



**City Manager's
2016 Budget**

CITY OF PORT TOWNSEND, WASHINGTON

2016 CITY MANAGER BUDGET MESSAGE UPDATE

KEY BUDGET ISSUES

Overview

City staff presented the 2016 City Manager's Proposed Budget (Revised) to City Council on December 7, 2015. The 2016 budget includes moderate increases in several revenue categories, consistent with the most recent revenue trends the City has experienced. Despite these revenue increases, the City is still faced with tough decisions on which of the many deferred expenditures (both one-time and ongoing costs) to fund in 2016. Establishing a sustainable Street Maintenance investment remains the City's largest deferred action. The second is maintenance of city property and equipment. This proposed budget includes reallocation of existing employee assignments and the hiring of 3 maintenance employees for facilities, parks and fleet to help address some of the issues. In addition, the budget also begins to address ongoing citizen concerns by the addition of a code enforcement officer.

Ongoing deferred maintenance in City streets, parks, facilities and the City fleet has been identified as a concern and creates a "phantom tax" due to the compounding costs that accumulate each year maintenance is deferred. Continued deferment of the needed maintenance work in these areas will ultimately result in greater costs in the future, as streets, buildings and vehicles continue to deteriorate. This budget begins to address deferred maintenance in parks, facilities and fleet through an increase in the public utility tax. The average residential account will see a \$1.50/month increase. A strategy to address deferred street maintenance has not yet been identified.

The City's Stormwater utility currently does not have a funding source for ongoing repair and improvement projects. The 2016 budget proposes a Stormwater capital surcharge of \$3 per account per month to address ongoing repair and improvements to the Stormwater system. Much of this money will be directed to improve drainage throughout the community and in particular along roadways.

To help those most in need, the City also updated the low income credit program and most of these accounts will actually see a modest decrease in their monthly bills.

The City is currently working on its Comprehensive Plan update process, with completion of the update targeted for 2016. During the June 24, 2015 town meeting and through the SpeakUp online survey tool, citizens identified affordable housing as one of the top issues for the City. This budget begins to address this issue and identify long-term strategies for this initiative by reallocating staff assignments and obligations to focus more attention in the coming years to housing needs.

The sections below review each of the areas mentioned above in more detail.

Operating Revenue Trends – Retail Sales Tax

The City experienced improvements in various economy-driven revenue categories in 2015. The 2016 budget projects these revenue increases to continue to a moderate degree. In particular, retail sales tax is projected to increase by 11.0% in 2016. While this appears to be a significant increase, the projection is reasonable given the following data:

Retail sales tax in 2015 increased 6.9% from 2014. Moreover, retail sales tax for the most recent five months of 2015 (July – November) increased by 10.1%. The most significant impact on retail sales tax growth is the heavy construction sales activity. Projects at Fort Worden, Jefferson Healthcare, the Port and our own city projects are buoying the retail sales tax increase. These construction projects are anticipated to continue into 2016 and 2017. Based on this information, we have proposed a retail sales tax revenue budget of \$2,047,966, which is an 11.0% increase over 2015. While we feel confident that the 2016 retail sales tax budget is achievable, staff will monitor throughout the year to ensure targets are being achieved.

Operating Expense Decisions – Code Enforcement

Once revenue projections were finalized, a limited amount of funds was available to add resources to operations. After discussions with the Budget and Finance committee and with input from the City Council Community Development and Land Use committee, the highest priority area for additional staff resources was determined to be code enforcement. Non-criminal code enforcement is currently handled in a number of departments, including Development Services/Planning, Public Works, Police and City Attorney. By dedicating a staff position to have primary responsibility for code enforcement and to coordinate cross-department matters, staff in the departments mentioned will be able to spend more time on their key job duties.

City staff recognizes that while code enforcement is important, auditing our existing codes may also be necessary. While departments constantly review the provisions of the codes they administer, during 2016, the City Manager will assign the City Attorney's office to work on reviewing the municipal code and make recommendations to change or streamline the code as needed. Recommendations for code changes will likely also result from the 2016 Comprehensive Plan update process.

At several Council meetings, including the budget retreat, discussions were held regarding whether additional resources were needed for the Development Services/Planning department, particularly in the area of permit processing. The following strategies are included in the work plan for 2016 to address workload in this department:

- The addition of a code enforcement officer will reduce staff time spent on non-criminal cases like nuisance concerns, illegal uses on properties, etc.
- A week-long LEAN process improvement kaizen (mini-workshop) is planned for February 2016. This process will include mapping our existing workflow for processing residential permits and identifying methods for streamlining this process. Techniques learned during this work will be able to be applied to other permit types.

- Upgrades to the permit software will begin in December 2015 and will be completed in the first quarter of 2016. Improvements include the addition of a public portal that will allow submission of documents online, a checklist of required documents and the ability for customers to review the status of their application.

Proposed Public Utility Tax Increase to Fund Deferred Maintenance – Parks & Facilities

The proposed budget includes an increase to the public utility tax rate, adjusting the tax rate from 20% to 22% for a period of 3 years. Utility taxes are a business tax on the utility and are used for general fund purposes. The City's current code allocates the first 10% of the existing tax to general fund services. The second 10% is allocated to the street fund (85%) and the public safety (15%). The proposed 2% increase will be allocated to general fund services and would specifically be used to fund deferred maintenance in City parks and facilities. The additional tax will generate approximately \$130,000 annually for each of the three years.

The proposed budget includes two new positions funded by this tax - a facilities maintenance worker position and a parks maintenance worker position. The tax increase funds the majority of the costs for these positions. Additional savings are being created by not filling the facilities crew chief position, following the retirement of the current Crew Chief, and upgrading one of the facilities maintenance worker positions to a lead. The existing mechanic position will be upgraded to a mechanic lead position and an additional maintenance worker will be hired to assist the mechanic lead. Additionally, the mechanic lead position will be transferred to report to the Street Operations Manager instead of the Parks and Facilities Manager. The net impact of these changes is budget neutral. Additionally, the restructuring of the mechanic lead (mechanic/fleet responsibilities) to the Street Operations Manager will be a better fit for operations and management oversight.

With these changes, the Parks and Facilities Manager will be able to focus on addressing deferred maintenance issues. Additional maintenance worker position in these areas will allow staff to address ongoing issues in our aging infrastructure including, irrigation system repairs and management, preventative maintenance, and needed repairs at the Chetzemoka Park kitchen shelter, Skate Park, Library, etc.

The utility tax increase is proposed to take effect February 1, 2016 and to end on December 31, 2018. This temporary measure gives City staff the opportunity to address these deferred maintenance needs now while the City Council and City Manager identify potential permanent funding sources for the Parks and Facilities. If the deferred maintenance issues are not addressed now, the additional cost to repair and replace infrastructure will be significantly greater in the future.

Need for a Stormwater Utility Capital Surcharge

Currently, the Water and Sewer utilities have permanent capital surcharges of \$3 per account per month to fund ongoing repairs and improvements to those utilities infrastructure. The Stormwater utility does not currently have a capital surcharge to

fund these types of expenditures. The proposed budget includes a new Stormwater surcharge at a rate of \$3 per account per month to fund repairs and improvements for this utility. Stormwater projects that are currently planned include a regional stormwater solution for the Howard Street project, the 16th Street drainage corridor project, as well as correcting many regional and local stormwater deficiencies. By making these stormwater improvements along roadways, damage to the adjacent pavement can be reduced substantially. While a CERB loan was obtained for the Howard Street regional Stormwater facility, a funding source for the City match for this project has not been identified. Additionally, even if a local improvement district (LID) is ultimately created for this area, the City will be responsible for a share of the payments to the LID. The current budget includes an interfund loan to fund the City match for the Stormwater funds for the Howard Street project. Without the capital surcharge, this loan will be repaid with funds from the monthly Stormwater utility base rate paid by the rate payers, limiting funds available for ongoing operations of the utility. By assessing the surcharge, the loan will either not be required or will be able to be repaid within the budget year. This utility fund does not have adequate funds to address these projects and any new repair and improvement projects without an increase in the rates. A general rate increase would allow the money to be used for any Stormwater purpose. The addition of a capital surcharge in lieu of a general rate increase is a means to raise the money necessary and to dedicate it/restrict it to the intended use.

Addressing Affordable Housing

The citizens of Port Townsend and the City Council recognize that affordable housing is an area of significant concern. As part of the 2016 update to the City's Comprehensive Plan, the City has engaged a consultant to prepare a housing inventory and revisit the affordable housing strategies. Planners will be drafting proposed revisions to the goals and policies to promote and encourage a wider range of housing types (e.g., tiny homes, micro-apartments, common wall construction). Corollary amendments to the development regulations would follow in a subsequent phase. The proposed budget designates the Council reserve of \$60,000 for use in completing the Comprehensive Plan update.

Additionally, Council has earmarked a portion of property tax revenues for affordable housing (\$10,000 annually beginning in 2012) in the Affordable Housing/Housing Trust Fund. Each year, up to \$6,500 of the fund is allotted to building permit fee waivers for eligible projects. The remainder is available to advance affordable housing strategies (e.g., matching funds for grants).

The City Council also has approved a modification to the low income utility credits to also protect those most at risk for the increases. The new formula will produce a modest reduction in the low income monthly bills.

Request for Approval of the City Manager's Proposed Budget

City staff has worked diligently to set reasonable revenue projections for 2016. These projections draw on the existing revenue base and incorporate the positive economic trends that have occurred in 2015. Operating expense changes that are proposed reflect the comments that we have heard from Council and the public. While there are

many deferred needs, this budget strives to make the best use of limited resources to address the most pressing of these needs and to further the initiatives in the City Council's three-year strategic plan. This strategic plan identifies the need to provide sustainable funding for the City Library, City Parks and Recreation and City Streets. This budget bridges the gap on addressing deferred maintenance in a few of these areas and additional staff time will be spent during 2016 to develop and propose permanent funding solutions.

The City Manager respectfully requests approval of the 2016 budget as proposed in the December 7, 2015 Council packet.

CITY OF PORT TOWNSEND, WASHINGTON

2016 CITY MANAGER BUDGET MESSAGE

This budget message provides details regarding the City Manager's 2016 Proposed Budget, a summary of the 2015 Supplemental Budget request, and links to the 2014 Audited Financial Statements.

2014 AUDITED FINANCIAL STATEMENTS

The 2014 Financial and Single Audits were completed in early June by the State Auditor. No findings or management letter comments were received. The financial results were positive, with a \$388,000 increase in the general fund ending fund balance. Financial results for each of the funds met or exceeded the City Council's financial policy targets.

The 2014 audit reports can be located at the City's website:

<https://weblink.cityofpt.us/weblink/0/doc/123068/Page1.aspx>

and on the Washington State Auditor's website:

<http://portal.sao.wa.gov/ReportSearch/Home/ViewReportFile?arn=1014784&isFinding=false&sp=false>

2015 BUDGET OVERVIEW

With 11 months of 2015 complete, the City has experienced a very busy and exciting year, especially from a financial and development standpoint. A successful ballot initiative for capital improvements at the Mountain View Commons campus was approved by 71.37% of the voters. This initiative allowed the City to issue voted government obligation debt in June 2015. As part of this bond issuance, Standard & Poor's reaffirmed the City's A+ bond rating and upgraded its outlook from "stable" to "positive."

From a development perspective, major improvement projects are underway at several locations in the City, including Jefferson Healthcare's hospital campus expansion, projects at Fort Worden and the Port of Port Townsend. The City itself has several extensive capital projects in process, including the Howard Street expansion, the replacement of a 5 million gallon reservoir (designed to meet current seismic standards) and the federally-mandated improvements to the City water filtration system.

Port Townsend's 2015 adopted budget was developed with conservative revenue projections and modest expense increases. Additionally, the 2015 budget incorporated our best estimates regarding the timing and cost of City capital improvement projects. At the time the budget was developed, the City also knew of several private and other governmental construction projects (see above paragraph) that were in the planning

stages but were not underway at the end of 2014. To maintain our conservative budget projections, minimal revenue increases were built into the 2015 projections. As a result, the General Fund is now projecting 2015 retail sales tax revenues at \$116,620 above the original adopted budget amount. Additionally, Real Estate Excise Tax (REET) revenues are also projected to exceed budget by \$230,000 and Lodging Tax revenues are above budget by \$60,000. Each of these areas of increase reflects signs of the City's slowly improving economy.

Major City capital improvement projects are also underway. The Water Treatment Plant and 5 million gallon Reservoir projects have been permitted and a ground breaking ceremony was held in late October 2015. Permit fees received in 2015 for these two projects are nearly \$70,000. Consistent with Council's financial policies, these one-time revenues have been earmarked in this proposed supplemental budget to fund end of life technology equipment upgrades for Development Services (permitting software) and PTTV (JAVS equipment).

Operating and capital expenditures continue to be closely monitored. The supplemental budget proposal includes requests for additional appropriations for items that could not be identified at the time the 2015 budget was prepared.

Proposed supplemental budget operating appropriation items include:

- Above budget audit fees and election costs.
- Addition of Public Works Operations Manager in October 2015.
- Library customer service training and cash pay outs for personnel who resigned during the year.
- Additional transfers to capital projects from REET funds (funded by above budget REET revenue).
- Minor increase in tourist related expenditures from Lodging Tax funds (lodging tax revenues are also above budget).
- Additional transfers to the Community Services to fund a seawall repair at Chetzemoka Park, City Hall boiler repair and a prior year payment to Jefferson Parks & Recreation (payment for December 2014 made in 2015).
- Appropriations to properly classify unemployment, deposit, revenue bond and memorial fund transactions.

Proposed capital budget supplemental appropriations include:

- Mountain View energy and building capital improvement projects that were funded through a voted bond measure which received 70% support from the voters in the February 2015 election. The General Government CIP fund reflects additional appropriations for the cost of these bond financed projects. The 2015 bond fund recognizes the receipt of the bond proceeds and 2015 expenditures for the Mountain View projects.

The City proposed 2015 Supplemental Budget fund summary is listed below:

City of Port Townsend							
Projected 2015 Fund Summary - Supplemental Budget							
Funds	2014 Ending Balance	2015 Revenues	2015 Expenses	2015 Revenue vs Expenditures	2015 Projected Ending Balance	Ending FB Council Policy Target	Council Policy Compliance
Operating Funds							
General Fund	\$ 722,065	\$7,417,146	\$7,396,202	\$ 20,944	\$ 743,009	10.0%	Yes
Drug Enforcement	557	-	-	-	557		
Contingency Fund	145,722	4,130	-	4,130	149,852	2.0%	Yes
Street Fund	111,335	729,504	703,650	25,854	137,189	19.5%	Yes
Library Fund	161,323	1,051,165	1,064,944	(13,779)	147,544	14.7%	Yes
Real Estate Excise Tax Fund	40,408	530,146	510,000	20,146	60,554		
Lodging Tax Fund	120,843	420,000	433,030	(13,030)	107,813		
Fire & EMS Services Fund	25,567	2,385,103	2,384,803	300	25,867		
Housing Trust Fund	30,626	10,034	-	10,034	40,660		
Community Development Block Grant Fund	152,445	42,561	60,000	(17,439)	135,006		
Community Services Fund	50,407	1,429,264	1,429,050	214	50,621	3.5%	Yes
Equipment Rental Fund	713,669	807,579	710,408	97,171	810,840		Yes
Self-Insurance Unemployment Fund	25,000	25	500	(475)	24,525		Yes
Firemen's Pension Fund	213,020	35,200	37,394	(2,194)	210,826		
Operating Funds Subtotals	\$ 2,512,987	\$ 14,861,858	\$ 14,729,981	\$ 131,878	\$ 2,644,865		
Enterprise Funds							
Public Works Admin Fund	19,856	323,150	308,792	14,357	34,213	11.1%	Yes
Water Sewer Fund	1,716,496	4,774,291	4,412,974	361,317	2,077,813	43.5%	Yes
Stormwater Fund	235,971	638,251	644,118	(5,867)	230,104	36.1%	Yes
Enterprise Funds Subtotals	\$ 1,972,323	\$ 5,735,692	\$ 5,365,884	\$ 369,808	\$ 2,342,131		
Capital, Debt, & Trust Funds							
General Capital Improvement Fund	177,090	3,974,203	4,126,276	(152,073)	25,017		
Street Vacation Fund	105,174	108	80,000	(79,892)	25,282		
Street Capital Improvement Fund	113,306	2,452,412	2,017,269	435,144	548,450		
2015 Bond Fund	-	3,645,737	2,363,073	1,282,664	1,282,664		
System Development Charges Fund	1,239,539	333,878	230,000	103,878	1,343,417		
Transmission Line Replacement Fund **	1,727,580	361,041	838,530	(477,489)	1,250,091		
G.O. Debt Service Fund	5,071	2,408,164	2,350,181	57,983	63,054		
78 Water Sewer Revenue Bond Fund	23,969	503	24,000	(23,497)	472		
Utility Construction Fund	181,005	8,000,256	7,870,497	129,759	310,764		
Utility Debt Reserve	456,682	725,206	-	725,206	1,181,888		
Engineering Service Fund	46,742	1,023,739	826,679	197,060	243,802		
Refundable Deposits	90,466	4,975	10,450	(5,475)	84,991		
Agency Funds	11,604	226,909	113,759	113,150	124,754		
Golf Course Fund	23,595	14,000	6,710	7,290	30,885		
Memorial Fund	12,049	-	9,500	(9,500)	2,549		
Capital, Debt, & Trust Fund Subtotals	\$ 4,213,872	\$ 23,171,132	\$ 20,866,924	\$ 2,304,208	\$ 6,518,080		
Grand Totals	\$ 8,699,182	\$ 43,768,682	\$ 40,962,788	\$ 2,805,893	\$ 11,505,075		

2016 BUDGET OVERVIEW

The City's 2016 budget incorporates some of the positive revenue improvements that were experienced in 2015. While increases in property taxes, utility taxes and retail sales tax are forecasted, the City is still not able to restore staffing and services to the pre-recession levels. The 2016 revenue increases are offsetting contractual adjustments for cost of living for our union staff and non-represented staff, benefit increases, liability insurance increases and increases in other certain key contractual obligations.

The chart below provides an overview of the revenues, expenditures and projected ending fund balances:

City of Port Townsend							
Proposed 2016 Fund Summary							
Funds	2015 Ending Balance	2016 Revenues	2016 Expenses	2016 Revenue vs Expenditures	2016 Projected Ending Balance	Ending FB Council Policy Target	Council Policy Compliance
Operating Funds							
General Fund	\$ 743,009	\$ 7,525,645	\$ 7,496,782	\$ 28,863	\$ 771,872	10.3%	Yes
Drug Enforcement	557	-	-	-	557		
Contingency Fund	149,852	200	-	200	150,052	2.0%	Yes
Street Fund	137,189	744,776	734,515	10,261	147,450	20.1%	Yes
Library Fund	147,544	1,033,985	1,030,878	3,107	150,651	14.8%	Yes
Real Estate Excise Tax Fund	60,554	450,100	450,000	100	60,654		
Lodging Tax Fund	107,813	432,000	430,577	1,423	109,236		
Fire & EMS Services Fund	25,867	2,421,429	2,421,129	300	26,167		
Housing Trust Fund	40,660	10,050	6,500	3,550	44,210		
Community Development Block Grant Fund	135,006	15,445	15,245	200	135,206		
Community Services Fund	50,621	1,553,450	1,552,531	919	51,540	3.3%	Yes
Equipment Rental Fund	810,840	807,346	930,366	(123,020)	687,820		Yes
Self-Insurance Unemployment Fund	24,525	50	-	50	24,575		Yes
Firemen's Pension Fund	210,826	39,245	37,432	1,813	212,639		
Operating Funds Subtotals	\$ 2,644,865	\$ 15,033,721	\$ 15,105,955	\$ (72,234)	\$ 2,572,631		
Enterprise Funds							
Public Works Admin Fund	34,213	350,900	350,890	10	34,223	9.8%	Yes
Water Sewer Fund	2,077,813	4,851,200	4,540,730	310,470	2,388,283	49.2%	Yes
Stormwater Fund	230,104	2,016,900	1,820,466	196,434	426,538	21.1%	Yes
Enterprise Funds Subtotals	\$ 2,342,131	\$ 7,219,000	\$ 6,712,086	\$ 506,914	\$ 2,849,045		
Capital, Debt, & Trust Funds							
General Capital Improvement Fund	25,017	1,659,200	1,658,105	1,095	26,112		
Street Vacation Fund	25,282	100	20,000	(19,900)	5,382		
Street Capital Improvement Fund	548,450	3,170,100	3,229,846	(59,746)	488,704		
2015 Bond Fund	1,282,664	-	1,200,000	(1,200,000)	82,664		
System Development Charges Fund	1,343,417	201,200	1,200,000	(998,800)	344,617		
Transmission Line Replacement Fund **	1,250,091	51,200	444,583	(393,383)	856,708		
G.O. Debt Service Fund	63,054	1,436,515	1,471,799	(35,284)	27,769		
78 Water Sewer Revenue Bond Fund	472	23,000	23,000	-	472		
Utility Construction Fund	310,764	19,207,100	19,308,690	(101,590)	209,174		
Utility Debt Reserve	1,181,888	724,700	-	724,700	1,906,588		
Engineering Service Fund	243,802	1,050,050	1,039,859	10,191	253,993		
Refundable Deposits	84,991	-	-	-	84,991		
Agency Funds	124,754	-	-	-	124,754		
Golf Course Fund	30,885	16,000	14,272	1,728	32,613		
Memorial Fund	2,549	-	-	-	2,549		
Capital, Debt, & Trust Fund Subtotals	\$ 6,518,080	\$ 27,539,165	\$ 29,610,155	\$ (2,070,990)	\$ 4,447,090		
Grand Totals	\$ 11,505,075	\$ 49,791,886	\$ 51,428,196	\$ (1,636,310)	\$ 9,868,766		

BUDGET ASSUMPTIONS

KEY REVENUE ASSUMPTIONS

The City's Property Tax Levy for 2016 is forecast to increase by the statutory 1% plus an adjustment for the value of new construction forecast at approximately 0.7% for a TOTAL property tax levy increase of 1.7% for the General Levy and EMS Levy. An additional property tax assessment of approximately \$67,000 related to the Mountain View Commons voted tax will be levied. Additional information regarding Property Tax is included in Section 9.

Retail Sales Taxes are projected to increase approximately \$202,966 or 11.0%. A portion of the increase is attributed to inflationary growth in the retail sales activity (shopping, dining and activities). A more significant impact to sales tax revenue in 2016 will be the continuation of planned construction activity at Fort Worden, the Port, and the Hospital, as well as City construction projects. The Finance Director will monitor retail sales tax for ongoing trends versus one-time activity increases.

Utility Tax revenues in the proposed 2016 budget include an increase in the public utility tax rate, raising the tax rate from 20% to 22%. This increase will apply to all City water, sewer, storm and garbage charges. This tax increase will be for a limited term of three years and will be used to fund two Community Services maintenance workers to serve Parks and Mountain View. This will provide the City with time to identify a long-term funding strategy for Parks and Recreation and to better understand how City facilities and services will be impacted by the potential new YMCA for Port Townsend. Private utility taxes are not projected to increase. In general, private utility activity is declining for both electricity and telephone services and those projections for 2016 were reduced from the 2015 originally adopted budget numbers accordingly.

Lodging Taxes are projected at \$432,000 for 2016, a 2.9% increase over the 2015 estimated tax revenue. Lodging tax revenue for 2015 is estimated to be 16.7% over budget. Lodging tax has been favorably impacted by increased tourism activity at hotels, motels and Fort Worden.

Real Estate Excise Taxes (REET) increased in 2015 from 2014. Budgeted at \$300,000 for 2015, REET receipts are projected at \$530,000 for the year. \$50,000 was related to the sale of the Safeway property to Albertsons in the first quarter of 2015. The remainder of the increase is a result of a very busy City real estate market. Our 2016 revenue is projected at \$450,000, an increase from last year's budget but more conservative than the actual results for 2015. These funds are used to fund capital improvements and related debt service, which reduces the City's reliance on general fund dollars to make these payments.

Overhead Cost Recovery is projected to decrease by approximately \$140,000 in 2016.

Utility Revenues (Water, Sewer and Stormwater) are budgeted at the 2015 usage rates but include the adopted rate increase of approximately 3.0% from the 2012 Water & Sewer Rate Update. The rate increase impacts the base fee and the usage rate for the Water and Sewer utilities. The Water and Sewer surcharges, \$18 and \$3 per month

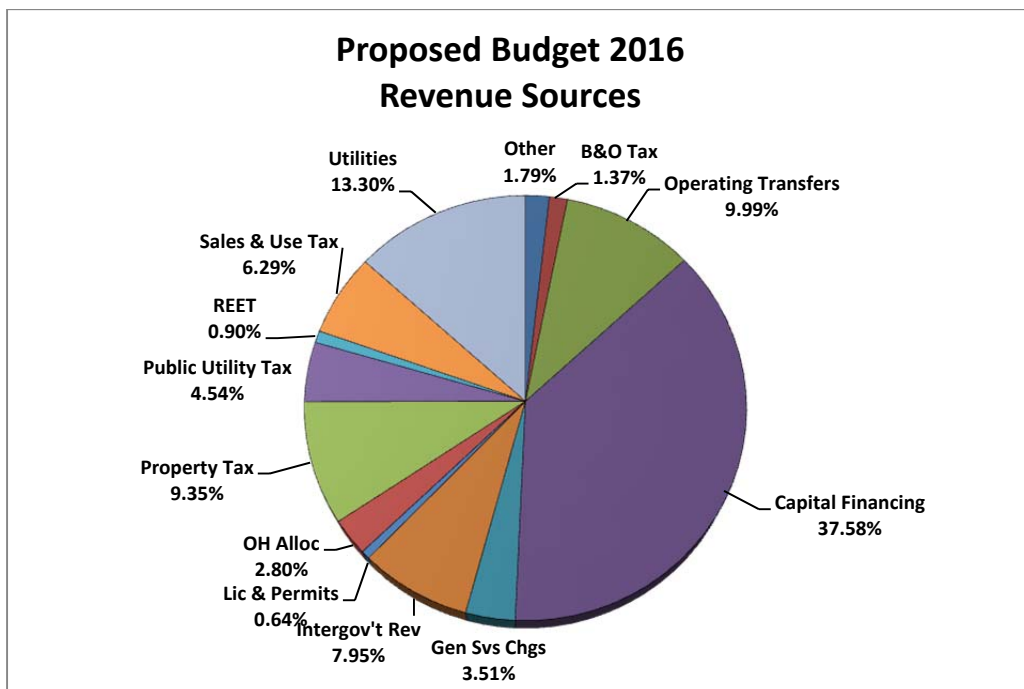
respectively, are not budgeted to change in 2016. The Stormwater monthly rate is budgeted at the currently adopted rate of \$7.25 per month, with no increase projected for 2016.

A new Stormwater surcharge is included in the 2016 budget at a rate of \$3 per account per month. This surcharge will be used to fund repair and maintenance for the Stormwater utility. Stormwater projects that are currently planned include a regional stormwater solution for the Howard Street project and the 16th Street drainage corridor project. Without the addition of a capital surcharge for this utility, this utility fund does not have adequate funds to address ongoing repair and improvement projects. The City Council will consider the Stormwater surcharge at its meeting on December 7, 2015.

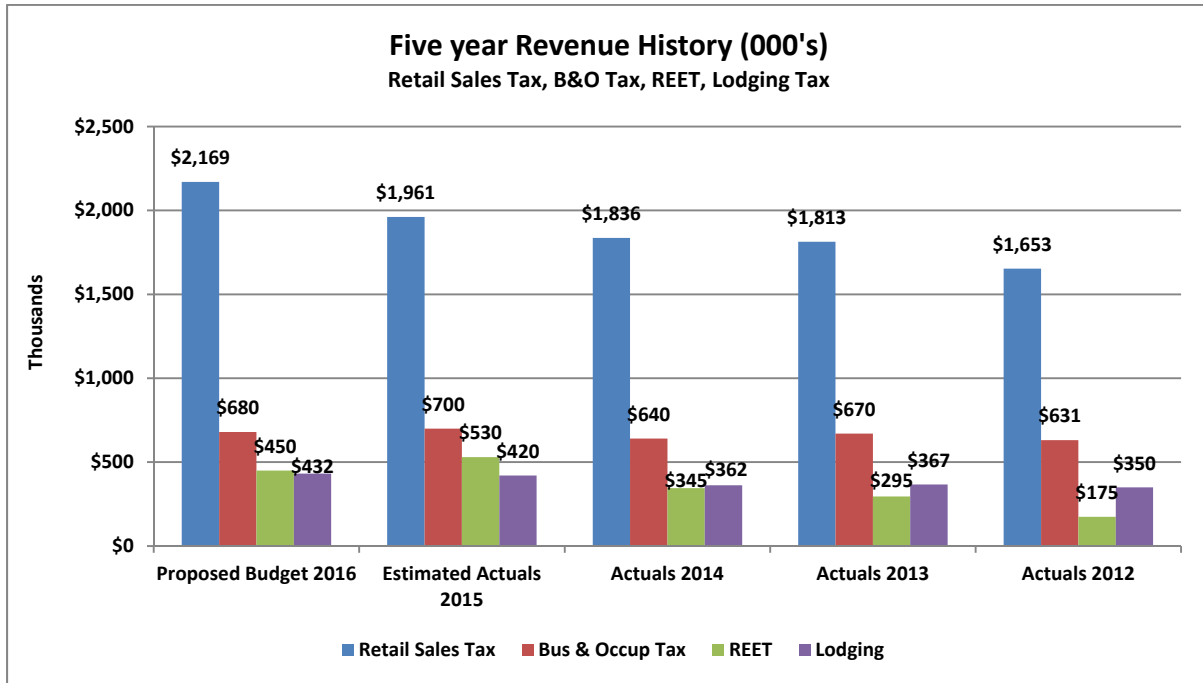
The city receives substantial funding for capital projects with public works trust fund loans, state revolving fund loan proceeds, and drinking water state revolving fund proceeds. A smaller amount of capital funding may be administered with inter-fund loans. In 2016, the city expects to receive \$18,600,000 in loan proceeds and administer an inter-fund loan of \$110,000 totaling \$18,710,000 noted in the pie chart below as Capital Financing.

Operating transfers noted in the pie chart below are used to fund operations and net to zero with the expense transfers. The revenue operating transfers include \$815,000 from the general fund to the community services fund, and \$1,209,000 in debt transfers from the general, street, REET and lodging tax funds to pay bond interest & principal payments. Capital fund transfers total \$2,913,000, & other miscellaneous fund transfers of \$35,000 result in total operating transfers in 2016 to \$4,972,203.

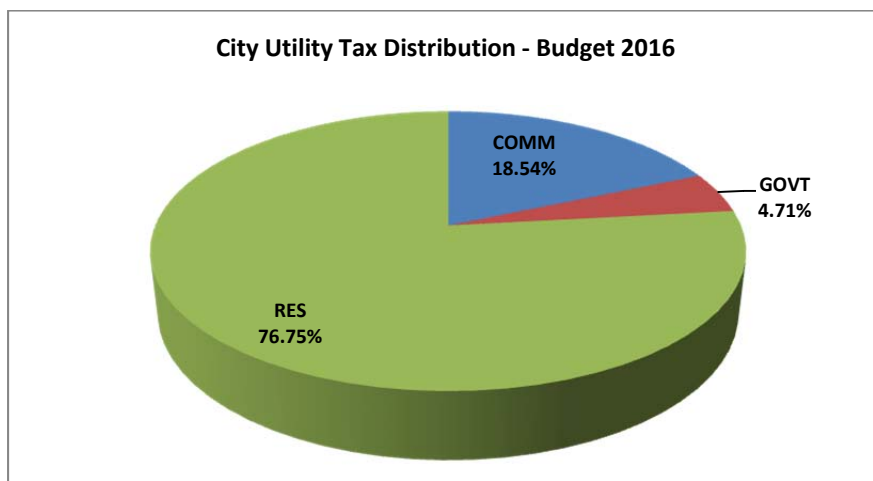
Other revenues are from operations and include the breakout listed above.



Retail Sales, B&O taxes, REET and Lodging Tax receipts are all expected to trend upwards to support operations throughout the city.

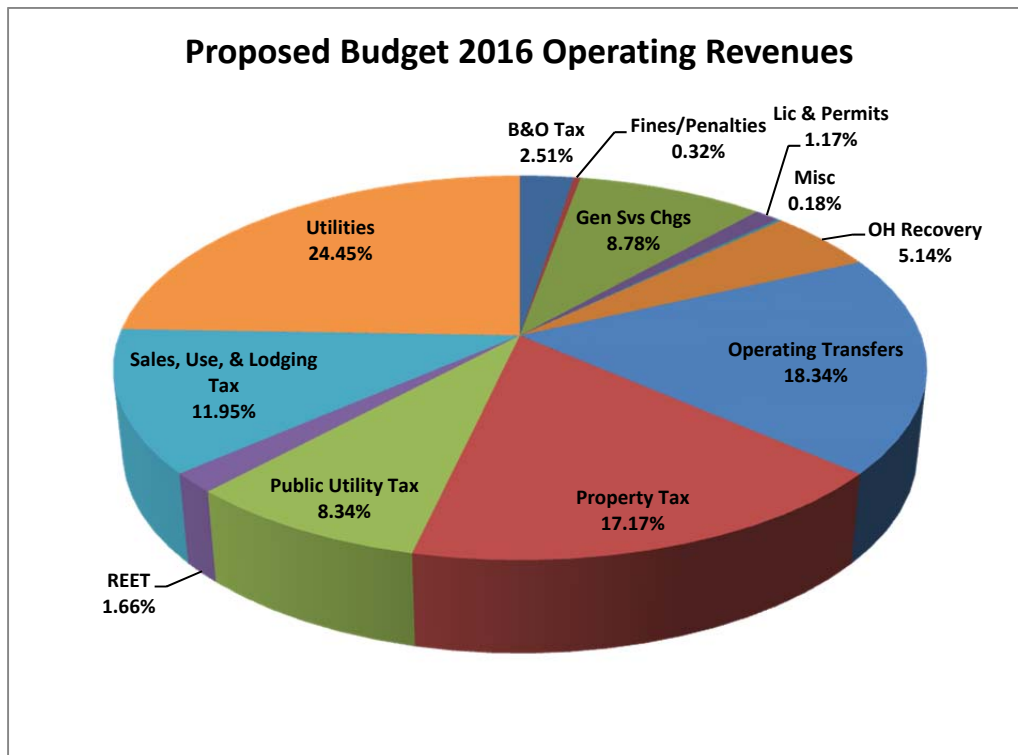


The city's proposed utility tax of 22% in 2016 is used to support general fund operations such as administration, planning & council supported initiatives. The tax also supports street operations and public safety operations. With the 2% increase, the additional tax will support maintenance at the Mtn. View facilities and the city parks. Even though government and other exempt entities don't pay property taxes, they are subject to the city's utility tax and help to support city operations. As noted in the chart below, government entities pay 4.71% of the total utility taxes collected on water, sewer and storm accounts. Commercial accounts pay 18.51% and residential accounts pay 76.75%.



While total revenue receipts for 2016 are projected to be \$49,792,000, operating revenues are about 54.4%, or \$27,109,000. Overall operating revenues are expected to cover operating expenditures with \$4,972,000 coming from internal operating transfers and \$1,395,000 from overhead recovery.

Public utility tax collected represents 24.5% of total operating revenue or \$2,260,000, property taxes are expected to be 17.2% or \$4,654,000, and utility sales is projected at \$6,627,000 or 24.5% of total operating revenue.



KEY EXPENDITURE ASSUMPTIONS

Labor

Staffing costs represent the most significant portion of the City's operating expenses. The City is balancing the need to provide fair and competitive wages while also maintaining appropriate service levels. The City is also presented with the challenge of addressing an aging work force and City staff has been charged with developing a succession plan to ensure continuity in key leadership positions. Section 7 provides additional information regarding authorized positions, wage rates and compensation policies.

Payroll and Benefits – The 2016 proposed budget provides a 1.6% pay adjustment for general employees. The rate increases for the general employees (non-union and Teamsters union members) are tied to the Seattle-Tacoma-Bremerton CPI-U. The June to June increase for this index was 1.6%. The Police officer union agreement also ties cost of living adjustments to the same index but the agreement provides for a minimum of a 2.0% increase, which is included in the 2016 budget. Medical costs for 2016 are forecast to increase by approximately 3.0% for the AWC benefit plan (general government non-represented employees) and by 5.2% for the Teamsters' benefit plan (both Police and General Government union employees).

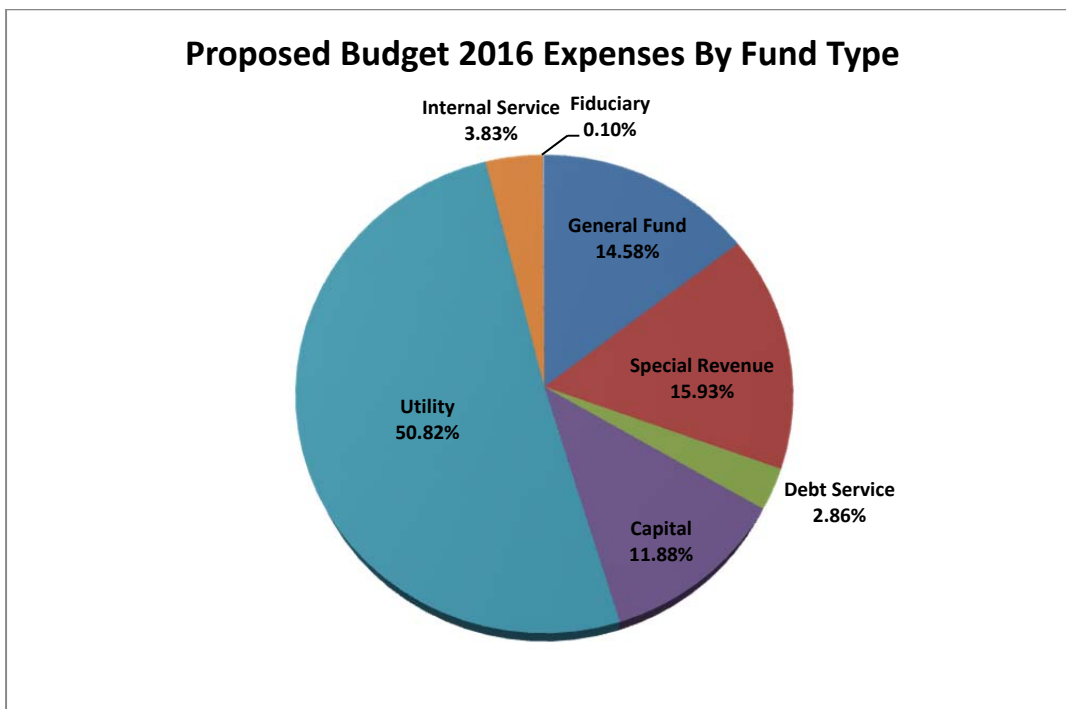
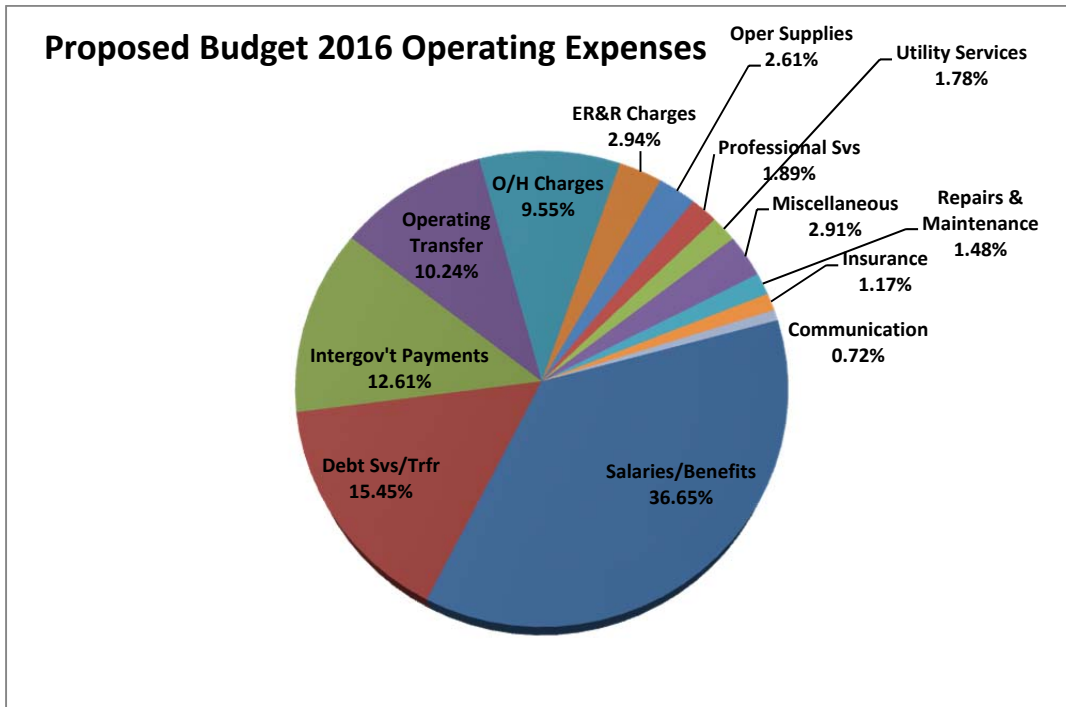
New Positions – The 2016 proposed budget includes the addition of three new positions. Two Community Services maintenance worker positions are requested. The funding for these positions is the result of an increase in the public utility tax rate (see Key Revenue Assumptions above). These maintenance workers would serve City Parks and the Mountain View campus. If this utility tax is not implemented, these positions will not be able to be added. The third position is a code enforcement officer which is proposed to be funded through the increase in general fund tax revenues. The addition of this position would allow the City to address enforcement issues in a more timely and consistent manner.

Non-Labor

Listed below are highlights of significant expense variances:

- General Fund – \$40,000 increase in liability insurance through our WCIA insurance risk pool.
- General Fund – Police uniform increases are related to the addition of patrol staff (filling authorized vacant positions in late 2015 and early 2016).
- ERR Fund - \$100,000 to fund Police in car camera/video/computer equipment is included in the 2016 budget proposal.
- Fire & EMS Services Fund expense increase of \$35,000 is related to increased property tax revenues that are passed through to East Jefferson Fire Rescue.
- Lodging Tax expenditure increase includes a reimbursement of \$10,000 to the General Fund for police services at tourism related city events.

- GO Debt Service Fund expenditures in 2016 include a \$135,000 increase in principal payments for the 2010 bonds and the interest only expenditure for the Mountain View Commons voted bonds.
- General Government CIP, Street Capital and Water Capital expenditures are all budgeted to increase in 2016 related to significant capital projects. (See Section 6 for additional details.)



2016 COUNCIL AND CITY-WIDE GOALS

In 2014, the Council adopted a 3-year Strategic Plan for the City of Port Townsend. The 2016 budget continues to align our operating and capital plans with the goals and objectives detailed in the strategic plan (Exhibit A). In order to meet these goals, City staff will work on the following actions in 2016:

- LT2 Water System Improvements - Filtration Plant and 5 Million Gallon Reservoir (\$25 million over four years!)
- Maintain support for the three major strategic investment goals:
 - Sims Way Gateway and Howard Street Improvements
 - Fort Worden PDA improvements and Building 202 project
 - Mountain View Commons improvements
- Evaluate options for long-term financing solutions for:
 - Street repair and maintenance and a Pavement Management Program
 - Parks and Recreation maintenance and programs
 - Library capital improvements
- Consolidate and update City financial policies, forecasts, and plan
- Update policy regarding Equipment Rental and Replacement (ERR) Fund contributions and replacement schedules
- Succession planning for anticipated senior staff transition over next 2-3 years

EXHIBIT A – 3 YEAR STRATEGIC PLAN

3-Year Strategic Plan City of Port Townsend

Vision: A diverse community primed for social, environmental, and economic vibrancy
Mission: Facilitate the community’s aspirations for a thriving small town quality of life
Audience: Serving current and prospective citizens and visitors of Port Townsend and Jefferson County



Objectives	Goals	Strategies	Actions / Measures
Ensure a long-term strategy that fosters and enriches: Small town quality of life Economic & social diversity Success for our families Innovation and technology Environmental stewardship Unique culture & heritage	Deliver an updated Comprehensive Plan June 2016	<ul style="list-style-type: none"> Develop a transparent, inclusive planning process that: <ul style="list-style-type: none"> ✓ Engages and informs citizens ✓ Minimizes scope creep ✓ Recognizes alternative points of view ✓ Calls out milestones and measures of success Provide sufficient organizational capacity for proactive City leadership and collaboration 	Complete analysis of how the community has changed Identify CP resources and stakeholder groups Publicize CP process and timeline Host in-person and virtual ‘town meetings’ Employ online tools to facilitate ongoing citizen input Hold CP process City Council Workshops Create a communication and participation plan to manage public awareness and expectations
Improved infrastructure to support diverse business opportunities	Increase capacity for business development in the Howard Street corridor	Create a diverse commercial services district Allow for advanced-tech, light industrial, and artisan manufacturing Integrate with neighboring residential areas Demonstrate environmental stewardship	Complete right-of-way and utility design 2014 Complete construction 2015 Define specific uses and applicable zoning Create communication plan to inform public of progress Feature walkable, bikeable, ADA accessible, eco-friendly
Sustainable future for public services and facilities	Source funding for: Water system Mt. View Commons City Library City Parks & Rec City Streets	Research State and Federal aid Pursue grants and low-risk loan financing Consider land and timber sales/conservation Evaluate enterprise models (private-public)	Develop and approve financing plans for each initiative: Water Date: _____ MVC Date: _____ Library Date: _____ Parks & Rec Date: _____ Streets Date: _____
Strong education community culture	Complete Bldg. 202 + higher ed. programs Crawford Nautical expansion Advance Maritime Discovery Collaborate on school district Library Services	Establish the City’s role as an active facilitator and partner for advancing education initiatives citywide.	Designate City project lead or liaison Identify needs to further major initiatives Sponsor grants
Healthy City organization	Invest in organizational capacity for leadership, operations, response to citizen concerns Be an exceptional employer	<ul style="list-style-type: none"> Provide leadership development and training Invest in technology, systems, tools Achieve Administrative–Legislative balance Adopt and implement best practices 	Approve annual value-added training program Annually updated value-added IT systems plan Complete senior staff succession plan by end 2014 Recruit senior staff positions Annual City Council Workshop to review analysis of priority citizen concerns and apply feedback process (consider survey)

Adopted by Resolution 14-009 on April 7, 2014. This document will be reviewed on an annual basis as part of the budget process.

DEFERRED MAINTENANCE AND UNMET NEEDS

The community has begun to address various unmet community needs during the initial stages of the Comprehensive Plan update process that began earlier this year. Consistent with the requirements of the Growth Management Act, the City is required to update its Comprehensive Plan and development regulations by mid-2016. This planning process can help the community identify what levels of service are financially sustainable and what commitment the public will need to make to ensure that sustainability.

Recognizing our recovering but still limited resources, departments have identified unmet needs not included in the 2016 Budget, but requiring further Council and community discussion. This list builds on a list of unmet needs identified in the 2015 Budget.

The major unmet capital needs and programs are:

- Regional Parks and Recreation Funding (possible County partnerships)
- Streets and Pavement Management Funding
- Library Capital Improvements

**City of Port Townsend
Unmet Needs - Deferred & Unfunded Items
Budget 2016**

Fund/Department	Description of Item Deferred	One Time	Ongoing	Status
Deferred & Unfunded Personnel Costs				
General Fund				
Development Services/Police	Code Enforcement Official		\$ 112,000	Fund in 2016
Adm Specialist - Police	1.0 FTE confidential assistant for Police Chief		\$ 112,000	
	Deputy Chief		\$ 124,000	
Mayor & Council	2.0 FTE Technical staff support for Advisory Committees		180,000	
Human Resources	Freeze Human Resources Manager position		\$ 110,000	Fund in 3rd Qtr 2016
Total General Fund Personnel Costs			638,000	
Library Fund				
Library	Adult Services Librarian		\$ 70,000	
Library	One Full Time Position		65,000	
Total Library Fund Personnel Costs			135,000	
Community Services Fund				
Community Services - Pool	1 full time maintenance employee		70,000	
Community Services - Pool	Additional pool hours (approximately .5 FTE or additional 20 hours per week)		20,800	
Community Services - Parks	Restoration of 1.0 Parks Maintenance FTE		70,000	Pending in 2016
Community Services - Parks	Restoration of 1.0 Parks Maintenance FTE		70,000	
Community Services - Mt View Facilities	1 full time maintenance employee		70,000	Pending in 2016
Total Community Services Fund Personnel Costs			300,800	
Water/Sewer Operations	Seasonal help		10,765	
Street Maintenance	Seasonal help		10,000	Fund in 2016
Total Deferred & Unfunded Personnel Costs			\$1,094,565	
Deferred & Unfunded Non Personnel Items				
General Fund				
Police Administration	Miscellaneous Equipment requests	20,000		
Police Operations	Training supply cost - Ammunition		5,650	
Finance	Software Upgrades	44,875	6,500	
City Clerk & HR	City wide training & leadership development		10,000	
Development Services/Planning	Consulting services for comprehensive plan (may use council reserve)	60,000		using council reserve for 2015 and 2016)
Total Deferred General Fund Non Personnel Items		124,875	22,150	
Library Fund				
Library	Collection additions		20,000	
Library	Consulting services - develop Library strategic plan	20,000		
Library	Library Addition repairs - reroof, replace windows, rest room renovations, automatic door openers	\$ 130,000		Fund doors only in 2016
Library	Pink House Exterior Repair	\$ 40,000		
Total Deferred Library Non Personnel Items		\$ 190,000	\$ 20,000	
Street Fund				
Street Maintenance	Street improvements		100,000	
Street Maintenance	Repair & maintenance - Upper Sims Way landscaping and sidewalk repairs	50,000		
Street Maintenance	Sidewalk Repair & Replacement		\$ 25,000	
Total Deferred Street Non Personnel Items		\$ 50,000	\$ 125,000	
Community Services Fund				
Community Services/Parks	Chetzemoka Park seawall repair	\$ 12,500		Fund in 2015
Community Services - Parks	Repairs to Chetzemoka Kitchen Shelter	\$ 35,000		
Community Services - Parks	Repairs to Skate Park Fence	\$ 5,000		
Community Service/Arts Commission	Additional Funding for Programs		\$ 5,400	Fund \$2400 additional in 2016
Community Services - Pool	Additional Pool Equipment	\$ 43,000		
Administration	City Hall Boilers	\$ 22,000		Fund in 2015
Total Community Services Non Personnel Items		\$ 117,500	\$ 5,400	
Utility Funds				
Water Fund	City Lake Property Acquisition	\$ 100,000		Approved
Water Fund	Submersible pump Gaines Street Lift Station	\$ 25,000		
Biosolids	Replace Rapid Gravity Dewatering equipment	80,000		Fund in 2016
Wastewater Collection	Repair & maintenance sewer lines & additional equipment	55,000		
Total Utility Fund Non Personnel Items		\$ 260,000	\$ -	
Equipment Rental Fund				
Equipment Rental - IT	Equipment requests including upgrades to Police Coban in car units (Windows 98) & City Hall UPS	118,500		Awaiting Study
Equipment Rental - Fleet	Fuel system software	5,000		Awaiting Study
Equipment Rental - Fleet	Tire mounting/balancing equipment	17,000		Awaiting Study
Equipment Rental - Fleet	Police officer vehicles (2 new)	100,000		Awaiting Study
Equipment Rental - Fleet	Dump truck and Vactor replacement	625,000		Awaiting Study
Total Equipment Rental Fund Non Personnel Items		\$ 865,500	\$ -	
Golf Course	Golf Course Well Analysis and Development	\$ 64,000		Pending Grant Funding
Total Deferred & Unfunded Non Personnel Items		\$1,671,875	\$ 172,550	
Total Deferred & Unfunded Personnel & Non Personnel Items		\$1,671,875	\$1,267,115	

Note: Items listed as "Fund in 2015" are included in the Estimated 2015 Supplemental Budget Request. Items listed as "Fund in 2016" are included in the proposed budget for 2016. Other items are NOT included in either 2015 or 2016 and will need to be prioritized if additional permanent or one-time revenue is identified in the future.

City of Port Townsend							
Proposed 2016 Fund Summary							
Funds	2015 Ending Balance	2016 Revenues	2016 Expenses	2016 Revenue vs Expenditures	2016 Projected Ending Balance	Ending FB Council Policy Target	Council Policy Compliance
Operating Funds							
General Fund	\$ 743,009	\$ 7,525,645	\$ 7,496,782	\$ 28,863	\$ 771,872	10.3%	Yes
Drug Enforcement	557	-	-	-	557		
Contingency Fund	149,852	200	-	200	150,052	2.0%	Yes
Street Fund	137,189	744,776	734,515	10,261	147,450	20.1%	Yes
Library Fund	147,544	1,033,985	1,030,878	3,107	150,651	14.8%	Yes
Real Estate Excise Tax Fund	60,554	450,100	450,000	100	60,654		
Lodging Tax Fund	107,813	432,000	430,577	1,423	109,236		
Fire & EMS Services Fund	25,867	2,421,429	2,421,129	300	26,167		
Housing Trust Fund	40,660	10,050	6,500	3,550	44,210		
Community Development Block Grant Fund	135,006	15,445	15,245	200	135,206		
Community Services Fund	50,621	1,553,450	1,552,531	919	51,540	3.3%	Yes
Equipment Rental Fund	810,840	807,346	930,366	(123,020)	687,820		Yes
Self-Insurance Unemployment Fund	24,525	50	-	50	24,575		Yes
Firemen's Pension Fund	210,826	39,245	37,432	1,813	212,639		
Operating Funds Subtotals	\$ 2,644,865	\$ 15,033,721	\$ 15,105,955	\$ (72,234)	\$ 2,572,631		
Enterprise Funds							
Public Works Admin Fund	34,213	350,900	350,890	10	34,223	9.8%	Yes
Water Sewer Fund	2,077,813	4,851,200	4,540,730	310,470	2,388,283	49.2%	Yes
Stormwater Fund	230,104	2,016,900	1,820,466	196,434	426,538	21.1%	Yes
Enterprise Funds Subtotals	\$ 2,342,131	\$ 7,219,000	\$ 6,712,086	\$ 506,914	\$ 2,849,045		
Capital, Debt, & Trust Funds							
General Capital Improvement Fund	25,017	1,659,200	1,658,105	1,095	26,112		
Street Vacation Fund	25,282	100	20,000	(19,900)	5,382		
Street Capital Improvement Fund	548,450	3,170,100	3,229,846	(59,746)	488,704		
2015 Bond Fund	1,282,664	-	1,200,000	(1,200,000)	82,664		
System Development Charges Fund	1,343,417	201,200	1,200,000	(998,800)	344,617		
Transmission Line Replacement Fund **	1,250,091	51,200	444,583	(393,383)	856,708		
G.O. Debt Service Fund	63,054	1,436,515	1,471,799	(35,284)	27,769		
78 Water Sewer Revenue Bond Fund	472	23,000	23,000	-	472		
Utility Construction Fund	310,764	19,207,100	19,308,690	(101,590)	209,174		
Utility Debt Reserve	1,181,888	724,700	-	724,700	1,906,588		
Engineering Service Fund	243,802	1,050,050	1,039,859	10,191	253,993		
Refundable Deposits	84,991	-	-	-	84,991		
Agency Funds	124,754	-	-	-	124,754		
Golf Course Fund	30,885	16,000	14,272	1,728	32,613		
Memorial Fund	2,549	-	-	-	2,549		
Capital, Debt, & Trust Fund Subtotals	\$ 6,518,080	\$ 27,539,165	\$ 29,610,155	\$ (2,070,990)	\$ 4,447,090		
Grand Totals	\$ 11,505,075	\$ 49,791,886	\$ 51,428,196	\$ (1,636,310)	\$ 9,868,766		

City of Port Townsend									
Projected 2015 Fund Summary - Supplemental Budget									
Funds	2014 Ending Balance	2015 Adopted Revenues	2015 Amended Revenues	2015 Adopted Expenses	2015 Amended Expenses	2015 Adopted Rev vs. Exp	2015 Amended Rev vs. Exp	2015 Proposed Supplemental Appropriation	2015 Projected Ending Balance
Operating Funds									
General Fund	\$722,065	\$7,213,074	\$7,417,146	\$7,206,735	\$7,396,202	\$6,338	\$20,944	\$189,467	\$743,009
Drug Enforcement	557	2	-	-	-	2	-	-	557
Contingency Fund	145,722	4,133	4,130	-	-	4,133	4,130	-	149,852
Street Fund	111,335	712,705	729,504	685,658	703,650	27,047	25,854	17,992	137,189
Library Fund	161,323	1,015,500	1,051,165	1,014,825	1,064,944	675	(13,779)	50,119	147,544
Real Estate Excise Tax Fund	40,408	300,000	530,146	300,000	510,000	-	20,146	210,000	60,554
Lodging Tax Fund	120,843	360,000	420,000	397,530	433,030	(37,530)	(13,030)	35,500	107,813
Fire & EMS Services Fund	25,567	2,384,803	2,385,103	2,384,803	2,384,803	-	300	-	25,867
Housing Trust Fund	30,626	10,000	10,034	6,500	-	3,500	10,034	(6,500)	40,660
Community Development Block Grant Fund	152,445	15,000	42,561	70,000	60,000	(55,000)	(17,439)	(10,000)	135,006
Community Services Fund	50,407	1,364,885	1,429,264	1,358,703	1,429,050	6,182	214	70,347	50,621
Equipment Rental Fund	713,669	755,568	807,579	788,471	710,408	(32,903)	97,171	(78,063)	810,840
Self-Insurance Unemployment Fund	25,000	-	25	-	500	-	(475)	500	24,525
Firemen's Pension Fund	213,020	36,289	35,200	66,742	37,394	(30,453)	(2,194)	(29,348)	210,826
Operating Funds Subtotals	\$2,512,987	\$14,171,958	\$14,861,858	\$14,279,967	\$14,729,981	(\$108,009)	\$131,878	\$450,013	\$2,644,865
Enterprise Funds									
Public Works Admin Fund	19,856	276,849	323,150	276,745	308,792	104	14,357	32,047	34,213
Water Sewer Fund	1,716,496	4,584,929	4,774,291	4,323,210	4,412,974	261,719	361,317	89,764	2,077,813
Stormwater Fund	235,971	1,090,839	638,251	1,005,886	644,118	84,953	(5,867)	(361,768)	230,104
Enterprise Funds Subtotals	\$1,972,323	\$5,952,617	\$5,735,692	\$5,605,841	\$5,365,884	\$346,776	\$369,808	(\$239,957)	\$2,342,131
Capital, Debt, & Trust Funds									
General Capital Improvement Fund	177,090	450,000	3,974,203	480,716	4,126,276	(30,716)	(152,073)	3,645,560	25,017
Street Vacation Fund	105,174	-	108	80,000	80,000	(80,000)	(79,892)	-	25,282
Street Capital Improvement Fund	113,306	3,716,000	2,452,412	3,817,976	2,017,269	(101,976)	435,144	(1,800,707)	548,450
2015 Bond Fund	-	-	3,645,737	-	2,363,073	-	1,282,664	2,363,073	1,282,664
System Development Charges Fund	1,239,539	155,000	333,878	1,000,000	230,000	(845,000)	103,878	(770,000)	1,343,417
Transmission Line Replacement Fund **	1,727,580	88,025	361,041	343,241	838,530	(255,216)	(477,489)	495,289	1,250,091
G.O. Debt Service Fund	5,071	1,158,673	2,408,164	1,156,706	2,350,181	1,967	57,983	1,193,475	63,054
78 Water Sewer Revenue Bond Fund	23,969	-	503	23,500	24,000	(23,500)	(23,497)	500	472
Utility Construction Fund	181,005	20,625,000	8,000,256	20,632,785	7,870,497	(7,785)	129,759	(12,762,288)	310,764
Utility Debt Reserve	456,682	693,200	725,206	-	-	693,200	725,206	-	1,181,888
Engineering Service Fund	46,742	970,000	1,023,739	918,423	826,679	51,577	197,060	(91,744)	243,802
Refundable Deposits	90,466	-	4,975	-	10,450	-	(5,475)	10,450	84,991
Agency Funds	11,604	-	226,909	-	113,759	-	113,150	113,759	124,754
Golf Course Fund	23,595	17,000	14,000	17,000	6,710	-	7,290	(10,290)	30,885
Memorial Fund	12,049	3	-	-	9,500	3	(9,500)	9,500	2,549
Capital, Debt, & Trust Fund Subtotals	4,213,872	27,872,901	23,171,132	28,470,347	20,866,924	(597,446)	2,304,208	(7,603,423)	6,518,080
Grand Totals	\$8,699,182	\$47,997,477	\$43,768,682	\$48,356,155	\$40,962,788	(\$358,678)	\$2,805,893	(\$7,393,367)	\$11,505,075

City of Port Townsend							
Projected 2015 Fund Summary - Supplemental Budget							
Funds	2014 Ending Balance	2015 Revenues	2015 Expenses	2015 Revenue vs Expenditures	2015 Projected Ending Balance	Ending FB Council Policy Target	Council Policy Compliance
Operating Funds							
General Fund	\$ 722,065	\$7,417,146	\$7,396,202	\$ 20,944	\$ 743,009	10.0%	Yes
Drug Enforcement	557	-	-	-	557		
Contingency Fund	145,722	4,130	-	4,130	149,852	2.0%	Yes
Street Fund	111,335	729,504	703,650	25,854	137,189	19.5%	Yes
Library Fund	161,323	1,051,165	1,064,944	(13,779)	147,544	14.7%	Yes
Real Estate Excise Tax Fund	40,408	530,146	510,000	20,146	60,554		
Lodging Tax Fund	120,843	420,000	433,030	(13,030)	107,813		
Fire & EMS Services Fund	25,567	2,385,103	2,384,803	300	25,867		
Housing Trust Fund	30,626	10,034	-	10,034	40,660		
Community Development Block Grant Fund	152,445	42,561	60,000	(17,439)	135,006		
Community Services Fund	50,407	1,429,264	1,429,050	214	50,621	3.5%	Yes
Equipment Rental Fund	713,669	807,579	710,408	97,171	810,840		Yes
Self-Insurance Unemployment Fund	25,000	25	500	(475)	24,525		Yes
Firemen's Pension Fund	213,020	35,200	37,394	(2,194)	210,826		
Operating Funds Subtotals	\$ 2,512,987	\$ 14,861,858	\$ 14,729,981	\$ 131,878	\$ 2,644,865		
Enterprise Funds							
Public Works Admin Fund	19,856	323,150	308,792	14,357	34,213	11.1%	Yes
Water Sewer Fund	1,716,496	4,774,291	4,412,974	361,317	2,077,813	43.5%	Yes
Stormwater Fund	235,971	638,251	644,118	(5,867)	230,104	36.1%	Yes
Enterprise Funds Subtotals	\$ 1,972,323	\$ 5,735,692	\$ 5,365,884	\$ 369,808	\$ 2,342,131		
Capital, Debt, & Trust Funds							
General Capital Improvement Fund	177,090	3,974,203	4,126,276	(152,073)	25,017		
Street Vacation Fund	105,174	108	80,000	(79,892)	25,282		
Street Capital Improvement Fund	113,306	2,452,412	2,017,269	435,144	548,450		
2015 Bond Fund	-	3,645,737	2,363,073	1,282,664	1,282,664		
System Development Charges Fund	1,239,539	333,878	230,000	103,878	1,343,417		
Transmission Line Replacement Fund **	1,727,580	361,041	838,530	(477,489)	1,250,091		
G.O. Debt Service Fund	5,071	2,408,164	2,350,181	57,983	63,054		
78 Water Sewer Revenue Bond Fund	23,969	503	24,000	(23,497)	472		
Utility Construction Fund	181,005	8,000,256	7,870,497	129,759	310,764		
Utility Debt Reserve	456,682	725,206	-	725,206	1,181,888		
Engineering Service Fund	46,742	1,023,739	826,679	197,060	243,802		
Refundable Deposits	90,466	4,975	10,450	(5,475)	84,991		
Agency Funds	11,604	226,909	113,759	113,150	124,754		
Golf Course Fund	23,595	14,000	6,710	7,290	30,885		
Memorial Fund	12,049	-	9,500	(9,500)	2,549		
Capital, Debt, & Trust Fund Subtotals	\$ 4,213,872	\$ 23,171,132	\$ 20,866,924	\$ 2,304,208	\$ 6,518,080		
Grand Totals	\$ 8,699,182	\$ 43,768,682	\$ 40,962,788	\$ 2,805,893	\$ 11,505,075		

ORDINANCE NO. 3136

AN ORDINANCE OF THE CITY OF PORT TOWNSEND, WASHINGTON, FIXING AND ADOPTING 2016 PROPERTY TAX LEVIES FOR THE GENERAL LEVY WITH A TOTAL INCREASE OF ONE PERCENT (1.00%) AND FOR THE EMERGENCY MEDICAL SERVICES LEVY AN INCREASE OF APPROXIMATELY THREE AND 1/10 PERCENT (3.10%) AND A NEW VOTER-APPROVED TAX LEVY FOR THE MOUNTAIN VIEW COMMONS CAPITAL IMPROVEMENTS OF \$0.05 PER \$1,000 OF ASSESSED PROPERTY VALUE

WHEREAS, as provided by and pursuant to RCW 84.55.120 and other applicable statutes, the City of Port Townsend has properly given notice of the public hearing held on November 2, 2015, to consider the City of Port Townsend's General Fund, Contingency Fund, Library Fund, Fire and Emergency Medical Services Fund, Community Services Fund, Debt Service Fund and Firemen Pension Fund budget for the 2016 calendar year, pursuant to RCW 84.55.120; and

WHEREAS, RCW 84.52.070 requires the City to certify to the County the amount of taxes to be levied upon the property within the City by November 30 of each year; and,

WHEREAS, at the February 10, 2015 special election, the citizens of Port Townsend approved an additional property tax of \$0.05 per \$1,000 of assessed property value for improvements to the Mountain View Commons and to repay any interim financing used for those improvements; and,

WHEREAS, the City of Port Townsend, after hearing, and after duly considering all relevant evidence and testimony presented, has determined that the City of Port Townsend requires an increase in real property tax revenue from the previous year, in addition to the increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the City of Port Townsend and in its best interest;

NOW THEREFORE, the City Council of the City of Port Townsend do ordain as follows:

Section 1. That an increase in the regular property tax levy of 1.00%, in addition to any amount resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and any increase due to re-levying for any refunds made in the previous year, is hereby authorized for the 2016 levy in amounts as follows

1.1. There is hereby levied upon all taxable property in the City of Port Townsend, for the year of 2016, the sum of \$ 3,878,959 as a general tax levy, which is a percentage increase of 1.00%, in addition to any amount resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and any increase due to re-levying for any refunds and cancellations/supplementals made in the previous year, resulting in an increase of \$38,406 from the previous year.

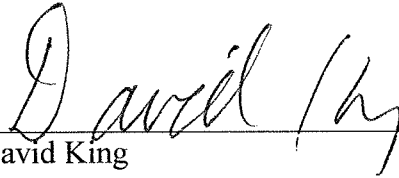
1.2. In addition to the above, there is hereby levied upon all taxable property in the City of Port Townsend, for the year of 2016, the sum of \$670,124 as an emergency medical services property tax levy, which is a percentage increase of approximately 3.10%, resulting in an increase of \$20,434 from the previous year due to assessed value revisions.

1.3. In addition to the above, there is hereby levied upon all taxable property in the City of Port Townsend, for the year of 2016, the sum of \$67,012 for the 2015 Unlimited Tax General Obligation Bonds approved by voters in February 2015 for capital improvements at the Mountain View Commons, which is a new tax levy at approximately \$0.05 per \$1,000 assessed value.

Section 2. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance, or the application of the provision to other persons or circumstances, is not affected.

Section 3. This ordinance shall take effect upon its passage, approval, and publication in the form and manner provided by law.

Adopted by the City Council of the City of Port Townsend, Washington, at a special meeting thereof, held this 9th day of November, 2015.



David King
Mayor

Attest:



Joanna Sanders, CMC
City Clerk

Approved as to form:



Steven L. Gross
City Attorney

Ordinance No. 3138

**AN ORDINANCE OF THE CITY OF PORT TOWNSEND, WASHINGTON, ADOPTING
THE CAPITAL IMPROVEMENT PLAN FOR 2016 THROUGH 2021**

WHEREAS, the City of Port Townsend has adopted a Comprehensive Plan and has amended it in accordance with the requirements of the Growth Management Act (“GMA”) (Chapter 36.70A of the Revised Code of Washington); and,

WHEREAS, the GMA requires a capital facilities plan as a mandatory element of the City’s Comprehensive Plan and the City has adopted such a plan, commonly referred to as the City’s Capital Improvement Plan; and,

WHEREAS, the Capital Improvement Plan provides the six-year capital facility program for the City, subject to appropriation by the Council of funding for the projects contained in the Plan; and,

WHEREAS, RCW 36.70A.130 and Section 20.04.030A(7) of the Port Townsend Municipal Code allow the city to adopt changes to the Capital Improvement Plan concurrently with the adoption of the city’s budget; and,

WHEREAS, the City Council held a public hearing on November 9, 2015, on the proposed 2016-2021 Capital Improvement Plan.

NOW THEREFORE, the City Council of the City of Port Townsend do ordain as follows:

Section 1. Findings and Conclusions. The proposed 2016-2021 Capital Improvement Plan is consistent with and implements the currently-adopted Capital Facilities and Utility Elements of the Comprehensive Plan are consistent with RCW 36.70A.070(3) and the Comprehensive Plan, and are in the public interest.

Section 2. The City adopts the 2016-2021 Capital Improvement Plan as substantially shown at Exhibit A.

Section 3. Severability. If any sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase or work of this ordinance.

Section 4. Transmittal to Department of Commerce. The City Clerk shall transmit a copy of this Ordinance to the State Department of Commerce (DOC) within ten (10) days of adoption of this ordinance.

Section 5. Effective Date. This ordinance shall take effect and be in force 5 days following its publication in the manner provided by law.

ADOPTED by the City Council of the City of Port Townsend, Washington, at a regular meeting thereof, held this ____ day of _____, 2015.

David King
Mayor

Attest:

Approved as to Form:

Joanna Sanders, CMC
City Clerk

Steven L. Gross
City Attorney

ORDINANCE NO. 3139

**AN ORDINANCE OF THE CITY OF PORT TOWNSEND, WASHINGTON, ADOPTING
THE BUDGET FOR THE CITY OF PORT TOWNSEND, WASHINGTON, FOR THE
FISCAL YEAR ENDING DECEMBER 31, 2016**

WHEREAS, the City Manager of the City of Port Townsend, Washington, completed and placed on file with the City Clerk a proposed budget and estimate of the amount of monies required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government of the City for the fiscal year ending December 31, 2016 (the “2016 Preliminary Budget”), and a notice was published that the City Council would conduct a public hearing on the 9th of November 2015 at the hour of 6:30 p.m., at City Hall for the purpose of receiving public testimony regarding the budget for the fiscal year 2016; and

WHEREAS, the City Council held a public hearing on November 9, 2015 at which all taxpayers were heard who appeared for or against any part of the budget; and

WHEREAS, following the public hearing, the City Council met in City Council Chambers on November 9, 2015 and December 7, 2015 to consider the 2016 Preliminary Budget and receive further public comment, and made adoptions and changes, as it deemed necessary and proper; and

WHEREAS, the 2016 Budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Port Townsend for the purposes set forth in the 2016 Budget, and the estimated expenditures in each fund set forth in the 2016 Budget are all necessary to carry on the government of the City for fiscal year 2016, and are all necessary to meet the various needs of the City during the period;

NOW, THEREFORE, the City Council of the City of Port Townsend, Washington, do ordain as follows:

Section 1. The budget for the City of Port Townsend, Washington, for the fiscal year 2016, is hereby adopted at fund level as set forth in the document entitled “City of Port Townsend Final Budget 2016,” a copy of which has been and now is on file with the office of the City Clerk, and by this reference is hereby incorporated herein as if set forth.

Section 2. Estimated revenues, including fund balances for working capital for each separate fund of the City of Port Townsend, and aggregate totals for all such funds combined, for the year 2016, are set forth in summary form in Exhibit A attached, and by this reference is hereby incorporated as if set forth, and are hereby appropriated for expenditure at the fund level during the year 2016.

Section 3. The City Clerk is directed to transmit a certified copy of the City of Port Townsend Final Budget 2016 to the Office of State Auditor and to the Association of Washington Cities.

Section 4. This ordinance shall take effect upon its passage, approval, and publication in the form and manner provided by law.

ADOPTED by the City Council of the City of Port Townsend, Washington, at a regular meeting thereof, held this 7th day of December 2015.

David King
Mayor

Attest:

Approved as to form:

Joanna Sanders, CMC
City Clerk

Steven L. Gross
City Attorney

ORDINANCE NO. 3140

**AN ORDINANCE OF THE CITY OF PORT TOWNSEND ADOPTING 2015
SUPPLEMENTAL BUDGET APPROPRIATIONS AND MAKING FINDINGS AND
DECLARING AN EMERGENCY**

THE CITY COUNCIL OF THE CITY OF PORT TOWNSEND, UPON REVIEW OF
THE 2015 BUDGET, MAKES THE FOLLOWING FINDINGS:

WHEREAS, the City Manager of the City of Port Townsend, Washington completed and filed an additional proposed supplemental budget for 2015 on November 9, 2015; and

WHEREAS, the City Council reviewed the supplemental budget and held a public hearing on November 9, 2015 and considered the matter further on December 7, 2015;

NOW, THEREFORE, the City Council of the City of Port Townsend, Washington, do ordain as follows:

Section 1. The supplemental budget for the City of Port Townsend, Washington, for the fiscal year 2015, is hereby adopted as set forth in the document entitled “City of Port Townsend Budget Supplemental Nov. 2015,” a copy of which has been and now is on file with the office of the City Clerk, and by this reference is hereby incorporated herein as set forth. The budget supplemental summary is attached as Exhibit A, making revenue and expenditure revisions.

Section 2. Because of expenditures that could not reasonably have been foreseen at the time of filing the preliminary budget that required the expenditure of money not provided for in the annual budget, the City Council declares an emergency requiring the appropriations to the 2015 budget.

Section 3. This ordinance shall take effect upon its passage, approval, and publication in the form and manner provided by law.

ADOPTED by the City Council of the City of Port Townsend, Washington, at a regular meeting thereof, held this seventh day of December 2015.

David King
Mayor

Attest:

Approved as to legal form:

Joanna Sanders, CMC
City Clerk

Steven L. Gross
City Attorney

ORDINANCE NO. 3142

AN ORDINANCE OF THE CITY OF PORT TOWNSEND RELATED TO UTILITY RATES; AMENDING THE WATER, SEWER, AND STORMWATER RATES; ADOPTING A CAPITAL SURCHARGE ON STORMWATER RATES, AND AMENDING CHAPTERS 13.02 AND 13.05 OF THE PORT TOWNSEND MUNICIPAL CODE, AND ESTABLISHING AN EFFECTIVE DATE

RECITALS

1. In 2013, Council adopted Ordinance 3090, which revised the Water and Sewer Utility rates. That Ordinance implemented a capital surcharge on Water and Sewer customers, but not on Stormwater customers.
2. The City's Stormwater Utility is facing a significant number of capital project expenditures including the Howard Street project, the 16th Street drainage corridor project, stormwater inflows to the wastewater system, and development of the a comprehensive stormwater management plan.
3. In order to fund these Stormwater Utility projects, staff recommends the implementation of a capital surcharge on Stormwater rates for capital improvements.
4. Additionally, in order to fund certain general fund activities (parks and facilities maintenance), staff has recommended a temporary 2 percent increase in the taxes imposed on the City's Water, Sewer, Stormwater, and Solid Waste Utilities. This increase will be presented to Council by separate ordinance. However, in order to mitigate the effect of these increases on low-income utility customers, staff recommends that the utility rates for low-income customers be reduced.

NOW THEREFORE, the City Council of the City of Port Townsend do ordain as follows:

Section 1. Amendment. Section 13.02.040, Utility credits – Issued as billing credits – Amounts designated, is amended to read as follows:

13.02.040 Utility credits – Issued as billing credits – Amounts designated.

Effective ~~March 1, 2004~~ January 1, 2016, persons qualified by the city treasurer as eligible recipients of utility credits provided for in this chapter shall be granted billing credits in the ~~following stated monthly, or monthly equivalent amounts~~ amount of 50% of the base rate and surcharge for the Water, Sewer, and Storm Drainage Utilities; provided, however, that in no case shall the amount of the billing credit granted for a utility service exceed the amount owing for that service. There shall be no billing credit for volume charges for water.

~~A. Sewer: \$19.45/month;~~

~~B. Water: \$9.29/month;~~

~~C. Storm drainage: \$2.10/month. (Ord. 2852 § 1, 2004; Ord. 2579 § 1, 1997; Ord. 2490 § 4, 1995; Ord. 2344 § 1, 1993; Ord. 2110 § 4, 1988).~~

Section 2. Amendment. Effective January 1, 2016, the first paragraph of Port Townsend Municipal Code (“PTMC”) Section 13.05.030 is amended to read as follows, and the water rate tables in PTMC Section 13.05.030 are amended as shown in Exhibit A. Existing rates are repealed as new rates set by this Ordinance take effect.

13.05.030 Monthly water rates.

The following monthly rates shall be charged by the city and collected by the finance director for the use and furnishing of water service, all such rates and charges to be made and paid on a monthly basis. These rates will be for water usage starting on ~~April 1, 2012~~ January 1, 2016, and billed in subsequent months:

Section 3. Amendment. Effective January 1, 2016, the first paragraph of PTMC Section 13.05.040 is amended to read as follows, and the sewer rate tables in PTMC 13.05.040 are amended as shown in Exhibit B. Existing rates are repealed as new rates set by this Ordinance take effect.

13.05.040 Monthly sewer rates.

Effective ~~April 1, 2012~~ January 1, 2016, the following monthly rates shall be charged by the city and collected by the finance director for the use and furnishing of sewerage service, all such rates and charges to be made and paid on a monthly basis:

Section 4. Amendment. Effective February 1, 2016, Section 13.05.050 of the Port Townsend Municipal Code, is amended as follows to include a capital surcharge.

13.05.050 Monthly stormwater rates.

A. Single-Family Residential Fees. The monthly service fee for each single-family dwelling shall be \$7.25; provided, that the impervious surface on the lot shall not exceed 3,000 square feet. If the impervious surface exceeds 3,000 square feet, the rate established in subsection B of this section shall apply.

B. Commercial/Multifamily and All Other Fees. The monthly fee for all other property within the city not covered by subsection A of this section shall be according to the following formula:

$$(\text{Impervious area}/3,000 \text{ sq. ft.}) \times \text{single-family rate} = \text{monthly fee.}$$

C. State Highway Charge. Pursuant to RCW 90.03.525, the city may charge a monthly fee for state highway right-of-way.

D. Capital Surcharge. There is imposed a \$3.00 monthly surcharge per stormwater utility account.

Section 4. Severability. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance, or the application of the provision to other persons or circumstances is not affected.

Section 5. Effective Date. This ordinance shall take effect and be in force five days after the date of its publication in the manner provided by law. The new rates shall go into effect on January 1, 2016. The capital surcharge on stormwater shall go into effect February 1, 2016.

Adopted by the City Council of the City of Port Townsend, Washington, at a meeting thereof, held this _____ day of _____, 2015.

David King
Mayor

Attest:

Approved as to Form:

Joanna Sanders, CMC
City Clerk

Steven L. Gross
City Attorney

**City of Port Townsend
2016 Water & Sewer Rate Update
Water Rate Forecast**

Rates Effective January 2015

Monthly Fixed Charge - All Classes	Inside City			Outside City		
	Base Rate	Capital Surcharge	Total	Base Rate	Capital Surcharge	Total
5/8" to 3/4" (Low-Income)	\$9.77	\$9.61	\$19.38	\$11.72	\$11.53	\$23.26
5/8" to 3/4"	\$18.29	\$18.00	\$36.29	\$21.95	\$21.60	\$43.55
1"	\$45.75	\$18.00	\$63.75	\$54.90	\$21.60	\$76.50
1-1/2"	\$91.49	\$18.00	\$109.49	\$109.79	\$21.60	\$131.39
2"	\$146.40	\$18.00	\$164.40	\$175.68	\$21.60	\$197.28
3"	\$274.49	\$18.00	\$292.49	\$329.39	\$21.60	\$350.99
4"	\$457.48	\$18.00	\$475.48	\$548.98	\$21.60	\$570.58
6"	\$914.97	\$18.00	\$932.97	\$1,097.97	\$21.60	\$1,119.57
8"	\$1,463.94	\$18.00	\$1,481.94	\$1,756.73	\$21.60	\$1,778.33

Volume Charges per 1,000 Gallons	Inside City	Outside City
Low-Income	\$2.59	\$3.10
Residential (Including Duplexes)	\$2.59	\$3.10
Multi-Family (3 or More Units)	\$2.01	\$2.41
Commercial A (Meter ≤ 2")	\$2.98	\$3.57
Commercial B (Meter ≥ 3")	\$4.48	\$5.38
Government	\$3.88	\$4.66
Irrigation:		
Winter (November - April)	\$3.10	\$3.72
Summer (May - October)	\$5.44	\$6.52

Rates Effective January 2016

Monthly Fixed Charge - All Classes	Inside City			Outside City		
	O&M Rate	Capital Surcharge	Total	O&M Rate	Capital Surcharge	Total
5/8" to 3/4" (Low-Income)	\$9.42	\$9.00	\$18.42	\$11.31	\$10.80	\$22.11
5/8" to 3/4"	\$18.84	\$18.00	\$36.84	\$22.61	\$21.60	\$44.21
1"	\$47.13	\$18.00	\$65.13	\$56.55	\$21.60	\$78.15
1-1/2"	\$94.24	\$18.00	\$112.24	\$113.09	\$21.60	\$134.69
2"	\$150.79	\$18.00	\$168.79	\$180.95	\$21.60	\$202.55
3"	\$282.73	\$18.00	\$300.73	\$339.27	\$21.60	\$360.87
4"	\$471.20	\$18.00	\$489.20	\$565.44	\$21.60	\$587.04
6"	\$942.42	\$18.00	\$960.42	\$1,130.90	\$21.60	\$1,152.50
8"	\$1,507.86	\$18.00	\$1,525.86	\$1,809.44	\$21.60	\$1,831.04

Volume Charges per 1,000 Gallons	Inside City	Outside City
Low-Income	\$2.66	\$3.20
Residential (Including Duplexes)	\$2.66	\$3.20
Multi-Family (3 or More Units)	\$2.07	\$2.48
Commercial A (Meter ≤ 2")	\$3.06	\$3.68
Commercial B (Meter ≥ 3")	\$4.62	\$5.54
Government	\$4.00	\$4.80
Irrigation:		
Winter (November - April)	\$3.19	\$3.83
Summer (May - October)	\$5.60	\$6.72

Rates Effective January 2017

Monthly Fixed Charge - All Classes	Inside City			Outside City		
	O&M Rate	Capital Surcharge	Total	O&M Rate	Capital Surcharge	Total
5/8" to 3/4" (Low-Income)	\$9.61	\$9.00	\$18.61	\$11.53	\$10.80	\$22.33
5/8" to 3/4"	\$19.22	\$18.00	\$37.22	\$23.06	\$21.60	\$44.66
1"	\$48.07	\$18.00	\$66.07	\$57.68	\$21.60	\$79.28
1-1/2"	\$96.12	\$18.00	\$114.12	\$115.35	\$21.60	\$136.95
2"	\$153.81	\$18.00	\$171.81	\$184.57	\$21.60	\$206.17
3"	\$288.38	\$18.00	\$306.38	\$346.06	\$21.60	\$367.66
4"	\$480.63	\$18.00	\$498.63	\$576.75	\$21.60	\$598.35
6"	\$961.27	\$18.00	\$979.27	\$1,153.52	\$21.60	\$1,175.12
8"	\$1,538.02	\$18.00	\$1,556.02	\$1,845.62	\$21.60	\$1,867.22

Volume Charges per 1,000 Gallons	Inside City	Outside City
Low-Income	\$2.72	\$3.26
Residential (Including Duplexes)	\$2.72	\$3.26
Multi-Family (3 or More Units)	\$2.11	\$2.53
Commercial A (Meter ≤ 2")	\$3.13	\$3.75
Commercial B (Meter ≥ 3")	\$4.71	\$5.65
Government	\$4.08	\$4.89
Irrigation:		
Winter (November - April)	\$3.26	\$3.91
Summer (May - October)	\$5.71	\$6.85

Rates Effective January 2018

Monthly Fixed Charge - All Classes	Inside City			Outside City		
	O&M Rate	Capital Surcharge	Total	O&M Rate	Capital Surcharge	Total
5/8" to 3/4" (Low-Income)	\$9.80	\$12.00	\$21.80	\$11.76	\$14.40	\$26.16
5/8" to 3/4"	\$19.60	\$24.00	\$43.60	\$23.52	\$28.80	\$52.32
1"	\$49.03	\$24.00	\$73.03	\$58.84	\$28.80	\$87.64
1-1/2"	\$98.05	\$24.00	\$122.05	\$117.65	\$28.80	\$146.45
2"	\$156.88	\$24.00	\$180.88	\$188.26	\$28.80	\$217.06
3"	\$294.15	\$24.00	\$318.15	\$352.98	\$28.80	\$381.78
4"	\$490.24	\$24.00	\$514.24	\$588.29	\$28.80	\$617.09
6"	\$980.49	\$24.00	\$1,004.49	\$1,176.59	\$28.80	\$1,205.39
8"	\$1,568.78	\$24.00	\$1,592.78	\$1,882.54	\$28.80	\$1,911.34

Volume Charges per 1,000 Gallons	Inside City	Outside City
Low-Income	\$2.77	\$3.33
Residential (Including Duplexes)	\$2.77	\$3.33
Multi-Family (3 or More Units)	\$2.15	\$2.58
Commercial A (Meter ≤ 2")	\$3.19	\$3.83
Commercial B (Meter ≥ 3")	\$4.80	\$5.76
Government	\$4.16	\$4.99
Irrigation:		
Winter (November - April)	\$3.32	\$3.99
Summer (May - October)	\$5.83	\$6.99

**City of Port Townsend
2016 Water & Sewer Rate Update
Sewer Rate Chart**

*Ordinance 3142
Exhibit B*

Existing Rates Effective January 2015

Monthly Fixed Charge - All Classes	Base Rate	Capital Surcharge	Total
Low-Income			
Water Use ≤ 3,000 Gallons per Month	\$23.72	\$2.10	\$25.82
Water Use > 3,000 Gallons per Month Residential (Including Duplexes)	\$28.74	\$2.10	\$30.84
Water Use ≤ 3,000 Gallons per Month	\$33.85	\$3.00	\$36.85
Water Use > 3,000 Gallons per Month Multi-Family & Commercial:	\$41.85	\$3.00	\$44.85
5/8" to 3/4"	\$30.00	\$3.00	\$33.00
1"	\$45.00	\$3.00	\$48.00
1-1/2"	\$75.00	\$3.00	\$78.00
2"	\$115.00	\$3.00	\$118.00
3"	\$420.00	\$3.00	\$423.00
4"	\$470.00	\$3.00	\$473.00
6"	\$700.00	\$3.00	\$703.00
8"	\$960.00	\$3.00	\$963.00

Volume Charges per 1,000 Gallons	
Low-Income	(N/A)
Residential (Including Duplexes)	(N/A)
Multi-Family (3 or More Units)	\$3.45
Commercial A (Meter ≤ 2")	\$4.65
Commercial B (Meter ≥ 3")	\$3.05
Government	\$4.55

Rates Effective January 2016

Monthly Fixed Charge - All Classes	Base Rate	Capital Surcharge	Total
Low-Income			
Water Use ≤ 3,000 Gallons per Month	\$16.93	\$1.50	\$18.43
Water Use > 3,000 Gallons per Month Residential (Including Duplexes)	\$20.93	\$1.50	\$22.43
Water Use ≤ 3,000 Gallons per Month	\$33.85	\$3.00	\$36.85
Water Use > 3,000 Gallons per Month Multi-Family & Commercial:	\$41.85	\$3.00	\$44.85
5/8" to 3/4"	\$30.00	\$3.00	\$33.00
1"	\$45.00	\$3.00	\$48.00
1-1/2"	\$75.00	\$3.00	\$78.00
2"	\$115.00	\$3.00	\$118.00
3"	\$420.00	\$3.00	\$423.00
4"	\$470.00	\$3.00	\$473.00
6"	\$700.00	\$3.00	\$703.00
8"	\$960.00	\$3.00	\$963.00

Volume Charges per 1,000 Gallons	
Low-Income	(N/A)
Residential (Including Duplexes)	(N/A)
Multi-Family (3 or More Units)	\$3.45
Commercial A (Meter ≤ 2")	\$4.65
Commercial B (Meter ≥ 3")	\$3.05
Government	\$4.55

Rates Effective January 2017

Monthly Fixed Charge - All Classes	Base Rate	Capital Surcharge	Total
Low-Income			
Water Use ≤ 3,000 Gallons per Month	\$16.93	\$1.50	\$18.43
Water Use > 3,000 Gallons per Month Residential (Including Duplexes)	\$20.93	\$1.50	\$22.43
Water Use ≤ 3,000 Gallons per Month	\$33.85	\$3.00	\$36.85
Water Use > 3,000 Gallons per Month Multi-Family & Commercial:	\$41.85	\$3.00	\$44.85
5/8" to 3/4"	\$30.00	\$3.00	\$33.00
1"	\$45.00	\$3.00	\$48.00
1-1/2"	\$75.00	\$3.00	\$78.00
2"	\$115.00	\$3.00	\$118.00
3"	\$420.00	\$3.00	\$423.00
4"	\$470.00	\$3.00	\$473.00
6"	\$700.00	\$3.00	\$703.00
8"	\$960.00	\$3.00	\$963.00

Volume Charges per 1,000 Gallons	
Low-Income	(N/A)
Residential (Including Duplexes)	(N/A)
Multi-Family (3 or More Units)	\$3.45
Commercial A (Meter ≤ 2")	\$4.65
Commercial B (Meter ≥ 3")	\$3.05
Government	\$4.55

Rates Effective January 2018

Monthly Fixed Charge - All Classes	Base Rate	Capital Surcharge	Total
Low-Income			
Water Use ≤ 3,000 Gallons per Month	\$17.43	\$1.50	\$18.93
Water Use > 3,000 Gallons per Month Residential (Including Duplexes)	\$21.55	\$1.50	\$23.05
Water Use ≤ 3,000 Gallons per Month	\$34.87	\$3.00	\$37.87
Water Use > 3,000 Gallons per Month Multi-Family & Commercial:	\$43.11	\$3.00	\$46.11
5/8" to 3/4"	\$30.90	\$3.00	\$33.90
1"	\$46.35	\$3.00	\$49.35
1-1/2"	\$77.25	\$3.00	\$80.25
2"	\$118.45	\$3.00	\$121.45
3"	\$432.60	\$3.00	\$435.60
4"	\$484.10	\$3.00	\$487.10
6"	\$721.00	\$3.00	\$724.00
8"	\$988.80	\$3.00	\$991.80

Volume Charges per 1,000 Gallons	
Low-Income	(N/A)
Residential (Including Duplexes)	(N/A)
Multi-Family (3 or More Units)	\$3.55
Commercial A (Meter ≤ 2")	\$4.79
Commercial B (Meter ≥ 3")	\$3.14
Government	\$4.69

ORDINANCE NO. 3143

AN ORDINANCE OF THE CITY OF PORT TOWNSEND RELATED TO PUBLIC UTILITY TAXES; AMENDING THE TAX RATE IMPOSED ON THE CITY'S WATER, SEWER, STORMWATER, AND GARBAGE UTILITIES, AND AMENDING PORT TOWNSEND MUNICIPAL CODE SECTION 5.84.030

RECITALS

1. The City has determined that it needs additional resources for parks and facilities maintenance.
2. In order to meet these ongoing needs, staff recommends a 3-year increase in the City's tax on the City's Water, Sewer, Stormwater, and Solid Waste Utilities.
3. As a companion ordinance, staff will bring forward for Council consideration a reduction in the low-income rates for the Water, Sewer, and Stormwater Utilities to offset the effect of this temporary tax increase.

NOW THEREFORE, the City Council of the City of Port Townsend do ordain as follows:

Section 1. Amendment. Sections 5.84.030G and 5.84.0030H (Tax imposed) of the Port Townsend Municipal Code are amended as follows (strike is deleted, underline is added):

5.84.030 Tax imposed.

From and after January 1, 1982, there is levied upon, and there shall be collected from, every person, firm or corporation engaged in carrying on the following business for hire or for sale of a commodity or a privilege of so doing business as defined in this section:

G. Effective February 1, 2016 through December 31, 2018, ~~There~~ is levied a fee or tax equal to ~~20~~22 percent on the gross revenues of the following utilities:

1. The city's storm and surface water utility established under Chapter 13.31 PTMC;
2. The city's water system established as provided in Chapters 13.11 through 13.17 PTMC (the "water code"); and
3. The city's sewer system established as provided in Chapters 13.21 through 13.24 PTMC (the "sewer code").

Effective January 1, 2019, the fee or tax shall revert to 20 percent.

Funds shall be allocated as follows:

- a. Revenues from first 10 percent and from the temporary 2 percent: general fund services;

b. Revenues from second 10 percent (amount collected in excess of the first 10 percent): 85 percent to street fund and 15 percent to public safety.

The capital surcharge component of the water ~~and utility~~ sewer, and storm and surface water rates is excluded from the City's Utility Tax.

H. Effective February 1, 2016 through December 31, 2018, ~~There~~ there is levied upon, and there shall be collected from, the city's solid waste or garbage utility a fee or tax equal to ~~20-22~~ percent of the gross revenues of such utility established pursuant to Ordinance No. 1366 for the purposes as provided in Chapter 6.04 PTMC. Effective January 1, 2019, the fee or tax shall revert to 20 percent. The tax ~~of 20 percent~~ shall appear and be separately itemized on the monthly bill of each retail customer of said solid waste or garbage utility. Funds shall be allocated as follows:

1. Revenues from first 10 percent and the temporary 2 percent: general fund services;
2. Revenue from second 10 percent (amount collected in excess of the first 10 percent): 85 percent to street fund and 15 percent to public safety.

Section 4. Severability. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance, or the application of the provision to other persons or circumstances is not affected.

Section 5. Effective Date. This ordinance shall take effect and be in force five days after the date of its publication in the manner provided by law. The new tax rate shall go into effect on February 1, 2016.

Adopted by the City Council of the City of Port Townsend, Washington, at a meeting thereof, held this _____ day of _____, 2015.

David King
Mayor

Attest:

Approved as to Form:

Joanna Sanders, CMC
City Clerk

Steven L. Gross
City Attorney

Utility Tax Change Example - Basic Residential Account

Comparison Based on rates for 3/4 In Pipe inside City

Consumption based on 2 person household with usage of 200 gallons per day

of low income accounts approximately 160

Low income discount Water base & surcharge	46.6%
Low income discount Sewer base & surcharge	29.9%
Low income discount Storm	41.9%
Low income discount consumption	0.0%

Regular Residential Account - 2016 Rates with 20% tax rate										Regular Residential Account with 22% tax rate				
	O&M Rate	Capital SC	Subtotal	20% Tax on O&M Rate	Sub Total Base & SC	Usage Fees - Avg 6000 Gal per HH	20% Tax on Usage	Sub Total Usage Fees	Total Mo Billing		22% Tax on O&M Rate	22% Tax on Usage	Additional Tax	New Total Mo Billing
Water	18.84	18.00	36.84	3.77	40.61	15.96	3.192	19.152	59.76		4.14	3.5112	0.70	60.46
Sewer	33.85	3.00	36.85	6.77	43.62	0	0	0	43.62		7.45	0	0.68	44.30
Storm	7.25	-	7.25	1.45	8.70	0	0	0	8.70		1.60	0	0.15	8.85
	59.94	21.00	80.94	11.99	92.93	15.96	3.19	19.15	112.08		13.19	3.51	1.52	113.60
													Per month Increase	1.52

Low Income Residential Account - 2016 Rates with 20% tax rate										Low Income Residential Account with 22% tax rate				
	Base Rate	Capital SC	Subtotal	20% Tax on Base Rate	Sub Total Base & SC	Usage Fees - Avg 6000 Gal per HH	20% Tax on Usage	Sub Total Usage Fees	Total Mo Billing		22% Tax on Base Rate	22% Tax on Usage	Additional Tax	New Total Mo Billing
Water	10.06	9.61	19.67	2.01	21.68	15.96	3.19	19.15	40.83		2.21	3.5112	0.52	41.35
Sewer	23.72	2.10	25.82	4.74	30.56	0	0	0	30.56		5.22	0	0.47	31.04
Storm	3.04	-	3.04	0.61	3.64	0	0	0	3.64		0.67	0	0.06	3.70
	36.82	11.71	48.53	7.36	55.89	15.96	3.19	19.15	75.04		8.10	3.51	1.06	76.10
													Per month Increase	1.06

Low Income Residential Account - 2016 Rates with 22% tax rate w/ revised discount(credit)										Impact to utilities with 50% discount	
	Base Rate	Capital SC	Subtotal	22% Tax on Base Rate	Sub Total Base & SC	Usage Fees - Avg 6000 Gal per HH	22% Tax on Usage	Sub Total Usage Fees	Total Mo Billing		
Water	9.42	9.00	18.42	2.07	20.49	15.96	3.51	19.47	39.96		
Sewer	16.93	1.50	18.43	3.72	22.15	0	0	0	22.15		Low Income Disc per account/month \$ 8.51
Storm	3.63	-	3.63	0.80	4.42	0	0	0	4.42		Annual Decrease to Utility based on 160 accounts \$ 16,333.64
	29.97	10.50	40.47	6.59	47.06	15.96	3.51	19.47	66.53		% impact to utility revenue 0.06%

CITY OF PORT TOWNSEND, WASHINGTON

FINANCIAL POLICIES

The City Council adopted “Finance and Budget Policy Guidelines” on July 21, 2014 (Resolution 14-042). These policy guidelines lay the framework for fund reserves, revenue policies, transfers and interfund loans, general expenditure policies, debt management, grant administration and budget and long-range forecasting.

Fund Reserve Policy

Fund Reserve targets were adopted to allow the City to maintain sufficient working capital and to weather emergencies or unexpected revenue declines. The 2016 budget was developed to ensure that ending fund balance amounts would align with the City Council Fund Balance Reserve Policy. In order to meet ending fund balance requirements with limited revenue increases, opportunities for expense increases and the addition of new programs were limited. The following reserve balance scorecard shows the fund balance reserve results:

City of Port Townsend Preliminary Ending Fund Balance Scorecard				
FUNDS	COUNCIL POLICY FUND TARGET (Policy Adopted July 21, 2014)	2014 Fund Reserve %	2015 Estimated Fund Reserve %	2016 Fund Reserve %
Operating Funds				
General Fund	5 -8% of operating revenue	9.8%	10.0%	10.3%
Contingency Fund	2 - 3% of operating revenue	2.0%	2.0%	2.0%
Street Fund	2 - 3% of expenditures	16.2%	19.5%	20.1%
Library Fund	5 - 8% of property tax revenue	16.4%	14.7%	14.8%
Real Estate Excise Tax Fund	Sufficient to meet obligations	Meets	Meets	Meets
Lodging Tax Fund	Sufficient to meet obligations	Meets	Meets	Meets
Fire & EMS Services Fund	Sufficient to meet obligations	Meets	Meets	Meets
Housing Trust Fund	Sufficient to meet obligations	Meets	Meets	Meets
Community Development Block Grant Fund	Sufficient to meet obligations	Meets	Meets	Meets
Community Services Fund	2 - 3% of expenditures	3.4%	3.5%	3.3%
Equipment Rental & Replacement Fund	Sufficient to meet obligations	Under Review		
Self-Insurance Unemployment Fund	Sufficient to meet obligations	Meets	Meets	Meets
Firemen's Pension Fund	Sufficient to meet obligations	Meets	Meets	Meets
Enterprise Funds				
Public Works Admin Fund	2 - 3% of expenditures	6.9%	11.1%	9.8%
Water Sewer Fund	5 -8% of operating revenue plus long term needs	37.0%	43.5%	49.2%
Stormwater Fund	5 -8% of operating revenue plus long term needs	46.3%	36.1%	21.1%
Capital, Debt, & Trust Funds				
General Capital Improvement Fund	Sufficient to meet obligations	Meets	Meets	Meets
Street Vacation Fund	Sufficient to meet obligations	Meets	Meets	Meets
Street Capital Improvement Fund	Sufficient to meet obligations	Meets	Meets	Meets
2015 Bond Fund	Sufficient to meet obligations	n/a	Meets	Meets
System Development Charges Fund	100% of restricted funds	Meets	Meets	Meets
Transmission Line Replacement Fund **	Sufficient to meet obligations	Meets	Meets	Meets
G.O. Debt Service Fund	Sufficient to meet obligations	Meets	Meets	Meets
78 Water Sewer Revenue Bond Fund	Sufficient to meet obligations	Meets	Meets	Meets
Utility Construction Fund	Sufficient to meet obligations	Meets	Meets	Meets
Utility Debt Reserve	Sufficient to meet obligations	Meets	Meets	Meets
Engineering Service Fund	Sufficient to meet obligations	Meets	Meets	Meets
Refundable Deposits	Sufficient to meet obligations	Meets	Meets	Meets
Agency Funds	Sufficient to meet obligations	Meets	Meets	Meets
Golf Course Fund	Sufficient to meet obligations	Meets	Meets	Meets
Memorial Fund	Sufficient to meet obligations	Meets	Meets	Meets

The City is evaluating the Equipment Rental & Replacement Fund model to determine the best means to move forward with an appropriate structure to capture revenue needed to replace City fleet and IT equipment not only in 2016 but over the long term.

OVERHEAD INDIRECT COST RECOVERY POLICY

The City adopted a policy that allocates the indirect or overhead costs from the General Fund to other funds. Consistent with the prior two years, City staff used cost recovery model developed by FCS Consultants to identify city-wide overhead costs, which include Council, City Manager, City Clerk/Human Resources, City Attorney, Finance and Facility related overhead costs. The model uses actual costs from two years previous; that is, the 2015 allocation was based on 2013 historical costs and the 2016 budget allocation was based on 2014 historical costs and activities.

Allocations to funds are based on pre-determined allocation factors. The chart below represents the city-wide overhead costs for 2016 and the associated allocation factors that determine how much each receiving fund is charged for overhead services:

Indirect Cost Pools and Allocation Factors			
Indirect cost pools		Total Citywide Allocable Costs	Allocation Factor
011	Mayor & Council	\$ 95,884	Council Bills
012	City Manager	199,753	50/50 Split: Actual Expenditures & FTEs
013	City Attorney - Civil	192,181	33/33/33 Split: Actual Expenditures, FTEs, & Council Bills
041	Finance - General	294,830	Actual Expenditures
041	Finance - AP	80,890	AP Invoices
015	Payroll	58,206	FTEs
015	Human Resources	68,241	FTEs
080	City Clerk - Council Support	142,422	Council Bills
080	City Clerk - General Other	56,722	Vehicle Insurance
080	City Clerk - Records Management	118,996	Records Count
FD 199	Community Services - City Facilities	334,953	Square Feet by Building
	Liability Insurance	200,088	FTEs
	Property Insurance	59,339	Value of Insured Property
	Vehicle Insurance	2,084	# of Vehicles
TOTAL		\$ 1,904,588	

Funds that had increases in allocation statistics, such as an increase in full time equivalents (staff positions) or an increase in department-related council agenda bills will receive a greater share of the overhead allocation. Conversely, funds that use less of these resources receive a smaller portion of allocated costs. Allocation statistics are reviewed each year for appropriateness and updated as necessary.

A comparison of the 2016 and 2015 overhead allocation charged to funds is shown on the following table:

Funds Charged with Overhead / Indirect Costs				
City Department		Adopted Cost Recovery Budgeted 2015	2016 Proposed Overhead Allocation Charges	Increase / (Decrease)
FD 110	Street	\$ 68,730	\$ 48,545	\$ (20,185)
FD 120	Library	\$ 218,508	\$ 185,189	\$ (33,319)
FD 140	Public Works Administration	\$ 45,289	\$ 60,599	\$ 15,310
FD 150	Lodging Tax	\$ 21,030	\$ 18,897	\$ (2,133)
FD 199	Community Services	\$ 143,585	\$ 110,188	\$ (33,397)
FD 301	General CIP Projects	\$ 40,716	\$ 44,105	\$ 3,389
FD 305	CIP Street	\$ 21,976	\$ 29,846	\$ 7,870
FD 411	Water Sewer Fund (excl. Utility Billing)	\$ 304,722	\$ 275,926	\$ (28,796)
FD 411	Finance - Utility Billing	\$ 35,874	\$ 42,522	\$ 6,648
FD 412	Storm Fund	\$ 43,600	\$ 36,393	\$ (7,207)
FD 415	Water Sewer CIP	\$ 92,785	\$ 58,690	\$ (34,095)
FD 417	1956 Trans Line Replacement	\$ 33,372	\$ 2,751	\$ (30,621)
FD 500	Equipment Rental - Fleet	\$ 38,335	\$ 34,251	\$ (4,084)
FD 500	Equipment Rental - IT	\$ 16,962	\$ 23,949	\$ 6,987
FD 555	Engineering Services	\$ 54,493	\$ 65,615	\$ 11,122
FD 610	Firemen's Pension and Relief	\$ 2,964	\$ 2,932	\$ (32)
FD 623	Golf Course	\$ 4,210	\$ 3,272	\$ (938)
Total Overhead Charged to Funds		\$ 1,187,151	\$ 1,043,670	\$ (143,481)
Total Calculated Overhead		\$ 1,775,548	\$ 1,904,588	\$ 129,040

In the Fiscal Year 2014, General Fund departments such as Planning & Development used more resources and as a result, departments charged for overhead received a smaller percentage of the allocated costs. Although total overhead costs increased by 7.3% or \$129,040, there was a decline of overhead recovery revenue to the General Fund by \$143,481 as compared to the prior year budget. This created challenges for the General Fund to support community services needs and other operating goals.

RESOLUTION NO. 14-042

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PORT TOWNSEND,
WASHINGTON ESTABLISHING FINANCE AND BUDGET POLICY GUIDELINES**

WHEREAS, the City Council adopted a set of Financial Policies and Budget guidelines relating to Revenues, Expenditures, Reserves and general Budget goals and guidelines in Resolution 99-051; and

WHEREAS, the City Council has reviewed and approved a series of Utility Cost of Service and Rates studies: as in Ordinance 2953 (FCS October, 2007 Study); FCS Water and Wastewater Cost of Service Rate Study, March 2008; FCS Study update October 2010; and Ordinance 3071 FCS Cost of Service, March, 2012; and

WHEREAS, the City Council adopted Resolution 14-035 approving a Cost Allocation Plan on June 16, 2014; and

WHEREAS, the City Council adopted a three-year community investment strategy as a part of its overall financial management and budget strategies, Resolution 08-041 in November 2008; and

WHEREAS, the City Council approved a 24-point fiscal plan in Resolution 11-043 in December 2011; and

WHEREAS, as a part of its Annual Audit the State Auditor's Office raised questions as to the adequacy of the City's Financial Policies, and whereas the City wishes to consolidate and update its Finance and Budget Policy Guidelines

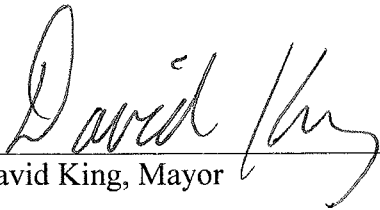
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Port Townsend, Washington, as follows:

SECTION 1. Resolution 99-051 is repealed and replaced by the attached Finance and Budget Policy Guidelines (attachment "A" to this Resolution);

SECTION 2. The prior Rate Studies, Resolutions and Ordinances are hereby confirmed and continued;

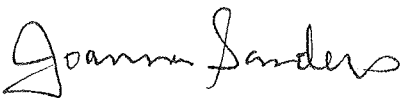
SECTION 3. The Annual Budget Ordinance and Supplemental Ordinances shall be considered as a part of and implementing document for the City's Finance and Budget Policy Guidelines.

ADOPTED by the City Council of Port Townsend, WA at a regular meeting thereof, held this 21st day of July, 2014.

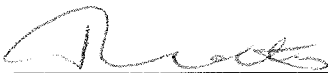


David King, Mayor

Attest:



Joanna Sanders, CMC
City Clerk



John P. Watts
City Attorney

CITY OF PORT TOWNSEND, WASHINGTON FINANCIAL AND BUDGET POLICY GUIDELINES

OVERVIEW OF FINANCIAL AND BUDGET POLICY GUIDELINES

The Government Finance Officers Association (GFOA) "Best Practices" and Financial Policies handbook helped guide the development of the City of Port Townsend's revised Financial and Budget Policy Guidelines. These Guidelines are not intended to restrict the City Council or City Management in financial decision-making, but to offer "check points" and a means to test short-term financial or budget decisions against long-term financial stability and sustainability.

"Financial policies are a key element of sound fiscal administration, policies provide the guidance or 'rules of the game' that shape the decisions of elected officials and public managers. When policies are effective, they can preserve or enhance the fiscal health of... * the government, and increase citizen confidence in their government.

"Financial policies are a basis for equal treatment of all constituents and advancing the greater good of the community..." Financial policies also help resist interest group pressure. Financial policies:

- Set good financial management practices;
- Set strategic intent and define boundaries;
- Promote long-term strategic thinking;
- Manage financial risk and promote good bond ratings;
- Increase citizen awareness of City finances.

While Financial and Budget Policy Guidelines are intended to be flexible, temporary major variations from these Policy Guidelines should be specifically acknowledged in the Annual Budget Ordinance or Budget Document. Any longer-term variations from Policy should be part of periodic Policy review and update.

The GFOA Best Practices recommends that, at a minimum, Financial Policies should address: Financial Planning Policies, Revenue Policies and Expenditure Policies. These policies should then be summarized in the Budget Document.

The Municipal Research and Services Center (MRSC) of Washington State suggests "fiscal policies address: Operating Budget Policies, Revenue and Expenditure Policies, Reserve and Fund Balance Policies, and Service Level considerations."** The State Auditor's Office Local Government Performance Center sets guidelines for Overhead Indirect Cost Allocation plans for cost recovery and Federal grant compliance.

The City's Budget is how the City balances its overall Financial Policy objectives with potentially competing or even conflicting annual goals and resource limitations in the Budget. The Budget is the annual implementation of the City's Financial and Budget Policy Guidelines. The Budget itself becomes a part of the City's overall Policy and Financial Plan Forecast.

* GFOA Financial Policies, 2012

** MRSC Finance Advisor Reprioritizing on the Rebound 9/30/12

GENERAL FINANCIAL POLICIES

The City of Port Townsend provides municipal services for its citizens, including protection of life and property, public health and welfare, and improved quality of life. The Port Townsend City Council deems it a high priority to deliver municipal services in the manner consistent for all citizens, and with maximum efficiency and financial prudence.

The City Council, as the legislative and governing body, sets the City's Financial and Budget Policy Guidelines, and through its Financial and Budget Committee, monitors and reviews the City's overall financial performance.

The City Manager, as the City's Chief Executive Officer and Chief Budget Officer, is responsible to the City Council for managing City operations and program services, and preparation of the City's Annual Budget consistent with established Financial and Budget Policy Guidelines.

The Director of Finance and Administrative Services, as the City's Chief Financial Officer and Chief Auditing Officer, is responsible to the City Manager for the preparation of accurate and timely financial and budget reporting, along with accounting and utility billing operations, policy advice to the City Manager and City Council.

The Department Heads are responsible to the City Manager for Department Operations and Capital Project management, purchasing and grants administration. Department Heads shall monitor related revenue performance and expenditure control with the assistance of the Finance Department.

The City must prioritize its services and, should revenues become constrained, the following services are considered priorities in the following general order:

- Public Life, Health and Safety:
 - police, fire, emergency medical services; building inspections; and traffic control;
 - water, sewer, and storm drainage service and streets infrastructure maintenance.
- Legal Mandates: Accounting/auditing/financial reporting; land-use planning.
- City Facilities and Property: maintenance of park land, buildings, public rights of way, and City equipment; information technology;
- Council and Community goals, both annual and long-range.

FUND BALANCES, RESERVES AND CONTINGENCY

GENERAL FUND (010) -- This is the primary operating fund or current expense fund of the City. To maintain the City's credit rating and meet seasonal cash flow, the budget shall provide for an anticipated undesignated fund balance between 5% and 8% of estimated annual revenues for general government fund types. The fund balance shall be exclusive of all reserves not anticipated to be readily available for use in emergencies and contingencies. Should the fund balance fall below 5% of revenues, a plan for expenditure reductions and/or revenue increases shall be submitted by the City Manager to the City Council. If, at the end of a fiscal year, the fund balance falls below 5%, then the City shall rebuild the balance within a period not to exceed three fiscal years.

COUNCIL RESERVE – In addition to the Fund balance and the Contingency, the budget for the General Fund shall provide for a "Council Reserve" equivalent to 1% of estimated operating revenues. Only the General Fund shall maintain a "Council Reserve". The Council Reserve is established to provide for non-recurring community requests or unanticipated needs deemed necessary by Council. The Council Reserve shall be suspended during times of significant economic downturn, especially during years when the General Fund fund balance falls below 5%. The Council Reserve is a budgeted appropriation expected to be specifically allocated at the Council's discretion.

SPECIAL REVENUE FUNDS (101-199) -- These funds account for revenues derived from special taxes, grants or other restricted sources designed to finance particular activities. Apart from any unrestricted General Fund contributions to a Special Revenue Fund, the unexpended ending fund balances carry over year to year and should retain enough revenue to cover operating cash flow and anticipated major project or program obligations of the fund.

Of these funds, the Street, Library, Public Works Administration, and Community Services funds are of an operations nature and should retain the same 5-8% ending balance throughout the fiscal year as in the General Fund. Other Special Revenue Funds are more cyclical or project related and only need retained ending fund balances or transfers in to cover anticipated obligations: Drug Enforcement, Lodging Tax, Fire/EMS, Affordable Housing, CDBG Grants and Systems Development.

CONTINGENCY (102) – While classified as a Special Revenue Fund, the City's Contingency Fund is more of a strategic reserve to meet emergency conditions or to help maintain essential services during periods of economic downturn. Each fund should retain enough in its own Ending Fund Balance Reserves to offset minor non-recurring or unanticipated expenses during the budget year. The City's Contingency Fund is intended for major events and should be maintained at 2% of the General Fund annual operating revenues. If the contingency falls below 2% of operating revenue, the City shall make a gradual correction of the problem over a three year period.

DEBT SERVICES FUND (200) – These funds are used to pay general government debt. The City shall retain or transfer in funds sufficient to cover the annual fund obligations, and retain such "coverage" amounts to comply with bond covenants or other loan restrictions.

Long-term debt includes Bonds, Federal or State loans (e.g. PWTF, FHA), or private placement financing. The City of Port Townsend shall only use long-term debt for capital projects that cannot be financed out of current revenues. Annual debt payments should not exceed 15% of the annual General Government expenditures of the City (Operating Budget less Water/Sewer/Storm Utility Operations, less Interfund Transfers and Loans, less Debt Service Payments = "General Government Net Operating Budget for Debt Ratio Purposes). Debt financing shall generally be limited to one-time capital improvement projects and only under the following circumstances:

- When the project's useful life will exceed the term of the financing;
- When project revenue or specific resources as identified will be sufficient to service the debt;
- When projects cannot be cash funded.

Debt financing shall not be considered appropriate for:

- Current operating and maintenance expenses (except for issuing short-term instruments such as revenue anticipation notes or tax anticipation notes); and any recurring purpose (except as indicated above).

Tax anticipation debt will be retired annually, and bond anticipation notes will be retired within six months of the completion of the project. Short-term debt outstanding at the end of the year will not exceed 5% of net operating revenue (including tax anticipation notes but excluding bond anticipation notes.)

The City's Limited (non-voted) General Obligation (LTGO) Debt Capacity per State Law is 1.5% of total assessed value. The City should seek to retain 5-10% of its LTGO Debt Capacity for unforeseeable catastrophic emergencies.

Options for Interim or "Bridge" financing may include:

- Bond Anticipation Notes (BANS)
- Tax Anticipation Notes (TANS)
- Lines of Credit with major financial institutions
- Interfund Loans

CAPITAL PROJECTS FUNDS (300) – These funds are established for the acquisition or construction of general government (non-utility) capital improvements. Ending Fund Balance Reserves should be maintained at levels sufficient to cover anticipated annual expenditures with transfers in from supporting funds (General, REET, etc.) to cover project needs.

ENTERPRISE FUNDS (400) – These funds are the "business-like" funds for operations providing services to the general public supported primarily through user's fees (Water, Sewer, Stormwater, and Utility Revenue Bond). The Ending Fund Balances of these funds should be in the 5-8% range for operating fund cash flow, and any additional amounts needed to build towards future project cash or debt payment needs.

INTERNAL SERVICE FUNDS (500) – These funds are also "business-like" funds for operations providing services to other City departments or funds on a direct cost-reimbursement basis (e.g. Equipment Rental including Information Technology services and equipment, and internal Engineering Services). Fund balances should break even, after set aside of funds for future capital equipment replacements.

FIDUCIARY FUNDS (600) – These funds account for assets held by the City as a trustee or as an agent on behalf of others. Ending Fund Balances and any transfers in should be maintained consistent with fund restrictions.

ENDING FUND BALANCE, RESERVES, CONTINGENCY SUMMARY

The following is a summary of the foregoing reserves guidelines, intended to be reviewed annually as a part of the Budget process:

- General Fund 5-8% of operating revenue
(Exclusive of the Council Reserve budgeted within the General Fund)
- Library..... 5-8% of property tax
- Street..... 2-3% of expenditures
- P.W. Administration..... 2-3% of expenditures
- Community Services 2-3% of expenditures
- System Development Charges Fund 100% of restricted funds
- Other Special Revenue Funds Sufficient to meet obligations
- Contingency 2-3% of operating revenue
- Debt Service Sufficient to meet obligations
- General Capital Sufficient to meet obligations
- Enterprise Funds 5-8% of operating revenue plus
accumulated long-term needs
- Internal Service Sufficient to meet obligations
- Fiduciary Funds Sufficient to meet obligations

The undesignated General Fund Balance (the balance not tied to a known project) will be maintained at a level to provide the City with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing. The City should not use the undesignated General Fund Balance to finance recurring operating expenditures. This means annual General Fund revenues should be equal to or greater than annual regular operating expenditures.

General Fund revenues will be used for general government, street and parks programs only. General Fund revenues will not be used to subsidize utility or enterprise operations, which will be self-supporting through user rates.

REVENUE POLICIES

SOURCES OF REVENUE – The City will strive to maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any one revenue source and ensure its ability to provide ongoing service.

Restricted revenue shall only be used for the purposes legally permissible and in a fiscally responsible manner. Programs and services funded by restricted revenue will be clearly designated as such.

One-time revenues shall support one-time expenditures.

Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and whose operation and maintenance costs have been included in operating budget forecasts.

ENTERPRISE FUNDS (WATER/WASTEWATER/STORMWATER) – Enterprise funds will be operated in a manner that maintains a minimum ending fund balance that is not less than 5-8% of total operating expenditure appropriations.

Utilities will be self-supporting through user rates and charges.

Utility user charges for each of the City utilities will be cost of service basis (i.e., set to full support the total direct, indirect, and capital costs) and established so that the operating revenues of each utility are at least equal to its operating expenditures and annual debt service obligations. The user rates of a utility shall be designated so that a portion covers replacement of the utility's facilities.

Fund balances may be used to temporarily offset rate increases, after sufficient funds have been accumulated for identified capital improvement needs or alternative finding secured.

FEES AND CHARGES (Non-Utility) – All fees for licenses, permit, fines, and other miscellaneous charges shall be set to recover the City's expense in providing the attendant service. Average cost or actual cost methodology may be used. These fees shall be reviewed annually and shared with the Council.

The City Council will establish cost recovery policies for all fees and charges. Such cost recovery policies shall consider the relative public/private benefits from the services being provided and/or the desirability of providing access to services for specialized populations. These policies will specify the percentage of full costs (direct and indirect overhead cost recovery) to be recovered through the fees or charges Council may utilize professional consulting services to periodically update or review the allocation model. The level of cost recovery may be adjusted periodically by the City Council to ensure that fees and charges are current, equitable, competitive, etc. and cover the percentage of the costs deemed appropriate.

Staff shall provide for a periodic evaluation of the City's fees and charges to keep the fees and charges in line with Council-established cost recovery policies.

Where the City has authority to set or adjust fees and charges, the fee adjustment will be benchmarked against the change in the Seattle-Tacoma Urban Wage Earners Consumer Price Index for the twelve month period ending June 30, or other applicable index or measure as determined by the City Council.

Where direct beneficiaries of a city program or services can be identified, fees will be established to recover the costs of that service or program. Fees are also to protect tax payers from subsidizing special service users. A fee shall be charged for any service that benefits limited interests within the community, except for human needs type services to persons with limited ability to pay. When hazardous materials are spilled and the Fire District's assistance is required to deal with the situation, the City shall require reimbursement for expenses incurred.

Some services provide some benefit to the greater community. When a greater community benefit is identified, the City may choose to subsidize, either whole or in part, such service.

Rental fees will be established to be comparable to commercial rates, while at the same time recovering full costs of use of the property or facility.

PARKS AND POOL FEES – As a multi-year goal, the Pool division will strive to recover 50% of Pool costs by generating revenues through special programs, fees, charges, donations and/or designated use of City-operated facilities.

Through an aggressive volunteer recruitment program, the Parks shall seek to minimize the subsidy required for partial and minimum fee support programs.

Solicitation of funds through donations, fund raising events, non-traditional sources, and various other modes shall be encouraged by the Parks, Recreation and Tree Advisory Board and other advisory committees. Funds collected for any special purpose shall be earmarked for that purpose.

TRANSFERS (ADVANCES) AND INTERFUND LOANS – To the maximum extent feasible and appropriate, General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services. Amounts not needed to support such specific program or service expenses shall revert to the General Fund's fund balance, unless Council direction establishing the transfer for other items is enacted.

General Fund transfers/advances to supported funds shall be managed to meet cash flow needs on a "just in time" basis to protect the General Fund's cash flow and interest earnings. These transfers or advances are intended to be used for temporary funding purposes which will occur for no longer than a twelve month period. Otherwise, transfers should generally occur on the basis of 1/12 of the budgeted amount at the beginning of each month, with a reconciliation of actual expenditures against transferred amounts in the year-end closing process.

Where it is necessary to make a one-time advance of General Funds to another operating fund, this action shall occur under the following conditions:

- The advance is reviewed by the Finance and Budget Committee and approved by the City Council prior to the transfer of funds: All excess cash balances in the fund shall be invested for the benefit of the General Fund, if not contrary to applicable Federal and State law and regulation, as long as the advance is outstanding;
- Should the fund accumulate an unexpected unencumbered balance, this excess shall be used first to repay the advance; and
- At the time of closing out the fund, all assets of the fund revert to the General Fund, if not contrary to any other applicable Federal, State or local law.

The requirements for making and accounting for interfund loans are as follows:

- The City Council must approve by resolution all interfund loans. The resolution will include a planned schedule of repayment of the loan principal as well as setting a reasonable rate of interest to be paid to the lending fund. The following guidelines should be used in establishing the rate of interest:
 - Not lower than the "opportunity cost" if the funds were otherwise invested, such as the LGIP (local Government Investment Pool) rate or a bank CD rate for a similar term.
 - Treasury yields or short-term bond yields for a similar term.
 - Not higher than the external rate available to the municipality.
- Interest is not required in the following circumstances:
 - The borrowing fund has no independent source of revenue other than the lending fund; or
 - The borrowing fund is normally funded by the lending fund. (For example, General Fund is used to fund Streets and capital projects.)
 - The lending fund is the General Fund, which, being unrestricted, can loan interest-free, except to a proprietary fund (i.e. enterprise funds such as Water and Sewer).
- The borrowing fund must anticipate sufficient revenues to be in a position over the period of the loan to make the specified principal and interest payments as required in the authorizing resolution.

The term of the loan may continue over a period of more than one year, but must be “temporary” in the sense that no permanent diversion of the lending fund results from the failure to repay by the borrowing fund. A loan that continues longer than three years will be scrutinized for a “permanent diversion” of moneys. (Note: These restrictions and limitations do not apply to those funds which are legally permitted to support one another through appropriations, transfers, advances, etc.)

For short-term cash deficits in non-General Fund operating funds during the course of the year, short-term interfund loans are preferred to advances, except in cases where the receiving fund is legally precluded from paying interest on loans, or where loan transactions would be too numerous and costly to be cost effective. City interfund loans are preferable to outside short-term or private sector lines of credit.

OVERHEAD COST RECOVERY – As provided in the State auditor’s Office guidelines, “Cost allocation is a method to determine and assign the cost of central services to the internal-government users of those services. Cost allocation thereby enables local governments to more accurately account for the complete cost of the services it provides to the public – and to better assess the fees it should charge them.”

Included in cost allocation are direct costs (not otherwise charged to budget units) and indirect costs:

- Direct Costs: specifically identified with a particular service or unit if not already charged directly (e.g. facilities, janitorial, etc.)
- Indirect Costs: incurred for common or joint purposes, benefiting more than one unit, not readily assignable to a specific unit (e.g. legal, personnel, clerk, IT, etc.).

The term “allocation” implies that there is no overly precise method available for direct charging a cost to a unit, so the City is using the most appropriate method available for doing so. However, a cost allocation plan should be designed and used to provide a reasonable, consistent and equitable means to allocate costs. Inequitable charges result in questionable charges to grant, utilities and restricted funds. For grant purposes, costs that benefit the public at large cannot be included and should follow the OMB A-87 guidelines, and may require two cost allocation methodologies.

OVERHEAD INDIRECT COST RECOVERY – Beyond the direct cost-allocations for operating Departments/Funds from Internal Service Funds (Equipment Rental and Replacement, Information Technology and Engineering Services), the City shall also apply charges to Departments/Funds for City-wide overhead indirect cost recovery where allowed (Council, City Manager, City Clerk, City Attorney and Finance), unless determined otherwise by an Overhead Cost Allocation Plan and rate. The City may determine to apply this rate City-wide, or may waive the overhead cost-recovery in all or part if Council determines a general benefit to the taxpayer or utility rate payer.

The Overhead Indirect Cost Recovery assumptions and allocations shall be reviewed internally every two years, and an independent review and update, including Federal A-87 assumptions, every five years.

GENERAL EXPENDITURE AND BUDGET POLICIES

OPERATING BUDGET “ZERO-BASED” OR “PAY-AS-YOU-GO” – The City shall attempt to conduct its operations on a zero-based or pay-as-you-go basis from existing or foreseeable revenue sources. The control of costs will be emphasized. Achieving pay-as-you-go requires the following practices: current operations, maintenance and depreciation costs to be funded with current revenues; direct and indirect costs of services must be fully identified; and sound revenue and expenditure forecasts must be prepared.

The City budget shall balance operation expenditures with operating revenues. The General Fund shall not be balanced with the use of the General Fund balance if to do so would drop the fund balance below 5% of operating revenue.

All equipment replacement and maintenance needs for the next five years will be projected and the projection will be updated each year. A maintenance and replacement schedule based on this projection will be developed and followed.

Replacement of capital outlay items shall be timed at fairly stable intervals so as not to spend excessively in one year and restricted in the next.

The budget should provide sufficient funds for the regular repair and maintenance of all City of Port Townsend capital assets. The budget should not be balanced by deferring these expenditures.

Future maintenance needs for all new capital facilities will be fully costed out.

Personnel: This is the City’s most significant operating expense.

- Total Compensation: The City shall take a “total compensation” approach looking at salary and benefit costs when making external market comparisons and in benchmarking internal comparables, evaluating salary compression vertically and lateral comparators horizontally.
- Competitive Compensation: Salaries and benefits should be comparable to cities and private sector employers that are within the same labor market and with other cities or private sector employers that offer comparable quality services in order to attract and retain high quality staff.
- Union Contract Negotiations: If a collective bargaining agreement is, or will be, under negotiations, then a specific amount will not be included in the budget for potential wage adjustments resulting from the negotiation, other than continuing the basis for a COLA adjustment, except a negative COLA will not be budgeted. This is to protect the City from any claims of not “bargaining in good faith”. Funding for unknown contract terms must be considered in balancing ongoing revenues with ongoing expenses.
- Fluctuation in Staffing Requirements: Additional personnel resources needed for large projects or responding to a “housing” cycle boom may be retained on a temporary, term (non-permanent employee) or contract basis.

Training and Travel – City employees or others on official City business or training may be required to travel outside the City to conduct their business or training for the City. City employees and officials will be reimbursed for reasonable and customary expenses incurred in the conduct of their business for the City, including food, lodging and travel expenses while away, excluding any expenses for personal entertainment or alcoholic beverages, as provided in the City’s Personnel Rules for business or training travel. Such training or travel shall be as provided either specifically or generally in the annual budget.

- Training shall be seen as an investment in maintaining the certifications and skills of the City’s employees. At least 1% of the department’s budgeted salary expense will be allocated for certifications and skills training. An additional 1% shall be budgeted City-wide for organizational development and process improvement.
- Travel expenses for travel outside the City shall be pre-approved with a Travel Authorization Request form itemizing the estimated total cost of the business or related training costs (registration, meals or per diem, lodging, travel expenses, etc.) and then reconciled upon 10 days of return on the Travel Expense Voucher form, or equivalent forms as revised by the City.

Technology Investments that Forestall Adding Permanent Staff: Recognizing that personnel related expenditures represent the largest portion of the City's budget, methods to increase efficiency and effectiveness of the delivery of City services through technology improvements should receive priority funding if it can forestall the addition of permanent staff.

SPECIAL REVENUE FUNDS OR SPECIAL PURPOSE TAX USES – As Special Revenue Funds or Special Purpose Taxes are established, expenditure expectations and guidelines should also be established consistent with long-term budget and service level sustainability.

Library Special Revenue Fund – As Special Revenue Funds with direct property or other dedicated tax allocations are established, expenditure expectations and guidelines should also be established to foster long-term budget and service level sustainability.

Public Safety Sales Tax Special Purpose Tax – Pursuant to the authorizing R.C.W. and consistent with the voter approved ballot measure, half of the forecasted annual revenue should be for Police Services (NOT LESS THAN 1/3 per R.C.W.) and half for Youth and Community Services programs or related debt services for such program support.

GRANTS MANAGEMENT POLICY

Leveraging City and community resource with external financial assistance can enhance the quality and level of public services, facilities and infrastructure. City Policy is to seek and accept grants and other financial assistance consistent with the City's vision and goals.

External assistance also carries with it the goals and restrictions of the grantor. Grant relationships are partnerships where the goals of both the City and grantor must be in alignment. The benefits, costs and long-term implications of the partnership must be considered prior to formal application. The City's Grants Management Policy involves six steps:

1. **SEARCH** – City departments staff and officials are encouraged to actively search out and identify potential grants which may further the City's vision and goals, within the City's financial limitations.
2. **PRE-APPLICATION** – Department Managers and staff shall pursue grants within their purchasing authority within City Purchasing Policies. The City Manager shall be advised of all grant considerations over a \$10,000 total, and a formal Pre-Application Questionnaire may be required for consideration of any grants over \$60,000.
3. **FORMAL APPLICATION** – Formal applications directly by the City, or indirectly by other agencies involving the City, must fall within Departmental Purchasing levels.

All grants will seek reimbursement of direct cost departmental and City wide indirect or administrative costs to the maximum extent allowable by the grantor.

Grants by other agencies involving the City or by the City involving other grantees must have City Manager or Council approval beyond the \$60,000 Purchasing levels.

4. **AWARD AND CONTRACT** – Upon formal Notice of Grant Award (NOGA) or informal notification, a written contract must be approved prior to any City commitment, formal or otherwise. All grant contracts must be within the City's Purchasing levels. Any needed budget amendments for grant match not otherwise within general budget authority shall be adopted prior to formal grant acceptance and contract signing.
5. **ACCOUNTING AND REPORTING** – City departments shall coordinate with Finance to assure that grants comply with Federal, State and local requirements for timely reimbursements, monitoring of vendors and sub recipients, as well as City Purchasing Policies.
6. **CLOSE-OUT** – Multi-year grants shall have periodic accounting reviews not less than at the close of each fiscal year. Upon conclusion of each grant, the Department grant manager shall prepare a grant close-out report in coordination with the City's Finance Department. A complete grants management file record shall be maintained per City policy, either in the Department, Finance or Clerks Office.

CAPITAL IMPROVEMENT POLICY

CAPITAL IMPROVEMENT PLAN (CIP) – A five-year Capital Improvement Plan shall be developed and presented annually by staff in accordance with the City's Comp Plan, and approved by City Council. This plan shall contain all capital improvements from all funds and departments of the City.

A high priority shall be placed on replacement of capital improvements when such improvements have deteriorated to the point of becoming hazardous, incur high maintenance costs, are negatively affecting property values, and/or no longer functionally serving their intended purposes.

CAPITAL MAINTENANCE – Standards of maintenance to adequately protect the City's capital investments shall be developed and periodically updated. The annual budget will be prepared to meet established maintenance schedules.

Future maintenance needs for all new capital facilities will be fully costed.

CIP FINANCE – Capital Improvement financing should represent 5-10% of the annual budgeted expenditures of the City.

Within the limitation of existing law, various funding sources may be utilized for capital improvements. Interest earnings from capital improvement financing sources shall be separately accounted for and attributed to each active capital improvement project on a monthly basis.

Upon completion of capital projects, the Finance Director shall certify any unspent funds from the project, to the City Manager. Unspent capital project funds shall be reported to the City Council through the Quarterly Performance Report. The City Manager shall include in the annual budget and capital improvement program recommendations to dispose of unspent capital project funds. In no case shall projects incur a funding deficit without the express approval of the City Council.

CIP POLICY – The Capital Improvement Planning Policy is to present the City's approach to managing development of its Capital Improvement Plan (CIP). Adherence to this policy will ensure that the City preserves, maintains, and improves building, parks, roads, sewers, equipment and other capital investments. This policy will also help the City avoid emergency and unexpected major costs in the future.

This policy shall apply to capital projects that meet all of the following criteria:

1. Projects that exceed \$50,000 in total cost.
2. Projects that involve the purchase of land, buildings, building improvement or building components.
3. Projects where the City is responsible for the purchase and/or development.
4. Projects that are included in the City's Comprehensive Plan or related capital plans.

DEBT MANAGEMENT

STATUTORY LIMITATIONS – All City debt management policies and practices shall comply with Washington State law.

The general obligation debt of the City shall not exceed an aggregated total 7.5% of the assessed value of taxable property within the City. RCW 39.36.020

The following individual percentages shall not be exceeded in any specific debt category:

- General Debt – 2.5% of assessed valuation
 - Non-Voted 1.5% Limited Tax General Obligation (LTGO) Bonds
 - Voted 1.0% Unlimited Tax General Obligation (UTGO) Bonds
- Utility Debt – 2.5% of assessed valuation
- Open Space and Park Facilities – 2.5% of assessed valuation

REVENUE BONDS – Revenue bonds are used to finance construction or improvements to facilities of enterprise systems operated by the City and are generally payable from the enterprise. Revenue bonds are not subject to the City's statutory debt limitation and voter approval is not required.

SHORT TERM OBLIGATIONS – Short term obligations are warrants, notes, capital leases or other evidences of indebtedness expected to be repaid in three years or less.

The City may use short term obligations to:

- Meet the immediate financing needs of a capital project for which long-term financing has been secured but not yet received.
- Cover temporary cash flow shortages, which may be caused by a delay in receipting tax revenues.

The City may make short term loans between City funds (interfund loans) as an alternative to using short term obligations.

- Interfund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund's current operations.
- All interfund loans shall bear interest based on prevailing rates and have terms consistent with state guidelines.
- All interfund loans shall be made in conformance with the City's Interfund Loan Policy.

INTERMEDIATE TERM DEBT – Intermediate term debt is debt that is used to finance a specific asset or set of assets with a useful life of more than three but less than seven years.

The City will only issue intermediate term debt for capital assets when the cost of borrowing or other factors make it in the City's best interest.

The term of any intermediate term debt will not exceed a conservative estimate of the useful life of the asset(s) to be financed.

LONG TERM DEBT – Long term debt is that debt which is seven years or more to term.

The City will only issue long term debt for capital improvements that are included in the City's Capital Improvement Plan.

The term of any long term debt will not exceed a conservative estimate of the useful life of the asset to be financed.

The City will include a comprehensive debt repayment plan with any proposed use of long term debt.

The City will explore alternative financing mechanisms such as local improvement districts, Washington State Public Works Trust Fund Loans and the Local Option Capital Asset Lending (LOCAL) Program when planning to incur debt.

In any proposal to use debt the City shall identify the future operating and maintenance costs associated with the capital improvement to be financed and how those operating and maintenance costs will be paid.

REFUNDING BONDS – Refunding bonds are issued to refinance existing bonds to take advantage of lower interest rates.

The City will use refunding bonds, where appropriate, when restructuring its current outstanding debt. A debt refunding is a refinance of debt typically done to take advantage of lower interest rates. Unless otherwise justified, such as a desire to remove or change a bond covenant, a debt refunding will not be pursued without a sufficient net present value benefit after expenses.

LONG-RANGE FINANCIAL PLAN AND FORECAST

FINANCIAL FORECAST – The City will develop a 5-year Financial Plan and Forecast Model(s) based on these Financial Policies and a best estimate of likely revenues and expenditures. The model is to test the policies against likely surrounding economic conditions. The model is to be used for long-range financial planning, along with Budget adjustment, and is not a replacement for budgeting.

The purpose of the Financial Planning Policy is to present the city's approach to assessing the future financial impacts of changes in economic conditions, City policies and the funding and operation of City services. Adherence to this policy will ensure that the City manages its finances in a prudent and thoughtful manner that maintains the City's long-term financial health, and considers:

Time Horizon: The City's financial planning will look at least six years into the future (current +5). The City may elect to extend its planning horizon further if conditions warrant.

Long Range Financial Plan Content and Assumptions: The Long Range Financial Plan (LRFP) should include the following elements. Other elements may be included as needed:

1. **Economic Condition.** The LRFP should include a discussion of the recent trends in national, state and local economic indicators such as employment totals, unemployment rate and taxable retail sales.
2. **City Service Delivery Context.** The LRFP should include a presentation of any important legislative or statutory changes, City annexations, service level or service changes and any new or revised agreements for regional service delivery.
3. **Revenue.** The revenue section of the LRFP should include a presentation of the trends, key assumptions and projections for the City's major revenues of the following areas:
 - Property Taxes
 - Sales Taxes
 - Trend in City sales tax revenue by industry sector.
 - Trends and projections for new commercial development and related impacts.
 - Utility Taxes
 - Projected utility charges by utility type.
 - Licenses and Permits
 - Intergovernmental Revenues
 - Charges for Goods and Services
 - Fines and Forfeits
 - Other Revenue Options.

EXPENDITURES – The expenditure section of the LRFP should include a presentation of the trends, key assumptions and projections for the City's expenditures. The areas covered by the LRFP's expenditure section should include historical data and projections for the following areas:

- Staffing levels and organizational changes.
- Personnel cost changes to include:
 - Wages: cost of living adjustments, step increases, promotions and market adjustments
 - Wage related benefits including insurance and pensions
- Growth and inflationary assumptions.
- Impacts of any proposed changes to interlocal service agreements and other major contracts.
- Proposed capital investments including impact of the City's proposed Capital Improvement Plan and Equipment Acquisition and Replacement Plan.
- Other significant expenses.
- Fund Balance. The Fund Balance section of the LRFP should include a presentation of the historical trends and projections in total revenues, total expenses, net revenues and ending fund balance as compared to the Fund Balance and Reserve Level policy targets.
- Scenarios. The LRFP should include the results from scenarios that use different assumptions to identify the impact on revenues, expenses, net revenues and ending fund balance.

DEBT – The LRFP should include any projected debt service payments and the relationship of debt service to overall expenses and revenues

KEY INDICATORS – The LRFP should present trends and projections in key financial indicators, such as:

- Revenues and expenses per capita including nominal and inflation adjusted data.
- Staffing levels per 1,000 population: total and by major department.
- Projected annual growth rates of revenues and expenses including personnel costs.

COMPARISONS – The LRFP may include comparisons to other cities and benchmarks, recognizing that the data for comparable cities may reflect differences in service deliver, financial structure and financial policies. Comparative information may include:

Comparative revenues and expenses by major type to include:

- Total revenues and expenses per capita.
- Taxes per capita by tax source.

**FINANCE AND BUDGET POLICY GUIDELINES
APPENDIX QUICK REFERENCE SUMMARY**

This section of the Finance and Budget Policy Guidelines is intended as a quick reference for use by City managers in following City financial guidelines and developing City budgets. This section is to serve as an easy to use quick reference, but is not intended to replace or override the policies themselves.

PROGRAM AND BUDGET PRIORITIES (Page 2)

The City must prioritize its services and, should revenues become constrained, the following services are considered priorities in the following general order:

- Public Life, Health and Safety:
 - police, fire, emergency medical services; building inspections; and traffic control;
 - water, sewer, and storm drainage service and streets infrastructure maintenance.
- Legal Mandates: Accounting/auditing/financial reporting; land-use planning.
- City Facilities and Property: maintenance of park land, buildings, public rights of way, and City equipment; information technology;
- Council and Community goals, both annual and long-range.

ENDING FUND BALANCE, RESERVES, CONTINGENCY SUMMARY (Page 5)

The following is a summary of the foregoing reserves guidelines, intended to be reviewed annually as a part of the Budget process:

- General Fund5-8% of operating revenue
(Exclusive of 1% budgeted within Council Contingency)
- Library.....5-8% of property tax
- Street.....2-3% of expenditures
- P.W. Administration.....2-3% of expenditures
- Community Services2-3% of expenditures
- System Development Charges Fund100% of restricted funds

Other Special:

- Revenue FundsSufficient to meet obligations
- Contingencyto 2-3% of operating revenue
- Debt ServiceSufficient to meet obligations
- General CapitalSufficient to meet obligations
- Enterprise Funds5-8% of operating revenue plus
accumulated long-term needs
- Internal Service2-3% of operating expenditures plus
capital replacement needs
- Fiduciary FundsSufficient to meet obligations

The undesignated General Fund Balance (the balance not tied to a known project) will be maintained at a level to provide the City with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing. The City should not use the undesignated General Fund Balance to finance recurring operating expenditures. This means annual General Fund revenues should be equal to or greater than annual regular operating expenditures.

General Fund revenues will be used for general government, street and parks programs only. General Fund revenues will not be used to subsidize utility or enterprise operations, which will be self-supporting through user rates.

REVENUE POLICIES (Page 6)

SOURCES OF REVENUE – The City will strive to maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any one revenue source and ensure its ability to provide ongoing service.

Restricted revenue shall only be used for the purposes legally permissible and in a fiscally responsible manner. Programs and services funded by restricted revenue will be clearly designated as such.

One-time revenues shall support one-time expenditures.

Intergovernmental assistance shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and whose operation and maintenance costs have been included in operating budget forecasts.

ENTERPRISE FUNDS (WATER/WASTEWATER/STORMWATER) – Enterprise funds will be operated in a manner that maintains a minimum ending fund balance that is not less than 5-8% of total operating expenditure appropriations.

Utilities will be self-supporting through user rates and charges.

Utility user charges for each of the City utilities will be cost of service basis (i.e., set to full support the total direct, indirect, and capital costs) and established so that the operating revenues of each utility are at least equal to its operating expenditures and annual debt service obligations. The user rates of a utility shall be designated so that a portion covers replacement of the utility's facilities.

Fund balances may be used to temporarily offset rate increases, after sufficient funds have been accumulated for identified capital improvement needs or alternative finding secured.

FEES AND CHARGES (Non-Utility) – All fees for licenses, permit, fines, and other miscellaneous charges shall be set to recover the City's expense in providing the attendant service. Average cost methodology may be used. These fees shall be reviewed annually and shared with the Council.

The City Council will establish cost recovery policies for all fees and charges. Such cost recovery policies shall consider the relative public/private benefits from the services being provided and/or the desirability of providing access to services for specialized populations. These policies will specify the percentage of full costs (direct and indirect overhead cost recover) to be recovered through the fees or charges. The level of cost recovery may be adjusted periodically by the City Council to ensure that fees and charges are current, equitable, competitive, etc. and cover the percentage of the costs deemed appropriate.

Staff shall provide for a periodic evaluation of the City's fees and charges to keep the fees and charges in line with Council-established cost recovery policies.

Where the City has authority to set fees and charges, all such fees and charges shall be adjusted annually for inflation based on the change in the Seattle-Tacoma Urban Wage Earners Consumer Price Index for the twelve month period ending June 30, or other applicable index or measure as determined by the City Council.

Where direct beneficiaries of a city program or services can be identified, fees will be established to recover the costs of that service or program. Fees are also to protect tax payers from subsidizing special service users. A fee shall be charged for any service that benefits limited interests within the community, except for human needs type services to persons with limited ability to pay. When hazardous materials are spilled and the Fire District's assistance is required to deal with the situation, the City shall require reimbursement for expenses incurred.

Some services provide some benefit to the greater community. When a greater community benefit is identified, the City may choose to subsidize, either whole or in part, such service.

Rental fees will be established to be comparable to commercial rates, while at the same time recovering full costs of use of the property or facility.

PARKS AND POOL FEES (Page 7)

As a multi-year goal, the Pool division will strive to recover 50% of Pool costs by generating revenues through special programs, fees, charges, donations and/or designated use of City-operated facilities.

Through an aggressive volunteer recruitment program, the Parks shall seek to minimize the subsidy required for partial and minimum fee support programs.

Solicitation of funds through donations, fund raising events, non-traditional sources, and various other modes shall be encouraged by the Parks, Recreation and Tree Advisory Board and other advisory committees. Funds collected for any special purpose shall be earmarked for that purpose.

OVERHEAD INDIRECT COST RECOVERY (Page 8)

Beyond the direct cost-allocations for operating Departments/Funds from Internal Service Funds (Equipment Rental and Replacement, Information Technology and Engineering Services), the City shall also apply charges to Departments/Funds for City-wide overhead indirect cost recovery where allowed (Council, City Manager, City Clerk, City Attorney and Finance), unless determined otherwise by an Overhead Cost Allocation Plan and rate. The City may determine to apply this rate City-wide, or may waive the overhead cost-recovery in all or part if Council determines a general benefit to the taxpayer or utility rate payer.

GENERAL EXPENDITURE AND BUDGET POLICIES (Page 9)

Operating Budget "Pay-As-You-Go" – The City shall attempt to conduct its operations on a pay-as-you-go basis from existing or foreseeable revenue sources. The control of costs will be emphasized. Achieving pay-as-you-go requires the following practices: current operations, maintenance and depreciation costs to be funded with current revenues; direct and indirect costs of services must be fully identified; and sound revenue and expenditure forecasts must be prepared.

The City budget shall balance operation expenditures with operating revenues. The General Fund shall not be balanced with the use of the General Fund balance if to do so would drop the fund balance below 5% of operating revenue.

All equipment replacement and maintenance needs for the next five years will be projected and the projection will be updated each year. A maintenance and replacement schedule based on this projection will be developed and followed.

Replacement of capital outlay items shall be timed at fairly stable intervals so as not to spend excessively in one year and restricted in the next.

The budget should provide sufficient funds for the regular repair and maintenance of all City of Port Townsend capital assets. The budget should not be balanced by deferring these expenditures.

Future maintenance needs for all new capital facilities will be fully costed out.

SPECIAL REVENUE FUNDS OR SPECIAL PURPOSE TAX USES (Page 10)

As Special Revenue Funds or Special Purpose Taxes are established, expenditure expectations and guidelines should also be established consistent with long-term budget and service level sustainability.

Library Special Revenue Fund— As Special Revenue Funds with direct property or other dedicated tax allocations are established, expenditure expectations and guidelines should also be established to foster long-term budget and service level sustainability.

Public Safety Sales Tax Special Purpose Tax—Pursuant to the authorizing R.C.W. and consistent with the voter approved ballot measure, half of the forecasted annual revenue should be for Police Services (NOT LESS THAN 1/3 per R.C.W.) and half for Youth and Community Services programs or related debt services for such program support.

GRANTS MANAGEMENT POLICY (Page 12)

City Policy is to seek and accept grants and other financial assistance consistent with the City's vision and goals. Grant relationships are partnerships where the goals of both the City and grantor must be in alignment. The benefits, costs and long-term implications of the partnership must be considered prior to formal application. The City's Grants Management Policy involves six steps:

1. **SEARCH** – City departments staff and officials are encouraged to actively search out and identify potential grants which may further the City's vision and goals, within the City's financial limitations.
2. **PRE-APPLICATION** – Department Managers and staff shall pursue grants within their purchasing authority within City Purchasing Policies. The City Manager shall be advised of all grant considerations over a \$10,000 total, and a formal Pre-Application Questionnaire may be required for consideration of any grants over \$60,000.
3. **FORMAL APPLICATION** – Formal applications directly by the City, or indirectly by other agencies involving the City, must fall within Departmental Purchasing levels. All grants will seek reimbursement of direct cost departmental and City wide indirect or administrative costs to the maximum extent allowable by the grantor. Grants by other agencies involving the City or by the City involving other grantees must have City Manager, or Council approval beyond the \$60,000 Purchasing levels.
4. **AWARD AND CONTRACT** – Upon formal Notice of Grand Award (NOGA) or informal notification, a written contract must be approved prior to any City commitment, formal or otherwise. All grant contracts must be within the City's Purchasing levels. Any needed budget amendments for grant match not otherwise within general budget authority shall be adopted prior to formal grant acceptance and contract signing.
5. **ACCOUNTING AND REPORTING** – City departments shall coordinate with Finance to assure that grants comply with Federal, State and local requirements for timely reimbursements, monitoring of vendors and subrecipients, as well as City Purchasing Policies.
6. **CLOSE-OUT** – Multi-year grants shall have periodic accounting reviews not less than at the close of each fiscal year. Upon conclusion of each grant, the Department grant manager shall prepare a grant close-out report in coordination with the City's Finance Department. A complete grants management file record shall be maintained per City policy, either in the Department, Finance or Clerks Office.

CITY OF PORT TOWNSEND, WASHINGTON, GENERAL GOVERNMENT DEBT, INTERGOVERNMENTAL DEBT AND INTERFUND LOANS

The City issues long-term debt instruments to finance large capital projects. These debt instruments may include tax-exempt bonds, intergovernmental loan programs and interfund loans. State law limits the amount of debt the City may issue. The following is a summary of the types of debt and their associated debt limits:

General Government Debt

General obligation bonds may be issued through voted or non-voted bonds. Debt capacity is limited to certain percentages of the City's total assessed property value (AV). Voted bonds require a 60% majority vote to pass. The statutory debt limits are as follows:

- General obligation bonds are limited to 2.5% of the City's current AV. Of this 2.5%, non-voted (councilmanic) debt is limited to 1.5% of the City's current AV.
- General obligation *voted bonds* can be issued for Parks and Open Space up to 2.5% of the City's current AV.
- General obligation *voted bonds* can be issued for Utility purposes up to 2.5% of the City's current AV.

The City has non-voted debt, which will have an outstanding balance of \$15,350,000 as of January 1, 2016. Currently the City has three outstanding councilmanic bond issues:

- Series 2008 limited tax general obligation bonds issued to finance road and sidewalk improvements, tourism, infrastructure and waterfront access improvements. *Outstanding balance as of January 1, 2016 - \$7,500,000.*
- Series 2010 limited tax general obligation bonds issued to for sidewalks, utility and street improvements, and Carnegie library retrofit. *Outstanding balance as of January 1, 2016 - \$3,740,000.*
- Series 2012 limited tax general obligation refunding bond issue refunded 1999 bonds and a portion of the 2002, 2003 and 2005 general obligation bonds. The refunding will save the City \$645,221 in interest cost over a 13 year period. *Outstanding balance as of January 1, 2016 - \$4,110,000.*

Principal payments on the outstanding non-voted debt for 2016 are \$635,000, due on December 1, 2016.

In February 2015, 71.37% of the voters of the City of Port Townsend approved a ballot measure to authorize the City to issue up to \$3,600,000 in bonds for the Mountain View Commons energy retrofit and other campus improvements. The total cost of the project is estimated to be \$4,800,000 and the remaining \$1,200,000 will be funded by grants and donations. The bonds were issued in June 2015 in the amount of \$3,385,000, with a net interest cost of 3.06%. The bonds will mature on December 1, 2031. The first payment (interest only) was due on December 1, 2016 in the amount of \$170,364. As this payment covers a portion of 2015, the City General Fund transferred \$42,500 to the

debt service fund in 2015. The remainder of this interest payment is included as an expense in the 2016 General Obligation Debt Service Fund.

The following table reflects the current general obligation non-voted and voted bond debt capacity based on the Jefferson County Assessor's 2015 preliminary assessed values for 2016 taxes; preliminary assessed values increased by approximately 3%, consequently, increasing the City's available debt capacity:

2015 Assessed Valuation (1)	\$ 1,340,249,000
General Purposes - Non-Voted	
Limited Tax (Non-voted) General Obligation Debt Capacity (1.50% of AV)	\$ 20,103,735
Less: Outstanding Limited Tax General Obligation Debt (2)	\$ (15,350,000)
Less: Outstanding Line of Credit Balance (3)	<u>\$ -</u>
Remaining Non-Voted General Obligation Debt Capacity	\$ 4,753,735
Percent of Limited Tax Debt Capacity Remaining	23.65%
General Purposes - Requires Voter Approval	
Unlimited Tax (Voted) General Obligation Debt Capacity (1.00% of AV)	\$ 13,402,490
Less: Outstanding Unlimited Tax General Obligation Debt	\$ (3,325,000)
Less: Outstanding Line of Credit Balance (3)	<u>\$ -</u>
Remaining Voted and Non-Voted General Obligation Debt Capacity	\$ 10,077,490
Percent of Total Debt Capacity Remaining	75.19%
Parks and Open Space Purpose - Requires Voter Approval	
Unlimited Tax (Voted) General Obligation Debt Capacity (2.50% of AV)	\$ 33,506,225
Less: Outstanding Unlimited Tax General Obligation Debt	<u>\$ -</u>
Remaining Voted Debt Capacity for Parks	\$ 33,506,225
Utility Purpose - Requires Voter Approval	
Unlimited Tax (Voted) General Obligation Debt Capacity (2.50% of AV)	\$ 33,506,225
Less: Outstanding Unlimited Tax General Obligation Debt	<u>\$ -</u>
Remaining Voted Debt Capacity for Utility Purpose	\$ 33,506,225
Notes:	
(1) Estimate from County Assessor's Preliminary Valuations 2015 Assessments for 2014 Taxes	
(2) Includes only LTGO Bonds issued through 2015. Other general obligation debts may count against debt capacity. Includes principal payments through 12/31/2015.	
(3) Line of credit for \$1,500,000 authorized by Council on 11/3/14; no current \$ outstanding	

General Obligation Line of Credit

The City Council authorized the City Manager to execute an agreement with Cashmere Valley Bank to provide a line of credit for \$1,500,000 in November, 2014. \$1,200,000 was drawn on the line of credit during 2014 and 2015 to fund cash flow requirements for the energy retrofit and other improvements to City facilities at Mountain View Commons. The line of credit was repaid in July 2015 with the proceeds from the voted general obligation bonds for the Mountain View Commons capital.

The line of credit is available to be used for interim cash flow needs for General Government and Street Capital Projects during 2016, if needed. The 2016 budget does not anticipate a need to draw on this line of credit.

The line of credit was repaid in July 2015. To the extent the line of credit is used to fund cash flow needs for other capital projects, the line of credit will be repaid with grant and loan funds once the City has been reimbursed for those funds.

Intergovernmental Debt

The City has funded utility/public works projects with intergovernmental loans from the Public Works Board (Public Works Trust Fund loans used to fund public work projects) and the State Revolving Fund (Department of Ecology low interest loans for water quality projects). These loans are repaid from utility revenues rather than property tax revenues.

The City is building a new drinking water treatment facility and reservoir with a total estimated cost of approximately \$24 million. Public Works Trust Fund Loans and Drinking Water State Revolving will fund a portion of this project. Additionally, the City has secured funding commitments from two other programs – USDA and Drinking Water State Revolving Fund. Repayment of these loans will come from utility revenues, which include a capital surcharge that is currently being assessed. A utility debt reserve fund has been established to reserve collected surcharge amounts for these future debt payments. At the end of 2016, the debt reserve fund is estimated to have a fund balance of \$1,906,588.

The following table reflects the current outstanding intergovernmental loan balances and projected new debt for 2016 related to the water treatment facility and reservoir projects:

Intergovernmental Debt - Utility Projects

Issue Date	Purpose	Original Issue	Interest Rate	Maturity Date	2014 Debt Outstanding	2015 Debt Outstanding
1998	PWTF Loan CT Pipeline Tri-Area Water Storage Tri-Area Well Upgrades (payoff of \$ 186,718 with sale of Tri-Area Assets)	\$2,172,055	1%	2018	\$178,872	\$134,154
1999	PWTF Loan Gaines St Lift Station San Juan Sewer Trunk Line	\$1,434,365	1%	2019	\$297,974	\$238,379
2001	PWTF Loan Wastewater Treatment Outfall Expansion Trunk Sewer Line Replacement	\$1,153,350	0.50%	2021	\$386,935	\$331,658
2002	PWTF Loan Morgan Hill Water System Improvements	\$1,242,742	0.50%	2022	\$533,615	\$466,913
2002	SRF Loan Wastewater Conveyance Stom and Sewer Separation Gaines St Lift Station Phase 2 Trunk Sewer Replacement	\$856,803	1.50%	2024	\$471,156	\$382,472
2012	PWTF Loan City Lake Repair	\$1,000,000	0.50%	2031	\$894,737	\$842,105
2012	PWTF Loan LT2 Federally Mandated Construction of UV and Chlorination Water Treatment Facility	\$1,896,000	1.50%	2031	\$825,608	\$1,059,396
2013	PWTF Loan 5 MG Reservoir	\$2,104,000	0.50%	2035		\$1,166,667
2013	PWTF Loan LT2	\$5,000,000	0.50%	2035		\$1,458,333
2015	PWTF/DWSRF/USDA; Terms not yet determined					\$16,253,000
	Total				\$3,588,897	\$22,333,077

Interfund Loans

The City had two outstanding interfund loans as of January 1, 2015, which will be paid off in 2015. Details of these two loans are as follows:

Main Street Program – City Council authorized an interfund loan from the Transmission Line Replacement Fund to the General Fund in the amount of \$100,000 for the purpose of startup funding for the Main Street excise tax program. The last payment of that loan was made in 2015.

LT2 Water Project – In May 2013, the City Council authorized up to a million dollar interfund loan from the Transmission Line Replacement Fund to the Water Capital Fund for interim financing for design of the Ultraviolet Water Treatment Project. (Note: The scope of that project has since changed to a membrane filtration system.) This loan was scheduled to be repaid in 2016 but will be paid off in 2015 through transfers from the Water Fund.

The 2015 supplemental budget includes a new interfund loan request, totaling \$500,000. Details of this request are listed below:

Interfund loan for Capital Project Funds from the Transmission Line Replacement Fund - At its meeting in November 2015, the Council Finance and Budget Committee recommended bringing forward a request for an interfund loan from the Transmission Line Replacement Fund for \$500,000 to fund the following projects:

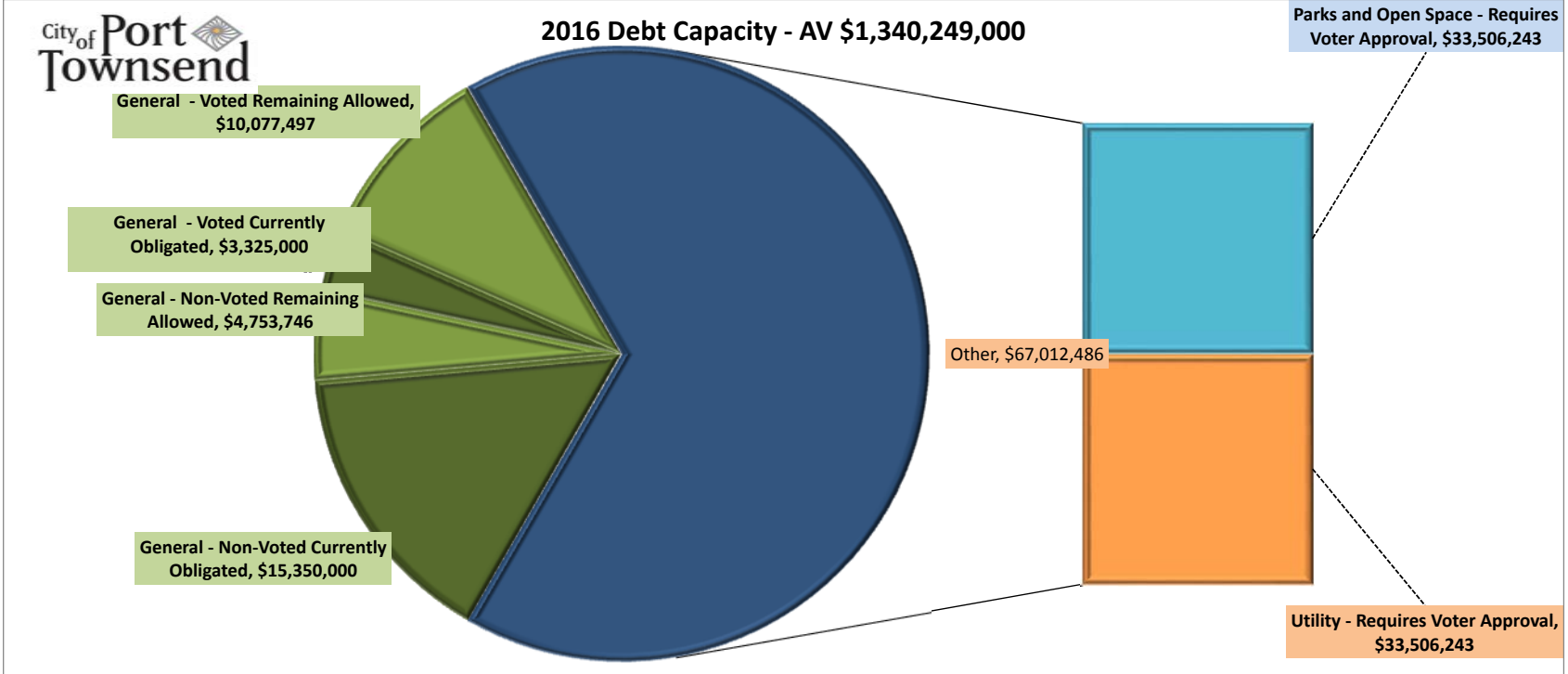
- Landes & Sheridan Sidewalk Projects – The City Council approved additional funding of \$205,000 for these sidewalk projects at its Business Meeting on June 15, 2015. These projects were funded by a combination of TIB grants, federal STP funds, and City Street, REET and Stormwater funds. The total additional funding needed for the two sidewalk projects is \$205,000.
- Honeywell Energy Project – Other City Facilities – The City Council authorized the City Manager to enter into agreements with the Department of Enterprise Services on June 9, 2014. The majority of the funding for this project was through the voted bond measure that was passed in February 2015. The revenue bond provided the funding for the Mountain View boiler and energy improvements but did not fund the improvements for the remainder of the City facilities (Cotton/Pope, Library, City Hall, etc.). The total additional funding needed for the energy project is \$180,000.
- Howard Street – Match Funding – Howard Street is largely funded through TIB grants and WSDOT funds. The grants require that the City provides some matching funds. Additional funding is needed for the City match portion of this project in the amount of \$115,000.

This loan would be made in December, 2015 and would be repaid with a balloon payment no later than January 31, 2019. The loan will be repaid through the refinancing of the 2008 bonds. The refinancing could yield a savings of \$700,000 to \$1,000,000, depending on the rate environment for the municipal bond market and the savings are anticipated to be greater closer to the 2018 call date for the

bonds. The Finance Director and the City Manager will work with the City's bond underwriter and financial advisors to monitor the bond market environment to determine when a refinancing might be beneficial to the City. Additionally, the City may choose to pay down the interfund loan in advance of the balloon payment if REET revenues from real estate transaction sales exceed projections. The City Council approved this interfund loan at its Business Meeting on November 9, 2015.

The 2016 proposed budget includes a new interfund loan request, totaling \$110,000. Details of this request are listed below:

Interfund loan for Stormwater Capital from the Water Fund – This proposed loan will fund the City match for a \$1,200,000 CERB grant for the Howard Street expansion's regional storm water facility. This regional solution is in the design phase and will serve the properties directly adjoining the new portion of Howard Street (currently under construction). If approved, this loan will be initiated in early 2016. Repayment will be made within three years of the date of the loan through either a Utility Local Improvement District (ULID) or storm water surcharge revenue. The City Public Works Director and City Engineer will be developing the regional Stormwater facility plan for review by City Council in early 2016.



CITY OF PORT TOWNSEND, WASHINGTON

CAPITAL IMPROVEMENT PLAN

The six-year Capital Improvement Plan (CIP) includes capital projects for 2016 – 2021. This plan includes capital projects that add new infrastructure to the City and capital improvements for our aging City infrastructure. The most significant planned capital projects included in this plan are:

Mountain View Phase III makes selected repairs and upgrades to facilities on the Mountain View campus. The project builds on the energy retrofit work completed in 2015 and will include limited exterior and interior modifications and refinishing to accommodate tenant activities as well as facility access and parking improvements. The projected cost for 2016 is \$1,200,000 funded by the 2015 voter approved bond for this purpose.

Mountain View CDBG is a sub-element of the overall Mountain View Phase III project that focuses on the specific needs of the Food Bank and Working Image. The work includes interior repairs and improvements as well as a proportional share of common area improvements that benefit the two agencies. The projected cost for 2016 is \$414,000 and is funded by a Community Development Block Grant.

Howard Street Phase II extends Howard Street from Sims Way to Discovery Road and includes, water, sewer and stormwater extensions. This project is largely funded by federal and state transportation grant funds. The project also includes grant funding from CERB for partial funding of the roundabout at Discovery Road and a CERB loan for the stormwater portion of the project. The design began in 2014 and is being completed in 2015. Construction is scheduled to start in early 2016. The projected cost for 2016 is estimated to be \$4,190,000.

CERB Regional Stormwater will provide a regional solution to the stormwater runoff from the Howard Street Extension project and the properties adjacent to Howard Street both north and south of Sims Way. The new system will allow denser development to occur in the commercial district while providing necessary stormwater treatment and detention. The projected cost for 2016 is \$750,000.

Water Treatment Facility involves the construction of a new water filtration plant to treat all of the City's drinking water using membrane filtration technology. This project is required to meet state and federal drinking water requirements. This project is funded by utility revenues, capital surcharge fees, and loans from the state Public Works Trust Fund and state Drinking Water State Revolving Funds. The treatment facility is scheduled to be completed in 2016. The estimated projected cost for 2016 is \$10,300,000.

5 Million Gallon Reservoir project will replace the City's aging 5 million gallon storage reservoir with a new reservoir that is designed to meet current seismic standards. The reservoir is funded by the same sources as the Water Treatment Facility project. This project is scheduled to be completed in 2016. The projected cost for 2016 is \$7,150,000.

Other Projects that have been identified in the Capital Improvement Plan as capital improvements that need to be addressed over a six year period include:

- Discovery Road - Sheridan to Howard \$ 7,678,000
- Sims Way Improvements \$ 5,750,000
- WWTF Outfall Replacement \$ 4,850,000
- South West Sewer Pump Station \$ 4,330,000
- Washington Street Improvements \$ 2,350,000
- General Water System Improvements \$ 920,000
- Sewer Collection System Improvements \$ 600,000
- Sims (Logan to Hancock) Crossing \$ 520,000
- Big Quilcene Diversion Repair \$ 500,000
- Sidewalk Projects – ADA \$ 500,000
- Gaines Street Pump Station \$ 465,000
- Cliff Street Sewer \$ 425,000
- Infiltration/Inflow Removal \$ 240,000
- Wastewater Master Plan \$ 130,000
- Stormwater Master Plan \$ 40,000
- Sheridan Street sidewalks \$ 10,000

The projects listed above and other smaller projects that are included in the 6-year Capital Improvement Plan are still in the initial review stage. As design and construction details are developed, costs will be updated and these projects will be prioritized based on the greatest need and available funding. The majority of these projects do not have a funding source at this time but have been identified as City priorities.

Capital Improvement Plan 2016 - 2020

General Government

* This plan shows the 6-year plan for capital projects.

Priority	Project	2016		2017	2018	2019	2020	2021	6-Year Total			
		Preliminary	Adopted									
1	0095 Mountain View Phase III Voted Bond	Funding Sources										
		Voted Bond	1,200,000							1,200,000		
		Total	1,200,000		-	-	-			1,200,000		
		Expenditures										
		Design/Construction	1,100,000							1,100,000		
		Project Management	100,000							100,000		
		Total	1,200,000		-	-	-			1,200,000		
		<hr/>										
		2	Mountain View CDBG	Funding Sources								
				CDBG	414,000							414,000
Total	414,000			-	-	-	-	-	-	414,000		
Expenditures												
Design/Construction	414,000									414,000		
Project Management										-		
Total	414,000			-	-	-	-			414,000		
<hr/>												
3	Library			Funding Sources								
												-
		Total	-		-	-	-			-		
		Expenditures										
		Design/Construction								-		
		Project Management								-		
		Total	-		-	-	-			-		
		<hr/>										
		<hr/>										

Capital Improvement Plan 2016 - 2020

Street

* This plan shows the 6-year plan for capital projects.

Priority	Project	2016		2017	2018	2019	2020	2021	6-Year Total
		Preliminary	Adopted						
1	1058 Howard Street Phase II								
	Opening of Howard Street from Sims Way to Discovery Road and includes water, sewer and stormwater utility extensions								
	Funding Sources								
	ROW Proceeds	20,000							20,000
	WSDOT - STP funds	800,000							800,000
	TIB	1,900,000							1,900,000
	DOC (CERB)	300,000							300,000
	REET2	50,000							50,000
	Street Transfers In								-
	Total	3,070,000		-	-	-	-		3,070,000
	Expenditures								
	Right of Way	20,000							20,000
	Design/Construction	2,850,000							2,850,000
	Project Management	200,000							200,000
	Total	3,070,000		-	-	-	-		3,070,000
2	1102 Sims Logan to Hancock - Crossing								
	Construction of a new sidewalk								
	Funding Sources								
	WSDOT	95,000							95,000
	REET	25,000							
	Unsecured Construction Funds				400,000				400,000
	Total	120,000		-	400,000	-			520,000
	Expenditures								
	Design	100,000							100,000
	Construction				400,000				400,000
	Project Management	20,000							20,000
	Total	120,000		-	400,000	-			520,000

Capital Improvement Plan 2016 - 2020

Street

Priority	Project	2016		2017	2018	2019	2020	2021	6-Year Total
		Preliminary	Adopted						
3	1135 Sheridan Street - 14th to 19th								
	Construction of sidewalks on both sides of Sheridan Street from 14th Street to 19th Street								
	Funding Sources								-
	SRTS								-
	WSDOT - STP funds								-
	REET2	10,000							10,000
	Other Unsecured Funds								-
	Total	10,000		-	-	-			10,000
	Expenditures								-
	Design/Construction								-
	Project Management	10,000							10,000
	Total	10,000							10,000
4	Discovery Road I								
	Sheridan to Howard Street								
	Funding Sources								-
	Unsecured Grant					6,250,000			6,250,000
	Other Unsecured Funds					1,428,000			1,428,000
	Total	-		-	-	7,678,000			7,678,000
	Expenditures								-
	ROW					200,000			200,000
	Design					840,000			840,000
	Construction					6,638,000			6,638,000
	Total	-		-	-	7,678,000	-	-	7,678,000

Capital Improvement Plan 2016 - 2020

Street

Priority	Project	2016		2017	2018	2019	2020	2021	6-Year Total
		Preliminary	Adopted						
5	Washington Street								
	Downtown Streetscape								
	Funding Sources								-
	Unsecured Funds					350,000	2,000,000		2,350,000
	Total	-		-	-	350,000	2,000,000		2,350,000
	Expenditures								-
	Design					350,000			350,000
Construction						2,000,000		2,000,000	
Total		-		-	-	350,000	2,000,000		2,350,000
6	Sims Way Improvements II								
	Funding Sources								-
	WSDOT - Unsecured						600,000	4,000,000	4,600,000
	Other Unsecured Funds						150,000	1,000,000	1,150,000
	Total	-		-	-	-	750,000	5,000,000	5,750,000
	Expenditures								-
	Design						750,000		750,000
Construction							5,000,000	5,000,000	
Total		-		-	-	-	750,000	5,000,000	5,750,000
7	Sidewalk Project - ADA								
	Funding Sources								
	Unsecured			100,000	100,000	100,000	100,000	100,000	
	Total	-		100,000	100,000	100,000	100,000	100,000	500,000
	Expenditures								-
	Construction			100,000	100,000	100,000	100,000	100,000	
Project Management									
Total		-	100,000	100,000	100,000	100,000	100,000	100,000	500,000

Capital Improvement Plan 2016 - 2020

Water

* This plan shows the 6-year plan for capital projects.

Priority	Project	2016		2017	2018	2019	2020	2021	6-Year Total		
		Preliminary	Adopted								
1	6161 LT2 Filtration Treatment Facility Required Federal Mandate										
		Funding Sources									
			PWTF	6,000,000							6,000,000
			DWSRF	4,300,000	1,000,000						5,300,000
			Internal Loan								-
			Operating Transfer								-
			Total	10,300,000	1,000,000	-	-	-	-	-	11,300,000
		Expenditures									
			Design/Construction	10,000,000	1,000,000						11,000,000
			Project Management	300,000							300,000
			Total	10,300,000	1,000,000	-	-	-	-	-	11,300,000
2	6017 5-MG Reservoir Infrastructure Condition Mandate										
		Funding Sources									
			PWTF 4	2,000,000							2,000,000
			DWSRF	5,100,000							5,100,000
			Revenue Bond								-
			Capital Surcharge								-
			Operating Transfer	50,000							50,000
			Total	7,150,000	-	-	-	-	-	-	7,150,000
		Expenditures									
			Design/Construction	7,000,000							7,000,000
			Project Management	150,000							150,000
	Total	7,150,000	-	-	-	-	-	-	7,150,000		

Capital Improvement Plan 2016 - 2020

Water

Priority	Project	2016		2017	2018	2019	2020	2021	6-Year Total
		Preliminary	Adopted						
3	6028 Howard Street Water								-
	Contributes to Economic Development								
	Funding Sources								-
	Water SDC	700,000							700,000
									-
	Expenditures								-
	Design/Construction	650,000							650,000
	Project Management	50,000							50,000
									-
	Total	700,000		-	-	-			700,000
4	Big Quil Diversion								-
	Funding Sources								-
	OGWS	200,000		300,000					500,000
	Total	200,000		300,000	-	-		-	500,000
	Expenditures								-
	Design/Construction	170,000							170,000
	Project Management	30,000							30,000
	Construction			300,000					300,000
	Total	200,000		300,000	-	-		-	500,000

Capital Improvement Plan 2016 - 2020

Water

Priority	Project	2016	2016	2017	2018	2019	2020	2021	6-Year Total
		Preliminary	Adopted						
5	Snow Creek OGWS Repairs								
	Funding Sources								-
	OGWS	70,000							70,000
	Total	70,000		-	-	-	-	-	70,000
	Expenditures								-
	Design/Construction	70,000							70,000
	Project Management								-
	Total	70,000		-	-	-	-	-	70,000
Ongoing	6000 Water General								
	Funding Sources								
	Water Capital Surcharge	140,000		160,000	160,000	160,000	160,000	160,000	940,000
	Total	140,000		160,000	160,000	160,000	160,000	160,000	940,000
	Expenditures								-
	Design/Construction	100,000		140,000	140,000	140,000	140,000	140,000	800,000
	Project Management	20,000		20,000	20,000	20,000	20,000	20,000	120,000
	Total	120,000		160,000	160,000	160,000	160,000	160,000	920,000

Capital Improvement Plan 2016 - 2020

Sewer

* This plan shows the 6-year plan for capital projects.

Priority	Project	2016		2017	2018	2019	2020	2021	6-Year Total	
		Preliminary	Adopted							
1	7038 Howard Street Contributes to Economic Development									-
		Funding Sources								-
		Sewer SDC	500,000							500,000
		Total	500,000		-	-	-	-	-	500,000
		Expenditures								-
		Design/Construction	450,000							450,000
		Project Management	50,000							50,000
Total	500,000		-	-	-	-	-	500,000		
2	7001 Collection System Improvements	Funding Sources								
		Sewer Capital Surcharge	140,000		150,000	150,000	150,000	150,000		740,000
		Total	140,000		150,000	150,000	150,000	150,000	-	740,000
		Expenditures								-
		Design/Construction	100,000		100,000	100,000	100,000	100,000		500,000
		Project Management	20,000		20,000	20,000	20,000	20,000		100,000
		Total	120,000		120,000	120,000	120,000	120,000	-	600,000
3	7018 South West Sewer Pump Station Contributes to Economic Development	Funding Sources								
		Unsecured - Loans, Grants, LID					3,970,000			3,970,000
		Sewer SDC					360,000			360,000
		Total	-		-	-	4,330,000	-	-	4,330,000
		Expenditures								-
		Design/Construction					4,000,000			4,000,000
		Project Management					330,000			330,000
Total	-		-	-	4,330,000	-	-	4,330,000		

Capital Improvement Plan 2016 - 2020

Sewer

Priority	Project	2016	2016	2017	2018	2019	2020	2021	6-Year Total
		Preliminary	Adopted						
7	7014 Infiltration/Inflow Removal								-
	Desirable Investment in System								-
	Funding Sources								-
	Unfunded						260,000		260,000
	Total	-		-	-	-	260,000	-	260,000
	Expenditures								-
	Design/Construction						200,000		200,000
	Project Management						40,000		40,000
	Total	-		-	-	-	240,000	-	240,000
8	7004 Wastewater Master Plan/WWTP								-
	Funding Sources								-
	Capital Surcharge							130,000	130,000
	Total	-		-	-	-	-	130,000	130,000
	Expenditures								-
	Design/Construction							100,000	100,000
	Project Management							30,000	30,000
	Total	-		-	-	-	-	130,000	130,000

Capital Improvement Plan 2016 - 2020

Storm

* This plan shows the 6-year plan for capital projects.

Priority	Project	2016		2017	2018	2019	2020	2021	6-Year Total
		Preliminary	Adopted						
1	8001 Stormwater Master Plan								
	Critical Planning document								
	Funding Sources								
	Stormwater fund	40,000							40,000
	Total	40,000		-	-	-			40,000
	Expenditures								-
	Plan Preparation	20,000							20,000
	Project Management	20,000							20,000
	Total	40,000		-	-	-			40,000
2	8038 Howard Street								
	Funding Sources								
	CERB Loan	50,000							
	Stormwater fund	500,000							500,000
	Total	550,000		-	-	-			550,000
	Expenditures								-
	Design/Construction	500,000							500,000
	Project Management	50,000							50,000
	Total	550,000		-	-	-			550,000
3	8028 CERB Regional Storm								
	Funding Sources								
	CERB Loan	700,000							
	Stormwater fund	50,000							50,000
	Total	750,000		-	-	-			750,000
	Expenditures								-
	Design/Construction	700,000							700,000
	Project Management	50,000							50,000
	Total	750,000		-	-	-			750,000

Capital Improvement Plan 2016 - 2020

Storm

Priority	Project	2016	2016	2017	2018	2019	2020	2021	6-Year Total
		Preliminary	Adopted						

Capital Improvement Plan 2016 - 2020

* This plan shows the 6-year plan for capital projects.

	2016	2017	2018	2019	2020	2021	6-Year Total
General Government							
Funding Sources							
REET Transfer							-
CDBG	414,000	-	-	-	-	-	414,000
Voted Bond	1,200,000	-	-	-	-	-	1,200,000
Total	1,614,000	-	-	-	-	-	1,614,000
Expenditures							
Design/Construction	1,514,000	-	-	-	-	-	1,514,000
Project Management	100,000	-	-	-	-	-	100,000
Total	1,614,000	-	-	-	-	-	1,614,000
Street							
Funding Sources							
Street Transfer	-	-	-	-	-	-	-
REET	85,000	-	-	-	-	-	85,000
ROW Proceeds	20,000	-	-	-	-	-	20,000
WSDOT - STP funds	895,000	100,000	100,000	100,000	700,000	4,100,000	5,995,000
DOC	300,000	-	-	-	-	-	300,000
TIB	1,900,000	-	-	6,250,000	-	-	8,150,000
Other Unsecured Funding	-	-	400,000	1,778,000	2,150,000	1,000,000	5,328,000
Total	3,200,000	100,000	500,000	8,128,000	2,850,000	5,100,000	19,878,000
Expenditures							
Right of Way	20,000	-	-	200,000	-	-	220,000
Design/Construction	2,950,000	-	-	7,828,000	2,750,000	5,000,000	18,528,000
Construction	-	100,000	500,000	100,000	100,000	100,000	900,000
Project Management	230,000	-	-	-	-	-	230,000
Total	3,200,000	100,000	500,000	8,128,000	2,850,000	5,100,000	19,878,000
Water							
Funding Sources							
Capital Surcharge	140,000	160,000	160,000	160,000	160,000	160,000	940,000
PWTF	8,000,000	-	-	-	-	-	8,000,000
DWSRF	9,400,000	1,000,000	-	-	-	-	10,400,000
Water Transfer Fund	50,000	-	-	-	-	-	50,000
OGWS	270,000	300,000	-	-	-	-	570,000
Water Transfer Fund SDC	700,000	-	-	-	-	-	700,000
Revenue Bond	-	-	-	-	-	-	-
Total	18,560,000	1,460,000	160,000	160,000	160,000	160,000	20,660,000
Expenditures							
Design/Construction	17,990,000	1,140,000	140,000	140,000	140,000	140,000	19,690,000
Construction	-	300,000	-	-	-	-	300,000
Project Management	550,000	20,000	20,000	20,000	20,000	20,000	650,000
Total	18,540,000	1,460,000	160,000	160,000	160,000	160,000	20,640,000
Sewer							
Funding Sources							
Capital Surcharge	140,000	150,000	150,000	150,000	170,000	250,000	1,010,000
Sewer Transfer SDC	500,000	-	-	360,000	-	-	860,000
Unsecured Funds	-	-	-	3,970,000	1,400,000	4,050,000	9,420,000
LID	-	-	-	-	-	285,000	285,000
Total	640,000	150,000	150,000	4,480,000	1,570,000	4,585,000	11,575,000
Expenditures							
Design/Construction	550,000	400,000	500,000	4,200,000	680,000	470,000	6,800,000
Construction	-	-	-	-	3,700,000	-	3,700,000
Project Management	70,000	20,000	20,000	350,000	515,000	65,000	1,040,000
Total	620,000	420,000	520,000	4,550,000	4,895,000	535,000	11,540,000
Storm							
Funding Sources							
DOC (CERB)	750,000	-	-	-	-	-	750,000
Storm Fund	590,000	-	-	-	-	-	590,000
Total	1,340,000	-	-	-	-	-	1,340,000
Expenditures							
Design/Construction	1,220,000	-	-	-	-	-	1,220,000
Project Management	120,000	-	-	-	-	-	120,000
Total	1,340,000	-	-	-	-	-	1,340,000

Six Year Transportation Improvement Program (2016 - 2021)

Agency: Port Townsend

Co. No.: 16

City No.: 1005

County Name

Jefferson County

MPO/RTPO:

NON/PEN

Functional Class	Priority Number	Project	Project Length	Fund Source Information								Expenditure Schedule						Environment Type	RW Required	
				Phase	Phase Start Year	Funding Status	Federal Fund Code	Federal Funds	State Fund Code	State Funds	Local Funds	1st	2nd	3rd	4th	5th	6th			
16	1	<i>Howard Street Extension I</i> from: Sims Way SR 20 to: Discovery Rd New street extension; intersection improvement at Discovery Road; sidewalks; drainage; bike lanes; stormwater	0.44	CN	2015	S	STP	400,000	TIB	1,500,000	1,300,000	3,200,000						CE	Y	
16	2	<i>Discovery Road I</i> from: Howard Street to: Sheridan Street Rebuild roadway, sidewalks, drainage, shoulder improvements, bike lanes	0.74	PE CN	2018 2019	P P			OTHER OTHER	770,000 7,580,000				770,000		7,580,000		CE	N	
14	3	<i>Washington Street</i> from: Monroe Street to: Taylor Street Streetscape improvements; new curb, gutter, pavement, sidewalk repair and replacement	0.30	PE CN	2018 2019	P P					350,000 2,000,000				350,000		2,000,000	CE	N	
14	4	<i>Sims Way Improvements III</i> from: Sheridan Street to: SR 20 Ferry Terminal Turn lanes, shoulder improvements, intersection improvements, bike lanes, transit pullouts, sidewalks, mitigation of ferry traffic impacts	1.60	PE CN	2017 2018	P P			WSDOT WSDOT	600,000 6,000,000				600,000		6,000,000		CE	N	
14	5	<i>Sims Way Improvements II</i> from: Logan Street to: Sheridan Street Intersection improvements; shoulder improvements; drainage; transit pullouts; sidewalks; pedestrian crossings; stormwater treatment	0.20	PE CN	2018 2019	P P			WSDOT WSDOT	600,000 5,000,000					600,000		5,000,000	CE	N	
14	6	<i>Sims Way (SR 20) Intersection Improvements</i> from: Kearney Street to: Washington Street Intersection improvements	0.10	ALL	2020	P					2,000,000						2,000,000	CE	N	
14	7	<i>Water Street Streetscape - Phase III</i> from: Madison Street to: SR 20 Ferry Terminal Streetscape improvements and underground utilities	0.34	ALL	2018	P					4,000,000				4,000,000			CE	N	
16	8	<i>Discovery Road II</i> from: City Limits to: Howard Street Rebuild roadway, bike lanes, sidewalks, pathway, transit pullouts, drainage, intersection improvements	0.74	PE CN	2020 2020	P P			OTHER OTHER	300,000 2,200,000	200,000 300,000					500,000		2,500,000	CE	N

16	9	San Juan Improvements II from: Lopez & San Juan to: 49th & Jackman Grind and install new road surface. Replace utility lines. Sidewalk on one side only.	0.75	ALL	2020	P			1,700,000		1,700,000	CE	N
16	10	Hastings Avenue Improvements from: Discovery Road to: City Limits Shoulder widening, bike lanes, pavement overlay, drainage improvements	1.60	ALL	2020	P			3,725,000		3,725,000	CE	N
16	11	Lawrence Street Improvements from: Kearney Street to: Harrison Street Grind, base upgrade, repave, sidewalks, shoulder improvements	0.50	ALL	2020	P			1,000,000		1,000,000	CE	N
16	12	Jackson / Walnut Improvements from: Reed Street to: W Street Shoulder improvements, overlay, drainage improvements, sidewalks	0.45	ALL	2020	P			500,000		500,000	CE	N
16	13	Howard Street / Rainier Street Extension II from: Discovery Road to: 20th Street New street extension	0.60	PE CN	2019 2020	P P	OTHER OTHER	200,000 2,000,000	500,000 4,000,000	700,000	6,000,000	CE	N
14	14	Mill Road Intersection from: SR 20 to: Discovery Road Intersection improvements	0.00	ALL	2020	P	WSDOT	10,000,000			10,000,000	CE	Y
16	15	Admiralty Avenue Improvements from: San Juan Avenue to: Fort Worden State Park Shoulder improvements, sidewalk, bike lanes, drainage	0.17	ALL	2020	P			700,000		700,000	CE	N
16	16	Monroe Street Improvements from: Washington Street to: Lawrence Street Address road settlement, re-do subgrade, repave	0.22	ALL	2020	P			1,000,000		1,000,000	CE	N
16	17	McPherson Street Improvements from: Sims Way SR 20 to: Discovery Road Add sidewalks, bike lanes	0.57	ALL	2020	P			1,780,000		1,780,000	CE	N
16	18	Blaine Street Improvements from: Walker Street to: Tyler Street Sidewalk, shoulder improvements, drainage, curb and gutter	0.50	ALL	2020	P			500,000		500,000	CE	N
16	19	Walker Street Improvements III from: Washington St to: Lawrence St Sidewalks, drainage, repave	0.10	ALL	2020	P			500,000		500,000	CE	N

00	20	Non-Motorized Multi Modal Loop Trail from: Kearney Street to: Fort Worden State Park East portion of trail as identified in Non-Motorized Transportation Plan	1.94	ALL	2020	P	STP (E)	150,000	OTHER	150,000	200,000	500,000	CE	N
19	21	10th Street from: SR 20 to: Sheridan Sidewalks, bike lanes, drainage, shoulders	0.33	ALL	2020	P					600,000	600,000	CE	N
17	22	9th Street from: McPherson to: Sheridan Sidewalks, bike lanes	0.40	ALL	2020	P					700,000	700,000	CE	N
16	23	Cherry / Redwood Improvements from: F Street to: W Street Shoulder improvements, overlay, drainage improvements	0.80	ALL	2020	P					1,000,000	1,000,000	CE	N
16	24	Discovery Road Improvements III from: Hastings Avenue to: 19th Street Rebuild roadway, shoulder improvements, bike lanes, sidewalks, drainage, intersection improvements	0.70	PE CN	2020 2020	P P		TIB OTHER	350,000 1,600,000		50,000	400,000 1,600,000	CE	N
16	25	49th Street / Cook Ave Improvements from: Jackman Avenue to: City Limits Shoulder widening, drainage improvements, pavement overlay, bike and pedestrian accommodations	2.00	ALL	2020	P					1,200,000	1,200,000	CE	N
16	26	W Street Improvements from: Walnut Street to: Admiralty Avenue Shoulder widening, overlay, drainage improvements, sidewalks	0.70	ALL	2020	P					800,000	800,000	CE	N
16	27	Lawrence from: Monroe to: Harrison Road rebuild		ALL	2020	P					500,000	500,000	CE	N
16	28	Washington from: Harrison to: Pierce Road rebuild		ALL	2020	P					500,000	500,000	CE	N
16	29	Monroe from: Roosevelt to: Reed Road rebuild		ALL	2020	P					500,000	500,000	CE	N

CITY OF PORT TOWNSEND, WASHINGTON

STAFFING AND COMPENSATION

The City of Port Townsend employs over 100 individuals. City employees are made up of four groups:

- General Government Bargaining Unit - employees who are members of the Local Union No. 589 of the International Brotherhood of Teamsters
- Police Department Bargaining Unit - employees who are members of the Local Union No. 589 of the International Brotherhood of Teamsters
- Non-represented management, library and “confidential” employees who do not belong to any bargaining group
- Part-time and seasonal employees

Compensation and benefits for the two Teamsters bargaining units are negotiated and certain wage changes, pay scales and benefit packages are administered based on the contractual agreements.

2016 Budget Assumptions for General Government Agreement

The General Government Agreement covers Public Works, Development Services, Finance and Police Administration employees. The General Government Agreement with the Teamsters outlines the pay scales, seniority rates and annual inflationary adjustments to salaries for this group of employees. The proposed 2016 budget was prepared by reviewing each employee's position and seniority as compared to the wage charts. The cost of living adjustments are tied to 100% of the change in the Consumer Price Index for Seattle-Tacoma-Bremerton (CPI-U) from June to June of the previous year. For 2016, this increase is 1.6%. Full time employees receive a full benefit package that includes health, life, dental and retirement benefits. Employees contribute 10% of the total cost of these benefit costs for themselves and any covered dependents.

The General Government Agreement expires December 31, 2015. A new agreement is currently being negotiated but will not be completed and approved prior to the adoption of the 2016 budget.

2016 Budget Assumptions for Police Agreement

The Police Agreement with the Teamsters also outlines the pay scales, seniority rates and inflationary adjustments to salaries for police officers and sergeants. The agreement with the Police bargaining unit renewed January 1, 2015, for a three-year term. For 2016, the cost of living adjustments are tied to 100% of the change in the Consumer Price Index for Seattle-Tacoma-Bremerton (CPI-U) from June to June of the previous year, or a minimum of 2%, whichever is greater, not to exceed 4%. The 2016 cost of living adjustment is 2%. Full-time employees receive a full benefit package that includes health, life, dental and retirement benefits. Employees contribute 10% of the total cost of these benefit costs for themselves and any covered dependents.

2016 Budget Assumptions for Non-represented employees

The non-represented employee group is made up of management and professional level staff, library staff, and confidential and administrative staff. This group has no formal contractual agreement and benefit and wage increases have historically been dictated by performance and availability of budget dollars. From 2010 to 2013, this group of employees had no wage increases. Full time employees receive a full benefit package that includes health, life, dental and retirement benefits. Employees contribute 15% of the total cost of these benefits for themselves and any covered dependents. In 2015, after extensive research and review, a classification scale and compensation policy for non-represented employees was approved by the City Council to formalize wages and establish a predictable compensation system.

The 2016 budget includes a cost of living adjustment for non-represented employees of 1.6% to provide equity with bargaining unit employees.

A compensation policy that addresses wage scales and pay adjustments for non-represented employees was adopted in October 2015. A copy of this policy is included in Appendix A of this section.

City Council Strategic Plan – Recruiting Staff, Succession Planning and Best Practices

One of the objectives in the Council's three-year strategic plan is to foster a healthy City organization through investing in leadership development and training and adopting and implementing best practices. In 2015, the emphasis was geared toward completing the non-bargaining employee classification range and policy, continuing recruitment for vacant positions, and implementing best practices. With the recognition that many senior staff positions were due to become vacant due to retirements and resignations, several key hires were made in 2014. In 2015, emphasis has been placed on developing and implementing systems that will lead to recruitment, training, and staff development.

Recruitment and hiring continued to be a priority in 2015. Positions that have been filled or are in progress include Planning Director, Library Director, Aquatics Program Coordinator, Library Associate, Library Assistant, Civil Engineer, Operations Manager, Public Works Inspector, Fleet and Facilities Crew Chief, Prosecuting Attorney, Deputy Clerk/Legal Assistant, Project and Construction Manager, and ongoing Pool and Police positions. Civil Service tests to establish Police Officer hiring lists were ongoing, with three officers hired as of November.

Other key goals for Human Resources that were partially or fully accomplished in 2015 and which reflect succession planning and best practices goals included:

- Completion of non-bargaining employee salary and compensation study and policy;
- Negotiation of General Government contract including review of job descriptions, benefits and classifications for bargaining unit employees;
- Standardization of City job descriptions and review for accuracy (ongoing);

- Establishment of new employee orientation process;
- Identify and provide mandatory trainings and staff development trainings for employees (including development of a tracking system within the current software program);
- Training sessions with managers to discuss personnel policies, bargaining unit agreements and management practices;
- Development of a city-wide performance evaluation assessment (ongoing).

CITY OF PORT TOWNSEND				
EMPLOYEE POSITION CLASSIFICATION SALARY SCHEDULE				
BUDGET 2016				
Elected Officials				
Classification	Minimum	Maximum	Positions	
Mayor	\$ 9,000.00	\$ 9,000.00	1.0	
Councilmembers	\$ 6,000.00	\$ 6,000.00	6.0	
Non Represented Employees				
Classification	Minimum	Maximum	FTE	TOTAL FTE
City Manager	\$ 119,177.00	\$ 145,084.00	1.0	
City Attorney	\$ 103,632.00	\$ 124,358.00	1.0	
Prosecuting Attorney	\$ 72,136.00	\$ 88,697.00	1.0	
Police Chief	\$ 95,860.00	\$ 121,768.00	1.0	
Deputy Police Chief	\$ 88,087.00	\$ 93,269.00	-	
Planning Director	\$ 93,269.00	\$ 113,995.00	1.0	
Parks and Facilities Manager	\$ 67,361.00	\$ 93,269.00	1.0	
Senior Planner	\$ 64,916.00	\$ 82,978.00	2.0	
Finance & Administrative Services Director	\$ 93,268.00	\$ 119,177.00	1.0	
Finance Manager	\$ 67,360.00	\$ 90,160.00	1.0	
Human Resource Manager	\$ 74,615.00	\$ 93,268.00	0.8	
Payroll and Benefits Administrator	\$ 50,824.00	\$ 67,275.00	1.0	
City Clerk	\$ 62,179.00	\$ 87,051.00	1.0	
Deputy City Clerk/Legal Assistant	\$ 50,824.00	\$ 67,275.00	3.6	
Public Works Director	\$ 93,269.00	\$ 119,177.00	1.0	
Public Works Operations Manager	\$ 71,247.00	\$ 85,496.00	3.0	
City Engineer	\$ 82,905.00	\$ 101,041.00	1.0	
Assistant City Engineer	\$ 75,133.00	\$ 93,269.00	1.0	
Civil/Project Engineer (temporary)		\$ 86,976.00	1.0	
Civil Engineer (EIT)	\$ 53,166.00	\$ 68,719.00	1.0	
Library Director	\$ 75,133.00	\$ 93,269.00	1.0	
Library Manager	\$ 56,889.00	\$ 66,970.00	2.0	
Library Associate	\$ 17.98	\$ 21.19	3.3	
Library Assistant	\$ 13.56	\$ 15.98	1.6	
Library Substitute		\$ 13.56	0.5	
Library Page	\$ 9.81	\$ 11.86	1.3	
Total				34.1
Union/Represented Employees				
Classification	Minimum	Maximum	FTE	TOTAL FTE
Aquatics Program Lead Operator	\$ 20.62	\$ 23.34	1.0	
Aquatics Program Asst. Lead Operator	\$ 16.01	\$ 20.03	1.0	
Water Safety Instr	\$ 11.38	\$ 12.74	1.6	
Lifeguard	\$ 9.81	\$ 10.98	3.3	
Maintenance Worker	\$ 19.71	\$ 22.31	9.0	
Operator	\$ 24.62	\$ 27.74	9.0	
Lead Operator	\$ 26.37	\$ 29.83	7.0	
Crew Chief	\$ 28.34	\$ 32.05	2.0	
Mechanic	\$ 25.18	\$ 28.49	-	
Administrative Assistant I	\$ 17.13	\$ 19.40	-	
Administrative Assistant II	\$ 19.57	\$ 22.15	5.4	
Administrative Assistant III	\$ 22.19	\$ 22.14	2.0	
Administrative Specialist	\$ 25.92	\$ 29.32	4.0	
Technical Specialist	\$ 27.15	\$ 30.71	3.2	
Technical Assistant	\$ 27.81	\$ 31.48	1.0	
Senior Technical Specialist	\$ 34.71	\$ 39.27	2.0	
Police Officers	\$ 27.33	\$ 30.93	11.0	
Police Sergeant	\$ 32.25	\$ 36.50	3.0	
Police Reserves	\$ 15.24	\$ 30.93	1.0	
Seasonal		\$ 12.19	0.3	
Total				66.9
TOTAL CITY FTES (Excluding Elected Officials)				100.9

APPENDIX A



Policy: Compensation Policy - Non-Represented Staff
Department: Administrative Services/HR

The City's standard practice for establishing non-represented staff compensation should be fair, reasonable, transparent, and based on comparable regional public salaries.

Compensation should be based on the position requirements, the complexity of the job reflected in the composition of the organization and community, the leadership requirements, labor market conditions, cost of living in the community and the organization's ability to pay.

The City Manager will design and implement the methodology for setting compensation for non-represented staff. Compensation benchmarks will be established based on comparable local government agencies. Either contracted or in-house experts may be used as necessary to provide the information required to establish fair and reasonable compensation levels. Final decisions on compensation and benefits are made by the City Council in a public meeting.

Compensation Setting Criteria

1. Determine the requirements of the job and the experience needed to successfully perform the job duties.
2. Examine market conditions to learn what comparable public employees earn. Gather information using pre-determined comparable benchmark local government agencies.
3. Determine the services provided by the City along with the nature of the current issues in the city and in the community, and compare with the necessary expertise and proven ability to resolve the issues.
4. Identify the City's current financial position, ability to pay, and the existing policies toward compensation relative to market conditions.
5. Weigh factors such as the individual's credentials, experience and expertise when setting salary.
6. Consider special circumstances such as difficult recruitment markets and particularly challenging needs of the city.

Compensation Changes

1. Benefits and salary increases should be reasonably comparable to those in the regional market and generally consistent with other employees.
2. Increases should be contingent on periodic review of employee's additional credentials, expertise, and years of service as well as the overall financial

- position of the City. Criteria for periodic step increases will be pre-determined.
3. Individuals should receive a single salary that recognizes all duties and responsibilities assigned rather than different salaries for different assignments.

General Compensation Guidelines

1. Benchmark agencies should be determined using set criteria such as:
 - Close geographic proximity
 - Similarity with regard to the nature of the services provided
 - Similarity in employer size/population size
 - Similarity in socio-economic makeup of the population
 - Other similar employers in the immediate area
2. The City will develop appropriate compensation levels that are in line with their benchmark agencies and labor market
3. When considering any salary or benefit changes, the immediate and anticipated long-term financial resources of the organization will be taken into account.

Establishing compensation

1. Each position shall have a compensation range established in accordance with these guidelines.
2. Cost of living adjustments will result in annual adjustment of the salary ranges. Ranges will be reviewed periodically following the compensation guidelines.
3. Placement within the compensation range for each position will be determined by reviewing position criteria and determining the level at which the employee meets the criteria. Factors will include, but not be limited to:
 - Number of years of service in the same or comparable position
 - Number of years of service with the City
 - Number of years of advanced education / degrees held
 - Level of professional certifications
 - On the job accomplishments
4. A nine level pay classification system will be established for each non-represented position. General guidelines for utilization of the pay classification levels are:
 - a. Employees who meet the minimum qualifications of the position will generally be slotted at the first step of the pay classification.
 - b. Employees who exceed the minimum qualifications may be compensated at a higher step classification.
 - c. Generally, employees with a combination of years of experience, education and skills determined according to established criteria, will be slotted at Step 3.
 - d. Market conditions and specialized city job requirements may require that employees are compensated above Step 3.
5. Newly hired employees will be placed in the compensation range according to the level at which they meet or exceed position criteria. Existing employees will move up or down in their range based on periodic review.

6. An employee who has reached the top of his/her salary range and served more than three years in a position covered by this policy will be eligible for an additional incentive increase based on determined criteria.
7. Salaries will be reviewed at least every three years and adjustments based on established criteria will be recommended by the supervisor and approved by the City Manager.

City of Port Townsend Organizational Overview

November 30, 2015



Citizens

City Council
7 Seats

- Community Dev & Land Use
- General Services
- Finance and Budget
- Information Technology

City Manager
David Timmons

City Clerk
Joanna Sanders

City Attorney
Steve Gross
Prosecuting Attorney

Regulatory Advisory Boards

- Planning Commission
- LTAC
- Civil Service Commission
- HPC

Citizen Advisory Boards

- Library Advisory Board
- Parks and Trees
- NMTAB
- Arts Commission

Public Works
Public Works Director
Ken Clow

Development Services
Planning Director
Lance Bailey

Finance and Administration
Finance/Admin Services Director
Nora Mitchell

Public Safety
Public Safety Director
Interim Police Chief Michael Evans

Public Library
Library Director
Melody Eisler

Solid Waste
(Contract)

- Water Treatment** Ian Jablonski
 - Water Treatment
 - Water Resources
 - Water Distrib
- Wastewater Treatment** John Merchant
 - Biosolids
 - WWTP
- Engineering** David Peterson
 - Capital Projects
- Operations** Dave Zellar
 - Streets and Stormwater
 - WW Collection
 - Fleet
- Facilities/Parks** Alex Wisniewski

- Land Use Development
- Long Range Planning
- Permitting

- Finance Manager** Sheila Danielson
- IT** Mark Peil
- Human Resources** Pam Kolacy

Police Operations

- Municipal Court Contract**
- Fire/EMS Contract**
- Jail Contract**
- Dispatch Contract**
- Emergency Mgmt Contract**

- IT and Reference** Keith Darrock
- Youth Services** Kit Ward-Crixell

Staff Committees

- Safety Committee
- Wellness Committee

2016 Budget Analysis

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CITY OF PORT TOWNSEND, WASHINGTON

BUDGET ANALYSIS

DATA DESCRIPTION

For 2016, the line item detail is presented in the form of a standard Springbrook report titled "Budget Analysis". The data columns presented in this report include:

2013 Actual – Audited financial results for fiscal year 2013.

2014 Actual – Audited financial results for fiscal year 2014.

2015 Adopted – Currently adopted 2015 budget data from the Budget approved on December 1, 2014.

2015 Estimated – Current projected revenues and expenses for fiscal year 2015. This data represents the proposed Supplemental Budget for 2015.

2016 Requested – Budget requests from department heads represent the 2016 requested budget. Data included additional requests for services, equipment, and staff, as well as, preliminary wage and benefit increase estimates.

2016 Proposed – City Manager's Proposed Budget for 2016 as of November 4, 2015.

2016 Revised – Revised City Manager's Proposed Budget as of December 7, 2015 to include changes to Supplemental 2015 forecast and Proposed Budget 2016 outlined in summary of changes schedules.

2016 Adopted –

SUMMARY OF CHANGES TO PROPOSED 2016 BUDGET LINE ITEM DETAIL
BUDGET LINE ITEM CHANGES - NOVEMBER 4th VERSION vs. NOVEMBER 30th VERSION

Ref	Fund	Description	Category	Account	11.4.15	11.30.15	Diff	Notes
010-000	General Fund	Property Taxes	Revenue	010-000-311-100-00	774,756	770,329	(4,427)	Updated Property Tax Information
010-000	General Fund	Local Sales Tax Interest	Revenue	010-000-361-400-00	700	2,000	1,300	Updated based on 2015 YTD Actuals
010-000	General Fund	Facility Rentals - long Term	Revenue	010-000-362-500-00	26,000	51,000	25,000	New lease for Verizon Wireless
010-012	City Manager	Operating Rentals/Leases	Expense	010-012-513-100-45	-	(3,600)	(3,600)	Missed budget line in Proposed Budget
010-080	City Clerk	Misc. Revenue	Revenue	010-080-369-900-00	-	5,000	5,000	Fees collected in DSD for Records
010-200	Fund & Equity Transfers	Transfer Out - Comm Svs	Expense	010-200-597-790-00	(810,000)	(815,000)	(5,000)	Increase Transfer to Comm Svs Fund to cover Exp
				Net Impact to General Fund	(8,544)	9,729	18,273	Positive Fund Balance Change
110-000	Streets	Garbage & Recycle Bins	Revenue	110-000-343-890-00	10,000	5,000	(5,000)	DM Disposal to purchase Bins
110-111	Streets	Salaries & wages	Expense	110-111-542-900-11	(141,971)	(135,416)	6,555	Change in Allocation of PW Oper. Mgr. - to ERR
110-111	Streets	Social Security	Expense	110-111-542-900-21	(10,802)	(10,300)	502	Change in Allocation of PW Oper. Mgr. - to ERR
110-111	Streets	Retirement	Expense	110-111-542-900-22	(15,786)	(15,053)	733	Change in Allocation of PW Oper. Mgr. - to ERR
110-111	Streets	Medical Insurance	Expense	110-111-542-900-23	(34,060)	(33,127)	933	Change in Allocation of PW Oper. Mgr. - to ERR
110-111	Streets	Industrial Insurance	Expense	110-111-542-900-24	(5,469)	(5,243)	226	Change in Allocation of PW Oper. Mgr. - to ERR
110-111	Streets	Life/AD&D/LTD	Expense	110-111-542-900-27	(44)	(33)	11	Change in Allocation of PW Oper. Mgr. - to ERR
110-111	Streets	Miscellaneous Benefits	Expense	110-111-542-900-28	(40)	(30)	10	Change in Allocation of PW Oper. Mgr. - to ERR
110-111	Streets	Pension Benefits	Expense	110-111-542-900-29	(1,137)	(966)	171	Change in Allocation of PW Oper. Mgr. - to ERR
110-111	Streets	Office & Operating Supplies	Expense	110-111-542-900-31	(60,000)	(45,000)	15,000	Expense Reclass / Recycle bins
110-111	Streets	Professional saves	Expense	110-111-542-900-41	-	(5,000)	(5,000)	Expense Reclassifications
110-111	Streets	Repairs & Maintenance	Expense	110-111-542-900-48	(55,000)	(60,000)	(5,000)	Expense Reclassifications
110-111	Streets	Equipment Rental	Expense	110-111-542-900-95	(39,607)	(48,647)	(9,040)	Increase ER&R Alloc for Salary Cost Savings
				Net Impact to Street Fund	(353,916)	(353,815)	101	Positive Fund Balance Change
120	Library	Property Taxes	Revenue	120-000-311-100-00	1,016,100	1,019,185	3,085	Updated Property Tax Information
				Net Impact to Library Fund	1,016,100	1,019,185	3,085	Positive Fund Balance Change
150	Lodging Tax Fund	Hotel / Motel Tax	Expense	150-000-313-310-00	215,000	216,000	1,000	Increase LTAC Revenue Projection
150	Lodging Tax Fund	Lodging Tax - Stadium	Expense	150-000-313-310-01	215,000	216,000	1,000	Increase LTAC Revenue Projection
150-150	Lodging Tax Fund	Building & Structures	Expense	150-150-594-300-62	-	(18,000)	(18,000)	Updated LTAC Budget Proposal
150-150	Lodging Tax Fund	Miscellaneous	Expense	150-150-557-300-49	-	(3,500)	(3,500)	Printing & Publishing
150-150	Lodging Tax Fund	Advertising-Joint Marketing	Expense	150-150-557-301-44	-	(40,000)	(40,000)	Fort Worden PDA
150-150	Lodging Tax Fund	Professional saves	Expense	150-150-557-302-41	(142,500)	(143,000)	(500)	Updated LTAC Budget Proposal
150-150	Lodging Tax Fund	Friends of Fort Worden	Expense	150-150-576-900-49	(37,500)	-	37,500	Reclass to Joint Marketing
				Net Impact to Lodging Tax Fund	250,000	227,500	(22,500)	Negative Fund Balance Change
171	Fire / EMS	Property Taxes	Revenue	171-000-311-100-00	1,557,746	1,559,047	1,301	Updated Property Tax Information
171-071	Fire / EMS	Intergov't Services-Fire Lid Lift	Expense	171-071-522-601-51	(1,557,746)	(1,559,047)	(1,301)	Updated Property Tax Information
				Net Impact to FIRE / EMS Fund	-	-	-	Zero Fund Balance Change
199	Comm. Svs.	Special Purpose Tax	Revenue	199-000-361-110-00	128,000	-	(128,000)	Reclass to Utility Tax Account
199	Comm. Svs.	Public Utility Tax - Wtr	Revenue	199-000-316-400-01	-	55,774	55,774	Reclass from Spec Purpose Tax
199	Comm. Svs.	Public Utility Tax - Swr	Revenue	199-000-316-400-02	-	59,629	59,629	Reclass from Spec Purpose Tax
199	Comm. Svs.	Public Utility Tax - Storm	Revenue	199-000-316-400-04	-	12,597	12,597	Reclass from Spec Purpose Tax
199	Comm. Svs.	Transfer In from Gen Fund	Revenue	199-000-397-790-00	810,000	815,000	5,000	Increased Transfer in From Gen Fund to Cover Exp
199-091	Comm. Svs. - Facilities	Salaries & wages	Expense	199-091-518-300-11	(207,523)	(204,106)	3,417	Tfr Facility Mgr. (.10 FTE) from ERR to Facilities
199-091	Comm. Svs. - Facilities	Social Security	Expense	199-091-518-300-21	(15,876)	(15,614)	262	Tfr Facility Mgr. (.10 FTE) from ERR to Facilities
199-091	Comm. Svs. - Facilities	Retirement	Expense	199-091-518-300-22	(23,201)	(22,819)	382	Tfr Facility Mgr. (.10 FTE) from ERR to Facilities
199-091	Comm. Svs. - Facilities	Medical Insurance	Expense	199-091-518-300-23	(63,473)	(55,604)	7,869	Tfr Facility Mgr. (.10 FTE) from ERR to Facilities
199-091	Comm. Svs. - Facilities	Industrial Insurance	Expense	199-091-518-300-24	(3,200)	(2,814)	386	Tfr Facility Mgr. (.10 FTE) from ERR to Facilities
199-091	Comm. Svs. - Facilities	Life /AD&D/ LTD	Expense	199-091-518-300-27	(59)	(73)	(14)	Tfr Facility Mgr. (.10 FTE) from ERR to Facilities
199-091	Comm. Svs. - Facilities	Pension Benefits	Expense	199-091-518-300-29	(1,817)	(1,557)	260	Tfr Facility Mgr. (.10 FTE) from ERR to Facilities
199-091	Comm. Svs. - Facilities	Equipment Rental	Expense	199-091-518-300-95	(4,484)	(9,004)	(4,520)	Increase ER&R Alloc for Salary Cost Savings
199-132	Comm. Svs. - Parks	Salaries & wages	Expense	199-132-576-800-11	(194,628)	(202,336)	(7,708)	Tfr Facility Mgr. (.10 FTE) from ERR to Parks
199-132	Comm. Svs. - Parks	Social Security	Expense	199-132-576-800-21	(14,832)	(15,422)	(590)	Tfr Facility Mgr. (.10 FTE) from ERR to Parks
199-132	Comm. Svs. - Parks	Retirement	Expense	199-132-576-800-22	(21,676)	(22,538)	(862)	Tfr Facility Mgr. (.10 FTE) from ERR to Parks
199-132	Comm. Svs. - Parks	Medical Insurance	Expense	199-132-576-800-23	(54,841)	(55,604)	(763)	Tfr Facility Mgr. (.10 FTE) from ERR to Parks
199-132	Comm. Svs. - Parks	Medical Insurance	Expense	199-132-576-800-24	(2,768)	(2,814)	(46)	Tfr Facility Mgr. (.10 FTE) from ERR to Parks

SUMMARY OF CHANGES TO PROPOSED 2016 BUDGET LINE ITEM DETAIL
BUDGET LINE ITEM CHANGES - NOVEMBER 4th VERSION vs. NOVEMBER 30th VERSION

Ref	Fund	Description	Category	Account	11.4.15	11.30.15	Diff	Notes
199-132	Comm. Svs. - Parks	Life /AD&D/ LTD	Expense	199-132-576-800-27	(59)	(73)	(14)	Tfr Facility Mgr. (.10 FTE) from ERR to Parks
199-132	Comm. Svs. - Parks	Equipment Rental	Expense	199-132-576-800-95	(17,814)	(22,334)	(4,520)	Increase ER&R Alloc for Salary Cost Savings
				Net Impact to Comm Svs Fund	311,749	310,288	(1,461)	Negative Fund Balance Change
200	GO Debt Svs Fund	Property Taxes	Revenue	200-000-311-100-00	174,100	169,012	(5,088)	
				Net Impact to GO Debt Svs Fund	174,100	169,012	(5,088)	Negative Fund Balance Change
305	CIP - Street Fund	ROW Proceeds Transfer	Revenue	305-000-379-000-00	20,000	-	(20,000)	ROW Transfer accounted for 2x in Budget
				Net Impact to CIP Street Fund	20,000	-	(20,000)	Negative Fund Balance Change
411-406	Wtr/Swr Fund - WW Collection	Salaries & wages	Expense	411-406-535-500-11	(162,133)	(152,753)	9,380	Change in Allocation of PW Oper. Mgr. - to ERR
411-406	Wtr/Swr Fund - WW Collection	Social Security	Expense	411-406-535-500-21	(12,373)	(11,870)	503	Change in Allocation of PW Oper. Mgr. - to ERR
411-406	Wtr/Swr Fund - WW Collection	Retirement	Expense	411-406-535-500-22	(18,082)	(17,347)	735	Change in Allocation of PW Oper. Mgr. - to ERR
411-406	Wtr/Swr Fund - WW Collection	Medical Insurance	Expense	411-406-535-500-23	(40,965)	(40,032)	933	Change in Allocation of PW Oper. Mgr. - to ERR
411-406	Wtr/Swr Fund - WW Collection	Industrial Insurance	Expense	411-406-535-500-24	(7,301)	(7,075)	226	Change in Allocation of PW Oper. Mgr. - to ERR
411-406	Wtr/Swr Fund - WW Collection	Life/AD&D/LTD	Expense	411-406-535-500-27	(52)	(33)	19	Change in Allocation of PW Oper. Mgr. - to ERR
411-406	Wtr/Swr Fund - WW Collection	Misc. Personnel Benefits	Expense	411-406-535-500-28	(40)	(30)	10	Change in Allocation of PW Oper. Mgr. - to ERR
411-406	Wtr/Swr Fund - WW Collection	Equipment Rental	Expense	411-406-535-500-95	(131,748)	(140,788)	(9,040)	Increase ER&R Alloc for Salary Cost Savings
				Net Impact to Wtr/Swr Fund	(372,694)	(369,928)	2,766	Positive Fund Balance Change
412	Storm Wtr Fund	Capital Surcharge	Revenue	412-000-343-100-01	-	144,000	144,000	Ordinance adopting Capital SC on Storm Water
412-501	Storm Wtr Fund	Salaries & wages	Expense	412-501-538-380-11	(219,274)	(209,918)	9,356	Change in Allocation of PW Oper. Mgr. - to ERR
412-501	Storm Wtr Fund	Social Security	Expense	412-501-538-380-21	(16,774)	(16,441)	333	Change in Allocation of PW Oper. Mgr. - to ERR
412-501	Storm Wtr Fund	Retirement	Expense	412-501-538-380-22	(24,515)	(24,028)	487	Change in Allocation of PW Oper. Mgr. - to ERR
412-501	Storm Wtr Fund	Medical Insurance	Expense	412-501-538-380-23	(57,365)	(56,432)	933	Change in Allocation of PW Oper. Mgr. - to ERR
412-501	Storm Wtr Fund	Industrial Insurance	Expense	412-501-538-380-24	(9,979)	(9,753)	226	Change in Allocation of PW Oper. Mgr. - to ERR
412-501	Storm Wtr Fund	Life/AD&D/LTD	Expense	412-501-538-380-27	-	(30)	(30)	Change in Allocation of PW Oper. Mgr. - to ERR
412-501	Storm Wtr Fund	Misc Personnel Benefits	Expense	412-501-538-380-28	(40)	(33)	7	Change in Allocation of PW Oper. Mgr. - to ERR
412-501	Storm Wtr Fund	Equipment Rental	Expense	412-501-538-380-95	(55,448)	(64,488)	(9,040)	Increase ER&R Alloc for Salary Cost Savings
				Net Impact to Storm Wtr Fund	(383,395)	(237,123)	146,272	Positive Fund Balance Change
500-600	Equipment Rental Fund	Equip Repair Charges	Revenue	500-000-365-200-00	447,196	483,240	36,044	Increase ER&R Alloc for Salary Cost Savings
500-600	Equipment Rental Fund	Salaries & wages	Expense	500-600-548-600-11	(115,824)	(136,470)	(20,646)	Chg in Alloc of PW Oper Mgr. & Fac. Mgr./New Maint Wrkr
500-600	Equipment Rental Fund	Social Security	Expense	500-600-548-600-21	(8,851)	(10,430)	(1,579)	Chg in Alloc of PW Oper Mgr. & Fac. Mgr./New Maint Wrkr
500-600	Equipment Rental Fund	Retirement	Expense	500-600-548-600-22	(12,935)	(15,243)	(2,308)	Chg in Alloc of PW Oper Mgr. & Fac. Mgr./New Maint Wrkr
500-600	Equipment Rental Fund	Medical Insurance	Expense	500-600-548-600-23	(29,147)	(39,169)	(10,022)	Chg in Alloc of PW Oper Mgr. & Fac. Mgr./New Maint Wrkr
500-600	Equipment Rental Fund	Industrial Insurance	Expense	500-600-548-600-24	(5,074)	(6,624)	(1,550)	Chg in Alloc of PW Oper Mgr. & Fac. Mgr./New Maint Wrkr
500-600	Equipment Rental Fund	Life/AD&D/LTD	Expense	500-600-548-600-27	(10)	(33)	(23)	Chg in Alloc of PW Oper Mgr. & Fac. Mgr./New Maint Wrkr
500-600	Equipment Rental Fund	Misc Personnel Benefits	Expense	500-600-548-600-28	(29)	(30)	(1)	Chg in Alloc of PW Oper Mgr. & Fac. Mgr./New Maint Wrkr
500-600	Equipment Rental Fund	Pension Benefits	Expense	500-600-548-600-29	(830)	(1,090)	(260)	Chg in Alloc of PW Oper Mgr. & Fac. Mgr./New Maint Wrkr
				Net Impact to Equip Rtl Fund	274,496	274,150	(346)	Negative Fund Balance Change
				Net Impact ALL FUNDS	927,896	1,048,998	141,102	Positive Fund Balance Change

**SUMMARY OF CHANGES TO BUDGET ANALYSIS
SUPPLEMENTAL BUDGET CHANGES NOVEMBER 4th VERSION vs. NOVEMBER 30th VERSION**

Ref	Fund	Description	Category	Account	11.4.15	11.30.15	Diff	Notes
010-000	General Fund	Local Sales Tax Interest	Revenue	010-000-361-400-00	900	2,000	1,100	Revised forecast as compared to YTD
010-200	Fund Equity Transfers	Operating Transfer Out	Expense	010-200-597-790-00	(828,000)	(805,000)	23,000	Reduce Oper Tfr Out to Comm Svcs
010-012	City Manager	Overtime	Expense	010-012-513-100-12	(125)	(175)	(50)	Revised forecast as compared to YTD
010-012	City Manager	Social Security	Expense	010-012-513-100-21	(18,428)	(15,000)	3,428	Revised forecast as compared to YTD
010-012	City Manager	Travel	Expense	010-012-513-100-43	(2,700)	(3,500)	(800)	Revised forecast as compared to YTD
010-012	City Manager	Miscellaneous	Expense	010-012-513-100-49	(1,070)	(2,800)	(1,730)	Revised forecast as compared to YTD
010-015	Human Resources	Travel	Expense	010-015-516-100-43	(1,700)	(1,850)	(150)	Revised forecast as compared to YTD
010-015	Human Resources	Civil Svcs Testing Fee	Expense	010-015-516-100-41	(15,100)	(18,000)	(2,900)	Revised forecast as compared to YTD
010-022	DSD	Refundable Deposits	Revenue	010-022-386-000-00	-	30	30	Revised forecast as compared to YTD
010-041	Finance Dept	Business & Occ taxes	Revenue	010-041-316-100-00	675,000	700,000	25,000	Revised forecast as compared to YTD
010-041	Finance Dept	Licenses & Permits	Revenue	010-041-321-990-00	60,000	55,000	(5,000)	Revised forecast as compared to YTD
010-041	Finance Dept	Office supplies	Expense	010-041-514-230-31	(4,500)	(5,000)	(500)	Revised forecast as compared to YTD
010-041	Finance Dept	Audit Services	Expense	010-041-514-230-51	(13,958)	(10,500)	3,458	Reclass 1/2 audit costs to Wtr Fund
010-051	Police Admin	Intergov't Revenue	Revenue	010-051-336-060-20	8,200	18,910	10,710	Revised forecast CJ High Crime - Wash State Sls Tax
010-051	Police Admin	Intergov't Revenue	Revenue	010-051-336-060-21	2,368	5,115	2,747	Revised forecast - Motor Vehicle Tax
010-051	Police Admin	Intergov't Revenue	Revenue	010-051-336-060-51	2,300	2,000	(300)	Revised forecast - DUI
010-051	Police Admin	Intergov't Revenue	Revenue	010-051-336-060-94	22,160	25,470	3,310	Revised forecast - Liquor Excise Tax
010-051	Police Admin	Office supplies	Expense	010-051-521-100-31	(4,000)	(5,000)	(1,000)	Revised forecast as compared to YTD
010-051	Police Admin	Professional svcs	Expense	010-051-521-100-45	(9,189)	(7,000)	2,189	Revised forecast as compared to YTD
010-051	Police Admin	Operating Rentals/Leases	Expense	010-051-521-500-45	(20,320)	(20,700)	(380)	Revised forecast as compared to YTD
010-051	Police Admin	Repairs & Maintenance	Expense	010-051-521-500-48	(3,000)	(6,200)	(3,200)	Revised forecast as compared to YTD
010-051	Police Admin	Equipment Rental	Expense	010-051-521-500-95	(28)	-	28	Revised forecast as compared to YTD
010-054	Police Operations	Intergov't Revenue	Revenue	010-054-341-330-00	650	950	300	Revised forecast - District Court Admin Fees
010-054	Police Operations	Intergov't Revenue	Revenue	010-054-342-360-00	280	315	35	Revised forecast - Electronic Monitoring
010-054	Police Operations	Fines/Forfeits	Revenue	010-054-352-300-00	531	600	69	Revised forecast - Civil Penalties - Insurance
010-054	Police Operations	Fines/Forfeits	Revenue	010-054-352-300-00	34,000	32,500	(1,500)	Revised forecast - Traffic Infractions
010-054	Police Operations	Fines/Forfeits	Revenue	010-054-353-700-00	-	56	56	Revised forecast - Non Traffic Infractions
010-054	Police Operations	Fines/Forfeits	Revenue	010-054-354-000-00	13,449	12,750	(699)	Revised forecast - Parking Infractions
010-054	Police Operations	Fines/Forfeits	Revenue	010-054-355-200-00	4,000	5,000	1,000	Revised forecast - DUI Fines
010-054	Police Operations	Salaries & wages	Expense	010-054-521-200-11	(917,650)	(900,000)	17,650	Revised forecast as compared to YTD
010-054	Police Operations	Misc Employee Benefits	Expense	010-054-521-200-28	(25,970)	(24,000)	1,970	Revised forecast as compared to YTD
010-054	Police Operations	Intergov't Svcs - Animal	Expense	010-054-523-601-50	(12,000)	(13,000)	(1,000)	Revised forecast as compared to YTD
010-060	Police Training	Misc Revenue	Revenue	010-060-369-900-00	267	200	(67)	Revised forecast as compared to YTD
010-060	Police Training	Travel	Expense	010-060-521-400-43	(8,500)	(15,000)	(6,500)	Revised forecast as compared to YTD
010-060	Police Training	Training	Expense	010-060-521-400-49	(14,115)	(20,000)	(5,885)	Revised forecast as compared to YTD
010-080	City Clerk	Misc. Revenue	Revenue	010-080-369-900-00	5,000	6,000	1,000	Revised forecast as compared to YTD
010-200	Fund Equity Transfers		Expense		-	(50,000)	(50,000)	Added: Transfer to ER&R Fund
				Net Impact to General Fund	(1,071,249)	(1,055,829)	15,420	Positive Fund Balance Change
110-111	Streets	Office & Operating Supplies	Expense	110-111-542-900-31	(52,000)	(40,000)	12,000	Expense Reclassifications
110-111	Streets	Professional svcs	Expense	110-111-542-900-41	(23,583)	(10,000)	13,583	Expense Reclassifications
110-111	Streets	Rounding	Expense	Various	(1)	(0)	1	
110-111	Streets	Repairs & Maintenance	Expense	110-111-542-900-48	(17,800)	(43,000)	(25,200)	Expense Reclassifications
				Net Impact to Street Fund	(93,384)	(93,000)	383	Positive Fund Balance Change
120-120	Library	Salaries & wages	Expense	120-120-572-210-11	(438,548)	(428,000)	10,548	Revised forecast as compared to YTD
120-120	Library	Social Security	Expense	120-120-572-210-21	(33,549)	(32,800)	749	Revised forecast as compared to YTD
120-120	Library	Medical Insurance	Expense	120-120-572-210-23	(79,706)	(82,600)	(2,894)	Revised forecast as compared to YTD
120-120	Library	Professional svcs	Expense	120-120-572-220-41	(4,000)	(7,500)	(3,500)	Revised forecast as compared to YTD
				Net Impact to Library Fund	(555,803)	(550,900)	4,903	Positive Fund Balance Change
135	REET	Real Estate Tax 1	Revenue	135-000-318-340-00	247,000	265,000	18,000	Revised forecast as compared to YTD
135	REET	Real Estate Tax 2	Revenue	135-000-318-350-00	247,000	265,000	18,000	Revised forecast as compared to YTD
				Net Impact to REET Fund	494,000	530,000	36,000	Positive Fund Balance Change
150	Lodging Tax Fund	Operating Transfer Out	Expense	150-000-597-000-00	-	(6,713)	(6,713)	Reclass Expense Line Item

**SUMMARY OF CHANGES TO BUDGET ANALYSIS
SUPPLEMENTAL BUDGET CHANGES NOVEMBER 4th VERSION vs. NOVEMBER 30th VERSION**

Ref	Fund	Description	Category	Account	11.4.15	11.30.15	Diff	Notes
150-150	Lodging Tax Fund	Transfer Out	Expense	150-150-597-000-00	(6,700)	-	6,700	Reclass Expense Line Item
150-150	Lodging Tax Fund	Building & Structures	Expense	150-150-594-300-62	-	(25,427)	(25,427)	Way Finding Phase 6 - Oct Invoices
150-150	Lodging Tax Fund	Advertising-Joint Marketing	Expense	150-150-557-301-44	-	(37,500)	(37,500)	Reclass Expense Line Item
150-150	Lodging Tax Fund	Friends of Fort Worden	Expense	150-150-576-900-49	-	37,500	37,500	Reclass Expense Line Item
				Net Impact to LODGING Fund	(6,700)	(32,140)	(25,440)	Negative Fund Balance Change
190	Comm. Development Block Grants	Comm. Develop Blk Grants	Revenue	190-000-333-140-20	36,000	42,400	6,400	Added: Remaining 2015 Payments
				Net Impact to CDBG Fund	36,000	42,400	6,400	Positive Fund Balance Change
195	System Development Charges	Sys. Develop. Chg City	Revenue	195-000-388-100-10	175,000	190,000	15,000	Revised forecast as compared to YTD
195	System Development Charges	Sys. Develop. Chg County	Revenue	195-000-388-100-20	-	4,500	4,500	Revised forecast as compared to YTD
195	System Development Charges	Sys. Develop. Chg Sewer	Revenue	195-000-388-100-30	125,000	138,000	13,000	Revised forecast as compared to YTD
				Net Impact to Sys Dev Fund	300,000	332,500	32,500	Positive Fund Balance Change
199	Comm. Svcs.	Refundable Deposits	Expense	199-000-586-000-00	(10,235)	(12,750)	(2,515)	Revised forecast as compared to YTD
199	Comm. Svcs.	Operating Transfer In	Revenue	199-000-397-790-00	828,000	805,000	(23,000)	Reduce Op Tfr in From Gen Fund
199-091	Comm. Svcs. - Facilities	Salaries & wages	Expense	199-091-518-300-11	(189,285)	(160,000)	29,285	No crew chief replacement in 2015
199-091	Comm. Svcs. - Facilities	Social Security	Expense	199-091-518-300-21	(14,595)	(12,500)	2,095	No crew chief replacement in 2015
199-091	Comm. Svcs. - Facilities	Operating Supplies	Expense	199-091-518-300-31	(9,000)	(15,000)	(6,000)	Revised forecast as compared to YTD
199-091	Comm. Svcs. - Facilities	Utility Services	Expense	199-091-518-300-47	(36,000)	(34,000)	2,000	Revised forecast as compared to YTD
199-132	Comm. Svcs. - Parks	Parks Deposits	Revenue	199-132-386-000-00	12,000	14,000	2,000	Revised forecast as compared to YTD
199-132	Comm. Svcs. - Parks	Salaries & wages	Expense	199-132-576-800-11	(161,354)	(170,000)	(8,646)	Revised forecast as compared to YTD
199-140	Comm/ Svcs. - Pool	Activity Fees - Non Tax	Revenue	199-140-347-301-00	32,000	35,000	3,000	Revised forecast as compared to YTD
199-140	Comm/ Svcs. - Pool	Pool Facility Rentals	Revenue	199-140-362-500-00	10,000	11,000	1,000	Revised forecast as compared to YTD
199-140	Comm/ Svcs. - Pool	Donations	Revenue	199-140-367-000-00	650	1,395	745	Revised forecast as compared to YTD
				Net Impact to Comm Svcs Fund	462,181	462,145	(36)	Negative Fund Balance Change
200	Debt Service Fund	Interest - Interim Financing	Expense	200-000-592-730-81	-	(6,475)	(6,475)	Revised forecast as compared to YTD
				Net Impact to Debt Svcs Fund	-	(6,475)	(6,475)	Negative Fund Balance Change
305	CIP - Street Fund	ROW Proceeds Transfer	Revenue	305-000-379-000-00	-	80,000	80,000	Reclass to Transfer BARS Code
305-905	CIP - Street Fund	Street Vacation Proceeds	Revenue	305-905-397-000-02	80,000	-	(80,000)	Reclass to Transfer BARS Code
305-905	CIP - Street Fund	Gen OH	Expense	305-905-594-190-91	(22,000)	(21,976)	24	Adjust system forecast to actual
				Net Impact to CIP Street Fund	58,000	58,024	24	Positive Fund Balance Change
411	Water/Swr Fund	W/S Pay Back Collections	Revenue	411-000-389-000-20	38,783	29,087	(9,696)	Adjust system forecast to actual
411-042	Wtr/Swr Fund - Utility Billing	Salaries & wages	Expense	411-042-514-230-11	(192,139)	(208,000)	(15,861)	Revised forecast as compared to YTD
411-042	Wtr/Swr Fund - Utility Billing	Overtime	Expense	411-042-514-230-12	(200)	(250)	(50)	Revised forecast as compared to YTD
411-042	Wtr/Swr Fund - Utility Billing	Social Security	Expense	411-042-514-230-21	(14,714)	(16,000)	(1,286)	Revised forecast as compared to YTD
411-042	Wtr/Swr Fund - Utility Billing	Professional svcs	Expense	411-042-514-230-41	(19,841)	(22,000)	(2,159)	Revised forecast as compared to YTD
411-042	Wtr/Swr Fund - Utility Billing	Repairs & Maintenance	Expense	411-042-514-230-48	(22,736)	(20,000)	2,736	Revised forecast as compared to YTD
411-403	Wtr/Swr Fund - Wtr Distribution	External Taxes	Expense	411-403-534-100-53	(55,248)	(75,000)	(19,752)	Revised forecast as compared to YTD
411-403	Wtr/Swr Fund - Wtr Distribution	Fuel consumed	Expense	411-403-534-500-32	-	(426)	(426)	Revised forecast as compared to YTD
411-403	Wtr/Swr Fund - Wtr Distribution	Small Tools/Minor Equip	Expense	411-403-534-500-35	(6,150)	(5,500)	650	Revised forecast as compared to YTD
411-404	Wtr/Swr Fund - Wtr Quality	EPA DOH Grant	Revenue	411-404-333-664-68	2,986	2,750	(236)	Revised forecast as compared to YTD
411-404	Wtr/Swr Fund - Wtr Quality	Office & Operating Supplies	Expense	411-404-534-800-31	(84,020)	(75,000)	9,020	Revised forecast as compared to YTD
411-404	Wtr/Swr Fund - Wtr Quality	Small Tools/Minor Equip	Expense	411-404-534-800-35	(35)	(50)	(15)	Revised forecast as compared to YTD
411-404	Wtr/Swr Fund - Wtr Quality	Professional svcs	Expense	411-404-534-800-41	(18,104)	(19,000)	(896)	Revised forecast as compared to YTD
411-404	Wtr/Swr Fund - Wtr Quality	Communication	Expense	411-404-534-800-42	(5,899)	(5,900)	(1)	Revised forecast as compared to YTD
411-404	Wtr/Swr Fund - Wtr Quality	Travel	Expense	411-404-534-800-43	(364)	(375)	(11)	Revised forecast as compared to YTD
411-404	Wtr/Swr Fund - Wtr Quality	Operating Rentals/Leases	Expense	411-404-534-800-45	(9)	(10)	(1)	Revised forecast as compared to YTD
411-405	Wtr/Swr Fund - Waste Wtr Trtmnt	Overtime	Expense	411-405-535-800-12	(2,200)	(2,500)	(300)	Revised forecast as compared to YTD
411-405	Wtr/Swr Fund - Waste Wtr Trtmnt	Interfund taxes	Expense	411-405-535-100-54	(10,053)	(10,000)	53	Revised forecast as compared to YTD
411-405	Wtr/Swr Fund - Waste Wtr Trtmnt	Office & Operating Supplies	Expense	411-405-535-800-31	(44,205)	(47,000)	(2,795)	Revised forecast as compared to YTD
411-405	Wtr/Swr Fund - Waste Wtr Trtmnt	Small Tools/Minor Equip	Expense	411-405-535-800-35	(373)	(600)	(227)	Revised forecast as compared to YTD
411-405	Wtr/Swr Fund - Waste Wtr Trtmnt	Professional svcs	Expense	411-405-535-800-41	(1,467)	(1,400)	67	Revised forecast as compared to YTD
411-405	Wtr/Swr Fund - Waste Wtr Trtmnt	Communication	Expense	411-405-535-800-42	(2,352)	(2,300)	52	Revised forecast as compared to YTD
411-405	Wtr/Swr Fund - Waste Wtr Trtmnt	Operating Rentals/Leases	Expense	411-405-535-800-45	-	(400)	(400)	Revised forecast as compared to YTD
411-405	Wtr/Swr Fund - Waste Wtr Trtmnt	Public Utility Svcs	Expense	411-405-535-800-47	(116,103)	(116,000)	103	Revised forecast as compared to YTD

**SUMMARY OF CHANGES TO BUDGET ANALYSIS
SUPPLEMENTAL BUDGET CHANGES NOVEMBER 4th VERSION vs. NOVEMBER 30th VERSION**

Ref	Fund	Description	Category	Account	11.4.15	11.30.15	Diff	Notes
411-405	Wtr/Swr Fund - Waste Wtr Trtmt	Repairs & Maintenance	Expense	411-405-535-800-48	(2,283)	(7,000)	(4,717)	Revised forecast as compared to YTD
411-405	Wtr/Swr Fund - Waste Wtr Trtmt	Main Street Contribution	Expense	411-405-535-900-49	(44,444)	(50,000)	(5,556)	Revised forecast as compared to YTD
411-406	Wtr/Swr Fund - Waste Wtr Collect	Machinery & Equip	Expense	411-406-594-350-64	-	(13,104)	(13,104)	Revised forecast as compared to YTD
411-406	Wtr/Swr Fund - Waste Wtr Collect	Misc Personnel Benefits	Expense	411-406-535-500-28	(72)	(300)	(228)	Revised forecast as compared to YTD
411-406	Wtr/Swr Fund - Waste Wtr Collect	External Taxes	Expense	411-406-535-100-53	(20,942)	(26,500)	(5,558)	Revised forecast as compared to YTD
411-406	Wtr/Swr Fund - Waste Wtr Collect	Office & Operating Supplies	Expense	411-406-535-500-31	(16,547)	(16,500)	47	Revised forecast as compared to YTD
411-406	Wtr/Swr Fund - Waste Wtr Collect	Professional svcs	Expense	411-406-535-500-41	(293)	(300)	(7)	Revised forecast as compared to YTD
411-406	Wtr/Swr Fund - Waste Wtr Collect	Communication	Expense	411-406-535-500-42	(2,785)	(2,800)	(15)	Revised forecast as compared to YTD
411-406	Wtr/Swr Fund - Waste Wtr Collect	Operating Rentals/Leases	Expense	411-406-535-500-45	(844)	(1,000)	(156)	Revised forecast as compared to YTD
411-406	Wtr/Swr Fund - Waste Wtr Collect	Repairs & Maintenance	Expense	411-406-535-500-48	(452)	(450)	2	Revised forecast as compared to YTD
411-406	Wtr/Swr Fund - Waste Wtr Collect	Miscellaneous	Expense	411-406-535-500-49	(2,965)	(2,900)	65	Revised forecast as compared to YTD
411-406	Wtr/Swr Fund - Waste Wtr Collect	Utility Services	Expense	411-406-535-800-47	(12,793)	(13,000)	(207)	Revised forecast as compared to YTD
411-406	Wtr/Swr Fund - Waste Wtr Collect	Sewer Latecomer Paybk	Expense	411-406-589-000-49	(38,783)	(29,088)	9,695	Revised forecast as compared to YTD
411-407	Wtr/Swr Fund - Biosolids	Overtime	Expense	411-407-535-800-12	(1,000)	(1,100)	(100)	Revised forecast as compared to YTD
411-407	Wtr/Swr Fund - Biosolids	Office & Operating Supplies	Expense	411-407-535-800-31	(7,067)	(8,000)	(933)	Revised forecast as compared to YTD
411-407	Wtr/Swr Fund - Biosolids	Professional svcs	Expense	411-407-535-800-41	(1,674)	(2,000)	(326)	Revised forecast as compared to YTD
411-407	Wtr/Swr Fund - Biosolids	Utility Services	Expense	411-407-535-800-47	(8,096)	(8,200)	(104)	Revised forecast as compared to YTD
411-407	Wtr/Swr Fund - Biosolids	Repairs & Maintenance	Expense	411-407-535-800-48	(23,268)	(30,000)	(6,732)	Revised forecast as compared to YTD
411-407	Wtr/Swr Fund - Biosolids	Miscellaneous	Expense	411-407-535-800-49	(4,953)	(5,500)	(547)	Revised forecast as compared to YTD
	Various	Rounding			-	(3)	(3)	Revised forecast as compared to YTD
				Net Impact to Wtr/Swr Fund	(743,704)	(813,618)	(69,914)	Negative Fund Balance Change
415-925	Water Capital Fund - Wtr	Capital Surcharge Wtr	Revenue	415-925-343-400-00	160,000	220,000	60,000	Revised forecast as compared to YTD
415-925	Water Capital Fund - Wtr	PWTF Loan Procceds	Revenue	415-925-391-800-12	-	24,939	24,939	Revised forecast as compared to YTD
415-930	Water Capital Fund - Swr	Gen Fund OH	Expense	415-930-535-100-91	(538)	-	538	Revised forecast as compared to YTD
				Net Impact to Wtr Capital Fund	159,462	244,939	85,477	Positive Fund Balance Change
417	1956 Trans Line Fund	Paper Mill Contributions	Revenue	417-000-369-400-00	219,798	164,849	(54,950)	Adjust system forecast to actual
				Net Impact to Trans Line Fund	219,798	164,849	(54,950)	Negative Fund Balance Change
500-600	Equipment Rental Fund	Operating Transfer In	Revenue	500-600-397-000-00	447,196	497,196	50,000	Transfer from General Fund
500-600	Equipment Rental Fund	Uniforms	Expense	500-600-548-600-26	(34)	(245)	(211)	Revised forecast as compared to YTD
500-600	Equipment Rental Fund	Communication	Expense	500-600-548-600-42	(1,174)	(1,200)	(26)	Revised forecast as compared to YTD
500-600	Equipment Rental Fund	Operating Rentals/Leases	Expense	500-600-548-600-45	(85)	(125)	(40)	Revised forecast as compared to YTD
500-600	Equipment Rental Fund	Miscellaneous	Expense	500-600-548-600-49	(5,000)	(7,000)	(2,000)	Revised forecast as compared to YTD
500-601	IT Equipment Rental Fund	Communication Equipment	Expense	500-601-594-183-64	(5,000)	(7,000)	(2,000)	Revised forecast as compared to YTD
	Various	Rounding			-	(4)	(4)	Revised forecast as compared to YTD
				Net Impact to Equip Rtl Fund	435,903	481,622	45,719	Positive Fund Balance Change
555-402	Engineering Svcs Fund	External Eng Svcs	Revenue	555-402-343-800-00	95,000	125,000	30,000	Revised forecast as compared to YTD
555-402	Engineering Svcs Fund	Capital Expense	Expense	555-402-594-320-64	-	(1,500)	(1,500)	Revised forecast as compared to YTD
555-402	Engineering Svcs Fund	Travel	Expense	555-402-532-200-43	(500)	(750)	(250)	Revised forecast as compared to YTD
555-402	Engineering Svcs Fund	Miscellaneous	Expense	555-402-532-200-49	(2,400)	(5,000)	(2,600)	Revised forecast as compared to YTD
				Net Impact to Eng Svcs Fund	92,100	117,750	25,650	Positive Fund Balance Change
601	Refundable Deposits	Investment Interest	Revenue	601-000-361-110-00	89	75	(14)	Revised forecast as compared to YTD
601	Refundable Deposits	Refundable Deposits	Expense	601-000-589-000-00	-	(4,900)	(4,900)	Revised forecast as compared to YTD
				Net Impact to Ref Deposits Fund	89	(4,825)	(4,914)	Negative Fund Balance Change
613-043	Agency Pass Through Fund	Retainage Clearing	Expense	613-043-589-000-01	(11,511)	(15,000)	(3,489)	Revised forecast as compared to YTD
				Net Impact to Agency Fund	(11,511)	(15,000)	(3,489)	Negative Fund Balance Change
623	Golf Course Fund	Office & Operating Supplies	Expense	623-000-576-680-31	-	(1,000)	(1,000)	Revised forecast as compared to YTD
				Net Impact to Golf Course Fund	-	(1,000)	(1,000)	Negative Fund Balance Change
				Net Impact ALL FUNDS	(224,818)	(138,559)	86,259	

**SUMMARY OF CHANGES TO BUDGET ANALYSIS
NOVEMBER 2nd VERSION vs NOVEMBER 4th VERSION**

Ref	Fund	Revenue Increase/ (Decrease)	Expense Increase/ (Decrease)	Category	Description
010	General Fund	81,100		Retail Sales Tax	Adjusted for revised economic growth estimates.
		26,553		Utility Taxes	Increased Storm & Drainage Fees from 4% over 2015 Estimated Actuals to 10%. Adjusted private utility revenue estimates.
		32,071		Special Purpose Tax	Adjusted for revised economy growth estimates.
		7,256		Property Tax	Updated Property Tax Calculation for Budget Projection
		10,000		Transfer From Lodging Tax Fund	Lodging Tax Fund Estimate to pay for Police Overtime at Special Events
			(29,797)	Salaries - Payroll Adjustments	Reduced Police Overtime; Added .33 FTE for HR Manager Replacement; Replaced Admin Position for Patrol Officer at Police; Adjusted Teamster Wages from 2.0% Cola to 1.6% Cola
			15,000	Intergovernment Services	Contract for Dispatch Services reviewed and increased over original projection.
			11,000	Transfer to Community Svs Fund	Increased Transfer to Community Services fund for increased expenses
			(50,000)	Bond Debt Transfer	Debt Transfer Reduced from General Fund - increase in REET Funds to cover debt payments
		156,980	(53,797)		
102	Contingency Fund	(4,000)		Property Tax	Transfer Property Tax Receipts to Firemen's Pension Plan
		(4,000)	-		
110	Street Fund	3,244		Utility Taxes	Increased Storm & Drainage Fees from 4% over 2015 Estimated Actuals to 10%. Adjusted private utility revenue estimates.
		10,000		Garbage Bins Reimbursement	D&M Disposal Payment for Recycle Bins
			336	Salaries - Payroll Adjustments	
			15,351	Non Labor Expenses	Utility Services & Operating Supply estimates adjusted by Department Head
		13,244	15,687		
120	Library Fund		(1,200)	Non Labor Expenses	Professional Services reduced to meet budget expense target
		-	(1,200)		
135	Real Estate Excise Tax Fund	50,000		Excise Tax Revenue	Increased estimate for REET Funds based on 2015 activity
			50,000	Debt Transfer	Debt Transfer for Mtn View Bond Interest
		50,000	50,000		
140	PW Admin	(699)	(339)	Overhead Allocation	

**SUMMARY OF CHANGES TO BUDGET ANALYSIS
NOVEMBER 2nd VERSION vs NOVEMBER 4th VERSION**

Ref	Fund	Revenue Increase/ (Decrease)	Expense Increase/ (Decrease)	Category	Description
		(699)	(339)		
150	Lodging Tax Fund	10,000		Hotel / Lodging Tax Revenue	Increase based on projected lodging activity
			10,000	Operating Transfer	Operating Transfer to General Fund for Police Overtime needed at Special Events
		10,000	10,000		
171	FIRE / EMS	23,820		Property Tax	Updated Property Tax Calculation for Budget Projection
			23,820	Intergov't Services	Pass Through Property Tax For FIRE /EMS Services
		23,820	23,820		
199	Community Services Fund	128,000		Utility Taxes	Proposed increase to Public Utility Tax for limited time period
		11,000		Operating Transfer	Operating Transfer From General Fund to cover fund expenses
			145,495	Salaries - Payroll Adjustments	Added 2.0 FTEs for Parks & Mtn View Maintenance - Pending approval of Utility Tax
			(5,000)	Non Labor Expenses	Reduced Repairs & Maintenance estimate
		139,000	140,495		
200	Debt Service Fund		(42,500)	Debt Payment	Will pay partial interest payment in 2015 for Mountain View interest only payment
		-	(42,500)		
305	CIP Street Fund	(115,000)		Interfund Loan Receipt	Transferred Interfund Loan Receipt to 2015 - Pending Council Approval
		(115,000)	-		
411	Water / Sewer Fund		(503)	Non Labor Expenses	Adjustment to Public Works OH Allocation
					Restored Historical Use of Overtime back in to budget partially offset by reduced Cola percentage from 2.0% to 1.6%
			10,983	Salaries - Payroll Adjustments	
		-	10,480		
412	Storm Fund	43,400		Storm Fees	Increase Drainage Fee charges to 10% over 2015 Estimated Actual; fee correction to fees listed in code
		110,000		Interfund Loan Receipt	Pending Council Approval
			(80,000)	Capital	Reduced Capital Expense estimate - stormwater plan
					Restored Historical Use of Overtime back in to budget partially offset by reduced Cola percentage from 2.0% to 1.6%
			3,907	Salaries - Payroll Adjustments	
		153,400	(76,093)		
417	1956 Transmission Line Fund		(5,000)	Interfund Loan Disbursement	Pending Council Approval
		-	(5,000)		

**SUMMARY OF CHANGES TO BUDGET ANALYSIS
NOVEMBER 2nd VERSION vs NOVEMBER 4th VERSION**

Ref	Fund	Revenue Increase/ (Decrease)	Expense Increase/ (Decrease)	Category	Description
500	Equipment Repair & Replacement		1,965	Salaries - Payroll Adjustments	Restored Historical Use of Overtime back in to budget partially offset by reduced Cola percentage from 2.0% to 1.6%
		-	1,965		
610	Firemen's Pension Fund	4,000		Property Tax	Transfer Property Tax Receipts From Contingency Fund
		4,000	-		
	Total Increase/(Decrease)	430,745	73,518		
	Net Impact to All Funds	357,227			

General Ledger

Budget Analysis

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 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				010	General Fund					
				R1	Taxes					
682,898.53	735,010.49	750,000.00	750,000.00	311-100-00	Property Tax	0.00	767,500.00	774,756.00	770,329.00	0.00
1,702,277.99	1,726,225.31	1,728,380.00	1,845,000.00	313-110-00	Retail Sales Tax	0.00	1,856,000.00	2,047,966.00	2,047,966.00	0.00
185,610.47	212,196.43	202,910.00	218,974.05	316-400-01	Public Utility Tax- Water	0.00	224,690.00	224,690.00	224,690.00	0.00
235,856.85	236,394.92	234,668.00	234,110.87	316-400-02	Public Utility Tax-Swr	0.00	238,430.00	241,134.00	241,134.00	0.00
125,690.12	149,351.55	125,625.00	137,500.00	316-400-03	Public Utility Tax-Garbage	0.00	125,000.00	139,375.00	139,375.00	0.00
52,279.03	50,095.78	51,744.00	50,974.28	316-400-04	Public Utility Tax-Storm	0.00	53,250.00	53,250.00	53,250.00	0.00
556,854.22	572,467.84	578,223.00	535,000.00	316-410-00	Private Utility - Electric	0.00	535,000.00	545,700.00	545,700.00	0.00
0.00	0.00	0.00	0.00	316-460-00	Utility Tax - Cable Franchise	0.00	0.00	0.00	0.00	0.00
243,421.73	229,993.40	240,000.00	213,316.49	316-470-00	Private Utility - Telephone	0.00	215,000.00	215,000.00	215,000.00	0.00
107,987.42	109,943.61	110,000.00	110,000.00	317-200-00	Leasehold Excise Tax	0.00	110,000.00	110,000.00	110,000.00	0.00
3,892,876.36	4,021,679.33	4,021,550.00	4,094,875.69		Taxes Totals:	0.00	4,124,870.00	4,351,871.00	4,347,444.00	0.00
				R3	Intergovernmental					
0.00	41,119.00	55,000.00	57,463.00	335-000-91	PUD Privilege Tax	0.00	57,500.00	57,500.00	57,500.00	0.00
0.00	0.00	0.00	0.00	336-060-21	Motor Vehicle Tax - Population	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	336-060-94	Liquor Excise Tax	0.00	0.00	0.00	0.00	0.00
82,563.77	81,967.47	82,000.00	81,900.00	336-060-95	Liquor Board Profits	0.00	81,900.00	81,900.00	81,900.00	0.00
0.00	0.00	0.00	0.00	338-230-00	Detention/Correction	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	338-280-00	Communications, Alarms & Disp	0.00	0.00	0.00	0.00	0.00
82,563.77	123,086.47	137,000.00	139,363.00		Intergovernmental Totals:	0.00	139,400.00	139,400.00	139,400.00	0.00
				R4	Charges for Services					
568.66	336.81	0.00	400.00	341-320-00	Warrant Fees	0.00	0.00	0.00	0.00	0.00
360.85	610.99	500.00	400.00	341-600-00	Photocopying	0.00	400.00	400.00	400.00	0.00
29.79	132.61	200.00	100.00	341-620-00	Copy/Tape Fees	0.00	100.00	100.00	100.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
1,525.00	350.00	250.00	200.00	341-920-00	Other Governmental Services	0.00	300.00	300.00	300.00	0.00
0.00	0.00	0.00	800.00	341-960-00	Civil Service Testing Fee	0.00	500.00	500.00	500.00	0.00
0.00	0.00	0.00	0.00	341-990-00	Passport Fees	0.00	0.00	0.00	0.00	0.00
160,918.44	139,938.97	125,000.00	125,000.00	343-890-00	Admin Fees	0.00	125,000.00	130,000.00	130,000.00	0.00
63,819.95	82,581.00	68,730.00	68,730.00	349-140-01	Budget/Acctg/Cons/Rent -Street	0.00	48,545.00	48,545.00	48,545.00	0.00
0.00	69,512.00	74,360.00	74,360.04	349-140-02	Budget/Acctg/Cons/Rent-SwrColl	0.00	62,913.00	62,913.00	62,913.00	0.00
0.00	76,639.00	81,984.00	81,984.00	349-140-03	Budget/Acctg/Cons/Rent-Cty Wtr	0.00	83,864.00	83,864.00	83,864.00	0.00
0.00	44,185.00	47,266.00	47,265.96	349-140-04	Budget/Acctg/Cons/Rent-Wtr Qua	0.00	31,416.00	31,416.00	31,416.00	0.00
0.00	47,053.00	43,600.00	43,599.96	349-140-05	Budget/Acctg/Cons/Rent-Storm	0.00	36,393.00	36,393.00	36,393.00	0.00
102,753.41	56,793.00	55,297.00	55,296.96	349-140-06	Budget/Acctg/Cons/Rent-EquipRe	0.00	58,200.00	58,200.00	58,200.00	0.00
500.04	20,819.00	33,372.00	33,372.00	349-140-07	Budg/Acctg/Cons/Rent/1956Trans	0.00	2,751.00	2,751.00	2,751.00	0.00
25,467.60	42,602.00	40,716.00	40,716.00	349-140-08	Budg/Acct/Cons/Rent-GenGovCIP	0.00	44,105.00	44,105.00	44,105.00	0.00
82,180.15	120,807.00	143,585.00	143,585.04	349-140-09	Budg/Acct/Cons/Rent -Comm Serv	0.00	110,188.00	110,188.00	110,188.00	0.00
346,649.76	29,814.00	92,785.00	92,784.96	349-140-10	Budg/Acctg/Cons/Rent/W&SCIP	0.00	58,690.00	58,690.00	58,690.00	0.00
2,663.63	3,741.00	2,964.00	2,964.00	349-140-11	Budg/Acct/Cons/Rent-FFPension	0.00	2,932.00	2,932.00	2,932.00	0.00
0.00	35,902.00	45,289.00	45,288.96	349-140-12	Budget/Acct/Cons/Rent -PW Admi	0.00	60,599.00	60,599.00	60,599.00	0.00
0.00	71,011.00	54,493.00	54,492.96	349-140-13	budget/Acct/Cons/Rent-PW Eng	0.00	65,615.00	65,615.00	65,615.00	0.00
0.00	41,137.00	35,874.00	35,874.00	349-140-14	Budget/Acctg/Cons/Rent- UB	0.00	42,522.00	42,522.00	42,522.00	0.00
0.00	65,020.00	69,555.00	69,555.00	349-140-15	Budget/Acctg/Cons/Rent - SwrTr	0.00	58,972.00	58,972.00	58,972.00	0.00
0.00	22,824.00	24,416.00	24,416.04	349-140-16	Budget/Acctg/Cons/rent-BioSds	0.00	27,494.00	27,494.00	27,494.00	0.00
0.00	6,676.00	7,141.00	7,140.96	349-140-17	Budget/Acctg/Cons/Rent -Wtr Re	0.00	11,265.00	11,265.00	11,265.00	0.00
86,422.63	178,951.00	218,508.00	218,508.00	349-140-18	Budget/Accts/Cons/Rent - Libr	0.00	185,189.00	185,189.00	185,189.00	0.00
1,661.08	4,012.00	4,210.00	4,209.96	349-140-19	Budget/Acct/Cons/rent-Golf Cou	0.00	3,272.00	3,272.00	3,272.00	0.00
30,618.61	13,780.00	21,030.00	21,030.00	349-140-20	Budget/Acctg/Cons/Rent -Lodge	0.00	18,897.00	18,897.00	18,897.00	0.00
375.24	81,776.00	21,976.00	21,975.96	349-140-21	Budget/Acctg/Cons/Rent-StrtCIP	0.00	29,846.00	29,846.00	29,846.00	0.00
0.00	1,590.00	0.00	0.00	349-140-25	Overhead allocation - SDC	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	349-190-00	Other Services	0.00	0.00	0.00	0.00	0.00
906,514.84	1,258,594.38	1,313,101.00	1,314,050.76		Charges for Services Totals:	0.00	1,169,968.00	1,174,968.00	1,174,968.00	0.00
0.00	0.00	0.00	0.00	R5	Fines and Forfeits					
6,456.19	8,783.99	7,000.00	7,000.00	351-910-00	Other SC Penalties	0.00	0.00	0.00	0.00	0.00
				357-310-00	Jury Demand Cost	0.00	9,000.00	9,000.00	9,000.00	0.00
6,456.19	8,783.99	7,000.00	7,000.00		Fines and Forfeits Totals:	0.00	9,000.00	9,000.00	9,000.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
481.89	337.42	1,309.07	702.00	R6 361-110-00	Miscellaneous Receipts Investment Interest	0.00	800.00	800.00	800.00	0.00
391.86	415.39	700.00	2,000.00	361-400-00	Local Sales Tax Interest	0.00	700.00	700.00	2,000.00	0.00
0.00	0.00	0.00	0.00	362-400-00	Facility Rentals - Short Term	0.00	0.00	0.00	0.00	0.00
0.00	57,766.71	30,000.00	26,000.00	362-500-00	Facilities Rentals - Long Term	0.00	26,000.00	26,000.00	51,000.00	0.00
10.00	0.00	0.00	0.00	367-000-00	Contributions & Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	367-000-01	Contributions - Police Oper	0.00	0.00	0.00	0.00	0.00
0.00	927.53	0.00	0.00	369-100-00	Sale of surplus items	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	369-200-00	Found Property	0.00	0.00	0.00	0.00	0.00
0.00	150.00	0.00	854.00	369-400-00	Judgements and Settlements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	369-810-00	Cash Over/Short	0.00	0.00	0.00	0.00	0.00
1,053.13	1,336.29	4,000.00	6,800.00	369-900-00	Other Miscellaneous Revenues	0.00	7,000.00	7,000.00	7,000.00	0.00
1,936.88	60,933.34	36,009.07	36,356.00		Miscellaneous Receipts Totals:	0.00	34,500.00	34,500.00	60,800.00	0.00
0.00	0.00	0.00	0.00	R7 388-800-00	Non-Revenue Receipts Prior Year Correction	0.00	0.00	0.00	0.00	0.00
0.00	1,174.63	0.00	570.00	389-000-00	Other Nonrevenues	0.00	0.00	0.00	0.00	0.00
0.00	1,174.63	0.00	570.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R9 381-100-00	Other Financing Sources Interfund Loan Receipts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	395-100-00	Sale of Assets	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	6,713.00	397-000-00	Operating Transfers - In	0.00	0.00	10,000.00	10,000.00	0.00
0.00	0.00	0.00	6,713.00		Other Financing Sources Totals:	0.00	0.00	10,000.00	10,000.00	0.00
4,890,348.04	5,474,252.14	5,514,660.07	5,598,928.45		REVENUES TOTALS:	0.00	5,477,738.00	5,719,739.00	5,741,612.00	0.00
0.00	0.00	0.00	806.00	TRF 597-000-00	Operating Transfer Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	806.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	806.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	011 R3 336-000-98	Mayor & Council Intergovernmental City Assistance WSDOT	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
45,000.00	45,000.00	45,000.00	45,000.00	EPR 511-600-11	Payroll Expense Salaries & Wages	0.00	45,000.00	45,000.00	45,000.00	0.00
3,443.28	3,443.28	3,443.00	3,443.00	511-600-21	Social Security	0.00	3,443.00	3,443.00	3,443.00	0.00
0.00	0.00	0.00	0.00	511-600-22	Retirement	0.00	0.00	0.00	0.00	0.00
115.92	115.92	256.00	141.00	511-600-24	Industrial Insurance	0.00	220.00	220.00	220.00	0.00
48,559.20	48,559.20	48,699.00	48,584.00		Payroll Expense Totals:	0.00	48,663.00	48,663.00	48,663.00	0.00
0.00	0.00	0.00	0.00	EXP 511-200-30	Expenditure Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	511-200-31	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	511-200-40	Arts Commision Events	0.00	0.00	0.00	0.00	0.00
3,499.20	4,583.00	0.00	0.00	511-200-41	Professional Services	0.00	0.00	0.00	0.00	0.00
89.42	0.00	0.00	0.00	511-200-42	Communications	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	511-200-44	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	511-200-45	Operating Rentals & Leases	0.00	0.00	0.00	0.00	0.00
796.25	1,172.66	10,500.00	1,500.00	511-200-49	Miscellaneous	0.00	2,000.00	2,000.00	2,000.00	0.00
0.00	0.00	0.00	0.00	511-600-30	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	511-600-31	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	511-600-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
21,614.33	1,399.00	20,000.00	4,500.00	511-600-41	Professional Services	0.00	20,000.00	20,000.00	20,000.00	0.00
15,949.77	14,029.12	13,500.00	300.00	511-600-42	Communication	0.00	1,000.00	1,000.00	1,000.00	0.00
615.22	1,876.88	2,000.00	300.00	511-600-43	Travel	0.00	2,000.00	2,000.00	2,000.00	0.00
0.00	0.00	0.00	0.00	511-600-45	Operating Rentals & Leases	0.00	0.00	0.00	0.00	0.00
1,910.37	0.00	0.00	0.00	511-600-46	Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	511-600-48	Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00
6,996.00	6,592.00	13,265.00	20,000.00	511-600-49	Miscellaneous	0.00	21,000.00	21,000.00	21,000.00	0.00
44,459.53	25,559.57	40,000.00	55,000.00	511-600-51	Voter Registration/Elect Costs	0.00	30,000.00	30,000.00	30,000.00	0.00
13,050.00	17,671.80	17,672.00	17,671.80	511-601-95	Equipment Rental - IT Systems	0.00	17,672.00	17,672.00	17,672.00	0.00

2013	2014	2015	2015				2016	2016	2016	2016
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	0.00	573-900-31	Ichikawa Sister City Program	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	573-900-49	Ichikawa Event	0.00	0.00	0.00	0.00	0.00
108,980.09	72,884.03	116,937.00	99,271.80		Expenditure Totals:	0.00	93,672.00	93,672.00	93,672.00	0.00
157,539.29	121,443.23	165,636.00	147,855.80		EXPENDITURES TOTALS:	0.00	142,335.00	142,335.00	142,335.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
157,539.29	121,443.23	165,636.00	147,855.80		DEPT EXPENSES	0.00	142,335.00	142,335.00	142,335.00	0.00
(157,539.29)	(121,443.23)	(165,636.00)	(147,855.80)		Mayor & Council Totals:	0.00	(142,335.00)	(142,335.00)	(142,335.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	174.00	012 R7 389-000-00	City Manager Non-Revenue Receipts Non-Revenue Receipts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	174.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	174.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	CAP 594-130-60	Capital Expenditure Capital Outlays	0.00	0.00	0.00	0.00	0.00
0.00	976.78	500.00	0.00	594-130-64	Machinery & Equipment	0.00	500.00	500.00	500.00	0.00
0.00	976.78	500.00	0.00		Capital Expenditure Totals:	0.00	500.00	500.00	500.00	0.00
174,534.11	190,983.14	180,075.00	212,891.00	EPR 513-100-11	Payroll Expense Salaries & Wages	0.00	188,259.00	188,259.00	188,259.00	0.00
112.01	0.00	0.00	175.00	513-100-12	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	513-100-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
12,818.06	13,309.11	15,517.00	15,000.00	513-100-21	Social Security	0.00	16,214.00	16,214.00	16,214.00	0.00
4,216.08	4,836.63	27,814.00	33,822.00	513-100-22	Retirement	0.00	29,603.00	29,603.00	29,603.00	0.00
29,251.71	28,509.41	31,553.00	22,979.00	513-100-23	Medical Insurance	0.00	24,874.00	22,883.00	22,883.00	0.00
427.31	367.19	1,058.00	628.00	513-100-24	Industrial Insurance	0.00	910.00	910.00	910.00	0.00
0.00	0.00	0.00	0.00	513-100-25	Unemployment	0.00	0.00	0.00	0.00	0.00
1,183.96	1,088.79	771.00	413.00	513-100-27	Life/AD&D/LTD	0.00	403.00	403.00	403.00	0.00
21,612.68	(64,843.27)	413.00	5,151.00	513-100-28	Misc Employee Benefits	0.00	5,213.00	5,213.00	5,213.00	0.00
244,155.92	174,251.00	257,201.00	291,059.00		Payroll Expense Totals:	0.00	265,476.00	263,485.00	263,485.00	0.00
0.00	0.00	0.00	0.00	EXP 513-100-30	Expenditure Supplies	0.00	0.00	0.00	0.00	0.00
1,238.11	3,105.14	3,100.00	1,635.00	513-100-31	Office & Operating Supplies	0.00	2,000.00	2,000.00	2,000.00	0.00
200.00	19.62	0.00	3,500.00	513-100-41	Professional Services	0.00	0.00	0.00	0.00	0.00
3,840.68	3,705.42	3,000.00	2,343.00	513-100-42	Communication	0.00	2,500.00	2,500.00	2,500.00	0.00
5,591.58	2,180.04	4,500.00	3,500.00	513-100-43	Travel	0.00	5,000.00	5,000.00	5,000.00	0.00
0.00	0.00	0.00	0.00	513-100-44	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,619.00	513-100-45	Repairs & Maintenance	0.00	0.00	0.00	3,600.00	0.00
1,160.71	0.00	0.00	0.00	513-100-46	Insurance	0.00	0.00	0.00	0.00	0.00
6,085.89	1,355.46	4,300.00	4,000.00	513-100-49	Miscellaneous	0.00	2,500.00	2,500.00	2,500.00	0.00
8,465.04	14,159.04	14,159.00	14,159.04	513-101-95	Equipment Rental - IT Systems	0.00	14,159.00	14,159.00	14,159.00	0.00

2013	2014	2015	2015				2016	2016	2016	2016
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	0.00	513-400-40	Other Services & Charges	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	2,800.00	513-400-49	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	513-500-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
113.88	0.00	500.00	0.00	513-500-48	Repairs & Maintenance	0.00	500.00	500.00	500.00	0.00
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26,695.89	24,524.72	29,559.00	33,556.04		Expenditure Totals:	0.00	26,659.00	26,659.00	30,259.00	0.00
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270,851.81	199,752.50	287,260.00	324,615.04		EXPENDITURES TOTALS:	0.00	292,635.00	290,644.00	294,244.00	0.00
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0.00	0.00	0.00	174.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>			<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
270,851.81	199,752.50	287,260.00	324,615.04		DEPT EXPENSES	0.00	292,635.00	290,644.00	294,244.00	0.00
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(270,851.81)	(199,752.50)	(287,260.00)	(324,441.04)		City Manager Totals:	0.00	(292,635.00)	(290,644.00)	(294,244.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	013 R4 341-950-00	City Attorney Charges for Services Attorney Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	CAP 594-150-60	Capital Expenditure Capital Outlays	0.00	0.00	0.00	0.00	0.00
367.99	0.00	0.00	0.00	594-150-64	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
367.99	0.00	0.00	0.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
223,071.65	227,069.66	270,235.00	258,199.00	EPR 515-300-11	Payroll Expense Salaries & Wages	0.00	271,721.00	271,721.00	271,721.00	0.00
0.00	0.00	0.00	1,000.00	515-300-12	Overtime	0.00	0.00	1,000.00	1,000.00	0.00
0.00	0.00	0.00	0.00	515-300-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
16,632.91	17,099.64	20,673.00	19,752.00	515-300-21	Social Security	0.00	20,787.00	20,787.00	20,787.00	0.00
11,367.50	12,199.28	27,307.00	25,621.00	515-300-22	Retirement	0.00	30,378.00	30,378.00	30,378.00	0.00
32,974.92	15,036.90	45,157.00	38,450.00	515-300-23	Medical Insurance	0.00	48,185.00	52,384.00	52,384.00	0.00
427.63	303.40	1,719.00	875.00	515-300-24	Industrial Insurance	0.00	1,639.00	1,639.00	1,639.00	0.00
15,704.00	17,528.00	0.00	0.00	515-300-25	Unemployment	0.00	0.00	0.00	0.00	0.00
943.05	745.07	1,693.00	484.00	515-300-27	Life/AD&D/LTD Benefits	0.00	458.00	458.00	458.00	0.00
426.70	376.00	574.00	340.00	515-300-28	Misc Emp Benefits	0.00	405.00	405.00	405.00	0.00
301,548.36	290,357.95	367,358.00	344,721.00		Payroll Expense Totals:	0.00	373,573.00	378,772.00	378,772.00	0.00
128,609.19	116,161.84	135,000.00	158,476.00	EXP 512-400-51	Expenditure District Court County Service	0.00	150,450.00	150,450.00	150,450.00	0.00
0.00	0.00	0.00	0.00	515-300-30	Supplies	0.00	0.00	0.00	0.00	0.00
4,662.39	4,187.27	2,000.00	1,500.00	515-300-31	Office & Operating Supplies	0.00	2,000.00	2,000.00	2,000.00	0.00
0.00	73.56	0.00	0.00	515-300-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
14,654.57	1,004.44	5,150.00	5,000.00	515-300-41	Professional Services	0.00	5,150.00	5,150.00	5,150.00	0.00
1,510.31	1,327.22	1,700.00	1,571.00	515-300-42	Communication	0.00	1,700.00	1,700.00	1,700.00	0.00
288.63	2,251.07	5,000.00	5,000.00	515-300-43	Travel	0.00	5,000.00	5,000.00	5,000.00	0.00
0.00	0.00	0.00	0.00	515-300-45	Operating Rentals & Leases	0.00	0.00	0.00	0.00	0.00
2,489.66	0.00	0.00	0.00	515-300-46	Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	515-300-48	Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015				2016	2016	2016	2016
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
2,829.83	2,725.11	3,241.00	1,500.00	515-300-49	Miscellaneous	0.00	3,241.00	3,241.00	3,241.00	0.00
991.24	0.00	0.00	0.00	515-300-51	District Court Cty Serv	0.00	0.00	0.00	0.00	0.00
2,600.04	4,988.04	4,988.00	4,988.04	515-300-95	Equipment Rental - IT Systems	0.00	4,988.00	4,988.00	4,988.00	0.00
0.00	0.00	0.00	2,700.00	519-200-00	Judgments & Settlements	0.00	0.00	0.00	0.00	0.00
158,635.86	132,718.55	157,079.00	180,735.04		Expenditure Totals:	0.00	172,529.00	172,529.00	172,529.00	0.00
460,552.21	423,076.50	524,437.00	525,456.04		EXPENDITURES TOTALS:	0.00	546,102.00	551,301.00	551,301.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
460,552.21	423,076.50	524,437.00	525,456.04		DEPT EXPENSES	0.00	546,102.00	551,301.00	551,301.00	0.00
(460,552.21)	(423,076.50)	(524,437.00)	(525,456.04)		City Attorney Totals:	0.00	(546,102.00)	(551,301.00)	(551,301.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				014	Grant Admin					
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	333-097-00	FEMA Mit Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-097-00	WA ST military mit plan	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
				R4	Charges for Services					
0.00	0.00	0.00	0.00	342-100-00	Consulting Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Services Totals:	0.00	0.00	0.00	0.00	0.00
				R6	Miscellaneous Receipts					
0.00	0.00	0.00	0.00	369-900-00	Miscellaneous Receipts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				CAP	Capital Expenditure					
0.00	0.00	0.00	0.00	594-140-64	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
				EPR	Payroll Expense					
23,367.95	0.00	0.00	0.00	514-600-11	Salaries & Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	514-600-12	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	514-600-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
1,765.03	0.00	0.00	0.00	514-600-21	Social Security	0.00	0.00	0.00	0.00	0.00
1,241.84	0.00	0.00	0.00	514-600-22	Retirement	0.00	0.00	0.00	0.00	0.00
7,008.31	0.00	0.00	0.00	514-600-23	Medical Insurance	0.00	0.00	0.00	0.00	0.00
65.81	0.00	0.00	0.00	514-600-24	Industrial Insurance	0.00	0.00	0.00	0.00	0.00
147.88	0.00	0.00	0.00	514-600-27	Life/AD&D/LTD	0.00	0.00	0.00	0.00	0.00
39.55	0.00	0.00	0.00	514-600-28	Misc Employee Benefits	0.00	0.00	0.00	0.00	0.00
33,636.37	0.00	0.00	0.00		Payroll Expense Totals:	0.00	0.00	0.00	0.00	0.00
				EXP	Expenditure					
0.00	0.00	0.00	0.00	514-600-30	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
78.00	0.00	0.00	0.00	514-600-42	Communication	0.00	0.00	0.00	0.00	0.00
727.05	0.00	0.00	0.00	514-600-43	Travel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	521-100-31	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	521-100-41	Professional services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	521-100-42	Communication	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	521-100-43	Travel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	521-100-44	Advertising	0.00	0.00	0.00	0.00	0.00
15.97	0.00	0.00	0.00	521-100-46	Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	521-100-49	Misc	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	521-100-95	Equipment Rental - IT Systems	0.00	0.00	0.00	0.00	0.00
821.02	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
34,457.39	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
34,457.39	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
(34,457.39)	0.00	0.00	0.00		Grant Admin Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	3,954.26	1,500.00	0.00	015 CAP 594-160-64	Human Resources Capital Expenditure Machinery & Equipment	0.00	1,500.00	1,500.00	1,500.00	0.00
0.00	3,954.26	1,500.00	0.00		Capital Expenditure Totals:	0.00	1,500.00	1,500.00	1,500.00	0.00
0.00	73,157.78	150,364.00	151,549.00	EPR 516-100-11	Payroll Expense Salaries & Wages	0.00	187,642.00	132,969.00	132,969.00	0.00
0.00	0.00	0.00	0.00	516-100-12	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	5,357.92	11,503.00	11,593.00	516-100-21	Social Security	0.00	14,355.00	10,172.00	10,172.00	0.00
0.00	6,737.82	15,194.00	15,308.00	516-100-22	Retirement	0.00	20,978.00	14,866.00	14,866.00	0.00
0.00	12,634.37	27,450.00	26,335.00	516-100-23	Medical	0.00	45,782.00	22,861.00	22,861.00	0.00
0.00	195.13	1,060.00	585.00	516-100-24	Industrial Insurance	0.00	1,130.00	825.00	825.00	0.00
0.00	426.66	1,007.00	273.00	516-100-27	Life/AD&D/LTD	0.00	357.00	253.00	253.00	0.00
0.00	249.77	500.00	500.00	516-100-28	Misc Emp Benefits	0.00	740.00	548.00	548.00	0.00
0.00	0.00	0.00	0.00	516-100-29	Pension	0.00	0.00	0.00	0.00	0.00
0.00	98,759.45	207,078.00	206,143.00		Payroll Expense Totals:	0.00	270,984.00	182,494.00	182,494.00	0.00
0.00	1,356.20	1,500.00	1,300.00	EXP 516-100-31	Expenditure Supplies	0.00	1,500.00	1,500.00	1,500.00	0.00
0.00	9,398.36	11,000.00	21,000.00	516-100-41	Professional Services	0.00	7,200.00	7,200.00	7,200.00	0.00
0.00	1,210.08	2,700.00	1,850.00	516-100-43	Travel	0.00	2,700.00	2,700.00	2,700.00	0.00
0.00	1,304.80	1,800.00	2,645.00	516-100-45	Operating Rentals & Leases	0.00	2,640.00	2,640.00	2,640.00	0.00
0.00	6,132.14	2,000.00	3,700.00	516-100-49	Training	0.00	2,865.00	2,865.00	2,865.00	0.00
0.00	0.00	2,500.00	0.00	516-100-95	Equip Rental - IT Systems	0.00	0.00	0.00	0.00	0.00
0.00	248.14	1,500.00	700.00	516-400-42	Communication	0.00	1,500.00	1,500.00	1,500.00	0.00
0.00	325.97	0.00	5,500.00	516-400-49	City-wide training	0.00	4,750.00	4,750.00	4,750.00	0.00
0.00	1,200.29	0.00	18,000.00	521-100-41	Civil Service Testing-Prof Ser	0.00	14,550.00	14,550.00	14,550.00	0.00
0.00	2,557.25	6,000.00	10,500.00	521-100-44	Advertising	0.00	6,000.00	6,000.00	6,000.00	0.00
0.00	23,733.23	29,000.00	65,195.00		Expenditure Totals:	0.00	43,705.00	43,705.00	43,705.00	0.00
0.00	126,446.94	237,578.00	271,338.00		EXPENDITURES TOTALS:	0.00	316,189.00	227,699.00	227,699.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	126,446.94	237,578.00	271,338.00		DEPT EXPENSES	0.00	316,189.00	227,699.00	227,699.00	0.00
0.00	(126,446.94)	(237,578.00)	(271,338.00)		Human Resources Totals:	0.00	(316,189.00)	(227,699.00)	(227,699.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				021	Planning					
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	333-000-00	Federal Indirect Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	333-110-41	CZM/DOE Fed Pass Thru	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	333-142-28	CDBG Grant - Housing Needs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-000-00	State Grants	0.00	0.00	0.00	0.00	0.00
0.00	2,700.00	6,300.00	6,148.00	334-042-00	OCD Growth Mgmt Act	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-140-20	CDBG State grant/Fed indirect	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-310-00	Coastal Zone Management Grant	0.00	0.00	0.00	0.00	0.00
0.00	2,700.00	6,300.00	6,148.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
0.00	2,700.00	6,300.00	6,148.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				CAP	Capital Expenditure					
0.00	0.00	0.00	0.00	594-580-60	Capital Outlays	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	594-580-64	Machinery & Equipment	0.00	500.00	500.00	500.00	0.00
0.00	0.00	500.00	0.00		Capital Expenditure Totals:	0.00	500.00	500.00	500.00	0.00
				EPR	Payroll Expense					
125,045.42	116,177.07	150,534.00	140,891.00	558-600-11	Salaries & Wages	0.00	150,018.00	149,929.00	149,929.00	0.00
77.03	1,083.81	0.00	2,000.00	558-600-12	Overtime	0.00	0.00	2,000.00	2,000.00	0.00
0.00	0.00	0.00	0.00	558-600-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
9,269.90	8,653.44	11,516.00	10,778.00	558-600-21	Social Security	0.00	11,476.00	11,470.00	11,470.00	0.00
10,182.79	10,525.87	15,211.00	15,752.00	558-600-22	Retirement	0.00	16,772.00	16,762.00	16,762.00	0.00
25,080.61	23,464.76	32,856.00	26,400.00	558-600-23	Medical Insurance	0.00	28,969.00	27,880.00	27,880.00	0.00
322.75	263.93	1,380.00	525.00	558-600-24	L&I	0.00	833.00	833.00	833.00	0.00
667.73	583.18	870.00	260.00	558-600-27	Standard Insurance	0.00	242.00	242.00	242.00	0.00
173.93	141.13	361.00	201.00	558-600-28	Misc Emp Benefits	0.00	172.00	172.00	172.00	0.00
156.97	171.32	171.00	158.00	558-600-29	Pension Benefits	0.00	171.00	171.00	171.00	0.00
0.00	0.00	0.00	0.00	588-600-24	Industrial Insurance	0.00	0.00	0.00	0.00	0.00
170,977.13	161,064.51	212,899.00	196,965.00		Payroll Expense Totals:	0.00	208,653.00	209,459.00	209,459.00	0.00
				EXP	Expenditure					
0.00	0.00	0.00	0.00	558-600-30	Supplies	0.00	0.00	0.00	0.00	0.00
0.00	1,161.16	500.00	150.00	558-600-31	Office & Operating Supplies	0.00	500.00	500.00	500.00	0.00
0.00	0.00	0.00	0.00	558-600-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015				2016	2016	2016	2016
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	0.00	558-600-41	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	223.59	0.00	1,587.00	558-600-42	Communication	0.00	1,800.00	1,800.00	1,800.00	0.00
1,018.52	794.06	500.00	3,300.00	558-600-43	Travel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	558-600-44	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	558-600-45	Operating Rentals & Leases	0.00	0.00	0.00	0.00	0.00
127.79	0.00	0.00	0.00	558-600-46	Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	558-600-48	Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00
325.00	300.00	0.00	1,140.00	558-600-49	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	558-600-95	Equipment Rental	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	558-601-95	Equipment Rental - IT Systems	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	588-600-28	Misc Emp Benefits	0.00	0.00	0.00	0.00	0.00
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1,471.31	2,478.81	1,000.00	6,177.00		Expenditure Totals:	0.00	2,300.00	2,300.00	2,300.00	0.00
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172,448.44	163,543.32	214,399.00	203,142.00		EXPENDITURES TOTALS:	0.00	211,453.00	212,259.00	212,259.00	0.00
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0.00	2,700.00	6,300.00	6,148.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
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172,448.44	163,543.32	214,399.00	203,142.00		DEPT EXPENSES	0.00	211,453.00	212,259.00	212,259.00	0.00
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(172,448.44)	(160,843.32)	(208,099.00)	(196,994.00)		Planning Totals:	0.00	(211,453.00)	(212,259.00)	(212,259.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				022	DSD					
				R2	Licenses and Permits					
0.00	0.00	0.00	0.00	321-600-00	Professional Licenses & Permit	0.00	0.00	0.00	0.00	0.00
187,670.52	235,782.04	260,000.00	250,000.00	322-100-00	Licenses & Permits - Structure	0.00	200,000.00	250,000.00	250,000.00	0.00
0.00	0.00	0.00	0.00	322-400-00	Street & Curb Permits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	322-900-00	Other Permits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	322-900-01	Local Info Signs	0.00	0.00	0.00	0.00	0.00
187,670.52	235,782.04	260,000.00	250,000.00		Licenses and Permits Totals:	0.00	200,000.00	250,000.00	250,000.00	0.00
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	334-004-00	SOW OFM DSD permit mapping	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-042-00	BCD Grant- smartcode/GMA grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
				R4	Charges for Services					
20,305.00	22,435.50	19,000.00	52,000.00	345-810-00	Zoning & Subdivision Fees	0.00	50,000.00	50,000.00	50,000.00	0.00
0.00	0.00	0.00	0.00	345-830-00	Plan Checking Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	345-850-00	Impact Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	345-860-00	SEPA Mitigation Fees	0.00	0.00	0.00	0.00	0.00
11,356.00	16,905.40	15,000.00	27,000.00	345-890-00	Planning Services	0.00	25,000.00	25,000.00	25,000.00	0.00
0.00	0.00	0.00	0.00	348-950-00	Charges for Services-Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	349-580-00	Planning Services	0.00	0.00	0.00	0.00	0.00
31,661.00	39,340.90	34,000.00	79,000.00		Charges for Services Totals:	0.00	75,000.00	75,000.00	75,000.00	0.00
				R5	Fines and Forfeits					
0.00	0.00	0.00	0.00	353-700-00	Penalties and Fines	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fines and Forfeits Totals:	0.00	0.00	0.00	0.00	0.00
				R6	Miscellaneous Receipts					
0.00	10,137.65	0.00	0.00	369-400-00	Settlements	0.00	0.00	0.00	0.00	0.00
107.40	16,560.91	150.00	204.19	369-900-00	Miscellaneous Receipts	0.00	200.00	200.00	200.00	0.00
0.00	0.00	0.00	0.00	369-900-01	Urban Forestry Revenue	0.00	0.00	0.00	0.00	0.00
107.40	26,698.56	150.00	204.19		Miscellaneous Receipts Totals:	0.00	200.00	200.00	200.00	0.00
				R7	Non-Revenue Receipts					
0.00	0.00	0.00	30.00	386-000-00	Refundable Deposits	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	30.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
219,438.92	301,821.50	294,150.00	329,234.19		REVENUES TOTALS:	0.00	275,200.00	325,200.00	325,200.00	0.00
0.00	0.00	0.00	0.00	CAP	Capital Expenditure					
0.00	0.00	5,000.00	23,500.00	594-580-60	Capital Outlays	0.00	0.00	0.00	0.00	0.00
				594-580-64	Machinery & Equipment	0.00	23,500.00	0.00	0.00	0.00
0.00	0.00	5,000.00	23,500.00		Capital Expenditure Totals:	0.00	23,500.00	0.00	0.00	0.00
285,624.41	297,178.07	334,007.00	322,754.00	EPR	Payroll Expense					
0.00	0.00	0.00	0.00	558-600-11	Salaries & Wages	0.00	383,238.00	382,219.00	382,219.00	0.00
0.00	0.00	0.00	0.00	558-600-12	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	558-600-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
21,059.94	22,127.72	25,551.00	24,650.00	558-600-21	Social Security	0.00	29,277.00	29,199.00	29,199.00	0.00
23,130.60	26,751.58	33,751.00	36,024.00	558-600-22	Retirement	0.00	42,786.00	42,672.00	42,672.00	0.00
63,808.74	68,630.35	84,004.00	74,510.00	558-600-23	Medical Insurance	0.00	90,330.00	87,275.00	87,275.00	0.00
3,606.99	3,903.28	3,893.00	4,740.00	558-600-24	Industrial Insurance	0.00	2,504.00	2,504.00	2,504.00	0.00
521.61	509.32	485.00	233.00	558-600-27	Life/AD&D/LTD Benefits	0.00	233.00	233.00	233.00	0.00
167.45	136.37	260.00	196.00	558-600-28	Misc Emp Benefits	0.00	167.00	167.00	167.00	0.00
1,746.26	1,787.95	1,817.00	1,817.00	558-600-29	Pension Benefits	0.00	2,076.00	2,076.00	2,076.00	0.00
399,666.00	421,024.64	483,768.00	464,924.00		Payroll Expense Totals:	0.00	550,611.00	546,345.00	546,345.00	0.00
12,401.00	0.00	0.00	0.00	EXP	Expenditure					
0.00	0.00	0.00	0.00	558-600-25	Unemployment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	558-600-30	Supplies	0.00	0.00	0.00	0.00	0.00
3,932.95	3,590.51	3,916.50	4,800.00	558-600-31	Office & Operating Supplies	0.00	4,000.00	4,000.00	4,000.00	0.00
0.00	0.00	0.00	0.00	558-600-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
5,930.99	35,425.43	37,000.00	10,000.00	558-600-41	Professional Services	0.00	25,000.00	15,000.00	15,000.00	0.00
7,739.46	7,471.07	11,000.00	3,808.40	558-600-42	Communication	0.00	4,200.00	4,200.00	4,200.00	0.00
71.19	465.32	1,200.00	1,500.00	558-600-43	Travel	0.00	1,200.00	1,200.00	1,200.00	0.00
0.00	0.00	500.00	1,866.09	558-600-44	Advertising	0.00	2,500.00	2,500.00	2,500.00	0.00
6,028.53	8,119.85	10,500.00	8,000.00	558-600-45	Operating Rentals & Leases	0.00	8,000.00	8,000.00	8,000.00	0.00
10,341.97	0.00	0.00	0.00	558-600-46	Insurance	0.00	0.00	0.00	0.00	0.00
12,589.50	12,589.50	12,520.00	12,600.00	558-600-48	Repairs & Maintenance	0.00	14,600.00	14,600.00	14,600.00	0.00
4,761.26	3,345.82	5,270.00	3,400.00	558-600-49	Miscellaneous	0.00	6,880.00	6,880.00	6,880.00	0.00

2013	2014	2015	2015				2016	2016	2016	2016
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	0.00	558-600-90	Interfund Payments for Service	0.00	0.00	0.00	0.00	0.00
3,756.96	3,153.96	3,154.00	3,153.96	558-600-95	Equipment Rental	0.00	3,154.00	3,154.00	3,154.00	0.00
14,517.96	25,719.96	25,720.00	25,719.96	558-601-95	Equipment Rental - IT Systems	0.00	25,720.00	25,720.00	25,720.00	0.00
0.00	0.00	0.00	0.00	559-600-01	Local Info Signs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	240.00	586-000-00	Refundable Deposit Reimb.	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	589-000-00	Other Non Expenditures	0.00	0.00	0.00	0.00	0.00
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82,071.77	99,881.42	110,780.50	75,088.41		Expenditure Totals:	0.00	95,254.00	85,254.00	85,254.00	0.00
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481,737.77	520,906.06	599,548.50	563,512.41		EXPENDITURES TOTALS:	0.00	669,365.00	631,599.00	631,599.00	0.00
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219,438.92	301,821.50	294,150.00	329,234.19		DEPT REVENUES	0.00	275,200.00	325,200.00	325,200.00	0.00
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481,737.77	520,906.06	599,548.50	563,512.41		DEPT EXPENSES	0.00	669,365.00	631,599.00	631,599.00	0.00
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(262,298.85)	(219,084.56)	(305,398.50)	(234,278.22)		DSD Totals:	0.00	(394,165.00)	(306,399.00)	(306,399.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
669,746.05	640,446.09	679,000.00	700,000.00	041 R1 316-100-00	Finance Dept Taxes Business & Occupation Tax	0.00	680,100.00	680,100.00	680,100.00	0.00
669,746.05	640,446.09	679,000.00	700,000.00		Taxes Totals:	0.00	680,100.00	680,100.00	680,100.00	0.00
57,208.88	57,926.89	55,000.00	55,000.00	R2 321-990-00	Licenses and Permits Business Licenses & Permits	0.00	60,000.00	60,000.00	60,000.00	0.00
57,208.88	57,926.89	55,000.00	55,000.00		Licenses and Permits Totals:	0.00	60,000.00	60,000.00	60,000.00	0.00
50,793.24	0.00	0.00	0.00	R4 349-160-00	Charges for Services Interfund Services	0.00	0.00	0.00	0.00	0.00
50,793.24	0.00	0.00	0.00		Charges for Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R6 361-110-00	Miscellaneous Receipts Investment Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
777,748.17	698,372.98	734,000.00	755,000.00		REVENUES TOTALS:	0.00	740,100.00	740,100.00	740,100.00	0.00
0.00	0.00	0.00	0.00	CAP 594-140-60	Capital Expenditure Capital Outlays	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-140-64	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
238,007.39	154,878.49	173,741.00	179,357.00	EPR 514-230-11	Payroll Expense Salaries & Wages	0.00	182,973.00	182,693.00	182,693.00	0.00
394.58	12.33	0.00	200.00	514-230-12	Overtime	0.00	0.00	200.00	200.00	0.00
0.00	0.00	0.00	0.00	514-230-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
17,618.78	11,624.14	13,291.00	13,509.00	514-230-21	Social Security	0.00	13,991.00	13,970.00	13,970.00	0.00
17,142.94	12,773.53	17,638.00	19,108.00	514-230-22	Retirement	0.00	20,447.00	20,416.00	20,416.00	0.00
52,965.32	32,227.13	41,946.00	41,766.00	514-230-23	Medical Insurance	0.00	43,826.00	43,356.00	43,356.00	0.00
786.65	417.55	1,296.00	702.00	514-230-24	Industrial Insurance	0.00	1,115.00	1,115.00	1,115.00	0.00
654.71	429.53	705.00	232.00	514-230-27	Life/AD&D/LTD Benefits	0.00	200.00	200.00	200.00	0.00
225.91	157.79	195.00	221.00	514-230-28	Misc Employee Benefits	0.00	209.00	209.00	209.00	0.00
1,058.06	715.34	723.00	730.00	514-230-29	Pension Benefits	0.00	723.00	723.00	723.00	0.00
328,854.34	213,235.83	249,535.00	255,825.00	EXP	Payroll Expense Totals: Expenditure	0.00	263,484.00	262,882.00	262,882.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	514-200-50	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00
0.00	35.76	0.00	0.00	514-200-51	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00
0.00	687.81	0.00	7,000.00	514-220-41	Professional Services Banking	0.00	6,600.00	6,600.00	6,600.00	0.00
250.75	0.00	0.00	0.00	514-230-25	Unemployment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	514-230-30	Supplies	0.00	0.00	0.00	0.00	0.00
5,170.97	4,524.46	5,000.00	5,000.00	514-230-31	Office & Operating Supplies	0.00	4,500.00	4,500.00	4,500.00	0.00
1,045.62	0.00	0.00	0.00	514-230-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
10,696.14	9,536.77	6,000.00	4,000.00	514-230-41	Professional Services	0.00	1,500.00	1,500.00	1,500.00	0.00
8,276.58	9,847.12	9,000.00	8,500.00	514-230-42	Communication	0.00	9,132.00	9,132.00	9,132.00	0.00
553.06	901.38	1,500.00	3,000.00	514-230-43	Travel	0.00	1,500.00	1,500.00	1,500.00	0.00
0.00	0.00	0.00	0.00	514-230-44	Advertising	0.00	0.00	0.00	0.00	0.00
(351.12)	2,377.22	3,000.00	4,500.00	514-230-45	Operating Rentals & Leases	0.00	4,316.00	4,316.00	4,316.00	0.00
7,371.00	0.00	0.00	0.00	514-230-46	Insurance	0.00	0.00	0.00	0.00	0.00
14,492.96	11,506.46	11,000.00	9,750.00	514-230-48	Repairs & Maintenance	0.00	10,300.00	10,300.00	10,300.00	0.00
1,946.28	1,489.00	1,261.00	1,000.00	514-230-49	Training	0.00	1,750.00	1,750.00	1,750.00	0.00
12,832.25	16,707.96	15,000.00	10,500.00	514-230-51	Intergovernmental Prof Svcs	0.00	28,000.00	21,208.00	21,208.00	0.00
6,080.04	7,322.04	7,322.00	7,322.04	514-231-95	Equipment Rental-IT Systems	0.00	7,322.00	7,322.00	7,322.00	0.00
0.00	0.00	0.00	137.96	586-000-00	Refunds-Bus Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	588-800-00	Prior Year Correction Agency	0.00	0.00	0.00	0.00	0.00
532.22	56.21	0.00	0.00	589-000-02	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	592-250-82	Interfund interest expense	0.00	0.00	0.00	0.00	0.00
68,896.75	64,992.19	59,083.00	60,710.00		Expenditure Totals:	0.00	74,920.00	68,128.00	68,128.00	0.00
397,751.09	278,228.02	308,618.00	316,535.00		EXPENDITURES TOTALS:	0.00	338,404.00	331,010.00	331,010.00	0.00
777,748.17	698,372.98	734,000.00	755,000.00		DEPT REVENUES	0.00	740,100.00	740,100.00	740,100.00	0.00
397,751.09	278,228.02	308,618.00	316,535.00		DEPT EXPENSES	0.00	338,404.00	331,010.00	331,010.00	0.00
379,997.08	420,144.96	425,382.00	438,465.00		Finance Dept Totals:	0.00	401,696.00	409,090.00	409,090.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
1,225.00	710.00	0.00	1,008.33	051 R2 322-900-00	Police Admin Licenses and Permits City gun permit fees	0.00	0.00	0.00	0.00	0.00
1,225.00	710.00	0.00	1,008.33		Licenses and Permits Totals:	0.00	0.00	0.00	0.00	0.00
235,017.73	233,998.17	248,000.00	248,000.00	R3 313-150-00	Intergovernmental Special Purpose Tax	0.00	251,700.00	283,771.00	283,771.00	0.00
0.00	0.00	0.00	0.00	333-020-60	Traffic Safety fed pass-thru	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-035-28	WA TRAFFIC SAFETY	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	336-060-10	MVET - Crim Jus - High Crime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	18,910.00	336-060-20	CJ-High Crime	0.00	0.00	0.00	0.00	0.00
2,209.02	2,397.40	2,388.00	5,115.00	336-060-21	Motor Vehicle Tax - Population	0.00	12,200.00	12,200.00	12,200.00	0.00
0.00	0.00	0.00	0.00	336-060-22	Crim Jus -DCD #1	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	336-060-23	Crim Jus - DCD #2	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	336-060-24	Crim Jus - DCD #3	0.00	0.00	0.00	0.00	0.00
8,222.13	8,789.13	8,188.00	9,158.00	336-060-26	Criminal Justice - Special Pro	0.00	9,200.00	9,200.00	9,200.00	0.00
1,668.80	1,660.90	2,300.00	2,000.00	336-060-51	DUI/Other cCrim Jus	0.00	2,700.00	2,700.00	2,700.00	0.00
6,153.07	17,334.38	24,932.00	25,470.00	336-060-94	Liquor Excise Tax	0.00	42,100.00	42,100.00	42,100.00	0.00
1,048.47	1,254.28	0.00	1,000.00	342-370-00	Booking Fee	0.00	1,000.00	1,000.00	1,000.00	0.00
254,319.22	265,434.26	285,808.00	309,653.00		Intergovernmental Totals:	0.00	318,900.00	350,971.00	350,971.00	0.00
340.00	270.00	2,400.00	206.00	R4 341-950-00	Charges for Services Legal Services	0.00	200.00	200.00	200.00	0.00
2,626.25	1,800.00	0.00	600.00	342-100-00	Public Safety Services	0.00	600.00	600.00	600.00	0.00
0.00	0.00	0.00	0.00	342-360-00	Court Awarded Fees- Inmates	0.00	0.00	0.00	0.00	0.00
1,612.23	476.17	1,600.00	500.00	342-380-00	Pretrial SUP	0.00	500.00	500.00	500.00	0.00
853.12	1,470.49	0.00	377.76	342-380-01	Crime CNV DUI	0.00	300.00	300.00	300.00	0.00
477.93	223.17	0.00	123.47	342-380-03	Crime CONV FE CN	0.00	100.00	100.00	100.00	0.00
5,909.53	4,239.83	4,000.00	1,807.23		Charges for Services Totals:	0.00	1,700.00	1,700.00	1,700.00	0.00
530.17	777.03	0.00	475.00	R5 353-100-02	Fines and Forfeits School Zone Safety	0.00	500.00	500.00	500.00	0.00
530.17	777.03	0.00	475.00		Fines and Forfeits Totals:	0.00	500.00	500.00	500.00	0.00
0.00	0.00	0.00	0.00	R6 367-110-01	Miscellaneous Receipts Donations- Connecting Chord	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	367-190-00	Donations -Other	0.00	0.00	0.00	0.00	0.00
0.00	482.63	0.00	0.00	369-900-00	Miscellaneous Receipts	0.00	0.00	0.00	0.00	0.00
0.00	482.63	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2.00	0.00	R7 386-970-00	Non-Revenue Receipts Judicial Info Systems	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	386-990-00	School Zone Safety	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	121.00	389-000-00	Non- Revenue	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2.00	121.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
261,983.92	271,643.75	289,810.00	313,064.56		REVENUES TOTALS:	0.00	321,100.00	353,171.00	353,171.00	0.00
0.00	0.00	0.00	0.00	CAP 594-210-60	Capital Expenditure Capital Outlays	0.00	0.00	0.00	0.00	0.00
4,659.42	3,137.90	22,065.00	28,300.00	594-210-64	Machinery & Equipment	0.00	26,000.00	6,000.00	6,000.00	0.00
4,659.42	3,137.90	22,065.00	28,300.00		Capital Expenditure Totals:	0.00	26,000.00	6,000.00	6,000.00	0.00
0.00	0.00	0.00	0.00	EPR 517-280-20	Payroll Expense Personnel Benefits	0.00	0.00	0.00	0.00	0.00
42,726.44	38,895.73	53,563.00	35,746.00	517-280-29	Pension Benefits	0.00	53,563.00	41,500.00	41,500.00	0.00
247,280.74	264,527.58	289,618.00	268,593.00	521-100-11	Salaries & Wages	0.00	269,528.00	205,144.00	205,144.00	0.00
2,084.39	820.79	2,700.00	1,000.00	521-100-12	Overtime	0.00	0.00	1,000.00	1,000.00	0.00
0.00	0.00	0.00	0.00	521-100-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
19,097.27	20,198.16	22,497.00	20,547.00	521-100-21	Social Security	0.00	20,619.00	15,694.00	15,694.00	0.00
15,759.96	17,884.19	20,284.00	18,500.00	521-100-22	Retirement	0.00	14,096.00	10,729.00	10,729.00	0.00
59,746.11	65,240.05	69,504.00	75,657.00	521-100-23	Medical Insurance	0.00	95,179.00	75,987.00	75,987.00	0.00
2,531.84	2,858.61	3,396.00	4,455.00	521-100-24	Industrial Insurance	0.00	4,403.00	3,948.00	3,948.00	0.00
879.68	1,040.76	3,396.00	325.00	521-100-27	Life/AD&D/LTD Benefits	0.00	184.00	184.00	184.00	0.00
10,805.98	6,439.70	4,832.00	6,000.00	521-100-28	Misc Employee Benefits	0.00	120.00	120.00	120.00	0.00
1,038.24	1,038.24	1,038.00	1,038.00	521-100-29	Pension Benefits	0.00	1,557.00	1,038.00	1,038.00	0.00
401,950.65	418,943.81	470,828.00	431,861.00		Payroll Expense Totals:	0.00	459,249.00	355,344.00	355,344.00	0.00
0.00	0.00	0.00	0.00	EXP 521-100-25	Expenditure Unemployment	0.00	0.00	0.00	0.00	0.00
989.84	(43.00)	900.00	650.00	521-100-26	Uniforms	0.00	1,900.00	1,900.00	1,900.00	0.00
0.00	113.94	0.00	0.00	521-100-30	Supplies	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
6,283.71	10,315.44	10,000.00	5,000.00	521-100-31	Office & Operating Supplies	0.00	5,000.00	5,000.00	5,000.00	0.00
0.00	0.00	0.00	0.00	521-100-32	Fuel Consumed	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	521-100-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
1,158.48	459.00	9,189.00	7,000.00	521-100-41	Professional Services	0.00	13,300.00	13,300.00	13,300.00	0.00
36,222.60	32,715.42	26,200.00	30,135.00	521-100-42	Communication	0.00	33,250.00	33,250.00	33,250.00	0.00
52.13	2,274.50	2,000.00	2,000.00	521-100-43	Travel	0.00	2,000.00	2,000.00	2,000.00	0.00
427.00	0.00	100.00	0.00	521-100-44	Advertising	0.00	0.00	0.00	0.00	0.00
5,683.99	6,763.46	12,700.00	11,500.00	521-100-45	Operating Rentals & Leases	0.00	7,200.00	7,200.00	7,200.00	0.00
27,895.23	0.00	0.00	0.00	521-100-46	Insurance	0.00	0.00	0.00	0.00	0.00
9,433.85	13,142.88	10,650.00	15,500.00	521-100-49	Miscellaneous	0.00	10,910.00	10,910.00	10,910.00	0.00
0.00	10,833.33	0.00	0.00	521-100-50	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	521-100-51	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	521-101-41	Professional Services-SubsAbus	0.00	0.00	0.00	0.00	0.00
7.28	1.13	0.00	0.00	521-230-31	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
0.00	240.00	0.00	0.00	521-500-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
23,479.45	22,741.95	22,726.00	20,700.00	521-500-45	Operating Rentals & Leases	0.00	20,500.00	20,500.00	20,500.00	0.00
16,778.02	0.00	0.00	0.00	521-500-46	Insurance	0.00	0.00	0.00	0.00	0.00
3,652.67	0.00	0.00	0.00	521-500-47	Utility Services	0.00	0.00	0.00	0.00	0.00
6,764.10	3,250.46	5,500.00	6,200.00	521-500-48	Repairs & Maintenance	0.00	3,100.00	3,100.00	3,100.00	0.00
0.00	0.00	0.00	0.00	521-500-90	Interfund Payments for Service	0.00	0.00	0.00	0.00	0.00
0.00	1,664.72	0.00	0.00	521-500-95	Equipment Rental	0.00	0.00	0.00	0.00	0.00
0.00	1,328.72	0.00	0.00	521-501-95	Equipment Rental IT Systems	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	589-000-00	Non - Expenditure	0.00	0.00	0.00	0.00	0.00
138,828.35	105,801.95	99,965.00	98,685.00		Expenditure Totals:	0.00	97,160.00	97,160.00	97,160.00	0.00
545,438.42	527,883.66	592,858.00	558,846.00		EXPENDITURES TOTALS:	0.00	582,409.00	458,504.00	458,504.00	0.00
261,983.92	271,643.75	289,810.00	313,064.56		DEPT REVENUES	0.00	321,100.00	353,171.00	353,171.00	0.00
545,438.42	527,883.66	592,858.00	558,846.00		DEPT EXPENSES	0.00	582,409.00	458,504.00	458,504.00	0.00
(283,454.50)	(256,239.91)	(303,048.00)	(245,781.44)		Police Admin Totals:	0.00	(261,309.00)	(105,333.00)	(105,333.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				054	Police Operations					
				R1	Taxes					
110,864.26	109,860.30	109,948.00	116,000.00	313-710-00	Retail Sales Tax - Crim Just	0.00	117,700.00	121,434.00	121,434.00	0.00
27,841.59	31,829.45	30,437.00	32,846.12	316-400-01	Public Utility Tax-Wtr	0.00	0.00	33,382.00	33,382.00	0.00
35,378.51	35,459.26	35,200.00	35,116.65	316-400-02	Public Utility Tax-Swr	0.00	0.00	36,170.00	36,170.00	0.00
18,853.48	21,345.02	18,844.00	18,334.47	316-400-03	Public Utility Tax -Grbge	0.00	0.00	19,251.00	19,251.00	0.00
7,169.54	7,514.37	7,762.00	7,646.15	316-400-04	Public Utility Tax-Storm	0.00	0.00	7,800.00	7,800.00	0.00
0.00	0.00	0.00	0.00	318-110-00	Admissions Tax	0.00	0.00	0.00	0.00	0.00
200,107.38	206,008.40	202,191.00	209,943.39		Taxes Totals:	0.00	117,700.00	218,037.00	218,037.00	0.00
				R2	Licenses and Permits					
188.69	50.00	0.00	55.00	322-900-00	Bicycle License Fees	0.00	0.00	0.00	0.00	0.00
188.69	50.00	0.00	55.00		Licenses and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	331-000-01	Federal Grants - Police	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	331-000-02	STOP Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,128.00	331-000-03	Police Grant- vests	0.00	0.00	0.00	0.00	0.00
69,296.04	0.00	17,500.00	17,500.00	331-160-60	Bureau of Justice Assistance	0.00	0.00	0.00	0.00	0.00
0.00	219,622.48	0.00	0.00	331-165-90	Violence Against Women	0.00	0.00	0.00	0.00	0.00
48,000.00	31,500.00	0.00	28,000.00	331-167-10	DOJ COPS Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	333-000-00	Police Corp Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	333-020-20	SOW DOLPRINT	0.00	0.00	0.00	0.00	0.00
0.00	2,522.54	0.00	0.00	333-020-60	DUI emphasis patrol grant	0.00	0.00	0.00	0.00	0.00
6,200.00	8,125.45	3,700.00	0.00	333-042-00	Police STOP Violence Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	333-165-90	JDART Violence Against Women S	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	333-167-10	Secure our Schools	0.00	0.00	0.00	0.00	0.00
750.00	0.00	0.00	0.00	334-001-10	Police Corp Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-001-50	DOC-SOR Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-035-00	Traffic Safety Commission	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-036-00	DOT Bicycle Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-042-01	Police -Domestic Violence STOP	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,440.00	0.00	336-060-51	DUI/Other Crim Justice	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	338-210-00	Int Govt Law Enforcement Serv	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	338-210-02	JAG Grant	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	339-016-80	ARRA Fed Drug Abuse Prev	0.00	0.00	0.00	0.00	0.00
124,246.04	261,770.47	22,640.00	46,628.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R4 341-230-00	Charges for Services Superior Court Filings	0.00	0.00	0.00	0.00	0.00
798.19	1,745.07	0.00	950.00	341-330-00	Dist Court Admin Fees	0.00	800.00	800.00	800.00	0.00
250.00	180.54	500.00	0.00	342-100-00	Law Enforcement Services	0.00	0.00	0.00	0.00	0.00
0.00	10.00	115.00	40.00	342-330-00	Adult Probation Charges	0.00	0.00	0.00	0.00	0.00
147.68	509.25	0.00	315.00	342-360-00	Electronic Monitoring	0.00	300.00	300.00	300.00	0.00
1,195.87	2,444.86	615.00	1,305.00		Charges for Services Totals:	0.00	1,100.00	1,100.00	1,100.00	0.00
0.00	0.00	0.00	0.00	R5 351-900-00	Fines and Forfeits Other Superior Court Penalties	0.00	0.00	0.00	0.00	0.00
878.47	527.44	356.66	600.00	352-300-00	Civil Penalties - Insurance	0.00	500.00	500.00	500.00	0.00
28,102.95	38,093.59	40,000.00	32,500.00	353-100-00	Traffic Infractions	0.00	40,000.00	40,000.00	40,000.00	0.00
2,453.20	455.88	362.55	56.00	353-700-00	Non-Traffic Infractions	0.00	0.00	0.00	0.00	0.00
26,459.94	20,018.98	24,000.00	12,750.00	354-000-00	Parking Infractions	0.00	14,000.00	14,000.00	14,000.00	0.00
4,259.67	5,317.65	4,000.00	5,000.00	355-200-00	DUI Fines	0.00	5,000.00	5,000.00	5,000.00	0.00
3,017.32	3,232.88	3,000.00	2,400.00	355-800-00	Criminal Fines - Other	0.00	2,100.00	2,100.00	2,100.00	0.00
3,013.22	3,199.54	3,088.33	1,800.00	356-900-00	Non- Traffic Misdemeanors	0.00	2,000.00	2,000.00	2,000.00	0.00
0.00	0.00	0.00	0.00	357-300-00	Court Cost Recoupments	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	357-340-00	Warrant/Supboena	0.00	0.00	0.00	0.00	0.00
68,184.77	70,845.96	74,807.54	55,106.00		Fines and Forfeits Totals:	0.00	63,600.00	63,600.00	63,600.00	0.00
0.00	0.00	0.00	0.00	R6 367-000-01	Miscellaneous Receipts Contributions- Police Operation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	367-110-00	WASPC Equipment Grant	0.00	0.00	0.00	0.00	0.00
4.00	0.00	0.00	0.00	367-190-00	Donations - Other	0.00	0.00	0.00	0.00	0.00
1,493.95	5,665.86	1,800.00	600.00	369-900-00	Miscellaneous Receipts	0.00	600.00	600.00	600.00	0.00
1,497.95	5,665.86	1,800.00	600.00		Miscellaneous Receipts Totals:	0.00	600.00	600.00	600.00	0.00
0.00	0.00	0.00	18,496.00	R7 389-000-00	Non-Revenue Receipts Misc Non Revenue Receipts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-000-00	Operating Transfers In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	18,496.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	R9 395-200-00	Other Financing Sources Restitution-City damage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
395,420.70	546,785.55	302,053.54	332,133.39		REVENUES TOTALS:	0.00	183,000.00	283,337.00	283,337.00	0.00
3,065.14	0.00	0.00	2,000.00	CAP 594-210-64	Capital Expenditure Machinery & Equipment	0.00	2,500.00	2,500.00	2,500.00	0.00
3,065.14	0.00	0.00	2,000.00		Capital Expenditure Totals:	0.00	2,500.00	2,500.00	2,500.00	0.00
949,906.06	1,053,456.42	961,674.00	900,000.00	EPR 521-200-11	Payroll Expense Salaries & Wages	0.00	1,128,785.00	1,128,785.00	1,128,785.00	0.00
113,898.95	125,589.68	100,000.00	200,000.00	521-200-12	Overtime	0.00	169,060.00	104,358.00	104,358.00	0.00
0.00	0.00	0.00	0.00	521-200-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
82,649.53	91,132.01	76,522.00	87,399.00	521-200-21	Social Security	0.00	101,502.00	96,552.00	96,552.00	0.00
52,618.27	54,257.12	51,347.00	51,225.00	521-200-22	Retirement	0.00	65,796.00	62,412.00	62,412.00	0.00
186,964.93	182,556.44	199,847.00	182,500.00	521-200-23	Medical Insurance	0.00	230,744.00	248,493.00	248,493.00	0.00
17,759.34	21,221.25	24,829.00	22,500.00	521-200-24	Industrial Insurance	0.00	50,493.00	48,610.00	48,610.00	0.00
12,776.93	22,721.09	16,000.00	35,000.00	521-200-26	Uniforms	0.00	50,000.00	50,000.00	50,000.00	0.00
0.00	0.00	0.00	0.00	521-200-27	Life/AD&D/LTD Benefits	0.00	0.00	0.00	0.00	0.00
17,448.72	18,336.66	38,749.00	24,000.00	521-200-28	Misc Employee Benefits	0.00	30,128.00	30,128.00	30,128.00	0.00
905.57	227.81	0.00	300.00	521-200-43	Travel	0.00	0.00	0.00	0.00	0.00
1,434,928.30	1,569,498.48	1,468,968.00	1,502,924.00		Payroll Expense Totals:	0.00	1,826,508.00	1,769,338.00	1,769,338.00	0.00
0.00	0.00	0.00	0.00	EXP 521-200-00	Expenditure School Safety	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	521-200-25	Unemployment	0.00	0.00	0.00	0.00	0.00
0.00	87.88	0.00	0.00	521-200-30	Supplies	0.00	0.00	0.00	0.00	0.00
16,890.09	24,844.22	21,000.00	18,600.00	521-200-31	Office & Operating Supplies	0.00	23,000.00	23,000.00	23,000.00	0.00
0.00	0.00	0.00	600.00	521-200-41	Professional Services	0.00	0.00	0.00	0.00	0.00
51.29	156.76	0.00	0.00	521-200-48	Repairs and Maintenance	0.00	0.00	0.00	0.00	0.00
69,624.12	219,694.47	0.00	-237.00	521-200-49	JDART pass thru protect srvc	0.00	0.00	0.00	0.00	0.00
145,021.96	86,636.04	86,636.00	86,636.04	521-200-95	Equipment Rental -Fleet	0.00	86,636.00	86,636.00	86,636.00	0.00
71,930.04	97,497.00	97,497.00	97,497.00	523-501-95	Equipment Rental - IT Systems	0.00	97,497.00	97,497.00	97,497.00	0.00
3,400.50	837.50	8,000.00	0.00	523-600-41	Criminal Services Alternative	0.00	8,000.00	8,000.00	8,000.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
224,408.50	197,952.31	220,000.00	220,000.00	523-600-50	Intergovernmental Services	0.00	220,000.00	220,000.00	220,000.00	0.00
1,878.00	2,042.50	0.00	0.00	523-600-51	Intergovernmental Prof SVCS	0.00	0.00	0.00	0.00	0.00
11,539.00	7,447.00	12,000.00	13,000.00	523-601-50	Intergovernmental Serv-Animal	0.00	12,000.00	12,000.00	12,000.00	0.00
251,267.51	293,107.28	306,188.00	324,500.00	523-602-50	Intergovernmental Serv-Dispatc	0.00	300,000.00	315,000.00	315,000.00	0.00
0.00	0.00	0.00	0.00	589-000-00	Non-expenditure	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	598-000-52	Intergov pass thru	0.00	0.00	0.00	0.00	0.00
796,011.01	930,302.96	751,321.00	760,596.04		Expenditure Totals:	0.00	747,133.00	762,133.00	762,133.00	0.00
2,234,004.45	2,499,801.44	2,220,289.00	2,265,520.04		EXPENDITURES TOTALS:	0.00	2,576,141.00	2,533,971.00	2,533,971.00	0.00
395,420.70	546,785.55	302,053.54	332,133.39		DEPT REVENUES	0.00	183,000.00	283,337.00	283,337.00	0.00
2,234,004.45	2,499,801.44	2,220,289.00	2,265,520.04		DEPT EXPENSES	0.00	2,576,141.00	2,533,971.00	2,533,971.00	0.00
(1,838,583.75)	(1,953,015.89)	(1,918,235.46)	(1,933,386.65)		Police Operations Totals:	0.00	(2,393,141.00)	(2,250,634.00)	(2,250,634.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	550.00	0.00	200.00	060 R3 369-900-00	Police Training Intergovernmental Miscellaneous Revenue	0.00	200.00	200.00	200.00	0.00
0.00	550.00	0.00	200.00		Intergovernmental Totals:	0.00	200.00	200.00	200.00	0.00
0.00	550.00	0.00	200.00		REVENUES TOTALS:	0.00	200.00	200.00	200.00	0.00
0.00	0.00	0.00	0.00	EXP 521-400-40	Expenditure Other Services and Charges	0.00	0.00	0.00	0.00	0.00
6,594.80	8,743.08	14,500.00	15,000.00	521-400-43	Travel	0.00	17,500.00	12,500.00	12,500.00	0.00
6,831.04	14,623.36	18,300.00	20,000.00	521-400-49	Miscellaneous	0.00	18,000.00	18,000.00	18,000.00	0.00
13,425.84	23,366.44	32,800.00	35,000.00		Expenditure Totals:	0.00	35,500.00	30,500.00	30,500.00	0.00
13,425.84	23,366.44	32,800.00	35,000.00		EXPENDITURES TOTALS:	0.00	35,500.00	30,500.00	30,500.00	0.00
0.00	550.00	0.00	200.00		DEPT REVENUES	0.00	200.00	200.00	200.00	0.00
13,425.84	23,366.44	32,800.00	35,000.00		DEPT EXPENSES	0.00	35,500.00	30,500.00	30,500.00	0.00
(13,425.84)	(22,816.44)	(32,800.00)	(34,800.00)		Police Training Totals:	0.00	(35,300.00)	(30,300.00)	(30,300.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	080 R3 334-000-30	City Clerk Intergovernmental WA State Local Records Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R4 349-160-00	Charges for Services Interfund Personnel Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Services Totals:	0.00	0.00	0.00	0.00	0.00
3,782.47	4,064.35	4,000.00	6,000.00	R6 369-900-00	Miscellaneous Receipts Other Misc Revenues	0.00	5,000.00	0.00	5,000.00	0.00
3,782.47	4,064.35	4,000.00	6,000.00		Miscellaneous Receipts Totals:	0.00	5,000.00	0.00	5,000.00	0.00
0.00	0.00	0.00	150.00	R7 389-000-00	Non-Revenue Receipts Non-Revenue Receipts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	150.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
3,782.47	4,064.35	4,000.00	6,150.00		REVENUES TOTALS:	0.00	5,000.00	0.00	5,000.00	0.00
0.00	3,126.75	0.00	0.00	CAP 594-140-64	Capital Expenditure Machinery & Equipment	0.00	25,000.00	0.00	0.00	0.00
0.00	3,126.75	0.00	0.00		Capital Expenditure Totals:	0.00	25,000.00	0.00	0.00	0.00
141,617.16	203,457.03	122,428.00	124,501.00	EPR 511-300-11	Payroll Expense Salaries & Wages	0.00	124,395.00	124,395.00	124,395.00	0.00
300.86	1,134.22	0.00	0.00	511-300-12	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	511-300-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
10,457.81	14,877.22	9,366.00	9,524.00	511-300-21	Social Security	0.00	9,516.00	9,516.00	9,516.00	0.00
11,823.90	18,842.94	12,371.00	12,363.00	511-300-22	Retirement	0.00	13,907.00	13,907.00	13,907.00	0.00
35,393.17	52,627.81	43,142.00	40,912.00	511-300-23	Medical Insurance	0.00	45,326.00	41,748.00	41,748.00	0.00
419.89	689.91	1,058.00	620.00	511-300-24	Industrial Insurance	0.00	910.00	910.00	910.00	0.00
820.51	1,266.41	845.00	298.00	511-300-27	Life/AD&D/LTD Benefits	0.00	236.00	236.00	236.00	0.00
486.91	510.44	224.00	204.00	511-300-28	Misc Employee Benefits	0.00	224.00	224.00	224.00	0.00
201,320.21	293,405.98	189,434.00	188,422.00		Payroll Expense Totals:	0.00	194,514.00	190,936.00	190,936.00	0.00
0.00	0.00	0.00	0.00	EXP 511-300-30	Expenditure Supplies	0.00	0.00	0.00	0.00	0.00
5,596.05	9,726.21	6,500.00	4,600.00	511-300-31	Office & Operating Supplies	0.00	6,500.00	6,500.00	6,500.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	511-300-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
3,782.06	37,246.62	5,000.00	3,500.00	511-300-41	Professional Services	0.00	5,000.00	5,000.00	5,000.00	0.00
1,444.11	2,283.31	1,500.00	1,700.00	511-300-42	Communication	0.00	1,950.00	1,950.00	1,950.00	0.00
1,611.23	2,201.33	2,600.00	600.00	511-300-43	Travel	0.00	3,800.00	3,800.00	3,800.00	0.00
6,224.09	7,723.85	1,500.00	1,400.00	511-300-44	Advertising	0.00	1,500.00	1,500.00	1,500.00	0.00
4,371.01	6,193.33	6,600.00	6,900.00	511-300-45	Operating Rentals and Leases	0.00	8,400.00	8,400.00	8,400.00	0.00
1,112.79	0.00	0.00	0.00	511-300-46	Insurance	0.00	0.00	0.00	0.00	0.00
16,202.34	18,827.73	19,000.00	26,000.00	511-300-48	Repairs & Maintenance	0.00	23,200.00	23,200.00	23,200.00	0.00
17,724.99	12,808.59	20,500.00	10,000.00	511-300-49	Miscellaneous	0.00	15,600.00	15,600.00	15,600.00	0.00
5,304.00	8,285.04	8,285.00	8,285.04	511-300-95	Equipment Rental - IT Systems	0.00	8,285.00	8,285.00	8,285.00	0.00
0.00	0.00	0.00	0.00	589-000-00	Other Non Expenditures	0.00	0.00	0.00	0.00	0.00
63,372.67	105,296.01	71,485.00	62,985.04		Expenditure Totals:	0.00	74,235.00	74,235.00	74,235.00	0.00
264,692.88	401,828.74	260,919.00	251,407.04		EXPENDITURES TOTALS:	0.00	293,749.00	265,171.00	265,171.00	0.00
3,782.47	4,064.35	4,000.00	6,150.00		DEPT REVENUES	0.00	5,000.00	0.00	5,000.00	0.00
264,692.88	401,828.74	260,919.00	251,407.04		DEPT EXPENSES	0.00	293,749.00	265,171.00	265,171.00	0.00
(260,910.41)	(397,764.39)	(256,919.00)	(245,257.04)		City Clerk Totals:	0.00	(288,749.00)	(265,171.00)	(260,171.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	091 R3 331-000-01	City Facilities Intergovernmental Homeland Security	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R4 341-930-00	Charges for Services Custodial Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	349-180-00	PublicRestroomMaintenance LTAC	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	CAP 594-180-64	Capital Expenditure Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-250-64	EOC Machinery & Equip	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	EPR 518-300-11	Payroll Expense Salaries & Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-12	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-21	Social Security	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-22	Retirement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-23	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-24	Industrial Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-27	Life/AD&D/LTD Benefits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-28	Misc Employee Benefits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-29	Pension Benefits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Payroll Expense Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	EXP 518-300-30	Expenditure Supplies	0.00	0.00	0.00	0.00	0.00
570.41	0.00	0.00	0.00	518-300-31	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-35	Small Tools	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-41	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-42	Communication	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	518-300-45	Operating Rentals & Leases	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-46	Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-47	Utility Services	0.00	0.00	0.00	0.00	0.00
2.56	0.00	0.00	0.00	518-300-48	Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-49	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-90	Interfund Payments for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-300-95	Equipment Rental	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-301-41	Professional Services-Alarms	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-302-41	Professional Services-Elevator	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-303-41	Professional Services-LAD Circ	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	525-500-49	EOC operations	0.00	0.00	0.00	0.00	0.00
572.97	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
572.97	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
572.97	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
(572.97)	0.00	0.00	0.00		City Facilities Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	093 R3 334-027-00	Contracts Intergovernmental IAC Grant NWMC ROW	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R6 367-110-00	Miscellaneous Receipts Donation	0.00	0.00	0.00	0.00	0.00
160.00	0.00	0.00	0.00	369-900-01	Misc - Wellness Program	0.00	0.00	0.00	0.00	0.00
160.00	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
160.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	EXP 511-600-40	Expenditure Other Services and Charges	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	511-600-41	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	511-600-49	Miscellaneous - L&I Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	511-600-50	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	40.00	511-600-51	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	511-600-52	County Services- Liquor excise	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	511-600-53	County Services - BRFS Study	0.00	0.00	0.00	0.00	0.00
224.64	2.00	0.00	0.00	513-200-31	Supplies -PDA	0.00	0.00	0.00	0.00	0.00
2,658.29	0.00	0.00	0.00	513-200-41	Professional Services	0.00	0.00	0.00	0.00	0.00
15,000.00	0.00	0.00	0.00	517-710-90	Unemployment Self-Insurance	0.00	0.00	0.00	0.00	0.00
436.14	335.66	810.00	400.00	517-900-49	Wellness program misc	0.00	1,100.00	1,100.00	1,100.00	0.00
0.00	264,383.93	280,000.00	272,662.00	518-300-46	Insurance	0.00	314,200.00	314,200.00	314,200.00	0.00
0.00	0.00	0.00	0.00	518-880-42	Communication	0.00	0.00	0.00	0.00	0.00
4,131.00	4,133.00	4,151.00	4,151.00	518-880-51	Intergovernmental Services	0.00	4,200.00	4,200.00	4,200.00	0.00
0.00	0.00	0.00	0.00	521-100-49	Medical Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	522-100-44	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	60,000.00	50,000.00	522-100-49	Reserve	0.00	60,000.00	60,000.00	60,000.00	0.00
0.00	0.00	0.00	0.00	523-100-49	Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	537-600-22	Retirement - Garbage Employee	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	537-600-41	Garbage Contract	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	571-230-41	YMCA Contract	0.00	0.00	0.00	0.00	0.00
0.00	(21.00)	0.00	0.00	589-000-00	Other Nn expenditures	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	589-000-53	Leasehold Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	597-000-00	Residual Equity Transfer - Out	0.00	0.00	0.00	0.00	0.00
22,450.07	268,833.59	344,961.00	327,253.00		Expenditure Totals:	0.00	379,500.00	379,500.00	379,500.00	0.00
				TRF	Operating Transfer					
0.00	0.00	0.00	0.00	597-420-50	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	597-420-55	Interfund Subsidies Street	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
22,450.07	268,833.59	344,961.00	327,253.00		EXPENDITURES TOTALS:	0.00	379,500.00	379,500.00	379,500.00	0.00
160.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
22,450.07	268,833.59	344,961.00	327,253.00		DEPT EXPENSES	0.00	379,500.00	379,500.00	379,500.00	0.00
(22,290.07)	(268,833.59)	(344,961.00)	(327,253.00)		Contracts Totals:	0.00	(379,500.00)	(379,500.00)	(379,500.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	139 R3 338-740-00	Rec Programs Intergovernmental Rec Programs - School District	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
714.00	0.00	0.00	0.00	R4 347-600-00	Charges for Services Recreation Program Fees	0.00	0.00	0.00	0.00	0.00
714.00	0.00	0.00	0.00		Charges for Services Totals:	0.00	0.00	0.00	0.00	0.00
714.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
714.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
714.00	0.00	0.00	0.00		Rec Programs Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
51,942.52	60,028.04	60,000.00	68,308.75	155 R1 316-460-00	P.E.G. Access Studio Taxes Utility Tax -Cable Franchise	0.00	69,325.00	69,325.00	69,325.00	0.00
51,942.52	60,028.04	60,000.00	68,308.75		Taxes Totals:	0.00	69,325.00	69,325.00	69,325.00	0.00
7,371.00	7,038.90	5,000.00	6,904.80	R2 321-910-00	Licenses and Permits TV Public Access Fee	0.00	7,000.00	7,000.00	7,000.00	0.00
7,371.00	7,038.90	5,000.00	6,904.80		Licenses and Permits Totals:	0.00	7,000.00	7,000.00	7,000.00	0.00
10.00	66.15	100.00	200.00	R4 341-620-00	Charges for Services PEG Copy/Tape Fees	0.00	100.00	100.00	100.00	0.00
1,620.00	1,634.00	3,000.00	700.00	347-900-00	Other Fees	0.00	600.00	600.00	600.00	0.00
1,630.00	1,700.15	3,100.00	900.00		Charges for Services Totals:	0.00	700.00	700.00	700.00	0.00
60,943.52	68,767.09	68,100.00	76,113.55		REVENUES TOTALS:	0.00	77,025.00	77,025.00	77,025.00	0.00
0.00	0.00	0.00	0.00	CAP 594-710-60	Capital Expenditure Capital Outlays	0.00	0.00	0.00	0.00	0.00
4,380.93	23,000.99	6,125.00	33,500.00	594-710-64	Furniture, Machinery & Equip	0.00	5,000.00	5,000.00	5,000.00	0.00
4,380.93	23,000.99	6,125.00	33,500.00		Capital Expenditure Totals:	0.00	5,000.00	5,000.00	5,000.00	0.00
0.00	0.00	0.00	0.00	EPR 571-290-11	Payroll Expense Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	571-290-12	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	571-290-21	Social Security	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	571-290-23	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	571-290-24	Industrial Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Payroll Expense Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	EXP 571-290-25	Expenditure Unemployment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	571-290-30	Supplies	0.00	0.00	0.00	0.00	0.00
45.13	0.00	0.00	0.00	571-290-31	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	571-290-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
9,865.92	12,734.87	11,000.00	11,000.00	571-290-41	Professional Services	0.00	11,000.00	11,000.00	11,000.00	0.00
7,111.31	3,816.74	5,400.00	4,500.00	571-290-42	Communications	0.00	5,000.00	5,000.00	5,000.00	0.00
0.00	0.00	0.00	0.00	571-290-43	Travel	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015				2016	2016	2016	2016
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	0.00	571-290-44	Advertising	0.00	0.00	0.00	0.00	0.00
1,910.37	0.00	0.00	0.00	571-290-46	Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	700.00	571-290-48	Repairs and Maintenance	0.00	500.00	500.00	500.00	0.00
0.00	199.00	1,291.00	600.00	571-290-49	Miscellaneous	0.00	1,000.00	1,000.00	1,000.00	0.00
0.00	1,886.04	1,886.00	1,886.04	571-290-95	Equipment Rental - IT	0.00	1,886.00	1,886.00	1,886.00	0.00
0.00	0.00	0.00	0.00	586-000-00	Retail Sales - B&O Tax	0.00	0.00	0.00	0.00	0.00
18,932.73	18,636.65	20,077.00	18,686.04		Expenditure Totals:	0.00	19,386.00	19,386.00	19,386.00	0.00
23,313.66	41,637.64	26,202.00	52,186.04		EXPENDITURES TOTALS:	0.00	24,386.00	24,386.00	24,386.00	0.00
60,943.52	68,767.09	68,100.00	76,113.55		DEPT REVENUES	0.00	77,025.00	77,025.00	77,025.00	0.00
23,313.66	41,637.64	26,202.00	52,186.04		DEPT EXPENSES	0.00	24,386.00	24,386.00	24,386.00	0.00
37,629.86	27,129.45	41,898.00	23,927.51		P.E.G. Access Studio Totals:	0.00	52,639.00	52,639.00	52,639.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				200	Fund Equity & Transactions					
				DBT	Debt Service					
33,426.71	33,426.71	33,426.71	33,426.58	581-200-79	Interfund Loan Repayment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	581-200-82	Interfund Loan Interest Pymnt	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	581-201-79	Interfund Loan Repayment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	581-201-82	Interest pymnt interfund loan	0.00	0.00	0.00	0.00	0.00
405,803.04	405,803.04	410,803.00	453,303.00	597-190-01	Bond debt transfers	0.00	410,803.00	403,303.00	403,303.00	0.00
171,000.00	171,000.00	171,000.00	171,000.00	597-190-02	Trfr - Out Debt rent Annex	0.00	171,000.00	171,000.00	171,000.00	0.00
0.00	0.00	0.00	0.00	597-190-55	Oper Trfr - Out 02 GO Debt	0.00	0.00	0.00	0.00	0.00
610,229.75	610,229.75	615,229.71	657,729.58		Debt Service Totals:	0.00	581,803.00	574,303.00	574,303.00	0.00
0.00	0.00	0.00	0.00	EXP	Expenditure					
				597-000-01	Ops Trfr- Gen CIP	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	TRF	Operating Transfer					
0.00	0.00	0.00	0.00	597-250-00	Oper Trfr -Emerg Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	597-320-00	Oper Trfr - PW Admin & Eng	0.00	0.00	0.00	0.00	0.00
12,500.00	12,500.00	12,500.00	12,500.00	597-340-00	Ops trfr Water Fund Main St	0.00	12,500.00	12,500.00	12,500.00	0.00
12,500.00	12,500.00	12,500.00	12,500.00	597-350-00	Ops Trfr to Swr Fund Maint St	0.00	12,500.00	12,500.00	12,500.00	0.00
0.00	0.00	0.00	0.00	597-420-55	Operating Tsfr to Street	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	597-720-00	Operating Trfr- Library	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,000.00	15,000.00	597-730-00	ops Trfr- Interim Financing In	0.00	0.00	0.00	0.00	0.00
976,000.00	735,999.96	736,000.00	805,000.00	597-790-00	Oper Trfr - Comm Services	0.00	1,009,000.00	810,000.00	815,000.00	0.00
0.00	13,000.00	0.00	50,000.00	597-990-00	Ops Trfr - Contingency Fund	0.00	0.00	0.00	0.00	0.00
1,001,000.00	773,999.96	776,000.00	895,000.00		Operating Transfer Totals:	0.00	1,034,000.00	835,000.00	840,000.00	0.00
1,611,229.75	1,384,229.71	1,391,229.71	1,552,729.58		EXPENDITURES TOTALS:	0.00	1,615,803.00	1,409,303.00	1,414,303.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
1,611,229.75	1,384,229.71	1,391,229.71	1,552,729.58		DEPT EXPENSES	0.00	1,615,803.00	1,409,303.00	1,414,303.00	0.00
(1,611,229.75)	(1,384,229.71)	(1,391,229.71)	(1,552,729.58)		Fund Equity & Transactions Totals:	0.00	(1,615,803.00)	(1,409,303.00)	(1,414,303.00)	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
6,610,539.74	7,368,957.36	7,213,073.61	7,417,146.14		FUND REVENUES	0.00	7,079,363.00	7,498,772.00	7,525,645.00	0.00
6,690,466.04	6,980,977.79	7,206,735.21	7,396,201.99		FUND EXPENSES	0.00	8,023,971.00	7,488,182.00	7,496,782.00	0.00
(79,926.30)	387,979.57	6,338.40	20,944.15		General Fund Totals:	0.00	(944,608.00)	10,590.00	28,863.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				101	Drug Enforcement					
				R6	Miscellaneous Receipts					
0.00	0.00	2.00	0.00	361-110-00	Investment Interest	0.00	0.00	0.00	0.00	0.00
276.56	0.00	0.00	0.00	369-300-00	Confiscated/Forfeited Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	369-900-00	Misc Receipts	0.00	0.00	0.00	0.00	0.00
276.56	0.00	2.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
				R8	Operating Transfers In					
0.00	0.00	0.00	0.00	397-000-00	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
276.56	0.00	2.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	051 CAP 521-230-64	Police Admin Capital Expenditure Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	EXP 521-230-31	Expenditure Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	TRF 597-000-00	Operating Transfer Ops trfr-Gen Fund	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Police Admin Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
276.56	0.00	2.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
276.56	0.00	2.00	0.00		Drug Enforcement Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
39,689.22	4,150.46	4,000.00	4,000.00	102 R1 311-100-00	Contingency Fund Taxes Property Tax	0.00	4,000.00	0.00	0.00	0.00
39,689.22	4,150.46	4,000.00	4,000.00		Taxes Totals:	0.00	4,000.00	0.00	0.00	0.00
106.19	103.34	132.72	130.00	R6 361-110-00	Miscellaneous Receipts Investment Interest	0.00	200.00	200.00	200.00	0.00
106.19	103.34	132.72	130.00		Miscellaneous Receipts Totals:	0.00	200.00	200.00	200.00	0.00
0.00	13,000.00	0.00	0.00	R8 397-100-00	Operating Transfers In	0.00	0.00	0.00	0.00	0.00
0.00	13,000.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
39,795.41	17,253.80	4,132.72	4,130.00		REVENUES TOTALS:	0.00	4,200.00	200.00	200.00	0.00
0.00	0.00	0.00	0.00	CAP 594-000-65	Capital Expenditure Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	EXP 510-100-41	Expenditure Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	510-101-41	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	576-900-49	Fort Worden Parking	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	TRF 597-190-01	Operating Transfer Trfr-out Fire Dist 1	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
39,795.41	17,253.80	4,132.72	4,130.00		FUND REVENUES	0.00	4,200.00	200.00	200.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
39,795.41	17,253.80	4,132.72	4,130.00		Contingency Fund Totals:	0.00	4,200.00	200.00	200.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				110	Street					
				R1	Taxes					
155,853.24	179,333.66	172,474.00	186,127.93	316-400-01	Public Utility Tax-Wtr	0.00	224,690.00	191,712.00	191,712.00	0.00
202,393.92	201,968.93	199,467.00	198,994.21	316-400-02	Public Utility Tax - Sewer	0.00	238,430.00	204,964.00	204,964.00	0.00
106,836.59	126,948.85	106,781.00	103,895.19	316-400-03	Public Utility Tax-Grbge	0.00	125,000.00	106,800.00	106,800.00	0.00
44,437.15	42,581.38	43,983.00	43,328.13	316-400-04	Publci Utility Tax-Storm	0.00	53,250.00	43,300.00	43,300.00	0.00
509,520.90	550,832.82	522,705.00	532,345.46		Taxes Totals:	0.00	641,370.00	546,776.00	546,776.00	0.00
				R2	Licenses and Permits					
231.00	462.00	0.00	308.00	322-400-00	Street & Curb Permits	0.00	0.00	0.00	0.00	0.00
231.00	462.00	0.00	308.00		Licenses and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	333-000-00	Federal Grants (Indirect)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	333-202-00	TIB- indirect Fed grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-038-00	State Grants	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	335-000-83	Motor Vehicle Excise Tax	0.00	0.00	0.00	0.00	0.00
189,880.20	190,288.93	190,000.00	190,000.00	336-000-87	Arterial St Fuel Tax	0.00	192,900.00	192,900.00	192,900.00	0.00
0.00	0.00	0.00	0.00	338-420-00	School District #50	0.00	0.00	0.00	0.00	0.00
189,880.20	190,288.93	190,000.00	190,000.00		Intergovernmental Totals:	0.00	192,900.00	192,900.00	192,900.00	0.00
				R4	Charges for Services					
0.00	5,000.00	0.00	5,000.00	343-890-00	Garbage & Recycle Bins	0.00	0.00	10,000.00	5,000.00	0.00
100.00	150.00	0.00	300.00	344-100-00	Other Fees and Charges	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	345-810-00	Charges for Services	0.00	0.00	0.00	0.00	0.00
100.00	5,150.00	0.00	5,300.00		Charges for Services Totals:	0.00	0.00	10,000.00	5,000.00	0.00
				R6	Miscellaneous Receipts					
0.00	29.02	0.00	135.00	361-110-00	Investment Interest	0.00	100.00	100.00	100.00	0.00
0.00	0.00	0.00	0.00	362-300-00	Parking Pass Sales	0.00	0.00	0.00	0.00	0.00
617.57	0.00	0.00	0.00	367-000-00	Donations	0.00	0.00	0.00	0.00	0.00
2,507.66	472.50	0.00	1,416.00	369-400-00	Settlements	0.00	0.00	0.00	0.00	0.00
700.00	0.00	0.00	0.00	369-900-00	Miscellaneous Receipts	0.00	0.00	0.00	0.00	0.00
3,825.23	501.52	0.00	1,551.00		Miscellaneous Receipts Totals:	0.00	100.00	100.00	100.00	0.00
				R7	Non-Revenue Receipts					
0.00	750.00	0.00	0.00	386-000-00	Refundable Deposits	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	5,879.50	0.00	0.00	389-000-00	Street Payback Collection	0.00	0.00	0.00	0.00	0.00
0.00	6,629.50	0.00	0.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R8 395-110-00	Operating Transfers In Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-420-00	Transfer-In (General Fund)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-420-55	Operating Transfers - In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-450-00	Transfers-In (REET)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
703,557.33	753,864.77	712,705.00	729,504.46		REVENUES TOTALS:	0.00	834,370.00	749,776.00	744,776.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				111	Street Maintenance					
				CAP	Capital Expenditure					
0.00	0.00	0.00	0.00	589-000-63	Other Nonexpenditures-Rosewind	0.00	0.00	0.00	0.00	0.00
1,420.27	0.00	0.00	0.00	594-430-64	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	595-450-63	Other Improvements	0.00	100,000.00	0.00	0.00	0.00
1,420.27	0.00	0.00	0.00		Capital Expenditure Totals:	0.00	100,000.00	0.00	0.00	0.00
				EPR	Payroll Expense					
125,236.63	111,321.83	109,920.00	125,678.00	542-900-11	Salaries & Wages	0.00	140,839.00	141,971.00	135,416.00	0.00
2,179.81	2,538.08	4,000.00	2,500.00	542-900-12	Overtime	0.00	0.00	2,500.00	2,500.00	0.00
0.00	0.00	0.00	0.00	542-900-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
9,557.33	8,536.25	8,409.00	9,613.00	542-900-21	Social Security	0.00	10,844.00	10,802.00	10,300.00	0.00
10,273.85	10,403.18	11,069.00	13,932.00	542-900-22	Retirement	0.00	15,848.00	15,786.00	15,053.00	0.00
30,319.00	27,165.99	27,912.00	30,150.00	542-900-23	Medical Insurance	0.00	34,380.00	34,060.00	33,127.00	0.00
2,486.38	2,428.76	3,124.00	2,850.00	542-900-24	Industrial Insurance	0.00	6,173.00	5,469.00	5,243.00	0.00
880.42	0.00	0.00	0.00	542-900-25	Unemployment	0.00	0.00	0.00	0.00	0.00
560.53	795.65	800.00	228.00	542-900-26	Uniforms	0.00	1,600.00	800.00	800.00	0.00
103.43	0.00	0.00	21.00	542-900-27	Life/AD&D/LTD	0.00	44.00	44.00	33.00	0.00
30.28	0.00	0.00	22.00	542-900-28	Misc Employee Bene	0.00	40.00	40.00	30.00	0.00
906.76	908.44	908.00	909.00	542-900-29	Pension Benefits	0.00	1,137.00	1,137.00	966.00	0.00
182,534.42	164,098.18	166,142.00	185,903.00		Payroll Expense Totals:	0.00	210,905.00	212,609.00	203,468.00	0.00
				EXP	Expenditure					
104,206.63	99,920.95	95,000.00	98,800.00	542-630-47	Utility Services	0.00	95,000.00	100,000.00	100,000.00	0.00
0.00	0.00	0.00	0.00	542-900-30	Supplies	0.00	0.00	0.00	0.00	0.00
14,522.27	45,038.80	50,000.00	40,000.00	542-900-31	Office & Operating Supplies	0.00	50,000.00	60,000.00	45,000.00	0.00
0.00	0.00	0.00	0.00	542-900-32	Fuel Consumed	0.00	0.00	0.00	0.00	0.00
1,017.31	831.64	1,000.00	600.00	542-900-35	Small Tools & Minor Equipment	0.00	1,000.00	1,000.00	1,000.00	0.00
0.00	0.00	0.00	0.00	542-900-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
37,614.80	17,713.00	30,000.00	10,000.00	542-900-41	Professional Services	0.00	30,100.00	0.00	5,000.00	0.00
0.00	0.00	0.00	0.00	542-900-42	Communication	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	542-900-43	Travel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	542-900-44	Advertising	0.00	0.00	0.00	0.00	0.00
125.35	0.00	0.00	0.00	542-900-45	Operating Rentals & Leases	0.00	0.00	0.00	0.00	0.00
191.68	0.00	0.00	0.00	542-900-46	Insurance	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
6,232.95	16,891.50	15,000.00	43,000.00	542-900-48	Repairs & Maintenance	0.00	50,000.00	55,000.00	60,000.00	0.00
0.00	83.00	3,235.00	1,800.00	542-900-49	Miscellaneous	0.00	3,235.00	3,235.00	3,235.00	0.00
0.00	0.00	0.00	0.00	542-900-50	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,000.00	0.00	542-900-51	Intergovernmental Services	0.00	2,000.00	2,000.00	2,000.00	0.00
1,636.92	0.00	0.00	0.00	542-900-91	Interfund Services Personnel	0.00	0.00	0.00	0.00	0.00
68,496.00	39,606.96	39,607.00	39,607.00	542-900-95	Equipment Rental	0.00	39,607.00	39,607.00	48,647.00	0.00
0.00	1,494.96	1,495.00	1,495.00	542-901-95	Equipment Rental-IT Systems	0.00	1,495.00	1,495.00	1,495.00	0.00
20,160.00	22,708.00	19,429.00	22,645.00	543-100-91	PW Admin O/H	0.00	24,696.00	24,625.00	24,625.00	0.00
0.00	0.00	0.00	0.00	543-300-31	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
468.00	525.96	550.00	600.00	543-300-42	Communication	0.00	600.00	600.00	600.00	0.00
0.00	64.55	500.00	0.00	543-300-43	Travel	0.00	500.00	500.00	500.00	0.00
0.00	0.00	100.00	0.00	543-300-44	Advertising	0.00	0.00	0.00	0.00	0.00
6,977.00	0.00	0.00	0.00	543-300-46	Insurance	0.00	0.00	0.00	0.00	0.00
5,290.71	4,726.78	8,000.00	4,000.00	543-300-47	Utility Services	0.00	5,000.00	5,000.00	5,000.00	0.00
2,435.18	376.90	0.00	1,600.00	543-300-49	Miscellaneous	0.00	0.00	500.00	500.00	0.00
63,819.95	82,581.00	68,730.00	68,730.00	543-300-91	General Fund O/H Charges	0.00	48,545.00	48,545.00	48,545.00	0.00
0.00	5,879.50	0.00	0.00	589-000-49	Street Latecomer payback	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	595-451-63	Other Improvements-MVFP Progr	0.00	0.00	0.00	0.00	0.00
333,194.75	338,443.50	334,646.00	332,877.00		Expenditure Totals:	0.00	351,778.00	342,107.00	346,147.00	0.00
174,870.00	174,870.00	174,870.00	174,870.00	TRF 597-190-00	Operating Transfer	0.00	174,900.00	174,900.00	174,900.00	0.00
9,999.96	9,999.96	10,000.00	10,000.00	597-950-00	Operating Trfr	0.00	10,000.00	10,000.00	10,000.00	0.00
					Ops Trfr - Street CIP	0.00	10,000.00	10,000.00	10,000.00	0.00
184,869.96	184,869.96	184,870.00	184,870.00		Operating Transfer Totals:	0.00	184,900.00	184,900.00	184,900.00	0.00
702,019.40	687,411.64	685,658.00	703,650.00		EXPENDITURES TOTALS:	0.00	847,583.00	739,616.00	734,515.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
702,019.40	687,411.64	685,658.00	703,650.00		DEPT EXPENSES	0.00	847,583.00	739,616.00	734,515.00	0.00
(702,019.40)	(687,411.64)	(685,658.00)	(703,650.00)		Street Maintenance Totals:	0.00	(847,583.00)	(739,616.00)	(734,515.00)	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
703,557.33	753,864.77	712,705.00	729,504.46		FUND REVENUES	0.00	834,370.00	749,776.00	744,776.00	0.00
702,019.40	687,411.64	685,658.00	703,650.00		FUND EXPENSES	0.00	847,583.00	739,616.00	734,515.00	0.00
1,537.93	66,453.13	27,047.00	25,854.46		Street Totals:	0.00	(13,213.00)	10,160.00	10,261.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				120	Library					
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	333-450-12	Humanities WA Library grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	333-450-31	WA State Library Federal LSTA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-050-70	Library Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
				R5	Fines and Forfeits					
0.00	0.00	0.00	0.00	359-700-00	Library Fines	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fines and Forfeits Totals:	0.00	0.00	0.00	0.00	0.00
				R6	Miscellaneous Receipts					
0.00	0.00	0.00	100.00	361-110-00	Investment Interest	0.00	100.00	100.00	100.00	0.00
0.00	0.00	0.00	0.00	367-110-00	Gates Foundation Library Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	367-110-01	Library matching donation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	367-110-02	Satterberg Foundation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	100.00		Miscellaneous Receipts Totals:	0.00	100.00	100.00	100.00	0.00
				R8	Operating Transfers In					
0.00	0.00	0.00	0.00	397-000-00	Operating Transfer in	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-720-00	Operating Transfer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	100.00		REVENUES TOTALS:	0.00	100.00	100.00	100.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
967,644.30	982,152.04	1,006,000.00	1,006,000.00	120 R1 311-100-00	Library Taxes Property Tax	0.00	1,016,100.00	1,016,100.00	1,019,185.00	0.00
967,644.30	982,152.04	1,006,000.00	1,006,000.00		Taxes Totals:	0.00	1,016,100.00	1,016,100.00	1,019,185.00	0.00
5,618.75	0.00	0.00	0.00	R3 333-172-35	Intergovernmental Senior Comm Service Gra	0.00	0.00	0.00	0.00	0.00
5,000.00	0.00	0.00	0.00	333-450-31	WA State Library Federal LTSA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-003-00	Secretary of State Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	5,950.00	334-050-70	Library Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	338-190-00	Intergovernmental-Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	339-172-35	Sen Comm Serv Grant	0.00	0.00	0.00	0.00	0.00
10,618.75	0.00	0.00	5,950.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
8,805.23	9,173.00	7,000.00	9,000.00	R5 359-700-00	Fines and Forfeits Library Fines	0.00	9,500.00	9,500.00	9,500.00	0.00
8,805.23	9,173.00	7,000.00	9,000.00		Fines and Forfeits Totals:	0.00	9,500.00	9,500.00	9,500.00	0.00
0.00	0.00	0.00	0.00	R6 367-110-00	Miscellaneous Receipts Gate Foundation Library Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	367-110-01	Library matching donation	0.00	0.00	0.00	0.00	0.00
10.00	0.00	0.00	0.00	367-110-02	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	620.00	367-110-08	Friends of PT Library	0.00	500.00	500.00	500.00	0.00
0.00	0.00	0.00	25,345.00	367-110-09	Foundation Donation	0.00	500.00	500.00	500.00	0.00
0.00	0.00	0.00	0.00	369-400-00	Settlements	0.00	0.00	0.00	0.00	0.00
3,857.45	3,926.97	2,500.00	4,000.00	369-900-00	Miscellaneous Revenue	0.00	4,000.00	4,000.00	4,000.00	0.00
46.89	130.00	0.00	50.00	369-900-01	Interlibrary Loan Fee	0.00	100.00	100.00	100.00	0.00
3,914.34	4,056.97	2,500.00	30,015.00		Miscellaneous Receipts Totals:	0.00	5,100.00	5,100.00	5,100.00	0.00
0.00	0.00	0.00	100.00	R7 389-000-00	Non-Revenue Receipts Misc Non_Revenue Receipts	0.00	100.00	100.00	100.00	0.00
0.00	0.00	0.00	100.00		Non-Revenue Receipts Totals:	0.00	100.00	100.00	100.00	0.00
7,562.55	1,000.00	0.00	0.00	R9 398-000-00	Other Financing Sources Insurance recoveries	0.00	0.00	0.00	0.00	0.00
7,562.55	1,000.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
998,545.17	996,382.01	1,015,500.00	1,051,065.00		REVENUES TOTALS:	0.00	1,030,800.00	1,030,800.00	1,033,885.00	0.00
0.00	0.00	0.00	0.00	CAP	Capital Expenditure					
7,513.94	546.56	0.00	28,200.00	594-720-60	Capital Outlays	0.00	0.00	0.00	0.00	0.00
73,454.30	87,580.24	70,000.00	70,000.00	594-720-64	Furniture, Machinery & Equip	0.00	0.00	0.00	0.00	0.00
				594-721-64	Acquisitions	0.00	76,000.00	70,000.00	70,000.00	0.00
80,968.24	88,126.80	70,000.00	98,200.00		Capital Expenditure Totals:	0.00	76,000.00	70,000.00	70,000.00	0.00
448,267.10	443,569.30	423,413.00	428,000.00	EPR	Payroll Expense					
41.36	74.75	0.00	0.00	572-210-11	Salaries & Wages	0.00	479,416.00	425,057.00	425,057.00	0.00
0.00	0.00	0.00	0.00	572-210-12	Overtime	0.00	0.00	0.00	0.00	0.00
33,903.80	33,324.62	32,391.00	32,800.00	572-210-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
33,292.04	36,803.76	38,497.00	35,855.00	572-210-21	Social Security	0.00	36,675.00	32,517.00	32,517.00	0.00
81,593.16	76,902.21	79,922.00	82,600.00	572-210-22	Retirement	0.00	48,611.00	42,977.00	42,977.00	0.00
2,486.50	2,993.16	5,451.00	3,005.00	572-210-23	Medical Insurance	0.00	116,560.00	107,249.00	107,249.00	0.00
4,187.00	0.00	0.00	0.00	572-210-24	Industrial Insurance	0.00	4,907.00	4,388.00	4,388.00	0.00
2,584.63	2,483.25	3,004.00	845.00	572-210-25	Unemployment	0.00	0.00	0.00	0.00	0.00
2,139.41	1,814.14	2,035.00	1,170.00	572-210-27	Life/AD&D/LTD Benefits	0.00	813.00	719.00	719.00	0.00
				572-210-28	Misc Emp Benefits	0.00	1,259.00	1,139.00	1,139.00	0.00
608,495.00	597,965.19	584,713.00	584,275.00		Payroll Expense Totals:	0.00	688,241.00	614,046.00	614,046.00	0.00
0.00	4,696.00	0.00	0.00	EXP	Expenditure					
0.00	0.00	0.00	0.00	517-071-90	Unemployment contribution	0.00	0.00	0.00	0.00	0.00
86,422.56	178,951.00	218,508.00	218,508.00	572-100-49	Disc Leave Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	572-100-91	G/F Admin Overhead	0.00	185,189.00	185,189.00	185,189.00	0.00
0.00	0.00	0.00	0.00	572-210-00	Equity Transfer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	572-210-05	Other Exp (Pettycash)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	572-210-30	Supplies	0.00	0.00	0.00	0.00	0.00
10,911.12	11,197.15	10,000.00	16,000.00	572-210-31	Office & Operating Supplies	0.00	14,000.00	14,000.00	14,000.00	0.00
0.00	0.00	0.00	0.00	572-210-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
10,261.79	8,031.77	6,000.00	2,000.00	572-210-41	Professional Services	0.00	7,200.00	7,200.00	7,200.00	0.00
19,257.82	12,716.22	9,000.00	12,000.00	572-210-42	Communication	0.00	12,000.00	12,000.00	12,000.00	0.00
2,148.84	2,870.25	2,500.00	7,500.00	572-210-43	Travel	0.00	7,500.00	7,500.00	7,500.00	0.00
1,220.56	321.03	500.00	900.00	572-210-44	Advertising	0.00	2,500.00	2,500.00	2,500.00	0.00
1,510.28	2,955.28	2,000.00	8,000.00	572-210-49	Miscellaneous	0.00	1,000.00	1,000.00	1,000.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
8,317.08	0.00	0.00	0.00	572-210-91	Interfund Services -Personnel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	572-220-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
14,906.34	1,952.80	0.00	4,000.00	572-220-41	Professional Services	0.00	3,500.00	2,300.00	2,300.00	0.00
16,645.05	22,354.63	23,125.00	22,000.00	572-220-42	Communications	0.00	22,000.00	22,000.00	22,000.00	0.00
639.53	874.63	1,500.00	2,400.00	572-220-48	Repairs and Maintenance	0.00	1,700.00	1,700.00	1,700.00	0.00
581.10	1,542.46	11,000.00	3,600.00	572-220-49	Miscellaneous	0.00	4,350.00	4,350.00	4,350.00	0.00
0.00	0.00	0.00	0.00	572-500-30	Supplies	0.00	0.00	0.00	0.00	0.00
1,040.59	1,614.51	1,000.00	2,182.00	572-500-31	Office & Operating Supplies	0.00	1,800.00	1,800.00	1,800.00	0.00
0.00	0.00	0.00	0.00	572-500-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
8,182.88	3,109.16	1,000.00	2,400.00	572-500-45	Operating Rentals & Leases	0.00	2,800.00	2,800.00	2,800.00	0.00
12,190.59	0.00	0.00	0.00	572-500-46	Insurance	0.00	0.00	0.00	0.00	0.00
22,976.45	19,388.92	15,000.00	22,000.00	572-500-47	Public Utility Service	0.00	23,514.00	23,514.00	23,514.00	0.00
0.00	0.00	0.00	0.00	572-500-48	Repairs and Maintenance	0.00	0.00	0.00	0.00	0.00
43,973.04	58,979.04	58,979.00	58,979.04	572-500-95	Equipment Rental-IT Systems	0.00	58,979.00	58,979.00	58,979.00	0.00
0.00	0.00	0.00	0.00	572-501-95	Equipment Rental - Fleet	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	589-000-02	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
0.07	0.00	0.00	0.00	594-190-91	G/F Admin Overhead	0.00	0.00	0.00	0.00	0.00
261,185.69	331,554.85	360,112.00	382,469.04		Expenditure Totals:	0.00	348,032.00	346,832.00	346,832.00	0.00
15,000.00	0.00	0.00	0.00	TRF	Operating Transfer	0.00	0.00	0.00	0.00	0.00
30,186.52	(30,186.00)	0.00	0.00	597-190-00	Transfer out-Debt serv	0.00	0.00	0.00	0.00	0.00
				597-190-01	Trfr-out Capital Architect Fee	0.00	0.00	0.00	0.00	0.00
45,186.52	(30,186.00)	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
995,835.45	987,460.84	1,014,825.00	1,064,944.04		EXPENDITURES TOTALS:	0.00	1,112,273.00	1,030,878.00	1,030,878.00	0.00
998,545.17	996,382.01	1,015,500.00	1,051,065.00		DEPT REVENUES	0.00	1,030,800.00	1,030,800.00	1,033,885.00	0.00
995,835.45	987,460.84	1,014,825.00	1,064,944.04		DEPT EXPENSES	0.00	1,112,273.00	1,030,878.00	1,030,878.00	0.00
2,709.72	8,921.17	675.00	(13,879.04)		Library Totals:	0.00	(81,473.00)	(78.00)	3,007.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
998,545.17	996,382.01	1,015,500.00	1,051,165.00		FUND REVENUES	0.00	1,030,900.00	1,030,900.00	1,033,985.00	0.00
995,835.45	987,460.84	1,014,825.00	1,064,944.04		FUND EXPENSES	0.00	1,112,273.00	1,030,878.00	1,030,878.00	0.00
2,709.72	8,921.17	675.00	(13,779.04)		Library Totals:	0.00	(81,373.00)	22.00	3,107.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				135	Real Estate Excise Tax Fund					
				R1	Taxes					
0.00	172,703.87	150,000.00	265,000.00	318-340-00	Real Estate Tax - 1	0.00	200,000.00	225,000.00	225,000.00	0.00
0.00	172,703.87	150,000.00	265,000.00	318-350-00	Real Estate Excise Tax 2	0.00	200,000.00	225,000.00	225,000.00	0.00
0.00	345,407.74	300,000.00	530,000.00		Taxes Totals:	0.00	400,000.00	450,000.00	450,000.00	0.00
				R6	Miscellaneous Receipts					
0.00	0.00	0.00	145.87	361-110-00	Investment Interest	0.00	100.00	100.00	100.00	0.00
0.00	0.00	0.00	145.87		Miscellaneous Receipts Totals:	0.00	100.00	100.00	100.00	0.00
0.00	345,407.74	300,000.00	530,145.87		REVENUES TOTALS:	0.00	400,100.00	450,100.00	450,100.00	0.00
				TRF	Operating Transfer					
0.00	84,999.96	85,000.00	85,000.00	597-000-01	Transfer out- REET 1 debt	0.00	0.00	180,000.00	180,000.00	0.00
0.00	99,999.96	100,000.00	100,000.00	597-000-02	Transfers - Out REET 2 -debt	0.00	0.00	180,000.00	180,000.00	0.00
0.00	120,000.00	50,000.00	250,000.00	597-301-01	Transfer-Out REET 1 GenCIP	0.00	200,000.00	45,000.00	45,000.00	0.00
0.00	0.00	65,000.00	75,000.00	597-305-02	Transfer-Out REET 2 -Sreet CIP	0.00	200,000.00	45,000.00	45,000.00	0.00
0.00	304,999.92	300,000.00	510,000.00		Operating Transfer Totals:	0.00	400,000.00	450,000.00	450,000.00	0.00
0.00	304,999.92	300,000.00	510,000.00		EXPENDITURES TOTALS:	0.00	400,000.00	450,000.00	450,000.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	345,407.74	300,000.00	530,145.87		FUND REVENUES	0.00	400,100.00	450,100.00	450,100.00	0.00
0.00	304,999.92	300,000.00	510,000.00		FUND EXPENSES	0.00	400,000.00	450,000.00	450,000.00	0.00
0.00	40,407.82	0.00	20,145.87		Real Estate Excise Tax Fund Totals:	0.00	100.00	100.00	100.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	140 R3 334-000-30	PW Admin Intergovernmental SOS Records Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
20,160.00	22,708.00	19,429.00	22,645.00	R4 349-320-01	Charges for Services Admin & Eng -Street	0.00	24,696.00	24,625.00	24,625.00	0.00
119,649.60	135,134.00	115,622.00	134,508.00	349-320-02	Admin & Eng -Sewer	0.00	142,005.00	146,544.00	146,544.00	0.00
86,642.88	97,855.00	83,725.00	97,402.00	349-320-03	Admin & Eng - Water	0.00	104,960.00	106,117.00	106,117.00	0.00
27,268.56	30,797.00	26,351.00	30,653.00	349-320-05	Admin & Eng Storm	0.00	33,340.00	33,398.00	33,398.00	0.00
32,827.32	0.00	31,722.00	36,930.00	349-320-06	Admin & Eng - Equip Rental	0.00	39,514.00	40,206.00	40,206.00	0.00
286,548.36	286,494.00	276,849.00	322,138.00		Charges for Services Totals:	0.00	344,515.00	350,890.00	350,890.00	0.00
0.00	0.00	0.00	11.52	R6 361-110-00	Miscellaneous Receipts Interest Income	0.00	10.00	10.00	10.00	0.00
0.00	0.00	0.00	11.52		Miscellaneous Receipts Totals:	0.00	10.00	10.00	10.00	0.00
0.00	0.00	0.00	0.00	R8 397-000-00	Operating Transfers In Operating Transfer In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,000.00	R9 395-100-00	Other Financing Sources Proceeds-Sale of Capt'l Assets	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,000.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
286,548.36	286,494.00	276,849.00	323,149.52		REVENUES TOTALS:	0.00	344,525.00	350,900.00	350,900.00	0.00
0.00	0.00	0.00	0.00	EXP 586-000-00	Expenditure Retail Sales - B&O Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	401 CAP 594-300-64	Public Works Admin Capital Expenditure Furniture, Machinery & Equip	0.00	500.00	500.00	500.00	0.00
0.00	0.00	0.00	0.00		Capital Expenditure Totals:	0.00	500.00	500.00	500.00	0.00
0.00	0.00	0.00	0.00	EPR 537-600-22	Payroll Expense Discretionary Leave Reserve	0.00	0.00	0.00	0.00	0.00
168,123.26	165,641.36	172,324.00	174,195.00	538-110-11	Salaries & Wages	0.00	182,372.00	182,087.00	182,087.00	0.00
0.00	8.66	1,500.00	0.00	538-110-12	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-110-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
12,464.64	12,320.69	12,963.00	13,326.00	538-110-21	Social Security	0.00	13,942.00	13,920.00	13,920.00	0.00
13,810.92	15,259.75	17,123.00	19,475.00	538-110-22	Retirement	0.00	20,375.00	20,343.00	20,343.00	0.00
35,686.51	33,757.03	32,336.00	32,495.00	538-110-23	Medical Insurance	0.00	33,758.00	33,398.00	33,398.00	0.00
1,490.70	1,524.16	2,359.00	1,845.00	538-110-24	Industrial Insurance	0.00	3,320.00	3,320.00	3,320.00	0.00
600.36	538.87	680.00	152.00	538-110-27	Life/AD&D/LTD Benefits	0.00	208.00	208.00	208.00	0.00
314.40	262.00	314.00	314.00	538-110-28	Payroll reserve	0.00	314.00	314.00	314.00	0.00
612.99	571.05	571.00	571.00	538-110-29	Pension Benefits	0.00	571.00	571.00	571.00	0.00
233,103.78	229,883.57	240,170.00	242,373.00		Payroll Expense Totals:	0.00	254,860.00	254,161.00	254,161.00	0.00
0.00	0.00	0.00	0.00	EXP 517-071-90	Expenditure Unemployment Reserve contrib	0.00	0.00	0.00	0.00	0.00
8,560.00	0.00	0.00	0.00	538-110-25	Unemployment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-110-30	Supplies	0.00	0.00	0.00	0.00	0.00
3,054.62	1,875.94	4,000.00	2,100.00	538-110-31	Office & Operating Supplies	0.00	4,000.00	4,000.00	4,000.00	0.00
0.00	0.00	0.00	0.00	538-110-35	Small Tools	0.00	0.00	0.00	0.00	0.00
100.00	0.00	0.00	0.00	538-110-41	Professional Services	0.00	0.00	0.00	0.00	0.00
3,309.09	3,126.46	4,000.00	2,100.00	538-110-42	Communication	0.00	4,000.00	4,000.00	4,000.00	0.00
1,667.74	306.25	3,000.00	0.00	538-110-43	Travel	0.00	3,000.00	3,000.00	3,000.00	0.00
527.75	28.00	1,000.00	500.00	538-110-44	Advertising	0.00	1,000.00	1,000.00	1,000.00	0.00
3,049.62	3,825.93	6,000.00	3,600.00	538-110-45	Operating Rentals & Leases	0.00	6,000.00	6,000.00	6,000.00	0.00
19,844.83	0.00	0.00	0.00	538-110-46	Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	538-110-48	Repairs & Maintenance	0.00	500.00	500.00	500.00	0.00
1,867.06	891.20	5,000.00	1,500.00	538-110-49	Miscellaneous	0.00	5,000.00	5,000.00	5,000.00	0.00
0.00	35,902.00	0.00	45,289.00	538-110-91	General Fund Admin O/H	0.00	60,599.00	60,599.00	60,599.00	0.00
19,065.96	5,951.04	5,951.00	5,951.04	538-110-95	Equipment Rental	0.00	5,951.00	5,951.00	5,951.00	0.00

2013	2014	2015	2015				2016	2016	2016	2016
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	0.00	538-111-49	Sisc Leave Reserve	0.00	0.00	0.00	0.00	0.00
0.00	5,379.00	5,379.00	5,379.00	538-111-95	Equipment Rental-IT Systems	0.00	5,379.00	5,379.00	5,379.00	0.00
1,401.84	0.00	1,745.00	0.00	538-140-91	Interfund Services- Personnel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	589-000-49	Miscellaneous	0.00	800.00	800.00	800.00	0.00
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62,448.51	57,285.82	36,575.00	66,419.04		Expenditure Totals:	0.00	96,229.00	96,229.00	96,229.00	0.00
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295,552.29	287,169.39	276,745.00	308,792.04		EXPENDITURES TOTALS:	0.00	351,589.00	350,890.00	350,890.00	0.00
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0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
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295,552.29	287,169.39	276,745.00	308,792.04		DEPT EXPENSES	0.00	351,589.00	350,890.00	350,890.00	0.00
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(295,552.29)	(287,169.39)	(276,745.00)	(308,792.04)		Public Works Admin Totals:	0.00	(351,589.00)	(350,890.00)	(350,890.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	402 CAP 594-320-64	Engineering Capital Expenditure Furniture, Machinery & Equip	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	EPR 538-200-11	Payroll Expense Salaries & Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-12	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-21	Social Security	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-22	Retirement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-23	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-24	Industrial Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-27	Life/AD&D/LTD Benefits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-28	Misc Emp Benefits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-29	Pension Benefits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Payroll Expense Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	EXP 538-200-25	Expenditure Unemployment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-30	Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-31	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-35	Small Tools	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-41	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-42	Communication	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-43	Travel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-44	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-48	Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-49	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-91	G/F Admin Overhead	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-200-95	Equipment Rental	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	538-201-95	Equipment Rental-IT Systems	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Engineering Totals:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
286,548.36	286,494.00	276,849.00	323,149.52		FUND REVENUES	0.00	344,525.00	350,900.00	350,900.00	0.00
295,552.29	287,169.39	276,745.00	308,792.04		FUND EXPENSES	0.00	351,589.00	350,890.00	350,890.00	0.00
(9,003.93)	(675.39)	104.00	14,357.48		PW Admin Totals:	0.00	(7,064.00)	10.00	10.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				150	Lodging Tax					
				R1	Taxes					
183,340.47	181,080.30	180,000.00	210,000.00	313-310-00	Hotel-Motel Tax	0.00	210,000.00	215,000.00	216,000.00	0.00
183,340.47	181,080.30	180,000.00	210,000.00	313-310-01	Lodging Tax - Stadium	0.00	210,000.00	215,000.00	216,000.00	0.00
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366,680.94	362,160.60	360,000.00	420,000.00		Taxes Totals:	0.00	420,000.00	430,000.00	432,000.00	0.00
				R6	Miscellaneous Receipts					
0.00	0.00	0.00	0.00	361-110-00	Investment Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	367-110-00	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	369-400-00	Judgements & Settlements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	369-900-00	Miscellaneous income	0.00	0.00	0.00	0.00	0.00
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0.00	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
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366,680.94	362,160.60	360,000.00	420,000.00		REVENUES TOTALS:	0.00	420,000.00	430,000.00	432,000.00	0.00
				TRF	Operating Transfer					
0.00	0.00	0.00	6,713.00	597-000-00	Operating Transfer Out	0.00	0.00	10,000.00	10,000.00	0.00
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0.00	0.00	0.00	6,713.00		Operating Transfer Totals:	0.00	0.00	10,000.00	10,000.00	0.00
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0.00	0.00	0.00	6,713.00		EXPENDITURES TOTALS:	0.00	0.00	10,000.00	10,000.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	25,427.00	150 CAP 594-300-62	Lodging Tax Capital Expenditure Building and Structures	0.00	0.00	0.00	18,000.00	0.00
0.00	0.00	0.00	25,427.00		Capital Expenditure Totals:	0.00	0.00	0.00	18,000.00	0.00
0.00	0.00	0.00	0.00	DBT 597-740-55	Debt Service McCurdy Pavilion	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	597-760-55	Interfund Sub-Marine Science	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
30,618.61	13,780.00	21,030.00	21,030.00	EXP 518-300-91	Expenditure General Fund O/H charges	0.00	18,897.00	18,897.00	18,897.00	0.00
0.00	0.00	0.00	0.00	518-300-99	Interfund Services & Charges	0.00	0.00	0.00	0.00	0.00
0.00	86,000.00	93,000.00	119,000.00	557-300-41	Professional Services -Chambe	0.00	97,180.00	97,180.00	97,180.00	0.00
0.00	0.00	0.00	0.00	557-300-42	Communications	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	557-300-44	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	75.00	2,800.00	0.00	557-300-49	Miscellaneous	0.00	0.00	0.00	3,500.00	0.00
0.00	0.00	0.00	0.00	557-301-41	Professional Services-PAW	0.00	0.00	0.00	0.00	0.00
0.00	44,000.00	44,200.00	37,500.00	557-301-44	Advertising-Joint Marketing	0.00	0.00	0.00	40,000.00	0.00
0.00	0.00	0.00	0.00	557-301-49	Miscellaneous-Hood Canal Mitig	0.00	0.00	0.00	0.00	0.00
208,468.01	98,909.62	99,000.00	120,000.00	557-302-41	Professional Services-Other	0.00	142,500.00	142,500.00	143,000.00	0.00
0.00	0.00	0.00	3,360.00	557-303-41	Professinal Services - Mason	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	557-304-41	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	37,500.00	0.00	576-900-49	Friends of Ft Worden	0.00	37,500.00	37,500.00	0.00	0.00
239,086.62	242,764.62	297,530.00	300,890.00		Expenditure Totals:	0.00	296,077.00	296,077.00	302,577.00	0.00
0.00	0.00	0.00	0.00	TRF 597-000-00	Operating Transfer Transfer out	0.00	0.00	0.00	0.00	0.00
97,718.04	99,999.96	100,000.00	100,000.00	597-790-55	Debt Transfer 08 Bond	0.00	100,000.00	100,000.00	100,000.00	0.00
97,718.04	99,999.96	100,000.00	100,000.00		Operating Transfer Totals:	0.00	100,000.00	100,000.00	100,000.00	0.00
336,804.66	342,764.58	397,530.00	426,317.00		EXPENDITURES TOTALS:	0.00	396,077.00	396,077.00	420,577.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
336,804.66	342,764.58	397,530.00	426,317.00		DEPT EXPENSES	0.00	396,077.00	396,077.00	420,577.00	0.00
(336,804.66)	(342,764.58)	(397,530.00)	(426,317.00)		Lodging Tax Totals:	0.00	(396,077.00)	(396,077.00)	(420,577.00)	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
366,680.94	362,160.60	360,000.00	420,000.00		FUND REVENUES	0.00	420,000.00	430,000.00	432,000.00	0.00
336,804.66	342,764.58	397,530.00	433,030.00		FUND EXPENSES	0.00	396,077.00	406,077.00	430,577.00	0.00
29,876.28	19,396.02	(37,530.00)	(13,030.00)		Lodging Tax Totals:	0.00	23,923.00	23,923.00	1,423.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,474,972.39	1,500,960.86	1,542,721.00	1,542,721.00	171 R1 311-100-00	Fire and EMS Taxes Property Tax	0.00	1,547,326.00	1,557,746.00	1,559,047.00	0.00
1,474,972.39	1,500,960.86	1,542,721.00	1,542,721.00		Taxes Totals:	0.00	1,547,326.00	1,557,746.00	1,559,047.00	0.00
0.00	0.00	187,082.00	187,082.00	R3 313-150-00	Intergovernmental Spec Purpose Sales Tx	0.00	187,082.00	187,082.00	187,082.00	0.00
0.00	0.00	187,082.00	187,082.00		Intergovernmental Totals:	0.00	187,082.00	187,082.00	187,082.00	0.00
0.00	0.00	0.00	300.00	R6 361-110-00	Miscellaneous Receipts Investment Interest	0.00	300.00	300.00	300.00	0.00
0.00	0.00	0.00	300.00		Miscellaneous Receipts Totals:	0.00	300.00	300.00	300.00	0.00
0.00	0.00	0.00	0.00	R8 397-000-00	Operating Transfers In Trsr-In Ops Fire Equip Maint	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-250-00	Operating Transfer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-250-01	Ops Trfr -GF	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R9 381-100-00	Other Financing Sources Interfund Loan Receipts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
1,474,972.39	1,500,960.86	1,729,803.00	1,730,103.00		REVENUES TOTALS:	0.00	1,734,708.00	1,745,128.00	1,746,429.00	0.00
0.00	0.00	0.00	0.00	TRF 597-000-00	Operating Transfer Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
11,319.66	11,319.66	187,082.00	187,082.00	071 DBT 598-250-50	Fire Debt Service Intergov Loans- Fire/EMS	0.00	187,082.00	187,082.00	187,082.00	0.00
11,319.66	11,319.66	187,082.00	187,082.00		Debt Service Totals:	0.00	187,082.00	187,082.00	187,082.00	0.00
844,097.00	852,233.00	0.00	0.00	EXP 522-600-51	Expenditure Intergovernmental Services	0.00	0.00	0.00	0.00	0.00
629,641.53	641,609.40	1,542,721.00	1,542,721.00	522-601-51	Ingvntl Serv- Fire Lid Lift	0.00	1,547,326.00	1,557,746.00	1,559,047.00	0.00
1,473,738.53	1,493,842.40	1,542,721.00	1,542,721.00		Expenditure Totals:	0.00	1,547,326.00	1,557,746.00	1,559,047.00	0.00
1,485,058.19	1,505,162.06	1,729,803.00	1,729,803.00		EXPENDITURES TOTALS:	0.00	1,734,408.00	1,744,828.00	1,746,129.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
1,485,058.19	1,505,162.06	1,729,803.00	1,729,803.00		DEPT EXPENSES	0.00	1,734,408.00	1,744,828.00	1,746,129.00	0.00
(1,485,058.19)	(1,505,162.06)	(1,729,803.00)	(1,729,803.00)		Fire Totals:	0.00	(1,734,408.00)	(1,744,828.00)	(1,746,129.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
733,319.20	614,893.98	655,000.00	655,000.00	072 R1 311-100-01	EMS Taxes Property Tax -EMS	0.00	661,600.00	675,000.00	675,000.00	0.00
733,319.20	614,893.98	655,000.00	655,000.00		Taxes Totals:	0.00	661,600.00	675,000.00	675,000.00	0.00
0.00	0.00	0.00	0.00	R3 334-000-01	Intergovernmental State Grants - EMS Trauma	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R4 342-500-00	Charges for Services EMS-CPR classes	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Services Totals:	0.00	0.00	0.00	0.00	0.00
733,319.20	614,893.98	655,000.00	655,000.00		REVENUES TOTALS:	0.00	661,600.00	675,000.00	675,000.00	0.00
720,436.25	627,629.89	655,000.00	655,000.00	EXP 522-200-51	Expenditure Intergovernmental Services	0.00	661,600.00	675,000.00	675,000.00	0.00
720,436.25	627,629.89	655,000.00	655,000.00		Expenditure Totals:	0.00	661,600.00	675,000.00	675,000.00	0.00
720,436.25	627,629.89	655,000.00	655,000.00		EXPENDITURES TOTALS:	0.00	661,600.00	675,000.00	675,000.00	0.00
733,319.20	614,893.98	655,000.00	655,000.00		DEPT REVENUES	0.00	661,600.00	675,000.00	675,000.00	0.00
720,436.25	627,629.89	655,000.00	655,000.00		DEPT EXPENSES	0.00	661,600.00	675,000.00	675,000.00	0.00
12,882.95	(12,735.91)	0.00	0.00		EMS Totals:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
2,208,291.59	2,115,854.84	2,384,803.00	2,385,103.00		FUND REVENUES	0.00	2,396,308.00	2,420,128.00	2,421,429.00	0.00
2,205,494.44	2,132,791.95	2,384,803.00	2,384,803.00		FUND EXPENSES	0.00	2,396,008.00	2,419,828.00	2,421,129.00	0.00
2,797.15	(16,937.11)	0.00	300.00		Fire and EMS Totals:	0.00	300.00	300.00	300.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				180	Affordable Housing Fund					
				R1	Taxes					
6,234.87	9,810.20	10,000.00	10,000.00	311-100-00	Property Tax	0.00	10,000.00	10,000.00	10,000.00	0.00
6,234.87	9,810.20	10,000.00	10,000.00		Taxes Totals:	0.00	10,000.00	10,000.00	10,000.00	0.00
				R6	Miscellaneous Receipts					
0.00	0.00	0.00	34.00	361-110-00	Miscellaneous	0.00	50.00	50.00	50.00	0.00
0.00	15,000.00	0.00	0.00	369-400-00	Settlements	0.00	0.00	0.00	0.00	0.00
0.00	15,000.00	0.00	34.00		Miscellaneous Receipts Totals:	0.00	50.00	50.00	50.00	0.00
				R8	Operating Transfers In					
0.00	0.00	0.00	0.00	397-000-00	Operating Transfer In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
6,234.87	24,810.20	10,000.00	10,034.00		REVENUES TOTALS:	0.00	10,050.00	10,050.00	10,050.00	0.00
				EXP	Expenditure					
4,344.00	0.00	6,500.00	0.00	565-100-49	Affordable Housing Misc	0.00	6,500.00	6,500.00	6,500.00	0.00
4,344.00	0.00	6,500.00	0.00		Expenditure Totals:	0.00	6,500.00	6,500.00	6,500.00	0.00
4,344.00	0.00	6,500.00	0.00		EXPENDITURES TOTALS:	0.00	6,500.00	6,500.00	6,500.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
6,234.87	24,810.20	10,000.00	10,034.00		FUND REVENUES	0.00	10,050.00	10,050.00	10,050.00	0.00
4,344.00	0.00	6,500.00	0.00		FUND EXPENSES	0.00	6,500.00	6,500.00	6,500.00	0.00
1,890.87	24,810.20	3,500.00	10,034.00		Affordable Housing Fund Totals:	0.00	3,550.00	3,550.00	3,550.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
13,050.07	23,516.94	15,000.00	42,400.00	190 R3 333-140-20	Community Dev Block Grants Intergovernmental Comm Development Block Grants	0.00	15,245.00	15,245.00	15,245.00	0.00
13,050.07	23,516.94	15,000.00	42,400.00		Intergovernmental Totals:	0.00	15,245.00	15,245.00	15,245.00	0.00
224.02	138.64	0.00	161.00	R6 361-110-00	Miscellaneous Receipts Investment Interest	0.00	200.00	200.00	200.00	0.00
224.02	138.64	0.00	161.00		Miscellaneous Receipts Totals:	0.00	200.00	200.00	200.00	0.00
13,274.09	23,655.58	15,000.00	42,561.00		REVENUES TOTALS:	0.00	15,445.00	15,445.00	15,445.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	091 EPR 518-300-11	City Facilities Payroll Expense Salaries & Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Payroll Expense Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		City Facilities Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				999	Gen Capital					
				EXP	Expenditure					
0.00	13,527.97	70,000.00	60,000.00	559-600-49	Housing and Community Services	0.00	15,245.00	15,245.00	15,245.00	0.00
0.00	0.00	0.00	0.00	586-000-00	Fed pass through grant	0.00	0.00	0.00	0.00	0.00
0.00	13,527.97	70,000.00	60,000.00		Expenditure Totals:	0.00	15,245.00	15,245.00	15,245.00	0.00
0.00	13,527.97	70,000.00	60,000.00		EXPENDITURES TOTALS:	0.00	15,245.00	15,245.00	15,245.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	13,527.97	70,000.00	60,000.00		DEPT EXPENSES	0.00	15,245.00	15,245.00	15,245.00	0.00
0.00	(13,527.97)	(70,000.00)	(60,000.00)		Gen Capital Totals:	0.00	(15,245.00)	(15,245.00)	(15,245.00)	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
13,274.09	23,655.58	15,000.00	42,561.00		FUND REVENUES	0.00	15,445.00	15,445.00	15,445.00	0.00
0.00	13,527.97	70,000.00	60,000.00		FUND EXPENSES	0.00	15,245.00	15,245.00	15,245.00	0.00
13,274.09	10,127.61	(55,000.00)	(17,439.00)		Community Dev Block Grants Tota	0.00	200.00	200.00	200.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
1,599.89	1,139.53	2,000.00	1,378.00	195 R6 361-110-00	System Dev Charges Miscellaneous Receipts Investment Interest	0.00	1,200.00	1,200.00	1,200.00	0.00
1,599.89	1,139.53	2,000.00	1,378.00		Miscellaneous Receipts Totals:	0.00	1,200.00	1,200.00	1,200.00	0.00
60,528.00	88,270.00	74,000.00	190,000.00	R7 388-100-10	Non-Revenue Receipts System Dev Chg City	0.00	100,000.00	100,000.00	100,000.00	0.00
2,522.00	13,610.00	10,000.00	4,500.00	388-100-20	System Dev Chg County	0.00	0.00	0.00	0.00	0.00
60,606.00	81,585.00	69,000.00	138,000.00	388-100-30	System Dev Chg Sewer	0.00	100,000.00	100,000.00	100,000.00	0.00
0.00	0.00	0.00	0.00	388-100-40	Stormwater SDC's	0.00	0.00	0.00	0.00	0.00
123,656.00	183,465.00	153,000.00	332,500.00		Non-Revenue Receipts Totals:	0.00	200,000.00	200,000.00	200,000.00	0.00
0.00	0.00	0.00	0.00	R8 397-000-00	Operating Transfers In Operating Transfer In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
125,255.89	184,604.53	155,000.00	333,878.00		REVENUES TOTALS:	0.00	201,200.00	201,200.00	201,200.00	0.00
0.00	1,590.00	0.00	0.00	EXP 538-900-91	Expenditure General Fund O/H	0.00	0.00	0.00	0.00	0.00
0.00	1,590.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	1,590.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				411	Water/Sewer					
				TRF	Operating Transfer					
0.00	0.00	0.00	0.00	597-340-55	Interfund Subsidies Water	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	597-350-55	Interfund Subsidies Sewer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	597-380-55	Interfund Subsidies Storm	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Water/Sewer Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	5,616.10	500,000.00	130,000.00	415 TRF 597-340-55	Water/Sewer CIP Operating Transfer Operating Trfr - Out CIP	0.00	500,000.00	700,000.00	700,000.00	0.00
0.00	4,908.07	500,000.00	100,000.00	597-350-55	Operating Trfr - Out Swr CIP	0.00	400,000.00	500,000.00	500,000.00	0.00
0.00	10,524.17	1,000,000.00	230,000.00		Operating Transfer Totals:	0.00	900,000.00	1,200,000.00	1,200,000.00	0.00
0.00	10,524.17	1,000,000.00	230,000.00		EXPENDITURES TOTALS:	0.00	900,000.00	1,200,000.00	1,200,000.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	10,524.17	1,000,000.00	230,000.00		DEPT EXPENSES	0.00	900,000.00	1,200,000.00	1,200,000.00	0.00
0.00	(10,524.17)	(1,000,000.00)	(230,000.00)		Water/Sewer CIP Totals:	0.00	(900,000.00)	(1,200,000.00)	(1,200,000.00)	0.00

2013	2014	2015	2015				2016	2016	2016	2016
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
125,255.89	184,604.53	155,000.00	333,878.00		FUND REVENUES	0.00	201,200.00	201,200.00	201,200.00	0.00
0.00	12,114.17	1,000,000.00	230,000.00		FUND EXPENSES	0.00	900,000.00	1,200,000.00	1,200,000.00	0.00
125,255.89	172,490.36	(845,000.00)	103,878.00		System Dev Charges Totals:	0.00	(698,800.00)	(998,800.00)	(998,800.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				199	Community Services					
				R1	Taxes					
399,242.29	405,236.79	412,000.00	412,000.00	311-100-00	Property Tax	0.00	412,000.00	412,000.00	412,000.00	0.00
0.00	0.00	0.00	0.00	311-110-00	Property Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	316-400-01	Public Utility Tax - Wtr	0.00	0.00	0.00	55,774.00	0.00
0.00	0.00	0.00	0.00	316-400-02	Public Utility Tax - Swr	0.00	0.00	0.00	59,629.00	0.00
0.00	0.00	0.00	0.00	316-400-04	Public Utility Tax - Storm	0.00	0.00	0.00	12,597.00	0.00
399,242.29	405,236.79	412,000.00	412,000.00		Taxes Totals:	0.00	412,000.00	412,000.00	540,000.00	0.00
				R3	Intergovernmental					
235,017.68	233,998.16	65,000.00	49,450.00	313-150-00	Spec Purpose sales Tx	0.00	0.00	128,000.00	0.00	0.00
0.00	0.00	0.00	0.00	333-450-25	Fed pass thru Grant WA ST ART	0.00	0.00	0.00	0.00	0.00
235,017.68	233,998.16	65,000.00	49,450.00		Intergovernmental Totals:	0.00	0.00	128,000.00	0.00	0.00
				R6	Miscellaneous Receipts					
0.00	0.00	0.00	40.00	361-110-00	Investment interest	0.00	50.00	50.00	50.00	0.00
0.00	0.00	0.00	40.00	361-400-00	Other Interest - CDBG LOC	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	367-000-00	Community Services Donation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	367-000-01	Arts Comission Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	369-400-00	Settlements	0.00	0.00	0.00	0.00	0.00
9.48	0.00	0.00	0.00	369-900-00	Misc Receipts	0.00	0.00	0.00	0.00	0.00
240.00	315.00	0.00	120.00	369-900-01	Arts Comm Misc Income	0.00	0.00	0.00	0.00	0.00
249.48	315.00	0.00	200.00		Miscellaneous Receipts Totals:	0.00	50.00	50.00	50.00	0.00
				R7	Non-Revenue Receipts					
0.00	(147.02)	0.00	0.00	389-000-00	Forfeited Property	0.00	0.00	0.00	0.00	0.00
0.00	(147.02)	0.00	0.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
				R8	Operating Transfers In					
976,000.00	735,999.96	736,000.00	805,000.00	397-790-00	Operating Trfr	0.00	1,009,000.00	810,000.00	815,000.00	0.00
976,000.00	735,999.96	736,000.00	805,000.00		Operating Transfers In Totals:	0.00	1,009,000.00	810,000.00	815,000.00	0.00
				R9	Other Financing Sources					
0.00	0.00	0.00	0.00	381-100-00	Interfund Loan Receipts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
1,610,509.45	1,375,402.89	1,213,000.00	1,266,650.00		REVENUES TOTALS:	0.00	1,421,050.00	1,350,050.00	1,355,050.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
269,080.00	0.00	0.00	0.00	581-200-00	DBT Debt Service Interfund Loan pymnt -Trans Li	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	581-200-79	Interfund Loan Repayment	0.00	0.00	0.00	0.00	0.00
2,447.00	0.00	0.00	0.00	581-200-82	Interfund Loan Interest Pymnt	0.00	0.00	0.00	0.00	0.00
271,527.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
					EXP Expenditure					
18,252.85	20,233.28	19,600.00	19,600.00	511-600-41	Arts Commission - Prof Service	0.00	25,000.00	22,000.00	22,000.00	0.00
0.00	0.00	0.00	0.00	557-300-41	Tourism - Main Street	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	557-310-41	Tourism, special events	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	565-100-41	Welfare Serv -BigBrothBig Sist	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	571-290-41	Non-profit Professional Servic	0.00	0.00	0.00	0.00	0.00
9,704.04	0.00	0.00	0.00	571-290-91	Interfudn Services-Personnel	0.00	0.00	0.00	0.00	0.00
81,442.99	120,807.00	143,585.00	143,585.04	575-210-91	G/F Admin Overhead	0.00	110,188.00	110,188.00	110,188.00	0.00
233,852.42	231,909.47	44,482.00	69,131.00	575-260-00	Jeff Cty Prks & Rec Facilities	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	576-900-41	YMCA Contract	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	12,750.00	586-000-00	Refundable Deposits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	589-000-00	Refundable Deposits	0.00	0.00	0.00	0.00	0.00
343,252.30	372,949.75	207,667.00	245,066.04		Expenditure Totals:	0.00	135,188.00	132,188.00	132,188.00	0.00
614,779.30	372,949.75	207,667.00	245,066.04		EXPENDITURES TOTALS:	0.00	135,188.00	132,188.00	132,188.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				091	City Facilities					
				EPR	Payroll Expense					
129,923.69	150,770.57	162,414.00	160,000.00	518-300-11	Salaries & Wages	0.00	207,549.00	207,523.00	204,106.00	0.00
1,127.48	1,533.28	2,500.00	1,500.00	518-300-12	Overtime	0.00	0.00	1,500.00	1,500.00	0.00
9,724.21	11,295.40	12,425.00	12,500.00	518-300-21	Social Security	0.00	15,878.00	15,876.00	15,614.00	0.00
10,421.02	13,658.16	16,395.00	15,650.00	518-300-22	Retirement	0.00	23,204.00	23,201.00	22,819.00	0.00
39,375.20	40,203.37	46,672.00	40,600.00	518-300-23	Medical Insurance	0.00	63,742.00	63,473.00	55,604.00	0.00
3,115.69	3,611.04	5,152.00	3,600.00	518-300-24	Industrial Insurance	0.00	3,194.00	3,200.00	2,814.00	0.00
0.00	110.40	267.00	71.00	518-300-27	Life/AD&D/LTD Benefits	0.00	59.00	59.00	73.00	0.00
0.00	48.73	53.00	49.00	518-300-28	Misc Employee Benefits	0.00	45.00	45.00	45.00	0.00
1,297.80	1,297.83	1,298.00	1,186.00	518-300-29	Pension Benefits	0.00	1,817.00	1,817.00	1,557.00	0.00
194,985.09	222,528.78	247,176.00	235,156.00		Payroll Expense Totals:	0.00	315,488.00	316,694.00	304,132.00	0.00
				EXP	Expenditure					
0.00	0.00	0.00	0.00	518-300-26	Uniforms	0.00	800.00	800.00	800.00	0.00
8,256.73	6,130.63	10,500.00	15,000.00	518-300-31	Operating Supplies	0.00	14,500.00	14,500.00	14,500.00	0.00
4,116.13	13,297.61	0.00	10,000.00	518-300-32	Fuel consumed	0.00	10,000.00	10,000.00	10,000.00	0.00
298.93	484.78	0.00	650.00	518-300-35	Small Tools	0.00	1,000.00	1,000.00	1,000.00	0.00
4,086.78	3,691.18	2,500.00	2,500.00	518-300-41	Professional Services	0.00	4,700.00	4,700.00	4,700.00	0.00
6,614.97	5,336.25	6,000.00	5,600.00	518-300-42	Communication	0.00	6,500.00	6,500.00	6,500.00	0.00
0.00	0.00	0.00	0.00	518-300-43	Travel	0.00	2,165.00	2,165.00	2,165.00	0.00
0.00	0.00	0.00	85.00	518-300-45	Operating Rentals & Leases	0.00	180.00	180.00	180.00	0.00
18,973.77	0.00	0.00	0.00	518-300-46	Insurance	0.00	0.00	0.00	0.00	0.00
32,088.07	34,918.78	40,000.00	34,000.00	518-300-47	Utility Services	0.00	32,000.00	32,000.00	32,000.00	0.00
10,602.02	35,404.95	20,000.00	28,000.00	518-300-48	Repairs & Maint	0.00	30,000.00	30,000.00	30,000.00	0.00
2,878.16	3,398.84	10,250.00	1,000.00	518-300-49	Miscellaneous	0.00	3,165.00	3,165.00	3,165.00	0.00
8,487.00	4,484.04	4,484.00	4,484.04	518-300-95	Equipment Rental-IT	0.00	4,484.00	4,484.00	4,484.00	0.00
0.00	9,159.00	9,159.00	9,159.00	518-301-95	Equipment Rental - Fleet	0.00	9,159.00	9,159.00	13,679.00	0.00
9,612.55	9,280.90	14,100.00	14,100.00	518-302-41	Professional Service-Elevator	0.00	9,320.00	9,320.00	9,320.00	0.00
0.00	480.00	0.00	0.00	525-500-49	EOC Miscellaneous	0.00	0.00	0.00	0.00	0.00
106,015.11	126,066.96	116,993.00	124,578.04		Expenditure Totals:	0.00	127,973.00	127,973.00	132,493.00	0.00
301,000.20	348,595.74	364,169.00	359,734.04		EXPENDITURES TOTALS:	0.00	443,461.00	444,667.00	436,625.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
301,000.20	348,595.74	364,169.00	359,734.04		DEPT EXPENSES	0.00	443,461.00	444,667.00	436,625.00	0.00
(301,000.20)	(348,595.74)	(364,169.00)	(359,734.04)		City Facilities Totals:	0.00	(443,461.00)	(444,667.00)	(436,625.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				110	Mountain View Facilities					
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	362-400-00	Mtn View - Short term Rental	0.00	0.00	0.00	0.00	0.00
0.00	0.00	4,000.00	944.00	362-500-00	Lease income - YMCA	0.00	4,000.00	4,000.00	4,000.00	0.00
0.00	0.00	4,000.00	944.00		Intergovernmental Totals:	0.00	4,000.00	4,000.00	4,000.00	0.00
				R6	Miscellaneous Receipts					
2,708.16	2,400.00	2,400.00	5,300.00	362-500-01	Food Bank lease income	0.00	2,400.00	2,400.00	2,400.00	0.00
0.00	0.00	0.00	200.00	362-500-02	Lease income - Working Image	0.00	2,400.00	2,400.00	2,400.00	0.00
2,708.16	2,400.00	2,400.00	5,500.00		Miscellaneous Receipts Totals:	0.00	4,800.00	4,800.00	4,800.00	0.00
				R7	Non-Revenue Receipts					
0.00	0.00	0.00	0.00	389-000-00	Facility Rent Deposit	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
2,708.16	2,400.00	6,400.00	6,444.00		REVENUES TOTALS:	0.00	8,800.00	8,800.00	8,800.00	0.00
				CAP	Capital Expenditure					
0.00	0.00	0.00	0.00	594-760-63	Other Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-760-64	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
				EPR	Payroll Expense					
0.00	0.00	0.00	0.00	575-500-28	Miscellaneous Employee Benefit	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Payroll Expense Totals:	0.00	0.00	0.00	0.00	0.00
				EXP	Expenditure					
959.98	2,872.76	5,000.00	1,500.00	575-500-30	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
97,645.40	71,045.69	85,000.00	4,000.00	575-500-31	Office & Operating Supplies	0.00	2,000.00	2,000.00	2,000.00	0.00
0.00	0.00	0.00	72,000.00	575-500-32	Fuel Consumed	0.00	80,000.00	80,000.00	80,000.00	0.00
437.77	516.60	0.00	1,000.00	575-500-35	Small Tools & Minor Equipment	0.00	1,000.00	1,000.00	1,000.00	0.00
0.00	0.00	0.00	0.00	575-500-40	Other Services & Charges	0.00	0.00	0.00	0.00	0.00
400.00	1,277.54	0.00	1,771.00	575-500-41	Professional Services	0.00	2,450.00	2,450.00	2,450.00	0.00
1,015.31	918.50	0.00	1,237.48	575-500-42	Communication	0.00	1,100.00	1,100.00	1,100.00	0.00
0.00	0.00	0.00	0.00	575-500-43	Travel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	575-500-44	Advertising	0.00	0.00	0.00	0.00	0.00
45,452.04	45,452.04	44,000.00	42,000.00	575-500-45	Operating rentals & leases	0.00	40,600.00	40,600.00	40,600.00	0.00

2013	2014	2015	2015				2016	2016	2016	2016
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	0.00	575-500-46	Insurance	0.00	0.00	0.00	0.00	0.00
56,282.15	60,955.25	49,000.00	80,000.00	575-500-47	Utility Services	0.00	76,000.00	76,000.00	76,000.00	0.00
28,920.50	7,005.33	10,000.00	17,500.00	575-500-48	Repairs & Maintenance	0.00	43,000.00	38,000.00	38,000.00	0.00
1,884.18	1,413.70	1,604.35	720.00	575-500-49	Miscellaneous	0.00	1,000.00	1,000.00	1,000.00	0.00
232,997.33	191,457.41	194,604.35	221,728.48		Expenditure Totals:	0.00	247,150.00	242,150.00	242,150.00	0.00
232,997.33	191,457.41	194,604.35	221,728.48		EXPENDITURES TOTALS:	0.00	247,150.00	242,150.00	242,150.00	0.00
2,708.16	2,400.00	6,400.00	6,444.00		DEPT REVENUES	0.00	8,800.00	8,800.00	8,800.00	0.00
232,997.33	191,457.41	194,604.35	221,728.48		DEPT EXPENSES	0.00	247,150.00	242,150.00	242,150.00	0.00
(230,289.17)	(189,057.41)	(188,204.35)	(215,284.48)		Mountain View Facilities Totals:	0.00	(238,350.00)	(233,350.00)	(233,350.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				132	Parks Maintenance					
				R6	Miscellaneous Receipts					
10,515.00	14,805.00	11,000.00	12,000.00	362-400-00	Facility Rentals - Short Term	0.00	12,000.00	12,000.00	12,000.00	0.00
0.00	0.00	0.00	0.00	362-900-00	Other Rental Charges	0.00	0.00	0.00	0.00	0.00
0.00	325.00	0.00	0.00	367-000-00	Donations-Parks	0.00	0.00	0.00	0.00	0.00
10,515.00	15,130.00	11,000.00	12,000.00		Miscellaneous Receipts Totals:	0.00	12,000.00	12,000.00	12,000.00	0.00
0.00	0.00	0.00	14,000.00	R7	Non-Revenue Receipts					
				386-000-00	Parks Deposits	0.00	12,000.00	12,000.00	12,000.00	0.00
0.00	0.00	0.00	14,000.00		Non-Revenue Receipts Totals:	0.00	12,000.00	12,000.00	12,000.00	0.00
0.00	0.00	0.00	225.00	R9	Other Financing Sources					
				395-200-00	Parks - Restitution	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	225.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
10,515.00	15,130.00	11,000.00	26,225.00		REVENUES TOTALS:	0.00	24,000.00	24,000.00	24,000.00	0.00
				CAP	Capital Expenditure					
55.80	0.00	0.00	0.00	594-760-61	Land and Land Improvements	0.00	8,000.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-760-62	Buildings & Structures	0.00	35,000.00	0.00	0.00	0.00
0.00	0.00	724.40	0.00	594-760-64	Machinery & Equipment	0.00	14,500.00	0.00	0.00	0.00
55.80	0.00	724.40	0.00		Capital Expenditure Totals:	0.00	57,500.00	0.00	0.00	0.00
				EPR	Payroll Expense					
0.00	0.00	0.00	0.00	576-800-10	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
146,496.17	150,768.25	161,937.00	170,000.00	576-800-11	Salaries & Wages	0.00	196,582.00	194,628.00	202,336.00	0.00
734.67	0.00	2,000.00	0.00	576-800-12	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	576-800-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
10,980.48	11,223.09	12,388.00	12,243.00	576-800-21	Social Security	0.00	14,881.00	14,832.00	15,422.00	0.00
11,463.61	11,900.92	16,028.00	14,632.00	576-800-22	Retirement	0.00	21,748.00	21,676.00	22,538.00	0.00
33,963.28	32,440.74	38,697.00	35,803.00	576-800-23	Medical Insurance	0.00	55,110.00	54,841.00	55,604.00	0.00
3,244.18	3,970.57	4,760.00	5,325.00	576-800-24	Industrial Insurance	0.00	2,774.00	2,768.00	2,814.00	0.00
195.70	110.21	263.00	71.00	576-800-27	Life/AD&D & LTD	0.00	59.00	59.00	73.00	0.00
57.02	68.54	69.00	48.00	576-800-28	Misc Emp Benefits	0.00	45.00	45.00	45.00	0.00
1,078.24	1,209.56	1,155.00	1,485.00	576-800-29	Pension Benefits	0.00	1,557.00	1,557.00	1,557.00	0.00
208,213.35	211,691.88	237,297.00	239,607.00		Payroll Expense Totals:	0.00	292,756.00	290,406.00	300,389.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				EXP	Expenditure					
0.00	0.00	0.00	0.00	517-071-90	Unemployment Reserve Contrib	0.00	0.00	0.00	0.00	0.00
27,447.58	0.00	0.00	0.00	576-800-25	Unemployment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00	576-800-26	Uniforms	0.00	1,100.00	1,100.00	1,100.00	0.00
0.00	0.00	0.00	0.00	576-800-30	Supplies	0.00	0.00	0.00	0.00	0.00
14,409.41	15,955.54	15,468.92	15,470.00	576-800-31	Office & Operating Supplies	0.00	19,000.00	19,000.00	19,000.00	0.00
1,207.72	914.37	1,000.00	1,000.00	576-800-35	Small Tools & Minor Equipment	0.00	1,000.00	1,000.00	1,000.00	0.00
0.00	0.00	0.00	0.00	576-800-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
1,086.03	98.11	1,500.00	1,500.00	576-800-41	Professional Services	0.00	3,700.00	3,700.00	3,700.00	0.00
1,907.19	1,551.53	3,700.00	3,000.00	576-800-42	Communication	0.00	2,550.00	2,550.00	2,550.00	0.00
0.00	276.10	600.00	100.00	576-800-43	Travel	0.00	1,165.00	1,165.00	1,165.00	0.00
0.00	0.00	100.00	0.00	576-800-44	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	100.00	576-800-45	Operating Rentals & Leases	0.00	180.00	180.00	180.00	0.00
28,421.26	0.00	0.00	0.00	576-800-46	Insurance	0.00	0.00	0.00	0.00	0.00
25,201.57	28,444.22	26,000.00	28,000.00	576-800-47	Utility Services	0.00	27,500.00	27,500.00	27,500.00	0.00
1,430.73	0.00	4,500.00	12,750.00	576-800-48	Repairs & Maintenance	0.00	5,000.00	5,000.00	5,000.00	0.00
285.80	619.95	500.00	500.00	576-800-49	Miscellaneous	0.00	1,774.00	1,774.00	1,774.00	0.00
0.00	0.00	0.00	0.00	576-800-50	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	576-800-51	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00
49,263.72	17,814.00	17,814.00	17,814.00	576-800-95	Equipment Rental	0.00	17,814.00	17,814.00	22,334.00	0.00
12,975.96	10,881.96	10,882.00	10,882.00	576-801-95	Equipment Rental - IT Systems	0.00	10,882.00	10,882.00	10,882.00	0.00
0.00	0.00	0.00	0.00	586-000-00	Refundable Deposits-Parks	0.00	12,000.00	12,000.00	12,000.00	0.00
0.00	0.00	0.00	400.00	589-000-00	Facility Rental Refunds	0.00	0.00	0.00	0.00	0.00
163,636.97	76,555.78	82,264.92	91,516.00		Expenditure Totals:	0.00	103,665.00	103,665.00	108,185.00	0.00
275.60	0.00	0.00	0.00	TRF 597-000-00	Operating Transfer	0.00	0.00	0.00	0.00	0.00
275.60	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
372,181.72	288,247.66	320,286.32	331,123.00		EXPENDITURES TOTALS:	0.00	453,921.00	394,071.00	408,574.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
10,515.00	15,130.00	11,000.00	26,225.00		DEPT REVENUES	0.00	24,000.00	24,000.00	24,000.00	0.00
372,181.72	288,247.66	320,286.32	331,123.00		DEPT EXPENSES	0.00	453,921.00	394,071.00	408,574.00	0.00
(361,666.72)	(273,117.66)	(309,286.32)	(304,898.00)		Parks Maintenance Totals:	0.00	(429,921.00)	(370,071.00)	(384,574.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				133	Events					
				R6	Miscellaneous Receipts					
3,720.00	4,235.00	4,485.00	3,900.00	369-900-00	Misc Receipts Events	0.00	4,000.00	4,000.00	4,000.00	0.00
750.00	900.00	0.00	750.00	369-900-01	Road closure sign deposit	0.00	800.00	800.00	800.00	0.00
4,470.00	5,135.00	4,485.00	4,650.00		Miscellaneous Receipts Totals:	0.00	4,800.00	4,800.00	4,800.00	0.00
4,470.00	5,135.00	4,485.00	4,650.00		REVENUES TOTALS:	0.00	4,800.00	4,800.00	4,800.00	0.00
				EPR	Payroll Expense					
0.00	0.00	0.00	0.00	576-900-41	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Payroll Expense Totals:	0.00	0.00	0.00	0.00	0.00
				EXP	Expenditure					
0.00	0.00	0.00	0.00	576-600-49	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	576-900-31	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	576-900-42	Communications	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	576-900-43	Travel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	576-900-49	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	576-900-95	Equipment Rental - IT Systems	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
4,470.00	5,135.00	4,485.00	4,650.00		DEPT REVENUES	0.00	4,800.00	4,800.00	4,800.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
4,470.00	5,135.00	4,485.00	4,650.00		Events Totals:	0.00	4,800.00	4,800.00	4,800.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	140 R3 338-740-00	Pool Intergovernmental Rec Prog (Pool)- School Dist	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
95,463.20	109,795.95	130,000.00	78,000.00	R4 347-300-00	Charges for Services Recreation Activity Fees -Pool	0.00	84,000.00	112,000.00	112,000.00	0.00
0.00	0.00	0.00	35,000.00	347-301-00	Non Taxable Pool Fees	0.00	28,000.00	37,333.00	37,333.00	0.00
95,463.20	109,795.95	130,000.00	113,000.00		Charges for Services Totals:	0.00	112,000.00	149,333.00	149,333.00	0.00
0.00	0.00	0.00	11,000.00	R6 362-500-00	Miscellaneous Receipts Pool facility rental	0.00	8,000.00	10,667.00	10,667.00	0.00
0.00	0.00	0.00	1,395.00	367-000-00	Donations-pool	0.00	800.00	800.00	800.00	0.00
0.00	0.00	0.00	12,395.00		Miscellaneous Receipts Totals:	0.00	8,800.00	11,467.00	11,467.00	0.00
0.00	0.00	0.00	-100.00	R7 369-800-00	Non-Revenue Receipts Cash Adjustment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	(100.00)		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
95,463.20	109,795.95	130,000.00	125,295.00		REVENUES TOTALS:	0.00	120,800.00	160,800.00	160,800.00	0.00
0.00	0.00	900.00	0.00	CAP 594-790-64	Capital Expenditure Machinery & Equipment	0.00	43,000.00	0.00	0.00	0.00
0.00	0.00	900.00	0.00		Capital Expenditure Totals:	0.00	43,000.00	0.00	0.00	0.00
130,716.17	169,503.47	158,058.00	161,455.00	EPR 576-200-11	Payroll Expense Salaries & Wages	0.00	176,717.00	176,717.00	176,717.00	0.00
2,609.55	4,749.51	2,500.00	4,000.00	576-200-12	Overtime	0.00	0.00	2,500.00	2,500.00	0.00
0.00	0.00	0.00	0.00	576-200-20	Personnel Benefits	0.00	0.00	0.00	0.00	0.00
10,169.49	13,083.14	12,091.00	12,657.00	576-200-21	Social Security	0.00	13,519.00	13,519.00	13,519.00	0.00
4,719.05	8,885.05	11,311.00	8,500.00	576-200-22	Retirement	0.00	14,528.00	14,528.00	14,528.00	0.00
15,841.55	36,892.20	47,849.00	37,525.00	576-200-23	Medical Insurance	0.00	69,054.00	69,054.00	69,054.00	0.00
6,561.12	8,738.03	8,494.00	10,797.00	576-200-24	Industrial Insurance	0.00	19,464.00	19,464.00	19,464.00	0.00
236.88	(21.97)	0.00	0.00	576-200-27	Life/AD&D/LTD Benefits	0.00	0.00	0.00	0.00	0.00
30.00	29.63	0.00	0.00	576-200-28	Misc Emp Benefits	0.00	0.00	0.00	0.00	0.00
927.98	2,782.54	1,947.00	2,670.00	576-200-29	Pension Benefits	0.00	2,573.00	2,573.00	2,573.00	0.00
171,811.79	244,641.60	242,250.00	237,604.00		Payroll Expense Totals:	0.00	295,855.00	298,355.00	298,355.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	2015 Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				EXP	Expenditure					
866.39	4,684.83	0.00	0.00	576-200-25	Unemployment	0.00	0.00	0.00	0.00	0.00
656.88	341.39	300.00	304.00	576-200-26	Uniforms	0.00	1,300.00	1,300.00	1,300.00	0.00
3.23	0.00	0.00	0.00	576-200-30	Supplies	0.00	0.00	0.00	0.00	0.00
7,615.59	14,275.26	8,000.00	18,000.00	576-200-31	Office & Operating Supplies	0.00	11,000.00	11,000.00	11,000.00	0.00
4,078.23	1,150.18	2,500.00	300.00	576-200-35	Small Tools & Minor Equipment	0.00	1,500.00	1,500.00	1,500.00	0.00
0.00	0.00	0.00	0.00	576-200-40	Other Services and Charges	0.00	0.00	0.00	0.00	0.00
5,405.76	4,661.31	2,837.23	6,000.00	576-200-41	Professional Services	0.00	4,600.00	4,600.00	4,600.00	0.00
1,894.33	1,634.19	2,000.00	1,501.00	576-200-42	Communication	0.00	1,650.00	1,650.00	1,650.00	0.00
530.45	1,266.41	1,000.00	100.00	576-200-43	Travel	0.00	1,665.00	1,665.00	1,665.00	0.00
76.49	0.00	100.00	0.00	576-200-44	Advertising	0.00	2,500.00	2,500.00	2,500.00	0.00
0.00	0.00	0.00	300.00	576-200-45	Operating Rentals & Leases	0.00	1,920.00	1,920.00	1,920.00	0.00
8,595.60	0.00	0.00	0.00	576-200-46	Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	576-200-47	Utility Services	0.00	0.00	0.00	0.00	0.00
6,807.36	4,344.93	7,500.00	1,500.00	576-200-48	Repairs & Maintenance	0.00	3,000.00	3,000.00	3,000.00	0.00
908.80	584.94	1,600.00	2,700.00	576-200-49	Miscellaneous	0.00	2,515.00	2,515.00	2,515.00	0.00
0.00	0.00	0.00	0.00	576-200-50	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	576-200-51	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	576-200-95	Equipment Rental	0.00	0.00	0.00	0.00	0.00
0.00	2,988.96	2,989.00	2,988.96	576-201-95	Equipment Rental- IT Systems	0.00	2,989.00	2,989.00	2,989.00	0.00
0.00	0.00	0.00	100.00	586-000-00	Refundable Deposits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	586-000-01	Retail Sales B&O Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	589-000-01	Refundable Deposits	0.00	0.00	0.00	0.00	0.00
37,439.11	35,932.40	28,826.23	33,793.96		Expenditure Totals:	0.00	34,639.00	34,639.00	34,639.00	0.00
209,250.90	280,574.00	271,976.23	271,397.96		EXPENDITURES TOTALS:	0.00	373,494.00	332,994.00	332,994.00	0.00
95,463.20	109,795.95	130,000.00	125,295.00		DEPT REVENUES	0.00	120,800.00	160,800.00	160,800.00	0.00
209,250.90	280,574.00	271,976.23	271,397.96		DEPT EXPENSES	0.00	373,494.00	332,994.00	332,994.00	0.00
(113,787.70)	(170,778.05)	(141,976.23)	(146,102.96)		Pool Totals:	0.00	(252,694.00)	(172,194.00)	(172,194.00)	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
1,723,665.81	1,507,863.84	1,364,885.00	1,429,264.00		FUND REVENUES	0.00	1,579,450.00	1,548,450.00	1,553,450.00	0.00
1,730,209.45	1,481,824.56	1,358,702.90	1,429,049.52		FUND EXPENSES	0.00	1,653,214.00	1,546,070.00	1,552,531.00	0.00
(6,543.64)	26,039.28	6,182.10	214.48		Community Services Totals:	0.00	(73,764.00)	2,380.00	919.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				200	G.O. Debt Service					
				R1	Taxes					
99,823.17	101,120.56	102,000.00	102,000.00	311-100-00	Property Tax	0.00	174,100.00	174,100.00	169,012.00	0.00
0.00	0.00	0.00	0.00	313-150-00	Special Purpose Tax	0.00	52,900.00	57,900.00	57,900.00	0.00
99,823.17	101,120.56	102,000.00	102,000.00		Taxes Totals:	0.00	227,000.00	232,000.00	226,912.00	0.00
				R6	Miscellaneous Receipts					
540.66	256.75	0.00	515.56	361-110-00	Investment Interest	0.00	400.00	400.00	400.00	0.00
0.00	0.00	0.00	0.00	362-500-00	Lease Income - Fire Station	0.00	0.00	0.00	0.00	0.00
540.66	256.75	0.00	515.56		Miscellaneous Receipts Totals:	0.00	400.00	400.00	400.00	0.00
				R8	Operating Transfers In					
0.00	0.00	0.00	0.00	397-000-00	Interfund Subsidy	0.00	0.00	0.00	0.00	0.00
35,000.04	84,999.96	85,000.00	85,000.00	397-190-00	Operatimg Tsfr- In 99, 02, 05	0.00	85,000.00	0.00	0.00	0.00
30,000.00	0.00	0.00	0.00	397-190-01	Operating Trfr- 2003/4 Bond	0.00	0.00	0.00	0.00	0.00
171,000.00	171,000.00	171,000.00	171,000.00	397-190-02	Trfr Debt Rent Annex	0.00	171,000.00	171,000.00	171,000.00	0.00
0.00	0.00	0.00	0.00	397-190-03	PWTF Trans Loan Trfr In	0.00	0.00	0.00	0.00	0.00
20,000.04	0.00	0.00	1,206,475.00	397-191-02	Transfer-in Bond Proceeds/Debt	0.00	0.00	0.00	0.00	0.00
174,870.00	174,870.00	174,870.00	174,870.00	397-192-02	Transfer-in Streets	0.00	174,900.00	174,900.00	174,900.00	0.00
0.00	0.00	0.00	0.00	397-220-00	Operating Transfer- In	0.00	0.00	0.00	0.00	0.00
405,803.04	405,803.04	410,803.00	453,303.00	397-220-01	Operating Transfer In - G/F	0.00	410,803.00	403,303.00	403,303.00	0.00
60,000.00	99,999.96	100,000.00	100,000.00	397-220-02	Operating Trfr In REET	0.00	0.00	360,000.00	360,000.00	0.00
15,000.00	0.00	0.00	0.00	397-720-00	Operating Trfr -In Llibrary Fun	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,000.00	15,000.00	397-730-00	Ops Trfr- Interim Financing	0.00	0.00	0.00	0.00	0.00
97,718.04	99,999.96	100,000.00	100,000.00	397-740-00	Operating Transfers - In	0.00	100,000.00	100,000.00	100,000.00	0.00
1,009,391.16	1,036,672.92	1,056,673.00	2,305,648.00		Operating Transfers In Totals:	0.00	941,703.00	1,209,203.00	1,209,203.00	0.00
				R9	Other Financing Sources					
0.00	0.00	0.00	0.00	395-100-00	Sale of Fixed Asset	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
1,109,754.99	1,138,050.23	1,158,673.00	2,408,163.56		REVENUES TOTALS:	0.00	1,169,103.00	1,441,603.00	1,436,515.00	0.00
				DBT	Debt Service					
0.00	0.00	0.00	0.00	591-190-71	2002 Bond Principal	0.00	0.00	0.00	0.00	0.00
125,000.00	0.00	0.00	0.00	591-191-71	2003 Bond Principal	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	591-192-71	2005 Bond Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,200,000.00	591-220-76	Grant Anticipation Note Princi	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	591-430-78	2003 PWTF loan-principal	0.00	0.00	0.00	0.00	0.00
4,625.00	0.00	0.00	0.00	592-190-83	Interest on Long Term Debt	0.00	170,364.44	170,364.44	170,364.44	0.00
0.00	0.00	0.00	0.00	592-191-83	Int Long Term Dbt- 05	0.00	0.00	0.00	0.00	0.00
340,925.00	340,925.00	340,925.00	340,925.00	592-193-83	Int on LongTerm Debt_2008 Bond	0.00	340,925.00	340,925.00	340,925.00	0.00
166,647.50	166,647.50	166,648.00	166,648.00	592-194-83	Int on LongTerm Debt-2010 Bond	0.00	166,647.50	166,647.50	166,647.50	0.00
0.00	0.00	0.00	0.00	592-220-81	Grant Anticipation Note- Int	0.00	0.00	0.00	0.00	0.00
0.00	0.00	15,000.00	6,475.00	592-730-81	Interest- Interim Financing	0.00	0.00	0.00	0.00	0.00
137,192.50	135,032.50	131,133.00	131,133.00	592-760-83	Int on LongTerm Debt_2012 Bond	0.00	125,862.50	125,862.50	125,862.50	0.00
774,390.00	642,605.00	653,706.00	1,845,181.00		Debt Service Totals:	0.00	803,799.44	803,799.44	803,799.44	0.00
				EXP	Expenditure					
602.68	2,669.82	3,000.00	5,000.00	514-230-41	Professional Services	0.00	3,000.00	3,000.00	3,000.00	0.00
360,000.00	490,000.00	500,000.00	500,000.00	591-760-71	Debt Service	0.00	665,000.00	665,000.00	665,000.00	0.00
0.00	0.00	0.00	0.00	592-140-81	Local Loan Interest	0.00	0.00	0.00	0.00	0.00
360,602.68	492,669.82	503,000.00	505,000.00		Expenditure Totals:	0.00	668,000.00	668,000.00	668,000.00	0.00
1,134,992.68	1,135,274.82	1,156,706.00	2,350,181.00		EXPENDITURES TOTALS:	0.00	1,471,799.44	1,471,799.44	1,471,799.44	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
1,109,754.99	1,138,050.23	1,158,673.00	2,408,163.56		FUND REVENUES	0.00	1,169,103.00	1,441,603.00	1,436,515.00	0.00
1,134,992.68	1,135,274.82	1,156,706.00	2,350,181.00		FUND EXPENSES	0.00	1,471,799.44	1,471,799.44	1,471,799.44	0.00
(25,237.69)	2,775.41	1,967.00	57,982.56		G.O. Debt Service Totals:	0.00	(302,696.44)	(30,196.44)	(35,284.44)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				301	General CIP Projects					
				R1	Taxes					
148,432.76	0.00	0.00	0.00	318-340-00	REET 1	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	319-800-00	Penalties on RE Excise Tax	0.00	0.00	0.00	0.00	0.00
148,432.76	0.00	0.00	0.00		Taxes Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R29	Beginning Fund Balance					
				308-000-00		0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	334-003-01	State Grant-IAC Waterfront Imp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-023-00	DNR Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-027-00	State Grant -IAC	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-030-11	State Grants	0.00	0.00	0.00	0.00	0.00
660,461.76	988.47	0.00	181,640.00	334-069-00	State Grants -Other	0.00	0.00	0.00	0.00	0.00
660,461.76	988.47	0.00	181,640.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
				R6	Miscellaneous Receipts					
0.00	296.39	0.00	220.00	361-110-00	Investment Interest	0.00	200.00	200.00	200.00	0.00
0.00	0.00	0.00	0.00	362-500-00	Long Term Rentals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	367-000-00	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	120,430.00	395-100-00	Sale of Capital Asset	0.00	0.00	0.00	0.00	0.00
0.00	296.39	0.00	120,650.00		Miscellaneous Receipts Totals:	0.00	200.00	200.00	200.00	0.00
				R7	Non-Revenue Receipts					
0.00	0.00	0.00	250,000.00	397-000-00	Residual Transfer - In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	250,000.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
				R8	Operating Transfers In					
48,649.70	(30,186.00)	0.00	9,500.00	397-000-01	Ops Transfer - Gen Fund	0.00	0.00	0.00	0.00	0.00
48,649.70	(30,186.00)	0.00	9,500.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
				R9	Other Financing Sources					
0.00	0.00	0.00	0.00	381-100-00	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
857,544.22	(28,901.14)	0.00	561,790.00		REVENUES TOTALS:	0.00	200.00	200.00	200.00	0.00
0.00	0.00	0.00	0.00	TRF 597-000-00	Operating Transfer					
					Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	910 R6 367-000-00	Parks Capital Miscellaneous Receipts Contrib. & Donations-Non Gov't	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R9 381-100-00	Other Financing Sources Interfund Loan Receipts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	CAP 594-200-41	Capital Expenditure Professional Services-GolfStudy	0.00	0.00	0.00	0.00	0.00
0.00	1,237.16	0.00	0.00	594-760-61	Land Acquisition-	0.00	0.00	0.00	0.00	0.00
127,814.54	9,611.27	0.00	25,000.00	594-760-63	Other Improvements-	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-760-64	Furniture, Machinery & Equip	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-761-63	Other Improvements-Golf Course	0.00	0.00	0.00	0.00	0.00
0.00	80.61	0.00	0.00	594-790-63	Wave View gallery	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-791-63	Other Improvements-Pool	0.00	0.00	0.00	0.00	0.00
127,814.54	10,929.04	0.00	25,000.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	EXP 594-100-91	Expenditure Gen Fund O/H allocation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-190-91	G/F O/H Alloc	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
127,814.54	10,929.04	0.00	25,000.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
127,814.54	10,929.04	0.00	25,000.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
(127,814.54)	(10,929.04)	0.00	(25,000.00)		Parks Capital Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				950	Civic District					
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	333-970-39	FEMA Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-018-00	FEMA State Military Dept Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
				R8	Operating Transfers In					
202,066.11	0.00	0.00	0.00	397-000-08	08 Bond Proceeds Dwnntwn	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-000-10	Bond proceeds 2010	0.00	0.00	0.00	0.00	0.00
202,066.11	0.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
202,066.11	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				CAP	Capital Expenditure					
0.00	0.00	0.00	0.00	594-210-62	Cotton Bldg Remodel	0.00	0.00	0.00	0.00	0.00
426,059.34	29,522.92	0.00	0.00	594-760-63	Other Improvements-Dwntwn Hist	0.00	0.00	0.00	0.00	0.00
426,059.34	29,522.92	0.00	0.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
				EXP	Expenditure					
0.00	0.00	0.00	0.00	594-100-91	Gen Fund O/H alloc (dwntwn)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
426,059.34	29,522.92	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
202,066.11	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
426,059.34	29,522.92	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
(223,993.23)	(29,522.92)	0.00	0.00		Civic District Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				999	Gen Capital					
				R3	Intergovernmental					
83,085.51	88,583.05	0.00	0.00	331-159-29	Department of Interior NPS	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	331-830-50	FEMA Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100,000.00	0.00	333-000-00	Indirect Federal Grant	0.00	414,000.00	414,000.00	414,000.00	0.00
60,516.03	0.00	0.00	0.00	333-970-47	FEMA Pre-Disaster Mitigation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	300,000.00	300,000.00	334-003-10	State grant Dept of Ecology	0.00	0.00	0.00	0.00	0.00
0.00	500,000.00	0.00	0.00	334-004-20	State Grant CTED	0.00	0.00	0.00	0.00	0.00
143,601.54	588,583.05	400,000.00	300,000.00		Intergovernmental Totals:	0.00	414,000.00	414,000.00	414,000.00	0.00
				R6	Miscellaneous Receipts					
0.00	180.00	0.00	15,000.00	367-000-01	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	369-900-00	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
0.00	180.00	0.00	15,000.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
				R7	Non-Revenue Receipts					
0.00	0.00	0.00	0.00	388-800-00	Prior Year correction	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
				R8	Operating Transfers In					
0.00	0.00	0.00	0.00	397-000-01	OPS Trfr In -REET 1	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-000-03	Transfer-in 2003 Bond	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-000-04	Transfer In -Library	0.00	0.00	0.00	0.00	0.00
0.00	120,000.00	50,000.00	0.00	397-000-05	Transfer In/REET 2	0.00	0.00	45,000.00	45,000.00	0.00
0.00	0.00	0.00	0.00	397-000-08	2008 Bond Ops Trfr	0.00	0.00	0.00	0.00	0.00
636,661.77	(8,502.19)	0.00	0.00	397-000-10	2010 Bond Ops Transfer	0.00	0.00	0.00	0.00	0.00
636,661.77	111,497.81	50,000.00	0.00		Operating Transfers In Totals:	0.00	0.00	45,000.00	45,000.00	0.00
				R9	Other Financing Sources					
0.00	600,000.00	0.00	780,000.00	391-700-00	Short term financing	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	2,317,413.00	397-000-00	Transfer-In	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
0.00	600,000.00	0.00	3,097,413.00		Other Financing Sources Totals:	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
780,263.31	1,300,260.86	450,000.00	3,412,413.00		REVENUES TOTALS:	0.00	1,614,000.00	1,659,000.00	1,659,000.00	0.00
				CAP	Capital Expenditure					
0.00	0.00	0.00	0.00	594-190-62	City Hall Remodel	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	594-190-64	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-210-61	Land & Improvements-Police	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-210-62	Police Station Remodel	0.00	0.00	0.00	0.00	0.00
107,031.97	160,277.10	0.00	16,000.00	594-720-62	Library Bldg & Improvements	0.00	90,000.00	0.00	0.00	0.00
0.00	4,300.00	0.00	535,000.00	594-730-62	Multipurps BLDG-MTN VW	0.00	1,514,000.00	1,514,000.00	1,514,000.00	0.00
0.00	0.00	0.00	0.00	594-760-61	Land	0.00	0.00	0.00	0.00	0.00
0.00	7,100.00	0.00	125,000.00	594-760-62	Buildings	0.00	0.00	0.00	0.00	0.00
134,462.99	0.00	400,000.00	385.00	594-760-63	Other Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-760-64	Furniture, Machinery & Equip	0.00	0.00	0.00	0.00	0.00
92,598.07	1,000,884.17	0.00	2,094,000.00	594-790-63	Other Improve, Culture & Rec	0.00	0.00	0.00	0.00	0.00
334,093.03	1,172,561.27	400,000.00	2,770,385.00		Capital Expenditure Totals:	0.00	1,604,000.00	1,514,000.00	1,514,000.00	0.00
				DBT	Debt Service					
35,000.04	0.00	0.00	0.00	597-190-00	Operating Trfr-2003/4 Bond	0.00	0.00	0.00	0.00	0.00
27,500.00	0.00	0.00	0.00	597-190-55	Operating Tsfr-2002 Bond Pymnt	0.00	0.00	0.00	0.00	0.00
2,500.00	0.00	0.00	0.00	597-194-55	Ops trfer-out 2012 Bond	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	598-730-78	Intergovernmental Loans-Comm C	0.00	0.00	0.00	0.00	0.00
65,000.04	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
				EXP	Expenditure					
0.00	0.00	0.00	0.00	514-230-41	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	592-190-84	2003 Bond Issue Costs	0.00	0.00	0.00	0.00	0.00
25,467.60	42,602.00	40,716.00	40,716.00	594-190-91	General Fund O/H Charges	0.00	44,105.00	44,105.00	44,105.00	0.00
0.00	0.00	0.00	0.00	594-200-41	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-300-41	Professional Services	0.00	0.00	0.00	0.00	0.00
69,284.98	106,260.00	40,000.00	83,700.00	594-320-91	Engineer Interfund Services	0.00	100,000.00	100,000.00	100,000.00	0.00
0.00	0.00	0.00	0.00	594-760-31	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-760-41	County for Larry Scott Trail	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-760-45	Operating Rentals & Leases	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-760-49	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-760-51	Intergovernmental Services	0.00	0.00	0.00	0.00	0.00
94,752.58	148,862.00	80,716.00	124,416.00		Expenditure Totals:	0.00	144,105.00	144,105.00	144,105.00	0.00
				TRF	Operating Transfer					
0.00	0.00	0.00	0.00	597-000-00	Equity Transfer 2002 Bond	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	597-191-55	Operating Trfr 1999 Bond	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	597-192-55	Operating Trfr - 2005 Bond	0.00	0.00	0.00	0.00	0.00
20,000.04	(11.21)	0.00	0.00	597-193-55	Ops Trfr-put 2008 Bond	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	1,206,475.00	597-195-55	Ops Transfer - Bond Funds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	597-450-55	Interfund Subsidies	0.00	0.00	0.00	0.00	0.00
20,000.04	(11.21)	0.00	1,206,475.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
513,845.69	1,321,412.06	480,716.00	4,101,276.00		EXPENDITURES TOTALS:	0.00	1,748,105.00	1,658,105.00	1,658,105.00	0.00
780,263.31	1,300,260.86	450,000.00	3,412,413.00		DEPT REVENUES	0.00	1,614,000.00	1,659,000.00	1,659,000.00	0.00
513,845.69	1,321,412.06	480,716.00	4,101,276.00		DEPT EXPENSES	0.00	1,748,105.00	1,658,105.00	1,658,105.00	0.00
266,417.62	(21,151.20)	(30,716.00)	(688,863.00)		Gen Capital Totals:	0.00	(134,105.00)	895.00	895.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
1,839,873.64	1,271,359.72	450,000.00	3,974,203.00		FUND REVENUES	0.00	1,614,200.00	1,659,200.00	1,659,200.00	0.00
1,067,719.57	1,361,864.02	480,716.00	4,126,276.00		FUND EXPENSES	0.00	1,748,105.00	1,658,105.00	1,658,105.00	0.00
772,154.07	(90,504.30)	(30,716.00)	(152,073.00)		General CIP Projects Totals:	0.00	(133,905.00)	1,095.00	1,095.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	108.00	304 R6 361-110-00	Street Vacation Proceeds Miscellaneous Receipts Investment Interest	0.00	100.00	100.00	100.00	0.00
0.00	0.00	0.00	108.00		Miscellaneous Receipts Totals:	0.00	100.00	100.00	100.00	0.00
0.00	0.00	0.00	0.00	R8 397-000-00	Operating Transfers In Equity Trfr Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R9 395-110-00	Other Financing Sources Street Vacation Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	108.00		REVENUES TOTALS:	0.00	100.00	100.00	100.00	0.00
0.00	17,480.76	80,000.00	80,000.00	TRF 597-000-00	Operating Transfer Proceeds trfr-out	0.00	80,000.00	20,000.00	20,000.00	0.00
0.00	17,480.76	80,000.00	80,000.00		Operating Transfer Totals:	0.00	80,000.00	20,000.00	20,000.00	0.00
0.00	17,480.76	80,000.00	80,000.00		EXPENDITURES TOTALS:	0.00	80,000.00	20,000.00	20,000.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	108.00		FUND REVENUES	0.00	100.00	100.00	100.00	0.00
0.00	17,480.76	80,000.00	80,000.00		FUND EXPENSES	0.00	80,000.00	20,000.00	20,000.00	0.00
0.00	(17,480.76)	(80,000.00)	(79,892.00)		Street Vacation Proceeds Totals:	0.00	(79,900.00)	(19,900.00)	(19,900.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				305	CIP Street					
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	334-000-00	CIF Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-042-00	CIF Grant - Sims Signal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-042-01	WSDOT(H-LP) Grant Sims Signal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
				R6	Miscellaneous Receipts					
0.00	172.11	0.00	76.00	361-110-00	Investment Interest	0.00	100.00	100.00	100.00	0.00
0.00	0.00	0.00	0.00	369-900-00	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
0.00	172.11	0.00	76.00		Miscellaneous Receipts Totals:	0.00	100.00	100.00	100.00	0.00
				R7	Non-Revenue Receipts					
0.00	17,480.76	80,000.00	0.00	379-000-00	ROW proceeds trfr	0.00	50,000.00	20,000.00	0.00	0.00
0.00	17,480.76	80,000.00	0.00		Non-Revenue Receipts Totals:	0.00	50,000.00	20,000.00	0.00	0.00
0.00	17,652.87	80,000.00	76.00		REVENUES TOTALS:	0.00	50,100.00	20,100.00	100.00	0.00
				TRF	Operating Transfer					
0.00	0.00	0.00	0.00	597-000-00	Ops trfr	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	597-000-05	2005 GO Bond trfr	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
1,007.51	80,118.43	770,000.00	400,000.00	900 R3 333-202-05	Upper Sims Intergovernmental WSDOT-STPUS Grant	0.00	800,000.00	800,000.00	800,000.00	0.00
0.00	0.00	0.00	0.00	334-000-00	PIF	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	339-202-05	ARRA Upper Sims	0.00	0.00	0.00	0.00	0.00
1,007.51	80,118.43	770,000.00	400,000.00		Intergovernmental Totals:	0.00	800,000.00	800,000.00	800,000.00	0.00
0.00	0.00	0.00	0.00	R6 367-120-00	Miscellaneous Receipts Upper Sims Contributions	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	369-400-00	Judgements and Settlements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R8 397-000-08	Operating Transfers In 08 Bond Trfr Upper Sims	0.00	0.00	0.00	0.00	0.00
8,016.47	0.00	0.00	0.00	397-000-10	2010 Bond Trfr Upper Sims	0.00	0.00	0.00	0.00	0.00
8,016.47	0.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
9,023.98	80,118.43	770,000.00	400,000.00		REVENUES TOTALS:	0.00	800,000.00	800,000.00	800,000.00	0.00
0.00	0.00	0.00	0.00	CAP 595-200-61	Capital Expenditure Land-Upper Sims Strt Vacations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	595-300-41	Sims Way Profess Serv	0.00	0.00	0.00	0.00	0.00
0.00	14,162.88	100,000.00	250,000.00	595-300-61	ROW Acquisition	0.00	50,000.00	20,000.00	20,000.00	0.00
4,643.90	145,668.89	2,650,000.00	550,000.00	595-300-63	Roadway - Upper Sims	0.00	3,000,000.00	2,950,000.00	2,950,000.00	0.00
0.00	0.00	0.00	0.00	595-640-63	Sims Way Traffic Control Devic	0.00	0.00	0.00	0.00	0.00
4,643.90	159,831.77	2,750,000.00	800,000.00		Capital Expenditure Totals:	0.00	3,050,000.00	2,970,000.00	2,970,000.00	0.00
0.00	0.00	0.00	0.00	EXP 594-190-91	Expenditure G/F Overhead allocation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
4,643.90	159,831.77	2,750,000.00	800,000.00		EXPENDITURES TOTALS:	0.00	3,050,000.00	2,970,000.00	2,970,000.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
9,023.98	80,118.43	770,000.00	400,000.00		DEPT REVENUES	0.00	800,000.00	800,000.00	800,000.00	0.00
4,643.90	159,831.77	2,750,000.00	800,000.00		DEPT EXPENSES	0.00	3,050,000.00	2,970,000.00	2,970,000.00	0.00
4,380.08	(79,713.34)	(1,980,000.00)	(400,000.00)		Upper Sims Totals:	0.00	(2,250,000.00)	(2,170,000.00)	(2,170,000.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
146,932.36	0.00	0.00	0.00	905 R1 318-350-00	Street Capital Taxes REET 2	0.00	0.00	0.00	0.00	0.00
146,932.36	0.00	0.00	0.00		Taxes Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R3 333-000-00	Intergovernmental Federal Grants -Indirect	0.00	0.00	0.00	0.00	0.00
168,074.64	163,285.70	0.00	89,000.00	333-200-20	IndirectFed Hwy Admin Grant/DO	0.00	165,000.00	95,000.00	95,000.00	0.00
0.00	0.00	497,000.00	497,000.00	334-000-00	CIF Grant	0.00	0.00	0.00	0.00	0.00
214,687.16	134,689.85	2,140,000.00	520,000.00	334-038-00	TIB Grants-State	0.00	1,900,000.00	1,900,000.00	1,900,000.00	0.00
0.00	0.00	0.00	16,336.00	334-042-00	CIF Grant Sims	0.00	300,000.00	300,000.00	300,000.00	0.00
0.00	0.00	139,000.00	50,000.00	334-064-63	WSDOT State Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	338-580-00	Planning Ft Worden Transpo PI	0.00	0.00	0.00	0.00	0.00
382,761.80	297,975.55	2,776,000.00	1,172,336.00		Intergovernmental Totals:	0.00	2,365,000.00	2,295,000.00	2,295,000.00	0.00
0.00	0.00	0.00	0.00	R6 361-110-00	Miscellaneous Receipts Investment Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	362-900-00	Rental Income	0.00	0.00	0.00	0.00	0.00
143,389.67	3,840.84	0.00	0.00	367-120-00	Private Donations/Contribution	0.00	0.00	0.00	0.00	0.00
143,389.67	3,840.84	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R7 388-800-00	Non-Revenue Receipts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	391-800-03	PWTF -2003 Transportation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
9,999.96	9,999.96	10,000.00	10,000.00	R8 397-000-00	Operating Transfers In Street CIP Oper Trfr	0.00	0.00	10,000.00	10,000.00	0.00
0.00	0.00	0.00	0.00	397-000-01	Ops Trfr - Corra Memorial	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	80,000.00	397-000-02	Street Vacation Proceeds Tfr	0.00	0.00	20,000.00	20,000.00	0.00
0.00	0.00	80,000.00	75,000.00	397-000-03	REET #2 Trfr-In	0.00	100,000.00	45,000.00	45,000.00	0.00
(16,573.07)	0.00	0.00	0.00	397-000-08	2008 Bond Ops Trfr	0.00	0.00	0.00	0.00	0.00
123,975.37	8,502.19	0.00	0.00	397-000-10	2010 Bond Trfr - In	0.00	0.00	0.00	0.00	0.00
117,402.26	18,502.15	90,000.00	165,000.00		Operating Transfers In Totals:	0.00	100,000.00	75,000.00	75,000.00	0.00
0.00	0.00	0.00	500,000.00	R9 381-100-00	Other Financing Sources Interfund Loan Receipts	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	205,000.00	391-800-00	PWTF Loan	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	395-110-00	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	705,000.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
790,486.09	320,318.54	2,866,000.00	2,042,336.00		REVENUES TOTALS:	0.00	2,465,000.00	2,370,000.00	2,370,000.00	0.00
				CAP	Capital Expenditure					
0.00	10,670.07	0.00	0.00	595-200-61	Land- Street Vacations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	595-300-41	Professional Services	0.00	0.00	0.00	0.00	0.00
142,210.50	9,168.07	0.00	292.65	595-300-63	Other Improvements-Roadway	0.00	0.00	0.00	0.00	0.00
349,911.65	35,129.25	706,000.00	951,000.00	595-610-63	Other Improvements-Sidewalks	0.00	50,000.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	595-620-63	Pathways/Walkways	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	595-640-63	Traffic Control Devices	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	595-650-41	Parking Plan	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	595-700-63	Streetscape	0.00	0.00	0.00	0.00	0.00
492,122.15	54,967.39	706,000.00	951,292.65		Capital Expenditure Totals:	0.00	50,000.00	0.00	0.00	0.00
				EXP	Expenditure					
(84,756.65)	0.00	0.00	0.00	588-800-00	prior year corrections	0.00	0.00	0.00	0.00	0.00
375.24	81,776.00	21,976.00	21,976.00	594-190-91	G/F Overhead allocation	0.00	29,846.00	29,846.00	29,846.00	0.00
0.00	0.00	0.00	0.00	595-300-31	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	598-190-51	Intergovernmental Svc - OMWBE	0.00	0.00	0.00	0.00	0.00
(84,381.41)	81,776.00	21,976.00	21,976.00		Expenditure Totals:	0.00	29,846.00	29,846.00	29,846.00	0.00
407,740.74	136,743.39	727,976.00	973,268.65		EXPENDITURES TOTALS:	0.00	79,846.00	29,846.00	29,846.00	0.00
790,486.09	320,318.54	2,866,000.00	2,042,336.00		DEPT REVENUES	0.00	2,465,000.00	2,370,000.00	2,370,000.00	0.00
407,740.74	136,743.39	727,976.00	973,268.65		DEPT EXPENSES	0.00	79,846.00	29,846.00	29,846.00	0.00
382,745.35	183,575.15	2,138,024.00	1,069,067.35		Street Capital Totals:	0.00	2,385,154.00	2,340,154.00	2,340,154.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				950	Civic District					
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	333-202-05	TCSP-WSDOT Grant	0.00	0.00	0.00	0.00	0.00
39,545.09	0.00	0.00	0.00	333-970-39	FEMA Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-000-00	PIF - Downtown	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-042-00	Pub Wrks Board-Dept. of Commer	0.00	0.00	0.00	0.00	0.00
39,545.09	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
				R6	Miscellaneous Receipts					
6,590.84	0.00	0.00	0.00	334-018-00	FEMA Military Dept	0.00	0.00	0.00	0.00	0.00
6,590.84	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
				R8	Operating Transfers In					
16,573.07	0.00	0.00	0.00	397-000-08	2008 Bond Ops Trfr	0.00	0.00	0.00	0.00	0.00
(121,760.89)	0.00	0.00	0.00	397-000-10	2010 Bond Ops Trfr - Downtown	0.00	0.00	0.00	0.00	0.00
(105,187.82)	0.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
(59,051.89)	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				CAP	Capital Expenditure					
7,096.90	0.00	0.00	3,000.00	595-610-63	Sidewalks - Dwntwn Historic	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	11,000.00	595-700-63	Streetscape-Dwntwn	0.00	0.00	0.00	0.00	0.00
7,096.90	0.00	0.00	14,000.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
				EXP	Expenditure					
0.00	0.00	0.00	0.00	594-190-91	G/F overhead allocation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
7,096.90	0.00	0.00	14,000.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
(59,051.89)	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
7,096.90	0.00	0.00	14,000.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
(66,148.79)	0.00	0.00	(14,000.00)		Civic District Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
405.60	0.00	0.00	10,000.00	999 R6 379-000-00	Gen Capital Miscellaneous Receipts Private Contributions	0.00	0.00	0.00	0.00	0.00
405.60	0.00	0.00	10,000.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
405.60	0.00	0.00	10,000.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
116,765.68	111,468.71	340,000.00	230,000.00	CAP 595-320-91	Capital Expenditure Engineering Interfund PM Serv	0.00	215,000.00	230,000.00	230,000.00	0.00
116,765.68	111,468.71	340,000.00	230,000.00		Capital Expenditure Totals:	0.00	215,000.00	230,000.00	230,000.00	0.00
0.00	0.00	0.00	0.00	DBT 581-200-79	Debt Service Interfund Loan Repayment-Princ	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	581-200-82	Interfund Loan Interest Exp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
60,000.00	0.00	0.00	0.00	TRF 597-760-99	Operating Transfer Ops Trfr (Debt Serv)	0.00	0.00	0.00	0.00	0.00
60,000.00	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
176,765.68	111,468.71	340,000.00	230,000.00		EXPENDITURES TOTALS:	0.00	215,000.00	230,000.00	230,000.00	0.00
405.60	0.00	0.00	10,000.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
176,765.68	111,468.71	340,000.00	230,000.00		DEPT EXPENSES	0.00	215,000.00	230,000.00	230,000.00	0.00
(176,360.08)	(111,468.71)	(340,000.00)	(220,000.00)		Gen Capital Totals:	0.00	(215,000.00)	(230,000.00)	(230,000.00)	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
740,863.78	418,089.84	3,716,000.00	2,452,412.00		FUND REVENUES	0.00	3,315,100.00	3,190,100.00	3,170,100.00	0.00
596,247.22	408,043.87	3,817,976.00	2,017,268.65		FUND EXPENSES	0.00	3,344,846.00	3,229,846.00	3,229,846.00	0.00
144,616.56	10,045.97	(101,976.00)	435,143.35		CIP Street Totals:	0.00	(29,746.00)	(39,746.00)	(59,746.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				308	2008 GO Bond Proceeds					
				R6	Miscellaneous Receipts					
112.57	0.00	0.00	0.00	361-110-00	Investment Interest	0.00	0.00	0.00	0.00	0.00
112.57	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
				R9	Other Financing Sources					
0.00	0.00	0.00	0.00	391-100-00	2008 Bond Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
112.57	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				DBT	Debt Service					
0.00	0.00	0.00	0.00	581-200-79	Interfund Loan Repayment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	592-000-82	Interfund Loan Pymnt Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
				EXP	Expenditure					
0.00	0.00	0.00	0.00	592-190-84	Debt Issue Costs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
				TRF	Operating Transfer					
117,309.46	11.21	0.00	0.00	597-000-08	Operating Transfer	0.00	0.00	0.00	0.00	0.00
117,309.46	11.21	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
117,309.46	11.21	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
112.57	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
117,309.46	11.21	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
(117,196.89)	(11.21)	0.00	0.00		2008 GO Bond Proceeds Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	310 R29 308-000-00	2010 GO Bond Proceeds Beginning Fund Balance Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Beginning Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
556.75	0.00	0.00	0.00	R6 361-110-00	Miscellaneous Receipts Investment Interest	0.00	0.00	0.00	0.00	0.00
556.75	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R9 391-100-00	Other Financing Sources Bond Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	392-000-00	Premium on Bonds sold	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
556.75	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	EXP 592-190-84	Expenditure Debt Issue Costs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
731,649.37	0.00	0.00	0.00	TRF 597-000-10	Operating Transfer Operating Transfer	0.00	0.00	0.00	0.00	0.00
731,649.37	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
731,649.37	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
556.75	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
731,649.37	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
(731,092.62)	0.00	0.00	0.00		2010 GO Bond Proceeds Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	315 R8 397-191-02	2015 G.O. Bond Proceeds Operating Transfers In Transfer In - 2015 Bond	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	3,385,000.00	R9 391-100-00	Other Financing Sources 2015 GO Debt Bond Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	260,737.00	392-000-00	2015 GO Debt_Bond Premium	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	3,645,737.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	3,645,737.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	45,660.00	DBT 592-190-84	Debt Service 2015 GO Debt Issue Costs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	45,660.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	2,317,413.00	TRF 597-191-02	Operating Transfer Transfer Out - 2015 Bond	0.00	12,000,000.00	1,200,000.00	1,200,000.00	0.00
0.00	0.00	0.00	2,317,413.00		Operating Transfer Totals:	0.00	12,000,000.00	1,200,000.00	1,200,000.00	0.00
0.00	0.00	0.00	2,363,073.00		EXPENDITURES TOTALS:	0.00	12,000,000.00	1,200,000.00	1,200,000.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	3,645,737.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	2,363,073.00		FUND EXPENSES	0.00	12,000,000.00	1,200,000.00	1,200,000.00	0.00
0.00	0.00	0.00	1,282,664.00		2015 G.O. Bond Proceeds Totals:	0.00	(12,000,000.00)	(1,200,000.00)	(1,200,000.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	350 900 R3 334-000-00	INACTIVE FUND Upper Sims Intergovernmental PIF	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Upper Sims Totals:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		INACTIVE FUND Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	371 R9 395-100-00	INACTIVE FUND Other Financing Sources Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	999 TRF 597-000-00	Gen Capital Operating Transfer Transfer - out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Gen Capital Totals:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		INACTIVE FUND Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				411	Water Sewer Fund					
				R2	Licenses and Permits					
0.00	0.00	0.00	0.00	322-100-00	Licenses & Permits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	322-400-00	Development Permit	0.00	0.00	0.00	0.00	0.00
250.00	0.00	0.00	0.00	322-900-00	Licenses & Permits - Other	0.00	0.00	0.00	0.00	0.00
250.00	0.00	0.00	0.00		Licenses and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R3	Intergovernmental					
0.00	0.00	38,000.00	0.00	334-003-10	DOE grant	0.00	38,000.00	38,000.00	38,000.00	0.00
0.00	0.00	0.00	0.00	391-800-10	Intergov'tal Loan Proc-02SRF	0.00	0.00	0.00	0.00	0.00
0.00	0.00	38,000.00	0.00		Intergovernmental Totals:	0.00	38,000.00	38,000.00	38,000.00	0.00
				R4	Charges for Services					
0.00	0.00	0.00	0.00	341-500-00	Maps and Publications	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	341-600-00	Photocopying	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	342-400-00	Protective Inspection Fees	0.00	0.00	0.00	0.00	0.00
1,831,812.69	2,113,767.35	2,008,500.00	2,189,177.40	343-400-00	Water Sales	0.00	2,222,000.00	2,222,000.00	2,222,000.00	0.00
16,615.00	25,717.00	20,600.00	24,482.67	343-400-10	Water Taps	0.00	24,900.00	24,900.00	24,900.00	0.00
0.00	0.00	0.00	0.00	343-400-20	Emergency Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	343-400-90	Water Sales Tri-Area	0.00	0.00	0.00	0.00	0.00
2,264,312.00	2,255,845.49	2,291,400.00	2,283,623.77	343-600-00	Sewer Service Charges	0.00	2,317,900.00	2,317,900.00	2,317,900.00	0.00
59,511.75	64,261.78	55,275.00	55,179.71	343-600-10	Septic Discharge Fees	0.00	56,000.00	56,000.00	56,000.00	0.00
682.10	1,963.14	2,122.83	7,717.17	343-800-00	Other Utility Fees & Charges	0.00	7,800.00	7,800.00	7,800.00	0.00
23,351.44	20,961.01	22,000.00	23,704.53	343-800-10	Biosolids Compost Fees	0.00	23,700.00	23,700.00	23,700.00	0.00
62,851.13	61,801.41	60,000.00	62,745.04	343-800-11	Yard Waste Fees	0.00	65,400.00	65,400.00	65,400.00	0.00
2,709.28	4,154.78	2,600.00	12,345.95	343-800-20	Wholesale Biosolids Composting	0.00	3,500.00	3,500.00	3,500.00	0.00
0.00	0.00	0.00	0.00	345-810-00	Staff Time Chgs (Finance)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	349-140-00	Budgeting, Actg & Cons	0.00	0.00	0.00	0.00	0.00
4,261,845.39	4,548,471.96	4,462,497.83	4,658,976.24		Charges for Services Totals:	0.00	4,721,200.00	4,721,200.00	4,721,200.00	0.00
				R6	Miscellaneous Receipts					
1,164.11	1,241.30	2,417.30	1,999.81	361-110-00	Investment Interest	0.00	2,000.00	2,000.00	2,000.00	0.00
40,663.89	44,817.76	44,000.00	52,809.65	362-500-00	Long term rents/leases	0.00	50,000.00	50,000.00	50,000.00	0.00
0.00	0.00	0.00	266.67	367-120-00	Owner Contributions	0.00	0.00	0.00	0.00	0.00
1,562.64	841.48	1,000.00	3,043.23	369-900-00	Misc Revenue Water/Sewer	0.00	3,000.00	3,000.00	3,000.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
43,390.64	46,900.54	47,417.30	58,119.36		Miscellaneous Receipts Totals:	0.00	55,000.00	55,000.00	55,000.00	0.00
				R7	Non-Revenue Receipts					
0.00	0.00	0.00	0.00	386-200-00	Biosolids Sales Tax	0.00	0.00	0.00	0.00	0.00
0.00	(2,266.82)	0.00	0.00	388-800-00	Prior Year Corrections	0.00	0.00	0.00	0.00	0.00
0.00	0.10	0.00	358.67	389-000-00	Non-Revenue	0.00	0.00	0.00	0.00	0.00
2,821.00	17,501.88	12,014.15	29,087.00	389-000-20	W/S Pay-Back Collections	0.00	12,000.00	12,000.00	12,000.00	0.00
2,821.00	15,235.16	12,014.15	29,445.67		Non-Revenue Receipts Totals:	0.00	12,000.00	12,000.00	12,000.00	0.00
				R8	Operating Transfers In					
56,561.55	0.00	0.00	0.00	395-200-00	Insurance Proceeds	0.00	0.00	0.00	0.00	0.00
25,000.00	25,000.00	25,000.00	25,000.00	397-000-00	Ops Trfr -PT Maint St	0.00	25,000.00	25,000.00	25,000.00	0.00
0.00	0.00	0.00	0.00	397-340-00	Operating Trfrs SDC Water	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-340-01	Residual Equity Trfr- SDC Wtr	0.00	0.00	0.00	0.00	0.00
5,627.18	0.00	0.00	0.00	397-340-10	Transfers in Bond 424 Reserves	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-350-00	Operating Transfers SDC-Sewer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-350-01	Residual Equity Trfr-SDC Sewer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-350-10	Operating Transfers -In (PWTF)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-800-00	1998 PWTF Loan	0.00	0.00	0.00	0.00	0.00
87,188.73	25,000.00	25,000.00	25,000.00		Operating Transfers In Totals:	0.00	25,000.00	25,000.00	25,000.00	0.00
				R9	Other Financing Sources					
1,575.00	0.00	0.00	0.00	395-100-00	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-350-92	Bond Fund Reserve Proceeds	0.00	0.00	0.00	0.00	0.00
1,575.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
4,397,070.76	4,635,607.66	4,584,929.28	4,771,541.27		REVENUES TOTALS:	0.00	4,851,200.00	4,851,200.00	4,851,200.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	042 R4 341-280-00	Utility Billing Charges for Services Utility Billing Lien Fee	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	3,000.00	0.00	CAP 594-140-64	Capital Expenditure Machinery & Equipment	0.00	500.00	500.00	500.00	0.00
0.00	0.00	0.00	0.00	594-340-62	Bldg Improvements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	3,000.00	0.00		Capital Expenditure Totals:	0.00	500.00	500.00	500.00	0.00
188,160.89	189,109.20	206,286.00	208,000.00	EPR 514-230-11	Payroll Expense Salaries & Wages	0.00	224,169.00	223,642.00	223,642.00	0.00
41.57	33.04	2,000.00	250.00	514-230-12	Overtime	0.00	0.00	200.00	200.00	0.00
13,903.37	14,037.26	15,781.00	16,000.00	514-230-21	Social Security	0.00	17,149.00	17,109.00	17,109.00	0.00
13,099.52	15,335.57	20,733.00	22,000.00	514-230-22	Retirement	0.00	25,062.00	25,003.00	25,003.00	0.00
50,839.31	48,727.21	62,095.00	62,300.00	514-230-23	Medical Insurance	0.00	66,566.00	64,977.00	64,977.00	0.00
648.89	666.63	1,931.00	1,085.00	514-230-24	Industrial Insurance	0.00	1,661.00	1,661.00	1,661.00	0.00
11,546.80	0.00	0.00	0.00	514-230-25	Unemployment	0.00	0.00	0.00	0.00	0.00
379.32	347.93	613.00	200.00	514-230-27	Life/AD&D/LTD Benefits	0.00	170.00	170.00	170.00	0.00
109.78	60.40	163.00	195.00	514-230-28	Misc Personnel Benefits	0.00	180.00	180.00	180.00	0.00
1,239.74	1,299.56	1,401.00	1,400.00	514-230-29	Pension Benefits	0.00	1,400.00	1,400.00	1,400.00	0.00
279,969.19	269,616.80	311,003.00	311,430.00		Payroll Expense Totals:	0.00	336,357.00	334,342.00	334,342.00	0.00
0.00	41,137.00	35,874.00	35,874.00	EXP 514-100-91	Expenditure General Fund O/H	0.00	42,522.00	42,522.00	42,522.00	0.00
8,746.68	7,976.62	10,000.00	6,319.00	514-230-31	Office & Operating Supplies	0.00	8,000.00	8,000.00	8,000.00	0.00
0.00	0.00	250.00	0.00	514-230-35	Small Tools & Equipment	0.00	0.00	0.00	0.00	0.00
44,888.71	20,825.10	40,628.00	22,000.00	514-230-41	Professional Services	0.00	24,259.00	24,259.00	24,259.00	0.00
23,346.15	22,418.75	25,000.00	21,325.00	514-230-42	Communication	0.00	20,196.00	20,196.00	20,196.00	0.00
396.16	572.12	3,000.00	2,180.00	514-230-43	Travel	0.00	4,000.00	4,000.00	4,000.00	0.00
0.00	0.00	0.00	0.00	514-230-44	Advertising	0.00	0.00	0.00	0.00	0.00
(1,451.66)	333.36	4,500.00	1,763.88	514-230-45	Operating Rentals & Leases	0.00	4,304.00	4,304.00	4,304.00	0.00
7,371.00	0.00	0.00	0.00	514-230-46	Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	514-230-47	Public Utility Services	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
17,829.12	18,704.95	18,000.00	20,000.00	514-230-48	Repairs and Maintenance	0.00	18,000.00	18,000.00	18,000.00	0.00
1,733.03	150.00	3,200.00	1,460.00	514-230-49	Miscellaneous	0.00	3,200.00	3,200.00	3,200.00	0.00
12,832.25	16,206.95	13,500.00	13,958.00	514-230-51	Intergovernmental Prof Serv	0.00	14,415.00	21,207.00	21,207.00	0.00
15,697.68	0.00	0.00	0.00	514-230-91	Interfund Services - Personnel	0.00	0.00	0.00	0.00	0.00
5,163.00	7,322.04	7,322.00	7,322.04	514-230-95	Equipment Rental- IT Ssystems	0.00	7,322.00	7,322.00	7,322.00	0.00
0.00	0.00	0.00	128.00	514-300-49	Utility Billing Lien-Crt. Fees	0.00	480.00	480.00	480.00	0.00
0.00	0.00	0.00	0.00	517-070-90	Unemployment Self-Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	589-000-01	Refundable Deposit	0.00	0.00	0.00	0.00	0.00
7,203.33	5,138.62	2,000.00	1,538.35	589-000-02	Bad Debt Expense	0.00	2,000.00	2,000.00	2,000.00	0.00
143,755.45	140,785.51	163,274.00	133,868.27		Expenditure Totals:	0.00	148,698.00	155,490.00	155,490.00	0.00
423,724.64	410,402.31	477,277.00	445,298.27		EXPENDITURES TOTALS:	0.00	485,555.00	490,332.00	490,332.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
423,724.64	410,402.31	477,277.00	445,298.27		DEPT EXPENSES	0.00	485,555.00	490,332.00	490,332.00	0.00
(423,724.64)	(410,402.31)	(477,277.00)	(445,298.27)		Utility Billing Totals:	0.00	(485,555.00)	(490,332.00)	(490,332.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	402 EXP 532-200-45	Engineering Expenditure Operating Rentals & Leases	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Engineering Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				403	Water Dist Operations					
				CAP	Capital Expenditure					
61,819.52	0.00	0.00	0.00	594-340-63	Other Improvements	0.00	0.00	50,000.00	50,000.00	0.00
1,549.42	0.00	55,000.00	0.00	594-340-64	Machinery & Equipment	0.00	100,000.00	0.00	0.00	0.00
63,368.94	0.00	55,000.00	0.00		Capital Expenditure Totals:	0.00	100,000.00	50,000.00	50,000.00	0.00
				DBT	Debt Service					
119,333.48	66,701.91	116,159.00	93,695.80	592-340-78	Long Term Debt Princ 2002 PWTF	0.00	117,000.00	117,000.00	117,000.00	0.00
4,801.79	3,001.59	5,675.72	3,337.15	592-340-83	Long Term Debt- Int 2002 PWTF	0.00	6,000.00	6,000.00	6,000.00	0.00
124,135.27	69,703.50	121,834.72	97,032.95		Debt Service Totals:	0.00	123,000.00	123,000.00	123,000.00	0.00
				EPR	Payroll Expense					
308,714.94	307,105.94	311,456.00	318,204.00	534-500-11	Salaries & Wages	0.00	322,328.00	321,069.00	321,069.00	0.00
12,994.43	4,591.48	15,000.00	5,200.00	534-500-12	Overtime	0.00	0.00	5,200.00	5,200.00	0.00
24,443.88	23,580.88	23,826.00	24,263.00	534-500-21	Social Security	0.00	24,554.00	24,458.00	24,458.00	0.00
26,088.95	28,584.38	32,786.00	32,500.00	534-500-22	Retirement	0.00	35,884.00	35,743.00	35,743.00	0.00
78,939.07	77,617.25	79,748.00	82,071.00	534-500-23	Medical Insurance	0.00	86,318.00	86,318.00	86,318.00	0.00
6,510.30	7,017.36	8,883.00	7,585.00	534-500-24	Industrial Insurance	0.00	14,094.00	14,094.00	14,094.00	0.00
880.43	0.00	0.00	0.00	534-500-25	Unemployment	0.00	0.00	0.00	0.00	0.00
837.47	584.25	1,000.00	250.00	534-500-26	Uniforms	0.00	2,000.00	1,000.00	1,000.00	0.00
0.00	69.12	0.00	0.00	534-500-27	Life/AD&D/LTD Benefits	0.00	0.00	0.00	0.00	0.00
2,601.92	2,595.60	2,595.00	2,595.00	534-500-29	Pension Benefits	0.00	2,595.00	2,595.00	2,595.00	0.00
462,011.39	451,746.26	475,294.00	472,668.00		Payroll Expense Totals:	0.00	487,773.00	490,477.00	490,477.00	0.00
				EXP	Expenditure					
60,365.20	75,430.31	75,000.00	75,000.00	534-100-53	External Taxes	0.00	75,000.00	75,000.00	75,000.00	0.00
4,693.13	2,431.25	15,000.00	0.00	534-100-54	Interfund Taxes	0.00	15,000.00	15,000.00	15,000.00	0.00
0.00	76,639.00	81,984.00	81,984.00	534-100-91	O/H Charges	0.00	83,864.00	83,864.00	83,864.00	0.00
86,642.88	97,855.00	83,725.00	97,402.00	534-101-91	PW Admin O/H Chrgs	0.00	104,960.00	106,117.00	106,117.00	0.00
0.00	0.00	0.00	0.00	534-200-41	Contract Engineering	0.00	0.00	0.00	0.00	0.00
63,469.42	53,253.38	63,000.00	53,571.00	534-500-31	Office & Operating Supplies	0.00	63,000.00	63,000.00	63,000.00	0.00
0.00	0.00	0.00	426.00	534-500-32	Fuel Consumed	0.00	0.00	0.00	0.00	0.00
2,304.89	3,920.79	5,000.00	5,500.00	534-500-35	Small Tools & Minor Equip	0.00	5,000.00	5,000.00	5,000.00	0.00
0.00	16.15	5,000.00	0.00	534-500-41	Professional Services	0.00	1,000.00	1,000.00	1,000.00	0.00
3,084.09	2,827.60	3,000.00	2,914.00	534-500-42	Communication	0.00	3,170.08	3,170.08	3,170.08	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	467.28	3,000.00	1,102.00	534-500-43	Travel	0.00	3,000.00	3,000.00	3,000.00	0.00
0.00	0.00	280.00	0.00	534-500-44	Advertising	0.00	280.00	280.00	280.00	0.00
813.01	989.63	0.00	844.00	534-500-45	Operating Rentals & Leases	0.00	1,000.00	1,000.00	1,000.00	0.00
17,355.18	0.00	0.00	0.00	534-500-46	Insurance	0.00	0.00	0.00	0.00	0.00
5,406.90	5,043.84	7,000.00	4,101.00	534-500-47	Public Utility Services	0.00	6,000.00	6,000.00	6,000.00	0.00
1,923.61	1,130.78	3,762.10	3,235.00	534-500-48	Repairs & Maintenance	0.00	3,762.10	3,762.10	3,762.10	0.00
4,536.37	3,349.36	5,000.00	4,314.00	534-500-49	Miscellaneous	0.00	5,000.00	5,000.00	5,000.00	0.00
952.81	0.00	0.00	0.00	534-500-51	Intergovernmental Prof Serv	0.00	1,000.00	1,000.00	1,000.00	0.00
66,164.04	35,355.00	35,355.00	35,355.00	534-500-95	Equipment Rental	0.00	35,355.00	35,355.00	35,355.00	0.00
0.00	3,492.96	3,493.00	3,492.96	534-501-95	Equipment Rental -IT Systems	0.00	3,493.00	3,493.00	3,493.00	0.00
49,999.99	49,999.96	50,000.00	44,444.39	534-900-49	Maint St contrib	0.00	50,000.00	50,000.00	50,000.00	0.00
0.00	5,524.50	7,043.88	0.00	589-000-49	LATECOMER PAYBACK	0.00	7,043.88	7,043.88	7,043.88	0.00
367,711.52	417,726.79	446,642.98	413,685.35		Expenditure Totals:	0.00	466,928.06	468,085.06	468,085.06	0.00
				TRF	Operating Transfer					
233,562.56	129,504.32	120,000.00	403,250.49	597-340-00	Operating Trfr - CIP W/S	0.00	120,000.00	50,000.00	50,000.00	0.00
50,000.00	50,000.00	50,000.00	0.00	597-340-01	Operating Tfr -Tran Line Fun	0.00	50,000.00	50,000.00	50,000.00	0.00
21,500.04	0.00	0.00	500.00	597-340-55	Operating Transfer Out	0.00	0.00	23,000.00	23,000.00	0.00
0.00	0.00	0.00	0.00	597-411-00	Transfer Out- BCD Spec Proj	0.00	0.00	0.00	0.00	0.00
305,062.60	179,504.32	170,000.00	403,750.49		Operating Transfer Totals:	0.00	170,000.00	123,000.00	123,000.00	0.00
1,322,289.72	1,118,680.87	1,268,771.70	1,387,136.79		EXPENDITURES TOTALS:	0.00	1,347,701.06	1,254,562.06	1,254,562.06	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
1,322,289.72	1,118,680.87	1,268,771.70	1,387,136.79		DEPT EXPENSES	0.00	1,347,701.06	1,254,562.06	1,254,562.06	0.00
(1,322,289.72)	(1,118,680.87)	(1,268,771.70)	(1,387,136.79)		Water Dist Operations Totals:	0.00	(1,347,701.06)	(1,254,562.06)	(1,254,562.06)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
6,269.07	4,660.59	0.00	2,750.00	404 R3 333-664-68	Water Quality Operations Intergovernmental EPA DOH Grant	0.00	0.00	0.00	0.00	0.00
6,269.07	4,660.59	0.00	2,750.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
6,269.07	4,660.59	0.00	2,750.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	6,000.00	0.00	CAP 594-340-64	Capital Expenditure Machinery & Equipment	0.00	6,000.00	6,000.00	6,000.00	0.00
0.00	0.00	6,000.00	0.00		Capital Expenditure Totals:	0.00	6,000.00	6,000.00	6,000.00	0.00
58,872.61	82,415.16	44,718.02	130,831.81	DBT 591-340-78	Debt Service Principal - 1998 PWTF Loan	0.00	53,405.00	53,405.00	53,405.00	0.00
3,672.92	5,014.15	1,788.72	7,587.91	592-340-83	Int on Long-Term Ext Dbt 98 PW	0.00	4,052.00	4,052.00	4,052.00	0.00
0.00	0.00	0.00	0.00	597-340-55	Interfund Subsidies-98 Bond	0.00	0.00	0.00	0.00	0.00
62,545.53	87,429.31	46,506.74	138,419.72		Debt Service Totals:	0.00	57,457.00	57,457.00	57,457.00	0.00
31,761.52	73,379.43	82,844.00	83,048.00	EPR 534-800-11	Payroll Expense Salaries & Wages	0.00	120,693.00	120,467.00	120,467.00	0.00
817.78	920.91	1,000.00	1,250.00	534-800-12	Overtime	0.00	0.00	1,250.00	1,250.00	0.00
2,405.09	5,594.47	6,337.00	6,449.00	534-800-21	Social Security	0.00	9,233.00	9,216.00	9,216.00	0.00
2,651.36	6,843.04	8,371.00	8,500.00	534-800-22	Retirement	0.00	13,493.00	13,468.00	13,468.00	0.00
8,566.79	23,273.16	24,970.00	25,275.00	534-800-23	Medical Insurance	0.00	33,060.00	31,851.00	31,851.00	0.00
653.15	2,068.31	2,665.00	2,550.00	534-800-24	Industrial Insurance	0.00	4,933.00	4,933.00	4,933.00	0.00
119.89	311.66	300.00	200.00	534-800-26	Uniforms	0.00	700.00	300.00	300.00	0.00
117.88	119.41	133.00	45.00	534-800-27	Life/AD&D/LTD Benefits	0.00	120.00	120.00	120.00	0.00
49.78	75.29	50.00	50.00	534-800-28	Misc Personnel Benefits	0.00	270.00	270.00	270.00	0.00
129.80	602.37	649.00	649.00	534-800-29	Pension Benefits	0.00	519.00	519.00	519.00	0.00
47,273.04	113,188.05	127,319.00	128,016.00		Payroll Expense Totals:	0.00	183,021.00	182,394.00	182,394.00	0.00
105,098.75	74,064.16	75,000.00	75,000.00	EXP 534-800-31	Expenditure Office & Operating Supplies	0.00	58,550.00	58,550.00	58,550.00	0.00
0.00	0.00	100.00	0.00	534-800-32	Fuel Consumed	0.00	100.00	100.00	100.00	0.00
3.86	226.63	1,000.00	50.00	534-800-35	Small Tools & Minor Equip	0.00	1,000.00	1,000.00	1,000.00	0.00
15,945.35	12,754.64	32,200.00	19,000.00	534-800-41	Professional Services	0.00	32,200.00	32,200.00	32,200.00	0.00
5,600.37	6,479.87	7,675.00	5,900.00	534-800-42	Communication	0.00	7,675.00	7,675.00	7,675.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
84.08	1,239.40	750.00	375.00	534-800-43	Travel	0.00	750.00	750.00	750.00	0.00
390.00	40.95	1,000.00	0.00	534-800-44	Advertising	0.00	1,000.00	1,000.00	1,000.00	0.00
3,377.74	3,446.69	100.00	10.00	534-800-45	Operating Rentals & Leases	0.00	3,447.00	3,447.00	3,447.00	0.00
18,040.96	0.00	0.00	0.00	534-800-46	Insurance	0.00	0.00	0.00	0.00	0.00
8,205.27	7,855.77	13,000.00	6,942.00	534-800-47	Public Utility Services	0.00	48,496.00	48,496.00	48,496.00	0.00
3,951.35	5,698.72	40,000.00	2,740.00	534-800-48	Repairs & Maintenance	0.00	40,000.00	40,000.00	40,000.00	0.00
24,795.57	17,521.68	41,600.00	16,259.00	534-800-49	Miscellaneous	0.00	41,600.00	41,600.00	41,600.00	0.00
13,948.00	24,091.00	24,000.00	19,624.00	534-800-51	Intergovernmental Prof Serv	0.00	24,000.00	24,000.00	24,000.00	0.00
16,209.00	17,070.96	17,071.00	17,070.96	534-800-95	Equipment Rental	0.00	17,071.00	17,071.00	17,071.00	0.00
0.00	44,185.00	47,266.00	47,265.96	534-801-91	Gen FUnD O/H charges	0.00	31,416.00	31,416.00	31,416.00	0.00
0.00	3,773.04	3,773.00	3,773.04	534-802-95	Equipment Rental -IT Systems	0.00	3,773.00	3,773.00	3,773.00	0.00
215,650.30	218,448.51	304,535.00	214,009.96		Expenditure Totals:	0.00	311,078.00	311,078.00	311,078.00	0.00
325,468.87	419,065.87	484,360.74	480,445.68		EXPENDITURES TOTALS:	0.00	557,556.00	556,929.00	556,929.00	0.00
6,269.07	4,660.59	0.00	2,750.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
325,468.87	419,065.87	484,360.74	480,445.68		DEPT EXPENSES	0.00	557,556.00	556,929.00	556,929.00	0.00
(319,199.80)	(414,405.28)	(484,360.74)	(477,695.68)		Water Quality Operations Totals:	0.00	(557,556.00)	(556,929.00)	(556,929.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	405 CAP 594-350-64	Wastewater Treatment Operation Capital Expenditure Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	DBT 597-350-55	Debt Service Interfund Subsidies-98 Bond	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
196,312.96	209,666.35	215,131.00	217,413.00	EPR 535-800-11	Payroll Expense Salaries & Wages	0.00	234,932.00	234,179.00	234,179.00	0.00
1,622.39	2,769.72	1,000.00	2,500.00	535-800-12	Overtime	0.00	0.00	2,500.00	2,500.00	0.00
14,790.84	15,843.73	16,458.00	16,839.00	535-800-21	Social Security	0.00	17,972.00	17,915.00	17,915.00	0.00
16,101.78	19,565.48	21,739.00	22,125.00	535-800-22	Retirement	0.00	26,265.00	26,181.00	26,181.00	0.00
50,053.69	51,151.28	55,081.00	54,025.00	535-800-23	Medical Insurance	0.00	60,354.00	58,994.00	58,994.00	0.00
4,146.82	4,632.88	5,934.00	5,320.00	535-800-24	Industrial Insurance	0.00	9,866.00	9,866.00	9,866.00	0.00
606.18	230.52	600.00	385.00	535-800-26	Uniforms	0.00	600.00	600.00	600.00	0.00
103.47	178.53	195.00	66.00	535-800-27	Life/AD&D/LTD Benefits	0.00	82.00	82.00	82.00	0.00
30.29	76.72	51.00	51.00	535-800-28	Misc Personnel Benefits	0.00	100.00	100.00	100.00	0.00
1,557.36	1,557.36	1,557.00	1,557.00	535-800-29	Pension Benefits	0.00	1,557.00	1,557.00	1,557.00	0.00
285,325.78	305,672.57	317,746.00	320,281.00		Payroll Expense Totals:	0.00	351,728.00	351,974.00	351,974.00	0.00
0.00	0.00	0.00	0.00	EXP 535-100-53	Expenditure External Taxes	0.00	0.00	0.00	0.00	0.00
18,724.22	21,579.54	25,000.00	10,000.00	535-100-54	Interfund Taxes	0.00	25,000.00	25,000.00	25,000.00	0.00
36,661.62	89,372.42	79,200.00	47,000.00	535-800-31	Office & Operating Supplies	0.00	79,200.00	79,200.00	79,200.00	0.00
0.00	250.00	250.00	0.00	535-800-32	Fuel Consumed	0.00	250.00	250.00	250.00	0.00
30.65	138.78	500.00	600.00	535-800-35	Small Tools & Minor Equip	0.00	500.00	500.00	500.00	0.00
5,590.79	662.85	500.00	1,400.00	535-800-41	Professional Services	0.00	600.00	600.00	600.00	0.00
2,716.31	2,735.07	3,000.00	2,300.00	535-800-42	Communication	0.00	3,000.00	3,000.00	3,000.00	0.00
0.00	0.00	2,109.00	0.00	535-800-43	Travel	0.00	2,000.00	2,000.00	2,000.00	0.00
0.00	184.95	100.00	0.00	535-800-44	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	250.00	400.00	535-800-45	Operating Rentals & Leases	0.00	0.00	0.00	0.00	0.00
26,751.55	0.00	0.00	0.00	535-800-46	Insurance	0.00	0.00	0.00	0.00	0.00
111,964.62	116,374.69	120,000.00	116,000.00	535-800-47	Public Utility Services	0.00	120,000.00	120,000.00	120,000.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
79,921.58	14,310.48	13,000.00	7,000.00	535-800-48	Repairs & Maintenance	0.00	13,000.00	13,000.00	13,000.00	0.00
21,697.30	13,261.19	15,500.00	15,875.00	535-800-49	Miscellaneous	0.00	17,000.00	17,000.00	17,000.00	0.00
0.00	65,020.00	69,555.00	69,555.00	535-800-91	General Fund O/H Charges	0.00	58,972.00	58,972.00	58,972.00	0.00
19,637.04	7,739.04	7,739.00	7,739.04	535-800-95	Equipment Rental	0.00	7,739.00	7,739.00	7,739.00	0.00
11,543.04	13,338.00	13,338.00	13,338.00	535-801-95	Equipment Rental-IT Systems	0.00	13,338.00	13,338.00	13,338.00	0.00
49,999.98	50,000.00	50,000.00	50,000.00	535-900-49	Maint St contribmisc	0.00	50,000.00	50,000.00	50,000.00	0.00
385,238.70	394,967.01	400,041.00	341,207.04		Expenditure Totals:	0.00	390,599.00	390,599.00	390,599.00	0.00
95,373.54	86,000.00	0.00	0.00	TRF 597-350-00	Operating Transfer Operating Trfr- CIP W/S	0.00	0.00	0.00	0.00	0.00
95,373.54	86,000.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
765,938.02	786,639.58	717,787.00	661,488.04		EXPENDITURES TOTALS:	0.00	742,327.00	742,573.00	742,573.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
765,938.02	786,639.58	717,787.00	661,488.04		DEPT EXPENSES	0.00	742,327.00	742,573.00	742,573.00	0.00
(765,938.02)	(786,639.58)	(717,787.00)	(661,488.04)		Wastewater Treatment Operation Tc	0.00	(742,327.00)	(742,573.00)	(742,573.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				406	Wastewater Collection Ops					
				CAP	Capital Expenditure					
1,851.00	0.00	0.00	0.00	594-350-63	Other Improvements	0.00	0.00	0.00	0.00	0.00
1,549.42	12,424.18	20,000.00	13,104.00	594-350-64	Machinery & Equipment	0.00	475,000.00	0.00	0.00	0.00
3,400.42	12,424.18	20,000.00	13,104.00		Capital Expenditure Totals:	0.00	475,000.00	0.00	0.00	0.00
				DBT	Debt Service					
157,586.07	158,229.20	114,871.16	211,842.68	591-350-78	Intergovern Loan Pr-various	0.00	159,544.65	159,544.65	159,544.65	0.00
14,857.93	13,342.48	13,914.41	15,210.40	592-350-83	Interest on Ext Dbt -various	0.00	10,282.36	10,282.36	10,282.36	0.00
172,444.00	171,571.68	128,785.57	227,053.08		Debt Service Totals:	0.00	169,827.01	169,827.01	169,827.01	0.00
				EPR	Payroll Expense					
0.00	0.00	0.00	0.00	535-200-27	Life/AD&D/LTD Benefits	0.00	0.00	0.00	0.00	0.00
143,956.63	157,515.09	158,011.00	173,146.00	535-500-11	Salaries & Wages	0.00	162,663.00	162,133.00	152,753.00	0.00
1,923.07	2,672.31	4,450.00	2,800.00	535-500-12	Overtime	0.00	0.00	2,800.00	2,800.00	0.00
10,939.21	11,988.46	12,088.00	13,430.00	535-500-21	Social Security	0.00	12,414.00	12,373.00	11,870.00	0.00
11,783.38	14,682.22	16,815.00	17,575.00	535-500-22	Retirement	0.00	18,142.00	18,082.00	17,347.00	0.00
36,606.45	37,827.18	39,229.00	41,400.00	535-500-23	Medical Insurance	0.00	41,285.00	40,965.00	40,032.00	0.00
3,006.27	3,407.63	4,406.00	3,900.00	535-500-24	Industrial Insurance	0.00	7,301.00	7,301.00	7,075.00	0.00
0.00	0.00	0.00	0.00	535-500-25	Unemployment	0.00	0.00	0.00	0.00	0.00
351.76	200.00	400.00	0.00	535-500-26	Uniforms	0.00	400.00	400.00	400.00	0.00
103.52	173.78	190.00	84.00	535-500-27	Life/AD&D/LTD	0.00	52.00	52.00	33.00	0.00
30.19	124.73	50.00	300.00	535-500-28	Misc Personnel Benefits	0.00	40.00	40.00	30.00	0.00
1,114.19	1,116.10	1,116.00	1,116.00	535-500-29	Pension Benefits	0.00	1,173.00	1,173.00	1,173.00	0.00
209,814.67	229,707.50	236,755.00	253,751.00		Payroll Expense Totals:	0.00	243,470.00	245,319.00	233,513.00	0.00
				EXP	Expenditure					
27,910.03	27,058.50	26,500.00	26,500.00	535-100-53	External Taxes	0.00	26,500.00	26,500.00	26,500.00	0.00
0.00	69,512.00	74,360.00	74,360.04	535-100-91	O/H Charges	0.00	62,913.00	62,913.00	62,913.00	0.00
119,649.60	135,134.00	115,622.00	134,508.00	535-101-91	PW Admin O/H Chrgs	0.00	142,005.00	146,544.00	146,544.00	0.00
0.00	0.00	0.00	0.00	535-200-41	Contract Engineering	0.00	0.00	0.00	0.00	0.00
20,941.43	16,016.13	39,000.00	16,500.00	535-500-31	Office & Operating Supplies	0.00	39,000.00	39,000.00	39,000.00	0.00
315.04	0.00	900.00	0.00	535-500-35	Small Tools & Minor Equip	0.00	900.00	900.00	900.00	0.00
0.00	420.00	500.00	300.00	535-500-41	Professional Services	0.00	500.00	500.00	500.00	0.00
6,133.47	5,921.37	10,000.00	2,800.00	535-500-42	Communication	0.00	10,000.00	10,000.00	10,000.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	5.25	2,070.00	0.00	535-500-43	Travel	0.00	2,000.00	2,000.00	2,000.00	0.00
0.00	0.00	0.00	0.00	535-500-44	Advertising	0.00	0.00	0.00	0.00	0.00
828.42	1,125.33	1,200.00	1,000.00	535-500-45	Operating Rentals & Leases	0.00	1,200.00	1,200.00	1,200.00	0.00
27,435.20	0.00	0.00	0.00	535-500-46	Insurance	0.00	0.00	0.00	0.00	0.00
508.14	4,902.96	12,000.00	450.00	535-500-48	Repairs & Maintenance	0.00	12,000.00	12,000.00	12,000.00	0.00
3,263.37	3,534.12	4,180.00	2,900.00	535-500-49	Miscellaneous	0.00	4,180.00	4,180.00	4,180.00	0.00
108,057.96	131,748.00	131,748.00	131,748.00	535-500-95	Equipment Rental	0.00	263,496.00	131,748.00	140,788.00	0.00
0.00	1,494.96	1,495.00	1,494.96	535-501-95	Equipment Rental- IT Systems	0.00	2,990.00	1,495.00	1,495.00	0.00
12,944.96	13,836.96	17,400.00	13,000.00	535-800-47	Utility Services	0.00	17,000.00	17,000.00	17,000.00	0.00
0.00	14,797.58	0.00	29,088.00	589-000-49	Sewer Latecomer payback	0.00	0.00	0.00	0.00	0.00
327,987.62	425,507.16	436,975.00	434,649.00		Expenditure Totals:	0.00	584,684.00	455,980.00	465,020.00	0.00
713,646.71	839,210.52	822,515.57	928,557.08		EXPENDITURES TOTALS:	0.00	1,472,981.01	871,126.01	868,360.01	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
713,646.71	839,210.52	822,515.57	928,557.08		DEPT EXPENSES	0.00	1,472,981.01	871,126.01	868,360.01	0.00
(713,646.71)	(839,210.52)	(822,515.57)	(928,557.08)		Wastewater Collection Ops Totals:	0.00	(1,472,981.01)	(871,126.01)	(868,360.01)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	407 CAP 535-594-64	Biosolids Capital Expenditure Machinery & Equipment	0.00	80,000.00	80,000.00	80,000.00	0.00
0.00	0.00	0.00	0.00		Capital Expenditure Totals:	0.00	80,000.00	80,000.00	80,000.00	0.00
140,649.85	152,339.11	154,327.00	157,746.00	EPR 535-800-11	Payroll Expense Salaries & Wages	0.00	173,724.00	173,045.00	173,045.00	0.00
614.61	250.48	1,000.00	1,100.00	535-800-12	Overtime	0.00	0.00	1,000.00	1,000.00	0.00
10,664.16	11,482.25	11,806.00	12,092.00	535-800-21	Social Security	0.00	13,238.00	13,186.00	13,186.00	0.00
11,365.71	13,950.96	15,595.00	15,726.00	535-800-22	Retirement	0.00	19,346.00	19,270.00	19,270.00	0.00
34,303.61	35,498.64	36,836.00	37,660.00	535-800-23	Medical Insurance	0.00	43,090.00	41,731.00	41,731.00	0.00
2,896.08	3,163.46	4,140.00	3,325.00	535-800-24	Industrial Insurance	0.00	7,047.00	7,047.00	7,047.00	0.00
392.40	209.08	400.00	500.00	535-800-26	Uniforms	0.00	800.00	400.00	400.00	0.00
103.59	173.82	190.00	64.00	535-800-27	Life/AD&D/LTD Benefits	0.00	82.00	82.00	82.00	0.00
30.23	85.26	50.00	50.00	535-800-28	Misc Peronnel Benefits	0.00	100.00	100.00	100.00	0.00
1,038.24	1,038.24	1,038.00	1,038.00	535-800-29	Pension Benefits	0.00	1,038.00	1,038.00	1,038.00	0.00
202,058.48	218,191.30	225,382.00	229,301.00		Payroll Expense Totals:	0.00	258,465.00	256,899.00	256,899.00	0.00
11,909.91	10,538.94	30,000.00	8,000.00	EXP 535-800-31	Expenditure Office & Operating Supplies	0.00	30,000.00	30,000.00	30,000.00	0.00
15,903.54	9,964.76	8,000.00	6,040.00	535-800-32	Fuel Consumed	0.00	8,000.00	8,000.00	8,000.00	0.00
197.72	415.05	500.00	615.00	535-800-35	Small Tools & Minor Equip	0.00	500.00	500.00	500.00	0.00
125.00	816.25	2,000.00	2,000.00	535-800-41	Professional Services	0.00	3,000.00	3,000.00	3,000.00	0.00
654.78	169.43	1,000.00	467.00	535-800-42	Communication	0.00	1,000.00	1,000.00	1,000.00	0.00
21.00	37.50	1,000.00	46.00	535-800-43	Travel	0.00	1,000.00	1,000.00	1,000.00	0.00
34.00	103.50	200.00	0.00	535-800-44	Advertising	0.00	200.00	200.00	200.00	0.00
0.00	0.00	0.00	0.00	535-800-45	Operating Rentals & Leases	0.00	0.00	0.00	0.00	0.00
5,420.17	0.00	0.00	0.00	535-800-46	Insurance	0.00	0.00	0.00	0.00	0.00
8,131.81	9,335.41	12,000.00	8,200.00	535-800-47	Utility Services	0.00	10,000.00	10,000.00	10,000.00	0.00
28,678.42	50,032.71	40,000.00	30,000.00	535-800-48	Repairs & Maintenance	0.00	35,000.00	35,000.00	35,000.00	0.00
9,995.60	10,654.40	14,500.00	5,500.00	535-800-49	Miscellaneous	0.00	12,500.00	12,500.00	12,500.00	0.00
0.00	22,824.00	24,416.00	24,416.04	535-800-91	General Fund O/H Charges	0.00	27,494.00	27,494.00	27,494.00	0.00
91,914.00	31,668.00	31,668.00	31,668.00	535-800-95	Equipment Rental	0.00	31,668.00	31,668.00	31,668.00	0.00
0.00	1,998.00	1,998.00	1,998.00	535-801-95	Equipment Rental - IT Systems	0.00	1,998.00	1,998.00	1,998.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
172,985.95	148,557.95	167,282.00	118,950.04		Expenditure Totals:	0.00	162,360.00	162,360.00	162,360.00	0.00
375,044.43	366,749.25	392,664.00	348,251.04		EXPENDITURES TOTALS:	0.00	500,825.00	499,259.00	499,259.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
375,044.43	366,749.25	392,664.00	348,251.04		DEPT EXPENSES	0.00	500,825.00	499,259.00	499,259.00	0.00
(375,044.43)	(366,749.25)	(392,664.00)	(348,251.04)		Biosolids Totals:	0.00	(500,825.00)	(499,259.00)	(499,259.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				410	Water Resources					
				EPR	Payroll Expense					
95,284.65	97,246.39	101,960.00	103,298.00	534-500-11	Salaries & Wages	0.00	73,575.00	73,369.00	73,369.00	0.00
2,453.29	1,793.78	1,000.00	3,000.00	534-500-12	Overtime	0.00	0.00	3,000.00	3,000.00	0.00
7,214.78	7,307.89	7,800.00	8,132.00	534-500-21	Social Security	0.00	5,629.00	5,613.00	5,613.00	0.00
7,954.13	9,121.58	10,303.00	10,715.00	534-500-22	Retirement	0.00	8,226.00	8,203.00	8,203.00	0.00
25,700.37	25,185.16	27,060.00	26,605.00	534-500-23	Medical Insurance	0.00	22,529.00	22,126.00	22,126.00	0.00
1,959.50	2,055.62	2,665.00	2,235.00	534-500-24	Industrial Insurance	0.00	3,524.00	3,524.00	3,524.00	0.00
353.60	358.23	400.00	133.00	534-500-27	Life/AD&D/LTD Benefits	0.00	40.00	40.00	40.00	0.00
149.42	136.94	149.00	149.00	534-500-28	Misc Personnel Benefits	0.00	90.00	90.00	90.00	0.00
389.32	389.36	389.00	389.00	534-500-29	Pension Benefits	0.00	519.00	519.00	519.00	0.00
141,459.06	143,594.95	151,726.00	154,656.00		Payroll Expense Totals:	0.00	114,132.00	116,484.00	116,484.00	0.00
				EXP	Expenditure					
0.00	6,676.00	7,141.00	7,140.96	534-100-91	General Fund O/H Charges	0.00	11,265.00	11,265.00	11,265.00	0.00
0.00	0.00	966.00	0.00	534-500-49	Miscellaneous	0.00	966.00	966.00	966.00	0.00
0.00	6,676.00	8,107.00	7,140.96		Expenditure Totals:	0.00	12,231.00	12,231.00	12,231.00	0.00
141,459.06	150,270.95	159,833.00	161,796.96		EXPENDITURES TOTALS:	0.00	126,363.00	128,715.00	128,715.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
141,459.06	150,270.95	159,833.00	161,796.96		DEPT EXPENSES	0.00	126,363.00	128,715.00	128,715.00	0.00
(141,459.06)	(150,270.95)	(159,833.00)	(161,796.96)		Water Resources Totals:	0.00	(126,363.00)	(128,715.00)	(128,715.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
4,403,339.83	4,640,268.25	4,584,929.28	4,774,291.27		FUND REVENUES	0.00	4,851,200.00	4,851,200.00	4,851,200.00	0.00
4,067,571.45	4,091,019.35	4,323,209.01	4,412,973.86		FUND EXPENSES	0.00	5,233,308.07	4,543,496.07	4,540,730.07	0.00
335,768.38	549,248.90	261,720.27	361,317.41		Water Sewer Fund Totals:	0.00	(382,108.07)	307,703.93	310,469.93	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				412	Storm Fund					
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	334-002-70	IAC Urban Wildlife Corridor	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	334-030-10	Marine Science Center Grants	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	32,413.00	334-042-00	Department of Commerce Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	32,413.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
				R4	Charges for Services					
0.00	0.00	0.00	0.00	342-400-00	Protective Inspection Fees	0.00	0.00	0.00	0.00	0.00
521,090.51	508,223.13	517,444.00	509,594.35	343-100-00	Storm Drainage Fees & Charges	0.00	517,200.00	560,600.00	560,600.00	0.00
0.00	0.00	0.00	0.00	343-100-01	Surcharge Revenue-Storm	0.00	0.00	0.00	144,000.00	0.00
0.00	0.00	0.00	0.00	343-100-10	Stormwater Res Cap Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,000.00	96,000.00	343-100-20	Engineering Fees & Charges	0.00	2,000.00	2,000.00	2,000.00	0.00
0.00	0.00	0.00	0.00	345-810-00	Staff Time Chgs (Finance)	0.00	0.00	0.00	0.00	0.00
521,090.51	508,223.13	519,444.00	605,594.35		Charges for Services Totals:	0.00	519,200.00	562,600.00	706,600.00	0.00
				R6	Miscellaneous Receipts					
544.75	269.21	1,395.09	244.00	361-110-00	Investment Interest	0.00	300.00	300.00	300.00	0.00
12.27	0.00	0.00	0.00	369-900-00	Miscellaneous Receipts	0.00	0.00	0.00	0.00	0.00
0.00	1,526.00	0.00	0.00	379-000-00	Private Contributions	0.00	0.00	0.00	0.00	0.00
557.02	1,795.21	1,395.09	244.00		Miscellaneous Receipts Totals:	0.00	300.00	300.00	300.00	0.00
				R7	Non-Revenue Receipts					
0.00	(0.53)	0.00	0.00	388-800-00	Prior Year Correction	0.00	0.00	0.00	0.00	0.00
0.00	(0.53)	0.00	0.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
521,647.53	510,017.81	520,839.09	638,251.35		REVENUES TOTALS:	0.00	519,500.00	562,900.00	706,900.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				501						
				CAP	Capital Expenditure					
0.00	0.00	0.00	0.00	594-380-61	Land	0.00	0.00	0.00	0.00	0.00
4,815.00	928.90	5,000.00	0.00	594-380-63	Other Improvements	0.00	5,000.00	0.00	0.00	0.00
1,420.27	0.00	0.00	0.00	594-380-64	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
6,235.27	928.90	5,000.00	0.00		Capital Expenditure Totals:	0.00	5,000.00	0.00	0.00	0.00
				DBT	Debt Service					
0.00	0.00	0.00	0.00	591-380-78	Intergovern Loan Princip -L97	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
				EPR	Payroll Expense					
199,268.55	186,216.03	187,632.00	203,428.00	538-380-11	Salaries & Wages	0.00	220,137.00	219,274.00	209,918.00	0.00
2,497.31	3,681.02	3,750.00	5,000.00	538-380-12	Overtime	0.00	0.00	5,000.00	5,000.00	0.00
15,137.91	14,236.88	14,354.00	15,945.00	538-380-21	Social Security	0.00	16,841.00	16,774.00	16,441.00	0.00
16,297.19	17,399.63	20,285.00	20,750.00	538-380-22	Retirement	0.00	24,611.00	24,515.00	24,028.00	0.00
51,546.85	48,122.60	49,444.00	54,941.00	538-380-23	Medical Insurance	0.00	57,686.00	57,365.00	56,432.00	0.00
4,242.28	4,332.22	5,508.00	4,800.00	538-380-24	Industrial Insurance	0.00	15,487.00	9,979.00	9,753.00	0.00
0.00	0.00	0.00	0.00	538-380-25	Unemployment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	600.00	0.00	538-380-26	Uniforms	0.00	1,200.00	600.00	600.00	0.00
103.43	0.00	0.00	21.00	538-380-27	Life/AD&D/LTD Benefits	0.00	0.00	0.00	30.00	0.00
30.21	0.00	0.00	22.00	538-380-28	Misc Personnel Benefits	0.00	40.00	40.00	33.00	0.00
1,606.57	1,609.30	1,609.00	1,609.00	538-380-29	Pension Benefits	0.00	1,666.00	1,666.00	1,666.00	0.00
290,730.30	275,597.68	283,182.00	306,516.00		Payroll Expense Totals:	0.00	337,668.00	335,213.00	323,901.00	0.00
				EXP	Expenditure					
2,189.97	5,350.19	7,000.00	919.00	538-380-31	Office & Operating Supplies	0.00	7,000.00	7,000.00	7,000.00	0.00
0.00	280.00	0.00	0.00	538-380-41	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	919.00	0.00	538-380-43	Travel	0.00	900.00	900.00	900.00	0.00
10,024.62	0.00	0.00	0.00	538-380-46	Insurance	0.00	0.00	0.00	0.00	0.00
331.33	329.45	400.00	334.00	538-380-47	Utility Services	0.00	400.00	400.00	400.00	0.00
12,617.14	1,964.00	4,100.00	5,669.00	538-380-48	Repairs & Maintenance	0.00	4,100.00	4,100.00	4,100.00	0.00
472.63	0.00	0.00	0.00	538-380-49	Misc	0.00	0.00	0.00	0.00	0.00
4,933.89	4,577.49	6,000.00	4,093.00	538-380-53	External Taxes	0.00	6,000.00	6,000.00	6,000.00	0.00
0.00	0.00	2,000.00	0.00	538-380-54	Interfund Taxes	0.00	2,000.00	2,000.00	2,000.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	47,053.00	43,600.00	43,599.96	538-380-91	O/H Charges	0.00	36,393.00	36,393.00	36,393.00	0.00
67,364.04	55,448.04	55,448.00	55,448.04	538-380-95	Equipment Rental	0.00	55,448.00	55,448.00	64,488.00	0.00
2,770.20	0.00	0.00	0.00	538-381-91	Interfund Services Personnel	0.00	0.00	0.00	0.00	0.00
0.00	1,886.04	1,886.00	1,886.04	538-381-95	Equipmen Rental - IT Systems	0.00	1,886.00	1,886.00	1,886.00	0.00
27,268.56	30,797.00	26,351.00	30,653.00	538-382-91	PW Admin O/H Alloc	0.00	33,340.00	33,398.00	33,398.00	0.00
0.00	0.00	0.00	0.00	538-390-41	Contract Engineering	0.00	0.00	0.00	0.00	0.00
127,972.38	147,685.21	147,704.00	142,602.04		Expenditure Totals:	0.00	147,467.00	147,525.00	156,565.00	0.00
0.00	0.00	0.00	0.00	TRF 597-412-00	Operating Transfer Transfer Out- BCD Spec Proj	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
424,937.95	424,211.79	435,886.00	449,118.04		EXPENDITURES TOTALS:	0.00	490,135.00	482,738.00	480,466.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
424,937.95	424,211.79	435,886.00	449,118.04		DEPT EXPENSES	0.00	490,135.00	482,738.00	480,466.00	0.00
(424,937.95)	(424,211.79)	(435,886.00)	(449,118.04)		Totals:	0.00	(490,135.00)	(482,738.00)	(480,466.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	931 R8 397-350-00	Operating Transfers In Residual Equity Transfer- In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	570,000.00	0.00	999 R3 391-800-00	Gen Capital Intergovernmental SRF Loan proceeds	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
0.00	0.00	570,000.00	0.00		Intergovernmental Totals:	0.00	1,200,000.00	1,200,000.00	1,200,000.00	0.00
0.00	0.00	0.00	0.00	R9 381-100-00	Other Financing Sources Interfund Loan Receipts	0.00	0.00	110,000.00	110,000.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	110,000.00	110,000.00	0.00
0.00	0.00	570,000.00	0.00		REVENUES TOTALS:	0.00	1,200,000.00	1,310,000.00	1,310,000.00	0.00
101,048.32	61,803.52	120,000.00	52,000.00	CAP 594-320-91	Capital Expenditure Engineering Proj Mgmt	0.00	180,000.00	120,000.00	120,000.00	0.00
132,575.27	35,905.66	450,000.00	143,000.00	594-380-63	Other Improvements	0.00	1,200,000.00	1,220,000.00	1,220,000.00	0.00
0.00	0.00	0.00	0.00	594-380-91	Capital O/H Gen Fund	0.00	0.00	0.00	0.00	0.00
233,623.59	97,709.18	570,000.00	195,000.00		Capital Expenditure Totals:	0.00	1,380,000.00	1,340,000.00	1,340,000.00	0.00
0.00	0.00	0.00	0.00	EXP 531-300-41	Expenditure Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	553-500-41	PT Marine Ctr Passthru Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-380-31	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-380-42	Communication	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
233,623.59	97,709.18	570,000.00	195,000.00		EXPENDITURES TOTALS:	0.00	1,380,000.00	1,340,000.00	1,340,000.00	0.00
0.00	0.00	570,000.00	0.00		DEPT REVENUES	0.00	1,200,000.00	1,310,000.00	1,310,000.00	0.00
233,623.59	97,709.18	570,000.00	195,000.00		DEPT EXPENSES	0.00	1,380,000.00	1,340,000.00	1,340,000.00	0.00
(233,623.59)	(97,709.18)	0.00	(195,000.00)		Gen Capital Totals:	0.00	(180,000.00)	(30,000.00)	(30,000.00)	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
521,647.53	510,017.81	1,090,839.09	638,251.35		FUND REVENUES	0.00	1,719,500.00	1,872,900.00	2,016,900.00	0.00
658,561.54	521,920.97	1,005,886.00	644,118.04		FUND EXPENSES	0.00	1,870,135.00	1,822,738.00	1,820,466.00	0.00
(136,914.01)	(11,903.16)	84,953.09	(5,866.69)		Storm Fund Totals:	0.00	(150,635.00)	50,162.00	196,434.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
815,212.19	0.00	0.00	0.00	415 R3 333-970-47	Water Sewer CIP Intergovernmental FEMA Grant	0.00	0.00	0.00	0.00	0.00
815,212.19	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
0.00	198.73	0.00	67.00	R6 361-110-00	Miscellaneous Receipts Interest Income	0.00	0.00	0.00	0.00	0.00
0.00	198.73	0.00	67.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R9 395-000-00	Other Financing Sources Utility Sale Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
815,212.19	198.73	0.00	67.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				900	Upper Sims					
				CAP	Capital Expenditure					
0.00	0.00	470,000.00	100,000.00	594-340-63	Other Improve - Wtr Upper Sims	0.00	450,000.00	650,000.00	650,000.00	0.00
0.00	0.00	470,000.00	80,000.00	594-350-63	Other Improve - Swr Upper Sims	0.00	350,000.00	450,000.00	450,000.00	0.00
0.00	0.00	940,000.00	180,000.00		Capital Expenditure Totals:	0.00	800,000.00	1,100,000.00	1,100,000.00	0.00
0.00	0.00	940,000.00	180,000.00		EXPENDITURES TOTALS:	0.00	800,000.00	1,100,000.00	1,100,000.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	940,000.00	180,000.00		DEPT EXPENSES	0.00	800,000.00	1,100,000.00	1,100,000.00	0.00
0.00	0.00	(940,000.00)	(180,000.00)		Upper Sims Totals:	0.00	(800,000.00)	(1,100,000.00)	(1,100,000.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	922 R7 391-800-02	Non-Revenue Receipts L-02 SRF Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
88,194.30	176,003.66	155,000.00	220,000.00	925 R4 343-400-00	Water Capital Charges for Services Capital Surcharge Water	0.00	248,200.00	140,000.00	140,000.00	0.00
88,194.30	176,003.66	155,000.00	220,000.00		Charges for Services Totals:	0.00	248,200.00	140,000.00	140,000.00	0.00
0.00	0.00	0.00	0.00	R6 369-900-00	Miscellaneous Receipts Misc Receipts- Water Capital	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
233,562.56	129,504.32	120,000.00	403,250.49	R8 397-340-00	Operating Transfers In Operating Trfrs in- Water	0.00	0.00	50,000.00	50,000.00	0.00
0.00	5,616.10	500,000.00	130,000.00	397-340-01	OPS Trfr In -SDC	0.00	500,000.00	700,000.00	700,000.00	0.00
1,477,279.71	22,520.28	250,000.00	232,000.00	397-340-02	OGWS Transfer-In	0.00	270,000.00	270,000.00	270,000.00	0.00
1,710,842.27	157,640.70	870,000.00	765,250.49		Operating Transfers In Totals:	0.00	770,000.00	1,020,000.00	1,020,000.00	0.00
161,250.49	0.00	0.00	0.00	R9 381-100-00	Other Financing Sources Internal Financing (Trust)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	391-800-02	OGWS-FEMA-PWTF loan	0.00	0.00	1,000,000.00	1,000,000.00	0.00
1,351,897.02	760,937.20	2,707,000.00	6,750,000.00	391-800-10	PWTF Loan Proceeds	0.00	7,000,000.00	7,000,000.00	7,000,000.00	0.00
0.00	0.00	16,253,000.00	24,939.00	391-800-12	PWTF & DWSRF loan proceeds	0.00	9,450,000.00	9,400,000.00	9,400,000.00	0.00
1,513,147.51	760,937.20	18,960,000.00	6,774,939.00		Other Financing Sources Totals:	0.00	16,450,000.00	17,400,000.00	17,400,000.00	0.00
3,312,184.08	1,094,581.56	19,985,000.00	7,760,189.49		REVENUES TOTALS:	0.00	17,468,200.00	18,560,000.00	18,560,000.00	0.00
3,454,018.71	893,177.97	19,080,000.00	6,824,000.00	CAP 594-340-63	Capital Expenditure Other Improvements- Water	0.00	16,340,000.00	17,340,000.00	17,340,000.00	0.00
3,454,018.71	893,177.97	19,080,000.00	6,824,000.00		Capital Expenditure Totals:	0.00	16,340,000.00	17,340,000.00	17,340,000.00	0.00
0.00	0.00	0.00	161,250.49	DBT 581-200-00	Debt Service Interfund Loan Repayment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	161,250.49		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
344,933.41	29,814.00	92,785.00	92,247.00	EXP 534-100-91	Expenditure General Fund O/H Charges	0.00	58,690.00	58,690.00	58,690.00	0.00
84,756.65	0.00	0.00	0.00	588-800-00	prior year corrections	0.00	0.00	0.00	0.00	0.00
161,607.57	243,914.99	350,000.00	493,000.00	594-320-91	Engineering Interfund Services	0.00	550,000.00	640,000.00	640,000.00	0.00
591,297.63	273,728.99	442,785.00	585,247.00		Expenditure Totals:	0.00	608,690.00	698,690.00	698,690.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
4,045,316.34	1,166,906.96	19,522,785.00	7,570,497.49		EXPENDITURES TOTALS:	0.00	16,948,690.00	18,038,690.00	18,038,690.00	0.00
3,312,184.08	1,094,581.56	19,985,000.00	7,760,189.49		DEPT REVENUES	0.00	17,468,200.00	18,560,000.00	18,560,000.00	0.00
4,045,316.34	1,166,906.96	19,522,785.00	7,570,497.49		DEPT EXPENSES	0.00	16,948,690.00	18,038,690.00	18,038,690.00	0.00
(733,132.26)	(72,325.40)	462,215.00	189,692.00		Water Capital Totals:	0.00	519,510.00	521,310.00	521,310.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
48,073.60	158,486.55	140,000.00	140,000.00	930 R4 343-500-00	Sewer Capital Charges for Services Capital Surcharge Sewer	0.00	147,100.00	147,100.00	147,100.00	0.00
48,073.60	158,486.55	140,000.00	140,000.00		Charges for Services Totals:	0.00	147,100.00	147,100.00	147,100.00	0.00
0.00	0.00	0.00	0.00	R6 369-900-00	Miscellaneous Receipts Misc Receipts-Sewer Capital	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R7 379-000-00	Non-Revenue Receipts LID	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
95,373.54	86,000.00	0.00	0.00	R8 397-350-00	Operating Transfers In Operating Trfrs In- Sewer	0.00	0.00	0.00	0.00	0.00
0.00	4,908.07	500,000.00	100,000.00	397-350-01	Ops Trfr In-SDC	0.00	400,000.00	500,000.00	500,000.00	0.00
95,373.54	90,908.07	500,000.00	100,000.00		Operating Transfers In Totals:	0.00	400,000.00	500,000.00	500,000.00	0.00
143,447.14	249,394.62	640,000.00	240,000.00		REVENUES TOTALS:	0.00	547,100.00	647,100.00	647,100.00	0.00
17,163.47	136,503.44	120,000.00	80,000.00	CAP 594-350-63	Capital Expenditure Other Improvements - Sewer	0.00	100,000.00	100,000.00	100,000.00	0.00
17,163.47	136,503.44	120,000.00	80,000.00		Capital Expenditure Totals:	0.00	100,000.00	100,000.00	100,000.00	0.00
1,716.35	0.00	0.00	0.00	EXP 535-100-91	Expenditure General Fund O/H Charges	0.00	0.00	0.00	0.00	0.00
4,581.87	61,824.75	50,000.00	40,000.00	594-320-91	Engineering Interfund Serv	0.00	70,000.00	70,000.00	70,000.00	0.00
6,298.22	61,824.75	50,000.00	40,000.00		Expenditure Totals:	0.00	70,000.00	70,000.00	70,000.00	0.00
23,461.69	198,328.19	170,000.00	120,000.00		EXPENDITURES TOTALS:	0.00	170,000.00	170,000.00	170,000.00	0.00
143,447.14	249,394.62	640,000.00	240,000.00		DEPT REVENUES	0.00	547,100.00	647,100.00	647,100.00	0.00
23,461.69	198,328.19	170,000.00	120,000.00		DEPT EXPENSES	0.00	170,000.00	170,000.00	170,000.00	0.00
119,985.45	51,066.43	470,000.00	120,000.00		Sewer Capital Totals:	0.00	377,100.00	477,100.00	477,100.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	999 R9 391-800-01	Gen Capital Other Financing Sources 2001 PWTF Loan Proceeds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Gen Capital Totals:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
4,270,843.41	1,344,174.91	20,625,000.00	8,000,256.49		FUND REVENUES	0.00	18,015,300.00	19,207,100.00	19,207,100.00	0.00
4,068,778.03	1,365,235.15	20,632,785.00	7,870,497.49		FUND EXPENSES	0.00	17,918,690.00	19,308,690.00	19,308,690.00	0.00
202,065.38	(21,060.24)	(7,785.00)	129,759.00		Water Sewer CIP Totals:	0.00	96,610.00	(101,590.00)	(101,590.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				417	1956 Trans Line					
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	333-000-00	FEMA grant (City Lake)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	333-970-47	FEMA Grant	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
				R6	Miscellaneous Receipts					
3,379.85	1,722.65	4,598.20	1,515.00	361-110-00	Investment Interest	0.00	1,200.00	1,200.00	1,200.00	0.00
2,587.00	0.00	0.00	0.00	361-400-00	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	164,849.00	369-400-00	Paper Mill Contributions	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	398-900-00	Insurance Recoveries and Premi	0.00	0.00	0.00	0.00	0.00
5,966.85	1,722.65	4,598.20	166,364.00		Miscellaneous Receipts Totals:	0.00	1,200.00	1,200.00	1,200.00	0.00
				R7	Non-Revenue Receipts					
0.00	0.00	0.00	0.00	384-000-00	Sale of Investments	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	391-800-10	PWTF Loan	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
				R8	Operating Transfers In					
50,000.00	50,000.00	50,000.00	0.00	397-340-00	Transfers-In (Water)	0.00	50,000.00	50,000.00	50,000.00	0.00
50,000.00	50,000.00	50,000.00	0.00		Operating Transfers In Totals:	0.00	50,000.00	50,000.00	50,000.00	0.00
				R9	Other Financing Sources					
0.00	0.00	0.00	0.00	381-100-00	PWTF loan proceeds	0.00	0.00	0.00	0.00	0.00
33,426.71	33,426.71	33,426.71	194,677.20	381-200-00	Interfund Loan Repayments	0.00	0.00	0.00	0.00	0.00
269,080.00	0.00	0.00	0.00	381-210-00	Interfund Loan Pymnts-CommServ	0.00	0.00	0.00	0.00	0.00
302,506.71	33,426.71	33,426.71	194,677.20		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
358,473.56	85,149.36	88,024.91	361,041.20		REVENUES TOTALS:	0.00	51,200.00	51,200.00	51,200.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	5,000.00	0.00	888 CAP 594-340-63	None Capital Expenditure Other Improvements	0.00	5,000.00	5,000.00	5,000.00	0.00
0.00	0.00	5,000.00	0.00		Capital Expenditure Totals:	0.00	5,000.00	5,000.00	5,000.00	0.00
161,250.49	0.00	0.00	500,000.00	DBT 581-100-00	Debt Service Interfund loan disbursements	0.00	0.00	110,000.00	110,000.00	0.00
0.00	52,631.58	52,632.00	70,175.44	582-340-78	Long Term Debt principal 2012	0.00	52,621.58	52,621.58	52,621.58	0.00
0.00	2,368.42	0.00	0.00	582-340-83		0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,237.00	2,982.45	592-340-83	Long Term Debt Int 2012 PSTF	0.00	4,210.52	4,210.52	4,210.52	0.00
161,250.49	55,000.00	54,869.00	573,157.89		Debt Service Totals:	0.00	56,832.10	166,832.10	166,832.10	0.00
0.00	0.00	0.00	0.00	EXP 514-230-41	Expenditure Professional Services	0.00	0.00	0.00	0.00	0.00
500.04	20,819.00	33,372.00	33,372.00	534-100-91	General Fund O/H Charges	0.00	2,751.00	2,751.00	2,751.00	0.00
0.00	0.00	0.00	0.00	588-800-00	Prior year correction	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-320-91	Engineering Interfund Serv	0.00	0.00	0.00	0.00	0.00
500.04	20,819.00	33,372.00	33,372.00		Expenditure Totals:	0.00	2,751.00	2,751.00	2,751.00	0.00
0.00	0.00	0.00	0.00	TRF 597-000-02	Operating Transfer CIP trfr -out	0.00	0.00	0.00	0.00	0.00
1,477,279.71	22,520.28	250,000.00	232,000.00	597-340-00	Water - CIP Transfer -out	0.00	270,000.00	270,000.00	270,000.00	0.00
1,477,279.71	22,520.28	250,000.00	232,000.00		Operating Transfer Totals:	0.00	270,000.00	270,000.00	270,000.00	0.00
1,639,030.24	98,339.28	343,241.00	838,529.89		EXPENDITURES TOTALS:	0.00	334,583.10	444,583.10	444,583.10	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
1,639,030.24	98,339.28	343,241.00	838,529.89		DEPT EXPENSES	0.00	334,583.10	444,583.10	444,583.10	0.00
(1,639,030.24)	(98,339.28)	(343,241.00)	(838,529.89)		None Totals:	0.00	(334,583.10)	(444,583.10)	(444,583.10)	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
358,473.56	85,149.36	88,024.91	361,041.20		FUND REVENUES	0.00	51,200.00	51,200.00	51,200.00	0.00
1,639,030.24	98,339.28	343,241.00	838,529.89		FUND EXPENSES	0.00	334,583.10	444,583.10	444,583.10	0.00
(1,280,556.68)	(13,189.92)	(255,216.09)	(477,488.69)		1956 Trans Line Totals:	0.00	(283,383.10)	(393,383.10)	(393,383.10)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
41.41	25.07	0.00	3.00	419 R6 361-110-00	1978 Water Revenue Bond Miscellaneous Receipts Investment Interest	0.00	0.00	0.00	0.00	0.00
41.41	25.07	0.00	3.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
21,500.04	0.00	0.00	500.00	R8 397-340-00	Operating Transfers In Transfers-In (Water)	0.00	0.00	23,000.00	23,000.00	0.00
21,500.04	0.00	0.00	500.00		Operating Transfers In Totals:	0.00	0.00	23,000.00	23,000.00	0.00
21,541.45	25.07	0.00	503.00		REVENUES TOTALS:	0.00	0.00	23,000.00	23,000.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				888	None					
				EXP	Expenditure					
15,000.00	20,000.00	20,000.00	20,000.00	591-340-72	Revenue Bond Principal	0.00	20,000.00	20,000.00	20,000.00	0.00
5,750.00	5,000.00	3,500.00	4,000.00	592-340-83	Int on Long-Term External Debt	0.00	3,000.00	3,000.00	3,000.00	0.00
20,750.00	25,000.00	23,500.00	24,000.00		Expenditure Totals:	0.00	23,000.00	23,000.00	23,000.00	0.00
20,750.00	25,000.00	23,500.00	24,000.00		EXPENDITURES TOTALS:	0.00	23,000.00	23,000.00	23,000.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
20,750.00	25,000.00	23,500.00	24,000.00		DEPT EXPENSES	0.00	23,000.00	23,000.00	23,000.00	0.00
(20,750.00)	(25,000.00)	(23,500.00)	(24,000.00)		None Totals:	0.00	(23,000.00)	(23,000.00)	(23,000.00)	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
21,541.45	25.07	0.00	503.00		FUND REVENUES	0.00	0.00	23,000.00	23,000.00	0.00
20,750.00	25,000.00	23,500.00	24,000.00		FUND EXPENSES	0.00	23,000.00	23,000.00	23,000.00	0.00
791.45	(24,974.93)	(23,500.00)	(23,497.00)		1978 Water Revenue Bond Totals:	0.00	(23,000.00)	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	424 R6 361-110-00	1992/98 W/S Rev Bond Miscellaneous Receipts Investment Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	TRF 597-000-00	Operating Transfer Equity Transfer - out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		1992/98 W/S Rev Bond Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				426	1992 W/S Revenue Bond					
				R6	Miscellaneous Receipts					
8.47	0.00	0.00	0.00	361-110-00	Investment Interest	0.00	0.00	0.00	0.00	0.00
8.47	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
				R8	Operating Transfers In					
0.00	0.00	0.00	0.00	397-000-00	Equity Transfer-in	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-340-00	Transfers- In (Water)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	397-350-00	Transfers - In (Sewer)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
8.47	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				888	None					
				EXP	Expenditure					
0.00	0.00	0.00	0.00	514-230-41	Professional Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	591-340-72	Reserves	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	592-340-83	Interest on External Debt	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
				TRF	Operating Transfer					
5,627.18	0.00	0.00	0.00	597-000-00	Equity Trfr -out	0.00	0.00	0.00	0.00	0.00
5,627.18	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
5,627.18	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
5,627.18	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
(5,627.18)	0.00	0.00	0.00		None Totals:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
8.47	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
5,627.18	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
(5,618.71)	0.00	0.00	0.00		1992 W/S Revenue Bond Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	456,581.47	693,000.00	724,508.00	430 R4 343-400-00	Water Capital Debt Reserve Charges for Services Surcharge Revenue	0.00	724,500.00	724,500.00	724,500.00	0.00
0.00	456,581.47	693,000.00	724,508.00		Charges for Services Totals:	0.00	724,500.00	724,500.00	724,500.00	0.00
0.00	100.95	200.00	698.00	R6 361-110-00	Miscellaneous Receipts Interest Income	0.00	200.00	200.00	200.00	0.00
0.00	100.95	200.00	698.00		Miscellaneous Receipts Totals:	0.00	200.00	200.00	200.00	0.00
0.00	456,682.42	693,200.00	725,206.00		REVENUES TOTALS:	0.00	724,700.00	724,700.00	724,700.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	456,682.42	693,200.00	725,206.00		FUND REVENUES	0.00	724,700.00	724,700.00	724,700.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	456,682.42	693,200.00	725,206.00		Water Capital Debt Reserve Totals:	0.00	724,700.00	724,700.00	724,700.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				500	Equipment Rental					
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	331-000-00	Federal Grant - Police car sys	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	331-010-76	USDA Patrol Car	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
				R6	Miscellaneous Receipts					
1,064.29	712.13	765.10	752.00	361-110-00	Investment Interest	0.00	800.00	800.00	800.00	0.00
0.00	0.00	0.00	0.00	361-400-00	Interfund loan Interest	0.00	0.00	0.00	0.00	0.00
663,126.96	447,080.04	447,196.00	447,196.00	365-200-00	Equipment Repair Charges	0.00	447,196.00	447,196.00	483,240.00	0.00
3,820.46	5,504.39	0.00	2,025.00	369-100-00	Miscellaneous Receipts	0.00	2,000.00	2,000.00	2,000.00	0.00
668,011.71	453,296.56	447,961.10	449,973.00		Miscellaneous Receipts Totals:	0.00	449,996.00	449,996.00	486,040.00	0.00
				R8	Operating Transfers In					
889.00	4,485.00	0.00	0.00	395-110-00	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00
889.00	4,485.00	0.00	0.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
				R9	Other Financing Sources					
0.00	0.00	0.00	0.00	381-200-00	Interfund Loan Repayments	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
668,900.71	457,781.56	447,961.10	449,973.00		REVENUES TOTALS:	0.00	449,996.00	449,996.00	486,040.00	0.00
				DBT	Debt Service					
0.00	0.00	0.00	0.00	581-100-00	Interfund Loan Disbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
50.00	0.00	0.00	0.00	600 R6 369-400-00	Equipment Rental Miscellaneous Receipts Restitution	0.00	0.00	0.00	0.00	0.00
50.00	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	50,000.00	R8 397-000-00	Operating Transfers In Operating Transfer In	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	50,000.00		Operating Transfers In Totals:	0.00	0.00	0.00	0.00	0.00
50.00	0.00	0.00	50,000.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
373,566.95	3,770.07	0.00	0.00	CAP 594-480-64	Capital Expenditure Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
373,566.95	3,770.07	0.00	0.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
93,414.62	120,290.19	117,425.00	123,375.00	EPR 548-600-11	Payroll Expense Salaries & Wages	0.00	116,219.00	115,824.00	136,470.00	0.00
624.85	8.66	3,906.00	200.00	548-600-12	Overtime	0.00	0.00	200.00	200.00	0.00
6,928.55	8,859.19	8,983.00	9,444.00	548-600-21	Social Security	0.00	8,881.00	8,851.00	10,430.00	0.00
7,640.92	10,827.59	11,848.00	11,950.00	548-600-22	Retirement	0.00	12,979.00	12,935.00	15,243.00	0.00
23,625.20	26,170.06	28,918.00	27,750.00	548-600-23	Medical Insurance	0.00	29,281.00	29,147.00	39,169.00	0.00
1,807.86	2,001.34	3,198.00	2,455.00	548-600-24	Industrial Insurance	0.00	5,074.00	5,074.00	6,624.00	0.00
565.00	520.40	1,867.00	245.00	548-600-26	Uniforms	0.00	1,800.00	1,800.00	1,800.00	0.00
0.00	110.39	80.00	35.00	548-600-27	Life/AD&D/LTD Benefits	0.00	10.00	10.00	33.00	0.00
0.00	47.23	22.00	24.00	548-600-28	Misc Personnel Benefits	0.00	29.00	29.00	30.00	0.00
778.68	830.56	830.00	831.00	548-600-29	Pension Benefits	0.00	830.00	830.00	1,090.00	0.00
135,385.68	169,665.61	177,077.00	176,309.00		Payroll Expense Totals:	0.00	175,103.00	174,700.00	211,089.00	0.00
0.00	0.00	0.00	0.00	EXP 548-600-25	Expenditure Unemployment	0.00	0.00	0.00	0.00	0.00
8,123.60	5,314.09	10,400.00	2,400.00	548-600-31	Office & Operating Supplies	0.00	5,700.00	5,700.00	5,700.00	0.00
2,314.40	641.25	1,900.00	0.00	548-600-32	Fuel Consumed	0.00	100,000.00	100,000.00	100,000.00	0.00
152,018.95	153,115.20	145,000.00	100,000.00	548-600-34	Inventory	0.00	25,000.00	25,000.00	25,000.00	0.00
2,150.05	1,779.58	2,500.00	1,000.00	548-600-35	Small Tools & Minor Equip	0.00	2,500.00	2,500.00	2,500.00	0.00
7,088.22	12,908.00	12,000.00	3,600.00	548-600-41	Professional Services	0.00	1,100.00	1,100.00	1,100.00	0.00
1,379.79	1,867.88	1,600.00	1,200.00	548-600-42	Communication	0.00	1,300.00	1,300.00	1,300.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
98.60	370.54	1,000.00	100.00	548-600-43	Travel	0.00	500.00	500.00	500.00	0.00
0.00	0.00	0.00	0.00	548-600-44	Advertising	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	125.00	548-600-45	Operating Rentals & Leases	0.00	0.00	0.00	0.00	0.00
4,546.98	0.00	0.00	0.00	548-600-46	Insurance	0.00	0.00	0.00	0.00	0.00
9,952.15	10,210.53	10,000.00	10,000.00	548-600-47	Utility Services	0.00	10,500.00	10,500.00	10,500.00	0.00
11,432.34	41,233.39	30,000.00	16,000.00	548-600-48	Repairs & Maintenance	0.00	51,500.00	51,500.00	51,500.00	0.00
10,198.79	8,400.74	4,733.00	7,000.00	548-600-49	Miscellaneous	0.00	4,500.00	4,500.00	4,500.00	0.00
76,279.71	42,832.81	38,335.00	38,334.96	548-600-91	Gen Fund O/H allocation	0.00	34,251.00	34,251.00	34,251.00	0.00
10,664.04	1,886.04	1,886.00	1,886.00	548-600-95	Equipment Rental - IT Systems	0.00	1,886.00	1,886.00	1,886.00	0.00
32,827.32	0.00	31,722.00	36,930.00	548-601-91	PW Admin Allocation	0.00	39,514.00	40,206.00	40,206.00	0.00
329,074.94	280,560.05	291,076.00	218,575.96		Expenditure Totals:	0.00	278,251.00	278,943.00	278,943.00	0.00
838,027.57	453,995.73	468,153.00	394,884.96		EXPENDITURES TOTALS:	0.00	453,354.00	453,643.00	490,032.00	0.00
50.00	0.00	0.00	50,000.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
838,027.57	453,995.73	468,153.00	394,884.96		DEPT EXPENSES	0.00	453,354.00	453,643.00	490,032.00	0.00
(837,977.57)	(453,995.73)	(468,153.00)	(344,884.96)		Equipment Rental Totals:	0.00	(453,354.00)	(453,643.00)	(490,032.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				601	Information Services					
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	365-200-30	Interfund Rentals Computer Equ	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	365-200-40	Interfund Rentals Communicatio	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	365-200-60	Interfund Capital Contribution	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
				R4	Charges for Services					
0.00	0.00	0.00	0.00	348-950-00	Chrges for Services-Internal	0.00	0.00	0.00	0.00	0.00
(7.00)	0.00	0.00	0.00	349-280-00	Interfund Rentals Comp Equip	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	349-280-01	Interfund Rentals Communicatio	0.00	0.00	0.00	0.00	0.00
225,753.24	302,606.04	302,607.00	302,606.04	349-280-02	Interfund Rentals - O&M	0.00	302,607.00	302,607.00	302,606.00	0.00
4,126.02	5,403.12	5,000.00	5,000.00	349-280-03	Permit Software System Fee	0.00	18,700.00	18,700.00	18,700.00	0.00
0.00	0.00	0.00	0.00	349-280-04	Interfund Capital Contribution	0.00	0.00	0.00	0.00	0.00
229,872.26	308,009.16	307,607.00	307,606.04		Charges for Services Totals:	0.00	321,307.00	321,307.00	321,306.00	0.00
				R6	Miscellaneous Receipts					
0.00	0.00	0.00	0.00	365-200-50	Interfund Rentals Ops & Main	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
229,872.26	308,009.16	307,607.00	307,606.04		REVENUES TOTALS:	0.00	321,307.00	321,307.00	321,306.00	0.00
				CAP	Capital Expenditure					
0.00	0.00	0.00	0.00	594-181-64	Copiers	0.00	0.00	0.00	0.00	0.00
90,177.75	60,795.47	45,000.00	45,000.00	594-182-64	Computers	0.00	144,000.00	144,000.00	144,000.00	0.00
13,898.97	12,263.48	10,000.00	7,000.00	594-183-64	Communications Equipment	0.00	4,000.00	4,000.00	4,000.00	0.00
31.50	0.00	0.00	0.00	594-184-64	GIS Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-187-64	Computers -Council Agenda	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-188-64	Software llicenses -Council Ag	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-189-64	Capital Exp- Software Permit	0.00	0.00	0.00	0.00	0.00
104,108.22	73,058.95	55,000.00	52,000.00		Capital Expenditure Totals:	0.00	148,000.00	148,000.00	148,000.00	0.00
				EPR	Payroll Expense					
87,678.72	134,108.62	138,729.00	141,978.00	518-880-11	Salaries & Wages	0.00	149,106.00	148,528.00	148,528.00	0.00
4,596.15	3,211.90	1,000.00	3,000.00	518-880-12	Overtime	0.00	0.00	3,000.00	3,000.00	0.00
7,021.45	10,373.04	10,613.00	10,946.00	518-880-21	Social Security	0.00	11,262.00	11,218.00	11,218.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
7,659.54	12,647.18	14,019.00	14,616.00	518-880-22	Retirement	0.00	16,458.00	16,394.00	16,394.00	0.00
20,171.53	31,046.90	31,899.00	32,828.00	518-880-23	Medical Insurance	0.00	34,527.00	34,527.00	34,527.00	0.00
283.65	396.93	1,058.00	445.00	518-880-24	Industrial Insurance	0.00	910.00	910.00	910.00	0.00
0.00	0.00	0.00	0.00	518-880-27	Life/AD&D/LTD Benefits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-880-28	Misc Personal Benefits	0.00	0.00	0.00	0.00	0.00
663.77	1,038.24	1,038.00	1,038.00	518-880-29	Pension Benefits	0.00	1,038.00	1,038.00	1,038.00	0.00
128,074.81	192,822.81	198,356.00	204,851.00		Payroll Expense Totals:	0.00	213,301.00	215,615.00	215,615.00	0.00
				EXP	Expenditure					
26,473.70	13,960.19	16,962.00	16,962.00	518-100-91	Gen Fund O/H Charges	0.00	23,949.00	23,949.00	23,949.00	0.00
2,098.68	0.00	0.00	0.00	518-140-91	Interfund Services-Personnel	0.00	0.00	0.00	0.00	0.00
1,644.33	1,439.10	2,000.00	200.00	518-880-31	Office & Operating Supplies	0.00	2,000.00	2,000.00	2,000.00	0.00
0.00	0.00	0.00	0.00	518-880-34	Inventory	0.00	0.00	0.00	0.00	0.00
149.28	121.33	500.00	0.00	518-880-35	Small Tools & Minor Equip	0.00	500.00	500.00	500.00	0.00
0.00	0.00	0.00	0.00	518-880-41	Professional Services	0.00	0.00	0.00	0.00	0.00
12,516.10	17,689.47	22,000.00	22,000.00	518-880-42	Communication	0.00	22,770.00	22,770.00	22,770.00	0.00
1,425.00	0.00	4,000.00	1,500.00	518-880-43	Travel	0.00	4,000.00	4,000.00	4,000.00	0.00
0.00	0.00	0.00	0.00	518-880-45	Operating Rentals & Leases	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-880-46	Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	518-880-47	Utility Services	0.00	0.00	0.00	0.00	0.00
1,008.46	1,376.95	2,000.00	10.00	518-880-48	Repairs & Maintenance	0.00	7,000.00	7,000.00	7,000.00	0.00
872.00	58.60	1,500.00	0.00	518-880-49	Miscellaneous	0.00	1,500.00	1,500.00	1,500.00	0.00
319.79	0.00	0.00	0.00	518-881-48	Repairs & Maint- Council Agend	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	589-000-00	Other Non Expenditures	0.00	0.00	0.00	0.00	0.00
12,520.29	22,864.69	18,000.00	18,000.00	594-185-64	Software Licenses	0.00	15,000.00	15,000.00	15,000.00	0.00
0.00	0.00	0.00	0.00	594-186-64	Computers - Admin, Public	0.00	0.00	0.00	0.00	0.00
59,027.63	57,510.33	66,962.00	58,672.00		Expenditure Totals:	0.00	76,719.00	76,719.00	76,719.00	0.00
291,210.66	323,392.09	320,318.00	315,523.00		EXPENDITURES TOTALS:	0.00	438,020.00	440,334.00	440,334.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
229,872.26	308,009.16	307,607.00	307,606.04		DEPT REVENUES	0.00	321,307.00	321,307.00	321,306.00	0.00
291,210.66	323,392.09	320,318.00	315,523.00		DEPT EXPENSES	0.00	438,020.00	440,334.00	440,334.00	0.00
(61,338.40)	(15,382.93)	(12,711.00)	(7,916.96)		Information Services Totals:	0.00	(116,713.00)	(119,027.00)	(119,028.00)	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
898,822.97	765,790.72	755,568.10	807,579.04		FUND REVENUES	0.00	771,303.00	771,303.00	807,346.00	0.00
1,129,238.23	777,387.82	788,471.00	710,407.96		FUND EXPENSES	0.00	891,374.00	893,977.00	930,366.00	0.00
(230,415.26)	(11,597.10)	(32,902.90)	97,171.08		Equipment Rental Totals:	0.00	(120,071.00)	(122,674.00)	(123,020.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	39.49	555 R6 361-110-00	Engineering Services Miscellaneous Receipts Investment interest	0.00	50.00	50.00	50.00	0.00
0.00	0.00	0.00	39.49		Miscellaneous Receipts Totals:	0.00	50.00	50.00	50.00	0.00
0.00	0.00	0.00	39.49		REVENUES TOTALS:	0.00	50.00	50.00	50.00	0.00
0.00	0.00	0.00	0.00	TRF 597-000-00	Operating Transfer Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				402	Engineering					
				R4	Charges for Services					
79,882.08	140,559.80	70,000.00	125,000.00	343-800-00	External Engineering Services	0.00	30,000.00	50,000.00	50,000.00	0.00
453,288.42	585,271.97	900,000.00	898,700.00	348-950-00	Engineer Serv - Internal	0.00	700,600.00	1,000,000.00	1,000,000.00	0.00
533,170.50	725,831.77	970,000.00	1,023,700.00		Charges for Services Totals:	0.00	730,600.00	1,050,000.00	1,050,000.00	0.00
				R6	Miscellaneous Receipts					
2,065.84	16.68	0.00	0.00	369-900-00	Miscellaneous	0.00	0.00	0.00	0.00	0.00
2,065.84	16.68	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
535,236.34	725,848.45	970,000.00	1,023,700.00		REVENUES TOTALS:	0.00	730,600.00	1,050,000.00	1,050,000.00	0.00
				CAP	Capital Expenditure					
0.00	0.00	1,000.00	1,500.00	594-320-64	Furniture, Machinery & Equip	0.00	27,000.00	27,000.00	27,000.00	0.00
0.00	0.00	1,000.00	1,500.00		Capital Expenditure Totals:	0.00	27,000.00	27,000.00	27,000.00	0.00
				EPR	Payroll Expense					
313,744.74	424,254.79	450,190.00	497,106.00	532-200-11	Salaries & Wages	0.00	589,417.00	589,417.00	589,417.00	0.00
229.42	2,335.17	5,000.00	5,000.00	532-200-12	Overtime	0.00	0.00	0.00	0.00	0.00
23,480.37	31,127.24	34,440.00	38,515.00	532-200-21	Social Security	0.00	45,021.00	45,021.00	45,021.00	0.00
25,909.58	39,283.28	45,413.00	51,500.00	532-200-22	Retirement	0.00	65,795.00	65,795.00	65,795.00	0.00
80,994.97	101,202.66	112,485.00	117,000.00	532-200-23	Medical Insurance	0.00	142,121.00	136,234.00	136,234.00	0.00
4,269.78	5,398.37	9,676.00	6,880.00	532-200-24	Industrial Insurance	0.00	23,344.00	23,344.00	23,344.00	0.00
3,520.00	0.00	0.00	0.00	532-200-25	Unemployment	0.00	0.00	0.00	0.00	0.00
955.44	1,215.24	1,385.00	447.00	532-200-27	Life/LTD/AD&D	0.00	611.00	611.00	611.00	0.00
300.00	463.50	471.00	590.00	532-200-28	Misc Employee Benefits	0.00	1,090.00	1,090.00	1,090.00	0.00
1,422.02	2,009.03	2,007.00	2,255.00	532-200-29	Pension Benefits	0.00	2,224.00	2,224.00	2,224.00	0.00
454,826.32	607,289.28	661,067.00	719,293.00		Payroll Expense Totals:	0.00	869,623.00	863,736.00	863,736.00	0.00
				EXP	Expenditure					
0.00	71,011.00	54,493.00	54,492.96	532-100-91	General Fund O/H	0.00	65,615.00	65,615.00	65,615.00	0.00
5,808.96	0.00	0.00	0.00	532-110-91	Interfudn Services- Personnel	0.00	0.00	0.00	0.00	0.00
11,655.87	12,538.49	14,000.00	24,000.00	532-200-31	Office & Operating Supplies	0.00	4,000.00	4,000.00	4,000.00	0.00
0.00	91.05	1,000.00	1,000.00	532-200-35	Small Tools	0.00	1,500.00	1,500.00	1,500.00	0.00
350.00	0.00	155,000.00	0.00	532-200-41	Professional Services	0.00	30,000.00	30,000.00	30,000.00	0.00
5,836.41	7,330.00	10,000.00	9,000.00	532-200-42	Communications	0.00	12,000.00	12,000.00	12,000.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
877.06	997.75	3,000.00	750.00	532-200-43	Travel	0.00	8,000.00	8,000.00	8,000.00	0.00
61.63	0.00	600.00	0.00	532-200-44	Advertising	0.00	600.00	600.00	600.00	0.00
0.00	0.00	0.00	235.00	532-200-45	Operating Rentals & Leases	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	532-200-46	Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	532-200-48	Repairs & Maint	0.00	11,000.00	11,000.00	11,000.00	0.00
996.19	2,533.62	5,855.00	5,000.00	532-200-49	Miscellaneous	0.00	5,000.00	5,000.00	5,000.00	0.00
10,710.00	5,730.00	5,730.00	5,730.00	532-200-95	Equipment Rental	0.00	5,730.00	5,730.00	5,730.00	0.00
11,000.04	5,678.04	5,678.00	5,678.04	532-201-95	Equipment Rental - IT Systems	0.00	5,678.00	5,678.00	5,678.00	0.00
0.00	0.00	0.00	0.00	589-000-00	Other Non Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-320-91	Engineering Services	0.00	0.00	0.00	0.00	0.00
47,296.16	105,909.95	256,356.00	105,886.00		Expenditure Totals:	0.00	149,123.00	149,123.00	149,123.00	0.00
502,122.48	713,199.23	918,423.00	826,679.00		EXPENDITURES TOTALS:	0.00	1,045,746.00	1,039,859.00	1,039,859.00	0.00
535,236.34	725,848.45	970,000.00	1,023,700.00		DEPT REVENUES	0.00	730,600.00	1,050,000.00	1,050,000.00	0.00
502,122.48	713,199.23	918,423.00	826,679.00		DEPT EXPENSES	0.00	1,045,746.00	1,039,859.00	1,039,859.00	0.00
33,113.86	12,649.22	51,577.00	197,021.00		Engineering Totals:	0.00	(315,146.00)	10,141.00	10,141.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
535,236.34	725,848.45	970,000.00	1,023,739.49		FUND REVENUES	0.00	730,650.00	1,050,050.00	1,050,050.00	0.00
502,122.48	713,199.23	918,423.00	826,679.00		FUND EXPENSES	0.00	1,045,746.00	1,039,859.00	1,039,859.00	0.00
33,113.86	12,649.22	51,577.00	197,060.49		Engineering Services Totals:	0.00	(315,096.00)	10,191.00	10,191.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				595	Unemployment Self-Insurance					
				R6	Miscellaneous Receipts					
0.00	0.00	0.00	25.00	361-110-00	Investment Interest	0.00	50.00	50.00	50.00	0.00
15,000.00	17,528.00	0.00	0.00	366-500-00	Gen Fund contribution	0.00	0.00	0.00	0.00	0.00
0.00	4,696.00	0.00	0.00	366-500-12	Library Fund contributions	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	366-500-14	PW Engineering Contributions	0.00	0.00	0.00	0.00	0.00
0.00	4,676.85	0.00	0.00	366-500-19	Comm Serv Fund contribution	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	366-500-41	Water/Swr Fund contribution	0.00	0.00	0.00	0.00	0.00
15,000.00	26,900.85	0.00	25.00		Miscellaneous Receipts Totals:	0.00	50.00	50.00	50.00	0.00
15,000.00	26,900.85	0.00	25.00		REVENUES TOTALS:	0.00	50.00	50.00	50.00	0.00
				EXP	Expenditure					
0.00	16,900.85	0.00	500.00	518-000-25	Unemployment	0.00	0.00	0.00	0.00	0.00
0.00	16,900.85	0.00	500.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	16,900.85	0.00	500.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
15,000.00	26,900.85	0.00	25.00		FUND REVENUES	0.00	50.00	50.00	50.00	0.00
0.00	16,900.85	0.00	500.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
15,000.00	10,000.00	0.00	(475.00)		Unemployment Self-Insurance Tota	0.00	50.00	50.00	50.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	75.00	601 R6 361-110-00	Refundable Deposits Miscellaneous Receipts Investment Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	75.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	20,000.00	0.00	4,900.00	R7 386-000-00	Non-Revenue Receipts Refundable Deposits	0.00	0.00	0.00	0.00	0.00
0.00	66,463.51	0.00	0.00	388-800-00	Prior Year Correction	0.00	0.00	0.00	0.00	0.00
6,816.00	0.00	0.00	0.00	389-000-00	Refundable Deposits	0.00	0.00	0.00	0.00	0.00
6,816.00	86,463.51	0.00	4,900.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
6,816.00	86,463.51	0.00	4,975.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	5,550.00	EXP 586-000-00	Expenditure Refundable Deposits	0.00	0.00	0.00	0.00	0.00
2,814.00	0.00	0.00	4,900.00	589-000-00	Refundable Deposits	0.00	0.00	0.00	0.00	0.00
2,814.00	0.00	0.00	10,450.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
2,814.00	0.00	0.00	10,450.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
6,816.00	86,463.51	0.00	4,975.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
2,814.00	0.00	0.00	10,450.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
4,002.00	86,463.51	0.00	(5,475.00)		Refundable Deposits Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				610	Firemen's Pension					
				R1	Taxes					
33,935.48	34,713.02	35,020.00	35,020.00	311-100-00	Property Tax	0.00	35,020.00	39,020.00	39,245.00	0.00
33,935.48	34,713.02	35,020.00	35,020.00		Taxes Totals:	0.00	35,020.00	39,020.00	39,245.00	0.00
				R3	Intergovernmental					
0.00	0.00	0.00	0.00	336-060-91	Fire Insurance Premium Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Intergovernmental Totals:	0.00	0.00	0.00	0.00	0.00
				R6	Miscellaneous Receipts					
420.83	222.85	1,268.79	180.00	361-110-00	Investment Interest	0.00	225.00	225.00	0.00	0.00
420.83	222.85	1,268.79	180.00		Miscellaneous Receipts Totals:	0.00	225.00	225.00	0.00	0.00
34,356.31	34,935.87	36,288.79	35,200.00		REVENUES TOTALS:	0.00	35,245.00	39,245.00	39,245.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				700	Firemen's Pension & Relief					
				EPR	Payroll Expense					
21,943.55	19,474.41	19,380.00	16,430.00	517-210-11	Salaries & Wages	0.00	41,500.00	16,500.00	16,500.00	0.00
0.00	0.00	0.00	0.00	517-210-28	Project Management	0.00	0.00	0.00	0.00	0.00
21,943.55	19,474.41	19,380.00	16,430.00		Payroll Expense Totals:	0.00	41,500.00	16,500.00	16,500.00	0.00
				EXP	Expenditure					
737.16	0.00	0.00	0.00	514-220-41	Professional Services	0.00	0.00	0.00	0.00	0.00
2,663.63	3,741.00	2,964.00	2,964.00	514-220-91	General Fund O/H Charges	0.00	2,932.00	2,932.00	2,932.00	0.00
3,357.84	0.00	0.00	0.00	514-230-91	Interfund Serv-Personnel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	517-210-23	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	517-211-23	Medical - Reimbursements	0.00	0.00	0.00	0.00	0.00
42,977.61	26,246.42	44,398.00	18,000.00	517-280-29	Annuity Benefit Payments	0.00	29,000.00	18,000.00	18,000.00	0.00
49,736.24	29,987.42	47,362.00	20,964.00		Expenditure Totals:	0.00	31,932.00	20,932.00	20,932.00	0.00
71,679.79	49,461.83	66,742.00	37,394.00		EXPENDITURES TOTALS:	0.00	73,432.00	37,432.00	37,432.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
71,679.79	49,461.83	66,742.00	37,394.00		DEPT EXPENSES	0.00	73,432.00	37,432.00	37,432.00	0.00
(71,679.79)	(49,461.83)	(66,742.00)	(37,394.00)		Firemen's Pension & Relief Totals:	0.00	(73,432.00)	(37,432.00)	(37,432.00)	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	710 EXP 517-210-11	Expenditure Salaries & Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Totals:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015				2016	2016	2016	2016
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
34,356.31	34,935.87	36,288.79	35,200.00		FUND REVENUES	0.00	35,245.00	39,245.00	39,245.00	0.00
71,679.79	49,461.83	66,742.00	37,394.00		FUND EXPENSES	0.00	73,432.00	37,432.00	37,432.00	0.00
(37,323.48)	(14,525.96)	(30,453.21)	(2,194.00)		Firemen's Pension Totals:	0.00	(38,187.00)	1,813.00	1,813.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
0.00	0.00	0.00	0.00	613 R6 361-110-00	Court-Agency Miscellaneous Receipts Investment Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R7 386-000-08	Non-Revenue Receipts Miscellaneous Sales Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	TRF 597-000-00	Operating Transfer Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				043	Pass Through Funds					
				R7	Non-Revenue Receipts					
771.50	945.00	0.00	1,011.00	386-000-00	State Building Code Fee	0.00	0.00	0.00	0.00	0.00
1,929.48	9,079.58	0.00	5,781.00	386-000-03	Leaseholders Tax	0.00	0.00	0.00	0.00	0.00
12,052.76	14,895.46	0.00	12,864.00	386-000-04	State Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
6,985.74	10,375.67	0.00	7,503.00	386-000-05	Crime Victim Program (1.2%)	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	386-000-06	Pass Thru Grant - PT Marine Sc	0.00	0.00	0.00	0.00	0.00
2,447.06	1,818.39	0.00	2,151.00	386-000-07	Biosolids Sales Tax	0.00	0.00	0.00	0.00	0.00
80.91	87.25	0.00	15,419.00	386-000-08	Miscellaneous Sales Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	973.00	386-000-13	Collection Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	7,141.00	386-000-14	Pool Fees - Sales Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	386-100-00	Ambulance Collected FD1	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	386-300-00	Ambulance Collected FD3	0.00	0.00	0.00	0.00	0.00
1,741.16	2,248.62	0.00	2,531.00	386-400-00	County Library Fines	0.00	0.00	0.00	0.00	0.00
1,070.58	2,304.95	0.00	1,529.00	386-500-01	Friends of PT Library pass-thr	0.00	0.00	0.00	0.00	0.00
98.00	0.00	0.00	0.00	386-500-02	Library Foundation pass-thru	0.00	0.00	0.00	0.00	0.00
11.00	31.00	0.00	151.00	386-500-11	Library Fines-PT School Dist	0.00	0.00	0.00	0.00	0.00
3,416.23	5,026.18	0.00	3,566.00	386-830-07	Auto Theft Prevention	0.00	0.00	0.00	0.00	0.00
670.20	981.64	0.00	700.00	386-830-32	Trauma Brain Injury	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	386-870-02	Jus Stble Acctnt	0.00	0.00	0.00	0.00	0.00
662.69	619.01	0.00	517.00	386-890-09	State Patrol Hwy Acct	0.00	0.00	0.00	0.00	0.00
185.25	173.19	0.00	144.00	386-890-14	Highway Safety Acctnt	0.00	0.00	0.00	0.00	0.00
116.69	109.10	0.00	91.00	386-890-15	Death Toxic Lab	0.00	0.00	0.00	0.00	0.00
23,422.31	29,639.78	0.00	24,705.00	386-910-00	State Shared Court Costs	0.00	0.00	0.00	0.00	0.00
0.00	(153.11)	0.00	0.00	386-931-00	Court Current Exp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	386-950-00	Unclaimed Restitution	0.00	0.00	0.00	0.00	0.00
244.69	522.34	0.00	128.00	386-960-03	St Remittances-Crim Lab	0.00	0.00	0.00	0.00	0.00
1,763.44	2,689.62	0.00	1,888.00	386-960-04	Criminal Lab-Breath	0.00	0.00	0.00	0.00	0.00
514.56	966.05	0.00	550.00	386-990-04	School Zone Safety	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	136,760.00	389-000-01	Retainage Clearing	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	806.00	397-000-00	Residual Equity Transfers- In	0.00	0.00	0.00	0.00	0.00
58,184.25	82,359.72	0.00	226,909.00		Non-Revenue Receipts Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
58,184.25	82,359.72	0.00	226,909.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				EXP	Expenditure					
0.00	0.00	0.00	0.00	586-000-01	Agency Type Disb (FD #1)	0.00	0.00	0.00	0.00	0.00
9,808.66	2,788.86	0.00	975.00	586-000-02	Agency Type Disbursement	0.00	0.00	0.00	0.00	0.00
15,707.53	17,545.05	0.00	16,192.00	586-000-03	Intergovernmental Prof Service	0.00	0.00	0.00	0.00	0.00
42,907.60	59,055.32	0.00	51,671.00	586-000-04	Intergovernmental Prof Service	0.00	0.00	0.00	0.00	0.00
1,241.10	1,210.86	0.00	985.00	586-000-05	Intergovernmental Prof Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	586-000-06	Pass Thru Grant - PT Marine Sc	0.00	0.00	0.00	0.00	0.00
2,107.37	1,854.83	0.00	1,900.00	586-000-07	Biosolids Sales Tax	0.00	0.00	0.00	0.00	0.00
80.02	86.64	0.00	15,416.00	586-000-08	Miscellaneous Sales Tax	0.00	0.00	0.00	0.00	0.00
1,619.41	2,449.12	0.00	2,386.00	586-000-09	Pass Thru Fines JCL	0.00	0.00	0.00	0.00	0.00
1,028.63	2,415.95	0.00	1,529.00	586-000-10	Friends of PT Library pass-thr	0.00	0.00	0.00	0.00	0.00
11.00	0.00	0.00	192.00	586-000-11	Library Fine-PT School Dist	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	586-000-12	Library Foundation pass-thru	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	627.00	586-000-13	Collection Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	6,885.83	586-000-14	Pool Fees - Sales Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	15,000.00	589-000-01	Retainage Clearing	0.00	0.00	0.00	0.00	0.00
74,511.32	87,406.63	0.00	113,758.83		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
74,511.32	87,406.63	0.00	113,758.83		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
58,184.25	82,359.72	0.00	226,909.00		DEPT REVENUES	0.00	0.00	0.00	0.00	0.00
74,511.32	87,406.63	0.00	113,758.83		DEPT EXPENSES	0.00	0.00	0.00	0.00	0.00
(16,327.07)	(5,046.91)	0.00	113,150.17		Pass Through Funds Totals:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
58,184.25	82,359.72	0.00	226,909.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
74,511.32	87,406.63	0.00	113,758.83		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
(16,327.07)	(5,046.91)	0.00	113,150.17		Court-Agency Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				615	INACTIVE FUND					
				A1	Current Assets					
0.00	0.00	0.00	0.00	151-100-00	Investments	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Current Assets Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		ASSETS TOTALS:	0.00	0.00	0.00	0.00	0.00
				FB	Fund Balance					
0.00	0.00	0.00	0.00	288-000-00	Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND BALANCES TOTALS:	0.00	0.00	0.00	0.00	0.00
				R6	Miscellaneous Receipts					
0.00	0.00	0.00	0.00	389-000-00	Non Revenue Receipts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		INACTIVE FUND Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				621	Memorial					
				R6	Miscellaneous Receipts					
3.01	1.85	3.07	0.00	361-110-00	Investment Interest	0.00	0.00	0.00	0.00	0.00
0.00	9,550.00	0.00	0.00	367-000-00	Contributions & Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	367-000-01	Corra donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	367-000-02	Dream City Playgrounds Donatio	0.00	0.00	0.00	0.00	0.00
3.01	9,551.85	3.07	0.00		Miscellaneous Receipts Totals:	0.00	0.00	0.00	0.00	0.00
3.01	9,551.85	3.07	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				CAP	Capital Expenditure					
0.00	0.00	0.00	0.00	594-260-64	Capital Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	594-760-64	Capital Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
				EXP	Expenditure					
0.00	0.00	0.00	0.00	597-000-01	Operating trfr -Corra Memorial	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	9,500.00	TRF	Operating Transfer					
				597-000-00	Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	9,500.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	9,500.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
3.01	9,551.85	3.07	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	9,500.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
3.01	9,551.85	3.07	(9,500.00)		Memorial Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Revised	2016 Adopted
				623	Golf Course Fund					
				R6	Miscellaneous Receipts					
0.00	0.00	0.00	0.00	361-110-00	Investment Interest	0.00	0.00	0.00	0.00	0.00
15,027.30	10,546.39	17,000.00	14,000.00	362-500-00	Facilities Rental - Long Term	0.00	16,000.00	16,000.00	16,000.00	0.00
0.00	0.00	0.00	0.00	367-000-00	Contributions & Donations	0.00	0.00	0.00	0.00	0.00
15,027.30	10,546.39	17,000.00	14,000.00		Miscellaneous Receipts Totals:	0.00	16,000.00	16,000.00	16,000.00	0.00
				R9	Other Financing Sources					
0.00	0.00	0.00	0.00	381-100-00	Interfund Loan Receipts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Financing Sources Totals:	0.00	0.00	0.00	0.00	0.00
15,027.30	10,546.39	17,000.00	14,000.00		REVENUES TOTALS:	0.00	16,000.00	16,000.00	16,000.00	0.00
				CAP	Capital Expenditure					
0.00	0.00	0.00	0.00	594-260-64	Capital Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Expenditure Totals:	0.00	0.00	0.00	0.00	0.00
				EXP	Expenditure					
0.00	0.00	0.00	1,000.00	576-680-31	Office & Operating Supplies	0.00	0.00	0.00	0.00	0.00
5,140.59	8,264.12	12,790.00	1,500.00	576-680-48	Repairs & Maintenance	0.00	11,000.00	11,000.00	11,000.00	0.00
1,661.08	4,732.00	4,210.00	4,210.00	594-260-91	General Fund O/H Charges	0.00	3,272.00	3,272.00	3,272.00	0.00
6,801.67	12,996.12	17,000.00	6,710.00		Expenditure Totals:	0.00	14,272.00	14,272.00	14,272.00	0.00
				TRF	Operating Transfer					
0.00	0.00	0.00	0.00	597-000-00	Operating Transfer Out	0.00	0.00	0.00	0.00	0.00
18,187.58	0.00	0.00	0.00	597-000-01	Transfers-Out Golf Course CIP	0.00	0.00	0.00	0.00	0.00
18,187.58	0.00	0.00	0.00		Operating Transfer Totals:	0.00	0.00	0.00	0.00	0.00
24,989.25	12,996.12	17,000.00	6,710.00		EXPENDITURES TOTALS:	0.00	14,272.00	14,272.00	14,272.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Revised	Adopted
15,027.30	10,546.39	17,000.00	14,000.00		FUND REVENUES	0.00	16,000.00	16,000.00	16,000.00	0.00
24,989.25	12,996.12	17,000.00	6,710.00		FUND EXPENSES	0.00	14,272.00	14,272.00	14,272.00	0.00
(9,961.95)	(2,449.73)	0.00	7,290.00		Golf Course Fund Totals:	0.00	1,728.00	1,728.00	1,728.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
27,913,127.92	25,593,524.24	47,997,476.57	43,768,681.39		REPORT REVENUES	0.00	47,329,562.00	49,603,672.00	49,791,886.00	0.00
28,874,317.54	23,912,584.72	48,356,154.12	40,962,788.31		REPORT EXPENSES	0.00	62,151,750.61	51,361,083.61	51,428,195.61	0.00
(961,189.62)	1,680,939.52	(358,677.55)	2,805,893.08		REPORT TOTALS:	0.00	(14,822,188.61)	(1,757,411.61)	(1,636,309.61)	0.00

CITY OF PORT TOWNSEND, WASHINGTON

PROPERTY TAX

Property valuations are established by the Jefferson County Assessor's Office in accordance with state law. State law restricts the amount of property taxes the City can levy. Typically, the maximum the City can levy, without the vote of the people, is 101% of the highest lawful levy amount plus the impact of new construction at the previous year's levy rate plus the impact of new construction at the previous year's levy rate.

The total proposed property tax levy for the City General 2015 property tax levy for 2016 taxes is \$3,878,959, or approximately \$2.92 per \$1,000 AV. This levy includes the levy lid lift for the Port Townsend Library authorized by the voters in 2008 as well as the Fire/EMS lid lift approved by the voters in 2011. The Library lid lift provides funds to pay for operating expenses for the Carnegie Library and Pink House. The Fire/EMS lid lift provides funds for fire and emergency rescue services and the receipts from this levy are remitted to Jefferson County Fire District No. 1 (East Jefferson Fire Rescue).

In 2010, Port Townsend voters approved an emergency medical service (EMS) levy lid lift to \$0.50 per \$1,000 of AV. These taxes are remitted to East Jefferson Fire Rescue as part of an Interlocal agreement. While the EMS levy is subject to a \$0.50 per \$1,000 AV limitation, an increase in the County Assessor's estimated AV for the City allows an increase in the amount of this levy beyond the 1% level mentioned above. A 3.1% increase is proposed for the EMS levy for 2016.

The total proposed tax levy for EMS levy lid lift for 2016 is \$670,124.

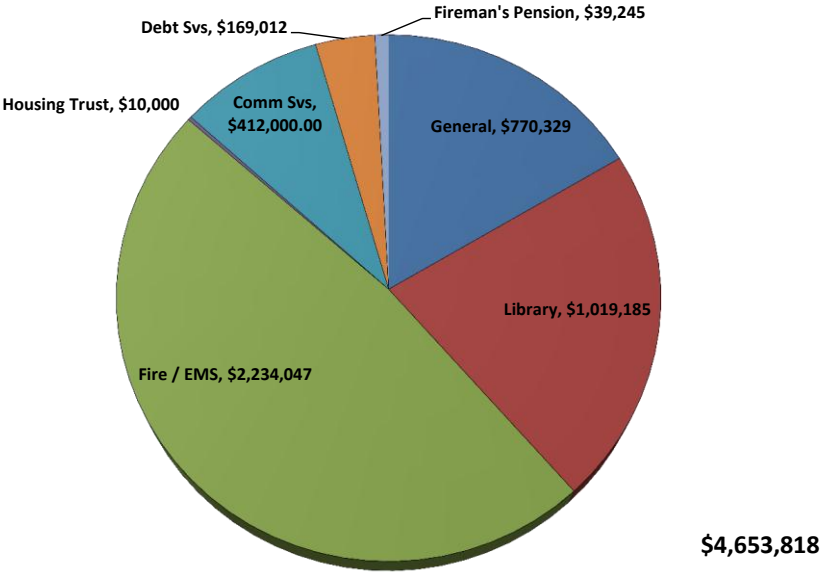
In February 2015, the voters of the City of Port Townsend approved a ballot measure to authorize the City to issue up to \$3,600,000 in bonds for the Mountain View Commons energy retrofit and other building improvements. The bond will be partially paid with an additional property tax levy for a period not to exceed 15 years. The annual debt payments are approximately \$300,000 a year. The City Council intends to use special purpose sales tax revenue to fund 50% of the payment and to levy an additional amount equivalent to the remainder of the bond payment. Based on the 2015 property assessed values, the levy amount is approximately \$0.11 per \$1,000 of assessed values. This amount is subject to change, dependent on the change in property values in an annual basis. The initial bond payment for 2015 and 2016 is for interest only in the amount of \$170,364. For the first assessment, the City agreed to only levy approximately \$0.05 per \$1,000 of assessed value.

The total proposed tax levy for Mountain View Commons for 2016 is \$67,012. The City of Port Townsend records property tax amounts when collected (cash basis accounting recognition system).

The following chart reflects the proposed property tax levies and budget allocations by fund. In some cases, the total amount is slightly higher than the proposed levy amounts listed above to allow for 2015 new construction additions that may be identified and valued by the County Assessor before the end of the year.

CITY OF PORT TOWNSEND PROPERTY TAX LEVY						
ASSESSED VALUE & LEVY RATES - BY TAX YEAR						
	2010 for 2011 taxes	2011 for 2012 taxes	2012 for 2013 taxes	2013 for 2014 taxes	2014 for 2015 taxes	2015 for 2016 taxes
Assessed Valuation (000's)	1,463,343	1,468,539	1,469,136	1,219,761	1,299,381	1,340,263
Levy Rate - General	1.39077	1.40521	1.42529	1.73897	1.66940	1.65587
Levy Rate - Library Lid Lift	0.64563	0.65371	0.66400	0.80908	0.77421	0.76044
Levy Rate - Fire Lid Lift	-	0.43117	0.43708	0.53429	0.51206	0.50238
City of PT Total General Levy	2.03640	2.49009	2.52637	3.08234	2.95567	2.91869
Levy Rate - EMS	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
Excess Levy Rate - Mountain View	-	-	-	-	-	0.05093
BUDGET ALLOCATIONS						
	2011	2012	2013	2014	2015	2016
General	581,741	675,681	682,899	740,000	750,000	770,329
Contingency	21,000	21,000	39,689	4,000	4,000	-
Community Services	400,000	400,000	399,242	408,000	412,000	412,000
General Government Debt Service	150,000	101,000	99,823	102,000	102,000	102,000
Firemen's Pension	34,000	34,000	34,000	35,000	35,000	39,245
Housing Trust Fund	-	10,000	6,235	10,000	10,000	10,000
Library Fund	944,778	960,000	967,644	989,000	1,006,000	1,019,185
EMS Levy	740,000	740,000	673,319	610,000	655,000	675,000
Fire/EMS General Levy	848,039	1,463,319	1,474,972	1,511,598	1,542,721	1,559,047
Mountain View Levy	-	-	-	-	-	67,012
Total	3,719,558	4,405,000	4,377,823	4,409,598	4,516,721	4,653,818
<p>Note: Budget Allocations are intentionally slightly different than the Property Tax Levy amounts in the Ordinance. The County Assessor provides guidance on budgeting higher than the levy to account for new construction.</p>						

Proposed Budget 2016 Property Tax Distribution



2015 City Council

Pos.	Name	Phone	Email	Exp.
1	Michelle Sandoval	981-6562	msandoval@cityofpt.us	12/31/17
2	Catharine Robinson	379-0630	crobinson@cityofpt.us	12/31/17
3	Deborah Stinson	379-0847	dstinson@cityofpt.us	12/31/15
4	Robert Gray	385-2087	rgray@cityofpt.us	12/31/15
5	Pamela Adams	774-2145	padams@cityofpt.us	12/31/17
6	David King	301-2255	dking@cityofpt.us	12/31/15
7	Kris Nelson	385-1904	knelson@cityofpt.us	12/31/15

COUNCIL COMMITTEE ASSIGNMENTS
September 22, 2015

COUNCIL STANDING COMMITTEES

Finance and Budget (4th Wed. 4pm CH #3) ----- MS, DK, **KN**
Community Development and Land Use (1st Thurs. 3pm CH #3)-----PA, **MS**, KN
General Services and Special Projects (3rd Tues. 4pm CH #3)----- MS, **CR**, BG
Information & Technology (1st Wed. 3pm, CH#3)----- PA, **DS**, DK
Succession Planning-----KN, CR, BG

CITY BODIES WITH COUNCIL REPRESENTATIVES

Alternative Electric Management Committee -----DS (PA alt.)
Lodging Tax Advisory Committee (LTAC) ----- MS
PEG Access Coordinating Committee----- BG

OUTSIDE BODIES WITH COUNCIL REPRESENTATIVES

Economic Development

North Olympic Development Council (NODC) -----DS (KN alt.)

Health

Jefferson County Board of Health ----- KN
Jefferson County Developmental Disabilities Advisory Board ----- BG
Jefferson County Substance Abuse Advisory Board----- CR
Jefferson County Mental Health and Substance Abuse Sales Tax Committee----- CR
Jefferson County Clean Water District Advisory Council----- DK

Infrastructure

Public Infrastructure Board ----- MS
East Jefferson Watershed Council -----DS (DK alt.)

Law and Justice

Jefferson County Law & Justice Council -----DK (KN alt.)
Jefferson County/Port Townsend Regional Emergency Planning Committee ----- DS

Transportation

Jefferson Transit Authority Board----- CR, BG
Peninsula Regional Transportation Planning Organization Executive Board----- CR (BG Alt)

Other

Climate Action Committee ----- DS
Fort Worden Advisory Committee -----PA
Jefferson County/City of Port Townsend LEOFF I Retirement/Disability Board ----- DS
Jefferson Higher Education Committee ----- MS
East Jefferson Fire Rescue Joint Oversight Board -----CR, DK, DS
OlyCAP Board of Directors----- BG
Joint Growth Management Steering Committee-----MS, DK, DS
JeffCom Administrative Board ----- DS
Port Townsend Main Street HUD Loan Committee-----PA

City of Port Townsend Citizen Advisory Boards, Commissions and Committees
November 5, 2015

PARKS, RECREATION & TREE ADVISORY BOARD (5-7)		
Meets 4:30pm 4th Tuesday at City Hall		
Pos.	Name & Experience	Exp.
1	Rosemary Sikes	5/1/16
2	Jim Todd	5/1/17
3	Ed Robeau, Vice Chair	5/1/17
4	Jason Cecil (<i>Certified Arborist</i>)	5/1/16
5	VACANT (<i>Professional Experience</i>)	
6	Brenda McMillan	5/1/18
7	Deborah Jahnke, Chair	5/1/18

HISTORIC PRESERVATION COMMITTEE (5-7)		
Meets 3:00pm 1st Tuesday at City Hall		
Pos.	Name	Exp.
1	Don Schussler	5/1/17
2	Cate Comerford	5/1/17
3	James Manier	5/1/17
4	Charles Paul, Chair	5/1/18
5	Richard Berg	5/1/18
6	Marsha Moratti	5/1/16
7	Brent Davis	5/1/16

LODGING TAX ADVISORY COMMITTEE (11 voting)		
Meets 3:00pm quarterly 2nd Tuesday at City Hall		
Pos.	Name & Role	Exp.
1	Michelle Sandoval (Elected Official)	5/1/18
2	Sherri Hanke (At Large Position)	5/1/17
3	Will O'Donnell (At Large Position)	5/1/16
4	Robert Birman (Recipient)	5/1/16
5	Barb Trailer (Recipient)	5/1/18
6	Janette Force (Recipient)	5/1/16
7	Denise Winter (Recipient)	5/1/16
8	Cindy Hill Finnie (Collector)	5/1/16
9	Dave Robison (Collector)	5/1/17
10	Todd Gubler (Collector)	5/1/18
11	Nathan Barnett (Collector)	5/1/18
12	Executive Director of Main Street (Nonvoting)	5/1/18
13	Teresa Verraes (Nonvoting)	5/1/17
14	William Roney (Nonvoting)	5/1/17

ARTS COMMISSION (9 max.)		
Meets 3:00pm 1st Wednesday at City Hall		
Pos.	Name	Exp.
1	Stanley Rubin, Chair	5/1/17
2	VACANT	
3	Kris Morris	5/1/17
4	Owen Rowe	5/1/18
5	Dominica Lord-wood, Treasurer	5/1/16
6	Lisa Wentworth	5/1/16
7	Abbie Greene	5/1/18
8	Dan Groussman	5/1/16
9	VACANT	

NON-MOTORIZED TRANSPORTATION ADV. BOARD (9)		
Meets 4:30pm 1st Thursday at City Hall		
Pos.	Name	Exp.
1	Sally Chapin	5/1/17
2	Mike Kaill	5/1/17
3	Jolly Wahlstrom, Vice Chair	5/1/18
4	Hendrik Taatgen	5/1/18
5	Scott Walker, Chair	5/1/18
6	Lys Burden	5/1/16
7	Pat Teal	5/1/16
8	Richard Dandridge	5/1/16
9	Mark Henthorn	5/1/17

LIBRARY ADVISORY BOARD (5-7)		
Meets 3:30pm 4th Monday at the Pink House		
Pos.	Name	Exp.
1	Ellen Frick	5/1/16
2	Sarah Fairbank	5/1/18
3	Sarah McNulty	5/1/18
4	Mysti Willmon	5/1/17
5	VACANT	
6	Ian Keith	5/1/16
7	Ann Healy-Raymond	5/1/16

PLANNING COMMISSION (7)		
Meets 6:30pm 2nd & 4th Thursday at City Hall		
Pos.	Name	Exp.
1	VACANT	12/31/16
2	Monica MickHager, Chair	12/31/17
3	Rick Jahnke	12/31/18
4	Kirit Bhansali	12/31/17
5	Nan Evans	12/31/15
6	Dwight Nicholson	12/31/16
7	Douglas Frick	12/31/16

PEG ACCESS COORDINATING COMMITTEE (8)	
Meets 3:30pm 2nd Tuesday at the Gael Stuart Building	
Name	
Robert Gray, City Council	
Joanna Sanders, City Clerk	
Melody Eisler, Library Director	
VACANT, School District Superintendent	
Mark Welch, School District Video Instructor (Chair)	
Steve Haveron, School District Representative	
VACANT, Video Professional	
Brian Moratti, Citizen Representative	
VACANT, Student Representative	
VACANT Producers Group Representative (Optional)	
VACANT Education Group Representative (Optional)	

CLIMATE ACTION COMMITTEE (15)	
Meets quarterly on 4th Wednesday	
Name	Exp.
Deborah Stinson, City Council	8/11/16
Kevin Scott, Port Townsend Mill	8/11/17
Eric Toews (alt. Larry Crockett), Industry-Port	8/11/15
Scott Walker (alt. Samantha Thomas), Non-Motorized	8/11/17
Kathleen Kler, Board of County Commissioners	8/11/15
Tammi Rubert, Jefferson Transit	8/11/15
VACANT, Education	8/11/17
VACANT, Local 20/20	8/11/15
Laura Tucker, JeffCo Public Health-Green Business	8/11/17
VACANT, Faith-based	8/11/16
Brian Goldstein (Vice Chair), Resource Conservation	8/11/16
VACANT, Student	8/11/17
Stanley Willard, Citizen at Large	8/11/16
Cindy Jayne (Chair), Citizen at Large	8/11/16
Barney Burke, Jefferson PUD #1	8/11/15

CIVIL SERVICE COMMISSION (3)		
Meets 3:00pm 1st Wednesday at City Hall		
Pos.	Name	Exp.
1	Gail Ryan	12/31/16
2	Jewel Atwell	12/31/16
3	Ronald Kosec	12/31/17

FORT WORDEN PDA (9-11)		
Meets at Fort Worden Commons B		
Pos.	Name	Exp.
1	Bill James	10/24/16
2	Jeff Jackson	10/24/16
3	Norm Tonina	10/24/16
4	Bill Brown	10/24/16
5	Gee Heckscher	10/24/17
6	Jane Kilburn	10/24/17
7	Lela Hilton	10/24/17
8	Cindy Hill Finnie	10/24/18
9	Kate Dean	10/24/18
10	Herb Cook	10/24/18
11	Harold Andersen	10/24/17