



# **2016 Quarterly Financial Report**

## **Third Quarter 2016**

### **January through September**

**The City of Aberdeen, Washington**

**200 E. Market**

**Aberdeen, WA 98520**

**(360) 533-4100**

# CITY OF ABERDEEN

## Third Quarter Financial Report - January through September 2016

### EXECUTIVE SUMMARY

This document provides a detailed review of City financial activity for the first nine months of 2016. The report has been formatted to be consistent with the adopted budget for ease of comparison and review of information. Each set of facing pages provides a complete review of an individual fund and its year to date activity. The only exception to this is the General fund, which is presented in two sections: (1) revenues & transfers in and (2) appropriations and transfers out.

Current Status: At the end of September, on a City-wide basis, both revenues and expenditures are within parameters for budget projections. The adjacent All Funds Expenditure Summary page provides a summary of year to date expenditure v. appropriation information for the City, and indicates that overall, the City has expended 71.4% of operating appropriations. As of September 30, about half of the capital improvement and almost all debt service expenditures had been made.

Concerns: There are three (3) funds showing higher than expected expenditures.

The Museum Fund is 83.9% spent to date due to payment in full for the year for operational support at the Museum. This Fund should be at 100% by the end of the year.

Recreational Sports is 81.5% expended because most of the programs were completed in the summer. This fund should be at 100% expended by the end of the year.

The Garbage Utility is over expended due to some additional expenditures related to the transition of garbage service to a private contractor. City staff will continue to monitor this fund.

Bottom Line: The City is operating within normal budget parameters. Expenditures in the General Fund have only increased 1.1% over the prior year. Additionally, operating expenditures city wide are actually 6.3% less than the same period last year.

Please see the individual pages for a more detailed analysis of each fund's revenues and expenditures.

## ALL FUNDS EXPENDITURE SUMMARY

### CITY OF ABERDEEN 2016 3RD QUARTER FINANCIAL REPORT

OPERATING FUNDS	No.	2016 Q3 YTD	2015 Q3 YTD	Increase (Decrease)	% Increase (Decrease)	2016 Budget	% to Budget
General Fund	001	\$9,979,703	\$9,872,393	\$107,309	1.1%	\$13,314,687	75.0%
Library Fund	101	\$44,636	\$42,873	\$1,763	4.1%	\$68,500	65.2%
Parks Fund	102	\$721,319	\$787,982	-\$66,663	-8.5%	\$959,281	75.2%
Street Fund	103	\$1,230,151	\$1,462,369	-\$232,217	-15.9%	\$1,900,500	64.7%
Morrison Riverfront Park	107	\$28,714	\$28,494	\$219	0.8%	\$40,558	70.8%
Emergency Services	120	\$2,343,079	\$2,294,280	\$48,799	2.1%	\$3,278,670	71.5%
Animal Control	121	\$87,960	\$92,945	-\$4,985	-5.4%	\$125,556	70.1%
Parking Enforcement	122	\$51,054	\$50,267	\$787	1.6%	\$74,058	68.9%
Police Canine	123	\$13,367	\$12,958	\$409	3.2%	\$17,000	78.6%
Museum	125	\$21,275	\$23,106	-\$1,830	-7.9%	\$25,350	83.9%
Community Center	128	\$55,751	\$65,986	-\$10,235	-15.5%	\$116,090	48.0%
Recreational Sports	132	\$96,802	\$80,147	\$16,656	20.8%	\$118,800	81.5%
Garbage Utility	401	\$58,811	\$1,136,658	-\$1,077,846	-94.8%	\$68,065	86.4%
Sewer Utility	403	\$2,594,910	\$2,746,709	-\$151,799	-5.5%	\$3,643,130	71.2%
Water Utility	404	\$2,276,540	\$2,332,058	-\$55,518	-2.4%	\$3,274,906	69.5%
Storm Water Utility	405	\$249,769	\$263,905	-\$14,136	-5.4%	\$534,770	46.7%
Industrial Water System	407	\$186,379	\$166,730	\$19,649	11.8%	\$343,000	54.3%
Equipment Rental	501	\$204,616	\$191,956	\$12,660	6.6%	\$358,500	57.1%
Fire Pension	611	\$425,472	\$440,210	-\$14,739	-3.3%	\$631,565	67.4%
Police Pension	612	<u>\$323,675</u>	<u>\$317,858</u>	<u>\$5,817</u>	<u>1.8%</u>	<u>\$510,240</u>	<u>63.4%</u>
<b>TOTAL OPERATING FUNDS</b>		<b>\$20,993,982</b>	<b>\$22,409,882</b>	<b>-\$1,415,899</b>	<b>-6.3%</b>	<b>\$29,403,226</b>	<b>71.4%</b>
<b>CAPITAL IMPROVEMENT FUNDS</b>							
Arterial Street	105	\$824,426	\$1,175,656	-\$351,230	-29.9%	\$150,000	549.6%
Comm Devel Block Grant	301	\$60,207	\$0	\$60,207	-	\$3,700,000	1.6%
Urban Devel Action Grant	302	\$0	\$9,950	-\$9,950	-100.0%	\$30,000	0.0%
Hotel / Motel	303	\$37,385	\$45,600	-\$8,215	-18.0%	\$57,000	65.6%
Dept of Justice Grants	305	\$82,947	\$129,677	-\$46,730	-36.0%	\$112,546	73.7%
Abatement Fund	318	\$50,715	\$68,965	-\$18,251	-26.5%	\$123,232	41.2%
Public Buildings	320	\$161,937	\$201,220	-\$39,284	-19.5%	\$150,000	108.0%
Sewer Capital Projects	403	\$420,623	\$1,072,747	-\$652,124	-60.8%	\$604,631	69.6%
Water Capital Projects	404	\$254,052	\$17,895	\$236,157	1319.7%	\$325,000	78.2%
Storm Drain Capital Projects	405	\$0	\$0	\$0	-	\$0	-
Industrial Water Capital	407	\$28,336	\$12,743	\$15,593	122.4%	\$30,000	94.5%
Equipment Rental Reserve	502	\$497,554	\$116,028	\$381,526	328.8%	\$387,000	128.6%
Transportation Benefit District	630	<u>\$56,817</u>	<u>\$251,895</u>	<u>-\$195,079</u>	<u>-77.4%</u>	<u>\$450,000</u>	<u>12.6%</u>
<b>TOTAL CAPITAL IMPROVEMENT FUNDS</b>		<b>\$2,474,999</b>	<b>\$3,102,377</b>	<b>-\$627,378</b>	<b>-20.2%</b>	<b>\$6,119,409</b>	<b>40.4%</b>
<b>TOTAL DEBT SERVICE FUNDS</b>		<b>\$796,616</b>	<b>\$859,150</b>	<b>-\$62,534</b>	<b>-7.3%</b>	<b>\$839,329</b>	<b>94.9%</b>
<b>TOTAL ALL FUNDS</b>		<b>\$24,265,598</b>	<b>\$26,371,410</b>	<b>-\$2,105,812</b>	<b>-8.0%</b>	<b>\$36,361,964</b>	<b>66.7%</b>

# General Fund

## Overview:

The following four pages summarize all 2016 General Fund projected revenues, appropriations, and expenditures by department through September.

For 2016, total revenues and transfers in are budgeted at \$17,934,185, while appropriations and transfers out are adopted at \$17,454,230, creating an ending balance of \$941,960.

Operating budget appropriations of \$10,068,823 represent a 7.8% decrease from comparable 2015 levels.

Budgeted transfers to other funds total \$3,245,864, and include annual support of City activities including street operations and funds for LEOFF I medical payments.

## General Fund Revenues:

*Taxes* through September are at 72.9% of budget. This is within normal parameters as the second half of property tax distributions has not yet been received. Sales taxes are down 5.2% from last year due to some large construction projects in 2015 but are at 73.3% of budget. Alternatively, B&O Taxes are up 5% from last year and are at 83.4% of budget. This is encouraging and indicates that economic activity in the City is improving.

*Licenses and Permits* are at 86.3% of budget through September. Revenue from building permits is \$18,487 or 16% higher than comparable 2015 levels. This is due to an increase in the number of permits for residential improvements.

*Intergovernmental Revenue* is at 95.3% of budget through the third quarter. Funds received from PUD for their privilege tax and state shared liquor revenues account for a majority of this category's year to date revenues.

*Charges for Services* are at 60.9% of budget through the third quarter. Plan check review fees and charges for fire services make up almost all of this category.

*Fines and Forfeitures* are running budget, at 60.9% through September. This category includes primarily police citations and other court fines. Revenue from court fines is down 20.8% from the previous year.

**GENERAL FUND (CURRENT EXPENSE) #001**

## CITY OF ABERDEEN

## 2016 3RD QUARTER FINANCIAL REPORT

<u>REVENUES</u>	<u>2016 Q3 YTD</u>	<u>2015 Q3 YTD</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>	<u>2016 Budget</u>	<u>% to Budget</u>
Beginning Fund Balance	\$4,547,838	\$4,778,545			\$4,610,000	
Taxes	\$8,430,943	\$8,311,610	\$119,333	1.4%	11,560,302	72.9%
Licenses and Permits	\$386,705	\$342,048	\$44,657	13.1%	\$448,000	86.3%
Intergovernmental Revenue	\$566,103	\$573,432	-\$7,329	-1.3%	\$594,100	95.3%
Charges for Services	\$167,689	\$92,342	\$75,347	81.6%	\$199,000	84.3%
Fines and Forfeits	\$191,198	\$241,520	-\$50,322	-20.8%	\$314,157	60.9%
<u>Miscellaneous Revenue</u>	<u>\$55,283</u>	<u>\$47,770</u>	<u>\$7,513</u>	<u>15.7%</u>	<u>\$88,000</u>	<u>62.8%</u>
TOTAL GENERAL FUND	\$9,797,920	\$9,608,721	\$189,199	2.0%	\$13,203,559	74.2%
<u>OTHER REVENUES &amp; TRANSFERS IN</u>						
Proceeds from Property Sale	\$0	\$0	\$0	100.0%	\$0	-
Residual Equity Transfer In	\$0	\$0	\$0	100.0%	\$0	-
Insurance Recoveries	\$2,178	\$0	\$2,178	100.0%	\$0	-
Trf In - Ambulance (E911)	\$24,330	\$24,600	-\$270	-1.1%	\$24,330	100.0%
Trf In - Drug Forfeiture	\$0	\$0	\$0	100.0%	\$46,742	0.0%
Trf In - CJ Funding	\$0	\$0	\$0	100.0%	\$0	-
<u>Trf In - Drug Task Force</u>	<u>\$24,000</u>	<u>\$68,860</u>	<u>-\$44,860</u>	<u>-65.1%</u>	<u>\$56,835</u>	<u>42.2%</u>
TOTAL OTHER REVENUES	\$50,508	\$93,460	-\$42,952	-46.0%	\$127,907	39.5%
TOTAL GEN FUND REVENUES	\$9,848,429	\$9,702,181	\$146,247	1.5%	\$13,331,466	73.9%
GRAND TOTAL GENERAL FUND	\$14,396,267	\$14,480,727			\$17,941,466	

### **General Fund Appropriations:**

Adopted appropriations and required transfers are budgeted at \$13,314,687. This is a 1.4% decrease from 2015 levels. Of this total, the adjacent page summarizes budgeted operating appropriations of \$10,068,823 and transfers out of \$3,245,864.

Through September, operating expenditures total 75.1% of appropriations, right on anticipated spending levels for the first nine months of the year.

Only one department is above year to date targets for the first three quarters. The General Government Budget is high due to a number of payments for items that have been paid that require payment in full. These include: property and liability insurance, state audit fees, and membership dues for organizations like AWC and the Council of Governments.

In summary, almost all departments are well within budgeted parameters through the first nine months. The Finance Department will work with Department Heads, Supervisors and Foremen to monitor activity monthly to ensure that overall budget targets are adhered to.

### **Transfers to Other Funds:**

The General Fund budget includes \$3,245,864 in transfers to other funds. These transfers include:

Parks: \$886,250 in transfers for parks operations. Three quarters of these transfers have been made as of September.

Street: Annual support level totals \$958,000. To date this category is \$718,500 or 75% expended during the first nine months. These expenditures are right on target.

Fire & Police Pension: Annual support for these funds is budgeted at \$1,021,000 and includes necessary medical expenses for Police and Fire retirees not payable from some other source. The City attempts to limit its exposure for these retirees by purchasing health insurance on the open market for each member. Through September \$765,750 or 75% has been transferred to fund these necessary medical services.

**GENERAL FUND (CURRENT EXPENSE) #001**

## CITY OF ABERDEEN

## 2016 3RD QUARTER FINANCIAL REPORT

OPERATING EXPENDITURES

<u>DEPARTMENT</u>	<u>2016 Q3 YTD</u>	<u>2015 Q3 YTD</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>	<u>2016 Budget</u>	<u>% to Budget</u>
Legislative/Council	\$53,763	\$54,242	-\$479	-0.9%	\$74,750	71.9%
Executive	\$12,216	\$11,520	\$696	6.0%	\$16,047	76.1%
Judicial	\$388,635	\$387,838	\$798	0.2%	\$541,377	71.8%
General Government	\$424,177	\$358,784	\$65,393	18.2%	\$427,950	99.1%
Finance	\$296,160	\$310,369	-\$14,209	-4.6%	\$415,505	71.3%
Legal	\$207,727	\$184,304	\$23,423	12.7%	\$281,878	73.7%
Human Resources	\$63,245	\$77,631	-\$14,386	-18.5%	\$106,110	59.6%
Facilities	\$51,450	\$59,531	-\$8,081	-13.6%	\$86,970	59.2%
Engineering	\$229,873	\$227,769	\$2,104	0.9%	\$324,525	70.8%
Building & Code Enforcement	\$151,669	\$153,533	-\$1,864	-1.2%	\$254,069	59.7%
Community Development	\$84,788	\$84,484	\$305	0.4%	\$129,785	65.3%
Police	\$3,866,198	\$3,708,814	\$157,385	4.2%	\$5,012,355	77.1%
Care/Custody of Prisoners	\$337,964	\$288,271	\$49,693	17.2%	\$428,963	78.8%
Fire	\$1,264,977	\$1,268,486	-\$3,510	-0.3%	\$1,801,839	70.2%
911 Call Center	\$128,713	\$124,350	\$4,363	3.5%	\$166,700	77.2%
<b>TOTAL OPERATING EXPENSES</b>	<b>\$7,561,555</b>	<b>\$7,299,925</b>	<b>\$261,629</b>	<b>3.6%</b>	<b>\$10,068,823</b>	<b>75.1%</b>

TRANSFERS OUT

Trf Out - Library #101	\$51,375	\$18,375	\$33,000	179.6%	\$68,500	75.0%
Trf Out - Parks #102	\$664,688	\$704,243	-\$39,555	-5.6%	\$886,250	75.0%
Trf Out - Streets #103	\$718,500	\$764,022	-\$45,522	-6.0%	\$958,000	75.0%
Trf Out - Insurance Reserve #112	\$0	\$0	\$0	-	\$50,000	0.0%
Trf Out - Animal Control #121	\$87,417	\$87,233	\$184	0.2%	\$116,556	75.0%
Trf Out - Parking Enforcement #122	\$45,419	\$42,467	\$2,952	7.0%	\$60,558	75.0%
Trf Out - Police Canine #123	\$0	\$0	\$0	-	\$0	-
Trf Out - Museum #125	\$25,000	\$25,000	\$0	0.0%	\$25,000	100.0%
Trf Out - Rec Sports #132	\$20,000	\$0	\$20,000	-	\$20,000	100.0%
Trf Out - DOJ Grants #305	\$0	\$79,500	-\$79,500	-100.0%	\$0	-
Trf Out - Public Buildings #320	\$40,000	\$15,000	\$25,000	166.7%	\$40,000	100.0%
Trf Out - Fire Pension #611	\$315,750	\$335,854	-\$20,104	-6.0%	\$421,000	75.0%
Trf Out - Police Pension #612	\$450,000	\$500,775	-\$50,775	-10.1%	\$600,000	75.0%
<b>TOTAL TRANSFERS OUT</b>	<b>\$2,418,148</b>	<b>\$2,572,468</b>	<b>-\$154,320</b>	<b>-6.0%</b>	<b>\$3,245,864</b>	<b>74.5%</b>

GRAND TOTAL GENERAL FUND \$9,979,703 \$9,872,393 \$107,309 1.1% \$13,314,687 75.0%

OVER (SHORT) -\$131,274 -\$170,212 \$16,779

# Library Fund #101

## **Overview:**

The City of Aberdeen is annexed to the Timberland Regional Library for the sole purpose of collecting the library's levy rate directly from Aberdeen property owners. The City is the owner of the library building and has a continued responsibility to maintain the facility and premises.

The library budget provides for \$68,500 in total resources and transfers in and total expenditures and transfers out of \$68,500.

## **Revenues:**

Revenues to the Library Fund primarily come from a transfer from the General Fund. Library revenue is right on target with 75% received at the end of September.

## **Appropriations:**

Through September, the Library Fund has expended \$44,636 or 65.2% of budgeted appropriations.

The Library Fund is running at a surplus through the first three quarters of the year. Staff will monitor this fund and anticipate it will have a positive cash balance at the end of the year.

**LIBRARY FUND #101**  
**CITY OF ABERDEEN**  
**2016 3RD QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	2016 Q3 YTD	2015 Q3 YTD	Increase (Decrease)	% Increase (Decrease)	2016 Budget	% to Budget
Beginning Fund Balance	\$30,320	\$48,480			\$0	
Investment Interest	\$100	\$122	-\$22	-18.0%	\$0	-
Other Miscellaneous	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-	<u>\$0</u>	-
<b>TOTAL LIBRARY FUND</b>	<b>\$100</b>	<b>\$122</b>	<b>-\$22</b>	<b>-18.0%</b>	<b>\$0</b>	<b>-</b>
<u>OTHER REVENUES &amp; TRANSFERS IN</u>						
Trf In - General Fund #001	<u>\$51,375</u>	<u>\$18,375</u>	<u>\$33,000</u>	<u>179.6%</u>	<u>\$68,500</u>	<u>75.0%</u>
<b>TOTAL OTHER REVENUES</b>	<b>\$51,375</b>	<b>\$18,375</b>	<b>\$33,000</b>	<b>179.6%</b>	<b>\$68,500</b>	<b>75.0%</b>
<b>TOTAL LIBRARY REVENUES</b>	<b>\$51,475</b>	<b>\$18,497</b>	<b>\$32,978</b>	<b>178.3%</b>	<b>\$68,500</b>	<b>75.1%</b>
<b>GRAND TOTAL LIBRARY FUND</b>	<b>\$81,795</b>	<b>\$66,977</b>			<b>\$68,500</b>	
<u>APPROPRIATIONS</u>						
Supplies	\$2,665	\$2,267	\$398	17.6%	\$3,900	68.3%
Professional Services	<u>\$41,971</u>	<u>\$40,606</u>	<u>\$1,365</u>	<u>3.4%</u>	<u>\$64,600</u>	<u>65.0%</u>
<b>LIBRARY FUND APPROPRIATIONS</b>	<b>\$44,636</b>	<b>\$42,873</b>	<b>\$1,763</b>	<b>4.1%</b>	<b>\$68,500</b>	<b>65.2%</b>
<b>OVER (SHORT)</b>	<b>\$37,159</b>	<b>\$24,104</b>			<b>\$0</b>	

## **Parks Fund #102**

### **Overview:**

The Parks Department is responsible for the administration, development and maintenance of over 240 acres of developed park land. This department provides over 65 organized recreational programs including providing umpires, scorekeepers and maintenance crews.

This fund begins the year with a \$30,000 cash balance. The budget provides for \$934,050 in resources and \$959,281 in expenditures.

### **Revenues:**

The major source of resources to the Parks Fund comes from a transfer from the General Fund. As of September, \$701,285 or 75.1%, of revenues have been received.

### **Appropriations:**

Appropriations to the Parks Fund include salaries and operating supplies to run all of the organized parks programs. At the end of the third quarter, \$721,319 or 75.2% of appropriated expenditures had been made.

**PARKS FUND #102**  
**CITY OF ABERDEEN**  
2016 3RD QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2016 Q3 YTD	2015 Q3 YTD	Increase (Decrease)	% Increase (Decrease)	2016 Budget	% to Budget
Beginning Fund Balance	\$40,379	\$41,550			\$30,000	
Administrative Fees	\$0	\$0	\$0	-	\$17,000	0.0%
Field Maintenance	\$6,464	\$5,971	\$493	8.3%	\$13,350	48.4%
Park Rentals	\$500	\$370	\$130	35.1%	\$250	200.0%
Donations	\$0	\$37,766	-\$37,766	-100.0%	\$0	-
Miscellaneous	\$301	\$1,888	-\$1,587	-84.0%	\$1,500	20.1%
Investment Interest	\$187	\$262	-\$74	-28.4%	\$200	93.7%
Supplies Reimbursements	\$0	\$123	-\$123	-100.0%	\$1,050	0.0%
<u>Electrical Reimbursements</u>	<u>\$129</u>	<u>\$186</u>	<u>-\$57</u>	<u>-30.7%</u>	<u>\$950</u>	<u>13.6%</u>
TOTAL PARKS FUND	\$7,582	\$46,565	-\$38,983	-83.7%	\$34,300	22.1%
<u>OTHER REVENUES &amp; TRANSFERS IN</u>						
Trf In - General Fund #001	\$664,688	\$704,243	-\$39,555	-5.6%	\$886,250	75.0%
Trf In - Morrison Park #107	\$8,250	\$8,250	\$0	0.0%	\$11,000	75.0%
Trf In - Community Center #128	\$2,500	\$2,500	\$0	0.0%	\$2,500	100.0%
<u>Trf In - Rec Sports #132</u>	<u>\$18,265</u>	<u>\$16,274</u>	<u>\$1,991</u>	<u>12.2%</u>	<u>\$0</u>	<u>-</u>
TOTAL OTHER REVENUES	\$693,703	\$731,267	-\$37,564	-5.1%	\$899,750	77.1%
TOTAL PARKS REVENUES	\$701,285	\$777,832	-\$76,548	-9.8%	\$934,050	75.1%
GRAND TOTAL PARKS FUND	\$741,663	\$819,382			\$964,050	
<u>APPROPRIATIONS</u>						
Parks Operations	\$680,745	\$759,652	-\$78,907	-10.4%	\$959,281	71.0%
Capital	\$40,574	\$19,186	\$21,388	111.5%	\$0	-
<u>Trf Out - Rec Sports #132</u>	<u>\$0</u>	<u>\$9,144</u>	<u>-\$9,144</u>	<u>-100.0%</u>	<u>\$0</u>	<u>-</u>
PARKS FUND APPROPRIATIONS	\$721,319	\$787,982	-\$66,663	-8.5%	\$959,281	75.2%
OVER (SHORT)	\$20,345	\$31,400			\$4,769	

## **Street Fund #103**

### **Overview:**

The adjacent page summarizes all Street Fund projected revenues, adopted appropriations, and financial activity through September.

### **Revenues**

Revenues and transfers come from three primary sources: gas taxes, a transfer from the Storm Water Utility and a transfer from the General Fund.

Gas tax revenues are at 77.2% of budget through September. Yearly revenue estimates are based upon Department of Transportation projections. Gasoline taxes are collected on a cents per gallon basis and not as a percentage of the sales price. For this reason, an increase in gasoline prices does not result in a corresponding increase in gas tax revenue.

The transfers from the Storm Water Utility are at 45.6% to date. Additional transfers will be made to this fund as activity increases.

General Fund revenues transferred to this fund are \$718,500, or 75% of budget.

### **Appropriations:**

Overall, the Street Fund expended 64.7% or \$1,230,151 of its \$1,900,500 budget during the first nine months of the year. This is right on track for the year.

Activity should increase as the summer has wound down and the City gears up for road maintenance activity in the fall and winter months.

**STREET FUND #103**  
**CITY OF ABERDEEN**  
**2016 3RD QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	<u>2016</u> <u>Q3 YTD</u>	<u>2015</u> <u>Q3 YTD</u>	<u>Increase</u> <u>(Decrease)</u>	<u>% Increase</u> <u>(Decrease)</u>	<u>2016</u> <u>Budget</u>	<u>% to</u> <u>Budget</u>
Beginning Fund Balance	\$93,417	\$67,381			\$52,500	
Grants	\$0	\$50,000	-\$50,000	-100.0%	\$25,000	0.0%
Street & Curb Permits	\$0	\$3,913	-\$3,913	-100.0%		-
Multimodal Tax	\$8,585	\$0	\$8,585	-	\$0	-
Gas Tax	\$270,309	\$256,637	\$13,673	5.3%	\$350,000	77.2%
Storm Drainage - Intergov	\$218,839	\$222,909	-\$4,070	-1.8%	\$480,000	45.6%
Sidewalk Replacement Program	\$2,136	\$18,045	-\$15,909	-88.2%	\$20,000	10.7%
Other Miscellaneous	\$784	\$21,346	-\$20,561	-96.3%	\$15,000	5.2%
Trf In - General Fund #001	\$718,500	\$764,022	-\$45,522	-6.0%	\$958,000	75.0%
Trf In - Storm Fund #405	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>		<u>-</u>
<b>TOTAL STREET FUND</b>	<b>\$1,219,154</b>	<b>\$1,336,871</b>	<b>-\$117,717</b>	<b>-8.8%</b>	<b>\$1,848,000</b>	<b>66.0%</b>
<b>GRAND TOTAL STREET FUND</b>	<b>\$1,312,571</b>	<b>\$1,404,252</b>			<b>\$1,900,500</b>	
<u>APPROPRIATIONS</u>						
Roadway O&M	\$297,775	\$308,816	-\$11,041	-3.6%	\$399,240	74.6%
Storm Drainage	\$313,805	\$355,205	-\$41,400	-11.7%	\$431,280	72.8%
Bridges & Structures	\$70,958	\$53,602	\$17,356	32.4%	\$98,080	72.3%
Traffic Control Devices	\$105,805	\$111,694	-\$5,889	-5.3%	\$164,050	64.5%
Snow & Ice Control	\$1,614	\$2,937	-\$1,323	-45.0%	\$24,140	6.7%
Street Cleaning	\$53,404	\$61,243	-\$7,840	-12.8%	\$88,160	60.6%
Roadside Maintenance	\$37,692	\$50,990	-\$13,298	-26.1%	\$51,030	73.9%
General Administration	\$65,121	\$109,438	-\$44,317	-40.5%	\$160,948	40.5%
Facilities	\$19,195	\$50,211	-\$31,016	-61.8%	\$35,289	54.4%
Sidewalks	\$26,993	\$82,434	-\$55,441	-67.3%	\$30,000	90.0%
Training	\$0	\$153	-\$153	-100.0%	\$0	-
Electrical	\$235,311	\$257,384	-\$22,072	-8.6%	\$387,283	60.8%
Capital	\$2,478	\$18,261	-\$15,783	-86.4%	\$31,000	8.0%
Trf Out - Paths & Trails #106	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
<b>STREET FUND APPROPRIATIONS</b>	<b>\$1,230,151</b>	<b>\$1,462,369</b>	<b>-\$232,217</b>	<b>-15.9%</b>	<b>\$1,900,500</b>	<b>64.7%</b>
<b>OVER (SHORT)</b>	<b>\$82,420</b>	<b>-\$58,117</b>			<b>\$0</b>	

## **Morrison Riverfront Park Fund #107**

### **Overview:**

The adjacent page summarizes all Morrison Riverfront Park Fund projected revenues, adopted appropriations, and financial activity through September.

### **Revenues**

Revenues to this fund come almost entirely from rental of the pavilion. To date this fund has received \$29,154 or 82% of its \$35,550 annual budget.

### **Appropriations and transfers out:**

Budgeted appropriations and transfers out total \$40,558. Through September, actual expenditures and transfers out were \$28,714.

Expenditures go primarily toward operating and maintaining the pavilion. An operating transfer to the Parks Fund is included in the amount of \$11,000.

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**MORRISON RIVERFRONT PARK #107**

## CITY OF ABERDEEN

## 2016 3RD QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2016 Q3 YTD	2015 Q3 YTD	Increase (Decrease)	% Increase (Decrease)	2016 Budget	% to Budget
Beginning Fund Balance	\$15,455	\$19,565			\$20,000	
Investment Interest	\$63	\$59	\$4	6.5%	\$50	126.7%
Pavillion Rental	\$27,543	\$27,996	-\$454	-1.6%	\$35,000	78.7%
Donations	\$1,549	\$0	\$1,549	-	\$0	-
<u>Other Miscellaneous</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$500</u>	<u>0.0%</u>
TOTAL MORRISON PARK FUND	\$29,154	\$28,055	\$1,099	3.9%	\$35,550	82.0%
<u>OTHER REVENUES &amp; TRANSFERS IN</u>						
Trf In - General Fund #001	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
TOTAL OTHER REVENUES	\$0	\$0	\$0	-	\$0	-
TOTAL MORRISON PARK REVENUES	\$29,154	\$28,055	\$1,099	3.9%	\$35,550	82.0%
GRAND TOTAL MORRISON FUND	\$44,609	\$47,621			\$55,550	
<u>APPROPRIATIONS</u>						
Morrison Park Operations	\$20,464	\$20,244	\$219	1.1%	\$29,558	69.2%
<u>Trf Out - Parks #102</u>	<u>\$8,250</u>	<u>\$8,250</u>	<u>\$0</u>	<u>0.0%</u>	<u>\$11,000</u>	<u>75.0%</u>
MORRISON FUND APPROPRIATIONS	\$28,714	\$28,494	\$219	0.8%	\$40,558	70.8%
OVER (SHORT)	\$15,896	\$19,126			\$14,992	

## **Emergency Services Fund #120**

### **Overview:**

The Ambulance Fund accounts for the emergency medical response operations of the City's Fire Department. The adjacent page summarizes all revenues, and financial activity through September.

### **Revenues:**

Emergency Services revenues come from two primary sources:

- Ambulance fees are projected at \$1,200,000. Through September, the City has collected \$991,753, or 82.1% of Budget. This activity is \$61,345 or 6.6% higher than the 2015 activity through September.
- Ambulance utility charges are budgeted to bring in \$1,947,916. As of September, \$1,465,268 or 75.2% of these charges have been received. This revenue source is 2% higher than comparable 2015 levels.

### **Appropriations and Transfers Out:**

Through September, the Ambulance Fund has spent 71% of its annual operating budget appropriations of \$3,254,340. This activity is right on target, and Finance will coordinate with the Fire Department to monitor monthly activity to ensure that overall budget targets are continued to be adhered to.

Other appropriations include:

- A \$24,330 transfer to the General Fund to pay the Emergency Services Fund's portion of the annual E911 contribution.
- A \$50,000 transfer to Equipment Rental Reserve for future vehicle purchases.

**EMERGENCY SERVICES #120**  
**CITY OF ABERDEEN**  
**2016 3RD QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	2016 <u>Q3 YTD</u>	2015 <u>Q3 YTD</u>	Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>	2016 <u>Budget</u>	% to <u>Budget</u>
Beginning Fund Balance	\$608,416	\$401,301			\$139,146	
Grants	\$1,290	\$1,341	-\$51	-3.8%	\$1,400	92.1%
Ambulance Charges	\$105,503	\$80,295	\$25,208	31.4%	\$128,470	82.1%
Ambulance & Emergency Aid Fees	\$991,753	\$930,409	\$61,344	6.6%	\$1,200,000	82.6%
EMS Availability Fees	\$1,465,268	\$1,436,214	\$29,054	2.0%	\$1,947,916	75.2%
Investment Interest	\$3,280	\$1,391	\$1,889	135.8%	\$0	-
Donations	\$6,603	\$4,125	\$2,478	60.1%	\$0	-
<u>Other Miscellaneous</u>	<u>\$30</u>	<u>\$30</u>	<u>\$0</u>	<u>0.0%</u>	<u>\$884</u>	<u>3.4%</u>
<b>TOTAL EMERGENCY SERVICES FUND</b>	<b>\$2,573,726</b>	<b>\$2,453,805</b>	<b>\$119,921</b>	<b>4.9%</b>	<b>\$3,278,670</b>	<b>78.5%</b>
<b>GRAND TOTAL EMERGENCY SERVICES</b>	<b>\$3,182,143</b>	<b>\$2,855,106</b>			<b>\$3,417,816</b>	
<u>APPROPRIATIONS</u>						
Ambulance Operations	\$2,310,582	\$2,269,680	\$40,902	1.8%	\$3,254,340	71.0%
Capital	\$8,167	\$0	\$8,167	-	\$0	-
<u>Trf Out - General Fund #001 (911)</u>	<u>\$24,330</u>	<u>\$24,600</u>	<u>-\$270</u>	<u>-1.1%</u>	<u>\$24,330</u>	<u>100.0%</u>
<b>EMERGENCY SERVICES APPROPRIATIONS</b>	<b>\$2,343,079</b>	<b>\$2,294,280</b>	<b>\$48,799</b>	<b>2.1%</b>	<b>\$3,278,670</b>	<b>71.5%</b>
<b>OVER (SHORT)</b>	<b>\$839,064</b>	<b>\$560,826</b>			<b>\$139,146</b>	

# **Animal Control Fund #121**

## **Overview:**

The Animal Control function is staffed by a full time Animal Control Officer and half time shelter custodian.

The adjacent page summarizes all Animal Control Fund projected revenues, adopted appropriations, and financial activity through September.

## **Revenues**

There are some animal fees and charges included in this budget. However revenues to this fund come almost entirely via a transfer from the General Fund. To date this fund has received \$95,954 or 76.4% of its \$125,556 annual budget

## **Appropriations and transfers out:**

Budgeted appropriations and transfers out total \$125,556. Through September, actual expenditures and transfers out were \$87,960 or 70.1% of budget.

Expenditures go primarily toward patrolling the streets of Aberdeen and investigating animal complaints. The Animal Control Officer also cares for and adopts animals that are housed at the shelter.

**ANIMAL CONTROL FUND #121**  
**CITY OF ABERDEEN**  
**2016 3RD QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	2016 Q3 YTD	2015 Q3 YTD	Increase (Decrease)	% Increase (Decrease)	2016 Budget	% to Budget
Beginning Fund Balance	\$31,875	\$27,886			\$0	
Animal Licenses	\$1,084	\$759	\$325	42.8%	\$1,000	108.4%
Westport Animal Control	\$3,703	\$4,248	-\$545	-12.8%	\$3,500	105.8%
Other Charges	\$2,010	\$1,720	\$290	16.9%	\$2,500	80.4%
Shelter Fees	\$1,248	\$1,593	-\$345	-21.7%	\$2,000	62.4%
Investment Interest	\$119	\$129	-\$10	-7.5%	\$0	-
Donations	\$372	\$312	\$60	19.2%	\$0	-
<u>Trf In - General Fund #001</u>	<u>\$87,417</u>	<u>\$87,233</u>	<u>\$184</u>	<u>0.2%</u>	<u>\$116,556</u>	<u>75.0%</u>
<b>TOTAL ANIMAL CONTROL FUND</b>	<b>\$95,954</b>	<b>\$95,994</b>	<b>-\$41</b>	<b>0.0%</b>	<b>\$125,556</b>	<b>76.4%</b>
<b>GRAND TOTAL ANIMAL CONTROL</b>	<b>\$127,829</b>	<b>\$123,881</b>			<b>\$125,556</b>	
<u>APPROPRIATIONS</u>						
Animal Control Operations	\$87,960	\$92,945	-\$4,985	-5.4%	\$125,556	70.1%
<u>Trf Out - General Fund #001</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
<b>ANIMAL CONTROL FUND</b>	<b>\$87,960</b>	<b>\$92,945</b>	<b>-\$4,985</b>	<b>-5.4%</b>	<b>\$125,556</b>	<b>70.1%</b>
<b>OVER (SHORT)</b>	<b>\$39,869</b>	<b>\$30,936</b>			<b>\$0</b>	

## **Parking Enforcement Fund #122**

### **Overview:**

The adjacent page summarizes all Parking Enforcement Fund projected revenues, adopted appropriations, and financial activity through September.

### **Revenues**

Revenues to this fund come almost entirely from a large transfer from the General Fund. To date this fund has received \$59,005 or 79.7% of its \$74,058 annual budget.

### **Appropriations and transfers out:**

Budgeted appropriations and transfers out total \$74,058. Through September, actual expenditures and transfers out were \$51,054 or 68.9% of budget.

**PARKING ENFORCEMENT FUND #122**

## CITY OF ABERDEEN

## 2016 3RD QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2016 Q3 YTD	2015 Q3 YTD	Increase (Decrease)	% Increase (Decrease)	2016 Budget	% to Budget
Beginning Fund Balance	\$40,105	\$37,191			\$0	
Parking Infraction Penalties	\$4,385	\$4,115	\$270	6.6%	\$5,000	87.7%
Investment Interest	\$202	\$195	\$7	3.6%	\$0	-
Operating Assessments - BID	\$9,000	\$8,720	\$280	3.2%	\$8,500	105.9%
<u>Trf In - General Fund #001</u>	<u>\$45,419</u>	<u>\$42,467</u>	<u>\$2,952</u>	<u>7.0%</u>	<u>\$60,558</u>	<u>75.0%</u>
TOTAL PARKING ENFORCEMENT FUND	\$59,005	\$55,496	\$3,509	6.3%	\$74,058	79.7%
GRAND TOTAL PARKING ENFORCEMENT	\$59,005	\$55,496	\$3,509	6.3%	\$74,058	79.7%
<u>APPROPRIATIONS</u>						
Personnel Benefits	\$49,534	\$49,648	-\$115	-0.2%	\$69,558	71.2%
BID Expenditures	\$1,520	\$618	\$901	145.8%	\$4,500	33.8%
<u>Trf Out - General Fund</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>=</u>	<u>\$0</u>	<u>=</u>
PARKING ENFORCEMENT APPROPRIATIONS	\$51,054	\$50,267	\$787	1.6%	\$74,058	68.9%
OVER (SHORT)	\$7,952	\$5,229	\$2,722		\$0	

## **Police Canine Fund #123**

### **Overview:**

The Police Canine Fund was created to separately account for the Canine Unit. The Department obtained private funding to ensure the stability of the program. This funding provides for maintenance of the canine vehicle and the ongoing care of Titus, our City K-9.

### **Revenues:**

Revenues come in the form of donations of which \$15,000 was budgeted but has yet to be received.

### **Appropriations and Transfers out:**

Through September, the City has expended \$13,367 or 78.6% of the \$17,000 budgeted. Expenditures traditionally include overtime and supplies for Titus.

**POLICE CANINE PROGRAM #123**  
**CITY OF ABERDEEN**  
**2016 3RD QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	<u>2016</u> <u>Q3 YTD</u>	<u>2015</u> <u>Q3 YTD</u>	<u>Increase</u> <u>(Decrease)</u>	<u>% Increase</u> <u>(Decrease)</u>	<u>2016</u> <u>Budget</u>	<u>% to</u> <u>Budget</u>
Beginning Fund Balance	\$15,627	\$17,410			\$2,000	
Donations	\$0	\$0	\$0	-	\$15,000	0.0%
<u>Trf In - General Fund #001</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-	<u>\$0</u>	-
TOTAL POLICE CANINE FUND	\$0	\$0	\$0	-	\$15,000	0.0%
GRAND TOTAL POLICE CANINE REVENUES	\$15,627	\$17,410			\$17,000	
<u>APPROPRIATIONS</u>						
Operations	\$13,367	\$12,958	\$409	3.2%	\$17,000	78.6%
<u>Trf Out - General Fund #001</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-	<u>\$0</u>	-
POLICE CANINE APPROPRIATIONS	\$13,367	\$12,958	\$409	3.2%	\$17,000	78.6%
OVER (SHORT)	\$2,259	\$4,452	-\$2,193		\$0	

## Museum Fund #125

### **Overview:**

The City provides \$25,000 in operational support to the Museum. Proposed expenditures represent operation and maintenance activities.

This fund began 2016 with a budgeted \$3,000 cash balance.

### **Revenues:**

This fund receives its only resource from a transfer from the General Fund. Total resources were budgeted at \$25,000 while revenues of \$25,000 have already been received.

### **Appropriations and Transfers out:**

Expenditures for operation and maintenance activities were budgeted at \$25,350. Through September, \$21,275 or 83.9% of this budget have been expended. This activity is within expected levels.

**MUSEUM FUND #125**  
**CITY OF ABERDEEN**  
**2016 3RD QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	2016 <u>Q3 YTD</u>	2015 <u>Q3 YTD</u>	Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>	2016 <u>Budget</u>	% to <u>Budget</u>
Beginning Fund Balance	\$3,059	\$3,059			\$3,000	
Investment Interest	\$1	\$48	-\$47	-98.0%	\$0	-
Donations	\$0	\$0	\$0	-	\$0	-
<u>Trf In - General Fund #001</u>	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$0</u>	<u>0.0%</u>	<u>\$25,000</u>	<u>100.0%</u>
<b>TOTAL MUSEUM FUND</b>	<b>\$25,001</b>	<b>\$25,048</b>	<b>\$0</b>	<b>-0.2%</b>	<b>\$25,000</b>	<b>100.0%</b>
<b>GRAND TOTAL MUSEUM FUND REVENUES</b>	<b>\$28,060</b>	<b>\$28,107</b>			<b>\$28,000</b>	
<u>APPROPRIATIONS</u>						
Operations	\$21,275	\$23,106	-\$1,830	-7.9%	\$25,350	83.9%
<u>Trf Out - General Fund #001</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
<b>MUSEUM FUND APPROPRIATIONS</b>	<b>\$21,275</b>	<b>\$23,106</b>	<b>-\$1,830</b>	<b>-7.9%</b>	<b>\$25,350</b>	<b>83.9%</b>
<b>OVER (SHORT)</b>	<b>\$6,785</b>	<b>\$5,001</b>	<b>\$1,784</b>		<b>\$2,650</b>	

## **Community Center Fund #128**

### **Overview:**

The Community Center Fund reflects the maintenance and operation of the Community Center building, annex building and parking lots. The building houses the following agencies: Coastal Community Action Program, Aberdeen Museum, Aberdeen Senior Citizens Center, and the Aberdeen Food Bank.

### **Revenues:**

Revenues come in the form of rents from other agencies. To date revenues of \$77,851 or 75% of the budgeted amount of \$103,750 has been received.

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

### **Appropriations and Transfers out:**

Through September, the City has expended \$55,751 or 48% of the \$116,090 budgeted. Expenditures traditionally include building maintenance and utilities.

**COMMUNITY CENTER FUND #128**

## CITY OF ABERDEEN

## 2016 3RD QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2016 <u>Q3 YTD</u>	2015 <u>Q3 YTD</u>	Increase (Decrease)	% Increase (Decrease)	2016 <u>Budget</u>	% to <u>Budget</u>
Beginning Fund Balance	\$53,819	\$52,460			\$50,000	
Investment Interest	\$226	\$192	\$34	17.7%	\$250	90.3%
Rents & Leases	\$77,625	\$77,625	\$0	0.0%	\$103,500	75.0%
Interfund Loan	\$0	0	\$0	-	\$0	-
Donations	\$0	\$0	\$0	-	\$0	-
<u>Trf In - General Fund #001</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
TOTAL COMMUNITY CENTER FUND	\$77,851	\$77,817	\$34	0.0%	\$103,750	75.0%
GRAND TOTAL CENTER REVENUES	\$131,670	\$130,277			\$153,750	
<u>APPROPRIATIONS</u>						
Operations	\$53,251	\$63,486	-\$10,235	-16.1%	\$89,590	59.4%
Interfund Loan Payment	\$0	\$0	\$0	-	\$24,000	0.0%
<u>Trf Out - General Fund #001</u>	<u>\$2,500</u>	<u>\$2,500</u>	<u>\$0</u>	<u>0.0%</u>	<u>\$2,500</u>	<u>100.0%</u>
COMMUNITY CENTER APPROPRIATIONS	\$55,751	\$65,986	-\$10,235	-15.5%	\$116,090	48.0%
OVER (SHORT)	\$75,919	\$64,291	\$11,628		\$37,660	

## **Recreational Sports Programs #132**

### **Overview:**

This fund was created in 1993 to provide a means of financial control over the City's 65 recreational programs.

This fund began 2016 with a budgeted \$150,000 cash balance.

### **Revenues:**

This fund receives its resources from player fees as well as a transfer from the General Fund and the Hotel/Motel Fund. Total resources were budgeted at \$99,100 while revenues of \$103,017 have already been received.

### **Appropriations and Transfers out:**

Expenditures for operation and maintenance activities were budgeted at \$118,800. Through September, \$96,802 or 81.5% of this budget have been expended. This activity is within expected levels as the primary programs take place in the spring and summer months.

## RECREATIONAL SPORTS PROGRAMS #132

### CITY OF ABERDEEN

#### 2016 3RD QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2016 <u>Q3 YTD</u>	2015 <u>Q3 YTD</u>	Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>	2016 <u>Budget</u>	% to <u>Budget</u>
Beginning Fund Balance	\$198,554	\$150,581			\$150,000	-
Program Fees	\$0	\$0	\$0	-	\$55,000	0.0%
Investment Interest	\$0	\$486	-\$486	-100.0%	\$600	0.0%
Donations	\$0	\$0	\$0	-	\$11,500	0.0%
Sales Tax Collected	\$0	\$479	-\$479	-100.0%	\$0	-
Slowpitch Fees	\$20,315	\$19,546	\$769	3.9%	\$0	-
Little League Fees	\$2,244	\$4,215	-\$1,971	-46.8%	\$0	-
Fastpitch Fees	\$940	\$710	\$230	32.4%	\$0	-
Sports Clinics	\$1,250	\$2,240	-\$990	-44.2%	\$0	-
General Programs	\$225	\$3,855	-\$3,630	-94.2%	\$0	-
Basketball Fees	\$5,410	\$2,799	\$2,611	93.3%	\$0	-
Volleyball Fees	\$9,940	\$8,644	\$1,296	15.0%	\$0	-
Splash Festival	\$13,520	\$9,844	\$3,676	37.3%	\$0	-
City Beautification	\$19,173	\$0	\$19,173	-	\$0	-
Trf In - General Fund #001	\$20,000	\$15,000	\$5,000	33.3%	\$20,000	100.0%
Trf In - Parks #102	\$0	\$9,144	-\$9,144	-100.0%	\$0	-
<u>Trf In - Hotel/Motel Fund #303</u>	<u>\$10,000</u>	<u>\$15,000</u>	<u>-\$5,000</u>	<u>-33.3%</u>	<u>\$12,000</u>	<u>83.3%</u>
<b>TOTAL REC SPORTS FUND</b>	<b>\$103,017</b>	<b>\$91,962</b>	<b>\$11,056</b>	<b>12.0%</b>	<b>\$99,100</b>	<b>104.0%</b>
<b>GRAND TOTAL REC SPORTS REVENUES</b>	<b>\$301,571</b>	<b>\$242,542</b>			<b>\$249,100</b>	
<u>APPROPRIATIONS</u>						
Operations	\$78,537	\$64,031	\$14,506	22.7%	\$118,800	66.1%
Trf Out - General Fund #001	\$0	\$0	\$0	-	\$0	-
<u>Trf Out - Parks Fund #102</u>	<u>\$18,265</u>	<u>\$16,116</u>	<u>\$2,149</u>	<u>13.3%</u>	<u>\$0</u>	<u>-</u>
<b>REC SPORTS APPROPRIATIONS</b>	<b>\$96,802</b>	<b>\$80,147</b>	<b>\$16,656</b>	<b>20.8%</b>	<b>\$118,800</b>	<b>81.5%</b>
<b>OVER (SHORT)</b>	<b>\$204,769</b>	<b>\$162,396</b>	<b>\$42,373</b>		<b>\$130,300</b>	

## **Garbage Utility #401**

### **Overview:**

The City contracts with LeMay Enterprises for garbage collection. In 2016, they also took over residential garbage billing responsibilities as well.

This fund began 2016 with a budgeted \$163,000 cash balance.

### **Revenues:**

This fund receives its resources from some garbage service fees as well as a transfer from the General Fund. Total resources were budgeted at \$84,850 while revenues of \$67,055 have already been received.

### **Appropriations and Transfers out:**

Expenditures for operation and maintenance activities were budgeted at \$8,065. Through September, \$13,811 or 171.2% of this budget have been expended. This activity is not totally unexpected as 2016 was the first year with the new billing. Staff will monitor this fund and bring any budgetary recommendations to the council.

There is also a transfer from this fund to the Abatement Fund for expenses related to the removal of garbage from residential property. Transfers of \$45,000 or 75% of the \$60,000 budgeted have already been made.

**GARBAGE UTILITY #401**  
**CITY OF ABERDEEN**  
**2016 3RD QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	2016 <u>Q3 YTD</u>	2015 <u>Q3 YTD</u>	Increase (Decrease)	% Increase (Decrease)	2016 <u>Budget</u>	% to <u>Budget</u>
Beginning Fund Balance	\$38,489	\$178,762			\$163,000	
Garbage Service	\$3,581	\$1,147,488	-\$1,143,907	-99.7%	\$84,500	4.2%
Extra Pickup Charge	\$184	\$19,209	-\$19,025	-99.0%	\$0	-
Franchise Fee	\$63,207	\$0	\$63,207	-	\$0	-
Investment Interest	\$83	\$571	-\$488	-85.5%	\$350	23.6%
<u>Other Miscellaneous</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
TOTAL SERVICE REVENUES	\$67,055	\$1,167,268	-\$1,100,214	-94.3%	\$84,850	79.0%
TOTAL FUND REVENUES	\$67,055	\$1,167,268	-\$1,100,214	-94.3%	\$84,850	79.0%
GRAND TOTAL FUND RESOURCES	\$105,543	\$1,346,030			\$247,850	
<u>APPROPRIATIONS</u>						
Operations	\$13,811	\$1,136,658	-\$1,122,846	-98.8%	\$8,065	171.2%
<u>Trf Out - Abatement Fund #318</u>	<u>\$45,000</u>	<u>\$45,000</u>	<u>\$0</u>	<u>0.0%</u>	<u>\$60,000</u>	<u>75.0%</u>
TOTAL WATERWORKS TRANSFERS	\$45,000	\$45,000	\$0	0.0%	\$60,000	75.0%
GRAND TOTAL FUND	\$58,811	\$1,181,658	-\$1,122,846	-95.0%	\$68,065	86.4%
OVER (SHORT)	\$46,732	\$164,372			\$179,785	

## **Sewer Utility #403**

### **Overview:**

The Sewer Utility provides for all utility operations, capital improvement and debt service appropriations and transfers. The adjacent pages summarize budgeted financial activity for the year, including revenues and expenditures through September.

### **Revenues:**

This fund was budgeted to generate revenues of \$15,766,415 primarily from usage charges. Sewer Revenues have been consistent throughout the year.

Through September, this fund had collected 77.7%, or \$3,171,496 of its budgeted \$4,081,000 sewer service revenue. This is 18.8% lower than the 2015 year to date revenue due to a large grant that the City received in 2015. Without this grant the revenues for 2016 would actually be 6.6% higher than the previous year.

### **Appropriations:**

For 2016, this fund was appropriated to spend \$4,617,700. Budgeted amounts are primarily for operations, but do include expenditures for capital, debt service and transfers out for equipment maintenance and equipment reserves.

To date, the Sewer Utility has expended 71.2%, or \$2,594,910 of its \$3,643,130 operating budget. Expenditures are 5.5% lower than in 2015 as there were fewer expenditures in 2016 from the grant received in 2015.

The Sewer Utility also expended \$420,623 or 69.6% of its \$604,631 capital budget as of September primarily on work inside the City's main digester.

This fund was budgeted to begin the year with a cash balance of \$600,000. However, after all operating appropriations and capital expenditures, this fund ends the third quarter with a \$177,000 ending fund balance.

**SEWER UTILITY #403**  
**CITY OF ABERDEEN**  
**2016 3RD QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	2016 <u>Q3 YTD</u>	2015 <u>Q3 YTD</u>	Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>	2016 <u>Budget</u>	% to <u>Budget</u>
Beginning Fund Balance	\$388,517	\$595,672			\$600,000	
PUD Rebate	\$50,265	\$0	\$50,265	-	\$108,000	46.5%
Sewer Service	\$2,604,837	\$2,540,404	\$64,433	2.5%	\$3,371,200	77.3%
Sewer Service - Cosmopolis	\$182,319	\$158,335	\$23,984	15.1%	\$180,000	101.3%
Sewer Service - Stafford Creek	\$274,076	\$273,843	\$233	0.1%	\$360,000	76.1%
Sewer Service - Aberdeen Sani	\$5,681	\$0	\$5,681	-	\$30,000	18.9%
Sewer Service - Pacific Sewage	\$5,440	\$0	\$5,440	-	\$0	-
Sewer Service - Imperium GH	\$40,545	\$0	\$40,545	-	\$30,000	135.1%
Investment Interest	\$1,003	\$1,951	-\$949	-48.6%	\$2,500	40.1%
Grants & Loans	\$0	\$931,178	-\$931,178	-100.0%	\$0	-
<u>Other Miscellaneous</u>	<u>\$7,331</u>	<u>-\$651</u>	<u>\$7,982</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
<b>TOTAL SERVICE REVENUES</b>	<b>\$3,171,496</b>	<b>\$3,905,060</b>	<b>-\$733,564</b>	<b>-18.8%</b>	<b>\$4,081,700</b>	<b>77.7%</b>
<b><u>OTHER REVENUES &amp; TRANSFERS IN</u></b>						
Trf In - Utility Construction #350	\$0	\$0	\$0	-	\$0	-
<u>Trf In - Sewer Reserve #413</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
<b>TOTAL OTHER REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>\$0</b>	<b>-</b>
<b>TOTAL FUND REVENUES</b>	<b>\$3,171,496</b>	<b>\$3,905,060</b>	<b>-\$733,564</b>	<b>-18.8%</b>	<b>\$4,081,700</b>	<b>77.7%</b>
<b>GRAND TOTAL FUND RESOURCES</b>	<b>\$3,560,013</b>	<b>\$4,500,732</b>			<b>\$4,681,700</b>	
<b><u>APPROPRIATIONS</u></b>						
Sewer Operations	\$2,594,910	\$2,746,709	-\$151,799	-5.5%	\$3,643,130	71.2%
Sewer Capital	\$420,623	\$1,072,747	-\$652,124	-60.8%	\$604,631	69.6%
<u>Sewer Debt Service</u>	<u>\$366,939</u>	<u>\$12,529</u>	<u>\$354,410</u>	<u>2828.7%</u>	<u>\$369,939</u>	<u>99.2%</u>
<b>TOTAL SEWER EXPENDITURES</b>	<b>\$3,382,473</b>	<b>\$3,831,986</b>	<b>-\$449,512</b>	<b>-11.7%</b>	<b>\$4,617,700</b>	<b>73.3%</b>
Trf Out - Utility Construction #350	\$0	\$0	\$0	-	\$0	-
<u>Trf Out - Sewer Reserve #413</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
<b>TOTAL SEWER TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>\$0</b>	<b>-</b>
<b>GRAND TOTAL SEWER FUND</b>	<b>\$3,382,473</b>	<b>\$3,831,986</b>	<b>-\$449,512</b>	<b>-11.7%</b>	<b>\$4,617,700</b>	<b>73.3%</b>
<b>OVER (SHORT)</b>	<b>\$177,540</b>	<b>\$668,746</b>			<b>\$64,000</b>	

## **Water Utility #404**

### **Overview:**

The Water Utility Fund provides for all utility operations, capital improvement and debt service appropriations and transfers. The adjacent pages summarize budgeted financial activity for the year, including revenues and expenditures through September.

### **Revenues:**

This fund was budgeted to generate revenues of \$3,739,500 primarily from usage charges but also from a transfer from the Water Cumulative Reserve Fund. Fees received from late penalties and shut-offs are also deposited into this fund.

Through September, combined water sales of \$2,708,550 or 76% of budgeted metered water revenues of \$3,569,000 were collected. This is almost exactly the same amount as last year. We are right on budget but staff will be monitoring this revenue closely in the fall and winter.

The last major revenue source to this fund comes from a transfer in from the Water Cumulative Reserve Fund. Through September, \$450,000 had been transferred. Transfers are made on an as needed basis and are only made to cover major capital improvements to the system.

### **Appropriations:**

For 2016, this fund was appropriated to spend \$3,989,500. Budgeted amounts are primarily for operations, but do include expenditures for capital, debt service and transfers out for equipment maintenance and equipment reserves.

Through September, the Water Utility has expended 69.5%, or \$2,276,540 of its \$3,274,906 operating budget, which is within parameters for the third quarter. Water operations are 2.4% lower than comparable 2015 levels.

The Water Utility also expended \$254,052 or 78.2% of its \$325,000 capital budget as of September primarily on new membrane filters at the filter plant.

This fund was budgeted to begin the year with a cash balance of \$250,000. However, after all operating appropriations and capital expenditures, this fund ends the third quarter with a \$298,922 ending fund balance. This is acceptable as there are still many smaller capital projects to be completed.

**WATER UTILITY #404**  
**CITY OF ABERDEEN**  
**2016 3RD QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	2016 <u>Q3 YTD</u>	2015 <u>Q3 YTD</u>	Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>	2016 <u>Budget</u>	% to <u>Budget</u>
Beginning Fund Balance	\$34,954	\$106,551			\$250,000	
Water Sales	\$2,437,679	\$2,438,329	-\$651	0.0%	\$3,229,000	75.5%
Water Sales - Cosmopolis	\$142,392	\$130,144	\$12,248	9.4%	\$160,000	89.0%
Water Sales - Stafford Creek	\$128,479	\$133,215	-\$4,736	-3.6%	\$180,000	71.4%
Investment Interest	\$73	\$670	-\$597	-89.1%	\$0	-
Grants & Loans	\$0	\$250	-\$250	-100.0%	\$0	-
<u>Other Miscellaneous</u>	<u>\$25,529</u>	<u>\$47,814</u>	<u>-\$22,285</u>	<u>-46.6%</u>	<u>\$20,500</u>	<u>124.5%</u>
TOTAL SERVICE REVENUES	\$2,734,153	\$2,750,423	-\$16,271	-0.6%	\$3,589,500	76.2%
<u>OTHER REVENUES &amp; TRANSFERS IN</u>						
Trf In - Utility Construction #350	\$0	\$0	\$0	-	\$0	-
<u>Trf In - Water Reserve #414</u>	<u>\$450,000</u>	<u>\$250,000</u>	<u>\$200,000</u>	<u>80.0%</u>	<u>\$150,000</u>	<u>300.0%</u>
TOTAL OTHER REVENUES	\$450,000	\$250,000	\$200,000	80.0%	\$150,000	300.0%
TOTAL FUND REVENUES	\$3,184,153	\$3,000,423	\$183,729	6.1%	\$3,739,500	85.1%
GRAND TOTAL FUND RESOURCES	\$3,219,107	\$3,106,975			\$3,989,500	
<u>APPROPRIATIONS</u>						
Water Operations	\$2,276,540	\$2,332,058	-\$55,518	-2.4%	\$3,274,906	69.5%
Water Capital	\$254,052	\$17,895	\$236,157	1319.7%	\$325,000	78.2%
<u>Water Debt Service</u>	<u>\$389,593</u>	<u>\$399,126</u>	<u>-\$9,533</u>	<u>-2.4%</u>	<u>\$389,594</u>	<u>100.0%</u>
TOTAL WATER EXPENDITURES	\$2,920,185	\$2,749,078	\$171,106	6.2%	\$3,989,500	73.2%
Trf Out - Utility Construction #350	\$0	\$0	\$0	-	\$0	-
<u>Trf Out - Water Reserve #414</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
TOTAL WATER TRANSFERS	\$0	\$0	\$0	-	\$0	-
GRAND TOTAL FUND	\$2,920,185	\$2,749,078	\$171,106	6.2%	\$3,989,500	73.2%
OVER (SHORT)	\$298,922	\$357,896			\$0	

## **Storm Water Utility #405**

### **Overview:**

The Storm Water Utility Fund provides for all utility operations, capital improvement and debt service appropriations and transfers. The adjacent pages summarize budgeted financial activity for the year, including revenues and expenditures through September.

### **Revenues:**

This fund was budgeted to generate revenues of \$485,700 primarily from usage charges. Storm Drain rate revenues through September are at 76.4%, or \$370,430 of the budgeted amount of \$485,000.

### **Appropriations:**

For 2016, this fund was appropriated to spend \$534,770. Budgeted amounts are primarily for operations, but can include expenditures for capital, debt service and transfers out for equipment maintenance and equipment reserves.

The Storm Drain expenditures are lower than anticipated at 46.7% of budget due to expenditures shifted to street maintenance during the summer. This budget should be right on track by the end of the year.

**STORM WATER UTILITY #405**  
**CITY OF ABERDEEN**  
**2016 3RD QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	2016 <u>Q3 YTD</u>	2015 <u>Q3 YTD</u>	Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>	2016 <u>Budget</u>	% to <u>Budget</u>
Beginning Fund Balance	\$39,355	\$81,458			\$49,500	
Storm Drainage	\$370,430	\$39,026	\$331,403	849.2%	\$485,000	76.4%
Charges for Miscellaneous Service	\$0	\$0	\$0	-	\$0	-
Investment Interest	\$508	\$8	\$500	6334.1%	\$700	72.5%
Grants & Loans	\$0	\$0	\$0	-	\$0	-
<u>Other Miscellaneous</u>	<u>\$48,799</u>	<u>\$0</u>	<u>\$48,799</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
<b>TOTAL SERVICE REVENUES</b>	<b>\$419,736</b>	<b>\$39,034</b>	<b>\$380,702</b>	<b>975.3%</b>	<b>\$485,700</b>	<b>86.4%</b>
<b><u>OTHER REVENUES &amp; TRANSFERS IN</u></b>						
Trf In - Utility Construction #350	\$0	\$0	\$0	-	\$0	-
Trf In - Sewer Utility #403	\$0	\$0	\$0	-	\$0	-
<b>TOTAL OTHER REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>\$0</b>	<b>-</b>
<b>TOTAL FUND REVENUES</b>	<b>\$419,736</b>	<b>\$39,034</b>	<b>\$380,702</b>	<b>975.3%</b>	<b>\$485,700</b>	<b>86.4%</b>
<b>GRAND TOTAL FUND RESOURCES</b>	<b>\$459,092</b>	<b>\$120,492</b>			<b>\$535,200</b>	
<b><u>APPROPRIATIONS</u></b>						
Storm Drain Operations	\$249,769	\$263,905	-\$14,136	-5.4%	\$534,770	46.7%
<u>Storm Drain Capital</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
<b>TOTAL STORM EXPENDITURE</b>	<b>\$249,769</b>	<b>\$263,905</b>	<b>-\$14,136</b>	<b>-5.4%</b>	<b>\$534,770</b>	<b>46.7%</b>
Trf Out - Utility Construction #350	\$0	\$0	\$0	-	\$0	-
<u>Trf Out - Sewer Utility #403</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
<b>TOTAL STORM TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>\$0</b>	<b>-</b>
<b>GRAND TOTAL FUND</b>	<b>\$249,769</b>	<b>\$263,905</b>	<b>-\$14,136</b>	<b>-5.4%</b>	<b>\$534,770</b>	<b>46.7%</b>
<b>OVER (SHORT)</b>	<b>\$209,323</b>	<b>-\$143,413</b>			<b>\$430</b>	

## **Industrial Water Utility #407**

### **Overview:**

The Industrial Water Utility Fund provides for all utility operations, capital improvement and debt service appropriations and transfers. The adjacent pages summarize budgeted financial activity for the year, including revenues and expenditures through September.

### **Revenues:**

This fund was budgeted to generate revenues of \$257,000 primarily from usage charges and watershed transfers but also from loans and grants. Fees received from late penalties and shut-offs are also deposited into this fund.

Through September water sales of \$178,108 or 71.2% of budgeted metered water revenues of \$250,000 were collected. This is 6.1% lower than 2015. Staff will be monitoring this revenue closely in the fall and winter.

### **Appropriations:**

For 2016, this fund was appropriated to spend \$373,000. Budgeted amounts are primarily for operations, but do include expenditures for capital, debt service and transfers out for equipment maintenance and equipment reserves.

Through September, the Industrial Water Utility has expended 54.3%, or \$186,379 of its \$343,000 operating budget, which is within parameters for the third quarter. Water operations are 11.8% higher than comparable 2015 levels due to some work done on the intake and the purchase of trailer.

This fund was budgeted to begin the year with a cash balance of \$1,026,000. After all operating appropriations and capital expenditures, this fund ends the third quarter with a \$1,001,732 ending fund balance.

## INDUSTRIAL WATER UTILITY #407

### CITY OF ABERDEEN

#### 2016 3RD QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2016 <u>Q3 YTD</u>	2015 <u>Q3 YTD</u>	Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>	2016 <u>Budget</u>	% to <u>Budget</u>
Beginning Fund Balance	\$1,033,052	\$1,007,119			\$1,026,000	
Water Sales	\$178,108	\$189,653	-\$11,545	-6.1%	\$250,000	71.2%
Investment Interest	\$5,286	\$4,714	\$572	12.1%	\$7,000	75.5%
Grants & Loans	\$0	\$0	\$0	-	\$0	-
Other Miscellaneous	<u>\$0</u>	<u>\$461</u>	<u>-\$461</u>	<u>-100.0%</u>	<u>\$0</u>	<u>-</u>
<b>TOTAL SERVICE REVENUES</b>	<b>\$183,394</b>	<b>\$194,828</b>	<b>-\$11,434</b>	<b>-5.9%</b>	<b>\$257,000</b>	<b>71.4%</b>
<b><u>OTHER REVENUES &amp; TRANSFERS IN</u></b>						
Trf In - Utility Construction #350	\$0	\$0	\$0	-	\$0	-
Trf In - Water Reserve #414	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
<b>TOTAL OTHER REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>\$0</b>	<b>-</b>
<b>TOTAL FUND REVENUES</b>	<b>\$183,394</b>	<b>\$194,828</b>	<b>-\$11,434</b>	<b>-5.9%</b>	<b>\$257,000</b>	<b>71.4%</b>
<b>GRAND TOTAL FUND RESOURCES</b>	<b>\$1,216,447</b>	<b>\$1,201,947</b>			<b>\$1,283,000</b>	
<b><u>APPROPRIATIONS</u></b>						
Water Operations	\$186,379	\$166,730	\$19,649	11.8%	\$343,000	54.3%
Water Capital	\$28,336	\$12,743	\$15,593	122.4%	\$30,000	94.5%
Water Debt Service	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
<b>TOTAL IND WATER EXPENDITURES</b>	<b>\$214,715</b>	<b>\$179,473</b>	<b>\$35,242</b>	<b>19.6%</b>	<b>\$373,000</b>	<b>57.6%</b>
Trf Out - Utility Construction #350	\$0	\$0	\$0	-	\$0	-
Trf Out - Water Reserve #414	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
<b>TOTAL IND WATER TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>\$0</b>	<b>-</b>
<b>GRAND TOTAL FUND</b>	<b>\$214,715</b>	<b>\$179,473</b>	<b>\$35,242</b>	<b>19.6%</b>	<b>\$373,000</b>	<b>57.6%</b>
<b>OVER (SHORT)</b>	<b>\$1,001,732</b>	<b>\$1,022,475</b>			<b>\$910,000</b>	

## **Equipment Rental Fund #501**

### **Overview:**

The Equipment Rental Fund provides for the accounting of vehicle maintenance.

This internal service fund begins the year with a \$65,000 cash balance.

### **Revenues:**

All resources of the Equipment Rental Fund come in the form of charges for services from other funds. There is \$293,500 in budgeted revenue, of which 30.7% has been received through September.

### **Appropriations:**

The two primary expenditures in this fund are for the salary and benefits of the City's mechanics and overhead related to this office.

As of September, the Equipment Rental Fund has expended \$204,616 or 57.1% of the \$358,500 in vehicle and equipment appropriations.

**EQUIPMENT RENTAL FUND #501**

## CITY OF ABERDEEN

## 2016 3RD QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2016 Q3 YTD	2015 Q3 YTD	Increase (Decrease)	% Increase (Decrease)	2016 Budget	% to Budget
Beginning Fund Balance	\$93,898	\$90,183			\$65,000	
Repair Charges	\$10,008	\$35,898	-\$25,890	-72.1%	\$30,000	33.4%
Labor Charges	\$15,067	\$39,850	-\$24,783	-62.2%	\$75,000	20.1%
Parts Sales	\$24,399	\$52,497	-\$28,098	-53.5%	\$75,000	32.5%
Overhead	\$38,950	\$90,700	-\$51,750	-57.1%	\$96,000	40.6%
Radio Maintenance	\$1,657	\$5,736	-\$4,080	-71.1%	\$8,000	20.7%
<u>Other Miscellaneous</u>	<u>\$26</u>	<u>\$314</u>	<u>-\$288</u>	<u>-91.8%</u>	<u>\$9,500</u>	<u>0.3%</u>
TOTAL EQUIPMENT RENTAL FUND	\$90,107	\$224,995	-\$134,889	-60.0%	\$293,500	30.7%
<u>OTHER REVENUES &amp; TRANSFERS IN</u>						
Trf In - Eq. Rental Reserve #505	\$0	\$0	\$0	-	\$0	-
<u>Trf In - Dept. Contributions</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
TOTAL OTHER REVENUES	\$0	\$0	\$0	-	\$0	-
TOTAL EQUIP RENTAL REVENUES	\$90,107	\$224,995	-\$134,889	-60.0%	\$293,500	30.7%
GRAND TOTAL EQUIPMENT RENTAL	\$184,005	\$315,178			\$358,500	
<u>APPROPRIATIONS</u>						
Equipment Rental Operations	\$204,616	\$191,956	\$12,660	6.6%	\$358,500	57.1%
<u>Capital</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>	<u>\$0</u>	<u>-</u>
EQUIPMENT RENTAL FUND APPROP.	\$204,616	\$191,956	\$12,660	6.6%	\$358,500	57.1%
OVER (SHORT)	-\$20,611	\$123,222			\$0	

## **Equipment Rental Reserve Fund #502**

### **Overview:**

The Equipment Rental Reserve Fund provides for the accounting of resources from all operating funds for use in future vehicle and current equipment acquisitions. Separate balances are maintained for each operating fund making a contribution, and funds are accumulated over the course of one or more years to acquire the vehicles.

For the year, this fund begins with a \$1,501,000 cash balance. The budget provides for \$120,000 in resources from deposits to this fund from other funds.

### **Revenues:**

All resources of the Equipment Rental Reserve Fund come in the form of transfers from other funds. As noted above, \$12,000 in deposits are provided by other funds of which none have been made through September.

### **Appropriations:**

Appropriations come primarily in the form of vehicle purchases. As of September twelve vehicles had been purchased totaling \$480,323 or 124.1% of the budgeted amount of \$387,000. This fund is over budget due to the fact that four police vehicles were purchased with council consent however a supplemental budget has not yet been submitted to the council.

**EQUIPMENT RENTAL RESERVE FUND #502**

## CITY OF ABERDEEN

## 2016 3RD QUARTER FINANCIAL REPORT

<u>REVENUES</u>	2016 <u>Q3 YTD</u>	2015 <u>Q3 YTD</u>	Increase <u>(Decrease)</u>	% Increase <u>(Decrease)</u>	2016 <u>Budget</u>	% to <u>Budget</u>
Beginning Fund Balance	\$1,684,388	\$1,560,116			\$1,501,000	
Investment Interest	\$7,751	\$8,368	-\$617	-7.4%	\$0	-
Insurance Recoveries	\$41,327	\$28,029	\$13,299	47.4%	\$0	-
Deposits	\$0	\$4,296			\$120,000	
<u>Gain on Assets</u>	<u>\$6,348</u>	<u>\$13,760</u>	<u>-\$7,413</u>	<u>-53.9%</u>	<u>\$0</u>	<u>-</u>
TOTAL EQ RENTAL RES REVENUES	\$55,425	\$54,452	\$5,269	1.8%	\$120,000	46.2%
GRAND TOTAL EQ RENTAL RESERVE	\$1,739,813	\$1,614,569			\$1,621,000	107.3%
<u>APPROPRIATIONS</u>						
Vehicle Repairs	\$17,232	\$53,075	-\$35,844	-67.5%	\$0	-
<u>Capital</u>	<u>\$480,323</u>	<u>\$62,953</u>	<u>\$417,370</u>	<u>663.0%</u>	<u>\$387,000</u>	<u>124.1%</u>
EQ RENTAL RESERVE FUND	\$497,554	\$116,028	\$381,526	328.8%	\$387,000	128.6%
OVER (SHORT)	\$1,242,259	\$1,498,541			\$1,234,000	

# Fire Pension Fund #611

## **Overview:**

This fund pays for the medical premiums and allowable medical bills for retired LEOFF I Fire employees. The City is mandated by state law to provide medical benefits to these employees while the state provides their respective pensions. This fund also pays the supplemental pension payments for pre-LEOFF fire employees. The Fire Pension Fund is budgeted to begin the year with a \$249,000 beginning cash balance.

## **Revenues:**

The primary source of funding for the Police & Firemen's Pension Fund is through a transfer from the General Fund. There is \$421,000 in budgeted transfers of which \$315,750 or 75% has been received.

There is also \$34,162 in Fire Insurance Premium Taxes that are anticipated to be received in 2016 to help offset the Fire pension payments. To date, \$35,735 or 104.6% of premium tax revenues have been received in this fund.

## **Appropriations:**

Expenditures for this fund were budgeted at \$631,565 and go mostly for retiree medical but also for some pre-LEOFF pension payments. Due to an unfunded mandate, the City is required to pay for necessary medical services not covered by some other means.

As of September 2016, \$425,472 or 67.4% of budgeted appropriations has been spent. This is 3.3% less than 2015. The City has to pay for retirees that may incur Long Term Care Costs which can put a tremendous burden on this fund.

**FIRE PENSION FUND #611**  
**CITY OF ABERDEEN**  
**2016 3RD QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	2016 Q3 YTD	2015 Q3 YTD	Increase (Decrease)	% Increase (Decrease)	2016 Budget	% to Budget
Beginning Fund Balance	\$110,407	\$237,303			\$249,000	
Fire Insurance Premium Tax	\$35,735	\$35,328	\$407	1.2%	\$34,162	104.6%
Investment Interest	\$1,134	\$1,033	\$102	9.8%	\$0	-
Trf In - General Fund #001	<u>\$315,750</u>	<u>\$472,060</u>	<u>-\$156,310</u>	<u>-33.1%</u>	<u>\$421,000</u>	<u>75.0%</u>
<b>TOTAL FUND REVENUES</b>	<b>\$352,620</b>	<b>\$508,420</b>	<b>-\$155,801</b>	<b>-30.6%</b>	<b>\$455,162</b>	<b>77.5%</b>
<b>GRAND TOTAL RETIREE FUND</b>	<b>\$463,027</b>	<b>\$745,723</b>			<b>\$704,162</b>	
<u>APPROPRIATIONS</u>						
Long Term Care	\$4,642	\$78,505	\$23,627	-94.1%	\$138,000	3.4%
Medical Services	\$37,284	\$42,589	\$5,273	-12.5%	\$78,000	47.8%
Travel	\$996	\$658	\$94,978	51.2%	\$675	147.5%
Registrations	\$525	\$550	\$12,458	-4.5%	\$550	95.5%
<u>Operations</u>	<u>\$382,026</u>	<u>\$317,908</u>	<u>\$3,990</u>	<u>20.2%</u>	<u>\$414,340</u>	<u>92.2%</u>
<b>RETIREE FUND APPROPRIATIONS</b>	<b>\$425,472</b>	<b>\$440,210</b>	<b>-\$14,739</b>	<b>-3.3%</b>	<b>\$631,565</b>	<b>67.4%</b>
<b>OVER (SHORT)</b>	<b>\$37,555</b>	<b>\$305,513</b>			<b>\$72,597</b>	

## **Police Pension Fund #612**

### **Overview:**

This fund pays for the medical premiums and allowable medical bills for retired LEOFF I Police employees. The City is mandated by state law to provide medical benefits to these employees while the state provides their respective pensions. This fund also pays the supplemental pension payments for pre-LEOFF fire employees. The Police Pension Fund is budgeted to begin the year with no beginning cash balance.

### **Revenues:**

The primary source of funding for the Police Pension Fund is through a transfer from the General Fund. There is \$600,000 in budgeted transfers of which \$450,000 or 75% has been received.

### **Appropriations:**

Expenditures for this fund were budgeted at \$510,240 and go mostly for retiree medical but also for some pre-LEOFF pension payments. Due to an unfunded mandate, the City is required to pay for necessary medical services not covered by some other means.

As of September 2016, \$323,675 or 63.4% of budgeted appropriations has been spent. This is 1.8% more than the amounts spent in 2015 through September.

**POLICE PENSION FUND #612**  
**CITY OF ABERDEEN**  
**2016 3RD QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	<u>2016</u> <u>Q3 YTD</u>	<u>2015</u> <u>Q3 YTD</u>	<u>Increase</u> <u>(Decrease)</u>	<u>% Increase</u> <u>(Decrease)</u>	<u>2016</u> <u>Budget</u>	<u>% to</u> <u>Budget</u>
Beginning Fund Balance	\$699,345	\$45,040			\$108,000	
Investment Interest	\$342	\$371	-\$29	-7.9%	\$0	-
<u>Trf In - General Fund #001</u>	<u>\$450,000</u>	<u>\$505,775</u>	<u>-\$55,775</u>	<u>-11.0%</u>	<u>\$600,000</u>	<u>75.0%</u>
<b>TOTAL FUND REVENUES</b>	<b>\$450,342</b>	<b>\$506,146</b>	<b>-\$55,804</b>	<b>-11.0%</b>	<b>\$600,000</b>	<b>75.1%</b>
<b>GRAND TOTAL RETIREE FUND</b>	<b>\$1,149,687</b>	<b>\$551,186</b>			<b>\$708,000</b>	
<u>APPROPRIATIONS</u>						
Long Term Care	\$0	\$0	\$79,447	-	\$99,000	0.0%
Medical Services	\$30,976	\$29,273	\$4,515	5.8%	\$58,500	53.0%
Travel	\$953	\$1,524	\$4,516	-37.5%	\$1,400	68.0%
Registrations	\$525	\$547	\$4,515	-4.0%	\$550	95.5%
<u>Operations</u>	<u>\$291,222</u>	<u>\$286,515</u>	<u>\$4,516</u>	<u>1.6%</u>	<u>\$350,790</u>	<u>83.0%</u>
<b>RETIREE FUND APPROPRIATIONS</b>	<b>\$323,675</b>	<b>\$317,858</b>	<b>\$5,817</b>	<b>1.8%</b>	<b>\$510,240</b>	<b>63.4%</b>
<b>OVER (SHORT)</b>	<b>\$826,012</b>	<b>\$233,328</b>			<b>\$197,760</b>	

# Transportation Benefit District #630

## **Overview:**

The Aberdeen Transportation Benefit District (TBD) was established on September 12, 2012. The TBD is a general purpose government and its sole purpose is to acquire, construct, improve, provide and fund transportation improvement within the City of Aberdeen. The TBD imposes a 0.13% sales and use tax on July 1, 2013. The TBD is a blended component unit of the City of Aberdeen and relies on the City for the management of the TBD's operations.

## **Revenues:**

The primary source of funding for the TBD is a transportation sales tax. There is \$480,000 in budgeted sales tax revenues of which \$388,832 or 81% has been received.

## **Appropriations:**

Expenditures for this fund were budgeted at \$450,000 and are for paving projects throughout Aberdeen.

As of September 2016, \$54,070 or 12% of budgeted appropriations has been spent. This is 78.5% less than the amounts spent in 2016 through September but is anticipated to increase in the 4<sup>th</sup> quarter of 2016.

**TRANSPORTATION BENEFIT DISTRICT #630****CITY OF ABERDEEN****2016 3RD QUARTER FINANCIAL REPORT**

<u>REVENUES</u>	<u>2016 Q3 YTD</u>	<u>2015 Q3 YTD</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>	<u>2016 Budget</u>	<u>% to Budget</u>
Beginning Fund Balance	\$329,424	\$485,188			\$400,000	
Transportation Tax	\$388,832	\$409,497	-\$20,665	-5.0%	\$480,000	81.0%
<u>Investment Interest</u>	<u>\$3,990</u>	<u>\$2,966</u>	<u>\$1,025</u>	<u>34.6%</u>	<u>\$0</u>	<u>-</u>
<b>TOTAL FUND REVENUES</b>	<b>\$392,823</b>	<b>\$412,462</b>	<b>-\$19,640</b>	<b>-4.8%</b>	<b>\$480,000</b>	<b>81.8%</b>
<b>GRAND TOTAL RETIREE FUND</b>	<b>\$722,246</b>	<b>\$897,651</b>			<b>\$880,000</b>	
<u>APPROPRIATIONS</u>						
State Audit	\$2,746	\$0	\$79,446	-	\$0	-
Paving Projects	\$54,070	\$251,895	\$79,447	-78.5%	\$450,000	12.0%
<b>RETIREE FUND APPROPRIATIONS</b>	<b>\$56,817</b>	<b>\$251,895</b>	<b>\$158,892</b>	<b>-77.4%</b>	<b>\$450,000</b>	<b>12.6%</b>
<b>OVER (SHORT)</b>	<b>\$665,430</b>	<b>\$645,755</b>			<b>\$430,000</b>	

# Capital Improvement Projects

## **Overview:**

Capital improvement expenditures have been separated for clarity purposes and for independent accounting of capital improvement projects. Proprietary operations, such as the City's water, sewer, storm water utility funds are capital intensive as the following summary explains. Quite a bit of capital project activity has taken place as of the third quarter.

## **Progress Summary:**

Arterial Streets, \$150,000. This fund was appropriated to fund improvements to City streets and flood prevention in 2016. There has been \$824,426 spent as of September 2016 primarily on levee projects as well as repairs related to the 2015 flooding.

Public Buildings, \$150,000. This line item was appropriated to fund improvements to City facilities and property. There has been \$161,937 expended as of September 2016 primarily on the upgrade to Sam Benn Park.

Sewer Capital Projects, \$604,631. Wastewater Treatment Plant upgrades are the major projects for 2016. As of September, \$420,623 or 69.6% of appropriated expenditures had been made.

Water Capital Projects, \$352,000. These items provide appropriation authority for all requested water utility capital improvements for 2016. These improvements are funded from water reserves transferred to the Water utility. The largest project in this category is improvements to the chlorination process at the filter plant. In total, Water Capital Projects have expended \$254,052 or 72.2% of budget authority.

**CITY OF ABERDEEN**  
**CAPITAL IMPROVEMENT BUDGET**  
**2016 3RD QUARTER FINANCIAL REPORT**

CAPITAL PROJECTS	2016 Q3 YTD	2016 <u>Budget</u>	% to Budget
<b>#105 - Arterial Streets</b>			
Pioneer Blvd Rd Repair	\$164,147	\$0	100.0%
AS #14 - Market Street Preserv	\$17,461	\$0	100.0%
SS Dike Flood Control	\$183	\$0	100.0%
CRFA North Side Levee	\$50,589	\$150,000	33.7%
North Shore Levee - CBRFA	\$275,860	\$0	100.0%
Master Plan-TimberWorks Proj.	\$122,836	\$0	100.0%
Fry Creek Restoration - CBRFA	\$586	\$0	100.0%
AS #10 ADA Ramps	\$63,370	\$0	100.0%
<u>AS#15 TIB-LED Strt Lgt Upgrade</u>	<u>\$129,394</u>	<u>\$0</u>	<u>100.0%</u>
Subtotal, Arterial Street Projects	<b>\$824,426</b>	<b>\$150,000</b>	<b>549.6%</b>
<b>#301 - Community Development Block Grant</b>			
Economic Opportunity	\$0	\$2,900,000	0.0%
<u>Union Gospel Mission</u>	<u>\$60,207</u>	<u>\$700,000</u>	<u>8.6%</u>
Subtotal, CDBG Projects	<b>\$60,207</b>	<b>\$3,600,000</b>	<b>1.7%</b>
<b>#302 - Urban Development Action Grant</b>			
Economic Development Loans	<b>\$0</b>	<b>\$30,000</b>	<b>0.0%</b>
<b>#303 - Hotel / Motel</b>			
Community Projects	<b>\$37,385</b>	<b>\$57,000</b>	<b>65.6%</b>
<b>#305 - Department of Justice Grants</b>			
Operations	<b>\$82,947</b>	<b>\$112,546</b>	<b>73.7%</b>
<b>#318 - Abatement Fund</b>			
Community Projects	<b>\$50,715</b>	<b>\$123,232</b>	<b>41.2%</b>
<b>#320 - Public Buildings</b>			
Debt Service	\$2,750	\$0	100.0%
City Hall	\$2,058	\$0	100.0%
Police Department	\$43,899	\$0	100.0%
Fire Department	\$25,855	\$40,000	64.6%
Parks Department	\$0	\$50,000	0.0%
Pioneer Park	\$4,354	\$0	100.0%
<u>Sam Benn Park</u>	<u>\$83,021</u>	<u>\$60,000</u>	<u>138.4%</u>
Subtotal, Public Building Projects	<b>\$161,937</b>	<b>\$150,000</b>	<b>108.0%</b>

**CITY OF ABERDEEN**  
**CAPITAL IMPROVEMENT BUDGET**  
**2016 3RD QUARTER FINANCIAL REPORT**

CAPITAL PROJECTS	2016 Q3 YTD	2016 <u>Budget</u>	% to Budget
<i>#403 - Sewer Fund Projects</i>			
Computer Equipment	\$0	\$90,000	0.0%
Anaerobic Digester	\$317,108	\$339,631	93.4%
Improvements Other Than Bldgs	\$5,313	\$0	
Sewer Outfall Project	\$7,081	\$0	
Pump Station #4 Emerg. Repair	\$0	\$75,000	0.0%
Pump Station #2 Update	\$59,493	\$0	100.0%
<u>Machinery &amp; Equipment</u>	<u>\$31,628</u>	<u>\$100,000</u>	<u>31.6%</u>
Subtotal, Sewer Utility Projects	<b>\$420,623</b>	<b>\$604,631</b>	<b>69.6%</b>
<i>#404 - Water Fund Projects</i>			
Buildings	\$6,400	\$2,000	320.0%
Improvements Other Than Bldgs	\$6,763	\$75,000	9.0%
Filter Plant Chlorination	\$0	\$225,000	0.0%
Machinery & Equipment	\$0	\$20,000	0.0%
Computer Software	\$0	\$30,000	0.0%
<u>Water Major Improvements</u>	<u>\$240,889</u>	<u>\$0</u>	<u>100.0%</u>
Subtotal, Water Utility Projects	<b>\$254,052</b>	<b>\$352,000</b>	<b>72.2%</b>
<i>#407 - Industrial Water Fund Projects</i>			
Buildings	\$5,000	\$0	100.0%
Improvements Other Than Bldgs	\$15,000	\$9,293	161.4%
Machinery & Equipment	\$0	\$19,043	0.0%
<u>Improvements to Lake Aberdeen</u>	<u>\$10,000</u>	<u>\$0</u>	<u>100.0%</u>
Subtotal, Industrial Water Projects	<b>\$30,000</b>	<b>\$28,336</b>	<b>105.9%</b>
<i>#502 - Equipment Rental Reserve Fund Projects</i>			
Vehicles	<b>\$497,554</b>	<b>\$387,000</b>	<b>128.6%</b>
<i>#630 - Transportation Benefit District Projects</i>			
State Audit	\$2,746	0	
Decatur Preservation	\$38,290	\$450,000	8.5%
Lafayette Preservation	\$2,775	\$0	100.0%
Bel Aire Preservation	\$9,522	\$0	100.0%
Paving Projects	\$425	\$0	100.0%
<u>Small Paving Projects</u>	<u>\$3,058</u>	<u>\$0</u>	<u>100.0%</u>
Subtotal, TBD Projects	<b>\$56,817</b>	<b>\$450,000</b>	<b>12.6%</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$2,476,663</b>	<b>\$6,044,745</b>	<b>41.0%</b>

# Debt Service Budget Summary

## **Overview:**

The adjacent page provides a summary of the 2016 debt service budget of the City. The City began 2016 with a total bonded debt service principal balance including revenue debt of \$10,647,337 in all funds.

**Limited Tax General Obligation (LTGO) Debt:** Appropriations in this category pay the principal, interest and debt associated with one debt issue, including:

- 2001 CERB Loan that financed the East Aberdeen Walkway.

Through September, \$2,750 or 100% of budget has been expended in principal and interest payments on LTGO debt.

**Unlimited Tax General Obligation (UTGO) Debt:** Appropriations in this category pay the principal, interest and debt associated with one debt issue, including:

- 2011 UTGO Bonds that financed a new fire truck and improvements to Fry Creek.

Through September, \$40,083.81 or 50.2% of budget has been expended in principal and interest payments on UTGO debt

**Revenue Debt:** Appropriations in this debt category pay the principal, interest, and debt service expenses associated with all revenue bond issues, including:

- 1997 PWTF Loan to improve water filtration
- 2001 PWTF Loan for a new sewer plant design
- 2002 PWTF Loan for sewer plant construction
- 2002 Bond for extending utilities to the Stafford Creek Correctional Center
- 2009 Bond for extending additional utilities to Stafford Creek
- 2015 DOE Loan to improve the sewer plant outfall

Through September, 100% of budget has been expended in principal and interest payments on revenue debt.

## **Summary:**

Total debt activity through September was \$2,349,894 or 98% of the total debt service budget. The City is expected to end 2016 with a bonded debt principal balance of \$8,524,015.

**CITY OF ABERDEEN**  
**2016 Adopted Budget**  
**Debt Service Summary**

<b>ISSUE</b>	<b>2016 Beginning Balance</b>	<b>Principal</b>	<b>Interest</b>	<b>2016 Ending Balance</b>	<b>Final Maturity</b>	<b>Description</b>
<b>Limited Tax General Oblig. Debt</b>						
2001 CERB Loan*	\$12,500	\$2,500	\$300	\$10,000	2020	East Aberdeen Walkway
Subtotal, Limited Tax G. O.:	\$12,500	\$2,500	\$300	\$10,000		
<b>Unlimited Tax General Oblig. Debt</b>						
2011 Refunding Bonds	\$372,500	\$72,530	\$7,266	\$299,970	2020	Fire Trucks/Fry Creek
Subtotal, Unlimited Tax G. O.:	\$372,500	\$72,530	\$7,266	\$299,970		
<b>Subtotal, General Obligation Debt</b>	<b>\$385,000</b>	<b>\$75,030</b>	<b>\$7,566</b>	<b>\$309,970</b>		
<b>Revenue Debt</b>						
1997 PWTF Loan - Water	\$1,134,737	\$378,246	\$11,347	\$756,491	2018	Water Filtration
2001 PWTF Loan - Sewer	\$266,813	\$53,363	\$1,334	\$213,450	2020	Sewer Plant Design
2002 PWTF Loan - Sewer	\$2,111,787	\$301,684	\$10,559	\$1,810,103	2022	Sewer Plant Construction
2002 Series Bonds*	\$1,090,000	\$135,000	\$53,728	\$955,000	2022	Stafford Creek Utilities
2009 Series Bonds*	\$3,740,000	\$1,180,000	\$181,800	\$2,560,000	2018	Stafford Creek Utilities
2015 DOE Loan - Sewer	\$1,919,000	\$0	\$0	\$1,919,000	2036	Sewer Plant Outfall
<b>Subtotal, Revenue Debt:</b>	<b>\$10,262,337</b>	<b>\$2,048,292</b>	<b>\$258,768</b>	<b>\$8,214,045</b>		
<b>Assessment Debt</b>						
N/A	\$0	\$0	\$0	\$0		
<b>Subtotal, Assessment Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Total Debt, all Sources and Uses:</b>	<b>\$10,647,337</b>	<b>\$2,123,322</b>	<b>\$266,334</b>	<b>\$8,524,015</b>		

\* Not included in City budget