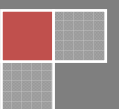


2016

City of Kent, Washington

2016 Mid-Biennium Budget Update

Approved by Council
12/08/2015



**City of Kent
2016 Mid-Biennium Update
Approved by Council
December 8, 2015**

Table of Contents

General Fund Balancing	Page 1
Capital Additions	Page 2
FTE Additions	Page 3
Summary by Fund	Page 4
Fund Details	
General Fund	Page 5
Special Revenue Funds	Page 7
Street Operating Fund	
LEOFF1 Retiree Benefits Fund	
Lodging Tax Fund	
Youth/Teen Fund	
Capital Improvement Fund	
Criminal Justice Fund	
Housing and Community Development Fund	
City Arts Fund	
ShoWare Operating Fund	
Debt Service Funds	Page 18
Non-Voted Debt Service Fund	
Special Assessment (LID) Fund	
Capital Projects Funds	Page 20
Street Capital Projects Fund	
Parks Capital Projects Fund	
Other Capital Projects Fund	
Technology Capital Projects Fund	
Enterprise Funds	Page 24
Water Fund	
Sewerage Fund	
Solid Waste Fund	
Golf Complex Fund	
Internal Service Funds	Page 28
Fleet Services Fund	
Central Services Fund	
Facilities Fund	
Insurance Fund	

2016 GENERAL FUND BALANCING

2016 Adopted Revenue	\$ 81,593,555	Key: Favorable / (Unfavorable)
2016 Adopted Expense	\$ 83,753,555	

Beginning (Gap) / Surplus	\$ (2,160,000)
---------------------------	----------------

Baseline Adjustments to 2016 Adopted Budget

	<u>FTE</u>	
Revenue Adjustments:		
Increase Sales Tax revenues	\$ 260,000	
Increase Permitting revenues (match CPI)	\$ 43,490	
Increase B&O revenues (match expenses)	\$ 5,500	
Salary/Benefit Adjustments:		
Reduce COLA (2.2% to 1.1%)	\$ 375,470	
Reduce PERS (12% to 11.18%)	\$ 144,105	
Remove medical increase (3%)	\$ 185,010	
Mayor/Council Adjustments	\$ (51,160)	
Move existing Police Officer position to GF	\$ (102,230)	no longer grant funded
Reclass HR Specialist to HR Analyst	\$ (18,340)	
Staff Turnover Changes	\$ 51,645	
Benefits Staff from Insurance Fund offset by reduction in medical premiums	\$ 375,700 \$ (375,700)	3.00 cadillac tax adjustment
Accounting Changes:		
School Resource Officer revenues	\$ 140,000	paid by Kent School District
ECD wetlands consultant moved to GF	\$ (70,000)	from Drainage
Baseline Cost Adjustments:		
Reduce Valley Comm to VCC 2016 Budget	\$ 162,400	
Animal Control	\$ (100,000)	
Parks - Public Defender Increase	\$ (42,170)	
PS Clean Air, AWC, Human Svcs, City Arts	\$ (5,150)	
Budget Corrections:		
PW engineering allocation budget correction	\$ 339,290	
ECD recording fee expenses - approved 2015	\$ (15,000)	
Rounding to 10s	\$ (40)	
Subtotal Adjustments	\$ 1,302,820	

Baseline (Gap) / Surplus	\$ (857,180)
--------------------------	--------------

Mayor Approved GF Adjustments

	<u>FTE</u>	
ECD - Code Enforcement Abatement	\$ (80,000)	
Police - Evidence Custodian AF23 offset by cadet program budget	\$ (96,390) \$ 95,600	1.00
Class & Compensation Study	\$ (75,000)	
Reduce transfer to Street Oper	\$ 150,000	fuel tax increase

Revised (Gap) / Surplus	\$ (862,970)
-------------------------	--------------

Property Tax - banked capacity (mayor proposed)	\$ 862,970
Property Tax - banked capacity (council declined)	\$ (862,970)
Sales Tax - increase GF sales tax budget	\$ 430,000
Sales Tax - one-time reallocation from Capital Improvement Fund	\$ 432,970

Final (Gap) / Surplus	\$ -
-----------------------	------

2016 CAPITAL ADDITIONS

Returned Street Operating Monies

Quieter Zone Study	\$	150,000
Meeker Street Design	\$	150,000
PW Asset Mgmt System (street portion)	\$	136,600
Naden/Wills Intersection	\$	50,000
Fiber Conduit on S. Central	\$	600,000
132nd Pedestrian Improvements	\$	1,183,400
		\$ 2,270,000

2008 Bond Proceeds Reallocated to Parks

Lake Meridian Dock	\$	1,040,000	from East Hill Mtc Facility
--------------------	----	-----------	-----------------------------

Parks Use of REET2 Fund Balance

Hogan Park @ RR Field Conversion	\$	1,000,000
YMCA/Morrill Meadows	\$	200,000
		\$ 1,200,000

CIP Funds Available (internal utility tax)

IT Capital Projects	\$	550,000
Document Routing System	\$	300,000
Website Content Mgmt System	\$	150,000
		\$ 1,000,000
Street portion reallocated to:		
YMCA/Morrill Meadows	\$	500,000
Meeker Street Place Making	\$	500,000
		\$ 1,000,000

2016 FTE Additions

General Fund

	2016 Adopted	Proposed Changes	2016 Revised
<u>Economic & Community Development</u>			
Administrative Secretary 1	0.75		
Office Tech 3 - increase .33 FTE to 1.0 FTE	0.67		
Planner	1.00		
Subtotal (added in 2015)	2.42	0.00	2.42
<u>Human Resources</u>			
Benefits Staff moved to GF (net zero impact to GF)		3.00	
Subtotal	0.00	3.00	3.00
<u>Information Technology</u>			
Project Mgr/Business Analyst - Public Safety	1.00		
Tech Lead/Software Engineer - Public Safety	1.00		
Subtotal	2.00	0.00	2.00
<u>Parks, Rec & Comm Svcs</u>			
Parks Ops Mtc Worker 2 (3 emp @ .75 FTE)	2.25		
Subtotal	2.25		2.25
<u>Police</u>			
Patrol Officers	3.00		
Evidence Custodian		1.00	
Subtotal	3.00	1.00	4.00
<u>Public Works</u>			
Signal Technician	1.00		
Subtotal	1.00		1.00
Subtotal - General Fund	10.670	4.000	14.670

Other Funds

	2016 Adopted	Proposed Changes	2016 Revised
<u>Human Resources</u>			
Benefits Staff moved to GF		-3.00	
Subtotal	0.00	-3.00	-3.00
<u>Finance</u>			
Customer Service Rep - increase .75 FTE to 1.0 FTE		0.25	
Subtotal	0.00	0.25	0.25
<u>Public Works</u>			
Vactor Truck Operators (wastewater)	2.00		
Subtotal	2.00	0.00	2.00
Subtotal - Other Funds	2.000	-2.750	-0.750
Total 2016 FTE Additions	12.670	1.250	13.920

2016 Mid-Biennium Expenditure Adjustment Summary by Fund

	2016 Adopted Expenditures	Proposed Changes	2016 Revised Expenditures
General Fund	83,785,141	3,766,919	87,552,060
Street Operating Fund	9,724,841	3,929,509	13,654,350
LEOFF1 Retiree Benefits Fund	1,125,877	13	1,125,890
Lodging Tax Fund	188,500	-	188,500
Youth / Teen Fund	942,000	-	942,000
Capital Improvement Fund	10,690,646	3,381,684	14,072,330
Criminal Justice Fund	3,154,802	(167,252)	2,987,550
Houseing and Community Development Fund	914,731	9	914,740
City Arts Program Fund	116,115	4,165	120,280
ShoWare Operating Fund	535,923	7	535,930
Non-Voted Debt Service Fund	9,183,774	(99,984)	9,083,790
Special Assessment Debt Service Fund	2,607,743	7	2,607,750
Street Capital Projects Fund	4,700,000	3,293,400	7,993,400
Parks Capital Projects Fund	810,000	2,740,000	3,550,000
Other Capital Projects Fund	-	500,000	500,000
Technology Capital Projects Fund	1,697,000	1,941,610	3,638,610
Water Fund	25,301,321	296,269	25,597,590
Sewerage Fund	57,501,849	180,331	57,682,180
Solid Waste Fund	-	253,280	253,280
Golf Complex Fund	2,724,421	19,069	2,743,490
Fleet Services Fund	4,848,310	(80,460)	4,767,850
Central Services Fund			
Information Technology	7,529,853	(48,763)	7,481,090
Central Stores	401,744	16	401,760
Facilities Fund	5,819,482	123,708	5,943,190
Insurance Fund			
Unemployment	402,059	(319)	401,740
Workers Compensation	1,496,992	(1,262)	1,495,730
Health and Employee Wellness	11,958,703	(375,663)	11,583,040
Liability Insurance	1,928,131	(1,251)	1,926,880
Property Insurance	604,922	(322)	604,600
Total Gross Expenditure Budget	250,694,880	19,654,720	270,349,600

General Fund 2016 Mid-Biennium Update

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
Taxes:					
Property	21,807,268	11,631,725	22,210,229	1	22,210,230
Sales Tax	21,853,978	14,522,714	22,361,012	1,122,978	23,483,990
Utility	19,452,335	13,640,835	19,593,575	(15)	19,593,560
Business & Occupation Tax	5,472,190	3,449,800	739,158	5,760,842	6,500,000
Other	1,083,014	501,549	1,100,106	(6)	1,100,100
Licenses and Permits	3,894,278	2,964,948	3,934,130	(248,420)	3,685,710
Intergovernmental Revenue	2,581,869	1,634,984	2,569,955	15	2,569,970
Charges for Services	5,342,632	3,975,282	5,334,055	(706,765)	4,627,290
Fines and Forfeitures	1,565,961	1,236,004	1,565,961	9	1,565,970
Miscellaneous Revenue	1,285,374	1,161,444	1,285,374	(1,724)	1,283,650
Transfers In	921,119		931,586	4	931,590
Total Revenues	85,260,018	54,719,285	81,625,141	5,926,919	87,552,060

Proposed Changes - Detail

Revenue Adjustments:

Round to 10s	89
Sales Tax	690,000
Sales Tax - one-time reallocation from Capital Improvement Fund	432,970
B&O Tax - excess over \$4.7 cap	1,055,340
B&O Tax - match program exp	5,500
Permitting - CPI	43,490

Accounting Changes:

PD School Officer Revenues	140,000
Public Works moved to Street Oper Fund	(564,720)
Public Works moved to Solid Waste Fund	(575,750)
Consolidate B&O Tax budget in GF - was in Street Oper Fund	4,700,000

Total Proposed Changes - Detail

5,926,919

Expenditures

Salaries & Benefits	52,042,816	33,680,755	54,169,746	(7,265,366)	46,904,380
Supplies	3,348,856	1,719,823	3,417,661	(484,111)	2,933,550
Services & Charges	28,115,559	17,500,448	28,505,203	(2,855,263)	25,649,940
Capital Outlay		4,401	45,000	(45,000)	-
Cost Allocation	(7,883,790)	(4,940,020)	(7,625,119)	5,763,819	(1,861,300)
Transfers Out	10,504,686	117,944	5,272,650	8,652,840	13,925,490
Total Expenditures	86,128,127	48,083,349	83,785,141	3,766,919	87,552,060

Expenditures by Department

City Council	353,001	200,452	372,179	(20,399)	351,780
Mayor's Office	2,318,617	1,414,477	2,390,850	24,070	2,414,920
Municipal Court	3,020,623	1,964,496	3,105,446	(64,006)	3,041,440
Human Resources	1,606,838	688,946	1,674,447	369,943	2,044,390
Law	1,262,302	801,332	1,291,881	(9,091)	1,282,790
Finance	2,638,487	1,585,444	2,745,501	(93,011)	2,652,490
Information Technology	467,705	285,524	469,419	10,591	480,010
Police	33,104,095	21,517,015	34,606,137	(505,587)	34,100,550
Fire Services (RFA contract)	3,454,298	2,427,457	3,537,378	2	3,537,380
Economic & Community Dev	5,872,056	3,390,095	5,930,267	(139,497)	5,790,770
Public Works	5,526,170	3,284,659	5,959,202	(4,523,082)	1,436,120
Parks, Rec & Comm Services	16,224,254	10,405,005	16,650,899	68,311	16,719,210
Non Departmental	10,279,681	118,447	5,051,535	8,648,675	13,700,210
Total Expenditures	86,128,127	48,083,349	83,785,141	3,766,919	87,552,060

**General Fund
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Proposed Changes - Detail					
Round to 10s				129	
Salary/Benefit Adjustments:					
COLA-reduce from 2.2% to 1.1%				(375,470)	
PERS Retirement-reduce from 12% to 11.18%				(144,105)	
Medical-remove 3% increase				(185,010)	
Mayor/Council Salaries				51,160	
Police Officer position to GF-no longer grant funded				102,230	
Reclass HR Specialist to HR Analyst				18,340	
Staff Turnover Changes				(51,645)	
Benefits Staff from Insurance Fund				375,700	
offset by reduction in medical premiums				(375,700)	
Accounting Changes:					
Consolidate B&O Tax budget in GF - was in Street Oper Fund				4,700,000	
Public Works moved to Solid Waste Fund				(253,280)	
Public Works moved to Street Oper Fund				(4,269,800)	
Transfer Out to Street Oper Fund				3,043,320	
offset by increase in fuel tax				(150,000)	
ECD Wetlands Svcs-from Sewerage Fund				70,000	
Baseline Cost Adjustments:					
B&O Tax - excess over \$4.7 cap to CIP Fund				1,055,340	
Valley Comm-reduce per budget received from VCC				(162,400)	
Animal Control				100,000	
Public Defender				42,170	
ECD recording fee exp-approved 2015				15,000	
PS Clean Air, AWC, Human Svcs, City Arts				5,150	
Mayor Approved Dept Requests:					
ECD Code Enforcement Abatement				80,000	
HR Class & Compensation Study				75,000	
PD Evidence Custodian				96,390	
offset by cadet program budget				(95,600)	
Total Proposed Changes - Detail				3,766,919	
Change in Fund Balance			(2,160,000)	2,160,000	-

Street Operating Fund 2016 Mid-Biennium Update

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
Fuel Tax - Unrestricted	1,923,659	1,258,193	1,928,467	150,003	2,078,470
B & O Tax			4,700,000	(4,700,000)	
Water	173,132	124,777	173,998	2	174,000
Sewer	255,411	179,639	262,673	(3)	262,670
Drainage	175,200	128,408	176,076	4	176,080
Electric	1,172,500	758,473	1,178,363	(3)	1,178,360
Gas	365,352	247,973	366,265	5	366,270
Garbage	2,736,558	1,979,352	237,741	2,499,999	2,737,740
Telephone	644,422	470,234	646,033	(3)	646,030
Licenses and Permits				248,400	248,400
Charges for Services		2,133		314,570	314,570
Miscellaneous Revenue	800	1,239	800	1,580	2,380
Transfer In - General Fund				2,893,320	2,893,320
Transfer In - Parks REET2				51,850	51,850
Total Revenues	7,447,034	5,150,421	9,670,416	1,459,724	11,130,140
Proposed Changes - Detail					
Revenue Adjustments:					
Round to 10s				4	
Solid Waste UT - Residential Streets				2,500,000	
Fuel Tax - legislative increase				150,000	
Transfer In from Parks - debt service repayment on reallocated bonds				51,850	
Accounting Changes:					
B&O moved to General Fund				(4,700,000)	
Public Works moved from General Fund				564,720	
offset by revenue correction				(170)	
Transfer In from General Fund				2,893,320	
Total Proposed Changes - Detail				1,459,724	
Expenditures and Transfers					
Debt Service					
PW Trust Fund Loan	819,535	815,564	815,678	2	815,680
GO Refund 2005 (93,95,00,96TF)	112,084	12,597	113,059	1	113,060
LTGO Bonds 2008	438,778	161,159	435,130	(79,810)	355,320
LTGO Bonds 2009	207,790	18,435	206,883	(3)	206,880
GO Refund 2012 (2000/2002)	713,092	83,557	712,463	(3)	712,460
GO Refund 2014 (2004)	128,424	10,345	115,283	(3)	115,280
LED Lighting Loan Repayment				230,000	230,000
Total Debt Service	2,419,703	1,101,656	2,398,496	150,184	2,548,680
Operations & Maintenance					
Street Utility Operations	1,718,629	1,009,042	951,952	(951,952)	
Street Engineering Services				342,310	342,310
Transportation				1,227,950	1,227,950
Street Lighting				1,124,120	1,124,120
Street Maintenance			791,936	2,977,144	3,769,080
Street Tree Maintenance	288,402	193,516	297,457	(4,397)	293,060
Engineering Alloc-offset by revenues				555,270	555,270
Allocate to Annexation				(1,436,120)	(1,436,120)
Engineering Services Allocation	275,000	138,563	275,000	(275,000)	
Total Operations & Maintenance	2,282,031	1,341,120	2,316,345	3,559,325	5,875,670
Transfers Out to Projects					
Operating Projects					
Metro Transit Services	155,000		155,000		155,000
Quieter Zone Study				150,000	150,000

**Street Operating Fund
2016 Mid-Biennium Update**

	2015 <u>Adj Budget</u>	2015 <u>YTD thru Aug</u>	2016 <u>Adopted</u>	Proposed <u>Changes</u>	2016 <u>Revised</u>
Capital Projects					
240th Street Slide Repairs - 2014	200,000	200,000			
Traffic Calming Projects - 2014	250,000	250,000			
Street Overlays and Materials			4,700,000	(4,700,000)	
Residential Street Capital	2,500,000	25,000		2,500,000	2,500,000
PW Asset Management System				136,600	136,600
Meeker Street Design				150,000	150,000
Naden/Willis Intersection				50,000	50,000
Fiber Conduit on S. Central				600,000	600,000
132nd Pedestrian Improvements				1,183,400	1,183,400
Total Transfers Out to Projects	<u>3,105,000</u>	<u>475,000</u>	<u>4,855,000</u>	<u>70,000</u>	<u>4,925,000</u>
Total Expenditures	7,806,734	2,917,776	9,569,841	3,779,509	13,349,350
Proposed Changes - Detail					
Round to 10s				19	
Residential Street Capital				2,500,000	
Salary/Benefit Adjustments				(36,100)	
Reduce debt service for bond proceeds moved to Parks				(79,810)	
Accounting Changes:					
B&O moved to General Fund				(4,700,000)	
Public Works moved from General Fund				4,269,800	
offset by salary/benefit adjustments				(444,400)	
Projects funded by returned street monies:					
Quieter Zone Study				150,000	
PW Asset Management System				136,600	
Meeker Street Design				150,000	
Naden/Willis Intersection				50,000	
Fiber Conduit on S. Central				600,000	
132nd Pedestrian Improvements				1,183,400	
Total Proposed Changes - Detail				<u>3,779,509</u>	
Street Operating Fund Projects					
Transfers in from Street Operating Fund			155,000	150,000	305,000
Operating Projects:					
Metro Transit Services			155,000		155,000
Quieter Zone Study				150,000	150,000
			<u>155,000</u>	<u>150,000</u>	<u>305,000</u>
Total 2016 Adjustments			9,724,841	3,929,509	13,654,350
Change in Fund Balance			100,575	(2,319,785)	(2,219,210)
Offset by 2015 returned Street Oper monies					2,270,000
Net Change in Fund Balance			100,575	(2,319,785)	50,790

LEOFF1 Retiree Benefits Fund
2016 Mid-Biennium Update

	2015	2015	2016	Proposed	2016
	Adj Budget	YTD thru Aug	Adopted	Changes	Revised
REVENUES					
Contributions	777,192	518,259	851,112	(2)	851,110
Contributions - Dependents	57,168	47,640	62,304	(4)	62,300
Miscellaneous	1,100	774	1,100		1,100
Transfers In from General Fund	250,000		250,000		250,000
Total Revenues	1,085,460	566,673	1,164,516	(6)	1,164,510
Proposed Changes - Detail					
Round to 10s				<u>(6)</u>	
Total Proposed Changes - Detail				(6)	
EXPENDITURES					
Blue Cross Claims	687,278	628,950	721,642	(2)	721,640
Blue Cross Admin Fees	63,994	32,450	64,954	(4)	64,950
Delta Dental Claims	53,786	19,743	54,593	(3)	54,590
Delta Dental Admin Fees	4,942	9,248	5,016	4	5,020
Vision Service Plan Claims	7,930	3,241	8,049	1	8,050
Vision Service Plan Admin Fees	1,867	1,132	1,895	5	1,900
Stop Loss Fees	52,206	24,209	52,989	1	52,990
IBNR Adjustment	2,500		2,700		2,700
Medical Reimbursements	194,287	150,285	197,201	9	197,210
Other Professional Services	16,670	9,156	16,838	2	16,840
Total Expenditures	1,085,460	878,415	1,125,877	13	1,125,890
Proposed Changes - Detail					
Round to 10s				<u>13</u>	
Total Proposed Changes - Detail				13	
Change in Fund Balance			38,639	(19)	38,620

Lodging Tax Fund
2016 Mid-Biennium Update

	2015	2015	2016	Proposed	2016
	Adj Budget	YTD thru Aug	Adopted	Changes	Revised
Revenues					
Lodging Tax	208,060	150,498	210,141	(1)	210,140
Miscellaneous Income	85	250	85	5	90
Total Revenues	208,145	150,748	210,226	4	210,230
Proposed Changes - Detail					
Round to 10s				<u>4</u>	
Total Proposed Changes - Detail				4	
Expenditures					
Services & Charges	10,000		10,000		10,000
Seattle Southside Visitor Services		22,835			
ShoWare Marketing	60,000	10,000	60,000		60,000
Branding Activities	20,000	22	20,000		20,000
Tourism Unallocated	80,000	10,665	80,000		80,000
Tourism Chamber	18,500	9,250	18,500		18,500
Total Expenditures	188,500	52,772	188,500		188,500
Change in Fund Balance			21,726	4	21,730

**Youth / Teen Fund
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
Water Utility Tax	51,940	37,433	52,199	1	52,200
Sewer Utility Tax	76,623	53,892	78,802	(2)	78,800
Drainage Utility Tax	52,560	38,523	52,823	(3)	52,820
Electric Utility Tax	351,750	227,542	353,509	1	353,510
Gas Utility Tax	109,606	74,392	109,880		109,880
Garbage Utility Tax	70,967	51,190	71,322	(2)	71,320
Telephone Utility Tax	193,327	141,142	193,810		193,810
Interest Income	255	327	255	5	260
Total Revenues	907,028	624,440	912,600		912,600
Expenditures					
Transfer Out - GF Teen Programs	890,000		900,000		900,000
Teen Golf Program	42,000		42,000		42,000
Total Expenditures (Transfers)	932,000		942,000		942,000
Change in Fund Balance			(29,400)		(29,400)

Capital Improvement Fund 2016 Mid-Biennium Update

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
Sales Tax	5,347,900	3,649,959	5,561,789	(407,269)	5,154,520
Utility Tax	1,207,485	865,648	1,225,493	7	1,225,500
Real Estate Excise Tax	1,505,000	1,708,509	1,505,000		1,505,000
Real Estate Excise Tax - 2nd Qtr Percent	1,505,000	1,708,509	1,505,000		1,505,000
Real Estate Excise Tax - State		910,775			
Business & Occupation Tax				1,055,340	1,055,340
Miscellaneous Revenues	1,135	2,480	1,135	5	1,140
Transfer In - General Fund	4,032,711		3,472,615	5	3,472,620
Sale of Property		14,832			
Total Revenues	13,599,231	8,860,713	13,271,032	648,088	13,919,120
Proposed Changes - Detail					
Round to 10s				18	
B&O Tax - excess over \$4.7m cap				1,055,340	
Sales Tax				25,700	
Sales Tax - one-time reallocation to GF				(432,970)	
Total Proposed Changes - Detail				648,088	
Expenditures (Transfers)					
Debt Service					
Non-Voted Debt Service	1,207,485		1,225,493	(3)	1,225,490
Valley Communications	228,800	4,400			
LTGO / Taxable Bonds 2003	186,698	17,849	186,468	2	186,470
GO Refund 2005 (93,95,00,96TF)	187,185	21,038	188,815	5	188,820
LTGO Bonds 2006	1,210,000	205,000	1,170,000	(1,170,000)	
LTGO Bonds 2008	1,330,197	358,329	1,305,995	79,815	1,385,810
GO Refund 2009 (Part 1999)	723,656	64,206	720,485	5	720,490
GO Refund 2012 (2000/2002)	645,233	75,606	644,662	8	644,670
GO Refund 2014 (2004)	1,363,230	109,810	1,223,728	2	1,223,730
GO Refund 2015 (2006)				1,070,000	1,070,000
Street Operating-repay debt service				51,850	51,850
ShoWare Debt Service	3,100,000	1,239,139	3,200,000		3,200,000
Debt Service	10,182,484	2,095,375	9,865,646	31,684	9,897,330
Transfers to Parks Projects					
Park Lifecycle Program	500,000		500,000		500,000
Hogan Park @ RR Field Conversion				1,000,000	1,000,000
YMCA/Morrill Meadows				700,000	700,000
Subtotal Parks Projects	500,000		500,000	1,700,000	2,200,000
Transfers to Technology Projects					
Technology Projects				550,000	550,000
Document Routing System				300,000	300,000
Website Content Mgmt System				150,000	150,000
Subtotal Technology Projects				1,000,000	1,000,000
Transfers to Other Projects					
ShoWare Lifecycle	300,000	300,000	300,000		300,000
Meeker Street Place Making				500,000	500,000
Subtotal Other Projects	300,000	300,000	300,000	500,000	800,000
Total Expenditures (Transfers)	10,982,484	2,395,375	10,665,646	3,231,684	13,897,330
Proposed Changes - Detail					
Round to 10s				24	
Debt Service - adjust 2006 refunding				(100,000)	
Debt Service - 2008 proceeds moved to Parks				131,660	
Trf Out - Hogan Park @ RR Field Conversion (from REET2 fund balance)				1,000,000	
Trf Out - YMCA/Morrill Meadows (from REET2 fund balance)				200,000	
Trf Out - YMCA/Morrill Meadows (reallocated street utility tax)				500,000	
Trf Out - Meeker Street Place Making (reallocated street utility tax)				500,000	
Trf Out - IT Capital Projects				550,000	

**Capital Improvement Fund
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Trf Out - Document Routing System				300,000	
Trf Out - Website Content Mgmt System				150,000	
Total Proposed Changes - Detail				<u>3,231,684</u>	
Capital Improvement Fund Projects					
Transfer in from General Fund for Neighborhood Grant Matching			25,000		25,000
Transfer in from Street Operating Fund for Meeker Street Design				150,000	150,000
			<u>25,000</u>	<u>150,000</u>	<u>175,000</u>
Total 2016 Adjustments			10,690,646	3,381,684	14,072,330
Change in Fund Balance			2,605,386	(2,583,596)	21,790

**Criminal Justice Fund
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
Sales Tax - Local Option	2,116,152	1,562,440	2,137,314	(4)	2,137,310
MVET - High Crime		82,051			-
MVET - Basic Crime	113,007	15,760	113,290		113,290
MVET - Special Programs	88,046	68,712	88,266	4	88,270
Intergovernmental	198,239	124,135	198,239	1	198,240
Fines & Forfeitures	30,000	427,822	30,000		30,000
School Zone Camera Fines		610,979			
Miscellaneous Revenues	3,883	1,654	3,883	(3)	3,880
Transfers In - General Fund	121,500		121,500		121,500
Total Revenues	2,670,827	2,893,553	2,692,492	(2)	2,692,490
Proposed Changes - Detail					
Round to 10s				<u>(2)</u>	
Total Proposed Changes - Detail				(2)	
Expenditures					
Law					
Salaries & Benefits	604,390	411,878	624,022	3,758	627,780
Supplies	31,204	8,767	31,489	1	31,490
Services & Charges	21,361	4,474	21,644	6	21,650
Domestic Violence					
Salaries & Benefits	166,324	108,562	171,170	(3,990)	167,180
Services & Charges	5,838	5,531	5,955	5	5,960
KYFS - Youth Violence Prevention					
Services & Charges	25,000		25,000		25,000
Police					
Salaries & Benefits	1,395,795	763,666	1,427,908	(161,788)	1,266,120
Supplies	206,623	106,576	187,694	6	187,700
Services & Charges	147,791	175,520	152,341	(1)	152,340
Transfer Out to Programs	16,500		16,500		16,500
Police Special Programs & Grants					
Salaries & Benefits	241,098	173,163	248,412	(5,262)	243,150
Supplies	42,077	8,364	42,709	1	42,710
Services & Charges	138,950	94,870	140,958	12	140,970
Capital Outlay	59,000	3,466	59,000		59,000
Total Expenditures	3,101,951	1,864,838	3,154,802	(167,252)	2,987,550
Proposed Changes - Detail					
Round to 10s				18	
Salary/Benefit Adjustments				<u>(167,270)</u>	
Total Proposed Changes - Detail				(167,252)	
Change in Fund Balance			(462,310)	167,250	(295,060)

Housing and Community Development Fund 2016 Mid-Biennium Update

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
CDBG Block Grant - HUD	914,731	221,912	914,731	9	914,740
Total Revenues	914,731	221,912	914,731	9	914,740
Proposed Changes - Detail					
Round to 10s				9	
Total Proposed Changes - Detail				9	
Expenditures					
Salaries & Benefits	542,124	278,157	558,194	(60,754)	497,440
Supplies	72,706	38,602	72,706	(6)	72,700
Services	299,901	58,084	283,831	60,769	344,600
Total Expenditures	914,731	374,844	914,731	9	914,740
Proposed Changes - Detail					
Round to 10s				9	
Salary/Benefit Adjustments				(60,770)	
Allocate salary/benefits savings to Services				60,770	
Total Proposed Changes - Detail				9	
<hr/> Change in Fund Balance <hr/>					

City Arts Program Fund 2016 Mid-Biennium Update

	2015 <u>Adj Budget</u>	2015 <u>YTD thru Aug</u>	2016 <u>Adopted</u>	Proposed <u>Changes</u>	2016 <u>Revised</u>
Revenues					
Transfer In from General Fund	120,005		116,115	4,165	120,280
Total Revenues	<u>120,005</u>		<u>116,115</u>	<u>4,165</u>	<u>120,280</u>
Proposed Changes - Detail					
Round to 10s				5	
Adjust for population per OFM				<u>4,160</u>	
Total Proposed Changes - Detail				<u>4,165</u>	
Expenditures					
Services	120,005	3,454	116,115	4,165	120,280
Art		13,940			
Total Expenditures	<u>120,005</u>	<u>17,394</u>	<u>116,115</u>	<u>4,165</u>	<u>120,280</u>
Proposed Changes - Detail					
Round to 10s				5	
Adjust for population per OFM				<u>4,160</u>	
Total Proposed Changes - Detail				<u>4,165</u>	
<hr/> Change in Fund Balance <hr/>					

**ShoWare Operating Fund
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
SMG Income	200,000		200,000	(200,000)	
Transfer In from GF-Admissions Tax	259,325	117,944	265,808	2	265,810
Transfer In from GF-Subsidy	500,000		500,000		500,000
Total Revenues	959,325	117,944	965,808	(199,998)	765,810
Proposed Changes - Detail					
Rounds to 10s				2	
Remove SMG Income - not receiving				(200,000)	
Total Proposed Changes - Detail				(199,998)	
Expenditures					
Services	528,003	47,003	535,923	7	535,930
Total Expenditures	528,003	47,003	535,923	7	535,930
Proposed Changes - Detail					
Rounds to 10s				7	
Total Proposed Changes - Detail				7	
Change in Fund Balance			429,885	(200,005)	229,880

**Non-Voted Debt Service Fund
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues (Transfers In)					
Non-Voted Debt Service	2,027,020	815,564	2,041,171	(1)	2,041,170
Valley Communications	228,800	4,400			
LTGO / Taxable Bonds 2003	186,698	17,849	186,468	2	186,470
GO Refund 2005 (93, 95, 00, 96TF)	299,269	33,635	301,874	6	301,880
LTGO Bond 2006	1,210,000	205,000	1,170,000	(1,170,000)	
LTGO Bonds 2008	1,768,975	519,488	1,741,125	5	1,741,130
GO Refund 2009 (Part 1999)	1,051,600	93,300	1,047,000		1,047,000
GO Refund 2012 (2000/2002)	1,358,325	159,163	1,357,125	5	1,357,130
GO Refund 2014 (2004)	1,491,654	122,780	1,339,011	(1)	1,339,010
GO Refund 2015 (2006)				1,070,000	1,070,000
Total Revenues (Transfers In)	9,622,341	1,971,178	9,183,774	(99,984)	9,083,790
Proposed Changes - Detail					
Round to 10s				16	
Impact of 2015 refunding of 2006 bonds				(100,000)	
Total Proposed Changes - Detail				(99,984)	
Expenditures					
Principal	7,122,698	775,866	6,878,090	65,010	6,943,100
Interest	2,499,643	1,192,686	2,305,684	(164,994)	2,140,690
Total Expenditures	9,622,341	1,968,552	9,183,774	(99,984)	9,083,790
Proposed Changes - Detail					
Round to 10s				16	
Impact of 2015 refunding of 2006 bonds				(100,000)	
Total Proposed Changes - Detail				(99,984)	
<hr/> Change in Fund Balance <hr/>					

**Special Assessment Debt Service Fund
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
Principal	1,466,948	1,244,121	1,222,014	(4)	1,222,010
Interest	574,259	320,799	487,742	(2)	487,740
Total Revenues	<u>2,041,207</u>	<u>1,564,920</u>	<u>1,709,756</u>	<u>(6)</u>	<u>1,709,750</u>
Proposed Changes - Detail					
Round to 10s				<u>(6)</u>	
Total Proposed Changes - Detail				<u>(6)</u>	
Expenditures (Transfers)					
Principal	2,117,445		2,017,445	5	2,017,450
Interest	850,399		590,298	2	590,300
Total Expenditures (Transfers)	<u>2,967,844</u>		<u>2,607,743</u>	<u>7</u>	<u>2,607,750</u>
Proposed Changes - Detail					
Round to 10s				<u>7</u>	
Total Proposed Changes - Detail				<u>7</u>	
Change in Fund Balance			(897,987)	(13)	(898,000)

Street Capital Projects Fund 2016 Mid-Biennium Update

	2015 Adj Budget	2016 Budget	Proposed Changes	2016 Revised
Financial Sources				
2008 Bond Proceeds			(1,040,000)	(1,040,000)
Transfers in from:				
Street Operating Fund - B&O Tax		4,700,000	(4,700,000)	
Street Operating Fund - Solid Waste UT	2,500,000		2,500,000	2,500,000
Street Operating Fund - returned monies			1,833,400	1,833,400
General Fund - B&O Tax	4,700,000		4,700,000	4,700,000
Total Financial Sources	7,200,000	4,700,000	3,293,400	7,993,400
Proposed Changes - Detail				
2008 bond proceeds reallocated to Parks			(1,040,000)	
Solid Waste Utility Tax dedicated to residential streets			2,500,000	
Returned Street Oper monies reallocated to projects			1,833,400	
Total Proposed Changes - Detail			3,293,400	
Expenditures				
East Hill Maintenance Facility			(1,040,000)	(1,040,000)
Residential Streets	2,500,000		2,500,000	2,500,000
Asphalt Overlays	4,700,000	4,700,000		4,700,000
Naden/Willis Intersection			50,000	50,000
Fiber Conduit on S. Central			600,000	600,000
132nd Ave Pedestrian Improvements			1,183,400	1,183,400
Total Expenditures	7,200,000	4,700,000	3,293,400	7,993,400
Proposed Changes - Detail				
East Hill Mtc Facility - 2008 bond proceeds reallocated to Parks			(1,040,000)	
Solid Waste Utility Tax dedicated to residential streets			2,500,000	
Naden/Willis Intersection - returned street oper monies			50,000	
Fiber Conduit on S. Central - returned street oper monies			600,000	
132nd Ave Pedestrian Imp - returned street oper monies			1,183,400	
Total Proposed Changes - Detail			3,293,400	
Change in Fund Balance		-	-	-

**Parks Capital Projects Fund
2016 Mid-Biennium Update**

	2015 Budget	2016 Adopted	Proposed Changes	2016 Revised
Financial Sources				
2008 Bond Proceeds			1,040,000	1,040,000
Fuel Tax - Paths & Trails	10,000	10,000		10,000
Transfers in from:				
Capital Improvement Fund - General	300,000	300,000	500,000	800,000
Capital Improvement Fund - REET2	500,000	500,000		500,000
Capital Improvement Fund - REET2 Fund Balance			1,200,000	1,200,000
Total Financial Sources	810,000	810,000	2,740,000	3,550,000
Proposed Changes - Detail				
2008 bond proceeds reallocated from Streets			1,040,000	
Reallocate street portion of available CIP internal utility tax			500,000	
REET2 fund balance			1,200,000	
Total Proposed Changes - Detail			2,740,000	
Expenditures				
Paths and Trails	10,000	10,000		10,000
Parks Lifecycle Program	500,000	500,000		500,000
ShoWare Lifecycle	300,000	300,000		300,000
Lake Meridian Dock			1,040,000	1,040,000
Hogan Park @ RR Field Conversion			1,000,000	1,000,000
YMCA/Morrill Meadows			700,000	700,000
Total Expenditures	810,000	810,000	2,740,000	3,550,000
Proposed Changes - Detail				
Lake Meridian Dock - reallocated 2008 bond proceeds			1,040,000	
Hogan Park @ RR Field Conversion - REET2 fund balance			1,000,000	
YMCA/Morrill Meadows - REET2 fund balance			200,000	
YMCA/Morrill Meadows - reallocated street portion from CIP			500,000	
Total Proposed Changes - Detail			2,740,000	
Change in Fund Balance		-	-	-

**Other Capital Projects Fund
2016 Mid-Biennium Update**

	2015 Budget	2016 Adopted	Proposed Changes	2016 Revised
Financial Sources				
Transfers in from:				
Capital Improvement Fund - General			500,000	500,000
Total Financial Sources			500,000	500,000
Proposed Changes - Detail				
Reallocate street portion of available CIP internal utility tax			500,000	
Total Proposed Changes - Detail			500,000	
Expenditures				
Meeker Street Place Making			500,000	500,000
Total Expenditures			500,000	500,000
Proposed Changes - Detail				
Meeker Street Place Making - reallocated street portion from CIP			500,000	
Total Proposed Changes - Detail			500,000	
<hr/>				
Change in Fund Balance			-	-

Technology Capital Projects Fund 2016 Mid-Biennium Update

	2015 Adj Budget	2016 Adopted	Proposed Changes	2016 Revised
FINANCIAL SOURCES				
Transfers in from:				
Technology Fees	447,000	447,000		447,000
Technology Fund	1,250,000	1,250,000		1,250,000
Capital Improvement Fund - General			1,000,000	1,000,000
Street Operating Fund			136,600	136,600
Water Fund			204,900	204,900
Sewerage Fund			327,840	327,840
Solid Waste Fund			13,660	13,660
TOTAL FINANCIAL SOURCES	1,697,000	1,697,000	1,683,000	3,380,000
Proposed Changes - Detail				
Available CIP funds - internal utility tax			1,000,000	
Transfers in from various sources - PW Asset Mgmt			683,000	
Total Proposed Changes - Detail			1,683,000	
EXPENDITURES				
Long Term Lifecycle Projects	447,000	447,000		447,000
IT General Capital Projects	1,250,000	1,250,000	550,000	1,800,000
Document Routing System			300,000	300,000
Website Content Mgmt System			150,000	150,000
Public Works Asset Management System			683,000	683,000
TOTAL EXPENDITURES	1,697,000	1,697,000	1,683,000	3,380,000
Proposed Changes - Detail				
IT General Capital Projects - available CIP funds			550,000	
Document Routing System - available CIP funds			300,000	
Website Content Mgmt System - available CIP funds			150,000	
Public Works Asset Management System - various sources			683,000	
Total Proposed Changes - Detail			1,683,000	
Technology Capital-Related Positions				
Transfer in from Long Term Lifecycle Projects for Tech Fee Funded Positions			258,610	258,610
Total 2016 Adjustments		1,697,000	1,941,610	3,638,610
Change in Fund Balance		-	-	-

**Water Fund
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
Charges for Services	17,266,686	12,498,528	17,309,852	8	17,309,860
System Dev/Connection Charges	1,268,447	492,657	1,268,447	3	1,268,450
Intergovernmental Revenue		75,041			
Other Revenue	94,022	138,291	94,022	(2)	94,020
Transfers In - General Fund	199,537		199,537	3	199,540
Operating Revenues	18,828,692	13,204,517	18,871,858	12	18,871,870
Transfer In - Debt Service	3,725,592	2,169,914	3,582,847	3	3,582,850
Total Revenues	22,554,284	15,374,431	22,454,705	15	22,454,720
Proposed Changes - Detail					
Round to 10s				15	
Total Proposed Changes - Detail				15	
Expenditures (Transfers)					
Salaries and Benefits	3,146,826	1,896,008	3,241,605	(151,835)	3,089,770
Supplies	668,233	441,538	677,717	13	677,730
Services	8,588,368	5,155,797	8,729,437	243,183	8,972,620
Capital Outlay	113,600	105,747			
Transfer Out - Projects	2,800,000		2,800,000		2,800,000
Transfer Out - IT Projects				204,900	204,900
Transfer Out - Debt Service	47,100	4,179	46,894	(4)	46,890
Debt Service - Principal	2,071,528	1,235,278	1,971,528	2	1,971,530
Debt Service - Interest	1,654,064	1,009,639	1,611,319	11	1,611,330
Cost Allocation	(157,661)	(323,146)	(160,026)	(4)	(160,030)
Operating Expenditures	18,932,058	9,525,038	18,918,474	296,266	19,214,740
Transfer Out - Debt Service	3,725,592	2,169,914	3,582,847	3	3,582,850
Total Expenditures (Transfers)	22,657,650	11,694,952	22,501,321	296,269	22,797,590
Proposed Changes - Detail					
Round to 10s				39	
Salary/Benefit Adjustments				(151,830)	
Utility Billing Adjustments				243,160	
Transfer Out- PW Asset Mgmt System				204,900	
Total Proposed Changes - Detail				296,269	
Water Capital Projects					
Transfer In from Water Operating for Water Capital Projects			2,800,000		2,800,000
Total 2016 Adjustments			25,301,321	296,269	25,597,590
Change in Fund Balance			(46,616)	(296,254)	(342,870)

Sewerage Fund 2016 Mid-Biennium Update

	2015 Adj Budget	2015 YTD thru Aug	2016 Budget	Proposed Changes	2016 Revised
Revenues					
Licenses and Permits	50,650	26,743	51,308	2	51,310
Charges for Services	44,476,431	30,812,440	45,119,395	5	45,119,400
System Dev/Connection Charges	616,966	1,279,574	616,966	4	616,970
Intergovernmental Revenue		75,041			
Other Revenue	31,263	11,064	31,263	(3)	31,260
Bond/Loan Proceeds					
Transfer In - Street Operating				127,780	127,780
Transfer In - General Fund	306,989		306,989	1	306,990
Operating Revenues	45,482,299	32,204,862	46,125,921	127,789	46,253,710
Transfer In - Debt Service	1,753,240	405,528	1,689,886	4	1,689,890
Total Revenues	47,235,539	32,610,390	47,815,807	127,793	47,943,600
Proposed Changes - Detail					
Round to 10s				13	
LED loan repayment from Street Operating				127,780	
Total Proposed Changes - Detail				127,793	
Expenditures (Transfers)					
Salaries and Benefits	4,352,181	2,677,317	4,654,178	58,962	4,713,140
Supplies	437,119	279,597	434,722	(2)	434,720
Services & Charges	30,754,382	21,134,050	31,296,562	(206,462)	31,090,100
Capital Outlay	637,500	35,474	323,212	(2)	323,210
Transfer Out - Projects	9,075,000	207,000	9,000,000		9,000,000
Transfer Out - IT Projects				327,840	327,840
Transfer Out - Debt Service	73,054	6,481	72,738	2	72,740
Transfer Out - Central Stores					
Debt Service - Principal	1,096,154	75,000	1,063,770		1,063,770
Debt Service - Interest	657,086	330,528	626,116	(6)	626,110
Cost Allocation	(649,591)	(391,189)	(659,335)	(5)	(659,340)
Operating Expenditures	46,432,885	24,354,259	46,811,963	180,327	46,992,290
Transfer Out - Debt Service	1,753,240	405,528	1,689,886	4	1,689,890
Total Expenditures (Transfers)	48,186,125	24,759,787	48,501,849	180,331	48,682,180
Proposed Changes - Detail					
Round to 10s				21	
Salary/Benefit Adjustments				58,970	
Utility Billing Adjustments				(136,500)	
ECD Environmental Svc moved to GF				(70,000)	
Transfer Out- PW Asset Mgmt System				327,840	
Total Proposed Changes - Detail				180,331	
Sewerage Capital Projects					
Transfer In from Sewerage Operating for Sewer Capital Projects			1,000,000		1,000,000
for Drainage Capital Projects			8,000,000		8,000,000
			9,000,000		9,000,000
Total 2016 Adjustments			57,501,849	180,331	57,682,180
Change in Fund Balance			(686,042)	(52,538)	(738,580)

**Solid Waste Fund
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Budget	Proposed Changes	2016 Revised
Revenues					
Charges for Services				575,750	575,750
Total Revenues				575,750	575,750
Proposed Changes - Detail					
Public Works moved from GF				575,750	
Total Proposed Changes - Detail				575,750	
Expenditures (Transfers)					
Salaries and Benefits				203,580	203,580
Services & Charges				36,040	36,040
Transfer Out - IT Projects				13,660	13,660
Total Expenditures (Transfers)				253,280	253,280
Proposed Changes - Detail					
Public Works moved from GF				239,620	
Transfer Out- PW Asset Mgmt System				13,660	
Total Proposed Changes - Detail				253,280	
Change in Fund Balance				322,470	322,470

**Golf Complex Fund
2016 Mid-Biennium Update**

	2015 Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
18 Hole Course					
Green Fees	1,127,286	903,564	1,121,200	30,000	1,151,200
Cart & Club Rentals	171,000	151,446	176,000		176,000
Restaurant Lease	53,650	24,908	53,650		53,650
Concessions		2,101			0
Miscellaneous Revenues	30,000	8,316	4,000	37,000	41,000
Par 3 Course					
Green Fees	251,000	192,720	281,000	(30,000)	251,000
Cart & Club Rentals	14,000	9,048	14,000		14,000
Food & Beverage Sales	12,000	8,349	20,000	(8,000)	12,000
Miscellaneous Revenues		25			0
Driving Range					
Driving Range Fees	435,000	326,702	440,000		440,000
Mini Putt Fees	40,000	31,839	42,000		42,000
Lesson Fees	85,000	74,498	87,250		87,250
Cart & Club Rentals		158			0
Food & Beverage Sales	35,000	30,651	35,000		35,000
Miscellaneous Revenues	21,350	20,252	21,350		21,350
Merchandising					
Merchandise Sales	450,000	291,814	442,000	8,000	450,000
Miscellaneous Revenues		5			0
Total Revenues	2,725,286	2,076,397	2,737,450	37,000	2,774,450
Proposed Changes - Detail					
Accounting Change-restaurant reimbursed svcs				37,000	
Total Proposed Changes - Detail				37,000	
Expenditures					
Salaries and Benefits	1,350,314	909,733	1,382,981	(18,031)	1,364,950
Supplies	609,074	413,039	613,215	35	613,250
Services	735,984	575,148	728,225	37,065	765,290
Interest - Interfund Debt		3,017			
Capital Outlay	400,000				
Total Expenditures	3,095,372	1,900,937	2,724,421	19,069	2,743,490
Proposed Changes - Detail					
Round to 10s				129	
Salary/Benefit Adjustments				(18,060)	
Accounting Change-restaurant reimbursed svcs				37,000	
Total Proposed Changes - Detail				37,000	
Change in Fund Balance			13,029	17,931	30,960

**Fleet Services Fund
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
Fleet Operations	3,245,735	2,207,891	3,291,560	10	3,291,570
Fleet Replacement	1,199,279	801,025	1,379,173	(3)	1,379,170
Sale of Property		31,773			
Miscellaneous Revenues	3,500	3,566	3,500		3,500
Total Revenues	4,448,514	3,044,255	4,674,233	7	4,674,240
Proposed Changes - Detail					
Round to 10s				7	
Total Proposed Changes - Detail				7	
Expenditures					
Salaries & Benefits	1,075,955	492,244	1,099,404	(71,404)	1,028,000
Supplies	1,488,867	716,893	1,504,725	(5)	1,504,720
Services	634,180	425,129	644,181	(9,051)	635,130
Capital Outlay	1,908,200	605,935	1,600,000		1,600,000
Total Expenditures	5,107,202	2,240,201	4,848,310	(80,460)	4,767,850
Proposed Changes - Detail					
Round to 10s				(10)	
Salary/Benefit Adjustments				(71,400)	
Clerical Svcs Allocation Reduction				(9,050)	
Total Proposed Changes - Detail				(80,460)	
Change in Fund Balance			(174,077)	80,467	(93,610)

**Central Services Fund
Information Technology
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
Charges for Services:					
Internal Fees	4,489,631	3,124,615	4,852,243	7	4,852,250
Intergovernmental - RFA	421,664	270,393	427,644	(4)	427,640
Services to Outside Customers	22,970	27,336	22,970		22,970
Technology Fees	447,000	327,444	447,000		447,000
Cable Utility Tax	1,370,820	980,353	1,377,674	(4)	1,377,670
Other Revenue		180			
Total Revenues	6,752,085	4,730,321	7,127,531	(1)	7,127,530
Proposed Changes - Detail					
Round to 10s				(1)	
Total Proposed Changes - Detail				(1)	
Expenditures					
Computer Systems					
Salaries and Benefits	1,492,989	958,736	1,436,483	317,167	1,753,650
Supplies	14,086	11,603	4,125	(5)	4,120
Services and Charges	831,980	623,661	847,559	(9)	847,550
Allocate to Annexation	(342,705)	(245,089)	(344,420)		(344,420)
Tech Services					
Salaries and Benefits	1,105,657	706,278	1,371,573	(245,143)	1,126,430
Supplies	26,647	58,079	36,037	(7)	36,030
Services and Charges	1,189,233	859,562	1,206,298	(8)	1,206,290
Multimedia					
Salaries and Benefits	634,449	422,637	769,797	(120,787)	649,010
Supplies	77,833	35,803	80,915	15	80,930
Services and Charges	411,827	113,087	424,486	14	424,500
Transfers Out					
HW/SW Capital Projects	1,250,000	300,000	1,250,000		1,250,000
Long Term Lifecycle Projects	447,000	327,444	447,000		447,000
Total Expenditures	7,138,996	4,171,800	7,529,853	(48,763)	7,481,090
Proposed Changes - Detail					
Round to 10s				27	
Salary/Benefit Adjustments				(48,790)	
Total Proposed Changes - Detail				(48,763)	
Change in Fund Balance			(402,322)	48,762	(353,560)

**Central Services Fund
Central Stores
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
Charges for Services:					
Central Stores	222,183	106,092	222,183	(3)	222,180
Postage	200,141	149,747	200,141	(1)	200,140
Total Revenues	422,324	255,839	422,324	(4)	422,320
Proposed Changes - Detail					
Round to 10s				(4)	
Total Proposed Changes - Detail				(4)	
Expenditures					
Central Stores	211,603	88,116	211,603	7	211,610
Postage	190,141	182,461	190,141	9	190,150
Total Expenditures	401,744	270,577	401,744	16	401,760
Proposed Changes - Detail					
Round to 10s				16	
Total Proposed Changes - Detail				16	
Change in Fund Balance			20,580	(20)	20,560

**Facilities Fund
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Review
Revenues					
Rental Fees - Internal	4,262,181	2,841,454	4,347,425	5	4,347,430
Intergovernmental - RFA	991,500	658,318	866,500	127,000	993,500
Leases	26,916	27,670	26,916	4	26,920
Miscellaneous Revenue	14,800	25,213	14,800		14,800
Total Revenues	5,295,397	3,552,655	5,255,641	127,009	5,382,650
Proposed Changes - Detail					
Round to 10s				9	
Accounting Change-RFA reimbursed svcs				127,000	
Total Proposed Changes - Detail				127,009	
Expenditures					
Salaries & Benefits	2,334,193	1,401,273	2,288,583	29,497	2,318,080
Supplies	330,637	204,412	360,578	(25,628)	334,950
Services and Charges	2,110,802	1,178,235	2,088,321	119,839	2,208,160
Transfer Out-Facilities Projects	1,135,000		541,000		541,000
Total Expenditures (Transfers)	5,910,632	2,783,920	5,278,482	123,708	5,402,190
Proposed Changes - Detail					
Round to 10s				198	
Salary/Benefit Adjustments				(3,490)	
Accounting Change-RFA reimbursed svcs				127,000	
Total Proposed Changes - Detail				123,708	
Facilities Fund Projects					
Transfers in from Facilities Operating					
Facilities Projects					
Facilities Projects			81,000		81,000
Kent Meridian Pool Repairs/Mtc			25,000		25,000
Public Building Major Mtc			100,000		100,000
Sealcoat Parking Lots			195,000		195,000
Kitchen Equipment Lifecycle			40,000		40,000
HVAC Lifecycle Replacements			100,000		100,000
			<u>541,000</u>		<u>541,000</u>
Total 2016 Adjustments			5,819,482	123,708	5,943,190
Change in Fund Balance			(22,841)	3,301	(19,540)

**Insurance Fund
Unemployment
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
Contributions	402,324	264,798	402,324	(4)	402,320
Interest Income	400	783	400		400
Total Revenues	402,724	265,581	402,724	(4)	402,720
Proposed Changes - Detail					
Round to 10s				(4)	
Total Proposed Changes - Detail				(4)	
Expenditures					
Salaries and Benefits	21,947	13,906	22,610	(320)	22,290
Supplies	4,260		4,260		4,260
Services and Charges	5,189	2,097	5,189	1	5,190
Claims Paid	370,000	61,840	370,000		370,000
Total Expenditures	401,396	77,843	402,059	(319)	401,740
Proposed Changes - Detail					
Round to 10s				1	
Salary/Benefit Adjustments				(320)	
Total Proposed Changes - Detail				(319)	
Change in Fund Balance			665	315	980

**Insurance Fund
Workers Compensation
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Adopted
Revenues					
Contributions	1,020,000	733,329	1,020,000		1,020,000
Interest Income	3,800	4,629	3,800		3,800
Transfer In - Street Operating				51,110	51,110
Total Revenues	1,023,800	737,958	1,023,800	51,110	1,074,910
Proposed Changes - Detail					
LED loan repayment from Street Operating				51,110	
Total Proposed Changes - Detail				51,110	
Expenditures					
Salaries and Benefits	87,671	55,627	90,312	(1,262)	89,050
Judgements and Damages	950,000	382,092	950,000		950,000
Liability Insurance	79,799	60,876	79,799	1	79,800
Intergovernmental Services	204,000	75,331	204,000		204,000
Administrative Costs	54,853	30,851	54,853	(3)	54,850
Other	16,962	5,820	16,962	(2)	16,960
Safety Program	101,066	11,659	101,066	4	101,070
Total Expenditures	1,494,351	622,257	1,496,992	(1,262)	1,495,730
Proposed Changes - Detail					
Round to 10s				(2)	
Salary/Benefit Adjustments				(1,260)	
Total Proposed Changes - Detail				(1,262)	
Change in Fund Balance			(473,192)	52,372	(420,820)

**Insurance Fund
Health and Employee Wellness Fund
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
Contributions					
Blue Cross	7,679,723	4,915,743	7,918,723	(395,863)	7,522,860
Group Health	468,050	220,162	491,453	(3)	491,450
Employee Share					
Blue Cross	928,607	444,532	957,545	(5)	957,540
Group Health	61,163	28,834	64,221	(1)	64,220
RFA Contributions					
COBRA	90,596	51,958	90,596	4	90,600
Interest Income	11,025	4,055	11,025	5	11,030
Miscellaneous Income	1,040,060	1,300,561	1,072,610		1,072,610
Total Revenues	10,279,224	6,965,844	10,606,173	(395,863)	10,210,310
Proposed Changes - Detail					
Round to 10s				(3)	
Medical Premiums Rate Reduction				(395,860)	
Total Proposed Changes - Detail				(395,863)	
Expenditures					
Salaries and Benefits	363,211	271,461	373,873	(373,873)	
Blue Cross Claims	8,513,886	5,810,666	8,939,580	(450,000)	8,489,580
Blue Cross Administration Fees	423,533	282,805	429,886	4	429,890
Blue Cross Audit Fees	61,427		62,348	2	62,350
Delta Dental Claims	791,951	405,215	831,549	1	831,550
Delta Dental Administration Fees	49,041	160,409	49,777	3	49,780
Vision Service Plan Claims	92,170	78,192	96,779	1	96,780
Vision Service Plan Admin Fees	15,233	10,464	15,461	(1)	15,460
Stop Loss Fees	484,541	215,535	491,809	1	491,810
Stop Loss Reimbursements	(355,040)	(247,800)	(360,366)	(4)	(360,370)
Group Health Premiums	620,123	248,995	629,425	(99,995)	529,430
IBNR Adjustment	62,626		63,565	5	63,570
Wellness	126,163	70,372	128,000	10	128,010
COBRA Medical Expenses	12,000	3,221	12,000		12,000
City Paid HSA Contributions				550,000	550,000
PCORI Fee				4,610	4,610
Transitional Reinsurance Fee				113,330	113,330
Other Professional Services	192,159	27,794	195,017	(119,757)	75,260
Total Expenditures	11,453,024	7,337,329	11,958,703	(375,663)	11,583,040
Proposed Changes - Detail					
Round to 10s				37	
Move Benefits Staff to GF				(375,700)	
Total Proposed Changes - Detail				(375,663)	
Change in Fund Balance	(1,173,800)	(371,485)	(1,352,530)	(20,200)	(1,372,730)

**Insurance Fund
Liability Insurance
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
Contributions	1,130,000	753,333	1,130,000		1,130,000
Interest Income	6,000	3,660	6,000		6,000
Transfer In - Street Operating				51,110	51,110
Total Revenues	1,136,000	756,993	1,136,000	51,110	1,187,110
Proposed Changes - Detail					
LED loan repayment from Street Operating				51,110	
Total Proposed Changes - Detail				51,110	
Expenditures					
Salaries & Benefits	87,671	57,190	90,312	(1,262)	89,050
Claims and Judgements	840,000	347,520	840,000		840,000
Insurance Premiums	755,737	678,887	792,962	(2)	792,960
Other Expenses	204,857	142,759	204,857	13	204,870
Total Expenditures	1,888,265	1,226,356	1,928,131	(1,251)	1,926,880
Proposed Changes - Detail					
Round to 10s				9	
Salary/Benefit Adjustments				(1,260)	
Total Proposed Changes - Detail				(1,251)	
Change in Fund Balance			(792,131)	52,361	(739,770)

**Insurance Fund
Property Insurance
2016 Mid-Biennium Update**

	2015 Adj Budget	2015 YTD thru Aug	2016 Adopted	Proposed Changes	2016 Revised
Revenues					
Contributions	582,850	388,567	611,995	5	612,000
Interest Income	50	77	50		50
Total Revenues	582,900	388,644	612,045	5	612,050
Proposed Changes - Detail					
Round to 10s				<u>5</u>	
Total Proposed Changes - Detail				5	
Expenditures					
Brokerage Fees					
Insurance Premiums	530,604	655,396	557,134	(4)	557,130
Property Claims / Deductibles	25,178		25,178	2	25,180
Other Costs	21,947	13,906	22,610	(320)	22,290
Total Expenditures	577,729	669,302	604,922	(322)	604,600
Proposed Changes - Detail					
Round to 10s					
Salary/Benefit Adjustments				<u>(320)</u>	
Total Proposed Changes - Detail				(320)	
Change in Fund Balance			7,123	327	7,450