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**TO: Mayor & Council
Budget Advisory Committee**

**FROM: Mitch Wasserman
John Gagan**

DATE: January 23, 2017

SUBJ: ACTUAL 2016 FINANCIAL INFORMATION

2016 YEAR-END INFORMATION:

Attached is the following information to help understand what actually happened in 2016:

- (#1) A Year End History Estimate spreadsheet that outlines just how close our predictions throughout the year(s) came to the actual numbers...they were very close!
- (#2) A General Fund Year End report showing major differences from the 2016 budget.
- (#3) Final financial statements, a detailed report with a big picture, specifying the activity in all funds and accounts throughout the year and comparing the year end results with the 2016 and the 2017 Budgets.

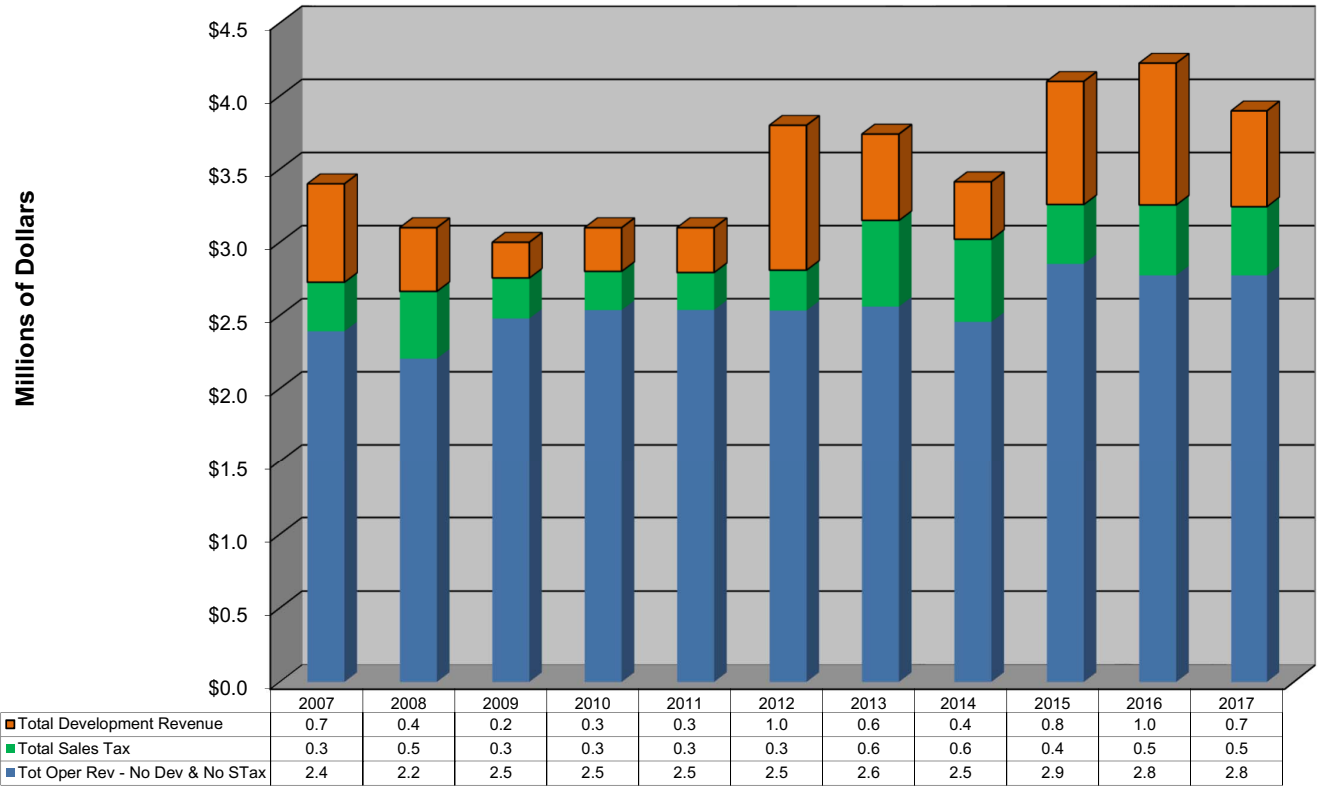
As predicted, revenues ended 17.5% higher than the 2016 Budget by \$630,691 and expenditures 4.5% lower than budgeted by \$169,027. The lower expenditure and higher revenue numbers helped to create a General Fund surplus of \$655,954. The staff's December year-end estimates were very close, or \$16,850 away from the actual numbers (see attached). The slight decrease to the projected surplus means that the reliance on development revenues in the 2017 Budget will be slightly increased by \$20,000 per the Budget Ordinance's guidance.

On the revenue side, the major themes remained the same with residential development (\$477,200), AT&T not paying its lease in the correct year (\$68,772) and a nuisance penalty (\$41,053) explaining most of the 2016 budget variance...all other revenues were within an expected final range and relatively flat.

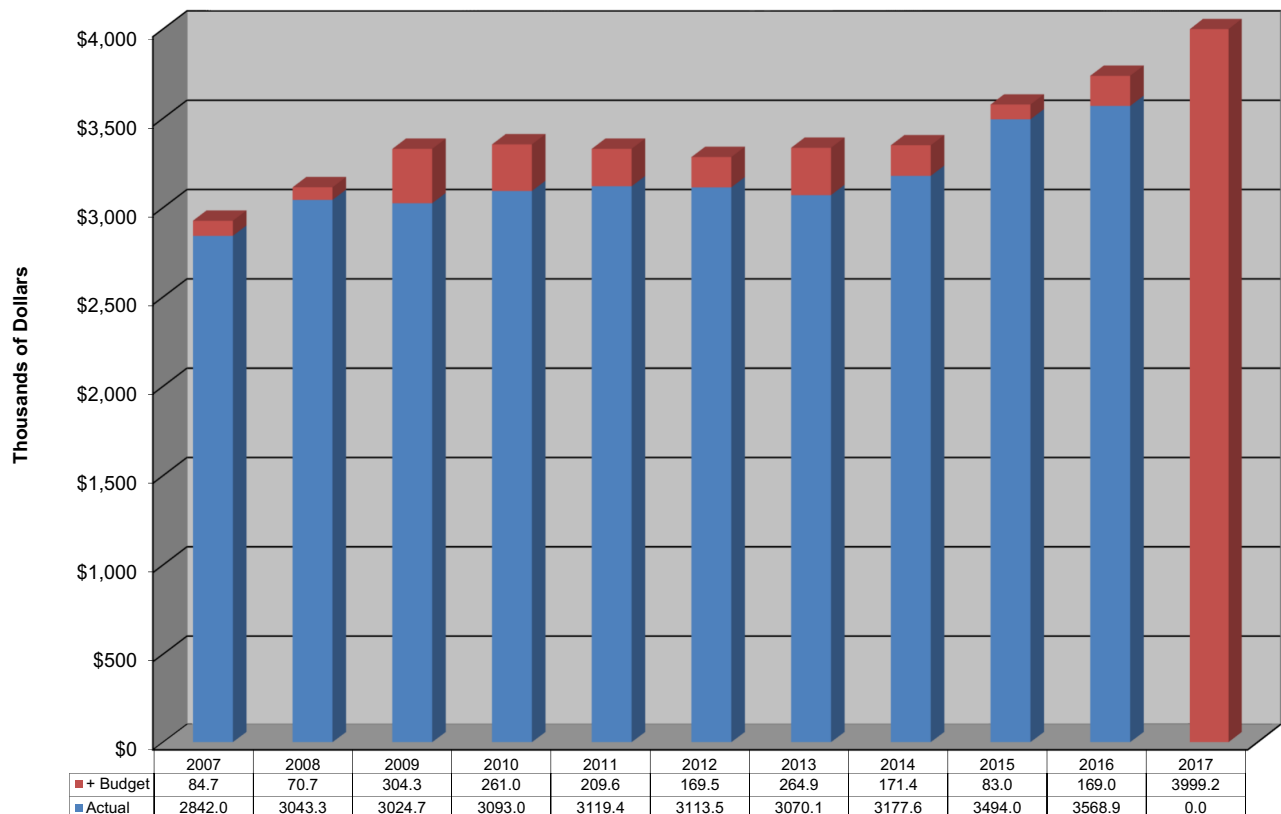
General Fund expenditures were influenced by the time it took (savings) to hire new police officers and a new public works crew member, legal expenditures and the new Assistant Administrator position were the main contributors to the final numbers. Special recognition goes to the staff for managing every penny during in 2016.

Thanks again to the Mayor, Council and Budget Advisory Committee for their help and support in making 2016 a financially successful year for the City of Clyde Hill.

Total Operating Revenues - Impact of Total Dev Rev & Sales Tax



Total Operating Expenditures - Budget Amount Greater Than Actual



2017 Revised Budget Plan Financial Overview

1/23/17

2017 Budget...(approved in early December)

| | |
|---|------------|
| Revised Projected General Fund Y-E Balance | \$916,565 |
| Additional Lid Maintenance Funding | (\$75,000) |
| Additional ARCH Trust Fund | (\$5,000) |
| Wetherill Nature Preserve | (\$1,000) |
| Structural Analysis of 28th St "Bridge" | (\$20,000) |
| 2017 Operating Budget - For Development Revenue | (\$70,000) |

December projections - Anticipating the potential for a material swing up or down

Additional \$75,000 on top of the \$25,000 in the 2017 Budget

Additional \$5,000 on top of the \$20,000 in the 2017 Budget

Additional \$1,000 in the 2017 Budget
- Only if Clyde Hill can install cross hatching in Hunts Point for Hawthorne Ct

To assess the 28th St. bridge structure

Reduced reliance on 2017 predicted development revenues - 2016 surplus used to balance 2017 Budget
- **Budget Ordinance allowed for the adjustment of this number, depending on the final 2016 budget results**

What Changed...

| | |
|---|------------|
| Revised Projected General Fund Y-E Balance | \$899,713 |
| 2017 Operating Budget - For Development Revenue | (\$50,000) |

Actual 2016 Year End Number

Reduce reliance on 2017 predicted development revenues - 2016 surplus used to balance 2017 Budget
- **Reduced projected revenues by \$50K, not \$70K (adjusted for actual 2016 surplus #'s)**

Final 2017 Budget...

| | |
|--------------------------------------|-------------|
| Projected Beginning Fund Balance: | \$899,713 |
| 2017 Special Project Transfers | (\$716,000) |
| to Balance the 2017 Operating Budget | (\$80,500) |
| Retain per financial policy | (\$100,000) |
| Transfer to Reserve Fund (on 1-1-17) | \$0 |
| Projected General Fund Y-E Balance | \$3,213 |

Actual 2016 Year End Number

For Special Projects in the 2017 Budget - Including the ones noted above

Cut Property Tax Increases & Development Revenue for 2017 - 2016 surplus used to balance 2017 Budget

Per Financial Policy - Maintain a \$100,000 balance in the General Fund

No transfer of any 2016 surplus for this purpose

Adjusted funding for 2017 development revenue (increased permits by \$20K) to make this close to zero

General Fund 2016 Actual Year-End

Revenues:

2016 Budget: \$3,594,185
2016 Actual: \$4,224,876

Revenue Difference: \$630,691

Red means less than budgeted

More Revenue Than Budgeted

% of Budget: 17.5%

Revenue Detail

| | | | |
|---|---|------------------|---|
| Bldg Permits (+\$218.3) - Plan Check (+\$190.9) - Other Permits (+\$58.5) | Development Revenue | \$477,200 | 9 more new homes than budgeted - 3 double permits over 1 yr |
| WCF & Bldg Fine (+\$75.8) | Miscellaneous Fines/Penalties | \$75,827 | (\$34.4) WCF Fine & (\$42) development violation |
| (\$205) in "base" - (\$265) in Construction | Sales Taxes | \$52,343 | More Construction than Expected |
| 2015 payment paid in 2016 - 1 less WCF paid for 2017 | Space & Facility Leases | \$18,735 | (\$34.4) targeted for 2015 paid in 2016 |
| 25 bsp Interest rate bump in December | Interest Income | \$20,638 | |
| Water (+\$20.5) - Cellular (-\$18.5) - Gas (-\$14.1) - Elect (+\$11.6) - CATV (-10.8) | Utility Taxes & Franchise Fees | (\$7,928) | |
| | Liquor Revenues | \$8,305 | Legislative uncertainty on revenue sharing this item |
| | Sale of Surplus Equipment | \$6,275 | Sold PW truck to Yarrow (\$15) |
| | Fines & Forfeitures | (\$17,712) | Took a little longer to hire/train new officers |
| | All Other Revenues | (\$2,992) | |
| | | \$630,691 | |

Note: #'s in () are in thousands

Expenditures:

2016 Budget: \$3,737,950
2016 Actual: \$3,568,923

Expenditure Difference: \$169,027

Red means more than budgeted

Less Expenditures Than Budgeted

% of Total: 4.5%

Expenditure Detail

| | | | |
|---|-------------------------------|------------------|---|
| Legal (\$64.2) - Full-time ACA (\$50.1) - IT Tech & Repairs (\$15.8) | General Govt. Services | (\$126,431) | |
| Jails (\$16.9) - Filing Fees (\$33.1) - Fuel (\$10.6) - Repairs (\$6.9) | Police Department | \$232,356 | • \$164,825 salaries & benefits (time to hire + resignation) |
| | Fire Department | \$10 | |
| Landscaping (\$9.6) - Storm Drains (\$7) - Salaries & Benefits (\$58.3) | PW/Building Department | \$63,092 | • Did not hire 3rd crew member until later in year - Retirement |
| | | \$169,027 | |
| | | | • \$174,078 Salaries & Benefits |
| | | | • \$5,051 All Others |

Note: #'s in () are in thousands

Beginning Fund Balance: \$869,715
2016 Budgeted Surplus/Deficit: (\$143,765)
2016 Y-E Surplus/Deficit: \$655,954
2016 Transfer: (\$625,950)
Ending Fund Balance: \$899,719

Differences In 2016 Year-End Projections

| | August Projections | November Projections | December Projections | Actual 2016 |
|---------------------|-----------------------|-------------------------|-------------------------|----------------|
| GENERAL FUND | | | | |
| Revenue | \$4,153,450 | \$4,171,075 | \$4,246,950 | \$4,224,876 |
| Expenditures | \$3,646,350 | \$3,599,325 | \$3,574,150 | \$3,568,923 |
| | \$507,100 | \$571,750 | \$672,800 | \$655,953 |

2015 Year-End Projections

| | August Projections | November Projections | December Projections | Actual 2015 |
|---------------------|-----------------------|-------------------------|-------------------------|----------------|
| GENERAL FUND | | | | |
| Revenue | \$4,021,000 | \$4,107,200 | \$4,152,875 | \$4,128,758 |
| Expenditures | \$3,503,525 | \$3,523,625 | \$3,525,121 | \$3,494,046 |
| | \$517,475 | \$583,575 | \$627,754 | \$634,712 |

2014 Year-End Projections

| | August Projections | November Projections | December Projections | Actual 2014 |
|---------------------|-----------------------|-------------------------|-------------------------|----------------|
| GENERAL FUND | | | | |
| Revenue | \$3,465,000 | \$3,465,650 | \$3,484,725 | \$3,414,485 |
| Expenditures | \$3,213,075 | \$3,190,700 | \$3,159,325 | \$3,177,625 |
| | \$251,925 | \$274,950 | \$325,400 | \$236,860 |

2013 Year-End Projections

| | August Projections | November Projections | December Projections | Actual 2013 |
|---------------------|-----------------------|-------------------------|-------------------------|----------------|
| GENERAL FUND | | | | |
| Revenue | \$3,663,050 | \$3,690,900 | \$3,678,000 | \$3,674,425 |
| Expenditures | \$3,159,875 | \$3,118,200 | \$3,085,200 | \$3,070,065 |
| | \$503,175 | \$572,700 | \$592,800 | \$604,360 |

2012 Year-End Projections

| | August Projections | November Projections | December Projections | Actual 2012 |
|---------------------|-----------------------|-------------------------|-------------------------|----------------|
| GENERAL FUND | | | | |
| Revenue | \$3,736,025 | \$3,731,650 | \$3,738,175 | \$3,776,143 |
| Expenditures | \$3,073,650 | \$3,087,275 | \$3,106,525 | \$3,113,476 |
| | \$662,375 | \$644,375 | \$631,650 | \$662,667 |

2011 Year-End Projections

| | August Projections | November Projections | December Projections | Actual 2011 |
|---------------------|-----------------------|-------------------------|-------------------------|----------------|
| GENERAL FUND | | | | |
| Revenue | \$3,127,425 | \$3,071,815 | \$3,080,690 | \$3,062,318 |
| Expenditures | \$3,142,875 | \$3,113,500 | \$3,114,075 | \$3,119,360 |
| | -\$15,450 | -\$41,685 | -\$33,385 | -\$57,042 |

2017 Financial Overview - "The Big Picture"

| | 001 | 002 | 100 | |
|------------------------------|------------------|------------------|------------------|-----------------------|
| FINAL BUDGET 2016 | General Fund | Reserve Fund | Projects Fund | TOTAL CITY |
| REVENUE | 3,594,175 | 0 | 1,055,350 | 4,649,525 |
| EXPENDITURES | 3,737,950 | 0 | 1,809,900 | 5,547,850 |
| Surplus or (Deficit): | (143,775) | 0 | (754,550) | (898,325) |
| Beg. Fund Balance | 869,715 | 3,186,477 | 3,825,972 | 7,882,164 |
| Total Transfer In | 0 | 0 | 625,950 | 625,950 |
| Total Transfer Out | 625,950 | 0 | 0 | 625,950 |
| Ending Fund Balance | 99,990 | 3,186,477 | 3,697,372 | 6,983,839 |

| | 001 | 002 | 100 | |
|------------------------|------------------|------------------|------------------|-----------------------|
| ACTUAL 2016 | General Fund | Reserve Fund | Projects Fund | TOTAL CITY |
| REVENUE | 4,224,875 | 0 | 1,218,702 | 5,443,577 |
| EXPENDITURES | 3,568,927 | 0 | 1,251,920 | 4,820,847 |
| Surplus or (Deficit): | 655,948 | 0 | (33,218) | 622,730 |
| Beg. Fund Balance | 869,715 | 3,186,477 | 3,825,972 | 7,882,164 |
| Total Transfer In | 0 | 0 | 625,950 | 625,950 |
| Total Transfer Out | 625,950 | 0 | 0 | 625,950 |
| Ending Fund Balance | 899,713 | 3,186,477 | 4,418,704 | 8,504,894 |

| | 001 | 002 | 100 | |
|------------------------------|------------------|------------------|------------------|-----------------------|
| FINAL BUDGET 2017 | General Fund | Reserve Fund | Projects Fund | TOTAL CITY |
| REVENUE | 3,918,700 | 0 | 1,803,350 | 5,722,050 |
| EXPENDITURES | 3,999,200 | 0 | 4,255,600 | 8,254,800 |
| Surplus or (Deficit): | (80,500) | 0 | (2,452,250) | (2,532,750) |
| Beg. Fund Balance | 899,713 | 3,186,476 | 4,418,704 | 8,504,893 |
| Total Transfer In | 0 | 0 | 716,000 | 716,000 |
| Total Transfer Out | 716,000 | 0 | 0 | 716,000 |
| Ending Fund Balance | 103,213 | 3,186,476 | 2,682,454 | 5,972,143 |

| ITEM | ACTUAL 2013 | ACTUAL 2014 | ACTUAL 2015 | BUDGET 2016 | ACTUAL YR END 2016 | FINAL BUDGET 2017 | % Change Budget 16 to 17 | \$ Change Budget 16 to 17 |
|--|------------------|------------------|------------------|------------------|--------------------------|-------------------------|--------------------------------|---------------------------------|
| Fund #001 GENERAL FUND | | | | | | | | |
| BEGINNING FUND BALANCE | 696,017 | 777,809 | 336,859 | 869,715 | 869,715 | 899,717 | 3.4% | 30,002 |
| REVENUES | | | | | | | | |
| TAXES | | | | | | | | |
| Real and Personal Property Taxes | 953,508 | 981,682 | 1,013,666 | 1,011,500 | 999,740 | 1,012,500 | 0.1% | 1,000 |
| Ad Valorem Taxes | (3,361) | (427) | (795) | 0 | (1,099) | 0 | | 0 |
| Total General Property Taxes | 950,147 | 981,255 | 1,012,871 | 1,011,500 | 998,641 | 1,012,500 | 0.1% | 1,000 |
| Local Retail Sales & Use Taxes | 589,671 | 565,609 | 406,142 | 430,000 | 482,343 | 470,000 | 9.3% | 40,000 |
| Electric - Puget Sound Energy | 128,071 | 128,638 | 131,315 | 130,000 | 141,590 | 145,000 | 11.5% | 15,000 |
| Gas - Puget Sound Energy | 96,076 | 99,277 | 87,111 | 95,000 | 80,918 | 90,000 | (5.3%) | (5,000) |
| Garbage/Solid Waste - Eastside Disposal | 19,072 | 19,491 | 22,056 | 23,000 | 23,373 | 27,000 | 17.4% | 4,000 |
| Cable TV - Comcast | 113,285 | 118,639 | 124,791 | 130,000 | 123,574 | 130,000 | 0.0% | 0 |
| Telephone - Local Access | 21,125 | 23,188 | 22,644 | 23,000 | 24,490 | 20,000 | (13.0%) | (3,000) |
| Telephone - Cellular | 72,122 | 61,411 | 58,726 | 65,000 | 46,463 | 60,000 | (7.7%) | (5,000) |
| Total Business Taxes | 449,751 | 450,644 | 446,643 | 466,000 | 440,408 | 472,000 | 1.3% | 6,000 |
| Leasehold Excise Tax | 375 | 357 | 360 | 400 | 464 | 400 | 0.0% | 0 |
| TOTAL TAXES | 1,989,944 | 1,997,865 | 1,866,016 | 1,907,900 | 1,921,856 | 1,954,900 | 2.5% | 47,000 |
| LICENSES AND PERMITS | | | | | | | | |
| Business Licenses | 21,185 | 21,740 | 22,590 | 21,500 | 21,337 | 21,500 | 0.0% | 0 |
| Franchise Fees - Solid Waste | 26,224 | 26,800 | 30,326 | 32,000 | 32,138 | 36,000 | 12.5% | 4,000 |
| Franchise Fees - Cable TV | 62,936 | 65,911 | 69,328 | 73,000 | 68,652 | 73,000 | 0.0% | 0 |
| Franchise Fees - Water | 112,858 | 113,635 | 150,449 | 120,000 | 140,538 | 150,000 | 25.0% | 30,000 |
| Franchise Fees - Sewer | 78,844 | 83,534 | 89,015 | 90,000 | 91,499 | 95,000 | 5.6% | 5,000 |
| Total Business Licenses and Permits | 302,047 | 311,620 | 361,708 | 336,500 | 354,164 | 375,500 | 11.6% | 39,000 |
| Building and Structures Permits | 295,205 | 216,018 | 439,006 | 277,200 | 495,554 | 380,000 | 37.1% | 102,800 |
| Other Non-Business Permits | 73,208 | 55,657 | 96,489 | 65,000 | 123,509 | 85,000 | 30.8% | 20,000 |
| Total Non-Business Licenses and Permits | 368,413 | 271,675 | 535,495 | 342,200 | 619,063 | 465,000 | 35.9% | 122,800 |
| TOTAL LICENSES AND PERMITS | 670,460 | 583,295 | 897,203 | 678,700 | 973,227 | 840,500 | 23.8% | 161,800 |

| ITEM | ACTUAL 2013 | ACTUAL 2014 | ACTUAL 2015 | BUDGET 2016 | ACTUAL YR END 2016 | FINAL BUDGET 2017 | % Change Budget 16 to 17 | \$ Change Budget 16 to 17 |
|---|------------------|------------------|------------------|------------------|--------------------------|-------------------------|--------------------------------|---------------------------------|
| INTERGOVERNMENTAL | | | | | | | | |
| WA Traffic Safety Commission | 3,986 | 2,836 | 2,857 | 2,500 | 0 | 2,500 | 0.0% | 0 |
| State & Federal Grants | 250 | 0 | 2,790 | 0 | 0 | 0 | | 0 |
| Motor Vehicle Fuel Tax - City Streets | 61,605 | 61,471 | 63,111 | 65,000 | 68,284 | 70,000 | 7.7% | 5,000 |
| Liquor Excise Tax | 1,996 | 5,600 | 8,154 | 6,300 | 14,090 | 14,500 | 130.2% | 8,200 |
| Liquor Control Board Profits | 26,787 | 26,478 | 26,243 | 25,500 | 26,015 | 26,000 | 2.0% | 500 |
| Yarrow Point Police Contract | 376,304 | 386,461 | 380,233 | 414,400 | 414,151 | 414,550 | 0.0% | 150 |
| Services to other Communities | 13,212 | 6,827 | 422 | 0 | 4,066 | 0 | | 0 |
| TOTAL INTERGOVERNMENTAL | 484,140 | 489,673 | 483,810 | 513,700 | 526,606 | 527,550 | 2.7% | 13,850 |
| CHARGES FOR GOODS AND SERVICES | | | | | | | | |
| Zoning & Subdivision Fees | 8,690 | 8,987 | 15,804 | 7,500 | 16,975 | 10,000 | 33.3% | 2,500 |
| Plan Checking Fees | 213,232 | 112,546 | 290,396 | 142,275 | 333,147 | 200,000 | 40.6% | 57,725 |
| TOTAL CHARGES FOR GOODS AND SERVICES | 221,922 | 121,533 | 306,200 | 149,775 | 350,122 | 210,000 | 40.2% | 60,225 |
| FINES AND FORFEITS | | | | | | | | |
| Fines & Forfeitures | 57,977 | 55,892 | 90,437 | 75,000 | 57,288 | 75,000 | 0.0% | 0 |
| Miscellaneous Fines & Penalties | 17,514 | 13,380 | 147,834 | 7,500 | 83,327 | 7,500 | 0.0% | 0 |
| TOTAL FINES AND FORFEITS | 75,491 | 69,272 | 238,271 | 82,500 | 140,615 | 82,500 | 0.0% | 0 |
| MISCELLANEOUS REVENUES | | | | | | | | |
| Investment Interest | 11,267 | 8,980 | 12,772 | 15,000 | 35,403 | 70,000 | 366.7% | 55,000 |
| Interest on Sales Taxes | 105 | 125 | 199 | 100 | 334 | 250 | 150.0% | 150 |
| Total Interest and Earnings | 11,372 | 9,105 | 12,971 | 15,100 | 35,737 | 70,250 | 365.2% | 55,150 |
| Space and Facilities Leases | 203,457 | 112,700 | 272,853 | 211,500 | 230,235 | 205,500 | (2.8%) | (6,000) |
| Sale of Surplus Property | 332 | 7,129 | 3,629 | 15,000 | 21,284 | 7,500 | (50.0%) | (7,500) |
| Other Miscellaneous Revenues | 17,307 | 23,913 | 47,805 | 20,000 | 25,193 | 20,000 | 0.0% | 0 |
| TOTAL MISCELLANEOUS REVENUES | 232,468 | 152,847 | 337,258 | 261,600 | 312,449 | 303,250 | 15.9% | 41,650 |
| TOTAL REVENUES AND TRANSFERS | 3,674,425 | 3,414,485 | 4,128,758 | 3,594,175 | 4,224,875 | 3,918,700 | 9.0% | 324,525 |

| ITEM | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL YR | FINAL | % Change | \$ Change |
|--------------------------------------|---------------|---------------|---------------|---------------|---------------|----------------|--------------------|--------------------|
| | 2013 | 2014 | 2015 | 2016 | END 2016 | BUDGET 2017 | Budget 16 to 17 | Budget 16 to 17 |
| GENERAL FUND EXPENDITURES | | | | | | | | |
| General Government Services | | | | | | | | |
| Legislative | | | | | | | | |
| Misc - Special Meetings | 11 | 0 | 90 | 500 | 0 | 500 | 0.0% | 0 |
| Prof Serv - Comprehensive Planning | 82 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Misc - Public Notices | 849 | 846 | 821 | 1,000 | 1,647 | 1,000 | 0.0% | 0 |
| Salaries | 3,600 | 3,750 | 3,400 | 5,000 | 3,850 | 5,000 | 0.0% | 0 |
| Personnel Benefits | 276 | 287 | 260 | 500 | 295 | 500 | 0.0% | 0 |
| Election Services | 6,451 | 14,205 | 5,415 | 7,000 | 1,571 | 8,000 | 14.3% | 1,000 |
| Total Legislative | 11,269 | 19,088 | 9,986 | 14,000 | 7,363 | 15,000 | 7.1% | 1,000 |
| Executive | | | | | | | | |
| Salaries | 6,200 | 6,700 | 6,000 | 8,000 | 6,600 | 8,000 | 0.0% | 0 |
| Personnel Benefits | 17,818 | 18,089 | 18,442 | 18,500 | 20,183 | 19,000 | 2.7% | 500 |
| Misc. - Meetings | 555 | 1,017 | 942 | 1,000 | 1,286 | 1,000 | 0.0% | 0 |
| Total Executive | 24,573 | 25,806 | 25,384 | 27,500 | 28,069 | 28,000 | 1.8% | 500 |

| | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL YR | FINAL | % Change | \$ Change |
|--|----------------|----------------|----------------|----------------|----------------|----------------|--------------|----------------|
| ITEM | 2013 | 2014 | 2015 | 2016 | END | BUDGET | Budget | Budget |
| | | | | | 2016 | 2017 | 16 to 17 | 16 to 17 |
| Finance and Record Services | | | | | | | | |
| Salaries | 286,065 | 291,963 | 303,229 | 339,000 | 360,728 | 403,000 | 18.9% | 64,000 |
| Personnel Benefits | 121,816 | 124,800 | 127,919 | 142,500 | 170,847 | 182,000 | 27.7% | 39,500 |
| Office and Operating Supplies | 7,469 | 8,016 | 9,262 | 8,000 | 11,520 | 8,000 | 0.0% | 0 |
| Minor Equipment | 490 | 728 | 298 | 1,000 | 918 | 1,000 | 0.0% | 0 |
| Communication | 15,948 | 13,595 | 12,902 | 13,500 | 11,903 | 13,500 | 0.0% | 0 |
| Travel | 6,078 | 6,030 | 6,128 | 6,500 | 6,062 | 6,500 | 0.0% | 0 |
| Insurance | 52,346 | 51,004 | 56,445 | 59,000 | 58,570 | 68,000 | 15.3% | 9,000 |
| Utility Services | 13,125 | 13,152 | 13,456 | 13,750 | 15,232 | 13,750 | 0.0% | 0 |
| Repairs and Maintenance | 6,797 | 8,127 | 25,188 | 8,000 | 10,347 | 8,000 | 0.0% | 0 |
| Misc-Dues and Subscriptions | 3,063 | 2,622 | 3,787 | 3,500 | 3,119 | 3,500 | 0.0% | 0 |
| Misc. - Printing | 4,750 | 5,480 | 5,063 | 7,000 | 7,291 | 7,000 | 0.0% | 0 |
| Misc-Training and Tuition | 1,465 | 1,617 | 2,327 | 4,500 | 4,809 | 4,500 | 0.0% | 0 |
| Professional Services - Audit | 10,228 | 11,953 | 12,105 | 13,000 | 10,884 | 13,000 | 0.0% | 0 |
| Operating Supplies - City Hall | 1,227 | 1,542 | 1,461 | 1,500 | 1,793 | 1,500 | 0.0% | 0 |
| Information Technology - Repairs & Maintenance | 25,169 | 34,326 | 41,890 | 37,000 | 52,823 | 62,000 | 67.6% | 25,000 |
| Total Finance and Record Services | 556,036 | 574,955 | 621,460 | 657,750 | 726,846 | 795,250 | 20.9% | 137,500 |
| Professional Service - Legal | 61,946 | 99,797 | 209,003 | 75,000 | 139,232 | 100,000 | 33.3% | 25,000 |
| AWC - Association of Washington Cities | 1,467 | 1,474 | 1,497 | 1,600 | 1,524 | 1,600 | 0.0% | 0 |
| PSRC - Puget Sound Regional Council | 0 | 1,114 | 579 | 650 | 603 | 650 | 0.0% | 0 |
| Animal Control Services | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 0.0% | 0 |
| SCA - Sound Cities Association | 1,893 | 1,713 | 1,884 | 2,000 | 2,324 | 2,200 | 10.0% | 200 |
| ARCH - A Regional Coalition For Housing | 2,905 | 3,209 | 3,760 | 3,900 | 3,873 | 4,050 | 3.8% | 150 |
| Total Other General Government Services | 6,265 | 7,510 | 7,720 | 9,150 | 8,324 | 9,500 | 3.8% | 350 |
| TOTAL GENERAL GOV'T SERVICES | 660,089 | 727,156 | 873,553 | 783,400 | 909,834 | 947,750 | 21.0% | 164,350 |

| ITEM | ACTUAL 2013 | ACTUAL 2014 | ACTUAL 2015 | BUDGET 2016 | ACTUAL YR END 2016 | FINAL BUDGET 2017 | % Change Budget 16 to 17 | \$ Change Budget 16 to 17 |
|--|------------------|------------------|------------------|------------------|--------------------------|-------------------------|--------------------------------|---------------------------------|
| SECURITY OF PERSONS AND PROPERTY | | | | | | | | |
| Law Enforcement (Police Department) | | | | | | | | |
| Salaries | 694,958 | 687,537 | 775,148 | 837,000 | 684,248 | 822,000 | (1.8%) | (15,000) |
| Salaries-Overtime | 27,954 | 46,821 | 28,812 | 28,000 | 81,135 | 50,000 | 78.6% | 22,000 |
| Personnel Benefits | 339,807 | 358,470 | 376,790 | 430,000 | 364,792 | 436,000 | 1.4% | 6,000 |
| Uniforms | 5,268 | 7,152 | 8,078 | 8,000 | 14,973 | 9,000 | 12.5% | 1,000 |
| Office and Operating Supplies | 5,503 | 7,929 | 5,037 | 10,500 | 5,660 | 10,500 | 0.0% | 0 |
| Fuel Consumption | 20,967 | 18,744 | 14,509 | 22,000 | 11,360 | 22,000 | 0.0% | 0 |
| Prof Serv - Legal | 44,000 | 52,000 | 48,000 | 49,000 | 48,000 | 49,000 | 0.0% | 0 |
| Prof Serv - Indigent | 5,200 | 3,643 | 7,050 | 7,500 | 8,150 | 7,500 | 0.0% | 0 |
| Communications | 1,764 | 4,127 | 5,031 | 5,000 | 5,425 | 5,500 | 10.0% | 500 |
| Repairs and Maintenance | 18,083 | 11,805 | 11,807 | 20,000 | 13,066 | 20,000 | 0.0% | 0 |
| Misc. - Dues and Subscriptions | 370 | 315 | 670 | 900 | 670 | 900 | 0.0% | 0 |
| Misc. - Filing, Recording, Witness | 30,078 | 22,500 | 55,185 | 60,000 | 26,940 | 60,000 | 0.0% | 0 |
| Misc. - Printing | 408 | 731 | 562 | 1,000 | 0 | 1,000 | 0.0% | 0 |
| Misc. - Police Grant | 0 | 0 | 0 | 1,000 | 74 | 1,000 | 0.0% | 0 |
| Intergvt - Dispatch | 59,303 | 64,223 | 64,138 | 74,350 | 74,324 | 88,800 | 19.4% | 14,450 |
| Intergvt - Detention Charges | 6,143 | 18,029 | 19,998 | 30,000 | 13,073 | 30,000 | 0.0% | 0 |
| Prof Services - Alcoholism | 671 | 603 | 689 | 800 | 803 | 800 | 0.0% | 0 |
| Total Law Enforcement | 1,260,477 | 1,304,629 | 1,421,504 | 1,585,050 | 1,352,693 | 1,614,000 | 1.8% | 28,950 |
| Fire Control Services | | | | | | | | |
| Intergvt - Fire Suppression | 602,647 | 577,921 | 591,779 | 617,600 | 617,590 | 623,500 | 1.0% | 5,900 |
| TOTAL SECURITY OF PERSONS/PROP | 1,863,124 | 1,882,550 | 2,013,283 | 2,202,650 | 1,970,283 | 2,237,500 | 1.6% | 34,850 |

| | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL YR | FINAL | % Change | \$ Change |
|---|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|--------------------|
| ITEM | 2013 | 2014 | 2015 | 2016 | END 2016 | BUDGET 2017 | Budget 16 to 17 | Budget 16 to 17 |
| PHYSICAL ENVIRONMENT (PUB WORKS) | | | | | | | | |
| ENGINEERING (PUB WORKS ADMIN) | | | | | | | | |
| Salaries | 115,618 | 117,561 | 120,076 | 125,250 | 144,834 | 123,000 | (1.8%) | (2,250) |
| Personnel Benefits | 50,968 | 52,847 | 54,981 | 59,500 | 61,200 | 61,000 | 2.5% | 1,500 |
| Small Tools and Minor Equipment | 10 | 193 | 72 | 1,000 | 170 | 1,000 | 0.0% | 0 |
| Prof Serv - Contractual Bldg Dept | 26,719 | 11,015 | 0 | 3,000 | 0 | 3,000 | 0.0% | 0 |
| Misc. - Dues and Subscriptions | 1,395 | 543 | 779 | 1,000 | 899 | 1,000 | 0.0% | 0 |
| Misc. - Training and Tuition | 2,110 | 1,940 | 5,184 | 3,000 | 75 | 3,000 | 0.0% | 0 |
| Oper Rentals/Leases - Antenna Bldg | 8,079 | 8,224 | 8,347 | 8,600 | 8,448 | 8,600 | 0.0% | 0 |
| Total Engineering (P. W. Admin) | 204,899 | 192,323 | 189,439 | 201,350 | 215,626 | 200,600 | (0.4%) | (750) |
| OTHER PHYSICAL ENVIRONMENT | | | | | | | | |
| Intergvt - Pollution Control | 3,496 | 3,616 | 5,326 | 6,400 | 6,423 | 6,700 | 4.7% | 300 |
| Intergvt - Eastside Transportation Project | 40 | 40 | 0 | 50 | 40 | 50 | 0.0% | 0 |
| Total Other Physical Environment | 3,536 | 3,656 | 5,326 | 6,450 | 6,463 | 6,750 | 4.7% | 300 |
| Total Physical Environment | 208,435 | 195,979 | 194,765 | 207,800 | 222,089 | 207,350 | (0.2%) | (450) |
| TRANSPORTATION | | | | | | | | |
| Road and Street Maintenance | | | | | | | | |
| Other Improvement - Roadway | 428 | 144 | 2,834 | 6,000 | 4,109 | 6,000 | 0.0% | 0 |
| Other Improvement - Storm Drain | 0 | 0 | 18,445 | 5,000 | 11,983 | 5,000 | 0.0% | 0 |
| Other Improvement - Sidewalks | 0 | 0 | 0 | 1,000 | 0 | 1,000 | 0.0% | 0 |
| Utility Services - Street Lights | 23,246 | 26,578 | 27,018 | 27,000 | 30,140 | 21,000 | (22.2%) | (6,000) |
| Utility Services - Signal Lights | 1,586 | 2,742 | 1,862 | 3,000 | 2,455 | 3,000 | 0.0% | 0 |
| Other Improvements - Traffic Control | 1,245 | 1,932 | 1,760 | 3,000 | 4,019 | 3,000 | 0.0% | 0 |
| Oper Supply - Snow and Ice Control | 824 | 1,325 | 409 | 2,500 | 793 | 2,500 | 0.0% | 0 |
| Prof Serv - Street Cleaning | 0 | 0 | 0 | 0 | 0 | 14,000 | | 14,000 |
| Other Improvements - Landscaping | 8,094 | 4,798 | 18,199 | 12,000 | 21,648 | 12,000 | 0.0% | 0 |
| Total Road and Street Maintenance | 35,423 | 37,519 | 70,527 | 59,500 | 75,147 | 67,500 | 13.4% | 8,000 |
| Road and Street - PW Crew & Overhead | | | | | | | | |
| Salaries | 186,073 | 201,215 | 212,294 | 279,500 | 233,906 | 296,000 | 5.9% | 16,500 |
| Personnel Benefits | 91,050 | 93,860 | 99,039 | 150,000 | 116,054 | 146,500 | (2.3%) | (3,500) |
| Personnel Benefits - Uniforms | 1,361 | 1,438 | 1,377 | 1,600 | 1,879 | 1,600 | 0.0% | 0 |
| Prof Serv - Engineering | 0 | 0 | 0 | 0 | 0 | 35,000 | | 35,000 |
| Office and Operating Supplies | 1,330 | 872 | 1,826 | 4,000 | 4,834 | 4,000 | 0.0% | 0 |
| Fuel Consumed - PW Crew | 7,671 | 7,507 | 4,859 | 7,500 | 5,024 | 8,000 | 6.7% | 500 |
| Small Tools and Minor Equipment | 1,807 | 6,809 | 2,982 | 3,000 | 2,364 | 3,000 | 0.0% | 0 |
| Operating Rentals and Leases | 0 | 0 | 354 | 500 | 0 | 500 | 0.0% | 0 |

| | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL YR | FINAL | % Change | \$ Change |
|---|----------------|----------------|----------------|----------------|----------------|----------------|--------------------|--------------------|
| ITEM | 2013 | 2014 | 2015 | 2016 | END 2016 | BUDGET 2017 | Budget 16 to 17 | Budget 16 to 17 |
| Utility Services - Public Works Building | 2,480 | 2,712 | 1,813 | 3,500 | 2,150 | 3,500 | 0.0% | 0 |
| Repairs and Maintenance | 2,819 | 4,749 | 3,262 | 6,000 | 9,236 | 6,000 | 0.0% | 0 |
| Total Road/Street - PW Crew & Overhead | 294,591 | 319,162 | 327,806 | 455,600 | 375,447 | 504,100 | 10.6% | 48,500 |

| | ACTUAL 2013 | ACTUAL 2014 | ACTUAL 2015 | BUDGET 2016 | ACTUAL YR END 2016 | FINAL BUDGET 2017 | % Change Budget 16 to 17 | \$ Change Budget 16 to 17 |
|---|------------------|------------------|------------------|------------------|--------------------------|-------------------------|--------------------------------|---------------------------------|
| ITEM | | | | | | | | |
| TOTAL TRANSPORTATION | 330,014 | 356,681 | 398,333 | 515,100 | 450,594 | 571,600 | 11.0% | 56,500 |
| Professional Service - Urban Forestry Program | 1,541 | 7,099 | 4,882 | 11,000 | 6,890 | 11,000 | 0.0% | 0 |
| Other Improvements - General Parks | 6,862 | 8,160 | 9,230 | 18,000 | 9,237 | 24,000 | 33.3% | 6,000 |
| TOTAL PUBLIC WORKS | 546,852 | 567,919 | 607,210 | 751,900 | 688,810 | 813,950 | 8.3% | 62,050 |
| TOTAL GENERAL FUND EXPENDITURES | 3,070,065 | 3,177,625 | 3,494,046 | 3,737,950 | 3,568,927 | 3,999,200 | 7.0% | 261,250 |
| Operating Surplus/(Deficit) | 604,360 | 236,860 | 634,712 | (143,775) | 655,948 | (80,500) | (44.0%) | 63,275 |
| INTERFUND TRANSFERS | | | | | | | | |
| Total Transfer to Reserve Fund | 441,068 | 556,314 | 35,385 | 0 | 0 | 0 | | 0 |
| Transfer to Housing Rental Dept | 10,000 | 10,000 | 0 | 10,000 | 10,000 | 15,000 | 50.0% | 5,000 |
| Transfer to Grants Dept | 0 | 10,000 | 0 | 0 | 0 | 0 | | 0 |
| Transfer Out - Parks Department | 16,500 | 16,500 | 16,500 | 17,000 | 17,000 | 45,000 | 164.7% | 28,000 |
| Transfer Out - Special Projects Dept | 30,000 | 50,000 | 25,000 | 538,950 | 538,950 | 631,000 | 17.1% | 92,050 |
| Admin. Equipment Replacement | 10,000 | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% | 0 |
| PW Equipment Replacement | 15,000 | 15,000 | 15,000 | 50,000 | 50,000 | 15,000 | (70.0%) | (35,000) |
| Total Transfer to Projects Fund | 81,500 | 121,500 | 66,500 | 625,950 | 625,950 | 716,000 | 14.4% | 90,050 |
| TOTAL INTERFUND TRANSFERS | 522,568 | 677,814 | 101,885 | 625,950 | 625,950 | 716,000 | 14.4% | 90,050 |
| TOTAL EXPENDITURES & TRANSFERS | 3,592,633 | 3,855,439 | 3,595,931 | 4,363,900 | 4,194,877 | 4,715,200 | 8.1% | 351,300 |
| Total Fund Surplus/ (Deficit) | 81,792 | (440,954) | 532,827 | (769,725) | 29,998 | (796,500) | 3.5% | (26,775) |
| ENDING FUND BALANCE | 777,809 | 336,855 | 869,686 | 99,990 | 899,713 | 103,217 | 3.2% | 3,227 |

| | ACTUAL 2013 | ACTUAL 2014 | ACTUAL 2015 | BUDGET 2016 | ACTUAL YR END 2016 | FINAL BUDGET 2017 | % Change Budget 16 to 17 | \$ Change Budget 16 to 17 |
|---|----------------|----------------|----------------|----------------|--------------------------|-------------------------|--------------------------------|---------------------------------|
| ITEM | | | | | | | | |
| Fund #002 Reserve Fund | | | | | | | | |
| BEGINNING FUND BALANCE | 2,132,644 | 2,585,125 | 3,150,214 | 3,186,477 | 3,186,477 | 3,186,477 | 0.0% | 0 |
| REVENUES | | | | | | | | |
| Operating Revenues & Transfers-In | | | | | | | | |
| Transfer In - General Fund | 441,067 | 556,314 | 35,384 | 0 | 0 | 0 | | 0 |
| 92nd Ave LID Principal Payments | 11,414 | 8,775 | 878 | 0 | 0 | 0 | | 0 |
| TOTAL REVENUES AND TRANSFERS | 452,481 | 565,089 | 36,262 | 0 | 0 | 0 | | 0 |
| EXPENDITURES | | | | | | | | |
| Total Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| INTERFUND TRANSFERS | | | | | | | | |
| TOTAL INTERFUND TRANSFERS | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Total Expenditures and Transfers | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Fund Surplus/(Deficit) | 452,481 | 565,089 | 36,262 | 0 | 0 | 0 | | 0 |
| ENDING FUND BALANCE | 2,585,125 | 3,150,214 | 3,186,476 | 3,186,477 | 3,186,477 | 3,186,477 | 0.0% | 0 |

| | ACTUAL 2013 | ACTUAL 2014 | ACTUAL 2015 | BUDGET 2016 | ACTUAL YR END 2016 | FINAL BUDGET 2017 | % Change Budget 16 to 17 | \$ Change Budget 16 to 17 |
|--|----------------|----------------|----------------|----------------|--------------------------|-------------------------|--------------------------------|---------------------------------|
| ITEM | | | | | | | | |
| Fund #100 Projects Fund | | | | | | | | |
| BEGINNING FUND BALANCE | 2,395,453 | 2,824,191 | 3,105,678 | 3,825,972 | 3,825,972 | 4,418,705 | 15.5% | 592,733 |
| Auditing Adjustments | | | | | | | | |
| PROJECTS FUND SUMMARY* | | | | | | | | |
| TOTAL FUND REVENUES | 960,705 | 827,141 | 1,258,537 | 1,055,350 | 1,218,702 | 1,803,350 | 70.9% | 748,000 |
| TOTAL FUND EXPENDITURES | 613,467 | 667,154 | 604,744 | 1,809,900 | 1,251,920 | 4,255,600 | 135.1% | 2,445,700 |
| TOTAL TRANSFERS IN | 81,500 | 121,500 | 66,500 | 625,950 | 625,950 | 716,000 | 14.4% | 90,050 |
| TOTAL TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Fund Surplus/(Deficit) | 428,738 | 281,487 | 720,293 | (128,600) | 592,732 | (1,736,250) | 1250.1% | (1,607,650) |
| TOTAL ENDING FUND BALANCE | 2,824,191 | 3,105,678 | 3,825,971 | 3,697,372 | 4,418,704 | 2,682,455 | (27.4%) | (1,014,917) |
| Trust and Agency Liability Accounts | 301,412 | 300,000 | 300,000 | 300,000 | 296,493 | 300,000 | 0.0% | 0 |
| Total Ending Balance with Liabilty Accts | 3,125,603 | 3,405,678 | 4,125,971 | 3,997,372 | 4,715,197 | 2,982,455 | (25.4%) | (1,014,917) |

| | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL YR | FINAL | % Change | \$ Change |
|---|----------------|----------------|----------------|-----------------|----------------|-----------------|----------------|---------------|
| ITEM | 2013 | 2014 | 2015 | 2016 | END | BUDGET | Budget | Budget |
| | | | | | 2016 | 2017 | 16 to 17 | 16 to 17 |
| Criminal Justice | | | | | | | | |
| Beginning Department Balance | 362,644 | 364,546 | 396,285 | 393,351 | 393,351 | 421,288 | 7.1% | 27,937 |
| Revenues | | | | | | | | |
| Criminal Justice Sales Tax | 66,151 | 70,740 | 76,562 | 75,000 | 82,862 | 86,000 | 14.7% | 11,000 |
| Criminal Justice - Population | 1,000 | 1,028 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% | 0 |
| Criminal Justice - Special Programs | 2,668 | 2,839 | 2,932 | 2,800 | 3,033 | 3,100 | 10.7% | 300 |
| DUI/Other Crim Justice Assistance | 541 | 537 | 454 | 550 | 471 | 550 | 0.0% | 0 |
| Yarrow Point Criminal Justice | 8,439 | 22,636 | 9,362 | 15,500 | 18,819 | 15,500 | 0.0% | 0 |
| Insurance Recoveries | 0 | 350 | 0 | 0 | 0 | 0 | | 0 |
| Total Revenues | 78,799 | 98,130 | 90,310 | 94,850 | 106,185 | 106,150 | 11.9% | 11,300 |
| Total Revenues and Transfers | 78,799 | 98,130 | 90,310 | 94,850 | 106,185 | 106,150 | 11.9% | 11,300 |
| Expenditures | | | | | | | | |
| Intergvt - Child Abuse | 810 | 0 | 1,276 | 1,200 | 1,200 | 1,200 | 0.0% | 0 |
| Intergvt - Domestic Violence | 268 | 2,839 | 1,656 | 1,600 | 1,833 | 1,900 | 18.8% | 300 |
| Police Equipment | 0 | 329 | 24,187 | 25,000 | 1,012 | 25,000 | 0.0% | 0 |
| Police Vehicle Replacements | 0 | 39,268 | 41,575 | 42,000 | 45,820 | 45,000 | 7.1% | 3,000 |
| Safety Programs | 0 | 450 | 1,518 | 1,100 | 992 | 1,500 | 36.4% | 400 |
| Officer Training and Travel | 0 | 5,307 | 2,148 | 10,000 | 5,893 | 10,000 | 0.0% | 0 |
| Civil Service Commission | 0 | 1,803 | 419 | 7,000 | 6,425 | 7,000 | 0.0% | 0 |
| Law Enforcement Grant Programs | 0 | 0 | 0 | 5,000 | 0 | 5,000 | 0.0% | 0 |
| Computer Maintenance | 0 | 2,339 | 6,687 | 8,500 | 4,235 | 8,500 | 0.0% | 0 |
| EPSCA Fees | 0 | 6,503 | 6,058 | 6,500 | 5,353 | 6,500 | 0.0% | 0 |
| MDC Operations/Services | 0 | 3,367 | 3,936 | 8,000 | 1,921 | 8,000 | 0.0% | 0 |
| Investigative Tech Fees | 0 | 4,186 | 3,784 | 5,500 | 3,564 | 5,500 | 0.0% | 0 |
| Intergvt - Programs & Training | 10,466 | 0 | 0 | 0 | 0 | 0 | | 0 |
| IT Management/Development | 21,730 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Equipment - Criminal Justice | 43,623 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Total Expenditures | 76,897 | 66,391 | 93,244 | 121,400 | 78,248 | 125,100 | 3.0% | 3,700 |
| Total Expenditure and Transfer | 76,897 | 66,391 | 93,244 | 121,400 | 78,248 | 125,100 | 3.0% | 3,700 |
| Total Department Surplus/(Deficit) | 1,902 | 31,739 | (2,934) | (26,550) | 27,937 | (18,950) | (28.6%) | 7,600 |
| Ending Department Balance | 364,546 | 396,285 | 393,351 | 366,801 | 421,288 | 402,338 | 9.7% | 35,537 |

| ITEM | ACTUAL 2013 | ACTUAL 2014 | ACTUAL 2015 | BUDGET 2016 | ACTUAL YR END 2016 | FINAL BUDGET 2017 | % Change Budget 16 to 17 | \$ Change Budget 16 to 17 |
|---------------------------------------|----------------|----------------|-----------------|----------------|--------------------------|-------------------------|--------------------------------|---------------------------------|
| Grants | | | | | | | | |
| Beginning Department Balance | (6,960) | 6,444 | 29,170 | 11,384 | 11,384 | (21,618) | (289.9%) | (33,002) |
| Revenues | | | | | | | | |
| NPDES Grant - Revenues | 84,948 | 32,199 | 17,801 | 50,000 | 0 | 25,000 | (50.0%) | (25,000) |
| WSDOT SR 520 - Revenues | 4,308 | 16,107 | 3,748 | 18,000 | 0 | 15,000 | (16.7%) | (3,000) |
| Street Lights - Revenues | 0 | 0 | 0 | 60,000 | 0 | 150,000 | 150.0% | 90,000 |
| Growth Mgmt Grant | 0 | 9,000 | 1,000 | 0 | 0 | 0 | | 25,000 |
| Total Revenues | 89,256 | 57,306 | 22,549 | 128,000 | 0 | 190,000 | 48.4% | 62,000 |
| Transfer In - General Fund | 0 | 10,000 | 0 | 0 | 0 | 0 | | 0 |
| Total Transfers | 0 | 10,000 | 0 | 0 | 0 | 0 | | 0 |
| Total Revenues and Transfers | 89,256 | 67,306 | 22,549 | 128,000 | 0 | 190,000 | 48.4% | 62,000 |
| Expenditures | | | | | | | | |
| NPDES - Expenditures | 61,555 | 4,498 | 32,487 | 25,000 | 33,002 | 10,000 | (100.0%) | (25,000) |
| WSDOT SR 520 - Expenditures | 14,297 | 6,300 | 4,278 | 18,000 | 0 | 0 | (100.0%) | (18,000) |
| Street Lights - Expenditures | 0 | 0 | 0 | 75,000 | 0 | 150,000 | 100.0% | 75,000 |
| Growth Mgmt Grant - Expenditures | 0 | 33,782 | 3,570 | 0 | 0 | 0 | | 0 |
| Total Expenditures | 75,852 | 44,580 | 40,335 | 118,000 | 33,002 | 160,000 | 35.6% | 42,000 |
| Total Expenditure and Transfer | 75,852 | 44,580 | 40,335 | 118,000 | 33,002 | 160,000 | 35.6% | 42,000 |
| Dept. Surplus/(Deficit) | 13,404 | 22,726 | (17,786) | 10,000 | (33,002) | 30,000 | 200.0% | 20,000 |
| Ending Department Balance | 6,444 | 29,170 | 11,384 | 21,384 | (21,618) | 8,382 | (60.8%) | (13,002) |

| ITEM | ACTUAL 2013 | ACTUAL 2014 | ACTUAL 2015 | BUDGET 2016 | ACTUAL YR END 2016 | FINAL BUDGET 2017 | % Change Budget 16 to 17 | \$ Change Budget 16 to 17 |
|---|----------------|-----------------|-----------------|----------------|--------------------------|-------------------------|--------------------------------|---------------------------------|
| Equipment Replacement | | | | | | | | |
| Beginning Department Balance | 128,254 | 153,254 | 127,253 | 92,869 | 92,869 | 152,869 | 64.6% | 60,000 |
| Revenues | | | | | | | | |
| Transfer In - General Fund - Administration | 10,000 | 20,000 | 10,000 | 10,000 | 10,000 | 10,000 | 0.0% | 0 |
| Transfer In - General Fund - Public Works | 15,000 | 15,000 | 15,000 | 50,000 | 50,000 | 15,000 | (70.0%) | (35,000) |
| Total Transfers | 25,000 | 35,000 | 25,000 | 60,000 | 60,000 | 25,000 | (58.3%) | (35,000) |
| Expenditures | | | | | | | | |
| Admin Equipment Replacement | 0 | 61,001 | 0 | 0 | 0 | 0 | | 0 |
| Equipment - Public Works | 0 | 0 | 59,384 | 0 | 0 | 0 | | 0 |
| Total Expenditures | 0 | 61,001 | 59,384 | 0 | 0 | 0 | | 0 |
| Dept. Surplus/(Deficit) | 25,000 | (26,001) | (34,384) | 60,000 | 60,000 | 25,000 | (58.3%) | (35,000) |
| Ending Department Balance | 153,254 | 127,253 | 92,869 | 152,869 | 152,869 | 177,869 | 16.4% | 25,000 |

| | ACTUAL | ACTUAL | ACTUAL | BUDGET | ACTUAL YR | FINAL | % Change | \$ Change |
|---------------------------------------|---------------|---------------|---------------|---------------|---------------|----------------|--------------------|--------------------|
| ITEM | 2013 | 2014 | 2015 | 2016 | END 2016 | BUDGET 2017 | Budget 16 to 17 | Budget 16 to 17 |
| Housing Dept. | | | | | | | | |
| Beginning Department Balance | 5,361 | 8,692 | 13,040 | 5,105 | 5,105 | 9,410 | 84.3% | 4,305 |
| Revenues | | | | | | | | |
| Housing Rentals and Leases | 9,339 | 10,314 | 8,732 | 9,600 | 9,998 | 9,700 | 1.0% | 100 |
| Total Revenues | 9,339 | 10,314 | 8,732 | 9,600 | 9,998 | 9,700 | 1.0% | 100 |
| Transfer In - General Fund | 10,000 | 10,000 | 0 | 10,000 | 10,000 | 15,000 | 50.0% | 5,000 |
| Total Transfers | 10,000 | 10,000 | 0 | 10,000 | 10,000 | 15,000 | 50.0% | 5,000 |
| Total Revenues and Transfers | 19,339 | 20,314 | 8,732 | 19,600 | 19,998 | 24,700 | 26.0% | 5,100 |
| Expenditures | | | | | | | | |
| Other Improvements - Rental Property | 1,008 | 966 | 1,667 | 4,000 | 693 | 4,000 | 0.0% | 0 |
| ARCH Trust Fund | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 25,000 | 66.7% | 10,000 |
| Total Expenditures | 16,008 | 15,966 | 16,667 | 19,000 | 15,693 | 29,000 | 52.6% | 10,000 |
| Total Expenditure and Transfer | 16,008 | 15,966 | 16,667 | 19,000 | 15,693 | 29,000 | 52.6% | 10,000 |
| Dept. Surplus/(Deficit) | 3,331 | 4,348 | (7,935) | 600 | 4,305 | (4,300) | (816.7%) | (4,900) |
| Ending Department Balance | 8,692 | 13,040 | 5,105 | 5,705 | 9,410 | 5,110 | (10.4%) | (595) |

| ITEM | ACTUAL 2013 | ACTUAL 2014 | ACTUAL 2015 | BUDGET 2016 | ACTUAL YR END 2016 | FINAL BUDGET 2017 | % Change Budget 16 to 17 | \$ Change Budget 16 to 17 |
|---|----------------|----------------|----------------|----------------|--------------------------|-------------------------|--------------------------------|---------------------------------|
| Parks & Recreation | | | | | | | | |
| Beginning Department Balance | 420 | 429 | 501 | 213 | 213 | (930) | (536.0%) | (1,143) |
| Revenues | | | | | | | | |
| Celebration Event | 967 | 843 | 823 | 1,000 | 792 | 1,000 | 0.0% | 0 |
| Total Revenues | 967 | 843 | 823 | 1,000 | 792 | 1,000 | 0.0% | 0 |
| Transfer In - Reserve Fund | 16,500 | 16,500 | 16,500 | 17,000 | 17,000 | 45,000 | 164.7% | 28,000 |
| Total Transfers | 16,500 | 16,500 | 16,500 | 17,000 | 17,000 | 45,000 | 164.7% | 28,000 |
| Total Revenues and Transfers | 17,467 | 17,343 | 17,323 | 18,000 | 17,792 | 46,000 | 155.6% | 28,000 |
| Expenditures | | | | | | | | |
| Tennis Court Maintenance | 0 | 0 | 0 | 0 | 0 | 25,000 | | 25,000 |
| Celebration Event | 17,458 | 17,271 | 17,611 | 17,500 | 18,935 | 20,000 | 14.3% | 2,500 |
| Total Expenditures | 17,458 | 17,271 | 17,611 | 17,500 | 18,935 | 45,000 | 157.1% | 27,500 |
| Total Expenditures and Transfers | 17,458 | 17,271 | 17,611 | 17,500 | 18,935 | 45,000 | 157.1% | 27,500 |
| Total Department Surplus/(Deficit) | 9 | 72 | (288) | 500 | (1,143) | 1,000 | 100.0% | 500 |
| Ending Department Balance | 429 | 501 | 213 | 713 | (930) | 70 | (90.2%) | (643) |

| ITEM | ACTUAL 2013 | ACTUAL 2014 | ACTUAL 2015 | BUDGET 2016 | ACTUAL YR END 2016 | FINAL BUDGET 2017 | % Change Budget 16 to 17 | \$ Change Budget 16 to 17 |
|--|-----------------|----------------|----------------|-----------------|--------------------------|-------------------------|--------------------------------|---------------------------------|
| Special Projects | | | | | | | | |
| Beginning Department Balance | 65,883 | 54,273 | 69,101 | 72,686 | 72,686 | 224,644 | 209.1% | 151,958 |
| Revenues | | | | | | | | |
| King Conservation District - Arbor Day | 1,966 | 1,990 | 2,002 | 2,000 | 0 | 2,000 | 0.0% | 0 |
| Total Revenues | 1,966 | 1,990 | 2,002 | 2,000 | 0 | 2,000 | 0.0% | 0 |
| Transfers | | | | | | | | |
| Transfer In - General Fund | 30,000 | 50,000 | 25,000 | 538,950 | 538,950 | 631,000 | 17.1% | 92,050 |
| Total Transfers | 30,000 | 50,000 | 25,000 | 538,950 | 538,950 | 631,000 | 17.1% | 92,050 |
| Total Revenues and Transfers | 31,966 | 51,990 | 27,002 | 540,950 | 538,950 | 633,000 | 17.0% | 92,050 |
| Expenditures | | | | | | | | |
| Professional Services - Regional Advisory | 0 | 0 | 0 | 10,000 | 0 | 10,000 | 0.0% | 0 |
| Fire Station Project | 0 | 0 | 0 | 210,000 | 16,025 | 170,000 | (19.0%) | (40,000) |
| Professional Services - Storage Project | 2,885 | 8,818 | 730 | 75,000 | 76,503 | 60,000 | (20.0%) | (15,000) |
| Safety Committee - Emergency Preparedness - Wellness Support | 0 | 0 | 0 | 40,000 | 36,918 | 10,000 | (75.0%) | (30,000) |
| Engineering Studies & Surveys | 0 | 0 | 0 | 30,000 | 28,926 | 20,000 | (33.3%) | (10,000) |
| Traffic/Speed Management Improvements | 0 | 0 | 0 | 0 | 0 | 250,000 | | 250,000 |
| Roadway Maintenance | 0 | 0 | 0 | 5,000 | 0 | 0 | (100.0%) | (5,000) |
| Lid Maintenance Assistance | 0 | 0 | 0 | 10,000 | 745 | 100,000 | 900.0% | 90,000 |
| LEOFF 1 Liability | 0 | 0 | 0 | 150,000 | 150,000 | 140,000 | (6.7%) | (10,000) |
| Wetherill Nature Preserve | 0 | 0 | 0 | 0 | 0 | 1,000 | | 1,000 |
| Other Improvements - Arbor Day/Urban Forestry | 1,990 | 2,240 | 2,404 | 2,500 | 1,591 | 2,500 | 0.0% | 0 |
| WRIA 8/NPDES Permits | 2,578 | 6,102 | 5,519 | 5,500 | 6,153 | 7,000 | 27.3% | 1,500 |
| IT Development- Website Management | 23,623 | 0 | 0 | 7,500 | 11,198 | 15,000 | 100.0% | 7,500 |
| City Hall Repair | 0 | 8,038 | 0 | 25,000 | 25,659 | 0 | (100.0%) | (25,000) |
| Right-Of-Way Enhancements | 12,500 | 370 | 0 | 27,500 | 15,515 | 0 | (100.0%) | (27,500) |
| Cable TV Communications | 0 | 0 | 2,185 | 1,000 | 0 | 1,000 | 0.0% | 0 |
| Professional Services - Mapping/GIS | 0 | 11,594 | 12,579 | 15,000 | 17,759 | 25,000 | 66.7% | 10,000 |
| Total Expenditures | 43,576 | 37,162 | 23,417 | 614,000 | 386,992 | 811,500 | 32.2% | 197,500 |
| Total Expenditures and Transfers | 43,576 | 37,162 | 23,417 | 614,000 | 386,992 | 811,500 | 32.2% | 197,500 |
| Total Department Surplus/(Deficit) | (11,610) | 14,828 | 3,585 | (73,050) | 151,958 | (178,500) | 144.4% | (105,450) |
| Ending Department Balance | 54,273 | 69,101 | 72,686 | (364) | 224,644 | 46,144 | (12786.8%) | 46,508 |

| ITEM | ACTUAL 2013 | ACTUAL 2014 | ACTUAL 2015 | BUDGET 2016 | ACTUAL YR END 2016 | FINAL BUDGET 2017 | % Change Budget 16 to 17 | \$ Change Budget 16 to 17 |
|---|------------------|------------------|------------------|------------------|--------------------------|-------------------------|--------------------------------|---------------------------------|
| Capital Projects | | | | | | | | |
| Beginning Department Balance | 1,839,853 | 2,236,555 | 2,470,330 | 3,250,365 | 3,250,365 | 3,633,042 | 11.8% | 382,677 |
| Revenues | | | | | | | | |
| Real Estate Excise Tax | 375,168 | 264,194 | 449,120 | 300,000 | 525,851 | 400,000 | 33.3% | 100,000 |
| Growth Excise Tax | 375,168 | 264,194 | 449,222 | 300,000 | 525,852 | 400,000 | 33.3% | 100,000 |
| KC Flood Control District | 0 | 0 | 110,427 | 0 | 0 | 65,500 | | 65,500 |
| Prop 2 Special Levy | 17,964 | 17,248 | 15,352 | 14,400 | 16,529 | 16,500 | 14.6% | 2,100 |
| Other Miscellaneous Revenue | 0 | 112,922 | 0 | 9,500 | 33,495 | 612,500 | 6347.4% | 603,000 |
| Ecology Grant (84th Ave NE Sidewalk Project) | 0 | 0 | 0 | 150,000 | 0 | 0 | (100.0%) | (150,000) |
| TIB Grant | 12,078 | 0 | 110,000 | 46,000 | 0 | 0 | (100.0%) | (46,000) |
| Total Revenues | 780,378 | 658,558 | 1,134,121 | 819,900 | 1,101,727 | 1,494,500 | 82.3% | 674,600 |
| Total Revenues and Transfers | 780,378 | 658,558 | 1,134,121 | 819,900 | 1,101,727 | 1,494,500 | 82.3% | 674,600 |
| Expenditures | | | | | | | | |
| Other Improvements - Roadway | 0 | 378,120 | 15,527 | 615,000 | 598,623 | 1,310,000 | 113.0% | 695,000 |
| Other Improvements - Storm Drainage | 40,942 | 30,180 | 57,694 | 25,000 | 16,514 | 525,000 | 2000.0% | 500,000 |
| Sidewalk Construction | 342,734 | 16,335 | 267,177 | 250,000 | 103,913 | 1,175,000 | 370.0% | 925,000 |
| Other Improvements - Special Paths | 0 | 148 | 0 | 0 | 0 | 0 | | 0 |
| Capital Asset Maintenance | 0 | 0 | 13,688 | 30,000 | 0 | 75,000 | 150.0% | 45,000 |
| Building & Facilities | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Total Expenditures | 383,676 | 424,783 | 354,086 | 920,000 | 719,050 | 3,085,000 | 235.3% | 2,165,000 |
| Revenue less Expenditure Surplus/(Deficit) | 396,702 | 233,775 | 780,035 | (100,100) | 382,677 | (1,590,500) | 1488.9% | (1,490,400) |
| Total Expenditures and Transfers | 383,676 | 424,783 | 354,086 | 920,000 | 719,050 | 3,085,000 | 235.3% | 2,165,000 |
| Total Department Surplus/(Deficit) | 396,702 | 233,775 | 780,035 | (100,100) | 382,677 | (1,590,500) | 1488.9% | (1,490,400) |
| Ending Department Balance | 2,236,555 | 2,470,330 | 3,250,365 | 3,150,265 | 3,633,042 | 2,042,542 | (35.2%) | (1,107,723) |

Monthly Operating Report (FINAL)

City of Clyde Hill, Washington

For December, 2016

| 2015 YTD | | December 2016 | ACTUAL YEAR TO DATE | BUDGETED YEAR TO DATE | VARIANCE Favorable vs (Unfavorable) | 2016 BUDGET |
|---------------------------|---|------------------|---------------------------|-----------------------------|---|------------------|
| 6,592,753 | Beginning Fund Balance | 8,672,555 | 7,882,164 | 7,882,164 | 0 | 7,882,164 |
| 1,012,871 | Property Taxes | 8,187 | 998,641 | 1,011,500 | (12,859) | 1,011,500 |
| 406,142 | Sales Tax | 38,966 | 482,343 | 430,000 | 52,343 | 430,000 |
| 808,351 | Utility Taxes/Franchise Fees/Bus Licensing | 5,776 | 794,573 | 802,500 | (7,927) | 802,500 |
| 841,237 | Development Revenues | 74,399 | 969,184 | 491,985 | 477,199 | 491,985 |
| 63,111 | Motor Vehicle Revenues | 6,215 | 68,284 | 65,000 | 3,284 | 65,000 |
| 40,404 | Federal & State Shared Revenues | 6,593 | 40,570 | 34,700 | 5,870 | 34,700 |
| 380,655 | Services to Other Communities | 0 | 418,217 | 414,400 | 3,817 | 414,400 |
| 238,271 | Traffic Fines and Other Penalties | 7,737 | 140,615 | 82,500 | 58,115 | 82,500 |
| 12,971 | Investment Income | 3,387 | 35,738 | 15,100 | 20,638 | 15,100 |
| 272,853 | Wireless Communication Facility Leases | 0 | 230,235 | 211,500 | 18,735 | 211,500 |
| 51,392 | Other Operating Revenues | 4,873 | 46,476 | 35,000 | 11,476 | 35,000 |
| 4,128,258 | Total Operating Revenues | 156,134 | 4,224,876 | 3,594,185 | 630,691 | 3,594,185 |
| 898,343 | Restricted Funds - Real Estate Excise Taxes | 114,026 | 1,051,703 | 600,000 | 451,703 | 600,000 |
| 361,074 | Restricted Funds - Other Revenues | 7,754 | 166,997 | 455,350 | (288,353) | 455,350 |
| 5,387,674 | Total Revenues | 277,914 | 5,443,576 | 4,649,535 | 794,041 | 4,649,535 |
| General Government | | | | | | |
| 35,370 | Legislative & Executive Administrative | 3,502 | 35,431 | 41,500 | 6,069 | 41,500 |
| 431,148 | Salaries & Benefits | 46,118 | 531,574 | 481,500 | (50,074) | 481,500 |
| 209,003 | Legal Services | 9,824 | 139,232 | 75,000 | (64,232) | 75,000 |
| 56,445 | Insurance | 0 | 58,570 | 59,000 | 430 | 59,000 |
| 0 | Equipment Replacement | 0 | 0 | 0 | 0 | 0 |
| 141,540 | Other Expenses | 32,660 | 145,024 | 126,400 | (18,624) | 126,400 |
| 873,506 | Total General Government | 92,103 | 909,831 | 783,400 | (126,431) | 783,400 |
| Law Enforcement | | | | | | |
| 1,180,750 | Salaries & Benefits | 92,699 | 1,130,175 | 1,295,000 | 164,825 | 1,295,000 |
| 103,185 | Prosecutor & Filing Fees | 14,515 | 74,940 | 109,000 | 34,060 | 109,000 |
| 84,136 | NORCOM Dispatch & Jail Expense | 641 | 87,397 | 104,350 | 16,953 | 104,350 |
| 41,575 | Equipment Replacement | 7,480 | 45,820 | 42,000 | (3,820) | 42,000 |
| 53,452 | Other Expenses | 14,734 | 60,182 | 76,700 | 16,518 | 76,700 |
| 51,669 | Restricted Funds- Criminal Justice | 44,619 | 69,346 | 79,400 | 10,055 | 79,400 |
| 1,514,766 | Total Law Enforcement | 174,689 | 1,467,860 | 1,706,450 | 238,590 | 1,706,450 |
| Public Works | | | | | | |
| 486,390 | Salaries & Benefits | 73,375 | 555,993 | 614,250 | 58,257 | 614,250 |
| 59,384 | Equipment Replacement | 0 | 0 | 0 | 0 | 0 |
| 79,756 | Street Utilities & Maintenance | 8,891 | 84,424 | 59,500 | (24,924) | 59,500 |
| 41,064 | Other Expenses | 4,999 | 48,391 | 75,150 | 26,759 | 75,150 |
| 0 | Building Official Services | 0 | 0 | 3,000 | 3,000 | 3,000 |
| 340,398 | Restricted Funds - Construction | 9,556 | 719,049 | 920,000 | 200,951 | 920,000 |
| 96,719 | Limited Purpose Funds - Other Expenditures | 81,958 | 402,704 | 753,500 | 350,796 | 753,500 |
| 1,103,711 | Total Public Works | 178,779 | 1,810,561 | 2,425,400 | 614,839 | 2,425,400 |
| Other | | | | | | |
| 591,779 | Fire Services Contract & Medic One | 0 | 617,590 | 617,600 | 10 | 617,600 |
| 15,000 | Limited Purpose Funds - Regional Issues | 0 | 15,000 | 15,000 | 0 | 15,000 |
| 606,779 | Total Other | 0 | 632,590 | 632,600 | 10 | 632,600 |
| 4,098,762 | Total Expenditures | 445,571 | 4,820,842 | 5,547,850 | 727,008 | 5,547,850 |
| 7,881,665 | Ending Fund Balance | 8,504,898 | 8,504,898 | 6,983,849 | 1,521,049 | 6,983,849 |

| Summary for December, 2016 | | General Fund | Reserve Fund | Project Fund | ALL FUNDS |
|---|--|-----------------|------------------|------------------|------------------|
| Beginning Fund Balance | | 1,045,543 | 3,186,477 | 4,440,535 | 8,672,555 |
| REVENUES | | 156,134 | 0 | 121,780 | 277,914 |
| EXPENDITURES | | 301,958 | 0 | 143,613 | 445,571 |
| Surplus of (Deficit): | | (145,824) | 0 | (21,833) | (167,657) |
| Total Transfer-Ins | | 0 | 0 | 0 | 0 |
| Total Transfer-Outs | | 0 | 0 | 0 | 0 |
| Fund Equity: | | 899,719 | 3,186,477 | 4,418,702 | 8,504,898 |
| Trust and Agency Fund Balance | | 0 | 0 | 296,493 | 296,493 |
| Ending Fund Balance (Total Cash & Investments) | | 899,719 | 3,186,477 | 4,715,195 | 8,801,391 |

COMBINED BALANCE SHEET - ALL FUND TYPES (FINAL)
CITY OF CLYDE HILL, WASHINGTON
As of December 31, 2016

| | GOVERNMENTAL FUND TYPES | | | | Trust & Agency | 2016 TOTALS |
|--|-------------------------|------------------|------------------|----------------|----------------|-------------------|
| | General | Reserve | Projects | | | |
| ASSETS | | | | | | |
| Cash and Cash Equivalents | 899,719 | 2,691,477 | 4,418,702 | 291,112 | | 8,301,010 |
| Investments, at Principal Value | 0 | 495,000 | 0 | 0 | | 495,000 |
| Accounts Receivable | 0 | 0 | 0 | 5,381 | | 5,381 |
| Subtotal | 899,719 | 3,186,477 | 4,418,702 | 296,493 | | 8,801,391 |
| Equipment | | | | | | 607,100 |
| Land | | | | | | 257,011 |
| Buildings | | | | | | 1,057,167 |
| Total Assets | 899,719 | 3,186,477 | 4,418,702 | 296,493 | | 10,722,669 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities | | | | | | |
| Due to Other Governmental Units | 0 | 0 | 0 | 810 | | 810 |
| Customer & Employee Deposits | 0 | 0 | 0 | 301,065 | | 301,065 |
| Total Liabilities | 0 | 0 | 0 | 301,874 | | 301,874 |
| Fund Equity | | | | | | |
| Investment in Fixed Assets | | | | | | |
| Total Fund Equity (Cash Basis) | 899,719 | 3,186,477 | 4,418,702 | (5,381) | | 1,921,278 |
| Total Liabilities and Fund Equity | 899,719 | 3,186,477 | 4,418,702 | 296,493 | | 10,722,669 |
| Cash and Cash Equivalents + Accounts Receivable | 899,719 | 3,186,477 | 4,418,702 | 296,493 | | 10,722,669 |
| Bank of America-Operations Checking | 96,394 | | | | | |
| Bank of America-Payroll Checking | 341,036 | | | | | |
| Petty Cash | 325 | | | | | |
| Washington State Investment Pool (LGIP) | 7,868,636 | | | | | |
| Deposit in Transit | 0 | | | | | |
| | 8,306,391 | | | | | |
| Investments, at Principal Value | | | | | | |
| WSECU @ 0.300% APY due 06/19/16 | 0 | | | | | |
| Umpqua Bank - Public MM Account @ 45 bps | 495,000 | | | | | |
| | 495,000 | | | | | |
| Total Cash & Investments by Bank Accounts | 8,801,391 | | | | | |

The amount of "Total Cash and Investments by Bank Account" equals the Subtotal in the Assets section of the Combined Balance Sheet and equals the Ending Fund Balance (including the Trust & Agency Fund balance) on the Monthly Operating Report on the lower right hand side of the page.