



200 East Market Street ~ Aberdeen, WA 98520

Operating Budget for 2016

Kathryn Skolrood
Finance Director

City of Aberdeen
2016 Budget
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October 13, 2015

To my fellow Council Members and Citizens of Aberdeen,

I am pleased to present to you the Proposed Budget for 2016. This is the eighth budget I have submitted, and can say that each year the task becomes more difficult. The budget again reflects the economic challenges that face our City; with slow or little growth, yet the cost of delivering services continues to climb. I am presenting a balanced budget, due to the efforts of our Department Heads, Managers, and employees. Our staff continue to find ways to work more efficient and smarter, and find ways to achieve the extras that our citizens request. The City has new energy, increased volunteerism, and projects improving the way we drive, walk or play in our community.

Strategic Priorities

The City Council secured the services of the Bozeman group to assist with the “Aberdeen Revitalization Movement”. A three year action plan was developed with six priority projects established:

1. Reconnect the City to its Waterfront.
2. Works with the State and other agencies to moderate traffic impacts on downtown.
3. Create a bold and impressive entrance to downtown.
4. Improve access and mobility for people and goods as it relates to the rail line.
5. Attract a hotel, movie theater, and additional living spaces downtown.
6. Celebrate Aberdeen’s past by restoring some of our marquee buildings.

Progress is being made. This year brought completion of the new bridge sign, beautification of the downtown with the flower project, and re-stripping Heron and Wishkah streets modifications that improved traffic and safety. The Transportation Benefit District saw completion of the Market Street paving project with the addition of a bike lane, as well as several State and Federal grant programs that are improving the handicap accessibility of our streets. The City secured \$1 million dollars in the State’s capital budget to move forward with the Gateway Center project. This synergy has resulted in more inquiries by companies for economic development opportunities and restored pride by property owners to improve their buildings.

Budget Priorities

This year the Council and I held budget workshops designed to evaluate priorities in services, project revenue and expenses into the future, and determine a budget plan that will help balance service levels today at a sustainable level. It became very obvious that no action today, would result in elimination of the City’s reserves. Based on the outcome of the budget workshops, I asked the Department Heads and Managers to target a 6% reduction in the “projected 2016 expenditures”. Through those efforts, we are able to provide a balanced budget.

2016 Budget Highlights

The table below highlights the change in the city budget for 2016, when compared to 2015:

Total City Budget				
All Funds	Annual Budget 2015	Annual Budget 2016	Net Change Incr. (Decr.)	% of Change
Ending Fund Balance	\$ 12,540,551	\$ 13,106,150	\$ 565,599	4.51%
Capital Outlays	3,451,139	2,143,341	(1,307,798)	-37.89%
Debt Service	1,232,942	860,329	(372,613)	-30.22%
Operating Expenditures	32,702,635	33,805,591	1,102,956	3.37%
Total Expenditures	\$ 49,927,267	\$ 49,915,411	\$ (11,856)	-0.02%

When isolating the revenue and expenditures without considering the reserves, the following table reflects the overall drop in revenue of \$46,525 and reduction in expenditures of \$577,455:

Total City Budget (without reserves)				
Current Expense Fund	Annual Budget 2015	Annual Budget 2016	Net Change Incr. (Decr.)	% of Change
Revenues	\$ 35,493,560	\$ 35,447,035	\$ (46,525)	-0.1%
Expenditures	37,386,716	36,809,261	(577,455)	-1.5%
Use of Reserves	\$ (1,893,156)	\$ (1,362,226)	\$ (623,980)	

When reviewing the two tables together, the use of reserves is directly related to capital and debt expenditures. Money set aside for future expansion, improvements and upgrades is an acceptable way to reinvest in our community.

The City's workforce has been reduced by three full time positions, but several other positions were adjusted to lower wage steps due to vacancies. There are also instances where hiring was delayed when the overtime costs to cover the shifts was minimal. We continue to evaluate the manner in which we do business, with every employee vacancy treated as an opportunity to "rethink" the process. There are currently budgeted positions that will be left vacant so that the next Mayor can make the decision on how the City's organizational structure will look.

The rising costs labor & benefits continues to be a challenge when compared to the slow growth of revenue in this fund. Moderate cost of living adjustments based on labor contracts are included, along with increases in healthcare, pension, and workmen's compensation.

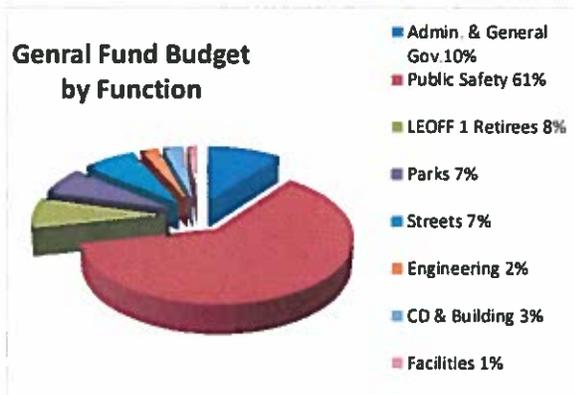
The Budget book provides details within the funds for revenue, but currently the only rate increase the City is anticipating is –

- a 4% increase in sewer utility rates. This rate increase is largely driven by required plant and storm water system improvements.
- 1% increase in property taxes.

General Fund

The General Fund budget totals (without reserves), are shown below. Projected revenues reflect a 1.2% reduction from 2015, while projected expenditures are down 1.4% from this year.

General Fund (without reserves)	Annual Budget 2015	Annual Budget 2016	Net Change Incr. (Decr.)	% of Change
Revenues	\$ 13,489,332	\$ 13,331,466	\$ (157,866)	-1.2%
Expenditures	13,500,867	13,314,687	(186,180)	-1.4%
Source (Use) of Reserves	\$ (11,535)	\$ 16,779		



The General Fund provides most of the “non-utility” functions of the City. The graph to the left shows that 61% of General Fund services are for public safety programs (police, fire, corrections, municipal court, and the 911 call center).

Included in the budget is \$25,000 to fund the Splash Festival. The Council will need to determine whether the Hotel/Motel Tax will be used to complete the funding, or whether the funds will be used for alternate events.

The budget also has provided \$50,000 towards the goal of consolidating networks and IT consultants. This will be extremely important with the need to upgrade the cities antiquated phone system and ensure proper security measures for our computer systems.

A 1% increase in property taxes is the only increase to fees or taxes being proposed in this budget. Taxes represent 87% of the total revenue in the General Fund. This category is expected to decrease by \$338,000. This drop in tax revenues is due to completion of the Grays Harbor College STEM building and the State’s pontoon bridge project. We are also predicting an increase in intergovernmental /State shared revenues of approximately 8%, primarily from City Assistance and Liquor Excise Tax. Building permits and plan check fees are expected to rise 19% based on current activity levels and one large construction project that is expected to start late in 2016. Refer to the Revenue Manual in the budget book for an in-depth analysis of General Fund revenue trends.

Looking Ahead

Even while faced with the current budget challenges, we are beginning to see an increase in new business contacts, and new construction. While this may not directly impact 2016, it does set the stage for increased optimism for the City. With continued energy going toward completion of the “Aberdeen Revitalization Movement” priorities, we may be able to redirect the City’s future.

It has been a pleasure serving as your Mayor for the last eight years. I wish each and every one of you continued success.

Respectfully submitted,

Bill Simpson
Bill Simpson, Mayor



2016 Budget Calendar

DATE	ACTION
February-June	Council Workshops discussing 2016-2018 projection and meetings with Department Heads
August 18 th	Request to all Department Heads to prepare detailed estimates of revenues and expenditures for 2015 and narratives. <ul style="list-style-type: none"> Budget call letter and packets distributed to Department Heads
September 4 th	Budget Revenue & Expenditure Sheets due to Finance Dept.
September 8 th to 11 th	Finance compiles all requests and prepares Proposed Preliminary Budget documents for review.
September 9 th	Council Meeting
September 14 th	Proposed Preliminary Budget presented to Mayor and Department Heads.
Weeks of September 14 th & 21 st	Budget reviewed by Mayor and Department Heads
September 23 rd	Council Meeting
September 22 nd to October 6 th	Prepare Preliminary Budget document and Mayors budget message.
September 28 th	Narratives due to Finance Department
September 30 th	Council Meeting
October 5 th	<ul style="list-style-type: none"> Provide estimates of revenue collections for current year and proposed Preliminary Budget to Council (in summary level format) Present to the Council on the 14th
October 14 th	<ul style="list-style-type: none"> Council Meeting Mayor provides Preliminary Budget and Budget Message to the Council. (Statutory requirement is November 2) Budget Book distributed to council.

2016 Budget Calendar

Weeks of October 12 th & 19 th	Advertise notice of filing Preliminary Budget and notice of public hearing on final budget to be held on November 23rd. (statutory advertising requirement is no later than the first two weeks of November)
Weeks of October 21 st & 28 th November 4 th	City Council and Council committees conduct budget workshops. <ul style="list-style-type: none"> October 21st & November 4th - Special Meeting for Workshops
October 20 th	Copies of preliminary budget made available to the Public (statutory requirement November 20th).
October 28 th	<ul style="list-style-type: none"> Council Meeting Hold public hearing on revenues including possible increase in property tax revenues. Ordinance setting 2016 property tax levies submitted to City Council for first reading.
November 9 th	<ul style="list-style-type: none"> Council Meeting First reading of the 2016 Budget Ordinance Ordinance setting 2016 property tax levies submitted to City Council for second reading.
November 23 rd	<ul style="list-style-type: none"> Council Meeting Ordinance setting 2016 property tax levies submitted to City Council for final reading. Second reading of 2016 Budget Ordinance: Public hearing on 2016 budget (this is considered the final hearing on the 2016 proposed budget, may be extended if needed)
December 9 th	<ul style="list-style-type: none"> Council Meeting Budget Ordinance - FINAL READING Adoption of the 2016 Budget



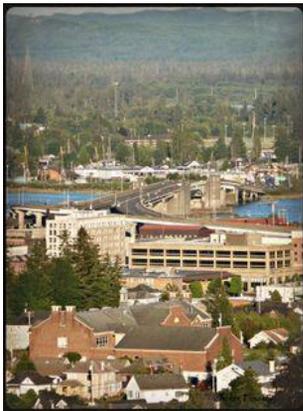
BUDGET SUMMARY

POPULATION

16,780

2015 ASSESSED VALUATION

\$ 898,738,864



BUDGETING BY FUND

Budgetary Basis and Basis of Accounting

The budget is prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid. Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of fixed assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

Annual appropriated budgets are adopted for all Governmental, Proprietary, and Fiduciary Funds. These budgets are appropriated at the fund level except for the General (Current Expense) Fund, where budgets are adopted at the department level. The budgets constitute the legal authority for expenditures at that level. Annual appropriations for all funds except capital projects funds lapse at the fiscal year end. Capital project funds are budgeted for the life of the project.

The finance director is authorized to transfer budgeted amounts between departments within any fund or object classes within departments, with the exception of the General (Current Expense) Fund. However, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employees positions, salary ranges, hours, or other conditions of employment must be approved by the City council.

Fund Accounting Structure

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its cash and investments, revenues and expenditures, as appropriate. The funds utilized by the City are grouped into generic fund types (Governmental, Proprietary, and Fiduciary). Governmental funds are largely supported by general taxes. Proprietary funds are operated to recover the costs of operation through charges for services. Fiduciary funds are typically where the City acts in a trustee capacity. The categories within these fund types are summarized below:

Governmental Fund Types

The General Fund is the general operating fund of the City. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds are used to account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Capital Project Funds are used to account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

Debt Service Funds are used to account for the financial resources that are restricted, committed or assigned to expenditures for principal, interest, and related costs on general long-term debt.

Proprietary Fund Types

Enterprise Funds are used to account for operations that provide goods or services to the general public and are supported primarily through user charges.

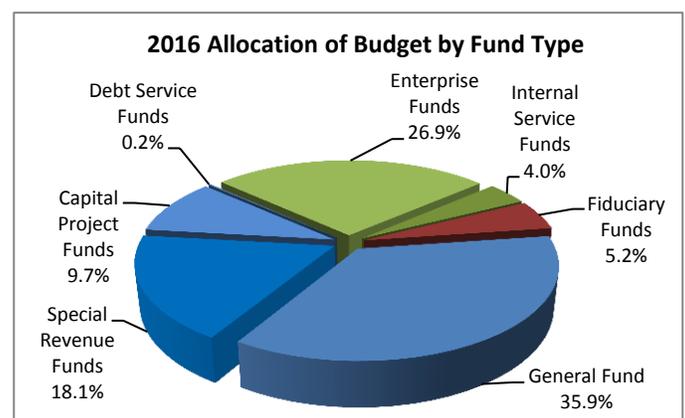
Internal Service Funds are used to account for operations that provide goods or services to other departments or funds of the City or to other governmental units on a cost-reimbursement basis.

Fiduciary Fund Types

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others

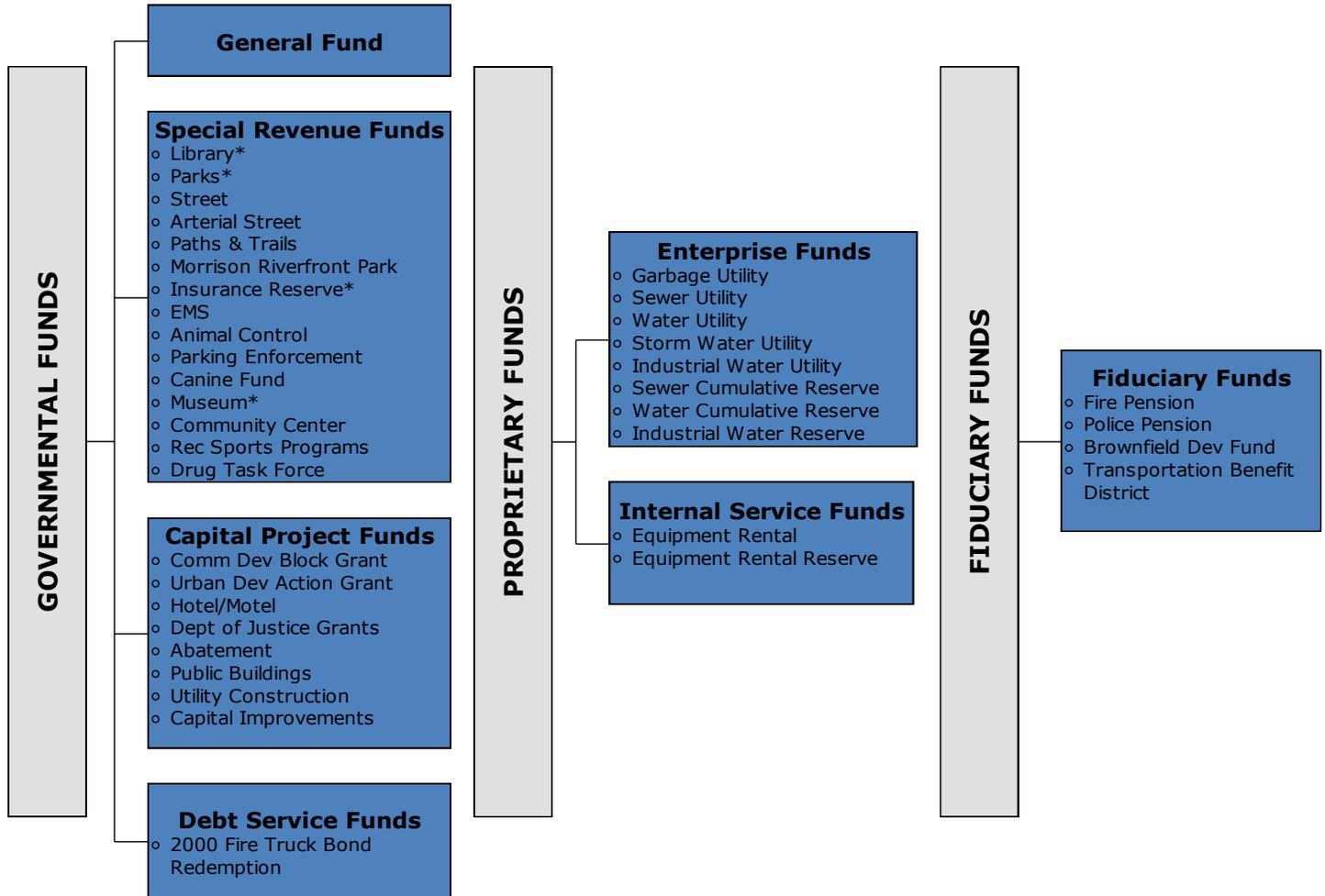
Private Purpose Trust Funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments.

Agency Funds are used to account for assets that the City of Aberdeen holds for others in a custodial capacity.



BUDGETING BY FUND

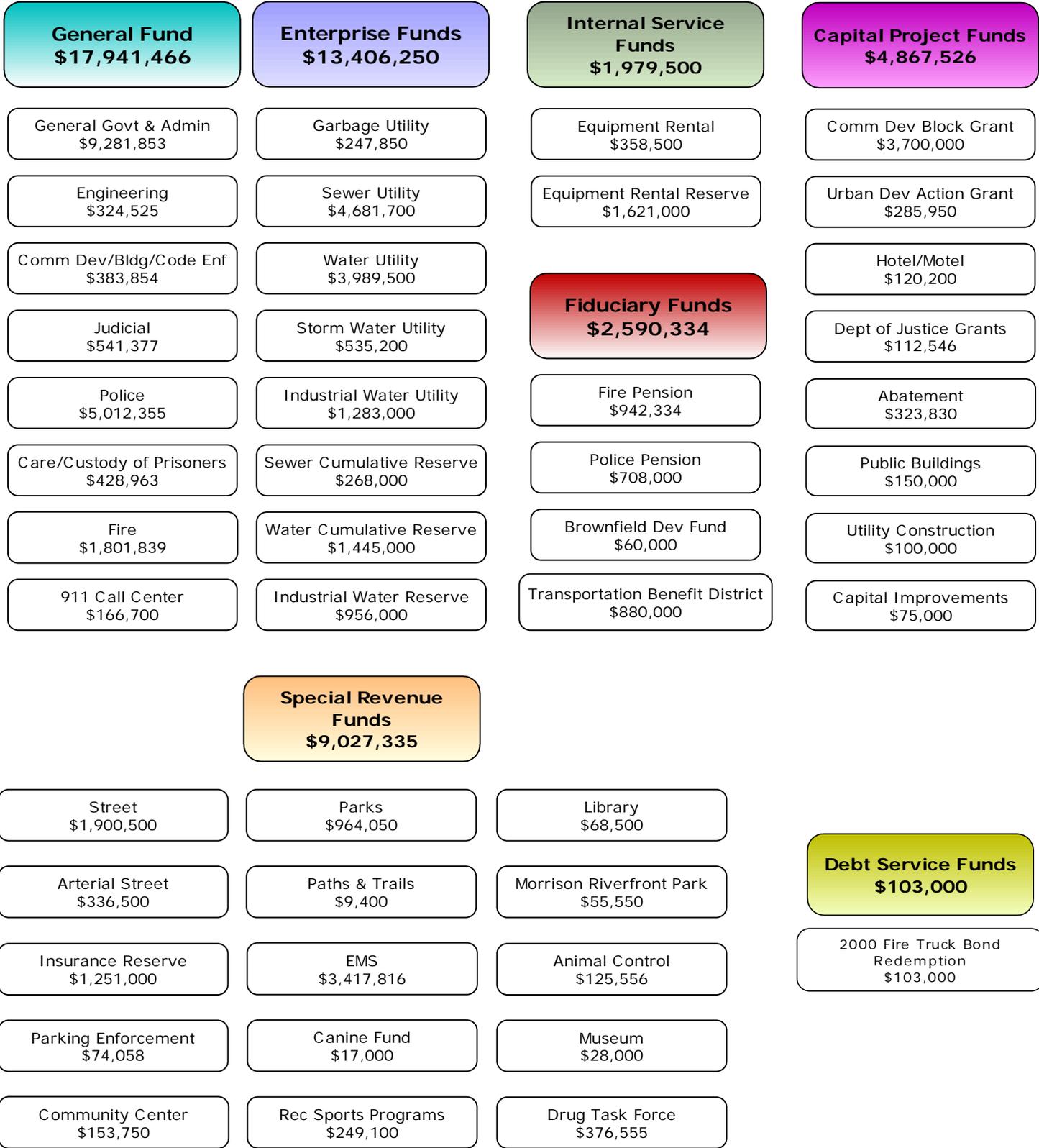
The following table provides a summary of the various funds of the City of Aberdeen. Additional information on each fund is available in multiple sections of this annual budget.



* Recognized as part of the General Fund in the City's Annual Financial Statements. Funds that do not receive a substantial portion of inflows from specific or committed revenues (20% of total revenues) are combined with the General Fund for financial reporting purposes.

2016 Financial Organization Chart

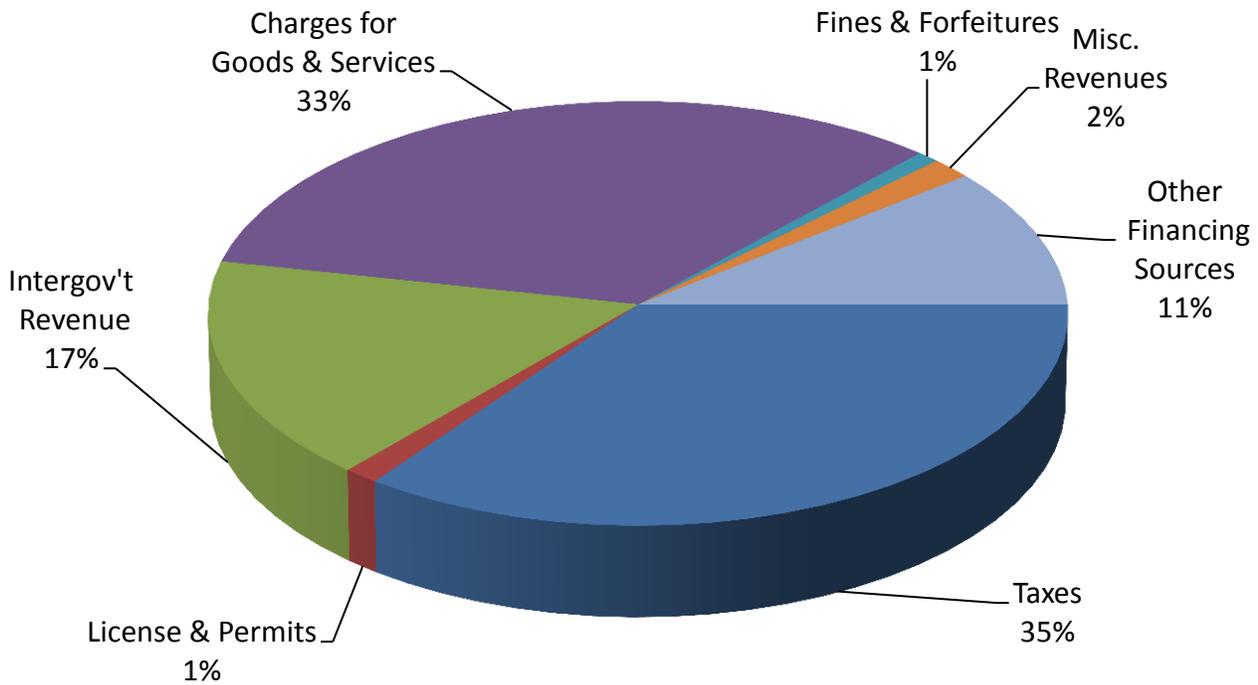
Total Budget = \$49,915,411



City of Aberdeen
Revenues By Category--All Funds

	2014	2015	2016	Variance From 2015	
	Actual	Budget	Budget	Amount	%
Sources of Funds					
Estimated Beginning Cash	\$ 15,928,963	\$ 14,433,707	\$ 14,468,376	\$ 34,669	0.24%
Taxes	12,385,557	12,756,035	12,432,474	(323,561)	-2.54%
License & Permits	458,336	375,500	449,000	73,500	19.57%
Intergovernmental Revenue	4,184,455	5,568,792	6,006,638	437,846	7.86%
Charges for Goods & Services	11,738,220	11,787,806	11,887,269	99,463	0.84%
Fines & Forfeitures	337,089	358,950	311,233	(47,717)	-13.29%
Misc. Revenues	1,182,148	722,591	571,150	(151,441)	-20.96%
Other Financing Sources	5,528,068	3,923,886	3,789,271	(134,615)	-3.43%
<i>Total Use of Funds</i>	\$ 51,742,835	\$ 49,927,267	\$ 49,915,411	\$ (11,856)	-0.02%

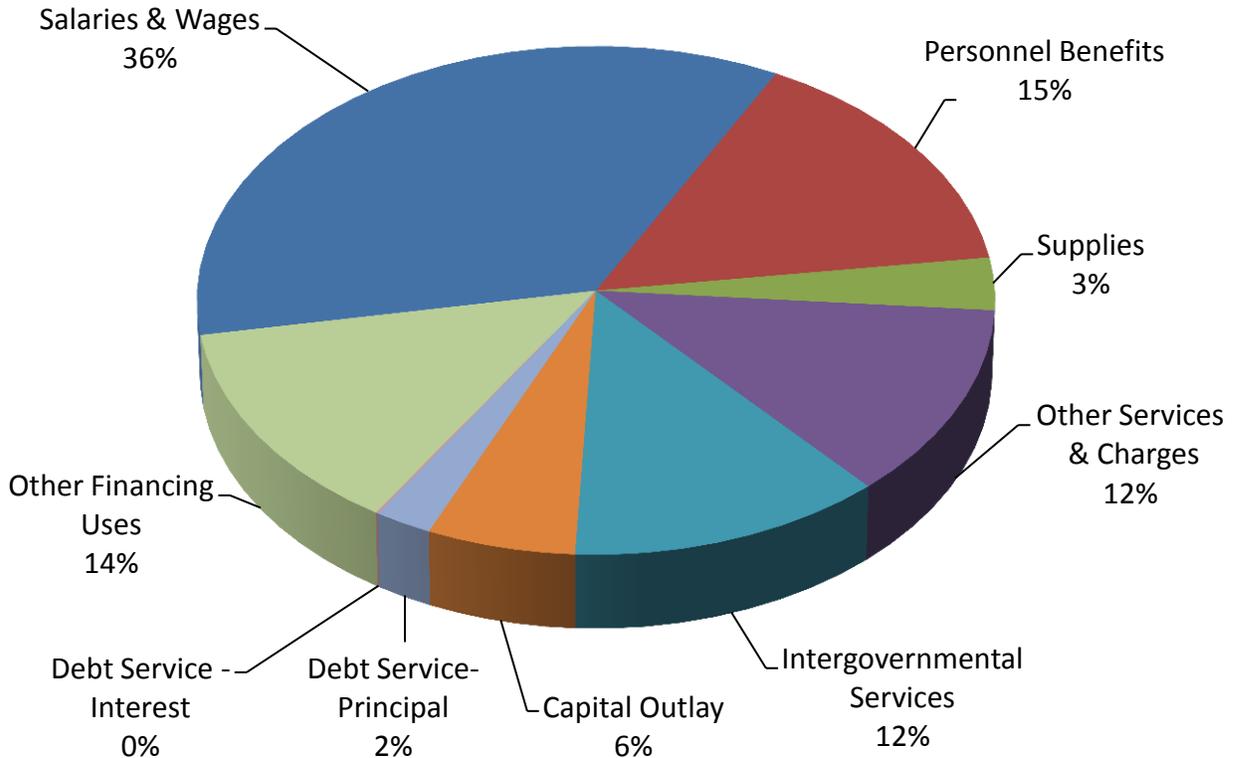
2016 BUDGETED REVENUE BY CATEGORY--ALL FUNDS
(without beginning cash)



City of Aberdeen
Expenditures By Category--All Funds

	2014	2015	2016	Variance From 2015	
	Actual	Budget	Budget	Amount	%
Uses of Funds					
Estimated Ending Cash	\$ 16,019,541	\$ 12,540,551	\$ 13,106,150	\$ 565,599	4.51%
Salaries & Wages	12,742,773	13,018,874	13,073,560	54,686	0.42%
Personnel Benefits	5,232,959	5,490,566	5,578,460	87,894	1.60%
Supplies	1,886,713	1,308,500	1,229,565	(78,935)	-6.03%
Other Services & Charges	5,263,507	6,017,467	4,497,835	(1,519,632)	-25.25%
Intergovernmental Services	5,531,475	1,755,207	4,543,350	2,788,143	158.85%
Capital Outlay	2,185,000	3,451,139	2,143,341	(1,307,798)	-37.89%
Debt Service-Principal	1,209,773	1,181,413	829,822	(351,591)	-29.76%
Debt Service - Interest	75,269	51,529	30,507	(21,022)	-40.80%
Other Financing Uses	1,595,339	5,112,021	4,882,821	(229,200)	-4.48%
<i>Total Use of Funds</i>	\$ 51,742,350	\$ 49,927,267	\$ 49,915,411	\$ (11,856)	-1.00%

2016 BUDGETED EXPENDITURES BY CATEGORY--CITYWIDE
(without ending cash)



City of Aberdeen
Comparative Budgeted Expenditures- All Funds

Fund / Dept. #	Fund Type	2015 Expenditures (Incl. Reserves)	2016 Expenditures (Incl. Reserves)	Net Change From 2015 Incr. (Decr.)	% Increase (Decrease)
General Fund					
01	Legislative	\$ 73,700	\$ 74,750	\$ 1,050	1.4%
02	Executive	15,650	16,047	397	2.5%
03	Judicial	529,773	541,377	11,604	2.2%
05	<u>General Government</u>			-	
	Other expenses-(audit, insurance etc.)	427,415	427,950	535	0.1%
	Transfer to Insurance Reserve	-	50,000	50,000	N/A
	Transfer to Police & Fire Pension	1,115,505	1,021,000	(94,505)	-8.5%
	Transfer to Parks	938,990	886,250	(52,740)	-5.6%
	Transfer to Street	1,018,696	958,000	(60,696)	-6.0%
	Transfer to Library	73,500	68,500	(5,000)	-6.8%
	Transfer to Museum	25,000	25,000	-	0.0%
	Transfer to Canine	5,655	-	(5,655)	-100.0%
	Transfer to Animal Control	116,311	116,556	245	0.2%
	Transfer to Parking Enforcement	56,622	60,558	3,936	7.0%
	Transfer to Recreation	15,000	20,000	5,000	33.3%
	Transfer to DOJ Grant	135,150	-	(135,150)	N/A
	Transfer to City Hall & Bldg .	-	40,000	40,000	N/A
	Total General Government	<u>3,927,844</u>	<u>3,673,814</u>	<u>(254,030)</u>	<u>-6.5%</u>
06	Finance	381,180	415,505	34,325	9.0%
16	Legal	272,134	281,878	9,744	3.6%
18	Human Resources	111,805	106,110	(5,695)	-5.1%
19	Facilities	92,500	86,970	(5,530)	-6.0%
21	Engineering	331,910	324,525	(7,385)	-2.2%
23	Community Development (& Building)	359,616	383,854	24,238	6.7%
45	Police	4,962,697	5,012,355	49,658	1.0%
46	Care/Custody of Prisoners	451,078	428,963	(22,115)	-4.9%
48	Fire	1,805,552	1,801,839	(3,713)	-0.2%
49	911 Call Center	185,428	166,700	(18,728)	-10.1%
	Total General Fund Before Fund Balance	\$ 13,500,867	\$ 13,314,687	\$ (186,180)	-1.4%
	Fund Balance (Ending Reserves)	4,851,831	4,626,779	(225,052)	-4.6%
	Total General Fund	\$ 18,352,698	\$ 17,941,466	\$ (411,232)	-2.2%
Special Revenue Funds					
101	Library	\$ 73,500	\$ 68,500	\$ (5,000)	-6.8%
102	Parks	1,022,190	964,050	(58,140)	-5.7%
103	Street	1,941,066	1,900,500	(40,566)	-2.1%
105	Arterial Street	1,774,000	336,500	(1,437,500)	-81.0%
106	Paths & Trails	3,000	9,400	6,400	213.3%
107	Morrison Riverfront Park	45,878	55,550	9,672	21.1%
112	Insurance Reserve	861,815	1,251,000	389,185	45.2%
120	Emergency Medical Services	3,347,814	3,417,816	70,002	2.1%
121	Animal control	125,311	125,556	245	0.2%
122	Parking Enforcement	67,622	74,058	6,436	9.5%
123	Canine Fund	22,675	17,000	(5,675)	-25.0%
125	Museum	28,000	28,000	-	0.0%
128	Community Center	141,284	153,750	12,466	8.8%
132	Recreational Sports Programs	230,990	249,100	18,110	7.8%
145	Drug Task Force	401,200	376,555	(24,645)	-6.1%
	Total Special Revenue Funds	\$ 10,086,345	\$ 9,027,335	\$ (1,059,010)	-10.5%

City of Aberdeen
Comparative Budgeted Expenditures- All Funds

Fund / Dept. #	Fund Type	2015 Expenditures (Incl. Reserves)	2016 Expenditures (Incl. Reserves)	Net Change From 2015 Incr. (Decr.)	% Increase (Decrease)
Debt Service Funds					
206	2000 Fire Truck Bond Redemption	77,825	103,000	\$ 25,175	32.3%
	Total Debt Service Funds	\$ 77,825	\$ 103,000	\$ 25,175	32.3%
Capital Project Funds					
301	Community Devel. Block Grant	\$ 750,000	\$ 3,700,000	\$ 2,950,000	0.0%
302	Urban Devel. Action Grant	191,650	285,950	94,300	49.2%
303	Hotel/Motel	60,200	120,200	60,000	99.7%
305	Dept. of Justice Grants	179,730	112,546	(67,184)	-37.4%
318	Abatement	346,750	323,830	(22,920)	-6.6%
320	Public Buildings	206,226	150,000	(56,226)	-27.3%
350	Utility Construction	258,000	100,000	(158,000)	-61.2%
399	Capital Improvements	95,750	75,000	(20,750)	-21.7%
	Total Capital Project Funds	\$ 2,088,306	\$ 4,867,526	\$ 2,779,220	133.1%
Enterprise Funds					
401	Garbage Utility	\$ 1,704,195	\$ 247,850	\$ (1,456,345)	-85.5%
403	Sewer Utility	4,562,554	4,681,700	119,146	2.6%
404	Water Utility	4,139,372	3,989,500	(149,872)	-3.6%
405	Storm Water Utility	554,532	535,200	(19,332)	-3.5%
407	Industrial Water System	1,306,760	1,283,000	(23,760)	-1.8%
413	Sewer Cumulative Reserve	165,000	268,000	103,000	62.4%
414	Water Cumulative Reserve	1,433,406	1,445,000	11,594	0.8%
417	Industrial Water Reserve	945,500	956,000	10,500	1.1%
	Total Enterprise Funds	\$ 14,811,319	\$ 13,406,250	\$ (1,405,069)	-9.5%
Internal Service Funds					
501	Equipment Rental	\$ 384,124	\$ 358,500	\$ (25,624)	-6.7%
502	Equipment Rental Reserve	1,435,140	1,621,000	\$ 185,860	113.0%
	Total Internal Service Funds	\$ 1,819,264	\$ 1,979,500	\$ 160,236	108.8%
Fiduciary Funds					
611	Fire Pension	943,000	942,334	(666)	-0.1%
612	Police Pension	707,910	708,000	90	0.0%
629	Brownfield Development Fund	98,600	60,000	(38,600)	-39.1%
630	Transportation Benefit Imprv. District	\$ 942,000	\$ 880,000	\$ (62,000)	100.0%
	Total Fiduciary Funds	\$ 2,691,510	\$ 2,590,334	\$ (101,176)	-3.8%
Grand Total All Funds		\$ 49,927,267	\$ 49,915,411	\$ (11,856)	0.0%

City of Aberdeen
Budget Comparison By Fund
Change in Cash Balance

Fund / Dept #	Fund Description	Beginning Balance	2016 Revenues	2016 Expenditures	Ending Balance	Change in Cash Balance
	General Fund	\$ 4,610,000	\$ 13,331,466	\$ 13,314,687	\$ 4,626,779	\$ 16,779
	Special Revenue Funds					
101	Library	\$ -	\$ 68,500	\$ 68,500	\$ -	\$ -
102	Parks	30,000	934,050	959,281	4,769	(25,231)
103	Street	52,500	1,848,000	1,900,500	-	(52,500)
105	Arterial Street	100,000	236,500	150,000	186,500	86,500
106	Paths & Trails	8,200	1,200	2,000	7,400	(800)
107	Morrison Riverfront Park	20,000	35,550	40,558	14,992	(5,008)
112	Insurance Reserve	1,201,000	50,000	50,000	1,201,000	-
120	Emergency Medical Services	139,146	3,278,670	3,278,670	139,146	-
121	Animal control	-	125,556	125,556	-	-
122	Parking Enforcement	-	74,058	74,058	-	-
123	Canine Fund	2,000	15,000	17,000	-	(2,000)
125	Museum	3,000	25,000	25,350	2,650	(350)
128	Community Center	50,000	103,750	116,090	37,660	(12,340)
132	Recreational Sports Programs	150,000	99,100	118,800	130,300	(19,700)
145	Drug Task Force	253,000	123,555	170,297	206,258	(46,742)
	Total Special Revenue Funds	\$ 2,008,846	\$ 7,018,489	\$ 7,096,660	\$ 1,930,675	\$ (78,171)
	Debt Service Funds					
206	2000 Fire Truck Bond Redemption	\$ 44,000	59,000	79,796	\$ 23,204	(20,796)
	Total Debt Service Funds	\$ 44,000	\$ 59,000	\$ 79,796	\$ 23,204	\$ (20,796)
	Capital Project Funds					
301	Community Devel. Block Grant	\$ -	\$ 3,700,000	\$ 3,700,000	\$ -	\$ -
302	Urban Devel. Action Grant	180,000	105,950	30,000	255,950	75,950
303	Hotel/Motel	60,200	60,000	57,000	63,200	3,000
305	Dept. of Justice Grants	-	112,546	112,546	-	-
318	Abatement	257,830	66,000	123,232	200,598	(57,232)
320	Public Buildings	35,000	115,000	150,000	-	(35,000)
350	Utility Construction	100,000	-	-	100,000	-
399	Capital Improvements	-	75,000	75,000	-	-
	Total Capital Project Funds	\$ 633,030	\$ 4,234,496	\$ 4,247,778	\$ 619,748	\$ (13,282)
	Enterprise Funds					
401	Garbage Utility	\$ 163,000	\$ 84,850	\$ 68,065	\$ 179,785	\$ 16,785
403	Sewer Utility	600,000	4,081,700	4,617,700	64,000	(536,000)
404	Water Utility	250,000	3,739,500	3,989,500	-	(250,000)
405	Storm Water Utility	49,500	485,700	534,770	430	(49,070)
407	Industrial Water System	1,026,000	257,000	373,000	910,000	(116,000)
413	Sewer Cumulative Reserve	266,000	2,000	-	268,000	2,000
414	Water Cumulative Reserve	1,445,000	-	150,000	1,295,000	(150,000)
417	Industrial Water Reserve	950,000	6,000	-	956,000	6,000
	Total Enterprise Funds	\$ 4,749,500	\$ 8,656,750	\$ 9,733,035	\$ 3,673,215	\$ (1,076,285)
	Internal Service Funds					
501	Equipment Rental	\$ 65,000	\$ 293,500	\$ 358,500	\$ -	\$ (65,000)
502	Equipment Rental Reserve	1,501,000	120,000	387,000	1,234,000	(267,000)
	Total Internal Service Funds	\$ 1,566,000	\$ 413,500	\$ 745,500	\$ 1,234,000	\$ (332,000)
	Fiduciary Funds					
611	Fire Pension	\$ 289,000	\$ 653,334	\$ 631,565	\$ 310,769	\$ 21,769
612	Police Pension	108,000	600,000	510,240	197,760	89,760
629	Brownfield Development Fund	60,000	-	-	60,000	-
605	Transportation Benefit District	400,000	480,000	450,000	430,000	30,000
	Total Fiduciary Funds	\$ 857,000	\$ 1,733,334	\$ 1,591,805	\$ 998,529	\$ 141,529
	Grand Total All Funds	\$ 14,468,376	\$ 35,447,035	\$ 36,809,261	\$ 13,106,150	\$ (1,362,226)

City of Aberdeen
Property Tax Analysis

	<u>FINAL</u> 2014	<u>FINAL</u> 2015	<u>PRELIMINARY</u> BUDGET 2016
Net Assessed Valuation	8% reduction in AV from prior year	4% reduction in AV from prior year	estimated 2% reduction in AV
Regular Levy	\$ 933,547,542	\$ 898,738,864	\$ 880,764,087
Special Levy	\$ 921,799,655	\$ 888,592,550	\$ 870,820,699
General Tax Levy			
Amount to Collect	\$ 2,751,097	\$ 2,840,388	\$ 2,890,757
General Government Rate	\$ 2.947	\$ 3.160	\$ 3.282
<i>maximum levy rate</i>			\$ 3.325
Special Tax Levy			
SS dike AFD Bond/Fire Refunding Amount to Collect	\$ 61,000	\$ 56,972	\$ 59,000
Rate Per Thousand	\$ 0.07	\$ 0.064	\$ 0.07
Total Levy (rate per thousand AV)	\$ 3.0131	\$ 3.2245	\$ 3.3499
Total City Tax Levy	\$ 2,812,097	\$ 2,897,360	\$ 2,949,757

Allocation of Property Taxes by Fund :

General Tax Levy

Fund 611 Fire Pension Fund	\$ 210,048	\$ 202,216	\$ 198,172
Fund 001 Current Expense Fund	\$ 2,541,049	\$ 2,638,172	\$ 2,692,585
Total General Tax Levy	\$ 2,751,097	\$ 2,840,388	\$ 2,890,757

Special Levy

Fund 206 SS Dike /AFD Bond Redemption Fund	\$ 61,000	\$ 56,972	\$ 59,000
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City of Aberdeen
Debt Service Schedule
2016

Bond Debt

FISCAL AGENT	PAYEE	DUE DATE	D.S. FUND	BOND DESCRIPTION	Beg Balance 1/1/2016	PRINCIPAL DUE	INTEREST DUE	TOTAL PAYMENT	End Balance 12/31/2016	Maturity Date
Sun Trust	Sun Trust	6/1/2016	206	UTGO - Fire Truck and Refunding		36,264.97	3,818.84	40,083.81		12/1/2020
Sun Trust	Sun Trust	12/1/2016	206	UTGO - Fire Truck and Refunding		36,264.98	3,447.13	39,712.11		12/1/2020
Total Bond Debt					372,569.93	\$ 72,529.95	\$ 7,265.97	\$ 79,795.92	\$ 300,039.98	12/1/2020

PW Trust Fund Loans

PAYEE	DUE DATE	FUND	DESCRIPTION	Beg Balance 1/1/2016	PRINCIPAL DUE	INTEREST DUE	TOTAL PAYMENT	End Balance 12/31/2016	Maturity Date
CTED	6/1/2016	404	Loan #PW-98-791-001	1,134,736.84	378,245.62	11,347.37	389,592.99	756,491.22	7/1/2018
CTED	6/1/2016	403	Loan # PW-00-691-PRE-101	266,812.86	53,362.57	1,334.06	54,696.63	213,450.29	7/1/2020
CTED	6/1/2016	403	Loan # PW-02-691-001	2,111,786.57	301,683.79	10,558.93	312,242.72	1,810,102.78	7/1/2022
Total Trust Fund Loan Debt				3,513,336.27	\$ 733,291.98	\$ 23,240.36	\$ 756,532.34	\$ 2,780,044.29	
Total Bond and Trust Fund Loans					805,821.93	30,506.33	836,328.26	3,080,084.27	

SUMMARY BY FUND:

Funding Source:

<i>Property Taxes</i>	206	UTGO - Fire Truck and Refunding	72,529.95	7,265.97	79,795.92
	403	Waste Water loans	355,046.36	11,892.99	366,939.35
	404	Water Filtration Plant Loan	378,245.62	11,347.37	389,592.99
	TOTALS		\$ 805,821.93	\$ 30,506.33	\$ 836,328.26

STAFFING



City Staff in Action





City Boards and Commissions

<u>POSITION</u>		<u>TERM ENDS</u>
MAYOR	Bill Simpson	12/31/2015

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

COUNCIL PRESIDENT: Pete Schave

DEPARTMENT HEADS

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



City Boards and Commissions

2015 STANDING COMMITTEES OF COUNCIL

Public Works Committee
 Kathy Hoder, Chair
 Margo Shortt, Vice Chair
 Doug Paling
 Alan Richrod

Public Safety Committee
 Tawni Andrews, Chair
 Jim Cook, Vice Chair
 Alice Phelps
 Jerry Mills

Finance Committee
 Tim Alstrom, Chair
 Denny Lawrence, Vice
 Jeff Cook
 Pete Schave

Personnel Committee
 Bill Simpson, Mayor
 Pete Schave, Council Pres.
 Tim Alstrom, Finance V. Chair

COUNCIL REPRESENTATIVES TO OUTSIDE AGENCIES

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

MAYOR'S MEMBERSHIP ON COMMITTEES, BOARDS & COMMISSIONS

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

CIVIL SERVICE COMMISSION

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

Jerry Mills	12/31/15
John Martinson	01/01/18
Tom Halbrook, Chair	01/01/16
Jo-Ann Andrews	12/31/17
Bill D. Simpson	01/01/16

BUILDING CODE COMMISSION

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

Jerry Mills	12/31/16
Kathi Hoder	12/31/16
Bob Smith	12/31/15
Al Gozart	12/31/16
Aaron Olson	12/31/15
Floyd Plemmons	12/31/16
Jack McPherson	12/31/16
Tom Lane	12/31/15



City Boards and Commissions

HISTORIC PRESERVATION COMMISSION

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

Suzie Laird	05/31/16
Jim Wynans	05/31/17
Sally McCarthy	05/31/17
Dann Sears	05/31/17
Al Gozart-Chair	05/31/18
Sylvia Dickerson	12/31/17
Roy Vataja-Vice Chair	12/31/17

PLANNING COMMISSION

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

Randy Ross- Vice Chair	01/13/17
Elaine Redner	01/14/16
Monica Kuhnau	01/09/15
John Martinsen	01/09/15
Vacant	01/09/15
Dan Lundgren	01/13/17
Jamie Judkins-Chair	01/14/16

LODGING TAX COMMISSION

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

Tim Alstrom – Finance Chair	01/12/15
Jasiur Duwail	01/12/15
Cindy Lonn	01/12/15
Sylvia Dickerson	01/12/15
Dru Garson	01/12/15

LIBRARY BOARD

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

Erik Kupka	12/31/19
Vacant	12/31/15
Sarah Cavin	12/31/16
Karin Beard	12/31/17
Randy Ross	12/31/18

PARK BOARD

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

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

SHORELINE HEARING BOARD

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

Vacant	12/31/15
Vacant	12/31/14
Jack Micheau	12/31/16



City Boards and Commissions

POLICE PENSION BOARD

RCW 41.20.010

6 members – (3 elected members serve 3yr. terms)

Meeting: 2nd Monday of each month

Bill Sidor	06/30/18
Alan Marrs	06/30/17
Gerald Chancellor	06/30/16
Bill Simpson	
Kathryn Skolrood	
Pete Schave	

FIRE PENSION BOARD

RCW 41.16.020

6 members – (2 elected members & 1 alternate serve 2yr. terms)

Meeting: 2nd Monday of each month

Ken Bohren	10/30/16
Don Hirschman	09/30/17
David Busz	Alternate
Bill Simpson	
Kathryn Skolrood	
Jeff Cook	

DOWNTOWN PARKING/BUSINESS IMPROVEMENT DISTRICT

Ord. 5717 – City Code 3.100

5-9 members – 4 yr. terms; 1 Council Rep. – 1 yr. term/

All terms expire 2nd Monday in January

Meeting: 2nd Thursday of each month

Tawni Andrews	12/31/15
Janice Pollen	12/31/17
Tim Schlaht	12/31/17
Pete Scroggs	12/31/16
Dean Winkle	12/31/18
Ray Ericks	12/31/18
Ryan Rowe	12/31/18
Mel Bennett	12/31/17
Diane Levold	12/31/17
Anne Marie Babineau	12/31/17

BOARD OF MUSEUM & HISTORY

Ord. 5762 – City Code 2.64

8 members – 3 yr. terms; Council Rep. – 1 yr. term

All terms expire 2nd Monday in January

Meeting:

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

COMMUNITY SERVICE CENTER BOARD

Ord. 5581 – City Code 2.62

4 Council Members – expire w/term; 1 Citizen Rep – 2 yr term –

expires January 1st of odd # years

Meeting: meets as needed

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

BOARD OF ADJUSTMENT

City Code 1.28 – 5 members – 4yr. terms

All terms expire June 2nd

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

David Steinman	06/02/18
Aaron Olson-Vice Chair	06/02/15
Skip Perry- Chair	06/02/14
Vacant	06/02/15
Martha Carr	06/02/16



City Boards and Commissions

GOOD NEIGHBORS REVOLVING LOAN FUND COMMITTEE

(Facade Improvement Committee)

Ord. 5967 – City Code 3.52 – 7 members - 2 yr. terms

Meeting: meets as needed

Sylvia Brown	12/31/15
Jim Wynans	12/31/15
Larry Rosevear	12/31/15
Steven Natwick	12/31/15
Anne Marie Babineau	12/31/15
Tanya Wood	12/31/15
Vacant	12/31/15

GRAYS HARBOR HISTORICAL SEAPORT AUTHORITY

Ord. 5788 – PDA Charter – 10 members – 3 yr. terms

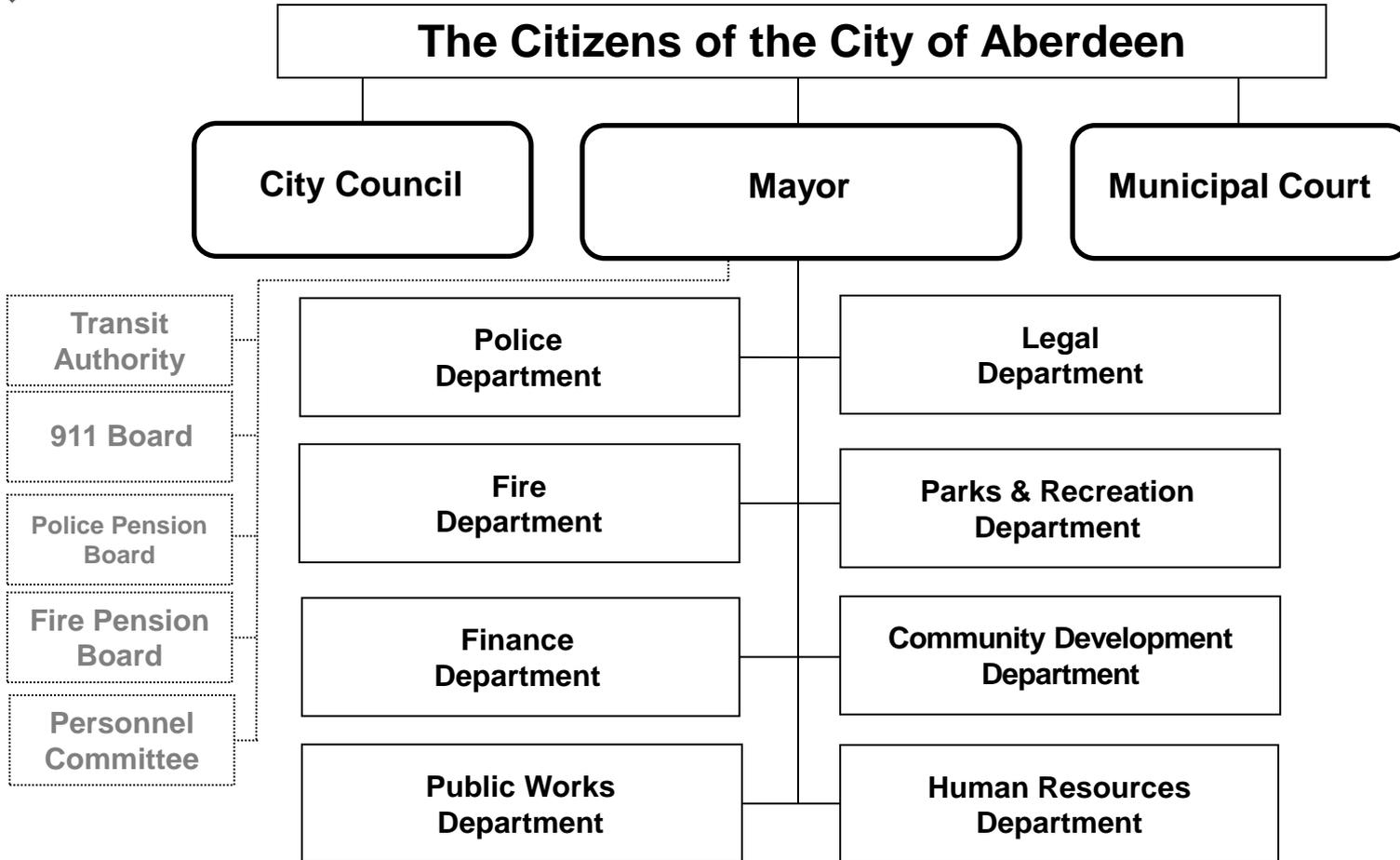
Meeting: 4th Tuesday of each month

Roberta Meyers	03/17
Dave Douglass	10/17
Scott Reynvaan	07/17
Paul O'Brien	10/16
Alex Klueh	10/17
Laura Pilgrim Rust	09/18
Tim Howden	01/16
Price Chenault	10/15
Al Carter	07/17
vacant	

*Tawni Andrews – City Rep.



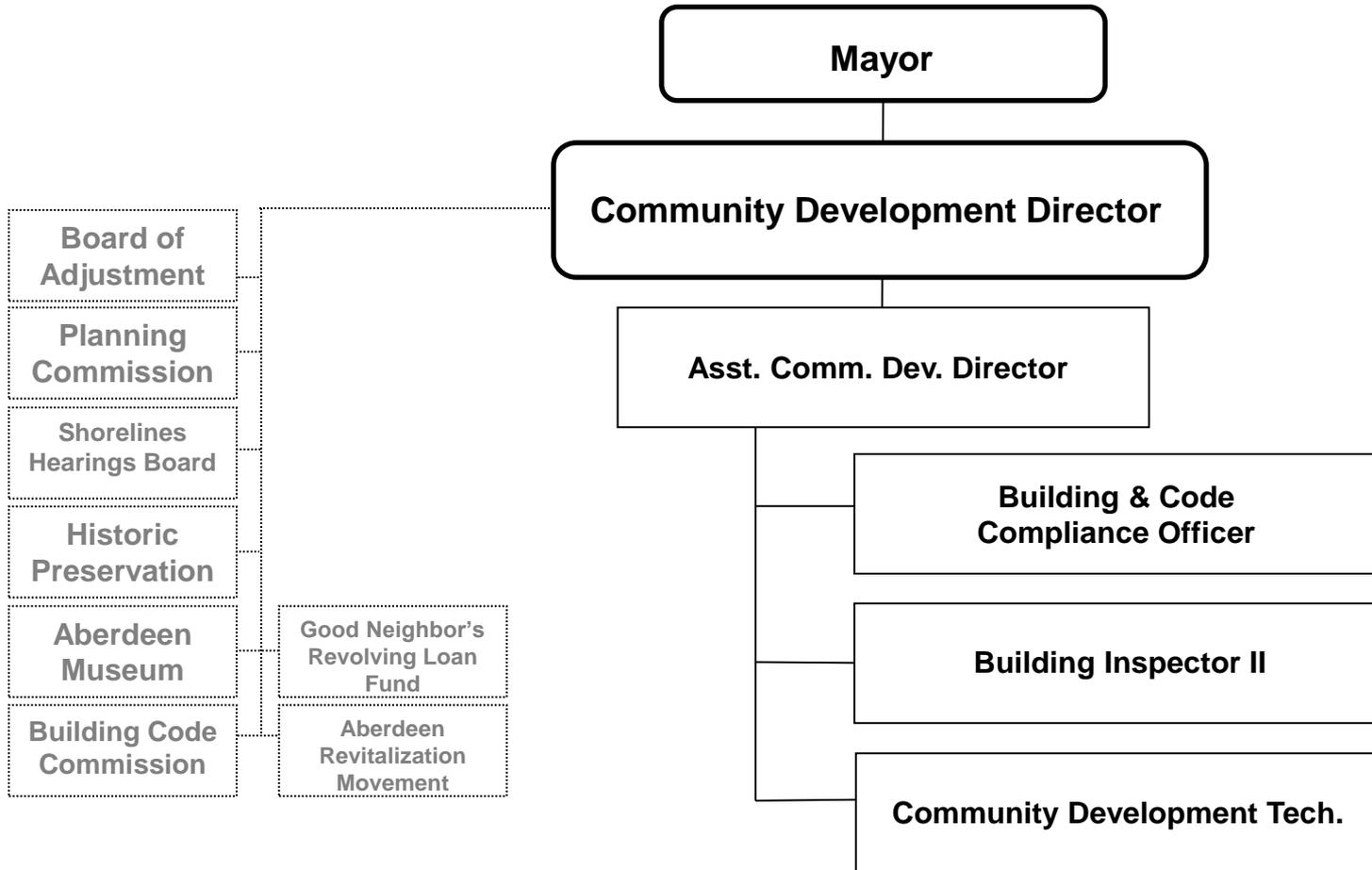
2016 City of Aberdeen





2016 City of Aberdeen

COMMUNITY DEVELOPMENT DEPARTMENT



Notes

4 FTE Budgeted

Asst. Director position not budgeted



2016 City of Aberdeen

FINANCE DEPARTMENT

Mayor

Finance Director

Finance Committee

Police Pension Board

Fire Pension Board

Asst. Finance Director

Accountant II

Accounting Technician II
(3.65)

Accounting Technician I
(.5)

Notes

7.15 FTE Budgeted



2016 City of Aberdeen

FIRE DEPARTMENT

Mayor

Fire Chief

Administrative Coordinator

Assistant Chief

EMS Account Specialist

Public Safety Committee
E911 Oper. Board
Emerg. Mgmt. Planning Com.

Battalion Chief

Battalion Chief

Battalion Chief/P

Captain/P

Captain

Captain/P

Captain/P

Captain

Captain

Engineer

Firefighter (2)

Engineer

Firefighter

Engineer/P (2)

Firefighter (2)

Engineer/P (2)

Firefighter/P (3)

Engineer/P

Firefighter/P (5)

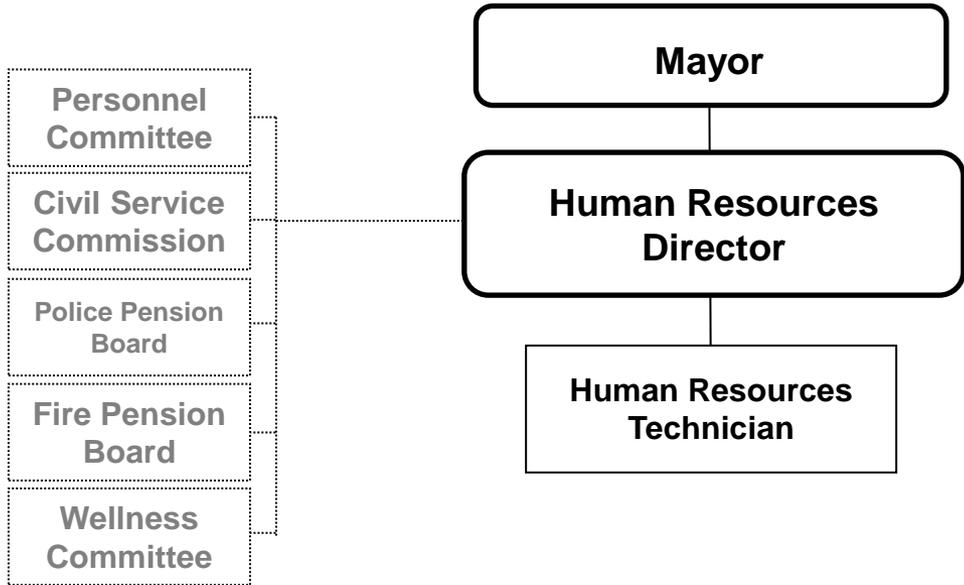
Firefighter/P (4)

Notes
37 FTE Budgeted



2016 City of Aberdeen

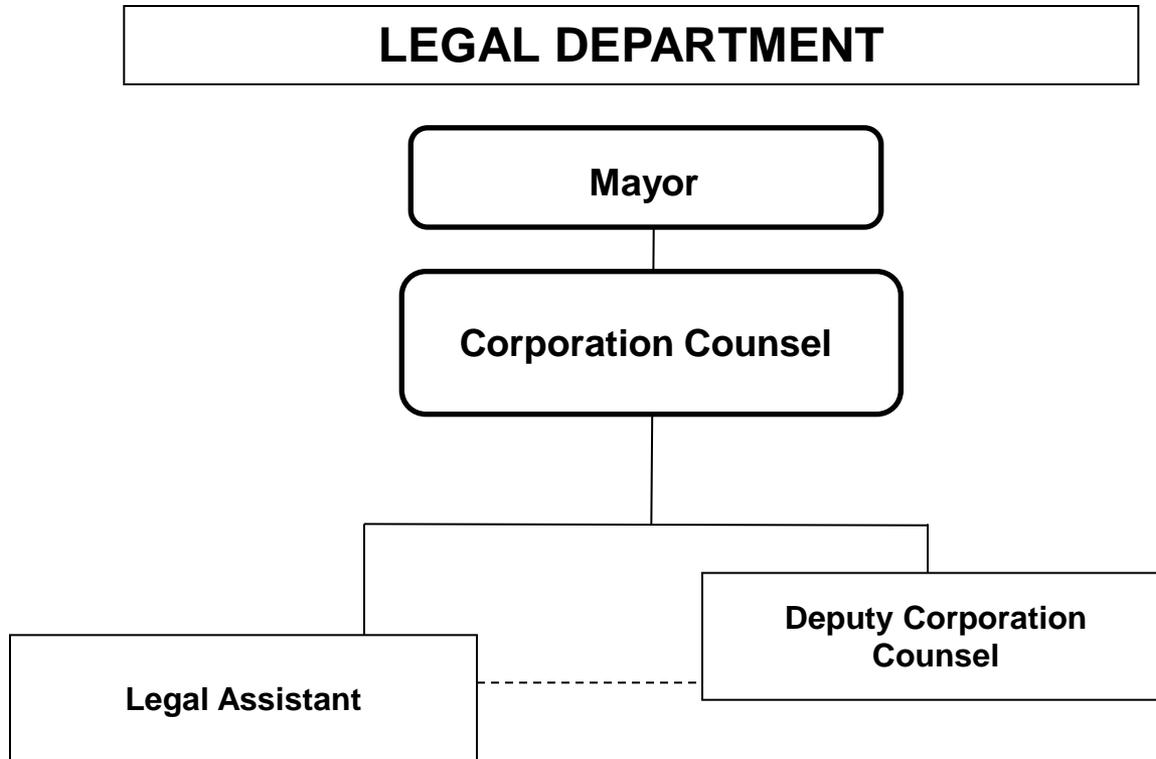
HUMAN RESOURCES DEPARTMENT



Notes
2 FTE Budgeted
HR Technician also serves as support for Mayor



2016 City of Aberdeen

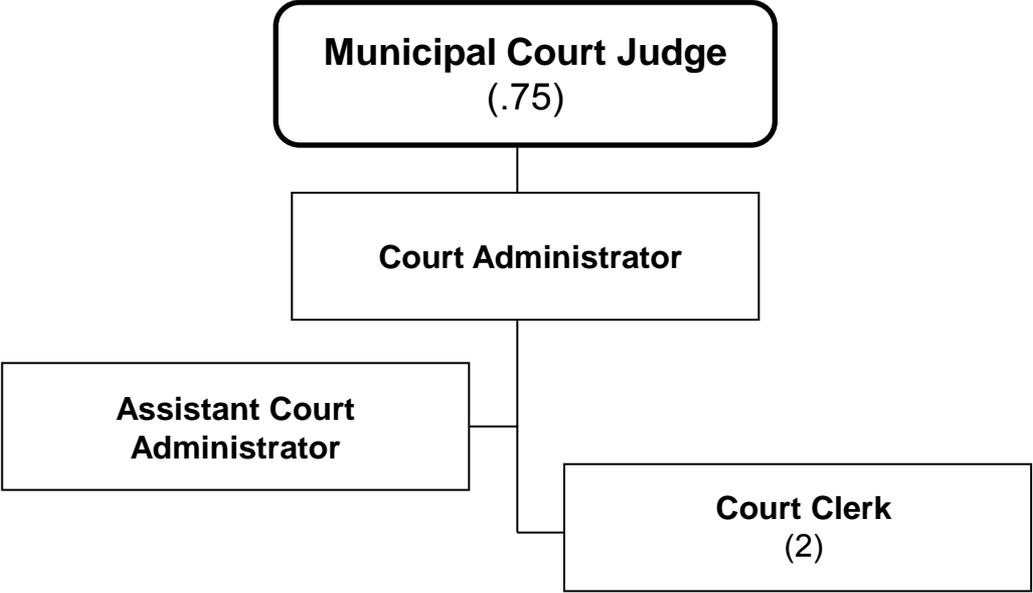


Notes
3 FTE Budgeted



2016 City of Aberdeen

MUNICIPAL COURT

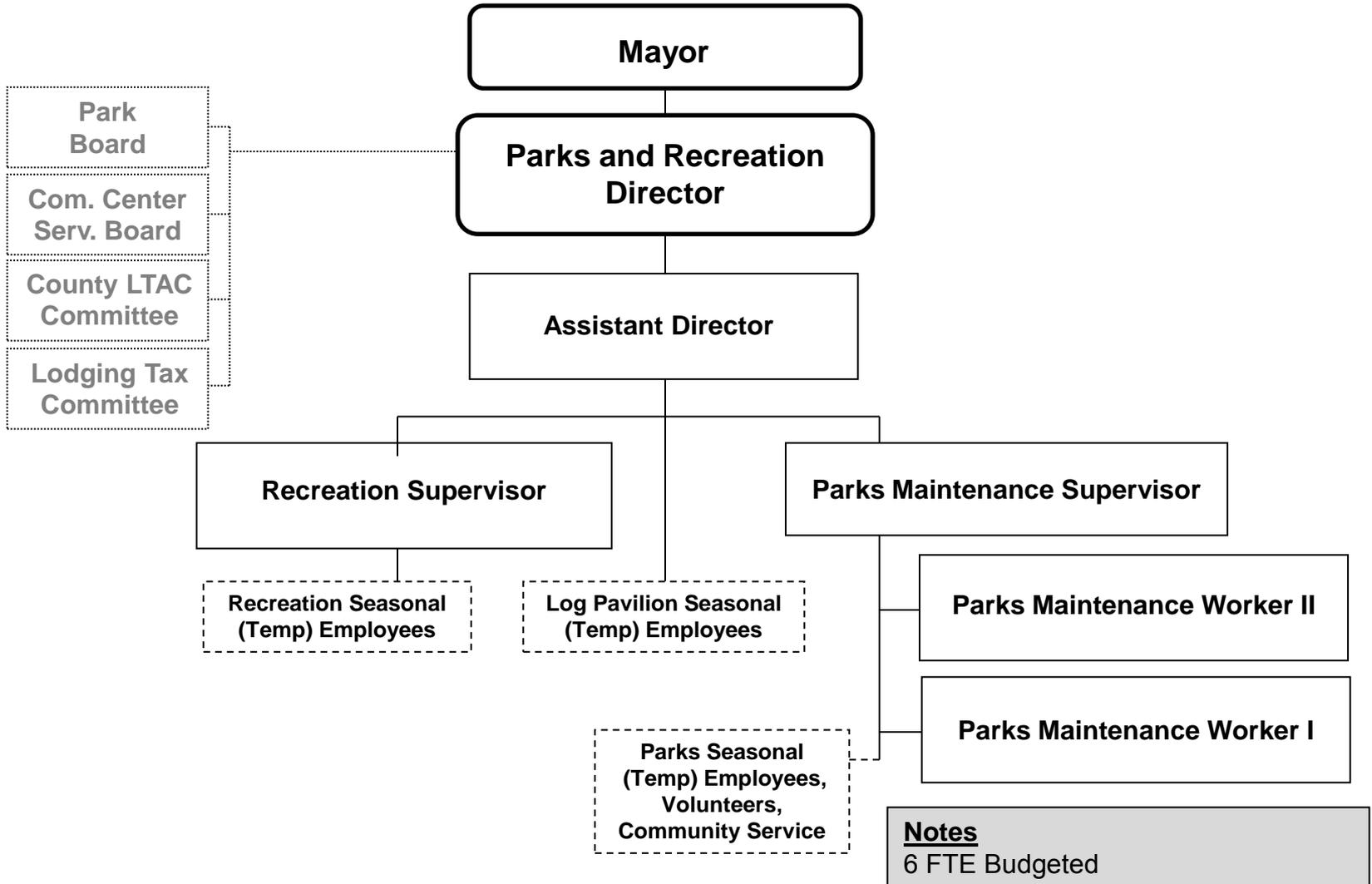


Notes
4.75 FTE Budgeted



2016 City of Aberdeen

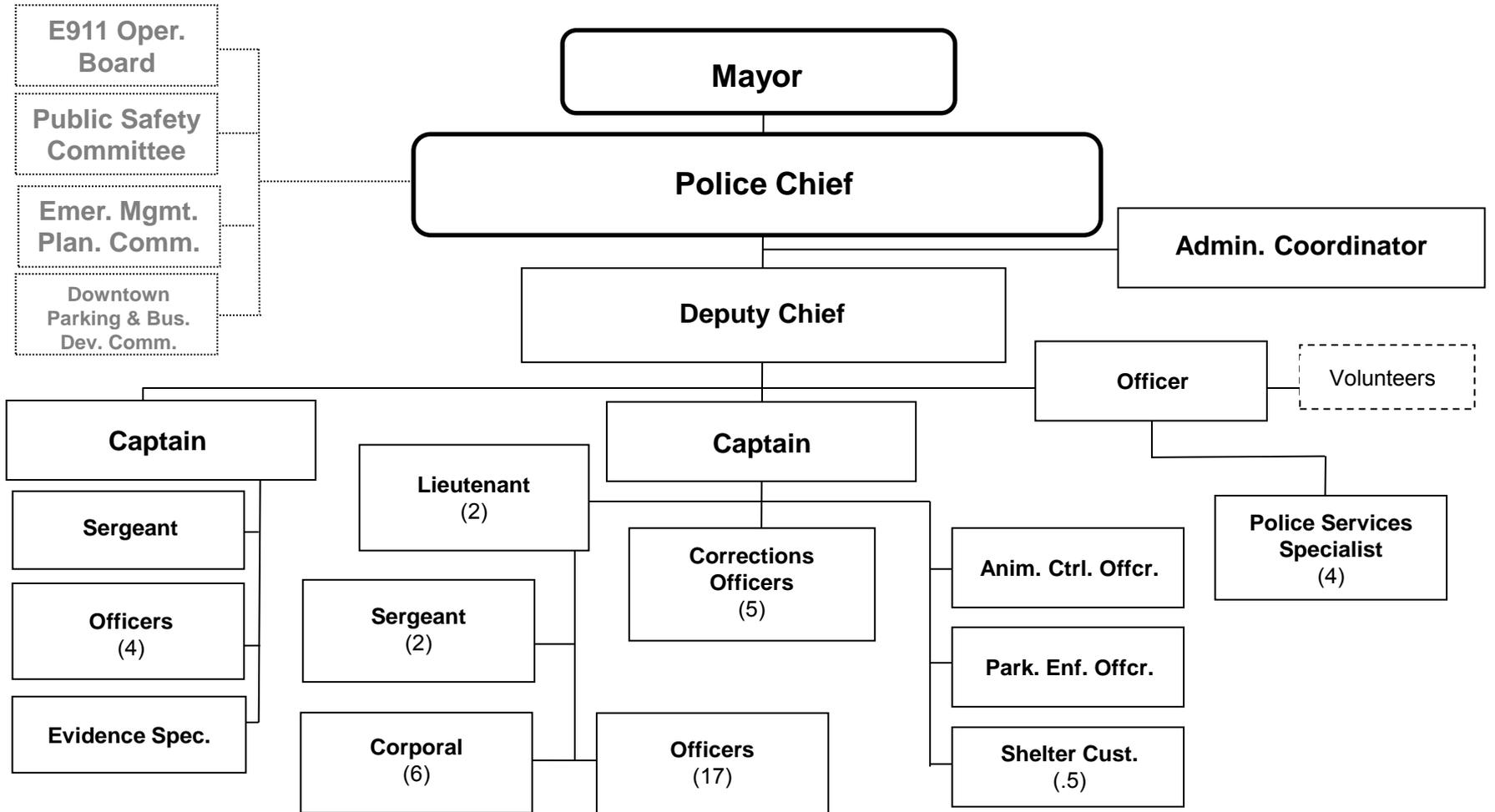
PARKS AND RECREATION DEPARTMENT





2016 City of Aberdeen

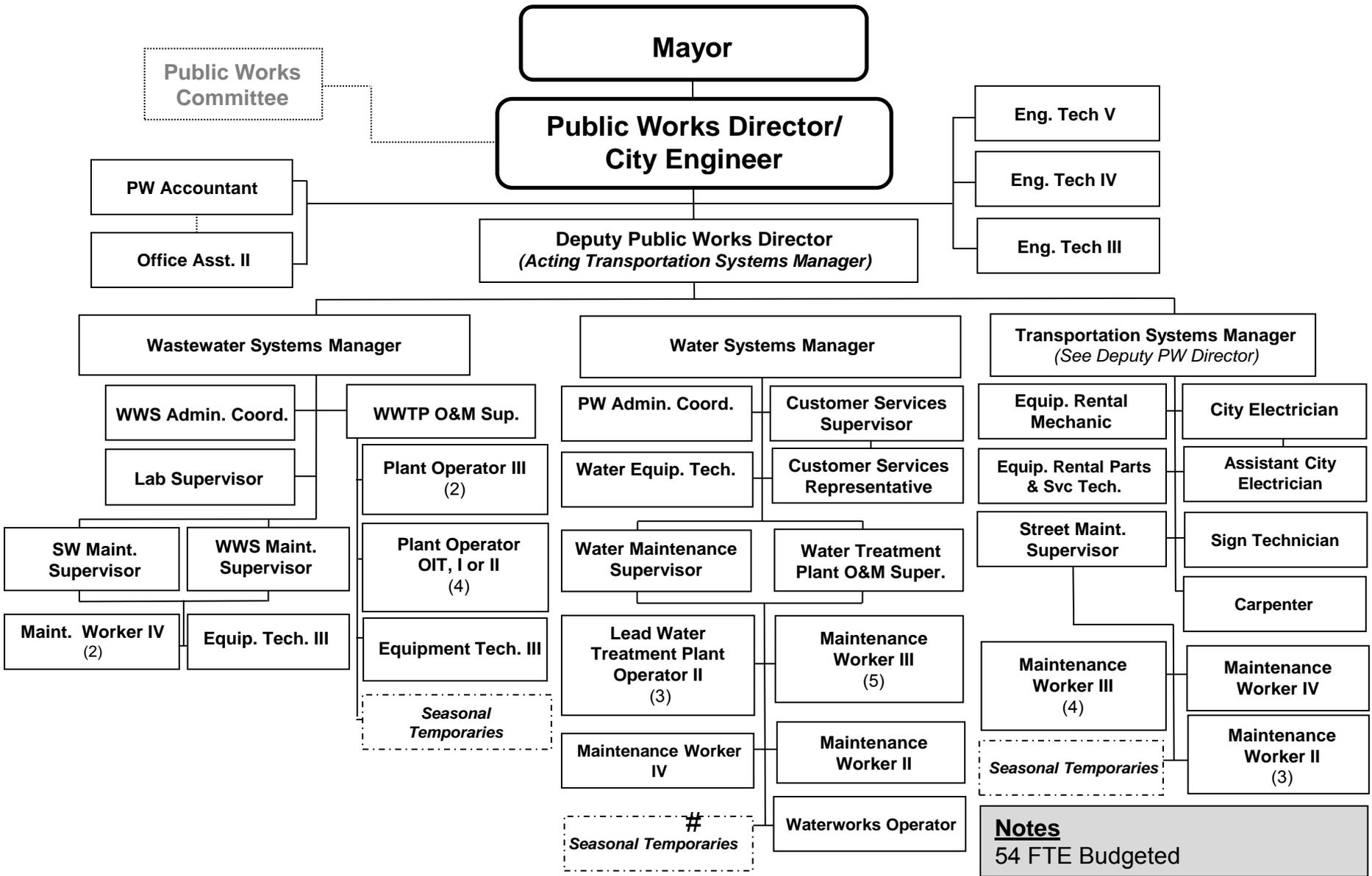
POLICE DEPARTMENT



Notes
49.5 FTE Budgeted
1 Captain position not budgeted



PUBLIC WORKS DEPARTMENT



2016 Budget Number of Budgeted Positions by Department

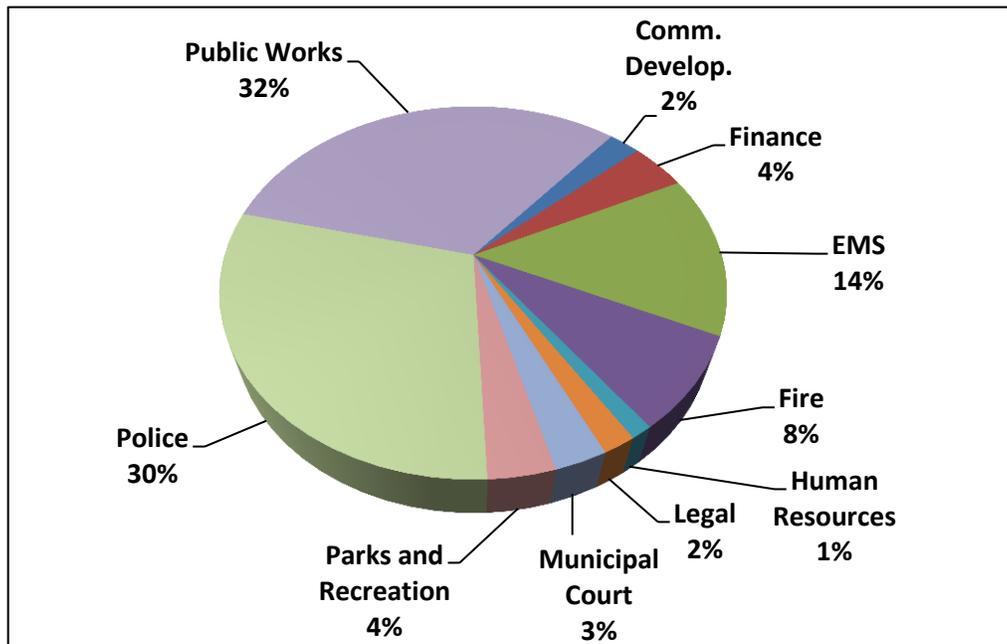
Department	Division	Total
Community Development	Community Development	4
Finance	Finance	7.15
Fire (37)	EMS	23.55
	Fire	13.45
Human Resources	Human Resources	2
Legal	Legal	3
Municipal Court	Municipal Court	4.75
Parks and Recreation	Parks and Recreation	6
Police (49.5)	Animal Control	1.5
	Corrections	5
	Parking Enforcement	1
	Police	42
Public Works (54)	Administration	3
	Electrical	2
	Engineering	3
	Equipment Rental	2
	Industrial Water	1
	Sewer	16
	Street	11
	Water	16
Total		167.40

Note: Changes from prior year in 2016 budget-

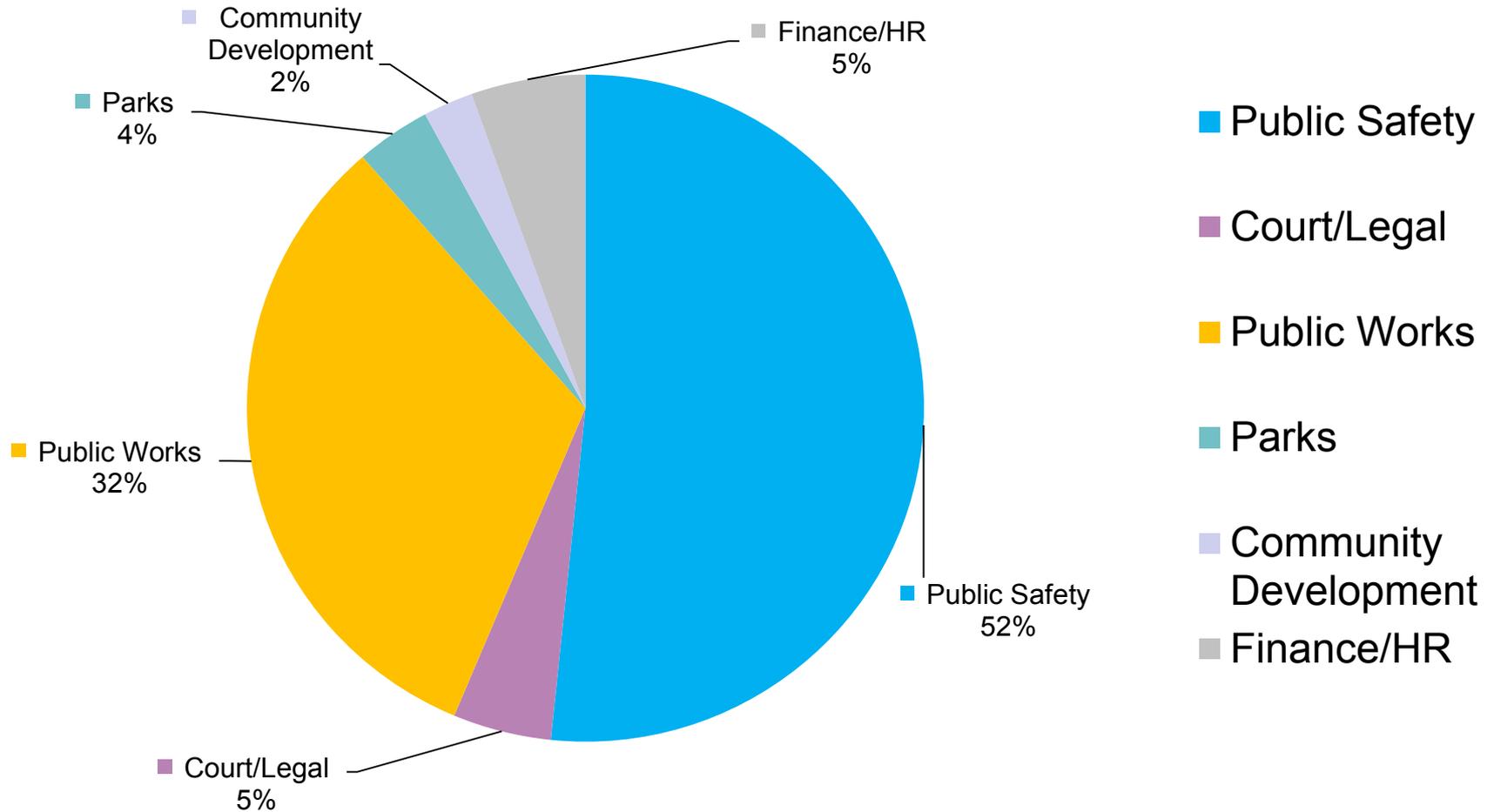
Finance reduction of .05

Court correction from 5 to 4.75 (correction in Judge FTE status)

Police reduction of 1



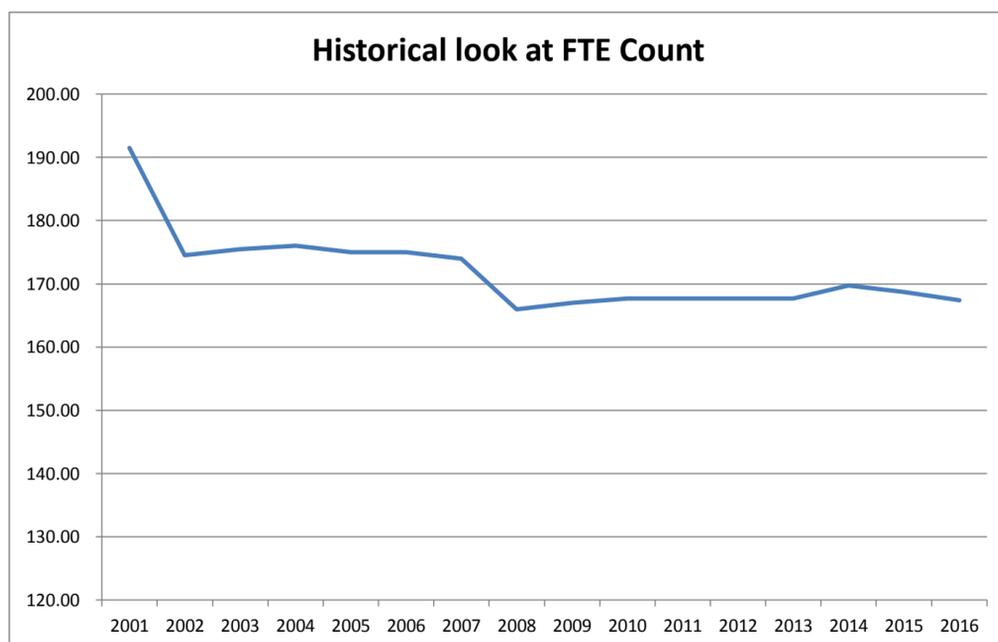
Employees by Line of Service



City of Aberdeen
FTE (Full-time Equivalent) Budget Requests
2016 Positions and Salary Schedule by Classification

Job Class Title	Budgeted FTE	Salary Range	Low Salary	High Salary	Change from 2015	2015 Activity	Filled by.... (as of 10/13/15)
Accountant II	1	20	4,556	5,531	No change	n/a	
Accounting Technician I	0.5	13	3,233	3,928	No change	n/a	
Accounting Technician II	3.65	15	3,570	4,345	FTE reduction .7 to .65	n/a	
Animal Control Officer	1	16	3,750	4,556	No change	n/a	
Animal Shelter Custodian	0.5	13	3,233	3,928	No change	n/a	
Assistant City Electrician	1	20	4,556	5,531	No change	n/a	
Assistant Community Development Director	0	23			Unbudgeted	Unbudgeted	Unbudgeted
Assistant Court Administrator	1	15	3,570	4,345	No change	1 Resignation	Currently recruiting
Assistant Finance Director	1	24	5,531	6,735	No change	n/a	
Assistant Fire Chief	1	Per ordinance	8,866	8,866	No change	n/a	
Assistant Parks & Recreation Director	1	23	5,268	6,406	No change	n/a	
Battalion Chief	3	Per contract	7,473	8,630	No change	n/a	
Building and Code Compliance Officer	1	21	4,781	5,812	No change	n/a	
Building Inspector II	1	19	4,345	5,268	No change	n/a	
Carpenter	1	19	4,345	5,268	No change	Started year with vacancy.	Internal promotion
City Electrician	1	23	5,268	6,406	No change	n/a	
Community Development Director	1	26	6,113	7,425	No change	n/a	
Community Development Technician II or III	1	15/16	3,570	4,556	No change	n/a	
Corporation Counsel	1	31	7,794	9,475	No change	n/a	
Corrections Officer	5	15	3,570	4,345	No change	Started year with vacancy, 1 resignation	1 new hire, 1 vacancy
Court Administrator	1	20	4,556	5,531	No change	n/a	
Court Clerk	2	13	3,233	3,928	No change	n/a	
Deputy Corporation Counsel	1	21	4,781	5,812	No change	n/a	
Deputy Police Chief	1	Per ordinance	Tied to Captain		No change	n/a	
Deputy Public Works Director	1	25	5,812	7,066	No change	n/a	
EMS Account Specialist	1	15	3,570	4,345	No change	n/a	
Engineering Technician III	1	18	4,132	5,022	No change	n/a	
Engineering Technician IV	1	21	4,781	5,812	No change	n/a	
Engineering Technician V	1	23	5,268	6,406	No change	n/a	
Equipment Rental Mechanic	1	19	4,345	5,268	No change	n/a	
Equipment Rental Parts & Services Technician	1	17	3,928	4,781	No change	Retirement in 2013	Vacant
Evidence Specialist	1	13	3,233	3,928	No change	n/a	
Finance Director	1	30	7,425	9,024	No change	n/a	
Fire Administrative Coordinator	1	16	3,750	4,556	No change	n/a	
Fire Captain	6	Per contract	6,793	7,473	No change	2 retirements	2 internal promotions
Fire Chief	1	Per ordinance	7,673	9,247	No change	n/a	
Fire Driver/Engineer	6	Per contract	6,176	6,794	No change	1 promotion.	1 promotion
Firefighter	4	Per contract	4,608	6,118	-1	1 Promotion, 1 resignation	1 new hire 2015. Vacant position filled with FF/PM
Firefighter-Paramedic	14	Per contract	5,069	6,471	+1	1 Promotion	1 new hire. 1 vacant position.
Human Resources Director	1	26	6,113	7,425	No change	n/a	
Human Resources Technician	1	15	3,570	4,345	No change	n/a	
Investigations Specialist	0	14			-1	Filled as Police Services Specialist	See Police Services Specialist
Lead Water Treatment Plant Operator I/II	3	20	4,556	5,531	No change	1 Promotion	1 vacant position.
Legal Assistant	1	15	3,570	4,345	No change	Started year with vacancy	1 new hire 2015
Maintenance Worker II	4	15	3,570	4,345	No change	n/a	
Maintenance Worker III	8	17	3,928	4,781	No change	n/a	
Maintenance Worker IV	3	19	4,345	5,268	No change	n/a	
Municipal Court Judge	0.75	Per ordinance	8,670	8,670	FTE correction 1.0 to .875	n/a	
Office Assistant II	1	15	3,570	4,345	No change	n/a	
Parking Enforcement Officer	1	13	3,233	3,928	No change	n/a	
Parks and Recreation Director	1	28	6,735	8,182	No change	n/a	
Parks Maintenance Supervisor	1	21	4,781	5,812	No change	n/a	
Parks Maintenance Worker I	1	13	3,233	3,928	No change	n/a	
Parks Maintenance Worker II	1	16	3,750	4,556	No change	n/a	
Police Administrative Coordinator	1	16	3,750	4,556	No change	n/a	
Police Captain	1	Per contract	Tied to Guild		-1	1 Retirement.	Vacant position not budgeted
Police Chief	1	Per ordinance	7,989	9,707	No change	n/a	
Police Corporal	6	Per contract	Not Settled		No change	Started year with vacancy.	Internal promotion

Job Class Title	Budgeted FTE	Salary Range	Low Salary	High Salary	Change from 2015	2015 Activity	Filled by.... (as of 10/13/15)
Police Lieutenant	2	Per contract	Tied to Guild		No change	Started year with vacancy.	Internal promotion
Police Officer	22	Per contract	Not Settled		+ 1	Added School Resource Officer. 1 Termination. 1 Promotion.	2 new hires.
Police Sergeant	3	Per contract	Not Settled		-1	1 promotion	Vacant position not budgeted
Police Services Specialist	4	13	3,233	3,928	+1	Retirement as Invest. Spec.	1 new hire
Public Works Accountant	1	19	4,345	5,268	No change	n/a	
Public Works Administrative Coordinator	1	16	3,750	4,556	No change	n/a	
Public Works Director	1	31	7,794	9,475	No change	Termination	Vacant.
Recreation Supervisor	1	19	4,345	5,268	No change	n/a	
Sign Technician I, II, III	1	17/18/19	3,928	5,268	No change	n/a	
Stormwater Maintenance Supervisor	1	21	4,781	5,812	No change	n/a	
Street Maintenance Supervisor	1	21	4,781	5,812	No change	n/a	
Wastewater Systems Administrative Coordinator	1	16	3,750	4,556	No change	n/a	
Wastewater Systems Maintenance Supervisor	1	21	4,781	5,812	No change	n/a	
Wastewater Systems Manager	1	25	5,812	7,066	No change	n/a	
Wastewater Treatment Plant Equipment Technician III	1	19	4,345	5,268	No change	n/a	
Wastewater Treatment Plant Lab Supervisor	1	21	4,781	5,812	No change	n/a	
Wastewater Treatment Plant OIT/III	4	13/16/18	3,233	5,022	No change	1 Termination	1 new hire
Wastewater Treatment Plant Operations and Maintenance Supervisor	1	22	5,022	6,113	No change	n/a	
Wastewater Treatment Plant Operator III	2	20	4,556	5,531	No change	n/a	
Wastewater/Stormwater Collections Equip. III	1	19	4,345	5,268	No change	n/a	
Water Customer Services Representative	1	16	3,750	4,556	No change	n/a	
Water Customer Services Supervisor	1	21	4,781	5,812	No change	n/a	
Water Equipment Technician	1	19	4,345	5,268	No change	n/a	
Water Maintenance Supervisor	1	21	4,781	5,812	No change	n/a	
Water Systems Manager	1	25	5,812	7,066	No change	n/a	
Water Treatment Plant Operations and Maintenance Supervisor	1	22	5,022	6,113	No change	1 Retirement.	1 Promotion
Water Works Operator	1	16	3,750	4,556	No change	n/a	
FTE Count 2016	167.40				Total:	3 resignations, 5 retirements, 3 terminations	8 new hires
FTE Count 2015	168.70						



Year	FTE
2001	191.50
2002	174.50
2003	175.50
2004	176.00
2005	175.00
2006	175.00
2007	174.00
2008	166.00
2009	167.00
2010	167.00
2011	167.70
2012	167.70
2013	167.70
2014	169.70
2015	168.70
2016	167.40

2016 Health Insurance Premiums

Cost share between City and Employee varies per contract

AWC Health First w/2% Wellcity Discount

AWC Medical Health First (0 deductible)*	Monthly premium
Employee	706.16
Employee & Spouse	1,417.67
Employee, Spouse & 1 Child	1,767.73
Employee, Spouse & 2 Children+	2,057.80
Employee & 1 Child	1,056.22
Employee & 2 +	1,346.29

* Plan terminates 1/1/18

3.1% rate increase over 2015

AWC High Deductible w/2% Wellcity Discount

High Deductible (\$1500/\$3000)	Monthly premium
Employee	400.06
Employee & Spouse	805.05
Employee, Spouse & 1 Child	1,008.12
Employee, Spouse & 2 Children+	1,174.40
Employee & 1 Child	603.13
Employee & 2 +	769.41

9.1% rate increase over 2015

NW Firefighters Benefits Trust Medical

NWFFBT Plan \$1500	Monthly premium
Employee	495.45
Employee & Spouse	1,082.35
Employee, Spouse & 1 Child	808.00
Employee, Spouse & 2 Children+	972.37
Employee & 1 Child	1,394.90
Employee & 2 +	1,559.27

(Fire union members have this medical plan)

3.9% increase over 2015

AWC Dental Plans

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

No rate increase for 2015

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

(Non-represented employees have this ortho plan)

No rate increase for 2015

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

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

No rate increase for 2015

ASFCME Dental

AFSCME Dental Trust IX	Monthly premium
Full family	113.34

(AFSCME employees have this dental plan)

(2016 Rates have not yet been provided)

NW Firefighters Benefits Trust Dental

NWFFBT Plan 7 w/ Ortho \$2000	Monthly premium
Employee	53.91
Employee plus one dependent	101.05
Employee plus two or more dependents	177.17

Fire union members have this dental plan

6.25% increase over 2015

AWC Vision

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

No rate increase for 2015

GENERAL EXPENSE FUND



Special Projects

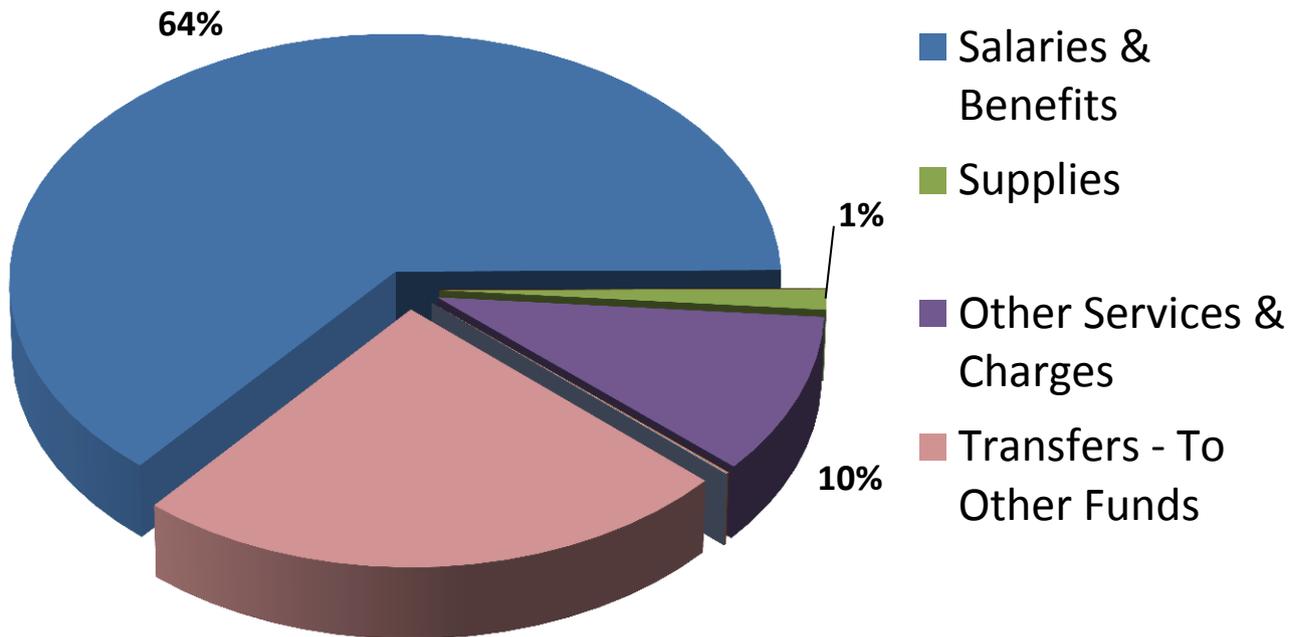
City of Aberdeen
Comparative Budget Summary
Revenues & Expenditures - General Fund

	2014 Actual	2015 Budget	2016 Budget	Net Change From 2015 Incr. (Decr.)
<u>Sources of Revenues (byType)</u>				
Taxes	\$ 11,427,093	\$ 11,898,535	\$ 11,560,302	\$ (338,233)
Licenses & Permits	451,092	374,500	448,000	73,500
Intergovernmental Revenues	687,404	558,687	674,100	115,413
Charges for Services	121,775	98,400	119,000	20,600
Fines & Forfeits	326,930	362,750	310,457	(52,293)
Misc. Revenues	39,069	26,000	91,700	65,700
Operating Transfers	92,104	170,460	127,907	(42,553)
<i>Total Revenues</i>	<u>\$ 13,145,467</u>	<u>\$ 13,489,332</u>	<u>\$ 13,331,466</u>	<u>\$ (157,866)</u>
<u>Expenditure Uses (By Function)</u>				
Legislative (001-01)	\$ 71,531	\$ 73,700	\$ 74,750	\$ 1,050
Executive (001-02)	15,423	15,650	16,047	397
Judicial (001-03)	622,659	529,773	541,377	11,604
General (001-05)	3,730,242	3,927,844	3,673,814	(254,030)
Finance (001-06)	355,826	381,180	415,505	34,325
Legal (001-16)	247,812	272,134	281,878	9,744
Human Resources (001-18)	110,684	111,805	106,110	(5,695)
Facilities (001-19)	110,827	92,500	86,970	(5,530)
Engineering (001-21)	274,748	331,910	324,525	(7,385)
Community Development (001-23)	357,551	359,616	383,854	24,238
Police (001-45)	5,001,655	4,962,697	5,012,355	49,658
Care/Custody of Prisoners (001-46)	456,809	451,078	428,963	(22,115)
Fire (001-48)	1,770,123	1,805,552	1,801,839	(3,713)
911 Call Center (001-49)	204,712	185,428	166,700	(18,728)
<i>Total Expenditures</i>	<u>\$ 13,330,602</u>	<u>\$ 13,500,867</u>	<u>\$ 13,314,687</u>	<u>\$ (186,180)</u>
<u>Change in Fund Balance</u>				
Beginning balance	\$ 4,966,562	\$ 4,863,366	\$ 4,610,000	
Net Revenues Over(Under) Expenditures	(185,135)	(11,535)	16,779	
Ending balance	<u>\$ 4,781,427</u>	<u>\$ 4,851,831</u>	<u>\$ 4,626,779</u>	

**City of Aberdeen
Expenditures By Category--General Fund**

	2014 Actual	2015 Budget	2016 Budget	Variance From 2015	
				Amount	%
Uses of Funds					
Salaries & Benefits	6,359,159	6,447,796	6,508,961	61,165	0.95%
Personnel Benefits	2,230,709	2,382,516	2,509,617	127,101	5.33%
Supplies	198,286	220,500	180,300	(40,200)	-18.23%
Other Services & Charges	1,291,186	1,470,506	1,377,785	(92,721)	-6.31%
Reallocated Costs	(499,156)	(528,980)	(524,650)	4,330	-0.82%
Capital Outlay	6,562	500	9,210	8,710	1742.00%
Interfund Charges for Services	208,538	7,600	7,600	-	0.00%
Transfers - To Other Funds	3,535,318	3,500,429	3,245,864	(254,565)	-7.27%
<i>Total Use of Funds</i>	\$ 13,330,602	\$ 13,500,867	\$ 13,314,687	\$ (186,180)	-1.38%

**2016 BUDGETED EXPENDITURES BY CATEGORY--General Fund
(without ending cash)**



Capital Outlay and Interfund Charges for Services were each less than 1% of the General Fund.

GENERAL FUND REVENUE MANUAL



Special Events



**City of Aberdeen
2016 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 2015 was \$898,738,864. Updated preliminary valuation numbers (projected for 2016) were not available from the Assessor’s Office, so 2015 valuations with an estimated 2% reduction have been used for the Proposed Budget. The IPD was less than 1% , therefor “finding of substantial need” will be required by Resolution to continue with a 1% increase in property taxes for 2016.

Projection Method and Comments:

The current budget allocation utilizes the City’s 1% growth limit estimated at \$20,500. Estimates are based on the 2015 final assessed valuation plus an average of new construction values for the past 3 years.

General Tax Levy estimate – Current Expense Fund	\$2,692,585
General Tax Levy estimate – Fire Pension Fund	<u>198,172</u>
Total	\$2,890,757

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

B. SALES TAXES

Authority:

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

Description of Revenue:

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



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Projection Method and Comments:

The sales tax projection for 2016 is based on current year collection patterns adjusted for known construction and business fluctuations for 2016.

Sales tax revenue is projected to decrease by \$189,337 from 2015. This is a 3% decrease. Estimates are based on known fluctuations related to construction projects. The pontoon project and Grays Harbor College construction projects ended in 2015, causing large decreases. There are no large construction projects that the City can confidently project on for 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 2016 is based on current year revenues adjusted for decreases in construction.

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 2016 is based on current year revenues adjusted for decreases in construction.

E. ADMISSIONS TAXES

Authority:

- RCW 35.21.280
- City Ordinance #6504



**City of Aberdeen
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Description of Revenue:

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

Projection Method and Comments:

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

F. UTILITY TAX – WATER AND SEWER

Authority:

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

Description of Revenue:

A 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



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Description of Revenue:

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

Projection Method and Comments:

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

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

I. UTILITY TAX – ELECTRIC

Authority:

- RCW 35.21.870
- City Ordinance #5632

Description of Revenue:

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

Projection Method and Comments:

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

J. INTERFUND TAX – WATER, SEWER, INDUSTRIAL WATER

Authority:

- RCW 35.22.570
- RCW 35a.82.020

Description of Revenue:

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

Projection Method and Comments:

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



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General Fund**

K. LEASEHOLD EXCISE TAX

Authority:

- RCW 82.29A.040
- City Ordinance #5296

Description of Revenue:

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

Projection Method and Comments:

N/A

L. GAMBLING TAX

Authority:

- RCW 9.46.110
- City Ordinance #5797

Description of Revenue:

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

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

Projection Method and Comments:

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

M. MISCELLANEOUS TAX

Authority:

N/A

Description of Revenue:

Various tax sources such as:

- Sales of Tax Title Property
- Business Tax Penalties

Projection Method and Comments:

2016 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:

2016 projections are based on 2015 activity levels with an additional \$70,000 based on known projects.



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D. MISCELLANEOUS LICENSES AND PERMITS

Authority:

N/A

Description of Revenue:

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

Projection Method and Comments:

Estimates are based on current collection history.



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INTERGOVERNMENTAL

A. CITY ASSISTANCE

Authority:

- RCW 43.08.290
- RCW 82.45.060

Description of Revenue:

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

Projection Method and Comments:

The estimated City Assistance money for 2016 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 \$118,000 for 2016. 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:

2016 projections are based on a historical analysis of the PUD Privilege Tax trends.

C. CRIMINAL JUSTICE

Authority:

- RCW 82.14.320
- RCW 82.14.330

Description of Revenue:

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

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



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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:

2016 revenue calculated on a per capita basis were calculated based on 2016 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 2016, 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.

2016 estimated per capita distribution	\$ 4.43
2015 estimated population	<u>16,780</u>
	\$74,335

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.

2016 estimated per capita distribution	\$ 8.61
2015 estimated population	<u>16,780</u>
	\$144,476

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
2016 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
2016 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 2015.

B. MISCELLANEOUS

Authority:

N/A

Description of Revenue:

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

Projection Method and Comments:

N/A

C. TRANSFERS

Authority:

N/A

Description of Revenue:

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

Projection Method and Comments:

N/A



200 East Market Street ~ Aberdeen, WA 98520

BUDGET DETAIL

FUND: 001
DEPT: 01

General Government
Legislative

City of Aberdeen
2016 Budget

	2014 Actual	2015 Budget	2016 Budget
Source of Revenue			
Percent of General Government Revenues	0.5%	0.5%	0.6%
Uses of Funds			
Salaries & Wages	\$ 54,420	\$ 55,100	\$ 56,400
Personnel Benefits	4,566	4,600	4,800
Supplies	459	500	300
Other Services & Charges	12,086	13,500	13,250
<i>Total Use of funds</i>	\$ 71,531	\$ 73,700	\$ 74,750

Narrative

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

The "Other Services and Charges" portion of the Legislative budget includes: \$12,000 to publish public notices such as ordinances and variances; \$700 for travel to the AWC convention plus other workshops; and \$550 for miscellaneous expenses such as supplies and telephone expenses. Salaries and Wages are the annual amounts paid to Councilmembers as established by Ordinance.

FUND: 001
DEPT: 02

General Government
Executive

City of Aberdeen
2016 Budget

	2014 Actual	2015 Budget	2016 Budget
Source of Revenue			
Percent of General Government Revenues	0.1%	0.1%	0.1%
Uses of Funds			
Salaries & Wages	\$ 12,471	\$ 12,500	\$ 13,095
Personnel Benefits	1,050	1,060	1,102
Supplies	216	300	300
Other Services & Charges	1,686	1,790	1,550
<i>Total Use of funds</i>	\$ 15,423	\$ 15,650	\$ 16,047

Narrative

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

The "Other Services and Charges" portion of the Executive budget includes \$200 for travel to the AWC convention and registration; \$1,350 for miscellaneous expenses such as postage, telephone and dues.

The Mayor's salary is established by Ordinance.

FUND: 001
DEPT: 03

General Government
Judicial

City of Aberdeen
2016 Budget

	2014 Actual	2015 Budget	2016 Budget
Source of Revenue			
Percent of General Government Revenues	4.7%	3.9%	4.1%
Uses of Funds			
Salaries & Wages	\$ 307,525	\$ 315,238	\$ 323,957
Personnel Benefits	138,395	144,265	154,560
Supplies	11,432	10,500	10,000
Other Services & Charges	165,307	59,270	52,860
Capital Outlay	-	500	-
<i>Total Use of funds</i>	\$ 622,659	\$ 529,773	\$ 541,377

Narrative

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.

2015 Achievements

- Streamlined court procedures, strategic calendar management and the outsourcing of fine payments have kept court costs low allowing for budget reductions.
- Court collections have increased 57 percent.
- No extraordinary expenses were incurred this year.
- New efficient filing system is being phased in to ease with file management and destruction schedules.
- Cross training of staff has increased staff productivity and flexibility.
- The quash warrant procedure continues to reduce jail and court costs.

2016 Objectives & Goals

- Implement policies and procedures for compliance with new General Rule 31.1 regarding Access to Administrative Records
- Update Court website in compliance with GR 31.1

2016 Budget Highlights

Excluding payroll, all line items have been carried over from the previous year without any increases. In fact, the Court has made a 10 percent reduction in its supplies, services and capital outlay budgets.

FUND: 001
DEPT: 05

General Government
General Department

City of Aberdeen
2016 Budget

	2014 Actual	2015 Budget	2016 Budget
Source of Revenue			
Percent of General Government Revenues	28.0%	29.1%	27.6%
Uses of Funds			
Insurance	\$ 86,214	\$ 86,215	\$ 81,000
Elections	-	-	5,000
Voter Registration	6,175	6,200	9,000
Legal Services - Indigent Defense	-	200,000	200,000
Computer Consultant, Web Page, Backup	156	30,000	29,000
Miscellaneous	1,618	1,500	1,500
Intergovernmental Services--			
Dues to Association of Wash. Cities	10,421	10,521	10,600
Substance Abuse	3,651	3,000	4,400
Olympic Air Pollution Agency	7,601	7,600	7,700
Greater Grays Harbor (EDC)	12,000	12,000	12,250
Council of Governments	25,379	25,379	27,500
Washington State Auditors	41,709	45,000	40,000
Transfers--			
Library - (101)	83,500	73,500	68,500
Parks - (102)	978,260	938,990	886,250
Streets - (103)	1,073,010	1,018,696	958,000
Pavillion - (107)	13,329	-	-
Insurance Reserves - (112)	26,500	-	50,000
Animal Control Fund - (121)	32,100	116,311	116,556
Parking Enforcement- (122)	53,220	56,622	60,558
Canine - (123)	5,655	5,655	-
Museum Fund - (125)	23,000	25,000	25,000
Public Building Fund - (320)	52,744	-	40,000
Recreational Sports Program - (132)	-	15,000	20,000
Grant Fund -. (305)	-	135,150	-
Fire Pension - (611)	654,000	447,805	421,000
Police Pension - (612)	540,000	667,700	600,000
<i>Total Use of funds before ending cash</i>	\$ 3,730,242	\$ 3,927,844	\$ 3,673,814
<i>Ending Cash Balance</i>	\$ -	\$ 4,851,831	\$ 4,626,779
<i>Total Use of Fund Balance</i>	\$ 3,730,242	\$ 8,779,675	\$ 8,300,593

Narrative

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

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

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

City of Aberdeen
2016 Budget

	2014 Actual	2015 Budget	2016 Budget
Source of Revenue			
Percent of General Government Revenues	2.7%	2.8%	3.1%
Uses of Funds			
Salaries & Wages	\$ 470,230	\$ 477,100	\$ 481,000
Personnel Benefits	200,617	210,500	216,125
Supplies	8,531	11,500	11,000
Other Services & Charges	45,416	57,800	54,600
Reallocated Costs	(370,530)	(375,720)	(347,220)
Capital Outlay	1,562	-	-
<i>Total Use of funds</i>	\$ 355,826	\$ 381,180	\$ 415,505

Narrative

General Department Overview

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

2015 Achievements

- Successfully completed financial audit with a clean opinion and no findings.
- Expanded document scanning and web posting for council documents.
- Implemented remote depositing with bank, reducing time lag for deposits and increasing access time for cash.
- Began audit of City's computer cabling, security for internet, and phone upgrade project.
- Complete City's purchasing & bidding policies. (Fall/Winter 2015)
- Facilitated Council budget workshops and completed requested projections.
- Assisted Legal & Human Resource Departments with materials for arbitration hearing.

2016 Goals

- Expand credit card collection mode to non-utility transactions.
- Continue technology enhancement project with computer networks consolidation, upgrade of infrastructure, enhance security and upgrade of phone system.
- Automation of public records requests for greater control of deadlines and efficiency in process.

FUND: 001
DEPT: 16

General Government
Legal

City of Aberdeen
2016 Budget

	2014 Actual	2015 Budget	2016 Budget
Source of Revenue			
Percent of General Government Revenues	1.9%	2.0%	2.1%
Uses of Funds			
Salaries & Wages	\$ 210,492	\$ 226,888	\$ 232,815
Personnel Benefits	66,762	87,786	97,553
Supplies	4,157	4,400	2,500
Other Services & Charges	18,008	11,000	8,200
Reallocated Costs	(51,607)	(57,940)	(59,190)
Capital Outlay	-	-	-
<i>Total Use of funds</i>	\$ 247,812	\$ 272,134	\$ 281,878

Narrative

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.

FUND: 001
DEPT: 18

General Government
Human Resources

City of Aberdeen
2016 Budget

	2014 Actual	2015 Budget	2016 Budget
Source of Revenue			
Percent of General Government Revenues	0.8%	0.8%	0.8%
Uses of Funds			
Salaries & Wages	\$ 124,304	\$ 136,819	\$ 143,875
Personnel Benefits	47,378	53,106	57,415
Supplies	4,633	5,500	4,000
Other Services & Charges	11,388	11,700	9,850
Reallocated Cost	(77,019)	(95,320)	(118,240)
Capital Outlay	-	-	9,210
<i>Total Use of funds</i>	\$ 110,684	\$ 111,805	\$ 106,110

Narrative

General Department Overview

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

2015 Achievements

- Achieved AWC Well City Award and 2% insurance premium discount.
- Produced the quarterly *Aberdeen at Work* newsletter.
- Facilitated the monthly meetings of re-created city-wide safety committee.
- Created and implemented a “Who to Call” list for use by staff as well as citizens
- Assisted local incident management team with collection of flood damage reports and production of press releases
- Updated 8 City policies including policies related to whistleblower protections, drug and alcohol testing, drug-free workplace, smoking and tobacco.
- Implemented new policy in compliance with new Washington law regarding unrequested medical records.
- Assisted in hiring of 7 new employees in 2015.

2016 Objectives & Goals

- Assist in contract negotiations with all four unions
- Review and recommend changes to the City Personnel Policies
- Review and recommend changes to promotional testing processes at the Police Department.
- Implement the City safety committee’s departmental recognition program to enhance safety awareness and culture
- Achieve AWC’s Well City Award and 2% insurance premium discount
- Assist with the update of the City’s Comprehensive Emergency Management Plan

Narrative Continued**2016 Budget Highlights**

As a small department, the greatest expense is for the department is salaries and benefits. The supply lines are minimal, with the largest cost, almost \$5,000, being the department's share of the annual license cost for the human resources/payroll software needed by Finance. In addition, the City's budget for the city-wide wellness program (that works to earn us a 2% insurance premium discount) also resides in the Human Resources Department budget.

For 2016, all expenses were reviewed and small adjustments were made where possible. The largest change comes from the re-alignment of the expenses for staff to reflect the time spent working on the LEOFF I retiree benefits. 20% of the Human Resources Technician time, and 5% of the Director's time is spent on LEOFF I retiree related issues. Therefore, those salary and benefit expenses have been allocated to those funds to more accurately reflect the costs of administration. This results in a decrease in the Human Resources Department budget, but is cost neutral for the general fund, as it is simply an allocation change.

FUND: 001
DEPT: 19

General Government
Facilities

City of Aberdeen
2016 Budget

	2014 Actual	2015 Budget	2016 Budget
Source of Revenue			
Percent of General Government Revenues	0.8%	0.7%	0.7%
Uses of Funds			
Supplies	\$ 4,757	\$ 4,500	\$ 5,000
Other Services & Charges	106,070	88,000	81,970
Capital Outlay	-	-	-
<i>Total Use of funds</i>	\$ 110,827	\$ 92,500	\$ 86,970

Narrative

General Department Overview

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

FUND: 001
DEPT: 21

General Government
Engineering

City of Aberdeen
2016 Budget

	2014 Actual	2015 Budget	2016 Budget
Source of Revenue			
Percent of General Government Revenues	2.1%	2.5%	2.4%
Uses of Funds			
Salaries & Wages	\$ 182,920	\$ 208,052	\$ 215,107
Personnel Benefits	61,685	74,708	81,618
Supplies	12,633	14,000	6,200
Other Services & Charges	8,972	30,050	16,500
Interfund Payments	8,538	5,100	5,100
Capital Outlay	-	-	-
<i>Total Use of funds</i>	\$ 274,748	\$ 331,910	\$ 324,525

Narrative

General Department Overview

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

2015 Achievements

Various street improvement projects completed including the 2015 Transportation Benefit District paving project on Market Street, the ADA Pedestrian Ramp project throughout the city and the sewer and water slide repair projects near Baila Way

2016 Objectives & Goals

Manage the 2016 capital improvement program including the TBD and the pavement preservation project.

FUND: 001
DEPT: 23

General Government
Community Development

City of Aberdeen
2016 Budget

	2014 Actual	2015 Budget	2016 Budget
Source of Revenue			
Percent of General Government Revenues	2.7%	2.7%	2.9%
Uses of Funds			
Salaries & Wages	\$ 233,711	\$ 199,092	\$ 204,824
Personnel Benefits	81,394	96,024	99,530
Supplies	3,557	7,000	6,000
Other Services & Charges	38,889	55,000	71,000
Capital Outlay	-	-	-
Interfund Charges for Services	-	2,500	2,500
<i>Total Use of funds</i>	\$ 357,551	\$ 359,616	\$ 383,854

Narrative

General Department Overview

This Department houses the Planning, Building and Code Compliance Divisions of the City of Aberdeen. This Department has 5 full time employees, with one of the five positions remaining vacant and unfunded for the 2016 year.

Planning Division

This division of the department processes land use permit actions involving conditional uses, variances, rezones, subdivisions, short plats, boundary line adjustments, shoreline and environmental permits and commercial permissive use permits. This department also serves as Secretary to the Planning Commission, the Board of Adjustment, the Shoreline Hearings Board, the Good Neighbor's Revolving Loan Fund Committee and the Historic Preservation Commission. This department also administers the Urban Development Action Grant (UDAG) fund, the Neighborhood Stabilization Program (NSP), the Community Development Block Grant (CDBG) and the Brownfield Redevelopment Fund. This department is also responsible for some of the preparation and submittal of grant and loan applications as well as helping oversee any environmental cleanup/redevelopment projects. Currently this division has one employee. There is a full time employee position (shared with the Building Division) that will not be funded in 2016.

Building Division

This division of the department is responsible for reviewing construction plans for compliance with building, plumbing, mechanical, energy and barrier-free design codes and ordinances. This division issues permits for new and remodeled commercial and residential structures and performs inspections for structural, plumbing and mechanical inspections for numerous city and private sector construction projects. Currently this division has two full-time and one part-time employee. There is a fulltime employee position (shared with the Planning Division) that will not be funded in 2016.

Code Compliance Division

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

Narrative Continued

2016 Objective and Goals

Planning Division

This division will work with a consultant on preparing a detailed inventory on approximately 60+ properties in preparation for creating a "Downtown Historic District." This division will focus additional effort in the downtown in continuing to help in getting Main Street off the ground, as well as continued efforts in revitalization. This division will also continue working directly with the Grays Harbor Historical Seaport Authority and helping to facilitate a master plan for the Seaport Landing Development. This division will be working closely with other departments in promoting the City in general. This division will also continue the process of updating the Shoreline Master Program for the City of Aberdeen. We anticipate that the update of Aberdeen's Shoreline Master Plan will be in 2016. This division will be working closely with Greater Grays Harbor Inc. on developing the Gateway Center Project, specifically on securing grant funding for engineering and design. This division will also work directly with the Trust for Public Lands on purchasing 6 acres of waterfront property for the long term development of park land.

Building Division

This division will continue the administration of the building abatement program from fiscal year 2015. In 2016, this division will work toward the goal of digitizing and streamlining the address files. This division will continue to produce monthly reports to the Mayor and City Council on activities in the building and code compliance divisions.

Code Compliance Division

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

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

Civic/Education

Planning Division

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

Building Division

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

Code Compliance Division

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

FUND: 001
DEPT: 45

General Government
Police

City of Aberdeen
2016 Budget

	2014 Actual	2015 Budget	2016 Budget
Source of Revenue			
Percent of General Government Revenues	37.6%	36.8%	37.6%
Uses of Funds			
Salaries & Wages	\$ 3,374,871	\$ 3,366,810	\$ 3,424,274
Personnel Benefits	1,130,039	1,167,634	1,228,139
Supplies	63,886	60,500	41,300
Other Services & Charges	382,859	367,753	318,642
Intergovernmental Services	-	-	-
Capital Outlay	-	-	-
Interfund Payments	50,000	-	-
<i>Total Use of funds</i>	\$ 5,001,655	\$ 4,962,697	\$ 5,012,355

Narrative

Patrol

The Patrol Section consists of two patrol teams, Blue and Gold, each supervised by a Lieutenant, under the direction of Patrol Section Captain. Patrol officers are the first responders to all calls for service from our citizens. We anticipate that in 2016 requests for police assistance will be consistent with what we have experienced for the last several years with our officers responding to more than 26,000 calls for police service. These calls will vary from relatively minor situations to life-threatening occurrences. Officers days are filled with many types of job assignments including investigating misdemeanor and felony crimes, working traffic enforcement, providing protection of persons and property, serving felony and misdemeanor warrants, serving subpoenas and restraining orders, preparing and filing cases for prosecution, appearing in Municipal, District, Juvenile and Superior courts, and helping maintain our jail while providing a safe environment for confined persons, providing public education, animal control, parking enforcement, and many other services to our citizens. A Patrol Sergeant has verbally announced that he will retire early in the 2nd quarter of 2016.

In 2015, our efforts to obtain a Department of Justice COPS Grant (applied for in 2014), in partnership with the Aberdeen School District, to provide a School Resource Officer (SRO) program was successful. Starting September 14, 2015, the SRO began patrolling the Aberdeen Schools. The SRO will work at building strong relationships and trust with our students, teachers and community members. This is a valuable program we are excited to provide to our community again.

Investigations

In 2015, the investigations Section was commanded by a Captain. He retired on September 2, 2015. The Investigations Section has been reorganized and is now under the supervised by a Sergeant. Four Detectives, with one assigned to the Grays Harbor County Drug Task Force, work under his direction to complete follow-up investigations on most felony and other serious crimes. If we look at case load numbers for the last several years, in 2016 more than 1500 felony cases will be investigated. Because of budget reductions we have chosen not to fill Captain position or the Investigations Police Services Clerk position, which has been vacant since 2008. The felony caseload is not anticipated to decrease so each Detective will have a higher workload, and a little more stress trying to operate at the same effectiveness as we have come to expect. In order to complete the very high magnitude of paperwork and investigations data entry, we will continue to use the services of Express Personnel to provide a clerical person for our Detectives Section who works 20 hours per week. The Investigative Sergeant also supervises the Police Evidence Specialist and the evidence room.

Records

Our three Records Specialists continue to do an amazing job day in and day out. They complete volumes of data entry, and filing reports, court orders and warrants and handling the numerous requests for public disclosure information, concealed pistol permits, firearms dealer permits and other requests from citizens. Taking in to consideration that the records staff also talks to over 200 people per day at the counter or on the phone, you can see this 3 person staff is exceedingly busy.

FUND: 001
DEPT: 46

General Government
Care/Custody of Prisoners

City of Aberdeen
2016 Budget

	2014 Actual	2015 Budget	2016 Budget
Source of Revenue			
Percent of General Government Revenues	3.4%	3.3%	3.2%
Uses of Funds			
Salaries & Wages	\$ 215,774	\$ 256,444	\$ 251,512
Personnel Benefits	94,180	129,334	135,951
Supplies	52,643	55,000	36,000
Other Services & Charges	4,212	10,300	5,500
Intergovernmental Services	-	-	-
Capital Outlay	-	-	-
Interfund Payments	90,000	-	-
<i>Total Use of funds</i>	\$ 456,809	\$ 451,078	\$ 428,963

Narrative

In 2015 we saw a reduction in the daily population at our municipal jail that we expect to continue in 2016. However, no matter what the jail population, the jail must be staffed 24/7. In 2015, because of Correction Officer staffing (we were down to 2 Correction Officers), we expended a lot of overtime hours to staff the jail 24/7. We had hoped that cost would be reduced in 2015 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 have 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. The next opening is January 2016. We continue to try and resolve our jail staffing issues and hopefully will be successful with future applicants. One of the issues that will be a problem for the city will be felony medical cost that have been foisted on the Cities by the County Board of Commissioners. Until 2015, the County has born the cost for felony medical cost from county taxes paid by all the tax payers of the county. There is no way that we can determine the medical needs of a felony suspect. If we were to budget for the worst case, we would have to add hundreds of thousands of dollars to the budget.

FUND: 001
DEPT: 48

General Government
Fire

City of Aberdeen
2016 Budget

	2014 Actual	2015 Budget	2016 Budget
Source of Revenue			
Percent of General Government Revenues	13.3%	13.4%	13.5%
Uses of Funds			
Salaries & Wages	\$ 1,172,441	\$ 1,193,753	\$ 1,162,102
Personnel Benefits	404,643	413,499	432,824
Supplies	31,382	46,800	57,700
Other Services & Charges	96,657	151,500	149,213
Capital Outlay	5,000	-	-
Interfund Payments	60,000	-	-
<i>Total Use of funds</i>	\$ 1,770,123	\$ 1,805,552	\$ 1,801,839

Narrative

General Department Overview

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

2016 Objectives & Goals

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

FUND: 001
DEPT: 49

General Government
911 Call Center

City of Aberdeen
2016 Budget

	2014 Actual	2015 Budget	2016 Budget
Source of Revenue			
Percent of General Government Revenues	1.5%	1.4%	1.3%
Uses of Funds			
Intergov'n't Emergency 911 Call Center	\$ 204,200	\$ 181,628	\$ 162,900
Intergov'n't telephonic warning	-	3,800	3,800
Intergov'n't Emergency Management	512	-	-
<i>Total Use of funds</i>	\$ 204,712	\$ 185,428	\$ 166,700

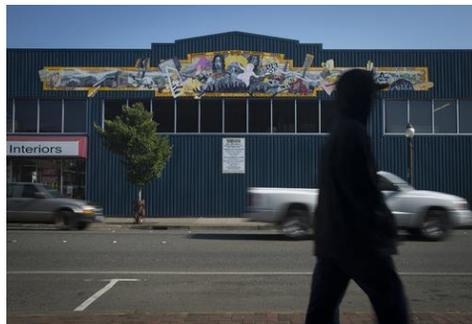
Narrative

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

SPECIAL REVENUE FUNDS



Murals Around Town



	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ -	\$ -
Transfer from General Government	83,500	73,500	68,500
Miscellaneous	309.00	-	-
<i>Total Source of Funds</i>	\$ 83,809	\$ 73,500	\$ 68,500
Uses of Funds			
Salaries	\$ -	\$ -	\$ -
Supplies	4,365	3,900	3,900
Other Services & Charges	59,065	69,600	64,600
Capital Outlay	-	-	-
Transfer to General Government	50	-	-
Ending Cash Balance	-	-	-
<i>Total Use of funds</i>	\$ 63,480	\$ 73,500	\$ 68,500

Narrative

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

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

The 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.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 23,000	\$ 30,000
Charges for Services	32,486	34,000	34,100
Transfer from Current Expense Fund (001)	978,260	938,990	886,250
Transfer from Morrison Park (107)	11,000	11,000	11,000
Transfer from Community Center (128)	2,500	2,500	2,500
Miscellaneous	4,396	12,700	200
<i>Total Source of Funds</i>	\$ 1,028,642	\$ 1,022,190	\$ 964,050
Uses of Funds			
Salaries & Wages	\$ 520,197	\$ 549,025	\$ 520,638
Personnel Benefits	166,779	179,565	179,825
Supplies	120,098	99,750	88,500
Other Services & Charges	112,843	97,850	111,448
Intergovtl Serv/Taxes	-	-	-
Reallocated Costs	10,983	11,000	13,870
Capital Outlay	3,678	-	-
Interfund - Equipment Rental	78,322	62,000	45,000
Ending Cash Balance	-	23,000	4,769
<i>Total Use of funds</i>	\$ 1,012,900	\$ 1,022,190	\$ 964,050

Narrative

General Department Overview

The Aberdeen Parks & Recreation Department is a full service agency that is responsible for the administration, development, and maintenance of over 240 acres of developed park land and beautification grounds within our city. Of which, 140 acres are considered high use. We also provide over 65 organized recreation programs for our constituents of all ages. The department is staffed by 6 full time employees, and supplemented by a part time staff of between 20 and 40, working as recreation leaders and supervisors, umpires, scorekeepers, instructors, and maintenance crews.

2015 Achievements

In addition to our daily maintenance in the parks, we maintained 95 hanging flower baskets and 72 flower pots; held three successful community clean ups – Comcast Cares Day, Happy Trails/Morrison Park, and the Fall Clean Up; we placed turf in our bullpens on Ken Waite Field. Most of our recreation programs are organized and funded through Fund 132, however, we continue to coordinate and organize recreation programs and outside user groups access to our facilities through Fund 102.

2016 Objectives & Goals

Our main priority for 2016 will be to complete Phase 2 restoration of Sam Benn Park. This project will repair, create a new bulkhead to support the tennis courts, build ADA sidewalks to the tennis courts, build a sitting/viewing area adjacent to the tennis courts as well as a sitting area below the tennis courts. A secondary project that is scheduled to be completed during 2016 is to improve the parking and replace the trees and sidewalks along the “Memorial Walk” of Sam Benn Park.

2016 Budget Highlights

2016 is shaping up to be an exciting year for the Parks Department. We hope to complete our Sam Benn Park Phase 2 remodel (Fund 320) as well as improve parking at Sam Benn Park (Fund 320).

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 84,270	\$ 52,500
Motor Vehicle Tax	346,322	342,100	350,000
Grant	-	-	25,000
Intergovernmental Revenues	418,374	480,000	480,000
Charges for Services	5,249	10,000	5,000
Miscellaneous	1,777	6,000	30,000
Transfer from 405	-	-	-
Transfer from General Government	1,073,010	1,018,696	958,000
<i>Total Source of Funds</i>	\$ 1,844,732	\$ 1,941,066	\$ 1,900,500
Uses of Funds			
Salaries & Wages	\$ 748,336	\$ 774,559	\$ 774,425
Personnel Benefits	331,827	360,677	378,281
Supplies	158,856	142,840	148,420
Other Services & Charges	394,911	377,150	345,874
Intergovtl Serv/Taxes	-	-	-
Reallocated Costs	21,965	28,060	29,250
Capital Outlay	6,802	41,230	28,000
Interfund - Equipment Rental	179,315	216,550	196,250
Ending Cash Balance	-	-	-
<i>Total Use of funds</i>	\$ 1,842,012	\$ 1,941,066	\$ 1,900,500

Narrative

General Department Overview

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

2015 Achievements

Multiple drainage projects and the construction of approximately 10 wheel chair ramps. A Street lighting project that took advantage of PUD rebates to replace inefficient street lighting on First Street with highly efficient LED lights. The Street Department also started a sidewalk program where Street crews, at the request of the adjoining property owner, removed and replaced deficient sidewalk for free if the owners paid for the concrete. In addition. The Street department also began doing complete hot mix asphalt overlays with the first project being a 1000 ton overlay on .7 miles of Evans Street in South Aberdeen.

2016 Objectives & Goals

Continued participation in the sidewalk replacement program along with renewed emphasis in the street sign replacement and inventory project. Continued participation in the HMA overlay program where street crews will place approximately 1000 tons of hot mix asphalt for the 2016 transportation benefit district. Replacement of inefficient metered Street lighting with highly efficient LED lights through grants and rebates.

2016 Budget Highlights

A 6% reduction from last years budgeted general fund impact.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 204,000	\$ 100,000
Grants	399,380	850,000	86,500
Department of Transportation	72,597	700,000	-
Chehalis Basin Flood Authority	51,604	-	150,000
Investment Interest & Misc.	252	-	-
Transfer in - 399	46,811	20,000	-
<i>Total Source of Funds</i>	\$ 570,644	\$ 1,774,000	\$ 336,500
Uses of Funds			
Capital Outlay	\$ 439,756	\$ 1,774,000	\$ 150,000
Ending Cash Balance	-	-	186,500
<i>Total Use of funds</i>	\$ 439,756	\$ 1,774,000	\$ 336,500

Narrative

General Department 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.

2015 Achievements

The ongoing South Side Levee recertification and the Chehalis River flood authority preliminary engineering for the Northside levee.

2016 Objectives & Goals

Complete the downtown pavement preservation project and get the Southside levee recertified. Have a bid package completed for the Northside levee.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 1,800	\$ 8,200
Motor Vehicle Tax (6.92%)	1,461	1,200	1,200
Transfer from General Government	-	-	-
Investment Interest & Misc	1,774	-	-
<i>Total Source of Funds</i>	\$ 3,235	\$ 3,000	\$ 9,400
Uses of Funds			
Capital Improvements	\$ 2,053	\$ 2,000	\$ 2,000
Transfers to Morrison Park Fund	-	-	-
Ending Cash Balance	-	1,000	7,400
<i>Total Use of funds</i>	\$ 2,053	\$ 3,000	\$ 9,400

Narrative

General Department Overview

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

2015 Achievements

We worked on building accessible ramps and installed two benches along the Chehalis River Walkway.

2016 Objectives & Goals

Finish the accessible ramps to access the Chehalis River Walkway.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 10,348	\$ 20,000
Interest & Other Misc. Revenue	14,101	530	550
Pavilion Rent	42,818	35,000	35,000
<i>Total Source of Funds</i>	\$ 56,919	\$ 45,878	\$ 55,550
Uses of Funds			
Pavilion Operations & Building Improvements	\$ 43,270	\$ 29,650	\$ 29,558
Park Maintenance	590	-	-
Transfer to Parks Fund	11,000	11,000	11,000
Ending Cash Balance		5,228	14,992
<i>Total Use of funds</i>	\$ 54,860	\$ 45,878	\$ 55,550

Narrative

General Department Overview

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

2015 Achievements

We continue to average 200 events a year

2016 Objectives & Goals

We plan for some heating system repairs in 2016.

FUND: 112**Insurance Reserve***City of Aberdeen
2016 Budget*

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 861,815	\$ 1,201,000
Investment Interest & Misc.	2,955	-	-
Insurance Recoveries	9,932	-	-
Transfer	326,500	-	50,000
<i>Total Source of Funds</i>	\$ 339,387	\$ 861,815	\$ 1,251,000
Uses of Funds			
Claims & Judgments	\$ 7,445.00	\$ -	
Professional Services	-		50,000
Ending Cash Balance	-	861,815	1,201,000
<i>Total Use of funds</i>	\$ 7,445	\$ 861,815	\$ 1,251,000

Narrative

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

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

During the 2008 budget process a reserve for Police and Fire Pension long term care was established. In accordance with budget policy, the balance of the unspent long term care appropriations will be transferred into this reserve annually. The balance held in this reserve at the end of 2015 is projected to be \$1,201,500.

FUND: 120**Emergency Services***City of Aberdeen
2016 Budget*

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 149,992	\$ 139,146
Intergovernmental Revenues	137,460	128,470	129,870
EMS Availability Fee	1,849,115	1,898,468	1,947,916
Ambulance/EMS Aid Fees	1,252,795	1,170,884	1,200,000
Investment Interest/Misc.	2,875	-	884
Transfer from General Fund:	-	-	-
<i>Total Source of Funds</i>	\$ 3,242,245	\$ 3,347,814	\$ 3,417,816
Uses of Funds			
Salaries & Wages	2,040,909	2,086,551	2,152,074
Personnel Benefits	726,509	709,517	726,573
Supplies	58,470	92,000	90,000
Other Services & Charges	126,229	187,000	165,893
Reallocated Costs	54,927	59,000	69,800
Capital Outlay	5,000	-	-
Transfer Out for 911 Dispatch	36,263	24,600	24,330
Interfund- Equipment Rental Reserve	50,000	50,000	50,000
Ending Cash Balance	-	139,146	139,146
<i>Total Use of funds</i>	\$ 3,098,307	\$ 3,347,814	\$ 3,417,816

Narrative**General Department Overview**

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

2016 Objectives & Goals

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

FUND: 121**Animal Control***City of Aberdeen
2016 Budget*

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ -	\$ -
License fees	971	1,000	1,000
Intergovernmental Revenues	6,239	3,500	3,500
Shelter Fees/Court Fines	4,212	4,500	4,500
Transfer from General Fund	32,100	116,311	116,556
Interest Income/Donations/Misc.	1,023	-	
<i>Total Source of Funds</i>	\$ 44,545	\$ 125,311	\$ 125,556
Uses of Funds			
Salaries & Wages	\$ 79,305	\$ 78,395	\$ 79,170
Personnel Benefits	25,096	25,986	31,022
Supplies	895	2,500	1,500
Other Services & Charges	14,021	15,100	10,394
Capital Outlay	-	-	-
Reallocated Costs	4,390	3,330	3,470
Ending Cash Balance	-	-	-
<i>Total Use of funds</i>	\$ 123,707	\$ 125,311	\$ 125,556

Narrative

The Animal Control is staffed by a full time Animal Control Officer assisted by a half time Shelter Custodian. The Animal Control Officer is responsible for patrolling the streets of Aberdeen investigating animal complaints, caring for and adopting animals that are housed at the shelter. He also responds to calls for service to include vicious animals, biting, lost animals, injured animals, etc. The ACO also patrols the city limits of Westport one day per week, per a services contract, as well as houses animals for other jurisdictions upon request, (for a fee).

FUND: 122**Downtown Parking Enforcement***City of Aberdeen
2016 Budget*

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ -	\$ -
Parking Infraction Fees	6,060	5,000	5,000
Business Improvement District Assessment	9,310	6,000	8,500
Interest Income	101	-	-
Transfer from General Fund	53,220	56,622	60,558
<i>Total Source of Funds</i>	\$ 68,691	\$ 67,622	\$ 74,058
Uses of Funds			
Salaries & Wages	\$ 46,200	\$ 46,624	\$ 47,096
Personnel Benefits	17,271	18,498	19,652
Supplies	153	500	500
Reallocated Costs	2,193	-	2,310
Business Improvement District	23	2,000	4,500
Ending Cash Balance	-	-	-
<i>Total Use of funds</i>	\$ 65,840	\$ 67,622	\$ 74,058

Narrative

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.

FUND: 123**Police Canine Program***City of Aberdeen
2016 Budget*

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 2,020	\$ 2,000
Donations	15,000	15,000	15,000
Transfer from Current Expense Fund (001)	5,655	5,655	-
Interest Income	-	-	-
<i>Total Source of Funds</i>	\$ 20,655	\$ 22,675	\$ 17,000
Uses of Funds			
Salaries & Wages	\$ 9,415	\$ 9,000	\$ 9,000
Personnel Benefits	2,966	3,290	3,290
Supplies	1,895	900	900
Other Services & Charges	6,499	9,485	3,810
Ending Cash Balance	-	-	-
<i>Total Use of funds</i>	\$ 20,775	\$ 22,675	\$ 17,000

Narrative

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

FUND: 125**Museum****City of Aberdeen
2016 Budget**

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 3,000	\$ 3,000
Transfer from General Fund	23,000	25,000	25,000
Investment Interest & Donations	28	-	-
<i>Total Source of Funds</i>	\$ 23,028	\$ 28,000	\$ 28,000
Uses of Funds			
Supplies	\$ -	\$ 250	\$ 250
Other Services & Charges	24,303	25,100	25,100
Ending Cash Balance	-	2,650	2,650
<i>Total Use of funds</i>	\$ 24,303	\$ 28,000	\$ 28,000

Narrative

The City provides \$25,000 towards the operation of the Museum.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 37,684	\$ 50,000
Grants & Loans	-	24,000	-
Rent, Lease & Interest Income	103,744	79,600	103,750
<i>Total Source of Funds</i>	\$ 103,744	\$ 141,284	\$ 153,750
Uses of Funds			
Supplies	\$ 18	\$ 200	\$ 200
Other Services & Charges	81,677	88,880	89,390
Debt Service	26,138	24,000	24,000
Transfer to Parks Fund (102)	2,500	2,500	2,500
Improvements	-	-	-
Ending Cash Balance	-	25,704	37,660
<i>Total Use of funds</i>	\$ 110,333	\$ 141,284	\$ 153,750

Narrative

General Department Overview

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

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

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

2015 Achievements

We were able to finally stop the leaks along the Westerly wall of the building.

2016 Objectives & Goals

Work with CCAP to repair the cabinets and Westerly wall in the kitchen.

FUND: 132**Recreational Sports
Programs***City of Aberdeen
2016 Budget*

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 135,490	\$ 150,000
Program Fees	52,847	55,100	55,000
Investment Income & Misc.	12,485	10,400	12,100
Transfers In	25,000	30,000	32,000
<i>Total Source of Funds</i>	\$ 90,332	\$ 230,990	\$ 249,100
Uses of Funds			
Program Costs	\$ 76,089	\$ 83,550	\$ 111,800
Capital Outlay	24,587	-	-
Interfund Payments	19,360	23,518	7,000
Ending Cash Balance	-	123,922	130,300
<i>Total Use of funds</i>	\$ 120,036	\$ 230,990	\$ 249,100

NarrativeGeneral Department Overview

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

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

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

2015 Achievements

We did not have any major construction projects during 2015

2016 Objectives & Goals

We will be moving the very successful downtown flower program into Fund 132 in 2016.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 237,000	\$ 253,000
Forfeiture Income	4,099	-	-
Grants & Intergovernmental Revenue	144,210	149,700	123,555
Investment Income/Misc./Firing Range	15,245	14,500	
<i>Total Source of Funds</i>	\$ 163,554	\$ 401,200	\$ 376,555
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	-	143,000	206,258
<i>Total Use of funds</i>	\$ 165,203	\$ 401,200	\$ 376,555

Narrative

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

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

2016 Budget Highlights

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

DEBT & CAPITAL FUNDS



Departments & City Buildings



	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 20,825	\$ 44,000
Taxes	81,608	57,000	59,000
Investment Interest	42	-	-
Transfer In		-	-
<i>Total Source of Funds</i>	\$ 81,650	\$ 77,825	\$ 103,000
Uses of Funds			
Debt Service - Principal	\$ 70,699	\$ 69,120	\$ 72,530
Debt Service - Interest	10,142	8,705	7,266
Other Services & Charges	-	-	-
Ending Cash Balance		-	23,204
<i>Total Use of funds</i>	\$ 80,841	\$ 77,825	\$ 103,000

Narrative

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

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

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

As of December 31, 2016, the principal value of the outstanding bonds will be \$ 300,040.

	2014 Actual	2015 Budget	2016 Budget
<u>Source of Funds</u>			
Beginning Cash Balance	\$ -	\$ -	\$ -
Federal Grant	175	750,000	3,700,000
Misc Revenue	-		
<i>Total Source of Funds</i>	\$ 175	\$ 750,000	\$ 3,700,000
<u>Uses of Funds</u>			
Neighborhood Stabilization Program	\$ 22,778	\$ 750,000	\$ -
CDBG	-	-	3,600,000
Transfers		-	100,000
Ending Cash Balance		-	-
<i>Total Use of funds</i>	\$ 22,778	\$ 750,000	\$ 3,700,000

Narrative

Fund 301 was established to account for State/Federal grant monies subsequently passed through to sub-recipients.

A Community Development Block grant (CDBG) for the Union Gospel Mission, Phase II construction was awarded to the City of Aberdeen. We will be working directly with the UGM on their construction project in 2016.

The City of Aberdeen has submitted a grant for \$3,000,000 for a CDBG for the redevelopment of the Morck Hotel. It is anticipated that 2016 will also be spent working directly with Craft 3 on the hotel construction project.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 189,600	\$ 180,000
Charges for Services	-	50	150
Investment Interest	782	-	800
Downtown Facade Improvement Program	5,186	2,000	5,000
Transfer	-	-	100,000
<i>Total Source of Funds</i>	\$ 5,968	\$ 191,650	\$ 285,950
Uses of Funds			
Low Interest Loan Program	\$ -	\$ 10,000	\$ 30,000
Ending Cash Balance	-	181,650	255,950
<i>Total Use of funds</i>	\$ -	\$ 191,650	\$ 285,950

Narrative

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

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

In 2016 we expect to revamp this loan fund with an infusion of cash from administration fees associated with the CDBG grant from the Morck Hotel. Our goal is to foster stronger working relationships with our business community in helping to secure funding for building maintenance and repair.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ -	\$ 60,200
Hotel/Motel Tax	60,695	60,000	60,000
Investment Interest	336	200	-
Donations/Loan Payments		-	-
<i>Total Source of Funds</i>	\$ 61,031	\$ 60,200	\$ 120,200
Uses of Funds			
Community Projects	\$ 37,597	\$ 45,200	\$ 45,000
Transfer to Recreational Program Fund (132)	25,000	15,000	12,000
Ending Cash Balance		-	63,200
<i>Total Use of funds</i>	\$ 62,597	\$ 60,200	\$ 120,200

Narrative

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

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ -	\$ -
ASD Funding for SRO	-	-	56,295
Dept. of Justice COPS Grant	209,438	44,580	56,251
Investment Interest	2	-	-
Transfer from General Fund	-	135,150	-
<i>Total Source of Funds</i>	\$ 209,440	\$ 179,730	\$ 112,546
Uses of Funds			
Salaries & Wages	\$ 123,034	\$ 134,024	\$ 81,091
Benefits	43,066	45,706	31,455
Supplies/Equipment	-	-	-
Ending Cash Balance	-	-	-
<i>Total Use of funds</i>	\$ 166,100	\$ 179,730	\$ 112,546

Narrative

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

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

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 285,000	\$ 257,830
Abatement Charges	3,453	1,000	5,000
Intergovernmental Revenue	-		
Transfer from General Government			
Transfer from Garbage Fund	60,000	60,000	60,000
Investment Interest/Donations/Misc.	1,103	750	1,000
Sale of Assets			
<i>Total Source of Funds</i>	\$ 64,556	\$ 346,750	\$ 323,830
Uses of Funds			
Salaries & Wages	\$ 30,838	\$ 33,000	\$ 36,523
Personnel Benefits	9,023	23,520	25,609
Supplies	1,450	1,800	1,500
Repairs, Maintenance & Services	21,053	28,100	42,100
Intergovernmental Services	-	-	-
Nuisance Abatements	-	-	-
Building Abatements	12,162	-	-
Interfund Payments	2,856	2,500	17,500
Transfers		-	-
Capital Outlay	-	-	-
Ending Cash Balance	-	257,830	200,598
<i>Total Use of funds</i>	\$ 77,382	\$ 346,750	\$ 323,830

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.

2016 Objectives and Goals

Continue to abate unsafe buildings and to respond to nuisance abatement complaints. Attempt to convince Grays Harbor County to sell or auction properties that have City of Aberdeen liens which amount to over \$350,000.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 86,493	\$ 35,000
Investment Interest, Misc. Income	3,161		
Donations	284,148	101,236	-
Grant Income	13,534		
Transfer from Parks Fund 102	15,000		
Transfer from General Fund	92,744		40,000
Transfers from Capital Improvement Fund 39	13,774	18,497	75,000
<i>Total Source of Funds</i>	\$ 422,361	\$ 206,226	\$ 150,000
Uses of Funds			
City Hall Projects	\$ 23,635	\$ -	\$ -
Library Projects	19,536	-	-
Parks Projects	29,257	206,226	150,000
Police Department Improvements	45,036	-	-
Fire Dept. Improvements	31,691	-	-
Debt Payment	2,850	-	-
Ending Cash Balance	-	-	-
<i>Total Use of funds</i>	\$ 152,005	\$ 206,226	\$ 150,000

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.

Our main priority for 2016 will be the completion of Phase 2 restoration of Sam Benn Park. This project is partially funded by a grant from the Recreation and Conservation Office of the State of Washington as well as by a transfer of REET money.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 258,000	\$ 100,000
Intergovernmental	-		
Interest Income	988		
Transfer in from Fund 413		-	
<i>Total Source of Funds</i>	\$ 988	\$ 258,000	\$ 100,000
Uses of Funds			
Sewer Plant Improvements	\$ -	\$ 110,000	\$ -
Ending Cash Balance	-	148,000	100,000
<i>Total Use of funds</i>	\$ -	\$ 258,000	\$ 100,000

Narrative

General Department Overview

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

2015 Achievements

Purchased two new pumps for pump-station #2 (Ward 2).

2016 Objectives & Goals

Purchase new emergency generator pump-station #2 (Ward 2). Purchase new generator for wastewater treatment plant. Purchase two new pumps for pump station #16 (Ward 4).

2016 Budget Highlights

All expenses from this fund will be for capital improvements in the wastewater system. Note: 2016 expenditures at pump-station #2 will be subsidized 22% by Cosmopolis.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 45,000	\$ -
Real Estate Sale/Use Tax	53,383	50,500	75,000
Oper Transfers/Interest Income	619	250	-
<i>Total Source of Funds</i>	\$ 54,002	\$ 95,750	\$ 75,000
Uses of Funds			
Stormwater Plan	\$ -	\$ -	\$ -
Transfer to Arterial Street Fund	46,811	20,000	-
Transfer to Public Buildings Fund	13,774	18,497	75,000
Ending Cash Balance	-	57,253	-
<i>Total Use of funds</i>	\$ 60,585	\$ 95,750	\$ 75,000

Narrative

General Department Overview

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

2015 Budget Achievement

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

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

2016 Objectives & Goals

Efficiently utilize these funds to leverage recreation grants received by the City to be expended in 2016.

2016 Budget Highlights

\$75,000 of the Real Estate Excise Tax revenue will be transferred to the Public Building Fund to be used for Phase II of the Sam Benn Park restoration project.

ENTERPRISE FUNDS



**January 5, 2015
Storm**



	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance		\$ 163,000	\$ 163,000
Charges for Services	1,521,625	1,540,845	84,500
Investment Interest	681	350	350
<i>Total Source of Funds</i>	\$ 1,522,306	\$ 1,704,195	\$ 247,850
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	-
Taxes & Misc.	76,943	80,350	200
Reallocated Cost	46,204	47,380	90
Transfer Out -Abatement Fund	60,000	60,000	60,000
Ending Cash Balance	-	157,880	179,785
<i>Total Use of funds</i>	\$ 1,533,126	\$ 1,704,195	\$ 247,850

Narrative

General Department Overview

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

2015 Achievements

Due to the major storm damage in January, Spring Clean-up funds were used for debris clean up in January.

In October, LeMay Enterprises Inc. requested to takeover the residential garbage billing. This will allow the customers to take care of the billing and service issues in one phone call.

2016 Objectives & Goals

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

2016 Budget Highlights

No highlights in the budget.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 665,770	\$ 600,000
Intergovernmental Revenues	154,000	-	108,000
Charges for Services	3,806,100	3,881,284	3,971,200
Investment Interest	2,815	1,000	2,500
Misc. Revenues	40,388	14,500	-
Transfer from Sewer Reserve Fund	-	-	-
<i>Total Source of Funds</i>	\$ 4,003,303	\$ 4,562,554	\$ 4,681,700
Uses of Funds			
Salaries & Wages	\$ 1,158,902	\$ 1,195,716	\$ 1,244,310
Personnel Benefits	485,569	508,816	532,160
Supplies	294,427	356,510	323,500
Other Services & Charges	764,520	931,155	904,350
Intergovernmental Services	288,035	308,200	308,000
Reallocated Cost	170,460	177,750	169,810
Capital Outlay	517,678	470,925	604,631
Debt Service	370,489	368,715	366,939
Interfund Payments	289,290	244,767	164,000
Ending Cash Balance	-	-	64,000
<i>Total Use of funds</i>	\$ 4,339,370	\$ 4,562,554	\$ 4,681,700

Narrative

General Department 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 tideflats 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.

Narrative Continued**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.

2015 Achievements

- Completion of WWTP outfall replacement capital construction project. This 1.4 million dollar project was completed ahead of schedule and under budget and utilized a local contractor (Rognlin's).
- All of the City's stormwater and wastewater infrastructure functioned as designed throughout the January storm. Despite nearly 9" of rain in 24 hours and massive lowland flooding all of the City's pumps operated throughout the event.
- Repair and improvements to the Baila Way gravity sewer main, which was damaged by landslide as a result of the January storm. Work to local contractor (Rognlins).
- Emergency repair to submerged force main river crossing pump-station (Wishkah River).
- Purchased surplus storm pumps from Kiewit Enterprises at the WSDOT pontoon construction site for future use in City's stormwater system.
- Purchased upgraded pumps for wastewater pump-station #2 (Ward #2) from Vaughan Company. Will be installed by staff in 2016.
- Wastewater pump-station #5 (Ward #2 & Ward #3) pump replacement. Pumps from Vaughan Company.
- Cleaned via hydro-jetting over 100 miles of storm and sewer line (all wards).

2016 Goals & Objectives

- Completion of wastewater pump-station #2 (Ward #2) upgrades.
- Completion of wastewater pump-station #16 (Ward #4) upgrades.
- Completion of WWTP anaerobic digester scheduled maintenance, repair, and upgrades.
- Completion of WWTP PLC (digital computer controls) upgrade.
- Participation in a trial for an alternative disinfection method. May lead to removal of chlorine gas from the treatment process.

2016 Budget Highlights

This budget includes a 4% sewer rate increase. In addition to normal operations and maintenance this budget includes several improvements for the treatment plant and collection system. It is planned for capital improvements in the range of \$500,000 in 2016.

Narrative ContinuedAberdeen's Wastewater Treatment Plant (continued)

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2016 Budget Highlights

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	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 282,774	\$ 250,000
Charges for Services	3,693,129	3,709,818	3,569,000
Grants	-	-	-
Interest	928	780	-
Miscellaneous	65,075	46,000	20,500
Transfer from Water Reserve Fund	610,000	100,000	150,000
Transfer from General Fund	-	-	-
Timber Sales	-	-	-
<i>Total Source of Funds</i>	\$ 4,369,132	\$ 4,139,372	\$ 3,989,500
Uses of Funds			
Salaries & Wages	\$ 1,188,961	\$ 1,180,845	\$ 1,133,196
Personnel Benefits	484,992	496,371	534,544
Supplies	906,843	220,600	241,100
Other Services & Charges	540,495	651,781	693,706
Intergovernmental Services	350,902	343,000	345,000
Reallocated Cost	174,846	182,405	196,160
Capital Outlay	17,180	129,500	332,500
Debt Service	769,808	762,402	389,594
Interfund Payments	145,747	119,700	123,700
Transfers	-	-	-
Ending Cash Balance	-	52,768	-
<i>Total Use of funds</i>	\$ 4,579,774	\$ 4,139,372	\$ 3,989,500

Narrative

General Department 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.

2015 Achievements

Water Dept. staff assisted the PW crews with clean-up from the January 5th storm. This also included water main repairs on Alden Rd. and 1st Ave. Crews also installed and replaced approx.. 3500' of water main.

2016 Objectives & Goals

Emphasis will be on normal operation and maintenance with some pipe replacement planned for next year, and also relining the Fairview reservoir cover troughs and remodeling the Tyler St. pump station

2016 Budget Highlights

This budget includes no rate increases, but uses \$150,000 from Water Reserves to balance the budget.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 68,787	\$ 49,500
Charges for Services	489,380	485,000	485,000
State Grants	-	-	-
Investment Interest	349	745	700
Transfers	-	-	-
<i>Total Source of Funds</i>	\$ 489,729	\$ 554,532	\$ 535,200
Uses of Funds			
Operating costs - Interfund Payments	\$ 418,374	\$ 480,000	\$ 480,000
Intergovernmental Serv. & Taxes	42,413	18,000	42,500
Reallocated Cost	6,601	6,755	12,270
Operating Transfers	-	-	-
Capital Outlay	-	-	-
Ending Cash Balance	-	49,777	430
<i>Total Use of funds</i>	\$ 467,388	\$ 554,532	\$ 535,200

Narrative

General Department 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.

2015 Achievements

Increasing the percentage of pump stations monitored remotely.

2016 Objectives & Goals

Accomplish the re accreditation of the south side levee.

2016 Budget Highlights

This budget includes no rate increase.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 1,054,960	\$ 1,026,000
Water Sales	244,784	250,000	250,000
Investment Interest	4,175	1,750	7,000
Miscellaneous Revenue	-	50	-
Transfer from Industrial Water Reserve	-		
<i>Total Source of Funds</i>	\$ 248,959	\$ 1,306,760	\$ 1,283,000
Uses of Funds			
Salaries & Wages	\$ 85,268	\$ 74,664	\$ 81,048
Personnel Benefits	38,298	32,786	37,833
Supplies	33,287	30,000	33,795
Other Services & Charges	63,721	156,500	167,364
Intergovtl Serv. & Taxes	12,330	12,800	12,800
Reallocated Cost	2,193	2,551	2,660
Capital Outlay	19,683	37,500	30,000
Debt Service	34,915	-	-
Interfund Payments	2,668	7,500	7,500
Ending Cash Balance	-	952,459	910,000
<i>Total Use of funds</i>	\$ 292,363	\$ 1,306,760	\$ 1,283,000

Narrative

General Department Overview

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

2015 Achievements

A successful paving project at the headworks.

2016 Objectives & Goals

Attract new industrial water customers.

2016 Budget Highlights

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

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 165,000	\$ 266,000
Investment Interest	693	-	2,000
Transfer In	101,360	-	-
<i>Total Source of Funds</i>	\$ 102,053	\$ 165,000	\$ 268,000
Uses of Funds			
Transfer	\$ -	\$ -	\$ -
Other Services & Charges	3,738	-	-
Ending Cash Balance	-	165,000	268,000
<i>Total Use of funds</i>	\$ 3,738	\$ 165,000	\$ 268,000

Narrative

General Department Overview

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

2016 Objectives & Goals

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

2016 Budget Highlights

Maintenance of the fund.

FUND: 414**Water Cumulative Reserve***City of Aberdeen
2016 Budget*

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 1,433,406	\$ 1,445,000
Investment Interest	6,831	-	-
Timber Sales	631,295	-	-
Transfer from Water Fund 404	-	-	-
<i>Total Source of Funds</i>	\$ 638,126	\$ 1,433,406	\$ 1,445,000
Uses of Funds			
Transfer to Water Fund 404	\$ 610,000	\$ 100,000	\$ 150,000
Ending Cash Balance	-	1,333,406	1,295,000
<i>Total Use of funds</i>	\$ 610,000	\$ 1,433,406	\$ 1,445,000

NarrativeGeneral Department Overview

The Water Reserve is a branch of the Water Utility Fund. The purpose is to accumulate cash from the Water Fund and timber sales, for capital improvements, bond and loan payments, and for unexpected operation and maintenance expenses.

Depending on market conditions, a timber sale may be recommended in 2016

FUND: 417**Industrial Water
Cumulative Reserve****City of Aberdeen
2016 Budget**

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 942,500	\$ 950,000
Investment Interest	4,001	3,000	6,000
Transfer from Ind. Water Fund	-	-	-
<i>Total Source of Funds</i>	\$ 4,001	\$ 945,500	\$ 956,000
Uses of Funds			
Transfer to Fund 407-Ind. Water fund	\$ -	\$ -	\$ -
Ending Cash Balance	-	945,500	956,000
<i>Total Use of funds</i>	\$ -	\$ 945,500	\$ 956,000

Narrative**General Department Overview**

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

2016 Budget Highlights

No expenditures are anticipated from this fund in 2016.

INTERNAL SERVICE



Bloom Team - Volunteers



	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 78,857	\$ 65,000
Interfund Charges for Services	166,622	167,717	180,000
Miscellaneous	141,813	137,550	113,500
Transfer from General Government	-		
<i>Total Source of Funds</i>	\$ 308,435	\$ 384,124	\$ 358,500
Uses of Funds			
Salaries & Wages	\$ 74,167	\$ 132,630	\$ 129,748
Personnel benefits	26,233	61,039	61,494
Supplies	92,310	93,000	98,000
Other Services & Charges	55,804	91,550	63,918
Capital Outlay	-	-	-
Interfund Payments for Services	200	-	-
Reallocated Cost	4,395	5,124	5,340
Ending Cash Balance	-	781	-
<i>Total Use of funds</i>	\$ 253,109	\$ 384,124	\$ 358,500

Narrative

General Department Overview

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

2015 Achievements

Service levels have continued to improve and efficiency has become the focus.

2016 Objectives & Goals

Continue to improve service and financial stability. Full staffing .

2016 Budget Highlights

This budget reflects no rate increases and a 6% reduction in general fund impact from the 2015 budget.

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 1,230,140	\$ 1,501,000
Investment/Interfund Loan Interest	8,491	-	-
Insurance Recoveries	22,154	-	-
Reserve Deposits	335,000	205,000	120,000
Principal Payment - Interfund Loan(s)	23,367	-	-
Sale of Assets	12,919	-	-
<i>Total Source of Funds</i>	\$ 401,931	\$ 1,435,140	\$ 1,621,000
Uses of Funds			
Vehicle Repairs	\$ -	\$ -	\$ -
Capital Outlay	769,292	100,000	387,000
Interfund Loan Issued	-	-	-
Ending Cash Balance	-	1,335,140	1,234,000
<i>Total Use of funds</i>	\$ 769,292	\$ 1,435,140	\$ 1,621,000

Narrative

General Department Overview

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

2016 Budget Highlights

Scheduled purchases include:

- Abatement/Building- Pickup \$ 30,000
 - Street - Dumptruck \$175,000
 - Wastewater Utility - Vehicles (3) \$ 82,000
 - Wastewater Utility- Mini excavator \$ 75,000
 - Water -Pickup \$ 25,000
- \$387,000

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 249,000	\$ 289,000
Property Taxes	229,032	210,000	198,172
Fire Insurance Premium Tax	36,194	36,195	34,162
Investment Interest	1,036	-	-
Miscellaneous Revenue	-	-	-
Transfer from General Government	654,000	447,805	421,000
<i>Total Source of Funds</i>	\$ 920,262	\$ 943,000	\$ 942,334
Uses of Funds			
City Pension	\$ 175,171	\$ 175,000	\$ 183,810
Medical Insurance	295,635	275,000	230,530
Medical Services	226,118	222,000	216,000
Miscellaneous	228	1,000	1,225
Transfers	183,500	-	-
Ending Cash Balance	-	270,000	310,769
<i>Total Use of funds</i>	\$ 880,652	\$ 943,000	\$ 942,334

Narrative

The Fire Pension Fund is a trust fund used to pay the City's portion of retirements, medical premiums, and medical bills for LEOFF1 employees. Revenues for this fund are derived from a tax imposed by the State on fire insurance premiums and by a transfer from the General Government Fund. The Fund currently accounts for two Pre-LEOFF, 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 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 40,210	\$ 108,000
Unclaimed Property/Interest Income	370	-	-
Transfer from General Government	540,000	667,700	600,000
<i>Total Source of Funds</i>	\$ 540,370	\$ 707,910	\$ 708,000
Uses of Funds			
City Pension	\$ 82,940	\$ 85,000	\$ 80,790
Medical Insurance	338,942	355,000	270,000
Medical Services	31,210	226,000	157,500
Miscellaneous	2,639	1,700	1,950
Transfer to Insurance Reserve Fund 112	116,500	-	-
Ending Cash Balance		40,210	197,760
<i>Total Use of funds</i>	\$ 572,231	\$ 707,910	\$ 510,240

Narrative

The Police Pension Fund is a trust fund used to pay the City's portion of retirements, medical premiums, and medical bills for LEOFF1 employees and 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 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 98,600	\$ 60,000
Unclaimed Property/Interest Income	611	-	-
Transfer from General Government	-	-	-
<i>Total Source of Funds</i>	\$ 611	\$ 98,600	\$ 60,000
Uses of Funds			
Professional Services	\$ 81,269	\$ 25,000	\$ -
Ending Cash Balance		73,600	60,000
<i>Total Use of funds</i>	\$ 81,269	\$ 98,600	\$ -

Narrative

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

FUND: 630**Transportation Improvement Fund***City of Aberdeen
2016 Budget*

	2014 Actual	2015 Budget	2016 Budget
Source of Funds			
Beginning Cash Balance	\$ -	\$ 462,000	\$ 400,000
Transportation Tax (Sales Tax)	533,746	480,000	480,000
Oper Transfers/Interest Income	1,110	-	-
<i>Total Source of Funds</i>	\$ 534,856	\$ 942,000	\$ 880,000
Uses of Funds			
Paving Projects	\$ 230,643	\$ 600,000	\$ 450,000
Ending Cash Balance	-	342,000	430,000
<i>Total Use of funds</i>	\$ 230,643	\$ 942,000	\$ 880,000

Narrative2016 Objectives & Goals

Complete the 2016 Transportation Benefit District Projects.

2016 Budget Highlights

\$450,000 has been budgeted for 2016 improvements.