

City of Aberdeen



Operating Budget for 2015



200 East Market Street
Aberdeen, WA 98520

CITY OF ABERDEEN

Mission & Value Statement



Aberdeen's Mission:

To provide quality services that promote the health and well-being of the community we serve.

Aberdeen's Values:

- ◆ Safe and Livable Neighborhoods
- ◆ Quality Urban Services
- ◆ Responsive Government
- ◆ Quality Education
- ◆ Heritage and Culture
- ◆ Economic Vitality and Diversity
- ◆ Natural Resources

City of Aberdeen
2015 Budget
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Budget Summary

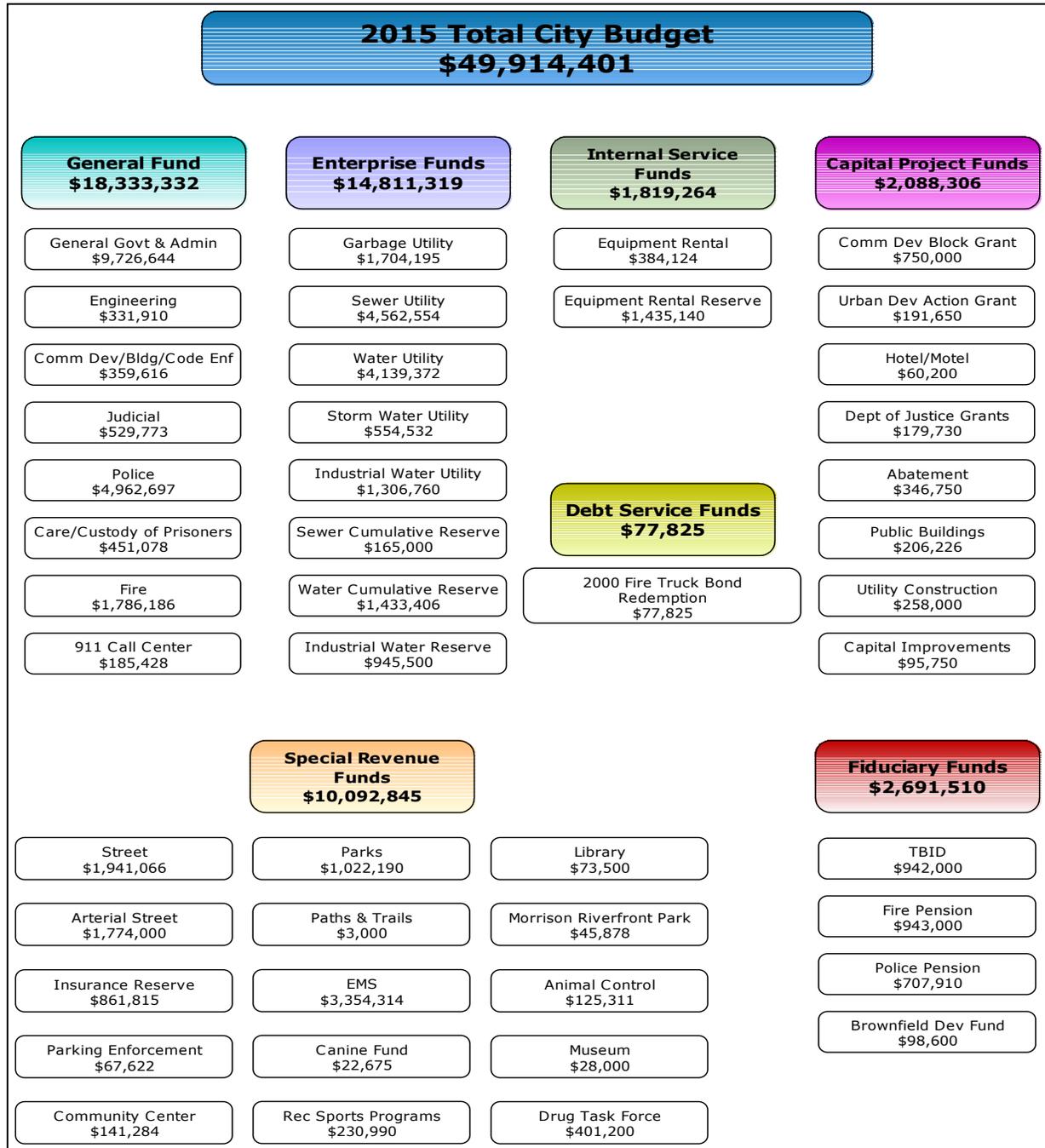


Assessed Valuation
\$933,547,542

Population
16,860



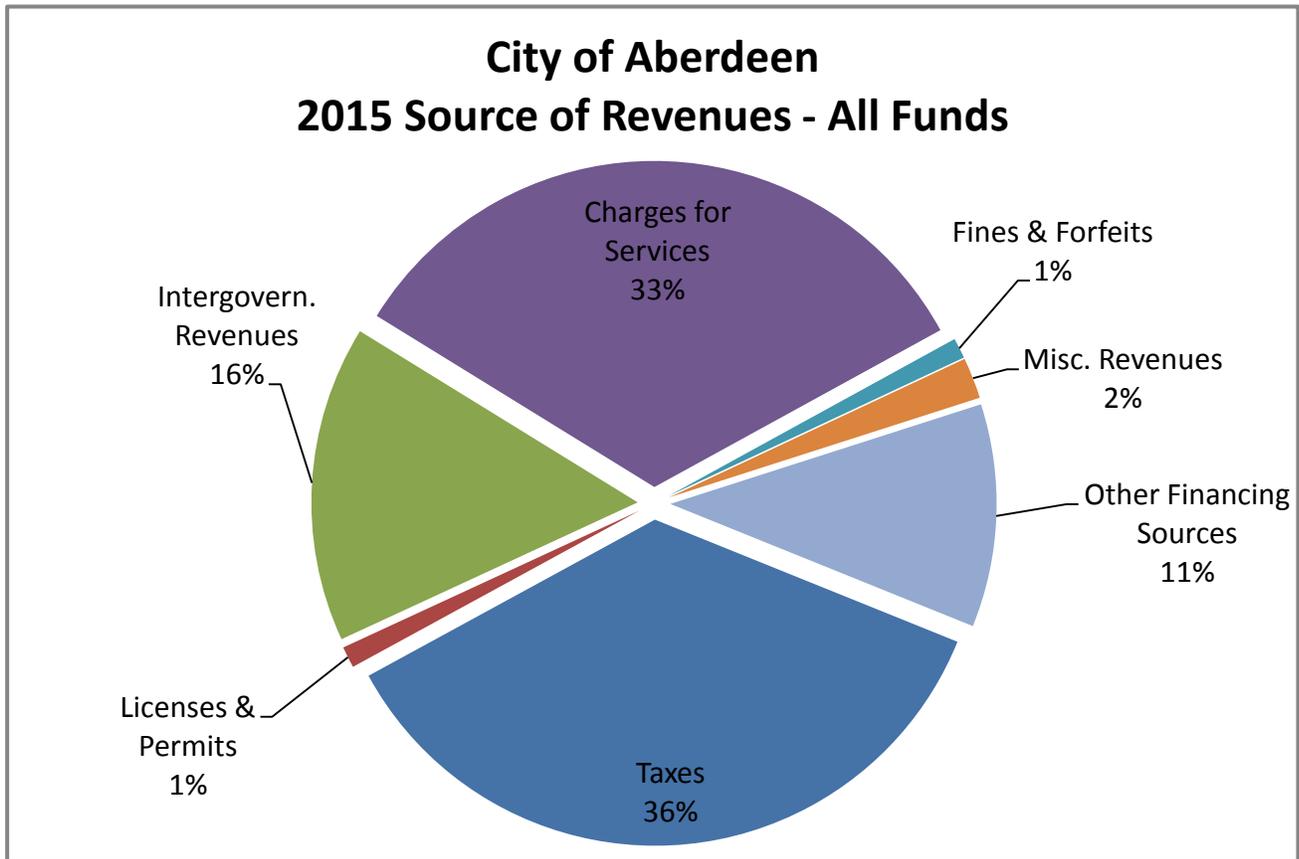
2015 Financial Organization Chart



City of Aberdeen
Comparative Budget Summary
Revenues & Expenditures - All Funds

| | 2015 Budget | 2014 Budget | Net Change Increase (Decrease) |
|--|----------------------|----------------------|-----------------------------------|
| <u>Revenues (by Type)</u> | | | |
| Taxes | \$ 12,756,035 | \$ 12,077,485 | \$ 678,550 |
| Licenses & Permits | 375,500 | 495,200 | (119,700) |
| Intergovernmental Revenues | 5,568,792 | 4,832,220 | 736,572 |
| Charges for Services | 11,787,806 | 11,697,029 | 90,777 |
| Fines & Forfeits | 358,950 | 396,000 | (37,050) |
| Misc. Revenues | 722,591 | 742,050 | (19,459) |
| Other Financing Sources | 3,923,886 | 4,656,696 | (732,810) |
| <i>Total Revenues</i> | <u>\$ 35,493,560</u> | <u>\$ 34,896,680</u> | <u>\$ 596,880</u> |
| <u>Expenditures (by Type)</u> | | | |
| Salaries & Wages | \$ 12,993,008 | \$ 13,222,800 | \$ (229,792) |
| Employee Benefits | 5,486,223 | 5,579,697 | (93,474) |
| Supplies | 1,308,500 | 1,742,060 | (433,560) |
| Other Services & Charges | 6,017,467 | 5,555,761 | 461,706 |
| Intergov Services & Interfund | 5,638,093 | 1,027,313 | 4,610,780 |
| Capital Outlays | 3,451,139 | 3,679,942 | (228,803) |
| Debt Service | 1,232,942 | 1,283,278 | (50,336) |
| Other Financing Sources | 1,229,135 | 5,818,354 | (4,589,219) |
| <i>Total Expenditures</i> | <u>\$ 37,356,507</u> | <u>\$ 37,909,205</u> | <u>\$ (552,698)</u> |
| <u>Change in Fund Balance</u> | | | |
| Beginning Balance | \$ 14,420,841 | \$ 15,205,752 | \$ (784,911) |
| Net Revenues Over / (Under) Expenditures | (1,862,947) | (3,012,525) | 1,149,578 |
| Ending Balance | <u>\$ 12,557,894</u> | <u>\$ 12,193,227</u> | <u>\$ 364,667</u> |

Where Does the Money Come From?



Taxes: Includes real estate tax, admission tax, B&O tax, gambling tax, interfund tax, leasehold excise tax, hotel/motel transient tax, property tax, sales tax, use tax, timber harvest tax, utilities tax, etc.

License & Permits: Includes amusement licenses; animal licenses; building, plumbing, and electrical permits; franchise fees; mechanical/gas permits; occupational licenses; street and permissive use permits, etc.

Intergovernmental Revenues: Includes direct, indirect, and state grant revenues; state entitlements and impact payments; interlocal payments, etc.

Charges for Services: Includes ambulance and emergency aid fees, animal control and shelter fees, board and room of prisoners, booking fees, building abatement fees, EMS fees, engineering fees, field maintenance fees, financial services fees, fire protection fees, impact fees, interfund fees, law enforcement service fees, copy fees, nuisance fees, plan check fees, planning and development fees, vehicle and equipment repair fees, utility fees, zoning and subdivision fees, water sales, etc.

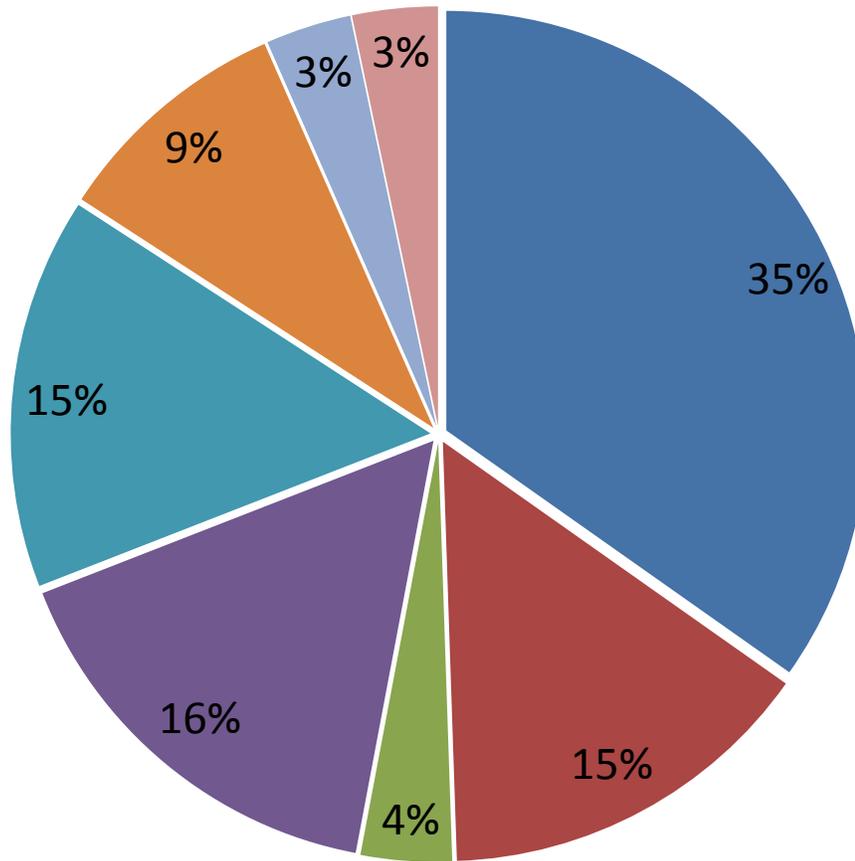
Fines & Forfeitures: Includes pretrial costs, criminal costs, deferred prosecution costs, investigative fund assessments, municipal court fines, other criminal traffic fines, other nonparking fines, driving while intoxicated fines, other nontraffic misdemeanors, parking penalties, release of seized properties, etc.

Misc. Revenues: Includes investment interest, gains/losses on investments, rent and lease payments, donations, special assessments, unclaimed property, insurance recoveries, judgements and resitutions, scrap sales, etc.

Other Financing Sources: Includes proceeds of debt, proceeds from sales of capital assets, compensation for loss/impairment of capital assets, transfers-in, etc.

Where Does the Money Go?

City of Aberdeen 2015 Expenses - All Funds



- Salaries & Wages - \$12,993,008
- Employee Benefits - \$5,486,223
- Supplies - \$1,308,500
- Other Services & Charges - \$6,017,467
- Intergov Services & Interfund - \$5,638,093
- Capital Outlays - \$3,451,139
- Debt Service - \$1,232,942
- Other Financing Sources - \$1,229,135

City of Aberdeen
Comparative Budgeted Revenues - All Funds

| Fund / Dept. # | Fund Description | 2014 Revenue Budget (Incl. Reserves) | 2015 Revenue Budget (Incl. Reserves) | Net Change 2015 to 2014 Incr. (Decr.) | % Increase (Decrease) |
|------------------------------|---|--|--|---|-----------------------------|
| General Fund | | | | | |
| | Taxes | \$ 11,465,985 | \$ 11,898,535 | \$ 432,550 | 3.8% |
| | License & Permits | 494,200 | 374,500 | (119,700) | -24.2% |
| | Intergovernmental | 526,850 | 560,387 | 33,537 | 6.4% |
| | Charges for Services | 116,500 | 96,700 | (19,800) | -17.0% |
| | Fines & Forfeitures | 400,000 | 359,050 | (40,950) | -10.2% |
| | Misc. Revenues | 48,000 | 29,700 | (18,300) | -38.1% |
| | Transfers | 98,763 | 170,460 | 71,697 | 72.6% |
| | Total General Fund Before Fund Balance | \$ 13,150,298 | \$ 13,489,332 | \$ 339,034 | 2.6% |
| | Fund Balance (Reserves) | 4,700,000 | 4,844,000 | 144,000 | 3.1% |
| | Total General Fund | \$ 17,850,298 | \$ 18,333,332 | \$ 483,034 | 2.7% |
| Special Revenue Funds | | | | | |
| 101 | Library | \$ 83,500 | \$ 73,500 | \$ (10,000) | -12.0% |
| 102 | Parks | 1,037,700 | 1,022,190 | (15,510) | -1.5% |
| 103 | Street | 1,969,800 | 1,941,066 | (28,734) | -1.5% |
| 105 | Arterial Street | 1,693,000 | 1,774,000 | 81,000 | 4.8% |
| 106 | Paths & Trails | 7,439 | 3,000 | (4,439) | -59.7% |
| 107 | Morrison Riverfront Park | 45,378 | 45,878 | 500 | 1.1% |
| 112 | Insurance Reserve | 759,500 | 861,815 | 102,315 | 13.5% |
| 120 | Emergency Services Ambulance | 3,360,449 | 3,354,314 | (6,135) | -0.2% |
| 121 | Animal control | 139,244 | 125,311 | (13,933) | -10.0% |
| 122 | Parking Enforcement | 69,220 | 67,622 | (1,598) | -2.3% |
| 123 | Canine Unit | 21,655 | 22,675 | 1,020 | 100.0% |
| 125 | Museum | 30,685 | 28,000 | (2,685) | -8.8% |
| 128 | Community Center | 157,581 | 141,284 | (16,297) | -10.3% |
| 132 | Recreational Sports Programs | 276,358 | 230,990 | (45,368) | -16.4% |
| 145 | Drug Task Force | 428,800 | 401,200 | (27,600) | -6.4% |
| | Total Special Revenue Funds | \$ 10,080,309 | \$ 10,092,845 | \$ 12,536 | 0.1% |
| Debt Service Funds | | | | | |
| 206 | 2000 Fire Truck Bond Redemption | 81,900 | 77,825 | (4,075) | -5.0% |
| | Total Debt Service Funds | \$ 81,900 | \$ 77,825 | \$ (4,075) | -5.0% |

City of Aberdeen
Comparative Budgeted Revenues - All Funds

| Fund / Dept. # | Fund Description | 2014 Revenue Budget (Incl. Reserves) | 2015 Revenue Budget (Incl. Reserves) | Net Change 2015 to 2014 Incr. (Decr.) | % Increase (Decrease) |
|-------------------------------------|--|--|--|---|-----------------------------|
| Capital Project Funds | | | | | |
| 301 | Community Devel. Block Grant | \$ - | \$ 750,000 | \$ 750,000 | 100.0% |
| 302 | Urban Devel. Action Grant | 189,575 | 191,650 | 2,075 | 1.1% |
| 303 | Hotel/Motel | 60,100 | 60,200 | 100 | 0.2% |
| 305 | Dept. of Justice Grants | 176,100 | 179,730 | 3,630 | 2.1% |
| 318 | Abatement | 285,500 | 346,750 | 61,250 | 21.5% |
| 320 | Public Buildings | 259,484 | 206,226 | (53,258) | -20.5% |
| 350 | Utility Construction | 258,000 | 258,000 | - | 0.0% |
| 399 | Capital Improvements | 85,000 | 95,750 | 10,750 | 12.6% |
| Total Capital Project Funds | | \$ 1,313,759 | \$ 2,088,306 | \$ 774,547 | 59.0% |
| Enterprise Funds | | | | | |
| 401 | Garbage Utility | \$ 1,696,745 | \$ 1,704,195 | \$ 7,450 | 0.4% |
| 403 | Sewer Utility | 4,491,610 | 4,562,554 | 70,944 | 1.6% |
| 404 | Water Utility | 4,775,070 | 4,139,372 | (635,698) | -13.3% |
| 405 | Storm Water Utility | 500,100 | 554,532 | 54,432 | 10.9% |
| 407 | Industrial Water System | 1,290,630 | 1,306,760 | 16,130 | 1.2% |
| 413 | Sewer Cumulative Reserve | 266,880 | 165,000 | (101,880) | -38.2% |
| 414 | Water Cumulative Reserve | 2,142,662 | 1,433,406 | (709,256) | -33.1% |
| 417 | Industrial Water Reserve | 940,419 | 945,500 | 5,081 | 0.5% |
| Total Enterprise Funds | | \$ 16,104,116 | \$ 14,811,319 | \$ (1,292,797) | -8.0% |
| Internal Service Funds | | | | | |
| 501 | Equipment Rental | \$ 544,850 | \$ 384,124 | \$ (160,726) | -29.5% |
| 502 | Equipment Rental Reserve | 2,390,000 | 1,435,140 | (954,860) | -40.0% |
| Total Internal Service Funds | | \$ 2,934,850 | \$ 1,819,264 | \$ (1,115,586) | -38.0% |
| Fiduciary Funds | | | | | |
| 605 | Transportation Benefit Imprv. District | - | 942,000 | - | 0.0% |
| 611 | Fire Pension | \$ 963,500 | \$ 943,000 | \$ (20,500) | -2.1% |
| 612 | Police Pension | 603,700 | 707,910 | 104,210 | 17.3% |
| | Brownfield Development | 170,000 | 98,600 | (71,400) | 100.0% |
| Total Fiduciary Funds | | \$ 1,737,200 | \$ 2,691,510 | \$ 12,310 | 0.7% |
| Grand Total All Funds | | \$ 50,102,432 | \$ 49,914,401 | \$ (1,130,031) | -2.3% |

City of Aberdeen
Comparative Budgeted Expenditures - All Funds

| Fund / Dept. # | General Fund | 2014 Expense Budget (Incl. Reserves) | 2015 Expense Budget (Incl. Reserves) | Net Change 2015 to 2014 Incr. (Decr.) | % Increase (Decrease) |
|----------------|---|---|---|---|-----------------------------|
| 01 | Legislative | \$ 73,700 | \$ 73,700 | \$ - | 0.0% |
| 02 | Executive | 15,650 | 15,650 | - | 0.0% |
| 03 | Judicial | 596,354 | 529,773 | (66,581) | -11.2% |
| 05 | General Government | | | | |
| | Other expenses-(audit, insurance etc.) | 210,879 | 427,415 | 216,536 | 102.7% |
| | Transfer to Insurance Reserve | 26,500 | - | (26,500) | -100.0% |
| | Transfer to Police & Fire Pension | 1,194,000 | 1,115,505 | (78,495) | -6.6% |
| | Transfer to Parks | 970,000 | 938,990 | (31,010) | -3.2% |
| | Transfer to Street | 1,073,010 | 1,018,696 | (54,314) | -5.1% |
| | Transfer to Library | 83,500 | 73,500 | (10,000) | -12.0% |
| | Transfer to Museum | 23,000 | 25,000 | 2,000 | 8.7% |
| | Transfer to Canine | 5,655 | 5,655 | - | 0.0% |
| | Transfer to Animal Control | 128,944 | 116,311 | (12,633) | -9.8% |
| | Transfer to Parking Enforcement | 53,220 | 56,622 | 3,402 | 6.4% |
| | Transfer to Recreation | 30,000 | 15,000 | (15,000) | -50.0% |
| | Transfer to DOJ Grant | - | 135,150 | 135,150 | N/A |
| | Transfer to CityHall & Bldg (Park project | 52,744 | - | (52,744) | -100.0% |
| | Total General Government | 3,851,452 | 3,927,844 | 76,392 | 2.0% |
| 06 | Finance | 379,450 | 381,180 | 1,730 | 0.5% |
| 16 | Legal | 277,301 | 272,134 | (5,167) | -1.9% |
| 18 | Human Resources | 116,021 | 111,805 | (4,216) | -3.6% |
| 19 | Facilities | 107,090 | 92,500 | (14,590) | -13.6% |
| 21 | Engineering | 334,776 | 331,910 | (2,866) | -0.9% |
| 23 | Community Development (& Building) | 465,447 | 359,616 | (105,831) | -22.7% |
| 45 | Police | 4,943,614 | 4,962,697 | 19,083 | 0.4% |
| 46 | Care/Custody of Prisoners | 467,265 | 451,078 | (16,187) | -3.5% |
| 48 | Fire | 1,779,607 | 1,786,186 | 6,579 | 0.4% |
| 49 | 911 Call Center | 205,263 | 185,428 | (19,835) | -9.7% |
| | Total General Fund Before Fund Balance | \$ 13,612,990 | \$ 13,481,501 | \$ (131,489) | -1.0% |
| | Fund Balance (Ending Reserves) | 4,237,308 | 4,851,831 | 614,523 | 14.5% |
| | Total General Fund | \$ 17,850,298 | \$ 18,333,332 | \$ 483,034 | 2.7% |
| | Special Revenue Funds | | | | |
| 101 | Library | \$ 83,500 | \$ 73,500 | \$ (10,000) | -12.0% |
| 102 | Parks | 1,037,700 | 1,022,190 | (15,510) | -1.5% |
| 103 | Street | 1,969,800 | 1,941,066 | (28,734) | -1.5% |
| 105 | Arterial Street | 1,693,000 | 1,774,000 | 81,000 | 4.8% |
| 106 | Paths & Trails | 7,439 | 3,000 | (4,439) | -59.7% |
| 107 | Morrison Riverfront Park | 45,378 | 45,878 | 500 | 1.1% |
| 112 | Insurance Reserve | 759,500 | 861,815 | 102,315 | 13.5% |
| 120 | Emergency Medical Services | 3,360,449 | 3,354,314 | (6,135) | -0.2% |
| 121 | Animal control | 139,244 | 125,311 | (13,933) | -10.0% |
| 122 | Parking Enforcement | 69,220 | 67,622 | (1,598) | -2.3% |
| 123 | Canine Fund | 21,655 | 22,675 | 1,020 | 4.7% |
| 125 | Museum | 30,685 | 28,000 | (2,685) | -8.8% |
| 128 | Community Center | 157,581 | 141,284 | (16,297) | -10.3% |
| 132 | Recreational Sports Programs | 276,358 | 230,990 | (45,368) | -16.4% |
| 145 | Drug Task Force | 428,800 | 401,200 | (27,600) | -6.4% |
| | Total Special Revenue Funds | \$ 10,080,309 | \$ 10,092,845 | \$ 12,536 | 0.1% |

City of Aberdeen
Comparative Budgeted Expenditures - All Funds

| Debt Service Funds | | | | | |
|-------------------------------------|--|----------------------|----------------------|---------------------|--------------|
| 206 | 2000 Fire Truck Bond Redemption | 81,900 | 77,825 | \$ (4,075) | -5.0% |
| Total Debt Service Funds | | \$ 81,900 | \$ 77,825 | \$ (4,075) | -5.0% |
| Capital Project Funds | | | | | |
| 301 | Community Devel. Block Grant | \$ - | \$ 750,000 | \$ 750,000 | 0.0% |
| 302 | Urban Devel. Action Grant | 189,575 | 191,650 | 2,075 | 1.1% |
| 303 | Hotel/Motel | 60,100 | 60,200 | 100 | 0.2% |
| 305 | Dept. of Justice Grants | 176,100 | 179,730 | 3,630 | 2.1% |
| 318 | Abatement | 285,500 | 346,750 | 61,250 | 21.5% |
| 320 | Public Buildings | 259,484 | 206,226 | (53,258) | -20.5% |
| 350 | Utility Construction | 258,000 | 258,000 | - | 0.0% |
| 399 | Capital Improvements | 85,000 | 95,750 | 10,750 | 12.6% |
| Total Capital Project Funds | | \$ 1,313,759 | \$ 2,088,306 | \$ 774,547 | 59.0% |
| Enterprise Funds | | | | | |
| 401 | Garbage Utility | \$ 1,696,745 | \$ 1,704,195 | \$ 7,450 | 0.4% |
| 403 | Sewer Utility | 4,491,610 | 4,562,554 | 70,944 | 1.6% |
| 404 | Water Utility | 4,775,070 | 4,139,372 | (635,698) | -13.3% |
| 405 | Storm Water Utility | 500,100 | 554,532 | 54,432 | 10.9% |
| 407 | Industrial Water System | 1,290,630 | 1,306,760 | 16,130 | 1.2% |
| 413 | Sewer Cumulative Reserve | 266,880 | 165,000 | (101,880) | -38.2% |
| 414 | Water Cumulative Reserve | 2,142,662 | 1,433,406 | (709,256) | -33.1% |
| 417 | Industrial Water Reserve | 940,419 | 945,500 | 5,081 | 0.5% |
| Total Enterprise Funds | | \$ 16,104,116 | \$ 14,811,319 | \$ 1,292,797 | 8.0% |
| Internal Service Funds | | | | | |
| 501 | Equipment Rental | \$ 544,850 | \$ 384,124 | \$ (160,726) | -29.5% |
| 502 | Equipment Rental Reserve | 2,390,000 | 1,435,140 | \$ (954,860) | 60.0% |
| Total Internal Service Funds | | \$ 2,934,850 | \$ 1,819,264 | \$ 1,115,586 | 62.0% |
| Fiduciary Funds | | | | | |
| 605 | Transportation Benefit Imprv. District | \$ - | \$ 942,000 | \$ 942,000 | 0.0% |
| 611 | Fire Pension | 963,500 | 943,000 | (20,500) | -2.1% |
| 612 | Police Pension | 603,700 | 707,910 | 104,210 | 17.3% |
| 629 | Brownfield Development Fund | 170,000 | 98,600 | (71,400) | -42.0% |
| Total Fiduciary Funds | | \$ 1,737,200 | \$ 2,691,510 | \$ 954,310 | 54.9% |
| Grand Total All Funds | | \$ 50,102,432 | \$ 49,914,401 | \$ 188,031 | 0.4% |

City of Aberdeen
Property Tax Analysis

| | PRELIMINARY BUDGET 2015 @ current AV | FINAL 2014 | FINAL 2013 |
|--|---|-----------------------|-----------------------|
| Net Assessed Valuation | | | |
| Regular Levy | \$ 933,547,542 | \$ 933,547,542 | \$ 1,013,274,621 |
| Special Levy | \$ 921,799,655 | \$ 921,799,655 | \$ 1,000,362,208 |
| | <u>Net Increase</u> | | |
| General Tax Levy | \$ 29,007 | | |
| Amount to Collect | \$ 2,780,104 | \$ 2,751,097 | \$ 2,711,559 |
| General Government Rate | \$ 2.978 | \$ 2.947 | \$ 2.6760 |
| <i>maximum levy rate</i> | <i>\$ 3.1000</i> | <i>\$ 3.1000</i> | <i>\$ 3.1000</i> |
| Special Tax Levy | | | |
| SS dike AFD Bond/Fire Refunding Amount to Collect | \$ 57,000 | \$ 61,000 | \$ 80,000 |
| Rate Per Thousand | \$ 0.06 | \$ 0.07 | \$ 0.08 |
| Total Levy (rate per thousand AV) | \$ 3.0398 | \$ 3.0131 | \$ 2.7560 |
| Total City Tax Levy | \$ 2,837,104 | \$ 2,812,097 | \$ 2,791,559 |
| Allocation of Property Taxes by Fund : | | | |
| General Tax Levy | | | |
| Fund 611 Fire Pension Fund | \$ 210,048 | \$ 210,048 | \$ 227,987 |
| Fund 001 Current Expense Fund | \$ 2,570,056 | \$ 2,541,049 | \$ 2,483,572 |
| Total General Tax Levy | <u>\$ 2,780,104</u> | <u>\$ 2,751,097</u> | <u>\$ 2,711,559</u> |
| Special Levy | | | |
| Fund 203 SS Dike /AFD Bond Redemption Fund | \$ 67,000 | \$ 61,000 | \$ 80,000 |

**City of Aberdeen
Debt Service Schedule
2015**

Bond Debt

| FISCAL AGENT | PAYEE | DUE DATE | D.S. FUND | BOND DESCRIPTION | PRINCIPAL DUE | INTEREST DUE | TOTAL PAYMENT | Maturity Date |
|------------------------|------------|-----------|-----------|---------------------------------|----------------------|---------------------|----------------------|---------------|
| Bank of NY | Bank of NY | 6/1/2015 | 404 | REVENUE - Water Refunding 2003 | 0.00 | 7,011.25 | 7,011.25 | 12/1/2015 |
| Sun Trust | Sun Trust | 6/1/2015 | 206 | UTGO - Fire Truck and Refunding | 34,559.02 | 4,527.30 | 39,086.32 | 12/1/2020 |
| Bank of NY | Bank of NY | 12/1/2015 | 205 | REVENUE - Water Refunding 2003 | 355,000.00 | 7,011.25 | 362,011.25 | 12/1/2015 |
| Sun Trust | Sun Trust | 12/1/2015 | 206 | UTGO - Fire Truck and Refunding | 34,559.02 | 4,173.07 | 38,732.09 | 12/1/2020 |
| Total Bond Debt | | | | | \$ 424,118.04 | \$ 22,722.87 | \$ 446,840.91 | |

PW Trust Fund Loans

| PAYEE | DUE DATE | FUND | DESCRIPTION | PRINCIPAL DUE | INTEREST DUE | TOTAL PAYMENT | Maturity Date |
|-----------------------------------|----------|------|--------------------------|----------------------|---------------------|----------------------|---------------|
| CTED | 7/1/2015 | 404 | Loan #PW-98-791-001 | 378,245.61 | 15,129.82 | 393,375.43 | 7/1/2018 |
| CTED | 7/1/2015 | 403 | Loan # PW-00-691-PRE-101 | 53,362.57 | 1,600.88 | 54,963.45 | 7/1/2020 |
| CTED | 7/1/2015 | 403 | Loan # PW-02-691-001 | 301,683.79 | 12,067.35 | 313,751.14 | 7/1/2022 |
| Total Trust Fund Loan Debt | | | | \$ 733,291.97 | \$ 28,798.05 | \$ 762,090.02 | |

Total Bond and Trust Fund Loans

1,157,410.01 51,520.92 1,208,930.93

SUMMARY BY FUND:

Funding Source:

| | | | | | |
|------------------------|-----|---------------------------------|------------------------|---------------------|------------------------|
| Operating Transfer-404 | 404 | REVENUE - Water Refunding 2003 | 355,000.00 | 14,022.50 | 369,022.50 |
| Property Taxes | 206 | UTGO - Fire Truck and Refunding | 69,118.04 | 8,700.37 | 77,818.41 |
| | 403 | Waste Water loans | 355,046.36 | 13,668.23 | 368,714.59 |
| | 404 | Water Filtration Plant Loan | 378,245.61 | 15,129.82 | 393,375.43 |
| TOTALS | | | \$ 1,157,410.01 | \$ 51,520.92 | \$ 1,208,930.93 |



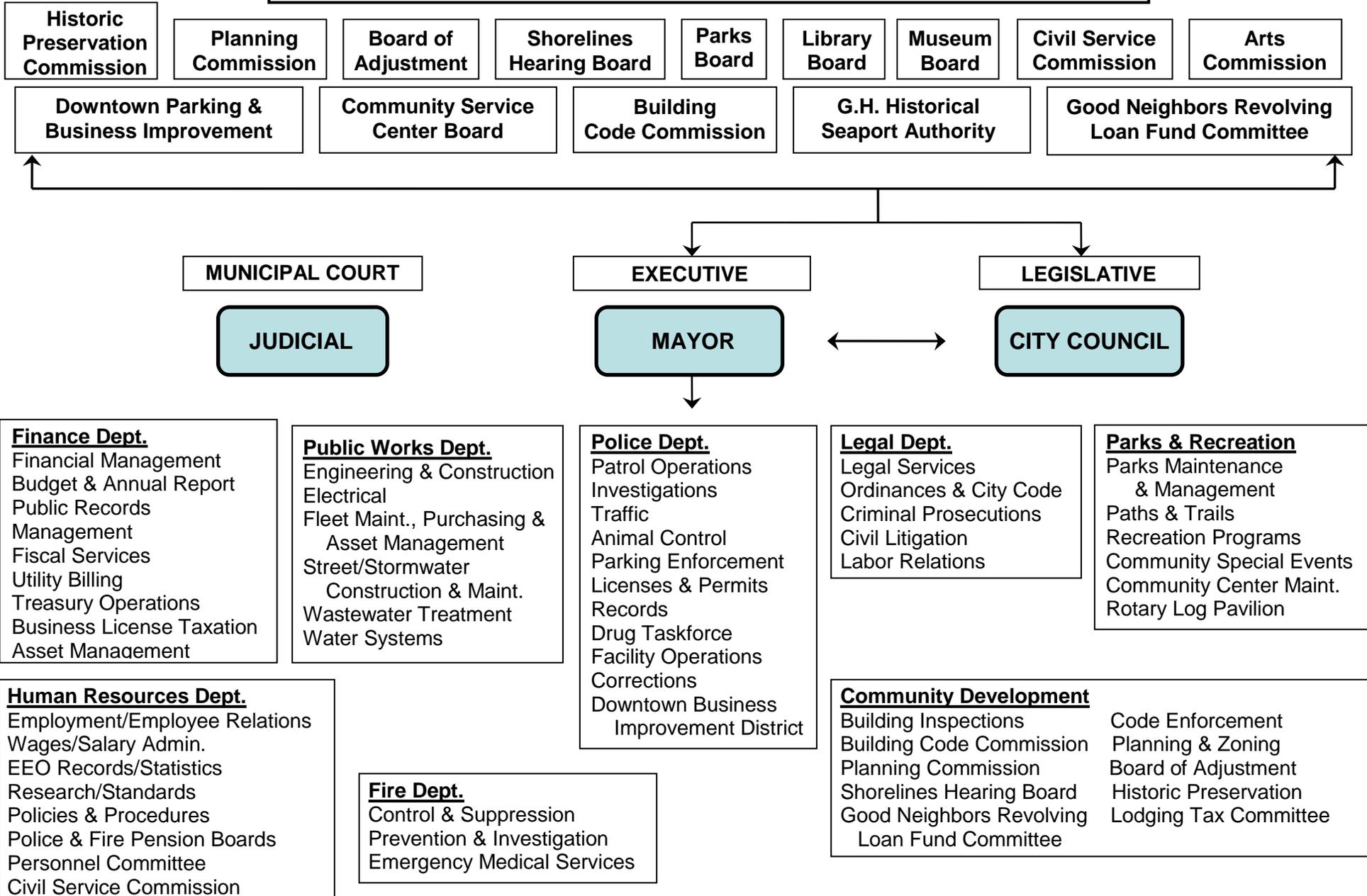
2015 Budget Calendar

| DATE | ACTION |
|---|---|
| August 27 th | Request to all Department Heads to prepare detailed estimates of revenues and expenditures for 2015 and narratives. |
| September 12 th | Budget Revenue & Expenditure Sheets due to Finance Dept. |
| September 19 th | Narratives due to Finance Department |
| September 13 th to September 22 nd | Finance compiles all requests and prepares Proposed Preliminary Budget documents for review. |
| September 22 nd | Proposed Preliminary Budget presented to Mayor and Department Heads. |
| Week of September 22 nd | Budget reviewed by Mayor and Department Heads |
| September 22 nd to October 6 th | Prepare Preliminary Budget document and Mayor 's budget message. |
| October 6 th | Provide estimates of revenue collections for current year and Proposed Preliminary Budget to Council (in summary level For- |
| October 13 th | Mayor provides Preliminary Budget and budget message to the Council. (Statutory requirement is October 31st). |
| Weeks of October 15 th , October 22 nd , October 29 th | City Council and Council committees conduct budget workshops. |



2015 City of Aberdeen

THE ORGANIZATION OF THE CITY OF ABERDEEN





City Council, Officials, Boards & Committees

| <u>POSITION</u> | | <u>TERM ENDS</u> |
|----------------------|--|------------------|
| MAYOR | Bill Simpson | 12/31/2015 |
| | <u>COUNCILMEMBERS:</u> | |
| 1 st Ward | James M. Cook Tawni Andrews | 2015 2017 |
| 2 nd Ward | Doug J. Paling Alice N. Phelps | 2015 2017 |
| 3 rd Ward | Jeff Cook Tim D. Alstrom | 2015 2017 |
| 4 th Ward | Margo M. Shortt De'Courcy (Kathi) Hoder | 2015 2017 |
| 5 th Ward | Peter J. Schave Alan Richrod | 2015 2015 |
| 6 th Ward | Jerry R. Mills Denny Lawrence | 2015 2017 |
| COUNCIL PRESIDENT: | Pete Schave | |

DEPARTMENT HEADS

| | |
|--------------------------------|--|
| Chief of Police | Robert Torgerson |
| Community Development Director | Lisa Scott |
| Corporation Council | Eric S. Nelson |
| Finance Director | Kathryn Skolrood |
| Fire Chief | Tom Hubbard |
| Human Resources Director | Debbie Lund |
| Municipal Court Judge | Susan Solan* |
| | <small>*appointment expires 12/31/2017</small> |
| Park & Recreation Director | Karl R. Harris |
| Public Works Director | Malcolm Bowie |

2014 STANDING COMMITTEES OF COUNCIL

Public Works Committee

Margo Shortt, Chair
Kathi Hoder, Vice Chair
Tim Alstrom
Alan Richrod

Public Safety Committee

Denny Lawrence, Chair
Alice Phelps, Vice Chair
Tawni Andrews
Jerry Mills

Finance Committee

Doug Paling, Chair
Jeff Cook, Vice Chair
James Cook
Pete Schave

Personnel Committee

Bill Simpson, Mayor
Pete Schave, Council Pres.
Jeff Cook, Finance Vice Chair



City Council, Officials, Boards & Committees

COUNCIL REPRESENTATIVES TO OUTSIDE AGENCIES

| | |
|--------------------------------------|--------------|
| Coastal Community Action Program | Pete Schave |
| WA State Traffic Safety Commission | Doug Paling |
| Tourism Commission | Karl Harris |
| Greater Grays Harbor, Inc. | Bill Simpson |
| GH Boundary Review Board (3 yr appt) | Pat Oleachea |
| GH Council of Government | Tim Alstrom |
| Chehalis River Basin Flood Authority | Kathi Hoder |

MAYOR'S MEMBERSHIP ON COMMITTEES, BOARDS & COMMISSIONS

Ex-Officio Member of all City Committees
 Grays Harbor Transportation Authority
 Greater Grays Harbor, Inc. – Board Member
 RC & D Board
 E 911 Board

BOARDS AND COMMISSIONS

CIVIL SERVICE COMMISSION

Ord. 5046 – City Code 2.48
 5 members – 4 yr. terms; Council Rep. – 1yr. term
 Meeting: 3rd Monday of each Month

| | |
|---------------------|----------|
| Jerry Mills | 12/31/14 |
| Ron Pursley | 12/31/16 |
| Tom Halbrook, Chair | 12/31/14 |
| Jo-Ann Andrews | 12/31/17 |
| Bill D. Simpson | 12/31/17 |

BUILDING CODE COMMISSION

Ord. 5865 – City Code 1.27.020
 8 members – 2 yr. terms; Council Rep. – 1yr. term
 Meeting: 3rd Thursday of each month (as needed)

| | |
|----------------|----------|
| Jerry Mills | 12/31/14 |
| Kathi Hoder | 12/31/14 |
| Bob Smith | 12/31/15 |
| Al Gozart | 12/31/14 |
| Aaron Olson | 12/31/15 |
| Floyd Plemmons | 12/31/14 |
| Jack McPherson | 12/31/14 |
| Tom Lane | 12/31/15 |

BOARDS AND COMMISSIONS

HISTORIC PRESERVATION COMMISSION

Ord. 6496 – City Code 17.50
 7 members – 4 yr. terms
 Meeting: 4th Thursday of each month

| | |
|------------------|----------|
| Aaron Nickel | 05/31/16 |
| Jim Wynans | 05/31/17 |
| Sally McCarthy | 05/31/17 |
| Dann Sears | 05/31/17 |
| Al Gozart | 05/31/14 |
| Sylvia Dickerson | 12/31/17 |
| Roy Vataja | 12/31/17 |

PLANNING COMMISSION

Ord. 5007 – City Code 2.40
 7 members – 3 yr. terms; Terms expire 2nd Monday in January
 Meeting: 3rd Thursday of each month

| | |
|----------------|----------|
| Randy Ross | 01/13/17 |
| Elaine Redner | 01/14/16 |
| Monica Kuhnau | 01/09/15 |
| John Martinsen | 01/09/15 |
| Brian Little | 01/09/15 |
| Dan Lundgren | 01/13/17 |
| Jamie Judkins | 01/14/16 |



City Council, Officials, Boards & Committees

LODGING TAX COMMISSION

Ord. 5162 – City Code 3.92.060
5 members – 1 yr. terms; Council Rep. – 1 yr. term
All terms expire 2nd Monday in January
Meeting: 1st quarter of each year

| | |
|-----------------------------|----------|
| Doug Paling – Finance Chair | 01/12/15 |
| Jasiur Duwail | 01/12/15 |
| Cindy Lonn | 01/12/15 |
| Sylvia Dickerson | 01/12/15 |
| Sylvia Brown | 01/12/15 |

LIBRARY BOARD

RCW 27.12 – City Code 2.56
5 members – 5yr. terms
Meeting: 2nd Thursday of each quarter

| | |
|----------------|----------|
| Erik Kupka | 12/31/14 |
| Edward Quijada | 12/31/15 |
| Sarah Cavin | 12/31/16 |
| Karin Beard | 12/31/17 |
| Randy Ross | 12/31/18 |

PARK BOARD

City Code 2.60
5 members – 3 yr. terms; Council Rep – 1yr. term
Meeting: 2nd Thursday of each month

| | |
|-----------------|----------|
| Jerry Mills | 12/31/14 |
| Sharon Schermer | 12/31/17 |
| Fred Scott | 12/31/15 |
| Steve Solan | 12/31/15 |
| Mike Stoddard | 12/31/15 |

SHORELINE HEARING BOARD

Ord. 5181 – City Code 16.20
3 members – 3 yr. terms
Meeting: meets when necessary

| | |
|--------------|----------|
| Brian Little | 12/31/15 |
| Gary Buckman | 12/31/14 |
| Jack Micheau | 12/31/16 |

BOARDS AND COMMISSIONS

POLICE PENSION BOARD

RCW 41.20.010
6 members – 3yr. terms
Meeting: 2nd Monday of each month

| | |
|-------------------|----------|
| Bill Sidor | 06/30/15 |
| Alan Marrs | 06/30/14 |
| Gerald Chancellor | 06/30/16 |
| Bill Simpson | |
| Kathryn Skolrood | |
| Pete Schave | |

FIRE PENSION BOARD

RCW 41.16.020
6 members – 2yr. terms
Meeting: 2nd Monday of each month

| | |
|------------------|----------|
| Ken Bohren | 10/30/14 |
| Don Hirschman | 09/30/15 |
| Roger Keller | |
| Bill Simpson | |
| Kathryn Skolrood | |
| Pete Schave | |



City Council, Officials, Boards & Committees

DOWNTOWN PARKING/BUSINESS IMPROVEMENT DISTRICT

Ord. 5717 – City Code 3.100
5-9 members – 4 yr. terms; 1 Council Rep. – 1 yr. term/
All terms expire 2nd Monday in January
Meeting: 2nd Thursday of each month

| | |
|---------------------|----------|
| Tawni Andrews | 12/31/14 |
| Janice Pollen | 12/31/17 |
| Tim Schlaht | 12/31/17 |
| Pete Scroggs | 12/31/16 |
| Dean Winkle | 12/31/14 |
| Ray Ericks | 12/31/14 |
| Clyde Brown | 12/31/14 |
| Mel Bennett | 12/31/17 |
| Diane Levold | 12/31/17 |
| Anne Marie Babineau | 12/31/17 |

BOARD OF MUSEUM & HISTORY

Ord. 5762 – City Code 2.64
8 members – 3 yr. terms; Council Rep. – 1 yr. term
All terms expire 2nd Monday in January
Meeting:

| | |
|-------------------|----------|
| Margo Shortt | 12/31/15 |
| Byron Eager | 01/09/15 |
| Lisa Scott | 01/09/15 |
| Arlene O’Conner | 01/14/16 |
| Barbara J. Caskey | 01/13/17 |
| Linda Wilson | 01/13/17 |
| Roy Vataja | 01/13/17 |
| LaMont Shillinger | 01/13/17 |

COMMUNITY SERVICE CENTER BOARD

Ord. 5581 – City Code 2.62
4 Council Members – expire w/term; 1 Citizen Rep – 2 yr term –
expires January 1st of odd # years
Meeting: meets as needed

| | |
|--------------|-----------|
| VACANT | 12/31/17 |
| Tim Alstrom | with term |
| Jerry Mills | with term |
| Alan Richrod | with term |
| Pete Schave | with term |

BOARD OF ADJUSTMENT

City Code 1.28 – 5 members – 4yr. terms
All terms expire June 2nd

Meeting: 4th Thursday of each month (as needed)

| | |
|--------------|----------|
| John Smith | 06/02/14 |
| Aaron Olson | 06/02/15 |
| Skip Perry | 06/02/14 |
| Brian Little | 06/02/15 |
| Martha Carr | 06/02/16 |

BOARDS AND COMMISSIONS

GOOD NEIGHBORS REVOLVING LOAN FUND COMMITTEE

(Facade Improvement Committee)
Ord. 5967 – City Code 3.52 – 7 members - 2 yr. terms
Meeting: meets as needed

| | | |
|---------------------------|---|----------|
| Sylvia Brown | 1 | 12/31/14 |
| Jim Wynans | 2 | 12/31/14 |
| Larry Rosevear | 3 | 12/31/14 |
| Steven Natwick | 4 | 12/31/14 |
| Anne Marie Babineau | 5 | 12/31/14 |
| Tanya Wood – Twin Star CU | 6 | 12/31/14 |
| Vacant – Citizen-At-Large | 7 | 12/31/14 |

GRAYS HARBOR HISTORICAL SEAPORT AUTHORITY

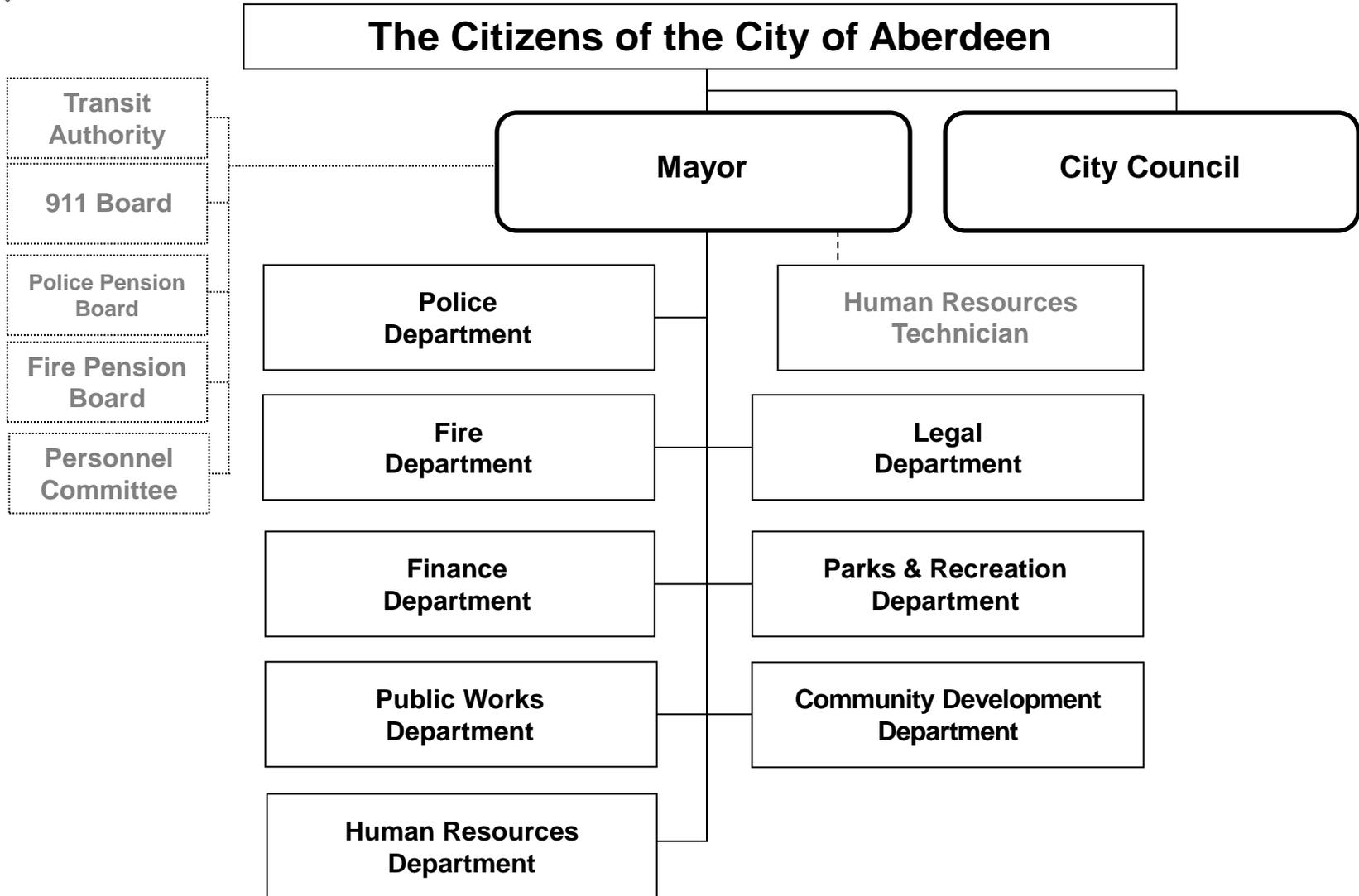
Ord. 5788 – PDA Charter – 9 members – 3 yr. terms

Meeting: 4th Tuesday of each month

| | | |
|--------------------|---|-------|
| Roberta Meyers | 1 | 10/15 |
| Don Little | 2 | 10/15 |
| Scott Reynvaan | 3 | 10/17 |
| Paul O’Brien | 4 | 10/16 |
| Alex Klueh | 5 | 10/16 |
| Laura Pilgrim Rust | 6 | 10/14 |
| Al Carter | 7 | 10/19 |
| David Douglass | 8 | 10/14 |
| | 9 | 10/16 |



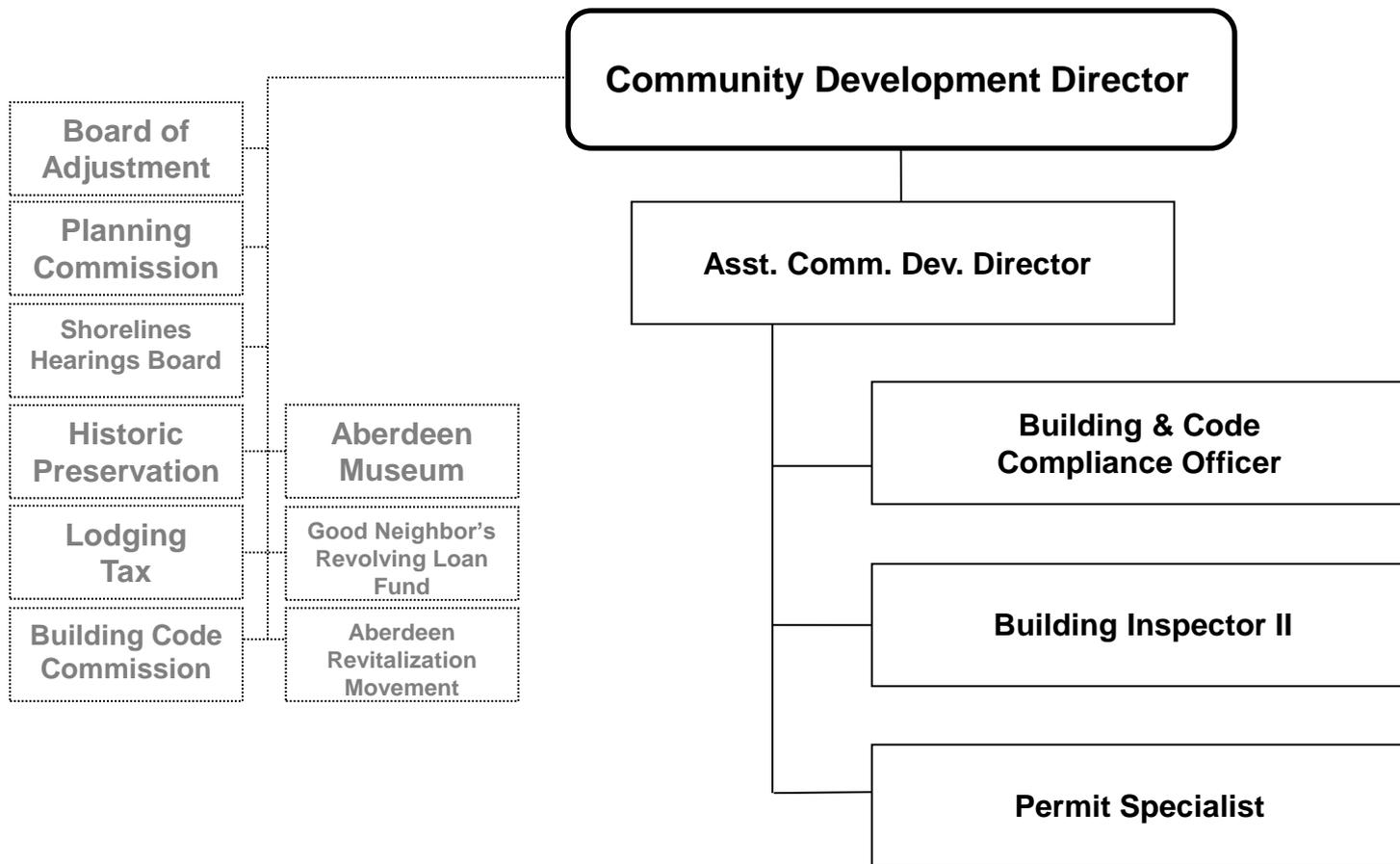
2015 City of Aberdeen





2015 City of Aberdeen

COMMUNITY DEVELOPMENT DEPARTMENT

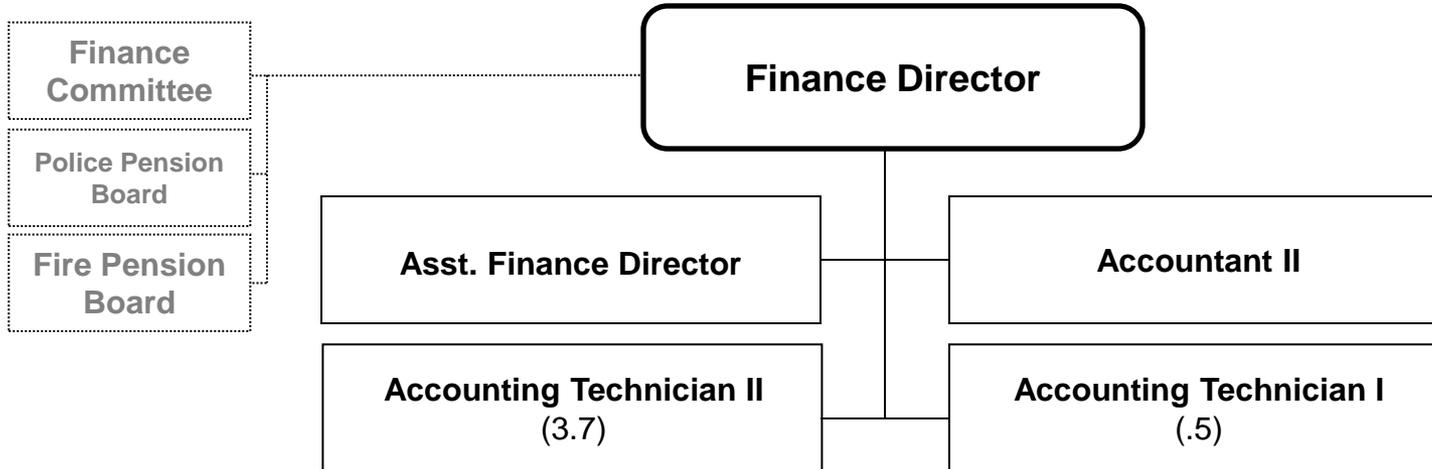


Notes
4 FTE Budgeted
Asst. Director position not budgeted



2015 City of Aberdeen

FINANCE DEPARTMENT

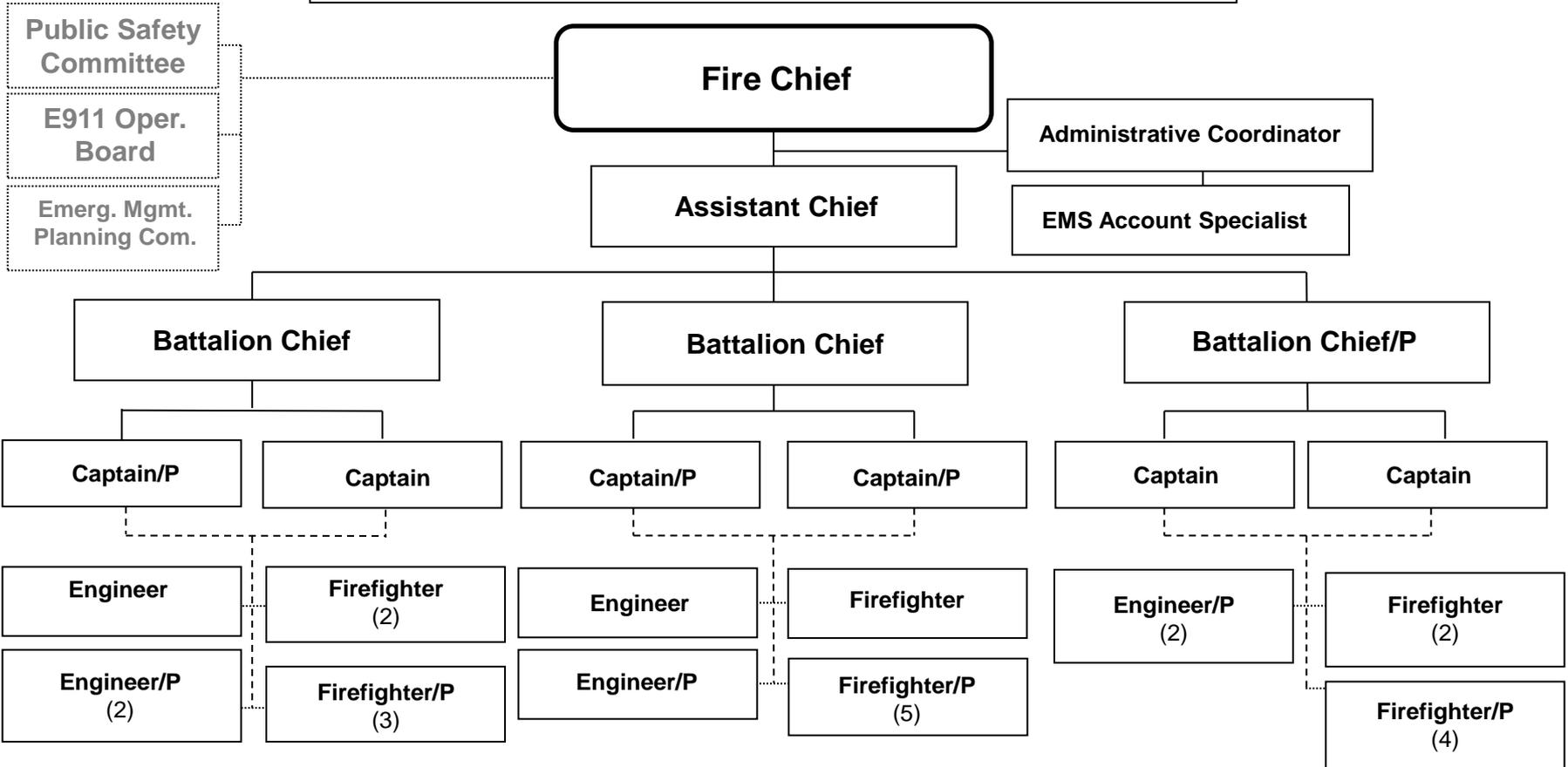


Notes
7.2 FTE Budgeted



2015 City of Aberdeen

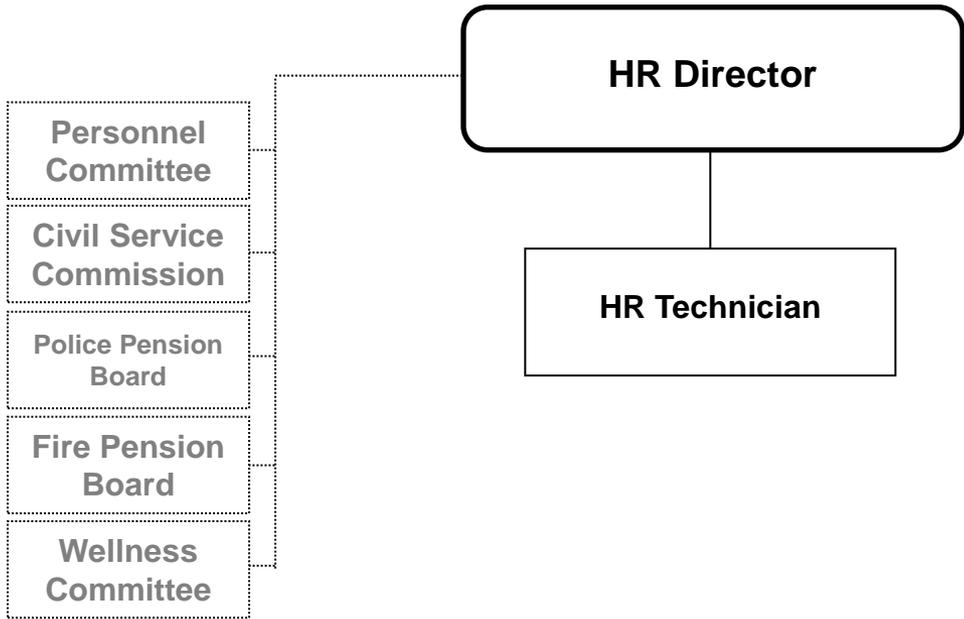
FIRE DEPARTMENT



Notes
37 FTE Budgeted



HUMAN RESOURCES DEPARTMENT

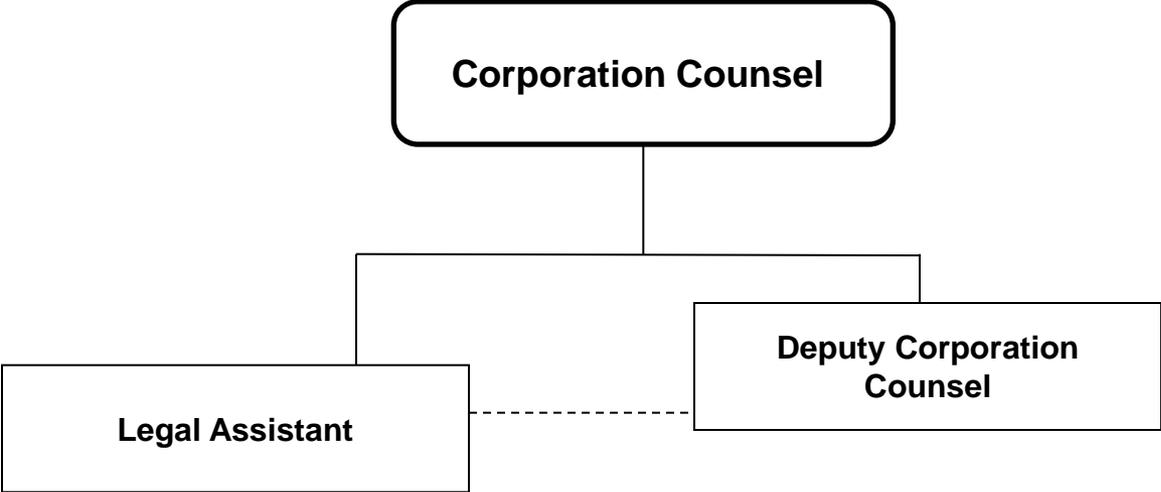


Notes
2 FTE Budgeted



2015 City of Aberdeen

LEGAL DEPARTMENT

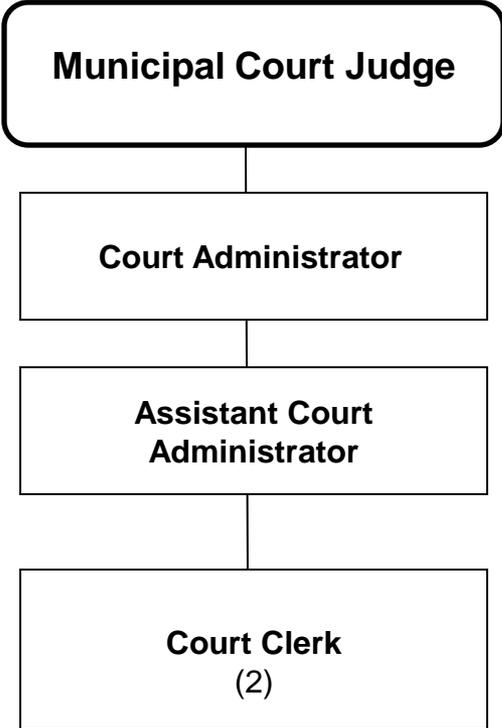


Notes
3 FTE Budgeted



2015 City of Aberdeen

MUNICIPAL COURT

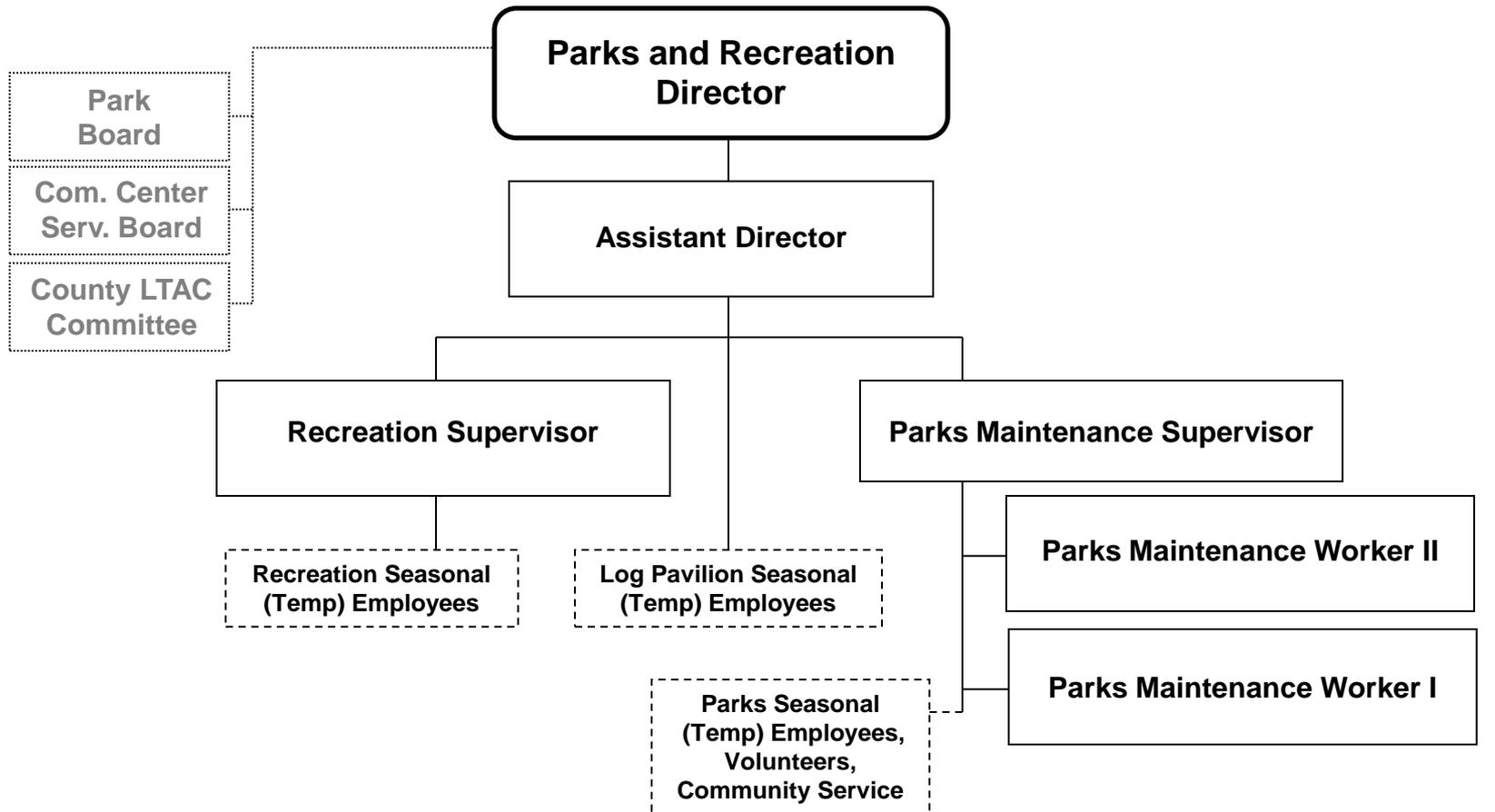


Notes
5 FTE Budgeted



2015 City of Aberdeen

PARKS AND RECREATION DEPARTMENT



Notes
6 FTE Budgeted



2015 City of Aberdeen

POLICE DEPARTMENT

E911 Oper. Board

Public Safety Committee

Emer. Mgmt. Plan. Comm.

Downtown Parking & Bus. Dev. Comm.

Police Chief

Admin. Coordinator

Deputy Chief

Officer

Volunteers

Captain

Sergeant

Officers (4)

Inv. Spec./DTF

Evidence Spec.

Lieutenant (2)

Sergeant (3)

Corporal (6)

Captain

Corrections Officers (5)

Officers (16)

Anim. Ctrl. Offcr.

Park. Enf. Offcr.

Shelter Cust. (.5)

Police Services Specialist (3)

Notes
50.5 FTE Budgeted
Includes 2.00 grant funded positions



PUBLIC WORKS DEPARTMENT

Public Works Committee

Public Works Director/City Engineer

Deputy Public Works Director *(Acting Transportation Systems Manager)*

PW Accountant

Office Asst. II

Eng. Tech V

Eng. Tech IV

Eng. Tech III

Wastewater Systems Manager

Water Systems Manager

Transportation Systems Manager *(See Deputy PW Director)*

WWS Admin. Coord.

WWTP O&M Sup.

PW Admin. Coord.

Customer Services Supervisor

Equip. Rental Mechanic

City Electrician

Lab Supervisor

Plant Operator III (2)

Water Equip. Tech.

Customer Services Representative

Equip. Rental Parts & Svc Tech.

Assistant City Electrician

SW Maint. Supervisor

WWS Maint. Supervisor

Plant Operator OIT, I or II (4)

Water Maintenance Supervisor

Water Treatment Plant O&M Super.

Street Maint. Supervisor

Sign Technician

Maint. Worker IV (2)

Equip. Tech. III

Equipment Tech. III

Lead Water Treatment Plant Operator I/II* (3)

Maintenance Worker III (5)

Maintenance Worker III (4)

Maintenance Worker IV

Seasonal Temporaries

Waterworks Operator

Maintenance Worker II

Seasonal Temporaries

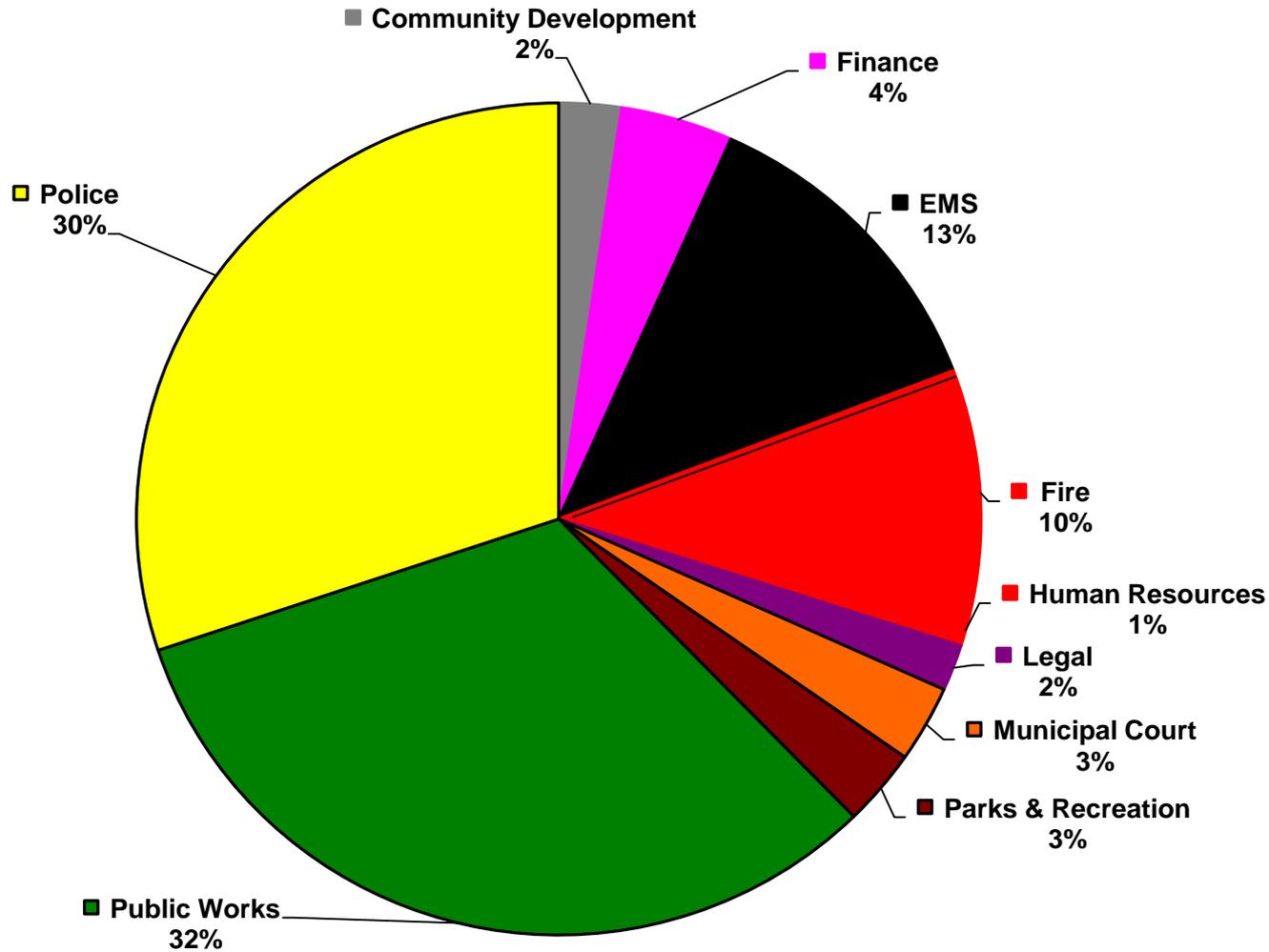
Maintenance Worker II (3)

Seasonal Temporaries

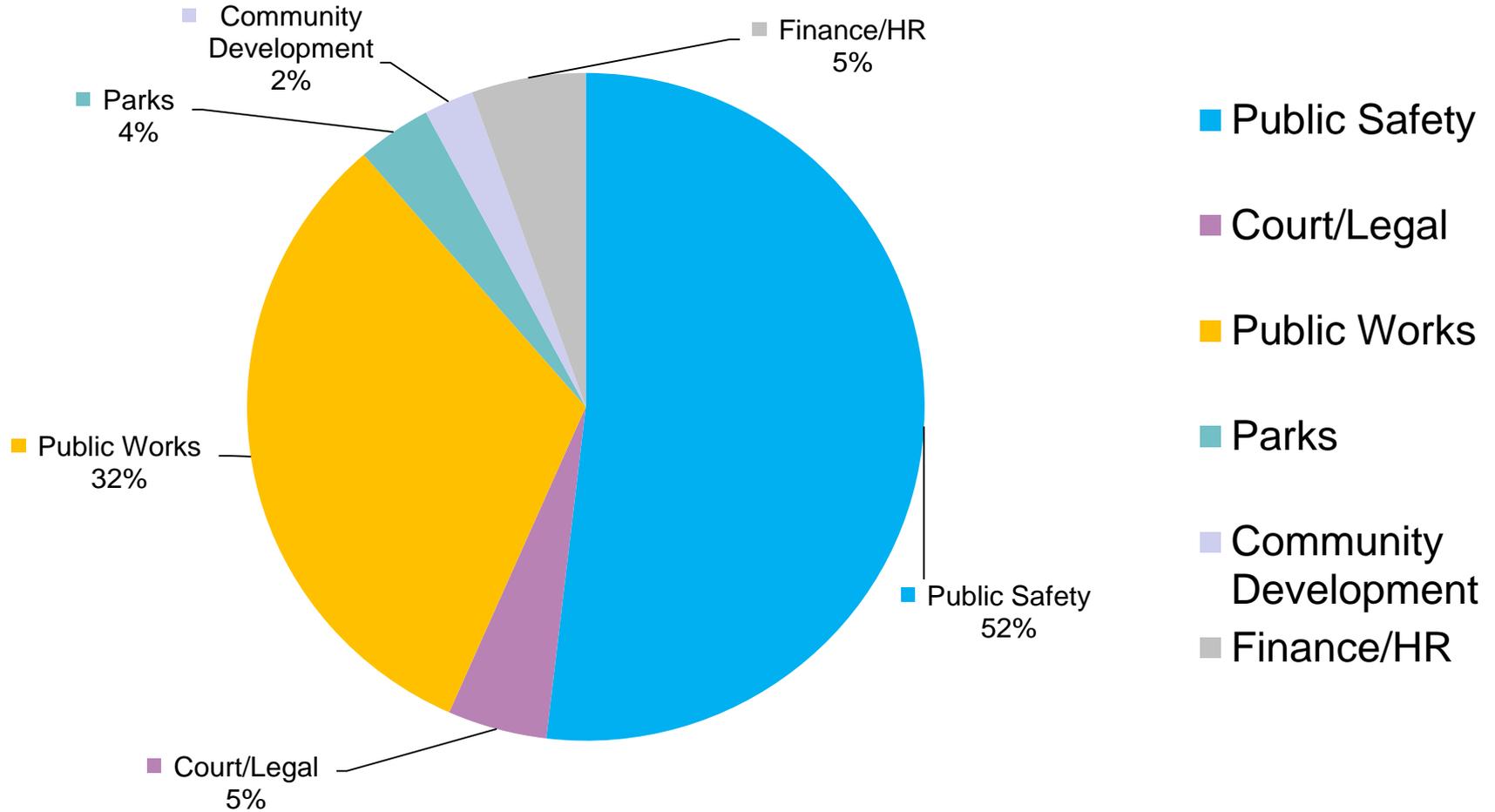
Notes
54 FTE Budgeted
* Lead Operator I/II proposed reclass

CITY OF ABERDEEN

2015 FULL-TIME and PART-TIME POSITION ALLOCATIONS BY DEPARTMENT



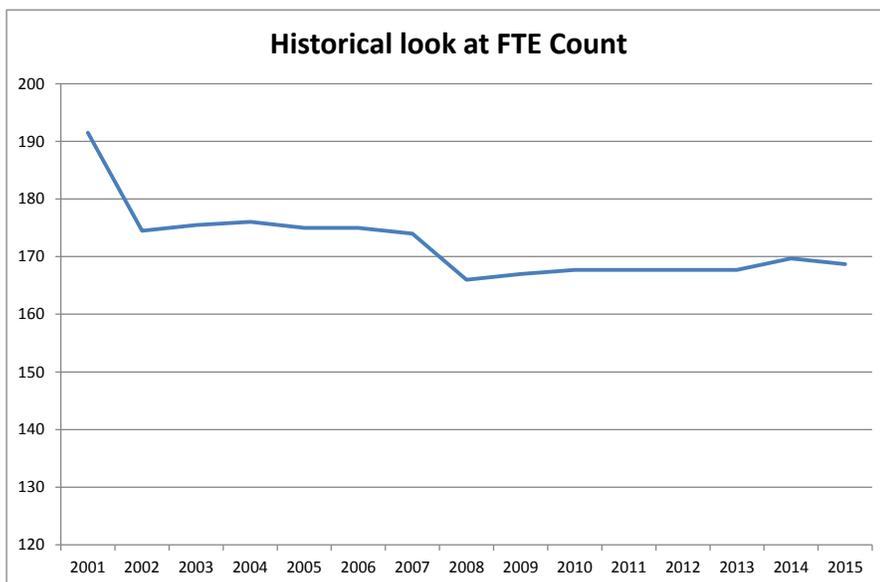
Employees by Line of Service



City of Aberdeen
FTE (Full-time Equivalent) Budget Requests
2015 Positions and Salary Schedule by Classification

| Job Class Title | Budgeted FTE | Salary Range | Low Salary | High Salary | Change from 2014 | 2014 Activity | Filled by.... (as of 10/13/14) |
|--|--------------|---------------|--------------------|-------------|------------------|---|---|
| Accountant II | 1 | 20 | 4,511 | 5,476 | No change | n/a | |
| Accounting Technician I | 0.5 | 13 | 3,201 | 3,889 | No change | n/a | |
| Accounting Technician II | 3.7 | 15 | 3,535 | 4,302 | No change | n/a | |
| Animal Control Officer | 1 | 16 | 3,713 | 4,511 | No change | n/a | |
| Animal Shelter Custodian | 0.5 | 13 | 3,201 | 3,889 | No change | n/a | |
| Assistant City Electrician | 1 | 20 | 4,511 | 5,476 | No change | Retirement | New hire 2014 |
| Assistant Community Development Director | 0 | 23 | | | Unbudgeted | Replaced Bldg & Code Comp. Dir. | Vacant |
| Assistant Court Administrator | 1 | 15 | 3,535 | 4,302 | No change | n/a | |
| Assistant Finance Director | 1 | 24 | 5,476 | 6,668 | No change | n/a | |
| Assistant Fire Chief | 1 | Per ordinance | Tied to Bat. Chief | | No change | n/a | |
| Assistant Parks & Recreation Director | 1 | 23 | 5,216 | 6,343 | No change | n/a | |
| Battalion Chief | 3 | Per contract | Not Settled | | No change | Retirement | Internal promotion |
| Building and Code Compliance Director | 0 | 26 | | | -1 | Retirement | See Asst. Comm. Dev. Director |
| Building and Code Compliance Officer | 1 | 21 | 4,734 | 5,754 | No change | n/a | |
| Building Inspector II | 1 | 19 | 4,302 | 5,216 | No change | n/a | |
| Carpenter | 1 | 19 | 4,302 | 5,216 | No change | Internal Transfer opportunity | Vacant |
| City Electrician | 1 | 23 | 5,216 | 6,343 | No change | Retirement | New hire 2014 |
| Community Development Director | 1 | 26 | 6,052 | 7,351 | No change | n/a | |
| Community Development Technician II or III | 1 | 15/16 | 3,535 | 4,511 | +1 | Replaced Permit Technician | New hire 2014 |
| Corporation Counsel | 1 | 31 | 7,717 | 9,381 | No change | n/a | |
| Corrections Officer | 5 | 15 | 3,535 | 4,302 | No change | 3 Resignations | 2 new hires 2014; 1 vacancy |
| Court Administrator | 1 | 20 | 4,511 | 5,473 | No change | n/a | |
| Court Clerk | 2 | 14 | 3,364 | 4,091 | No change | n/a | |
| Deputy Corporation Counsel | 1 | 21 | 4,734 | 5,754 | No change | n/a | |
| Deputy Police Chief | 1 | Per ordinance | Tied to Captain | | No change | n/a | |
| Deputy Public Works Director | 1 | 25 | 5,754 | 6,996 | No change | n/a | |
| EMS Account Specialist | 1 | 15 | 3,535 | 4,302 | No change | n/a | |
| Engineering Technician II | 1 | 18 | 4,091 | 4,972 | +1 | Replaced Eng Tech III | New hire 2014 |
| Engineering Technician III | 0 | n/a | | | -1 | Promotion | |
| Engineering Technician IV | 1 | 21 | 4,734 | 5,754 | No change | Retirement | Internal Promotion |
| Engineering Technician V | 1 | 23 | 5,216 | 6,343 | No change | n/a | |
| Equipment Rental Mechanic | 1 | 19 | 4,302 | 5,216 | No change | n/a | |
| Equipment Rental Parts & Services Technician | 1 | 17 | 3,889 | 4,734 | No change | Retirement in 2013 | Vacant |
| Evidence Specialist | 1 | 13 | 3,201 | 3,889 | No change | n/a | |
| Finance Director | 1 | 30 | 7,351 | 8,935 | No change | n/a | |
| Fire Administrative Coordinator | 1 | 16 | 3,713 | 4,511 | No change | n/a | |
| Fire Captain | 6 | Per contract | Not Settled | | No change | Promotion | Internal promotion |
| Fire Chief | 1 | Per ordinance | 7,597 | 9,155 | No change | n/a | |
| Fire Driver/Engineer | 6 | Per contract | Not Settled | | No change | n/a | |
| Firefighter | 5 | Per contract | Not Settled | | +1 | 1 Resignation | 2 new hires 2014. Replaced FF/PM w/ FF |
| Firefighter-Paramedic | 13 | Per contract | Not Settled | | -1 | 1 Promotion. 1 Resignation | 1 new hire 2014. Replaced FF/PM w/ FF |
| Human Resources Director | 1 | 26 | 6,052 | 7,351 | No change | n/a | |
| Human Resources Technician | 1 | 15 | 3,535 | 4,302 | No change | Internal Transfer 2013 | New hire 2014 |
| Investigations Specialist | 1 | 14 | 3,364 | 4,091 | No change | n/a | |
| Lead Water Treatment Plant Operator I/II | 3 | 20 (proposed) | 4,511 | 5,476 | +3 | Proposed creation of Lead Water Treatment Plant Operator Job Classification | |
| Legal Administrative Assistant | 1 | 15 (proposed) | 3,535 | 4,302 | No change | Employee death | Vacant |
| Maintenance Worker II | 4 | 15 | 3,535 | 4,302 | +2 | Replaced MW III with MW II | 2 new hires 2014 |
| Maintenance Worker III | 8 | 17 | 3,889 | 4,734 | -2 | 1 Retirement. 1 Restructure | See Maintenance Worker II and Carpenter |
| Maintenance Worker IV | 3 | 19 | 4,302 | 5,216 | -3 | Proposed creation of Lead Water Treatment Plant Operator Job Classification | |
| Municipal Court Judge | 1 | Per ordinance | 8,584 | 8,584 | No change | Appointment Expired | New Appointment 2014 |
| Office Assistant II | 1 | 15 | 3,535 | 4,302 | No change | Resignation 2013 | Internal hire 2014 |
| Parking Enforcement Officer | 1 | 13 | 3,201 | 3,889 | No change | n/a | |
| Parks and Recreation Director | 1 | 28 | 6,668 | 8,101 | No change | n/a | |
| Parks Maintenance Supervisor | 1 | 21 | 4,734 | 5,754 | No change | n/a | |
| Parks Maintenance Worker I | 1 | 13 | 3,201 | 3,889 | No change | New position 2014 | New hire 2014 |
| Parks Maintenance Worker II | 1 | 16 | 3,713 | 4,511 | No change | n/a | |
| Permit Technician | 0 | n/a | | | -1 | Retirement | See Community Dev. Tech II/III |

| | | | | | | | |
|--|---------------|---------------|---------------|-------|-----------|--|-------------------------------------|
| Police Administrative Coordinator | 1 | 16 | 3,713 | 4,511 | No change | Retirement | Internal promotion |
| Police Captain | 2 | Per contract | Tied to Guild | | No change | n/a | |
| Police Chief | 1 | Per ordinance | 7,910 | 9,611 | No change | n/a | |
| Police Corporal | 6 | Per contract | Not Settled | | No change | 1 Resignation 2013. 1 Employee death | 1 Internal promotion. 1 Vacancy |
| Police Lieutenant | 2 | Per contract | Tied to Guild | | No change | Resignation 2013 | Vacant |
| Police Officer | 21 | Per contract | Not Settled | | No change | n/a | 2 new hires 2014 |
| Police Sergeant | 4 | Per contract | Not Settled | | No change | n/a | |
| Police Services Specialist | 3 | 13 | 3,201 | 3,889 | No change | Promotion | New hire 2014 |
| Public Works Accountant | 1 | 19 | 4,302 | 5,216 | No change | n/a | |
| Public Works Administrative Coordinator | 1 | 16 | 3,713 | 4,511 | No change | n/a | |
| Public Works Director | 1 | 31 | 7,717 | 9,381 | No change | n/a | |
| Recreation Supervisor | 1 | 19 | 4,302 | 5,216 | No change | n/a | |
| Sign Technician I, II, III | 1 | 18 | 4,091 | 4,972 | No change | Retirement 2013 | Internal promotion |
| Stormwater Maintenance Supervisor | 1 | 21 | 4,734 | 5,754 | No change | n/a | |
| Street Maintenance Supervisor | 1 | 21 | 4,734 | 5,754 | No change | n/a | |
| Wastewater Systems Administrative Coordinator | 1 | 16 | 3,713 | 4,511 | No change | n/a | |
| Wastewater Systems Maintenance Supervisor | 1 | 21 | 4,734 | 5,754 | No change | n/a | |
| Wastewater Systems Manager | 1 | 25 | 5,754 | 6,996 | No change | n/a | |
| Wastewater Treatment Plant Equipment Technician III | 1 | 19 | 4,302 | 5,216 | No change | Previously frozen position filled 2014 | Internal promotion |
| Wastewater Treatment Plant Lab Supervisor | 1 | 21 | 4,734 | 5,754 | No change | n/a | |
| Wastewater Treatment Plant OIT/II | 4 | 13/16/18 | 3,201 | 4,972 | No change | Promotion created vacancy | New hire 2014 |
| Wastewater Treatment Plant Operations and Maintenance Supervisor | 1 | 22 | 4,972 | 6,052 | No change | n/a | |
| Wastewater Treatment Plant Operator III | 2 | 20 | 4,511 | 5,476 | No change | n/a | |
| Wastewater/Stormwater Collections Equip. III | 1 | 19 | 4,302 | 5,216 | No change | New position 2014; reorganization | Internal promotion |
| Water Customer Services Representative | 1 | 16 | 3,713 | 4,511 | No change | n/a | |
| Water Customer Services Supervisor | 1 | 21 | 4,734 | 5,754 | No change | n/a | |
| Water Equipment Technician | 1 | 19 | 4,302 | 5,216 | No change | n/a | |
| Water Maintenance Supervisor | 1 | 21 | 4,734 | 5,754 | No change | n/a | |
| Water Systems Manager | 1 | 25 | 5,754 | 6,996 | No change | n/a | |
| Water Treatment Plant Operations and Maintenance Supervisor | 1 | 22 | 4,972 | 6,052 | +1 | Reclassification | Replaced Water Treatment Supervisor |
| Water Treatment Supervisor | 0 | n/a | | | -1 | Reclassification | See Water Treatment Plant O&M Sup. |
| Water Works Operator | 1 | 16 | 3,713 | 4,511 | No change | n/a | |
| FTE Count 2015 | 168.70 | | | | | | |
| FTE Count 2014 | 169.70 | | | | | | |



| Year | FTE |
|------|--------|
| 2001 | 191.50 |
| 2002 | 174.50 |
| 2003 | 175.50 |
| 2004 | 176.00 |
| 2005 | 175.00 |
| 2006 | 175.00 |
| 2007 | 174.00 |
| 2008 | 166.00 |
| 2009 | 167.00 |
| 2010 | 167.70 |
| 2011 | 167.70 |
| 2012 | 167.70 |
| 2013 | 167.70 |
| 2014 | 169.70 |
| 2015 | 168.70 |

2015 Budget
Number of Budgeted Positions by Department

| Department | Division | Total |
|-----------------------|-----------------------|--------------|
| Community Development | Community Development | 4 |
| Finance | Finance | 7.2 |
| Fire (37) | EMS | 21 |
| | Fire | 16 |
| Human Resources | Human Resources | 2 |
| Legal | Legal | 3 |
| Municipal Court | Municipal Court | 5 |
| Parks and Recreation | Parks and Recreation | 6 |
| Police (50.5) | Animal Control | 1.5 |
| | Corrections | 5 |
| | Parking Enforcement | 1 |
| | Police | 43 |
| Public Works (54) | Administration | 3 |
| | Electrical | 2 |
| | Engineering | 3 |
| | Equipment Rental | 2 |
| | Industrial Water | 1 |
| | Sewer | 16 |
| | Street | 11 |
| | Water | 16 |
| Total | | 168.7 |

2015 Health Insurance Premiums

Cost share between City and Employee varies per contract

AWC Health First w/2% Wellcity Discount

| AWC Medical Health First (0 deductible)* | Monthly premium |
|--|-----------------|
| Employee | 684.93 |
| Employee & Spouse | 1,375.05 |
| Employee, Spouse & 1 Child | 1,714.59 |
| Employee, Spouse & 2 Children+ | 1,995.94 |
| Employee & 1 Child | 1,024.47 |
| Employee & 2 + | 1,305.82 |

* Plan terminates 1/1/18

AWC High Deductible w/2% Wellcity Discount

| High Deductible (\$1500/\$3000) | Monthly premium |
|---------------------------------|-----------------|
| Employee | 366.70 |
| Employee & Spouse | 737.91 |
| Employee, Spouse & 1 Child | 924.04 |
| Employee, Spouse & 2 Children+ | 1,076.45 |
| Employee & 1 Child | 552.83 |
| Employee & 2 + | 705.24 |

AWC Vision

| AWC \$10 Deductible Vision Plan | Monthly premium |
|--------------------------------------|-----------------|
| Employee | 9.82 |
| Employee plus one dependent | 19.64 |
| Employee plus two or more dependents | 29.46 |

AWC Dental Plan

| AWC Dental Plan F | Monthly premium |
|--------------------------------------|-----------------|
| Employee | 54.79 |
| Employee plus one dependent | 103.63 |
| Employee plus two or more dependents | 162.21 |

| AWC Ortho Plan II | Monthly premium |
|--------------------------------------|-----------------|
| Employee | - |
| Employee plus one dependent | 0.41 |
| Employee plus two or more dependents | 19.36 |

(Non-represented employees have this ortho plan)

| AWC Ortho Plan V | Monthly premium |
|--------------------------------------|-----------------|
| Employee | 2.44 |
| Employee plus one dependent | 5.69 |
| Employee plus two or more dependents | 39.03 |

(Police Guild, Police Admin. Union and Fire Union have this ortho plan)

ASFCME Dental

| AFSCME Dental Trust IX | Monthly premium |
|------------------------|----------------------|
| Full family | <i>Not Available</i> |

(2015 Rates have not yet been provided)

(AFSCME employee dental plan)

BUDGET DETAIL



City of Aberdeen
Comparative Budget Summary
Revenues & Expenditures - General Fund

| | 2015 Budget | 2014 Budget | 2013 Actual | Net Change Increase (Decrease) |
|--|----------------------|----------------------|----------------------|-----------------------------------|
| <u>Sources of Revenues (byType)</u> | | | | |
| Taxes | \$ 11,898,535 | \$ 11,465,985 | \$ 11,003,880 | \$ 432,550 |
| Licenses & Permits | 374,500 | 494,200 | 660,824 | (119,700) |
| Intergovernmental Revenues | 560,387 | 526,850 | 566,942 | 33,537 |
| Charges for Services | 96,700 | 116,500 | 217,495 | (19,800) |
| Fines & Forfeits | 359,050 | 400,000 | 408,781 | (40,950) |
| Misc. Revenues | 29,700 | 48,000 | 60,774 | (18,300) |
| Operating Transfers | 170,460 | 98,763 | 104,928 | 71,697 |
| <i>Total Revenues</i> | <u>\$ 13,489,332</u> | <u>\$ 13,150,298</u> | <u>\$ 13,023,624</u> | <u>\$ 339,034</u> |
| <u>Expenditure Uses (By Function)</u> | | | | |
| Legislative (001-01) | \$ 73,700 | \$ 73,700 | \$ 71,665 | \$ - |
| Executive (001-02) | 15,650 | 15,650 | 15,043 | - |
| Judicial (001-03) | 529,773 | 596,354 | 564,209 | (66,581) |
| General (001-05) | 3,927,844 | 3,851,452 | 3,658,645 | 76,392 |
| Finance (001-06) | 381,180 | 379,450 | 371,774 | 1,730 |
| Legal (001-16) | 272,134 | 277,301 | 271,439 | (5,167) |
| Human Resources (001-18) | 111,805 | 116,021 | 109,974 | (4,216) |
| Facilities (001-19) | 92,500 | 107,090 | 98,047 | (14,590) |
| Engineering (001-21) | 331,910 | 334,776 | 320,308 | (2,866) |
| Community Development (001-23) | 359,616 | 465,447 | 458,815 | (105,831) |
| Police (001-45) | 4,962,697 | 4,943,614 | 4,948,511 | 19,083 |
| Care/Custody of Prisoners (001-46) | 451,078 | 467,265 | 443,668 | (16,187) |
| Fire (001-48) | 1,786,186 | 1,779,607 | 1,786,416 | 6,579 |
| 911 Call Center (001-49) | 185,428 | 205,263 | 170,995 | (19,835) |
| <i>Total Expenditures</i> | <u>\$ 13,481,501</u> | <u>\$ 13,612,990</u> | <u>\$ 13,289,509</u> | <u>\$ (131,489)</u> |
| <u>Change in Fund Balance</u> | | | | |
| Beginning balance | \$ 4,844,000 | \$ 4,700,000 | \$ - | |
| Net Revenues Over / (Under) Expenditures | 7,831 | (462,692) | (265,885) | |
| Ending balance | <u>\$ 4,851,831</u> | <u>\$ 4,237,308</u> | <u>\$ (265,885)</u> | |

General Expense Fund

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| <u>Source of Revenue</u> | | | |
| Percent of General Government Revenues | 0.5% | 0.5% | 0.5% |
| <u>Uses of Funds</u> | | | |
| Salaries & Wages | \$ 55,100 | \$ 55,000 | \$ 52,740 |
| Personnel Benefits | 4,600 | 4,700 | 4,422 |
| Supplies | 500 | 250 | 218 |
| Other Services & Charges | 13,500 | 13,750 | 14,285 |
| <i>Total Use of funds</i> | \$ 73,700 | \$ 73,700 | \$ 71,665 |

Narrative

The Legislative (Council) budget provides for the direct costs of citizen representation. These costs are included in the General Government Fund because they benefit the general public and City government as a whole.

The "Other Services and Charges" portion of the Legislative budget includes: \$12,300 to publish public notices such as ordinances and variances; \$400 for travel to the AWC convention plus other workshops; and \$800 for miscellaneous expenses such as supplies and telephone expenses. Salaries and Wages are the annual amounts paid to Councilmembers as established by Ordinance.

FUND: 001
DEPT: 02

General Government
Executive

City of Aberdeen
2015 Budget

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Revenue | | | |
| Percent of General Government Revenues | 0.1% | 0.1% | 0.1% |
| Uses of Funds | | | |
| Salaries & Wages | \$ 12,500 | \$ 12,500 | \$ 12,471 |
| Personnel Benefits | 1,060 | 1,100 | 1,046 |
| Supplies | 300 | 500 | 184 |
| Other Services & Charges | 1,790 | 1,550 | 1,342 |
| <i>Total Use of funds</i> | \$ 15,650 | \$ 15,650 | \$ 15,043 |

Narrative

The Executive budget provides appropriations for the Mayor. The Mayor serves as the Chief Executive Officer of the City, an elected position. As CEO, the position directs the long and short term operations of the City.

The "Other Services and Charges" portion of the Executive budget includes \$240 for travel to the AWC convention and registration; \$1,550 for miscellaneous expenses such as postage, telephone and dues.

The Mayor's salary is established by Ordinance.

FUND: 001
DEPT: 03

General Government
Judicial

City of Aberdeen
2015 Budget

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Revenue | | | |
| Percent of General Government Revenues | 3.9% | 4.4% | 4.2% |
| Uses of Funds | | | |
| Salaries & Wages | \$ 315,238 | \$ 309,344 | \$ 302,275 |
| Personnel Benefits | 144,265 | 113,490 | 107,370 |
| Supplies | 10,500 | 9,500 | 8,837 |
| Other Services & Charges | 59,270 | 163,520 | 145,727 |
| Capital Outlay | 500 | 500 | - |
| <i>Total Use of funds</i> | \$ 529,773 | \$ 596,354 | \$ 564,209 |

Narrative

Aberdeen Municipal Court is organized under RCW 3.50 as a limited jurisdiction court to hear misdemeanor and gross misdemeanors crimes and civil infractions committed within its geographical boundaries. The presiding judge is appointed by the Mayor and confirmed by the City Council for a four-year term. Court staff includes a Court Administrator, an Assistant Court Administrator, and two Court Clerks.

2014 Achievements

Reduced court costs and increased productivity through reduced court hours, modified court probation and the assignment of time payment collections to Court Payment Management Services.

Reduced jail and court costs through a new procedure for quashing warrants.

Brought JABS (Judicial Access Browsing System) to the bench providing immediate access to court calendars, case histories, and legal resources to the courtroom.

Instituted an electronic procedure for probable cause determinations over the weekends providing for a preserved record as required by court rule and for streamlined communications between the court and police.

Updated local court rules which became effective September 2, 2014 and can be viewed at www.courts.wa.gov/court_rules.

2015 Objectives & Goals

Finalize security protocols and complete staff security training.

Continue efforts to work toward a paperless court.

2015 Budget Highlights

Most line items have been carried over without change from the previous year. However, the Legal Services line item has been moved to the General Government Fund as the public defender is not an employee of the court but under the direction of the Executive Branch of the City Government.

FUND: 001
DEPT: 05

General Government
General Department

City of Aberdeen
2015 Budget

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Revenue | | | |
| Percent of General Government Revenues | 29.1% | 28.3% | 27.5% |
| Uses of Funds | | | |
| Insurance | \$ 86,215 | \$ 86,500 | \$ 96,142 |
| Elections | - | 12,000 | 21,584 |
| Voter Registration | 6,200 | 7,500 | 6,883 |
| Legal Services - Indigent Defense | 200,000 | | |
| Computer Consultant, Web Page, Backup | 30,000 | - | |
| Miscellaneous | 1,500 | 1,500 | 13,464 |
| Intergovernmental Services-- | | | |
| Dues to Association of Wash. Cities | 10,521 | 10,400 | 10,391 |
| Substance Abuse | 3,000 | 3,000 | 2,859 |
| Olympic Air Pollution Agency | 7,600 | 7,600 | 7,592 |
| Greater Grays Harbor (EDC) | 12,000 | 12,000 | 9,000 |
| Council of Governments | 25,379 | 25,379 | 24,640 |
| Washington State Auditors | 45,000 | 45,000 | - |
| Transfers-- | | | |
| Library - (101) | 73,500 | 83,500 | 79,900 |
| Parks - (102) | 938,990 | 970,000 | 945,490 |
| Streets - (103) | 1,018,696 | 1,073,010 | 1,008,850 |
| Insurance Reserves - (112) | - | 26,500 | 26,500 |
| Animal Control Fund - (121) | 116,311 | 128,944 | 129,660 |
| Parking Enforcement- (122) | 56,622 | 53,220 | 53,070 |
| Canine - (123) | 5,655 | 5,655 | 5,620 |
| Museum Fund - (125) | 25,000 | 23,000 | 23,000 |
| Public Building Fund - (320) | - | 52,744 | - |
| Recreational Sports Program - (132) | 15,000 | 30,000 | - |
| Grant Fund -. (305) | 135,150 | - | - |
| Fire Pension - (611) | 447,805 | 654,000 | 654,000 |
| Police Pension - (612) | 667,700 | 540,000 | 540,000 |
| <i>Total Use of funds before ending cash</i> | \$ 3,927,844 | \$ 3,851,452 | \$ 3,658,645 |
| <i>Ending Cash Balance</i> | \$ 4,851,831 | \$ 4,237,308 | \$ 4,966,562 |
| <i>Total Use of Fund Balance</i> | \$ 8,779,675 | \$ 8,088,760 | \$ 8,625,207 |

Narrative

The General Department of the General Government Fund provides funding for the following areas:

- **Insurance**: General Government's portion of property damage and general liability insurance premiums. The City is currently a member of the Washington Cities Insurance Authority for the purpose of insuring liability and property.
- **Elections & Voter Registration**: Aberdeen is billed by Grays Harbor County for its share of election expenses on a pro-rata basis. The City is also billed for its share of voter registration costs that are passed through by Grays Harbor County.
- **Intergovernmental services**: The City provides funding to various agencies, some who are mandated by the State and others who provide services to the City.
- **Transfers**: General Government's subsidy for services provided by the other governmental funds.

FUND: 001 General Government
DEPT: 06 Finance & Data Processing

City of Aberdeen
2015 Budget

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Revenue | | | |
| Percent of General Government Revenues | 2.8% | 2.8% | 2.8% |
| Uses of Funds | | | |
| Salaries & Wages | \$ 477,100 | \$ 452,700 | \$ 460,884 |
| Personnel Benefits | 210,500 | 205,700 | 181,875 |
| Supplies | 11,500 | 14,000 | 11,861 |
| Other Services & Charges | 57,800 | 54,800 | 47,149 |
| Reallocated Costs | (375,720) | (347,750) | (334,516) |
| Capital Outlay | - | - | 4,521 |
| <i>Total Use of funds</i> | \$ 381,180 | \$ 379,450 | \$ 371,774 |

Narrative

General Department Overview

The Finance Department provides financial and administrative services to other City departments, the Mayor, City Council, and the Public. It is best to think of the Finance Department as part of the infrastructure of City Government. Our primary purpose along with the Personnel and Legal departments is administrative and financial support for departments providing direct services to the City. The department financial management responsibilities include cash collections and depository activities, the investment of all City funds, the handling of connection and disconnection requests for the utility departments, responding to customer inquiries, and the resolution of credit and collection problems. The department accounting responsibilities include general ledger maintenance, accounts receivable, accounts payable, payroll and financial records keeping, reporting and analysis. Accounting personnel also maintain perpetual inventory records for all City owned fixed assets. The department financial service responsibilities include generating the preliminary and final City budget and preparing the Annual Financial Report for the City. Other financial related reports are issued for management decision making and for external reporting purposes.

2014 Achievements

- Updated documentation of Cost Allocation Plan, including refined support for allocations.
- Changes in banking processes has significantly reduced banking fees.
- Completed first Biennial Audit, with the State Auditors Office.
- Began implementation of new fixed asset monitoring system.
- Upgraded B&O tax software to Springbrook enabling integrated cash receipting and document accessibility by staff.
- Expanded use of document scanning for greater efficiency and records accessibility.

2015 Goals

- Update bidding and purchasing policies.
- Expand credit card collection mode to non-utility transactions.

FUND: 001
DEPT: 16

General Government
Legal

City of Aberdeen
2015 Budget

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Revenue | | | |
| Percent of General Government Revenues | 2.0% | 2.0% | 2.0% |
| Uses of Funds | | | |
| Salaries & Wages | \$ 226,888 | \$ 236,756 | \$ 236,180 |
| Personnel Benefits | 87,786 | 76,225 | 73,806 |
| Supplies | 4,400 | 4,600 | 8,231 |
| Other Services & Charges | 11,000 | 11,500 | 5,321 |
| Reallocated Costs | (57,940) | (51,780) | (52,099) |
| Capital Outlay | | - | - |
| <i>Total Use of funds</i> | \$ 272,134 | \$ 277,301 | \$ 271,439 |

Narrative

The Legal Department consists of the Corporation Counsel, Assistant Corporation Counsel, and Administrative Legal Assistant. The Legal Department staff provides advice and written opinions to City officials and employees in all legal matters pertaining to the business of the City. The Department also assists in preparing resolutions and ordinances, contracts, and all other legal documents necessary to the operation of the City. The City Code is revised, updated, and supplemented by the Legal Department.

The Corporation Counsel represents the City in administrative and judicial proceedings, including arbitration of labor disputes. The Corporation Counsel also serves as chief negotiator for the City in its collective bargaining with employees.

The Assistant Corporation Counsel serves as municipal court prosecutor and assists the Corporation Counsel in other areas as available. The Administrative Legal Assistant, in addition to normal secretarial duties, provides litigation support for all municipal court prosecutions and serves as code reviser.

The Legal Department also shares the services of a domestic violence victim/witness coordinator as part of the STOP Domestic Violence Grant awarded to the Police Department.

FUND: 001
DEPT: 18

General Government
Human Resources

City of Aberdeen
2015 Budget

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Revenue | | | |
| Percent of General Government Revenues | 0.8% | 0.9% | 0.8% |
| Uses of Funds | | | |
| Salaries & Wages | \$ 136,819 | \$ 132,162 | \$ 131,795 |
| Personnel Benefits | 53,106 | 49,539 | 35,480 |
| Supplies | 5,500 | 6,000 | 9,584 |
| Other Services & Charges | 11,700 | 11,110 | 13,551 |
| Reallocated Cost | (95,320) | (82,790) | (80,436) |
| Capital Outlay | - | - | - |
| <i>Total Use of funds</i> | \$ 111,805 | \$ 116,021 | \$ 109,974 |

Narrative

General Department Overview

The Human Resources Department is responsible for a variety of functions related to the recruitment, development, training and retention of qualified City employees. The department responsibilities include complying with federal and state employment laws, benefit administration, payroll and personnel file maintenance, classification review, contract negotiation assistance and interpretation, administration of the CDL drug and alcohol testing program, coordination of safety claims, personnel committee, and the police and fire pension boards.

2014 Achievements

- Achieved AWC Well City Award and 2% insurance premium discount.
- With assistance from Aberdeen Fire Department updated the City's Accident Prevention Plan in compliance with Labor and Industries regulations
- Updated personnel policies pertaining to the City's leave donation program.
- Implemented personnel policies in compliance with new faith based leave state law and federal health care reform benefit eligibility.
- Conducted 12 external recruitments. Additional internal and continuous (civil service) recruitments rounded out a busy year. A total of 18 new employees joined the City in 2014.
- Implemented quarterly *Aberdeen at Work* newsletter to promote the activities of the City to citizens, elected officials and employees.

2015 Objectives & Goals

- Implement union contract changes
- Review and recommend changes to the City Personnel Policies
- Review and recommend changes to the City's CDL drug and alcohol testing program
- Work with City's safety committee to enhance safety culture
- Achieve AWC's Well City Award and 2% insurance premium discount

2015 Budget Highlights

The 2015 budget maintains the ongoing needs of the department in order to maintain up-to-date on the ever changing landscape of Human Resources rules and regulations. This budget reflects the Human Resources Technician assignment to HR as a full-time employee (had previously been assigned to Finance for 5%). Overall staffing costs decreased from 2014 due to a change in personnel. The total for the non-

FUND: 001
DEPT: 19

General Government
Facilities

City of Aberdeen
2015 Budget

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| <u>Source of Revenue</u> | | | |
| Percent of General Government Revenues | 0.7% | 0.8% | 0.7% |
| <u>Uses of Funds</u> | | | |
| Supplies | \$ 4,500 | \$ 5,000 | \$ 12,452 |
| Other Services & Charges | 88,000 | 102,090 | 85,595 |
| Capital Outlay | - | - | - |
| <i>Total Use of funds</i> | \$ 92,500 | \$ 107,090 | \$ 98,047 |

Narrative

General Department Overview

Provides for the general operation, maintenance, repairs, and janitorial services for City Hall.

FUND: 001
DEPT: 21

General Government
Engineering

City of Aberdeen
2015 Budget

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Revenue | | | |
| Percent of General Government Revenues | 2.5% | 2.5% | 2.4% |
| Uses of Funds | | | |
| Salaries & Wages | \$ 208,052 | \$ 206,946 | \$ 223,322 |
| Personnel Benefits | 74,708 | 94,580 | 75,770 |
| Supplies | 14,000 | 14,000 | 4,855 |
| Other Services & Charges | 30,050 | 12,950 | 7,570 |
| Interfund Payments | 5,100 | 6,300 | 8,791 |
| Capital Outlay | - | - | - |
| <i>Total Use of funds</i> | \$ 331,910 | \$ 334,776 | \$ 320,308 |

Narrative

General Department Overview

This group provides engineering services and project administration for public works projects. Public right of way permitting and development review. Mapping services. Archival management. Timber lands management.

2014 Achievements

Various street improvement projects completed including the Chehalis Bridge lighting, and the 2014 Transportation Benefit District paving project. Another timber sale was completed.

2015 Objectives & Goals

Manage the 2015 capital improvement program including the TBD, the city wide ADA project and the pavement preservation project.

FUND: 001
DEPT: 23

General Government
Community Development

City of Aberdeen
2015 Budget

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Revenue | | | |
| Percent of General Government Revenues | 2.7% | 3.4% | 3.5% |
| Uses of Funds | | | |
| Salaries & Wages | \$ 199,092 | \$ 297,721 | \$ 302,012 |
| Personnel Benefits | 96,024 | 116,746 | 101,470 |
| Supplies | 7,000 | 9,800 | 6,384 |
| Other Services & Charges | 55,000 | 37,180 | 45,311 |
| Capital Outlay | - | - | 3,638 |
| Interfund Charges for Services | 2,500 | 4,000 | - |
| <i>Total Use of funds</i> | \$ 359,616 | \$ 465,447 | \$ 458,815 |

Narrative

In 2015 both the Building and Code Enforcement Department and the Community Development Department were combined to form the Community Development Department. This Department houses the Planning, Building and Code Compliance Divisions of the City of Aberdeen. This Department has 5 full time employees, with one of the five positions remaining vacant and unfunded for the 2015 year.

Planning Division

This division of the department processes land use permit actions involving conditional uses, variances, rezones, subdivisions, short plats, boundary line adjustments, shoreline and environmental permits and commercial permissive use permits. This department also serves as Secretary to the Planning Commission, the Board of Adjustment, the Shoreline Hearings Board, the Good Neighbor's Revolving Loan Fund Committee, Historic Preservation Commission and the Lodging Tax Advisory Committee. This department also administers the Urban Development Action Grant (UDAG) fund, the Neighborhood Stabilization Program (NSP), the Community Development Block Grant (CDBG) and the Brownfield Redevelopment Fund. This department is also responsible for some of the preparation and submittal of grant and loan applications as well as helping oversee any environmental cleanup/redevelopment projects. Currently this division has one employee. There is a full time employee position (shared with the Building Division) that will not be funded in 2015.

Building Division

This division of the department is responsible for reviewing construction plans for compliance with building, plumbing, mechanical, energy and barrier-free design codes and ordinances. This division issues permits for new and remodeled commercial and residential structure and performs inspections for structural, plumbing and mechanical inspections for numerous city and private sector construction projects. Currently this division has two full-time and one part-time employee. There is a fulltime employee position (shared with the Planning Division) that will not be funded in 2015.

Code Compliance Division

This division of the department responds to approximately 700 code enforcement complaints per year concerning public nuisance, including the condition of private property and inoperable vehicles located on City streets and private property; garbage, vegetation and debris removed from private property and public right-of-ways. This division also helps enforce zoning code regulations. Currently this division has one part-time employee.

Narrative Continued

2015 Objective and Goals

Planning Division

This division will work with the Parks Department, the Planning Commission and the Historic Preservation Commission on securing funds to prepare a Community Vision Plan. We anticipate that it will happen in 2015 and carry through to 2016. This division will also be working heavily with the Historic Preservation Commission in applying for grants to begin work on creating a historic district for downtown. This division will focus additional effort in the downtown in helping to get Main Street started, as well as continued efforts in revitalization. This division will also be working directly with the Grays Harbor Historical Seaport Authority and helping to facilitate a master plan for the Seaport Landing Development. This division will be working closely with other departments in promoting the City in general. This division will also continue the process of updating the Shoreline Master Program for the City of Aberdeen. We anticipate that the update of Aberdeen's Shoreline Master Plan will be in 2015.

Building Division

This division will continue the administration of the building abatement program from fiscal year 2014. In 2015 this division will update current address and permit files (including Electric Permits) and will work toward the goal of digitizing and streamlining the address files. This division will continue to produce monthly reports to the Mayor and City Council on activities in the building and code compliance divisions.

Code Compliance Division

This division will maintain utilization of the nuisance abatement funds to remove public nuisance vegetation throughout the city. This division will also continue to track complaints in the computerized tracking system.

The Community Development Department will continue to create an atmosphere that is conducive to building development, construction and nuisance abatement control.

Civic/Education

Planning Division

This division is involved in community based programs, such as the Greater Grays Harbor Inc., the Council of Governments, the Committee on .08 Funds, the Jobs Development Team, the Columbia Pacific Resource Conservation and Economic Development District, the Aberdeen Revitalization Movement, the Aberdeen Museum of History and Altursa. This division is also a member of the Planners Association of Washington, the American Planning Association, and the Historic Preservation Forum.

Building Division

This division is a member of the International Code Compliance, Rainier Chapter, the WABO (Washington Association of Building Officials) and the International Code Compliance, Grays Harbor County Board of Appeals and the City of Hoquiam Board of Appeals.

Code Compliance Division

This division is also a member of the International Code Compliance and the WABO. This division also belongs to the Washington State Association of Code Enforcement and serves on the Executive Board for NeighborWorks of Grays Harbor.

FUND: 001
DEPT: 45

General Government
Police

City of Aberdeen
2015 Budget

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Revenue | | | |
| Percent of General Government Revenues | 36.8% | 36.3% | 37.2% |
| Uses of Funds | | | |
| Salaries & Wages | \$ 3,366,810 | \$ 3,354,451 | \$ 3,348,835 |
| Personnel Benefits | 1,167,634 | 1,136,310 | 1,124,864 |
| Supplies | 60,500 | 62,500 | 71,288 |
| Other Services & Charges | 367,753 | 390,353 | 345,969 |
| Intergovernmental Services | - | - | - |
| Capital Outlay | - | - | 7,555 |
| Interfund Payments | - | - | 50,000 |
| <i>Total Use of funds</i> | \$ 4,962,697 | \$ 4,943,614 | \$ 4,948,511 |

Narrative

Patrol

The Patrol Division is commanded by Captain David Johnson assisted by Lieutenant Kevin Darst. They supervise 27 officers that are the first responders to all calls for services from our citizens. We anticipate that in 2015 request for police assistance will be consistent with what we have experienced for the last several years and these officers will respond to more than 26,000 calls for police service. These calls will vary from relatively minor situations to life-threatening occurrences. Officers' days are filled with many types of job assignments including investigating misdemeanor and felony crimes, working traffic enforcement, providing protection of persons and property, serving felony and misdemeanor warrants, serving subpoena and restraining orders, preparing and filing cases for prosecution, appearing in Municipal, District, Juvenile and Superior courts, and helping maintain our jail while by providing a safe environment for confined persons, providing public education, animal control, parking enforcement, and many other services to our citizens. In 2015 we will know if our efforts to obtain a Department of Justice Grant (applied for in 2014), in conjunction with the Aberdeen School District, to provide a SRO (School Resource Officer) program were successful. In the past the School Resource Officer built strong relationships and trust with our students, teachers and community members. It was a valuable program we would like to provide to our community again.

In 2011, the City added two patrol officers funded by a Department of Justice COPS grant. Funding for the positions ends in March 2015; however, the City is required to maintain the positions through March 2016.

Investigations

The Investigations Division is commanded by Captain John Green. One Sergeant, and four Detectives, with one assigned to the Grays Harbor County Drug Task Force, work under his direction to complete follow-up investigations on most felony and other serious crimes. If we look at case load numbers for the last several years, in 2015 more than 1500 Felony cases will be investigated. Because of budget concerns we have chosen not fill the Investigations Police Services Clerk position, which has been vacant since 2008. In order to complete the very high magnitude of paperwork and investigative data entry generated, we have used the services of Express Personnel to provide a clerical person for our Detectives Section who works 20 hours per week. One result of this position not being filled is an additional load on the Administration Assistant.

Narrative Continued

Records

Our three Records Specialists continually do an amazing job day in and day out. They complete volumes of data entry, and filing reports, court orders and warrants and handling the numerous requests for public disclosure information, concealed pistol permits, firearms dealer permits and other request from citizens. Taking into consideration that the records staff also talks to over 200 people per day on the phone or 49,800 phone calls each year, you can see this 3 person staff is extremely busy, yet still offer service with a smile. In 2014 long time Police Department employee Myra Rockwell retired and Records Specialist Becca Anderson was selected to fill her position. Natalie Streifel was hired to fill her position and has been a great addition to our Records staff

On a more positive note we are pleased that for the 25th straight year the Aberdeen Police Department was selected to receive partial grant funding (the funding has been reduced considerably) for two positions in the Grays Harbor County Narcotics Drug Task Force (DTF). The DTF continues to interdict the flow of drugs into Aberdeen and the surrounding communities. Additionally, we applied for and received a STOP Domestic Violence Grant for the 9th straight year which will continue to fund our specialized domestic assault response team (DART) within our community to include a witness/victim coordinator.

The Aberdeen Police Department is dedicated to the pursuit of excellence in providing professional and caring law enforcement services to our community. Our commitment in 2015 is to continue provide the best service possible within the authorized budgetary resources available to our department, and to do it with a smile.

FUND: 001
DEPT: 46

General Government
Care/Custody of Prisoners

City of Aberdeen
2015 Budget

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Revenue | | | |
| Percent of General Government Revenues | 3.3% | 3.4% | 3.3% |
| Uses of Funds | | | |
| Salaries & Wages | \$ 256,444 | \$ 263,454 | \$ 222,891 |
| Personnel Benefits | 129,334 | 129,061 | 103,519 |
| Supplies | 55,000 | 59,000 | 64,404 |
| Other Services & Charges | 10,300 | 10,750 | 2,854 |
| Intergovernmental Services | - | 5,000 | - |
| Capital Outlay | - | - | - |
| Interfund Payments | - | - | 50,000 |
| <i>Total Use of funds</i> | \$ 451,078 | \$ 467,265 | \$ 443,668 |

Narrative

In 2014 we will have seen a huge reduction in the daily population at our municipal jail that we expect to see continue into 2015. However, no matter what the jail population, the jail must be staffed 24/7. In 2014, because of Correction Officer staffing (we were down to 2 Correction Officer at one point in 2014), we expended a lot of overtime hours to staff the jail 24/7. That cost should be reduced in 2015 now that our correction staff currently has 4 full time correction officers with hopefully a 5th hired by 2015.

FUND: 001
DEPT: 48

General Government
Fire

City of Aberdeen
2015 Budget

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Revenue | | | |
| Percent of General Government Revenues | 13.2% | 13.1% | 13.4% |
| Uses of Funds | | | |
| Salaries & Wages | \$ 1,175,577 | \$ 1,195,822 | \$ 1,142,342 |
| Personnel Benefits | 412,309 | 377,185 | 448,977 |
| Supplies | 46,800 | 45,600 | 28,276 |
| Other Services & Charges | 151,500 | 161,000 | 106,821 |
| Capital Outlay | - | - | - |
| Interfund Payments | - | - | 60,000 |
| <i>Total Use of funds</i> | \$ 1,786,186 | \$ 1,779,607 | \$ 1,786,416 |

Narrative

General Department Overview

The Fire Department is comprised of 33 uniformed members, a Fire Chief, Assistant Chief, Administrative Coordinator, and EMS Accounts Specialist. A portion of the administrative staff and 12 uniformed members are budgeted to the General Fund. In addition to fire suppression, the department provides fire prevention, code enforcement, public education, and emergency medical service to the citizens of Aberdeen and contracted jurisdictions outside the city limits.

2015 Objectives & Goals

The department will strive to meet the needs of the citizens we protect while remaining fiscally responsible. We will continue to provide our personnel with the training and equipment necessary to provide the public we serve with progressive fire suppression, prevention, and educational services they have come to depend on.

2015 Budget Highlights

The fire budget will see an increase of less than 1% in 2015. The fire department is a service organization whose primary resource is personnel. As such, the budget increase is primarily due to increases in the salaries and benefits of the personnel assigned to this fund. The increase is also attributed to the cost of maintaining and operating our aging fire apparatus and facilities. The department is dedicated to controlling these costs through preventative maintenance. Most line item expenses have been carried over without change from the previous year.

FUND: 001**General Government***City of Aberdeen***DEPT: 49****911 Call Center***2015 Budget*

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| <u>Source of Revenue</u> | | | |
| Percent of General Government Revenues | 1.4% | 1.5% | 1.3% |
| <u>Uses of Funds</u> | | | |
| Intergov'n't Emergency 911 Call Center | \$ 181,628 | \$ 201,463 | \$ 164,211 |
| Intergov'n't telephonic warning | 3,800 | 3,800 | 6,784 |
| Intergovern't Emergency Management | - | - | - |
| <i>Total Use of funds</i> | \$ 185,428 | \$ 205,263 | \$ 170,995 |

Narrative

This Division accounts for the service fee paid to the Grays Harbor 911 Call Center. The City is also part of an intergovernmental allocation for emergency management services and the telephonic phone system that is administered by Grays Harbor County.

City of Aberdeen
General Government Fund Revenues
(in thousands)

| | Reference | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2014 | 2015 | 2014 to 2015 |
|--------------------------------------|-----------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-------------------------|
| | Page | Actual | Actual | Actual | Actual | Actual | Actual | Est Actual | Budget | Budget | Budget |
| | Number | | | | | | | | | | % Change Incr (Decr) |
| <u>Taxes</u> | | | | | | | | | | | |
| Property Taxes | 20 | 2,143 | 2,231 | 2,239 | 2,283 | 2,372 | 2,480 | 2,533 | 2,533 | 2,570 | 1.5% |
| Sales Taxes | 20 | 3,618 | 3,289 | 3,441 | 4,087 | 3,348 | 3,310 | 3,632 | 3,657 | 3,661 | 0.1% |
| Criminal Justice Sales Taxes | 21 | 212 | 176 | 177 | 198 | 179 | 179 | 183 | 170 | 180 | 5.9% |
| B&O Taxes | 21 | 2,492 | 2,235 | 2,234 | 2,649 | 2,591 | 2,737 | 2,845 | 2,784 | 2,652 | -4.7% |
| Admission Taxes | 21 | 55 | 60 | 43 | 47 | 45 | 47 | 43 | 46 | 43 | -6.5% |
| Utility Taxes-Water & Sewer | 22 | 114 | 110 | 110 | 110 | 109 | 118 | 120 | 120 | 608 | 406.7% |
| Utility Taxes-Natural Gas | 22 | 219 | 226 | 178 | 149 | 136 | 116 | 148 | 120 | 150 | 25.0% |
| Utility Taxes-Telephone | 22 | 568 | 599 | 637 | 611 | 528 | 481 | 465 | 540 | 465 | -13.9% |
| Utility Taxes-Electric | 23 | 906 | 952 | 928 | 1,021 | 1,040 | 1,069 | 1,100 | 1,025 | 1,100 | 7.3% |
| Interfund Taxes | 23 | 331 | 355 | 343 | 345 | 331 | 376 | 381 | 381 | 381 | 0.0% |
| Leasehold Excise Taxes | 24 | 23 | 28 | 27 | 32 | 34 | 31 | 32 | 31 | 32 | 3.2% |
| Gambling Taxes | 24 | 190 | 88 | 77 | 68 | 66 | 60 | 57 | 60 | 56 | -6.7% |
| Total Taxes | | 10,871 | 10,349 | 10,434 | 11,600 | 10,779 | 11,004 | 11,539 | 11,467 | 11,898 | 3.8% |
| <u>Licenses & Permits</u> | | | | | | | | | | | |
| Occupational Licenses | 25 | 8 | 5 | 5 | 6 | 5 | 6 | 6 | 6 | 6 | 0.0% |
| Franchise Fees | 25 | 193 | 195 | 203 | 205 | 202 | 205 | 212 | 203 | 212 | 4.4% |
| Building Permit Fees | 25 | 340 | 258 | 317 | 270 | 176 | 444 | 230 | 279 | 151 | -45.9% |
| Misc Licenses/Permits | 26 | 7 | 5 | 6 | 6 | 6 | 6 | 5 | 5 | 5 | 0.0% |
| Total Licenses & Permits | | 548 | 463 | 531 | 487 | 389 | 661 | 453 | 493 | 374 | -24.1% |
| <u>Intergovernmental</u> | | | | | | | | | | | |
| City Assistance | 27 | 70 | 83 | 77 | 53 | 66 | 80 | 45 | 88 | 49 | -44.3% |
| PUD Privilege | 27 | 112 | 114 | 84 | 73 | 123 | 112 | 128 | 111 | 128 | 15.3% |
| Criminal Justice | 27 | 56 | 60 | 58 | 77 | 77 | 85 | 114 | 47 | 89 | |
| Liquor Board Excise | 28 | 79 | 80 | 81 | 82 | 62 | 11 | 27 | 20 | 32 | 60.0% |
| Liquor Board Profits | 28 | 111 | 113 | 132 | 118 | 168 | 152 | 150 | 150 | 148 | -1.3% |
| Fire Protection Services | 29 | 144 | 128 | 97 | 74 | 67 | 85 | 79 | 79 | 82 | 3.8% |
| Grant Programs | 29 | 149 | 52 | 457 | 104 | 42 | 42 | 33 | 33 | 33 | 0.0% |
| Total Intergovernmental | | 721 | 630 | 986 | 581 | 605 | 567 | 576 | 528 | 561 | 6.3% |
| <u>Charges for Services</u> | | | | | | | | | | | |
| Planning Fees | 30 | - | - | 137 | 72 | 70 | 159 | 61 | 63 | 30 | -52.4% |
| Financial Services | 30 | 279 | 279 | - | - | - | - | - | - | - | 0.0% |
| Engineering Services | 30 | 9 | 5 | 4 | 1 | 3 | 1 | - | - | - | 0.0% |

City of Aberdeen
General Government Fund Revenues
(in thousands)

| | Reference Page Number | 2008 Actual | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Est Actual | 2014 Budget | 2015 Budget | 2014 to 2015 Budget % Change Incr (Decr) |
|---|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|----------------|----------------|---|
| Misc Charges for Services | 31 | 124 | 130 | 71 | 58 | 58 | 57 | 66 | 52 | 67 | 28.8% |
| Total Charges for Services | | 412 | 414 | 212 | 131 | 131 | 217 | 127 | 115 | 97 | -15.7% |
| <u>Fines & Forfeits</u> | 32 | 409 | 361 | 445 | 414 | 414 | 409 | 357 | 400 | 359 | -10.3% |
| <u>Miscellaneous & Other Sources</u> | | | | | | | | | | | |
| Interest | 33 | 217 | 92 | 72 | 47 | 21 | 44 | 26 | 35 | 26 | -25.7% |
| Miscellaneous | 33 | 49 | 29 | 20 | 17 | 28 | 17 | 6 | 13 | 4 | 0.0% |
| Transfers | 33 | 119 | 179 | 165 | 114 | 133 | 105 | 99 | 99 | 170 | 71.7% |
| Total Misc Revenues | | 385 | 300 | 257 | 178 | 182 | 166 | 131 | 147 | 200 | 36.1% |
| Total General Gov't Revenues | | 13,346 | 12,517 | 12,865 | 13,391 | 12,500 | 13,024 | 13,183 | 13,150 | 13,489 | 2.6% |

General Fund Revenue Manual



**City of Aberdeen
2015 Revenue Manual
General Fund**

TAXES

A. PROPERTY TAXES

Authority:

- RCW 84.52.043 - Up to \$3.375 per \$1,000 assessed valuation.
- RCW 41.16.060 - \$0.225 per \$1000 of assessed valuation (for cities having pre-LEOFF firemen’s pension).

Description of Revenue:

This is a tax on all non-exempt real and personal property located within the City. On November 4, 1997 the voters passed Referendum 47. The effect of this referendum was to limit increases in property tax assessment to the annual change in the implicit price deflator (IPD) or up to 6% with a “finding of substantial need” and a majority plus one vote. Subsequent action taken by the legislators limited the annual increase to 1%.

The City is restricted to a total operating levy of \$3.60 per \$1,000 assessed value. Aberdeen has a Firemen’s Pension Fund, so the City may include an additional \$0.225 per \$1,000 assessed value levy on top of the \$3.375 per \$1,000 assessed value regular property tax levy. In 2008, Aberdeen voters approved a library annexation to Timberland Regional Library Systems, which reduces the City’s maximum levy capacity by \$0.50 per thousand assessed value.

The City’s total assessed valuation for 2014 was \$933,547,542. Updated preliminary valuation numbers were not available from the Assessor’s Office, so 2014 valuations have been used for the Proposed Budget.

Projection Method and Comments:

The current budget allocation utilizes the City’s 1% growth limit estimated at \$31,000. Estimates are based on the 2014 final assessed valuation plus an average of new construction values for the past 3 years.

| | |
|--|----------------|
| General Tax Levy estimate – Current Expense Fund | \$2,570,056 |
| General Tax Levy estimate – Fire Pension Fund | <u>210,048</u> |
| Total | \$2,780,104 |

Typically between 93% and 96% of the assessment is collected during the budget year with additional revenue coming from the collection of delinquent assessments. The budget was prepared based on estimated values, and may vary from the actual collections.

B. SALES TAXES

Authority:

- RCW 82.14.030(1) 1970 Enactment – ½ of 1% (if the city is in a county levying the total sales tax, the city rate drops to 425/1,000 of 1% and is a credit against the county tax).
- RCW 82.14.030(2) 1982 Enactment – up to ½ of 1% additional sales tax authorization. If the county and city are both levying the tax, the city must allocate 15% of the amount which it receives to the county.

Description of Revenue:

Tax on sales of goods and services authorized up to 1% by the state legislature. The City increased its tax from ½% to a full 1% on October 1, 1982. Of this 1%, the City’s portion is a total of 0.85%.



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Projection Method and Comments:

The sales tax projection for 2015 is based on current year collection patterns adjusted for known construction and business fluctuations for 2015.

Sales tax revenue is projected to only increase by \$14,259 from 2014. This is less than ½% increase. Estimates are based on known fluctuations related to construction projects. The pontoon project and Grays Harbor College construction projects are ending in 2015, causing large decreases. The City anticipates that Wal-Mart will experience an increase in sales due to their expanded inventory after their facility expansion and re-opening resulting in an increase to sales tax revenue.

C. CRIMINAL JUSTICE SALES TAXES

Authority:

- RCW 82.14.340 2004 Enactment – County commissioners or council may vote to levy a county-wide 0.10% sales tax for criminal justice purposes. The sales tax is subject to the same referendum provisions as the second half percent sales tax. Ten percent of the funds collected are distributed to the county, with the remainder allocated to the cities and the county on the basis of population.

Description of Revenue:

There are also minimal criminal justice funds distributed on a per capita basis by the State.

Projection Method and Comments:

The sales tax projection for 2015 is based on current year revenues adjusted for decreases in construction and increases in sales due to expanded store operations.

D. BUSINESS AND OCCUPATION TAXES

Authority:

- RCW Title 35 and 35a – Provides broad authority for cities and towns to impose license fees for revenue and regulatory purposes. Chapter 49, laws of 1982, 1st ex. Session, contains the B&O tax limitations. Limited to 2/10 of 1% (unless higher rates existed as of 1/1/1982).

Description of Revenue:

This is an excise tax on gross business activity. The City's B&O rates vary from a high of 0.00375 per dollar on professional services to a low of 0.002 on manufacturing and extracting. The reduction in B&O taxes of 1980 was canceled and the rates were returned to their current levels in July of 1981. In 1982 the state legislature imposed several restrictions on increasing B&O taxes at the local level; however, the City's higher rates were "grandfathered" in.

Projection Method and Comments:

The B&O tax projection for 2015 is based on current year revenues adjusted for decreases in construction and increases in sales due to expanded store operations.

E. ADMISSIONS TAXES

Authority:

- RCW 35.21.280
- City Ordinance #6504



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General Fund**

Description of Revenue:

The City imposes an admissions tax of 5% on all non-school events including movie houses, theaters, and plays. Non-profit organizations are exempted from this tax. During 2010, the City Council amended city code to exclude live performances in the Downtown Parking and Improvement District area.

Projection Method and Comments:

This tax comes primarily from the only cinema in town and has remained relatively flat for years.

F. UTILITY TAX – WATER AND SEWER

Authority:

- RCW 35.22.280 – Provides authority for cities to impose Utility and Business Occupation Taxes for revenue and regulatory purposes.
- Ordinance #6429

Description of Revenue:

A 2% utility tax on resident water and sewer charges for services. The Mayor's preliminary budget contains a provision to increase the utility tax to 4.5% and extends the tax to garbage, cable, and storm water.

Projection Method and Comments:

The current rate was enacted with passage by the City Council in December 2006. The projection is based on current levels of collections, adjusted for the proposed rate increase and added service areas.

G. UTILITY TAX – NATURAL GAS

Authority:

- RCW 82.14.230
- RCW 35.21.870
- City Ordinance #5632

Description of Revenue:

The tax rate is limited to 6% of the gross value of utility services consumed. For cities with a utility rate in excess of 6%, the State established guidelines for reducing this tax (chapter 49, laws of 1982). The mandated rampdown was implemented with City Ordinance #5632, and the rate has been reduced from a high of 8% in 1982 to 6% effective October 1, 1986.

Projection Method and Comments:

This utility tax is based upon 6% of utilities customer charges. The annual revenue will increase as usage and price increases. The price of this product has increased at a rate much higher than the rate of inflation making any forecast difficult.

H. UTILITY TAX – TELEPHONE

Authority:

- RCW 35.21.870
- City Ordinance #5623
- City Ordinance #5823



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Description of Revenue:

The tax rate is limited to 6% of the gross value of utility services consumed. For cities with a utility rate in excess of 6%, the State established guidelines for reducing this tax (chapter 49, laws of 1982). The mandated rampdown was implemented with City Ordinance #5632, and the rate has been reduced from a high of 8% in 1982 to 6% effective October 1, 1986. During the 1986 legislative session; however, ESHB 1892 was passed exempting certain access to revenues from taxation. In addition, the new law allowed certain cities to roll back their telephone tax to the 1985 tax rate and implement a new rampdown schedule. The City of Aberdeen enacted those provisions with Ordinance #5823.

Projection Method and Comments:

This utility tax is based upon 6% of utilities customer charges. Revenues were dropping due to widespread use of flat rate calling plans and calling cards. Expansion of the ordinance to keep pace with technology has assisted collections due to increased cellular phone services.

During 2007, the City Council updated the telephone tax ordinance definitions of telephone services to keep pace with current technology. Current revenue projections include the effect of this on collections related to cellular phone service.

I. UTILITY TAX – ELECTRIC

Authority:

- RCW 35.21.870
- City Ordinance #5632

Description of Revenue:

The tax rate is limited to 6% of the gross value of utility services consumed. For cities with a utility rate in excess of 6%, the State established guidelines for reducing this tax (chapter 49, laws of 1982). The mandated rampdown was implemented with City Ordinance #5632, and the rate has been reduced from a high of 8% in 1982 to 6% effective October 1, 1986.

Projection Method and Comments:

This utility tax is based upon 6% of utilities customer charges. The annual revenue will change as usage decreases and price increases.

J. INTERFUND TAX – WATER, SEWER, INDUSTRIAL WATER

Authority:

- RCW 35.22.570
- RCW 35a.82.020

Description of Revenue:

This represents a 5% tax upon the City's operated utilities in lieu of each utility paying specific taxes to the City such as: Property Tax, Business and Occupations Tax, and Public Utility Tax.

Projection Method and Comments:

This tax is based on current revenue collection and adjusted for the projected rate increase for sewer.



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K. LEASEHOLD EXCISE TAX

Authority:

- RCW 82.29A.040
- City Ordinance #5296

Description of Revenue:

Enacted by the City in 1976, the 4% leasehold tax is levied against all leasehold interests of publicly owned real or personal property. The tax is collected through and distributed by the State Department of Revenue.

Projection Method and Comments:

N/A

L. GAMBLING TAX

Authority:

- RCW 9.46.110
- City Ordinance #5797

Description of Revenue:

This tax is established by state law and enacted by City Ordinance. The state sets maximum taxing rates with cities free to tax at or below the maximum.

| | <u>City Tax</u> | <u>State Allowed Maximum</u> |
|-------------|-------------------------------|----------------------------------|
| Bingo | 5% of gross less prizes paid | 5% of gross less prizes paid |
| Punchboards | 10% of gross less prizes paid | 10% of gross less prizes paid |
| Card Games | 1% of gross | 20% of gross |

Projection Method and Comments:

The gambling tax is a local option tax on bingo, punchboards, and card games. In 1999, the city reduced this tax below state authorized maximums. The card games tax rate was reduced in 2006 from 10% to 1% of gross receipts.

M. MISCELLANEOUS TAX

Authority:

N/A

Description of Revenue:

Various tax sources such as:

- Sales of Tax Title Property
- Business Tax Penalties

Projection Method and Comments:

2014 projections are based on current year collections.



LICENSES AND PERMITS

A. OCCUPATIONAL LICENES

Authority:

- RCW 35.22.280(32)
- Aberdeen Municipal Code, Title 5

Description of Revenue:

This revenue item is comprised of license fees from many sources. The largest single source is the \$25 fee required with all new business applications. Other revenue sources are: Taxi Cab fees, Pawn Broker licenses, Tavern licenses, Adult Entertainment licenses, and other miscellaneous licenses.

Projection Method and Comments:

N/A

B. FRANCHISE FEE

Authority:

- City Ordinance #6358
- Franchise agreements with Comcast

Description of Revenue:

The grantee shall pay to the City, in April of each year, an amount equal to 5% of the grantee's gross revenue from all sources for the preceding calendar year.

Projection Method and Comments:

This fee is remitted quarterly by the cable TV operator, currently Comcast.

C. BUILDING PERMIT FEES

Authority:

- City Ordinance #6046

Description of Revenue:

Includes revenues generated by the issuance of building, electrical, and plumbing permits. The fee schedules have been adopted, by reference, from the Uniform Building/Electrical/Plumbing codes.

Projection Method and Comments:

Two large construction projects (AGP and State Pontoon Project) accounted for the large fluctuations of permit fees in 2010. Amounts for 2013 include several large retail projects and construction at the college.



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D. MISCELLANEOUS LICENSES AND PERMITS

Authority:

N/A

Description of Revenue:

Various licenses and permits such as: Alcoholic Beverage Licenses, Public Safety Permits, Street and Permissive Use Permits, and Fire Department Permit Fees.

Projection Method and Comments:

Estimates are based on current collection history.



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INTERGOVERNMENTAL

A. CITY ASSISTANCE

Authority:

- RCW 43.08.290
- RCW 82.45.060

Description of Revenue:

In 2005, legislation was passed that provided funding to cities and counties that were worst hit by the repeal of the motor vehicle excise tax and the resultant loss of the sales tax equalization funding. RCW 82.45.060 provides that 1.6% of the state real estate tax levied be deposited into the city-county assistance account. These funds will be diverted from the Public Works Trust Fund. Funds will be distributed based on a formula that is tied to the per capita revenues for the first half-cent of the sales tax up to 50% of the state-wide average for all cities. The maximum funding the city may receive is \$120,138, adjusted by the implicit price deflator for personal consumption expenditures for July.

Projection Method and Comments:

The estimated City Assistance money for 2015 is \$5.4 million to be split among eligible cities. Of this money, we are slated to get .8977%. We are projecting that the City will receive \$49,000 for 2015. Amounts are distributed in quarterly installments.

B. PUD PRIVILEGE TAX

Authority:

- RCW 54.28.070

Description of Revenue:

This is a tax levied by the State upon the business of generating and the distribution of electricity and is distributed annually by the State through the County to the City. The basis for this tax is the sale of electrical energy.

Projection Method and Comments:

2015 projections are based on a historical analysis of the PUD Privilege Tax trends.

C. CRIMINAL JUSTICE

Authority:

- RCW 82.14.320
- RCW 82.14.330

Description of Revenue:

Currently cities receive criminal justice revenue that comes from the state general fund. The City receives funds under the “High Crime” and “Population, Violent Crime, and Special Programs” allocations.

High Crime – Qualifying cities must have a crime rate in excess of 125 percent of the state-wide average, be levying (at the maximum rate) the second half cent of the sales tax or the half cent real estate excise tax, and have a per capita yield from the first half cent of the sales tax of less than 150 percent of the state-wide average. Thirty



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percent of the funds are distributed on the basis of population to cities that have a crime rate more than 175 percent of the state-wide average. The remainder is distributed to all qualifying cities solely on the basis of population.

Population, Violent Crime, and Special Programs - Sixteen percent of these funds are distributed on the basis of population, with each city getting a minimum of \$1,000 per year. Twenty percent is distributed, again on the basis of population, to those cities that have had an average violent crime rate in the last three years that is 150 percent of the statewide average. Fifty-four percent goes to cities on a per capita basis to be spent on innovative law enforcement strategies. The final 10% of funds is distributed to cities that contract with another governmental agency for the majority of their law enforcement services.

Projection Method and Comments:

2015 revenue calculated on a per capita basis were calculated based on 2015 estimates from the state. The revenues calculated based on crime rates were based on prior trends as they cannot be forecasted otherwise.

D. LIQUOR EXCISE TAX

Authority:

- RCW 82.08.160
- Initiative 1183, passed November 2011
- ESHB 2823, passed in 2011

Description of Revenue:

Effective with Initiative 1183, the calculation of liquor revenues is based on the collection of license fees paid by retailers and distributors. The original calculation was based on the profits generated from state run liquor sales.

Effective with passage of ESHB 2823, the State began diverting liquor excise tax to the State’s General Fund. Starting in 2014, \$10 million of Liquor Excise Tax started to be diverted to the State General Fund. This leaves only 17.5 percent of the liquor excise tax fund to be distributed to Cities and Counties.

Projection Method and Comments:

Per capita distribution amounts are estimated annually by the State and provided to cities for their budgeting process.

| | |
|--|---------------|
| 2015 estimated per capita distribution | \$ 1.91 |
| 2014 estimated population | <u>16,860</u> |
| | \$32,205 |

2% of Liquor Excise Tax must be devoted to an approved alcohol or drug addiction program.

E. LIQUOR BOARD PROFITS

Authority:

- RCW 66.08.190
- Initiative 1183, passed November 2011



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Description of Revenue:

Cities receive 80% of the excess funds (profits) of the Liquor Revolving Fund. The Liquor revolving fund consists of certain license and permit fees. As well as the profits derived from the sales of spirituous liquors by the Liquor Control Board.

Initiative 1183 passed in November 2011, eliminated State run liquor stores. The State will; however, be collecting revenue in the form of license fees from distributors and retailers. A portion of these “liquor profits” will still go to cities and counties.

Projection Method and Comments:

Per capita distribution amounts are estimated annually by the State and provided to cities for their budgeting process.

| | |
|--|---------------|
| 2015 estimated per capita distribution | \$ 8.77 |
| 2014 estimated population | <u>16,860</u> |
| | \$147,862 |

20.23% of Liquor Board Profits must be used for public safety purposes. 2% of Liquor Board Profits must be devoted to an approved alcohol or drug addiction program.

F. FIRE PROTECTION SERVICES

Authority:

- Individual Protection Contracts

Description of Revenue:

Revenues are from the State for fire protection to Stafford Creek Correctional Facility, individual fire protection service contract with Districts and one Homeowner’s Association.

Projection Method and Comments:

N/A

G. GRANTS

Authority:

- Federal and State Sources

Description of Revenue:

Projected revenue includes one federal passthrough grant program referred to as the STOP grant. The STOP grant was established to improve community response to violence against women. It is used to fund a domestic violence investigator as well as a coordinator in the prosecutor’s office.

Projection Method and Comments:

N/A



City of Aberdeen
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CHARGES FOR SERVICES

A. PLANNING FEES

Authority:

- City Ordinance #5980

Description of Revenue:

Includes revenues generated by zoning and subdivision, plan check, planning, and development fees.

Projection Method and Comments:

This revenue source can vary greatly from year to year as large construction projects are undertaken.

B. FINANCIAL SERVICES

Authority:

- RCW 43.09.210

Description of Revenue:

State law and Generally Accepted Accounting Principles (GAAP) require that all enterprise funds reflect fully the cost of providing services to the customer. Financial Services represent the cost attributable to maintaining customer accounts, billing, collection, accounting services, data processing, and related overhead. This amount is transferred to the General Fund to reimburse for these services.

Projection Method and Comments:

In 2010, the City implemented a Cost Allocation Plan and began treating these amounts as redistributed costs rather than revenue.

C. ENGINEERING SERVICES

Authority:

N/A

Description of Revenue:

These revenues are generated by the Public Works Department charging for the time they spend on all projects not directly funded out of General Government revenues. Some examples would be work done for: Water fund, Sewer fund, Arterial Street fund, Federal Aid Projects, and other State and Federal Projects.

Projection Method and Comments:

In 2008, the City began directly charging staff time to various funds rather than billing it as revenue. Current practice allocates staffing charges directly to individual projects so there are no direct billings.



**City of Aberdeen
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D. MISCELLANEOUS CHARGES FOR SERVICES

Authority:

N/A

Description of Revenue:

Various charges for services such as: Domestic Violence Filing Fees, Booking Fees, Photocopying, Election Filing Fees, and Law Enforcement Services.

Projection Method and Comments:

N/A



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FINES AND FORFEITS

A. FINES AND FORFEITS

Authority:

N/A

Description of Revenue:

The City retains a portion of court fines and court costs. Approximately 32% of court fines are transferred to the State of Washington.

Projection Method and Comments:

N/A



MISCELLANEOUS AND OTHER SOURCES

A. INTEREST

Authority:

N/A

Description of Revenue:

This revenue source is determined by the amount of cash reserves invested and the current interest yield.

Projection Method and Comments:

Interest rates since 2010 have been at historic lows. Rates are not expected to climb during 2015.

B. MISCELLANEOUS

Authority:

N/A

Description of Revenue:

Miscellaneous revenue accounts for revenue sources that don't fit into other revenue categories. Due to this, they are not areas we include in the budget. Examples of miscellaneous revenue include surplus sales, insurance recoveries, etc.

Projection Method and Comments:

N/A

C. TRANSFERS

Authority:

N/A

Description of Revenue:

Transfers are financial inflows from other funds. An example of a routine transfer is Drug Task Force (DTF) money transferred to the General Fund in order to supplement grant shortfalls in paying for Police Department staff assigned to DTF.

Projection Method and Comments:

N/A

Special Revenue Funds

| | 2015 Budget | 2014 Budget | 2013 Actual |
|---|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ - | \$ - | \$ - |
| Transfer from General Government | 73,500 | 83,500 | 79,900 |
| Miscellaneous | - | - | 285.00 |
| <i>Total Source of Funds</i> | \$ 73,500 | \$ 83,500 | \$ 80,185 |
| Uses of Funds | | | |
| Salaries | \$ - | \$ - | \$ - |
| Supplies | 3,900 | 3,900 | 2,647 |
| Other Services & Charges | 69,600 | 79,600 | 60,442 |
| Intergov't Services-Timberland Contract | - | - | - |
| Capital Outlay | - | - | - |
| Ending Cash Balance | - | - | - |
| <i>Total Use of funds</i> | \$ 73,500 | \$ 83,500 | \$ 63,089 |

Narrative

The City of Aberdeen, the first City in Grays Harbor to have a public library, is annexed to Timberland Regional Library (TRL), an Intercounty Rural Library District for the sole purpose of collecting the library's levy rate directly from Aberdeen property owners. Beginning in 2009, this voter-approved tax replaced the City's Intergovernmental Regional Contract with TRL.

The City is the owner of the library facility and premises, including the landscaping and parking areas. The maintenance and operation of the library is a continued responsibility of the City, with service provided by TRL. This partnership between the City and TRL provides valuable resources to the citizens of Aberdeen, including but not limited to: first exposure to early literacy, career support from resume to retirement, growth of personal interests and hobbies, entertainment and of course, community development. The library is also a Washington State document depository and has other specialized collections in the areas of local history, genealogy, and the Education Job Information Center.

The 2015 library budget reflects the maintenance and operation of the library and support for the City appointed Library Board. This budget includes fees for insurance on the facility and site, janitorial and landscape services, electricity, monitoring services for the fire alarm and elevator, and maintenance services for the fire alarm, elevator, and HVAC system.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 23,000 | \$ 20,000 | \$ - |
| Charges for Services | 34,000 | 34,000 | 34,000 |
| Transfer from Current Expense Fund (001) | 938,990 | 970,000 | 945,490 |
| Transfer from Morrison Park (107) | 11,000 | 11,000 | 11,000 |
| Transfer from Community Center (128) | 2,500 | 2,500 | 2,500 |
| Miscellaneous | 12,700 | 200 | 1,969 |
| <i>Total Source of Funds</i> | \$ 1,022,190 | \$ 1,037,700 | \$ 994,959 |
| Uses of Funds | | | |
| Salaries & Wages | \$ 549,025 | \$ 526,930 | \$ 513,313 |
| Personnel Benefits | 179,565 | 174,644 | 154,092 |
| Supplies | 99,750 | 117,250 | 112,427 |
| Other Services & Charges | 97,850 | 100,791 | 91,552 |
| Intergovtl Serv/Taxes | - | 21,000 | 52,000 |
| Reallocated Costs | 11,000 | 10,830 | 10,322 |
| Capital Outlay | - | 3,500 | - |
| Interfund - Equipment Rental | 62,000 | 60,000 | 58,941 |
| Ending Cash Balance | 23,000 | 22,755 | - |
| <i>Total Use of funds</i> | \$ 1,022,190 | \$ 1,037,700 | \$ 992,647 |

Narrative

General Department Overview

The Aberdeen Parks & Recreation Department is a full service agency that is responsible for the administration, development, and maintenance of over 240 acres of developed park land and beautification grounds within our city. Of which, 140 acres are considered high use. We also provide over 65 organized recreation programs for our constituents of all ages. The department is staffed by 6 full time employees, and supplemented by a part time staff of over 40, working as recreation leaders and supervisors, umpires, scorekeepers, instructors, and maintenance crews.

2014 Achievements

In addition to our daily maintenance in the parks, our maintenance crew worked on two major drainage projects this year, one at the Bishop Complex and one in Pioneer Park. We installed sideline fences at the Pioneer Park slowpitch fields #1 and #2. We continued to fill and level Herbig Park while also working on a soccer practice area at the Bishop Complex. 2014 included an effort by our department to

Most of our recreation programs are organized and funded through Fund 132, however, we continue to coordinate and organize recreation programs and outside user groups access to our facilities through Fund 102.

2015 Objectives & Goals

Our main priority for 2015 will be the Phase 2 restoration of Sam Benn Park. This project will repair, create a new bulkhead to support the tennis courts, build ADA sidewalks to the tennis courts, build a sitting/viewing area adjacent to the tennis courts as well as a sitting area below the tennis courts. A secondary project at Sam Benn Park will be to improve parking and replace the trees and sidewalks along the "Memorial Walk".

2015 Budget Highlights

2015 is shaping up to be an exciting year for the Parks Department. We hope to complete our Sam Benn Park Phase 2 remodel (Fund 320), improve parking at Sam Benn Park (Fund 320).

| | 2015 Budget | 2014 Budget | 2013 Actual |
|----------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 84,270 | \$ - | \$ - |
| Motor Vehicle Tax | 342,100 | 344,000 | 347,803 |
| Grant | - | 50,000 | 163,484 |
| Intergovernmental Revenues | 480,000 | 474,790 | 414,000 |
| Charges for Services | 10,000 | 20,500 | 5,974 |
| Miscellaneous | 6,000 | 7,500 | 5,790 |
| Transfer from 405 | - | - | - |
| Transfer from General Government | 1,018,696 | 1,073,010 | 1,008,850 |
| <i>Total Source of Funds</i> | \$ 1,941,066 | \$ 1,969,800 | \$ 1,945,901 |
| Uses of Funds | | | |
| Salaries & Wages | \$ 774,559 | \$ 806,800 | \$ 782,030 |
| Personnel Benefits | 360,677 | 394,160 | 340,351 |
| Supplies | 142,840 | 168,840 | 178,573 |
| Other Services & Charges | 377,150 | 365,790 | 364,284 |
| Intergovtl Serv/Taxes | - | - | 119 |
| Reallocated Costs | 28,060 | 21,660 | 26,838 |
| Capital Outlay | 41,230 | 15,000 | 6,231 |
| Interfund - Equipment Rental | 216,550 | 197,550 | 177,734 |
| Ending Cash Balance | - | - | - |
| <i>Total Use of funds</i> | \$ 1,941,066 | \$ 1,969,800 | \$ 1,876,160 |

Narrative

General Department Overview

The street division is responsible for maintenance and operation of the public infrastructure. Which includes streets , alleys, ditches, culverts , levees , bridges, city owned street lights and traffic signs. This group responds to right of way spills and general constituent concerns and complaints . This group has effectively integrated management of the cities Phase II Stormwater permit. The street division is utilized city wide as a skilled construction team.

The street division maintains over 98 miles of roads. Maintains over 20 miles of ditch, miles of culvert pipes almost 5 miles of dike.

2014 Achievements

The construction of approximately 20 wheel chair ramps. Multiple drainage repairs such as Anderson hill and Stewart Blvd. Street crews prepared the roads so the contractor could come in and perform the work for the 2014 Transportation benefit district paving project. Street sweeping effort and efficiency increased in 2014.

2015 Objectives & Goals

Street crews performing around 1,000 tons of paving for the 2015 transportation benefit district . Continuation of the street sign replacement(some 250 signs) and inventory project. Implementation of the sidewalk replacement program.

2015 Budget Highlights

A 5% reduction from last years budgeted general fund impact. High pressure sodium street light replacement pilot project \$7,000

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 204,000 | \$ - | |
| Grants | 850,000 | 743,000 | 971,238 |
| Department of Transportation | 700,000 | 450,000 | - |
| Chehalis Basin Flood Authority | - | 450,000 | - |
| Investment Interest & Misc. | - | - | 125,838 |
| Transfer in - 399 | 20,000 | 50,000 | - |
| <i>Total Source of Funds</i> | \$ 1,774,000 | \$ 1,693,000 | \$ 1,097,076 |
| Uses of Funds | | | |
| Capital Outlay | \$ 1,774,000 | \$ 1,693,000 | \$ 1,032,871 |
| Ending Cash Balance | - | - | - |
| <i>Total Use of funds</i> | \$ 1,774,000 | \$ 1,693,000 | \$ 1,032,871 |

Narrative

General Department Overview

This fund an account for grant funded transportation and related capital projects administered by public works. The fund is used to fund transportation and drainage capital improvements.

2014 Achievements

The completion of the Chehalis River Bridge Lighting project. Engineering for the citywide ADA ramp project and the downtown pavement preservation project. ADA ramp monies officially allocated by WSDOT. The ongoing South Side Levee recertification and the Chehalis River flood authority preliminary engineering for the northside levee.

2015 Objectives & Goals

Complete the downtown pavement preservation project and City wide ADA ramp project. Get the southside levee recertified. Have a bid package completed for the Northside levee.

2015 Budget Highlights

Close to 2 million will be expended toward City wide ADA ramp project, the down town pavement preservation project and the North Side Levee project. Local match will be required. A portion of that will be funded through a \$20,000 transfer from fund 399.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|----------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 1,800 | \$ 6,239 | \$ - |
| Motor Vehicle Tax (6.92%) | 1,200 | 1,200 | 1,362 |
| Transfer from General Government | - | - | - |
| Investment Interest | - | - | 16 |
| <i>Total Source of Funds</i> | \$ 3,000 | \$ 7,439 | \$ 1,378 |
| Uses of Funds | | | |
| Capital Improvements | \$ 2,000 | \$ 7,000 | \$ 1,737 |
| Transfers to Morrison Park Fund | - | - | - |
| Ending Cash Balance | 1,000 | 439 | - |
| <i>Total Use of funds</i> | \$ 3,000 | \$ 7,439 | \$ 1,737 |

Narrative

General Department Overview

The Paths & Trails Fund was established by RCW 47.30.050 and it is restricted to, and only for, the use of paths and trails and must be expended within four years of receipt. In previous years, monies from this fund have helped to develop the South Aberdeen Trail, Chehalis River and Morrison Riverfront Park Trails.

2014 Achievements

We placed informational signs along the Chehalis River Walkway and installed two concrete rest benches along the walkway.

2015 Objectives & Goals

We will be building accessible ramps to access the Chehalis River Walkway.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|---|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 10,348 | \$ 10,348 | \$ - |
| Interest & Other Misc. Revenue | 530 | 30 | 54 |
| Pavilion Rent | 35,000 | 35,000 | 44,600 |
| <i>Total Source of Funds</i> | \$ 45,878 | \$ 45,378 | \$ 44,654 |
| Uses of Funds | | | |
| Pavilion Operations & Building Improvements | \$ 29,650 | \$ 27,250 | \$ 32,104 |
| Park Maintenance | - | - | - |
| Transfer to Parks Fund | 11,000 | 11,000 | 11,000 |
| Ending Cash Balance | 5,228 | 7,128 | |
| <i>Total Use of funds</i> | \$ 45,878 | \$ 45,378 | \$ 43,104 |

Narrative

General Department Overview

The Morrison Riverfront Park Fund was established as a capital construction fund for revenues received from grants, leases, donations, and other sources to help finance the construction development of this park. We also operate the Log Pavilion and its reserves out of this fund.

2014 Achievements

We continue to average 200 events a year. In 2014, we had emergency repairs to several rotten logs as well as a gas service line.

2015 Objectives & Goals

We have no major repairs planned for 2015.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 861,815 | \$ 550,000 | \$ - |
| Investment Interest & Misc. | - | - | 2,664 |
| Insurance Recoveries | - | - | - |
| Transfer | - | 209,500 | 88,500 |
| <i>Total Source of Funds</i> | \$ 861,815 | \$ 759,500 | \$ 91,164 |
| Uses of Funds | | | |
| Claims & Judgments | | \$ - | \$ - |
| Professional Services | | 26,500 | 24,910 |
| Ending Cash Balance | 861,815 | 733,000 | - |
| <i>Total Use of funds</i> | \$ 861,815 | \$ 759,500 | \$ 24,910 |

Narrative

The Insurance Reserve Fund pays for claims, judgments, investigation, administration, and litigation expenses not covered by insurance.

In January 1, 1985 the City of Aberdeen joined the Washington Cities Insurance Authority for the purpose of self insuring the city's liability exposure.

During the 2008 budget process a reserve for Police and Fire Pension long term care was established. In accordance with budget policy, the balance of the unspent long term care appropriations will be transferred into this reserve annually. As of December 31, 2013 the balance in this reserve was \$664,800, and is estimated to be \$1,048,300 by the end of 2014.

2014 Highlights

During 2013, an alternate healthcare plan was selected for pensioners over age 65. The premium cost savings generated from this change are to be transferred to the long term care reserve at the end of 2014. This is estimated to be \$271,000.

2015 Budget Highlights

Premiums have again risen along with more pensioners in longterm care. No contributions are budgeted to the reserve for 2015.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|-------------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 156,492 | \$ 186,000 | \$ - |
| Intergovernmental Revenues | 128,470 | 126,835 | 148,288 |
| EMS Availability Fee | 1,898,468 | 1,877,614 | 1,826,387 |
| Ambulance/EMS Aid Fees | 1,170,884 | 1,170,000 | 1,184,715 |
| Investment Interest/Misc. | - | - | 4,758 |
| Transfer from General Fund: | | | |
| <i>Total Source of Funds</i> | \$ 3,354,314 | \$ 3,360,449 | \$ 3,164,148 |
| Uses of Funds | | | |
| Salaries & Wages | 2,076,381 | \$2,074,842 | 2,027,618 |
| Personnel Benefits | 708,844 | 721,895 | 721,421 |
| Supplies | 92,000 | 85,000 | 75,489 |
| Other Services & Charges | 187,000 | 182,000 | 131,498 |
| Reallocated Costs | 59,000 | 53,960 | 53,960 |
| Capital Outlay | - | - | 5,443 |
| Transfer Out for 911 Dispatch | 24,600 | 36,263 | 28,750 |
| Interfund- Equipment Rental Reserve | 50,000 | 50,000 | 50,000 |
| Ending Cash Balance | 156,489 | 156,489 | - |
| <i>Total Use of funds</i> | \$ 3,354,314 | \$ 3,360,449 | \$ 3,094,179 |

Narrative

General Department Overview

The fire department, in addition to fire suppression, provides emergency medical care and transport of the sick and injured to the citizens of Aberdeen and contracted jurisdictions outside the city limits. The department's 33 line personnel are all certified as Washington State Emergency Medical Technicians. In addition, 21 personnel possess the advanced certification of Paramedic. A portion of the administrative staff and 21 uniformed members are allocated to this fund. The 120 fund supports 65.4% of the total fire department budget.

2014 Achievements

Commensurate with other fire departments across the United States, 80% of the Aberdeen Fire Department's call volume is in response to medical calls. The department continues to see a high demand for medical responses each year and continuously evaluates its operational practices to meet the demand.

2015 Objectives & Goals

We will continue to offer progressive medical care to our customers by providing compassionate personnel equipped and trained in the latest medical techniques and methodologies.

2015 Budget Highlights

To maintain the current level of emergency medical service, the fire department is requesting an increase in the EMS availability fee charged to its residents and the contracted areas outside the city limits of Aberdeen. We project that an increase of 2% to the contracted areas and a 2% to 4% increase to the residents of Aberdeen will be necessary to sustain EMS operations. The fire department, through use of reserves, was able to maintain operations for the past year without raising the availability rate. The increases in personnel salary and benefits, medical supplies, and equipment repairs and maintenance precludes us from carrying this practice over to 2015. Most line item expenses have been carried over without change from the previous year.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|---------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ - | \$ - | \$ - |
| License fees | 1,000 | 1,000 | 1,328 |
| Intergovernmental Revenues | 3,500 | 3,800 | 5,038 |
| Shelter Fees/Court Fines | 4,500 | 5,500 | 6,832 |
| Transfer from General Fund | 116,311 | 128,944 | 129,660 |
| Interest Income/Donations/Misc. | | - | 868 |
| <i>Total Source of Funds</i> | \$ 125,311 | \$ 139,244 | \$ 143,726 |
| Uses of Funds | | | |
| Salaries & Wages | \$ 78,395 | \$ 77,692 | \$ 76,018 |
| Personnel Benefits | 25,986 | 33,117 | 27,949 |
| Supplies | 2,500 | 3,500 | 2,055 |
| Other Services & Charges | 15,100 | 20,600 | 9,824 |
| Capital Outlay | - | - | - |
| Reallocated Costs | 3,330 | 4,335 | 4,129 |
| Ending Cash Balance | - | - | - |
| <i>Total Use of funds</i> | \$ 125,311 | \$ 139,244 | \$ 119,975 |

Narrative

The Animal Control is staffed by a full time Animal Control Officer assisted by a half time Shelter Custodian. The Animal Control Officer is responsible for patrolling the streets of Aberdeen investigating animal complaints, caring for and adopting animals that are housed at the shelter. He also responds to calls for service to include vicious animals, biting, lost animals, injured animals, etc. The ACO also patrols the city limits of Westport one day per week, per a services contract. In 2015 the Animal Control Budget has been reduced by \$13,933 because of reduced building and maintenance and repair funds and also a reduction in medical cost for one employee.

FUND: 122**Downtown Parking Enforcement***City of Aberdeen
2015 Budget*

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ - | \$ - | \$ - |
| Parking Infraction Fees | 5,000 | 10,000 | 7,091 |
| Business Improvement District Assessment | 6,000 | 6,000 | 9,300 |
| Interest Income | - | - | 129 |
| Transfer from General Fund | 56,622 | 53,220 | 53,070 |
| <i>Total Source of Funds</i> | \$ 67,622 | \$ 69,220 | \$ 69,590 |
| Uses of Funds | | | |
| Salaries & Wages | \$ 46,624 | \$ 46,200 | \$ 46,089 |
| Personnel Benefits | 18,498 | 18,350 | 16,997 |
| Supplies | 500 | 500 | 167 |
| Reallocated Costs | - | 2,170 | 2,064 |
| Business Improvement District | 2,000 | 2,000 | 576 |
| Ending Cash Balance | - | - | - |
| <i>Total Use of funds</i> | \$ 67,622 | \$ 69,220 | \$ 65,893 |

Narrative

The City has one Parking Enforcement Officer; who patrols the downtown corridor looking for overtime parking violations, hazards, etc. The Officer also travels throughout the city responding to parking complaints on city streets and works with owners of abandoned vehicles to get the vehicles moved or he has them removed from the city streets.

FUND: 123**Police Canine Program***City of Aberdeen
2015 Budget*

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 2,020 | \$ 1,000 | \$ - |
| Donations | 15,000 | 15,000 | 15,000.00 |
| Transfer from Current Expense Fund (001) | 5,655 | 5,655 | 5,620.00 |
| Interest Income | - | - | - |
| <i>Total Source of Funds</i> | \$ 22,675 | \$ 21,655 | \$ 20,620 |
| Uses of Funds | | | |
| Salaries & Wages | \$ 9,000 | \$ 8,000 | \$ 9,338 |
| Personnel Benefits | 3,290 | 3,270 | 3,198 |
| Supplies | 900 | 900 | 1,960 |
| Other Services & Charges | 9,485 | 9,485 | 17,143 |
| Ending Cash Balance | - | - | - |
| <i>Total Use of funds</i> | \$ 22,675 | \$ 21,655 | \$ 31,639 |

Narrative

In 2009, Fund 123 was created to separately account for the Canine Unit. The Department obtained private funding to ensure stability of the Canine Program. This funding will provide for maintenance of the canine vehicle and ongoing care and maintenance of the dog. Officer specialty pay as it relates to the care of the animal is included in this Fund.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|---------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 3,000 | \$ 7,685 | \$ - |
| Transfer from General Fund | 25,000 | 23,000 | 23,000 |
| Investment Interest & Donations | - | - | 18 |
| <i>Total Source of Funds</i> | \$ 28,000 | \$ 30,685 | \$ 23,018 |
| Uses of Funds | | | |
| Supplies | \$ 250 | \$ 500 | \$ - |
| Other Services & Charges | 25,100 | 25,500 | 23,575 |
| Ending Cash Balance | 2,650 | 4,685 | - |
| <i>Total Use of funds</i> | \$ 28,000 | \$ 30,685 | \$ 23,575 |

Narrative

The City provides \$15,000 to the Friends of the Museum for operations of the Museum. The City budget also provides for the overhead costs of the Museum facility.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|-------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 37,684 | \$ 53,981 | \$ - |
| Grants & Loans | 24,000 | - | - |
| Rent, Lease & Interest Income | 79,600 | 103,600 | 103,656 |
| <i>Total Source of Funds</i> | \$ 141,284 | \$ 157,581 | \$ 103,656 |
| Uses of Funds | | | |
| Supplies | \$ 200 | \$ 200 | \$ - |
| Other Services & Charges | 88,880 | 86,880 | 61,312 |
| Debt Service | 24,000 | 26,138 | 30,500 |
| Transfer to Parks Fund (102) | 2,500 | 2,500 | 2,500 |
| Improvements | - | - | - |
| Ending Cash Balance | 25,704 | 41,863 | - |
| <i>Total Use of funds</i> | \$ 141,284 | \$ 157,581 | \$ 94,312 |

Narrative

General Department Overview

The Community Service Center budget reflects the maintenance and operation of the Community Center Building, Annex Building and parking lots. The building serves the following agencies and groups:

- Coastal Community Action Program
- Aberdeen Museum
- Aberdeen Senior Citizens Center
- Aberdeen Food Bank

Rents from these organizations enable this fund to be self-supporting as well as to help modernize the facility.

2014 Achievements

We had an emergency replacement of our heating system for the basement.

2015 Objectives & Goals

Install insulation in the attic of the facility.

FUND: 132**Recreational Sports
Programs***City of Aberdeen
2015 Budget*

| | 2015 Budget | 2014 Budget | 2013 Actual |
|------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 135,490 | \$ 180,868 | \$ - |
| Program Fees | 55,100 | 55,100 | 58,665 |
| Investment Income & Misc. | 10,400 | 10,390 | 17,912 |
| Transfers In | 30,000 | 30,000 | 28,500 |
| <i>Total Source of Funds</i> | \$ 230,990 | \$ 276,358 | \$ 105,077 |
| Uses of Funds | | | |
| Program Costs | \$ 83,550 | \$ 114,068 | \$ 92,163 |
| Capital Outlay | - | 24,000 | - |
| Interfund Payments | 23,518 | - | - |
| Ending Cash Balance | 123,922 | 138,290 | - |
| <i>Total Use of funds</i> | \$ 230,990 | \$ 276,358 | \$ 92,163 |

NarrativeGeneral Department Overview

The Parks & Recreation Department established this fund in October of 1993, by request of the State Auditors, to provide a means of financial control over the many recreational sports programs administered.

This fund contains over fifty individual and sub-programs that cover all of our youth and adult recreational programs. These programs serve over 15,000 participants each year.

Team or individual participant fees are collected at the beginning of each program and then are distributed as services are rendered.

2014 Achievements

We installed sideline fences for the slowpitch fields #1 and #2 at Pioneer Park

2015 Budget Highlights

Included in this budget is the revenue & expenses for Splash (4th of July Celebration). We have estimated that \$15,000 of the funding will come from Hotel/Motel Funds, and \$15,000 will be provided by the General Fund.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--------------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 237,000 | \$ 275,000 | \$ - |
| Forfeiture Income | - | - | 9,368 |
| Grants & Intergovernmental Revenue | 149,700 | 135,800 | 184,725 |
| Investment Income/Misc./Firing Range | 14,500 | 18,000 | 18,038 |
| <i>Total Source of Funds</i> | \$ 401,200 | \$ 428,800 | \$ 212,131 |
| Uses of Funds | | | |
| Drug Forfeitures | \$ 77,000 | \$ - | \$ - |
| Firing Range | 31,500 | 35,500 | 17,863 |
| Drug Task Force | 149,700 | 135,800 | 184,725 |
| Ending Cash Balance | 143,000 | 257,500 | - |
| <i>Total Use of funds</i> | \$ 401,200 | \$ 428,800 | \$ 202,588 |

Narrative

The use of the Drug Enforcement Fund comes from three sources of dedicated revenues.

- Drug related asset forfeitures and court ordered payments from persons convicted of drug trafficking offenses.
- Federal /State aid to the countywide Drug Task Force.
- Revenue from outside law enforcement agencies for use of the Police Department Firearms Range.

2015 Budget Highlights

Revenue from State and Federal sources for the Drug Task Force, continue to decline. The joint agencies (Hoquiam, GH County and Aberdeen) remain committed to the Task Force operations, and supplement operations with General Fund revenue.

Debt & Capital Service Funds

FUND: 206**2011 Refunding Bond
Redemption Fund****City of Aberdeen
2015 Budget**

| | 2015 Budget | 2014 Budget | 2013 Actual |
|------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 20,825 | \$ 30,000 | \$ - |
| Taxes | 57,000 | 51,900 | 83,555 |
| Investment Interest | - | | 68 |
| Transfer In | - | | |
| <i>Total Source of Funds</i> | \$ 77,825 | \$ 81,900 | \$ 83,623 |
| Uses of Funds | | | |
| Debt Service - Principal | \$ 69,120 | \$ 70,700 | \$ 67,095 |
| Debt Service - Interest | 8,705 | 10,200 | 11,536 |
| Other Services & Charges | - | 1,000 | - |
| Ending Cash Balance | - | | |
| <i>Total Use of funds</i> | \$ 77,825 | \$ 81,900 | \$ 78,631 |

Narrative

The 2001 Fire/Refund Bond Redemption Fund services the debt on General Obligation (property tax supported) bonds.

The original debt of \$4,325,000 was voter approved in 2000 for issuance of \$1,100,000 of General Obligation bonds to purchase two fire trucks; and \$3,225,000 for the retirement of the Fry Creek/Southside Dike Bond Fund (Fund 202) , the 1993A Southside Dike, and the Aberdeen Fire Station Bond Fund (Fund 203) maturing after 2003.

The remaining \$3,225,000 was used to retire the Fry Creek/Southside Dike Bond Fund (Fund 202) and the 1993A Southside Dike and Aberdeen Fire Station Bond Fund (Fund 203) maturing after 2003.

As of December 31, 2015, the principal value of the outstanding bonds are \$ 372,570.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|---|------------------------|------------------------|------------------------|
| <u>Source of Funds</u> | | | |
| Beginning Cash Balance | \$ - | \$ - | \$ - |
| Federal Grant | 750,000 | - | 261 |
| Misc Revenue | - | - | - |
| <i>Total Source of Funds</i> | \$ 750,000 | \$ - | \$ 261 |
| <u>Uses of Funds</u> | | | |
| Neighborhood Stabilization Program | \$ 750,000 | \$ - | \$ - |
| Intergov't Neighborworks Grant Development | - | - | - |
| Ending Cash Balance | - | - | - |
| <i>Total Use of funds</i> | \$ 750,000 | \$ - | \$ - |

Narrative

Fund 301 was established to account for State/Federal grant monies received and subsequently passed through to subrecipients.

A Community Development Block Grant was awarded in 2014 to assist the Union Gospel Mission with Phase II construction of their current building. It is anticipated that construction will begin in 2015.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|-------------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 189,600 | \$ 185,000 | \$ - |
| Charges for Services | 50 | 75 | |
| Investment Interest | | - | 820 |
| Downtown Facade Improvement Program | 2,000 | 4,500 | - |
| <i>Total Source of Funds</i> | \$ 191,650 | \$ 189,575 | \$ 820 |
| Uses of Funds | | | |
| Low Interest Loan Program | \$ 10,000 | \$ 15,000 | \$ 4,667 |
| Ending Cash Balance | 181,650 | 174,575 | - |
| <i>Total Use of funds</i> | \$ 191,650 | \$ 189,575 | \$ 4,667 |

Narrative

The Urban Development Action Grant (UDAG) Fund was originally a capital construction fund for the Boone/Huntley Street improvements. Revenues came from a \$500,000 HUD grant and a \$100,000 loan from the Department of Commerce and Economic Development. The funds are being used as a revolving loan fund to aid in economic development projects.

The Downtown Facade Improvement Program was designed to assist downtown businesses in exterior building improvements. UDAG money has been used in the form of low interest loans not to exceed \$5,000 per business.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|---|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ - | \$ - | \$ - |
| Hotel/Motel Tax | 60,000 | 60,000 | 56,229 |
| Investment Interest | 200 | 100 | 335 |
| Donations/Loan Payments | - | - | - |
| <i>Total Source of Funds</i> | \$ 60,200 | \$ 60,100 | \$ 56,564 |
| Uses of Funds | | | |
| Community Projects | \$ 45,200 | \$ 30,100 | \$ 26,530 |
| Transfer to Recreational Program Fund (132) | 15,000 | 30,000 | \$ 28,500 |
| Ending Cash Balance | - | - | - |
| <i>Total Use of funds</i> | \$ 60,200 | \$ 60,100 | \$ 55,030 |

Narrative

The Hotel/Motel Fund was created in 1974 by Ordinance No. 5162. This fund can only be used for designated purposes, as outline in the State RCW's. Currently the funds are to be used for projects that promote tourism. The City has a Hotel/Motel Board that reviews formal applications for funding to determine compliance with the laws & regulations. Recomendations for funding are made for City Council approval.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ - | \$ - | \$ - |
| Byrne Justice Assistance | - | - | - |
| Dept. of Justice COPS Grant | 44,580 | 176,100 | 122,170 |
| Investment Interest | - | - | - |
| Transfer from General Fund | 135,150 | - | - |
| <i>Total Source of Funds</i> | \$ 179,730 | \$ 176,100 | \$ 122,170 |
| Uses of Funds | | | |
| Salaries & Wages | \$ 134,024 | \$ 133,200 | \$ 120,919 |
| Benefits | 45,706 | 42,900 | 39,181 |
| Supplies/Equipment | - | - | - |
| Ending Cash Balance | - | - | - |
| <i>Total Use of funds</i> | \$ 179,730 | \$ 176,100 | \$ 160,100 |

Narrative

This fund was established to separately account for receipts from the Department of Justice for Federal Grant programs.

The City secured a Department of Justice COPS grant in 2011. The Grant pays for two patrol officers salary and benefits for three years. Drawdowns did not begin on this grant until January of 2012. The grant continues through 2015. The City is responsible for maintaining the two positions through March 2016.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|-------------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 285,000 | \$ 224,000 | \$ - |
| Abatement Charges | 1,000 | 1,000 | 24,298 |
| Intergovernmental Revenue | - | - | - |
| Transfer from General Government | - | - | - |
| Transfer from Garbage Fund | 60,000 | 60,000 | 60,000 |
| Investment Interest/Donations/Misc. | 750 | 500 | 1,623 |
| Sale of Assets | - | - | - |
| <i>Total Source of Funds</i> | \$ 346,750 | \$ 285,500 | \$ 85,921 |
| Uses of Funds | | | |
| Salaries & Wages | \$ 33,000 | \$ 31,240 | \$ 40,161 |
| Personnel Benefits | 23,520 | 15,115 | 12,185 |
| Supplies | 1,800 | 2,500 | 2,497 |
| Repairs, Maintenance & Services | 28,100 | - | 2,176 |
| Intergovernmental Services | - | - | - |
| Nuisance Abatements | - | 19,450 | 19,627 |
| Building Abatements | - | - | 66,519 |
| Interfund Payments | 2,500 | 2,500 | 2,277 |
| Transfers | - | - | - |
| Capital Outlay | - | - | - |
| Ending Cash Balance | 257,830 | 214,695 | - |
| <i>Total Use of funds</i> | \$ 346,750 | \$ 285,500 | \$ 145,442 |

Narrative

General Department Overview

This fund allows the Planning, Building, and Code Enforcement divisions to continue the Council's goal of restoring or removing unkept buildings as well as responding to and resolving nuisance complaints.

2015 Objectives & Goals

Continue to abate unsafe buildings and to respond to nuisance abatement complaints. Attempt to convince Grays Harbor County to sell or auction properties that have City of Aberdeen liens which amount to over \$371,000.

2015 Budget Highlights

As stated in the objectives and goals, collect the lien moneys for the City abatement fund and get these properties back on the tax rolls.

FUND: 320**Public Buildings
Improvement***City of Aberdeen
2015 Budget*

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 86,493 | \$ 49,000 | \$ - |
| Investment Interest, Misc. Income | | - | 1,521 |
| Donations | 101,236 | - | - |
| Grant Income | | 112,740 | - |
| Transfer from Parks Fund 102 | | 15,000 | 52,000 |
| Transfer from General Fund | | 52,744 | 200,783 |
| Transfers from Capital Improvement Fund 39 | 18,497 | 30,000 | - |
| <i>Total Source of Funds</i> | \$ 206,226 | \$ 259,484 | \$ 254,304 |
| Uses of Funds | | | |
| Library Projects | \$ - | \$ - | \$ 264,612 |
| Parks Projects | 206,226 | 256,484 | 26,025 |
| Police Department Improvements | - | - | - |
| Fire Dept. Improvements | - | - | 6,976 |
| Debt Payment | - | 3,000 | 2,900 |
| Ending Cash Balance | - | - | - |
| <i>Total Use of funds</i> | \$ 206,226 | \$ 259,484 | \$ 300,513 |

Narrative

The Public Building Improvement Fund was created to match excess bond redemption funds for purposes compatible with the original bond issue. Money left over after redeeming the City Hall, Main Fire Station, Library, and the South Aberdeen Fire Station bonds may only be used for capital improvements to those facilities. It may not be used for either operations or maintenance, neither of which were included in the original bond covenants.

Our main priority for 2015 will be the Phase 2 restoration of Sam Benn Park. This project will create a new bulkhead to support the tennis courts, build ADA sidewalks to the tennis courts, build a sitting/viewing area adjacent to the tennis courts as well as a sitting area below the tennis courts. Funding will come from a grant from the Recreation and Conservation Office (\$112,743) that will be matched with REET funds, cash, and Force Account labor, material and equipment. A secondary project at Sam Benn Park will be to improve parking and replace the trees and sidewalks along the "Memorial Walk".

FUND: 350**Utility Construction***City of Aberdeen
2015 Budget*

| | 2015 Budget | 2014 Budget | 2013 Actual |
|------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 258,000 | \$ 257,000 | \$ - |
| Intergovernmental | | - | - |
| Interest Income | | 1,000 | 1,140 |
| Transfer in from Fund 413 | | - | |
| <i>Total Source of Funds</i> | \$ 258,000 | \$ 258,000 | \$ 1,140 |
| Uses of Funds | | | |
| Sewer Plant Improvements | \$ 110,000 | \$ - | \$ - |
| Ending Cash Balance | 148,000 | 258,000 | - |
| <i>Total Use of funds</i> | \$ 258,000 | \$ 258,000 | \$ - |

NarrativeGeneral Department Overview

This fund has been created to account for major utility construction projects. Monies currently in the fund originated from sewer hook-up fees paid by Stafford Creek Correctional Center and is to be used for wastewater capital improvements. Funds will be available to make improvements to the Aberdeen wastewater system.

2015 Objectives & Goals

Improve waste water pump station number two which serves south Aberdeen. Improvements will include new pumps and backup generator.

FUND: 399**Capital Improvement Fund***City of Aberdeen
2015 Budget*

| | 2015 Budget | 2014 Budget | 2013 Actual |
|-----------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 45,000 | \$ 25,000 | \$ - |
| Real Estate Sale/Use Tax | 50,500 | 60,000 | 49,862 |
| Oper Transfers/Interest Income | 250 | - | 387 |
| <i>Total Source of Funds</i> | \$ 95,750 | \$ 85,000 | \$ 50,249 |
| Uses of Funds | | | |
| Stormwater Plan | \$ - | \$ - | \$ - |
| Transfer to Arterial Street Fund | 20,000 | 50,000 | - |
| Transfer to Public Buildings Fund | 18,497 | 30,000 | - |
| Ending Cash Balance | 57,253 | 5,000 | - |
| <i>Total Use of funds</i> | \$ 95,750 | \$ 85,000 | \$ - |

NarrativeGeneral Department Overview

This fund is utilized to account for monies received through the Real Estate Excise Tax that must be used for capital improvements.

2014 Objectives & Goals

Efficiently utilize these funds to leverage transportation grants received by the city to be expended in 2015.

2015 Budget Highlights

\$20,000 of the Real Estate Excise Tax revenue will be transferred to the Arterial Street Fund as match for citywide ADA improvement, downtown pavement preservation, and some levee certification work.

\$18,497 of the Real Estate Excise Tax revenue will be transferred to the Public Building Fund, to be used for the Sam Benn Park restoration project.

Enterprise Funds

| | 2015 Budget | 2014 Budget | 2013 Actual |
|------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 163,000 | \$ 180,000 | |
| Charges for Services | 1,540,845 | 1,516,645 | 1,513,142 |
| Investment Interest | 350 | 100 | 741 |
| <i>Total Source of Funds</i> | \$ 1,704,195 | \$ 1,696,745 | \$ 1,513,883 |
| Uses of Funds | | | |
| Salaries & Wages | \$ 4,650 | \$ 4,480 | \$ 5,904 |
| Benefits | 1,450 | 1,340 | 1,730 |
| Waste Disposal | 1,352,485 | 1,327,870 | 1,304,678 |
| Taxes & Misc. | 80,350 | 77,370 | 75,642 |
| Reallocated Cost | 47,380 | 44,175 | 42,265 |
| Transfer Out -Abatement Fund | 60,000 | 60,000 | 60,000 |
| Ending Cash Balance | 157,880 | 181,510 | - |
| <i>Total Use of funds</i> | \$ 1,704,195 | \$ 1,696,745 | \$ 1,490,219 |

Narrative

General Department Overview

Fund 401 is an independent utility fund set up to account for pickup and disposal of refuse generated within the city. The city contracts with Lemay Enterprises Inc. for actual refuse pickup and disposal.

2014 Achievements

The implementation of a new free spring clean up for city customers. The city partnered with Lemay's to allow customers a two month window to bring waste materials to the waste facility in conjunction with a spring clean up time. It was more widely used than the old method with certain designated weekends for dump.

2015 Objectives & Goals

Continue with the spring cleanup program making some minor changes this year.

2015 Budget Highlights

Revenues represent a 1.2% rate increase per Lemay's contract.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|----------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 665,770 | \$ 765,430 | \$ - |
| Charges for Services | 3,881,284 | 3,700,180 | 3,727,993 |
| Investment Interest | 1,000 | 1,000 | 2,296 |
| Misc. Revenues | 14,500 | 25,000 | 36,974 |
| Transfer from Sewer Reserve Fund | | - | - |
| <i>Total Source of Funds</i> | \$ 4,562,554 | \$ 4,491,610 | \$ 3,767,263 |
| Uses of Funds | | | |
| Salaries & Wages | \$ 1,195,716 | \$ 1,190,170 | \$ 1,139,744 |
| Personnel Benefits | 508,816 | 522,000 | 440,454 |
| Supplies | 356,510 | 313,320 | 336,012 |
| Other Services & Charges | 936,655 | 853,740 | 742,262 |
| Intergovernmental Services | 302,700 | 389,360 | 276,289 |
| Reallocated Cost | 177,750 | 164,020 | 123,775 |
| Capital Outlay | 470,925 | 506,000 | 145,977 |
| Debt Service | 368,715 | 370,500 | 372,264 |
| Interfund Payments | 244,767 | 182,500 | 91,781 |
| Ending Cash Balance | - | - | - |
| <i>Total Use of funds</i> | \$ 4,562,554 | \$ 4,491,610 | \$ 3,668,558 |

Narrative

General Department Overview

The Wastewater group is responsible for the collection and treatment of wastewater generated from city of Aberdeen customers. Customers include over 6,000 accounts both residential, commercial, Stafford Creek Correctional Center, and Cosmopolis.

The wastewater collections group operates and maintains over 150 miles of storm and sanitary sewer lines and 32 storm and sanitary pumping stations.

The wastewater treatment plant group keeps the Aberdeen wastewater treatment plant operating efficiently within prescribed permitting limits.

2014 Achievements

For the 7th year in a row the wastewater group has had no violations of the discharge permit issued by the Washington State Department of Ecology and has received another outstanding performance award from the Washington State Department of Ecology. Implemented improvements to the Aeration basins resulting in energy conservation which empowered staff to leverage the improvements for the city through a Department of Commerce grant and Grays Harbor PUD energy savings incentive subsidy. The city was awarded a waste water improvement capital loan for (2 million) from the Department of Ecology to complete the outfall replacement project in 2015.

2015 Objectives & Goals

Complete the outfall replacement project in 2015. Upgrade waste water pump station #2. Update and rebuild the mechanical components of the digester.

2015 Budget Highlights

This budget includes a 2% sewer rate increase. In addition to normal operations and maintenance this budget includes several improvements for the treatment plant and collection system. It is planned for capital improvements in the range of 2 to 3 million next year.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|----------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 282,774 | \$ 717,000 | \$ - |
| Charges for Services | 3,709,818 | 3,579,560 | 3,562,904 |
| Grants | - | - | - |
| Interest | 780 | 500 | 680 |
| Miscellaneous | 46,000 | 18,010 | 49,355 |
| Transfer from Water Reserve Fund | 100,000 | 460,000 | 1,855,000 |
| Transfer from General Fund | - | - | - |
| Timber Sales | - | - | - |
| <i>Total Source of Funds</i> | \$ 4,139,372 | \$ 4,775,070 | \$ 5,467,939 |
| Uses of Funds | | | |
| Salaries & Wages | \$ 1,180,845 | \$ 1,260,360 | \$ 1,171,105 |
| Personnel Benefits | 496,371 | 574,320 | 494,211 |
| Supplies | 220,600 | 502,880 | 1,488,592 |
| Other Services & Charges | 651,781 | 620,830 | 571,766 |
| Intergovernmental Services | 343,000 | 338,000 | 337,449 |
| Reallocated Cost | 182,405 | 168,360 | 160,937 |
| Capital Outlay | 129,500 | 383,000 | 19,474 |
| Debt Service | 762,402 | 769,820 | 771,131 |
| Interfund Payments | 119,700 | 157,500 | 169,296 |
| Transfers | - | - | - |
| Ending Cash Balance | 52,768 | - | - |
| <i>Total Use of funds</i> | \$ 4,139,372 | \$ 4,775,070 | \$ 5,183,961 |

Narrative

General Department Overview

The water utility group is responsible for treating and delivering potable water for domestic use and fire protection for the city of Aberdeen water utility customers. Customer base includes over 6,000 residential and commercial accounts including Stafford Creek Correctional Center, rural areas, Cosmopolis and Junction City.

The water utility group operates and maintains over 120 miles of service and transmission lines, 5 water reservoirs, 5 pump stations and a dam.

The water treatment group keeps the Aberdeen filtration plant operating safely and efficiently.

2014 Achievements

City Water crews and staff completed the flex-net meter replacement improvement this year. This cutting edge improvement enables the city monitor usage real time and can be done remotely. This improvement cost nearly 2 million and was largely funded through timber sales.

2015 Objectives & Goals

Staff will continue to fine tune operational efficiencies of the new meter system. Complete the filtration plant disinfection system improvements. Crews will continue replacing obsolete service lines targeting 5,000 feet for 2015

2015 Budget Highlights

This budget includes no rate increase this year.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--------------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 68,787 | \$ 20,000 | \$ - |
| Charges for Services | 485,000 | 480,000 | 485,921 |
| State Grants | - | - | - |
| Investment Interest | 745 | 100 | 133 |
| Transfers | - | - | - |
| <i>Total Source of Funds</i> | \$ 554,532 | \$ 500,100 | \$ 486,054 |
| Uses of Funds | | | |
| Operating costs - Interfund Payments | \$ 480,000 | \$ 475,790 | \$ 414,000 |
| Intergovernmental Serv. & Taxes | 18,000 | 18,000 | 17,392 |
| Reallocated Cost | 6,755 | 6,310 | 6,038 |
| Operating Transfers | - | - | - |
| Capital Outlay | - | - | - |
| Ending Cash Balance | 49,777 | - | - |
| <i>Total Use of funds</i> | \$ 554,532 | \$ 500,100 | \$ 437,430 |

Narrative

General Department Overview

The stormwater utility is funded by a monthly residential flat rate payed by City of Aberdeen utility customers . Public works employees maintain and improve stormwater infrastructure throughout the city. Public works employees monitor and maintain the storm water system . Aberdeen storm water system consists of over 20 miles of ditches, 8 miles of culverts, the southside dike, natural drainage channels, over 1000 manholes, 3200 grate inlets, 72 miles of storm lines and 16 pump stations outfalls and tide gates . Aberdeen has a permitted municipal storm sewer separated system that is being maintained and utilized by city crews with increasing efficiencies.

2014 Achievements

Increasing the percentage of pump stations monitored remotely.

2015 Objectives & Goals

Accomplish the re accreditation of the south side levee.

2015 Budget Highlights

This budget includes no rate increase.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 1,054,960 | \$ 1,036,000 | \$ - |
| Water Sales | 250,000 | 254,530 | 251,664 |
| Investment Interest | 1,750 | 50 | 4,354 |
| Miscellaneous Revenue | 50 | 50 | 877 |
| Transfer from Industrial Water Reserve | | - | - |
| <i>Total Source of Funds</i> | \$ 1,306,760 | \$ 1,290,630 | \$ 256,895 |
| Uses of Funds | | | |
| Salaries & Wages | \$ 74,664 | \$ 86,890 | \$ 79,101 |
| Personnel Benefits | 32,786 | 37,680 | 34,190 |
| Supplies | 30,000 | 24,010 | 21,624 |
| Other Services & Charges | 156,500 | 17,710 | 52,688 |
| Intergovtl Serv. & Taxes | 12,800 | 12,600 | 12,277 |
| Reallocated Cost | 2,551 | 2,170 | 2,064 |
| Capital Outlay | 37,500 | 5,500 | - |
| Debt Service | - | 34,920 | 34,915 |
| Interfund Payments | 7,500 | 7,500 | 4,602 |
| Ending Cash Balance | 952,459 | 1,061,650 | - |
| <i>Total Use of funds</i> | \$ 1,306,760 | \$ 1,290,630 | \$ 241,461 |

Narrative

General Department Overview

The City of Aberdeen water utility employees are responsible for maintaining and operating the infrastructure to provide industrial grade water from the Wynoochee River to industrial customers . Significant ability to serve new customers exists.

2014 Achievements

A successful paving project at the headworks.

2015 Objectives & Goals

Attract new industrial water customers.

2015 Budget Highlights

A line item has been added for a seismic liability analysis for the entire Industrial water system.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 165,000 | \$ 165,420 | \$ - |
| Investment Interest | - | 100 | 732 |
| Transfer In | - | 101,360 | - |
| <i>Total Source of Funds</i> | \$ 165,000 | \$ 266,880 | \$ 732 |
| Uses of Funds | | | |
| Transfer | \$ - | \$ - | \$ - |
| Other Services & Charges | - | 4,000 | \$ 2,243 |
| Ending Cash Balance | 165,000 | 262,880 | - |
| <i>Total Use of funds</i> | \$ 165,000 | \$ 266,880 | \$ 2,243 |

Narrative

General Department Overview

The wastewater reserve fund is a fund used to accumulate cash for waste water capital improvements and unexpected expenses.

2015 Objectives & Goals

Maintain fund for use on capital improvements as needed or unexpected capital expenses.

2015 Budget Highlights

Maintenance of the fund.

FUND: 414**Water Cumulative Reserve***City of Aberdeen
2015 Budget*

| | 2015 Budget | 2014 Budget | 2013 Actual |
|------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 1,433,406 | \$ 2,139,662 | \$ - |
| Investment Interest | - | 3,000 | 6,169 |
| Timber Sales | - | - | 1,342,698 |
| Transfer from Water Fund 404 | - | - | - |
| <i>Total Source of Funds</i> | \$ 1,433,406 | \$ 2,142,662 | \$ 1,348,867 |
| Uses of Funds | | | |
| Transfer to Water Fund 404 | \$ 100,000 | \$ 460,000 | \$ 1,855,000 |
| Ending Cash Balance | 1,333,406 | 1,682,662 | - |
| <i>Total Use of funds</i> | \$ 1,433,406 | \$ 2,142,662 | \$ 1,855,000 |

NarrativeGeneral Department Overview

The Water reserve fund is used to accumulate cash for Water utility capital improvements and unexpected expenses.

2014 Achievements

Capital improvement primarily the meter replacement program.

2015 Objectives & Goals

Maintain the fund for future capital expenditures.

2015 Budget Highlights

A small transfer out has been shown as needed for 2015 capital improvements.

FUND: 417**Industrial Water
Cumulative Reserve***City of Aberdeen
2015 Budget*

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--------------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 942,500 | \$ 938,419 | \$ - |
| Investment Interest | 3,000 | 2,000 | 3,989 |
| Transfer from Ind. Water Fund | - | - | - |
| <i>Total Source of Funds</i> | \$ 945,500 | \$ 940,419 | \$ 3,989 |
| Uses of Funds | | | |
| Transfer to Fund 407-Ind. Water fund | \$ - | \$ - | \$ - |
| Ending Cash Balance | 945,500 | 940,419 | - |
| <i>Total Use of funds</i> | \$ 945,500 | \$ 940,419 | \$ - |

NarrativeGeneral Department Overview

The industrial water reserve fund is used to accumulate cash for Industrial water capital improvements and unexpected expenses. The funds in this account came from water rights sale years ago to energy projects at Satsop.

2015 Budget Highlights

No expenditures are anticipated from this fund in 2015

Internal Service Funds

FUND: 501**Equipment Rental
Operations***City of Aberdeen
2015 Budget*

| | 2015 Budget | 2014 Budget | 2013 Actual |
|----------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 78,857 | \$ - | \$ - |
| Interfund Charges for Services | 167,717 | 387,770 | 246,300 |
| Miscellaneous | 137,550 | 157,080 | 155,464 |
| Transfer from General Government | | - | - |
| <i>Total Source of Funds</i> | \$ 384,124 | \$ 544,850 | \$ 401,764 |
| Uses of Funds | | | |
| Salaries & Wages | \$ 132,630 | \$ 121,140 | \$ 89,545 |
| Personnel benefits | 61,039 | 58,420 | 27,411 |
| Supplies | 93,000 | 239,000 | 178,252 |
| Other Services & Charges | 91,550 | 121,960 | 56,245 |
| Capital Outlay | - | - | - |
| Interfund Payments for Services | - | - | - |
| Reallocated Cost | 5,124 | 4,330 | 4,129 |
| Ending Cash Balance | 781 | - | - |
| <i>Total Use of funds</i> | \$ 384,124 | \$ 544,850 | \$ 355,582 |

NarrativeGeneral Department Overview

The equipment rental operations is responsible for maintenance of city rolling stock. Over 110 city vehicles are enrolled in the equipment rental operations program. Over eighty percent of the vehicles are public works equipment of which a significant amount is heavy equipment. Maintenance and repair work is billed to the respective customers including a flat overhead rate per vehicle. Some more specialized work is contracted out.

2014 Achievements

Service levels have improved and efficiencies have increased .

2015 Objectives & Goals

Continue to improve service and financial stability. Full staffing .

2015 Budget Highlights

This budget reflects no rate increases.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|---------------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 1,230,140 | \$ 2,200,000 | \$ - |
| Investment/Interfund Loan Interest | - | - | 1,988 |
| Insurance Recoveries | - | - | - |
| Reserve Deposits | 205,000 | 190,000 | 200,909 |
| Principal Payment - Interfund Loan(s) | - | - | 23,453 |
| Sale of Assets | - | - | 9,868 |
| <i>Total Source of Funds</i> | \$ 1,435,140 | \$ 2,390,000 | \$ 236,218 |
| Uses of Funds | | | |
| Vehicle Repairs | \$ - | \$ - | \$ - |
| Capital Outlay | 100,000 | 805,000 | 93,409 |
| Interfund Loan Issued | | | 328,048 |
| Ending Cash Balance | 1,335,140 | 1,585,000 | - |
| <i>Total Use of funds</i> | \$ 1,435,140 | \$ 2,390,000 | \$ 421,457 |

Narrative

General Department Overview

The Equipment Rental Reserve Fund was created to manage the depreciating city fleet and the necessary replacement of that fleet. Funds are transferred by various Departments for replacement of equipment and vehicles.

2015 Budget Highlights

Scheduled purchases include:

- Streets - one vehicle
- Wastewater Utility - two vehicles

| | 2015 | 2014 | 2013 |
|--------------------------------|-------------------|-------------|-------------------|
| | Budget | Budget | Actual |
| Source of Funds | | | |
| Beginning Cash Balance | \$ 462,000 | \$ - | \$ - |
| Transportation Tax (Sales Tax) | 480,000 | - | 180,975 |
| Oper Transfers/Interest Income | - | - | - |
| <i>Total Source of Funds</i> | \$ 942,000 | \$ - | \$ 180,975 |
| Uses of Funds | | | |
| Paving Projects | \$ 600,000 | \$ - | \$ - |
| Ending Cash Balance | 342,000 | - | - |
| <i>Total Use of funds</i> | \$ 942,000 | \$ - | \$ - |

Narrative

2014 Achievements

The 2014 Transportation benefit district projects were completed.

2015 Objectives & Goals

Complete the 2015 Transportation Benefit District Project.

2015 Budget Highlights

\$600,000 has been budgeted for 2015 improvements.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|----------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 249,000 | \$ 49,000 | \$ - |
| Property Taxes | 210,000 | 228,000 | 227,331 |
| Fire Insurance Premium Tax | 36,195 | 32,500 | 32,683 |
| Investment Interest | - | - | 341 |
| Miscellaneous Revenue | - | - | - |
| Transfer from General Government | 447,805 | 654,000 | 654,000 |
| <i>Total Source of Funds</i> | \$ 943,000 | \$ 963,500 | \$ 914,355 |
| Uses of Funds | | | |
| City Pension | \$ 175,000 | \$ 230,000 | \$ 197,234 |
| Medical Insurance | 275,000 | 312,500 | 385,999 |
| Medical Services | 222,000 | 238,500 | 209,979 |
| Miscellaneous | 1,000 | 1,000 | 653 |
| Transfers | - | 154,500 | - |
| Ending Cash Balance | 270,000 | 27,000 | - |
| <i>Total Use of funds</i> | \$ 943,000 | \$ 963,500 | \$ 793,865 |

Narrative

The Fire Pension Fund is a trust fund used to pay the City's portion of retirements, medical premiums, and medical bills for LEOFF1 employees. Revenues for this fund are derived from a tax imposed by the State on fire insurance premiums and by a transfer from the General Government Fund. The Fund currently accounts for two Pre-LEOFF, twenty seven Pre-LEOFF1, and nineteen LEOFF1 retirees for a combined number of forty-eight retirees.

In 2008, the City established a reserve for Police and Fire retirees' long term care expenses. In accordance with budget policy, the balance of any unspent long term care appropriations will be transferred into this reserve annually. The current balance held in this reserve at the end of 2013 was \$ 664,800. At the present time, two fire pensioners are in an assisted living facility.

The Fire Pension Board meets the second Monday of each month to review applications for disability leave (s) and or retirements and to review and approve medical claims. The Board consists of the Mayor, Finance Committee Chair, Finance Director, the Board Secretary, and three Fire Representatives, including one alternate.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|--|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 40,210 | \$ 63,700 | \$ - |
| Unclaimed Property/Interest Income | - | - | 376 |
| Transfer from General Government | 667,700 | 540,000 | 540,000 |
| <i>Total Source of Funds</i> | \$ 707,910 | \$ 603,700 | \$ 540,376 |
| Uses of Funds | | | |
| City Pension | \$ 85,000 | \$ 88,500 | \$ 101,335 |
| Medical Insurance | 355,000 | 357,000 | \$ 346,736 |
| Medical Services | 226,000 | 128,000 | 38,702 |
| Miscellaneous | 1,700 | 1,700 | - |
| Transfer to Insurance Reserve Fund 112 | - | 28,500 | 62,000 |
| Ending Cash Balance | 40,210 | - | |
| <i>Total Use of funds</i> | \$ 707,910 | \$ 603,700 | \$ 548,773 |

Narrative

The Police Pension Fund is a trust fund used to pay the City's portion of retirements, medical premiums, and medical bills for LEOFF1 employees and supplemental pension payments for Pre-LEOFF1 employees. The fund is supported by a transfer from the General Government Fund. The Fund currently accounts for eleven Pre-LEOFF1 retirees, twenty LEOFF1 retirees, and one active LEOFF1 department employee. This is a total of thirty-one retirees, and one active.

In 2008, the City established a reserve for Police and Fire retirees' long term care expenses. In accordance with budget policy, the balances of any unspent long term care appropriations will be transferred into this reserve annually. The current balance held in the reserve at the end of 2013 was \$664,800. At the present time, no Police Pensioners are in an assisted living facility. We do anticipate that to change to one in 2015.

The Police Pension Board meets the second Monday of each month to review applications for disability leave(s) and or retirements, and to review and approve medical claims. The Board consists of the Mayor, City Council President, Finance Director, Board Secretary, and three Police Representatives.

| | 2015 Budget | 2014 Budget | 2013 Actual |
|------------------------------------|------------------------|------------------------|------------------------|
| Source of Funds | | | |
| Beginning Cash Balance | \$ 98,600 | \$ 170,000 | \$ - |
| Unclaimed Property/Interest Income | - | - | 751 |
| Transfer from General Government | - | - | - |
| <i>Total Source of Funds</i> | \$ 98,600 | \$ 170,000 | \$ 751 |
| Uses of Funds | | | |
| Professional Services | \$ 25,000 | \$ - | \$ 1,652 |
| Ending Cash Balance | 73,600 | 170,000 | |
| <i>Total Use of funds</i> | \$ 98,600 | \$ 170,000 | \$ 1,652 |

Narrative

This fund accounts for the balance of monies available for environmental cleanup and monitoring at various industrial sites in the City.