

CITY OF ABERDEEN

2017 RECOMMENDED BUDGET



2017 Budget

for the fiscal year January 1, 2017
through December 31, 2017

MAYOR

Erik Larson

CITY COUNCIL

James Cook

Kathi Prieto

Jeff Cook

Margo Shortt

Pete Schave

Dee Anne Shaw

Tawni Andrews

Alice Phelps

Tim Alstrom

Kathi Hoder

Alan Richrod

Denny Lawrence

CITY OF ABERDEEN

ORGANIZATIONAL CHART

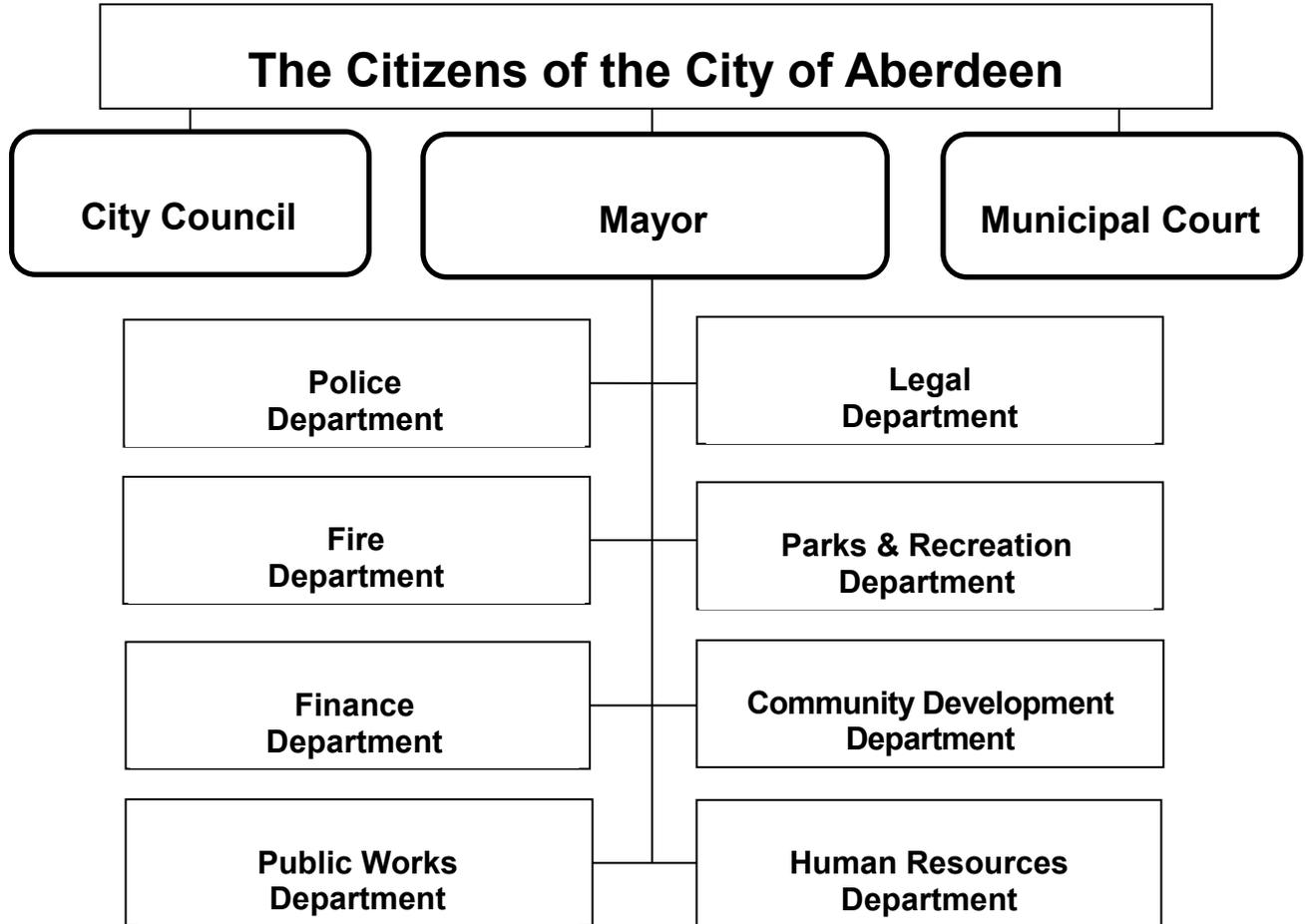


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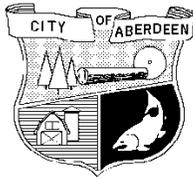
CITY OF HOQUIAM

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November 1, 2016

Citizens of Aberdeen
Aberdeen City Council

RE: 2017 Mayor's Transmittal Letter

Pursuant to RCW 35.33.055, I am pleased to present my first annual budget to the Aberdeen City Council and citizens of Aberdeen. It is a balanced Recommended Budget for 2017 that continues to lay the groundwork for Aberdeen's bright future. The budget maintains current service levels in City operations, prioritizes making key improvements of our infrastructure, and addresses the community's priorities through targeted programs and investments.

The City's budget gives us the tools so that we can provide these important services. The citizens of Aberdeen are supportive of local government, and this budget respects their trust by making smart investments in improving the quality of life and economic viability of our City.

One example of the trust the citizens of Aberdeen have placed in their local government is through the passing of a special sales tax to support public safety. Accordingly, one of the biggest investments in this proposal is to add three additional police officers. I am committed to putting more feet on the street to protect the places you live, work and do business.

We are continuing to investment in our City in several other areas as well:

- **Public safety:** Besides adding police officers, we are investing in facilities in both police and fire. Additionally, we will be adding a senior volunteer program in our Police Department.
- **Economy:** Retail storefronts continue to grow in the Gateway Mall and downtown corridor. Our work on a highest and best use study at the SR520 Pontoon Site will support high paying jobs and preserve industrial uses. Finally, the Gateway Center will anchor the entrance to downtown and foster new economic development in Aberdeen and Grays Harbor County.
- **Environment:** Our work on the Timberworks project will reduce flooding risks and insurance premiums, promote community development, and support salmon recovery efforts for generations. The City will also be stepping up abatement efforts and this budget provides funding to aggressively address many nuisance properties.



- **Infrastructure:** The City will invest \$650,000 in repaving roads next year through our Transportation Benefit District. We will also have a new utility rate study done to determine the adequacy of our water, sewer and storm rates.



These projects and programs are just a few of the many that the City will be working on in the next year. To do all of this work, the City employs 168 full and part-time employees. Salaries and benefits may account for more than 64% of our General Fund expenses, but our employees are also our greatest asset. Through working with our bargaining groups, we've reached agreement with the Aberdeen Police Officers Guild and Aberdeen Police Administrators Union. I am pleased with the progress we are making on all of our other open labor contracts.

While the City is doing a lot, we can't do this alone, which is why our partnerships are so important. We continue to work with the cities of Hoquiam and Cosmopolis to study consolidation and joint funding alternatives. Further, our partnership with Hoquiam on Timberworks will make flood prevention a reality for both of our cities.

As we emerge from the great recession, the economy is forecasted to grow slowly. Local governments all over are struggling to balance their budgets as expenses grow faster than revenues. We have also seen that we can no longer depend on the State for help. This creates unique challenges for our City as well. It is crucial that investments in services, programs and infrastructure continue to position us well into the future. Although we must be careful and prudent with our taxpayer's money, I am cautiously optimistic as we move forward.

I look forward to discussing this budget with the Council and the community. I encourage your comments and suggestions on the services we provide.

Sincerely,

Erik Larson
Mayor

THE BUDGET PROCESS

The previous section of the budget explained the purpose of the budget document. This section provides a detailed explanation of the process involved in completing the budget document.

Budget Calendar

CITY OF ABERDEEN

2017 Budget Calendar

September 2016						
S	M	T	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

October 2016						
S	M	T	W	Th	F	Sa
30	31					1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

November 2016						
S	M	T	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December 2016						
S	M	T	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

○	Regular Council Meeting
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Budget Calendar

The adoption of a budget for code cities in the State of Washington is defined by state law. Finance Department staff began the preparation of the 2017 biennial budget at the beginning of 2016. By the end of September, a preliminary budget was completed. Staff presented the proposed budget to the Council in October, and public hearings were held that same month. The budget process ends when the final budget is adopted on or before December 31 by the Aberdeen City Council.

The following calendar chronologically lists the steps involved in adopting and implementing the City of Aberdeen's budget for the 2017 year.

June 14 to July 21 – Finance Department staff develop revised budget instructions and forms to comply with biennial budget requirements.

July 21 – Finance Department completes initial 2017 revenue forecast for all funds, establishes year end reserve and fixed costs. Provides a basis for departmental operating budget allocation limits.

July 22 to August 11 – Staff budget development.

August 11 – Distribute budget development instructions and forms to Department Heads.

August 11 to September 2 – Clerk compiles budget requests.

September 6 to September 9 – Finance Department complies and refines preliminary budget requests.

September 23 – Preliminary Budget delivered to Mayor

September 30 – Preliminary Budget delivered to Council.

October 8 – Mayor meets with Department Heads to discuss Preliminary Budget.

October 26 – Council public hearing on revenues

November 1 – Mayor delivers Recommended Budget

November 9 – First Council public hearing on the 2017 Budget.

November 30 – Second Council public hearing on the 2017 Budget.

December 14 – Council approves the 2017 Budget.

December 15 to December 31 – Finance Department publishes 2017 Budget Document.

Budget Development Process

For the 2017 year, the City utilized a familiar budget development process designed to provide allocated funding for current service levels. The process began by allowing each department to determine appropriate funding levels to maintain current service levels. Requests for expanded service levels and capital expenditures were not included in the allocation, but could be requested separately.

The administration selected this approach because it acknowledges the fixed nature of the City's core services, and allows staff to focus available time and energy analyzing those elements of the proposed budget that are not fixed – such as requests for new staff or activities, capital items and equipment. This process also allows more time for managers to spend managing and implementing the budget and less time developing, documenting, and justifying its budget.

The current services allocated to each department provided the following resource levels:

- 100% of forecasted payroll expenses for current employees.
- 100% of known appropriations for all fixed contract, debt service, and other costs
- 100% of current year appropriations for supplies and other services expense categories.

This budget does not include funding for one-time expenses, capital items, and expanded service requests. Those requests required review and approval by the Mayor prior to recommendation for funding by the City Council.

This approach provides a basis for reallocating budget authority to meet the changing needs of the organization.

Basis of Budgeting

The City prepares a cash basis budget in accordance with RCW 35.33. A cash basis budget recognizes transactions only when cash is increased or decreased. For example, tax revenue is only recognized when a check is received from the County not when assessments are mailed at the beginning of the year as in the accrual basis.

The departments of the City and their conforming financial statements are organized by funds. The City's general government operates on the cash basis of accounting, recognizing revenues only when received and expenses only when paid. Inventory items are expensed when purchased, and purchases of fixed assets are expensed during the year acquired rather than being capitalized and depreciated over future periods.

Budget Adoption

The City of Aberdeen adopts a legally binding annual budget in accordance with Washington State Law as set forth in RCW 35.33, which provides legal standards for preparing, presenting, adopting, implementing and monitoring the budget. The City's Fiscal Year runs from January 1st to December 31st. The City's budget serves as a roadmap for the fiscal year's expenditures and reflects the goals and policies of the City Council.

The City's budget is adopted at the fund level which means that expenditures may not legally exceed the appropriations at that level. The City's budget is balanced which generally means that current expenditures are funded from current revenues. A balanced budget can include the use of the unencumbered balance (reserves) estimated to be available at the close of the current fiscal biennium.

Amending the Budget

The Mayor is authorized to transfer budgeted amounts between departments within any fund. The General Fund was adopted by Fund and as such should be considered in its entirety for budgeting purposes. Any revisions that alter the total expenditures of a fund must be approved by the City Council. When the Council determines that it is in the best interest of the City to increase or decrease appropriation for a particular fund, they may do so by adopting an ordinance with a simple majority vote.

The Finance Committee

The Finance Committee was established for matters involving finance, ways and means, and special assessments. They are involved in the year round development, review and monitoring of the City's budget. They continually review programs and services and monitor their effects on the City's revenues and expenses.

In 2016, the Finance Committee consisted of the following City Councilmembers:

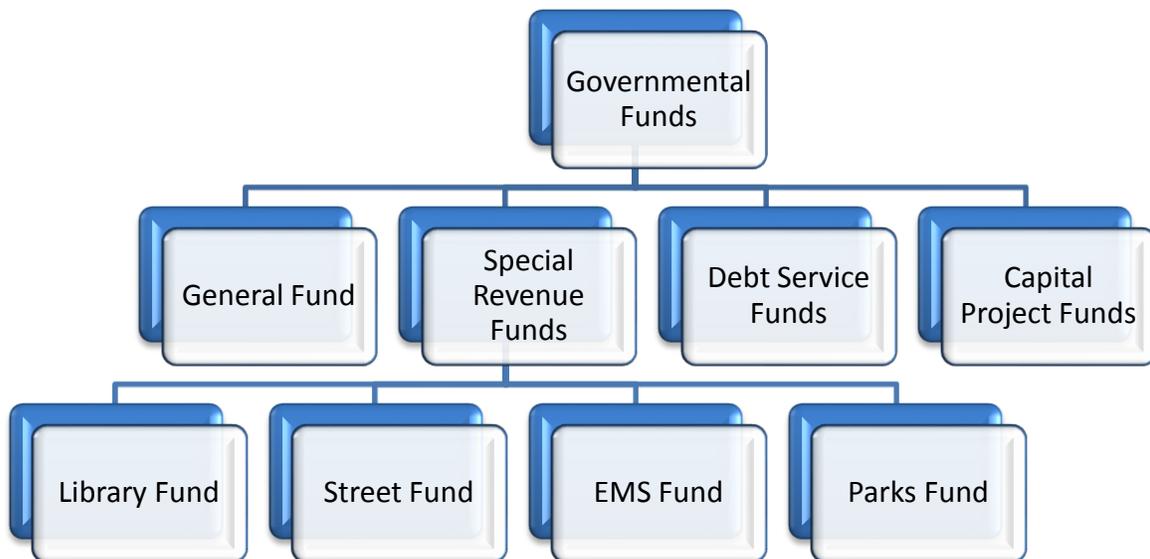
- Denny Lawrence, Committee Chair
- Jeff Cook, Committee Vice Chair
- Alice Phelps
- Kathi Prieto

Fund Structure

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures. The City's resources are allocated to and accounted for in individual funds depending on what they are to be spent for and how they are controlled. The City budgets each fund individually and each fund must be appropriated.

Accounting for the flow of dollars in and out of accounts varies depending upon whether the fund is of the governmental, proprietary or fiduciary type.

Governmental Funds are designed to measure those financial resources on hand at the end of a period that are available to be expended or appropriated in future periods. Examples of governmental funds are the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds.



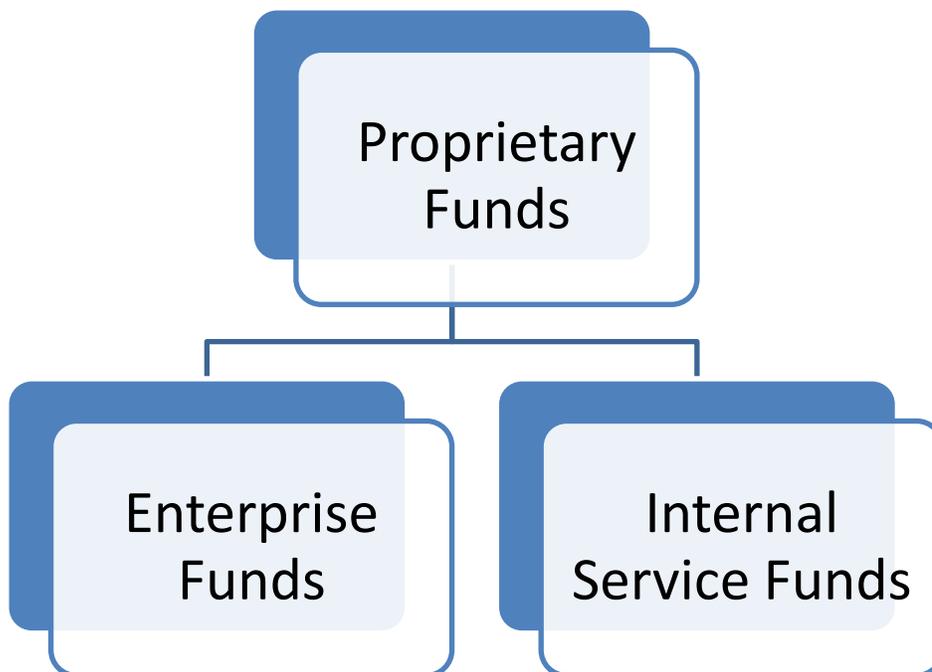
The General Fund is the City's primary operating fund. It accounts for all financial resources except those required to be accounted for in other funds and is generally considered to represent the day to day operations of the City. It derives the majority of its revenues from taxes, state shared revenues and fines.

Special revenue funds account for proceeds of specific revenue sources that are restricted in some way or committed for purposes other than debt service or capital projects. Examples of Special Revenue Funds include the Parks Fund, the Street Fund, the EMS Fund and the Parking Enforcement Fund.

Debt service funds are used to account for the accumulation of resources for payment of general obligation debt. Payment for general obligation debt is backed by the full faith and credit of the City. The primary source of revenue for these funds is from property taxes.

Capital project funds are used to account for the construction of major capital facilities other than those financed by proprietary funds. Capital project funds are not typically included in the City's biennial budget but are budgeted separately with construction funds depending on the projects budget.

Proprietary Funds, on the other hand, are designed to reflect the overall health of the fund. The Water, Sewer & Storm Fund and the Industrial Water Fund are examples of proprietary funds.

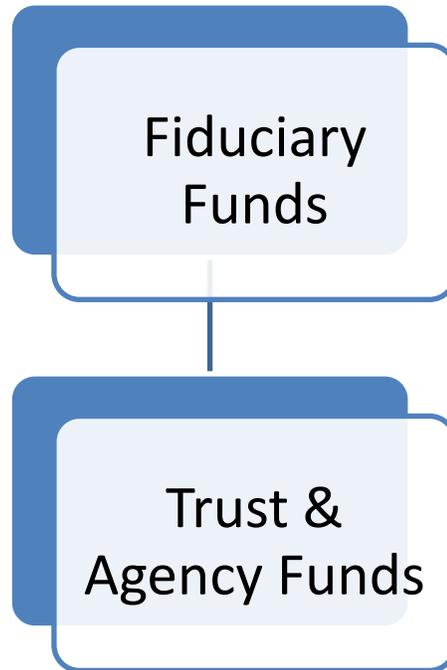


The City's enterprise funds account for utility operations, which are self-supported through user charges (rates). The utilities are financed and operated like a private business which must charge rates high enough to cover its expenses. The City's enterprise funds include the Water, Sewer and Storm Fund and the Industrial Water Fund. Capital projects are also budgeted as expenditures within the City's enterprise fund.

Internal service funds are used to account for the financing of goods or services provided by one department to other departments or units of government on a cost reimbursement basis.

The City has two internal service funds: the Equipment Rental Fund and the Equipment Rental Reserve Fund. The Equipment Rental Fund pays for the expenses for the City's mechanic and other equipment related expenses including gas. The Equipment Rental Reserve Fund charges for equipment to cover depreciation of vehicles.

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the City's own operations. The fiduciary fund category includes pension trust funds and agency funds.



Trust Funds are used to account for assets held in a trustee capacity (Fire/Police Retirees' Benefits Fund and Brownfield Development Fund). Agency funds are used to account for assets held as an agent for individuals, private organizations, and other governments. Trust funds are not shown in the operating budget.

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**City of Aberdeen
2017 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 2017 is \$881,455,314. The IPD is 0.953 and less than 1%, therefore a “finding of substantial need” will be required by Resolution to continue with a 1% increase in property taxes for 2017.

Projection Method and Comments:

The current budget allocation utilizes the City’s 1% growth limit estimated at \$28,687. Estimates are based on the 2017 final assessed valuation plus new construction.

General Tax Levy estimate – Current Expense Fund	\$2,588,918
General Tax Levy estimate – Fire Pension Fund	<u>235,000</u>
Total	\$2,823,918

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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General Fund**

Projection Method and Comments:

The sales tax projection for 2017 is based on current year collection patterns adjusted for known construction and business fluctuations for 2017.

Sales tax revenue is projected to increase by \$72,848 from 2016. This is a 2.2% increase. Estimates are based on known fluctuations related to construction projects. The pontoon project and Grays Harbor College construction projects ended in 2015 and there were no large construction projects in 2016.

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 2017 is based on current year revenues adjusted for increases in activity.

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 2017 is based on current year revenues adjusted for increases in activity.

E. ADMISSIONS TAXES

Authority:

- RCW 35.21.280
- City Ordinance #6504

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.



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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 4.5% utility tax on resident water, sewer, storm water, garbage, and cable charges for services.

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

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



**City of Aberdeen
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General Fund**

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 and the inclusion of storm water.

K. LEASEHOLD EXCISE TAX

Authority:

- RCW 82.29A.040
- City Ordinance #5296



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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:

2017 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:

2017 projections are based on forecasted activity by the Community Development Department.

D. MISCELLANEOUS LICENSES AND PERMITS

Authority:

N/A

Description of Revenue:



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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.

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 2017 is \$5.9 million to be split among eligible cities. Of this money, we are slated to get 2%. We are projecting that the City will receive \$100,000 for 2017. 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:

2017 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:



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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 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:

2017 revenue calculated on a per capita basis were calculated based on 2017 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. In 2017, 65% plus \$10 million of Liquor Excise Tax will be diverted to the State General Fund. This leaves only \$20,254,249 of the liquor excise tax fund to be distributed to Cities.

Projection Method and Comments:

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

Approved alcohol or drug addiction program must be funded by 2% of the Liquor Excise Tax.

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.

Public safety purposes must be funded by 20.23% Liquor Board Profits. An approved alcohol or drug addiction program must be funded by 2% of Liquor Board Profits.

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
2017 Revenue Manual
General Fund

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.

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



**City of Aberdeen
2017 Revenue Manual
General Fund**

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 2017.

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

FUND SUMMARY

For accounting purposes a state or local government is not treated as a single, integral entity. Rather, a government is viewed as a collection of smaller, separate entities known as “funds.”

All of the funds used by a government must be classified into one of seven “fund types.” Four of these fund types are used to account for a state or local government’s “governmental-type” activities and are known as “governmental funds.” Two of these are used to account for a government’s “business-type” activities and are known as “proprietary funds.” Finally, the seventh fund type is reserved for a government’s “fiduciary activities.”

Governmental Funds

Four fund types are used to account for governmental-type activities. These are the general fund, special revenue funds, debt service funds and capital project funds.

General Fund

The General Fund is used to account for most of the day-to-day operations of the City, which are financed from property taxes and other general revenues. Activities financed by the General Fund include those of the line and staff departments within the City except for activities of the Enterprise Funds. There can be only one General Fund.

Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific taxes or other revenue sources which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses. The City has the following special revenue funds:

Parks Fund – pays for Aberdeen’s Parks, including Pioneer Park and Sam Benn Park.

Street Fund – underwrites the cost of maintenance and repair of city streets.

Emergency Services Fund – funds the functions of the City’s professional Ambulance service.

Debt Service Funds

The Debt Service Funds are used to account for the payment of interest and principal on general and special obligation debts other than those payable from special assessments and debt issued for and serviced by another governmental enterprise.

Capital Project Funds

The Capital Project Funds account for all resources used for the acquisition and/or construction of capital equipment and facilities by the City except those financed by the Special Assessment, Enterprise and Internal Service Funds.

Proprietary Funds

Two fund types are used to account for a government's business-type activities (activities that receive a significant portion of their funding through user fees). These are the enterprise funds and internal service funds.

Enterprise Funds

Water, Sewer, Storm Water and Industrial Water Funds are used to account for the acquisition, operation and maintenance of City-owned services which are entirely or predominately self-supported by user charges. The operations of these funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises.

Internal Services Funds

Internal Service Funds are used by the City to account for financing of goods and services provided by one department to other departments, on a cost reimbursement basis.

Equipment Rental Fund – used to account for the City's mechanic.

Equipment Rental Reserve Fund – used to account for the future replacement of vehicles.

Fiduciary Funds

These funds are used when a government holds or manages financial resources in an agent or fiduciary capacity. This single fund type is subdivided into four "sub-fund types" to account for various types of fiduciary obligations. These are nonexpendable trust funds, expendable trust funds and agency funds.

Pension Trust Funds

Pension trust funds are used when governments manage pension plans.

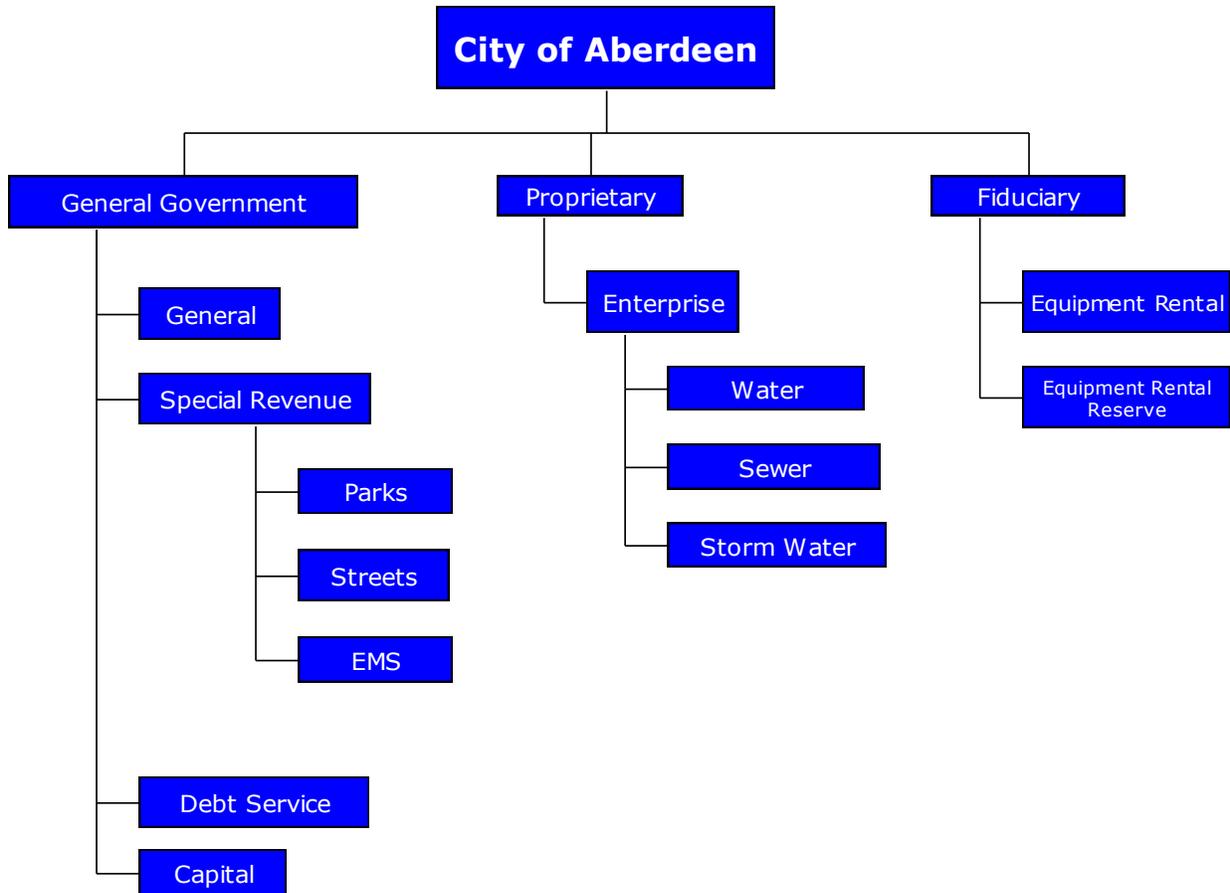
Police and Fire Pension – provides for payment of retirement benefits. Comes from fire insurance premium taxes and City contributions.

Non-Expendable and Expendable Trust Funds

These consist of resources received from non-City sources and held by the City as trustee to be expended or invested in accordance with the conditions of the trust. The City does not currently have any trust funds.

Agency Funds

Trust funds usually involve some degree of financial management. Agency funds are used when the government plays a more limited role by just collecting funds on behalf of a third agency.



The following pages of this section provide a comprehensive assessment of the financial condition of every operating fund of the City of Aberdeen. A narrative explanation of each fund is provided along with a financial “balance sheet”, summarizing historic financial activity and reflecting the impact of the adopted budget on each fund’s bottom line.

The adjacent page contains the City of Aberdeen's 2017 consolidated financial schedule.

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

	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Budget	Budget
Sources of Revenues (byType)					
Taxes	11,003,881	11,427,093	11,580,612	11,560,302	12,172,961
Licenses & Permits	660,824	451,092	441,118	448,000	465,500
Intergovernmental Revenues	566,942	687,404	751,773	594,100	647,389
Charges for Services	212,858	121,675	117,946	199,000	194,620
Fines & Forfeits	422,879	331,713	298,373	314,157	246,100
Misc. Revenues	46,675	34,385	52,078	88,000	45,000
Operating Transfers	109,566	92,103	164,449	127,907	27,124
<i>Total Revenues</i>	13,023,624	13,145,467	13,406,348	13,331,466	13,798,694
Expenditure Uses (By Function)					
Legislative	71,665	71,531	71,215	74,750	75,150
Executive	15,043	15,423	15,220	16,047	103,253
Judicial	564,209	622,659	508,199	541,377	531,939
General Government	3,681,645	3,730,242	4,160,625	3,673,814	3,508,498
Finance	371,774	355,826	409,579	415,505	349,076
Legal	271,439	247,812	306,695	281,878	282,591
Human Resources	109,974	110,685	105,289	106,110	89,760
Facilities	98,047	110,827	74,848	86,970	87,901
Engineering	320,308	274,748	331,817	324,525	411,152
Community Development	332,853	360,432	328,909	383,854	438,979
Police	4,948,511	5,001,655	4,960,187	5,012,355	5,325,572
Care/Custody of Prisoners	443,668	456,809	434,100	428,963	688,108
Fire	1,786,416	1,770,123	1,778,951	1,801,839	1,937,745
911 Call Center	170,995	204,712	151,489	166,700	189,382
<i>Total Expenditures</i>	13,186,547	13,333,484	13,637,124	13,314,687	14,019,107
Change in Fund Balance					
Beginning balance	5,252,887	4,966,562	4,767,925	4,626,779	4,850,000
Net Revenues Over(Under) Expenditures	-162,923	-188,017	-230,776	16,779	-220,413
Ending balance	5,089,964	4,778,545	4,537,150	4,643,558	4,629,587

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 28,150	\$ 48,480	\$ -	\$ 40,000
Investment Interest	\$ 309	\$ 150	\$ -	\$ 100
Transfer from General Government	83,500	36,750	68,500	55,000
Miscellaneous	-	-	-	-
<i>Total Source of Funds</i>	\$ 111,960	\$ 85,380	\$ 68,500	\$ 95,100
Uses of Funds				
Salaries	\$ -	\$ -	\$ -	\$ -
Supplies	4,365	3,153	3,900	3,900
Other Services & Charges	59,065	51,907	64,600	61,500
Capital Outlay	-	-	-	-
Transfer to General Government	50	-	-	-
Ending Cash Balance	48,480	30,320	-	29,700
<i>Total Use of funds</i>	\$ 111,960	\$ 85,380	\$ 68,500	\$ 95,100

Overview

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 25,808	\$ 41,450	\$ 30,000	\$ 13,000
Charges for Services	30,761	7,533	-	7,300
Donations	1,725	37,766	34,100	-
Miscellaneous	4,396	2,054	200	400
Transfer from Current Expense Fund (001)	978,260	938,990	886,250	1,000,000
Transfer from Morrison Park (107)	11,000	11,000	917	-
Transfer from Community Center (128)	2,500	2,500	2,500	2,500
Transfer from Community Center (132)	-	16,274	-	11,350
<i>Total Source of Funds</i>	\$ 1,054,450	\$ 1,057,566	\$ 964,050	\$ 1,034,550
Uses of Funds				
Salaries & Wages	\$ 520,197	\$ 542,647	\$ 520,638	\$ 505,324
Personnel Benefits	166,779	214,968	179,825	211,140
Supplies	120,098	96,537	88,500	104,000
Other Services & Charges	112,843	152,898	111,448	152,340
Intergovtl Serv/Taxes	-	-	-	-
Reallocated Costs	10,983	13,387	13,870	13,947
Capital Outlay	3,678	895	-	-
Interfund - Equipment Rental	78,322	-	45,000	-
Transfers Out	-	18,344	-	-
Ending Cash Balance	41,550	17,890	4,769	47,799
<i>Total Use of funds</i>	\$ 1,054,450	\$ 1,057,566	\$ 964,050	\$ 1,034,550

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 between 20 and 40, working as recreation leaders and supervisors, umpires, scorekeepers, instructors, and maintenance crews.

FUND: 103**Street****City of Aberdeen
2017 Budget**

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 64,660	\$ 67,381	\$ 52,500	\$ 40,000
Motor Vehicle Tax	346,322	351,023	350,000	365,133
Multimodal Transportation	-	-	-	17,619
Grant	-	69,781	25,000	-
Intergovernmental Revenues	418,374	479,909	480,000	480,000
Charges for Services	5,249	30,172	5,000	2,500
Miscellaneous	1,777	6,418	30,000	1,000
Transfer from 405	-	-	-	-
Transfer from General Government	1,073,010	1,018,696	958,000	1,085,154
<i>Total Source of Funds</i>	\$ 1,909,392	\$ 2,023,378	\$ 1,900,500	\$ 1,991,406
Uses of Funds				
Salaries & Wages	\$ 748,336	\$ 774,458	\$ 774,425	\$ 743,745
Personnel Benefits	331,827	339,594	378,281	383,675
Supplies	158,856	140,898	148,420	155,200
Other Services & Charges	394,911	397,521	345,874	370,250
Intergovtl Serv/Taxes	-	-	-	-
Reallocated Costs	21,965	28,224	29,250	28,452
Capital Outlay	6,802	58,523	28,000	94,278
Interfund - Equipment Rental	179,315	190,743	196,250	179,000
Ending Cash Balance	67,380	93,417	-	36,806
<i>Total Use of funds</i>	\$ 1,909,392	\$ 2,023,378	\$ 1,900,500	\$ 1,991,406

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 and has recently added hot mix asphalt overlays to their list of abilities.

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

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 143,293	\$ 274,181	\$ 100,000	\$ -
Grants	399,380	-	86,500	166,500
Department of Transportation	72,597	638,890	-	-
Chehalis Basin Flood Authority	51,604	784,119	150,000	950,000
Investment Interest & Misc.	252	872	-	-
Transfer in - 399	46,811	21,000	-	-
<i>Total Source of Funds</i>	\$ 713,937	\$ 1,719,062	\$ 336,500	\$ 1,116,500
Uses of Funds				
Capital Outlay	\$ 439,756	\$ 1,553,985	\$ 150,000	\$ 1,116,500
Ending Cash Balance	274,181	165,077	186,500	-
<i>Total Use of funds</i>	\$ 713,937	\$ 1,719,062	\$ 336,500	\$ 1,116,500

Overview

This fund is 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 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 6,180	\$ 7,362	\$ 8,200	\$ 13,000
Motor Vehicle Tax (6.92%)	1,461	4,040	1,200	1,500
Transfer from General Government	-	-	-	-
Investment Interest & Misc	1,774	43	-	-
<i>Total Source of Funds</i>	\$ 9,415	\$ 11,444	\$ 9,400	\$ 14,500
Uses of Funds				
Capital Improvements	\$ 2,053	\$ 2,000	\$ 2,000	\$ 2,000
Transfers to Morrison Park Fund	-	-	-	-
Ending Cash Balance	7,362	9,444	7,400	12,500
<i>Total Use of funds</i>	\$ 9,415	\$ 11,444	\$ 9,400	\$ 14,500

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 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 17,506	\$ 19,565	\$ 20,000	\$ 10,000
Interest & Other Misc. Revenue	14,101	276	550	-
Pavilion Rent	42,818	34,210	33,000	34,000
Transfer In - General Fund (001)	-	-	-	9,100
<i>Total Source of Funds</i>	\$ 74,425	\$ 54,051	\$ 53,550	\$ 53,100
Uses of Funds				
Pavilion Operations & Building Improvements	\$ 43,270	\$ 27,592	\$ 29,558	\$ 38,874
Park Maintenance	590	-	-	-
Transfer to Parks Fund	11,000	11,000	11,000	-
Ending Cash Balance	19,565	15,459	12,992	14,226
<i>Total Use of funds</i>	\$ 74,425	\$ 54,051	\$ 53,550	\$ 53,100

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.

FUND: 120**Emergency Services***City of Aberdeen
2017 Budget*

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 257,363	\$ 401,301	\$ 139,146	\$ 800,000
Intergovernmental Revenues	137,460	107,208	129,870	128,440
EMS Availability Fee	1,849,115	1,934,836	1,947,916	1,975,000
Ambulance/EMS Aid Fees	1,252,795	1,235,754	1,200,000	1,300,000
Investment Interest/Misc.	2,875	6,566	884	3,000
Transfer from General Fund:	-	-	-	-
<i>Total Source of Funds</i>	\$ 3,499,608	\$ 3,685,664	\$ 3,417,816	\$ 4,206,440
Uses of Funds				
Salaries & Wages	2,040,909	2,035,726	2,152,074	2,183,827
Personnel Benefits	726,509	700,081	726,573	783,164
Supplies	58,470	74,120	90,000	97,500
Other Services & Charges	126,229	125,549	165,893	178,925
Reallocated Costs	54,927	67,216	69,800	120,848
Capital Outlay	5,000	-	-	11,000
Transfer Out for 911 Dispatch	36,263	24,600	24,330	27,124
Interfund- Equipment Rental Reserve	50,000	50,000	50,000	80,000
Ending Cash Balance	401,301	608,371	139,146	724,052
<i>Total Use of funds</i>	\$ 3,499,608	\$ 3,685,664	\$ 3,417,816	\$ 4,206,440

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 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 107,047	\$ 27,886	\$ -	\$ 39,000
License fees	971	936	1,000	1,000
Intergovernmental Revenues	6,239	4,248	3,500	3,500
Shelter Fees/Court Fines	4,212	4,716	4,500	4,300
Transfer from General Fund	32,100	116,311	116,556	90,000
Interest Income/Donations/Misc.	1,023	472	-	150
<i>Total Source of Funds</i>	\$ 151,592	\$ 154,570	\$ 125,556	\$ 137,950
Uses of Funds				
Salaries & Wages	\$ 79,305	\$ 78,783	\$ 79,170	\$ 79,457
Personnel Benefits	25,096	25,037	31,022	29,279
Supplies	895	2,061	1,500	1,500
Other Services & Charges	14,021	13,467	10,394	10,300
Capital Outlay	-	-	-	-
Reallocated Costs	4,390	3,347	3,470	3,487
Ending Cash Balance	27,885	31,875	-	13,927
<i>Total Use of funds</i>	\$ 151,592	\$ 154,570	\$ 125,556	\$ 137,950

Overview

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, as well as houses animals for other jurisdictions upon request, (for a fee).

FUND: 122**Downtown Parking Enforcement***City of Aberdeen
2017 Budget*

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 34,340	\$ 37,191	\$ -	\$ 42,000
Parking Infraction Fees	6,060	4,803	5,000	5,500
Business Improvement District Assessment	9,310	8,720	8,500	9,000
Interest Income	101	259	-	250
Transfer from General Fund	53,220	56,622	60,558	30,000
<i>Total Source of Funds</i>	\$ 103,031	\$ 107,595	\$ 74,058	\$ 86,750
Uses of Funds				
Salaries & Wages	\$ 46,200	\$ 46,629	\$ 47,096	\$ 47,568
Personnel Benefits	17,271	17,702	19,652	20,167
Supplies	153	(0)	500	1,000
Reallocated Costs	2,193	2,231	2,310	2,324
Business Improvement District	23	928	4,500	4,000
Ending Cash Balance	37,191	40,105	-	11,691
<i>Total Use of funds</i>	\$ 103,031	\$ 107,595	\$ 74,058	\$ 86,750

Overview

Our Parking Enforcement Officer patrols the downtown corridor looking for overtime parking violations, hazards, etc. He also travels throughout the city responding to parking complaints on city streets and works with owners of abandoned vehicles to get the vehicles removed from the city streets. He also works with the Aberdeen's Code Enforcement Officer when requested to remove abandoned or junk vehicles.

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 17,530	\$ 17,410	\$ 2,000	\$ 11,000
Donations	15,000	15,000	15,000	15,000
Transfer from Current Expense Fund (001)	5,655	-	-	-
Interest Income	-	-	-	-
<i>Total Source of Funds</i>	\$ 38,185	\$ 32,410	\$ 17,000	\$ 26,000
Uses of Funds				
Salaries & Wages	\$ 9,415	\$ 8,810	\$ 9,000	\$ 9,000
Personnel Benefits	2,966	2,966	3,290	3,258
Supplies	1,895	615	900	900
Other Services & Charges	6,499	4,393	3,810	3,685
Ending Cash Balance	17,410	15,627	-	9,157
<i>Total Use of funds</i>	\$ 38,185	\$ 32,410	\$ 17,000	\$ 26,000

Overview

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 4,334	\$ 3,059	\$ 3,000	\$ 2,500
Transfer from General Fund	23,000	25,000	25,000	23,000
Investment Interest & Donations	28	48	-	-
<i>Total Source of Funds</i>	\$ 27,362	\$ 28,107	\$ 28,000	\$ 25,500
Uses of Funds				
Supplies	\$ -	\$ -	\$ 250	\$ 250
Other Services & Charges	24,303	25,048	25,100	25,100
Ending Cash Balance	3,059	3,059	2,650	150
<i>Total Use of funds</i>	\$ 24,303	\$ 28,107	\$ 28,000	\$ 25,500

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 59,049	\$ 52,460	\$ 50,000	\$ 56,500
Grants & Loans	-	-	-	-
Rent, Lease & Interest Income	103,744	103,744	103,750	103,800
<i>Total Source of Funds</i>	\$ 162,793	\$ 156,204	\$ 153,750	\$ 160,300
Uses of Funds				
Supplies	\$ 18	\$ 678	\$ 200	\$ 3,500
Other Services & Charges	81,677	75,266	89,390	86,280
Debt Service	26,138	24,000	24,000	24,000
Transfer to Parks Fund (102)	2,500	2,500	2,500	2,500
Improvements	-	-	-	-
Ending Cash Balance	52,460	53,760	37,660	44,020
<i>Total Use of funds</i>	\$ 110,333	\$ 156,204	\$ 153,750	\$ 160,300

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.

**FUND: 132 Recreational Sports
Programs**

*City of Aberdeen
2017 Budget*

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 180,285	\$ 140,581	\$ 150,000	\$ 190,000
Program Fees	52,847	45,302	55,000	90,000
Investment Income & Misc.	12,485	38,853	12,100	-
Transfers In	25,000	66,688	32,000	20,000
<i>Total Source of Funds</i>	\$ 270,617	\$ 291,424	\$ 249,100	\$ 300,000
Uses of Funds				
Program Costs	\$ 76,343	\$ 75,641	\$ 111,800	\$ 77,484
Capital Outlay	24,587	24,587	-	-
Interfund Payments	19,360	19,360	7,000	-
Transfers Out	-	-	-	11,350
Ending Cash Balance	150,326	171,835	130,300	211,166
<i>Total Use of funds</i>	\$ 270,617	\$ 291,424	\$ 249,100	\$ 300,000

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 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 277,180	\$ 275,531	\$ 253,000	\$ 130,000
Forfeiture Income	4,099	4,091	-	1,000
Grants & Intergovernmental Revenue	144,210	138,808	123,555	-
Investment Income/Misc./Firing Range	15,245	10,916	-	1,100
<i>Total Source of Funds</i>	\$ 440,734	\$ 429,346	\$ 376,555	\$ 132,100
Uses of Funds				
Drug Forfeitures	\$ -	\$ 77,000	\$ 46,742	\$ -
Firing Range	27,042	31,500	-	-
Drug Task Force	138,161	149,700	123,555	-
Ending Cash Balance	275,531	171,146	206,258	132,100
<i>Total Use of funds</i>	\$ 440,734	\$ 429,346	\$ 376,555	\$ 132,100

Overview

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.

FUND: 318**Abatement***City of Aberdeen
2017 Budget*

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ -	\$ 285,000	\$ 257,830	\$ 239,000
Abatement Charges	3,453	1,000	5,000	5,000
Intergovernmental Revenue	-	-	-	-
Transfer from General Government	-	-	-	-
Transfer from Garbage Fund	60,000	60,000	60,000	60,000
Investment Interest/Donations/Misc.	1,103	750	1,000	300
Sale of Assets	-	-	-	-
<i>Total Source of Funds</i>	\$ 64,556	\$ 346,750	\$ 323,830	\$ 304,300
Uses of Funds				
Salaries & Wages	\$ 30,838	\$ 34,560	\$ 36,523	\$ 86,940
Personnel Benefits	9,023	10,060	25,609	50,556
Supplies	1,450	1,222	1,500	6,000
Repairs, Maintenance & Services	21,053	6,398	42,100	23,000
Intergovernmental Services	-	-	-	-
Nuisance Abatements	-	28,925	-	20,000
Building Abatements	12,162	-	-	75,000
Interfund Payments	2,856	3,071	17,500	2,500
Transfers	-	-	-	-
Capital Outlay	-	-	-	-
Ending Cash Balance	-	262,515	200,598	40,304
<i>Total Use of funds</i>	\$ 77,382	\$ 346,750	\$ 323,830	\$ 304,300

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.

FUND: 320**Public Buildings
Improvement***City of Aberdeen
2017 Budget*

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 174,057	\$ 444,413	\$ 35,000	\$ 390,000
Investment Interest, Misc. Income	3,161	2,842		
Donations	284,148	-	-	-
Grant Income	13,534	87,935		
Transfer from Parks Fund 102	15,000	-		
Transfer from General Fund	92,744	140,000	40,000	-
Transfers from Capital Improvement Fund 39	13,774	28,497	75,000	281,000
<i>Total Source of Funds</i>	\$ 596,418	\$ 703,686	\$ 150,000	\$ 671,000
Uses of Funds				
City Hall Projects	\$ 23,635	\$ -	\$ -	\$ 256,000
Library Projects	19,536	-	-	10,000
Parks Projects	29,257	218,982	110,000	-
Police Department Improvements	45,036	-	-	-
Fire Dept. Improvements	31,691	-	40,000	15,000
Debt Payment	2,850	2,800	-	-
Ending Cash Balance	444,413	481,904	-	390,000
<i>Total Use of funds</i>	\$ 596,418	\$ 703,686	\$ 150,000	\$ 671,000

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.

FUND: 401**Garbage****City of Aberdeen
2017 Budget**

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 159,582	\$ 178,762	\$ 163,000	\$ 47,000
Charges for Services	1,521,625	1,361,310	-	-
Commercial and Abatement Charges	-	-	84,500	84,276
Investment Interest	681	761	350	100
<i>Total Source of Funds</i>	\$ 1,681,888	\$ 1,540,833	\$ 247,850	\$ 131,376
Uses of Funds				
Salaries &Wages	\$ 4,289	\$ 4,650	\$ 5,800	\$ -
Benefits	1,321	1,450	1,975	-
Waste Disposal	1,344,369	1,352,485	-	10,000
Taxes & Misc.	76,943	80,350	200	-
Reallocated Cost	46,204	47,380	90	-
Transfer Out -Abatement Fund	60,000	60,000	60,000	60,000
Ending Cash Balance	148,762	(5,482)	179,785	61,376
<i>Total Use of funds</i>	\$ 1,681,888	\$ 1,540,833	\$ 247,850	\$ 131,376

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 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 312,602	\$ 595,372	\$ 600,000	\$ 150,000
Intergovernmental Revenues	154,000	931,178	108,000	325,000
Charges for Services	3,806,100	3,947,004	3,971,200	4,016,000
Investment Interest	2,815	2,484	2,500	2,300
Misc. Revenues	40,388	37	-	5,000
Transfer from Sewer Reserve Fund	-	-	-	-
<i>Total Source of Funds</i>	\$ 4,315,905	\$ 5,476,074	\$ 4,681,700	\$ 4,498,300
Uses of Funds				
Salaries & Wages	\$ 1,158,901	\$ 1,179,581	\$ 1,244,310	#REF!
Personnel Benefits	485,569	495,316	532,160	#REF!
Supplies	294,427	271,862	323,500	323,500
Other Services & Charges	764,520	754,543	904,350	919,000
Intergovernmental Services	288,035	292,681	308,000	302,300
Reallocated Cost	170,461	139,262	169,810	221,753
Capital Outlay	517,678	1,386,591	604,631	70,000
Debt Service	370,490	367,576	366,939	429,767
Interfund Payments	187,930	200,472	164,000	164,000
Transfer Out - Sewer Reserve (413)	101,360	-	-	-
Ending Cash Balance	(23,465)	388,190	64,000	#REF!
<i>Total Use of funds</i>	\$ 4,315,905	\$ 5,476,074	\$ 4,681,700	#REF!

Overview

The Wastewater division is responsible for the collection and treatment of the water that leaves homes and businesses in Aberdeen through sinks, showers, and toilets. Wastewater is conveyed from homes and businesses by a network of City maintained pipes and pump-stations before it is treated at the wastewater treatment plant and released into the Chehalis River. Additionally, the City processes all wastewater from the City of Cosmopolis, the Stafford Creek Correctional Center, and industrial discharge from Lemay landfill and Imperium Renewables. Also, the City receives on average over 500,000 gallons per year of septage trucked from residences throughout Grays Harbor County.

Over 1 billion gallons of wastewater was treated and released from the wastewater treatment plant in 2015.

The division is also tasked with the operation and maintenance of the City's piped stormwater infrastructure and pump-stations.

Aberdeen's Wastewater Treatment Plant

The City operates an award winning treatment plant located at the end of Division St. on the tidflats along the Chehalis River. The plant was originally constructed in the 1950's. Major upgrades have been made during the late 1970's, 1991, 2004, and 2015.

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 312,602	\$ 103,251	\$ 250,000	\$ 250,000
Charges for Services	3,693,129	3,624,743	3,569,000	3,570,000
Grants	-	250	-	-
Interest	928	1,117	-	500
Miscellaneous	65,075	59,738	20,500	39,700
Transfer from Water Reserve Fund	610,000	250,000	150,000	-
Transfer from General Fund	-	-	-	-
Timber Sales	-	-	-	-
<i>Total Source of Funds</i>	\$ 4,681,734	\$ 4,039,099	\$ 3,989,500	\$ 3,860,200
Uses of Funds				
Salaries & Wages	\$ 1,188,961	\$ 1,156,507	\$ 1,133,196	\$ 1,205,451
Personnel Benefits	484,992	485,884	534,544	562,486
Supplies	906,843	271,496	241,100	282,500
Other Services & Charges	540,495	529,231	693,706	569,200
Intergovernmental Services	350,902	341,488	345,000	343,000
Reallocated Cost	174,846	167,423	196,160	229,630
Capital Outlay	17,180	171,988	332,500	118,000
Debt Service	769,808	761,137	389,594	385,811
Interfund Payments	145,747	119,293	123,700	123,700
Transfers	-	-	-	-
Ending Cash Balance	101,960	34,654	-	40,422
<i>Total Use of funds</i>	\$ 4,681,734	\$ 4,039,099	\$ 3,989,500	\$ 3,860,200

Overview

The Water Utility exists for the purpose of supplying a safe and dependable supply of domestic and fire protection water for the citizens of Aberdeen, Junction City, Wishkah Valley, Cosmopolis and the Stafford Creek Correction Center. The water supply is obtained from the surface waters of the upper Wishkah Watershed. The City operates a storage reservoir and a 28" transmission line to transfer water from the watershed to the water filtration plant.

The membrane filtration plant has been in operation since July 2000. This filtration system also includes provisions for fluoridation and corrosion control. This facility insures a consistence, safe supply of potable water and completely eliminates problems with high turbidity during major storm events.

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 59,117	\$ 81,458	\$ 49,500	\$ 34,270
Charges for Services	489,380	489,670	485,000	490,000
State Grants	-	-	-	-
Investment Interest	349	534	700	500
Transfers	-	-	-	-
<i>Total Source of Funds</i>	\$ 548,846	\$ 571,662	\$ 535,200	\$ 524,770
Uses of Funds				
Operating costs - Interfund Payments	\$ 418,374	\$ 479,909	\$ 480,000	\$ 480,000
Intergovernmental Serv. & Taxes	42,413	40,660	42,500	32,500
Reallocated Cost	6,601	11,738	12,270	11,360
Operating Transfers	-	-	-	-
Capital Outlay	-	-	-	-
Ending Cash Balance	81,458	39,355	430	910
<i>Total Use of funds</i>	\$ 548,846	\$ 571,662	\$ 535,200	\$ 524,770

Overview

The stormwater utility is funded by a monthly residential flat rate paid 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 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 1,050,524	\$ 1,007,119	\$ 1,026,000	\$ 1,050,000
Water Sales	244,784	248,670	250,000	230,000
Investment Interest	4,175	6,367	7,000	5,000
Miscellaneous Revenue	-	3,461	-	-
Transfer from Industrial Water Reserve	-	-	-	-
<i>Total Source of Funds</i>	\$ 1,299,483	\$ 1,265,617	\$ 1,283,000	\$ 1,285,000
Uses of Funds				
Salaries & Wages	\$ 85,268	\$ 89,670	\$ 81,048	\$ 79,562
Personnel Benefits	38,298	40,508	37,833	37,988
Supplies	33,287	21,195	33,795	43,500
Other Services & Charges	63,721	53,197	167,364	191,200
Intergovtl Serv. & Taxes	12,330	10,738	12,800	14,000
Reallocated Cost	2,193	2,566	2,660	2,906
Capital Outlay	19,683	12,743	30,000	32,500
Debt Service	34,915	-	-	-
Interfund Payments	2,668	1,948	7,500	7,500
Ending Cash Balance	1,007,120	1,033,052	910,000	875,844
<i>Total Use of funds</i>	\$ 1,299,483	\$ 1,265,617	\$ 1,283,000	\$ 1,285,000

Overview

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

**FUND: 501 Equipment Rental
Operations**

*City of Aberdeen
2017 Budget*

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 34,857	\$ 90,183	\$ 65,000	\$ 92,882
Interfund Charges for Services	166,622	169,237	180,000	135,000
Miscellaneous	141,813	138,736	113,500	140,000
Transfer from General Government	-	-	-	-
<i>Total Source of Funds</i>	\$ 343,292	\$ 398,156	\$ 358,500	\$ 367,882
Uses of Funds				
Salaries & Wages	\$ 74,167	\$ 81,827	\$ 129,748	\$ 83,754
Personnel benefits	26,233	28,981	61,494	37,566
Supplies	92,310	106,374	98,000	105,500
Other Services & Charges	55,804	81,922	63,918	65,300
Capital Outlay	-	-	-	50,000
Interfund Payments for Services	200	-	-	-
Reallocated Cost	4,395	5,154	5,340	3,161
Ending Cash Balance	90,183	93,898	-	22,600
<i>Total Use of funds</i>	\$ 343,292	\$ 398,156	\$ 358,500	\$ 367,882

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 of the more specialized work is contracted out.

FUND: 502**Equipment Rental
Reserve***City of Aberdeen
2017 Budget*

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 1,927,479	\$ 1,560,116	\$ 1,501,000	\$ 1,220,000
Investment/Interfund Loan Interest	8,491	13,366	-	9,000
Insurance Recoveries	22,154	28,029	-	-
Reserve Deposits	335,000	209,296	120,000	96,000
Principal Payment - Interfund Loan(s)	23,367	21,462	-	-
Sale of Assets	12,919	20,745	-	-
<i>Total Source of Funds</i>	\$ 2,329,410	\$ 1,853,015	\$ 1,621,000	\$ 1,325,000
Uses of Funds				
Vehicle Repairs	\$ -	\$ 53,075	\$ -	\$ -
Capital Outlay	769,292	115,552	387,000	-
Interfund Loan Issued	-	-	-	-
Ending Cash Balance	1,560,118	1,684,388	1,234,000	1,325,000
<i>Total Use of funds</i>	\$ 2,329,410	\$ 1,853,015	\$ 1,621,000	\$ 1,325,000

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.

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 197,693	\$ 237,303	\$ 289,000	\$ 18,000
Property Taxes	229,032	235,106	198,172	-
Fire Insurance Premium Tax	36,194	35,328	34,162	36,000
Investment Interest	1,036	1,414	-	1,000
Miscellaneous Revenue	-	-	-	-
Transfer from General Government	654,000	447,805	421,000	400,000
<i>Total Source of Funds</i>	\$ 1,117,955	\$ 956,956	\$ 942,334	\$ 455,000
Uses of Funds				
City Pension	\$ 175,171	\$ 174,930	\$ 183,810	\$ 181,651
Medical Insurance	295,635	244,048	230,530	140,000
Medical Services	226,118	151,146	216,000	113,000
Miscellaneous	228	1,208	1,225	1,600
Transfers	183,500	56,200	-	-
Ending Cash Balance	237,303	329,423	310,769	18,749
<i>Total Use of funds</i>	\$ 1,117,955	\$ 956,956	\$ 942,334	\$ 455,000

Overview

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, ten widows, and thirty-five LEOFF1 retirees for a combined total of forty-seven 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 balance held in this reserve at the end of 2015 is projected to be \$1,201,500. At the present time, one retired firefighter pensioner is in an assisted living facility.

The Fire Pension Board meets the second Monday of each month to review and approve pension and insurance payments and medical claims. The Board has adopted a set of policies to assist in the governance of their operations. The Board consists of the Mayor, Finance Committee Chair, Finance Director, the Board Secretary, and two Fire Representatives elected by the retirees. An alternate Fire Representative is also selected. The Human Resources Director serves as the Board Secretary.

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 76,900	\$ 45,040	\$ 108,000	\$ 223,000
Unclaimed Property/Interest Income	370	621	-	350
Transfer from General Government	540,000	667,700	600,000	360,000
<i>Total Source of Funds</i>	\$ 617,270	\$ 713,361	\$ 708,000	\$ 583,350
Uses of Funds				
City Pension	\$ 82,940	\$ 75,917	\$ 80,790	\$ 95,938
Medical Insurance	338,942	304,964	270,000	241,000
Medical Services	31,210	34,002	157,500	100,000
Miscellaneous	2,639	2,071	1,950	1,600
Transfer to Insurance Reserve Fund 112	116,500	186,000	-	-
Ending Cash Balance	45,039	110,407	197,760	144,812
<i>Total Use of funds</i>	\$ 617,270	\$ 713,361	\$ 708,000	\$ 583,350

Overview

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 retirees of the Police Department. The fund is supported by a transfer from the General Government Fund. The Fund currently accounts for the widow of one pre-LEOFF1 retiree, twenty-eight LEOFF1 retirees, and one active LEOFF1 department employee, for a combined total of thirty retirees. This is a total of twenty-nine retirees and one active employee.

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 balance held in the reserve at the end of 2015 is projected to be \$1,201,500. At the present time, no Police Pensioners are living in care facilities.

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 pension and insurance payments and medical claims. The Board has adopted a set of policies to assist in the governance of their operations. The Board consists of the Mayor, City Council President, Finance Director, and three Police Representatives elected by the police LEOFF 1 membership. The Human Resources Director serves as the Board Secretary.

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 177,599	\$ 96,941	\$ 60,000	\$ 49,550
Grants	-	131,739	-	-
Unclaimed Property/Interest Income	611	364	-	-
Transfer from General Government	-	-	-	-
<i>Total Source of Funds</i>	\$ 178,210	\$ 229,044	\$ 60,000	\$ 49,550
Uses of Funds				
Professional Services	\$ 81,269	\$ 165,310	\$ -	\$ -
Ending Cash Balance	96,941	63,734	60,000	49,550
<i>Total Use of funds</i>	\$ 178,210	\$ 229,044	\$ 60,000	\$ 49,550

Overview

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

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Source of Funds				
Beginning Cash Balance	\$ 180,975	\$ 485,188	\$ 400,000	\$ 780,000
Transportation Tax (Sales Tax)	533,746	543,813	480,000	520,000
Oper Transfers/Interest Income	1,110	3,912	-	4,000
<i>Total Source of Funds</i>	\$ 715,831	\$ 1,032,913	\$ 880,000	\$ 1,304,000
Uses of Funds				
Paving Projects	\$ 230,643	\$ 390,341	\$ 450,000	\$ 650,000
Ending Cash Balance	485,188	642,573	430,000	654,000
<i>Total Use of funds</i>	\$ 715,831	\$ 1,032,913	\$ 880,000	\$ 1,304,000

Overview:

The Aberdeen Transportation Benefit District (TBD) was established on September 12, 2012 and operates under the laws of the state of Washington applicable to Transportation Benefit Districts. The TBD is a general purpose government and its sole purpose is to acquire, construct, improve, provide and fund transportation improvement within the City of Aberdeen.

The TBD is consistent with existing state, regional and local transportation plans. RCW 36.73.065 gives the TBD the authorization to impose taxes, fees, charges and tolls. A City of Aberdeen Transportation Improvement Sales and Use Tax proposition was approved on February 2, 2013 to impose a 0.13% sales and use tax for six years. The TBD began collecting the sales and use tax on July 1, 2013. The TBD is a blended component unit of the City of Aberdeen and relies on the City for the management of the TBD's operations. The TBD performs only the assessment and collection of the sales and use tax, the City performs all allowable activities for the TBD operations.

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OPERATING BUDGET

This section of the 2017 Budget presents the individual operating budgets of each department of the City. For ease in review, these budgets are organized in department number order, a list of which is provided below. The following pages provide a summary of operating appropriations by department and fund, with a comparison of both funding and staffing levels over the past five years.

<u>Fund #</u>	<u>Fund</u>	<u>Dept. #</u>	<u>Department</u>
001	General Fund	1	Legislative/Council
101	Library Fund	2	Executive
102	Parks Fund	3	Judicial
103	Street Fund	5	General Government
105	Arterial Street Fund	6	Finance
120	EMS Fund	16	Legal
318	Abatement Fund	18	Human Resources
403	Sewer Fund	19	Facilities
404	Water Fund	21	Engineering
405	Storm Water Fund	23	Community Develop.
407	Industrial Water Fund	45	Police
501	Equipment Rental	46	Custody of Prisoners
611	Fire Pension	48	Fire
612	Police Pension	49	911 Call Center
629	Brownfield Development		
630	Transportation Benefit District		

Each budget is comprised of two pages. These pages face each other for ease of review and analysis. The first page provides a narrative description of the department, and the services it provides.

The second page provides a detailed financial statement of their budget. This section is organized by expenditure category – salaries and wages, personnel benefits, etc.

Each page also references the department number, the department director, and the operating fund in which this budget resides, for ease of reference to other sections of the budget document.

City of Aberdeen 2017 Budget

Department: Legislative

Department Director: Larson

Department Number: 01

Fund: 001

Program Description

The City Council Members constitute the "Legislative Department" of the City of Aberdeen. Twelve Council Members are elected, two per ward, to staggered four-year terms.

Council Members are compensated at \$394 per month.

The Legislative (Council) budget provides for the direct costs of citizen representation. The primary function and objective of the City Council is to evaluate community sentiment on issues in the context of applicable community support and provide broad policy direction to the Mayor.

By law, the City Council has broad lawmaking authority. The Council is required to adopt a budget and is required to establish all laws and regulations of the City of Aberdeen; typically referred to as the Aberdeen Municipal Code.

As a first class city, a complete statutory procedure is provided for the adoption of a charter and organization of the City. The powers of a first class city are derived from their charter. By comparison, jurisdictions incorporated under other statutory provisions, such as code cities, retain "broad home rule" authority for self governance. This authority, in general, provides the City Council with the authority to enact laws and regulations that are not in conflict with state or federal law.

Mission:

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

City of Aberdeen 2017 Budget

Department: Legislative
Department Number: 01

Department Director: Larson
Fund: 001

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Regular Pay	52,740	54,420	54,955	56,400	56,400
Overtime Pay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Salaries and Wages	52,740	54,420	54,955	56,400	56,400
Pension	0	0	0	0	0
FICA/Medicare	4,035	4,165	4,204	4,400	4,400
Medical/Dental Insurance	0	0	0	0	0
Workers' Compensation	<u>387</u>	<u>401</u>	<u>327</u>	<u>400</u>	<u>400</u>
Total Personnel Benefits	4,422	4,566	4,531	4,800	4,800
Supplies	<u>218</u>	<u>459</u>	<u>394</u>	<u>300</u>	<u>300</u>
Total Supplies, Tools, Minor Equip	218	459	394	300	300
Telephone	616	599	384	400	400
Postage	0	0	0	0	0
Travel	364	48	901	400	2,000
Miscellaneous	336	201	92	100	200
Dues & Subscriptions	0	0	35	50	50
Registrations	100	100	711	300	1,000
Advertising	<u>12,870</u>	<u>11,137</u>	<u>9,212</u>	<u>12,000</u>	<u>10,000</u>
Total Professional Services & Charges	14,286	12,085	11,336	13,250	13,650
Total Appropriations	71,665	71,531	71,215	74,750	75,150
Full Time Equivalent	0.0	0.0	0.0	0.0	0.0

City of Aberdeen 2017 Budget

Department: Executive
Department Number: 02

Department Director: Larson
Fund: 001

Program Description

The Mayor constitutes the "Executive" Budget of the City of Aberdeen. The Mayor serves as the Chief Executive Officer of the City. The position is elected to a four year term. As the Chief Executive, the Mayor directs the short and long term operations of the City.

The Mayor is compensated at \$1,091 per month.

The budget for 2017 also includes the addition of a City Administrator. This new position will be an exempt position that serves at the pleasure of the Mayor and will be a direct report for all Department Heads.

City of Aberdeen 2017 Budget

Department: Executive
Department Number: 02

Department Director: Larson
Fund: 001

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocate Costs PY Mngmnt	0	0	0	0	(64,877)
Regular Pay	<u>12,471</u>	<u>12,471</u>	<u>12,471</u>	<u>13,095</u>	<u>159,628</u>
Total Salaries & Wages	12,471	12,471	12,471	13,095	94,751
Pension	0	0	0	0	0
FICA/Medicare	954	954	954	1,002	1,002
Medical/dental Insurance	0	0	0	0	0
Workers' Compensation	<u>92</u>	<u>96</u>	<u>78</u>	<u>100</u>	<u>100</u>
Total Personnel Benefits	1,046	1,050	1,032	1,102	1,102
Supplies	184	217	234	300	200
Small Tools/minor Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Supplies, Tools, & Equip.	184	217	234	300	200
Telephone	1,256	1,306	1,107	1,100	1,100
Postage	0	0	0	0	0
Travel	0	76	30	100	5,000
Advertising	0	0	0	0	0
Other Services & Charges	61	254	301	250	100
Dues & Subscriptions	0	0	0	0	0
Registrations	<u>25</u>	<u>50</u>	<u>45</u>	<u>100</u>	<u>1,000</u>
Total Professional Services & Charge	1,342	1,686	1,483	1,550	7,200
Total Appropriations	15,043	15,423	15,220	16,047	103,253
Full Time Equivalent	0.0	0.0	0.0	0.0	1.0

**City of Aberdeen
2017 Budget**

Department: Judicial

Department Director: Solan

Department Number: 03

Fund: 001

Program Description

Aberdeen Municipal Court is organized under RCW 3.50 as a limited jurisdiction court to hear misdemeanor and gross misdemeanor 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.

Mission:

The goal of the Court is to provide timely justice for all. This includes fair and impartial hearings, protection of all rights, and adequate access to anyone with business before the Court.

City of Aberdeen 2017 Budget

Department: Judicial

Department Director: Solan

Department Number: 03

Fund: 001

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Regular Pay	302,275	307,525	311,900	323,957	327,285
Overtime Pay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Salaries & Wages	302,275	307,525	311,900	323,957	327,285
Pension	24,074	28,041	30,588	36,218	41,467
FICA/Medicare	21,667	21,453	21,798	24,783	25,037
Medical/dental Insurance	60,088	84,063	86,012	91,686	72,740
Unemployment Compensation	0	3,293	0	0	0
Workers' Compensation	<u>1,543</u>	<u>1,545</u>	<u>1,256</u>	<u>1,873</u>	<u>1,749</u>
Total Personnel Benefits	107,371	138,396	139,654	154,560	140,994
Supplies	6,759	6,303	7,877	10,000	10,000
Supplies--Lobby Security	0	3,633	22	0	0
Small Tools/minor Equipment	<u>2,078</u>	<u>1,495</u>	<u>5,313</u>	<u>0</u>	<u>0</u>
Total Supplies, Tools, & Equip.	8,836	11,432	13,211	10,000	10,000
Transcription Fees	0	0	0	0	500
Pro Tems	6,227	4,794	4,372	8,000	8,000
Attorney Appointments	4,500	5,500	8,000	6,000	7,000
Interpreter	526	30	518	1,000	1,000
Legal Services	92,304	119,228	0	0	0
Custodial Services	4,260	4,320	4,020	4,160	4,160
Expert/Investigator Appointmnt	0	311	0	750	750
Telephone	1,970	2,142	2,432	2,200	2,500
Postage	6,397	6,674	2,467	5,000	3,000
Travel	588	2,249	880	1,000	1,500
Operating Leases	2,845	2,675	2,770	2,500	3,000
Building Repair or Maintenance	0	0	1,566	500	500
Equipment Repairs Or Maint	1,583	0	0	500	500
Dues & Subscriptions	375	525	1,095	750	750
Witness & Jury Fees	1,031	22	992	2,000	2,000
Lobby Security Contract	22,234	15,577	14,173	18,000	18,000
Misc - Other	<u>886</u>	<u>1,259</u>	<u>150</u>	<u>500</u>	<u>500</u>
Total Professional Services & Charges	145,727	165,306	43,434	52,860	53,660
Total Appropriations	564,209	622,659	508,199	541,377	531,939
Full Time Equivalents	5.00	5.00	5.00	4.75	4.75

City of Aberdeen 2017 Budget

Department: General Government

Department Director: Larson

Department Number: 05

Fund: 001

Program Description

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.

City of Aberdeen 2017 Budget

Department: General Government

Department Director: Larson

Department Number: 05

Fund: 001

Description	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Miscellaneous	13,464	1,618	1,861	1,500	2,000
Auditors	0	41,709	36,535	40,000	35,000
Insurance	96,142	86,214	86,141	81,000	71,000
Legal Svcs-Indigent Defense	0	0	200,072	200,000	200,000
Prost/trafficking prevention	0	0	181	0	0
AWC Dues	10,391	10,421	10,521	10,600	10,648
Network Services	0	156	17,080	24,000	36,000
Network Backup Service	0	0	3,583	4,000	0
Web Services	0	0	0	1,000	0
Total Professional Services & Charges	119,997	140,118	355,973	362,100	354,648
Election Costs	21,584	0	15,680	5,000	6,000
Voter Registration Costs	6,883	6,175	8,801	9,000	8,500
Intergovt - Emergency Services	2,859	3,651	893	0	0
Intergovt - Oly Air Polution	7,592	7,601	7,587	7,700	7,600
Greater Grays Harobr (EDC)	9,000	12,000	12,500	12,250	12,000
Council of Governments	24,640	25,379	26,648	27,500	27,996
Intergovn't Substance Abuse	0	0	2,988	4,400	4,500
Urban Capacity Building Program	0	0	0	0	15,000
Total Intergovernmental Charges	72,557	54,806	75,097	65,850	81,596
Trf Out 101 Library	79,900	83,500	36,750	68,500	55,000
Trf Out 102 Parks	945,490	978,260	938,990	886,250	1,000,000
Trf Out 103 Streets	1,008,850	1,073,010	1,018,696	958,000	1,085,154
Trf Out 305 DOJ Grants	0	0	129,280	0	0
Trf Out 107 Morrison	0	13,329	0	0	9,100
Trf Out 112 Insurance Res.	26,500	26,500	0	50,000	0
Trf Out 132 Rec Sports	0	52,744	0	20,000	20,000
Trf Out 121 Animal Control	129,660	32,100	116,311	116,556	90,000
Trf Out 122 Parking Enforce.	53,070	53,220	56,622	60,558	30,000
Trf Out 123 Police Canine	5,620	5,655	0	0	0
Trf Out 125 Museum	23,000	23,000	25,000	25,000	23,000
Trf Out 320 Public Bldgs.	23,000	0	15,000	40,000	0
Trf Out 350 Utility Constr.	0	0	277,400	0	0
Trf Out 611 Fire Pension	654,000	654,000	447,805	421,000	400,000
Trf Out 612 Police Pension	540,000	540,000	667,700	600,000	360,000
Total Transfers	3,489,090	3,535,318	3,729,554	3,245,864	3,072,254
Total Appropriations	3,681,645	3,730,242	4,160,625	3,673,814	3,508,498
Full Time Equivalent	0.0	0.0	0.0	0.0	0.0

City of Aberdeen 2017 Budget

Department: Finance

Department Director: Folkers

Department Number: 06

Fund: 001

Program Description

The Finance Department provides all financial management and accounting functions of the City. Financial management activities include cashiering, investments, banking, debt financing, and budget development and other administrative functions. Accounting functions include accounts receivable, accounts payable, payroll and benefits, utility billing and accounting, general accounting, and business licensing and business and occupation tax administration.

The Finance Department serves as the chief advisory department to the legislative body, administration, and department staff on all municipal financial matters. Additionally, the Finance Department is responsible for reporting the financial status of the City through the preparation of financial statements and budgets. Lastly, the Finance Department fulfills all requests for public records.

Mission:

The Finance department strives to manage the City's financial assets in a controlled and prudent manner, secure debt financing when required for capital projects and administer the outstanding debt in a manner that will preserve the City's access to credit markets.

Finance staff strive to coordinate preparation of a balanced, fiscally sound annual budget and monitor performance against that budget throughout the fiscal year. Staff strives to pay all vendors and employees accurately and on a timely basis, administer employee benefit programs accurately and consistently, account for all financial transactions in an accurate and timely manner, produce monthly financial reports by the 10th day of the following month, and file the City's Annual Report with the State Auditor by the required date. The staff also strives to administer the City's business license and B&O tax programs accurately and consistently.

City of Aberdeen 2017 Budget

Department: Finance

Department Director: Folkers

Department Number: 06

Fund: 001

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocate Costs PY Mngmnt	-334,516	-370,530	-331,302	-347,220	-421,052
Regular Pay	458,986	469,248	479,962	481,000	489,945
Overtime Pay	<u>1,898</u>	<u>983</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Salaries & Wages	126,368	99,700	148,660	133,780	68,893
Pension	36,228	42,206	46,590	53,900	62,076
FICA/Medicare	34,577	34,653	34,636	36,690	37,481
Medical/dental Insurance	108,897	121,516	122,723	122,895	106,889
Unemployment Compensation	0	0	0	0	0
Workers' Compensation	<u>2,173</u>	<u>2,242</u>	<u>1,845</u>	<u>2,640</u>	<u>2,536</u>
Total Personnel Benefits	181,875	200,617	205,793	216,125	208,983
Supplies	10,250	7,197	6,645	10,000	8,000
Small Tools & Minor Equipt	<u>1,611</u>	<u>1,334</u>	<u>479</u>	<u>1,000</u>	<u>2,000</u>
Total Supplies, Tools & Minor Equip	11,861	8,531	7,124	11,000	10,000
Professional Services	25,372	22,858	20,141	30,000	32,000
Telephone	2,780	2,871	4,381	4,400	4,400
Postage	9,657	8,574	9,027	10,000	11,000
Travel	1,289	821	2,969	2,000	4,000
Operating Leases	6,518	7,555	8,037	6,000	7,000
Equipment Repairs Or Maint	48	0	0	0	0
Miscellaneous	40	40	150	200	300
Dues & Subscriptions	484	281	150	500	500
Registrations	690	1,080	2,880	1,000	2,000
Printing	0	0	0	0	0
Misc - Other	<u>272</u>	<u>1,335</u>	<u>266</u>	<u>500</u>	<u>0</u>
Total Profesional Services & Charges	47,149	45,416	48,001	54,600	61,200
Computer Software-springbrook	<u>4,521</u>	<u>1,562</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital	4,521	1,562	0	0	0
Total Appropriations	371,774	355,826	409,579	415,505	349,076
Full Time Equivalent	7.0	7.3	7.2	7.2	7.2

City of Aberdeen 2017 Budget

Department: Legal

Department Director: Nelson

Department Number: 16

Fund: 001

Program Description

The Legal Department consists of the Corporation Counsel, Assistant Corporation Counsel, and 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 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.

Mission:

To provide ethical, high quality and efficient legal services to the Mayor, City Council and all departments of the City and to aggressively and fairly prosecute violations of the law while protecting and preserving the rights of its citizens.

City of Aberdeen 2017 Budget

Department: Legal

Department Director: Nelson

Department Number: 16

Fund: 001

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocate Costs PY Mngmnt	(52,099)	(51,608)	(58,597)	(59,190)	(61,764)
Regular Pay	236,181	210,492	212,693	232,815	237,313
Total Salaries & Wages	184,081	158,884	154,096	173,625	175,548
Pension	18,725	18,827	20,816	26,029	30,067
FICA/Medicare	17,532	15,736	15,483	17,810	18,154
Medical/dental Insurance	36,653	31,565	41,854	52,590	45,771
Workers' Compensation	896	635	653	1,124	1,050
Total Personnel Benefits	73,806	66,762	78,805	97,553	95,042
Supplies	2,334	1,831	2,093	1,500	2,000
Law Library	1,596	862	1,942	1,000	1,200
Minor Equipment	4,301	1,464	-39	0	-
Total Supplies, Tools & Minor Equip.	8,231	4,157	3,997	2,500	3,200
Professional Services	641	12,296	2,087	2,000	2,100
Prof. Services--Temp Agency	0	0	3,586	0	-
Legal Services	0	0	59,032	0	-
Telephone	1,855	1,504	1,644	1,600	1,700
Postage	723	704	544	600	700
Travel	759	1,737	1,260	500	1,200
Equipment Repairs Or Maint	0	0	0	0	-
Dues & Subscriptions	781	746	824	500	800
Registrations	505	1,022	635	1,500	800
Misc - Other	58	0	187	1,500	1,500
Total Professional Services and Charges	5,321	18,009	69,797	8,200	8,800
Total Appropriations	271,439	247,812	306,695	281,878	282,591
Full Time Equivalent	3.0	3.0	3.0	3.0	3.0

City of Aberdeen 2017 Budget

Department: Human Resources

Department Director: Lund

Department Number: 18

Fund: 001

Program Description

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.

Mission:

The mission of the human resources department is to partner with the other departments of the City of Aberdeen to support the organization in meeting its goals through its most valuable resource - its PEOPLE. To that effort, we provide services that promote a work environment that is characterized by fair treatment of staff, open communications, personal accountability, trust and mutual respect. We seek to provide solutions to workplace issues that demonstrate best practices and wise stewardship of the citizen's money.

City of Aberdeen 2017 Budget

Department: Human Resources

Department Director: Vacant

Department Number: 18

Fund: 001

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocate Costs PY Mngmnt	-80,436	-77,020	-95,869	-118,240	-112,925
<u>Regular Pay</u>	<u>131,794</u>	<u>124,304</u>	<u>138,319</u>	<u>143,875</u>	<u>135,056</u>
Total Salaries & Wages	51,358	47,285	42,450	25,635	22,131
Pension	6,560	10,907	13,087	16,085	17,112
FICA/Medicare	9,921	9,489	10,358	11,006	10,332
Medical/dental Insurance	18,461	26,347	28,713	29,575	26,996
Unemployment Claims	0	0	0	0	0
<u>Workers' Compensation</u>	<u>539</u>	<u>635</u>	<u>542</u>	<u>749</u>	<u>700</u>
Total Personnel Benefits	35,481	47,378	52,701	57,415	55,139
Supplies	4,655	1,420	2,537	2,000	2,000
Small Tools & Minor Equipment	3,158	1,231	-25	0	0
<u>Supplies-Wellness Program</u>	<u>1,771</u>	<u>1,983</u>	<u>2,002</u>	<u>2,000</u>	<u>2,000</u>
Total Supplies, Tools & Equip.	9,584	4,633	4,514	4,000	4,000
Professional Services	6,554	4,826	47	4,100	500
Telephone	782	713	1,233	1,200	1,300
Postage	1,045	1,032	648	700	700
Travel	426	1,328	937	1,000	1,000
Operating Leases	0	1,933	1,829	2,000	3,840
Equipment Repairs Or Maint	161	0	0	0	0
Dues & Subscriptions	354	292	388	250	250
Registrations	185	1,264	350	600	600
Printing	1,559	0	0	0	0
<u>Misc - Other</u>	<u>2,485</u>	<u>0</u>	<u>192</u>	<u>0</u>	<u>300</u>
Total Professional Services & Charges	13,551	11,389	5,624	9,850	8,490
<u>Machinery & Equipment</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,210</u>	<u>0</u>
Total Capital	0	0	0	9,210	0
Total Appropriations	109,974	110,685	105,289	106,110	89,760
Full Time Equivalent	1.8	2.0	2.0	2.0	2.0

**City of Aberdeen
2017 Budget**

Department: Facilities

Department Director: Sanger

Department Number: 19

Fund: 001

Program Description

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

City of Aberdeen 2017 Budget

Department: Facilities

Department Director: Sangder

Department Number: 19

Fund: 001

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Supplies	5,834	4,757	6,436	5,000	8,000
Small Tools & Minor Equipment	<u>6,618</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>
Total Supplies, Tools & Minor Eq.	12,452	4,757	6,436	5,000	8,500
Custodial Services	18,000	16,500	19,500	19,000	24,000
Telephone	0	177	0	200	0
Postage	0	0	0	0	0
Network Services	21,518	21,179	1,470	0	0
Network Backup Service	4,067	3,908	0	0	0
Web Services	0	647	961	0	900
Operating Leases	4,279	4,170	4,257	4,800	4,300
ER-Operating	0	0	1,781	0	1,800
Insurance	4,160	4,337	4,310	4,320	3,701
Electricity	20,626	17,891	20,115	25,750	26,800
Building Repairs Or Maint	55	24,507	1,174	8,400	8,400
Equipment Repairs Or Maint	12,020	11,372	11,565	18,000	8,000
Laundry	423	423	424	500	500
Misc - Other	<u>446</u>	<u>959</u>	<u>2,856</u>	<u>1,000</u>	<u>1,000</u>
Total Professional Services & Charges	85,595	106,070	68,412	81,970	79,401
Improvements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital	0	0	0	0	0
Total Appropriations	98,047	110,827	74,848	86,970	87,901
Full Time Equivalent	0.0	0.0	0.0	0.0	0.0

**City of Aberdeen
2017 Budget**

Department: Engineering

Department Director: Sangder

Department Number: 21

Fund: 001

Program Description

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.

Mission:

To provide well-organized, and cost effective municipal engineering services to the citizens of Huntsville, the business community, as well as other Departments of the City.

City of Aberdeen 2017 Budget

Department: Engineering

Department Director: Sangder

Department Number: 21

Fund: 001

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Regular Pay	216,633	180,165	197,792	213,707	208,231
Overtime Pay	6,689	2,755	16,009	1,400	6,000
Engineering Intern	0	0	0	0	9,000
Rich Irwin Cash Out	0	0	0	0	8,100
Total Salaries & Wages	223,322	182,920	213,800	215,107	231,331
Pension	17,668	16,070	20,972	23,893	27,143
FICA/Medicare	16,443	13,513	15,690	16,349	16,389
Medical/dental Insurance	38,568	29,333	35,685	38,317	38,260
Unemployment	0	0	0	0	0
Workers' Compensation	2,684	2,372	2,245	3,059	3,480
Uniforms & Clothing	406	398	689	0	0
Total Personnel Benefits	75,770	61,686	75,281	81,618	85,272
Supplies	3,770	7,978	2,442	3,500	5,000
Small Tools/Minor Equipment	1,085	4,655	12,272	2,700	2,700
Total Supplies, Tools & Minor Equip.	4,855	12,633	14,715	6,200	7,700
Medical Services	51	115	85	0	150
Telephone	2,802	2,797	3,256	3,000	4,200
Postage	136	82	179	500	500
Travel	141	289	10	500	2,500
ER - Operating	8,791	8,538	8,655	5,100	9,000
Equipment Repairs Or Maint	734	369	0	1,000	1,000
Misc. Services & Chgs	2,739	3,943	11,726	10,000	10,000
Dues & Subscriptions	118	260	696	600	500
Registrations	530	614	99	400	1,500
Misc. Other	320	502	3,315	500	500
Total Professional Services & Charges	16,362	17,510	28,022	21,600	29,850
Survey of Southside Levee	0	0	0	0	22,000
New GIS Software	0	0	0	0	10,000
Survey Equipment	0	0	0	0	0
ERR Purchase	0	0	0	0	25,000
Total Capital	0	0	0	0	57,000
Total Appropriations	320,308	274,748	331,817	324,525	411,152
Full Time Equivalents	3.0	3.0	3.0	3.0	3.0

City of Aberdeen 2017 Budget

Department: Community Development

Department Director: Scott

Department Number: 23

Fund: 001

Program Description

This Department houses the Building, Code Compliance, Property Maintenance and Planning Divisions of the City of Aberdeen.

The Community Development Department is responsible for the efforts to support business development while enhancing the quality of life in the community. The city is always working on streamlining review and permitting processes so that we can reduce our approval time to help expedite quality developments. One of the Department's primary roles is to guide development so that it is consistent with the community's vision as expressed in the City's Comprehensive Plan.

Building Division

This division of the department is responsible for the review, processing, issuance, and inspection of all development permits required by state and local codes.

Code Compliance Division

This division of the department works with our citizens to ensure public health, safety and welfare are not compromised by violations of municipal ordinances. These ordinances are designed to safeguard our community and its neighborhoods.

This division responds to approximately 1000 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 enforces zoning code regulations as well.

Property Maintenance Division

This is a new position to the Community Development Department in 2017.

In 2017 this division will be responsible to manage the Minimum Maintenance Standards as defined and described in the IBC. This division is tasked with working with the Finance Department to help track and monitor the Rental Licensing Fee program that was established in 2016 to verify how many existing rentals have a license, how many do not and come up with a plan to license all rental property owners as defined in the current city codes.

Planning Division

The Planning Division is primarily responsible for: working with residents and affected stakeholders in the creation of long-range community plans contained within the City's Comprehensive Plan; writing and amending land use (zoning) regulations that implement the Comprehensive Plan; reviewing development proposals (from both the public and private sector) for compliance with the City's zoning regulations and the state's environmental policies; assisting the public in understanding and complying with the City's zoning regulations; informing and engaging City residents in certain land-use proposals; and coordinating planning actions with other local governments and agencies.

City of Aberdeen 2017 Budget

Department: Community Development Department Director: Scott

Department Number: 23

Fund: 001

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Regular Pay	234,749	233,711	197,406	202,824	205,478
Overtime Pay	179	0	0	2,000	0
Total Salaries & Wages	234,927	233,711	197,406	204,824	205,478
Pension	18,102	17,995	16,430	22,676	26,034
FICA/Medicare	17,263	16,967	14,211	15,516	15,719
Medical/Dental Insurance	39,810	42,185	43,848	56,005	44,226
Workers Compensation	3,394	4,060	3,253	4,833	5,923
Uniforms and Clothing	119	187	163	500	500
Total Personnel Benefits	78,688	81,394	77,904	99,530	92,401
Supplies	5,442	3,557	3,193	5,000	10,000
Small Tools & Minor Equipment	941	0	1,964	1,000	2,000
Total Supplies, Tools & Minor Eq.	6,384	3,557	5,157	6,000	12,000
Professional Services	115	28,517	21,585	48,000	80,000
Telephone	3,193	3,739	3,380	4,000	7,600
Postage	785	816	949	2,000	2,000
Travel	669	1,109	4,519	6,000	10,000
ER - Operating	3,638	2,881	2,467	2,500	2,500
ER - Reserve	0	0	0	0	10,000
Repairs & Maintenance	0	0	87	1,000	2,000
Dues & Subscriptions	1,388	1,040	3,809	3,000	5,000
Registrations	615	730	530	3,000	5,000
Misc - Other	2,451	2,938	2,992	4,000	5,000
Total Professional Services & Charges	12,854	41,769	40,317	73,500	129,100
Transfer Out to Cap Impr - 399	0	0	8,125	0	0
Total Transfers	0	0	8,125	0	0
Total Appropriations	332,853	360,432	328,909	383,854	438,979
Full Time Equivalents	4.3	4.5	3.5	3.5	3.8

City of Aberdeen 2017 Budget

Department: Police

Department Director: Torgerson

Department Number: 45

Fund: 001

Program Description

Patrol

The Patrol Section consists of two patrol teams, the Blue Team and Gold Team. Each team is supervised by a Lieutenant, under the direction of Patrol Section Captain. Patrol officers are the first responders to all calls for assistance from our citizens. We expect that in 2017 our patrol officers will respond to more than 26,000 calls for assistance. Calls from citizens will vary from relatively minor situations to life-threatening occurrences. Officers' days are filled with many types of calls for assistance including investigating all misdemeanor and felony crimes, working traffic enforcement, providing protection of persons and property, serving felony and misdemeanor warrants, serving subpoenas and restraining orders, preparing and filing cases for prosecution, appearing in Municipal, District, Juvenile and Superior courts, helping maintain our jail, providing public education, animal control, parking enforcement, and many other services to our citizens. In 2016, we continued our partnership with the Aberdeen School District, to provide a School Resource Officer (SRO) program for the Aberdeen School District.

Investigations

In 2017, the Investigations Section is commanded by a Lieutenant. Four Detectives, with one assigned to the Grays Harbor County Drug Task Force, work under their direction to complete follow-up investigations on felony cases and all serious crimes. The Police Evidence Specialist processes and catalogs every piece of evidence and other property brought into the Aberdeen Police Department.

Records

Our three Records Specialists 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 requests from citizens.

Mission:

As Guardians of our community – we are committed to achieving trusted problem solving partnerships, always ready to serve, with pride and excellence.

City of Aberdeen 2017 Budget

Department: Police

Department Director: Torgerson

Department Number: 45

Fund: 001

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Regular Pay	3,175,243	3,128,407	3,222,292	3,214,274	3,446,179
Overtime Pay	248,492	282,330	279,622	236,500	237,500
Reimbursed Salary	-28,308	-2,971	-9,672	0	0
Reimbursed Overtime	<u>-46,592</u>	<u>-32,895</u>	<u>-67,141</u>	<u>-26,500</u>	<u>-40,000</u>
Total Salaries & Wages	3,348,835	3,374,871	3,425,101	3,424,274	3,643,679
Pension	171,023	178,410	184,357	177,775	210,154
FICA/Medicare	56,532	58,842	57,892	58,792	64,713
Medical/dental Insurance	807,046	775,857	817,011	866,639	906,933
Workers' Compensation	63,772	76,498	67,251	100,800	114,533
Uniforms & Clothing	<u>26,490</u>	<u>40,431</u>	<u>36,324</u>	<u>27,133</u>	<u>31,000</u>
Total Personnel Benefits	1,124,864	1,130,039	1,162,835	1,231,139	1,327,332
Office Supplies	6,969.08	9,082.66	4,575.06	4,300.00	4,300.00
Operating Supplies	56,043	50,517	27,404	32,000	32,000
Small Tools/minor Equipment	<u>8,276</u>	<u>4,287</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
Total Supplies, Tools & Minor Eq.	71,288	63,886	31,979	41,300	41,300
Professional Services	35,823	50,624	14,103	15,000	15,000
Prof. Services--Temp Agency	-	-	21,168	18,000	22,000
Custodial Services	627	10,930	11,270	12,000	12,000
Medical Services	855	1,858	2,310	1,500	1,500
Telephone	21,887	26,455	24,236	22,000	25,000
Postage	2,686	2,210	2,125	1,100	1,100
Travel	11,617	16,413	13,952	8,000	11,000
Advertising	194	-	-	-	-
Operating Rentals	9,797	10,036	9,831	10,000	10,000
ER - Reserve	-	50,000	-	-	-
Insurance	4,133	4,308	4,282	4,292	4,292
Electricity	30,983	32,313	27,374	26,650	26,650
Waste Disposal	1,355	957	550	1,100	1,100
Natural Gas	5,416	5,758	4,716	6,500	6,500
Building Repairs Or Maint	23,120	13,087	13,511	13,000	13,000
Equipment Repairs Or Maint	49,575	47,580	53,697	28,500	29,500
Vehicle Repairs Or Maint	44,368	61,584	51,129	50,000	46,000
Vehicle Fuel	79,617	68,639	55,471	78,000	70,000
Dues & Subscriptions	8,059	6,346	6,985	4,000	3,120
Registrations	9,905	15,423	16,206	10,000	10,000
Printing	3,180	4,282	3,271	1,500	1,500
Misc - Other	<u>2,772</u>	<u>4,055</u>	<u>4,087</u>	<u>4,500</u>	<u>4,000</u>
Total Professional Services & Charges	345,969	432,859	340,273	315,642	313,262
Buildings	<u>7,555</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Capital	7,555	0	0	0	0
Trf Out 320 Public Bldgs.	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	50,000	0	0	0	0
Total Appropriations	4,948,511	5,001,655	4,960,187	5,012,355	5,325,572
Full Time Equivalents	43.0	43.0	43.0	42.0	45.0

City of Aberdeen 2017 Budget

Department: Care/Custody of Prisoners

Department Director: Torgerson

Department Number: 46

Fund: 001

Program Description

As of June 6, 2016, our average daily population in the Aberdeen Police Department jail is 14 prisoners, 11.1 males and 2.9 females. This is a slight decrease from 2015. However, no matter what the jail population, the jail must be staffed 24/7. In 2016, because of Correction Officer staffing, we expended a lot of overtime hours to staff the jail. We had hoped that cost would be reduced in 2016 with additional staffing, but that has not been the case. We have had one corrections officer on a long term 'line of duty' injury that limits him to light-duty status and for whatever reason we had a hard time getting qualified applicants for this position. Currently we have one new Corrections Officer waiting to attend the Corrections Academy in Burien. We continue to try and solve our jail staffing issues and hopefully will be successful with future applicants, but the Corrections Officers job is very difficult, and job openings has not attracted many takers. Our last opening attracted two applicants. One of the issues that will continue to be a problem for the city will be "felony medical cost" . Until 2015, the County had paid the cost for felony medical cost from county taxes paid by all tax payers of the county. There is no way that we can determine the future medical needs of a felony suspect. In 2016 we began working with SeaMar to get uninsured persons we arrest registered for medical insurance. WE are not sure of the impact that will have on our medical cost, but we are hoping this makes a difference in out of pocket dollars. Another issue we will continue to deal with is the housing of persons with mental issues. This has been a huge issue in 2016 and will probably continue in 2017 unless the State of Washington decides to put more funding in Mental Health treatment.

Mission:

As Guardians of our community – we are committed to achieving trusted problem solving partnerships, always ready to serve, with pride and excellence.

City of Aberdeen 2017 Budget

Department: Care/Custody of Prisoners

Department Director: Torgerson

Department Number: 46

Fund: 001

Description	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Regular Pay	204,992	186,045	182,200	226,512	367,604
Overtime Pay	17,899	29,824	45,720	25,000	25,000
Reimbursed Salary	<u>0</u>	<u>-95</u>	<u>-700</u>	<u>0</u>	<u>0</u>
Total Salaries & Wages	222,891	215,774	227,220	251,512	392,604
Pension	20,904	20,020	23,833	26,057	46,484
FICA/Medicare	15,959	15,310	16,182	17,328	30,034
Medical/dental Insurance	55,127	45,989	42,469	76,456	100,221
Workers' Compensation	10,713	10,749	9,221	14,110	19,120
Uniforms & Clothing	<u>815</u>	<u>2,111</u>	<u>949</u>	<u>2,000</u>	<u>1,145</u>
Total Personnel Benefits	103,519	94,180	92,654	135,951	197,005
Office Supplies	0	0	0	0	0
Operating Supplies	15,049	13,662	10,339	8,000	13,000
Prisoner Food Supplies	<u>49,356</u>	<u>38,981</u>	<u>28,042</u>	<u>28,000</u>	<u>28,000</u>
Total Supplies, Tools & Minor Eq.	64,405	52,643	38,381	36,000	41,000
Medical Services	0	1,866	8,380	3,500	50,000
Travel	0	0	0	0	2,000
ER-Reserves	0	60,000	0	0	0
Building Repairs Or Maint	686	0	0	0	0
Equipment Repairs Or Maint	1,481	1,385	9,168	1,500	2,000
Vehicle Repairs Or Maint	121	165	3,291	0	0
Vehicle O&m	566	796	1,466	500	1,500
Registrations	0	0	0	0	2,000
Printing	<u>0</u>	<u>0</u>	<u>239</u>	<u>0</u>	<u>0</u>
Total Professional Services & Charges	2,854	64,212	22,544	5,500	57,500
Other Equipment	<u>0</u>	<u>0</u>	<u>13,302</u>	<u>0</u>	<u>0</u>
Total Capital	0	0	13,302	0	0
Trf Out 320 Public Bldgs.	<u>50,000</u>	<u>30,000</u>	<u>40,000</u>	<u>0</u>	<u>0</u>
Total Transfers Out	50,000	30,000	40,000	0	0
Total Appropriations	443,668	456,809	434,100	428,963	688,108
Full Time Equivalent	6.0	5.0	5.0	5.0	7.0

City of Aberdeen 2017 Budget

Department: Fire

Department Director: Hubbard

Department Number: 48

Fund: 001

Program Description

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.

Mission:

To prevent harm to the public and to protect property and the environment through fire suppression, fire prevention, and emergency medical services 24 hours a day.

City of Aberdeen 2017 Budget

Department: Fire

Department Director: Hubbard

Department Number: 48

Fund: 001

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Regular Pay	1,085,574	1,111,324	1,073,718	1,076,702	1,136,982
Overtime Pay	65,585	66,816	91,278	85,400	93,000
Reimbursed Salary	-8,816	-5,699	0	0	0
Total Salaries & Wages	1142342.09	1172441.45	1164995.86	1162102	1,229,982
Pension	59,194	60,248	59,611	54,910	64,099
FICA/Medicare	14,343	15,228	16,620	15,911	18,143
Medical/Dental Insurance	256,137	272,645	272,967	287,616	292,760
Workers' Compensation	40,718	48,552	45,526	63,637	70,011
Uniforms & Clothing	78,585	7,970	7,834	10,750	18,250
Total Personnel Benefits	448,976	404,643	402,558	432,824	463,263
Supplies	11,791	10,071	15,911	17,800	22,500
Supplies - Breathing Apparatus	5,781	7,006	5,617	8,100	12,000
Supplies - Hazard Material	649	-13	991	1,000	1,000
Supplies - Ladder	1,662	3,449	3,576	4,000	5,000
Supplies - Water	2,890	2,846	3,037	20,000	20,000
Supplies--Communications	0	2,082	3,269	4,000	8,000
Small Tools & Minor Equip	5,504	5,940	1,899	2,800	10,000
Total Supplies, Tools & Equip.	28,276	31,382	34,300	57,700	78,500
Professional Services	7,708	5,704	5,723	8,000	14,000
Telephone	5,280	5,179	5,355	6,000	7,000
Postage	208	221	234	250	300
Travel	1,724	3,576	1,067	3,500	6,500
Operating Leases & Rentals	1,975	720	740	1,200	1,200
ER - Reserve	0	50,000	0	0	0
Insurance	975	1,016	1,010	1,013	1,500
Utility Services	1,069	1,168	596	1,500	1,500
Electricity	7,423	7,960	7,434	9,000	10,000
Building Repairs Or Maint	13,298	5,926	1,780	2,000	5,000
Equip Repair & Maint.	39,444	40,028	30,255	74,000	76,000
Vehicle O&M	22,710	21,083	20,502	37,000	35,000
Dues & Subscriptions	1,004	310	1,070	2,000	2,000
Registrations	4,030	3,765	1,330	3,750	6,000
Misc - Other	-26	0	0	0	0
Total Professional Services & Charges	106,822	146,657	77,097	149,213	166,000
Machinery & Equipment	0	5,000	0	0	0
Total Capital	0	5,000	0	0	0
Trf Out 320 Public Bldgs.	60,000	10,000	100,000	0	0
Total Transfers Out	60,000	10,000	100,000	0	0
Total Appropriations	1,786,416	1,770,123	1,778,951	1,801,839	1,937,745
Full Time Equivalent	15.0	15.0	16.0	13.5	13.5

City of Aberdeen 2017 Budget

Department: 911 Call Center

Department Director: Hubbard

Department Number: 49

Fund: 001

Program Description

This Division accounts for the service fee paid to the Grays Harbor 911 Call Center. The 911 Call Center provides emergency 911 dispatch for the Aberdeen Police and Fire Department. 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 2017 Budget

Department: 911 Call Center

Department Director: Hubbard

Department Number: 49

Fund: 001

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Regular Pay	0	0	3,600	0	0
Total Salaries & Wages	0	0	3,600	0	0
FICA/Medicare	0	0	275	0	0
Workers' Compensation	0	0	52	0	0
Total Personnel Benefits	0	0	327	0	0
Intergov't 911 service charge	0	0	0	0	0
Intergov't-911 Service Charge	164,212	204,200	147,124	162,900	185,582
Intergov't-telephonic Warning	6,784	0	0	3,800	3,800
Intergov't-emergency Mngt.	0	512	437	0	0
Total Intergovernmental Charges	170,995	204,712	147,561	166,700	189,382
Total Appropriations	170,995	204,712	151,489	166,700	189,382
Full Time Equivalent	0.0	0.0	0.0	0.0	0.0

City of Aberdeen 2017 Budget

Department: Library

Department Director: Grubbs

Department Number: N/A

Fund: 101

Program Description

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 2016 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.

Mission:

Timberland Regional Library invites discovery and interaction with our vibrant collection, services and programs for learning, enrichment, and enjoyment for people of all ages in our diverse communities.

City of Aberdeen 2017 Budget

Department: Library

Department Director: Grubbs

Department Number: N/A

Fund: 101

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Supplies	2,647	4,365	3,153	3,900	3,900
Total Supplies, Tools & Minor Eq.	2,647	4,365	3,153	3,900	3,900
Custodial Services	16,680	16,680	16,680	17,600	22,000
Insurance	3,277	3,416	3,395	3,500	3,500
Electricity	20,036	18,905	16,591	20,000	17,000
Building Repairs Or Maint	5,961	12,500	5,937	11,000	9,000
Equipment Repairs Or Maint	8,979	6,909	8,372	11,500	9,000
Miscellaneous Services	5,509	655	932	1,000	1,000
Total Professional Services & Charges	60,442	59,065	51,907	64,600	61,500
Transfer Out	0	50	0	0	0
Total Transfers Out	0	50	0	0	0
Total Appropriations	63,089	63,479	55,061	68,500	65,400
Full Time Equivalent	0.0	0.0	0.0	0.0	0.0

City of Aberdeen 2017 Budget

Department: Parks

Department Director: Barnum

Department Number: N/A

Fund: 102

Program Description

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 between 20 and 40, working as recreation leaders and supervisors, umpires, scorekeepers, instructors, and maintenance crews.

Mission:

The mission of the Aberdeen Parks & Recreation Department is to: *Provide the maximum wholesome, creative, and enjoyable recreation opportunities for all the citizens of Aberdeen.*

City of Aberdeen 2017 Budget

Department: Parks

Department Director: Barnum

Department Number: N/A

Fund: 102

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocate Costs PY Mngmnt	\$10,322	\$10,983	\$13,387	\$13,870	\$13,947
Regular Pay	\$509,055	\$514,315	\$534,865	\$407,613	\$389,924
Regular Pay - Temp Employees	\$0	\$0	\$0	\$107,625	\$110,000
Overtime Pay	\$4,258	\$5,882	\$7,782	\$5,400	\$5,400
Total Salaries & Wages	\$523,635	\$531,180	\$556,034	\$534,508	\$519,271
Pension	\$28,612	\$35,824	\$40,741	\$42,124	\$50,088
FICA Medicare	\$77,306	\$78,588	\$81,358	\$57,646	\$60,485
FICA/Medicare - Temp Employees	\$0	\$0	\$0	\$8,233	\$8,415
Medical/Dental Insurance	\$62,000	\$67,347	\$72,393	\$73,800	\$64,910
Unemployment Compensation	\$1,570	\$34	\$0	\$2,000	\$2,000
Workers' Compensation	\$21,821	\$22,816	\$18,976	\$9,590	\$9,443
Workers' Comp - Temp Employees	\$0	\$0	\$0	\$13,755	\$14,300
Uniforms & Clothing	\$1,436	\$1,464	\$1,500	\$1,500	\$1,500
Total Personnel Benefits	\$192,745	\$206,073	\$214,968	\$208,648	\$211,140
Supplies	\$104,819	\$116,373	\$94,476	\$85,500	\$100,500
Small Tools & Minor Equipt	\$7,608	\$3,725	\$2,060	\$3,000	\$3,500
Total Supplies, Tools & Minor Eq.	\$112,427	\$120,098	\$96,537	\$88,500	\$104,000
Professional Services	\$23,574	\$14,347	\$15,922	\$18,600	\$18,600
Telephone	\$2,249	\$2,290	\$1,922	\$2,750	\$2,750
Postage	\$744	\$586	\$591	\$1,000	\$1,000
Travel	\$1,662	\$0	\$451	\$2,000	\$1,500
Advertising	\$292	\$98	\$70	\$750	\$750
Operating Rentals	\$0	\$315	\$0	\$500	\$0
ER - Operating	\$58,942	\$63,322	\$53,602	\$45,000	\$0
ER - Reserve	\$0	\$0	\$0	\$0	\$11,000
Insurance	\$16,705	\$17,716	\$17,308	\$17,348	\$17,540
Electricity	\$19,638	\$27,260	\$23,019	\$22,000	\$20,000
Waste Disposal	\$12,034	\$13,491	\$14,577	\$15,000	\$7,000
Repairs & Maintenance	\$4,466	\$6,791	\$3,642	\$8,000	\$7,000
Building Repairs or Maint	\$0	\$6,787	\$4,924	\$5,000	\$5,000
Equipment Repairs or Maint	\$1,574	\$14,292	\$9,893	\$4,000	\$34,000
Vehicle Fuel	\$0	\$0	\$0	\$0	\$13,000
Miscellaneous	\$1,394	\$4,691	\$2,896	\$3,000	\$3,000
Dues & Subscriptions	\$1,834	\$566	\$585	\$2,000	\$2,000
Registrations	\$543	\$314	\$746	\$1,500	\$1,500
Printing	\$52	\$663	\$502	\$3,000	\$3,200
Misc - Other	\$4,791	\$2,636	\$2,250	\$5,000	\$3,500
Total Professional Services	\$150,493	\$176,165	\$152,898	\$156,448	\$152,340
Buildings	\$0	\$2,386	\$0	\$0	\$0
Improvements Other Than Bldgs	\$0	\$1,293	\$895	\$0	\$0
Total Capital	\$0	\$3,678	\$895	\$0	\$0
Trf Out	\$52,000	\$0	\$0	\$0	\$0
Trf Out 132 Rec Sports	\$0	\$0	\$18,344	\$0	\$0
Trf Out 320 Public Buildings	\$0	\$15,000	\$0	\$0	\$0
Total Transfers Out	\$52,000	\$15,000	\$18,344	\$0	\$0
Total Appropriations	\$1,031,300	\$1,052,194	\$1,039,676	\$988,104	\$986,751
Full Time Equivalents	5.0	5.0	6.0	6.0	6.0

City of Aberdeen 2017 Budget

Department: Streets

Department Director: Sangder

Department Number: N/A

Fund: 103

Program Description

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 and has recently added hot mix asphalt overlays to their list of abilities.

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

**City of Aberdeen
2017 Budget**

Department: Streets
Department Number: N/A

Department Director: Sangder
Fund: 103

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocate Costs PY Mngmnt	\$26,838	\$21,965	\$28,224	\$29,250	\$28,452
Regular Pay	\$688,160	\$646,212	\$683,001	\$703,882	\$641,849
Overtime Pay	\$25,066	\$24,492	\$32,056	\$5,500	\$24,500
Reimbursed Salary	<u>\$0</u>	<u>-\$195</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Salaries & Wages	\$740,064	\$692,475	\$743,282	\$738,632	\$694,801
Pension	\$55,409	\$60,542	\$71,032	\$78,130	\$83,920
FICA/Medicare	\$52,748	\$49,084	\$52,290	\$53,864	\$50,670
Medical/Dental Insurance	\$180,110	\$167,213	\$164,092	\$179,104	\$175,077
Unemployment Compensation	\$0	\$0	\$0	\$0	\$1,374
Workers' Compensation	\$20,590	\$23,420	\$20,680	\$29,438	\$29,480
Uniforms & Clothing	<u>\$3,304</u>	<u>\$3,027</u>	<u>\$1,335</u>	<u>\$3,300</u>	<u>\$3,300</u>
Total Personnel Benefits	\$312,160	\$303,286	\$309,429	\$343,836	\$343,821
Supplies	\$105,154	\$120,230	\$102,504	\$109,250	\$109,500
Supplies-Stormwater Grant	\$53,722	\$5,154	\$18,313	\$10,000	\$10,000
Small Tools & Minor Equip	<u>\$5,115</u>	<u>\$16,229</u>	<u>\$12,117</u>	<u>\$11,100</u>	<u>\$15,350</u>
Total Supplies, Tools & Minor Eq.	\$163,991	\$141,612	\$132,935	\$130,350	\$134,850
Professional Services	\$39,772	\$42,654	\$2,581	\$8,000	\$7,000
Prof. Services--Temp Agency	\$0	\$0	\$35,439	\$5,000	\$30,100
Medical Services	\$1,408	\$1,157	\$1,505	\$1,000	\$1,000
Telephone	\$6,391	\$6,182	\$5,462	\$11,000	\$6,100
Postage	\$59	\$103	\$21	\$250	\$250
Travel	\$1,616	\$1,970	\$2,051	\$1,450	\$1,700
Advertising	\$0	\$396	\$0	\$100	\$300
Operating Rentals	\$9,000	\$9,000	\$9,000	\$6,000	\$9,000
ER - Operating	\$167,614	\$161,639	\$178,095	\$183,000	\$168,500
ER - Reserve	\$0	\$5,000	\$25,000	\$0	\$25,000
Insurance	\$810	\$844	\$839	\$841	\$850
Electricity	\$61,633	\$72,653	\$51,763	\$30,000	\$27,500
Waste Disposal	\$2,054	\$51	\$96	\$1,200	\$1,100
Repairs And Maintanance	\$5,445	\$1,680	\$372	\$5,000	\$3,500
Building Repairs & Maintenance	\$0	\$797	\$0	\$2,308	\$1,500
Equipment Repairs or Maint	\$367	\$709	\$891	\$1,500	\$1,750
Miscellaneous	\$14,438	\$23,228	\$20,043	\$9,000	\$16,000
Dues & Subscriptions	\$968	\$910	\$1,773	\$3,000	\$1,500
Laundry	\$0	\$0	\$432	\$500	\$500
Registrations	<u>\$0</u>	<u>\$0</u>	<u>\$420</u>	<u>\$250</u>	<u>\$250</u>
Total Professional Services & Charges	\$311,575	\$328,974	\$335,783	\$269,399	\$303,400
Intergovernmental Services	\$119	\$0	\$0	\$0	\$0
Total Intergovernmental Charges	\$119	\$0	\$0	\$0	\$0
Roadway Improvements	\$0	\$0	\$8,623	\$4,000	\$5,000
Storm Drain Improvements	\$3,716	\$6,802	\$0	\$12,500	\$20,000
Facility Improvements	\$0	\$0	\$0	\$2,500	\$0
Sidewalk Improvements	\$2,515	\$0	\$3,328	\$4,000	\$5,000
Street Lighting Improvements	\$0	\$0	\$18,261	\$0	\$5,000
Traffic Control Improvements	\$0	\$0	\$6,247	\$5,000	\$5,000
Sidewalk Replacement Program	\$0	\$0	\$14,847	\$3,000	\$25,000
Machinery & Equipment	\$0	\$0	\$7,216	\$0	\$0
Utility Rate Study	\$0	\$0	\$0	\$0	\$10,000
Reclassification of 3 EEs	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$19,278</u>
Total Capital	\$6,231	\$6,802	\$58,523	\$31,000	\$94,278
Total Appropriations	\$1,534,140	\$1,473,149	\$1,579,951	\$1,513,217	\$1,571,150
Full Time Equivalents	11.0	11.0	11.0	11.0	11.0

City of Aberdeen 2017 Budget

Department: Streets-Electrical

Department Director: Sangder

Department Number: 51

Fund: 103

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Regular Pay	\$73,654	\$76,429	\$59,139	\$62,543	\$74,896
Overtime Pay	\$1,369	\$1,398	\$262	\$2,500	\$2,500
Reimbursed Salary	<u>-\$6,219</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Salaries & Wages	\$68,804	\$77,827	\$59,401	\$65,043	\$77,396
Pension	\$5,241	\$5,507	\$5,950	\$6,992	\$9,806
FICA/Medicare	\$5,382	\$5,750	\$4,353	\$4,784	\$5,921
Medical/Dental Insurance	\$15,319	\$14,287	\$17,813	\$19,564	\$20,762
Workers' Compensation	\$1,794	\$2,081	\$1,817	\$2,455	\$2,466
Uniforms & Clothing	<u>\$455</u>	<u>\$916</u>	<u>\$233</u>	<u>\$650</u>	<u>\$900</u>
Total Personnel Benefits	\$28,191	\$28,541	\$30,166	\$34,445	\$39,854
Supplies	\$14,541	\$14,603	\$7,026	\$12,900	\$12,650
Small Tools & Minor Equipt	<u>\$41</u>	<u>\$2,641</u>	<u>\$937</u>	<u>\$5,160</u>	<u>\$7,700</u>
Total Supplies, Tools & Minor Eq.	\$14,582	\$17,244	\$7,963	\$18,060	\$20,350
Professional Services	\$0	\$3,025	\$0	\$100	\$100
Telephone	\$181	\$783	\$2,182	\$1,650	\$2,000
Postage	\$157	\$11	\$0	\$110	\$100
Travel	\$156	\$360	\$920	\$1,000	\$1,100
ER - Operating	\$10,119	\$12,675	\$12,648	\$10,250	\$10,500
Electricity	\$218,101	\$225,288	\$231,030	\$250,225	\$227,000
Building Repair Or Maint	\$0	\$1,218	\$0	\$0	\$0
Equipment Repairs Or Maint	\$193	\$54	\$90	\$120	\$250
Dues & Subscriptions	\$283	\$116	\$170	\$550	\$300
Laundry	\$0	\$0	\$211	\$0	\$0
Registrations	\$20	\$120	\$0	\$5,000	\$1,000
Miscellaneous	<u>\$1,232</u>	<u>\$1,601</u>	<u>\$5,230</u>	<u>\$720</u>	<u>\$3,500</u>
Total Professional Services & Charges	\$230,443	\$245,252	\$252,481	\$269,725	\$245,850
Total Appropriations	\$342,020	\$368,863	\$350,010	\$387,273	\$383,450
Full Time Equivalent	2.0	2.0	2.0	2.0	2.0

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**City of Aberdeen
2017 Budget**

Department: Arterial Streets

Department Director: Sangder

Department Number: N/A

Fund: 105

Program Description

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

City of Aberdeen 2017 Budget

Department: Arterial Streets

Department Director: Sangder

Department Number: N/A

Fund: 105

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
State Street Project AS #07	39	0	0	0	0
AS # 08 Myrtle Street Paving	3,102	0	0	0	0
AS #12 - 1st St Asphalt Presrv	297,380	1,144	0	0	0
AS #14 - Market Street Preserv	0	0	465,005	0	0
Wishkah River Flood Control	54,127	17,467	0	0	0
SS Dike Flood Control	0	34,137	15,677	0	0
CRFA North Side Levee	0	182	417,086	150,000	0
North Shore Levee-CBRFA	0	0	0	0	500,000
Master Plan-TimberWorks					0
Fry Creek Restoration-CBRFA	0	0	0	0	450,000
Comm. Found. Art Project	76,171	0	0	0	0
AS#06 M & Jefferson Bulbouts	538,336	28,261	0	0	0
AS#09 Simpson Triangle Art	11,553	0	0	0	0
AS #10 ADA Ramps	0	821	596,300	0	0
AS#11 Chehalis Bridge Lighting	52,163	357,744	3,145	0	0
AS#15 TIB-LED Street Light Upgrade	0	0	0	0	0
AS#16 Downtown Rev Traffic Imp	0	0	0	0	144,100
<u>2017 Projects</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,400</u>
Total Capital	1,032,871	439,756	1,497,213	150,000	1,116,500
Total Appropriations	1,032,871	439,756	1,497,213	150,000	1,116,500
Full Time Equivalent	0.0	0.0	0.0	0.0	0.0

**City of Aberdeen
2017 Budget**

Department: Morrison Riverfront Park

Department Director: Barnum

Department Number: N/A

Fund: 107

Program Description

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.

City of Aberdeen 2017 Budget

Department: Morrison Riverfront Park

Department Director: Barnum

Department Number: N/A

Fund: 107

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Regular Pay	\$8,587	\$8,948	\$7,984	\$0	\$5,000
Regular Pay - Temp Employees	\$0	\$0	\$0	\$7,500	\$7,500
Overtime Pay	\$2,353	\$3,216	\$2,917	\$0	\$2,500
<u>Overtime Pay - Temp Employees</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,000</u>	<u>\$3,000</u>
Total Salaries & Wages	\$10,941	\$12,165	\$10,901	\$10,500	\$18,000
FICA/Medicare	\$1,060	\$931	\$834	\$0	\$574
FICA/Medicare - Temp Employees	\$0	\$0	\$0	\$800	\$800
Unemployment Compensation	\$0	-\$34	\$0	\$0	\$0
Workers' Compensation	\$1,418	\$1,398	\$943	\$0	\$1,200
<u>Workers' Comp - Temp Employees</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,500</u>	<u>\$1,500</u>
Total Personnel Benefits	\$2,478	\$2,295	\$1,777	\$2,300	\$4,074
<u>Supplies</u>	<u>\$3,121</u>	<u>\$3,472</u>	<u>\$2,192</u>	<u>\$2,000</u>	<u>\$2,000</u>
Total Supplies, Tools & Minor Eq.	\$3,121	\$3,472	\$2,192	\$2,000	\$2,000
Telephone	\$365	\$873	\$1,178	\$108	\$900
Web Services	\$0	\$500	\$200	\$200	\$0
Travel	\$0	\$277	\$0	\$0	\$0
Electricity	\$4,376	\$5,940	\$4,826	\$5,500	\$5,500
Waste Disposal	\$662	\$420	\$205	\$550	\$0
Natural Gas	\$4,150	\$3,209	\$2,743	\$3,500	\$3,500
Repairs & Maintenance	\$590	\$590	\$639	\$0	\$0
Building Repairs Or Maint	\$0	\$8,147	\$493	\$2,000	\$2,000
Equipment Repair Or Maint	\$5,020	\$5,082	\$1,665	\$2,000	\$2,000
Misc. Services & Chgs	\$0	\$451	\$329	\$500	\$500
<u>Laundry</u>	<u>\$401</u>	<u>\$440</u>	<u>\$447</u>	<u>\$400</u>	<u>\$400</u>
Total Professional Services & Charges	\$15,564	\$25,929	\$12,726	\$14,758	\$14,800
<u>Transfer to 102</u>	<u>\$11,000</u>	<u>\$11,000</u>	<u>\$11,000</u>	<u>\$11,000</u>	<u>\$0</u>
Total Transfers	\$11,000	\$11,000	\$11,000	\$11,000	\$0
Total Appropriations	\$43,105	\$54,859	\$38,596	\$40,558	\$38,874
Full Time Equivalent	0.0	0.0	0.0	0.0	0.0

City of Aberdeen 2017 Budget

Department: Emergency Services

Department Director: Hubbard

Department Number: N/A

Fund: 120

Program Description

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, 22 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.

Mission:

To prevent harm to the public and to protect property and the environment through fire suppression, fire prevention, and emergency medical services 24 hours a day

City of Aberdeen 2017 Budget

Department: Emergency Services

Department Director: Hubbard

Department Number: N/A

Fund: 120

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocate Costs PY Mngmnt	\$51,456	\$54,927	\$67,216	\$69,800	\$120,848
Regular Pay	\$1,809,624	\$1,803,088	\$1,854,740	\$1,897,074	\$1,928,827
Overtime Pay	\$221,028	\$65,114	\$61,838	\$55,000	\$80,000
Overtime Pay (Transports)	\$0	\$176,353	\$131,817	\$200,000	\$175,000
Reimbursed Salary	-\$531	-\$3,645	-\$12,669	\$0	\$0
Total Salaries & Wages	\$2,081,577	\$2,095,836	\$2,102,942	\$2,221,874	\$2,304,675
Pension	\$107,098	\$108,911	\$109,291	\$104,749	\$121,970
FICA/Medicare	\$33,665	\$34,155	\$34,326	\$33,272	\$37,241
Medical/Dental Insurance	\$497,343	\$487,129	\$465,449	\$462,540	\$489,405
Workers' Compensation	\$71,520	\$85,442	\$79,555	\$109,012	\$117,548
Uniforms & Clothing	\$11,795	\$10,872	\$11,459	\$17,000	\$17,000
Total Personnel Benefits	\$721,421	\$726,509	\$700,081	\$726,573	\$783,164
Supplies	\$55,614	\$48,555	\$54,172	\$71,000	\$74,500
Supplies--Communications	\$0	\$2,082	\$6,857	\$4,000	\$8,000
Small Tools & Minor Eq.	\$19,876	\$7,832	\$13,091	\$15,000	\$15,000
Professional Services	\$26,080	\$23,906	\$20,787	\$26,000	\$26,000
Telephone	\$4,569	\$3,711	\$4,158	\$4,000	\$7,000
Postage	\$3,675	\$1,414	\$807	\$2,200	\$2,200
Travel	\$909	\$1,444	\$0	\$2,000	\$3,000
ER - Reserve	\$50,000	\$50,000	\$50,000	\$50,000	\$80,000
Repairs and Maintenance	\$31,401	\$26,509	\$47,321	\$55,000	\$60,000
Vehicle O & M	\$30,558	\$38,264	\$26,847	\$46,000	\$45,000
Building Repairs Or Maint	\$13,238	\$7,103	\$8,342	\$2,000	\$5,000
Equipment Repairs Or Maint	\$4,716	\$3,109	\$1,523	\$5,000	\$6,500
Operating Rentals	\$56	\$627	\$1,058	\$1,500	\$1,500
Insurance	\$2,072	\$2,160	\$2,146	\$2,193	\$2,225
Utility Services	\$839	\$1,729	\$932	\$2,000	\$2,500
Electricity	\$11,762	\$12,449	\$11,628	\$14,000	\$14,000
Natural Gas	\$940	\$0	\$0	\$0	\$0
Registrations	\$1,140	\$3,805	\$0	\$4,000	\$4,000
Misc - Other	-\$456	\$0	\$0	\$0	\$0
Total Professional Services & Charges	\$256,987	\$234,699	\$249,670	\$305,893	\$356,425
Machinery & Equipment	\$5,443	\$5,000	\$0	\$0	\$11,000
Total Capital	\$5,443	\$5,000	\$0	\$0	\$11,000
Transfer to 001 (911)	\$28,750	\$36,263	\$24,600	\$24,330	\$27,124
Total Transfers	\$28,750	\$36,263	\$24,600	\$24,330	\$27,124
Total Appropriations	\$3,094,179	\$3,098,308	\$3,077,293	\$3,278,670	\$3,482,388
Full Time Equivalent	22.0	22.0	21.0	23.6	23.6

City of Aberdeen 2017 Budget

Department: Animal Control

Department Director: Torgerson

Department Number: N/A

Fund: 121

Program Description

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, as well as houses animals for other jurisdictions upon request, (for a fee).

Mission:

As Guardians of our community – we are committed to achieving trusted problem solving partnerships, always ready to serve, with pride and excellence.

City of Aberdeen 2017 Budget

Department: Animal Control

Department Director: Torgerson

Department Number: N/A

Fund: 121

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocate Costs PY Mngmnt	\$4,129	\$4,390	\$3,347	\$3,470	\$3,487
Regular Pay	\$76,109	\$79,067	\$78,459	\$78,170	\$78,957
Overtime Pay	\$2,099	\$238	\$324	\$1,000	\$500
Reimb. Salary/Wages	-\$2,190	\$0	\$0	\$0	\$0
Total Salaries & Wages	\$80,147	\$83,695	\$82,130	\$82,640	\$82,944
Pension	\$6,102	\$7,271	\$7,904	\$8,739	\$10,067
FICA/Medicare	\$4,994	\$5,822	\$5,803	\$5,980	\$6,078
Medical/Dental Insurance	\$13,580	\$8,209	\$8,533	\$8,684	\$8,437
Unemployment Compensation	\$0	\$0	\$0	\$4,233	\$0
Workers' Compensation	\$2,916	\$3,530	\$2,797	\$3,386	\$4,197
Uniforms & Clothing	\$357	\$263	\$0	\$0	\$500
Total Personnel Benefits	\$27,948	\$25,096	\$25,037	\$31,022	\$29,279
Operating Supplies	\$2,056	\$895	\$2,061	\$1,500	\$1,500
Total Supplies, Tools & Eq.	\$2,056	\$895	\$2,061	\$1,500	\$1,500
Travel	\$65	\$0	\$0	\$0	\$0
Insurance	\$331	\$345	\$343	\$344	\$300
Electricity	\$997	\$1,147	\$1,012	\$1,200	\$1,200
Waste Disposal	\$1,256	\$717	\$633	\$1,000	\$1,000
Natural Gas	\$2,830	\$2,582	\$1,215	\$2,000	\$2,000
Building Repairs Or Maint	\$559	\$6,579	\$3,469	\$2,000	\$2,000
Equipment Repairs Or Maint	\$0	\$143	\$4,322	\$1,000	\$1,000
Vehicle Repairs Or Maint	\$1,653	\$0	\$91	\$500	\$500
Vehicle O&M	\$1,809	\$2,055	\$1,822	\$2,000	\$2,000
Dues & Subscriptions	\$115	\$40	\$40	\$150	\$100
Printing	\$209	\$283	\$356	\$200	\$200
Misc - Other	\$0	\$130	\$164	\$0	\$0
Total Professional Services & Charges	\$9,824	\$14,021	\$13,467	\$10,394	\$10,300
Total Appropriations	\$119,975	\$123,706	\$122,695	\$125,556	\$124,023
Full Time Equivalent	1.5	1.5	1.5	1.5	1.5

City of Aberdeen 2017 Budget

Department: Parking Enforcement

Department Director: Torgerson

Department Number: N/A

Fund: 122

Program Description

Our Parking Enforcement Officer patrols the downtown corridor looking for overtime parking violations, hazards, etc. He also travels throughout the city responding to parking complaints on city streets and works with owners of abandoned vehicles to get the vehicles removed from the city streets. He also works with the Aberdeen's Code Enforcement Officer when requested to remove abandoned or junk vehicles.

Mission:

As Guardians of our community – we are committed to achieving trusted problem solving partnerships, always ready to serve, with pride and excellence.

City of Aberdeen 2017 Budget

Department: Parking Enforcement

Department Director: Torgerson

Department Number: N/A

Fund: 122

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocate Costs PY Mngmnt	\$2,064	\$2,193	\$2,231	\$2,310	\$2,324
Regular Pay	\$46,088	\$46,200	\$46,629	\$47,096	\$47,568
Overtime Pay	\$0	\$0	\$0	\$0	\$0
Total Salaries & Wages	\$48,152	\$48,393	\$48,860	\$49,406	\$49,893
Pension	\$3,706	\$4,255	\$4,678	\$5,265	\$6,027
FICA/Medicare	\$3,380	\$3,388	\$3,411	\$3,603	\$3,639
Medical/Dental Insurance	\$7,523	\$7,547	\$7,684	\$7,962	\$7,703
Unemployment Compensation	\$0	\$0	\$0	\$0	\$0
Workers' Compensation	\$2,026	\$2,081	\$1,757	\$2,822	\$2,798
Uniforms & Clothing	\$361	\$0	\$171	\$0	\$0
Total Personnel Benefits	\$16,997	\$17,271	\$17,702	\$19,652	\$20,167
Supplies	\$0	\$0	\$0	\$0	\$500
Operating Supplies	\$167	\$153	\$0	\$500	\$500
Other Exp.--BID approved	\$576	\$23	\$928	\$4,500	\$4,000
Total Supplies, Tools & Minor Eq.	\$743	\$176	\$928	\$5,000	\$5,000
Total Appropriations	\$65,893	\$65,840	\$67,490	\$74,058	\$75,059
Full Time Equivalents	1.0	1.0	1.0	1.0	1.0

City of Aberdeen 2017 Budget

Department: Police Canine Program

Department Director: Torgerson

Department Number: N/A

Fund: 123

Program Description

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.

Mission:

As Guardians of our community – we are committed to achieving trusted problem solving partnerships, always ready to serve, with pride and excellence.

City of Aberdeen 2017 Budget

Department: Police Canine Program

Department Director: Torgerson

Department Number: N/A

Fund: 123

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Overtime Pay	\$9,339	\$9,415	\$8,810	\$9,000	\$9,000
Total Salaries & Wages	\$9,339	\$9,415	\$8,810	\$9,000	\$9,000
Pension	\$489	\$492	\$461	\$500	\$478
FICA/Medicare	\$133	\$134	\$125	\$140	\$131
Medical/Dental Insurance	\$2,370	\$2,091	\$2,202	\$2,400	\$2,400
Unemployment Compensation	\$0	\$0	\$0	\$0	\$0
<u>Workers' Compensation</u>	<u>\$207</u>	<u>\$249</u>	<u>\$178</u>	<u>\$250</u>	<u>\$250</u>
Total Personnel Benefits	\$3,198	\$2,966	\$2,966	\$3,290	\$3,258
<u>Operating Supplies</u>	<u>\$1,960</u>	<u>\$1,895</u>	<u>\$615</u>	<u>\$900</u>	<u>\$900</u>
Total Operating Supplies, Tools & Minor Eq.	\$1,960	\$1,895	\$615	\$900	\$900
Professional Services	\$380	\$708	\$817	\$1,300	\$1,300
Travel	\$5,694	\$0	\$0	\$750	\$750
Vehicle Repair & Maintenance	\$5,376	\$1,171	\$1,187	\$1,725	\$1,600
Vehicle O & M	\$5,458	\$4,269	\$2,339	\$0	\$0
Dues & Subscriptions	\$35	\$0	\$0	\$35	\$35
<u>Registrations</u>	<u>\$200</u>	<u>\$350</u>	<u>\$50</u>	<u>\$0</u>	<u>\$0</u>
Total Professional Services & Charges	\$17,143	\$6,499	\$4,393	\$3,810	\$3,685
Total Appropriations	\$31,639	\$20,775	\$16,784	\$17,000	\$16,843
Full Time Equivalent	0.0	0.0	0.0	0.0	0.0

**City of Aberdeen
2017 Budget**

Department: Museum

Department Director: Barnum

Department Number: N/A

Fund: 125

Program Description

The City of Aberdeen, Parks & Recreation Department is responsible for the Museum Fund and the general maintenance of the building and it's contents.

City of Aberdeen 2017 Budget

Department: Museum

Department Director: Barnum

Department Number: N/A

Fund: 125

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Supplies	\$0	\$0	\$0	\$250	\$250
Total Supplies, Tools & Minor Eq.	\$0	\$0	\$0	\$250	\$250
Professional Services	\$1,099	\$515	\$806	\$800	\$800
Telephone	\$456	\$512	\$525	\$500	\$500
Natural Gas	\$4,325	\$5,854	\$6,591	\$8,000	\$8,000
Building Repairs Or Maint	\$0	\$572	\$2,126	\$800	\$800
Miscellaneous	<u>\$17,696</u>	<u>\$16,850</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$15,000</u>
Total Professional Services & Charges	\$23,575	\$24,303	\$25,048	\$25,100	\$25,100
Total Appropriations	\$23,575	\$24,303	\$25,048	\$25,350	\$25,350
Full Time Equivalent	0.0	0.0	0.0	0.0	0.0

City of Aberdeen 2017 Budget

Department: Community Center

Department Director: Barnum

Department Number: N/A

Fund: 128

Program Description

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.

City of Aberdeen 2017 Budget

Department: Community Center

Department Director: Barnum

Department Number: N/A

Fund: 128

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Supplies	\$0	\$18	\$678	\$200	\$3,500
Total Supplies, Tools & Eq.	\$0	\$18	\$678	\$200	\$3,500
Professional Services	\$11,276	\$9,422	\$10,736	\$10,000	\$8,000
Telephone	\$407	\$541	\$451	\$500	\$500
Insurance	\$9,158	\$9,548	\$9,488	\$9,510	\$9,500
Electricity	\$26,808	\$32,708	\$28,634	\$33,000	\$33,000
Waste Disposal	\$729	\$464	\$284	\$600	\$0
Natural Gas	\$5,764	\$5,445	\$4,063	\$7,000	\$7,000
Repairs & Maintenance	\$810	\$1,269	\$1,274	\$3,000	\$3,000
Building Repairs Or Maint	\$4,080	\$15,691	\$11,041	\$20,000	\$20,000
Equipment Repairs Or Maint	\$0	\$3,977	\$6,874	\$3,000	\$3,000
Miscellaneous	\$0	\$142	\$142	\$500	\$0
Misc - Parking Lot Fee	\$2,280	\$2,470	\$2,280	\$2,280	\$2,280
Total Professional Services & Charge	\$61,312	\$81,677	\$75,266	\$89,390	\$86,280
Interfund Principal Pmt	\$27,454	\$23,367	\$21,462	\$24,000	\$24,000
Interfund Interest Exp.	\$3,046	\$2,771	\$2,538	\$0	\$0
Total Debt Service	\$30,500	\$26,138	\$24,000	\$24,000	\$24,000
Transfer Out - 102	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Total Tranfers Out	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Total Appropriations	\$94,312	\$110,333	\$102,444	\$116,090	\$116,280
Full Time Equivalent	0.0	0.0	0.0	0.0	0.0

City of Aberdeen 2017 Budget

Department: Recreational Sports

Department Director: Barnum

Department Number: N/A

Fund: 132

Program Description

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.

City of Aberdeen 2017 Budget

Department: Recreational Sports

Department Director: Barnum

Department Number: N/A

Fund: 132

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Regular Pay	\$128	\$0	\$400	\$15,000	\$15,514
Overtime Pay	\$7,366	\$7,696	\$6,541	\$0	\$1,801
Total Salaries & Wages	\$7,494	\$7,696	\$6,941	\$15,000	\$17,315
Pension	\$246	\$543	\$439	\$0	\$293
FICA/Medicare	\$324	\$567	\$440	\$1,100	\$1,325
Medical/Dental Insurance	\$160	\$1,502	\$1,044	\$0	\$411
Workers' Compensation	\$0	\$0	\$0	\$0	\$100
Total Personnel Benefits	\$730	\$2,613	\$1,922	\$1,100	\$2,129
Supplies	\$11,397	\$6,357	\$6,481	\$15,000	\$23,030
Total Supplies, Tools & Eq.	\$11,397	\$6,357	\$6,481	\$15,000	\$23,030
Professional Services	\$17,112	\$14,520	\$0	\$17,000	\$0
Umpire/Ref Services	\$0	\$0	\$12,074	\$0	\$10,000
Scorekeeper Services	\$0	\$0	\$2,288	\$0	\$3,050
Scheduling Fee	\$0	\$0	\$594	\$0	\$0
Registration Fees	\$0	\$0	\$3,363	\$0	\$1,150
Other Charges & Services	\$55,239	\$63,816	\$0	\$47,000	\$0
Meals/Lodging/Travel	\$0	\$0	\$671	\$0	\$0
Insurance	\$0	\$0	\$300	\$0	\$0
Other Expenses	\$0	\$0	\$33,178	\$20,000	\$20,810
Total Professional Services & Charges	\$72,351	\$78,336	\$52,468	\$84,000	\$35,010
Taxes	\$0	\$0	\$0	\$2,500	\$0
Total Intergovernmental Chargs	\$0	\$0	\$0	\$2,500	\$0
Improvements	\$0	\$24,587	\$0	\$0	\$0
Total Capital	\$0	\$24,587	\$0	\$0	\$0
Transfers Out 102	\$0	\$0	\$16,361	\$0	\$11,350
Total Transfers	\$0	\$0	\$16,361	\$0	\$11,350
Total Appropriations	\$91,972	\$119,589	\$84,172	\$117,600	\$88,834
Full Time Equivalent	0.0	0.0	0.0	0.0	0.0

City of Aberdeen 2017 Budget

Department: Abatement

Department Director: Scott

Department Number: N/A

Fund: 318

Program Description

Fund 318 contains both the Building Abatement and the Nuisance Abatement programs for the City of Aberdeen.

Nuisance Abatement:

The City of Aberdeen Code Compliance Manager works with our citizens to ensure public health, safety and welfare are not compromised by violations of municipal ordinances. These ordinances are designed to safeguard our community and its neighborhoods.

The Code Enforcement Program goal is to provide responsive, effective and innovative service to our customers with emphasis on achieving positive outcomes through Trust, Respect and Courtesy.

The first step necessary to initiating Code Enforcement services is to fill out a Citizen Action Request Form. These are promptly routed to the appropriate department for action. If the concern is a suspected code violation Code Enforcement will conduct an investigation to determine the appropriate action to be taken.

The City of Aberdeen averages approximately 1,000+ nuisance complaints each year. The City's policy on Code Enforcement is that investigations are conducted on a complaint driven basis; City staff does not proactively enforce code violations unless life/safety issues are involved.

Building Abatement:

Aberdeen began losing population in 19XX and it has continued in a downward pattern up until 2010 when we saw a leveling out of our population.

People and businesses moved to on to greener pastures - but they didn't take their buildings with them. Many of these structures were/are health and safety hazards -- sites for rodents, vagrants, vandals, drug-related activities and arson.

This has left the City with a mess, both residential and commercial properties. Years of no maintenance or a lack of maintenance has left health and safety hazards throughout the City. Funding these abatements has become a large problem for the City. There are currently 20 residential properties and 2 commercial properties on our abatement list. Because of the added removal of asbestos (which is in the majority of the structures) and the need for the City to pay prevailing wage, demolition becomes very expensive. If you add in the declining property values, the City usually will not recoup the expense of abatement. Abatements also take a tremendous amount of staff time. The Community Development Department, which oversees the abatement program, currently has 4 FTE's that also oversee all of the City's building permits, nuisance complaints and land use permits, including environmental permits, though another position is budgeted for in 2017, staff time is limited.

To fully fund the above mentioned demolitions the City would need approximately \$600,000 in funding, not including staff time.

2017 Goals:

2017 Nuisance Abatement Budgeting Changes:

The Code Enforcement position will be funded out of the Nuisance Abatement fund at 85% in the 2017 budget year. This will accurately reflect the actual amount of time that is spent performing nuisance complaints. The Community Development Department is also looking to hire another Building Inspector II to head up the Property Maintenance Division in the department. This position will also be funded out of the Nuisance Abatement fund at 5%. This allocation may change in future budget years depending on actual duties. We anticipate that this position will act as a back up to the Manager. The Permit Tech. will also be funded out the Nuisance Abatement fund at 5% to accurately reflect the time involved in tracking and preparing monthly council reports.

New for Nuisance Abatement for 2017:

This Division will be working with the Public Works Department to develop a program that aims to be more proactive rather than reactive on nuisance issues. Our goal is to create nuisance inspections in the City that address overgrown vegetation, hazard trees, etc.

New for Building Abatement for 2017:

This fund will have a beginning fund balance for the 2017 year of approximately \$100,000. The Community Development Department's 2017 goal for the Abatement fund would be to budget for the demolition of 5+/- houses. The approximate total is hard to budget for because of the unknown asbestos issues that might or might not be found in each one of the houses. The budget numbers above calculate out the average expense for 5 houses with asbestos. If no asbestos is found we could potentially demolish more houses. We would need approximately \$10,000 to transfer over to this fund in order to accomplish this goal. We are requesting a transfer from the General Fund to cover this extra expense. The remaining balance in this fund will pay for the

City of Aberdeen 2017 Budget

Department: Abatement
Department Number: N/A

Department Director: Scott
Fund: 318

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocate Costs PY Mngmnt	\$0	\$0	\$1,116	\$1,160	\$1,162
Regular Pay	<u>\$40,161</u>	<u>\$30,838</u>	<u>\$33,444</u>	<u>\$35,363</u>	<u>\$85,778</u>
Total Salaries & Wages	\$40,161	\$30,838	\$34,560	\$36,523	\$86,940
Pension	\$3,098	-\$214	\$0	\$3,954	\$10,868
FICA/Medicare	\$3,055	\$2,182	\$2,372	\$2,705	\$6,562
Medical/dental Insurance	\$5,209	\$5,803	\$6,670	\$17,539	\$30,118
Workers' Compensation	<u>\$823</u>	<u>\$1,253</u>	<u>\$1,017</u>	<u>\$1,411</u>	<u>\$3,008</u>
Total Personnel Benefits	\$12,185	\$9,023	\$10,060	\$25,609	\$50,556
Supplies	<u>\$2,497</u>	<u>\$1,450</u>	<u>\$1,913</u>	<u>\$1,500</u>	<u>\$6,000</u>
Total Supplies, Tools & Eq.	\$2,497	\$1,450	\$1,913	\$1,500	\$6,000
Building Abatements	\$66,519	\$12,162	\$1,668	\$10,000	\$60,000
Asbestos Removal	\$0	\$0	\$0	\$0	\$15,000
Professional Services	\$0	\$2,213	\$3,074	\$3,000	\$6,000
Telephone	\$332	\$233	\$978	\$600	\$1,000
Postage	\$0	\$0	\$0	\$0	\$6,000
Travel	\$0	\$0	\$0	\$1,000	\$1,000
ER-Operations	\$2,276	\$2,856	\$3,071	\$2,500	\$2,500
ER-Reserves	\$0	\$0	\$0	\$15,000	\$0
Equipment Repairs Or Maint	\$0	\$0	\$352	\$500	\$1,000
Nuisance Abatements	\$19,627	\$14,146	\$28,925	\$20,000	\$20,000
Miscellaneous	\$1,845	\$4,461	\$1,994	\$5,000	\$3,500
Dues & Subscriptions	\$0	\$0	\$0	\$1,000	\$4,000
Registration	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,000</u>	<u>\$500</u>
Total Professional Services & Charges	\$90,599	\$36,071	\$40,062	\$59,600	\$120,500
Total Appropriations	\$145,442	\$77,382	\$86,595	\$123,232	\$263,996
Full Time Equivalents	0.7	0.5	0.5	0.5	1.2

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City of Aberdeen 2017 Budget

Department: Sewer Utility

Department Director: Sangder

Department Number: N/A

Fund: 403

Program Description

The Wastewater division is responsible for the collection and treatment of the water that leaves homes and businesses in Aberdeen through sinks, showers, and toilets. Wastewater is conveyed from homes and businesses by a network of City maintained pipes and pump-stations before it is treated at the wastewater treatment plant and released into the Chehalis River.

Additionally, the City processes all wastewater from the City of Cosmopolis, the Stafford Creek Correctional Center, and industrial discharge from Lemay landfill and Imperium Renewables. Also, the City receives on average over 500,000 gallons per year of septage trucked from residences throughout Grays Harbor County.

Over 1 billion gallons of wastewater was treated and released from the wastewater treatment plant in 2015.

The division is also tasked with the operation and maintenance of the City's piped stormwater infrastructure and pump-stations.

Aberdeen's Wastewater Treatment Plant

The City operates an award winning treatment plant located at the end of Division St. on the tidflats along the Chehalis River. The plant was originally constructed in the 1950's. Major upgrades have been made during the late 1970's, 1991, 2004, and 2015.

For the 8th consecutive year, the treatment plant has had zero violations of the discharge permit issued by the Washington State Department of Ecology. This streak is one of the longest active streaks of the over 300 treatment plants permitted by the State of Washington.

Aberdeen's Pipelines, Manholes, and Pump-stations

The City's first collection system was constructed prior to 1925 and was a combined storm and sewer system. In the 1950's, the city began dividing the combined collection system into separate sewer and storm systems. Most of the sewer system piping was replaced in the late 1970's.

Today, the wastewater division operates and maintains over 150 miles of storm and sanitary sewer lines and 32 storm and sanitary pumping stations.

**City of Aberdeen
2017 Budget**

Department: Sewer Utility
Department Number: N/A

Department Director: Sangder
Fund: 403

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocate Costs PY Mngmnt	\$156,808	\$170,461	\$139,262	\$169,810	\$221,753
Regular Pay	\$1,030,548	\$1,089,262	\$1,093,570	\$1,153,810	\$1,146,166
Overtime Pay	\$76,163	\$70,646	\$87,130	\$90,500	\$90,500
<u>Reimburse Salary & wages</u>	<u>\$0</u>	<u>-\$1,007</u>	<u>-\$1,119</u>	<u>\$0</u>	<u>\$0</u>
Total Salaries & Wages	\$1,263,519	\$1,329,362	\$1,318,843	\$1,414,120	\$1,458,418
Pension	\$87,397	\$104,429	\$116,320	\$126,670	\$156,686
FICA/Medicare	\$82,588	\$86,839	\$87,536	\$88,260	\$94,605
Medical/Dental Insurance	\$237,134	\$257,136	\$255,497	\$267,280	\$281,049
Workers' Compensation	\$27,516	\$33,362	\$27,955	\$41,950	\$42,021
<u>Uniforms & Clothing</u>	<u>\$5,818</u>	<u>\$3,803</u>	<u>\$8,009</u>	<u>\$8,000</u>	<u>\$8,000</u>
Total Personnel Benefits	\$440,454	\$485,569	\$495,316	\$532,160	\$582,361
Supplies	\$307,609	\$244,469	\$219,274	\$289,500	\$284,500
<u>Small Tools & Minor Equipment</u>	<u>\$28,402</u>	<u>\$49,958</u>	<u>\$52,588</u>	<u>\$34,000</u>	<u>\$39,000</u>
Total Supplies, Tools & Eq.	\$336,011	\$294,427	\$271,862	\$323,500	\$323,500
Professional Services	\$174,104	\$196,580	\$85,814	\$91,500	\$100,000
Prof. Services--Temp Agency	\$0	\$0	\$37,182	\$30,000	\$30,000
Telephone	\$8,208	\$9,275	\$10,436	\$11,000	\$11,000
Postage	\$14,860	\$15,389	\$16,299	\$17,000	\$17,350
Travel	\$1,513	\$2,942	\$2,086	\$3,500	\$3,500
Advertising	\$0	\$0	\$474	\$0	\$500
Operating Rentals	\$1,353	\$2,933	\$1,312	\$2,000	\$2,000
ER - Operating	\$91,781	\$137,930	\$75,472	\$114,000	\$114,000
ER - Reserve	\$0	\$50,000	\$125,000	\$50,000	\$50,000
Insurance	\$228,721	\$210,450	\$210,260	\$212,250	\$181,050
Electricity	\$200,561	\$205,079	\$197,115	\$273,000	\$298,000
Waste Disposal	\$0	\$0	\$77,281	\$100,000	\$120,000
Water	\$5,918	\$0	\$0	\$7,500	\$0
Building Repairs Or Maint	\$79	\$2,958	\$0	\$11,000	\$11,000
Equipment Repairs Or Maint	\$62,978	\$60,477	\$66,959	\$86,500	\$86,500
Other Miscellaneous	\$11,956	\$15,988	\$14,093	\$20,100	\$20,100
Dues & Subscriptions	\$548	\$712	\$1,670	\$1,000	\$1,000
Web Payment Charges	\$18,855	\$20,439	\$25,385	\$22,000	\$26,000
Laundry	\$10,601	\$11,057	\$3,642	\$10,000	\$5,000
<u>Registrations</u>	<u>\$2,006</u>	<u>\$10,241</u>	<u>\$4,506</u>	<u>\$6,000</u>	<u>\$6,000</u>
Total Professional Services & Charges	\$834,043	\$952,450	\$955,015	\$1,068,350	\$1,083,000
State & Local Taxes	\$90,951	\$90,663	\$93,468	\$103,000	\$103,000
Stormwater Permits - Dept Ecol	\$0	\$7,067	\$1,863	\$5,500	\$5,500
<u>Interfund Taxes (in Lieu Of)</u>	<u>\$185,338</u>	<u>\$190,305</u>	<u>\$197,350</u>	<u>\$199,500</u>	<u>\$193,800</u>
Total Intergovernmental Charges	\$276,289	\$288,035	\$292,681	\$308,000	\$302,300
Buildings	\$18,380	\$16,132	\$0	\$0	\$0
Cap Proj -anaerobic Digester	\$0	\$0	\$0	\$339,631	\$0
Storm Drain Improvements	\$0	\$0	\$21,965	\$0	\$0
Improvements Other Than Bldgs	\$7,091	\$392,156	\$63,164	\$0	\$0
Sewer Outfall Project	\$52,993	\$90,450	\$1,139,311	\$0	\$0
Pump Station #4 Emerg. Repair	\$0	\$0	\$43,126	\$75,000	\$0
Pump Station #2 Update	\$0	\$0	\$18,496	\$0	\$0
Machinery & Equipment	\$64,635	\$9,336	\$100,529	\$100,000	\$0
Cap Proj - Computer Network	\$2,877	\$9,605	\$0	\$0	\$0
Computer Equipment	\$0	\$0	\$0	\$90,000	\$0
Utility Rate Study	\$0	\$0	\$0	\$0	\$10,000
<u>Anaerobic Digester Equipment</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$60,000</u>
Total Capital	\$145,976	\$517,678	\$1,386,591	\$604,631	\$70,000
Prin-Plant Des PW00691-Pre-101	\$53,363	\$53,363	\$53,363	\$53,363	\$53,363
Prin-plant Const PW-02-69-001	\$301,684	\$301,684	\$301,684	\$301,683	\$301,684
Int-Plant PW-00-691-Pre-101	\$2,135	\$1,868	\$1,467	\$1,334	\$1,070
Int-plant Const PW-02-691-001	\$15,084	\$13,576	\$11,062	\$10,559	\$9,050
Prin - DOE Outfall	\$0	\$0	\$0	\$0	\$12,500
<u>Int - DOE Outfall</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$52,100</u>
Total Debt Service	\$372,265	\$370,490	\$367,576	\$366,939	\$429,767
Transfer to 413	\$0	\$101,360	\$0	\$0	\$0
Total Transfers Out	\$0	\$101,360	\$0	\$0	\$0
Total Appropriations	\$3,668,558	\$4,339,371	\$5,087,885	\$4,617,700	\$4,249,346
Full Time Equivalents	16.0	16.0	16.0	16.0	16.0

City of Aberdeen 2017 Budget

Department: Water Utility

Department Director: Sangder

Department Number: N/A

Fund: 404

Program Description

The water Utility exists for the purpose of supplying a safe and dependable supply of domestic and fire protection water for the citizens of Aberdeen, Junction City, Wishkah Valley, Cosmopolis and the Stafford Creek Correction Center. The water supply is obtained from the surface waters of the upper Wishkah Watershed. The City operates a storage reservoir and a 28" transmission line to transfer water from the watershed to the water filtration plant.

The membrane filtration plant has been in operation since July 2000. This filtration system also includes provisions for fluoridation and corrosion control. This facility insures a consistence, safe supply of potable water and completely eliminates problems with high turbidity during major storm events.

**City of Aberdeen
2017 Budget**

Department: Water Utility

Department Director: Sangder

Department Number: N/A

Fund: 404

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocate Costs PY Mngmnt	\$160,937	\$174,846	\$167,423	\$196,160	\$229,630
Regular Pay	\$1,115,232	\$1,127,334	\$1,100,339	\$1,133,196	\$1,151,876
Overtime Pay	\$54,065	\$59,100	\$56,167	\$0	\$53,575
Reimbursed Salary	\$0	-\$1,652	\$0	\$0	\$0
Total Salaries & Wages	\$1,330,234	\$1,359,629	\$1,323,929	\$1,329,356	\$1,435,081
Pension	\$92,178	\$105,469	\$113,488	\$125,952	\$152,731
FICA/Medicare	\$85,124	\$86,817	\$84,074	\$86,685	\$92,217
Medical/Dental	\$283,174	\$259,179	\$258,453	\$278,154	\$273,871
Workers Compensation	\$31,348	\$33,701	\$28,453	\$40,253	\$40,168
Uniforms & Clothing	\$4,196	\$2,352	\$1,415	\$3,500	\$3,500
Total Personnel Benefits	\$496,020	\$487,519	\$485,884	\$534,544	\$562,486
Supplies	\$135,618	\$111,052	\$77,740	\$102,000	\$101,500
Chemicals	\$49,684	\$63,170	\$68,475	\$50,000	\$70,000
Small Tools & Minor Equipt	\$10,110	\$14,716	\$14,055	\$29,000	\$36,000
Meters, Pipe & Valve Supplies	\$53,025	\$39,407	\$113,271	\$60,000	\$75,000
New Meter Project	\$1,240,155	\$678,497	-\$2,045	\$100	\$0
Total Supplies, Tools & Eq.	\$1,488,592	\$906,843	\$271,496	\$241,100	\$282,500
Professional Services	\$101,502	\$91,364	\$16,325	\$139,000	\$34,500
Prof. Services--Temp Agency	\$0	\$0	\$29,371	\$12,000	\$20,000
Computer Services	\$0	\$0	\$6,070	\$20,000	\$10,000
Laboratory Services	\$7,565	\$12,287	\$15,630	\$15,000	\$15,000
Telephone	\$9,298	\$10,359	\$10,001	\$10,000	\$12,000
Postage	\$15,148	\$11,771	\$15,542	\$23,100	\$23,200
Travel	\$6,285	\$4,263	\$6,411	\$6,500	\$6,500
Advertising	\$0	\$0	\$0	\$400	\$400
Operating Rentals	\$154	\$0	\$0	\$0	\$0
Interfund Charges - ER Oper	\$149,296	\$125,747	\$114,293	\$118,700	\$123,700
Interfund Charges - ER Reserve	\$20,000	\$20,000	\$5,000	\$5,000	\$0
Insurance	\$192,586	\$172,777	\$172,822	\$173,000	\$150,000
Utilities	\$52,599	\$57,734	\$71,720	\$85,000	\$80,000
Utility Services	\$48,659	\$47,462	\$50,053	\$55,000	\$55,000
Electricity	\$10,588	\$12,480	\$11,738	\$15,000	\$15,000
Building Repairs Or Maint	\$2,387	\$651	\$1,534	\$10,500	\$12,600
Equipment Repairs Or Maint	\$42,412	\$31,871	\$29,463	\$31,956	\$27,500
Miscellaneous	\$56,208	\$57,939	\$59,414	\$66,750	\$72,000
Dues & Subscriptions	\$3,650	\$1,872	\$1,809	\$3,500	\$3,500
Web Payment Charges	\$18,855	\$20,439	\$25,385	\$20,000	\$25,000
Registrations	\$3,871	\$7,226	\$5,943	\$7,000	\$7,000
Professional Services & Charges	\$741,063	\$686,242	\$648,524	\$817,406	\$692,900
State & Local Taxes	\$159,303	\$166,255	\$159,898	\$165,000	\$165,000
Interfund Taxes (in Lieu Of)	\$178,145	\$184,647	\$181,590	\$180,000	\$178,000
Total Intergovernmental Charges	\$337,449	\$350,902	\$341,488	\$345,000	\$343,000
Reforest Watershed	\$0	\$16,507	\$7,700	\$0	\$0
Buildings	\$7,638	\$0	\$0	\$2,000	\$5,000
Improvements Other Than Bldgs	\$8,958	\$48	\$0	\$75,000	\$75,000
Filter Plant Chlorination	\$0	\$0	\$0	\$225,000	\$0
Water Major Improvements	\$0	\$0	\$154,093	\$0	\$0
Machinery & Equipment	\$0	\$625	\$10,195	\$20,000	\$25,000
Computer Software-springbrook	\$2,877	\$0	\$0	\$3,000	\$3,000
Utility Rate Study	\$0	\$0	\$0	\$0	\$10,000
Total Capital	\$19,474	\$17,180	\$171,988	\$325,000	\$118,000
Principal Pay't-cap. Leases	\$0	\$0	\$0	\$7,500	\$0
Prin-filtration Pw-98-791-001	\$378,246	\$378,246	\$378,246	\$378,246	\$378,246
Prin-Filtration Bond Pymnt	\$330,000	\$345,000	\$355,000	\$0	\$0
Interest Filtr. PW 98-791-001	\$42,790	\$18,912	\$13,869	\$11,348	\$7,565
Int - Filtration Bond Pymnt	\$20,095	\$27,650	\$14,023	\$0	\$0
Total Debt Service	\$771,130	\$769,808	\$761,137	\$397,094	\$385,811
Total Appropriations	\$5,183,961	\$4,578,122	\$4,004,445	\$3,989,500	\$3,819,778
Full Time Equivalents	18.0	18.0	16.0	16.0	16.0

City of Aberdeen 2017 Budget

Department: Storm Water Utility

Department Director: Sangder

Department Number: N/A

Fund: 405

Program Description

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.

City of Aberdeen 2017 Budget

Department: Storm Water Utility

Department Director: Sangder

Department Number: N/A

Fund: 405

Description	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocated Costs	\$6,038	\$6,601	\$11,738	\$12,270	\$11,360
Interfund Services-street	\$414,000	\$418,374	\$479,909	\$480,000	\$480,000
Total Salaries & Wages	\$420,038	\$424,975	\$491,646	\$492,270	\$491,360
Taxes	\$17,392	\$17,944	\$16,177	\$18,000	\$8,000
Interfund Taxes (in Lieu Of)	\$0	\$24,469	\$24,484	\$24,500	\$24,500
Total Intergovernmental Charges	\$17,392	\$42,413	\$40,660	\$42,500	\$32,500
Total Appropriations	\$437,430	\$467,388	\$532,306	\$534,770	\$523,860
Full Time Equivalent	0.0	0.0	0.0	0.0	0.0

City of Aberdeen 2017 Budget

Department: Industrial Water System

Department Director: Sangder

Department Number: 00

Fund: 407

Program Description

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.

City of Aberdeen 2017 Budget

Department: Industrial Water System Department Director: Sangder
 Department Number: N/A Fund: 407

Description	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocate Costs PY Mngmnt	\$2,064	\$2,193	\$2,566	\$2,660	\$2,906
Regular Pay	\$79,100	\$84,967	\$89,670	\$80,948	\$79,462
Overtime Pay	\$0	\$301	\$0	\$100	\$100
Total Salaries & Wages	\$81,165	\$87,461	\$92,236	\$83,708	\$82,468
Pension	\$6,068	\$7,566	\$8,739	\$8,928	\$10,068
FICA/Medicare	\$5,736	\$6,218	\$6,494	\$6,192	\$6,079
Medical/Dental Insurance	\$19,470	\$21,049	\$22,490	\$19,657	\$17,748
Unemployment Compensation	\$0	\$0	\$0	\$0	\$764
Workers' Compensation	\$2,916	\$3,466	\$2,784	\$2,856	\$3,130
Uniforms & Clothing	\$0	\$0	\$0	\$200	\$200
Total Personnel Benefits	\$34,190	\$38,298	\$40,508	\$37,833	\$37,988
Supplies	\$21,625	\$29,110	\$19,809	\$31,795	\$38,500
Small Tools & Minor Equipt	\$0	\$4,177	\$1,386	\$2,000	\$5,000
Total Supplies, Tools & Eq.	\$21,625	\$33,287	\$21,195	\$33,795	\$43,500
Professional Services	\$30,902	\$49,217	\$717	\$5,000	\$7,000
Engineering & Architect	\$0	\$0	\$0	\$130,000	\$130,000
Prof. Services--Temp Agency	\$0	\$0	\$25,346	\$12,000	\$25,000
Telephone	\$1,746	\$1,885	\$1,922	\$2,000	\$2,000
Travel	\$235	\$0	\$0	\$500	\$500
Interfund Charges - ER Oper	\$4,603	\$2,668	\$1,948	\$7,500	\$7,500
Insurance	\$1,795	\$1,871	\$1,860	\$1,864	\$2,000
Utilities	\$949	\$4,515	\$5,254	\$5,000	\$7,500
Building Repairs & Maintenance	\$3,724	\$0	\$270	\$4,000	\$4,000
Equipment Repairs & Maint	\$0	\$171	\$578	\$1,500	\$1,500
Miscellaneous	\$13,337	\$6,061	\$17,250	\$5,500	\$11,700
Total Professional Services	\$57,291	\$66,388	\$55,146	\$174,864	\$198,700
Taxes (external)	-\$307	\$91	-\$1,696	\$300	\$1,500
Interfund Taxes (in Lieu Of)	\$12,583	\$12,239	\$12,433	\$12,500	\$12,500
Total Intergovernmental Charges	\$12,277	\$12,330	\$10,738	\$12,800	\$14,000
Buildings	\$0	\$0	\$0	\$5,000	\$2,500
Improvements Other Than Bldgs	\$0	\$19,683	\$12,743	\$15,000	\$15,000
Improvements to Lake Aberdeen	\$0	\$0	\$0	\$10,000	\$5,000
Utility Rate Study	\$0	\$0	\$0	\$0	\$10,000
Total Capital	\$0	\$19,683	\$12,743	\$30,000	\$32,500
Prin-ind Waterline Pw-5-94-787	\$34,915	\$34,915	\$0	\$0	\$0
Total Debt Service	\$34,915	\$34,915	\$0	\$0	\$0
Total Appropriations	\$241,461	\$292,363	\$232,565	\$373,000	\$409,156
Full Time Equivalent	1.0	1.0	1.0	1.0	1.0

City of Aberdeen 2017 Budget

Department: Equipment Rental

Department Director: Sangder

Department Number: N/A

Fund: 501

Program Description

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 of the more specialized work is contracted out.

City of Aberdeen 2017 Budget

Department: Equipment Rental

Department Director: Sangder

Department Number: N/A

Fund: 501

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocate Costs PY Mngmnt	\$4,129	\$4,395	\$5,154	\$5,340	\$3,161
Regular Pay	\$89,527	\$73,839	\$81,827	\$129,748	\$83,754
Overtime Pay	\$18	\$329	\$0	\$0	\$0
Total Salaries & Wages	\$93,674	\$78,562	\$86,981	\$135,088	\$86,916
Pension	\$6,421	\$6,742	\$8,094	\$14,506	\$10,612
FICA/Medicare	\$6,866	\$5,483	\$6,042	\$9,926	\$6,407
Medical/Dental Insurance	\$11,032	\$11,404	\$12,478	\$30,999	\$17,123
Unemployment Compensation	\$0	\$0	\$0	\$0	\$0
Workers' Compensation	\$2,857	\$2,569	\$2,153	\$5,563	\$2,924
Uniforms & Clothing	\$235	\$36	\$215	\$500	\$500
Total Personnel Benefits	\$27,411	\$26,233	\$28,981	\$61,494	\$37,566
Supplies	\$9,369	\$15,373	\$26,533	\$25,000	\$25,000
Supplies - Bldg Repair & Maint	\$1,431	\$3,597	\$4,745	\$5,000	\$5,000
Radio Parts	\$28	\$488	\$0	\$0	\$500
Fuel Inventory Exp (issued)	\$65,927	\$150	\$0	\$0	\$0
Repair Parts	\$96,152	\$62,777	\$54,699	\$48,000	\$55,000
Small Tools & Minor Equipt	\$5,345	\$9,926	\$20,396	\$20,000	\$20,000
Total Supplies, Tools & Eq.	\$178,252	\$92,310	\$106,374	\$98,000	\$105,500
Telephone	\$1,626	\$1,749	\$1,369	\$1,500	\$1,500
Travel	\$0	\$0	\$110	\$300	\$300
Advertising	\$0	\$0	\$0	\$300	\$300
Insurance	\$18,160	\$2,677	\$2,661	\$2,667	\$2,700
Electricity	\$7,494	\$6,424	\$5,619	\$8,000	\$10,000
Waste Disposal	\$1,201	\$429	\$655	\$1,000	\$1,000
Natural Gas	\$4,021	\$3,983	\$3,250	\$4,500	\$5,000
Building Repairs Or Maint	\$4,618	\$1,132	\$2,419	\$7,000	\$7,000
Equipment Repairs Or Maint	\$0	\$406	\$4,186	\$4,000	\$2,500
Vehicle Repairs Or Maint	\$15,117	\$34,811	\$57,282	\$30,000	\$30,000
Laundry	\$3,485	\$3,201	\$3,923	\$4,000	\$4,000
Miscellaneous	\$522	\$992	\$448	\$951	\$1,000
Total Professional Services	\$56,245	\$55,804	\$81,922	\$64,218	\$65,300
Fleet Accounting Software	\$0	\$0	\$0	\$0	\$25,000
Roof Repairs	\$0	\$0	\$0	\$0	\$25,000
Total Capital	\$0	\$0	\$0	\$0	\$50,000
Transfer out	\$0	\$200	\$0	\$0	\$0
Total Transfers Out	\$0	\$200	\$0	\$0	\$0
Total Appropriations	\$355,582	\$253,110	\$304,258	\$358,800	\$345,282
Full Time Equivalent	2.0	2.0	2.0	2.0	2.0

City of Aberdeen 2017 Budget

Department: Fire Pension Fund

Department Director: Larson

Department Number: N/A

Fund: 611

Program Description

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, ten widows, and thirty-five LEOFF1 retirees for a combined total of forty-seven 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 balance held in this reserve at the end of 2015 is projected to be \$1,201,500. At the present time, one retired firefighter pensioner is in an assisted living facility. The Fire Pension Board meets the second Monday of each month to review and approve pension and insurance payments and medical claims. The Board has adopted a set of policies to assist in the governance of their operations. The Board consists of the Mayor, Finance Committee Chair, Finance Director, the Board Secretary, and two Fire Representatives elected by the retirees. An alternate Fire Representative is also selected. The Human Resources Director serves as the Board Secretary.

City of Aberdeen 2017 Budget

Department: Fire Pension Fund

Department Director: Larson

Department Number: N/A

Fund: 611

Description	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocated Payroll Costs	\$0	\$0	\$0	\$11,810	\$11,651
Regular Pay	\$197,234	\$175,171	\$174,930	\$172,000	\$170,000
Total Salaries & Wages	\$197,234	\$175,171	\$174,930	\$183,810	\$181,651
Medical/Dental Insurance	\$385,999	\$295,635	\$244,048	\$230,530	\$140,000
Long Term Care Costs	\$146,698	\$138,935	\$87,772	\$138,000	\$50,000
Medical Services	\$63,281	\$87,183	\$63,374	\$78,000	\$63,000
Total Personnel Benefits	\$595,978	\$521,754	\$395,194	\$446,530	\$253,000
Travel	\$653	-\$4	\$658	\$675	\$1,000
Registrations	\$0	\$231	\$550	\$550	\$600
Total Professional Services	\$653	\$228	\$1,208	\$1,225	\$1,600
Transfer Out	\$0	\$183,500	\$56,200	\$0	\$0
Total Transfers Out	\$0	\$183,500	\$56,200	\$0	\$0
Total Appropriations	\$793,865	\$880,652	\$627,532	\$631,565	\$436,251
Full Time Equivalents	0.0	0.0	0.0	0.0	0.0

City of Aberdeen 2017 Budget

Department: Police Pension Fund

Department Director: Larson

Department Number: 00

Fund: 612

Program Description

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 retirees of the Police Department. The fund is supported by a transfer from the General Government Fund. The Fund currently accounts for the widow of one pre-LEOFF1 retiree, twenty-eight LEOFF1 retirees, and one active LEOFF1 department employee, for a combined total of thirty retirees. This is a total of twenty-nine retirees and one active employee.

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 balance held in the reserve at the end of 2015 is projected to be \$1,201,500. At the present time, no Police Pensioners are living in care facilities.

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 pension and insurance payments and medical claims. The Board has adopted a set of policies to assist in the governance of their operations. The Board consists of the Mayor, City Council President, Finance Director, and three Police Representatives elected by the police LEOFF 1 membership. The Human Resources Director serves as the Board Secretary.

City of Aberdeen 2017 Budget

Department: Police Pension Fund

Department Director: Larson

Department Number: N/A

Fund: 612

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
Reallocated Payroll Costs	\$101,335	\$82,940	\$75,917	\$9,790	\$9,938
Regular Pay	\$0	\$0	\$0	\$71,000	\$86,000
Total Salaries & Wages	\$101,335	\$82,940	\$75,917	\$80,790	\$95,938
Medical/Dental Insurance	\$346,736	\$338,942	\$304,964	\$270,000	\$241,000
Long Term Care Costs	\$0	\$0	\$0	\$99,000	\$50,000
Medical Services	\$38,703	\$31,210	\$34,002	\$58,500	\$50,000
Total Personnel Benefits	\$385,438	\$370,152	\$338,966	\$427,500	\$341,000
Travel	\$0	\$0	\$1,524	\$1,400	\$1,000
Registrations	\$0	\$2,639	\$547	\$550	\$600
Total Professional Services	\$0	\$2,639	\$2,071	\$1,950	\$1,600
Transfer Out	\$62,000	\$116,500	\$186,000	\$0	\$0
Total Transfers Out	\$62,000	\$116,500	\$186,000	\$0	\$0
Total Appropriations	\$548,773	\$572,230	\$602,954	\$510,240	\$438,538
Full Time Equivalents	0.0	0.0	0.0	0.0	0.0

City of Aberdeen 2017 Budget

Department: Transportation Improvement Fund

Department Director: Sangder

Department Number: N/A

Fund: 630

Program Description

The Aberdeen Transportation Benefit District (TBD) was established on September 12, 2012 and operates under the laws of the state of Washington applicable to Transportation Benefit Districts. The TBD is a general purpose government and its sole purpose is to acquire, construct, improve, provide and fund transportation improvement within the City of Aberdeen. The TBD is consistent with existing state, regional and local transportation plans. RCW 36.73.065 gives the TBD the authorization to impose taxes, fees, charges and tolls.

A City of Aberdeen Transportation Improvement Sales and Use Tax proposition was approved on February 2, 2013 to impose a 0.13% sales and use tax for six years. The TBD began collecting the sales and use tax on July 1, 2013. The TBD is a blended component unit of the City of Aberdeen and relies on the City for the management of the TBD's operations. The TBD performs only the assessment and collection of the sales and use tax, the City performs all allowable activities for the TBD operations.

City of Aberdeen 2017 Budget

Department: TIB Fund

Department Director: Sangder

Department Number: N/A

Fund: 630

Category	2013 Actual	2014 Actual	2015 Actual	2016 Adopted	2017 Budget
TBD Paving Project 2014	\$0	\$230,643	\$0	\$0	\$0
TBD Paving Project 2015	\$0	\$0	\$390,341	\$390,341	\$0
Decatur Preservation	\$0	\$0	\$0	\$450,000	\$0
<u>2017 Paving Projects</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$650,000</u>
Total Capital	\$0	\$230,643	\$390,341	\$840,341	\$650,000
Total Appropriations	\$0	\$230,643	\$390,341	\$840,341	\$650,000
Full Time Equivalent	0.0	0.0	0.0	0.0	0.0

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CAPITAL IMPROVEMENTS

The following section provides a description of the 2017 General and Utility Capital Improvement budget.

In total, this budget includes \$3,918,494 in requested capital projects for 2017. This section does not currently include recommended funding for carry-forward capital projects from the 2016 operating year. Those items will be addressed with a supplemental budget during the year.

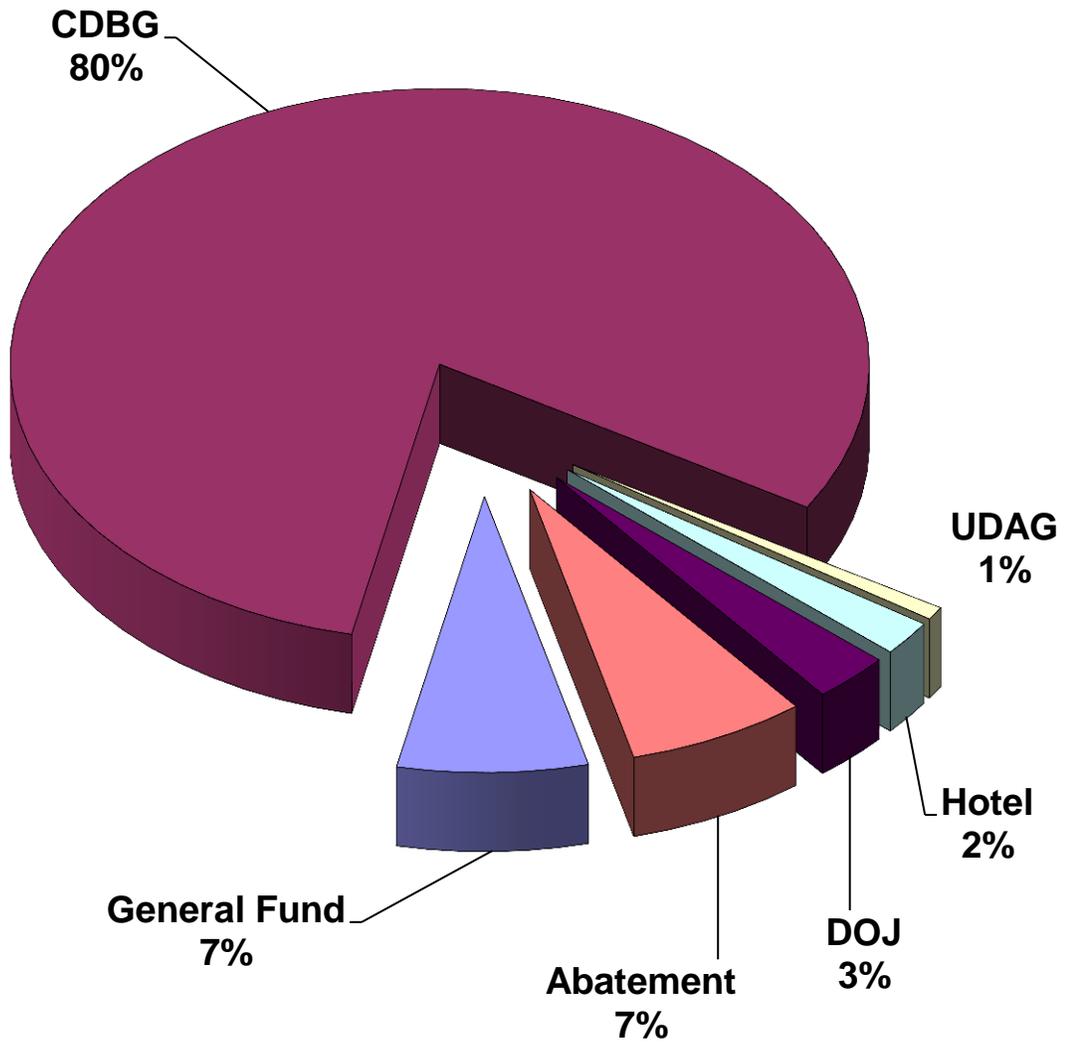
CITY OF ABERDEEN

2017 CAPITAL IMPROVEMENT BUDGET

Summary of Approved Projects by Funding Source and Appropriation Fund

CAPITAL PROJECTS <u>Funding Source/Project Description</u>	Appropriation <u>Fund</u>	2017 <u>Budget</u>
#001 - General Fund (Unrestricted Revenues)		
Finance Department Counter Security	320	\$10,000
City Hall Roof	320	\$75,000
City Hall Elevator	320	\$156,000
Seal Bricks on Library & City Hall	320	\$25,000
Fire Department Personnel Door	320	\$6,000
<u>Metal Siding on Fire Dept Headquarters West Wall</u>	<u>320</u>	<u>\$9,000</u>
Subtotal, General Fund Projects		\$281,000
#301 - Community Development Block Grant		
Union Gospel Mission	301	\$150,000
Morck	301	\$2,900,000
<u>Transfer Out - 302</u>	<u>301</u>	<u>\$100,200</u>
Subtotal, CDBG Projects		\$3,150,200
#302 - Urban Development Action Grant		
Economic Development Loans	302	\$30,000
#303-Hotel/Motel Tax Fund		
Community Projects	303	\$50,000
<u>Transfer Out - 132</u>	<u>303</u>	<u>\$30,000</u>
Subtotal, Hotel/Motel Projects		\$80,000
#305 - Department of Justice Grants		
Project Expenditures	305	\$113,298
#318 - Abatement Fund		
Project Expenditures	318	\$263,996
TOTAL CAPITAL PROJECTS		\$3,918,494

**CITY OF ABERDEEN
2017 Capital Appropriations
Total Budget \$3,918,494**



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DEBT SERVICE

The following pages provide a comprehensive overview of the City's debt service budget.

Aberdeen's debt service appropriations can be divided into four categories:

- Limited tax general obligation debt (LTGO), approved without a vote of the people,
- Unlimited tax general obligation debt (UTGO), approved with a vote of the people,
- Revenue supported debt, usually debt issued without a vote of the people, and supported by the revenue stream generated by the utility, and
- Assessment debt, including local improvement district (LID) debt, which constitutes a special limited obligation of the City of Aberdeen.

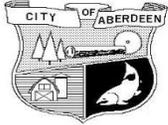
The following debt summary page summarizes all debt service appropriations for 2017, and indicates ending balances for each debt issue and type. In all, debt service appropriations total \$2,448,647 for 2017. Remaining indebtedness at the end of 2017 will be \$6,315,080.

The subsequent graphs illustrate the makeup of the City's indebtedness and compares total general obligation indebtedness to statutory limits.

The second graph entitled "2017 Remaining Debt by Type" illustrates the large percentage of the City's debt that takes the form of revenue debt at 97% of the total debt. This is due in large part to the bonds that financed the extension of utilities to Stafford Creek and the DOE Loan that financed replacement of the sewer outfall. LTGO and UTGO debt constitutes the remaining indebtedness.

The third graph compares actual general obligation indebtedness, both non-voted or "councilmatic" debt and total indebtedness, to the statutory limits on indebtedness of 1.5% for councilmatic and 2.5% for all general obligation debt respectively. The chart illustrates that the City is well within its statutory limits in both cases.

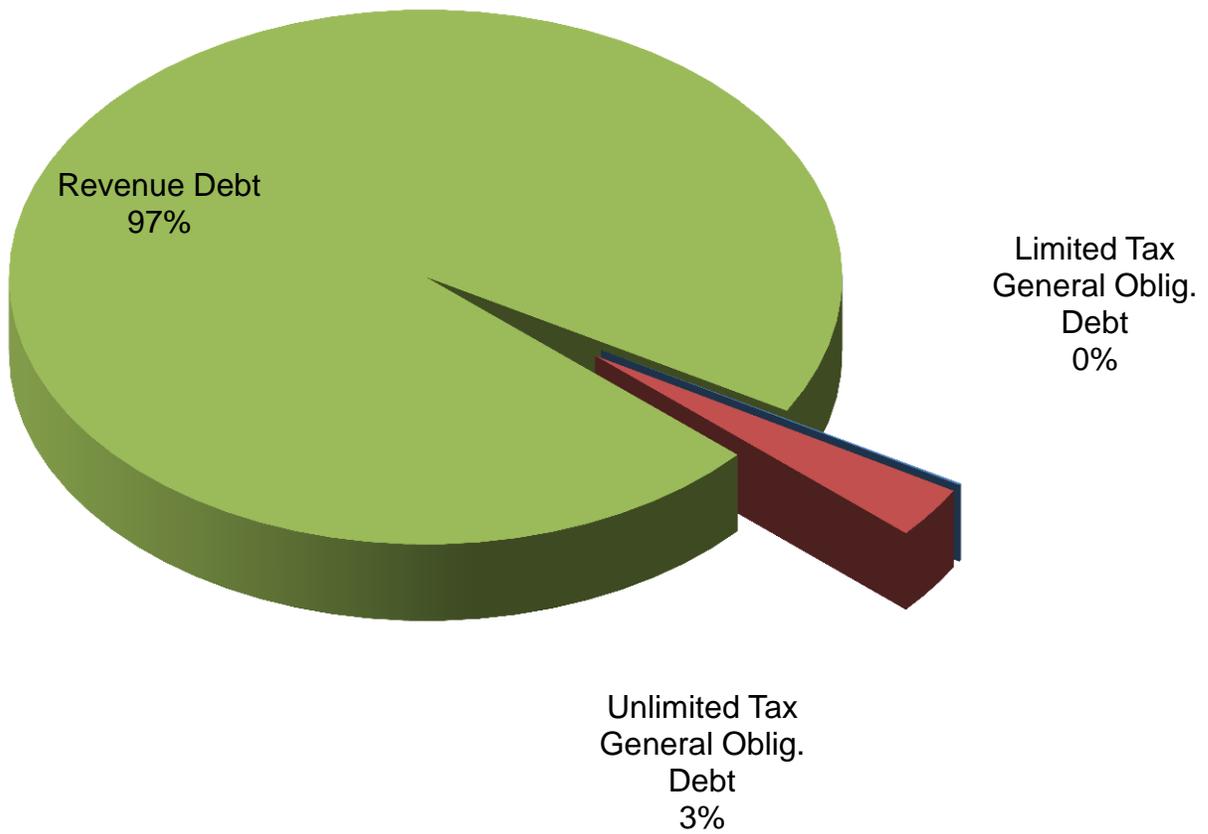
Following these graphs, the remaining pages provide detailed descriptions of each debt service fund of the city, with project and activity explanations and descriptions, comprehensive debt service schedules and appropriation histories, and projected budgets through 2017 at current indebtedness levels.



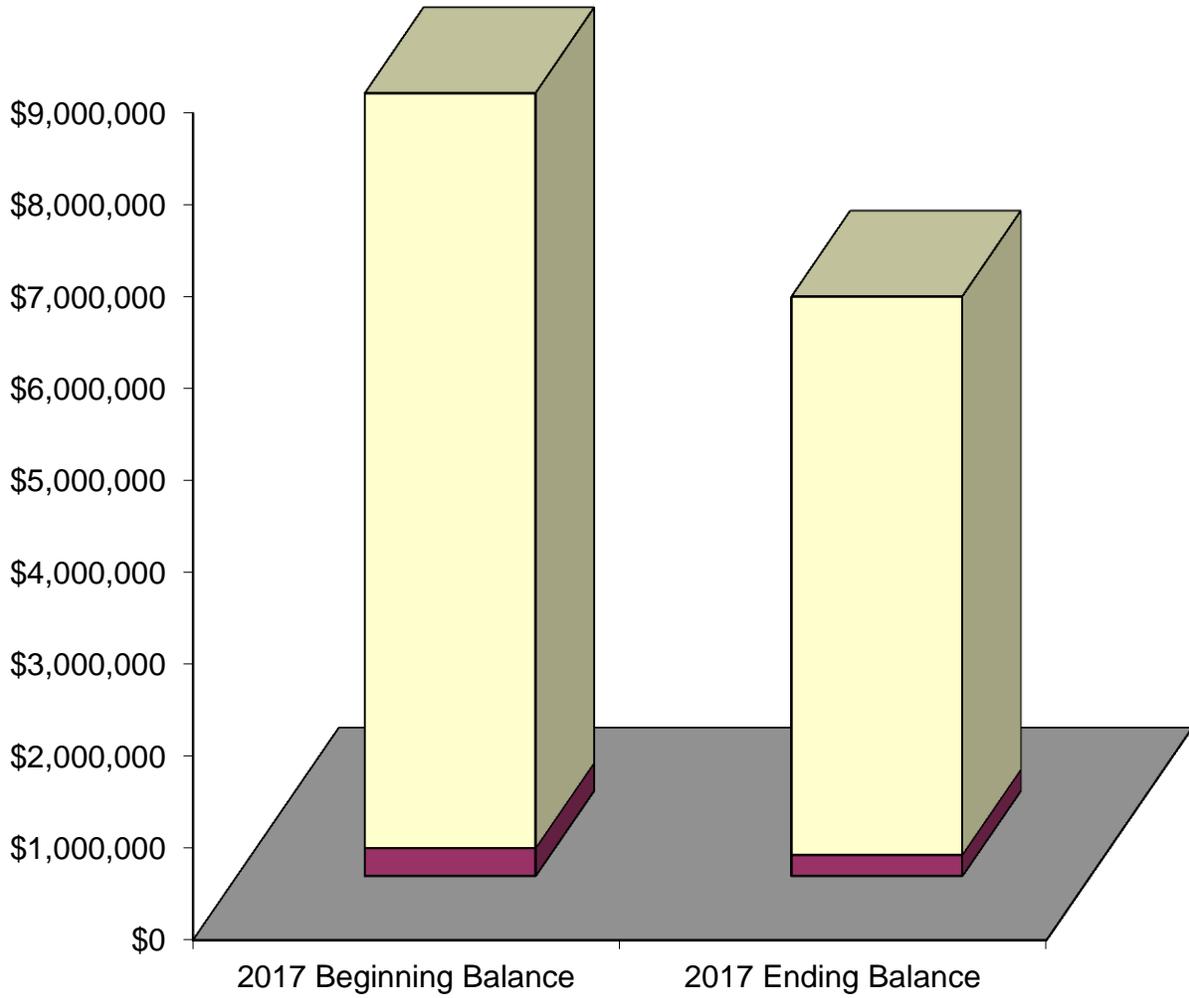
CITY OF ABERDEEN 2017 Adopted Budget Debt Service Summary

ISSUE	2017 Beginning Balance	Principal	Interest	2017 Ending Balance	Final Maturity	Description
Limited Tax General Oblig. Debt						
2001 CERB Loan	\$10,000	\$2,500	\$200	\$7,500	2020	East Aberdeen Walkway
Subtotal, Limited Tax G. O.:	\$10,000	\$2,500	\$200	\$7,500		
Unlimited Tax General Oblig. Debt						
2011 Refunding Bonds	\$300,040	\$70,753	\$5,788	\$229,287	2020	Fire Trucks/Fry Creek
Subtotal, Unlimited Tax G. O.:	\$300,040	\$70,753	\$5,788	\$229,287		
Subtotal, General Obligation Debt:	\$310,040	\$73,253	\$5,988	\$236,787		
Revenue Debt						
1997 PWTF Loan - Water	\$756,491	\$378,246	\$7,565	\$378,246	2018	Water Filtration
2001 PWTF Loan - Sewer	\$213,450	\$53,363	\$1,067	\$160,088	2020	Sewer Plant Design
2002 PWTF Loan - Sewer	\$1,810,103	\$301,684	\$9,051	\$1,508,419	2022	Sewer Plant Construction
2002 Series Bonds	\$955,000	\$140,000	\$46,977	\$815,000	2022	Stafford Creek Utilities
2009 Series Bonds	\$2,560,000	\$1,250,000	\$116,900	\$1,310,000	2018	Stafford Creek Utilities
2015 DOE Loan - Sewer	\$1,919,000	\$12,459	\$52,095	\$1,906,541	2036	Sewer Plant Outfall
Subtotal, Revenue Debt:	\$8,214,044	\$2,135,751	\$233,655	\$6,078,293		
Assessment Debt						
N/A	\$0	\$0	\$0	\$0		
Subtotal, Assessment Debt:	\$0	\$0	\$0	\$0		
Total Debt, all Sources and Uses:	\$8,524,084	\$2,209,004	\$239,643	\$6,315,080		

CITY OF ABERDEEN
2017 Debt Service Appropriations
Summarized by Debt Type
\$2,448,647

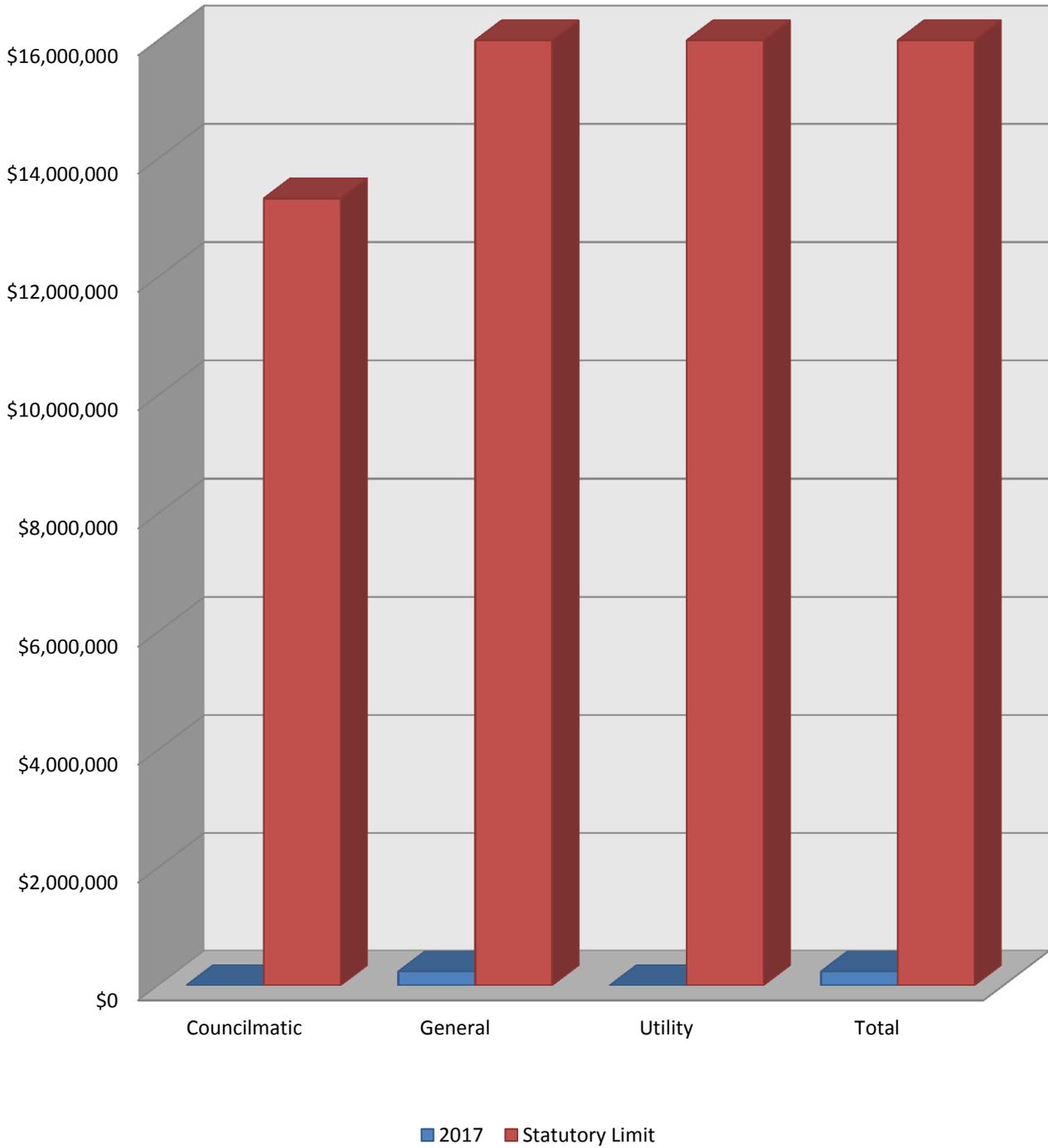


CITY OF ABERDEEN
2017 Remaining Debt by Type
\$6,315,080



■ LTGO ■ UTGO □ Revenue

City of Aberdeen 2017 Debt Limit Test Total G.O. Debt v. Statutory Limits



FUND: 206

**2011 Refunding Bond
Redemption Fund**

*City of Aberdeen
2017 Budget*

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues						
Beginning Cash Balance	\$3,433	\$71,894	\$66,901	\$66,093	\$44,000	\$23,204
Taxes	\$361,916	\$83,555	\$81,608	\$83,796	\$59,000	\$59,000
Investment Interest	\$42	\$68	\$42	\$46	\$0	\$0
<i>Total Revenues</i>	\$361,958	\$83,623	\$81,649	\$83,842	\$59,000	\$59,000
Expenditures						
Debt Service - Principal	\$410,131	\$67,095	\$70,699	\$69,118	\$72,530	\$70,753
Debt Service - Interest	\$20,287	\$11,536	\$10,142	\$8,700	\$7,266	\$5,788
Other Debt Service	\$3,600	\$0	\$0	\$0	\$0	\$0
<i>Total Expenditures</i>	\$430,418	\$78,631	\$80,841	\$77,818	\$79,796	\$76,541
ENDING FUND BALANCE	<u>\$71,894</u>	<u>\$66,901</u>	<u>\$66,093</u>	<u>\$60,069</u>	<u>\$23,204</u>	<u>\$5,663</u>

Program Description

The 2011 Fire/Refund Bond Redemption Fund services the debt on General Obligation (property tax supported) bonds. The original loan was for 10 years. Debt service continues at 2.05% through 2020.

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.

Remaining Debt Service Schedule
2011 Refunding Bonds

Previous	Principal	Interest	Total	Balance
Years:	\$0	\$0	\$0	\$1,008,839
2011	\$19,225	\$2,068	\$21,293	\$989,614
2012	\$410,131	\$20,287	\$430,418	\$579,483
2013	\$67,095	\$11,536	\$78,631	\$512,388
2014	\$70,699	\$10,142	\$80,841	\$441,688
2015	\$69,118	\$8,700	\$77,818	\$372,570
2016	\$72,530	\$7,266	\$79,796	\$300,040
2017	\$70,753	\$5,788	\$76,541	\$229,288
2018	\$73,718	\$4,323	\$78,041	\$155,569
2019	\$76,494	\$2,797	\$79,291	\$79,075
<u>2020</u>	<u>\$79,075</u>	<u>\$1,216</u>	<u>\$80,291</u>	<u>\$0</u>
Total	\$1,008,839	\$74,122	\$1,082,961	

FUND: 320

**2001 CERB Loan
Public Buildings Fund**

*City of Aberdeen
2017 Budget*

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues						
Beginning Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0
Revenues	\$2,950	\$2,900	\$2,850	\$2,800	\$2,750	\$2,700
Investment Interest	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	\$2,950	\$2,900	\$2,850	\$2,800	\$2,750	\$2,700
Expenditures						
Debt Service - Principal	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Debt Service - Interest	\$450	\$400	\$350	\$300	\$250	\$200
Other Debt Service	\$3,600	\$0	\$0	\$0	\$0	\$0
<i>Total Expenditures</i>	\$2,950	\$2,900	\$2,850	\$2,800	\$2,750	\$2,700
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0

Program Description

The Public Buildings Fund services the debt on CERB Loan. The original loan was for 20 years. Debt repayment continues at 2.0% through 2020.

The original debt of \$50,000 paid for the shoreline protection and public walkway next to the Olympic Gateway Plaza. The City receives special funding from the local developers, The Alamo Group, to repay the CERB

Remaining Debt Service Schedule
2001 CERB Loan

Previous Years:	Principal	Interest	Total	Balance
	\$0	\$0	\$0	\$50,000
2001	\$2,500	\$1,000	\$3,500	\$47,500
2002	\$2,500	\$950	\$3,450	\$45,000
2003	\$2,500	\$900	\$3,400	\$42,500
2004	\$2,500	\$850	\$3,350	\$40,000
2005	\$2,500	\$800	\$3,300	\$37,500
2006	\$2,500	\$750	\$3,250	\$35,000
2007	\$2,500	\$700	\$3,200	\$32,500
2008	\$2,500	\$650	\$3,150	\$30,000
2009	\$2,500	\$600	\$3,100	\$27,500
2010	\$2,500	\$550	\$3,050	\$25,000
2011	\$2,500	\$500	\$3,000	\$22,500
2012	\$2,500	\$450	\$2,950	\$20,000
2013	\$2,500	\$400	\$2,900	\$17,500
2014	\$2,500	\$350	\$2,850	\$15,000
2015	\$2,500	\$300	\$2,800	\$12,500
2016	\$2,500	\$250	\$2,750	\$10,000
2017	\$2,500	\$200	\$2,700	\$7,500
2018	\$2,500	\$150	\$2,650	\$5,000
2019	\$2,500	\$100	\$2,600	\$2,500
2020	\$2,500	\$50	\$2,550	\$0
Total	\$50,000	\$10,500	\$60,500	

FUND: 403**2001 PWTF Loan
Sewer Treatment Plant Design****City of Aberdeen
2017 Budget**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues						
Beginning Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0
Revenues	\$55,764	\$55,497	\$55,230	\$54,830	\$54,697	\$54,430
Investment Interest	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	\$55,764	\$55,497	\$55,230	\$54,830	\$54,697	\$54,430
Expenditures						
Debt Service - Principal	\$53,363	\$53,363	\$53,363	\$53,363	\$53,363	\$53,363
Debt Service - Interest	\$2,401	\$2,135	\$1,868	\$1,467	\$1,334	\$1,067
Other Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Expenditures</i>	\$55,764	\$55,497	\$55,230	\$54,830	\$54,697	\$54,430
ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Program Description

The Sewer Utility Fund services the debt on 2001 PWTF Loan. The original loan was for 20 years. Debt repayment continues at 0.5% through 2022.

The original debt of \$5,651,650 paid for improvements to the City's Wastewater Treatment Plant. This loan is a revenue debt obligation of the Sewer Utility. This loan is repaid from monthly sewer rates.

Remaining Debt Service Schedule
2001 PWTF Loan

Previous Years:	Principal	Interest	Total	Balance
	\$0	\$0	\$0	\$1,000,000
2001	\$0	\$1,552	\$1,552	\$1,000,000
2002	\$39,474	\$3,750	\$43,224	\$960,526
2003	\$53,363	\$4,132	\$57,495	\$907,164
2004	\$53,363	\$4,536	\$57,898	\$853,801
2005	\$53,363	\$4,269	\$57,632	\$800,439
2006	\$53,363	\$4,002	\$57,365	\$747,076
2007	\$53,363	\$3,735	\$57,098	\$693,713
2008	\$53,363	\$3,469	\$56,831	\$640,351
2009	\$53,363	\$3,202	\$56,564	\$586,988
2010	\$53,363	\$2,935	\$56,298	\$533,626
2011	\$53,363	\$2,668	\$56,031	\$480,263
2012	\$53,363	\$2,401	\$55,764	\$426,901
2013	\$53,363	\$2,135	\$55,497	\$373,538
2014	\$53,363	\$1,868	\$55,230	\$320,175
2015	\$53,363	\$1,467	\$54,830	\$266,813
2016	\$53,363	\$1,334	\$54,697	\$213,450
2017	\$53,363	\$1,067	\$54,430	\$160,088
2018	\$53,363	\$800	\$54,163	\$106,725
2019	\$53,363	\$534	\$53,896	\$53,362
2020	\$53,363	\$267	\$53,629	\$0
Total	\$1,000,000	\$50,124	\$1,050,124	

FUND: 403

**2002 PWTF Loan
Sewer Treatment Plant Upgrade**

*City of Aberdeen
2017 Budget*

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues						
Beginning Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0
Revenues	\$318,276	\$316,768	\$315,260	\$312,746	\$312,242	\$310,735
Investment Interest	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	\$318,276	\$316,768	\$315,260	\$312,746	\$312,242	\$310,735
Expenditures						
Debt Service - Principal	\$301,684	\$301,684	\$301,684	\$301,684	\$301,683	\$301,684
Debt Service - Interest	\$16,593	\$15,084	\$13,576	\$11,062	\$10,559	\$9,052
Other Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Expenditures</i>	\$318,276	\$316,768	\$315,260	\$312,746	\$312,242	\$310,735
ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0

Program Description

The Sewer Utility Fund services the debt on 2002 PWTF Loan. The original loan was for 20 years. Debt repayment continues at 0.5% through 2022.

The original debt of \$5,651,650 paid for improvements to the City's Wastewater Treatment Plant. This loan is a revenue debt obligation of the Sewer Utility. This loan is repaid from monthly sewer rates.

Remaining Debt Service Schedule
2002 PWTF Loan

Previous Years:	Principal	Interest	Total	Balance
	\$0	\$0	\$0	\$5,651,650
2002	\$0	\$0	\$0	\$5,651,650
2003	\$0	\$17,222	\$17,222	\$5,651,650
2004	\$237,964	\$22,607	\$260,571	\$5,413,686
2005	\$285,061	\$21,923	\$306,984	\$5,128,625
2006	\$301,684	\$24,269	\$325,953	\$4,826,941
2007	\$301,684	\$24,135	\$325,818	\$4,525,257
2008	\$301,684	\$22,626	\$324,310	\$4,223,573
2009	\$301,684	\$21,118	\$322,802	\$3,921,889
2010	\$301,684	\$16,609	\$318,293	\$3,620,206
2011	\$301,684	\$18,101	\$319,785	\$3,318,522
2012	\$301,684	\$16,593	\$318,276	\$3,016,838
2013	\$301,684	\$15,084	\$316,768	\$2,715,154
2014	\$301,684	\$13,576	\$315,260	\$2,413,470
2015	\$301,684	\$11,062	\$312,746	\$2,111,787
2016	\$301,684	\$10,559	\$312,243	\$1,810,103
2017	\$301,684	\$9,051	\$310,734	\$1,508,419
2018	\$301,684	\$7,542	\$309,226	\$1,206,735
2019	\$301,684	\$6,034	\$307,717	\$905,051
2020	\$301,684	\$4,525	\$306,209	\$603,368
2021	\$301,684	\$3,017	\$304,701	\$301,684
2022	\$301,684	\$1,508	\$303,192	\$0
Total	\$5,651,650	\$287,160	\$5,938,810	

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues						
Beginning Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0
Revenues	\$0	\$0	\$0	\$0	\$0	\$64,554
Investment Interest	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	\$0	\$0	\$0	\$0	\$0	\$64,554
Expenditures						
Debt Service - Principal	\$0	\$0	\$0	\$0	\$0	\$12,459
Debt Service - Interest	\$0	\$0	\$0	\$0	\$0	\$52,095
Other Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Expenditures</i>	\$0	\$0	\$0	\$0	\$0	\$64,554
ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Program Description

The Sewer Utility Fund services the debt on 2015 DOE Loan. The original loan was for 20 years. Debt repayment continues at 2.7% through 2036.

The original debt of \$1,919,000 paid for improvements to the City's Wastewater Treatment Plant Outfall. This loan is a revenue debt obligation of the Sewer Utility. This loan is repaid from monthly sewer rates.

Remaining Debt Service Schedule
2016 DOE Loan

Previous	Principal	Interest	Total	Balance
Years:	\$0	\$0	\$0	\$1,919,000
2016	\$0	\$0	\$0	\$1,919,000
2017	\$12,459	\$52,095	\$64,554	\$1,906,541
2018	\$77,866	\$51,242	\$129,108	\$1,828,674
2019	\$79,995	\$49,113	\$129,108	\$1,748,680
2020	\$82,182	\$46,927	\$129,108	\$1,666,498
2021	\$84,428	\$44,680	\$129,108	\$1,582,070
2022	\$86,736	\$42,372	\$129,108	\$1,495,333
2023	\$89,107	\$40,001	\$129,108	\$1,406,226
2024	\$91,543	\$37,565	\$129,108	\$1,314,683
2025	\$94,046	\$35,063	\$129,108	\$1,220,637
2026	\$96,617	\$32,492	\$129,108	\$1,124,020
2027	\$99,258	\$29,851	\$129,108	\$1,024,763
2028	\$101,971	\$27,137	\$129,108	\$922,792
2029	\$104,759	\$24,350	\$129,108	\$818,033
2030	\$107,622	\$21,486	\$129,108	\$710,410
2031	\$110,564	\$18,544	\$129,108	\$599,846
2032	\$113,587	\$15,521	\$129,108	\$486,259
2033	\$116,692	\$12,416	\$129,108	\$369,567
2034	\$119,882	\$9,226	\$129,108	\$249,685
2035	\$123,159	\$5,949	\$129,108	\$126,526
<u>2036</u>	<u>\$126,526</u>	<u>\$2,582</u>	<u>\$129,108</u>	\$0
Total	\$1,919,000	\$598,612	\$2,517,612	

FUND: 404**1997 PWTF Loan
Water Filtration Construction****City of Aberdeen
2017 Budget**

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues						
Beginning Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0
Revenues	\$404,723	\$400,940	\$397,158	\$392,115	\$389,593	\$385,811
Investment Interest	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	\$404,723	\$400,940	\$397,158	\$392,115	\$389,593	\$385,811
Expenditures						
Debt Service - Principal	\$378,246	\$378,246	\$378,246	\$378,246	\$378,246	\$378,246
Debt Service - Interest	\$26,477	\$22,695	\$18,912	\$13,869	\$11,347	\$7,565
Other Debt Service	\$3,600	\$0	\$0	\$0	\$0	\$0
<i>Total Expenditures</i>	\$404,723	\$400,940	\$397,158	\$392,115	\$389,593	\$385,811
ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Program Description

The Water Utility Fund services the debt on the 1997 PWTF Loan. The original loan was for 20 years. Debt repayment continues at 2.0% through 2018.

The original debt of \$7,000,000 paid for the design and construction of water filtration, storage improvements and corrosion treatment.

Remaining Debt Service Schedule
1997 PWTF Loan

Previous	Principal	Interest	Total	Balance
Years:	\$0	\$0	\$0	\$7,000,000
1999	\$0	\$69,650	\$69,650	\$7,000,000
2000	\$331,579	\$126,000	\$457,579	\$6,668,421
2001	\$331,579	\$119,368	\$450,947	\$6,336,842
2002	\$331,579	\$112,737	\$444,316	\$6,005,263
2003	\$331,579	\$106,105	\$437,684	\$5,673,684
2004	\$378,246	\$56,406	\$434,652	\$5,295,439
2005	\$378,246	\$52,954	\$431,200	\$4,917,193
2006	\$378,246	\$49,172	\$427,418	\$4,538,947
2007	\$378,246	\$45,389	\$423,635	\$4,160,702
2008	\$378,246	\$41,607	\$419,853	\$3,782,456
2009	\$378,246	\$37,825	\$416,070	\$3,404,211
2010	\$378,246	\$34,042	\$412,288	\$3,025,965
2011	\$378,246	\$30,260	\$408,505	\$2,647,719
2012	\$378,246	\$26,477	\$404,723	\$2,269,474
2013	\$378,246	\$22,695	\$400,940	\$1,891,228
2014	\$378,246	\$18,912	\$397,158	\$1,512,982
2015	\$378,246	\$13,869	\$392,115	\$1,134,737
2016	\$378,246	\$11,347	\$389,593	\$756,491
2017	\$378,246	\$7,565	\$385,811	\$378,246
<u>2018</u>	<u>\$378,246</u>	<u>\$3,782</u>	<u>\$382,028</u>	<u>\$0</u>
Total	\$7,000,000	\$986,164	\$7,986,164	

**Special Revenue Bonds
Stafford Creek Project**

*City of Aberdeen
2017 Budget*

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Revenues						
Beginning Cash Balance	\$0	\$0	\$0	\$0	\$0	\$0
Revenues	\$1,550,428	\$1,554,928	\$1,555,365	\$1,551,615	\$1,550,528	\$1,553,877
Investment Interest	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Revenues</i>	\$1,550,428	\$1,554,928	\$1,555,365	\$1,551,615	\$1,550,528	\$1,553,877
Expenditures						
Debt Service - Principal	\$1,145,000	\$1,185,000	\$1,225,000	\$1,265,000	\$1,315,000	\$1,390,000
Debt Service - Interest	\$405,428	\$369,928	\$330,365	\$286,615	\$235,528	\$163,877
Other Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total Expenditures</i>	\$1,550,428	\$1,554,928	\$1,555,365	\$1,551,615	\$1,550,528	\$1,553,877
ENDING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Program Description

The bonds are special fund obligations of the City, payable by the Washington State Department of Corrections pursuant to an agreement for extension of utilities to the Stafford Creek Correctional Center.

Remaining Debt Service Schedule
Stafford Creek Special Revenue Bonds

Previous Years:	2002 Series		2009 Series		Total	Balance
	Principal	Interest	Principal	Interest		
	\$0	\$0	\$0	\$0	\$0	\$2,455,000
2002	\$0	\$25,829	\$0	\$0	\$25,829	\$2,455,000
2003	\$85,000	\$103,315	\$0	\$0	\$188,315	\$2,370,000
2004	\$85,000	\$101,190	\$0	\$0	\$186,190	\$2,285,000
2005	\$90,000	\$99,065	\$0	\$0	\$189,065	\$2,195,000
2006	\$100,000	\$96,815	\$0	\$0	\$196,815	\$2,095,000
2007	\$100,000	\$93,815	\$0	\$0	\$193,815	\$1,995,000
2008	\$100,000	\$90,315	\$0	\$0	\$190,315	\$1,895,000
2009	\$100,000	\$86,815	\$1,050,000	\$118,047	\$1,354,862	\$11,835,000
2010	\$105,000	\$82,815	\$965,000	\$395,138	\$1,547,953	\$10,765,000
2011	\$110,000	\$78,615	\$1,005,000	\$361,363	\$1,554,978	\$9,650,000
2012	\$115,000	\$74,215	\$1,030,000	\$331,213	\$1,550,428	\$8,505,000
2013	\$120,000	\$69,615	\$1,065,000	\$300,313	\$1,554,928	\$7,320,000
2014	\$125,000	\$64,665	\$1,100,000	\$265,700	\$1,555,365	\$6,095,000
2015	\$130,000	\$59,415	\$1,135,000	\$227,200	\$1,551,615	\$4,830,000
2016	\$135,000	\$53,728	\$1,180,000	\$181,800	\$1,550,528	\$3,515,000
2017	\$140,000	\$46,977	\$1,250,000	\$116,900	\$1,553,877	\$2,125,000
2018	\$145,000	\$39,978	\$1,310,000	\$52,400	\$1,547,378	\$670,000
2019	\$155,000	\$32,727	\$0	\$0	\$187,727	\$515,000
2020	\$165,000	\$24,977	\$0	\$0	\$189,977	\$350,000
2021	\$170,000	\$16,975	\$0	\$0	\$186,975	\$180,000
2022	\$180,000	\$8,730	\$0	\$0	\$188,730	\$0
Total	\$2,455,000	\$1,350,591	\$11,090,000	\$2,350,072	\$17,245,663	