



2015 - 16
Biennial
Budget

**City of Battle Ground,
Washington**

| | | |
|--|---------------------------------------|----|
| Budget Message | ..... | 1 |
| Budget Overview | ..... | 2 |
| Budget Process | ..... | 5 |
| Basis of Accounting and Budgeting | ..... | 6 |
| Financial Structure | ..... | 7 |
| Financial Policies | ..... | 11 |
| Summary of Total Revenues and Appropriations | ..... | 12 |
| Revenue Summary by Year | ..... | 13 |
| Expenditure Summary by Year | ..... | 15 |
| | | |
| <u>Fund</u> | <u>Description</u> | |
| 001 | General Fund Revenue | 17 |
| 001 | General Fund Expenditures | 20 |
| | Departments | |
| | Legislative | 22 |
| | Judicial | 22 |
| | Executive | 22 |
| | Human Resources | 23 |
| | Finance | 23 |
| | Information Services | 23 |
| | Legal | 23 |
| | Engineering | 24 |
| | Facilities | 24 |
| | Transfers Out | 24 |
| | Law Enforcement | 25 |
| | Civil Service | 25 |
| | Fire Control/Complex | 25 |
| | Planning and Community Development | 26 |
| | Building and Development | 26 |
| 101 | Street Fund | 27 |
| 103 | Parks Fund | 28 |
| 105 | Traffic Impact Fee Fund | 30 |
| 106 | Drug Investigation Reserve Fund | 31 |
| 107 | Insurance Reserve Fund | 31 |
| 108 | Lodging Tax Fund | 32 |
| 110 | LEOFF I Medical Reserve Fund | 32 |
| 114 | Economic Stabilization Fund | 33 |
| 134 | Park Impact Fee Fund | 34 |
| 135 | Real Estate Excise Tax Fund - Capital | 35 |
| 136 | Real Estate Excise Tax Fund - Parks | 35 |
| 150 | Fire Impact Fee Fund | 36 |
| 225 | Debt Service Fund | 37 |
| 350 | Capital Projects Fund | 38 |
| 402 | Storm Drainage Fund | 39 |

| | | | |
|-----|-----------------------------------|-------|----|
| 403 | Storm Drainage SDC Fund | ..... | 40 |
| 410 | Water Fund | ..... | 41 |
| 420 | Water SDC Fund | ..... | 42 |
| 411 | Sewer Fund | ..... | 43 |
| 421 | Sewer SDC Fund | ..... | 44 |
| 501 | Vehicle Repair and Replacement | ..... | 45 |
| 502 | Technology Repair and Replacement | ..... | 46 |
| | Project Summary - All Funds | ..... | 47 |
| | Budget Ordinance | ..... | 48 |

The biennial budget for the fiscal years January 1, 2015 through December 31, 2016 is presented. The total biennial budget is \$55.7 million and includes a \$24.3 million general fund. While the broader economy is showing recovery signals, city revenues continue to lag with the rising cost of operations outpacing resources. Necessary reductions and appropriate spending adjustments over the past two budgets cycles have resulted in deferred maintenance. Workforces and service levels in support of city operations were also reduced. To mitigate these pressures, this budget includes continued reliance on cash reserves and stringent cost containment efforts. The focus is on preserving core city services within the current constrained fiscal environment.

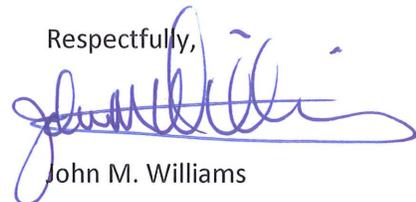
The biennial budget is balanced and consistent with council financial policies and strategic priorities. Strategic priorities included providing a high level of public safety, improving the condition of city streets, and maintaining contingency reserves. However, the city continues to confront a structural deficit with balancing expenditures against revenues. In order to balance the 2015-2016 biennial budget, an estimated \$1.2 million in one-time general fund balance will be used. Council is aware that this is a trend that cannot continue indefinitely without drastically impacting the ability to deliver services to city residents.

As the general fund budget was prepared, the current economic environment and impacts were considered. These key impacts include continued loss of federal grant funding, the loss of state-shared revenues, consequences of citizen initiatives, unfunded mandates to the city, and the lack of sustained growth in the city's tax base. However, we also note that some indicators continue to reflect a slow, positive trend in activity, such as sales tax and building activity.

Ultimately the budget is a plan, the direction and authority to use financial resources. We acknowledge that sustaining quality services and meeting the council's strategic priorities may require additional changes in the way we have been providing services and how we pay for those services. We will continue to analyze and evaluate the city's spending plan should the city's economy fail to show sustained improvement in this time period.

In closing, I would like to acknowledge city council for the time spent in formulating policy and conducting city business, staff for their contributions in preparing this budget and willingness to develop cost saving strategies, and the citizens, service organizations, and community volunteers that make our city what it is.

Respectfully,



John M. Williams
City Manager

Implementing a sound, workable budget requires closely monitoring all revenue sources and expenditures with the ability to respond to any major variances from projections. Below is the discussion of assumptions and challenges for the 2015-2016 biennial budget.

Revenue Forecast

Revenue forecasting sets the stage for the budget process. The budget is built on a conservative forecast.

Property Tax

One of the long-term challenges the city experiences is constrained growth in property tax revenue. Initiative 747 caps property tax at a 1% increase plus the value of any annexations and new construction. Property tax revenue is approximately 25% of the general fund budget. The 1% increase is expected to generate approximately \$26,000 annually. Additional increases in property tax will come from projected increases in residential construction and commercial development.

Sales and Use Tax

The sales tax rate in the city is 8.4% on all retail sales. However, the net city tax rate is 0.85% after accounting for the share received by the state, county, and transit. Sales tax is anticipated to grow, particularly with the developments surrounding the opening of Walmart, but projections remain conservative as this is one of the most volatile revenue sources, often impacted by fluctuations in the overall economy and other factors beyond the city's control. Sales tax revenue is approximately 23% of the general fund budget.

Utility Taxes

Utility taxes may be levied on the gross operating revenues earned by public and private utilities from operations within the city limits. Legislation limits the tax rate that the city may impose on gas, electric, and telephone utilities to 6% unless a vote of the people authorizes a higher rate. There are no restrictions on the tax rates for water, sewer and storm water utilities. Utility taxes for water, sewer and, and storm water increased from 18% to 20% for the biennial budget. The tax increase generates approximately \$150,000 of annual revenue to the general fund. Utility tax revenues are approximately 25% of the general fund budget.

State-Shared Revenues

During the 2013 legislative session, the state legislature again reduced liquor excise tax distributions to cities by half for a two-year period through June 2015. The city's projection for state-shared liquor revenues in the 2015-2016 biennium reflects the restoration of this funding source beginning in July of 2015. However, this revenue source remains extremely vulnerable to future reductions by the state legislature based on projected budget shortfalls for the state stemming from legal mandates to increase basic education funding. The biennial revenue estimate for liquor excise tax and liquor board profits is \$403,010.

The state currently levies 37.5 cents per gallon on motor vehicle fuel, of which cities receive 2.96 cents. Cities receive distributions monthly and proceeds are restricted for street construction or maintenance purposes (Fund 101). The 2015-2016 biennial revenue estimate from gas tax is \$763,720 based on projected per capita estimates and population growth for the city.

Stabilization Fund/General Fund Balance

The stabilization fund has been utilized to balance the general fund budget with a transfer of \$75,000 in 2015. The stabilization fund is maintained at its target of 5% of general fund revenues.

The general fund is balanced in 2016 by utilizing fund balance. Revenue and expenditures for the general fund will be closely monitored in attempts to rebuild fund balance within the biennial budget years.

Charges for Service/City Fee Schedule

This category includes charges and fees to cover the cost of providing services or programs as well as regulatory activities. Fees increases are based on either a consumer price index of 2.5% or the direct and indirect costs associated with the activity including administrative overhead and include general fees, animal control services, engineering services, planning fees, parks and recreation, etc.

Utility Rates

Water and sewer rates have been indexed per recommendations from external utility rate studies to determine the appropriate rate based on future capital needs as well as inflationary adjustments for operations. Water rates increase annually at 3% and sewer rates at 6%. Storm drainage was increased by 2.5% for 2015 and a rate study is currently being completed.

Building and Development

License and permit activities are user fees that are derived from various regulatory activities of the city. The city is optimistic that development will continue to occur. Revenue projections for several projects have been considered and included in the biennial budget for system development charges, impact fees, permitting, and reviews. These developments are forecast to begin in late 2015 and throughout 2016. Projections include approximately 287 single residential units, 314 units of multi-family residential, and 77,000 square feet of commercial space. Since this revenue is dependent on new construction, it can fluctuate greatly depending on the economy, interest rates, and available land.

Expenditure Forecast

The city faces the issue of maintaining and gradually replacing aging infrastructure, including streets, utility lines, buildings, and other community assets. Attention has been focused on the most urgent priorities and addressing those situations that pose the highest risk if not addressed.

The city is also challenged with providing law enforcement and other services, as well as complying with unforeseen and/or unfunded federal and state mandates, rising equipment and labor costs, and normal inflationary pressures. These challenges continue to erode the city's ability to exercise any discretion over many expenditures identified in operating budgets.

Salaries/wages and Benefits

It is important to keep in mind that a significant percentage of the budget devoted to direct personnel costs is nondiscretionary. Collective bargaining agreements with built-in salary and benefit adjustments, costs of providing health care, increases in retirement costs, and inflationary increases tied to maintaining current service and employee levels reduce the amount of discretion the administration has over the daily operating budget of the city.

- Cost of living increases of 2% in 2015 and 1.5% in 2016. The collective bargaining agreement for law enforcement has not been finalized for the biennial budget.
- Transitioned traditional health insurance to other insurance and high deductible plans with a result of a flat premium cost curve. The city is now in a better position to comply with the federal Affordable Care Act in the coming years without additional costs.
- Employer portion of PERS pension contributions increased by 2% of employee salaries for the biennial budget

Judicial and Law Enforcement

These departments continue to experience increasing costs due to legislative mandates. Clark County's rates for district court, jail, and the corrections program have increased within a range of 1.5% to 7.5%, mostly driven by increases in salary costs. Law enforcement continues to need significant replacement of vehicles and equipment. One police vehicle has been budgeted for 2015. Technology for radio dispatch is outdated and costs for replacement are approximately \$215,000. Interest only payments are budgeted until a financing mechanism is finalized. Supreme Court mandated caseload limits for contracted indigent defense attorneys will increase expenditures by approximately 15%.

Fire Contract

The general fund budget includes the fire contract at \$1.50 per every \$1,000 of the city's assessed value. The city's assessed valuations are estimated to increase by 12% in 2015 over the prior year. This results in a fire contract increase of \$252,425 from 2014 to 2015. The budget for 2016 includes an increase of approximately \$180,000, contingent on assessed values. The current contract ends December 31, 2016.

Streets

Street funding continues to decline due to the reliance on the subsidy from the general fund and the state shared revenue from fuel excise taxes. Repairs and maintenance are prioritized by critical need. The street fund will continue to operate on this minimal level until a dedicated source of revenue can be established. A proposed transportation benefit district was authorized by council October 6, 2014.

Parks

The general fund continues to subsidize parks. Cost reductions have been made in park operations and services are being reduced. The budget includes reductions in skate park lighting, closing public restrooms during the winter season, and reducing the summer playground program. Maintenance of grounds still needs to be maintained at a minimal level.

Capital Projects

Capital projects continue to be deferred until a revenue source is identified to support the project. Grants and loans are extremely limited and competitive. Projects included in the biennial budget have a specific revenue source of funding. The NW 5th Street extension and State Route 502-503 turn lanes will be funded with city traffic impact fees and state funds. The Chelatchie Prairie Rails with Trails will be partially funded by city storm water system development charges and state funds.

Technology

A goal of this biennial budget is to plan for the obsolescence of the city's technology, primarily in public safety. Radio replacements have been initiated through the program with Clark Regional Emergency Services Agency (911 Services). An integrated multi-agency records system is also under review.

Chapter 35A.34 of the Revised Code of Washington (RCW) mandates the city's budget process. The fiscal biennial budget begins January 1 of each odd numbered year. The budget, as adopted biennially by the city council, constitutes the legal authority for expenditures. The city's budget is adopted at the fund level and expenditures may not legally exceed appropriations at that level of detail.

Budgeted amounts are authorized to be transferred by the city manager between departments within any fund and among object classes within departments. However, any revisions that alter the total expenditures of a fund or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the city council.

Once adopted, the budget becomes the formal expression of the city's objectives and priorities for the forthcoming years and how the resources will be used to meet those objectives. The process generally unfolds in the following phases:

1. Budget Formulation

The council's goals and directives set the tone for the budget development, noting any policy or priority issues. Within this general framework and direction, the city manager outlines the direction for department management to develop their budget submittals.

The city manager must propose a balanced budget: beginning reserves + revenues = expenditures + ending reserves. In order to keep the equation in balance, any change in one of these components must be offset by an equal change to the other side of the equation.

2. Review and Adoption

City council reviews the city manager's proposed budget, holds public hearings, makes budget adjustments, and adopts the biennial budget. The city manager presented a balanced budget to the city council on October 6, 2014, a public hearing was held November 17, 2014, and the budget was adopted December 8, 2014.

3. Implementation

The ongoing implementation stage occurs when services financed by the approved biennial budget are carried out. For administrative purposes, the biennial budget is broken down into separate annual budget allocations. Each "annual" budget is on a calendar year, January 1 through December 31. RCW 35A.34.130 requires a mid-biennial review and modification of the biennial budget.

4. Monitoring

Expenditures are monitored by department managers throughout the year to ensure that funds are used in an approved manner. Department supervisors and managers receive monthly detailed budget reports and are responsible for monitoring expenditures paid from each line item. These reports indicate approved budgets for each line item, what has been spent for the month, year-to-date, and the amount still unspent. Financial reports are presented quarterly to city council.

5. Evaluation

The evaluation stage occurs when audits are conducted and annual financial reports are produced. The Washington State Auditor's Office conducts the city's annual audit process.

Basis of Accounting

Basis of accounting refers to the timing of revenues and expenses being recognized and reported in the financial statements. The budget is not prepared using the same basis of accounting and will not, in all cases, correspond directly to the city's financial statements.

Financial Report Basis

The city uses a modified accrual basis of accounting for its governmental funds and a full accrual basis for its enterprise (utility) funds. Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Most expenditures are recorded when the liability is incurred. With accrual basis, revenues and expenditures are recorded in the periods in which the transactions, events, and circumstances occur, rather than in the periods in which cash is received or paid.

Modified accrual differs from the accrual basis in the following ways:

- Revenues are recorded only when they become both measurable and available to finance expenditures of the current period
- Purchases of capital assets are considered expenditures
- Redemptions of long-term debt are considered expenditures when due
- Inventories and prepaid items are reported as expenditures when purchased
- Interest on long-term debt is recorded as an expenditure when due
- Accumulated unpaid vacation, sick pay, and other employee benefits are considered expenditures when paid
- Depreciation is not recorded

Budget Basis

Governmental fund types are budgeted on a modified accrual basis. Revenues are budgeted if they are measurable and available as net current assets. Expenditures are generally budgeted when the related fund liability is incurred, except for principal and interest on general long-term debt, for which only the current portion is budgeted.

Proprietary (utility) funds are budgeted using the modified accrual basis and are presented in the annual report using full accrual. Therefore, utility funds are not directly comparable between the two reports.

FUND STRUCTURE

The city's accounting and budgeting systems are organized and operated on the basis of funds, each of which is considered a separate accounting entity. Each fund is a self-balancing set of accounts that comprise its cash, investments, revenues and expenditures. The city's resources are allocated to and accounted for in these individual funds.

Budgets are adopted (appropriated) at the total fund level and constitute the legal authority for expenditures at the level. All appropriations in any current operating fund lapse at the end of each fiscal biennium. Budgets are presented for the following fund types:

Governmental Funds

General Fund

The general fund is the city's primary operating fund. It accounts for all financial resources except those required to be accounted for in other funds and is generally considered to represent the ordinary operations of the city. Principal sources of revenue are property tax, sales tax, utility tax, licenses and permits, state-shared revenues, and charges for services. Primary expenditures are for general city administration, public safety, engineering, and planning and community development services. Cost allocations from the general fund are provided to all funds in an effort to distribute accounting, budgeting, auditing, personnel, legal, city management, and public information services.

Parks and Recreation

This fund accounts for the maintenance of existing parks and the community center as well as providing recreational opportunities to citizens. This fund is budgeted separately, but for financial statement purposes is reported in the general fund.

Reserve Funds

Reserve funds are established by the city for specific purposes. For financial statement purposes, reserve funds are reported in the general fund.

Special Revenue and Reserve Funds

Special revenue funds account for the proceeds of specific revenue sources that are restricted or committed for specific purposes, such as the street fund.

Debt Service Fund

This fund accounts for resources necessary to pay the principal and interest on general long-term debt. Payment for general obligation bonds is backed by the full faith and credit of the city. Enterprise debt service payments are not included in this fund group, but are included within the enterprise funds.

Capital Project Funds

This fund accounts for financial resources which are designated for the acquisition or construction of general government and proprietary capital projects or debt service.

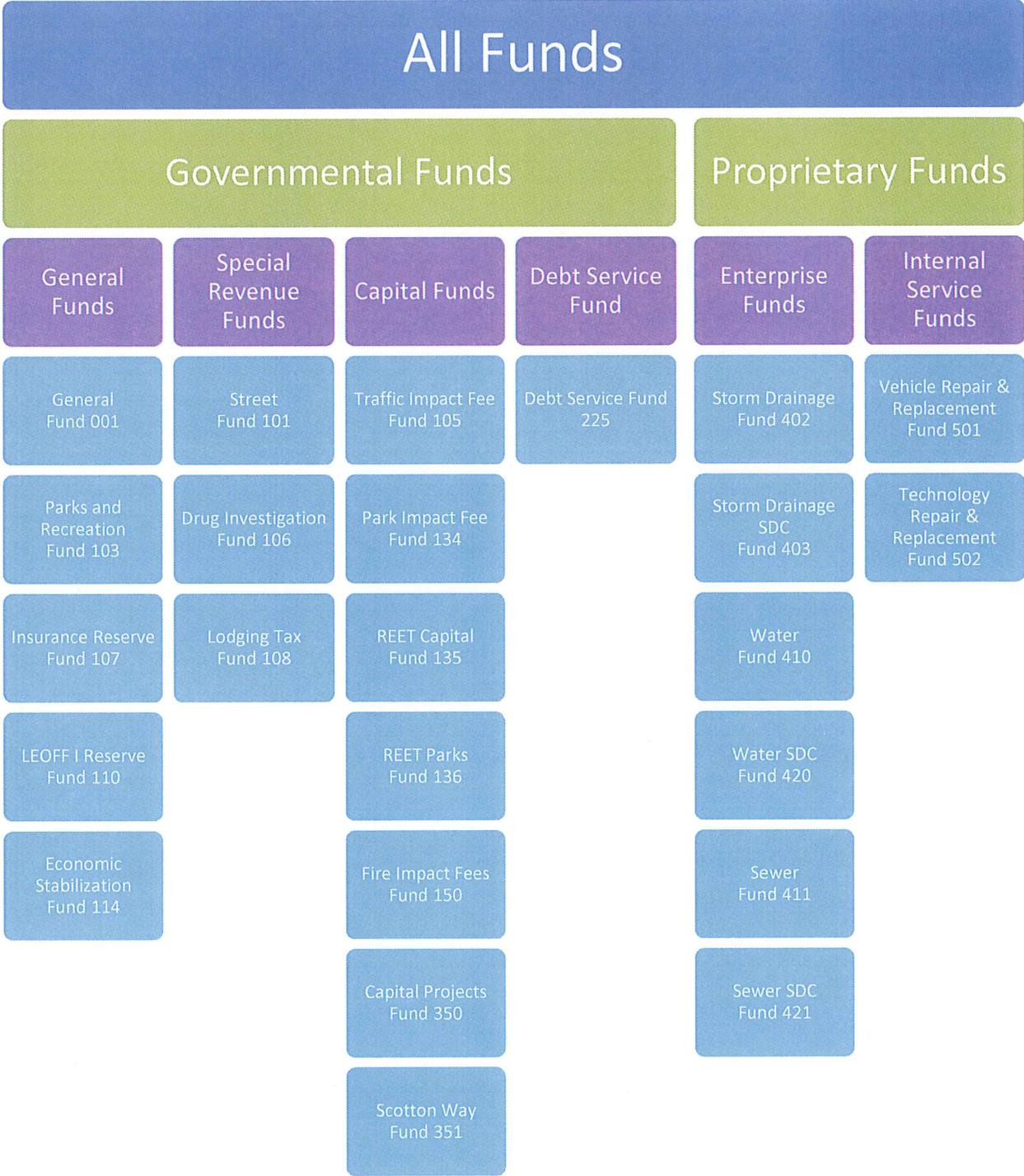
Proprietary Funds

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis. The city has two internal service funds: Vehicle Repair and Replacement and Technology Repair and Replacement.

Enterprise Funds

The city’s enterprise funds account for utility operations, which are self-supported through user charges. Operations financed as enterprise funds are operated in a manner similar to private business enterprises. The city’s enterprise funds include Water, Stormwater, and Sewer. Capital projects are also budgeted as expenditures within the city’s enterprise funds.



Revenue and Expenditure Classifications

The City of Battle Ground uses the revenue and expenditure classifications prescribed by the Washington State Auditor’s Office. These classifications are described in the *Budgeting, Accounting and Reporting System (BARS Manual for Cities, Counties and Special Purpose Districts (GAAP))*.

Revenue Accounts

Revenue accounts are also called resource accounts. The accounts always start with a “3” in the basic account and remaining numbers indicate the funding source for that revenue.

| | | |
|-----|--------------------------------|--|
| 310 | Tax Revenues | Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Examples include property, sales, utility and business taxes. |
| 320 | Licenses and Permits | Charges for issuance of licenses and permits, such as business licenses or building permits. |
| 330 | Intergovernmental | Includes grants, entitlements, shared revenues, and payments for goods and services provided by one government to another |
| 340 | Charges for Goods and Services | Charges for services rendered or goods sold by the city except to other governments. |
| 350 | Fines and Forfeitures | Fines are monetary judgments commonly imposed by the court; forfeitures are penalties by which one loses rights and interest in property because of commission of an offense or nonperformance of an obligation or duty. Examples include penalties collected for parking and traffic tickets. |
| 360 | Miscellaneous | Includes operating revenues not classified elsewhere such as interest income, rental income, and contributions from private sources |
| 380 | Non-Revenues | These revenues are for items such as interfund loans and proceeds of long-term debt for proprietary funds. |
| 360 | Other Financing | These are changes in current financial resources that are reported separately from revenues to avoid distorting revenue trends. Examples include sale of general obligation bonds, proceeds from the disposition of capital assets, and transfers |

Expenditure Accounts

The expenditure budget is organized in a hierarchy of levels, each of which is defined below:

| | |
|------------|---|
| Department | A four digit code designates a major department of the city operations (e.g. Law Enforcement, Planning and Community Development) |
| Program | A three digit basic account number describes the specific distinguishable line of work performed by the department. |

These policies are intended to guide the city in meeting its immediate and long-term objectives. While the policies will be amended periodically, they provide the basic foundation and framework for promoting sound financial management. The general policy statements for eight major financial areas are presented and guide budget development.

Revenue Policy

Administer a revenue system that will assure a reliable and diversified revenue stream to support desired city services. Budgeted revenues will be estimated conservatively.

Expenditure Policy

Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services. Current expenditures will be funded with current revenues.

Operating Budget Policy

Establish the annual financial plan for the city which serves as the policy document of the city council for implementing council goals and objectives. The budget will identify and provide the staff and the resources necessary to accomplish city council determined service levels.

Capital Management Policy

Review and monitor the state of the city's capital equipment and infrastructure, set priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

Accounting and Financial Policies

The city will maintain its accounting records in accordance with state and federal law and regulations. Budgetary reporting will be in accordance with Washington state budget laws and regulations. The city will annually report its financial condition and results of operations in accordance with state regulations and generally accepted accounting principles. The city will annually seek to obtain the Government Finance Officers Association (GFOA) Certificate of Achievement in Excellence for Financial Reporting for the city's Comprehensive Annual Financial Report (CAFR).

Debt Policy

The city shall manage its long-term debt in a manner designed to utilize its credit to optimize city services while balancing overall debt levels and annual debt service obligations. Long term debt will not be used for current operations.

Cash Management and Investment Policies

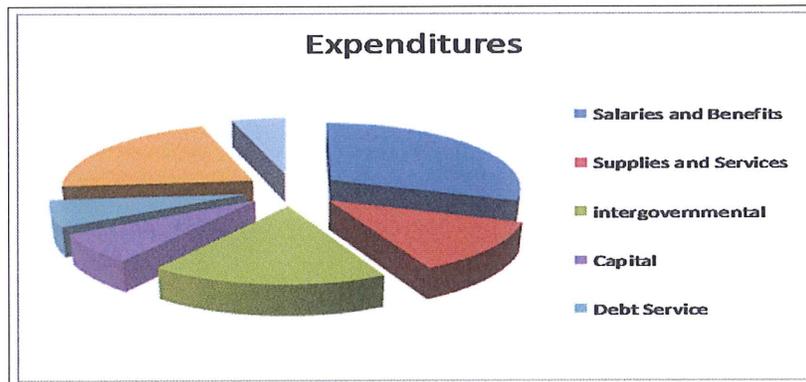
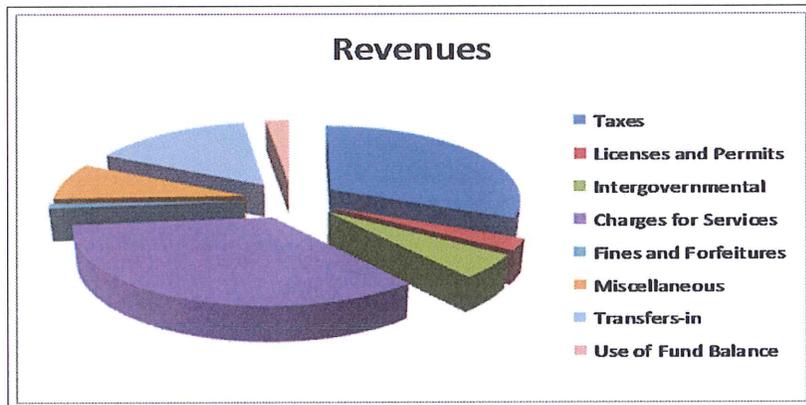
Manage and invest the city's operating cash to ensure its legality, safety, provide for necessary liquidity, avoid imprudent risk, and optimize yield.

Reserve Policies

Maintain the reserves, contingencies, and ending fund balances of various funds at levels sufficient to maintain favorable credit ratings and mitigate unanticipated declines in revenue.

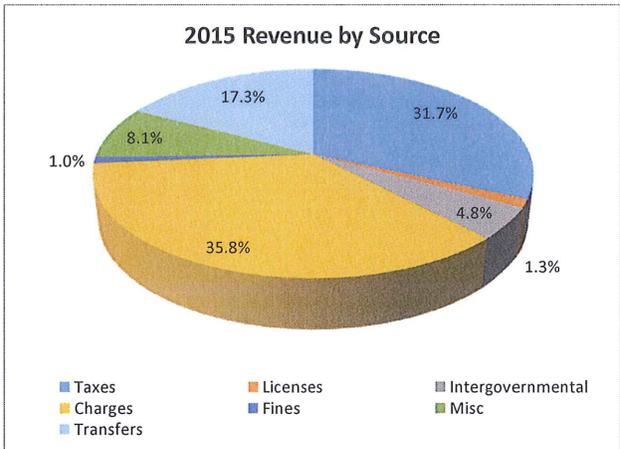
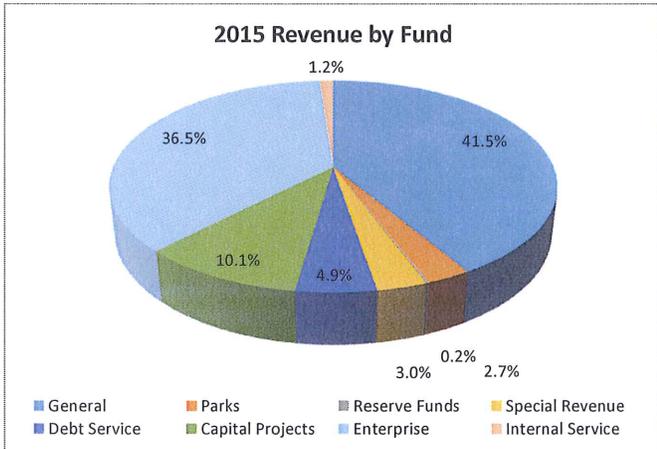
City of Battle Ground
2015-2016 Biennial Budget
Combined Summary of Revenues and Appropriations

| | General Fund | Parks Fund | Special Revenue Funds | Debt Fund | Capital Fund | Enterprise Funds | Internal Service Funds | Total | % of Total |
|---|----------------------|---------------------|-----------------------|---------------------|---------------------|----------------------|------------------------|----------------------|---------------|
| Appropriated Fund Balance | 877,818 | 41,322 | 316,235 | | | | | 1,235,375 | 2.2% |
| REVENUES | | | | | | | | | |
| Taxes | 16,790,545 | | 682,000 | | | | | 17,472,545 | 31.3% |
| Licenses and Permits | 1,419,916 | | | | | | | 1,419,916 | 2.5% |
| Intergovernmental | 954,950 | 16,000 | 781,420 | | 537,661 | 599,820 | | 2,889,851 | 5.2% |
| Charges for Services | 319,750 | 7,000 | 2,423,588 | | | 16,427,265 | | 19,177,603 | 34.4% |
| Fines and Forfeitures | 560,975 | | | | | | | 560,975 | 1.0% |
| Miscellaneous Revenue | 3,280,828 | 165,792 | 60,535 | 235,690 | | 265,510 | 442,994 | 4,451,349 | 8.0% |
| Transfers In | 85,000 | 1,325,000 | 919,725 | 2,398,410 | 809,339 | 2,843,445 | 159,832 | 8,540,751 | 15.3% |
| Total Revenue | 23,411,964 | 1,513,792 | 4,867,268 | 2,634,100 | 1,347,000 | 20,136,040 | 602,826 | 54,512,990 | 97.8% |
| Total Estimated Resources | \$ 24,289,782 | \$ 1,555,114 | \$ 5,183,503 | \$ 2,634,100 | \$ 1,347,000 | \$ 20,136,040 | \$ 602,826 | \$ 55,748,365 | 100.0% |
| EXPENDITURES | | | | | | | | | |
| Salaries and Benefits | 12,671,240 | 945,539 | 883,820 | | | 2,307,530 | | 16,808,129 | 30.1% |
| Supplies and Services | 3,402,969 | 333,110 | 609,515 | | | 2,557,420 | 100,000 | 7,003,014 | 12.6% |
| Intergovernmental | 5,310,690 | | | | | 4,404,960 | | 9,715,650 | 17.4% |
| Capital | 277,500 | | | | 1,347,000 | 2,312,920 | 50,000 | 3,987,420 | 7.2% |
| Debt Service | 25,018 | | | 2,634,100 | | 730,989 | 217,599 | 3,607,706 | 6.5% |
| Transfers Out | 2,602,365 | 276,465 | 3,690,168 | | | 5,198,838 | | 11,767,836 | 21.1% |
| Total Expenditures | 24,289,782 | 1,555,114 | 5,183,503 | 2,634,100 | 1,347,000 | 17,512,657 | 367,599 | 52,889,755 | 94.9% |
| Estimated Contribution to Ending Fund Balance | - | - | - | - | - | 2,623,383 | 235,227 | 2,858,610 | 5.1% |
| Total Estimated Uses | \$ 24,289,782 | \$ 1,555,114 | \$ 5,183,503 | \$ 2,634,100 | \$ 1,347,000 | \$ 20,136,040 | \$ 602,826 | \$ 55,748,365 | 100.0% |



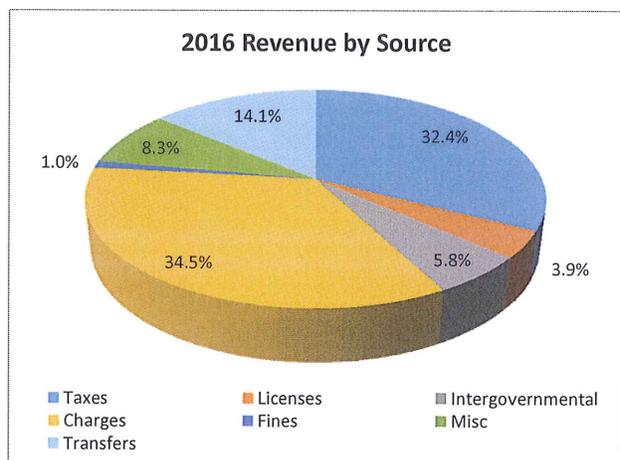
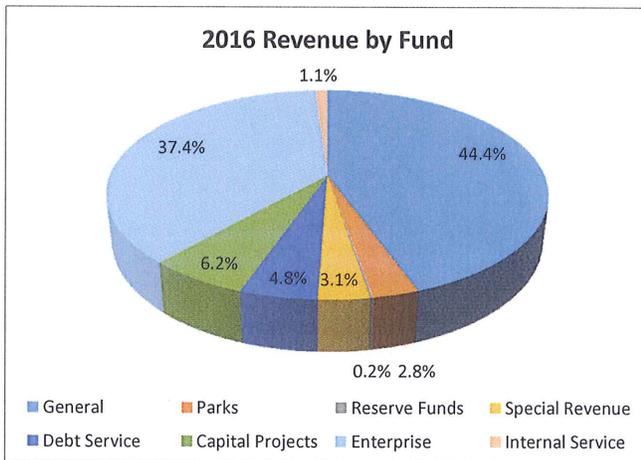
**CITY OF BATTLE GROUND
2015 REVENUE SUMMARY**

| Type of Revenue | Taxes | Licenses Permits | Intergovt | Charges | Fines | Misc Revenue | Transfers In | Total Revenue |
|------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|----------------------|
| General Fund | \$ 8,276,605 | \$ 344,405 | \$ 475,175 | \$ 213,350 | \$ 277,750 | \$ 1,601,078 | \$ 80,000 | \$ 11,268,363 |
| Parks | - | - | 8,000 | 3,500 | - | 79,862 | 650,000 | 741,362 |
| Reserve Funds | | | | | | | | |
| Insurance Reserve | | | | | | 1,655 | | 1,655 |
| LEOFF I | | | | | | | 40,500 | 40,500 |
| Stabilization | | | | | | 2,500 | | 2,500 |
| Total Reserve Funds | - | - | - | - | - | 4,155 | 40,500 | 44,655 |
| Special Revenue Funds | | | | | | | | |
| Street Fund | | | 379,020 | | | 850 | 400,000 | 779,870 |
| Drug Investigation | | | 8,850 | | | 80 | | 8,930 |
| Lodging Tax | 30,000 | | | | | 550 | | 30,550 |
| Total Special Revenue | 30,000 | - | 387,870 | - | - | 1,480 | 400,000 | 819,350 |
| Debt Service Fund | - | - | - | - | - | 117,845 | 1,205,255 | 1,323,100 |
| Capital Projects | | | | | | | | - |
| Traffic Impact | | | | 536,800 | | 22,800 | | 559,600 |
| Park Impact | | | | 606,755 | | 1,550 | | 608,305 |
| Real Estate Excise | 310,000 | | | | | 300 | | 310,300 |
| Fire Impact | | | | 37,605 | | 450 | | 38,055 |
| Capital | | | 429,536 | | | | 792,464 | 1,222,000 |
| Total Capital Projects | 310,000 | - | 429,536 | 1,181,160 | - | 25,100 | 792,464 | 2,738,260 |
| Enterprise Funds | | | | | | | | |
| Storm Drainage | | | 8,000 | 868,920 | | 3,200 | 220,000 | 1,100,120 |
| Storm Drainage SDC | | | | 35,015 | | 4,150 | | 39,165 |
| Water | | | | 2,307,715 | | 30,200 | 235,000 | 2,572,915 |
| Water SDC | | | | 324,470 | | 1,100 | | 325,570 |
| Sewer | | | | 3,263,860 | | 91,380 | 989,445 | 4,344,685 |
| Sewer SDC | | | | 1,531,020 | | 2,200 | | 1,533,220 |
| Total Enterprise Funds | - | - | 8,000 | 8,331,000 | - | 132,230 | 1,444,445 | 9,915,675 |
| Internal Service Funds | | | | | | | | |
| Vehicle R&R | | | | | | 141,291 | 79,916 | 221,207 |
| Technology R&R | | | | | | 91,880 | | 91,880 |
| Total Internal | - | - | - | - | - | 233,171 | 79,916 | 313,087 |
| Totals | \$ 8,616,605 | \$ 344,405 | \$ 1,308,581 | \$ 9,729,010 | \$ 277,750 | \$ 2,194,921 | \$ 4,692,580 | \$ 27,163,852 |



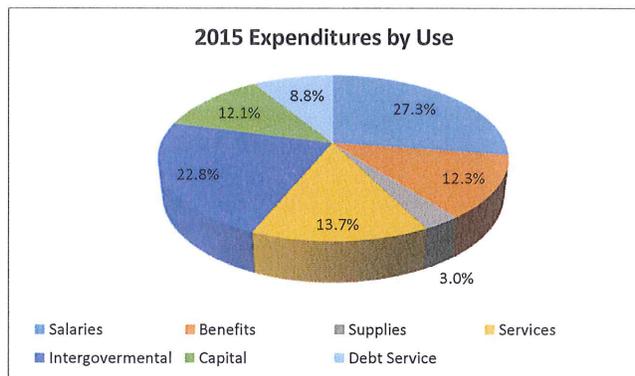
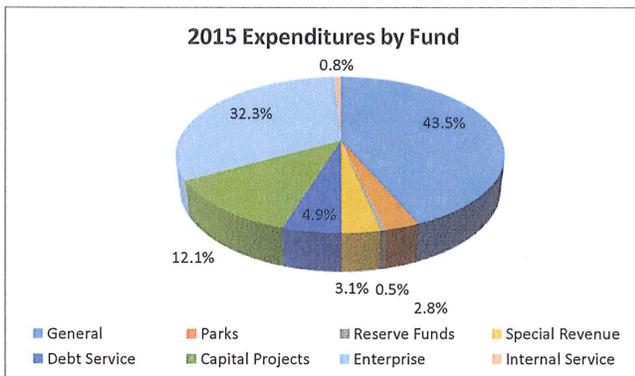
**CITY OF BATTLE GROUND
2016 REVENUE SUMMARY**

| Type of Revenue | Taxes | Licenses Permits | Intergovt | Charges | Fines | Misc Revenue | Tranfers In | Total Revenue |
|------------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|----------------------|
| General Fund | \$ 8,513,940 | \$ 1,075,511 | \$ 479,775 | \$ 106,400 | \$ 283,225 | \$ 1,679,750 | \$ 5,000 | \$ 12,143,601 |
| Parks | - | - | 8,000 | 3,500 | - | 85,930 | 675,000 | 772,430 |
| Reserve Funds | | | | | | | | |
| Insurance Reserve | | | | | | 1,660 | | 1,660 |
| LEOFF I | | | | | | | 54,225 | 54,225 |
| Stabilization | | | | | | 500 | | 500 |
| Total Reserve Funds | - | - | - | - | - | 2,160 | 54,225 | 56,385 |
| Special Revenue Funds | | | | | | | | |
| Street Fund | | | 384,700 | | | 750 | 425,000 | 810,450 |
| Drug Investigation | | | 8,850 | | | 65 | | 8,915 |
| Lodging Tax | 32,000 | | | | | 600 | | 32,600 |
| Total Special Revenue | 32,000 | - | 393,550 | - | - | 1,415 | 425,000 | 851,965 |
| Debt Service Fund | - | - | - | - | - | 117,845 | 1,193,155 | 1,311,000 |
| Capital Projects | | | | | | | | - |
| Traffic Impact | | | | 579,478 | | 24,500 | | 603,978 |
| Park Impact | | | | 630,025 | | 1,250 | | 631,275 |
| Real Estate Excise | 310,000 | | | | | 300 | | 310,300 |
| Fire Impact | | | | 32,925 | | 175 | | 33,100 |
| Capital | | | 108,125 | | | | 16,875 | 125,000 |
| Total Capital Projects | 310,000 | - | 108,125 | 1,242,428 | - | 26,225 | 16,875 | 1,703,653 |
| Enterprise Funds | | | | | | | | |
| Storm Drainage | | | 591,820 | 913,000 | | 3,200 | | 1,508,020 |
| Storm Drainage SDC | | | | 63,175 | | 4,200 | | 67,375 |
| Water | | | | 2,402,525 | | 30,600 | 235,000 | 2,668,125 |
| Water SDC | | | | 537,415 | | 1,100 | | 538,515 |
| Sewer | | | | 3,537,380 | | 91,980 | 1,164,000 | 4,793,360 |
| Sewer SDC | | | | 642,770 | | 2,200 | | 644,970 |
| Total Enterprise Funds | - | - | 591,820 | 8,096,265 | - | 133,280 | 1,399,000 | 10,220,365 |
| Internal Service Funds | | | | | | | | |
| Vehicle R&R | | | | | | 115,680 | 79,916 | 195,596 |
| Technology R&R | | | | | | 94,143 | | 94,143 |
| Total Internal | - | - | - | - | - | 209,823 | 79,916 | 289,739 |
| Totals | \$ 8,855,940 | \$ 1,075,511 | \$ 1,581,270 | \$ 9,448,593 | \$ 283,225 | \$ 2,256,428 | \$ 3,848,171 | \$ 27,349,138 |



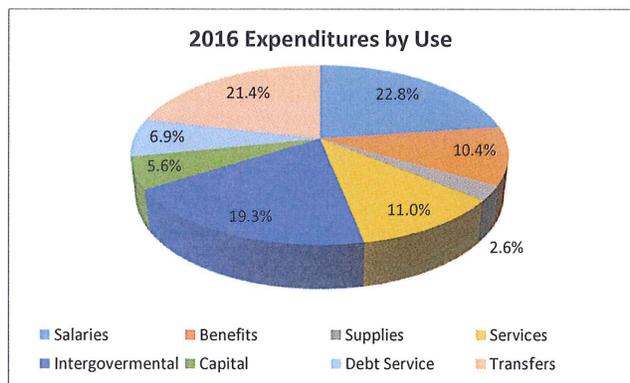
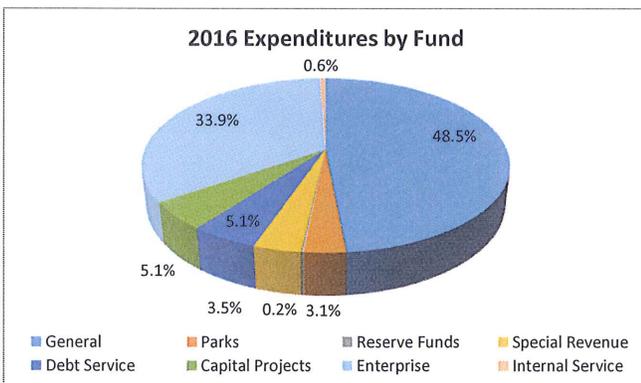
**CITY OF BATTLE GROUND
2015 EXPENDITURE SUMMARY**

| Type of Expenditure | Salaries | Benefits | Supplies | Services & Charges | Intergovt | Capital | Debt Service | Transfers Out | Total Expenditures |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| General Fund | | | | | | | | | |
| Legislative | \$ 35,400 | \$ 2,800 | \$ 3,000 | \$ 13,050 | | | | | \$ 54,250 |
| Judicial | 228,450 | 102,210 | 9,600 | 307,975 | | | | 6,840 | 655,075 |
| Executive | 298,000 | 105,000 | 9,200 | 207,928 | 47,000 | | | 19,227 | 686,355 |
| Human Resources | 117,625 | 38,325 | 1,200 | 46,040 | | | | 1,710 | 204,900 |
| Finance | 436,170 | 176,900 | 6,600 | 66,880 | 4,000 | | | 7,695 | 698,245 |
| IT | 113,875 | 69,675 | 900 | 170,182 | | 60,000 | 12,195 | 1,710 | 428,537 |
| Legal | | | | 127,200 | | | | | 127,200 |
| Engineering | 264,800 | 123,700 | 14,250 | 20,340 | | | | 4,275 | 427,365 |
| Facilities | 67,000 | 32,110 | 4,010 | 180,272 | | 42,500 | | 855 | 326,747 |
| Transfers | | | | | | | | 1,090,500 | 1,090,500 |
| Law Enforcement | 2,214,875 | 1,016,450 | 128,752 | 263,360 | 266,645 | | | 81,228 | 3,971,310 |
| Civil Service | | | 250 | 15,000 | | | | | 15,250 |
| Fire Control | | | | | 2,251,600 | | | | 2,251,600 |
| Planning | 397,880 | 171,480 | 11,200 | 68,925 | | | | 5,130 | 654,615 |
| Building | 157,650 | 70,560 | 4,090 | 13,690 | | | | 2,565 | 248,555 |
| Total General Fund | 4,331,725 | 1,909,210 | 193,052 | 1,500,842 | 2,569,245 | 102,500 | 12,195 | 1,221,735 | 11,840,504 |
| Parks | 339,815 | 128,159 | 31,800 | 137,180 | - | - | - | 132,234 | 769,188 |
| Reserve Funds | | | | | | | | | |
| LEOFF I | | 50,425 | | | | | | | 50,425 |
| Stabiliation | | | | | | | | 75,000 | 75,000 |
| Total Reserve Funds | - | 50,425 | - | - | - | - | - | 75,000 | 125,425 |
| Special Revenue Funds | | | | | | | | | |
| Street Fund | 254,480 | 129,900 | 27,575 | 250,630 | | | | 153,713 | 816,298 |
| Drug Investigation | | | | 12,000 | | | | | 12,000 |
| Lodging Tax | | | | 20,000 | | | | 5,000 | 25,000 |
| Total Special Revenue | 254,480 | 129,900 | 27,575 | 282,630 | - | - | - | 158,713 | 853,298 |
| Debt Service Fund | | | | | | | | | |
| | - | - | - | - | - | - | 1,323,100 | - | 1,323,100 |
| Capital Projects | | | | | | | | | |
| Traffic Impact | | | | | | | | 1,186,494 | 1,186,494 |
| Park Impact | | | | | | | | 316,188 | 316,188 |
| Real Estate Excise | | | | | | | | 495,038 | 495,038 |
| Fire Impact | | | | | | | | 79,916 | 79,916 |
| Capital Projects | | | | | | 1,222,000 | | | 1,222,000 |
| Total Capital | - | - | - | - | - | 1,222,000 | - | 2,077,636 | 3,299,636 |
| Enterprise Funds | | | | | | | | | |
| Storm Drainage | 230,075 | 92,745 | 19,725 | 134,325 | | 259,000 | | 311,551 | 1,047,421 |
| Storm Drainage SDC | | | | | | | | 220,000 | 220,000 |
| Water | 289,670 | 133,000 | 294,860 | 552,770 | | 361,100 | | 376,852 | 2,008,252 |
| Water SDC | | | | | | | | 235,000 | 235,000 |
| Sewer | 269,660 | 124,830 | 31,400 | 270,620 | 2,202,480 | 543,500 | 376,512 | 480,494 | 4,299,496 |
| Sewer SDC | | | | | | | | 989,445 | 989,445 |
| Total Enterprise Funds | 789,405 | 350,575 | 345,985 | 957,715 | 2,202,480 | 1,163,600 | 376,512 | 2,613,342 | 8,799,614 |
| Internal Service Funds | | | | | | | | | |
| Vehicle R&R | | | | | | 50,000 | 137,683 | | 187,683 |
| Technology R&R | | | 25,000 | | | | | | 25,000 |
| Total Internal | - | - | 25,000 | - | - | 50,000 | 137,683 | - | 212,683 |
| Total All Funds | \$ 5,715,425 | \$ 2,568,269 | \$ 623,412 | \$ 2,878,367 | \$ 4,771,725 | \$ 2,538,100 | \$ 1,849,490 | \$ 6,278,660 | \$ 27,223,448 |

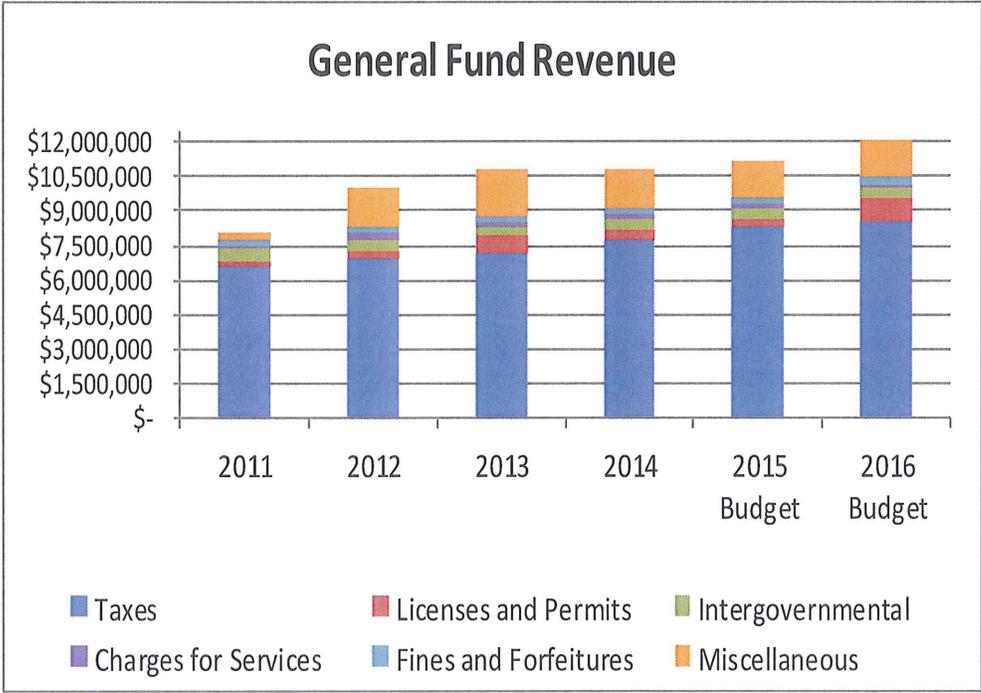
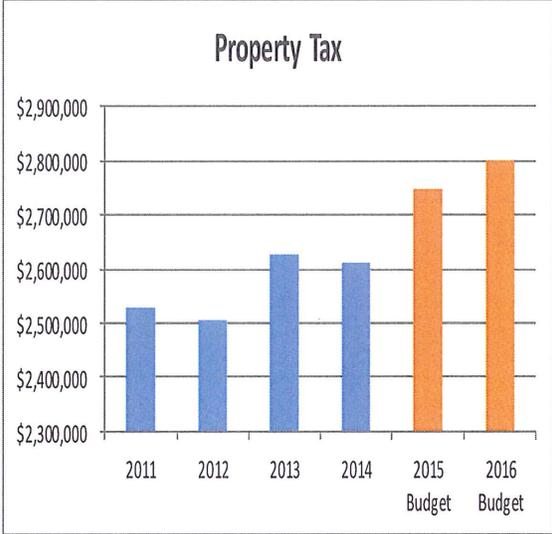
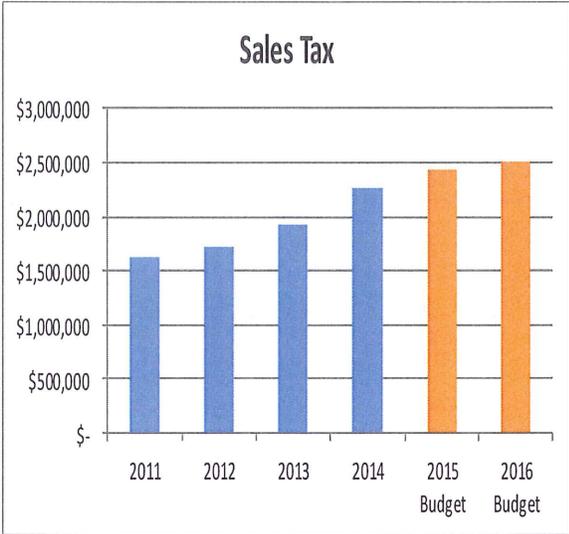


**CITY OF BATTLE GROUND
2016 EXPENDITURE SUMMARY**

| Type of Expenditure | Salaries | Benefits | Supplies | Services & Charges | Intergovt | Capital | Debt Service | Transfers Out | Total Expenditures |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| General Fund | | | | | | | | | |
| Legislative | \$ 35,400 | \$ 2,800 | \$ 3,500 | \$ 13,600 | | | | | \$ 55,300 |
| Judicial | 233,015 | 105,270 | 9,700 | 311,625 | | | | 7,000 | 666,610 |
| Executive | 304,000 | 108,500 | 8,200 | 209,183 | 31,000 | | | 12,479 | 673,362 |
| Human Resources | 119,980 | 38,780 | 1,500 | 39,240 | | | | 1,750 | 201,250 |
| Finance | 444,900 | 184,000 | 6,700 | 87,530 | 4,000 | | | 7,875 | 735,005 |
| IT | 145,600 | 78,900 | 900 | 152,460 | | 90,000 | 12,823 | 1,750 | 482,433 |
| Legal | | | | 132,700 | | | | | 132,700 |
| Engineering | 270,100 | 128,825 | 11,950 | 19,170 | | | | 4,375 | 434,420 |
| Facilities | 68,325 | 33,350 | 4,210 | 180,972 | | 85,000 | | 875 | 372,732 |
| Transfers | | | | | | | | 1,267,663 | 1,267,663 |
| Law Enforcement | 2,257,230 | 1,053,600 | 139,200 | 269,190 | 274,645 | | | 68,988 | 4,062,853 |
| Civil Service | | | 250 | 15,000 | | | | | 15,250 |
| Fire Control | | | | | 2,431,800 | | | | 2,431,800 |
| Planning | 405,800 | 177,680 | 11,400 | 63,185 | | | | 5,250 | 663,315 |
| Building | 160,800 | 73,450 | 4,090 | 13,620 | | | | 2,625 | 254,585 |
| Total General Fund | 4,445,150 | 1,985,155 | 201,600 | 1,507,475 | 2,741,445 | 175,000 | 12,823 | 1,380,630 | 12,449,278 |
| Parks | 345,220 | 132,345 | 31,410 | 132,720 | - | - | - | 144,231 | 785,926 |
| Reserve Funds | | | | | | | | | |
| LEOFF I | | 54,225 | | | | | | | 54,225 |
| Total Reserve Funds | - | 54,225 | - | - | - | - | - | - | 54,225 |
| Special Revenue Funds | | | | | | | | | |
| Street Fund | 259,570 | 135,220 | 28,175 | 241,635 | | | | 197,310 | 861,910 |
| Drug Investigation | | | | 12,000 | | | | | 12,000 |
| Lodging Tax | | | | 17,500 | | | | 5,000 | 22,500 |
| Total Special Revenue | 259,570 | 135,220 | 28,175 | 271,135 | - | - | - | 202,310 | 896,410 |
| Debt Service Fund | - | - | - | - | - | - | 1,311,000 | - | 1,311,000 |
| Capital Projects | | | | | | | | | |
| Traffic Impact | | | | | | | | 412,105 | 412,105 |
| Park Impact | | | | | | | | 304,488 | 304,488 |
| Real Estate Excise | | | | | | | | 380,000 | 380,000 |
| Fire Impact | | | | | | | | 79,916 | 79,916 |
| Capital Projects | | | | | | 125,000 | | | 125,000 |
| Total Capital | - | - | - | - | - | 125,000 | - | 1,176,509 | 1,301,509 |
| Enterprise Funds | | | | | | | | | |
| Storm Drainage | 234,000 | 96,150 | 19,725 | 112,630 | | 622,820 | | 315,178 | 1,400,503 |
| Storm Drainage SDC | | | | | | | | - | - |
| Water | 295,270 | 137,700 | 293,580 | 550,800 | | 221,500 | | 389,114 | 1,887,964 |
| Water SDC | | | | | | | | 235,000 | 235,000 |
| Sewer | 274,890 | 129,540 | 30,300 | 246,685 | 2,202,480 | 305,000 | 354,477 | 482,204 | 4,025,576 |
| Sewer SDC | | | | | | | | 1,164,000 | 1,164,000 |
| Total Enterprise Funds | 804,160 | 363,390 | 343,605 | 910,115 | 2,202,480 | 1,149,320 | 354,477 | 2,585,496 | 8,713,043 |
| Internal Service Funds | | | | | | | | | |
| Vehicle R&R | | | | | | | 79,916 | | 79,916 |
| Technology R&R | | | 75,000 | | | | | | 75,000 |
| Total Internal | - | - | 75,000 | - | - | - | 79,916 | - | 154,916 |
| Total All Funds | \$ 5,854,100 | \$ 2,670,335 | \$ 679,790 | \$ 2,821,445 | \$ 4,943,925 | \$ 1,449,320 | \$ 1,758,216 | \$ 5,489,176 | \$ 25,666,307 |



The general fund is the city’s largest fund and is used to account for the majority of city resources and services. Approximately 70% of general fund revenues are derived from taxes, including property, sales, and utility. The remainder of revenues are derived from sources such as business licenses, development related fees, intergovernmental payments such as liquor excise taxes and profit distributions from the State of Washington, and fines from traffic violations. General fund revenues are generally cyclical following the economic cycles of the surrounding region.



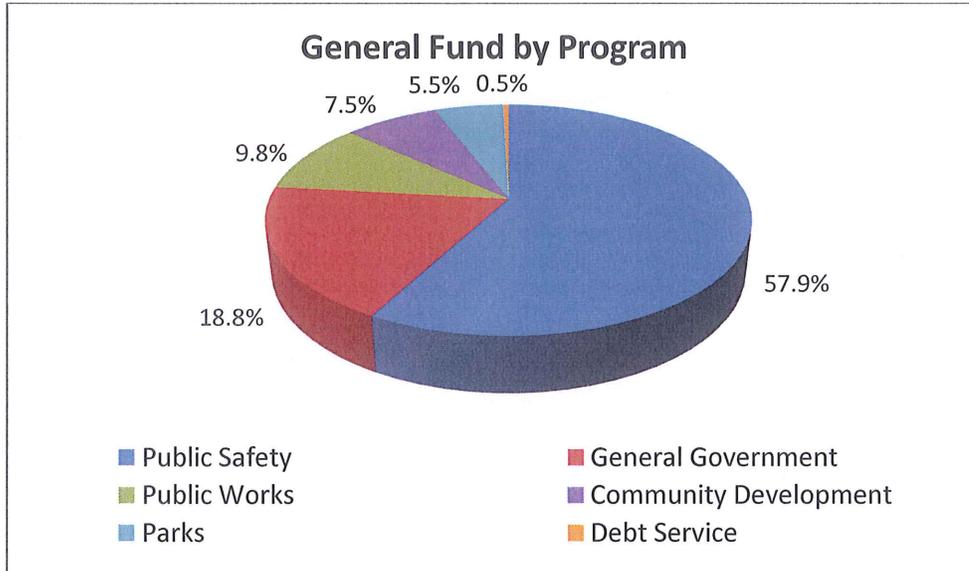
001 2015-2016 Budget - General Fund Revenue

| REVENUE 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|-----------------|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 311.10.00 | Property Taxes | 2,428,374 | 2,507,031 | 2,551,368 | 2,654,010 | 2,747,880 | 2,802,100 |
| 313.10.00 | Local Retail Sales/Use Tax | 1,628,647 | 1,721,914 | 2,015,104 | 2,214,953 | 2,432,180 | 2,505,150 |
| 313.71.00 | Local Criminal Justice | 179,175 | 188,873 | 202,771 | 231,776 | 253,380 | 260,980 |
| 316.41.00 | Electric Utility Tax | 569,033 | 620,680 | 626,616 | 656,800 | 637,500 | 650,250 |
| 316.43.00 | Natural Gas Tax | 189,282 | 213,477 | 180,290 | 372,037 | 210,200 | 211,000 |
| 316.45.00 | Garbage Utility Tax | 111,777 | 156,060 | 133,981 | 142,383 | 140,760 | 143,575 |
| 316.46.00 | Cable Franchise Fee | 142,806 | 123,249 | 126,224 | 134,479 | 133,620 | 136,200 |
| 316.47.00 | Telephone Utility Tax | 459,642 | 483,779 | 443,493 | 397,566 | 462,300 | 471,546 |
| 316.70.00 | Water Utility Tax | 325,528 | 339,940 | 338,800 | 378,023 | 425,030 | 434,864 |
| 316.71.00 | Sewer Utility Tax | 477,029 | 480,596 | 530,665 | 555,658 | 652,770 | 707,475 |
| 316.72.00 | Drainage Utility Tax | 115,019 | 117,018 | 138,720 | 153,653 | 173,785 | 182,600 |
| 317.20.00 | Leasehold Excise tax | 6,730 | 5,895 | 13,843 | 8,991 | 7,200 | 8,200 |
| 317.50.00 | Gambling Excise Tax | 1,080 | 1,085 | 461 | - | - | - |
| | Total Taxes | \$ 6,634,122 | \$ 6,959,597 | \$ 7,302,336 | \$ 7,900,329 | \$ 8,276,605 | \$ 8,513,940 |
| 321.90.00 | Business License | 38,526 | 39,437 | 42,020 | 44,630 | 50,000 | 50,000 |
| 322.10.00 | Building Permits | 125,743 | 170,462 | 503,196 | 308,070 | 125,700 | 599,336 |
| 322.11.00 | Building Plan Checks | 46,301 | 97,724 | 209,376 | 134,698 | 150,305 | 407,025 |
| 322.30.00 | Dog Licenses | 9,662 | 15,086 | 19,136 | 16,996 | 16,500 | 17,000 |
| 322.30.01 | Cat Licenses | | | | 54 | 100 | 150 |
| 322.90.00 | Occupancy and Gun Permits | 1,997 | 2,405 | 1,724 | 1,379 | 1,800 | 2,000 |
| | Total Licenses and Permits | \$ 222,229 | \$ 325,114 | \$ 775,452 | \$ 505,827 | \$ 344,405 | \$ 1,075,511 |
| 331.28.01 | Bulletproof Vests Grant | | 765 | 375 | 1,958 | | |
| 331.97.01 | National Fire Academy Grant | | 660 | | | | |
| 333.16.55 | National Criminal History | | | | 12,652 | | |
| 333.20.60 | Traffic Safety Grant | | 1,783 | 1,907 | 1,649 | | |
| 333.20.62 | Seatbelt Enforcement Grant | 925 | 1,769 | 2,583 | 2,265 | | |
| 333.20.65 | Alcohol Impaired Grant | 4,702 | 2,398 | 5,801 | 6,990 | | |
| 333.20.66 | Highway Safety Grant | 1,615 | | | | | |
| 333.20.68 | DUI Training Grant | 1,060 | | | | | |
| 333.81.28 | LED Lighting Grant | 33,472 | 1,024 | | | | |
| 333.90.67 | Homeland Security Equipment | 20,076 | | | | | |
| 333.97.00 | Homeland Security | 6,776 | 1,314 | | | | |
| 333.97.01 | Nonprofit Security Program Grant | | 1,632 | | 652 | | |
| 334.01.20 | Public Defense Grant | | | | 9,500 | | |
| 334.03.50 | Drug Recognition Expert | 10,060 | 1,260 | 1,991 | 467 | | |
| 334.03.50 | Field Sobriety Testing | | 289 | | | | |
| 334.03.61 | Safe Routes to School | | | | 6,683 | | |
| 334.04.22 | Reg Sex Offender Monitoring | 9,841 | 9,809 | 9,851 | 9,876 | 5,000 | 5,000 |
| 334.04.23 | School Zone Safety | | | 4,317 | | | |
| 335.91.00 | PUD Privilege Tax | 67,330 | 79,507 | | 78,656 | 79,500 | 80,000 |
| 336.04.22 | Local Government Assistance | 6,744 | 6,542 | 11,307 | | | |
| 336.06.21 | Law Enforcement Strategy | 3,901 | 4,009 | 3,285 | 4,719 | 3,600 | 3,600 |
| 336.06.24 | Domestic Violence Revenue | 14,728 | 15,074 | 16,052 | 17,351 | 15,000 | 15,000 |
| 336.06.51 | DUI-Cities | 3,710 | 3,326 | 3,258 | 3,279 | 3,200 | 3,300 |
| 336.06.94 | Liquor Excise Tax | 86,231 | 65,522 | 25,059 | 22,181 | 35,680 | 36,395 |
| 336.06.95 | Liquor Board Profits | 122,805 | 177,478 | 161,184 | 161,804 | 163,825 | 167,110 |
| 337.01.00 | In-lieu of Taxes | 1,874 | 1,874 | 1,874 | 1,874 | 1,870 | 1,870 |
| 337.02.00 | WASPC Grant | 937 | 787 | | | | |
| 338.12.01 | La Center Court Costs | 30,312 | 20,560 | 72,154 | 76,083 | 60,500 | 60,500 |
| 338.12.02 | Ridgefield Court Costs | 78,336 | 87,197 | 96,700 | 114,756 | 100,500 | 100,500 |
| 338.52.00 | Employment Opportunity | | 285 | 6,384 | 5,550 | 6,500 | 6,500 |
| | Total Intergovernmental | \$ 505,435 | \$ 484,864 | \$ 424,082 | \$ 538,945 | \$ 475,175 | \$ 479,775 |

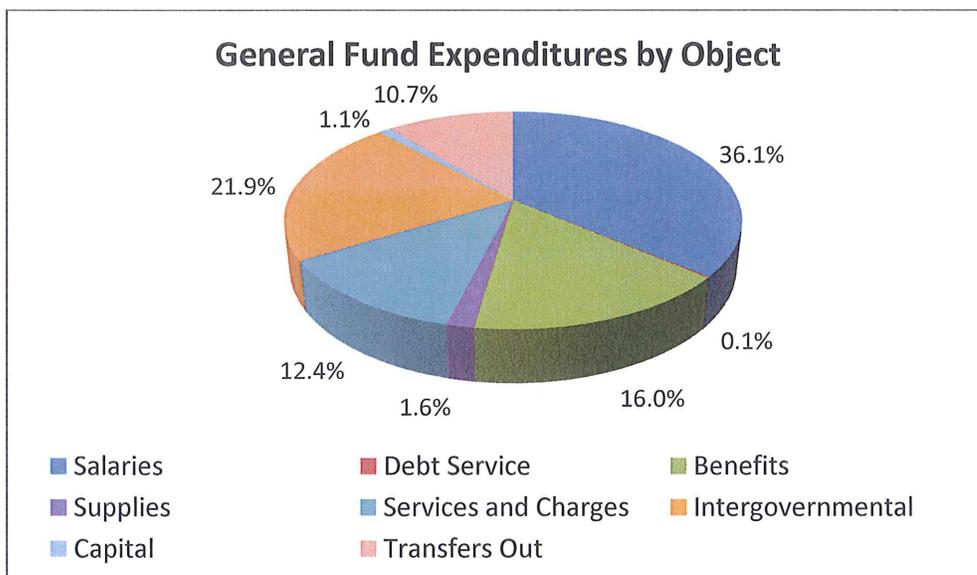
001 2015-2016 Budget - General Fund Revenue

| REVENUE 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|-----------------------------------|------------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 341.33.02 | Warrant Costs | 11,364 | 11,235 | 14,502 | 12,710 | 14,400 | 14,600 |
| 341.43.00 | School Impact Fee Collection | 717 | 661 | 900 | 846 | 750 | 800 |
| 341.62.00 | Copy and Tape Fees | 4,114 | 8,114 | 3,888 | 4,048 | 4,300 | 4,300 |
| 342.10.02 | Fingerprinting/Reports | 2,679 | 3,049 | 2,140 | 2,673 | 2,750 | 2,800 |
| 342.10.10 | Law Enforcement Services | 76,287 | 50,874 | 52,739 | 60,699 | 52,800 | 53,000 |
| 342.36.00 | Work Release Program | 8,305 | 8,780 | 8,751 | 10,555 | 9,200 | 10,100 |
| 343.50.40 | Engineering Services | | 87,223 | 5,119 | | | |
| 345.81.00 | Zoning and Subdivision Fees | 20,825 | 79,648 | 77,171 | 225,678 | 129,150 | 20,800 |
| | Total Charges for Services | \$ 124,291 | \$ 249,584 | \$ 165,210 | \$ 317,209 | \$ 213,350 | \$ 106,400 |
| 353.10.00 | Traffic Infractions | 127,834 | 130,624 | 133,559 | 126,050 | 132,500 | 133,500 |
| 354.10.00 | Parking Infraction Penalty | 7,639 | 10,663 | 5,540 | 4,001 | 7,600 | 7,800 |
| 355.20.00 | DWI | 20,488 | 21,318 | 21,458 | 22,077 | 21,500 | 21,650 |
| 355.80.00 | Other Criminal Traffic | 34,547 | 37,622 | 37,363 | 43,442 | 37,400 | 37,500 |
| 356.90.00 | Other Criminal/Non-Traffic | 45,205 | 38,674 | 29,350 | 27,673 | 34,250 | 34,775 |
| 357.30.03 | Criminal Costs/Home Monitor | 11,217 | 11,297 | 13,659 | 3,474 | 13,200 | 13,500 |
| 357.33.00 | Public Defender Costs | 17,633 | 19,990 | 17,946 | 25,277 | 22,500 | 25,300 |
| 357.34.00 | Emergency Response Service | 15,895 | 13,972 | 8,972 | 6,078 | 8,800 | 9,200 |
| | Total Fines and Forfeitures | \$ 280,458 | \$ 284,160 | \$ 267,847 | \$ 258,072 | \$ 277,750 | \$ 283,225 |
| 360.10.00 | Cost Allocation (Indirect) | 53,751 | 1,500,393 | 1,437,523 | 1,354,370 | 1,353,933 | 1,432,005 |
| 361.11.00 | Investment Interest | 18,725 | 2,340 | 1,701 | 11,904 | 11,200 | 11,500 |
| 362.50.20 | Governmental Lessee (Fire) | | | | 7,500 | 30,000 | 30,000 |
| 362.60.50 | Building Rent (City Hall) | 163,049 | 148,700 | 161,568 | 171,009 | 170,745 | 170,745 |
| 363.10.00 | Insurance Recoveries | | 15,412 | 2,956 | 2,800 | | |
| 367.10.00 | Donations | 1,750 | 782 | | 1,500 | | |
| 369.10.00 | Sale of Scrap | | | 201 | 447 | | |
| 369.20.00 | Sale of Unclaimed Property | 881 | 4,998 | 646 | 1,350 | | |
| 369.40.00 | Judgments/Settlements | 1,186 | 5,962 | 594 | 982 | | |
| 369.90.00 | Miscellaneous Revenues | 23,961 | 45,542 | 43,469 | 56,049 | 35,200 | 35,500 |
| | Total Misc Revenue | \$ 263,303 | \$ 1,724,129 | \$ 1,648,658 | \$ 1,607,911 | \$ 1,601,078 | \$ 1,679,750 |
| 397.01.01 | Transfer From Street Fund | 121,405 | | | | | |
| 397.01.03 | Transfer From Park Fund | 295,837 | | | | | |
| 397.01.07 | Transfer from Insurance Reserve | 10,000 | | | | | |
| 397.01.08 | Transfer from Lodging Tax Fund | | | | - | 5,000 | 5,000 |
| 397.04.02 | Transfer From Drainage Fund | 63,032 | | | | | |
| 397.04.10 | Transfer From Water Fund | 178,975 | | | | | |
| 397.04.11 | Transfer From Sewer Fund | 181,110 | | | | | |
| 397.04.14 | Transfer From Stabilization | | | | | 75,000 | |
| | Total Transfers | \$ 850,359 | \$ - | \$ - | \$ - | \$ 80,000 | \$ 5,000 |
| Total General Fund Revenue | | \$ 8,880,197 | \$ 10,027,448 | \$ 10,583,585 | \$ 11,128,293 | \$ 11,268,363 | \$ 12,143,601 |

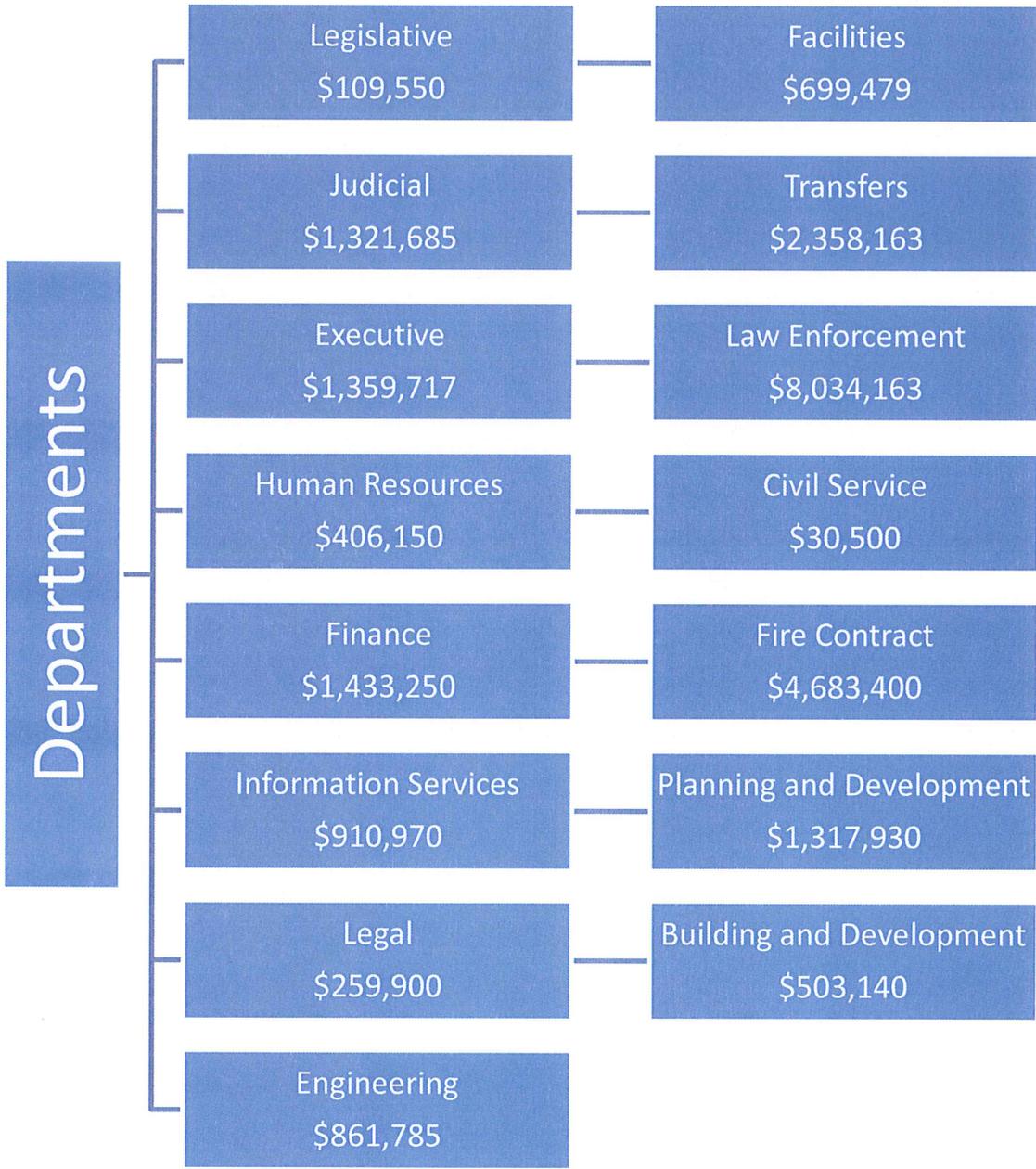
Programs supported by the general fund are primarily public safety, which includes law enforcement, fire protection, civil service and judicial departments. Other programs include community development, public works, parks, debt service, and general government support services. Support services include the Legislative, Executive, Human Resources, Finance, Information Services, and Legal departments. Public works includes the engineering and facilities departments and the transfer to the street fund.



Approximately half of the general fund budget is used to pay salaries and benefits. Services include payments for activities such as utilities, advertising, communication, and building maintenance. The intergovernmental expenditure is for the fire contract. General fund transfers support activities of the Street and Parks-Recreation funds.



2015-2016 Biennial Budget – Total Expenditures by Department



001 2015-2016 Budget - General Fund Expenditures

LEGISLATIVE - The elected seven members of city council are the legislative body of the City of Battle Ground. Council enacts the ordinances and establishes the policies that govern the city.

| Expenditures | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|--------------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1060 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 511.10.11 | Regular Salaries and Wages | 35,400 | 35,400 | 35,400 | 35,400 | 35,400 | 35,400 |
| 511.10.20 | Personnel Benefits | 2,794 | 2,794 | 2,794 | 2,789 | 2,800 | 2,800 |
| 511.31.36 | Operating Supplies | 1,364 | 3,401 | 988 | 3,073 | 3,000 | 3,500 |
| 511.42.01 | Advertising (legal notices) | | | 1,692 | 3,174 | 2,000 | 2,000 |
| 511.43.01 | Training, Meetings and Travel | 1,676 | 4,793 | 6,649 | 3,436 | 6,550 | 6,600 |
| 511.49.13 | Codification | | 2,751 | 3,398 | 3,782 | 4,500 | 5,000 |
| Total Legislative | | \$ 41,234 | \$ 49,139 | \$ 50,921 | \$ 51,654 | \$ 54,250 | \$ 55,300 |

JUDICIAL - The municipal court is the judicial arm of the city and provides a forum for the hearing and adjudication of city infractions, misdemeanors and gross misdemeanors.

| Expenditures | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|-----------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1550 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 512.10.11 | Regular Salaries and Wages | 127,818 | 124,872 | 148,079 | 166,079 | 203,975 | 208,055 |
| 512.10.12 | Part-Time Salaries | 2,915 | 4,035 | 9,248 | 7,726 | 24,295 | 24,780 |
| 512.10.13 | Overtime Salaries | 155 | 51 | 284 | 540 | 180 | 180 |
| 512.10.20 | Personnel Benefits | 39,970 | 42,956 | 61,987 | 76,419 | 89,210 | 92,270 |
| 512.31.35 | Office Supplies | 8,244 | 11,354 | 9,700 | 7,859 | 9,600 | 9,700 |
| 512.41.01 | Professional Services | 26,949 | 28,186 | 27,562 | 48,290 | 48,800 | 49,800 |
| 512.41.02 | Judge/Judge Pro-Tem | 50,600 | 47,500 | 51,900 | 51,220 | 53,200 | 54,400 |
| 512.41.03 | Interpreter | 3,864 | 10,072 | 5,677 | 1,751 | 9,500 | 9,500 |
| 512.41.42 | Public Defender | 96,725 | 81,730 | 60,040 | 59,925 | 95,000 | 95,000 |
| 512.42.01 | Communications | 60 | 4,156 | 3,665 | 4,620 | 3,700 | 4,000 |
| 512.43.01 | Training, Meetings and Travel | 238 | 290 | 687 | 770 | 5,750 | 3,100 |
| 512.49.20 | Dues, Memberships and Subscriptions | 608 | 706 | 867 | 1,523 | 750 | 750 |
| 512.49.22 | Banking Service Fees | 1,918 | 1,369 | 770 | 851 | 800 | 800 |
| 512.49.28 | Jury Fees | | 578 | 436 | - | 475 | 475 |
| 512.95.01 | Technology R&R | | | 4,326 | 7,664 | 6,840 | 7,000 |
| 523.20.00 | Work Crew Program | 8,288 | 11,381 | 6,718 | 14,964 | 8,000 | 8,000 |
| 523.41.11 | Jail Costs | 128,941 | 86,702 | 65,231 | 68,753 | 95,000 | 98,800 |
| Total Judicial | | \$ 497,293 | \$ 455,938 | \$ 457,177 | \$ 518,954 | \$ 655,075 | \$ 666,610 |

EXECUTIVE - The department oversees the administration of city government, provides professional advice to the council and operating departments, and facilitates the achievement of council goals.

| Expenditures | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|------------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 2010 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 513.10.11 | Regular Salaries and Wages | 176,273 | 242,550 | 284,943 | 297,018 | 298,000 | 304,000 |
| 513.10.20 | Personnel Benefits | 63,426 | 76,137 | 86,804 | 92,382 | 105,000 | 108,500 |
| 513.31.35 | Office Supplies | 1,506 | 7,389 | 7,049 | 6,432 | 7,700 | 6,700 |
| 513.32.85 | Fuel | | 1,438 | 1,470 | 1,492 | 1,500 | 1,500 |
| 513.41.01 | Professional Services | 1,907 | 81,562 | 86,567 | 78,758 | 86,000 | 86,000 |
| 513.41.08 | Liquor Control | 4,262 | 4,630 | 3,223 | 3,920 | 3,990 | 4,070 |
| 513.42.01 | Communication | 1,815 | 3,195 | 3,272 | 2,574 | 3,200 | 2,200 |
| 513.42.05 | Community Relations | | 405 | 322 | 1,079 | 700 | 700 |
| 513.43.01 | Training, Meetings and Travel | 3,517 | 3,068 | 5,120 | 8,682 | 12,000 | 13,225 |
| 513.44.00 | Advertising | | 3,524 | 193 | - | 600 | 625 |
| 513.46.00 | Insurance | 51,969 | 53,562 | 84,495 | 94,246 | 85,050 | 85,750 |
| 513.48.10 | Vehicle Repairs and Maintenance | | 61 | 712 | 1,208 | 750 | 800 |
| 513.49.20 | Dues, Memberships and Subscriptions | 12,509 | 15,362 | 14,391 | 14,639 | 15,638 | 15,813 |
| 513.50.19 | North County Community Food Bank | 17,000 | 17,000 | 17,000 | 17,000 | | |
| 513.50.21 | Election | 21,364 | 20,849 | | 18,191 | 22,000 | 6,000 |
| 513.50.26 | Community and Economic Investment | | | | - | 25,000 | 25,000 |
| 513.95.01 | Technology Repair and Replacement | | | 3,708 | 5,748 | 5,130 | 5,250 |
| 591.79.17 | Capital Lease | | 2,995 | 1,605 | | | |
| 592.83.19 | Capital Lease | | 305 | 49 | | | |
| Total Executive | | \$ 355,548 | \$ 534,032 | \$ 600,923 | \$ 643,369 | \$ 672,258 | \$ 666,133 |

001 2015-2016 Budget - General Fund Expenditures

HUMAN RESOURCES - The department coordinates and administers the human resources systems of the city, including classification, compensation, recruitment and retention, selection, labor and employee relations, and training.

| Expenditures | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|------------------------------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 2210 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 516.10.11 | Regular Salaries and Wages | 65,206 | 105,694 | 112,206 | 117,991 | 117,625 | 119,980 |
| 516.10.20 | Personnel Benefits | 23,037 | 37,404 | 23,044 | 25,265 | 38,325 | 38,780 |
| 516.31.35 | Office Supplies | 4,111 | 517 | 1,086 | 1,425 | 1,200 | 1,500 |
| 516.41.01 | Professional Services | 10,002 | 9,908 | 5,550 | 53,677 | 29,400 | 23,400 |
| 516.42.01 | Communication | 2,268 | 1,541 | 3,356 | 3,989 | 4,300 | 4,300 |
| 516.43.01 | Training, Meetings and Travel | 1,559 | 1,413 | 2,370 | 3,817 | 7,000 | 6,000 |
| 516.49.04 | Safety, Recognition and Team Programs | 4,850 | 5,866 | 4,218 | 4,420 | 4,600 | 4,800 |
| 516.59.20 | Dues, Memberships and Subscriptions | 200 | 180 | 665 | 648 | 740 | 740 |
| 516.95.01 | Technology Repair and Replacement | | | 1,236 | 1,916 | 1,710 | 1,750 |
| Total Human Resources | | \$ 111,233 | \$ 162,523 | \$ 153,731 | \$ 213,148 | \$ 204,900 | \$ 201,250 |

FINANCE - The department safeguards the assets of the city and provides central services, accounting, financial management and planning, budgeting, utility billing, and internal support to other departments.

| Expenditures | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|----------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 2510 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 514.10.11 | Regular Salaries and Wages | 183,642 | 348,758 | 374,450 | 386,558 | 427,150 | 435,700 |
| 514.10.12 | Part-Time Salaries | | 1,500 | 7,560 | 6,490 | 9,020 | 9,200 |
| 514.10.13 | Overtime Salaries | | | | 107 | | |
| 514.10.20 | Personnel Benefits | 73,482 | 136,212 | 152,111 | 166,048 | 176,900 | 184,000 |
| 514.31.35 | Office Supplies | 4,297 | 7,440 | 6,368 | 5,918 | 6,600 | 6,700 |
| 514.41.01 | Professional Services | 3,300 | 9,924 | 7,878 | 10,108 | 7,890 | 8,140 |
| 514.41.02 | Audit - SAO | 35,551 | 30,193 | 22,127 | 39,661 | 25,000 | 45,000 |
| 514.42.01 | Communication and Postage | 1,860 | 683 | 8,333 | 1,779 | 12,200 | 12,200 |
| 514.43.01 | Training, Meetings and Travel | 2,289 | 9,707 | 8,176 | 8,093 | 8,855 | 9,205 |
| 514.49.20 | Dues, Memberships and Subscriptions | 2,054 | 2,484 | 2,675 | 1,471 | 1,975 | 1,975 |
| 514.49.22 | Bank Service Charge | | 21,450 | 5,922 | 7,692 | 10,960 | 11,010 |
| 514.50.18 | Utility Tax Voucher Program | 3,256 | 4,544 | 6,910 | 5,335 | 4,000 | 4,000 |
| 514.95.01 | Technology Repair and Replacement | | | 4,944 | 8,624 | 7,695 | 7,875 |
| Total Finance | | \$ 309,731 | \$ 572,895 | \$ 607,454 | \$ 647,884 | \$ 698,245 | \$ 735,005 |

INFORMATION SERVICES - The department serves the city for all data processing and computer needs, coordinates all land and cellular phone systems, assists with the city's radio communications infrastructure, and manages the procurement of hardware and software.

| Expenditures | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|-----------------------------------|-------------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 2710 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 518.10.11 | Regular Salaries and Wages | | 72,647 | 76,198 | 80,270 | 113,875 | 145,600 |
| 518.10.20 | Personnel Benefits | | 34,574 | 36,709 | 37,810 | 69,675 | 78,900 |
| 518.31.35 | Office Supplies | | 46,209 | 689 | 331 | 900 | 900 |
| 518.31.36 | Computer Facilities | | 653 | | | | |
| 518.42.01 | Communication | | 682 | 1,811 | 1,385 | 7,250 | 2,300 |
| 518.42.02 | Internet | 11,041 | 11,710 | 8,066 | 9,563 | 10,030 | 10,280 |
| 518.43.01 | Training, Meetings and Travel | | | | | 8,750 | 9,230 |
| 518.49.20 | Dues, Memberships and Subscriptions | | | 75 | - | 250 | 250 |
| 518.49.71 | Computer Maintenance Contract | | 83,551 | 105,656 | 115,802 | 143,902 | 130,400 |
| 518.95.01 | Technology Repair and Replacement | | | 11,742 | 1,916 | 1,710 | 1,750 |
| 591.79.20 | Phone Lease Server | | 10,592 | 10,969 | 11,358 | 11,761 | 12,761 |
| 592.83.20 | Phone Lease Interest | | 1,603 | 1,226 | 837 | 434 | 62 |
| 594.18.64 | Equipment Purchases | | | | | 60,000 | 90,000 |
| Total Information Services | | \$ 11,041 | \$ 262,221 | \$ 253,141 | \$ 259,272 | \$ 428,537 | \$ 482,433 |

LEGAL - The department provides judicial and corporate legal services to the city. These are contracted services provided by a private attorney.

| Expenditures | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|--------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 3010 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 515.41.01 | Professional Services | 16,337 | 1,648 | 3,598 | 12,761 | 4,500 | 5,000 |
| 515.41.14 | Prosecutor | 82,600 | 83,900 | 79,628 | 78,050 | 80,000 | 85,000 |
| 515.41.22 | Attorney Retainer | 42,000 | 42,000 | 42,000 | 42,000 | 42,700 | 42,700 |
| Total Legal | | \$ 140,937 | \$ 127,548 | \$ 125,226 | \$ 132,811 | \$ 127,200 | \$ 132,700 |

001 2015-2016 Budget - General Fund Expenditures

ENGINEERING - The department administers the planning, design and construction of public works capital improvement projects.

| Expenditures | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|--------------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 3510 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 532.10.11 | Regular Salaries and Wages | 135,904 | 260,499 | 259,870 | 238,231 | 264,800 | 270,100 |
| 532.10.12 | Part-Time Salaries | | 48,966 | | | | |
| 532.10.13 | Overtime | 12 | 6,885 | | | | |
| 531.10.20 | Personnel Benefits | 57,780 | 124,349 | 118,235 | 104,807 | 123,700 | 128,825 |
| 532.31.35 | Office Supplies | 5,708 | 6,755 | 5,362 | 4,970 | 9,700 | 9,700 |
| 532.31.36 | Operating Supplies | | | | | 3,800 | 1,500 |
| 532.32.85 | Fuel | | | 285 | 746 | 750 | 750 |
| 532.41.01 | Professional Services | | | | 6,880 | 4,550 | 4,600 |
| 532.42.01 | Communications | 4,328 | 4,750 | 3,538 | 3,177 | 6,230 | 3,330 |
| 532.43.01 | Training, Meetings, Travel | 724 | 67 | 523 | 1,069 | 1,500 | 2,850 |
| 532.48.01 | Repairs and Maintenance | 2,993 | 12,748 | 1,450 | 583 | 3,500 | 3,500 |
| 532.49.20 | Dues, Memberships and Subscriptions | 1,015 | 4,100 | 4,207 | 4,196 | 4,560 | 4,890 |
| 532.95.01 | Technology Repair and Replacement | | | 3,090 | 4,790 | 4,275 | 4,375 |
| Total Engineering | | \$ 208,464 | \$ 469,119 | \$ 396,560 | \$ 369,449 | \$ 427,365 | \$ 434,420 |

FACILITIES -The department manages and coordinates facility planning, operations and maintenance throughout city facilities.

| Expenditures | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|-------------------------|-------------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 3710 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 519.10.11 | Regular Salaries and Wages | | 42,336 | 54,043 | 55,346 | 67,000 | 68,325 |
| 519.10.13 | Overtime | | 159 | 43 | 421 | | |
| 519.10.20 | Personnel Benefits | | 21,921 | 25,747 | 27,885 | 32,110 | 33,350 |
| 519.31.35 | Office Supplies | | 604 | 1,063 | 1,449 | 525 | 525 |
| 519.31.36 | Operating Supplies | | | | | 1,000 | 1,000 |
| 519.31.37 | Uniforms and Clothing | | | 775 | 397 | 685 | 885 |
| 519.32.85 | Fuel | | 472 | 600 | 1,371 | 1,800 | 1,800 |
| 519.41.01 | Professional Services | | | | 82 | 815 | 815 |
| 519.42.01 | Communications | | | 306 | 393 | 360 | 360 |
| 519.43.01 | Training, Meetings, Travel | | | | 2,395 | 300 | 300 |
| 519.45.00 | Rents and Leases | | 2,395 | 2,395 | | 5,237 | 5,237 |
| 519.48.10 | Vehicle Maintenance | | | 736 | 45 | 1,200 | 1,200 |
| 519.48.50 | Building Operation and Maintenance | | 144,407 | 148,648 | 145,045 | 151,260 | 151,960 |
| 519.49.20 | Dues, Memberships and Subscriptions | | | | | 100 | 100 |
| 519.00.00 | Facility Improvement Projects | | | 6,554 | | 42,500 | 85,000 |
| 591.62.01 | Building Improvements | | | | 25,360 | | |
| 519.95.01 | Technology Repair and Replacement | | | 618 | 958 | 855 | 875 |
| 586.49.70 | Leasehold Excise | | 19,235 | 20,877 | 22,066 | 21,000 | 21,000 |
| Total Facilities | | \$ - | \$ 231,529 | \$ 262,405 | \$ 283,213 | \$ 326,747 | \$ 372,732 |

TRANSFERS - Provides general fund support for street maintenance, Parks and Recreation, and debt payments for general obligation bonds.

| Expenditures | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|------------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 4000 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 518.95.02 | Vehicle Repair and Replacement | | | 92,885 | 130,198 | 54,340 | 33,332 |
| 597.01.01 | Transfer to Streets | 310,348 | 431,802 | 546,802 | 536,663 | 400,000 | 425,000 |
| 597.01.03 | Transfer to Parks | 403,427 | 517,364 | 599,124 | 611,106 | 650,000 | 675,000 |
| 597.01.10 | Transfer to Leoff I Medical Reserve | 16,224 | 16,224 | | 16,224 | 40,500 | 54,225 |
| 597.02.25 | Transfer to Debt Service | 581,932 | 259,855 | | 302,775 | | 113,438 |
| 597.03.50 | Transfer to Capital Projects | | 9,204 | | | | |
| Total Transfers | | \$ 1,311,931 | \$ 1,234,449 | \$ 1,238,811 | \$ 1,596,966 | \$ 1,144,840 | \$ 1,300,995 |

001 2015-2016 Budget - General Fund Expenditures

LAW ENFORCEMENT - The police department provides law enforcement services which include vehicle patrols, investigations, school resource officer, drug enforcement and other activities to provide and maintain a safe community.

| Expenditures | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 4522 | | | | | | |
| 521.10.11 Regular Salaries and Wages | 2,041,303 | 1,849,153 | 1,876,798 | 2,028,982 | 2,117,715 | 2,160,070 |
| 521.10.12 Part-Time Salaries | 70,656 | 99,149 | 31,381 | | | |
| 521.10.13 Overtime Salaries | 88,093 | 105,925 | 127,824 | 104,432 | 97,160 | 97,160 |
| 521.10.20 Personnel Benefits | 811,306 | 754,579 | 782,193 | 865,189 | 904,250 | 941,400 |
| 521.10.24 Holiday Pay | 105,238 | 100,937 | 104,001 | 111,725 | 112,200 | 112,200 |
| 521.31.35 Office Supplies | 11,667 | 11,426 | 10,590 | 10,970 | 12,000 | 12,500 |
| 521.31.36 Operating and Training Supplies | 41,841 | 15,133 | 26,002 | 23,805 | 29,000 | 32,000 |
| 521.31.37 Uniforms and Equipment | 23,008 | 26,110 | 22,824 | 31,552 | 27,752 | 33,200 |
| 521.32.85 Fuel | 67,391 | 63,678 | 57,504 | 59,026 | 60,000 | 61,500 |
| 521.41.01 Professional Services | 40,408 | 29,786 | 30,513 | 33,044 | 56,900 | 57,975 |
| 521.41.05 Crime Prevention | | | | 3,254 | | |
| 521.42.01 Communication and Postage | 40,945 | 44,344 | 31,760 | 27,771 | 36,800 | 37,900 |
| 521.43.01 Training, Meetings and Travel | 15,331 | 21,019 | 20,151 | 20,728 | 35,000 | 35,000 |
| 521.45.00 Rents and Leases | | 7,546 | 11,386 | 7,546 | 7,545 | 7,545 |
| 521.48.01 Repairs and Maintenance | 5,691 | 3,990 | 1,400 | 985 | | |
| 521.48.10 Vehicle Repairs & Maintenance | 85,773 | 67,379 | 67,381 | 55,423 | 58,200 | 60,000 |
| 521.48.50 Building Operation and Maintenance | 70,714 | 68,807 | 58,551 | 67,645 | 67,890 | 69,745 |
| 521.49.02 Investigations | 1,001 | 159 | 1,092 | - | | |
| 521.49.20 Dues, Memberships and Subscriptions | 600 | 640 | 851 | 968 | 1,025 | 1,025 |
| 521.50.44 Radio Dispatch Service | 239,696 | 248,844 | 260,023 | 259,631 | 266,645 | 274,645 |
| 521.95.01 Technology Repair and Replacement | | | 32,754 | 119,331 | 41,795 | 42,885 |
| 525.51.11 Clark County Emergency Services | | 15,283 | | - | | |
| 591.79.21 Auto Lease Payment | | 9,364 | 10,079 | | | |
| 592.83.21 Auto Lease Payment | | 1,286 | 571 | | | |
| Total Law Enforcement | \$ 3,760,662 | \$ 3,544,537 | \$ 3,565,629 | \$ 3,832,007 | \$ 3,931,877 | \$ 4,036,750 |

CIVIL SERVICE - The department administers the testing process for entry-level, lateral-level, and promotional classified services positions with the city's police department and other matters relating to civil service enforcement.

| Expenditures | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|---------------------------------|----------------|----------------|----------------|------------------|------------------|------------------|
| 4610 | | | | | | |
| 521.31.36 Operating Supplies | | | | | 250 | 250 |
| 521.41.01 Professional Services | | | | 10,299 | 14,000 | 14,000 |
| 521.44.00 Advertising | | | | 1,660 | 1,000 | 1,000 |
| Total Civil Service | \$ - | \$ - | \$ - | \$ 11,959 | \$ 15,250 | \$ 15,250 |

FIRE CONTROL - The city contracts with Clark County Fire and Rescue to provide fire control services to city residents.

| Expenditures | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 5020 | | | | | | |
| 522.51.00 Intergovernmental Professional | 1,385,254 | 1,571,288 | 1,739,057 | 1,999,175 | 2,251,600 | 2,431,800 |
| Total Fire Control | \$ 1,385,254 | \$ 1,571,288 | \$ 1,739,057 | \$ 1,999,175 | \$ 2,251,600 | \$ 2,431,800 |

001 2015-2016 Budget - General Fund Expenditures

PLANNING AND COMMUNITY DEVELOPMENT - The department provides long range comprehensive planning, administers the city's permitting processes, and enforces the administration and compliance of adopted codes and standards.

| Expenditures | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|-----------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 5760 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 558.10.11 | Regular Salaries and Wages | 266,189 | 360,894 | 370,576 | 362,240 | 396,600 | 404,520 |
| 558.10.13 | Overtime Salaries | | 1,081 | 233 | 272 | 1,280 | 1,280 |
| 558.10.20 | Personnel Benefits | 56,365 | 109,483 | 117,765 | 142,958 | 171,480 | 177,680 |
| 558.31.36 | Operating Supplies | 6,993 | 9,095 | 5,651 | 6,684 | 7,700 | 7,900 |
| 558.31.37 | Uniforms | | | | - | 1,000 | 1,000 |
| 558.32.85 | Fuel | 155 | | 805 | 2,395 | 2,500 | 2,500 |
| 558.41.01 | Professional Services | 6,553 | 9,194 | 6,280 | 10,601 | 15,000 | 10,000 |
| 558.41.02 | Animal Control | 17,708 | 16,921 | 26,460 | 23,945 | 27,200 | 27,200 |
| 558.41.03 | GIS (Clark County) | | | 6,980 | 6,553 | 7,000 | 7,000 |
| 558.41.20 | SW Clean Air Agency | 5,705 | 5,742 | 5,867 | 5,914 | 6,165 | 6,285 |
| 558.42.01 | Communication | 2,541 | 3,940 | 4,810 | 2,683 | 2,000 | 2,000 |
| 558.42.02 | Postage | | | | 1,933 | 1,600 | 1,600 |
| 558.43.01 | Training, Meetings and Travel | 3,609 | 1,891 | 1,022 | 463 | 3,600 | 4,170 |
| 558.44.00 | Advertising (public notices) | | | 1,589 | 2,399 | 3,000 | 2,000 |
| 558.48.10 | Vehicle Repair and Maintenance | | | | 41 | | |
| 558.49.20 | Dues, Memberships and Subscriptions | 660 | 418 | 3,024 | 2,500 | 3,360 | 2,930 |
| 558.95.01 | Technology Repair and Replacement | | | 3,090 | 5,748 | 5,130 | 5,250 |
| Total Planning | | \$ 366,478 | \$ 518,659 | \$ 554,152 | \$ 577,329 | \$ 654,615 | \$ 663,315 |

BUILDING AND DEVELOPMENT (see Planning and Community Development)

| Expenditures | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|-----------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 5860 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 559.10.11 | Regular Salaries and Wages | 167,444 | 126,566 | 137,734 | 142,350 | 157,650 | 160,800 |
| 559.10.20 | Personnel Benefits | 64,895 | 56,950 | 63,028 | 67,036 | 70,560 | 73,450 |
| 559.31.36 | Operating Supplies | 788 | 2,246 | 1,323 | 819 | 1,590 | 1,590 |
| 559.31.37 | Uniforms and Clothing | | 150 | | | | |
| 559.32.85 | Fuel | | | | | 2,500 | 2,500 |
| 559.41.01 | Professional Services | 499 | 420 | 1,365 | 2,212 | 3,500 | 1,400 |
| 559.41.07 | Fire Marshal Services | 16,519 | 15,534 | 1,802 | 845 | 5,000 | 10,000 |
| 559.42.01 | Communications | 525 | 457 | 493 | 1,804 | 1,700 | 1,200 |
| 559.43.01 | Training, Meetings and Travel | 1,255 | 263 | 41 | 360 | 400 | 400 |
| 559.48.10 | Vehicle Repair and Maintenance | 890 | 1,098 | 2,277 | 1,466 | 2,770 | 300 |
| 559.49.20 | Dues, Memberships and Subscriptions | 255 | 165 | 125 | 524 | 320 | 320 |
| 559.95.01 | Technology Repair and Replacement | | | 2,472 | 2,874 | 2,565 | 2,625 |
| Total Building | | \$ 253,070 | \$ 203,849 | \$ 210,660 | \$ 220,290 | \$ 248,555 | \$ 254,585 |

Total General Fund Expenditures \$ 8,752,876 \$ 9,937,726 \$ 10,215,847 \$ 11,357,480 \$ 11,841,314 \$ 12,449,278

| | | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Excess (Deficiency) of Revenues and Expenditures | | | | | | (572,951) | (305,677) |
| Beginning Fund Balance | 1,686,312 | 1,212,620 | 1,272,133 | 2,140,875 | 1,880,867 | 1,307,916 | 1,307,916 |
| Ending Fund Balance | 1,212,620 | 1,272,133 | 2,140,875 | 1,880,867 | 1,307,916 | 1,002,239 | 1,002,239 |

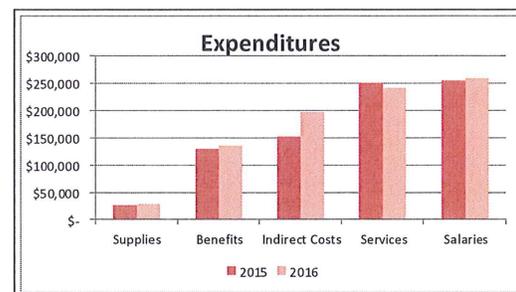
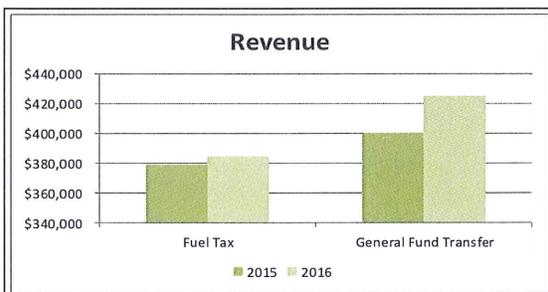
101 Street Fund

This fund provides for the construction, maintenance, repair, and administration of the transportation infrastructure of the city. Maintenance includes street repairs, striping, walkways, signals, and lighting. The fund receives a distribution of the state's motor vehicle fuel tax. However, distributions are expected to have minimal growth based on fuel efficient vehicles and driver conservation efforts. The general fund also subsidizes this fund through an annual transfer. In late 2014, council approved the formation of a Transportation Benefit District. A funding mechanism through a \$20 vehicle license tab fee was also approved. A budget amendment will create a separate TBD fund with anticipated revenues and appropriations to fund the maintenance and improvement of the city's transportation infrastructure.

| Revenue 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|----------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 334.02.81 | Grade Crossing Grant | | | | 250 | | |
| 336.00.87 | Motor Vehicle Fuel Tax | 369,159 | 363,525 | 372,605 | 377,189 | 379,020 | 384,700 |
| 339.81.28 | LED Grant - Street Lights | 46,118 | 5,604 | | | | |
| 343.50.40 | Engineering Services | | 39,256 | 328 | | | |
| 361.11.00 | Investment Interest | 3,802 | 998 | 889 | 1,161 | 850 | 750 |
| 369.90.00 | Miscellaneous Revenue | 2,598 | 12,427 | 21,929 | 6,175 | | |
| 397.01.14 | Transfer from Stabilization | | | | 20,000 | | |
| 397.01.90 | Transfer from General | 310,348 | 431,802 | 406,949 | 536,663 | 400,000 | 425,000 |
| Total Street Fund Revenue | | \$ 732,025 | \$ 853,612 | \$ 802,700 | \$ 941,438 | \$ 779,870 | \$ 810,450 |

| Expenditures 0030 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|----------------------------------|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 542.10.11 | Regular Salaries and Wages | 222,432 | 297,278 | 212,907 | 255,394 | 254,480 | 259,570 |
| 542.10.13 | Overtime Salaries | 29 | 411 | 170 | 695 | | |
| 542.10.20 | Personnel Benefits | 85,537 | 98,981 | 96,915 | 129,924 | 129,900 | 135,220 |
| 542.31.35 | Office Supplies | 492 | 875 | 444 | 975 | 1,000 | 1,000 |
| 542.31.36 | Operating Supplies | 19,002 | 16,201 | 13,076 | 18,846 | 18,000 | 18,000 |
| 542.31.37 | Uniforms and Clothing | 380 | 810 | 387 | 1,924 | 1,575 | 2,075 |
| 542.32.85 | Fuel | 10,743 | 9,941 | 6,137 | 8,039 | 7,000 | 7,100 |
| 542.41.01 | Professional Services | 31,414 | 6,015 | 17,781 | 10,632 | 27,025 | 12,060 |
| 542.41.02 | Street Sweeping Facility | 7,456 | 3,450 | 6,908 | 3,894 | | 6,000 |
| 542.42.01 | Communications | 1,234 | 1,030 | 878 | 1,108 | 4,110 | 1,360 |
| 542.43.01 | Training, Meeting and Travel | 722 | 1,099 | 656 | 755 | 870 | 790 |
| 542.45.01 | Operating Rentals and Leases | 5,000 | 8,522 | 8,522 | 8,522 | 8,420 | 8,420 |
| 542.46.00 | Insurance | 6,358 | 7,244 | 8,608 | 11,223 | 8,700 | 8,700 |
| 542.47.01 | Public Utility Street Lighting | 177,843 | 179,870 | 186,565 | 183,858 | 190,000 | 190,000 |
| 542.48.01 | Repairs and Maintenance | 15,966 | 3,444 | 3,141 | 26,823 | 6,700 | 6,700 |
| 542.48.10 | Vehicle Repair and Maintenance | 5,843 | 3,690 | 4,978 | 4,152 | 2,500 | 5,300 |
| 542.48.30 | Street Trees | | | | | 2,000 | 2,000 |
| 542.48.51 | LED Upgrades | 47,872 | 3,851 | | | | |
| 542.49.20 | Dues, Subscriptions and Memberships | | | 33 | | 305 | 305 |
| 542.63.51 | Street Sealing and Overlay | 63,079 | | | | | |
| 542.90.00 | Indirect Costing - General Fund | 121,405 | 264,555 | 152,943 | 182,019 | 136,403 | 179,920 |
| 542.95.01 | Technology Repair and Replacement | | | 2,556 | 3,356 | 3,420 | 3,500 |
| 542.95.02 | Vehicle Repair and Replacement | | | 13,890 | 13,890 | 13,890 | 13,890 |
| 597.03.50 | Transfer to Capital Projects | 19,637 | 36,996 | 103,185 | 4,722 | | |
| Total Street Expenditures | | \$ 842,444 | \$ 944,263 | \$ 840,680 | \$ 870,751 | \$ 816,298 | \$ 861,910 |

| | | | | | | | |
|--|--|---------|---------|---------|---------|----------|----------|
| Excess (Deficiency) of Revenues and Expenditures | | | | | | (36,428) | (51,460) |
| Beginning Fund Balance | | | 124,351 | 133,702 | 131,345 | 202,032 | 165,604 |
| Ending Fund Balance | | 124,351 | 133,702 | 131,345 | 202,032 | 165,604 | 114,144 |



103 2015-2016 Budget - Parks Fund

Parks and Recreation is funded primarily by a general fund transfer. The department generates approximately \$120,000 annually in rental income to help defray the costs of operating the community center, senior center, and the flex use building. However, budgeted resources are not adequate to maintain the current level of park maintenance and recreation programs and services. The biennial budget includes a reduced level of maintenance and recreational programs.

| REVENUE | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|---------------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 0000 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 338.52.00 | Work Study Revenue | 12,438 | 14,462 | 18,570 | 11,748 | 8,000 | 8,000 |
| 347.50.00 | Special Events | 958 | 2,446 | 792 | 1,026 | 500 | 500 |
| 347.60.00 | Program Fees | 1,175 | 4,765 | 2,620 | 2,596 | 3,000 | 3,000 |
| 361.11.00 | Interest Earnings | 2,951 | 574 | 689 | 1,607 | 525 | 500 |
| 362.40.01 | Senior Center | 7,525 | 12,135 | 11,550 | 11,423 | 8,659 | 8,700 |
| 362.40.02 | Loaves and Fishes | 5,718 | 7,323 | 7,536 | 8,611 | 7,948 | 18,000 |
| 362.40.03 | Flex Use Building Rental | 1,131 | 3,876 | 3,524 | 3,453 | 4,558 | 4,558 |
| 362.40.04 | Little League Rental Fees | 7,545 | 7,545 | 7,545 | 3,773 | 3,772 | 3,772 |
| 362.40.05 | Remy Rental | | | 3,840 | 3,840 | 3,900 | 3,900 |
| 362.90.00 | Community Center Rental | 98,297 | 77,181 | 81,706 | 58,259 | 42,500 | 42,500 |
| 367.10.00 | Contributions and Donations | 7,842 | 8,000 | 12,500 | 22,347 | 8,000 | 4,000 |
| 369.90.00 | Other Miscellaneous Revenue | 1,784 | 1,502 | 17,153 | 49,026 | | |
| 395.10.00 | Sale of Capital Asset | | 36,457 | 14,660 | | | |
| 397.01.90 | Transfer from General Fund | 403,427 | 517,364 | 535,434 | 611,106 | 650,000 | 675,000 |
| Total Parks Fund Revenue | | \$ 550,791 | \$ 693,630 | \$ 718,119 | \$ 788,815 | \$ 741,362 | \$ 772,430 |

| EXPENDITURES | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|-----------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Parks and Recreation-0010 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 574.10.11 | Regular Salaries and Wages | 124,954 | 111,129 | 134,734 | 148,811 | 120,970 | 123,390 |
| 574.10.12 | Part-time | 57,339 | 63,230 | 49,543 | 39,520 | 72,445 | 72,500 |
| 574.10.13 | Overtime Salaries | 105 | 56 | | | | |
| 574.10.20 | Personnel Benefits | 41,922 | 39,784 | 45,283 | 48,862 | 49,530 | 50,820 |
| 574.31.35 | Office Supplies | 1,187 | 2,492 | 1,559 | 1,709 | 2,500 | 2,500 |
| 574.31.36 | Operating Supplies | 9,294 | 13,099 | 6,437 | 9,184 | 12,100 | 11,700 |
| 574.31.37 | Clothing | 393 | 451 | 448 | 441 | 750 | 750 |
| 574.32.85 | Fuel | 382 | 209 | 233 | 199 | 300 | 300 |
| 574.41.01 | Professional Services | 1,964 | 3,819 | 1,384 | 2,455 | 3,530 | 2,050 |
| 574.42.01 | Communications | 4,458 | 3,603 | 3,069 | 2,825 | 10,810 | 7,810 |
| 574.43.01 | Training, Meetings and Travel | 565 | 726 | 652 | 236 | 500 | 500 |
| 574.45.00 | Operating Rentals and Leases | 303 | 480 | 612 | 222 | 1,200 | 1,200 |
| 574.46.00 | Insurance | 6,524 | 9,257 | 7,866 | 9,043 | 9,050 | 9,050 |
| 574.47.00 | Public Utility service | 32,694 | 31,242 | 34,384 | 26,412 | 35,000 | 35,000 |
| 574.48.01 | Repairs and Maintenance | 1,406 | 2,457 | 1,720 | 2,500 | 5,000 | 5,000 |
| 574.48.10 | Vehicle Repair and Maintenance | 213 | 87 | 18 | 82 | 500 | 500 |
| 574.48.50 | Building Operation and Maint | 34,590 | 36,166 | 48,585 | 27,751 | 32,175 | 32,175 |
| 574.49.20 | Bank Services Charges | 1,137 | 1,230 | 1,053 | 1,231 | 1,080 | 1,100 |
| 574.49.22 | Dues and Subscriptions | 659 | 527 | 575 | 584 | 685 | 685 |
| 574.95.01 | Technology Repair and Replace | | | 1,917 | 2,517 | 2,565 | 2,625 |
| 574.95.02 | Vehicle Repair and Replacement | | | 4,553 | 4,553 | 4,553 | 3,046 |
| 578.90.00 | Indirect to General Fund | 295,837 | 156,981 | 132,561 | 139,189 | 124,261 | 137,685 |
| Parks and Rec Expenditures | | \$ 615,926 | \$ 477,025 | \$ 477,186 | \$ 468,326 | \$ 489,504 | \$ 500,386 |

| EXPENDITURES | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|----------------------------|------------------------------|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|
| Senior Center | | Actual | Actual | Actual | Actual | Budget | Budget |
| 575.31.36 | Operating Supplies | 49 | | | | 500 | 500 |
| 575.47.00 | Public Utility Services | 3,584 | 3,563 | 4,256 | 3,343 | 3,800 | 3,800 |
| 575.48.50 | Building Operation and Maint | 2,017 | 3,116 | 2,539 | 7,802 | 2,500 | 2,500 |
| Total Senior Center | | \$ 5,650 | \$ 6,679 | \$ 6,795 | \$ 11,145 | \$ 6,800 | \$ 6,800 |

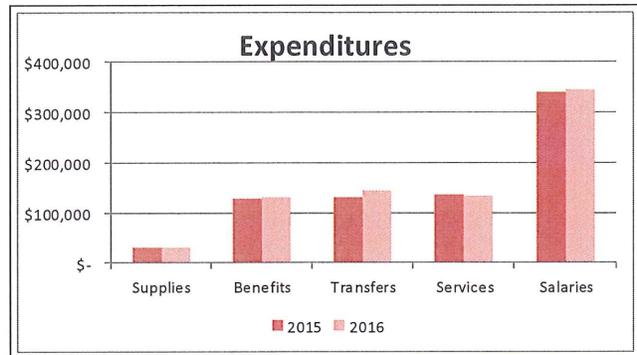
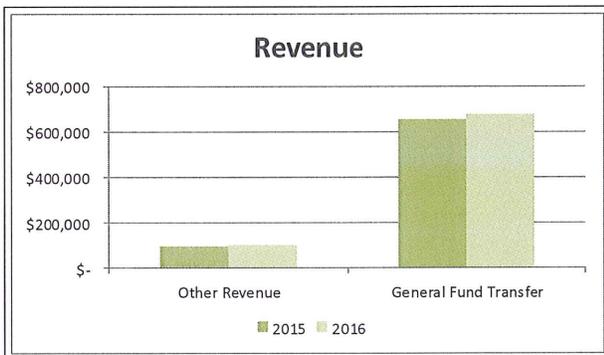
103 2015-2016 Budget - Parks Fund

| EXPENDITURES | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|--------------------------------|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Parks Maintenance | | Actual | Actual | Actual | Actual | Budget | Budget |
| 576.10.11 | Regular Salaries and Wages | 79,908 | 126,856 | 110,121 | 125,767 | 146,400 | 149,330 |
| 576.10.13 | Overtime Salaries | 17 | 600 | 19 | 252 | | |
| 576.10.20 | Personnel Benefits | 30,483 | 57,619 | 53,862 | 67,557 | 78,629 | 81,525 |
| 576.31.35 | Office Supplies | 65 | 241 | 753 | 854 | 350 | 360 |
| 576.31.36 | Operating Supplies | 5,529 | 6,902 | 5,107 | 14,495 | 7,100 | 7,100 |
| 576.31.37 | Clothing | | 659 | 1,064 | 1,041 | 1,200 | 1,200 |
| 576.32.85 | Fuel | 5,051 | 4,162 | 7,170 | 5,561 | 7,000 | 7,000 |
| 576.41.01 | Professional Services | 1,610 | 3,869 | 2,471 | 4,795 | 2,500 | 2,500 |
| 576.42.01 | Communications | 644 | 528 | 741 | 488 | 700 | 700 |
| 576.43.01 | Training, Meetings and Travel | 281 | 1,193 | 306 | 786 | 2,500 | 2,500 |
| 576.45.00 | Operating Rentals and Leases | 5,000 | 10,805 | 10,915 | 11,015 | 10,900 | 10,900 |
| 576.47.00 | Public Utility Services | 9,386 | 7,640 | 7,370 | 9,542 | 5,900 | 5,900 |
| 576.48.01 | Repairs and Maintenance | 6,323 | 3,085 | 1,619 | 5,954 | 4,250 | 4,250 |
| 576.48.10 | Vehicle Repair and Maintenance | 278 | 1,512 | 490 | 1,075 | 2,000 | 2,000 |
| 576.49.20 | Dues and Subscriptions | | | 85 | 17 | 100 | 100 |
| 576.64.00 | Machinery and Equipment | | | 8,347 | | | |
| 576.95.01 | Technology Repair and Replace | | | 639 | 839 | 855 | 875 |
| Total Parks Maintenance | | \$ 144,575 | \$ 225,671 | \$ 211,079 | \$ 250,038 | \$ 270,384 | \$ 276,240 |

| EXPENDITURES | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|--------------------------------|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Flex Use Building | | Actual | Actual | Actual | Actual | Budget | Budget |
| 577.47.00 | Utility Service | 2,318 | 2,318 | 1,979 | 2,386 | 2,000 | 2,000 |
| 577.48.50 | Building Repair and Maint | 56 | 56 | | 19 | 500 | 500 |
| Total Flex Use Building | | \$ 2,374 | \$ 2,374 | \$ 1,979 | \$ 2,405 | \$ 2,500 | \$ 2,500 |

Total Parks Expenditures \$ 768,525 \$ 711,749 \$ 697,039 \$ 731,914 \$ 769,188 \$ 785,926

| | | | | | | |
|--|--------|--------|--------|---------|----------|----------|
| Excess (Deficiency) of Revenues and Expenditures | | | | | (27,826) | (13,496) |
| Beginning Fund Balance | | 88,218 | 69,856 | 72,902 | 273,448 | 245,622 |
| Ending Fund Balance | 88,218 | 69,856 | 72,902 | 273,448 | 245,622 | 232,126 |



105 2015-2016 Budget - Transportation Impact Fee Fund

The transportation impact fee is a charge that is to be used to build or expand capacity that is required as a result of development. Projects using traffic impact fees include SE Grace Avenue - Phase II, NW 5th Way for signal removal, SW 20th Avenue, and turn lanes for state routes 502 and 503.

| REVENUES | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|--------------------------|-------------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|
| 0000 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 345.85.01 | Traffic Impact Fee | 90,801 | 253,966 | 1,022,751 | 267,522 | 536,800 | 579,478 |
| 361.11.00 | Investment Earnings | 19,721 | 16,466 | 18,497 | 25,774 | 22,800 | 24,500 |
| 397.03.51 | Transfer from Capital - Scotton Way | | | | 170,963 | | |
| Total TIF Revenue | | \$ 110,522 | \$ 270,432 | \$ 1,041,248 | \$ 464,259 | \$ 559,600 | \$ 603,978 |

| EXPENDITURES | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|-------------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| 0000 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 597.02.25 | Transfer to Debt Service | 188,312 | 187,235 | 202,231 | 200,633 | 394,030 | 395,230 |
| 597.03.50 | Transfer to Capital Projects | 134,744 | 224,073 | 336,113 | 382,293 | 792,464 | 16,875 |
| Total TIF Expenditures | | \$ 323,056 | \$ 411,308 | \$ 538,344 | \$ 582,926 | \$ 1,186,494 | \$ 412,105 |

| | | | | | | | |
|--|--|-----------|-----------|-----------|-----------|-----------|-----------|
| Excess (Deficiency) of Revenues and Expenditures | | | | | | (626,894) | 191,873 |
| Beginning Fund Balance | | 2,812,385 | 2,666,807 | 2,666,807 | 3,160,946 | 3,042,280 | 2,415,386 |
| Ending Fund Balance | | 2,812,385 | 2,666,807 | 3,160,946 | 3,042,280 | 2,415,386 | 2,607,259 |

106 2015-2016 Budget - Drug Investigation Reserve Fund

Sources of revenue are from special grants or proceeds from drug-related seizures. Use of this fund is restricted by state law for use in drug related law enforcement activities and equipment.

| REVENUE | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|----------------------|----------------------------------|------------------|------------------|-------------------|------------------|-----------------|-----------------|
| 0000 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 338.66.00 | Drug Abuse Special Investigation | 14,712 | 10,400 | 12,245 | 8,811 | 8,850 | 8,850 |
| 361.11.00 | Investment Interest | 199 | 197 | 114 | 567 | 80 | 65 |
| 367.10.00 | Contributions and Donations | - | | 500 | 300 | | |
| 369.20.00 | Sale - unclaimed property | - | | 94,321 | 3,042 | | |
| Total Revenue | | \$ 14,911 | \$ 10,597 | \$ 107,180 | \$ 12,720 | \$ 8,930 | \$ 8,915 |

| EXPENDITURES | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|---------------------------|-------------------------|------------------|-----------------|------------------|------------------|------------------|------------------|
| 0021 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 521.49.01 | Crime Prevention | 10,735 | 6,857 | 32,106 | 12,779 | 12,000 | 12,000 |
| 521.64.30 | Machinery and Equipment | - | | | 61,352 | | |
| Total Expenditures | | \$ 10,735 | \$ 6,857 | \$ 32,106 | \$ 74,131 | \$ 12,000 | \$ 12,000 |

| | | | | | | | |
|--|--------|--------|---------|--------|----------|---------|---------|
| Excess (Deficiency) of Revenues and Expenditures | | | | | (49,063) | (3,070) | (3,085) |
| Beginning Fund Balance | | | | | 110,819 | 61,756 | 58,686 |
| Ending Fund Balance | 32,056 | 35,745 | 110,819 | 61,756 | 58,686 | 55,601 | |

107 2015-2016 Budget - Insurance Reserve Fund

This fund was established as a reserve for future insurance claims. Source of revenue is from refunds through the Labor and Industries Retro program and other insurance distributions.

| REVENUE | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|----------------------|----------------------|------------------|-----------------|-----------------|---------------|-----------------|-----------------|
| | | Actual | Actual | Actual | Actual | Budget | Budget |
| 361.11.00 | Investment Interest | 131 | 86 | 65 | 210 | 155 | 160 |
| 363.10.00 | Insurance Recoveries | 12,617 | 9,558 | 2,803 | - | 1,500 | 1,500 |
| Total Revenue | | \$ 12,748 | \$ 9,644 | \$ 2,868 | \$ 210 | \$ 1,655 | \$ 1,660 |

| EXPENDITURES | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|---------------------------|--------------------------|------------------|-------------|-------------|-------------|-------------|-------------|
| | | Actual | Actual | Actual | Actual | Budget | Budget |
| 597.01.09 | Transfer to General Fund | 10,000 | | | | | |
| Total Expenditures | | \$ 10,000 | \$ - |

| | | | | | | | |
|--|--------|--------|--------|--------|--------|--------|--------|
| Excess (Deficiency) of Revenues and Expenditures | | | | | | 1,655 | 1,660 |
| Beginning Fund Balance | | | 12,702 | 22,308 | 25,176 | 25,386 | 27,041 |
| Ending Fund Balance | 12,702 | 22,308 | 25,176 | 25,386 | 27,041 | 28,701 | |

108 2015-2016 Budget - Lodging Tax Fund

The city has the authority to levy a four percent "hotel-motel" or lodging tax. The fund is used for promoting tourism.

| REVENUE 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|----------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 318.10.00 | Lodging Tax | 20,995 | 19,469 | 23,279 | 27,676 | 30,000 | 32,000 |
| 361.11.00 | Investment Interest | 570 | 584 | 691 | 1,027 | 550 | 600 |
| Total Revenue | | \$ 21,565 | \$ 20,053 | \$ 23,970 | \$ 28,703 | \$ 30,550 | \$ 32,600 |

| EXPENDITURES 0010 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|---------------------------|-------------------------------|----------------|----------------|------------------|------------------|------------------|------------------|
| 557.30.00 | Community Service and Tourism | | | 23,685 | 16,392 | 20,000 | 17,500 |
| 597.01.00 | Transfer to General Fund | | | 295 | | 5,000 | 5,000 |
| Total Expenditures | | \$ - | \$ - | \$ 23,980 | \$ 16,392 | \$ 25,000 | \$ 22,500 |

| | | | | | | | |
|--|--------|---------|---------|---------|---------|---------|---------|
| Excess (Deficiency) of Revenues and Expenditures | | | | | | 5,550 | 10,100 |
| Beginning Fund Balance | | 94,414 | 114,327 | 114,327 | 118,050 | 130,359 | 135,909 |
| Ending Fund Balance | 94,414 | 114,327 | 118,050 | 130,359 | 135,909 | 146,009 | |

110 LEOFF I Medical Reserve Fund 2015-2016 Biennial Budget

Law enforcement officers who participated in the LEOFF I program are entitled to medical benefits paid for by the city. This fund serves as an account from which those payments are made.

| REVENUE 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|----------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 361.11.00 | Investment Interest | 799 | 390 | 40 | 316 | | |
| 397.01.90 | Transfer from General fund | 16,224 | 16,224 | 52,448 | 16,224 | 40,500 | 54,225 |
| Total Revenue | | \$ 17,023 | \$ 16,614 | \$ 52,488 | \$ 16,540 | \$ 40,500 | \$ 54,225 |

| EXPENDITURES 0038 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|---------------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 517.26.00 | LEOFF I Medical Payments | 2,530 | 3,056 | 3,015 | 4,050 | 3,000 | 3,000 |
| 517.26.01 | Insurance Premiums | 51,483 | 52,066 | 45,546 | 44,070 | 47,425 | 51,225 |
| Total Expenditures | | \$ 54,013 | \$ 55,122 | \$ 48,561 | \$ 48,120 | \$ 50,425 | \$ 54,225 |

| | | | | | | | |
|--|---------|---------|--------|--------|--------|---------|--------|
| Excess (Deficiency) of Revenues and Expenditures | | | | | | (9,925) | - |
| Beginning Fund Balance | | 104,809 | 66,094 | 66,094 | 70,020 | 38,440 | 28,515 |
| Ending Fund Balance | 104,809 | 66,094 | 70,020 | 70,020 | 38,440 | 28,515 | 28,515 |

114 2015-2016 Budget - Economic Stabilization Fund

This reserve account was established to supplement the general fund from revenue shortfalls resulting from unexpected economic changes. Fund balance target is 15% of total annual governmental budgeted revenues.

| REVENUE 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|----------------------|----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| 361.11.00 | Investment Interest | 5,766 | 4,692 | 5,094 | 6,351 | 2,500 | 500 |
| 397.01.90 | Transfer from General Fund | | | | | | |
| Total Revenue | | \$ 5,766 | \$ 4,692 | \$ 5,094 | \$ 6,351 | \$ 2,500 | \$ 500 |

| EXPENDITURES 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|---------------------------|--------------------------|----------------|----------------|----------------|-------------------|------------------|----------------|
| 597.01.01 | Transfer to Street Fund | | | | 20,000 | | |
| 597.01.90 | Transfer to General Fund | | | | 136,387 | 75,000 | |
| Total Expenditures | | \$ - | \$ - | \$ - | \$ 156,387 | \$ 75,000 | \$ - |

| | | | | | | | |
|--|--|---------|---------|---------|---------|----------|---------|
| Excess (Deficiency) of Revenues and Expenditures | | | | | | (72,500) | 500 |
| Beginning Fund Balance | | 836,927 | 840,256 | 840,256 | 843,012 | 692,976 | 620,476 |
| Ending Fund Balance | | 836,927 | 840,256 | 843,012 | 692,976 | 620,476 | 620,976 |

134 2015-2016 Budget - Park Impact Fee Fund

An impact fee is collected on new development to assure implementation of the comprehensive parks and open space plan.

| REVENUES 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|--------------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 345.85.02 | Park Impact Fee | 101,965 | 108,048 | 557,020 | 222,178 | 606,755 | 630,025 |
| 361.11.00 | Investment Earnings | 43 | 533 | 128 | 3,205 | 1,550 | 1,250 |
| Total Park Impact Fee Revenue | | \$ 102,008 | \$ 108,581 | \$ 557,148 | \$ 225,383 | \$ 608,305 | \$ 631,275 |

| EXPENDITURES 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|---|--------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 597.02.25 | Transfer to Debt Service | 78,651 | 146,000 | 128,086 | 273,754 | 316,188 | 304,488 |
| 597.03.50 | Transfer to Capital | | | | | | |
| Total Park Impact Fee Expenditures | | \$ 78,651 | \$ 146,000 | \$ 128,086 | \$ 273,754 | \$ 316,188 | \$ 304,488 |

| | | | | | | | |
|--|--------|--------|---------|---------|---------|-----------|-----------|
| Excess (Deficiency) of Revenues and Expenditures | | | | | | 292,117 | 326,787 |
| Beginning Fund Balance | | 43,401 | 5,892 | 434,953 | 386,582 | 678,699 | 678,699 |
| Ending Fund Balance | 43,401 | 5,892 | 434,953 | 386,582 | 678,699 | 1,005,486 | 1,005,486 |

135 2015-2016 Budget - Real Estate Excise Tax Fund (Capital)

A real estate excise tax is levied on all sales of real estate. The city may levy a quarter percent tax (REET 1) to be used for capital improvements.

| REVENUES 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|---------------------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 317.35.00 | Real Estate Excise Tax | 109,888 | 163,301 | 512,268 | 308,927 | 155,000 | 155,000 |
| 361.11.00 | Investment Earnings | 399 | 522 | 911 | 1,121 | 150 | 150 |
| Total REET Revenue | | \$ 110,287 | \$ 163,823 | \$ 513,179 | \$ 310,048 | \$ 155,150 | \$ 155,150 |

| EXPENDITURES 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|--------------------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 597.02.25 | Transfer to Debt Service | 214,845 | 245,033 | 546,289 | 127,696 | 295,038 | 180,000 |
| 597.03.50 | Transfer to Capital Projects | | | | | | |
| Total REET Expenditures | | \$ 214,845 | \$ 245,033 | \$ 546,289 | \$ 127,696 | \$ 295,038 | \$ 180,000 |

| | | | | | | | |
|--|-------|--------|--------|---------|---------|-----------|----------|
| Excess (Deficiency) of Revenues and Expenditures | | | | | | (139,888) | (24,850) |
| Beginning Fund Balance | | 6,500 | 86,607 | 53,496 | 208,988 | 69,100 | 44,250 |
| Ending Fund Balance | 6,500 | 86,607 | 53,496 | 208,988 | 69,100 | 44,250 | |

136 2015-2016 Budget - Real Estate Excise Tax Fund (Parks)

The city has the authority to levy a second quarter percent tax (REET 2) on all sales of real estate. The proceeds of this tax are used for parks, open space, and recreational facilities.

| REVENUES 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|---------------------------|------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|
| 317.35.00 | Real Estate Excise Tax | | | | 307,199 | 155,000 | 155,000 |
| 361.11.00 | Investment Earnings | | | | 486 | 150 | 150 |
| Total REET Revenue | | | | | \$ 307,685 | \$ 155,150 | \$ 155,150 |

| EXPENDITURES 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|--------------------------------|--------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|
| 597.02.25 | Transfer to Debt Service | | | | 105,000 | 200,000 | 200,000 |
| 597.03.50 | Transfer to Capital | | | | | | |
| Total REET Expenditures | | \$ - | \$ - | \$ - | \$ 105,000 | \$ 200,000 | \$ 200,000 |

| | | | | | | | |
|--|--|--|--|--|---------|----------|----------|
| Excess (Deficiency) of Revenues and Expenditures | | | | | | (44,850) | (44,850) |
| Beginning Fund Balance | | | | | | 229,546 | 184,696 |
| Ending Fund Balance | | | | | 229,546 | 184,696 | 139,846 |

150 Fire Impact Fee Fund 2015-2016 Biennial Budget

An fire impact fee is levied by the city as a condition of issuance of a building permit or development approval on all new residential and nonresidential construction. Expenditures from this fund are for fire protection facilities and equipment.

| REVENUE 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|----------------------|---------------------|------------------|-----------------|------------------|------------------|------------------|------------------|
| 345.85.03 | Fire Impact Fee | 12,706 | 8,231 | 81,601 | 24,509 | 37,605 | 32,925 |
| 361.11.00 | Investment Interest | 1,066 | 974 | 885 | 1,286 | 450 | 175 |
| Total Revenue | | \$ 13,772 | \$ 9,205 | \$ 82,486 | \$ 25,795 | \$ 38,055 | \$ 33,100 |

| EXPENDITURES 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|---------------------------|--------------------------------|----------------|----------------|------------------|------------------|------------------|------------------|
| 597.05.01 | Vehicle Repair and Replacement | | | 74,849 | 81,254 | 79,916 | 79,916 |
| Total Expenditures | | \$ - | \$ - | \$ 74,849 | \$ 81,254 | \$ 79,916 | \$ 79,916 |

| | | | | | | | |
|--|--|---------|---------|---------|---------|----------|----------|
| Excess (Deficiency) of Revenues and Expenditures | | | | | | (41,861) | (46,816) |
| Beginning Fund Balance | | | 167,942 | 176,880 | 184,517 | 129,058 | 87,197 |
| Ending Fund Balance | | 167,942 | 176,880 | 184,517 | 129,058 | 87,197 | 40,381 |

225 2015-2016 Budget - Debt Service Fund

The debt fund provides for the payment of principal and interest on the city's outstanding general obligation bonds. Debt financing is used to pay for large capital projects. Project costs are allocated over the life of the asset. Capital projects may include improvements to and/or construction of the city's street system, parks and recreational facilities, and governmental city facilities.

| REVENUES 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|--------------------------------|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 367.10.12 | Developer Contributions | 81,813 | 86,625 | 86,625 | 136,923 | - | - |
| 367.10.13 | RZEDBs Subsidy | 120,063 | 127,125 | 117,019 | 117,908 | 117,845 | 117,845 |
| 392.00.00 | Premium on Bonds Sold | 82,662 | | | | | |
| 393.00.00 | Proceeds from Refunding Debt | 5,265,000 | | | | | |
| 397.01.05 | Transfer from Traffic Impact Fees | 188,312 | 187,235 | 202,231 | 200,633 | 394,030 | 395,230 |
| 397.01.34 | Transfer from Park Impact Fees | 78,651 | 146,000 | 128,086 | 273,754 | 316,187 | 304,487 |
| 397.01.35 | Transfer from REET - Capital | 214,845 | 245,033 | 546,289 | 127,696 | 295,038 | 180,000 |
| 397.01.35 | Transfer from REET - Parks | | | | 105,000 | 200,000 | 200,000 |
| 397.01.90 | Transfer from General | 581,932 | 259,855 | | 302,775 | | 113,438 |
| 397.03.51 | Transfer from Scotton Way | | | | 49,911 | | |
| Total Debt Fund Revenue | | \$ 6,613,278 | \$ 1,051,873 | \$ 1,080,250 | \$ 1,314,600 | \$ 1,323,100 | \$ 1,311,000 |

| EXPENDITURES 0014 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|---------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Principal | | | | | | | |
| 591.79.04 | PWTF 2003 W Main | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 591.79.08 | LTGO 2006 Parks | 345,000 | | | | | |
| 591.79.09 | LTGO 2010 City Hall | 200,000 | 200,000 | 200,000 | 220,000 | 220,000 | 225,000 |
| 591.79.11 | LTGO 2010A Scotton Way | | | | 100,000 | 110,000 | 115,000 |
| 591.79.14 | LTGO 2011 Parks Bond Refunding | | 210,000 | 240,000 | 370,000 | 390,000 | 390,000 |
| Total Principal | | 645,000 | 510,000 | 540,000 | 790,000 | 820,000 | 830,000 |
| Interest | | | | | | | |
| 592.83.04 | PWTF 2003 W Main | 6,500 | 6,000 | 5,500 | 5,000 | 4,500 | 4,000 |
| 592.83.08 | LTGO 2006 Parks | 235,290 | | | | | |
| 592.83.10 | LTGO 2010 City Hall | 95,138 | 91,638 | 87,638 | 81,638 | 75,038 | 68,438 |
| 592.83.11 | LTGO 2010A Scotton Way | 16,882 | 17,875 | 17,875 | 17,875 | 14,875 | 11,575 |
| 592.83.12 | LTGO 2010 B Scotton Way RZEDBs | 266,806 | 282,500 | 282,500 | 282,500 | 282,500 | 282,500 |
| 592.83.14 | LTGO 2011 Parks Bond Refunding | | 149,862 | 146,737 | 137,587 | 126,188 | 114,488 |
| 592.84.00 | Debt Issuance Costs | 52,642 | | | | | |
| 599.01.00 | Refunding Costs | 5,288,340 | | | | | |
| Total Interest | | 5,961,598 | 547,875 | 540,250 | 524,600 | 503,100 | 481,000 |
| Total Expenditures | | \$ 6,606,598 | \$ 1,057,875 | \$ 1,080,250 | \$ 1,314,600 | \$ 1,323,100 | \$ 1,311,000 |

350 2015-2016 Budget - Capital Projects Fund

The Capital Projects Fund is used to account for the expenditures incurred for the acquisition or construction of governmental capital projects, such as city street and parks projects. To fund capital projects, the city utilizes proceeds from debt financing, grant funds, fees generated from growth, and dedicated operating revenue.

| REVENUE 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|-----------------------------------|------------------------------------|-------------------|---------------------|---------------------|-------------------|---------------------|-------------------|
| 333.14.21 | 1st Street Pedestrian Crossing | 62,792 | | | | | |
| 333.14.22 | SW 4th Way - CDBG | | | 108,797 | | | |
| 333.20.20 | Chelatchie Rails with Trails (TAP) | | | | | 275,000 | |
| 333.20.20 | SR 502/503 Turn Lanes (STP) | | | | | 143,936 | 108,125 |
| 333.20.25 | Grace Avenue Grants | | 1,375,595 | 156,749 | | | |
| 333.20.26 | Grace Avenue TIB | | | | | | |
| 333.21.04 | CDBG Grant 3rd Ave Street | | 90,313 | | | | |
| 334.03.61 | Safe Routes to School (SRTS) | | | | 55,106 | 10,600 | |
| 334.03.81 | Daybreak Project | 6,289 | | | | | |
| 334.03.86 | Grace Avenue - Phase I | | 2,357,248 | 250,950 | | | |
| 334.03.88 | East Main Street Sidewalk | 4,734 | | | | | |
| 397.01.01 | Transfer from Street Fund | 19,637 | 36,996 | 17,603 | 4,722 | | |
| 397.01.05 | Transfer from Traffic Impact Fees | 134,744 | 224,073 | 469,094 | 382,292 | 792,464 | 16,875 |
| 397.01.90 | Transfer form General | | 9,204 | | | | |
| Total Capital Fund Revenue | | \$ 228,196 | \$ 4,093,429 | \$ 1,003,193 | \$ 442,120 | \$ 1,222,000 | \$ 125,000 |

| EXPENDITURES 0230 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|--|---------------------------------|-------------------|---------------------|-------------------|-------------------|---------------------|-------------------|
| 595.15.63 | SR 502/503 Turn Lanes | | | | 25 | 166,400 | 125,000 |
| 595.61.01 | East Main Property | | | | 10,755 | | |
| 595.61.01 | East Main Street Property | | | 379,134 | | | |
| 595.61.02 | SE Grace Avenue Right-of-way | | | | 107,796 | | |
| 595.61.03 | Eagle Health Care Properties | | | | 185,808 | | |
| 595.63.64 | Chelatchie Rails with Trails | | | | | 275,000 | |
| 595.63.67 | South Parkway | | | | | | |
| 595.63.76 | School Zone Safety Improvements | | | | 59,828 | 10,600 | |
| 595.63.78 | Grace Design and ROW | 139,327 | 3,825,416 | 423,942 | | | |
| 595.63.79 | SE Grace Avenue Phase II | | | 19,380 | 13,080 | 140,000 | |
| 595.63.82 | East Main Street Sidewalk | 2,350 | | | | | |
| 595.63.83 | Daybreak Project | 6,289 | | | | | |
| 595.63.84 | 1st Street Pedestrian Project | 82,428 | | | | | |
| 595.63.86 | 3rd Street Extension | | 110,744 | | | | |
| 595.63.87 | 4th Way Pedestrian Project | | | 126,399 | | | |
| 595.63.88 | NW 5th Way (signal) | | | 36,336 | 34,068 | 570,000 | |
| 595.63.89 | SW 20th Avenue | | | | 30,760 | 60,000 | |
| Total Capital Fund Expenditures | | \$ 230,394 | \$ 3,936,160 | \$ 985,191 | \$ 442,120 | \$ 1,222,000 | \$ 125,000 |

402 2015-2016 Budget - Storm Drainage Fund

This fund provides for storm water management and water quality protection through the city's storm water management program. Revenues for the storm drainage program are primarily from monthly fees paid by the users of the system. The largest expenditures of the fund are salaries and benefits for maintenance and operation of the storm drainage facilities. Good maintenance reduces the impact of heavy rains or prolonged wet weather conditions. The monthly drainage fee was increased by 2.5% for each biennial year.

| REVENUE 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|-----------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| 333.20.20 | Highway Planning-Rails with Trails | | | | | 8,000 | 591,820 |
| 334.02.20 | DOE Phase II Stormwater Grant | 30,153 | | | | | |
| 334.02.21 | DOE Partners Grant | 1,164 | | | | | |
| 334.02.22 | DOE Capacity Grant | 24,200 | 105,936 | 35,859 | 51,915 | | |
| 334.03.11 | DOE Grant (Grace Avenue) | | 37,800 | 9,560 | | | |
| 343.50.40 | Engineering Services | | 18,721 | 6,477 | | | |
| 343.83.02 | Drainage Charges | 633,997 | 649,182 | 770,667 | 883,677 | 868,920 | 913,000 |
| 361.11.00 | Investment Earnings | 4,540 | 2,960 | 3,337 | 6,429 | 3,200 | 3,200 |
| 369.90.00 | Miscellaneous Revenue | 3,858 | 1,401 | 1,725 | 456 | | |
| 397.04.03 | Transfer from Storm SDC | | | | | 220,000 | - |
| | Total Storm Revenue | \$ 697,912 | \$ 816,000 | \$ 827,625 | \$ 942,477 | \$ 1,100,120 | \$ 1,508,020 |

| EXPENSES 0040 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| 542.10.11 | Regular Salaries and Wages | 359,103 | 210,816 | 164,928 | 197,687 | 195,075 | 199,000 |
| 542.10.12 | Part-time Salaries | 20,025 | 22,188 | 13,860 | 22,421 | 35,000 | 35,000 |
| 542.10.13 | Overtime Wages | 686 | 142 | 298 | 389 | | |
| 542.10.20 | Personnel Benefits | 158,608 | 105,321 | 75,781 | 92,450 | 92,745 | 96,150 |
| 542.31.35 | Office Supplies | | | | | 770 | 770 |
| 542.31.36 | Operating Supplies | 9,417 | 7,842 | 5,779 | 17,019 | 10,000 | 10,000 |
| 542.31.37 | Uniforms and Clothing | 422 | 1,464 | 508 | 1,128 | 1,155 | 1,155 |
| 542.32.85 | Fuel | 6,946 | 6,786 | 8,135 | 10,902 | 7,800 | 7,800 |
| 542.41.01 | Professional Services | 29,101 | 31,405 | 15,953 | 29,873 | 41,300 | 31,425 |
| 542.41.02 | Street Sweeping | | | 3,450 | 3,450 | 12,000 | 6,000 |
| 542.42.01 | Communication | 17,703 | 18,604 | 20,554 | 20,948 | 22,565 | 20,120 |
| 542.43.01 | Training, Travel and Meetings | 778 | 1,017 | 1,142 | 1,202 | 1,790 | 1,340 |
| 542.45.00 | Operating Rentals and Leases | 16,600 | 11,160 | 11,160 | 12,179 | 8,535 | 8,535 |
| 542.46.00 | Insurance | 13,475 | 15,352 | 8,390 | 10,799 | 10,150 | 10,150 |
| 542.48.01 | Repairs and Maintenance | 6,024 | 5,427 | 1,233 | 5,555 | 39,700 | 8,700 |
| 542.48.10 | Vehicle Repair and Maintenance | 10,730 | 11,257 | 5,856 | 8,444 | 13,000 | 10,200 |
| 542.49.20 | Dues, Subscriptions, Memberships | | | | | 315 | 190 |
| 542.49.22 | Banking Services | 1,658 | 1,690 | 6,369 | 3,366 | 2,170 | 2,170 |
| 542.49.70 | Excise Tax | 11,655 | 10,943 | 14,608 | 13,102 | 13,800 | 13,800 |
| 542.62.00 | Building Improvements | | | | 24,850 | | |
| 542.63.00 | Other Improvements | | | | 1,212 | | |
| 542.63.69 | SR 502 | | | | 582 | | |
| 542.63.70 | Jewell Creek | | | | 1,230 | 170,000 | |
| 542.63.71 | SE Eaton Blvd Ditch Elimination | | | | 26,055 | | |
| 542.63.72 | Railroad Ditch Storm Facility | | | | 20,109 | | |
| 542.63.xx | Capital Projects | | 45,171 | 52,340 | | | 622,820 |
| 542.63.73 | Chelatchie Rails with Trails | | | | 174 | 58,000 | |
| 542.64.30 | Machinery and Equipment | 25,530 | 64,046 | 26,883 | | | |
| 542.90.00 | Indirect to General Fund | 97,130 | 249,367 | 283,107 | 337,794 | 295,058 | 298,645 |
| 542.95.01 | Technology Repair and Replace | | | 1,236 | 1,678 | 1,710 | 1,750 |
| 542.95.02 | Vehicle Repair and Replacement | | | 5,189 | 14,783 | 14,783 | 14,783 |
| | Total Storm Expenses | \$ 785,591 | \$ 819,998 | \$ 726,759 | \$ 879,381 | \$ 1,047,421 | \$ 1,400,503 |

| | | | | | | | |
|--|--|-----------|-----------|-----------|-----------|-----------|-----------|
| Excess (Deficiency) of Revenues and Expenses | | | | | | 52,699 | 107,517 |
| Beginning Fund Balance | | | 8,820,879 | 8,674,328 | 8,774,292 | 9,032,960 | 9,085,659 |
| Ending Fund Balance | | 8,820,879 | 8,674,328 | 8,774,292 | 9,032,960 | 9,085,659 | 9,193,176 |

403 2015-2016 Budget - Storm Drainage SDC Fund

The city levies and collects a system development charge from the owners of each parcel of real property which is changed from an undeveloped to a developed state. Funds are used to expand the storm drainage system to accommodate additional growth.

| REVENUE 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|--------------------------------|--------------------------|------------------|------------------|-------------------|-------------------|------------------|------------------|
| 361.11.00 | Investment Earnings | 5,198 | 4,451 | 5,352 | 6,675 | 4,150 | 4,200 |
| 388.10.00 | Drainage Connection Fees | 20,216 | 19,855 | 119,130 | 40,793 | 35,015 | 63,175 |
| 397.04.02 | Transfer from Drainage | | | | 129,800 | | |
| Total Storm SDC Revenue | | \$ 25,414 | \$ 24,306 | \$ 124,482 | \$ 177,268 | \$ 39,165 | \$ 67,375 |

| EXPENSES 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|---------------------------------|---------------------------|----------------|----------------|----------------|----------------|-------------------|----------------|
| 597.04.02 | Transfer to Drainage Fund | | | | | 220,000 | - |
| Total Storm SDC Expenses | | \$ - | \$ - | \$ - | \$ - | \$ 220,000 | \$ - |

| | | | | | | | |
|--|---------|---------|---------|---------|---------|-----------|---------|
| Excess (Deficiency) of Revenues and Expenses | | | | | | (180,835) | 67,375 |
| Beginning Fund Balance | | 781,084 | 804,132 | 708,266 | 885,534 | 704,699 | 704,699 |
| Ending Fund Balance | 781,084 | 804,132 | 708,266 | 885,534 | 704,699 | 772,074 | 772,074 |

410 2015-2016 Budget - Water Fund

This program provides for the operation and protection of the city's water distribution system. Revenues for water operations are primarily monthly fees paid by the users. Fees provide for the maintenance and operation of the city's water system. Fees were increased 3% annually in the biennial budget. The city's water table is not adequate to support projected growth of the city. The city continues to partnership with Clark Public Utilities to construct intertie pipelines from Clark Public Utilities well fields to meet the city's water needs.

| REVENUE | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|----------------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 0000 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 343.40.02 | Fire Flow Test | | | 150 | 600 | 750 | 1,000 |
| 343.40.04 | Meter Installation | 4,196 | 3,315 | 10,613 | 12,137 | 6,800 | 7,200 |
| 343.40.06 | Water Service Fee | 178,845 | 212,732 | 181,515 | 109,767 | 175,000 | 220,000 |
| 343.40.10 | Water Services | 1,854,201 | 1,899,268 | 1,905,054 | 2,101,154 | 2,125,165 | 2,174,325 |
| 361.11.00 | Investment Earnings | 25,778 | 23,321 | 26,000 | 36,423 | 25,700 | 25,850 |
| 369.90.00 | Miscellaneous Revenue | 3,084 | 1,164 | 3,784 | 555 | | |
| 369.90.01 | NSF Check Recovery | 4,787 | 3,948 | 4,785 | 3,306 | 4,500 | 4,750 |
| 397.04.20 | Transfer from Water SDC Fund | | | | | 235,000 | 235,000 |
| Total Water Revenue | | \$ 2,070,891 | \$ 2,143,748 | \$ 2,131,901 | \$ 2,263,942 | \$ 2,572,915 | \$ 2,668,125 |

| EXPENSES | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|-----------------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 0010 | | Actual | Actual | Actual | Actual | Budget | Budget |
| 534.10.11 | Regular Salaries and Wages | 501,197 | 246,567 | 246,109 | 295,669 | 279,450 | 285,050 |
| 534.10.13 | Overtime Salaries | 10,551 | 11,681 | 9,812 | 12,158 | 10,220 | 10,220 |
| 534.10.20 | Personnel Benefits | 187,720 | 101,269 | 109,720 | 131,023 | 133,000 | 137,700 |
| 534.31.35 | Office Supplies | 2,774 | 3,334 | 3,238 | 2,733 | 3,630 | 3,630 |
| 534.31.36 | Operating Supplies | 38,523 | 40,960 | 41,100 | 41,181 | 49,700 | 48,600 |
| 534.31.37 | Uniforms & Clothing | 1,361 | 936 | 1,098 | 1,304 | 2,680 | 2,500 |
| 534.31.38 | Meter Operating Supplies | 19,501 | 10,358 | 9,838 | 56,760 | 186,750 | 186,750 |
| 534.32.85 | Fuel | 20,695 | 16,184 | 10,134 | 10,496 | 12,000 | 12,000 |
| 534.33.00 | Water Purchased For Resale | 4,767 | 27,353 | 47,370 | 91,112 | 40,100 | 40,100 |
| 534.41.01 | Professional Services | 57,060 | 101,134 | 71,865 | 63,828 | 69,910 | 71,150 |
| 534.41.28 | Testing | 13,469 | 10,692 | 13,179 | 13,526 | 15,000 | 15,000 |
| 534.41.30 | Telemetry Operations (CPU) | 13,480 | 10,827 | 9,608 | 10,020 | 10,200 | 10,200 |
| 534.42.01 | Communications | 19,952 | 21,004 | 22,425 | 23,091 | 25,030 | 21,820 |
| 534.43.01 | Training, Travel and Meetings | 3,580 | 2,472 | 1,939 | 2,296 | 2,300 | 2,300 |
| 534.45.00 | Operating Rentals and Leases | 26,254 | 48,468 | 47,948 | 47,948 | 48,330 | 48,330 |
| 534.46.00 | Insurance | 32,340 | 36,845 | 31,529 | 22,044 | 37,000 | 37,000 |
| 534.47.00 | Public Utility Services | 160,788 | 177,880 | 171,912 | 150,682 | 163,000 | 163,000 |
| 534.48.01 | Repairs and Maintenance | 41,840 | 76,098 | 3,981 | 55,462 | 135,500 | 71,900 |
| 534.48.10 | Vehicle Repairs and Maintenance | 3,190 | 7,878 | 5,295 | 1,434 | 7,500 | 7,500 |
| 534.49.20 | Dues, Subscriptions and Memberships | 250 | 250 | 78 | 250 | 1,030 | 1,030 |
| 534.49.22 | Banking Service | 4,973 | 4,160 | 10,915 | 7,746 | 7,170 | 7,170 |
| 534.49.70 | Excise Tax | 96,299 | 92,874 | 103,968 | 101,265 | 94,400 | 94,400 |
| 534.63.00 | Repair and Replacement Projects | 57,879 | | 51,835 | 492 | | 161,500 |
| 534.63.52 | Master Plan | | | | 14,239 | | |
| 534.63.55 | Water Oversizing | | | | | 60,000 | 60,000 |
| 534.90.00 | Indirect to General Fund | 178,975 | 349,955 | 529,977 | 308,949 | 360,421 | 372,610 |
| 534.95.01 | Technology Repair and Replacement | | | 1,236 | 3,717 | 2,985 | 3,058 |
| 534.95.02 | Vehicle Repair and Replacement | | | 11,321 | 14,787 | 13,446 | 13,446 |
| 595.50.63 | Capital Projects | | 842,289 | 972,579 | 33,269 | 237,500 | - |
| Total Water Expenses | | \$ 1,497,418 | \$ 2,241,468 | \$ 2,540,009 | \$ 1,517,481 | \$ 2,008,252 | \$ 1,887,964 |

| | | | | | | | |
|--|------------|------------|------------|------------|------------|------------|------------|
| Excess (Deficiency) of Revenues and Expenses | | | | | | 564,663 | 780,161 |
| Beginning Fund Balance | | 20,361,440 | 20,691,912 | 20,581,677 | 21,168,412 | 21,733,075 | 21,733,075 |
| Ending Fund Balance | 20,361,440 | 20,691,912 | 20,581,677 | 21,168,412 | 21,733,075 | 22,513,236 | |

420 2015-2016 Budget - Water SDC Fund

The city levies and collects a system development charge for any development, expansion of use, change of occupancy, or increase in meter size that is found to place additional demand on the city's water system.

| REVENUE 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|--------------------------------|-----------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| 361.11.00 | Investment Earnings | 648 | 269 | 724 | 2,983 | 1,100 | 1,100 |
| 388.10.00 | Water Connection SDCs | 110,500 | 79,560 | 297,245 | 242,632 | 324,470 | 537,415 |
| Total Water SDC Revenue | | \$ 111,148 | \$ 79,829 | \$ 297,969 | \$ 245,615 | \$ 325,570 | \$ 538,515 |

| EXPENSES 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|---------------------------------|------------------------|----------------|----------------|----------------|----------------|-------------------|-------------------|
| 597.04.10 | Transfer to Water Fund | | | . | | 235,000 | 235,000 |
| Total Water SDC Expenses | | \$ - | \$ - | \$ - | \$ - | \$ 235,000 | \$ 235,000 |

| | | | | | | | |
|--|---------|---------|---------|---------|---------|---------|---------|
| Excess (Deficiency) of Revenues and Expenses | | | | | | 90,570 | 303,515 |
| Beginning Fund Balance | | 237,493 | 168,739 | 242,370 | 487,985 | 487,985 | 578,555 |
| Ending Fund Balance | 237,493 | 168,739 | 242,370 | 487,985 | 578,555 | 578,555 | 882,070 |

411 2015-2016 Budget - Sewer Fund

This fund accounts for the operations and maintenance of the city's sewer collection, transmission and treatment system and regional sewer treatment. Revenues for sewer operations are primarily from monthly user fees. Fees provide for the maintenance and operation of the city's sewer systems. Fees were increased 6% annually for the biennial budget. As of January 1, 2015, the city has joined with Clark Regional Waste Water District, City of Ridgefield, and Clark County in the formation of the Discovery Clean Water Alliance to provide transmission and sewer treatment services.

| REVENUE 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|----------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 343.50.10 | Sewer Services | 2,606,290 | 2,629,799 | 2,904,282 | 3,148,635 | 3,263,860 | 3,537,380 |
| 361.11.00 | Investment Earnings | 68,303 | 4,066 | 68,303 | 29,810 | 21,700 | 22,300 |
| 362.90.00 | Facility Rent | 45,000 | 46,950 | 76,992 | 76,992 | 69,680 | 69,680 |
| 369.90.00 | Miscellaneous Revenue | 911 | 2,389 | | 78 | | |
| 382.80.01 | Proceeds from PWTF Loans | 250,000 | | | | | |
| 397.04.21 | Transfer from Sewer SDC | 460,000 | 236 | | | 989,445 | 1,164,000 |
| Total Sewer Revenue | | \$ 3,430,504 | \$ 2,683,440 | \$ 3,049,577 | \$ 3,255,515 | \$ 4,344,685 | \$ 4,793,360 |

| EXPENSES 0010 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|-----------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 535.10.11 | Regular Salaries and Wages | 558,786 | 224,706 | 243,763 | 208,309 | 261,710 | 266,940 |
| 535.10.13 | Overtime Salaries | 11,276 | 4,473 | 8,104 | 8,330 | 7,950 | 7,950 |
| 535.10.20 | Personnel Benefits | 220,146 | 88,284 | 105,862 | 96,478 | 124,830 | 129,540 |
| 535.20.51 | Intergovernmental Service (DCWA) | | | | | 2,223,975 | 2,202,480 |
| 535.31.35 | Office Supplies | 3,333 | 4,411 | 3,096 | 1,717 | 4,030 | 4,030 |
| 535.31.36 | Operating Supplies | 18,475 | 13,321 | 11,952 | 16,047 | 13,600 | 12,500 |
| 535.31.37 | Uniforms and Clothing | 369 | 695 | 2,500 | 1,883 | 3,020 | 3,020 |
| 535.31.95 | Chemicals | 26,050 | 23,481 | 38,415 | 61,699 | | |
| 535.32.85 | Fuel | 8,556 | 9,225 | 10,747 | 10,922 | 10,750 | 10,750 |
| 535.41.01 | Professional Services | 16,831 | 11,348 | 11,802 | 21,469 | 32,155 | 12,190 |
| 535.41.30 | Telemetry Operations | 1,535 | 9,908 | 9,833 | 10,020 | 10,500 | 10,500 |
| 535.42.01 | Communication | 19,099 | 19,551 | 21,921 | 22,233 | 24,890 | 20,920 |
| 535.43.01 | Training, Travel and Meetings | 2,342 | 1,508 | 681 | 1,022 | 3,300 | 3,300 |
| 535.45.00 | Operating Rentals and Leases | 665 | 1,075 | 1,076 | 350 | 1,100 | 1,100 |
| 535.46.00 | Insurance | 53,900 | 59,245 | 23,499 | 29,128 | 23,500 | 23,500 |
| 535.47.00 | Public Utility Services | 55,802 | 64,790 | 61,767 | 65,533 | 62,100 | 62,100 |
| 535.48.01 | Repairs and Maintenance | 32,450 | 21,165 | 12,152 | 49,324 | 25,000 | 25,000 |
| 535.48.10 | Vehicle Repair and Maintenance | 4,813 | 8,526 | 5,767 | 4,368 | 5,800 | 5,800 |
| 535.48.50 | Building Operation and Maintenance | 11,135 | 6,732 | 6,219 | 4,646 | 7,550 | 7,550 |
| 535.49.20 | Dues, Subscriptions, Memberships | | | | | 305 | 305 |
| 535.49.22 | Banking Service | 7,183 | 7,151 | 13,460 | 11,688 | 10,120 | 10,120 |
| 535.49.70 | Excise Tax | 62,907 | 53,360 | 77,782 | 59,954 | 64,300 | 64,300 |
| 535.51.10 | Regional Wastewater | 662,657 | 689,602 | 970,064 | 875,064 | | |
| 535.62.00 | Building Improvements | | | 5,000 | | | |
| 535.63.00 | Repair and Replacement Projects | | 13,141 | 21,694 | 23,051 | 363,500 | 245,000 |
| 535.63.04 | Manhole Upgrade Project | | | | 17,221 | | |
| 535.63.xx | Capital Projects | | 393,688 | | 21,463 | 180,000 | 60,000 |
| 535.90.00 | Indirect Costing - to General Fund | 215,857 | 479,535 | 576,676 | 442,104 | 437,790 | 443,145 |
| 535.95.01 | Technology Repair and Replacement | | | 1,236 | 2,517 | 2,565 | 2,625 |
| 535.95.02 | Vehicle Repair and Replacement | | | 11,224 | 47,529 | 40,139 | 36,434 |
| 582.79.01 | Principal - 2000 PWTF Sewer Line | 53,999 | 53,999 | 53,999 | 53,999 | 53,999 | 53,999 |
| 582.79.05 | Principal - 2005 PWTF 05-691-003 | 551,342 | 551,342 | 551,342 | 551,342 | | |
| 582.79.09 | Principal - 2006 PWTF 06-962-005 | 211,111 | 211,111 | 211,111 | 211,111 | | |
| 582.79.92 | Principal - 2012 USDA Loan-Revenue Bond | | | 92,555 | 95,352 | 98,234 | 101,203 |
| 592.83.01 | Interest - 2000 PWTF Sewer Line | 5,145 | 4,591 | 4,320 | 3,515 | 3,240 | 2,700 |
| 592.83.05 | Interest - 2005 PWTF 05-691-003 | 39,335 | 37,219 | 35,837 | 31,747 | | |
| 592.83.09 | Interest - 2006 PWTF 06-962-005 | 16,409 | 15,307 | 14,778 | 13,213 | | |
| 592.83.92 | Interest - 2012 USDA Loan-Revenue Bond | | 192,770 | 205,223 | 201,736 | 199,544 | 196,575 |
| Total Sewer Expenses | | \$ 2,871,508 | \$ 3,275,260 | \$ 3,425,457 | \$ 3,276,084 | \$ 4,299,496 | \$ 4,025,576 |

| | | | | | | | |
|--|--|------------|------------|------------|------------|------------|------------|
| Excess (Deficiency) of Revenues and Expenses | | | | | | 45,189 | 767,784 |
| Beginning Fund Balance | | 27,424,122 | 26,157,873 | 24,944,383 | 24,398,105 | 24,398,105 | 24,443,294 |
| Ending Fund Balance | | 27,424,122 | 26,157,873 | 24,944,383 | 24,398,105 | 24,443,294 | 25,211,078 |

421 2015-2016 Budget - Sewer SDC Fund

The city levies and collects a system development charge for any development, expansion of use, change of occupancy, or increase in impact that is found to place additional demand on the city's sewer system.

| REVENUE 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|--------------------------------|---------------------|-------------------|-------------------|---------------------|-------------------|---------------------|-------------------|
| 361.11.00 | Investment Earnings | - | - | 4,502 | 2,984 | 2,200 | 2,200 |
| 388.10.00 | Sewer Connection | 524,065 | 241,739 | 1,459,895 | 242,632 | 1,531,020 | 642,770 |
| Total Sewer SDC Revenue | | \$ 524,065 | \$ 241,739 | \$ 1,464,397 | \$ 245,616 | \$ 1,533,220 | \$ 644,970 |

| EXPENSES 0000 | | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|---------------------------------|------------------------|-------------------|----------------|----------------|----------------|-------------------|---------------------|
| 597.04.11 | Transfer to Sewer Fund | 460,000 | | | | 989,445 | 1,164,000 |
| Total Sewer SDC Expenses | | \$ 460,000 | \$ - | \$ - | \$ - | \$ 989,445 | \$ 1,164,000 |

| | | | | | | | |
|--|--|---------|--------|-----------|-----------|-----------|-----------|
| Excess (Deficiency) of Revenues and Expenses | | | | | | 543,775 | (519,030) |
| Beginning Fund Balance | | 250,238 | 10,651 | 1,449,720 | 2,098,467 | 2,098,467 | 2,642,242 |
| Ending Fund Balance | | 250,238 | 10,651 | 1,449,720 | 2,098,467 | 2,642,242 | 2,123,212 |

501 2015-2016 Budget - Vehicle Rental and Replacement Fund

The objective of this fund is to establish a budget for the replacement of vehicles and equipment from current revenues.

| REVENUE 0000 | | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|----------------------|--------------------------------|---------------------|-------------------|-------------------|-------------------|
| 361.11.00 | Investment Interest | 17 | 2,069 | 950 | 750 |
| 365.20.00 | Interfund Vehicle Rentals | 141,506 | 225,740 | 140,341 | 114,930 |
| 365.60.00 | Capital Contribution | 287,655 | 35,305 | | |
| 382.50.51 | Proceeds of Capital Lease | 665,660 | | | |
| 395.10.00 | Sale of Capital Assets | | 7,000 | | |
| 397.01.50 | Transfer from Fire Impact Fees | | 81,254 | 79,916 | 79,916 |
| 397.01.90 | Transfer from General | | | | |
| 397.04.02 | Transfer from Drainage | 26,875 | | | |
| 397.04.10 | Transfer from Water | 20,930 | | | |
| 397.04.11 | Transfer from Sewer | 90,252 | | | |
| Total Revenue | | \$ 1,232,895 | \$ 351,368 | \$ 221,207 | \$ 195,596 |

| EXPENSES 0000 | | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|-----------------------|--------------------------|-------------------|-------------------|-------------------|------------------|
| 548.64.00 | Capital Purchases | 699,300 | 1,338 | 50,000 | |
| 582.75.48 | Vehicle Rental - lease | 126,218 | 120,134 | 124,043 | 79,916 |
| 592.83.48 | Police and Fire Vehicles | | 14,712 | 13,640 | |
| Total Expenses | | \$ 825,518 | \$ 136,184 | \$ 187,683 | \$ 79,916 |

| | | | | |
|--|---------|---------|---------|---------|
| Excess (Deficiency) of Revenues and Expenses | | | 33,524 | 115,680 |
| Beginning Fund Balance | | 518,399 | 690,180 | 723,704 |
| Ending Fund Balance | 518,399 | 690,180 | 723,704 | 839,384 |

| REVENUE 0000 | | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|----------------------|----------------------------------|------------------|-------------------|------------------|------------------|
| 361.11.00 | Investment Interest | 249 | 365 | 75 | 75 |
| 365.20.10 | Interfund Technology Rentals | 75,714 | 174,193 | 91,805 | 94,068 |
| 397.01.14 | Transfer from Stabilization Fund | | 136,388 | - | |
| Total Revenue | | \$ 75,963 | \$ 310,946 | \$ 91,880 | \$ 94,143 |

| EXPENSES 0000 | | 2013 Actual | 2014 Actual | 2015 Budget | 2016 Budget |
|-----------------------|---------------------------|------------------|-------------------|------------------|------------------|
| 518.31.36 | Computer Facilities | 49,781 | 8,575 | 25,000 | 75,000 |
| 518.83.35 | General Technology | | 8,379 | | |
| 518.84.35 | Police Technology | | 10,595 | | |
| 518.85.35 | Street Technology | | 481 | | |
| 518.86.35 | Parks Technology | | 241 | | |
| 518.87.35 | Storm Technology | | 481 | | |
| 518.88.35 | Water Technology | | 2,108 | | |
| 518.90.00 | Capital Expenditures | | 314,299 | | |
| 591.75.49 | Principal - capital lease | | 16,276 | | |
| 592.83.49 | Interest - capital lease | | 1,005 | | |
| Total Expenses | | \$ 49,781 | \$ 362,440 | \$ 25,000 | \$ 75,000 |

| | | | | |
|--|-------|---------|---------|---------|
| Excess (Deficiency) of Revenues and Expenses | | | 66,880 | 19,143 |
| Beginning Fund Balance | | 6,045 | 235,905 | 302,785 |
| Ending Fund Balance | 6,045 | 235,905 | 302,785 | 321,928 |

Project Summary

| <u>Fund</u> | <u>Project No</u> | <u>Description</u> | <u>2015 Budget</u> | <u>2016 Budget</u> |
|---------------------------|-------------------|---|--------------------|--------------------|
| General (101) | IT | Firewall Replacement | 10,000 | |
| | IT | Enterprise Backup Solution | 20,000 | |
| | IT | Network Infrastructure Upgrade | 30,000 | 25,000 |
| | IT | Email System Upgrade | | 15,000 |
| | IT | Wireless Network Upgrade | | 25,000 |
| | Facilities | Entry Security System | 35,000 | |
| | Facilities | City Hall Water Leak Mitigation | 7,500 | 85,000 |
| | | | 102,500 | 150,000 |
| Capital Projects (350) | PW 1416 | SR 502/503 Turn Lanes | 166,400 | 125,000 |
| | PW 1402 | Chelatchie Prairie Rails with Trails | 275,000 | |
| | | School Zone Safety Improvements | 10,600 | |
| | PW 0601 | SE Grace Avenue - Phase II | 140,000 | |
| | PW 1301 | NW 5th Way Extension | 570,000 | |
| | PW 1410 | SW 20th Avenue (SW 8th Street) | 60,000 | |
| | | | 1,222,000 | 125,000 |
| Storm (402) | PW 1406 | Jewell Creek Stormwater Diversion Structure | 170,000 | |
| | PW 1402 | Chelatchie Rails with Trails | 58,000 | 591,820 |
| | | | | 228,000 | 591,820 |
| Water (410) | | Meter Replacement Project | 175,000 | |
| | | Well 4/5 - pump and motor | 8,500 | |
| | PW 1408 | Water Reservoir Fencing | 35,000 | |
| | PW 1415 | Clark Avenue Water Line | 194,000 | |
| | | Well 7 Screen Rehabilitation | | 13,500 |
| | | Well 8 Motor/Pump Replacement | | 90,000 |
| | | | | 412,500 |
| Sewer (411) | PW 1309 | Gardner Lift Station VFD Replacement | 74,500 | |
| | PW 1401 | Cedars East Lift Station Rehabilitation | 200,000 | |
| | | Industrial Lift Station Rehabilitation #6 | | 200,000 |
| | | | 274,500 | - |
| Vehicle R&R (501) | | Law Enforcement Vehicle | 50,000 | |
| | | | 50,000 | - |
| Total Projects | | | \$ 2,289,500 | \$ 866,820 |

ORDINANCE NO. 14-19

AN ORDINANCE ADOPTING THE 2015-2016 BIENNIAL BUDGET FOR THE CITY OF BATTLE GROUND, WASHINGTON AND PROVIDING FOR EFFECTIVE DATE THEREOF.

WHEREAS, the city manager of the City of Battle Ground, Washington completed and placed on file with the city clerk a proposed budget and estimate of the amount of moneys required to meet the public expenses, bond retirement and interest, reserve funds, and expenses of government of the City of Battle Ground for the biennium ending December 31, 2016, and a notice was published that the council of the City of Battle Ground would meet on the 17th day of November, 2014 at the hour of 7:00 p.m., at the council chambers in the city hall of the City of Battle Ground for the purposes of considering a budget for the fiscal years 2015 and 2016 and giving taxpayers within the limits of the City of Battle Ground an opportunity to be heard upon said budget; and,

WHEREAS, the city council of the City of Battle Ground did meet at said time and place and did then consider the matter of the proposed biennial budget for the fiscal years 2015 and 2016; and,

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Battle Ground for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of the City of Battle Ground for fiscal years 2015 and 2016 and being sufficient to meet the various needs of the City of Battle Ground during said period.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BATTLE GROUND AS FOLLOWS:

Section 1. The biennial budget for the City of Battle Ground, Washington for the two years ending December 31, 2016 is hereby adopted at the fund level in its final form and content as set forth in the document dated entitled *City of Battle Ground Biennial Budget 2015-2016*, three copies of which are on file in the Office of the Clerk (Attachment A).

Section 2. Estimated resources for each separate fund of the City of Battle Ground, and aggregate expenditures for all such funds for the biennial budget ending December 31, 2016 are set forth in a summary form below, and are hereby appropriated for expenditure at the fund level during the biennial budget ending December 31, 2016 as set forth in *the City of Battle Ground Biennial Budget 2015-2016*.

| Fund # | Fund Name | Estimated Revenues [Sources] | Estimated Appropriations [Uses] |
|--------|-----------------------------------|------------------------------|---------------------------------|
| 001 | General | \$ 23,411,964 | \$ 24,289,782 |
| 101 | Streets | 1,590,320 | 1,678,208 |
| 103 | Parks and Recreation | 1,513,792 | 1,555,114 |
| 105 | Traffic Impact Fee | 1,163,578 | 1,598,599 |
| 106 | Drug Investigation Reserve | 17,845 | 24,000 |
| 107 | Insurance Reserve | 3,315 | - |
| 108 | Lodging Tax | 63,150 | 47,500 |
| 110 | LEOFF I Medical Reserve | 94,725 | 104,650 |
| 114 | Economic Stabilization Reserve | 3,000 | 75,000 |
| 134 | Park Impact Fees | 1,239,580 | 620,676 |
| 135 | Real Estate Excise Tax (Capital) | 310,300 | 475,038 |
| 136 | Real Estate Excise Tax (Parks) | 310,300 | 400,000 |
| 150 | Fire Impact Fee | 71,155 | 159,832 |
| 225 | Debt Service | 2,634,100 | 2,634,100 |
| 350 | Capital Projects | 1,347,000 | 1,347,000 |
| 402 | Storm Drainage | 2,608,140 | 2,447,924 |
| 403 | Storm Drainage SDC | 106,540 | 220,000 |
| 410 | Water Operations | 5,241,040 | 3,896,216 |
| 411 | Sewer Operations | 9,138,045 | 8,325,072 |
| 420 | Water SDC | 864,085 | 470,000 |
| 421 | Sewer SDC | 2,178,190 | 2,153,445 |
| 501 | Vehicle Repair and Replacement | 416,803 | 267,599 |
| 502 | Technology Repair and Replacement | 186,023 | 100,000 |
| | TOTAL ALL FUNDS | \$ 54,512,990 | \$ 52,889,755 |

Section 3. The Finance and Information Services Director is directed to transmit a copy of this budget hereby adopted to the Washington State Auditor's Office and to the Association of Washington Cities.

Section 4. This ordinance shall take effect and be in force January 1, 2015 after its passage and publication pursuant to law.

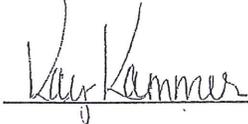
ADOPTED AT THE REGULAR SESSION OF CITY COUNCIL OF THE CITY OF BATTLE GROUND, WASHINGTON,
THIS 15th DAY OF DECEMBER, 2014.

CITY OF BATTLE GROUND



Shane A. Bowman, Mayor

Attest:



Kay Kammer,
City Clerk

Approved as to form:



Brian H. Wolfe
City Attorney

CITY OF BATTLE GROUND
2015-2016 Biennial Budget
Attachment A

| | Estimated Beginning Fund Balance | Estimated Revenue | Estimated Appropriations | Estimated Ending Fund Balance | Change in Fund Balance |
|---|--|----------------------|-----------------------------|-------------------------------------|---------------------------|
| 001 General Fund | \$ 1,635,250 | \$ 23,411,964 | \$ 24,289,782 | \$ 757,432 | \$ (877,818) |
| 101 Street Fund | 153,420 | 1,590,320 | 1,678,208 | 65,532 | (87,888) |
| 103 Parks Fund | 55,606 | 1,513,792 | 1,555,114 | 14,284 | (41,322) |
| 105 Traffic Impact Fee Fund | 2,964,387 | 1,163,578 | 1,598,599 | 2,529,366 | (435,021) |
| 106 Drug Investigation Reserve Fund | 45,200 | 17,845 | 24,000 | 39,045 | (6,155) |
| 107 Insurance Reserve Fund | 25,450 | 3,315 | - | 28,765 | 3,315 |
| 108 Lodging Tax Fund | 106,630 | 63,150 | 47,500 | 122,280 | 15,650 |
| 110 LEOFF I Medical Reserve Fund | 24,180 | 94,725 | 104,650 | 14,255 | (9,925) |
| 114 Economic Stabilization Fund | 678,120 | 3,000 | 75,000 | 606,120 | (72,000) |
| 134 Park Impact Fee Fund | 307,663 | 1,239,580 | 620,676 | 926,567 | 618,904 |
| 135 Real Estate Excise Tax Fund - Capital | 168,850 | 310,300 | 475,038 | 4,112 | (164,738) |
| 136 Real Estate Excise Tax Fund - Parks | 96,200 | 310,300 | 400,000 | 6,500 | (89,700) |
| 150 Fire Impact Fee Fund | 122,105 | 71,155 | 159,832 | 33,428 | (88,677) |
| 225 Debt Service Fund | - | 2,634,100 | 2,634,100 | - | - |
| 350 Capital Projects Fund | - | 1,347,000 | 1,347,000 | - | - |
| 402 Storm Drainage Fund | 8,758,525 | 2,608,140 | 2,447,924 | 8,918,741 | 160,216 |
| 403 Storm Drainage SDC Fund | 637,071 | 106,540 | 220,000 | 523,611 | (113,460) |
| 410 Water Fund | 20,945,697 | 5,241,040 | 3,896,216 | 22,290,521 | 1,344,824 |
| 411 Sewer Fund | 24,469,964 | 9,138,045 | 8,325,072 | 25,282,937 | 812,973 |
| 420 Water SDC Fund | 369,660 | 864,085 | 470,000 | 763,745 | 394,085 |
| 421 Sewer SDC Fund | 1,818,477 | 2,178,190 | 2,153,445 | 1,843,222 | 24,745 |
| 501 Vehicle Repair and Replacement | - | 416,803 | 267,599 | 149,204 | 149,204 |
| 502 Technology Repair and Replacement | - | 186,023 | 100,000 | 86,023 | 86,023 |
| TOTALS | \$ 63,382,455 | \$ 54,512,990 | \$ 52,889,755 | \$ 65,005,690 | \$ 1,623,235 |