

2017-2018  
CITY OF  
TACOMA

# BIENNIAL BUDGET

CORE SERVICES   CONTINUOUS IMPROVEMENT   CREDIBILITY



**City of Tacoma, WA**  
**2017-2018 Proposed Biennial**  
**Operating & Capital**  
**Budget**



**CITY MANAGER**

T.C. Broadnax

**PREPARED BY**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Tacoma  
Washington**

For the Biennium Beginning

**January 1, 2015**

*Jeffrey R. Emer*

Executive Director

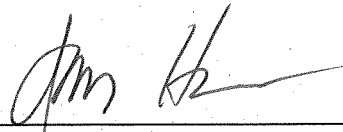
**WASHINGTON FINANCE  
OFFICERS ASSOCIATION**

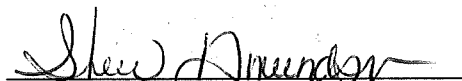
PRESENTS THIS

**DISTINGUISHED  
BUDGET PRESENTATION AWARD  
FOR THE BUDGET YEAR 2015**

TO THE

**CITY OF TACOMA**

  
\_\_\_\_\_  
**President**

  
\_\_\_\_\_  
**Budget Award Chairperson**



# TACOMA CITY COUNCIL



**Marilyn Strickland**  
Mayor



**Ryan Mello**  
Deputy Mayor



**Anders Ibsen**  
District 1



**Robert Thoms**  
District 2



**Keith Blocker**  
District 3



**Marty Campbell**  
District 4



**Joe Lonergan**  
District 5



**Victoria Woodards**  
At-Large



**Conor McCarthy**  
At-Large



**T.C. Broadnax**  
City Manager



# Executive Leadership

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## General Government

### City Manager's Office

**T.C. Broadnax**  
City Manager

**Mark Lauzier**  
Assistant City Manager

**Nadia Chandler Hardy**  
Assistant to the City Manager

### Executive Leadership Team

**Elizabeth Pauli**  
City Attorney's Office

**Ricardo Noguera**  
Community & Economic  
Development

**Mike Slevin**  
Environmental Services

**Andy Cherullo**  
Finance

**Chief James Duggan**  
Fire

**Randy Lewis**  
Government Relations

**Phyllis Macleod**  
Hearing Examiner

**Joy St. Germain**  
Human Resources

**Jack Kelanic**  
Information Technology

**Susan Odencrantz**  
Library

**Diane Powers**  
Office of Equity & Human Rights

**Tadd Wille**  
Office of Management & Budget

**Gwen Schuler**  
Media & Communications Office

**Michelle Petrich**  
Municipal Court

**Nadia Chandler Hardy**  
Neighborhood & Community  
Services

**Peter Huffman**  
Planning & Development  
Services

**Chief Don Ramsdell**  
Police

**Kim Bedier**  
Tacoma Venues & Events

**Kurtis Kingsolver**  
Public Works

**Timothy Allen**  
Retirement

## Tacoma Public Utilities

**William A. Gaines**  
Director and CEO

### Management Team

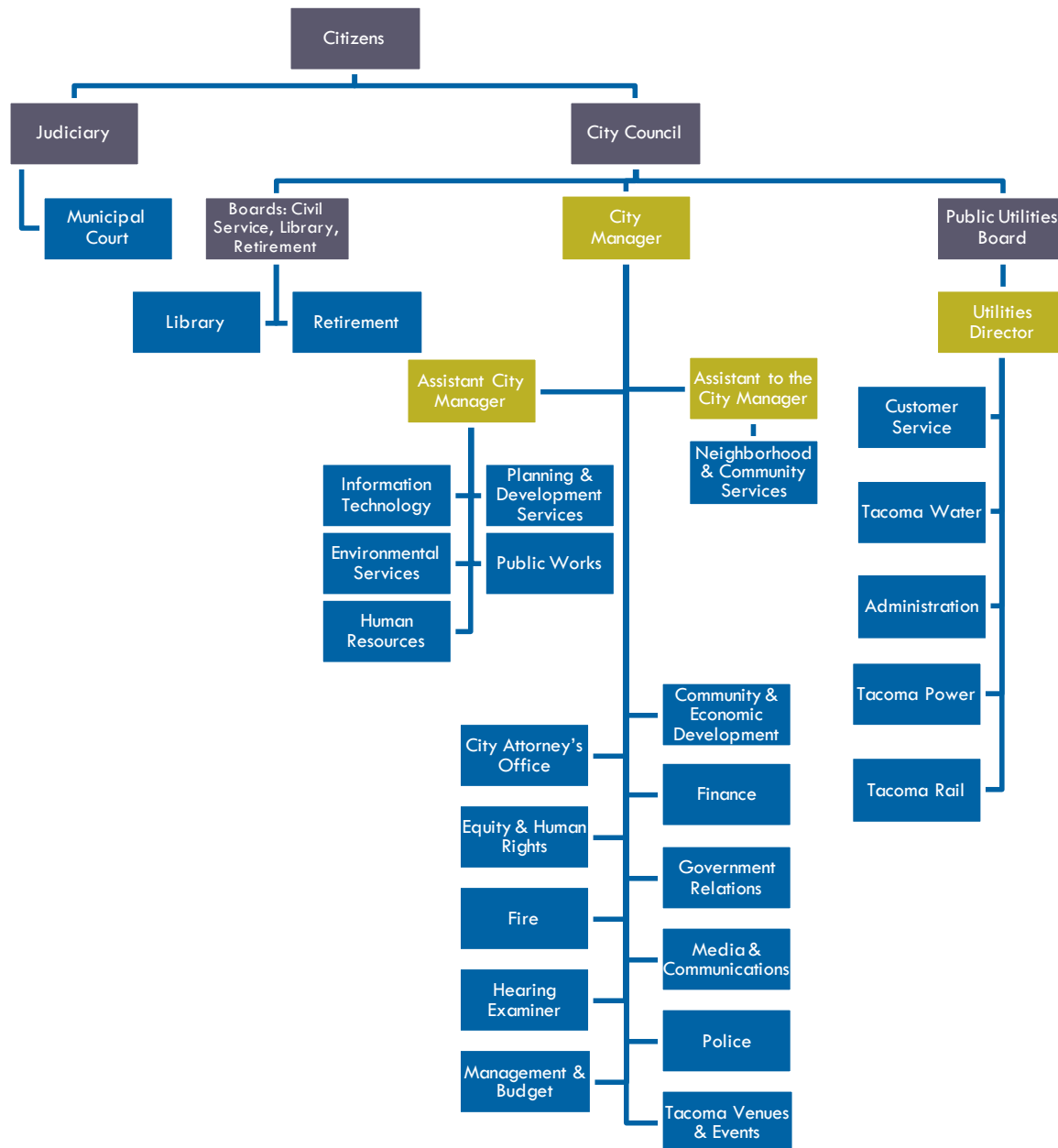
**Chris Robinson**  
Tacoma Power Superintendent

**Linda McCrea**  
Tacoma Water Superintendent

**Dale King**  
Tacoma Rail Superintendent

**Steven Hatcher**  
Customer Services Manager

# Citywide Organizational Chart





# Mission, Vision, & Guiding Principles

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## Our Mission

The City of Tacoma provides high-quality, innovative and cost-effective municipal services that enhance the lives of its citizens and the quality of Tacoma's neighborhoods and business districts.

## Our Vision

Tacoma is a livable and progressive international city, regarded for the richness of its diverse population and its natural setting.

## Our Guiding Principles

**Integrity.** We conduct our personal, work group, and organizational actions in an ethical and honest manner, and we serve as responsible stewards of the public resources entrusted to us.

**Service.** We treat everyone with courtesy and empathy. We provide customer-focused municipal services that produce high value and results.

**Excellence.** We achieve the highest performance possible. We use collaborative and inclusive approaches to organizational and community issues. We are accountable for individually and collectively meeting high standards.

**Equity.** We understand and reflect the community we serve. We ensure every community member has services and opportunities that will enable people to satisfy their essential needs and advance their well-being.

# Tacoma 2025 & Departmental Goals

---

Tacoma's Strategic Plan is based on a vision the community set for the city over the next ten years. The intention is to have a plan that guides the City of Tacoma's efforts and resources toward a common vision for its future that reflects community desires, current and future trends, and bolsters the unique position of Tacoma within the Puget Sound region.

Community workshops were held between November 2014 and January 2015. More than 2,000 residents gave their input about what the vision for the future of Tacoma should be. On January 27, 2015, the City Council approved Resolution 39016: A Resolution approving the City of Tacoma's Ten-Year Citywide Strategic Vision, Tacoma 2025; and establishing the Tacoma 2025 Advisory Committee, which consists of 11 members appointed by the Mayor.

Since the City Council approved the community vision, the 2025 Advisory Committee has reviewed the Strategic Vision document and developed five community-wide goal areas to help guide City departments and community partners to actionable plans.



## Education

Ensure that Tacoma has talented and educated citizens with opportunities for lifelong learning.



## Equity & Accessibility

Ensure access, availability, and equitable distribution of resources to citizens.



## Livability

Ensure high-quality neighborhoods that are thriving and connected throughout the city.



## Economy & Workforce

Ensure a strong economy that provides growth and attracts and retains talent and opportunities.



## Government Performance

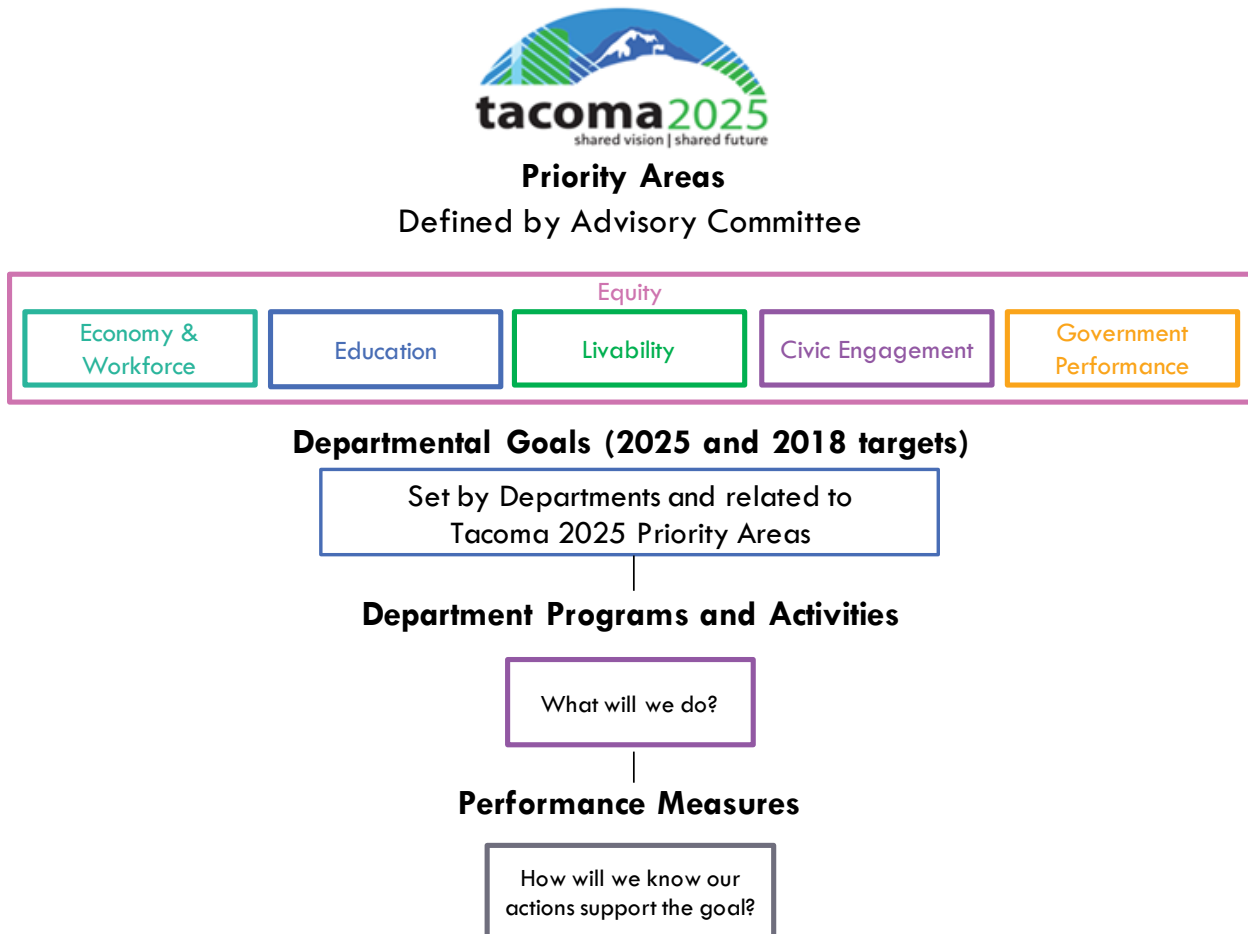
In addition to the community goals articulated by the vision, it is clear that citizens wanted a government that works for them – one that is efficient, fiscally responsible, and effective.



## Civic Engagement

Ensure meaningful opportunities for community engagement and leadership for all Tacoma citizens.

In 2015 and 2016, the City participated in Bloomberg Philanthropies' What Works Cities Initiative. As part of this engagement, City staff worked with Results for America and the Johns Hopkins University's Center for Government Excellence to help develop a framework for aligning the City's performance management program to the Tacoma 2025 goal areas. This collaboration resulted in City departments developing ten-year goals that align with Tacoma 2025 and a framework that ties Department goals to biennial performance measures.



City departments developed biennial goals and performance measures based on the following City Council and City Manager priorities: Public Safety, Housing & Homelessness, Economic Development, Infrastructure, and Equity. The 2017-2018 departmental goals and performance measures will help the City track its progress towards its vision of Tacoma 2025. More information about specific goals and measures can be found in each of the department pages.



# THE CITY OF TACOMA AT A GLANCE



# THE CITY OF TACOMA



Tacoma is a mid-sized urban port city of nearly 210,000. As the third largest city in the state of Washington, Tacoma is a diverse, progressive international metropolis that serves as a gateway to the Pacific Rim and the Puget Sound. Tacoma boasts the state's highest density of art and history museums, drawing visitors to the Pacific Northwest to enjoy the culture and breathtaking views of the natural landscape.

Tacoma has evolved considerably since the 1990s, propelled by significant development such as the University of Washington-Tacoma, State Farm Insurance, the Tacoma Link light rail system, the restored urban waterfront of the Thea Foss Waterway, and the expansions of both the Multicare and Franciscan health systems. Tacoma also serves as a base for a number of large companies, including State Farm Insurance, BNY Mellon, Columbia Bank, and Key Bank.





Tacoma is also home to a flourishing creative community of writers, artists, musicians, photographers, filmmakers, chefs, entrepreneurs, and small business owners who each add their unique flair to the city's vibrant commercial landscape. The iconic Tacoma Dome has endured as a high-demand venue for some of the largest names in the entertainment industry.

The City continues to be a magnet for families looking for affordable housing options in the Puget Sound area. Downtown dwellers also find Tacoma's competitively priced condos and apartments with mountain and water views alluring.

Tacoma's natural beauty and proximity to the Puget Sound and Mount Rainier draws hikers, runners, bicyclists, and maritime enthusiasts to the area. Its lively social scene is bolstered by thousands of students attending the University of Washington-Tacoma, the University of Puget Sound, and Tacoma Community College, as well as a number of local trade and technical colleges. Its prime location – just 20 minutes south from Sea-Tac International Airport, 30 miles north of the state capital in Olympia, and within 10 miles of the Defense Department's premier military installation on the West Coast – only adds to Tacoma's desirability.

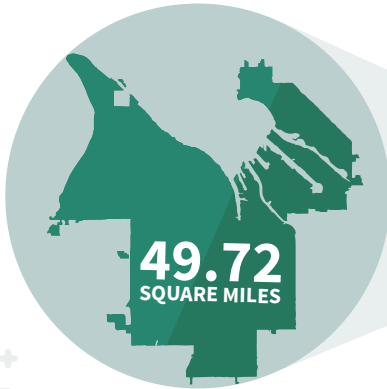




# THE CITY OF TACOMA AT A GLANCE



## LAND AREA OF TACOMA



## RANK IN SIZE STATE OF WA



## COUNCIL-MANAGER

City Council consists of an elected Mayor and 8 elected Council Members. The Council adopts and amends City laws, approves the City's biennial budget, establishes City policy, and appoints Citizens to boards and commissions. The City's day-to-day operations are administered by the City Manager, who is appointed by the City Council.



## EDUCATIONAL ATTAINMENT

US Census 2014

87.5%

High School Graduate  
or Higher

25.5%

Bachelor's Degree  
or Higher

## POPULATION

US Census 2015 estimate

# 207,948

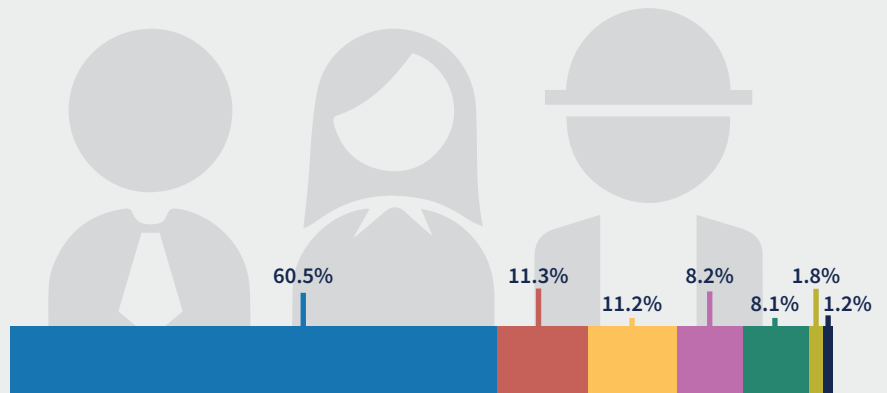


= 1,000

# POPULATION DIVERSITY

Source: US Census 2010

- White
- Hispanic or Latino
- Black or African American
- Asian
- Two or more races
- American Indian
- Native Hawaiian & Pacific Islander



\*Percentages add to over 100% because Hispanics may be of any race, and are reported in multiple categories where applicable.



## # OF BUSINESS LICENSES ISSUED IN 2015

Source: City of Tacoma T&L

**30,739**



## MINORITY-OWNED BUSINESSES

Source: US Census 2012

**3,324**

11.6%



## WOMEN-OWNED BUSINESSES

Source: US Census 2012

**4,727**

16.5%



## UNEMPLOYMENT RATE (2015 AVG.)

Source: US Bureau of Labor Statistics

**6.35%** TACOMA  
**5.25%** U.S.

## TOP 10 EMPLOYERS

Source: Economic Development Board 2014



JOINT BASE LEWIS-MCCHORD **66,054**



LOCAL PUBLIC SCHOOLS **13,408**



MULTICARE HEALTH SYSTEM **6,904**



STATE OF WASHINGTON **6,455**



FRANCISCAN HEALTH SYSTEM **5,338**



PIERCE COUNTY GOVERNMENT **2,979**



WASHINGTON STATE HIGHER EDUCATION **2,566**



FRED MEYER STORES **2,560**



STATE FARM INSURANCE COMPANIES **2,206**



CITY OF TACOMA **2,078**

Number of Employees



# TOTAL NUMBER OF HOUSING UNITS

Source: 2015 US Census

# 85,786

## HOUSE VALUES/TAX RATES COMPARISON

Source: Pierce County Assessor Treasurer  
Residential Revaluation Report



Total Tax rate (per \$1,000):

**\$17.17**

**\$17.35**

Average assessed value of single  
family residential homes in Tacoma

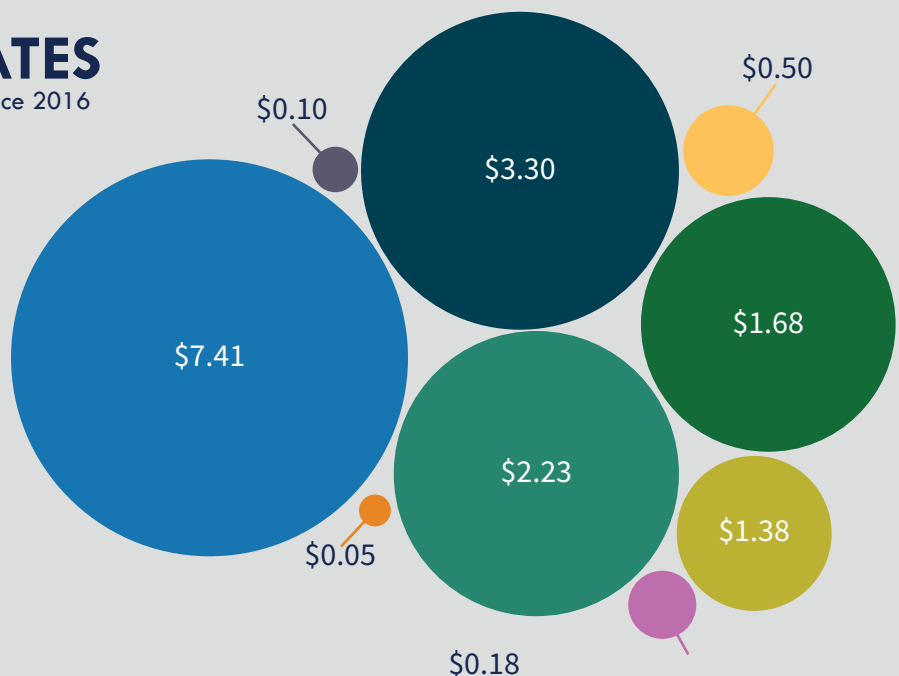
**\$190,064**

**\$204,052**

## PROPERTY TAX RATES

Source: Pierce County Assessor-Treasurer's Office 2016

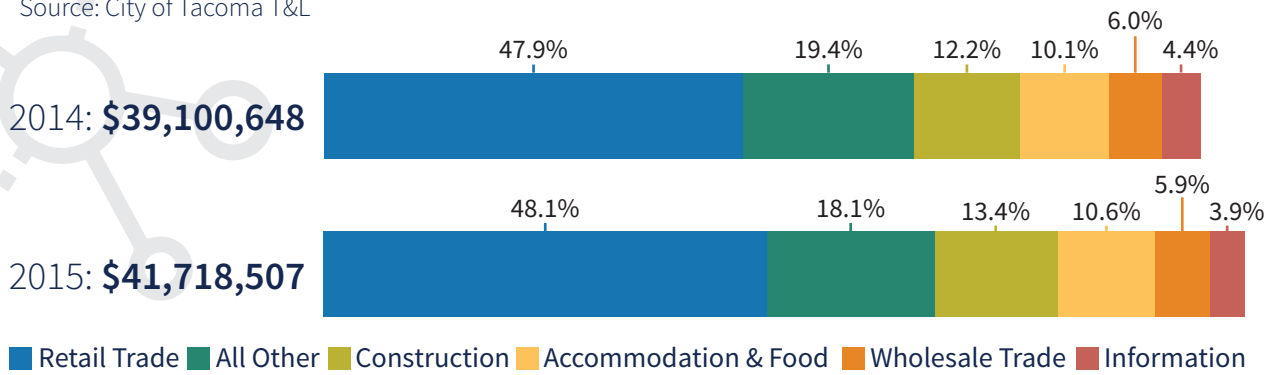
- Tacoma School District #10
- City of Tacoma
- State of Washington
- Metropolitan Parks
- Pierce County
- EMS
- Port of Tacoma
- Flood Control District
- Conservation Futures



2016 TOTAL RATE DOLLARS PER \$1,000 OF ASSESSED VALUE = \$16.83

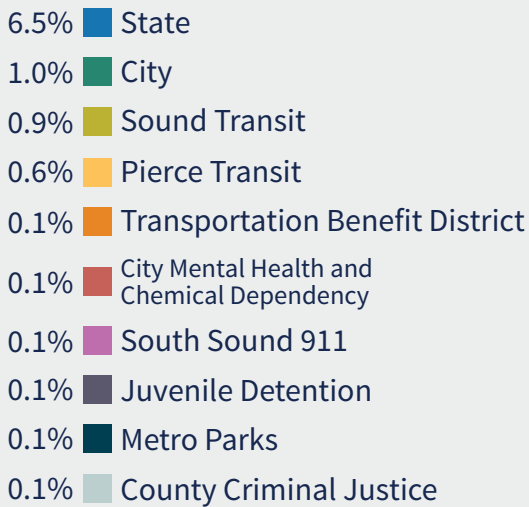
## SALES TAX BY SECTOR

Source: City of Tacoma T&L



## SALES & USE TAX RATE

Source: Washington Dept. Of Rev. 2016



## B&O TAX REVENUES

Source: City of Tacoma T&L

2014: \$44,488,893  
2015: \$46,253,812

## TOP 10 B&O TAXPAYERS

Source: Economic Development Board 2015

COMPANIES	INDUSTRIES	NUMBER OF EMPLOYEES IN TACOMA
Multicare Health System	Healthcare Services	5,113
St. Joseph Hospital	Healthcare Services	4,888
Puget Sound Energy Inc.	Natural Gas	200
US Oil Trading LLC	Petroleum Refinery	193
Washington United Terminals	Marine Cargo Handling	45
T-Mobile West LLC	Wireless Telecommunications	19
AT&T Mobility	Wireless Telecommunications	15
Comcast Cable Communications Manage	Cable Telecommunications	13
Verizon Wireless	Wireless Telecommunications	11
Qwest Corporation	Telecommunications	0

AGGREGATE TOTAL \$16,911,764

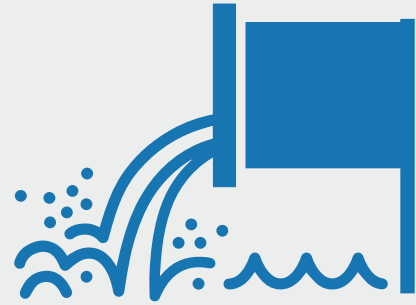


# UTILITY CUSTOMERS

## TACOMA WATER

RESIDENTIAL: 92,226

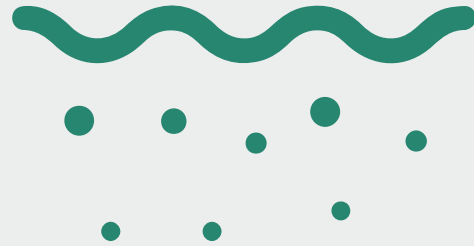
COMMERCIAL: 6,364



## WASTEWATER

RESIDENTIAL: 58,411

COMMERCIAL: 3,679



## SURFACE WATER

RESIDENTIAL: 63,650

COMMERCIAL: 6,578



## TACOMA POWER

RESIDENTIAL: 153,541

COMMERCIAL: 18,100



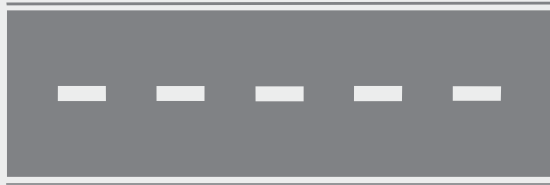
## SOLID WASTE

RESIDENTIAL: 55,096

COMMERCIAL: 5,205

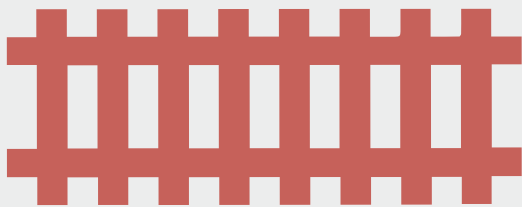
# CITY INFRASTRUCTURE

**865 MILES**  
ARTERIAL STREETS

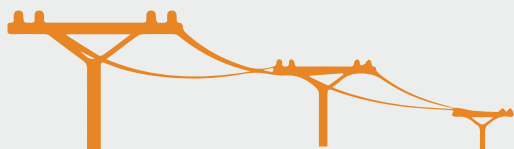


**WATER MAINS**  
**1,365 MILES**

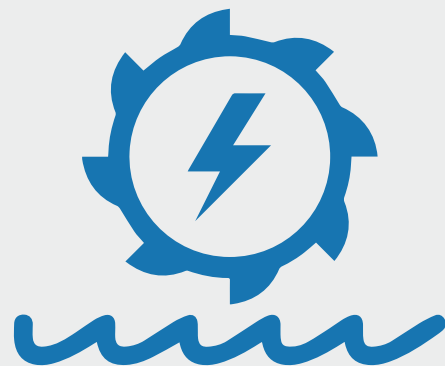
**204 MILES**  
TRACK (TACOMA RAIL)



**2.7 MILES**  
NEW BIKE  
INFRASTRUCTURE  
IN 2015



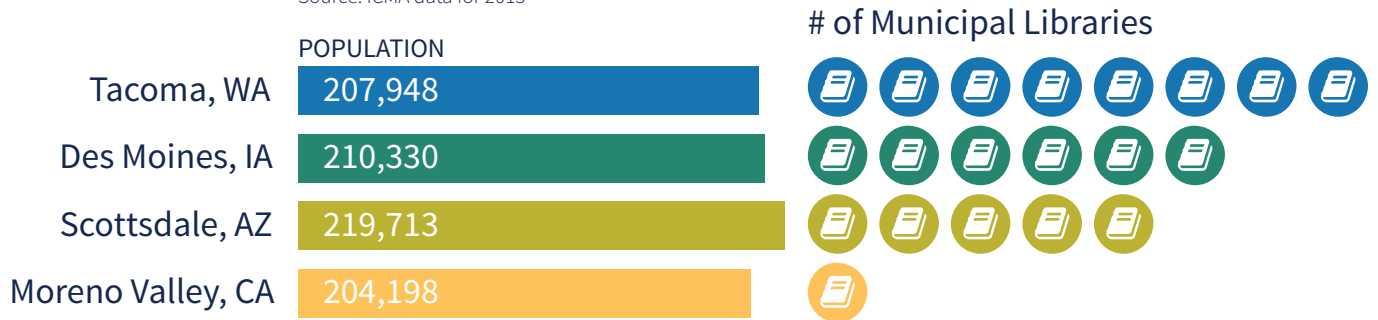
TRANSMISSION &  
DISTRIBUTION LINES  
**2,361 MILES**



TACOMA POWER ENERGY SOURCES  
**90% HYDROELECTRIC**

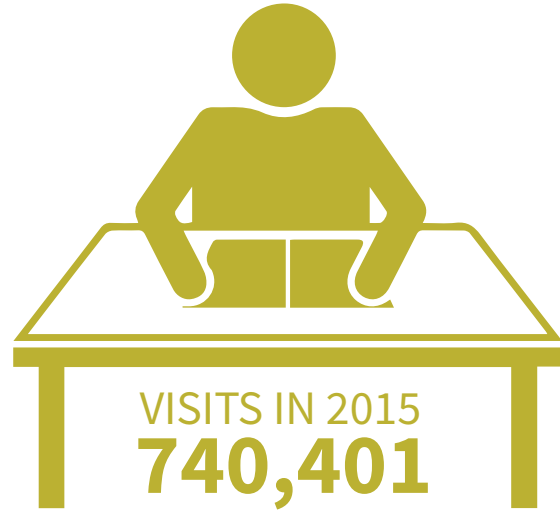
# LIBRARIES

WITH COMPARISON DATA  
Source: ICMA data for 2015



ITEMS CHECKED OUT IN 2015

**1,871,249**



VISITS IN 2015  
**740,401**

## POLICE

SOURCE: PERFORMANCE REPORTS 2015



**AVERAGE RESPONSE TIME  
TO EMERGENCY CALLS**



**133,116  
CALLS FOR SERVICE**



**1.6 OFFICERS  
PER 1,000 RESIDENTS**

## FIRE

SOURCE: PERFORMANCE REPORTS 2015



**AVERAGE RESPONSE TIME  
TO EMERGENCY CALLS**



**36,827  
EMERGENCY MEDICAL CALLS**



**1,024  
CONFIRMED FIRES**



October 4, 2016

To the Honorable Mayor and City Council:

I am pleased to transmit the 2017-2018 Proposed Biennial Budget. The Budget is balanced and reflects the policy direction of the City Council, service priorities of the community, and maintains the City's strong financial health.

The City has actively managed its expenditure growth, kept long-term liabilities low, and preserved solid operating performance and service levels. The Budget retains financial reserves of 15% of annual expenditures and estimates that the City will end the 2015-2016 biennium with surplus savings to help fund one-time expenses in the 2017-2018 biennium. In the 2017-2018 Proposed Budget, ongoing General Fund expenses are structurally aligned with recurring revenues.

The Proposed 2017-2018 Budget prioritizes funding between existing services, deferred maintenance, and new or expanded services. The Budget reflects and is focused on the City's core mission and basic city services. It enhances public safety, improves housing and homeless services, addresses deferred maintenance and infrastructure needs, and expands several key service areas. The Budget also includes enhanced performance-oriented measures to help the City reach residents' vision of Tacoma as prioritized in the community-developed strategic plan, Tacoma 2025.

The 2017-2018 Proposed Budget was carefully developed to balance City Council and community priorities with a sustainable, forward-looking financial plan for the City of Tacoma. I would like to express my gratitude to the City Council, Tacoma residents, department directors, and all those who assisted in preparing this 2017-2018 Proposed Biennial Budget.

A handwritten signature in black ink, appearing to read "T.C. Broadnax", enclosed within a large, stylized oval flourish.

T.C. Broadnax  
City Manager

# BUDGET HIGHLIGHTS

The City's 2017-2018 Proposed Biennial Budget reflects a continued commitment to strong financial responsibility and is a framework for how the City plans to use its resources to serve the community. Through careful financial management, use of recurring revenues to fund recurring expenditures, and targeted reductions, the Proposed Budget for 2017-2018 is balanced and allows the City to maintain, and in some cases, expand current levels of service.

Additionally, the 2017-2018 Proposed Budget provides funding for deferred maintenance (including \$5 M to replace the City's aging fleet as well as a bonding effort to update the Tacoma Dome) and strategic infrastructure investments (including street maintenance and repair and capital projects). Through the use of one-time savings from 2015-2016, the City plans to fund one-time investments in equity, economic development, and social services enhancements, in response to residents' desire to make Tacoma a more welcoming and livable community.



## 2017-2022 Forecast

In May 2016, staff from the Office of Management & Budget presented the City Council with a six-year forecast. In order to maintain the current levels of service, the difference between revenues and expenditures in the General Fund was projected to be \$6.7 M in 2017-2018. This shortfall would increase substantially if the City were to address deferred maintenance and provide funding for enhanced services.

Over the last two biennia, the City has been carefully reviewing expenditures, monthly financial reports, and methods for monitoring its budget. As a result, the City is expected to meet its reserve goals of 15% of General Fund Expenditures, set aside savings to fund one-time projects in 2017-2018, and propose a balanced 2017-2018 budget that funds recurring expenditures with recurring revenues.

## ECONOMIC CONDITIONS

Overall, economic conditions are improving; however, the effects of the 2008 recession are still being felt in the city, the region, the State, and across the country. While the national economy has been recovering, the economic data remains mixed, and recovery is expected to continue at a moderate pace. The labor market continues to improve slowly, with unemployment dropping and wages increasing. However, international markets continue to slow, impacting the State's economy and national GDP growth.

## Community Feedback

The City held its first T-Town City Services Expo in May 2016 at the Tacoma Dome to provide the community with hands-on demonstrations of all the services provided by the City. More than 2,000 people attended the T-Town event, and 780 participated in a budget priority exercise.

Throughout August and September the City Manager attended Neighborhood Council meetings to provide an overview of the budget development process and elicit community feedback. Public safety, libraries, and housing and homelessness topped the community's list of priorities.

### T-Town Event Feedback Services in Order of Priority (780 Participants)

- 1 Fix streets in poor condition
- 2 Increase homeless services
- 3 Clean, green, and beautify the city
- 4 Make streets safer for bikes & pedestrians
- 5 Increase affordable housing
- 6 Improve community policing
- 7 Upgrade to energy efficient facilities, streetlights, & signals
- 8 Invest in blighted areas of the city
- 9 Attract private investment

## 2017-2018 BUDGET DEVELOPMENT STRATEGY

The 2017-2018 Budget Development Strategy reflects the City's commitment to fiscal sustainability.

### CONTINUE SOUND FINANCIAL MANAGEMENT PRACTICES

The General Fund is projected to meet the City's financial reserve goal of 15% of annual expenditures. One-time savings and revenues will be used to fund one-time expenditures.

### MAINTAIN OR EXPAND SERVICES THAT CREATE A SAFE, VITAL, AND LIVABLE COMMUNITY

The 2017-2018 Proposed Budget significantly enhances public safety, which represents 59% of the General Fund budget, as well as libraries and homeless services.

### ONGOING REVENUES SUPPORT ONGOING EXPENDITURES AND INITIATIVES

In the Proposed Budget, ongoing General Fund expenditures are structurally aligned with recurring revenues. When ongoing service demands exceed ongoing revenues, the City analyzes whether it is necessary to increase its ongoing resources to cover the increased demand. In the 2017-2018 Proposed Budget, revenues, such as increased fees for business licenses, help support the need for increased public safety services.

### ADDRESS OUTSTANDING DEFERRED MAINTENANCE ISSUES

The Proposed Budget includes significant outlays for deferred maintenance, including fleet replacement, bond payments to repair and improve the aging Tacoma Dome, and replacement of the Greater Tacoma Convention & Trade Center's two-way radios.

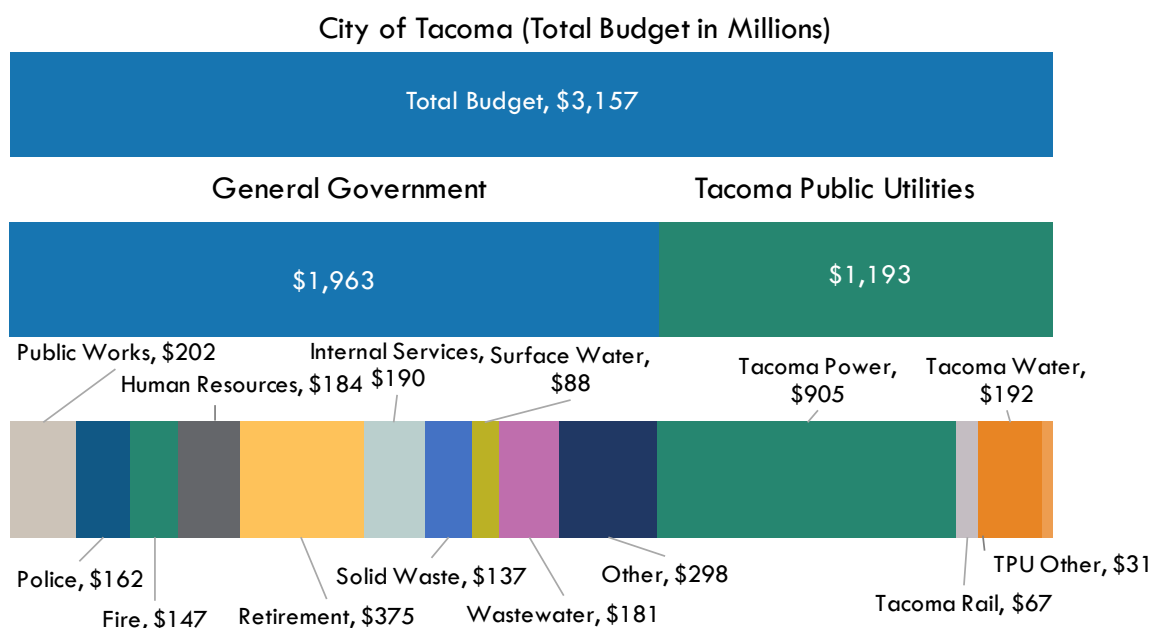
### CONTINUE PERFORMANCE MEASUREMENT EFFORTS TOWARD TACOMA 2025

Departments developed goals to monitor their progress toward the community's vision as reflected in the Tacoma 2025 strategic plan. The 2017-2018 Proposed Budget document includes goals as well as performance measures for each department.



# CITYWIDE BUDGET

The City provides a variety of services, ranging from public safety to street repair to utilities to funding for human services. The City's total 2017-2018 Proposed Budget is \$3.16 B. The City manages these services using accounts – called funds – to track expenditures and revenue sources. Of the total Proposed Budget, \$460 M, or 14%, is allocated to the General Fund, which is associated with traditional City services such as Police, Fire, and Libraries.



## POLICE

The Police Department provides patrol services, community based policing, and criminal investigations. The department also manages dispatch services.



## FIRE

The Fire Department provides 911 dispatch and emergency communication services, fire suppression, and emergency medical services. It also assists in planning for emergency management and fire prevention.



## UTILITIES

The City of Tacoma provides utility services for power, water, surface water, wastewater, rail, and solid waste. These services are entirely funded through user rates.

## LIBRARIES

The City manages eight municipal libraries through Tacoma that provide access to traditional library services as well as computers and electronic items.



## NEIGHBORHOOD & COMMUNITY SERVICES

Neighborhood & Community Services manages the City's contracting process with organizations throughout Tacoma to provide human services, senior services, and ensure compliance with City codes by property owners.



## PUBLIC WORKS

Public Works manages the City's facilities, parking system, fleet, most capital projects, and street and maintenance operations.



# GENERAL FUND REVENUES

Major revenue sources for the General Fund include property tax, business tax, sales tax, and utility tax. The City continually monitors these revenue sources throughout the biennium to ensure compliance with existing tax codes.



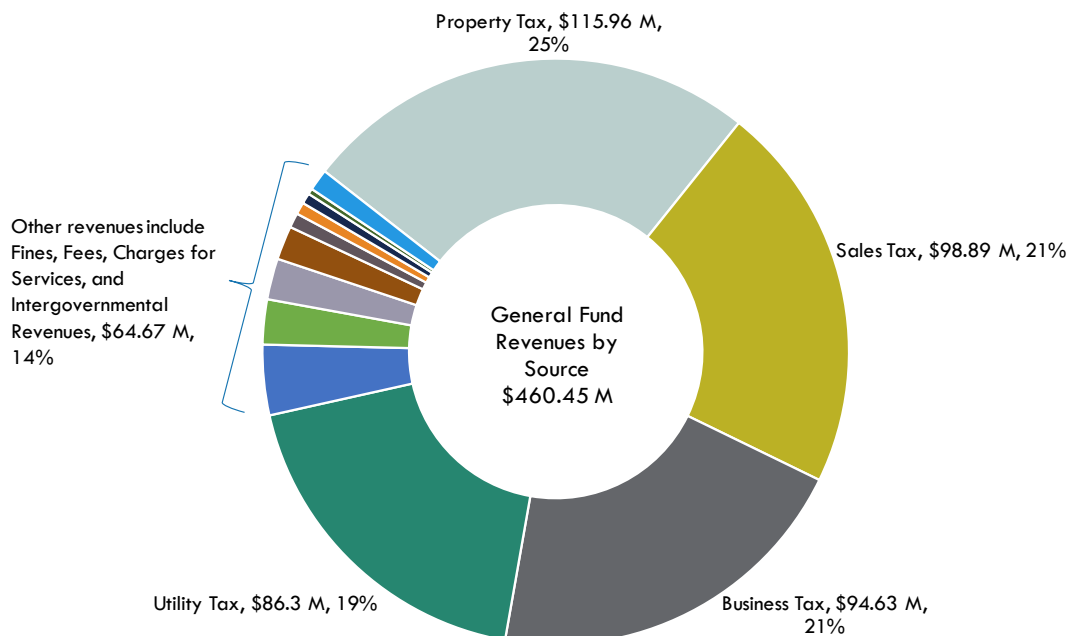
**PROPERTY TAXES** represent **\$116 M** or **25%** of General Fund Revenues. Property tax revenues are limited by state law. The City's revenues can only increase by 1% from year to year, as well as adding additional revenues through new construction.

**SALES TAXES** represent **\$99 M** or **22%** of General Fund Revenues. Tacoma consumers pay a sales tax rate of 9.6% of which 1.0% is the City's General Fund portion and 0.1% funds mental health, chemical dependency services, and the Transportation Benefit District. These revenues are highly variable depending on economic conditions.



**BUSINESS TAXES** represent **\$95 M** or **21%** of General Fund Revenues. Business taxes are paid based on the total income of a business. The City offers exemptions from business taxes for businesses whose gross receipts are less than \$250,000 annually. These revenues are also dependent on economic conditions.

**UTILITY TAXES** represent **\$86 M** or **19%** of General Fund Revenues. Utility taxes are paid by both private and public utilities and are calculated based on the total operating revenues earned by the utilities.



# GENERAL FUND EXPENDITURES

Police and Fire services represent approximately 59% of the General Fund Budget. Other core services include Libraries, Public Works, Neighborhood & Community Services, and Community & Economic Development. In these core areas, the 2017-2018 Proposed Budget:

## PUBLIC SAFETY

Adds 17 new positions to the Police Department, adds one new Aid Vehicle for emergency services, and converts Squad 15 in East Tacoma to a three-person engine company.

## COMMUNITY SERVICES

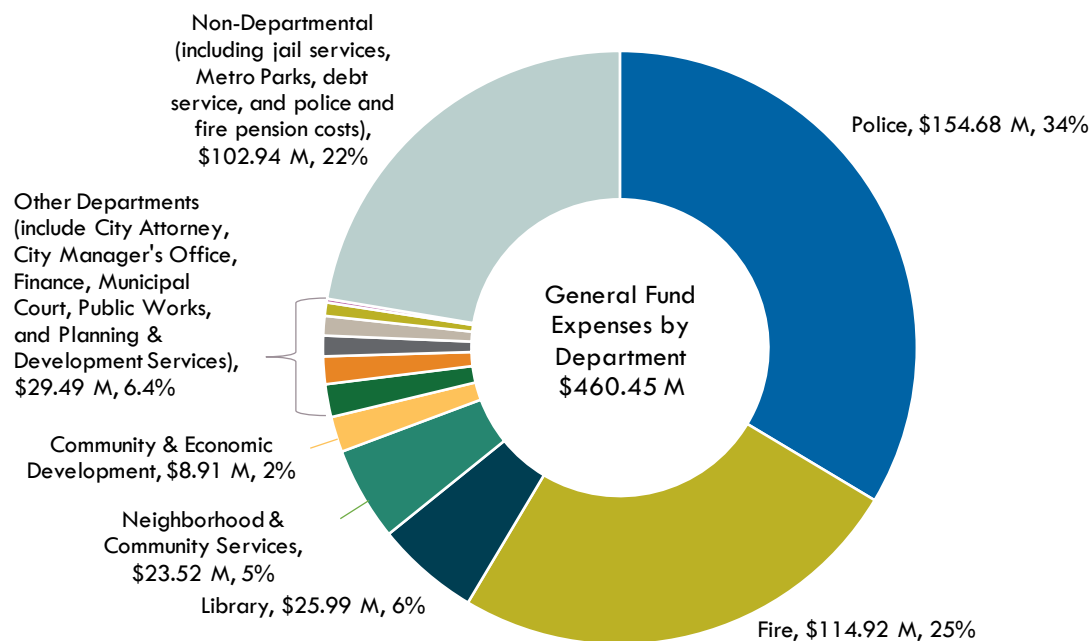
Enhances library services, implements a digital equity program, provides wraparound services for homeless individuals and families, and humanely relocates individuals experiencing homelessness to reclaim sites for positive community use.

## STREETS AND CAPITAL

Funds the Eastside Community Center, continues trail construction and pedestrian safety improvements, and implements the Safe Routes to Schools program.

## NON-DEPARTMENTAL

Non-Departmental makes up a significant amount of the General Fund. Transfers and contributions to other funds as well as the City's jail contract were moved to Non-Departmental in the 2017-2018 biennium, which has caused it to grow significantly. Also housed in Non-Departmental are police and fire pension costs and miscellaneous other costs of City operations.



# 2017-2018 BUDGET HIGHLIGHTS

## PUBLIC SAFETY

The 2017-2018 Proposed Budget enhances public safety service through added positions and resources for both the Fire and Police departments.

### Fire

The Proposed Budget recommends the addition of eight new firefighter positions. Four of the new positions will be directed to Squad 15 in East Tacoma to restore it to a three-person engine company. The remaining four positions would staff a peak-time aid vehicle to help address the increased volume of emergency medical services calls. In addition, two new staff are proposed to support the FD CARES program, which redirects high utilizers of 911 emergency response services to more appropriate community resources. One staff member will serve as a program manager and the other will assist with call intake, case preparation for nurse review, and data input.

### Police

In response to community demand, the City proposes adding 13 new commissioned and four non-commissioned public safety positions to the Tacoma Police Department (TPD). These 17 new full time positions help fulfill TPD's mission to ensure Tacoma is a safe and secure environment in which to live, work, and play. Specifically, TPD is adding a Violence Reduction Team (comprised of one sergeant and six officers), two property crimes detectives, an animal control officer, a latent print examiner, a school resource sergeant, one computer services technician, one advanced training officer, two hiring unit background investigators, and a community relations specialist.





# INFRASTRUCTURE

## Streets Initiative

The City will continue to implement the voter-approved street initiative which dedicated new property tax, utility tax, and sales tax revenues to repair Tacoma's long neglected streets. The Proposed Budget maintains ongoing City funding of \$18.8 M for street maintenance and plans to spend an additional \$31.5 M in street initiative funding for a combined biennial total of \$50 M. Ongoing funding will provide maintenance and repair for up to 160 blocks. Initiative funding will support the repair and maintenance of an additional 1,040 city blocks.

The Proposed Budget includes funding to address deferred maintenance of the City's infrastructure and enhanced services, such as trails, bike and pedestrian amenities, and street improvements. The Proposed Budget includes \$2.5 M in capital projects along the Foss Waterway to repair the Site 12 Seawall and remove the Municipal Dock timber elements. Funding is also proposed to improve the City's trail network including the Prairie Line Trail, the Historic Water Ditch Trail, and the final segment of trail on North 37<sup>th</sup> Street.



The City has budgeted \$500,000 to implement the Safe Routes to School program, and an additional \$500,000 for the sidewalk program, which partners with property owners to reconstruct unfit and/or unsafe sidewalks. An additional \$1 M is budgeted to purchase and install speed zone flashing beacons at 10 elementary schools, two middle schools, and two high schools.

In partnership, the Public Works Department and Tacoma Public Utilities propose replacing and upgrading more than 75% of the City's streetlight network to LED technology during the next two years. The proposed project would replace approximately 16,400 of the City's 21,600 streetlight fixtures with new LED technology, with remaining fixtures replaced in future years. This new technology uses 50-65% less energy on average and operates 15 to 20 years before maintenance is required (lasting up to 4 times longer than existing streetlamps). The cost of the conversion would be funded through streetlight energy savings and on-going maintenance savings.

The proposed budget authorizes new non-voted (LTGO) bonding for the first time since 2010 to fund necessary improvements to the Tacoma Dome.



Tacoma Dome
The City of Tacoma will bond for a total project cost of \$19.8 M to:
<ul style="list-style-type: none"><li>• Replace bowl seating</li><li>• Add loading docks</li><li>• Update dressing rooms</li><li>• Upgrade fire alarm system</li><li>• Enhance security</li></ul>

## COMMUNITY SERVICES

To address the increase in homelessness over the past five years, the City proposes dedicating \$680,000 to partner with local churches to increase shelter capacity for families experiencing homelessness.

The City plans to fund a program to humanely relocate individuals living in encampments and reclaim the site for positive and active uses by the community.

Additionally, the 2017-2018 Proposed Budget includes \$1 M in funding for the purchase of facilities for a Youth Drop-In Overnight Center and a Teen Home. These facilities will improve the quality of life for homeless youth, reduce crime, and help connect them to services.

The 2017-2018 Proposed Budget includes \$5 M for the Eastside Community Center, a partnership with Metro Parks and other entities that will build out a school campus to bring a swimming pool, a gym, after-school activities, and nature hikes to the Eastside neighborhood. This includes \$2 M in funding set aside in the 2015-2016 Budget.



### Library

Proposed Budget includes improvements to three library branches, including:

- Upgrades to the Main Library elevator to help eliminate breakdowns
- Refurbishment of the South Tacoma Branch
- Replacement of the roof at Kobetich Library

Funding is also included for the completion of Phase III of the RFID Initiative, which will provide each library branch with an Intelligent-Automated Book Drop; also funded would be a part-time Children's Librarian and a part-time Library Associate to pilot a project at McCarver Elementary to provide increased literacy training and homework assistance to students and parents.

## Economic Development

The 2017-2018 Proposed Budget holds in reserve an additional \$1.2 M of Real Estate Excise Tax in support of South Tacoma Business District Improvements. This amount, in addition to the \$1 M funded in the 2015-2016 Budget, is planned to be leveraged as a City contribution toward a Local Improvement District to implement a multimillion dollar capital main street project.

The 2017-2018 biennium recommends establishing an Urban Design Studio to serve as a technical design and data resource to assist developers and staff in ensuring consistency with the goals and policies of the One Tacoma Comprehensive Plan. The Urban Design Studio would support creation of a design manual and enhance the review process to incorporate context-sensitive and neighborhood-specific design plans.

## EFFECTIVE AND EFFICIENT GOVERNMENT



In an effort to save taxpayer money and increase the efficiency of City operations, the City is improving the way it buys the goods and services required to conduct City operations. In the 2017-2018 Proposed Budget, the City plans to complete implementation of its Procure-2-Pay automation system, which includes digital solutions for vendor sourcing and solicitation, contract management, supplier information, procurement, and invoicing/payment processing.

The City proposes continuing the implementation of the Tacoma Information Management System (TIMS), its electronic records management system, which began in 2016. When fully implemented, TIMS will manage desktop documents, email, archiving, and retrieval for all City departments. In 2017-2018, the City plans to complete the system development plans work and roll out the system for most major departments.

To keep up with increased demand for the Tacoma First Customer Support Center services, the City recommends adding an Administrative Assistant position in the 2017-2018 biennium.



## Environmental Sustainability

The City proposes taking action to implement sustainability initiatives in accordance with its Environmental Action Plan, including:

- Phase 2 of the City's Climate Change study
- Woodstove Program Support
- Resource Conservation Program
- Electric Vehicle Program
- Equitable Access to Healthy Food
- Urban Forest Management Plan

The City also proposes implementing a program to allow glass to be commingled with other recycled materials in recycling bins. This would allow for automated, instead of manual, glass collection. Costs of implementation would be offset by operational savings beginning in 2019.





# RATE AND FEE UPDATES

## Open Space Rate Increase

The 2017-2018 Proposed Budget provides for a dedicated 0.5% rate increase in both years of the biennium for open space management. Open space management provides surface water filtration and flow control in addition to enhancing the environment and helping to control erosion. The active management of these areas also reduces invasive vegetation, increases tree health, and reduces trash and pollution. City Council approved a similar dedicated rate increase in 2013-2014. The rate increase is expected to generate \$500,000 in new revenue.



## Business License Fee Update

Tacoma, like most cities, charges a fee for businesses to register and get a business license. Currently, Tacoma uses a two-tier business license fee model - businesses that gross less than \$12,000 per year pay an annual licensing fee of \$25; businesses that gross \$12,000 and over per year pay an annual licensing fee of \$90. These fees were last adjusted in 2012. The 2017-2018 Proposed Budget recommends adding a third tier to the current two-tier system and updating

the \$90 fee for inflation effective January 1, 2017, as shown in the table below. This fee structure would generate approximately \$3.8 M per biennium in additional General Fund revenue.

Proposed New Structure with Third Tier for Large Businesses	Current Fee	Proposed Fee	Change in Fee
Businesses gross less than \$12,000	\$25	\$25	\$0
Businesses gross between \$12,000-\$249,999	\$90	\$110	\$20
Businesses gross over \$250,000	\$90	\$250	\$160

## Pet License Fee Update

Pet owners within Tacoma are required to register their pets with the City. The fees help support the City's animal control efforts and the cost of housing stray animals at the Humane Society Animal Shelter. The fees were last adjusted in 2002. The 2017-2018 Proposed Budget recommends increasing the license fees as shown in the table below. Fees charged to senior citizens for cats and dogs that are spayed or neutered would not change. This fee structure would generate approximately \$200,000 per biennium in additional revenue.

Type of License	Current Fee	Proposed Fee	Change in Fee
Cat License (spayed/neutered)	\$12	\$20	\$8
Dog License (spayed/neutered)	\$20	\$30	\$10
Cat License (not spayed/neutered)	\$55	\$65	\$10
Dog License (not spayed/neutered)	\$55	\$65	\$10
Senior Citizens Licenses			
Cat (spayed/neutered)	\$5	\$5	\$0
Dog (spayed/neutered)	\$10	\$10	\$0
Cat (not spayed/neutered)	\$30	\$35	\$5
Dog (not spayed/neutered)	\$30	\$35	\$5

## Utility Rates

The City operates several large utilities under the direction of the Tacoma Utility Board, including Tacoma Power, Tacoma Water, and Tacoma Rail. The City of Tacoma also manages utility service through its Environmental Services department, which includes Solid Waste Wastewater, and Surface Water management.

The following system average rate increases are projected for the 2017-2018 biennium:



Utility	2017	2018
Power <sup>1</sup>	TBD	TBD
Water	4.0%	4.0%
Rail	Varies	TBD
Solid Waste	4.0%	4.0%
Wastewater	5.5%	4.5%
Surface Water <sup>2</sup>	5.5%	5.5%

<sup>1</sup> As of the date of printing, the Power rates for 2017 and 2018 were unknown.

<sup>2</sup> Includes 0.5% dedicated revenues for Open Space program.



# EQUITY IN THE BUDGET PROCESS



The City of Tacoma is dedicated to making the city a more inclusive, welcoming place for individuals of all backgrounds, and a home where everyone has the power and the tools to achieve their full potential. Each City department was tasked with considering equity – when everyone has access to the opportunities necessary to satisfy their essential needs, advance their well-being and achieve their full potential – in proposing additions and reductions to their budgets.



Some of the **major equity initiatives** being advanced this biennium are:

## Small Business Enterprise (SBE) Contracting Disparity Study

McCarver Elementary Library Support

Lincoln Business District Revitalization

My Brother's Keeper Cities United

Welcoming Cities

Citywide Equity Training

Community Relations Staff for Police

## Digital Equity Program

Summer Jobs 253

Equitable Access to Healthy Food

Woodstove Replacement Program

Funding for County Behavioral Health Hospital

## Fire Cadet Program

Human Resources Hiring Disparity Study

The **SBE Contracting Disparity Study** would research whether discrimination in the marketplace is disproportionately affecting businesses owned by historically disenfranchised groups. The study may result in changes to legislation that creates disparate impacts.

The IT department's **Digital Equity Program** would establish competitive grant funding for technology-focused community service organizations. It will also promote participation in income-based internet service plans to increase usage in underserved communities.

The **Fire Cadet Program** would, in cooperation with the Boys & Girls Club of South Puget Sound, expose adolescents to a portion of the firefighter training curriculum to entice them to consider careers in the fire service. The program would be free for all participants.

# MAJOR CHANGES IN THE 2017-2018 BUDGET

## Assessments and Internal Service Fund

There are a number of functions performed within the City of Tacoma that benefit other City departments rather than serving citizens directly. Some examples of these services include Human Resources, Information Technology, and Finance. These functions have been performed by departments typically housed within the General Fund. In order to provide greater clarity around internal services and to more fully account for the cost of these programs, most internal service functions have been moved into the General Government Internal Services Fund (ISF).

In the past, because many of the internal services were a part of the General Fund, charges were not allocated to other General Fund departments. In 2017-2018, all funds, including the General Fund, will receive charges from the ISF, which will more accurately represent the full cost of the services provided to citizens.

## Multi-Year Appropriation for the Capital Budget

Unlike the operating budget, which sets appropriation levels for the two years of the upcoming biennium, the Capital Budget establishes multi-year or long-term appropriation authority. Once approved by the City Council, the Capital Budget will establish the appropriation or spending authority for the duration of each project. Amounts approved remain without fiscal limitation until expended or unencumbered by a future ordinance.



## Non-Departmental

Non-Departmental expenditures are generally those that cannot be directly associated with a department. Non-Departmental expenditures include contributions to outside agencies such as Metro Parks Tacoma and funding for jail services. Expenditures also include the City's debt service payments and contributions to various city funds.

The significant increase in expenditures between 2015-2016 and 2017-2018 is due to the movement of transfers into Non-Departmental from Departmental budgets within the General Fund. Such transfers include City Street and Street Initiative Funds (\$17.5 M), Eastside Community Center (\$3.5 M), Traffic Enforcement Fund (\$1.4 M), Permit Services Fund (\$1.3 M), capital project support (\$3 M), and other smaller changes. The budget for jail costs (\$11 M) was also moved from the Police Department into Non-Departmental.

# Personnel Complement

The 2017-2018 Proposed Budget includes contractually obligated pay increases for represented employees. For union contracts yet to be settled, projected increases based on history have been included.

Non-represented salary increases included in the Proposed Budget are based on market data for specific job classifications and include salary adjustments for non-represented employees with identified compression issues.

The Proposed Budget projects health and benefit costs similar to those budgeted in 2016. The Budget also includes funding for the continuation of an employee wellness program to promote and support the health, safety, and well-being of City employees.

The 2017-2018 Proposed Biennial Budget includes a total of 3,716.2 authorized full-time equivalents (FTEs) in all funds. The table below illustrates the annualized FTEs for each biennium listed as well as the difference between the 2015-2016 Adopted Budget and the 2017-2018 Proposed Budget. The second table illustrates FTEs and changes by department, followed by a description of the changes.

## Full Time Equivalents by Fund

Personnel Complement	2013-2014	2015-2016	2017-2018	2017-2018
	Adopted	Adopted	Proposed	O/(U) 2015-2016
<b>General Fund</b>				
City Attorney's Office	48.0	48.7	17.0	(31.7)
City Council	11.0	13.0	-	(13.0)
City Manager's Office	9.0	22.1	2.9	(19.2)
Community & Economic Development	15.9	18.0	17.7	(0.3)
Environmental Services	1.5	2.2	-	(2.2)
Finance	66.5	79.1	19.0	(60.1)
Fire	285.3	297.3	318.3	21.0
Hearing Examiner	2.5	2.5	-	(2.5)
Human Resources	28.4	28.4	-	(28.4)
Library	104.8	103.7	106.4	2.7
Municipal Court	24.1	24.9	24.9	-
Neighborhood & Community Services	39.3	37.4	39.3	1.9
Office of Management & Budget	3.4	9.0	-	(9.0)
Planning & Development Services	8.0	8.0	8.7	0.7
Police	346.2	348.4	379.6	31.2
Public Works	7.9	12.5	14.3	1.8
<b>General Fund Total</b>	<b>1,001.7</b>	<b>1,055.2</b>	<b>948.0</b>	<b>(107.1)</b>

	2013/2014	2015/2016	2017/2018	2017/2018
Personnel Complement	Adopted	Adopted	Proposed	O/(U)
2015/2016				
<b>Special Revenue Funds</b>				
1020 - Courts Special Revenue	1.2	0.7	0.7	-
1065 - PW Street Fund (Street Ops, Eng, Transp)	-	85.5	92.7	7.2
1085 - 2015 Voted Streets Initiative Fund	-	-	26.4	26.4
1090 - TFD Special Revenue	28.8	15.4	1.5	(13.9)
1100 - PWF Property Management	1.3	1.1	0.9	(0.2)
1110 - Local Improvement Guaranty	0.5	0.5	0.1	(0.5)
1145 - PWB Building & Land Use Services	-	-	0.4	0.4
1155 - TFD EMS Special Revenue	75.5	75.5	77.5	2.0
1185 - NCS Special Revenue	10.1	18.2	9.7	(8.5)
1195 - Economic Development Grants	8.6	6.4	6.2	(0.3)
1236 - CED Small Business Enterprise	2.0	2.0	2.3	0.3
1267 - TPD Special Revenue	17.3	17.1	2.5	(14.6)
1431 - CMO Municipal Cable TV	17.8	18.8	18.8	-
1500 - CED Local Employment Apprenticeship Prog	2.0	2.0	2.3	0.3
1650 - Traffic Enforcement, Engineering & Education	17.1	17.3	18.1	0.8
<b>Special Revenue Funds Total</b>	<b>182.1</b>	<b>260.4</b>	<b>259.9</b>	<b>(0.5)</b>
<b>Capital Project Funds</b>				
1060 - Transportation Capital & Engineering	94.6	24.4	21.1	(3.3)
1140 - PWE Paths & Trails Reserve	0.4	0.3	-	(0.3)
3211 - Capital Projects Fund	-	0.2	-	(0.2)
<b>Capital Project Funds Total</b>	<b>95.1</b>	<b>24.8</b>	<b>21.1</b>	<b>(3.7)</b>
<b>Enterprise Funds</b>				
4110 - Permit Services Fund	38.1	53.8	52.5	(1.3)
4120 - PW Tacoma Rail Mountain Division	1.7	-	-	-
4140 - PWE Parking Operating	16.3	17.6	14.5	(3.1)
4165 - Convention Center	12.9	15.3	16.3	1.0
4180 - Tacoma Dome	21.0	24.8	25.8	1.0
4200 - Solid Waste	207.6	188.6	190.5	1.9
4300 - Wastewater	231.7	239.0	227.6	(11.4)
4301 - Surface Water	104.5	105.8	98.8	(6.9)
4500 - Tacoma Rail	101.0	121.5	118.0	(3.5)
4600 - Water Utility	248.3	256.2	273.5	17.3
4700 - TPU Power	834.6	855.2	858.6	3.4
4700 - TPU Support Services	200.1	201.1	208.1	7.0
<b>Enterprise Funds Total</b>	<b>2,017.6</b>	<b>2,078.8</b>	<b>2,084.2</b>	<b>5.4</b>

Personnel Complement	2013-2014	2015-2016	2017-2018	2017-2018
	Adopted	Adopted	Proposed	O/(U) 2015-2016
<b>Internal Service Funds</b>				
5007 - Finance Payroll/Organizational Mgmt	7.6	-	-	-
5016 - Finance Management & Budget	4.6	-	-	-
5050 - TPU Fleet Service	30.0	29.5	29.0	(0.5)
5400 - PW Fleet Equipment Rental	38.3	38.4	39.2	0.8
5453 - PWS Asphalt Plant	2.1	2.0	2.0	-
5540 - Comms Equipment - Replacement Reserve	5.1	5.1	5.1	-
5550 - Third Party Liability Claims	0.3	0.3	0.3	0.1
5570 - Worker's Compensation	8.4	8.4	7.9	(0.5)
5700 - Municipal Building Acquisition & Oper	23.4	20.7	16.5	(4.2)
5800 - General Government Internal Services	96.4	98.2	292.3	194.0
<b>Internal Service Funds Total</b>	<b>215.9</b>	<b>202.4</b>	<b>392.1</b>	<b>189.7</b>
<b>Trust &amp; Agency Funds</b>				
6050 - Deferred Compensation Trust	1.0	1.0	1.0	(0.1)
6100 - Employees Retirement	8.5	7.8	7.7	(0.1)
6120 - Relief & Pension Police	0.7	1.6	1.1	(0.5)
6150 - Relief & Pension Firefighters	0.7	1.6	1.1	(0.5)
<b>Trust &amp; Agency Funds Total</b>	<b>11.0</b>	<b>12.0</b>	<b>11.0</b>	<b>(1.1)</b>
<b>Grand Total</b>	<b>3,520.4</b>	<b>3,633.5</b>	<b>3,716.2</b>	<b>82.7</b>



# Full Time Equivalents by Department

Personnel Complement	2013/2014	2015/2016	2017/2018	2017/2018
	Adopted	Adopted	Proposed	O/(U) 2015/2016
<b>Department</b>				
City Attorney's Office	48.0	48.7	49.7	1.0
City Council	11.0	13.0	13.0	-
City Manager's Office	26.8	40.9	44.6	3.7
Community & Economic Development	27.9	28.4	28.4	-
Environmental Services	545.4	535.6	519.8	(15.8)
Finance	74.6	79.8	91.6	11.8
Fire	389.5	388.2	397.3	9.1
Hearing Examiner	2.5	2.5	2.5	-
Human Resources	38.0	38.0	41.5	3.5
Information Technology	106.0	107.5	112.0	4.5
Library	104.8	103.7	106.4	2.7
Municipal Court	36.0	36.3	36.3	-
Neighborhood & Community Services	49.4	55.6	45.4	(10.2)
Office of Management & Budget	8.0	9.0	10.5	1.5
Planning & Development Services	46.7	61.8	61.2	(0.6)
Police	373.5	375.5	392.1	16.6
Public Works	177.7	194.6	224.8	30.2
Retirement	10.0	11.0	10.0	(1.0)
Tacoma Public Utilities	1,413.9	1,463.5	1,487.2	23.7
Tacoma Venues & Events*	34.0	40.0	42.0	2.0
<b>Grand Total</b>	<b>3,523.6</b>	<b>3,633.5</b>	<b>3,716.2</b>	<b>82.7</b>

\*Prior to 2017, Tacoma Venues & Events was known as Public Assembly Facilities (PAF).

## Explanation of Departmental Staffing Changes

### City Attorney's Office (+1.0)

- Added Management Analyst III to help manage jail services contract (+1.0)
- Hired Administrative Assistant in City Clerk's Office for management of City Council and Council Committee Legislative processes (+1.0)
- Eliminated Deputy City Attorney project position funded by Environmental Services (-1.0)

### City Council (No change)

### City Manager's Office (+3.7)

- Moved a Risk Analyst position from Neighborhood & Community Services to the Office of Equity & Human Rights related to human rights investigations (+0.7)

- Moved Management Analyst II position from Community & Economic Development to the City Manager's Office to support the Assistant City Manager (+1.0)
- Added Administrative Assistant to support increased demand for Customer Support Center (+1.0)

### **Community & Economic Development (No net change)**

- Increase Supervisor position (Streets Initiative Program Supervisor, split between Fund 1236 (SBE) and Fund 1500 (LEAP)) (+0.5)
- Added Program Development Specialist for Office of Arts & Cultural Vitality (+1.0)
- Ended cost distribution of Community & Economic Supervisor from Neighborhood & Community Services department (+0.7)
- Contract & Program Auditor from NCS (+0.6)
- Ended cost distribution of Senior Engineer and Financial Supervisor (-0.1)
- Reduced cost distribution of Program Technician from Neighborhood & Community Services department (-0.7)
- Moved Management Analyst II to City Manager's Office to support the Assistant City Manager (-1.0)
- Moved Senior Accountant to Finance department for Tacoma Community Redevelopment Authority (-1.0)

### **Environmental Services (-15.8)**

- Increased Occupational Intern from part-time to full-time and added one Project Specialist in support of the Healthy Homes Healthy Neighborhoods program (+1.5)
- Eliminated vacant positions no longer needed due to operational efficiencies achieved across the utilities, such as every-other-week garbage collection, and plant automation (-17.3)

### **Finance (+11.8)**

- Added Management Analyst III, Management Analyst II and Customer Service Representative to support the new Employment Standards program (+3.0)
- Management Analyst III, Management Analyst II, and Management Analyst I Senior Buyer, Buyer to support implementation of the Procure to Pay initiative (+6.0)
- Added Field Auditor and Customer Service Representative Technician positions to generate additional audit revenue (+2.0)
- Added Accountant position to support development of the Comprehensive Annual Financial Report (+1.0)
- Moved Financial Assistant to Tacoma Venues & Events<sup>1</sup> department to provide direct financial support (-1.0)
- Moved Senior Accountant from Community & Economic Development to support the Tacoma Community Redevelopment Authority (+1.0)
- Eliminate cost distribution from Public Works for employees who supported Capital Projects (-0.2)

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<sup>1</sup> Formerly the Public Assembly Facilities (PAF) department

## **Fire (+9.1)**

- Added eight new firefighter positions to restore Squad 15 in East Tacoma to a three-person engine company and to staff a peak-time aid vehicle to address increased volume of emergency medical services calls (+7.3)
- Added Management Analyst III position to manage departmental grants and provide advanced data analytics for fire and EMS response and operations (+1.0)
- Added Management Analyst III position to serve as a program manager for the FD CARES program (+1.0)
- Added Management Analyst I position to support the FD CARES program by assisting with call intake, case prep for nurse review, and data input (+1.0)
- Eliminated vacant Senior Information Technology Analyst position to re-direct resources to grant management (-1.0)
- Eliminated Lieutenant Dispatcher position in June 2015 (-0.2)

## **Hearing Examiner (No change)**

## **Human Resources (+3.5)**

- Added Human Resource Analyst to increase workforce diversity through outreach (+1.0)
- Added Human Resource Analyst to support Environmental Services, Planning & Development Services, and Public Works departments (+1.0)
- Accepted 0.5 FTE from Office of Management & Budget for dedicated assistance with financial management and planning (+0.5)
- Added Risk Analyst to enhance the subrogation program, recovering damages to City property (+1.0)

## **Information Technology (+4.5)**

- Added Principal Information Technology Analyst (position budgeted for entire 2017-2018 biennium in the baseline, but was only budgeted for 2016 in the 2015-2016 biennium) (+0.5)
- Added Business Analyst III for File Local ongoing support (+1.0)
- Added Computer Support Technician for Field Services Operations (+1.0)
- Added Management Analyst I for Security and Enterprise Architecture Office (+1.0)
- Added Project Manager for ongoing support of SAP enhancement projects (+1.0)

## **Library (+2.7)**

- Increased Custodian to full-time position (+0.5)
- Added Library Associate to assist with the cataloging of new materials (+1.0)
- Added Page positions to provide book shelving services (+1.2)

## **Municipal Court (No change)**

## **Neighborhood & Community Services (-10.2)**

- Added Homelessness Outreach Team Coordinator (+1.0)
- Added Supervisor to fill vacant position in the Human Services division (+1.0)
- Added Management Analyst III to support Homelessness and Household stability (+1.0)

- Added two Program Development Specialists for proactive blight reduction (+2.0)
- Added one Program Development Specialist for addressing encampments and substance abuse (+1.0)
- Allocation changes to CED grants due to changing needs and resources (+0.1)
- Eliminated ChildCare Aware positions (-12.9)
- Eliminated Senior Inspector position to focus on blight prevention (-1.0)
- Moved Program Development Specialist and Risk Analyst positions to the Office of Equity & Human Rights (-1.7)
- Moved Supervisor position shared with Community & Economic Development department fully to CED (-0.7)

### **Office of Management & Budget (+1.5)**

- Added Management Analyst II position which is split between the Office of Management & Budget and Human Resources to support financial management and rate planning (+0.5)
- Added Management Analyst II to support the Continuous Improvement Initiative (+1.0)

### **Planning & Development Services (-0.6)**

- Added Intern and Senior Planner to support Urban Design Studio, which will better communicate development standards to citizens and facilitate quality design (+1.4)
- Added Intern to support Historic Preservation community engagement (+0.4)
- Changed cost allocation of Division Managers to more accurately reflect work load (+0.5)
- Eliminated vacant positions (-2.8)
- Changed cost distribution of Administrative Assistant to Public Works (-0.1)

### **Police (+16.6)**

- Added one officer to support the newly formed Homeless Outreach Team (+1.0)
- Added two Hiring Unit Background Investigators to more efficiently process new applications for officers, civilian staff, support staff, contractors, volunteers, and Citizen Academy (+1.7)
- Formed Violence Reduction Team (comprised of 1 Sergeant & 6 Officers) tasked with fugitive apprehension, surveillance, and high risk arrest situations as a support unit for the Operations and Investigations Bureaus (+6.3)
- Added a Community Relations Specialist to enhance the Department's external and internal communications using various social media platforms (+1.0)
- Hired a Latent Print Examiner to assist Forensic Services in addressing the growing backlog of cases to help the Department successfully convict criminals (+1.0)
- Added a School Resource Sergeant to provide first line supervision for School Resource Officers and develop new youth outreach programs (+1.0)
- Hired an Animal Control Officer to provide additional coverage for animal control services (+1.0)
- Hired two Property Crimes Detectives to address the rising number of property crimes in the City and allow the City to reach the strategic goal to lower property crimes (+1.7)
- Added Advance Training Officer to meet and exceed industry training standards (+0.9)
- Hired Computer Services Technician to help Tacoma Police Department keep up with demand for technical support and to support the Body Worn Camera Program trial (+1.0)

## Public Works (+30.2)

- Added Management Analyst III position to provide additional analysis and data management support in Director's office (+1.0)
- Added 26 positions as part of the Streets Initiative (+26.0)
  - Assistant Division Manager (+1.0)
  - Management Analyst III (+1.0)
  - Management Analyst I (+1.0)
  - Office Assistant (+1.0)
  - Street Maintenance Supervisors (+2.0)
  - Street Maintenance Crew Leader (+1.0)
  - Concrete Finisher Crew Leader (+1.0)
  - Heavy Equipment Operators (+2.0)
  - Equipment Operators (+4.0)
  - Street Maintenance Workers Concrete Assistants (+2.0)
  - Street Maintenance Workers (+10.0)
- Added Community & Economic Development Supervisor to support equity goals of the Streets Initiative (+0.5)
- Added Heavy Equipment Mechanic to support additional vehicles for Streets Initiative (+1.0)
- Added Office Assistant to support Local Improvement District program (approved in 2015-2016, but budget required correction in 2017-2018) (+1.0)
- Added labor charges to other funds adjusted to reflect labor in Director's office labor charged through assessments out (+3.2)
- Delayed filling vacant Parking Enforcement Officer positions (-2.5)

## Retirement (-1.0)

- Eliminated a temporary position used for succession planning (-1.0)

## Tacoma Public Utilities (+23.7)

- **Rail:** Right-sized staffing for anticipated rail operations and locomotive servicing volumes (-3.5)
- **Water:** Added project positions to leverage technology with the Mobile Workforce Management and Advanced Metering Infrastructure programs (+4.5), project positions to support Green River Filtration Facility Water Operator in Training program (+1.5), project positions to support Water Utility Worker Outreach program (+2.0); Positions to support Balanced Scorecard Objectives: Risk & Resiliency, Managing Assets, Employee Engagement (+4.5), positions to ensure regulatory compliance (+1.9), for financial and administrative support (+2.9); Total additions (+8.0 project, +9.3 permanent)
- **Power:** To achieve strategic goals and operational changes, a number of positions were repurposed (-32.1) to accommodate the focus provided by the new positions listed below: Added positions for the initiatives of Strategic People Management (+4.0), Leverage Technology (+5.4), Engage Customers & Employees (+1.0), and for Do the Right Things Right (+6.0); Added positions at the Cowlitz Falls Fish Collection Facility (+3.0), FERC Hydro License Implementation (+1.0), a Hydro Apprenticeship Program (+1.5), seasonal Park Operations positions (+0.7), Crafts Operations (+3.2), Technology Operations (+7.0) and Power Administration (+3.0); Total net additions (+3.4).



- **TPU Support Services:** Added positions for Emerging Needs – Customer Service (+1.0), Marketing Communications (+1.8), Public Affairs (+1.0), IT – TPU Dedicated Resources (+2.0), Emergency Preparedness (+1.0)
- **TPU Fleet Service:** Reduced Heavy Equipment Mechanic to realize operational efficiencies (-0.5)

### **Tacoma Venues & Events (formerly Public Assembly Facilities) (+2.0)**

- Hired HVAC Mechanic to assist in ongoing monitoring and maintenance at the Tacoma Dome and Convention Center while reducing over time (+1.0)
- Hired Event Services Coordinator to manage growing event loads at the Tacoma Dome and Convention Center (+1.0)
- Received Financial Assistant from Finance department (+1.0)
- Eliminated vacant Maintenance Worker II (-1.0)

# Budget Calendar

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## BUDGET DEVELOPMENT

### 2016

#### May 7

T-Town City Services Expo held at Tacoma Dome

#### May 24

General Fund Six-Year Forecast (2017-2022) provided to City Council

#### June/July

City Manager meetings held with necessary staff to review budget recommendations

#### August/September

City Manager to attend regularly-scheduled Neighborhood Council meetings to informally share about the 2017-2018 budget development process

#### September

2017-2018 Proposed Biennial Budget preparation and budget document development

#### October 3

2017-2018 Proposed Biennial Budget Document provided to City Council

#### October 4

2017-2018 Proposed Biennial Budget presented during City Council Study Session

#### October/November

City Council budget workshops detailing the 2017-2018 Proposed Budget by department

#### October

Community budget meetings held with City Manager regarding the 2017-2018 Proposed Biennial Budget

#### November 1

Public hearings held regarding the 2016 Ad Valorem Property Tax and Emergency Medical Services (EMS) Levies, 2017-2018 Proposed Biennial Budget, Capital Facilities Program (CFP) and Capital Budget

#### November 8

Public hearings held regarding the 2017-2018 Proposed Biennial Budget, CFP and Capital Budget, and first reading of 2016 Ad Valorem Property Tax and EMS Levies Ordinances

#### November 15

First reading of 2017-2018 Proposed Biennial Budget, CFP, and Capital Budget Ordinances, and second reading 2016 Ad Valorem Property Tax and EMS Levies Ordinances

## November 22

Second reading of 2017-2018 Proposed Biennial Budget, CFP, and Capital Budget Ordinances

## December 13

2017-2018 Biennial Budget adoption deadline

# BUDGET MONITORING/AMENDMENTS

## 2017

### April

**Reappropriation:** At the end of each biennium, departments have the opportunity to submit reappropriation requests to carry forward unspent but committed budget dollars into the next biennium. A commitment exists if the City has issued a purchase order or entered into some other contractual agreement.

### December

**Mid-Biennium Modification:** State law requires that the City Council meet in the final quarter of the first year of the biennium for the purpose of a mid-biennial review and modification of the biennial budget. This allows an opportunity to adjust expenditure budgets (appropriations) and revenues to align them with more recent conditions and projections.

## 2018

### December

**Biennium End Modification:** As the biennium progresses, changes to the budget are necessary due to variances in revenue projections and unforeseen expenditure adjustments and/or needs. The purpose of the Biennium End Modification is to more accurately budget for the ongoing needs of the City.

*Throughout the biennium, the Office of Management & Budget monitors performance of departments and funds and may bring forward additional amendments to Council if appropriation increases are needed.*



# Department Summaries

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The following section provides a brief introduction to the work performed by each department as well as a three-biennia overview of financials and performance metrics.

Each department's section is divided into three major components: introduction, financials, and performance measurement.

## Introduction

**Mission Statement** – a brief statement describing the overall purpose of each department

**Key Function Organization Chart** – a chart illustrating the organization of the major bodies of work performed by each department

**Department Services** – a description of each department's major services and/or operational divisions

## Financials

**Departmental Funding by Category** – a visual representation and breakdown of how the department is funded

**General Fund Revenues** – includes major revenue sources for the General Fund such as property tax, sales tax, business tax, and utility tax

**All other Funds' Revenues** – other fund revenue sources include charges for services, grants, and intergovernmental revenues

**Note:** Excess revenue not assigned to expenditures is deposited into the reserves of a fund; where expenditures exceed revenues, fund balance has been utilized.

**Departmental Expenditures by Category** – a visual representation of the total expenditures of a department, including the total departmental FTEs

**Note:** Department expenditures subdivided by fund can be found on page 273.

## Goals and Performance Measures

**2025 Goals and Performance Measures** – ten-year departmental goals that align with Tacoma 2025's strategic vision

**2017-2018 Goals and Performance Measures** – two-year goals to track progress to accomplishing departmental ten-year goals

# A Note About Changes This Biennium

## Assessments In

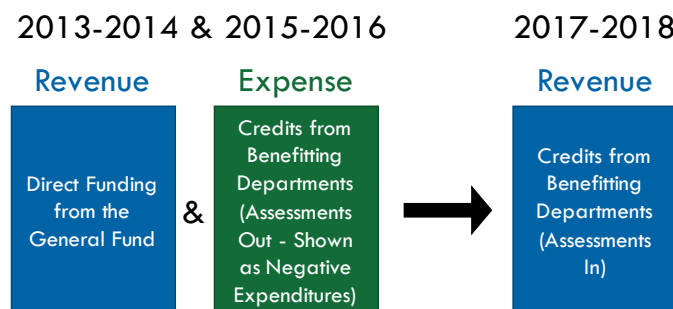
Assessments In for a department may change biennium over biennium for a variety of reasons that may include changes in: (1) the service provider's budget, (2) the benefitting department's use of the services, (3) other departments' use of the services, and (4) the methodology used to distribute the costs to benefitting departments.

In 2017-2018, the City of Tacoma moved many internal services to the General Government Internal Services Fund (ISF) to account for the cost of services that are shared between City departments. Some examples of these services include Human Resources, Information Technology, and Finance. In the past, these functions have been performed by departments within the General Fund of the City. This change in fund structure has resulted in a variety of impacts to departments' financial pages.

## Internal Service Fund

In previous biennia, internal service departments received funding directly from the General Fund. The cost of providing services to departments outside of the General Fund was included within the internal service department's budget as a credit to expenditures (Assessments Out).

As a result of moving to the ISF, the internal service departments have a new funding source, Assessments In. Assessments In for 2017-2018 is larger than the funding from the General Fund in previous biennia because Assessments In includes payments from all funds including the General Fund; whereas in the past, the contributions from the General Fund appeared as a funding source and contributions from other funds netted against the internal service department's expenditures.



Budgeting for these shared services within the ISF allows the City to cleanly and equitably distribute the costs to all of the benefitting funds throughout the City.

Within the ISF, Assessments In have been reduced because the departments within the fund do not send costs to each other before sending them out to the departments and funds that ultimately benefit from the services provided.



## **General Fund**

In previous biennia, because many internal service departments were part of the General Fund, the cost of their services provided to other General Fund departments remained in the internal service department's budget rather than being sent to the benefitting departments. In 2017-2018, the operational departments that are still a part of the General Fund will receive assessment charges from the ISF based on the services they receive. This provides a better picture of the true costs of the General Fund departments because all of the costs of operating each department are reflected in their respective budgets.

## **Other Funds**

As noted above, there are a variety of factors that impact a given fund's assessment. In general, a portion of the increase in Assessments In for 2017-2018 is the result of the creation of the ISF to fully distribute costs to benefitting departments. Allocating all internal service department costs directly to the benefitting departments ensures that no one fund subsidizes another.



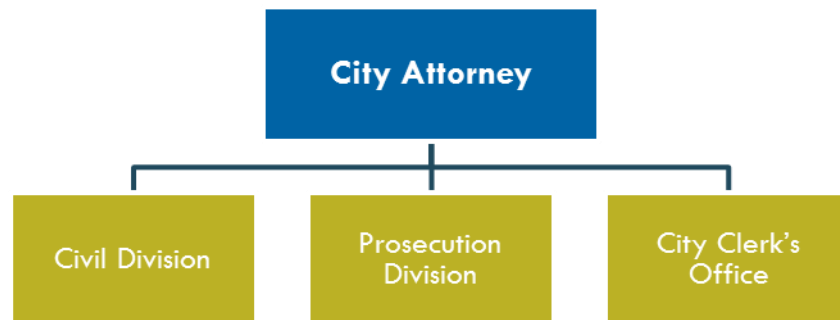
# City Attorney's Office

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## Mission

Dedicated to advancing the public trust and helping the City of Tacoma achieve its policy goals by providing high quality, ethical, responsive, and economical legal services.

## Key Function Organization Chart



## Department Services

The City Attorney's Office represents the City in its day-to-day operations. The City Attorney acts as legal adviser to the City Council, the City Manager, and all officers, departments, and boards of the City. The department has three divisions: Civil, Prosecution, and the City Clerk's Office.

### Civil Division

The Civil Division is responsible for providing legal counsel and representation to the City's elected and appointed officials. It serves the public interest by providing these clients with the affordable, high quality legal advice and representation that they need to best achieve their policies and goals. The division maintains two primary offices, one at the Tacoma Municipal Building and one at Tacoma Public Utilities.

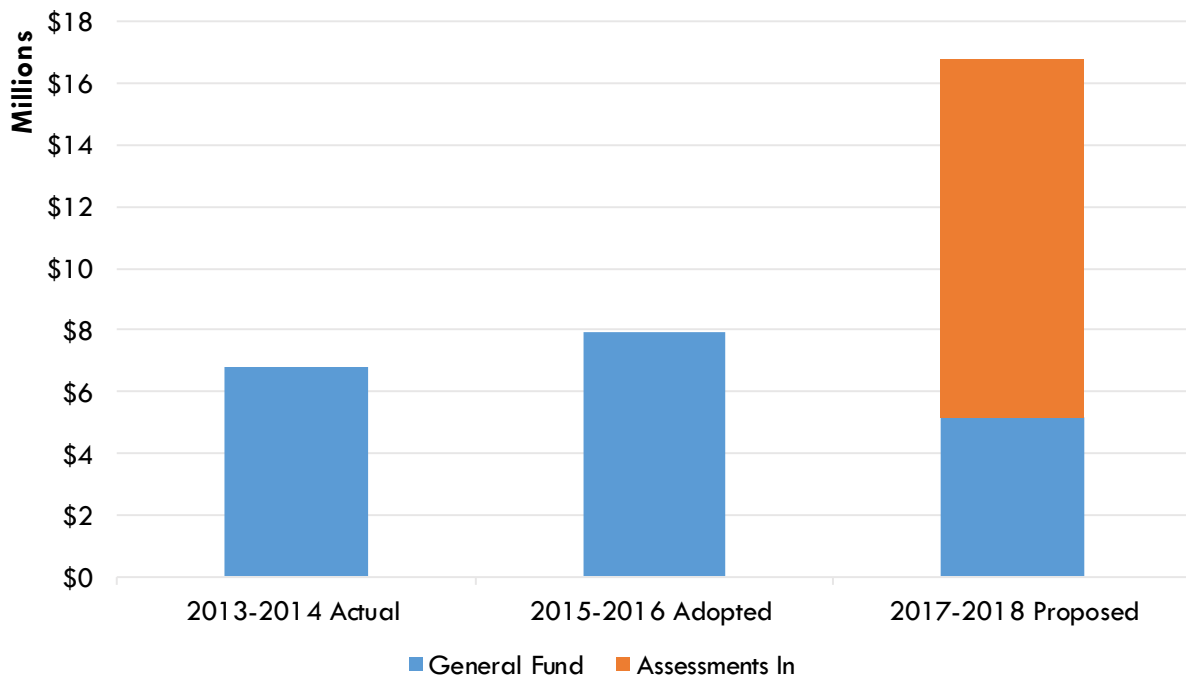
### Prosecution Division

The Prosecution Division is responsible for the prosecution of all violations of City criminal codes before the Tacoma Municipal Court, and advises City departments charged with enforcement.

### City Clerk's Office

The City Clerk oversees the City Council's agenda and business meetings, retains the official record of all formal meetings of the City Council, acts as the custodian of the City seal and official City records, and codifies all Ordinances into the Municipal Code. The City Clerk also serves as the City's municipal election official and assists in the initiative and referendum process.

## City Attorney's Office Funding by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
General Fund	6,785,170	7,950,629	5,164,991
Assessments In			11,617,039
<b>Grand Total</b>	<b>\$6,785,170</b>	<b>\$7,950,629</b>	<b>\$16,782,030</b>

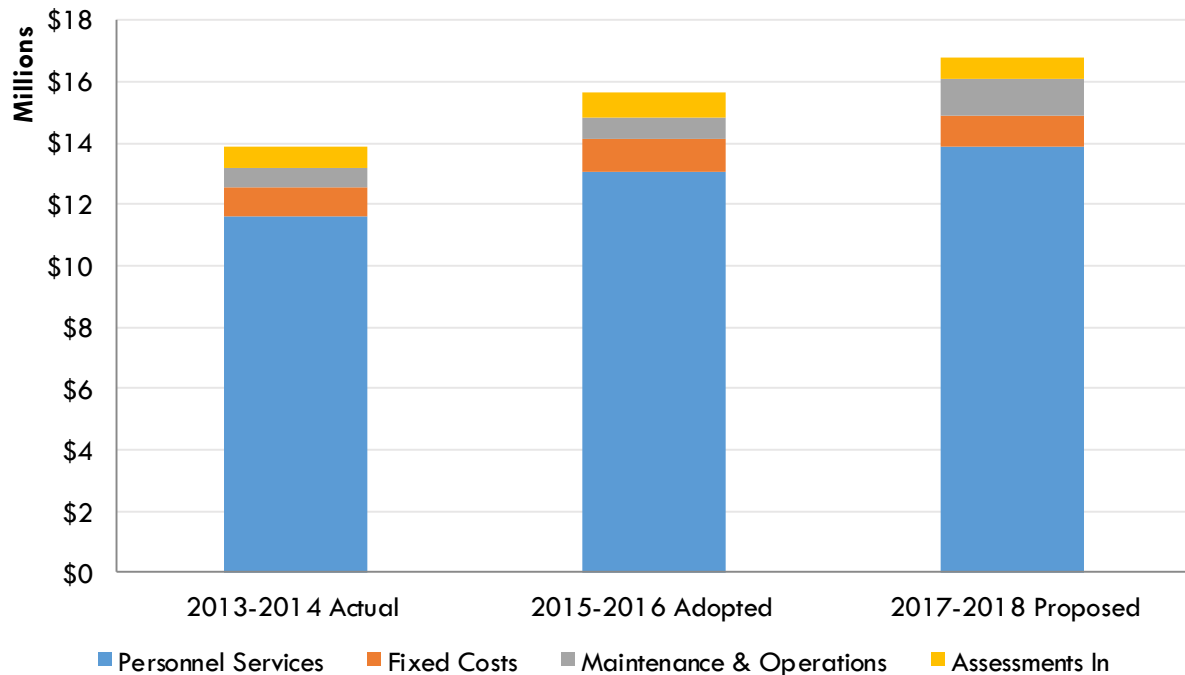
## Funding Summary

The City Attorney's Office was 100% funded out of the General Fund in the 2015-2016 Biennium. For the 2017-2018 Biennium, the Department will be funded by a combination out of the Internal Services Fund, funding the Civil Division and the City Clerk's Office, and the General Fund, funding the Prosecution Division.

From 2013-2016, the funding source Assessments In was reported as a credit to expenditures (Assessments Out). This credit reflected the portion of the costs that were sent to other departments. Because the Department moved to an internal service fund in 2017-2018, these costs are now classified as a funding source (Assessments In). Also in 2013-2016, funding from the General Fund represented the portion of the Department's costs associated with services provided to General Fund departments. The funding from Assessments In is larger in 2017-2018 because it represents total funding from all departments rather than just the General Fund.

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

## City Attorney's Office Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	11,585,344	13,088,121	13,897,113
Fixed Costs	958,002	1,041,574	989,228
Maintenance & Operations	616,926	680,252	1,216,796
Assessments In	691,030	825,251	694,759
Assessments Out	(7,066,132)	(7,684,569)	(15,866)
<b>Grand Total</b>	<b>\$6,785,170</b>	<b>\$7,950,629</b>	<b>\$16,782,030</b>
<b>Full Time Equivalents</b>	<b>48.0</b>	<b>48.7</b>	<b>49.7</b>

**Note:** The expenditure graph shows total gross costs for the Department. The Department assesses some of its costs to other funds, which are shown in the table above as Assessments Out.

## Expenditure Summary

Personnel Services makes up 83% of expenditures in the City Attorney's Office. Personnel Services costs have increased due to anticipated increases in wages and benefits. Fixed Costs are expenditures managed at the City level rather than at the department level, which include rent, insurance, and communications. These costs have decreased due to a reduction in Municipal Building rent. Maintenance & Operations, expenditures supporting departmental functions, in 2017-2018 due to an increase in one-time dollars for legal services.

From 2013-2016, the funding source Assessments In was reported as a credit to expenditures (Assessments Out). In 2017-2018, the Department moved to an internal service fund and these costs are now classified as a funding source (Assessments In). A portion of the overall increase in expenditures is due to the costs sent out to non-General Fund departments are no longer reported as a credit to expenditures.

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

## 2025 Goals and Performance Measures



### 1. Fair and Equitable Charging and Prosecution

In order to minimize the influence of unconscious bias in charging and prosecution, the City Attorney's Office will develop and implement an evaluative tool and innovative practices to ensure fair and equitable charging and prosecution for all identified charges by 2025.



### 2. Transparency through Automated Records Management System

In order to increase transparency of City government and access to public records, the City Attorney's Office will develop and implement an automated records management system and support citywide open data initiatives in all City departments by 2025.



### 3. Equitable, Effective, and Efficient Service Delivery to City Departments

In order to reduce legal risk and provide equitable, effective, and efficient services, the City Attorney's Office will increase proactive outreach to City departments by 2025.



# 2017-2018 Goals and Performance Measures

## 1. Fair and Equitable Charging and Prosecution

### What is our goal?

In order to minimize the influence of unconscious bias in charging and prosecution, the City Attorney's Office will develop and implement an evaluative tool for 10% of identified charges by 2018.

### Why is it important?

By developing a tool to evaluate unconscious bias, the City Attorney's Office will be better able to implement practices to minimize the influence of unconscious bias in charging and prosecution. Achieving this goal will contribute to the City's goal of realizing equity in the provision of City services and will improve the lives of the community by increasing public trust and ensuring equitable impacts for victims and offenders.

### What will we do?

The City Attorney's Office will develop and implement a pilot evaluative tool for 10% of identified charges through the process outlined below. The tool will show marked and continuous improvement in any identified areas where bias is impacting our charging or prosecution practices.

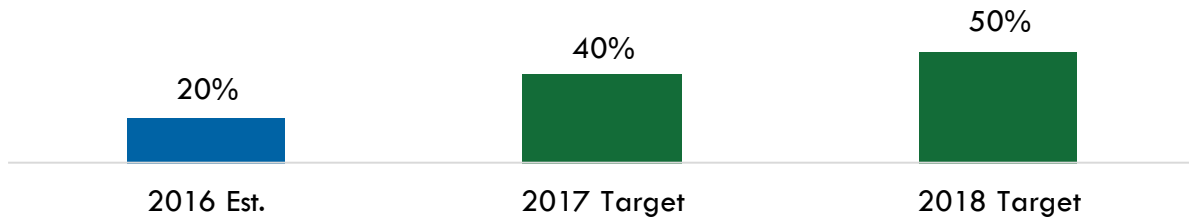
Performance Tracking	2017 Target	2018 Target
<b>Evaluation Tool Adopted</b>	X	
<i>This will enable CAO to establish baseline data and aid in the development of training, policy, and practice.</i>		
<b>Implementation Plan Adopted</b>	X	
<i>This measure will confirm that CAO has successfully adopted an effective evaluative tool.</i>		
<b>Developed Baseline Charging Data</b>		X
<i>This measure will provide the CAO with useable baseline data from which to develop a plan to respond to the outcomes from the evaluative tool.</i>		

## 2. Transparency through Automated Records Management System

### What is our goal?

In order to increase transparency of City government and access to public records, the City Attorney's Office will support the implementation of the Tacoma Information Management System (TIMS) in 50% of City departments by 2018.

Departments in the Tacoma Information Management System (TIMS)

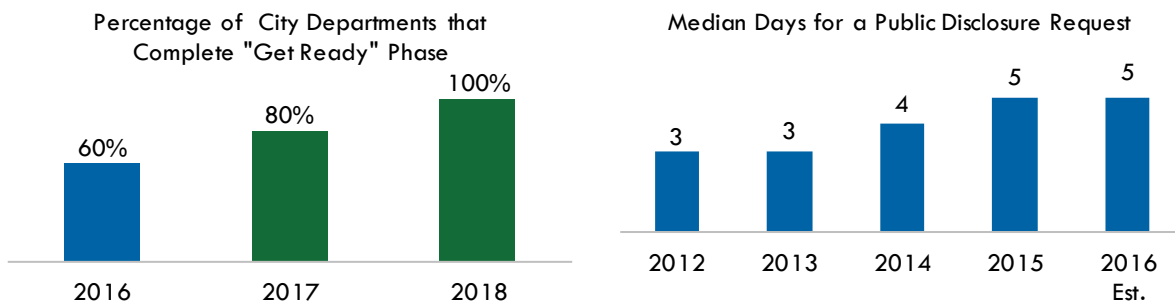


### Why is it important?

The City desires to enhance the efficiency of managing and tracking records. The community will benefit from more direct, timely, and complete access to public records. City staff will benefit through increased efficiency in searching for records and complying with retention requirements.

### What will we do?

The City Attorney's Office will complete departmental inventories; "Get Ready," "Get Set," and "Go" Phases; and move all applicable records to the TIMS environment with the assistance and support of other City departments.



\* To add clarity and for better alignment with the goal, this measure will be replaced with data on the improved efficiency and timeliness of public disclosure requests through TIMS.

### 3. Equitable, Effective, and Efficient Service Delivery to City Departments

#### What is our goal?

In order to reduce legal risk and provide equitable, effective, and efficient services, the City Attorney's Office will develop and implement proactive outreach policies and increase participation in trainings by 2% by 2018.



#### Why is it important?

The City Attorney's Office desires to increase proactive legal services, including opportunities for training, in order to better incorporate best practices in City services and to improve the accuracy and efficiency of service delivery.

#### What will we do?

The City Attorney's Office will evaluate training gaps, develop and implement proactive outreach policies for internal staff, and assist in the implementation process for Procure to Pay.



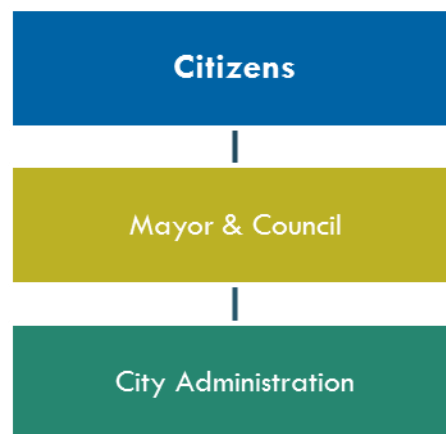
# City Council

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## Mission

Provide high-quality, innovative, and cost-effective municipal services that enhance the lives of our citizens and the quality of our neighborhoods and business districts.

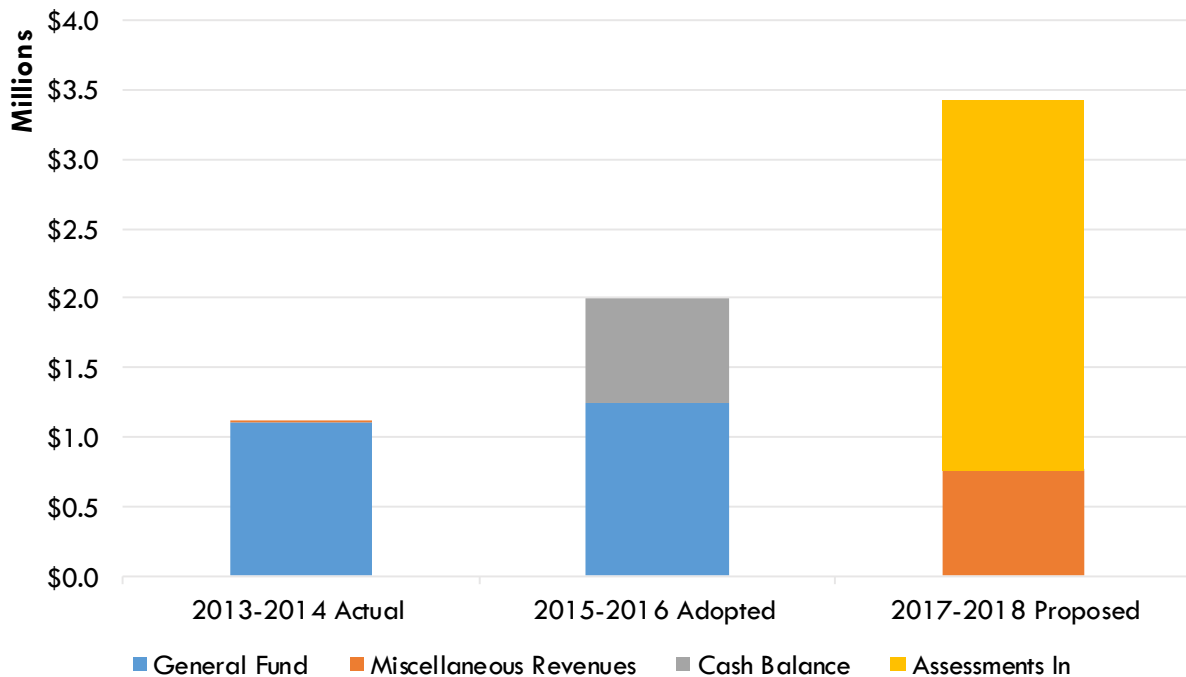
## Key Function Organization Chart



## Department Services

The City of Tacoma operates under the Council-Manager form of local government. The City Council consists of the Mayor, who is elected by the community at-large, and eight elected Council Members (five representing Councilmanic districts and three at-large). All serve four-year terms. Council duties include adopting and amending the Tacoma Municipal Code, approving the budget, establishing City policies and standards, approving contracts and agreements, appointing citizens to boards, committees and commissions, and representing the city. The City Council appoints the City Manager to administer the City's day-to-day operations, work with City departments to carry out its policies and priorities, and ensure the entire community receives equitable City services.

## City Council Funding by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
General Fund	1,101,619	1,252,102	
Miscellaneous Revenues	18,620		750,000
Assessments In			2,664,244
Cash Balance		751,878	2,809
<b>Grand Total</b>	<b>\$1,120,239</b>	<b>\$2,003,980</b>	<b>\$3,417,053</b>

## Funding Summary

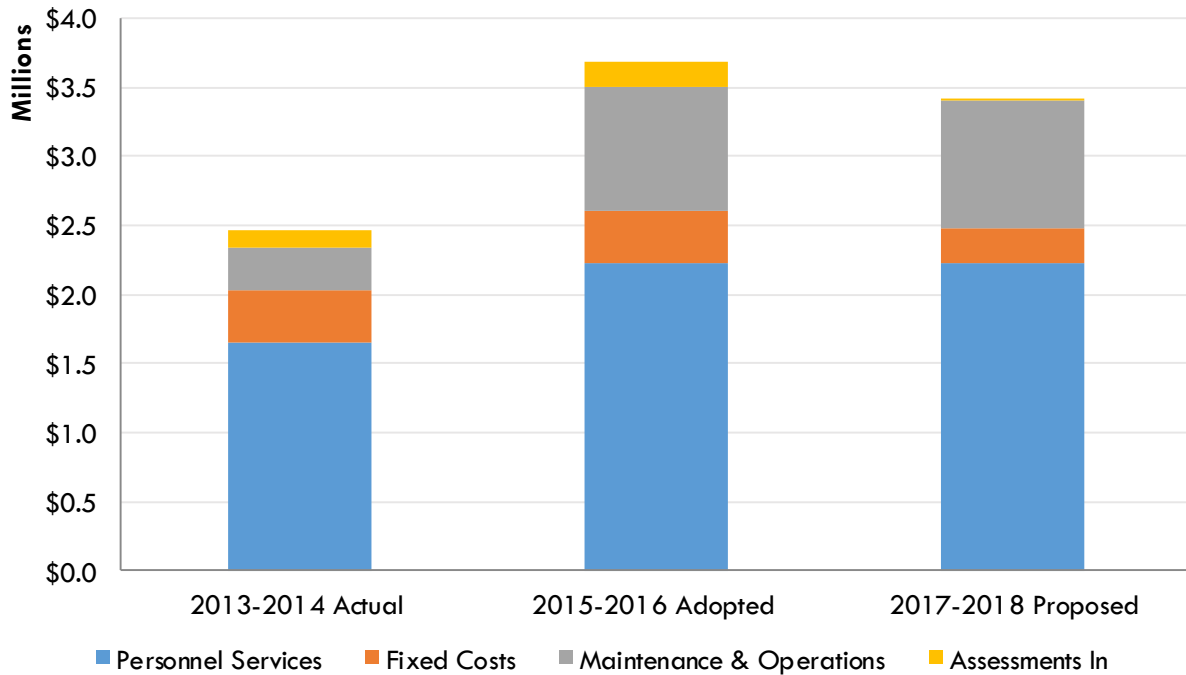
In 2013-2014 and 2015-2016, the City Council was funded primarily through General Fund dollars as well as cash reserves (unspent from previous biennia). The City Council is being moved into the City's new Internal Service Fund in the 2017-2018 biennium, where it will be funded by assessments levied on other City departments for services rendered.

In 2017-2018, Assessments In decreased because the City Council no longer receives assessments from other internal services (except for charges from TPU). Assessments In for the City Council have changed based on (1) changes in its budget, (2) changes in the receiving departments' use of the City Council services, and (3) changes in the methodology used to distribute the costs to receiving departments.

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.



## City Council Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	1,647,225	2,221,955	2,231,312
Fixed Costs	386,840	389,584	246,729
Maintenance & Operations	302,998	895,404	934,610
Assessments In	124,048	174,514	9,812
Assessments Out	(1,190,028)	(1,677,477)	(5,411)
<b>Grand Total</b>	<b>\$1,271,082</b>	<b>\$2,003,980</b>	<b>\$3,417,053</b>
<b>Full Time Equivalents</b>	<b>11.0</b>	<b>13.0</b>	<b>13.0</b>

**Note:** The expenditure graph shows total gross costs for the Department. The Department assesses some of its costs to other funds, which are shown in the table above as Assessments Out.

## Expenditure Summary

Personnel Services comprises the majority of expenditures in the City Council and pays for salaries, wages, and employee benefits. Fixed Costs include budget appropriation for expenditures that are managed at the City level rather than by the department such as rent, fleet costs, insurance, and communications. The City Council's M&O expenditures appear to increase from 2013-2014 Actuals to the 2015-2016 Adopted Budget due to budgeting \$750,000 for the Council Contingency Fund. Each biennium this account is fully budgeted in the amount of \$750,000 to fund Council-designated projects.



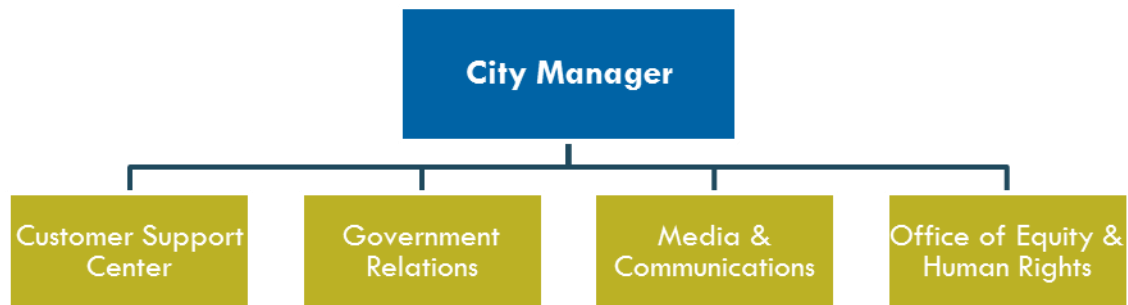
# City Manager's Office

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## Mission

Work in support of the City Council's mission, vision, and goals and provide oversight for all City departments.

## Key Function Organization Chart



## Department Services

The City Manager's Office manages City operations and houses four citywide divisions: Customer Support Center, Government Relations Office, Media & Communications Office, and the Office of Equity & Human Rights.

### Customer Support Center

The Customer Support Center (CSC), reflecting the newly combined efforts of Tacoma First 311 and Tax & License, delivers exemplary support to Tacoma residents, visitors, and businesses by providing timely, responsive service that informs, connects, and resolves customer needs. The CSC uses the City of Tacoma's four guiding principles of integrity, service, excellence, and equity to provide timely, accurate, and professional services with each customer contact.

### Government Relations Office

The Government Relations Office provides comprehensive representation of City interests before the Washington Legislature and tribal, state, and regional bodies. It also provides focused representation on key issues and specific goals before the Legislature, Congress, and federal agencies.

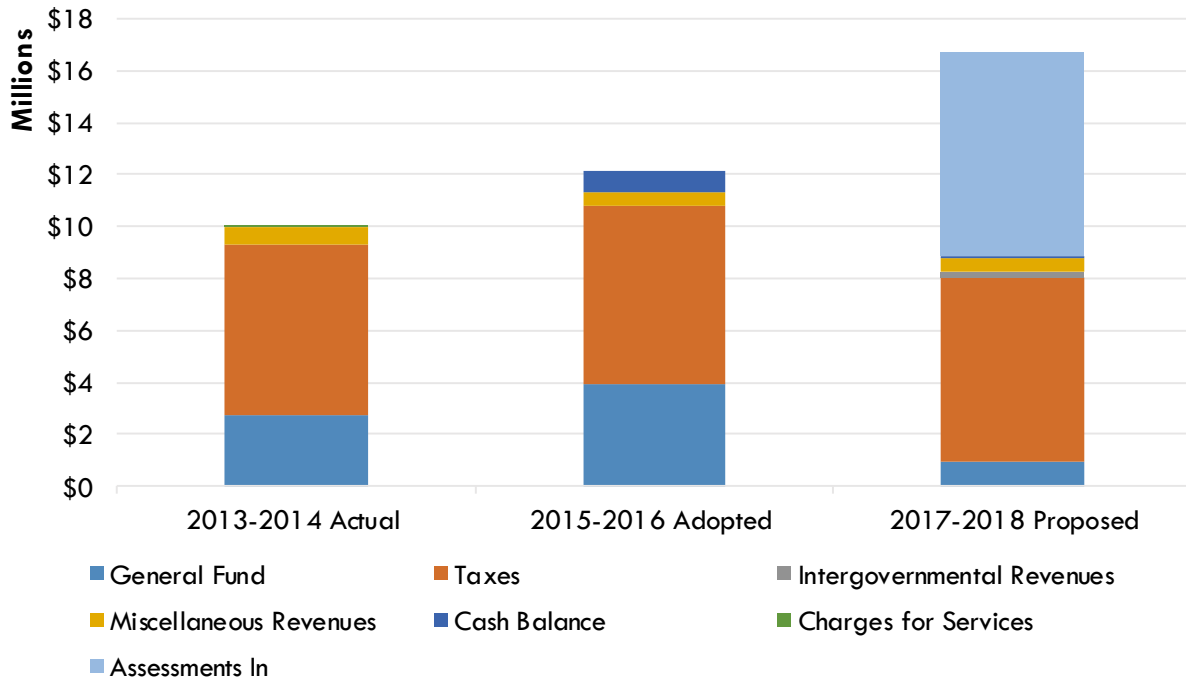
### Media & Communications Office

The Media & Communications Office (MCO) serves as the communications liaison between the City and the public. Through a variety of multimedia activities, MCO works to tell the story of the City of Tacoma - its accomplishments, programs, and services - by creating and leveraging opportunities to advance the mission and strategic direction of the organization.

## **Office of Equity & Human Rights**

The Office of Equity & Human Rights' (OEHR) mission is to achieve equity in our service delivery, decisionmaking, and community engagement. The Office works to identify and eliminate the underlying drivers within the community that perpetuate racial inequity and provide opportunity and advancement for all. Human Rights staff achieves this by informing businesses, housing providers, and community members of their rights and responsibilities under relevant anti-discrimination laws and statutes.

## City Manager's Office Funding by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
General Fund	2,751,499	3,947,739	939,761
Taxes	6,566,802	6,832,518	7,085,468
Intergovernmental Revenues			220,000
Charges for Services	40,989		522,136
Miscellaneous Revenues	675,797	533,996	522,136
Assessments In			7,885,095
Cash Balance		823,996	56,116
<b>Grand Total</b>	<b>\$10,035,087</b>	<b>\$12,138,249</b>	<b>\$16,708,576</b>

## Funding Summary

The Department is partially supported by the General Fund, but also receives tax revenues, intergovernmental revenues, and miscellaneous revenues. Assessments In comprises a significant portion of its funding. General Fund support for the CMO has decreased since 2015-2016 due to most of the City Manager's Office functions moving to the Internal Service Fund during the 2017-2018 biennium. The CSC and the human rights section of OEHR remain General Fund-supported.

In 2013-2016, the funding source Assessments In was reported as a credit to expenditures (Assessments Out). This credit reflected the portion of the costs that were sent to other departments. Because the Department moved to an internal service fund in 2017-2018, these costs are now classified as a funding source (Assessments In).

Also, in 2013-2016, the funding from the General Fund represented the portion of the Department's costs associated with services provided to General Fund departments. The funding from Assessments In is larger

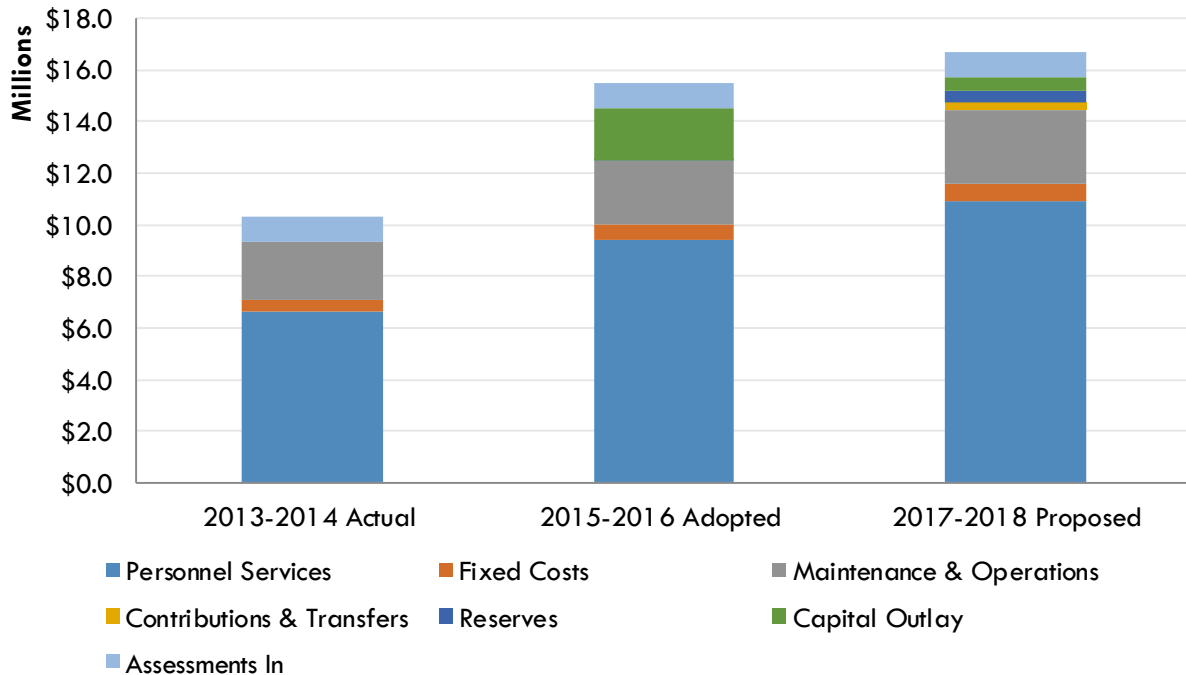
in 2017-2018 than the expenditure from Assessments Out was in previous biennia because it shows total funding from all departments rather than just the General Fund.

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.



## City Manager's Office Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	6,651,743	9,382,612	10,910,810
Fixed Costs	430,252	606,197	709,222
Maintenance & Operations	2,260,404	2,521,661	2,839,267
Contributions & Transfers			305,572
Capital Outlay		2,000,000	500,000
Assessments In	936,964	1,004,055	1,013,410
Assessments Out	(1,837,763)	(3,388,613)	(16,833)
Reserves		12,337	447,128
<b>Grand Total</b>	<b>\$8,441,600</b>	<b>\$12,138,249</b>	<b>\$16,708,576</b>
<b>Full Time Equivalents</b>	<b>26.8</b>	<b>40.9</b>	<b>44.6</b>

**Note:** The expenditure graph shows total gross costs for the department. The department assesses some of its costs to other funds, which are shown in the table above as Assessments Out.

## Expenditure Summary

Personnel Services comprise the majority of CMO's expenditures and pays for salaries, wages, and employee benefits. Fixed Costs include budget appropriation for expenditures that are managed at the City level rather than by the department, such as rent, insurance, and communications. Maintenance & Operations expenditures include appropriation for the overall departmental operations, such as external contracts, association fees and dues, travel and training costs, and tuition reimbursement. Contributions & Transfers represent MCO's transfer of some of its operating monies into the MCO Capital Fund to support capital projects in the 2017-2018 biennium.

MCO manages capital projects for the City's TV station TV12. In 2015-2016, MCO managed capital projects including the City Council Chamber upgrades, and in the 2017-2018 Proposed Budget MCO will undertake a capital project to replace outdated network technology to improve CityNet operations.

In 2015-2016, OEHR was created by pulling in existing positions from around the City to support the City Manager's and the City Council's equity goals. As a result of the move of these positions into the CMO, M&O expenditures and Fixed Costs increased the CMO's overall budget.

In 2015-2016, the CMO was part of the General Fund and a portion of departmental costs remained in the Department's budget to account for the cost of services provided to other General Fund departments. In 2017-2018 the Assessments Out have increased because the CMO is housed within a new internal service fund and all costs are sent out to the benefitting departments (including the General Fund).

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

## 2025 Goals and Performance Measures



### 1. Confidence in City Government

In order to build confidence, the City Manager's Office will communicate and engage with the residents of Tacoma so that at least 90% of the residents of the City of Tacoma express trust in the City by 2025.



### 2. Service Quality

In order to improve service quality, the City Manager's Office will coordinate, support, and empower City departments so that satisfaction with every service the City provides that is measured by the National Citizen Survey improves at a rate appropriate for its current satisfaction rating.



### 3. Equity, Empowerment, and Engagement

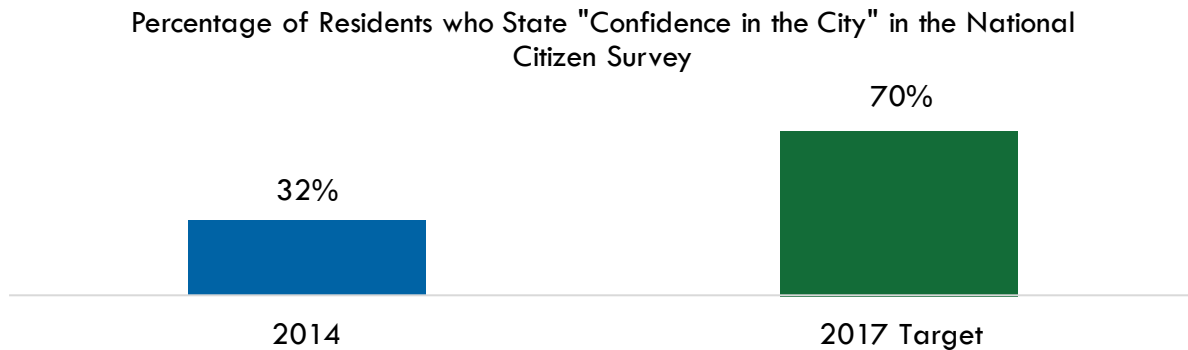
In order to improve the equity of City services, the City Manager's Office will coordinate with and empower its divisions and all City departments to ensure equitable access to City services as indicated by no statistically significant differences between the satisfaction levels of respondents of different councilmanic districts as reflected in the National Citizen Survey.

# 2017-2018 Goals and Performance Measures

## 1. Confidence in City Government

### What is our goal?

In order to build confidence, the City Manager's Office will communicate and engage with the residents of Tacoma so that at least 70% of the residents of the City of Tacoma express trust in the City by 2018.



### Why is it important?

In the last National Citizen Survey in 2014, only 32% of respondents stated that they had confidence in the City. This result was lower than benchmark cities and demonstrated that residents have low levels of confidence in the City of Tacoma. As the City works to improve relationships and trust, resident wellbeing will improve as people feel more represented by the City.

### What will we do?

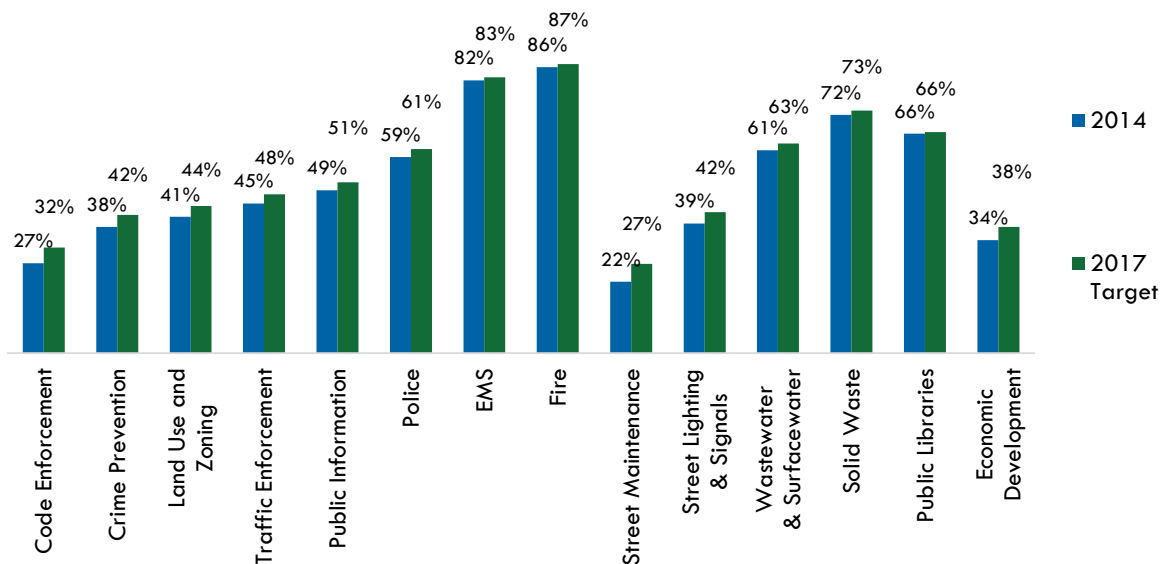
The City Manager's Office will coordinate with, support, and empower City departments to improve their relationships and engagement with the community.

## 2. Service Quality

### What is our goal?

In order to improve service quality, the City Manager's Office will coordinate, support, and empower City departments so that satisfaction with every service the City provides that is measured by the National Citizen Survey improves at a rate of improvement toward the 10 -year goal that is appropriate for its current satisfaction rating.

Percentage of Respondents with Positive Ratings of with City Services\*



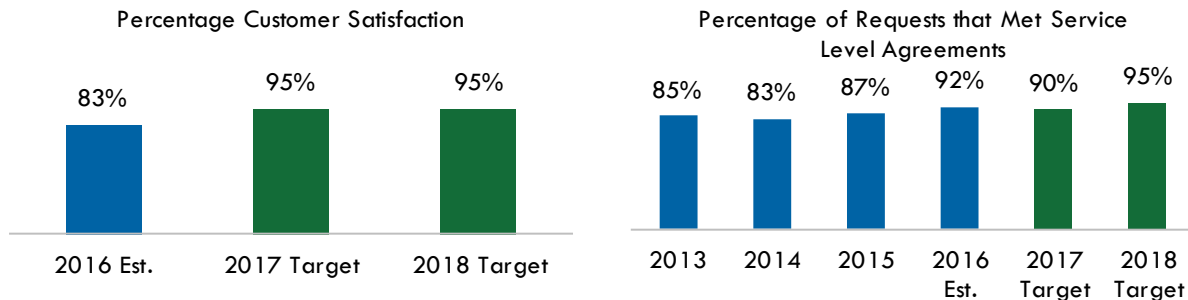
\*Police, Fire, Ambulance/EMS, Crime Prevention, Traffic Enforcement, Street Repair, Street Cleaning, Street Lighting, Traffic Signal Timing, Garbage Collection, Recycling, Yard Waste Pick-up, Storm Drainage, Sewer Services, Land Use/Planning/Zoning, Code Enforcement, Public Information, Human Services, and Economic Development

### Why is it important?

The National Citizen Survey indicates that there are low levels of resident satisfaction with City services. In order to achieve this goal, the City will operate in a more customer-centric fashion resulting in a higher quality of life for Tacoma residents.

### What will we do?

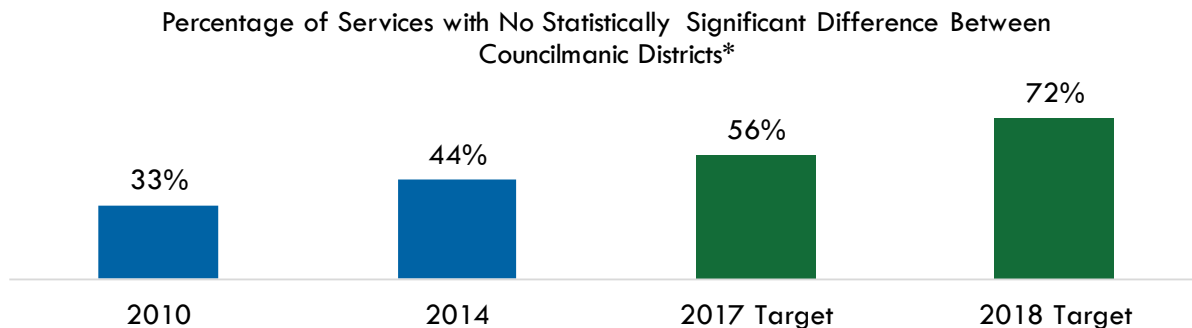
The City Manager's Office will coordinate, support, and empower the City Manager's Office divisions and City departments to improve service quality. In addition, the Customer Support Center will continue to provide quality service and monitor customer satisfaction levels and the timeliness of responses to requests.



### 3. Equity, Empowerment, and Engagement

#### What is our goal?

In order to improve the equity of City services, the City Manager's Office will coordinate with and empower its divisions and all City departments to ensure equitable access to City services as indicated by increasing to 10 the number of City-provided services with no statistically significant differences between satisfaction of respondents of different councilmanic districts as reflected in the National Citizen Survey.



\*Police, Fire, Ambulance/EMS, Crime Prevention, Traffic Enforcement, Street Repair, Street Cleaning, Street Lighting, Traffic Signal Timing, Garbage Collection, Recycling, Yard Waste Pick-up, Storm Drainage, Sewer Services, Land Use/Planning/Zoning, Code Enforcement, Public Information, Human Services, and Economic Development

#### Why is it important?

The Department is working to address inequitable access to services, a workforce that is not reflective of the community, and inequitable engagement and empowerment in local decisionmaking. Residents will have access to the opportunities necessary to satisfy their essential needs, advance their well-being, and achieve their full potential.

#### What will we do?

The City Manager's Office will continue to support the Office of Equity & Human Rights, Customer Support Center's Tacoma311 service, Media & Communications Office, and Tacoma 2025 strategic plan.

Performance Tracking	2017 Target	2018 Target
<b>City of Tacoma utilizes an organization-wide civic engagement strategy that integrates all departments</b>	All departments have been trained on strategy	25% adoption by departments
<i>This strategy will serve as a guide for departments to conduct outreach and engagement activities with residents and will improve communication to multilingual communities.</i>		
<b>City of Tacoma utilizes an organization-wide equitable purchasing and contracting plan</b>	All departments have been trained on strategy	25% adoption by departments
<i>This strategy will ensure that the City considers equity in its purchasing and contracting decisions.</i>		



## 2025 Goals and Performance Measures



### 1. Civic Engagement with City Government

In order to improve civic engagement, the Media & Communications Office will employ multiple strategies to improve the ways the City engages and communicates with community members by 2025.



### 2. Enhanced Multimedia

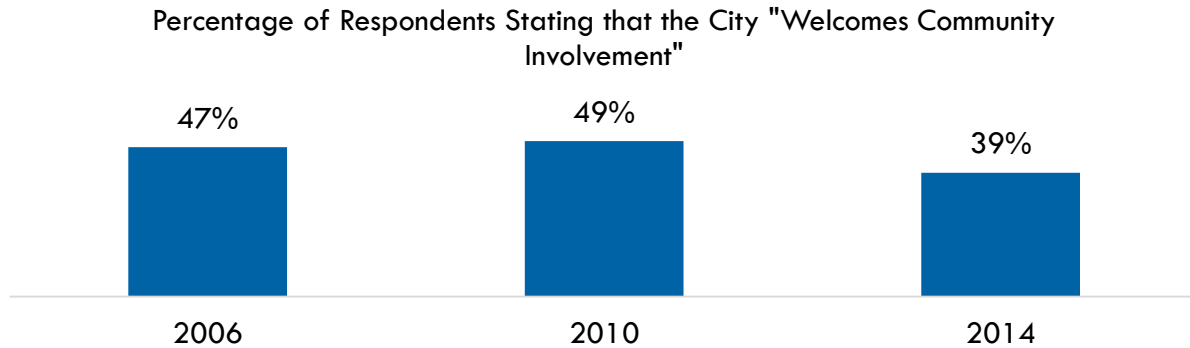
In order to enhance communications and be a high performing and innovative office, the Media & Communications Office will adapt and further refine its media and mass communications services to stay current with the rapidly evolving multimedia landscape by 2025.

# 2017-2018 Goals and Performance Measures

## 1. Civic Engagement with City Government

### What is our goal?

In order to improve civic engagement, the Media & Communications Office will implement an organization-wide civic engagement framework to guide City departments' work in the community by 2018.



### Why is it important?

In Tacoma 2025, community members rated engagement high; however, they expressed a desire for transparency and accessible information, noting that many public documents and plans are large, complex, and difficult to read. In addition, residents stated they wanted more partnerships, noting that the City has its own role, and there is a need to strengthen neighborhood organizations, and have more city/community partnerships. Through improved civic engagement strategies, more citizens will have the opportunity to be a part of their City government process.

### What will we do?

Media & Communications Office will contract with a firm to conduct a community-wide study to gather baseline data to support the development of an organizational civic engagement strategy that integrates all departments. 50% of City departments will implement the strategies in 2018. The Office will also work to develop standards for multilingual communication.

## **2. Enhanced Multimedia**

### **What is our goal?**

In order to enhance communications and be a high performing and innovative office, the Media & Communications Office will develop a strategic plan to stay current with the rapidly evolving multimedia landscape by 2025.

### **Why is it important?**

The Media and Communications Office will work to reduce the use of complex information and language by City departments to increase community knowledge and understanding of City services, programs and initiatives. By developing a strategic plan, the Media & Communications Office will be able to strategically apply resources and focus on communications initiatives that have the greatest impact on the widest audience possible.

### **What will we do?**

The Media & Communications Office (MCO) will:

- Conduct an audit of current MCO mass and multimedia communications tools to determine effectiveness.
- Create creative standards to ensure all general government departments use similar templates for collateral materials.
- Develop and implement MCO staff training action plans that align with MCO's current and future business needs and build on MCO's 2025 goals.
- Review use of media monitoring tools and develop a strategy to improve proactive media relations.
- Rebrand the TV Tacoma station including revamping some current programming and exploring new editing and production techniques to set the station apart from traditional government access channels.

## 2025 Goals and Performance Measures



### 1. City Staff, Boards, and Commissions are Representative

In order to increase the equity of the City, the Office of Equity & Human Rights will ensure staff, boards, and commissions reflect the racial & ethnic demographics of the city by 2025.



### 2. Equitable Service Delivery

In order to improve equity and accessibility of City services, the Office of Equity & Human Rights will work with City departments and community partners to eliminate identified disproportionate impacts related to service delivery 60% by 2025.



### 3. Perception of Tacoma City Government

In order to improve the relationship between the City of Tacoma and communities of color, the Office of Equity & Human Rights will increase the percentage of residents who believe Tacoma government welcomes community involvement over time by 2025.



### 4. Enforcement of Anti-Discrimination Laws

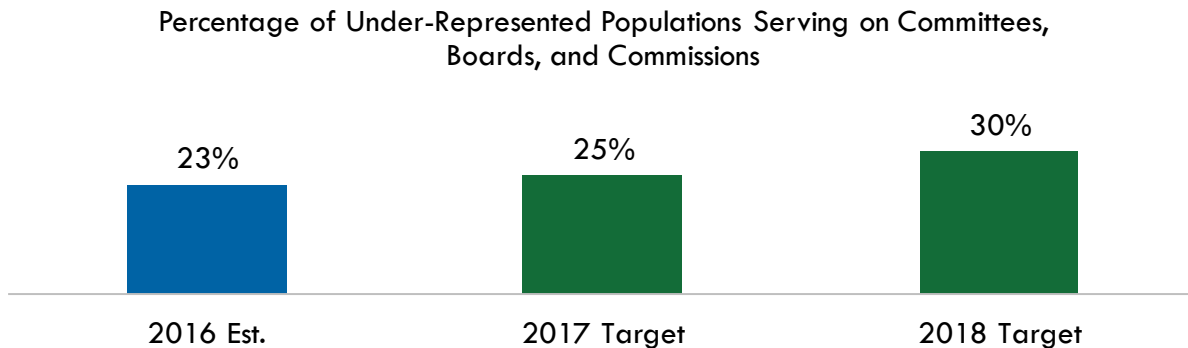
In order to protect human rights, the Office of Equity & Human Rights will improve enforcement of anti-discrimination laws in the areas of housing, employment, and public accommodation by increasing the number of cases investigated and closed by the Department.

# 2017-2018 Goals and Performance Measures

## 1. City Staff, Boards, and Commissions are Representative

### What is our goal?

To ensure decisionmaking and community engagement is representative of the community, the Office of Equity & Human Rights will increase participation of under-represented populations serving on committees, boards, and commissions to 30% by 2025.

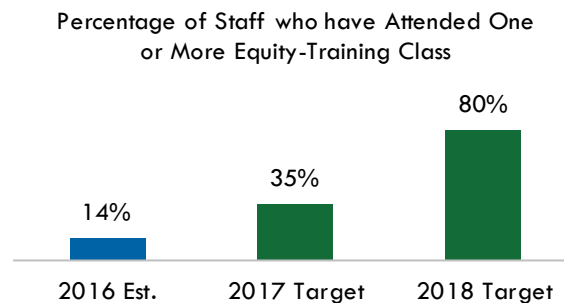


### Why is it important?

Currently, staff, committee, board and commissions members are not reflective of the racial and ethnic demographics of the community. OEHR is working to end disparities between the racial/ethnic demographics of the city and staffing, committee, board and commission numbers. Diverse staff and volunteers bring an inclusive understanding of the needs of Tacoma community members and a fuller array of skill sets to meet those needs. The City of Tacoma's workforce, committee, board and commission representation models the City's efforts to build equity into both public and private sectors throughout Tacoma.

### What will we do?

The Office of Equity & Human Rights will work with Human Resources and all City departments to recruit more broadly for vacant positions, ensure interview panels and other steps in the hiring and appointing process are more inclusive, increase networks for outreach and building relationships in under-represented populations, and ensure a more inclusive and supportive culture for retaining employees, particularly through training.



## 2. Equitable Service Delivery

### What is our goal?

In order to improve equity and accessibility of City services, the Office of Equity & Human Rights will work with City Departments and community partners to identify disproportionate impacts of complaint based City services and reduce the identified disproportionate impacts related to complaint-based service delivery by 2018.

Percentage of Services with No Statistically Significant Differences by Race\*



\*Police, Fire, Ambulance/EMS, Crime Prevention, Traffic Enforcement, Street Repair, Street Cleaning, Street Lighting, Traffic Signal Timing, Garbage Collection, Recycling, Yard Waste Pick-up, Storm Drainage, Sewer Services, Land Use/Planning/Zoning, Code Enforcement, Public Information, Human Services, and Economic Development

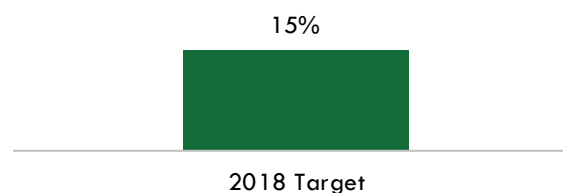
### Why is it important?

Race and ethnicity shouldn't predict service access or outcomes. A service delivery system that directs services and resources to those who know how to access service may inadvertently create disproportionate impacts on historically under-represented and under-resourced communities. Improving the equitability of service delivery can ensure that communities receive services and resources that are equitable.

### What will we do?

The Office of Equity & Human Rights will work with departments to analyze complaint based-services for equitable service delivery and develop tools and service delivery models that address disproportionate impacts.

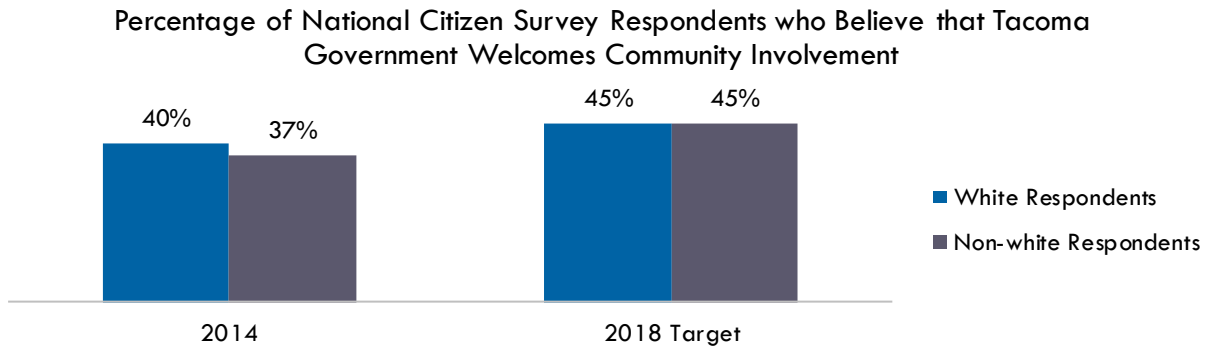
Number of Contracts for Services that Fulfill  
Equity Requirements at Completion and  
Payment



### 3. Perception of Tacoma City Government

#### What is our goal?

In order to improve the relationship between the City of Tacoma and communities of color, the Office of Equity & Human Rights will increase the percentage of residents who believe Tacoma government welcomes community involvement to 45% by 2018.

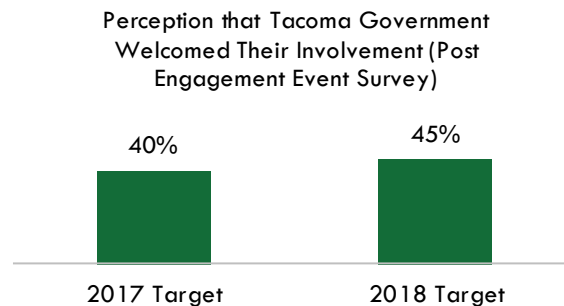


#### Why is it important?

The 2014 community survey results indicated that 40 percent of white respondents and 37 percent of non-white respondents rated Tacoma government as doing a good or excellent job at welcoming community involvement. Progress will indicate that all communities feel both visible and valued as community members.

#### What will we do?

The Office of Equity & Human Rights will increase the number of activities focused on under-represented populations, such as Project PEACE, outreach at festivals and events, Welcoming Cities, Youth Advisory Council, and My Brother's Keeper to ensure white and non-white community members know that City government welcomes their involvement.



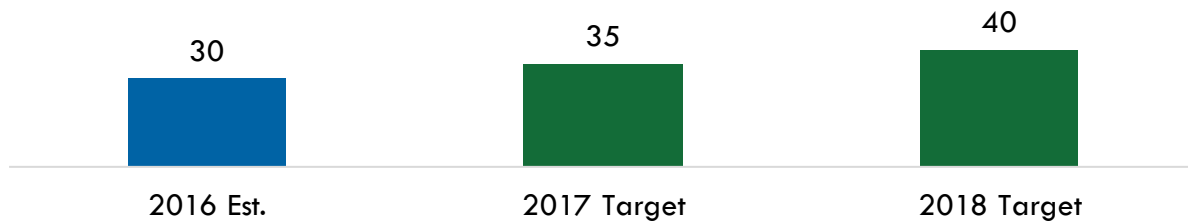


## 4. Enforcement of Anti-Discrimination Laws

### What is our goal?

In order to protect human rights, the Office of Equity & Human Rights will improve enforcement of anti-discrimination laws in the areas of housing, employment, and public accommodation by increasing the number of cases investigated and closed to at least 40 per year by 2018.

Number of Housing, Employment, and Public Accommodation Cases Closed

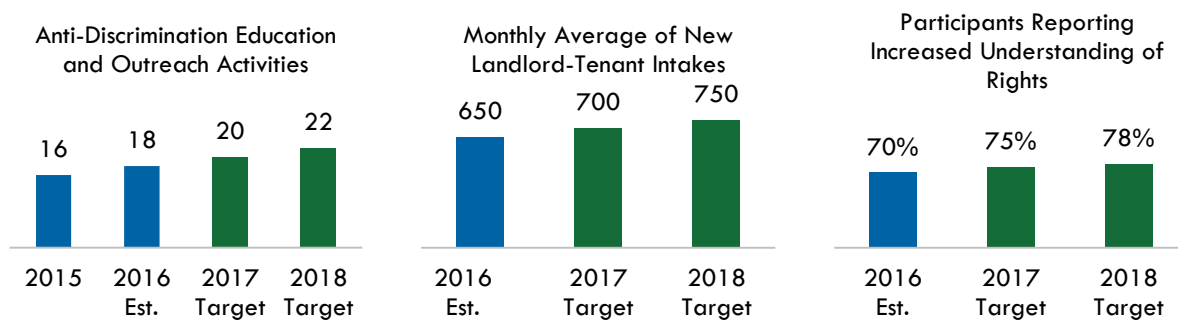


### Why is it important?

The Office believes that the current number of discrimination-based investigations completed by the Department is low considering the size and population of the City. This may indicate that City residents are not aware of their rights under federal, state, and local anti-discrimination laws. Achieving this goal will help community members achieve their full potential and be free of illegal discrimination in the areas of housing, employment, and public accommodation.

### What will we do?

The Office of Equity & Human Rights will educate and conduct outreach to inform community members of their human rights and complete investigations of cases filed with the Office of Equity and Human Rights.



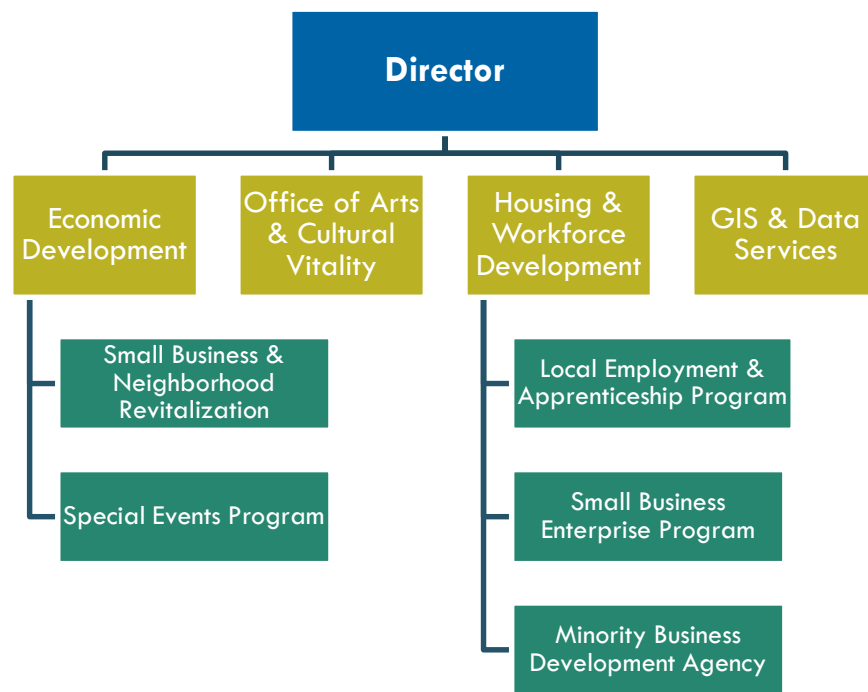
# Community & Economic Development

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## Mission

Committed to the pursuit of Tacoma's prosperity and elevating the city's profile as a vibrant, livable, and progressive international city.

## Key Function Organization Chart



## Department Services

The Community & Economic Development department (CEDD) works to leverage the City's resources, community partnerships, and in-house expertise to drive economic growth and improve life for residents in Tacoma.

### Economic Development Services

This program provides business expansion, retention, and attraction services for large and small employers through outreach and contracts with partner organizations. This program also facilitates real estate development activities and proactive marketing of public and private properties to support development opportunities. It conducts research and provides targeted customer lists for Tacoma's small business community, supports recruitment and facilitation of international trade activities, and acts as an internal City ombudsman on behalf of external customers. It also provides business support services and

coordination on planning and infrastructure projects. The Multifamily Property Tax Exemption program, which provides tax incentives for property owners that invest in multifamily housing in the downtown or Mixed Use Centers, is also administered by this division.

### **Small Business Development & Neighborhood Revitalization**

This unit coordinates City efforts for collaborative revitalization of neighborhoods, which includes small business development and pays special attention to equity and inclusion. This unit leverages existing programs, community assets and relationships to successfully implement elements of the Economic Development Strategic framework and specific goals of the Neighborhood Councils, Neighborhood Business Districts, Special Events, Sister Cities and other programs.

### **Special Events Program**

The City's special events program emphasizes tourism as a key component in Tacoma's economic revitalization. CED provides general assistance to event permit applicants and authorizes permission to produce events in the City of Tacoma, which in turn enhances tourism and community involvement.

### **Office of Arts & Cultural Vitality**

The Office of Arts and Cultural Vitality provides support to the Tacoma Arts Commission to develop and implement policies and programs in compliance with the Tacoma Municipal Code. It also manages several key programs including public funding for artists and arts organizations, Spaceworks, and Tacoma Murals Project.

### **Housing Division**

The Housing Division finances and helps direct multi-family affordable housing and single-family housing development throughout the City. It funds non-profit housing developers and housing organizations for improving existing housing and increasing the number of affordable housing units in Tacoma. This division provides down-payment assistance to income-eligible homebuyers in targeted areas of the city and provides housing repair and rehabilitation assistance to low-income seniors, families, and persons with disabilities. It also seeks to identify select opportunities to acquire and redevelop properties in support of affordable housing and neighborhood revitalization.

### **Local Employment & Apprenticeship Training Program**

This program provides residents of Tacoma, particularly those from the Community Empowerment Zone, with the training and support services necessary to complete apprenticeship requirements, which lead to family-wage jobs in the building and construction trades.

### **Small Business Enterprise Program**

The Small Business Enterprise (SBE) program is a service provided by the City to increase employment opportunities for small business contractors and individuals seeking to increase their skills through training and apprenticeship on City projects.

### **Minority Business Development Agency**

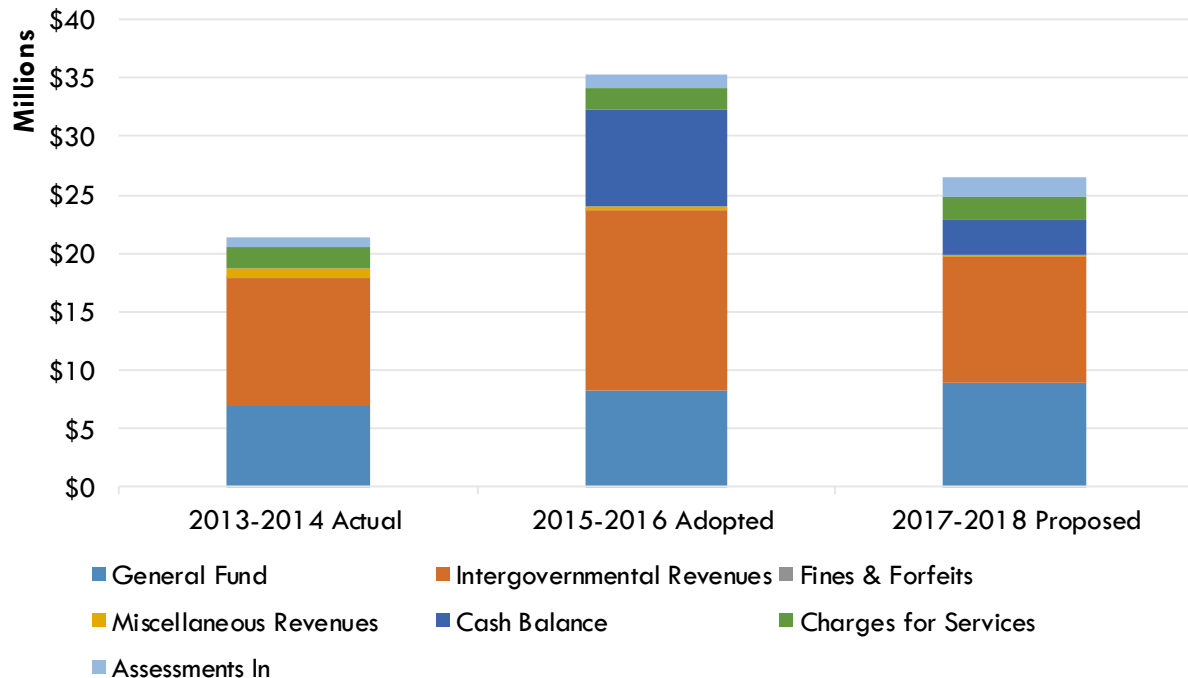
In summer, 2016 the U.S. Department of Commerce awarded the City of Tacoma a five-year grant to support minority-owned businesses. The Minority Business Development Agency Business Center Program delivers technical assistance and business development services to eligible minority-owned business enterprise (MBE) in Tacoma and the Puget Sound area. The program focuses on securing domestic public and/or private contracts, and financing transactions, exports and job creation. While Tacoma's program

will serve all MBEs, target clients will generally fall into one of three general categories: (1) those with annual revenues of over \$1 M; (2) those involved in high-growth industries (e.g., green technology, clean energy, health care, IT, infrastructure and broadband technology, among others); and (3) firms with rapid growth potential.

### **Geographic Information Systems and Data Analysis**

Geographic Information Systems provides complex spatial analysis for decisionmakers including reports and maps in support of policy discussions.

## Community & Economic Development Funding by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
General Fund	6,854,490	8,172,952	8,914,721
Intergovernmental Revenues	10,925,964	15,461,558	10,771,821
Charges for Services	1,803,886	1,873,896	1,968,800
Fines & Forfeits	6,796	18,000	18,000
Miscellaneous Revenues	961,248	330,000	200,000
Personnel Services	8,172		
Assessments In	868,861	1,078,599	1,675,581
Cash Balance		8,303,814	2,917,599
<b>Grand Total</b>	<b>\$21,429,417</b>	<b>\$35,238,819</b>	<b>\$26,466,522</b>

**Note:** The Department assesses some of its costs to other funds, which are shown in the table above as Assessments In.

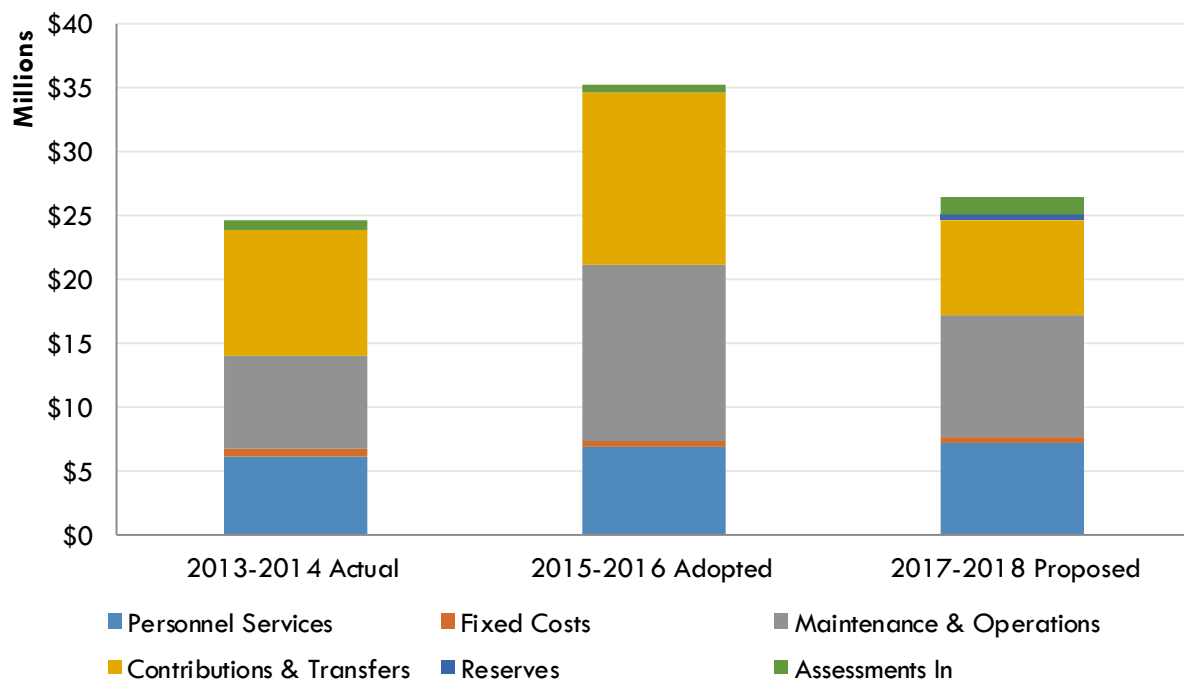
## Funding Summary

CED is funded partially by the General Fund. Intergovernmental Revenues supply the majority of the Department's funding and consists primarily of two grants from the U.S. Department of Housing and Urban Development (HUD). Charges for Services are comprised of fees for the Downtown Business Improvement Area program, Municipal Art Program services, and processing fees for maps and event permits. Intergovernmental Revenues decreased by \$5 M as older HUD grant allocations (HOME & CDBG) were spent down on large projects during the 2015-2016 biennium. The Local Employment & Apprenticeship Training program charges construction projects civil penalties for not following federal labor requirements,

which result in Fines & Forfeits revenue. Miscellaneous Revenues is comprised of interest earnings on economic development grants in the Department's Special Revenue Fund.

Assessments In, a process for internal services to receive funding for their services from other departments, increased between 2015-2016 and 2017-2018 biennia due to a one-time enhancement for SBE. Cash Balance decreased in the 2017-2018 biennium as the Urban Development Action Grant (UDAG) repayment money for pre-determined one-time development projects from 2015-2016 were removed.

## Community & Economic Development Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	6,104,655	6,802,229	7,087,900
Fixed Costs	661,926	511,487	542,135
Maintenance & Operations	7,199,859	13,868,595	9,576,035
Contributions & Transfers	9,902,717	13,409,704	7,344,456
Assessments In	685,776	646,804	1,384,785
Reserves			531,211
<b>Grand Total</b>	<b>\$24,554,933</b>	<b>\$35,238,819</b>	<b>\$26,466,522</b>
<b>Full Time Equivalents</b>	<b>27.9</b>	<b>28.4</b>	<b>28.4</b>

**Note:** The Department assesses some of its costs to other funds, which are shown in the table above as Assessments In.

## Expenditure Summary

Personnel Services, which includes expenditures for wages and benefits for employees, has held steady at 27% of CED's overall expenditures. Fixed Costs are appropriations for expenditures that are managed at the City level rather than the department level which include rent, insurance, and communications. These costs have increased due to changes in insurance and communications. Maintenance & Operations, expenditures supporting departmental functions, comprises the majority of the Department's expenditures. Maintenance & Operations decreased between 2015-2016 and 2017-2018 due to the removal of one-time dollars from projects in the previous biennium. Contributions & Transfers, budgeted amounts sent by one fund to another fund or external agency, to the Tacoma Community Redevelopment Authority.



Increased Assessments In is largely due to a change in fund structure. In 2015-2016 internal service departments were part of the General Fund and did not charge other General Fund departments for their services. In 2017-2018 internal service departments have been moved to a new internal service fund. General Fund departments that didn't previously receive charges from internal service providers will now receive assessment charges as part of this change. Reserves are money set aside to provide stability for unforeseen expenditure or revenue shortfalls. The Downtown Business Improvement Area is using some reserves to cover some expenditures in the 2017-2018 biennium.

## 2025 Goals and Performance Measures



### 1. Strong Local Economy

In order to build a strong local economy in Tacoma, the Community & Economic Development department will work to increase the median family income for Tacoma residents to at least \$75,000 and decrease the poverty rate to 15% by 2025.



### 2. Strong Tax Base

In order to strengthen Tacoma's tax base, the Community & Economic Development department will facilitate private investment through the retention, expansion, and attraction of businesses and construction of market rate housing primarily in the Downtown and Mixed-Use Centers by a development value of at least \$1 billion by 2025.



### 3. Citizen Participation in Neighborhood-Based Programs

In order to expand neighborhood participation in public and private investments in Tacoma, the Community & Economic Development department will increase community engagement strategies through innovative approaches that reflect the goals of Tacoma 2025.



### 4. Affordable Housing Stock

In order to increase the affordable housing stock in Tacoma, the Community & Economic Development department will work with developers to add 1,500 new units by 2025.



### 5. Regional Hub for Creative Enterprise

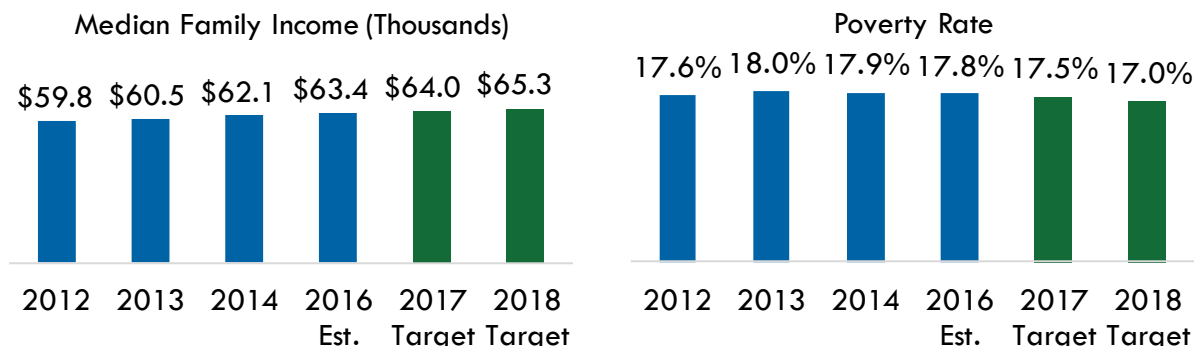
In order to position Tacoma as a Regional Hub for Creative Enterprise, the Community & Economic Development department will work to attract 350 creative businesses by 2025.

# 2017-2018 Goals and Performance Measures

## 1. Strong Local Economy

### What is our goal?

In order to build a strong local economy in Tacoma, the Community & Economic Development department will work to increase the median family income for Tacoma residents to at least \$65,311 and decrease the poverty rate to 17% by 2018.

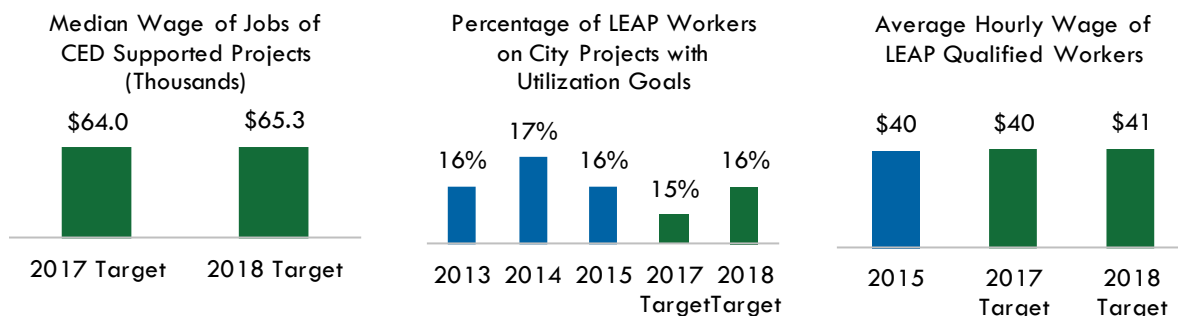


### Why is it important?

By increasing the median family income and decreasing the poverty rate, Tacoma will have more disposable income to enable participation in educational, cultural, recreational and entertainment experiences that will enhance residents' quality of life.

### What will we do?

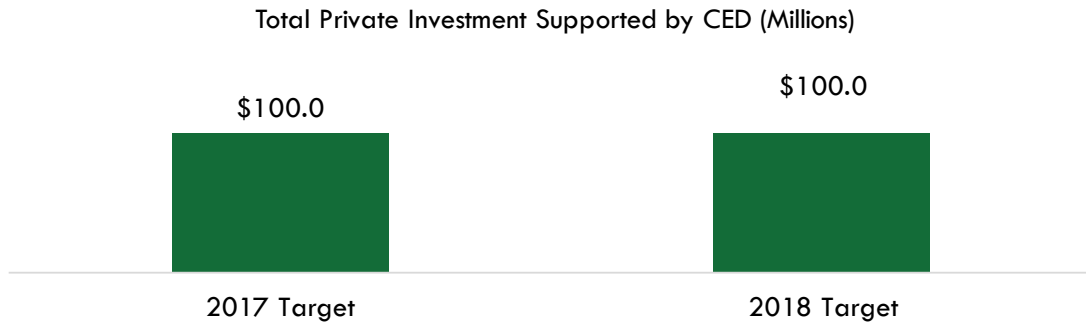
The Department will create partnerships with the Tacoma Public School District and higher education institutions to increase the local talent pool and recruit high tech and biotech firms as well as other livable wage employers. The Department will collect data on the implementation of the Local Employment Apprenticeship Program (LEAP), which is focused on getting local workers family wage jobs and information from the Tacoma Public School District on the graduates that pursue post-secondary education.



## 2. Strong Tax Base

### What is our goal?

In order to strengthen the tax base in Tacoma, the Community & Economic Development department will facilitate private investment through the retention, expansion and attraction of businesses and construction of market rate housing primarily in the Downtown and Mixed-Use Centers by a development value of at least \$100 million per year.

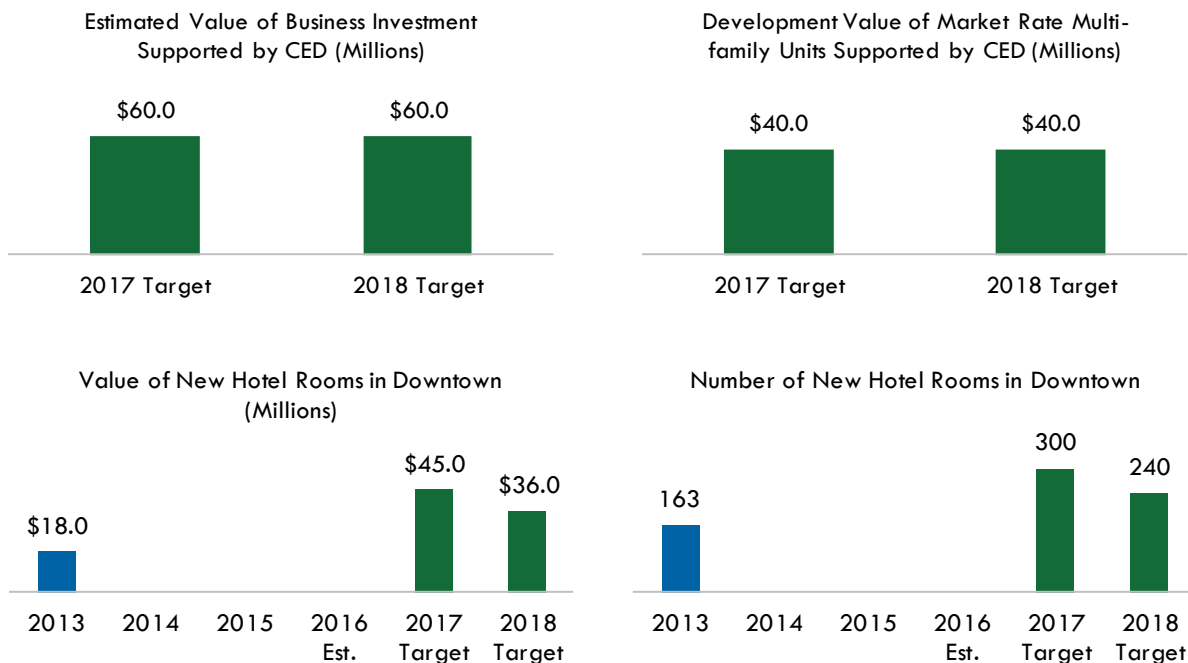


### Why is it important?

Private investment will result in community revitalization through greater community vitality, job opportunities, housing choices and revenue to meet local needs.

### What will we do?

The Department will participate in business retention/expansion visits, develop marketing outreach and customized proposals to recruit new businesses and investment, issue requests for proposals, provide developer tours, and coordinate with economic development partners. To measure these efforts, the Department will measure the value of business investment, hotel expansion, and multifamily growth.



### **3. Citizen Participation in Neighborhood-Based Programs**

#### **What is our goal?**

In order to expand neighborhood participation in public and private investments in Tacoma, the Community & Economic Development department will increase community engagement strategies through innovative approaches that reflect the goals of Tacoma 2025.

#### **Why is it important?**

By improving community engagement strategies, citizens will be better able to participate in the City's decisionmaking process relative to public investment and planning efforts. It will also result in empowering residents to shape the future of their neighborhoods.

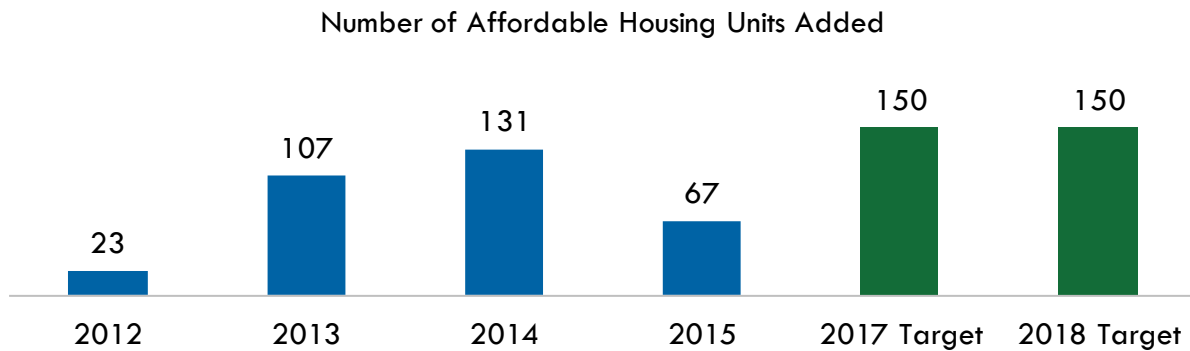
#### **What will we do?**

The Department will build and strengthen partnerships with community organizations; increase outreach within and beyond Business Districts and Neighborhood Councils to solicit broad-based participation and input. The Department will begin collecting baseline data on the number of Neighborhood-based stakeholder groups and community-based organizations. The Department will also focus its efforts on expanding engagement beyond neighborhood business district boundaries to include mixed use centers and increase the use of the Arts Administration and Small Business Enterprise Program resources to implement City projects.

## 4. Affordable Housing Stock

### What is our goal?

In order to increase the affordable housing stock in Tacoma, the Community & Economic Development department will work with developers to add 300 affordable housing units by 2018.

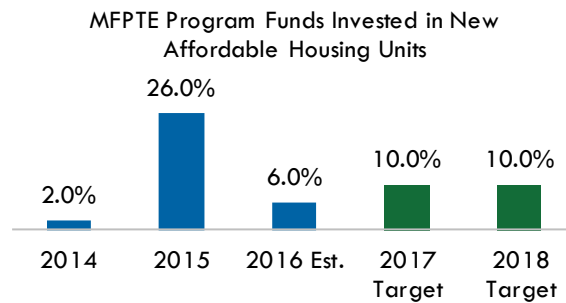


### Why is it important?

By providing affordable housing, the community will better be able to meet a basic need and allow for residents to use their remaining income to take care of other fundamental needs.

### What will we do?

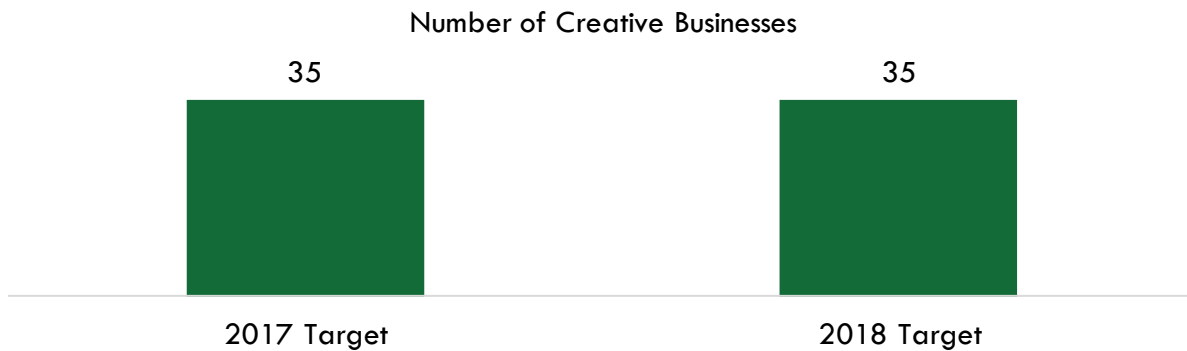
The Department will market the City's Multi-Family Property Tax Exemption (MFPTe) Program and work with development partners to facilitate property acquisition, construction, and rehabilitation of units, including issuing Requests for Proposals and providing ombudsman services.



## 5. Regional Hub for Creative Enterprise

### What is our goal?

In order to position Tacoma as a Regional Hub for Creative Enterprise, the Community and Economic Development department will work to attract 70 creative businesses by 2018.

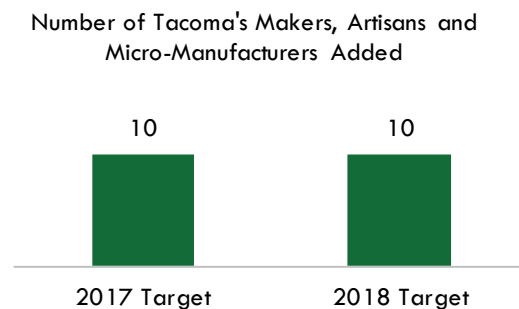
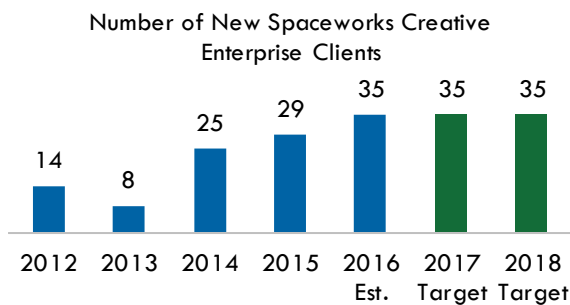


### Why is it important?

For-profit and non-profit creative businesses reflect the values of an innovative community, create jobs, and serve as destinations to generate wealth locally.

### What will we do?

The Department will increase demand for artistic works through percent of investment in public projects; increase supply by supporting arts administration as well as arts and cultural organizations; expand Spaceworks; and provide training for creative businesses, the maker community, and craft manufacturing.







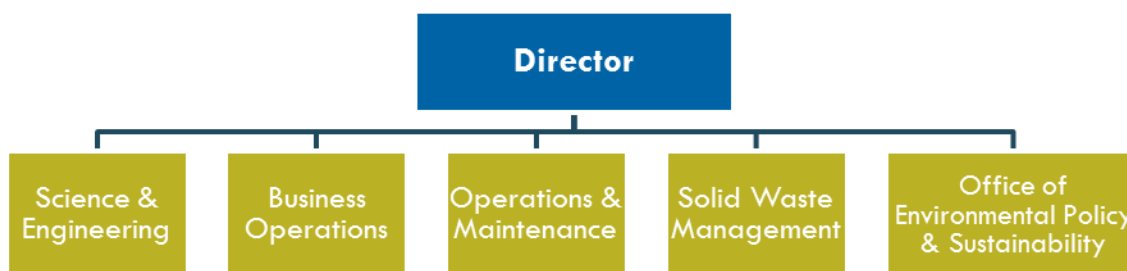
# Environmental Services

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## Mission

Provide sustainable and cost-effective management services to protect the environment, recover value from Tacoma's waste streams, and enhance the quality of life for citizens and ratepayers.

## Key Function Organization Chart



## Department Services

Environmental Services protects and restores natural resources, keeping Tacoma clean, safe and livable through garbage and recycling pickup, wastewater treatment, household hazardous waste disposal, and protection from stormwater pollution. Environmental Services focuses on the following utility functions:

### Solid Waste Management

Solid Waste improves quality of life for residents in Tacoma by safely, reliably, sustainably, and effectively managing the collection, disposal, and recycling of a variety of materials for more than 54,000 residential customers and more than 5,000 commercial customers. Working with the City's Tacoma CARES program, Community Based Services, and Call2Haul programs, Solid Waste also provides a variety of other related services to the community.

### Surface Water Management

Surface Water is responsible for protecting the environment and flood prevention by maintaining the City's capacity to move rain or property drainage away from ratepayers' properties using environmentally friendly best management practices. Additionally, Surface Water protects water quality by maintaining an intricate network of pipes, pump stations, and structures throughout the city, improving infrastructure through capital projects, and managing other programmatic elements in compliance with the National Pollutant Discharge Elimination System (MS4) permit issued by the State Department of Ecology.

### Wastewater Management

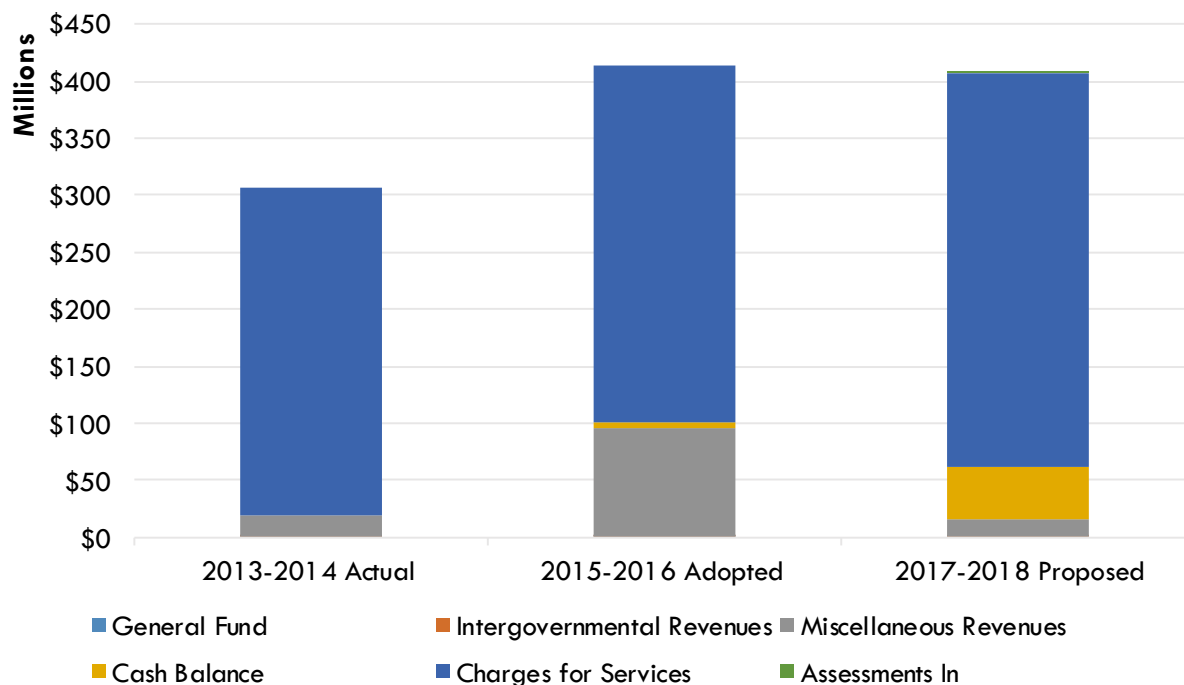
Wastewater protects the public from contaminants in water disposed of in household or business sinks, toilets, and floor drains. Wastewater Management ensures compliance with the National Pollutant Discharge Elimination System (NPDES) permit issued by the State Department of Ecology while preserving

and protecting the aquatic environment in the greater Tacoma area. Wastewater treats water for discharge, recycles biosolids, and collects and uses biogas. Wastewater operates two award winning wastewater treatment plants, hundreds of miles of wastewater pipe, and dozens of pump stations.

### **Office of Environmental Policy & Sustainability**

The Office of Environmental Policy and Sustainability develops, promotes, and implements sustainable practices and policies through education, research, community partnerships and programs, and performance management throughout the City both internally within the organization and in the community.

## Environmental Services Funding by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
General Fund	355,456	483,132	
Intergovernmental Revenues	745,579	300,000	231,600
Charges for Services	288,149,398	312,831,000	346,589,294
Miscellaneous Revenues	17,711,217	95,758,730	14,928,157
Assessments In			1,225,887
Cash Balance		4,814,646	45,985,477
<b>Grand Total</b>	<b>\$306,961,650</b>	<b>\$414,187,508</b>	<b>\$408,960,415</b>

## Funding Summary

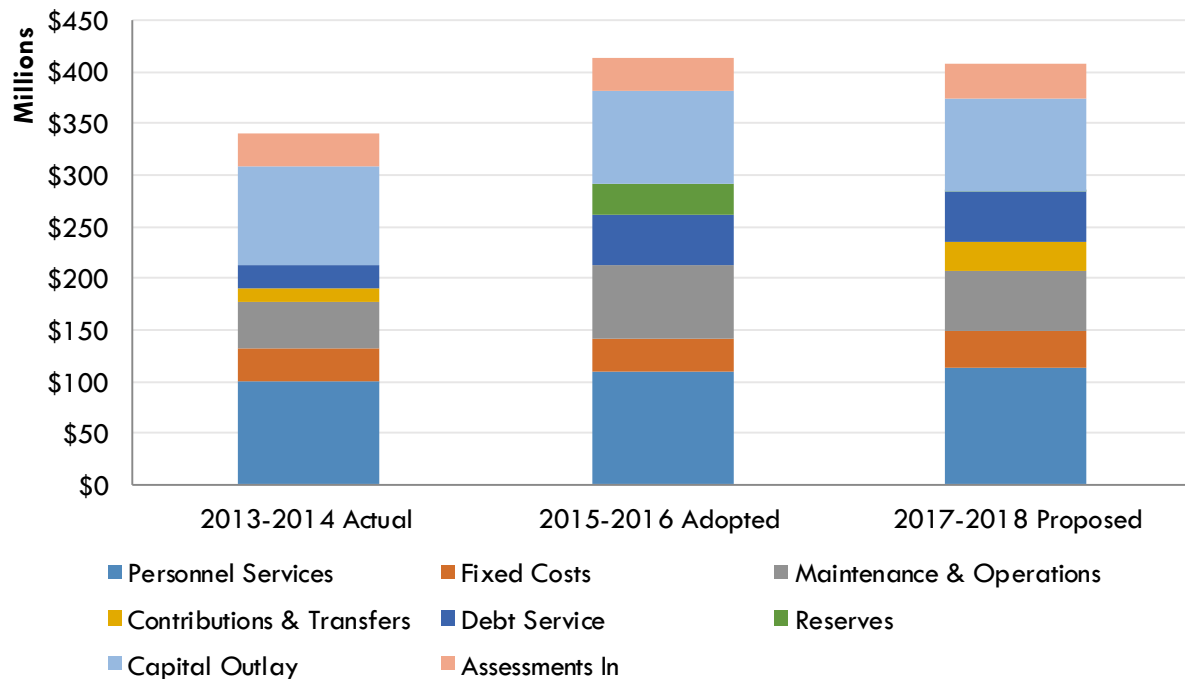
Environmental Services is primarily funded through Charges for Service to customers who use the utilities services, which include solid waste (garbage and recycling), surface water, and wastewater. Operating revenues for the three utilities are projected to increase in the 2017-2018 biennium.

The Department's Intergovernmental Revenues include state and federal grants, which fluctuate from biennium to biennium. Another significant revenue source is Miscellaneous Revenues, which includes additional grants, rental revenue, and capital contributions. In the 2015-2016 Adopted Budget, Miscellaneous Revenues included revenue for capital projects. That revenue account was removed in the 2017-2018 Proposed Budget.

Prior to 2017, the General Fund provided funding for the Office of Environmental Policy & Sustainability (OEPS). In the 2017-2018 Proposed Budget, OEPS was moved to a Special Revenue Fund to better account for its revenues. Assessments In represents the majority of OEPS funding.

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

## Environmental Services Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	99,312,351	108,985,518	114,275,999
Fixed Costs	32,196,350	31,781,493	34,590,686
Maintenance & Operations	45,670,838	71,941,666	57,759,929
Contributions & Transfers	12,604,139		29,453,576
Debt Service	23,762,288	48,917,742	48,262,824
Capital Outlay	95,467,743	90,058,100	89,890,905
Assessments In	32,101,091	32,238,490	34,728,278
Assessments Out	(3,185,594)	(375,844)	(2,689)
Reserves		30,640,343	907
<b>Grand Total</b>	<b>337,929,206</b>	<b>414,187,508</b>	<b>408,960,415</b>
<b>Full Time Equivalents</b>	<b>545.4</b>	<b>535.6</b>	<b>519.8</b>

**Note:** The expenditure graph shows total gross costs for the Department. The department assesses some of its costs to other funds, which are shown in the table above as Assessments Out.

## Expenditure Summary

Personnel Services, employee salaries and benefits, is a large cost-driver for the Department – almost 30 percent of total expenditures. The Environmental Services expenditure budget also includes other overhead costs such as Fixed Costs and Maintenance & Operations. Fixed Costs include fleet maintenance and repair, insurance, and rent. Maintenance & Operations expenditures are those that support the Department's function, such as supplies, equipment, and professional services. The Environmental Services utilities also pay a Gross Earnings Tax that is shown in expenditures as a transfer out. This expenditure was reported differently in the 2015-2016 Adopted Budget as part of Maintenance & Operations.

In addition to overhead costs for operating the utility functions of Environmental Services, the Department also dedicates a substantial portion of its budget toward Capital Outlay – maintaining or replacing aging infrastructure and equipment and providing new infrastructure.

During 2013-2016, funding source Assessments In was reported as a credit to expenditures (Assessments Out). In 2017-2018, the transfer to support Office of Environmental Policy & Sustainability moved to an internal service fund and these costs are now classified as a funding source (Assessments In). A portion of the overall increase in expenditures is because the costs sent out to non-General Fund departments no longer report as a credit to expenditures.

In the 2017-2018 Proposed Budget, the Department is not making the same contributions to Reserves as was made in 2015-2016.

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

## 2025 Goals and Performance Measures



### 1. Waste Diversion from Landfills

In order to support a sustainable community, Environmental Services will educate citizens, provide customer incentives, and provide outreach programs to increase waste diversion from landfilling 10% by 2025.



### 2. Customer Satisfaction

In order to ensure service excellence, Environmental Services will develop a coordinated customer service process and work to continuously improve the culture of the Department to increase customer satisfaction with ES utilities 10% by 2025.



### 3. Asset Management Plans for Stormwater and Wastewater Collection Systems

In order to improve the efficiency of operations and maintenance, Environmental Services will establish an asset management program utilizing data in decisionmaking, performing cost-benefit analysis, and performing life-cycle cost financial management of all utility assets by 2025.

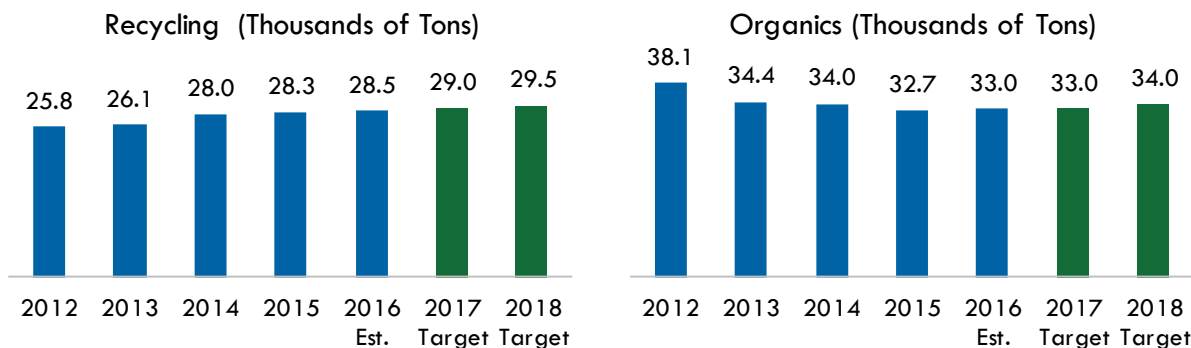


# 2017-2018 Goals and Performance Measures

## 1. Waste Diversion from Landfills

### What is our goal?

In order to support a sustainable community, Environmental Services will educate citizens, provide customer incentives, and provide outreach programs to increase waste diversion from landfilling 4% by 2018.

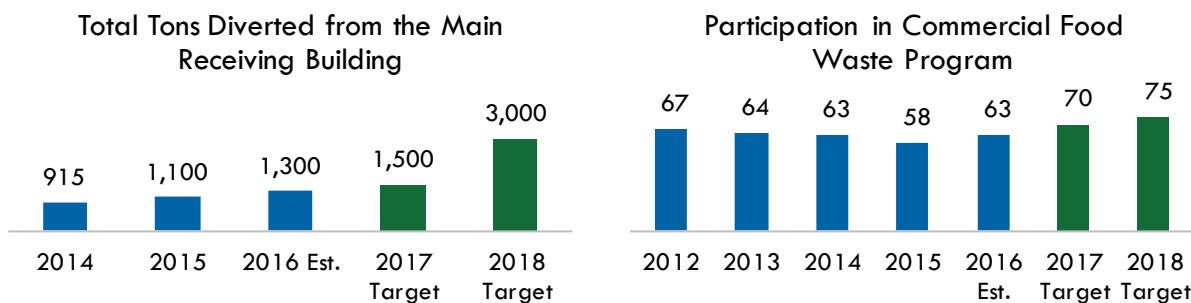


### Why is it important?

Landfilling of recoverable waste is a waste of natural resources. It significantly contributes to climate change and increases potential air and water pollution. Reducing the waste that is landfilled reduces the impacts to the surrounding environment, which leads to a sustainable community. Recycling or reducing waste lowers the emissions of greenhouse gases and the amount of harmful pollutants that are released into the community. Recycling programs may also increase the green sector jobs in Tacoma.

### What will we do?

Environmental Services will expand operational activities aimed at material recovery at the Recovery & Transfer Center; continue implementation of customer audits, educational programs, and marketing activities; and conduct further outreach for commercial food waste recruitment.



## **2. Customer Satisfaction**

### **What is our goal?**

In order to ensure service excellence, Environmental Services will develop a coordinated customer service process and work to continuously improve the culture of the department to increase customer satisfaction with ES utilities 2% over the 2016 baseline by 2018.

### **Why is it important?**

Environmental Services customers rate the Department's services as fair to good. The goal is for customers to rate utility services as excellent. Improving the customer experience will require quality control of services as well as quality control of contact with customers. Improving services and interactions with customers will provide the community with a cleaner environment (cleaner water, a cleaner city, better management of the waste products of urban living) while ensuring that customers are treated with courtesy and respect and made aware of the benefits the Environmental Services utilities provide.

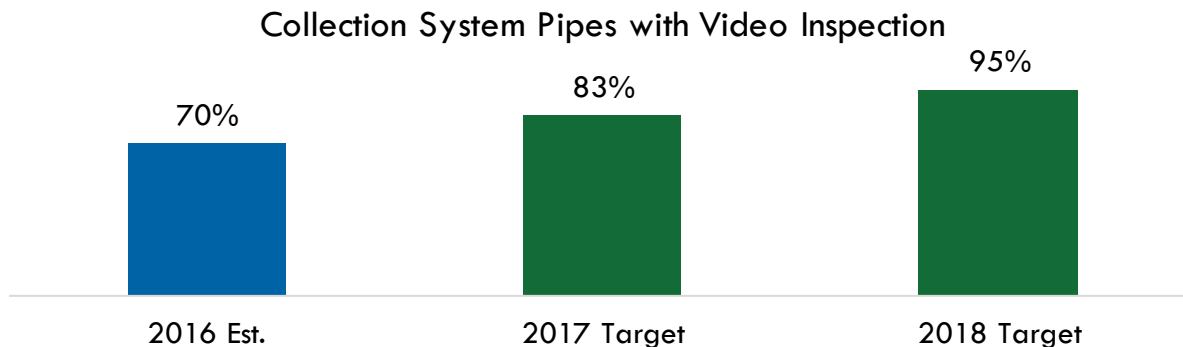
### **What will we do?**

Environmental Services will strengthen and maintain service quality control mechanisms. Staff will conduct a baseline customer survey to determine areas that need improvement, develop a coordinated customer service process, and work to continuously improve the culture of the department to increase customer satisfaction with Environmental Services utilities.

### 3. Asset Management Plans for Stormwater and Wastewater Collection Systems

#### What is our goal?

In order to accurately plan for replacement of sewer pipes, Environmental Services will perform a condition assessment (video inspection) on 95% of all stormwater sewer pipes and sanitary sewer pipes by 2018.

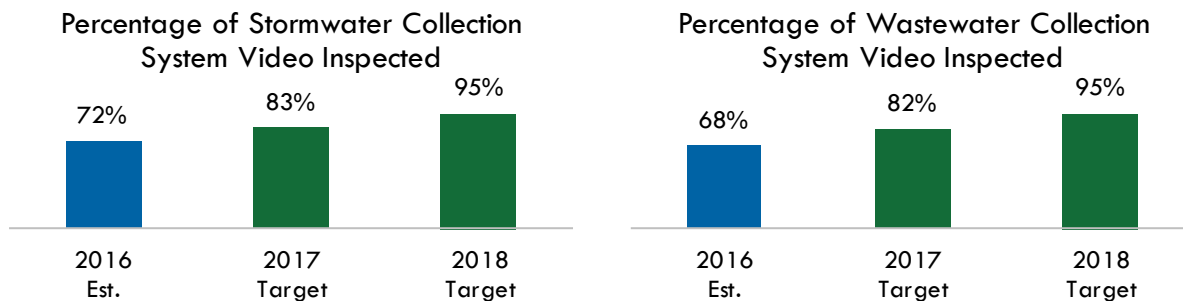


#### Why is it important?

Lack of condition assessments (video inspections) information prevents the ability to accurately plan for the replacement of the sewer collection systems. The ability to accurately plan for the replacement of the sewer pipes will reduce the number of emergency replacements, service interruptions, and sanitary sewer overflows due to failure of the pipes.

#### What will we do?

Environmental Services will prioritize maintenance activities related to video inspection of stormwater and sanitary sewer pipes, as well as contract out video inspection services as required.





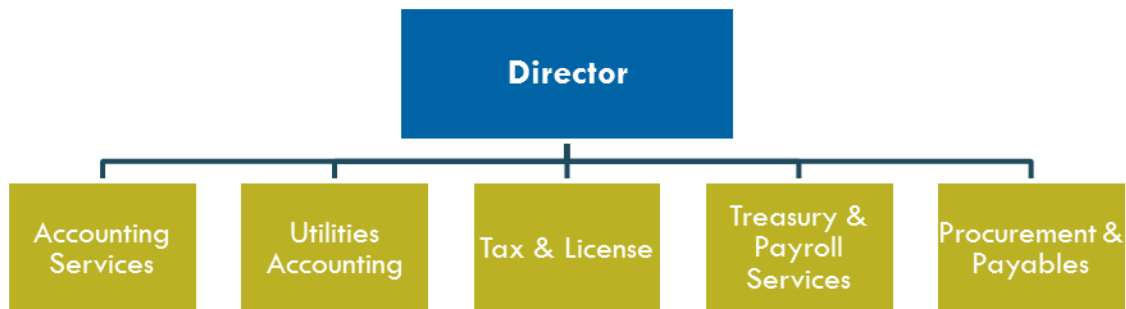
# Finance

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## Mission

Deliver accurate, fiscally prudent, and cost-effective financial management services that support and enhance the quality of life for Tacoma's citizens, businesses, taxpayers and ratepayers and supports the City in meeting its mission to provide high-quality, innovative, and cost-effective municipal services by providing financial expertise, accountability, and transparency.

## Key Function Organization Chart



## Department Services

### Accounting

Accounting is responsible for providing accounting and fund management services, maintaining the general ledgers, and preparing financial statements for the various departments of the City's General Government. In addition, this office provides citywide reporting, compliance and grant financial management.

### Utilities Accounting

Utilities Accounting is responsible for providing accounting and fund management services, maintaining the general ledgers, and preparing financial statements for Tacoma Public Utilities.

### Tax & License

Tax & License is responsible for registering and licensing businesses in Tacoma and collecting annual business and regulatory license fees. The Division is also responsible for collecting City Business & Occupation, utility, and gambling taxes. In addition, Tax & License enforces the City's employment standards and pet license programs.

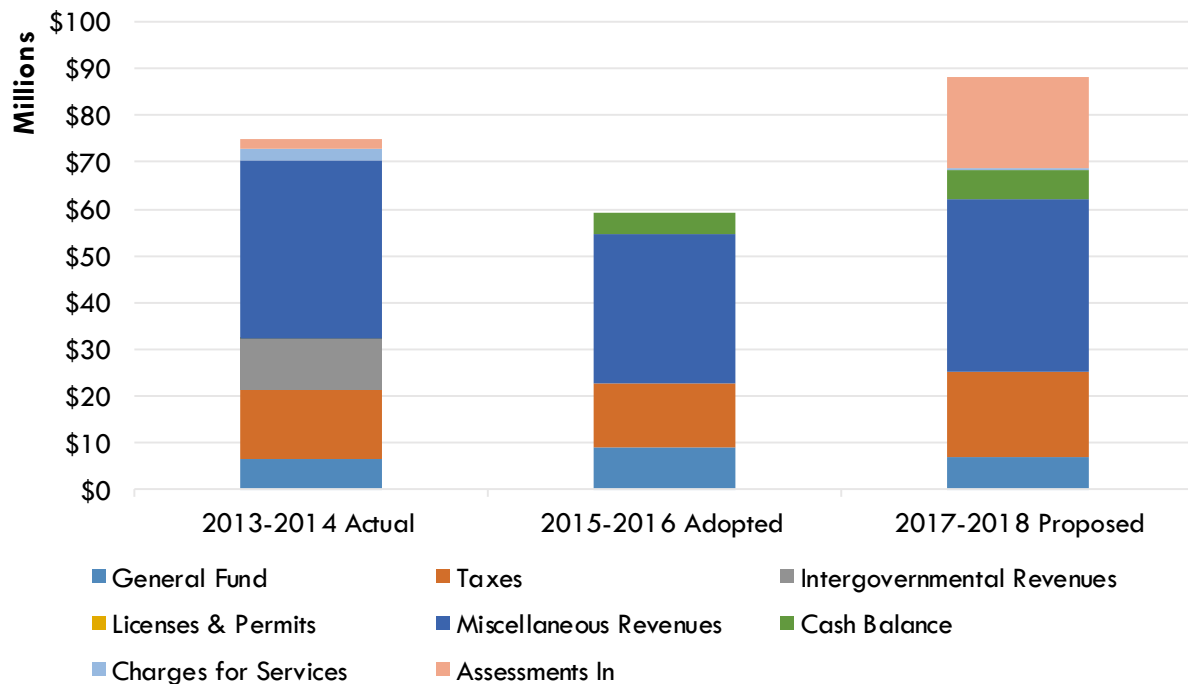
### Treasury & Payroll

Treasury & Payroll is responsible for managing the City's cash resources, investments, outstanding debt, billing, collection, and managing city payroll services.

## **Procurement & Payables**

Procurement & Payables is responsible for the effective and legal procurement of and payment for goods and services, while working in partnership with City departments and the business community.

## Finance Funding by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
General Fund	6,297,283	9,153,374	6,925,166
Taxes	15,048,194	13,628,050	18,422,500
Licenses & Permits	237		
Intergovernmental Revenues	10,977,662		
Charges for Services	2,647,300		370,000
Miscellaneous Revenues	37,909,594	31,910,265	36,794,792
Assessments In	2,205,079		19,441,573
Cash Balance		4,667,401	6,308,546
<b>Grand Total</b>	<b>\$75,085,349</b>	<b>\$59,359,090</b>	<b>\$88,262,577</b>

## Funding Summary

The Finance Department is funded primarily through payments from other City departments for the services provided. These services include payroll, treasury, purchasing, accounts payable, and accounting. Tax & License remains in the General Fund in 2017-2018. Taxes are comprised of REET and Property Taxes which fund capital projects. The 35% increase in Taxes from 2015-2016 is due to positive revenue trends. Charges for Services of \$370 K are comprised of customer fees related to late or insufficient payments. Miscellaneous Revenues for the Department include a \$17.7 M transfer from the General Fund into Debt and Capital Funds as well as transfers from other funds totaling \$19.1 M.

From 2013-2016, the funding source Assessments In was reported as a credit to expenditures (Assessments Out). This credit reflected the portion of the costs that were sent to other departments. The Department moved to an internal service fund in 2017-2018, these costs are now classified as a funding source (Assessments In).

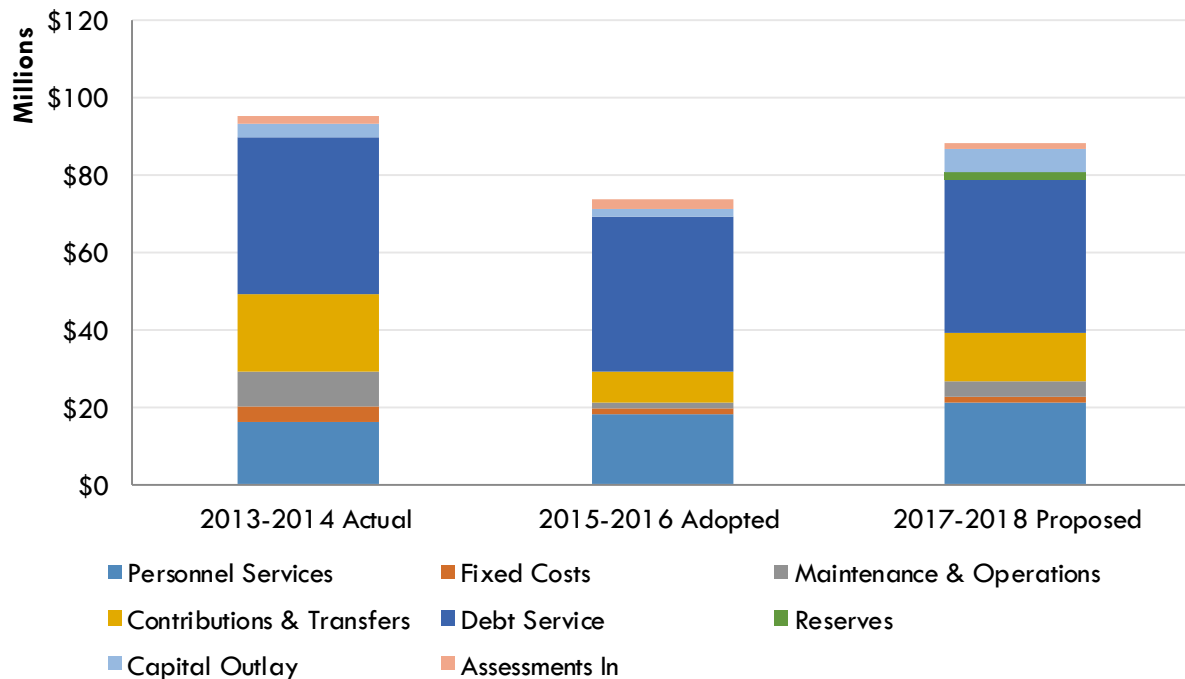
Cash Balance is the use of reserves accumulated in previous years to fund current operations.

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.



## Finance Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	16,087,663	18,414,149	21,419,553
Fixed Costs	3,986,882	1,350,991	1,212,939
Maintenance & Operations	9,223,093	1,684,333	4,220,071
Contributions & Transfers	19,954,118	7,901,500	12,145,000
Debt Service	40,725,713	40,088,439	39,868,527
Capital Outlay	3,478,984	1,800,000	5,823,572
Assessments In	2,063,212	2,376,827	1,512,261
Assessments Out	(10,569,218)	(14,257,149)	(69,641)
Reserves			2,130,295
<b>Grand Total</b>	<b>\$84,950,447</b>	<b>\$59,359,090</b>	<b>\$88,262,577</b>
<b>Full Time Equivalents</b>	<b>74.6</b>	<b>79.8</b>	<b>91.6</b>

**Note:** The expenditure graph shows total gross costs for the Department. The department assesses some of its costs to other funds, which are shown in the table above as Assessments Out.

## Expenditure Summary

Personnel Services for the Finance Department have grown due to the expected wage and benefit cost increases along with proposed staffing increases in the 2017-2018 biennium. Fixed Costs are expenditures that are managed at the City level rather than the departmental level such as building rent, insurance, and communications costs. Maintenance & Operations, which are expenditures used to support the Department and its staff such as training, supplies, and professional services, have increased between 2015-2016 and 2017-2018 due to the implementation and maintenance costs of the Procure-2-Pay project as well as a one-time payment to Metro Parks to fund projects. The other major cost drivers are

Debt Service, which is the amount of money necessary to pay interest and principal to holders of the City's debt; Contributions & Transfers, which are expenditures for amounts sent by one fund to another, or to an external agency.

From 2013-2016, funding source Assessments In was reported as a credit to expenditures (Assessments Out). In 2017-2018, the Department moved to an internal service fund and these costs are now classified as a funding source (Assessments In). A portion of the overall increase in expenditures is because the costs sent out to non-General Fund departments no longer report as a credit to expenditures. In 2017-2018, Assessments In have decreased because the Department no longer receives assessments from other internal services (except for charges from TPU).

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

## 2025 Goals and Performance Measures



### 1. Financial Health

Maintain or improve the City's general obligation (GO) bond rating to the AA category by all bond rating agencies rating the City's debt by 2025.



### 2. Financial Operations

In order to improve financial operations, the Finance department will apply continuous improvement techniques to improve financial operations and processes and review, refine, and/or modify all major financial processes by 2025.



### 3. Financial Materials

In order to improve the readability of financial materials to increase financial transparency, the Finance department will create more appealing, visual, and readable financial documents by 2025.

# 2017-2018 Goals and Performance Measures

## 1. Financial Health

### What is our goal?

In order to increase the financial health of the City of Tacoma, the Finance department will receive good reviews from independent reviewing agencies by increasing the City's bond rating to AA by 2018 and continuing to receive no audit findings.

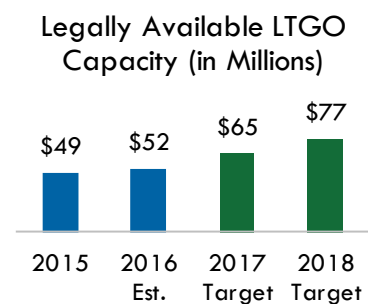
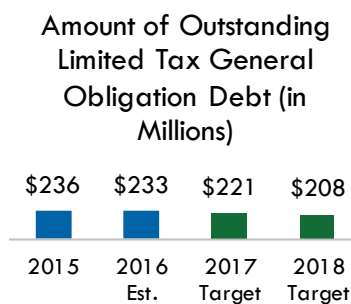
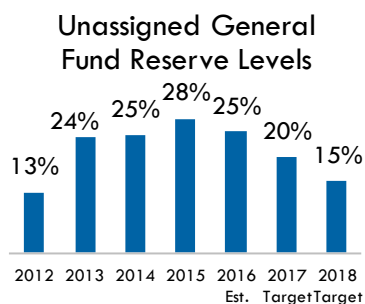
City's General Obligation Bond Rating	2012	2013	2014	2015	2016	2017	2018	2025
<b>Fitch</b>	A+	A+	A+	A+	A+	A+	AA	AA+
<b>Moody's</b>	Aa2	Aa3	Aa3	Aa3	Aa2	Aa2	Aa2	Aa1
<b>Standard and Poor's</b>	AA	AA	AA	AA	AA	AA	AA	AA+
<b>Number of Audit Findings</b>	0	0	0	0	0	0	0	0

### Why is it important?

It is necessary to watch reserve levels, follow sound financial policy, and regularly review financial processes in order to be a well-run, cutting edge city. Failure to follow these practices could lead to long term instability and create financial emergencies for the City. The Finance department has taken many steps consistent with higher bond ratings and receiving no audit findings. The Department will continue to build financial stability for the City and ensure consistent service delivery to the Citizens of Tacoma. Moreover, there are immediate financial benefits such as reduced costs of borrowing money which allows the City to spend less money on financing expenditures and more money providing goods and services to citizens.

### What will we do?

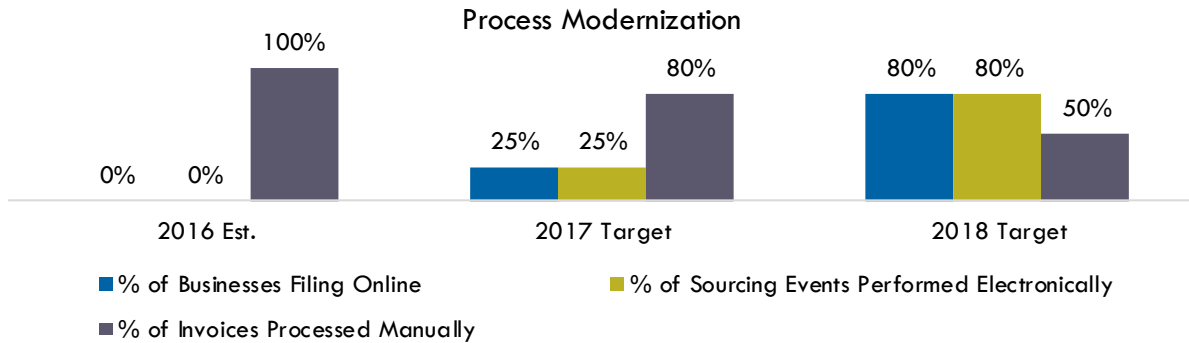
To maintain good bond ratings, the Finance department will perform a variety of best practices such as regularly monitoring reserve levels and financial performance. The department will also produce timely and accurate reports in a transparent manner; meet legal deadlines; and avoid audit findings.



## 2a. Financial Operations

### What is our goal?

In order to improve financial operations, the Department will focus on modernizing major processes in the Tax & License and Procurement & Payables divisions by 2018.

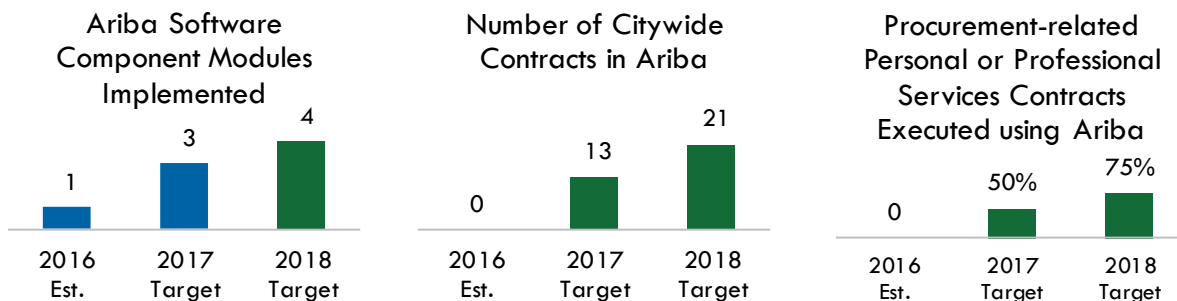


### Why is it important?

Many of the City's financial processes are old, inefficient, manual, and paper-based which causes them to be slow and prone to errors. Improving these processes will improve access to critical information, improve processing times, reduce the number of manual errors and rework while increasing overall organizational throughput.

### What will we do?

Over the 2017-2018 biennium the Finance department will implement new purchasing software (SAP Ariba), build new citywide contracts, and encourage citizens to pay taxes and renew businesses licenses online.



## 2b. Financial Operations

### What is our goal?

In order to increase the equity and quality of the work environment for workers in Tacoma, the Tax & License division will increase the number of businesses self-reporting as in compliance with employment standards on their business renewals to 100% by 2018.

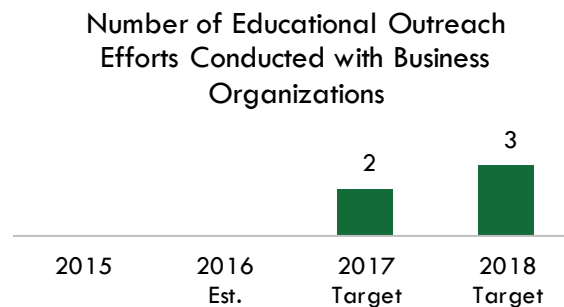


### Why is it important?

New laws have been passed that seek to improve the working conditions for people employed within the City of Tacoma and not all businesses are in compliance. Helping all businesses comply with policies such as paid leave and minimum wage laws will increase the equity and quality of the work environment for individuals who work within the City of Tacoma.

### What will we do?

In order to ensure compliance with these new laws, the Tax & License division will conduct at least 5 educational outreach events with business organizations.



### 3. Financial Materials

#### What is our goal?

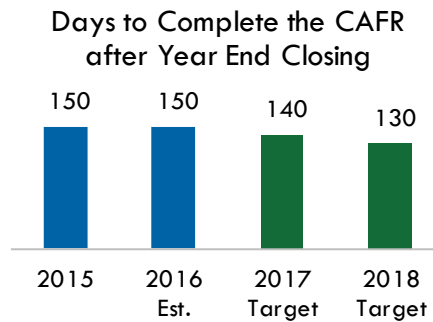
In order to improve the readability of financial materials to increase financial transparency, the Finance department will create a more appealing, visual, and readable document based on the information found in the Comprehensive Annual Financial Report (CAFR) in 2018.

#### Why is it important?

The CAFR and other financial documents have a wealth of information that is not easily accessible to citizens. Improving the readability and accessibility of these reports will increase citizen understanding of the City's financial operations and build trust in its financial management.

#### What will we do?

In order to increase public consumption of the CAFR, the Department will make the documents publicly available, create a fun and visual CAFR document, and explore additions to the document such as "Top 10 Things you Should Know about Tacoma."







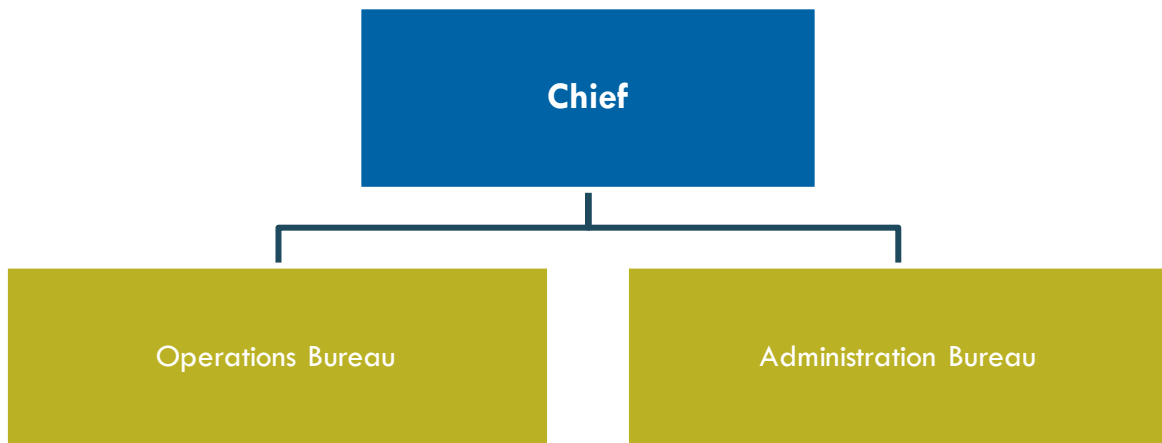
# Fire

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## Mission

Protect people, property, and the environment.

## Key Function Organization Chart



## Department Services

The Tacoma Fire Department offers vital services to the residents of Tacoma, Fife, and Fircrest including:

### 911 Dispatch & Emergency Communications

The Tacoma Fire Department operates a 911 call center, providing initial dispatch and emergency incident communications for the Tacoma Fire Department and American Medical Response private ambulance. The center is staffed with uniformed firefighters, all certified as emergency medical technicians, and emergency medical dispatchers.

### Fire Suppression & Emergency Medical Services

Firefighters assigned to engine, squad, and ladder companies serve as first-responders to all emergency incidents, including structure, vehicle, and brush fires. They also respond to all emergency medical incidents and initiate medical treatment and patient rescue before paramedics arrive. They conduct basic fire safety inspections for more than 5,000 residential, commercial, and industrial buildings annually.

## **Emergency Management**

The Emergency Management Program oversees the City's efforts to prepare for, mitigate against, respond to, and recover from disasters or major emergencies impacting our community. Emergency Management staff coordinates departmental efforts citywide to ensure continued governmental operations during disasters and provides education and training to residents and City employees on disaster preparedness. Additionally, this group interfaces with external organizations, including state and federal agencies, to provide a coordinated response and obtain additional resources when necessary.

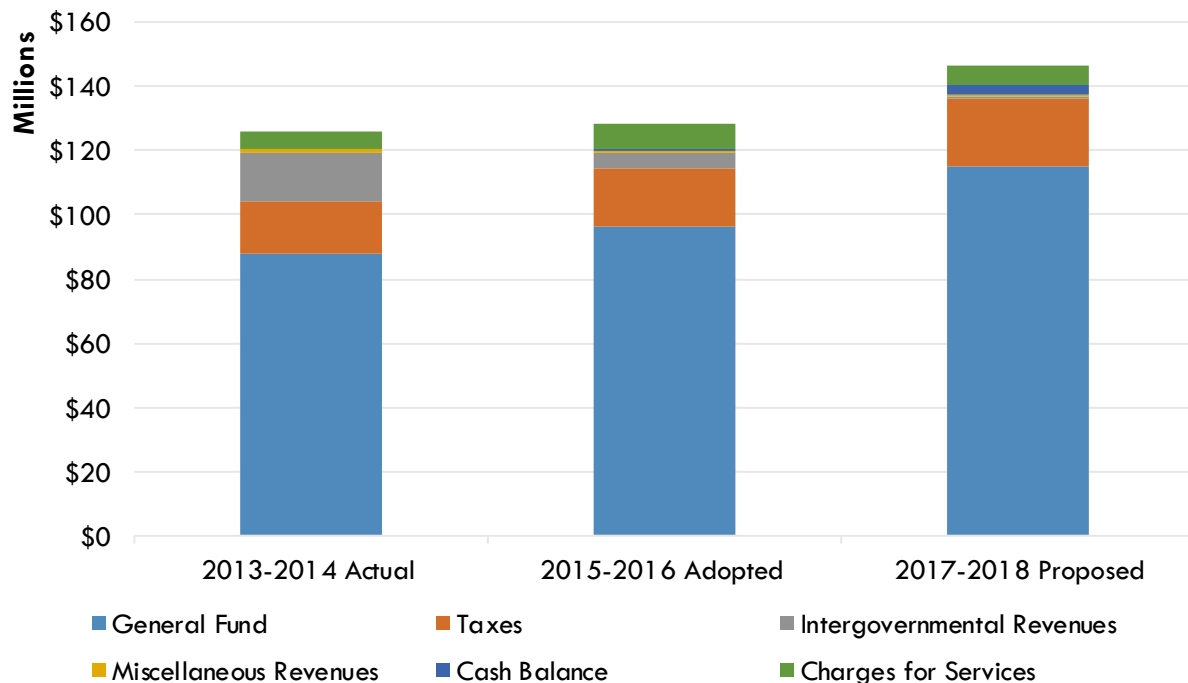
## **Fire Prevention**

Fire Prevention staff conduct technical inspections required for hazardous and high occupancy buildings, such as hospitals and multi-family apartment buildings. Personnel within this division also investigate fires, issue permits for fire protection systems, and review new construction plans for adherence to fire safety codes.

## **Fire Administration**

Fire Administration handles the general administration and management of Tacoma Fire Department resources and supports Fire Department operations. Divisions within Fire Administration include administrative support, electrical maintenance, EMS prevention and outreach, facility maintenance and supplies, finance and budget, fire apparatus and vehicle maintenance, grant management, harbor code enforcement, human resources, information systems and technology, public relations, training and education, and volunteer services.

## Fire Funding by Category



## Funding Summary

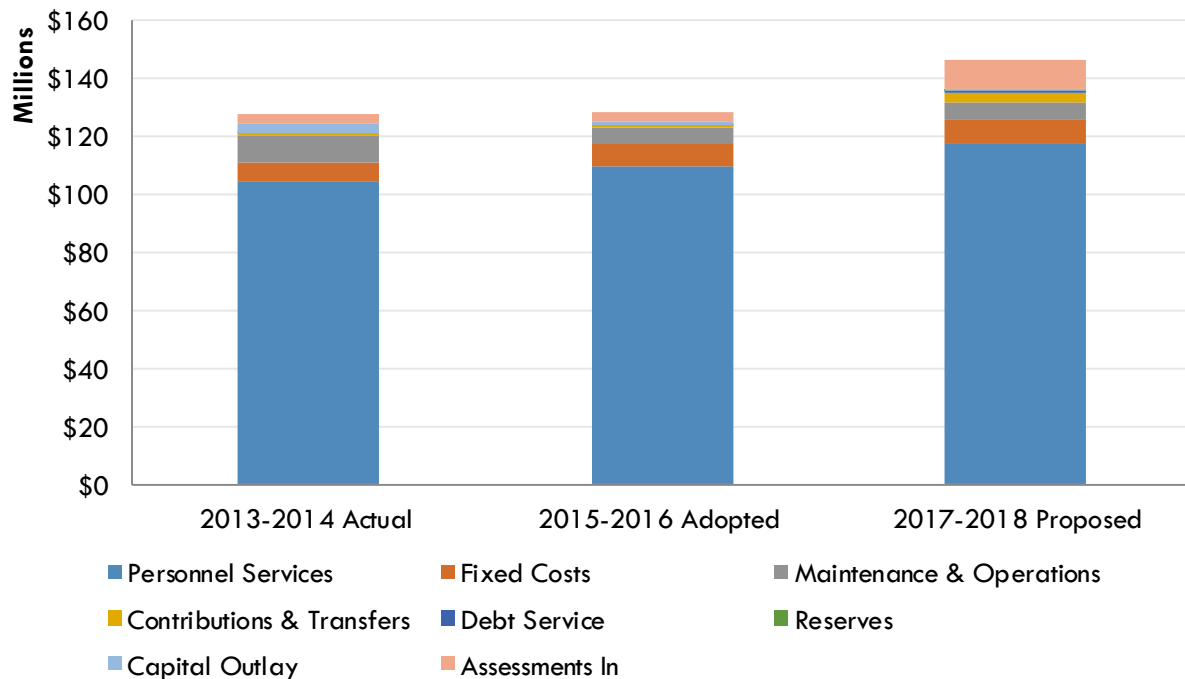
The Fire Department is over 78% funded by General Fund revenues, of which the Department is responsible for collecting \$8.4 M for protection services contracts with Fircrest and Fire District 10, \$1.5 M from prevention permits and inspection fees, and \$220 K in emergency transport fees.

Taxes are property taxes from the EMS levy which is \$0.50 per \$1,000 of assessed valuation.

Charges for Service are primarily for emergency transport fees. EMS revenues (private ambulance transport revenue) supply another \$1.5 M of departmental funding.

Intergovernmental Revenues are primarily grant-related revenues and less than 1% of the Department is currently funded with grants. In the past, this Department was nearly 12% funded by grants when over 35 positions were funded with federal SAFER grants. The remaining 2.4% of the department is supported using cash reserves.

## Fire Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	104,447,392	109,738,214	117,996,730
Fixed Costs	6,803,025	7,861,765	7,929,769
Maintenance & Operations	8,983,776	5,533,783	5,958,480
Contributions & Transfers	571,689	314,500	3,329,700
Debt Service	41,407	283,468	296,668
Capital Outlay	3,661,887	1,206,088	738,600
Assessments In	3,127,511	3,501,026	10,316,038
Reserves			83,700
<b>Grand Total</b>	<b>\$127,636,687</b>	<b>\$128,438,844</b>	<b>\$146,649,685</b>
<b>Full Time Equivalents</b>	<b>389.5</b>	<b>388.2</b>	<b>397.3</b>

## Expenditure Summary

Personnel Services, including wages and benefits for over 397 FTEs, comprises over 80% of expenditures. In 2017-2018 the Department is proposing to add 10 positions for enhanced service and initiatives.

Fixed Costs are expenditures that are managed at the City level rather than the departmental level. For example, rent, insurance, communications costs and fleet maintenance.

Contributions & Transfers account for dollars the Department will send to another department or fund for direct services and purchases; the significant increase in 2017-2018 over 2015-2016 is due to fleet replacements of over \$2 M and a one-time \$700 K transfer from the TFD Special Revenue Fund.

Debt Service includes payment of an interfund loan for the renovation of the fireboat Commencement.

Capital Outlay for 2017-2018 includes a fire alerting system, small vehicle replacements and vehicle shelters, electronic pre-fire planning software, electronic command system software, server replacements and assorted equipment for the new proposed positions.

Assessments In are internal service charges from City departments such as Human Resources, Finance and the City Attorney's Office. They changed from 2015-2016 to 2017-2018 based on (1) changes in the service provider's budget, (2) changes in the benefitting department's use of the services, (3) changes in other departments' use of the services, and (4) changes in the methodology used to distribute the costs to benefitting departments, including the creation of an internal service fund to fully distribute costs to benefitting departments in 2017-2018.

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on pages 44.

## 2025 Goals and Performance Measures



### 1. Loss of Life and Property from Fire

In order to increase public safety, the Tacoma Fire Department will provide community outreach education to eliminate the loss of life from fire and reduce the value of property loss 25% by 2025.



### 2. Emergency Medical Service Incidents

In order to improve the ability of firefighters to respond to true medical emergencies, the Tacoma Fire Department will reduce the number of EMS dispatches 15% by 2025.



### 3. Tacoma Fire Department's Commissioned Workforce Diversity

In order to increase equity, the Tacoma Fire Department will employ recruitment strategies aimed to diversify the commissioned workforce of the Fire Department to reflect the (racial and gender) demographics of the community by 2025.



### 4. False Alarms

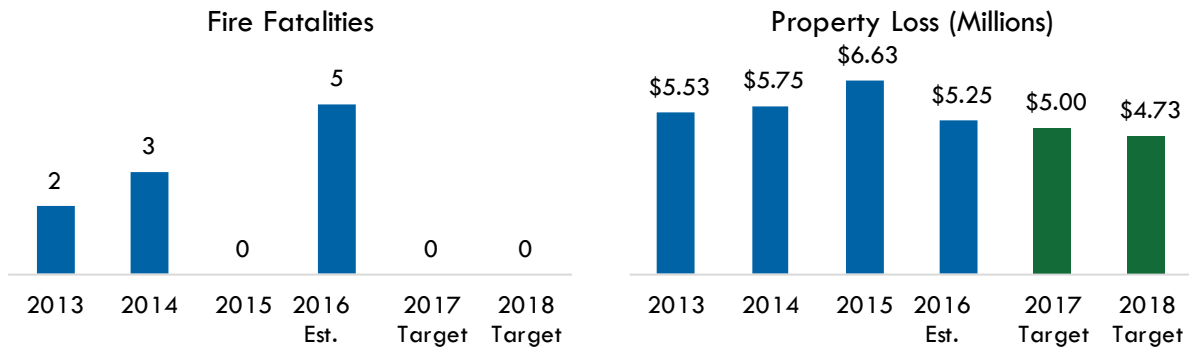
In order to improve the Department's response time to emergency incidents, the Tacoma Fire Department will reduce the number of false alarm incidents 25% by 2025.

# 2017-2018 Goals and Performance Measures

## 1. Loss of Life and Property from Fire

### What is our goal?

The Tacoma Fire Department will provide community outreach education to eliminate the loss of life from fire and reduce the value of property loss from fire 10% by 2018.

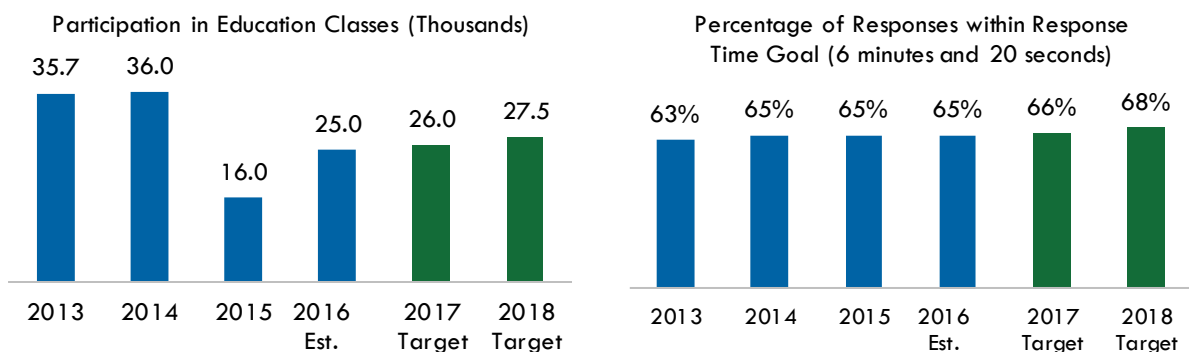


### Why is it important?

The Tacoma Fire Department believes that a community educated about fire risks is a safer community. Reducing property loss from fire will also make the City a more livable community. Although the City currently experiences a relatively small number of fatalities from fire, often these deaths are preventable and are devastating to the community's families. The goal is to reduce the loss of life from fires to zero. Additionally, reducing the amount of property damage from fires in homes and businesses can significantly improve community livability.

### What will we do?

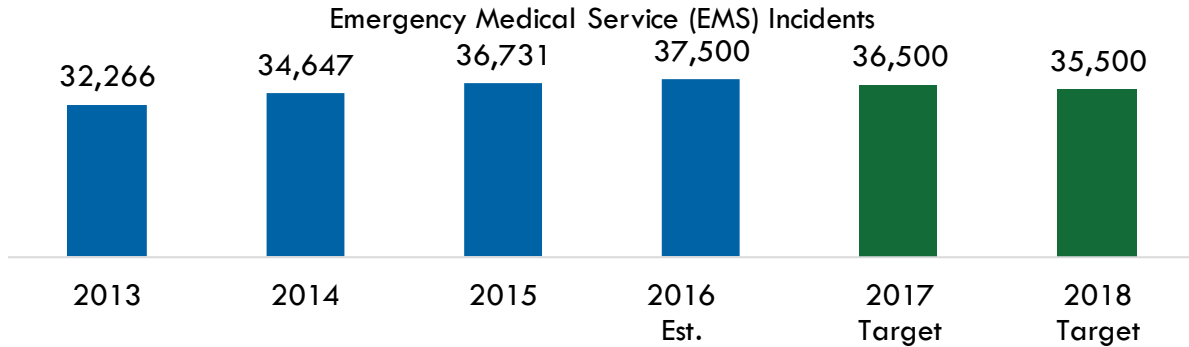
The Tacoma Fire Department will increase participation in education classes and strive to meet response time goals to fires.



## 2. Emergency Medical Service Incidents

### What is our goal?

In order to improve the ability of firefighters to respond to true medical emergencies, the Tacoma Fire Department will reduce the number of EMS dispatches 5% by 2018.

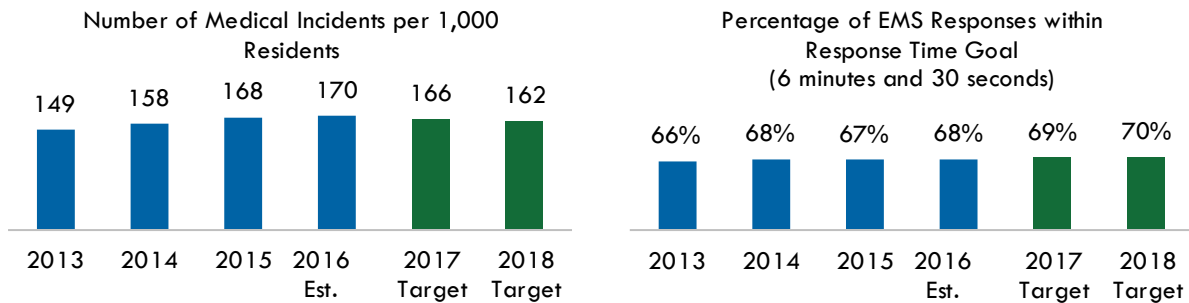


### Why is it important?

The continual growth of citizens using the emergency response system for non-emergency situations is problematic for the community. Proper use of 911 will improve response times to true emergencies by increasing firefighter availability.

### What will we do?

The Tacoma Fire Department will connect high utilizers of the 911 system with alternative community resources and provide EMS prevention education.

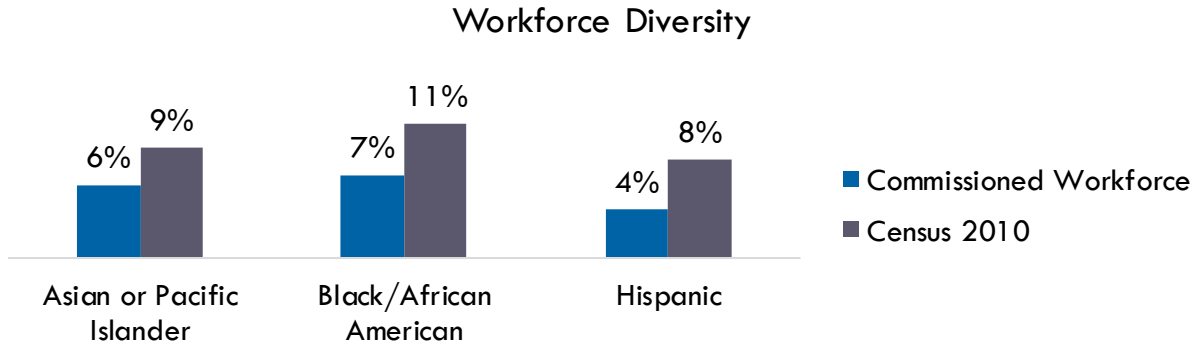




### 3. Tacoma Fire Department's Commissioned Workforce Diversity

#### What is our goal?

In order to increase equity, the Tacoma Fire Department will employ recruitment strategies aimed to diversify the workforce of the Fire Department to reflect the community.

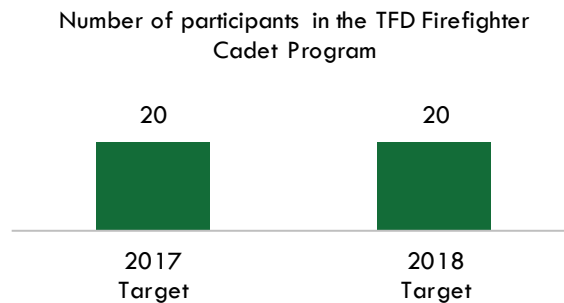


#### Why is it important?

The racial and gender diversity of the Department does not match the community served. Improving diversity will increase the level of trust of the community and the cultural competency of TFD firefighters.

#### What will we do?

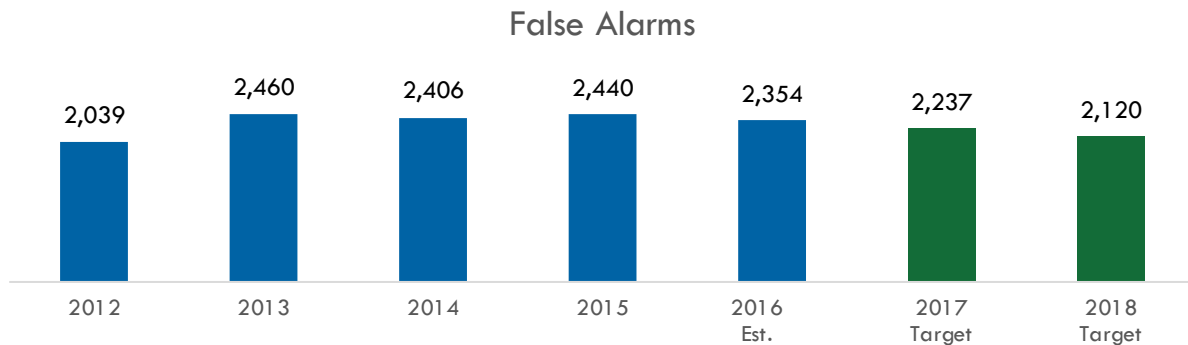
The Tacoma Fire Department will establish a TFD Firefighter Cadet program. This program will develop the knowledge of young, diverse, and potentially eligible fire candidates.



## 4. False Alarms

### What is our goal?

In order to improve the responsiveness to emergency incidents, the Tacoma Fire Department will reduce the number of false alarm incidents 10% by 2018.



### Why is it important?

Firefighters are not available to respond to true emergencies when they are committed to false alarm incidents. Reducing false alarms will improve response times to true emergencies by increasing firefighter availability.

### What will we do?

The Tacoma Fire Department will educate fire alarm owners on proper maintenance and use of their system and explore potential financial penalties for repeat offenders.

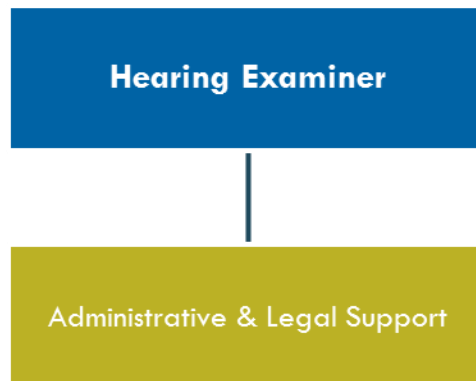
# Hearing Examiner

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## Mission

Provide an efficient and effective administrative hearing process that allows parties a full and fair opportunity to present their positions before an impartial hearing officer, followed by the issuance of a timely and legally sound decision or recommendation based upon the facts and governing law.

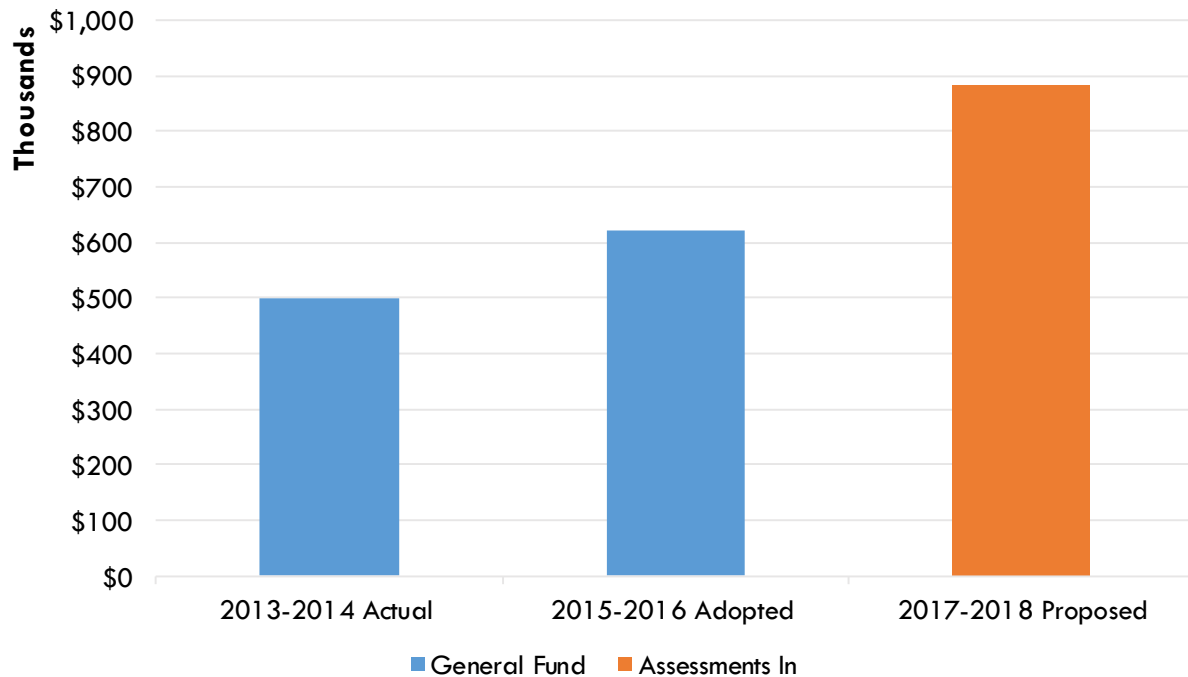
## Key Function Organization Chart



## Department Services

The Department is charged with conducting fair, cost-effective, and impartial administrative hearings in many types of cases identified in the Municipal Code. These cases include contested hearings on appeals and public hearings regarding proposed developments. The Department's administrative hearing services provide an accessible forum for meeting the due process requirements of the Federal and State Constitutions arising in connection with City actions. The Hearing Examiner's decision in a case is often the City's final decision on City actions.

## Hearing Examiner Funding by Category



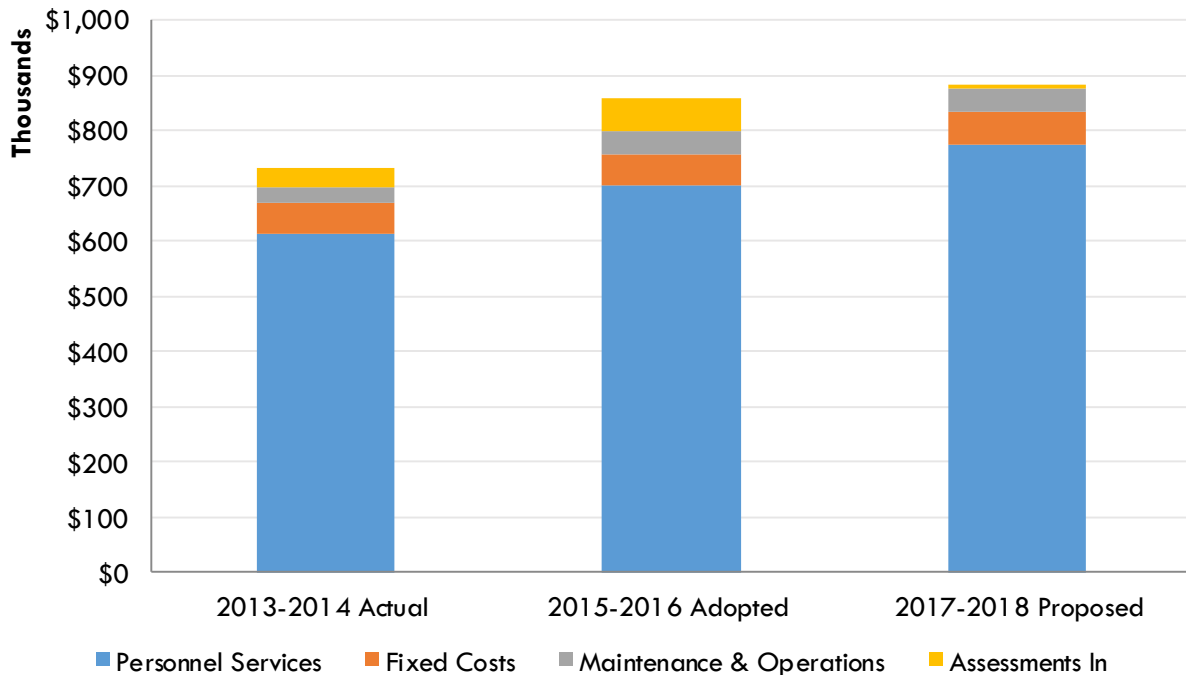
	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
General Fund	500,286	621,290	
Assessments In			884,697
<b>Grand Total</b>	<b>\$500,286</b>	<b>\$621,290</b>	<b>\$884,697</b>

## Funding Summary

The Hearing Examiner was funded out of the General Fund in the 2015-2016 biennium. For the 2017-2018 biennium, the Department will be funded out of the Internal Services Fund. In 2013-2016, the funding source Assessments In was reported as a credit to expenditures (Assessments Out). This credit reflected the portion of the costs that were sent to other departments. Because the Department moved to an internal service fund in 2017-2018, these costs are now classified as a funding source (Assessments In). Also, in 2013-2016, the funding from the General Fund represented the portion of the Department's costs associated with services provided to General Fund departments. The funding from Assessments In is larger in 2017-2018 than the expenditure from Assessments Out was in previous biennia because it shows total funding from all departments rather than just the General Fund.

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

## Hearing Examiner Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	614,534	699,896	776,030
Fixed Costs	53,168	55,974	58,366
Maintenance & Operations	27,972	44,914	40,114
Assessments In	35,490	56,168	10,187
Assessments Out	(230,878)	(235,662)	
<b>Grand Total</b>	<b>\$500,286</b>	<b>621,290</b>	<b>\$884,697</b>
<b>Full Time Equivalents</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

**Note:** The expenditure graph shows total gross costs for the Department. The Department assesses some of its costs to other funds, which are shown in the table above as Assessments Out.

## Expenditure Summary

Personnel Services makes up the vast majority of its expenditures. Personnel Services have increased due to anticipated increases in wages and benefits. Fixed Costs, expenditures managed at the City level rather than the department, include rent, insurance, and communications. Maintenance & Operations are expenditures supporting departmental functions. From 2013-2016, the funding source Assessments In was reported as a credit to expenditures (Assessments Out). In 2017-2018, the Department moved to an internal service fund and these costs are now classified as a funding source (Assessments In). A portion of the overall increase in expenditures is because the costs sent out to non-General Fund departments no longer report as a credit to expenditures. In 2017-2018, Assessments In have decreased because the Department no longer receives assessments from other internal services (except for charges from TPU).

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

## 2025 Goals and Performance Measures



### 1. Efficient Hearing Examiner Operations

In order to increase the efficiency of the process, the Office of the Hearing Examiner will increase the timeliness of hearings scheduled and timeliness of decisions issued through the hearing process 10% by 2025.



### 2. Customer Satisfaction

In order to support a clear, accessible and impartial process, the Office of the Hearing Examiner will ensure that 80% of customers participating in a hearing feel the process was clear, accessible, and impartial by 2025.



### 3. Knowledge of Appeals Process

In order to increase access to the appeals process, the Office of the Hearing Examiner will increase knowledge around the appeals process by educating stakeholders, both internally and externally, by 2025.

# 2017-2018 Goals and Performance Measures

## 1. Efficient Hearing Examiner Operations

### What is our goal?

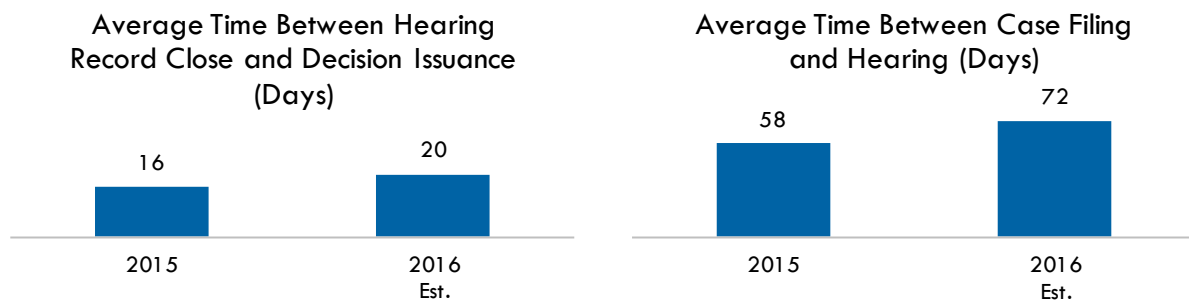
In order to increase the efficiency of the process, the Hearing Examiner will increase the timeliness of hearings scheduled and timeliness of decisions issued through the hearing process 2% by 2018.

### Why is it important?

Delays in holding a hearing and issuing a decision inhibit citizens' ability to move forward with their business. In some cases, delays could result in increased costs. Increasing efficiency in processing cases will improve the timeline for resolving disputes. In some cases, this will enable projects to move forward toward completion more quickly. In other cases, citizens will receive information promptly that is needed to plan for necessary improvements to their property or modifications to their activities.

### What will we do?

The Hearing Examiner will begin monitoring times for setting hearings and issuing decisions in 2016 and develop strategies to reduce time in each category over the following two-year period.



\* To add clarity and for better alignment with the goal, this measure will be replaced with data on the timeliness of setting hearing dates and issuing decisions in 2017-2018.

## **2. Customer Satisfaction**

### **What is our goal?**

In order to support a clear, accessible and impartial process, the Office of the Hearing Examiner will develop a participant survey in 2017-2018 to evaluate the impartiality of the process.

### **Why is it important?**

Because the hearing process can appear complicated, parties may be intimidated or unclear about how to present their position. Others may think the system is run by the City and they will not get a fair chance before a "City" Hearing Examiner. The primary goal of the Hearing Examiner is to provide a fair and impartial process for hearing disputes. Striving to be sure participants experience an understandable and orderly process without favoritism to any party will enhance the relationship between the City and its citizens.

### **What will we do?**

The Department will continue its commitment to fairness in all activities undertaken. The Department's new efforts to measure this goal through a participant survey process will be a focus in 2017-2018. The Department will begin by researching survey tools and establishing relevant inquiries designed to effectively measure satisfaction with the appeal process. Based on survey results, the Department will develop responsive measures to address any identified areas of concern.



### **3. Knowledge of Appeals Process**

#### **What is our goal?**

In order to increase access to the appeals process, the Hearing Examiner will increase knowledge around the appeals process by expanding informational outreach by 2018.

#### **Why is it important?**

Residents do not always understand how to appeal a City Action of Notice of Violation. Many citizens are unfamiliar with how to best prepare their case for hearing. By having knowledge of the appeal and hearing process, citizens can more effectively interact with City departments and access impartial review of their disputes.

#### **What will we do?**

As a part of the continuous improvement process, the Department plans to expand informational outreach in the 2018-2019 timeframe. A printed piece that can be inserted with appealable decisions explaining the hearing process in plain language will be developed. The Department will also update its webpage and seek more visibility for it. The Department will also coordinate with other City departments issuing appealable decisions to review the appeal language they are including, with a goal of increasing clarity. The Department will also more intentionally offer access to a Pre-Hearing Conference for any interested party.



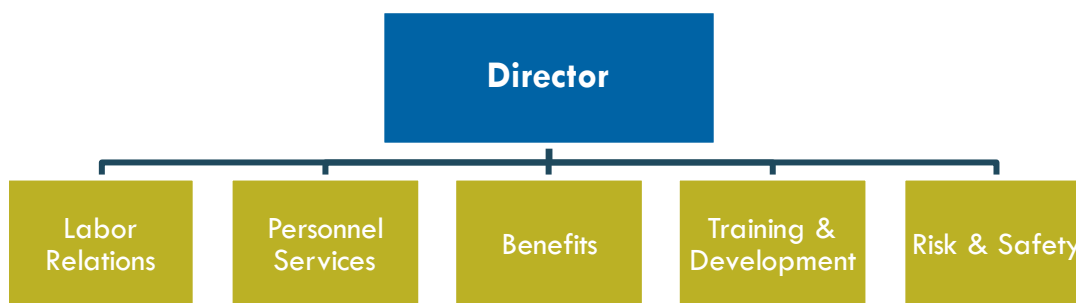
# Human Resources

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## Mission

Provide human resource leadership and expertise to develop and engage a diverse workforce which maximizes individual and organizational potential.

## Key Function Organization Chart



## Department Services

Human Resources is divided into five functional areas. Labor Relations, Personnel Services, Benefits, Training & Development, and Risk & Safety collectively serve every City department and over 3,500 employees in a variety of ways, such as assisting with hiring, providing training, or making the workplace safer.

### Labor Relations

The Labor Relations division is responsible for negotiating and administering all labor contracts on behalf of the City of Tacoma and serves as the primary point of contact for union business representatives for 29 collective bargaining units.

### Personnel Services

The Personnel Services division is responsible for facilitating the City of Tacoma's recruitment and hiring process, providing consultation support and technical assistance to managers and supervisors on employee performance management, and providing training in these areas.

### Benefits

The Benefits division is responsible for the compliance and administration of the City's health and welfare benefits, as well as its wellness program, and deferred compensation plan. The health and welfare programs include medical, dental, vision, life and disability, health care and dependent care flexible spending accounts, health savings accounts, health reimbursement accounts, and an employee assistance program.

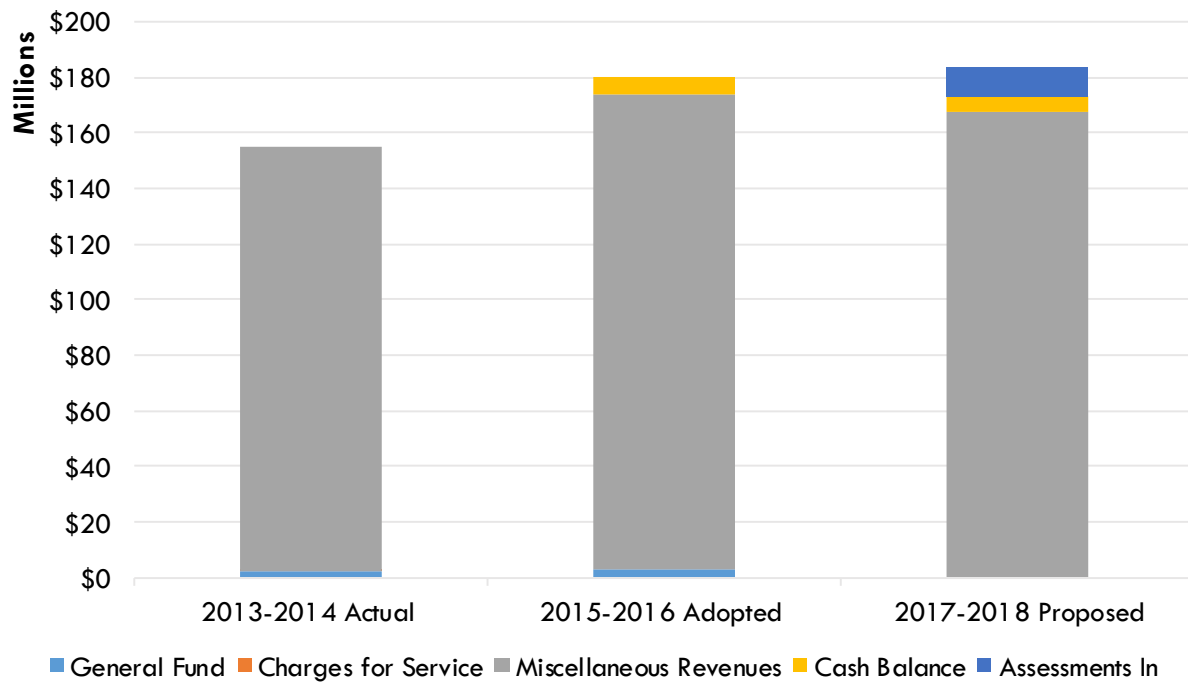
## **Training & Development**

The Training Development division assesses the City's strategic direction and identifies training and development needs and opportunities in order to develop and strengthen employee competencies and skills to meet current and future needs.

## **Risk & Safety**

The Risk & Safety division is responsible for compliance with and administration of the City's safety program, medical monitoring program, Workers' Compensation program, Family Medical Leave program, reasonable accommodation, workplace violence prevention, the drug-free workplace program, loss control program, and insurance procurement.

## Human Resources Funding by Category

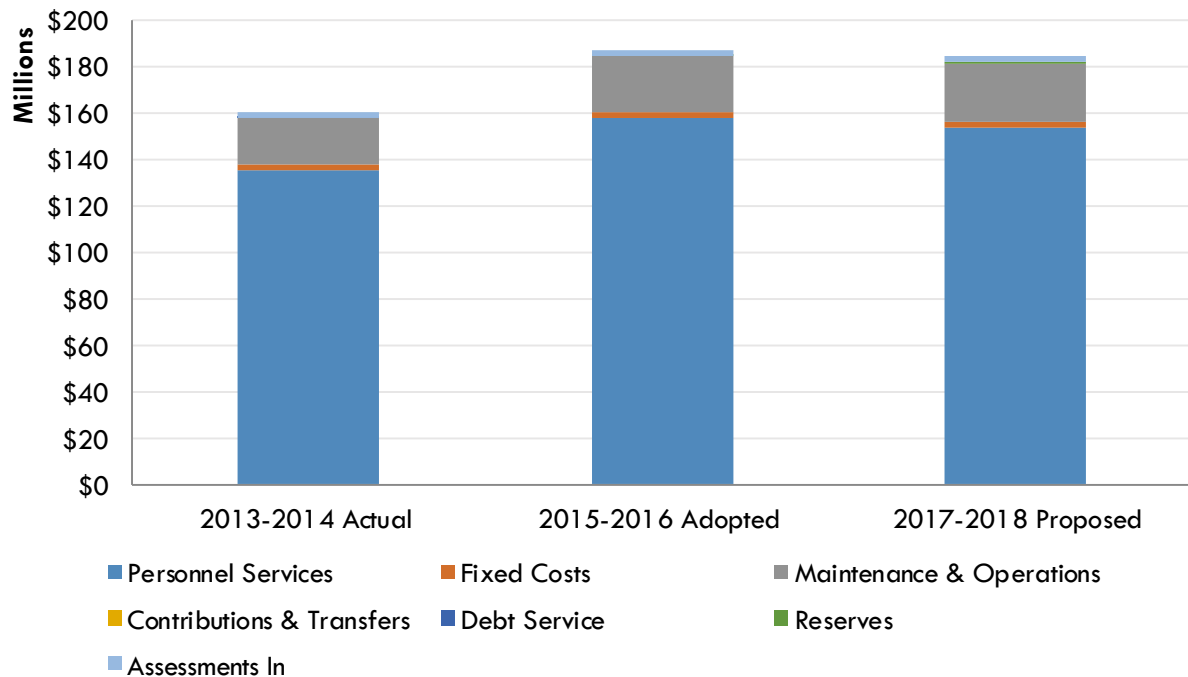


## Funding Summary

The Human Resources Department's core operation is based in the new internal service fund and will be funded through Assessments In. Costs are assessed citywide, primarily based on FTEs. Other revenues include Charges for Services from fund managers to support our deferred compensation program, Miscellaneous Revenues that are made up of contributions from the City and employees to the City's benefit funds, and use of cash in the City's various risk funds.

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on pages 44.

## Human Resources Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	135,850,543	158,096,501	154,086,223
Fixed Costs	2,290,334	2,390,207	2,399,588
Maintenance & Operations	19,515,346	23,923,756	24,637,818
Contributions & Transfers	0		
Debt Service	122		
Assessments In	3,067,331	3,080,324	2,412,164
Assessments Out	(6,630,479)	(7,330,634)	(13,694)
Reserves		69,723	886,272
<b>Grand Total</b>	<b>\$154,093,197</b>	<b>\$180,229,877</b>	<b>\$184,408,371</b>
<b>Full Time Equivalents</b>	<b>38.0</b>	<b>38.0</b>	<b>41.5</b>

**Note:** The expenditure graph shows total gross costs for the Department. The Department assesses some of its costs to other funds, which are shown in the table above as Assessments Out.

## Expenditure Summary

Human Resources is people-intensive. With 41.5 FTEs in 2017-2018, personnel costs make up the bulk of its operations. This includes the salary and benefits of the Department's employees, but also the health benefit and insurance expenditures in various benefit funds. Fixed costs are primarily liability and other insurance costs, as well as rent expenditures. Contracts for bus passes and vanpool services, job posting and recruiting tools, and legal and negotiation services make up most of HR's Maintenance & Operations costs.

Assessments In are costs for services from internal service departments such as Information Technology, Finance, etc. Assessments In have decreased because some facets of the Department no longer receives assessments from other internal services. From 2013-2016, the funding source Assessments In was reported as a credit to expenditures (Assessments Out). In 2017-2018, some of the Department moved to an internal service fund and these costs are now classified as a funding source (Assessments In). A portion of the overall increase in expenditures is because the costs sent out to non-General Fund departments no longer report as a credit to expenditures.

Reserves are the use of cash accumulated in previous years used to support current operations.

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on pages 44.

## 2025 Goals and Performance Measures



### 1. Staff Representative of Tacoma's Demographics

In order to increase racial diversity at all levels of the City's workforce, the Human Resources department will facilitate the recruitment and hiring of staff that embody the City of Tacoma Guiding Principles (Integrity, Service, Excellence, and Equity) and reflect the racial demographics of the City of Tacoma by 2025.



### 2. Workforce Planning and Retention

In order to improve workforce planning and retention, the Human Resources department will implement process improvements and programs to improve the use of data in recruiting and retaining its workforce by 2025.



### 3. Healthy Workforce

In order to improve City employees' health outcomes, the percentage of claims paid for active participants with chronic disease conditions will be reduced through the efforts of the Tacoma Employee Wellness Program.



### 4. Safe Workplace

In order to improve the safety of City employment, the Human Resources department will implement practices and policies in Risk Management to reduce financial loss by the City due to claims 20% by 2025.

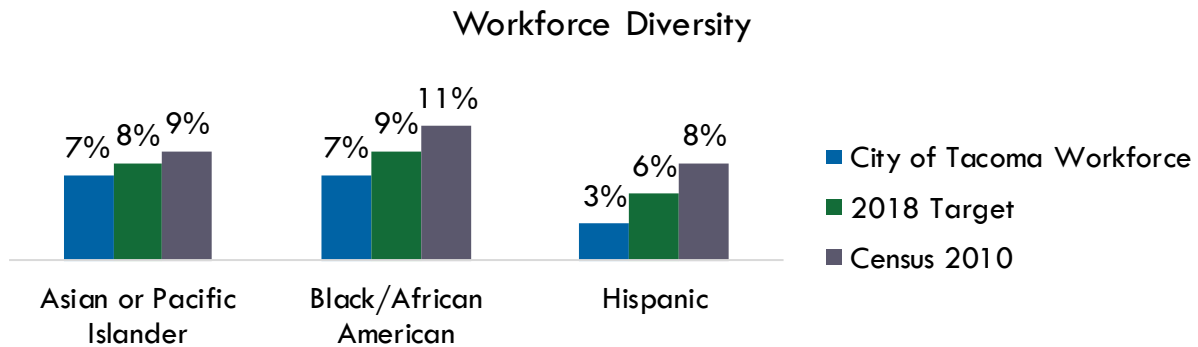


# 2017-2018 Goals and Performance Measures

## 1. Staff Representative of Tacoma's Demographics

### What is our goal?

In order to attract and retain staff that reflects the racial demographics of the City of Tacoma residents, the Human Resources department will develop and implement recruitment, outreach, and hiring strategies to communities of color to achieve the equity target by Equal Employment Office (EEO) category that will reduce the diversity gap across the City's current workforce by 2018.



### Why is it important?

The Human Resources department will work to eliminate structural and institutional barriers in the City's hiring and promotional processes. By creating employment pathways, the City of Tacoma can improve the economic stability for its residents. Promotional opportunities foster an engaged workforce that increases productivity and public service.

### What will we do?

The Human Resources department will implement a competency model for hard-to-recruit positions to assist in succession planning and future workforce training and development. In order to gain additional information on the City's hiring and recruitment processes, the Human Resources department will collect and report on the diversity of the City's applicant pool.

## 2. Workforce Planning and Retention

### What is our goal?

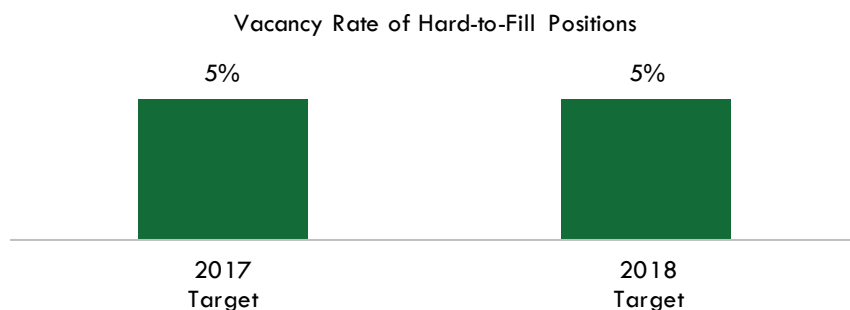
In order to improve workforce planning and retention, the Human Resources department will define a data driven decisionmaking model to identify, collect, and interpret workforce attrition trends and recruitment strategies.

### Why is it important?

Poor workforce planning can lead to a lack of workforce planning decisions, technology, and staff resources. The goal will increase transparency and accessibility to communities of color in the recruitment and hiring process to support a workforce that reflects the communities the City serves. The Department will develop a talent pipeline that largely includes current Tacoma residents who are also customers of the services the City provides. Additionally, the City will be positioned to develop the current workforce to be as competitive as external applicants for promotional opportunities within the City, thus decreasing the cost incurred from vacancy rates for positions that are hard-to-fill and/or unique positions requiring knowledge of the City of Tacoma organization, history, and culture.

### What will we do?

The Human Resources department will develop a data model for workforce planning and analysis, as well as desired reports (separations, retirements, promotions, transfers, etc.) to assist the City with workforce planning tied to strategic business plans.



### 3. Healthy Workforce

#### What is our goal?

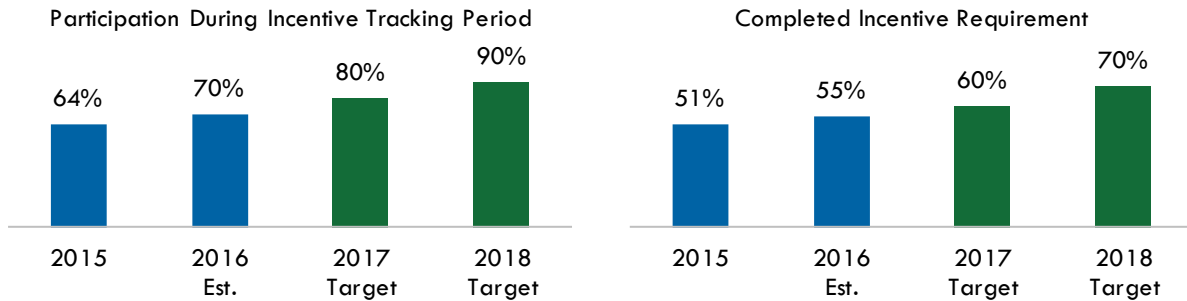
In order to improve City employees' health outcomes, the percentage of claims paid for active participants with chronic disease conditions will remain even or be reduced through the use of the Tacoma Employee Wellness Program.

#### Why is it important?

Chronic diseases are ongoing, often preventable, and frequently manageable through early detection, improved diet, exercise, and treatment therapy. A more engaged, healthy, and productive workforce serving the Tacoma community would also incur lower healthcare costs as well as reduced costs associated with absenteeism.

#### What will we do?

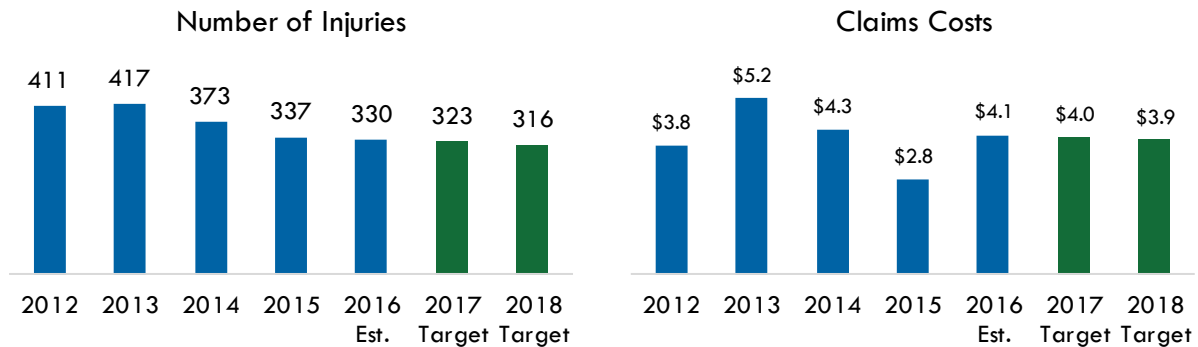
The Human Resources department will implement wellness program enhancements and deliver health and wellness education to employees.



## 4. Safe Workplace

### What is our goal?

In order to improve the safety of City employment, the Human Resources department will implement practices and policies in Risk Management to reduce financial loss of the City due to claims 6% by 2018.

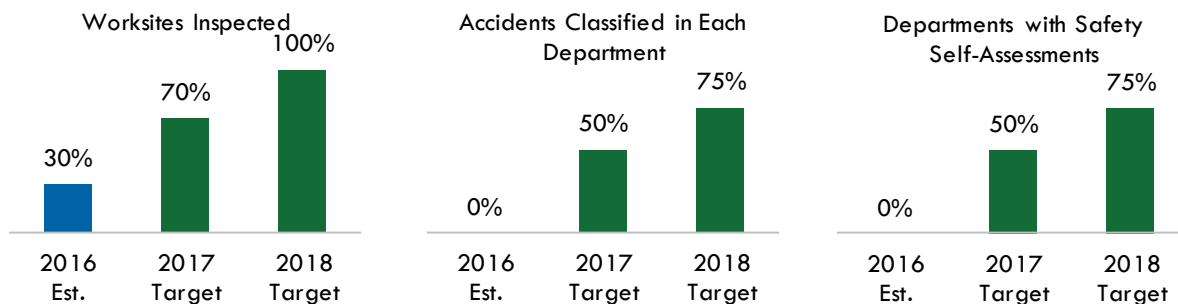


### Why is it important?

The City experiences a high number of unsafe acts, unsafe conditions, accidents, and injuries. Lowering injuries will reduce the cost of work and improve the morale of the workforce, which results in satisfied customers and lower operating costs.

### What will we do?

Implement key elements of a world-class Safety Management System to improve the safety culture.

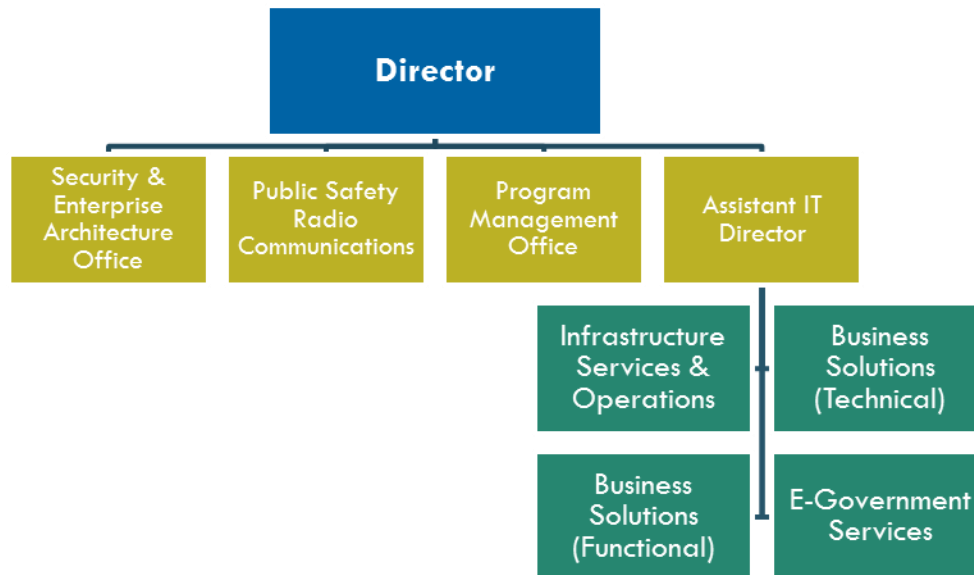


# Information Technology

## Mission

Provide technology leadership and solutions to business units and citizens in support of effective City and utility operations, robust community engagement, and a thriving local economy.

## Key Function Organization Chart



## Department Services

The City's Information Technology department provides resilient Information Technology (IT) infrastructure for City operations, provides business applications for management of information, and supports City departments and utility divisions in digital initiatives for citizens and customers.

### IT Administrative Services Program

The IT Administrative Services Program provides for service management (including service-level management and performance management), asset management, program management, information systems governance, and strategic planning.

The program administers licensing and commercial support services for the City's business applications, IT infrastructure, and cybersecurity services. The program provides financial management services for the IT department, including budget, rate and assessment modeling, management of inter-local business agreements, and customer billing.

This program also manages IT organizational development, team member recruitment, professional development, employee performance management, and labor relations.

## **Cybersecurity Program**

The Cybersecurity Program establishes and monitors appropriate information security policies and architecture for the organization in accordance with City goals, business objectives, risk tolerances, and regulatory compliance requirements. The program increases organizational awareness of informational security threats and employee responsibilities.

The Cybersecurity Program also establishes and monitors appropriate information systems controls to protect against data loss, disruption of City services, and other misuse of City information and technology systems. This program manages ongoing risk analysis in consideration of dynamic cybersecurity threats.

## **Technology Infrastructure Program**

The Technology Infrastructure Program ensures appropriate infrastructure and secure communications environments for all City departments and provides telecommunications, public safety radio communications, end computing devices, Wi-Fi services, private data networks, data storage, systems hosting, and internet access.

The Technology Infrastructure Program also provides help desk services for all City employees and 24/7 technical support.

## **Enterprise Applications Program**

The Enterprise Applications Program provides business applications support and business process automation for all City departments. This program provides software licensing for the City's Enterprise Resource Planning, Customer Relationship Management, and related systems. IT services provided under this program include business and systems analysis, software development, testing, implementation, training, and support for Citywide software applications.

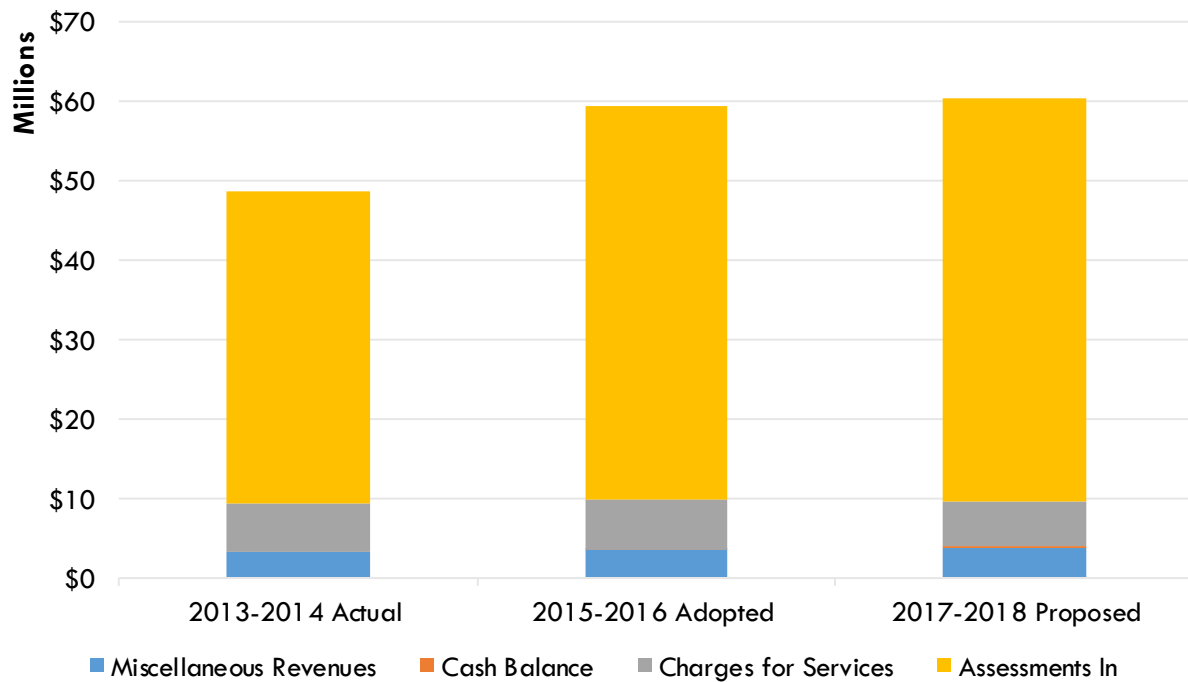
## **E-Government Services Program**

The E-Government Services Program provides digital government services and web support for all General Government departments. Specifically, this program provides technology solutions and support enabling online payment processing, citizen service requests, open data, and access to Geographical Information Systems (GIS) data and applications.

## **Digital Equity Program**

The Information Technology Department is currently exploring options for establishing a Digital Equity Program, which would focus on improving access to the Internet, technology, and digital literacy skills for Tacoma residents.

## Information Technology Funding by Category

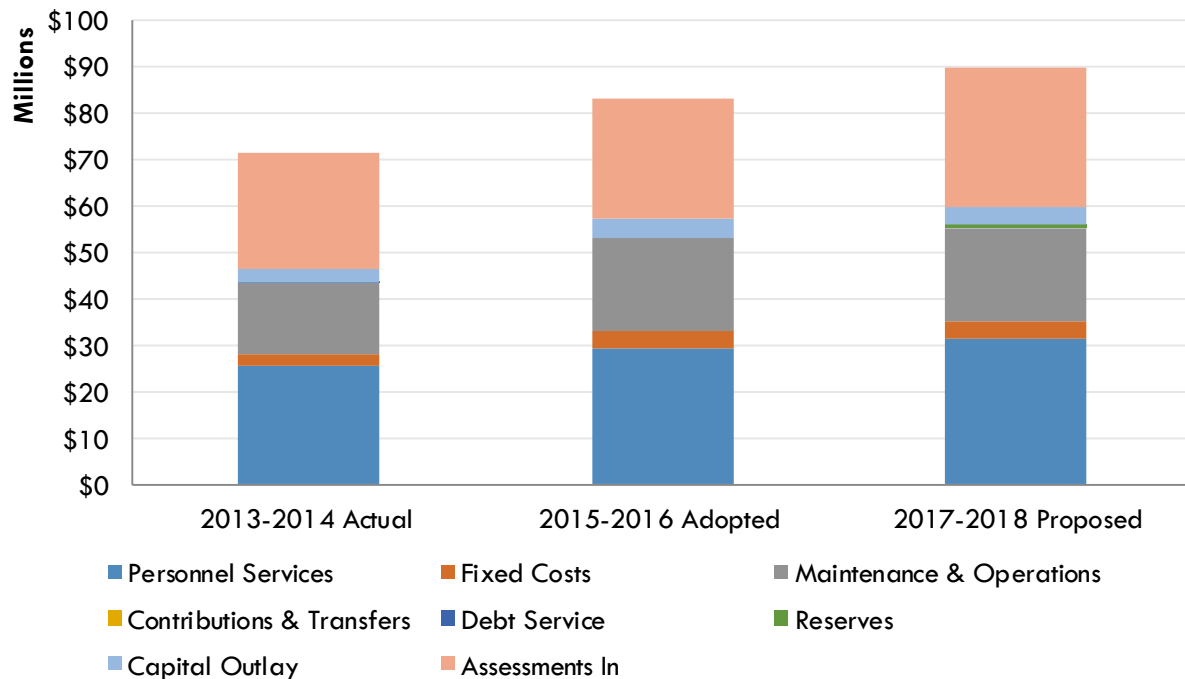


## Funding Summary

Approximately 83% of the IT department's revenues come from Assessments In, a tool whereby the IT Department charges other City departments for a multitude of technology services rendered based on specific methodologies and metrics. The Department also charges telecommunications fees to other City departments via Miscellaneous Revenues and public safety radio communication services via specific Charges for Services to City and external customers.

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on pages 44.

## Information Technology Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	25,736,423	29,179,273	31,364,234
Fixed Costs	2,359,879	3,995,802	3,676,753
Maintenance & Operations	15,380,943	19,949,560	20,299,663
Contributions & Transfers	5,000		
Debt Service	16,574		
Capital Outlay	2,960,371	3,981,386	3,490,374
Assessments In	25,077,064	25,896,936	30,083,429
Assessments Out	(23,145,585)	(23,646,770)	(29,429,180)
Reserves			849,583
<b>Grand Total</b>	<b>\$48,390,669</b>	<b>\$59,356,187</b>	<b>\$60,334,856</b>
<b>Full Time Equivalents</b>	<b>106.0</b>	<b>107.5</b>	<b>112.0</b>

**Note:** The expenditure graph shows total gross costs for the Department. The Department assesses some of its costs to other funds, which are shown in the table above as Assessments Out.

## Expenditure Summary

Personnel Services comprises the majority of expenditures for IT at nearly 52% of total expenditures. Personnel Services costs have increased due to anticipated wages, benefits, and an increase in six FTEs from the 2017-2018 budget process. Fixed Costs, expenditures managed at the City level rather than by the department, decreased due to a reduction in computer equipment replacements. Finally, the Radio Communications Equipment Fund moved capital reserve dollars between cost categories. This amount is based on the policy for 40% funding for capital replacement of public safety radios.



In 2017-2018, Assessments In have decreased because the Department no longer receives assessments from other internal services (except for charges from TPU). From 2013-2016, funding source Assessments In was reported as a credit to expenditures (Assessments Out). In 2017-2018, the Department moved to an internal service fund and these costs are now classified as a funding source (Assessments In). A portion of the overall increase in expenditures is because the costs sent out to non-General Fund departments no longer report as a credit to expenditures.

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on pages 44.

## 2025 Goals and Performance Measures



### 1. Digital Citizen Engagement

In an effort to enhance Civic Engagement, the Information Technology department will provide innovative digital engagement services that keep Tacoma technologically relevant through 2025.



### 2. Digital Equity

In order to reduce the digital divide in the community, the Information Technology department will work to ensure that every community member has access to affordable broadband service, computing devices, and the skills necessary to use the Internet by 2025.



### 3. Digital Workplace

In order to become a digital workplace, the Information Technology department will improve access and use of mobile technology by City employees performing City functions.



### 4. Smart Technology in City Operations

In order to improve the efficiency of operations, the Information Technology department will establish a Smart City program and governance for the City of Tacoma to enable Smart Technologies.



### 5. Cybersecurity & Resiliency

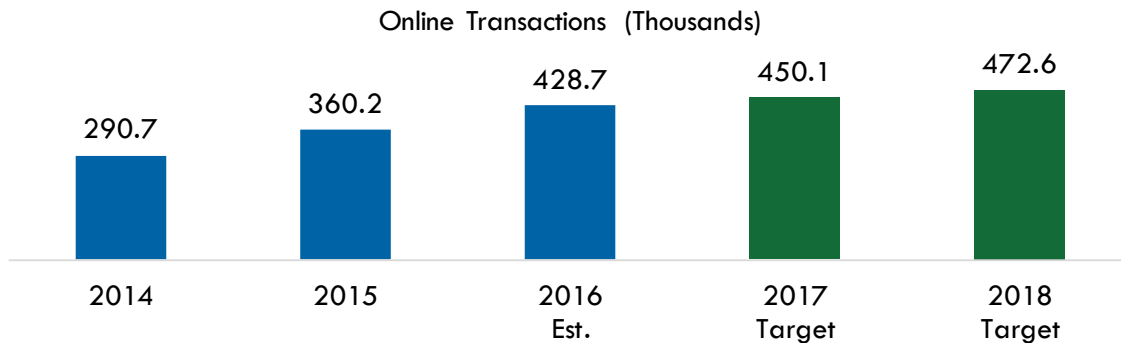
In order to ensure protection of citizen information and resiliency in government and utility services, the Information Technology department will reduce the number of vulnerabilities, cyberattacks, and potential exploits that transgress the City's cybersecurity perimeter by 2025.

# 2017-2018 Goals and Performance Measures

## 1. Digital Citizen Engagement

### What is our goal?

In an effort to enhance civic engagement, the Information Technology department will partner with city business units and technology service providers to deliver innovative technology applications that enable citizen engagement, services growth, and business efficiency.

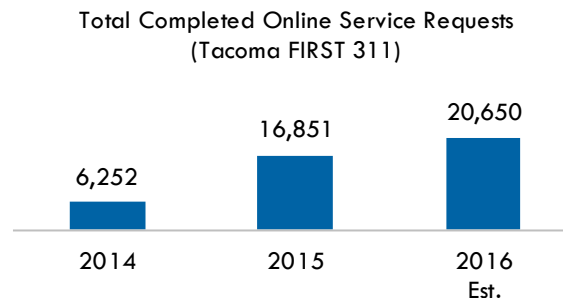


### Why is it important?

Citizens' expectations of government are evolving in alignment with the consumerization of technology. The City needs to enhance its online presence to an experience expected by ratepayers, residents, and businesses. By expanding digital citizen engagement, the IT department will give the City new tools to increase citizen engagement beyond traditional ways of interacting with City Hall. The degree to which the City's online presence is visited and interacted with gives the Department a measure of engagement.

### What will we do?

As the general population of Tacoma becomes more accustomed to digital government services, a modern portfolio of digital business applications is needed to ensure the City stays technologically relevant. These applications will represent business-to-employee (B2E), business-to-business (B2B), and business-to-citizen (B2C) relationships. The IT department will work with departments providing services over each two-year period to modernize and replace applications in each of these areas. The IT department will develop baseline data for customer satisfaction and number of website views.



## 2. Digital Equity

### What is our goal?

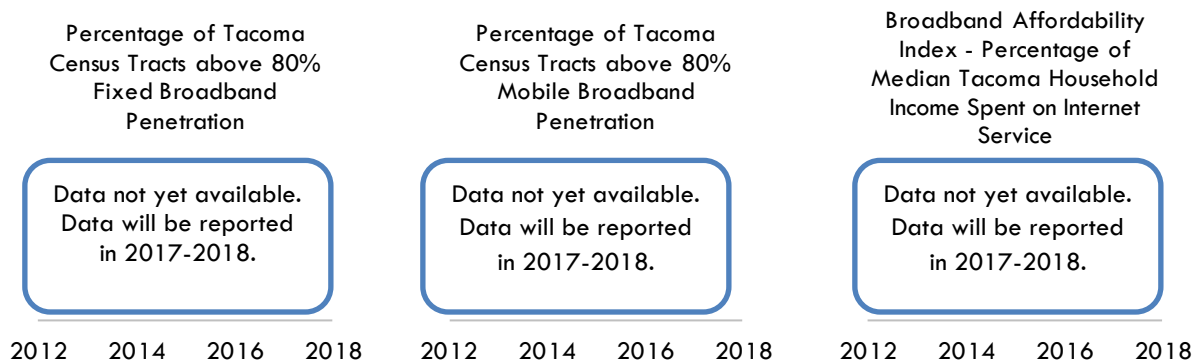
In order to reduce the digital divide in the community, the Information Technology department will establish the City's Digital Equity Program by identifying goals, resources, and strategies designed to address digital divide issues in the community.

### Why is it important?

The Information Technology department is working to address the fact that approximately 20% of Tacoma households citywide do not have access to the Internet. Additionally, the Department is trying to identify and resolve disparity issues for certain neighborhoods within Tacoma where 40% or more of households do not have access to the Internet. Access to the Internet is essential for education and employment opportunities, healthcare, government services, and community involvement. By achieving this goal the City can expect benefits such as decreased unemployment rates, increased per capita income, higher graduation rates, and potentially lower crime rates.

### What will we do?

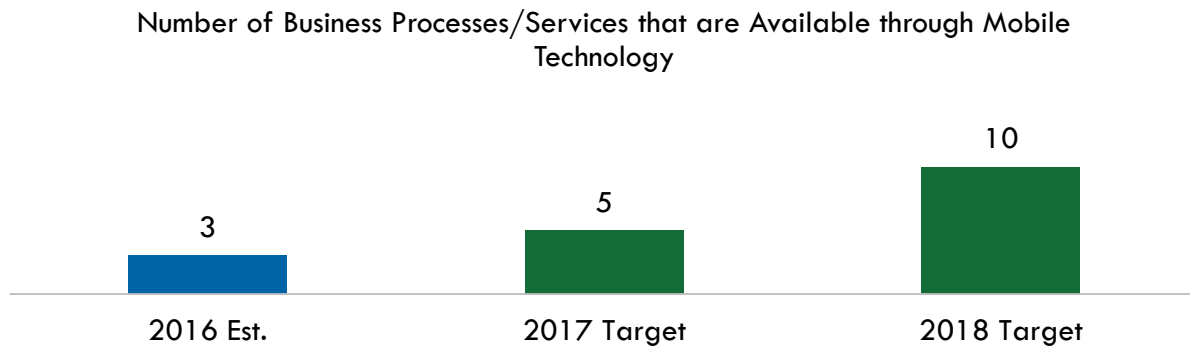
The City's first action is to establish a Digital Equity Program by identifying goals, resources, and strategies designed to address digital divide issues in the community. The Department will collect and report on data pertaining to the percentage of Tacoma census tracts above 80% fixed broadband and mobile penetration as well as the affordability of Internet services.



### 3. Digital Workplace

#### What is our goal?

In order to become a digital workplace, the Information Technology department will deliver major technology infrastructure services and business application projects that enable mobility, sustainability, and resiliency of City business and services.

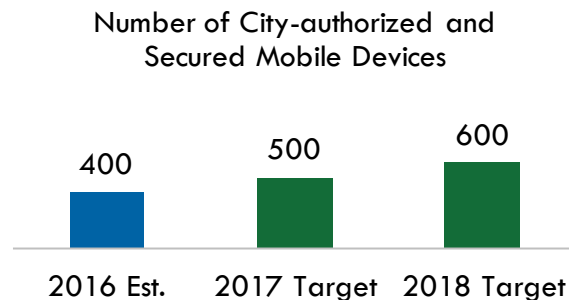


#### Why is it important?

Currently, many City business processes and information systems are not optimized to support the 40-50% of mobile City employees that provide direct citizen services in the community. Productivity, safety, and service delivery could be significantly improved by leveraging mobile technology to access to relevant information at the point of service. Mobile technology and real-time information access can improve communications, decisionmaking, employee safety, and service delivery to citizens.

#### What will we do?

The Information Technology department will implement mobile time entry into SAP, mobile travel expense entry into SAP, and email approvals for both purchase requisitions and employee travel expenses, upgrade the City's emergency radio communications system to transmit GPS information to dispatchers, and deploy new technology that enables emergency radio communications on authorized smart phones. In addition to these advancements, the Department will work to improve communications for mobile workers (such as deploying Skype, Lync and other instant messaging systems and work on improving high frequency mobile processes, such as Code Enforcement.



## **4. Smart Technology in City Operations**

### **What is our goal?**

In order to improve the efficiency of operations, the Information Technology department will establish a Smart City program and governance for the City of Tacoma to facilitate the enablement of Smart Technologies.

### **Why is it important?**

The City has no overarching Smart City strategy or complete governance structure to support synergistic efforts to advance Smart City programs. By establishing Smart City technology platforms, the Information Technology department will help improve services for citizens (such as reduced traffic congestion, improved commute times, improved neighborhood safety), increase the efficiency of City government (lowered cost of meter reading, improved response times for repairs to City infrastructure, reduced damage claims against the City), and support collaborative and informed business processes (automated dispatch of resources, improved situational awareness for first responders).

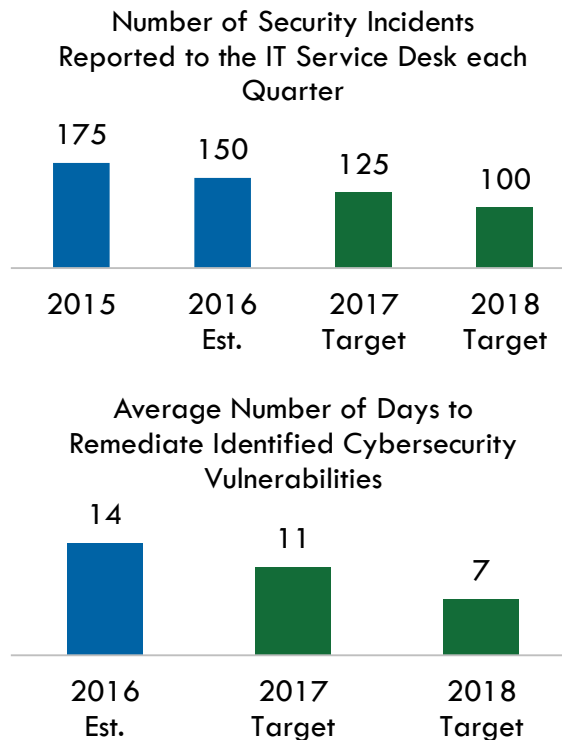
### **What will we do?**

The Information Technology department will develop a Smart City strategy for Tacoma in 2017-2018 and prioritize programs and activities for 2019 and beyond.

## 5. Cybersecurity & Resiliency

### What is our goal?

In order to ensure protection of citizen information and resiliency in government and utility services, the Information Technology department will improve cybersecurity boundary defenses through a 30% reduction in malware successfully introduced through email and malicious or compromised websites and reduction in time to resolve external network vulnerabilities 50% by 2018.



### Why is it important?

The Information Technology department is working to reduce the risk of cybersecurity breaches for the City and its constituents and business partners. This will ensure IT systems are available to support City services and will reduce the risk of protected citizen or critical asset data being compromised. Improved cybersecurity resiliency may also bolster citizen trust in government operations.

### What will we do?

The Information Technology department will work to improve technologies, processes, and training to improve cybersecurity.





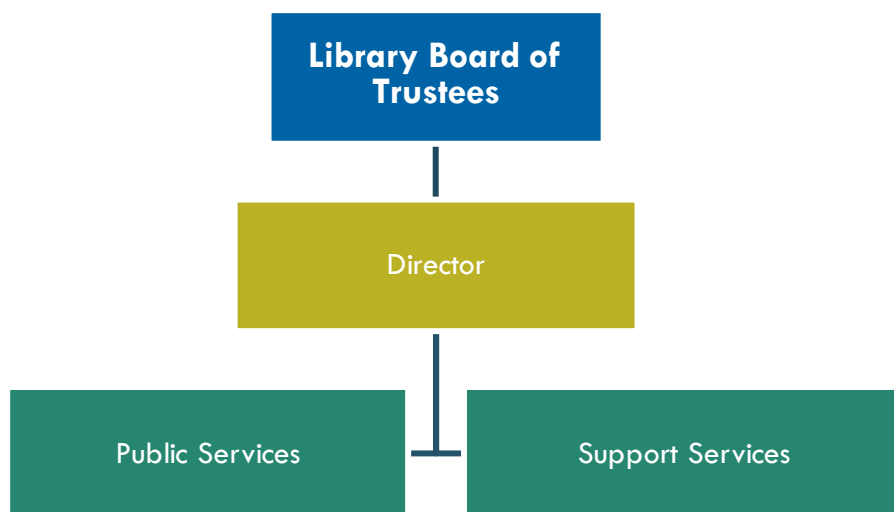
# Library

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## Mission

Enhance Tacoma's diverse citizenry by providing access to ideas and perspectives from around the world and through innovative library services stimulate the development of literacy, knowledge, wisdom, critical thought, and valuable interaction that yields positive experiences and a thriving community.

## Key Function Organization Chart



## Department Services

### Public Services

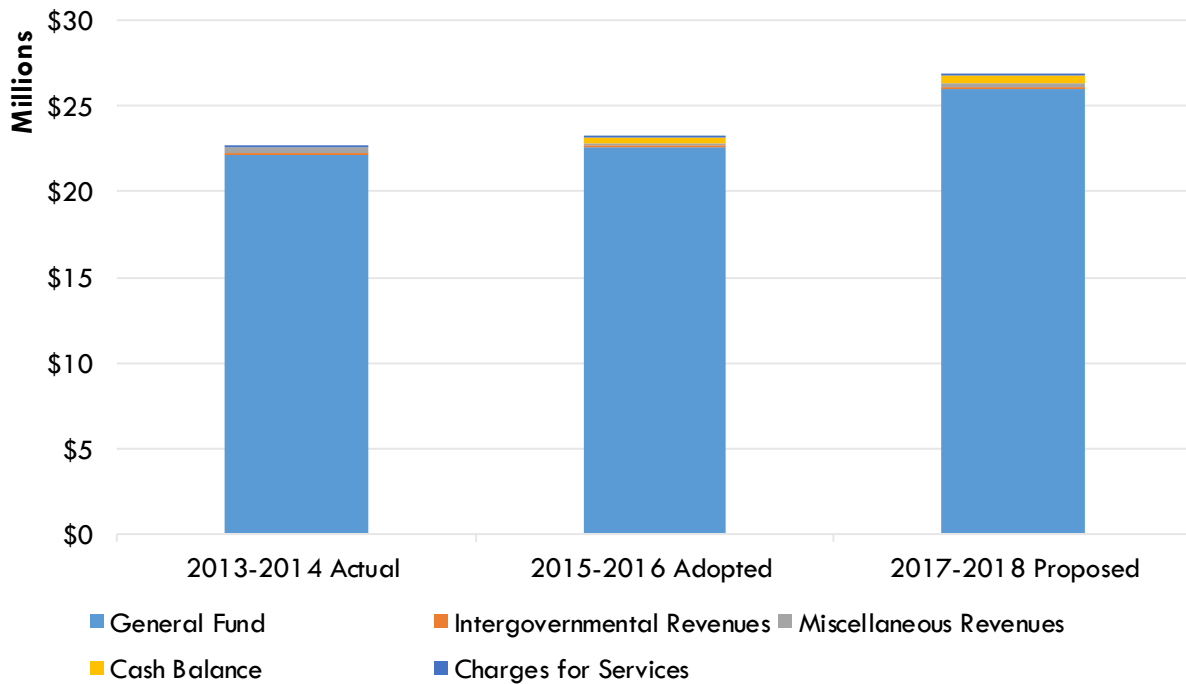
Public Services provides access to books, information, educational resources, and the Internet to the citizens of Tacoma through a downtown Main Library (including the Northwest Room), two regional libraries in the north and south of the city, and five neighborhood libraries. Each library provides special programs, workshops, and events to meet the needs of children, teens, families, and adults. Through reciprocal agreements with neighboring library districts, the Library provides Tacoma residents with additional access to a variety of materials and information resources.

### Support Services

Support Services includes the Administration, Business Office, HR/Training, IT, Collection Development/Technical Services, Facilities Maintenance, and Community Relations departments within the Tacoma Public Library.

The Library Administration administers and manages the Library system. The Business Office handles the payroll and the finances. HR/Training handles all of the hiring and training of the Library personnel and volunteers. The IT division provides the Library with information systems and technology. Collection Development/Technical Services completes the ordering of materials and prepares the materials for the public to check out. The Facilities division provides maintenance to all of the Library's eight facilities. The Community Relations division provides all of the public relations and programs for the Library system.

## Library Funding by Category

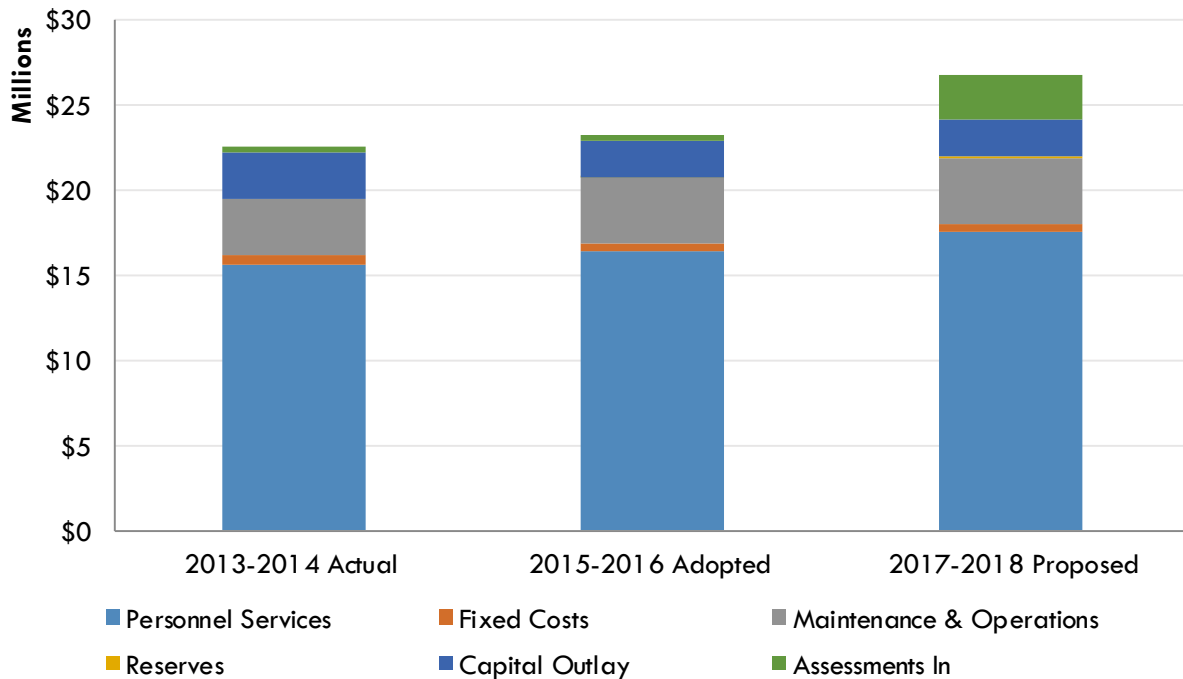


## Funding Summary

The Department is 97% funded by the General Fund, with some funding collected directly from citizens for fines, non-resident fees, parking rentals, and items sold (book bags, copies, ear buds). Other revenues are collected in a Special Revenue Fund and include sales of maps and publications, especially from the Northwest Room, Library Services and Donations. The Library uses these funds for items such as the new website, the Northwest room's new database, Digital Media Lab equipment and programs, replacement of IT equipment, and purchase of materials.

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on pages 44.

## Library Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	15,578,840	16,374,383	17,503,218
Fixed Costs	624,593	491,113	512,224
Maintenance & Operations	3,274,374	3,852,670	3,917,267
Capital Outlay	2,734,567	2,170,704	2,170,704
Assessments In	320,694	285,050	2,670,232
Reserves		41,440	18,996
<b>Grand Total</b>	<b>\$22,533,068</b>	<b>\$23,215,360</b>	<b>\$26,792,641</b>
<b>Full Time Equivalents</b>	<b>104.8</b>	<b>103.7</b>	<b>106.4</b>

## Expenditure Summary

Personnel Services, expenditures for wages and benefits for employees, comprise the majority of the Department's expenditures. The change in Personnel Services in 2017-2018 is due to staffing changes and expected employee cost adjustments. Fixed Costs are appropriations for expenditures that are managed at the City level rather than the department level, such as insurance and communications.

Increased Assessments In is largely due to a change in fund structure. In 2015-2016 internal service departments were part of the General Fund and did not charge other General Fund departments for their services. In 2017-2018 internal service departments will move to a new internal service fund. General Fund departments that did not previously receive charges from internal service providers will now receive assessment charges as part of this change.

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on pages 44.

## 2025 Goals and Performance Measures



### 1. Digital Equity and Digital Access

In order to improve and increase digital access across the City, the Tacoma Public Library will maintain and expand the infrastructure to support high speed internet access and connectivity.



### 2. Access to the Library

In order to support livability, the Tacoma Public Library will increase access to library services and facilities.



### 3. Education and Workforce Development

In order to advance education and workforce development goals, the Library will support students of all ages in structured and/or self-directed study to graduate on time and seek post-secondary training and certifications.



### 4. Community Needs

In order to better meet community needs, the Tacoma Public Libraries will collect, interpret, and apply data to learn about community needs and interests.



### 5. Equitable Service Delivery

In order to improve the equity of service delivery, the Tacoma Public Libraries will improve and increase library services to people whose first language is not English.

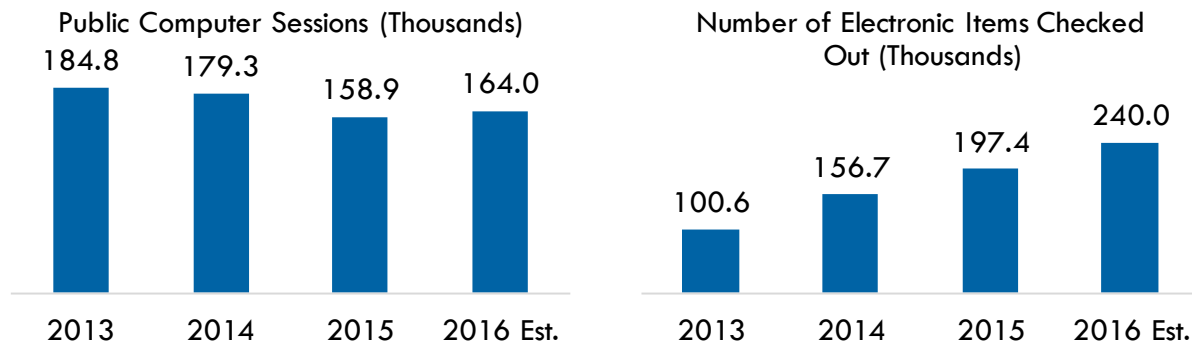
\*These goals have not yet been adopted by the Tacoma Public Library Board and only reflect departmental goals relative to advancing Tacoma 2025.

# 2017-2018 Goals and Performance Measures

## 1. Digital Equity and Digital Access

### What is our goal?

In order to improve and increase digital access across the City, the Tacoma Public Library will maintain and expand the wireless technology infrastructure to support high speed internet access and connectivity.



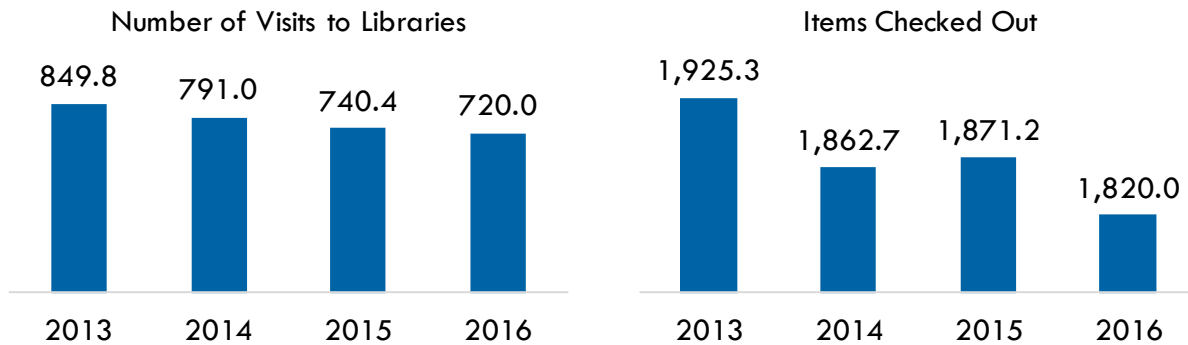
### What will we do?

The Tacoma Public Library will work to increase Internet access through wireless Access Points, improved bandwidth, mobile hotspot programs, and tablet check out programs.

## 2. Access to the Library

### What is our goal?

In order to support livability, the Tacoma Public Library will increase access to library services and facilities.



### What will we do?

The Library will rearrange the first and second floors of the Main Library in response to the changes in the use of resources and formats. The Library will also work to continue to expand the Homeward Bound program and Digital Media Lab.

### 3. Education and Workforce Development

#### **What is our goal?**

In order to advance education and workforce development goals, the Library will support students of all ages in structured and/or self-directed study to graduate on time and seek post-secondary training and certifications.

#### **What will we do?**

In partnership with Bates Technical College, the Library will work to integrate programs and resources with Bates' audio/visual technology and communication programs and the Library's Digital Media Lab. In partnership with the Tacoma-Pierce County Health, the Library will expand the "games" programs to promote healthy brain activity for all ages. In partnership with Tacoma Public Schools, the Library and the School district will create the Pathway Card Standing Committee to leverage the Pathway Card program to assist teachers, students and their families as well as to create a cooperative working plan for the next two years. The Department will also support Hilltop Elementary School students and parents by providing additional after-hours service by assigning two (contracted) library employees at the McCarver Elementary School Library.

### 4. Community Needs

#### **What is our goal?**

In order to better meet community needs, the Tacoma Public Libraries will collect, interpret, and apply data to learn about community needs and interests.

#### **What will we do?**

Using the restricted Berger Trust Fund, Library data will be analyzed to create a geographic picture of Tacoma residents' consumer behavior models in order for the Library to better meet the needs of each sub-community in Tacoma. In order to maximize the Library's materials budget, the Department will centralize all ordering of content and continue to use data from collectionHQ and the Interlibrary Loan System (ILS) to shape the materials collection for maximum effectiveness.

### 5. Equitable Service Delivery

#### **What is our goal?**

In order to improve the equity of service delivery, the Tacoma Public Libraries will improve and increase library services to people whose first language is not English.

#### **What will we do?**

To support children and parents whose first language is Spanish, the Library will select a curriculum and make available sets of early childhood literacy resources. To support children and parents whose first language is Spanish, the Library will present programs in Spanish that take into consideration different traditions from the diverse countries that are represented in the community.





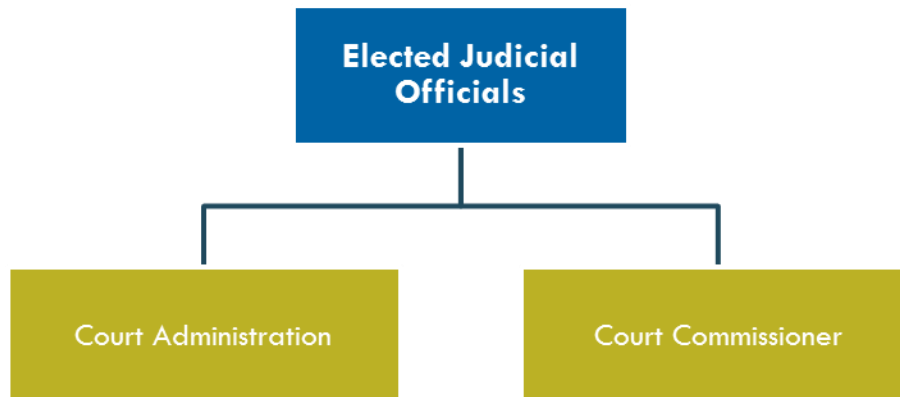
# Municipal Court

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## Mission

Promote public safety, administer justice, and protect individual rights in an efficient, safe, accessible environment while fostering respect for the law and society.

## Key Function Organization Chart



## Department Services

The Tacoma Municipal Court is a statutorily created court of limited jurisdiction.

### Criminal Operations

Criminal Operations manages adjudication for misdemeanor and gross misdemeanor criminal cases including arraignments, pre-trials, and jury trials. This division also monitors for sentence compliance with recommended substance abuse, domestic violence, and mental health treatments, and it receives fine and restitution payments.

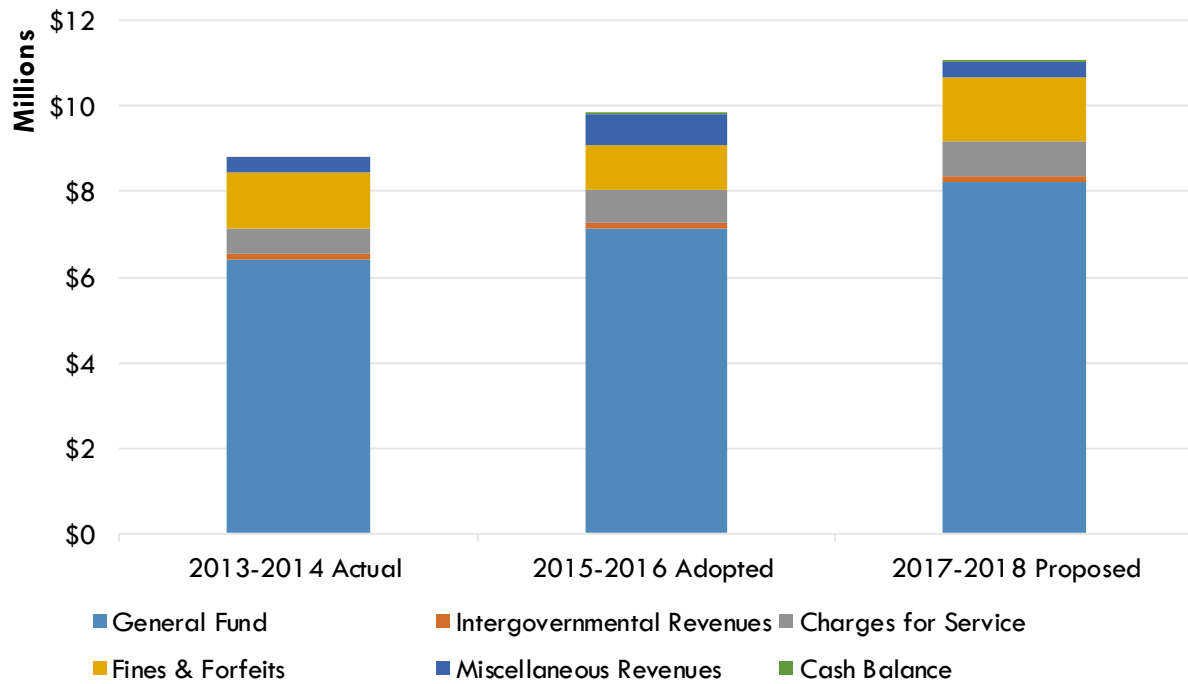
### Parking Infraction Operations

Parking Infractions Operations handles adjudication for parking infraction cases. This division monitors compliance with case conditions as well as payment of penalties. It also sends resolution information, including notices, regarding someone's failure to appear, respond, or pay to the Department of Licensing.

### Traffic Infraction Operations

Traffic Infraction Operations handles adjudication for traffic infractions and camera-enforced citations. This division monitors compliance with case conditions as well as payment of penalties. It also sends resolution information including notices regarding someone's failure to appear, respond, or pay to the Department of Licensing.

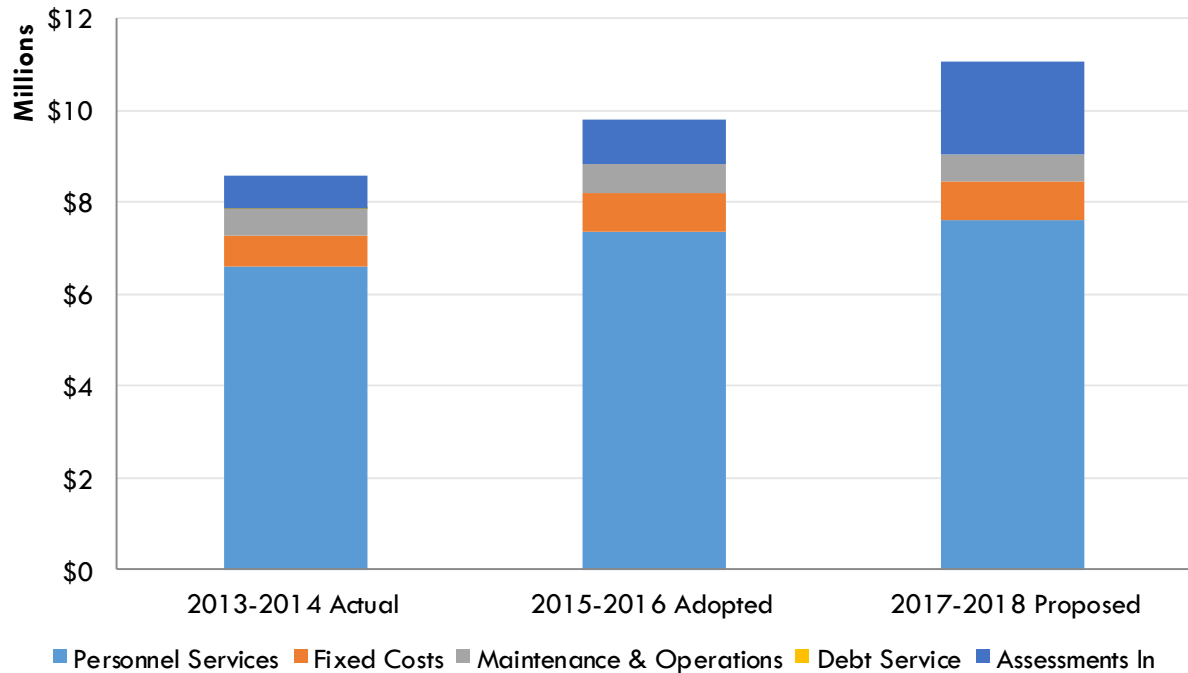
## Municipal Court Funding by Category



## Funding Summary

The Tacoma Municipal Court is largely supported by the General Fund through tax revenue, court fees, General Fund contributions to the Traffic Enforcement & Education Fund, and traffic violation revenue. The increase in Fines & Forfeits for the 2017-2018 biennium over the 2015-2016 Adopted Budget is a result of state legislative changes related to Tacoma's only speed camera, which reduces the amount of Miscellaneous Revenues needed in the form of a General Fund contribution.

## Municipal Court Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	6,616,878	7,380,443	7,621,934
Fixed Costs	676,775	801,113	848,088
Maintenance & Operations	590,084	639,486	590,318
Debt Service	119		
Assessments In	694,130	970,998	1,986,591
<b>Grand Total</b>	<b>\$8,577,986</b>	<b>\$9,792,040</b>	<b>\$11,046,931</b>
<b>Full Time Equivalents</b>	<b>36.0</b>	<b>36.3</b>	<b>36.3</b>

## Expenditure Summary

Personnel Services comprises expenditures for wages and benefits for the Municipal Court Judges, Court Clerks, and court administrative staff. Fixed Costs include budget appropriation for expenditures that are managed at the City level rather than by the department such as rent paid to the County City Building, insurance, and communications. Maintenance & Operations expenditures include support for overall departmental operations, including external contracts and juror expenses.

Assessments In is made up of charges received for services from internal service providers. Increased Assessments In is largely due to a change in fund structure. In 2015-2016 internal service departments were part of the General Fund and did not charge other General Fund departments for their services. In 2017-2018 internal service departments have been moved to a new internal service fund. General Fund departments that did not previously receive charges from internal service providers will now receive assessment charges as part of this change.

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on pages 44.

## 2025 Goals and Performance Measures



### 1. Improved Court Technology

In order to enhance government performance, the Court will focus efforts on becoming fully automated by 2025.

## 2017-2018 Goals and Performance Measures

### 1. Improved Court Technology

#### What is our goal?

In order to enhance government performance, the Court will begin the planning stages of automation research.

#### Why is it important?

Currently, the Municipal Court spends a large amount of staff time to manage paper processes. By becoming fully automated, the Municipal Court will improve the way the Court operates and serves the public. Processes will be more user friendly and timely.

#### What will we do?

The Municipal Court will research all available forms of case management and case storage and work with the Washington State Administrative Office of the Courts on pending projects to provide Courts of Limited Jurisdiction with new Case Management Systems.

#### Cases Filled

Data will be  
available in  
2017-2018.

2012 2013 2014 2015 2016 2017 2018

#### Cases Disposed

Data will be  
available in  
2017-2018.

2012 2013 2014 2015 2016 2017 2018

#### Time to Process Cases by Case Type

Data will be  
available in  
2017-2018.

2012 2013 2014 2015 2016 2017 2018

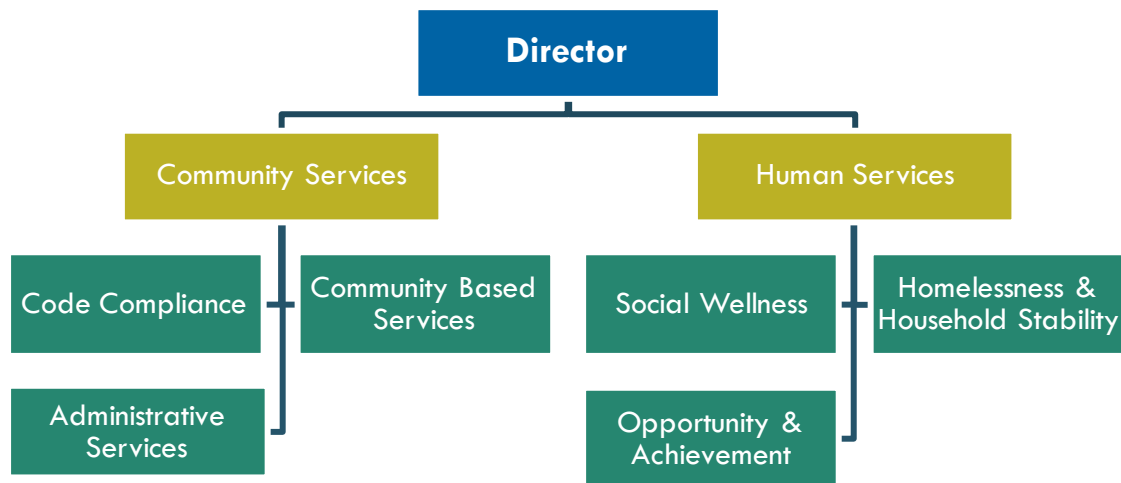
# Neighborhood & Community Services

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## Mission

Work to build healthy and successful neighborhoods and households through code compliance, community problem solving, and indirect and direct services, which includes human services and services for the elderly and youth.

## Key Function Organization Chart



## Department Services

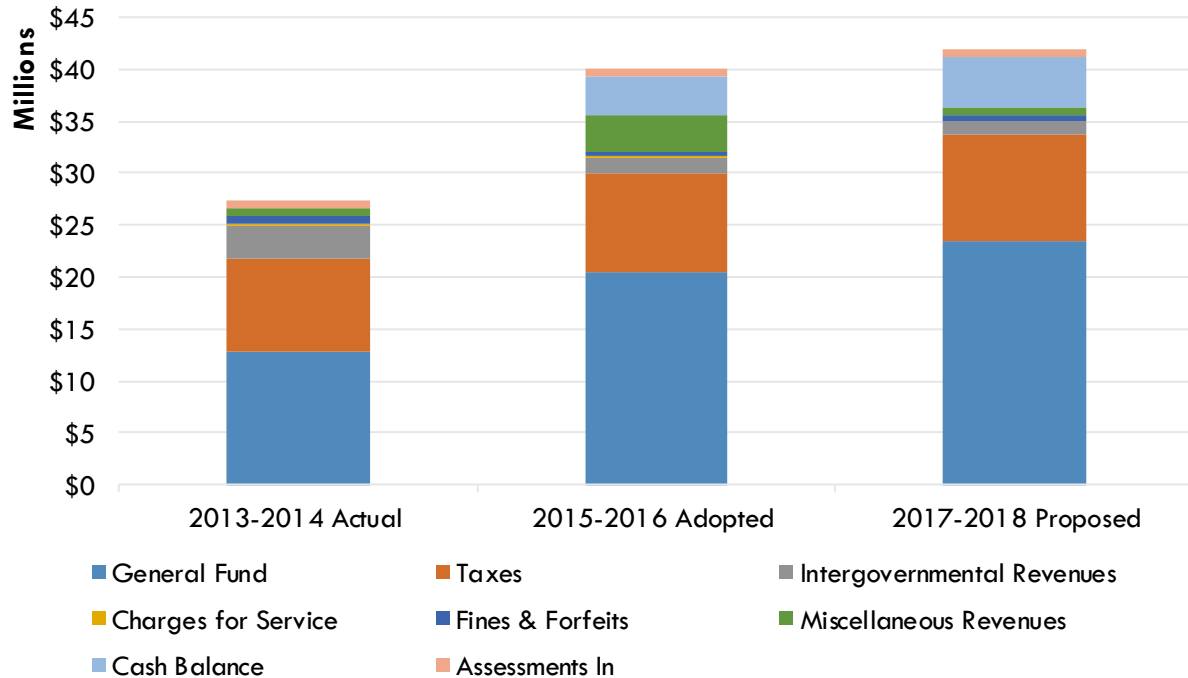
### Community Services Division

Community Services works to further the City's goal of creating and maintaining safe, clean, and attractive neighborhoods through code compliance, community engagement, and mobilization.

### Human Services Division

Human Services implements the City's human services initiatives and oversees the numerous non-profit programs under contract to meet the needs of Tacoma residents. City-funded non-profit programs strengthen the community by working to provide needed services to vulnerable populations such as seniors, persons with disabilities, victims of domestic violence, people experiencing homelessness, and mental health or substance abuse disorders. These contracted services include, but are not limited to, food, shelter, treatment and safety, education and employment services.

## Neighborhood & Community Services Funding by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
General Fund	12,856,884	20,464,113	23,516,379
Taxes	8,944,679	9,542,985	10,165,101
Intergovernmental Revenues	3,194,634	1,558,300	1,433,554
Charges for Services	152,910	86,000	52,214
Fines & Forfeits	679,061	437,362	502,375
Miscellaneous Revenues	886,770	3,480,588	760,631
Assessments In	573,590	651,003	660,482
Cash Balance		3,841,347	4,910,790
<b>Grand Total</b>	<b>\$27,288,528</b>	<b>\$40,061,698</b>	<b>\$42,001,526</b>

## Funding Summary

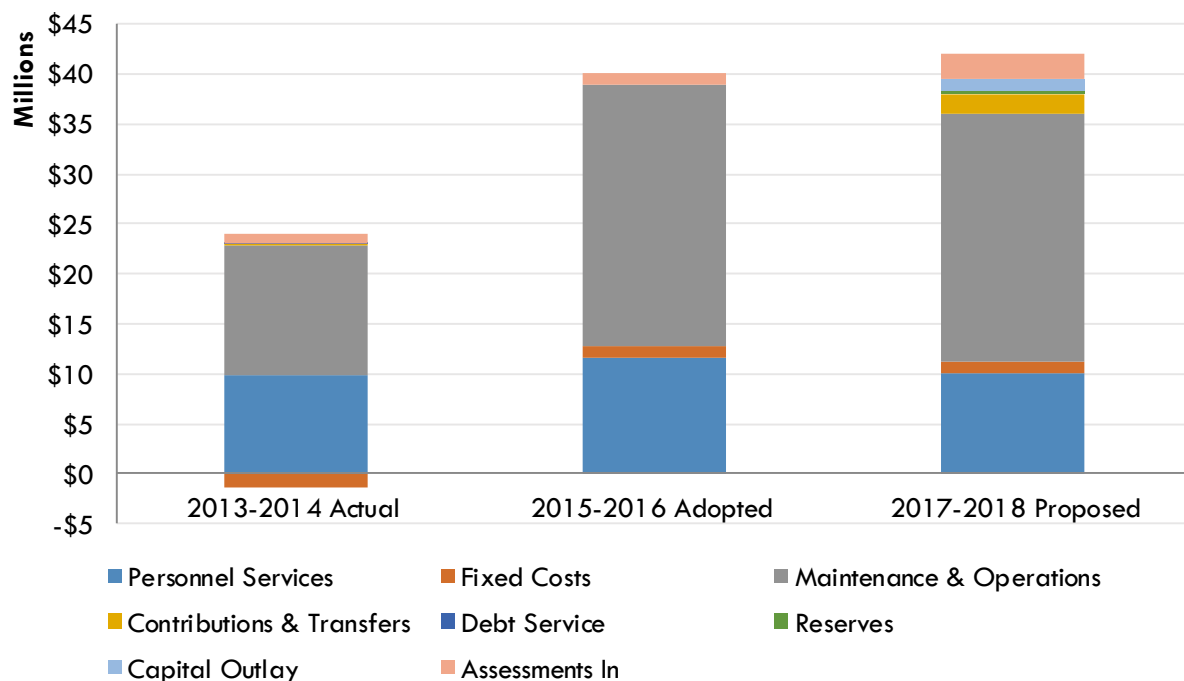
For 2017-2018, General Fund support of the Department will increase by approximately \$3.1 M to support additional staffing and contracts to address homelessness and blight, as well as to recognize the assessment costs related to the new Internal Service Fund. Taxes are primarily mental health sales taxes, assessed at 0.1% of taxable purchases within the City of Tacoma. Intergovernmental Revenues are grants received from various federal, state, and local agencies. Fines & Forfeitures come from NCS's compliance efforts related to blight and unsafe or unfit structures. Miscellaneous Revenues have declined significantly due to the transfer of NCS's ChildCare Aware section (which includes the related grant revenue) to Child Care Aware of Washington's King County region.

Assessments In are revenues for providing other City departments with apprenticeship and job training services. Finally, Cash Balance is the use of reserves accumulated in previous years to fund current capital and operations.

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

## Neighborhood & Community Services Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	9,902,768	11,578,044	10,112,400
Fixed Costs	(1,329,085)	1,208,999	1,149,537
Maintenance & Operations	12,885,061	26,061,785	24,785,970
Contributions & Transfers	249,814		1,900,000
Debt Service	21		
Capital Outlay			1,000,000
Assessments In	909,490	1,212,870	2,571,090
Assessments Out	(59,745)		
Reserves			482,529
<b>Grand Total</b>	<b>\$22,558,324</b>	<b>\$40,061,698</b>	<b>\$42,001,526</b>
<b>Full Time Equivalents</b>	<b>49.4</b>	<b>55.6</b>	<b>45.4</b>

**Note:** The expenditure graph shows total gross costs for the Department. The Department assesses some of its costs to other funds, which are shown in the table above as Assessments Out.

## Expenditure Summary

Neighborhood & Community Services' Personnel Services budget includes the cost to employ approximately 45 FTEs. Fixed Costs are mostly lease expenditures for the various spaces occupied by NCS employees to provide services to the community, including two senior centers and office space. Maintenance & Operations includes more than \$19 M in contracts with service providers, non-profits, and community partners to address specific needs in the community. Contributions & Transfers includes \$1.5 M



in anticipated support of the Behavioral Health Hospital. Capital Outlay is expected costs related to two youth and young adult centers, to be established during the 2017-2018 biennium.

Increased Assessments In is largely due to a change in fund structure. In 2015-2016 internal service departments were part of the General Fund and did not charge other General Fund departments for their services. In 2017-2018 internal service departments have been moved to a new internal service fund. General Fund departments that didn't previously receive charges from internal service providers will now receive assessment charges as part of this change. Finally, Reserves is money set aside for future use in any of NCS's various special revenue funds.

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

## 2025 Goals and Performance Measures



### 1. Sense of Safety in Community

In order to increase the feeling of safety for individuals and neighborhoods, the Neighborhood & Community Services department will reduce substandard and derelict building cases 50% and eliminate chronic encampment locations by 2025.



### 2. Utilization of City Services by Underrepresented Communities

In order to increase the equity of service delivery and increase accessibility, the Neighborhood & Community Services department will implement community outreach strategies to increase utilization of City services by underrepresented communities by 2025.



### 3. Length of Shelter Stay and Returns to Homelessness

In order to improve livability, the Neighborhood & Community Services department will decrease the length of time individuals experience homelessness by 60 days and reduce the number of repeat incidents of homelessness 50% by 2025.



### 4. Access to Affordable Housing

In order to improve housing stability, the Neighborhood & Community Services department will work with the Planning & Development Services and Community & Economic Development departments to increase the availability and accessibility of safe and affordable housing 80% citywide by 2025.



### 5. Families in Poverty

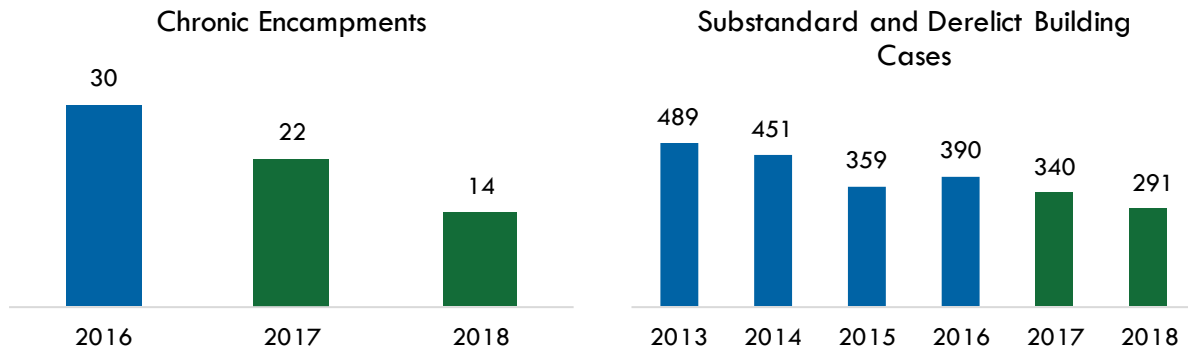
In order to increase income levels, the Neighborhood & Community Services department will develop partnerships and funding priorities to decrease the number of families and individuals living below the poverty line to no more than 10% by 2025.

# 2017-2018 Goals and Performance Measures

## 1. Sense of Safety in Community

### What is our goal?

In order to increase the feeling of safety for individuals and neighborhoods, the Neighborhood and Community Service department will reduce substandard and derelict building cases 25% and eliminate eight chronic encampments by 2018.

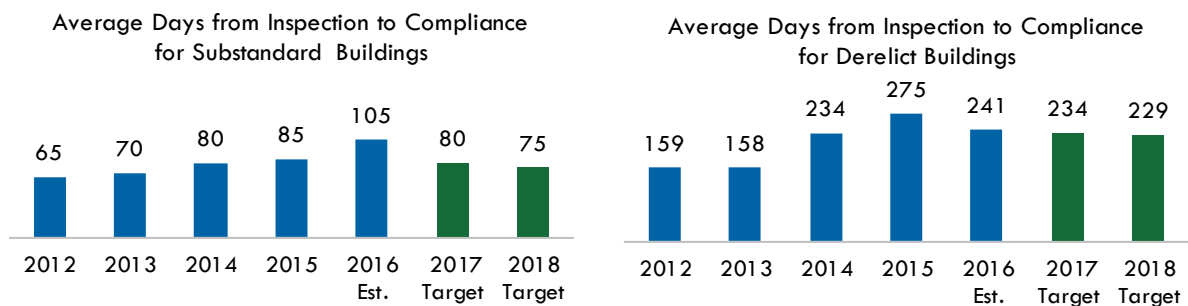


### Why is it important?

The presence of blighted homes and encampments leads to feelings of insecurity in Tacoma neighborhoods. Blighted conditions are also indicative of housing instability in the community. Reducing blighted buildings and eliminating homeless encampments will benefit the community by making neighborhoods feel safer and transition formerly blighted conditions into positive community uses.

### What will we do?

The Neighborhood & Community Services department will work with the State to update legislation and City codes. The Department will analyze processes (analyze past cases for when they closed and why) and work to get more positive outcomes and implement programmatic changes. The majority of derelict building cases over the past several years have occurred in the Eastside and South End of Tacoma. In order to take a more proactive approach to prevention, NCS will recommend an analysis of utility information and a physical condition assessment of building conditions in these areas. In addition, the Department will monitor how many encampments are repopulated after being cleared.



## 2. Utilization of City Services by Underrepresented Communities

### What is our goal?

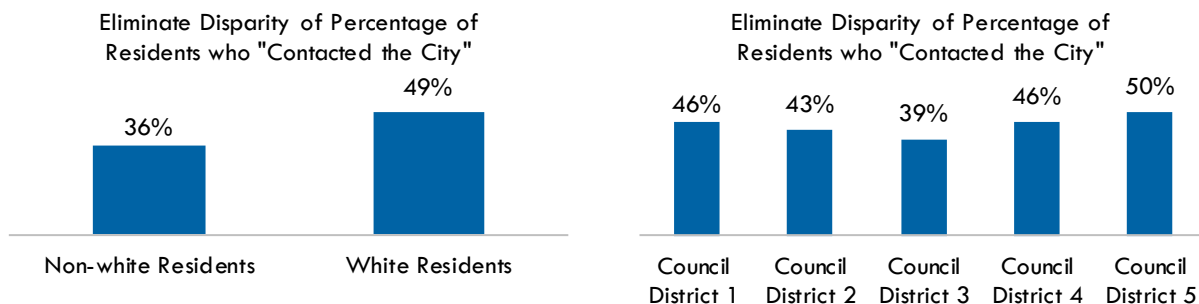
In order to increase the equity of service delivery and increase accessibility, the Neighborhood & Community Services department will establish baseline data on the utilization of existing services by underrepresented communities by 2018.

### Why is it important?

City services seem to overwhelmingly benefit particular user groups and have higher rates of utilization by certain demographics. Further, some community members seem unaware of services they could be using. Achieving this goal will ensure that the community is able to engage the City to meet its needs, regardless of geographic location, age, race, gender, or other protected category.

### What will we do?

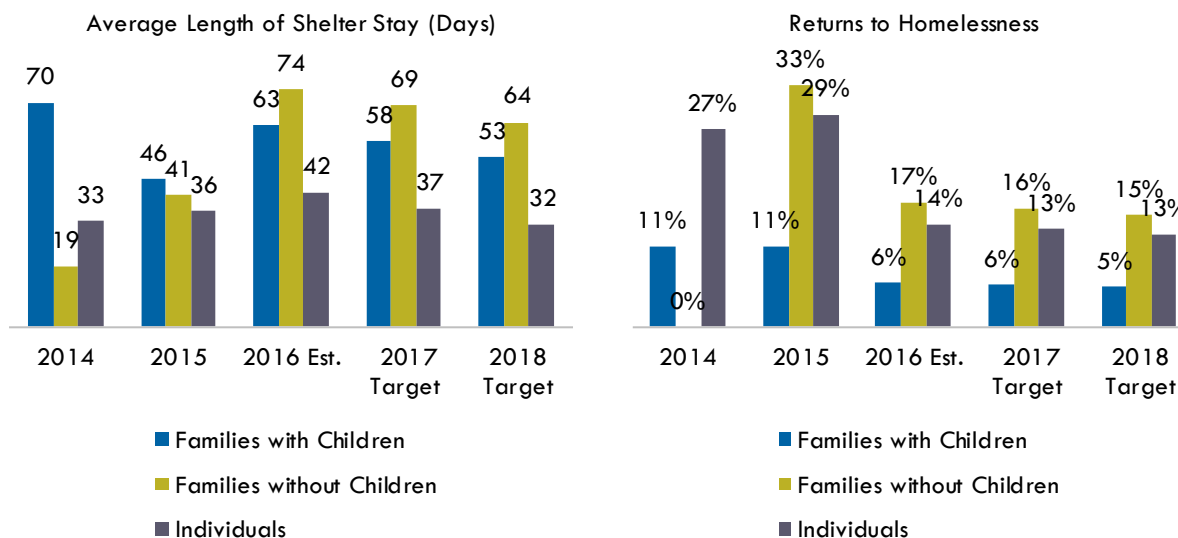
The Department will work to establish baseline data through community indicators, a community needs assessment, trends in code violations/notifications, and an analysis of the utilization of existing services. Additionally, the Department will use this data to establish goals for utilization, analyze where engagement requires a different approach, and make programmatic changes to increase utilization.



### 3. Length of Shelter Stay and Returns to Homelessness

#### What is our goal?

In order to decrease the length of time individuals experience homelessness, the City of Tacoma will reduce the average shelter stay by 10 days and reduce the number of returns to homelessness 10% by 2018.



#### Why is it important?

Households experiencing homelessness spend more time than necessary in the shelters, creating an unsafe and unstable environment. Families and individuals should move through the shelter system quickly into rapid re-housing and permanent housing options with specific interventions tailored to each households needs.

#### What will we do?

To shorten the shelter stays of families and individuals experiencing homelessness, the City has undertaken a process to implement a systems approach to addressing homelessness, where service providers and agencies work together to create a coordinated system of care using agreed upon performance measures, outputs, and outcomes. The collaboration will improve coordination and planning among all service providers and agencies receiving City funding.

## 4. Access to Affordable Housing

### What is our goal?

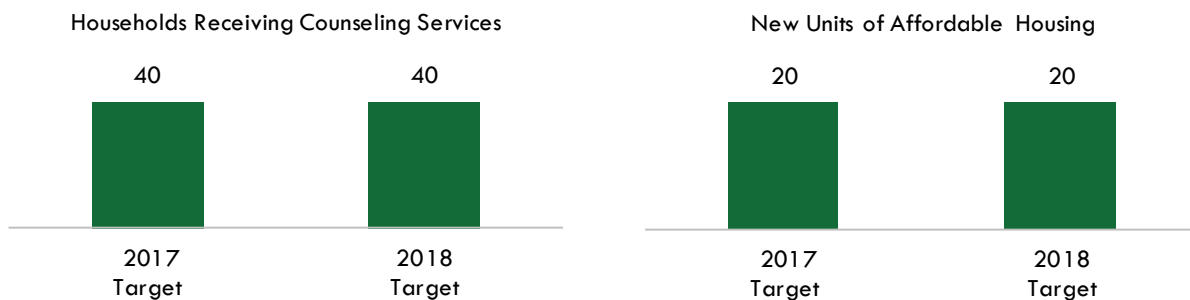
In order to improve housing stability, the Neighborhood & Community Services department will work with Planning & Development Services and Community & Economic Development departments to increase the availability and accessibility of safe and affordable housing.

### Why is it important?

The City of Tacoma recognizes household instability as an individual or household's inability to obtain or maintain affordable housing and insufficient resources to prevent involuntary relocation that would result in loss of housing and ultimately homelessness. Those facing the highest barriers to obtain affordable housing are those with criminal records, low credit score, little to no verifiable rental history, and inability to afford move-in deposits. These individuals and households often live paycheck-to-paycheck so that a single short-term emergency, such as an increase in rent, an illness, an injury, damage to their house that needs immediate repairs, and/or the loss of a job, risks destabilizing their households and leaving them homeless. With housing stability, people can afford to live and feel safe in a neighborhood of their choosing. Households can then take root, thrive, and contribute to the building of their community. Children will do better in school when they don't have to change schools so often. As an organization, achieving this goal means collaborating across City departments and with community organizations.

### What will we do?

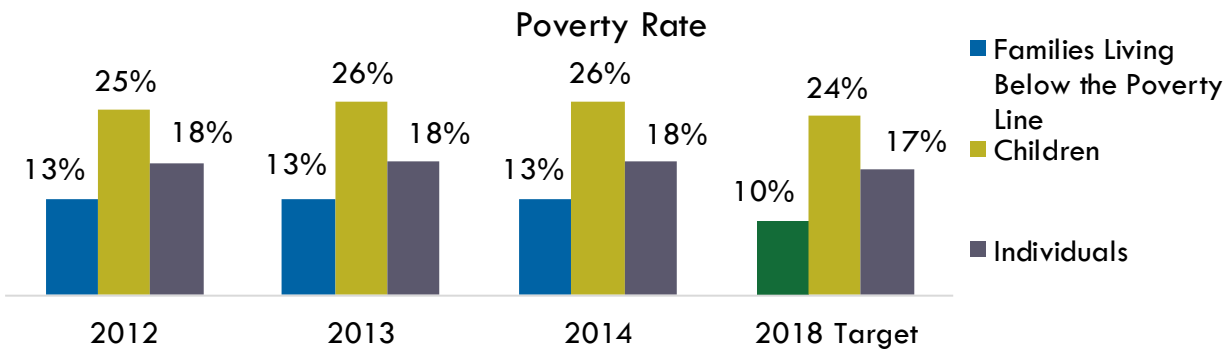
Neighborhood & Community Services will establish baseline data and define affordable housing options to include multi-family property tax exemption incentives, subsidized housing and low-income housing.



## 5. Families in Poverty

### What is our goal?

In order to increase income levels, the Neighborhood & Community Services department will develop partnerships and prioritize funding to decrease the number of families and individuals living below the poverty line to no more than 10% by 2018.



### Why is it important?

Median household income in Tacoma trails behind Pierce County and Washington State as a whole. In Tacoma, household income is constrained by individual earning potential, rather than workforce participation. By increasing the median household income in Tacoma, fewer children will be impacted by persistent poverty, thereby improving their educational and behavioral outcomes.

### What will we do?

The City can increase the earning potential of individuals by supporting education, training, and employment-supporting activities to decrease the number of families living in poverty.

Performance Tracking	2017	2018
<b>Establish baseline and forecast data for jobs, to include wage data.</b>	X	
<i>Having baseline and forecast data will help determine the types of education and job training activities that will be relevant in Tacoma and will help refine the City's funding priorities.</i>		
<b>Convene workforce development and education system operators to map the current state and define the preferred future state.</b>		X
<i>Envisioning the preferred future state will enable the system operators to begin aligning and forming partnerships that will enhance and strengthen the workforce development and education systems.</i>		





# Non-Departmental

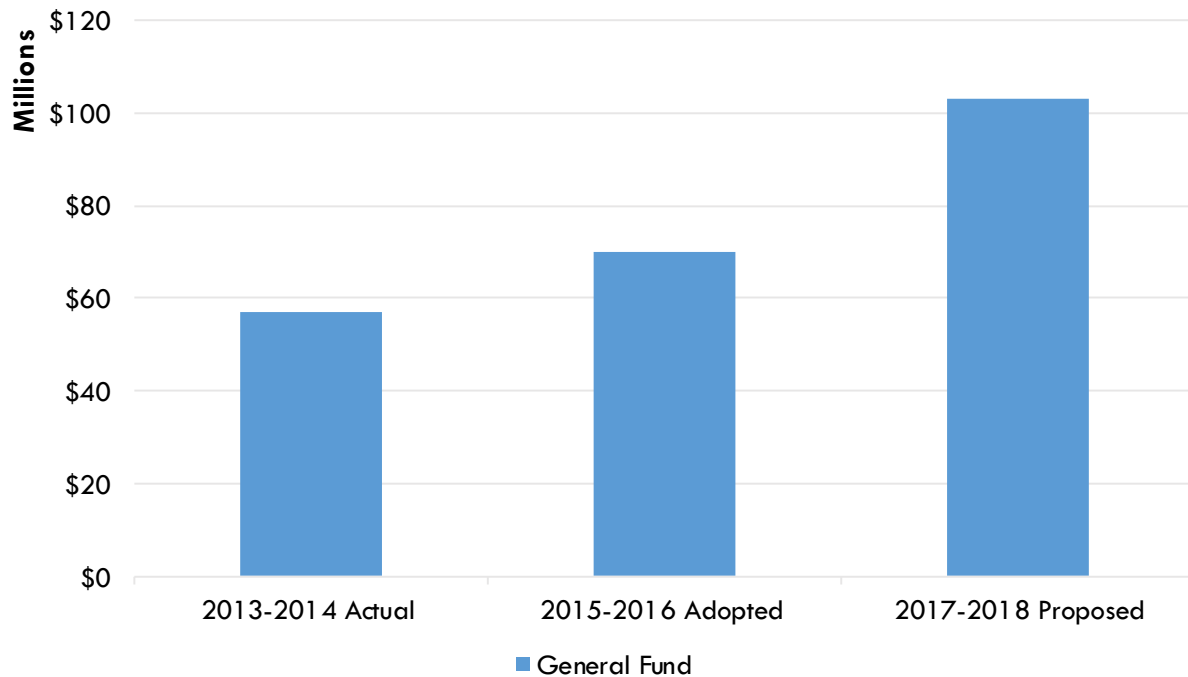
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## Purpose

Non-Departmental is used for items that cannot clearly be associated with an existing program area or department, and where it does not make sense to create a new program area in an existing department. This includes debt service payments, transfers, some pension costs, and similar expenditures.

Non-Departmental may also be used when clear separation of monies requires budget to be held outside of any one department (i.e., legacy public safety pension costs).

## Non-Departmental Funding by Category

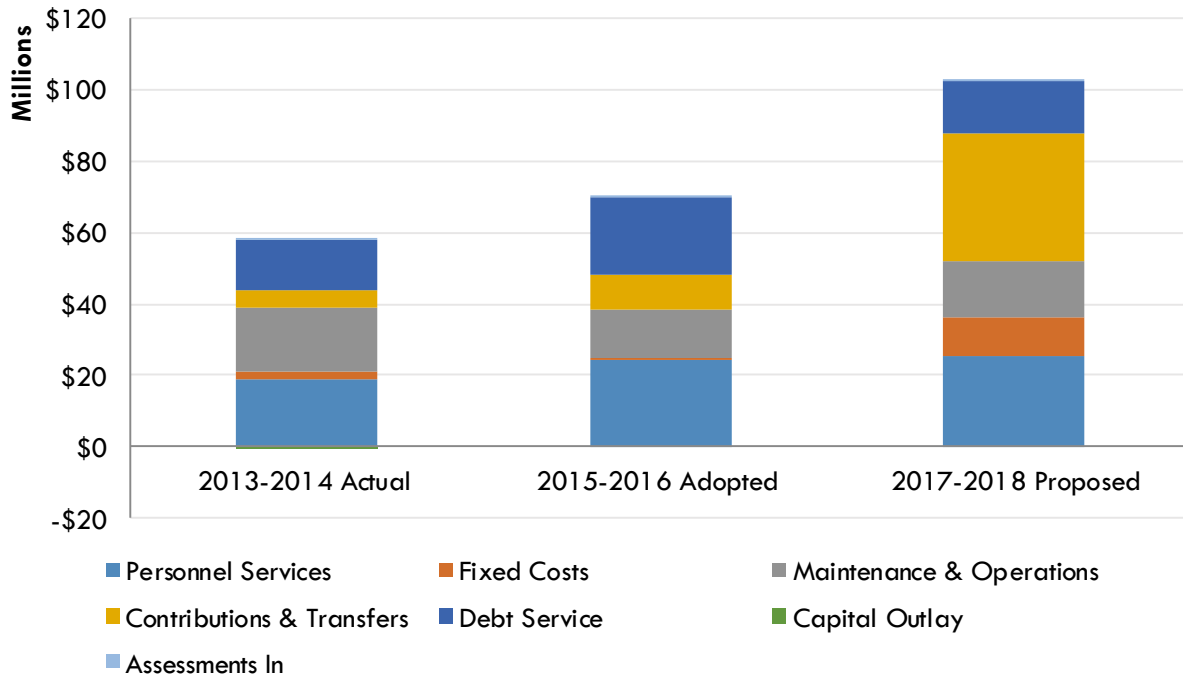


	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
General Fund	57,008,310	69,892,436	102,943,108
<b>Grand Total</b>	<b>\$57,008,310</b>	<b>\$69,892,436</b>	<b>\$102,943,108</b>

## Funding Summary

Non-Departmental is funded by the General Fund which is largely supported by the City of Tacoma tax base. General Fund support for Non-Departmental expenditures has increased 33%. For a detailed explanation of this change, please refer to the Expenditure Summary on the next page.

## Non-Departmental Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	18,805,227	24,467,216	25,281,607
Fixed Costs	2,310,171	294,326	10,957,352
Maintenance & Operations	18,023,236	13,698,764	15,990,155
Contributions & Transfers	4,608,356	9,483,459	35,650,438
Debt Service	14,339,213	21,972,440	14,506,010
Capital Outlay	(11,781)		
Assessments In	56,006	106,937	557,545
Assessments Out	(1,122,119)	(130,707)	
<b>Grand Total</b>	<b>\$57,008,310</b>	<b>\$69,892,436</b>	<b>\$102,943,108</b>

**Note:** The expenditure graph shows total gross costs for the department. The department assesses some of its costs to other funds, which are shown in the table above as Assessments Out.

## Expenditure Summary

Non-Departmental expenditures are generally those that cannot be directly associated with a department. Non-Departmental expenditures include contributions to outside agencies such as Metro Parks Tacoma and funding for jail services. Expenditures also include the City's debt service payments and contributions to various city funds. The significant increase in expenditures between 2015-2016 and 2017-2018 is due to the movement of transfers into Non-Departmental from the General Fund budget. Such transfers include City Street and Street Initiative Funds (\$17.5 M), Eastside Community Center (\$3.5 M), Traffic Enforcement Fund (\$1.4 M), Permit Services Fund (\$1.3 M), capital project support (\$3 M), and other smaller changes.

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.



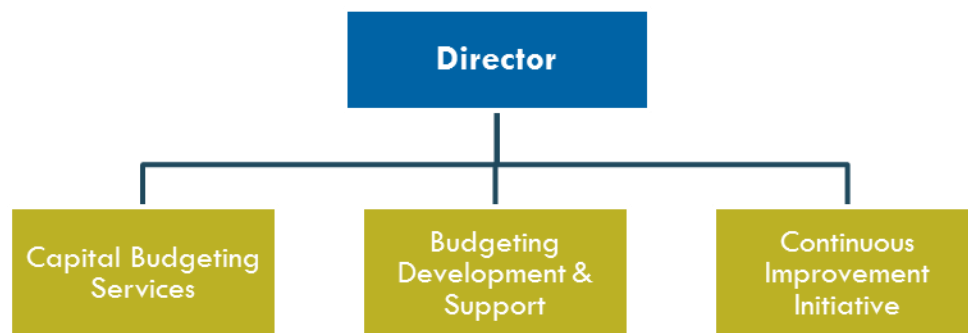
# Office of Management & Budget

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## Mission

Provide fiscal planning, analysis, and management services to enable the City organization to deliver effective and efficient services.

## Key Function Organization Chart



## Department Services

### Capital Budgeting Services

Capital Budgeting Services coordinates the creation of the City's Capital Facilities Program and manages the development of the proposed and adopted capital budget.

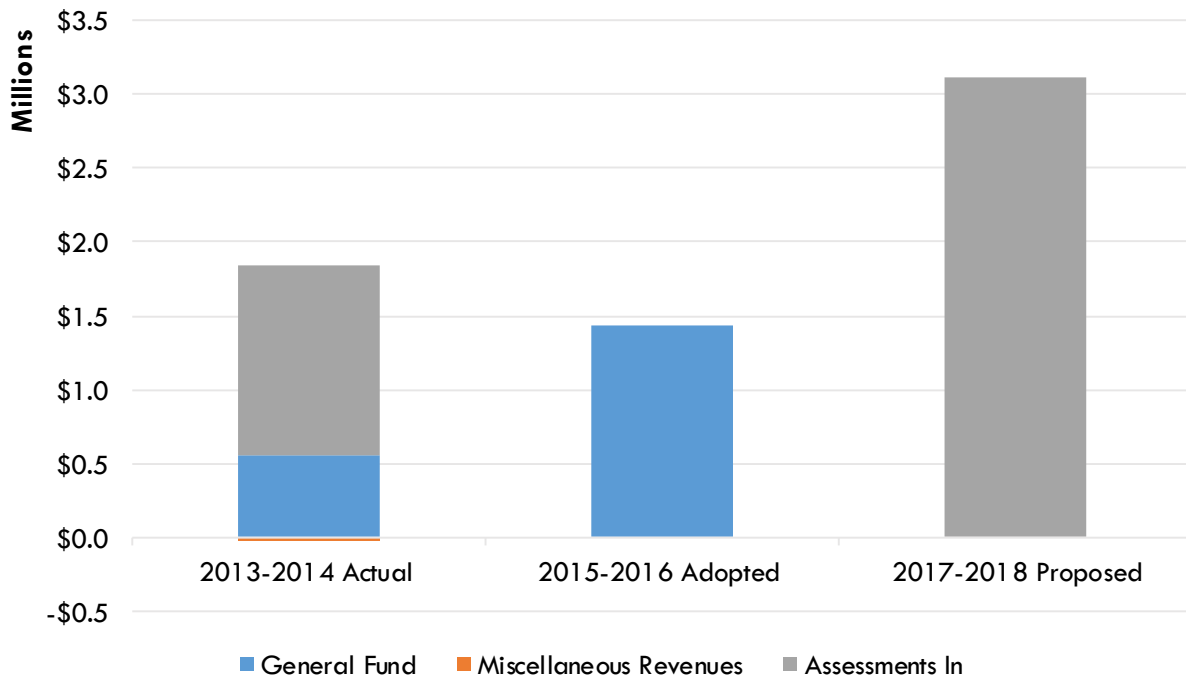
### Budget Development and Monitoring

Budget Development and Monitoring coordinates the biennial budget for the City, which includes preparing monthly and quarterly financial reports, the six-year financial forecast report, and the proposed and adopted budget documents. It also provides analytical and budgeting support to all City departments.

### Continuous Improvement Initiative

The Continuous Improvement Initiative works with departments to facilitate improvements for more efficient and effective City services and business processes. Staff also coordinates citywide performance measures and reporting.

## Office of Management & Budget Funding by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
General Fund	557,288	1,433,172	
Miscellaneous Revenues	(18,515)		
Assessments In	1,282,128		3,111,860
<b>Grand Total</b>	<b>\$1,820,901</b>	<b>\$1,433,172</b>	<b>\$3,111,860</b>

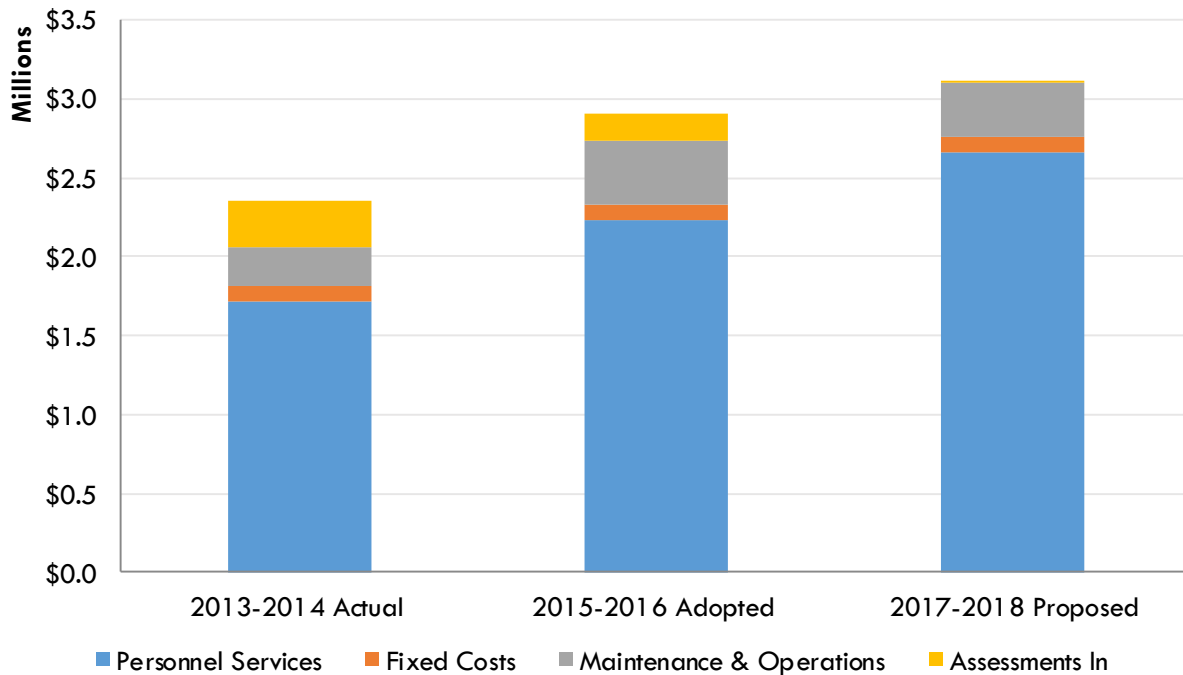
## Funding Summary

The Office of Management & Budget (OMB) is funded through Assessments In from other departments citywide. OMB moved into the City's new Internal Service Fund in the 2017-2018 biennium. In 2013-2016, the funding source Assessments In was reported as a credit to expenditures (Assessments Out). This credit reflected the portion of the costs that were sent to other departments. Because the Department moved to an internal service fund in 2017-2018, these costs are now classified as a funding source (Assessments In).

Also, in 2013-2016, the funding from the General Fund represented the portion of the Department's costs associated with services provided to General Fund departments. The funding from Assessments In is larger in 2017-2018 than the expenditure from Assessments Out was in previous biennia because it shows total funding from all departments rather than just the General Fund.

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

## Office of Management & Budget Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	1,716,581	2,231,925	2,656,872
Fixed Costs	98,860	102,895	103,652
Maintenance & Operations	245,786	405,730	343,882
Assessments In	296,530	169,738	14,007
Assessments Out	(520,639)	(1,477,116)	(6,553)
<b>Grand Total</b>	<b>\$1,837,118</b>	<b>\$1,433,172</b>	<b>\$3,111,860</b>
<b>Full Time Equivalents</b>	<b>8.0</b>	<b>9.0</b>	<b>10.5</b>

**Note:** The expenditure graph shows total gross costs for the Department. The Department assesses some of its costs to other funds, which are shown in the table above as Assessments Out.

## Expenditure Summary

Personnel Services comprises the majority of expenditures in OMB and pays for salaries, wages, and employee benefits. Fixed Costs include expenditures that are managed at the City level rather than by the department such as rent, insurance, and communications. Maintenance & Operations expenditures include support for the overall departmental operations, such as external contracts, operating supplies, training and professional development, and professional services.

From 2013-2016, the funding source Assessments In was reported as a credit to expenditures (Assessments Out). This credit reflected the portion of the costs that were sent to other departments. Because the

Department moved to an internal service fund in 2017-2018, these costs are now classified as a funding source (Assessments In).

Also in 2013-2016, the funding from the General Fund represented the portion of the Department's costs associated with services provided to General Fund departments. The funding from Assessments In is larger in 2017-2018 than the expenditure from Assessments Out was in previous biennia because it shows total funding from all departments rather than just the General Fund.

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.



## 2025 Goals and Performance Measures



### 1. Fiscal Sustainability

In order to support fiscal sustainability, the Office of Management & Budget will work to reduce cost drivers to ensure that the growth in ongoing expenditures does not outpace the growth in ongoing revenues.



### 2. Continuous Improvement

In order to promote a continuously improving organization, the Office of Management & Budget will improve the use of data-informed decisionmaking and quality service delivery.



### 3. Perception of Tacoma City Government

In order to improve community trust in financial decisions, the Office of Management & Budget will increase the percentage of residents who trust that the City is spending its tax dollars effectively and appropriately.



### 4. Customer Service to Departments

In the spirit of excellence, the Office of Management & Budget will increase the percentage of staff members who state that they were satisfied with services provided by OMB to 95% by 2025.

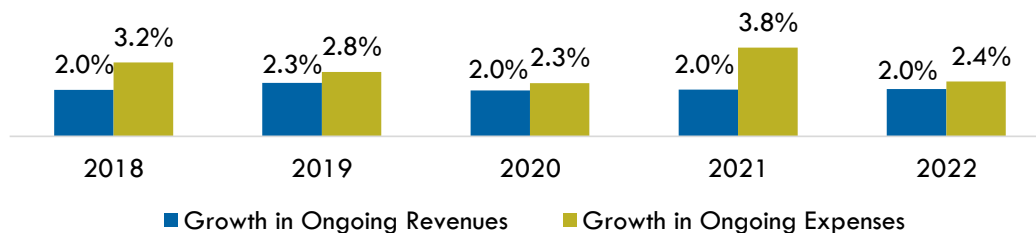
# 2018 Goals and Performance Measures

## 1. Fiscal Sustainability

### What is our goal?

In order to support fiscal sustainability, the Office of Management & Budget (OMB) will work to reduce cost drivers to ensure that the growth in ongoing expenditures does not outpace the growth in ongoing revenues.

Projected Growth in Revenue and Expenditures



	Average of 2017-2022 Projected Growth	Goal
Growth in Ongoing Revenues	2.1%	
Growth in Ongoing Expenditures	2.9%	
Difference	-0.8%	> 0

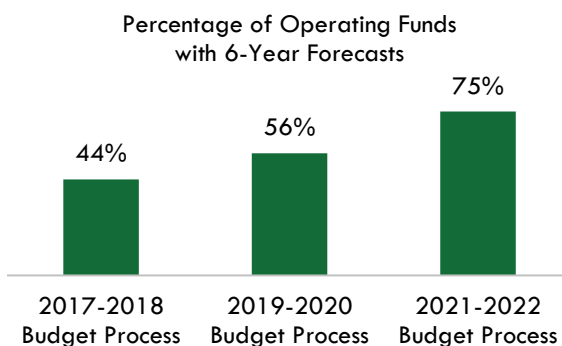
### Why is it important?

In the past, the City has struggled to manage its expenditure growth. The City is limited in its ability to raise tax rates or generate new revenue. Therefore, the City has faced a structural deficit when ongoing revenues are unable to cover ongoing expenditures. The community trusts the City to manage its financial resources wisely and sustainably. The City wants to ensure that current services levels can be maintained or expanded as-needed based on future demand.

### What will we do?

OMB will develop six year forecasts for the General Fund and supported funds, monitor and manage cost drivers, and provide ongoing monitoring through monthly financial reporting. OMB will strive to increase the number of funds forecasted to ensure fiscal sustainability beyond the City's General Fund.

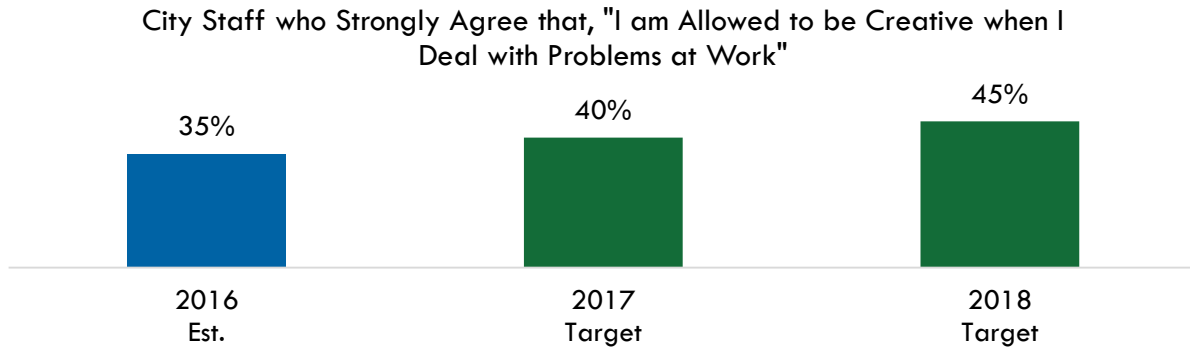
Coverage of General Fund Recurring Revenues for Recurring Expenditures	
2017-2018 Budget	
Ongoing Revenues	\$441.8 M
Ongoing Expenditures	\$440.6 M
Difference	\$1.2 M
Target	> 0



## 2. Continuous Improvement

### What is our goal?

In order to promote a continuously improving organization, the Office of Management & Budget will improve the use of data-informed decision making and quality service delivery.

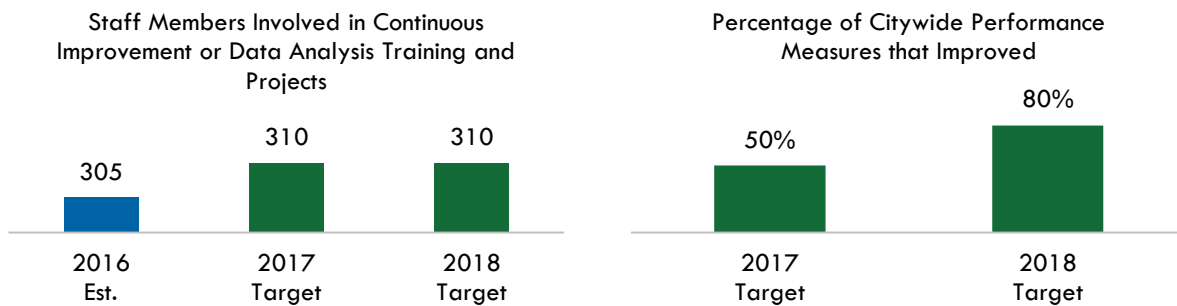


### Why is it important?

In some cases, the City organization is unable to make informed decisions due to a lack of verifiable data. Effective analysis and interpretation of information is also critical to the success of data-driven decisionmaking. When informed by reliable data, analysis, and interpretation, better decisions will be made in areas that positively impact the community and its residents.

### What will we do?

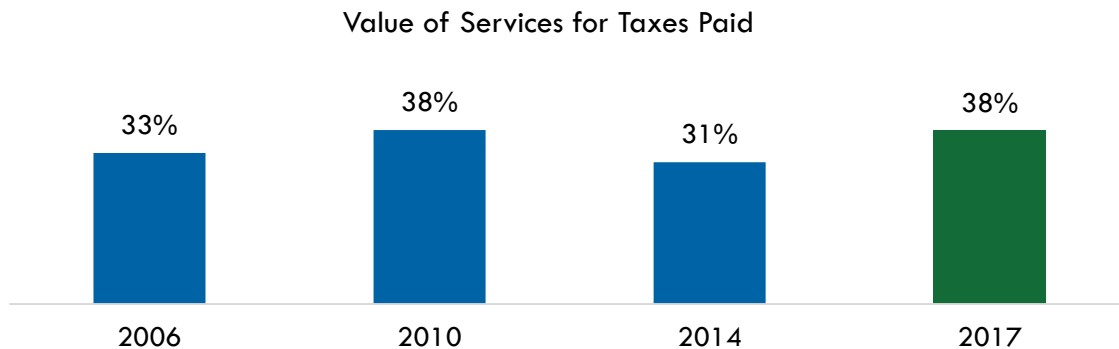
OMB will enhance training for staff on data analysis, critical thinking, and process improvement techniques as well as increase involvement and engagement with projects citywide requiring data analysis and process improvement.



### 3. Perception of Tacoma City Government

#### What is our goal?

In order to improve community trust in financial decisions, the Office of Management & Budget will increase the percentage of residents who state that the value of services for taxes is good or excellent 15% by 2018.

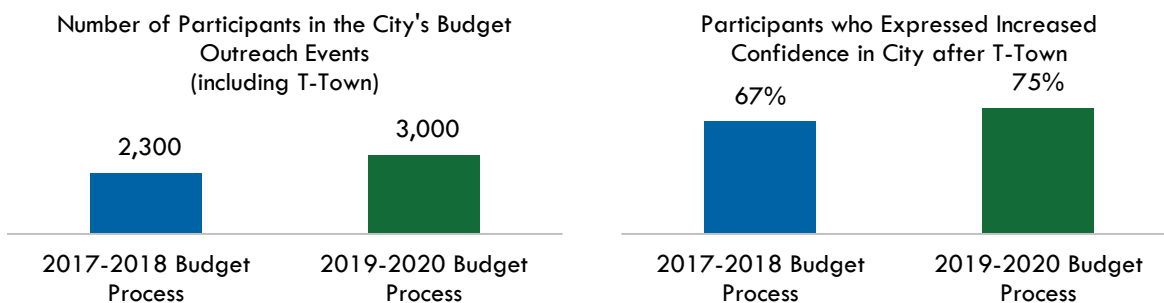


#### Why is it important?

The public is generally pessimistic about government spending and its effectiveness in providing services. By informing citizens about what their tax dollars pay for and how they can be involved in the budget development process, residents will trust that their input is taken seriously and will impact spending decisions.

#### What will we do?

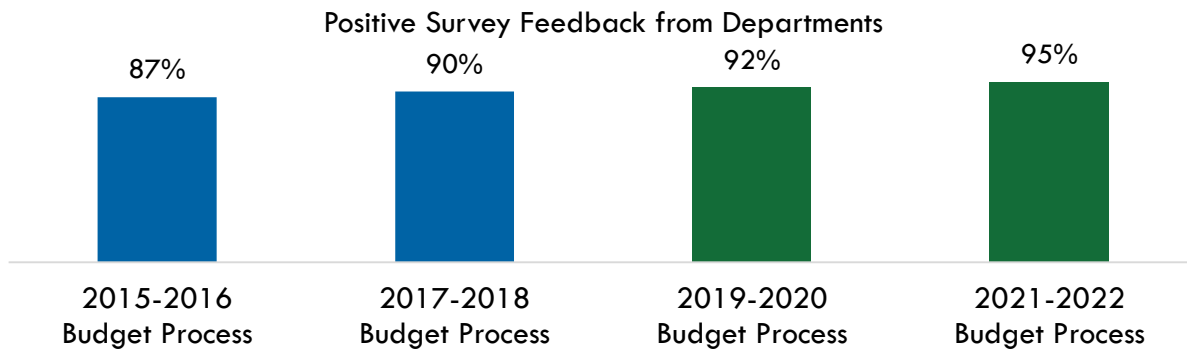
Implement new and different ways of informing the public about what their tax dollars pay for and how they can get involved in the budget process; increase community feedback/input regarding budget priorities for the 2017-18 budget process. In 2017-2018, OMB will work to increase the number of views online of financial and performance reporting. Staff will add additional questions to the Citizen Survey to better evaluate the community perception of how the City is managing its financial resources.



## 4. Customer Service to Departments

### What is our goal?

In the spirit of excellence, the Office of Management & Budget (OMB) will increase the percentage of staff members who state that they were satisfied with OMB provided services to 92% by 2018.



### Why is it important?

In order for departments to be most effective in providing valued services to the public, the Office of Management & Budget needs to be informed about department operations and the needed funding levels to provide priority services. Excellent service provided to departments instills trust and a willingness to help keep the office better informed about departmental operations. When funding decisions are being made regarding key service areas and community priorities, OMB will be better informed and trust will be established between departments, thus resulting in better decisionmaking.

### What will we do?

OMB will encourage relationship building by embedding analysts in departments for periods of time, respond quickly to requests for information, communicate effectively, develop skills amongst staff to ensure competence, analysts meet with assigned departments monthly to stay informed and updated, and offer analytical services to departments in need.



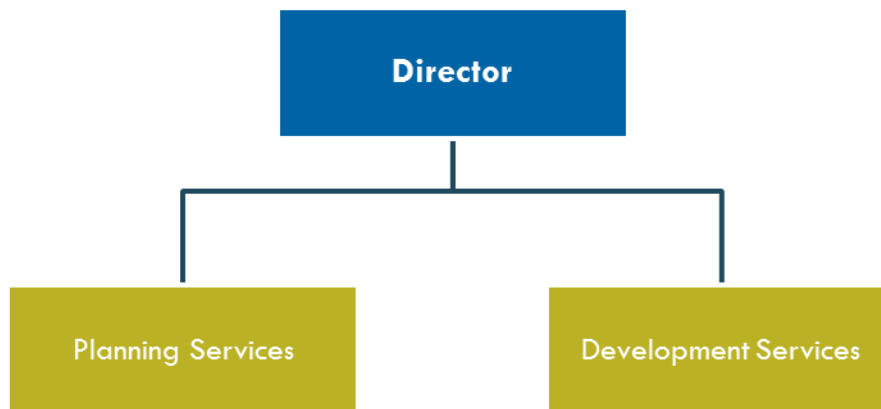
# Planning & Development Services

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## Mission

Partner with the community to build a livable, sustainable, and safe city by providing strategic, timely, predictable, cost-effective planning and development services with a culture focused on community engagement, customer service, creativity, accountability, and continuous improvement.

## Key Function Organization Chart



## Department Services

### Planning Services

Planning Services manages and processes amendments to the City's Comprehensive Plan and Land Use Regulatory Code and conducts policy and planning analysis relating to the development of land use, transportation, housing, neighborhoods, open space, urban forestry, shorelines and environmental regulations and policy. The division is also responsible for providing coordination with state and regional planning agencies to ensure consistency and compliance with the Washington State Growth Management Act (GMA), Puget Sound Regional Council Vision 2040, Shoreline Management Act (SMA), State Environmental Policy Act (SEPA), and Pierce County Countywide Planning Policies. Planning Services provides staffing support to the Planning Commission and the Landmarks Preservation Commission.

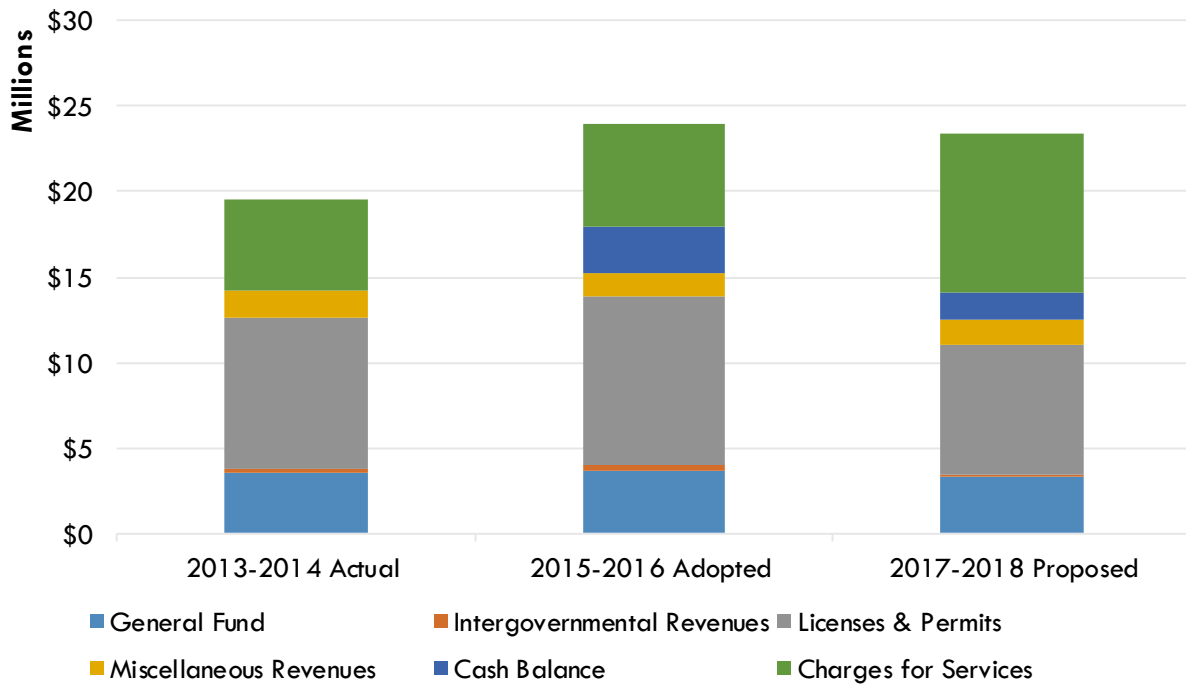
The Historic Preservation Office within this division oversees the designation of historic properties, historic and conservation districts, and administers land use regulations relating to the design, demolition, and construction of historic properties in the City. The Historic Preservation Office also provides and coordinates informational and educational programming to expand community awareness of historic sites, highlight the importance of heritage, and promote the roll of historic preservation in community identity.

## **Development Services**

Development Services coordinates the development permitting process, from concept to certificate of occupancy, for all residential and commercial construction projects. Over the past biennium, Development Services has been enhanced to include a more robust pre-application and permit coordination function. Development Services has also added permitting of Street Occupancies and Special Events to its services. Additionally, in 2015 Site Development permit reviews were incorporated into Development Services to further align building and site reviews to meet customer needs. The "one-stop-project services shop" provides streamlined services by proactively coordinating development related functions of Building, Land Use, and Site reviews. Functions include application services, site plan review, building plan review, permitting, and inspections.



## Planning & Development Services Funding by Category

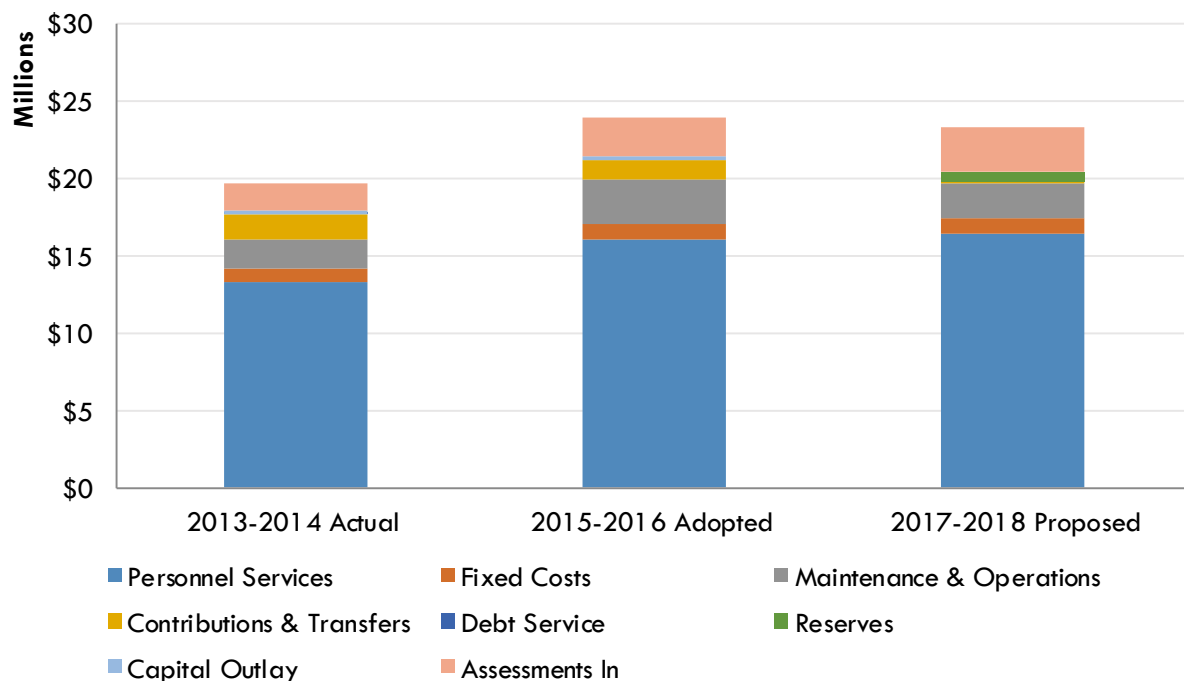


## Funding Summary

Planning & Development Services is funded primarily through Charges for Services, including building plan review and building permit fees. The Department is also partially supported by the General Fund.

In 2017-2018, the transfer from the General Fund was removed from the Department budget to Non-Departmental, resulting in a reduced General Fund budget for 2017-2018. Intergovernmental Revenues are also less in 2017-2018 due to expiring grants. Changes in Charges for Services and Licenses & Permits are attributed to categorization changes in 2017-2018 and not a change in business. Overall permitting revenues are planned to increase in 2017-2018 according to economic indicators.

## Planning & Development Services Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	13,343,444	16,109,202	16,438,613
Fixed Costs	896,822	998,830	1,033,233
Maintenance & Operations	1,872,133	2,782,150	2,169,438
Contributions & Transfers	1,587,146	1,330,700	226,235
Debt Service	6,871		
Capital Outlay	246,608	220,000	
Assessments In	1,706,929	2,509,291	2,892,322
Reserves			594,988
<b>Grand Total</b>	<b>\$19,659,953</b>	<b>\$23,950,173</b>	<b>\$23,354,829</b>
<b>Full Time Equivalents</b>	<b>46.7</b>	<b>61.8</b>	<b>61.2</b>

## Expenditure Summary

Personnel Services comprises the majority of expenditures in the Department and pays for wages and benefits. Fixed Costs include expenditures that are managed at the City level rather than by the department such as rent, fleet costs, insurance, and communications. Maintenance & Operations expenditures include support for overall departmental operations including external contracts. Contributions & Transfers from the General Fund to the Permit Fund, previously budgeted within the Department, have been moved to Non-Departmental, resulting in a decreased overall budget in 2017-2018 compared to 2015-2016. Capital Outlay appropriation has decreased due to capital projects approved as a part of the 2015-2016 Adopted Budget that were not included in the 2017-2018 Proposed Budget.

Assessments In is made up of charges received for services from internal service departments. Increased Assessments In is largely due to a change in fund structure. In 2015-2016 internal service departments were part of the General Fund and did not charge other General Fund departments for their services. In 2017-2018 internal service departments have been moved to a new Internal Service Fund. General Fund departments that did not previously receive charges from internal service providers will now receive assessment charges as part of this change.

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

## 2025 Goals and Performance Measures



### 1. Acceptance of New Growth and Development

To promote the livability and vitality of Tacoma's neighborhoods, the Planning & Development Services department will develop an Urban Design program with eight context-sensitive and neighborhood-based urban design plans by 2025.



### 2. Compact, Complete, and Connected Development

To promote the livability and vitality of Tacoma's neighborhoods, the Planning & Development Services department will, in collaboration with other City departments, develop and implement effective strategies to achieve 65% of Tacoma's population living within growth centers and "20-minute neighborhoods" by 2025.



### 3. Conservation and Protection of Environmental and Cultural Assets

To promote the livability and vitality of Tacoma's neighborhoods, the Planning & Development Services department will, in collaboration with other City departments, expand efforts to protect and preserve Tacoma's place-defining characteristics, including historic and cultural resources, scenic views, and natural setting.



### 4. Financially Sustainable Permitting System

In order to meet community expectations for government performance relative to the City's permitting process, the Planning & Development Services department (PDS) will create a financially sustainable permitting system by 2025.



### 5. Performance, Enhancement, & Community Engagement Practices

In order to achieve a predictable, timely, and user-friendly permitting process, the Planning & Development Services department will increase the number of permits reviewed within the stated timeline to 90% by 2025.

# 2017-2018 Goals and Performance Measures

## 1. Acceptance of New Growth and Development

### What is our goal?

To promote the livability and vitality of Tacoma's neighborhoods, the Planning & Development Services department will establish an Urban Design Studio by 2018 to facilitate the development and implementation of the citywide Urban Design program and individual urban design plans.

### Why is it important?

The community is concerned about growth and whether the City has effective programs to ensure that new growth and development is consistent with the community's vision. A well-executed Urban Design program will result in functional, attractive, and sustainable urban areas, and encourage context-sensitive and compatible development projects and patterns. An urban design program will also enhance the City's design capabilities; increase the level of service, predictability, and consistency in the design review and permit approval process; and ensure public participation in and satisfaction with design reviews.

Performance Tracking	2017	2018
<b>Program Start</b>	X	
<i>Secure necessary staffing and other resources to support program development in the next two years. Hire an urban designer/senior planner. Implement a skilled urban design internship. Create a partnership with UWT, and employ consultant/professional services to assist with program development.</i>		
<b>Program Engagement</b>	X	
<i>Conduct effective community conversations to support development of the program during the next two years. Implement a substantial public involvement process to engage community activists, neighborhood representatives, stakeholders, and citizens in early and continuous conversations about the development of the urban design program.</i>		
<b>Program Adoption</b>		X
<i>Develop the Urban Design Program for adoption in 2018. Develop operational guidelines for the Urban Design Studio, pursue requisite regulatory amendments, establish fee schedules, develop design manuals, develop an action plan for the next 8 years, provide assistance in market analyses for potential development sites, and administer design review relating to shorelines, downtown, and historic preservation.</i>		

## 2. Compact, Complete and Connected Development

### What is our goal?

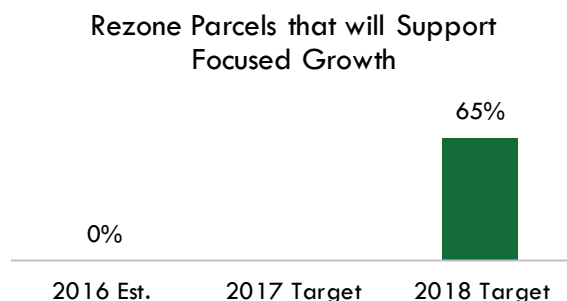
In order to promote the livability and vitality of Tacoma's neighborhoods, the Planning & Development Services department will develop strategies to realize and support growth centers and 20-minute neighborhoods, using the One Tacoma Plan's policy framework and focusing on area-wide rezones, baseline analysis, regulatory tools and investment incentives.

### Why is it important?

PDS is working to mitigate uneven community access to jobs, housing, recreation and daily services as well as auto-dependency to meet daily needs. Achieving this goal will support more walkable, affordable neighborhoods where residents can meet more of their daily needs in close proximity to home. Additionally, focusing growth within 20-minute neighborhoods will help the City achieve its goals for greenhouse gas reduction and efficient provision of public facilities and services.

### What will we do?

In collaboration with other City departments, Planning & Development Services will develop strategies to realize and support growth centers and 20-minute neighborhoods, focusing on area-wide rezones, baseline analysis, regulatory tools, and investment incentives.



Performance Tracking	2017	2018
<b>Complete a baseline analysis of urban growth by 2018</b>		<b>X</b>
<i>Create an Evaluation and Action Plan which contains a consistent and clear methodology for identifying baseline growth figures over the past 25 years, assessing and establishing a profile for each identified 20-min neighborhood, assessing infrastructure deficiencies, and developing strategies to support development.</i>		
<b>Expand tools and incentives that support targeted growth through 2018</b>		<b>X</b>
<i>Create flexible and equitable funding tools to support development in growth centers and 20-minute neighborhoods, and make targeted investments to address infrastructure deficiencies in these areas.</i>		

### 3. Conservation and Protection of Environmental and Cultural Assets

#### What is our goal?

In order to preserve Tacoma's historical and cultural assets, the Planning & Development Services department will develop strategies to support the protection and conservation of significant cultural resources and expand community understanding and appreciation of the city's unique features.

#### Why is it important?

Planning & Development Services is working to mitigate the loss of valuable historic and cultural resources and landmarks that provide a sense of community and continuity for residents of Tacoma and visitors alike. Achieving this goal will improve the lives of the community by contributing to a more resilient, healthy, and equitable built environment. It will encourage residents to be proactive stewards of the resources that define the city's history, culture, and identity. It will also encourage residents and tourists to engage with the city's heritage and culture, which promotes the local economy through tourism and skilled trades. Additionally, this goal will improve the way the City operates as an organization by ensuring a more unified development and permit review process and closing gaps in the City's regulations.

#### What will we do?

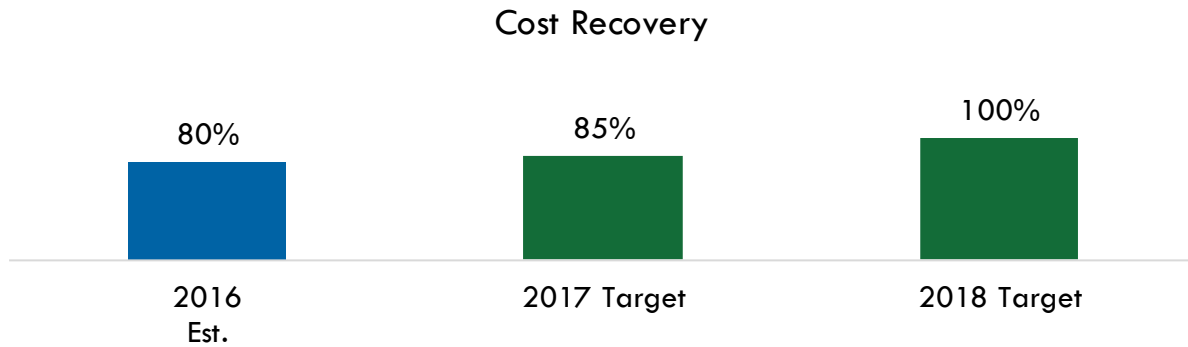
The Planning & Development Services department will work to strengthen the planning and administration of the historic preservation program and the Open Space program and apply best management practices and innovative initiatives.

Performance Tracking	2017	2018
<b>Develop and adopt a Demolition Review process and standards for historic resources by 2018</b>		<b>X</b>
<i>Complete the historic inventory, adopt a demolition review ordinance, proactively propose landmarks for protection, and increase engagement with heritage program and adaptive reuse projects and landmark nominations.</i>		
<b>Expand the Historic Preservation Program through 2018</b>		<b>X</b>
<i>Continue to provide programming and outreach that encourages residents to value and maintain historic and cultural resources. Programs such as residential and commercial rehabilitation loans and grants, the Heritage Project Grant, and other financial resources provide much needed support to members of the community who wish to protect and maintain historic resources.</i>		
<b>Evaluate and update Critical Areas Ordinance through 2018</b>		<b>X</b>
<i>Evaluate the Critical Areas Ordinance and update to facilitate environmental stewardship and to implement policies related to critical areas protections and the GMA.</i>		

#### 4. Financially Sustainable Permitting System

##### What is our goal?

In order to achieve a predictable and easy to use permitting process, the Planning & Development Services department will implement phased permit fee adjustments over the next two years to achieve 100% cost recovery by 2018.



##### Why is it important?

The permitting system's current operating procedures will be reviewed and evaluated to ensure maximum efficiency and integration with the City of Tacoma permitting platform, financial policies and customer service goals. The City will demonstrate that its operating processes are effective and efficient by establishing committed permitting levels of service and cost recovery policies.

##### What will we do?

The Planning & Development Services department will implement a fee study assessment to evaluate the number of permits, when and where permits are needed, and adjust fees to reflect the cost of work necessary to provide predictable and timely permitting that meets customer needs.

Performance Tracking	2017	2018
<b>Restructure Restricted Enterprise Subfunds</b>	<b>X</b>	
<i>Restructuring existing restricted enterprise subfunds, the Strong Motion Instrumentation Fund, the Endangered Species Act Fund, and the Integrated Permitting Management System Fund, to provide flexibility that meets customer service and business objectives. In addition, create an operational reserve fund.</i>		
<b>Implement Planning &amp; Development Services Fee Study</b>		<b>X</b>
<i>Implement phased fee adjustments consistent with completed Planning &amp; Development Services Fee Study.</i>		



## 5. Performance, Enhancement & Community Engagement Practices

### What is our goal?

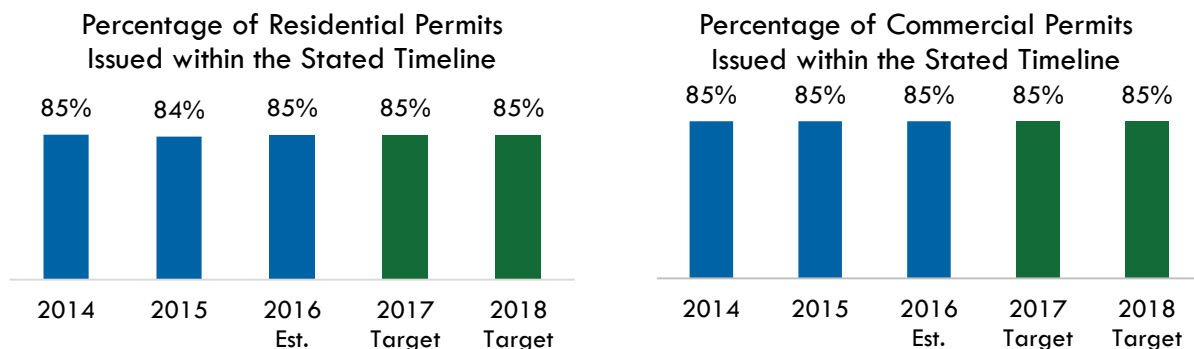
In order to achieve a predictable, timely, and user-friendly permitting process, the Planning & Development Services department will establish committed levels of service which will be achieved 85% of the time by 2018.

### Why is it important?

PDS is creating processes and procedures that are transparent and efficient for all users. In addition, PDS will continue development of programs that facilitate outreach to the community to increase understanding of the City's permit procedures, standards, and policies. Improved community outreach will also focus on the overall community understanding of development in the City of Tacoma. Increasing ease-of-use of the process will increase compliance with permits. This will also help improve the review timelines for both residential and commercial projects.

### What will we do?

To improve customer and community engagement, and ease-of-use, PDS will continue to develop web-and-mobile based solutions to be utilized by customers and the community.



Performance Tracking	2017	2018
<b>Establish level of service commitments</b>	X	
<i>Establish published level of service commitments and post quarterly reports that measure Planning and Development Services success at meeting level of service commitments.</i>		
<b>Create and Implement Customer and Community Outreach Program</b>		X
<i>Enhance community outreach through implementation of a community engagement program, including improvements to Accela Citizen's Access, Accela CivicData, and improved services through a customer survey.</i>		



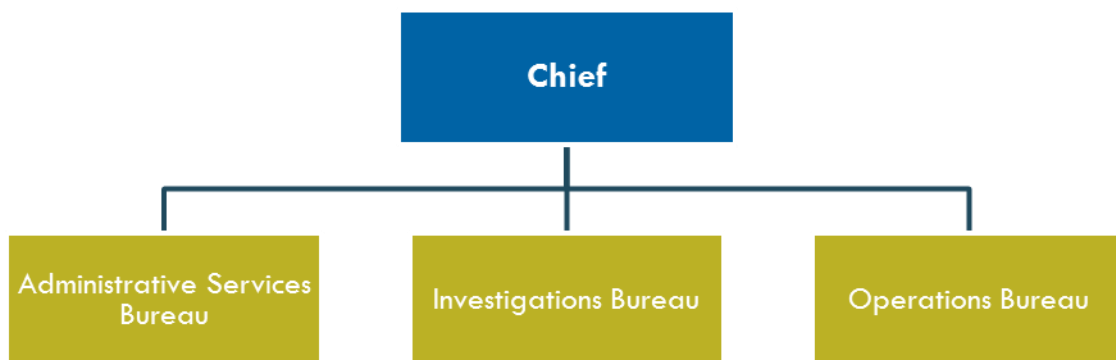
# Police

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## Mission

Create a safe and secure environment in which to live, work, and visit by working together with the community, enforcing the law in a fair and impartial manner, preserving the peace and order in our neighborhoods, and safeguarding our constitutional guarantees.

## Key Function Organization Chart



## Department Services

### Administrative Services Bureau

The Administrative Services Bureau oversees the Internal Affairs Section, which is responsible for the investigation of police conduct and citizen complaints, and the Support Services Division, which manages the training, recruitment, hiring, accreditation, finance, crime analysis, information technology, public information and community relations functions.

### Operations Bureau

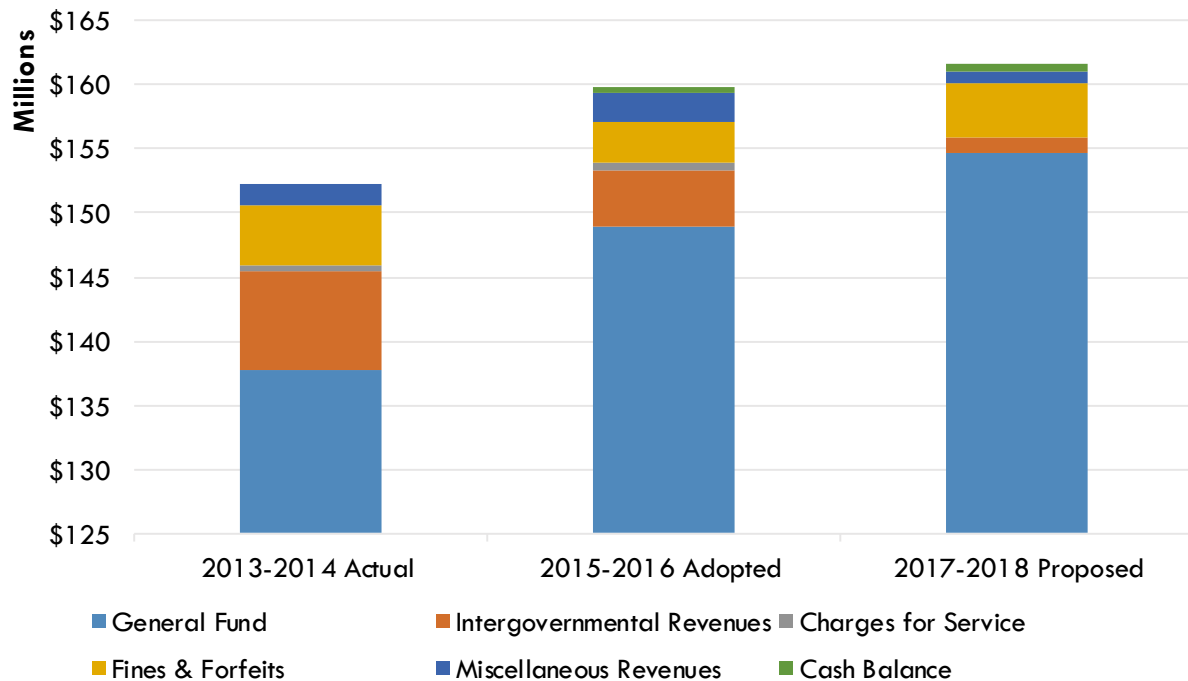
The Operations Bureau Patrol Division provides 24/7 patrol coverage within the city. Patrol officers respond to emergency and non-emergency calls for service and conduct initial investigations of crimes. The Community Policing Division focuses on prevention and crime reduction through innovative, proactive, and collaborative efforts with the community and various public and private entities. The bureau plans special events for the Police Department and oversees Homeland Security, which includes the Specialty Teams such as SWAT, Bomb Squad, Special Response Team, Marine Services Unit, K-9, Search & Rescue, and the Dive Team.

### Investigations Bureau

The Investigations Bureau conducts follow-up investigations of crimes against persons and property, prioritized by the seriousness of the offense, availability of personnel, and factors related to the

solvability of crimes, patterns, and trends. The Violent Crimes Section is comprised of the Homicide/Aggravated Assaults Unit and Special Assaults Unit. The Major Crimes Section investigates career criminals, financial crimes, and deals with special victims (juveniles and domestic violence victims) and arson. Special Investigations handles narcotics and vice related criminal activity. Forensic Services is responsible for processing crime scenes and the collection of evidence. The Investigations Bureau is also responsible for oversight of the Hazardous Environment Team.

## Police Funding by Category

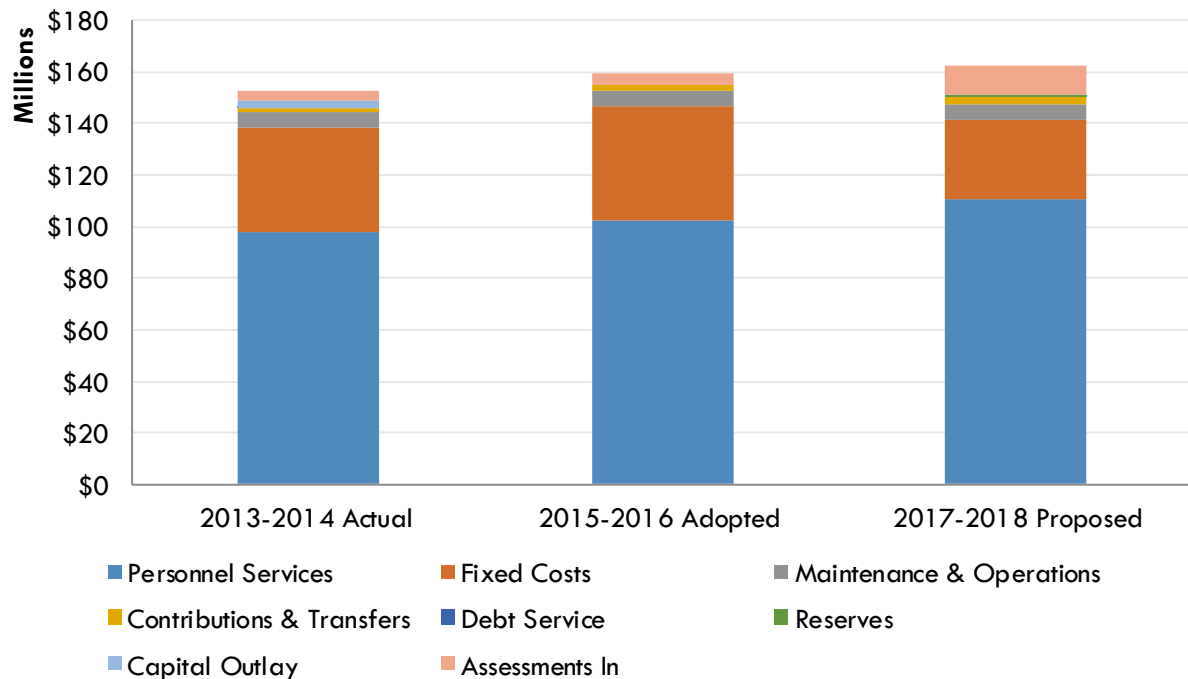


	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
General Fund	137,679,870	148,864,972	154,675,006
Intergovernmental Revenues	7,811,980	4,456,426	1,213,056
Charges for Services	466,581	546,820	500,000
Fines & Forfeits	4,646,342	3,202,948	4,240,721
Miscellaneous Revenues	1,612,064	2,329,222	963,675
Cash Balance		389,828	542,948
<b>Grand Total</b>	<b>\$152,216,837</b>	<b>\$159,790,216</b>	<b>\$162,135,406</b>

## Funding Summary

Tacoma Police Department (TPD) is largely funded by the General Fund. Intergovernmental grant funding has declined in 2017-2018 as many COPS grants, which pay for wages and benefits for a number of officers, will expire in 2017. Funding for school resource officers is received from the Tacoma School District. Fines & Forfeits include red light, school zone, and speed safety camera revenues received by the Traffic Enforcement, Engineering, & Education Fund (TEEE). However, safety camera revenues are a matter of public safety and are not sufficient to financially sustain camera operations. Miscellaneous Revenues includes a General Fund contribution to the TEEE Fund to sustain safety camera operations.

## Police Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	97,576,458	102,731,672	110,291,473
Fixed Costs	40,569,084	44,035,637	30,970,603
Maintenance & Operations	6,393,586	5,815,674	6,134,255
Contributions & Transfers	1,406,036	2,670,352	2,963,630
Debt Service	31,391		
Capital Outlay	3,266,345		85,000
Assessments In	3,202,317	4,536,881	11,110,209
Reserves			580,236
<b>Grand Total</b>	<b>\$152,445,217</b>	<b>\$159,790,216</b>	<b>\$162,135,406</b>
<b>Full Time Equivalents</b>	<b>373.5</b>	<b>375.5</b>	<b>392.1</b>

## Expenditure Summary

Personnel Services increased from 2015-2016 to 2017-2018 to accommodate 18 proposed additional police positions. Personnel Services expenditures include wages and benefits. Fixed Costs include expenditures such as vehicle fleet fuel and maintenance, rent, insurance, and communications equipment, including police radios.

Fixed Costs have decreased in 2017-2018 due to nearly \$11 M for jail services contract costs moving to Non-Departmental. Maintenance & Operations expenditures support the overall departmental operations. Contributions and Transfers include transfers to other funds for equipment purchases including vehicles and communication equipment. A \$2.6 M transfer to the TEEE Fund has moved to Non-Departmental, but was replaced by a nearly \$2.9 M transfer to the Fleet Capital Fund to purchase new police vehicles. Capital Outlay includes funding for purchases to support new personnel.

Assessments In are made up of charges received for services from other City departments such as Human Resources, Information Technology, Finance, and the City Attorney's Office. Increased Assessments In is largely due to a change in fund structure. In 2015-2016 internal service departments were part of the General Fund and did not charge other General Fund departments for their services. In 2017-2018 internal service departments have been moved to a new internal service fund. General Fund departments that didn't previously receive charges from internal service providers will now receive assessment charges as part of this change. Additionally, TPD's increased FTE count in 2017-2018 results in increased assessment costs, as new employees are supported by internal service departments.

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on pages 44.

## 2025 Goals and Performance Measures



### 1. Diversity of Police Force

In order to increase the diversity of the department, the Tacoma Police Department will employ new hiring and recruitment strategies in order to increase the diversity of the Police Department workforce 25% to better reflect the diversity of the community by 2025.



### 2. Public Trust and Community Relationships

In order to increase public trust and community relationships, the Tacoma Police Department will increase community outreach to develop partnerships, build public trust and promote authentic engagement with a focus on underserved communities. The Tacoma Police Department will increase its community outreach 20% by 2025.



### 3. Community Feels Safer

In order to improve safety, the Tacoma Police Department will work to increase the City of Tacoma residents' perception of safety in the community 20% by 2025.



### 4. Positive Relationships with Youth

In order to build meaningful relationships with youth, the Tacoma Police Department will employ strategies to expand youth outreach 25% by 2025.

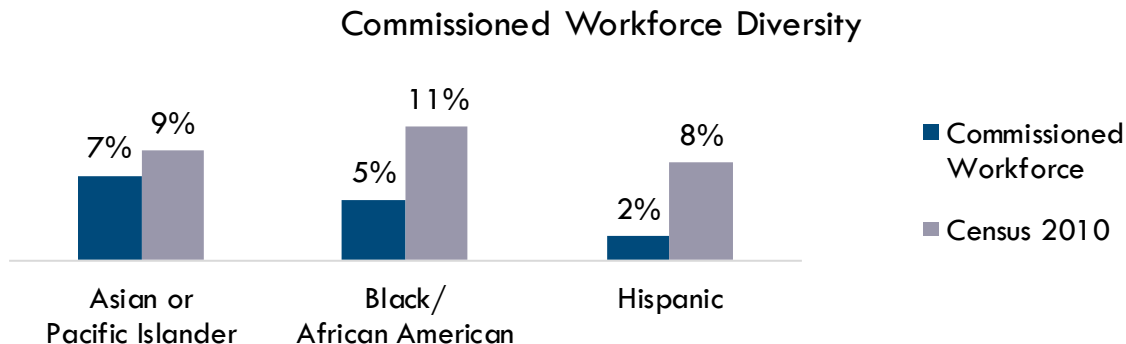


# 2017-2018 Goals and Performance Measures

## 1. Diversity of Police Force

### What is our goal?

In order to increase the diversity of the Department, the Tacoma Police Department will employ new hiring and recruitment strategies to increase the number of diverse applicants on the eligibility list 15% by 2018.

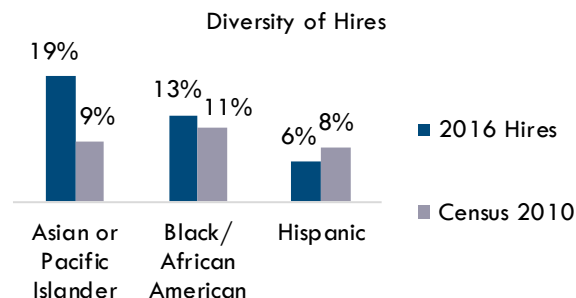


### Why is it important?

Lack of interest in the police profession by diverse applicants due to recent national attention and negativity toward police has reduced the number of applicants on the eligibility list as well as their placement on the list. The demographics of the Police Department should reflect the community demographics to strengthen public trust.

### What will we do?

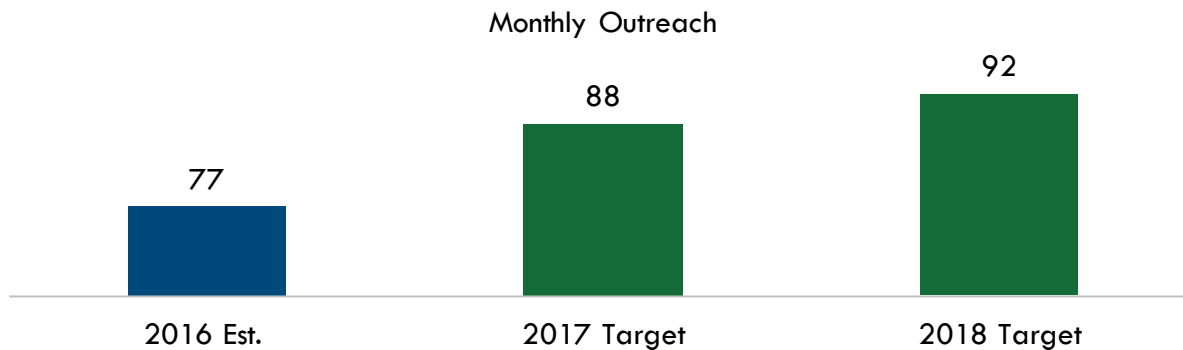
The Department will work to increase the diversity of applicants and those attending the hiring workshops. These workshops give applicants an in-depth understanding of the hiring process and an opportunity to practice the physical agility and the oral board exams. Applicants who attend may be better prepared for the application process. Attracting diverse applicants to the workshops may increase their chances for success, a higher placement on the eligibility list, and an opportunity to be invited to the oral boards.



## 2. Public Trust and Community Relationships

### What is our goal?

In order to increase public trust and community relationships, the Tacoma Police Department will increase community outreach to develop partnerships, build public trust and promote authentic engagement with a focus on underserved communities. The Tacoma Police Department will increase its community outreach 10% by 2018.



### Why is it important?

Some communities of color mistrust the police. Therefore, the Tacoma Police Department will work to increase transparency through community engagement. The Department believes that increased outreach will lead to improved understanding and trust between the police force and the community.

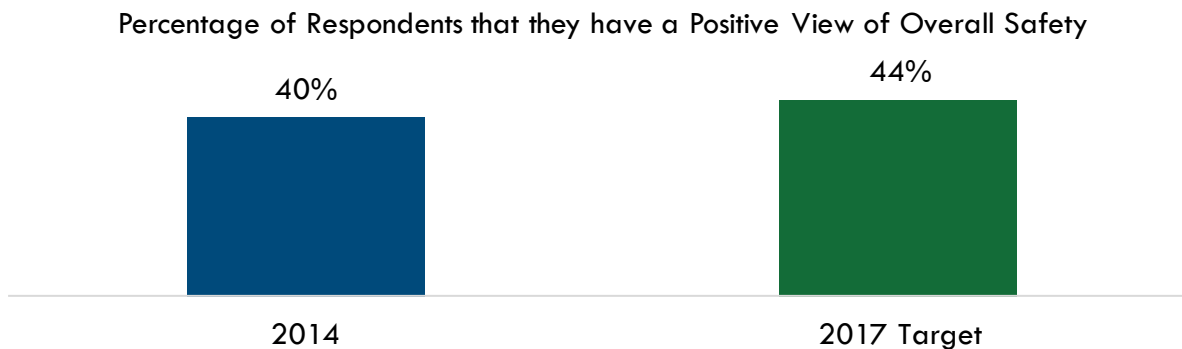
### What will we do?

The Tacoma Police Department will continue to host Project PEACE forums and community engagement events on various police topics such as complaints, use of force, and police data initiative.

### 3. Community Feels Safer

#### What is our goal?

In order to improve safety, the Tacoma Police Department will work to increase the City of Tacoma residents' perception of safety in the community 10% by 2018.

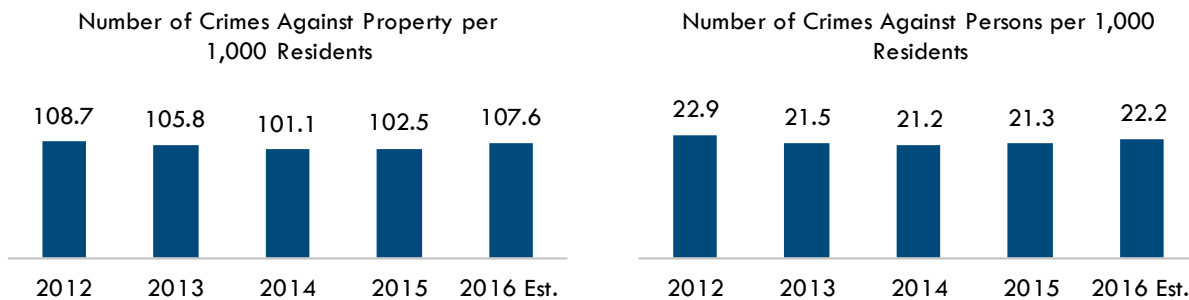


#### Why is it important?

Currently, not all residents feel safe in their neighborhood or in certain parts of the City. Feeling safe is a vital component of livability for a city. In addition to reducing crime, it is important to improve how individuals perceive the safety of their lived environment.

#### What will we do?

The Tacoma Police Department will employ problem-oriented policing strategies to crime trends, crime spikes, and quality of life issues that are identified through data analysis or community perception. In addition, the Department will educate its staff on the components of Procedural Justice.



\* To add clarity and for better alignment with the goal, this measure will be replaced with data on problem oriented policing in future reporting.

#### **4. Positive Relationships with Youth**

##### **What is our goal?**

In order to build meaningful relationships with youth, the Tacoma Police Department will employ strategies to expand youth outreach 10% by 2018.

##### **Why is it important?**

Project PEACE's foremost recommendation was to expand positive, non-enforcement activities with youth to provide mentorship and build meaningful relationships.

##### **What will we do?**

The Department is working toward documenting the amount of time that officers spend interacting with youth in a non-enforcement manner. The Department will begin collecting this data in September 2016.

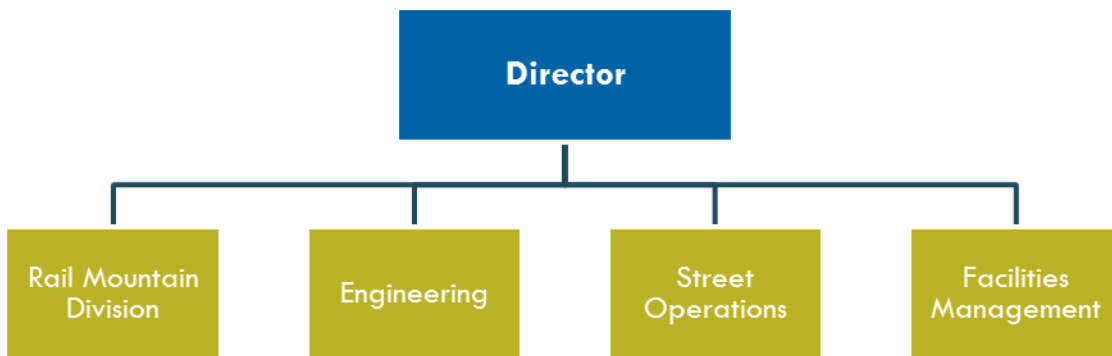
# Public Works

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## Mission

To provide essential public services that will enhance the quality of life for the people of Tacoma in a fair, responsive, sustainable, and equitable manner. Public Works does this through an open and engaged partnership with customers, cost-effective services and a consistent approach in satisfying the needs of the community. The Department is responsible for designing, building, maintaining, and preserving public infrastructure.

## Key Function Organization Chart



## Department Services

### Engineering

Engineering provides engineering and program management for the City's transportation and major capital facilities projects. Program areas include street and non-motorized design, capital facilities design, transportation engineering, project management, construction management, parking services, grant administration and Local Improvement Districts. Other services include design review for private development, traffic data collection and analysis, development of engineering standards, traffic safety investigations, school safety programs, sidewalks and traffic control approval, permitting, and the maintenance and operation of the city's streetlights and traffic signals.

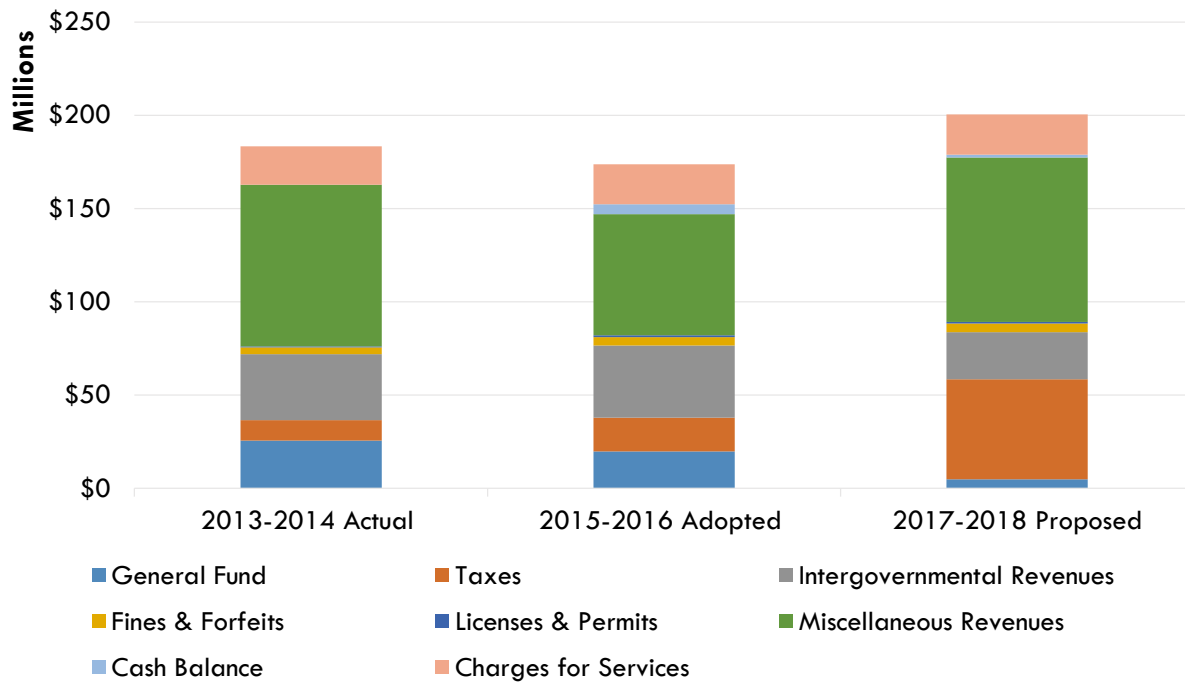
### Street Operations

Street Operations is responsible for the operation and maintenance of 857 lane miles of arterial streets, 8,610 blocks of residential streets, 38,000 street signs, 19 City-owned parks and 4.68 miles of walking, hiking, and biking trails. This Division is responsible for maintaining gravel alleys and 57 blocks of gravel streets as well as the removal of snow and ice, downed or fallen trees within the public right-of-way, and other debris from city streets and rights-of-way. During natural disasters, Street Operations is also responsible for closing severely damaged roads and bridges and clearing roads and bridges of debris.

## **Facilities Management**

Facilities Management consists of Real Property Services, Facilities Maintenance, Fleet Services, and Capital Project Improvements. Real Property Services assists with permitting the use of city rights-of-way, property sales, property acquisitions, easements and property management. Facilities Maintenance provides service and maintenance to General Government facilities including Fire, Police, Community Services, Public Works, and the Municipal Complex. Fleet Services supports the City's transportation requirements for General Government by managing a safe, efficient, cost-effective, diversified fleet of vehicles and construction equipment. Facilities Management also provides management of major capital improvements to city-owned facilities.

## Public Works Funding by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
General Fund	25,665,110	\$19,894,129	4,886,051
Taxes	10,839,538	\$18,078,531	53,680,292
Licenses & Permits	406,397	\$934,609	748,529
Intergovernmental Revenues	35,476,544	\$38,593,557	25,122,629
Charges for Services	20,608,404	\$21,395,376	21,714,395
Fines & Forfeits	3,685,099	\$4,575,854	4,781,057
Miscellaneous Revenues	86,640,104	\$64,967,092	88,176,892
Personnel Services	5,550,441		
Fixed Costs	225,908		
Maintenance & Operations	1,647,243	\$992,203	1,900,000
Cash Balance		\$5,330,202	1,437,494
<b>Grand Total</b>	<b>\$190,744,788</b>	<b>\$174,761,553</b>	<b>\$202,447,339</b>

## Funding Summary

The Public Works department (PW) manages multiple funds that receive a variety of funding sources. A portion of PW is General Fund supported. Prior to 2017, the General Fund transfers were budgeted as part of the Public Works Budget. In the 2017-2018 Proposed Budget, those transfers are budgeted in Non-Departmental, thus reducing the PW General Fund budgeted revenues and expenditures.

Taxes include utility gross earnings taxes, sales taxes, property taxes, and vehicle license fees all dedicated to street repair and rehabilitation. The difference from the 2015-2016 Adopted Budget to the 2017-2018 Proposed Budget is due to the 2015 approved Streets Initiative.

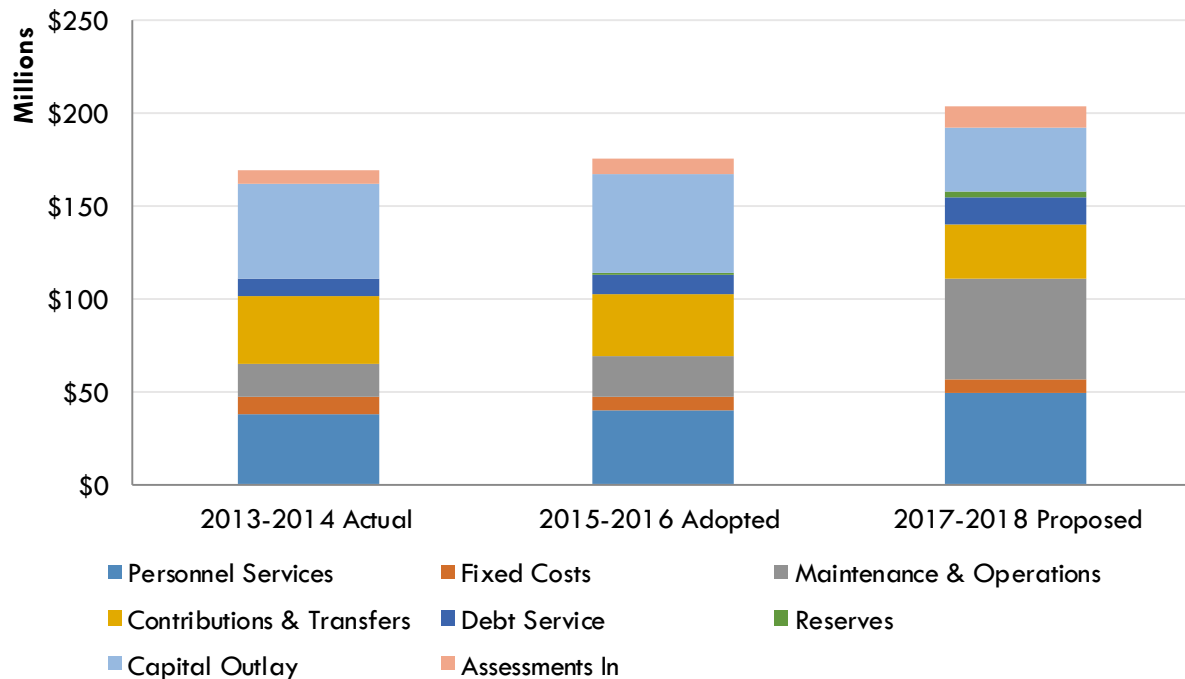
Intergovernmental Revenues include motor vehicle fuel tax, grants, and other revenues dedicated for transportation purposes, which fluctuate from biennium to biennium. The Department's use of Cash Balance also fluctuates from biennium to biennium depending on the need to balance funds or fund one-time improvements. Licenses & Permits revenues are collected through street vacations and in conjunction with some transportation programs.

Roughly half of the Department's Charges for Services are collected by Parking Operations to support the City's parking system. Parking Operations also collects the Department's Fines & Forfeits in the form of parking infractions. The Facilities Division collects Charges for Services for the operations and maintenance of city-owned facilities. The Tacoma Rail Mountain Division collects Charges for Services for the operations and maintenance of the Tacoma Rail Mountain Division rail line. The Asphalt Plant is supported by charging a warehouse overhead, which reports as Maintenance and Operations.

Miscellaneous Revenues is largely comprised of internal transfers that support General Fund supported funds, fleet operations, vehicle replacements, capital projects, and the Streets Initiative.



## Public Works Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	37,780,455	39,920,774	49,072,115
Fixed Costs	9,520,067	7,727,449	7,385,588
Maintenance & Operations	17,499,185	22,067,749	54,825,425
Contributions & Transfers	36,780,516	33,170,489	28,908,288
Debt Service	9,411,719	10,573,345	14,410,996
Capital Outlay	50,944,378	53,144,193	33,838,102
Assessments In	7,434,031	8,438,075	11,944,833
Assessments Out	(1,066,643)	(782,104)	(1,453,673)
Reserves		501,583	3,515,665
<b>Grand Total</b>	<b>\$168,303,708</b>	<b>\$174,761,553</b>	<b>\$202,447,339</b>
<b>Full Time Equivalents</b>	<b>177.7</b>	<b>194.6</b>	<b>224.8</b>

**Note:** The expenditure graph shows total gross costs for the Department. The Department assesses some of its costs to other funds, which are shown in the table above as Assessments Out.

## Expenditure Summary

In the 2017-2018 Proposed Budget, PW expenditures increased from the 2015-2016 Adopted Budget largely due to the 2015 voter-approved Streets Initiative. New revenues approved through the Streets Initiative will support increased spending on street repair and rehabilitation. The increased budget is reflected in the Department's financials in Personnel Services and Maintenance & Operations.

Transfers of various dedicated revenues were restructured in 2017-2018 so that revenues are received directly into the intended funds, as opposed to being transferred in, thus reducing budgeted Contributions

& Transfers. Contributions to capital projects also fluctuate from biennium to biennium as do Capital Outlay expenditures. Budgeted Capital Outlay fluctuates based upon planned capital projects, vehicle replacements, and deferred maintenance related expenditures. Fewer planned capital projects are included in the 2017-2018 Proposed Budget than were in the 2015-2016 Adopted Budget.

Other portions of PW expenditures include Fixed Costs such as fleet maintenance, insurance, and rent. Debt Service increased in 2017-2018 due to budgeting for debt principal payments for Union Station which were not included in 2015-2016 Adopted Budget.

Increased Assessments In is largely due to a change in fund structure. In 2015-2016, internal service departments were part of the General Fund and did not charge other General Fund departments for their services. In 2017-2018, internal service departments have been moved to a new internal service fund. General Fund departments that did not previously receive charges from internal service providers will now receive assessment charges as part of this change. The Department's other funds also saw an increase in Assessments In as a result of the change, as costs are now more fully distributed to benefiting departments.

The change in Assessments Out from 2015-2016 to 2017-2018 is the result of the Director's Office assessing its costs to its operating divisions rather than distributing personnel costs.

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

## 2025 Goals and Performance Measures



### 1. Safe Routes to Schools Program

To enhance health and safety in the Tacoma the Public Works department will implement a Safe Routes to Schools Program that will improve walking and biking infrastructure at all Tacoma Public Schools to reduce school-age children involved in pedestrian and bicycle collisions 30% by 2025.



### 2. Street Conditions

In order to improve livability, the Public Works Department will increase Tacoma's Overall Pavement Condition Index (PCI) from 60 (Marginal) to 70 (Good) by 2025.



### 3. Streetlight Energy Consumption

In order to improve lighting and reduce energy use, the Public Works department will replace all residential and arterial streetlights over the next ten years with new LED technology, reducing streetlight energy consumption 50% by 2025.



### 4. Traffic Flow and Safety on City Streets

To increase health and safety, the Public Works department will upgrade obsolete traffic signal equipment, improve accessibility, and synchronize signalization across the City.

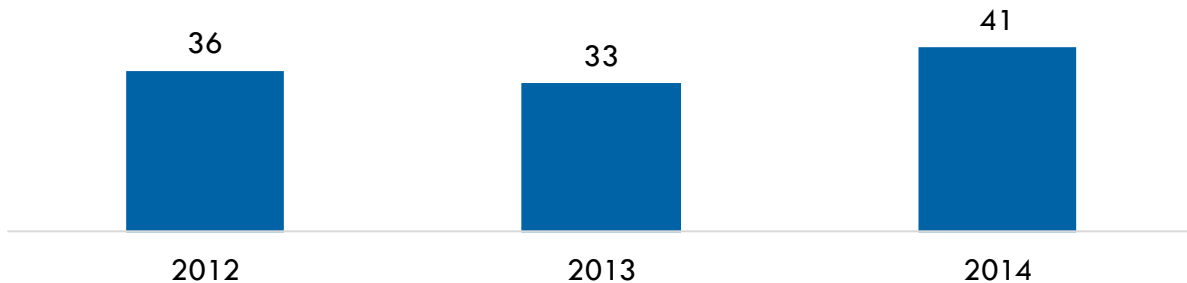
# 2017-2018 Goals and Performance Measures

## 1. Safe Routes to Schools Program

### What is our goal?

To enhance health and safety in Tacoma, the Public Works department will implement a Safe Routes to Schools Program that will improve walking and biking infrastructure at all Tacoma Public Schools and reduce school-age pedestrian and bicycle collisions by 2018.

Number of School Age Pedestrian and Bicycle Collisions



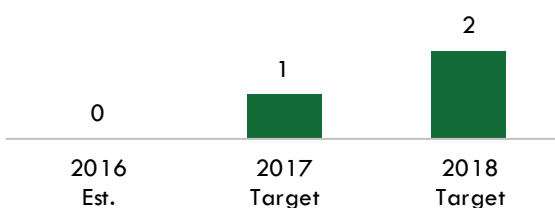
### Why is it important?

Public Works will work to reduce the number of collisions involving school-age children while walking or biking. This will improve the sense of safety in the community and contribute to healthy youth.

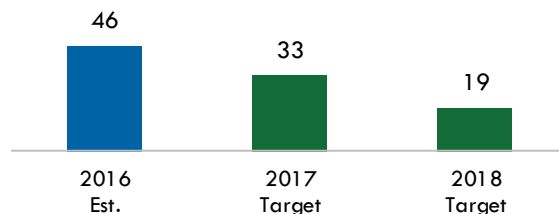
### What will we do?

Public Works will implement a Safe Routes to School program, collect baseline data, install school advance beacons at 27 locations, and make necessary Safe Routes to School Improvements at two schools to be consistent with the Implementation Plan.

Number of Schools with Safe Routes to School Engineering Improvements



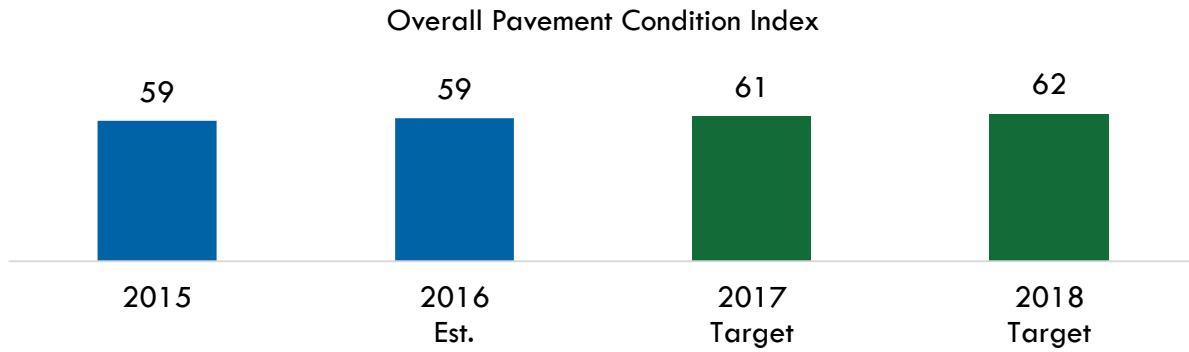
Locations in Need of School Advance Beacons



## 2. Street Conditions

### What is our goal?

In order to improve livability, the Public Works department will increase Tacoma's Overall Pavement Condition Index (PCI) from 60 (Marginal) to 62 by 2018.

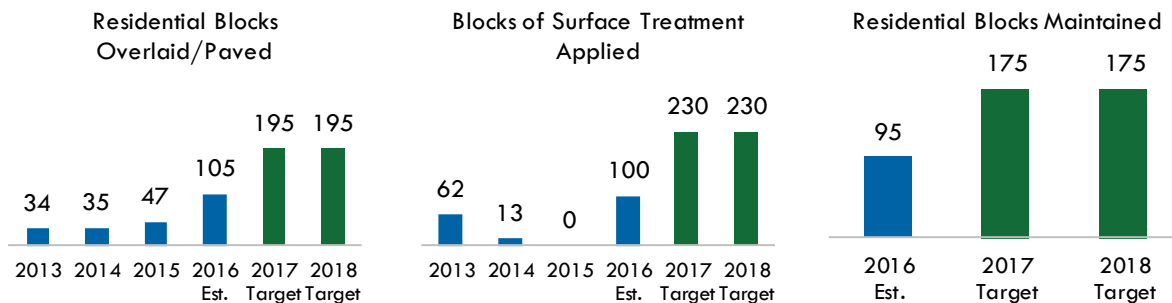


### Why is it important?

The City of Tacoma has many poor or deteriorating streets. Better street conditions will improve the quality of life by making neighborhoods look and feel better, allow for easier travel by all modes of transportation, and help promote commerce. Better street conditions also put the City on a path toward more sustainable maintenance plans that will allow for more effective and sustainable use of limited budget dollars.

### What will we do?

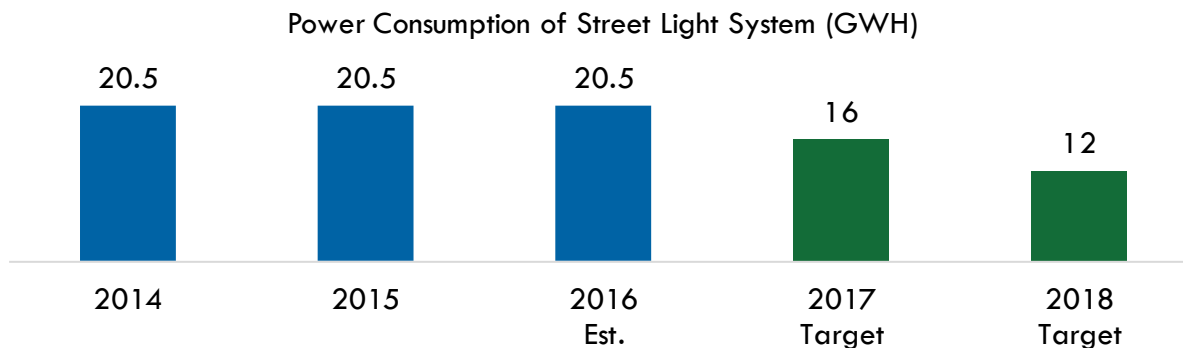
The Public Works department will maintain pavement data in order to effectively plan maintenance; maintain overlay, surface treatment, preventative maintenance programs; partner with utilities that perform work that impacts streets; and work with developers who are required to make street improvements or repairs in compliance with the City's restoration policy.



### 3. Streetlight Energy Consumption

#### What is our goal?

In order to improve lighting and reduce energy use, the Public Works department will replace and or upgrade 16,400 streetlights to LED technology, reducing streetlight energy consumption approximately 40% by the end of 2018.

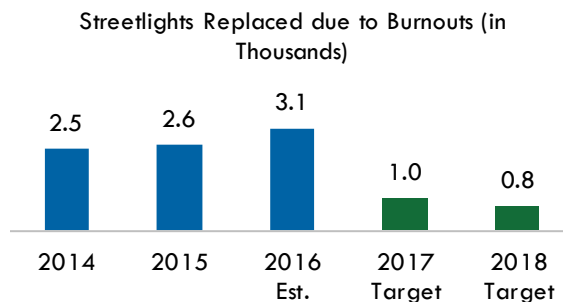


#### Why is it important?

The Public Works department will replace dated and energy inefficient streetlight fixtures to improve safety while achieving energy reduction goals. Replacing street lights will improve safety by better lighting city streets and will help PW address deferred maintenance of the streetlight system.

#### What will we do?

The Public Works department will develop a strategic plan to complete streetlight replacements in year one and begin replacement process in 2018.



\*LED lights have a longer life than current high pressure sodium lights. By replacing streetlights, PW will reduce the number of lights that burn out, thus reducing the need for replacement.

## 4. Traffic Flow and Safety on City Streets

### What is our goal?

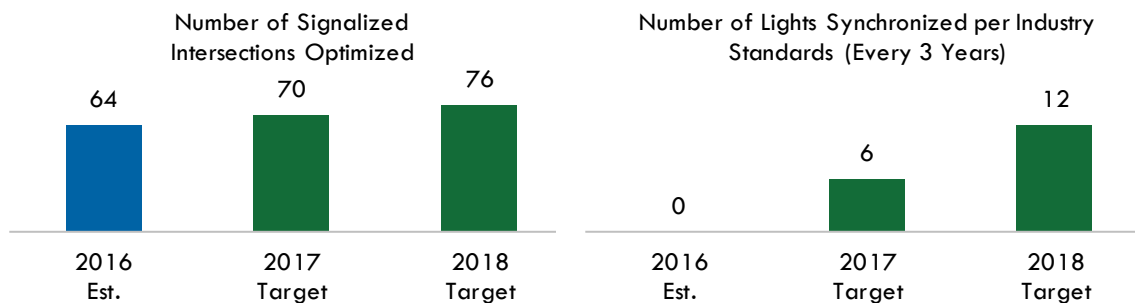
To increase health and safety, the Public Works department will upgrade obsolete traffic signal equipment, improve accessibility, and synchronize signalization across the City.

### Why is it important?

Poor traffic flow and unsynchronized signals leads to wasted time at traffic lights, bad detection, bad timing, and intersections that are not accessible to people with disabilities. By improving intersections, the Public Works department will reduce the time spent by residents waiting at lights and allow pedestrians, bikers and people with disabilities to travel more efficiently and safely. Intersection improvements will also allow for quicker response times for emergency services.

### What will we do?

The Public Works department will replace outdated technology and upgrade intersections to current standard specifications.







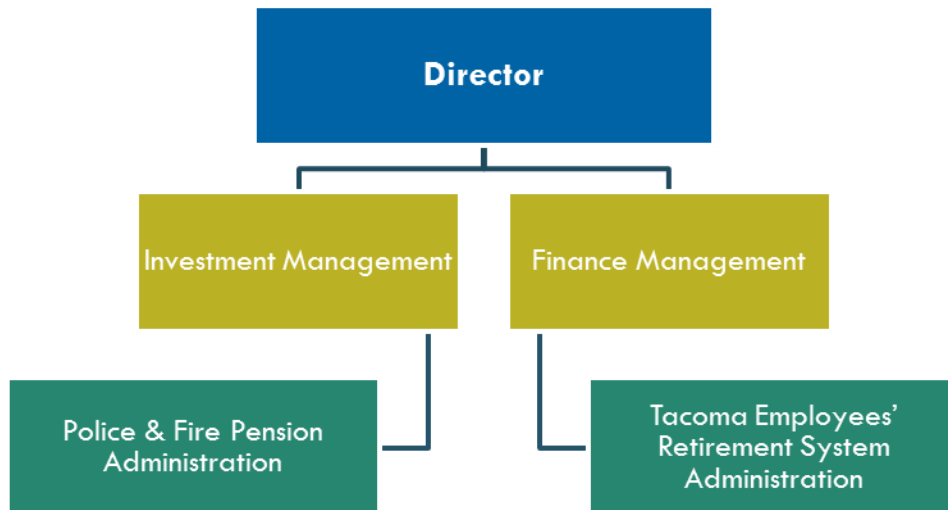
# Retirement

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## Mission

Provide quality benefits through professional plan administration and prudent management of financial assets.

## Key Function Organization Chart

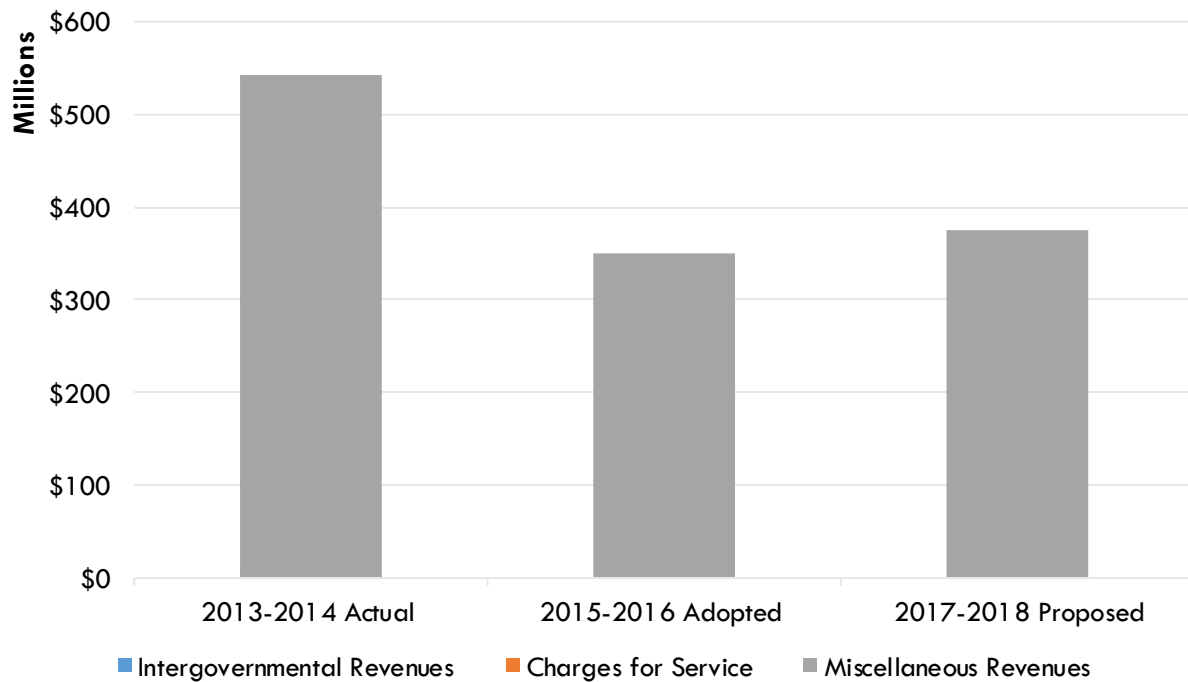


## Department Services

The Tacoma Employees' Retirement System (TERS) is a multiple-employer defined benefit pension plan, covering the majority of the employees of the City of Tacoma as well as the Tacoma Public Health Department, and legacy members in Pierce Transit and South Sound 911. It is administered in accordance with the Tacoma Municipal Code and Washington State statutes. The system has approximately 3,400 active and deferred employee members and 2,200 retirees and survivors. The system is funded by employer contributions, employee contributions, and investment earnings.

The Police and Fire LEOFF1 pension system is administered by the Police and Fire Pension Boards in accordance with the provisions of Washington State statutes. LEOFF1 is a closed retirement system with 545 members (one active and 304 retired Fire employees and 240 retired Police employees). Mandated pensions and full medical benefits are provided to eligible members.

## Retirement Funding by Category



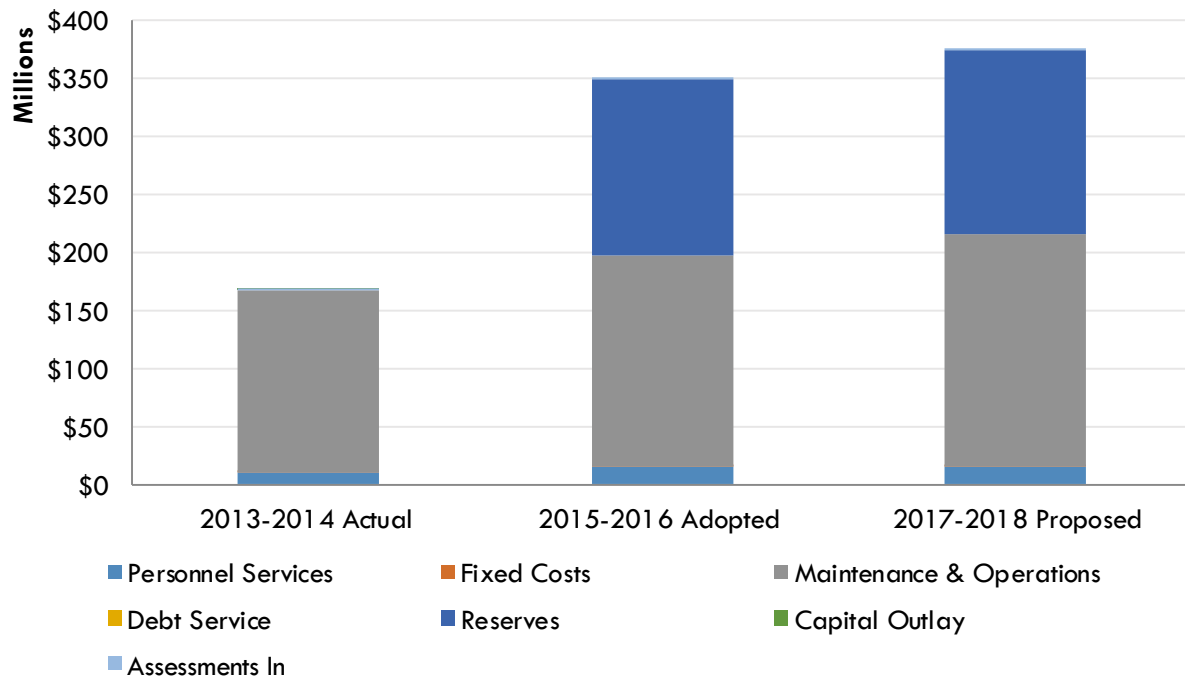
	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Intergovernmental Revenues	687,233		
Charges for Service	26		
Miscellaneous Revenues	541,617,322	349,581,343	374,541,178
<b>Grand Total</b>	<b>\$542,304,581</b>	<b>\$349,581,343</b>	<b>\$374,541,178</b>

## Funding Summary

TERS revenues include mandatory contributions from employers and employees as established in the Tacoma Municipal Code. A more volatile revenue component for TERS comes from earnings on the \$1.5 billion investment portfolio, which will vary based on market returns. LEOFF1 is largely funded on a pay-as-you-go basis through General Fund contributions, although revenues also include state-mandated taxes on fire insurance premiums.

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

## Retirement Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	11,174,665	15,054,949	15,955,925
Fixed Costs	270,545	283,611	326,645
Maintenance & Operations	155,261,626	182,085,765	199,861,035
Debt Service	182,010		
Capital Outlay	8,310		
Assessments In	471,752	748,864	654,183
Reserves		151,408,154	157,743,390
<b>Grand Total</b>	<b>\$167,368,908</b>	<b>\$349,581,343</b>	<b>\$374,541,178</b>
<b>Full Time Equivalents</b>	<b>10.0</b>	<b>11.0</b>	<b>10.0</b>

## Expenditure Summary

Personnel Services includes more than \$13.5 M in forecasted medical benefits for LEOFF1 retirees, which for accounting reasons, are also included in Maintenance & Operations. Maintenance & Operations includes nearly \$8 M in projected pension payments for LEOFF1, nearly \$163 M in pension payments and contribution withdrawals for TERS members and nearly \$14 M in estimated asset management fees, and other service provider costs. Fixed Costs are made up primarily of rent and insurance expenditures. Assessments In are charges for internal services such as Human Resources and Information Technology. Reserves are projections designed to offset future adverse events, and should not be viewed as surplus funds.

**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.



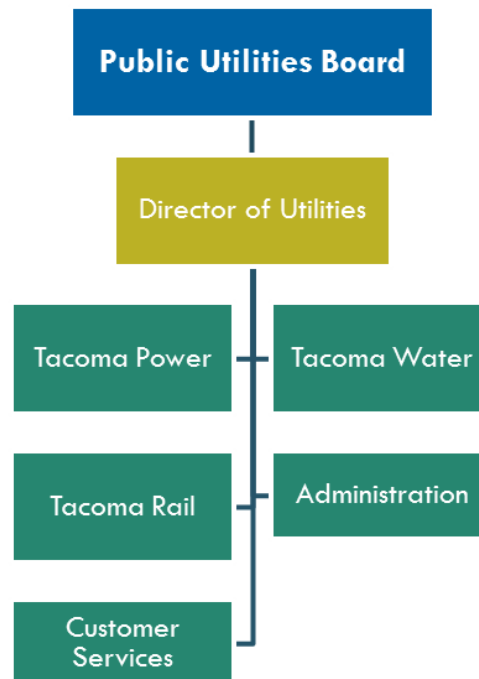
# Tacoma Public Utilities

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## Mission

Tacoma Public Utilities (TPU) provides services that are vital to our quality of life.

## Key Function Organization Chart



## Department Services

TPU is comprised of all the services of Tacoma Power (including Click!) Network, Tacoma Water, and Tacoma Rail. Customer Services and Administration are internal service providers assisting the utilities in fulfilling their mission.

### Tacoma Power

Tacoma Power is a citizen-owned electric utility that generates, transmits, and distributes electricity and provides energy and telecommunications services in an increasingly competitive marketplace. Tacoma Power is committed to providing high-value, competitively-provided products and services to its customers through the quality of its employees and the responsiveness that results from local ownership.

Tacoma Power serves more than 170,000 customers over a 180-square mile area, both inside and outside the city of Tacoma. A first-class environmental steward, almost 100% of power supplied to Tacoma Power customers is from carbon-free and renewable hydroelectric resources. Tacoma Power is also a leader in conservation and maintains some of the lowest power rates in the region.

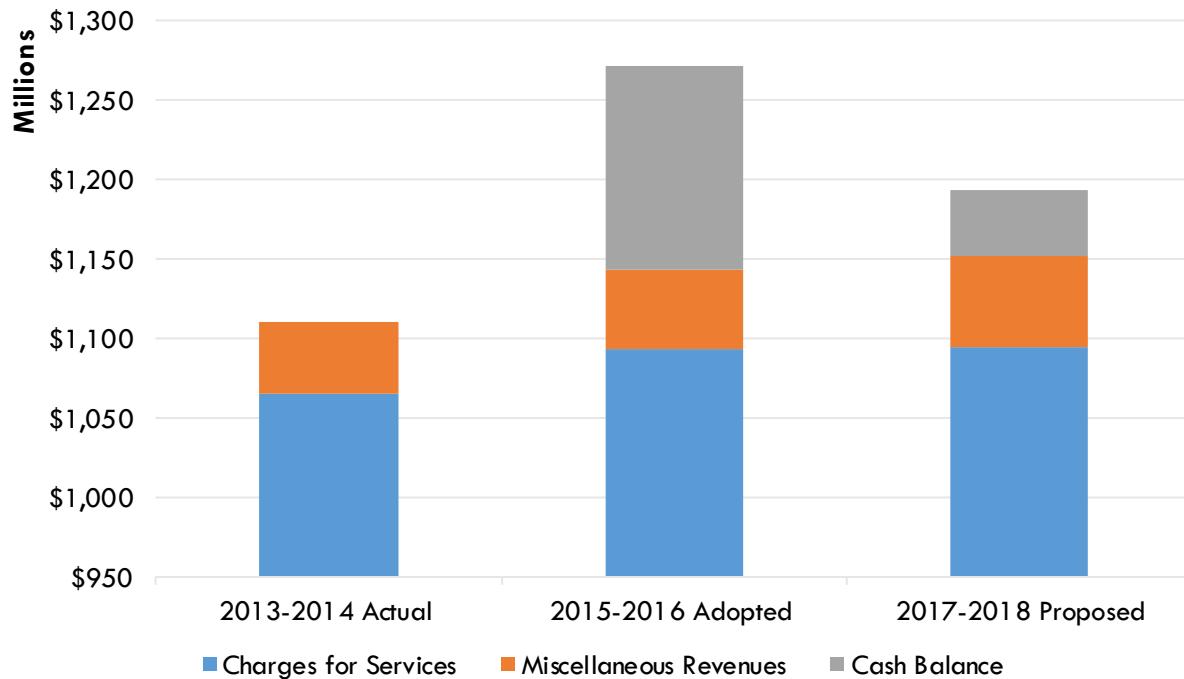
## **Tacoma Water**

Tacoma Water provides clean, reliable water now and in the future. In recent years, Tacoma Water celebrated its 100<sup>th</sup> year of drinking water from its primary supply, the highly valued Green River, and in 2015 officially brought the Green River Filtration Facility into operation, a project that was completed on time and \$30 million under budget. Tacoma Water serves nearly 100,000 customers both inside and outside the city of Tacoma and projects that its water resources should meet the growth and development needs of the service area for another 50-plus years.

## **Tacoma Rail**

Tacoma Rail provides safe, reliable, and efficient rail transportation solutions to support the continued economic development of Tacoma and the Puget Sound region. Tacoma Rail provides services that are vital to the economic health of its customers. It links approximately 65 customers with North America and the world. Tacoma Rail provides rail freight service in western Washington, including important services to the Port of Tacoma. It is one of the busiest short-line railroads in the country in terms of revenue-generating freight movements, utilizing 16 locomotives along approximately 180 miles of track.

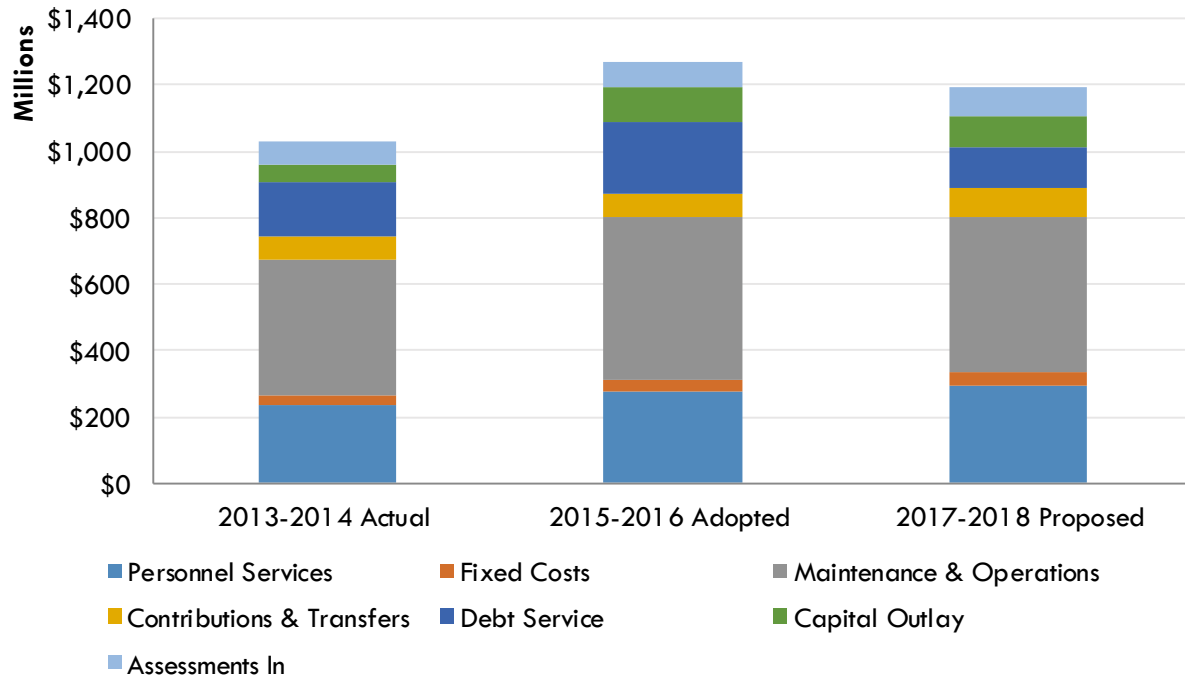
## Tacoma Public Utilities Funding by Category



## Funding Summary

TPU is comprised of enterprises, including Tacoma Power, Tacoma Water, and Tacoma Rail, which are primarily funded through customer charges for services provided. Services include the provision of electricity, telecommunications, (Click! Network), and water to homes and businesses, as well as short-line rail services. Cash in the 2015-2016 biennium was higher than typical due to Tacoma Power paying off long-term debt using cash reserves.

## Tacoma Public Utilities Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	235,130,914	276,751,925	293,208,094
Fixed Costs	30,427,331	35,940,311	44,053,671
Maintenance & Operations	407,015,197	486,948,917	467,882,963
Contributions & Transfers	72,138,139	73,598,264	85,881,206
Debt Service	161,911,838	215,484,531	121,808,086
Capital Outlay	55,665,050	103,861,028	95,467,516
Assessments In	67,331,542	78,326,216	85,191,960
<b>Grand Total</b>	<b>\$1,029,620,013</b>	<b>\$1,270,911,193</b>	<b>\$1,193,493,496</b>
<b>Full Time Equivalents</b>	<b>1,413.9</b>	<b>1,463.5</b>	<b>1,487.2</b>

## Expenditure Summary

Personnel Services includes wages and benefits for the better than 1,400 employees who dedicate their time, expertise and energy contributing to the valuable services provided by TPU. Maintenance & Operations costs are essential to TPU operations and comprise a significant portion of expenses with more than half of the amount going toward purchasing power from the Bonneville Power Administration and other sources and operating Tacoma Power's hydroelectric generation resources.

Debt Service and Capital Outlay are driven by the long-term and capital-intensive nature of the utilities. Debt service covers costs to finance long-term assets while capital outlay provides new important infrastructure and strategically maintains or replaces aging assets.

TPU compensates the City of Tacoma for centralized internal shared services in the form of Assessments In and also contributes to General Government revenues through gross earnings taxes, as Contributions &



Transfers, which are applied to revenues at the rate of 7.5% for Tacoma Power and 8.0% for both Tacoma Water and Tacoma Rail.

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on page 44.

# 2025 Goals and Performance Measures

## Tacoma Public Utilities



### 1. Betterment of the Community

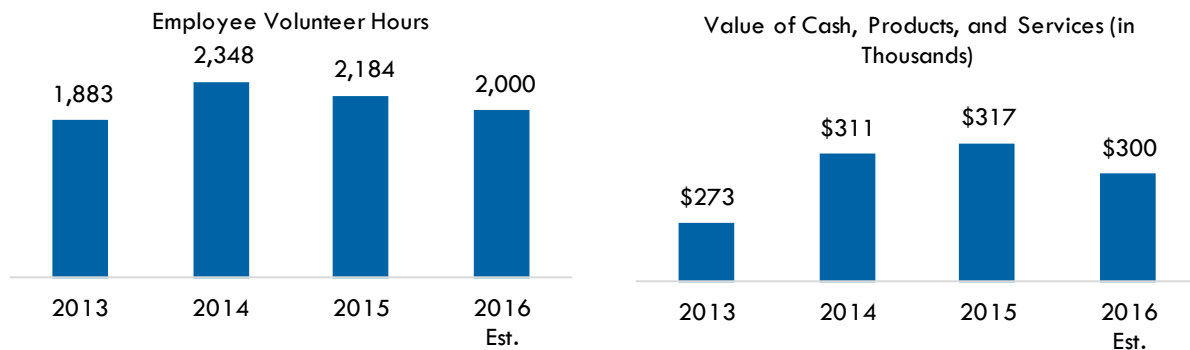
In order to contribute to the betterment of the community, Tacoma Public Utilities will provide opportunities for employment and training and assistance for less-advantaged citizens.

## 2018 Goals and Performance Measures

### 1. Betterment of the Community

#### What is our goal?

In order to contribute to the betterment of the community, Tacoma Public Utilities employees will make significant community contributions through time, monetary donations, and products by partnering with non-profit organizations such as United Way of Pierce County, the Emergency Food Network, community Boys and Girls Clubs, Habitat for Humanity, and others.



# 2025 Goals and Performance Measures

## Tacoma Power



### 1. Fiscal Sustainability

In order to support fiscal sustainability, Tacoma Power will plan for and seek to execute a fiscal strategy for the enterprise which maintains existing AA-level bond ratings or higher.



### 2. Environmental Stewardship

In order to be outstanding stewards of the environment, Tacoma Power will invest in clean power resources and energy conservation and will meet renewable energy portfolio standards.



### 3. Enhance Neighborhoods

In order to be outstanding stewards of the environment and to enhance Tacoma's neighborhoods, Tacoma Power will promote environmentally-friendly actions within its enterprise and communities.



### 4. Bill Payment Assistance

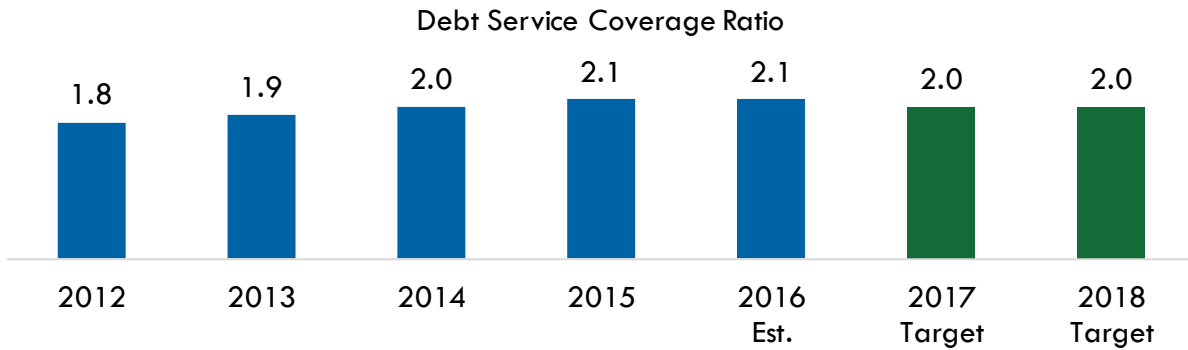
In order to aid less-advantaged customers, Tacoma Power will offer bill payment assistance coupled with a financial literacy program. For the benefit of all customers, Tacoma Power will provide conservation assistance and tips.

# 2018 Goals and Performance Measures

## 1. Fiscal Sustainability

### What is our goal?

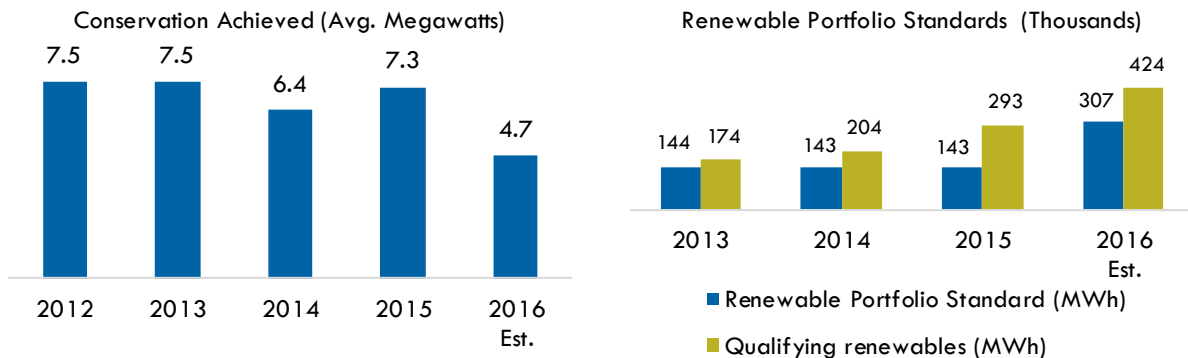
In order to support fiscal sustainability, Tacoma Power will maintain key financial metrics which support existing AA-level bond ratings.



## 2. Environmental Stewardship

### What is our goal?

In order to be outstanding stewards of the environment, Tacoma Power will meet or exceed established energy conservation goals and renewable portfolio standards for 2017 and 2018.



## 3. Enhance Neighborhoods

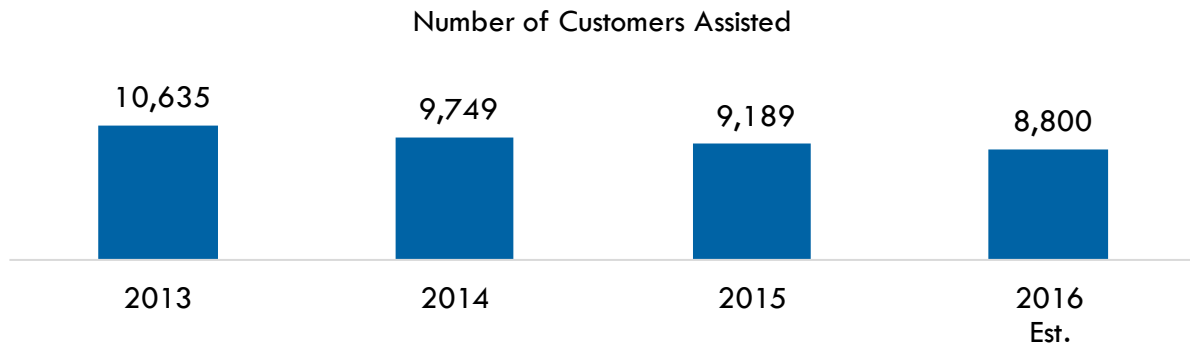
### What is our goal?

In order to be outstanding stewards of the environment and to enhance neighborhoods, Tacoma Power will develop and assist in implementation of a city street lighting enhancement plan with the Public Works department, which improves lighting quality, greatly reduces energy consumption, and saves operating and maintenance costs during 2017-2018.

#### 4. Bill Payment Assistance

##### What is our goal?

In order to aid less-advantaged customers, Tacoma Power will implement a new bill payment assistance program in 2017 which supplements bill credits with financial education to help customers better manage their finances.



## 2025 Goals and Performance Measures

### Tacoma Water



#### 1. Fiscal Sustainability

In order to support fiscal sustainability, Tacoma Water will plan for and seek to execute a fiscal strategy for the enterprise which maintains existing AA-level bond ratings or higher.



#### 2. Environmental Stewardship

In order to be outstanding stewards of our environment, Tacoma Water will contribute toward survival and recovery of endangered fish species.



#### 3. Public Health and Safety

In order to contribute to public health and safety, Tacoma Water will employ all measures necessary to supply the community with safe, clean drinking water and will provide reliable and effective fire hydrant services to Tacoma.



#### 4. Bill Payment Assistance

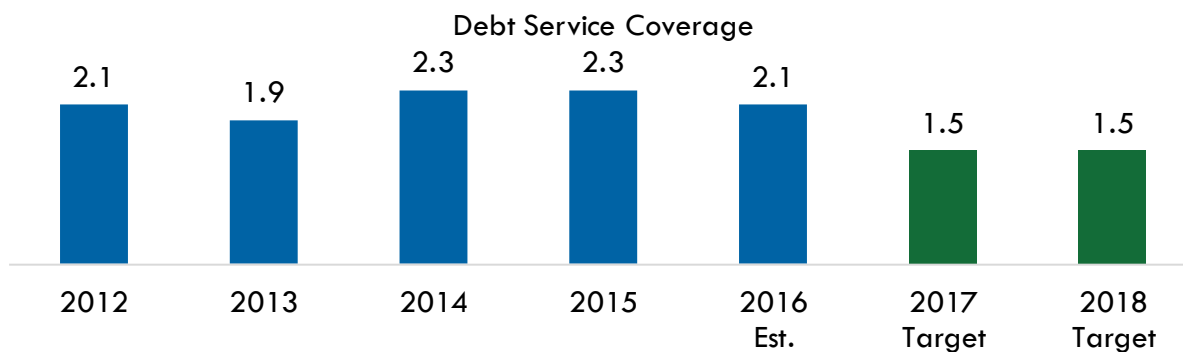
In order to aid less-advantaged customers, Tacoma Water will offer bill payment assistance coupled with a financial literacy program. For the benefit of all customers, Tacoma Water will provide conservation assistance and tips.

# 2018 Goals and Performance Measures

## 1. Fiscal Sustainability

### What is our goal?

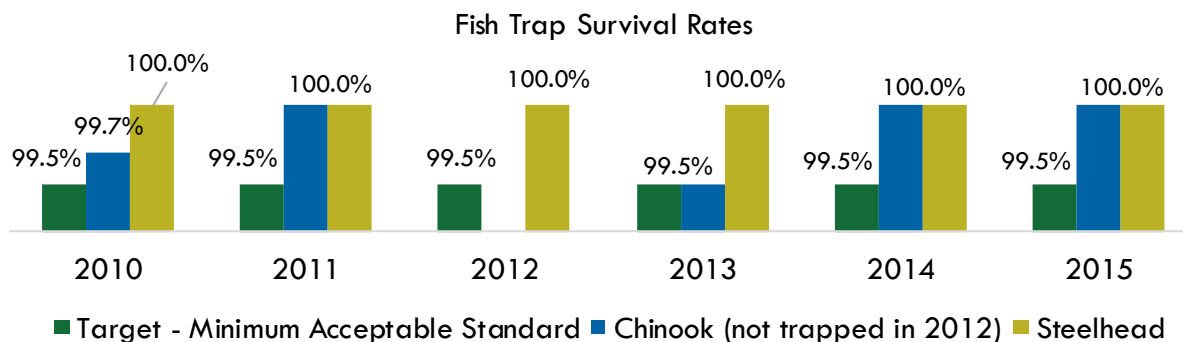
In order to support fiscal sustainability, Tacoma Water will maintain key financial metrics which support existing AA-level bond ratings.



## 2. Environmental Stewardship

### What is our goal?

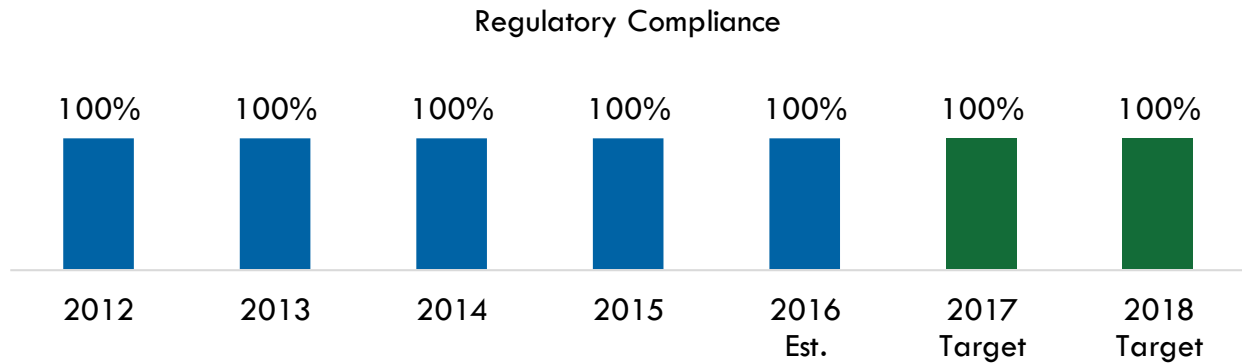
In order to be outstanding stewards of the environment, Tacoma Water will conduct handling operations at the Green River Headworks adult fish trap and sort facility that result in a survival rate of 99.5% or more for adult Steelhead and Chinook Salmon through 2018.



### 3. Public Health and Safety

#### What is our goal?

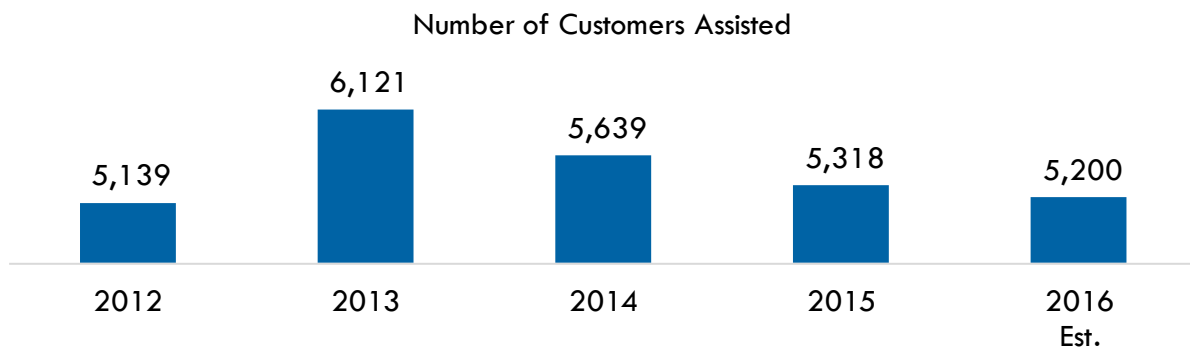
In order to improve public health and safety, Tacoma Water will employ techniques necessary to meet all federally determined health-related drinking water standards in 2017 and 2018.



### 4. Bill Payment Assistance

#### What is our goal?

In order to aid the City's less advantaged customers, Tacoma Water will implement a new bill payment assistance program in 2017 which supplements bill credits with financial education to help customers better manage their finances.





## 2025 Goals and Performance Measures

### Tacoma Rail



#### 1. Fiscal Sustainability

In order to support fiscal sustainability, Tacoma Rail will plan for and seek to execute a fiscal strategy for the enterprise which maintains sound financial metrics.



#### 2. Environmental Stewardship

In order to sustain and improve our environment, Tacoma Rail will invest in upgrading its diesel locomotive fleet to attain cleaner-burning emission levels.



#### 3. Economic Vibrancy

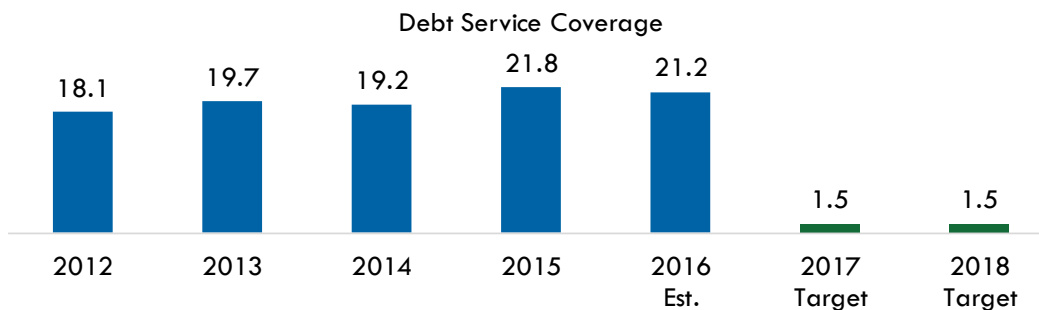
In order to contribute to the economic vibrancy of the region, Tacoma Rail will maintain rates which are competitive with its short-line railroad peers as it provides essential services at the Port of Tacoma and elsewhere in carrying out its mission.

# 2018 Goals and Performance Measures

## 1. Fiscal Sustainability

### What is our goal?

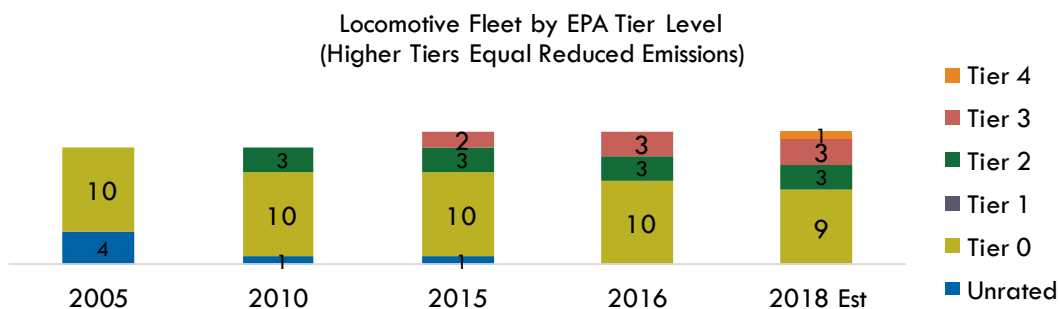
In order to support fiscal sustainability, Tacoma Rail will maintain key metrics above financial policy minimums through 2018.



## 2. Environmental Stewardship

### What is our goal?

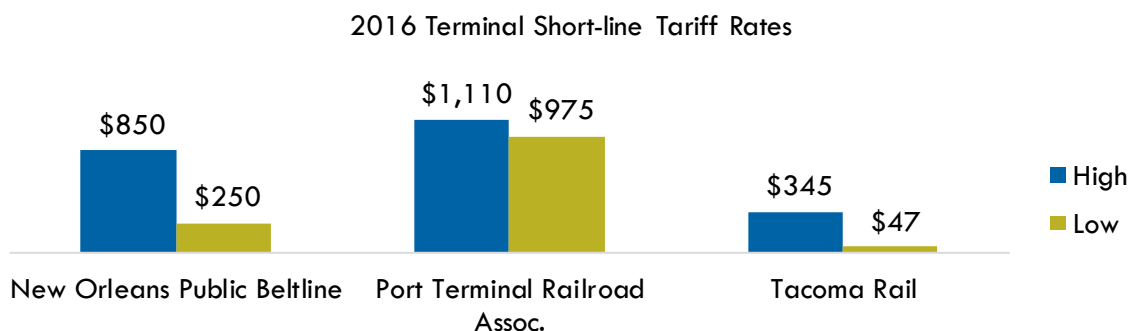
In order to sustain and improve the environment, Tacoma Rail will repower one or more locomotives to cleaner-burning tier 3 or higher levels (as defined by the EPA) by the end of 2018.



## 3. Economic Vibrancy

### What is our goal?

In order to contribute to the economic vibrancy of the region, Tacoma Rail will continue to employ a rate structure that falls below Tacoma Rail's peer short-line railroads through 2018.



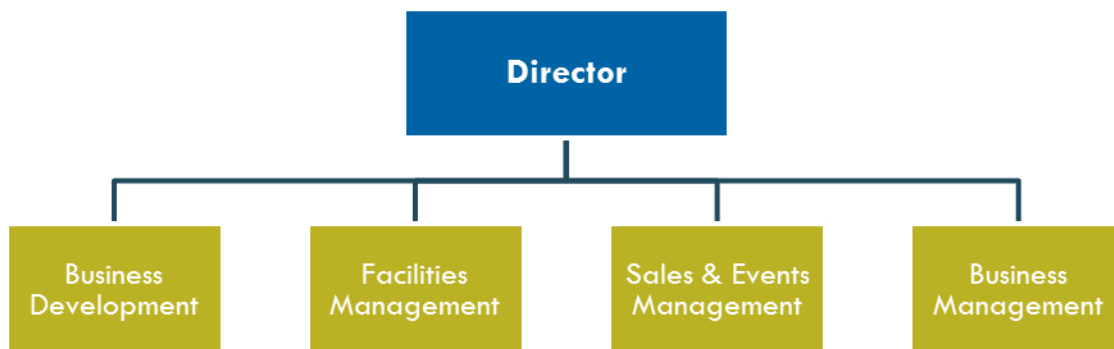
# Tacoma Venues & Events (formerly Public Assembly Facilities)

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## Mission

Provide professionally managed and well-maintained venues, continuing a tradition of superlative service to event attendees and clients.

## Key Function Organization Chart



## Department Services

Tacoma is home to public venues that offer excellent entertainment value and ideal locations for events of all sizes. Tacoma Venues & Events (TVE) hosts concerts, performances, public gatherings, sporting events, meetings, conventions, conferences, trade and consumer shows, and community celebrations. Venues include the Tacoma Dome, Greater Tacoma Convention & Trade Center (GTCTC), Pantages and Rialto Theaters and Theatre on the Square, and Cheney Stadium. TVE partners with Broadway Center for Performing Arts to manage the theaters and with the Tacoma Rainiers to operate Cheney Stadium. TVE also partners with Travel Tacoma to promote the GTCTC and the city as a whole, and with South Sound Sports to attract sporting events to the community.

### Tacoma Dome

The 33-year-old Tacoma Dome is a prominent feature of the Tacoma skyline and an iconic venue for concerts, sporting events and entertainment. With flexible configurations of its 22,000 seats and great acoustics, the Dome is a versatile venue for any public gathering.

### Greater Tacoma Convention & Trade Center

The Greater Tacoma Convention & Trade Center offers 119,000 square feet of contemporary event space ideal for conferences, trade shows, sporting events, and gatherings for groups of 4 - 4,000. The

facility is conveniently located in downtown Tacoma within walking distance to three premium hotels and only 20 miles from Sea-Tac International airport.

### **Broadway Center for the Performing Arts**

Broadway Center for the Performing Arts (BCPA) is a 501(c)(3) non-profit organization contracted by the City to manage the largest complex of theaters between Seattle and Portland. The theaters are home to seven Resident Arts Organizations (RAOs). BCPA is a leader in presenting world-class performing artists and provides one of the largest performing arts education programs in the state.

### **Pantages Theater**

Built in 1918, the Pantages Theater is a restored Vaudeville house and is the anchor venue for BCPA and the Theater District. The Pantages hosts ballets, musicals, plays and concerts before a maximum audience of nearly 1,200. BCPA manages an ongoing restoration project and capital fundraising campaign to support the Pantages as it nears its 100<sup>th</sup> birthday. The Jones Building rises above the Pantages and houses offices for BCPA and several of the RAOs.

### **Rialto Theater**

The Rialto Theater is an historic musical venue in downtown Tacoma, originally serving as an art-deco movie house. The Rialto was renovated in 1990 and with 738 seats is an intimate venue well-suited for plays and musical presentations.

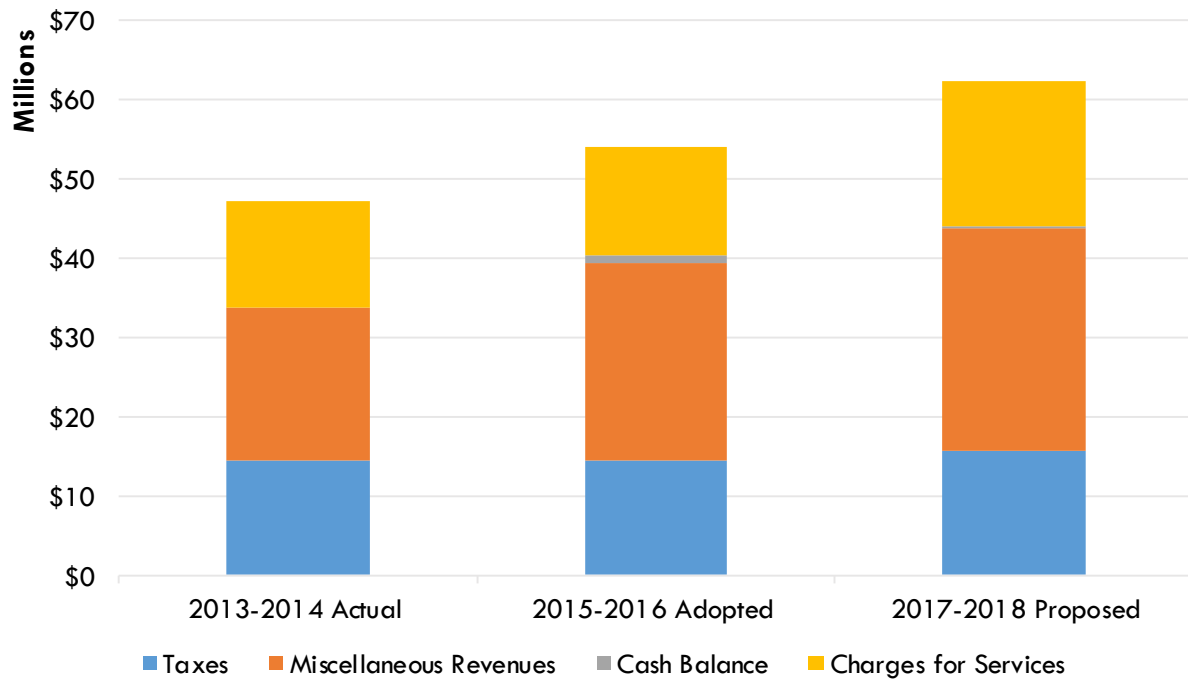
### **Theatre on the Square**

Theatre on the Square is a contemporary theater space of 301 seats well-suited for plays, musicals, and lectures.

### **Cheney Stadium**

Cheney Stadium is home to and operated by the Tacoma Rainiers, the AAA affiliate of the Seattle Mariners. Its 9,600 seats provide every fan an outstanding view of the action on the field. Cheney Stadium was extensively renovated in 2011 and the Tacoma Rainiers continue to upgrade group and family areas and fan amenities.

## Tacoma Venues & Events Funding by Category

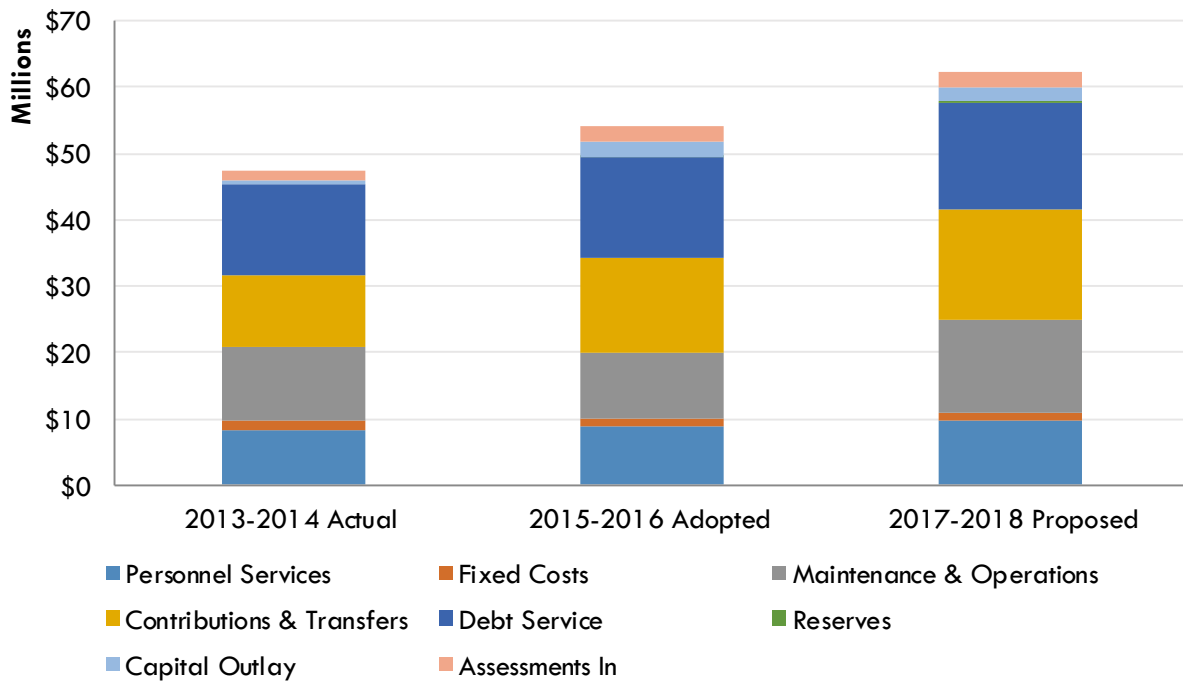


## Funding Summary

Funding for TVE is composed of tax-based revenues including hotel/motel tax, admission tax, and GTCTC sales and use tax. Charges for Services include parking revenue and fees for use of the facility. Miscellaneous Revenues include transfers from other funds including the General Fund and a Public Facilities District which collects regional sales tax rebate revenue.

Accounting practices at the Tacoma Dome changed in 2015-2016, which increased the amount appropriated for Charges for Services revenue. Cash Balance was budgeted in 2015-2016 in the Theaters Fund for a Broadway Center for Performing Arts grant match.

## Tacoma Venues & Events Expenditures by Category



	2013-2014 Actuals	2015-2016 Adopted	2017-2018 Proposed
Personnel Services	8,297,685	8,808,645	9,884,457
Fixed Costs	1,442,255	1,163,558	1,013,409
Maintenance & Operations	11,155,157	10,041,678	13,943,890
Contributions & Transfers	10,852,920	14,228,392	16,858,636
Debt Service	13,754,353	15,172,665	15,995,872
Capital Outlay	457,099	2,350,000	1,900,000
Assessments In	1,334,803	2,073,966	2,340,379
Reserves		150,000	311,290
<b>Grand Total</b>	<b>\$47,294,272</b>	<b>\$53,988,904</b>	<b>\$62,247,933</b>
<b>Full Time Equivalents</b>	<b>34.0</b>	<b>40.0</b>	<b>42.0</b>

## Expenditure Summary

Personnel Services comprises expenditures for salaries, wages, and employee benefits. Fixed Costs include budget appropriation for expenditures that are managed at the City level rather than by the department such as rent, insurance, and communications. Maintenance & Operations expenditures include appropriation for the overall operation of the department which includes contracts with Broadway Center for Performing Arts, Travel Tacoma/Tacoma Regional Convention & Visitors Bureau, South Sound Sports, event labor, and other miscellaneous operating expenditures. Accounting practices at the Tacoma Dome changed in 2015-2016, which increased the amount appropriated for Maintenance & Operations expenditures over 2015-2016. Contributions & Transfers include transfers to the GTCTC from the Public

Facilities District and the Tourism & Conventions Funds, which collect regional tax revenue to support venues in Tacoma.

Debt Service expenditures appropriate spending for debt payments for Cheney Stadium, GTCTC, and the Tacoma Dome.

Capital Outlay includes spending for improvement projects at the Tacoma Dome as well as a capital contribution to Broadway Center for Performing Arts for improvements to Tacoma's City-owned theaters: Rialto Theater, Pantages Theater, and Theatre on the Square.

Assessments In is made up of charges received for services from other City departments such as Human Resources, Information Technology, Finance, Office of Management & Budget, and the City Attorney's Office. A portion of the increase in Assessments In is the result of the creation of an internal service fund to fully distribute costs to benefitting departments in 2017-2018.

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**Note:** For details about the change in assessments, please see the Department Summaries Explanations on pages 44.

## 2025 Goals and Performance Measures



### 1. Capital Infrastructure in Tacoma Venues & Events Facilities

In order to establish and maintain Tacoma venues as premier facilities, the City will invest \$88,415,000 in capital infrastructure by 2025.



### 2. Events in Tacoma Venues & Events Facilities

In order to ensure the provision of a robust variety of entertainment, sporting and cultural events, Tacoma Venues & Events will increase the number of events at City venues (Tacoma Dome and Convention Center) 25% by 2025.



### 3. Customer Satisfaction at Tacoma Venues & Events Facilities

In order to enhance the reputation of Tacoma venues, Tacoma Venues & Events will raise the overall customer experience ratings on satisfaction surveys 10% by 2025.

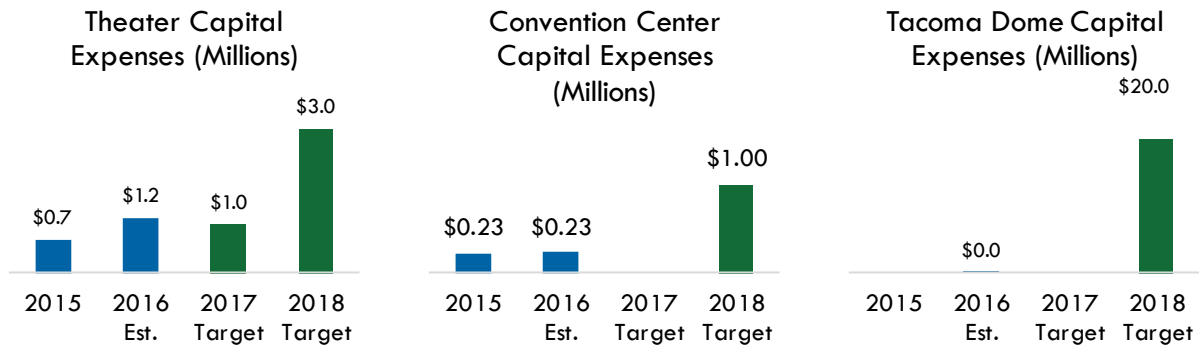


# 2018 Goals and Performance Measures

## 1. Capital Infrastructure Investment in Tacoma Venues & Events Facilities

### What is our goal?

In order to establish and maintain Tacoma venues as premier facilities, the City will invest \$25 M in capital infrastructure by 2018.



### Why is it important?

City venues operate in a highly competitive market, have considerable deferred maintenance needs, and a high demand for customer amenities. Capital improvements and investment in City venues will positively impact viability and appeal to users. This will result in continued and new opportunities for cultural, sporting and entertainment programming combined with an associated economic impact and civic pride.

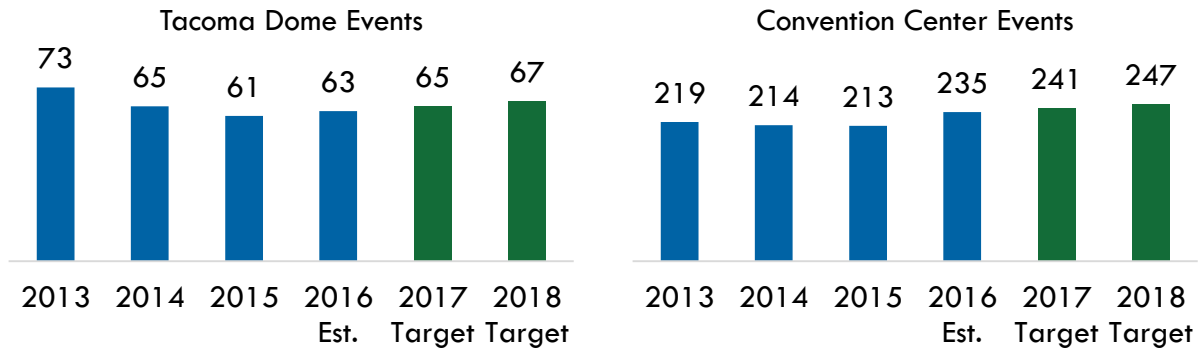
### What will we do?

Tacoma Venues & Events staff will secure and manage funding for capital reserve accounts for the Tacoma Dome, Convention Center, and Theaters.

## 2. Events in Tacoma Venues & Events Facilities

### What is our goal?

To ensure the provision of a robust variety of entertainment, sporting and cultural events, Tacoma Venues & Events will increase the number of events at City venues (Tacoma Dome and Convention Center) 5% by 2018.



### Why is it important?

Tacoma venues are not operating at full capacity; there are available dates in each venue for further programming. Increasing the number of events at Tacoma venues will result in more and varied entertainment, sporting, and cultural event opportunities, thereby enhancing the livability of the region, providing additional operational and tax revenues for the City, and delivering funds to continually reinvest in the facilities.

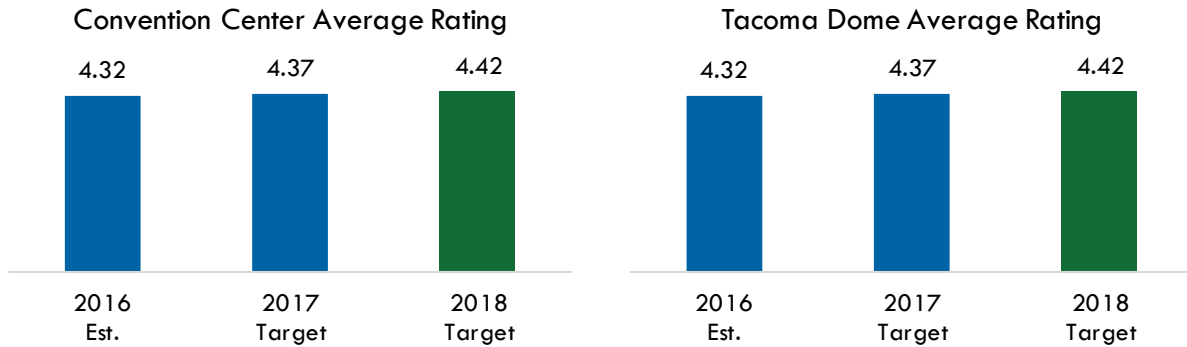
### What will we do?

Tacoma Venues & Events staff will devote resources to and invest in proactive venue booking and marketing through key partnerships, participation in industry events and associations, branding and positioning, self-promotion and other creative sales methods.

### 3. Customer Satisfaction

#### What is our goal?

In order to enhance the reputation of Tacoma venues, Tacoma Venues & Events will raise the overall customer experience ratings on satisfaction surveys 2% by 2018.



#### Why is it important?

Tacoma Venues & Events must continually strive to elevate customer experience and satisfaction at Tacoma venues (Tacoma Dome and Convention Center) to remain competitive with other regional venues. Heightened customer satisfaction enhances the reputation of the City and its venues, as well as the City's ability to maintain and increase activity and revenues.

#### What will we do?

Tacoma Venues & Events staff will devote resources to and invest in customer amenities, customer service training, and the cultivation of a customer service-based culture.



# Summary of Financial Policies

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This is a summary of some of the City's key financial policies. The City's financial policies are intended to guide the City in meeting both its immediate and long-term objectives. These policies recognize that:

- The City is accountable to its citizens for the use of public dollars.
- Structurally balanced budgets are critical for the City to maintain its fiscal integrity.
- All activities supported by the City must function within the limits of its financial resources.
- These policies are applied over periods of time extending well beyond the current budget period.

## Budget and Contingency Policies

To maintain financial stability, a budget showing that revenues and other financing resources meet or exceed expenditures will be prepared and adopted by the City Council. A fiscally sound budget will include the following:

- An adopted budget that will fund recurring operating expenditures with recurring operating revenues.
- The Contingency Fund may be funded at the beginning of each biennium in an amount not to exceed \$3 million. The 2017-2018 Adopted Biennial Budget includes a contingency fund appropriation of \$750,000.
- General Fund revenue and expenditure forecasts will include two biennia beyond the proposed budget period to create a six year forecast. The projection will provide insight into whether the current mix and level of resources are likely to continue to be sufficient to cover current service levels and to provide for long-term strategic planning.
- The City-operated utilities should show positive net operating results.

## Reserve Policies

### General Policy Statement

The principle reasons for building and maintaining reserves are:

- Financial best practices and fiscal prudence dictates that the City should have a reasonable amount of resources in reserve to address unanticipated declines in revenue.
- Large unexpected one-time expenditures/expenses are more easily funded from reserves.
- Reserves help mitigate the effects of an economic downturn or other unanticipated events on revenue growth. A weak economy will slow revenue growth relative to expenditures/expenses.
- Reasonable cash reserves are needed to maintain favorable credit ratings.

## General Fund

- Reserves should be maintained between 10% and 20% of projected annual expenditures. Ideally the City should have total reserves equal to at least 15% of projected annual expenditures. Any proposed use of the reserves will require super-majority (majority plus one of voting members) approval by the City Council.
- The first 5% to 10% of reserves shall only be available to fund one-time emergencies, unanticipated expenditure requirements, or offset unanticipated revenue fluctuations occurring within a fiscal year.
- The next 10% to 15% of reserves is a counter cyclical reserve. This portion of the reserve is to either maintain General Fund current service level programs or transition expenditure growth to match slower revenue growth during the first 12-18 months of a recession.

## Utility Working Cash Balances

City-owned utilities will maintain working cash balances in the following amounts:

<i>Utility</i>	<i>Minimum Working Cash Balances Equal to:</i>
Tacoma Power	90-days of budgeted expenses
Tacoma Water	60-days of budgeted expenses
Tacoma Rail	60-days of budgeted expenses
Tacoma Wastewater	60-days of budgeted expenses
Tacoma Surface Water	60-days of budgeted expenses
Tacoma Solid Waste	60-days of budgeted expenses

## Revenue Policies

Service demands require that an adequate revenue stream be maintained. A diversified and stable revenue structure will be maintained to shelter the City from fluctuations in any single revenue source. City funds will be prudently invested to provide for safety of the principal amounts invested, sufficient liquidity to meet cash flow needs and finally to provide interest earnings. The following will serve as guidelines for maintaining the City's revenue stream:

- The City will seek to avoid dependence on temporary or unstable revenues to fund basic municipal services.
- The City will work to ensure that it receives its fair share of available state and federal revenues.
- The City will actively protect current revenues received from State and Federal sources.
- The City will actively oppose state and federal legislation that will mandate costs to the City of Tacoma without providing a revenue source to offset those mandated costs.
- The City will diligently collect due revenues and ensure compliance with revenue regulations.
- User fees to the extent appropriate for the character of the service and its user should recover full costs, including all direct costs, capital costs, department overhead, and citywide overhead.
- The City will seek opportunities to generate revenues by providing services to other local jurisdictions and will ensure the City is fully compensated for the actual cost of service provision.

## Accounting and Financial Reporting 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 (GAAP).
- As an additional, independent confirmation of the quality of the City's financial reporting, 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). The CAFR will be presented in a manner designed to clearly communicate to citizens the financial affairs of the City. In addition to the citywide CAFR, each utility with outstanding bonded indebtedness shall prepare a separate, audited Component Unit Financial Report (CUFR).
- Reports outlining the status of revenues and expenditures shall be done monthly and will be distributed to the City Council, City Manager, Director of Public Utilities, department directors, and any interested parties.

## Audit Policies

- The City's Comprehensive Annual Financial Report (CAFR) will be audited annually by the Washington State Auditor's Office as required by State law.
- In addition to the annual audit of the CAFR, each utility fund with outstanding revenue bonds will receive a separate audit of their Component Unit Financial Report (CUFR) from an audit firm with expertise in their industry.
- The City will also contract for other external audits when deemed necessary for the City's operations.
- Audit advisory, oversight, and liaison functions are the responsibility of the Government Performance and Finance Committee. The Committee will be supported in these functions by an Audit Advisory Board consisting of the four members of the Government Performance and Finance Committee, two members appointed from the Public Utilities Board, and one citizen member.

## Debt Policies

The City of Tacoma has adopted the following Debt Policies which are intended to apply to all forms of long-term debt including voted bonds, non-voted bonds, revenue bonds, interfund loans, and conduit debt. The intent of the Council is that 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. The City recognizes that prudent use of its credit can both facilitate construction of essential capital improvements and serve as a method for sharing the costs of those improvements between current and future beneficiaries.

### General Policies

*Debt Not to be Used for Operating Expenses:* When considered necessary, long-term debt may be used to provide for capital acquisitions and construction. Long-term debt will not be used to fund operating expenses except in extraordinary circumstances as authorized by the City Council. This policy recognizes that some City staff costs such as project engineers are integral to the capital projects and are reasonably chargeable to bond fund proceeds.

**Term of Debt:** Long-term debt will be structured in a manner so that the life of the debt does not exceed the expected useful life of the asset being funded by the debt. To the maximum extent possible, the City will fund its capital needs on a pay-as-you-go basis.

**Method of Sale of Bonds and Notes:** It is the City's policy to sell debt through a competitive sale unless there are clearly expressed reasons for selling debt through a negotiated process. This policy does recognize that a negotiated sale may be in the City's best interests when refunding an existing bond issue or when unusual conditions exist that may make it difficult for the marketplace to reasonably evaluate the risks of the bonds being sold. Whenever a negotiated method of sale is being recommended to the City Council, the justification and rationale for not using a competitive sale must be clearly explained.

**Refunding Bonds:** As a general rule, existing bonds will not be refunded through the issuance of refunding bonds unless the refunding plan will achieve a net present value savings of at least 5%. As an exception to this general rule, bonds may be refunded to obtain more favorable covenants when it is clearly in the City's interests to do so.

## General Obligation and Non-Utility Debt

**Legal Limitation of Indebtedness:** The City will utilize general obligation (GO or "Voted") and Limited Tax General Obligation (LTGO or "non-voted") debt authority prudently. The Finance Department will annually calculate the City's Constitutional Limit of Indebtedness and monitor the City's outstanding debt to avoid exceeding the constitutional limits.

**Reserve of Debt Authority:** At a minimum, the City will maintain at least 10% of its legal limit of Non-Voted General Purpose Indebtedness (LTGO) as a reserve for emergencies.

**Preservation of Credit Rating:** The City will carefully consider the future fiscal impacts of incurring additional long-term debt and will recognize the implicit, additional future costs of any debt issuance that adversely impacts the City's credit rating.

**Use of Revenue Debt Whenever Possible:** The City recognizes that its ability to pledge its taxing authority as security for debt is a limited resource which should be preserved whenever possible. Therefore, whenever the improvement being financed with debt is expected to produce off-setting revenues that can be used to secure all or part of the debt in lieu of a pledge of the City's taxing authority, that revenue should be used to secure the debt to the maximum practical extent to minimize usage of the City's limited voted and non-voted debt capacity. For example, in financing a parking structure expected to produce net revenues for the parking system, revenue bonds secured by parking system revenues should be used to the maximum practical extent to finance the improvement.

**Internally Financed Debt:** In accordance with the City's Investment Policy, the City can invest in its own bonds and notes to a maximum of 5% of the City's investment portfolio. State law also permits the City to make inter-fund loans when it is prudent to do so.

## Utility Debt

Each rate-based utility will adopt a capital financing policy which allocates capital financing needs between debt and pay-as-you-go use of current revenues. When it is determined that issuance of debt is needed for capital construction, debt will be secured solely by a pledge of rate revenues and will not



utilize any general pledge of the City's taxing authority except in extraordinary circumstances approved by the City Council.

### **Conduit Debt**

The City can permit itself to be used as a conduit for debt secured by others where such an arrangement is required by law or regulation and where the City is not, in any way, contingently liable for the repayment of debt. The chief example of conduit debt is Local Improvement District (LID) debt where the City sells bonds on behalf of property owners benefited by the LID. LID bonds are repaid solely by special property tax assessments on benefited properties. For another example, the City serves as a conduit for Economic Development Bonds issued by the Economic Development Board in support of private development as authorized by State laws and repaid solely by those businesses.

### **Insurance Policies**

- The City shall maintain a Self-insurance Program Claim Fund, Unemployment Compensation Self-Insurance Fund, Self-Insured Workers' Compensation Fund, and Public Utilities Self-Insurance Fund.
- There will be sufficient premiums paid annually by the insured City departments to cover all of the actuarially estimated current claims, plus eliminate any prior claims, fund deficiencies as scheduled by the actuary, and build up individual departments' reserve accounts to the actuarially recommended levels.
- Any transfer, appropriation, or expenditure of funds deposited in the Self-insurance Program Claim Fund for any purpose other than those set forth in Ordinance No. 20909 shall require unanimous approval of the City Council.
- The City will periodically review the insurance market to determine whether to self-insure or purchase commercial insurance.

## Utility Fund Rate Projection Policies

- Utility rate studies shall be conducted at least every five years to update assumptions and ensure the long-term solvency and viability of the City's utilities.
- Utility rates shall be reviewed at least biennially and necessary adjustments shall be made to reflect inflation, construction needs, and to avoid major rate increases.
- Rates should be adequate to ensure reliable, competitive-priced services for customers. Net revenues in excess of both legal requirements and minimum working cash balances should be used to minimize future rate increases, fund approved capital projects, retire high cost debt, and augment fund reserves established to reduce ratepayer risk.

## Capital Budget Policies<sup>1</sup>

The major sources of funding for the capital budget are revenues, grants, and debt. Financing planned capital replacement costs are an ongoing challenge. It involves evaluating capital assets, estimating their expected useful lives, projecting replacement costs, examining financing options, determining bonding levels, estimating user fees/tax levies, and evaluating the impact on property owners/stakeholders.

Estimating future needs well in advance helps the City develop practical strategies for meeting future demands. Preparing for the challenges of infrastructure replacement or enhancements demands a long-term view of replacement needs in an effort to:

- Ensure that the City's infrastructure is improved to meet the community's expectations and that there is no further growth in aggregate dollar amount of deferred maintenance.
- Moderate changes in tax levies and user fees.
- Manage debt levels.
- Predict and carefully plan for future debt issuance.
- Provide stable revenues.
- Limit the use of special assessments to finance replacement costs.
- In general, sharp changes in tax levies and user fees are unacceptable to citizens, business owners, and elected officials. In order to provide stability the City will:
  - Develop a six-year capital planning and financing system for use in preparing a multi-year capital plan for adoption by the City Council as required by the Growth Management Act of Washington State.
  - Assign the responsibility for coordinating and preparing the City's Capital Facilities Program to the Office of Management & Budget.
  - Consider long-term borrowing as an appropriate method of financing large capital projects that benefit more than one generation of users.

## Appropriating the Capital Budget

Unlike the operating budget, which sets appropriation levels for the two years of the upcoming biennium, the capital budget establishes multi-year or long-term appropriation authority. Budgetary control, the level at which expenditures cannot legally exceed the appropriated amount, is exercised at the fund level. The capital budget approved by City Council establishes the appropriation or spending authority for the

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<sup>1</sup> Capital budget policies are subject to City Council approval before the 2017-2018 Budget is adopted.

duration of all projects residing in each capital fund. Amounts approved will not lapse and remain without fiscal limitation until expended for the intended purpose or until unencumbered by a future ordinance.

Capital project and grant appropriations lapse when the project or grant activity is completed. For open projects, any unspent appropriations at biennium end will not lapse and will be carried over to the next biennium without further Council action.

Amendments to a capital fund budget may be initiated for any the following reasons

- To appropriate new projects as approved by the City Council.
- To appropriate additional expenses as a result of new funds or use of reserves.
- To transfer funds between projects that have a similar purpose.

The Office of Management & Budget shall perform an annual review of all capital projects and provides status updates to the City Council. The review will include capital budget amendments.

## Summary of Investment Policy

The City Charter creates a Finance Committee composed of the Mayor, Finance Director, and the City Treasurer. The Finance Committee is charged with overseeing the City's investments and has adopted Investment Policies to guide the City Treasurer in investing City funds. The following is a brief summary of those policies.

- The City will strive to maximize the return on its investments with the primary objective of preserving capital in accordance with the City's ordinances and prudent investment practices including diversification requirements.
- Disbursement, collection, and deposit of funds will be managed to ensure needed cash availability.
- The City will deposit all funds on the same day the funds are received as required by the State Constitution.

## Intergovernmental Revenue Policies

- Other governments influence many service costs of the City, either because of service overlaps or mandates imposed by the federal, state, or county governments. The City should take advantage of opportunities to enhance services through intergovernmental cooperation, shared revenues, or grants.
- For planning purposes, all grants will be treated in the same manner as other temporary and uncertain resources and will not be used to fund ongoing, basic service needs.
- Appropriate City staff, including Finance, City Attorney's Office, and sponsoring department will review agreements to ensure compliance with state, federal, and City regulations.
- The City will budget expenditures for grant-funded programs only after receipts of grant award or letter of commitment and only for the amount of the grant award. City overhead or indirect costs for grant-funded programs may be included in all grant proposals, where permitted.
- The City will aggressively oppose state or federal actions that mandate expenditures that result in the reallocation of local resources, without local control (i.e., unfunded mandates). The City will pursue intergovernmental funding to support the incremental cost of those mandates.

*Note: The Debt and Financial Policies of the Public Utility are contained in public utility board policy numbers 3.4, 3.5, and 3.6 and will be incorporated into the rate policies during the next revisions. The Environmental Services Division financial policies are contained in resolution 35288 and were adopted in September of 2001.*

# Debt Service

The 2017-2018 Proposed Budget includes expenditures related to debt service, which includes payments of principal and interest toward different types of debt. These types are outlined below.

## Types of Debt

### General Obligation

General Obligation (GO), also called General Purpose, debt is backed by the full faith and credit of the City. GO bond proceeds and loans are used to finance capital improvements (i.e. municipal buildings or improvements required for public safety purposes) and may be incurred in two ways: with or without a vote of the people. The City may incur more debt with a vote of the people than without voter approval. Debt that is approved by a vote of the people is called Unlimited-Tax General Obligation (UTGO) and debt that does not require voter approval is called Limited-Tax General Obligation (LTGO). The City has UTGO and LTGO debt.

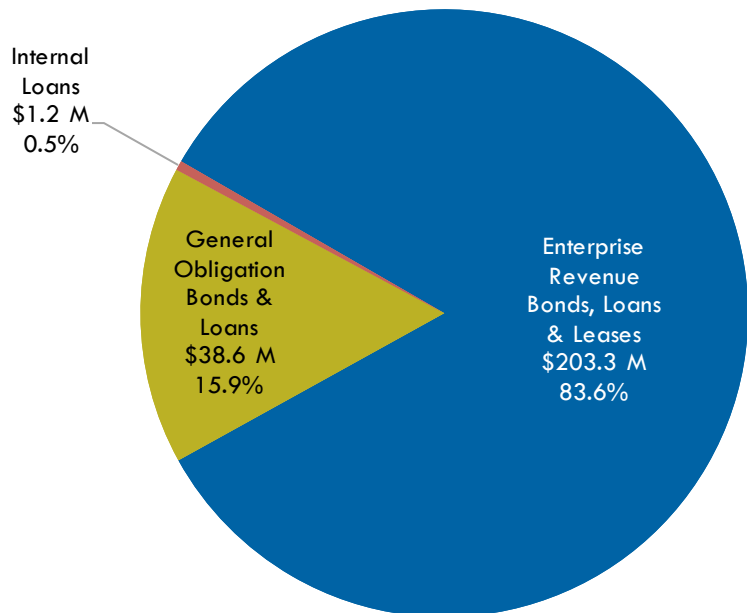
### Revenue

Revenue debt is not backed by the full faith and credit of the City, but by revenues collected by the issuing entity. These bonds and loans are generally used to finance public facilities or infrastructure for proprietary functions of the City including the delivery of power, water, sewer, and solid waste services. The revenue from these functions is then used to repay the debt. The City has numerous revenue bonds and loans used to pay for Parking, Convention Center, Wastewater, Surface Water, Solid Waste, Power, Water, and Rail projects.

### Internal Loans

Internal loans are used when one fund of the City borrows from another. The debt is paid back, with interest, per the debt schedule. It does not impact the debt capacity of the City but is included in the Debt Service category for budget reporting.

**2017-2018 Debt Service by Type**



# Constitutional Limit of Indebtedness

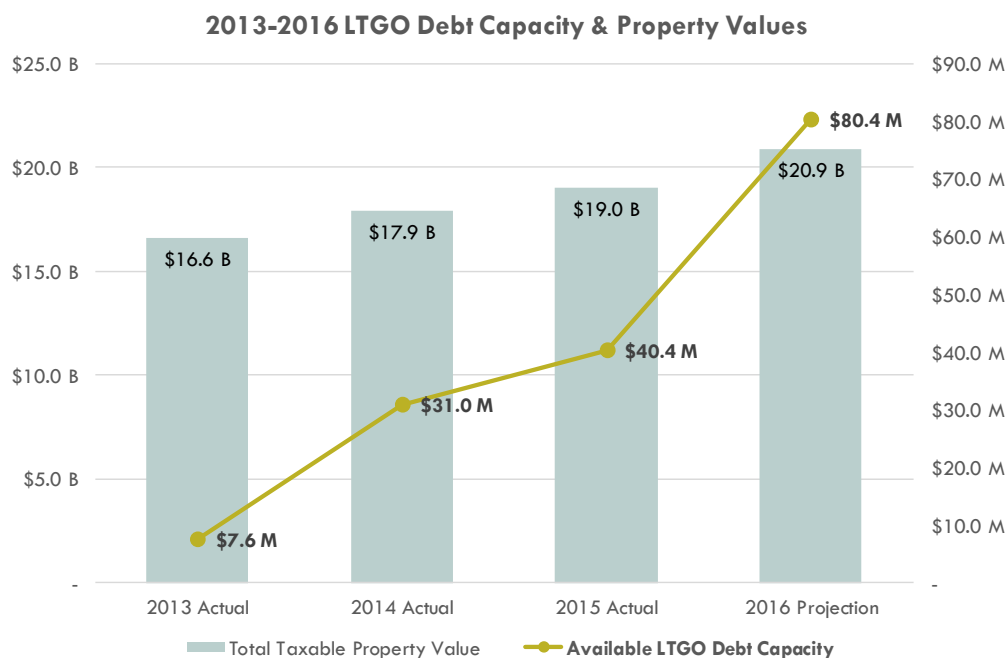
## General Obligation Indebtedness

The Constitution of the State of Washington (RCW) sets limits on the amount of debt that a jurisdiction can lawfully incur for GO indebtedness. The total General Obligation Indebtedness cannot exceed 2.5% of the Total Taxable Property Value (i.e. Assessed Value (PV)). Non-voted General Obligation Indebtedness (LTGO) may be up to 1.5% PV only if voted General Obligation Indebtedness does not exceed 1% of PV.

A calculation is performed annually in the Comprehensive Annual Financial Report which determines the City's legal capacity to issue debt for the acquisition of capital assets or the completion of capital projects.



In addition to limitations in RCW, the City's Financial Policies require the maintenance of a reserve in the amount of 10% of LTGO debt capacity. The 2016 projection allows for more than \$80 M in LTGO debt capacity. After reserves are taken out, \$49 M is remaining for usage. As part of the 2017-2018 Proposed Budget, utilization of \$20 M of this capacity is recommended for deferred capital improvements at the Tacoma Dome to include seating, dressing room & production space, security modifications, and loading docks improvements.



# Fund Types

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The City has established separate funds for the purpose of reporting and accounting for all financial transactions. Each fund represents a separate financial and accounting entity established for the purpose of carrying out a specific set of activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations that pertain to the operations or resources of the fund. Below is a definition of each fund type that includes a list of the funds contained in the following financial pages.

## General Fund

Although the General Fund is not the largest in dollar volume, it is the primary fund of the City and associated with traditional City services such as Police, Fire and Libraries. The accounting for all financial resources except those required to be accounted for in another fund is accomplished within this fund. It derives a majority of its revenue from property, sales, business and utility taxes, and receives all other revenues not designated for specific use by statute or the City Charter.

In the financial reports that follow this fund is shown as:

- 0010 - General Fund

## Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specific purposes. For example, federal or state grants received for a dedicated purpose or restricted funding such as the Transportation Benefit District Fund, which collects revenue from a vehicle licensing surcharge and directs those revenues to street improvements.

- |  |   |
|--|---|
| • 1020 - Courts Special Revenue                                    | • 1155 - TFD EMS Special Revenue                      |
| • 1030 - Contingency Fund  | • 1180 - Tourism & Conventions                        |
| • 1050 - PWS Transportation Revenues                               | • 1185 - NCS Special Revenue                          |
| • 1065 - PWS Operations, Engineering & Transportation              | • 1195 - Economic Development Grants                  |
| • 1070 - PWS Transportation Benefit District                       | • 1200 - Library Special Revenue                      |
| • 1080 - 2% GET Gross Earnings Tax (Street Operations Maintenance) | • 1236 - CED Small Business Enterprise                |
| • 1085 - Voted Streets Initiative                                  | • 1267 - TPD Special Revenue                          |
| • 1090 - TFD Special Revenue                                       | • 1431 - CMO Municipal Cable TV                       |
| • 1100 - PWF Property Management                                   | • 1500 - CED Local Employment Apprenticeship Program  |
| • 1110 - Local Improvement Guaranty                                | • 1650 - Traffic Enforcement, Engineering & Education |
| • 1145 - PWB Building & Land Use Services                          |   |

## Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt. It is further used to account for the payment of debt on special assessment projects.

- 2010 - Voted Bonds
- 2035 - LTD GO Bonds 1997 A & B
- 2038 - Public Works Trust Fund Loan
- 2039 - LTGO Refunding Bonds 2001
- 2040 - LTGO 2009 Series A-F Bond Redemption
- 2041 - 2010 LTGO Bonds Series 2010B - 2010E
- 2042 - 2013 LTGO Refunding Bonds

## Capital Funds

Capital Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary or trust funds). It is also used to account for construction of special assessment capital projects.

- 1060 - PWS Transportation Capital & Engineering
- 1140 - PWE Paths & Trails Reserve
- 3209 - 1997 Bond Issue Const/Dvl PM
- 3210 - Real Estate Excise Tax
- 3211 - Capital Projects Fund
- 3216 - Police Facility 2002
- 3217 - Parking Garage Capital Projects
- 3218 - 2009 LTGO Bond Capital Projects
- 3220 - 2010 LTGO Bonds

## Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

- 4110 - Permit Services Fund
- 4120 - PW Tacoma Rail Mountain Division
- 4140 - PWE Parking Operating
- 4165 - Convention Center
- 4170 - Cheney Stadium
- 4180 - Tacoma Dome
- 4190 - Performing Arts
- 4200 - Solid Waste
- 4300 - Wastewater
- 4301 - Surface Water
- 4450 - Union Station
- 4500 - Rail
- 4600 - Water Utility
- 4700 - Power
- 4800 - TPU Self Insurance Claim
- 4805 - TPU Low Income Assistance



## Internal Service Funds

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

- 5007 - Finance Payroll/Organizational Mgmt
- 5016 - Finance Management & Budget
- 5027 - Business System Improvement Project
- 5042 - IT Graphics Services
- 5050 - TPU Fleet Service
- 5086 - Tacoma Training & Employment Program
- 5400 - PW Fleet Equipment Rental
- 5453 - PWS Asphalt Plant
- 5540 - Radio Communications Equipment
- 5550 - Third Party Liability Claims
- 5560 - Unemployment Compensation
- 5570 - Worker's Compensation
- 5700 - Municipal Building Acquisition & Operations
- 5800 - General Government Internal Services

## Trust & Agency Funds

Trust and Agency Funds are used to account for assets that are held by the City as trustee or agent for individuals, private organizations, and/or other governmental units and/or funds. These include, but are not limited to, pooling funds for employee and retiree benefits and funds held for special districts.

- 6050 - Deferred Compensation Trust
- 6100 - Employees Retirement
- 6120 - Relief & Pension Police
- 6150 - Relief & Pension Firefighters
- 6430 - Health Care Trust Labor Management
- 6440 - Group Life Trust
- 6460 - Dental Care Labor Management
- 6470 - Health Care Trust Firefighters
- 6480 - Health Care Trust Police
- 6795 - Public Facilities Districts



## 2017-2018 Department & Fund Matrix

	City Attorney's Office	City Council	City Manager's Office	Community & Economic Development	Environmental Services	Finance	Fire	Hearing Examiner	Human Resources	Information Technology	Library	Municipal Court	Neighborhood & Community Services	Non-Departmental	Office of Management & Budget	Planning & Development Services	Police	Public Works	Retirement	Tacoma Public Utilities	Tacoma Venues & Events
0010 - General Fund	✓		✓	✓		✓	✓				✓	✓	✓	✓		✓	✓	✓			
1020 - Courts Special Revenue												✓									
1030 - Contingency Fund		✓																			
1050 - PWS Transportation Revenues																		✓			
1060 - PWS Transportation Capital & Engineering																		✓			
1065 - PWS Ops, Engineering & Transportation																		✓			
1070 - PWS Transportation Benefit District																		✓			
1085 - Voted Streets Initiative																		✓			
1090 - TFD Special Revenue							✓														
1100 - PWF Property Management																		✓			
1110 - Local Improvement Guaranty						✓													✓		
1140 - PWE Paths & Trails Reserve																		✓			
1145 - PWB Building & Land Use Services													✓								
1155 - TFD EMS Special Revenue							✓														
1180 - Tourism & Conventions																					✓
1185 - NCS Special Revenue			✓		✓								✓								
1195 - Economic Development Grants				✓												✓					
1200 - Library Special Revenue											✓										
1236 - CED Small Business Enterprise				✓																	
1267 - TPD Special Revenue																	✓				
1431 - CMO Municipal Cable TV			✓																		
1500 - CED Local Employment Apprenticeship Program				✓																	
1650 - Traffic Enforcement, Engineering & Education												✓					✓	✓			
2010 - Voted Bonds						✓															
2035 - LTD GO Bonds 1997 A & B						✓															
2038 - Public Works Trust Fund Loan						✓															
2040 - LTGO 2009 Series A-F Bond Redemption						✓															
2041 - 2010 LTGO Bonds Series 2010B - 2010E						✓															
2042 - 2013 LTGO Refunding Bonds						✓															
3210 - Real Estate Excise Tax						✓															
3211 - Capital Projects Fund						✓															
3216 - Police Facility 2002						✓															
4110 - Permit Services Fund																✓					
4120 - PW Tacoma Rail Mountain Division																		✓			
4140 - PWE Parking Operating												✓						✓			
4165 - Convention Center																					✓
4170 - Cheney Stadium																					✓
4180 - Tacoma Dome																					✓
4190 - Performing Arts																					✓
4200 - Solid Waste					✓																
4300 - Wastewater					✓																
4301 - Surface Water					✓																
4450 - Union Station																		✓			
4500 - Rail																				✓	
4600 - Water Utility																				✓	
4700 - Power																				✓	
4800 - TPU Self Insurance Claim																				✓	
4805 - TPU Low Income Assistance																				✓	
5050 - TPU Fleet Service																				✓	

## 2017-2018 Department & Fund Matrix

	City Attorney's Office	City Council	City Manager's Office	Community & Economic Development	Environmental Services	Finance	Fire	Hearing Examiner	Human Resources	Information Technology	Library	Municipal Court	Neighborhood & Community Services	Non-Departmental	Office of Management & Budget	Planning & Development Services	Police	Public Works	Retirement	Tacoma Public Utilities	Tacoma Venues & Events
5086 - Tacoma Training & Employment Program													✓								
5400 - PW Fleet Equipment Rental																		✓			
5453 - PWS Asphalt Plant																		✓			
5540 - Radio Communications Equipment										✓											
5550 - Third Party Liability Claims									✓												
5560 - Unemployment Compensation									✓												
5570 - Worker's Compensation									✓												
5700 - Municipal Building Acquisition & Operations																		✓			
5800 - General Government Internal Services	✓	✓	✓		✓	✓		✓	✓	✓					✓						
6050 - Deferred Compensation Trust									✓												
6100 - Employees Retirement																			✓		
6120 - Relief & Pension Police																			✓		
6150 - Relief & Pension Firefighters																			✓		
6430 - Health Care Trust Labor Management									✓												
6440 - Group Life Trust									✓												
6460 - Dental Care Labor Management									✓												
6470 - Health Care Trust Firefighters																			✓		
6480 - Health Care Trust Police																			✓		
6795 - Public Facilities Districts																					✓

**Revenue & Expenditure Summary**  
**All Appropriated Funds**

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Revenue</b>				
Taxes	442,131,184	458,581,476	525,463,724	66,882,248
Licenses & Permits	16,341,449	18,722,052	21,061,924	2,339,872
Intergovernmental Revenues	101,800,764	83,643,100	59,391,756	(24,251,344)
Charges for Services	1,413,974,730	1,469,804,597	1,511,621,950	41,817,353
Fines & Forfeits	11,866,604	11,379,567	12,434,377	1,054,810
Miscellaneous Revenues	917,453,360	802,663,914	780,372,780	(22,291,134)
Personnel Services	5,804,613	-	-	-
Fixed Costs	227,841	-	-	-
Maintenance & Operations	1,651,360	992,203	1,900,000	907,797
Cash Balance	-	179,968,595	133,750,389	(46,218,206)
Assessments	44,151,624	51,147,056	110,994,135	59,847,079
<b>Revenue Total</b>	<b>\$2,955,403,529</b>	<b>\$3,076,902,560</b>	<b>\$3,156,991,034</b>	<b>\$80,088,474</b>
<b>Expenditure</b>				
Personnel Services	863,961,789	978,017,648	1,032,072,610	54,054,962
Fixed Costs	135,634,076	143,032,917	150,709,417	7,676,500
Maintenance & Operations	743,397,583	895,444,292	917,927,382	22,483,090
Contributions & Transfers	170,660,590	156,107,360	224,966,737	68,859,377
Debt Service	264,183,639	352,492,630	255,148,985	(97,343,645)
Capital Outlay	218,879,560	260,791,499	234,904,773	(25,886,726)
Assessments	95,042,918	108,192,634	173,084,938	64,892,304
Reserves	-	182,823,580	168,176,192	(14,647,388)
<b>Expenditure Total</b>	<b>\$2,491,760,155</b>	<b>\$3,076,902,560</b>	<b>\$3,156,991,034</b>	<b>\$80,088,474</b>



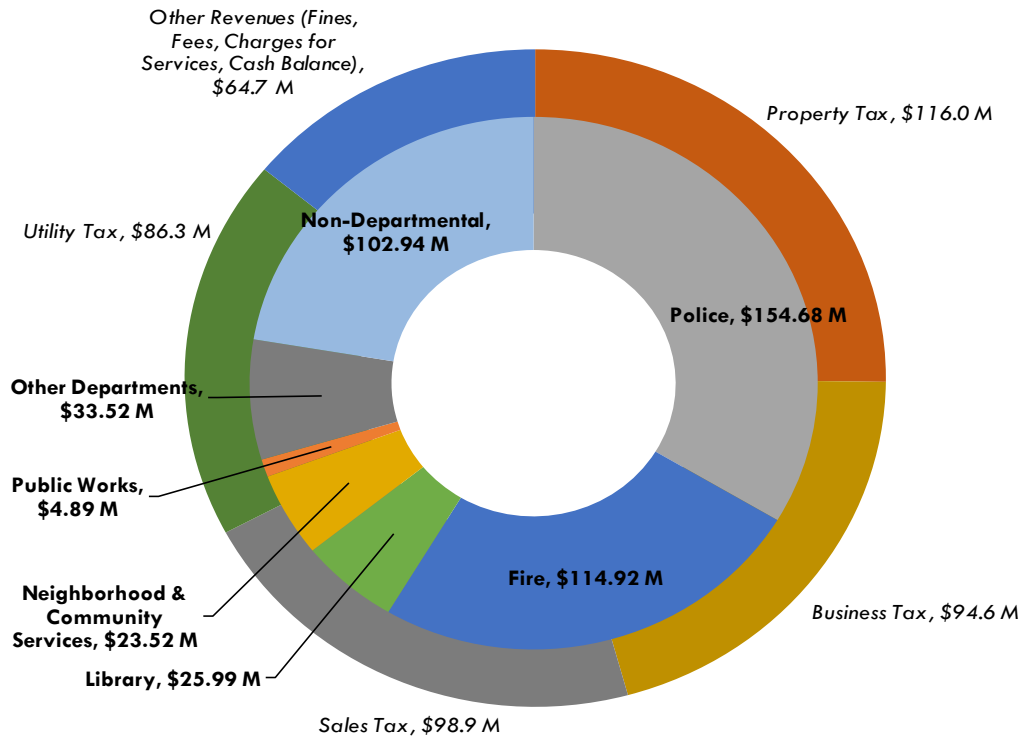
**General Fund**  
**Revenues by Category & Expenditures by Department**

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Revenues by Category</b>				
<b>Taxes</b>				
Property Tax	105,549,570	108,974,264	115,955,284	6,981,020
Sales Tax	85,846,415	89,708,335	98,888,552	9,180,217
Business Tax	87,992,655	90,866,519	94,632,523	3,766,004
Utility Tax	86,819,398	84,158,501	86,297,859	2,139,358
Other Taxes	3,776,039	3,972,268	3,727,884	(244,384)
<b>Taxes Total</b>	<b>\$369,984,077</b>	<b>\$377,679,887</b>	<b>\$399,502,102</b>	<b>\$21,822,215</b>
<b>Licenses &amp; Permits</b>				
Business Licenses & Permits	6,065,167	6,886,503	11,418,604	4,532,101
Non-Business Licenses & Permits	1,027,211	986,380	1,222,196	235,816
<b>Licenses &amp; Permits Total</b>	<b>\$7,092,378</b>	<b>\$7,872,883</b>	<b>\$12,640,800</b>	<b>\$4,767,917</b>
<b>Intergovernmental Revenues</b>				
Intragovernmental Revenue	8,434,515	10,257,540	10,424,265	166,725
State Shared Revenue	6,983,480	7,172,855	8,565,145	1,392,290
State Grants	106,500	100,000	100,000	-
Payments in Lieu of Taxes	28,770	28,770	28,770	-
Grants from Local Units	868,694	7,500	-	(7,500)
Federal Grants	124,496	-	-	-
<b>Intergovernmental Revenues Total</b>	<b>\$16,546,454</b>	<b>\$17,566,665</b>	<b>\$19,118,180</b>	<b>\$1,551,515</b>
<b>Charges for Services</b>				
Public Safety Fees	2,736,409	2,012,018	3,059,079	1,047,061
Interfund Charges for Services	69,547	2,700,000	2,700,000	-
Processing Fees	696,792	477,382	193,367	(284,015)
Other Charges for Services	11,875	-	36,982	36,982
Public Facility Usage Fees	82,983	63,107	32,330	(30,777)
Transportation Fees	5	-	-	-
<b>Charges for Services Total</b>	<b>\$3,597,611</b>	<b>\$5,252,507</b>	<b>\$6,021,758</b>	<b>\$769,251</b>
<b>Fines &amp; Forfeits</b>				
Civil Penalties	971,466	1,458,819	890,983	(567,836)
Criminal Penalties	563,343	658,101	502,319	(155,782)
<b>Fines &amp; Forfeits Total</b>	<b>\$1,534,809</b>	<b>\$2,116,920</b>	<b>\$1,393,302</b>	<b>(\$723,618)</b>
<b>Miscellaneous Revenues</b>				
Interest	1,327,900	1,036,234	1,441,731	405,497
Contributions	1,589,171	1,400,000	1,379,383	(20,617)
Transfers From Other Funds	593,593	314,500	1,014,400	699,900
Other Miscellaneous Revenues	1,502,598	110,513	76,147	(34,366)
<b>Miscellaneous Revenues Total</b>	<b>\$5,013,262</b>	<b>\$2,861,247</b>	<b>\$3,911,661</b>	<b>\$1,050,414</b>
<b>Cash Balance</b>	<b>\$-</b>	<b>\$11,195,238</b>	<b>\$17,860,784</b>	<b>\$6,665,546</b>
<b>Grand Total</b>	<b>\$403,768,591</b>	<b>\$424,545,347</b>	<b>\$460,448,587</b>	<b>\$35,903,240</b>

**General Fund**  
**Revenues by Category & Expenditures by Department**

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Expenditures by Department</b>				
City Attorney's Office	6,785,170	7,950,629	5,164,991	(2,785,638)
City Council	1,101,619	1,252,102	-	(1,252,102)
City Manager's Office	2,751,499	3,947,739	939,761	(3,007,978)
Community & Economic Development	6,854,490	8,172,952	8,914,722	741,770
Environmental Services	355,457	483,132	-	(483,132)
Finance	6,297,283	9,153,374	6,925,166	(2,228,208)
Fire	87,953,155	96,136,997	114,919,191	18,782,195
Hearing Examiner	500,286	621,290	-	(621,290)
Human Resources	2,028,583	2,947,056	-	(2,947,056)
Library	22,105,312	22,540,520	25,993,345	3,452,826
Municipal Court	6,414,160	7,129,589	8,235,902	1,106,313
Neighborhood & Community Services	12,856,883	20,464,113	23,516,379	3,052,266
Non-Departmental	57,008,310	69,892,436	102,943,108	33,050,672
Office of Management & Budget	557,288	1,433,172	-	(1,433,172)
Planning & Development Services	3,530,316	3,661,147	3,334,964	(326,182)
Police	137,679,870	148,864,972	154,675,006	5,810,035
Public Works	25,665,110	19,894,129	4,886,051	(15,008,078)
<b>Grand Total</b>	<b>\$380,444,789</b>	<b>\$424,545,347</b>	<b>\$460,448,587</b>	<b>\$35,903,240</b>

**2017-2018 Proposed Budget - General Fund**





## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>0010 - General Fund</b>				
<b>Revenue</b>				
Taxes	369,984,077	377,679,887	399,502,102	21,822,215
Licenses & Permits	7,092,378	7,872,883	12,640,800	4,767,917
Intergovernmental Revenues	16,546,454	17,566,665	19,118,180	1,551,515
Charges for Services	3,597,611	5,252,507	6,021,758	769,251
Fines & Forfeits	1,534,809	2,116,920	1,393,302	(723,618)
Miscellaneous Revenues	5,013,262	2,861,247	3,911,661	1,050,414
Cash Balance	-	11,195,238	17,860,784	6,665,546
<b>Revenue Total</b>	<b>\$403,768,591</b>	<b>\$424,545,347</b>	<b>\$460,448,587</b>	<b>\$35,903,240</b>
<b>Expenditure</b>				
Personnel Services	257,645,157	292,232,054	276,844,568	(15,387,486)
Fixed Costs	52,473,088	57,731,856	52,400,540	(5,331,316)
Maintenance & Operations	40,812,446	44,812,746	43,213,937	(1,598,809)
Contributions & Transfers	29,654,450	28,476,468	41,379,268	12,902,800
Debt Service	14,390,804	21,972,440	14,506,010	(7,466,430)
Capital Outlay	4,360,705	2,285,704	2,741,204	455,500
Assessments	(18,891,860)	(22,965,922)	29,363,059	52,328,980
<b>Expenditure Total</b>	<b>\$380,444,789</b>	<b>\$424,545,347</b>	<b>\$460,448,587</b>	<b>\$35,903,240</b>
<b>1020 - Courts Special Revenue</b>				
<b>Revenue</b>				
Intergovernmental Revenues	139,446	136,768	142,604	5,836
Fines & Forfeits	8,601	8,000	8,000	-
Cash Balance	-	4,994	8,712	3,718
<b>Revenue Total</b>	<b>\$148,047</b>	<b>\$149,762</b>	<b>\$159,316</b>	<b>\$9,554</b>
<b>Expenditure</b>				
Personnel Services	82,937	114,714	119,816	5,102
Fixed Costs	4	1,548	-	(1,548)
Maintenance & Operations	7,875	33,500	39,500	6,000
<b>Expenditure Total</b>	<b>\$90,816</b>	<b>\$149,762</b>	<b>\$159,316</b>	<b>\$9,554</b>
<b>1030 - Contingency Fund</b>				
<b>Revenue</b>				
Miscellaneous Revenues	18,620	-	750,000	750,000
Cash Balance	-	751,878	2,809	(749,069)
<b>Revenue Total</b>	<b>\$18,620</b>	<b>\$751,878</b>	<b>\$752,809</b>	<b>\$931</b>
<b>Expenditure</b>				
Maintenance & Operations	167,201	750,000	750,000	-
Assessments	2,262	1,878	2,809	931
<b>Expenditure Total</b>	<b>\$169,463</b>	<b>\$751,878</b>	<b>\$752,809</b>	<b>\$931</b>
<b>1050 - PWS Transportation Revenues</b>				
<b>Revenue</b>				
Licenses & Permits	-	-	300,000	300,000
Intergovernmental Revenues	-	-	9,240,000	9,240,000
<b>Revenue Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$9,540,000</b>	<b>\$9,540,000</b>
<b>Expenditure</b>				
Contributions & Transfers	-	-	8,127,300	8,127,300
Debt Service	-	-	230,816	230,816
Reserves	-	-	1,181,884	1,181,884
<b>Expenditure Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$9,540,000</b>	<b>\$9,540,000</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1060 - PWS Transportation Capital &amp; Engineering</b>				
<b>Revenue</b>				
Licenses & Permits	301,750	794,609	-	(794,609)
Intergovernmental Revenues	31,960,163	31,211,417	13,840,029	(17,371,388)
Charges for Services	(453,705)	-	-	-
Fines & Forfeits	5,178	-	-	-
Miscellaneous Revenues	47,449,638	7,060,900	6,588,662	(472,238)
<b>Revenue Total</b>	<b>\$79,263,024</b>	<b>\$39,066,926</b>	<b>\$20,428,691</b>	<b>(\$18,638,235)</b>
<b>Expenditure</b>				
Personnel Services	12,088,127	0	0	(0)
Fixed Costs	1,441,922	354	-	(354)
Maintenance & Operations	3,691,534	640,000	-	(640,000)
Contributions & Transfers	3,620,899	-	-	-
Debt Service	436,568	233,040	-	(233,040)
Capital Outlay	40,146,831	37,306,989	20,428,691	(16,878,298)
Assessments	1,931,625	886,543	-	(886,543)
<b>Expenditure Total</b>	<b>\$63,357,506</b>	<b>\$39,066,926</b>	<b>\$20,428,691</b>	<b>(\$18,638,235)</b>
<b>1065 - PWS Ops, Engineering &amp; Transportation</b>				
<b>Revenue</b>				
Taxes	-	-	14,164,139	14,164,139
Intergovernmental Revenues	2,055,788	3,978,305	-	(3,978,305)
Charges for Services	52,843	-	750,000	750,000
Miscellaneous Revenues	16,533,275	31,995,489	28,724,327	(3,271,162)
<b>Revenue Total</b>	<b>\$18,641,906</b>	<b>\$35,973,794</b>	<b>\$43,638,466</b>	<b>\$7,664,672</b>
<b>Expenditure</b>				
Personnel Services	8,706,183	19,518,150	21,819,529	2,301,379
Fixed Costs	1,751,304	4,651,432	4,151,227	(500,205)
Maintenance & Operations	4,011,406	8,175,979	11,084,272	2,908,293
Contributions & Transfers	875,851	-	595,000	595,000
Debt Service	15,410	-	-	-
Capital Outlay	42,949	65,000	-	(65,000)
Assessments	1,208,855	3,563,233	5,988,438	2,425,205
<b>Expenditure Total</b>	<b>\$16,611,958</b>	<b>\$35,973,794</b>	<b>\$43,638,466</b>	<b>\$7,664,672</b>
<b>1070 - PWS Transportation Benefit District</b>				
<b>Revenue</b>				
Taxes	4,123,909	4,792,894	15,845,790	11,052,897
Miscellaneous Revenues	174	-	-	-
<b>Revenue Total</b>	<b>\$4,124,083</b>	<b>\$4,792,894</b>	<b>\$15,845,790</b>	<b>\$11,052,897</b>
<b>Expenditure</b>				
Contributions & Transfers	3,713,430	4,792,894	15,845,790	11,052,897
<b>Expenditure Total</b>	<b>\$3,713,430</b>	<b>\$4,792,894</b>	<b>\$15,845,790</b>	<b>\$11,052,897</b>
<b>1080 - 2% GET Gross Earnings Tax (Street Ops Maint)</b>				
<b>Revenue</b>				
Taxes	6,333,601	13,085,638	-	(13,085,638)
Miscellaneous Revenues	851	-	-	-
<b>Revenue Total</b>	<b>\$6,334,452</b>	<b>\$13,085,638</b>	<b>\$-</b>	<b>(\$13,085,638)</b>
<b>Expenditure</b>				
Contributions & Transfers	6,184,507	13,085,638	-	(13,085,638)
<b>Expenditure Total</b>	<b>\$6,184,507</b>	<b>\$13,085,638</b>	<b>\$-</b>	<b>(\$13,085,638)</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1085 - Voted Streets Initiative</b>				
<b>Revenue</b>				
Taxes	-	-	23,470,363	23,470,363
Miscellaneous Revenues	-	-	16,477,790	16,477,790
<b>Revenue Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$39,948,153</b>	<b>\$39,948,153</b>
<b>Expenditure</b>				
Personnel Services	-	-	5,207,888	5,207,888
Fixed Costs	-	-	503,885	503,885
Maintenance & Operations	-	-	29,282,722	29,282,722
Contributions & Transfers	-	-	4,340,198	4,340,198
Assessments	-	-	613,460	613,460
<b>Expenditure Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$39,948,153</b>	<b>\$39,948,153</b>
<b>1090 - TFD Special Revenue</b>				
<b>Revenue</b>				
Intergovernmental Revenues	14,806,697	5,095,707	910,124	(4,185,583)
Charges for Services	13,056	5,000	-	(5,000)
Miscellaneous Revenues	918,812	22,500	28,900	6,400
Cash Balance	-	-	912,768	912,768
<b>Revenue Total</b>	<b>\$15,738,565</b>	<b>\$5,123,207</b>	<b>\$1,851,792</b>	<b>(\$3,271,415)</b>
<b>Expenditure</b>				
Personnel Services	7,841,686	3,250,119	281,324	(2,968,795)
Fixed Costs	78,111	148,000	-	(148,000)
Maintenance & Operations	3,258,160	350,532	261,000	(89,532)
Contributions & Transfers	29,093	-	700,000	700,000
Debt Service	21,203	283,468	296,668	13,200
Capital Outlay	2,877,735	1,091,088	229,100	(861,988)
Reserves	-	-	83,700	83,700
<b>Expenditure Total</b>	<b>\$14,105,988</b>	<b>\$5,123,207</b>	<b>\$1,851,792</b>	<b>(\$3,271,415)</b>
<b>1100 - PWF Property Management</b>				
<b>Revenue</b>				
Taxes	382,028	200,000	200,000	-
Licenses & Permits	104,647	140,000	410,000	270,000
Miscellaneous Revenues	327,906	232,000	775,924	543,924
Cash Balance	-	402,927	42,332	(360,595)
<b>Revenue Total</b>	<b>\$814,581</b>	<b>\$974,927</b>	<b>\$1,428,256</b>	<b>\$453,329</b>
<b>Expenditure</b>				
Personnel Services	263,735	278,552	236,552	(42,000)
Fixed Costs	2,901	4	92,179	92,175
Maintenance & Operations	91,967	220,660	168,700	(51,960)
Capital Outlay	565,427	304,400	300,000	(4,400)
Assessments	27,908	171,311	118,689	(52,622)
Reserves	-	-	512,136	512,136
<b>Expenditure Total</b>	<b>\$951,938</b>	<b>\$974,927</b>	<b>\$1,428,256</b>	<b>\$453,329</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1110 - Local Improvement Guaranty</b>				
<b>Revenue</b>				
Miscellaneous Revenues	142,949	75,000	-	(75,000)
Cash Balance	-	104,262	58,203	(46,059)
<b>Revenue Total</b>	<b>\$142,949</b>	<b>\$179,262</b>	<b>\$58,203</b>	<b>(\$121,059)</b>
<b>Expenditure</b>				
Personnel Services	121,234	145,335	14,935	(130,400)
Fixed Costs	2	596	-	(596)
Maintenance & Operations	729	-	-	-
Contributions & Transfers	27,736	-	-	-
Capital Outlay	(13,869)	-	-	-
Assessments	26,325	33,331	43,268	9,937
<b>Expenditure Total</b>	<b>\$162,157</b>	<b>\$179,262</b>	<b>\$58,203</b>	<b>(\$121,059)</b>
<b>1140 - PWE Paths &amp; Trails Reserve</b>				
<b>Revenue</b>				
Intergovernmental Revenues	1,460,594	3,403,835	2,042,600	(1,361,235)
Miscellaneous Revenues	703,260	2,066,314	1,704,267	(362,047)
Cash Balance	-	91,314	-	(91,314)
<b>Revenue Total</b>	<b>\$2,163,853</b>	<b>\$5,561,463</b>	<b>\$3,746,867</b>	<b>(\$1,814,596)</b>
<b>Expenditure</b>				
Personnel Services	11,747	(0)	-	0
Fixed Costs	2	2	-	(2)
Contributions & Transfers	40,000	-	-	-
Debt Service	419	-	-	-
Capital Outlay	2,185,563	5,527,904	3,746,867	(1,781,037)
Assessments	5,090	25,707	-	(25,707)
Reserves	-	7,850	-	(7,850)
<b>Expenditure Total</b>	<b>\$2,242,820</b>	<b>\$5,561,463</b>	<b>\$3,746,867</b>	<b>(\$1,814,596)</b>
<b>1145 - PWB Building &amp; Land Use Services</b>				
<b>Revenue</b>				
Charges for Services	57,928	-	49,214	49,214
Fines & Forfeits	679,061	437,362	502,375	65,013
Miscellaneous Revenues	554,936	443,700	357,631	(86,069)
Cash Balance	-	567,263	577,577	10,314
<b>Revenue Total</b>	<b>\$1,291,926</b>	<b>\$1,448,325</b>	<b>\$1,486,797</b>	<b>\$38,472</b>
<b>Expenditure</b>				
Personnel Services	344,338	100,000	90,942	(9,058)
Fixed Costs	34,714	1,152	-	(1,152)
Maintenance & Operations	760,081	1,196,000	1,195,770	(230)
Capital Outlay	197,989	-	-	-
Assessments	271,347	151,173	200,085	48,912
<b>Expenditure Total</b>	<b>\$1,608,469</b>	<b>\$1,448,325</b>	<b>\$1,486,797</b>	<b>\$38,472</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1155 - TFD EMS Special Revenue</b>				
<b>Revenue</b>				
Taxes	16,296,379	18,315,581	21,004,881	2,689,300
Charges for Services	5,867,013	7,778,678	5,991,505	(1,787,173)
Miscellaneous Revenues	284,843	100,000	348,200	248,200
Cash Balance	-	984,381	2,534,116	1,549,735
<b>Revenue Total</b>	<b>\$22,448,236</b>	<b>\$27,178,640</b>	<b>\$29,878,702</b>	<b>\$2,700,062</b>
<b>Expenditure</b>				
Personnel Services	20,553,632	22,373,130	23,815,106	1,441,976
Fixed Costs	1,473,073	1,668,736	1,897,919	229,183
Maintenance & Operations	1,593,036	1,608,850	1,684,646	75,796
Contributions & Transfers	343,266	314,500	314,500	-
Capital Outlay	664,079	-	24,000	24,000
Assessments	950,458	1,213,424	2,142,531	929,107
<b>Expenditure Total</b>	<b>\$25,577,544</b>	<b>\$27,178,640</b>	<b>\$29,878,702</b>	<b>\$2,700,062</b>
<b>1180 - Tourism &amp; Conventions</b>				
<b>Revenue</b>				
Taxes	6,700,315	6,664,782	7,025,752	360,970
Miscellaneous Revenues	21,644	-	-	-
<b>Revenue Total</b>	<b>\$6,721,958</b>	<b>\$6,664,782</b>	<b>\$7,025,752</b>	<b>\$360,970</b>
<b>Expenditure</b>				
Contributions & Transfers	5,722,330	6,664,782	7,025,752	360,970
<b>Expenditure Total</b>	<b>\$5,722,330</b>	<b>\$6,664,782</b>	<b>\$7,025,752</b>	<b>\$360,970</b>
<b>1185 - NCS Special Revenue</b>				
<b>Revenue</b>				
Taxes	8,944,679	9,542,985	10,165,101	622,116
Intergovernmental Revenues	3,194,634	1,558,300	1,796,554	238,254
Charges for Services	94,982	86,000	3,000	(83,000)
Miscellaneous Revenues	329,556	3,036,888	2,052,420	(984,468)
Cash Balance	-	3,274,084	4,334,322	1,060,238
<b>Revenue Total</b>	<b>\$12,563,851</b>	<b>\$17,498,257</b>	<b>\$18,351,397</b>	<b>\$853,140</b>
<b>Expenditure</b>				
Personnel Services	2,420,047	3,221,094	2,162,700	(1,058,394)
Fixed Costs	104,591	54,851	23,854	(30,997)
Maintenance & Operations	5,441,058	14,005,047	12,840,272	(1,164,775)
Contributions & Transfers	165,000	-	1,500,000	1,500,000
Debt Service	5	-	-	-
Capital Outlay	-	-	1,000,000	1,000,000
Assessments	192,914	217,265	340,350	123,084
Reserves	-	-	484,221	484,221
<b>Expenditure Total</b>	<b>\$8,323,616</b>	<b>\$17,498,257</b>	<b>\$18,351,397</b>	<b>\$853,139</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1195 - Economic Development Grants</b>				
<b>Revenue</b>				
Intergovernmental Revenues	10,851,098	15,583,477	10,612,621	(4,970,856)
Charges for Services	1,904,993	1,973,896	1,968,800	(5,096)
Fines & Forfeits	219	-	-	-
Miscellaneous Revenues	971,671	330,000	200,000	(130,000)
Cash Balance	-	9,308,984	3,851,692	(5,457,292)
<b>Revenue Total</b>	<b>\$13,727,980</b>	<b>\$27,196,357</b>	<b>\$16,633,113</b>	<b>(\$10,563,244)</b>
<b>Expenditure</b>				
Personnel Services	1,381,965	1,428,817	1,451,644	22,828
Fixed Costs	75,025	14,084	43,909	29,825
Maintenance & Operations	5,647,822	12,180,521	7,039,007	(5,141,514)
Contributions & Transfers	9,953,836	13,509,704	7,520,690	(5,989,014)
Debt Service	175	-	-	-
Capital Outlay	47,986	20,000	-	(20,000)
Assessments	20,238	43,231	46,651	3,420
Reserves	-	-	531,211	531,211
<b>Expenditure Total</b>	<b>\$17,127,047</b>	<b>\$27,196,357</b>	<b>\$16,633,113</b>	<b>(\$10,563,244)</b>
<b>1200 - Library Special Revenue</b>				
<b>Revenue</b>				
Intergovernmental Revenues	206,815	133,000	168,188	35,188
Charges for Services	15,462	10,000	17,374	7,374
Miscellaneous Revenues	249,795	162,397	196,939	34,542
Cash Balance	-	369,443	416,795	47,352
<b>Revenue Total</b>	<b>\$472,073</b>	<b>\$674,840</b>	<b>\$799,296</b>	<b>\$124,456</b>
<b>Expenditure</b>				
Fixed Costs	112,228	-	-	-
Maintenance & Operations	233,646	633,400	780,300	146,900
Capital Outlay	81,881	-	-	-
Reserves	-	41,440	18,996	(22,444)
<b>Expenditure Total</b>	<b>\$427,755</b>	<b>\$674,840</b>	<b>\$799,296</b>	<b>\$124,456</b>
<b>1236 - CED Small Business Enterprise</b>				
<b>Revenue</b>				
Personnel Services	2,192	-	-	-
Assessments	482,665	546,582	1,014,701	468,119
<b>Revenue Total</b>	<b>\$484,857</b>	<b>\$546,582</b>	<b>\$1,014,701</b>	<b>\$468,119</b>
<b>Expenditure</b>				
Personnel Services	367,923	413,126	478,584	65,458
Fixed Costs	29,569	29,574	10,282	(19,292)
Maintenance & Operations	57,580	67,765	443,759	375,994
Assessments	29,784	36,117	82,076	45,959
<b>Expenditure Total</b>	<b>\$484,857</b>	<b>\$546,582</b>	<b>\$1,014,701</b>	<b>\$468,119</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1267 - TPD Special Revenue</b>				
<b>Revenue</b>				
Intergovernmental Revenues	7,811,980	4,456,426	1,213,056	(3,243,370)
Charges for Services	466,581	546,820	500,000	(46,820)
Fines & Forfeits	827,341	572,400	557,000	(15,400)
Miscellaneous Revenues	612,256	509,245	48,746	(460,499)
Cash Balance	-	389,828	542,948	153,120
<b>Revenue Total</b>	<b>\$9,718,158</b>	<b>\$6,474,719</b>	<b>\$2,861,750</b>	<b>(\$3,612,969)</b>
<b>Expenditure</b>				
Personnel Services	5,967,062	5,322,687	1,325,920	(3,996,767)
Fixed Costs	252,201	9,811	-	(9,811)
Maintenance & Operations	2,365,964	819,427	923,420	103,993
Debt Service	5	-	-	-
Capital Outlay	1,666,617	-	-	-
Assessments	207,085	322,794	32,174	(290,620)
Reserves	-	-	580,236	580,236
<b>Expenditure Total</b>	<b>\$10,458,934</b>	<b>\$6,474,719</b>	<b>\$2,861,750</b>	<b>(\$3,612,969)</b>
<b>1431 - CMO Municipal Cable TV</b>				
<b>Revenue</b>				
Taxes	6,566,802	6,832,518	7,085,468	252,950
Charges for Services	40,989	-	-	-
Miscellaneous Revenues	675,797	533,996	522,136	(11,860)
Cash Balance	-	823,996	55,596	(768,400)
<b>Revenue Total</b>	<b>\$7,283,589</b>	<b>\$8,190,510</b>	<b>\$7,663,200</b>	<b>(\$527,310)</b>
<b>Expenditure</b>				
Personnel Services	3,448,588	3,890,004	3,995,546	105,542
Fixed Costs	295,619	372,512	400,448	27,936
Maintenance & Operations	1,283,904	1,264,167	1,134,808	(129,359)
Contributions & Transfers	-	-	305,572	305,572
Capital Outlay	-	2,000,000	500,000	(1,500,000)
Assessments	661,989	651,490	880,484	228,994
Reserves	-	12,337	446,343	434,006
<b>Expenditure Total</b>	<b>\$5,690,101</b>	<b>\$8,190,510</b>	<b>\$7,663,200</b>	<b>(\$527,310)</b>
<b>1500 - CED Local Employment Apprenticeship Program</b>				
<b>Revenue</b>				
Personnel Services	5,980	-	-	-
Intergovernmental Revenues	341,622	219,200	219,200	-
Fines & Forfeits	6,577	18,000	18,000	-
Miscellaneous Revenues	6,620	-	-	-
Cash Balance	-	20,402	16,691	(3,711)
Assessments	386,196	532,018	660,880	128,862
<b>Revenue Total</b>	<b>\$746,995</b>	<b>\$789,620</b>	<b>\$914,771</b>	<b>\$125,151</b>
<b>Expenditure</b>				
Personnel Services	386,307	408,868	477,794	68,926
Fixed Costs	7,173	7,780	8,400	620
Maintenance & Operations	318,773	340,483	336,226	(4,257)
Assessments	38,494	32,488	92,351	59,862
<b>Expenditure Total</b>	<b>\$750,747</b>	<b>\$789,620</b>	<b>\$914,771</b>	<b>\$125,151</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1650 - Traffic Enforcement, Engineering &amp; Education</b>				
<b>Revenue</b>				
Fines & Forfeits	5,355,693	3,836,407	5,445,096	1,608,689
Miscellaneous Revenues	1,402,064	2,654,266	1,352,369	(1,301,898)
<b>Revenue Total</b>	<b>\$6,757,757</b>	<b>\$6,490,673</b>	<b>\$6,797,464</b>	<b>\$306,791</b>
<b>Expenditure</b>				
Personnel Services	4,264,447	4,283,865	4,789,115	505,250
Fixed Costs	95,434	126,571	120,961	(5,610)
Maintenance & Operations	1,581,274	1,779,474	1,423,022	(356,452)
Contributions & Transfers	43,000	-	-	-
Debt Service	119	-	-	-
Assessments	54,935	300,763	464,366	163,603
<b>Expenditure Total</b>	<b>\$6,039,209</b>	<b>\$6,490,673</b>	<b>\$6,797,464</b>	<b>\$306,791</b>
<b>2010 - Voted Bonds</b>				
<b>Revenue</b>				
Taxes	5,545,049	5,412,050	5,422,500	10,450
Miscellaneous Revenues	29,691	-	-	-
<b>Revenue Total</b>	<b>\$5,574,741</b>	<b>\$5,412,050</b>	<b>\$5,422,500</b>	<b>\$10,450</b>
<b>Expenditure</b>				
Debt Service	5,406,550	5,412,050	5,422,500	10,450
<b>Expenditure Total</b>	<b>\$5,406,550</b>	<b>\$5,412,050</b>	<b>\$5,422,500</b>	<b>\$10,450</b>
<b>2035 - LTD GO Bonds 1997 A &amp; B</b>				
<b>Revenue</b>				
Miscellaneous Revenues	6,428,494	6,368,575	6,058,617	(309,958)
<b>Revenue Total</b>	<b>\$6,428,494</b>	<b>\$6,368,575</b>	<b>\$6,058,617</b>	<b>(\$309,958)</b>
<b>Expenditure</b>				
Debt Service	5,188,575	6,368,575	6,058,617	(309,958)
<b>Expenditure Total</b>	<b>\$5,188,575</b>	<b>\$6,368,575</b>	<b>\$6,058,617</b>	<b>(\$309,958)</b>
<b>2038 - Public Works Trust Fund Loan</b>				
<b>Revenue</b>				
Intergovernmental Revenues	10,000,000	-	-	-
Miscellaneous Revenues	2,346,626	2,313,603	2,280,581	(33,023)
<b>Revenue Total</b>	<b>\$12,346,626</b>	<b>\$2,313,603</b>	<b>\$2,280,581</b>	<b>(\$33,023)</b>
<b>Expenditure</b>				
Debt Service	12,346,626	2,313,603	2,280,581	(33,022)
<b>Expenditure Total</b>	<b>\$12,346,626</b>	<b>\$2,313,603</b>	<b>\$2,280,581</b>	<b>(\$33,022)</b>
<b>2039 - LTGO Refunding Bonds 2001</b>				
<b>Revenue</b>				
Miscellaneous Revenues	1,123,079	-	-	-
<b>Revenue Total</b>	<b>\$1,123,079</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Expenditure</b>				
Debt Service	1,123,079	-	-	-
<b>Expenditure Total</b>	<b>\$1,123,079</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>



## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>2040 - LTGO 2009 Series A-F Bond Redemption</b>				
<b>Revenue</b>				
Miscellaneous Revenues	8,153,757	2,998,003	3,087,403	89,400
<b>Revenue Total</b>	<b>\$8,153,757</b>	<b>\$2,998,003</b>	<b>\$3,087,403</b>	<b>\$89,400</b>
<b>Expenditure</b>				
Debt Service	5,005,704	2,998,003	3,087,403	89,400
<b>Expenditure Total</b>	<b>\$5,005,704</b>	<b>\$2,998,003</b>	<b>\$3,087,403</b>	<b>\$89,400</b>
<b>2041 - 2010 LTGO Bonds Series 2010B - 2010E</b>				
<b>Revenue</b>				
Miscellaneous Revenues	6,562,025	13,231,484	13,087,420	(144,064)
<b>Revenue Total</b>	<b>\$6,562,025</b>	<b>\$13,231,484</b>	<b>\$13,087,420</b>	<b>(\$144,064)</b>
<b>Expenditure</b>				
Debt Service	6,562,025	13,231,484	13,087,420	(144,064)
<b>Expenditure Total</b>	<b>\$6,562,025</b>	<b>\$13,231,484</b>	<b>\$13,087,420</b>	<b>(\$144,064)</b>
<b>2042 - 2013 LTGO Refunding Bonds</b>				
<b>Revenue</b>				
Miscellaneous Revenues	3,379,357	6,652,800	6,791,200	138,400
<b>Revenue Total</b>	<b>\$3,379,357</b>	<b>\$6,652,800</b>	<b>\$6,791,200</b>	<b>\$138,400</b>
<b>Expenditure</b>				
Debt Service	3,379,357	6,652,800	6,791,200	138,400
<b>Expenditure Total</b>	<b>\$3,379,357</b>	<b>\$6,652,800</b>	<b>\$6,791,200</b>	<b>\$138,400</b>
<b>3209 - 1997 Bond Issue Const/Dvl PM</b>				
<b>Revenue</b>				
Miscellaneous Revenues	1,581	-	-	-
<b>Revenue Total</b>	<b>\$1,581</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>3210 - Real Estate Excise Tax</b>				
<b>Revenue</b>				
Taxes	-	-	13,000,000	13,000,000
Miscellaneous Revenues	-	-	242,000	242,000
Cash Balance	-	-	5,548,343	5,548,343
<b>Revenue Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$18,790,343</b>	<b>\$18,790,343</b>
<b>Expenditure</b>				
Fixed Costs	-	-	240	240
Maintenance & Operations	-	-	1,500,000	1,500,000
Contributions & Transfers	-	-	12,145,000	12,145,000
Debt Service	-	-	3,014,808	3,014,808
Reserves	-	-	2,130,295	2,130,295
<b>Expenditure Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$18,790,343</b>	<b>\$18,790,343</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>3211 - Capital Projects Fund</b>				
<b>Revenue</b>				
Taxes	9,503,145	8,216,000	-	(8,216,000)
Intergovernmental Revenues	179,121	-	-	-
Miscellaneous Revenues	5,411,587	198,800	5,121,572	4,922,772
Cash Balance	-	4,563,139	702,000	(3,861,139)
<b>Revenue Total</b>	<b>\$15,093,854</b>	<b>\$12,977,939</b>	<b>\$5,823,572</b>	<b>(\$7,154,367)</b>
<b>Expenditure</b>				
Personnel Services	214,552	(0)	-	0
Fixed Costs	-	238	-	(238)
Maintenance & Operations	1,067,271	-	-	-
Contributions & Transfers	9,644,028	7,901,500	-	(7,901,500)
Debt Service	1,635,007	3,039,924	-	(3,039,924)
Capital Outlay	-	1,800,000	5,823,572	4,023,572
Assessments	475,706	236,277	-	(236,277)
<b>Expenditure Total</b>	<b>\$13,036,564</b>	<b>\$12,977,939</b>	<b>\$5,823,572</b>	<b>(\$7,154,367)</b>
<b>3216 - Police Facility 2002</b>				
<b>Revenue</b>				
Miscellaneous Revenues	41,206	72,000	126,000	54,000
<b>Revenue Total</b>	<b>\$41,206</b>	<b>\$72,000</b>	<b>\$126,000</b>	<b>\$54,000</b>
<b>Expenditure</b>				
Debt Service	156,259	72,000	126,000	54,000
<b>Expenditure Total</b>	<b>\$156,259</b>	<b>\$72,000</b>	<b>\$126,000</b>	<b>\$54,000</b>
<b>3217 - Parking Garage Capital Projects</b>				
<b>Revenue</b>				
Miscellaneous Revenues	2,219	-	-	-
<b>Revenue Total</b>	<b>\$2,219</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Expenditure</b>				
Contributions & Transfers	176,333	-	-	-
Capital Outlay	(27,121)	-	-	-
<b>Expenditure Total</b>	<b>\$149,212</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>3218 - 2009 LTGO Bond Capital Projects</b>				
<b>Revenue</b>				
Intergovernmental Revenues	525,541	-	-	-
Miscellaneous Revenues	3,786,240	-	-	-
<b>Revenue Total</b>	<b>\$4,311,781</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Expenditure</b>				
Personnel Services	201,863	-	-	-
Fixed Costs	7,756	-	-	-
Maintenance & Operations	3,801,750	-	-	-
Contributions & Transfers	2,189,511	-	-	-
Debt Service	661	-	-	-
Capital Outlay	3,148,041	-	-	-
<b>Expenditure Total</b>	<b>\$9,349,582</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>3220 - 2010 LTGO Bonds</b>				
<b>Revenue</b>				
Intergovernmental Revenues	273,000	-	-	-
Miscellaneous Revenues	472,672	-	-	-
<b>Revenue Total</b>	<b>\$745,672</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Expenditure</b>				
Personnel Services	301,171	-	-	-
Maintenance & Operations	3,579,461	-	-	-
Contributions & Transfers	8,092,844	-	-	-
Capital Outlay	344,811	-	-	-
<b>Expenditure Total</b>	<b>\$12,318,287</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>4110 - Permit Services Fund</b>				
<b>Revenue</b>				
Licenses & Permits	8,842,437	9,914,560	7,672,595	(2,241,965)
Intergovernmental Revenues	15,000	-	-	-
Charges for Services	5,133,813	5,918,700	9,239,827	3,321,127
Miscellaneous Revenues	1,577,320	1,304,814	1,396,904	92,090
Cash Balance	-	1,684,261	699,756	(984,506)
<b>Revenue Total</b>	<b>\$15,568,569</b>	<b>\$18,822,335</b>	<b>\$19,009,082</b>	<b>\$186,747</b>
<b>Expenditure</b>				
Personnel Services	11,305,699	14,043,674	14,203,238	159,564
Fixed Costs	878,517	877,781	931,940	54,159
Maintenance & Operations	1,187,523	1,128,506	889,278	(239,228)
Contributions & Transfers	200,000	200,000	-	(200,000)
Debt Service	6,695	-	-	-
Capital Outlay	198,622	200,000	-	(200,000)
Assessments	1,690,375	2,372,373	2,389,638	17,265
Reserves	-	-	594,988	594,988
<b>Expenditure Total</b>	<b>\$15,467,431</b>	<b>\$18,822,335</b>	<b>\$19,009,082</b>	<b>\$186,747</b>
<b>4120 - PW Tacoma Rail Mountain Division</b>				
<b>Revenue</b>				
Intergovernmental Revenues	-	-	-	-
Charges for Services	2,242,914	2,488,621	2,028,000	(460,621)
Miscellaneous Revenues	1,806,208	1,565,705	1,832,600	266,895
Cash Balance	-	25,333	202,927	177,594
<b>Revenue Total</b>	<b>\$4,049,122</b>	<b>\$4,079,659</b>	<b>\$4,063,527</b>	<b>(\$16,133)</b>
<b>Expenditure</b>				
Personnel Services	800,601	1,147,398	1,380,000	232,602
Fixed Costs	606,375	691,529	386,594	(304,935)
Maintenance & Operations	927,175	1,877,428	1,930,188	52,760
Debt Service	110,250	105,600	41,412	(64,188)
Capital Outlay	1,569,335	-	-	-
Assessments	296,004	257,704	325,333	67,629
<b>Expenditure Total</b>	<b>\$4,309,740</b>	<b>\$4,079,659</b>	<b>\$4,063,527</b>	<b>(\$16,132)</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>4140 - PWE Parking Operating</b>				
<b>Revenue</b>				
Licenses & Permits	-	-	38,529	38,529
Charges for Services	8,999,941	9,888,876	10,588,626	699,750
Fines & Forfeits	3,449,123	4,390,478	4,510,604	120,126
Miscellaneous Revenues	3,740,746	40,000	-	(40,000)
Cash Balance	-	965,716	48,121	(917,595)
<b>Revenue Total</b>	<b>\$16,189,810</b>	<b>\$15,285,070</b>	<b>\$15,185,880</b>	<b>(\$99,190)</b>
<b>Expenditure</b>				
Personnel Services	2,672,487	3,266,202	2,818,868	(447,334)
Fixed Costs	472,113	487,570	422,588	(64,982)
Maintenance & Operations	3,859,328	4,029,728	4,502,978	473,250
Contributions & Transfers	97,670	-	-	-
Debt Service	4,455,432	6,666,900	6,185,404	(481,496)
Capital Outlay	24,051	103,500	300,000	196,500
Assessments	175,790	731,170	956,043	224,873
<b>Expenditure Total</b>	<b>\$11,756,871</b>	<b>\$15,285,070</b>	<b>\$15,185,880</b>	<b>(\$99,190)</b>
<b>4165 - Convention Center</b>				
<b>Revenue</b>				
Taxes	17,862	11,000	16,987	5,987
Charges for Services	4,519,040	3,908,990	4,959,586	1,050,596
Miscellaneous Revenues	10,930,764	17,013,797	17,328,068	314,271
<b>Revenue Total</b>	<b>\$15,467,666</b>	<b>\$20,933,787</b>	<b>\$22,304,641</b>	<b>\$1,370,854</b>
<b>Expenditure</b>				
Personnel Services	2,770,327	3,271,225	3,713,531	442,305
Fixed Costs	385,270	421,217	353,147	(68,070)
Maintenance & Operations	3,848,172	4,146,964	4,577,822	430,858
Contributions & Transfers	-	-	200,000	200,000
Debt Service	7,131,826	11,529,233	12,409,041	879,808
Capital Outlay	18,360	450,000	-	(450,000)
Assessments	811,303	1,115,148	1,051,100	(64,048)
<b>Expenditure Total</b>	<b>\$14,965,258</b>	<b>\$20,933,787</b>	<b>\$22,304,641</b>	<b>\$1,370,853</b>
<b>4170 - Cheney Stadium</b>				
<b>Revenue</b>				
Taxes	393,990	407,781	452,670	44,889
Charges for Services	282,013	230,016	285,364	55,348
Miscellaneous Revenues	2,732,523	2,387,230	2,511,135	123,905
<b>Revenue Total</b>	<b>\$3,408,526</b>	<b>\$3,025,027</b>	<b>\$3,249,169</b>	<b>\$224,142</b>
<b>Expenditure</b>				
Fixed Costs	88,129	114,458	94,477	(19,981)
Maintenance & Operations	141,829	142,750	141,385	(1,365)
Contributions & Transfers	26,428	-	-	-
Debt Service	2,683,507	2,574,371	2,663,771	89,400
Capital Outlay	341,495	-	-	-
Assessments	-	43,448	49,536	6,088
Reserves	-	150,000	300,000	150,000
<b>Expenditure Total</b>	<b>\$3,281,387</b>	<b>\$3,025,027</b>	<b>\$3,249,169</b>	<b>\$224,142</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>4180 - Tacoma Dome</b>				
<b>Revenue</b>				
Taxes	1,348,884	1,356,750	1,670,087	313,337
Charges for Services	8,651,510	9,525,498	13,031,140	3,505,642
Miscellaneous Revenues	1,387,113	1,983,450	2,411,322	427,872
<b>Revenue Total</b>	<b>\$11,387,507</b>	<b>\$12,865,698</b>	<b>\$17,112,550</b>	<b>\$4,246,852</b>
<b>Expenditure</b>				
Personnel Services	5,526,550	5,537,420	6,170,926	633,506
Fixed Costs	372,566	436,639	405,091	(31,548)
Maintenance & Operations	4,119,049	4,284,580	7,663,403	3,378,823
Contributions & Transfers	293,966	-	-	-
Debt Service	475,220	903,061	923,061	20,000
Capital Outlay	97,244	900,000	900,000	-
Assessments	421,826	803,998	1,050,069	246,072
<b>Expenditure Total</b>	<b>\$11,306,421</b>	<b>\$12,865,698</b>	<b>\$17,112,550</b>	<b>\$4,246,852</b>
<b>4190 - Performing Arts</b>				
<b>Revenue</b>				
Miscellaneous Revenues	4,234,892	3,414,644	5,864,396	2,449,752
Cash Balance	-	1,021,356	53,542	(967,814)
<b>Revenue Total</b>	<b>\$4,234,892</b>	<b>\$4,436,000</b>	<b>\$5,917,938</b>	<b>\$1,481,938</b>
<b>Expenditure</b>				
Personnel Services	808	-	-	-
Fixed Costs	158,623	191,244	160,694	(30,550)
Maintenance & Operations	3,041,969	1,467,384	1,556,281	88,897
Contributions & Transfers	-	1,500,000	3,000,000	1,500,000
Debt Service	3,463,801	166,000	-	(166,000)
Capital Outlay	-	1,000,000	1,000,000	-
Assessments	101,674	111,372	189,673	78,301
Reserves	-	-	11,290	11,290
<b>Expenditure Total</b>	<b>\$6,766,874</b>	<b>\$4,436,000</b>	<b>\$5,917,938</b>	<b>\$1,481,938</b>
<b>4200 - Solid Waste</b>				
<b>Revenue</b>				
Intergovernmental Revenues	745,579	300,000	63,600	(236,400)
Charges for Services	112,722,723	122,022,000	130,098,294	8,076,294
Miscellaneous Revenues	1,338,748	19,356,450	753,000	(18,603,450)
Cash Balance	-	4,066,683	6,189,335	2,122,652
<b>Revenue Total</b>	<b>\$114,807,050</b>	<b>\$145,745,133</b>	<b>\$137,104,229</b>	<b>(\$8,640,904)</b>
<b>Expenditure</b>				
Personnel Services	38,346,536	40,009,642	42,446,044	2,436,402
Fixed Costs	19,753,195	16,866,575	18,557,607	1,691,032
Maintenance & Operations	24,361,990	35,540,062	27,705,191	(7,834,871)
Contributions & Transfers	4,937,164	-	10,462,000	10,462,000
Debt Service	6,773,130	18,661,064	12,281,688	(6,379,376)
Capital Outlay	15,666,432	18,879,450	15,332,240	(3,547,210)
Assessments	9,304,682	9,429,787	10,319,458	889,671
Reserves	-	6,358,553	-	(6,358,553)
<b>Expenditure Total</b>	<b>\$119,143,128</b>	<b>\$145,745,133</b>	<b>\$137,104,229</b>	<b>(\$8,640,905)</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>4300 - Wastewater</b>				
<b>Revenue</b>				
Charges for Services	118,495,623	128,748,000	147,049,000	18,301,000
Miscellaneous Revenues	1,116,648	45,190,145	7,212,737	(37,977,408)
Cash Balance	-	-	27,020,653	27,020,653
<b>Revenue Total</b>	<b>\$119,612,271</b>	<b>\$173,938,145</b>	<b>\$181,282,390</b>	<b>\$7,344,245</b>
<b>Expenditure</b>				
Personnel Services	43,511,613	50,006,791	50,319,198	312,407
Fixed Costs	9,657,053	11,310,833	11,017,946	(292,887)
Maintenance & Operations	15,565,379	26,319,468	20,895,241	(5,424,227)
Contributions & Transfers	5,147,953	-	12,152,000	12,152,000
Debt Service	10,176,687	19,092,495	24,250,455	5,157,960
Capital Outlay	48,088,608	41,736,515	48,170,542	6,434,027
Assessments	11,438,765	14,040,834	14,477,008	436,174
Reserves	-	11,431,209	-	(11,431,209)
<b>Expenditure Total</b>	<b>\$143,586,057</b>	<b>\$173,938,145</b>	<b>\$181,282,390</b>	<b>\$7,344,245</b>
<b>4301 - Surface Water</b>				
<b>Revenue</b>				
Intergovernmental Revenues	-	-	25,000	25,000
Charges for Services	56,931,053	62,061,000	69,442,000	7,381,000
Miscellaneous Revenues	15,255,821	31,212,135	5,313,000	(25,899,135)
Cash Balance	-	747,963	12,774,900	12,026,937
<b>Revenue Total</b>	<b>\$72,186,873</b>	<b>\$94,021,098</b>	<b>\$87,554,900</b>	<b>(\$6,466,198)</b>
<b>Expenditure</b>				
Personnel Services	17,059,038	18,419,150	20,759,386	2,340,236
Fixed Costs	2,780,044	3,595,498	5,002,113	1,406,615
Maintenance & Operations	5,480,446	9,842,226	8,192,762	(1,649,464)
Contributions & Transfers	2,517,622	-	5,611,000	5,611,000
Debt Service	6,812,472	11,164,183	11,730,681	566,498
Capital Outlay	31,712,703	29,442,135	26,388,123	(3,054,012)
Assessments	8,482,238	8,707,326	9,870,835	1,163,509
Reserves	-	12,850,581	-	(12,850,581)
<b>Expenditure Total</b>	<b>\$74,844,564</b>	<b>\$94,021,098</b>	<b>\$87,554,900</b>	<b>(\$6,466,198)</b>
<b>4450 - Union Station</b>				
<b>Revenue</b>				
Miscellaneous Revenues	4,315,629	3,568,305	7,953,729	4,385,424
Cash Balance	-	9,100	9,235	135
<b>Revenue Total</b>	<b>\$4,315,629</b>	<b>\$3,577,405</b>	<b>\$7,962,964</b>	<b>\$4,385,559</b>
<b>Expenditure</b>				
Maintenance & Operations	9,337	9,600	9,600	-
Debt Service	4,315,260	3,567,805	7,953,364	4,385,559
<b>Expenditure Total</b>	<b>\$4,324,597</b>	<b>\$3,577,405</b>	<b>\$7,962,964</b>	<b>\$4,385,559</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>4500 - Rail</b>				
<b>Revenue</b>				
Charges for Services	56,160,537	62,283,903	62,709,884	425,981
Miscellaneous Revenues	2,356,025	2,910,429	3,933,312	1,022,883
Cash Balance	-	448,925	-	(448,925)
<b>Revenue Total</b>	<b>\$58,516,562</b>	<b>\$65,643,257</b>	<b>\$66,643,196</b>	<b>\$999,939</b>
<b>Expenditure</b>				
Personnel Services	25,989,870	30,931,089	31,543,815	612,725
Fixed Costs	5,076,460	5,471,561	5,889,035	417,474
Maintenance & Operations	12,297,438	13,404,568	14,402,257	997,689
Contributions & Transfers	4,731,155	5,227,000	5,331,455	104,455
Debt Service	912,817	1,431,736	1,799,885	368,149
Capital Outlay	3,138,658	5,967,000	4,298,543	(1,668,457)
Assessments	2,206,092	3,210,303	3,378,206	167,904
<b>Expenditure Total</b>	<b>\$54,352,490</b>	<b>\$65,643,257</b>	<b>\$66,643,196</b>	<b>\$999,939</b>
<b>4600 - Water Utility</b>				
<b>Revenue</b>				
Charges for Services	146,759,016	155,953,928	166,764,475	10,810,547
Miscellaneous Revenues	14,689,058	13,007,296	14,936,180	1,928,884
Cash Balance	-	4,821,591	9,863,115	5,041,524
<b>Revenue Total</b>	<b>\$161,448,074</b>	<b>\$173,782,815</b>	<b>\$191,563,770</b>	<b>\$17,780,955</b>
<b>Expenditure</b>				
Personnel Services	39,282,323	50,226,810	54,522,063	4,295,253
Fixed Costs	6,973,858	8,385,955	10,208,388	1,822,433
Maintenance & Operations	20,250,180	29,350,910	31,157,223	1,806,313
Contributions & Transfers	12,372,998	12,776,579	13,709,380	932,801
Debt Service	47,373,439	47,305,317	53,012,978	5,707,661
Capital Outlay	-	6,222,588	8,010,973	1,788,385
Assessments	17,606,480	19,514,656	20,942,765	1,428,110
<b>Expenditure Total</b>	<b>\$143,859,279</b>	<b>\$173,782,815</b>	<b>\$191,563,770</b>	<b>\$17,780,955</b>
<b>4700 - Power</b>				
<b>Revenue</b>				
Charges for Services	857,848,543	874,908,639	864,765,784	(10,142,855)
Miscellaneous Revenues	15,197,449	11,685,317	11,196,775	(488,542)
Cash Balance	-	106,255,970	28,801,641	(77,454,329)
<b>Revenue Total</b>	<b>\$873,045,992</b>	<b>\$992,849,926</b>	<b>\$904,764,200</b>	<b>(\$88,085,726)</b>
<b>Expenditure</b>				
Personnel Services	164,119,265	189,746,992	200,498,764	10,751,772
Fixed Costs	17,377,706	20,867,139	26,831,114	5,963,975
Maintenance & Operations	372,863,048	440,483,911	416,613,506	(23,870,405)
Contributions & Transfers	54,241,367	53,614,685	64,840,371	11,225,686
Debt Service	113,625,582	166,747,478	66,995,223	(99,752,255)
Capital Outlay	45,648,403	67,329,440	69,740,000	2,410,560
Assessments	45,692,293	54,060,281	59,245,222	5,184,940
<b>Expenditure Total</b>	<b>\$813,567,665</b>	<b>\$992,849,926</b>	<b>\$904,764,200</b>	<b>(\$88,085,726)</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>4800 - TPU Self Insurance Claim</b>				
<b>Revenue</b>				
Miscellaneous Revenues	2,182,440	2,580,000	2,200,000	(380,000)
Cash Balance	-	658,211	1,562,254	904,043
<b>Revenue Total</b>	<b>\$2,182,440</b>	<b>\$3,238,211</b>	<b>\$3,762,254</b>	<b>\$524,043</b>
<b>Expenditure</b>				
Fixed Costs	5	-	-	-
Maintenance & Operations	987,829	3,000,700	3,505,600	504,900
Assessments	265,537	237,511	256,654	19,143
<b>Expenditure Total</b>	<b>\$1,253,371</b>	<b>\$3,238,211</b>	<b>\$3,762,254</b>	<b>\$524,043</b>
<b>4805 - TPU Low Income Assistance</b>				
<b>Revenue</b>				
Miscellaneous Revenues	1,862,327	960,000	200,000	(760,000)
Cash Balance	-	1,020,000	1,800,000	780,000
<b>Revenue Total</b>	<b>\$1,862,327</b>	<b>\$1,980,000</b>	<b>\$2,000,000</b>	<b>\$20,000</b>
<b>Expenditure</b>				
Contributions & Transfers	792,618	1,980,000	2,000,000	20,000
<b>Expenditure Total</b>	<b>\$792,618</b>	<b>\$1,980,000</b>	<b>\$2,000,000</b>	<b>\$20,000</b>
<b>5007 - Finance Payroll/Organizational Mgmt</b>				
<b>Revenue</b>				
Licenses & Permits	237	-	-	-
Charges for Services	2,647,300	-	-	-
Miscellaneous Revenues	29,295	-	-	-
Assessments	2,205,079	-	-	-
<b>Revenue Total</b>	<b>\$4,881,912</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Expenditure</b>				
Personnel Services	1,429,450	-	-	-
Fixed Costs	2,628,514	-	-	-
Maintenance & Operations	468,332	-	-	-
Assessments	170,234	-	-	-
<b>Expenditure Total</b>	<b>\$4,696,530</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5016 - Finance Management &amp; Budget</b>				
<b>Revenue</b>				
Miscellaneous Revenues	(18,515)	-	-	-
Assessments	1,282,128	-	-	-
<b>Revenue Total</b>	<b>\$1,263,613</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Expenditure</b>				
Personnel Services	858,914	-	-	-
Fixed Costs	4,614	-	-	-
Maintenance & Operations	192,970	-	-	-
Assessments	223,333	-	-	-
<b>Expenditure Total</b>	<b>\$1,279,830</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5027 - Business System Improvement Project</b>				
<b>Revenue</b>				
Miscellaneous Revenues	2,617	-	-	-
<b>Revenue Total</b>	<b>\$2,617</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>



## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>5042 - IT Graphics Services</b>				
<b>Revenue</b>				
Charges for Services	1,670,280	1,682,008	-	(1,682,008)
Miscellaneous Revenues	888	-	-	-
<b>Revenue Total</b>	<b>\$1,671,168</b>	<b>\$1,682,008</b>	<b>\$-</b>	<b>(\$1,682,008)</b>
<b>Expenditure</b>				
Personnel Services	5,044	-	-	-
Fixed Costs	1,560	-	-	-
Maintenance & Operations	1,324,260	1,682,008	-	(1,682,008)
Debt Service	3,941	-	-	-
<b>Expenditure Total</b>	<b>\$1,334,805</b>	<b>\$1,682,008</b>	<b>\$-</b>	<b>(\$1,682,008)</b>
<b>5050 - TPU Fleet Service</b>				
<b>Revenue</b>				
Charges for Services	4,120,754	-	-	-
Miscellaneous Revenues	9,335,836	18,391,521	24,760,076	6,368,555
Cash Balance	-	15,025,463	-	(15,025,463)
<b>Revenue Total</b>	<b>\$13,456,590</b>	<b>\$33,416,984</b>	<b>\$24,760,076</b>	<b>(\$8,656,908)</b>
<b>Expenditure</b>				
Personnel Services	5,739,456	5,847,034	6,643,451	796,417
Fixed Costs	999,303	1,215,656	1,125,134	(90,522)
Maintenance & Operations	616,702	708,828	2,204,377	1,495,549
Capital Outlay	6,877,989	24,342,000	13,418,000	(10,924,000)
Assessments	1,561,140	1,303,466	1,369,113	65,647
<b>Expenditure Total</b>	<b>\$15,794,589</b>	<b>\$33,416,984</b>	<b>\$24,760,076</b>	<b>(\$8,656,908)</b>
<b>5086 - Tacoma Training &amp; Employment Program</b>				
<b>Revenue</b>				
Miscellaneous Revenues	2,278	-	-	-
Assessments	573,590	651,003	660,482	9,479
<b>Revenue Total</b>	<b>\$575,868</b>	<b>\$651,003</b>	<b>\$660,482</b>	<b>\$9,479</b>
<b>Expenditure</b>				
Maintenance & Operations	573,142	640,604	640,604	-
Debt Service	16	-	-	-
Assessments	432	10,399	19,878	9,479
<b>Expenditure Total</b>	<b>\$573,590</b>	<b>\$651,003</b>	<b>\$660,482</b>	<b>\$9,479</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>5400 - PW Fleet Equipment Rental</b>				
<b>Revenue</b>				
Personnel Services	5,069,136	-	-	-
Fixed Costs	225,908	-	-	-
Maintenance & Operations	931,165	-	-	-
Charges for Services	7,685	-	-	-
Miscellaneous Revenues	10,839,424	16,136,944	21,160,425	5,023,481
Cash Balance	-	1,587,812	1,123,100	(464,712)
<b>Revenue Total</b>	<b>\$17,073,318</b>	<b>\$17,724,756</b>	<b>\$22,283,525</b>	<b>\$4,558,769</b>
<b>Expenditure</b>				
Personnel Services	7,529,663	8,644,201	9,542,941	898,739
Fixed Costs	4,013,684	623,612	634,752	11,140
Maintenance & Operations	(18,416)	625,254	565,760	(59,494)
Contributions & Transfers	7,708	-	-	-
Debt Service	37	-	-	-
Capital Outlay	3,893,697	6,384,000	9,062,544	2,678,544
Assessments	1,909,563	1,447,689	1,977,528	529,839
Reserves	-	-	500,000	500,000
<b>Expenditure Total</b>	<b>\$17,335,935</b>	<b>\$17,724,756</b>	<b>\$22,283,525</b>	<b>\$4,558,769</b>
<b>5453 - PWS Asphalt Plant</b>				
<b>Revenue</b>				
Personnel Services	151,823	-	-	-
Maintenance & Operations	716,078	992,203	1,900,000	907,797
Charges for Services	694,229	7,500	8,000	500
Miscellaneous Revenues	809,558	1,673,180	2,892,000	1,218,820
<b>Revenue Total</b>	<b>\$2,371,688</b>	<b>\$2,672,883</b>	<b>\$4,800,000</b>	<b>\$2,127,117</b>
<b>Expenditure</b>				
Personnel Services	584,502	435,966	416,152	(19,814)
Fixed Costs	143,855	184,394	198,953	14,559
Maintenance & Operations	1,536,864	1,696,055	2,707,640	1,011,585
Contributions & Transfers	2,631	-	-	-
Debt Service	212	-	-	-
Assessments	248,224	151,037	232,310	81,274
Reserves	-	205,431	1,244,945	1,039,514
<b>Expenditure Total</b>	<b>\$2,516,289</b>	<b>\$2,672,883</b>	<b>\$4,800,000</b>	<b>\$2,127,117</b>
<b>5540 - Radio Communications Equipment</b>				
<b>Revenue</b>				
Charges for Services	4,526,575	4,727,467	5,478,517	751,050
Miscellaneous Revenues	604,415	-	295,200	295,200
Cash Balance	-	-	123,895	123,895
<b>Revenue Total</b>	<b>\$5,130,989</b>	<b>\$4,727,467</b>	<b>\$5,897,612</b>	<b>\$1,170,145</b>
<b>Expenditure</b>				
Personnel Services	1,433,015	1,377,802	1,470,130	92,328
Fixed Costs	61,715	54,317	64,506	10,189
Maintenance & Operations	2,323,325	2,585,785	2,480,420	(105,365)
Contributions & Transfers	5,000	-	-	-
Capital Outlay	112,130	240,000	601,075	361,075
Assessments	306,219	469,563	494,708	25,146
Reserves	-	-	786,774	786,774
<b>Expenditure Total</b>	<b>\$4,241,404</b>	<b>\$4,727,467</b>	<b>\$5,897,612</b>	<b>\$1,170,146</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>5550 - Third Party Liability Claims</b>				
<b>Revenue</b>				
Miscellaneous Revenues	7,295,643	7,395,462	7,076,728	(318,734)
Cash Balance	-	14,087	382,300	368,213
<b>Revenue Total</b>	<b>\$7,295,643</b>	<b>\$7,409,549</b>	<b>\$7,459,028</b>	<b>\$49,479</b>
<b>Expenditure</b>				
Personnel Services	75,268	85,345	114,223	28,879
Fixed Costs	1,047,170	1,225,736	1,127,296	(98,440)
Maintenance & Operations	2,709,824	4,533,297	4,533,297	-
Assessments	1,859,100	1,565,171	1,684,212	119,040
<b>Expenditure Total</b>	<b>\$5,691,363</b>	<b>\$7,409,549</b>	<b>\$7,459,028</b>	<b>\$49,479</b>
<b>5560 - Unemployment Compensation</b>				
<b>Revenue</b>				
Miscellaneous Revenues	644,924	706,470	1,040,005	333,535
Cash Balance	-	361,316	29,286	(332,030)
<b>Revenue Total</b>	<b>\$644,924</b>	<b>\$1,067,786</b>	<b>\$1,069,291</b>	<b>\$1,505</b>
<b>Expenditure</b>				
Maintenance & Operations	885,633	1,040,000	1,040,000	-
Assessments	27,814	27,786	29,291	1,505
<b>Expenditure Total</b>	<b>\$913,447</b>	<b>\$1,067,786</b>	<b>\$1,069,291</b>	<b>\$1,505</b>
<b>5570 - Worker's Compensation</b>				
<b>Revenue</b>				
Charges for Services	576	-	-	-
Miscellaneous Revenues	18,346,465	17,780,558	18,576,558	796,000
Cash Balance	-	51,505	-	(51,505)
<b>Revenue Total</b>	<b>\$18,347,041</b>	<b>\$17,832,063</b>	<b>\$18,576,558</b>	<b>\$744,495</b>
<b>Expenditure</b>				
Personnel Services	1,984,939	2,165,016	2,064,352	(100,664)
Fixed Costs	619,634	632,307	699,924	67,617
Maintenance & Operations	14,458,605	14,690,032	14,690,032	-
Assessments	272,463	344,708	341,794	(2,913)
Reserves	-	-	780,456	780,456
<b>Expenditure Total</b>	<b>\$17,335,640</b>	<b>\$17,832,063</b>	<b>\$18,576,558</b>	<b>\$744,495</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>5700 - Municipal Building Acquisition &amp; Operations</b>				
<b>Revenue</b>				
Personnel Services	398,743	-	-	-
Fixed Costs	1,933	-	-	-
Maintenance & Operations	4,117	-	-	-
Charges for Services	9,664,966	9,796,550	9,130,288	(666,262)
Miscellaneous Revenues	2,720,392	3,972,618	-	(3,972,618)
Cash Balance	-	2,304,641	11,780	(2,292,861)
<b>Revenue Total</b>	<b>\$12,790,151</b>	<b>\$16,073,809</b>	<b>\$9,142,068</b>	<b>(\$6,931,741)</b>
<b>Expenditure</b>				
Personnel Services	4,244,667	4,774,151	3,783,375	(990,776)
Fixed Costs	1,561,990	1,453,862	267,603	(1,186,259)
Maintenance & Operations	2,852,686	4,639,344	4,269,885	(369,459)
Capital Outlay	2,356,022	3,902,400	-	(3,902,400)
Assessments	1,014,665	1,015,751	744,505	(271,245)
Reserves	-	288,302	76,700	(211,602)
<b>Expenditure Total</b>	<b>\$12,030,031</b>	<b>\$16,073,809</b>	<b>\$9,142,068</b>	<b>(\$6,931,741)</b>
<b>5800 - General Government Internal Services</b>				
<b>Revenue</b>				
Personnel Services	176,738	-	-	-
Charges for Services	3,780	-	370,000	370,000
Miscellaneous Revenues	(155,927)	-	3,489,166	3,489,166
Cash Balance	-	-	93,112	93,112
Assessments	39,221,966	49,417,453	108,658,072	59,240,619
<b>Revenue Total</b>	<b>\$39,246,557</b>	<b>\$49,417,453</b>	<b>\$112,610,350</b>	<b>\$63,192,897</b>
<b>Expenditure</b>				
Personnel Services	23,319,867	26,767,783	76,369,049	49,601,266
Fixed Costs	1,012,097	2,804,296	6,329,212	3,524,916
Maintenance & Operations	11,183,871	15,316,504	25,406,062	10,089,558
Contributions & Transfers	-	-	1,228,576	1,228,576
Debt Service	12,633	-	-	-
Capital Outlay	2,837,878	3,291,386	2,889,299	(402,087)
Assessments	1,059,730	1,237,484	325,341	(912,143)
Reserves	-	-	62,810	62,810
<b>Expenditure Total</b>	<b>\$39,426,077</b>	<b>\$49,417,453</b>	<b>\$112,610,350</b>	<b>\$63,192,897</b>
<b>6050 - Deferred Compensation Trust</b>				
<b>Revenue</b>				
Charges for Services	133,913	-	371,513	371,513
Miscellaneous Revenues	274,339	477,680	48,000	(429,680)
<b>Revenue Total</b>	<b>\$408,252</b>	<b>\$477,680</b>	<b>\$419,513</b>	<b>(\$58,167)</b>
<b>Expenditure</b>				
Personnel Services	198,966	225,542	209,535	(16,007)
Fixed Costs	17,098	18,026	20,814	2,788
Maintenance & Operations	119,617	140,600	145,600	5,000
Assessments	8,615	23,790	43,565	19,775
Reserves	-	69,723	-	(69,723)
<b>Expenditure Total</b>	<b>\$344,295</b>	<b>\$477,680</b>	<b>\$419,513</b>	<b>(\$58,167)</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>6100 - Employees Retirement</b>				
<b>Revenue</b>				
Charges for Services	26	-	-	-
Miscellaneous Revenues	514,372,908	315,158,781	338,632,895	23,474,114
<b>Revenue Total</b>	<b>\$514,372,934</b>	<b>\$315,158,781</b>	<b>\$338,632,895</b>	<b>\$23,474,114</b>
<b>Expenditure</b>				
Personnel Services	1,795,798	1,933,889	1,906,027	(27,862)
Fixed Costs	252,064	257,387	293,991	36,604
Maintenance & Operations	137,476,016	161,051,162	178,369,182	17,318,020
Debt Service	181,904	-	-	-
Capital Outlay	8,310	-	-	-
Assessments	352,314	508,189	449,938	(58,251)
Reserves	-	151,408,154	157,613,756	6,205,602
<b>Expenditure Total</b>	<b>\$140,066,406</b>	<b>\$315,158,781</b>	<b>\$338,632,895</b>	<b>\$23,474,113</b>
<b>6120 - Relief &amp; Pension Police</b>				
<b>Revenue</b>				
Miscellaneous Revenues	7,884,760	9,422,250	9,814,002	391,752
<b>Revenue Total</b>	<b>\$7,884,760</b>	<b>\$9,422,250</b>	<b>\$9,814,002</b>	<b>\$391,752</b>
<b>Expenditure</b>				
Personnel Services	166,236	309,530	240,949	(68,581)
Fixed Costs	9,241	13,112	16,327	3,215
Maintenance & Operations	7,570,489	9,009,347	9,425,733	416,386
Debt Service	45	-	-	-
Assessments	47,198	90,261	66,959	(23,302)
Reserves	-	-	64,035	64,035
<b>Expenditure Total</b>	<b>\$7,793,209</b>	<b>\$9,422,250</b>	<b>\$9,814,002</b>	<b>\$391,752</b>
<b>6150 - Relief &amp; Pension Firefighters</b>				
<b>Revenue</b>				
Intergovernmental Revenues	687,233	-	-	-
Miscellaneous Revenues	9,878,931	12,446,343	12,464,812	18,469
<b>Revenue Total</b>	<b>\$10,566,164</b>	<b>\$12,446,343</b>	<b>\$12,464,812</b>	<b>\$18,469</b>
<b>Expenditure</b>				
Personnel Services	167,101	311,530	242,949	(68,581)
Fixed Costs	9,241	13,112	16,327	3,215
Maintenance & Operations	10,215,121	12,025,256	12,066,120	40,864
Debt Service	25	-	-	-
Assessments	53,794	96,445	73,817	(22,628)
Reserves	-	-	65,599	65,599
<b>Expenditure Total</b>	<b>\$10,445,281</b>	<b>\$12,446,343</b>	<b>\$12,464,812</b>	<b>\$18,468</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>6430 - Health Care Trust Labor Management</b>				
<b>Revenue</b>				
Charges for Services	100,170	-	-	-
Miscellaneous Revenues	115,146,312	132,213,604	127,546,291	(4,667,313)
Cash Balance	-	3,833,584	5,187,034	1,353,450
<b>Revenue Total</b>	<b>\$115,246,482</b>	<b>\$136,047,188</b>	<b>\$132,733,326</b>	<b>(\$3,313,863)</b>
<b>Expenditure</b>				
Personnel Services	115,368,150	134,655,919	130,988,854	(3,667,065)
Maintenance & Operations	181,913	1,141,686	1,522,400	380,714
Assessments	183,046	249,583	222,073	(27,510)
<b>Expenditure Total</b>	<b>\$115,733,108</b>	<b>\$136,047,188</b>	<b>\$132,733,326</b>	<b>(\$3,313,862)</b>
<b>6440 - Group Life Trust</b>				
<b>Revenue</b>				
Miscellaneous Revenues	800,421	949,826	1,522,984	573,158
Cash Balance	-	959,290	8,910	(950,380)
<b>Revenue Total</b>	<b>\$800,421</b>	<b>\$1,909,116</b>	<b>\$1,531,894</b>	<b>(\$377,222)</b>
<b>Expenditure</b>				
Personnel Services	1,511,128	1,899,652	1,522,984	(376,668)
Assessments	2,466	9,464	8,910	(554)
<b>Expenditure Total</b>	<b>\$1,513,594</b>	<b>\$1,909,116</b>	<b>\$1,531,894</b>	<b>(\$377,221)</b>
<b>6460 - Dental Care Labor Management</b>				
<b>Revenue</b>				
Miscellaneous Revenues	10,462,685	11,285,784	11,546,246	260,462
Cash Balance	-	1,253,655	99,806	(1,153,849)
<b>Revenue Total</b>	<b>\$10,462,685</b>	<b>\$12,539,439</b>	<b>\$11,646,052</b>	<b>(\$893,387)</b>
<b>Expenditure</b>				
Personnel Services	10,506,277	12,497,379	11,503,845	(993,534)
Maintenance & Operations	8,863	11,194	11,194	-
Debt Service	122	-	-	-
Assessments	17,905	30,866	25,196	(5,670)
Reserves	-	-	105,817	105,817
<b>Expenditure Total</b>	<b>\$10,533,167</b>	<b>\$12,539,439</b>	<b>\$11,646,052</b>	<b>(\$893,387)</b>
<b>6470 - Health Care Trust Firefighters</b>				
<b>Revenue</b>				
Miscellaneous Revenues	5,337,007	7,026,676	7,060,636	33,960
<b>Revenue Total</b>	<b>\$5,337,007</b>	<b>\$7,026,676</b>	<b>\$7,060,636</b>	<b>\$33,960</b>
<b>Expenditure</b>				
Personnel Services	5,310,656	7,000,000	7,028,000	28,000
Assessments	8,774	26,676	32,636	5,961
<b>Expenditure Total</b>	<b>\$5,319,430</b>	<b>\$7,026,676</b>	<b>\$7,060,636</b>	<b>\$33,961</b>

## Revenues & Expenditures by Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>6480 - Health Care Trust Police</b>				
<b>Revenue</b>				
Miscellaneous Revenues	4,143,717	5,527,293	6,568,833	1,041,540
<b>Revenue Total</b>	<b>\$4,143,717</b>	<b>\$5,527,293</b>	<b>\$6,568,833</b>	<b>\$1,041,540</b>
<b>Expenditure</b>				
Personnel Services	3,734,874	5,500,000	6,538,000	1,038,000
Debt Service	35	-	-	-
Assessments	9,672	27,293	30,833	3,540
<b>Expenditure Total</b>	<b>\$3,744,582</b>	<b>\$5,527,293</b>	<b>\$6,568,833</b>	<b>\$1,041,540</b>
<b>6795 - Public Facilities Districts</b>				
<b>Revenue</b>				
Taxes	5,990,463	6,063,610	6,437,884	374,274
Miscellaneous Revenues	14,816	-	-	-
Cash Balance	-	-	200,000	200,000
<b>Revenue Total</b>	<b>\$6,005,279</b>	<b>\$6,063,610</b>	<b>\$6,637,884</b>	<b>\$574,274</b>
<b>Expenditure</b>				
Fixed Costs	437,667	-	-	-
Maintenance & Operations	4,138	-	5,000	5,000
Contributions & Transfers	4,810,195	6,063,610	6,632,884	569,274
<b>Expenditure Total</b>	<b>\$5,252,000</b>	<b>\$6,063,610</b>	<b>\$6,637,884</b>	<b>\$574,274</b>





## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>0010 - General Fund</b>				
<b>Taxes</b>				
Business Tax				
4315500 - International Finance District	(28,235)	3,902	-	(3,902)
4315550 - Cable TV Franchise Fee	251,874	261,112	268,134	7,022
4315600 - Cellular Telephone & Pager Tax	8,401,902	8,102,808	5,924,301	(2,178,507)
4315650 - Telephone Tax	3,860,377	3,648,794	2,577,055	(1,071,739)
4315700 - Cable Television Tax	5,151,242	4,440,628	4,146,923	(293,705)
4315800 - Natural Gas Tax	6,206,481	6,659,835	4,978,251	(1,681,584)
4315850 - Private Solid Waste Tax	127,542	107,382	145,672	38,290
4316000 - Business Tax Miscellaneous	(101,549)	-	1,165,878	1,165,878
4316100 - Manufacturing Tax	6,526,332	6,931,229	5,275,700	(1,655,529)
4316200 - Retailing Tax	15,491,270	16,918,136	17,746,235	828,099
4316300 - Service Tax	32,162,090	33,666,924	40,572,183	6,905,259
4316330 - Railroad Franchise Tax	206	206	-	(206)
4316400 - Wholesaling Tax	9,324,419	9,299,611	9,520,000	220,389
4316500 - B/O Tax Job Credit	(504,456)	(377,682)	(394,847)	(17,165)
4316510 - Multiple Activities Tax Credit	(1,980,736)	(1,973,334)	(1,430,549)	542,785
4316515 - Small Bus Phased Tax Credit 6A.30.066	(273)	-	(50,700)	(50,700)
4316520 - Retail Services	1,348,029	1,426,804	2,055,388	628,584
4316530 - Cabaret	(9)	-	-	-
4316540 - Buying & Selling of Wheat Oats Corn Barley	361,878	286,464	306,930	20,466
4316600 - Admission Tax	1,394,270	1,463,700	1,825,969	362,269
<b>Business Tax Total</b>	<b>\$87,992,655</b>	<b>\$90,866,519</b>	<b>\$94,632,523</b>	<b>\$3,766,004</b>
Other Taxes				
4318000 - Leasehold Excise Tax	3,025,629	3,272,694	2,954,868	(317,826)
4318500 - Bingo & Raffles	1,777	1,823	-	(1,823)
4318501 - Punchboard & Pulltabs	691,157	643,500	721,806	78,306
4318502 - Card Rooms	826	2,355	-	(2,355)
4318503 - Amusement Games	56,650	51,896	51,210	(686)
<b>Other Taxes Total</b>	<b>\$3,776,039</b>	<b>\$3,972,268</b>	<b>\$3,727,884</b>	<b>(\$244,384)</b>
Property Tax				
4311000 - General Property Tax-Prior Period	3,451,891	3,707,847	2,458,213	(1,249,634)
4311100 - General Property Tax-Current Period	102,074,210	105,258,417	113,464,578	8,206,161
4311300 - Sales Tax Title Property	23,469	8,000	32,493	24,493
<b>Property Tax Total</b>	<b>\$105,549,570</b>	<b>\$108,974,264</b>	<b>\$115,955,284</b>	<b>\$6,981,020</b>
Sales Tax				
4313000 - City Sales/Use Tax	77,399,115	81,115,375	90,614,249	9,498,874
4313150 - Streamline Mitigation Sales Tax Revenue	214,065	225,956	167,641	(58,315)
4313200 - Sales Tax .1% Criminal Justice	5,793,070	5,977,182	6,949,816	972,634
4313300 - Natural Gas Use Tax	2,440,165	2,389,822	1,156,846	(1,232,976)
<b>Sales Tax Total</b>	<b>\$85,846,415</b>	<b>\$89,708,335</b>	<b>\$98,888,552</b>	<b>\$9,180,217</b>
Utility Tax				
4315100 - Power Excise Tax	23,433,537	49,449,600	-	(49,449,600)
4315150 - Water Excise Tax	5,838,335	9,376,184	-	(9,376,184)
4315200 - Wastewater Excise Tax	4,714,718	7,506,001	-	(7,506,001)
4315230 - Surface Water Excise Tax	2,200,626	3,671,281	-	(3,671,281)
4315250 - Solid Waste Excise Tax	4,636,071	6,938,640	-	(6,938,640)
4315300 - Rail Excise Tax	2,240,525	3,920,251	-	(3,920,251)
4315350 - Click! Excise Tax	2,008,082	3,296,544	-	(3,296,544)

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
6313010 - GET Transfer In - Click	1,619,765	-	3,004,761	3,004,761
6313020 - GET Transfer In - Power	24,830,864	-	48,152,421	48,152,421
6313030 - GET Transfer In - Rail	1,830,473	-	3,998,592	3,998,592
6313040 - GET Transfer In - Solid Waste	3,408,695	-	7,726,500	7,726,500
6313050 - GET Transfer In - Surface Water	1,786,334	-	4,224,000	4,224,000
6313060 - GET Transfer In - Wastewater	3,655,415	-	9,114,000	9,114,000
6313070 - GET Transfer In - Water	4,615,959	-	10,077,585	10,077,585
<i>Utility Tax Total</i>	<i>\$86,819,398</i>	<i>\$84,158,501</i>	<i>\$86,297,859</i>	<i>\$2,139,358</i>
<b>Taxes Total</b>	<b>\$369,984,077</b>	<b>\$377,679,887</b>	<b>\$399,502,102</b>	<b>\$21,822,215</b>
<b>Licenses &amp; Permits</b>				
Business Licenses & Permits				
4321000 - Business Licenses & Permits-Misc	318,451	1,213,965	302,262	(911,703)
4321010 - Fire Prevention Bureau Permits	255,931	276,000	315,000	39,000
4321050 - Emergency Alarm Installation	6,181	5,390	-	(5,390)
4321100 - Annual Business License Fee	3,542,704	3,682,034	8,728,844	5,046,810
4321150 - Home Occupation License	63,313	57,592	71,778	14,186
4321200 - Alarm System Operator License	24,700	24,840	23,760	(1,080)
4321250 - Alarm Monitor	1,078,441	1,008,390	1,058,816	50,426
4321300 - Dance Hall/Cabarets	28,357	41,434	14,000	(27,434)
4321350 - Multiple Vendor/Promotor Fee	57,355	67,608	61,730	(5,878)
4321400 - Garage License	78,356	76,128	82,414	6,286
4321950 - Interest/Penalty on Business Licenses	611,378	433,122	760,000	326,878
<i>Business Licenses &amp; Permits Total</i>	<i>\$6,065,167</i>	<i>\$6,886,503</i>	<i>\$11,418,604</i>	<i>\$4,532,101</i>
Non-Business Licenses & Permits				
4322000 - Non-Business Licenses & Permits-Misc	429,118	390,000	440,400	50,400
4322400 - Animal Licenses	583,562	581,180	768,148	186,968
4322410 - Intergovernmental Animal Licenses	14,531	15,200	13,648	(1,552)
<i>Non-Business Licenses &amp; Permits Total</i>	<i>\$1,027,211</i>	<i>\$986,380</i>	<i>\$1,222,196</i>	<i>\$235,816</i>
<b>Licenses &amp; Permits Total</b>	<b>\$7,092,378</b>	<b>\$7,872,883</b>	<b>\$12,640,800</b>	<b>\$4,767,917</b>
<b>Intergovernmental Revenues</b>				
Federal Grants				
4333240 - Ind Fed Dept of Transportation 20.205	124,496	-	-	-
<i>Federal Grants Total</i>	<i>\$124,496</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Grants from Local Units				
4337100 - Interlocal Grants - Puyallup Tribe	851,549	-	-	-
4338001 - Interlocal Workforce	17,145	7,500	-	(7,500)
<i>Grants from Local Units Total</i>	<i>\$868,694</i>	<i>\$7,500</i>	<i>\$-</i>	<i>(\$7,500)</i>
State Grants				
4334101 - Direct WA Other Judicial Agencies	106,500	100,000	100,000	-
<i>State Grants Total</i>	<i>\$106,500</i>	<i>\$100,000</i>	<i>\$100,000</i>	<i>\$-</i>
State Shared Revenue				
4335100 - Criminal Justice-Assistance	72,155	32,754	38,079	5,325
4335101 - Criminal Justice-High Crime	2,215,342	1,977,293	2,934,647	957,354
4335102 - Criminal Justice-Low Population	101,169	99,577	109,849	10,272
4335103 - Criminal Justice-Violent Crime	409,774	385,953	398,012	12,059
4335400 - Liquor Excise Tax	610,214	1,088,878	738,357	(350,521)
4335401 - Liquor Board Profits	3,574,827	3,588,400	3,450,433	(137,967)
4336064 - Marijuana Tax	-	-	895,768	895,768
<i>State Shared Revenue Total</i>	<i>\$6,983,480</i>	<i>\$7,172,855</i>	<i>\$8,565,145</i>	<i>\$1,392,290</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Intragovernmental Revenue</b>				
4330100 - Intergovernmental Grants Revenue	1,500	-	-	-
4338002 - IntrLclNonGrtSvcs	51,068	1,631,000	2,039,500	408,500
4338110 - Fire Protection Services	8,377,688	8,626,540	8,384,291	(242,249)
4338170 - Library Services	560	-	474	474
4339000 - Advanced Payment - Unearned Revenue	3,699	-	-	-
<b>Intragovernmental Revenue Total</b>	<b>\$8,434,515</b>	<b>\$10,257,540</b>	<b>\$10,424,265</b>	<b>\$166,725</b>
<b>Payments in Lieu of Taxes</b>				
4336000 - Payments in Lieu of Taxes	28,770	28,770	28,770	-
<b>Payments in Lieu of Taxes Total</b>	<b>\$28,770</b>	<b>\$28,770</b>	<b>\$28,770</b>	<b>\$-</b>
<b>Intergovernmental Revenues Total</b>	<b>\$16,546,454</b>	<b>\$17,566,665</b>	<b>\$19,118,180</b>	<b>\$1,551,515</b>
<b>Charges for Services</b>				
<b>Interfund Charges for Services</b>				
4348001 - Information Services	62,486	-	-	-
4348050 - Interfund Charges for Services-GG	-	2,700,000	2,700,000	-
4349160 - EMS Revenue	7,061	-	-	-
<b>Interfund Charges for Services Total</b>	<b>\$69,547</b>	<b>\$2,700,000</b>	<b>\$2,700,000</b>	<b>\$-</b>
<b>Processing Fees</b>				
4341000 - Charge for Services-Misc	76,649	70,675	78,787	8,112
4341320 - Filing Fees-Misc	6,927	4,450	-	(4,450)
4341500 - Sale of Maps & Publications	2,809	6,972	-	(6,972)
4341860 - Certified Photostat Record Search	92,210	107,322	84,494	(22,828)
4341930 - Accounting & Finance Charges	372,336	271,119	-	(271,119)
4341950 - Legal Services Revenue	147,702	-	-	-
4341980 - Environmental Processing	20,300	-	30,000	30,000
4343500 - Revenue - Other	1,725	-	-	-
4343760 - Other Cust Fees Revenue (Late/NSF Check)	(23,866)	16,844	86	(16,758)
<b>Processing Fees Total</b>	<b>\$696,792</b>	<b>\$477,382</b>	<b>\$193,367</b>	<b>(\$284,015)</b>
<b>Public Facility Usage Fees</b>				
4347110 - Library - Nonresident	28,632	31,686	25,130	(6,556)
4347122 - Other Fees & Charges - Culture & Recreation	22,075	2,000	4,000	2,000
4347190 - Other Revenue - Misc	22,025	19,670	3,200	(16,470)
4347500 - Other Intellectual Envir	10,251	9,751	-	(9,751)
<b>Public Facility Usage Fees Total</b>	<b>\$82,983</b>	<b>\$63,107</b>	<b>\$32,330</b>	<b>(\$30,777)</b>
<b>Public Safety Fees</b>				
4342000 - Charges for Security of Persons/Property	266,323	239,262	221,795	(17,467)
4342100 - Law Enforcement Services	920,458	849,441	600,000	(249,441)
4342200 - Fire Dept Misc	366,205	6,100	18,000	11,900
4342210 - Fire Alarm Svc	85,834	-	-	-
4342215 - False Alarm Fines	842,410	730,000	842,284	112,284
4342250 - Fire Inspection Fees	-	-	1,157,000	1,157,000
4342260 - Ambulance/Emergency Aid Fees	733,328	720,675	670,000	(50,675)
4342261 - Emergency Medical Accts Rec Writedowns	(350,944)	(395,965)	(400,000)	(4,035)
4342262 - Emergency Medical A/R Uncollectibles	(127,205)	(137,495)	(50,000)	87,495
<b>Public Safety Fees Total</b>	<b>\$2,736,409</b>	<b>\$2,012,018</b>	<b>\$3,059,079</b>	<b>\$1,047,061</b>
<b>Transportation Fees</b>				
4342890 - Hourly/Daily Parking	5	-	-	-
<b>Transportation Fees Total</b>	<b>\$5</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Other Charges for Services				
4343502 - Product Sales	-	-	34,642	34,642
4343503 - Other Service Fees	4,673	-	-	-
4343506 - Rent of Oper Prop Leasehold	2,340	-	2,340	2,340
6421400 - Surplus Scrap Sales	4,862	-	-	-
<i>Other Charges for Services Total</i>	<i>\$11,875</i>	<i>\$-</i>	<i>\$36,982</i>	<i>\$36,982</i>
<b>Charges for Services Total</b>	<b>\$3,597,611</b>	<b>\$5,252,507</b>	<b>\$6,021,758</b>	<b>\$769,251</b>
<b>Fines &amp; Forfeits</b>				
Civil Penalties				
4319000 - Penalties/Interest-Business Taxes	429,203	947,146	500,000	(447,146)
4343910 - Penalties and Interest on Assessments	10,612	16,602	-	(16,602)
4350010 - Parking Infractions	96,531	60,000	1,400	(58,600)
4350012 - Local Fines - Cruelty to Animals	186	-	-	-
4350013 - Speed Camera Infractions	1,702	-	-	-
4350045 - Restitution Fines	9,275	-	16,000	16,000
4350060 - Non-Traffic Misdemeanors	75,831	108,699	88,017	(20,682)
4352000 - Boating Safety Fines - TMC4.05.020	162	-	-	-
4359700 - Library Book Fines & Penalties	347,965	326,372	285,566	(40,806)
<i>Civil Penalties Total</i>	<i>\$971,466</i>	<i>\$1,458,819</i>	<i>\$890,983</i>	<i>(\$567,836)</i>
Criminal Penalties				
4350030 - Other Infractions	35,481	133,985	32,118	(101,867)
4350040 - Driving Under the Influence	143,242	145,331	119,508	(25,823)
4350050 - Criminal Traffic Misdemeanors	341,078	345,117	323,260	(21,857)
4350066 - John School Fines	700	-	-	-
4351830 - Mand Vehicle Insurance Admin Credit	8,959	12,364	8,952	(3,412)
4357000 - Court Costs Recoupment	33,884	21,304	18,481	(2,823)
<i>Criminal Penalties Total</i>	<i>\$563,343</i>	<i>\$658,101</i>	<i>\$502,319</i>	<i>(\$155,782)</i>
<b>Fines &amp; Forfeits Total</b>	<b>\$1,534,809</b>	<b>\$2,116,920</b>	<b>\$1,393,302</b>	<b>(\$723,618)</b>
<b>Miscellaneous Revenues</b>				
Contributions				
6300000 - Contributions and Donations	70,700	-	-	-
6332000 - BABs Interest Federal Subsidy	1,518,471	1,400,000	1,379,383	(20,617)
<i>Contributions Total</i>	<i>\$1,589,171</i>	<i>\$1,400,000</i>	<i>\$1,379,383</i>	<i>(\$20,617)</i>
Interest				
6011000 - Investments-Misc. Revenue	100,762	104,673	111,220	6,547
6011100 - Interest Earnings-Interfund Loans	243,065	294,907	148,484	(146,423)
6011200 - Interest Income-Municipal	138,366	-	-	-
6011300 - Pooled Investments Revenue	1,041,835	972,895	1,513,568	540,673
6011301 - Amortization of Premium/Discount	(337,948)	(367,717)	(331,541)	36,176
6012000 - Other Interest Earnings	141,404	-	-	-
6420000 - Capital Gains & Losses on Investments	417	31,476	-	(31,476)
<i>Interest Total</i>	<i>\$1,327,900</i>	<i>\$1,036,234</i>	<i>\$1,441,731</i>	<i>\$405,497</i>
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	229,093	-	700,000	700,000
6311100 - Transfer from EMS Levy	314,500	314,500	314,400	(100)
6311260 - Contribution from 4500	50,000	-	-	-
<i>Transfers From Other Funds Total</i>	<i>\$593,593</i>	<i>\$314,500</i>	<i>\$1,014,400</i>	<i>\$699,900</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Other Miscellaneous Revenues				
4342900 - Vending Machine Sales	37	-	-	-
4345300 - Misc Work Order Revenue	9,600	9,000	-	(9,000)
4345315 - Insurance 3rd Party Settlement	2,050	-	-	-
4345330 - Sale of Junk & Salvage	793	-	-	-
4345455 - Compensation for Loss of Capital Asset	47,732	46,667	36,236	(10,431)
4360000 - Other Miscellaneous Revenue	36,053	42,789	5,457	(37,332)
4368120 - LID - Collection Fees	(6,165)	-	-	-
4369800 - Cashier Over & Short	3,365	2,744	4,646	1,902
6221005 - Rental of City Property/Other Leasehold	33	-	-	-
6221100 - Monthly Parking Rentals	27,720	20,786	29,808	9,022
6223000 - Miscellaneous Income	98	-	-	-
6310100 - Reimbursements Non-Revenue Receipts	1,071	(11,473)	-	11,473
6411030 - Proceeds from the Sale of Capital Assets	1,380,211	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$1,502,598</i>	<i>\$110,513</i>	<i>\$76,147</i>	<i>(\$34,366)</i>
<b>Miscellaneous Revenues Total</b>	<b>\$5,013,262</b>	<b>\$2,861,247</b>	<b>\$3,911,661</b>	<b>\$1,050,414</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	11,195,238	17,860,784	6,665,546
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$11,195,238</i>	<i>\$17,860,784</i>	<i>\$6,665,546</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$11,195,238</b>	<b>\$17,860,784</b>	<b>\$6,665,546</b>
<b>0010 - General Fund Total</b>	<b>\$403,768,591</b>	<b>\$424,545,347</b>	<b>\$460,448,587</b>	<b>\$35,903,240</b>
<b>1020 - Courts Special Revenue</b>				
<b>Intergovernmental Revenues</b>				
State Grants				
4334101 - Direct WA Other Judicial Agencies	139,446	136,768	142,604	5,836
<i>State Grants Total</i>	<i>\$139,446</i>	<i>\$136,768</i>	<i>\$142,604</i>	<i>\$5,836</i>
<b>Intergovernmental Revenues Total</b>	<b>\$139,446</b>	<b>\$136,768</b>	<b>\$142,604</b>	<b>\$5,836</b>
<b>Fines &amp; Forfeits</b>				
Criminal Penalties				
4350050 - Criminal Traffic Misdemeanors	228	-	-	-
4350065 - Domestic Violence Penalty Assessment	8,373	8,000	8,000	-
<i>Criminal Penalties Total</i>	<i>\$8,601</i>	<i>\$8,000</i>	<i>\$8,000</i>	<i>\$-</i>
<b>Fines &amp; Forfeits Total</b>	<b>\$8,601</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$-</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	4,994	8,712	3,718
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$4,994</i>	<i>\$8,712</i>	<i>\$3,718</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$4,994</b>	<b>\$8,712</b>	<b>\$3,718</b>
<b>1020 - Courts Special Revenue Total</b>	<b>\$148,047</b>	<b>\$149,762</b>	<b>\$159,316</b>	<b>\$9,554</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1030 - Contingency Fund</b>				
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	27,334	-	-	-
6011301 - Amortization of Premium/Discount	(9,382)	-	-	-
6420000 - Capital Gains & Losses on Investments	668	-	-	-
<i>Interest Total</i>	<i>\$18,620</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Transfers From Other Funds				
6311010 - Transfer from General Fund	-	-	750,000	750,000
<i>Transfers From Other Funds Total</i>	<i>\$-</i>	<i>\$-</i>	<i>\$750,000</i>	<i>\$750,000</i>
<b>Miscellaneous Revenues Total</b>	<b>\$18,620</b>	<b>\$-</b>	<b>\$750,000</b>	<b>\$750,000</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	751,878	2,809	(749,069)
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$751,878</i>	<i>\$2,809</i>	<i>(\$749,069)</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$751,878</b>	<b>\$2,809</b>	<b>(\$749,069)</b>
<b>1030 - Contingency Fund Total</b>	<b>\$18,620</b>	<b>\$751,878</b>	<b>\$752,809</b>	<b>\$931</b>
<b>1050 - PWS Transportation Revenues</b>				
<b>Licenses &amp; Permits</b>				
Non-Business Licenses & Permits				
4322000 - Non-Business Licenses & Permits-Misc	-	-	300,000	300,000
<i>Non-Business Licenses &amp; Permits Total</i>	<i>\$-</i>	<i>\$-</i>	<i>\$300,000</i>	<i>\$300,000</i>
<b>Licenses &amp; Permits Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$300,000</b>	<b>\$300,000</b>
<b>Intergovernmental Revenues</b>				
State Shared Revenue				
4335410 - Motor Vehicle Fuel Tax City Street	-	-	8,784,500	8,784,500
4335425 - State Multimodal Transportation Account	-	-	455,500	455,500
<i>State Shared Revenue Total</i>	<i>\$-</i>	<i>\$-</i>	<i>\$9,240,000</i>	<i>\$9,240,000</i>
<b>Intergovernmental Revenues Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$9,240,000</b>	<b>\$9,240,000</b>
<b>1050 - PWS Transportation Revenues Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$9,540,000</b>	<b>\$9,540,000</b>
<b>1060 - PWS Transportation Capital &amp; Engineering</b>				
<b>Licenses &amp; Permits</b>				
Non-Business Licenses & Permits				
4322000 - Non-Business Licenses & Permits-Misc	301,750	794,609	-	(794,609)
<i>Non-Business Licenses &amp; Permits Total</i>	<i>\$301,750</i>	<i>\$794,609</i>	<i>\$-</i>	<i>(\$794,609)</i>
<b>Licenses &amp; Permits Total</b>	<b>\$301,750</b>	<b>\$794,609</b>	<b>\$-</b>	<b>(\$794,609)</b>
<b>Intergovernmental Revenues</b>				
Federal Grants				
4331260 - Dir Fed EPA Brownfields 66.815	574,835	-	-	-
4331261 - Dir Fed EPA 66.202	785,381	-	-	-
4333001 - Ind Fed Dept of Homeland Sec 97.036	219,668	-	-	-
4333240 - Ind Fed Dept of Transportation 20.205	13,947,156	22,689,937	11,340,029	(11,349,908)
4333270 - Ind Fed Dept of Hlth Human 93.575	-	-	2,500,000	2,500,000
<i>Federal Grants Total</i>	<i>\$15,527,039</i>	<i>\$22,689,937</i>	<i>\$13,840,029</i>	<i>(\$8,849,908)</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Grants from Local Units				
4337100 - Interlocal Grants - Puyallup Tribe	-	1,000,000	-	(1,000,000)
4337102 - Interlocal Grant - Port of Tacoma	403,063	540,969	-	(540,969)
4337110 - Interlocal Grants - Others	18,616	-	-	-
<i>Grants from Local Units Total</i>	<i>\$421,679</i>	<i>\$1,540,969</i>	<i>\$-</i>	<i>(\$1,540,969)</i>
State Grants				
4334100 - Direct WA Military Department	38,751	-	-	-
4334250 - Direct WA Dept of Ecology	261,240	-	-	-
4334270 - Direct WA Dept of Transportation	4,907,855	3,002,000	-	(3,002,000)
4334280 - Direct WA Transportation Improve Brd	963,576	-	-	-
4334360 - Direct WA Dept of Commerce	3,196,634	-	-	-
<i>State Grants Total</i>	<i>\$9,368,054</i>	<i>\$3,002,000</i>	<i>\$-</i>	<i>(\$3,002,000)</i>
State Shared Revenue				
4335410 - Motor Vehicle Fuel Tax City Street	6,184,231	3,978,511	-	(3,978,511)
<i>State Shared Revenue Total</i>	<i>\$6,184,231</i>	<i>\$3,978,511</i>	<i>\$-</i>	<i>(\$3,978,511)</i>
Intragovernmental Revenue				
4338002 - IntrLclNonGrtSvcs	201,035	-	-	-
4338120 - Road Maintenance Services	28,051	-	-	-
4339000 - Advanced Payment - Unearned Revenue	230,073	-	-	-
<i>Intragovernmental Revenue Total</i>	<i>\$459,159</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b><i>Intergovernmental Revenues Total</i></b>	<b><i>\$31,960,163</i></b>	<b><i>\$31,211,417</i></b>	<b><i>\$13,840,029</i></b>	<b><i>(\$17,371,388)</i></b>
<b>Charges for Services</b>				
Processing Fees				
4341000 - Charge for Services-Misc	87,010	-	-	-
4341100 - PW Damage Repair/Replace Maintenance	33,302	-	-	-
4343500 - Revenue - Other	7,105	-	-	-
4343760 - Other Cust Fees Revenue (Late/NSF Check)	152	-	-	-
4345830 - Plan Checking Fees	99	-	-	-
<i>Processing Fees Total</i>	<i>\$127,669</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Transportation Fees				
4344200 - Parking	447	-	-	-
4344221 - Streets & Grounds Maint External Service	20,000	-	-	-
<i>Transportation Fees Total</i>	<i>\$20,447</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Other Charges for Services				
4343502 - Product Sales	15,166	-	-	-
4343530 - Solid Waste Revenue - Disposal	241	-	-	-
4343780 - External Overhead	(281,908)	-	-	-
6415200 - Service Provided for Others-Power & Water	(335,319)	-	-	-
<i>Other Charges for Services Total</i>	<i>(\$601,820)</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b><i>Charges for Services Total</i></b>	<b><i>(\$453,705)</i></b>	<b><i>\$-</i></b>	<b><i>\$-</i></b>	<b><i>\$-</i></b>
<b>Fines &amp; Forfeits</b>				
Civil Penalties				
4343910 - Penalties and Interest on Assessments	5,178	-	-	-
<i>Civil Penalties Total</i>	<i>\$5,178</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b><i>Fines &amp; Forfeits Total</i></b>	<b><i>\$5,178</i></b>	<b><i>\$-</i></b>	<b><i>\$-</i></b>	<b><i>\$-</i></b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Miscellaneous Revenues</b>				
Contributions				
6300000 - Contributions and Donations	310,150	-	-	-
<i>Contributions Total</i>	<i>\$310,150</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Interest				
6011300 - Pooled Investments Revenue	128,247	-	-	-
6011301 - Amortization of Premium/Discount	(39,235)	-	-	-
6420000 - Capital Gains & Losses on Investments	(615)	-	-	-
<i>Interest Total</i>	<i>\$88,398</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	7,350,506	59,400	-	(59,400)
6311010 - Transfer from General Fund	19,890,381	1,675,000	175,725	(1,499,275)
6311064 - Transfer from REET	5,778,145	4,676,500	-	(4,676,500)
6311065 - Transfer from CIP	-	-	-	-
6311070 - Transfers In from within same fund	9,676,377	-	-	-
6311102 - Transfer from REET 2	-	-	2,570,000	2,570,000
6311108 - Transfer from Street Initiative Fund 1085	-	-	3,799,931	3,799,931
6311110 - Transfer From Paths & Trails Fund	40,000	-	-	-
6311137 - Transfer from TBD1 Vehicle Fee	1,141,857	-	-	-
<i>Transfers From Other Funds Total</i>	<i>\$43,877,266</i>	<i>\$6,410,900</i>	<i>\$6,545,656</i>	<i>\$134,756</i>
Other Miscellaneous Revenues				
4345200 - Reimbur Serv Wk in Prog	158,363	150,000	-	(150,000)
4345221 - Non-Grt Reimb-Port of Tacoma	-	500,000	-	(500,000)
4345222 - Non-Grt Reimb-Pierce Transit	1,462	-	-	-
4345223 - Non-Grt Reimb-Pierce County	230	-	-	-
4345300 - Misc Work Order Revenue	81,234	-	-	-
4360000 - Other Miscellaneous Revenue	4,353	-	-	-
4368110 - LID Collections - Principal	55,588	-	-	-
6310100 - Reimbursements Non-Revenue Receipts	2,915	-	-	-
6398570 - Other Long Term Debt Proceeds	963,134	-	-	-
6398645 - LID Installment Notes	1,887,296	-	43,006	43,006
6411030 - Proceeds from the Sale of Capital Assets	4,250	-	-	-
6413000 - Performance Bond Revenue	15,000	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$3,173,825</i>	<i>\$650,000</i>	<i>\$43,006</i>	<i>(\$606,994)</i>
<b>Miscellaneous Revenues Total</b>	<b>\$47,449,638</b>	<b>\$7,060,900</b>	<b>\$6,588,662</b>	<b>(\$472,238)</b>
<b>1060 - PWS Transportation Capital &amp; Engineering Total</b>	<b>\$79,263,024</b>	<b>\$39,066,926</b>	<b>\$20,428,691</b>	<b>(\$18,638,235)</b>
<b>1065 - PWS Ops, Engineering &amp; Transportation</b>				
<b>Taxes</b>				
Business Tax				
4315700 - Cable Television Tax	-	-	1,374,888	1,374,888
4315850 - Private Solid Waste Tax	-	-	74,105	74,105
<i>Business Tax Total</i>	<i>\$-</i>	<i>\$-</i>	<i>\$1,448,993</i>	<i>\$1,448,993</i>



## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Utility Tax				
6313010 - GET Transfer In - Click	-	-	1,001,587	1,001,587
6313030 - GET Transfer In - Rail	-	-	1,332,864	1,332,864
6313040 - GET Transfer In - Solid Waste	-	-	2,575,500	2,575,500
6313050 - GET Transfer In - Surface Water	-	-	1,408,000	1,408,000
6313060 - GET Transfer In - Wastewater	-	-	3,038,000	3,038,000
6313070 - GET Transfer In - Water	-	-	3,359,195	3,359,195
Utility Tax Total	\$-	\$-	\$12,715,146	\$12,715,146
<b>Taxes Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$14,164,139</b>	<b>\$14,164,139</b>
<b>Intergovernmental Revenues</b>				
State Shared Revenue				
4335410 - Motor Vehicle Fuel Tax City Street	2,055,788	3,978,305	-	(3,978,305)
State Shared Revenue Total	\$2,055,788	\$3,978,305	\$-	(\$3,978,305)
<b>Intergovernmental Revenues Total</b>	<b>\$2,055,788</b>	<b>\$3,978,305</b>	<b>\$-</b>	<b>(\$3,978,305)</b>
<b>Charges for Services</b>				
Interfund Charges for Services				
4348050 - Interfund Charges for Services-GG	-	-	750,000	750,000
Interfund Charges for Services Total	\$-	\$-	\$750,000	\$750,000
Processing Fees				
4341000 - Charge for Services-Misc	23,779	-	-	-
4341100 - PW Damage Repair/Replace Maintenance	16,202	-	-	-
Processing Fees Total	\$39,981	\$-	\$-	\$-
Transportation Fees				
4344221 - Streets & Grounds Maint External Service	5,501	-	-	-
Transportation Fees Total	\$5,501	\$-	\$-	\$-
Other Charges for Services				
4343502 - Product Sales	4,724	-	-	-
4343780 - External Overhead	1,202	-	-	-
6421400 - Surplus Scrap Sales	1,436	-	-	-
Other Charges for Services Total	\$7,362	\$-	\$-	\$-
<b>Charges for Services Total</b>	<b>\$52,843</b>	<b>\$-</b>	<b>\$750,000</b>	<b>\$750,000</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	2,947	-	-	-
6011301 - Amortization of Premium/Discount	4,080	-	-	-
6420000 - Capital Gains & Losses on Investments	1	-	-	-
Interest Total	\$7,028	\$-	\$-	\$-
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	84	-	-	-
6311010 - Transfer from General Fund	2,148,106	13,366,957	15,229,027	1,862,070
6311064 - Transfer from REET	2,040,000	-	-	-
6311067 - Transfer from Motor Vehicle Fuel Tax	-	-	7,397,300	7,397,300
6311068 - Transfer from Multimodal Transportation	-	-	730,000	730,000

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
6311105 - Transfer from Transp Capital Fund	3,585,209	-	-	-
6311137 - Transfer from TBD1 Vehicle Fee	2,571,573	4,792,894	5,368,000	575,106
6311138 - Transfer from 2% GET to Street Ops	6,184,507	13,085,638	-	(13,085,638)
6311301 - Contribution from 4200	-	750,000	-	(750,000)
<i>Transfers From Other Funds Total</i>	<i>\$16,529,478</i>	<i>\$31,995,489</i>	<i>\$28,724,327</i>	<i>(\$3,271,162)</i>
Other Miscellaneous Revenues				
4345300 - Misc Work Order Revenue	(3,231)	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>(3,231)</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$16,533,275</b>	<b>\$31,995,489</b>	<b>\$28,724,327</b>	<b>(\$3,271,162)</b>
<b>1065 - PWS Ops, Engineering &amp; Transportation Total</b>	<b>\$18,641,906</b>	<b>\$35,973,794</b>	<b>\$43,638,466</b>	<b>\$7,664,672</b>
<b>1070 - PWS Transportation Benefit District</b>				
<b>Taxes</b>				
Other Taxes				
4317600 - Trans Benefit District Vehicle Fees	4,123,969	4,792,894	5,368,000	575,107
4317690 - Transportation Benefit District Refunds	(60)	-	-	-
<i>Other Taxes Total</i>	<i>\$4,123,909</i>	<i>\$4,792,894</i>	<i>\$5,368,000</i>	<i>\$575,107</i>
Sales Tax				
4313270 - Sales Tax .1% Streets	-	-	10,477,790	10,477,790
<i>Sales Tax Total</i>	<i>\$-</i>	<i>\$-</i>	<i>\$10,477,790</i>	<i>\$10,477,790</i>
<b>Taxes Total</b>	<b>\$4,123,909</b>	<b>\$4,792,894</b>	<b>\$15,845,790</b>	<b>\$11,052,897</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	281	-	-	-
6011301 - Amortization of Premium/Discount	(103)	-	-	-
6420000 - Capital Gains & Losses on Investments	(4)	-	-	-
<i>Interest Total</i>	<i>\$174</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$174</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>1070 - PWS Transportation Benefit District Total</b>	<b>\$4,124,083</b>	<b>\$4,792,894</b>	<b>\$15,845,790</b>	<b>\$11,052,897</b>
<b>1080 - 2% GET Gross Earnings Tax (Street Ops Maint)</b>				
<b>Taxes</b>				
Business Tax				
4315700 - Cable Television Tax	684,997	1,480,209	-	(1,480,209)
4315850 - Private Solid Waste Tax	19,744	35,794	-	(35,794)
<i>Business Tax Total</i>	<i>\$704,741</i>	<i>\$1,516,003</i>	<i>\$-</i>	<i>(\$1,516,003)</i>
Utility Tax				
4315150 - Water Excise Tax	-	3,125,394	-	(3,125,394)
4315200 - Wastewater Excise Tax	-	2,502,001	-	(2,502,001)
4315230 - Surface Water Excise Tax	-	1,223,761	-	(1,223,761)
4315250 - Solid Waste Excise Tax	-	2,312,880	-	(2,312,880)
4315300 - Rail Excise Tax	-	1,306,751	-	(1,306,751)
4315350 - Click! Excise Tax	-	1,098,848	-	(1,098,848)

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
6313010 - GET Transfer In - Click	410,020	-	-	-
6313030 - GET Transfer In - Rail	610,158	-	-	-
6313040 - GET Transfer In - Solid Waste	1,136,232	-	-	-
6313050 - GET Transfer In - Surface Water	595,445	-	-	-
6313060 - GET Transfer In - Wastewater	1,218,472	-	-	-
6313070 - GET Transfer In - Water	1,658,535	-	-	-
<i>Utility Tax Total</i>	<i>\$5,628,861</i>	<i>\$11,569,635</i>	<i>\$-</i>	<i>(\$11,569,635)</i>
<b>Taxes Total</b>	<b>\$6,333,601</b>	<b>\$13,085,638</b>	<b>\$-</b>	<b>(\$13,085,638)</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	1,269	-	-	-
6011301 - Amortization of Premium/Discount	(403)	-	-	-
6420000 - Capital Gains & Losses on Investments	(15)	-	-	-
<i>Interest Total</i>	<i>\$851</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$851</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>1080 - 2% GET Gross Earnings Tax (Street Ops Maint) Total</b>	<b>\$6,334,452</b>	<b>\$13,085,638</b>	<b>\$-</b>	<b>(\$13,085,638)</b>
<b>1085 - Voted Streets Initiative</b>				
<b>Taxes</b>				
Business Tax				
4315600 - Cellular Telephone & Pager Tax	-	-	1,454,032	1,454,032
4315650 - Telephone Tax	-	-	651,653	651,653
4315800 - Natural Gas Tax	-	-	1,244,563	1,244,563
<i>Business Tax Total</i>	<i>\$-</i>	<i>\$-</i>	<i>\$3,350,248</i>	<i>\$3,350,248</i>
Property Tax				
4311100 - General Property Tax-Current Period	-	-	7,696,605	7,696,605
<i>Property Tax Total</i>	<i>\$-</i>	<i>\$-</i>	<i>\$7,696,605</i>	<i>\$7,696,605</i>
Sales Tax				
4313300 - Natural Gas Use Tax	-	-	385,404	385,404
<i>Sales Tax Total</i>	<i>\$-</i>	<i>\$-</i>	<i>\$385,404</i>	<i>\$385,404</i>
Utility Tax				
6313020 - GET Transfer In - Power	-	-	12,038,106	12,038,106
<i>Utility Tax Total</i>	<i>\$-</i>	<i>\$-</i>	<i>\$12,038,106</i>	<i>\$12,038,106</i>
<b>Taxes Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$23,470,363</b>	<b>\$23,470,363</b>
<b>Miscellaneous Revenues</b>				
Transfers From Other Funds				
6311010 - Transfer from General Fund	-	-	2,350,000	2,350,000
6311102 - Transfer from REET 2	-	-	3,650,000	3,650,000
6311139 - Transfer from TBD2 Sales Tax	-	-	10,477,790	10,477,790
<i>Transfers From Other Funds Total</i>	<i>\$-</i>	<i>\$-</i>	<i>\$16,477,790</i>	<i>\$16,477,790</i>
<b>Miscellaneous Revenues Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$16,477,790</b>	<b>\$16,477,790</b>
<b>1085 - Voted Streets Initiative Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$39,948,153</b>	<b>\$39,948,153</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1090 - TFD Special Revenue</b>				
<b>Intergovernmental Revenues</b>				
Federal Grants				
4331001 - Dir Fed Homeland Security 97.044	4,746,665	-	-	-
4331002 - Dir Fed Homeland Security 97.083	3,418,995	3,072,336	128,790	(2,943,546)
4331270 - Dir Fed Hlth Human Serv 93.99	28,718	-	-	-
4333001 - Ind Fed Dept of Homeland Sec 97.036	284,292	-	-	-
4333002 - Ind Fed Dept of Homeland Sec 97.025	46,249	-	-	-
4333003 - Ind Fed Dept of Homeland Sec 97.042	242,679	234,571	152,534	(82,037)
4333004 - Ind Fed Dept of Homeland Sec 97.056	3,889,444	650,000	-	(650,000)
4333005 - Ind Fed Dept of Homeland Sec 97.067	319,927	-	-	-
4333272 - Ind Fed Dept of Hlth Human 93.107	90	-	-	-
<i>Federal Grants Total</i>	<i>\$12,977,058</i>	<i>\$3,956,907</i>	<i>\$281,324</i>	<i>(\$3,675,583)</i>
State Grants				
4332100 - Ind WA Military Department	10,000	-	-	-
4334201 - Direct WA Dept of Health	4,215	-	-	-
<i>State Grants Total</i>	<i>\$14,215</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Intragovernmental Revenue				
4330100 - Intergovernmental Grants Revenue	416,969	510,000	-	(510,000)
4338002 - IntrLclNonGrtSvcs	766,356	-	-	-
4338110 - Fire Protection Services	632,100	628,800	628,800	-
<i>Intragovernmental Revenue Total</i>	<i>\$1,815,424</i>	<i>\$1,138,800</i>	<i>\$628,800</i>	<i>(\$510,000)</i>
<b>Intergovernmental Revenues Total</b>	<b>\$14,806,697</b>	<b>\$5,095,707</b>	<b>\$910,124</b>	<b>(\$4,185,583)</b>
<b>Charges for Services</b>				
Other Charges for Services				
6421400 - Surplus Scrap Sales	13,056	5,000	-	(5,000)
<i>Other Charges for Services Total</i>	<i>\$13,056</i>	<i>\$5,000</i>	<i>\$-</i>	<i>(\$5,000)</i>
<b>Charges for Services Total</b>	<b>\$13,056</b>	<b>\$5,000</b>	<b>\$-</b>	<b>(\$5,000)</b>
<b>Miscellaneous Revenues</b>				
Contributions				
6300000 - Contributions and Donations	1,776	-	-	-
<i>Contributions Total</i>	<i>\$1,776</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Interest				
6011300 - Pooled Investments Revenue	29,867	22,500	28,900	6,400
6011301 - Amortization of Premium/Discount	(10,308)	-	-	-
6420000 - Capital Gains & Losses on Investments	674	-	-	-
<i>Interest Total</i>	<i>\$20,233</i>	<i>\$22,500</i>	<i>\$28,900</i>	<i>\$6,400</i>
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	486,816	-	-	-
6311010 - Transfer from General Fund	199,330	-	-	-
6311070 - Transfers In from within same fund	210,656	-	-	-
<i>Transfers From Other Funds Total</i>	<i>\$896,802</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$918,812</b>	<b>\$22,500</b>	<b>\$28,900</b>	<b>\$6,400</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	-	912,768	912,768
<i>Cash Balance Total</i>	\$-	\$-	\$912,768	\$912,768
<b>Cash Balance Total</b>	\$-	\$-	\$912,768	\$912,768
<b>1090 - TFD Special Revenue Total</b>	<b>\$15,738,565</b>	<b>\$5,123,207</b>	<b>\$1,851,792</b>	<b>(\$3,271,415)</b>
<b>1100 - PWF Property Management</b>				
<b>Taxes</b>				
Business Tax				
4315551 - Miscellaneous Franchise Fees	382,028	200,000	200,000	-
<i>Business Tax Total</i>	\$382,028	\$200,000	\$200,000	\$-
<b>Taxes Total</b>	<b>\$382,028</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$-</b>
<b>Licenses &amp; Permits</b>				
Non-Business Licenses & Permits				
4322000 - Non-Business Licenses & Permits-Misc	104,647	140,000	410,000	270,000
<i>Non-Business Licenses &amp; Permits Total</i>	\$104,647	\$140,000	\$410,000	\$270,000
<b>Licenses &amp; Permits Total</b>	<b>\$104,647</b>	<b>\$140,000</b>	<b>\$410,000</b>	<b>\$270,000</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	45,155	-	58,000	58,000
6011301 - Amortization of Premium/Discount	(15,242)	-	-	-
6420000 - Capital Gains & Losses on Investments	852	-	400	400
<i>Interest Total</i>	\$30,765	\$-	\$58,400	\$58,400
Other Miscellaneous Revenues				
4360000 - Other Miscellaneous Revenue	6,332	12,000	2,000	(10,000)
6221005 - Rental of City Property/Other Leasehold	26,735	20,000	24,200	4,200
6221015 - Rental of City Property/Non Leasehold	188,324	-	188,324	188,324
6310100 - Reimbursements Non-Revenue Receipts	-	-	3,000	3,000
6411030 - Proceeds from the Sale of Capital Assets	75,751	200,000	500,000	300,000
<i>Other Miscellaneous Revenues Total</i>	\$297,141	\$232,000	\$717,524	\$485,524
<b>Miscellaneous Revenues Total</b>	<b>\$327,906</b>	<b>\$232,000</b>	<b>\$775,924</b>	<b>\$543,924</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	402,927	42,332	(360,595)
<i>Cash Balance Total</i>	\$-	\$402,927	\$42,332	(\$360,595)
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$402,927</b>	<b>\$42,332</b>	<b>(\$360,595)</b>
<b>1100 - PWF Property Management Total</b>	<b>\$814,581</b>	<b>\$974,927</b>	<b>\$1,428,256</b>	<b>\$453,329</b>
<b>1110 - Local Improvement Guaranty</b>				
<b>Miscellaneous Revenues</b>				
Interest				
6011000 - Investments-Misc. Revenue	385,334	-	-	-
6011301 - Amortization of Premium/Discount	(279,108)	-	-	-
<i>Interest Total</i>	\$106,226	\$-	\$-	\$-

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	36,723	75,000	-	(75,000)
<i>Transfers From Other Funds Total</i>	<i>\$36,723</i>	<i>\$75,000</i>	<i>\$-</i>	<i>(\$75,000)</i>
<b>Miscellaneous Revenues Total</b>	<b>\$142,949</b>	<b>\$75,000</b>	<b>\$-</b>	<b>(\$75,000)</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	104,262	58,203	(46,059)
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$104,262</i>	<i>\$58,203</i>	<i>(\$46,059)</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$104,262</b>	<b>\$58,203</b>	<b>(\$46,059)</b>
<b>1110 - Local Improvement Guaranty Total</b>	<b>\$142,949</b>	<b>\$179,262</b>	<b>\$58,203</b>	<b>(\$121,059)</b>
<b>1140 - PWE Paths &amp; Trails Reserve</b>				
<b>Intergovernmental Revenues</b>				
Federal Grants				
4333240 - Ind Fed Dept of Transportation 20.205	1,096,673	3,010,276	2,042,600	(967,676)
<i>Federal Grants Total</i>	<i>\$1,096,673</i>	<i>\$3,010,276</i>	<i>\$2,042,600</i>	<i>(\$967,676)</i>
Grants from Local Units				
4337106 - Interlocal Grant - Metro Parks	160,000	360,000	-	(360,000)
<i>Grants from Local Units Total</i>	<i>\$160,000</i>	<i>\$360,000</i>	<i>\$-</i>	<i>(\$360,000)</i>
State Grants				
4334240 - Direct WA State Recr & Con Funding Board	115,837	-	-	-
4334250 - Direct WA Dept of Ecology	53,330	-	-	-
<i>State Grants Total</i>	<i>\$169,167</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
State Shared Revenue				
4335410 - Motor Vehicle Fuel Tax City Street	34,754	33,559	-	(33,559)
<i>State Shared Revenue Total</i>	<i>\$34,754</i>	<i>\$33,559</i>	<i>\$-</i>	<i>(\$33,559)</i>
<b>Intergovernmental Revenues Total</b>	<b>\$1,460,594</b>	<b>\$3,403,835</b>	<b>\$2,042,600</b>	<b>(\$1,361,235)</b>
<b>Miscellaneous Revenues</b>				
Contributions				
6311245 - Contribution from 4301	-	91,314	-	(91,314)
<i>Contributions Total</i>	<i>\$-</i>	<i>\$91,314</i>	<i>\$-</i>	<i>(\$91,314)</i>
Interest				
6011300 - Pooled Investments Revenue	8,767	-	-	-
6011301 - Amortization of Premium/Discount	(2,971)	-	-	-
6420000 - Capital Gains & Losses on Investments	318	-	-	-
<i>Interest Total</i>	<i>\$6,114</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	13,000	-	-	-
6311064 - Transfer from REET	618,006	1,975,000	-	(1,975,000)
6311070 - Transfers In from within same fund	66,140	-	-	-
6311101 - Transfer from REET 1	-	-	1,249,000	1,249,000
6311108 - Transfer from Street Initiative Fund 1085	-	-	455,267	455,267
<i>Transfers From Other Funds Total</i>	<i>\$697,146</i>	<i>\$1,975,000</i>	<i>\$1,704,267</i>	<i>(\$270,733)</i>
<b>Miscellaneous Revenues Total</b>	<b>\$703,260</b>	<b>\$2,066,314</b>	<b>\$1,704,267</b>	<b>(\$362,047)</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	91,314	-	(91,314)
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$91,314</i>	<i>\$-</i>	<i>(\$91,314)</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$91,314</b>	<b>\$-</b>	<b>(\$91,314)</b>
<b>1140 - PWE Paths &amp; Trails Reserve Total</b>	<b>\$2,163,853</b>	<b>\$5,561,463</b>	<b>\$3,746,867</b>	<b>(\$1,814,596)</b>
<b>1145 - PWB Building &amp; Land Use Services</b>				
<b>Charges for Services</b>				
Processing Fees				
4341100 - PW Damage Repair/Replace Maintenance	216	-	252	252
4343760 - Other Cust Fees Revenue (Late/NSF Check)	245	-	598	598
<i>Processing Fees Total</i>	<i>\$461</i>	<i>\$-</i>	<i>\$850</i>	<i>\$850</i>
Other Charges for Services				
4343530 - Solid Waste Revenue - Disposal	4,259	-	4,054	4,054
4343780 - External Overhead	50,504	-	38,900	38,900
4343950 - Demolition Lien Billed	2,705	-	5,410	5,410
<i>Other Charges for Services Total</i>	<i>\$57,467</i>	<i>\$-</i>	<i>\$48,364</i>	<i>\$48,364</i>
<b>Charges for Services Total</b>	<b>\$57,928</b>	<b>\$-</b>	<b>\$49,214</b>	<b>\$49,214</b>
<b>Fines &amp; Forfeits</b>				
Civil Penalties				
4343960 - Abandoned/Junk Auto Towing Revenue	(2,541)	-	-	-
<i>Civil Penalties Total</i>	<i>(\$2,541)</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Criminal Penalties				
4350030 - Other Infractions	681,602	437,362	502,375	65,013
<i>Criminal Penalties Total</i>	<i>\$681,602</i>	<i>\$437,362</i>	<i>\$502,375</i>	<i>\$65,013</i>
<b>Fines &amp; Forfeits Total</b>	<b>\$679,061</b>	<b>\$437,362</b>	<b>\$502,375</b>	<b>\$65,013</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	51,069	-	-	-
6011301 - Amortization of Premium/Discount	(17,541)	-	-	-
6012000 - Other Interest Earnings	18,927	-	-	-
6420000 - Capital Gains & Losses on Investments	1,270	-	-	-
<i>Interest Total</i>	<i>\$53,724</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Other Miscellaneous Revenues				
4345300 - Misc Work Order Revenue	476,454	403,700	357,631	(46,069)
4360000 - Other Miscellaneous Revenue	24,758	40,000	-	(40,000)
<i>Other Miscellaneous Revenues Total</i>	<i>\$501,212</i>	<i>\$443,700</i>	<i>\$357,631</i>	<i>(\$86,069)</i>
<b>Miscellaneous Revenues Total</b>	<b>\$554,936</b>	<b>\$443,700</b>	<b>\$357,631</b>	<b>(\$86,069)</b>

# Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	567,263	577,577	10,314
Cash Balance Total	\$-	\$567,263	\$577,577	\$10,314
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$567,263</b>	<b>\$577,577</b>	<b>\$10,314</b>
<b>1145 - PWB Building &amp; Land Use Services Total</b>	<b>\$1,291,926</b>	<b>\$1,448,325</b>	<b>\$1,486,797</b>	<b>\$38,472</b>
<b>1155 - TFD EMS Special Revenue</b>				
<b>Taxes</b>				
Property Tax				
4311000 - General Property Tax-Prior Period	577,658	626,489	629,907	3,418
4311100 - General Property Tax-Current Period	15,715,122	17,689,092	20,366,974	2,677,882
4311300 - Sales Tax Title Property	3,599	-	8,000	8,000
Property Tax Total	\$16,296,379	\$18,315,581	\$21,004,881	\$2,689,300
<b>Taxes Total</b>	<b>\$16,296,379</b>	<b>\$18,315,581</b>	<b>\$21,004,881</b>	<b>\$2,689,300</b>
<b>Charges for Services</b>				
Interfund Charges for Services				
4349160 - EMS Revenue	1,407,105	1,540,000	1,554,205	14,205
Interfund Charges for Services Total	\$1,407,105	\$1,540,000	\$1,554,205	\$14,205
Public Facility Usage Fees				
4347122 - Other Fees & Charges - Culture & Recreation	128,864	60,000	60,000	-
Public Facility Usage Fees Total	\$128,864	\$60,000	\$60,000	\$-
Public Safety Fees				
4342200 - Fire Dept Misc	277,150	170,000	120,000	(50,000)
4342260 - Ambulance/Emergency Aid Fees	10,597,595	14,898,220	11,535,800	(3,362,420)
4342261 - Emergency Medical Accts Rec Writedowns	(5,923,654)	(8,489,542)	(6,855,700)	1,633,842
4342262 - Emergency Medical A/R Uncollectibles	(620,047)	(400,000)	(422,800)	(22,800)
Public Safety Fees Total	\$4,331,044	\$6,178,678	\$4,377,300	(\$1,801,378)
<b>Charges for Services Total</b>	<b>\$5,867,013</b>	<b>\$7,778,678</b>	<b>\$5,991,505</b>	<b>(\$1,787,173)</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	174,452	100,000	24,200	(75,800)
6011301 - Amortization of Premium/Discount	(60,300)	-	-	-
6420000 - Capital Gains & Losses on Investments	4,592	-	-	-
Interest Total	\$118,743	\$100,000	\$24,200	(\$75,800)
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	150,000	-	300,000	300,000
Transfers From Other Funds Total	\$150,000	\$-	\$300,000	\$300,000
Other Miscellaneous Revenues				
4360000 - Other Miscellaneous Revenue	418	-	-	-
6223000 - Miscellaneous Income	7	-	-	-
6310100 - Reimbursements Non-Revenue Receipts	15,675	-	24,000	24,000
Other Miscellaneous Revenues Total	\$16,100	\$-	\$24,000	\$24,000
<b>Miscellaneous Revenues Total</b>	<b>\$284,843</b>	<b>\$100,000</b>	<b>\$348,200</b>	<b>\$248,200</b>



## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	984,381	2,534,116	1,549,735
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$984,381</i>	<i>\$2,534,116</i>	<i>\$1,549,735</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$984,381</b>	<b>\$2,534,116</b>	<b>\$1,549,735</b>
<b>1155 - TFD EMS Special Revenue Total</b>	<b>\$22,448,236</b>	<b>\$27,178,640</b>	<b>\$29,878,702</b>	<b>\$2,700,062</b>
<b>1180 - Tourism &amp; Conventions</b>				
<b>Taxes</b>				
Other Taxes				
4335440 - Motel/Hotel Transient Tax	6,700,315	6,664,782	7,025,752	360,970
<i>Other Taxes Total</i>	<i>\$6,700,315</i>	<i>\$6,664,782</i>	<i>\$7,025,752</i>	<i>\$360,970</i>
<b>Taxes Total</b>	<b>\$6,700,315</b>	<b>\$6,664,782</b>	<b>\$7,025,752</b>	<b>\$360,970</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	32,343	-	-	-
6011301 - Amortization of Premium/Discount	(10,986)	-	-	-
6420000 - Capital Gains & Losses on Investments	286	-	-	-
<i>Interest Total</i>	<i>\$21,644</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$21,644</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>1180 - Tourism &amp; Conventions Total</b>	<b>\$6,721,958</b>	<b>\$6,664,782</b>	<b>\$7,025,752</b>	<b>\$360,970</b>
<b>1185 - NCS Special Revenue</b>				
<b>Taxes</b>				
Sales Tax				
4313250 - Sales Tax .1% Mental Health	8,944,679	9,542,985	10,165,101	622,116
<i>Sales Tax Total</i>	<i>\$8,944,679</i>	<i>\$9,542,985</i>	<i>\$10,165,101</i>	<i>\$622,116</i>
<b>Taxes Total</b>	<b>\$8,944,679</b>	<b>\$9,542,985</b>	<b>\$10,165,101</b>	<b>\$622,116</b>
<b>Intergovernmental Revenues</b>				
Federal Grants				
4331250 - Dir Fed EEOC Empl Disc 30.001	28,800	32,300	52,000	19,700
4331283 - Dir Fed HUD Fair Hsng 14.401	234,797	151,000	168,000	17,000
4331290 - Dir Fed Dept of Justice 16.999	97,847	600,000	-	(600,000)
4331295 - Dir Fed DOJ JAG 16.738	554,105	-	828,554	828,554
4331296 - Dir Fed DOJ 16.544	-	-	205,000	205,000
4333270 - Ind Fed Dept of Hlth Human 93.575	383,627	-	-	-
4333292 - Ind Fed DOJ Juv Acctability 16.523	37,670	-	-	-
4333320 - Ind Fed Dept of Education 84.412	1,197,305	-	-	-
4333360 - Ind Fed Dept of Defense 12.999	92,220	-	-	-
<i>Federal Grants Total</i>	<i>\$2,626,370</i>	<i>\$783,300</i>	<i>\$1,253,554</i>	<i>\$470,254</i>
Grants from Local Units				
4337108 - Interlocal Grants - Pierce County	24,647	-	-	-
<i>Grants from Local Units Total</i>	<i>\$24,647</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
State Grants				
4332190 - Ind WA Dept of Early Learning	47,383	-	-	-
4332360 - Indirect WA Dept of Commerce	-	388,000	-	(388,000)
4334200 - Direct WA Dept of Social & Health Svcs	121,304	27,000	-	(27,000)
4334270 - Direct WA Dept of Transportation	-	-	143,000	143,000
<i>State Grants Total</i>	<i>\$168,687</i>	<i>\$415,000</i>	<i>\$143,000</i>	<i>(\$272,000)</i>
State Shared Revenue				
4335100 - Criminal Justice-Assistance	146,786	360,000	400,000	40,000
4335103 - Criminal Justice-Violent Crime	228,143	-	-	-
<i>State Shared Revenue Total</i>	<i>\$374,930</i>	<i>\$360,000</i>	<i>\$400,000</i>	<i>\$40,000</i>
<b><i>Intergovernmental Revenues Total</i></b>	<b><i>\$3,194,634</i></b>	<b><i>\$1,558,300</i></b>	<b><i>\$1,796,554</i></b>	<b><i>\$238,254</i></b>
<b>Charges for Services</b>				
Interfund Charges for Services				
4349480 - Tenant Relocation Reimbursement	1,477	-	3,000	3,000
4349485 - Fair Housing Conference Admission Fees	57,505	50,000	-	(50,000)
<i>Interfund Charges for Services Total</i>	<i>\$58,982</i>	<i>\$50,000</i>	<i>\$3,000</i>	<i>(\$47,000)</i>
Other Charges for Services				
4345720 - Enhanced Child Car R&R.	36,000	36,000	-	(36,000)
<i>Other Charges for Services Total</i>	<i>\$36,000</i>	<i>\$36,000</i>	<i>\$-</i>	<i>(\$36,000)</i>
<b><i>Charges for Services Total</i></b>	<b><i>\$94,982</i></b>	<b><i>\$86,000</i></b>	<b><i>\$3,000</i></b>	<b><i>(\$83,000)</i></b>
<b>Miscellaneous Revenues</b>				
Contributions				
6300000 - Contributions and Donations	26,819	-	423,844	423,844
6300020 - Contributions - Other	1,274	500,000	-	(500,000)
<i>Contributions Total</i>	<i>\$28,093</i>	<i>\$500,000</i>	<i>\$423,844</i>	<i>(\$76,156)</i>
Interest				
6011300 - Pooled Investments Revenue	112,537	-	-	-
6011301 - Amortization of Premium/Discount	(37,666)	-	-	-
6420000 - Capital Gains & Losses on Investments	551	-	-	-
<i>Interest Total</i>	<i>\$75,422</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	-	-	1,228,576	1,228,576
6311010 - Transfer from General Fund	36,629	-	400,000	400,000
6311070 - Transfers In from within same fund	4,185	-	-	-
<i>Transfers From Other Funds Total</i>	<i>\$40,814</i>	<i>\$-</i>	<i>\$1,628,576</i>	<i>\$1,628,576</i>
Other Miscellaneous Revenues				
4345710 - Child Care Service Fees	168,231	2,400,000	-	(2,400,000)
4360000 - Other Miscellaneous Revenue	16,996	136,888	-	(136,888)
<i>Other Miscellaneous Revenues Total</i>	<i>\$185,227</i>	<i>\$2,536,888</i>	<i>\$-</i>	<i>(\$2,536,888)</i>
<b><i>Miscellaneous Revenues Total</i></b>	<b><i>\$329,556</i></b>	<b><i>\$3,036,888</i></b>	<b><i>\$2,052,420</i></b>	<b><i>(\$984,468)</i></b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	3,274,084	4,334,322	1,060,238
Cash Balance Total	\$-	\$3,274,084	\$4,334,322	\$1,060,238
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$3,274,084</b>	<b>\$4,334,322</b>	<b>\$1,060,238</b>
<b>1185 - NCS Special Revenue Total</b>	<b>\$12,563,851</b>	<b>\$17,498,257</b>	<b>\$18,351,397</b>	<b>\$853,140</b>
<b>1195 - Economic Development Grants</b>				
<b>Intergovernmental Revenues</b>				
Federal Grants				
4331280 - Dir Fed HUD HOME 14.239	4,215,290	6,114,905	3,553,958	(2,560,947)
4331281 - Dir Fed HUD CDBG 14.218	5,402,975	8,076,308	6,500,347	(1,575,961)
4331282 - Dir Fed HUD ESG 14.231	414,319	417,625	398,316	(19,309)
4331360 - Dir Fed Natl Endow Arts 45.024	235,000	40,000	100,000	60,000
4333260 - Ind Fed EPA Watershed Mgmt 66.120	4,950	-	-	-
4333261 - Ind Fed EPA Watershed Tech 66.123	44,205	43,912	60,000	16,088
4333280 - Ind Fed HUD Sustain Comm 14.703	150,529	-	-	-
4333281 - Ind Fed HUD Lead Haz Control 14.900	79,851	128,250	-	(128,250)
4333282 - Ind Fed HUD HERA CDBG-NSP 14.228	235,262	-	-	-
4339281 - Ind Fed ARRA HUD CDBG-NSP 14.228	-	453,270	-	(453,270)
Federal Grants Total	\$10,782,380	\$15,274,270	\$10,612,621	(\$4,661,649)
Grants from Local Units				
4337108 - Interlocal Grants - Pierce County	4,500	-	-	-
Grants from Local Units Total	\$4,500	\$-	\$-	\$-
State Grants				
4334340 - Direct WA Arts Commission	-	12,000	-	(12,000)
4334360 - Direct WA Dept of Commerce	62,572	297,207	-	(297,207)
State Grants Total	\$62,572	\$309,207	\$-	(\$309,207)
Intragovernmental Revenue				
4338002 - IntrLclNonGrtSvcs	1,645	-	-	-
Intragovernmental Revenue Total	\$1,645	\$-	\$-	\$-
<b>Intergovernmental Revenues Total</b>	<b>\$10,851,098</b>	<b>\$15,583,477</b>	<b>\$10,612,621</b>	<b>(\$4,970,856)</b>
<b>Charges for Services</b>				
Interfund Charges for Services				
4348002 - Muni Art Program Services	194,100	222,000	295,000	73,000
4349486 - Easement Rights Usage Fee	101,107	100,000	-	(100,000)
Interfund Charges for Services Total	\$295,207	\$322,000	\$295,000	(\$27,000)
Processing Fees				
4343760 - Other Cust Fees Revenue (Late/NSF Check)	21,814	-	-	-
Processing Fees Total	\$21,814	\$-	\$-	\$-
Public Safety Fees				
4342100 - Law Enforcement Services	1,587,972	1,651,896	1,673,800	21,904
Public Safety Fees Total	\$1,587,972	\$1,651,896	\$1,673,800	\$21,904
<b>Charges for Services Total</b>	<b>\$1,904,993</b>	<b>\$1,973,896</b>	<b>\$1,968,800</b>	<b>(\$5,096)</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Fines &amp; Forfeits</b>				
Civil Penalties				
4343910 - Penalties and Interest on Assessments	219	-	-	-
<i>Civil Penalties Total</i>	\$219	\$-	\$-	\$-
<b>Fines &amp; Forfeits Total</b>	<b>\$219</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011000 - Investments-Misc. Revenue	(2,512)	-	-	-
6011300 - Pooled Investments Revenue	400,849	330,000	200,000	(130,000)
6011301 - Amortization of Premium/Discount	(138,338)	-	-	-
6012000 - Other Interest Earnings	160,000	-	-	-
6420000 - Capital Gains & Losses on Investments	10,920	-	-	-
<i>Interest Total</i>	\$430,918	\$330,000	\$200,000	(\$130,000)
Transfers From Other Funds				
6311010 - Transfer from General Fund	28,185	-	-	-
<i>Transfers From Other Funds Total</i>	\$28,185	\$-	\$-	\$-
Other Miscellaneous Revenues				
4360000 - Other Miscellaneous Revenue	1,390	-	-	-
6221005 - Rental of City Property/Other Leasehold	1,920	-	-	-
6411030 - Proceeds from the Sale of Capital Assets	509,258	-	-	-
<i>Other Miscellaneous Revenues Total</i>	\$512,567	\$-	\$-	\$-
<b>Miscellaneous Revenues Total</b>	<b>\$971,671</b>	<b>\$330,000</b>	<b>\$200,000</b>	<b>(\$130,000)</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	9,308,984	3,851,692	(5,457,292)
<i>Cash Balance Total</i>	\$-	\$9,308,984	\$3,851,692	(\$5,457,292)
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$9,308,984</b>	<b>\$3,851,692</b>	<b>(\$5,457,292)</b>
<b>1195 - Economic Development Grants Total</b>	<b>\$13,727,980</b>	<b>\$27,196,357</b>	<b>\$16,633,113</b>	<b>(\$10,563,244)</b>
<b>1200 - Library Special Revenue</b>				
<b>Intergovernmental Revenues</b>				
Intragovernmental Revenue				
4338170 - Library Services	206,815	133,000	168,188	35,188
<i>Intragovernmental Revenue Total</i>	\$206,815	\$133,000	\$168,188	\$35,188
<b>Intergovernmental Revenues Total</b>	<b>\$206,815</b>	<b>\$133,000</b>	<b>\$168,188</b>	<b>\$35,188</b>
<b>Charges for Services</b>				
Processing Fees				
4341500 - Sale of Maps & Publications	15,462	10,000	17,374	7,374
<i>Processing Fees Total</i>	\$15,462	\$10,000	\$17,374	\$7,374
<b>Charges for Services Total</b>	<b>\$15,462</b>	<b>\$10,000</b>	<b>\$17,374</b>	<b>\$7,374</b>
<b>Miscellaneous Revenues</b>				
Contributions				
6300000 - Contributions and Donations	74,670	8,950	8,754	(196)
<i>Contributions Total</i>	\$74,670	\$8,950	\$8,754	(\$196)

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Interest				
6011300 - Pooled Investments Revenue	173,126	156,268	162,379	6,111
6011301 - Amortization of Premium/Discount	(59,332)	(63,648)	(44,322)	19,326
6420000 - Capital Gains & Losses on Investments	3,937	9,827	9,274	(553)
<i>Interest Total</i>	<i>\$117,731</i>	<i>\$102,447</i>	<i>\$127,331</i>	<i>\$24,884</i>
Other Miscellaneous Revenues				
4345330 - Sale of Junk & Salvage	57,395	51,000	60,854	9,854
<i>Other Miscellaneous Revenues Total</i>	<i>\$57,395</i>	<i>\$51,000</i>	<i>\$60,854</i>	<i>\$9,854</i>
<b>Miscellaneous Revenues Total</b>	<b>\$249,795</b>	<b>\$162,397</b>	<b>\$196,939</b>	<b>\$34,542</b>
Cash Balance				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	369,443	416,795	47,352
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$369,443</i>	<i>\$416,795</i>	<i>\$47,352</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$369,443</b>	<b>\$416,795</b>	<b>\$47,352</b>
<b>1200 - Library Special Revenue Total</b>	<b>\$472,073</b>	<b>\$674,840</b>	<b>\$799,296</b>	<b>\$124,456</b>
<b>1236 - CED Small Business Enterprise</b>				
Personnel Services				
Personnel Services				
5195000 - Int Act Alloc-Labor Regular	2,192	-	-	-
<i>Personnel Services Total</i>	<i>\$2,192</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Personnel Services Total</b>	<b>\$2,192</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Assessments	<b>\$482,665</b>	<b>\$546,582</b>	<b>\$1,014,701</b>	<b>\$468,119</b>
<b>1236 - CED Small Business Enterprise Total</b>	<b>\$484,857</b>	<b>\$546,582</b>	<b>\$1,014,701</b>	<b>\$468,119</b>
<b>1267 - TPD Special Revenue</b>				
Intergovernmental Revenues				
Federal Grants				
4331001 - Dir Fed Homeland Security 97.044	547,338	-	-	-
4331003 - Dir Fed Homeland Security 97.056	398	-	-	-
4331211 - Direct Fed USDA 10.999	2,046	-	-	-
4331290 - Dir Fed Dept of Justice 16.999	112,336	208,302	136,000	(72,302)
4331291 - Dir Fed Dept of Justice 16.710	4,141,595	3,455,702	-	(3,455,702)
4331292 - Dir Fed Dept of Justice 16.742	107,404	-	-	-
4331293 - Dir Fed Dept of Justice 16.560	202,068	75,000	-	(75,000)
4331294 - Dir Fed Dept of Justice 16.607	12,045	15,000	-	(15,000)
4331295 - Dir Fed DOJ JAG 16.738	156,700	-	-	-
4333001 - Ind Fed Dept of Homeland Sec 97.036	(719,203)	-	-	-
4333004 - Ind Fed Dept of Homeland Sec 97.056	2,591,426	-	-	-
4333005 - Ind Fed Dept of Homeland Sec 97.067	3,524	-	-	-
4333007 - Ind Fed Dept of Homeland Sec 97.012	8,195	-	28,000	28,000
4333241 - Ind Fed Dept of Transport 20.600	9,647	20,000	15,000	(5,000)
4333242 - Ind Fed Dept of Transport 20.601	8,875	9,000	-	(9,000)
4333243 - Ind Fed Dept of Transport 20.602	20,876	20,000	-	(20,000)
4333244 - Indirect Fed Dept of Transportation 20.6	13,859	-	8,000	8,000
4333290 - Ind Fed Dept of Justice 16.738	389,253	351,792	48,000	(303,792)
4333291 - Ind Fed Dept of Justice 16.588	17,909	5,000	710,236	705,236
<i>Federal Grants Total</i>	<i>\$7,626,292</i>	<i>\$4,159,796</i>	<i>\$945,236</i>	<i>(\$3,214,560)</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>State Grants</b>				
4332300 - Ind WA Criminal Justice Population Grant	73,786	184,000	184,680	680
4334210 - Direct WA State Patrol	219	-	-	-
4334235 - Direct WA Parks & Recreation Grant	7,940	-	-	-
4334260 - Dir WA State Traffic Safety Comm	-	37,630	15,000	(22,630)
4334270 - Direct WA Dept of Transportation	14,874	15,000	-	(15,000)
4334360 - Direct WA Dept of Commerce	5,584	-	7,600	7,600
<b>State Grants Total</b>	<b>\$102,403</b>	<b>\$236,630</b>	<b>\$207,280</b>	<b>(\$29,350)</b>
<b>State Shared Revenue</b>				
4336011 - State Vessel Registration Fees	65,497	60,000	60,540	540
<b>State Shared Revenue Total</b>	<b>\$65,497</b>	<b>\$60,000</b>	<b>\$60,540</b>	<b>\$540</b>
<b>Intragovernmental Revenue</b>				
4338100 - Law Enforcement Services	15,330	-	-	-
<b>Intragovernmental Revenue Total</b>	<b>\$15,330</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Payments in Lieu of Taxes</b>				
4336000 - Payments in Lieu of Taxes	2,458	-	-	-
<b>Payments in Lieu of Taxes Total</b>	<b>\$2,458</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Intergovernmental Revenues Total</b>	<b>\$7,811,980</b>	<b>\$4,456,426</b>	<b>\$1,213,056</b>	<b>(\$3,243,370)</b>
<b>Charges for Services</b>				
<b>Public Safety Fees</b>				
4342100 - Law Enforcement Services	466,581	546,820	500,000	(46,820)
<b>Public Safety Fees Total</b>	<b>\$466,581</b>	<b>\$546,820</b>	<b>\$500,000</b>	<b>(\$46,820)</b>
<b>Charges for Services Total</b>	<b>\$466,581</b>	<b>\$546,820</b>	<b>\$500,000</b>	<b>(\$46,820)</b>
<b>Fines &amp; Forfeits</b>				
<b>Criminal Penalties</b>				
4350040 - Driving Under the Influence	1,911	2,400	2,000	(400)
4350066 - John School Fines	25,200	20,000	5,000	(15,000)
4357500 - Narcotics Seizure/Forfeiture - State	710,805	500,000	500,000	-
4357510 - Narcotics Seizure/Forfeiture - Fed Govt	89,425	50,000	50,000	-
<b>Criminal Penalties Total</b>	<b>\$827,341</b>	<b>\$572,400</b>	<b>\$557,000</b>	<b>(\$15,400)</b>
<b>Fines &amp; Forfeits Total</b>	<b>\$827,341</b>	<b>\$572,400</b>	<b>\$557,000</b>	<b>(\$15,400)</b>
<b>Miscellaneous Revenues</b>				
<b>Contributions</b>				
6300000 - Contributions and Donations	100	-	-	-
<b>Contributions Total</b>	<b>\$100</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Interest</b>				
6011300 - Pooled Investments Revenue	41,534	-	-	-
6011301 - Amortization of Premium/Discount	(14,175)	-	-	-
6420000 - Capital Gains & Losses on Investments	989	-	-	-
<b>Interest Total</b>	<b>\$28,348</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Transfers From Other Funds</b>				
6311010 - Transfer from General Fund	16,086	16,086	16,086	-
<b>Transfers From Other Funds Total</b>	<b>\$16,086</b>	<b>\$16,086</b>	<b>\$16,086</b>	<b>\$-</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Other Miscellaneous Revenues				
4342900 - Vending Machine Sales	623	-	-	-
4360000 - Other Miscellaneous Revenue	567,169	493,159	32,660	(460,499)
4369800 - Cashier Over & Short	(70)	-	-	-
Other Miscellaneous Revenues Total	\$567,722	\$493,159	\$32,660	(\$460,499)
<b>Miscellaneous Revenues Total</b>	<b>\$612,256</b>	<b>\$509,245</b>	<b>\$48,746</b>	<b>(\$460,499)</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	389,828	542,948	153,120
Cash Balance Total	\$-	\$389,828	\$542,948	\$153,120
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$389,828</b>	<b>\$542,948</b>	<b>\$153,120</b>
<b>1267 - TPD Special Revenue Total</b>	<b>\$9,718,158</b>	<b>\$6,474,719</b>	<b>\$2,861,750</b>	<b>(\$3,612,969)</b>
<b>1431 - CMO Municipal Cable TV</b>				
<b>Taxes</b>				
Business Tax				
4315550 - Cable TV Franchise Fee	4,468,670	4,718,768	5,104,787	386,019
4315551 - Miscellaneous Franchise Fees	170,552	-	-	-
4315750 - Click! PEG Agreement Fees	321,263	349,465	344,063	(5,402)
Business Tax Total	\$4,960,485	\$5,068,233	\$5,448,850	\$380,617
Utility Tax				
4315351 - Click! Agreement Fee	1,606,317	1,764,285	1,636,618	(127,667)
Utility Tax Total	\$1,606,317	\$1,764,285	\$1,636,618	(\$127,667)
<b>Taxes Total</b>	<b>\$6,566,802</b>	<b>\$6,832,518</b>	<b>\$7,085,468</b>	<b>\$252,950</b>
<b>Charges for Services</b>				
Public Facility Usage Fees				
4347122 - Other Fees & Charges - Culture & Recreation	8,074	-	-	-
Public Facility Usage Fees Total	\$8,074	\$-	\$-	\$-
Other Charges for Services				
4343503 - Other Service Fees	32,915	-	-	-
Other Charges for Services Total	\$32,915	\$-	\$-	\$-
<b>Charges for Services Total</b>	<b>\$40,989</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues</b>				
Contributions				
6300005 - Contributions and Donations - SD	112,440	70,000	70,000	-
Contributions Total	\$112,440	\$70,000	\$70,000	\$-
Interest				
6011300 - Pooled Investments Revenue	140,988	-	-	-
6011301 - Amortization of Premium/Discount	(47,951)	-	-	-
6420000 - Capital Gains & Losses on Investments	2,484	-	-	-
Interest Total	\$95,521	\$-	\$-	\$-

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Other Miscellaneous Revenues				
4345420 - I-NET Sys-Interfund	188,100	191,400	170,136	(21,264)
4345440 - I-NET Sys-Priv Prts WSST	278,916	270,596	280,000	9,404
4360000 - Other Miscellaneous Revenue	820	2,000	2,000	-
Other Miscellaneous Revenues Total	\$467,836	\$463,996	\$452,136	(\$11,860)
<b>Miscellaneous Revenues Total</b>	<b>\$675,797</b>	<b>\$533,996</b>	<b>\$522,136</b>	<b>(\$11,860)</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	823,996	55,596	(768,400)
Cash Balance Total	\$-	\$823,996	\$55,596	(\$768,400)
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$823,996</b>	<b>\$55,596</b>	<b>(\$768,400)</b>
<b>1431 - CMO Municipal Cable TV Total</b>	<b>\$7,283,589</b>	<b>\$8,190,510</b>	<b>\$7,663,200</b>	<b>(\$527,310)</b>
<b>1500 - CED Local Employment Apprenticeship Program</b>				
<b>Intergovernmental Revenues</b>				
Federal Grants				
4331260 - Dir Fed EPA Brownfields 66.815	341,622	219,200	219,200	-
Federal Grants Total	\$341,622	\$219,200	\$219,200	\$-
<b>Intergovernmental Revenues Total</b>	<b>\$341,622</b>	<b>\$219,200</b>	<b>\$219,200</b>	<b>\$-</b>
<b>Fines &amp; Forfeits</b>				
Civil Penalties				
4343910 - Penalties and Interest on Assessments	6,577	18,000	18,000	-
Civil Penalties Total	\$6,577	\$18,000	\$18,000	\$-
<b>Fines &amp; Forfeits Total</b>	<b>\$6,577</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>\$-</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	9,702	-	-	-
6011301 - Amortization of Premium/Discount	(3,316)	-	-	-
6420000 - Capital Gains & Losses on Investments	234	-	-	-
Interest Total	\$6,620	\$-	\$-	\$-
<b>Miscellaneous Revenues Total</b>	<b>\$6,620</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Personnel Services</b>				
Personnel Services				
5195000 - Int Act Alloc-Labor Regular	5,980	-	-	-
Personnel Services Total	\$5,980	\$-	\$-	\$-
<b>Personnel Services Total</b>	<b>\$5,980</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$386,196</b>	<b>\$532,018</b>	<b>\$660,880</b>	<b>\$128,862</b>



## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	20,402	16,691	(3,711)
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$20,402</i>	<i>\$16,691</i>	<i>(\$3,711)</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$20,402</b>	<b>\$16,691</b>	<b>(\$3,711)</b>
<b>1500 - CED Local Employment Apprenticeship Program Total</b>	<b>\$746,995</b>	<b>\$789,620</b>	<b>\$914,771</b>	<b>\$125,151</b>
<b>1650 - Traffic Enforcement, Engineering &amp; Education</b>				
<b>Fines &amp; Forfeits</b>				
Civil Penalties				
4350011 - Red Light Infractions	1,888,286	1,778,065	2,452,400	674,335
4350013 - Speed Camera Infractions	1,864,325	446,698	1,930,670	1,483,972
4350020 - Traffic Infractions	1,603,082	1,611,644	1,062,026	(549,618)
<i>Civil Penalties Total</i>	<i>\$5,355,693</i>	<i>\$3,836,407</i>	<i>\$5,445,096</i>	<i>\$1,608,689</i>
<b>Fines &amp; Forfeits Total</b>	<b>\$5,355,693</b>	<b>\$3,836,407</b>	<b>\$5,445,096</b>	<b>\$1,608,689</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	18,177	-	-	-
6011301 - Amortization of Premium/Discount	(6,070)	-	-	-
6420000 - Capital Gains & Losses on Investments	8	-	-	-
<i>Interest Total</i>	<i>\$12,115</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Transfers From Other Funds				
6311010 - Transfer from General Fund	1,389,949	2,654,266	1,352,369	(1,301,898)
<i>Transfers From Other Funds Total</i>	<i>\$1,389,949</i>	<i>\$2,654,266</i>	<i>\$1,352,369</i>	<i>(\$1,301,898)</i>
<b>Miscellaneous Revenues Total</b>	<b>\$1,402,064</b>	<b>\$2,654,266</b>	<b>\$1,352,369</b>	<b>(\$1,301,898)</b>
<b>1650 - Traffic Enforcement, Engineering &amp; Education Total</b>	<b>\$6,757,757</b>	<b>\$6,490,673</b>	<b>\$6,797,464</b>	<b>\$306,791</b>
<b>2010 - Voted Bonds</b>				
<b>Taxes</b>				
Property Tax				
4311000 - General Property Tax-Prior Period	172,921	-	-	-
4311100 - General Property Tax-Current Period	5,370,879	5,412,050	5,422,500	10,450
4311300 - Sales Tax Title Property	1,250	-	-	-
<i>Property Tax Total</i>	<i>\$5,545,049</i>	<i>\$5,412,050</i>	<i>\$5,422,500</i>	<i>\$10,450</i>
<b>Taxes Total</b>	<b>\$5,545,049</b>	<b>\$5,412,050</b>	<b>\$5,422,500</b>	<b>\$10,450</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	29,691	-	-	-
<i>Interest Total</i>	<i>\$29,691</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$29,691</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>2010 - Voted Bonds Total</b>	<b>\$5,574,741</b>	<b>\$5,412,050</b>	<b>\$5,422,500</b>	<b>\$10,450</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>2035 - LTD GO Bonds 1997 A &amp; B</b>				
<b>Miscellaneous Revenues</b>				
Transfers From Other Funds				
6311010 - Transfer from General Fund	5,188,575	6,368,575	6,058,617	(309,958)
<i>Transfers From Other Funds Total</i>	<i>\$5,188,575</i>	<i>\$6,368,575</i>	<i>\$6,058,617</i>	<i>(\$309,958)</i>
Other Miscellaneous Revenues				
6398570 - Other Long Term Debt Proceeds	1,239,919	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$1,239,919</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$6,428,494</b>	<b>\$6,368,575</b>	<b>\$6,058,617</b>	<b>(\$309,958)</b>
<b>2035 - LTD GO Bonds 1997 A &amp; B Total</b>	<b>\$6,428,494</b>	<b>\$6,368,575</b>	<b>\$6,058,617</b>	<b>(\$309,958)</b>
<b>2038 - Public Works Trust Fund Loan</b>				
<b>Intergovernmental Revenues</b>				
Federal Grants				
4333240 - Ind Fed Dept of Transportation 20.205	10,000,000	-	-	-
<i>Federal Grants Total</i>	<i>\$10,000,000</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Intergovernmental Revenues Total</b>	<b>\$10,000,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues</b>				
Transfers From Other Funds				
6311010 - Transfer from General Fund	2,111,362	2,080,563	2,049,765	(30,798)
6311105 - Transfer from Transp Capital Fund	235,265	233,040	230,816	(2,225)
<i>Transfers From Other Funds Total</i>	<i>\$2,346,626</i>	<i>\$2,313,603</i>	<i>\$2,280,581</i>	<i>(\$33,023)</i>
<b>Miscellaneous Revenues Total</b>	<b>\$2,346,626</b>	<b>\$2,313,603</b>	<b>\$2,280,581</b>	<b>(\$33,023)</b>
<b>2038 - Public Works Trust Fund Loan Total</b>	<b>\$12,346,626</b>	<b>\$2,313,603</b>	<b>\$2,280,581</b>	<b>(\$33,023)</b>
<b>2039 - LTGO Refunding Bonds 2001</b>				
<b>Miscellaneous Revenues</b>				
Other Miscellaneous Revenues				
6393000 - Refunding LT Debt Proceeds	1,055,000	-	-	-
6398580 - Premium on GO Bonds	68,079	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$1,123,079</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$1,123,079</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>2039 - LTGO Refunding Bonds 2001 Total</b>	<b>\$1,123,079</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>2040 - LTGO 2009 Series A-F Bond Redemption</b>				
<b>Miscellaneous Revenues</b>				
Contributions				
6300000 - Contributions and Donations	1,900,000	-	-	-
<i>Contributions Total</i>	<i>\$1,900,000</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Interest				
6011300 - Pooled Investments Revenue	10,355	-	-	-
6011301 - Amortization of Premium/Discount	(3,545)	-	-	-
6420000 - Capital Gains & Losses on Investments	(265)	-	-	-
<i>Interest Total</i>	<i>\$6,545</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Transfers From Other Funds				
6311010 - Transfer from General Fund	423,632	423,632	423,632	-
6311117 - Transfer from Cheney Stadium Fund	2,682,062	2,574,371	2,663,771	89,400
<i>Transfers From Other Funds Total</i>	<i>\$3,105,694</i>	<i>\$2,998,003</i>	<i>\$3,087,403</i>	<i>\$89,400</i>
Other Miscellaneous Revenues				
6398570 - Other Long Term Debt Proceeds	3,141,518	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$3,141,518</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b><i>Miscellaneous Revenues Total</i></b>	<b><i>\$8,153,757</i></b>	<b><i>\$2,998,003</i></b>	<b><i>\$3,087,403</i></b>	<b><i>\$89,400</i></b>
<b>2040 - LTGO 2009 Series A-F Bond Redemption Total</b>	<b>\$8,153,757</b>	<b>\$2,998,003</b>	<b>\$3,087,403</b>	<b>\$89,400</b>
<b>2041 - 2010 LTGO Bonds Series 2010B - 2010E</b>				
Miscellaneous Revenues				
Contributions				
6300000 - Contributions and Donations	53,974	-	-	-
<i>Contributions Total</i>	<i>\$53,974</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	1,812,220	-	-	-
6311010 - Transfer from General Fund	3,138,784	6,013,020	5,973,995	(39,025)
6311064 - Transfer from REET	1,225,488	3,039,924	-	(3,039,924)
6311101 - Transfer from REET 1	-	-	1,507,404	1,507,404
6311102 - Transfer from REET 2	-	-	1,507,404	1,507,404
6311116 - Transfer from Parking Fund	-	2,489,349	2,412,397	(76,952)
6311118 - Transfer from Convention Center Fund	331,559	1,689,191	1,686,220	(2,971)
<i>Transfers From Other Funds Total</i>	<i>\$6,508,051</i>	<i>\$13,231,484</i>	<i>\$13,087,420</i>	<i>(\$144,064)</i>
<b><i>Miscellaneous Revenues Total</i></b>	<b><i>\$6,562,025</i></b>	<b><i>\$13,231,484</i></b>	<b><i>\$13,087,420</i></b>	<b><i>(\$144,064)</i></b>
<b>2041 - 2010 LTGO Bonds Series 2010B - 2010E Total</b>	<b>\$6,562,025</b>	<b>\$13,231,484</b>	<b>\$13,087,420</b>	<b>(\$144,064)</b>
<b>2042 - 2013 LTGO Refunding Bonds</b>				
Miscellaneous Revenues				
Transfers From Other Funds				
6311010 - Transfer from General Fund	55,036	1,086,650	-	(1,086,650)
6311118 - Transfer from Convention Center Fund	3,324,321	5,566,150	6,791,200	1,225,050
<i>Transfers From Other Funds Total</i>	<i>\$3,379,357</i>	<i>\$6,652,800</i>	<i>\$6,791,200</i>	<i>\$138,400</i>
<b><i>Miscellaneous Revenues Total</i></b>	<b><i>\$3,379,357</i></b>	<b><i>\$6,652,800</i></b>	<b><i>\$6,791,200</i></b>	<b><i>\$138,400</i></b>
<b>2042 - 2013 LTGO Refunding Bonds Total</b>	<b>\$3,379,357</b>	<b>\$6,652,800</b>	<b>\$6,791,200</b>	<b>\$138,400</b>
<b>3209 - 1997 Bond Issue Const/Dvl PM</b>				
Miscellaneous Revenues				
Interest				
6011300 - Pooled Investments Revenue	2,326	-	-	-
6011301 - Amortization of Premium/Discount	(796)	-	-	-
6420000 - Capital Gains & Losses on Investments	51	-	-	-
<i>Interest Total</i>	<i>\$1,581</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b><i>Miscellaneous Revenues Total</i></b>	<b><i>\$1,581</i></b>	<b><i>\$-</i></b>	<b><i>\$-</i></b>	<b><i>\$-</i></b>
<b>3209 - 1997 Bond Issue Const/Dvl PM Total</b>	<b>\$1,581</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>3210 - Real Estate Excise Tax</b>				
<b>Taxes</b>				
Other Taxes				
4317300 - Real Estate Excise Tax Revenue	-	-	6,500,000	6,500,000
4317400 - REET Growth Management	-	-	6,500,000	6,500,000
Other Taxes Total	\$-	\$-	\$13,000,000	\$13,000,000
<b>Taxes Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$13,000,000</b>	<b>\$13,000,000</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011100 - Interest Earnings-Interfund Loans	-	-	42,000	42,000
6011300 - Pooled Investments Revenue	-	-	200,000	200,000
Interest Total	\$-	\$-	\$242,000	\$242,000
<b>Miscellaneous Revenues Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$242,000</b>	<b>\$242,000</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	-	5,548,343	5,548,343
Cash Balance Total	\$-	\$-	\$5,548,343	\$5,548,343
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$5,548,343</b>	<b>\$5,548,343</b>
<b>3210 - Real Estate Excise Tax Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$18,790,343</b>	<b>\$18,790,343</b>
<b>3211 - Capital Projects Fund</b>				
<b>Taxes</b>				
Other Taxes				
4317300 - Real Estate Excise Tax Revenue	4,751,573	4,108,000	-	(4,108,000)
4317400 - REET Growth Management	4,751,573	4,108,000	-	(4,108,000)
Other Taxes Total	\$9,503,145	\$8,216,000	\$-	(\$8,216,000)
<b>Taxes Total</b>	<b>\$9,503,145</b>	<b>\$8,216,000</b>	<b>\$-</b>	<b>(\$8,216,000)</b>
<b>Intergovernmental Revenues</b>				
State Grants				
4334250 - Direct WA Dept of Ecology	76,039	-	-	-
4334370 - Direct WA Historical Society Grant	103,082	-	-	-
State Grants Total	\$179,121	\$-	\$-	\$-
<b>Intergovernmental Revenues Total</b>	<b>\$179,121</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011100 - Interest Earnings-Interfund Loans	59,720	48,800	-	(48,800)
6011300 - Pooled Investments Revenue	205,631	150,000	-	(150,000)
6011301 - Amortization of Premium/Discount	(70,166)	-	-	-
6420000 - Capital Gains & Losses on Investments	5,366	-	-	-
Interest Total	\$200,552	\$198,800	\$-	(\$198,800)

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	610,282	-	305,572	305,572
6311010 - Transfer from General Fund	29,097	-	3,052,000	3,052,000
6311070 - Transfers In from within same fund	4,486,385	-	-	-
6311101 - Transfer from REET 1	-	-	1,554,000	1,554,000
6311102 - Transfer from REET 2	-	-	125,000	125,000
6311108 - Transfer from Street Initiative Fund 1085	-	-	85,000	85,000
<i>Transfers From Other Funds Total</i>	<i>\$5,125,763</i>	<i>\$-</i>	<i>\$5,121,572</i>	<i>\$5,121,572</i>
Other Miscellaneous Revenues				
6221005 - Rental of City Property/Other Leasehold	85,272	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$85,272</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$5,411,587</b>	<b>\$198,800</b>	<b>\$5,121,572</b>	<b>\$4,922,772</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	4,563,139	702,000	(3,861,139)
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$4,563,139</i>	<i>\$702,000</i>	<i>(\$3,861,139)</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$4,563,139</b>	<b>\$702,000</b>	<b>(\$3,861,139)</b>
<b>3211 - Capital Projects Fund Total</b>	<b>\$15,093,854</b>	<b>\$12,977,939</b>	<b>\$5,823,572</b>	<b>(\$7,154,367)</b>
<b>3216 - Police Facility 2002</b>				
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	156	-	-	-
6011301 - Amortization of Premium/Discount	(42)	-	-	-
6420000 - Capital Gains & Losses on Investments	13	-	-	-
<i>Interest Total</i>	<i>\$127</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Transfers From Other Funds				
6311010 - Transfer from General Fund	41,079	72,000	126,000	54,000
<i>Transfers From Other Funds Total</i>	<i>\$41,079</i>	<i>\$72,000</i>	<i>\$126,000</i>	<i>\$54,000</i>
<b>Miscellaneous Revenues Total</b>	<b>\$41,206</b>	<b>\$72,000</b>	<b>\$126,000</b>	<b>\$54,000</b>
<b>3216 - Police Facility 2002 Total</b>	<b>\$41,206</b>	<b>\$72,000</b>	<b>\$126,000</b>	<b>\$54,000</b>
<b>3217 - Parking Garage Capital Projects</b>				
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	3,259	-	-	-
6011301 - Amortization of Premium/Discount	(1,222)	-	-	-
6420000 - Capital Gains & Losses on Investments	182	-	-	-
<i>Interest Total</i>	<i>\$2,219</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$2,219</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>3217 - Parking Garage Capital Projects Total</b>	<b>\$2,219</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>3218 - 2009 LTGO Bond Capital Projects</b>				
<b>Intergovernmental Revenues</b>				
Grants from Local Units				
4337106 - Interlocal Grant - Metro Parks	525,541	-	-	-
Grants from Local Units Total	\$525,541	\$-	\$-	\$-
<b>Intergovernmental Revenues Total</b>	<b>\$525,541</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	262,038	-	-	-
6011301 - Amortization of Premium/Discount	(92,243)	-	-	-
6420000 - Capital Gains & Losses on Investments	9,956	-	-	-
Interest Total	\$179,751	\$-	\$-	\$-
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	627,817	-	-	-
6311070 - Transfers In from within same fund	2,978,672	-	-	-
Transfers From Other Funds Total	\$3,606,489	\$-	\$-	\$-
<b>Miscellaneous Revenues Total</b>	<b>\$3,786,240</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>3218 - 2009 LTGO Bond Capital Projects Total</b>	<b>\$4,311,781</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>3220 - 2010 LTGO Bonds</b>				
<b>Intergovernmental Revenues</b>				
State Grants				
4334360 - Direct WA Dept of Commerce	273,000	-	-	-
State Grants Total	\$273,000	\$-	\$-	\$-
<b>Intergovernmental Revenues Total</b>	<b>\$273,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	489,594	-	-	-
6011301 - Amortization of Premium/Discount	(170,684)	-	-	-
6420000 - Capital Gains & Losses on Investments	16,677	-	-	-
Interest Total	\$335,586	\$-	\$-	\$-
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	137,086	-	-	-
Transfers From Other Funds Total	\$137,086	\$-	\$-	\$-
<b>Miscellaneous Revenues Total</b>	<b>\$472,672</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>3220 - 2010 LTGO Bonds Total</b>	<b>\$745,672</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>4110 - Permit Services Fund</b>				
<b>Licenses &amp; Permits</b>				
Business Licenses & Permits				
4321010 - Fire Prevention Bureau Permits	384,294	485,700	-	(485,700)
Business Licenses & Permits Total	\$384,294	\$485,700	\$-	(\$485,700)

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Non-Business Licenses &amp; Permits</b>				
4322000 - Non-Business Licenses & Permits-Misc	49,221	128,772	-	(128,772)
4322020 - IPMS Revenue	630,007	712,669	766,831	54,162
4322050 - Building Permits	5,312,274	6,037,149	6,017,638	(19,511)
4322100 - Heating & Plumbing Permits	1,394,214	1,483,860	-	(1,483,860)
4322200 - Sign Permitting	123,594	134,068	-	(134,068)
4322300 - Streets & Curbs	948,832	932,342	-	(932,342)
4322310 - Site Development Fees	-	-	888,126	888,126
<i>Non-Business Licenses &amp; Permits Total</i>	<i>\$8,458,143</i>	<i>\$9,428,860</i>	<i>\$7,672,595</i>	<i>(\$1,756,265)</i>
<b>Licenses &amp; Permits Total</b>	<b>\$8,442,437</b>	<b>\$9,914,560</b>	<b>\$7,672,595</b>	<b>(\$2,241,965)</b>
<b>Intergovernmental Revenues</b>				
Intragovernmental Revenue				
4339000 - Advanced Payment - Unearned Revenue	15,000	-	-	-
<i>Intragovernmental Revenue Total</i>	<i>\$15,000</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Intergovernmental Revenues Total</b>	<b>\$15,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Charges for Services</b>				
Processing Fees				
4341500 - Sale of Maps & Publications	18,875	19,804	-	(19,804)
4341600 - Sales of Merchandise	41	-	-	-
4341980 - Environmental Processing	54,559	74,356	-	(74,356)
4345810 - Zoning/Subdivision Fees	669,712	721,061	-	(721,061)
4345820 - Land Use Fees	-	-	742,114	742,114
4345830 - Plan Checking Fees	2,480,698	2,921,440	-	(2,921,440)
4345840 - Site Development Inspection Fees	-	-	888,126	888,126
4345850 - Building Permit Inspection Fees	-	-	6,017,638	6,017,638
4345900 - Other Planning & Development Fees	-	-	28,064	28,064
<i>Processing Fees Total</i>	<i>\$3,223,884</i>	<i>\$3,736,661</i>	<i>\$7,675,942</i>	<i>\$3,939,281</i>
Public Facility Usage Fees				
4347122 - Other Fees & Charges - Culture & Recreation	13,580	30,697	-	(30,697)
<i>Public Facility Usage Fees Total</i>	<i>\$13,580</i>	<i>\$30,697</i>	<i>\$-</i>	<i>(\$30,697)</i>
Other Charges for Services				
4322060 - Strong Motion Instrumentation Fund	581,000	663,855	727,473	63,618
4322070 - Endangered Species Act	688,828	787,218	836,412	49,194
4343322 - Water Other Revenue GE Nontaxable	100	-	-	-
4343750 - W/W Other Service Revenues	625,993	700,269	-	(700,269)
6418005 - Misc Non-Operating Sales - Taxable	429	-	-	-
<i>Other Charges for Services Total</i>	<i>\$1,896,349</i>	<i>\$2,151,342</i>	<i>\$1,563,885</i>	<i>(\$587,457)</i>
<b>Charges for Services Total</b>	<b>\$5,133,813</b>	<b>\$5,918,700</b>	<b>\$9,239,827</b>	<b>\$3,321,127</b>
<b>Miscellaneous Revenues</b>				
Contributions				
6300005 - Contributions and Donations - SD	112,596	266,909	-	(266,909)
<i>Contributions Total</i>	<i>\$112,596</i>	<i>\$266,909</i>	<i>\$-</i>	<i>(\$266,909)</i>
Interest				
6011300 - Pooled Investments Revenue	110,011	-	-	-
6011301 - Amortization of Premium/Discount	(35,407)	-	-	-
6420000 - Capital Gains & Losses on Investments	2,148	-	-	-
<i>Interest Total</i>	<i>\$76,753</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Transfers From Other Funds				
6311010 - Transfer from General Fund	1,292,000	830,700	1,346,904	516,204
6311011 - Transfer from General Fund - Fee Waivers	-	200,000	50,000	(150,000)
6311070 - Transfers In from within same fund	92,931	-	-	-
<i>Transfers From Other Funds Total</i>	<i>\$1,384,931</i>	<i>\$1,030,700</i>	<i>\$1,396,904</i>	<i>\$366,204</i>
Other Miscellaneous Revenues				
4360000 - Other Miscellaneous Revenue	3,040	7,205	-	(7,205)
<i>Other Miscellaneous Revenues Total</i>	<i>\$3,040</i>	<i>\$7,205</i>	<i>\$-</i>	<i>(\$7,205)</i>
<b>Miscellaneous Revenues Total</b>	<b>\$1,577,320</b>	<b>\$1,304,814</b>	<b>\$1,396,904</b>	<b>\$92,090</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	1,684,261	699,756	(984,506)
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$1,684,261</i>	<i>\$699,756</i>	<i>(\$984,506)</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$1,684,261</b>	<b>\$699,756</b>	<b>(\$984,506)</b>
<b>4110 - Permit Services Fund Total</b>	<b>\$15,568,569</b>	<b>\$18,822,335</b>	<b>\$19,009,082</b>	<b>\$186,747</b>
<b>4120 - PW Tacoma Rail Mountain Division</b>				
<b>Charges for Services</b>				
Processing Fees				
4343500 - Revenue - Other	71,108	40,000	-	(40,000)
4343760 - Other Cust Fees Revenue (Late/NSF Check)	4,609	5,000	-	(5,000)
<i>Processing Fees Total</i>	<i>\$75,718</i>	<i>\$45,000</i>	<i>\$-</i>	<i>(\$45,000)</i>
Transportation Fees				
4343262 - Demurrage Revenue	184,671	190,000	200,000	10,000
4343271 - Rail Movement - Mountain Division	1,816,098	2,133,621	1,788,000	(345,621)
4343272 - Rail Storage	99,058	40,000	20,000	(20,000)
4343273 - Rail Operating Fees - Mountain Division	67,282	80,000	20,000	(60,000)
<i>Transportation Fees Total</i>	<i>\$2,167,109</i>	<i>\$2,443,621</i>	<i>\$2,028,000</i>	<i>(\$415,621)</i>
Other Charges for Services				
4343780 - External Overhead	87	-	-	-
<i>Other Charges for Services Total</i>	<i>\$87</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Charges for Services Total</b>	<b>\$2,242,914</b>	<b>\$2,488,621</b>	<b>\$2,028,000</b>	<b>(\$460,621)</b>
<b>Miscellaneous Revenues</b>				
Contributions				
6371305 - CIAC-Direct State Grant Cash - SD	119,880	-	-	-
<i>Contributions Total</i>	<i>\$119,880</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Interest				
6011300 - Pooled Investments Revenue	23,744	24,000	30,000	6,000
6011301 - Amortization of Premium/Discount	(8,325)	-	-	-
6420000 - Capital Gains & Losses on Investments	890	-	-	-
<i>Interest Total</i>	<i>\$16,308</i>	<i>\$24,000</i>	<i>\$30,000</i>	<i>\$6,000</i>
Transfers From Other Funds				
6311010 - Transfer from General Fund	200,000	400,000	400,000	-
<i>Transfers From Other Funds Total</i>	<i>\$200,000</i>	<i>\$400,000</i>	<i>\$400,000</i>	<i>\$-</i>



## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Other Miscellaneous Revenues				
4345300 - Misc Work Order Revenue	6,516	10,000	-	(10,000)
6221005 - Rental of City Property/Other Leasehold	567,221	460,000	600,000	140,000
6221015 - Rental of City Property/Non Leasehold	335,925	179,105	320,000	140,895
6223000 - Miscellaneous Income	520,108	482,600	482,600	-
6223005 - Miscellaneous Income - SD	9,750	10,000	-	(10,000)
6411030 - Proceeds from the Sale of Capital Assets	30,500	-	-	-
Other Miscellaneous Revenues Total	\$1,470,021	\$1,141,705	\$1,402,600	\$260,895
<b>Miscellaneous Revenues Total</b>	<b>\$1,806,208</b>	<b>\$1,565,705</b>	<b>\$1,832,600</b>	<b>\$266,895</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	-	202,927	202,927
4300005 - Appropriation from Current Fund	-	25,333	-	(25,333)
Cash Balance Total	\$-	\$25,333	\$202,927	\$177,594
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$25,333</b>	<b>\$202,927</b>	<b>\$177,594</b>
<b>4120 - PW Tacoma Rail Mountain Division Total</b>	<b>\$4,049,122</b>	<b>\$4,079,659</b>	<b>\$4,063,527</b>	<b>(\$16,133)</b>
<b>4140 - PWE Parking Operating</b>				
<b>Licenses &amp; Permits</b>				
Non-Business Licenses & Permits				
4322310 - Site Development Fees	-	-	38,529	38,529
Non-Business Licenses & Permits Total	\$-	\$-	\$38,529	\$38,529
<b>Licenses &amp; Permits Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$38,529</b>	<b>\$38,529</b>
<b>Charges for Services</b>				
Public Facility Usage Fees				
4347122 - Other Fees & Charges - Culture & Recreation	20,000	-	-	-
Public Facility Usage Fees Total	\$20,000	\$-	\$-	\$-
Transportation Fees				
4342890 - Hourly/Daily Parking	3,722,402	4,589,196	-	(4,589,196)
4342892 - Hourly/Daily Parking - Off-Street	-	-	1,948,242	1,948,242
4342893 - Hourly/Daily Parking - On-Street	-	-	2,838,630	2,838,630
4343455 - Monthly Parking Rentals - Oper	4,820,424	5,068,854	-	(5,068,854)
4343460 - Monthly Parking - Off-Street	-	-	4,328,998	4,328,998
4343461 - Monthly Parking - Off-Street Nontaxable	-	-	170,960	170,960
4343465 - Monthly Permit Parking - On-Street	152	124,513	41,400	(83,113)
Transportation Fees Total	\$8,542,979	\$9,782,563	\$9,328,229	(\$454,334)
Other Charges for Services				
4343505 - Rent of Oper Prop Govt (No Leasehold)	(1,870)	-	-	-
4343506 - Rent of Oper Prop Leasehold	438,832	106,313	1,260,397	1,154,084
Other Charges for Services Total	\$436,962	\$106,313	\$1,260,397	\$1,154,084
<b>Charges for Services Total</b>	<b>\$8,999,941</b>	<b>\$9,888,876</b>	<b>\$10,588,626</b>	<b>\$699,750</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Fines &amp; Forfeits</b>				
Civil Penalties				
4350009 - ADA Parking Infractions	-	-	82,441	82,441
4350010 - Parking Infractions	3,449,123	4,390,478	4,428,163	37,685
<i>Civil Penalties Total</i>	<i>\$3,449,123</i>	<i>\$4,390,478</i>	<i>\$4,510,604</i>	<i>\$120,126</i>
<b>Fines &amp; Forfeits Total</b>	<b>\$3,449,123</b>	<b>\$4,390,478</b>	<b>\$4,510,604</b>	<b>\$120,126</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	77,712	-	-	-
6011301 - Amortization of Premium/Discount	(26,697)	-	-	-
6420000 - Capital Gains & Losses on Investments	1,851	-	-	-
<i>Interest Total</i>	<i>\$52,866</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Transfers From Other Funds				
6311010 - Transfer from General Fund	5,195	-	-	-
6311070 - Transfers In from within same fund	3,662,685	-	-	-
<i>Transfers From Other Funds Total</i>	<i>\$3,667,880</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Other Miscellaneous Revenues				
4360000 - Other Miscellaneous Revenue	20,000	40,000	-	(40,000)
<i>Other Miscellaneous Revenues Total</i>	<i>\$20,000</i>	<i>\$40,000</i>	<i>\$-</i>	<i>(\$40,000)</i>
<b>Miscellaneous Revenues Total</b>	<b>\$3,740,746</b>	<b>\$40,000</b>	<b>\$-</b>	<b>(\$40,000)</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	965,716	48,121	(917,595)
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$965,716</i>	<i>\$48,121</i>	<i>(\$917,595)</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$965,716</b>	<b>\$48,121</b>	<b>(\$917,595)</b>
<b>4140 - PWE Parking Operating Total</b>	<b>\$16,189,810</b>	<b>\$15,285,070</b>	<b>\$15,185,880</b>	<b>(\$99,190)</b>
<b>4165 - Convention Center</b>				
<b>Taxes</b>				
Business Tax				
4316600 - Admission Tax	17,862	11,000	16,987	5,987
<i>Business Tax Total</i>	<i>\$17,862</i>	<i>\$11,000</i>	<i>\$16,987</i>	<i>\$5,987</i>
<b>Taxes Total</b>	<b>\$17,862</b>	<b>\$11,000</b>	<b>\$16,987</b>	<b>\$5,987</b>
<b>Charges for Services</b>				
Charges for Services				
4347160 - Ticketing Revenue	2	-	-	-
4347161 - Facility Fee Revenue	333	-	-	-
<i>Charges for Services Total</i>	<i>\$335</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Public Facility Usage Fees				
4347122 - Other Fees & Charges - Culture & Recreation	963,602	681,350	1,000,000	318,650
4347130 - Convention Rent	2,140,310	1,865,890	2,405,178	539,288
4347155 - Restaurant Services	1,411,490	1,357,750	1,550,408	192,658
4347190 - Other Revenue - Misc	3,304	4,000	4,000	-
<i>Public Facility Usage Fees Total</i>	<i>\$4,518,706</i>	<i>\$3,908,990</i>	<i>\$4,959,586</i>	<i>\$1,050,596</i>
<b>Charges for Services Total</b>	<b>\$4,519,040</b>	<b>\$3,908,990</b>	<b>\$4,959,586</b>	<b>\$1,050,596</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	27,215	6,000	-	(6,000)
6011301 - Amortization of Premium/Discount	(8,531)	-	-	-
6420000 - Capital Gains & Losses on Investments	785	-	-	-
<i>Interest Total</i>	<i>\$19,470</i>	<i>\$6,000</i>	<i>\$-</i>	<i>(\$6,000)</i>
Transfers From Other Funds				
6311010 - Transfer from General Fund	3,275,647	10,243,015	3,508,631	(6,734,384)
6311050 - Hotel/Motel Tax Transfer	5,722,330	6,664,782	7,025,753	360,971
6311070 - Transfers In from within same fund	29,322	-	-	-
6311300 - Contrib from Public Facility District	1,972,215	-	6,632,884	6,632,884
<i>Transfers From Other Funds Total</i>	<i>\$10,999,514</i>	<i>\$16,907,797</i>	<i>\$17,167,268</i>	<i>\$259,471</i>
Other Miscellaneous Revenues				
4342870 - Advertising	-	100,000	60,000	(40,000)
6221015 - Rental of City Property/Non Leasehold	-	-	100,800	100,800
6411010 - Gain/Loss on Disposal of Cap Assets -TPU	(88,220)	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>(\$88,220)</i>	<i>\$100,000</i>	<i>\$160,800</i>	<i>\$60,800</i>
<b>Miscellaneous Revenues Total</b>	<b>\$10,930,764</b>	<b>\$17,013,797</b>	<b>\$17,328,068</b>	<b>\$314,271</b>
<b>4165 - Convention Center Total</b>	<b>\$15,467,666</b>	<b>\$20,933,787</b>	<b>\$22,304,641</b>	<b>\$1,370,854</b>
<b>4170 - Cheney Stadium</b>				
<b>Taxes</b>				
Business Tax				
4316200 - Retailing Tax	9,891	10,302	12,545	2,243
4316300 - Service Tax	53,904	53,570	62,727	9,157
4316600 - Admission Tax	224,689	234,886	250,908	16,022
<i>Business Tax Total</i>	<i>\$288,484</i>	<i>\$298,758</i>	<i>\$326,180</i>	<i>\$27,422</i>
Other Taxes				
4318000 - Leasehold Excise Tax	37,057	40,000	39,200	(800)
<i>Other Taxes Total</i>	<i>\$37,057</i>	<i>\$40,000</i>	<i>\$39,200</i>	<i>(\$800)</i>
Sales Tax				
4313000 - City Sales/Use Tax	68,450	69,023	87,290	18,267
<i>Sales Tax Total</i>	<i>\$68,450</i>	<i>\$69,023</i>	<i>\$87,290</i>	<i>\$18,267</i>
<b>Taxes Total</b>	<b>\$393,990</b>	<b>\$407,781</b>	<b>\$452,670</b>	<b>\$44,889</b>
<b>Charges for Services</b>				
Charges for Services				
4347161 - Facility Fee Revenue	246,297	230,016	285,364	55,348
<i>Charges for Services Total</i>	<i>\$246,297</i>	<i>\$230,016</i>	<i>\$285,364</i>	<i>\$55,348</i>
Public Facility Usage Fees				
4347125 - Commercial Rent	35,716	-	-	-
<i>Public Facility Usage Fees Total</i>	<i>\$35,716</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Charges for Services Total</b>	<b>\$282,013</b>	<b>\$230,016</b>	<b>\$285,364</b>	<b>\$55,348</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	12,598	-	-	-
6011301 - Amortization of Premium/Discount	(4,071)	-	-	-
6420000 - Capital Gains & Losses on Investments	24	-	-	-
<i>Interest Total</i>	<i>\$8,550</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	63,690	-	-	-
6311010 - Transfer from General Fund	1,219,098	1,315,230	1,315,024	(206)
6311070 - Transfers In from within same fund	404,962	-	100,000	100,000
<i>Transfers From Other Funds Total</i>	<i>\$1,687,750</i>	<i>\$1,315,230</i>	<i>\$1,415,024</i>	<i>\$99,794</i>
Other Miscellaneous Revenues				
6221010 - Rental of City Property/Non Leasehold	36,223	72,000	96,111	24,111
6221015 - Rental of City Property/Non Leasehold	1,000,000	1,000,000	1,000,000	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$1,036,223</i>	<i>\$1,072,000</i>	<i>\$1,096,111</i>	<i>\$24,111</i>
<b>Miscellaneous Revenues Total</b>	<b>\$2,732,523</b>	<b>\$2,387,230</b>	<b>\$2,511,135</b>	<b>\$123,905</b>
<b>4170 - Cheney Stadium Total</b>	<b>\$3,408,526</b>	<b>\$3,025,027</b>	<b>\$3,249,169</b>	<b>\$224,142</b>
<b>4180 - Tacoma Dome</b>				
<b>Taxes</b>				
Business Tax				
4316600 - Admission Tax	1,348,884	1,356,750	1,670,087	313,337
<i>Business Tax Total</i>	<i>\$1,348,884</i>	<i>\$1,356,750</i>	<i>\$1,670,087</i>	<i>\$313,337</i>
<b>Taxes Total</b>	<b>\$1,348,884</b>	<b>\$1,356,750</b>	<b>\$1,670,087</b>	<b>\$313,337</b>
<b>Charges for Services</b>				
Charges for Services				
4347152 - Concessions Revenue	914,307	933,950	1,195,796	261,846
4347160 - Ticketing Revenue	797,610	852,240	2,684,844	1,832,604
4347161 - Facility Fee Revenue	1,106,332	1,240,170	1,748,129	507,959
4347170 - Marketing Revenue	71,553	60,300	159,273	98,973
<i>Charges for Services Total</i>	<i>\$2,889,801</i>	<i>\$3,086,660</i>	<i>\$5,788,042</i>	<i>\$2,701,382</i>
Public Facility Usage Fees				
4347120 - Facility Rent Revenue	2,737,506	3,061,230	3,557,518	496,288
4347122 - Other Fees & Charges - Culture & Recreation	444,569	492,350	557,882	65,532
4347125 - Commercial Rent	404,750	395,970	508,778	112,808
4347140 - Other Rent	75,780	209,543	-	(209,543)
4347150 - Catering Revenues	81,194	80,400	42,863	(37,537)
4347151 - Other Concessions	222,998	240,600	308,847	68,247
4347155 - Restaurant Services	19,383	20,100	-	(20,100)
<i>Public Facility Usage Fees Total</i>	<i>\$3,986,180</i>	<i>\$4,500,193</i>	<i>\$4,975,888</i>	<i>\$475,695</i>
Transportation Fees				
4343455 - Monthly Parking Rentals - Oper	26,805	28,140	70,495	42,355
4344200 - Parking	1,629,881	1,910,505	1,977,265	66,760
4344205 - PAF Parking Lot Rental	111,500	-	219,450	219,450
<i>Transportation Fees Total</i>	<i>\$1,768,186</i>	<i>\$1,938,645</i>	<i>\$2,267,210</i>	<i>\$328,565</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Other Charges for Services				
6421400 - Surplus Scrap Sales	7,342	-	-	-
<i>Other Charges for Services Total</i>	<i>\$7,342</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Charges for Services Total</b>	<b>\$8,651,510</b>	<b>\$9,525,498</b>	<b>\$13,031,140</b>	<b>\$3,505,642</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011100 - Interest Earnings-Interfund Loans	3,590	-	-	-
6011300 - Pooled Investments Revenue	72,662	60,000	78,295	18,295
6011301 - Amortization of Premium/Discount	(24,886)	-	10,347	10,347
6420000 - Capital Gains & Losses on Investments	3,146	-	-	-
<i>Interest Total</i>	<i>\$54,512</i>	<i>\$60,000</i>	<i>\$88,642</i>	<i>\$28,642</i>
Transfers From Other Funds				
6311010 - Transfer from General Fund	1,000,000	1,018,180	965,665	(52,515)
6311070 - Transfers In from within same fund	113,901	-	-	-
6311101 - Transfer from REET 1	-	-	450,000	450,000
<i>Transfers From Other Funds Total</i>	<i>\$1,113,901</i>	<i>\$1,018,180</i>	<i>\$1,415,665</i>	<i>\$397,485</i>
Other Miscellaneous Revenues				
4342870 - Advertising	207,000	901,250	900,000	(1,250)
4342900 - Vending Machine Sales	1,697	-	462	462
4345330 - Sale of Junk & Salvage	1,687	4,020	6,553	2,533
4369800 - Cashier Over & Short	(159)	-	-	-
6221010 - Rental of City Property/Non Leasehold	11,000	-	-	-
6411000 - Gain/Loss on Disposal of Capital Assets	(2,525)	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$218,700</i>	<i>\$905,270</i>	<i>\$907,015</i>	<i>\$1,745</i>
<b>Miscellaneous Revenues Total</b>	<b>\$1,387,113</b>	<b>\$1,983,450</b>	<b>\$2,411,322</b>	<b>\$427,872</b>
<b>4180 - Tacoma Dome Total</b>	<b>\$11,387,507</b>	<b>\$12,865,698</b>	<b>\$17,112,550</b>	<b>\$4,246,852</b>
<b>4190 - Performing Arts</b>				
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	99,343	166,000	23,396	(142,604)
6011301 - Amortization of Premium/Discount	229,364	-	-	-
6420000 - Capital Gains & Losses on Investments	(53,280)	-	-	-
<i>Interest Total</i>	<i>\$275,428</i>	<i>\$166,000</i>	<i>\$23,396</i>	<i>(\$142,604)</i>
Transfers From Other Funds				
6310010 - Transf-In Bond Funds-Capital Related	997,100	-	-	-
6311010 - Transfer from General Fund	1,978,500	2,248,644	3,294,000	1,045,356
6311064 - Transfer from REET	983,865	1,000,000	-	(1,000,000)
6311101 - Transfer from REET 1	-	-	2,547,000	2,547,000
<i>Transfers From Other Funds Total</i>	<i>\$3,959,465</i>	<i>\$3,248,644</i>	<i>\$5,841,000</i>	<i>\$2,592,356</i>
<b>Miscellaneous Revenues Total</b>	<b>\$4,234,892</b>	<b>\$3,414,644</b>	<b>\$5,864,396</b>	<b>\$2,449,752</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	1,021,356	53,542	(967,814)
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$1,021,356</i>	<i>\$53,542</i>	<i>(\$967,814)</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$1,021,356</b>	<b>\$53,542</b>	<b>(\$967,814)</b>
<b>4190 - Performing Arts Total</b>	<b>\$4,234,892</b>	<b>\$4,436,000</b>	<b>\$5,917,938</b>	<b>\$1,481,938</b>
<b>4200 - Solid Waste</b>				
<b>Intergovernmental Revenues</b>				
Federal Grants				
6223200 - Indirect Fed Dept of Homeland Sec 97.036	6,340	-	-	-
<i>Federal Grants Total</i>	<i>\$6,340</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
State Grants				
6232300 - Direct WA Dept of Ecology	680,780	300,000	63,600	(236,400)
6232302 - Direct WA Military Dept	58,459	-	-	-
<i>State Grants Total</i>	<i>\$739,239</i>	<i>\$300,000</i>	<i>\$63,600</i>	<i>(\$236,400)</i>
<b>Intergovernmental Revenues Total</b>	<b>\$745,579</b>	<b>\$300,000</b>	<b>\$63,600</b>	<b>(\$236,400)</b>
<b>Charges for Services</b>				
Processing Fees				
4343760 - Other Cust Fees Revenue (Late/NSF Check)	19,683	80,000	72,000	(8,000)
<i>Processing Fees Total</i>	<i>\$19,683</i>	<i>\$80,000</i>	<i>\$72,000</i>	<i>(\$8,000)</i>
Other Charges for Services				
4343130 - Solid Waste Revenue - Residential	50,491,562	53,456,000	56,798,000	3,342,000
4343230 - Solid Waste Revenue - Commercial	43,170,077	45,904,000	49,921,000	4,017,000
4343231 - Solid Waste Nontax Revenue - Commercial	640,018	500,000	900,000	400,000
4343400 - Revenue - Wholesale	2,543,641	2,300,000	800,000	(1,500,000)
4343530 - Solid Waste Revenue - Disposal	11,150,498	13,020,000	16,717,294	3,697,294
4343630 - Solid Waste Revenue - Container Rental	641,274	1,010,000	1,300,000	290,000
4343631 - Solid Waste Nontax Rev-Container Rental	10,407	-	-	-
4343632 - Solid Waste Revenue-Commercial Recycling	2,500,329	4,436,000	3,230,000	(1,206,000)
4343730 - Solid Waste Other Service Revenues	1,527,972	1,300,000	360,000	(940,000)
4343780 - External Overhead	27,052	16,000	-	(16,000)
6418000 - Misc Non-Operating Revenue - Taxable	210	-	-	-
<i>Other Charges for Services Total</i>	<i>\$112,703,040</i>	<i>\$121,942,000</i>	<i>\$130,026,294</i>	<i>\$8,084,294</i>
<b>Charges for Services Total</b>	<b>\$112,722,723</b>	<b>\$122,022,000</b>	<b>\$130,098,294</b>	<b>\$8,076,294</b>
<b>Miscellaneous Revenues</b>				
Contributions				
6300000 - Contributions and Donations	510	-	-	-
6300020 - Contributions - Other	-	-	-	-
6371302 - CIAC-Direct State Ecology - Cash Capital	388,505	-	-	-
<i>Contributions Total</i>	<i>\$389,015</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Interest				
6011300 - Pooled Investments Revenue	1,018,091	372,000	833,000	461,000
6011301 - Amortization of Premium/Discount	(350,870)	-	-	-
6012000 - Other Interest Earnings	7,478	-	-	-
6420000 - Capital Gains & Losses on Investments	29,187	-	-	-
<i>Interest Total</i>	<i>\$703,886</i>	<i>\$372,000</i>	<i>\$833,000</i>	<i>\$461,000</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Other Miscellaneous Revenues				
4300020 - Revenue Provided for Capital Projects	-	18,879,450	-	(18,879,450)
4345300 - Misc Work Order Revenue	146,951	70,000	-	(70,000)
4369800 - Cashier Over & Short	1,830	-	-	-
4369805 - Low Income Family Assistance Discount	(98,213)	(195,000)	(190,000)	5,000
6221005 - Rental of City Property/Other Leasehold	77,415	76,000	110,000	34,000
6221010 - Rental of City Property/Non Leasehold	143	-	-	-
6221015 - Rental of City Property/Non Leasehold	193,291	154,000	-	(154,000)
6221160 - Rental/City Prop - Interfund	1,150	-	-	-
6223000 - Miscellaneous Income	5,981	-	-	-
6411000 - Gain/Loss on Disposal of Capital Assets	(133,521)	-	-	-
6411030 - Proceeds from the Sale of Capital Assets	50,820	-	-	-
Other Miscellaneous Revenues Total	\$245,848	\$18,984,450	(\$80,000)	(\$19,064,450)
<b>Miscellaneous Revenues Total</b>	<b>\$1,338,748</b>	<b>\$19,356,450</b>	<b>\$753,000</b>	<b>(\$18,603,450)</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	4,066,683	6,189,335	2,122,652
Cash Balance Total	\$-	\$4,066,683	\$6,189,335	\$2,122,652
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$4,066,683</b>	<b>\$6,189,335</b>	<b>\$2,122,652</b>
<b>4200 - Solid Waste Total</b>	<b>\$114,807,050</b>	<b>\$145,745,133</b>	<b>\$137,104,229</b>	<b>(\$8,640,904)</b>
<b>4300 - Wastewater</b>				
<b>Charges for Services</b>				
Processing Fees				
4343760 - Other Cust Fees Revenue (Late/NSF Check)	165,387	100,000	160,000	60,000
Processing Fees Total	\$165,387	\$100,000	\$160,000	\$60,000
Other Charges for Services				
4343040 - Surface Water Revenue	250,000	-	-	-
4343150 - Wastewater Revenue - Residential	76,661,112	83,179,000	97,446,000	14,267,000
4343250 - Wastewater Revenue - Commercial	23,634,914	29,322,000	27,640,000	(1,682,000)
4343251 - Wastewater Nontax Revenue - Commercial	596,684	501,000	811,000	310,000
4343252 - Wastewater Rev - Commercial -Public Auth	15,466,464	13,784,000	3,606,000	(10,178,000)
4343253 - Wastewater Rev-Interlocal Wholesale	-	-	14,100,000	14,100,000
4343750 - W/W Other Service Revenues	594,371	612,000	2,000,000	1,388,000
4343755 - W/W Revenue - Tagro Retail Sales Revenue	884,868	1,128,000	1,002,000	(126,000)
4343756 - Wastewater Nontaxable Revenue - Tagro	172,568	100,000	99,000	(1,000)
4343757 - W/W Rev - Tagro - Wholesale	51,432	22,000	85,000	63,000
4343780 - External Overhead	2,792	-	-	-
6418000 - Misc Non-Operating Revenue - Taxable	794	-	-	-
6421400 - Surplus Scrap Sales	14,236	-	100,000	100,000
Other Charges for Services Total	\$118,330,236	\$128,648,000	\$146,889,000	\$18,241,000
<b>Charges for Services Total</b>	<b>\$118,495,623</b>	<b>\$128,748,000</b>	<b>\$147,049,000</b>	<b>\$18,301,000</b>
<b>Miscellaneous Revenues</b>				
Contributions				
6300000 - Contributions and Donations	495	-	-	-
6300005 - Contributions and Donations - SD	92,133	-	-	-
6371105 - Contrib in Aid of Constr - Customer Cash	-	-	350,000	350,000
6371500 - Contrib in Aid of Constr - Other Cash	-	2,000,000	-	(2,000,000)
6379000 - Contributions - Capital	-	-	2,000,000	2,000,000
Contributions Total	\$92,628	\$2,000,000	\$2,350,000	\$350,000

# Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Interest</b>				
6011300 - Pooled Investments Revenue	1,286,259	1,039,000	1,311,000	272,000
6011301 - Amortization of Premium/Discount	(446,497)	-	-	-
6012000 - Other Interest Earnings	(1,481)	-	-	-
6420000 - Capital Gains & Losses on Investments	43,202	-	-	-
<b>Interest Total</b>	<b>\$881,483</b>	<b>\$1,039,000</b>	<b>\$1,311,000</b>	<b>\$272,000</b>
<b>Other Miscellaneous Revenues</b>				
4300020 - Revenue Provided for Capital Projects	-	41,850,145	-	(41,850,145)
4345300 - Misc Work Order Revenue	5,289	-	-	-
4360000 - Other Miscellaneous Revenue	500	-	-	-
4369800 - Cashier Over & Short	(71)	-	-	-
4369805 - Low Income Family Assistance Discount	(76,460)	(120,000)	(150,000)	(30,000)
6221010 - Rental of City Property/Non Leasehold	307	-	-	-
6221015 - Rental of City Property/Non Leasehold	415,576	401,000	1,041,900	640,900
6221160 - Rental/City Prop - Interfund	-	-	2,543,700	2,543,700
6223000 - Miscellaneous Income	118	20,000	116,137	96,137
6223005 - Miscellaneous Income - SD	17,205	-	-	-
6411000 - Gain/Loss on Disposal of Capital Assets	(191,558)	-	-	-
6411010 - Gain/Loss on Disposal of Cap Assets -TPU	(28,369)	-	-	-
<b>Other Miscellaneous Revenues Total</b>	<b>\$142,537</b>	<b>\$42,151,145</b>	<b>\$3,551,737</b>	<b>(\$38,599,408)</b>
<b>Miscellaneous Revenues Total</b>	<b>\$1,116,648</b>	<b>\$45,190,145</b>	<b>\$7,212,737</b>	<b>(\$37,977,408)</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	-	27,020,653	27,020,653
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$27,020,653</b>	<b>\$27,020,653</b>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$27,020,653</b>	<b>\$27,020,653</b>
<b>4300 - Wastewater Total</b>	<b>\$119,612,271</b>	<b>\$173,938,145</b>	<b>\$181,282,390</b>	<b>\$7,344,245</b>
<b>4301 - Surface Water</b>				
<b>Intergovernmental Revenues</b>				
State Grants				
6232300 - Direct WA Dept of Ecology	-	-	25,000	25,000
<b>State Grants Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Intergovernmental Revenues Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Charges for Services</b>				
Processing Fees				
4341000 - Charge for Services-Misc	2,865	-	-	-
4343760 - Other Cust Fees Revenue (Late/NSF Check)	12,264	-	14,000	14,000
<b>Processing Fees Total</b>	<b>\$15,129</b>	<b>\$-</b>	<b>\$14,000</b>	<b>\$14,000</b>
Other Charges for Services				
4343040 - Surface Water Revenue	55,384,456	60,501,000	67,868,000	7,367,000
4343240 - Surface Water Nontaxable Revenue	1,173,107	1,260,000	1,260,000	-
4343740 - S/WTR Other Service Revenues	354,290	300,000	300,000	-
4343780 - External Overhead	3,683	-	-	-
6418000 - Misc Non-Operating Revenue - Taxable	388	-	-	-
<b>Other Charges for Services Total</b>	<b>\$56,915,924</b>	<b>\$62,061,000</b>	<b>\$69,428,000</b>	<b>\$7,367,000</b>
<b>Charges for Services Total</b>	<b>\$56,931,053</b>	<b>\$62,061,000</b>	<b>\$69,442,000</b>	<b>\$7,381,000</b>



## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Miscellaneous Revenues</b>				
Contributions				
6300000 - Contributions and Donations	38,995	-	-	-
6300020 - Contributions - Other	-	-	-	-
6371100 - Contrib in Aid of Constr - Customer Cash	183,602	-	-	-
6371300 - CIAC-Direct State Grant Cash	(24)	-	-	-
6371301 - CIAC Direct State DOT - Cash Capital	190,000	-	-	-
6371302 - CIAC-Direct State Ecology - Cash Capital	3,337,708	1,750,000	4,640,000	2,890,000
6371305 - CIAC-Direct State Grant Cash - SD	50,000	-	-	-
6371420 - CIAC Ind Fed USDA Forest 10.664	10,000	-	-	-
<b>Contributions Total</b>	<b>\$3,810,282</b>	<b>\$1,750,000</b>	<b>\$4,640,000</b>	<b>\$2,890,000</b>
Interest				
6011300 - Pooled Investments Revenue	932,834	332,000	623,000	291,000
6011301 - Amortization of Premium/Discount	(323,719)	-	-	-
6012000 - Other Interest Earnings	(43)	-	-	-
6420000 - Capital Gains & Losses on Investments	27,883	-	-	-
<b>Interest Total</b>	<b>\$636,955</b>	<b>\$332,000</b>	<b>\$623,000</b>	<b>\$291,000</b>
Transfers From Other Funds				
6310020 - Transf-In Capital Other	383,370	-	-	-
6311000 - Transfer from Other Active Fund	3,650	-	-	-
6311061 - Capital Contribution from General Fund	10,116,861	-	-	-
6311064 - Transfer from REET	9,325	-	-	-
<b>Transfers From Other Funds Total</b>	<b>\$10,513,206</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Other Miscellaneous Revenues				
4300020 - Revenue Provided for Capital Projects	-	28,752,135	-	(28,752,135)
4345300 - Misc Work Order Revenue	24,450	-	120,000	120,000
4369800 - Cashier Over & Short	(32)	-	-	-
4369805 - Low Income Family Assistance Discount	(37,159)	(60,000)	(70,000)	(10,000)
6221010 - Rental of City Property/Non Leasehold	265	-	-	-
6221015 - Rental of City Property/Non Leasehold	357,588	438,000	-	(438,000)
6223000 - Miscellaneous Income	102	-	-	-
6411000 - Gain/Loss on Disposal of Capital Assets	(33,844)	-	-	-
6411010 - Gain/Loss on Disposal of Cap Assets -TPU	(21,741)	-	-	-
6411030 - Proceeds from the Sale of Capital Assets	5,750	-	-	-
<b>Other Miscellaneous Revenues Total</b>	<b>\$295,378</b>	<b>\$29,130,135</b>	<b>\$50,000</b>	<b>(\$29,080,135)</b>
<b>Miscellaneous Revenues Total</b>	<b>\$15,255,821</b>	<b>\$31,212,135</b>	<b>\$5,313,000</b>	<b>(\$25,899,135)</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	747,963	12,774,900	12,026,937
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$747,963</b>	<b>\$12,774,900</b>	<b>\$12,026,937</b>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$747,963</b>	<b>\$12,774,900</b>	<b>\$12,026,937</b>
<b>4301 - Surface Water Total</b>	<b>\$72,186,873</b>	<b>\$94,021,098</b>	<b>\$87,554,900</b>	<b>(\$6,466,198)</b>
<b>4450 - Union Station</b>				
<b>Miscellaneous Revenues</b>				
Interest				
6011000 - Investments-Misc. Revenue	369	500	365	(135)
<b>Interest Total</b>	<b>\$369</b>	<b>\$500</b>	<b>\$365</b>	<b>(\$135)</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Other Miscellaneous Revenues				
6362501 - Capital Lease Revenue - Nontaxable	4,315,260	3,567,805	7,953,364	4,385,559
<i>Other Miscellaneous Revenues Total</i>	<i>\$4,315,260</i>	<i>\$3,567,805</i>	<i>\$7,953,364</i>	<i>\$4,385,559</i>
<b>Miscellaneous Revenues Total</b>	<b>\$4,315,629</b>	<b>\$3,568,305</b>	<b>\$7,953,729</b>	<b>\$4,385,424</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	9,100	9,235	135
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$9,100</i>	<i>\$9,235</i>	<i>\$135</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$9,100</b>	<b>\$9,235</b>	<b>\$135</b>
<b>4450 - Union Station Total</b>	<b>\$4,315,629</b>	<b>\$3,577,405</b>	<b>\$7,962,964</b>	<b>\$4,385,559</b>
<b>4500 - Rail</b>				
<b>Charges for Services</b>				
Processing Fees				
4343500 - Revenue - Other	608,576	958,800	522,000	(436,800)
4343760 - Other Cust Fees Revenue (Late/NSF Check)	15,339	-	-	-
<i>Processing Fees Total</i>	<i>\$623,916</i>	<i>\$958,800</i>	<i>\$522,000</i>	<i>(\$436,800)</i>
Public Facility Usage Fees				
4347140 - Other Rent	1,724,963	2,006,760	2,160,000	153,240
<i>Public Facility Usage Fees Total</i>	<i>\$1,724,963</i>	<i>\$2,006,760</i>	<i>\$2,160,000</i>	<i>\$153,240</i>
Transportation Fees				
4343260 - Line Hauls - Belt Line	50,107,250	53,963,823	55,965,880	2,002,057
4343261 - Local and Miscellaneous - Belt Line	562,280	3,206,520	1,762,004	(1,444,516)
4343262 - Demurrage Revenue	2,634,240	2,148,000	2,300,000	152,000
4343264 - Miscellaneous Special Switching Revenue-	396,445	-	-	-
4343274 - Excursion Revenue - Mountain Division	1,000	-	-	-
4343276 - Rail Equipment and Vehicle Lease Revenue	62,000	-	-	-
<i>Transportation Fees Total</i>	<i>\$53,763,215</i>	<i>\$59,318,343</i>	<i>\$60,027,884</i>	<i>\$709,541</i>
Other Charges for Services				
4343780 - External Overhead	19,365	-	-	-
6421400 - Surplus Scrap Sales	29,078	-	-	-
<i>Other Charges for Services Total</i>	<i>\$48,443</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Charges for Services Total</b>	<b>\$56,160,537</b>	<b>\$62,283,903</b>	<b>\$62,709,884</b>	<b>\$425,981</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	193,522	187,200	204,000	16,800
6011301 - Amortization of Premium/Discount	(65,329)	-	-	-
6420000 - Capital Gains & Losses on Investments	3,217	-	-	-
<i>Interest Total</i>	<i>\$131,411</i>	<i>\$187,200</i>	<i>\$204,000</i>	<i>\$16,800</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Other Miscellaneous Revenues				
4345245 - Service Maintenance Transportation Fees	1,797,991	2,723,229	3,729,312	1,006,083
4345265 - Transportation Vendor Service Repair Fee	173,227	-	-	-
4345300 - Misc Work Order Revenue	22,984	-	-	-
6221015 - Rental of City Property/Non Leasehold	25,500	-	-	-
6223000 - Miscellaneous Income	194,411	-	-	-
6223005 - Miscellaneous Income - SD	10,500	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$2,224,614</i>	<i>\$2,723,229</i>	<i>\$3,729,312</i>	<i>\$1,006,083</i>
<b>Miscellaneous Revenues Total</b>	<b>\$2,356,025</b>	<b>\$2,910,429</b>	<b>\$3,933,312</b>	<b>\$1,022,883</b>
<b>Cash Balance</b>				
Cash Balance				
4300005 - Appropriation from Current Fund	-	448,925	-	(448,925)
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$448,925</i>	<i>\$-</i>	<i>(\$448,925)</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$448,925</b>	<b>\$-</b>	<b>(\$448,925)</b>
<b>4500 - Rail Total</b>	<b>\$58,516,562</b>	<b>\$65,643,257</b>	<b>\$66,643,196</b>	<b>\$999,939</b>
<b>4600 - Water Utility</b>				
<b>Charges for Services</b>				
Other Charges for Service				
4343330 - Wtr Rev - Inside City PFP Fee	-	3,422,771	3,674,646	251,875
4343331 - Wtr Rev - Outside City PFP Fee	-	2,543,702	2,768,319	224,617
<i>Other Charges for Service Total</i>	<i>\$-</i>	<i>\$5,966,473</i>	<i>\$6,442,965</i>	<i>\$476,492</i>
Processing Fees				
4343500 - Revenue - Other	-	190,000	120,000	(70,000)
4343760 - Other Cust Fees Revenue (Late/NSF Check)	35,658	50,000	40,000	(10,000)
<i>Processing Fees Total</i>	<i>\$35,658</i>	<i>\$240,000</i>	<i>\$160,000</i>	<i>(\$80,000)</i>
Other Charges for Services				
4339004 - Perm Main - Latecomer's Main Constr chgs	208,337	-	-	-
4343120 - Water Revenue - Residential	85,413,774	89,013,581	98,999,300	9,985,719
4343220 - Water Revenue - Commercial/Industrial	23,802,649	21,523,007	24,540,323	3,017,316
4343221 - Water Revenue - COT	759,748	2,118,835	530,005	(1,588,830)
4343222 - Water Revenue - COT Fire	135,881	354,212	98,372	(255,840)
4343223 - Water Revenue - Public Utilities	4,379,904	-	-	-
4343224 - Water Revenue - Wholesale	7,237,725	7,807,285	4,225,910	(3,581,375)
4343229 - Water Revenue - Cascade Water Allnc Contract	5,684,304	5,493,628	5,278,268	(215,360)
4343234 - Water Revenue - COT Irrigation	5,183	1,341,276	284,443	(1,056,833)
4343320 - Water Revenue - Industrial/Commercial Sp	11,044,202	11,768,380	13,263,201	1,494,821
4343321 - Water Public Fire Protection Fee	2,324,347	-	-	-
4343322 - Water Other Revenue GE Nontaxable	130,591	80,000	80,000	-
4343323 - Other Jurisd Public Fire Protection Fee	2,815,723	-	-	-
4343325 - Wtr Residential Fire Service	10,095	279,097	150,014	(129,083)
4343326 - Wtr Commercial Fire Service	348,147	4,897,618	5,161,103	263,485
4343327 - Wtr Residential Irrigation Service	29,550	1,641,715	2,129,607	487,892
4343328 - Wtr Commercial Irrigation Service	58,319	1,908,821	3,930,964	2,022,143

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
4343501 - Accrued Revenues	589,376	-	-	-
4343520 - Water Revenue Other	1,076,188	1,000,000	1,000,000	-
4343720 - Water Rev - Late fees	406,006	400,000	400,000	-
4343780 - External Overhead	38,393	-	-	-
6418010 - Misc Non-Operating Sales - Non-Taxable	106,374	-	-	-
6421400 - Surplus Scrap Sales	118,542	120,000	90,000	(30,000)
<i>Other Charges for Services Total</i>	<i>\$146,723,358</i>	<i>\$149,747,455</i>	<i>\$160,161,510</i>	<i>\$10,414,055</i>
<b>Charges for Services Total</b>	<b>\$146,759,016</b>	<b>\$155,953,928</b>	<b>\$166,764,475</b>	<b>\$10,810,547</b>
<b>Miscellaneous Revenues</b>				
Contributions				
6332000 - BABs Interest Federal Subsidy	5,493,067	5,516,848	5,540,624	23,776
<i>Contributions Total</i>	<i>\$5,493,067</i>	<i>\$5,516,848</i>	<i>\$5,540,624</i>	<i>\$23,776</i>
Interest				
6011300 - Pooled Investments Revenue	1,630,159	526,807	600,000	73,193
6011301 - Amortization of Premium/Discount	(555,309)	-	-	-
6012005 - Other Interest Earnings - SD	54	-	-	-
6420000 - Capital Gains & Losses on Investments	29,194	-	-	-
<i>Interest Total</i>	<i>\$1,104,098</i>	<i>\$526,807</i>	<i>\$600,000</i>	<i>\$73,193</i>
Transfers From Other Funds				
6311170 - Contribution from 4600-ASSWQ	-	12,445,176	16,021,946	3,576,770
6311185 - Contribution from 4600-SDC	6,982,881	-	-	-
<i>Transfers From Other Funds Total</i>	<i>\$6,982,881</i>	<i>\$12,445,176</i>	<i>\$16,021,946</i>	<i>\$3,576,770</i>
Other Miscellaneous Revenues				
4300020 - Revenue Provided for Capital Projects	-	(6,222,588)	(8,010,973)	(1,788,385)
4345300 - Misc Work Order Revenue	5	-	-	-
4345305 - Mechanical Shop Repairs	197,059	-	-	-
4362000 - Rental Revenues	955,273	741,053	784,583	43,530
4369800 - Cashier Over & Short	(88)	-	-	-
6223000 - Miscellaneous Income	28,149	-	-	-
6411000 - Gain/Loss on Disposal of Capital Assets	(72,343)	-	-	-
6418005 - Misc Non-Operating Sales - Taxable	957	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$1,109,012</i>	<i>(\$5,481,535)</i>	<i>(\$7,226,390)</i>	<i>(\$1,744,855)</i>
<b>Miscellaneous Revenues Total</b>	<b>\$14,689,058</b>	<b>\$13,007,296</b>	<b>\$14,936,180</b>	<b>\$1,928,884</b>
<b>Cash Balance</b>				
Cash Balance				
4300005 - Appropriation from Current Fund	-	4,821,591	9,863,115	5,041,524
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$4,821,591</i>	<i>\$9,863,115</i>	<i>\$5,041,524</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$4,821,591</b>	<b>\$9,863,115</b>	<b>\$5,041,524</b>
<b>4600 - Water Utility Total</b>	<b>\$161,448,074</b>	<b>\$173,782,815</b>	<b>\$191,563,770</b>	<b>\$17,780,955</b>
<b>4700 - Power</b>				
<b>Charges for Services</b>				
Processing Fees				
4343500 - Revenue - Other	8,000	-	-	-
4343760 - Other Cust Fees Revenue (Late/NSF Check)	250,075	-	-	-
<i>Processing Fees Total</i>	<i>\$258,075</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Public Facility Usage Fees				
4347190 - Other Revenue - Misc	6,750	-	-	-
Public Facility Usage Fees Total	\$6,750	\$-	\$-	\$-
Other Charges for Services				
4343110 - Power Revenue - Residential	298,230,534	316,291,934	334,787,388	18,495,454
4343200 - Power Intertie Capacity Assignment Rev	3,072,754	3,206,352	3,206,352	-
4343211 - Power Revenue - General	179,295,918	203,662,031	209,418,448	5,756,417
4343212 - Power Revenue - General Municipal & Tribes	5,853,023	-	-	-
4343213 - Power Revenue - Small General	50,914,572	55,667,447	58,017,173	2,349,726
4343214 - Power Revenue - Sm General-Muni & Tribes	790,421	-	-	-
4343215 - Power Revenue - General High Voltage	38,616,360	44,392,952	38,989,284	(5,403,668)
4343311 - Power Revenue - Industrial Contract	40,955,385	45,462,757	45,617,397	154,640
4343313 - Power Revenue-Street Lights-Other Public	703,414	-	-	-
4343314 - Power Revenue - Street Lights - Municipa	1,831,763	2,885,713	2,565,272	(320,441)
4343410 - Power Revenue Wholesale	147,006,999	110,516,035	83,390,186	(27,125,849)
4343501 - Accrued Revenues	985,621	-	-	-
4343504 - Rent of Oper Prop Self Assessed (No Leasehold)	215,483	-	-	-
4343505 - Rent of Oper Prop Govt (No Leasehold)	259,171	-	-	-
4343506 - Rent of Oper Prop Leasehold	2,223,782	2,769,599	2,824,560	54,961
4343507 - Interdepartment Rents from Elec Prop	4,279,161	4,466,988	4,925,388	458,400
4343509 - Power Revenue Residential - Municipal	169	-	-	-
4343510 - Power Revenue Other	(190,901)	109,065	28,282	(80,783)
4343511 - Power Revenue Other - Public Utility Tax	1,929,241	2,387,672	2,273,080	(114,592)
4343512 - Power Revenue - Temporary Service	368,830	-	-	-
4343513 - Power Revenue Other - Green Power	183,089	182,000	226,404	44,404
4343514 - Power Revenue Other Utilities	636,048	-	-	-
4343515 - Power Revenue Private Off Street Lighting	2,372,714	2,012,618	2,722,021	709,403
4343516 - Power Revenue - Capital Recovery	81,013	81,758	-	(81,758)
4343517 - Power Revenue Other - Wheeling	16,531,554	14,280,000	16,650,528	2,370,528
4343518 - Sale of Water & Water Power	1,966	-	-	-
4343519 - Power Revenue Priv Off St Lighting -Muni	31,423	-	-	-
4343640 - Mossyrock Park Camping Revenue	578,626	711,957	797,791	85,834
4343641 - Mossyrock Park Misc Revenue	134,257	-	-	-
4343645 - Taidnapam Park Camping Revenue	572,288	667,534	787,638	120,104
4343646 - Taidnapam Park Misc Revenue	93,789	-	-	-
4343650 - Mayfield Lake Park Camping Revenue	250,863	317,521	399,566	82,045
4343651 - Mayfield Lake Park Misc Revenue	62,723	-	-	-
4343655 - Alder Park Camping Revenue	632,614	777,138	824,970	47,832
4343656 - Alder Park Misc Revenue	133,047	-	-	-
4343710 - Power Revenue - Late Fees	2,075,992	2,346,839	2,323,843	(22,996)
4343780 - External Overhead	293,671	258,147	226,345	(31,802)
4343800 - CATV Revenue	34,556,743	37,543,463	32,171,293	(5,372,170)
4343810 - CATV Retail Revenue	28,951	4,932,034	38,939	(4,893,095)
4343820 - CATV Customer Refunds Revenue	(21,521)	-	-	-
4343830 - Broadband Revenue	139,769	72,000	69,600	(2,400)
4343840 - Broadband Tax Revenue	58,615	51,043	56,160	5,117
4343850 - Broadband Wholesale Revenue	878,973	2,077,286	2,230,560	153,274
4343860 - Broadband Qual Reseller Revenue	1,168,723	-	-	-
4343870 - Broadband Internet Revenue	3,700	-	-	-
4343875 - Cable Modem (ISP) Revenue	11,406,857	13,269,146	15,637,614	2,368,468
4343880 - Misc Revenue - Telecom	4,741,418	1,047,304	1,136,571	89,267
4343885 - Misc Revenue - Telecom Retail	23,411	11,046	-	(11,046)
4343895 - Interdeptmental Revenue - Telecom	446,649	474,000	590,893	116,893
4343990 - Pole Contacts Revenue	3,600	-	-	-
6223200 - Indirect Fed Dept of Homeland Sec 97.036	137,248	-	-	-
6232302 - Direct WA Military Dept	22,106	-	-	-
6415200 - Service Provided for Others-Power & Water	560,500	387,933	394,361	6,428

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
6415210 - Street Light Installations	3,100	-	-	-
6415290 - Street Light Maintenance	85,030	-	-	-
6418000 - Misc Non-Operating Revenue - Taxable	54,727	-	492,000	492,000
6418010 - Misc Non-Operating Sales - Non-Taxable	1,000	-	-	-
6421400 - Surplus Scrap Sales	1,276,745	1,589,327	945,877	(643,450)
<i>Other Charges for Services Total</i>	<i>\$857,583,718</i>	<i>\$874,908,639</i>	<i>\$864,765,784</i>	<i>(\$10,142,855)</i>
<b>Charges for Services Total</b>	<b>\$857,848,543</b>	<b>\$874,908,639</b>	<b>\$864,765,784</b>	<b>(\$10,142,855)</b>
<b>Miscellaneous Revenues</b>				
Contributions				
6332000 - BABs Interest Federal Subsidy	5,621,872	5,798,316	5,640,000	(158,316)
6333000 - CREBs Interest Federal Subsidy	1,686,300	1,739,226	1,700,000	(39,226)
<i>Contributions Total</i>	<i>\$7,308,172</i>	<i>\$7,537,542</i>	<i>\$7,340,000</i>	<i>(\$197,542)</i>
Interest				
6011000 - Investments-Misc. Revenue	956,729	-	-	-
6011300 - Pooled Investments Revenue	8,147,033	4,147,775	3,856,775	(291,000)
6011301 - Amortization of Premium/Discount	(2,668,251)	-	-	-
6012000 - Other Interest Earnings	588	-	-	-
6420000 - Capital Gains & Losses on Investments	159,865	-	-	-
<i>Interest Total</i>	<i>\$6,595,963</i>	<i>\$4,147,775</i>	<i>\$3,856,775</i>	<i>(\$291,000)</i>
Other Miscellaneous Revenues				
4345300 - Misc Work Order Revenue	5	-	-	-
4369800 - Cashier Over & Short	(441)	-	-	-
6223000 - Miscellaneous Income	25,734	-	-	-
6411030 - Proceeds from the Sale of Capital Assets	324,515	-	-	-
6421120 - Timber Sales Revenue	943,503	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$1,293,315</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$15,197,449</b>	<b>\$11,685,317</b>	<b>\$11,196,775</b>	<b>(\$488,542)</b>
<b>Cash Balance</b>				
Cash Balance				
4300005 - Appropriation from Current Fund	-	106,255,970	28,801,641	(77,454,329)
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$106,255,970</i>	<i>\$28,801,641</i>	<i>(\$77,454,329)</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$106,255,970</b>	<b>\$28,801,641</b>	<b>(\$77,454,329)</b>
<b>4700 - Power Total</b>	<b>\$873,045,992</b>	<b>\$992,849,926</b>	<b>\$904,764,200</b>	<b>(\$88,085,726)</b>
<b>4800 - TPU Self Insurance Claim</b>				
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	150,869	100,000	120,000	20,000
6011301 - Amortization of Premium/Discount	(51,465)	-	-	-
6420000 - Capital Gains & Losses on Investments	3,027	-	-	-
<i>Interest Total</i>	<i>\$102,432</i>	<i>\$100,000</i>	<i>\$120,000</i>	<i>\$20,000</i>
Transfers From Other Funds				
4360005 - Self Insurance Premium Income	2,080,008	2,480,000	2,080,000	(400,000)
<i>Transfers From Other Funds Total</i>	<i>\$2,080,008</i>	<i>\$2,480,000</i>	<i>\$2,080,000</i>	<i>(\$400,000)</i>
<b>Miscellaneous Revenues Total</b>	<b>\$2,182,440</b>	<b>\$2,580,000</b>	<b>\$2,200,000</b>	<b>(\$380,000)</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Cash Balance</b>				
Cash Balance				
4300005 - Appropriation from Current Fund	-	658,211	1,562,254	904,043
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$658,211</b>	<b>\$1,562,254</b>	<b>\$904,043</b>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$658,211</b>	<b>\$1,562,254</b>	<b>\$904,043</b>
<b>4800 - TPU Self Insurance Claim Total</b>	<b>\$2,182,440</b>	<b>\$3,238,211</b>	<b>\$3,762,254</b>	<b>\$524,043</b>
<b>4805 - TPU Low Income Assistance</b>				
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	15,586	-	-	-
<b>Interest Total</b>	<b>\$15,586</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	1,846,741	960,000	200,000	(760,000)
<b>Transfers From Other Funds Total</b>	<b>\$1,846,741</b>	<b>\$960,000</b>	<b>\$200,000</b>	<b>(\$760,000)</b>
<b>Miscellaneous Revenues Total</b>	<b>\$1,862,327</b>	<b>\$960,000</b>	<b>\$200,000</b>	<b>(\$760,000)</b>
<b>Cash Balance</b>				
Cash Balance				
4300005 - Appropriation from Current Fund	-	1,020,000	1,800,000	780,000
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$1,020,000</b>	<b>\$1,800,000</b>	<b>\$780,000</b>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$1,020,000</b>	<b>\$1,800,000</b>	<b>\$780,000</b>
<b>4805 - TPU Low Income Assistance Total</b>	<b>\$1,862,327</b>	<b>\$1,980,000</b>	<b>\$2,000,000</b>	<b>\$20,000</b>
<b>5007 - Finance Payroll/Organizational Mgmt</b>				
<b>Licenses &amp; Permits</b>				
Business Licenses & Permits				
4321010 - Fire Prevention Bureau Permits	237	-	-	-
<b>Business Licenses &amp; Permits Total</b>	<b>\$237</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Licenses &amp; Permits Total</b>	<b>\$237</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Charges for Services</b>				
Interfund Charges for Services				
4348000 - Interfund Charges for Services-Misc	(0)	-	-	-
4349050 - Lock Box Revenue	327,662	-	-	-
4349070 - Banking Svc Fees Revenue	2,206,302	-	-	-
<b>Interfund Charges for Services Total</b>	<b>\$2,533,963</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Processing Fees				
4343760 - Other Cust Fees Revenue (Late/NSF Check)	113,337	-	-	-
<b>Processing Fees Total</b>	<b>\$113,337</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Charges for Services Total</b>	<b>\$2,647,300</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	37,109	-	-	-
6011301 - Amortization of Premium/Discount	(12,667)	-	-	-
6012000 - Other Interest Earnings	189	-	-	-
6420000 - Capital Gains & Losses on Investments	605	-	-	-
<i>Interest Total</i>	<b>\$25,236</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Other Miscellaneous Revenues				
4345241 - Admin Overhead Fees Revenue	4,140	-	-	-
4345305 - Mechanical Shop Repairs	10	-	-	-
4360000 - Other Miscellaneous Revenue	6	-	-	-
6411010 - Gain/Loss on Disposal of Cap Assets -TPU	(97)	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<b>\$4,059</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues Total</b>	<b>\$29,295</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$2,205,079</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5007 - Finance Payroll/Organizational Mgmt Total</b>	<b>\$4,881,912</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5016 - Finance Management &amp; Budget</b>				
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	20,226	-	-	-
6011301 - Amortization of Premium/Discount	(6,934)	-	-	-
6420000 - Capital Gains & Losses on Investments	462	-	-	-
<i>Interest Total</i>	<b>\$13,755</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Other Miscellaneous Revenues				
6411010 - Gain/Loss on Disposal of Cap Assets -TPU	(32,269)	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<b>(\$32,269)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues Total</b>	<b>(\$18,515)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$1,282,128</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5016 - Finance Management &amp; Budget Total</b>	<b>\$1,263,613</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5027 - Business System Improvement Project</b>				
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	3,852	-	-	-
6011301 - Amortization of Premium/Discount	(1,317)	-	-	-
6420000 - Capital Gains & Losses on Investments	82	-	-	-
<i>Interest Total</i>	<b>\$2,617</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues Total</b>	<b>\$2,617</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5027 - Business System Improvement Project Total</b>	<b>\$2,617</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>



## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>5042 - IT Graphics Services</b>				
<b>Charges for Services</b>				
Interfund Charges for Services				
4349230 - Graphic Services Revenue	1,670,280	1,682,008	-	(1,682,008)
<i>Interfund Charges for Services Total</i>	<i>\$1,670,280</i>	<i>\$1,682,008</i>	<i>\$-</i>	<i>(\$1,682,008)</i>
<b>Charges for Services Total</b>	<b>\$1,670,280</b>	<b>\$1,682,008</b>	<b>\$-</b>	<b>(\$1,682,008)</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	837	-	-	-
6011301 - Amortization of Premium/Discount	121	-	-	-
6420000 - Capital Gains & Losses on Investments	(70)	-	-	-
<i>Interest Total</i>	<i>\$888</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$888</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5042 - IT Graphics Services Total</b>	<b>\$1,671,168</b>	<b>\$1,682,008</b>	<b>\$-</b>	<b>(\$1,682,008)</b>
<b>5050 - TPU Fleet Service</b>				
<b>Charges for Services</b>				
Other Charges for Services				
4345243 - Replacement Fee Credits	(396,609)	-	-	-
5195000 - Int Act Alloc-Labor Regular	3,602,673	-	-	-
5195001 - Int Act Alloc-Labor Time and half	47,473	-	-	-
5195002 - Int Act Alloc-Labor Double Time	999	-	-	-
5295001 - Int Act Alloc-Motor Pool	207,464	-	-	-
5900000 - Warehouse Overhead	422,013	-	-	-
5900001 - Fuel Overhead-Fleet	175,066	-	-	-
5900002 - Vendor Srvc Overhead	59,792	-	-	-
5900004 - Car Wash Overhead-Fleet	6	-	-	-
6421400 - Surplus Scrap Sales	1,877	-	-	-
<i>Other Charges for Services Total</i>	<i>\$4,120,754</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Charges for Services Total</b>	<b>\$4,120,754</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	143,411	125,000	125,000	-
6011301 - Amortization of Premium/Discount	(49,277)	-	-	-
6420000 - Capital Gains & Losses on Investments	3,605	-	-	-
<i>Interest Total</i>	<i>\$97,739</i>	<i>\$125,000</i>	<i>\$125,000</i>	<i>\$-</i>
Other Miscellaneous Revenues				
4345240 - Fleet Assignment Fees	6,459,481	9,344,312	14,265,897	4,921,585
4345241 - Admin Overhead Fees Revenue	2,082,579	1,831,173	2,745,393	914,220
4345300 - Misc Work Order Revenue	65,745	62,500	62,500	-
4345305 - Mechanical Shop Repairs	-	6,868,536	7,336,286	467,750
4345310 - Motor Pool Rental	(8,325)	160,000	225,000	65,000
6223000 - Miscellaneous Income	267	-	-	-
6411000 - Gain/Loss on Disposal of Capital Assets	(18,801)	-	-	-
6411030 - Proceeds from the Sale of Capital Assets	657,150	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$9,238,097</i>	<i>\$18,266,521</i>	<i>\$24,635,076</i>	<i>\$6,368,555</i>
<b>Miscellaneous Revenues Total</b>	<b>\$9,335,836</b>	<b>\$18,391,521</b>	<b>\$24,760,076</b>	<b>\$6,368,555</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Cash Balance</b>				
Cash Balance				
4300005 - Appropriation from Current Fund	-	15,025,463	-	(15,025,463)
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$15,025,463</b>	<b>\$-</b>	<b>(\$15,025,463)</b>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$15,025,463</b>	<b>\$-</b>	<b>(\$15,025,463)</b>
<b>5050 - TPU Fleet Service Total</b>	<b>\$13,456,590</b>	<b>\$33,416,984</b>	<b>\$24,760,076</b>	<b>(\$8,656,908)</b>
<b>5086 - Tacoma Training &amp; Employment Program</b>				
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	3,346	-	-	-
6011301 - Amortization of Premium/Discount	(1,140)	-	-	-
6420000 - Capital Gains & Losses on Investments	72	-	-	-
<b>Interest Total</b>	<b>\$2,278</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues Total</b>	<b>\$2,278</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$573,590</b>	<b>\$651,003</b>	<b>\$660,482</b>	<b>\$9,479</b>
<b>5086 - Tacoma Training &amp; Employment Program Total</b>	<b>\$575,868</b>	<b>\$651,003</b>	<b>\$660,482</b>	<b>\$9,479</b>
<b>5400 - PW Fleet Equipment Rental</b>				
<b>Charges for Services</b>				
Other Charges for Services				
6421400 - Surplus Scrap Sales	7,685	-	-	-
<b>Other Charges for Services Total</b>	<b>\$7,685</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Charges for Services Total</b>	<b>\$7,685</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	132,735	-	-	-
6011301 - Amortization of Premium/Discount	(45,637)	-	-	-
6420000 - Capital Gains & Losses on Investments	3,079	-	-	-
<b>Interest Total</b>	<b>\$90,176</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Transfers From Other Funds				
6310010 - Transf-In Bond Funds-Capital Related	1,252,351	-	-	-
6310020 - Transf-In Capital Other	161,568	-	-	-
6311010 - Transfer from General Fund	-	2,784,000	335,093	(2,448,907)
<b>Transfers From Other Funds Total</b>	<b>\$1,413,918</b>	<b>\$2,784,000</b>	<b>\$335,093</b>	<b>(\$2,448,907)</b>
Other Miscellaneous Revenues				
4345240 - Fleet Assignment Fees	1,769,850	2,058,288	7,940,544	5,882,256
4345241 - Admin Overhead Fees Revenue	2,800,428	1,557,816	3,692,616	2,134,800
4345242 - Full Service Maintenance Fees Revenue	3,791,611	3,998,518	-	(3,998,518)
4345280 - Warranty Revenue	75	-	-	-
4345300 - Misc Work Order Revenue	71,470	5,738,322	9,192,172	3,453,850
4345305 - Mechanical Shop Repairs	460,793	-	-	-
6411000 - Gain/Loss on Disposal of Capital Assets	(67,699)	-	-	-
6411030 - Proceeds from the Sale of Capital Assets	508,801	-	-	-
<b>Other Miscellaneous Revenues Total</b>	<b>\$9,335,329</b>	<b>\$13,352,944</b>	<b>\$20,825,332</b>	<b>\$7,472,388</b>
<b>Miscellaneous Revenues Total</b>	<b>\$10,839,424</b>	<b>\$16,136,944</b>	<b>\$21,160,425</b>	<b>\$5,023,481</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Personnel Services</b>				
Personnel Services				
5195000 - Int Act Alloc-Labor Regular	4,498,817	-	-	-
5195001 - Int Act Alloc-Labor Time and half	561,452	-	-	-
5195002 - Int Act Alloc-Labor Double Time	8,867	-	-	-
<i>Personnel Services Total</i>	<i>\$5,069,136</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Personnel Services Total</b>	<b>\$5,069,136</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Fixed Costs</b>				
Fixed Costs				
5900001 - Fuel Overhead-Fleet	221,390	-	-	-
5900004 - Car Wash Overhead-Fleet	4,518	-	-	-
<i>Fixed Costs Total</i>	<i>\$225,908</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Fixed Costs Total</b>	<b>\$225,908</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Maintenance &amp; Operations</b>				
Maintenance & Operations				
5900000 - Warehouse Overhead	801,024	-	-	-
5900002 - Vendor Srvcs Overhead	130,141	-	-	-
<i>Maintenance &amp; Operations Total</i>	<i>\$931,165</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Maintenance &amp; Operations Total</b>	<b>\$931,165</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	1,587,812	1,123,100	(464,712)
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$1,587,812</i>	<i>\$1,123,100</i>	<i>(\$464,712)</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$1,587,812</b>	<b>\$1,123,100</b>	<b>(\$464,712)</b>
<b>5400 - PW Fleet Equipment Rental Total</b>	<b>\$17,073,318</b>	<b>\$17,724,756</b>	<b>\$22,283,525</b>	<b>\$4,558,769</b>
<b>5453 - PWS Asphalt Plant</b>				
<b>Charges for Services</b>				
Interfund Charges for Services				
4348000 - Interfund Charges for Services-Misc	691,669	-	-	-
<i>Interfund Charges for Services Total</i>	<i>\$691,669</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Other Charges for Services				
4343502 - Product Sales	2,560	7,500	8,000	500
<i>Other Charges for Services Total</i>	<i>\$2,560</i>	<i>\$7,500</i>	<i>\$8,000</i>	<i>\$500</i>
<b>Charges for Services Total</b>	<b>\$694,229</b>	<b>\$7,500</b>	<b>\$8,000</b>	<b>\$500</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	1,956	-	-	-
6011301 - Amortization of Premium/Discount	(651)	-	-	-
6420000 - Capital Gains & Losses on Investments	144	-	-	-
<i>Interest Total</i>	<i>\$1,449</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Other Miscellaneous Revenues				
4345460 - Gravel Pit Crushed Rock	247,811	416,714	490,000	73,286
4345470 - Asphalt Mix Sales	554,773	1,256,000	2,400,000	1,144,000
4345480 - Asphalt Liquid Sales	1,224	466	2,000	1,534
6221000 - Rental of City Property/Other Leasehold	1,500	-	-	-
6411000 - Gain/Loss on Disposal of Capital Assets	2,800	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$808,109</i>	<i>\$1,673,180</i>	<i>\$2,892,000</i>	<i>\$1,218,820</i>
<b>Miscellaneous Revenues Total</b>	<b>\$809,558</b>	<b>\$1,673,180</b>	<b>\$2,892,000</b>	<b>\$1,218,820</b>
<b>Personnel Services</b>				
Personnel Services				
5195000 - Int Act Alloc-Labor Regular	142,227	-	-	-
5195001 - Int Act Alloc-Labor Time and half	8,870	-	-	-
5195002 - Int Act Alloc-Labor Double Time	726	-	-	-
<i>Personnel Services Total</i>	<i>\$151,823</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Personnel Services Total</b>	<b>\$151,823</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Maintenance &amp; Operations</b>				
Maintenance & Operations				
5295000 - Int Act Alloc-Equipment	381	-	-	-
5900000 - Warehouse Overhead	715,696	992,203	1,900,000	907,797
<i>Maintenance &amp; Operations Total</i>	<i>\$716,078</i>	<i>\$992,203</i>	<i>\$1,900,000</i>	<i>\$907,797</i>
<b>Maintenance &amp; Operations Total</b>	<b>\$716,078</b>	<b>\$992,203</b>	<b>\$1,900,000</b>	<b>\$907,797</b>
<b>5453 - PWS Asphalt Plant Total</b>	<b>\$2,371,688</b>	<b>\$2,672,883</b>	<b>\$4,800,000</b>	<b>\$2,127,117</b>
<b>5540 - Radio Communications Equipment</b>				
<b>Charges for Services</b>				
Processing Fees				
4343500 - Revenue - Other	1,244	-	-	-
<i>Processing Fees Total</i>	<i>\$1,244</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Other Charges for Services				
4343506 - Rent of Oper Prop Leasehold	95,009	203,557	255,016	51,459
4345380 - Radio Comm Svc-Interfund	3,805,901	3,992,510	3,876,238	(116,272)
4345381 - Radio Comm Svc - External	401,409	531,400	1,208,656	677,256
4345385 - Radio Comm Services Network User Fees	223,011	-	138,607	138,607
<i>Other Charges for Services Total</i>	<i>\$4,525,331</i>	<i>\$4,727,467</i>	<i>\$5,478,517</i>	<i>\$751,050</i>
<b>Charges for Services Total</b>	<b>\$4,526,575</b>	<b>\$4,727,467</b>	<b>\$5,478,517</b>	<b>\$751,050</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	82,952	-	-	-
6011301 - Amortization of Premium/Discount	(28,208)	-	-	-
6420000 - Capital Gains & Losses on Investments	1,137	-	-	-
<i>Interest Total</i>	<i>\$55,882</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Transfers From Other Funds				
6311000 - Transfer from Other Active Fund	503,797	-	295,200	295,200
<i>Transfers From Other Funds Total</i>	<i>\$503,797</i>	<i>\$-</i>	<i>\$295,200</i>	<i>\$295,200</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Other Miscellaneous Revenues				
4360000 - Other Miscellaneous Revenue	44,736	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$44,736</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$604,415</b>	<b>\$-</b>	<b>\$295,200</b>	<b>\$295,200</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	-	123,895	123,895
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$-</i>	<i>\$123,895</i>	<i>\$123,895</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$123,895</b>	<b>\$123,895</b>
<b>5540 - Radio Communications Equipment Total</b>	<b>\$5,130,989</b>	<b>\$4,727,467</b>	<b>\$5,897,612</b>	<b>\$1,170,145</b>
<b>5550 - Third Party Liability Claims</b>				
<b>Miscellaneous Revenues</b>				
Contributions				
4342980 - Employer-Self Ins. Contrib	7,205,897	7,395,462	7,076,728	(318,734)
<i>Contributions Total</i>	<i>\$7,205,897</i>	<i>\$7,395,462</i>	<i>\$7,076,728</i>	<i>(\$318,734)</i>
Interest				
6011300 - Pooled Investments Revenue	126,555	-	-	-
6011301 - Amortization of Premium/Discount	(42,939)	-	-	-
6420000 - Capital Gains & Losses on Investments	2,366	-	-	-
<i>Interest Total</i>	<i>\$85,981</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Other Miscellaneous Revenues				
4360000 - Other Miscellaneous Revenue	3,764	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$3,764</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$7,295,643</b>	<b>\$7,395,462</b>	<b>\$7,076,728</b>	<b>(\$318,734)</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	14,087	382,300	368,213
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$14,087</i>	<i>\$382,300</i>	<i>\$368,213</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$14,087</b>	<b>\$382,300</b>	<b>\$368,213</b>
<b>5550 - Third Party Liability Claims Total</b>	<b>\$7,295,643</b>	<b>\$7,409,549</b>	<b>\$7,459,028</b>	<b>\$49,479</b>
<b>5560 - Unemployment Compensation</b>				
<b>Miscellaneous Revenues</b>				
Contributions				
4342970 - Unemploy Comp. Contr.	629,551	706,470	1,040,005	333,535
<i>Contributions Total</i>	<i>\$629,551</i>	<i>\$706,470</i>	<i>\$1,040,005</i>	<i>\$333,535</i>
Interest				
6011300 - Pooled Investments Revenue	22,533	-	-	-
6011301 - Amortization of Premium/Discount	(7,801)	-	-	-
6420000 - Capital Gains & Losses on Investments	641	-	-	-
<i>Interest Total</i>	<i>\$15,373</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$644,924</b>	<b>\$706,470</b>	<b>\$1,040,005</b>	<b>\$333,535</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	361,316	29,286	(332,030)
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$361,316</b>	<b>\$29,286</b>	<b>(\$332,030)</b>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$361,316</b>	<b>\$29,286</b>	<b>(\$332,030)</b>
<b>5560 - Unemployment Compensation Total</b>	<b>\$644,924</b>	<b>\$1,067,786</b>	<b>\$1,069,291</b>	<b>\$1,505</b>
<b>5570 - Worker's Compensation</b>				
<b>Charges for Services</b>				
Public Facility Usage Fees				
4347190 - Other Revenue - Misc	576	-	-	-
<b>Public Facility Usage Fees Total</b>	<b>\$576</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Charges for Services Total</b>	<b>\$576</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues</b>				
Contributions				
4342950 - Ind-Ins-City Portion	18,295,367	17,780,558	18,576,558	796,000
<b>Contributions Total</b>	<b>\$18,295,367</b>	<b>\$17,780,558</b>	<b>\$18,576,558</b>	<b>\$796,000</b>
Interest				
6011300 - Pooled Investments Revenue	75,258	-	-	-
6011301 - Amortization of Premium/Discount	(25,575)	-	-	-
6420000 - Capital Gains & Losses on Investments	1,415	-	-	-
<b>Interest Total</b>	<b>\$51,098</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues Total</b>	<b>\$18,346,465</b>	<b>\$17,780,558</b>	<b>\$18,576,558</b>	<b>\$796,000</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	51,505	-	(51,505)
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$51,505</b>	<b>\$-</b>	<b>(\$51,505)</b>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$51,505</b>	<b>\$-</b>	<b>(\$51,505)</b>
<b>5570 - Worker's Compensation Total</b>	<b>\$18,347,041</b>	<b>\$17,832,063</b>	<b>\$18,576,558</b>	<b>\$744,495</b>
<b>5700 - Municipal Building Acquisition &amp; Operations</b>				
<b>Charges for Services</b>				
Processing Fees				
4343760 - Other Cust Fees Revenue (Late/NSF Check)	124	-	-	-
<b>Processing Fees Total</b>	<b>\$124</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Public Facility Usage Fees				
4347120 - Facility Rent Revenue	9,652,121	9,796,550	9,130,288	(666,262)
<b>Public Facility Usage Fees Total</b>	<b>\$9,652,121</b>	<b>\$9,796,550</b>	<b>\$9,130,288</b>	<b>(\$666,262)</b>
Other Charges for Services				
4343506 - Rent of Oper Prop Leasehold	12,720	-	-	-
<b>Other Charges for Services Total</b>	<b>\$12,720</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Charges for Services Total</b>	<b>\$9,664,966</b>	<b>\$9,796,550</b>	<b>\$9,130,288</b>	<b>(\$666,262)</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	86,643	-	-	-
6011301 - Amortization of Premium/Discount	(29,656)	-	-	-
6420000 - Capital Gains & Losses on Investments	1,915	-	-	-
<i>Interest Total</i>	<b>\$58,902</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Transfers From Other Funds				
6311010 - Transfer from General Fund	-	250,000	-	(250,000)
6311064 - Transfer from REET	-	250,000	-	(250,000)
<i>Transfers From Other Funds Total</i>	<b>\$-</b>	<b>\$500,000</b>	<b>\$-</b>	<b>(\$500,000)</b>
Other Miscellaneous Revenues				
4300020 - Revenue Provided for Capital Projects	-	450,000	-	(450,000)
4345330 - Sale of Junk & Salvage	197	-	-	-
4345390 - Central Phone Sys-Interfd	2,295,911	2,646,960	-	(2,646,960)
4345400 - Ctrl Phone Sys-I/G WSST	415,433	375,658	-	(375,658)
6221015 - Rental of City Property/Non Leasehold	5,934	-	-	-
6411000 - Gain/Loss on Disposal of Capital Assets	(55,985)	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<b>\$2,661,490</b>	<b>\$3,472,618</b>	<b>\$-</b>	<b>(\$3,472,618)</b>
<b>Miscellaneous Revenues Total</b>	<b>\$2,720,392</b>	<b>\$3,972,618</b>	<b>\$-</b>	<b>(\$3,972,618)</b>
<b>Personnel Services</b>				
Personnel Services				
5195000 - Int Act Alloc-Labor Regular	398,174	-	-	-
5195001 - Int Act Alloc-Labor Time and half	569	-	-	-
<i>Personnel Services Total</i>	<b>\$398,743</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Personnel Services Total</b>	<b>\$398,743</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Fixed Costs</b>				
Fixed Costs				
5900005 - Gen Svcs Telecomm Overhead	1,933	-	-	-
<i>Fixed Costs Total</i>	<b>\$1,933</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Fixed Costs Total</b>	<b>\$1,933</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Maintenance &amp; Operations</b>				
Maintenance & Operations				
5295000 - Int Act Alloc-Equipment	4,117	-	-	-
<i>Maintenance &amp; Operations Total</i>	<b>\$4,117</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Maintenance &amp; Operations Total</b>	<b>\$4,117</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	2,304,641	11,780	(2,292,861)
<i>Cash Balance Total</i>	<b>\$-</b>	<b>\$2,304,641</b>	<b>\$11,780</b>	<b>(\$2,292,861)</b>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$2,304,641</b>	<b>\$11,780</b>	<b>(\$2,292,861)</b>
<b>5700 - Municipal Building Acquisition &amp; Operations Total</b>	<b>\$12,790,151</b>	<b>\$16,073,809</b>	<b>\$9,142,068</b>	<b>(\$6,931,741)</b>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>5800 - General Government Internal Services</b>				
<b>Charges for Services</b>				
Processing Fees				
4343760 - Other Cust Fees Revenue (Late/NSF Check)	354	-	370,000	370,000
<i>Processing Fees Total</i>	<b>\$354</b>	<b>\$-</b>	<b>\$370,000</b>	<b>\$370,000</b>
Other Charges for Services				
6421400 - Surplus Scrap Sales	3,426	-	-	-
<i>Other Charges for Services Total</i>	<b>\$3,426</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Charges for Services Total</b>	<b>\$3,780</b>	<b>\$-</b>	<b>\$370,000</b>	<b>\$370,000</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011100 - Interest Earnings-Interfund Loans	3,927	-	-	-
6011300 - Pooled Investments Revenue	15,997	-	-	-
6011301 - Amortization of Premium/Discount	(2,532)	-	-	-
6420000 - Capital Gains & Losses on Investments	(58)	-	-	-
<i>Interest Total</i>	<b>\$17,333</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Other Miscellaneous Revenues				
4345330 - Sale of Junk & Salvage	730	-	-	-
4345390 - Central Phone Sys-Interfd	-	-	3,132,896	3,132,896
4345400 - Ctrl Phone Sys-I/G WSST	-	-	356,270	356,270
6411000 - Gain/Loss on Disposal of Capital Assets	(173,991)	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<b>(\$173,261)</b>	<b>\$-</b>	<b>\$3,489,166</b>	<b>\$3,489,166</b>
<b>Miscellaneous Revenues Total</b>	<b>(\$155,927)</b>	<b>\$-</b>	<b>\$3,489,166</b>	<b>\$3,489,166</b>
<b>Personnel Services</b>				
Personnel Services				
5195000 - Int Act Alloc-Labor Regular	88,622	-	-	-
5195001 - Int Act Alloc-Labor Time and half	67,390	-	-	-
5195002 - Int Act Alloc-Labor Double Time	1,020	-	-	-
5195004 - Int Act Alloc-Standby Time Labor	19,707	-	-	-
<i>Personnel Services Total</i>	<b>\$176,738</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Personnel Services Total</b>	<b>\$176,738</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$39,221,966</b>	<b>\$49,417,453</b>	<b>\$108,658,072</b>	<b>\$59,240,619</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	-	93,112	93,112
<i>Cash Balance Total</i>	<b>\$-</b>	<b>\$-</b>	<b>\$93,112</b>	<b>\$93,112</b>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$93,112</b>	<b>\$93,112</b>
<b>5800 - General Government Internal Services Total</b>	<b>\$39,246,557</b>	<b>\$49,417,453</b>	<b>\$112,610,350</b>	<b>\$63,192,897</b>
<b>6050 - Deferred Compensation Trust</b>				
<b>Charges for Services</b>				
Other Charges for Services				
4343503 - Other Service Fees	133,913	-	371,513	371,513
<i>Other Charges for Services Total</i>	<b>\$133,913</b>	<b>\$-</b>	<b>\$371,513</b>	<b>\$371,513</b>
<b>Charges for Services Total</b>	<b>\$133,913</b>	<b>\$-</b>	<b>\$371,513</b>	<b>\$371,513</b>



## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	13,286	-	-	-
6011301 - Amortization of Premium/Discount	(4,591)	-	-	-
6420000 - Capital Gains & Losses on Investments	343	-	-	-
<i>Interest Total</i>	<i>\$9,038</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Other Miscellaneous Revenues				
4360000 - Other Miscellaneous Revenue	265,301	477,680	48,000	(429,680)
<i>Other Miscellaneous Revenues Total</i>	<i>\$265,301</i>	<i>\$477,680</i>	<i>\$48,000</i>	<i>(\$429,680)</i>
<b>Miscellaneous Revenues Total</b>	<b>\$274,339</b>	<b>\$477,680</b>	<b>\$48,000</b>	<b>(\$429,680)</b>
<b>6050 - Deferred Compensation Trust Total</b>	<b>\$408,252</b>	<b>\$477,680</b>	<b>\$419,513</b>	<b>(\$58,167)</b>
<b>6100 - Employees Retirement</b>				
<b>Charges for Services</b>				
Public Facility Usage Fees				
4347190 - Other Revenue - Misc	26	-	-	-
<i>Public Facility Usage Fees Total</i>	<i>\$26</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Charges for Services Total</b>	<b>\$26</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Miscellaneous Revenues</b>				
Contributions				
4342920 - Employee Contribution	40,848,310	41,933,039	49,511,130	7,578,091
4342960 - Employer Contribution	46,989,009	49,225,742	58,121,765	8,896,023
6300020 - Contributions - Other	-	-	-	-
<i>Contributions Total</i>	<i>\$87,837,318</i>	<i>\$91,158,781</i>	<i>\$107,632,895</i>	<i>\$16,474,114</i>
Interest				
6011000 - Investments-Misc. Revenue	50,016,035	90,000,000	93,000,000	3,000,000
6011300 - Pooled Investments Revenue	256,840	-	-	-
6011301 - Amortization of Premium/Discount	(25,765)	-	-	-
6020000 - Dividend Income	267,881	-	-	-
6420000 - Capital Gains & Losses on Investments	25,910,967	-	-	-
6420001 - Capital Gain/Loss Investment-Retirement	350,109,632	134,000,000	138,000,000	4,000,000
<i>Interest Total</i>	<i>\$426,535,590</i>	<i>\$224,000,000</i>	<i>\$231,000,000</i>	<i>\$7,000,000</i>
<b>Miscellaneous Revenues Total</b>	<b>\$514,372,908</b>	<b>\$315,158,781</b>	<b>\$338,632,895</b>	<b>\$23,474,114</b>
<b>6100 - Employees Retirement Total</b>	<b>\$514,372,934</b>	<b>\$315,158,781</b>	<b>\$338,632,895</b>	<b>\$23,474,114</b>
<b>6120 - Relief &amp; Pension Police</b>				
<b>Miscellaneous Revenues</b>				
Contributions				
4342980 - Employer-Self Ins. Contrib	7,880,000	9,422,250	9,808,002	385,752
<i>Contributions Total</i>	<i>\$7,880,000</i>	<i>\$9,422,250</i>	<i>\$9,808,002</i>	<i>\$385,752</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Interest				
6011300 - Pooled Investments Revenue	6,958	-	6,000	6,000
6011301 - Amortization of Premium/Discount	(2,369)	-	-	-
6420000 - Capital Gains & Losses on Investments	170	-	-	-
Interest Total	\$4,760	\$-	\$6,000	\$6,000
<b>Miscellaneous Revenues Total</b>	<b>\$7,884,760</b>	<b>\$9,422,250</b>	<b>\$9,814,002</b>	<b>\$391,752</b>
<b>6120 - Relief &amp; Pension Police Total</b>	<b>\$7,884,760</b>	<b>\$9,422,250</b>	<b>\$9,814,002</b>	<b>\$391,752</b>
<b>6150 - Relief &amp; Pension Firefighters</b>				
<b>Intergovernmental Revenues</b>				
State Shared Revenue				
4335430 - Fire Insurance Prem Tax	687,233	-	-	-
State Shared Revenue Total	\$687,233	\$-	\$-	\$-
Intergovernmental Revenues Total	\$687,233	\$-	\$-	\$-
<b>Miscellaneous Revenues</b>				
Contributions				
4342980 - Employer-Self Ins. Contrib	9,870,000	12,446,343	12,456,812	10,469
Contributions Total	\$9,870,000	\$12,446,343	\$12,456,812	\$10,469
Interest				
6011300 - Pooled Investments Revenue	11,577	-	8,000	8,000
6011301 - Amortization of Premium/Discount	(3,968)	-	-	-
6420000 - Capital Gains & Losses on Investments	270	-	-	-
Interest Total	\$7,880	\$-	\$8,000	\$8,000
Other Miscellaneous Revenues				
4345135 - COBRA Participant Payments	1,051	-	-	-
Other Miscellaneous Revenues Total	\$1,051	\$-	\$-	\$-
Miscellaneous Revenues Total	\$9,878,931	\$12,446,343	\$12,464,812	\$18,469
<b>6150 - Relief &amp; Pension Firefighters Total</b>	<b>\$10,566,164</b>	<b>\$12,446,343</b>	<b>\$12,464,812</b>	<b>\$18,469</b>
<b>6430 - Health Care Trust Labor Management</b>				
<b>Charges for Services</b>				
Interfund Charges for Services				
4348150 - Interfund Charges for Svcs-Outside Agencies	170	-	-	-
Interfund Charges for Services Total	\$170	\$-	\$-	\$-
Processing Fees				
4341970 - Employee Benefit Program Services	100,000	-	-	-
Processing Fees Total	\$100,000	\$-	\$-	\$-
Charges for Services Total	\$100,170	\$-	\$-	\$-
<b>Miscellaneous Revenues</b>				
Contributions				
4342960 - Employer Contribution	1,498,505	1,407,010	1,604,476	197,466
4342980 - Employer-Self Ins. Contrib	89,344,780	105,353,719	99,338,160	(6,015,559)
Contributions Total	\$90,843,285	\$106,760,729	\$100,942,636	(\$5,818,093)

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Interest				
6011300 - Pooled Investments Revenue	528,995	60,000	-	(60,000)
6011301 - Amortization of Premium/Discount	(181,883)	-	-	-
6420000 - Capital Gains & Losses on Investments	12,185	-	-	-
<i>Interest Total</i>	<i>\$359,297</i>	<i>\$60,000</i>	<i>\$-</i>	<i>(\$60,000)</i>
Other Miscellaneous Revenues				
4345130 - H&W Other-Employer	10,021,392	13,137,278	13,559,335	422,057
4345135 - COBRA Participant Payments	198,915	-	144,000	144,000
4345140 - Retiree benefit Premium contributions	5,543,922	5,986,391	5,401,440	(584,951)
4345150 - EE Voluntary FSA Cntrb & EE Ben Prem	7,326,446	6,269,206	7,498,880	1,229,674
4360000 - Other Miscellaneous Revenue	853,055	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$23,943,730</i>	<i>\$25,392,875</i>	<i>\$26,603,655</i>	<i>\$1,210,780</i>
<b>Miscellaneous Revenues Total</b>	<b>\$115,146,312</b>	<b>\$132,213,604</b>	<b>\$127,546,291</b>	<b>(\$4,667,313)</b>
Cash Balance				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	3,833,584	5,187,034	1,353,450
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$3,833,584</i>	<i>\$5,187,034</i>	<i>\$1,353,450</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$3,833,584</b>	<b>\$5,187,034</b>	<b>\$1,353,450</b>
<b>6430 - Health Care Trust Labor Management Total</b>	<b>\$115,246,482</b>	<b>\$136,047,188</b>	<b>\$132,733,326</b>	<b>(\$3,313,863)</b>
<b>6440 - Group Life Trust</b>				
Miscellaneous Revenues				
Interest				
6011300 - Pooled Investments Revenue	40,110	-	-	-
6011301 - Amortization of Premium/Discount	(13,954)	-	-	-
6420000 - Capital Gains & Losses on Investments	1,188	-	-	-
<i>Interest Total</i>	<i>\$27,343</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
Other Miscellaneous Revenues				
4345130 - H&W Other-Employer	773,017	949,826	1,522,984	573,158
4345150 - EE Voluntary FSA Cntrb & EE Ben Prem	61	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<i>\$773,078</i>	<i>\$949,826</i>	<i>\$1,522,984</i>	<i>\$573,158</i>
<b>Miscellaneous Revenues Total</b>	<b>\$800,421</b>	<b>\$949,826</b>	<b>\$1,522,984</b>	<b>\$573,158</b>
Cash Balance				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	959,290	8,910	(950,380)
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$959,290</i>	<i>\$8,910</i>	<i>(\$950,380)</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$959,290</b>	<b>\$8,910</b>	<b>(\$950,380)</b>
<b>6440 - Group Life Trust Total</b>	<b>\$800,421</b>	<b>\$1,909,116</b>	<b>\$1,531,894</b>	<b>(\$377,222)</b>
<b>6460 - Dental Care Labor Management</b>				
Miscellaneous Revenues				
Contributions				
4342980 - Employer-Self Ins. Contrib	3,549,207	7,428,267	-	(7,428,267)
<i>Contributions Total</i>	<i>\$3,549,207</i>	<i>\$7,428,267</i>	<i>\$-</i>	<i>(\$7,428,267)</i>

## Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
Interest				
6011300 - Pooled Investments Revenue	45,392	-	-	-
6011301 - Amortization of Premium/Discount	(15,544)	-	-	-
6420000 - Capital Gains & Losses on Investments	977	-	-	-
<i>Interest Total</i>	<b>\$30,825</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
Other Miscellaneous Revenues				
4345130 - H&W Other-Employer	6,368,803	3,120,755	10,488,356	7,367,601
4345135 - COBRA Participant Payments	48,057	-	32,000	32,000
4345140 - Retiree benefit Premium contributions	453,061	736,762	1,025,890	289,128
4345150 - EE Voluntary FSA Cntrb & EE Ben Prem	12,733	-	-	-
<i>Other Miscellaneous Revenues Total</i>	<b>\$6,882,653</b>	<b>\$3,857,517</b>	<b>\$11,546,246</b>	<b>\$7,688,729</b>
<b>Miscellaneous Revenues Total</b>	<b>\$10,462,685</b>	<b>\$11,285,784</b>	<b>\$11,546,246</b>	<b>\$260,462</b>
Cash Balance				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	1,253,655	99,806	(1,153,849)
<i>Cash Balance Total</i>	<b>\$-</b>	<b>\$1,253,655</b>	<b>\$99,806</b>	<b>(\$1,153,849)</b>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$1,253,655</b>	<b>\$99,806</b>	<b>(\$1,153,849)</b>
<b>6460 - Dental Care Labor Management Total</b>	<b>\$10,462,685</b>	<b>\$12,539,439</b>	<b>\$11,646,052</b>	<b>(\$893,387)</b>
<b>6470 - Health Care Trust Firefighters</b>				
Miscellaneous Revenues				
Contributions				
4342980 - Employer-Self Ins. Contrib	5,325,135	7,026,676	7,042,636	15,960
<i>Contributions Total</i>	<b>\$5,325,135</b>	<b>\$7,026,676</b>	<b>\$7,042,636</b>	<b>\$15,960</b>
Interest				
6011300 - Pooled Investments Revenue	17,508	-	18,000	18,000
6011301 - Amortization of Premium/Discount	(5,986)	-	-	-
6420000 - Capital Gains & Losses on Investments	349	-	-	-
<i>Interest Total</i>	<b>\$11,872</b>	<b>\$-</b>	<b>\$18,000</b>	<b>\$18,000</b>
<b>Miscellaneous Revenues Total</b>	<b>\$5,337,007</b>	<b>\$7,026,676</b>	<b>\$7,060,636</b>	<b>\$33,960</b>
<b>6470 - Health Care Trust Firefighters Total</b>	<b>\$5,337,007</b>	<b>\$7,026,676</b>	<b>\$7,060,636</b>	<b>\$33,960</b>
<b>6480 - Health Care Trust Police</b>				
Miscellaneous Revenues				
Contributions				
4342980 - Employer-Self Ins. Contrib	4,129,235	5,527,293	6,554,833	1,027,540
<i>Contributions Total</i>	<b>\$4,129,235</b>	<b>\$5,527,293</b>	<b>\$6,554,833</b>	<b>\$1,027,540</b>
Interest				
6011300 - Pooled Investments Revenue	21,164	-	14,000	14,000
6011301 - Amortization of Premium/Discount	(7,287)	-	-	-
6420000 - Capital Gains & Losses on Investments	605	-	-	-
<i>Interest Total</i>	<b>\$14,482</b>	<b>\$-</b>	<b>\$14,000</b>	<b>\$14,000</b>
<b>Miscellaneous Revenues Total</b>	<b>\$4,143,717</b>	<b>\$5,527,293</b>	<b>\$6,568,833</b>	<b>\$1,041,540</b>
<b>6480 - Health Care Trust Police Total</b>	<b>\$4,143,717</b>	<b>\$5,527,293</b>	<b>\$6,568,833</b>	<b>\$1,041,540</b>

# Revenue Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>6795 - Public Facilities Districts</b>				
<b>Taxes</b>				
Sales Tax				
4313310 - Regional Ctr. Sales & Use Tax (RCW 82.14)	5,990,463	6,063,610	6,437,884	374,274
<i>Sales Tax Total</i>	<i>\$5,990,463</i>	<i>\$6,063,610</i>	<i>\$6,437,884</i>	<i>\$374,274</i>
<b>Taxes Total</b>	<b>\$5,990,463</b>	<b>\$6,063,610</b>	<b>\$6,437,884</b>	<b>\$374,274</b>
<b>Miscellaneous Revenues</b>				
Interest				
6011300 - Pooled Investments Revenue	22,236	-	-	-
6011301 - Amortization of Premium/Discount	(7,343)	-	-	-
6420000 - Capital Gains & Losses on Investments	(77)	-	-	-
<i>Interest Total</i>	<i>\$14,816</i>	<i>\$-</i>	<i>\$-</i>	<i>\$-</i>
<b>Miscellaneous Revenues Total</b>	<b>\$14,816</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Cash Balance</b>				
Cash Balance				
4300000 - Beginning Cash Balance Budget	-	-	200,000	200,000
<i>Cash Balance Total</i>	<i>\$-</i>	<i>\$-</i>	<i>\$200,000</i>	<i>\$200,000</i>
<b>Cash Balance Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$200,000</b>	<b>\$200,000</b>
<b>6795 - Public Facilities Districts Total</b>	<b>\$6,005,279</b>	<b>\$6,063,610</b>	<b>\$6,637,884</b>	<b>\$574,274</b>



## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>0010 - General Fund</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	138,754,700	192,666,843	180,304,144	(12,362,699)
5110110 - Premium Pay	1,028,109	120,000	120,000	-
5110120 - Education/Training	2,936,278	301,300	301,300	-
5110200 - Salaries & Wages - Overtime	7,461,206	5,491,200	5,464,332	(26,868)
5110225 - Salaries & Wages - Vacation	9,974,815	-	-	-
5110250 - Salaries & Wages - Sick Leave	5,160,213	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	10,339,456	-	-	-
5110400 - Salaries & Wages - Other	1,378,007	-	112,000	112,000
5110401 - Military Leave Pay	37,645	-	-	-
5110410 - Allowances	481,928	70,900	32,405	(38,495)
5110411 - Tacoma Police Dept Allowances-Plan Only	-	474,458	515,363	40,905
5110420 - PTO Cashout Pay	434,151	-	-	-
5110430 - Accrued Salaries & Wages	825,056	-	-	-
5110440 - W/A Salary & Wages	(340)	-	-	-
5110460 - Benefits Adjustment	(937,873)	20,000	-	(20,000)
5110500 - Leave Severance Payoff	919,662	1,000,000	1,500,000	500,000
5110800 - FICA Contributions	6,329,086	6,866,195	5,287,999	(1,578,195)
5110810 - Health & Welfare	28,581,699	33,822,200	31,152,702	(2,669,498)
5110811 - Dental Plan	2,950,349	2,861,298	2,778,050	(83,247)
5110812 - Personal Time Off	4,684,370	-	-	-
5110820 - Insurance-Group Life	310,738	328,487	429,657	101,171
5110825 - VEBA Employer Paid Benefit	1,516,450	1,165,600	1,623,676	458,076
5110826 - VEBA Retirement Health Savings	2,912	-	-	-
5110830 - Industrial Insurance	3,916,454	5,012,791	7,710,224	2,697,433
5110835 - State Unemployment Compensation	205,529	211,511	288,485	76,974
5110842 - Employer Retirement Contrib Fire Pension	9,870,000	12,788,390	12,413,036	(375,354)
5110846 - Employer Retirement Contrib Police Pension	7,880,000	9,528,826	9,764,095	235,269
5110850 - Pension Contributions-TERS	6,678,429	7,574,783	4,864,692	(2,710,091)
5110851 - DRS Contributions-LEOFF	6,102,384	6,449,467	7,116,614	667,147
5110852 - DRS Contributions-PERS	(881)	-	-	-
5110855 - Union Pension-Employer Paid	79,136	51,042	3,120	(47,922)
5110865 - Deferred Compensation/Defined Contribution	5,320,645	5,696,765	6,389,600	692,835
5110885 - Fringe Benefit	921,943	-	-	-
5110895 - Labor To/From Others	-	-	(1,053,760)	(1,053,760)
5110900 - Labor	421,319	(270,000)	(273,166)	(3,166)
5110901 - Labor Activity Rate - Adjustments	1,246,183	-	-	-
5195000 - Int Act Alloc-Labor Regular	(6,193,975)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	(1,943,782)	-	-	-
5195002 - Int Act Alloc-Labor Double Time	(26,845)	-	-	-
5195004 - Int Act Alloc-Standby Time Labor	-	-	-	-
5195005 - Int Act Alloc-Labor Triple Time	(0)	-	-	-
<b>Personnel Services Total</b>	<b>\$257,645,157</b>	<b>\$292,232,054</b>	<b>\$276,844,568</b>	<b>(\$15,387,486)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	426,085	418,115	283,440	(134,675)
5210015 - Cellular Phone Usage	854,325	949,868	885,644	(64,224)
5210025 - Telecom Equipment Cost	614,582	653,190	516,190	(137,000)
5210030 - Communication Fixed Fees	95,040	95,040	66,000	(29,040)
5216100 - Building Maintenance	344,566	260,000	310,000	50,000
5290005 - Int-Car Wash Settled from PM Order	21,199	19,700	20,570	870
5318010 - Music License Fees	9,461	11,976	-	(11,976)
5333010 - Admin OH Fee	2,158	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5333020 - Replacement Fee	-	-	48,965	48,965
5390003 - Int-Fleet Maint Settled from PM Order	2,176,329	2,018,600	4,646,832	2,628,232
5390004 - Int-Fleet Repl Fee Settled from PM Order	-	2,534,000	-	(2,534,000)
5390005 - Int-Fleet Fuel Settled from PM Order	2,458,983	3,084,006	2,591,774	(492,232)
5390006 - Int-Fleet Admin OH Settled from PM Order	1,378,960	699,600	1,799,304	1,099,704
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	1,812,741	2,006,008	-	(2,006,008)
5411050 - Fleet Charge Corrections	(3,356)	-	-	-
5415000 - Insurance Expense	370,998	438,225	385,716	(52,509)
5415010 - Public Liability Insurance - Self Ins	5,270,091	4,878,138	4,158,786	(719,352)
5417000 - Rent/Lease Buildings	4,063,580	4,184,666	3,747,152	(437,514)
5417005 - Rent/Lease County & City Building	670,461	737,747	847,361	109,614
5417007 - Rent/Lease Municipal Buildings	3,347,803	3,461,183	1,204,062	(2,257,121)
5417009 - Rent/Lease Radio Communications	2,891,577	3,078,801	2,979,932	(98,869)
5425010 - Credit Card Discount Fees	61,238	61,500	72,387	10,887
5524200 - Lock Box Fees	112,893	105,235	107,100	1,865
5620000 - Intergovernmental Services	27,054,943	28,036,258	27,729,325	(306,933)
5620100 - Tacoma Pierce County Humane Society	894,520	-	-	-
5900005 - Gen Svcs Telecomm Overhead	261	-	-	-
5950380 - Assmt-PW BLUS Nonbillable NCE Costs	(2,456,348)	-	-	-
<b>Fixed Costs Total</b>	<b>\$52,473,088</b>	<b>\$57,731,856</b>	<b>\$52,400,540</b>	<b>(\$5,331,316)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	614,762	589,295	645,003	55,708
5210020 - Long Distance Phone Usage	12,197	4,950	8,280	3,330
5210100 - Office Expense	438,157	429,472	233,565	(195,907)
5210200 - Food Supplies	91,792	88,150	74,150	(14,000)
5210300 - Medical Equipment & Supplies	32	-	-	-
5210400 - Safety Equipment & Supplies	545,902	590,675	717,300	126,625
5210500 - Landscape Equipment & Supplies	659	-	-	-
5210600 - Noncapital Equipment Purchases	20,366	18,600	6,000	(12,600)
5216070 - Chemicals & Gases	14	-	-	-
5216090 - Law Enforcement Materials, Equip & Supplies	539,422	375,000	1,004,742	629,742
5216110 - Automotive Supplies	100,358	10,800	31,200	20,400
5216120 - Equipment Repair and Maintenance	122,532	80,400	65,050	(15,350)
5220100 - Operating Supplies	1,803,051	2,148,759	1,540,571	(608,188)
5220150 - Computer Supplies	845,184	345,800	245,900	(99,900)
5220200 - Uniform Expenses	21,042	-	17,600	17,600
5221000 - Inventory Fuel - Internal	302,895	336,900	250,000	(86,900)
5221010 - Fuel - External	29,034	90,000	53,200	(36,800)
5221170 - Motor Pool Rental	(807)	-	-	-
5221180 - Misc Order Fee	50	-	-	-
5230100 - Repairs & Maintenance Materials Expense	157,130	39,200	54,800	15,600
5250150 - Physical Inventory Adjustments	(45,761)	18,300	(75,000)	(93,300)
5250160 - Inventory Reclaim Account	(63,454)	(124,000)	-	124,000
5250200 - Purchase Price Variance	(798)	800	-	(800)
5280900 - Equipment Charges Corrections	-	30,000	9,900	(20,100)
5290001 - Int-Mats Settled from PM Order	-	-	1,400	1,400
5290003 - Int-Equip Settled from PM Order	-	-	14,250	14,250
5290004 - Int-Motor Pool Settled from PM Order	8,224	-	-	-
5295000 - Int Act Alloc-Equipment	12,528	-	-	-
5295003 - Int Act Alloc-Mail Service	17,664	-	-	-
5295014 - Int Act Alloc-Disposal Fees	152	-	-	-



### Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5310100 - Professional Services Expense	4,230,833	4,181,410	2,795,330	(1,386,080)
5310120 - Safety Inspection Services	-	-	3,000	3,000
5311100 - Audit Services Expense	506,408	511,674	41,200	(470,474)
5311300 - Legal Service	3,316,166	3,473,587	3,928,954	455,367
5311500 - Health Care Misc External Payment	7,934	6,800	43,500	36,700
5312010 - Printing & Graphic Service	377,216	(1,800)	341,754	343,554
5312020 - Convenience Copier Charges	985,329	1,064,928	655,583	(409,345)
5318000 - Permits & Licenses Service	-	-	200	200
5320100 - Repair & Maintenance Services - Contract	546,260	577,088	641,388	64,300
5321160 - Car Wash	-	-	510	510
5330100 - External Contract Services	9,440,369	14,677,510	11,655,054	(3,022,456)
5330200 - Human Services Contracts	-	-	320,000	320,000
5333300 - Vehicle Maintenance	10,421	10,000	-	(10,000)
5340100 - Temporary Labor Services	3,009	10,000	-	(10,000)
5411000 - Transportation Expense	13,676	1,085,500	10,254	(1,075,246)
5411020 - Pool Car Usage	-	1,800	-	(1,800)
5412000 - Advertising Expense	152,576	84,025	142,116	58,091
5412020 - Printing & Binding - Commercial	10,763	526,520	-	(526,520)
5412030 - Association Dues & Subscriptions	717,784	635,710	136,760	(498,950)
5412160 - Computer Repairs	306	400	4,800	4,400
5412170 - Software Licensing & Maintenance Fees	739,050	1,119,128	1,159,770	40,642
5412180 - Software Lic & Maint Fees-Non Assessed	47	-	1,900	1,900
5413000 - Postage Expense	280,623	311,575	274,075	(37,500)
5414000 - Training and Professional Development	858,696	1,263,950	447,304	(816,646)
5414100 - Travel and Subsistence	352,914	494,250	326,322	(167,928)
5414110 - Travel Advance Clearing	1,099	-	-	-
5414150 - Tuition Reimbursement	-	-	80,000	80,000
5414200 - Participant Training Supplies	125	-	-	-
5416000 - Public Utility Services Expense	3,183,864	1,369,630	77,000	(1,292,630)
5416010 - Natural Gas Expense	99,735	130,200	106,080	(24,120)
5416020 - Wastewater Expense	104,483	105,150	162,977	57,827
5416030 - Surface Water Expense	114,089	107,710	93,538	(14,172)
5416040 - Water Expense	148,707	146,200	178,960	32,760
5416050 - Electricity Expense	578,105	595,310	628,752	33,442
5416060 - Solid Waste/Garbage Expense	184,559	207,700	204,634	(3,066)
5416130 - Specialized Fire Equipment and Supplies	125,469	-	-	-
5417001 - Rent/Lease Auto Equipment	879	200	-	(200)
5417002 - Rent/Lease Tools & Machinery	3,603	200	4,600	4,400
5417004 - Rent/Lease Others	330,351	76,052	34,700	(41,352)
5417008 - Rent/Lease City Parking	23,225	29,080	29,565	485
5418000 - Licenses and Permits	16,374	52,800	14,050	(38,750)
5418150 - Vehicle Expenses	11,487	60,000	100	(59,900)
5419000 - Utility Taxes & Assessments	1,767	3,600	2,700	(900)
5419100 - Miscellaneous Employee Reimbursements	522	10,700	4,180	(6,520)
5419101 - Cell Phone Employee Reimbursements	4,140	1,600	2,600	1,000
5419150 - Special Reimbursable - Miscellaneous	-	-	20,000	20,000
5419200 - Miscellaneous Other Services and Charges	10,128	27,450	9,700	(17,750)
5419230 - External Payments	80,000	72,000	130,000	58,000
5420000 - Injuries Damages and Judgments	2,798	6,600	1,000	(5,600)
5422100 - State Business & Occupation Tax	5	-	-	-
5423010 - Other Cust Fees Revenue (Late/NSF Check)	(438,785)	(307,100)	1,200	308,300
5426000 - Cash Discounts Taken	(9,368)	(1,800)	(600)	1,200
5427000 - Witness Fees	1,284	4,000	2,000	(2,000)
5427100 - Interpreter Services	93,123	102,000	102,000	-
5427200 - Juror Expenses	115,592	130,000	90,248	(39,752)
5428900 - Recognize Employees for Years of Service	10,411	12,200	25,000	12,800

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5429000 - Temporary Housing	671	-	-	-
5430180 - Pension Other Expenses	121,353	-	-	-
5440100 - Metro Parks Payments	5,610,369	6,679,600	10,751,180	4,071,580
5440200 - Tacoma-Pierce County Health	2,272,580	-	2,545,580	2,545,580
5900000 - Warehouse Overhead	13,143	-	-	-
5900002 - Vendor Svcs Overhead	4,286	-	-	-
6586000 - Agency Type Disbursements	-	84,508	84,508	-
6842000 - Insurance Recoveries	(72,644)	-	-	-
6842010 - Compensation for Loss Capital Assets	(57,786)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$40,812,446</b>	<b>\$44,812,746</b>	<b>\$43,213,937</b>	<b>(\$1,598,809)</b>
<b>Contributions &amp; Transfers</b>				
6510020 - Contribution to Foss Waterway Dev Auth	9,735	250,000	-	(250,000)
6530200 - Transfer to Other Funds	823,648	738,086	2,722,379	1,984,293
6530600 - Contr to Tacoma Comm Redevelop Authority	1,400	-	-	-
6532100 - Transfer to Capital Improvement Prog	29,097	-	3,052,000	3,052,000
6532150 - Transfer to Contingency Fund	-	-	750,000	750,000
6538500 - Transfer to Performing Arts Center	1,978,500	2,248,644	3,294,000	1,045,356
6538600 - Transfer to Convention Center	-	4,179,405	3,508,631	(670,774)
6538650 - Transfer to Cheney Stadium	1,091,634	1,315,230	1,315,024	(206)
6538770 - Transfer to Traffic Enforcement Fund	1,389,949	2,654,266	1,352,369	(1,301,897)
6539200 - Transfer Transp Capital Fund	19,890,381	1,675,000	175,725	(1,499,275)
6539300 - Transfer to City Street Fund (1065)	2,148,106	13,366,957	15,229,027	1,862,070
6539400 - Transfer to Street Initiative Fund 1085	-	-	2,350,000	2,350,000
6539800 - Transfer to Tacoma Dome Operating Fu	1,000,000	1,018,180	965,665	(52,515)
6539850 - Contribution to GG Fleet Services Fund	-	-	5,167,544	5,167,544
6539880 - Transfer to Permit Services Fund	1,292,000	830,700	1,346,904	516,204
6539881 - Transfer to Permit Fund-Fee Waivers	-	200,000	50,000	(150,000)
6545000 - External Contributions	-	-	100,000	100,000
<b>Contributions &amp; Transfers Total</b>	<b>\$29,654,450</b>	<b>\$28,476,468</b>	<b>\$41,379,268</b>	<b>\$12,902,800</b>
<b>Debt Service</b>				
6540060 - Transf to Debt Svc 2006B (1997A Refundin	891,431	1,188,575	-	(1,188,575)
6540091 - Transf to Debt Svc 2009A Cheney	127,465	-	-	-
6540092 - Transf to Debt Svc 2009B LTGO Dock&Salsh	423,632	423,632	423,632	-
6540099 - Transf to Debt Svc Public Wrks Trust Fnd	2,111,362	2,080,563	2,049,765	(30,798)
6540102 - Transf to Debt Svc 2010B LTGO Refunding	184,566	940,309	938,655	(1,654)
6540103 - Transf to Debt Svc 2010C LTGO Refunding	313,261	1,290,439	1,288,506	(1,933)
6540104 - Transf to Debt Svc 2010D LTGO BAs	1,237,693	2,302,649	2,283,622	(19,027)
6540105 - Transf to Debt Svc 2010E LTGO RZ Econ Dv	994,768	1,479,623	1,463,212	(16,411)
6540130 - Transf to Debt Svc 2013 LTGO Refunding	55,036	1,086,650	-	(1,086,650)
6540140 - Transf to Debt Svc 2015 LTGO Refunding	-	-	938,617	938,617
6540970 - Transf to Debt Svc 1997B LTGO Capital	4,000,000	5,180,000	5,120,000	(60,000)
6615000 - Other Debt Service Costs	4,000,000	6,000,000	-	(6,000,000)
6621000 - Interest Expenses - Other	51,590	-	-	-
<b>Debt Service Total</b>	<b>\$14,390,804</b>	<b>\$21,972,440</b>	<b>\$14,506,010</b>	<b>(\$7,466,430)</b>
<b>Capital Outlay</b>				
5621000 - Buildings	57,169	-	-	-
5641500 - Moveable Equipment Over \$5k	860,639	55,000	20,500	(34,500)
5642500 - Stationary Equipment Over \$5k	85,734	30,000	-	(30,000)
5643500 - Furniture & Fixtures Over \$5k	133,890	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5644500 - Communications Equipment Over \$5k	19,227	-	400,000	400,000
5645500 - Data Processing Equipment Over \$5k	805,921	-	140,000	140,000
5645505 - Software Over \$5K	-	30,000	10,000	(20,000)
5661000 - Library Materials	2,398,124	2,170,704	2,170,704	-
<b>Capital Outlay Total</b>	<b>\$4,360,705</b>	<b>\$2,285,704</b>	<b>\$2,741,204</b>	<b>\$455,500</b>
<b>Assessments</b>	<b>(\$18,891,860)</b>	<b>(\$22,965,922)</b>	<b>\$29,363,059</b>	<b>\$52,328,980</b>
<b>0010 - General Fund Total</b>	<b>\$380,444,789</b>	<b>\$424,545,347</b>	<b>\$460,448,587</b>	<b>\$35,903,240</b>
<b>1020 - Courts Special Revenue</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	59,696	74,175	77,711	3,536
5110300 - Salaries & Wages - Other Paid Leave	2,942	-	-	-
5110430 - Accrued Salaries & Wages	2,129	-	-	-
5110800 - FICA Contributions	5,184	5,674	5,945	271
5110810 - Health & Welfare	38	22,906	23,586	680
5110811 - Dental Plan	-	1,934	2,101	167
5110812 - Personal Time Off	4,737	-	-	-
5110820 - Insurance-Group Life	131	111	171	60
5110830 - Industrial Insurance	724	1,821	1,572	(249)
5110835 - State Unemployment Compensation	75	82	124	43
5110850 - Pension Contributions-TERS	7,281	8,011	8,606	595
<b>Personnel Services Total</b>	<b>\$82,937</b>	<b>\$114,714</b>	<b>\$119,816</b>	<b>\$5,102</b>
<b>Fixed Costs</b>				
5415000 - Insurance Expense	4	4	-	(4)
5415010 - Public Liability Insurance - Self Ins	-	1,544	-	(1,544)
<b>Fixed Costs Total</b>	<b>\$4</b>	<b>\$1,548</b>	<b>\$-</b>	<b>(\$1,548)</b>
<b>Maintenance &amp; Operations</b>				
5216120 - Equipment Repair and Maintenance	-	23,000	23,000	-
5310100 - Professional Services Expense	7,875	10,500	10,500	-
5320100 - Repair & Maintenance Services - Contract	-	-	6,000	6,000
<b>Maintenance &amp; Operations Total</b>	<b>\$7,875</b>	<b>\$33,500</b>	<b>\$39,500</b>	<b>\$6,000</b>
<b>1020 - Courts Special Revenue Total</b>	<b>\$90,816</b>	<b>\$149,762</b>	<b>\$159,316</b>	<b>\$9,554</b>
<b>1030 - Contingency Fund</b>				
<b>Maintenance &amp; Operations</b>				
5312010 - Printing & Graphic Service	6,400	-	-	-
5330100 - External Contract Services	150,000	750,000	750,000	-
5413000 - Postage Expense	10,801	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$167,201</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$2,262</b>	<b>\$1,878</b>	<b>\$2,809</b>	<b>\$931</b>
<b>1030 - Contingency Fund Total</b>	<b>\$169,463</b>	<b>\$751,878</b>	<b>\$752,809</b>	<b>\$931</b>
<b>1050 - PWS Transportation Revenues</b>				
<b>Contributions &amp; Transfers</b>				
6539200 - Transfer Transp Capital Fund	-	-	900,000	900,000
6539300 - Transfer to City Street Fund (1065)	-	-	7,227,300	7,227,300
<b>Contributions &amp; Transfers Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$8,127,300</b>	<b>\$8,127,300</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Debt Service</b>				
6540099 - Transf to Debt Svc Public Wrks Trust Fnd	-	-	230,816	230,816
<b>Debt Service Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$230,816</b>	<b>\$230,816</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$1,181,884</b>	<b>\$1,181,884</b>
<b>1050 - PWS Transportation Revenues Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$9,540,000</b>	<b>\$9,540,000</b>
<b>1060 - PWS Transportation Capital &amp; Engineering</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	7,263,474	4,521,360	3,899,935	(621,425)
5110110 - Premium Pay	49,781	-	-	-
5110120 - Education/Training	119,947	-	-	-
5110200 - Salaries & Wages - Overtime	650,594	-	-	-
5110225 - Salaries & Wages - Vacation	451,674	-	-	-
5110250 - Salaries & Wages - Sick Leave	270,230	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	467,750	-	-	-
5110400 - Salaries & Wages - Other	61,471	-	-	-
5110410 - Allowances	12,387	-	3,360	3,360
5110420 - PTO Cashout Pay	9,923	-	-	-
5110430 - Accrued Salaries & Wages	(195,982)	-	-	-
5110460 - Benefits Adjustment	97,632	-	-	-
5110500 - Leave Severance Payoff	6,004	-	-	-
5110800 - FICA Contributions	716,117	343,913	296,572	(47,341)
5110810 - Health & Welfare	1,639,223	796,812	709,261	(87,551)
5110811 - Dental Plan	169,788	67,275	63,170	(4,104)
5110812 - Personal Time Off	204,513	-	-	-
5110820 - Insurance-Group Life	27,395	6,782	8,580	1,798
5110826 - VEBA Retirement Health Savings	7,448	-	-	-
5110830 - Industrial Insurance	577,731	234,949	149,108	(85,841)
5110835 - State Unemployment Compensation	10,375	4,974	6,240	1,266
5110850 - Pension Contributions-TERS	931,256	488,307	431,874	(56,433)
5110855 - Union Pension-Employer Paid	15,980	782	572	(210)
5110890 - Capital Labor Credit	-	(6,465,153)	(5,568,673)	896,480
5110900 - Labor	(11,934)	-	-	-
5110901 - Labor Activity Rate - Adjustments	(14,269)	-	-	-
5190000 - Int-Labor Settled from Proj	38,785	-	-	-
5195000 - Int Act Alloc-Labor Regular	(1,374,870)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	(55,353)	-	-	-
5195002 - Int Act Alloc-Labor Double Time	(58,945)	-	-	-
5195004 - Int Act Alloc-Standby Time Labor	-	-	-	-
<b>Personnel Services Total</b>	<b>\$12,088,127</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$0)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	22,210	-	-	-
5210015 - Cellular Phone Usage	56,153	-	-	-
5210025 - Telecom Equipment Cost	44,995	-	-	-
5290005 - Int-Car Wash Settled from PM Order	325	-	-	-
5321000 - Inventory Fuel - External	745	-	-	-
5333010 - Admin OH Fee	813	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	236,582	-	-	-
5390005 - Int-Fleet Fuel Settled from PM Order	224,507	-	-	-
5390006 - Int-Fleet Admin OH Settled from PM Order	218,181	-	-	-
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	513,427	-	-	-
5411050 - Fleet Charge Corrections	-	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5415000 - Insurance Expense	65,538	354	-	(354)
5415010 - Public Liability Insurance - Self Ins	336,417	-	-	-
5417007 - Rent/Lease Municipal Buildings	278,720	-	-	-
5417009 - Rent/Lease Radio Communications	140,005	-	-	-
5900001 - Fuel Overhead-Fleet	22	-	-	-
5900005 - Gen Svcs Telecomm Overhead	8	-	-	-
5950381 - Assmt-PW Streets Community Work	(227,976)	-	-	-
5950384 - Assmt-PWS Alley Grading	(468,750)	-	-	-
<b>Fixed Costs Total</b>	<b>\$1,441,922</b>	<b>\$354</b>	<b>\$-</b>	<b>(\$354)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	4,403	-	-	-
5210020 - Long Distance Phone Usage	688	-	-	-
5210100 - Office Expense	21,777	-	-	-
5210200 - Food Supplies	1,440	-	-	-
5210400 - Safety Equipment & Supplies	15,489	-	-	-
5216070 - Chemicals & Gases	2,945	-	-	-
5216120 - Equipment Repair and Maintenance	2,554	-	-	-
5220100 - Operating Supplies	1,521,688	-	-	-
5220150 - Computer Supplies	66,908	-	-	-
5230100 - Repairs & Maintenance Materials Expense	21,841	-	-	-
5250150 - Physical Inventory Adjustments	(274)	-	-	-
5250160 - Inventory Reclaim Account	(48,444)	-	-	-
5250200 - Purchase Price Variance	0	-	-	-
5280900 - Equipment Charges Corrections	8,810	-	-	-
5295000 - Int Act Alloc-Equipment	(607,444)	-	-	-
5295003 - Int Act Alloc-Mail Service	2,091	-	-	-
5295011 - Int Act Alloc-Nuisance Code Abatement	6,197	-	-	-
5295014 - Int Act Alloc-Disposal Fees	(56,956)	-	-	-
5295015 - Int Act Alloc-Deicing Mats from PM Order	(49,617)	-	-	-
5310100 - Professional Services Expense	157,464	-	-	-
5311100 - Audit Services Expense	16,669	-	-	-
5311500 - Health Care Misc External Payment	3,146	-	-	-
5312010 - Printing & Graphic Service	27,287	-	-	-
5312020 - Convenience Copier Charges	54,594	-	-	-
5320100 - Repair & Maintenance Services - Contract	3,530	-	-	-
5330100 - External Contract Services	1,465,378	640,000	-	(640,000)
5390000 - Int-Srvcs Settled from Proj	12,684	-	-	-
5412000 - Advertising Expense	2,194	-	-	-
5412030 - Association Dues & Subscriptions	3,629	-	-	-
5412170 - Software Licensing & Maintenance Fees	23,801	-	-	-
5413000 - Postage Expense	19,307	-	-	-
5414000 - Training and Professional Development	12,524	-	-	-
5414100 - Travel and Subsistence	3,407	-	-	-
5416000 - Public Utility Services Expense	712,964	-	-	-
5416010 - Natural Gas Expense	7,713	-	-	-
5416020 - Wastewater Expense	3,690	-	-	-
5416030 - Surface Water Expense	4,286	-	-	-
5416040 - Water Expense	56,967	-	-	-
5416050 - Electricity Expense	233,743	-	-	-
5416060 - Solid Waste/Garbage Expense	21,352	-	-	-
5417004 - Rent/Lease Others	3,212	-	-	-
5417008 - Rent/Lease City Parking	12,287	-	-	-
5418000 - Licenses and Permits	1,846	-	-	-
5419000 - Utility Taxes & Assessments	251	-	-	-
5419100 - Miscellaneous Employee Reimbursements	4,639	-	-	-
5419101 - Cell Phone Employee Reimbursements	1,360	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5419200 - Miscellaneous Other Services and Charges	172	-	-	-
5419230 - External Payments	968	-	-	-
5423010 - Other Cust Fees Revenue (Late/NSF Check)	96	-	-	-
5426000 - Cash Discounts Taken	(3,212)	-	-	-
5900000 - Warehouse Overhead	59,943	-	-	-
5909990 - OH Loading Adjustment	1,228	-	-	-
6550000 - Miscellaneous Expenses	(151,681)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$3,691,534</b>	<b>\$640,000</b>	<b>\$-</b>	<b>(\$640,000)</b>
<b>Contributions &amp; Transfers</b>				
6530200 - Transfer to Other Funds	27,009	-	-	-
6539300 - Transfer to City Street Fund (1065)	3,585,209	-	-	-
6539850 - Contribution to GG Fleet Services Fund	8,681	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$3,620,899</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Debt Service</b>				
6540099 - Transf to Debt Svc Public Wrks Trust Fnd	235,265	233,040	-	(233,040)
6611000 - Interest Expense	197,861	-	-	-
6621000 - Interest Expenses - Other	3,443	-	-	-
<b>Debt Service Total</b>	<b>\$436,568</b>	<b>\$233,040</b>	<b>\$-</b>	<b>(\$233,040)</b>
<b>Capital Outlay</b>				
5110450 - Labor Loading	483,786	-	-	-
5110900 - Labor	(829,637)	-	-	-
5110901 - Labor Activity Rate - Adjustments	(554,655)	-	-	-
5190000 - Int-Labor Settled from Proj	(8,750)	-	-	-
5190001 - Int-Labor Settled from PM Order	242	-	-	-
5195000 - Int Act Alloc-Labor Regular	4,027,611	-	-	-
5195001 - Int Act Alloc-Labor Time and half	175,324	-	-	-
5195002 - Int Act Alloc-Labor Double Time	67,711	-	-	-
5195004 - Int Act Alloc-Standby Time Labor	896	-	-	-
5210015 - Cellular Phone Usage	76	-	-	-
5210100 - Office Expense	(3,459)	-	-	-
5210200 - Food Supplies	2,642	-	-	-
5210400 - Safety Equipment & Supplies	1,114	-	-	-
5210500 - Landscape Equipment & Supplies	1,447	-	-	-
5210600 - Noncapital Equipment Purchases	6,223	-	-	-
5216100 - Building Maintenance	16,178	-	-	-
5220100 - Operating Supplies	198,260	-	-	-
5230100 - Repairs & Maintenance Materials Expense	7,988	-	-	-
5250160 - Inventory Reclaim Account	(3,604)	-	-	-
5250200 - Purchase Price Variance	0	-	-	-
5280900 - Equipment Charges Corrections	(830)	-	-	-
5290000 - Int-Mats Settled from Proj	(0)	-	-	-
5290004 - Int-Motor Pool Settled from PM Order	25	-	-	-
5295000 - Int Act Alloc-Equipment	46,563	-	-	-
5295012 - Int Act Alloc-ES Laboratory Services	28,629	-	-	-
5295014 - Int Act Alloc-Disposal Fees	413	-	-	-
5310100 - Professional Services Expense	4,731,291	-	-	-
5311300 - Legal Service	58,716	-	-	-
5312010 - Printing & Graphic Service	61,127	-	-	-
5312020 - Convenience Copier Charges	1,133	-	-	-
5318000 - Permits & Licenses Service	3,462	-	-	-
5330100 - External Contract Services	31,048,342	-	-	-
5390000 - Int-Srvcs Settled from Proj	(12,684)	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	10,494	-	-	-
5411000 - Transportation Expense	32	-	-	-

### Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5412000 - Advertising Expense	18,891	-	-	-
5413000 - Postage Expense	2,130	-	-	-
5414000 - Training and Professional Development	1,659	-	-	-
5414100 - Travel and Subsistence	1,513	-	-	-
5415000 - Insurance Expense	50,655	-	-	-
5416040 - Water Expense	69,341	-	-	-
5416050 - Electricity Expense	38,148	-	-	-
5417000 - Rent/Lease Buildings	11,250	-	-	-
5417002 - Rent/Lease Tools & Machinery	8,370	-	-	-
5417004 - Rent/Lease Others	3,808	-	-	-
5417008 - Rent/Lease City Parking	90	-	-	-
5418000 - Licenses and Permits	144,641	-	-	-
5418150 - Vehicle Expenses	30	-	-	-
5419200 - Miscellaneous Other Services and Charges	136,137	-	-	-
5420000 - Injuries Damages and Judgments	20	-	-	-
5423010 - Other Cust Fees Revenue (Late/NSF Check)	1,860	-	-	-
5426000 - Cash Discounts Taken	(80)	-	-	-
5429000 - Temporary Housing	16,055	-	-	-
5490000 - Int-Misc Settled from Proj	0	-	-	-
5600000 - Planned Expenditure for Capital Projects	-	36,956,989	20,428,691	(16,528,298)
5610000 - Interfund Services	8,075	-	-	-
5611000 - Land Easement Rights of Way	21,783	-	-	-
5620000 - Intergovernmental Services	3,743	-	-	-
5621100 - Land	10,911	-	-	-
5631000 - Other Structures & Improvements	-	350,000	-	(350,000)
5900000 - Warehouse Overhead	31,655	-	-	-
5909990 - OH Loading Adjustment	39	-	-	-
<b>Capital Outlay Total</b>	<b>\$40,146,831</b>	<b>\$37,306,989</b>	<b>\$20,428,691</b>	<b>(\$16,878,298)</b>
<b>Assessments</b>	<b>\$1,931,625</b>	<b>\$886,543</b>	<b>\$-</b>	<b>(\$886,543)</b>
<b>1060 - PWS Transportation Capital &amp; Engineering Total</b>	<b>\$63,357,506</b>	<b>\$39,066,926</b>	<b>\$20,428,691</b>	<b>(\$18,638,235)</b>
<b>1065 - PWS Ops, Engineering &amp; Transportation</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	7,643,106	12,906,499	14,630,928	1,724,430
5110110 - Premium Pay	51,476	-	-	-
5110120 - Education/Training	144,686	-	-	-
5110200 - Salaries & Wages - Overtime	792,809	256,000	259,000	3,000
5110225 - Salaries & Wages - Vacation	470,522	-	-	-
5110250 - Salaries & Wages - Sick Leave	290,542	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	456,024	-	-	-
5110400 - Salaries & Wages - Other	30	-	-	-
5110410 - Allowances	12,394	25,000	13,310	(11,690)
5110420 - PTO Cashout Pay	21,751	-	-	-
5110430 - Accrued Salaries & Wages	318,202	-	-	-
5110460 - Benefits Adjustment	(1,708,321)	-	-	-
5110500 - Leave Severance Payoff	68,977	101,800	101,800	-
5110800 - FICA Contributions	760,908	969,106	1,100,652	131,546
5110810 - Health & Welfare	1,767,643	2,796,204	3,123,441	327,237
5110811 - Dental Plan	167,613	236,082	278,188	42,107
5110812 - Personal Time Off	202,183	-	-	-
5110820 - Insurance-Group Life	2,750	19,360	31,495	12,135
5110826 - VEBA Retirement Health Savings	9,014	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110830 - Industrial Insurance	601,780	788,748	661,048	(127,699)
5110835 - State Unemployment Compensation	11,097	14,197	23,410	9,213
5110850 - Pension Contributions-TERS	979,780	1,393,902	1,585,388	191,487
5110855 - Union Pension-Employer Paid	21,300	11,254	10,868	(385)
5110900 - Labor	(92,915)	-	-	-
5110901 - Labor Activity Rate - Adjustments	1,738,242	-	-	-
5195000 - Int Act Alloc-Labor Regular	(5,716,139)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	(276,107)	-	-	-
5195002 - Int Act Alloc-Labor Double Time	(32,276)	-	-	-
5195003 - Int Act Alloc-High Time Labor	6	-	-	-
5195004 - Int Act Alloc-Standby Time Labor	(896)	-	-	-
<b>Personnel Services Total</b>	<b>\$8,706,183</b>	<b>\$19,518,150</b>	<b>\$21,819,529</b>	<b>\$2,301,379</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	21,600	42,240	43,200	960
5210015 - Cellular Phone Usage	55,734	115,630	104,384	(11,246)
5210025 - Telecom Equipment Cost	44,987	106,414	101,276	(5,138)
5290005 - Int-Car Wash Settled from PM Order	265	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	382,080	491,336	1,504,914	1,013,578
5390004 - Int-Fleet Repl Fee Settled from PM Order	-	250,000	-	(250,000)
5390005 - Int-Fleet Fuel Settled from PM Order	238,800	689,108	543,176	(145,932)
5390006 - Int-Fleet Admin OH Settled from PM Order	217,250	293,664	577,388	283,724
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	519,952	1,023,352	-	(1,023,352)
5415000 - Insurance Expense	19,471	40,242	32,029	(8,213)
5415010 - Public Liability Insurance - Self Ins	336,417	962,094	1,148,326	186,232
5417007 - Rent/Lease Municipal Buildings	278,720	528,748	495,936	(32,812)
5417009 - Rent/Lease Radio Communications	135,303	214,082	180,240	(33,842)
5700010 - Fleet Charges	-	396,200	-	(396,200)
5900005 - Gen Svcs Telecomm Overhead	4	-	-	-
5950381 - Assmt-PW Streets Community Work	(218,028)	(501,678)	(579,642)	(77,965)
5950384 - Assmt-PWS Alley Grading	(281,250)	-	-	-
<b>Fixed Costs Total</b>	<b>\$1,751,304</b>	<b>\$4,651,432</b>	<b>\$4,151,227</b>	<b>(\$500,205)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	840	2,000	25,100	23,100
5210020 - Long Distance Phone Usage	726	1,200	1,056	(144)
5210100 - Office Expense	83,554	68,500	82,806	14,306
5210200 - Food Supplies	1,201	1,111	5,700	4,589
5210400 - Safety Equipment & Supplies	65,616	30,500	43,780	13,280
5210500 - Landscape Equipment & Supplies	-	3,000	1,500	(1,500)
5216070 - Chemicals & Gases	21	7,000	6,000	(1,000)
5216110 - Automotive Supplies	-	-	10,500	10,500
5216120 - Equipment Repair and Maintenance	4,633	16,200	20,500	4,300
5220100 - Operating Supplies	1,785,976	4,016,448	4,138,418	121,970
5220150 - Computer Supplies	25,013	51,340	50,700	(640)
5221000 - Inventory Fuel - Internal	2,040	-	-	-
5230100 - Repairs & Maintenance Materials Expense	19,817	77,250	89,700	12,450
5250150 - Physical Inventory Adjustments	(1,175)	-	-	-
5250160 - Inventory Reclaim Account	(39,092)	-	-	-
5250200 - Purchase Price Variance	(0)	-	-	-
5280900 - Equipment Charges Corrections	27,415	-	-	-
5295000 - Int Act Alloc-Equipment	83,659	-	-	-
5295011 - Int Act Alloc-Nuisance Code Abatement	2,554	-	-	-
5295012 - Int Act Alloc-ES Laboratory Services	46,145	-	-	-
5295014 - Int Act Alloc-Disposal Fees	21,320	-	-	-
5295015 - Int Act Alloc-Deicing Mats from PM Order	37,644	-	-	-
5310100 - Professional Services Expense	86,227	116,800	194,434	77,634



## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5311100 - Audit Services Expense	7,137	-	-	-
5311500 - Health Care Misc External Payment	2,567	7,300	11,500	4,200
5312010 - Printing & Graphic Service	4,610	-	13,320	13,320
5312020 - Convenience Copier Charges	54,989	103,350	51,102	(52,248)
5320100 - Repair & Maintenance Services - Contract	367	8,500	12,000	3,500
5330100 - External Contract Services	92,344	233,000	3,403,300	3,170,300
5333000 - Equipment Lease Charges	-	467,900	-	(467,900)
5411000 - Transportation Expense	58	-	700	700
5412000 - Advertising Expense	2,662	3,000	3,000	-
5412020 - Printing & Binding - Commercial	-	28,500	-	(28,500)
5412030 - Association Dues & Subscriptions	4,723	8,500	10,100	1,600
5412170 - Software Licensing & Maintenance Fees	2,771	37,800	53,000	15,200
5413000 - Postage Expense	512	1,800	7,200	5,400
5414000 - Training and Professional Development	28,141	50,000	58,000	8,000
5414100 - Travel and Subsistence	6,823	15,600	16,600	1,000
5416000 - Public Utility Services Expense	885,208	2,010,925	1,923,000	(87,925)
5416010 - Natural Gas Expense	8,495	16,800	15,000	(1,800)
5416020 - Wastewater Expense	3,894	7,562	8,200	638
5416030 - Surface Water Expense	5,424	15,476	16,400	924
5416040 - Water Expense	74,467	122,510	121,402	(1,108)
5416050 - Electricity Expense	86,187	128,100	216,000	87,900
5416060 - Solid Waste/Garbage Expense	13,691	217,956	34,700	(183,256)
5417001 - Rent/Lease Auto Equipment	26,447	-	16,000	16,000
5417002 - Rent/Lease Tools & Machinery	3,221	10,000	2,000	(8,000)
5417004 - Rent/Lease Others	15,246	32,840	161,000	128,160
5417008 - Rent/Lease City Parking	13,502	42,874	52,458	9,584
5418000 - Licenses and Permits	9,348	2,280	10,500	8,220
5419000 - Utility Taxes & Assessments	175	1,000	400	(600)
5419100 - Miscellaneous Employee Reimbursements	3,726	56,177	9,000	(47,177)
5419101 - Cell Phone Employee Reimbursements	1,960	2,880	7,680	4,800
5419200 - Miscellaneous Other Services and Charges	3,895	2,000	9,854	7,854
5420020 - Accrue Environmental Liability Adjustmt	-	150,000	-	(150,000)
5426000 - Cash Discounts Taken	(1,308)	-	-	-
5428900 - Recognize Employees for Years of Service	128	-	200	200
5900000 - Warehouse Overhead	396,848	-	170,462	170,462
6842010 - Compensation for Loss Capital Assets	(985)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$4,011,406</b>	<b>\$8,175,979</b>	<b>\$11,084,272</b>	<b>\$2,908,293</b>
<b>Contributions &amp; Transfers</b>				
6538760 - Transfer to Paths & Trails Fund	13,000	-	-	-
6539200 - Transfer Transp Capital Fund	862,851	-	-	-
6539850 - Contribution to GG Fleet Services Fund	-	-	595,000	595,000
<b>Contributions &amp; Transfers Total</b>	<b>\$875,851</b>	<b>\$-</b>	<b>\$595,000</b>	<b>\$595,000</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	15,410	-	-	-
<b>Debt Service Total</b>	<b>\$15,410</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5220100 - Operating Supplies	42,949	-	-	-
5641500 - Moveable Equipment Over \$5k	(0)	-	-	-
5645500 - Data Processing Equipment Over \$5k	-	65,000	-	(65,000)
<b>Capital Outlay Total</b>	<b>\$42,949</b>	<b>\$65,000</b>	<b>\$-</b>	<b>(\$65,000)</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<i>Assessments</i>	\$1,208,855	\$3,563,233	\$5,988,438	\$2,425,205
<b>1065 - PWS Ops, Engineering &amp; Transportation Total</b>	<b>\$16,611,958</b>	<b>\$35,973,794</b>	<b>\$43,638,466</b>	<b>\$7,664,672</b>
<b>1070 - PWS Transportation Benefit District</b>				
<b>Contributions &amp; Transfers</b>				
6510030 - Contribution to Street from TBD	3,713,430	4,792,894	5,368,000	575,107
6539400 - Transfer to Street Initiative Fund 1085	-	-	10,477,790	10,477,790
<b>Contributions &amp; Transfers Total</b>	<b>\$3,713,430</b>	<b>\$4,792,894</b>	<b>\$15,845,790</b>	<b>\$11,052,897</b>
<b>1070 - PWS Transportation Benefit District Total</b>	<b>\$3,713,430</b>	<b>\$4,792,894</b>	<b>\$15,845,790</b>	<b>\$11,052,897</b>
<b>1080 - 2% GET Gross Earnings Tax (Street Ops Maint)</b>				
<b>Contributions &amp; Transfers</b>				
6510040 - Contribution to Street Ops from 2% GET	6,184,507	13,085,638	-	(13,085,638)
<b>Contributions &amp; Transfers Total</b>	<b>\$6,184,507</b>	<b>\$13,085,638</b>	<b>\$-</b>	<b>(\$13,085,638)</b>
<b>1080 - 2% GET Gross Earnings Tax (Street Ops Maint) Total</b>	<b>\$6,184,507</b>	<b>\$13,085,638</b>	<b>\$-</b>	<b>(\$13,085,638)</b>
<b>1085 - Voted Streets Initiative</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	-	-	3,398,698	3,398,698
5110800 - FICA Contributions	-	-	260,000	260,000
5110810 - Health & Welfare	-	-	889,524	889,524
5110811 - Dental Plan	-	-	79,225	79,225
5110820 - Insurance-Group Life	-	-	7,477	7,477
5110830 - Industrial Insurance	-	-	191,074	191,074
5110835 - State Unemployment Compensation	-	-	5,438	5,438
5110850 - Pension Contributions-TERS	-	-	376,452	376,452
<b>Personnel Services Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$5,207,888</b>	<b>\$5,207,888</b>
<b>Fixed Costs</b>				
5390003 - Int-Fleet Maint Settled from PM Order	-	-	231,572	231,572
5390004 - Int-Fleet Repl Fee Settled from PM Order	-	-	7,968	7,968
5390005 - Int-Fleet Fuel Settled from PM Order	-	-	140,216	140,216
5390006 - Int-Fleet Admin OH Settled from PM Order	-	-	80,566	80,566
5415000 - Insurance Expense	-	-	57	57
5417009 - Rent/Lease Radio Communications	-	-	43,506	43,506
<b>Fixed Costs Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$503,885</b>	<b>\$503,885</b>
<b>Maintenance &amp; Operations</b>				
5319998 - M&O Costs - Planning Only	-	-	29,282,722	29,282,722
<b>Maintenance &amp; Operations Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$29,282,722</b>	<b>\$29,282,722</b>
<b>Contributions &amp; Transfers</b>				
6532100 - Transfer to Capital Improvement Prog	-	-	85,000	85,000
6538760 - Transfer to Paths & Trails Fund	-	-	455,267	455,267
6539200 - Transfer Transp Capital Fund	-	-	3,799,931	3,799,931
<b>Contributions &amp; Transfers Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$4,340,198</b>	<b>\$4,340,198</b>
<b>Assessments</b>	<b>\$-</b>	<b>\$-</b>	<b>\$613,460</b>	<b>\$613,460</b>
<b>1085 - Voted Streets Initiative Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$39,948,153</b>	<b>\$39,948,153</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1090 - TFD Special Revenue</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	4,488,073	2,254,301	186,657	(2,067,644)
5110120 - Education/Training	(3,429)	-	-	-
5110225 - Salaries & Wages - Vacation	288,151	-	-	-
5110250 - Salaries & Wages - Sick Leave	157,205	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	339,845	-	-	-
5110400 - Salaries & Wages - Other	13,541	-	-	-
5110430 - Accrued Salaries & Wages	(57,627)	-	-	-
5110460 - Benefits Adjustment	1,495	-	-	-
5110500 - Leave Severance Payoff	135	-	-	-
5110800 - FICA Contributions	84,679	40,206	8,695	(31,511)
5110810 - Health & Welfare	1,089,883	502,430	52,008	(450,423)
5110811 - Dental Plan	100,748	42,173	4,603	(37,571)
5110812 - Personal Time Off	2,721	-	-	-
5110820 - Insurance-Group Life	8,779	3,382	411	(2,971)
5110830 - Industrial Insurance	386,725	135,533	7,810	(127,722)
5110835 - State Unemployment Compensation	6,055	2,480	299	(2,181)
5110850 - Pension Contributions-TERS	8,547	13,097	10,697	(2,401)
5110851 - DRS Contributions-LEOFF	271,168	112,996	4,710	(108,286)
5110865 - Deferred Compensation/Defined Contribution	326,598	143,520	5,435	(138,085)
5110900 - Labor	35,626	-	-	-
5110901 - Labor Activity Rate - Adjustments	(10,496)	-	-	-
5195000 - Int Act Alloc-Labor Regular	16,291	-	-	-
5195001 - Int Act Alloc-Labor Time and half	286,973	-	-	-
<b>Personnel Services Total</b>	<b>\$7,841,686</b>	<b>\$3,250,119</b>	<b>\$281,324</b>	<b>(\$2,968,795)</b>
<b>Fixed Costs</b>				
5210025 - Telecom Equipment Cost	1,469	-	-	-
5216100 - Building Maintenance	-	148,000	-	(148,000)
5390003 - Int-Fleet Maint Settled from PM Order	75,641	-	-	-
5415000 - Insurance Expense	101	-	-	-
5417000 - Rent/Lease Buildings	900	-	-	-
<b>Fixed Costs Total</b>	<b>\$78,111</b>	<b>\$148,000</b>	<b>\$-</b>	<b>(\$148,000)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	3,800	-	-	-
5210100 - Office Expense	66,994	-	-	-
5210200 - Food Supplies	2,885	-	-	-
5210300 - Medical Equipment & Supplies	4,215	-	-	-
5210400 - Safety Equipment & Supplies	990,769	-	-	-
5210600 - Noncapital Equipment Purchases	9,016	-	6,000	6,000
5216110 - Automotive Supplies	424	-	-	-
5220100 - Operating Supplies	116,224	-	5,000	5,000
5220150 - Computer Supplies	77,241	-	-	-
5221180 - Misc Order Fee	(65)	-	-	-
5310100 - Professional Services Expense	362,050	-	50,000	50,000
5312010 - Printing & Graphic Service	3,682	-	-	-
5320100 - Repair & Maintenance Services - Contract	121	-	-	-
5330100 - External Contract Services	1,527,600	150,532	150,000	(532)
5411000 - Transportation Expense	47	-	-	-
5412000 - Advertising Expense	5,090	-	-	-
5412030 - Association Dues & Subscriptions	17,585	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5412170 - Software Licensing & Maintenance Fees	42,289	200,000	50,000	(150,000)
5413000 - Postage Expense	29	-	-	-
5414000 - Training and Professional Development	5,160	-	-	-
5414100 - Travel and Subsistence	11,360	-	-	-
5417004 - Rent/Lease Others	8,345	-	-	-
5419200 - Miscellaneous Other Services and Charges	3,300	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$3,258,160</b>	<b>\$350,532</b>	<b>\$261,000</b>	<b>(\$89,532)</b>
<b>Contributions &amp; Transfers</b>				
6530100 - Transfer to General Fund	29,093	-	700,000	700,000
<b>Contributions &amp; Transfers Total</b>	<b>\$29,093</b>	<b>\$-</b>	<b>\$700,000</b>	<b>\$700,000</b>
<b>Debt Service</b>				
6599570 - Other Long Term Debt Principal Payments	-	266,668	266,668	-
6611000 - Interest Expense	21,203	16,800	30,000	13,200
<b>Debt Service Total</b>	<b>\$21,203</b>	<b>\$283,468</b>	<b>\$296,668</b>	<b>\$13,200</b>
<b>Capital Outlay</b>				
5641500 - Moveable Equipment Over \$5k	2,382,159	922,088	209,100	(712,988)
5642500 - Stationary Equipment Over \$5k	291,437	-	20,000	20,000
5644500 - Communications Equipment Over \$5k	-	50,000	-	(50,000)
5645500 - Data Processing Equipment Over \$5k	204,139	119,000	-	(119,000)
<b>Capital Outlay Total</b>	<b>\$2,877,735</b>	<b>\$1,091,088</b>	<b>\$229,100</b>	<b>(\$861,988)</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$83,700</b>	<b>\$83,700</b>
<b>1090 - TFD Special Revenue Total</b>	<b>\$14,105,988</b>	<b>\$5,123,207</b>	<b>\$1,851,792</b>	<b>(\$3,271,415)</b>
<b>1100 - PWF Property Management</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	55,804	195,480	165,753	(29,727)
5110120 - Education/Training	177	-	-	-
5110200 - Salaries & Wages - Overtime	86	1,800	1,800	-
5110225 - Salaries & Wages - Vacation	910	-	-	-
5110250 - Salaries & Wages - Sick Leave	985	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	2,993	-	-	-
5110400 - Salaries & Wages - Other	303	-	-	-
5110420 - PTO Cashout Pay	1,303	-	-	-
5110430 - Accrued Salaries & Wages	1,761	-	-	-
5110460 - Benefits Adjustment	23,159	-	-	-
5110800 - FICA Contributions	4,314	14,131	12,541	(1,590)
5110810 - Health & Welfare	8,637	35,014	29,314	(5,700)
5110811 - Dental Plan	841	2,956	2,611	(345)
5110812 - Personal Time Off	3,858	-	-	-
5110820 - Insurance-Group Life	125	293	365	71
5110830 - Industrial Insurance	338	7,551	5,548	(2,002)
5110835 - State Unemployment Compensation	71	215	265	50
5110850 - Pension Contributions-TERS	6,976	21,112	18,355	(2,757)
5110900 - Labor	(6,895)	-	-	-
5110901 - Labor Activity Rate - Adjustments	(23,159)	-	-	-
5195000 - Int Act Alloc-Labor Regular	180,237	-	-	-
5195001 - Int Act Alloc-Labor Time and half	465	-	-	-
5195002 - Int Act Alloc-Labor Double Time	445	-	-	-
<b>Personnel Services Total</b>	<b>\$263,735</b>	<b>\$278,552</b>	<b>\$236,552</b>	<b>(\$42,000)</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Fixed Costs</b>				
5210015 - Cellular Phone Usage	28	-	-	-
5216100 - Building Maintenance	-	-	90,000	90,000
5333010 - Admin OH Fee	324	-	-	-
5415000 - Insurance Expense	2,548	4	2,179	2,175
<b>Fixed Costs Total</b>	<b>\$2,901</b>	<b>\$4</b>	<b>\$92,179</b>	<b>\$92,175</b>
<b>Maintenance &amp; Operations</b>				
5210100 - Office Expense	27	-	6,000	6,000
5220100 - Operating Supplies	681	-	-	-
5230100 - Repairs & Maintenance Materials Expense	3,786	10,000	15,000	5,000
5295000 - Int Act Alloc-Equipment	1,958	-	-	-
5295003 - Int Act Alloc-Mail Service	32	-	-	-
5295011 - Int Act Alloc-Nuisance Code Abatement	10	-	-	-
5295014 - Int Act Alloc-Disposal Fees	146	-	-	-
5310100 - Professional Services Expense	31,250	132,000	40,300	(91,700)
5310120 - Safety Inspection Services	-	-	2,400	2,400
5312010 - Printing & Graphic Service	2,142	-	1,000	1,000
5330100 - External Contract Services	694	3,000	-	(3,000)
5412000 - Advertising Expense	623	800	1,500	700
5412170 - Software Licensing & Maintenance Fees	17,600	30,000	32,000	2,000
5413000 - Postage Expense	217	400	1,000	600
5416020 - Wastewater Expense	755	1,860	-	(1,860)
5416030 - Surface Water Expense	2,125	3,800	23,500	19,700
5416040 - Water Expense	1,781	3,400	11,000	7,600
5416050 - Electricity Expense	4,709	9,600	25,000	15,400
5416060 - Solid Waste/Garbage Expense	3,096	5,400	-	(5,400)
5418000 - Licenses and Permits	12,392	400	-	(400)
5419000 - Utility Taxes & Assessments	8,672	10,000	10,000	-
5419200 - Miscellaneous Other Services and Charges	(724)	-	-	-
5419230 - External Payments	-	10,000	-	(10,000)
5426000 - Cash Discounts Taken	(6)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$91,967</b>	<b>\$220,660</b>	<b>\$168,700</b>	<b>(\$51,960)</b>
<b>Capital Outlay</b>				
5230100 - Repairs & Maintenance Materials Expense	3,056	-	-	-
5310100 - Professional Services Expense	24,994	-	-	-
5312010 - Printing & Graphic Service	358	-	-	-
5330100 - External Contract Services	535,781	-	-	-
5612000 - LID Assessments	-	134,400	-	(134,400)
5621000 - Buildings	-	150,000	-	(150,000)
5621100 - Land	1,238	-	-	-
5631000 - Other Structures & Improvements	-	20,000	300,000	280,000
<b>Capital Outlay Total</b>	<b>\$565,427</b>	<b>\$304,400</b>	<b>\$300,000</b>	<b>(\$4,400)</b>
<b>Assessments</b>	<b>\$27,908</b>	<b>\$171,311</b>	<b>\$118,689</b>	<b>(\$52,622)</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$512,136</b>	<b>\$512,136</b>
<b>1100 - PWF Property Management Total</b>	<b>\$951,938</b>	<b>\$974,927</b>	<b>\$1,428,256</b>	<b>\$453,329</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1110 - Local Improvement Guaranty</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	40,763	106,386	10,905	(95,481)
5110120 - Education/Training	2,331	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	2,767	-	-	-
5110400 - Salaries & Wages - Other	180	-	-	-
5110430 - Accrued Salaries & Wages	(2,665)	-	-	-
5110500 - Leave Severance Payoff	48,705	-	-	-
5110800 - FICA Contributions	11,268	8,139	834	(7,305)
5110810 - Health & Welfare	3,663	16,362	1,685	(14,677)
5110811 - Dental Plan	1,501	1,381	150	(1,231)
5110812 - Personal Time Off	724	-	-	-
5110820 - Insurance-Group Life	173	160	24	(136)
5110830 - Industrial Insurance	626	1,301	112	(1,189)
5110835 - State Unemployment Compensation	162	117	18	(99)
5110850 - Pension Contributions-TERS	11,038	11,490	1,208	(10,282)
<b>Personnel Services Total</b>	<b>\$121,234</b>	<b>\$145,335</b>	<b>\$14,935</b>	<b>(\$130,400)</b>
<b>Fixed Costs</b>				
5415000 - Insurance Expense	2	2	-	(2)
5415010 - Public Liability Insurance - Self Ins	-	594	-	(594)
<b>Fixed Costs Total</b>	<b>\$2</b>	<b>\$596</b>	<b>\$-</b>	<b>(\$596)</b>
<b>Maintenance &amp; Operations</b>				
5312010 - Printing & Graphic Service	69	-	-	-
5414000 - Training and Professional Development	120	-	-	-
5414100 - Travel and Subsistence	109	-	-	-
5416030 - Surface Water Expense	257	-	-	-
5419100 - Miscellaneous Employee Reimbursements	174	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$729</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Contributions &amp; Transfers</b>				
6530200 - Transfer to Other Funds	27,736	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$27,736</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5610000 - Interfund Services	(13,869)	-	-	-
<b>Capital Outlay Total</b>	<b>(\$13,869)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$26,325</b>	<b>\$33,331</b>	<b>\$43,268</b>	<b>\$9,937</b>
<b>1110 - Local Improvement Guaranty Total</b>	<b>\$162,157</b>	<b>\$179,262</b>	<b>\$58,203</b>	<b>(\$121,059)</b>
<b>1140 - PWE Paths &amp; Trails Reserve</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	-	48,813	-	(48,813)
5110460 - Benefits Adjustment	11,747	-	-	-
5110800 - FICA Contributions	-	3,642	-	(3,642)
5110810 - Health & Welfare	-	8,181	-	(8,181)
5110811 - Dental Plan	-	691	-	(691)
5110820 - Insurance-Group Life	-	73	-	(73)
5110830 - Industrial Insurance	-	1,445	-	(1,445)
5110835 - State Unemployment Compensation	-	54	-	(54)
5110850 - Pension Contributions-TERS	-	5,272	-	(5,272)
5110890 - Capital Labor Credit	-	(68,170)	-	68,170
<b>Personnel Services Total</b>	<b>\$11,747</b>	<b>(\$0)</b>	<b>\$-</b>	<b>\$0</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Fixed Costs</b>				
5415000 - Insurance Expense	2	2	-	(2)
<b>Fixed Costs Total</b>	<b>\$2</b>	<b>\$2</b>	<b>\$-</b>	<b>(\$2)</b>
<b>Contributions &amp; Transfers</b>				
6539200 - Transfer Transp Capital Fund	40,000	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$40,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	419	-	-	-
<b>Debt Service Total</b>	<b>\$419</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5110450 - Labor Loading	50,913	-	-	-
5110901 - Labor Activity Rate - Adjustments	(62,660)	-	-	-
5190000 - Int-Labor Settled from Proj	(30,035)	-	-	-
5195000 - Int Act Alloc-Labor Regular	810,944	-	-	-
5195001 - Int Act Alloc-Labor Time and half	29,159	-	-	-
5195002 - Int Act Alloc-Labor Double Time	1,859	-	-	-
5210015 - Cellular Phone Usage	2	-	-	-
5210100 - Office Expense	83	-	-	-
5210200 - Food Supplies	556	-	-	-
5210500 - Landscape Equipment & Supplies	4,113	-	-	-
5220100 - Operating Supplies	62,538	-	-	-
5250160 - Inventory Reclaim Account	(328)	-	-	-
5295000 - Int Act Alloc-Equipment	18,877	-	-	-
5295014 - Int Act Alloc-Disposal Fees	558	-	-	-
5310100 - Professional Services Expense	577,765	-	-	-
5312010 - Printing & Graphic Service	7,943	-	-	-
5330100 - External Contract Services	699,844	-	-	-
5412000 - Advertising Expense	1,555	-	-	-
5413000 - Postage Expense	95	-	-	-
5414100 - Travel and Subsistence	239	-	-	-
5418000 - Licenses and Permits	471	-	-	-
5419200 - Miscellaneous Other Services and Charges	1,212	-	-	-
5426000 - Cash Discounts Taken	(3)	-	-	-
5600000 - Planned Expenditure for Capital Projects	-	5,527,904	3,746,867	(1,781,037)
5900000 - Warehouse Overhead	9,862	-	-	-
<b>Capital Outlay Total</b>	<b>\$2,185,563</b>	<b>\$5,527,904</b>	<b>\$3,746,867</b>	<b>(\$1,781,037)</b>
<b>Assessments</b>	<b>\$5,090</b>	<b>\$25,707</b>	<b>\$-</b>	<b>(\$25,707)</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$7,850</b>	<b>\$-</b>	<b>(\$7,850)</b>
<b>1140 - PWE Paths &amp; Trails Reserve Total</b>	<b>\$2,242,820</b>	<b>\$5,561,463</b>	<b>\$3,746,867</b>	<b>(\$1,814,596)</b>
<b>1145 - PWB Building &amp; Land Use Services</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	79,186	-	64,908	64,908
5110120 - Education/Training	299	-	-	-
5110200 - Salaries & Wages - Overtime	52	-	-	-
5110225 - Salaries & Wages - Vacation	3,306	-	-	-
5110250 - Salaries & Wages - Sick Leave	1,308	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	6,587	-	-	-
5110460 - Benefits Adjustment	58,790	-	-	-
5110800 - FICA Contributions	6,736	-	4,965	4,965
5110810 - Health & Welfare	26,209	-	11,793	11,793

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110811 - Dental Plan	2,401	-	1,050	1,050
5110812 - Personal Time Off	4,036	-	-	-
5110820 - Insurance-Group Life	159	-	143	143
5110830 - Industrial Insurance	847	-	786	786
5110835 - State Unemployment Compensation	97	-	104	104
5110850 - Pension Contributions-TERS	9,760	-	7,192	7,192
5110900 - Labor	-	100,000	-	(100,000)
5110901 - Labor Activity Rate - Adjustments	(58,790)	-	-	-
5195000 - Int Act Alloc-Labor Regular	197,989	-	-	-
5195001 - Int Act Alloc-Labor Time and half	5,367	-	-	-
<b>Personnel Services Total</b>	<b>\$344,338</b>	<b>\$100,000</b>	<b>\$90,942</b>	<b>(\$9,058)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	720	480	-	(480)
5210025 - Telecom Equipment Cost	1,078	672	-	(672)
5620000 - Intergovernmental Services	32,916	-	-	-
<b>Fixed Costs Total</b>	<b>\$34,714</b>	<b>\$1,152</b>	<b>\$-</b>	<b>(\$1,152)</b>
<b>Maintenance &amp; Operations</b>				
5210020 - Long Distance Phone Usage	9	-	-	-
5210100 - Office Expense	164	-	-	-
5210500 - Landscape Equipment & Supplies	119	-	-	-
5220100 - Operating Supplies	11,800	7,000	7,000	-
5230100 - Repairs & Maintenance Materials Expense	50,409	70,000	66,000	(4,000)
5280900 - Equipment Charges Corrections	(179)	-	-	-
5295000 - Int Act Alloc-Equipment	34,431	-	-	-
5295011 - Int Act Alloc-Nuisance Code Abatement	19,187	-	-	-
5295012 - Int Act Alloc-ES Laboratory Services	3,984	-	-	-
5295014 - Int Act Alloc-Disposal Fees	735	-	-	-
5310100 - Professional Services Expense	75,130	33,000	53,000	20,000
5311300 - Legal Service	19,777	14,000	22,000	8,000
5312010 - Printing & Graphic Service	385	-	1,200	1,200
5330100 - External Contract Services	515,538	950,000	950,000	-
5412000 - Advertising Expense	241	-	240	240
5412170 - Software Licensing & Maintenance Fees	401	-	2,560	2,560
5413000 - Postage Expense	15	-	-	-
5417002 - Rent/Lease Tools & Machinery	131	400	400	-
5417004 - Rent/Lease Others	690	1,000	1,000	-
5418000 - Licenses and Permits	8,511	8,000	7,770	(230)
5419000 - Utility Taxes & Assessments	143	-	-	-
5420000 - Injuries Damages and Judgments	15,033	80,000	52,000	(28,000)
5422100 - State Business & Occupation Tax	2,321	600	600	-
5423000 - Bad Debts and Credit Fees	-	2,000	2,000	-
5423040 - BLUS Uncollectible Activities	-	30,000	30,000	-
5900000 - Warehouse Overhead	1,107	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$760,081</b>	<b>\$1,196,000</b>	<b>\$1,195,770</b>	<b>(\$230)</b>
<b>Capital Outlay</b>				
5195000 - Int Act Alloc-Labor Regular	197,989	-	-	-
<b>Capital Outlay Total</b>	<b>\$197,989</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$271,347</b>	<b>\$151,173</b>	<b>\$200,085</b>	<b>\$48,912</b>
<b>1145 - PWB Building &amp; Land Use Services Total</b>	<b>\$1,608,469</b>	<b>\$1,448,325</b>	<b>\$1,486,797</b>	<b>\$38,472</b>



## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1155 - TFD EMS Special Revenue</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	12,009,618	16,198,013	17,445,410	1,247,397
5110110 - Premium Pay	27,993	-	-	-
5110120 - Education/Training	250,105	-	-	-
5110200 - Salaries & Wages - Overtime	814,723	1,000,000	1,000,000	-
5110225 - Salaries & Wages - Vacation	1,204,189	-	-	-
5110250 - Salaries & Wages - Sick Leave	594,794	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	855,622	-	-	-
5110400 - Salaries & Wages - Other	43,077	-	-	-
5110410 - Allowances	4,500	5,000	5,400	400
5110420 - PTO Cashout Pay	25,063	-	-	-
5110430 - Accrued Salaries & Wages	68,327	-	-	-
5110460 - Benefits Adjustment	(86,106)	-	-	-
5110500 - Leave Severance Payoff	35,139	100,000	100,000	-
5110800 - FICA Contributions	360,712	362,364	410,890	48,526
5110810 - Health & Welfare	2,176,230	2,467,584	2,608,207	140,623
5110811 - Dental Plan	218,259	208,592	232,574	23,982
5110812 - Personal Time Off	97,510	-	-	-
5110820 - Insurance-Group Life	22,542	24,297	38,380	14,083
5110830 - Industrial Insurance	678,938	604,122	842,125	238,003
5110835 - State Unemployment Compensation	18,037	17,816	27,913	10,097
5110850 - Pension Contributions-TERS	225,299	237,636	291,896	54,260
5110851 - DRS Contributions-LEOFF	721,456	746,275	780,620	34,344
5110855 - Union Pension-Employer Paid	33,199	33,000	-	(33,000)
5110865 - Deferred Compensation/Defined Contribution	561,161	568,432	631,592	63,160
5110895 - Labor To/From Others	-	-	(599,900)	(599,900)
5110900 - Labor	(10,224)	(200,000)	-	200,000
5110901 - Labor Activity Rate - Adjustments	86,671	-	-	-
5195000 - Int Act Alloc-Labor Regular	(521,157)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	37,956	-	-	-
<b>Personnel Services Total</b>	<b>\$20,553,632</b>	<b>\$22,373,130</b>	<b>\$23,815,106</b>	<b>\$1,441,976</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	2,360	2,400	1,920	(480)
5210015 - Cellular Phone Usage	19,072	15,000	26,000	11,000
5210025 - Telecom Equipment Cost	4,767	4,772	4,170	(602)
5290005 - Int-Car Wash Settled from PM Order	359	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	379,161	437,750	440,930	3,180
5390004 - Int-Fleet Repl Fee Settled from PM Order	921,441	988,108	1,128,432	140,324
5390005 - Int-Fleet Fuel Settled from PM Order	79,672	70,000	112,396	42,396
5390006 - Int-Fleet Admin OH Settled from PM Order	62,016	53,664	93,994	40,330
5415000 - Insurance Expense	265	282	178	(104)
5415010 - Public Liability Insurance - Self Ins	2,198	94,300	84,818	(9,482)
5425010 - Credit Card Discount Fees	1,763	2,460	5,081	2,621
<b>Fixed Costs Total</b>	<b>\$1,473,073</b>	<b>\$1,668,736</b>	<b>\$1,897,919</b>	<b>\$229,183</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	6,541	8,000	7,700	(300)
5210020 - Long Distance Phone Usage	36	-	-	-
5210100 - Office Expense	3,970	10,000	30,300	20,300
5210200 - Food Supplies	100	2,000	1,400	(600)
5210300 - Medical Equipment & Supplies	452,377	480,000	520,500	40,500
5210400 - Safety Equipment & Supplies	6,399	60,000	12,000	(48,000)
5210600 - Noncapital Equipment Purchases	4,923	8,000	-	(8,000)
5216120 - Equipment Repair and Maintenance	2,023	4,000	-	(4,000)
5220100 - Operating Supplies	20,195	31,000	104,000	73,000

### Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5220150 - Computer Supplies	58,195	-	-	-
5220200 - Uniform Expenses	210	-	-	-
5221000 - Inventory Fuel - Internal	70,861	80,000	63,000	(17,000)
5221180 - Misc Order Fee	5	-	-	-
5310100 - Professional Services Expense	644,866	600,000	701,000	101,000
5311500 - Health Care Misc External Payment	287	-	-	-
5312010 - Printing & Graphic Service	26,802	-	20,000	20,000
5312020 - Convenience Copier Charges	118	-	696	696
5320100 - Repair & Maintenance Services - Contract	12,567	9,000	16,000	7,000
5330100 - External Contract Services	114,514	120,000	51,350	(68,650)
5411000 - Transportation Expense	225	400	800	400
5412000 - Advertising Expense	395	500	300	(200)
5412020 - Printing & Binding - Commercial	285	20,000	-	(20,000)
5412030 - Association Dues & Subscriptions	542	4,000	900	(3,100)
5412170 - Software Licensing & Maintenance Fees	77,763	80,000	71,500	(8,500)
5413000 - Postage Expense	10,002	12,000	8,000	(4,000)
5414000 - Training and Professional Development	44,042	35,000	45,000	10,000
5414100 - Travel and Subsistence	12,485	20,000	22,000	2,000
5414200 - Participant Training Supplies	4,336	-	-	-
5416000 - Public Utility Services Expense	1,100	1,150	1,350	200
5416020 - Wastewater Expense	2,085	3,300	-	(3,300)
5416030 - Surface Water Expense	1,817	2,000	2,250	250
5416040 - Water Expense	1,733	2,650	-	(2,650)
5416050 - Electricity Expense	579	850	600	(250)
5416060 - Solid Waste/Garbage Expense	1,899	-	-	-
5417002 - Rent/Lease Tools & Machinery	345	-	-	-
5417004 - Rent/Lease Others	695	1,000	-	(1,000)
5418000 - Licenses and Permits	6,145	10,000	4,000	(6,000)
5419200 - Miscellaneous Other Services and Charges	2,000	4,000	-	(4,000)
5426000 - Cash Discounts Taken	(426)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$1,593,036</b>	<b>\$1,608,850</b>	<b>\$1,684,646</b>	<b>\$75,796</b>
<b>Contributions &amp; Transfers</b>				
6530100 - Transfer to General Fund	314,500	314,500	314,500	-
6539850 - Contribution to GG Fleet Services Fund	28,766	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$343,266</b>	<b>\$314,500</b>	<b>\$314,500</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5642500 - Stationary Equipment Over \$5k	627,451	-	-	-
5645500 - Data Processing Equipment Over \$5k	36,628	-	24,000	24,000
<b>Capital Outlay Total</b>	<b>\$664,079</b>	<b>\$-</b>	<b>\$24,000</b>	<b>\$24,000</b>
<b>Assessments</b>	<b>\$950,458</b>	<b>\$1,213,424</b>	<b>\$2,142,531</b>	<b>\$929,107</b>
<b>1155 - TFD EMS Special Revenue Total</b>	<b>\$25,577,544</b>	<b>\$27,178,640</b>	<b>\$29,878,702</b>	<b>\$2,700,062</b>
<b>1180 - Tourism &amp; Conventions</b>				
<b>Contributions &amp; Transfers</b>				
6538600 - Transfer to Convention Center	5,722,330	6,664,782	7,025,752	360,970
<b>Contributions &amp; Transfers Total</b>	<b>\$5,722,330</b>	<b>\$6,664,782</b>	<b>\$7,025,752</b>	<b>\$360,970</b>
<b>1180 - Tourism &amp; Conventions Total</b>	<b>\$5,722,330</b>	<b>\$6,664,782</b>	<b>\$7,025,752</b>	<b>\$360,970</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1185 - NCS Special Revenue</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	168,556	2,130,211	1,487,218	(642,993)
5110120 - Education/Training	1,290	-	-	-
5110200 - Salaries & Wages - Overtime	269	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	9,309	-	-	-
5110400 - Salaries & Wages - Other	360	-	-	-
5110430 - Accrued Salaries & Wages	3,224	-	-	-
5110460 - Benefits Adjustment	348,263	-	-	-
5110800 - FICA Contributions	14,476	162,961	113,765	(49,196)
5110810 - Health & Welfare	52,051	594,909	343,848	(251,061)
5110811 - Dental Plan	5,280	50,228	30,625	(19,603)
5110812 - Personal Time Off	12,807	-	-	-
5110820 - Insurance-Group Life	359	3,195	3,124	(72)
5110830 - Industrial Insurance	2,124	47,304	24,475	(22,830)
5110835 - State Unemployment Compensation	208	2,222	2,380	158
5110850 - Pension Contributions-TERS	20,620	230,063	157,266	(72,796)
5110900 - Labor	-	-	-	-
5110901 - Labor Activity Rate - Adjustments	(562,984)	-	-	-
5195000 - Int Act Alloc-Labor Regular	2,254,185	-	-	-
5195001 - Int Act Alloc-Labor Time and half	89,651	-	-	-
<b>Personnel Services Total</b>	<b>\$2,420,047</b>	<b>\$3,221,094</b>	<b>\$2,162,700</b>	<b>(\$1,058,394)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	6,760	7,200	3,840	(3,360)
5210015 - Cellular Phone Usage	13,246	10,968	2,276	(8,692)
5210025 - Telecom Equipment Cost	11,347	14,806	7,494	(7,312)
5210030 - Communication Fixed Fees	2,640	-	-	-
5415000 - Insurance Expense	35	38	18	(20)
5415010 - Public Liability Insurance - Self Ins	-	21,839	9,862	(11,977)
5417000 - Rent/Lease Buildings	69,995	-	-	-
5425010 - Credit Card Discount Fees	-	-	364	364
5900005 - Gen Svcs Telecomm Overhead	568	-	-	-
<b>Fixed Costs Total</b>	<b>\$104,591</b>	<b>\$54,851</b>	<b>\$23,854</b>	<b>(\$30,997)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	13,284	15,700	400	(15,300)
5210020 - Long Distance Phone Usage	413	400	30	(370)
5210100 - Office Expense	76,662	11,176	11,500	324
5210200 - Food Supplies	4,608	6,000	14,500	8,500
5210400 - Safety Equipment & Supplies	64	-	-	-
5220100 - Operating Supplies	26,124	73,726	76,728	3,002
5220150 - Computer Supplies	4,886	1,100	500	(600)
5221010 - Fuel - External	30	-	-	-
5230100 - Repairs & Maintenance Materials Expense	878	-	-	-
5295000 - Int Act Alloc-Equipment	170	-	-	-
5295003 - Int Act Alloc-Mail Service	303	-	-	-
5310100 - Professional Services Expense	119,605	164,200	938,750	774,550
5312010 - Printing & Graphic Service	15,256	-	22,500	22,500
5312020 - Convenience Copier Charges	10,609	13,390	6,158	(7,232)
5330100 - External Contract Services	5,082,293	13,139,553	11,658,906	(1,480,647)
5411000 - Transportation Expense	2,316	522	100	(422)
5412000 - Advertising Expense	1,703	3,540	41,500	37,960
5412030 - Association Dues & Subscriptions	7,994	8,460	6,700	(1,760)
5412170 - Software Licensing & Maintenance Fees	1,075	-	1,000	1,000
5412180 - Software Lic & Maint Fees-Non Assessed	140	-	300	300

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5413000 - Postage Expense	5,054	5,600	900	(4,700)
5414000 - Training and Professional Development	33,262	30,000	18,000	(12,000)
5414100 - Travel and Subsistence	33,168	56,200	24,400	(31,800)
5417004 - Rent/Lease Others	(2,399)	64,000	5,600	(58,400)
5418000 - Licenses and Permits	835	-	-	-
5418150 - Vehicle Expenses	32	-	-	-
5419100 - Miscellaneous Employee Reimbursements	-	480	600	120
5419101 - Cell Phone Employee Reimbursements	2,480	3,000	-	(3,000)
5419200 - Miscellaneous Other Services and Charges	10	20,000	1,200	(18,800)
5419230 - External Payments	-	-	10,000	10,000
5423010 - Other Cust Fees Revenue (Late/NSF Check)	228	-	-	-
5426000 - Cash Discounts Taken	(25)	-	-	-
5440100 - Metro Parks Payments	-	388,000	-	(388,000)
<b>Maintenance &amp; Operations Total</b>	<b>\$5,441,058</b>	<b>\$14,005,047</b>	<b>\$12,840,272</b>	<b>(\$1,164,775)</b>
<b>Contributions &amp; Transfers</b>				
6530200 - Transfer to Other Funds	150,000	-	-	-
6539200 - Transfer Transp Capital Fund	15,000	-	-	-
6545000 - External Contributions	-	-	1,500,000	1,500,000
<b>Contributions &amp; Transfers Total</b>	<b>\$165,000</b>	<b>\$-</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	5	-	-	-
<b>Debt Service Total</b>	<b>\$5</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5600000 - Planned Expenditure for Capital Projects	-	-	1,000,000	1,000,000
<b>Capital Outlay Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Assessments</b>	<b>\$192,914</b>	<b>\$217,265</b>	<b>\$340,350</b>	<b>\$123,084</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$484,221</b>	<b>\$484,221</b>
<b>1185 - NCS Special Revenue Total</b>	<b>\$8,323,616</b>	<b>\$17,498,257</b>	<b>\$18,351,397</b>	<b>\$853,139</b>
<b>1195 - Economic Development Grants</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	28,954	990,677	1,017,010	26,334
5110300 - Salaries & Wages - Other Paid Leave	1,587	-	-	-
5110400 - Salaries & Wages - Other	90	-	-	-
5110460 - Benefits Adjustment	199,072	-	-	-
5110800 - FICA Contributions	2,270	75,324	77,465	2,141
5110810 - Health & Welfare	3,359	210,410	208,229	(2,181)
5110811 - Dental Plan	377	17,765	18,546	781
5110812 - Personal Time Off	3,700	-	-	-
5110820 - Insurance-Group Life	104	1,486	2,237	751
5110830 - Industrial Insurance	151	25,072	13,880	(11,192)
5110835 - State Unemployment Compensation	37	1,090	1,627	537
5110850 - Pension Contributions-TERS	3,711	106,993	112,649	5,655
5110900 - Labor	(19,058)	-	-	-
5110901 - Labor Activity Rate - Adjustments	(306,472)	-	-	-
5195000 - Int Act Alloc-Labor Regular	1,461,607	-	-	-
5195001 - Int Act Alloc-Labor Time and half	2,475	-	-	-
<b>Personnel Services Total</b>	<b>\$1,381,965</b>	<b>\$1,428,817</b>	<b>\$1,451,644</b>	<b>\$22,828</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	4,720	4,320	3,120	(1,200)
5210015 - Cellular Phone Usage	1,325	1,370	-	(1,370)
5210025 - Telecom Equipment Cost	7,532	6,850	4,800	(2,050)
5290005 - Int-Car Wash Settled from PM Order	63	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	579	-	1,194	1,194
5390004 - Int-Fleet Repl Fee Settled from PM Order	5,760	-	4,536	4,536
5390005 - Int-Fleet Fuel Settled from PM Order	310	-	240	240
5390006 - Int-Fleet Admin OH Settled from PM Order	3,828	1,200	3,356	2,156
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	1,217	-	-	-
5415000 - Insurance Expense	-	-	25,663	25,663
5415010 - Public Liability Insurance - Self Ins	-	344	1,000	656
5417000 - Rent/Lease Buildings	1,220	-	-	-
5417007 - Rent/Lease Municipal Buildings	48,448	-	-	-
5900005 - Gen Svcs Telecomm Overhead	23	-	-	-
<b>Fixed Costs Total</b>	<b>\$75,025</b>	<b>\$14,084</b>	<b>\$43,909</b>	<b>\$29,825</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	78	-	-	-
5210020 - Long Distance Phone Usage	234	-	-	-
5210100 - Office Expense	9,994	13,000	10,000	(3,000)
5210200 - Food Supplies	3,816	-	-	-
5220100 - Operating Supplies	11,612	102,000	80,000	(22,000)
5220150 - Computer Supplies	2,841	-	-	-
5230100 - Repairs & Maintenance Materials Expense	490	-	-	-
5295000 - Int Act Alloc-Equipment	3,669	-	-	-
5295003 - Int Act Alloc-Mail Service	684	-	-	-
5295011 - Int Act Alloc-Nuisance Code Abatement	238	-	-	-
5295014 - Int Act Alloc-Disposal Fees	4	-	-	-
5310100 - Professional Services Expense	260,445	400,000	200,000	(200,000)
5311100 - Audit Services Expense	9,189	6,000	6,000	-
5312010 - Printing & Graphic Service	12,223	-	3,000	3,000
5312020 - Convenience Copier Charges	30,646	30,662	8,164	(22,498)
5320100 - Repair & Maintenance Services - Contract	-	500	500	-
5330100 - External Contract Services	5,252,200	11,586,219	6,702,203	(4,884,016)
5411000 - Transportation Expense	566	-	-	-
5412000 - Advertising Expense	7,976	6,000	6,000	-
5412030 - Association Dues & Subscriptions	477	500	500	-
5413000 - Postage Expense	10,760	5,000	5,000	-
5414000 - Training and Professional Development	26	-	-	-
5414100 - Travel and Subsistence	4,410	10,000	10,000	-
5416030 - Surface Water Expense	6,677	3,000	-	(3,000)
5416040 - Water Expense	1,535	-	-	-
5416050 - Electricity Expense	146	-	-	-
5417002 - Rent/Lease Tools & Machinery	2,059	-	-	-
5417004 - Rent/Lease Others	1,403	5,000	5,000	-
5417008 - Rent/Lease City Parking	2,260	2,640	2,640	-
5418000 - Licenses and Permits	11,069	10,000	-	(10,000)
5423010 - Other Cust Fees Revenue (Late/NSF Check)	95	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$5,647,822</b>	<b>\$12,180,521</b>	<b>\$7,039,007</b>	<b>(\$5,141,514)</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Contributions &amp; Transfers</b>				
6530200 - Transfer to Other Funds	137,086	-	-	-
6530600 - Contr to Tacoma Comm Redevelop Authority	9,442,795	13,409,704	7,429,376	(5,980,328)
6532100 - Transfer to Capital Improvement Prog	336,278	100,000	91,314	(8,686)
6539200 - Transfer Transp Capital Fund	37,677	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$9,953,836</b>	<b>\$13,509,704</b>	<b>\$7,520,690</b>	<b>(\$5,989,014)</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	175	-	-	-
<b>Debt Service Total</b>	<b>\$175</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5600000 - Planned Expenditure for Capital Projects	-	20,000	-	(20,000)
5612000 - LID Assessments	7,986	-	-	-
5621100 - Land	40,000	-	-	-
<b>Capital Outlay Total</b>	<b>\$47,986</b>	<b>\$20,000</b>	<b>\$-</b>	<b>(\$20,000)</b>
<b>Assessments</b>	<b>\$20,238</b>	<b>\$43,231</b>	<b>\$46,651</b>	<b>\$3,420</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$531,211</b>	<b>\$531,211</b>
<b>1195 - Economic Development Grants Total</b>	<b>\$17,127,047</b>	<b>\$27,196,357</b>	<b>\$16,633,113</b>	<b>(\$10,563,244)</b>
<b>1200 - Library Special Revenue</b>				
<b>Fixed Costs</b>				
5216100 - Building Maintenance	112,228	-	-	-
<b>Fixed Costs Total</b>	<b>\$112,228</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	-	-	84,000	84,000
5210100 - Office Expense	2,674	2,000	2,000	-
5210200 - Food Supplies	525	1,000	1,000	-
5216120 - Equipment Repair and Maintenance	9,874	-	-	-
5220100 - Operating Supplies	38,767	215,800	257,300	41,500
5220150 - Computer Supplies	4,716	29,000	30,000	1,000
5310100 - Professional Services Expense	146,042	356,500	377,000	20,500
5312010 - Printing & Graphic Service	6,575	-	4,000	4,000
5412000 - Advertising Expense	311	6,000	6,000	-
5412020 - Printing & Binding - Commercial	3,288	4,000	-	(4,000)
5412170 - Software Licensing & Maintenance Fees	20,863	5,100	5,000	(100)
5414000 - Training and Professional Development	-	10,000	10,000	-
5414100 - Travel and Subsistence	-	4,000	4,000	-
5422100 - State Business & Occupation Tax	10	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$233,646</b>	<b>\$633,400</b>	<b>\$780,300</b>	<b>\$146,900</b>
<b>Capital Outlay</b>				
5621000 - Buildings	45,131	-	-	-
5643500 - Furniture & Fixtures Over \$5k	23,488	-	-	-
5661000 - Library Materials	13,262	-	-	-
<b>Capital Outlay Total</b>	<b>\$81,881</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$41,440</b>	<b>\$18,996</b>	<b>(\$22,444)</b>
<b>1200 - Library Special Revenue Total</b>	<b>\$427,755</b>	<b>\$674,840</b>	<b>\$799,296</b>	<b>\$124,456</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1236 - CED Small Business Enterprise</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	224,146	282,158	326,578	44,420
5110120 - Education/Training	2,906	-	-	-
5110200 - Salaries & Wages - Overtime	293	2,000	2,000	-
5110225 - Salaries & Wages - Vacation	1,287	-	-	-
5110250 - Salaries & Wages - Sick Leave	914	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	12,224	-	-	-
5110400 - Salaries & Wages - Other	720	-	-	-
5110420 - PTO Cashout Pay	1,070	-	-	-
5110430 - Accrued Salaries & Wages	745	-	-	-
5110460 - Benefits Adjustment	(72)	-	-	-
5110800 - FICA Contributions	19,383	21,585	24,983	3,398
5110810 - Health & Welfare	54,181	65,447	75,812	10,365
5110811 - Dental Plan	5,348	5,526	6,752	1,227
5110812 - Personal Time Off	11,794	-	-	-
5110820 - Insurance-Group Life	503	423	719	295
5110830 - Industrial Insurance	2,171	5,204	5,053	(150)
5110835 - State Unemployment Compensation	279	310	522	212
5110850 - Pension Contributions-TERS	27,271	30,473	36,164	5,691
5110901 - Labor Activity Rate - Adjustments	72	-	-	-
5195000 - Int Act Alloc-Labor Regular	1,952	-	-	-
5195001 - Int Act Alloc-Labor Time and half	735	-	-	-
<b>Personnel Services Total</b>	<b>\$367,923</b>	<b>\$413,126</b>	<b>\$478,584</b>	<b>\$65,458</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	1,200	1,200	1,320	120
5210015 - Cellular Phone Usage	266	-	3,312	3,312
5210025 - Telecom Equipment Cost	2,977	1,608	2,940	1,332
5415000 - Insurance Expense	7	8	4	(4)
5415010 - Public Liability Insurance - Self Ins	2,198	2,376	2,706	330
5417000 - Rent/Lease Buildings	22,921	-	-	-
5417007 - Rent/Lease Municipal Buildings	-	24,382	-	(24,382)
<b>Fixed Costs Total</b>	<b>\$29,569</b>	<b>\$29,574</b>	<b>\$10,282</b>	<b>(\$19,292)</b>
<b>Maintenance &amp; Operations</b>				
5210020 - Long Distance Phone Usage	20	-	-	-
5210100 - Office Expense	3,118	2,000	2,000	-
5210200 - Food Supplies	2,628	1,494	3,744	2,250
5220100 - Operating Supplies	420	1,300	7,300	6,000
5220150 - Computer Supplies	2,862	1,000	2,500	1,500
5310100 - Professional Services Expense	20,496	2,795	356,628	353,833
5312010 - Printing & Graphic Service	522	-	1,000	1,000
5312020 - Convenience Copier Charges	2,174	3,086	4,082	996
5411000 - Transportation Expense	45	-	-	-
5412020 - Printing & Binding - Commercial	-	1,000	-	(1,000)
5412030 - Association Dues & Subscriptions	25,000	50,000	51,515	1,515
5413000 - Postage Expense	12	300	300	-
5414000 - Training and Professional Development	271	2,295	7,245	4,950
5414100 - Travel and Subsistence	11	2,295	7,245	4,950
5419100 - Miscellaneous Employee Reimbursements	-	100	100	-
5419200 - Miscellaneous Other Services and Charges	-	100	100	-
<b>Maintenance &amp; Operations Total</b>	<b>\$57,580</b>	<b>\$67,765</b>	<b>\$443,759</b>	<b>\$375,994</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Assessments</b>	<b>\$29,784</b>	<b>\$36,117</b>	<b>\$82,076</b>	<b>\$45,959</b>
<b>1236 - CED Small Business Enterprise Total</b>	<b>\$484,857</b>	<b>\$546,582</b>	<b>\$1,014,701</b>	<b>\$468,119</b>
<b>1267 - TPD Special Revenue</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	2,723,503	3,053,811	466,404	(2,587,408)
5110110 - Premium Pay	3,200	-	-	-
5110120 - Education/Training	181,986	-	-	-
5110200 - Salaries & Wages - Overtime	126,644	1,141,524	410,800	(730,724)
5110225 - Salaries & Wages - Vacation	178,196	-	-	-
5110250 - Salaries & Wages - Sick Leave	101,707	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	41,534	-	-	-
5110400 - Salaries & Wages - Other	10,060	-	-	-
5110410 - Allowances	1,380	4,000	-	(4,000)
5110411 - Tacoma Police Dept Allowances-Plan Only	-	27,743	4,050	(23,693)
5110430 - Accrued Salaries & Wages	98,945	-	-	-
5110460 - Benefits Adjustment	135,770	-	-	-
5110800 - FICA Contributions	60,195	44,280	6,763	(37,517)
5110810 - Health & Welfare	574,109	559,564	84,107	(475,457)
5110811 - Dental Plan	10,882	47,144	7,355	(39,788)
5110812 - Personal Time Off	7,005	-	-	-
5110820 - Insurance-Group Life	4,620	4,581	1,026	(3,555)
5110830 - Industrial Insurance	27,444	68,158	22,150	(46,008)
5110835 - State Unemployment Compensation	4,114	3,359	746	(2,613)
5110850 - Pension Contributions-TERS	9,437	-	-	-
5110851 - DRS Contributions-LEOFF	181,646	162,297	24,393	(137,904)
5110855 - Union Pension-Employer Paid	300	-	-	-
5110865 - Deferred Compensation/Defined Contribution	30,528	170,976	24,960	(146,016)
5110900 - Labor	(250,847)	35,250	273,166	237,916
5110901 - Labor Activity Rate - Adjustments	(140,823)	-	-	-
5195000 - Int Act Alloc-Labor Regular	734,534	-	-	-
5195001 - Int Act Alloc-Labor Time and half	1,088,511	-	-	-
5195002 - Int Act Alloc-Labor Double Time	22,482	-	-	-
<b>Personnel Services Total</b>	<b>\$5,967,062</b>	<b>\$5,322,687</b>	<b>\$1,325,920</b>	<b>(\$3,996,767)</b>
<b>Fixed Costs</b>				
5210015 - Cellular Phone Usage	57,381	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	189,096	3,278	-	(3,278)
5390005 - Int-Fleet Fuel Settled from PM Order	185	5,268	-	(5,268)
5390006 - Int-Fleet Admin OH Settled from PM Order	1,464	1,200	-	(1,200)
5411050 - Fleet Charge Corrections	4,014	-	-	-
5415000 - Insurance Expense	61	65	-	(65)
<b>Fixed Costs Total</b>	<b>\$252,201</b>	<b>\$9,811</b>	<b>\$-</b>	<b>(\$9,811)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	45,120	42,000	55,000	13,000
5210100 - Office Expense	1,476	1,000	1,000	-
5216090 - Law Enforcement Materials, Equip & Supplies	294,555	-	20,000	20,000
5216110 - Automotive Supplies	22,318	-	-	-
5220100 - Operating Supplies	1,353,864	370,000	446,270	76,270
5221010 - Fuel - External	5,543	-	-	-
5221180 - Misc Order Fee	15	-	-	-
5295000 - Int Act Alloc-Equipment	8,595	-	-	-
5295014 - Int Act Alloc-Disposal Fees	150	-	-	-
5310100 - Professional Services Expense	35,448	152,001	19,000	(133,001)
5330100 - External Contract Services	249,622	51,000	87,500	36,500



## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5411000 - Transportation Expense	30	-	-	-
5412030 - Association Dues & Subscriptions	40,000	-	-	-
5414000 - Training and Professional Development	17,694	3,000	15,000	12,000
5414100 - Travel and Subsistence	79,296	37,000	47,000	10,000
5416000 - Public Utility Services Expense	53,629	57,126	50,000	(7,126)
5416040 - Water Expense	6,805	5,300	6,000	700
5416050 - Electricity Expense	45,102	40,000	80,000	40,000
5416060 - Solid Waste/Garbage Expense	12,158	11,000	20,000	9,000
5417002 - Rent/Lease Tools & Machinery	-	-	1,500	1,500
5419100 - Miscellaneous Employee Reimbursements	19	-	150	150
5419200 - Miscellaneous Other Services and Charges	94,354	50,000	75,000	25,000
5426000 - Cash Discounts Taken	(52)	-	-	-
5900000 - Warehouse Overhead	223	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$2,365,964</b>	<b>\$819,427</b>	<b>\$923,420</b>	<b>\$103,993</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	5	-	-	-
<b>Debt Service Total</b>	<b>\$5</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5641500 - Moveable Equipment Over \$5k	1,152,475	-	-	-
5645500 - Data Processing Equipment Over \$5k	487,607	-	-	-
5645505 - Software Over \$5K	26,534	-	-	-
<b>Capital Outlay Total</b>	<b>\$1,666,617</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$207,085</b>	<b>\$322,794</b>	<b>\$32,174</b>	<b>(\$290,620)</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$580,236</b>	<b>\$580,236</b>
<b>1267 - TPD Special Revenue Total</b>	<b>\$10,458,934</b>	<b>\$6,474,719</b>	<b>\$2,861,750</b>	<b>(\$3,612,969)</b>
<b>1431 - CMO Municipal Cable TV</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	2,144,450	2,865,805	2,992,555	126,750
5110120 - Education/Training	710	-	-	-
5110200 - Salaries & Wages - Overtime	19,787	-	-	-
5110225 - Salaries & Wages - Vacation	57,665	-	-	-
5110250 - Salaries & Wages - Sick Leave	14,352	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	123,746	-	-	-
5110400 - Salaries & Wages - Other	12,212	-	-	-
5110420 - PTO Cashout Pay	11,159	-	-	-
5110430 - Accrued Salaries & Wages	24,439	-	-	-
5110455 - Labor Adjustments-Planning Only	-	-	(341,864)	(341,864)
5110460 - Benefits Adjustment	(35,123)	-	-	-
5110500 - Leave Severance Payoff	2,131	-	-	-
5110800 - FICA Contributions	187,875	218,196	227,652	9,457
5110810 - Health & Welfare	514,000	615,525	633,786	18,261
5110811 - Dental Plan	51,631	51,969	56,448	4,480
5110812 - Personal Time Off	130,718	-	-	-
5110820 - Insurance-Group Life	4,463	4,299	6,584	2,285
5110830 - Industrial Insurance	94,188	104,552	84,177	(20,374)
5110835 - State Unemployment Compensation	2,713	3,152	4,788	1,636
5110850 - Pension Contributions-TERS	264,292	309,507	331,419	21,912
5110865 - Deferred Compensation/Defined Contribution	3,172	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110900 - Labor	10,275	(283,000)	-	283,000
5110901 - Labor Activity Rate - Adjustments	55,976	-	-	-
5195000 - Int Act Alloc-Labor Regular	(276,960)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	30,717	-	-	-
<b>Personnel Services Total</b>	<b>\$3,448,588</b>	<b>\$3,890,004</b>	<b>\$3,995,546</b>	<b>\$105,542</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	16,680	16,800	17,280	480
5210015 - Cellular Phone Usage	8,380	10,174	17,682	7,508
5210025 - Telecom Equipment Cost	28,037	28,916	31,080	2,164
5290005 - Int-Car Wash Settled from PM Order	47	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	2,204	6,368	15,610	9,242
5390004 - Int-Fleet Repl Fee Settled from PM Order	30,456	31,370	31,536	166
5390005 - Int-Fleet Fuel Settled from PM Order	3,482	4,506	2,786	(1,720)
5390006 - Int-Fleet Admin OH Settled from PM Order	5,712	3,600	10,070	6,470
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	3,600	3,708	-	(3,708)
5415000 - Insurance Expense	63	2,512	2,000	(512)
5415010 - Public Liability Insurance - Self Ins	-	22,338	25,444	3,106
5417000 - Rent/Lease Buildings	196,929	242,220	154,594	(87,626)
5417007 - Rent/Lease Municipal Buildings	-	-	92,366	92,366
5900005 - Gen Svcs Telecomm Overhead	30	-	-	-
<b>Fixed Costs Total</b>	<b>\$295,619</b>	<b>\$372,512</b>	<b>\$400,448</b>	<b>\$27,936</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	110,323	24,356	24,356	-
5210020 - Long Distance Phone Usage	553	800	800	-
5210100 - Office Expense	29,446	8,500	14,078	5,578
5210200 - Food Supplies	2,800	2,600	2,600	-
5210400 - Safety Equipment & Supplies	581	1,200	1,200	-
5216120 - Equipment Repair and Maintenance	7,043	1,200	1,200	-
5220100 - Operating Supplies	100,846	80,500	80,500	-
5220150 - Computer Supplies	202,785	35,000	20,000	(15,000)
5230100 - Repairs & Maintenance Materials Expense	10,197	11,675	8,000	(3,675)
5295000 - Int Act Alloc-Equipment	97	-	-	-
5310100 - Professional Services Expense	261,610	331,333	300,000	(31,333)
5311300 - Legal Service	3,511	50,000	50,000	-
5312010 - Printing & Graphic Service	6,472	-	7,500	7,500
5312020 - Convenience Copier Charges	16,807	17,964	8,604	(9,360)
5320100 - Repair & Maintenance Services - Contract	2,087	10,500	8,000	(2,500)
5330100 - External Contract Services	424,416	576,739	476,740	(99,999)
5411000 - Transportation Expense	668	1,000	1,500	500
5412000 - Advertising Expense	9,029	2,930	17,930	15,000
5412020 - Printing & Binding - Commercial	-	2,500	-	(2,500)
5412030 - Association Dues & Subscriptions	31,620	30,000	30,000	-
5412170 - Software Licensing & Maintenance Fees	24,286	30,500	30,500	-
5413000 - Postage Expense	1,131	2,000	2,000	-
5414000 - Training and Professional Development	15,480	13,000	21,000	8,000
5414100 - Travel and Subsistence	11,952	20,000	22,000	2,000
5417004 - Rent/Lease Others	3,371	3,885	4,000	115
5417008 - Rent/Lease City Parking	1,845	-	-	-
5418150 - Vehicle Expenses	562	1,400	500	(900)
5419000 - Utility Taxes & Assessments	133	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5419100 - Miscellaneous Employee Reimbursements	-	1,708	500	(1,208)
5419101 - Cell Phone Employee Reimbursements	-	2,000	500	(1,500)
5419200 - Miscellaneous Other Services and Charges	375	877	800	(77)
5422100 - State Business & Occupation Tax	294	-	-	-
5900000 - Warehouse Overhead	3,585	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$1,283,904</b>	<b>\$1,264,167</b>	<b>\$1,134,808</b>	<b>(\$129,359)</b>
<b>Contributions &amp; Transfers</b>				
6532100 - Transfer to Capital Improvement Prog	-	-	305,572	305,572
<b>Contributions &amp; Transfers Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$305,572</b>	<b>\$305,572</b>
<b>Capital Outlay</b>				
5619998 - Capital Expenditures - For Planning Only	-	-	500,000	500,000
5619998 - Capital Expenses - For Planning Only	-	2,000,000	-	(2,000,000)
<b>Capital Outlay Total</b>	<b>\$-</b>	<b>\$2,000,000</b>	<b>\$500,000</b>	<b>(\$1,500,000)</b>
<b>Assessments</b>	<b>\$661,989</b>	<b>\$651,490</b>	<b>\$880,484</b>	<b>\$228,994</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$12,337</b>	<b>\$446,343</b>	<b>\$434,006</b>
<b>1431 - CMO Municipal Cable TV Total</b>	<b>\$5,690,101</b>	<b>\$8,190,510</b>	<b>\$7,663,200</b>	<b>(\$527,310)</b>
<b>1500 - CED Local Employment Apprenticeship Program</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	223,926	279,835	327,174	47,338
5110120 - Education/Training	4,605	-	-	-
5110200 - Salaries & Wages - Overtime	1,121	500	500	-
5110225 - Salaries & Wages - Vacation	6,827	-	-	-
5110250 - Salaries & Wages - Sick Leave	5,982	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	12,502	-	-	-
5110400 - Salaries & Wages - Other	932	-	-	-
5110420 - PTO Cashout Pay	2,920	-	-	-
5110430 - Accrued Salaries & Wages	1,546	-	-	-
5110460 - Benefits Adjustment	(549)	-	-	-
5110800 - FICA Contributions	19,958	21,407	25,029	3,622
5110810 - Health & Welfare	58,339	65,447	75,812	10,365
5110811 - Dental Plan	6,004	5,526	6,752	1,227
5110812 - Personal Time Off	9,344	-	-	-
5110820 - Insurance-Group Life	504	420	720	300
5110830 - Industrial Insurance	2,221	5,204	5,053	(150)
5110835 - State Unemployment Compensation	287	308	523	216
5110850 - Pension Contributions-TERS	28,342	30,222	36,231	6,009
5110900 - Labor	-	-	-	-
5110901 - Labor Activity Rate - Adjustments	877	-	-	-
5195000 - Int Act Alloc-Labor Regular	619	-	-	-
<b>Personnel Services Total</b>	<b>\$386,307</b>	<b>\$408,868</b>	<b>\$477,794</b>	<b>\$68,926</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	960	960	1,080	120
5210015 - Cellular Phone Usage	2,163	2,224	2,294	70
5210025 - Telecom Equipment Cost	1,845	2,212	2,316	104
5415000 - Insurance Expense	7	8	4	(4)
5415010 - Public Liability Insurance - Self Ins	2,198	2,376	2,706	330
<b>Fixed Costs Total</b>	<b>\$7,173</b>	<b>\$7,780</b>	<b>\$8,400</b>	<b>\$620</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	100	-	-	-
5210020 - Long Distance Phone Usage	59	-	-	-
5210100 - Office Expense	2,149	4,803	4,803	-
5210200 - Food Supplies	578	650	650	-
5220100 - Operating Supplies	(222)	500	500	-
5310100 - Professional Services Expense	23,536	61,071	61,071	-
5312010 - Printing & Graphic Service	667	-	1,115	1,115
5312020 - Convenience Copier Charges	2,701	4,628	4,082	(546)
5330100 - External Contract Services	281,977	244,514	240,803	(3,711)
5411000 - Transportation Expense	13	1,232	1,232	-
5412000 - Advertising Expense	-	5,000	5,000	-
5412020 - Printing & Binding - Commercial	-	1,115	-	(1,115)
5412030 - Association Dues & Subscriptions	740	750	750	-
5412170 - Software Licensing & Maintenance Fees	-	280	280	-
5413000 - Postage Expense	118	400	400	-
5414000 - Training and Professional Development	371	6,730	6,730	-
5414100 - Travel and Substistence	5,988	8,810	8,810	-
<b>Maintenance &amp; Operations Total</b>	<b>\$318,773</b>	<b>\$340,483</b>	<b>\$336,226</b>	<b>(\$4,257)</b>
<b>Assessments</b>	<b>\$38,494</b>	<b>\$32,488</b>	<b>\$92,351</b>	<b>\$59,862</b>
<b>1500 - CED Local Employment Apprenticeship Program Total</b>	<b>\$750,747</b>	<b>\$789,620</b>	<b>\$914,771</b>	<b>\$125,151</b>
<b>1650 - Traffic Enforcement, Engineering &amp; Education</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	2,382,683	3,160,639	3,494,115	333,476
5110110 - Premium Pay	124,685	-	-	-
5110120 - Education/Training	155,244	-	-	-
5110200 - Salaries & Wages - Overtime	7,297	3,000	3,000	-
5110225 - Salaries & Wages - Vacation	137,400	-	-	-
5110250 - Salaries & Wages - Sick Leave	38,436	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	191,416	-	-	-
5110400 - Salaries & Wages - Other	23,034	-	14,000	14,000
5110410 - Allowances	9,660	10,000	-	(10,000)
5110411 - Tacoma Police Dept Allowances-Plan Only	-	14,580	12,960	(1,620)
5110420 - PTO Cashout Pay	25,853	-	-	-
5110430 - Accrued Salaries & Wages	(38,320)	-	-	-
5110460 - Benefits Adjustment	12,857	-	-	-
5110800 - FICA Contributions	97,054	94,667	121,112	26,444
5110810 - Health & Welfare	503,261	565,633	609,373	43,741
5110811 - Dental Plan	51,864	47,797	54,317	6,521
5110812 - Personal Time Off	101,058	-	-	-
5110820 - Insurance-Group Life	5,108	4,741	7,687	2,946
5110825 - VEBA Employer Paid Benefit	2,350	-	2,400	2,400
5110830 - Industrial Insurance	22,762	60,383	111,585	51,201
5110835 - State Unemployment Compensation	3,717	3,477	5,590	2,114
5110850 - Pension Contributions-TERS	93,261	99,940	129,094	29,154
5110851 - DRS Contributions-LEOFF	118,708	119,169	122,742	3,573
5110865 - Deferred Compensation/Defined Contribution	98,561	99,840	101,140	1,300
5110900 - Labor	43,868	-	-	-
5110901 - Labor Activity Rate - Adjustments	(12,857)	-	-	-
5195000 - Int Act Alloc-Labor Regular	65,490	-	-	-
<b>Personnel Services Total</b>	<b>\$4,264,447</b>	<b>\$4,283,865</b>	<b>\$4,789,115</b>	<b>\$505,250</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Fixed Costs</b>				
5390003 - Int-Fleet Maint Settled from PM Order	2,260	-	-	-
5415000 - Insurance Expense	60	63	43	(20)
5415010 - Public Liability Insurance - Self Ins	-	8,432	9,604	1,172
5417005 - Rent/Lease County & City Building	93,113	118,076	111,314	(6,762)
<b>Fixed Costs Total</b>	<b>\$95,434</b>	<b>\$126,571</b>	<b>\$120,961</b>	<b>(\$5,610)</b>
<b>Maintenance &amp; Operations</b>				
5210100 - Office Expense	8,542	156,300	16,000	(140,300)
5210400 - Safety Equipment & Supplies	-	104,000	-	(104,000)
5220100 - Operating Supplies	-	12,500	-	(12,500)
5312010 - Printing & Graphic Service	4,239	-	4,000	4,000
5312020 - Convenience Copier Charges	21,719	21,814	10,678	(11,136)
5320100 - Repair & Maintenance Services - Contract	12,522	12,000	12,000	-
5330100 - External Contract Services	106,131	-	-	-
5412020 - Printing & Binding - Commercial	-	7,000	-	(7,000)
5413000 - Postage Expense	3,563	6,000	9,000	3,000
5416050 - Electricity Expense	1,508	3,000	5,000	2,000
5417004 - Rent/Lease Others	1,392,230	1,426,860	1,336,344	(90,516)
5427100 - Interpreter Services	30,821	30,000	30,000	-
<b>Maintenance &amp; Operations Total</b>	<b>\$1,581,274</b>	<b>\$1,779,474</b>	<b>\$1,423,022</b>	<b>(\$356,452)</b>
<b>Contributions &amp; Transfers</b>				
6539200 - Transfer Transp Capital Fund	43,000	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$43,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	119	-	-	-
<b>Debt Service Total</b>	<b>\$119</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$54,935</b>	<b>\$300,763</b>	<b>\$464,366</b>	<b>\$163,603</b>
<b>1650 - Traffic Enforcement, Engineering &amp; Education Total</b>	<b>\$6,039,209</b>	<b>\$6,490,673</b>	<b>\$6,797,464</b>	<b>\$306,791</b>
<b>2010 - Voted Bonds</b>				
<b>Debt Service</b>				
6599500 - LTGO Bond Principal Payments	3,680,000	3,985,000	4,295,000	310,000
6611000 - Interest Expense	1,726,550	1,427,050	1,127,500	(299,550)
<b>Debt Service Total</b>	<b>\$5,406,550</b>	<b>\$5,412,050</b>	<b>\$5,422,500</b>	<b>\$10,450</b>
<b>2010 - Voted Bonds Total</b>	<b>\$5,406,550</b>	<b>\$5,412,050</b>	<b>\$5,422,500</b>	<b>\$10,450</b>
<b>2035 - LTD GO Bonds 1997 A &amp; B</b>				
<b>Debt Service</b>				
6599500 - LTGO Bond Principal Payments	1,626,120	1,861,977	5,390,000	3,528,023
6611000 - Interest Expense	3,562,455	4,506,598	668,617	(3,837,981)
<b>Debt Service Total</b>	<b>\$5,188,575</b>	<b>\$6,368,575</b>	<b>\$6,058,617</b>	<b>(\$309,958)</b>
<b>2035 - LTD GO Bonds 1997 A &amp; B Total</b>	<b>\$5,188,575</b>	<b>\$6,368,575</b>	<b>\$6,058,617</b>	<b>(\$309,958)</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>2038 - Public Works Trust Fund Loan</b>				
<b>Debt Service</b>				
6599570 - Other Long Term Debt Principal Payments	12,221,587	2,221,587	2,221,587	0
6611000 - Interest Expense	125,039	92,016	58,994	(33,022)
<b>Debt Service Total</b>	<b>\$12,346,626</b>	<b>\$2,313,603</b>	<b>\$2,280,581</b>	<b>(\$33,022)</b>
<b>2038 - Public Works Trust Fund Loan Total</b>	<b>\$12,346,626</b>	<b>\$2,313,603</b>	<b>\$2,280,581</b>	<b>(\$33,022)</b>
<b>2039 - LTGO Refunding Bonds 2001</b>				
<b>Debt Service</b>				
6599710 - Bond Payment to Escrow Agent	1,105,000	-	-	-
6615000 - Other Debt Service Costs	18,079	-	-	-
<b>Debt Service Total</b>	<b>\$1,123,079</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>2039 - LTGO Refunding Bonds 2001 Total</b>	<b>\$1,123,079</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>2040 - LTGO 2009 Series A-F Bond Redemption</b>				
<b>Debt Service</b>				
6599500 - LTGO Bond Principal Payments	2,295,000	405,000	535,000	130,000
6611000 - Interest Expense	2,710,694	2,593,003	2,552,403	(40,600)
6621000 - Interest Expenses - Other	10	-	-	-
<b>Debt Service Total</b>	<b>\$5,005,704</b>	<b>\$2,998,003</b>	<b>\$3,087,403</b>	<b>\$89,400</b>
<b>2040 - LTGO 2009 Series A-F Bond Redemption Total</b>	<b>\$5,005,704</b>	<b>\$2,998,003</b>	<b>\$3,087,403</b>	<b>\$89,400</b>
<b>2041 - 2010 LTGO Bonds Series 2010B - 2010E</b>				
<b>Debt Service</b>				
6599500 - LTGO Bond Principal Payments	730,000	7,615,000	8,260,002	645,002
6611000 - Interest Expense	5,832,025	5,616,484	4,827,418	(789,066)
<b>Debt Service Total</b>	<b>\$6,562,025</b>	<b>\$13,231,484</b>	<b>\$13,087,420</b>	<b>(\$144,064)</b>
<b>2041 - 2010 LTGO Bonds Series 2010B - 2010E Total</b>	<b>\$6,562,025</b>	<b>\$13,231,484</b>	<b>\$13,087,420</b>	<b>(\$144,064)</b>
<b>2042 - 2013 LTGO Refunding Bonds</b>				
<b>Debt Service</b>				
6599500 - LTGO Bond Principal Payments	-	2,805,000	3,165,000	360,000
6611000 - Interest Expense	3,379,357	3,847,800	3,626,200	(221,600)
<b>Debt Service Total</b>	<b>\$3,379,357</b>	<b>\$6,652,800</b>	<b>\$6,791,200</b>	<b>\$138,400</b>
<b>2042 - 2013 LTGO Refunding Bonds Total</b>	<b>\$3,379,357</b>	<b>\$6,652,800</b>	<b>\$6,791,200</b>	<b>\$138,400</b>
<b>3210 - Real Estate Excise Tax</b>				
<b>Fixed Costs</b>				
5415010 - Public Liability Insurance - Self Ins	-	-	240	240
<b>Fixed Costs Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$240</b>	<b>\$240</b>
<b>Maintenance &amp; Operations</b>				
5440100 - Metro Parks Payments	-	-	1,500,000	1,500,000
<b>Maintenance &amp; Operations Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Contributions &amp; Transfers</b>				
6532100 - Transfer to Capital Improvement Prog	-	-	1,679,000	1,679,000
6538500 - Transfer to Performing Arts Center	-	-	2,547,000	2,547,000
6538760 - Transfer to Paths & Trails Fund	-	-	1,249,000	1,249,000
6539200 - Transfer Transp Capital Fund	-	-	2,570,000	2,570,000
6539400 - Transfer to Street Initiative Fund 1085	-	-	3,650,000	3,650,000
6539800 - Transfer to Tacoma Dome Operating Fu	-	-	450,000	450,000
<b>Contributions &amp; Transfers Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$12,145,000</b>	<b>\$12,145,000</b>
<b>Debt Service</b>				
6540104 - Transf to Debt Svc 2010D LTGO BABs	-	-	3,014,808	3,014,808
<b>Debt Service Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$3,014,808</b>	<b>\$3,014,808</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$2,130,295</b>	<b>\$2,130,295</b>
<b>3210 - Real Estate Excise Tax Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$18,790,343</b>	<b>\$18,790,343</b>
<b>3211 - Capital Projects Fund</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	-	25,598	-	(25,598)
5110460 - Benefits Adjustment	106	-	-	-
5110800 - FICA Contributions	-	1,958	-	(1,958)
5110810 - Health & Welfare	-	6,545	-	(6,545)
5110811 - Dental Plan	-	552	-	(552)
5110820 - Insurance-Group Life	-	38	-	(38)
5110830 - Industrial Insurance	-	520	-	(520)
5110835 - State Unemployment Compensation	-	28	-	(28)
5110850 - Pension Contributions-TERS	-	2,765	-	(2,765)
5110890 - Capital Labor Credit	-	(38,005)	-	38,005
5110900 - Labor	2,642	-	-	-
5110901 - Labor Activity Rate - Adjustments	(157)	-	-	-
5195000 - Int Act Alloc-Labor Regular	195,562	-	-	-
5195001 - Int Act Alloc-Labor Time and half	14,530	-	-	-
5195002 - Int Act Alloc-Labor Double Time	1,869	-	-	-
<b>Personnel Services Total</b>	<b>\$214,552</b>	<b>(\$0)</b>	<b>\$-</b>	<b>\$0</b>
<b>Fixed Costs</b>				
5415010 - Public Liability Insurance - Self Ins	-	238	-	(238)
<b>Fixed Costs Total</b>	<b>\$-</b>	<b>\$238</b>	<b>\$-</b>	<b>(\$238)</b>
<b>Maintenance &amp; Operations</b>				
5210500 - Landscape Equipment & Supplies	35	-	-	-
5220100 - Operating Supplies	29,034	-	-	-
5280900 - Equipment Charges Corrections	605	-	-	-
5295000 - Int Act Alloc-Equipment	21,963	-	-	-
5295012 - Int Act Alloc-ES Laboratory Services	44,496	-	-	-
5295014 - Int Act Alloc-Disposal Fees	1,128	-	-	-
5310100 - Professional Services Expense	259,285	-	-	-
5312010 - Printing & Graphic Service	1,182	-	-	-
5330100 - External Contract Services	687,291	-	-	-
5412000 - Advertising Expense	124	-	-	-
5413000 - Postage Expense	205	-	-	-
5418000 - Licenses and Permits	19,771	-	-	-
5426000 - Cash Discounts Taken	(28)	-	-	-
5900000 - Warehouse Overhead	2,180	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$1,067,271</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Contributions &amp; Transfers</b>				
6510020 - Contribution to Foss Waterway Dev Auth	79,934	-	-	-
6530200 - Transfer to Other Funds	81,975	-	-	-
6532100 - Transfer to Capital Improvement Prog	-	250,000	-	(250,000)
6538500 - Transfer to Performing Arts Center	983,865	1,000,000	-	(1,000,000)
6538760 - Transfer to Paths & Trails Fund	556,394	1,975,000	-	(1,975,000)
6539200 - Transfer Transp Capital Fund	7,941,860	4,676,500	-	(4,676,500)
<b>Contributions &amp; Transfers Total</b>	<b>\$9,644,028</b>	<b>\$7,901,500</b>	<b>\$-</b>	<b>(\$7,901,500)</b>
<b>Debt Service</b>				
6540104 - Transf to Debt Svc 2010D LTGO BABs	1,633,984	3,039,924	-	(3,039,924)
6621000 - Interest Expenses - Other	1,023	-	-	-
<b>Debt Service Total</b>	<b>\$1,635,007</b>	<b>\$3,039,924</b>	<b>\$-</b>	<b>(\$3,039,924)</b>
<b>Capital Outlay</b>				
5600000 - Planned Expenditure for Capital Projects	-	550,000	5,823,572	5,273,572
5631000 - Other Structures & Improvements	-	1,250,000	-	(1,250,000)
<b>Capital Outlay Total</b>	<b>\$-</b>	<b>\$1,800,000</b>	<b>\$5,823,572</b>	<b>\$4,023,572</b>
<b>Assessments</b>	<b>\$475,706</b>	<b>\$236,277</b>	<b>\$-</b>	<b>(\$236,277)</b>
<b>3211 - Capital Projects Fund Total</b>	<b>\$13,036,564</b>	<b>\$12,977,939</b>	<b>\$5,823,572</b>	<b>(\$7,154,367)</b>
<b>3216 - Police Facility 2002</b>				
<b>Debt Service</b>				
6611000 - Interest Expense	156,177	72,000	126,000	54,000
6621000 - Interest Expenses - Other	82	-	-	-
<b>Debt Service Total</b>	<b>\$156,259</b>	<b>\$72,000</b>	<b>\$126,000</b>	<b>\$54,000</b>
<b>3216 - Police Facility 2002 Total</b>	<b>\$156,259</b>	<b>\$72,000</b>	<b>\$126,000</b>	<b>\$54,000</b>
<b>3217 - Parking Garage Capital Projects</b>				
<b>Contributions &amp; Transfers</b>				
6532100 - Transfer to Capital Improvement Prog	176,333	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$176,333</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5110900 - Labor	(3,752)	-	-	-
5220100 - Operating Supplies	(655)	-	-	-
5230100 - Repairs & Maintenance Materials Expense	(468)	-	-	-
5310100 - Professional Services Expense	(10,059)	-	-	-
5330100 - External Contract Services	(1,806)	-	-	-
5416020 - Wastewater Expense	(326)	-	-	-
5416030 - Surface Water Expense	(290)	-	-	-
5416040 - Water Expense	(447)	-	-	-
5416050 - Electricity Expense	(8,253)	-	-	-
5416060 - Solid Waste/Garbage Expense	(1,067)	-	-	-
<b>Capital Outlay Total</b>	<b>(\$27,121)</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>3217 - Parking Garage Capital Projects Total</b>	<b>\$149,212</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>



## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>3218 - 2009 LTGO Bond Capital Projects</b>				
<b>Personnel Services</b>				
5110900 - Labor	(1,483)	-	-	-
5195000 - Int Act Alloc-Labor Regular	195,140	-	-	-
5195001 - Int Act Alloc-Labor Time and half	8,206	-	-	-
<b>Personnel Services Total</b>	<b>\$201,863</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Fixed Costs</b>				
5390003 - Int-Fleet Maint Settled from PM Order	7,756	-	-	-
<b>Fixed Costs Total</b>	<b>\$7,756</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Maintenance &amp; Operations</b>				
5210100 - Office Expense	33	-	-	-
5210400 - Safety Equipment & Supplies	135	-	-	-
5220100 - Operating Supplies	16,883	-	-	-
5295000 - Int Act Alloc-Equipment	3,033	-	-	-
5310100 - Professional Services Expense	498,743	-	-	-
5312010 - Printing & Graphic Service	3,401	-	-	-
5330100 - External Contract Services	3,225,169	-	-	-
5412000 - Advertising Expense	293	-	-	-
5416040 - Water Expense	4,724	-	-	-
5418000 - Licenses and Permits	48,369	-	-	-
5900000 - Warehouse Overhead	969	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$3,801,750</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Contributions &amp; Transfers</b>				
6510020 - Contribution to Foss Waterway Dev Auth	119,478	-	-	-
6530200 - Transfer to Other Funds	257,884	-	-	-
6538650 - Transfer to Cheney Stadium	63,690	-	-	-
6539200 - Transfer Transp Capital Fund	248,458	-	-	-
6545000 - External Contributions	1,500,000	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$2,189,511</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	661	-	-	-
<b>Debt Service Total</b>	<b>\$661</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5621100 - Land	3,001,815	-	-	-
5642500 - Stationary Equipment Over \$5k	146,226	-	-	-
<b>Capital Outlay Total</b>	<b>\$3,148,041</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>3218 - 2009 LTGO Bond Capital Projects Total</b>	<b>\$9,349,582</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>3220 - 2010 LTGO Bonds</b>				
<b>Personnel Services</b>				
5110410 - Allowances	615	-	-	-
5110460 - Benefits Adjustment	54	-	-	-
5110900 - Labor	1,483	-	-	-
5110901 - Labor Activity Rate - Adjustments	(54)	-	-	-
5195000 - Int Act Alloc-Labor Regular	291,350	-	-	-
5195001 - Int Act Alloc-Labor Time and half	7,367	-	-	-
5195002 - Int Act Alloc-Labor Double Time	356	-	-	-
<b>Personnel Services Total</b>	<b>\$301,171</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Maintenance &amp; Operations</b>				
5210100 - Office Expense	6,617	-	-	-
5210200 - Food Supplies	135	-	-	-
5220100 - Operating Supplies	58,401	-	-	-
5230100 - Repairs & Maintenance Materials Expense	71,054	-	-	-
5295000 - Int Act Alloc-Equipment	3,844	-	-	-
5310100 - Professional Services Expense	943,077	-	-	-
5312010 - Printing & Graphic Service	2,654	-	-	-
5330100 - External Contract Services	2,397,528	-	-	-
5412000 - Advertising Expense	939	-	-	-
5413000 - Postage Expense	368	-	-	-
5417004 - Rent/Lease Others	12,713	-	-	-
5418000 - Licenses and Permits	8,932	-	-	-
5419200 - Miscellaneous Other Services and Charges	59,227	-	-	-
5900000 - Warehouse Overhead	13,974	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$3,579,461</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Contributions &amp; Transfers</b>				
6510020 - Contribution to Foss Waterway Dev Auth	69,041	-	-	-
6530200 - Transfer to Other Funds	856,061	-	-	-
6538500 - Transfer to Performing Arts Center	997,100	-	-	-
6539200 - Transfer Transp Capital Fund	4,608,989	-	-	-
6539850 - Contribution to GG Fleet Services Fund	1,252,351	-	-	-
6545000 - External Contributions	309,304	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$8,092,844</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5644500 - Communications Equipment Over \$5k	344,811	-	-	-
<b>Capital Outlay Total</b>	<b>\$344,811</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>3220 - 2010 LTGO Bonds Total</b>	<b>\$12,318,287</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>4110 - Permit Services Fund</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	5,664,869	9,321,266	9,444,063	122,798
5110120 - Education/Training	102,678	-	-	-
5110200 - Salaries & Wages - Overtime	39,013	-	-	-
5110225 - Salaries & Wages - Vacation	236,109	-	-	-
5110250 - Salaries & Wages - Sick Leave	130,878	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	328,732	-	-	-
5110400 - Salaries & Wages - Other	17,924	-	-	-
5110410 - Allowances	5,100	4,600	600	(4,000)
5110420 - PTO Cashout Pay	16,206	-	-	-
5110430 - Accrued Salaries & Wages	82,458	-	-	-
5110460 - Benefits Adjustment	193,363	-	-	-
5110500 - Leave Severance Payoff	4,816	100,000	100,000	-
5110800 - FICA Contributions	517,060	708,930	710,899	1,970
5110810 - Health & Welfare	1,222,558	1,761,494	1,768,939	7,445
5110811 - Dental Plan	122,738	148,763	157,550	8,787
5110812 - Personal Time Off	362,049	-	-	-
5110820 - Insurance-Group Life	11,640	13,982	20,777	6,795
5110830 - Industrial Insurance	289,567	317,690	262,612	(55,078)
5110835 - State Unemployment Compensation	7,469	10,253	15,110	4,857
5110850 - Pension Contributions-TERS	727,408	1,006,697	1,045,855	39,158
5110895 - Labor To/From Others	-	-	676,832	676,832

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110900 - Labor	80,256	650,000	-	(650,000)
5110901 - Labor Activity Rate - Adjustments	(193,363)	-	-	-
5195000 - Int Act Alloc-Labor Regular	1,316,150	-	-	-
5195001 - Int Act Alloc-Labor Time and half	18,714	-	-	-
5195002 - Int Act Alloc-Labor Double Time	1,307	-	-	-
<b>Personnel Services Total</b>	<b>\$11,305,699</b>	<b>\$14,043,674</b>	<b>\$14,203,238</b>	<b>\$159,564</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	23,480	26,880	23,520	(3,360)
5210015 - Cellular Phone Usage	40,002	41,714	59,260	17,546
5210025 - Telecom Equipment Cost	57,876	79,218	70,188	(9,030)
5290005 - Int-Car Wash Settled from PM Order	272	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	10,793	-	6,094	6,094
5390005 - Int-Fleet Fuel Settled from PM Order	24,400	23,008	18,748	(4,260)
5390006 - Int-Fleet Admin OH Settled from PM Order	16,265	12,864	26,854	13,990
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	17,641	26,278	-	(26,278)
5415000 - Insurance Expense	134	-	124	124
5415010 - Public Liability Insurance - Self Ins	-	56,506	71,696	15,190
5417007 - Rent/Lease Municipal Buildings	514,777	456,333	508,704	52,371
5417009 - Rent/Lease Radio Communications	31,970	-	-	-
5425010 - Credit Card Discount Fees	140,868	154,980	146,752	(8,228)
5900005 - Gen Svcs Telecomm Overhead	40	-	-	-
<b>Fixed Costs Total</b>	<b>\$878,517</b>	<b>\$877,781</b>	<b>\$931,940</b>	<b>\$54,159</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	134	-	-	-
5210020 - Long Distance Phone Usage	1,297	-	1,000	1,000
5210100 - Office Expense	78,101	90,000	60,000	(30,000)
5210200 - Food Supplies	1,348	1,000	4,000	3,000
5210400 - Safety Equipment & Supplies	389	-	-	-
5216110 - Automotive Supplies	5,854	-	-	-
5220100 - Operating Supplies	7,697	2,000	-	(2,000)
5220150 - Computer Supplies	52,180	20,000	10,000	(10,000)
5295000 - Int Act Alloc-Equipment	1,579	-	-	-
5295014 - Int Act Alloc-Disposal Fees	1,877	-	-	-
5310100 - Professional Services Expense	559,081	250,000	239,920	(10,080)
5311100 - Audit Services Expense	-	2,000	10,000	8,000
5311300 - Legal Service	-	2,000	2,000	-
5312010 - Printing & Graphic Service	24,144	-	10,000	10,000
5312020 - Convenience Copier Charges	61,315	-	20,770	20,770
5318000 - Permits & Licenses Service	343	450	450	-
5318005 - Permit Fee Waivers	-	-	50,000	50,000
5320100 - Repair & Maintenance Services - Contract	3,946	-	-	-
5330100 - External Contract Services	290,101	246,152	-	(246,152)
5412000 - Advertising Expense	9,651	10,000	7,000	(3,000)
5412020 - Printing & Binding - Commercial	-	50,000	-	(50,000)
5412030 - Association Dues & Subscriptions	5,909	-	14,178	14,178
5412170 - Software Licensing & Maintenance Fees	6,096	265,000	330,000	65,000
5413000 - Postage Expense	7,715	10,000	10,000	-
5414000 - Training and Professional Development	41,190	150,000	77,214	(72,786)
5414100 - Travel and Subsistence	12,542	10,000	20,000	10,000
5414110 - Travel Advance Clearing	331	-	-	-
5417004 - Rent/Lease Others	750	-	5,000	5,000
5417008 - Rent/Lease City Parking	14,810	19,440	15,146	(4,294)
5418000 - Licenses and Permits	710	-	-	-
5419100 - Miscellaneous Employee Reimbursements	110	440	400	(40)
5419102 - Employee Wellness Incentive	-	-	200	200

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5420000 - Injuries Damages and Judgments	-	-	2,000	2,000
5422100 - State Business & Occupation Tax	16	24	-	(24)
5426000 - Cash Discounts Taken	(6,209)	-	-	-
5900000 - Warehouse Overhead	4,504	-	-	-
5900002 - Vendor Svcs Overhead	14	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$1,187,523</b>	<b>\$1,128,506</b>	<b>\$889,278</b>	<b>(\$239,228)</b>
<b>Contributions &amp; Transfers</b>				
6530100 - Transfer to General Fund	200,000	-	-	-
6539881 - Transfer to Permit Fund-Fee Waivers	-	200,000	-	(200,000)
<b>Contributions &amp; Transfers Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$-</b>	<b>(\$200,000)</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	6,695	-	-	-
<b>Debt Service Total</b>	<b>\$6,695</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5631000 - Other Structures & Improvements	-	200,000	-	(200,000)
5641500 - Moveable Equipment Over \$5k	198,622	-	-	-
<b>Capital Outlay Total</b>	<b>\$198,622</b>	<b>\$200,000</b>	<b>\$-</b>	<b>(\$200,000)</b>
<b>Assessments</b>	<b>\$1,690,375</b>	<b>\$2,372,373</b>	<b>\$2,389,638</b>	<b>\$17,265</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$594,988</b>	<b>\$594,988</b>
<b>4110 - Permit Services Fund Total</b>	<b>\$15,467,431</b>	<b>\$18,822,335</b>	<b>\$19,009,082</b>	<b>\$186,747</b>
<b>4120 - PW Tacoma Rail Mountain Division</b>				
<b>Personnel Services</b>				
5110895 - Labor To/From Others	-	1,147,398	1,380,000	232,602
5195000 - Int Act Alloc-Labor Regular	565,137	-	-	-
5195001 - Int Act Alloc-Labor Time and half	230,873	-	-	-
5195002 - Int Act Alloc-Labor Double Time	4,592	-	-	-
<b>Personnel Services Total</b>	<b>\$800,601</b>	<b>\$1,147,398</b>	<b>\$1,380,000</b>	<b>\$232,602</b>
<b>Fixed Costs</b>				
5210015 - Cellular Phone Usage	1	-	-	-
5321000 - Inventory Fuel - External	407,358	480,180	264,000	(216,180)
5390003 - Int-Fleet Maint Settled from PM Order	31,649	10,138	-	(10,138)
5390004 - Int-Fleet Repl Fee Settled from PM Order	6,360	6,552	-	(6,552)
5390005 - Int-Fleet Fuel Settled from PM Order	29,278	26,056	-	(26,056)
5390006 - Int-Fleet Admin OH Settled from PM Order	7,176	4,800	-	(4,800)
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	7,512	7,738	-	(7,738)
5415000 - Insurance Expense	2,581	3,500	594	(2,906)
5415005 - Public Liability Insurance - External	114,459	152,565	122,000	(30,565)
<b>Fixed Costs Total</b>	<b>\$606,375</b>	<b>\$691,529</b>	<b>\$386,594</b>	<b>(\$304,935)</b>
<b>Maintenance &amp; Operations</b>				
5210200 - Food Supplies	75	-	-	-
5210400 - Safety Equipment & Supplies	2,484	-	2,000	2,000
5210500 - Landscape Equipment & Supplies	3,400	-	-	-
5216110 - Automotive Supplies	4,804	-	-	-
5216120 - Equipment Repair and Maintenance	20,667	30,000	20,000	(10,000)
5220100 - Operating Supplies	7,265	10,800	600	(10,200)
5221180 - Misc Order Fee	0	-	-	-
5230100 - Repairs & Maintenance Materials Expense	18,871	160,000	118,000	(42,000)
5295000 - Int Act Alloc-Equipment	950	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5295011 - Int Act Alloc-Nuisance Code Abatement	592	-	-	-
5310100 - Professional Services Expense	242,187	138,608	110,000	(28,608)
5312010 - Printing & Graphic Service	259	-	600	600
5318000 - Permits & Licenses Service	1,145	-	1,600	1,600
5320100 - Repair & Maintenance Services - Contract	13,409	1,002,730	1,098,578	95,848
5330100 - External Contract Services	23,321	19,000	24,500	5,500
5412000 - Advertising Expense	208	-	-	-
5412020 - Printing & Binding - Commercial	-	786	-	(786)
5413000 - Postage Expense	209	-	60	60
5416010 - Natural Gas Expense	382	-	-	-
5416030 - Surface Water Expense	92,513	78,000	81,000	3,000
5416050 - Electricity Expense	22,323	24,000	34,450	10,450
5416060 - Solid Waste/Garbage Expense	-	-	2,000	2,000
5417002 - Rent/Lease Tools & Machinery	221,471	225,000	217,000	(8,000)
5417004 - Rent/Lease Others	1,200	-	1,200	1,200
5418000 - Licenses and Permits	5,871	5,700	5,200	(500)
5419000 - Utility Taxes & Assessments	30,515	56,000	50,000	(6,000)
5419200 - Miscellaneous Other Services and Charges	650	6,500	-	(6,500)
5419205 - Car Hire/Reclaim	119,492	70,000	126,000	56,000
5422100 - State Business & Occupation Tax	110	-	-	-
5422200 - State Utility Tax	42,050	50,304	42,000	(8,304)
5423000 - Bad Debts and Credit Fees	56,560	-	-	-
5426000 - Cash Discounts Taken	(5,806)	-	(4,600)	(4,600)
<b>Maintenance &amp; Operations Total</b>	<b>\$927,175</b>	<b>\$1,877,428</b>	<b>\$1,930,188</b>	<b>\$52,760</b>
<b>Debt Service</b>				
6611000 - Interest Expense	110,250	105,600	41,412	(64,188)
<b>Debt Service Total</b>	<b>\$110,250</b>	<b>\$105,600</b>	<b>\$41,412</b>	<b>(\$64,188)</b>
<b>Capital Outlay</b>				
5110900 - Labor	(433)	-	-	-
5110901 - Labor Activity Rate - Adjustments	(3,381)	-	-	-
5190000 - Int-Labor Settled from Proj	-	-	-	-
5195000 - Int Act Alloc-Labor Regular	350,096	-	-	-
5195001 - Int Act Alloc-Labor Time and half	553	-	-	-
5230100 - Repairs & Maintenance Materials Expense	230,161	-	-	-
5320100 - Repair & Maintenance Services - Contract	887,596	-	-	-
5330100 - External Contract Services	104,754	-	-	-
5413000 - Postage Expense	7	-	-	-
5426000 - Cash Discounts Taken	(17)	-	-	-
<b>Capital Outlay Total</b>	<b>\$1,569,335</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$296,004</b>	<b>\$257,704</b>	<b>\$325,333</b>	<b>\$67,629</b>
<b>4120 - PW Tacoma Rail Mountain Division Total</b>	<b>\$4,309,740</b>	<b>\$4,079,659</b>	<b>\$4,063,527</b>	<b>(\$16,132)</b>
<b>4140 - PWE Parking Operating</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	1,195,790	2,106,783	1,837,197	(269,586)
5110120 - Education/Training	309	-	-	-
5110200 - Salaries & Wages - Overtime	35,546	8,000	8,000	-
5110225 - Salaries & Wages - Vacation	68,203	-	-	-
5110250 - Salaries & Wages - Sick Leave	36,901	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	65,009	-	-	-
5110400 - Salaries & Wages - Other	5,109	-	-	-
5110410 - Allowances	-	-	8,250	8,250
5110420 - PTO Cashout Pay	425	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110430 - Accrued Salaries & Wages	12,114	-	-	-
5110460 - Benefits Adjustment	66,513	-	-	-
5110500 - Leave Severance Payoff	423	-	-	-
5110800 - FICA Contributions	107,824	159,880	139,269	(20,610)
5110810 - Health & Welfare	386,274	575,930	488,566	(87,364)
5110811 - Dental Plan	38,570	48,626	43,543	(5,082)
5110812 - Personal Time Off	28,202	-	-	-
5110820 - Insurance-Group Life	2,910	3,160	4,042	881
5110830 - Industrial Insurance	96,671	133,974	83,482	(50,492)
5110835 - State Unemployment Compensation	1,551	2,318	2,940	622
5110850 - Pension Contributions-TERS	149,119	227,533	203,578	(23,954)
5110900 - Labor	926	-	-	-
5110901 - Labor Activity Rate - Adjustments	(66,513)	-	-	-
5195000 - Int Act Alloc-Labor Regular	433,064	-	-	-
5195001 - Int Act Alloc-Labor Time and half	6,008	-	-	-
5195002 - Int Act Alloc-Labor Double Time	1,539	-	-	-
<b>Personnel Services Total</b>	<b>\$2,672,487</b>	<b>\$3,266,202</b>	<b>\$2,818,868</b>	<b>(\$447,334)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	2,060	1,920	1,920	-
5210015 - Cellular Phone Usage	3,405	4,006	3,294	(712)
5210025 - Telecom Equipment Cost	4,086	4,608	4,608	-
5290005 - Int-Car Wash Settled from PM Order	84	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	1,316	-	1,408	1,408
5390004 - Int-Fleet Repl Fee Settled from PM Order	13,346	17,378	13,608	(3,770)
5390005 - Int-Fleet Fuel Settled from PM Order	2,593	6,358	2,612	(3,746)
5390006 - Int-Fleet Admin OH Settled from PM Order	8,502	3,600	10,070	6,470
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	7,710	6,798	-	(6,798)
5415000 - Insurance Expense	84,468	51,278	50,616	(662)
5415010 - Public Liability Insurance - Self Ins	-	4,276	4,870	594
5417000 - Rent/Lease Buildings	150	-	-	-
5417005 - Rent/Lease County & City Building	28,841	59,496	56,441	(3,055)
5417007 - Rent/Lease Municipal Buildings	105,513	126,638	-	(126,638)
5417009 - Rent/Lease Radio Communications	25,650	4,414	2,072	(2,342)
5425010 - Credit Card Discount Fees	184,392	196,800	271,069	74,269
<b>Fixed Costs Total</b>	<b>\$472,113</b>	<b>\$487,570</b>	<b>\$422,588</b>	<b>(\$64,982)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	108	117,300	84,624	(32,676)
5210020 - Long Distance Phone Usage	133	-	-	-
5210100 - Office Expense	4,746	207,341	114,500	(92,841)
5210400 - Safety Equipment & Supplies	2,082	2,171	3,000	829
5216120 - Equipment Repair and Maintenance	3,753	7,698	2,000	(5,698)
5220100 - Operating Supplies	13,074	16,777	81,748	64,971
5220150 - Computer Supplies	283	597	500	(97)
5220200 - Uniform Expenses	7,758	-	6,227	6,227
5230100 - Repairs & Maintenance Materials Expense	1,557	-	-	-
5295000 - Int Act Alloc-Equipment	120	-	-	-
5295003 - Int Act Alloc-Mail Service	72	-	-	-
5295012 - Int Act Alloc-ES Laboratory Services	1,207	-	-	-
5310100 - Professional Services Expense	107,441	324,920	775,000	450,080
5311100 - Audit Services Expense	3,173	-	-	-
5311500 - Health Care Misc External Payment	112	-	-	-
5312010 - Printing & Graphic Service	47,474	-	2,000	2,000
5312020 - Convenience Copier Charges	19,728	19,756	9,740	(10,016)
5320100 - Repair & Maintenance Services - Contract	10,533	114,800	158,800	44,000
5330100 - External Contract Services	3,510,307	3,068,300	3,026,893	(41,407)

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5412000 - Advertising Expense	189	106	1,500	1,394
5412020 - Printing & Binding - Commercial	-	4,000	-	(4,000)
5412030 - Association Dues & Subscriptions	739	-	3,301	3,301
5413000 - Postage Expense	1,851	4,169	8,500	4,331
5414000 - Training and Professional Development	265	17,425	29,250	11,825
5414100 - Travel and Subsistence	267	8,336	16,500	8,164
5416020 - Wastewater Expense	462	-	-	-
5416030 - Surface Water Expense	1,450	-	-	-
5416040 - Water Expense	1,027	-	-	-
5416050 - Electricity Expense	2,814	-	-	-
5416060 - Solid Waste/Garbage Expense	2,862	-	-	-
5417008 - Rent/Lease City Parking	6,932	7,490	12,866	5,376
5419000 - Utility Taxes & Assessments	104,189	104,685	129,804	25,119
5419100 - Miscellaneous Employee Reimbursements	810	857	-	(857)
5419101 - Cell Phone Employee Reimbursements	600	-	-	-
5422100 - State Business & Occupation Tax	-	-	31,226	31,226
5427100 - Interpreter Services	1,889	3,000	5,000	2,000
6842010 - Compensation for Loss Capital Assets	(679)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$3,859,328</b>	<b>\$4,029,728</b>	<b>\$4,502,978</b>	<b>\$473,250</b>
<b>Contributions &amp; Transfers</b>				
6530200 - Transfer to Other Funds	97,670	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$97,670</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Debt Service</b>				
6540103 - Transf to Debt Svc 2010C LTGO Refunding	1,812,220	2,489,349	2,412,397	(76,952)
6599500 - LTGO Bond Principal Payments	-	2,684,500	-	(2,684,500)
6599990 - Principal Portion of Debt Service	1,014,000	-	3,138,242	3,138,242
6611000 - Interest Expense	1,673,685	1,493,051	634,765	(858,286)
6612010 - Amortization of Issue Expenses	15,475	-	-	-
6613000 - Amortization of Debt Discount & Expense	4,787	-	-	-
6614000 - Amortization of Premium on Debt	(80,997)	-	-	-
6615000 - Other Debt Service Costs	787	-	-	-
6615100 - Bond Issuance Expense	15,475	-	-	-
<b>Debt Service Total</b>	<b>\$4,455,432</b>	<b>\$6,666,900</b>	<b>\$6,185,404</b>	<b>(\$481,496)</b>
<b>Capital Outlay</b>				
5195000 - Int Act Alloc-Labor Regular	457	-	-	-
5220100 - Operating Supplies	13,636	-	-	-
5295000 - Int Act Alloc-Equipment	120	-	-	-
5310100 - Professional Services Expense	8,778	-	-	-
5413000 - Postage Expense	1,061	-	-	-
5612000 - LID Assessments	-	103,500	-	(103,500)
5641500 - Moveable Equipment Over \$5k	-	-	300,000	300,000
<b>Capital Outlay Total</b>	<b>\$24,051</b>	<b>\$103,500</b>	<b>\$300,000</b>	<b>\$196,500</b>
<b>Assessments</b>	<b>\$175,790</b>	<b>\$731,170</b>	<b>\$956,043</b>	<b>\$224,873</b>
<b>4140 - PWE Parking Operating Total</b>	<b>\$11,756,871</b>	<b>\$15,285,070</b>	<b>\$15,185,880</b>	<b>(\$99,190)</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>4165 - Convention Center</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	1,606,540	2,174,376	2,497,628	323,252
5110110 - Premium Pay	970	-	-	-
5110120 - Education/Training	1,249	-	-	-
5110200 - Salaries & Wages - Overtime	42,301	60,000	60,000	-
5110225 - Salaries & Wages - Vacation	27,522	-	-	-
5110250 - Salaries & Wages - Sick Leave	24,180	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	98,994	-	-	-
5110400 - Salaries & Wages - Other	10,293	-	-	-
5110410 - Allowances	330	1,860	1,560	(300)
5110420 - PTO Cashout Pay	18,233	-	-	-
5110430 - Accrued Salaries & Wages	(13,099)	-	-	-
5110460 - Benefits Adjustment	86	-	-	-
5110500 - Leave Severance Payoff	54,091	-	-	-
5110800 - FICA Contributions	147,528	163,215	187,506	24,291
5110810 - Health & Welfare	400,781	499,030	547,529	48,499
5110811 - Dental Plan	40,540	42,133	48,766	6,633
5110812 - Personal Time Off	82,405	-	-	-
5110820 - Insurance-Group Life	3,677	3,261	5,495	2,233
5110830 - Industrial Insurance	27,568	90,125	84,427	(5,698)
5110835 - State Unemployment Compensation	2,126	2,392	3,996	1,604
5110850 - Pension Contributions-TERS	197,794	234,833	276,625	41,792
5110901 - Labor Activity Rate - Adjustments	(86)	-	-	-
5195000 - Int Act Alloc-Labor Regular	(3,694)	-	-	-
<b>Personnel Services Total</b>	<b>\$2,770,327</b>	<b>\$3,271,225</b>	<b>\$3,713,531</b>	<b>\$442,305</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	21,396	21,120	23,040	1,920
5210015 - Cellular Phone Usage	199	960	-	(960)
5210025 - Telecom Equipment Cost	78,783	74,644	47,206	(27,438)
5210030 - Communication Fixed Fees	31,680	31,680	31,680	-
5216100 - Building Maintenance	35,589	40,000	40,000	-
5390005 - Int-Fleet Fuel Settled from PM Order	382	1,006	342	(664)
5390006 - Int-Fleet Admin OH Settled from PM Order	1,464	1,752	3,356	1,604
5415000 - Insurance Expense	117,744	194,643	134,842	(59,801)
5415005 - Public Liability Insurance - External	2,353	-	-	-
5415010 - Public Liability Insurance - Self Ins	52,541	13,592	16,336	2,744
5417009 - Rent/Lease Radio Communications	-	-	1,824	1,824
5425010 - Credit Card Discount Fees	43,135	41,820	54,521	12,701
5900005 - Gen Svcs Telecomm Overhead	2	-	-	-
<b>Fixed Costs Total</b>	<b>\$385,270</b>	<b>\$421,217</b>	<b>\$353,147</b>	<b>(\$68,070)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	1,248	2,000	27,240	25,240
5210020 - Long Distance Phone Usage	1,311	1,100	1,700	600
5210100 - Office Expense	13,742	10,000	9,000	(1,000)
5210200 - Food Supplies	170	500	500	-
5210300 - Medical Equipment & Supplies	847	2,000	2,000	-
5210400 - Safety Equipment & Supplies	2,339	8,000	8,000	-
5210500 - Landscape Equipment & Supplies	2,245	4,250	4,500	250
5216070 - Chemicals & Gases	10,039	11,000	11,500	500
5216120 - Equipment Repair and Maintenance	31,091	50,000	60,000	10,000
5220100 - Operating Supplies	110,038	124,000	109,300	(14,700)
5220150 - Computer Supplies	2,574	11,000	11,000	-
5221010 - Fuel - External	828	2,000	2,000	-
5230100 - Repairs & Maintenance Materials Expense	35,458	57,500	60,000	2,500



## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5295000 - Int Act Alloc-Equipment	147	-	-	-
5310100 - Professional Services Expense	24,202	17,700	42,500	24,800
5311100 - Audit Services Expense	4,407	5,000	4,000	(1,000)
5312010 - Printing & Graphic Service	34	-	-	-
5312020 - Convenience Copier Charges	17,722	17,114	8,494	(8,620)
5318000 - Permits & Licenses Service	-	2,500	2,500	-
5320100 - Repair & Maintenance Services - Contract	238,428	272,500	345,000	72,500
5330100 - External Contract Services	2,645,451	2,712,000	2,937,168	225,168
5340100 - Temporary Labor Services	11,978	35,000	42,500	7,500
5411000 - Transportation Expense	112	200	200	-
5412000 - Advertising Expense	11,317	48,500	47,500	(1,000)
5412020 - Printing & Binding - Commercial	1,445	-	-	-
5412030 - Association Dues & Subscriptions	7,687	8,000	13,100	5,100
5412170 - Software Licensing & Maintenance Fees	27,180	44,700	52,500	7,800
5413000 - Postage Expense	1,795	1,000	1,000	-
5414000 - Training and Professional Development	2,025	3,000	2,000	(1,000)
5414100 - Travel and Subsistence	9,512	12,000	5,000	(7,000)
5416010 - Natural Gas Expense	43,678	58,000	48,000	(10,000)
5416020 - Wastewater Expense	16,678	19,000	27,000	8,000
5416030 - Surface Water Expense	18,549	19,000	25,500	6,500
5416040 - Water Expense	22,317	28,500	30,900	2,400
5416050 - Electricity Expense	349,848	377,500	414,220	36,720
5416060 - Solid Waste/Garbage Expense	44,340	46,000	63,000	17,000
5417002 - Rent/Lease Tools & Machinery	2,199	1,500	1,500	-
5417004 - Rent/Lease Others	10,711	16,000	16,000	-
5418000 - Licenses and Permits	523	1,400	3,000	1,600
5419000 - Utility Taxes & Assessments	49,884	50,000	54,000	4,000
5419100 - Miscellaneous Employee Reimbursements	12	-	-	-
5422100 - State Business & Occupation Tax	74,116	67,000	84,000	17,000
5426000 - Cash Discounts Taken	(55)	-	-	-
5428900 - Recognize Employees for Years of Service	-	500	500	-
<b>Maintenance &amp; Operations Total</b>	<b>\$3,848,172</b>	<b>\$4,146,964</b>	<b>\$4,577,822</b>	<b>\$430,858</b>
<b>Contributions &amp; Transfers</b>				
6530200 - Transfer to Other Funds	-	-	200,000	200,000
<b>Contributions &amp; Transfers Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$200,000</b>	<b>\$200,000</b>
<b>Debt Service</b>				
6540102 - Transf to Debt Svc 2010B LTGO Refunding	331,559	1,689,190	1,686,220	(2,970)
6540130 - Transf to Debt Svc 2013 LTGO Refunding	3,324,321	5,566,150	6,791,200	1,225,050
6599500 - LTGO Bond Principal Payments	-	1,987,000	825,000	(1,162,000)
6599520 - Revenue Bond Principal Payments	-	283,500	1,689,823	1,406,323
6599990 - Principal Portion of Debt Service	936,000	-	-	-
6611000 - Interest Expense	2,754,626	2,003,393	1,416,798	(586,595)
6612010 - Amortization of Issue Expenses	39,279	-	-	-
6613000 - Amortization of Debt Discount & Expense	652	-	-	-
6614000 - Amortization of Premium on Debt	(422,074)	-	-	-
6615000 - Other Debt Service Costs	1,340	-	-	-
6617000 - Amortization of Bond Refunding Costs	151,465	-	-	-
6617100 - Amortization of Bond Insurance	12,410	-	-	-
6621000 - Interest Expenses - Other	2,249	-	-	-
<b>Debt Service Total</b>	<b>\$7,131,826</b>	<b>\$11,529,233</b>	<b>\$12,409,041</b>	<b>\$879,808</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Capital Outlay</b>				
5619998 - Capital Expenses - For Planning Only	-	450,000	-	(450,000)
5642500 - Stationary Equipment Over \$5k	18,360	-	-	-
<b>Capital Outlay Total</b>	<b>\$18,360</b>	<b>\$450,000</b>	<b>\$-</b>	<b>(\$450,000)</b>
<b>Assessments</b>	<b>\$811,303</b>	<b>\$1,115,148</b>	<b>\$1,051,100</b>	<b>(\$64,048)</b>
<b>4165 - Convention Center Total</b>	<b>\$14,965,258</b>	<b>\$20,933,787</b>	<b>\$22,304,641</b>	<b>\$1,370,853</b>
<b>4170 - Cheney Stadium</b>				
<b>Fixed Costs</b>				
5210030 - Communication Fixed Fees	7,920	7,920	13,200	5,280
5415000 - Insurance Expense	76,006	105,450	81,277	(24,173)
5415010 - Public Liability Insurance - Self Ins	4,203	1,088	-	(1,088)
<b>Fixed Costs Total</b>	<b>\$88,129</b>	<b>\$114,458</b>	<b>\$94,477</b>	<b>(\$19,981)</b>
<b>Maintenance &amp; Operations</b>				
5330100 - External Contract Services	797	1,600	-	(1,600)
5413000 - Postage Expense	12	-	-	-
5416030 - Surface Water Expense	6,597	5,250	5,485	235
5416050 - Electricity Expense	6,022	7,500	7,500	-
5422400 - State Leasehold Tax	128,400	128,400	128,400	-
<b>Maintenance &amp; Operations Total</b>	<b>\$141,829</b>	<b>\$142,750</b>	<b>\$141,385</b>	<b>(\$1,365)</b>
<b>Contributions &amp; Transfers</b>				
6571020 - Transf-Out Capital Other	26,428	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$26,428</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Debt Service</b>				
6540091 - Transf to Debt Svc 2009A Cheney	2,025,625	2,114,183	2,203,583	89,400
6540093 - Transf to Debt Svc 2009C LTGO Cheney	460,188	460,188	460,188	(1)
6540094 - Transf to Debt Svc 2009D LTGO Cheney	196,250	-	-	-
6615000 - Other Debt Service Costs	800	-	-	-
6621000 - Interest Expenses - Other	645	-	-	-
<b>Debt Service Total</b>	<b>\$2,683,507</b>	<b>\$2,574,371</b>	<b>\$2,663,771</b>	<b>\$89,400</b>
<b>Capital Outlay</b>				
5631000 - Other Structures & Improvements	341,495	-	-	-
<b>Capital Outlay Total</b>	<b>\$341,495</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$-</b>	<b>\$43,448</b>	<b>\$49,536</b>	<b>\$6,088</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$150,000</b>	<b>\$300,000</b>	<b>\$150,000</b>
<b>4170 - Cheney Stadium Total</b>	<b>\$3,281,387</b>	<b>\$3,025,027</b>	<b>\$3,249,169</b>	<b>\$224,142</b>
<b>4180 - Tacoma Dome</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	2,761,320	3,338,496	3,544,651	206,155
5110110 - Premium Pay	(17,940)	-	-	-
5110120 - Education/Training	4,586	-	-	-
5110200 - Salaries & Wages - Overtime	276,261	500,000	400,000	(100,000)
5110225 - Salaries & Wages - Vacation	97,886	-	-	-
5110250 - Salaries & Wages - Sick Leave	62,924	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	173,833	-	-	-
5110400 - Salaries & Wages - Other	33,632	-	-	-
5110401 - Military Leave Pay	4,489	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110410 - Allowances	3,285	4,740	5,040	300
5110420 - PTO Cashout Pay	22,841	-	-	-
5110430 - Accrued Salaries & Wages	22,632	-	-	-
5110460 - Benefits Adjustment	189	-	-	-
5110500 - Leave Severance Payoff	91,132	-	-	-
5110800 - FICA Contributions	270,109	249,998	263,095	13,097
5110810 - Health & Welfare	757,950	809,901	867,623	57,722
5110811 - Dental Plan	77,539	68,380	77,275	8,895
5110812 - Personal Time Off	95,094	-	-	-
5110820 - Insurance-Group Life	5,590	5,008	7,798	2,791
5110830 - Industrial Insurance	104,276	196,667	207,213	10,546
5110835 - State Unemployment Compensation	3,954	3,672	5,672	1,999
5110850 - Pension Contributions-TERS	341,927	360,558	392,559	32,002
5110855 - Union Pension-Employer Paid	(120)	-	-	-
5110895 - Labor To/From Others	-	-	400,000	400,000
5110900 - Labor	(265)	-	-	-
5110901 - Labor Activity Rate - Adjustments	(189)	-	-	-
5195000 - Int Act Alloc-Labor Regular	1,964	-	-	-
5195001 - Int Act Alloc-Labor Time and half	331,750	-	-	-
5195002 - Int Act Alloc-Labor Double Time	(98)	-	-	-
<b>Personnel Services Total</b>	<b>\$5,526,550</b>	<b>\$5,537,420</b>	<b>\$6,170,926</b>	<b>\$633,506</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	27,240	27,360	24,960	(2,400)
5210015 - Cellular Phone Usage	1,311	960	500	(460)
5210025 - Telecom Equipment Cost	41,932	42,116	39,562	(2,554)
5216100 - Building Maintenance	65,239	100,000	100,000	-
5390006 - Int-Fleet Admin OH Settled from PM Order	2,928	-	6,714	6,714
5415000 - Insurance Expense	166,518	231,628	183,650	(47,978)
5415005 - Public Liability Insurance - External	1,265	6,258	8,000	1,742
5415010 - Public Liability Insurance - Self Ins	52,541	13,592	26,512	12,920
5417009 - Rent/Lease Radio Communications	8,550	11,035	3,648	(7,387)
5425010 - Credit Card Discount Fees	5,038	3,690	11,545	7,855
5900005 - Gen Svcs Telecomm Overhead	5	-	-	-
<b>Fixed Costs Total</b>	<b>\$372,566</b>	<b>\$436,639</b>	<b>\$405,091</b>	<b>(\$31,548)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	1,737	-	30,000	30,000
5210020 - Long Distance Phone Usage	936	1,000	1,000	-
5210100 - Office Expense	11,909	12,000	13,000	1,000
5210200 - Food Supplies	-	500	61,700	61,200
5210300 - Medical Equipment & Supplies	763	2,000	2,000	-
5210400 - Safety Equipment & Supplies	6,427	8,200	8,200	-
5210500 - Landscape Equipment & Supplies	12,640	5,000	5,000	-
5216070 - Chemicals & Gases	9,918	13,000	12,600	(400)
5216110 - Automotive Supplies	86	-	-	-
5216120 - Equipment Repair and Maintenance	89,257	225,000	225,000	-
5220100 - Operating Supplies	277,233	313,000	256,500	(56,500)
5220150 - Computer Supplies	9,886	6,000	6,000	-
5221010 - Fuel - External	8,877	8,700	-	(8,700)
5230100 - Repairs & Maintenance Materials Expense	23,668	42,000	40,000	(2,000)
5295000 - Int Act Alloc-Equipment	1,761	-	-	-
5310100 - Professional Services Expense	716,467	707,000	1,330,717	623,717
5311100 - Audit Services Expense	4,407	4,000	4,000	-
5311300 - Legal Service	1,150	-	-	-
5311500 - Health Care Misc External Payment	222	-	-	-
5312010 - Printing & Graphic Service	22	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5320100 - Repair & Maintenance Services - Contract	195,255	145,000	105,000	(40,000)
5330100 - External Contract Services	1,024,243	1,146,500	1,307,368	160,868
5333300 - Vehicle Maintenance	3,420	-	-	-
5340100 - Temporary Labor Services	267,263	250,000	315,000	65,000
5411000 - Transportation Expense	264	500	500	-
5412000 - Advertising Expense	213,056	61,000	51,000	(10,000)
5412030 - Association Dues & Subscriptions	10,541	12,000	12,000	-
5412170 - Software Licensing & Maintenance Fees	3,500	14,400	14,400	-
5413000 - Postage Expense	2,092	2,500	2,500	-
5414000 - Training and Professional Development	2,908	1,500	1,500	-
5414100 - Travel and Subsistence	50,646	48,000	52,000	4,000
5414400 - Participant Incentive Payments	-	-	2,346,618	2,346,618
5416000 - Public Utility Services Expense	38,936	50,000	45,000	(5,000)
5416020 - Wastewater Expense	87,193	102,500	133,000	30,500
5416030 - Surface Water Expense	130,708	132,500	155,650	23,150
5416040 - Water Expense	55,508	63,000	73,000	10,000
5416050 - Electricity Expense	527,295	565,000	565,000	-
5416060 - Solid Waste/Garbage Expense	88,365	91,500	142,500	51,000
5417002 - Rent/Lease Tools & Machinery	28,562	32,500	5,000	(27,500)
5417004 - Rent/Lease Others	3,663	-	30,000	30,000
5418000 - Licenses and Permits	3,921	5,600	4,450	(1,150)
5419100 - Miscellaneous Employee Reimbursements	2,625	-	-	-
5419150 - Special Reimbursable - Miscellaneous	15,981	-	-	-
5419200 - Miscellaneous Other Services and Charges	32	-	-	-
5419230 - External Payments	17,351	50,000	50,000	-
5421000 - Conservation Incentives	(7,500)	-	-	-
5422100 - State Business & Occupation Tax	144,947	151,000	210,200	59,200
5423000 - Bad Debts and Credit Fees	30,905	9,500	45,000	35,500
5423010 - Other Cust Fees Revenue (Late/NSF Check)	745	1,680	-	(1,680)
5426000 - Cash Discounts Taken	(1,004)	-	-	-
5428900 - Recognize Employees for Years of Service	160	1,000	1,000	-
5429000 - Temporary Housing	103	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$4,119,049</b>	<b>\$4,284,580</b>	<b>\$7,663,403</b>	<b>\$3,378,823</b>
<b>Contributions &amp; Transfers</b>				
6530200 - Transfer to Other Funds	6,025	-	-	-
6571020 - Transf-Out Capital Other	287,942	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$293,966</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Debt Service</b>				
6599500 - LTGO Bond Principal Payments	-	863,061	863,061	(0)
6599990 - Principal Portion of Debt Service	431,530	-	-	-
6611000 - Interest Expense	43,565	40,000	60,000	20,000
6621000 - Interest Expenses - Other	124	-	-	-
<b>Debt Service Total</b>	<b>\$475,220</b>	<b>\$903,061</b>	<b>\$923,061</b>	<b>\$20,000</b>
<b>Capital Outlay</b>				
5600000 - Planned Expenditure for Capital Projects	-	-	900,000	900,000
5619998 - Capital Expenses - For Planning Only	-	900,000	-	(900,000)
5641500 - Moveable Equipment Over \$5k	91,901	-	-	-
5643500 - Furniture & Fixtures Over \$5k	5,343	-	-	-
<b>Capital Outlay Total</b>	<b>\$97,244</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$421,826</b>	<b>\$803,998</b>	<b>\$1,050,069</b>	<b>\$246,072</b>
<b>4180 - Tacoma Dome Total</b>	<b>\$11,306,421</b>	<b>\$12,865,698</b>	<b>\$17,112,550</b>	<b>\$4,246,852</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>4190 - Performing Arts</b>				
<b>Personnel Services</b>				
5195000 - Int Act Alloc-Labor Regular	808	-	-	-
<b>Personnel Services Total</b>	<b>\$808</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	23,660	24,960	21,120	(3,840)
5210025 - Telecom Equipment Cost	38,824	43,066	38,594	(4,472)
5415000 - Insurance Expense	78,439	109,218	86,980	(22,238)
5415010 - Public Liability Insurance - Self Ins	4,200	-	-	-
5417000 - Rent/Lease Buildings	13,496	14,000	14,000	-
5900005 - Gen Svcs Telecomm Overhead	3	-	-	-
<b>Fixed Costs Total</b>	<b>\$158,623</b>	<b>\$191,244</b>	<b>\$160,694</b>	<b>(\$30,550)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	9	20	1,386	1,366
5210020 - Long Distance Phone Usage	1,201	1,765	400	(1,365)
5216120 - Equipment Repair and Maintenance	-	-	15,000	15,000
5310100 - Professional Services Expense	2,951,412	1,412,124	-	(1,412,124)
5310200 - Investment & Management Fees	-	-	400	400
5311100 - Audit Services Expense	1,400	1,475	1,475	-
5311300 - Legal Service	43,518	-	-	-
5330100 - External Contract Services	-	-	1,481,000	1,481,000
5416000 - Public Utility Services Expense	44,429	52,000	55,120	3,120
5425000 - Bank Charges	-	-	1,500	1,500
<b>Maintenance &amp; Operations Total</b>	<b>\$3,041,969</b>	<b>\$1,467,384</b>	<b>\$1,556,281</b>	<b>\$88,897</b>
<b>Contributions &amp; Transfers</b>				
6545000 - External Contributions	-	1,500,000	3,000,000	1,500,000
<b>Contributions &amp; Transfers Total</b>	<b>\$-</b>	<b>\$1,500,000</b>	<b>\$3,000,000</b>	<b>\$1,500,000</b>
<b>Debt Service</b>				
6599560 - Lease Early Termination Fee	3,297,416	-	-	-
6621000 - Interest Expenses - Other	166,385	166,000	-	(166,000)
<b>Debt Service Total</b>	<b>\$3,463,801</b>	<b>\$166,000</b>	<b>\$-</b>	<b>(\$166,000)</b>
<b>Capital Outlay</b>				
5600000 - Planned Expenditure for Capital Projects	-	1,000,000	1,000,000	-
<b>Capital Outlay Total</b>	<b>\$-</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$101,674</b>	<b>\$111,372</b>	<b>\$189,673</b>	<b>\$78,301</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$11,290</b>	<b>\$11,290</b>
<b>4190 - Performing Arts Total</b>	<b>\$6,766,874</b>	<b>\$4,436,000</b>	<b>\$5,917,938</b>	<b>\$1,481,938</b>
<b>4200 - Solid Waste</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	18,954,088	25,114,645	26,724,518	1,609,872
5110110 - Premium Pay	44,398	-	-	-
5110120 - Education/Training	107,054	-	-	-
5110200 - Salaries & Wages - Overtime	2,689,475	2,436,500	2,445,780	9,280
5110225 - Salaries & Wages - Vacation	1,314,517	-	-	-
5110250 - Salaries & Wages - Sick Leave	787,940	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	1,362,832	-	-	-
5110400 - Salaries & Wages - Other	(77,714)	-	-	-
5110401 - Military Leave Pay	12,767	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110410 - Allowances	104,446	111,000	6,910	(104,090)
5110420 - PTO Cashout Pay	36,941	-	-	-
5110430 - Accrued Salaries & Wages	148,325	-	-	-
5110460 - Benefits Adjustment	73,228	-	-	-
5110500 - Leave Severance Payoff	226,472	75,000	75,000	-
5110800 - FICA Contributions	1,951,698	1,909,253	2,024,411	115,159
5110810 - Health & Welfare	5,331,507	6,168,339	6,420,407	252,068
5110811 - Dental Plan	536,059	520,789	571,833	51,043
5110812 - Personal Time Off	283,324	-	-	-
5110820 - Insurance-Group Life	41,808	37,665	58,670	21,005
5110830 - Industrial Insurance	1,329,159	1,248,357	1,421,232	172,875
5110835 - State Unemployment Compensation	28,160	27,626	42,759	15,132
5110850 - Pension Contributions-TERS	2,440,817	2,711,909	2,953,370	241,461
5110855 - Union Pension-Employer Paid	298,998	11,672	-	(11,672)
5110865 - Deferred Compensation/Defined Contribution	676	-	-	-
5110890 - Capital Labor Credit	-	(363,113)	(298,844)	64,269
5110900 - Labor	-	-	-	-
5110901 - Labor Activity Rate - Adjustments	(73,177)	-	-	-
5195000 - Int Act Alloc-Labor Regular	312,196	-	-	-
5195001 - Int Act Alloc-Labor Time and half	61,555	-	-	-
5195002 - Int Act Alloc-Labor Double Time	(719)	-	-	-
5195004 - Int Act Alloc-Standby Time Labor	19,707	-	-	-
<b>Personnel Services Total</b>	<b>\$38,346,536</b>	<b>\$40,009,642</b>	<b>\$42,446,044</b>	<b>\$2,436,402</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	39,182	39,956	39,136	(820)
5210015 - Cellular Phone Usage	77,103	73,610	70,926	(2,684)
5210025 - Telecom Equipment Cost	80,127	107,818	102,238	(5,580)
5216100 - Building Maintenance	92,095	-	-	-
5290005 - Int-Car Wash Settled from PM Order	169	-	-	-
5333010 - Admin OH Fee	2,661	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	9,512,904	9,063,984	11,051,280	1,987,296
5390004 - Int-Fleet Repl Fee Settled from PM Order	155,813	142,579	174,696	32,117
5390005 - Int-Fleet Fuel Settled from PM Order	3,889,442	5,177,758	4,105,488	(1,072,270)
5390006 - Int-Fleet Admin OH Settled from PM Order	350,162	256,560	711,666	455,106
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	173,529	165,686	-	(165,686)
5415000 - Insurance Expense	28,714	38,391	25,847	(12,544)
5415010 - Public Liability Insurance - Self Ins	693,495	403,630	295,106	(108,524)
5417000 - Rent/Lease Buildings	124,274	-	661,500	661,500
5417007 - Rent/Lease Municipal Buildings	-	20,878	20,586	(292)
5417009 - Rent/Lease Radio Communications	318,057	370,780	347,220	(23,560)
5417011 - Rent Expenses - Management Fee	14,856	10,274	-	(10,274)
5417012 - Rent Expense Bldg Maintenance Reserve	44,380	34,720	-	(34,720)
5417013 - Rent Expenses Additional Rent	259,204	202,585	-	(202,585)
5417014 - Rent Expenses Administrative Fee	560	868	-	(868)
5425010 - Credit Card Discount Fees	224,731	236,160	357,996	121,836
5524200 - Lock Box Fees	18,952	18,660	14,280	(4,380)
5620000 - Intergovernmental Services	343	-	-	-
5900005 - Gen Svcs Telecomm Overhead	90	-	-	-
5950380 - Assmt-PW BLUS Nonbillable NCE Costs	2,456,348	-	-	-
5950381 - Assmt-PW Streets Community Work	446,004	501,678	579,642	77,965
5950384 - Assmt-PWS Alley Grading	750,000	-	-	-
<b>Fixed Costs Total</b>	<b>\$19,753,195</b>	<b>\$16,866,575</b>	<b>\$18,557,607</b>	<b>\$1,691,032</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	9,531	1,000	1,000	-
5210020 - Long Distance Phone Usage	1,125	-	1,235	1,235
5210100 - Office Expense	106,134	82,400	94,900	12,500
5210200 - Food Supplies	2,562	751	3,400	2,649
5210400 - Safety Equipment & Supplies	116,627	144,200	143,700	(500)
5210500 - Landscape Equipment & Supplies	5,702	16,000	58,000	42,000
5216070 - Chemicals & Gases	11,269	26,000	26,000	-
5216110 - Automotive Supplies	7,633	-	-	-
5216120 - Equipment Repair and Maintenance	7,184	24,000	44,000	20,000
5220100 - Operating Supplies	548,832	994,000	514,314	(479,686)
5220150 - Computer Supplies	37,514	49,500	42,580	(6,920)
5221100 - Lubricant Expense	12,744	10,000	10,000	-
5230100 - Repairs & Maintenance Materials Expense	202,122	279,500	314,300	34,800
5250200 - Purchase Price Variance	(0)	-	-	-
5280900 - Equipment Charges Corrections	(27,415)	-	-	-
5290012 - Int - ES Laboratory Services from PM	-	-	150,000	150,000
5295000 - Int Act Alloc-Equipment	129,460	-	-	-
5295003 - Int Act Alloc-Mail Service	9,658	-	-	-
5295011 - Int Act Alloc-Nuisance Code Abatement	(57,324)	-	-	-
5295012 - Int Act Alloc-ES Laboratory Services	299,561	-	-	-
5295014 - Int Act Alloc-Disposal Fees	1,492	-	-	-
5295015 - Int Act Alloc-Deicing Mats from PM Order	757	-	-	-
5310100 - Professional Services Expense	440,095	1,001,000	368,760	(632,240)
5311100 - Audit Services Expense	76,892	85,000	85,000	-
5311500 - Health Care Misc External Payment	16,184	4,000	4,221	221
5312010 - Printing & Graphic Service	275,291	-	267,350	267,350
5312020 - Convenience Copier Charges	57,420	50,370	27,484	(22,886)
5318000 - Permits & Licenses Service	2,587	-	-	-
5320100 - Repair & Maintenance Services - Contract	194,473	115,000	135,000	20,000
5321160 - Car Wash	531	-	-	-
5330100 - External Contract Services	13,945,057	15,494,218	17,857,576	2,363,358
5411000 - Transportation Expense	392	500	-	(500)
5412000 - Advertising Expense	128,281	230,300	230,350	50
5412010 - Community Sponsorships	-	-	80,000	80,000
5412020 - Printing & Binding - Commercial	-	266,400	-	(266,400)
5412030 - Association Dues & Subscriptions	31,360	32,450	31,150	(1,300)
5412160 - Computer Repairs	32,174	-	5,000	5,000
5412170 - Software Licensing & Maintenance Fees	21,618	20,500	29,781	9,281
5413000 - Postage Expense	67,416	81,972	81,700	(272)
5414000 - Training and Professional Development	97,281	88,500	90,500	2,000
5414100 - Travel and Subsistence	39,335	86,700	89,200	2,500
5416010 - Natural Gas Expense	22,566	34,000	34,000	-
5416020 - Wastewater Expense	198,345	241,651	241,829	178
5416030 - Surface Water Expense	348,961	373,500	394,893	21,393
5416040 - Water Expense	54,232	65,000	65,409	409
5416050 - Electricity Expense	327,863	384,500	377,325	(7,175)
5416060 - Solid Waste/Garbage Expense	25,672	-	20,486	20,486
5417001 - Rent/Lease Auto Equipment	41,821	-	80,000	80,000
5417002 - Rent/Lease Tools & Machinery	12,857	44,000	44,000	-
5417004 - Rent/Lease Others	62,095	9,000	9,000	-
5417008 - Rent/Lease City Parking	719	500	-	(500)
5417010 - Rent Expense Capital Lease Alloc	1,000,235	808,862	-	(808,862)
5417016 - Rent Reclass Capital Lease Payment	(1,044,107)	(808,862)	-	808,862
5418000 - Licenses and Permits	92,979	226,950	227,750	800
5418150 - Vehicle Expenses	102	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5419100 - Miscellaneous Employee Reimbursements	3,900	9,200	9,498	298
5419101 - Cell Phone Employee Reimbursements	1,380	1,500	1,500	-
5419160 - Interfund Nuisance Code Refuse	-	2,700,000	2,700,000	-
5419170 - Interfund Alley Grading	-	750,000	750,000	-
5419200 - Miscellaneous Other Services and Charges	830	86,000	87,000	1,000
5420000 - Injuries Damages and Judgments	123,967	-	-	-
5421000 - Conservation Incentives	(680)	-	-	-
5422000 - Gross Earnings Tax	4,636,071	9,827,000	-	(9,827,000)
5422100 - State Business & Occupation Tax	1,590,169	1,801,000	1,929,000	128,000
5423000 - Bad Debts and Credit Fees	448,766	703,000	514,000	(189,000)
5426000 - Cash Discounts Taken	(258)	-	-	-
5900000 - Warehouse Overhead	2,031	-	-	-
5900003 - Capitalized Admin & Gen Expense	(302,949)	(674,000)	(474,000)	200,000
6821000 - Bond Interest Charged to Construction	(137,130)	(227,000)	(93,000)	134,000
<b>Maintenance &amp; Operations Total</b>	<b>\$24,361,990</b>	<b>\$35,540,062</b>	<b>\$27,705,191</b>	<b>(\$7,834,871)</b>
<b>Contributions &amp; Transfers</b>				
6510001 - Contribution for low income assistance	102,810	-	-	-
6515000 - GET Transfer Out	4,544,927	-	10,462,000	10,462,000
6530200 - Transfer to Other Funds	289,428	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$4,937,164</b>	<b>\$-</b>	<b>\$10,462,000</b>	<b>\$10,462,000</b>
<b>Debt Service</b>				
6599990 - Principal Portion of Debt Service	-	11,051,450	6,705,000	(4,346,450)
6611000 - Interest Expense	6,354,259	7,052,614	5,576,688	(1,475,926)
6611015 - Debt Service Cash Flow Reclass-Operating	892,084	-	-	-
6611017 - Debt Service Cash Flow Reclass-Interest	(892,084)	-	-	-
6612102 - Amortization of Bond Refunding Costs	118,677	-	-	-
6614000 - Amortization of Premium on Debt	(652,202)	-	-	-
6615000 - Other Debt Service Costs	(2,140)	-	-	-
6615100 - Bond Issuance Expense	-	557,000	-	(557,000)
6617000 - Amortization of Bond Refunding Costs	203,792	-	-	-
6621000 - Interest Expenses - Other	1,636	-	-	-
6621006 - Capital Lease Interest Expense	749,108	-	-	-
<b>Debt Service Total</b>	<b>\$6,773,130</b>	<b>\$18,661,064</b>	<b>\$12,281,688</b>	<b>(\$6,379,376)</b>
<b>Capital Outlay</b>				
5195000 - Int Act Alloc-Labor Regular	648,670	-	-	-
5195001 - Int Act Alloc-Labor Time and half	34,425	-	-	-
5195002 - Int Act Alloc-Labor Double Time	1,334	-	-	-
5210015 - Cellular Phone Usage	10	-	-	-
5210200 - Food Supplies	632	-	-	-
5210400 - Safety Equipment & Supplies	433	-	-	-
5210500 - Landscape Equipment & Supplies	1,496	-	-	-
5216110 - Automotive Supplies	452	-	-	-
5220100 - Operating Supplies	803,691	-	-	-
5220150 - Computer Supplies	1,138	-	-	-
5221100 - Lubricant Expense	11	-	-	-
5221180 - Misc Order Fee	5	-	-	-
5230100 - Repairs & Maintenance Materials Expense	222,239	-	-	-
5295000 - Int Act Alloc-Equipment	2,298	-	-	-
5295014 - Int Act Alloc-Disposal Fees	66	-	-	-
5310100 - Professional Services Expense	719,449	-	-	-
5312010 - Printing & Graphic Service	1,998	-	-	-
5318000 - Permits & Licenses Service	47,191	-	-	-
5320100 - Repair & Maintenance Services - Contract	84,860	-	-	-
5330100 - External Contract Services	5,035,322	-	-	-



### Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5390003 - Int-Fleet Maint Settled from PM Order	3,053,528	-	-	-
5412000 - Advertising Expense	2,172	-	-	-
5413000 - Postage Expense	12	-	-	-
5418000 - Licenses and Permits	36,532	-	-	-
5426000 - Cash Discounts Taken	(4,871)	-	-	-
5600000 - Planned Expenditure for Capital Projects	-	18,879,450	15,332,240	(3,547,210)
5610000 - Interfund Services	(53,212)	-	-	-
5641500 - Moveable Equipment Over \$5k	653,546	-	-	-
5645530 - Garbage Containers	4,066,453	-	-	-
5900000 - Warehouse Overhead	3,604	-	-	-
5900003 - Capitalized Admin & Gen Expense	302,949	-	-	-
<b>Capital Outlay Total</b>	<b>\$15,666,432</b>	<b>\$18,879,450</b>	<b>\$15,332,240</b>	<b>(\$3,547,210)</b>
<b>Assessments</b>	<b>\$9,304,682</b>	<b>\$9,429,787</b>	<b>\$10,319,458</b>	<b>\$889,671</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$6,358,553</b>	<b>\$-</b>	<b>(\$6,358,553)</b>
<b>4200 - Solid Waste Total</b>	<b>\$119,143,128</b>	<b>\$145,745,133</b>	<b>\$137,104,229</b>	<b>(\$8,640,905)</b>
<b>4300 - Wastewater</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	26,404,635	37,291,885	37,408,081	116,195
5110110 - Premium Pay	274,041	329,250	-	(329,250)
5110120 - Education/Training	463,026	-	-	-
5110200 - Salaries & Wages - Overtime	1,402,900	1,684,627	1,328,175	(356,452)
5110225 - Salaries & Wages - Vacation	1,623,953	-	-	-
5110250 - Salaries & Wages - Sick Leave	955,557	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	1,787,403	-	-	-
5110400 - Salaries & Wages - Other	136,275	165,833	-	(165,833)
5110410 - Allowances	94,807	85,850	28,134	(57,716)
5110420 - PTO Cashout Pay	74,713	28,100	131,504	103,404
5110430 - Accrued Salaries & Wages	207,997	-	-	-
5110455 - Labor Adjustments-Planning Only	-	801,991	-	(801,991)
5110460 - Benefits Adjustment	(746,840)	-	-	-
5110500 - Leave Severance Payoff	301,720	216,000	382,422	166,422
5110800 - FICA Contributions	2,575,906	2,827,064	2,823,038	(4,026)
5110810 - Health & Welfare	6,286,599	7,817,264	7,667,762	(149,503)
5110811 - Dental Plan	629,332	660,008	682,928	22,921
5110812 - Personal Time Off	693,812	-	-	-
5110820 - Insurance-Group Life	55,930	55,932	82,287	26,354
5110830 - Industrial Insurance	1,340,215	1,129,575	1,050,255	(79,320)
5110835 - State Unemployment Compensation	37,237	41,021	59,853	18,832
5110850 - Pension Contributions-TERS	3,416,739	4,027,103	4,142,218	115,115
5110855 - Union Pension-Employer Paid	443,187	168,315	5,824	(162,491)
5110865 - Deferred Compensation/Defined Contribution	676	-	-	-
5110890 - Capital Labor Credit	-	(7,323,029)	(5,473,283)	1,849,746
5110900 - Labor	(161,783)	-	-	-
5110901 - Labor Activity Rate - Adjustments	783,254	-	-	-
5195000 - Int Act Alloc-Labor Regular	(5,274,687)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	(276,975)	-	-	-
5195002 - Int Act Alloc-Labor Double Time	(18,521)	-	-	-
5195004 - Int Act Alloc-Standby Time Labor	506	-	-	-
<b>Personnel Services Total</b>	<b>\$43,511,613</b>	<b>\$50,006,791</b>	<b>\$50,319,198</b>	<b>\$312,407</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	97,121	96,202	98,606	2,404
5210015 - Cellular Phone Usage	107,368	121,834	148,152	26,318
5210025 - Telecom Equipment Cost	187,351	219,276	227,068	7,792
5210030 - Communication Fixed Fees	12,144	16,632	15,840	(792)
5216100 - Building Maintenance	15,150	-	-	-
5217000 - Computer Equipment Replacement	-	46,000	72,865	26,865
5290005 - Int-Car Wash Settled from PM Order	561	-	-	-
5333010 - Admin OH Fee	33	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	524,082	638,790	1,301,918	663,128
5390004 - Int-Fleet Repl Fee Settled from PM Order	493,483	591,886	543,768	(48,118)
5390005 - Int-Fleet Fuel Settled from PM Order	628,062	862,618	731,580	(131,038)
5390006 - Int-Fleet Admin OH Settled from PM Order	318,024	184,080	459,894	275,814
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	484,463	526,778	-	(526,778)
5415000 - Insurance Expense	471,872	670,730	557,088	(113,642)
5415010 - Public Liability Insurance - Self Ins	353,926	617,940	666,808	48,868
5417000 - Rent/Lease Buildings	16,966	-	-	-
5417007 - Rent/Lease Municipal Buildings	-	21,510	21,208	(302)
5417009 - Rent/Lease Radio Communications	181,259	242,773	254,196	11,423
5417011 - Rent Expenses - Management Fee	32,255	26,779	-	(26,779)
5417012 - Rent Expense Bldg Maintenance Reserve	96,077	90,496	-	(90,496)
5417013 - Rent Expenses Additional Rent	573,208	528,027	-	(528,027)
5417014 - Rent Expenses Administrative Fee	1,204	2,262	-	(2,262)
5425010 - Credit Card Discount Fees	134,924	147,600	220,454	72,854
5524200 - Lock Box Fees	17,438	17,620	13,260	(4,360)
5620000 - Intergovernmental Services	4,910,040	5,641,000	5,685,241	44,241
5900005 - Gen Svcs Telecomm Overhead	42	-	-	-
5950388 - Assmt-BioSolids Disposal Costs	-	-	-	-
<b>Fixed Costs Total</b>	<b>\$9,657,053</b>	<b>\$11,310,833</b>	<b>\$11,017,946</b>	<b>(\$292,887)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	22,026	3,318	7,467	4,149
5210020 - Long Distance Phone Usage	2,719	1,550	2,196	646
5210100 - Office Expense	178,942	196,850	214,963	18,113
5210105 - Coordination Expense	-	-	291	291
5210200 - Food Supplies	7,507	9,875	13,438	3,563
5210400 - Safety Equipment & Supplies	145,275	140,488	122,678	(17,810)
5210500 - Landscape Equipment & Supplies	9,989	70,000	99,079	29,079
5210600 - Noncapital Equipment Purchases	50,559	96,000	42,563	(53,437)
5216070 - Chemicals & Gases	1,249,634	1,518,000	1,664,565	146,565
5216120 - Equipment Repair and Maintenance	2,527	91,227	127,309	36,082
5220100 - Operating Supplies	259,652	2,246,200	1,972,092	(274,108)
5220150 - Computer Supplies	156,327	29,584	115,746	86,162
5221000 - Inventory Fuel - Internal	156	-	-	-
5221100 - Lubricant Expense	17,405	8,000	6,062	(1,938)
5230100 - Repairs & Maintenance Materials Expense	193,643	1,819,413	1,963,423	144,010
5241000 - Stock Purchases	812,385	900,000	900,305	305
5250150 - Physical Inventory Adjustments	4,746	100,000	100,000	-
5250160 - Inventory Reclaim Account	(32,815)	-	-	-
5250200 - Purchase Price Variance	0	-	-	-
5280900 - Equipment Charges Corrections	-	(155,000)	74,082	229,082
5290004 - Int-Motor Pool Settled from PM Order	25	-	-	-
5290012 - Int - ES Laboratory Services from PM	127,333	(300,000)	(236,531)	63,469

### Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5295000 - Int Act Alloc-Equipment	(71,025)	-	-	-
5295003 - Int Act Alloc-Mail Service	3,240	-	-	-
5295011 - Int Act Alloc-Nuisance Code Abatement	36,973	-	-	-
5295012 - Int Act Alloc-ES Laboratory Services	(556,028)	-	-	-
5295014 - Int Act Alloc-Disposal Fees	8,615	-	-	-
5295015 - Int Act Alloc-Deicing Mats from PM Order	76	-	-	-
5310100 - Professional Services Expense	1,538,388	1,781,752	2,994,964	1,213,212
5311100 - Audit Services Expense	58,957	50,000	50,000	-
5311300 - Legal Service	8,183	50,000	50,000	-
5311500 - Health Care Misc External Payment	6,051	4,570	6,484	1,914
5312010 - Printing & Graphic Service	108,744	-	111,724	111,724
5312020 - Convenience Copier Charges	197,120	195,980	95,424	(100,556)
5318000 - Permits & Licenses Service	594	1,308	-	(1,308)
5320100 - Repair & Maintenance Services - Contract	189,795	458,775	2,062,231	1,603,456
5321160 - Car Wash	38	-	-	-
5330100 - External Contract Services	1,805,423	1,914,000	3,095,728	1,181,728
5333300 - Vehicle Maintenance	459	-	-	-
5411000 - Transportation Expense	412	529	337	(192)
5412000 - Advertising Expense	59,472	270,550	293,005	22,455
5412010 - Community Sponsorships	-	-	21,160	21,160
5412020 - Printing & Binding - Commercial	-	126,565	-	(126,565)
5412030 - Association Dues & Subscriptions	93,887	133,600	155,394	21,794
5412160 - Computer Repairs	546	2,000	8,000	6,000
5412170 - Software Licensing & Maintenance Fees	188,071	550,950	760,339	209,389
5412180 - Software Lic & Maint Fees-Non Assessed	1,643	-	240	240
5413000 - Postage Expense	33,702	34,500	35,107	607
5414000 - Training and Professional Development	240,463	218,000	286,192	68,192
5414100 - Travel and Subsistence	137,178	123,200	152,684	29,484
5414110 - Travel Advance Clearing	-	-	500	500
5416000 - Public Utility Services Expense	1,810	1,100	3,149	2,049
5416010 - Natural Gas Expense	-	-	5,855	5,855
5416020 - Wastewater Expense	792	3,140	10,219	7,079
5416030 - Surface Water Expense	77,664	84,580	90,325	5,745
5416040 - Water Expense	109,398	163,485	108,478	(55,007)
5416050 - Electricity Expense	1,899,299	2,595,300	2,736,730	141,430
5416060 - Solid Waste/Garbage Expense	186,297	267,150	204,958	(62,192)
5417001 - Rent/Lease Auto Equipment	107	-	-	-
5417002 - Rent/Lease Tools & Machinery	70,256	51,500	47,184	(4,316)
5417004 - Rent/Lease Others	192,715	198,907	196,896	(2,011)
5417008 - Rent/Lease City Parking	576	500	114	(386)
5417010 - Rent Expense Capital Lease Alloc	2,150,506	2,108,259	-	(2,108,259)
5417016 - Rent Reclass Capital Lease Payment	(2,243,983)	(2,108,259)	-	2,108,259
5418000 - Licenses and Permits	621,218	673,600	717,258	43,658
5418150 - Vehicle Expenses	102	(59,788)	-	59,788
5419100 - Miscellaneous Employee Reimbursements	1,578	48,430	1,567	(46,863)
5419101 - Cell Phone Employee Reimbursements	19,466	25,400	14,821	(10,579)
5419102 - Employee Wellness Incentive	-	-	15,022	15,022
5419200 - Miscellaneous Other Services and Charges	18,716	85,509	45,285	(40,224)
5421000 - Conservation Incentives	2,340	-	-	-
5422000 - Gross Earnings Tax	4,714,718	10,379,000	-	(10,379,000)
5422100 - State Business & Occupation Tax	787,492	1,419,000	1,662,000	243,000
5422200 - State Utility Tax	1,045,229	765,000	934,000	169,000
5423000 - Bad Debts and Credit Fees	248,053	410,000	718,000	308,000
5425000 - Bank Charges	-	-	62	62
5426000 - Cash Discounts Taken	(2,991)	(2,837)	-	2,837
5428900 - Recognize Employees for Years of Service	309	1,631	320	(1,311)
5900000 - Warehouse Overhead	1,317	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5900003 - Capitalized Admin & Gen Expense	-	(1,644,000)	(2,920,892)	(1,276,892)
6550000 - Miscellaneous Expenses	23,097	-	-	-
6821000 - Bond Interest Charged to Construction	(1,527,741)	(1,838,923)	(1,065,351)	773,572
6842000 - Insurance Recoveries	(12,263)	-	-	-
6842010 - Compensation for Loss Capital Assets	(119,711)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$15,565,379</b>	<b>\$26,319,468</b>	<b>\$20,895,241</b>	<b>(\$5,424,227)</b>
<b>Contributions &amp; Transfers</b>				
6510001 - Contribution for low income assistance	80,156	-	-	-
6515000 - GET Transfer Out	4,873,886	-	12,152,000	12,152,000
6530200 - Transfer to Other Funds	118,781	-	-	-
6539850 - Contribution to GG Fleet Services Fund	-	-	-	-
6571020 - Transf-Out Capital Other	75,130	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$5,147,953</b>	<b>\$-</b>	<b>\$12,152,000</b>	<b>\$12,152,000</b>
<b>Debt Service</b>				
6599990 - Principal Portion of Debt Service	3,577,053	10,282,985	14,355,753	4,072,768
6611000 - Interest Expense	2,949,131	6,333,881	8,011,059	1,677,178
6614000 - Amortization of Premium on Debt	(150,926)	-	-	-
6615000 - Other Debt Service Costs	682	-	-	-
6615100 - Bond Issuance Expense	-	551,000	-	(551,000)
6617000 - Amortization of Bond Refunding Costs	36,597	-	-	-
6621000 - Interest Expenses - Other	47	-	-	-
6621005 - SRF Loan Interest Expense	2,153,296	1,924,629	1,883,643	(40,986)
6621006 - Capital Lease Interest Expense	1,610,808	-	-	-
<b>Debt Service Total</b>	<b>\$10,176,687</b>	<b>\$19,092,495</b>	<b>\$24,250,455</b>	<b>\$5,157,960</b>
<b>Capital Outlay</b>				
5110410 - Allowances	212	-	-	-
5110900 - Labor	284,914	-	-	-
5110901 - Labor Activity Rate - Adjustments	3,917	-	-	-
5195000 - Int Act Alloc-Labor Regular	5,803,600	-	-	-
5195001 - Int Act Alloc-Labor Time and half	227,161	-	-	-
5195002 - Int Act Alloc-Labor Double Time	26,826	-	-	-
5210015 - Cellular Phone Usage	164	-	-	-
5210025 - Telecom Equipment Cost	3,375	-	-	-
5210100 - Office Expense	943	-	-	-
5210200 - Food Supplies	2,570	-	-	-
5210400 - Safety Equipment & Supplies	393	-	-	-
5210500 - Landscape Equipment & Supplies	125,737	-	-	-
5216070 - Chemicals & Gases	21,559	-	-	-
5216110 - Automotive Supplies	(253,595)	-	-	-
5220100 - Operating Supplies	3,495,504	-	-	-
5220150 - Computer Supplies	120,553	-	-	-
5221100 - Lubricant Expense	7,826	-	-	-
5230100 - Repairs & Maintenance Materials Expense	2,669,333	-	-	-
5295000 - Int Act Alloc-Equipment	13,928	-	-	-
5295012 - Int Act Alloc-ES Laboratory Services	13,022	-	-	-
5295014 - Int Act Alloc-Disposal Fees	463	-	-	-
5310100 - Professional Services Expense	4,078,751	-	-	-
5311300 - Legal Service	17,603	-	-	-
5312010 - Printing & Graphic Service	26,984	-	-	-
5320100 - Repair & Maintenance Services - Contract	72,796	-	-	-
5330100 - External Contract Services	28,614,863	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	854,403	-	-	-
5412000 - Advertising Expense	10,470	-	-	-
5412170 - Software Licensing & Maintenance Fees	257,021	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5413000 - Postage Expense	1,817	-	-	-
5414100 - Travel and Subsistence	62	-	-	-
5415005 - Public Liability Insurance - External	1,700	-	-	-
5416050 - Electricity Expense	453,648	-	-	-
5416060 - Solid Waste/Garbage Expense	133,091	-	-	-
5417002 - Rent/Lease Tools & Machinery	5,525	-	-	-
5417004 - Rent/Lease Others	448	-	-	-
5417008 - Rent/Lease City Parking	1,121	-	-	-
5418000 - Licenses and Permits	267,492	-	-	-
5419200 - Miscellaneous Other Services and Charges	17	-	-	-
5420000 - Injuries Damages and Judgments	300	-	-	-
5426000 - Cash Discounts Taken	(4,736)	-	-	-
5600000 - Planned Expenditure for Capital Projects	-	41,736,515	48,132,542	6,396,027
5610000 - Interfund Services	90,595	-	38,000	38,000
5621100 - Land	5,150	-	-	-
5641500 - Moveable Equipment Over \$5k	516,628	-	-	-
5642500 - Stationary Equipment Over \$5k	39,525	-	-	-
5645500 - Data Processing Equipment Over \$5k	15,400	-	-	-
5661000 - Library Materials	42	-	-	-
5900000 - Warehouse Overhead	84,511	-	-	-
5900002 - Vendor Srvc Overhead	4	-	-	-
5900003 - Capitalized Admin & Gen Expense	(25,026)	-	-	-
<b>Capital Outlay Total</b>	<b>\$48,088,608</b>	<b>\$41,736,515</b>	<b>\$48,170,542</b>	<b>\$6,434,027</b>
<b>Assessments</b>	<b>\$11,438,765</b>	<b>\$14,040,834</b>	<b>\$14,477,008</b>	<b>\$436,174</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$11,431,209</b>	<b>\$-</b>	<b>(\$11,431,209)</b>
<b>4300 - Wastewater Total</b>	<b>\$143,586,057</b>	<b>\$173,938,145</b>	<b>\$181,282,390</b>	<b>\$7,344,245</b>
<b>4301 - Surface Water</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	12,461,596	16,894,467	16,644,894	(249,573)
5110110 - Premium Pay	65,305	40,000	-	(40,000)
5110120 - Education/Training	240,455	-	-	-
5110200 - Salaries & Wages - Overtime	472,326	357,900	684,990	327,090
5110225 - Salaries & Wages - Vacation	536,791	-	-	-
5110250 - Salaries & Wages - Sick Leave	336,516	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	806,636	-	-	-
5110400 - Salaries & Wages - Other	8,910	25,000	-	(25,000)
5110410 - Allowances	30,969	15,400	10,026	(5,374)
5110420 - PTO Cashout Pay	21,221	6,500	87,017	80,517
5110430 - Accrued Salaries & Wages	127,204	-	-	-
5110455 - Labor Adjustments-Planning Only	-	(3,475,293)	-	3,475,293
5110460 - Benefits Adjustment	(918,580)	-	-	-
5110500 - Leave Severance Payoff	49,012	54,000	59,400	5,400
5110800 - FICA Contributions	1,175,126	1,270,991	1,248,895	(22,097)
5110810 - Health & Welfare	2,895,918	3,457,869	3,312,970	(144,899)
5110811 - Dental Plan	291,064	291,946	295,069	3,123
5110812 - Personal Time Off	566,647	-	-	-
5110820 - Insurance-Group Life	26,081	25,335	36,606	11,271
5110830 - Industrial Insurance	642,995	478,250	445,651	(32,600)
5110835 - State Unemployment Compensation	16,995	18,236	26,399	8,163
5110850 - Pension Contributions-TERS	1,590,717	1,806,329	1,842,789	36,460
5110855 - Union Pension-Employer Paid	63,480	20,976	-	(20,976)
5110865 - Deferred Compensation/Defined Contribution	676	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110890 - Capital Labor Credit	-	(2,868,758)	(2,146,487)	722,271
5110895 - Labor To/From Others	-	-	(1,788,833)	(1,788,833)
5110900 - Labor	(55,681)	-	-	-
5110901 - Labor Activity Rate - Adjustments	963,509	-	-	-
5190000 - Int-Labor Settled from Proj	227	-	-	-
5195000 - Int Act Alloc-Labor Regular	(5,193,767)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	(176,691)	-	-	-
5195002 - Int Act Alloc-Labor Double Time	13,887	-	-	-
5195004 - Int Act Alloc-Standby Time Labor	(506)	-	-	-
<b>Personnel Services Total</b>	<b>\$17,059,038</b>	<b>\$18,419,150</b>	<b>\$20,759,386</b>	<b>\$2,340,236</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	44,243	44,300	41,512	(2,788)
5210015 - Cellular Phone Usage	82,984	77,396	112,076	34,680
5210025 - Telecom Equipment Cost	92,669	118,712	119,272	560
5216100 - Building Maintenance	2,749	-	-	-
5217000 - Computer Equipment Replacement	-	25,000	39,235	14,235
5290005 - Int-Car Wash Settled from PM Order	595	-	-	-
5333010 - Admin OH Fee	412	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	693,786	604,726	1,195,056	590,330
5390004 - Int-Fleet Repl Fee Settled from PM Order	140,775	159,845	146,136	(13,709)
5390005 - Int-Fleet Fuel Settled from PM Order	405,113	510,730	456,374	(54,356)
5390006 - Int-Fleet Admin OH Settled from PM Order	106,175	57,360	151,064	93,704
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	141,306	148,700	-	(148,700)
5415000 - Insurance Expense	22,152	31,185	263	(30,922)
5415010 - Public Liability Insurance - Self Ins	68,871	138,608	142,876	4,268
5417000 - Rent/Lease Buildings	16,966	-	1,882,200	1,882,200
5417007 - Rent/Lease Municipal Buildings	116,372	207,800	212,126	4,326
5417009 - Rent/Lease Radio Communications	54,720	48,555	42,884	(5,671)
5417011 - Rent Expenses - Management Fee	28,166	29,231	-	(29,231)
5417012 - Rent Expense Bldg Maintenance Reserve	83,543	98,784	-	(98,784)
5417013 - Rent Expenses Additional Rent	514,234	576,386	-	(576,386)
5417014 - Rent Expenses Administrative Fee	1,036	2,470	-	(2,470)
5425010 - Credit Card Discount Fees	58,530	66,420	96,911	30,491
5524200 - Lock Box Fees	7,943	8,290	6,120	(2,170)
5620000 - Intergovernmental Services	96,700	641,000	358,008	(282,992)
5900005 - Gen Svcs Telecomm Overhead	2	-	-	-
<b>Fixed Costs Total</b>	<b>\$2,780,044</b>	<b>\$3,595,498</b>	<b>\$5,002,113</b>	<b>\$1,406,615</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	5,720	2,500	2,468	(32)
5210020 - Long Distance Phone Usage	1,663	-	1,542	1,542
5210100 - Office Expense	212,927	84,450	135,133	50,683
5210105 - Coordination Expense	-	-	291	291
5210200 - Food Supplies	7,498	8,500	11,939	3,439
5210300 - Medical Equipment & Supplies	-	-	1,174	1,174
5210400 - Safety Equipment & Supplies	60,415	46,500	74,625	28,125
5210500 - Landscape Equipment & Supplies	10,199	100,000	473,267	373,267
5210600 - Noncapital Equipment Purchases	49,050	55,000	67,363	12,363
5216070 - Chemicals & Gases	52,358	61,500	48,056	(13,444)
5216120 - Equipment Repair and Maintenance	1,057	3,000	109	(2,891)
5220100 - Operating Supplies	223,973	423,450	590,437	166,987
5220150 - Computer Supplies	90,187	13,830	38,574	24,744
5221010 - Fuel - External	1,498	-	200	200
5221100 - Lubricant Expense	1,742	-	-	-
5230100 - Repairs & Maintenance Materials Expense	36,383	325,946	309,013	(16,933)
5250200 - Purchase Price Variance	(0)	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5280900 - Equipment Charges Corrections	-	261,000	48,412	(212,588)
5290000 - Int-Mats Settled from Proj	59,352	-	-	-
5290004 - Int-Motor Pool Settled from PM Order	25	-	-	-
5290012 - Int - ES Laboratory Services from PM	(127,333)	(80,000)	(27,567)	52,433
5295000 - Int Act Alloc-Equipment	208,374	-	-	-
5295003 - Int Act Alloc-Mail Service	7,864	-	-	-
5295011 - Int Act Alloc-Nuisance Code Abatement	960	-	-	-
5295012 - Int Act Alloc-ES Laboratory Services	111,305	-	-	-
5295014 - Int Act Alloc-Disposal Fees	3,724	-	-	-
5310100 - Professional Services Expense	365,020	1,156,420	1,439,242	282,822
5311100 - Audit Services Expense	26,959	20,000	20,000	-
5311300 - Legal Service	4,788	50,000	50,000	-
5311500 - Health Care Misc External Payment	3,886	2,450	2,047	(403)
5312010 - Printing & Graphic Service	95,552	-	127,556	127,556
5312020 - Convenience Copier Charges	66,863	72,458	33,198	(39,260)
5318000 - Permits & Licenses Service	40	-	300	300
5320100 - Repair & Maintenance Services - Contract	33,174	246,000	363,628	117,628
5321160 - Car Wash	330	600	-	(600)
5330100 - External Contract Services	843,081	2,085,755	3,447,265	1,361,510
5333300 - Vehicle Maintenance	459	-	-	-
5411000 - Transportation Expense	273	250	1,131	881
5412000 - Advertising Expense	35,803	81,885	183,759	101,874
5412010 - Community Sponsorships	-	-	100,000	100,000
5412020 - Printing & Binding - Commercial	-	143,000	-	(143,000)
5412030 - Association Dues & Subscriptions	16,010	12,620	22,337	9,717
5412160 - Computer Repairs	498	2,000	6,200	4,200
5412170 - Software Licensing & Maintenance Fees	48,342	76,000	204,517	128,517
5413000 - Postage Expense	68,217	66,160	79,485	13,325
5414000 - Training and Professional Development	116,928	158,000	163,437	5,437
5414100 - Travel and Subsistence	52,482	87,000	93,819	6,819
5416020 - Wastewater Expense	249	200	493	293
5416030 - Surface Water Expense	9,425	8,850	18,008	9,158
5416040 - Water Expense	128,526	84,250	118,973	34,723
5416050 - Electricity Expense	276,230	313,000	229,420	(83,580)
5416060 - Solid Waste/Garbage Expense	6,577	1,900	16,828	14,928
5417001 - Rent/Lease Auto Equipment	299	-	5,650	5,650
5417002 - Rent/Lease Tools & Machinery	16,341	34,100	35,910	1,810
5417004 - Rent/Lease Others	31,323	10,725	6,229	(4,496)
5417008 - Rent/Lease City Parking	14,790	21,380	17,010	(4,370)
5417010 - Rent Expense Capital Lease Alloc	1,850,435	2,301,341	-	(2,301,341)
5417016 - Rent Reclass Capital Lease Payment	(1,930,873)	(2,301,341)	-	2,301,341
5418000 - Licenses and Permits	16,175	117,000	239,250	122,250
5418150 - Vehicle Expenses	51	-	21,717	21,717
5419000 - Utility Taxes & Assessments	12,893	-	-	-
5419100 - Miscellaneous Employee Reimbursements	1,403	2,000	1,065	(935)
5419101 - Cell Phone Employee Reimbursements	17,985	22,200	14,543	(7,657)
5419102 - Employee Wellness Incentive	-	-	22	22
5419200 - Miscellaneous Other Services and Charges	76	79,000	120,015	41,015
5420000 - Injuries Damages and Judgments	(155,782)	-	-	-
5421000 - Conservation Incentives	(660)	-	-	-
5422000 - Gross Earnings Tax	2,200,626	5,038,000	-	(5,038,000)
5422100 - State Business & Occupation Tax	815,789	900,000	1,007,000	107,000
5423000 - Bad Debts and Credit Fees	175,844	102,000	537,000	435,000
5425000 - Bank Charges	-	-	28	28
5426000 - Cash Discounts Taken	(1,942)	-	-	-
5428900 - Recognize Employees for Years of Service	139	-	196	196
5490000 - Int-Misc Settled from Proj	59,135	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5590000 - Int-O/H Settled from Proj	2,424	-	-	-
5900000 - Warehouse Overhead	416	-	-	-
5900003 - Capitalized Admin & Gen Expense	-	(1,146,000)	(1,450,748)	(304,748)
6821000 - Bond Interest Charged to Construction	(859,234)	(1,312,653)	(858,804)	453,849
6842010 - Compensation for Loss Capital Assets	(5,859)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$5,480,446</b>	<b>\$9,842,226</b>	<b>\$8,192,762</b>	<b>(\$1,649,464)</b>
<b>Contributions &amp; Transfers</b>				
6510001 - Contribution for low income assistance	38,949	-	-	-
6515000 - GET Transfer Out	2,381,778	-	5,611,000	5,611,000
6530200 - Transfer to Other Funds	52,904	-	-	-
6571020 - Transf-Out Capital Other	43,991	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$2,517,622</b>	<b>\$-</b>	<b>\$5,611,000</b>	<b>\$5,611,000</b>
<b>Debt Service</b>				
6599990 - Principal Portion of Debt Service	-	2,747,720	4,186,614	1,438,894
6611000 - Interest Expense	5,804,899	8,172,592	7,523,653	(648,939)
6611015 - Debt Service Cash Flow Reclass-Operating	3,830,388	-	-	-
6611017 - Debt Service Cash Flow Reclass-Interest	(3,830,388)	-	-	-
6614000 - Amortization of Premium on Debt	(487,732)	-	-	-
6615000 - Other Debt Service Costs	(2,079)	-	-	-
6615100 - Bond Issuance Expense	-	221,000	-	(221,000)
6617000 - Amortization of Bond Refunding Costs	86,010	-	-	-
6621000 - Interest Expenses - Other	136	-	-	-
6621005 - SRF Loan Interest Expense	25,190	22,871	20,414	(2,457)
6621006 - Capital Lease Interest Expense	1,386,048	-	-	-
<b>Debt Service Total</b>	<b>\$6,812,472</b>	<b>\$11,164,183</b>	<b>\$11,730,681</b>	<b>\$566,498</b>
<b>Capital Outlay</b>				
5110410 - Allowances	435	-	-	-
5110900 - Labor	750,103	-	-	-
5110901 - Labor Activity Rate - Adjustments	(115,530)	-	-	-
5190000 - Int-Labor Settled from Proj	(227)	-	-	-
5195000 - Int Act Alloc-Labor Regular	3,392,055	-	-	-
5195001 - Int Act Alloc-Labor Time and half	274,406	-	-	-
5195002 - Int Act Alloc-Labor Double Time	9,690	-	-	-
5210015 - Cellular Phone Usage	252	-	-	-
5210100 - Office Expense	195	-	-	-
5210200 - Food Supplies	1,218	-	-	-
5210400 - Safety Equipment & Supplies	11	-	-	-
5210500 - Landscape Equipment & Supplies	543,443	-	-	-
5216110 - Automotive Supplies	254,427	-	-	-
5220100 - Operating Supplies	331,040	-	-	-
5220150 - Computer Supplies	49,534	-	-	-
5230100 - Repairs & Maintenance Materials Expense	276,857	-	-	-
5290000 - Int-Mats Settled from Proj	(59,352)	-	-	-
5295000 - Int Act Alloc-Equipment	79,897	-	-	-
5295003 - Int Act Alloc-Mail Service	38	-	-	-
5295012 - Int Act Alloc-ES Laboratory Services	9,670	-	-	-
5295014 - Int Act Alloc-Disposal Fees	11,074	-	-	-
5310100 - Professional Services Expense	3,134,173	-	-	-
5312010 - Printing & Graphic Service	39,731	-	-	-
5320100 - Repair & Maintenance Services - Contract	333,873	-	-	-
5330100 - External Contract Services	19,842,572	-	-	-
5390000 - Int-Srvcs Settled from Proj	-	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	661	-	-	-
5412000 - Advertising Expense	29,503	-	-	-



## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5413000 - Postage Expense	1,650	-	-	-
5414100 - Travel and Subsistence	513	-	-	-
5416060 - Solid Waste/Garbage Expense	3,730	-	-	-
5417002 - Rent/Lease Tools & Machinery	4,725	-	-	-
5417004 - Rent/Lease Others	144	-	-	-
5417008 - Rent/Lease City Parking	2,633	-	-	-
5418000 - Licenses and Permits	219,303	-	-	-
5419200 - Miscellaneous Other Services and Charges	3,130	-	-	-
5426000 - Cash Discounts Taken	(1,297)	-	-	-
5490000 - Int-Misc Settled from Proj	(59,135)	-	-	-
5590000 - Int-O/H Settled from Proj	(2,424)	-	-	-
5600000 - Planned Expenditure for Capital Projects	-	29,442,135	26,350,123	(3,092,012)
5610000 - Interfund Services	2,015,576	-	38,000	38,000
5620000 - Intergovernmental Services	100,402	-	-	-
5621100 - Land	1,382	-	-	-
5641500 - Moveable Equipment Over \$5k	75,849	-	-	-
5642500 - Stationary Equipment Over \$5k	83,113	-	-	-
5645500 - Data Processing Equipment Over \$5k	20,204	-	-	-
5661000 - Library Materials	42	-	-	-
5900000 - Warehouse Overhead	29,656	-	-	-
5900002 - Vendor Srvc Overhead	2	-	-	-
5900003 - Capitalized Admin & Gen Expense	25,026	-	-	-
5909990 - OH Loading Adjustment	(1,267)	-	-	-
<b>Capital Outlay Total</b>	<b>\$31,712,703</b>	<b>\$29,442,135</b>	<b>\$26,388,123</b>	<b>(\$3,054,012)</b>
<b>Assessments</b>	<b>\$8,482,238</b>	<b>\$8,707,326</b>	<b>\$9,870,835</b>	<b>\$1,163,509</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$12,850,581</b>	<b>\$-</b>	<b>(\$12,850,581)</b>
<b>4301 - Surface Water Total</b>	<b>\$74,844,564</b>	<b>\$94,021,098</b>	<b>\$87,554,900</b>	<b>(\$6,466,198)</b>
<b>4450 - Union Station</b>				
<b>Maintenance &amp; Operations</b>				
5425000 - Bank Charges	9,337	9,600	9,600	-
<b>Maintenance &amp; Operations Total</b>	<b>\$9,337</b>	<b>\$9,600</b>	<b>\$9,600</b>	<b>\$-</b>
<b>Debt Service</b>				
6599990 - Principal Portion of Debt Service	-	-	5,280,000	5,280,000
6611000 - Interest Expense	4,315,260	3,567,805	2,673,364	(894,441)
<b>Debt Service Total</b>	<b>\$4,315,260</b>	<b>\$3,567,805</b>	<b>\$7,953,364</b>	<b>\$4,385,559</b>
<b>4450 - Union Station Total</b>	<b>\$4,324,597</b>	<b>\$3,577,405</b>	<b>\$7,962,964</b>	<b>\$4,385,559</b>
<b>4500 - Rail</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	13,459,638	20,309,567	21,032,393	722,826
5110110 - Premium Pay	96	-	-	-
5110120 - Education/Training	41,275	-	-	-
5110200 - Salaries & Wages - Overtime	2,561,122	2,239,000	1,965,000	(274,000)
5110225 - Salaries & Wages - Vacation	371,200	-	-	-
5110250 - Salaries & Wages - Sick Leave	270,386	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	856,183	-	-	-
5110400 - Salaries & Wages - Other	(27,360)	35,429	42,203	6,774
5110410 - Allowances	657,597	50,480	42,800	(7,680)
5110420 - PTO Cashout Pay	79,984	82,096	96,592	14,496
5110430 - Accrued Salaries & Wages	129,363	-	-	-
5110460 - Benefits Adjustment	-	453,398	409,470	(43,928)

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110500 - Leave Severance Payoff	52,179	5,642	26,400	20,758
5110600 - Compensated Absences Adjustment	182,748	-	-	-
5110800 - FICA Contributions	96	1,528,157	1,581,766	53,609
5110801 - City Pension Contribution - TERS	3,570,654	2,417,005	2,469,408	52,403
5110810 - Health & Welfare	3,287,743	3,975,878	3,975,901	23
5110811 - Dental Plan	307,900	335,708	354,113	18,405
5110812 - Personal Time Off	663,624	-	-	-
5110820 - Insurance-Group Life	22,729	30,464	46,272	15,807
5110830 - Industrial Insurance	236,659	289,016	286,125	(2,891)
5110835 - State Unemployment Compensation	23,578	54,836	56,787	1,951
5110836 - Rail Unemployment	24	-	-	-
5110855 - Union Pension-Employer Paid	114,351	14,590	-	(14,590)
5110865 - Deferred Compensation/Defined Contribution	145,000	187,945	513,084	325,139
5110890 - Capital Labor Credit	-	(40,000)	(40,000)	-
5110895 - Labor To/From Others	-	(1,038,123)	(1,314,500)	(276,377)
5110900 - Labor	(28,840)	-	-	-
5110901 - Labor Activity Rate - Adjustments	38	-	-	-
5195000 - Int Act Alloc-Labor Regular	(753,605)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	(229,903)	-	-	-
5195002 - Int Act Alloc-Labor Double Time	(4,592)	-	-	-
<b>Personnel Services Total</b>	<b>\$25,989,870</b>	<b>\$30,931,089</b>	<b>\$31,543,815</b>	<b>\$612,725</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	35,022	30,299	28,446	(1,853)
5210015 - Cellular Phone Usage	19,207	-	72,000	72,000
5216100 - Building Maintenance	135,528	140,000	130,000	(10,000)
5321000 - Inventory Fuel - External	3,241,398	3,397,500	2,900,000	(497,500)
5333026 - Replacement Fee Credit	(53,625)	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	209,320	201,768	311,622	109,854
5390004 - Int-Fleet Repl Fee Settled from PM Order	431,050	469,800	812,000	342,200
5390005 - Int-Fleet Fuel Settled from PM Order	268,411	353,856	251,778	(102,078)
5390006 - Int-Fleet Admin OH Settled from PM Order	65,021	63,538	110,071	46,533
5390011 - Int-Service Desk Support from IO	-	-	2,118	2,118
5415000 - Insurance Expense	5,538	4,800	106,000	101,200
5415005 - Public Liability Insurance - External	619,581	610,000	965,000	355,000
5415010 - Public Liability Insurance - Self Ins	100,008	200,000	200,000	-
<b>Fixed Costs Total</b>	<b>\$5,076,460</b>	<b>\$5,471,561</b>	<b>\$5,889,035</b>	<b>\$417,474</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	112,113	115,446	39,300	(76,146)
5210100 - Office Expense	120,653	80,600	267,000	186,400
5210200 - Food Supplies	23,361	25,350	23,700	(1,650)
5210400 - Safety Equipment & Supplies	124,365	132,900	140,300	7,400
5210500 - Landscape Equipment & Supplies	182	-	-	-
5216070 - Chemicals & Gases	15,677	15,100	15,000	(100)
5216110 - Automotive Supplies	43,589	38,381	56,845	18,464
5216120 - Equipment Repair and Maintenance	509,157	690,000	502,000	(188,000)
5220100 - Operating Supplies	419,191	358,742	533,000	174,258
5220150 - Computer Supplies	62,990	50,000	50,000	-
5221000 - Inventory Fuel - Internal	11	-	-	-
5221010 - Fuel - External	140	-	-	-
5221100 - Lubricant Expense	202,952	167,350	433,350	266,000
5221175 - Equipment Credits - Plan	-	4,000	-	(4,000)
5230100 - Repairs & Maintenance Materials Expense	587,938	530,500	578,500	48,000
5250150 - Physical Inventory Adjustments	(49,780)	-	-	-
5250160 - Inventory Reclaim Account	(3,784)	-	-	-
5290004 - Int-Motor Pool Settled from PM Order	2,498	-	4,000	4,000

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5295000 - Int Act Alloc-Equipment	3,790	-	-	-
5310100 - Professional Services Expense	170,134	67,750	268,900	201,150
5311100 - Audit Services Expense	39,121	43,500	44,000	500
5311300 - Legal Service	232,098	130,000	130,000	-
5311500 - Health Care Misc External Payment	450	-	800	800
5312010 - Printing & Graphic Service	13,032	15,768	12,750	(3,018)
5318000 - Permits & Licenses Service	9,280	2,500	1,500	(1,000)
5320100 - Repair & Maintenance Services - Contract	1,509,054	1,123,909	1,083,600	(40,309)
5321160 - Car Wash	218	-	1,400	1,400
5330100 - External Contract Services	1,806,773	1,310,876	1,817,703	506,827
5411000 - Transportation Expense	26,853	22,429	24,430	2,001
5412000 - Advertising Expense	55,625	35,000	20,500	(14,500)
5412030 - Association Dues & Subscriptions	38,557	31,200	400	(30,800)
5413000 - Postage Expense	22,638	21,430	15,020	(6,410)
5414000 - Training and Professional Development	53,321	61,500	40,700	(20,800)
5414100 - Travel and Subsistence	143,617	145,600	161,000	15,400
5416000 - Public Utility Services Expense	86,933	87,600	101,000	13,400
5416020 - Wastewater Expense	5,571	6,599	7,000	401
5416030 - Surface Water Expense	65,923	58,902	69,000	10,098
5416040 - Water Expense	5,033	5,711	6,050	339
5416050 - Electricity Expense	168,991	176,867	138,984	(37,883)
5416060 - Solid Waste/Garbage Expense	61,841	60,377	54,000	(6,377)
5417002 - Rent/Lease Tools & Machinery	68,089	91,459	12,200	(79,259)
5417004 - Rent/Lease Others	130,050	1,333,600	1,217,420	(116,180)
5418000 - Licenses and Permits	48,209	58,000	144,800	86,800
5418150 - Vehicle Expenses	50	-	-	-
5419000 - Utility Taxes & Assessments	53	-	-	-
5419100 - Miscellaneous Employee Reimbursements	23,642	22,608	31,400	8,792
5419101 - Cell Phone Employee Reimbursements	40	-	5,760	5,760
5419200 - Miscellaneous Other Services and Charges	10,471	2,300	-	(2,300)
5419205 - Car Hire/Reclaim	759,497	810,660	792,000	(18,660)
5421020 - Volume Incentive Allowance	3,708,333	4,333,336	5,000,000	666,664
5422100 - State Business & Occupation Tax	867,157	1,134,000	964,188	(169,812)
5423000 - Bad Debts and Credit Fees	(12,754)	10,000	10,000	-
5426000 - Cash Discounts Taken	(8,944)	-	-	-
5428900 - Recognize Employees for Years of Service	-	1,000	-	(1,000)
5590006 - Int-Accident Damaged Settled from PM Order	(1,995)	-	-	-
5661000 - Library Materials	3,064	-	-	-
5700200 - Capitalized A&G Expense	-	(24,000)	(433,725)	(409,725)
5900000 - Warehouse Overhead	17,444	-	-	-
5900003 - Capitalized Admin & Gen Expense	(5,098)	-	-	-
5909998 - Warehouse Overheads - Planning Only	-	15,718	16,482	764
6555500 - Residual Equity Transfers Out	-	-	-	-
6615000 - Other Debt Service Costs	-	-	-	-
6621000 - Interest Expenses - Other	28	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$12,297,438</b>	<b>\$13,404,568</b>	<b>\$14,402,257</b>	<b>\$997,689</b>
<b>Contributions &amp; Transfers</b>				
5422000 - Gross Earnings Tax	2,240,525	5,227,000	-	(5,227,000)
6515000 - GET Transfer Out	2,440,631	-	5,331,455	5,331,455
6530100 - Transfer to General Fund	50,000	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$4,731,155</b>	<b>\$5,227,000</b>	<b>\$5,331,455</b>	<b>\$104,455</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Debt Service</b>				
6599520 - Revenue Bond Principal Payments	832,782	1,401,522	1,799,019	397,497
6611000 - Interest Expense	80,035	30,214	866	(29,348)
<b>Debt Service Total</b>	<b>\$912,817</b>	<b>\$1,431,736</b>	<b>\$1,799,885</b>	<b>\$368,149</b>
<b>Capital Outlay</b>				
5600000 - Planned Expenditure for Capital Projects	3,138,658	5,967,000	4,298,543	(1,668,457)
5621000 - Buildings	-	-	-	-
<b>Capital Outlay Total</b>	<b>\$3,138,658</b>	<b>\$5,967,000</b>	<b>\$4,298,543</b>	<b>(\$1,668,457)</b>
<b>Assessments</b>	<b>\$2,206,092</b>	<b>\$3,210,303</b>	<b>\$3,378,206</b>	<b>\$167,904</b>
<b>4500 - Rail Total</b>	<b>\$54,352,490</b>	<b>\$65,643,257</b>	<b>\$66,643,196</b>	<b>\$999,939</b>
<b>4600 - Water Utility</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	30,460,449	41,680,398	45,553,988	3,873,591
5110110 - Premium Pay	219,758	238,374	148,200	(90,174)
5110120 - Education/Training	729,980	-	-	-
5110200 - Salaries & Wages - Overtime	1,300,150	1,306,205	1,181,407	(124,798)
5110225 - Salaries & Wages - Vacation	1,888,300	-	-	-
5110250 - Salaries & Wages - Sick Leave	1,124,643	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	2,105,894	-	-	-
5110400 - Salaries & Wages - Other	325,534	266,818	211,382	(55,436)
5110410 - Allowances	142,739	156,800	163,562	6,762
5110420 - PTO Cashout Pay	91,429	138,767	125,469	(13,298)
5110430 - Accrued Salaries & Wages	209,631	-	-	-
5110455 - Labor Adjustments-Planning Only	-	246,782	(1,698,998)	(1,945,780)
5110460 - Benefits Adjustment	-	8,982	(566,333)	(575,315)
5110500 - Leave Severance Payoff	222,186	477,006	631,898	154,892
5110600 - Compensated Absences Adjustment	198,042	-	-	-
5110800 - FICA Contributions	2,948,869	3,134,461	3,411,093	276,631
5110810 - Health & Welfare	7,057,774	8,360,798	9,185,683	824,885
5110811 - Dental Plan	705,854	705,898	818,180	112,282
5110812 - Personal Time Off	846,367	-	-	-
5110820 - Insurance-Group Life	62,593	62,471	100,120	37,649
5110826 - VEBA Retirement Health Savings	5,531	-	-	-
5110830 - Industrial Insurance	934,650	1,204,931	1,305,380	100,449
5110835 - State Unemployment Compensation	43,024	45,848	72,650	26,802
5110850 - Pension Contributions-TERS	3,995,215	4,497,913	5,040,271	542,358
5110855 - Union Pension-Employer Paid	12,467	3,126	1,040	(2,086)
5110865 - Deferred Compensation/Defined Contribution	30,000	-	-	-
5110890 - Capital Labor Credit	-	(10,254,741)	(8,814,642)	1,440,099
5110895 - Labor To/From Others	-	(2,054,027)	(2,348,288)	(294,261)
5110900 - Labor	202,345	-	-	-
5190000 - Int-Labor Settled from Proj	1,799	-	-	-
5195000 - Int Act Alloc-Labor Regular	(15,921,602)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	(577,243)	-	-	-
5195002 - Int Act Alloc-Labor Double Time	(84,056)	-	-	-
5195003 - Int Act Alloc-High Time Labor	-	-	-	-
5195004 - Int Act Alloc-Standby Time Labor	-	-	-	-
<b>Personnel Services Total</b>	<b>\$39,282,323</b>	<b>\$50,226,810</b>	<b>\$54,522,063</b>	<b>\$4,295,253</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	194,907	212,088	214,314	2,226
5210015 - Cellular Phone Usage	-	-	-	-
5216100 - Building Maintenance	10,297	66,398	80,546	14,148
5333010 - Admin OH Fee	-	-	-	-
5333026 - Replacement Fee Credit	(203,062)	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	1,684,532	1,741,218	1,743,253	2,035
5390004 - Int-Fleet Repl Fee Settled from PM Order	1,650,801	1,694,032	3,409,462	1,715,430
5390005 - Int-Fleet Fuel Settled from PM Order	965,092	1,252,768	847,216	(405,552)
5390006 - Int-Fleet Admin OH Settled from PM Order	386,370	324,329	499,317	174,988
5390011 - Int-Service Desk Support from IO	-	406,559	94,794	(311,765)
5390012 - Int-Desktop Support from IO	-	-	448,841	448,841
5411050 - Fleet Charge Corrections	(77)	-	-	-
5415000 - Insurance Expense	15,091	14,000	243,300	229,300
5415005 - Public Liability Insurance - External	619,847	795,190	540,674	(254,516)
5415010 - Public Liability Insurance - Self Ins	360,000	480,000	480,000	-
5417000 - Rent/Lease Buildings	1,108,472	1,198,240	1,290,671	92,431
5425010 - Credit Card Discount Fees	159,890	178,600	300,000	121,400
5524200 - Lock Box Fees	21,699	22,533	16,000	(6,533)
5700010 - Fleet Charges	-	-	-	-
<b>Fixed Costs Total</b>	<b>\$6,973,858</b>	<b>\$8,385,955</b>	<b>\$10,208,388</b>	<b>\$1,822,433</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	539,056	859,745	916,246	56,501
5210100 - Office Expense	121,921	139,174	160,982	21,808
5210200 - Food Supplies	28,848	24,346	68,445	44,099
5210300 - Medical Equipment & Supplies	139	372	-	(372)
5210400 - Safety Equipment & Supplies	64,132	69,318	65,549	(3,769)
5210500 - Landscape Equipment & Supplies	18,359	28,117	42,862	14,745
5216070 - Chemicals & Gases	851,018	2,358,624	1,436,323	(922,301)
5216090 - Law Enforcement Materials, Equip & Supplies	776	1,061	1,061	-
5216110 - Automotive Supplies	30,641	35,118	29,718	(5,400)
5216120 - Equipment Repair and Maintenance	66,298	261,250	99,974	(161,276)
5220090 - Inventory Charges	(47)	-	-	-
5220100 - Operating Supplies	1,912,921	2,147,591	1,883,883	(263,708)
5220150 - Computer Supplies	175,769	245,300	240,843	(4,457)
5221000 - Inventory Fuel - Internal	107,003	4,900	23,105	18,205
5221100 - Lubricant Expense	5,620	4,770	32,053	27,283
5221175 - Equipment Credits - Plan	-	(1,995,563)	(2,003,640)	(8,077)
5230100 - Repairs & Maintenance Materials Expense	186,835	272,872	245,573	(27,299)
5240800 - RWSS Water Purchases Expense	2,566,151	4,231,039	3,756,270	(474,769)
5240801 - RWSS 2002 Debt Service	551,286	-	-	-
5240802 - RWSS 2010 Debt Service Expense	2,304,185	2,405,928	2,472,404	66,476
5240803 - RWSS 2013 Debt Service Expense	4,127,411	4,363,992	4,113,200	(250,792)
5250100 - Inventory Scrap/Write Off	103	-	-	-
5250150 - Physical Inventory Adjustments	(4,671)	-	-	-
5250160 - Inventory Reclaim Account	(81,830)	-	-	-
5250200 - Purchase Price Variance	(0)	-	-	-
5280900 - Equipment Charges Corrections	1,307	-	-	-
5290000 - Int-Mats Settled from Proj	1,609	-	-	-
5290004 - Int-Motor Pool Settled from PM Order	66,490	79,370	90,500	11,130
5295000 - Int Act Alloc-Equipment	(1,860,119)	-	-	-
5295003 - Int Act Alloc-Mail Service	6,082	-	-	-
5295014 - Int Act Alloc-Disposal Fees	-	-	-	-

### Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5310100 - Professional Services Expense	1,649,812	4,219,347	6,086,198	1,866,851
5311100 - Audit Services Expense	120,198	126,000	120,000	(6,000)
5311300 - Legal Service	43,906	205,000	262,000	57,000
5311500 - Health Care Misc External Payment	8,240	8,404	10,148	1,744
5312010 - Printing & Graphic Service	86,519	116,806	137,884	21,078
5317600 - Desktop PC Support	201,504	-	-	-
5318000 - Permits & Licenses Service	650	1,962	4,152	2,190
5320100 - Repair & Maintenance Services - Contract	235,960	258,009	198,859	(59,150)
5330100 - External Contract Services	1,117,526	799,635	1,797,958	998,323
5340150 - Admin OH Fee-Non Fleet	(154,296)	(166,402)	(174,668)	(8,266)
5390000 - Int-Srvcs Settled from Proj	32,357	-	-	-
5411000 - Transportation Expense	719	990	100	(890)
5412000 - Advertising Expense	21,476	6,685	12,165	5,480
5412020 - Printing & Binding - Commercial	3,833	-	-	-
5412030 - Association Dues & Subscriptions	145,637	227,318	363,242	135,924
5412170 - Software Licensing & Maintenance Fees	180,158	261,136	305,900	44,764
5412180 - Software Lic & Maint Fees-Non Assessed	-	-	400	400
5413000 - Postage Expense	68,293	91,483	87,943	(3,540)
5414000 - Training and Professional Development	212,738	421,734	534,550	112,816
5414100 - Travel and Subsistence	161,374	267,432	317,141	49,709
5414150 - Tuition Reimbursement	-	-	4,000	4,000
5416000 - Public Utility Services Expense	28,352	2,200	3,200	1,000
5416010 - Natural Gas Expense	4,466	37,400	31,000	(6,400)
5416020 - Wastewater Expense	18,867	40,100	22,000	(18,100)
5416030 - Surface Water Expense	149,377	175,200	160,800	(14,400)
5416040 - Water Expense	17,070	19,900	21,024	1,124
5416050 - Electricity Expense	1,327,566	1,912,405	1,658,024	(254,381)
5416060 - Solid Waste/Garbage Expense	14,066	576,713	22,300	(554,413)
5417001 - Rent/Lease Auto Equipment	23	-	-	-
5417002 - Rent/Lease Tools & Machinery	7,009	7,571	13,731	6,160
5417004 - Rent/Lease Others	38,989	46,841	104,416	57,575
5418000 - Licenses and Permits	202,417	227,968	245,100	17,132
5418150 - Vehicle Expenses	4,066	925	2,800	1,875
5419000 - Utility Taxes & Assessments	1,309,051	1,160,377	1,321,086	160,709
5419100 - Miscellaneous Employee Reimbursements	1,119	1,366	965	(401)
5419101 - Cell Phone Employee Reimbursements	1,812	5,280	7,200	1,920
5419150 - Special Reimbursable - Miscellaneous	(8,281)	-	-	-
5419200 - Miscellaneous Other Services and Charges	33,197	34,463	-	(34,463)
5420000 - Injuries Damages and Judgments	-	-	-	-
5421000 - Conservation Incentives	8,566	13,600	45,000	31,400
5422100 - State Business & Occupation Tax	6,389,266	7,169,521	7,987,320	817,799
5423000 - Bad Debts and Credit Fees	356,343	470,608	450,000	(20,608)
5423010 - Other Cust Fees Revenue (Late/NSF Check)	(9)	-	-	-
5425000 - Bank Charges	2,679	3,304	8,330	5,026
5426000 - Cash Discounts Taken	(1,388)	-	-	-
5428900 - Recognize Employees for Years of Service	11,591	36,565	47,065	10,500
5490000 - Int-Misc Settled from Proj	-	-	-	-
5590006 - Int-Accident Damaged Settled from PM Order	(5,247)	-	-	-
5590007 - Int-Adjustment Settled from PM Order	(698)	-	-	-
5590008 - Int-Warranty Settled from PM Order	(847)	-	-	-
5610000 - Interfund Services	48,522	54,000	52,500	(1,500)
5645520 - Meters	-	-	-	-
5700200 - Capitalized A&G Expense	(17,587)	(4,410,094)	(3,966,590)	443,504
5900000 - Warehouse Overhead	(320,554)	-	-	-
5900003 - Capitalized Admin & Gen Expense	(5,284,244)	-	-	-
5909990 - OH Loading Adjustment	270	-	-	-
5909998 - Warehouse Overheads - Planning Only	(16,847)	(618,166)	(823,371)	(205,205)

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
6550000 - Miscellaneous Expenses	1,986	-	-	-
6555500 - Residual Equity Transfers Out	-	-	-	-
6615000 - Other Debt Service Costs	-	-	-	-
6621000 - Interest Expenses - Other	5,316	-	-	-
6821000 - Bond Interest Charged to Construction	-	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$20,250,180</b>	<b>\$29,350,910</b>	<b>\$31,157,223</b>	<b>\$1,806,313</b>
<b>Contributions &amp; Transfers</b>				
5422000 - Gross Earnings Tax	5,838,335	12,501,579	-	(12,501,579)
6515000 - GET Transfer Out	6,274,494	-	13,434,380	13,434,380
6533200 - Contribution to Family Need	260,170	275,000	275,000	-
<b>Contributions &amp; Transfers Total</b>	<b>\$12,372,998</b>	<b>\$12,776,579</b>	<b>\$13,709,380</b>	<b>\$932,801</b>
<b>Debt Service</b>				
6599520 - Revenue Bond Principal Payments	18,298,913	18,305,086	22,934,455	4,629,369
6611000 - Interest Expense	23,581,460	23,483,384	24,537,898	1,054,514
6611020 - Interest Expense - Build America Bonds	5,493,065	5,516,847	5,540,625	23,778
6613000 - Amortization of Debt Discount & Expense	-	-	-	-
6614000 - Amortization of Premium on Debt	-	-	-	-
<b>Debt Service Total</b>	<b>\$47,373,439</b>	<b>\$47,305,317</b>	<b>\$53,012,978</b>	<b>\$5,707,661</b>
<b>Capital Outlay</b>				
5600000 - Planned Expenditure for Capital Projects	-	6,222,588	8,010,973	1,788,385
5621000 - Buildings	-	-	-	-
5621100 - Land	-	-	-	-
<b>Capital Outlay Total</b>	<b>\$-</b>	<b>\$6,222,588</b>	<b>\$8,010,973</b>	<b>\$1,788,385</b>
<b>Assessments</b>	<b>\$17,606,480</b>	<b>\$19,514,656</b>	<b>\$20,942,765</b>	<b>\$1,428,110</b>
<b>4600 - Water Utility Total</b>	<b>\$143,859,279</b>	<b>\$173,782,815</b>	<b>\$191,563,770</b>	<b>\$17,780,955</b>
<b>4700 - Power</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	110,760,689	154,355,555	162,371,618	8,016,063
5110110 - Premium Pay	467,010	469,142	534,220	65,078
5110120 - Education/Training	2,611,342	-	-	-
5110200 - Salaries & Wages - Overtime	6,988,365	6,229,043	6,246,917	17,874
5110225 - Salaries & Wages - Vacation	5,083,135	-	-	-
5110250 - Salaries & Wages - Sick Leave	3,086,167	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	7,591,840	-	-	-
5110400 - Salaries & Wages - Other	1,127,712	1,122,459	808,256	(314,203)
5110410 - Allowances	192,865	307,594	386,310	78,716
5110420 - PTO Cashout Pay	296,349	270,040	261,560	(8,480)
5110430 - Accrued Salaries & Wages	791,790	-	-	-
5110450 - Labor Loading	-	-	-	-
5110455 - Labor Adjustments-Planning Only	-	265,689	-	(265,689)
5110460 - Benefits Adjustment	-	37,819	-	(37,819)
5110500 - Leave Severance Payoff	979,407	1,312,745	764,170	(548,575)
5110600 - Compensated Absences Adjustment	642,777	-	-	-
5110800 - FICA Contributions	10,587,928	11,485,828	11,974,468	488,640
5110810 - Health & Welfare	22,698,445	27,481,338	28,931,258	1,449,920
5110811 - Dental Plan	2,265,130	2,320,181	2,576,840	256,659
5110812 - Personal Time Off	4,930,885	-	-	-
5110820 - Insurance-Group Life	227,498	230,111	354,730	124,619
5110826 - VEBA Retirement Health Savings	327,835	-	-	-
5110830 - Industrial Insurance	5,213,393	3,861,135	2,606,543	(1,254,592)
5110835 - State Unemployment Compensation	157,040	169,562	259,794	90,232

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110850 - Pension Contributions-TERS	14,321,781	16,662,048	17,882,859	1,220,811
5110855 - Union Pension-Employer Paid	63,259	308,641	300,819	(7,822)
5110865 - Deferred Compensation/Defined Contribution	64,000	-	-	-
5110890 - Capital Labor Credit	-	(36,164,826)	(31,866,326)	4,298,500
5110895 - Labor To/From Others	-	(348,750)	(3,178,704)	(2,829,954)
5110900 - Labor	134,965	-	-	-
5110901 - Labor Activity Rate - Adjustments	38	-	-	-
5190091 - Damage Billing Credit - Labor	(575,271)	(628,363)	(716,569)	(88,206)
5195000 - Int Act Alloc-Labor Regular	(34,453,423)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	(171,258)	-	-	-
5195002 - Int Act Alloc-Labor Double Time	(2,240,232)	-	-	-
5195003 - Int Act Alloc-High Time Labor	(42,915)	-	-	-
5195004 - Int Act Alloc-Standby Time Labor	(9,282)	-	-	-
<b>Personnel Services Total</b>	<b>\$164,119,265</b>	<b>\$189,746,992</b>	<b>\$200,498,764</b>	<b>\$10,751,772</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	721,067	805,025	643,214	(161,811)
5210015 - Cellular Phone Usage	525,445	606,183	559,732	(46,451)
5210025 - Telecom Equipment Cost	1,047	1,920	4,732	2,812
5216100 - Building Maintenance	404,535	319,995	272,400	(47,595)
5333022 - Replacement Fee-Fund Adjustments	(2,059)	-	-	-
5333026 - Replacement Fee Credit	(64,512)	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	3,957,569	4,418,440	4,750,214	331,774
5390004 - Int-Fleet Repl Fee Settled from PM Order	3,461,023	6,613,646	9,314,247	2,700,601
5390005 - Int-Fleet Fuel Settled from PM Order	2,249,077	2,837,783	1,910,303	(927,480)
5390006 - Int-Fleet Admin OH Settled from PM Order	1,502,714	1,323,724	1,956,328	632,604
5390007 - Int-Fleet Interest from PM	66	-	-	-
5390009 - Int-Fleet Replacement Fee Fund Adj	2,059	-	-	-
5390011 - Int-Service Desk Support from IO	-	(807,807)	457,466	1,265,273
5390012 - Int-Desktop Support from IO	-	-	1,750,478	1,750,478
5411050 - Fleet Charge Corrections	77	-	-	-
5415000 - Insurance Expense	415,945	432,770	432,870	100
5415005 - Public Liability Insurance - External	1,179,963	1,250,000	1,434,660	184,660
5415010 - Public Liability Insurance - Self Ins	1,620,000	1,800,000	1,400,000	(400,000)
5417000 - Rent/Lease Buildings	13,063	-	-	-
5425010 - Credit Card Discount Fees	1,244,690	1,124,500	1,842,470	717,970
5524200 - Lock Box Fees	145,936	140,960	102,000	(38,960)
5900005 - Gen Svcs Telecomm Overhead	-	-	-	-
<b>Fixed Costs Total</b>	<b>\$17,377,706</b>	<b>\$20,867,139</b>	<b>\$26,831,114</b>	<b>\$5,963,975</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	259,233	215,253	293,778	78,525
5210020 - Long Distance Phone Usage	32	-	-	-
5210100 - Office Expense	791,538	711,367	688,512	(22,855)
5210200 - Food Supplies	129,810	165,596	144,356	(21,240)
5210300 - Medical Equipment & Supplies	28	-	1,000	1,000
5210400 - Safety Equipment & Supplies	498,718	735,686	669,578	(66,108)
5210500 - Landscape Equipment & Supplies	187,443	188,230	314,000	125,770
5216070 - Chemicals & Gases	209,807	242,548	117,894	(124,654)
5216110 - Automotive Supplies	160,614	186,300	141,800	(44,500)
5216120 - Equipment Repair and Maintenance	682,025	646,321	765,356	119,035
5220090 - Inventory Charges	(15,740)	-	-	-
5220100 - Operating Supplies	6,365,208	5,924,552	6,162,702	238,150
5220150 - Computer Supplies	774,683	786,386	986,645	200,259
5220200 - Uniform Expenses	194	200	26,870	26,670
5221000 - Inventory Fuel - Internal	218,370	82,808	98,480	15,672
5221010 - Fuel - External	351	200	500	300



## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5221100 - Lubricant Expense	90,373	91,874	79,670	(12,204)
5221170 - Motor Pool Rental	96	-	-	-
5221175 - Equipment Credits - Plan	-	(3,649,614)	(3,510,601)	139,013
5221180 - Misc Order Fee	-	-	-	-
5230100 - Repairs & Maintenance Materials Expense	859,116	788,369	625,908	(162,461)
5240100 - Power Purchases - BPA	210,773,742	247,384,730	239,784,930	(7,599,800)
5240200 - Power Purchases - Other	31,007,973	38,208,367	31,398,197	(6,810,170)
5240300 - Power Purchases - Green Products	2,413,416	4,761,600	3,957,504	(804,096)
5250100 - Inventory Scrap/Write Off	33,841	-	-	-
5250150 - Physical Inventory Adjustments	(2,850)	-	-	-
5250160 - Inventory Reclaim Account	(176,214)	-	-	-
5250200 - Purchase Price Variance	(0)	-	-	-
5280900 - Equipment Charges Corrections	(1,260)	-	-	-
5290004 - Int-Motor Pool Settled from PM Order	80,750	78,902	108,020	29,118
5290091 - Damage Billing Credit - Material	(138,984)	(166,071)	(219,648)	(53,577)
5290092 - Damage Billing Credit - Equipment	(113,928)	(144,456)	(154,065)	(9,609)
5295000 - Int Act Alloc-Equipment	(3,559,755)	-	-	-
5295003 - Int Act Alloc-Mail Service	17,318	-	-	-
5295015 - Int Act Alloc-Deicing Mats from PM Order	2,286	-	-	-
5310100 - Professional Services Expense	7,486,329	14,998,414	13,039,671	(1,958,743)
5311100 - Audit Services Expense	217,314	320,000	260,000	(60,000)
5311300 - Legal Service	201,679	355,000	370,000	15,000
5311500 - Health Care Misc External Payment	42,427	67,214	69,975	2,761
5312010 - Printing & Graphic Service	387,312	696,118	565,250	(130,868)
5312020 - Convenience Copier Charges	468	1,000	-	(1,000)
5318000 - Permits & Licenses Service	1,566	2,776	5,100	2,324
5320100 - Repair & Maintenance Services - Contract	1,490,259	1,458,278	1,146,269	(312,010)
5330100 - External Contract Services	47,890,011	58,797,369	51,888,194	(6,909,176)
5390000 - Int-Srvcs Settled from Proj	203,703	-	-	-
5390091 - Damage Billing Credit - External Service	(61,910)	(91,005)	(10,000)	81,005
5411000 - Transportation Expense	18,791	4,076	800	(3,276)
5412000 - Advertising Expense	1,066,138	1,053,548	1,469,394	415,846
5412020 - Printing & Binding - Commercial	16,514	28,200	-	(28,200)
5412030 - Association Dues & Subscriptions	3,086,506	3,157,991	3,675,179	517,188
5412160 - Computer Repairs	1,111	-	-	-
5412170 - Software Licensing & Maintenance Fees	2,303,977	3,292,353	3,641,057	348,704
5412180 - Software Lic & Maint Fees-Non Assessed	2,925	70,000	3,000	(67,000)
5413000 - Postage Expense	338,384	570,092	556,956	(13,136)
5414000 - Training and Professional Development	979,438	1,189,385	1,274,922	85,537
5414100 - Travel and Subsistence	881,492	1,305,907	1,343,835	37,928
5414110 - Travel Advance Clearing	560	-	-	-
5414150 - Tuition Reimbursement	-	163,103	200,292	37,189
5416000 - Public Utility Services Expense	1,945	2,100	3,000	900
5416020 - Wastewater Expense	96,398	93,405	199,400	105,995
5416030 - Surface Water Expense	318,969	313,178	348,000	34,822
5416040 - Water Expense	141,650	136,498	190,100	53,602
5416050 - Electricity Expense	1,797,752	1,869,619	2,143,020	273,401
5416060 - Solid Waste/Garbage Expense	298,180	335,166	412,300	77,134
5417001 - Rent/Lease Auto Equipment	8,950	-	-	-
5417002 - Rent/Lease Tools & Machinery	121,190	92,240	67,440	(24,800)
5417004 - Rent/Lease Others	271,151	141,100	211,806	70,706
5418000 - Licenses and Permits	2,535,341	2,954,301	1,980,198	(974,103)
5418150 - Vehicle Expenses	43,348	35,100	6,000	(29,100)
5419000 - Utility Taxes & Assessments	13,686,921	13,727,400	13,304,010	(423,390)
5419100 - Miscellaneous Employee Reimbursements	42,462	65,474	23,660	(41,814)
5419101 - Cell Phone Employee Reimbursements	14,780	10,940	22,020	11,080
5419150 - Special Reimbursable - Miscellaneous	(5,219,350)	(5,212,438)	(5,091,280)	121,158

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5419200 - Miscellaneous Other Services and Charges	91,200	134,926	37,500	(97,426)
5419230 - External Payments	1,126	-	-	-
5420000 - Injuries Damages and Judgments	45,761	335,000	100,000	(235,000)
5421000 - Conservation Incentives	196,223	962,080	962,000	(80)
5422100 - State Business & Occupation Tax	25,144,366	27,248,619	28,297,641	1,049,022
5423000 - Bad Debts and Credit Fees	3,016,373	2,506,783	2,812,028	305,245
5423010 - Other Cust Fees Revenue (Late/NSF Check)	(706)	-	-	-
5423015 - Other Cust Fees Rev (Late/NSF Check Fee)	(83,816)	(80,000)	(80,000)	-
5423025 - Wiring Inspection Fees - SD	(3,304,079)	(3,400,000)	(3,400,000)	-
5424000 - Transmission of Power	33,663,111	36,413,676	36,853,276	439,600
5425000 - Bank Charges	9,182	12,000	24,000	12,000
5426000 - Cash Discounts Taken	(5,981)	-	-	-
5428900 - Recognize Employees for Years of Service	50,443	73,595	71,862	(1,733)
5429000 - Temporary Housing	1,253	-	-	-
5490091 - Transformers - LDM Credit	(14,671)	(22,725)	-	22,725
5590006 - Int-Accident Damaged Settled from PM Order	(7,790)	-	-	-
5610000 - Interfund Services	(164,255)	36,000	36,000	-
5631000 - Other Structures & Improvements	5,056	-	-	-
5644500 - Communications Equipment Over \$5k	573	-	-	-
5645520 - Meters	1,247	-	-	-
5645600 - Plant Installation Credit	(1,077,009)	(699,002)	(700,000)	(998)
5700200 - Capitalized A&G Expense	4,242	(20,260,538)	(22,240,376)	(1,979,838)
5900000 - Warehouse Overhead	(1,790,117)	-	-	-
5900003 - Capitalized Admin & Gen Expense	(15,141,962)	-	-	-
5909990 - OH Loading Adjustment	-	-	-	-
5909998 - Warehouse Overheads - Planning Only	-	(2,019,553)	(1,961,378)	58,175
6550000 - Miscellaneous Expenses	(40,000)	-	-	-
6555500 - Residual Equity Transfers Out	-	-	-	-
6615000 - Other Debt Service Costs	-	-	-	-
6621000 - Interest Expenses - Other	361	-	-	-
6821000 - Bond Interest Charged to Construction	-	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$372,863,048</b>	<b>\$440,483,911</b>	<b>\$416,613,506</b>	<b>(\$23,870,405)</b>
<b>Contributions &amp; Transfers</b>				
5422000 - Gross Earnings Tax	25,441,619	52,647,185	-	(52,647,185)
6515000 - GET Transfer Out	26,860,649	-	64,628,371	64,628,371
6533200 - Contribution to Family Need	1,800,000	960,000	200,000	(760,000)
6533205 - Contribution to Community	139,100	7,500	12,000	4,500
<b>Contributions &amp; Transfers Total</b>	<b>\$54,241,367</b>	<b>\$53,614,685</b>	<b>\$64,840,371</b>	<b>\$11,225,686</b>
<b>Debt Service</b>				
6599520 - Revenue Bond Principal Payments	60,410,000	117,465,000	21,670,000	(95,795,000)
6611000 - Interest Expense	33,704,488	49,282,478	45,325,223	(3,957,255)
6611020 - Interest Expense - Build America Bonds	16,921,242	-	-	-
6611030 - Interest Exp-Clean Renewable Energy Bnds	2,589,852	-	-	-
6613000 - Amortization of Debt Discount & Expense	-	-	-	-
6614000 - Amortization of Premium on Debt	-	-	-	-
<b>Debt Service Total</b>	<b>\$113,625,582</b>	<b>\$166,747,478</b>	<b>\$66,995,223</b>	<b>(\$99,752,255)</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Capital Outlay</b>				
5600000 - Planned Expenditure for Capital Projects	45,648,403	67,329,440	69,740,000	2,410,560
5611000 - Land Easement Rights of Way	-	-	-	-
5621000 - Buildings	-	-	-	-
5621100 - Land	-	-	-	-
5641500 - Moveable Equipment Over \$5k	-	-	-	-
5645510 - Transformers	-	-	-	-
<b>Capital Outlay Total</b>	<b>\$45,648,403</b>	<b>\$67,329,440</b>	<b>\$69,740,000</b>	<b>\$2,410,560</b>
<b>Assessments</b>	<b>\$45,692,293</b>	<b>\$54,060,281</b>	<b>\$59,245,222</b>	<b>\$5,184,940</b>
<b>4700 - Power Total</b>	<b>\$813,567,665</b>	<b>\$992,849,926</b>	<b>\$904,764,200</b>	<b>(\$88,085,726)</b>
<b>4800 - TPU Self Insurance Claim</b>				
<b>Fixed Costs</b>				
5390003 - Int-Fleet Maint Settled from PM Order	5	-	-	-
<b>Fixed Costs Total</b>	<b>\$5</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Maintenance &amp; Operations</b>				
5210100 - Office Expense	-	-	500	500
5210200 - Food Supplies	-	-	1,000	1,000
5290004 - Int-Motor Pool Settled from PM Order	430	500	1,000	500
5310100 - Professional Services Expense	43,433	500,000	500,000	-
5311300 - Legal Service	231,049	500,000	1,000,000	500,000
5330100 - External Contract Services	6	-	-	-
5413000 - Postage Expense	22	100	100	-
5414000 - Training and Professional Development	82	-	-	-
5414100 - Travel and Subsistence	298	100	1,000	900
5417004 - Rent/Lease Others	-	-	2,000	2,000
5420000 - Injuries Damages and Judgments	712,509	2,000,000	2,000,000	-
<b>Maintenance &amp; Operations Total</b>	<b>\$987,829</b>	<b>\$3,000,700</b>	<b>\$3,505,600</b>	<b>\$504,900</b>
<b>Assessments</b>	<b>\$265,537</b>	<b>\$237,511</b>	<b>\$256,654</b>	<b>\$19,143</b>
<b>4800 - TPU Self Insurance Claim Total</b>	<b>\$1,253,371</b>	<b>\$3,238,211</b>	<b>\$3,762,254</b>	<b>\$524,043</b>
<b>4805 - TPU Low Income Assistance</b>				
<b>Contributions &amp; Transfers</b>				
6533200 - Contribution to Family Need	792,618	1,980,000	2,000,000	20,000
<b>Contributions &amp; Transfers Total</b>	<b>\$792,618</b>	<b>\$1,980,000</b>	<b>\$2,000,000</b>	<b>\$20,000</b>
<b>4805 - TPU Low Income Assistance Total</b>	<b>\$792,618</b>	<b>\$1,980,000</b>	<b>\$2,000,000</b>	<b>\$20,000</b>
<b>5007 - Finance Payroll/Organizational Mgmt</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	872,577	-	-	-
5110120 - Education/Training	7,695	-	-	-
5110200 - Salaries & Wages - Overtime	5,356	-	-	-
5110225 - Salaries & Wages - Vacation	17,440	-	-	-
5110250 - Salaries & Wages - Sick Leave	11,993	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	48,146	-	-	-
5110400 - Salaries & Wages - Other	2,617	-	-	-
5110410 - Allowances	30	-	-	-
5110420 - PTO Cashout Pay	10,194	-	-	-
5110430 - Accrued Salaries & Wages	8,566	-	-	-
5110800 - FICA Contributions	74,812	-	-	-
5110810 - Health & Welfare	194,271	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110811 - Dental Plan	19,483	-	-	-
5110812 - Personal Time Off	38,648	-	-	-
5110820 - Insurance-Group Life	1,637	-	-	-
5110830 - Industrial Insurance	7,277	-	-	-
5110835 - State Unemployment Compensation	1,076	-	-	-
5110850 - Pension Contributions-TERS	107,368	-	-	-
5195000 - Int Act Alloc-Labor Regular	40	-	-	-
5195001 - Int Act Alloc-Labor Time and half	223	-	-	-
<b>Personnel Services Total</b>	<b>\$1,429,450</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	3,840	-	-	-
5210025 - Telecom Equipment Cost	5,583	-	-	-
5415000 - Insurance Expense	27	-	-	-
5415010 - Public Liability Insurance - Self Ins	7,694	-	-	-
5417000 - Rent/Lease Buildings	86,870	-	-	-
5425010 - Credit Card Discount Fees	2,213,518	-	-	-
5524200 - Lock Box Fees	310,982	-	-	-
<b>Fixed Costs Total</b>	<b>\$2,628,514</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Maintenance &amp; Operations</b>				
5210020 - Long Distance Phone Usage	89	-	-	-
5210100 - Office Expense	16,502	-	-	-
5220100 - Operating Supplies	52	-	-	-
5220150 - Computer Supplies	2,119	-	-	-
5310100 - Professional Services Expense	337,685	-	-	-
5311100 - Audit Services Expense	5,845	-	-	-
5312010 - Printing & Graphic Service	1,978	-	-	-
5312020 - Convenience Copier Charges	22,842	-	-	-
5330100 - External Contract Services	13,020	-	-	-
5412000 - Advertising Expense	109	-	-	-
5412030 - Association Dues & Subscriptions	146	-	-	-
5412170 - Software Licensing & Maintenance Fees	10,016	-	-	-
5413000 - Postage Expense	4,084	-	-	-
5414000 - Training and Professional Development	7,079	-	-	-
5414100 - Travel and Subsistence	1,222	-	-	-
5423000 - Bad Debts and Credit Fees	739	-	-	-
5423010 - Other Cust Fees Revenue (Late/NSF Check)	44,804	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$468,332</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$170,234</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5007 - Finance Payroll/Organizational Mgmt Total</b>	<b>\$4,696,530</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5016 - Finance Management &amp; Budget</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	535,053	-	-	-
5110225 - Salaries & Wages - Vacation	9,519	-	-	-
5110250 - Salaries & Wages - Sick Leave	3,003	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	43,149	-	-	-
5110400 - Salaries & Wages - Other	2,672	-	-	-
5110430 - Accrued Salaries & Wages	5,040	-	-	-
5110500 - Leave Severance Payoff	6,686	-	-	-
5110800 - FICA Contributions	44,300	-	-	-
5110810 - Health & Welfare	105,417	-	-	-
5110811 - Dental Plan	10,509	-	-	-
5110812 - Personal Time Off	21,952	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110820 - Insurance-Group Life	1,032	-	-	-
5110830 - Industrial Insurance	4,252	-	-	-
5110835 - State Unemployment Compensation	670	-	-	-
5110850 - Pension Contributions-TERS	65,659	-	-	-
<b>Personnel Services Total</b>	<b>\$858,914</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	1,747	-	-	-
5210015 - Cellular Phone Usage	53	-	-	-
5210025 - Telecom Equipment Cost	2,797	-	-	-
5415000 - Insurance Expense	16	-	-	-
<b>Fixed Costs Total</b>	<b>\$4,614</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Maintenance &amp; Operations</b>				
5210020 - Long Distance Phone Usage	13	-	-	-
5210100 - Office Expense	1,811	-	-	-
5210200 - Food Supplies	6,287	-	-	-
5220100 - Operating Supplies	1,292	-	-	-
5220150 - Computer Supplies	68	-	-	-
5310100 - Professional Services Expense	113,190	-	-	-
5312010 - Printing & Graphic Service	20,150	-	-	-
5330100 - External Contract Services	6,257	-	-	-
5411000 - Transportation Expense	450	-	-	-
5412000 - Advertising Expense	4,819	-	-	-
5412170 - Software Licensing & Maintenance Fees	57	-	-	-
5414000 - Training and Professional Development	25,301	-	-	-
5414100 - Travel and Subsistence	2,586	-	-	-
5417004 - Rent/Lease Others	10,689	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$192,970</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$223,333</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5016 - Finance Management &amp; Budget Total</b>	<b>\$1,279,830</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5042 - IT Graphics Services</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	1,476	-	-	-
5110200 - Salaries & Wages - Overtime	1,327	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	369	-	-	-
5110800 - FICA Contributions	237	-	-	-
5110810 - Health & Welfare	1,215	-	-	-
5110811 - Dental Plan	126	-	-	-
5110820 - Insurance-Group Life	14	-	-	-
5110830 - Industrial Insurance	37	-	-	-
5110835 - State Unemployment Compensation	3	-	-	-
5110850 - Pension Contributions-TERS	199	-	-	-
5195000 - Int Act Alloc-Labor Regular	40	-	-	-
<b>Personnel Services Total</b>	<b>\$5,044</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Fixed Costs</b>				
5210015 - Cellular Phone Usage	74	-	-	-
5210025 - Telecom Equipment Cost	4	-	-	-
5415000 - Insurance Expense	1,482	-	-	-
<b>Fixed Costs Total</b>	<b>\$1,560</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Maintenance &amp; Operations</b>				
5230100 - Repairs & Maintenance Materials Expense	11	-	-	-
5312010 - Printing & Graphic Service	69	-	-	-
5312020 - Convenience Copier Charges	1,246	-	-	-
5330100 - External Contract Services	(320)	-	-	-
5412000 - Advertising Expense	-	1,000	-	(1,000)
5412020 - Printing & Binding - Commercial	-	1,008	-	(1,008)
5412030 - Association Dues & Subscriptions	49	-	-	-
5417004 - Rent/Lease Others	1,333,657	1,680,000	-	(1,680,000)
6842000 - Insurance Recoveries	(10,452)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$1,324,260</b>	<b>\$1,682,008</b>	<b>\$-</b>	<b>(\$1,682,008)</b>
<b>Debt Service</b>				
6610000 - Interest Expense-Non Assessed	2,944	-	-	-
6621000 - Interest Expenses - Other	997	-	-	-
<b>Debt Service Total</b>	<b>\$3,941</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5042 - IT Graphics Services Total</b>	<b>\$1,334,805</b>	<b>\$1,682,008</b>	<b>\$-</b>	<b>(\$1,682,008)</b>
<b>5050 - TPU Fleet Service</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	3,242,050	4,028,130	4,412,064	383,934
5110120 - Education/Training	77,324	-	-	-
5110200 - Salaries & Wages - Overtime	53,805	54,414	54,000	(414)
5110225 - Salaries & Wages - Vacation	219,898	-	-	-
5110250 - Salaries & Wages - Sick Leave	141,244	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	220,769	-	-	-
5110400 - Salaries & Wages - Other	(6,474)	26,500	7,200	(19,300)
5110410 - Allowances	33,897	-	21,900	21,900
5110420 - PTO Cashout Pay	-	-	156,941	156,941
5110430 - Accrued Salaries & Wages	22,041	-	-	-
5110460 - Benefits Adjustment	(576,520)	-	-	-
5110500 - Leave Severance Payoff	9,525	-	-	-
5110600 - Compensated Absences Adjustment	65,799	-	-	-
5110800 - FICA Contributions	305,553	308,153	337,523	29,370
5110810 - Health & Welfare	826,077	965,337	977,128	11,791
5110811 - Dental Plan	81,982	81,503	87,028	5,525
5110812 - Personal Time Off	23,158	-	-	-
5110820 - Insurance-Group Life	6,472	6,042	9,707	3,664
5110826 - VEBA Retirement Health Savings	1,094	-	-	-
5110830 - Industrial Insurance	115,339	137,119	83,240	(53,879)
5110835 - State Unemployment Compensation	4,394	4,431	7,059	2,628
5110850 - Pension Contributions-TERS	422,798	435,038	488,622	53,584
5110855 - Union Pension-Employer Paid	202,378	63,779	1,040	(62,739)
5110890 - Capital Labor Credit	-	(263,412)	-	263,412
5110895 - Labor To/From Others	-	-	-	-
5110901 - Labor Activity Rate - Adjustments	-	-	-	-
5190001 - Int-Labor Settled from PM Order	576,520	-	-	-
5195000 - Int Act Alloc-Labor Regular	(328,215)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	(1,454)	-	-	-
<b>Personnel Services Total</b>	<b>\$5,739,456</b>	<b>\$5,847,034</b>	<b>\$6,643,451</b>	<b>\$796,417</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	7,833	9,566	9,051	(515)
5210015 - Cellular Phone Usage	5,187	7,847	5,200	(2,647)
5216100 - Building Maintenance	(40)	5,000	5,000	-
5333022 - Replacement Fee-Fund Adjustments	5,078,358	-	-	-
5333025 - Replacement Fee -Interest Credits	(293,215)	-	-	-
5333026 - Replacement Fee Credit	(29,114)	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	336,006	138,830	161,758	22,928
5390004 - Int-Fleet Repl Fee Settled from PM Order	226,031	373,630	191,650	(181,980)
5390005 - Int-Fleet Fuel Settled from PM Order	63,601	73,976	49,846	(24,130)
5390006 - Int-Fleet Admin OH Settled from PM Order	46,660	41,954	67,793	25,839
5390007 - Int-Fleet Interest from PM	293,137	-	-	-
5390009 - Int-Fleet Replacement Fee Fund Adj	(5,235,522)	-	-	-
5390011 - Int-Service Desk Support from IO	-	40,801	12,707	(28,094)
5390012 - Int-Desktop Support from IO	-	-	47,524	47,524
5411050 - Fleet Charge Corrections	3,592	-	-	-
5415000 - Insurance Expense	4,165	3,772	2,000	(1,772)
5417000 - Rent/Lease Buildings	495,689	520,280	572,605	52,325
5900001 - Fuel Overhead-Fleet	(3,066)	-	-	-
<b>Fixed Costs Total</b>	<b>\$999,303</b>	<b>\$1,215,656</b>	<b>\$1,125,134</b>	<b>(\$90,522)</b>
<b>Maintenance &amp; Operations</b>				
5210100 - Office Expense	21,653	25,500	19,150	(6,350)
5210200 - Food Supplies	846	1,200	2,200	1,000
5210400 - Safety Equipment & Supplies	18,897	16,000	27,000	11,000
5216070 - Chemicals & Gases	665	1,200	800	(400)
5216110 - Automotive Supplies	40,399	25,000	35,000	10,000
5216120 - Equipment Repair and Maintenance	9,929	4,500	11,000	6,500
5220100 - Operating Supplies	69,803	69,000	73,000	4,000
5220150 - Computer Supplies	11,872	23,700	11,343	(12,357)
5221000 - Inventory Fuel - Internal	252	-	-	-
5221010 - Fuel - External	25	-	-	-
5221100 - Lubricant Expense	(300)	-	-	-
5221170 - Motor Pool Rental	(57)	-	-	-
5221180 - Misc Order Fee	-	-	-	-
5230100 - Repairs & Maintenance Materials Expense	-	1,500	-	(1,500)
5250100 - Inventory Scrap/Write Off	16,792	-	-	-
5250150 - Physical Inventory Adjustments	121,631	-	-	-
5250160 - Inventory Reclaim Account	(26,714)	-	-	-
5290003 - Int-Equip Settled from PM Order	-	-	-	-
5290004 - Int-Motor Pool Settled from PM Order	25	-	-	-
5310100 - Professional Services Expense	102,092	332,000	154,000	(178,000)
5311500 - Health Care Misc External Payment	1,934	2,500	1,000	(1,500)
5312010 - Printing & Graphic Service	1,953	26,900	2,200	(24,700)
5318000 - Permits & Licenses Service	221	-	-	-
5320100 - Repair & Maintenance Services - Contract	35	2,400	1,000	(1,400)
5330100 - External Contract Services	15,711	28,000	14,700	(13,300)
5411000 - Transportation Expense	284	-	-	-
5412000 - Advertising Expense	375	2,000	4,000	2,000
5412030 - Association Dues & Subscriptions	12,547	7,200	18,000	10,800
5412170 - Software Licensing & Maintenance Fees	38,685	53,038	33,600	(19,438)
5413000 - Postage Expense	723	1,125	1,400	275
5414000 - Training and Professional Development	30,790	47,153	33,200	(13,953)
5414100 - Travel and Subsistence	15,523	16,756	27,830	11,074
5416010 - Natural Gas Expense	-	-	10,000	10,000
5416050 - Electricity Expense	9,846	11,606	-	(11,606)
5417004 - Rent/Lease Others	652	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5418000 - Licenses and Permits	1,531	1,250	2,500	1,250
5419200 - Miscellaneous Other Services and Charges	159,304	4,300	-	(4,300)
5419250 - Budget Adjustments - Miscellaneous - Plan	-	-	1,716,454	1,716,454
5422100 - State Business & Occupation Tax	2,993	-	-	-
5426000 - Cash Discounts Taken	(2,882)	-	-	-
5428900 - Recognize Employees for Years of Service	2,427	5,000	5,000	-
5590006 - Int-Accident Damaged Settled from PM Order	(626)	-	-	-
5590007 - Int-Adjustment Settled from PM Order	-	-	-	-
5900000 - Warehouse Overhead	(47,328)	-	-	-
5900002 - Vendor Svcs Overhead	(15,807)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$616,702</b>	<b>\$708,828</b>	<b>\$2,204,377</b>	<b>\$1,495,549</b>
<b>Capital Outlay</b>				
5600000 - Planned Expenditure for Capital Projects	-	24,342,000	13,418,000	(10,924,000)
5641500 - Moveable Equipment Over \$5k	6,877,989	-	-	-
<b>Capital Outlay Total</b>	<b>\$6,877,989</b>	<b>\$24,342,000</b>	<b>\$13,418,000</b>	<b>(\$10,924,000)</b>
<b>Assessments</b>	<b>\$1,561,140</b>	<b>\$1,303,466</b>	<b>\$1,369,113</b>	<b>\$65,647</b>
<b>5050 - TPU Fleet Service Total</b>	<b>\$15,794,589</b>	<b>\$33,416,984</b>	<b>\$24,760,076</b>	<b>(\$8,656,908)</b>
<b>5086 - Tacoma Training &amp; Employment Program</b>				
<b>Maintenance &amp; Operations</b>				
5310100 - Professional Services Expense	26,495	15,500	25,000	9,500
5330100 - External Contract Services	546,647	625,104	613,604	(11,500)
5412000 - Advertising Expense	-	-	2,000	2,000
<b>Maintenance &amp; Operations Total</b>	<b>\$573,142</b>	<b>\$640,604</b>	<b>\$640,604</b>	<b>\$-</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	16	-	-	-
<b>Debt Service Total</b>	<b>\$16</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$432</b>	<b>\$10,399</b>	<b>\$19,878</b>	<b>\$9,479</b>
<b>5086 - Tacoma Training &amp; Employment Program Total</b>	<b>\$573,590</b>	<b>\$651,003</b>	<b>\$660,482</b>	<b>\$9,479</b>
<b>5400 - PW Fleet Equipment Rental</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	4,595,826	5,395,105	6,020,919	625,813
5110120 - Education/Training	23,434	-	-	-
5110200 - Salaries & Wages - Overtime	682,053	400,000	601,000	201,000
5110225 - Salaries & Wages - Vacation	305,684	-	-	-
5110250 - Salaries & Wages - Sick Leave	183,307	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	242,633	-	-	-
5110400 - Salaries & Wages - Other	(3,195)	-	-	-
5110410 - Allowances	52,575	53,000	46,430	(6,570)
5110420 - PTO Cashout Pay	4,124	-	-	-
5110430 - Accrued Salaries & Wages	54,948	-	-	-
5110460 - Benefits Adjustment	(890,756)	-	-	-
5110500 - Leave Severance Payoff	28,359	-	-	-
5110800 - FICA Contributions	464,544	409,657	457,861	48,204
5110810 - Health & Welfare	1,111,712	1,256,574	1,320,808	64,234
5110811 - Dental Plan	111,373	106,092	117,638	11,546
5110812 - Personal Time Off	39,608	-	-	-
5110820 - Insurance-Group Life	9,400	8,093	13,246	5,153
5110830 - Industrial Insurance	408,866	354,125	285,713	(68,412)
5110835 - State Unemployment Compensation	6,763	5,935	9,633	3,699



## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110850 - Pension Contributions-TERS	576,225	582,671	666,781	84,110
5110855 - Union Pension-Employer Paid	287,577	72,950	2,912	(70,038)
5110900 - Labor	(47,867)	-	-	-
5110901 - Labor Activity Rate - Adjustments	890,756	-	-	-
5195000 - Int Act Alloc-Labor Regular	(1,487,443)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	(120,844)	-	-	-
<b>Personnel Services Total</b>	<b>\$7,529,663</b>	<b>\$8,644,201</b>	<b>\$9,542,941</b>	<b>\$898,739</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	13,464	13,464	13,944	480
5210015 - Cellular Phone Usage	10,105	9,264	6,546	(2,718)
5210025 - Telecom Equipment Cost	22,076	24,630	24,646	16
5290005 - Int-Car Wash Settled from PM Order	2,940	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	3,408,434	62,690	110,944	48,254
5390004 - Int-Fleet Repl Fee Settled from PM Order	66,600	24,598	23,880	(718)
5390005 - Int-Fleet Fuel Settled from PM Order	189,159	54,012	28,434	(25,578)
5390006 - Int-Fleet Admin OH Settled from PM Order	48,359	12,000	30,212	18,212
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	(124,777)	13,004	-	(13,004)
5415000 - Insurance Expense	98,842	137,080	127,430	(9,650)
5417000 - Rent/Lease Buildings	277,760	250,800	248,000	(2,800)
5417009 - Rent/Lease Radio Communications	18,810	22,070	20,716	(1,354)
5900001 - Fuel Overhead-Fleet	(17,196)	-	-	-
5900004 - Car Wash Overhead-Fleet	(926)	-	-	-
5900005 - Gen Svcs Telecomm Overhead	33	-	-	-
<b>Fixed Costs Total</b>	<b>\$4,013,684</b>	<b>\$623,612</b>	<b>\$634,752</b>	<b>\$11,140</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	199	300	600	300
5210020 - Long Distance Phone Usage	421	-	650	650
5210100 - Office Expense	7,054	6,800	10,800	4,000
5210200 - Food Supplies	1,305	2,000	1,900	(100)
5210400 - Safety Equipment & Supplies	7,796	10,400	20,000	9,600
5216110 - Automotive Supplies	(2,093)	6,100	3,500	(2,600)
5220100 - Operating Supplies	2,360	131,400	147,400	16,000
5220150 - Computer Supplies	35,841	5,000	9,000	4,000
5221010 - Fuel - External	(52,279)	-	-	-
5221180 - Misc Order Fee	(5)	-	-	-
5230100 - Repairs & Maintenance Materials Expense	15,196	700	-	(700)
5250100 - Inventory Scrap/Write Off	26	-	-	-
5250150 - Physical Inventory Adjustments	1,641	-	-	-
5250160 - Inventory Reclaim Account	(816)	-	-	-
5295000 - Int Act Alloc-Equipment	1,314	-	-	-
5295014 - Int Act Alloc-Disposal Fees	108	-	-	-
5310100 - Professional Services Expense	53,084	175,000	88,300	(86,700)
5311100 - Audit Services Expense	4,509	-	5,400	5,400
5311500 - Health Care Misc External Payment	3,082	4,000	4,200	200
5312010 - Printing & Graphic Service	352	-	1,700	1,700
5312020 - Convenience Copier Charges	27,642	28,394	13,900	(14,494)
5320100 - Repair & Maintenance Services - Contract	9,312	13,500	12,000	(1,500)
5330100 - External Contract Services	42,881	50,000	50,400	400
5411000 - Transportation Expense	526	400	450	50
5412000 - Advertising Expense	683	500	750	250
5412020 - Printing & Binding - Commercial	-	1,800	-	(1,800)
5412030 - Association Dues & Subscriptions	3,620	3,000	5,000	2,000
5412170 - Software Licensing & Maintenance Fees	1,643	3,200	3,300	100
5413000 - Postage Expense	324	600	500	(100)
5414000 - Training and Professional Development	17,115	30,000	22,000	(8,000)

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5414100 - Travel and Subsistence	7,583	8,000	7,000	(1,000)
5416000 - Public Utility Services Expense	49,367	55,200	58,920	3,720
5416040 - Water Expense	5,747	5,800	7,530	1,730
5416050 - Electricity Expense	44,433	42,000	50,200	8,200
5416060 - Solid Waste/Garbage Expense	8,735	10,000	9,910	(90)
5417008 - Rent/Lease City Parking	21,000	23,760	24,000	240
5418000 - Licenses and Permits	2,139	1,500	3,100	1,600
5419100 - Miscellaneous Employee Reimbursements	135	-	150	150
5419200 - Miscellaneous Other Services and Charges	2,222	4,000	-	(4,000)
5422100 - State Business & Occupation Tax	4,937	1,900	2,900	1,000
5423010 - Other Cust Fees Revenue (Late/NSF Check)	134	-	-	-
5426000 - Cash Discounts Taken	(7,397)	-	-	-
5428900 - Recognize Employees for Years of Service	75	-	150	150
5900000 - Warehouse Overhead	(296,173)	-	-	-
5900002 - Vendor Svcs Overhead	(23,794)	-	-	-
5909998 - Warehouse Overheads - Planning Only	-	-	150	150
6842010 - Compensation for Loss Capital Assets	(20,397)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>(\$18,416)</b>	<b>\$625,254</b>	<b>\$565,760</b>	<b>(\$59,494)</b>
<b>Contributions &amp; Transfers</b>				
6530200 - Transfer to Other Funds	7,708	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$7,708</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	37	-	-	-
<b>Debt Service Total</b>	<b>\$37</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5195000 - Int Act Alloc-Labor Regular	52,730	-	-	-
5195001 - Int Act Alloc-Labor Time and half	1,223	-	-	-
5216110 - Automotive Supplies	98,684	-	-	-
5220100 - Operating Supplies	132,317	-	-	-
5221180 - Misc Order Fee	5	-	-	-
5330100 - External Contract Services	62,481	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	1,576,091	-	-	-
5411000 - Transportation Expense	13,648	-	-	-
5418000 - Licenses and Permits	701	-	-	-
5426000 - Cash Discounts Taken	(2,811)	-	-	-
5641500 - Moveable Equipment Over \$5k	1,924,665	6,384,000	9,062,544	2,678,544
5642500 - Stationary Equipment Over \$5k	23,614	-	-	-
5900000 - Warehouse Overhead	9,868	-	-	-
5900002 - Vendor Svcs Overhead	480	-	-	-
<b>Capital Outlay Total</b>	<b>\$3,893,697</b>	<b>\$6,384,000</b>	<b>\$9,062,544</b>	<b>\$2,678,544</b>
<b>Assessments</b>	<b>\$1,909,563</b>	<b>\$1,447,689</b>	<b>\$1,977,528</b>	<b>\$529,839</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>5400 - PW Fleet Equipment Rental Total</b>	<b>\$17,335,935</b>	<b>\$17,724,756</b>	<b>\$22,283,525</b>	<b>\$4,558,769</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>5453 - PWS Asphalt Plant</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	211,328	289,335	272,410	(16,925)
5110110 - Premium Pay	16	-	-	-
5110120 - Education/Training	2,456	-	-	-
5110200 - Salaries & Wages - Overtime	20,904	5,700	5,700	-
5110225 - Salaries & Wages - Vacation	18,752	-	-	-
5110250 - Salaries & Wages - Sick Leave	30,367	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	14,883	-	-	-
5110400 - Salaries & Wages - Other	(1,058)	-	-	-
5110410 - Allowances	60	-	480	480
5110430 - Accrued Salaries & Wages	(636)	-	-	-
5110460 - Benefits Adjustment	3,501	-	-	-
5110800 - FICA Contributions	22,505	21,949	20,839	(1,109)
5110810 - Health & Welfare	59,350	63,810	65,703	1,893
5110811 - Dental Plan	5,888	5,388	5,852	464
5110820 - Insurance-Group Life	289	434	599	165
5110830 - Industrial Insurance	21,560	17,784	13,964	(3,821)
5110835 - State Unemployment Compensation	324	318	436	118
5110850 - Pension Contributions-TERS	29,925	31,248	30,168	(1,080)
5110855 - Union Pension-Employer Paid	1,800	-	-	-
5110900 - Labor	660	-	-	-
5110901 - Labor Activity Rate - Adjustments	(3,501)	-	-	-
5195000 - Int Act Alloc-Labor Regular	136,872	-	-	-
5195001 - Int Act Alloc-Labor Time and half	8,257	-	-	-
<b>Personnel Services Total</b>	<b>\$584,502</b>	<b>\$435,966</b>	<b>\$416,152</b>	<b>(\$19,814)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	3,340	3,360	2,880	(480)
5210015 - Cellular Phone Usage	1,061	1,266	2,658	1,392
5210025 - Telecom Equipment Cost	5,427	5,904	6,096	192
5333010 - Admin OH Fee	201	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	12,095	10,910	61,924	51,014
5390004 - Int-Fleet Repl Fee Settled from PM Order	44,688	35,572	44,688	9,116
5390005 - Int-Fleet Fuel Settled from PM Order	5,844	12,378	9,028	(3,350)
5390006 - Int-Fleet Admin OH Settled from PM Order	9,960	7,200	10,070	2,870
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	32,599	30,900	-	(30,900)
5415000 - Insurance Expense	28,639	76,904	61,609	(15,295)
<b>Fixed Costs Total</b>	<b>\$143,855</b>	<b>\$184,394</b>	<b>\$198,953</b>	<b>\$14,559</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	-	200	-	(200)
5210020 - Long Distance Phone Usage	7	-	-	-
5210100 - Office Expense	26	1,000	500	(500)
5210200 - Food Supplies	13	200	200	-
5210400 - Safety Equipment & Supplies	2,056	1,200	2,400	1,200
5210500 - Landscape Equipment & Supplies	-	500	-	(500)
5216070 - Chemicals & Gases	11,041	10,000	8,000	(2,000)
5216120 - Equipment Repair and Maintenance	-	2,000	1,600	(400)
5220100 - Operating Supplies	977,698	1,024,245	1,900,000	875,755
5220150 - Computer Supplies	-	2,000	2,000	-
5221000 - Inventory Fuel - Internal	-	-	3,000	3,000
5230100 - Repairs & Maintenance Materials Expense	9,757	13,000	60,000	47,000
5241000 - Stock Purchases	1,495,834	1,680,680	2,800,000	1,119,320
5250150 - Physical Inventory Adjustments	(86,863)	-	-	-
5250160 - Inventory Reclaim Account	(1,136,000)	(1,317,810)	(2,400,000)	(1,082,190)
5280900 - Equipment Charges Corrections	(8,855)	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5295000 - Int Act Alloc-Equipment	5,603	-	-	-
5295014 - Int Act Alloc-Disposal Fees	205	-	-	-
5295015 - Int Act Alloc-Deicing Mats from PM Order	8,855	-	-	-
5310100 - Professional Services Expense	-	-	1,000	1,000
5310120 - Safety Inspection Services	-	-	400	400
5311500 - Health Care Misc External Payment	95	200	400	200
5312010 - Printing & Graphic Service	69	-	-	-
5312020 - Convenience Copier Charges	7,970	7,940	3,940	(4,000)
5318000 - Permits & Licenses Service	-	1,000	-	(1,000)
5320100 - Repair & Maintenance Services - Contract	2,300	5,000	5,000	-
5330100 - External Contract Services	7,756	22,000	10,000	(12,000)
5412000 - Advertising Expense	94	200	400	200
5412030 - Association Dues & Subscriptions	85	-	-	-
5412170 - Software Licensing & Maintenance Fees	-	200	-	(200)
5414000 - Training and Professional Development	-	600	1,000	400
5414100 - Travel and Subsistence	-	600	600	-
5416010 - Natural Gas Expense	53,694	56,000	80,000	24,000
5416020 - Wastewater Expense	4,373	4,400	7,000	2,600
5416030 - Surface Water Expense	15,411	15,800	17,000	1,200
5416040 - Water Expense	3,320	3,200	4,400	1,200
5416050 - Electricity Expense	53,194	52,000	60,000	8,000
5416060 - Solid Waste/Garbage Expense	12,323	13,200	14,000	800
5417002 - Rent/Lease Tools & Machinery	-	500	-	(500)
5418000 - Licenses and Permits	9,066	4,400	4,000	(400)
5419000 - Utility Taxes & Assessments	74,762	90,000	120,000	30,000
5419100 - Miscellaneous Employee Reimbursements	408	600	800	200
5419200 - Miscellaneous Other Services and Charges	-	1,000	-	(1,000)
5426000 - Cash Discounts Taken	(9,115)	-	-	-
5900000 - Warehouse Overhead	21,684	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$1,536,864</b>	<b>\$1,696,055</b>	<b>\$2,707,640</b>	<b>\$1,011,585</b>
<b>Contributions &amp; Transfers</b>				
6530200 - Transfer to Other Funds	2,631	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$2,631</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	212	-	-	-
<b>Debt Service Total</b>	<b>\$212</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$248,224</b>	<b>\$151,037</b>	<b>\$232,310</b>	<b>\$81,274</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$205,431</b>	<b>\$1,244,945</b>	<b>\$1,039,514</b>
<b>5453 - PWS Asphalt Plant Total</b>	<b>\$2,516,289</b>	<b>\$2,672,883</b>	<b>\$4,800,000</b>	<b>\$2,127,117</b>
<b>5540 - Radio Communications Equipment</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	805,861	945,175	1,005,215	60,040
5110120 - Education/Training	476	-	-	-
5110200 - Salaries & Wages - Overtime	52,554	40,100	40,100	-
5110225 - Salaries & Wages - Vacation	27,659	-	-	-
5110250 - Salaries & Wages - Sick Leave	13,272	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	44,691	-	-	-
5110400 - Salaries & Wages - Other	1,818	-	-	-
5110410 - Allowances	653	1,000	700	(300)
5110430 - Accrued Salaries & Wages	4,020	-	-	-
5110460 - Benefits Adjustment	22,359	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110500 - Leave Severance Payoff	-	-	10,122	10,122
5110800 - FICA Contributions	72,648	70,814	74,495	3,681
5110810 - Health & Welfare	149,707	165,252	170,155	4,903
5110811 - Dental Plan	14,931	13,952	15,155	1,203
5110812 - Personal Time Off	19,219	-	-	-
5110820 - Insurance-Group Life	1,648	1,418	2,211	794
5110826 - VEBA Retirement Health Savings	2,438	-	-	-
5110830 - Industrial Insurance	3,528	36,972	36,972	(0)
5110835 - State Unemployment Compensation	1,056	1,040	1,608	569
5110850 - Pension Contributions-TERS	98,069	102,079	111,316	9,237
5110855 - Union Pension-Employer Paid	-	-	2,080	2,080
5110901 - Labor Activity Rate - Adjustments	(22,359)	-	-	-
5195000 - Int Act Alloc-Labor Regular	115,351	-	-	-
5195001 - Int Act Alloc-Labor Time and half	2,363	-	-	-
5195002 - Int Act Alloc-Labor Double Time	1,054	-	-	-
<b>Personnel Services Total</b>	<b>\$1,433,015</b>	<b>\$1,377,802</b>	<b>\$1,470,130</b>	<b>\$92,328</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	4,500	4,320	4,800	480
5210015 - Cellular Phone Usage	5,147	5,204	7,670	2,466
5210025 - Telecom Equipment Cost	10,996	10,800	10,776	(24)
5216100 - Building Maintenance	51	-	-	-
5290005 - Int-Car Wash Settled from PM Order	6	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	12,041	-	5,500	5,500
5390004 - Int-Fleet Repl Fee Settled from PM Order	8,712	8,974	8,352	(622)
5390005 - Int-Fleet Fuel Settled from PM Order	8,076	9,804	5,808	(3,996)
5390006 - Int-Fleet Admin OH Settled from PM Order	5,568	2,400	6,714	4,314
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	6,600	6,798	-	(6,798)
5415000 - Insurance Expense	18	19	12	(7)
5415010 - Public Liability Insurance - Self Ins	-	5,998	6,832	834
5417000 - Rent/Lease Buildings	-	-	8,042	8,042
<b>Fixed Costs Total</b>	<b>\$61,715</b>	<b>\$54,317</b>	<b>\$64,506</b>	<b>\$10,189</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	222,447	349,299	433,804	84,505
5210020 - Long Distance Phone Usage	202	-	-	-
5210100 - Office Expense	6,973	8,575	10,346	1,771
5210200 - Food Supplies	16	445	1,120	675
5210400 - Safety Equipment & Supplies	143	508	518	10
5210500 - Landscape Equipment & Supplies	3,501	24,970	3,000	(21,970)
5216110 - Automotive Supplies	75	-	10,000	10,000
5220100 - Operating Supplies	167,149	90,024	14,000	(76,024)
5220150 - Computer Supplies	6,191	11,026	2,000	(9,026)
5230100 - Repairs & Maintenance Materials Expense	32,768	174,784	38,600	(136,184)
5295000 - Int Act Alloc-Equipment	1,264	-	-	-
5310100 - Professional Services Expense	181,859	184,024	77,600	(106,424)
5312010 - Printing & Graphic Service	2,650	-	2,000	2,000
5312020 - Convenience Copier Charges	1,536	1,596	7,060	5,464
5320100 - Repair & Maintenance Services - Contract	190,424	578,674	1,394,373	815,699
5330100 - External Contract Services	262,876	152,830	50,400	(102,430)
5333300 - Vehicle Maintenance	-	10,562	-	(10,562)
5412000 - Advertising Expense	86	291	300	9
5412030 - Association Dues & Subscriptions	150	302	100	(202)
5412170 - Software Licensing & Maintenance Fees	2,023	-	237,725	237,725
5413000 - Postage Expense	207	13,196	500	(12,696)
5414000 - Training and Professional Development	5,612	24,000	13,000	(11,000)
5414100 - Travel and Subsistence	2,905	-	1,400	1,400

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5416050 - Electricity Expense	45,740	42,608	54,706	12,098
5417004 - Rent/Lease Others	113,081	152,108	127,868	(24,240)
5417008 - Rent/Lease City Parking	4	-	-	-
5418000 - Licenses and Permits	643	-	-	-
5419101 - Cell Phone Employee Reimbursements	-	6,360	-	(6,360)
5419200 - Miscellaneous Other Services and Charges	1,072,269	759,400	-	(759,400)
5422100 - State Business & Occupation Tax	37	-	-	-
5428900 - Recognize Employees for Years of Service	-	203	-	(203)
5900000 - Warehouse Overhead	495	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$2,323,325</b>	<b>\$2,585,785</b>	<b>\$2,480,420</b>	<b>(\$105,365)</b>
<b>Contributions &amp; Transfers</b>				
6571020 - Transf-Out Capital Other	5,000	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$5,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5600000 - Planned Expenditure for Capital Projects	-	240,000	305,875	65,875
5644500 - Communications Equipment Over \$5k	112,130	-	295,200	295,200
<b>Capital Outlay Total</b>	<b>\$112,130</b>	<b>\$240,000</b>	<b>\$601,075</b>	<b>\$361,075</b>
<b>Assessments</b>	<b>\$306,219</b>	<b>\$469,563</b>	<b>\$494,708</b>	<b>\$25,146</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$786,774</b>	<b>\$786,774</b>
<b>5540 - Radio Communications Equipment Total</b>	<b>\$4,241,404</b>	<b>\$4,727,467</b>	<b>\$5,897,612</b>	<b>\$1,170,146</b>
<b>5550 - Third Party Liability Claims</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	46,255	63,760	85,303	21,543
5110300 - Salaries & Wages - Other Paid Leave	2,510	-	-	-
5110400 - Salaries & Wages - Other	94	-	-	-
5110420 - PTO Cashout Pay	809	-	-	-
5110430 - Accrued Salaries & Wages	147	-	-	-
5110460 - Benefits Adjustment	19	-	-	-
5110800 - FICA Contributions	3,857	4,630	6,299	1,669
5110810 - Health & Welfare	5,805	8,508	11,119	2,611
5110811 - Dental Plan	608	718	990	272
5110812 - Personal Time Off	3,373	-	-	-
5110820 - Insurance-Group Life	104	96	188	92
5110830 - Industrial Insurance	269	676	741	65
5110835 - State Unemployment Compensation	60	70	137	66
5110850 - Pension Contributions-TERS	5,589	6,886	9,447	2,561
5110901 - Labor Activity Rate - Adjustments	(19)	-	-	-
5195000 - Int Act Alloc-Labor Regular	5,246	-	-	-
5195001 - Int Act Alloc-Labor Time and half	542	-	-	-
<b>Personnel Services Total</b>	<b>\$75,268</b>	<b>\$85,345</b>	<b>\$114,223</b>	<b>\$28,879</b>
<b>Fixed Costs</b>				
5390003 - Int-Fleet Maint Settled from PM Order	45	-	-	-
5415000 - Insurance Expense	1,041,001	1,222,728	1,125,000	(97,728)
5415005 - Public Liability Insurance - External	6,125	2,700	1,850	(850)
5415010 - Public Liability Insurance - Self Ins	-	308	446	138
<b>Fixed Costs Total</b>	<b>\$1,047,170</b>	<b>\$1,225,736</b>	<b>\$1,127,296</b>	<b>(\$98,440)</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Maintenance &amp; Operations</b>				
5220100 - Operating Supplies	967	1,500	1,500	-
5220150 - Computer Supplies	2,294	-	-	-
5310100 - Professional Services Expense	93,500	100,000	100,000	-
5311300 - Legal Service	11,021	-	-	-
5312010 - Printing & Graphic Service	48	-	-	-
5312020 - Convenience Copier Charges	11,395	-	-	-
5412020 - Printing & Binding - Commercial	-	1,000	-	(1,000)
5412170 - Software Licensing & Maintenance Fees	139	-	-	-
5413000 - Postage Expense	1,178	-	-	-
5414000 - Training and Professional Development	-	1,500	2,000	500
5414100 - Travel and Subsistence	2,693	2,500	3,000	500
5419000 - Utility Taxes & Assessments	17,827	-	18,000	18,000
5420000 - Injuries Damages and Judgments	2,568,437	4,426,797	4,408,797	(18,000)
5421000 - Conservation Incentives	327	-	-	-
5426000 - Cash Discounts Taken	(2)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$2,709,824</b>	<b>\$4,533,297</b>	<b>\$4,533,297</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$1,859,100</b>	<b>\$1,565,171</b>	<b>\$1,684,212</b>	<b>\$119,040</b>
<b>5550 - Third Party Liability Claims Total</b>	<b>\$5,691,363</b>	<b>\$7,409,549</b>	<b>\$7,459,028</b>	<b>\$49,479</b>
<b>5560 - Unemployment Compensation</b>				
<b>Maintenance &amp; Operations</b>				
5420100 - Unemployment Compensation Reimbursement	885,633	1,040,000	1,040,000	-
<b>Maintenance &amp; Operations Total</b>	<b>\$885,633</b>	<b>\$1,040,000</b>	<b>\$1,040,000</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$27,814</b>	<b>\$27,786</b>	<b>\$29,291</b>	<b>\$1,505</b>
<b>5560 - Unemployment Compensation Total</b>	<b>\$913,447</b>	<b>\$1,067,786</b>	<b>\$1,069,291</b>	<b>\$1,505</b>
<b>5570 - Worker's Compensation</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	1,220,871	1,529,809	1,455,460	(74,349)
5110300 - Salaries & Wages - Other Paid Leave	67,945	-	-	-
5110400 - Salaries & Wages - Other	3,006	-	-	-
5110420 - PTO Cashout Pay	13,177	-	-	-
5110430 - Accrued Salaries & Wages	6,779	-	-	-
5110460 - Benefits Adjustment	1,734	-	-	-
5110800 - FICA Contributions	104,758	116,199	110,591	(5,608)
5110810 - Health & Welfare	232,456	273,240	266,183	(7,056)
5110811 - Dental Plan	23,227	23,070	23,708	638
5110812 - Personal Time Off	97,477	-	-	-
5110820 - Insurance-Group Life	2,602	2,295	3,202	907
5110830 - Industrial Insurance	56,340	53,503	41,703	(11,799)
5110835 - State Unemployment Compensation	1,523	1,683	2,329	646
5110850 - Pension Contributions-TERS	148,919	165,219	161,176	(4,043)
5110901 - Labor Activity Rate - Adjustments	(1,734)	-	-	-
5195000 - Int Act Alloc-Labor Regular	5,861	-	-	-
<b>Personnel Services Total</b>	<b>\$1,984,939</b>	<b>\$2,165,016</b>	<b>\$2,064,352</b>	<b>(\$100,664)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	4,720	4,800	3,840	(960)
5210015 - Cellular Phone Usage	7,400	7,596	5,564	(2,032)
5210025 - Telecom Equipment Cost	7,624	8,404	7,200	(1,204)
5290005 - Int-Car Wash Settled from PM Order	121	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5390003 - Int-Fleet Maint Settled from PM Order	1,222	66	4,398	4,332
5390004 - Int-Fleet Repl Fee Settled from PM Order	9,072	9,344	9,072	(272)
5390005 - Int-Fleet Fuel Settled from PM Order	2,092	2,258	1,746	(512)
5390006 - Int-Fleet Admin OH Settled from PM Order	7,032	3,600	10,070	6,470
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	1,488	1,534	-	(1,534)
5415000 - Insurance Expense	29	31	19	(12)
5415005 - Public Liability Insurance - External	479,684	472,385	519,000	46,615
5415010 - Public Liability Insurance - Self Ins	-	9,916	10,686	770
5417000 - Rent/Lease Buildings	8,135	20,441	32,953	12,512
5417007 - Rent/Lease Municipal Buildings	91,015	91,932	95,376	3,444
<b>Fixed Costs Total</b>	<b>\$619,634</b>	<b>\$632,307</b>	<b>\$699,924</b>	<b>\$67,617</b>
<b>Maintenance &amp; Operations</b>				
5210020 - Long Distance Phone Usage	139	-	200	200
5210100 - Office Expense	8,059	5,000	8,000	3,000
5210200 - Food Supplies	3,467	2,000	3,600	1,600
5210400 - Safety Equipment & Supplies	13,432	-	20,000	20,000
5220100 - Operating Supplies	3,595	-	2,000	2,000
5220150 - Computer Supplies	32	-	-	-
5230100 - Repairs & Maintenance Materials Expense	416	-	-	-
5310100 - Professional Services Expense	672,837	-	625,000	625,000
5311500 - Health Care Misc External Payment	294	-	-	-
5312010 - Printing & Graphic Service	543	-	700	700
5312020 - Convenience Copier Charges	2,026	-	-	-
5330100 - External Contract Services	197	-	-	-
5411000 - Transportation Expense	1,411	-	-	-
5412020 - Printing & Binding - Commercial	-	700	-	(700)
5412030 - Association Dues & Subscriptions	13,489	-	14,000	14,000
5413000 - Postage Expense	1,888	-	2,000	2,000
5414000 - Training and Professional Development	8,662	5,000	5,000	-
5414100 - Travel and Subsistence	2,557	-	4,000	4,000
5417004 - Rent/Lease Others	600	700	-	(700)
5417008 - Rent/Lease City Parking	2,501	5,280	5,600	320
5419000 - Utility Taxes & Assessments	2,746,716	2,692,436	2,692,436	-
5419200 - Miscellaneous Other Services and Charges	406	-	-	-
5420000 - Injuries Damages and Judgments	10,975,337	11,978,916	11,307,496	(671,420)
<b>Maintenance &amp; Operations Total</b>	<b>\$14,458,605</b>	<b>\$14,690,032</b>	<b>\$14,690,032</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$272,463</b>	<b>\$344,708</b>	<b>\$341,794</b>	<b>(\$2,913)</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$780,456</b>	<b>\$780,456</b>
<b>5570 - Worker's Compensation Total</b>	<b>\$17,335,640</b>	<b>\$17,832,063</b>	<b>\$18,576,558</b>	<b>\$744,495</b>
<b>5700 - Municipal Building Acquisition &amp; Operations</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	2,482,943	3,120,348	2,510,332	(610,016)
5110110 - Premium Pay	38,734	40,000	-	(40,000)
5110120 - Education/Training	27,535	-	-	-
5110200 - Salaries & Wages - Overtime	46,167	55,500	55,500	-
5110225 - Salaries & Wages - Vacation	125,681	-	-	-
5110250 - Salaries & Wages - Sick Leave	81,353	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	135,536	-	-	-
5110400 - Salaries & Wages - Other	12,676	39,000	-	(39,000)
5110410 - Allowances	914	1,000	2,100	1,100
5110420 - PTO Cashout Pay	16,594	-	-	-
5110430 - Accrued Salaries & Wages	23,145	-	-	-



## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110460 - Benefits Adjustment	(1,669)	-	-	-
5110500 - Leave Severance Payoff	18,990	-	-	-
5110800 - FICA Contributions	230,290	237,990	191,226	(46,764)
5110810 - Health & Welfare	594,685	677,045	554,268	(122,777)
5110811 - Dental Plan	59,650	57,163	49,366	(7,797)
5110812 - Personal Time Off	55,152	-	-	-
5110820 - Insurance-Group Life	5,495	4,681	5,523	842
5110826 - VEBA Retirement Health Savings	6,653	-	-	-
5110830 - Industrial Insurance	168,733	196,828	126,797	(70,031)
5110835 - State Unemployment Compensation	3,317	3,433	4,017	584
5110850 - Pension Contributions-TERS	313,003	336,997	278,008	(58,990)
5110855 - Union Pension-Employer Paid	4,500	4,168	6,240	2,072
5110901 - Labor Activity Rate - Adjustments	1,669	-	-	-
5195000 - Int Act Alloc-Labor Regular	(211,756)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	4,677	-	-	-
5195002 - Int Act Alloc-Labor Double Time	0	-	-	-
<b>Personnel Services Total</b>	<b>\$4,244,667</b>	<b>\$4,774,151</b>	<b>\$3,783,375</b>	<b>(\$990,776)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	910,592	738,385	4,800	(733,585)
5210015 - Cellular Phone Usage	12,120	15,844	3,810	(12,034)
5210025 - Telecom Equipment Cost	248,707	252,782	9,778	(243,004)
5210030 - Communication Fixed Fees	11,736	11,736	-	(11,736)
5216100 - Building Maintenance	10,097	-	-	-
5290005 - Int-Car Wash Settled from PM Order	294	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	3,624	2,226	9,944	7,718
5390004 - Int-Fleet Repl Fee Settled from PM Order	41,029	42,102	37,608	(4,494)
5390005 - Int-Fleet Fuel Settled from PM Order	20,578	19,488	19,806	318
5390006 - Int-Fleet Admin OH Settled from PM Order	23,841	10,800	26,852	16,052
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	30,473	31,272	-	(31,272)
5415000 - Insurance Expense	143,539	203,647	155,005	(48,642)
5415010 - Public Liability Insurance - Self Ins	-	5,036	-	(5,036)
5417007 - Rent/Lease Municipal Buildings	105,402	120,544	-	(120,544)
5900005 - Gen Svcs Telecomm Overhead	(42)	-	-	-
<b>Fixed Costs Total</b>	<b>\$1,561,990</b>	<b>\$1,453,862</b>	<b>\$267,603</b>	<b>(\$1,186,259)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	332,658	213,990	-	(213,990)
5210020 - Long Distance Phone Usage	3,735	3,396	-	(3,396)
5210100 - Office Expense	28,071	86,126	76,182	(9,944)
5210200 - Food Supplies	397	1,407	-	(1,407)
5210400 - Safety Equipment & Supplies	5,556	14,904	12,350	(2,554)
5210500 - Landscape Equipment & Supplies	43	-	-	-
5216110 - Automotive Supplies	9,695	-	-	-
5216120 - Equipment Repair and Maintenance	81	1,507	-	(1,507)
5220100 - Operating Supplies	293,498	109,451	116,443	6,992
5220150 - Computer Supplies	4,462	9,545	500	(9,045)
5220200 - Uniform Expenses	277	20,911	22,900	1,989
5230100 - Repairs & Maintenance Materials Expense	187,861	443,663	362,807	(80,856)
5250100 - Inventory Scrap/Write Off	-	1,407	-	(1,407)
5250150 - Physical Inventory Adjustments	-	20,203	-	(20,203)
5250160 - Inventory Reclaim Account	(190)	-	-	-
5250200 - Purchase Price Variance	(0)	-	-	-
5295000 - Int Act Alloc-Equipment	43,060	-	-	-
5295011 - Int Act Alloc-Nuisance Code Abatement	208	-	-	-
5295014 - Int Act Alloc-Disposal Fees	3,380	-	-	-
5310100 - Professional Services Expense	250,490	489,675	600,600	110,925

### Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5311500 - Health Care Misc External Payment	130	-	-	-
5312010 - Printing & Graphic Service	4,070	-	-	-
5312020 - Convenience Copier Charges	23,193	21,044	4,134	(16,910)
5318000 - Permits & Licenses Service	21,521	-	-	-
5320100 - Repair & Maintenance Services - Contract	26,903	2,003,112	1,838,996	(164,116)
5330100 - External Contract Services	600,061	1,332	-	(1,332)
5411000 - Transportation Expense	-	1,005	-	(1,005)
5412000 - Advertising Expense	636	1,254	1,000	(254)
5412020 - Printing & Binding - Commercial	-	503	-	(503)
5412030 - Association Dues & Subscriptions	1,984	2,108	1,200	(908)
5412170 - Software Licensing & Maintenance Fees	151,806	1,608	-	(1,608)
5413000 - Postage Expense	235	441	200	(241)
5414000 - Training and Professional Development	4,508	31,728	10,000	(21,728)
5414100 - Travel and Subsistence	4,727	8,440	5,000	(3,440)
5416000 - Public Utility Services Expense	19,866	-	-	-
5416010 - Natural Gas Expense	55,184	55,197	70,206	15,009
5416020 - Wastewater Expense	45,230	44,136	49,923	5,787
5416030 - Surface Water Expense	20,143	15,181	22,020	6,839
5416040 - Water Expense	55,000	54,799	63,529	8,730
5416050 - Electricity Expense	706,288	802,827	778,240	(24,587)
5416060 - Solid Waste/Garbage Expense	114,795	97,167	123,037	25,870
5417002 - Rent/Lease Tools & Machinery	2,638	-	-	-
5417008 - Rent/Lease City Parking	17,456	19,940	18,038	(1,902)
5418000 - Licenses and Permits	23,925	7,606	42,100	34,494
5419000 - Utility Taxes & Assessments	45,796	50,000	50,000	-
5419100 - Miscellaneous Employee Reimbursements	-	100	-	(100)
5419101 - Cell Phone Employee Reimbursements	1,560	1,440	480	(960)
5419200 - Miscellaneous Other Services and Charges	153	2,191	-	(2,191)
5422100 - State Business & Occupation Tax	2,025	-	-	-
5426000 - Cash Discounts Taken	(1,406)	-	-	-
5900000 - Warehouse Overhead	1,151	-	-	-
6842000 - Insurance Recoveries	(260,173)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>\$2,852,686</b>	<b>\$4,639,344</b>	<b>\$4,269,885</b>	<b>(\$369,459)</b>
<b>Capital Outlay</b>				
5195000 - Int Act Alloc-Labor Regular	759,952	-	-	-
5210000 - Communication Materials	112	-	-	-
5210100 - Office Expense	37,155	-	-	-
5230100 - Repairs & Maintenance Materials Expense	166,479	-	-	-
5310100 - Professional Services Expense	531,088	-	-	-
5312010 - Printing & Graphic Service	477	-	-	-
5330100 - External Contract Services	798,210	-	-	-
5600000 - Planned Expenditure for Capital Projects	-	1,300,000	-	(1,300,000)
5612000 - LID Assessments	-	354,400	-	(354,400)
5631000 - Other Structures & Improvements	-	2,248,000	-	(2,248,000)
5642500 - Stationary Equipment Over \$5k	26,594	-	-	-
5644500 - Communications Equipment Over \$5k	35,920	-	-	-
5900005 - Gen Svcs Telecomm Overhead	34	-	-	-
<b>Capital Outlay Total</b>	<b>\$2,356,022</b>	<b>\$3,902,400</b>	<b>\$-</b>	<b>(\$3,902,400)</b>
<b>Assessments</b>	<b>\$1,014,665</b>	<b>\$1,015,751</b>	<b>\$744,505</b>	<b>(\$271,245)</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$288,302</b>	<b>\$76,700</b>	<b>(\$211,602)</b>
<b>5700 - Municipal Building Acquisition &amp; Operations Total</b>	<b>\$12,030,031</b>	<b>\$16,073,809</b>	<b>\$9,142,068</b>	<b>(\$6,931,741)</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>5800 - General Government Internal Services</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	13,793,969	18,918,196	54,103,891	35,185,695
5110110 - Premium Pay	57,522	90,657	75,681	(14,976)
5110120 - Education/Training	222,798	-	-	-
5110200 - Salaries & Wages - Overtime	250,730	345,380	490,126	144,746
5110225 - Salaries & Wages - Vacation	835,437	-	-	-
5110250 - Salaries & Wages - Sick Leave	452,122	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	857,474	-	-	-
5110400 - Salaries & Wages - Other	53,249	140,500	-	(140,500)
5110410 - Allowances	-	-	26,400	26,400
5110420 - PTO Cashout Pay	24,097	-	-	-
5110430 - Accrued Salaries & Wages	64,515	-	-	-
5110455 - Labor Adjustments-Planning Only	-	-	(111,452)	(111,452)
5110460 - Benefits Adjustment	(16,493)	-	-	-
5110500 - Leave Severance Payoff	116,929	-	134,407	134,407
5110800 - FICA Contributions	1,277,234	1,431,715	3,965,383	2,533,667
5110810 - Health & Welfare	2,689,837	3,214,081	9,846,757	6,632,676
5110811 - Dental Plan	268,388	271,390	877,000	605,610
5110812 - Personal Time Off	390,988	-	-	-
5110820 - Insurance-Group Life	29,224	28,377	119,028	90,651
5110830 - Industrial Insurance	126,202	263,512	726,934	463,422
5110835 - State Unemployment Compensation	18,519	20,810	86,566	65,757
5110850 - Pension Contributions-TERS	1,785,979	2,043,164	5,991,828	3,948,664
5110865 - Deferred Compensation/Defined Contribution	-	-	36,500	36,500
5110900 - Labor	-	-	-	-
5110901 - Labor Activity Rate - Adjustments	16,493	-	-	-
5195000 - Int Act Alloc-Labor Regular	4,525	-	-	-
5195001 - Int Act Alloc-Labor Time and half	130	-	-	-
<b>Personnel Services Total</b>	<b>\$23,319,867</b>	<b>\$26,767,783</b>	<b>\$76,369,049</b>	<b>\$49,601,266</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	54,903	46,080	870,262	824,182
5210015 - Cellular Phone Usage	34,108	36,796	116,321	79,525
5210025 - Telecom Equipment Cost	91,151	95,902	469,506	373,604
5210030 - Communication Fixed Fees	26,940	27,600	43,416	15,816
5217000 - Computer Equipment Replacement	-	1,405,242	1,068,591	(336,651)
5333010 - Admin OH Fee	504	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	1,362	-	1,244	1,244
5390004 - Int-Fleet Repl Fee Settled from PM Order	-	-	4,176	4,176
5390005 - Int-Fleet Fuel Settled from PM Order	47	-	1,408	1,408
5390006 - Int-Fleet Admin OH Settled from PM Order	61	-	3,356	3,356
5415000 - Insurance Expense	339	361	658	297
5415010 - Public Liability Insurance - Self Ins	8,398	114,852	375,112	260,260
5417000 - Rent/Lease Buildings	197,784	443,663	1,092,816	649,153
5417007 - Rent/Lease Municipal Buildings	596,336	633,800	2,282,346	1,648,546
5900005 - Gen Svcs Telecomm Overhead	165	-	-	-
<b>Fixed Costs Total</b>	<b>\$1,012,097</b>	<b>\$2,804,296</b>	<b>\$6,329,212</b>	<b>\$3,524,916</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	128,991	129,997	364,940	234,943
5210020 - Long Distance Phone Usage	1,488	-	5,143	5,143
5210100 - Office Expense	38,926	42,903	254,467	211,564
5210200 - Food Supplies	4,277	1,608	59,234	57,626
5210400 - Safety Equipment & Supplies	411	-	260	260
5220100 - Operating Supplies	188,974	49,125	203,670	154,545
5220150 - Computer Supplies	557,524	919,193	422,334	(496,859)

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5230100 - Repairs & Maintenance Materials Expense	1,745	-	3,756	3,756
5250150 - Physical Inventory Adjustments	-	-	9,780	9,780
5250160 - Inventory Reclaim Account	-	-	(8,722)	(8,722)
5250200 - Purchase Price Variance	0	-	-	-
5290004 - Int-Motor Pool Settled from PM Order	4,490	-	-	-
5295000 - Int Act Alloc-Equipment	46	-	-	-
5310100 - Professional Services Expense	1,684,932	3,676,960	6,153,013	2,476,053
5311100 - Audit Services Expense	-	-	448,074	448,074
5311300 - Legal Service	9,771	125,000	618,200	493,200
5311500 - Health Care Misc External Payment	130	-	-	-
5312010 - Printing & Graphic Service	2,415	-	84,030	84,030
5312020 - Convenience Copier Charges	70,072	53,806	193,518	139,712
5320100 - Repair & Maintenance Services - Contract	1,849,643	2,430,099	1,258,830	(1,171,269)
5330100 - External Contract Services	682,162	-	1,482,819	1,482,819
5340100 - Temporary Labor Services	14,000	92,000	125,500	33,500
5411000 - Transportation Expense	-	2,030	8,900	6,870
5411020 - Pool Car Usage	-	-	7,400	7,400
5412000 - Advertising Expense	5,718	9,795	46,695	36,900
5412020 - Printing & Binding - Commercial	-	1,715	-	(1,715)
5412030 - Association Dues & Subscriptions	184,629	211,695	747,530	535,835
5412170 - Software Licensing & Maintenance Fees	5,322,013	7,018,500	10,162,218	3,143,718
5413000 - Postage Expense	843	203	45,365	45,162
5414000 - Training and Professional Development	341,325	386,154	1,840,018	1,453,864
5414100 - Travel and Subsistence	58,230	127,910	272,786	144,876
5414110 - Travel Advance Clearing	-	2,010	-	(2,010)
5414150 - Tuition Reimbursement	-	-	97,000	97,000
5417004 - Rent/Lease Others	4,206	2,221	381,800	379,579
5417008 - Rent/Lease City Parking	100	-	2,544	2,544
5418000 - Licenses and Permits	11,588	-	-	-
5418150 - Vehicle Expenses	-	-	1,800	1,800
5419100 - Miscellaneous Employee Reimbursements	135	9,422	25,000	15,578
5419101 - Cell Phone Employee Reimbursements	14,700	23,055	13,420	(9,635)
5419200 - Miscellaneous Other Services and Charges	154	500	7,300	6,800
5420000 - Injuries Damages and Judgments	-	-	5,000	5,000
5423010 - Other Cust Fees Revenue (Late/NSF Check)	-	-	47,400	47,400
5426000 - Cash Discounts Taken	0	-	-	-
5427100 - Interpreter Services	-	-	13,340	13,340
5428900 - Recognize Employees for Years of Service	235	603	1,700	1,097
<b>Maintenance &amp; Operations Total</b>	<b>\$11,183,871</b>	<b>\$15,316,504</b>	<b>\$25,406,062</b>	<b>\$10,089,558</b>
<b>Contributions &amp; Transfers</b>				
6530200 - Transfer to Other Funds	-	-	1,228,576	1,228,576
<b>Contributions &amp; Transfers Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$1,228,576</b>	<b>\$1,228,576</b>
<b>Debt Service</b>				
6610000 - Interest Expense-Non Assessed	4,258	-	-	-
6611000 - Interest Expense	306	-	-	-
6621000 - Interest Expenses - Other	8,070	-	-	-
<b>Debt Service Total</b>	<b>\$12,633</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5600000 - Planned Expenditure for Capital Projects	-	2,474,386	2,843,430	369,044
5644500 - Communications Equipment Over \$5k	2,334,475	-	36,869	36,869
5645500 - Data Processing Equipment Over \$5k	503,403	817,000	9,000	(808,000)
<b>Capital Outlay Total</b>	<b>\$2,837,878</b>	<b>\$3,291,386</b>	<b>\$2,889,299</b>	<b>(\$402,087)</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Assessments</b>	<b>\$1,059,730</b>	<b>\$1,237,484</b>	<b>\$325,341</b>	<b>(\$912,143)</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$62,810</b>	<b>\$62,810</b>
<b>5800 - General Government Internal Services Total</b>	<b>\$39,426,077</b>	<b>\$49,417,453</b>	<b>\$112,610,350</b>	<b>\$63,192,897</b>
<b>6050 - Deferred Compensation Trust</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	120,802	156,760	144,336	(12,424)
5110300 - Salaries & Wages - Other Paid Leave	6,396	-	-	-
5110400 - Salaries & Wages - Other	374	-	-	-
5110420 - PTO Cashout Pay	466	-	-	-
5110430 - Accrued Salaries & Wages	1,002	-	-	-
5110800 - FICA Contributions	10,255	11,832	10,894	(938)
5110810 - Health & Welfare	29,937	34,032	32,683	(1,349)
5110811 - Dental Plan	3,030	2,873	2,911	37
5110812 - Personal Time Off	10,292	-	-	-
5110820 - Insurance-Group Life	266	235	318	82
5110830 - Industrial Insurance	1,230	2,706	2,179	(527)
5110835 - State Unemployment Compensation	150	172	231	58
5110850 - Pension Contributions-TERS	14,766	16,930	15,983	(947)
<b>Personnel Services Total</b>	<b>\$198,966</b>	<b>\$225,542</b>	<b>\$209,535</b>	<b>(\$16,007)</b>
<b>Fixed Costs</b>				
5415000 - Insurance Expense	4	4	2	(2)
5415005 - Public Liability Insurance - External	17,094	16,786	19,500	2,714
5415010 - Public Liability Insurance - Self Ins	-	1,236	1,312	76
<b>Fixed Costs Total</b>	<b>\$17,098</b>	<b>\$18,026</b>	<b>\$20,814</b>	<b>\$2,788</b>
<b>Maintenance &amp; Operations</b>				
5210100 - Office Expense	26	-	-	-
5210200 - Food Supplies	124	400	-	(400)
5310100 - Professional Services Expense	118,000	124,000	131,000	7,000
5311300 - Legal Service	-	4,000	4,000	-
5330100 - External Contract Services	10	-	-	-
5412030 - Association Dues & Subscriptions	-	1,200	1,200	-
5413000 - Postage Expense	1,457	3,000	2,000	(1,000)
5414000 - Training and Professional Development	-	3,000	3,000	-
5414100 - Travel and Subsistence	-	5,000	4,400	(600)
<b>Maintenance &amp; Operations Total</b>	<b>\$119,617</b>	<b>\$140,600</b>	<b>\$145,600</b>	<b>\$5,000</b>
<b>Assessments</b>	<b>\$8,615</b>	<b>\$23,790</b>	<b>\$43,565</b>	<b>\$19,775</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$69,723</b>	<b>\$-</b>	<b>(\$69,723)</b>
<b>6050 - Deferred Compensation Trust Total</b>	<b>\$344,295</b>	<b>\$477,680</b>	<b>\$419,513</b>	<b>(\$58,167)</b>
<b>6100 - Employees Retirement</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	1,181,695	1,382,580	1,351,986	(30,594)
5110120 - Education/Training	8,297	-	-	-
5110200 - Salaries & Wages - Overtime	1,112	1,300	1,300	-
5110225 - Salaries & Wages - Vacation	30,701	-	-	-
5110250 - Salaries & Wages - Sick Leave	23,235	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	64,595	-	-	-
5110400 - Salaries & Wages - Other	3,204	-	-	-
5110430 - Accrued Salaries & Wages	6,471	-	-	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110460 - Benefits Adjustment	(15,699)	-	-	-
5110500 - Leave Severance Payoff	1,891	-	-	-
5110800 - FICA Contributions	100,849	98,104	96,074	(2,030)
5110810 - Health & Welfare	246,825	256,878	261,129	4,251
5110811 - Dental Plan	25,683	21,688	23,257	1,569
5110812 - Personal Time Off	52,495	-	-	-
5110820 - Insurance-Group Life	2,560	2,074	2,974	900
5110830 - Industrial Insurance	10,030	20,426	17,406	(3,019)
5110835 - State Unemployment Compensation	1,483	1,521	2,163	642
5110850 - Pension Contributions-TERS	146,651	149,319	149,736	418
5110901 - Labor Activity Rate - Adjustments	15,699	-	-	-
5195000 - Int Act Alloc-Labor Regular	(111,980)	-	-	-
<b>Personnel Services Total</b>	<b>\$1,795,798</b>	<b>\$1,933,889</b>	<b>\$1,906,027</b>	<b>(\$27,862)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	15,226	19,135	12,930	(6,205)
5210015 - Cellular Phone Usage	361	-	-	-
5210025 - Telecom Equipment Cost	57	-	-	-
5415000 - Insurance Expense	30	32	18	(14)
5415005 - Public Liability Insurance - External	96,866	95,121	110,500	15,379
5415010 - Public Liability Insurance - Self Ins	10,509	9,310	10,470	1,160
5417000 - Rent/Lease Buildings	129,016	133,789	160,073	26,284
<b>Fixed Costs Total</b>	<b>\$252,064</b>	<b>\$257,387</b>	<b>\$293,991</b>	<b>\$36,604</b>
<b>Maintenance &amp; Operations</b>				
5210100 - Office Expense	8,382	5,000	11,000	6,000
5210200 - Food Supplies	340	-	-	-
5220100 - Operating Supplies	6,563	16,000	9,500	(6,500)
5220150 - Computer Supplies	2,718	3,000	-	(3,000)
5290004 - Int-Motor Pool Settled from PM Order	850	-	-	-
5295003 - Int Act Alloc-Mail Service	426	-	-	-
5310100 - Professional Services Expense	781,084	2,100,000	2,100,000	-
5310200 - Investment & Management Fees	9,731,742	11,800,000	13,300,000	1,500,000
5311300 - Legal Service	18,865	-	-	-
5312010 - Printing & Graphic Service	4,676	-	6,000	6,000
5312020 - Convenience Copier Charges	30,117	27,962	13,982	(13,980)
5330100 - External Contract Services	12	-	-	-
5330300 - Securities Lending Broker Rebates	14,525	-	-	-
5330400 - Securities Lending Agent Fees	87,957	-	-	-
5411000 - Transportation Expense	584	1,400	1,400	-
5412000 - Advertising Expense	662	1,000	1,000	-
5412020 - Printing & Binding - Commercial	-	6,000	-	(6,000)
5412030 - Association Dues & Subscriptions	7,970	4,200	7,500	3,300
5412170 - Software Licensing & Maintenance Fees	1,314	-	-	-
5413000 - Postage Expense	14,592	15,500	15,000	(500)
5414000 - Training and Professional Development	6,555	20,000	20,200	200
5414100 - Travel and Subsistence	15,933	64,000	60,000	(4,000)
5419101 - Cell Phone Employee Reimbursements	760	1,000	1,000	-
5419200 - Miscellaneous Other Services and Charges	5,135	6,100	4,600	(1,500)
5430110 - Pension Service Retirements	110,105,130	129,200,000	141,160,000	11,960,000
5430111 - Pension Survivor Retirements	9,966,050	10,800,000	12,990,000	2,190,000
5430112 - Pension Disability Retirements	1,014,491	1,140,000	1,309,000	169,000

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5430140 - Pension Death Benefits	403,135	420,000	433,000	13,000
5430160 - Withdrawal of Contributions-Normal	4,088,926	3,400,000	5,280,000	1,880,000
5430163 - Withdrawal of Contributions-Overtime	880,949	2,020,000	1,432,000	(588,000)
5430170 - Pension Beneficiary Refund	275,572	-	214,000	214,000
<b>Maintenance &amp; Operations Total</b>	<b>\$137,476,016</b>	<b>\$161,051,162</b>	<b>\$178,369,182</b>	<b>\$17,318,020</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	181,904	-	-	-
<b>Debt Service Total</b>	<b>\$181,904</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Capital Outlay</b>				
5645500 - Data Processing Equipment Over \$5k	8,310	-	-	-
<b>Capital Outlay Total</b>	<b>\$8,310</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$352,314</b>	<b>\$508,189</b>	<b>\$449,938</b>	<b>(\$58,251)</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$151,408,154</b>	<b>\$157,613,756</b>	<b>\$6,205,602</b>
<b>6100 - Employees Retirement Total</b>	<b>\$140,066,406</b>	<b>\$315,158,781</b>	<b>\$338,632,895</b>	<b>\$23,474,113</b>
<b>6120 - Relief &amp; Pension Police</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	59,921	210,133	165,699	(44,435)
5110120 - Education/Training	73	-	-	-
5110225 - Salaries & Wages - Vacation	6,518	-	-	-
5110250 - Salaries & Wages - Sick Leave	6,154	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	3,540	-	-	-
5110400 - Salaries & Wages - Other	198	-	-	-
5110430 - Accrued Salaries & Wages	71	-	-	-
5110460 - Benefits Adjustment	7,849	-	-	-
5110800 - FICA Contributions	5,718	15,977	12,267	(3,709)
5110810 - Health & Welfare	16,486	51,703	38,074	(13,628)
5110811 - Dental Plan	1,666	4,365	3,391	(974)
5110812 - Personal Time Off	737	-	-	-
5110820 - Insurance-Group Life	148	315	365	49
5110830 - Industrial Insurance	671	4,111	2,538	(1,573)
5110835 - State Unemployment Compensation	83	231	265	34
5110850 - Pension Contributions-TERS	8,263	22,694	18,350	(4,345)
5110901 - Labor Activity Rate - Adjustments	(7,849)	-	-	-
5195000 - Int Act Alloc-Labor Regular	55,991	-	-	-
<b>Personnel Services Total</b>	<b>\$166,236</b>	<b>\$309,530</b>	<b>\$240,949</b>	<b>(\$68,581)</b>
<b>Fixed Costs</b>				
5415000 - Insurance Expense	3	2	4	2
5415010 - Public Liability Insurance - Self Ins	-	1,282	2,204	922
5417000 - Rent/Lease Buildings	9,238	11,828	14,119	2,291
<b>Fixed Costs Total</b>	<b>\$9,241</b>	<b>\$13,112</b>	<b>\$16,327</b>	<b>\$3,215</b>
<b>Maintenance &amp; Operations</b>				
5210100 - Office Expense	19	1,500	1,500	-
5220100 - Operating Supplies	737	1,000	1,000	-
5220150 - Computer Supplies	-	2,000	2,000	-
5310100 - Professional Services Expense	18,513	25,000	25,000	-
5311500 - Health Care Misc External Payment	20	-	-	-
5312010 - Printing & Graphic Service	69	-	-	-
5312020 - Convenience Copier Charges	657	1,198	600	(598)
5411000 - Transportation Expense	14	200	200	-

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5413000 - Postage Expense	1,330	1,600	1,600	-
5414100 - Travel and Subsistence	6,704	9,000	9,000	-
5430110 - Pension Service Retirements	1,046,707	1,237,452	1,020,000	(217,452)
5430111 - Pension Survivor Retirements	462,211	463,572	400,000	(63,572)
5430112 - Pension Disability Retirements	1,421,730	1,729,532	1,400,000	(329,532)
5430130 - Pension Medical Expenses	4,607,777	5,527,293	6,554,833	1,027,540
5430140 - Pension Death Benefits	4,000	10,000	10,000	-
<b>Maintenance &amp; Operations Total</b>	<b>\$7,570,489</b>	<b>\$9,009,347</b>	<b>\$9,425,733</b>	<b>\$416,386</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	45	-	-	-
<b>Debt Service Total</b>	<b>\$45</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$47,198</b>	<b>\$90,261</b>	<b>\$66,959</b>	<b>(23,302)</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$64,035</b>	<b>\$64,035</b>
<b>6120 - Relief &amp; Pension Police Total</b>	<b>\$7,793,209</b>	<b>\$9,422,250</b>	<b>\$9,814,002</b>	<b>\$391,752</b>
<b>6150 - Relief &amp; Pension Firefighters</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	59,921	210,133	165,699	(44,435)
5110120 - Education/Training	73	-	-	-
5110200 - Salaries & Wages - Overtime	-	2,000	2,000	-
5110225 - Salaries & Wages - Vacation	6,518	-	-	-
5110250 - Salaries & Wages - Sick Leave	6,154	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	3,540	-	-	-
5110400 - Salaries & Wages - Other	198	-	-	-
5110430 - Accrued Salaries & Wages	71	-	-	-
5110460 - Benefits Adjustment	7,978	-	-	-
5110800 - FICA Contributions	5,718	15,977	12,267	(3,709)
5110810 - Health & Welfare	16,486	51,703	38,074	(13,628)
5110811 - Dental Plan	1,666	4,365	3,391	(974)
5110812 - Personal Time Off	737	-	-	-
5110820 - Insurance-Group Life	148	315	365	49
5110830 - Industrial Insurance	671	4,111	2,538	(1,573)
5110835 - State Unemployment Compensation	82	231	265	34
5110850 - Pension Contributions-TERS	8,263	22,694	18,350	(4,345)
5110901 - Labor Activity Rate - Adjustments	(7,978)	-	-	-
5195000 - Int Act Alloc-Labor Regular	56,857	-	-	-
<b>Personnel Services Total</b>	<b>\$167,101</b>	<b>\$311,530</b>	<b>\$242,949</b>	<b>(\$68,581)</b>
<b>Fixed Costs</b>				
5415000 - Insurance Expense	3	2	4	2
5415010 - Public Liability Insurance - Self Ins	-	1,282	2,204	922
5417000 - Rent/Lease Buildings	9,238	11,828	14,119	2,291
<b>Fixed Costs Total</b>	<b>\$9,241</b>	<b>\$13,112</b>	<b>\$16,327</b>	<b>\$3,215</b>
<b>Maintenance &amp; Operations</b>				
5210100 - Office Expense	10	1,200	1,200	-
5220100 - Operating Supplies	718	250	250	-
5220150 - Computer Supplies	-	1,500	1,500	-
5310100 - Professional Services Expense	18,512	25,000	25,000	-
5312010 - Printing & Graphic Service	69	-	-	-
5312020 - Convenience Copier Charges	803	1,464	734	(730)
5411000 - Transportation Expense	10	200	200	-
5413000 - Postage Expense	1,503	1,600	1,600	-



## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5414000 - Training and Professional Development	220	-	-	-
5414100 - Travel and Subsistence	6,702	5,000	5,000	-
5430110 - Pension Service Retirements	335,793	438,641	400,000	(38,641)
5430111 - Pension Survivor Retirements	1,597,121	1,879,882	1,800,000	(79,882)
5430112 - Pension Disability Retirements	2,041,349	2,633,843	2,778,000	144,157
5430130 - Pension Medical Expenses	6,204,810	7,026,676	7,042,636	15,960
5430140 - Pension Death Benefits	7,500	10,000	10,000	-
<b>Maintenance &amp; Operations Total</b>	<b>\$10,215,121</b>	<b>\$12,025,256</b>	<b>\$12,066,120</b>	<b>\$40,864</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	25	-	-	-
<b>Debt Service Total</b>	<b>\$25</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$53,794</b>	<b>\$96,445</b>	<b>\$73,817</b>	<b>(\$22,628)</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$65,599</b>	<b>\$65,599</b>
<b>6150 - Relief &amp; Pension Firefighters Total</b>	<b>\$10,445,281</b>	<b>\$12,446,343</b>	<b>\$12,464,812</b>	<b>\$18,468</b>
<b>6430 - Health Care Trust Labor Management</b>				
<b>Personnel Services</b>				
5110810 - Health & Welfare	(640)	-	-	-
5110813 - ER Premium Pmts for fully insured policy	10,756,406	13,815,189	14,106,236	291,047
5110814 - H&W Claims Provider Payment	94,920,413	108,879,485	104,163,161	(4,716,324)
5110824 - Health Benefit Provider Admin Payment	8,193,466	10,554,235	11,114,981	560,746
5110825 - VEBA Employer Paid Benefit	1,498,505	1,407,010	1,604,476	197,466
<b>Personnel Services Total</b>	<b>\$115,368,150</b>	<b>\$134,655,919</b>	<b>\$130,988,854</b>	<b>(\$3,667,065)</b>
<b>Maintenance &amp; Operations</b>				
5210100 - Office Expense	-	2,000	-	(2,000)
5210300 - Medical Equipment & Supplies	-	-	10,000	10,000
5220100 - Operating Supplies	-	872,000	20,000	(852,000)
5220150 - Computer Supplies	2,218	-	-	-
5295003 - Int Act Alloc-Mail Service	192	-	-	-
5310100 - Professional Services Expense	178,030	267,386	476,000	208,614
5312010 - Printing & Graphic Service	-	-	8,000	8,000
5412000 - Advertising Expense	251	-	-	-
5413000 - Postage Expense	1,220	300	8,400	8,100
5419102 - Employee Wellness Incentive	-	-	1,000,000	1,000,000
<b>Maintenance &amp; Operations Total</b>	<b>\$181,913</b>	<b>\$1,141,686</b>	<b>\$1,522,400</b>	<b>\$380,714</b>
<b>Assessments</b>	<b>\$183,046</b>	<b>\$249,583</b>	<b>\$222,073</b>	<b>(\$27,510)</b>
<b>6430 - Health Care Trust Labor Management Total</b>	<b>\$115,733,108</b>	<b>\$136,047,188</b>	<b>\$132,733,326</b>	<b>(\$3,313,862)</b>
<b>6440 - Group Life Trust</b>				
<b>Personnel Services</b>				
5110813 - ER Premium Pmts for fully insured policy	1,511,128	1,899,652	1,522,984	(376,668)
<b>Personnel Services Total</b>	<b>\$1,511,128</b>	<b>\$1,899,652</b>	<b>\$1,522,984</b>	<b>(\$376,668)</b>
<b>Assessments</b>	<b>\$2,466</b>	<b>\$9,464</b>	<b>\$8,910</b>	<b>(\$554)</b>
<b>6440 - Group Life Trust Total</b>	<b>\$1,513,594</b>	<b>\$1,909,116</b>	<b>\$1,531,894</b>	<b>(\$377,221)</b>

## Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>6460 - Dental Care Labor Management</b>				
<b>Personnel Services</b>				
5110813 - ER Premium Pmts for fully insured policy	6,657,471	3,423,654	11,503,845	8,080,191
5110814 - H&W Claims Provider Payment	3,535,983	9,073,725	-	(9,073,725)
5110824 - Health Benefit Provider Admin Payment	312,822	-	-	-
<b>Personnel Services Total</b>	<b>\$10,506,277</b>	<b>\$12,497,379</b>	<b>\$11,503,845</b>	<b>(\$993,534)</b>
<b>Maintenance &amp; Operations</b>				
5310100 - Professional Services Expense	8,863	11,194	11,194	-
<b>Maintenance &amp; Operations Total</b>	<b>\$8,863</b>	<b>\$11,194</b>	<b>\$11,194</b>	<b>\$-</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	122	-	-	-
<b>Debt Service Total</b>	<b>\$122</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$17,905</b>	<b>\$30,866</b>	<b>\$25,196</b>	<b>(\$5,670)</b>
<b>Reserves</b>	<b>\$-</b>	<b>\$-</b>	<b>\$105,817</b>	<b>\$105,817</b>
<b>6460 - Dental Care Labor Management Total</b>	<b>\$10,533,167</b>	<b>\$12,539,439</b>	<b>\$11,646,052</b>	<b>(\$893,387)</b>
<b>6470 - Health Care Trust Firefighters</b>				
<b>Personnel Services</b>				
5110814 - H&W Claims Provider Payment	4,626,835	7,000,000	7,028,000	28,000
5110824 - Health Benefit Provider Admin Payment	683,821	-	-	-
<b>Personnel Services Total</b>	<b>\$5,310,656</b>	<b>\$7,000,000</b>	<b>\$7,028,000</b>	<b>\$28,000</b>
<b>Assessments</b>	<b>\$8,774</b>	<b>\$26,676</b>	<b>\$32,636</b>	<b>\$5,961</b>
<b>6470 - Health Care Trust Firefighters Total</b>	<b>\$5,319,430</b>	<b>\$7,026,676</b>	<b>\$7,060,636</b>	<b>\$33,961</b>
<b>6480 - Health Care Trust Police</b>				
<b>Personnel Services</b>				
5110814 - H&W Claims Provider Payment	3,185,352	5,500,000	6,538,000	1,038,000
5110824 - Health Benefit Provider Admin Payment	549,523	-	-	-
<b>Personnel Services Total</b>	<b>\$3,734,874</b>	<b>\$5,500,000</b>	<b>\$6,538,000</b>	<b>\$1,038,000</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	35	-	-	-
<b>Debt Service Total</b>	<b>\$35</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Assessments</b>	<b>\$9,672</b>	<b>\$27,293</b>	<b>\$30,833</b>	<b>\$3,540</b>
<b>6480 - Health Care Trust Police Total</b>	<b>\$3,744,582</b>	<b>\$5,527,293</b>	<b>\$6,568,833</b>	<b>\$1,041,540</b>
<b>6795 - Public Facilities Districts</b>				
<b>Fixed Costs</b>				
5620000 - Intergovernmental Services	437,667	-	-	-
<b>Fixed Costs Total</b>	<b>\$437,667</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Maintenance &amp; Operations</b>				
5311100 - Audit Services Expense	4,138	-	5,000	5,000
<b>Maintenance &amp; Operations Total</b>	<b>\$4,138</b>	<b>\$-</b>	<b>\$5,000</b>	<b>\$5,000</b>

### Expenditure Detail by Fund with Line Item

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Contributions &amp; Transfers</b>				
6538600 - Transfer to Convention Center	2,188,334	6,063,610	6,632,884	569,274
6545000 - External Contributions	2,621,861	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>\$4,810,195</b>	<b>\$6,063,610</b>	<b>\$6,632,884</b>	<b>\$569,274</b>
<b>6795 - Public Facilities Districts Total</b>	<b>\$5,252,000</b>	<b>\$6,063,610</b>	<b>\$6,637,884</b>	<b>\$574,274</b>



## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>City Attorney's Office</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	7,239,439	9,509,500	2,774,354	(6,735,146)
5110120 - Education/Training	2,732	-	-	-
5110200 - Salaries & Wages - Overtime	11,432	9,600	-	(9,600)
5110225 - Salaries & Wages - Vacation	104,576	-	-	-
5110250 - Salaries & Wages - Sick Leave	52,505	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	412,026	-	-	-
5110400 - Salaries & Wages - Other	17,824	-	-	-
5110420 - PTO Cashout Pay	59,883	-	-	-
5110430 - Accrued Salaries & Wages	50,170	-	-	-
5110460 - Benefits Adjustment	445	-	-	-
5110500 - Leave Severance Payoff	28,134	-	-	-
5110800 - FICA Contributions	588,640	662,381	208,707	(453,674)
5110810 - Health & Welfare	1,294,606	1,593,624	572,799	(1,020,824)
5110811 - Dental Plan	134,305	134,549	51,016	(83,532)
5110812 - Personal Time Off	602,746	-	-	-
5110820 - Insurance-Group Life	14,245	14,264	6,104	(8,160)
5110830 - Industrial Insurance	52,830	126,717	38,182	(88,535)
5110835 - State Unemployment Compensation	9,229	10,460	4,439	(6,021)
5110850 - Pension Contributions-TERS	904,698	1,027,026	307,252	(719,774)
5110901 - Labor Activity Rate - Adjustments	(445)	-	-	-
5195000 - Int Act Alloc-Labor Regular	2,312	-	-	-
5195001 - Int Act Alloc-Labor Time and half	3,013	-	-	-
<b>Personnel Services Total</b>	<b>11,585,344</b>	<b>13,088,121</b>	<b>3,962,854</b>	<b>(9,125,267)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	37,824	35,162	11,040	(24,122)
5210025 - Telecom Equipment Cost	35,199	35,512	16,452	(19,060)
5390003 - Int-Fleet Maint Settled from PM Order	40	-	-	-
5415000 - Insurance Expense	1,395	1,421	38	(1,383)
5415010 - Public Liability Insurance - Self Ins	104,914	57,006	21,644	(35,362)
5417000 - Rent/Lease Buildings	135,388	144,526	-	(144,526)
5417005 - Rent/Lease County & City Building	309,637	302,055	355,501	53,446
5417007 - Rent/Lease Municipal Buildings	333,605	465,892	-	(465,892)
<b>Fixed Costs Total</b>	<b>958,002</b>	<b>1,041,574</b>	<b>404,675</b>	<b>(636,899)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	77	-	200	200
5210020 - Long Distance Phone Usage	688	-	400	400
5210100 - Office Expense	69,854	84,000	30,000	(54,000)
5210200 - Food Supplies	170	300	-	(300)
5220100 - Operating Supplies	5,810	10,200	3,000	(7,200)
5220150 - Computer Supplies	281	1,600	4,000	2,400
5230100 - Repairs & Maintenance Materials Expense	1,040	1,000	-	(1,000)
5290004 - Int-Motor Pool Settled from PM Order	2,315	-	-	-
5295000 - Int Act Alloc-Equipment	28	-	-	-
5295003 - Int Act Alloc-Mail Service	1,442	-	-	-
5310100 - Professional Services Expense	55,859	19,200	25,000	5,800
5311300 - Legal Service	36,186	54,400	2,000	(52,400)
5312010 - Printing & Graphic Service	18,188	-	1,600	1,600
5312020 - Convenience Copier Charges	61,152	87,652	13,100	(74,552)
5320100 - Repair & Maintenance Services - Contract	2,696	2,600	4,000	1,400
5330100 - External Contract Services	243,501	282,800	36,200	(246,600)
5411000 - Transportation Expense	1,498	400	-	(400)
5411020 - Pool Car Usage	-	1,800	-	(1,800)
5412000 - Advertising Expense	34,074	15,400	-	(15,400)

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5412020 - Printing & Binding - Commercial	-	17,500	-	(17,500)
5412030 - Association Dues & Subscriptions	18,526	28,000	6,000	(22,000)
5412170 - Software Licensing & Maintenance Fees	14,975	5,400	-	(5,400)
5413000 - Postage Expense	13,633	18,100	10,000	(8,100)
5414000 - Training and Professional Development	20,506	28,000	6,182	(21,818)
5414100 - Travel and Subsistence	8,786	8,400	5,000	(3,400)
5418000 - Licenses and Permits	466	1,000	-	(1,000)
5419000 - Utility Taxes & Assessments	(1,186)	-	-	-
5419100 - Miscellaneous Employee Reimbursements	-	300	100	(200)
5419101 - Cell Phone Employee Reimbursements	1,000	-	-	-
5419200 - Miscellaneous Other Services and Charges	295	700	100	(600)
5420000 - Injuries Damages and Judgments	2,527	6,400	-	(6,400)
5423010 - Other Cust Fees Revenue (Late/NSF Check)	1,259	1,100	-	(1,100)
5426000 - Cash Discounts Taken	(3)	-	-	-
5427000 - Witness Fees	1,284	4,000	2,000	(2,000)
<b>Maintenance &amp; Operations Total</b>	<b>616,927</b>	<b>680,252</b>	<b>148,882</b>	<b>(531,370)</b>
<b>Assessments</b>	<b>(\$6,375,103)</b>	<b>(\$6,859,318)</b>	<b>\$648,580</b>	<b>\$7,507,898</b>
<b>City Attorney's Office Total</b>	<b>\$6,785,170</b>	<b>\$7,950,629</b>	<b>\$5,164,991</b>	<b>(\$2,785,638)</b>
<b>City Council</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	1,088,588	1,440,494	-	(1,440,494)
5110300 - Salaries & Wages - Other Paid Leave	19,123	-	-	-
5110400 - Salaries & Wages - Other	1,960	-	-	-
5110410 - Allowances	17,200	16,800	-	(16,800)
5110420 - PTO Cashout Pay	6,024	-	-	-
5110430 - Accrued Salaries & Wages	12,078	-	-	-
5110460 - Benefits Adjustment	21	-	-	-
5110800 - FICA Contributions	85,498	110,197	-	(110,197)
5110810 - Health & Welfare	238,489	425,403	-	(425,403)
5110811 - Dental Plan	24,449	35,916	-	(35,916)
5110812 - Personal Time Off	17,689	-	-	-
5110820 - Insurance-Group Life	792	2,161	-	(2,161)
5110830 - Industrial Insurance	13,600	33,826	-	(33,826)
5110835 - State Unemployment Compensation	1,229	1,585	-	(1,585)
5110850 - Pension Contributions-TERS	120,593	155,573	-	(155,573)
5110901 - Labor Activity Rate - Adjustments	(21)	-	-	-
5195000 - Int Act Alloc-Labor Regular	(88)	-	-	-
<b>Personnel Services Total</b>	<b>1,647,225</b>	<b>2,221,955</b>	<b>-</b>	<b>(2,221,955)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	6,260	6,240	-	(6,240)
5210015 - Cellular Phone Usage	12,698	13,562	-	(13,562)
5210025 - Telecom Equipment Cost	19,653	14,170	-	(14,170)
5415010 - Public Liability Insurance - Self Ins	21,216	15,438	-	(15,438)
5417007 - Rent/Lease Municipal Buildings	327,013	340,174	-	(340,174)
<b>Fixed Costs Total</b>	<b>386,840</b>	<b>389,584</b>	<b>-</b>	<b>(389,584)</b>
<b>Maintenance &amp; Operations</b>				
5210020 - Long Distance Phone Usage	120	-	-	-
5210100 - Office Expense	9,375	6,000	-	(6,000)
5210200 - Food Supplies	15,382	15,000	-	(15,000)
5210400 - Safety Equipment & Supplies	535	-	-	-
5220100 - Operating Supplies	1,159	2,000	-	(2,000)
5220150 - Computer Supplies	7,675	8,900	-	(8,900)

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5310100 - Professional Services Expense	80	18,000	-	(18,000)
5312010 - Printing & Graphic Service	6,750	-	-	-
5312020 - Convenience Copier Charges	15,972	11,504	-	(11,504)
5411000 - Transportation Expense	2,854	900	-	(900)
5412000 - Advertising Expense	2,687	2,000	-	(2,000)
5412020 - Printing & Binding - Commercial	-	7,000	-	(7,000)
5412030 - Association Dues & Subscriptions	2,930	4,000	-	(4,000)
5412170 - Software Licensing & Maintenance Fees	4	200	-	(200)
5413000 - Postage Expense	663	1,000	-	(1,000)
5414000 - Training and Professional Development	30,745	14,000	-	(14,000)
5414100 - Travel and Subsistence	36,493	50,500	-	(50,500)
5416000 - Public Utility Services Expense	77	-	-	-
5417002 - Rent/Lease Tools & Machinery	24	-	-	-
5417004 - Rent/Lease Others	928	200	-	(200)
5418150 - Vehicle Expenses	1,208	-	-	-
5419100 - Miscellaneous Employee Reimbursements	-	3,600	-	(3,600)
5419200 - Miscellaneous Other Services and Charges	136	400	-	(400)
5423010 - Other Cust Fees Revenue (Late/NSF Check)	-	200	-	(200)
<b>Maintenance &amp; Operations Total</b>	<b>135,797</b>	<b>145,404</b>	<b>-</b>	<b>(145,404)</b>
<b>Assessments</b>	<b>(\$1,068,242)</b>	<b>(\$1,504,841)</b>	<b>\$-</b>	<b>\$1,504,841</b>
<b>City Council Total</b>	<b>\$1,101,619</b>	<b>\$1,252,102</b>	<b>\$-</b>	<b>(\$1,252,102)</b>
<b>City Manager's Office</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	2,101,597	3,933,550	444,472	(3,489,078)
5110120 - Education/Training	7,478	-	-	-
5110225 - Salaries & Wages - Vacation	6,437	-	-	-
5110250 - Salaries & Wages - Sick Leave	3,299	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	111,961	-	-	-
5110400 - Salaries & Wages - Other	24,510	-	-	-
5110410 - Allowances	13,200	13,200	-	(13,200)
5110420 - PTO Cashout Pay	26,845	-	-	-
5110430 - Accrued Salaries & Wages	25,513	-	-	-
5110460 - Benefits Adjustment	(35,801)	-	-	-
5110500 - Leave Severance Payoff	20,229	-	-	-
5110800 - FICA Contributions	163,236	270,964	34,002	(236,962)
5110810 - Health & Welfare	399,505	721,548	97,713	(623,835)
5110811 - Dental Plan	39,976	60,920	8,703	(52,217)
5110812 - Personal Time Off	133,875	-	-	-
5110820 - Insurance-Group Life	3,640	5,900	978	(4,923)
5110830 - Industrial Insurance	16,015	57,374	6,513	(50,861)
5110835 - State Unemployment Compensation	2,673	4,327	711	(3,616)
5110850 - Pension Contributions-TERS	254,633	424,823	49,229	(375,594)
5110865 - Deferred Compensation/Defined Contribution	37,488	-	-	-
5110901 - Labor Activity Rate - Adjustments	53,949	-	-	-
5195000 - Int Act Alloc-Labor Regular	(209,642)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	2,537	-	-	-
<b>Personnel Services Total</b>	<b>3,203,154</b>	<b>5,492,608</b>	<b>642,321</b>	<b>(4,850,286)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	9,000	12,960	1,440	(11,520)
5210015 - Cellular Phone Usage	7,302	12,522	572	(11,950)
5210025 - Telecom Equipment Cost	17,210	26,638	3,072	(23,566)
5390003 - Int-Fleet Maint Settled from PM Order	1,895	-	-	-

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5415000 - Insurance Expense	36	39	10	(29)
5415010 - Public Liability Insurance - Self Ins	18,094	15,138	5,410	(9,728)
5417007 - Rent/Lease Municipal Buildings	81,096	166,388	-	(166,388)
<b>Fixed Costs Total</b>	<b>134,633</b>	<b>233,685</b>	<b>10,504</b>	<b>(223,181)</b>
<b>Maintenance &amp; Operations</b>				
5210020 - Long Distance Phone Usage	705	-	300	300
5210100 - Office Expense	14,849	30,776	2,520	(28,256)
5210200 - Food Supplies	10,299	6,400	3,100	(3,300)
5216120 - Equipment Repair and Maintenance	119	-	-	-
5220100 - Operating Supplies	10,012	18,300	2,768	(15,532)
5220150 - Computer Supplies	8,206	16,200	1,500	(14,700)
5230100 - Repairs & Maintenance Materials Expense	1,059	-	-	-
5295003 - Int Act Alloc-Mail Service	37	-	-	-
5310100 - Professional Services Expense	380,588	342,600	3,300	(339,300)
5311300 - Legal Service	6,417	200	-	(200)
5311500 - Health Care Misc External Payment	18	-	-	-
5312010 - Printing & Graphic Service	13,797	-	3,000	3,000
5312020 - Convenience Copier Charges	50,666	55,972	5,052	(50,920)
5330100 - External Contract Services	15,551	215,624	144,400	(71,224)
5411000 - Transportation Expense	4,427	1,000	-	(1,000)
5412000 - Advertising Expense	6,799	3,874	900	(2,974)
5412020 - Printing & Binding - Commercial	1,287	22,874	-	(22,874)
5412030 - Association Dues & Subscriptions	383,297	421,124	960	(420,164)
5412170 - Software Licensing & Maintenance Fees	0	25,200	-	(25,200)
5413000 - Postage Expense	2,767	5,100	600	(4,500)
5414000 - Training and Professional Development	34,737	37,000	1,000	(36,000)
5414100 - Travel and Subsistence	27,027	48,750	1,800	(46,950)
5417004 - Rent/Lease Others	1,381	400	-	(400)
5418150 - Vehicle Expenses	868	1,800	-	(1,800)
5419100 - Miscellaneous Employee Reimbursements	60	1,350	-	(1,350)
5419200 - Miscellaneous Other Services and Charges	648	2,750	-	(2,750)
5422100 - State Business & Occupation Tax	5	-	-	-
5423010 - Other Cust Fees Revenue (Late/NSF Check)	25	-	-	-
5426000 - Cash Discounts Taken	(64)	-	-	-
5428900 - Recognize Employees for Years of Service	242	200	-	(200)
5429000 - Temporary Housing	671	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>976,500</b>	<b>1,257,494</b>	<b>171,200</b>	<b>(1,086,294)</b>
<b>Assessments</b>	<b>(\$1,562,788)</b>	<b>(\$3,036,048)</b>	<b>\$115,736</b>	<b>\$3,151,784</b>
<b>City Manager's Office Total</b>	<b>\$2,751,499</b>	<b>\$3,947,739</b>	<b>\$939,761</b>	<b>(\$3,007,978)</b>
<b>Community &amp; Economic Development</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	3,105,833	3,256,361	3,351,832	95,471
5110120 - Education/Training	53,865	-	-	-
5110200 - Salaries & Wages - Overtime	3,040	2,200	2,200	-
5110225 - Salaries & Wages - Vacation	68,861	-	-	-
5110250 - Salaries & Wages - Sick Leave	36,347	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	197,142	-	-	-
5110400 - Salaries & Wages - Other	13,629	-	-	-
5110420 - PTO Cashout Pay	9,896	-	-	-
5110430 - Accrued Salaries & Wages	34,169	-	-	-
5110460 - Benefits Adjustment	(163,118)	-	-	-
5110500 - Leave Severance Payoff	58,504	-	-	-
5110800 - FICA Contributions	273,060	240,317	247,821	7,504



## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110810 - Health & Welfare	619,598	588,037	595,374	7,337
5110811 - Dental Plan	62,449	49,648	53,027	3,379
5110812 - Personal Time Off	191,268	-	-	-
5110820 - Insurance-Group Life	6,623	4,885	7,374	2,489
5110830 - Industrial Insurance	47,781	54,702	45,677	(9,025)
5110835 - State Unemployment Compensation	4,034	3,582	5,363	1,781
5110850 - Pension Contributions-TERS	392,997	351,687	371,210	19,523
5110900 - Labor	(7,255)	-	-	-
5110901 - Labor Activity Rate - Adjustments	265,999	-	-	-
5195000 - Int Act Alloc-Labor Regular	(1,191,705)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	2,332	-	-	-
5195002 - Int Act Alloc-Labor Double Time	2,090	-	-	-
<b>Personnel Services Total</b>	<b>4,087,437</b>	<b>4,551,419</b>	<b>4,679,878</b>	<b>128,460</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	11,040	10,560	11,760	1,200
5210015 - Cellular Phone Usage	3,432	2,988	6,024	3,036
5210025 - Telecom Equipment Cost	16,685	17,470	20,070	2,600
5415000 - Insurance Expense	86	91	51	(40)
5415010 - Public Liability Insurance - Self Ins	29,951	26,484	28,962	2,478
5417000 - Rent/Lease Buildings	175	-	-	-
5417007 - Rent/Lease Municipal Buildings	488,205	402,682	411,892	9,210
5425010 - Credit Card Discount Fees	585	-	785	785
<b>Fixed Costs Total</b>	<b>550,159</b>	<b>460,275</b>	<b>479,544</b>	<b>19,269</b>
<b>Maintenance &amp; Operations</b>				
5210020 - Long Distance Phone Usage	615	700	700	-
5210100 - Office Expense	19,939	6,500	8,000	1,500
5210200 - Food Supplies	9,584	16,600	14,600	(2,000)
5220100 - Operating Supplies	19,461	6,000	12,500	6,500
5220150 - Computer Supplies	5,488	3,000	3,000	-
5221170 - Motor Pool Rental	(807)	-	-	-
5230100 - Repairs & Maintenance Materials Expense	176	-	-	-
5295000 - Int Act Alloc-Equipment	1,485	-	-	-
5295003 - Int Act Alloc-Mail Service	3,014	-	-	-
5295014 - Int Act Alloc-Disposal Fees	7	-	-	-
5310100 - Professional Services Expense	657,643	1,131,412	928,912	(202,500)
5312010 - Printing & Graphic Service	33,236	-	48,400	48,400
5312020 - Convenience Copier Charges	46,959	56,086	26,168	(29,918)
5320100 - Repair & Maintenance Services - Contract	117,531	105,500	137,500	32,000
5330100 - External Contract Services	454,804	1,047,500	1,159,612	112,112
5411000 - Transportation Expense	566	300	300	-
5412000 - Advertising Expense	17,165	6,000	36,866	30,866
5412020 - Printing & Binding - Commercial	-	57,400	-	(57,400)
5412030 - Association Dues & Subscriptions	18,263	15,100	22,600	7,500
5412170 - Software Licensing & Maintenance Fees	31,609	33,000	33,000	-
5413000 - Postage Expense	22,333	12,300	28,500	16,200
5414000 - Training and Professional Development	483	-	-	-
5414100 - Travel and Subsistence	34,209	48,050	32,534	(15,516)
5416040 - Water Expense	398	3,000	600	(2,400)
5417002 - Rent/Lease Tools & Machinery	2,732	-	600	600
5417004 - Rent/Lease Others	3,324	500	5,800	5,300
5418000 - Licenses and Permits	771	-	-	-
5419101 - Cell Phone Employee Reimbursements	960	600	600	-
5419200 - Miscellaneous Other Services and Charges	285	2,000	-	(2,000)

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5419230 - External Payments	72,000	72,000	90,000	18,000
5423010 - Other Cust Fees Revenue (Late/NSF Check)	1,103	800	800	-
5428900 - Recognize Employees for Years of Service	75	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>1,575,408</b>	<b>2,624,348</b>	<b>2,591,592</b>	<b>(32,756)</b>
<b>Contributions &amp; Transfers</b>				
6510020 - Contribution to Foss Waterway Dev Auth	9,735	-	-	-
6530200 - Transfer to Other Funds	5,195	-	-	-
6532100 - Transfer to Capital Improvement Prog	29,097	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>44,027</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Assessments</b>	<b>\$597,459</b>	<b>\$536,910</b>	<b>\$1,163,707</b>	<b>\$626,797</b>
<b>Community &amp; Economic Development Total</b>	<b>\$6,854,490</b>	<b>\$8,172,952</b>	<b>\$8,914,722</b>	<b>\$741,770</b>
<b>Environmental Services</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	309,975	399,662	-	(399,662)
5110120 - Education/Training	3,200	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	16,282	-	-	-
5110400 - Salaries & Wages - Other	720	-	-	-
5110420 - PTO Cashout Pay	1,250	-	-	-
5110430 - Accrued Salaries & Wages	7,164	-	-	-
5110460 - Benefits Adjustment	(15,447)	-	-	-
5110800 - FICA Contributions	26,182	30,574	-	(30,574)
5110810 - Health & Welfare	53,486	65,447	-	(65,447)
5110811 - Dental Plan	5,878	5,526	-	(5,526)
5110812 - Personal Time Off	20,545	-	-	-
5110820 - Insurance-Group Life	600	581	-	(581)
5110830 - Industrial Insurance	3,679	5,855	-	(5,855)
5110835 - State Unemployment Compensation	377	440	-	(440)
5110850 - Pension Contributions-TERS	36,924	41,851	-	(41,851)
5110900 - Labor	913	-	-	-
5110901 - Labor Activity Rate - Adjustments	17,161	-	-	-
5195000 - Int Act Alloc-Labor Regular	(108,226)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	11,337	-	-	-
5195002 - Int Act Alloc-Labor Double Time	3,165	-	-	-
<b>Personnel Services Total</b>	<b>395,163</b>	<b>549,936</b>	<b>-</b>	<b>(549,936)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	1,980	1,920	-	(1,920)
5210015 - Cellular Phone Usage	1,269	1,280	-	(1,280)
5210025 - Telecom Equipment Cost	2,805	3,048	-	(3,048)
5415010 - Public Liability Insurance - Self Ins	-	2,340	-	(2,340)
5900005 - Gen Svcs Telecomm Overhead	4	-	-	-
<b>Fixed Costs Total</b>	<b>6,058</b>	<b>8,588</b>	<b>-</b>	<b>(8,588)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	13	-	-	-
5210020 - Long Distance Phone Usage	167	-	-	-
5210100 - Office Expense	6,339	1,000	-	(1,000)
5210200 - Food Supplies	1,847	1,500	-	(1,500)
5220100 - Operating Supplies	12,073	5,000	-	(5,000)
5221010 - Fuel - External	19	-	-	-
5295000 - Int Act Alloc-Equipment	60	-	-	-
5310100 - Professional Services Expense	72,231	62,000	-	(62,000)
5312010 - Printing & Graphic Service	16,150	-	-	-

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5312020 - Convenience Copier Charges	5,260	4,810	-	(4,810)
5330100 - External Contract Services	101,819	117,000	-	(117,000)
5411000 - Transportation Expense	57	-	-	-
5412000 - Advertising Expense	31,917	29,600	-	(29,600)
5412020 - Printing & Binding - Commercial	-	5,000	-	(5,000)
5412030 - Association Dues & Subscriptions	4,115	2,400	-	(2,400)
5413000 - Postage Expense	700	200	-	(200)
5414000 - Training and Professional Development	2,227	2,000	-	(2,000)
5414100 - Travel and Subsistence	1,398	2,400	-	(2,400)
5417002 - Rent/Lease Tools & Machinery	526	-	-	-
5417004 - Rent/Lease Others	5,081	5,600	-	(5,600)
5418000 - Licenses and Permits	237	-	-	-
5419100 - Miscellaneous Employee Reimbursements	-	600	-	(600)
5419200 - Miscellaneous Other Services and Charges	787	800	-	(800)
<b>Maintenance &amp; Operations Total</b>	<b>263,023</b>	<b>239,910</b>	<b>-</b>	<b>(239,910)</b>
<b>Contributions &amp; Transfers</b>				
6530600 - Contr to Tacoma Comm Redevelop Authority	1,400	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>1,400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Assessments</b>	<b>(\$310,188)</b>	<b>(\$315,301)</b>	<b>\$-</b>	<b>\$315,301</b>
<b>Environmental Services Total</b>	<b>\$355,457</b>	<b>\$483,132</b>	<b>\$-</b>	<b>(\$483,132)</b>
<b>Finance</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	8,276,205	12,725,975	2,973,085	(9,752,889)
5110120 - Education/Training	42,787	-	-	-
5110200 - Salaries & Wages - Overtime	132,054	159,800	6,000	(153,800)
5110225 - Salaries & Wages - Vacation	320,142	-	-	-
5110250 - Salaries & Wages - Sick Leave	234,272	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	487,140	-	-	-
5110400 - Salaries & Wages - Other	19,590	-	-	-
5110410 - Allowances	1,940	-	2,800	2,800
5110420 - PTO Cashout Pay	22,283	-	-	-
5110430 - Accrued Salaries & Wages	64,011	-	-	-
5110460 - Benefits Adjustment	(7,135)	-	-	-
5110500 - Leave Severance Payoff	54,206	-	-	-
5110800 - FICA Contributions	735,162	954,835	226,895	(727,940)
5110810 - Health & Welfare	1,845,172	2,588,412	640,188	(1,948,224)
5110811 - Dental Plan	185,474	218,538	57,018	(161,520)
5110812 - Personal Time Off	310,917	-	-	-
5110820 - Insurance-Group Life	17,360	19,089	6,541	(12,548)
5110830 - Industrial Insurance	79,811	213,762	42,674	(171,088)
5110835 - State Unemployment Compensation	10,730	13,999	4,757	(9,242)
5110850 - Pension Contributions-TERS	1,033,046	1,374,405	329,273	(1,045,132)
5110855 - Union Pension-Employer Paid	4,200	-	-	-
5110901 - Labor Activity Rate - Adjustments	11,968	-	-	-
5195000 - Int Act Alloc-Labor Regular	(61,429)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	(514)	-	-	-
<b>Personnel Services Total</b>	<b>13,819,393</b>	<b>18,268,814</b>	<b>4,289,230</b>	<b>(13,979,584)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	75,798	72,407	9,600	(62,807)
5210015 - Cellular Phone Usage	5,437	4,958	2,880	(2,078)
5210025 - Telecom Equipment Cost	34,253	50,504	25,906	(24,598)
5390003 - Int-Fleet Maint Settled from PM Order	40	-	-	-

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5415000 - Insurance Expense	246	290	40	(250)
5415010 - Public Liability Insurance - Self Ins	100,012	92,160	22,996	(69,164)
5417000 - Rent/Lease Buildings	546,617	434,382	-	(434,382)
5417007 - Rent/Lease Municipal Buildings	459,028	571,806	160,032	(411,774)
5417009 - Rent/Lease Radio Communications	8,550	11,035	-	(11,035)
5425010 - Credit Card Discount Fees	7,735	7,380	8,858	1,478
5524200 - Lock Box Fees	112,893	105,235	107,100	1,865
5900005 - Gen Svcs Telecomm Overhead	1	-	-	-
<b>Fixed Costs Total</b>	<b>1,350,610</b>	<b>1,350,157</b>	<b>337,412</b>	<b>(1,012,745)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	(13)	10,500	-	(10,500)
5210020 - Long Distance Phone Usage	988	250	1,050	800
5210100 - Office Expense	51,732	43,425	2,000	(41,425)
5210200 - Food Supplies	548	-	-	-
5210400 - Safety Equipment & Supplies	12	-	-	-
5210600 - Noncapital Equipment Purchases	840	-	-	-
5220100 - Operating Supplies	28,439	20,800	26,000	5,200
5220150 - Computer Supplies	11,833	31,600	3,000	(28,600)
5230100 - Repairs & Maintenance Materials Expense	155	-	-	-
5290004 - Int-Motor Pool Settled from PM Order	5,060	-	-	-
5295003 - Int Act Alloc-Mail Service	10,229	-	-	-
5310100 - Professional Services Expense	125,304	594,975	189,500	(405,475)
5311100 - Audit Services Expense	19,247	474,974	4,800	(470,174)
5311300 - Legal Service	21,867	57,575	-	(57,575)
5311500 - Health Care Misc External Payment	1,280	-	-	-
5312010 - Printing & Graphic Service	69,064	(1,800)	80,408	82,208
5312020 - Convenience Copier Charges	62,236	85,022	11,918	(73,104)
5320100 - Repair & Maintenance Services - Contract	2,148	-	-	-
5330100 - External Contract Services	48,250	33,900	5,492	(28,408)
5411000 - Transportation Expense	903	1,050	-	(1,050)
5412000 - Advertising Expense	2,290	1,725	50,000	48,275
5412020 - Printing & Binding - Commercial	1	71,175	-	(71,175)
5412030 - Association Dues & Subscriptions	11,303	18,550	-	(18,550)
5412170 - Software Licensing & Maintenance Fees	107,310	266,379	402,250	135,871
5413000 - Postage Expense	112,586	116,075	94,900	(21,175)
5414000 - Training and Professional Development	29,598	52,700	10,500	(42,200)
5414100 - Travel and Subsistence	19,677	30,400	6,000	(24,400)
5414200 - Participant Training Supplies	50	-	-	-
5417001 - Rent/Lease Auto Equipment	338	-	-	-
5419101 - Cell Phone Employee Reimbursements	960	1,000	2,000	1,000
5419200 - Miscellaneous Other Services and Charges	2,353	550	-	(550)
5420000 - Injuries Damages and Judgments	271	-	-	-
5423010 - Other Cust Fees Revenue (Late/NSF Check)	(441,818)	(311,000)	-	311,000
5426000 - Cash Discounts Taken	(84)	-	-	-
5900000 - Warehouse Overhead	593	-	-	-
6586000 - Agency Type Disbursements	-	84,508	84,508	-
<b>Maintenance &amp; Operations Total</b>	<b>305,551</b>	<b>1,684,333</b>	<b>974,326</b>	<b>(710,007)</b>
<b>Assessments</b>	<b>(\$9,178,271)</b>	<b>(\$12,149,930)</b>	<b>\$1,324,198</b>	<b>\$13,474,128</b>
<b>Finance Total</b>	<b>\$6,297,283</b>	<b>\$9,153,374</b>	<b>\$6,925,166</b>	<b>(\$2,228,208)</b>

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Fire</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	41,739,929	60,348,106	66,990,708	6,642,601
5110110 - Premium Pay	117,847	120,000	120,000	-
5110120 - Education/Training	482,237	301,300	301,300	-
5110200 - Salaries & Wages - Overtime	3,633,575	3,250,700	3,412,732	162,032
5110225 - Salaries & Wages - Vacation	4,657,352	-	-	-
5110250 - Salaries & Wages - Sick Leave	2,202,950	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	3,023,945	-	-	-
5110400 - Salaries & Wages - Other	174,614	-	-	-
5110410 - Allowances	21,610	33,100	23,955	(9,145)
5110420 - PTO Cashout Pay	85,251	-	-	-
5110430 - Accrued Salaries & Wages	288,438	-	-	-
5110440 - W/A Salary & Wages	(340)	-	-	-
5110460 - Benefits Adjustment	(4,845)	-	-	-
5110500 - Leave Severance Payoff	143,476	-	-	-
5110800 - FICA Contributions	957,804	988,045	1,123,356	135,311
5110810 - Health & Welfare	8,032,504	9,701,498	10,709,380	1,007,881
5110811 - Dental Plan	805,009	821,774	955,205	133,431
5110812 - Personal Time Off	722,556	-	-	-
5110820 - Insurance-Group Life	76,605	90,522	147,268	56,747
5110825 - VEBA Employer Paid Benefit	895,505	-	-	-
5110826 - VEBA Retirement Health Savings	2,912	-	-	-
5110830 - Industrial Insurance	2,765,027	2,663,071	3,941,947	1,278,876
5110835 - State Unemployment Compensation	64,906	66,383	107,185	40,802
5110850 - Pension Contributions-TERS	331,536	365,333	364,835	(498)
5110851 - DRS Contributions-LEOFF	2,802,534	3,025,002	3,354,909	329,907
5110855 - Union Pension-Employer Paid	50,416	51,042	3,120	(47,922)
5110865 - Deferred Compensation/Defined Contribution	2,392,113	2,589,089	2,998,160	409,071
5110895 - Labor To/From Others	-	-	(653,760)	(653,760)
5110900 - Labor	(25,872)	(300,000)	-	300,000
5110901 - Labor Activity Rate - Adjustments	13,280	-	-	-
5195000 - Int Act Alloc-Labor Regular	(37,658)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	(358,181)	-	-	-
5195002 - Int Act Alloc-Labor Double Time	(4,961)	-	-	-
<b>Personnel Services Total</b>	<b>76,052,074</b>	<b>84,114,965</b>	<b>93,900,300</b>	<b>9,785,334</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	62,481	59,520	60,000	480
5210015 - Cellular Phone Usage	168,467	212,800	216,500	3,700
5210025 - Telecom Equipment Cost	142,856	133,738	123,516	(10,222)
5210030 - Communication Fixed Fees	10,560	10,560	-	(10,560)
5216100 - Building Maintenance	75,670	50,000	100,000	50,000
5290005 - Int-Car Wash Settled from PM Order	2,698	2,700	3,570	870
5390003 - Int-Fleet Maint Settled from PM Order	1,535,791	1,669,044	2,224,730	555,686
5390004 - Int-Fleet Repl Fee Settled from PM Order	-	600,000	-	(600,000)
5390005 - Int-Fleet Fuel Settled from PM Order	329,795	395,500	316,030	(79,470)
5390006 - Int-Fleet Admin OH Settled from PM Order	228,336	141,600	305,478	163,878
5415000 - Insurance Expense	209,566	258,453	230,258	(28,195)
5415010 - Public Liability Insurance - Self Ins	334,791	390,940	351,070	(39,870)
5417000 - Rent/Lease Buildings	1,218,712	1,213,086	1,265,804	52,718
5417009 - Rent/Lease Radio Communications	931,939	907,088	834,894	(72,194)
5900005 - Gen Svcs Telecomm Overhead	178	-	-	-
<b>Fixed Costs Total</b>	<b>5,251,840</b>	<b>6,045,029</b>	<b>6,031,850</b>	<b>(13,178)</b>

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	285,504	254,695	238,500	(16,195)
5210020 - Long Distance Phone Usage	1,419	-	-	-
5210100 - Office Expense	50,370	76,585	76,600	15
5210200 - Food Supplies	10,779	11,450	18,350	6,900
5210300 - Medical Equipment & Supplies	32	-	-	-
5210400 - Safety Equipment & Supplies	524,193	575,675	685,700	110,025
5210500 - Landscape Equipment & Supplies	39	-	-	-
5210600 - Noncapital Equipment Purchases	19,526	18,600	6,000	(12,600)
5216070 - Chemicals & Gases	14	-	-	-
5216110 - Automotive Supplies	1,578	5,800	8,200	2,400
5216120 - Equipment Repair and Maintenance	51,486	28,200	6,450	(21,750)
5220100 - Operating Supplies	570,389	414,026	495,121	81,095
5220150 - Computer Supplies	364,209	94,400	46,000	(48,400)
5220200 - Uniform Expenses	20,834	-	14,400	14,400
5221000 - Inventory Fuel - Internal	302,895	336,900	250,000	(86,900)
5221010 - Fuel - External	34,411	90,000	53,200	(36,800)
5221180 - Misc Order Fee	60	-	-	-
5230100 - Repairs & Maintenance Materials Expense	4,293	5,300	16,000	10,700
5250150 - Physical Inventory Adjustments	(45,761)	18,300	(75,000)	(93,300)
5250160 - Inventory Reclaim Account	(63,454)	(124,000)	-	124,000
5290001 - Int-Mats Settled from PM Order	-	-	1,400	1,400
5290003 - Int-Equip Settled from PM Order	-	-	14,250	14,250
5295000 - Int Act Alloc-Equipment	484	-	-	-
5295014 - Int Act Alloc-Disposal Fees	4	-	-	-
5310100 - Professional Services Expense	662,407	232,170	267,500	35,330
5310120 - Safety Inspection Services	-	-	3,000	3,000
5311100 - Audit Services Expense	6,480	9,300	9,500	200
5311500 - Health Care Misc External Payment	979	600	30,800	30,200
5312010 - Printing & Graphic Service	8,379	-	13,000	13,000
5312020 - Convenience Copier Charges	56,481	120,000	253,583	133,583
5320100 - Repair & Maintenance Services - Contract	25,593	19,100	17,000	(2,100)
5321160 - Car Wash	-	-	510	510
5330100 - External Contract Services	198,972	251,800	332,650	80,850
5411000 - Transportation Expense	3,749	5,700	7,100	1,400
5412000 - Advertising Expense	1,625	2,600	13,000	10,400
5412020 - Printing & Binding - Commercial	759	15,000	-	(15,000)
5412030 - Association Dues & Subscriptions	19,813	18,700	20,100	1,400
5412160 - Computer Repairs	-	-	4,800	4,800
5412170 - Software Licensing & Maintenance Fees	66,457	59,300	110,500	51,200
5412180 - Software Lic & Maint Fees-Non Assessed	-	-	1,900	1,900
5413000 - Postage Expense	7,949	10,050	16,225	6,175
5414000 - Training and Professional Development	40,443	64,400	100,700	36,300
5414100 - Travel and Subsistence	36,567	104,000	73,000	(31,000)
5414200 - Participant Training Supplies	75	-	-	-
5416000 - Public Utility Services Expense	31,764	33,900	37,000	3,100
5416010 - Natural Gas Expense	65,075	84,600	75,000	(9,600)
5416020 - Wastewater Expense	66,573	70,850	119,275	48,425
5416030 - Surface Water Expense	41,633	42,150	48,120	5,970
5416040 - Water Expense	93,938	94,200	132,500	38,300
5416050 - Electricity Expense	278,381	297,750	313,700	15,950
5416060 - Solid Waste/Garbage Expense	108,790	125,100	121,100	(4,000)
5416130 - Specialized Fire Equipment and Supplies	125,469	-	-	-
5417001 - Rent/Lease Auto Equipment	90	-	-	-
5417002 - Rent/Lease Tools & Machinery	-	-	4,000	4,000
5417004 - Rent/Lease Others	113,730	50,000	10,000	(40,000)
5418000 - Licenses and Permits	4,253	41,600	3,700	(37,900)

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5419100 - Miscellaneous Employee Reimbursements	88	-	-	-
5419200 - Miscellaneous Other Services and Charges	3,003	12,200	6,000	(6,200)
5426000 - Cash Discounts Taken	(1,200)	(1,800)	(600)	1,200
5428900 - Recognize Employees for Years of Service	3,078	5,200	13,000	7,800
5900000 - Warehouse Overhead	528	-	-	-
6842000 - Insurance Recoveries	(72,644)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>4,132,581</b>	<b>3,574,401</b>	<b>4,012,834</b>	<b>438,433</b>
<b>Contributions &amp; Transfers</b>				
6530200 - Transfer to Other Funds	199,330	-	25,200	25,200
6539850 - Contribution to GG Fleet Services Fund	-	-	2,290,000	2,290,000
<b>Contributions &amp; Transfers Total</b>	<b>199,330</b>	<b>-</b>	<b>2,315,200</b>	<b>2,315,200</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	20,204	-	-	-
<b>Debt Service Total</b>	<b>20,204</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>				
5641500 - Moveable Equipment Over \$5k	-	55,000	20,500	(34,500)
5642500 - Stationary Equipment Over \$5k	85,734	30,000	-	(30,000)
5644500 - Communications Equipment Over \$5k	31,008	-	400,000	400,000
5645500 - Data Processing Equipment Over \$5k	3,330	-	55,000	55,000
5645505 - Software Over \$5K	-	30,000	10,000	(20,000)
<b>Capital Outlay Total</b>	<b>120,073</b>	<b>115,000</b>	<b>485,500</b>	<b>370,500</b>
<b>Assessments</b>	<b>\$2,177,054</b>	<b>\$2,287,601</b>	<b>\$8,173,507</b>	<b>\$5,885,906</b>
<b>Fire Total</b>	<b>\$87,953,155</b>	<b>\$96,136,997</b>	<b>\$114,919,191</b>	<b>\$18,782,195</b>
<b>Hearing Examiner</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	406,625	514,850	-	(514,850)
5110200 - Salaries & Wages - Overtime	451	300	-	(300)
5110225 - Salaries & Wages - Vacation	952	-	-	-
5110250 - Salaries & Wages - Sick Leave	87	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	28,550	-	-	-
5110400 - Salaries & Wages - Other	941	-	-	-
5110430 - Accrued Salaries & Wages	3,633	-	-	-
5110500 - Leave Severance Payoff	1,120	-	-	-
5110800 - FICA Contributions	29,994	32,585	-	(32,585)
5110810 - Health & Welfare	59,500	81,808	-	(81,808)
5110811 - Dental Plan	6,004	6,907	-	(6,907)
5110812 - Personal Time Off	23,245	-	-	-
5110820 - Insurance-Group Life	815	772	-	(772)
5110830 - Industrial Insurance	2,722	6,505	-	(6,505)
5110835 - State Unemployment Compensation	499	566	-	(566)
5110850 - Pension Contributions-TERS	49,395	55,604	-	(55,604)
<b>Personnel Services Total</b>	<b>614,534</b>	<b>699,897</b>	<b>-</b>	<b>(699,897)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	2,400	2,400	-	(2,400)
5210025 - Telecom Equipment Cost	3,404	3,604	-	(3,604)
5415000 - Insurance Expense	9	10	-	(10)
5415010 - Public Liability Insurance - Self Ins	3,181	2,970	-	(2,970)
5417007 - Rent/Lease Municipal Buildings	44,174	46,990	-	(46,990)
<b>Fixed Costs Total</b>	<b>53,168</b>	<b>55,974</b>	<b>-</b>	<b>(55,974)</b>

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Maintenance &amp; Operations</b>				
5210020 - Long Distance Phone Usage	51	-	-	-
5210100 - Office Expense	3,548	5,000	-	(5,000)
5220100 - Operating Supplies	2,571	4,350	-	(4,350)
5220150 - Computer Supplies	180	-	-	-
5250200 - Purchase Price Variance	(0)	-	-	-
5310100 - Professional Services Expense	4,907	-	-	-
5312010 - Printing & Graphic Service	85	-	-	-
5312020 - Convenience Copier Charges	13,010	12,714	-	(12,714)
5330100 - External Contract Services	-	18,450	-	(18,450)
5412030 - Association Dues & Subscriptions	683	900	-	(900)
5413000 - Postage Expense	656	700	-	(700)
5414000 - Training and Professional Development	1,415	2,100	-	(2,100)
5414100 - Travel and Subsistence	866	700	-	(700)
<b>Maintenance &amp; Operations Total</b>	<b>27,972</b>	<b>44,914</b>	<b>-</b>	<b>(44,914)</b>
<b>Assessments</b>	<b>(\$195,388)</b>	<b>(\$179,494)</b>	<b>\$-</b>	<b>\$179,494</b>
<b>Hearing Examiner Total</b>	<b>\$500,286</b>	<b>\$621,290</b>	<b>\$-</b>	<b>(\$621,290)</b>
<b>Human Resources</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	3,686,685	4,596,946	-	(4,596,946)
5110200 - Salaries & Wages - Overtime	5,521	-	-	-
5110225 - Salaries & Wages - Vacation	16,714	-	-	-
5110250 - Salaries & Wages - Sick Leave	12,310	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	210,441	-	-	-
5110400 - Salaries & Wages - Other	16,286	-	-	-
5110420 - PTO Cashout Pay	36,394	-	-	-
5110430 - Accrued Salaries & Wages	33,290	-	-	-
5110460 - Benefits Adjustment	11,865	-	-	-
5110500 - Leave Severance Payoff	104,734	-	-	-
5110800 - FICA Contributions	322,734	344,395	-	(344,395)
5110810 - Health & Welfare	823,093	960,428	-	(960,428)
5110811 - Dental Plan	82,539	81,088	-	(81,088)
5110812 - Personal Time Off	299,523	-	-	-
5110820 - Insurance-Group Life	7,420	6,895	-	(6,895)
5110830 - Industrial Insurance	33,257	76,369	-	(76,369)
5110835 - State Unemployment Compensation	4,733	5,057	-	(5,057)
5110850 - Pension Contributions-TERS	453,965	496,470	-	(496,470)
5110901 - Labor Activity Rate - Adjustments	(11,865)	-	-	-
5195000 - Int Act Alloc-Labor Regular	55,134	-	-	-
5195001 - Int Act Alloc-Labor Time and half	1,042	-	-	-
<b>Personnel Services Total</b>	<b>6,205,815</b>	<b>6,567,648</b>	<b>-</b>	<b>(6,567,648)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	27,384	21,566	-	(21,566)
5210015 - Cellular Phone Usage	16,683	13,210	-	(13,210)
5210025 - Telecom Equipment Cost	22,032	27,758	-	(27,758)
5390003 - Int-Fleet Maint Settled from PM Order	750	-	-	-
5415000 - Insurance Expense	100	106	-	(106)
5415010 - Public Liability Insurance - Self Ins	124,795	37,232	-	(37,232)
5417000 - Rent/Lease Buildings	66,645	115,932	-	(115,932)
5417007 - Rent/Lease Municipal Buildings	348,033	298,334	-	(298,334)
5900005 - Gen Svcs Telecomm Overhead	11	-	-	-
<b>Fixed Costs Total</b>	<b>606,433</b>	<b>514,138</b>	<b>-</b>	<b>(514,138)</b>



## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	37	-	-	-
5210020 - Long Distance Phone Usage	715	-	-	-
5210100 - Office Expense	91,566	50,126	-	(50,126)
5210200 - Food Supplies	15,943	8,900	-	(8,900)
5210400 - Safety Equipment & Supplies	32	-	-	-
5220100 - Operating Supplies	37,366	117,590	-	(117,590)
5220150 - Computer Supplies	28,308	14,700	-	(14,700)
5230100 - Repairs & Maintenance Materials Expense	5,058	-	-	-
5250200 - Purchase Price Variance	0	-	-	-
5290004 - Int-Motor Pool Settled from PM Order	476	-	-	-
5295003 - Int Act Alloc-Mail Service	719	-	-	-
5310100 - Professional Services Expense	247,617	278,800	-	(278,800)
5311300 - Legal Service	4,500	6,000	-	(6,000)
5311500 - Health Care Misc External Payment	665	-	-	-
5312010 - Printing & Graphic Service	8,332	-	-	-
5312020 - Convenience Copier Charges	77,605	80,294	-	(80,294)
5320100 - Repair & Maintenance Services - Contract	13,698	-	-	-
5330100 - External Contract Services	1,290	904,837	-	(904,837)
5340100 - Temporary Labor Services	1,698	-	-	-
5411000 - Transportation Expense	18	-	-	-
5412000 - Advertising Expense	14,113	7,400	-	(7,400)
5412020 - Printing & Binding - Commercial	2,060	11,900	-	(11,900)
5412030 - Association Dues & Subscriptions	10,423	12,100	-	(12,100)
5412160 - Computer Repairs	306	-	-	-
5412170 - Software Licensing & Maintenance Fees	27,549	62,700	-	(62,700)
5413000 - Postage Expense	8,405	6,800	-	(6,800)
5414000 - Training and Professional Development	517,592	776,500	-	(776,500)
5414100 - Travel and Subsistence	29,634	28,000	-	(28,000)
5416040 - Water Expense	1,995	-	-	-
5417008 - Rent/Lease City Parking	355	-	-	-
5418000 - Licenses and Permits	745	-	-	-
5419101 - Cell Phone Employee Reimbursements	200	-	-	-
5419200 - Miscellaneous Other Services and Charges	1,489	-	-	-
5426000 - Cash Discounts Taken	(0)	-	-	-
5428900 - Recognize Employees for Years of Service	214	300	-	(300)
5900000 - Warehouse Overhead	172	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>1,150,892</b>	<b>2,366,947</b>	<b>-</b>	<b>(2,366,947)</b>
<b>Assessments</b>	<b>(\$5,934,557)</b>	<b>(\$6,501,677)</b>	<b>\$-</b>	<b>\$6,501,677</b>
<b>Human Resources Total</b>	<b>\$2,028,583</b>	<b>\$2,947,056</b>	<b>\$-</b>	<b>(\$2,947,056)</b>
<b>Library</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	8,755,217	11,275,949	11,969,316	693,367
5110110 - Premium Pay	17,214	-	-	-
5110200 - Salaries & Wages - Overtime	18,897	-	-	-
5110250 - Salaries & Wages - Sick Leave	98,640	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	579,564	-	-	-
5110400 - Salaries & Wages - Other	37,188	-	-	-
5110430 - Accrued Salaries & Wages	38,505	-	-	-
5110460 - Benefits Adjustment	-	20,000	-	(20,000)
5110500 - Leave Severance Payoff	99,606	-	-	-

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110800 - FICA Contributions	800,408	860,109	913,767	53,658
5110810 - Health & Welfare	2,575,455	2,728,386	2,826,190	97,804
5110811 - Dental Plan	262,791	230,695	252,081	21,386
5110812 - Personal Time Off	1,088,717	-	-	-
5110820 - Insurance-Group Life	61,965	56,431	59,490	3,059
5110830 - Industrial Insurance	77,854	94,062	280,860	186,798
5110835 - State Unemployment Compensation	11,546	12,183	19,150	6,968
5110850 - Pension Contributions-TERS	1,055,275	1,096,568	1,182,365	85,796
<b>Personnel Services Total</b>	<b>15,578,840</b>	<b>16,374,383</b>	<b>17,503,218</b>	<b>1,128,835</b>
<b>Fixed Costs</b>				
5210015 - Cellular Phone Usage	5,507	6,200	5,000	(1,200)
5216100 - Building Maintenance	268,876	210,000	210,000	-
5390005 - Int-Fleet Fuel Settled from PM Order	25,068	30,000	23,614	(6,386)
5415000 - Insurance Expense	114,645	121,581	129,249	7,668
5415010 - Public Liability Insurance - Self Ins	95,655	123,332	142,348	19,016
5417000 - Rent/Lease Buildings	1,231	-	-	-
5425010 - Credit Card Discount Fees	1,383	-	2,013	2,013
<b>Fixed Costs Total</b>	<b>512,366</b>	<b>491,113</b>	<b>512,224</b>	<b>21,111</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	304,029	300,000	382,000	82,000
5210100 - Office Expense	47,152	39,460	39,500	40
5210200 - Food Supplies	4,483	3,000	6,000	3,000
5210400 - Safety Equipment & Supplies	10,496	12,000	12,000	-
5216110 - Automotive Supplies	1,523	5,000	23,000	18,000
5216120 - Equipment Repair and Maintenance	69,451	36,000	38,000	2,000
5220100 - Operating Supplies	280,551	501,300	322,395	(178,905)
5220150 - Computer Supplies	122,721	120,000	120,000	-
5230100 - Repairs & Maintenance Materials Expense	3,607	10,000	10,000	-
5310100 - Professional Services Expense	663,084	564,030	573,500	9,470
5311100 - Audit Services Expense	4,760	-	-	-
5311300 - Legal Service	-	2,000	2,000	-
5312010 - Printing & Graphic Service	62,409	-	75,000	75,000
5312020 - Convenience Copier Charges	67,771	32,000	79,500	47,500
5320100 - Repair & Maintenance Services - Contract	304,884	379,000	310,000	(69,000)
5330100 - External Contract Services	12,000	-	-	-
5333300 - Vehicle Maintenance	10,421	10,000	-	(10,000)
5411000 - Transportation Expense	8	-	-	-
5412000 - Advertising Expense	28,483	10,000	26,000	16,000
5412020 - Printing & Binding - Commercial	6,447	100,000	-	(100,000)
5412030 - Association Dues & Subscriptions	93,049	2,000	12,000	10,000
5412170 - Software Licensing & Maintenance Fees	390,740	526,480	526,320	(160)
5413000 - Postage Expense	31,196	31,000	38,000	7,000
5414000 - Training and Professional Development	20,227	25,000	18,500	(6,500)
5414100 - Travel and Subsistence	36,335	30,000	36,700	6,700
5416010 - Natural Gas Expense	33,537	44,800	30,280	(14,520)
5416020 - Wastewater Expense	32,229	28,400	35,302	6,902
5416030 - Surface Water Expense	32,575	31,200	36,124	4,924
5416040 - Water Expense	33,176	31,400	35,860	4,460
5416050 - Electricity Expense	268,086	274,200	291,052	16,852
5416060 - Solid Waste/Garbage Expense	53,977	60,200	55,534	(4,666)
5417001 - Rent/Lease Auto Equipment	451	200	-	(200)
5417002 - Rent/Lease Tools & Machinery	322	200	-	(200)
5417004 - Rent/Lease Others	147	-	-	-
5418000 - Licenses and Permits	745	1,400	1,400	-
5418150 - Vehicle Expenses	8,240	8,000	-	(8,000)

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5419100 - Miscellaneous Employee Reimbursements	-	1,000	500	(500)
5419200 - Miscellaneous Other Services and Charges	74	-	-	-
5426000 - Cash Discounts Taken	(3)	-	-	-
5428900 - Recognize Employees for Years of Service	1,349	-	500	500
<b>Maintenance &amp; Operations Total</b>	<b>3,040,728</b>	<b>3,219,270</b>	<b>3,136,967</b>	<b>(82,303)</b>
<b>Capital Outlay</b>				
5621000 - Buildings	57,169	-	-	-
5641500 - Moveable Equipment Over \$5k	42,205	-	-	-
5643500 - Furniture & Fixtures Over \$5k	133,890	-	-	-
5645500 - Data Processing Equipment Over \$5k	21,296	-	-	-
5661000 - Library Materials	2,398,124	2,170,704	2,170,704	-
<b>Capital Outlay Total</b>	<b>2,652,685</b>	<b>2,170,704</b>	<b>2,170,704</b>	<b>-</b>
<b>Assessments</b>	<b>\$320,694</b>	<b>\$285,049</b>	<b>\$2,670,232</b>	<b>\$2,385,182</b>
<b>Library Total</b>	<b>\$22,105,312</b>	<b>\$22,540,520</b>	<b>\$25,993,345</b>	<b>\$3,452,826</b>
<b>Municipal Court</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	2,735,763	3,659,398	3,756,501	97,102
5110200 - Salaries & Wages - Overtime	38,960	27,300	27,300	-
5110225 - Salaries & Wages - Vacation	190,658	-	-	-
5110250 - Salaries & Wages - Sick Leave	88,954	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	157,943	-	-	-
5110400 - Salaries & Wages - Other	8,065	-	-	-
5110430 - Accrued Salaries & Wages	20,611	-	-	-
5110460 - Benefits Adjustment	75	-	-	-
5110500 - Leave Severance Payoff	5,410	-	-	-
5110800 - FICA Contributions	239,694	264,431	270,941	6,510
5110810 - Health & Welfare	685,451	813,501	837,635	24,134
5110811 - Dental Plan	68,684	68,683	74,604	5,920
5110812 - Personal Time Off	100,985	-	-	-
5110820 - Insurance-Group Life	5,847	5,489	8,264	2,775
5110830 - Industrial Insurance	25,918	64,686	55,836	(8,850)
5110835 - State Unemployment Compensation	3,629	4,025	6,010	1,985
5110850 - Pension Contributions-TERS	342,599	395,215	416,005	20,790
5110901 - Labor Activity Rate - Adjustments	(75)	-	-	-
5195000 - Int Act Alloc-Labor Regular	1,496	-	-	-
5195001 - Int Act Alloc-Labor Time and half	1,151	-	-	-
5195002 - Int Act Alloc-Labor Double Time	1,020	-	-	-
<b>Personnel Services Total</b>	<b>4,722,837</b>	<b>5,302,729</b>	<b>5,453,096</b>	<b>150,367</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	29,240	31,200	26,400	(4,800)
5210015 - Cellular Phone Usage	2,150	5,666	4,978	(688)
5210025 - Telecom Equipment Cost	48,431	52,680	45,328	(7,352)
5415000 - Insurance Expense	972	1,290	1,961	671
5415010 - Public Liability Insurance - Self Ins	61,898	28,574	34,576	6,002
5417005 - Rent/Lease County & City Building	360,524	435,692	491,860	56,168
5425010 - Credit Card Discount Fees	51,535	54,120	60,731	6,611
5900005 - Gen Svcs Telecomm Overhead	6	-	-	-
<b>Fixed Costs Total</b>	<b>554,757</b>	<b>609,222</b>	<b>665,834</b>	<b>56,612</b>

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	21	-	-	-
5210020 - Long Distance Phone Usage	568	-	-	-
5210100 - Office Expense	39,142	30,000	30,000	-
5220100 - Operating Supplies	1,054	1,000	5,000	4,000
5220150 - Computer Supplies	192	4,000	16,000	12,000
5295000 - Int Act Alloc-Equipment	41	-	-	-
5310100 - Professional Services Expense	3,916	-	20,000	20,000
5311100 - Audit Services Expense	9,519	10,000	10,000	-
5312010 - Printing & Graphic Service	34,989	-	50,000	50,000
5312020 - Convenience Copier Charges	74,770	77,202	38,370	(38,832)
5320100 - Repair & Maintenance Services - Contract	48,150	17,888	17,888	-
5330100 - External Contract Services	14,898	14,000	14,000	-
5412020 - Printing & Binding - Commercial	-	45,000	-	(45,000)
5412030 - Association Dues & Subscriptions	6,735	8,000	8,000	-
5413000 - Postage Expense	23,314	30,000	30,000	-
5414000 - Training and Professional Development	4,160	2,000	11,000	9,000
5414100 - Travel and Subsistence	4,760	8,000	8,000	-
5426000 - Cash Discounts Taken	(64)	-	-	-
5427100 - Interpreter Services	93,123	102,000	102,000	-
5427200 - Juror Expenses	115,592	130,000	90,248	(39,752)
<b>Maintenance &amp; Operations Total</b>	<b>474,880</b>	<b>479,090</b>	<b>450,506</b>	<b>(28,584)</b>
<b>Assessments</b>	<b>\$661,687</b>	<b>\$738,549</b>	<b>\$1,666,466</b>	<b>\$927,917</b>
<b>Municipal Court Total</b>	<b>\$6,414,160</b>	<b>\$7,129,589</b>	<b>\$8,235,902</b>	<b>\$1,106,313</b>
<b>Neighborhood &amp; Community Services</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	5,242,920	5,604,036	5,989,209	385,173
5110110 - Premium Pay	975	-	-	-
5110120 - Education/Training	99,488	-	-	-
5110200 - Salaries & Wages - Overtime	79,825	48,000	48,000	-
5110225 - Salaries & Wages - Vacation	161,444	-	-	-
5110250 - Salaries & Wages - Sick Leave	94,623	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	348,434	-	-	-
5110400 - Salaries & Wages - Other	33,930	-	-	-
5110410 - Allowances	7,395	7,800	4,100	(3,700)
5110420 - PTO Cashout Pay	14,335	-	-	-
5110430 - Accrued Salaries & Wages	47,610	-	-	-
5110460 - Benefits Adjustment	(350,474)	-	-	-
5110500 - Leave Severance Payoff	15,568	-	-	-
5110800 - FICA Contributions	473,000	425,683	453,725	28,041
5110810 - Health & Welfare	1,058,789	1,218,288	1,324,177	105,890
5110811 - Dental Plan	134,273	102,859	117,938	15,078
5110812 - Personal Time Off	325,496	-	-	-
5110820 - Insurance-Group Life	11,185	8,394	13,120	4,725
5110830 - Industrial Insurance	191,868	231,358	184,108	(47,250)
5110835 - State Unemployment Compensation	6,948	6,165	9,583	3,418
5110850 - Pension Contributions-TERS	661,678	604,368	660,457	56,090
5110851 - DRS Contributions-LEOFF	5,471	-	-	-
5110855 - Union Pension-Employer Paid	1,800	-	-	-
5110865 - Deferred Compensation/Defined Contribution	4,992	-	-	-
5110900 - Labor	110,087	-	-	-
5110901 - Labor Activity Rate - Adjustments	521,002	-	-	-

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5195000 - Int Act Alloc-Labor Regular	(2,122,941)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	31,658	-	-	-
5195002 - Int Act Alloc-Labor Double Time	181	-	-	-
<b>Personnel Services Total</b>	<b>7,211,558</b>	<b>8,256,950</b>	<b>8,804,417</b>	<b>547,466</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	21,964	21,620	24,240	2,620
5210015 - Cellular Phone Usage	31,227	31,068	27,540	(3,528)
5210025 - Telecom Equipment Cost	42,080	50,166	48,604	(1,562)
5216100 - Building Maintenance	20	-	-	-
5290005 - Int-Car Wash Settled from PM Order	1,083	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	9,816	-	50,916	50,916
5390005 - Int-Fleet Fuel Settled from PM Order	71,819	75,086	64,266	(10,820)
5390006 - Int-Fleet Admin OH Settled from PM Order	41,876	16,800	50,350	33,550
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	99,200	113,788	-	(113,788)
5411050 - Fleet Charge Corrections	(19,620)	-	-	-
5415000 - Insurance Expense	9,328	12,609	9,985	(2,624)
5415010 - Public Liability Insurance - Self Ins	53,662	42,348	50,320	7,972
5417000 - Rent/Lease Buildings	8,552	302,756	435,328	132,572
5417007 - Rent/Lease Municipal Buildings	585,895	480,134	357,050	(123,084)
5417009 - Rent/Lease Radio Communications	37,620	6,621	21,550	14,929
5620000 - Intergovernmental Services	10,746	-	-	-
5900005 - Gen Svcs Telecomm Overhead	47	-	-	-
5950380 - Assmt-PW BLUS Nonbillable NCE Costs	(2,456,348)	-	-	-
<b>Fixed Costs Total</b>	<b>(1,451,034)</b>	<b>1,152,996</b>	<b>1,140,149</b>	<b>(12,847)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	4,279	4,100	2,710	(1,390)
5210020 - Long Distance Phone Usage	1,161	-	1,330	1,330
5210100 - Office Expense	19,522	32,800	31,345	(1,455)
5210200 - Food Supplies	8,389	14,000	19,900	5,900
5210400 - Safety Equipment & Supplies	4,168	1,800	3,200	1,400
5210500 - Landscape Equipment & Supplies	620	-	-	-
5216120 - Equipment Repair and Maintenance	1,476	200	10,600	10,400
5220100 - Operating Supplies	68,391	121,850	82,887	(38,963)
5220150 - Computer Supplies	10,230	4,700	7,700	3,000
5220200 - Uniform Expenses	208	-	3,200	3,200
5230100 - Repairs & Maintenance Materials Expense	(387)	16,900	22,500	5,600
5250200 - Purchase Price Variance	(0)	800	-	(800)
5280900 - Equipment Charges Corrections	-	30,000	9,900	(20,100)
5295000 - Int Act Alloc-Equipment	4,526	-	-	-
5295014 - Int Act Alloc-Disposal Fees	22	-	-	-
5310100 - Professional Services Expense	132,276	151,000	149,000	(2,000)
5311100 - Audit Services Expense	3,090	4,400	4,400	-
5311300 - Legal Service	26,136	21,900	16,100	(5,800)
5311500 - Health Care Misc External Payment	342	200	400	200
5312010 - Printing & Graphic Service	23,577	-	35,846	35,846
5312020 - Convenience Copier Charges	85,963	91,774	41,770	(50,004)
5318000 - Permits & Licenses Service	-	-	200	200
5320100 - Repair & Maintenance Services - Contract	4,219	5,000	5,000	-
5330100 - External Contract Services	5,705,262	9,400,236	7,500,691	(1,899,545)
5330200 - Human Services Contracts	-	-	320,000	320,000
5411000 - Transportation Expense	486	1,000	2,000	1,000
5412000 - Advertising Expense	248	2,900	4,950	2,050
5412020 - Printing & Binding - Commercial	-	31,045	-	(31,045)
5412030 - Association Dues & Subscriptions	9,544	10,260	12,900	2,640
5412160 - Computer Repairs	-	400	-	(400)

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5412170 - Software Licensing & Maintenance Fees	4,464	17,839	4,000	(13,839)
5412180 - Software Lic & Maint Fees-Non Assessed	47	-	-	-
5413000 - Postage Expense	19,530	23,500	18,600	(4,900)
5414000 - Training and Professional Development	14,215	18,950	35,016	16,066
5414100 - Travel and Subsistence	17,596	26,000	37,038	11,038
5414110 - Travel Advance Clearing	99	-	-	-
5416000 - Public Utility Services Expense	28,468	44,700	40,000	(4,700)
5416010 - Natural Gas Expense	1,123	800	800	-
5416020 - Wastewater Expense	4,925	5,400	5,400	-
5416030 - Surface Water Expense	4,593	4,200	6,000	1,800
5416040 - Water Expense	8,574	8,100	10,000	1,900
5416050 - Electricity Expense	20,695	17,300	24,000	6,700
5416060 - Solid Waste/Garbage Expense	21,767	22,400	28,000	5,600
5417004 - Rent/Lease Others	196,840	200	200	-
5417008 - Rent/Lease City Parking	22,570	28,080	29,565	1,485
5418000 - Licenses and Permits	395	1,600	1,350	(250)
5418150 - Vehicle Expenses	1,171	50,200	100	(50,100)
5419100 - Miscellaneous Employee Reimbursements	55	800	80	(720)
5419101 - Cell Phone Employee Reimbursements	880	-	-	-
5419150 - Special Reimbursable - Miscellaneous	-	-	20,000	20,000
5419200 - Miscellaneous Other Services and Charges	90	800	400	(400)
5419230 - External Payments	8,000	-	-	-
5420000 - Injuries Damages and Judgments	-	200	1,000	800
5423010 - Other Cust Fees Revenue (Late/NSF Check)	635	1,800	400	(1,400)
5428900 - Recognize Employees for Years of Service	77	-	4,000	4,000
5440200 - Tacoma-Pierce County Health	-	-	2,545,580	2,545,580
5900000 - Warehouse Overhead	262	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>6,490,820</b>	<b>10,220,134</b>	<b>11,100,058</b>	<b>879,924</b>
<b>Contributions &amp; Transfers</b>				
6530200 - Transfer to Other Funds	64,814	-	400,000	400,000
6539200 - Transfer Transp Capital Fund	20,000	-	-	-
<b>Contributions &amp; Transfers Total</b>	<b>84,814</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>
<b>Assessments</b>	<b>\$520,725</b>	<b>\$834,032</b>	<b>\$2,071,755</b>	<b>\$1,237,723</b>
<b>Neighborhood &amp; Community Services Total</b>	<b>\$12,856,883</b>	<b>\$20,464,113</b>	<b>\$23,516,379</b>	<b>\$3,052,266</b>
<b>Non-Departmental</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	86,472	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	2,789	-	-	-
5110460 - Benefits Adjustment	1,782	-	-	-
5110500 - Leave Severance Payoff	-	1,000,000	1,500,000	500,000
5110810 - Health & Welfare	10,194	-	-	-
5110812 - Personal Time Off	2,889	-	-	-
5110825 - VEBA Employer Paid Benefit	-	1,150,000	1,604,476	454,476
5110842 - Employer Retirement Contrib Fire Pension	9,870,000	12,788,390	12,413,036	(375,354)
5110846 - Employer Retirement Contrib Police Pension	7,880,000	9,528,826	9,764,095	235,269
5110885 - Fringe Benefit	921,943	-	-	-
5110901 - Labor Activity Rate - Adjustments	(1,782)	-	-	-
5195000 - Int Act Alloc-Labor Regular	9,567	-	-	-
5195001 - Int Act Alloc-Labor Time and half	19,975	-	-	-
5195002 - Int Act Alloc-Labor Double Time	1,398	-	-	-
<b>Personnel Services Total</b>	<b>18,805,227</b>	<b>24,467,216</b>	<b>25,281,607</b>	<b>814,391</b>

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Fixed Costs</b>				
5318010 - Music License Fees	9,461	11,976	-	(11,976)
5415010 - Public Liability Insurance - Self Ins	1,060,600	-	-	-
5417007 - Rent/Lease Municipal Buildings	266,453	282,350	-	(282,350)
5620000 - Intergovernmental Services	79,137	-	10,957,352	10,957,352
5620100 - Tacoma Pierce County Humane Society	894,520	-	-	-
<b>Fixed Costs Total</b>	<b>2,310,171</b>	<b>294,326</b>	<b>10,957,352</b>	<b>10,663,026</b>
<b>Maintenance &amp; Operations</b>				
5210100 - Office Expense	617	-	-	-
5210200 - Food Supplies	9,123	-	-	-
5220100 - Operating Supplies	150	9,403	10,000	597
5220150 - Computer Supplies	237,205	-	-	-
5230100 - Repairs & Maintenance Materials Expense	132,425	-	-	-
5250200 - Purchase Price Variance	(798)	-	-	-
5295000 - Int Act Alloc-Equipment	1,833	-	-	-
5310100 - Professional Services Expense	439,022	244,433	100,000	(144,433)
5311100 - Audit Services Expense	435,809	-	-	-
5311300 - Legal Service	3,221,060	3,328,512	3,908,854	580,342
5312010 - Printing & Graphic Service	17,626	-	-	-
5330100 - External Contract Services	2,292,553	1,070,786	1,220,121	149,335
5411000 - Transportation Expense	513	1,075,000	-	(1,075,000)
5412000 - Advertising Expense	2,328	-	-	-
5412030 - Association Dues & Subscriptions	93,636	-	-	-
5412170 - Software Licensing & Maintenance Fees	57	-	-	-
5414000 - Training and Professional Development	4,191	-	-	-
5416000 - Public Utility Services Expense	3,123,552	1,291,030	-	(1,291,030)
5416030 - Surface Water Expense	11,573	-	-	-
5426000 - Cash Discounts Taken	(3,541)	-	-	-
5430180 - Pension Other Expenses	121,353	-	-	-
5440100 - Metro Parks Payments	5,610,369	6,679,600	10,751,180	4,071,580
5440200 - Tacoma-Pierce County Health	2,272,580	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>18,023,236</b>	<b>13,698,764</b>	<b>15,990,155</b>	<b>2,291,391</b>
<b>Contributions &amp; Transfers</b>				
6510020 - Contribution to Foss Waterway Dev Auth	-	250,000	-	(250,000)
6530200 - Transfer to Other Funds	538,222	472,000	2,211,093	1,739,093
6532100 - Transfer to Capital Improvement Prog	-	-	3,052,000	3,052,000
6532150 - Transfer to Contingency Fund	-	-	750,000	750,000
6538500 - Transfer to Performing Arts Center	1,978,500	2,248,644	3,294,000	1,045,356
6538600 - Transfer to Convention Center	-	4,179,405	3,508,631	(670,774)
6538650 - Transfer to Cheney Stadium	1,091,634	1,315,230	1,315,024	(206)
6538770 - Transfer to Traffic Enforcement Fund	-	-	1,352,369	1,352,369
6539200 - Transfer Transp Capital Fund	-	-	175,725	175,725
6539300 - Transfer to City Street Fund (1065)	-	-	15,229,027	15,229,027
6539400 - Transfer to Street Initiative Fund 1085	-	-	2,350,000	2,350,000
6539800 - Transfer to Tacoma Dome Operating Fu	1,000,000	1,018,180	965,665	(52,515)
6539880 - Transfer to Permit Services Fund	-	-	1,346,904	1,346,904
6545000 - External Contributions	-	-	100,000	100,000
<b>Contributions &amp; Transfers Total</b>	<b>4,608,356</b>	<b>9,483,459</b>	<b>35,650,438</b>	<b>26,166,979</b>
<b>Debt Service</b>				
6540060 - Transf to Debt Svc 2006B (1997A Refundin	891,431	1,188,575	-	(1,188,575)
6540091 - Transf to Debt Svc 2009A Cheney	127,465	-	-	-
6540092 - Transf to Debt Svc 2009B LTGO Dock&Salsh	423,632	423,632	423,632	-
6540099 - Transf to Debt Svc Public Wrks Trust Fnd	2,111,362	2,080,563	2,049,765	(30,798)
6540102 - Transf to Debt Svc 2010B LTGO Refunding	184,566	940,309	938,655	(1,654)

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
6540103 - Transf to Debt Svc 2010C LTGO Refunding	313,261	1,290,439	1,288,506	(1,933)
6540104 - Transf to Debt Svc 2010D LTGO BABs	1,237,693	2,302,649	2,283,622	(19,027)
6540105 - Transf to Debt Svc 2010E LTGO RZ Econ Dv	994,768	1,479,623	1,463,212	(16,411)
6540130 - Transf to Debt Svc 2013 LTGO Refunding	55,036	1,086,650	-	(1,086,650)
6540140 - Transf to Debt Svc 2015 LTGO Refunding	-	-	938,617	938,617
6540970 - Transf to Debt Svc 1997B LTGO Capital	4,000,000	5,180,000	5,120,000	(60,000)
6615000 - Other Debt Service Costs	4,000,000	6,000,000	-	(6,000,000)
<b>Debt Service Total</b>	<b>14,339,213</b>	<b>21,972,440</b>	<b>14,506,010</b>	<b>(7,466,430)</b>
<b>Capital Outlay</b>				
5644500 - Communications Equipment Over \$5k	(11,781)	-	-	-
<b>Capital Outlay Total</b>	<b>(11,781)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Assessments</b>	<b>(\$1,066,113)</b>	<b>(\$23,770)</b>	<b>\$557,545</b>	<b>\$581,315</b>
<b>Non-Departmental Total</b>	<b>\$57,008,310</b>	<b>\$69,892,436</b>	<b>\$102,943,108</b>	<b>\$33,050,672</b>
<b>Office of Management &amp; Budget</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	541,785	1,595,619	-	(1,595,619)
5110200 - Salaries & Wages - Overtime	-	200	-	(200)
5110225 - Salaries & Wages - Vacation	13,797	-	-	-
5110250 - Salaries & Wages - Sick Leave	4,808	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	37,727	-	-	-
5110400 - Salaries & Wages - Other	2,092	-	-	-
5110430 - Accrued Salaries & Wages	6,326	-	-	-
5110460 - Benefits Adjustment	280	-	-	-
5110800 - FICA Contributions	45,696	116,839	-	(116,839)
5110810 - Health & Welfare	109,000	294,510	-	(294,510)
5110811 - Dental Plan	10,903	24,865	-	(24,865)
5110812 - Personal Time Off	15,834	-	-	-
5110820 - Insurance-Group Life	1,074	2,393	-	(2,393)
5110830 - Industrial Insurance	4,493	23,418	-	(23,418)
5110835 - State Unemployment Compensation	679	1,755	-	(1,755)
5110850 - Pension Contributions-TERS	66,123	172,327	-	(172,327)
5110901 - Labor Activity Rate - Adjustments	(280)	-	-	-
5195000 - Int Act Alloc-Labor Regular	(2,670)	-	-	-
<b>Personnel Services Total</b>	<b>857,668</b>	<b>2,231,925</b>	<b>-</b>	<b>(2,231,925)</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	3,373	4,800	-	(4,800)
5210015 - Cellular Phone Usage	13	-	-	-
5210025 - Telecom Equipment Cost	4,898	7,656	-	(7,656)
5415000 - Insurance Expense	-	17	-	(17)
5415010 - Public Liability Insurance - Self Ins	9,891	9,502	-	(9,502)
5417007 - Rent/Lease Municipal Buildings	76,071	80,920	-	(80,920)
<b>Fixed Costs Total</b>	<b>94,246</b>	<b>102,895</b>	<b>-</b>	<b>(102,895)</b>
<b>Maintenance &amp; Operations</b>				
5210020 - Long Distance Phone Usage	26	-	-	-
5210100 - Office Expense	1,378	5,000	-	(5,000)
5210200 - Food Supplies	162	-	-	-
5220100 - Operating Supplies	111	5,100	-	(5,100)
5220150 - Computer Supplies	2,163	4,800	-	(4,800)
5310100 - Professional Services Expense	9,453	85,500	-	(85,500)
5312010 - Printing & Graphic Service	138	-	-	-
5312020 - Convenience Copier Charges	20,649	18,416	-	(18,416)



## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5330100 - External Contract Services	-	137,514	-	(137,514)
5340100 - Temporary Labor Services	-	10,000	-	(10,000)
5411000 - Transportation Expense	8	-	-	-
5412000 - Advertising Expense	449	1,000	-	(1,000)
5412020 - Printing & Binding - Commercial	-	52,600	-	(52,600)
5412030 - Association Dues & Subscriptions	7,144	46,400	-	(46,400)
5412170 - Software Licensing & Maintenance Fees	2,248	-	-	-
5413000 - Postage Expense	-	400	-	(400)
5414000 - Training and Professional Development	3,114	18,500	-	(18,500)
5414100 - Travel and Subsistence	4,774	8,500	-	(8,500)
5417004 - Rent/Lease Others	-	12,000	-	(12,000)
5419200 - Miscellaneous Other Services and Charges	1,001	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>52,816</b>	<b>405,730</b>	<b>-</b>	<b>(405,730)</b>
<b>Assessments</b>	<b>(\$447,442)</b>	<b>(\$1,307,379)</b>	<b>\$-</b>	<b>\$1,307,379</b>
<b>Office of Management &amp; Budget Total</b>	<b>\$557,288</b>	<b>\$1,433,172</b>	<b>\$-</b>	<b>(\$1,433,172)</b>
<b>Planning &amp; Development Services</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	1,146,505	1,471,392	1,584,308	112,916
5110120 - Education/Training	10,509	-	-	-
5110200 - Salaries & Wages - Overtime	-	1,200	1,200	-
5110225 - Salaries & Wages - Vacation	1,234	-	-	-
5110250 - Salaries & Wages - Sick Leave	29	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	66,709	-	-	-
5110400 - Salaries & Wages - Other	13,043	-	-	-
5110401 - Military Leave Pay	13,321	-	-	-
5110420 - PTO Cashout Pay	6,692	-	-	-
5110430 - Accrued Salaries & Wages	(17,484)	-	-	-
5110460 - Benefits Adjustment	26,118	-	-	-
5110800 - FICA Contributions	100,297	109,606	117,623	8,017
5110810 - Health & Welfare	242,355	261,786	293,139	31,352
5110811 - Dental Plan	24,860	22,102	26,108	4,006
5110812 - Personal Time Off	126,290	-	-	-
5110820 - Insurance-Group Life	2,586	2,207	3,485	1,278
5110830 - Industrial Insurance	45,222	36,704	31,520	(5,184)
5110835 - State Unemployment Compensation	1,468	1,618	2,535	916
5110850 - Pension Contributions-TERS	144,201	158,910	175,456	16,546
5110900 - Labor	(91,327)	-	-	-
5110901 - Labor Activity Rate - Adjustments	(26,118)	-	-	-
5195000 - Int Act Alloc-Labor Regular	81,827	-	-	-
5195001 - Int Act Alloc-Labor Time and half	431	-	-	-
<b>Personnel Services Total</b>	<b>1,918,770</b>	<b>2,065,527</b>	<b>2,235,375</b>	<b>169,848</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	5,200	5,280	3,360	(1,920)
5210015 - Cellular Phone Usage	3,886	3,994	2,950	(1,044)
5210025 - Telecom Equipment Cost	9,190	9,478	6,322	(3,156)
5415000 - Insurance Expense	28	30	19	(11)
5415010 - Public Liability Insurance - Self Ins	-	10,784	10,822	38
5417007 - Rent/Lease Municipal Buildings	-	91,257	77,820	(13,437)
5900005 - Gen Svcs Telecomm Overhead	1	-	-	-
<b>Fixed Costs Total</b>	<b>18,305</b>	<b>120,823</b>	<b>101,293</b>	<b>(19,530)</b>

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	4	-	-	-
5210020 - Long Distance Phone Usage	217	-	300	300
5210100 - Office Expense	1,381	2,000	4,000	2,000
5210200 - Food Supplies	282	1,000	3,000	2,000
5220100 - Operating Supplies	5,954	-	500	500
5220150 - Computer Supplies	-	4,000	2,000	(2,000)
5295003 - Int Act Alloc-Mail Service	2,032	-	-	-
5310100 - Professional Services Expense	120,280	134,740	238,518	103,778
5312010 - Printing & Graphic Service	54,697	-	25,000	25,000
5312020 - Convenience Copier Charges	-	-	13,906	13,906
5330100 - External Contract Services	56,623	20,000	88,888	68,888
5412000 - Advertising Expense	7,568	-	7,000	7,000
5412020 - Printing & Binding - Commercial	-	70,000	-	(70,000)
5412030 - Association Dues & Subscriptions	1,548	-	2,000	2,000
5412170 - Software Licensing & Maintenance Fees	-	40,230	2,500	(37,730)
5413000 - Postage Expense	20,276	30,000	20,000	(10,000)
5414000 - Training and Professional Development	1,427	-	15,000	15,000
5414100 - Travel and Subsistence	4,594	-	10,000	10,000
5417004 - Rent/Lease Others	7,747	7,152	12,500	5,348
5419100 - Miscellaneous Employee Reimbursements	-	-	500	500
5419200 - Miscellaneous Other Services and Charges	185	-	-	-
5423010 - Other Cust Fees Revenue (Late/NSF Check)	12	-	-	-
5428900 - Recognize Employees for Years of Service	61	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>284,887</b>	<b>309,122</b>	<b>445,612</b>	<b>136,490</b>
<b>Contributions &amp; Transfers</b>				
6539880 - Transfer to Permit Services Fund	1,292,000	830,700	-	(830,700)
6539881 - Transfer to Permit Fund-Fee Waivers	-	200,000	50,000	(150,000)
<b>Contributions &amp; Transfers Total</b>	<b>1,292,000</b>	<b>1,030,700</b>	<b>50,000</b>	<b>(980,700)</b>
<b>Assessments</b>	<b>\$16,354</b>	<b>\$134,975</b>	<b>\$502,684</b>	<b>\$367,709</b>
<b>Planning &amp; Development Services Total</b>	<b>\$3,530,316</b>	<b>\$3,661,147</b>	<b>\$3,334,964</b>	<b>(\$326,182)</b>
<b>Police</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	49,843,246	69,831,011	77,413,534	7,582,522
5110110 - Premium Pay	892,073	-	-	-
5110120 - Education/Training	2,221,310	-	-	-
5110200 - Salaries & Wages - Overtime	3,534,284	1,991,900	1,966,900	(25,000)
5110225 - Salaries & Wages - Vacation	4,337,523	-	-	-
5110250 - Salaries & Wages - Sick Leave	2,286,823	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	4,509,318	-	-	-
5110400 - Salaries & Wages - Other	1,007,535	-	112,000	112,000
5110401 - Military Leave Pay	24,324	-	-	-
5110410 - Allowances	420,583	-	1,550	1,550
5110411 - Tacoma Police Dept Allowances-Plan Only	-	474,458	515,363	40,905
5110420 - PTO Cashout Pay	155,540	-	-	-
5110430 - Accrued Salaries & Wages	196,961	-	-	-
5110460 - Benefits Adjustment	(127,882)	-	-	-
5110500 - Leave Severance Payoff	350,280	-	-	-
5110800 - FICA Contributions	1,274,438	1,276,047	1,475,440	199,393
5110810 - Health & Welfare	10,049,105	11,370,157	12,774,619	1,404,462
5110811 - Dental Plan	1,053,669	962,663	1,139,467	176,804
5110812 - Personal Time Off	608,718	-	-	-
5110820 - Insurance-Group Life	95,200	104,746	170,308	65,562

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5110825 - VEBA Employer Paid Benefit	620,945	15,600	19,200	3,600
5110830 - Industrial Insurance	450,526	1,255,765	3,023,618	1,767,853
5110835 - State Unemployment Compensation	79,713	76,613	123,861	47,248
5110850 - Pension Contributions-TERS	526,975	584,191	670,081	85,890
5110851 - DRS Contributions-LEOFF	3,294,380	3,424,465	3,761,704	337,239
5110852 - DRS Contributions-PERS	(881)	-	-	-
5110855 - Union Pension-Employer Paid	22,720	-	-	-
5110865 - Deferred Compensation/Defined Contribution	2,886,052	3,107,676	3,391,440	283,764
5110895 - Labor To/From Others	-	-	(400,000)	(400,000)
5110900 - Labor	436,665	30,000	(273,166)	(303,166)
5110901 - Labor Activity Rate - Adjustments	129,653	-	-	-
5195000 - Int Act Alloc-Labor Regular	(762,734)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	(1,657,234)	-	-	-
5195002 - Int Act Alloc-Labor Double Time	(29,737)	-	-	-
5195004 - Int Act Alloc-Standby Time Labor	-	-	-	-
5195005 - Int Act Alloc-Labor Triple Time	(0)	-	-	-
<b>Personnel Services Total</b>	<b>88,730,091</b>	<b>94,505,293</b>	<b>105,885,919</b>	<b>11,380,626</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	118,460	118,560	123,360	4,800
5210015 - Cellular Phone Usage	577,382	620,000	601,200	(18,800)
5210025 - Telecom Equipment Cost	191,419	193,400	202,904	9,504
5210030 - Communication Fixed Fees	84,480	84,480	66,000	(18,480)
5290005 - Int-Car Wash Settled from PM Order	17,417	17,000	17,000	-
5333010 - Admin OH Fee	1,913	-	-	-
5333020 - Replacement Fee	-	-	48,965	48,965
5390003 - Int-Fleet Maint Settled from PM Order	627,870	349,556	2,371,186	2,021,630
5390004 - Int-Fleet Repl Fee Settled from PM Order	-	1,934,000	-	(1,934,000)
5390005 - Int-Fleet Fuel Settled from PM Order	2,032,300	2,583,420	2,187,864	(395,556)
5390006 - Int-Fleet Admin OH Settled from PM Order	1,108,748	541,200	1,443,476	902,276
5390010 - Int-Fleet Full Svc Maint Fee from PM Ord	1,713,541	1,892,220	-	(1,892,220)
5411050 - Fleet Charge Corrections	16,264	-	-	-
5415000 - Insurance Expense	22,781	30,452	869	(29,583)
5415010 - Public Liability Insurance - Self Ins	2,843,789	3,503,860	3,000,000	(503,860)
5417000 - Rent/Lease Buildings	2,086,260	1,973,984	2,020,580	46,596
5417005 - Rent/Lease County & City Building	300	-	-	-
5417009 - Rent/Lease Radio Communications	1,906,628	2,147,436	2,115,202	(32,234)
5620000 - Intergovernmental Services	26,965,060	28,036,258	16,771,973	(11,264,285)
5900005 - Gen Svcs Telecomm Overhead	10	-	-	-
<b>Fixed Costs Total</b>	<b>40,314,623</b>	<b>44,025,826</b>	<b>30,970,579</b>	<b>(13,055,247)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	20,507	20,000	19,093	(907)
5210020 - Long Distance Phone Usage	4,354	4,000	3,500	(500)
5210100 - Office Expense	1,369	3,000	1,000	(2,000)
5210200 - Food Supplies	1,215	3,200	3,200	-
5210400 - Safety Equipment & Supplies	5,944	-	15,200	15,200
5216090 - Law Enforcement Materials, Equip & Supplies	539,422	375,000	1,004,742	629,742
5216110 - Automotive Supplies	97,257	-	-	-
5216120 - Equipment Repair and Maintenance	-	16,000	10,000	(6,000)
5220100 - Operating Supplies	756,995	893,800	577,400	(316,400)
5220150 - Computer Supplies	42,093	30,000	35,000	5,000
5221010 - Fuel - External	(5,396)	-	-	-
5221180 - Misc Order Fee	(10)	-	-	-
5230100 - Repairs & Maintenance Materials Expense	9,704	6,000	6,300	300
5250200 - Purchase Price Variance	(0)	-	-	-
5295000 - Int Act Alloc-Equipment	4,061	-	-	-

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5295014 - Int Act Alloc-Disposal Fees	119	-	-	-
5310100 - Professional Services Expense	205,920	300,000	277,300	(22,700)
5311100 - Audit Services Expense	27,505	13,000	12,500	(500)
5311300 - Legal Service	-	3,000	-	(3,000)
5311500 - Health Care Misc External Payment	4,605	6,000	12,300	6,300
5312010 - Printing & Graphic Service	7,842	-	400	400
5312020 - Convenience Copier Charges	300,324	281,840	148,096	(133,744)
5320100 - Repair & Maintenance Services - Contract	25,627	45,000	48,000	3,000
5330100 - External Contract Services	294,065	1,141,187	1,133,000	(8,187)
5411000 - Transportation Expense	(1,424)	150	854	704
5412000 - Advertising Expense	279	-	1,000	1,000
5412020 - Printing & Binding - Commercial	209	9,300	-	(9,300)
5412030 - Association Dues & Subscriptions	17,571	31,000	30,600	(400)
5412170 - Software Licensing & Maintenance Fees	88,886	73,200	71,200	(2,000)
5413000 - Postage Expense	5,671	7,650	4,650	(3,000)
5414000 - Training and Professional Development	127,172	200,000	222,406	22,406
5414100 - Travel and Subsistence	89,735	90,000	96,750	6,750
5414110 - Travel Advance Clearing	1,000	-	-	-
5414150 - Tuition Reimbursement	-	-	80,000	80,000
5416030 - Surface Water Expense	2,172	4,560	3,000	(1,560)
5416060 - Solid Waste/Garbage Expense	26	-	-	-
5417004 - Rent/Lease Others	-	-	200	200
5418000 - Licenses and Permits	822	-	-	-
5419000 - Utility Taxes & Assessments	-	-	100	100
5419100 - Miscellaneous Employee Reimbursements	319	1,000	2,600	1,600
5419200 - Miscellaneous Other Services and Charges	288	6,500	3,100	(3,400)
5419230 - External Payments	-	-	40,000	40,000
5426000 - Cash Discounts Taken	(4,409)	-	-	-
5428900 - Recognize Employees for Years of Service	5,315	5,000	6,000	1,000
5900000 - Warehouse Overhead	11,588	-	-	-
5900002 - Vendor Svcs Overhead	4,286	-	-	-
6842010 - Compensation for Loss Capital Assets	(57,786)	-	-	-
<b>Maintenance &amp; Operations Total</b>	<b>2,635,241</b>	<b>3,569,387</b>	<b>3,869,491</b>	<b>300,104</b>
<b>Contributions &amp; Transfers</b>				
6530200 - Transfer to Other Funds	16,086	16,086	86,086	70,000
6538770 - Transfer to Traffic Enforcement Fund	1,389,949	2,654,266	-	(2,654,266)
6539850 - Contribution to GG Fleet Services Fund	-	-	2,877,544	2,877,544
<b>Contributions &amp; Transfers Total</b>	<b>1,406,035</b>	<b>2,670,352</b>	<b>2,963,630</b>	<b>293,278</b>
<b>Debt Service</b>				
6621000 - Interest Expenses - Other	31,387	-	-	-
<b>Debt Service Total</b>	<b>31,387</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>				
5641500 - Moveable Equipment Over \$5k	818,433	-	-	-
5645500 - Data Processing Equipment Over \$5k	781,295	-	85,000	85,000
<b>Capital Outlay Total</b>	<b>1,599,728</b>	<b>-</b>	<b>85,000</b>	<b>85,000</b>
<b>Assessments</b>	<b>\$2,962,765</b>	<b>\$4,094,113</b>	<b>\$10,900,387</b>	<b>\$6,806,274</b>
<b>Police Total</b>	<b>\$137,679,870</b>	<b>\$148,864,972</b>	<b>\$154,675,006</b>	<b>\$5,810,035</b>

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Public Works</b>				
<b>Personnel Services</b>				
5110100 - Salaries & Wages - Regular	2,447,917	2,503,993	3,056,825	552,832
5110120 - Education/Training	12,672	-	-	-
5110200 - Salaries & Wages - Overtime	3,167	-	-	-
5110225 - Salaries & Wages - Vacation	95,125	-	-	-
5110250 - Salaries & Wages - Sick Leave	44,565	-	-	-
5110300 - Salaries & Wages - Other Paid Leave	130,362	-	-	-
5110400 - Salaries & Wages - Other	6,080	-	-	-
5110420 - PTO Cashout Pay	9,757	-	-	-
5110430 - Accrued Salaries & Wages	14,063	-	-	-
5110460 - Benefits Adjustment	(273,757)	-	-	-
5110500 - Leave Severance Payoff	38,395	-	-	-
5110800 - FICA Contributions	213,244	179,186	215,721	36,536
5110810 - Health & Welfare	485,397	409,368	481,488	72,120
5110811 - Dental Plan	49,087	34,563	42,884	8,321
5110812 - Personal Time Off	93,077	-	-	-
5110820 - Insurance-Group Life	4,780	3,756	6,725	2,969
5110830 - Industrial Insurance	105,853	68,617	59,290	(9,327)
5110835 - State Unemployment Compensation	3,137	2,754	4,891	2,137
5110850 - Pension Contributions-TERS	303,790	270,431	338,528	68,097
5110900 - Labor	(1,891)	-	-	-
5110901 - Labor Activity Rate - Adjustments	273,757	-	-	-
5195000 - Int Act Alloc-Labor Regular	(1,847,218)	-	-	-
5195001 - Int Act Alloc-Labor Time and half	(1,331)	-	-	-
<b>Personnel Services Total</b>	<b>2,210,027</b>	<b>3,472,668</b>	<b>4,206,352</b>	<b>733,684</b>
<b>Fixed Costs</b>				
5210010 - Telecom Shared Cost	13,680	13,920	12,240	(1,680)
5210015 - Cellular Phone Usage	18,871	21,620	18,000	(3,620)
5210025 - Telecom Equipment Cost	24,468	27,368	24,016	(3,352)
5333010 - Admin OH Fee	245	-	-	-
5390003 - Int-Fleet Maint Settled from PM Order	127	-	-	-
5415000 - Insurance Expense	11,807	11,836	13,236	1,400
5415010 - Public Liability Insurance - Self Ins	407,641	520,030	490,638	(29,392)
5417000 - Rent/Lease Buildings	-	-	25,440	25,440
5417007 - Rent/Lease Municipal Buildings	338,230	234,256	197,268	(36,988)
5417009 - Rent/Lease Radio Communications	6,840	6,621	8,286	1,665
5900005 - Gen Svcs Telecomm Overhead	4	-	-	-
<b>Fixed Costs Total</b>	<b>821,913</b>	<b>835,651</b>	<b>789,124</b>	<b>(46,527)</b>
<b>Maintenance &amp; Operations</b>				
5210000 - Communication Materials	305	-	2,500	2,500
5210020 - Long Distance Phone Usage	403	-	700	700
5210100 - Office Expense	10,025	13,800	8,600	(5,200)
5210200 - Food Supplies	3,587	6,800	6,000	(800)
5210400 - Safety Equipment & Supplies	521	1,200	1,200	-
5220100 - Operating Supplies	2,565	18,040	3,000	(15,040)
5220150 - Computer Supplies	4,401	7,900	7,700	(200)
5250200 - Purchase Price Variance	0	-	-	-
5290004 - Int-Motor Pool Settled from PM Order	373	-	-	-
5295000 - Int Act Alloc-Equipment	9	-	-	-
5295003 - Int Act Alloc-Mail Service	191	-	-	-
5310100 - Professional Services Expense	450,247	22,550	22,800	250
5311500 - Health Care Misc External Payment	45	-	-	-
5312010 - Printing & Graphic Service	1,955	-	9,100	9,100
5312020 - Convenience Copier Charges	46,508	49,642	24,120	(25,522)

## Expenditures by Department with Line Item --- General Fund Only

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
5320100 - Repair & Maintenance Services - Contract	1,714	3,000	102,000	99,000
5330100 - External Contract Services	785	21,876	20,000	(1,876)
5340100 - Temporary Labor Services	1,311	-	-	-
5411000 - Transportation Expense	12	-	-	-
5412000 - Advertising Expense	2,553	1,526	2,400	874
5412020 - Printing & Binding - Commercial	-	10,726	-	(10,726)
5412030 - Association Dues & Subscriptions	19,204	17,176	21,600	4,424
5412170 - Software Licensing & Maintenance Fees	4,751	9,200	10,000	800
5413000 - Postage Expense	10,946	18,700	12,600	(6,100)
5414000 - Training and Professional Development	6,444	22,800	27,000	4,200
5414100 - Travel and Subsistence	463	10,550	19,500	8,950
5416000 - Public Utility Services Expense	3	-	-	-
5416020 - Wastewater Expense	755	500	3,000	2,500
5416030 - Surface Water Expense	21,544	25,600	294	(25,306)
5416040 - Water Expense	10,627	9,500	-	(9,500)
5416050 - Electricity Expense	10,942	6,060	-	(6,060)
5417004 - Rent/Lease Others	1,172	-	6,000	6,000
5417008 - Rent/Lease City Parking	300	1,000	-	(1,000)
5418000 - Licenses and Permits	7,940	7,200	7,600	400
5419000 - Utility Taxes & Assessments	2,953	3,600	2,600	(1,000)
5419100 - Miscellaneous Employee Reimbursements	-	2,050	400	(1,650)
5419101 - Cell Phone Employee Reimbursements	140	-	-	-
5419200 - Miscellaneous Other Services and Charges	(507)	750	100	(650)
5428900 - Recognize Employees for Years of Service	-	1,500	1,500	-
<b>Maintenance &amp; Operations Total</b>	<b>625,187</b>	<b>293,246</b>	<b>322,314</b>	<b>29,068</b>
<b>Contributions &amp; Transfers</b>				
6530200 - Transfer to Other Funds	-	250,000	-	(250,000)
6539200 - Transfer Transp Capital Fund	19,870,381	1,675,000	-	(1,675,000)
6539300 - Transfer to City Street Fund (1065)	2,148,106	13,366,957	-	(13,366,957)
<b>Contributions &amp; Transfers Total</b>	<b>22,018,487</b>	<b>15,291,957</b>	<b>-</b>	<b>(15,291,957)</b>
<b>Assessments</b>	<b>(\$10,504)</b>	<b>\$606</b>	<b>(\$431,739)</b>	<b>(\$432,345)</b>
<b>Public Works Total</b>	<b>\$25,665,110</b>	<b>\$19,894,129</b>	<b>\$4,886,051</b>	<b>(\$15,008,078)</b>

## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>City Attorney's Office</b>				
<b>0010 - General Fund</b>				
Personnel Services	11,585,344	13,088,121	3,962,854	(9,125,267)
Fixed Costs	958,002	1,041,574	404,675	(636,899)
Maintenance & Operations	616,927	680,252	148,882	(531,370)
Assessments	(6,375,103)	(6,859,318)	648,580	7,507,898
<b>0010 - General Fund Total</b>	<b>\$6,785,170</b>	<b>\$7,950,629</b>	<b>\$5,164,991</b>	<b>(\$2,785,638)</b>
<b>5800 - General Government Internal Services</b>				
Personnel Services	-	-	9,934,259	9,934,259
Fixed Costs	-	-	584,553	584,553
Maintenance & Operations	-	-	1,067,914	1,067,914
Assessments	-	-	30,314	30,314
<b>5800 - General Government Internal Services Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$11,617,039</b>	<b>\$11,617,039</b>
<b>City Attorney's Office Total</b>	<b>\$6,785,170</b>	<b>\$7,950,629</b>	<b>\$16,782,030</b>	<b>\$8,831,402</b>
<b>City Council</b>				
<b>0010 - General Fund</b>				
Personnel Services	1,647,225	2,221,955	-	(2,221,955)
Fixed Costs	386,840	389,584	-	(389,584)
Maintenance & Operations	135,797	145,404	-	(145,404)
Assessments	(1,068,242)	(1,504,841)	-	1,504,841
<b>0010 - General Fund Total</b>	<b>\$1,101,619</b>	<b>\$1,252,102</b>	<b>\$-</b>	<b>(\$1,252,102)</b>
<b>1030 - Contingency Fund</b>				
Maintenance & Operations	167,201	750,000	750,000	-
Assessments	2,262	1,878	2,809	931
<b>1030 - Contingency Fund Total</b>	<b>\$169,463</b>	<b>\$751,878</b>	<b>\$752,809</b>	<b>\$931</b>
<b>5800 - General Government Internal Services</b>				
Personnel Services	-	-	2,231,312	2,231,312
Fixed Costs	-	-	246,729	246,729
Maintenance & Operations	-	-	184,610	184,610
Assessments	-	-	1,593	1,593
<b>5800 - General Government Internal Services Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$2,664,244</b>	<b>\$2,664,244</b>
<b>City Council Total</b>	<b>\$1,271,082</b>	<b>\$2,003,980</b>	<b>\$3,417,053</b>	<b>\$1,413,073</b>
<b>City Manager's Office</b>				
<b>0010 - General Fund</b>				
Personnel Services	3,203,154	5,492,608	642,321	(4,850,286)
Fixed Costs	134,633	233,685	10,504	(223,181)
Maintenance & Operations	976,500	1,257,494	171,200	(1,086,294)
Assessments	(1,562,788)	(3,036,048)	115,736	3,151,784
<b>0010 - General Fund Total</b>	<b>\$2,751,499</b>	<b>\$3,947,739</b>	<b>\$939,761</b>	<b>(\$3,007,978)</b>
<b>1185 - NCS Special Revenue</b>				
Personnel Services	-	-	194,289	194,289
Fixed Costs	-	-	1,446	1,446
Maintenance & Operations	-	-	24,000	24,000
Reserves	-	-	785	785
<b>1185 - NCS Special Revenue Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$220,520</b>	<b>\$220,520</b>

## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1431 - CMO Municipal Cable TV</b>				
Personnel Services	3,448,588	3,890,004	3,995,546	105,542
Fixed Costs	295,619	372,512	400,448	27,936
Maintenance & Operations	1,283,904	1,264,167	1,134,808	(129,359)
Contributions & Transfers	-	-	305,572	305,572
Capital Outlay	-	2,000,000	500,000	(1,500,000)
Assessments	661,989	651,490	880,484	228,994
Reserves	-	12,337	446,343	434,006
<b>1431 - CMO Municipal Cable TV Total</b>	<b>\$5,690,101</b>	<b>\$8,190,510</b>	<b>\$7,663,200</b>	<b>(\$527,310)</b>
<b>5800 - General Government Internal Services</b>				
Personnel Services	-	-	6,078,654	6,078,654
Fixed Costs	-	-	296,824	296,824
Maintenance & Operations	-	-	1,509,259	1,509,259
Assessments	-	-	358	358
<b>5800 - General Government Internal Services Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$7,885,095</b>	<b>\$7,885,095</b>
<b>City Manager's Office Total</b>	<b>\$8,441,600</b>	<b>\$12,138,249</b>	<b>\$16,708,576</b>	<b>\$4,570,327</b>
<b>Community &amp; Economic Development</b>				
<b>0010 - General Fund</b>				
Personnel Services	4,087,437	4,551,419	4,679,878	128,460
Fixed Costs	550,159	460,275	479,544	19,269
Maintenance & Operations	1,575,408	2,624,348	2,591,592	(32,756)
Contributions & Transfers	44,027	-	-	-
Assessments	597,459	536,910	1,163,707	626,797
<b>0010 - General Fund Total</b>	<b>\$6,854,490</b>	<b>\$8,172,952</b>	<b>\$8,914,722</b>	<b>\$741,770</b>
<b>1195 - Economic Development Grants</b>				
Personnel Services	1,262,988	1,428,817	1,451,644	22,828
Fixed Costs	75,025	13,858	43,909	30,051
Maintenance & Operations	5,248,099	10,835,999	6,204,458	(4,631,541)
Contributions & Transfers	9,858,690	13,409,704	7,344,455	(6,065,249)
Assessments	20,038	41,289	46,651	5,362
Reserves	-	-	531,211	531,211
<b>1195 - Economic Development Grants Total</b>	<b>\$16,464,840</b>	<b>\$25,729,666</b>	<b>\$15,622,329</b>	<b>(\$10,107,338)</b>
<b>1236 - CED Small Business Enterprise</b>				
Personnel Services	367,923	413,126	478,584	65,458
Fixed Costs	29,569	29,574	10,282	(19,292)
Maintenance & Operations	57,580	67,765	443,759	375,994
Assessments	29,784	36,117	82,076	45,959
<b>1236 - CED Small Business Enterprise Total</b>	<b>\$484,857</b>	<b>\$546,582</b>	<b>\$1,014,701</b>	<b>\$468,119</b>
<b>1500 - CED Local Employment Apprenticeship Program</b>				
Personnel Services	386,307	408,868	477,794	68,926
Fixed Costs	7,173	7,780	8,400	620
Maintenance & Operations	318,773	340,483	336,226	(4,257)
Assessments	38,494	32,488	92,351	59,862
<b>1500 - CED Local Employment Apprenticeship Program Total</b>	<b>\$750,747</b>	<b>\$789,620</b>	<b>\$914,771</b>	<b>\$125,151</b>
<b>Community &amp; Economic Development Total</b>	<b>\$24,554,933</b>	<b>\$35,238,819</b>	<b>\$26,466,522</b>	<b>(\$8,772,298)</b>



## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Environmental Services</b>				
<b>0010 - General Fund</b>				
Personnel Services	395,163	549,936	-	(549,936)
Fixed Costs	6,058	8,588	-	(8,588)
Maintenance & Operations	263,023	239,910	-	(239,910)
Contributions & Transfers	1,400	-	-	-
Assessments	(310,188)	(315,301)	-	315,301
<b>0010 - General Fund Total</b>	<b>\$355,457</b>	<b>\$483,132</b>	<b>\$-</b>	<b>(\$483,132)</b>
<b>1185 - NCS Special Revenue</b>				
Personnel Services	-	-	751,370	751,370
Fixed Costs	-	-	13,020	13,020
Maintenance & Operations	-	-	966,734	966,734
Assessments	-	-	60,978	60,978
Reserves	-	-	907	907
<b>1185 - NCS Special Revenue Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$1,793,009</b>	<b>\$1,793,009</b>
<b>4200 - Solid Waste</b>				
Personnel Services	38,346,536	40,009,642	42,446,044	2,436,402
Fixed Costs	19,753,195	16,866,575	18,557,607	1,691,032
Maintenance & Operations	24,361,990	35,540,062	27,705,191	(7,834,871)
Contributions & Transfers	4,937,164	-	10,462,000	10,462,000
Debt Service	6,773,130	18,661,064	12,281,688	(6,379,376)
Capital Outlay	15,666,432	18,879,450	15,332,240	(3,547,210)
Assessments	9,304,682	9,429,787	10,319,458	889,671
Reserves	-	6,358,553	-	(6,358,553)
<b>4200 - Solid Waste Total</b>	<b>\$119,143,128</b>	<b>\$145,745,133</b>	<b>\$137,104,229</b>	<b>(\$8,640,905)</b>
<b>4300 - Wastewater</b>				
Personnel Services	43,511,613	50,006,791	50,319,198	312,407
Fixed Costs	9,657,053	11,310,833	11,017,946	(292,887)
Maintenance & Operations	15,565,379	26,319,468	20,895,241	(5,424,227)
Contributions & Transfers	5,147,953	-	12,152,000	12,152,000
Debt Service	10,176,687	19,092,495	24,250,455	5,157,960
Capital Outlay	48,088,608	41,736,515	48,170,542	6,434,027
Assessments	11,438,765	14,040,834	14,477,008	436,174
Reserves	-	11,431,209	-	(11,431,209)
<b>4300 - Wastewater Total</b>	<b>\$143,586,057</b>	<b>\$173,938,145</b>	<b>\$181,282,390</b>	<b>\$7,344,245</b>
<b>4301 - Surface Water</b>				
Personnel Services	17,059,038	18,419,150	20,759,386	2,340,236
Fixed Costs	2,780,044	3,595,498	5,002,113	1,406,615
Maintenance & Operations	5,480,446	9,842,226	8,192,762	(1,649,464)
Contributions & Transfers	2,517,622	-	5,611,000	5,611,000
Debt Service	6,812,472	11,164,183	11,730,681	566,498
Capital Outlay	31,712,703	29,442,135	26,388,123	(3,054,012)
Assessments	8,482,238	8,707,326	9,870,835	1,163,509
Reserves	-	12,850,581	-	(12,850,581)
<b>4301 - Surface Water Total</b>	<b>\$74,844,564</b>	<b>\$94,021,098</b>	<b>\$87,554,900</b>	<b>(\$6,466,198)</b>
<b>5800 - General Government Internal Services</b>				
Contributions & Transfers	-	-	1,228,576	1,228,576
Assessments	-	-	(2,689)	(2,689)
<b>5800 - General Government Internal Services Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$1,225,887</b>	<b>\$1,225,887</b>
<b>Environmental Services Total</b>	<b>\$337,929,206</b>	<b>\$414,187,508</b>	<b>\$408,960,415</b>	<b>(\$5,227,094)</b>

## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Finance</b>				
<b>0010 - General Fund</b>				
Personnel Services	13,819,393	18,268,814	4,289,230	(13,979,584)
Fixed Costs	1,350,610	1,350,157	337,412	(1,012,745)
Maintenance & Operations	305,551	1,684,333	974,326	(710,007)
Assessments	(9,178,271)	(12,149,930)	1,324,198	13,474,128
<b>0010 - General Fund Total</b>	<b>\$6,297,283</b>	<b>\$9,153,374</b>	<b>\$6,925,166</b>	<b>(\$2,228,208)</b>
<b>1110 - Local Improvement Guaranty</b>				
Personnel Services	121,234	145,335	14,935	(130,400)
Fixed Costs	2	596	-	(596)
Maintenance & Operations	729	-	-	-
Contributions & Transfers	27,736	-	-	-
Capital Outlay	(13,869)	-	-	-
Assessments	26,325	33,331	43,268	9,937
<b>1110 - Local Improvement Guaranty Total</b>	<b>\$162,157</b>	<b>\$179,262</b>	<b>\$58,203</b>	<b>(\$121,059)</b>
<b>2010 - Voted Bonds</b>				
Debt Service	5,406,550	5,412,050	5,422,500	10,450
<b>2010 - Voted Bonds Total</b>	<b>\$5,406,550</b>	<b>\$5,412,050</b>	<b>\$5,422,500</b>	<b>\$10,450</b>
<b>2035 - LTD GO Bonds 1997 A &amp; B</b>				
Debt Service	5,188,575	6,368,575	6,058,617	(309,958)
<b>2035 - LTD GO Bonds 1997 A &amp; B Total</b>	<b>\$5,188,575</b>	<b>\$6,368,575</b>	<b>\$6,058,617</b>	<b>(\$309,958)</b>
<b>2038 - Public Works Trust Fund Loan</b>				
Debt Service	12,346,626	2,313,603	2,280,581	(33,022)
<b>2038 - Public Works Trust Fund Loan Total</b>	<b>\$12,346,626</b>	<b>\$2,313,603</b>	<b>\$2,280,581</b>	<b>(\$33,022)</b>
<b>2039 - LTGO Refunding Bonds 2001</b>				
Debt Service	1,123,079	-	-	-
<b>2039 - LTGO Refunding Bonds 2001 Total</b>	<b>\$1,123,079</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>2040 - LTGO 2009 Series A-F Bond Redemption</b>				
Debt Service	5,005,704	2,998,003	3,087,403	89,400
<b>2040 - LTGO 2009 Series A-F Bond Redemption Total</b>	<b>\$5,005,704</b>	<b>\$2,998,003</b>	<b>\$3,087,403</b>	<b>\$89,400</b>
<b>2041 - 2010 LTGO Bonds Series 2010B - 2010E</b>				
Debt Service	6,562,025	13,231,484	13,087,420	(144,064)
<b>2041 - 2010 LTGO Bonds Series 2010B - 2010E Total</b>	<b>\$6,562,025</b>	<b>\$13,231,484</b>	<b>\$13,087,420</b>	<b>(\$144,064)</b>
<b>2042 - 2013 LTGO Refunding Bonds</b>				
Debt Service	3,379,357	6,652,800	6,791,200	138,400
<b>2042 - 2013 LTGO Refunding Bonds Total</b>	<b>\$3,379,357</b>	<b>\$6,652,800</b>	<b>\$6,791,200</b>	<b>\$138,400</b>
<b>3210 - Real Estate Excise Tax</b>				
Fixed Costs	-	-	240	240
Maintenance & Operations	-	-	1,500,000	1,500,000
Contributions & Transfers	-	-	12,145,000	12,145,000
Debt Service	-	-	3,014,808	3,014,808
Reserves	-	-	2,130,295	2,130,295
<b>3210 - Real Estate Excise Tax Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$18,790,343</b>	<b>\$18,790,343</b>

## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>3211 - Capital Projects Fund</b>				
Personnel Services	214,552	-	-	0
Fixed Costs	-	238	-	(238)
Maintenance & Operations	1,067,271	-	-	-
Contributions & Transfers	9,644,028	7,901,500	-	(7,901,500)
Debt Service	1,635,007	3,039,924	-	(3,039,924)
Capital Outlay	-	1,800,000	5,823,572	4,023,572
Assessments	475,706	236,277	-	(236,277)
<b>3211 - Capital Projects Fund Total</b>	<b>\$13,036,564</b>	<b>\$12,977,939</b>	<b>\$5,823,572</b>	<b>(\$7,154,367)</b>
<b>3216 - Police Facility 2002</b>				
Debt Service	78,130	72,000	126,000	54,000
<b>3216 - Police Facility 2002 Total</b>	<b>\$78,130</b>	<b>\$72,000</b>	<b>\$126,000</b>	<b>\$54,000</b>
<b>3218 - 2009 LTGO Bond Capital Projects</b>				
Personnel Services	201,863	-	-	-
Fixed Costs	7,756	-	-	-
Maintenance & Operations	3,801,750	-	-	-
Contributions & Transfers	2,189,511	-	-	-
Debt Service	661	-	-	-
Capital Outlay	3,148,041	-	-	-
<b>3218 - 2009 LTGO Bond Capital Projects Total</b>	<b>\$9,349,582</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>3220 - 2010 LTGO Bonds</b>				
Personnel Services	301,171	-	-	-
Maintenance & Operations	3,579,461	-	-	-
Contributions & Transfers	8,092,844	-	-	-
Capital Outlay	344,811	-	-	-
<b>3220 - 2010 LTGO Bonds Total</b>	<b>\$12,318,287</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5007 - Finance Payroll/Organizational Mgmt</b>				
Personnel Services	1,429,450	-	-	-
Fixed Costs	2,628,514	-	-	-
Maintenance & Operations	468,332	-	-	-
Assessments	170,234	-	-	-
<b>5007 - Finance Payroll/Organizational Mgmt Total</b>	<b>\$4,696,530</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5800 - General Government Internal Services</b>				
Personnel Services	-	-	17,115,387	17,115,387
Fixed Costs	-	-	875,287	875,287
Maintenance & Operations	-	-	1,745,745	1,745,745
Assessments	-	-	75,154	75,154
<b>5800 - General Government Internal Services Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$19,811,573</b>	<b>\$19,811,573</b>
<b>Finance Total</b>	<b>\$84,950,447</b>	<b>\$59,359,090</b>	<b>\$88,262,577</b>	<b>\$28,903,487</b>
<b>Fire</b>				
<b>0010 - General Fund</b>				
Personnel Services	76,052,074	84,114,965	93,900,300	9,785,334
Fixed Costs	5,251,840	6,045,029	6,031,850	(13,178)
Maintenance & Operations	4,132,581	3,574,401	4,012,834	438,433
Contributions & Transfers	199,330	-	2,315,200	2,315,200
Debt Service	20,204	-	-	-
Capital Outlay	120,073	115,000	485,500	370,500
Assessments	2,177,054	2,287,601	8,173,507	5,885,906
<b>0010 - General Fund Total</b>	<b>\$87,953,155</b>	<b>\$96,136,997</b>	<b>\$114,919,191</b>	<b>\$18,782,195</b>

## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1090 - TFD Special Revenue</b>				
Personnel Services	7,841,686	3,250,119	281,324	(2,968,795)
Fixed Costs	78,111	148,000	-	(148,000)
Maintenance & Operations	3,258,160	350,532	261,000	(89,532)
Contributions & Transfers	29,093	-	700,000	700,000
Debt Service	21,203	283,468	296,668	13,200
Capital Outlay	2,877,735	1,091,088	229,100	(861,988)
Reserves	-	-	83,700	83,700
<b>1090 - TFD Special Revenue Total</b>	<b>\$14,105,988</b>	<b>\$5,123,207</b>	<b>\$1,851,792</b>	<b>(\$3,271,415)</b>
<b>1155 - TFD EMS Special Revenue</b>				
Personnel Services	20,553,632	22,373,130	23,815,106	1,441,976
Fixed Costs	1,473,073	1,668,736	1,897,919	229,183
Maintenance & Operations	1,593,036	1,608,850	1,684,646	75,796
Contributions & Transfers	343,266	314,500	314,500	-
Capital Outlay	664,079	-	24,000	24,000
Assessments	950,458	1,213,424	2,142,531	929,107
<b>1155 - TFD EMS Special Revenue Total</b>	<b>\$25,577,544</b>	<b>\$27,178,640</b>	<b>\$29,878,702</b>	<b>\$2,700,062</b>
<b>Fire Total</b>	<b>\$127,636,687</b>	<b>\$128,438,844</b>	<b>\$146,649,685</b>	<b>\$18,210,842</b>
<b>Hearing Examiner</b>				
<b>0010 - General Fund</b>				
Personnel Services	614,534	699,897	-	(699,897)
Fixed Costs	53,168	55,974	-	(55,974)
Maintenance & Operations	27,972	44,914	-	(44,914)
Assessments	(195,388)	(179,494)	-	179,494
<b>0010 - General Fund Total</b>	<b>\$500,286</b>	<b>\$621,290</b>	<b>\$-</b>	<b>(\$621,290)</b>
<b>5800 - General Government Internal Services</b>				
Personnel Services	-	-	776,030	776,030
Fixed Costs	-	-	58,366	58,366
Maintenance & Operations	-	-	40,114	40,114
Assessments	-	-	10,187	10,187
<b>5800 - General Government Internal Services Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$884,697</b>	<b>\$884,697</b>
<b>Hearing Examiner Total</b>	<b>\$500,286</b>	<b>\$621,290</b>	<b>\$884,697</b>	<b>\$263,407</b>
<b>Human Resources</b>				
<b>0010 - General Fund</b>				
Personnel Services	6,205,815	6,567,648	-	(6,567,648)
Fixed Costs	606,433	514,138	-	(514,138)
Maintenance & Operations	1,150,892	2,366,947	-	(2,366,947)
Assessments	(5,934,557)	(6,501,677)	-	6,501,677
<b>0010 - General Fund Total</b>	<b>\$2,028,583</b>	<b>\$2,947,056</b>	<b>\$-</b>	<b>(\$2,947,056)</b>
<b>5550 - Third Party Liability Claims</b>				
Personnel Services	75,268	85,345	114,223	28,879
Fixed Costs	1,047,170	1,225,736	1,127,296	(98,440)
Maintenance & Operations	2,709,824	4,533,297	4,533,297	-
Assessments	1,859,100	1,565,171	1,684,211	119,040
<b>5550 - Third Party Liability Claims Total</b>	<b>\$5,691,363</b>	<b>\$7,409,549</b>	<b>\$7,459,028</b>	<b>\$49,479</b>
<b>5560 - Unemployment Compensation</b>				
Maintenance & Operations	885,633	1,040,000	1,040,000	-
Assessments	27,814	27,786	29,291	1,505
<b>5560 - Unemployment Compensation Total</b>	<b>\$913,447</b>	<b>\$1,067,786</b>	<b>\$1,069,291</b>	<b>\$1,505</b>

## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>5570 - Worker's Compensation</b>				
Personnel Services	1,984,939	2,165,016	2,064,352	(100,664)
Fixed Costs	619,634	632,307	699,924	67,617
Maintenance & Operations	14,458,605	14,690,032	14,690,032	-
Assessments	272,463	344,708	341,794	(2,913)
Reserves	-	-	780,456	780,456
<b>5570 - Worker's Compensation Total</b>	<b>\$17,335,640</b>	<b>\$17,832,063</b>	<b>\$18,576,558</b>	<b>\$744,495</b>
<b>5800 - General Government Internal Services</b>				
Personnel Services	-	-	7,682,431	7,682,431
Fixed Costs	-	-	551,554	551,554
Maintenance & Operations	-	-	2,695,295	2,695,295
Assessments	-	-	43,429	43,429
<b>5800 - General Government Internal Services Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$10,972,709</b>	<b>\$10,972,709</b>
<b>6050 - Deferred Compensation Trust</b>				
Personnel Services	198,966	225,542	209,535	(16,007)
Fixed Costs	17,098	18,026	20,814	2,788
Maintenance & Operations	119,617	140,600	145,600	5,000
Assessments	8,615	23,790	43,565	19,775
Reserves	-	69,723	-	(69,723)
<b>6050 - Deferred Compensation Trust Total</b>	<b>\$344,295</b>	<b>\$477,680</b>	<b>\$419,513</b>	<b>(\$58,167)</b>
<b>6430 - Health Care Trust Labor Management</b>				
Personnel Services	115,368,150	134,655,919	130,988,854	(3,667,065)
Maintenance & Operations	181,913	1,141,686	1,522,400	380,714
Assessments	183,046	249,583	222,072	(27,510)
<b>6430 - Health Care Trust Labor Management Total</b>	<b>\$115,733,108</b>	<b>\$136,047,188</b>	<b>\$132,733,326</b>	<b>(\$3,313,862)</b>
<b>6440 - Group Life Trust</b>				
Personnel Services	1,511,128	1,899,652	1,522,984	(376,668)
Assessments	2,466	9,464	8,910	(554)
<b>6440 - Group Life Trust Total</b>	<b>\$1,513,594</b>	<b>\$1,909,116</b>	<b>\$1,531,894</b>	<b>(\$377,221)</b>
<b>6460 - Dental Care Labor Management</b>				
Personnel Services	10,506,277	12,497,379	11,503,845	(993,534)
Maintenance & Operations	8,863	11,194	11,194	-
Debt Service	122	-	-	-
Assessments	17,905	30,866	25,196	(5,670)
Reserves	-	-	105,817	105,817
<b>6460 - Dental Care Labor Management Total</b>	<b>\$10,533,167</b>	<b>\$12,539,439</b>	<b>\$11,646,052</b>	<b>(\$893,387)</b>
<b>Human Resources Total</b>	<b>\$154,093,197</b>	<b>\$180,229,877</b>	<b>\$184,408,371</b>	<b>\$4,178,494</b>
<b>Information Technology</b>				
<b>5042 - IT Graphics Services</b>				
Personnel Services	5,044	-	-	-
Fixed Costs	1,560	-	-	-
Maintenance & Operations	1,324,260	1,682,008	-	(1,682,008)
Debt Service	3,941	-	-	-
<b>5042 - IT Graphics Services Total</b>	<b>\$1,334,805</b>	<b>\$1,682,008</b>	<b>\$-</b>	<b>(\$1,682,008)</b>

## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>5540 - Radio Communications Equipment</b>				
Personnel Services	1,433,015	1,377,802	1,470,130	92,328
Fixed Costs	61,715	54,317	64,506	10,189
Maintenance & Operations	2,323,325	2,585,785	2,480,420	(105,365)
Contributions & Transfers	5,000	-	-	-
Capital Outlay	112,130	240,000	601,075	361,075
Assessments	306,219	469,563	494,708	25,146
Reserves	-	-	786,774	786,774
<b>5540 - Radio Communications Equipment Total</b>	<b>\$4,241,404</b>	<b>\$4,727,467</b>	<b>\$5,897,612</b>	<b>\$1,170,146</b>
<b>5700 - Municipal Building Acquisition &amp; Operations</b>				
Personnel Services	978,497	1,033,688	-	(1,033,688)
Fixed Costs	1,284,507	1,137,189	-	(1,137,189)
Maintenance & Operations	549,487	365,263	-	(365,263)
Capital Outlay	10,363	450,000	-	(450,000)
Assessments	565,529	543,119	-	(543,119)
<b>5700 - Municipal Building Acquisition &amp; Operations Total</b>	<b>\$3,388,384</b>	<b>\$3,529,259</b>	<b>\$-</b>	<b>(\$3,529,259)</b>
<b>5800 - General Government Internal Services</b>				
Personnel Services	23,319,867	26,767,783	29,894,104	3,126,321
Fixed Costs	1,012,097	2,804,296	3,612,247	807,951
Maintenance & Operations	11,183,871	15,316,504	17,819,243	2,502,739
Debt Service	12,633	-	-	-
Capital Outlay	2,837,878	3,291,386	2,889,299	(402,087)
Assessments	1,059,730	1,237,484	159,541	(1,077,943)
Reserves	-	-	62,810	62,810
<b>5800 - General Government Internal Services Total</b>	<b>\$39,426,077</b>	<b>\$49,417,453</b>	<b>\$54,437,244</b>	<b>\$5,019,791</b>
<b>Information Technology Total</b>	<b>\$48,390,670</b>	<b>\$59,356,187</b>	<b>\$60,334,856</b>	<b>\$978,669</b>
<b>Library</b>				
<b>0010 - General Fund</b>				
Personnel Services	15,578,840	16,374,383	17,503,218	1,128,835
Fixed Costs	512,366	491,113	512,224	21,111
Maintenance & Operations	3,040,728	3,219,270	3,136,967	(82,303)
Capital Outlay	2,652,685	2,170,704	2,170,704	-
Assessments	320,694	285,049	2,670,232	2,385,182
<b>0010 - General Fund Total</b>	<b>\$22,105,312</b>	<b>\$22,540,520</b>	<b>\$25,993,345</b>	<b>\$3,452,826</b>
<b>1200 - Library Special Revenue</b>				
Fixed Costs	112,228	-	-	-
Maintenance & Operations	233,646	633,400	780,300	146,900
Capital Outlay	81,881	-	-	-
Reserves	-	41,440	18,996	(22,444)
<b>1200 - Library Special Revenue Total</b>	<b>\$427,755</b>	<b>\$674,840</b>	<b>\$799,296</b>	<b>\$124,456</b>
<b>Library Total</b>	<b>\$22,533,068</b>	<b>\$23,215,360</b>	<b>\$26,792,641</b>	<b>\$3,577,282</b>
<b>Municipal Court</b>				
<b>0010 - General Fund</b>				
Personnel Services	4,722,837	5,302,729	5,453,096	150,367
Fixed Costs	554,757	609,222	665,834	56,612
Maintenance & Operations	474,880	479,090	450,506	(28,584)
Assessments	661,687	738,549	1,666,466	927,917
<b>0010 - General Fund Total</b>	<b>\$6,414,160</b>	<b>\$7,129,589</b>	<b>\$8,235,902</b>	<b>\$1,106,313</b>

## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1020 - Courts Special Revenue</b>				
Personnel Services	82,937	114,714	119,816	5,102
Fixed Costs	4	1,548	-	(1,548)
Maintenance & Operations	7,875	33,500	39,500	6,000
<b>1020 - Courts Special Revenue Total</b>	<b>\$90,816</b>	<b>\$149,762</b>	<b>\$159,316</b>	<b>\$9,554</b>
<b>1650 - Traffic Enforcement, Engineering &amp; Education</b>				
Personnel Services	1,275,785	1,327,079	1,403,961	76,881
Fixed Costs	93,173	126,571	120,935	(5,636)
Maintenance & Operations	81,404	92,814	81,678	(11,136)
Debt Service	119	-	-	-
Assessments	22,060	180,053	254,620	74,566
<b>1650 - Traffic Enforcement, Engineering &amp; Education Total</b>	<b>\$1,472,541</b>	<b>\$1,726,518</b>	<b>\$1,861,194</b>	<b>\$134,676</b>
<b>4140 - PWE Parking Operating</b>				
Personnel Services	535,319	635,921	645,061	9,140
Fixed Costs	28,841	63,772	61,319	(2,453)
Maintenance & Operations	25,925	34,082	18,634	(15,448)
Assessments	10,384	52,396	65,506	13,109
<b>4140 - PWE Parking Operating Total</b>	<b>\$600,468</b>	<b>\$786,171</b>	<b>\$790,520</b>	<b>\$4,349</b>
<b>Municipal Court Total</b>	<b>\$8,577,986</b>	<b>\$9,792,040</b>	<b>\$11,046,931</b>	<b>\$1,254,891</b>
<b>Neighborhood &amp; Community Services</b>				
<b>0010 - General Fund</b>				
Personnel Services	7,211,558	8,256,950	8,804,417	547,466
Fixed Costs	(1,451,034)	1,152,996	1,140,149	(12,847)
Maintenance & Operations	6,490,820	10,220,134	11,100,058	879,924
Contributions & Transfers	84,814	-	400,000	400,000
Assessments	520,725	834,032	2,071,755	1,237,723
<b>0010 - General Fund Total</b>	<b>\$12,856,883</b>	<b>\$20,464,113</b>	<b>\$23,516,379</b>	<b>\$3,052,266</b>
<b>1145 - PWB Building &amp; Land Use Services</b>				
Personnel Services	271,163	100,000	90,942	(9,058)
Fixed Costs	17,357	1,152	-	(1,152)
Maintenance & Operations	380,041	1,196,000	1,195,770	(230)
Assessments	135,674	151,173	200,085	48,912
<b>1145 - PWB Building &amp; Land Use Services Total</b>	<b>\$804,234</b>	<b>\$1,448,325</b>	<b>\$1,486,797</b>	<b>\$38,472</b>
<b>1185 - NCS Special Revenue</b>				
Personnel Services	2,420,047	3,221,094	1,217,041	(2,004,053)
Fixed Costs	104,591	54,851	9,388	(45,463)
Maintenance & Operations	5,441,058	14,005,047	11,849,538	(2,155,509)
Contributions & Transfers	165,000	-	1,500,000	1,500,000
Debt Service	5	-	-	-
Capital Outlay	-	-	1,000,000	1,000,000
Assessments	192,914	217,265	279,372	62,107
Reserves	-	-	482,529	482,529
<b>1185 - NCS Special Revenue Total</b>	<b>\$8,323,616</b>	<b>\$17,498,257</b>	<b>\$16,337,868</b>	<b>(\$1,160,389)</b>
<b>5086 - Tacoma Training &amp; Employment Program</b>				
Maintenance & Operations	573,142	640,604	640,604	-
Debt Service	16	-	-	-
Assessments	432	10,399	19,878	9,479
<b>5086 - Tacoma Training &amp; Employment Program Total</b>	<b>\$573,590</b>	<b>\$651,003</b>	<b>\$660,482</b>	<b>\$9,479</b>
<b>Neighborhood &amp; Community Services Total</b>	<b>\$22,558,324</b>	<b>\$40,061,698</b>	<b>\$42,001,526</b>	<b>\$1,939,828</b>

## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Non-Departmental</b>				
<b>0010 - General Fund</b>				
Personnel Services	18,805,227	24,467,216	25,281,607	814,391
Fixed Costs	2,310,171	294,326	10,957,352	10,663,026
Maintenance & Operations	18,023,236	13,698,764	15,990,155	2,291,391
Contributions & Transfers	4,608,356	9,483,459	35,650,438	26,166,979
Debt Service	14,339,213	21,972,440	14,506,010	(7,466,430)
Capital Outlay	(11,781)	-	-	-
Assessments	(1,066,113)	(23,770)	557,545	581,315
<b>0010 - General Fund Total</b>	<b>\$57,008,310</b>	<b>\$69,892,436</b>	<b>\$102,943,108</b>	<b>\$33,050,672</b>
<b>Non-Departmental Total</b>	<b>\$57,008,310</b>	<b>\$69,892,436</b>	<b>\$102,943,108</b>	<b>\$33,050,672</b>
<b>Office of Management &amp; Budget</b>				
<b>0010 - General Fund</b>				
Personnel Services	857,668	2,231,925	-	(2,231,925)
Fixed Costs	94,246	102,895	-	(102,895)
Maintenance & Operations	52,816	405,730	-	(405,730)
Assessments	(447,442)	(1,307,379)	-	1,307,379
<b>0010 - General Fund Total</b>	<b>\$557,288</b>	<b>\$1,433,172</b>	<b>\$-</b>	<b>(\$1,433,172)</b>
<b>5016 - Finance Management &amp; Budget</b>				
Personnel Services	858,914	-	-	-
Fixed Costs	4,614	-	-	-
Maintenance & Operations	192,970	-	-	-
Assessments	223,333	-	-	-
<b>5016 - Finance Management &amp; Budget Total</b>	<b>\$1,279,830</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>5800 - General Government Internal Services</b>				
Personnel Services	-	-	2,656,872	2,656,872
Fixed Costs	-	-	103,652	103,652
Maintenance & Operations	-	-	343,882	343,882
Assessments	-	-	7,454	7,454
<b>5800 - General Government Internal Services Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$3,111,860</b>	<b>\$3,111,860</b>
<b>Office of Management &amp; Budget Total</b>	<b>\$1,837,118</b>	<b>\$1,433,172</b>	<b>\$3,111,860</b>	<b>\$1,678,688</b>
<b>Planning &amp; Development Services</b>				
<b>0010 - General Fund</b>				
Personnel Services	1,918,770	2,065,527	2,235,375	169,848
Fixed Costs	18,305	120,823	101,293	(19,530)
Maintenance & Operations	284,887	309,122	445,612	136,490
Contributions & Transfers	1,292,000	1,030,700	50,000	(980,700)
Assessments	16,354	134,975	502,684	367,709
<b>0010 - General Fund Total</b>	<b>\$3,530,316</b>	<b>\$3,661,147</b>	<b>\$3,334,964</b>	<b>(\$326,182)</b>
<b>1195 - Economic Development Grants</b>				
Personnel Services	118,977	-	-	-
Fixed Costs	-	226	-	(226)
Maintenance & Operations	399,723	1,344,522	834,549	(509,973)
Contributions & Transfers	95,146	100,000	176,235	76,235
Debt Service	175	-	-	-
Capital Outlay	47,986	20,000	-	(20,000)
Assessments	200	1,943	-	(1,943)
<b>1195 - Economic Development Grants Total</b>	<b>\$662,207</b>	<b>\$1,466,691</b>	<b>\$1,010,784</b>	<b>(\$455,907)</b>



## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>4110 - Permit Services Fund</b>				
Personnel Services	11,305,699	14,043,674	14,203,238	159,564
Fixed Costs	878,517	877,781	931,940	54,159
Maintenance & Operations	1,187,523	1,128,506	889,278	(239,228)
Contributions & Transfers	200,000	200,000	-	(200,000)
Debt Service	6,695	-	-	-
Capital Outlay	198,622	200,000	-	(200,000)
Assessments	1,690,375	2,372,373	2,389,638	17,265
Reserves	-	-	594,988	594,988
<b>4110 - Permit Services Fund Total</b>	<b>\$15,467,431</b>	<b>\$18,822,335</b>	<b>\$19,009,082</b>	<b>\$186,747</b>
<b>Planning &amp; Development Services Total</b>	<b>\$19,659,953</b>	<b>\$23,950,173</b>	<b>\$23,354,829</b>	<b>(\$595,342)</b>
<b>Police</b>				
<b>0010 - General Fund</b>				
Personnel Services	88,730,091	94,505,293	105,885,919	11,380,626
Fixed Costs	40,314,623	44,025,826	30,970,579	(13,055,247)
Maintenance & Operations	2,635,241	3,569,387	3,869,491	300,104
Contributions & Transfers	1,406,035	2,670,352	2,963,630	293,278
Debt Service	31,387	-	-	-
Capital Outlay	1,599,728	-	85,000	85,000
Assessments	2,962,765	4,094,113	10,900,387	6,806,274
<b>0010 - General Fund Total</b>	<b>\$137,679,870</b>	<b>\$148,864,972</b>	<b>\$154,675,006</b>	<b>\$5,810,035</b>
<b>1267 - TPD Special Revenue</b>				
Personnel Services	5,967,062	5,322,687	1,325,920	(3,996,767)
Fixed Costs	252,201	9,811	-	(9,811)
Maintenance & Operations	2,365,964	819,427	923,420	103,993
Debt Service	5	-	-	-
Capital Outlay	1,666,617	-	-	-
Assessments	207,085	322,794	32,174	(290,620)
Reserves	-	-	580,236	580,236
<b>1267 - TPD Special Revenue Total</b>	<b>\$10,458,934</b>	<b>\$6,474,719</b>	<b>\$2,861,750</b>	<b>(\$3,612,969)</b>
<b>1650 - Traffic Enforcement, Engineering &amp; Education</b>				
Personnel Services	2,879,306	2,903,692	3,079,635	175,943
Fixed Costs	2,260	-	24	24
Maintenance & Operations	1,392,381	1,426,860	1,341,344	(85,516)
Assessments	32,467	119,973	177,647	57,674
<b>1650 - Traffic Enforcement, Engineering &amp; Education Total</b>	<b>\$4,306,414</b>	<b>\$4,450,525</b>	<b>\$4,598,650</b>	<b>\$148,125</b>
<b>Police Total</b>	<b>\$152,445,217</b>	<b>\$159,790,216</b>	<b>\$162,135,406</b>	<b>\$2,345,190</b>
<b>Public Works</b>				
<b>0010 - General Fund</b>				
Personnel Services	2,210,027	3,472,668	4,206,352	733,684
Fixed Costs	821,913	835,651	789,124	(46,527)
Maintenance & Operations	625,187	293,246	322,314	29,068
Contributions & Transfers	22,018,487	15,291,957	-	(15,291,957)
Assessments	(10,504)	606	(431,739)	(432,345)
<b>0010 - General Fund Total</b>	<b>\$25,665,110</b>	<b>\$19,894,129</b>	<b>\$4,886,051.22</b>	<b>(\$15,008,078)</b>
<b>1050 - PWS Transportation Revenues</b>				
Contributions & Transfers	-	-	8,127,300	8,127,300
Debt Service	-	-	230,816	230,816
Reserves	-	-	1,181,884	1,181,884
<b>1050 - PWS Transportation Revenues Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$9,540,000.00</b>	<b>\$9,540,000</b>

## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1060 - PWS Transportation Capital &amp; Engineering</b>				
Personnel Services	12,088,127	-	-	(0)
Fixed Costs	1,441,922	354	-	(354)
Maintenance & Operations	3,691,534	640,000	-	(640,000)
Contributions & Transfers	3,620,899	-	-	-
Debt Service	436,568	233,040	-	(233,040)
Capital Outlay	40,146,831	37,306,989	20,428,691	(16,878,298)
Assessments	1,931,625	886,543	-	(886,543)
<b>1060 - PWS Transportation Capital &amp; Engineering Total</b>	<b>\$63,357,506</b>	<b>\$39,066,926</b>	<b>\$20,428,691.00</b>	<b>(\$18,638,235)</b>
<b>1065 - PWS Ops, Engineering &amp; Transportation</b>				
Personnel Services	8,706,183	19,518,150	21,819,529	2,301,379
Fixed Costs	1,751,304	4,651,432	4,151,227	(500,205)
Maintenance & Operations	4,011,406	8,175,979	11,084,272	2,908,293
Contributions & Transfers	875,851	-	595,000	595,000
Debt Service	15,410	-	-	-
Capital Outlay	42,949	65,000	-	(65,000)
Assessments	1,208,855	3,563,233	5,988,438	2,425,205
<b>1065 - PWS Ops, Engineering &amp; Transportation Total</b>	<b>\$16,611,958</b>	<b>\$35,973,794</b>	<b>\$43,638,465.84</b>	<b>\$7,664,672</b>
<b>1070 - PWS Transportation Benefit District</b>				
Contributions & Transfers	3,713,430	4,792,894	\$15,845,790.00	11,052,897
<b>1070 - PWS Transportation Benefit District Total</b>	<b>\$3,713,430</b>	<b>\$4,792,894</b>	<b>\$15,845,790.00</b>	<b>\$11,052,897</b>
<b>1080 - 2% GET Gross Earnings Tax (Street Ops Maint)</b>				
Contributions & Transfers	6,184,507	13,085,638	-	(13,085,638)
<b>1080 - 2% GET Gross Earnings Tax (Street Ops Maint) Total</b>	<b>\$6,184,507</b>	<b>\$13,085,638</b>	<b>\$-</b>	<b>(\$13,085,638)</b>
<b>1085 - Voted Streets Initiative</b>				
Personnel Services	-	-	5,207,888	5,207,888
Fixed Costs	-	-	503,885	503,885
Maintenance & Operations	-	-	29,282,722	29,282,722
Contributions & Transfers	-	-	4,340,198	4,340,198
Assessments	-	-	613,460	613,460
<b>1085 - Voted Streets Initiative Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$39,948,153</b>	<b>\$39,948,153</b>
<b>1100 - PWF Property Management</b>				
Personnel Services	263,735	278,552	236,552	(42,000)
Fixed Costs	2,901	4	92,179	92,175
Maintenance & Operations	91,967	220,660	168,700	(51,960)
Capital Outlay	565,427	304,400	300,000	(4,400)
Assessments	27,908	171,311	118,689	(52,622)
Reserves	-	-	512,136	512,136
<b>1100 - PWF Property Management Total</b>	<b>\$951,938</b>	<b>\$974,927</b>	<b>\$1,428,256</b>	<b>\$453,329</b>
<b>1140 - PWE Paths &amp; Trails Reserve</b>				
Personnel Services	11,747	-	-	-
Fixed Costs	2	2	-	(2)
Contributions & Transfers	40,000	-	-	-
Debt Service	419	-	-	-
Capital Outlay	2,185,563	5,527,904	3,746,867	(1,781,037)
Assessments	5,090	25,707	-	(25,707)
Reserves	-	7,850	-	(7,850)
<b>1140 - PWE Paths &amp; Trails Reserve Total</b>	<b>\$2,242,820</b>	<b>\$5,561,463</b>	<b>\$3,746,867</b>	<b>(\$1,814,596)</b>

## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>1145 - PWB Building &amp; Land Use Services</b>				
Personnel Services	73,175	-	-	-
Fixed Costs	17,357	-	-	-
Maintenance & Operations	380,041	-	-	-
Capital Outlay	197,989	-	-	-
Assessments	135,674	-	-	-
<b>1145 - PWB Building &amp; Land Use Services Total</b>	<b>\$804,234</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>1650 - Traffic Enforcement, Engineering &amp; Education</b>				
Personnel Services	109,357	53,094	305,520	252,426
Fixed Costs	-	-	2	2
Maintenance & Operations	107,489	259,800	-	(259,800)
Contributions & Transfers	43,000	-	-	-
Assessments	407	736	32,099	31,362
<b>1650 - Traffic Enforcement, Engineering &amp; Education Total</b>	<b>\$260,254</b>	<b>\$313,630</b>	<b>\$337,620</b>	<b>\$23,990</b>
<b>3216 - Police Facility 2002</b>				
Debt Service	78,130	-	-	-
<b>3216 - Police Facility 2002 Total</b>	<b>\$78,130</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>3217 - Parking Garage Capital Projects</b>				
Contributions & Transfers	176,333	-	-	-
Capital Outlay	(27,121)	-	-	-
<b>3217 - Parking Garage Capital Projects Total</b>	<b>\$149,212</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>4120 - PW Tacoma Rail Mountain Division</b>				
Personnel Services	800,601	1,147,398	1,380,000	232,602
Fixed Costs	606,375	691,529	386,594	(304,935)
Maintenance & Operations	927,175	1,877,428	1,930,188	52,760
Debt Service	110,250	105,600	41,412	(64,188)
Capital Outlay	1,569,335	-	-	-
Assessments	296,004	257,704	325,333	67,629
<b>4120 - PW Tacoma Rail Mountain Division Total</b>	<b>\$4,309,740</b>	<b>\$4,079,659</b>	<b>\$4,063,527</b>	<b>(\$16,132)</b>
<b>4140 - PWE Parking Operating</b>				
Personnel Services	2,137,168	2,630,281	2,173,806	(456,475)
Fixed Costs	443,273	423,798	361,269	(62,529)
Maintenance & Operations	3,833,403	3,995,646	4,484,344	488,698
Contributions & Transfers	97,670	-	-	-
Debt Service	4,455,432	6,666,900	6,185,404	(481,496)
Capital Outlay	24,051	103,500	300,000	196,500
Assessments	165,406	678,774	890,537	211,764
<b>4140 - PWE Parking Operating Total</b>	<b>\$11,156,403</b>	<b>\$14,498,899</b>	<b>\$14,395,361</b>	<b>(\$103,538)</b>
<b>4450 - Union Station</b>				
Maintenance & Operations	9,337	9,600	9,600	-
Debt Service	4,315,260	3,567,805	7,953,364	4,385,559
<b>4450 - Union Station Total</b>	<b>\$4,324,597</b>	<b>\$3,577,405</b>	<b>\$7,962,964</b>	<b>\$4,385,559</b>
<b>5400 - PW Fleet Equipment Rental</b>				
Personnel Services	7,529,663	8,644,201	9,542,941	898,739
Fixed Costs	4,013,684	623,612	634,752	11,140
Maintenance & Operations	(18,416)	625,254	565,760	(59,494)
Contributions & Transfers	7,708	-	-	-
Debt Service	37	-	-	-
Capital Outlay	3,893,697	6,384,000	9,062,544	2,678,544
Assessments	1,909,563	1,447,689	1,977,528	529,839
Reserves	-	-	500,000	500,000
<b>5400 - PW Fleet Equipment Rental Total</b>	<b>\$17,335,935</b>	<b>\$17,724,756</b>	<b>\$22,283,525</b>	<b>\$4,558,769</b>

## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>5453 - PWS Asphalt Plant</b>				
Personnel Services	584,502	435,966	416,152	(19,814)
Fixed Costs	143,855	184,394	198,953	14,559
Maintenance & Operations	1,536,864	1,696,055	2,707,640	1,011,585
Contributions & Transfers	2,631	-	-	-
Debt Service	212	-	-	-
Assessments	248,224	151,037	232,310	81,274
Reserves	-	205,431	1,244,945	1,039,514
<b>5453 - PWS Asphalt Plant Total</b>	<b>\$2,516,289</b>	<b>\$2,672,883</b>	<b>\$4,800,000</b>	<b>\$2,127,117</b>
<b>5700 - Municipal Building Acquisition &amp; Operations</b>				
Personnel Services	3,266,170	3,740,463	3,783,375	42,912
Fixed Costs	277,483	316,673	267,603	(49,070)
Maintenance & Operations	2,303,198	4,274,081	4,269,885	(4,196)
Capital Outlay	2,345,659	3,452,400	-	(3,452,400)
Assessments	449,136	472,632	744,505	271,873
Reserves	-	288,302	76,700	(211,602)
<b>5700 - Municipal Building Acquisition &amp; Operations Total</b>	<b>\$8,641,646</b>	<b>\$12,544,550</b>	<b>\$9,142,068</b>	<b>(\$3,402,482)</b>
<b>Public Works Total</b>	<b>\$168,303,708</b>	<b>\$174,761,553</b>	<b>\$202,447,339</b>	<b>\$27,685,786</b>
<b>Retirement</b>				
<b>6100 - Employees Retirement</b>				
Personnel Services	1,795,798	1,933,889	1,906,027	(27,862)
Fixed Costs	252,064	257,387	293,991	36,604
Maintenance & Operations	137,476,016	161,051,162	178,369,182	17,318,020
Debt Service	181,904	-	-	-
Capital Outlay	8,310	-	-	-
Assessments	352,314	508,189	449,938	(58,251)
Reserves	-	151,408,154	157,613,756	6,205,602
<b>6100 - Employees Retirement Total</b>	<b>\$140,066,406</b>	<b>\$315,158,781</b>	<b>\$338,632,895</b>	<b>\$23,474,113</b>
<b>6120 - Relief &amp; Pension Police</b>				
Personnel Services	166,236	309,530	240,949	(68,581)
Fixed Costs	9,241	13,112	16,327	3,215
Maintenance & Operations	7,570,489	9,009,347	9,425,733	416,386
Debt Service	45	-	-	-
Assessments	47,198	90,261	66,959	(23,302)
Reserves	-	-	64,035	64,035
<b>6120 - Relief &amp; Pension Police Total</b>	<b>\$7,793,209</b>	<b>\$9,422,250</b>	<b>\$9,814,002</b>	<b>\$391,752</b>
<b>6150 - Relief &amp; Pension Firefighters</b>				
Personnel Services	167,101	311,530	242,949	(68,581)
Fixed Costs	9,241	13,112	16,327	3,215
Maintenance & Operations	10,215,121	12,025,256	12,066,120	40,864
Debt Service	25	-	-	-
Assessments	53,794	96,445	73,817	(22,628)
Reserves	-	-	65,599	65,599
<b>6150 - Relief &amp; Pension Firefighters Total</b>	<b>\$10,445,281</b>	<b>\$12,446,343</b>	<b>\$12,464,812</b>	<b>\$18,468</b>
<b>6470 - Health Care Trust Firefighters</b>				
Personnel Services	5,310,656	7,000,000	7,028,000	28,000
Assessments	8,774	26,676	32,636	5,961
<b>6470 - Health Care Trust Firefighters Total</b>	<b>\$5,319,430</b>	<b>\$7,026,676</b>	<b>\$7,060,636</b>	<b>\$33,961</b>

## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>6480 - Health Care Trust Police</b>				
Personnel Services	3,734,874	5,500,000	6,538,000	1,038,000
Debt Service	35	-	-	-
Assessments	9,672	27,293	30,833	3,540
<b>6480 - Health Care Trust Police Total</b>	<b>\$3,744,582</b>	<b>\$5,527,293</b>	<b>\$6,568,833</b>	<b>\$1,041,540</b>
<b>Retirement Total</b>	<b>\$167,368,908</b>	<b>\$349,581,343</b>	<b>\$374,541,178</b>	<b>\$24,959,835</b>
<b>Tacoma Public Utilities</b>				
<b>4500 - Rail</b>				
Personnel Services	25,989,870	30,931,089	31,543,815	612,725
Fixed Costs	5,076,460	5,471,561	5,889,035	417,474
Maintenance & Operations	12,297,438	13,404,568	14,402,257	997,689
Contributions & Transfers	4,731,155	5,227,000	5,331,455	104,455
Debt Service	912,817	1,431,736	1,799,885	368,149
Capital Outlay	3,138,658	5,967,000	4,298,543	(1,668,457)
Assessments	2,206,092	3,210,303	3,378,206	167,904
<b>4500 - Rail Total</b>	<b>\$54,352,490</b>	<b>\$65,643,257</b>	<b>\$66,643,196</b>	<b>\$999,939</b>
<b>4600 - Water Utility</b>				
Personnel Services	39,282,323	50,226,810	54,522,063	4,295,253
Fixed Costs	6,973,858	8,385,955	10,208,388	1,822,433
Maintenance & Operations	20,250,180	29,350,910	31,157,223	1,806,313
Contributions & Transfers	12,372,998	12,776,579	13,709,380	932,801
Debt Service	47,373,439	47,305,317	53,012,978	5,707,661
Capital Outlay	-	6,222,588	8,010,973	1,788,385
Assessments	17,606,480	19,514,656	20,942,765	1,428,110
<b>4600 - Water Utility Total</b>	<b>\$143,859,279</b>	<b>\$173,782,815</b>	<b>\$191,563,770</b>	<b>\$17,780,955</b>
<b>4700 - Power</b>				
Personnel Services	164,119,265	189,746,992	200,498,764	10,751,772
Fixed Costs	17,377,706	20,867,139	26,831,114	5,963,975
Maintenance & Operations	372,863,048	440,483,911	416,613,506	(23,870,405)
Contributions & Transfers	54,241,367	53,614,685	64,840,371	11,225,686
Debt Service	113,625,582	166,747,478	66,995,223	(99,752,255)
Capital Outlay	45,648,403	67,329,440	69,740,000	2,410,560
Assessments	45,692,293	54,060,281	59,245,222	5,184,940
<b>4700 - Power Total</b>	<b>\$813,567,665</b>	<b>\$992,849,926</b>	<b>\$904,764,200</b>	<b>(\$88,085,726)</b>
<b>4800 - TPU Self Insurance Claim</b>				
Fixed Costs	5	-	-	-
Maintenance & Operations	987,829	3,000,700	3,505,600	504,900
Assessments	265,537	237,511	256,654	19,143
<b>4800 - TPU Self Insurance Claim Total</b>	<b>\$1,253,371</b>	<b>\$3,238,211</b>	<b>\$3,762,254</b>	<b>\$524,043</b>
<b>4805 - TPU Low Income Assistance</b>				
Contributions & Transfers	792,618	1,980,000	2,000,000	20,000
<b>4805 - TPU Low Income Assistance Total</b>	<b>\$792,618</b>	<b>\$1,980,000</b>	<b>\$2,000,000</b>	<b>\$20,000</b>
<b>5050 - TPU Fleet Service</b>				
Personnel Services	5,739,456	5,847,034	6,643,451	796,417
Fixed Costs	999,303	1,215,656	1,125,134	(90,522)
Maintenance & Operations	616,702	708,828	2,204,377	1,495,549
Capital Outlay	6,877,989	24,342,000	13,418,000	(10,924,000)
Assessments	1,561,140	1,303,466	1,369,113	65,647
<b>5050 - TPU Fleet Service Total</b>	<b>\$15,794,589</b>	<b>\$33,416,984</b>	<b>\$24,760,076</b>	<b>(\$8,656,908)</b>
<b>Tacoma Public Utilities Total</b>	<b>\$1,029,620,013</b>	<b>\$1,270,911,193</b>	<b>\$1,193,493,496</b>	<b>(\$77,417,697)</b>

## Expenditures by Department & Fund with Category

	2013-2014 Actual	2015-2016 Adopted Budget	2017-2018 Proposed Budget	2017-2018 O / (U) 2015-2016
<b>Tacoma Venues &amp; Events</b>				
<b>1180 - Tourism &amp; Conventions</b>				
Contributions & Transfers	5,722,330	6,664,782	7,025,752	360,970
<b>1180 - Tourism &amp; Conventions Total</b>	<b>\$5,722,330</b>	<b>\$6,664,782</b>	<b>\$7,025,752</b>	<b>\$360,970</b>
<b>4165 - Convention Center</b>				
Personnel Services	2,770,327	3,271,225	3,713,531	442,305
Fixed Costs	385,270	421,217	353,147	(68,070)
Maintenance & Operations	3,848,172	4,146,964	4,577,822	430,858
Contributions & Transfers	-	-	200,000	200,000
Debt Service	7,131,826	11,529,233	12,409,041	879,808
Capital Outlay	18,360	450,000	-	(450,000)
Assessments	811,303	1,115,148	1,051,100	(64,048)
<b>4165 - Convention Center Total</b>	<b>\$14,965,258</b>	<b>\$20,933,787</b>	<b>\$22,304,641</b>	<b>\$1,370,853</b>
<b>4170 - Cheney Stadium</b>				
Fixed Costs	88,129	114,458	94,477	(19,981)
Maintenance & Operations	141,829	142,750	141,385	(1,365)
Contributions & Transfers	26,428	-	-	-
Debt Service	2,683,507	2,574,371	2,663,771	89,400
Capital Outlay	341,495	-	-	-
Assessments	-	43,448	49,536	6,088
Reserves	-	150,000	300,000	150,000
<b>4170 - Cheney Stadium Total</b>	<b>\$3,281,387</b>	<b>\$3,025,027</b>	<b>\$3,249,169</b>	<b>\$224,142</b>
<b>4180 - Tacoma Dome</b>				
Personnel Services	5,526,550	5,537,420	6,170,926	633,506
Fixed Costs	372,566	436,639	405,091	(31,548)
Maintenance & Operations	4,119,049	4,284,580	7,663,403	3,378,823
Contributions & Transfers	293,966	-	-	-
Debt Service	475,220	903,061	923,061	20,000
Capital Outlay	97,244	900,000	900,000	-
Assessments	421,826	803,998	1,050,069	246,072
<b>4180 - Tacoma Dome Total</b>	<b>\$11,306,421</b>	<b>\$12,865,698</b>	<b>\$17,112,550</b>	<b>\$4,246,852</b>
<b>4190 - Performing Arts</b>				
Personnel Services	808	-	-	-
Fixed Costs	158,623	191,244	160,694	(30,550)
Maintenance & Operations	3,041,969	1,467,384	1,556,281	88,897
Contributions & Transfers	-	1,500,000	3,000,000	1,500,000
Debt Service	3,463,801	166,000	-	(166,000)
Capital Outlay	-	1,000,000	1,000,000	-
Assessments	101,674	111,372	189,673	78,301
Reserves	-	-	11,290	11,290
<b>4190 - Performing Arts Total</b>	<b>\$6,766,874</b>	<b>\$4,436,000</b>	<b>\$5,917,938</b>	<b>\$1,481,938</b>
<b>6795 - Public Facilities Districts</b>				
Fixed Costs	437,667	-	-	-
Maintenance & Operations	4,138	-	5,000	5,000
Contributions & Transfers	4,810,195	6,063,610	6,632,884	569,274
<b>6795 - Public Facilities Districts Total</b>	<b>\$5,252,000</b>	<b>\$6,063,610</b>	<b>\$6,637,884</b>	<b>\$574,274</b>
<b>Tacoma Venues &amp; Events Total</b>	<b>\$47,294,272</b>	<b>\$53,988,904</b>	<b>\$62,247,933</b>	<b>\$8,259,029</b>

# Capital Budget

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## Overview

The Capital Budget is derived from the Capital Facilities Program (CFP), a six-year planning and financial document that prioritizes capital improvements the City intends to build in the next six years and a plan for how to pay for those improvements. The 2017-2022 Capital Facilities Plan does not appropriate funds, but rather it functions as a budgeting tool. The first two years of the CFP inform the City's Capital Budget, which represents actual appropriations and funding commitments.

## Capital Budget Components

The following section provides a brief overview of the capital projects that are funded in the 2017-2018 biennium.

### Summary

Arranged by CFP project sections, this summary includes project titles and total new funding for the 2017-2018 biennium, and it indicates projects' previous appropriations if applicable.

### Appropriation Plan

Arranged by CFP project sections, this plan provides a description of the projects and more details about specific funding sources.

There are two categories of confirmed funding for capital projects:

- **Carryforward (Previously Appropriated)** – Funding that has been appropriated in a previous biennium by City Council for spending. This does not represent new funding for projects.
- **New Appropriation** – Funding that has not been previously appropriated by City Council. Examples include new grants, additional revenues, or use of cash reserves that are confirmed in 2017-2018.

***Note:** Carryforward funding is based on biennium-end projections for 2015-2016. Variations from these projections may result in revised carryforward amounts.*

The 2017-2018 appropriation plan does not include potential funding or funding that has not been confirmed or received by the City (additional grants, for example). If needed, additional appropriation will be approved for capital projects during the budget amendment and modification processes.

## Funding Summary

This section provides an overview of the sources of funding for the Capital Facilities Program. The New Funding identified in 2017-2018 is appropriated within the Capital Budget. This section includes the following reports:

- **Funding Summary Report**, which identifies totals for each funding source within the Capital Budget.
- **Funding Detail Report**, which identifies all projects by funding source and their expenditure amounts.

## Operating Impact Report

Before projects are included in the CFP, they are analyzed to determine their financial impact on operations, operating expenditures, and revenues. The total costs of each approved project are identified as part of the capital budgeting process and associated operating expenses are either included in the current operating budget or reductions taken elsewhere in the operating budget to absorb the additional operating costs.

- When and if this is applicable and significant, the impact has been stated in the Expenditures Summary Section in the appropriate Department Section of this budget document.
- Often there is no negative financial impact to the operating budget, as the capital project will result in a reduction to maintenance and operation costs.
- Some capital projects are deferred maintenance projects. In those instances, no ongoing maintenance impact is shown, as the project is focused on current operations, not an expansion of services.

## Appropriating Capital Projects

Unlike the operating budget, which sets appropriation levels for the two years of the upcoming biennium, the Capital Budget establishes multi-year or long-term appropriation authority. Once approved by the City Council, the Capital Budget establishes the appropriation or spending authority for the duration (life) of each project. Amounts approved remain without fiscal limitation until expended or unencumbered by a future ordinance.

## Utilities

Although utility capital projects are shown with the General Government Capital Projects, utility projects are budgeted differently. Utility capital projects do not use multi-year appropriation. Rather, each utility only requests capital appropriation for the two-years of the upcoming biennium. Any projects that are not completed in the biennium will then be funded in the next biennium's capital appropriation.

## Capital Facilities Program

Please refer to the City of Tacoma 2017-2022 Capital Facilities Program for more information about potential funding, particular projects, or program areas.



## 2017-2018 Capital Projects Summary

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Community Development</b>	<b>8,600,000</b>	<b>5,433,000</b>	<b>14,033,000</b>
2011-2014 Business District Allocation		618,000	618,000
2015-2016 Redevelopment Area Catalytic Project		135,000	135,000
2017-2018 Infrastructure Fund	250,000		250,000
Eastside Community Center and Campus	5,000,000		5,000,000
Hilltop Transit Oriented Development		300,000	300,000
Links to Opportunity		2,480,000	2,480,000
Municipal Dock Deck Demolition	950,000		950,000
NCS Teen Home	500,000	500,000	1,000,000
NCS Youth Drop In Overnight Center	500,000	1,000,000	1,500,000
Neighborhood Projects 2013-2014		400,000	400,000
Site 12 Seawall	1,400,000		1,400,000
<b>Cultural Facilities</b>	<b>24,687,500</b>	<b>4,015,864</b>	<b>28,703,364</b>
Performing Arts Theaters Capital Campaign Contribution	3,000,000	1,500,000	4,500,000
Performing Arts Theaters Capital Projects Management	1,000,000	1,000,000	2,000,000
Prairie Line Trail Historic Interpretation Project		440,000	440,000
South Tacoma Gateway Public Art		122,521	122,521
Tacoma Dome Bowl Seating	13,200,000		13,200,000
Tacoma Dome Dressing Room and Production Renovation	3,937,500		3,937,500
Tacoma Dome Event Level Restrooms	450,000	850,000	1,300,000
Tacoma Dome Fire Alarm Upgrade	1,350,000		1,350,000
Tacoma Dome Loading Docks	500,000		500,000
Tacoma Dome Office Reconstruction	450,000		450,000
Tacoma Dome Security Modernization	800,000		800,000
Water Flume Line Trail and Oak Tree Park		103,343	103,343
<b>General Government Municipal Facilities</b>	<b>1,386,572</b>	<b>1,850,000</b>	<b>3,236,572</b>
CityNet MPLS Phase 2 - HFC Network Replacement	305,572		305,572
FM: Beacon Center, Exterior Refurbishment	277,000		277,000
FM: Lighthouse Center, Window Replacement	110,000		110,000
FM: Pt Defiance Senior Center, Roof Replacement	94,000		94,000
FM: TMB - Elevator Upgrades		1,850,000	1,850,000
FM: TMB, 10th Floor - Tenant Improvement	600,000		600,000
<b>Libraries</b>	<b>837,000</b>		<b>837,000</b>
Kobetich Branch Library Refurbishment	95,000		95,000
Main Library Elevator Upgrade	90,000		90,000
RFID Phase 3	202,000		202,000
South Tacoma Branch Library Refurbishment	450,000		450,000
<b>Local Improvement Districts</b>	<b>56,750</b>	<b>338,043</b>	<b>394,793</b>
LID 8660- Alley Paving	43,006	155,151	198,157
LID 8662R - Bennett Street	13,744	182,892	196,636

## 2017-2018 Capital Projects Summary

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Parks and Open Space</b>	<b>350,000</b>	<b>845,000</b>	<b>1,195,000</b>
Central Park Phase II		145,000	145,000
Prairie Line Trail- Art Park	350,000	550,000	900,000
Waterway Park		150,000	150,000
<b>Public Safety</b>	<b>213,000</b>	<b>702,000</b>	<b>915,000</b>
FM: Former Fire Station #15, Renovation	133,000	702,000	835,000
FM: Police/Fleet Warehouse, Parking Lot Restoration	80,000		80,000
<b>Transportation</b>	<b>32,567,552</b>	<b>67,115,550</b>	<b>99,683,102</b>
17-18 Neighborhood Programs	250,000		250,000
17-18 Traffic Enhancements	250,000		250,000
2014 Sidewalk Reconstruction Project		1,217,940	1,217,940
34th St. Bridge - Pacific Ave. to B St.		76,000	76,000
56th Street S. and Cirque Drive Corridor Improvements	8,625,660	2,997,000	11,622,660
Bicycle & Pedestrian Education, Encouragement, and Safety Program	60,000	153,622	213,622
Capital Sidewalk Program	500,000	137,000	637,000
City Contribution to Streets Initiative	6,000,000	3,000,000	9,000,000
E 29th Street Roundabout & Extension	1,500,000		1,500,000
East 64th Street : Pacific to McKinley	600,000	250,000	850,000
F16-D Puyallup River Bridge Replacement		404,000	404,000
Hilltop and South Downtown Pedestrian Improvements		1,115,000	1,115,000
Historic Water Ditch Trail- Phase III & IV	112,000	2,914,828	3,026,828
Lincoln Business District Streetscape	85,000	5,042,860	5,127,860
North 21st Street: Adams to Pearl		200,000	200,000
North 37th Street Connector Trail	37,000	103,000	140,000
Pipeline Trail/Cross County Commuter Connector-- Phase II	2,497,867	290,000	2,787,867
Prairie Line Trail Phase I	600,000	4,017,702	4,617,702
Prairie Line Trail Phase II	150,000	915,511	1,065,511
Puyallup Avenue Improvements		200,000	200,000
Puyallup Bridge F16A & F16B Replacement	3,000,000	38,886,043	41,886,043
Safe Routes to School Improvements	500,000		500,000
School Speed Zone Beacons	1,070,000		1,070,000
Schuster Parkway Promenade		1,467,786	1,467,786
Sidewalk Abatement Program		1,010,714	1,010,714
South Stevens/Tyler/66th Bike and Pedestrian Connector		96,378	96,378
South Tacoma Business District Streetscape	1,200,000	1,000,000	2,200,000
SR 7 (Pac Ave) Signal Corridor Improvements		995,166	995,166
Streets Initiative Gravel Streets	1,000,000		1,000,000
Taylor Way Rehabilitation	4,354,300		4,354,300
Thea Foss - Site 10 Esplanade	175,725	130,000	305,725
Traffic Model Update/Mode Choice/Pvmt Mgmt Integration Project		495,000	495,000

## 2017-2018 Capital Projects Summary

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Solid Waste</b>	<b>3,920,500</b>	<b>6,937,000</b>	<b>10,857,500</b>
Solid Waste Management Facilities Upgrades and Maintenance	3,920,500	6,937,000	10,857,500
<b>Surface Water</b>	<b>24,866,441</b>	<b>23,620,000</b>	<b>48,486,441</b>
Facilities Projects	113,816	6,000,000	6,113,816
Surface Water Collection System Projects	17,030,678	13,050,000	30,080,678
Treatment and Low Impact Projects	7,721,947	4,570,000	12,291,947
<b>Wastewater</b>	<b>41,861,496</b>	<b>26,825,000</b>	<b>68,686,496</b>
Central Treatment Plant Improvements	14,984,731	14,300,000	29,284,731
North End Treatment Plant Projects	1,388,670	1,250,000	2,638,670
Pump Station Projects	1,496,938	2,175,000	3,671,938
Wastewater Collection System Projects	23,991,157	9,100,000	33,091,157
<b>Tacoma Power</b>	<b>173,058,000</b>	<b>182,493,440</b>	<b>355,551,440</b>
CLICK! Network	6,139,000	5,224,000	11,363,000
General Plant	6,602,000	8,333,440	14,935,440
Power Generation	47,124,000	66,071,000	113,195,000
Power Management	28,850,000	22,378,000	51,228,000
T&D Projects	52,391,000	59,160,000	111,551,000
Utility Technology Services	31,952,000	21,327,000	53,279,000
<b>Tacoma Rail</b>	<b>1,350,000</b>	<b>791,500</b>	<b>2,141,500</b>
Intelligent Transportation Systems (ITS) Strategic Rail	350,000		350,000
Grade Crossings Camera Installations			
Locomotive Fleet Repower and Modernization Projects	1,000,000		1,000,000
Taylor Way Wye Track Rehabilitation		445,000	445,000
Transfer Yard Connection		346,500	346,500
<b>Tacoma Water</b>	<b>44,944,092</b>	<b>31,425,281</b>	<b>76,369,373</b>
General Improvements	3,685,133	4,162,335	7,847,468
RWSS Cost Share Eligible Projects	1,493,403	851,094	2,344,497
Water Distribution	26,550,783	17,782,536	44,333,319
Water Quality	4,421,000	720,000	5,141,000
Water Supply/Transmission/Storage	8,793,773	7,909,316	16,703,089
<b>Grand Total</b>	<b>\$ 358,698,903</b>	<b>\$ 352,391,678</b>	<b>\$ 711,090,581</b>



## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Community Development</b>			
<b>2011-2014 Business District Allocation</b>		<b>618,000</b>	<b>618,000</b>
This project is for capital enhancements in the 15 designated Neighborhood Business Districts.			
City-REET		618,000	618,000
<b>2015-2016 Redevelopment Area Catalytic Project</b>		<b>135,000</b>	<b>135,000</b>
Project funds will assist various projects in support of Community Economic Development. Projects include: pedestrian connections, installation of sidewalks, landscaping, signage, park improvements, street improvements, gateways and art installation.			
City-General Fund		75,000	75,000
City-REET		60,000	60,000
<b>2017-2018 Infrastructure Fund</b>	<b>250,000</b>		<b>250,000</b>
Funds to cost-share off-site improvements to enable the development of substantial market rate residential and office projects in downtown Tacoma that may not otherwise occur due to inadequate or antiquated public infrastructure.			
City-General Fund	125,000		125,000
City-REET	125,000		125,000
<b>Eastside Community Center and Campus</b>	<b>5,000,000</b>		<b>5,000,000</b>
The Eastside community center is public-private partnership that will build out a school campus to bring a swimming pool, a gym, after-school activities, and nature hikes to the Eastside neighborhood.			
City-General Fund	3,500,000		3,500,000
City-REET	1,500,000		1,500,000
<b>Hilltop Transit Oriented Development</b>		<b>300,000</b>	<b>300,000</b>
Using 2015-2016 catalytic funding, this project will construct off-site improvements required for development of 1.25 acres in the Hilltop.			
City-General Fund		75,000	75,000
City-REET		75,000	75,000
Grant-Federal		150,000	150,000

## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Links to Opportunity</b>		<b>2,480,000</b>	<b>2,480,000</b>
This project will include a Multimodal Mobility Plan and streetscape design to address non-vehicular access to the Tacoma Link Expansion Project. The project will also include an Equity and Empowerment Initiative focused on job access to encourage economic development in the Hilltop area of downtown Tacoma.			
City-Contribution from Other Fund		50,000	50,000
City-Gas Tax - Fund 1060		168,855	168,855
City-REET		261,145	261,145
Grant-Federal		2,000,000	2,000,000
<b>Municipal Dock Deck Demolition</b>	<b>950,000</b>		<b>950,000</b>
Project includes demolition and complete removal of the timber elements including the deck and the stringers and timber header beams to eliminate further deterioration.			
City-General Fund	950,000		950,000
<b>NCS Teen Home</b>	<b>500,000</b>	<b>500,000</b>	<b>1,000,000</b>
NCS Teen Home			
Other-Local Contribution		250,000	250,000
Fund_Reserve-1185 - NCS Special Revenue	500,000	250,000	750,000
<b>NCS Youth Drop In Overnight Center</b>	<b>500,000</b>	<b>1,000,000</b>	<b>1,500,000</b>
NCS Drop In Overnight Center (Youth)			
Other-Local Contribution		250,000	250,000
Fund_Reserve-1185 - NCS Special Revenue	500,000	750,000	1,250,000
<b>Neighborhood Projects 2013-2014</b>		<b>400,000</b>	<b>400,000</b>
Capital Projects identified in partnership with Neighborhood Councils through Innovative Grant process, Neighborhood Action Strategies, and/or direct requests.			
City-REET		400,000	400,000
<b>Site 12 Seawall</b>	<b>1,400,000</b>		<b>1,400,000</b>
This project will address subsidence behind the seawall at Site 12. Repairs will remove the existing seawall and install a concrete articulated block mat or similar system to provide a service life of 30 years.			
City-General Fund	800,000		800,000
City-REET	600,000		600,000

## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Cultural Facilities</b>			
<b>Performing Arts Theaters Capital Campaign Contribution</b>	<b>3,000,000</b>	<b>1,500,000</b>	<b>4,500,000</b>
Council Resolution 39108 pledged up to \$10 million in funding by 2020 for the Theater District Centennial Campaign. The resolution anticipated providing \$3 million in Capital Campaign contributions in the 2017-2018 biennium.			
<b>City-General Fund</b>	1,453,000	1,500,000	2,953,000
<b>City-REET</b>	1,547,000		1,547,000
<b>Performing Arts Theaters Capital Projects Management</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>2,000,000</b>
This funding allows the Broadway Center for the Performing Arts (BCPA) to provide capital improvements at the Pantages, Rialto, Theater On The Square and the Jones Building.			
<b>City-REET</b>	1,000,000	1,000,000	2,000,000
<b>Prairie Line Trail Historic Interpretation Project</b>		<b>440,000</b>	<b>440,000</b>
This project will develop an historic interpretation plan for the City's segments of the Prairie Line Trail corridor, as well as design and implement projects identified and informed by that interpretation plan.			
<b>Fund_Reserve-1195 - Open Space</b>		40,000	40,000
<b>Grant-State</b>		400,000	400,000
<b>South Tacoma Gateway Public Art</b>		<b>122,521</b>	<b>122,521</b>
Public art installations at gateways to the business district.			
<b>Fund_Reserve-1195 - Open Space</b>		122,521	122,521
<b>Tacoma Dome Bowl Seating</b>	<b>13,200,000</b>		<b>13,200,000</b>
Replace 33 year old seating with an up to date design that allows for faster and safer conversions, more efficient use of space, and more comfortable seating for guests.			
<b>Debt-LTGO Bonds</b>	13,200,000		13,200,000
<b>Tacoma Dome Dressing Room and Production Renovation</b>	<b>3,937,500</b>		<b>3,937,500</b>
Renovation and expansion of dressing room and production space.			
<b>Debt-LTGO Bonds</b>	3,937,500		3,937,500
<b>Tacoma Dome Event Level Restrooms</b>	<b>450,000</b>	<b>850,000</b>	<b>1,300,000</b>
Expansion of event level restrooms.			
<b>City-General Fund</b>	450,000		450,000
<b>Fund_Reserve-4180 - Tacoma Dome</b>		850,000	850,000

## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Tacoma Dome Fire Alarm Upgrade</b>	<b>1,350,000</b>		<b>1,350,000</b>
Upgrade of the fire alarm panel and alarms throughout the facility.			
<b>Debt-LTGO Bonds</b>	<b>1,350,000</b>		<b>1,350,000</b>
<b>Tacoma Dome Loading Docks</b>	<b>500,000</b>		<b>500,000</b>
Add 3 loading docks at the NE corner of building to allow for more efficient loading and unloading of equipment.			
<b>Debt-LTGO Bonds</b>	<b>500,000</b>		<b>500,000</b>
<b>Tacoma Dome Office Reconstruction</b>	<b>450,000</b>		<b>450,000</b>
Renovation and expansion of administrative offices at the Tacoma Dome.			
<b>City-REET</b>	<b>450,000</b>		<b>450,000</b>
<b>Tacoma Dome Security Modernization</b>	<b>800,000</b>		<b>800,000</b>
Overhaul security CCTV, add barriers in strategic locations, replace analog two-way radios with digital, and change out all locks in facility.			
<b>Debt-LTGO Bonds</b>	<b>800,000</b>		<b>800,000</b>
<b>Water Flume Line Trail and Oak Tree Park</b>		<b>103,343</b>	<b>103,343</b>
Public art installations for the trail and park.			
<b>Fund_Reserve-1195 - Open Space</b>		<b>103,343</b>	<b>103,343</b>
<b>General Government Municipal Facilities</b>			
<b>CityNet MPLS Phase 2 - HFC Network Replacement</b>	<b>305,572</b>		<b>305,572</b>
Replacement of 18 network locations migrating from HFC to MPLS.			
<b>Fund_Reserve - 1431 - Municipal Cable TV</b>	<b>305,572</b>		<b>305,572</b>
<b>FM: Beacon Center, Exterior Refurbishment</b>	<b>277,000</b>		<b>277,000</b>
This project will provide for needed exterior repairs and roof replacement at this aging City-owned and operated facility. The facility was constructed in 1941 and exterior repairs including a new roof, siding replacement, and new paint are needed.			
<b>City-REET</b>	<b>277,000</b>		<b>277,000</b>
<b>FM: Lighthouse Center, Window Replacement</b>	<b>110,000</b>		<b>110,000</b>
This project will provide new energy efficient windows at the aging City-owned and operated facility. The facility was originally constructed in 1950 and the original windows have reached the end of their useful life and require replacement.			
<b>City-General Fund</b>	<b>110,000</b>		<b>110,000</b>



## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>FM: Pt Defiance Senior Center, Roof Replacement</b>	<b>94,000</b>		<b>94,000</b>
This project will provide for a new roof at the aging City-owned Point Defiance Senior Center, operated by an outside agency. The existing roof has reached the end of its useful life and is in need of replacement.			
<b>City-REET</b>	94,000		94,000
<b>FM: TMB - Elevator Upgrades</b>		<b>1,850,000</b>	<b>1,850,000</b>
This project will modernize the elevators to address deferred maintenance. The elevators have not been modernized for more than 20 years and modernization is needed to extend elevator life, reduce service calls, and increase ride comfort and reliability.			
<b>City-REET</b>		1,082,966	1,082,966
<b>Fund_Reserve-5700 - Municipal Buildings</b>		767,034	767,034
<b>FM: TMB, 10th Floor - Tenant Improvement</b>	<b>600,000</b>		<b>600,000</b>
This project will provide for improvements to the 10th Floor to provide new offices and conference rooms. Improvements include new finishes, HVAC, lighting conversion, new hard walled offices and conference rooms, and new office furnishings.			
<b>City-General Fund</b>	600,000		600,000
<b>Libraries</b>			
<b>Kobetich Branch Library Refurbishment</b>	<b>95,000</b>		<b>95,000</b>
Replace the roof and furniture at Kobetich Library.			
<b>City-General Fund</b>	95,000		95,000
<b>Main Library Elevator Upgrade</b>	<b>90,000</b>		<b>90,000</b>
Upgrade the Main Library's elevator.			
<b>City-General Fund</b>	90,000		90,000
<b>RFID Phase 3</b>	<b>202,000</b>		<b>202,000</b>
This phase will provide each branch with an Intelligent-Automated Book Drop. These "smart" book drops will automatically check-in the materials the instant the patron places the item in the drop.			
<b>City-General Fund</b>	202,000		202,000
<b>South Tacoma Branch Library Refurbishment</b>	<b>450,000</b>		<b>450,000</b>
Replace the roof, windows, carpet, furniture, heat pump and repair the walls at South Tacoma Library.			
<b>City-REET</b>	450,000		450,000

## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Local Improvement Districts</b>			
<b>LID 8660- Alley Paving</b>	<b>43,006</b>	<b>155,151</b>	<b>198,157</b>
A majority of the property owners have signed an advisory survey requesting permanent pavement with Storm drainage to replace existing surface.			
<b>Other-Property Owner Contribution</b>	43,006	155,151	198,157
<b>LID 8662R - Bennett Street</b>	<b>13,744</b>	<b>182,892</b>	<b>196,636</b>
A majority of the property owners have signed an advisory survey requesting pervious pavement with Storm drainage to replace existing surface. Bennett St between North 35th St and North 37th Street.			
<b>Other-Property Owner Contribution</b>	13,744	182,892	196,636
<b>Parks and Open Space</b>			
<b>Central Park Phase II</b>		<b>145,000</b>	<b>145,000</b>
Park design and development.			
<b>Debt-LTGO Bonds</b>		30,000	30,000
<b>Other-Local Contribution</b>		115,000	115,000
<b>Prairie Line Trail- Art Park</b>	<b>350,000</b>	<b>550,000</b>	<b>900,000</b>
This project will construct an Art Park adjacent to the trail between Pacific Avenue and S. 15th Street along the United Way property.			
<b>City-REET</b>	350,000	550,000	900,000
<b>Waterway Park</b>		<b>150,000</b>	<b>150,000</b>
This project includes planning, design, permitting, remediation and construction of the future Waterway Park and rowing center on the Foss Waterway.			
<b>Debt-LTGO Bonds</b>		62,680	62,680
<b>Other-Local Contribution</b>		87,320	87,320
<b>Public Safety</b>			
<b>FM: Former Fire Station #15, Renovation</b>	<b>133,000</b>	<b>702,000</b>	<b>835,000</b>
This project will renovate the former historic Fire Station # 15 to allow it to be used again as a staffed station. The renovation and reactivation of the station is needed for increased activities in the Port area.			
<b>City-REET</b>	133,000	702,000	835,000
<b>FM: Police/Fleet Warehouse, Parking Lot Restoration</b>	<b>80,000</b>		<b>80,000</b>
This project will provide for restoration of the paved areas at the Police Headquarters and Police/Fleet Warehouse to prolong the useful life of the assets. Restoration includes repairs, sealing, and restriping of approximately 3.7 acres of paved area.			
<b>City-General Fund</b>	80,000		80,000

## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Transportation</b>			
<b>17-18 Neighborhood Programs</b>	<b>250,000</b>		<b>250,000</b>
This project designs and constructs neighborhood traffic calming devices, such as speed humps, traffic circles, and bulbouts to address citizen and community requests.			
City-REET	250,000		250,000
<b>17-18 Traffic Enhancements</b>	<b>250,000</b>		<b>250,000</b>
This project designs and constructs guardrails, fences, and vehicle/pedestrian barriers for safety.			
City-REET	250,000		250,000
<b>2014 Sidewalk Reconstruction Project</b>		<b>1,217,940</b>	<b>1,217,940</b>
This is a federally funded grant project to assist property owners that participate in the reconstruction of unfit or unsafe sidewalks citywide.			
City-REET		463,000	463,000
Grant-Federal		618,790	618,790
Other-Property Owner Contribution		136,150	136,150
<b>34th St. Bridge - Pacific Ave. to B St.</b>		<b>76,000</b>	<b>76,000</b>
This project will rehabilitate the existing bridge. The bridge was constructed in 1937 and many elements have deteriorated. This bridge is the smaller of the two 34th St. bridges.			
City-REET		76,000	76,000
<b>56th Street S. and Cirque Drive Corridor Improvements</b>	<b>8,625,660</b>	<b>2,997,000</b>	<b>11,622,660</b>
This project is a joint project between City of University Place and City of Tacoma project with limits of South 56th Street from I-5 to the west city limit and continuing into the city of University Place to Grandview Drive West. Improvements include upgrading existing sidewalks, driveways, curbs and ramps to current ADA standards where needed, landscaping, traffic signal interconnect and controller upgrades. A grind and overlay will be provided along 56th.			
City-Gas Tax - Fund 1060		207,750	207,750
City-REET		360,000	360,000
Grant-Federal	6,955,729	2,429,250	9,384,979
Fund_Reserve-1085 - Voted Streets Initiative	1,669,931		1,669,931

## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Bicycle &amp; Pedestrian Education, Encouragement, and Safety Program</b>	<b>60,000</b>	<b>153,622</b>	<b>213,622</b>
This project will improve bicycle and pedestrian safety through education, encouragement, and engineering, which includes bicycle events, purchasing/installing bike racks, striping, signage, and other active transportation improvements.			
<b>City-REET</b>		153,622	153,622
<b>Fund_Reserve-1085 - Voted Streets Initiative</b>	60,000		60,000
<b>Capital Sidewalk Program</b>	<b>500,000</b>	<b>137,000</b>	<b>637,000</b>
Program to administer and supplement grants that provide funding to abutting property owners to reconstruct unfit/unsafe sidewalks and construct new sidewalks.			
<b>City-REET</b>	500,000	137,000	637,000
<b>City Contribution to Streets Initiative</b>	<b>6,000,000</b>	<b>3,000,000</b>	<b>9,000,000</b>
As part of the streets initiative approved by voters in November 2015, the City committed to contribute \$30 M over 10 years.			
<b>City-General Fund</b>	2,350,000	1,883,114	4,233,114
<b>City-REET</b>	3,650,000		3,650,000
<b>Debt-LTGO Bonds</b>		1,116,886	1,116,886
<b>E 29th Street Roundabout &amp; Extension</b>	<b>1,500,000</b>		<b>1,500,000</b>
The project will improve 29th Street by constructing a roundabout with asphalt paving, sidewalks, ADA ramp improvements, crosswalk pavers, lighting, and constructing a new segment of the 30th Street which will intersect with the roundabout.			
<b>Other-Local Contribution</b>	1,500,000		1,500,000
<b>East 64th Street : Pacific to McKinley</b>	<b>600,000</b>	<b>250,000</b>	<b>850,000</b>
This project will rehabilitate the roadway, add bike lanes, install and/or replace and widen sidewalks, and upgrade the stormwater system. The project will also interconnect signals at McKinley and Pacific.			
<b>Fund_Reserve-1085 - Voted Streets Initiative</b>	600,000	250,000	850,000
<b>F16-D Puyallup River Bridge Replacement</b>		<b>404,000</b>	<b>404,000</b>
Replace bridge segment F16-D in the Puyallup River Bridge series. This 117 ft. span is located on the Fife side of the Puyallup River.			
<b>City-REET</b>		404,000	404,000

## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Hilltop and South Downtown Pedestrian Improvements</b>		<b>1,115,000</b>	<b>1,115,000</b>
Project includes improvements that may include ADA curb ramps, painted crosswalks, or signage or similar treatments that make intersections more visible, safer and pedestrian and bicycle friendly. Project also includes a safety and education component.			
<b>City-General Fund</b>		150,000	150,000
<b>City-REET</b>		115,000	115,000
<b>Grant-Federal</b>		850,000	850,000
<b>Historic Water Ditch Trail- Phase III &amp; IV</b>	<b>112,000</b>	<b>2,914,828</b>	<b>3,026,828</b>
This project will construct a two mile trail/bicycle facility and a pedestrian sidewalk in existing City owned right-of-way along South Tacoma Way. Construction for the project is phased. Phase IV construction is funded with 2015-2017 PSRC CMAQ funds and will include one mile of nonmotorized trail along South Tacoma Way from South M Street to South C Street. This segment of trail will include a concrete multi-use trail, two-foot gravel shoulders, curb and gutter, transit stop/amenities, trail user amenities, and pedestrian level lighting. The project may require the re-alignment of South Tacoma Way to accommodate the nonmotorized facility.			
<b>City-Gas Tax - Fund 1060</b>		10,000	10,000
<b>City-Gas Tax - Fund 1140</b>		40,000	40,000
<b>City-REET</b>	112,000	424,724	536,724
<b>Grant-Federal</b>		2,440,104	2,440,104
<b>Lincoln Business District Streetscape</b>	<b>85,000</b>	<b>5,042,860</b>	<b>5,127,860</b>
Reconstruction of roadway and streetscape along South 38th from Tacoma Avenue South to South J St and along South G St from S 37th to S 38th. Improvements include a neighborhood entryway, new roadway, sidewalks, pedestrian amenities, and utility upgrades.			
<b>City-General Fund</b>		500,000	500,000
<b>City-REET</b>		1,963,717	1,963,717
<b>Debt-LTGO Bonds</b>		2,579,143	2,579,143
<b>Fund_Reserve-1085 - Voted Streets Initiative</b>	85,000		85,000
<b>North 21st Street: Adams to Pearl</b>		<b>200,000</b>	<b>200,000</b>
Roadway rehabilitation and streetscape including new sidewalks, ADA compliant curb ramps, bicycle facilities, road rehabilitation with a new asphalt surface and re-channelization.			
<b>Fund_Reserve-1085 - Voted Streets Initiative</b>		200,000	200,000
<b>North 37th Street Connector Trail</b>	<b>37,000</b>	<b>103,000</b>	<b>140,000</b>
This project will construct one remaining connecting trail segment between Shirley St and alley.			
<b>City-REET</b>	37,000	103,000	140,000

## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Pipeline Trail/Cross County Commuter Connector-- Phase II</b>	<b>2,497,867</b>	<b>290,000</b>	<b>2,787,867</b>
Construct a 2.4 mile nonmotorized facility including a multiuse path, limited access gates, bike lanes, lighting, stormwater, curb ramps, sidewalks, pedestrian signals, safety enhancements, user amenities as needed.			
City-Gas Tax - Fund 1140		57,500	57,500
City-REET		232,500	232,500
Grant-Federal	2,042,600		2,042,600
Fund_Reserve-1085 - Voted Streets Initiative	455,267		455,267
<b>Prairie Line Trail Phase I</b>	<b>600,000</b>	<b>4,017,702</b>	<b>4,617,702</b>
This project will design and construct a Class 1 trail along the BNSF railroad track through downtown Tacoma.			
City-Gas Tax - Fund 1140		60,000	60,000
City-REET	600,000	860,000	1,460,000
Grant-Federal		2,384,372	2,384,372
Grant-State		53,330	53,330
Other-Local Contribution		360,000	360,000
Utility_Funds-Surface Water		300,000	300,000
<b>Prairie Line Trail Phase II</b>	<b>150,000</b>	<b>915,511</b>	<b>1,065,511</b>
This project will construct the southern 1/3 mile of the Prairie Line Trail from the UW-Tacoma to South 26.			
City-Gas Tax - Fund 1060		172,615	172,615
City-General Fund		37,000	37,000
City-REET	150,000	630,896	780,896
Fund_Reserve-1085 - Voted Streets Initiative		75,000	75,000
<b>Puyallup Avenue Improvements</b>		<b>200,000</b>	<b>200,000</b>
Design and construct streetscape improvements by reducing pavement area/roadway width and adding facilities such as bike lanes, rain gardens, and other boulevard treatments.			
Fund_Reserve-1085 - Voted Streets Initiative		200,000	200,000
<b>Puyallup Bridge F16A &amp; F16B Replacement</b>	<b>3,000,000</b>	<b>38,886,043</b>	<b>41,886,043</b>
This project replaces two of the six Puyallup River Bridge segments (westerly two segments).			
City-Gas Tax - Fund 1060		81,005	81,005
City-REET		1,526,500	1,526,500
Grant-Federal	3,000,000	24,828,538	27,828,538
Grant-State		11,950,000	11,950,000
Other-Local Contribution		500,000	500,000
<b>Safe Routes to School Improvements</b>	<b>500,000</b>		<b>500,000</b>
This project will implement strategies outlined in the Safe Routes to School Implementation Plan.			
City-REET	500,000		500,000

## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>School Speed Zone Beacons</b>	<b>1,070,000</b>		<b>1,070,000</b>
This project will fund the purchase and installation of school zone flashing beacons at 10 elementary schools, two middle schools, and two high schools.			
<b>City-REET</b>	1,070,000		1,070,000
<b>Schuster Parkway Promenade</b>		<b>1,467,786</b>	<b>1,467,786</b>
The Schuster Parkway Promenade project will replace an existing sidewalk with a shared-use promenade along Schuster Parkway between South 4th to North 30th and McCarver. The project will include elevated sections. The project will also improve the intersection at S. 4th Street and Schuster Parkway.			
<b>Fund_Reserve-1195 - Open Space</b>		91,314	91,314
<b>Grant-Federal</b>		1,170,172	1,170,172
<b>Utility_Funds-Surface Water</b>		206,300	206,300
<b>Sidewalk Abatement Program</b>		<b>1,010,714</b>	<b>1,010,714</b>
This project replaces unfit or unsafe sidewalks following the process outlined in Tacoma Municipal Code 10.18 and Revised Code of Washington 35.68 and assessing the cost upon the abutting property owner.			
<b>City-REET</b>		647,714	647,714
<b>Other-Property Owner Contribution</b>		363,000	363,000
<b>South Stevens/Tyler/66th Bike and Pedestrian Connector</b>		<b>96,378</b>	<b>96,378</b>
This project will link existing bikeways north/south across Tacoma by closing the gap on the Tyler/Stevens bikeway and will add a east/west connection along S. 66th St. It will also add pedestrian improvements at certain intersections.			
<b>City-REET</b>		96,378	96,378
<b>South Tacoma Business District Streetscape</b>	<b>1,200,000</b>	<b>1,000,000</b>	<b>2,200,000</b>
Infrastructure improvements such as landscaping, green street-scaping, de-paving, and street repair in the South Tacoma Business District.			
<b>City-General Fund</b>		279,700	279,700
<b>City-REET</b>	1,200,000	720,300	1,920,300
<b>SR 7 (Pac Ave) Signal Corridor Improvements</b>		<b>995,166</b>	<b>995,166</b>
Improve the visibility of traffic signal heads and improve the phasing, timing, and coordination between signals. Upgrade to accessible countdown pedestrian signals and push buttons, improve crosswalks, and upgrade signs.			
<b>City-Gas Tax - Fund 1060</b>		50,000	50,000
<b>Grant-Federal</b>		945,166	945,166

## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Streets Initiative Gravel Streets</b>	<b>1,000,000</b>		<b>1,000,000</b>
Upgrading various existing gravel roads across the City to paved roads with associated stormwater upgrades, signage, and other requirements.			
<b>Fund_Reserve-1085 - Voted Streets Initiative</b>	<b>1,000,000</b>		<b>1,000,000</b>
<b>Taylor Way Rehabilitation</b>	<b>4,354,300</b>		<b>4,354,300</b>
Upgrade Taylor Way to Heavy Haul corridor standards, implement ITS, signal, streetlight, pedestrian, and other transportation corridor improvements.			
<b>Grant-Federal</b>	<b>1,384,300</b>		<b>1,384,300</b>
<b>Grant-State</b>	<b>2,500,000</b>		<b>2,500,000</b>
<b>Fund_Reserve-1085 - Voted Streets Initiative</b>	<b>470,000</b>		<b>470,000</b>
<b>Thea Foss - Site 10 Esplanade</b>	<b>175,725</b>	<b>130,000</b>	<b>305,725</b>
The Thea Foss Site 10 Esplanade project will continue construction of the public esplanade along the Foss Waterway. The concrete esplanade will be pile supported and will replace a deteriorated wooden boardwalk. The project will include a concrete walkway.			
<b>City-Gas Tax - Fund 1060</b>		<b>40,000</b>	<b>40,000</b>
<b>City-General Fund</b>	<b>175,725</b>		<b>175,725</b>
<b>Grant-Federal</b>		<b>50,000</b>	<b>50,000</b>
<b>Fund_Reserve-1065 - Streets Operations</b>		<b>40,000</b>	<b>40,000</b>
<b>Traffic Model Update/Mode Choice/Pvmt Mgmt Integration Project</b>		<b>495,000</b>	<b>495,000</b>
This project will develop, update, and calibrate a citywide travel demand model used for traffic analysis, Growth Management Act concurrency and arterial grant funding. This project will include data collection and asset management.			
<b>City-REET</b>		<b>75,000</b>	<b>75,000</b>
<b>Grant-Federal</b>		<b>420,000</b>	<b>420,000</b>
<b>Solid Waste</b>			
<b>Solid Waste Management Facilities Upgrades and Maintenance</b>	<b>3,920,500</b>	<b>6,937,000</b>	<b>10,857,500</b>
Provides funds for capital improvement projects associated with the operational needs of the Solid Waste Utility which include improvements and repairs to existing facilities and upgrades to traffic flow and scale houses.			
<b>Utility_Funds-Solid Waste</b>	<b>3,920,500</b>	<b>6,937,000</b>	<b>10,857,500</b>



## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Surface Water</b>			
<b>Facilities Projects</b>	<b>113,816</b>	<b>6,000,000</b>	<b>6,113,816</b>
Provides funding for Surface Water Facilities Projects to include upgraded pump stations and holding basins. Various projects to provide periodic ongoing maintenance, rehabilitation, or upgrades to existing surface water facilities throughout the city.			
Utility_Funds-Surface Water	113,816	6,000,000	6,113,816
<b>Surface Water Collection System Projects</b>	<b>17,030,678</b>	<b>13,050,000</b>	<b>30,080,678</b>
These projects rehabilitate or replace existing surface water collection pipes within the City's 400-mile network of underground pipes.			
Utility_Funds-Surface Water	17,030,678	13,050,000	30,080,678
<b>Treatment and Low Impact Projects</b>	<b>7,721,947</b>	<b>4,570,000</b>	<b>12,291,947</b>
Various projects that will install water quality or flow control facilities to include green stormwater infrastructure to improve localized flooding and improve water quality.			
Utility_Funds-Surface Water	7,721,947	4,570,000	12,291,947
<b>Wastewater</b>			
<b>Central Treatment Plant Improvements</b>	<b>14,984,731</b>	<b>14,300,000</b>	<b>29,284,731</b>
These projects maintain and replace aging infrastructure and equipment that is either no longer reliable or is too costly to maintain. Projects may also increase the effectiveness of wastewater treatment and reduce operation and maintenance costs.			
Utility_Funds-Wastewater	14,984,731	14,300,000	29,284,731
<b>North End Treatment Plant Projects</b>	<b>1,388,670</b>	<b>1,250,000</b>	<b>2,638,670</b>
These projects maintain or replace aging infrastructure and equipment that is either no longer reliable and/or is excessively costly to maintain. Several of these projects will also provide new infrastructure.			
Utility_Funds-Wastewater	1,388,670	1,250,000	2,638,670
<b>Pump Station Projects</b>	<b>1,496,938</b>	<b>2,175,000</b>	<b>3,671,938</b>
These projects maintain and or replace aging pump station infrastructure and equipment that is either no longer reliable and or is excessively costly to maintain.			
Utility_Funds-Wastewater	1,496,938	2,175,000	3,671,938
<b>Wastewater Collection System Projects</b>	<b>23,991,157</b>	<b>9,100,000</b>	<b>33,091,157</b>
These projects rehabilitate or replace existing wastewater collection pipes within the City's 700-mile network of underground pipes.			
Utility_Funds-Wastewater	23,991,157	9,100,000	33,091,157

## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Tacoma Power</b>			
<b>CLICK! Network</b>	<b>6,139,000</b>	<b>5,224,000</b>	<b>11,363,000</b>
CLICK! provides data-transfer to improve the reliability of the Tacoma Power electric system, fiber-optic cable access, and high-speed telecommunication. Sample projects include system capacity enhancements and internet bandwidth infrastructure growth.			
<b>Utility_Funds-Tacoma Power</b>	6,139,000	5,224,000	11,363,000
<b>General Plant</b>	<b>6,602,000</b>	<b>8,333,440</b>	<b>14,935,440</b>
General Plant projects include additions, replacements and modifications to general facilities and equipment including office buildings, warehouses, parking areas and the SAP system.			
<b>Utility_Funds-Tacoma Power</b>	6,602,000	8,333,440	14,935,440
<b>Power Generation</b>	<b>47,124,000</b>	<b>66,071,000</b>	<b>113,195,000</b>
Power Generation projects include work at Tacoma Power's four hydroelectric generating projects (Cowlitz, Cushman, Nisqually, and Wynoochee Projects) and the associated recreational facilities, fish hatcheries and other project lands.			
<b>Utility_Funds-Tacoma Power</b>	47,124,000	66,071,000	113,195,000
<b>Power Management</b>	<b>28,850,000</b>	<b>22,378,000</b>	<b>51,228,000</b>
Power Management manages Tacoma Power's long and short term power supply portfolio to meet customer needs. Energy conservation is the primary project. This is an ongoing program.			
<b>Utility_Funds-Tacoma Power</b>	28,850,000	22,378,000	51,228,000
<b>T&amp;D Projects</b>	<b>52,391,000</b>	<b>59,160,000</b>	<b>111,551,000</b>
Transmission & Distribution Projects include those associated with electrical transmission lines, distribution lines and related substations. Some sample projects include 230 kV System reliability improvements and downtown infrastructure development.			
<b>Utility_Funds-Tacoma Power</b>	52,391,000	59,160,000	111,551,000
<b>Utility Technology Services</b>	<b>31,952,000</b>	<b>21,327,000</b>	<b>53,279,000</b>
Smart Grid projects include those associated with networks, communications, operational systems and other utility business systems. Sample projects include enhancements of communication systems and equipment such as telecommunications and digital radio.			
<b>Utility_Funds-Tacoma Power</b>	31,952,000	21,327,000	53,279,000

## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Tacoma Rail</b>			
<b>Intelligent Transportation Systems (ITS) Strategic Rail</b>	<b>350,000</b>		<b>350,000</b>
<b>Grade Crossings Camera Installations</b>			
Project will add camera installations on up to 8 railroad crossings to improve visibility and assist with first responder access route planning.			
<b>Utility_Funds-Rail</b>	350,000		350,000
<b>Locomotive Fleet Repower and Modernization Projects</b>	<b>1,000,000</b>		<b>1,000,000</b>
Future projects intended to maintain compliance with evolving federal regulations and support ongoing operational needs.			
<b>Utility_Funds-Rail</b>	1,000,000		1,000,000
<b>Taylor Way Wye Track Rehabilitation</b>		<b>445,000</b>	<b>445,000</b>
Project will replace 1,200 feet of old and worn 90-pound rail with new 115-pound rail, including renewal of a 90 foot ballast deck bridge and two # 9 turnouts near Taylor Way and Marine View Drive.			
<b>Debt-Other</b>		308,342	308,342
<b>Utility_Funds-Rail</b>		136,658	136,658
<b>Transfer Yard Connection</b>		<b>346,500</b>	<b>346,500</b>
Constructs a new connection between the Port's Transfer Yard into existing Tacoma Rail infrastructure paralleling Lincoln Avenue to provide more efficient ingress/egress to U. S. Oil without crossing Port of Tacoma Road.			
<b>Debt-Other</b>		150,000	150,000
<b>Other-Private Contribution</b>		133,500	133,500
<b>Utility_Funds-Rail</b>		63,000	63,000
<b>Tacoma Water</b>			
<b>General Improvements</b>	<b>3,685,133</b>	<b>4,162,335</b>	<b>7,847,468</b>
Capital projects related to upgrading various Tacoma Water facilities and equipment. General capital projects include: Distribution Building; payments to the Muckleshoot Indian Tribe; SAP upgrade; Plant/Equipment Failure Contingency; Fleet; AML; GIS.			
<b>Utility_Funds-Tacoma Water</b>	3,685,133	4,162,335	7,847,468
<b>RWSS Cost Share Eligible Projects</b>	<b>1,493,403</b>	<b>851,094</b>	<b>2,344,497</b>
Capital projects eligible for cost-sharing with the partners in the Regional Water Supply System. Project costs include First Diversion and RWSS related project costs for Tacoma Water.			
<b>Utility_Funds-Tacoma Water</b>	1,493,403	851,094	2,344,497

## 2017-2018 Capital Projects Appropriation Plan

Project Title	New 2017-2018	Previously Appropriated	Total Funding
<b>Water Distribution</b>	<b>26,550,783</b>	<b>17,782,536</b>	<b>44,333,319</b>
Upgrading/renewing Tacoma Water's distribution system through capital programs such as Public Road Projects; Distribution Main Upgrade/Renewal; LIDs; Hydrant Upgrade/Replacement; Water Service Replacement/Renewal; Valve Upgrade/Replacement.			
<b>Utility_Funds-Tacoma Water</b>	<b>26,550,783</b>	<b>17,782,536</b>	<b>44,333,319</b>
<b>Water Quality</b>	<b>4,421,000</b>	<b>720,000</b>	<b>5,141,000</b>
Projects to maintain the quality of Tacoma Water's water supply which includes treatment and watershed management. Projects that are cost share eligible with the Regional Waster Supply System appear under the title "RWSS Cost Share Eligible Projects."			
<b>Utility_Funds-Tacoma Water</b>	<b>4,421,000</b>	<b>720,000</b>	<b>5,141,000</b>
<b>Water Supply/Transmission/Storage</b>	<b>8,793,773</b>	<b>7,909,316</b>	<b>16,703,089</b>
Upgrading/renewing/constructing Tacoma Water's supply system. Projects include well modifications, replacements/additions; large valve replacements, commercial, industrial, institutional conservation rebate program; transmission main renewal/replacement.			
<b>Utility_Funds-Tacoma Water</b>	<b>8,793,773</b>	<b>7,909,316</b>	<b>16,703,089</b>
<b>Grand Total</b>	<b>\$ 358,698,903</b>	<b>\$ 352,391,678</b>	<b>\$ 711,090,581</b>

## 2017-2018 Capital Budget Funding Summary Report

Funding Source	New 2017-2018 Funding	Total Confirmed Funding	Total Requested Funding
City-Contribution from Other Fund		50,000	50,000
City-Gas Tax - Fund 1060		730,225	730,225
City-Gas Tax - Fund 1140		157,500	157,500
City-General Fund	10,980,725	15,480,539	15,480,539
City-REET	14,845,000	28,583,462	33,707,462
Debt-LTGO Bonds	19,787,500	23,576,209	23,576,209
Debt-Other		458,342	458,342
Fund_Reserve - 1431 - Municipal Cable TV	305,572	305,572	305,572
Fund_Reserve-1065 - Streets Operations		40,000	40,000
Fund_Reserve-1085 - Voted Streets Initiative	4,340,198	5,065,198	7,063,198
Fund_Reserve-1185 - NCS Special Revenue	1,000,000	2,000,000	2,000,000
Fund_Reserve-1195 - Open Space		357,178	357,178
Fund_Reserve-4180 - Tacoma Dome		850,000	850,000
Fund_Reserve-5700 - Municipal Buildings		767,034	767,034
Grant-Federal	13,382,629	51,669,021	51,669,021
Grant-State	2,500,000	14,903,330	14,903,330
Other-Local Contribution	1,500,000	3,062,320	3,847,320
Other-Private Contribution		133,500	133,500
Other-Property Owner Contribution	56,750	893,943	893,943
Utility_Funds-Rail	1,350,000	1,549,658	6,549,658
Utility_Funds-Solid Waste	3,920,500	10,857,500	19,585,000
Utility_Funds-Surface Water	24,866,441	48,992,741	93,551,223
Utility_Funds-Tacoma Power	173,058,000	355,551,440	684,586,440
Utility_Funds-Tacoma Water	44,944,092	76,369,373	189,265,756
Utility_Funds-Wastewater	41,861,496	68,686,496	141,476,380
<b>Grand Total</b>	<b>\$ 358,698,903</b>	<b>\$ 711,090,581</b>	<b>\$ 1,292,004,830</b>



## 2017-2018 Capital Budget Funding Detail Report

Funding Source	New 2017-2018 Funding	Total Confirmed Funding	Total Requested Funding
<b>City-Contribution from Other Fund</b>		<b>50,000</b>	<b>50,000</b>
Links to Opportunity		50,000	50,000
<b>City-Gas Tax - Fund 1060</b>		<b>730,225</b>	<b>730,225</b>
56th Street S. and Cirque Drive Corridor Improvements		207,750	207,750
Historic Water Ditch Trail- Phase III & IV		10,000	10,000
Links to Opportunity		168,855	168,855
Prairie Line Trail Phase II		172,615	172,615
Puyallup Bridge F16A & F16B Replacement		81,005	81,005
SR 7 (Pac Ave) Signal Corridor Improvements		50,000	50,000
Thea Foss - Site 10 Esplanade		40,000	40,000
<b>City-Gas Tax - Fund 1140</b>		<b>157,500</b>	<b>157,500</b>
Historic Water Ditch Trail- Phase III & IV		40,000	40,000
Pipeline Trail/Cross County Commuter Connector--Phase II		57,500	57,500
Prairie Line Trail Phase I		60,000	60,000
<b>City-General Fund</b>	<b>10,980,725</b>	<b>15,480,539</b>	<b>15,480,539</b>
2015-2016 Redevelopment Area Catalytic Project		75,000	75,000
2017-2018 Infrastructure Fund	125,000	125,000	125,000
City Contribution to Streets Initiative	2,350,000	4,233,114	4,233,114
Eastside Community Center and Campus	3,500,000	3,500,000	3,500,000
FM: Lighthouse Center, Window Replacement	110,000	110,000	110,000
FM: Police/Fleet Warehouse, Parking Lot Restoration	80,000	80,000	80,000
FM: TMB, 10th Floor - Tenant Improvement	600,000	600,000	600,000
Hilltop and South Downtown Pedestrian Improvements		150,000	150,000
Hilltop Transit Oriented Development		75,000	75,000
Kobetich Branch Library Refurbishment	95,000	95,000	95,000
Lincoln Business District Streetscape		500,000	500,000
Main Library Elevator Upgrade	90,000	90,000	90,000
Municipal Dock Deck Demolition	950,000	950,000	950,000
Performing Arts Theaters Capital Campaign Contribution	1,453,000	2,953,000	2,953,000
Prairie Line Trail Phase II		37,000	37,000
RFID Phase 3	202,000	202,000	202,000
Site 12 Seawall	800,000	800,000	800,000
South Tacoma Business District Streetscape		279,700	279,700
Tacoma Dome Event Level Restrooms	450,000	450,000	450,000
Thea Foss - Site 10 Esplanade	175,725	175,725	175,725
<b>City-REET</b>	<b>14,845,000</b>	<b>28,583,462</b>	<b>33,707,462</b>
17-18 Neighborhood Programs	250,000	250,000	250,000
17-18 Traffic Enhancements	250,000	250,000	250,000
2011-2014 Business District Allocation		618,000	618,000
2014 Sidewalk Reconstruction Project		463,000	463,000
2015-2016 Redevelopment Area Catalytic Project		60,000	60,000
2017-2018 Infrastructure Fund	125,000	125,000	125,000
34th St. Bridge - Pacific Ave. to B St.		76,000	2,000,000
56th Street S. and Cirque Drive Corridor Improvements		360,000	360,000
Bicycle & Pedestrian Education, Encouragement, and Safety Program		153,622	153,622

## 2017-2018 Capital Budget Funding Detail Report

Funding Source	New 2017-2018 Funding	Total Confirmed Funding	Total Requested Funding
Capital Sidewalk Program	500,000	637,000	637,000
City Contribution to Streets Initiative	3,650,000	3,650,000	3,650,000
Eastside Community Center and Campus	1,500,000	1,500,000	1,500,000
F16-D Puyallup River Bridge Replacement		404,000	2,604,000
FM: Beacon Center, Exterior Refurbishment	277,000	277,000	277,000
FM: Former Fire Station #15, Renovation	133,000	835,000	835,000
FM: Pt Defiance Senior Center, Roof Replacement	94,000	94,000	94,000
FM: TMB - Elevator Upgrades		1,082,966	1,082,966
Hilltop and South Downtown Pedestrian Improvements		115,000	115,000
Hilltop Transit Oriented Development		75,000	75,000
Historic Water Ditch Trail- Phase III & IV	112,000	536,724	536,724
Lincoln Business District Streetscape		1,963,717	1,963,717
Links to Opportunity		261,145	261,145
Neighborhood Projects 2013-2014		400,000	400,000
North 37th Street Connector Trail	37,000	140,000	140,000
Performing Arts Theaters Capital Campaign Contribution	1,547,000	1,547,000	1,547,000
Performing Arts Theaters Capital Projects Management	1,000,000	2,000,000	3,000,000
Pipeline Trail/Cross County Commuter Connector--Phase II		232,500	232,500
Prairie Line Trail- Art Park	350,000	900,000	900,000
Prairie Line Trail Phase I	600,000	1,460,000	1,460,000
Prairie Line Trail Phase II	150,000	780,896	780,896
Puyallup Bridge F16A & F16B Replacement		1,526,500	1,526,500
Safe Routes to School Improvements	500,000	500,000	500,000
School Speed Zone Beacons	1,070,000	1,070,000	1,070,000
Sidewalk Abatement Program		647,714	647,714
Site 12 Seawall	600,000	600,000	600,000
South Stevens/Tyler/66th Bike and Pedestrian Connector		96,378	96,378
South Tacoma Branch Library Refurbishment	450,000	450,000	450,000
South Tacoma Business District Streetscape	1,200,000	1,920,300	1,920,300
Tacoma Dome Office Reconstruction	450,000	450,000	450,000
Traffic Model Update/Mode Choice/Pvmt Mgmt Integration Project		75,000	75,000
<b>Debt-LTGO Bonds</b>	<b>19,787,500</b>	<b>23,576,209</b>	<b>23,576,209</b>
Central Park Phase II		30,000	30,000
City Contribution to Streets Initiative		1,116,886	1,116,886
Lincoln Business District Streetscape		2,579,143	2,579,143
Tacoma Dome Bowl Seating	13,200,000	13,200,000	13,200,000
Tacoma Dome Dressing Room and Production Renovation	3,937,500	3,937,500	3,937,500
Tacoma Dome Fire Alarm Upgrade	1,350,000	1,350,000	1,350,000
Tacoma Dome Loading Docks	500,000	500,000	500,000
Tacoma Dome Security Modernization	800,000	800,000	800,000
Waterway Park		62,680	62,680
<b>Debt-Other</b>		<b>458,342</b>	<b>458,342</b>
Taylor Way Wye Track Rehabilitation		308,342	308,342
Transfer Yard Connection		150,000	150,000



## 2017-2018 Capital Budget Funding Detail Report

Funding Source	New 2017-2018 Funding	Total Confirmed Funding	Total Requested Funding
<b>Fund_Reserve - 1431 - Municipal Cable TV</b>	<b>305,572</b>	<b>305,572</b>	<b>305,572</b>
CityNet MPLS Phase 2 - HFC Network Replacement	305,572	305,572	305,572
<b>Fund_Reserve-1065 - Streets Operations</b>		<b>40,000</b>	<b>40,000</b>
Thea Foss - Site 10 Esplanade		40,000	40,000
<b>Fund_Reserve-1085 - Voted Streets Initiative</b>	<b>4,340,198</b>	<b>5,065,198</b>	<b>7,063,198</b>
56th Street S. and Cirque Drive Corridor Improvements	1,669,931	1,669,931	1,669,931
Bicycle & Pedestrian Education, Encouragement, and Safety Program	60,000	60,000	180,000
East 64th Street : Pacific to McKinley	600,000	850,000	850,000
Lincoln Business District Streetscape	85,000	85,000	85,000
North 21st Street: Adams to Pearl		200,000	2,078,000
Pipeline Trail/Cross County Commuter Connector--Phase II	455,267	455,267	455,267
Prairie Line Trail Phase II		75,000	75,000
Puyallup Avenue Improvements		200,000	200,000
Streets Initiative Gravel Streets	1,000,000	1,000,000	1,000,000
Taylor Way Rehabilitation	470,000	470,000	470,000
<b>Fund_Reserve-1185 - NCS Special Revenue</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
NCS Teen Home	500,000	750,000	750,000
NCS Youth Drop In Overnight Center	500,000	1,250,000	1,250,000
<b>Fund_Reserve-1195 - Open Space</b>		<b>357,178</b>	<b>357,178</b>
Prairie Line Trail Historic Interpretation Project		40,000	40,000
Schuster Parkway Promenade		91,314	91,314
South Tacoma Gateway Public Art		122,521	122,521
Water Flume Line Trail and Oak Tree Park		103,343	103,343
<b>Fund_Reserve-4180 - Tacoma Dome</b>		<b>850,000</b>	<b>850,000</b>
Tacoma Dome Event Level Restrooms		850,000	850,000
<b>Fund_Reserve-5700 - Municipal Buildings</b>		<b>767,034</b>	<b>767,034</b>
FM: TMB - Elevator Upgrades		767,034	767,034
<b>Grant-Federal</b>	<b>13,382,629</b>	<b>51,669,021</b>	<b>51,669,021</b>
2014 Sidewalk Reconstruction Project		618,790	618,790
56th Street S. and Cirque Drive Corridor Improvements	6,955,729	9,384,979	9,384,979
Hilltop and South Downtown Pedestrian Improvements		850,000	850,000
Hilltop Transit Oriented Development		150,000	150,000
Historic Water Ditch Trail- Phase III & IV		2,440,104	2,440,104
Links to Opportunity		2,000,000	2,000,000
Pipeline Trail/Cross County Commuter Connector--Phase II	2,042,600	2,042,600	2,042,600
Prairie Line Trail Phase I		2,384,372	2,384,372
Puyallup Bridge F16A & F16B Replacement	3,000,000	27,828,538	27,828,538
Schuster Parkway Promenade		1,170,172	1,170,172
SR 7 (Pac Ave) Signal Corridor Improvements		945,166	945,166
Taylor Way Rehabilitation	1,384,300	1,384,300	1,384,300
Thea Foss - Site 10 Esplanade		50,000	50,000
Traffic Model Update/Mode Choice/Pvmt Mgmt		420,000	420,000

## 2017-2018 Capital Budget Funding Detail Report

Funding Source	New 2017-2018 Funding	Total Confirmed Funding	Total Requested Funding
<b>Grant-State</b>	<b>2,500,000</b>	<b>14,903,330</b>	<b>14,903,330</b>
Prairie Line Trail Historic Interpretation Project		400,000	400,000
Prairie Line Trail Phase I		53,330	53,330
Puyallup Bridge F16A & F16B Replacement		11,950,000	11,950,000
Taylor Way Rehabilitation	2,500,000	2,500,000	2,500,000
<b>Other-Local Contribution</b>	<b>1,500,000</b>	<b>3,062,320</b>	<b>3,847,320</b>
Central Park Phase II		115,000	900,000
E 29th Street Roundabout & Extension	1,500,000	1,500,000	1,500,000
NCS Teen Home		250,000	250,000
NCS Youth Drop In Overnight Center		250,000	250,000
Prairie Line Trail Phase I		360,000	360,000
Puyallup Bridge F16A & F16B Replacement		500,000	500,000
Waterway Park		87,320	87,320
<b>Other-Private Contribution</b>		<b>133,500</b>	<b>133,500</b>
Transfer Yard Connection		133,500	133,500
<b>Other-Property Owner Contribution</b>	<b>56,750</b>	<b>893,943</b>	<b>893,943</b>
2014 Sidewalk Reconstruction Project		136,150	136,150
LID 8660- Alley Paving	43,006	198,157	198,157
LID 8662R - Bennett Street	13,744	196,636	196,636
Sidewalk Abatement Program		363,000	363,000
<b>Utility_Funds-Rail</b>	<b>1,350,000</b>	<b>1,549,658</b>	<b>6,549,658</b>
Intelligent Transportation Systems (ITS) Strategic Rail Grade Crossings Camera Installations	350,000	350,000	350,000
Locomotive Fleet Repower and Modernization Projects	1,000,000	1,000,000	6,000,000
Taylor Way Wye Track Rehabilitation		136,658	136,658
Transfer Yard Connection		63,000	63,000
<b>Utility_Funds-Solid Waste</b>	<b>3,920,500</b>	<b>10,857,500</b>	<b>19,585,000</b>
Solid Waste Management Facilities Upgrades and Maintenance	3,920,500	10,857,500	19,585,000
<b>Utility_Funds-Surface Water</b>	<b>24,866,441</b>	<b>48,992,741</b>	<b>93,551,223</b>
Facilities Projects	113,816	6,113,816	10,666,179
Prairie Line Trail Phase I		300,000	300,000
Schuster Parkway Promenade		206,300	256,300
Surface Water Collection System Projects	17,030,678	30,080,678	65,096,789
Treatment and Low Impact Projects	7,721,947	12,291,947	17,231,955
<b>Utility_Funds-Tacoma Power</b>	<b>173,058,000</b>	<b>355,551,440</b>	<b>684,586,440</b>
CLICK! Network	6,139,000	11,363,000	21,433,000
General Plant	6,602,000	14,935,440	51,943,440
Power Generation	47,124,000	113,195,000	178,750,000
Power Management	28,850,000	51,228,000	92,528,000
T&D Projects	52,391,000	111,551,000	246,429,000
Utility Technology Services	31,952,000	53,279,000	93,503,000

## 2017-2018 Capital Budget Funding Detail Report

Funding Source	New 2017-2018 Funding	Total Confirmed Funding	Total Requested Funding
<b>Utility_Funds-Tacoma Water</b>	<b>44,944,092</b>	<b>76,369,373</b>	<b>189,265,756</b>
General Improvements	3,685,133	7,847,468	24,829,820
RWSS Cost Share Eligible Projects	1,493,403	2,344,497	4,862,126
Water Distribution	26,550,783	44,333,319	99,136,693
Water Quality	4,421,000	5,141,000	7,383,000
Water Supply/Transmission/Storage	8,793,773	16,703,089	53,054,117
<b>Utility_Funds-Wastewater</b>	<b>41,861,496</b>	<b>68,686,496</b>	<b>141,476,380</b>
Central Treatment Plant Improvements	14,984,731	29,284,731	42,886,877
North End Treatment Plant Projects	1,388,670	2,638,670	5,410,068
Pump Station Projects	1,496,938	3,671,938	7,830,049
Wastewater Collection System Projects	23,991,157	33,091,157	85,349,386
<b>Grand Total</b>	<b>\$ 358,698,903</b>	<b>\$ 711,090,581</b>	<b>\$ 1,292,004,830</b>



## 2017-2018 Capital Budget Operating Impacts Report

Project Title	Total Costs Through 2022	Est. Annual Maintenance
<b>Community Development</b>	<b>14,033,000</b>	<b>430,800</b>
2011-2014 Business District Allocation	618,000	5,000
2015-2016 Redevelopment Area Catalytic Project	135,000	-
2017-2018 Infrastructure Fund	250,000	-
Eastside Community Center and Campus	5,000,000	-
Hilltop Transit Oriented Development	300,000	30,000
Links to Opportunity	2,480,000	140,800
Municipal Dock Deck Demolition	950,000	-
NCS Teen Home	1,000,000	125,000
NCS Youth Drop In Overnight Center	1,500,000	125,000
Neighborhood Projects 2013-2014	400,000	5,000
Site 12 Seawall	1,400,000	-
<b>Cultural Facilities</b>	<b>32,203,364</b>	<b>53,000</b>
Performing Arts Theaters Capital Campaign Contribution	7,000,000	-
Performing Arts Theaters Capital Projects Management	3,000,000	-
Prairie Line Trail Historic Interpretation Project	440,000	10,000
South Tacoma Gateway Public Art	122,521	5,000
Tacoma Dome Bowl Seating	13,200,000	25,000
Tacoma Dome Dressing Room and Production Renovation	3,937,500	-
Tacoma Dome Event Level Restrooms	1,300,000	-
Tacoma Dome Fire Alarm Upgrade	1,350,000	5,000
Tacoma Dome Loading Docks	500,000	500
Tacoma Dome Office Reconstruction	450,000	-
Tacoma Dome Security Modernization	800,000	2,500
Water Flume Line Trail and Oak Tree Park	103,343	5,000
<b>General Government Municipal Facilities</b>	<b>3,236,572</b>	<b>15,000</b>
CityNet MPLS Phase 2 - HFC Network Replacement	305,572	15,000
FM: Beacon Center, Exterior Refurbishment	277,000	-
FM: Lighthouse Center, Window Replacement	110,000	-
FM: Pt Defiance Senior Center, Roof Replacement	94,000	-
FM: TMB - Elevator Upgrades	1,850,000	-
FM: TMB, 10th Floor - Tenant Improvement	600,000	-
<b>Libraries</b>	<b>837,000</b>	<b>63,500</b>
Kobetich Branch Library Refurbishment	95,000	2,000
Main Library Elevator Upgrade	90,000	8,100
RFID Phase 3	202,000	48,400
South Tacoma Branch Library Refurbishment	450,000	5,000
<b>Local Improvement Districts</b>	<b>743,793</b>	<b>4,681</b>
LID 8660- Alley Paving	247,157	1,020
LID 8662R - Bennett Street	496,636	3,661
<b>Parks and Open Space</b>	<b>8,730,000</b>	<b>80,000</b>
Central Park Phase II	1,630,000	25,000
Prairie Line Trail- Art Park	900,000	5,000
Waterway Park	6,200,000	50,000
<b>Public Safety</b>	<b>1,385,000</b>	<b>34,000</b>
FM: Former Fire Station #15, Renovation	1,305,000	34,000
FM: Police/Fleet Warehouse, Parking Lot Restoration	80,000	-

## 2017-2018 Capital Budget Operating Impacts Report

Project Title	Total Costs Through 2022	Est. Annual Maintenance
<b>Transportation</b>	<b>230,967,358</b>	<b>1,623,473</b>
17-18 Neighborhood Programs	250,000	600
17-18 Traffic Enhancements	250,000	26,400
2014 Sidewalk Reconstruction Project	1,217,940	31,900
34th St. Bridge - Pacific Ave. to B St.	10,000,000	500
56th Street S. and Cirque Drive Corridor Improvements	11,622,660	413,400
Bicycle & Pedestrian Education, Encouragement, and Safety Program	333,622	36,000
Capital Sidewalk Program	637,000	-
City Contribution to Streets Initiative	21,000,000	-
E 29th Street Roundabout & Extension	1,500,000	25,200
East 64th Street : Pacific to McKinley	8,635,000	106,188
F16-D Puyallup River Bridge Replacement	11,404,000	500
Hilltop and South Downtown Pedestrian Improvements	1,115,000	1,500
Historic Water Ditch Trail- Phase III & IV	9,642,223	105,000
Lincoln Business District Streetscape	7,986,039	70,459
North 21st Street: Adams to Pearl	17,625,500	169,471
North 37th Street Connector Trail	140,000	1,000
Pipeline Trail/Cross County Commuter Connector--Phase II	2,787,867	5,000
Prairie Line Trail Phase I	4,617,702	18,000
Prairie Line Trail Phase II	7,165,511	25,000
Puyallup Avenue Improvements	22,000,000	77,273
Puyallup Bridge F16A & F16B Replacement	41,886,043	500
Safe Routes to School Improvements	500,000	28,000
School Speed Zone Beacons	1,070,000	25,000
Schuster Parkway Promenade	15,635,436	100,000
Sidewalk Abatement Program	1,010,714	10,776
South Stevens/Tyler/66th Bike and Pedestrian Connector	1,673,310	17,500
South Tacoma Business District Streetscape	2,200,000	70,000
SR 7 (Pac Ave) Signal Corridor Improvements	995,166	9,682
Streets Initiative Gravel Streets	1,000,000	36,671
Taylor Way Rehabilitation	21,385,500	189,403
Thea Foss - Site 10 Esplanade	3,186,125	22,550
Traffic Model Update/Mode Choice/Pvmt Mgmt Integration Project	495,000	-
<b>Grand Total</b>	<b>\$ 292,136,087</b>	<b>\$ 2,304,454</b>

# Additional Resources & Information

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## City of Tacoma Information

Residents can contact the City of Tacoma through the **TacomaFIRST 311 Customer Support Center**. This Center provides a one-stop shop for services and offers a concierge feel in the way of reception, face-to-face interaction, 311 telephone support, online resources, and mobile app connectivity. Online customer support resources are available at [cityoftacoma.org/tacomafirst311](http://cityoftacoma.org/tacomafirst311).

Residents can also reach the City of Tacoma by phone. Within the city limits of Tacoma, the Customer Support Center can be reached by dialing **311**. Outside city limits, the Center can be reached at (253) 591-5000. The Customer Support Center is open Monday through Friday from 8 a.m. to 5 p.m.

## Job Classification and Salary Information

Please visit [cityoftacoma.org/empage.aspx](http://cityoftacoma.org/empage.aspx) for current Job Classification Specifications with salary data and to browse job openings with the City of Tacoma.

## Services Provided by Other Governmental Agencies

### Low Income Employment & Training Resource

Workforce Central ..... 253-254-7675

### Low Income Housing

Tacoma Housing Authority ..... 253-207-4400

### Parks & Recreation

Tacoma Metropolitan Park District ..... 253-305-1000

### Public Health Services

Tacoma-Pierce County Health Department ..... 253-798-6500

### Public Schools

Tacoma Public Schools ..... 253-571-1000

### Transportation

Pierce Transit ..... 253-581-8000

Sound Transit ..... 888-889-6368

### Higher Education

Bates Technical College ..... 253-680-7000

Clover Park Technical College ..... 253-589-5800

Evergreen State College-Tacoma ..... 253-680-3000

Pacific Lutheran University ..... 253-535-7411

Pierce Community College ..... 253-964-6500

Tacoma Community College ..... 253-566-5000

University of Puget Sound ..... 253-879-3100

University of Washington-Tacoma ..... 253-692-4400





# City of Tacoma Holidays

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## 2017

New Year's Day	Monday	January 2, 2017 (observed)
Dr. Martin Luther King, Jr. Day	Monday	January 16, 2017
Presidents' Day	Monday	February 20, 2017
Memorial Day	Monday	May 29, 2017
Independence Day	Tuesday	July 4, 2017
Labor Day	Monday	September 4, 2017
Veterans Day	Friday	November 10, 2017 (observed)
Thanksgiving	Thursday/Friday	November 23/24, 2017
Christmas	Monday	December 25, 2017

## 2018

New Year's Day	Monday	January 1, 2018
Dr. Martin Luther King, Jr. Day	Monday	January 15, 2018
Presidents' Day	Monday	February 19, 2018
Memorial Day	Monday	May 28, 2018
Independence Day	Wednesday	July 4, 2018
Labor Day	Monday	September 3, 2018
Veterans Day	Monday	November 12, 2018 (observed)
Thanksgiving	Thursday/Friday	November 22/23, 2018
Christmas	Tuesday	December 25, 2018



# Glossary

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**Ad Valorem Tax** – A tax which is levied in proportion to the value of the property against which it is levied, such as property tax.

**Allocation** – The process of distributing budget dollars among the various elements of the City's budget, also known as assessments.

**Appropriation** – Authorization granted by a legislative body to make expenditures and to incur obligations. The appropriation contains specific limitations as to the amount, purpose, and time when it may be expended.

**Assessed Valuation** – A government sets a valuation upon real estate or other property as a basis for levying taxes. An assessed valuation represents the appraised value less any exemptions.

**Assessment Out** – Allocation of internal support services provided to benefiting funds.

**Assessment In** – Receipt of internal support services allocations.

**Biennium Budget** – A financial operations plan (budget) spanning two years.

**Balanced Budget** – Washington State Law requires jurisdictions to propose and adopt balanced budgets, in which appropriations are limited to the total estimated revenues.

**Basis of Budgeting** – Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. The City uses the modified accrual basis of accounting for budgetary purposes in all funds, which is in compliance with General Accepted Accounting Principles and is also aligned with the City's accounting practices.

**Budget** – A plan of financial operations that includes an estimate of proposed expenditures and the means of financing them. In practice, the term budget is used in two ways. Sometimes it designates the financial plan presented for adoption – the proposed budget – and other

times it designates the plan finally approved – the adopted budget.

**Capital Asset** – Long term assets such as land, improvements to land, easements, buildings and related improvements, vehicles, machinery and equipment, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

**Capital Expenditure (Outlay)** – An expenditure that acquires, adds value to, or extends the useful life of an existing capital asset. This includes the purchase of major equipment (e.g. fire trucks, radios, police vehicles, telecommunications equipment, furniture).

**Capital Facilities Program (CFP)** – A comprehensive plan that projects the capital needs of the community. Generally, it is a cyclical process that projects the needs for a set number of years. Capital improvements are essential to sound infrastructure. The capital budget is derived from the long-term CFP.

**Capital Project** - Non-recurring expenditure (with a start and end date) that results in the acquisition of or addition to existing capital assets; categorized by one or more of the following: (1) new construction such as buildings, streets, or utility infrastructure; or (2) major maintenance, renovation, or replacement of an existing asset that increases the effectiveness and useful life of the asset.

**City Charter** – The rules that govern the City, a compilation of past ordinances.

**Classification** – A system for objectively and accurately defining the duties, responsibilities, tasks, and authority level of a job.

**Contingency** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contributions and Transfers** – Budgeted amounts sent by one fund to another or to external agencies.

**Cost Center** – Lowest-level accounting group within a department.

**Debt Service** – The amount of money necessary to pay interest and principal to holders of a government's debt instruments.

**Debt Service Fund** – Debt Service Funds are used to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt. They are further used to account for the payment of debt on special assessment projects. The City now includes its special assessment guaranty fund in this fund type per requirements of GASB Statement 6. Therefore, this fund type also includes costs related to servicing of special assessment debt (such as foreclosures) in the guaranty fund. The guaranty fund is used to generate revenue, including proceeds from property sold, for debt service purposes.

**Department** – A combination of divisions headed by a director with a specific and unique set of goals and objectives.

**Division** – A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit's mission and objectives.

**Enterprise Fund** – Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the stated intent is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples include Solid Waste, Permitting Services, and Power.

**Expenditures** – Decrease in net financial resources for the purpose of acquiring an asset, service, or settling a loss.

**Expenses** – Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal period.

**Fiscal Year** – A twelve month period designated as the operating year for accounting purposes.

The fiscal year used by the City of Tacoma begins January 1<sup>st</sup> and ends December 31<sup>st</sup>.

**Fixed Costs** – These appropriations are for expenditures controlled at the City level rather than at the department level. Examples are insurance, rent, and communications.

**Fixed Assets** – Long term assets which are intended to continue to be held or used, such as land, buildings, machinery, or equipment.

**Full Time Equivalent (FTE)** – A calculation used to convert part time hours to equivalent full time positions. Full time employee salaries are budgeted at 2,080 hours per year for 2017 and 2,088 for 2018. The full time equivalent of an employee is calculated by dividing number of hours budgeted by the annual full time salary hours. The average of the two years' FTE is presented in this budget document.

**Fund** – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances and changes therein. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance** – Total assets which include cash, accounts receivable, and inventory less total liabilities which include accounts payable and deferred revenue. Fund balances less required reserves are generally available for appropriation and are treated as a non-recurring resource.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards/guidelines for financial accounting and reporting which provide a standard by which to measure financial presentations. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define the accepted accounting practices at a particular time. They include both broad guidelines of general application and detailed practices and procedures.

**General Fund** – The General Fund is the primary fund of the City. The accounting for all financial resources except those required to be accounted for in another fund is accomplished within this fund. It derives a majority of its revenue from property, sales, business, and utility taxes, and receives all other City revenues not designated for specific use by statute or the City Charter.

**General Government** – These are the activities and services provided to the citizens exclusive of the services provided by Tacoma Public Utilities.

**General Long-Term Debt** – Represents any unmatured debt not considered to be a fund liability.

**General Obligation Bonds (GO Bonds)** – Bonds which are secured by the full faith and credit of the issuer. GO bonds issued by local governments are secured by a pledge of the issuer's property taxing power or authority.

**Grant** – A grant is a contribution of one government unit or funding source to another. The contribution is usually made to aid in the support of specified function, e.g., education or drug enforcement; however, sometimes it is for general purpose.

**Intergovernmental Revenue** – Revenue collected by one government and distributed to another level or governing entity.

**Interim** – Temporary staff assignment until someone is appointed to the position permanently.

**Internal Services Fund (ISF)** – Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City, or to other governmental units, on a cost-reimbursement basis.

**Line-Item Budget** – A budget which provides detailed cost information by type of expenditure such as personnel costs, personnel benefits, services, supplies, etc. This is sometimes referred to as an object expenditure budget.

**Measures of Efficiency** – Information related to inputs, or resources used, to units of output or outcome.

**Maintenance & Operations (M&O) Budget** – Ongoing expenditures supporting departmental functions.

**Modified Accrual Basis of Accounting** – A basis of accounting in which expenditures are recognized when the related fund liability is incurred, but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting, since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received or measurable.

**Operating Transfers** – Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended; such as transfers from the General Fund to a Special Revenue or Capital Projects Fund.

**Ordinance** – A formal action by the City Council that adopts a practice, directs an action, or authorizes a transaction or budget. It has higher legal standing than a resolution.

**Overhead** – The indirect cost associated with providing a service, including such items as centralized human resource and finance activities.

**Performance Measures** – Measures used to evaluate the quality and effectiveness of programs and services.

**Personnel Services** – Expenditures for wages and fringe benefits of employees.

**Program** – An organizational unit that provides a specified service or function.

**Program Budget** – A budget document that classifies or groups programs into specifically defined program function categories. Programs within a category contain activities, services or projects that are similar in function.

**Program Function** – A specifically defined functional category that contains programs that

serve the same function by providing similar services or activities.

**Property Tax** – A tax which is based according to value of property and is the source of monies that pay general obligation debt, support the General Fund, and support the Emergency Management Services (EMS) Fund.

**Reserves** – Money set aside to provide stability in the event of unforeseen expenditure needs or revenue shortfalls.

**Resolution** – An opinion, policy, or directive of the City Council expressed in a formally drafted document and voted upon. It has lower legal standing than an ordinance.

**Retained Earnings** – An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**Revenue** – Additions to the City's financial assets such as taxes or grants which do not, in themselves, increase the City's liabilities, provided there is no corresponding decrease in assets or increases in other liabilities.

**Revenue Bonds** – Bonds payable from a specific source of revenue which do not pledge the full faith and credit of the issuer. Revenue bonds are payable from identified sources of revenue and do not affect the property tax rate. Pledged revenues may be derived from the operation of the financed project.

**SAP** – SAP is the City's Enterprise Resource Planning (ERP) software. ERP software provides customers with the ability to interact with a common corporate database for a comprehensive range of activities such as inventory control, order tracking, customer service, finance, and human resources.

**Self-Insurance** – The retention by an entity of a risk of loss arising out of the ownership of

property or from some other cause instead of transferring that risk through the purchase of an insurance policy.

**Small Business Enterprise (SBE)** –The goal of the City's SBE program is to facilitate procurement, education, and small business assistance to promote equitable participation by historically underutilized businesses in the provision of supplies, services, and public works to the City.

**Special Revenue Fund (SRF)** – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital project(s)) that are legally restricted to expenditure for specific purposes, i.e. grants.

**Strategic Plan** – A formalized plan that identifies citywide long-term goals and objectives and outlines possible strategies and approaches to achieving those goals and objectives.

**Tacoma 2025** – Tacoma's strategic plan based on a vision the community set for the city over the next ten years.

**Tax Rate** – The amount of tax stated in terms of a unit of the tax base; for example, the City of Tacoma expresses the tax in terms of dollars per thousand of taxable value.

**Trust & Agency Fund** – Trust & Agency Funds are used to account for assets that are held by the City as trustee or agent for individuals, private organizations, and/or other governmental units and/or funds. These include: (1) expendable trust funds; (2) non-expendable trust funds (the City has no non-expendable trust funds); (3) pension trust funds; and (4) agency funds.

**Unreserved Fund Balanced** – Represents resources that can be used for any purpose of the fund in which they are reported.

# Acronyms

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**ADA** – Americans with Disabilities Act  
**ALS** – Advanced Life Support  
**ARRA** – American Recovery and Reinvestment Act of 2009  
**AUC** – Assets Under Construction  
**B&O** – Business & Operating  
**BABs** – Build America Bonds  
**BCPA** – Broadway Center for the Performing Arts  
**BLS** – Basic Life Support  
**BLUS** – Building and Land Use  
**CAO** – City Attorney’s Office  
**CAFR** – Comprehensive Annual Financial Report  
**CARES** – Cleanup and Revitalization Efforts  
**CCF** – Centum Cubic Feet (water measurement)  
**CDBG** – Community Development Block Grant  
**CED** – Community & Economic Development  
**CFP** – Capital Facilities Program  
**CIAC** – Contributions In Aid of Construction  
**CLID** – Consolidated Local Improvement District  
**CMAQ** – Congestion Mitigation and Air Quality Improvement Program  
**CMO** – City Manager’s Office  
**CNG** – Compressed Natural Gas  
**CO** – Controlling (Module used in SAP)  
**COPS** – Community Oriented Policing Services  
**COT** – City of Tacoma  
**CREBs** – Clean Renewable Energy Bonds  
**CSC** – Customer Support Center  
**CSSF** – Central Service Summary Fund  
**CTED** – Community, Trade, and Economic Development  
**CUFR** – Component Unit Financial Report  
**DRS** – Department of Retirement Systems  
**EMS** – Emergency Medical Services  
**ERP** – Enterprise Resource Planning  
**ES** – Environmental Services  
**FCC** – Federal Communications Commission  
**FTE** – Full Time Equivalent  
**FWDA** – Foss Waterway Development Authority  
**GAAP** – Generally Accepted Accounting Principles  
**GASB** – Government Accounting Standards Board  
**GDP** – Gross Domestic Product  
**GF** – General Fund  
**GFOA** – Government Finance Officers Association  
**GG** – General Government  
**GIS** – Geographic Information System

**GMA** – Growth Management Act  
**GO** – General Obligation  
**GTCTC** – Greater Tacoma Convention & Trade Center  
**HFC** – Hybrid fiber-coaxial  
**HOME** – Home Investment Partnerships  
**HUB** – Historically Underutilized Business  
**HUD** – Housing and Urban Development  
**ICMA** – International City/County Management Association  
**ILS** – Integrated Library System  
**IPMS** – Integrated Permit Management System  
**ISF** – Internal Service Fund  
**LEAP** – Local Employment & Apprenticeship Training Program  
**LEOFF** – Law Enforcement Officers and Fire Fighters  
**LID** – Local Improvement District  
**LIHEAP** – Low Income Home Energy Assistance Program  
**LOS** – Level of Service  
**LTD** – Long Term Debt  
**LTGO** – Limited Tax General Obligation  
**M&O** – Management & Operations  
**MBE** – Minority Business Enterprise  
**MCO** – Media & Communications Office  
**MFPTE** – Multi-Family Property Tax Exemption  
**MPLS** – Multiprotocol Label Switching  
**NCS** – Neighborhood & Community Services  
**NPDES** – National Pollutant Discharge Elimination System  
**OEHR** – Office of Equity & Human Rights  
**OEPS** – Office of Environmental Policy & Sustainability  
**OMB** – Office of Management & Budget  
**PAF** – Public Assembly Facilities  
**PCI** – Pavement Condition Index  
**PDS** – Planning & Development Services  
**PEACE** – Partnering for Equity And Community Engagement  
**PEG** – Public, Education, and Government  
**PERS** – Public Employees Retirement System  
**PM** – Plant Maintenance (Orders used in SAP)  
**PW** – Public Works  
**PWB** – Public Works Buildings  
**PWC** – Public Works Construction  
**PWE** – Public Works Engineering  
**PWF** – Public Works Facilities  
**PWS** – Public Works Streets  
**PWTF** – Public Works Trust Fund

**RCW** – Revised Code of Washington  
**REET** – Real Estate Excise Tax  
**RFID** – Radio Frequency Identification  
**RZED** – Recovery Zone Economic Development  
**RWSS** – Regional Water Supply System  
**SAFER** – Staffing for Adequate Fire & Emergency Response  
**SAP** – Systems, Applications and Products in Data Processing  
**SBE** – Small Business Enterprise  
**SD** – Sales Document  
**SEPA** – State Environmental Policy Act  
**SLA** – Service Level Agreement  
**SMA** – Shoreline Management Act  
**SRF** – State Revolving Fund or Special Revenue Fund  
**SS911** – South Sound 911  
**SWAT** – Special Weapons And Tactics  
**T&L** – Tax & License  
**STAR** – Sustainability Tools for Assessing and Rating Communities  
**TAGRO** – TacomaGROw  
**TBD** – Transportation Benefit District  
**TCCS** – Tacoma Crime Control System  
**TEEE** – Traffic Enforcement, Engineering & Education

**TERS** – Tacoma Employees' Retirement System  
**TFD** – Tacoma Fire Department  
**TIMS** – Tacoma Information Management System  
**TIP** – Transportation Improvement Program  
**TMC** – Tacoma Municipal Code  
**TOOL** – Trade Occupations Opportunity Learning Center  
**TPD** – Tacoma Police Department  
**TPU** – Tacoma Public Utilities  
**TRCVB** – Tacoma Regional Convention and Visitor Bureau  
**TRMD** – Tacoma Rail Mountain Division  
**TTEP** – Tacoma Training & Employment Program  
**TVE** – Tacoma Venues & Events (formerly Public Assembly Facilities)  
**UDAG** – Urban Development Action Grant  
**UTGO** – Unlimited Tax General Obligation  
**VEBA** – Voluntary Employee Beneficiary Association  
**WBE** – Women Business Enterprise  
**WBS/E** – Work Breakdown Structure/Element  
**WFOA** – Washington Finance Officers Association  
**WSST** – Washington State Sales Tax





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