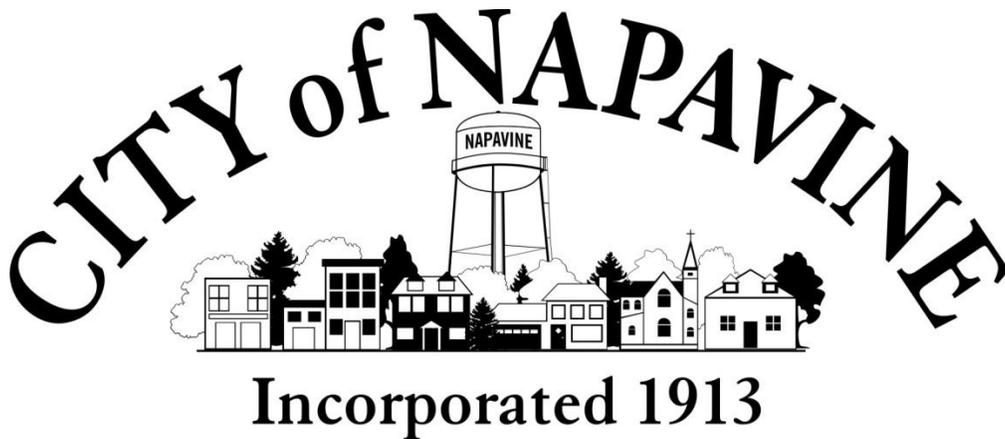


# CITY OF NAPA VINE

## 2016 BUDGET

Adopted 12/10/2015



**FOR THE FISCAL YEAR**

**January 1, 2016**

**Through**

**December 31, 2016**

*The City of Napavine is an equal opportunity employer and provider*



# TABLE OF CONTENTS

---

<b>MAYOR'S BUDGET MESSAGE .....</b>	<b>I</b>
City of Napavine, Washington .....	ii
<b>PRINCIPAL OFFICIALS.....</b>	<b>III</b>
<b>CITY-WIDE ORGANIZATION CHART.....</b>	<b>IV</b>
<b>ORDINANCE ADOPTING 2016 BUDGET .....</b>	<b>V</b>
<b>2015 ACTUAL YEAR END BALANCES.....</b>	<b>VII</b>
<b>2015 YEAR END RESTRICTED REVENUES.....</b>	<b>VIII</b>
<b>2016 BUDGET SUMMARY .....</b>	<b>X</b>
<b>FINANCIAL SECTION .....</b>	<b>1</b>
<b>GOVERNMENTAL FUND TYPES .....</b>	<b>1</b>
<b>GENERAL FUND.....</b>	<b>1</b>
<b>General Fund Summary Review .....</b>	<b>1</b>
Tax Revenues.....	2
Licenses and Permits .....	2
Intergovernmental Revenue .....	3
Charges for Goods and Services .....	4
Miscellaneous Revenues .....	5
<b>General Fund Expenditure Summary.....</b>	<b>6</b>
<b>GENERAL FUND BUDGET SUMMARY .....</b>	<b>7</b>
<b>SUBSTANCE ABUSE FUND .....</b>	<b>8</b>
<b>PARK IMPROVEMENT FUND.....</b>	<b>9</b>
<b>SPECIAL REVENUE FUND TYPES.....</b>	<b>10</b>
<b>STREET FUND .....</b>	<b>10</b>
Street Fund Revenues .....	10
<b>STREET IMPROVEMENT FUND.....</b>	<b>12</b>
<b>CRIMINAL JUSTICE FUNDS.....</b>	<b>13</b>
<b>CAPITAL PROJECT FUND TYPES.....</b>	<b>15</b>
Project Planning Fund .....	15
<b>PROPRIETARY FUND TYPES.....</b>	<b>16</b>
<b>ENTERPRISE FUNDS.....</b>	<b>16</b>
<b>WATER FUND.....</b>	<b>16</b>
Water Fund Revenues .....	16
<b>WASTEWATER FUND.....</b>	<b>18</b>
Wastewater Fund Revenue .....	18
<b>WATER DEPOSIT TRUST FUND.....</b>	<b>20</b>

<b>USDA BOND RESERVE FUND.....</b>	<b>21</b>
<b>PROPRIETARY CAPITAL FUNDS .....</b>	<b>22</b>
<b>WATER SYSTEM IMPROVEMENT FUND .....</b>	<b>22</b>
<b>LID 2011-1 (RUSH ROAD WATER PROJECT) .....</b>	<b>23</b>
<b>LID 2011-1 REDEMPTION FUND.....</b>	<b>24</b>
<b>EXIT 71 IMPROVEMENT FUND.....</b>	<b>25</b>
Exit 71 Improvement Revenues .....	25
<b>WASTEWATER SYSTEM IMPROVEMENT FUND .....</b>	<b>26</b>
Wastewater System Improvement Revenue .....	26
<b>FIDUCIARY FUND TYPES .....</b>	<b>27</b>
<b>UNEMPLOYMENT COMPENSATION (PRIVATE-PURPOSE TRUST FUND).....</b>	<b>27</b>
<b>MUNICIPAL COURT TRUST FUND.....</b>	<b>27</b>
<b>AGENCY FUND TYPES .....</b>	<b>28</b>
<b>AGENCY FUNDS.....</b>	<b>28</b>
<b>CITY AGENCY FUND.....</b>	<b>28</b>
<b>DEBT SCHEDULE .....</b>	<b>29</b>
<b>SCHEDULE OF TRANSFERS .....</b>	<b>30</b>
<b>SALARY SCHEDULE .....</b>	<b>31</b>
<b>SALARY FUND ALLOCATION .....</b>	<b>32</b>

407 Birch Ave SW, P. O. Box  
810  
Napavine, WA 98565  
Phone: (360) 262-3547  
Fax: (360) 262 0100



*John Sayers, Mayor*  
*Penny Jo Haney, City Clerk*  
*Mary Wood, City Treasurer*

---

## MAYOR'S BUDGET MESSAGE

Mayor's 2016 Budget Message  
City of Napavine

To the Citizens of Napavine and Honorable Members of the Napavine City Council; presented is the 2016 budget for the City of Napavine. This document provides the City's financial forecast and plan for the next twelve (12) months.

Our City has a well-deserved reputation of being a great place to live, play, visit and raise our children, and I wish to thank the Council, staff and citizens for making Napavine a fine city that I am proud of!

I'd like to point out a few of our accomplishments:

- Exit #72 Local Improvement District
- Well No. 6 and Water Reservoir off Rush Road
- Feasibility Study and Pre-Construction Loan for utilities down Forest Napavine Road to businesses located at Exit #71
- Able to maintain current level of services at reduced staff hours

This budget reflects the best available information that we have at this time. We know that throughout the year there are always unknowns that will impact the budget. We recognize that this budget is a planning document, and that it is a useful tool needed to provide financial flexibility to deal with unanticipated or changed circumstances as they arise.

My goal is for us to continue providing outstanding customer service, government accountability and transparency, and create an environment where people want to live and feel safe.

Respectfully submitted,

*John Sayers*  
John Sayers, Mayor

## CITY OF NAPAVINE, WASHINGTON



The City of Napavine was incorporated November 21, 1913, and operates under the laws of the state of Washington applicable to a Mayor-Council form of government. The City of Napavine uses single-entry, cash basis accounting and reporting.

The City of Napavine is a general purpose government that provides police services, municipal court services, community parks, land use planning, building plan review and code enforcement, street maintenance, water distribution, wastewater collection and general administrative services.

# PRINCIPAL OFFICIALS

## ELECTED CITY OFFICIALS

(City Council)

John Sayers, Mayor ..... Term Expiration 12/31/2019  
Jennifer Slemph, Council Position #1 ..... Term Expiration 12/31/2017  
LaVerne Haslett, Council Position #2 ..... Term Expiration 12/31/2017  
Scott Hamilton, Council Position #3 ..... Term Expiration 12/31/2015  
James McNelly, Council Position #4 ..... Term Expiration 12/31/2017  
Lionel Pinn, Council Position #5 ..... Term Expiration 12/31/2015

## DEPARTMENT HEADS/APPOINTED CITY OFFICIALS

Mark Scheibmeir ..... City Attorney  
Penny Jo Haney ..... City Clerk  
Mary Wood ..... City Treasurer  
Steve Ashley ..... Community Development Director  
Bryan Morris ..... Public Works Director  
Chris Salyers ..... Police Chief  
Joseph Mano ..... Municipal Court Judge  
Katie Clark ..... Court Administrator

## PLANNING COMMISSION

Mindy Wallace, Chair  
Robert Wheeler

William Phipps  
Vacant

Brooke Brooling

### Mailing Address

P O Box 810  
Napavine, WA 98565

### Physical Address

407 Birch Ave SW  
Napavine, WA 98565

### Phone

360-262-3547

### Fax

360-262-9199

### Home Page

[www.cityofnapavine.com](http://www.cityofnapavine.com)

# CITY-WIDE ORGANIZATION CHART



# ORDINANCE ADOPTING 2016 BUDGET

## ORDINANCE NO. 547

### AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF NAPA VINE, WASHINGTON, FOR THE FISCAL YEAR ENDING DECEMBER 31, 2016

**WHEREAS**, the City of Napavine, Washington completed and placed on file with the City Clerk a proposed budget and estimate of the amount of moneys required to meet the public expenses, bond retirement and interest, reserve funds, and expenses of government of the City for the fiscal year ending December 31, 2016 ; and

**WHEREAS**, a notice was published that the City Council would meet on November 24, 2015 at 6 p.m., in the council chambers of city hall for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of the City an opportunity to be heard in a public hearing upon said budget; and

**WHEREAS**, the City Council did hold a public hearing at that time and place and did then consider the matter of the proposed budget for the fiscal year 2016; and

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

**NOW THEREFORE**, the City Council of the City of Napavine, do ordain as follows:

**SECTION 1.** The budget for the City of Napavine, Washington for the year 2016 is hereby adopted at the fund level in its final form and content as set forth in the comprehensive budget document, “(CITY OF NAPA VINE 2016 BUDGET)”, copies of which are on file in the Office of the City Clerk.

**SECTION 2.** Estimated resources for each separate fund of the City of Napavine, and aggregate expenditures for all such funds for the year 2016 are set forth in summary form below, and are hereby appropriated for expenditure at the fund level during the year 2016 as set forth in the “(CITY OF NAPA VINE 2016 BUDGET)”.

FUND	Estimated Revenues	Appropriations
General Fund (Current Expense)	\$751,050	\$798,895
Substance Abuse Fund	\$70	\$200
Park Improvement Fund	\$5,155	\$8,500
Street Fund	\$228,650	\$226,000
Street Improvement Fund	\$13,165	\$36,000
Criminal Justice Fund	\$78,705	\$37,110

FUND	Estimated Revenues	Appropriations
Project Planning Fund	\$10,410	\$33,000
Water Fund	\$425,175	\$524,595
Water System Improvement Fund	\$115,010	\$210,000
Wastewater Fund	\$776,720	\$714,680
Exit 71 Improvement Fund	\$330,000	\$330,000
LID 2011-1 Bond Redemption Fund	\$77,350	\$77,350
Private Purpose Trust Fund	\$3,500	\$20,000
<b>Total Revenues &amp; Appropriations</b>	<b>\$2,854,730</b>	<b>\$3,076,330</b>

**SECTION 3.** The City Treasurer is directed to transmit a certified copy of the budget hereby adopted to the State Auditors’ Office and to the Association of Washington Cities.

**SECTION 4.** Effective Date. This ordinance shall be in full force and take effect five (5) days after its publication.

**PASSED** by the Napavine City Council and **APPROVED** by the Mayor of City of Napavine, at a regular open public meeting thereof this 8<sup>th</sup> day of December, 2015.

*John Sayers*

\_\_\_\_\_  
Mayor

Approved as to form and content:

*Mark Scheibmeir*

\_\_\_\_\_  
City Attorney, Mark Scheibmeir, WSBA \$12059

Attest:

*Penny Jo Haney*

\_\_\_\_\_  
City Clerk

## 2015 ACTUAL YEAR END BALANCES

CITY OF NAPA VINE 2015 Actual Year End Cash Flow									
Fund	Beginning					Ending			
	Cash & Invest	Revenues	Transfers IN	Expenditures	Transfers Out	Cash & Invest	Restricted \$	Committed \$	Unreserved Bal
General Fund 001	216,086	784,329	-	687,129	48,000	265,286	52,255	111,157	101,874
Substance Abuse Fund 002	6,222	72	-	-	-	6,294	6,294		-
Park Improvement Fund 004	29,667	11,620		8,202		33,086	13,234		19,852
Street Fund 101	118,574	179,942	47,000	190,251	36,500	118,765			118,765
Street Improvement Fund 105	48,870	85,551	36,000	83,198		87,223	10,596	34,551	42,075
Criminal Justice Fund 110	-	1,350	-	-	-	1,350	1,350		-
Project Planning Fund 305	63,443	21,384	-	39,907		44,920	30,028		14,893
Water Fund 401	662,501	401,120	-	342,496	101,000	620,125			620,125
Water System Improvement Fund 402	373,893	30,531	100,000	100,584		403,839			403,839
USDA Bond Reserve Fund 403	22,710	-		-		22,710	22,710		-
Water Deposit Trust Fund 404	11,340	-		1,125		10,215	10,215		-
LID 2011-1 Construction Fund 405	(2,293)	709,614		707,321		-	-		-
Wastewater Fund 406	131,128	677,553	-	575,522	32,000	201,160			201,160
Wastewater System Improve Fund 408	75,869	59,971	31,000	7,533		159,307			159,307
Exit 71 Improvement Fund-410		-		108		(108)	(108)		-
LID 2011-1 Bond Redemption Fund-415	-	281,479		77,346		204,133	204,133		-
Private-Purpose Trust Funds 621	17,336	-	3,500	-		20,836	20,836		-
Municipal Court Trust Fund 622	539	2,860		3,360		39	39		-
Agency Funds 631	690	16,934		17,069		555	555		-
Total	1,776,574	3,264,310	217,500	2,841,151	217,500	2,199,734	372,137	145,708	1,681,889
Combined Revenue /Expenditure Totals		3,481,810		3,058,651					

Note: Committed ending balance from the sale proceeds of the railroad property and the remaining resources from closing the Internal Service Fund.

## 2015 YEAR END RESTRICTED REVENUES

2015 Actual Year End Restricted Revenues								
Fund:	<b>General Fund</b>							
Estimate Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	Balance Restricted
4,941.42	Liquor Excise Tax	70.96A.087	2% Substance abuse treatments	98.83				
15,903.58	Liquor Board Profits	70.96A.085	2% Substance abuse treatments	318.07	-	416.90	416.90	-
15,903.58	Liquor Control Board Profits	66.24.065	20.23% Public Safety	3,217.29	1,017.59	4,234.88	-	4,234.88
1,000.00	Criminal Justice Lo-Pop	82.14.330	Criminal Justice purpose non-recurring (Purchase police cars)	1,000.00	3,518.96	4,518.96	817.15	3,701.81
1,776.98	CJ-Special Programs	82.14.330 (2)(b)	Innovative Law Strategies, At-Risk Children, Child Abuse, Domestic Violence	1,776.98	10,042.34	11,819.32	1,454.04	10,365.28
274.97	DUI - Cities		DUI OT Enforcement	274.97	2,568.13	2,843.10	-	2,843.10
26,657.10	CJ - Sales Tax	82.14.340	Criminal Justice Purposes	26,657.10	27,107.73	53,764.83	22,654.69	31,110.14
-	Internal Service Fund Dollars	Res 14-07-62 Policy 14-10	Assigned Fund Balance	-	10,891.24	10,891.24	5,530.25	<b>5,360.99</b>
-	Sale Proceeds Capital Asset	Res 14-07-62	Future Capital Needs of city	-	105,796.20	105,796.20	-	<b>105,796.20</b>
66,457.63			Total	33,343.24	160,942.19	194,285.43	30,873.03	163,412.40
Innovative Law Strategies hire citizens to help with patrol neighborhoods to reduce crime (Reserve Program)								
Surveillance camera's to help with problem areas of high crime								

Two percent (2%) of the total amount of liquor excise tax and liquor board profits must be spent on substance abuse treatment programs. Programs must be approved by the board authorized by RCW 70.96A.300 and the Secretary of the Department of Social and Health Services. In addition, Initiative 1183 added \$10 million dollars to the distribution for enhancing public safety programs. In percentage terms, this means 20.23 percent (20.23%) of the distribution must be spent for programs that enhance public safety. With the privatization of liquor sales, the liquor control board profits are the state distribution of a portion of beer tax and spirit fees. Distribution is based on population.

The term ***criminal justice purposes*** indicates a broad definition which would encompass all costs incurred in connection with the administration and enforcement of criminal laws, including those systems for dealing with persons suspected of, accused of, charged with, or convicted of crimes and domestic violence services. Expenditures for extraordinary events not likely to reoccur, changes in contract provisions for criminal justice services, beyond the control of the local jurisdiction receiving the services, and major nonrecurring capital expenditures such as purchase patrol vehicles.

Fund:	<b>Park Improvement Fund</b>							
Estimate Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	Balance Restricted
10,596.22	Real Estate Excise Tax	82.46.010 (2)	Capital Facilities Plan Capital Projects	10,596.22	10,839.26	21,435.48	8,201.72	13,233.76

Fund:	<b>Street Improvement Fund</b>							
Estimate Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	Balance Restricted
10,596.21	Real Estate Excise Tax	82.46.010 (2)	Capital Facilities Plan/Capital Projects	10,596.21	-	10,596.21	-	10,596.21
29.31	HH Napavine 16		Developers Agreement	29.31	19,521.90	19,551.21		19,551.21
-	HH Napavine 16 Contribution		Developers Agreement	-	15,000.00	15,000.00		15,000.00
10,625.52	Total			10,625.52	34,521.90	45,147.42	-	45,147.42

Fund:	<b>Project Planning</b>							
Estimate Amount	Resource	RCW	Use	Restricted \$	Prior Balance	Total	Expended	Balance Restricted
21,192.42	2nd Quarter Real Estate Excise Tax	82.46.035 (2)	Capital Projects specified in Capital Facilities Plan	21,192.42	48,742.55	69,934.97	39,907.37	30,027.60

Real Estate Excise tax is restricted for capital projects that are recognized in the city's Capital Facilities Plan which meets capital threshold of \$5,000 or more based on the city's Capital Asset Policy that was adopted in 2012.

However, with the passage of Washington State House Bill 1953 in 2011, a city or county is allowed to use available REET funds, with certain limitations, for the operations and maintenance of existing capital projects. From July 22, 2011, until December 31, 2016, a city may use thirty-five percent (35%) of available funds, for the operations and maintenance of existing capital projects.

## 2016 BUDGET SUMMARY

CITY OF NAPA VINE 2016 Budget Cash Flow									
	Beginning					Ending			
	Cash & Invest	Revenues	Transfers IN	Expenditures	Transfers Out	Cash & Invest	Restricted \$	Committed \$	Unreserved Bal
General Fund 001	216,181	741,045	10,025	700,545	98,350	168,356		105,796	62,560
Substance Abuse Fund	6,410	70	0	200	0	6,280	6,280		0
Park Improvement Fund 004	30,550	5,155		8,500		27,205	17,500		9,705
Street Fund 101	60,960	180,650	48,000	217,500	8,500	63,610			63,610
Street Improvement Fund 105	55,120	5,165	8,000	36,000		32,285	0	34,551	-2,267
Criminal Justice Fund	0	29,355	49,350	27,085	10,025	41,595	41,595		
Project Planning Fund	35,443	10,410	0	33,000		12,853	12,853		0
Water Fund 401	650,596	425,175	0	413,375	111,220	551,176			551,176
Water System Improvement Fund	336,753	15,010	100,000	210,000		241,763			241,763
USDA Bond Reserve Fund	22,710	0		0		22,710	22,710		0
Water Deposit Trust Fund	10,000	0		10,000		0	0		0
LID 2011-1 Construction Fund	0	0	0	0		0			0
Wastewater Fund 406	139,218	776,720	0	693,415	21,265	201,258			201,258
Wastewater System Improve Fund	134,264	19,750	20,000	50,000		124,014			124,014
Exit 71 Improvement Fund	0	330,000		330,000		0			
LID 2011-1 Redemption Fund	1,000	66,865	10,485	77,350		1,000			
Private-Purpose Trust Funds	20,835		3,500	20,000		4,335	4,335		0
Municipal Court Trust Fund	539					539	539		0
Agency Funds	690					690	690		0
Total	1,721,268	2,605,370	249,360	2,826,970	249,360	1,499,668	106,502	140,348	1,251,819

# FINANCIAL SECTION

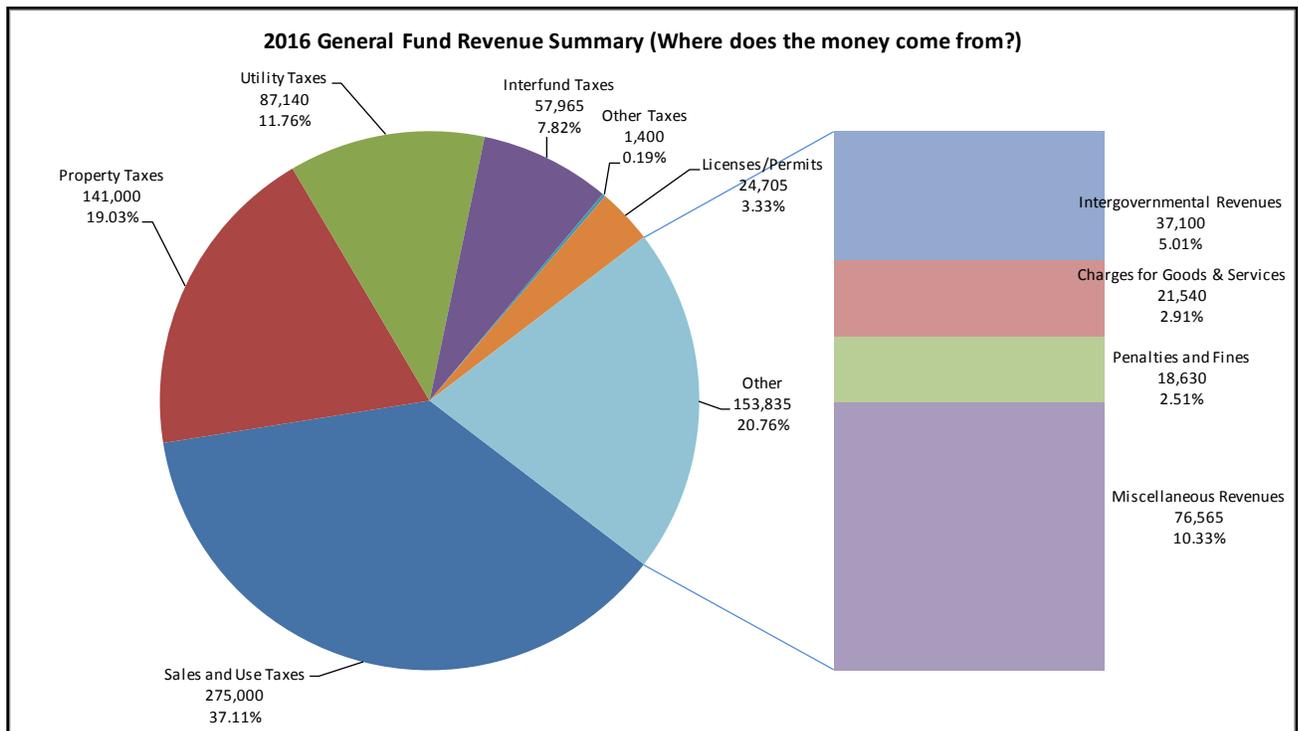
## GOVERNMENTAL FUND TYPES

All governmental funds share a common measurement focus and basis of accounting. Under the current financial resources measurement focus, the object of the operating statement is to report near-term inflows and out-flows of financial or spendable resources.

### GENERAL FUND

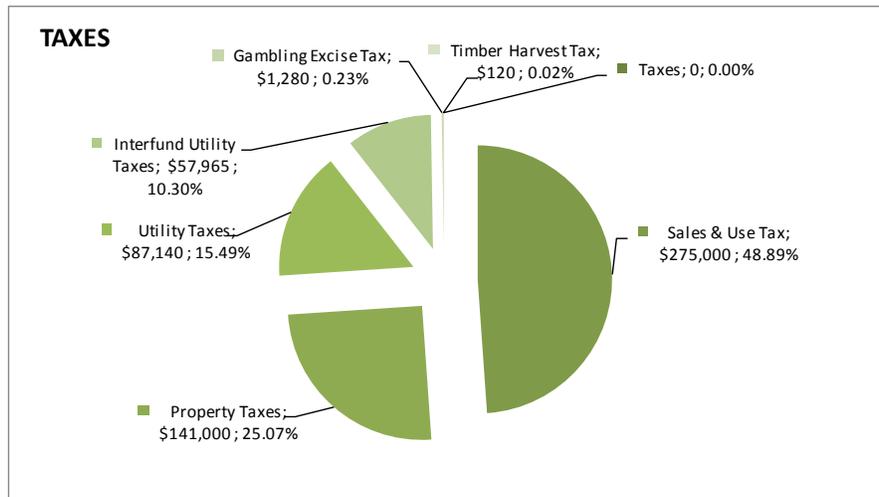
This is the main Operating Fund of the City which includes revenues and expenditures not required by codes to be accounted for separately.

### GENERAL FUND SUMMARY REVIEW



## Tax Revenues

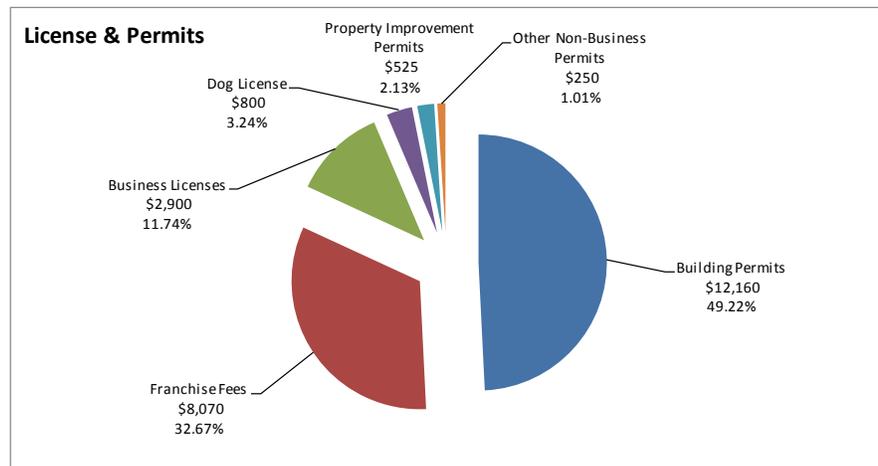
- Retail Sales Tax
- Prop Taxes Levy estimated amount \$282,000 split 50/50 with the Street Fund. The 2016 New Construction certified value is \$1,055,500 and State Assessed Utilities value is \$3,529,854, down \$71,822 from 2015 which was \$3,601,676. The total certified value for Napavine City in 2016 is \$129,727,836.



- Currently the city is awaiting information from the Lewis County Assessor's Office on the actual regular levy (refund levy not included) to base our property taxes for the 2016 Budget. The allowable 1% increase over 2015 levy limit is estimated to be \$2,751.40. The actual levy in 2015 was \$275,140.05, which were \$2.136469250934 per thousand of assessed value. The total increase over last year's levy total is estimated to be \$5,196, therefore, the estimated 2016 levy amount to budget for by rounding up is \$282,000 to ensure the city receives the greatest property tax levy allowed. The city is not eligible for an administrative refund for the 2016 tax year.
- Utility Taxes include telephone, cable, and electric utilities at a 5% rate. While reviewing revenues for the General Fund, the telephone utility tax has steadily declined since 2011 for a total of 37.74% or \$12,505.
- Inter-fund Taxes on water & wastewater services from Utility Billing at a 5% rate of utility services.
- Gambling Excise Tax based on 1% of gross receipts. (Gross sales less prize awards)
- Forest Timber Tax

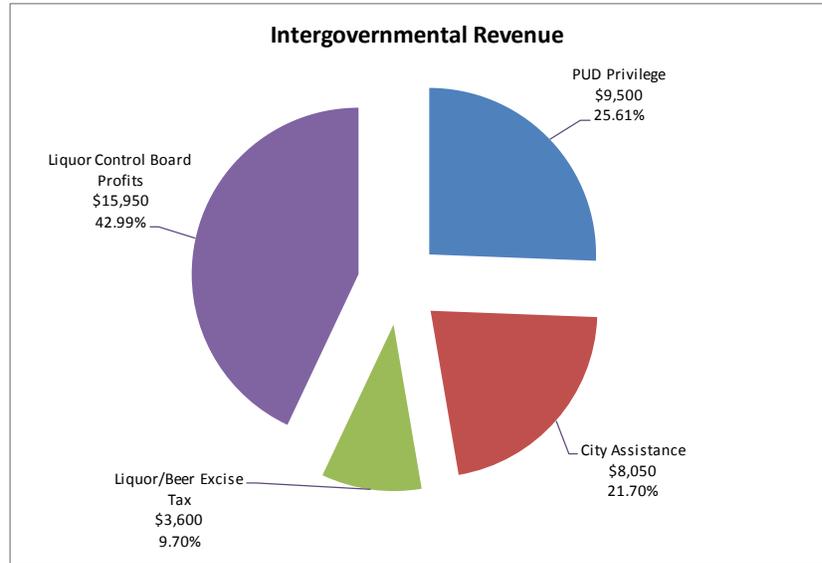
## Licenses and Permits

- Business Licenses
- Franchise Fees
- Building Permits
- Animal License
- Miscellaneous Permits



## Intergovernmental Revenue

- Indirect Federal Grants
- State Grants
- State Shared Revenues:
- PUD Privilege
- **City Assistance**
- ESSB 6005, ch. 450, Laws of 2005, established the city-county assistance account. This account provided funding for assistance for certain cities and counties for jurisdictions lost funding when the motor vehicle excise tax (MVET) was repealed in 2000. This account re-



ceived 1.6% of the state real estate excise tax. The city anticipates receiving \$8,050. The city assistance funds are distributed quarterly on January, April, July and October. For funds to be distributed on those dates, the transfers must be made in the previous month. January payment is remitted in December of the year in which the certification is made, then in March, June and September of the coming year. This means that, for budgeting purposes, cities are dealing with two different certification years (2016-2017).

The formula used to allocate city funding is based on a sales tax and property tax equalization formula, and the 2005 MVET backfill levels. Cities with a population of 5,000 or less qualify to receive distributions equal to the greater of 1) 55 % sales tax equalization on first 0.5 percent local sales tax or 2) 55% property tax equalization based on per capita assessed values per \$1,000 assessed value; or 3) their 2005 MVET backfill allocation, or \$11,100 for Napavine.

- **Liquor Excise Tax**  
Changes in the State Legislature State Budget 2015-2017 (ESSB 6052) passed by the 2015 Legislature has returned the percentage distribution to pre-2013 state budget provisions which means that 35 percent of revenues collected under RCW 82.08.150 (1) and (2) are to be deposited in the liquor excise tax fund to distributed to counties, cities and towns. The state budget states that 77.5 percent the liquor excise tax collections made during the biennium goes to the state general fund. This leaves only 22.5 percent of the liquor excise tax fund to be distributed to cities and counties. This distribution is based on population or per Capita, which the Office of Financial Management (OFM) estimates Napavine’s 2016 population at 1,835. The anticipated revenue in this category is \$3,600
- **Liquor Board Profits**  
Under Initiative 1183 the state now collects revenue in the form of license fees from distributors and retailers. A portion of these “liquor profits” (the Liquor Control Board (LCB) continues to call these funds “liquor profits”) goes to cities, counties, and border cities and counties. Section 302 of Initiative 1183, now codified as RCW 66.24.065. The distribution of spirits license fees under RCW 66.24.630 and 66.24.055 through the liquor revolving fund to border areas, counties, cit-

ies, towns and the municipal research center must be made in a manner that provides that each category of recipients receive, in the aggregate, no less than it received from the liquor revolving funds during comparable periods prior to December 8, 2011. An additional distribution of ten million dollars per year from the spirits license fees must be provided to border areas, counties, cities, and towns through the liquor revolving fund for the purpose of enhancing public safety programs. Three-tenths of one percent (.03) is distributed to border cities and counties. Then the remaining amount gets distributed as follows; 80% to cities (49,289,686) and 20% to counties (49,289,686).

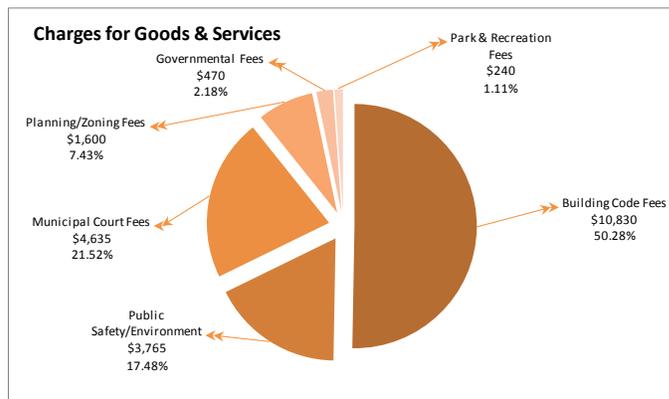
Each city and county has to split its distributions so that it can account separately for the portion that can be spent for any general fund purpose and the portion that must be spent to enhance public safety programs; 20.23% must be used for public safety purposes. This distribution is also based on population estimates for 2016 of 1,835 for an anticipated revenue amount of \$15,950.

The following Intergovernmental Revenues are restricted in their use by state law:

- Two percent (2%) of liquor taxes and profits must be devoted to support an approved alcoholism or drug addiction program per RCW 70.96A.087 (Note: Cities that do not have their own facility or program for the treatment and rehabilitation of alcoholics and other drug addicts may share in the use of a facility or program maintained by another city or county so long as it contributes no less than 2% of its share of *liquor taxes* and *profits* to the support of the facility or program) in order to be eligible to receive these distributions.
- 20.23% of liquor profits must be used for public safety purposes.

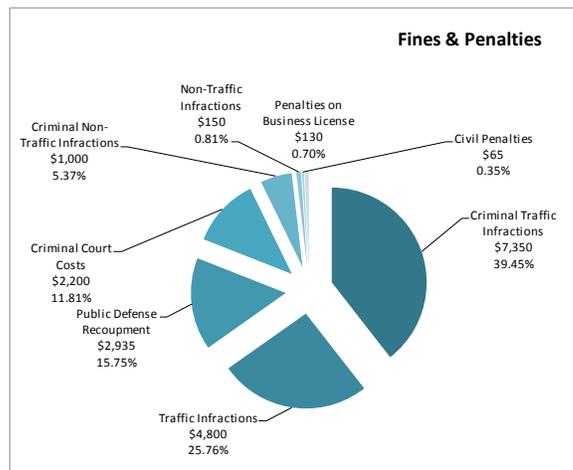
### Charges for Goods and Services

- Building Code Fees
- Municipal Court Fees
- Physical Environment
- Planning Fees (SEPA, etc.)
- Park & Recreation Fees
- Governmental Fees



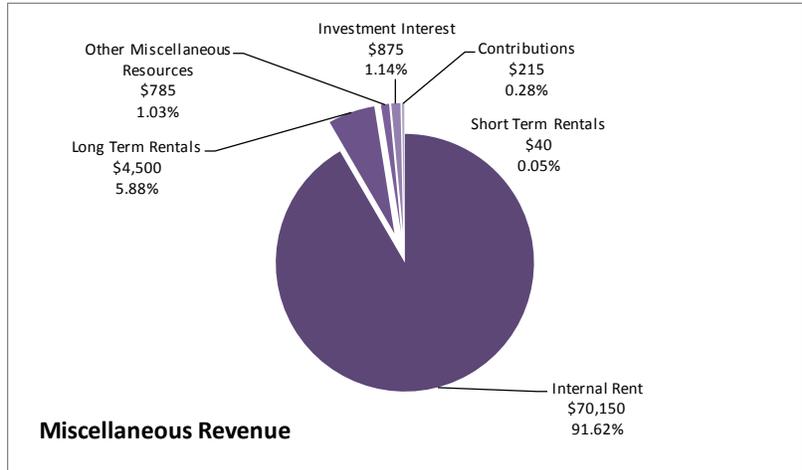
### Court Fines & Penalties

- Criminal Traffic Fines
- Traffic Infraction Fines
- Criminal Court Costs
- Criminal Non-Traffic Fines
- Non-Traffic Fines
- Civil Penalties
- Penalties on business licenses

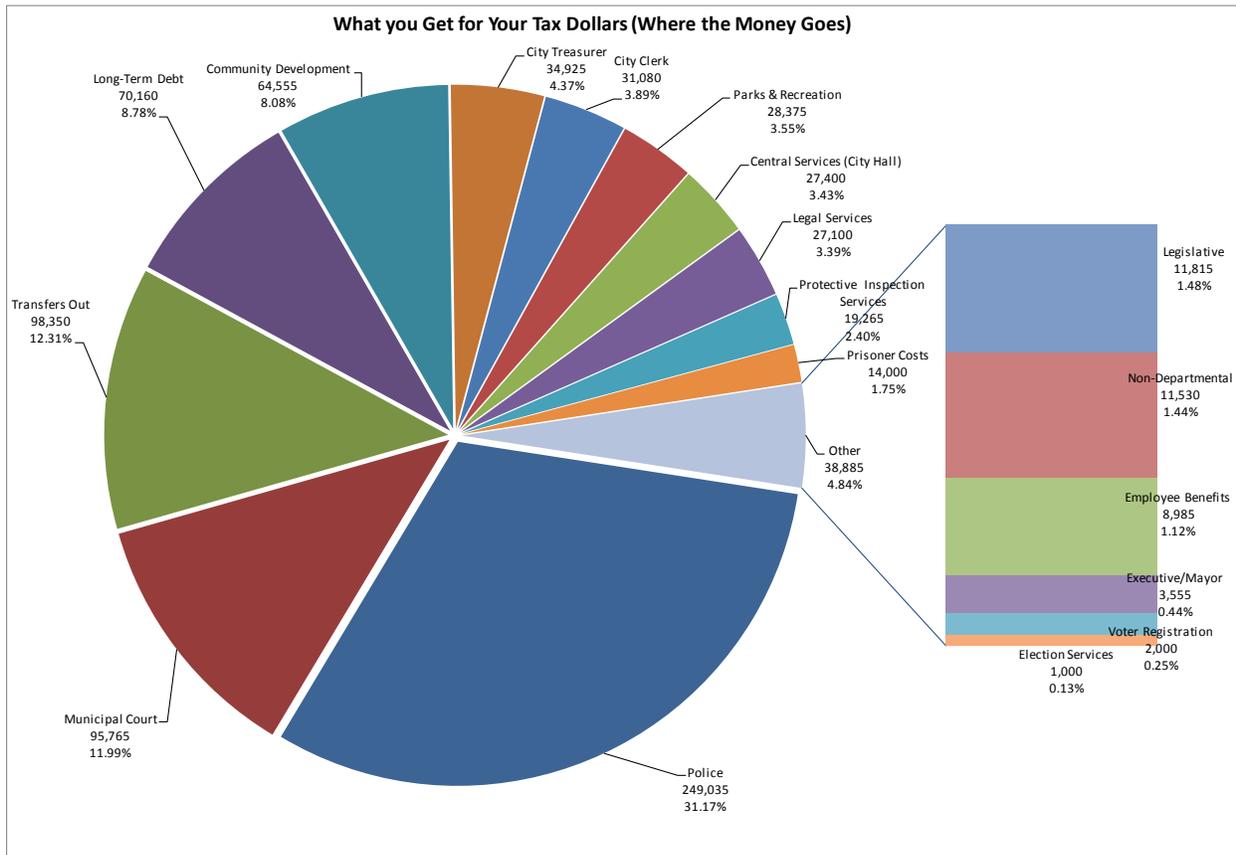


### Miscellaneous Revenues

- Internal Rent
- Other Miscellaneous
- Investment Interest
- Contributions/Donations
- Short-term Rentals



## GENERAL FUND EXPENDITURE SUMMARY



Departments supported by the General Fund include: Legislative (City Council), Municipal Court, Executive (Mayor’s Office), Treasurer’s Office, Clerk’s Office, Legal (City Attorney), Police Department, Protective Inspection Services (Community Service Officer [CSO]), Community Development, Parks, City Hall Maintenance and Debt Services.

## GENERAL FUND BUDGET SUMMARY

CITY OF NAPAIVINE 2016 ADOPTED BUDGET						
GENERAL FUND						
SUMMARY BY REVENUE TYPE AND EXPENDITURE BY DEPARTMENT						
BEGINNING FUND	Amended	Actual	Amended	Actual	ADOPTED	% Chg
BALANCE:	2014	2014	2015	2015	2016	15-16
<b>January 1</b>	<b>87,402</b>	<b>92,429</b>	<b>194,970</b>	<b>216,086</b>	<b>216,181</b>	<b>10.88%</b>
<b>REVENUES</b>						<b>15-16</b>
Property Taxes/Timber Harvest	134,950	136,875	139,050	140,078	141,120	1.49%
Sales and Use Taxes	243,670	253,773	250,000	277,979	275,000	10.00%
CJ Sales Tax (move to 110 CJ Fund)	23,550	25,397	25,000	26,657	0	-100.00%
Business & Occupation Taxes	146,600	139,654	144,835	135,926	146,385	1.07%
Licenses/Permits	23,250	20,632	51,795	28,304	24,705	-52.30%
Intergovernmental Revenues	45,630	44,641	40,195	47,283	37,100	-7.70%
Charges for Goods & Services	28,135	25,841	40,955	34,597	21,540	-47.41%
Penalties and Fines	23,895	23,688	29,665	18,101	18,630	-37.20%
Miscellaneous Revenues	83,030	76,627	72,500	75,366	76,565	5.61%
Other Financing Sources	115,795	115,796	0	38	0	N/A
Non-Revenues/Insurance Recoveries	0	0	0	0	0	N/A
<b>TOTAL REVENUES</b>	<b>868,505</b>	<b>862,925</b>	<b>793,995</b>	<b>784,329</b>	<b>741,045</b>	<b>-6.67%</b>
Transfers In	10,891	10,891	0	0	10,025	N/A
<b>TOTAL REVENUES &amp; TRANSFERS-IN</b>	<b>879,396</b>	<b>873,816</b>	<b>793,995</b>	<b>784,329</b>	<b>751,070</b>	<b>-5.41%</b>
<b>EXPENDITURES</b>						<b>15-16</b>
Legislative	3,875	3,426	10,880	8,374	11,815	8.59%
Municipal Court	93,695	92,854	97,585	92,001	95,765	-1.87%
Mayor/Executive	1,325	1,142	2,715	2,423	3,555	30.94%
Treasurer	62,690	59,808	50,880	47,153	34,925	-31.36%
Clerk's Office	51,900	53,927	41,795	39,698	31,080	-25.64%
Election Services	1,000	0	1,000	1,652	1,000	0.00%
Voter Registration	2,000	1,981	2,000	1,993	2,000	0.00%
Legal	27,155	23,466	27,155	20,149	27,100	-0.20%
Employee Benefits	9,000	11,771	8,985	6,633	8,985	0.00%
Centralized Services (City Hall)^	27,675	27,758	28,535	26,958	27,400	-3.98%
Police/Public Safety (Law Enforcement)	247,040	223,897	270,865	238,257	249,035	-8.06%
Detention & Correction (Prisoner Costs)	12,750	9,830	13,000	10,023	14,000	7.69%
Protective Inspection Services-CSO (524)	13,320	13,664	13,575	12,208	19,265	41.92%
Community Development	67,605	64,532	67,175	62,021	64,555	-3.90%
Parks & Recreation	29,545	21,675	21,595	<b>23,537</b>	28,375	31.40%
NonDepartmental*	12,340	9,074	11,010	7,179	11,530	4.72%
Long-Term Debt	70,155	70,146	70,150	70,146	70,160	0.01%
Capital Equipment Expenditures	13,955	13,207	17,000	16,725	0	-100.00%
<b>TOTAL OPERATING BUDGET</b>	<b>747,025</b>	<b>702,158</b>	<b>755,900</b>	<b>687,129</b>	<b>700,545</b>	<b>-7.32%</b>
Transfers Out	48,000	48,000	48,000	48,000	98,350	104.90%
<b>TOTAL APPROPRIATIONS</b>	<b>795,025</b>	<b>750,158</b>	<b>803,900</b>	<b>735,129</b>	<b>798,895</b>	<b>-0.62%</b>
<b>ENDING FUND BALANCE:</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
<b>December 31</b>	<b>171,773</b>	<b>216,086</b>	<b>185,065</b>	<b>265,286</b>	<b>168,356</b>	<b>-9.03%</b>
<b>Committed Resources for future Capital use</b>	<b>10,345</b>	<b>105,795</b>	<b>105,795</b>	<b>105,796</b>	<b>105,795</b>	N/A
Note due to reorganization, individual department budgets may not tie directly to the summary schedule.						
*NonDepartmental: Fire Investigation, Emergency Mngmnt, Pollution Control, Animal Control, Substance Abuse						
Move Criminal Justice Funds to a Special Revenue Fund \$49,350 estimated Restricted Ending Balance of 2015						

2016 Adopted Budget	Amended	Actual	Amended	Actual	ADOPTED	% Chg
General Fund	2014	2014	2015	2015	2016	15-16
<b>NonDepartmental*</b>						
<i>Fire Investigation 522</i>	600	-	600	-	600	0.00%
<i>emergency services 525</i>	8,230	5,726	8,970	5,969	9,485	5.74%
<i>Solid Waste Services</i>	-	108	-	-	-	N/A
<i>Conservation 553 (Flood/Pollution)</i>	595	609	600	592	600	0.00%
<i>Animal Control 554(Environmental Svcs)</i>	500	178	450	201	450	0.00%
<i>Chemical Dependency 566 (2% Liquor Revenue)</i>	2,415	2,454	390	417	395	1.28%
<b>TOTAL NON-DEPARTMENTAL</b>	<b>12,340</b>	<b>9,074</b>	<b>11,010</b>	<b>7,179</b>	<b>11,530</b>	<b>4.72%</b>

Note: The actual ending balance of restricted Criminal Justice funds was \$48,020.33

## SUBSTANCE ABUSE FUND

This fund was established from the proceeds of seized evidence from drug trafficking cases and establishing a fine for all drug cases that was prosecuted by the Napavine Police Department. The resources in this fund may be used for the care and custody of evidence, training and education related to drugs.

<b>CITY OF NAPA VINE 2016 ADOPTED BUDGET</b>						
<b>SUBSTANCE ABUSE FUND</b>						
<b>SUMMARY BY REVENUE TYPE AND EXPENDITURE BY DEPARTMENT</b>						
<b>BEGINNING FUND</b>	Amended	Actual	Adopted	Actual	ADOPTED	% Chg
<b>BALANCE:</b>	2014	2014	2015	2015	2016	15-16
<b>January 1</b>	<b>6,000</b>	<b>6,120</b>	<b>6,230</b>	<b>6,222</b>	<b>6,410</b>	<b>2.89%</b>
	Amended	Actual	Adopted	Actual	ADOPTED	% Chg
<b>REVENUES</b>	2014	2014	2015	2015	2016	15-16
Fines & Penalties	120	93	160	43	45	-71.88%
Investment Interest	10	9	25	29	25	0.00%
<b>Total Revenues</b>	<b>130</b>	<b>102</b>	<b>185</b>	<b>72</b>	<b>70</b>	<b>-62.16%</b>
	Amended	Actual	Adopted	Actual	ADOPTED	% Chg
<b>EXPENDITURES</b>	2014	2014	2015	2015	2016	15-16
Property Room Equipment	5,000	-	5,000	-	200	-96.00%
<b>Total Expenditures</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>200</b>	<b>-96.00%</b>
<b>ENDING FUND</b>	Amended	Actual	Adopted	Actual	ADOPTED	% Chg
<b>BALANCE:</b>	2014	2014	2015	2015	2016	15-16
<b>December 31</b>	<b>1,130</b>	<b>6,222</b>	<b>1,415</b>	<b>6,294</b>	<b>6,280</b>	<b>343.82%</b>

## PARK IMPROVEMENT FUND

This fund is used for capital improvement to the city's parks. This fund is used to account for one-half the money collected from the first quarter percent real estate excise tax (REET) authorized under RCW 82.46.010 (2). Previously, these proceeds were required to use "solely for financing capital projects specified in a Capital Facilities Plan element of a Comprehensive Plan." However, with the passage of Washington State House Bill 1953 in 2011, a city or county is allowed to use available REET funds, with certain limitations, for the operations and maintenance of existing capital projects. From July 22, 2011, until December 31, 2016, a city may use thirty-five percent (35%) of available funds, for the operations and maintenance of existing capital projects.

CITY OF NAPA VINE 2016 ADOPTED BUDGET						
PARK IMPROVEMENT FUND						
SUMMARY BY REVENUE TYPE AND EXPENDITURE BY DEPARTMENT						
BEGINNING FUND	Amended	Actual	Amended	Actual	ADOPTED	% Chg
BALANCE:	2014	2014	2015	2015	2016	15-16
January 1	17,548	29,557	30,037	29,667	30,550	1.71%
	Amended	Actual	Amended	Actual	ADOPTED	% Chg
<b>REVENUES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
REET Tax	6,500	4,520	12,480	10,596	5,135	-58.85%
Miscellaneous Revenue	50	11	20	1,024	20	0.00%
<b>Total Revenue</b>	<b>6,550</b>	<b>4,531</b>	<b>12,500</b>	<b>11,620</b>	<b>5,155</b>	<b>-58.76%</b>
Transfers In	-	-	-	-	-	N/A
<b>TOTAL REVENUES &amp; TRANSFERS-IN</b>	<b>6,550</b>	<b>4,531</b>	<b>12,500</b>	<b>11,620</b>	<b>5,155</b>	<b>-58.76%</b>
	Amended	Actual	Amended	Actual	ADOPTED	% Chg
<b>EXPENDITURES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
General Parks	-	78	6,125	6,111	-	N/A
Community Park Dugouts	-	4,343	-	-	-	N/A
Park Building Imprvmnt Project	5,000	-	-	-	5,000	N/A
Park Improvements	-	-	3,875	2,090	1,000	-74.19%
Park Capital Equipment	-	-	-	-	2,500	N/A
<b>TOTALS</b>	<b>5,000</b>	<b>4,421</b>	<b>10,000</b>	<b>8,202</b>	<b>8,500</b>	<b>-15.00%</b>
<b>ENDING FUND</b>	<b>Amended</b>	<b>Actual</b>	<b>Amended</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>BALANCE:</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>
<b>December 31</b>	<b>19,098</b>	<b>29,667</b>	<b>32,537</b>	<b>33,086</b>	<b>27,205</b>	<b>-16.39%</b>
Budget Amendment needed to appropriate the actual expenditures.						

## SPECIAL REVENUE FUND TYPES

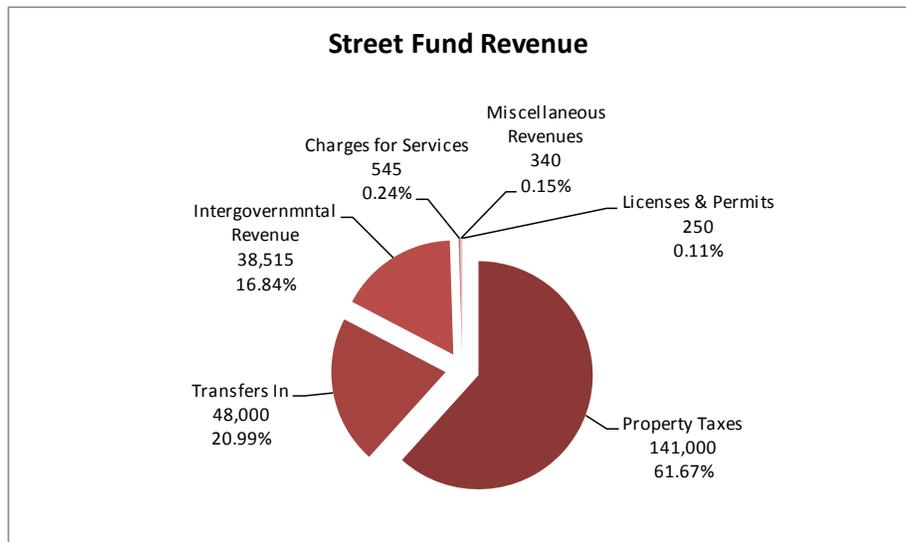
Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. *Restricted* revenues are resources externally restricted by creditors, grantors, contributors or laws or regulations of other governments or restricted by law through constitutional provisions or enabling legislation. *Committed* revenues are resources with limitations imposed by the highest level of the government (city council) through a formal action of resolution or ordinance and where the limitations can be removed only by a similar action of the city council. Revenues do not include other financing sources (long-term debt, transfers, etc.)

### STREET FUND

This fund is used to account for the City's share of motor vehicle fuel tax, 50% property tax revenue and general fund resources designated to the maintenance of city streets.

#### Street Fund Revenues

- Property Taxes
- Intergovernmental Revenue (State Gas Tax)
- Transfers-In
- Goods/Services
- Street Permits
- Miscellaneous Revenue



The 2015 legislative session produced a transportation package that was adopted in 2<sup>nd</sup> ESSB 5987, laws of 2015, 3<sup>rd</sup> sp. Session. The results of

this legislation increased the motor vehicle fuel tax of 11.9 cents. The tax will increase over the next two years with the first increase beginning August 1, 2015 and the second increase to be effective July 1, 2016. The resulting revenues from the motor vehicle fuel tax increase are being shared with cities and counties based upon a set allocation provided in the bill. The direct transfers are to be split equally between cities and counties and the distributions will begin with the 3<sup>rd</sup> and 4<sup>th</sup> quarter of 2015. They will be distributed on the last day of the month in September, December, March and June.

This will mean that cities and counties will each receive distributions of \$1,464,875 in both September and December of 2015 and each quarter of 2016. This represents a 2016 annual total of \$5,859,500 each for cities and counties. Starting in 2018 and remaining thereafter the quarterly direct distribution amount will increase to \$3,139,000 each for cities and counties (\$12,556,000 annually).

A **reminder** that fuel taxes in Washington are assessed as cents per gallon, so fuel tax revenue depends on the number of gallons sold, not the dollar value of the sales. Also the motor vehicle fuel tax dollars are based on per capita, which Napavine's estimated population for 2016 is 1835.

CITY OF NAPAVINE 2016 ADOPTED BUDGET						
STREET FUND						
SUMMARY BY REVENUE TYPE AND EXPENDITURES						
	Amended	Actual	BUDGET	Actual	ADOPTED	% Change
BEGINNING FUND BALANCE:	2014	2014	2015	2015	2016	15-16
January 1	57,292	77,074	109,786	118,574	60,960	-44.47%
<b>REVENUES</b>						<b>15-16</b>
Property Taxes	134,900	136,749	139,000	139,952	141,000	1.44%
Licenses & Permits	200	250	300	350	250	-16.67%
Intergovernmental Revenue	36,615	37,026	36,830	38,246	38,515	4.58%
Charges for Services	500	536	520	551	545	4.81%
Miscellaneous Revenues	170	313	370	843	340	-8.11%
<b>TOTAL REVENUES</b>	<b>172,385</b>	<b>174,874</b>	<b>177,020</b>	<b>179,942</b>	<b>180,650</b>	<b>2.05%</b>
Internal Service Fund Transfer	13,822	13,822	0	0	0	N/A
Transfers In	47,000	47,000	47,000	47,000	48,000	2.13%
<b>Total Transfers In</b>	<b>60,822</b>	<b>60,822</b>	<b>47,000</b>	<b>47,000</b>	<b>48,000</b>	<b>2.13%</b>
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>233,207</b>	<b>235,696</b>	<b>224,020</b>	<b>226,942</b>	<b>228,650</b>	<b>2.07%</b>
<b>EXPENDITURES</b>						
Street Preservation	42,500	33,890	40,500	2,965	26,600	-34.32%
Maintenance	86,265	68,180	101,720	86,470	114,880	12.94%
Administration	57,020	58,669	69,190	66,502	72,020	4.09%
Planning	2,500	188	2,000	2,595	3,000	50.00%
<b>Total Operating Expenses</b>	<b>188,285</b>	<b>160,927</b>	<b>213,410</b>	<b>158,531</b>	<b>216,500</b>	<b>1.45%</b>
<b>Long-Term Debt:</b>						
Interfund Loan*	26,780	26,773	26,725	26,720	0	-100.00%
<b>Total Debt</b>	<b>26,780</b>	<b>26,773</b>	<b>26,725</b>	<b>26,720</b>	<b>0</b>	<b>-100.00%</b>
Capital Expenditures	5,995	995	5,000	5,000	1,000	-80.00%
<b>Total Operating Budget</b>	<b>221,060</b>	<b>188,695</b>	<b>245,135</b>	<b>190,251</b>	<b>217,500</b>	<b>-11.27%</b>
Transfers Out	5,500	5,500	36,500	36,500	8,500	-76.71%
<b>Total Appropriations</b>	<b>226,560</b>	<b>194,195</b>	<b>281,635</b>	<b>226,751</b>	<b>226,000</b>	<b>-19.75%</b>
<b>ENDING FUND BALANCE:</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
December 31	63,939	118,574	52,171	118,765	63,610	21.93%
Capital Equipment Reserve (Internal Service)	18,045	13,822	8,822	8,822	7,822	-11.34%
Capital Expenditures: Heavy Equipment \$1,000						

## STREET IMPROVEMENT FUND

This fund is used to account for one half of the first quarter percent real estate excise tax (REET) authorized under RCW 82.46.010 (2) and special grants that are legally restricted to the construction or maintenance of state highways within the City's boundaries. Previously, these proceeds were required to use "solely for financing capital projects specified in a Capital Facilities Plan element of a Comprehensive Plan." However, with the passage of Washington State House Bill 1953 in 2011, a city or county is allowed to use available REET funds, with certain limitations, for the operations and maintenance of existing capital projects. From July 22, 2011, until December 31, 2016, a city may use thirty-five percent of available funds, for the operations and maintenance of existing capital projects.

CITY OF NAPA VINE 2016 ADOPTED BUDGET						
STREET IMPROVEMENT FUND						
SUMMARY BY REVENUE TYPE AND EXPENDITURES						
	Amended	Actual	BUDGET	Actual	ADOPTED	% Change
BEGINNING FUND BALANCE:	2014	2014	2015	2015	2016	15-16
January 1	49,077	49,258	41,238	48,870	55,120	33.66%
	Amended	Actual	BUDGET	Actual	ADOPTED	% Change
REVENUES	2014	2014	2015	2015	2016	15-16
REET Taxes	6,500	4,520	6,230	10,596	5,135	-17.58%
TIB Grant Funds	471,965	397,707	589,230	74,925	0	-100.00%
H & H Napavine 16 (Restricted)	19,500	19,500	0	0	0	N/A
H & H Napavine Interest (Restricted)	0	22	20	29	30	50.00%
Investment Interest	35	2	0	0	0	N/A
HH Nap 16 Exit 72 Infrastructure (Restricted)	15,000	15,000	0	0	0	N/A
<b>TOTAL REVENUE</b>	<b>513,000</b>	<b>436,751</b>	<b>595,480</b>	<b>85,551</b>	<b>5,165</b>	<b>-99.13%</b>
Transfers In	5,000	5,000	36,000	36,000	8,000	-77.78%
<b>Total Revenue &amp; Transfers</b>	<b>518,000</b>	<b>441,751</b>	<b>631,480</b>	<b>121,551</b>	<b>13,165</b>	<b>-97.92%</b>
	Amended	Actual	BUDGET	Actual	ADOPTED	% Change
EXPENDITURES	2014	2014	2015	2015	2016	15-16
2nd Ave NE Improvement	524,405	442,140	620,230	83,198	0	-100.00%
Street Improvements	0	0	0	0	31,000	N/A
Street Lighting	0	0	5,000	0	5,000	0.00%
<b>TOTALS</b>	<b>524,405</b>	<b>442,140</b>	<b>625,230</b>	<b>83,198</b>	<b>36,000</b>	<b>-94.24%</b>
	Amended	Actual	BUDGET	Actual	ADOPTED	% Change
ENDING FUND BALANCE	2014	2014	2015	2015	2016	15-16
December 31	42,672	48,869	47,488	87,223	32,285	-32.02%
Restricted Revenues:						
H & H Napavine 16 Developers Agreement - Future need for traffic signals at Exit 72 near Loves.						
HH Nap 16 Exit 72 Infrastructure - Developers Agreement for future improvements at Starbucks area						

## CRIMINAL JUSTICE FUNDS

The Criminal Justice Funds were previously included in the General Fund and tracked separately from the other funds and expenditures of the fund. To simplify the tracking of the criminal justice funds which are restricted in their use by the Revised Code of Washington, in 2016 the revenues and expenditures of this nature will be moved to the Criminal Justice Fund 110.

With the repeal of the motor vehicle excise tax, the only money that cities receive by statute comes from language that says that beginning July 1, 2000; a transfer would be made from the general fund to both city accounts under RCW 82.14.320 and RCW 82.14.330. Each transfer was appropriated originally at \$4.6 million, to be increased each July by “the fiscal growth factor” in RCW 43.135.025, which is the average growth in state personal income for the prior ten years. By 2015, the distributions had grown to \$8.2 million. Seventy percent (70%) of the revenue distributed under RCW 82.14.330 (1) (a) (ii) is handed out on a purely per capita basis.

- Criminal Justice Lo-Pop which each city receiving a minimum of \$1,000, no matter how small their population.
  - Criminal Justice Lo-Pop is restricted per RCW 82.14.330 for criminal justice purposes for non-recurring expenditures, which may also be used for criminal judicial purposes.

RCW 82.14.330 (2) (a) (ii) allocates 54 percent to innovative law enforcement strategies, programs to help at-risk children or child abuse victim response programs and programs designed to reduce the level of domestic violence or to provide counseling for domestic violence victims. The funds for these areas are distributed by the Office of the State Treasurer on a strictly per capita basis. While there is a requirement that these funds be spent in these specific areas, there is not a requirement of how much must be spent in each area. All of the distribution could be spent in one area if the city wishes.

- Criminal Justice Special Programs
  - The Criminal Justice Special Programs, formerly referred to as CTED Funds is restricted per RCW 82.14.330 (2)(b) for Innovative Law Strategies, At-Risk Children, Child Abuse Prevention Programs, and Domestic Violence Prevention Programs.
- Dui Cities
  - Dui Cities and Criminal Justice Sales tax may be used for criminal justice purposes with a broad use of these funds.

The city also receives 1% sales tax for Local Criminal Justice which may be used for criminal justice purposes as law enforcement deems necessary. Currently the city is utilizing the local criminal justice funds for two new patrol vehicles.

The ending restricted fund balance of the criminal justice dollars for criminal justice purposes will be transferred from the General Fund to the Criminal Justice Fund in January 2016.

**CITY OF NAPA VINE 2016 ADOPTED BUDGET**

**CRIMINAL JUSTICE FUND 110**

**SUMMARY BY REVENUE TYPE AND EXPENDITURE BY DEPARTMENT**

<b>BEGINNING FUND</b>	<b>Adopted</b>	<b>Actual</b>	<b>Amended</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>BALANCE:</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
January 1	-	-	-	-	-	N/A
<b>REVENUES</b>	<b>Adopted</b>	<b>Actual</b>	<b>Amended</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
<b>Taxes:</b>						
Local Criminal Justice					26,250	N/A
<b>Total Taxes</b>					<b>26,250</b>	N/A
<b>State Shared Revenues:</b>						
CJ LoPop					1,000	N/A
CJ Special Programs					1,780	N/A
CJ DUI & Other Assistance					325	N/A
<b>Total State Entitle Revenues</b>					<b>3,105</b>	N/A
Miscellaneous Revenue-Sale Surplus			1,350	1,350		
<b>TOTAL REVENUES</b>			<b>1,350</b>	<b>1,350</b>	<b>29,355</b>	N/A
Transfer In (GF Restricted \$)				-	49,350	N/A
<b>TOTAL REVENUES &amp; TRANSFERS-IN</b>			<b>1,350</b>	<b>1,350</b>	<b>78,705</b>	N/A
<b>EXPENDITURES</b>						
Police Operations					2,500	N/A
Crime Prevention					3,000	N/A
Training					1,500	N/A
Traffic Police - DUI Enforcement					3,135	N/A
Capital Equipment					16,950	N/A
<b>TOTAL EXPENDITURES</b>					<b>27,085</b>	N/A
Transfers Out					10,025	N/A
<b>TOTAL APPROPRIATIONS</b>					<b>37,110</b>	N/A
<b>ENDING FUND BALANCE:</b>						
December 31				1,350	41,595	

## CAPITAL PROJECT FUND TYPES

Capital project funds account for financial resources which are designated for the acquisition, construction, renovation, or major maintenance of general government capital assets.

### PROJECT PLANNING FUND

This fund is used to account for the money collected from the second quarter percent real estate excise tax (REET) authorized under RCW 82.46.035 (2). Previously, these proceeds were required to be used for “public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks. However, with the passage of HB 1953 in 2011; a city or county may use thirty-five percent (35%) of available funds under this section, for operations and maintenance of existing capital projects from June 30, 2012, until December 31, 2016.

<b>CITY OF NAPA VINE 2016 ADOPTED BUDGET</b>						
<b>PROJECT PLANNING</b>						
<b>SUMMARY BY REVENUE TYPE AND EXPENDITURES</b>						
<b>BEGINNING FUND</b>	<b>Amended</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Change</b>
<b>BALANCE:</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
<b>January 1</b>	<b>68,444</b>	<b>76,523</b>	<b>59,863</b>	<b>63,443</b>	<b>35,443</b>	<b>-40.79%</b>
	<b>Amended</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Change</b>
<b>REVENUES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
REET Taxes	13,000	9,040	12,460	21,192	10,270	-17.58%
Investment Interest	60	57	155	192	140	-9.68%
<b>Total Revenue</b>	<b>13,060</b>	<b>9,097</b>	<b>12,615</b>	<b>21,384</b>	<b>10,410</b>	<b>-17.48%</b>
Transfers In	0	0	0	0	0	N/A
<b>REVENUE TOTALS</b>	<b>13,060</b>	<b>9,097</b>	<b>12,615</b>	<b>21,384</b>	<b>10,410</b>	<b>-17.48%</b>
	<b>Amended</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Change</b>
<b>EXPENDITURES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
Planning	0	21,472	10,000	4,511	10,500	5.00%
Economic Development	35,000	705	35,000	35,397	22,500	-35.71%
<b>TOTAL EXPENDITURES</b>	<b>35,000</b>	<b>22,176</b>	<b>45,000</b>	<b>39,907</b>	<b>33,000</b>	<b>-26.67%</b>
	<b>Amended</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Change</b>
<b>ENDING FUND BALANCE:</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
<b>December 31</b>	<b>46,504</b>	<b>63,443</b>	<b>27,478</b>	<b>44,920</b>	<b>12,853</b>	<b>-53.22%</b>

# PROPRIETARY FUND TYPES

Proprietary funds are used to account for a government's business-type activities.

## ENTERPRISE FUNDS

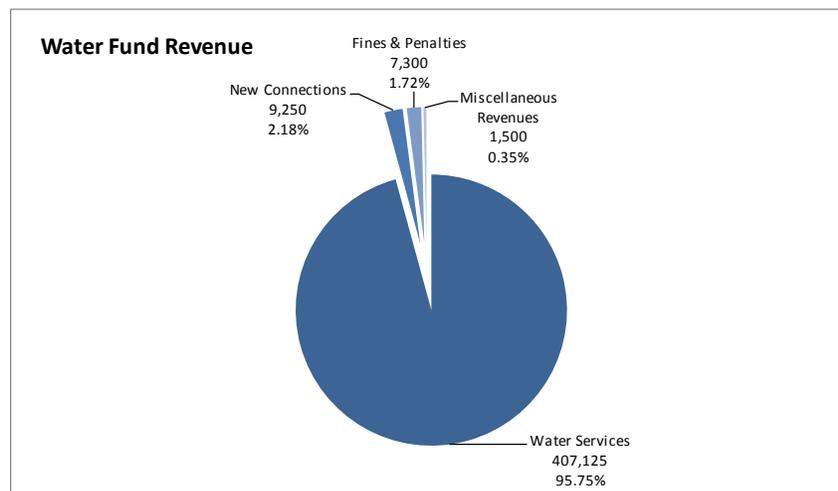
Enterprise funds account for resources that are supported with user fees for goods or services, such as water service, wastewater (sewer) service, which provides a service to customers.

## WATER FUND

This fund is used to account for the operations of the City's water utility.

### Water Fund Revenues

- Goods & Services:
  - Water Service (Rates have not increased since 2010)
  - Water Connection Fees (No fee increase for 2016; 50% of connection fee is recorded in the Water Fund and 50% in the Water System Improvement Fund)
- Fines & Penalties:
  - Late Fees - Ordinance #516 established new terms of the billing cycle adopted 12/6/2012. (Rate changed on 1/1/13, to 10% of balance owed as of the 26<sup>th</sup> of the billing month). Fee is based on the balance due for the water service.
  - Shut off Fees (Shorter time frame for customers to pay on account established in 2013)
- Other Fees (Provide landlord with copies of tenant's utility bill & any other non-usage fees)
- Miscellaneous Revenue:
  - Investment Interest
  - Miscellaneous Revenue



<b>CITY OF NAPAVINE 2016 ADOPTED BUDGET</b>						
<b>WATER FUND</b>						
<b>SUMMARY BY REVENUE TYPE AND EXPENDITURES</b>						
<b>BEGINNING FUND</b>	<b>Amended</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>BALANCE:</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
January 1	421,187	554,018	658,805	662,501	650,596	-1.25%
<b>REVENUES</b>						<b>15-16</b>
Goods and Services	364,350	370,804	456,175	390,684	416,375	-8.72%
Fines & Penalties	9,700	10,974	9,735	7,572	7,300	-25.01%
Miscellaneous Revenues	1,710	1,852	2,390	2,863	1,500	-37.24%
<b>Total Revenues</b>	<b>375,760</b>	<b>383,630</b>	<b>468,300</b>	<b>401,120</b>	<b>425,175</b>	<b>-9.21%</b>
Transfers In (Internal Service)	16,786	16,786	0	0	0	N/A
<b>Total Revenues &amp; Transfers</b>	<b>392,546</b>	<b>400,416</b>	<b>468,300</b>	<b>401,120</b>	<b>425,175</b>	<b>-9.21%</b>
<b>EXPENDITURES</b>						
Engineering	8,000	0	2,500	2,070	3,500	40.00%
Administration	200,755	175,543	225,655	216,557	255,485	13.22%
Maintenance	72,000	16,107	61,000	43,662	53,750	-11.89%
Utility Operating Expenditures	114,305	23,348	33,805	28,414	47,350	40.07%
<b>Total Enterprise Expenses</b>	<b>395,060</b>	<b>214,998</b>	<b>322,960</b>	<b>290,703</b>	<b>360,085</b>	<b>11.50%</b>
<b>LONG-TERM DEBT:</b>						
PPWTF - Water System Upgrade (99/00)	16,095	15,952	16,095	15,749	15,655	-2.73%
USDA - Water Reservoir	22,715	22,710	22,715	22,710	22,715	0.00%
Dept of Ecology-Stormwater Study	2,435	2,420	2,435	2,420	2,420	-0.62%
<b>Total Debt</b>	<b>41,245</b>	<b>41,081</b>	<b>41,245</b>	<b>40,879</b>	<b>40,790</b>	<b>-1.10%</b>
Capital Expenditures	21,490	9,854	15,000	10,914	12,500	-16.67%
<b>Total Operating Budget</b>	<b>457,795</b>	<b>265,934</b>	<b>379,205</b>	<b>342,496</b>	<b>413,375</b>	<b>9.01%</b>
Transfers Out	26,000	26,000	101,000	101,000	111,220	10.12%
<b>Total Expenditures</b>	<b>483,795</b>	<b>291,934</b>	<b>480,205</b>	<b>443,496</b>	<b>524,595</b>	<b>9.24%</b>
<b>ENDING FUND BALANCE</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
DECEMBER 31	329,938	662,501	646,900	620,125	551,176	-14.80%
<i>* PWTF Water System Upgrade (95) final payment in 2013</i>						
Capital Reserve (Internal Service)		8,422		0	0	

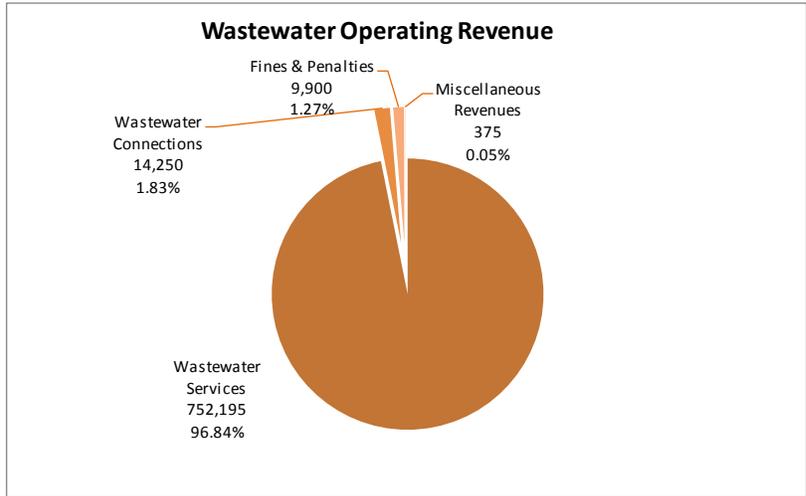
Capital Expenditures include Heavy Equipment \$7,500, Vehicles & Equipment \$5,000  
Transfers: \$100,000 excess balance to Water Capital Improvement Fund, \$1,000 to Unemployment Fund, city assessment LID 2011-1 Bond Redemption \$10,220 consisting of a onetime fee for Well #6 property \$2,685 and annually \$7,535 for LID Latecomer payback.

## WASTEWATER FUND

This fund is used to account for the operations of the City's wastewater (sewer) utility.

### Wastewater Fund Revenue

- Goods & Services:
  - Wastewater Service (Rates were increased in 2015 which became effective on the August billing) Base rates were increased from \$47 per month to \$58 per month and the consumption rate for customers using 0-3,499 CF is \$4.50 per 100 CF and customers using greater than 3,500 CF is \$5.00 per 100 CF.
  - Wastewater connection Fee (No fee increase for 2016, 50% of connection fee is receipted into the Wastewater Fund and 50% in the Wastewater System Improvement Fund)
- Fines & Penalties
  - Late Charge Fees – Ordinance #516 established new terms of the billing cycle adopted 12/6/2012. (Rate changed on 1/1/13, to 10% of balance owed as of the 26<sup>th</sup> of the billing month). Fee is based on the balance due for the wastewater service.
- Miscellaneous Revenue:
  - Investment Interest
  - Miscellaneous



<b>CITY OF NAPA VINE 2016 ADOPTED BUDGET</b>						
<b>WASTEWATER FUND</b>						
<b>SUMMARY BY REVENUE TYPE AND EXPENDITURES</b>						
<b>BEGINNING FUND</b>	<b>Amended</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>BALANCE:</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
<b>January 1</b>	<b>67,532</b>	<b>91,939</b>	<b>110,425</b>	<b>131,128</b>	<b>139,218</b>	<b>26.07%</b>
	<b>Amended</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>REVENUES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
Goods and Services	631,250	614,622	688,630	666,795	766,445	11.30%
Fines & Penalties	8,000	9,856	8,500	9,707	9,900	16.47%
Miscellaneous Revenues	280	146	475	1,051	375	-21.05%
<b>Total Revenue</b>	<b>639,530</b>	<b>624,624</b>	<b>697,605</b>	<b>677,553</b>	<b>776,720</b>	<b>11.34%</b>
Transfers In (Internal Service)	9,041	9,041	0	0	0	N/A
<b>Total Revenues</b>	<b>648,571</b>	<b>633,665</b>	<b>697,605</b>	<b>677,553</b>	<b>776,720</b>	<b>11.34%</b>
	<b>Amended</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>EXPENDITURES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
Engineering	5,000	0	2,500	0	3,500	40.00%
Administration	157,335	159,924	162,025	135,758	198,860	22.73%
Maintenance	37,000	4,873	26,500	2,523	28,500	7.55%
Utility Operating Expenditures	136,865	134,240	136,080	160,058	186,570	37.10%
<b>Total Operating Expenses</b>	<b>336,200</b>	<b>299,037</b>	<b>327,105</b>	<b>298,338</b>	<b>417,430</b>	<b>27.61%</b>
<b>LONG-TERM DEBT:</b>						
PPWTF -Rush Rd Force Main	62,110	61,552	62,110	60,535	60,450	-2.67%
12% Regional Wastewater Plant	208,035	208,034	258,300	208,034	208,035	-19.46%
<b>Total Debt</b>	<b>270,145</b>	<b>269,585</b>	<b>320,410</b>	<b>268,569</b>	<b>268,485</b>	<b>-16.21%</b>
Capital Expenditures	21,490	9,854	10,000	8,614	7,500	-25.00%
<b>Total Operating Budget</b>	<b>627,835</b>	<b>578,476</b>	<b>657,515</b>	<b>575,522</b>	<b>693,415</b>	<b>5.46%</b>
Transfers Out	16,000	16,000	32,000	32,000	21,265	-33.55%
<b>Total Expenditures</b>	<b>643,835</b>	<b>594,476</b>	<b>689,515</b>	<b>607,522</b>	<b>714,680</b>	<b>3.65%</b>
	<b>Amended</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>ENDING CASH BALANCE</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
<b>December 31</b>	<b>72,268</b>	<b>131,128</b>	<b>118,515</b>	<b>201,160</b>	<b>201,258</b>	<b>69.82%</b>
Capital Reserve (Internal)	9,041	677		0		

Capital Expenditures include Heavy Equipment \$7,500, Vehicles & Equipment \$5,000  
Transfers: \$20,000 Wastewater Capital Improvement Fund, \$1,000 Unemployment Fund, city assessment  
LID 2011-1 Bond Redemption \$265 consisting of a onetime fee for Rush Rd pump station.

## WATER DEPOSIT TRUST FUND

This fund is used to account for utility deposits placed with the City by utility customers, which are not funds that belong to the City. Ordinance 520 established the “customer” and/or “user” as the “property owner” and the responsible party for the utility billing on all properties, which was adopted on April 23, 2013. On April 23, 2013, the City Council eliminated the requirement of utility deposits with Ordinance 521 and the current deposits held by the city will remain until such time as the utility account is closed.

<b>CITY OF NAPAVINE 2016 ADOPTED BUDGET</b>						
<b>UTILITY DEPOSIT TRUST FUND</b>						
<b>SUMMARY BY REVENUE TYPE AND EXPENDITURES</b>						
<b>BEGINNING FUND</b>	<b>Budget</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>BALANCE:</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
<b>January 1</b>	<b>15,640</b>	<b>15,740</b>	<b>10,540</b>	<b>11,340</b>	<b>10,000</b>	<b>-32.61%</b>
Ordinance 521 on 4/23/13 suspended deposits	<b>Budget</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>REVENUES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
Utility Deposits	0	0	0	0	0	N/A
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
	<b>Budget</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>EXPENDITURES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
Refunds	500	1,078	540	278	500	8.00%
Transfers	15,140	3,322	10,000	847	9,500	-33.95%
<b>TOTALS</b>	<b>15,640</b>	<b>4,400</b>	<b>10,540</b>	<b>1,125</b>	<b>10,000</b>	<b>-32.61%</b>
	<b>Budget</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>ENDING FUND BALANCE</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
<b>DECEMBER 31</b>	<b>0</b>	<b>11,340</b>	<b>0</b>	<b>10,215</b>	<b>0</b>	<b>N/A</b>

## USDA BOND RESERVE FUND

This fund is used to account for the reserved amount required by USDA-Rural Development for the loan the City obtained in 1999 for the Reservoir Capital Project. The balance of this account must equal a one year payment in the amount of \$22,710. The funds in this account must remain for the life of the loan, which is anticipated to mature in 2039.

CITY OF NAPAVINE 2016 ADOPTED BUDGET						
USDA BOND RESERVE FUND						
SUMMARY BY REVENUE TYPE AND EXPENDITURES						
<b>BEGINNING FUND</b>	<b>Budget</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>BALANCE:</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
January 1	22,710	22,710	22,710	22,710	22,710	0.00%
	<b>Budget</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>REVENUES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
Transfers In	0	0	0	0	0	N/A
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
	<b>Budget</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>EXPENDITURES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
Transfers Out	0	0	0	0	0	N/A
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
	<b>Budget</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>ENDING FUND BALANCE</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
DECEMBER 31	22,710	22,710	22,710	22,710	22,710	0.00%
<b>Hold in reserve until debt is paid in full, per amortization schedule this will be June 2039</b>						

## PROPRIETARY CAPITAL FUNDS

These funds account for capital projects to upgrade the water system, referred to as Water System Improvement Fund and the wastewater system referred to as the Wastewater System Improvement Fund.

### WATER SYSTEM IMPROVEMENT FUND

This fund is to account for capital expenditures to upgrade the water system, which funds are supported from 50% of connection fees for new connections to the water system and an infrastructure fee of \$1,000 per connection and transfers from the Water Fund.

<b>CITY OF NAPA VINE 2016 ADOPTED BUDGET</b>						
<b>WATER SYSTEM IMPROVEMENT FUND</b>						
<b>SUMMARY BY REVENUE TYPE AND EXPENDITURES</b>						
<b>BEGINNING FUND</b>	<b>Amended</b>	<b>Actual</b>	<b>Amended</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>BALANCE:</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
<b>January 1</b>	<b>342,783</b>	<b>340,357</b>	<b>368,372</b>	<b>373,893</b>	<b>336,753</b>	<b>-8.58%</b>
	<b>Amended</b>	<b>Actual</b>	<b>Amended</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>REVENUES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
Miscellaneous Revenue:						
Investment Interest	220	276	760	931	760	0.00%
<b>Total Miscellaneous</b>	<b>220</b>	<b>276</b>	<b>760</b>	<b>931</b>	<b>760</b>	<b>0.00%</b>
Capital Contributions:						
Water Connection Fees	9,250	10,350	48,100	20,600	9,250	-80.77%
Water Infrastructure	5,000	5,000	26,000	9,000	5,000	-80.77%
<b>Total Capital Contributions</b>	<b>14,250</b>	<b>15,350</b>	<b>74,100</b>	<b>29,600</b>	<b>14,250</b>	<b>-80.77%</b>
<b>Total Revenues</b>	<b>14,470</b>	<b>15,626</b>	<b>74,860</b>	<b>30,531</b>	<b>15,010</b>	<b>-79.95%</b>
Transfers In	25,000	25,000	100,000	100,000	100,000	0.00%
<b>Total Revenues &amp; Transfers</b>	<b>39,470</b>	<b>40,626</b>	<b>174,860</b>	<b>130,531</b>	<b>115,010</b>	<b>-34.23%</b>
	<b>Amended</b>	<b>Actual</b>	<b>Amended</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>EXPENDITURES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
Interfund Loan/Bond Redemption Fund			77,350	77,346	-	N/A
Capital Expenditures:						
Capital Software		7,090	-	4,312		N/A
Land & Land Improvements			12,000	449	10,000	-16.67%
Professional Services			-	4,817		N/A
Water Rights			100,000	-	100,000	0.00%
Water System Improvements	200,000	-	100,000	13,660	100,000	0.00%
<b>Total Capital Expenditures</b>	<b>200,000</b>	<b>7,090</b>	<b>289,350</b>	<b>23,238</b>	<b>210,000</b>	<b>-27.42%</b>
Transfers Out		-	-			N/A
<b>Total Expenditures</b>	<b>200,000</b>	<b>7,090</b>	<b>289,350</b>	<b>100,584</b>	<b>210,000</b>	<b>-27.42%</b>
	<b>Amended</b>	<b>Actual</b>	<b>Amended</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>ENDING FUND BALANCE</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
<b>DECEMBER 31</b>	<b>182,253</b>	<b>373,893</b>	<b>253,882</b>	<b>403,839</b>	<b>241,763</b>	<b>-4.77%</b>

## LID 2011-1 (RUSH ROAD WATER PROJECT)

This Fund accounts for the capital project funded with resources from the Drinking Water State Revolving Fund (DWSRF) through the Public Works Board (PWB) and the Department of Commerce, Office of Drinking Water as an Indirect Federal Grant. This source of revenue is a 50% grant and 50% loan. The loan repayment will be established through a LID (Local Improvement District) where property owners benefitting from this project will be assessed their share of the loan amount. The total project cost is estimated at \$2,832,000. The construction project was completed in August 2015, with an extension to close out the project on November 30, 2015. The final assessment roll is in the hearing process before the city council acting as the hearing board for the Local Improvement District (LID). Once the entire process is complete the city will draw down the remaining 10% of the award from the Drinking Water State Revolving Fund (DWSRF) through the Public Works Board (PWB) and the Department of Commerce, Office of Drinking Water as an Indirect Federal Grant/Loan.

CITY OF NAPA VINE 2016 ADOPTED BUDGET						
LID 2011-1						
SUMMARY BY REVENUE TYPE AND EXPENDITURES						
<b>BEGINNING FUND</b>	Amended	Actual	Amended	Actual	ADOPTED	% Chg
<b>BALANCE:</b>	2014	2014	2015	2015	2016	15-16
January 1	141,880	-13,222	0	-2,293		-9.32%
	Amended	Actual	Amended	Actual	ADOPTED	% Chg
<b>REVENUES</b>	2014	2014	2015	2015	2016	15-16
State/Federal Grants	2,470,032	1,718,213	856,705	709,614	0	69.56%
<b>TOTALS</b>	<b>2,470,032</b>	<b>1,718,213</b>	<b>856,705</b>	<b>709,614</b>	<b>0</b>	<b>69.56%</b>
	Amended	Actual	Amended	Actual	ADOPTED	% Chg
<b>EXPENDITURES</b>	2014	2014	2015	2015	2016	15-16
Administrations	9,000	585	6,610	31	0	6.50%
Professional Services	185,320	127,160	49,600	39,654	0	68.62%
Capital Outlay	2,131,415	1,579,539	667,125	667,637	0	74.11%
Debt Service	131,075	0	131,075	0	0	0.00%
<b>Total Expenditures</b>	<b>2,456,810</b>	<b>1,707,284</b>	<b>854,410</b>	<b>707,321</b>	<b>0</b>	<b>69.49%</b>
Transfers Out	0	0				N/A
<b>TOTAL EXPENDITURE</b>	<b>2,456,810</b>	<b>1,707,284</b>	<b>854,410</b>	<b>707,321</b>	<b>0</b>	<b>69.49%</b>
	Amended	Actual	Amended	Actual	ADOPTED	% Chg
<b>ENDING FUND BALANCE</b>	2014	2014	2015	2015	2016	15-16
DECEMBER 31	155,102	-2,293	2,295	0	0	-1.48%
Budget Amendment needed project is complete						

## LID 2011-1 REDEMPTION FUND

This fund accounts for the loan repayment established through a LID (Local Improvement District). Property owners assessments are based on buildable square footage of land (wetlands and stream buffers removed) with the property owners paying back 50% of the project cost (since WSDOH/Commerce is making 50% of the loan forgivable, basically a 50% grant). The project included installing water main, equipping a well, constructing a booster pump station and a water storage reservoir. The total project cost was \$2,832,000, resulting in a loan repayment of \$1,416,000 at a 1% interest rate over a 20 year period. At this time there was a public hearing scheduled for the final assessment to property owners for October 27, 2015, which was continued to November 24, 2015. The first installment of assessments on the assessment roll shall become due and payable during the 30-day period succeeding the date one year after the date of first publication by the City Treasurer of notice that the assessment roll is in her hands for collection and annually thereafter each succeeding installment shall become due and payable in like manner. The first loan installment was due on October 1, 2015, which the city was granted an extension to November 30, 2015 any late fee assessments were waived. The city took an Interfund Loan from the Water System Improvement Fund in the amount of \$77,345.89 authorized by Ordinance 544 to comply with the loan terms with Department of Commerce Public Works Trust Fund.

<b>CITY OF NAPA VINE 2016 ADOPTED BUDGET</b>						
<b>LID 2011-1 BOND REDEMPTION FUND 415</b>						
<b>SUMMARY BY REVENUE TYPE AND EXPENDITURES</b>						
<b>BEGINNING FUND</b>	<b>Amended</b>	<b>Actual</b>	<b>Amended</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>BALANCE:</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
<b>January 1</b>				0		
	<b>Amended</b>	<b>Actual</b>	<b>Amended</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>REVENUES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
Governmental Grants				149,148		
Assessment Penalties						
Interest Assessment						
Assessment Principal			1,000	54,986	66,865	N/A
Charges/lieu of assessment						
Interfund Loan			77,345	77,346		N/A
Transfers In					10,485	N/A
<b>Total Revenues</b>			<b>78,345</b>	<b>281,479</b>	<b>77,350</b>	<b>N/A</b>
	<b>Amended</b>	<b>Actual</b>	<b>Amended</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>EXPENDITURES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
Debt Redemption			64,855	64,855	64,855	N/A
Interest			12,495	12,491	12,495	N/A
Other Debt Service Costs			-			
<b>Total Expenditures</b>			<b>77,350</b>	<b>77,346</b>	<b>77,350</b>	<b>N/A</b>
	<b>Amended</b>	<b>Actual</b>	<b>Amended</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Chg</b>
<b>ENDING FUND BALANCE</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
<b>DECEMBER 31</b>			<b>995</b>	<b>204,133</b>	<b>-</b>	<b>N/A</b>
<i>Note: After public hearing &amp; adoption of LID Ordinance, assessments will be updated</i>						

## EXIT 71 IMPROVEMENT FUND

This fund will be used to account for activity to extend water and sewer services down along Forest Napavine Road to Exit 71. The city is considering forming a utility improvement district to finance the project. The city received a \$30,000 indirect federal grant from Environmental Protection Agency and Department of Health for a feasibility study on forming a LID in September 2015. The city accepted a Pre-Construction Loan in the amount of \$300,000 with Department of Commerce/Public Works Trust Fund in regards to the Local Improvement District for this area at a 1.5% interest rate.

### Exit 71 Improvement Revenues

- Intergovernmental Revenue
  - Department of Health Federal Indirect Grant for benefit analysis.
  - Pre-Construction Loan with Department of Commerce/Public Works Trust Fund for formation of Local Improvement District (LID) formation and design down to Exit 71.

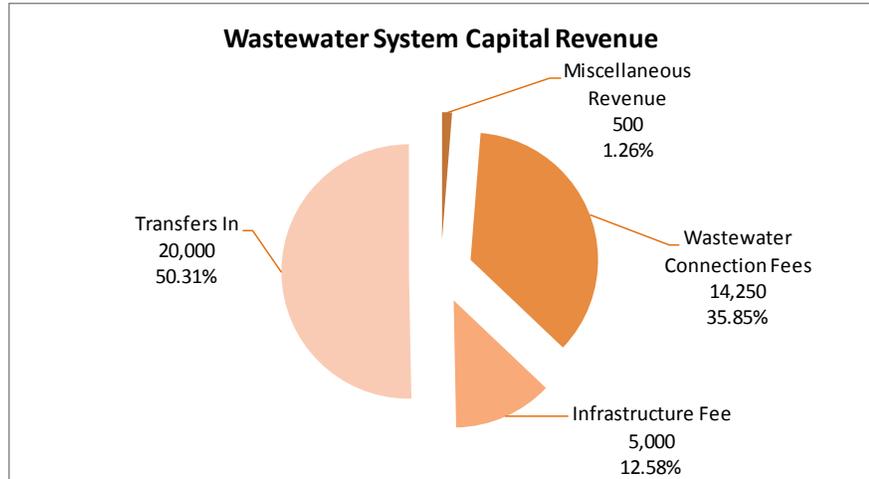
CITY OF NAPAVINE 2016 ADOPTED BUDGET						
EXIT 71 IMPROVEMENT FUND 410						
SUMMARY BY REVENUE TYPE AND EXPENDITURES						
BEGINNING FUND	Amended	Actual	Amended	Actual	ADOPTED	% Chg
BALANCE:	2014	2014	2015	2015	2016	15-16
January 1				0	-	
	Amended	Actual	Amended	Actual	ADOPTED	% Chg
REVENUES	2014	2014	2015	2015	2016	15-16
DOH/EPA Federal Grant			30,000	0	30,000	N/A
Pre-Construction Loan					300,000	N/A
<b>Total Revenues</b>			30,000	0	330,000	
	Amended	Actual	Amended	Actual	ADOPTED	% Chg
EXPENDITURES	2014	2014	2015	2015	2016	15-16
Professional Services			30,000	108	330,000	N/A
<b>Total Expenditures</b>			30,000	108	330,000	N/A
	Amended	Actual	Amended	Actual	ADOPTED	% Chg
ENDING FUND BALANCE	2014	2014	2015	2015	2016	15-16
DECEMBER 31				(108)	-	N/A

## WASTEWATER SYSTEM IMPROVEMENT FUND

This fund accounts for the capital expenditures to upgrade the wastewater system, which funds are supported from 50% of connection fees for new connections to the wastewater system and an infrastructure fee of \$1,000 per connection.

### Wastewater System Improvement Revenue

- Capital Contributions
- Connection Fees
- Infrastructure Fees
- Miscellaneous Revenue
  - Investment Interest
  - Loan Interest
- Interfund Loan Repayment
- Transfers In



CITY OF NAPAIVINE 2016 ADOPTED BUDGET						
WASTEWATER SYSTEM IMPROVEMENT FUND						
SUMMARY BY REVENUE TYPE AND EXPENDITURES						
BEGINNING FUND	Amended	Actual	Adopted	Actual	ADOPTED	% Chg
BALANCE:	2014	2014	2015	2015	2016	15-16
January 1	196,452	196,436	57,896	75,869	134,264	-70.53%
REVENUES	Amended	Actual	Adopted	Actual	ADOPTED	% Chg
	2014	2014	2015	2015	2016	15-16
Miscellaneous Revenue	380	325	625	701	500	64.47%
Wastewater Connection Fees	14,250	9,050	74,100	24,550	14,250	420.00%
Infrastructure Fee	5,000	3,000	26,000	8,000	5,000	420.00%
Interfund Loan Principle	26,670	26,667	26,670	26,720	0	0.00%
<b>Total Revenue</b>	<b>46,300</b>	<b>39,041</b>	<b>127,395</b>	<b>59,971</b>	<b>19,750</b>	<b>175.15%</b>
Transfers In	15,000	15,000	31,000	31,000	20,000	106.67%
<b>Total Revenues &amp; Transfers</b>	<b>61,300</b>	<b>54,041</b>	<b>158,395</b>	<b>90,971</b>	<b>39,750</b>	<b>158.39%</b>
EXPENDITURES	Amended	Actual	Adopted	Actual	ADOPTED	% Chg
	2014	2014	2015	2015	2016	15-16
Professional Services	40,000	34,163	0	800	0	N/A
Billing Software	12,500	7,090	0	0	0	N/A
Wastewater Improve Projects	140,000	133,356	100,000	6,733	50,000	-28.57%
<b>Total Operating Expenses</b>	<b>192,500</b>	<b>174,609</b>	<b>100,000</b>	<b>7,533</b>	<b>50,000</b>	<b>-48.05%</b>
ENDING CASH BALANCE	Amended	Actual	Adopted	Actual	ADOPTED	% Chg
	2014	2014	2015	2015	2016	15-16
December 31	65,252	75,869	116,291	159,307	124,014	78.22%

## FIDUCIARY FUND TYPES

Fiduciary Funds account for assets held by a government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) investment trust funds, (b) pension (and other employee benefit) trust funds, (c) private-purpose trust funds, and (d) agency funds.

### **UNEMPLOYMENT COMPENSATION (PRIVATE-PURPOSE TRUST FUND)**

This fund accounts for the accumulation of resources for unemployment compensation to qualified employees terminated from employment. The City is self-insured for unemployment benefits.

<b>CITY OF NAPAVINE 2016 ADOPTED BUDGET</b>						
<b>UNEMPLOYMENT COMPENSATION FUND</b>						
<b>SUMMARY BY REVENUE TYPE AND EXPENDITURES</b>						
<b>BEGINNING FUND</b>	<b>Adopted</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Change</b>
<b>BALANCE:</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
January 1	13,836	13,836	17,336	17,336	20,835	20.18%
	<b>Adopted</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Change</b>
<b>REVENUES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
Transfers In	3,500	3,500	3,500	3,500	3,500	0.00%
<b>Total Revenues</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>0.00%</b>
	<b>Adopted</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Change</b>
<b>EXPENDITURES</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
Unemployment Compensation	15,000	-	20,000	-	20,000	0.00%
<b>Total Expenditures</b>	<b>15,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>0.00%</b>
	<b>Adopted</b>	<b>Actual</b>	<b>Adopted</b>	<b>Actual</b>	<b>ADOPTED</b>	<b>% Change</b>
<b>Ending FUND Balance</b>	<b>2014</b>	<b>2014</b>	<b>2015</b>	<b>2015</b>	<b>2016</b>	<b>15-16</b>
December 31	2,336	17,336	836	20,836	4,335	418.54%

### **MUNICIPAL COURT TRUST FUND**

The Municipal Court Trust Fund is used for reporting purposes to account for the monetary transactions of the Napavine Municipal Court.

# AGENCY FUND TYPES

## AGENCY FUNDS

**The City Agency Fund** –is used to report resources held by the government in a purely custodial capacity (assets and liabilities). Agency funds typically involve only the receipts, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

## CITY AGENCY FUND

This fund is used primarily to account for municipal court funds of the state share of court fines and crime victim court fines that is remitted to Lewis County Treasurer. This fund also accounts for state share of the building permit fees, concealed pistol license, state sales tax and leasehold excise tax and Community Park Deposit fund.

*\*These transactions were previously reported in the General Fund as Non-Revenues and Non-Expenditures.*

# DEBT SCHEDULE

SCHEDULE OF LONG TERM DEBT									
2016 ADOPTED BUDGET									
Loan/Year & Project/Fund#/Interest Rate	Original Loan Amt	Bal 1/1/2015	Payments 2015	2016	2017	2018	2019	2020-2049	Final Year
<b>Color Key: GENERAL FUND    STREET    WATER    WASTEWATER (SEWER)</b>									
<b>General Fund</b>									
USDA-RD-GO Bond/2009-City Hall Purchase/001/4.375%	1,125,000	1,066,445	59,828	59,828	59,828	59,858	59,828	1,914,496	2049
Lending Network GO/2009-City Hall Purchase/001/5.5%	125,000	103,542	10,318	10,318	10,318	10,318	10,318	119,521	2029
Hincklease Capital Lease Patrol Car 1	30,621	20,491	7,655	7,655	-	-	-	-	2016
Hincklease Capital Lease Patrol Car 2	34,652	-	7,981	7,981	7,981	7,981	14,481	-	2019
<b>Total General Fund Loans</b>	<b>1,250,000</b>	<b>1,169,987</b>	<b>85,782</b>	<b>85,782</b>	<b>78,127</b>	<b>78,157</b>	<b>84,627</b>	<b>2,034,017</b>	
<b>Water Fund</b>									
PW10-952-006 Rush Rd LID 2011-1	2,832,000	1,836,579	77,346	84,383	83,913	83,202	82,491	1,152,029	2034
PWTF/1998 - Reservoir #3/401/1%	506,500	60,768	60,997	61,552	60,997	60,443	-	-	2018
USDA -RD-1999 - 350,000 Gal Reservoir/401/3.25%	500,000	386,609	22,710	22,710	22,710	22,710	22,710	454,200	2039
Dept of Ecology/2004 -Stormwater Study/401/1.5%	40,617	20,299	2,420	2,420	2,420	2,420	2,420	9,678	2023
<b>Total Water Fund Loans</b>	<b>1,047,117</b>	<b>2,304,255</b>	<b>163,473</b>	<b>171,065</b>	<b>170,040</b>	<b>168,775</b>	<b>107,621</b>	<b>1,615,907</b>	
<b>Wastewater Fund</b>									
PWTF Loan/2004 - Rush Rd Force Main/406/1%	1,067,080	554,520	60,997	60,443	59,888	59,334	58,779	285,578	2024
City of Chehalis/2008 - 12% Regional Wastewater Plant/406/0.5%	4,160,675	2,912,472	208,034	208,034	208,034	208,034	208,034	1,872,304	2028
<b>Total Wastewater Loans</b>	<b>5,227,755</b>	<b>3,466,992</b>	<b>269,031</b>	<b>268,477</b>	<b>267,922</b>	<b>267,368</b>	<b>266,813</b>	<b>2,157,882</b>	
<b>CITY INTERFUND LOANS</b>									
LID 2011-1 Bond Redemption	77,346	-	-	77,346					
Street Preservation Loan/2012/0.20%	80,000	26,720	26,720	-	-				2015
<b>Total Street Loans</b>	<b>80,000</b>	<b>26,720</b>	<b>26,720</b>	<b>-</b>	<b>-</b>				

## SCHEDULE OF TRANSFERS

<b>CITY OF NAPA VINE</b>			
<b>2016 ADOPTED BUDGET</b>			
<b>SCHEDULE OF TRANSFERS</b>			
TRANSFERS IN	AMOUNT	TRANSFERS OUT	AMOUNT
General Fund	10,025	Criminal Justice Fund	10,025
Street Fund	48,000	General Fund	48,000
Street Improvement Fund	8,000	Street Fund	8,000
Criminal Justice Fund	49,350	General Fund	49,350
Water System Improvement Fund	100,000	Water Fund	100,000
Wastewater System Improvement Fund	20,000	Wastewater Fund	20,000
LID 2011-1 Redemption Fund	10,485	Water Fund	10,220
		Wastewater Fund	265
Unemployment Compensation Fund	3,500	General Fund	1,000
		Street Fund	500
		Water Fund	1,000
		Wastewater Fund	1,000
<b>Total Transfers In</b>	<b>249,360</b>	<b>Total Transfers Out</b>	<b>249,360</b>
Recap by Fund:			
General Fund	10,025	General Fund	98,350
Street Fund	48,000	Street Fund	8,500
Street Improvement Fund	8,000	Street Improvement Fund	-
Criminal Justice Fund	49,350	Criminal Justice Fund	10,025
Water Fund	-	Water Fund	111,220
Water System Improvement Fund	100,000	Water System Improvement Fund	-
Wastewater Fund	-	Wastewater Fund	21,265
Wastewater System Improvement Fund	20,000	Wastewater System Improvement Fund	-
LID 2011-1 Redmeption Fund	10,485	LID 2011-1 Redmeption Fund	-
Unemployment Compensation Fund	3,500	Unemployment Compensation Fund	-
<b>Total by Fund</b>	<b>249,360</b>		<b>249,360</b>

## SALARY SCHEDULE

The salary and hourly amounts DO NOT include any cost-of-living raises for all employees in the teamsters bargaining unit and non-union department heads and part-time employees.

<b>2016 SALARY SCHEDULE</b>						
Union Positions	Step A	Step B	Step C	Step D	Step E	FTE
Classification	0-6 mos	7-12 mos	13-24 mos	25-36 mos	37+ mos	FTE
PW Superintendent	3,293	3,521	3,634	3,748	3,861	0
Patrol Officer	2,869	3,028	3,268	3,588	3,825	1
Utility Worker	2,693	2,852	3,091	3,205	3,649	1.4
Court Administrator	3,186	3,314	3,546	3,758	4,021	0.8
Building Inspector	3,293	3,521	3,634	3,748	3,861	0.6
Police Clerk	2,347	2,470	2,646	2,896	3,091	0
Billing Clerk	2,218	2,341	2,517	2,767	2,962	0.6
Administrative Assistant	2,218	2,341	2,517	2,767	2,962	1
<b>DEPARTMENT HEADS:</b>						
		<u>SALARY</u>			<u>FTE</u>	
Community Development Director		\$3,399.94	39.23 HR		0.5	20 hrs wk
City Clerk		\$2,400.67	27.70 HR		0.5	20 hrs wk
City Treasurer		\$3,840.97	27.70 HR		0.8	32 hrs wk
Public Works Director		\$4,801.34	27.70 HR		1	40 hrs wk
Police Chief		\$5,066.97	29.23 HR		1	40 hrs wk
City Attorney		Contracted (\$1,500 month)				
Municipal Court Judge		Contracted (\$1,100 month)				
<b>Police Department:</b>						
		<u>HOURLY RATE</u>			<u>FTE</u>	
Police Clerk - PT (19 hours per week)		\$13.50 hr			0.475	19 hrs wk
<b>Union Positions:</b>						
		<u>Salary</u>	<u>Hour rate</u>		<u>FTE</u>	
Patrol Officer		3,531.20	\$ 22.07		1	40 hrs wk
Utility Worker #1		2,695.68	\$ 21.06		0.8	32 hrs wk
Utility Worker #2		1,491.84	\$ 15.54		0.6	24 hrs wk
Court Administrator		2,969.60	\$ 23.20		0.8	32 hrs wk
Building Inspector		2,013.12	\$ 20.97		0.6	24 hrs wk
Billing Clerk		1,393.92	\$ 14.52		0.6	24 hrs wk
Administrative Assistant		2,734.40	\$ 17.09		1	40 hrs wk

This salary schedule is based on a four weeks' pay, however the city pays employees bi-weekly with 26 pay periods annually.

# SALARY FUND ALLOCATION

City of Napavine										
Salary Allocation By Fund										
	2015					2016				
	Budget					Budget				
	General	Street	Water	Waste-water	Total	General	Street	Water	Waste-water	Total
	Fund	Fund	Fund	Fund	Total	Fund	Fund	Fund	Fund	Total
<b>NON-UNION POSITIONS</b>										
City Clerk	80%	0.0%	10%	10%	100%	50.0%	0.0%	25.0%	25.0%	100.0%
City Treasurer	50%	10%	25%	15%	100%	27.0%	15.0%	36.0%	22.0%	100.0%
Comm. Dev. Director	25%	25.0%	25.0%	25.0%	100%	24.0%	13.0%	42.0%	21.0%	100.0%
Public Works Clerk Jan - Apr	0%	15.0%	42.5%	42.5%	100%	0.0%	0.0%	0.0%	0.0%	0.0%
Police Chief	100%	0.0%	0.0%	0.0%	100%	100.0%				100.0%
Police Records Clerk	100%	0.0%	0.0%	0.0%	100%	100.0%				100.0%
Billing Clerk May - Dec	0%	0.0%	50.0%	50.0%	100%					0.0%
Public Works Director	25%	25.0%	25.0%	25.0%	100%	0.0%	33.3%	33.3%	33.3%	100.0%
Public Works Director Oct-Dec		33.3%	33.3%	33.3%	100%					
Public Works Superintendent	0%	33.3%	33.3%	33.3%	100%	0.0%	33.3%	33.3%	33.3%	100.0%
Note: PW Director split third each Street, Water, Sewer when Building Inspector was hired on 10/6/2015										
<b>UNION POSITIONS</b>										
Administrative Assistant	50%	25.0%	25.0%	0.0%	100%	35.0%	15.0%	30.0%	20.0%	100.0%
Billing Clerk	0.0%	0.0%	0.0%	0.0%	0%	0.0%	0.0%	50.0%	50.0%	100.0%
Police Chief	0.0%	0.0%	0.0%	0.0%	0%	0.0%	0.0%	0.0%	0.0%	0.0%
Patrol Officer	100.0%	0.0%	0.0%	0.0%	100%	100.0%				100.0%
Police Clerk	0.0%	0.0%	0.0%	0.0%	0%					0.0%
Court Administrator	100.0%	0.0%	0.0%	0.0%	100%	100.0%				100.0%
Building Inspector Jan - July	17.0%	16.5%	17.0%	16.5%	67.0%	25.0%	25.0%	25.0%	25.0%	100.0%
Code Enforcement	16.5%				16.5%					
Building Inspector Oct-Dec	25.0%	25.0%	25.0%	25.0%	100.0%					
Code Enforcement/Maint.	75.0%	25.0%	0.0%	0.0%	100.0%	30.0%				30.0%
Maintenance/Parks						30.0%	20.0%	10.0%	10.0%	70.0%
										0.0%
Utility Worker #1	0.0%	25.0%	75.0%	0.0%	100%		25.0%	75.0%		100.0%
Utility Worker #2 Jan- July 11	0.0%	25.0%	0.0%	75.0%	100%		25.0%		75.0%	100.0%
Note: 2015 PW Clerk Jan - April & Billing Clerk May - December										
Note: Utility Worker #2 Jan - June/Code Enforcement/Maintenance July - Dec										
Adopted 12/8/2015										