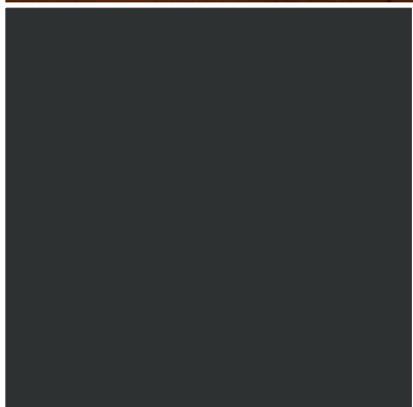
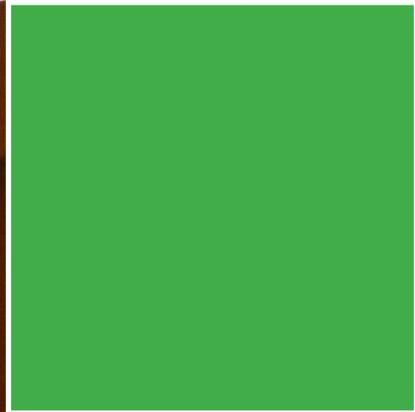
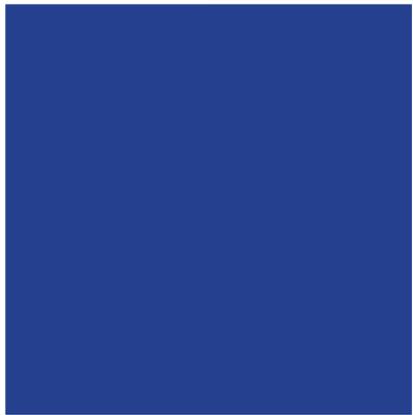


# Section IV: Other Funds



# Section IV : Other Funds

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# Section IV : Other Funds

## Overview



The *Budget by Fund* section provides summary information for each of the City's budgeted funds, other than the General Fund. Each fund includes a description or information about its purpose, the fund's primary revenues and expenditures, and a table detailing the fund's sources (revenues and other sources) and uses (expenditures or expenses and other uses).

**FUND CATEGORIES:** From a budgetary perspective, a fund is "an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying on specific activities or attaining certain objectives." The City of Fife divides its funds into the following categories:

### Operating Funds

General Fund (001): This fund is the general operating fund of the City and accounts for all activities not required to be accounted for in some other fund.

Special Revenue Funds: Special revenue funds account for the proceeds of specific revenue sources whose expenditures are legally restricted.

- Street Fund (101)
- Public Safety Fund (103)
- Stadium/Convention Tax Fund (104)
- Contingency Fund (105)
- Growth Management Fund (106)
- Criminal Justice Fund (107)
- D.A.R.E. Fund (108)
- Impact & Mitigation Fund (109)
- Drug Intervention Fund (110)
- Park Acquisition & Development Fund (111)
- Revenue Stabilization Fund (115)
- Miscellaneous Police Grants Fund (128)

Debt Service Funds: These funds account for the accumulation of resources for and the payment of general long-term debt, principal, interest, and related costs.

- 2007 LTGO Bond Fund/Street Construction (207)
- LID Guaranty (209)
- 1997 LTGO Bond Fund (213)

# Section IV : Other Funds

## Overview, Cont.



- 2011 LTGO Bond Fund (215)
- 2013 Consolidated LID #1 Fund (216)
- 2014 LTGO Bond Fund (217)

Capital Project Funds: These funds account for the acquisition or construction of major capital facilities except those financed by proprietary funds and trust funds.

- Street Construction (301)
- 66th Avenue E. LID (302)
- Recreational & Pedestrian Capital Facilities (303)
- Miscellaneous Capital Projects (305)

Enterprise Funds: These funds are used to report any activity for which a fee is charged to external users for goods or services. These funds are also used for capital projects related to utilities and other business activities.

- Water Utility Operating Fund (401)
- Water Utility Construction Fund (436)
- Sewer Utility Operating Fund (402)
- Sewer Utility Construction Fund (426)
- Storm Drainage Operating Fund (404)
- Storm Drainage Construction Fund (446)
- Parity Revenue Bond (405)

Internal Service Funds: The following funds account for business-like activities where goods or services are primarily provided to other departments or funds of the City on a cost-reimbursement basis.

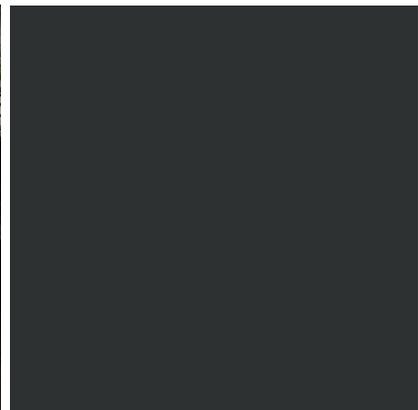
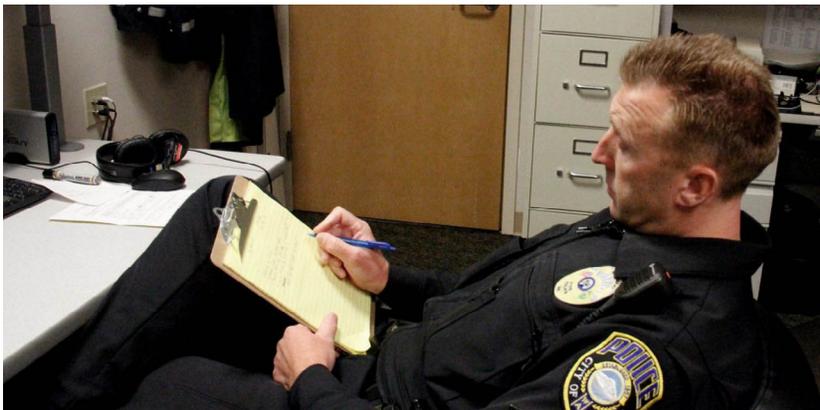
- Detention Services Fund (502)
- Fleet & Equipment Fund (504)
- Self-Insurance/Employee Benefits Fund (513)

Non-Annually Budgeted Funds: The following funds account for business-like activities where goods or services are primarily provided to other departments or funds of the City on a cost-reimbursement basis.

- Payroll Clearing Fund (631)
- Non-Revenue/Non-Expense Fund (635)



# Special Revenue Funds



# Section IV : Other Funds

## Street Operating Fund 101



### Purpose/Description:

The Street Operating Fund accounts for the activities associated with the provision of safe movement of both motorized and non-motorized vehicles, as well as pedestrians, within the City limits. Maintenance includes pavement, shoulder and sidewalk repairs; signs, street marking and traffic signals; vegetation and litter control; emergency response and snow and ice removal.

### 2013-2014 Key Accomplishments:

- Repaired damaged sidewalk panels on Highway 99, in front of Gull Station
- Repaired sinking roadway and three manholes along 54th Avenue at Wapato Creek overpass
- Ground down 18 sidewalk panels to eliminate trip hazards
- Painted all pavement markings to include 356 stop bars, 929 cross-walk bars, 518 directional arrows and 4 railroad markings.
- Completed the addition of sign locations, text and status into Geographic Information System (GIS).
- Installed additional school zone flashing lights along Valley Avenue and 54th Avenue.
- Assumed responsibility for planter strips along 70th Avenue, between Valley Avenue and 20th Street.
- Provided increased snow and ice control along the recently completed section of 70th Avenue, between Valley Avenue and 20th Street.

### 2015-2016 Goals & Objectives:

- Continue making pavement repairs as needed to the following streets:
  - a. Freeman Road from Valley Avenue, north to City limits
  - b. 34th and 46th Avenue, north of Highway 99
  - c. Valley Avenue, west of 70th Avenue
  - d. 23rd Avenue, west of 70th Avenue
- Continue line-trimming City guardrails
- Visual and GPS inspection of all City signage on a quarterly basis.
- Install school zone Photo-Enforcement Systems on Valley Avenue and 20th Street.
- Convert 70th Avenue/26th Street flashing beacons to signal.
- Assume responsibility for planter strips along 70th Avenue between 48th Street and Levee Road.
- Increase winter response in the vicinity of 20th Street and Port of Tacoma Road, due to a long-term detour in the area related to the WSDOT I-5/Puyallup River Bridge project.

# Section IV : Other Funds

## Street Operating Fund 101, cont.



- Increase winter response on 70th Avenue East, between 45th Avenue East and Levee Road after street widening.

### Workload Measures:

- Maintain approximately 48 linear miles of roadway and 35.5 miles of sidewalk.
- Repair pavement potholes and other damage using approximately 130 tons of 'hot' asphalt and 7.5 tons of 'perma patch' asphalt.
- Install and/or repair approximately 240 signs annually.
- Install and/or repair approximately 225 sign posts/bases annually.
- Install/refresh approximately 1,050 feet of pavement markings annually.
- Repaint approximately 48 linear miles of roadway striping annually.
- Maintain 15 separate signalized traffic intersection systems and all related appurtenances (137 signal heads, 432 LED lamps).
- Maintain 15 separate pedestrian signalized crosswalk movements (120 pedestrian heads, 116 actuator buttons).
- Maintain and repair all City owned streetlights (556) and parking lot security lights (76).
- Install and maintain seasonal banners and holiday displays (106).
- Flail mow approximately 100 miles of shoulder and public right-of-way annually.
- Mow approximately 250,000 square feet of land (approx. 5.7 acres) and landscaping strips one to four times per month.
- Snowplowing, sanding, emergency response as weather conditions dictate, or upon Police Department request.



# Section IV : Other Funds

## Street Operating Fund 101, cont.



Performance Measurements	2013-2014 Target	2013-2014 Actual	2015-2016 Target
Temporarily repair all surface potholes within next business day after being reported; permanently repair any substantial areas within 6 months (weather dependent).	100%	100%	100%
Percentage of signs installed in accordance with MUTCD guidelines	100%	100%	100%
Percent of time damaged signs are addressed within 48 hours of being reported	100%	100%	100%
Percent of time pavement markings are clear and visible	100%	100%	100%
Percent of time street striping is clear and visible	100%	100%	100%
Percent of time damaged pedestrian traffic appurtenances are addressed within 48 hours of being reported	100%	100%	100%
Percent of time damaged street lights/security lights are addressed within 1 week of being reported	100%	95%	100%
Provide monthly maintenance, testing, cleaning & monitoring for all 14 signals (168 services)	168 Svcs	168 Svcs	168 Svcs
Provide initial 'single pass' mowing of all shoulders by May 31st and subsequent 'full pass' mowing of entire ROW by July 31st of each year	100%	100%	100%
Provide seasonally adjusted mowing/trimming/edging of all sights, provide monthly or bi-monthly (weather dependent) care of all City owned landscaping strips	100%	100%	100%

Revenues	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	160,110	185,871	180,166	199,130	180,166
Intergovernmental	197,100	206,000	208,791	208,791	417,582
Charges for Services	1,863	2,000	2,000	2,000	4,000
Miscellaneous	5,649	2,768	2,800	2,800	5,600
Interfund Transfers In	466,856	528,993	565,500	598,400	1,163,900
Other Sources	20,609	-	-	-	-
<b>Available for Use</b>	<b>\$852,187</b>	<b>\$925,632</b>	<b>\$959,257</b>	<b>\$1,011,121</b>	<b>\$1,771,248</b>

Expenditures:					
	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Personnel	238,259	256,791	263,079	269,205	532,284
Operations & Maintenance	425,987	475,098	497,048	518,714	1,015,762
Capital Outlay	2,070	13,577	-	-	-
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>666,316</b>	<b>745,466</b>	<b>760,127</b>	<b>787,919</b>	<b>1,548,046</b>
Ending Fund Balance	185,871	180,166	199,130	223,202	223,202

<b>Total Expenditures and Other Uses</b>	<b>\$852,187</b>	<b>\$925,632</b>	<b>\$959,257</b>	<b>\$1,011,121</b>	<b>\$1,771,248</b>
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Revenues Over / (Under) Expenditures	25,761	(5,705)	18,964	24,072	43,036
<b>Ending Fund Balance</b>	<b>\$185,871</b>	<b>\$180,166</b>	<b>\$199,130</b>	<b>\$223,202</b>	<b>\$223,202</b>

# Section IV : Other Funds

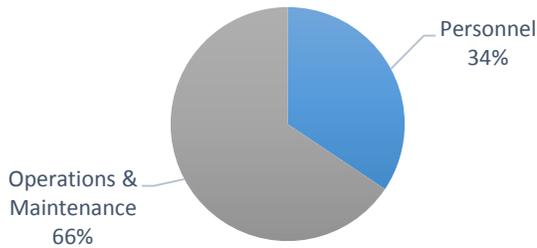
## Street Operating Fund 101, cont.



### 4-Year Revenue Comparison



### 2015/2016 Budget



Annual FTE	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Street Oper & Maint	2.80	2.80	2.80	2.80	2.80
	-	-	-	-	-
<b>Total</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>	<b>2.80</b>

Full Time Equivalent (FTE)



# Section IV : Other Funds

## Public Safety Fund 103



### Purpose/Description:

The purpose of the Public Safety Fund is to segregate, budget, expend and account for monies derived from the photo red light enforcement program, pursuant to Chapter 10.60 FMC. Expenditures from the public safety fund may only be used for the purpose of paying for the costs of the red light enforcement program, including the City's administrative costs; provided, however, if there are surplus monies in the fund, then the surplus monies may only be expended for the following purposes: (1) purchase and installation of school zone signs and lights; (2) pedestrian overpass/underpass design and construction costs; (3) sidewalk design and construction costs; (4) streetlight acquisition, operation and maintenance; (5) signalized pedestrian crosswalks; (6) the purchase, design and construction of pedestrian trails that serve to redirect pedestrian traffic off of streets with high traffic volumes; and (7) the design and construction of similar pedestrian safety oriented improvements.

Revenues	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	3,254,455	1,967,504	1,777,263	1,233,493	1,777,263
Intergovernmental	113,193	-	1,780,800	-	1,780,800
Fines & Penalties	2,506,832	1,700,000	1,700,000	1,700,000	3,400,000
Miscellaneous	811	300	300	300	600
Other Sources	-	-	204,082	-	204,082
<b>Available for Use</b>	<b>\$5,875,291</b>	<b>\$3,667,804</b>	<b>\$5,462,445</b>	<b>\$2,933,793</b>	<b>\$7,162,745</b>

<b>Expenditures:</b>					
Personnel	552,174	533,313	533,654	546,727	1,080,381
Operations & Maintenance	851,780	902,233	913,828	931,676	1,845,504
Capital Outlay	346,977	295,000	2,612,570	-	2,612,570
Debt Service	-	-	4,100	15,307	19,407
Interfund Transfers Out	2,156,856	159,993	164,800	169,700	334,500
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$3,907,787</b>	<b>\$1,890,539</b>	<b>\$4,228,952</b>	<b>\$1,663,410</b>	<b>\$5,892,362</b>
Ending Fund Balance	1,967,504	1,777,265	1,233,493	1,270,383	1,270,383
<b>Total Expenditures and Other Uses</b>	<b>\$5,875,291</b>	<b>\$3,667,804</b>	<b>\$5,462,445</b>	<b>\$2,933,793</b>	<b>\$7,162,745</b>
Revenues Over / (Under) Expenditures	(1,286,951)	(190,239)	(543,770)	36,890	(506,880)
<b>Ending Fund Balance</b>	<b>\$1,967,504</b>	<b>\$1,777,265</b>	<b>\$1,233,495</b>	<b>\$1,270,385</b>	<b>\$1,270,385</b>

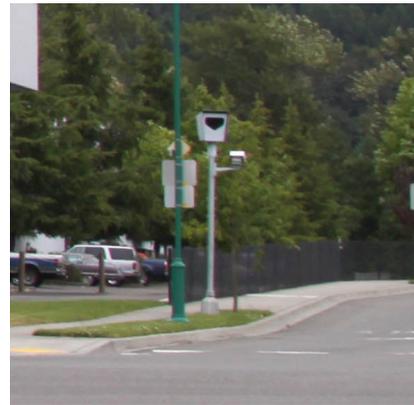


# Section IV : Other Funds

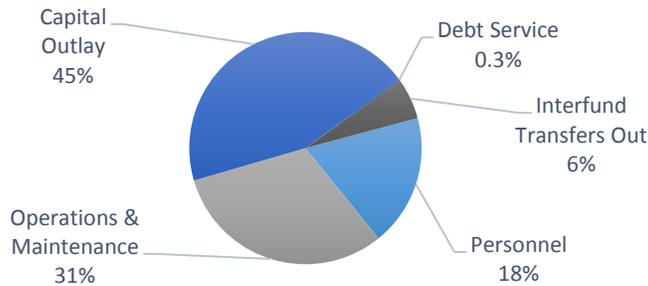
## Public Safety Fund 103, cont.



### 4-Year Revenue Comparison



### 2015/2016 Budget



Annual FTE	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Court	3.00	2.00	2.00	2.00	2.00
Police	4.00	4.00	4.00	4.00	4.00
<b>Total</b>	<b>7.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

Full Time Equivalent (FTE)



# Section IV : Other Funds

## Stadium/Convention Tax Fund 104



### Purpose/Description:

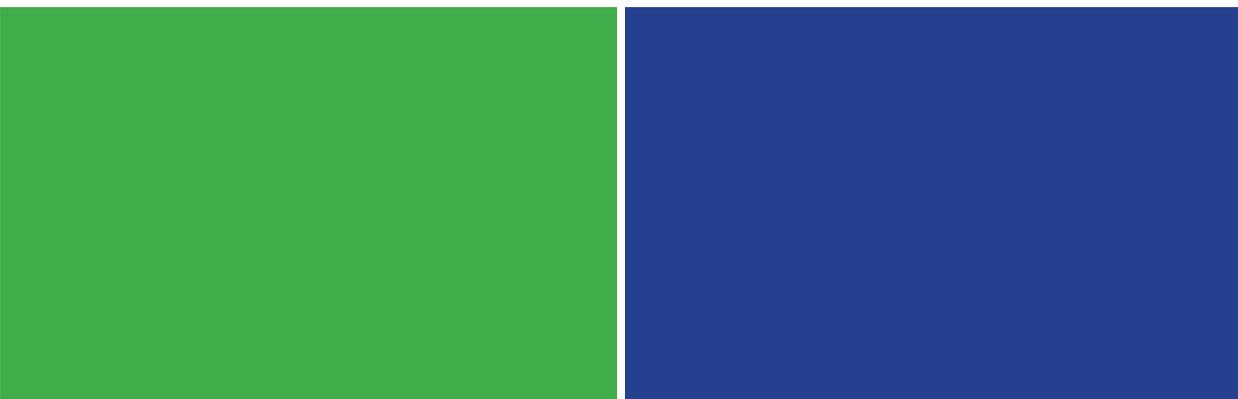
The Stadium & Convention Fund 104 funds are generated through Lodging Tax, which is a tax assessed on overnight stays at a lodging facility. After a biennial competitive grant process through the Lodging Tax Advisory Committee (LTAC) and City Council, funds are distributed to organizations with an interest and ability to promote, enhance and stimulate the Fife tourism economy. The Marketing & Economic Development Program Manager oversees the grant process, the LTAC, contracting and reporting of all the grant recipients.

### 2013-2014 Key Accomplishments:

- Awarded \$414,000 to tourism organizations
- Solicited 23 applications for 2014 grants and 14 applications for 2015 grants
- Adapted the program, contracting and reporting to adhere to the new requirements in ESHB 1253
- Created "Lodging Tax Guidelines"
- Held a Tourism Summit to plan a collaborative City-wide Marketing Plan
- Created, wrote and implemented the City-wide Marketing Plan
- Successfully moved to a biennial grant process

### 2015-2016 Goals & Objectives:

- Create, write and implement 2015-2016 City-wide Marketing Plan
- Award \$475,000 (2015) and \$500,000 (2016) to tourism organizations
- Implement the new Joint Legislative Audit & Review Committee (JLARC) reporting standards
- Hold a mid-year grant recipient review meeting
- Solicit grant applications for the 2017-2018 biennium



# Section IV : Other Funds

## Stadium/Convention Tax Fund 104

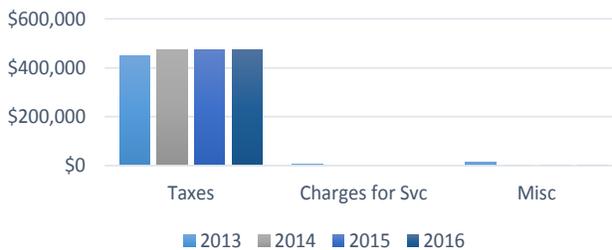


Revenues	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	1,991,673	1,889,882	1,935,355	178,395	1,935,355
Taxes	450,489	475,000	475,000	475,000	950,000
Charges for Services	5,016	-	-	-	-
Miscellaneous	14,115	300	300	300	600
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$2,461,293</b>	<b>\$2,365,182</b>	<b>\$2,410,655</b>	<b>\$653,695</b>	<b>\$2,885,955</b>

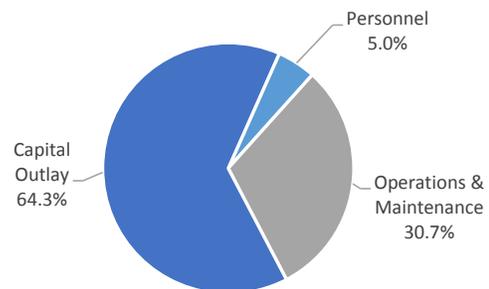
Expenditures:					
Personnel	80,291	89,827	65,360	70,175	135,535
Operations & Maintenance	284,520	292,030	416,900	417,200	834,100
Capital Outlay	206,600	47,970	1,750,000	-	1,750,000
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>571,411</b>	<b>429,827</b>	<b>2,232,260</b>	<b>487,375</b>	<b>2,719,635</b>
Ending Fund Balance	1,889,882	1,935,355	178,395	166,320	166,320
<b>Total Expenditures and Other Uses</b>	<b>\$2,461,293</b>	<b>\$2,365,182</b>	<b>\$2,410,655</b>	<b>\$653,695</b>	<b>\$2,885,955</b>

Revenues Over / (Under) Expenditures	(101,791)	45,473	(1,756,960)	(12,075)	(1,769,035)
<b>Ending Fund Balance</b>	<b>\$1,889,882</b>	<b>\$1,935,355</b>	<b>\$178,395</b>	<b>\$166,320</b>	<b>\$166,320</b>

4-Year Revenue Comparison



2015/2016 Budget



Annual FTE	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Marketing/Tourism	1.00	1.00	1.00	0.70	0.70
	-	-	-	-	-
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.70</b>	<b>0.70</b>

Full Time Equivalent (FTE)

Note: Effective 2015, the position of Marketing & Economic Development Program Manager is split between the General Fund (30%) and the Stadium/Convention Tax Fund (70%).



# Section IV : Other Funds

## Contingency Fund 105



### Purpose/Description:

The purpose of the Contingency Fund is to provide monies with which to meet any municipal expense, the necessity or extent of which could not have been foreseen or reasonably evaluated at the time of adopting the annual budget. This fund may be supported by a budget appropriation from any tax or other revenue source not restricted in use by law. The total amount accumulated in such a fund at any time shall not exceed the equivalent of 37.5 cents per thousand dollars of assessed valuation of property within the City at such time.

<b>Revenues:</b>	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	423,568	423,674	423,774	423,874	423,774
Miscellaneous	106	100	100	100	200
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$423,674</b>	<b>\$423,774</b>	<b>\$423,874</b>	<b>\$423,974</b>	<b>\$423,974</b>

<b>Expenditures:</b>	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Operations & Maintenance	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ending Fund Balance	423,674	423,774	423,874	423,974	423,974
<b>Total Expenditures and Other Uses</b>	<b>\$423,674</b>	<b>\$423,774</b>	<b>\$423,874</b>	<b>\$423,974</b>	<b>\$423,974</b>

Revenues Over / (Under) Expenditures	106	100	100	100	200
<b>Ending Fund Balance</b>	<b>\$423,674</b>	<b>\$423,774</b>	<b>\$423,874</b>	<b>\$423,974</b>	<b>\$423,974</b>



# Section IV : Other Funds

## Growth Management Fund 106



### Purpose/Description:

The Growth Management Fund segregates, budgets, expends & accounts for monies dedicated to the purpose of preparing and implementing growth management programs as required and as intended by State statute. The real estate excise tax ("REET") is levied on each sale of real property within the City at the rate of 0.50% of the selling price. Per statute, the City may only use REET receipts for certain capital expenditures and not for City operations.

### 2013-2014 Key Accomplishments:

- Museum roof repair
- City Hall Improvements
- Community Center Improvements
- Swim Center Improvements
- Jail expansion
- Holt Property acquisition

### 2015-2016 Goals & Objectives

- 54th Avenue Interchange
- Jail expansion continued
- Holt Property development
- Community Center Improvements
- Swim Center Improvements

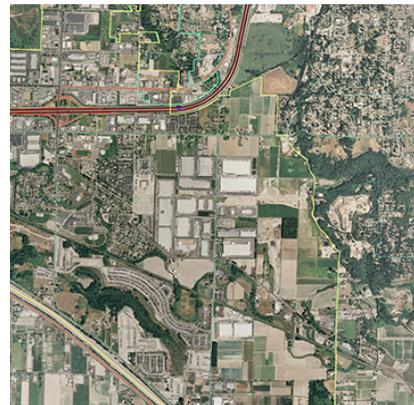
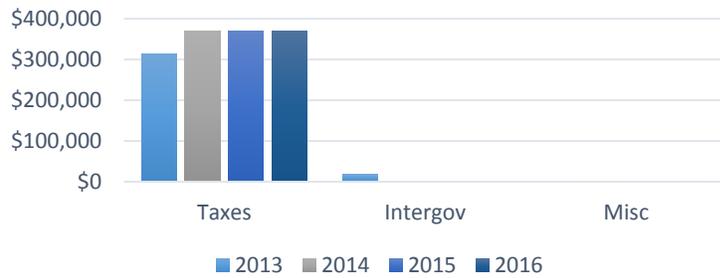
<b>Revenues</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Beginning Fund Balance	530,288	547,028	785,972	328,239	785,972
Taxes	313,731	369,000	369,000	369,000	738,000
Intergovernmental	17,112	-	-	-	-
Miscellaneous	131	100	100	100	200
Other Sources	-	1,035,000	-	-	-
<b>Available for Use</b>	<b>\$861,262</b>	<b>\$1,951,128</b>	<b>\$1,155,072</b>	<b>\$697,339</b>	<b>\$1,524,172</b>
<b>Expenditures</b>					
Operations & Maintenance	19,862	-	-	-	-
Capital Outlay	226,693	1,042,276	826,833	440,000	1,266,833
Debt Service	67,679	122,880	-	-	-
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$314,234</b>	<b>\$1,165,156</b>	<b>\$826,833</b>	<b>\$440,000</b>	<b>\$1,266,833</b>
Ending Fund Balance	547,028	785,972	328,239	257,339	257,339
<b>Total Expenditures and Other Uses</b>	<b>\$861,262</b>	<b>\$1,951,128</b>	<b>\$1,155,072</b>	<b>\$697,339</b>	<b>\$1,524,172</b>
Revenues Over / (Under) Expenditures	16,740	238,944	(457,733)	(70,900)	(528,633)
<b>Ending Fund Balance</b>	<b>\$547,028</b>	<b>\$785,972</b>	<b>\$328,239</b>	<b>\$257,339</b>	<b>\$257,339</b>

# Section IV : Other Funds

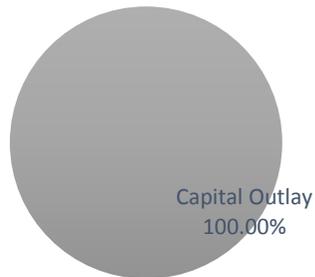
## Growth Management Fund 106, cont.



### 4-Year Revenue Comparison



### 2015/2016 Budget



# Section IV : Other Funds

## Criminal Justice Fund 107



### Purpose/Description:

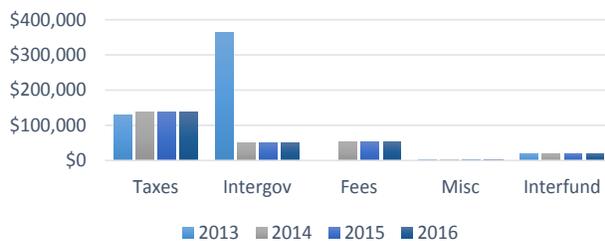
The purpose of the Criminal Justice Fund is to segregate, budget, expend and account for monies dedicated to the purpose of augmenting existing funding levels for the City's criminal justice system, as required and intended by State Law. The Director for this Fund is the Chief of Police.

<b>Revenues:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Beginning Fund Balance	559	184,147	108,628	109,961	108,628
Taxes	129,163	137,000	137,000	137,000	274,000
Intergovernmental	363,694	50,400	49,621	49,621	99,242
Charges for Services	-	52,000	52,000	52,000	104,000
Miscellaneous	2,030	2,000	1,899	1,801	3,700
Interfund Loan Repayment	19,351	19,400	19,545	19,643	39,188
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$514,797</b>	<b>\$444,947</b>	<b>\$368,693</b>	<b>\$370,026</b>	<b>\$628,758</b>

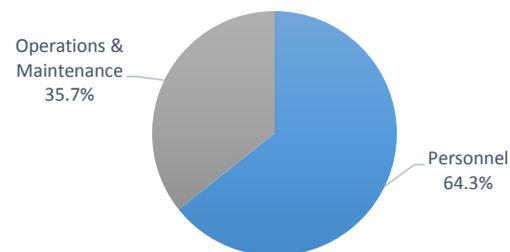
<b>Expenditures:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Personnel	107,245	233,699	166,232	170,388	336,620
Operations & Maintenance	43,920	90,619	92,500	94,200	186,700
Capital Outlay	42,485	12,000	-	-	-
Interfund Loan	137,000	-	-	-	-
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>330,650</b>	<b>336,318</b>	<b>258,732</b>	<b>264,588</b>	<b>523,320</b>
Ending Fund Balance	184,147	108,629	109,961	105,438	105,438
<b>Total Expenditures and Other Uses</b>	<b>\$514,797</b>	<b>\$444,947</b>	<b>\$368,693</b>	<b>\$370,026</b>	<b>\$628,758</b>

Revenues Over / (Under) Expenditures	183,588	(75,518)	1,333	(4,523)	(3,190)
<b>Ending Fund Balance</b>	<b>\$184,147</b>	<b>\$108,629</b>	<b>\$109,962</b>	<b>\$105,439</b>	<b>\$105,439</b>

4-Year Revenue Comparison



2015/2016 Budget



<b>Annual FTE</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2016 Budget</b>
Patrol Officer	1.00	1.00	2.00	1.50	1.50
	-	-	-	-	-
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>1.50</b>	<b>1.50</b>

Full Time Equivalent (FTE)

# Section IV : Other Funds

## D.A.R.E. Fund 108



### Purpose/Description:

Drug Abuse Resistance Education (DARE), a nationally recognized program supported by the Fife Police, teaches our community's children resistance to drug abuse. This on-going program is funded by court assessments. The Director for this fund is the Chief of Police.

Revenues	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	746	4,613	7,731	10,831	7,731
Fines & Penalties	3,866	3,500	3,500	3,500	7,000
Miscellaneous	1	-	-	-	-
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$4,613</b>	<b>\$8,113</b>	<b>\$11,231</b>	<b>\$14,331</b>	<b>\$14,731</b>

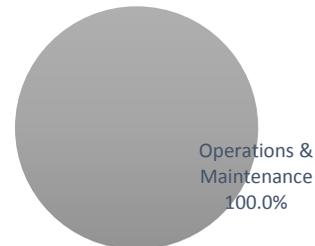
Expenditures	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Personnel	-	-	-	-	-
Operations & Maintenance	-	382	400	400	800
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>\$382</b>	<b>\$400</b>	<b>\$400</b>	<b>\$800</b>
Ending Fund Balance	4,613	7,731	10,831	13,931	13,931
<b>Total Expenditures and Other Uses</b>	<b>\$4,613</b>	<b>\$8,113</b>	<b>\$11,231</b>	<b>\$14,331</b>	<b>\$14,731</b>

Revenues Over / (Under) Expenditures	3,867	3,118	3,100	3,100	6,200
<b>Ending Fund Balance</b>	<b>\$4,613</b>	<b>\$7,731</b>	<b>\$10,831</b>	<b>\$13,931</b>	<b>\$13,931</b>

4-Year Revenue Comparison



2015/2016 Budget



# Section IV : Other Funds

## Impact & Mitigation Fund 109



### Purpose/Description:

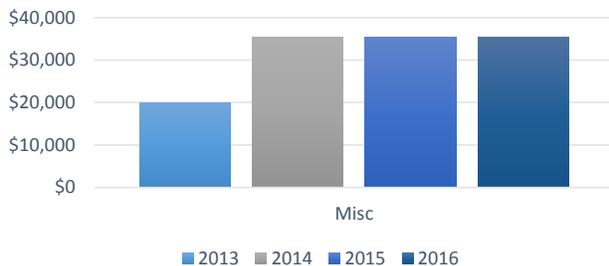
The Impact and Mitigation Fund is used to receive revenues and segregate into general, street, park and utility categories dollars that have been contributed and dedicated for the purpose of mitigating the impacts to the City of developer related projects or for assessments by the City for impacts brought about by the development projects.

Revenues	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	2,778,742	1,792,534	1,807,834	1,823,134	1,807,834
Miscellaneous	19,822	35,300	35,300	35,300	70,600
Interfund Transfers In	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$2,798,564</b>	<b>\$1,827,834</b>	<b>\$1,843,134</b>	<b>\$1,858,434</b>	<b>\$1,878,434</b>

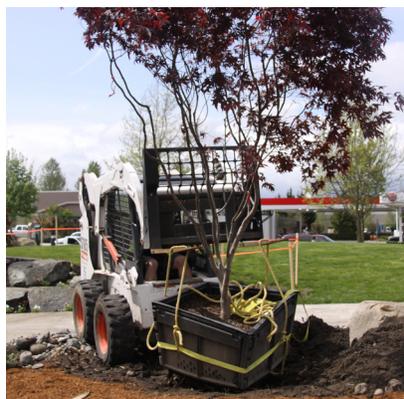
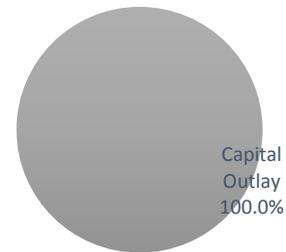
Expenditures	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Operations & Maintenance	-	-	-	-	-
Capital Outlay	6,030	20,000	20,000	20,000	40,000
Interfund Transfers Out	1,000,000	-	-	-	-
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>1,006,030</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>40,000</b>
Ending Fund Balance	1,792,534	1,807,834	1,823,134	1,838,434	1,838,434
<b>Total Expenditures and Other Uses</b>	<b>\$2,798,564</b>	<b>\$1,827,834</b>	<b>\$1,843,134</b>	<b>\$1,858,434</b>	<b>\$1,878,434</b>

Revenues Over / (Under) Expenditures	(986,208)	15,300	15,300	15,300	30,600
<b>Ending Fund Balance</b>	<b>\$1,792,534</b>	<b>\$1,807,834</b>	<b>\$1,823,134</b>	<b>\$1,838,434</b>	<b>\$1,838,434</b>

### 4-Year Revenue Comparison



### 2015/2016 Budget



# Section IV : Other Funds

## Drug Intervention Fund 110



### Purpose/Description:

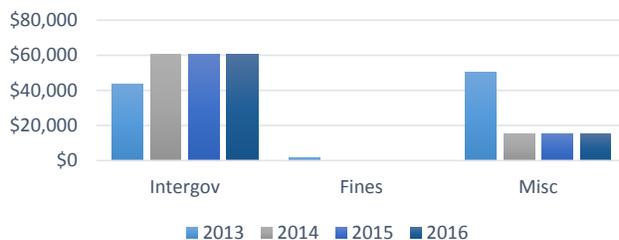
Investigative fund assessments, evidence fund confiscations and other drug related money is deposited into this fund. Its use is restricted to the expansion and improvement of controlled substances related to law enforcement activity. The Chief of Police is the Director of the Fund.

Revenues	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	29,783	5,460	230	5,253	230
Intergovernmental	43,390	60,300	60,300	60,300	120,600
Fines & Penalties	1,679	-	-	-	-
Miscellaneous	50,639	15,000	15,000	15,000	30,000
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$125,491</b>	<b>\$80,760</b>	<b>\$75,530</b>	<b>\$80,553</b>	<b>\$150,830</b>

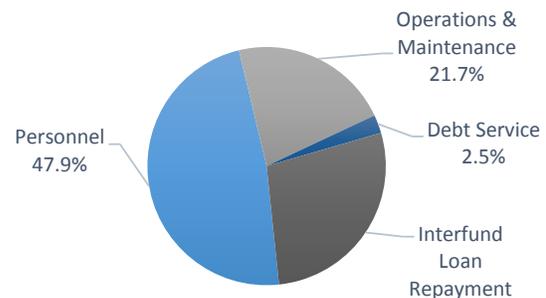
Expenditures	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Personnel	80,461	38,685	33,733	33,733	67,466
Operations & Maintenance	13,225	16,000	15,200	15,400	30,600
Capital Outlay	5,000	4,500	-	-	-
Debt Service	1,994	1,994	1,799	1,701	3,500
Interfund Loan Repayment	19,351	19,351	19,545	19,643	39,188
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$120,031</b>	<b>\$80,530</b>	<b>\$70,277</b>	<b>\$70,477</b>	<b>\$140,754</b>
Ending Fund Balance	5,460	230	5,253	10,076	10,076
<b>Total Expenditures and Other Uses</b>	<b>\$125,491</b>	<b>\$80,760</b>	<b>\$75,530</b>	<b>\$80,553</b>	<b>\$150,830</b>

Revenues Over / (Under) Expenditures	(24,323)	(5,230)	5,023	4,823	9,846
<b>Ending Fund Balance</b>	<b>\$5,460</b>	<b>\$230</b>	<b>\$5,253</b>	<b>\$10,076</b>	<b>\$10,076</b>

4-Year Revenue Comparison



2015/2016 Budget



Annual FTE	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Police Dept.	1.06	1.06	0.26	0.11	0.11
	-	-	-	-	-
<b>Total</b>	<b>1.06</b>	<b>1.06</b>	<b>0.26</b>	<b>0.11</b>	<b>0.11</b>

Full Time Equivalent (FTE)

# Section IV : Other Funds

## Park Aquisition & Development Fund 111



### Purpose/Description:

All monies received from grants for park development and acquisitions are deposited into this fund. All monies received by the City from the lease agreement entered into by and between the City of Fife and GTE Mobilnet Incorporated are designated for this fund for the acquisition and development of City parks. The net proceeds from the sale of the City property located at 5209 Pacific Highway East were deposited into this fund.

### 2013-2014 Key Accomplishments:

Four separate park projects received funding from this account in the 2013/14 biennial budget. These include: Brookville Gardens Community Park (BGCP) A & E Final Design, Levee Road Park Site Improvements & Master Plan, Completion of Calsense Irrigation Control Systems Upgrade, and update of the Park, Recreation, and Open Space (PROS) Plan.

- Brookville Gardens Community Park (BGCP) – Architectural and engineering design work for the park continued in 2013 and was ultimately completed in 2014. The adjoining mitigation project was begun in mid-2014 and will be completed in early 2015. As stated, the BGCP project achieved final design in 2014 and will go out to bid for construction in early 2015. Given the scope of the project, final completion is slated for the summer of 2016.
- Levee Road Improvements & Master Plan – This site received a substantial improvement with regard to the access road and parking area. Given the popularity of this park these improvements were needed and much appreciated by the patrons. Along these same lines city staff and the city council felt that a Master Plan for the park was needed to guide future development. Consequently, a consultant firm was hired to complete the Master Plan. A public meeting was held to gather input from residents. Likewise, a study session was held with the city council to obtain their feedback. The result was a Master Plan that was supported by the council and our residents.
- Calsense Irrigation System Upgrades – The Calsense Irrigation Control System upgrades were an on-going project in 2013 & 2014. This control system is now used in all city parks and most other city facilities. New controllers and additional hardware and software have been installed at all sites and final programming to make the system fully functional will occur in early 2015 to prepare for the season. Ultimately, these upgrades will save considerable staff time by providing remote access to all sites and are projected to save approximately 30% on water consumption.
- Park, Recreation & Open Space (PROS) Plan Update – State law requires municipal agencies to update their primary planning document at least every five years. The City of Fife PRCS department completed this task in 2014. An extensive public outreach campaign was conducted to gather input from the community and various stakeholders. Study sessions with the Fife City Council and PRCS Advisory Board were also held to obtain their input as well. Once this process was completed staff worked very closely with our consultant to assemble a draft document which was again reviewed by the PRCS Board and Council. The final draft is awaiting approval from the City Council in early 2015 as part of the 2014 Comprehensive Plan Amendments approval process.

Due to the amount of time spent on other projects, and daily workload, various planned small scale park system improvement projects realized minimal progress. Some landscape improvements were completed at Fife City Hall and the Criminal Justice Center. Additionally, new swings were installed at 5 Acre Park and swings were replaced at Colburn Park.

# Section IV : Other Funds

## Park Aquisition & Development Fund 111

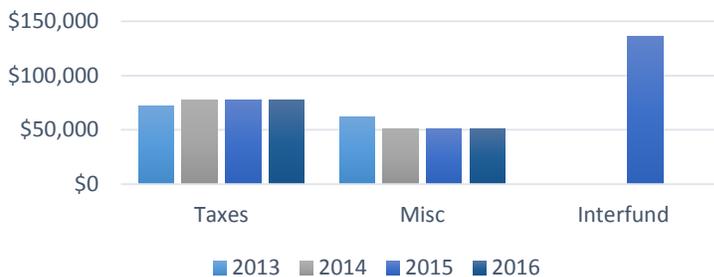


Revenues	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	2,242,220	2,238,184	2,216,237	545,967	2,216,237
Taxes	71,841	78,000	78,000	78,000	156,000
Miscellaneous	62,457	51,400	51,400	51,400	102,800
Interfund Loan	-	-	136,054	-	136,054
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$2,376,518</b>	<b>\$2,367,584</b>	<b>\$2,481,691</b>	<b>\$675,367</b>	<b>\$2,611,091</b>

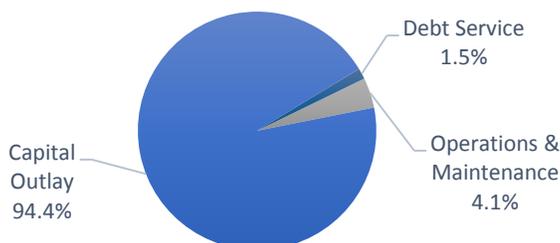
Expenditures	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Personnel	-	-	-	-	-
Operations & Maintenance	41,886	39,701	40,500	41,300	81,800
Capital Outlay	96,448	111,646	1,883,333	-	1,883,333
Debt Service	-	-	11,891	17,333	29,224
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$138,334</b>	<b>\$151,347</b>	<b>\$1,935,724</b>	<b>\$58,633</b>	<b>\$1,994,357</b>
Ending Fund Balance	2,238,184	2,216,237	545,967	616,734	616,734
<b>Total Expenditures and Other Uses</b>	<b>\$2,376,518</b>	<b>\$2,367,584</b>	<b>\$2,481,691</b>	<b>\$675,367</b>	<b>\$2,611,091</b>

Revenues Over / (Under) Expenditures	(4,036)	(21,947)	(1,670,270)	70,767	(1,599,503)
<b>Ending Fund Balance</b>	<b>\$2,238,184</b>	<b>\$2,216,237</b>	<b>\$545,967</b>	<b>\$616,734</b>	<b>\$616,734</b>

### 4-Year Revenue Comparison



### 2015/2016 Budget



# Section IV : Other Funds

## Revenue Stabilization Fund 115



### Purpose/Description:

This fund was established in 2014, Ordinance No. 1881, to account for revenues set aside for future operations, including revenue shortfalls, as authorized by RCW 35.21.070. The monies in the fund shall accumulate from year to year until expended.

<b>Revenues:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Beginning Fund Balance	-	-	-	120,000	-
Interfund Transfers In	-	-	120,000	120,000	240,000
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$-</b>	<b>\$-</b>	<b>\$120,000</b>	<b>\$240,000</b>	<b>\$240,000</b>

<b>Expenditures:</b>					
Operations & Maintenance	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ending Fund Balance	-	-	120,000	240,000	240,000
<b>Total Expenditures and Other Uses</b>	<b>\$-</b>	<b>\$-</b>	<b>\$120,000</b>	<b>\$240,000</b>	<b>\$240,000</b>

Revenues Over / (Under) Expenditures	-	-	120,000	120,000	240,000
<b>Ending Fund Balance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$120,000</b>	<b>\$240,000</b>	<b>\$240,000</b>



# Section IV : Other Funds

## Miscellaneous Police Grants Fund 128



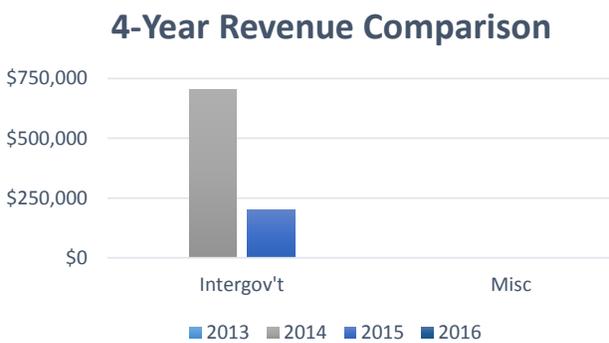
### Purpose/Description:

This fund was established in 2014, Ordinance No. 1881, to account for grants not budgeted in other funds of the City. Currently, it is used for grants applied for and in support of the police department. The City has been awarded grant funding from the Washington Auto Theft Prevention Authority (WATPA) to address motor vehicle theft issues in the areas of prevention, enforcement, prosecution, public awareness and education, and technology and equipment.

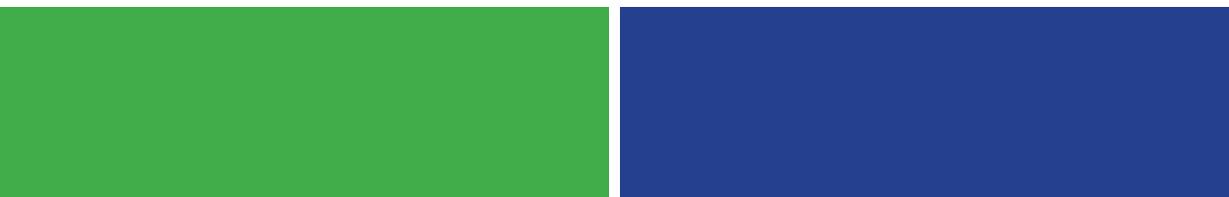
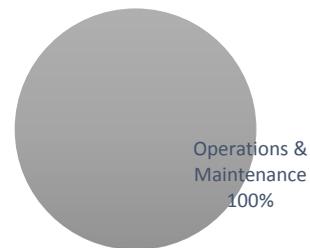
<b>Revenues:</b>	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	-	-	-	-	-
Intergovernmental	-	705,100	200,000	-	200,000
Miscellaneous	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$-</b>	<b>\$705,100</b>	<b>\$200,000</b>	<b>\$-</b>	<b>\$200,000</b>

<b>Expenditures:</b>	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Personnel	-	-	-	-	-
Operations & Maintenance	-	607,100	200,000	-	200,000
Capital Outlay	-	98,000	-	-	-
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$705,100</b>	<b>\$200,000</b>	<b>\$ -</b>	<b>\$200,000</b>
Ending Fund Balance	-	-	-	-	-
<b>Total Expenditures and Other Uses</b>	<b>\$-</b>	<b>\$705,100</b>	<b>\$200,000</b>	<b>\$-</b>	<b>\$200,000</b>

Revenues Over / (Under) Expenditures	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>



### 2015/2016 Budget





# Debt Service Funds



# Section IV : Other Funds

## 2007 LTGO/Street Construction Bond Fund 207



### Purpose/Description:

The purpose of the Street Construction Bond Fund shall be to segregate monies that have been received for the purpose of street construction for those projects identified in the City's adopted Transportation Improvement Program (TIP). The Finance Director shall create such special categories as are necessary to properly account for funds required to be expended on a specific project.

Revenues	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Transfers In	652,605	654,205	651,925	654,105	1,306,030
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$652,605</b>	<b>\$654,205</b>	<b>\$651,925</b>	<b>\$654,105</b>	<b>\$1,306,030</b>

Expenditures:	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Debt Service	652,605	654,205	651,925	654,105	1,306,030
<b>Subtotal</b>	<b>\$652,605</b>	<b>\$654,205</b>	<b>\$651,925</b>	<b>\$654,105</b>	<b>\$1,306,030</b>
Ending Fund Balance	-	-	-	-	-
<b>Total Expenditures and Other Uses</b>	<b>\$652,605</b>	<b>\$654,205</b>	<b>\$651,925</b>	<b>\$654,105</b>	<b>\$1,306,030</b>

Revenues Over / (Under) Expenditures	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>



# Section IV : Other Funds

## LID Guaranty Fund 209



### Purpose/Description:

This fund has no expenditures budgeted in 2015/2016, its purpose is to guarantee the LID bonds. The fund would only be used in the case of an LID default.

Revenues	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	605,050	950,774	950,974	951,174	950,974
Miscellaneous	219	200	200	200	400
Interfund Loan	345,505	-	-	-	-
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$950,774</b>	<b>\$950,974</b>	<b>\$951,174</b>	<b>\$951,374</b>	<b>\$951,374</b>

Expenditures	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Debt Service	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>				
Ending Fund Balance	950,774	950,974	951,174	951,374	951,374
<b>Total Expenditures and Other Uses</b>	<b>\$950,774</b>	<b>\$950,974</b>	<b>\$951,174</b>	<b>\$951,374</b>	<b>\$951,374</b>

Revenues Over / (Under) Expenditures	345,724	200	200	200	400
<b>Ending Fund Balance</b>	<b>\$950,774</b>	<b>\$950,974</b>	<b>\$951,174</b>	<b>\$951,374</b>	<b>\$951,374</b>



# Section IV : Other Funds

## 1997 LTGO Bond Fund 213



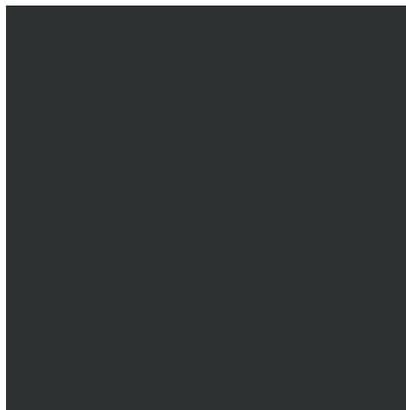
### Purpose/Description:

The 1997 Limited General Obligation Bond Fund consisted of a \$5,300,000 issue used to construct a Criminal Justice Facility on “North Campus” (now known as the James M. Paulson Criminal Justice Center), move the Public Works facility on North Campus and construct a City Hall on City property on 23rd Street East. Utility taxes are the source of revenue for payment of these bonds.

<b>Revenues:</b>	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	282,702	282,765	282,815	282,935	282,815
Miscellaneous	63	50	100	100	200
Interfund Transfers In	387,419	385,257	390,395	387,750	778,145
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$670,184</b>	<b>\$668,072</b>	<b>\$673,310</b>	<b>\$670,785</b>	<b>\$1,061,160</b>

<b>Expenditures:</b>	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Debt Service	387,419	385,257	390,375	387,750	778,125
<b>Subtotal</b>	<b>387,419</b>	<b>385,257</b>	<b>390,375</b>	<b>387,750</b>	<b>778,125</b>
Ending Fund Balance	282,765	282,815	282,935	283,035	283,035
<b>Total Expenditures and Other Uses</b>	<b>\$670,184</b>	<b>\$668,072</b>	<b>\$673,310</b>	<b>\$670,785</b>	<b>\$1,061,160</b>

Revenues Over / (Under) Expenditures	63	50	120	100	220
<b>Ending Fund Balance</b>	<b>\$282,765</b>	<b>\$282,815</b>	<b>\$282,935</b>	<b>\$283,035</b>	<b>\$283,035</b>



# Section IV : Other Funds

## 2011 LTGO Bond Fund 215



### Purpose/Description:

The 2011 Limited General Obligation Bonds were released in the amount of \$5,755,000. The Proceeds of the Bonds will be used to (a) obtain part of the funds necessary to undertake the reconstruction of 70th Avenue East from 20th Street East to Valley Avenue East; (b) refund, on a current basis, and defease the City's outstanding Limited Tax General Obligation and Refunding Bonds, 2001; and (c) pay incidental costs and costs related to the sale and issuance of the Bonds.

<b>Revenues:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Beginning Fund Balance	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Transfers In	676,375	671,375	676,175	670,425	1,346,600
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$676,375</b>	<b>\$671,375</b>	<b>\$676,175</b>	<b>\$670,425</b>	<b>\$1,346,600</b>

<b>Expenditures:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Debt Service	676,375	671,375	676,175	670,425	1,346,600
<b>Subtotal</b>	<b>676,375</b>	<b>671,375</b>	<b>676,175</b>	<b>670,425</b>	<b>1,346,600</b>
Ending Fund Balance	-	-	-	-	-
<b>Total Expenditures and Other Uses</b>	<b>\$676,375</b>	<b>\$671,375</b>	<b>\$676,175</b>	<b>\$670,425</b>	<b>\$1,346,600</b>

Revenues Over / (Under) Expenditures	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Section IV : Other Funds

## 2013 Consolidated LID #1 Fund 216



### Purpose/Description:

This fund was established for the purpose of consolidating Local Improvement District No. 08-1 ("LID 08-1") and Local Improvement District No. 08-2 ("LID 08-2") and authorizing the issuance of bonds for these LID's.

<b>Revenues:</b>	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	-	262,603	394,370	519,670	394,370
Fines & Penalties	478				-
Miscellaneous	262,125	405,333	405,300	376,200	781,500
Interfund Transfers In	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$262,603</b>	<b>\$667,936</b>	<b>\$799,670</b>	<b>\$895,870</b>	<b>\$1,175,870</b>

<b>Expenditures:</b>					
Debt Service	-	273,566	280,000	280,000	560,000
<b>Subtotal</b>	<b>\$-</b>	<b>\$273,566</b>	<b>\$280,000</b>	<b>\$280,000</b>	<b>\$560,000</b>
Ending Fund Balance	262,603	394,370	519,670	615,870	615,870
<b>Total Expenditures and Other Uses</b>	<b>\$262,603</b>	<b>\$667,936</b>	<b>\$799,670</b>	<b>\$895,870</b>	<b>\$1,175,870</b>

Revenues Over / (Under) Expenditures	262,603	131,767	125,300	96,200	221,500
<b>Ending Fund Balance</b>	<b>\$262,603</b>	<b>\$394,370</b>	<b>\$519,670</b>	<b>\$615,870</b>	<b>\$615,870</b>



# Section IV : Other Funds

## 2014 LTGO Bond Fund 217



### Purpose/Description:

The 2014 Limited General Obligation Bonds were released in the amount of \$4,300,000. The Proceeds of the Bonds will be used to (a) reimburse the City for a portion of the cost of acquiring the Holt Property; (b) to refund and defease a portion of the City's outstanding Limited Tax General Obligation Bonds/2007; and (c) to pay incidental costs related to the sale and issuance of the bonds. These bonds were issued in December of 2014, therefore there was no debt service paid until 2015.

<b>Revenues:</b>	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Interfund Transfers In	-	-	35,878	35,878	71,756
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$-</b>	<b>\$-</b>	<b>\$35,878</b>	<b>\$35,878</b>	<b>\$71,756</b>

<b>Expenditures:</b>	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Debt Service	-	-	35,878	35,878	71,756
<b>Subtotal</b>	<b>\$-</b>	<b>\$-</b>	<b>\$35,878</b>	<b>\$35,878</b>	<b>\$71,756</b>
Ending Fund Balance	-	-	-	-	-
<b>Total Expenditures and Other Uses</b>	<b>\$-</b>	<b>\$-</b>	<b>\$35,878</b>	<b>\$35,878</b>	<b>\$71,756</b>

Revenues Over / (Under) Expenditures	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>





# Capital Projects Funds



# Section IV : Other Funds

## Street Construction Fund 301



### Purpose/Description:

The Street Construction Fund pays the capital cost of the planning, survey, design, permitting, right-of-way acquisition, construction, inspection and administration of transportation improvement projects. Although the fund title is "street" construction, projects include not only vehicular streets but also pedestrian trails and sidewalks, bicycle lanes and paths, bus stop pads and shelters, park-and-ride and trailhead parking lots, traffic signals, illumination, signage and pavement markings, landscaping, irrigation, rail crossings, retaining walls, fencing and other features required to complete a transportation project. The street construction fund also pays the City-share cost of conversion of overhead utilities to underground, where such conversion is associated with a transportation project. The street construction fund directly pays the cost of drainage systems for transportation projects, including swales, inlets, catch basins, manholes, pipe, storm ponds, control structures and pumps. Street Construction projects also often include other utility features such as water, sewer and area-wide storm-water conveyance systems that are funded by the Utility Construction fund.

Projects currently accounted for in this fund are:

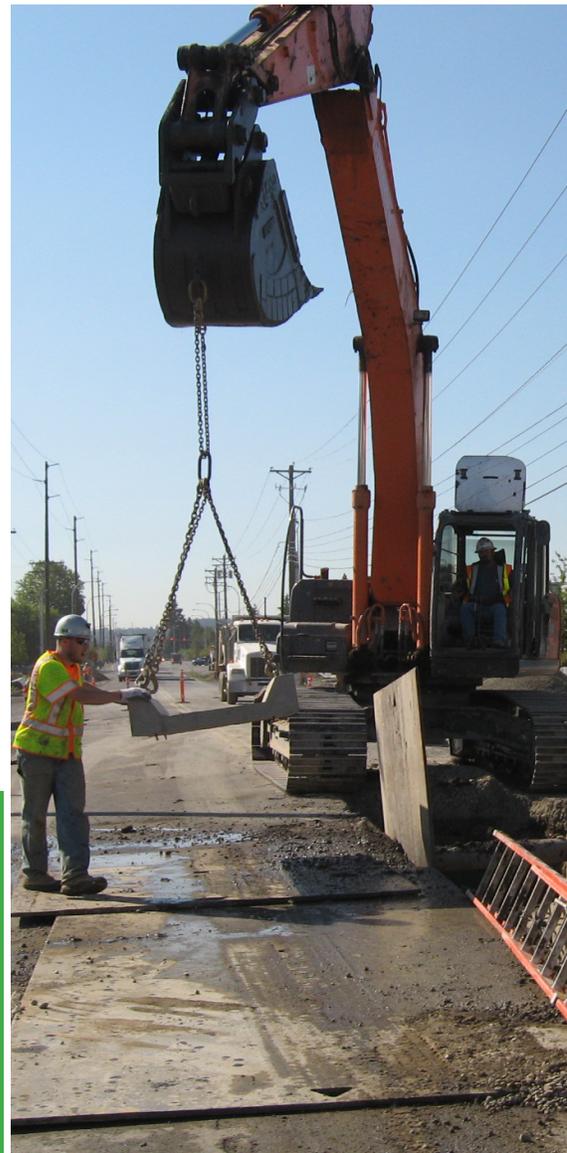
- 70th Avenue East Preservation
- Port of Tacoma Road Interchange
- 54th Avenue East Restoration

### 2013-2014 Key Accomplishments:

- Completed 70th Avenue East/Valley Avenue Phase II
- Completed 54th Avenue East Restoration
- Completed Non-Signalized Crosswalk Project

### 2015-2016 Goals & Objectives:

- Complete 70th Avenue E. Preservation Project
- Continue Port of Tacoma Road Project
- Start 54th Avenue East Design/Construction



# Section IV : Other Funds

## Street Construction Fund 301, cont.



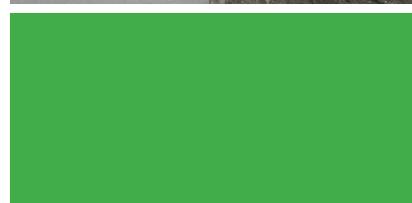
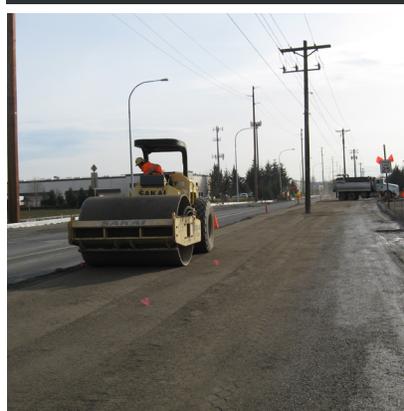
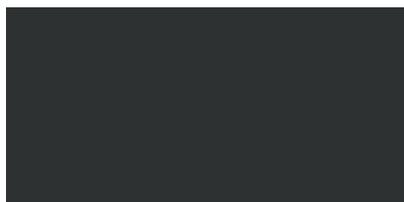
Revenues:	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	2,577,474	121,240	351,069	(20,791)	351,069
Intergovernmental	2,863,387	-	1,500,000	22,830,800	24,330,800
Miscellaneous	47	-	-	-	-
Transfers In	3,000,000	300,000	-	-	-
Other Sources	-	205,000	-	5,100,000	5,100,000
<b>Available for Use</b>	<b>\$8,440,908</b>	<b>\$626,240</b>	<b>\$1,851,069</b>	<b>\$27,910,009</b>	<b>\$29,781,869</b>

Expenditures:	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Personnel	62,946	34,732	21,860	22,224	44,084
Operations & Maintenance	157,094	-	-	-	-
Capital Outlay	8,099,628	236,750	1,850,000	26,500,000	28,350,000
Debt Service	-	4,250	-	291,837	291,837
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$8,319,668</b>	<b>\$275,732</b>	<b>\$1,871,860</b>	<b>\$26,814,061</b>	<b>\$28,685,921</b>
Ending Fund Balance	121,240	350,508	(20,791)	1,095,948	1,095,948
<b>Total Expenditures and Other Uses</b>	<b>\$8,440,908</b>	<b>\$626,240</b>	<b>\$1,851,069</b>	<b>\$27,910,009</b>	<b>\$29,781,869</b>

Revenues Over / (Under) Expenditures	(2,456,234)	229,268	(371,860)	1,116,739	744,879
<b>Ending Fund Balance</b>	<b>\$121,240</b>	<b>\$350,508</b>	<b>\$(21,352)</b>	<b>\$1,095,387</b>	<b>\$1,095,387</b>

Annual FTE	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Street Construction	0.75	0.75	0.20	0.20	0.20
	-	-	-	-	-
<b>Total</b>	<b>0.75</b>	<b>0.75</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>

Full Time Equivalent (FTE)



# Section IV : Other Funds

## 66th Avenue E. LID Fund 302



### Purpose/Description:

Pursuant to Resolution 1605, the City formed a Local Improvement District to pay for costs associated with construction of a new public street between 62nd Avenue East and 70th Avenue East, connecting 20th Street East and 26th Street East, to be known as 66th Avenue East. This fund has been established to account for the costs related to these improvements.

<b>Revenues:</b>	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	-	-	-	2,300,000	-
Intergovernmental	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Transfers In	-	-	-	-	-
Other Sources	-	-	2,960,000	-	2,960,000
<b>Available for Use</b>	<b>\$-</b>	<b>\$-</b>	<b>\$2,960,000</b>	<b>\$2,300,000</b>	<b>\$2,960,000</b>

<b>Expenditures:</b>	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Capital Outlay	-	-	600,000	2,300,000	2,900,000
Debt Service	-	-	60,000	-	60,000
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>660,000</b>	<b>2,300,000</b>	<b>2,960,000</b>
Ending Fund Balance	-	-	2,300,000	-	-
<b>Total Expenditures and Other Uses</b>	<b>\$-</b>	<b>\$-</b>	<b>\$2,960,000</b>	<b>\$2,300,000</b>	<b>\$2,960,000</b>

Revenues Over / (Under) Expenditures	-	-	2,300,000	(2,300,000)	-
<b>Ending Fund Balance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$2,300,000</b>	<b>\$-</b>	<b>\$-</b>



# Section IV : Other Funds

## Recreational & Pedestrian Capital Facilities Fund 303



### Purpose/Description:

The purpose of the Recreational & Pedestrian Capital Facilities Fund is to approve and expend monies for the purposes of constructing pedestrian improvements such as crosswalks, sidewalks, pathways and similar pedestrian amenities and for capital improvements that benefit recreational services and programs. This fund is a revenue source for the property purchase portion of the 2001 Limited General Obligation Bonds. The revenue source for this fund is mini casino gambling taxes. The one mini casino in Fife closed in 2012. There are no expenditures budgeted for in 2015 or 2016.

<b>Revenues:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Beginning Fund Balance	159,867	159,907	159,957	160,057	159,957
Miscellaneous	40	50	100	100	200
Transfers In	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$159,907</b>	<b>\$159,957</b>	<b>\$160,057</b>	<b>\$160,157</b>	<b>\$160,157</b>

<b>Expenditures:</b>					
Capital Outlay	-	-	-	-	-
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ending Fund Balance	159,907	159,957	160,057	160,157	160,157
<b>Total Expenditures and Other Uses</b>	<b>\$159,907</b>	<b>\$159,957</b>	<b>\$160,057</b>	<b>\$160,157</b>	<b>\$160,157</b>

Revenues Over / (Under) Expenditures	40	50	100	100	200
<b>Ending Fund Balance</b>	<b>\$159,907</b>	<b>\$159,957</b>	<b>\$160,057</b>	<b>\$160,157</b>	<b>\$160,157</b>



# Section IV : Other Funds

## Miscellaneous Capital Projects Fund 305



### Purpose/Description:

Beginning Fund Balance is \$6.7 Million from the unrestricted proceeds from the sale of the real estate property known as the Gathering Place.

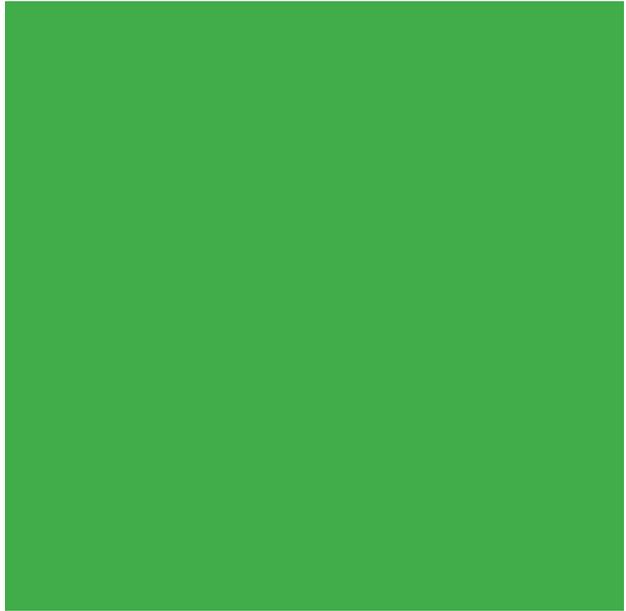
<b>Revenues:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Beginning Fund Balance	6,723,656	5,936,554	4,351,426	772,583	4,351,426
Miscellaneous	1,718	2,700	4,270	4,102	8,372
Interfund Loan/Repayment	137,000	16,700	32,531	33,699	66,230
Other Sources	-	-	-	2,400,000	2,400,000
<b>Available for Use</b>	<b>\$6,862,374</b>	<b>\$5,955,954</b>	<b>\$4,388,227</b>	<b>\$3,210,384</b>	<b>\$6,826,028</b>

<b>Expenditures:</b>					
Personnel	-	-	-	-	-
Operations & Maintenance	194,176	450,000	784,000	468,200	1,252,200
Capital Outlay	-	1,122,883	2,800,000	2,400,000	5,200,000
Debt Service	2,956	2,813	2,668	2,523	5,191
Interfund Loan/Repayment	728,688	28,832	28,976	29,121	58,097
<b>Subtotal</b>	<b>\$925,820</b>	<b>\$1,604,528</b>	<b>\$3,615,644</b>	<b>\$2,899,844</b>	<b>\$6,515,488</b>
Ending Fund Balance	5,936,554	4,351,426	772,583	310,540	310,540
<b>Total Expenditures and Other Uses</b>	<b>\$6,862,374</b>	<b>\$5,955,954</b>	<b>\$4,388,227</b>	<b>\$3,210,384</b>	<b>\$6,826,028</b>

Revenues Over / (Under) Expenditures	(787,102)	(1,585,128)	(3,578,843)	(462,043)	(4,040,886)
<b>Ending Fund Balance</b>	<b>\$5,936,554</b>	<b>\$4,351,426</b>	<b>\$772,583</b>	<b>\$310,540</b>	<b>\$310,540</b>



Section IV : Other Funds  
Enterprise Funds



# Enterprise Funds



# Section IV : Other Funds

## Water Utility Operating Fund 401



### Purpose/Description:

The Water Utility operates and maintains the City of Fife's Public Water system and currently contracts with the City of Tacoma to purchase water. The existing system includes more than 62 miles of water main lines, fire hydrants, service lines, meters and related appurtenances which serve approximately 28,000 customers per day.

### 2013-2014 Key Accomplishments:

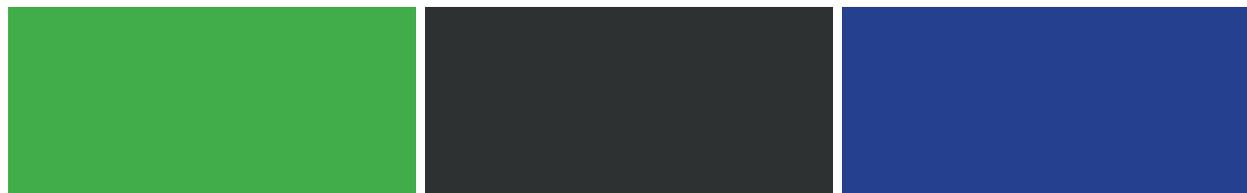
- Distributed annual consumer confidence report to all customers.
- Upgraded to a hosted meter reading system.

### 2015-2016 Goals & Objectives:

- Acquisition of a new long-term water supply source.
- Department of Health approval of comprehensive Water System Plan update.

### Workload Measures:

- Provide service, testing, upgrades and repair to 2,710 city-owned water services.
- Install new residential water meter services as needed.
- Service and exercise approximately 3,000 water main valves.
- Convey, test and meter over 500 million gallons of water annually.
- Collect and analyze over 360 bacteriological samples annually, as required by WADOH.
- Compile data, compose content and oversee delivery of annual Consumer Confidence Report (CCR).
- Oversee and actively manage the annual testing and reporting requirements of approximately 800 'back-flow prevention assemblies' as required by WADOH.
- Service, test and inspect 852 fire hydrants annually.
- Assure water availability to 256 private fire sprinkler connections.
- Assist customers in locating or identifying out-of-range water usage.



# Section IV : Other Funds

## Water Utility Operating Fund 401



Performance Measurements	2013-2014 Target	2013-2014 Actual	2015-2016 Target
All customer water services fully functional and in service within same operating day on all 'out-of-water' repairs.	100%	100% of 9 outages	100%
Provide new residential service within 1 week of request.	100%	75% of 4 requests	100%
Field test at least 200 valves annually; verify location per City valve map	200	208	200
Replace 5% of meters & registers annually; comply with parameters set by AWWA	128	141	135
Maintain system/meters and account for 90%+ of all water (state guidelines stipulate <10% loss).	100% of 500MG	90% of 527MG	100% of production
Collect & submit a minimum of 30 samples per month, with a 0% failure rate on first sample	100% of 360 samples	98% of 360 samples	100% of 360 samples
CCR report distributed to all customers prior to the July 1st deadline	100% of 4,800	100% of 4,800	100% of customers
Annually track & provide notices to 100% of all known back-flow assemblies Citywide.	100% of 814	87% of 831	100% of all
Deliver all Past-Due notices and associated meter shut-offs as requested by Finance on the specified date.	100% of all	100% of 502	100% of all
Meter shut-offs/turn ons performed within 2 hours of request (including after-hours/emergency)	100% of all	100% of 205	100% of all
Respond to customer request for assistance within 8 hours of receiving request	100% of all	100% of 90	100% of all
All fire hydrants shall be tested annually and be fully functional	100% of 850	61% of 852	100% of all
All private fire systems shall have adequate supply and pressure available to them.	100% of 255	100% of 256	100% of all

Revenues:	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	355,790	741,100	825,870	698,994	825,870
Licenses & Permits	7,426	6,000	6,000	6,100	12,100
Charges for Services	3,412,859	3,452,800	3,551,600	3,622,500	7,174,100
Fines & Penalties	5,250	5,000	5,100	5,200	10,300
Miscellaneous	153	200	200	200	400
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$3,781,478</b>	<b>\$4,205,100</b>	<b>\$4,388,770</b>	<b>\$4,332,994</b>	<b>\$8,022,770</b>

Expenditures:	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Personnel	360,380	391,349	402,255	415,213	817,468
Operations & Maintenance	2,679,998	2,924,754	3,166,617	3,289,822	6,456,439
Capital Outlay	-	63,123	-	-	-
Debt Service	-	-	120,904	319,963	440,867
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$3,040,378</b>	<b>\$3,379,226</b>	<b>\$3,689,776</b>	<b>\$4,024,998</b>	<b>\$7,714,774</b>
Ending Fund Balance	741,100	825,874	698,994	307,996	307,996
<b>Total Expenditures and Other Uses</b>	<b>\$3,781,478</b>	<b>\$4,205,100</b>	<b>\$4,388,770</b>	<b>\$4,332,994</b>	<b>\$8,022,770</b>

Revenues Over / (Under) Expenditures	385,310	84,774	(126,876)	(390,998)	(517,874)
<b>Ending Fund Balance</b>	<b>\$741,100</b>	<b>\$825,874</b>	<b>\$698,998</b>	<b>\$308,000</b>	<b>\$308,000</b>

# Section IV : Other Funds

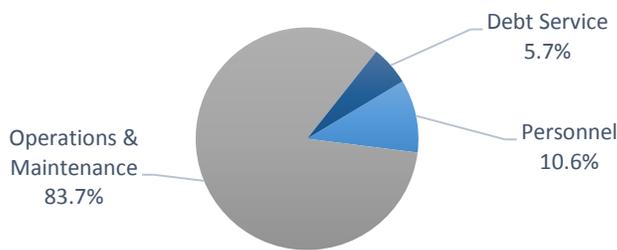
## Water Utility Operating Fund 401



### 4-Year Revenue Comparison



### 2015/2016 Budget



Annual FTE	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Water Operations	6.25	6.25	4.20	4.20	4.20
	-	-	-	-	-
<b>Total</b>	<b>6.25</b>	<b>6.25</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>

Full Time Equivalent (FTE)



# Section IV : Other Funds

## Water Utility Construction Fund 436



### Purpose/Description:

The Water Utility Construction Fund provides capital improvements to the City's water system. It is funded through user fees and general facility charges of the Water Utility, and may also be funded through the issuance of revenue bonds and Public Works Trust Fund loans.

New and/or ongoing projects for 2015 include:

- System improvements along Pacific Highway, 54th to 65th
- Water line extension, 56th
- Water line replacement, 51st
- Water line replacement, 27th
- Holt Well
- City-wide phone system, utility share
- Comprehensive Plan Update / Rate Study

<b>Revenues:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Beginning Fund Balance	2,666,396	1,914,816	3,106,641	3,871,485	3,106,641
Charges for Services	22,575	23,000	23,000	23,000	46,000
Miscellaneous	211,604	170,300	170,300	170,300	340,600
Other Sources	-	2,409,091	1,670,659	0	1,670,659
<b>Available for Use</b>	<b>\$2,900,575</b>	<b>\$4,517,207</b>	<b>\$4,970,600</b>	<b>\$4,064,785</b>	<b>\$5,163,900</b>

<b>Expenditures:</b>					
Personnel	-	10,566	57,115	59,409	116,524
Capital Outlay	985,759	1,400,000	1,042,000	385,000	1,427,000
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$985,759</b>	<b>\$1,410,566</b>	<b>\$1,099,115</b>	<b>\$444,409</b>	<b>\$1,543,524</b>
Ending Fund Balance	1,914,816	3,106,641	3,871,485	3,620,376	3,620,376
<b>Total Expenditures and Other Uses</b>	<b>\$2,900,575</b>	<b>\$4,517,207</b>	<b>\$4,970,600</b>	<b>\$4,064,785</b>	<b>\$5,163,900</b>

Revenues Over / (Under) Expenditures	(751,580)	1,191,825	764,844	(251,109)	513,735
<b>Ending Fund Balance</b>	<b>\$1,914,816</b>	<b>\$3,106,641</b>	<b>\$3,871,485</b>	<b>\$3,620,376</b>	<b>\$3,620,376</b>

<b>Annual FTE</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2016 Budget</b>
Water Utility Construction	-	-	-	0.43	0.43
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.43</b>	<b>0.43</b>

Full Time Equivalent (FTE)

# Section IV : Other Funds

## Sewer Utility Operating Fund 402



### Purpose/Description:

The City owns and operates a sanitary sewer collection system within its City limits. User fees generate revenue for this fund, which is used to operate and maintain the City's sewer utility. It contracts separately with the City of Tacoma for wastewater treatment services. Pierce County is currently serving a portion of the City's Urban Growth Area ("UGA") and small areas inside the City limits. The Sewer System, owned and operated by the City, is comprised of gravity lines, force mains and 11 pump stations (or lift stations). The Sewer System was originally built in 1968 mainly of asbestos cement pipe. Contributing wastewater is conveyed to the City of Tacoma for final treatment and processing. Tacoma's Central Treatment Plant is located near the mouth of the Puyallup River and discharges treated effluent into Commencement Bay. The County currently serves small areas within the northeastern portion of the City and land in the City's UGA.

The gravity pipes range in size from 8 to 18 inches in diameter with depths of four to 16 feet and an average depth of eight to ten feet. There is a total of approximately 78,900 feet of gravity pipe in the Sewer System. The Sewer System utilizes approximately 14,040 feet of force main pipe ranging in size from 4-inches to 12-inches in diameter. The Sewer System utilizes 11 lift stations of various capacities. The lift stations are wet pit/dry pit or submersible type facilities

The City operates and maintains the sanitary sewer system and contracts with the City of Tacoma for wastewater treatment services. The existing system includes gravity lines, force mains and pump stations that serve 7,200 customers.

### 2013-2014 Key Accomplishments:

- Relined Pump Station 1

### 2015-2016 Goals & Objectives:

- Reline Pump Stations 5 and 6
- Add 'Little John' digesters to Pump Stations 5 and 6
- Replace controls and valve vault at Pump Station 10
- Reconstruct Pump Station 4
- Acquire site for Pump Station 8 replacement

### Workload Measures:

- Clean approximately one mile of sewer line annually.
- Clean approximately 70 manholes annually.
- Remove approximately 35 tons of sewer debris collected from wet wells.
- \$500,000 in repair and upgrades to system facilities.

# Section IV : Other Funds

## Sewer Utility Operating Fund 402



- \$397,000 in repair and upgrades to Lift Stations.
- Perform over 1,144 Lift Station checks annually; check controls on a bi-weekly basis
- Perform 150 additional checks at high-maintenance stations.
- Respond to approximately 15-20 emergency after hour call-outs.

Performance Measurements	2013-2014 Target	2013-2014 Actual	2015-2016 Target
Percent of gravity sewer system cleaned	7%	7%	8%
Percent of sanitary sewer manholes cleaned	7%	8%	8%
Customer satisfaction with emergency response	100%	100%	100%
Percentage of Lift Station inspections performed bi-weekly	100%	100%	100%
Respond to emergency call-out within one hour of incident report	100%	100%	100%

Revenues:	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	3,109,838	2,751,140	1,694,946	1,842,636	1,694,946
Licenses & Permits	4,150	2,000	1,000	1,006	2,006
Charges for Services	3,441,992	3,488,700	5,054,956	5,405,380	10,460,336
Miscellaneous	23,317	17,200	17,168	17,023	34,191
Interfund Loan Repayment	28,688	29,000	28,976	29,121	58,097
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$6,607,985</b>	<b>\$6,288,040</b>	<b>\$6,797,046</b>	<b>\$7,295,166</b>	<b>\$12,249,576</b>

Expenditures:	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Personnel	197,312	211,884	216,844	221,854	438,698
Operations & Maintenance	3,399,554	3,705,711	3,952,634	4,076,846	8,029,480
Capital Outlay	-	16,335	-	-	-
Debt Service	-	-	117,425	488,986	606,411
Interfund Transfers Out	259,979	659,164	667,507	672,407	1,339,914
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$3,856,845</b>	<b>\$4,593,094</b>	<b>\$4,954,410</b>	<b>\$5,460,093</b>	<b>\$10,414,503</b>
Ending Fund Balance	2,751,140	1,694,946	1,842,636	1,835,073	1,835,073
<b>Total Expenditures and Other Uses</b>	<b>\$6,607,985</b>	<b>\$6,288,040</b>	<b>\$6,797,046</b>	<b>\$7,295,166</b>	<b>\$12,249,576</b>

Revenues Over / (Under) Expenditures	(358,698)	(1,056,194)	147,690	(7,563)	140,127
<b>Ending Fund Balance</b>	<b>\$2,751,140</b>	<b>\$1,694,946</b>	<b>\$1,842,636</b>	<b>\$1,835,073</b>	<b>\$1,835,073</b>

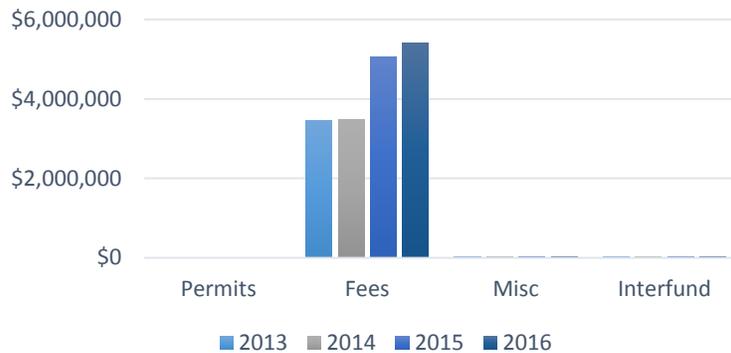


# Section IV : Other Funds

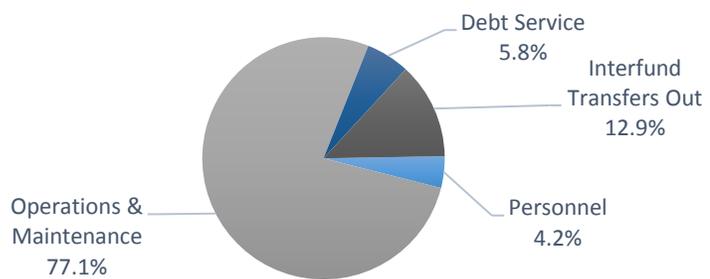
## Sewer Utility Operating Fund 402



### 4-Year Revenue Comparison



### 2015/2016 Budget



Annual FTE	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Sewer Operations	1.90	1.90	2.30	2.30	2.30
	-	-	-	-	-
<b>Total</b>	<b>1.90</b>	<b>1.90</b>	<b>2.30</b>	<b>2.30</b>	<b>2.30</b>

Full Time Equivalent (FTE)



# Section IV : Other Funds

## Sewer Utility Construction Fund 426



### Purpose/Description:

The Sewer Utility Construction Fund provides capital improvements to the City's sewer system. It is funded through user fees and general facility charges of the Sewer Utility, and may also be funded through the issuance of revenue bonds and Public Works Trust Fund loans.

New and/or ongoing projects for 2015 include:

- Brookville Gardens sewer system
- Lift Station capacity analysis
- Lift Station improvements
- Pump Stations 1, 5 and 6
- Upgrade Telemetry, Pump Stations 6 and 11
- Equipment upgrades, sewer video
- Manhole rehabilitation
- Emergency generator, Pump Station 12
- Flood Control, Pump Station 12
- Holt Property
- City-wide phone system, utility share
- Comprehensive Plan Update / Rate Study

<b>Revenues:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Beginning Fund Balance	1,066,973	869,956	689,036	1,847,664	689,036
Charges for Services	4,150	3,000	3,000	3,000	6,000
Miscellaneous	37,098	26,100	26,100	26,100	52,200
Interfund Transfers	-	-	408,000	416,200	824,200
Other Sources	-	2,814,546	2,354,382	-	2,354,382
<b>Available for Use</b>	<b>\$1,108,221</b>	<b>\$3,713,602</b>	<b>\$3,480,518</b>	<b>\$2,292,964</b>	<b>\$3,925,818</b>

<b>Expenditures:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Personnel	-	10,566	57,254	59,553	116,807
Operations & Maintenance	6,460	200,000	204,000	208,100	412,100
Capital Outlay	231,805	2,752,000	1,371,600	1,146,496	2,518,096
Debt Service	-	62,000	-	-	-
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$238,265</b>	<b>\$3,024,566</b>	<b>\$1,632,854</b>	<b>\$1,414,149</b>	<b>43,047,003</b>
Ending Fund Balance	869,956	689,036	1,847,664	878,815	878,815
<b>Total Expenditures and Other Uses</b>	<b>\$1,108,221</b>	<b>\$3,713,602</b>	<b>\$3,480,518</b>	<b>\$2,292,964</b>	<b>\$3,925,818</b>

Revenues Over / (Under) Expenditures	(197,017)	(180,920)	1,158,628	(968,849)	189,779
<b>Ending Fund Balance</b>	<b>\$869,956</b>	<b>\$689,036</b>	<b>\$1,847,664</b>	<b>\$878,815</b>	<b>\$878,815</b>

<b>Annual FTE</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2016 Budget</b>
Sewer Utility Construction	-	-	-	0.44	0.44
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.44</b>	<b>0.44</b>

Full Time Equivalent (FTE)

# Section IV : Other Funds

## Storm Drainage Operations Fund 404



### Purpose/Description:

The Storm Drainage Utility Fund is responsible for the protection and enhancement of surface water quality through the efficient collection, detention and conveyance of storm and surface water. Annual rainfall averages 33 to 55 inches; distributed over 5.1 square miles, this precipitation produces over 2 billion gallons of stormwater in our 10 to 15 miles of pipes, ditches and culverts, over 2,000 catch basins and 4 to 5 miles of open streams and numerous wetlands and riparian areas. The utility pays for a portion of capital improvement projects, maintenance and inspection of existing City owned storm water facilities (pipes, catch basins, man-holes), quality/detention facilities (dry ponds, wet ponds, underground vaults), annual cleaning of Wapato Creek and City ditches, emergency spill response and National Pollution Discharge Elimination System (NPDES) permit reporting.

### 2013-2014 Key Accomplishments:

- Cleaned, maintained and repaired 21 storm filtering systems
- Completed two cuttings of Wapato Creek
- Maintained all City-owned storm ponds and ditches

### 2015-2016 Goals & Objectives:

- Complete two cuttings of Wapato Creek.
- Maintain City-owned storm ponds and ditches
- Continue assisting Drainage District 21
- Complete inspection of half of the City's storm ponds each year
- Continue partnership with WDFW to restore critical habitat areas
- Continue maintenance of Wedge Park and Valley Avenue mitigation sites
- Replace cartridges on Contec storm water vaults
- Annual cleaning of Filtera Systems
- Assume maintenance responsibility for Wapato Oxbow wetland mitigation site
- Obtain permit from Fish & Wildlife to clean ditches

### Workload Measures:

- Inspect 60 existing storm water facilities having access agreements
- Notify by mail the 40 existing storm water facilities lacking access agreements
- Sweep approximately 25 curb miles monthly (20th Street East, 54th Avenue East, 70th Avenue East,

# Section IV : Other Funds

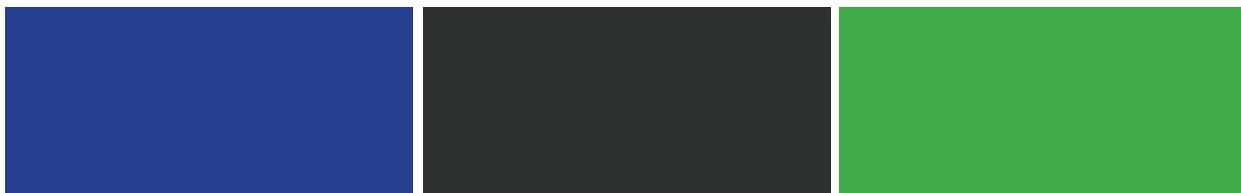
## Storm Drainage Operations Fund 404



Valley Avenue East, Port of Tacoma) and 20 miles every other month (minor roadways), and City facility parking lots in accordance with vendor schedule.

- Collect and dispose of 150 tons of material (street sweepings) to landfill.
- Inspect and clean 5 miles of storm lines
- Maintain 10 miles of roadside ditches
- Maintain 2,036 catch basins
- Collect and dispose of 60 tons of system debris to landfill
- Clean 4 miles of Wapato Creek (two passes)
- Clean 2 miles of Firwood Ditch (one pass)
- Prepare 3 articles annually with stormwater public education content for the Fife Flyer
- Prepare and distribute information regarding car wash kits and coupons
- Prepare for and respond to resident and developer stormwater related questions for DRC's

Performance Measurements	2013-2014 Target	2013-2014 Actual	2015-2016 Target
Inspect half of all facilities w/agreements on an annual basis	100%	100%	100%
Visit 40 facilities w/o access agreements	0%	0%	25%
Secure 10 of the facilities w/o access agreements, document non-compliant items visible from publicly accessible areas	0%	0%	100%
Arterial streets swept monthly	100%	100%	100%
Percentage of time streets swept within 5 days of snow/ice event	100%	100%	100%
Immediate response to emergency clean-up during business hours; on-call response during after-hours	100%	100%	100%
Clean and inspect half of storm line inventory annually	100%	100%	100%
Clean half of catch basin inventory annually	100%	100%	100%
Clean Wapato Creek twice within the 4-month permit window	2	2	2
Clean Firwood Ditch annually	1	1	1
Publish 3 stormwater articles each year for the Fife Flyer	3	3	3
Distribute information/public education items at Harvest Festival	50	278	50



# Section IV : Other Funds

## Storm Drainage Operations Fund 404

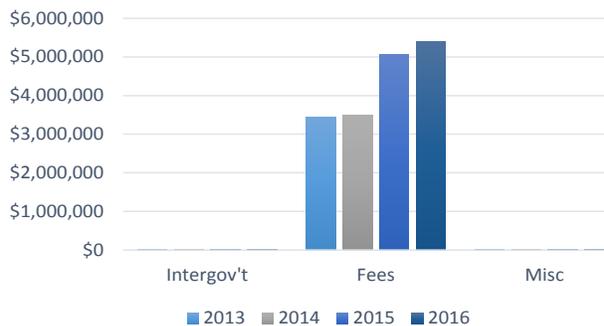


<b>Revenues:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Beginning Fund Balance	1,401,477	1,581,731	1,811,898	862,792	1,811,898
Intergovernmental	50,000	-	-	-	-
Charges for Services	696,086	831,000	993,200	1,187,800	2,181,000
Miscellaneous	383	300	300	300	600
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$2,147,946</b>	<b>\$2,413,031</b>	<b>\$2,805,398</b>	<b>\$2,050,892</b>	<b>\$3,993,498</b>

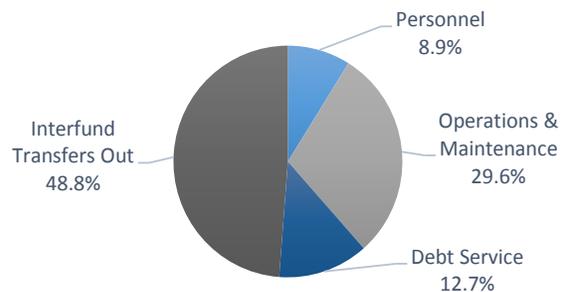
<b>Expenditures:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Personnel	134,865	149,002	152,894	156,412	309,306
Operations & Maintenance	430,649	432,988	525,907	505,609	1,031,516
Capital Outlay	701	19,143	-	-	-
Debt Service	-	-	63,805	380,411	444,216
Interfund Transfers Out	-	-	1,200,000	500,000	1,700,000
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$566,215</b>	<b>\$601,133</b>	<b>\$1,942,606</b>	<b>\$1,542,432</b>	<b>\$3,485,038</b>
Ending Fund Balance	1,581,731	1,811,898	862,792	508,460	508,460
<b>Total Expenditures and Other Uses</b>	<b>\$2,147,946</b>	<b>\$2,413,031</b>	<b>\$2,805,398</b>	<b>\$2,050,892</b>	<b>\$3,993,498</b>

Revenues Over / (Under) Expenditures	180,254	230,167	(949,106)	(354,332)	(1,303,438)
<b>Ending Fund Balance</b>	<b>\$1,581,731</b>	<b>\$1,811,898</b>	<b>\$862,792</b>	<b>\$508,460</b>	<b>\$508,460</b>

4-Year Revenue Comparison



2015/2016 Budget



<b>Annual FTE</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2016 Budget</b>
Storm Drainage Operations	1.40	1.40	1.50	1.50	1.50
	-	-	-	-	-
<b>Total</b>	<b>1.40</b>	<b>1.40</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>

Full Time Equivalent (FTE)

# Section IV : Other Funds

## Storm Drainage Construction Fund 446



### Purpose/Description:

The Storm Drainage Construction Fund provides capital improvements to the City's storm drainage system. It is funded through user fees and general facility charges of the Storm Drainage Utility, and may also be funded through the issuance of revenue bonds and Public Works Trust Fund loans.

New and/or ongoing projects for 2015 include:

- Oxbow cleanup
- Erdahl ditch and Interstate 5
- Valley & Wilton Lane E.
- 27th Street E.
- Pacific Highway and 54th
- Brookville Gardens drainage system
- Holt Property
- City-wide phone system, utility share
- Comprehensive Plan Update / Rate Study

<b>Revenues:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Beginning Fund Balance	-	-	(7,634)	126,259	(7,634)
Miscellaneous	-	-	-	-	-
Interfund Transfers In	-	-	1,200,000	500,000	1,700,000
Other Sources	-	1,504,432	2,635,342	0	2,635,342
<b>Available for Use</b>	<b>\$-</b>	<b>\$1,504,432</b>	<b>\$3,827,708</b>	<b>\$626,259</b>	<b>\$4,327,708</b>

<b>Expenditures:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Personnel	-	10,566	57,115	59,409	116,524
Capital Outlay	-	1,471,000	3,644,334	590,000	4,234,334
Debt Service	-	30,500	-	-	-
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$-</b>	<b>\$1,512,066</b>	<b>\$3,701,449</b>	<b>\$649,409</b>	<b>\$4,350,858</b>
Ending Fund Balance	-	(7,634)	126,259	(23,150)	(23,150)
<b>Total Expenditures and Other Uses</b>	<b>\$-</b>	<b>\$1,504,432</b>	<b>\$3,827,708</b>	<b>\$626,259</b>	<b>\$4,327,708</b>

Revenues Over / (Under) Expenditures	-	(7,634)	133,893	(149,409)	(15,516)
<b>Ending Fund Balance</b>	<b>\$-</b>	<b>\$(7,634)</b>	<b>\$126,259</b>	<b>\$(23,150)</b>	<b>\$(23,150)</b>

<b>Annual FTE</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budget</b>	<b>2016 Budget</b>
Storm Drainage Construction	-	-	-	0.43	0.43
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.43</b>	<b>0.43</b>

Full Time Equivalent (FTE)

# Section IV : Other Funds

## Parity Revenue Bond Fund 405



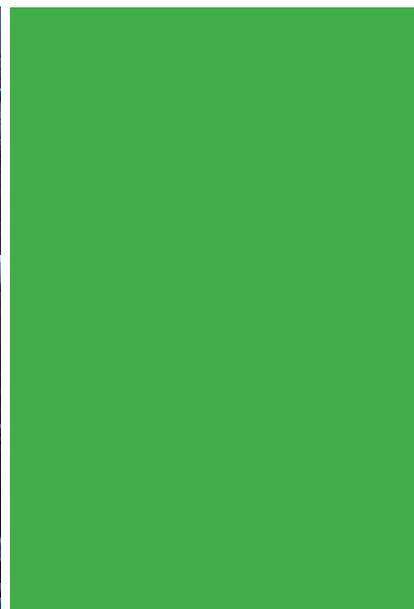
### Purpose/Description:

The purpose of The Parity Revenue Bond Fund is to pay and secure the payment of the principal, premium, if any and interest on the Parity Bonds issued by the City. The Bond Fund consists of two accounts: (a) the Principal and Interest Account and (b) the Reserve Account. Each account is held separate and apart from the other. The purpose of the Parity Revenue Bond Fund is to pay part or all of the costs of certain capital improvements to the City's sanitary sewer system, including the improvements carried out by Utility Local Improvement District No. 98-2.

<b>Revenues:</b>	<b>2013 Actual</b>	<b>2014 Projected</b>	<b>2015 Budget</b>	<b>2016 Budget</b>	<b>2015-16 Budget</b>
Beginning Fund Balance	1,491,317	1,638,868	729,486	1,075,393	729,486
Fines & Penalties	44,531	34,000	34,000	34,000	68,000
Miscellaneous	714,638	546,200	546,200	546,200	1,092,400
Interfund Transfers In	259,979	259,164	259,507	256,207	515,714
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$2,510,465</b>	<b>\$2,478,232</b>	<b>\$1,569,193</b>	<b>\$1,911,800</b>	<b>\$2,405,600</b>

<b>Expenditures:</b>					
Operations & Maintenance	913	-	-	-	-
Debt Service	870,684	1,748,720	493,800	493,800	987,600
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$871,597</b>	<b>\$1,748,720</b>	<b>\$493,800</b>	<b>\$493,800</b>	<b>\$987,600</b>
Ending Fund Balance	1,638,868	729,512	1,075,393	1,418,000	1,418,000
<b>Total Expenditures and Other Uses</b>	<b>\$2,510,465</b>	<b>\$2,478,232</b>	<b>\$1,569,193</b>	<b>\$1,911,800</b>	<b>\$2,405,600</b>

Revenues Over / (Under) Expenditures	147,551	(909,356)	345,907	342,607	688,514
<b>Ending Fund Balance</b>	<b>\$1,638,868</b>	<b>\$729,512</b>	<b>\$1,075,419</b>	<b>\$1,418,026</b>	<b>\$1,418,026</b>



# Section IV : Other Funds

## Internal Service Funds



# Internal Service Funds



# Section IV : Other Funds

## Detention Services Fund 502



### Purpose/Description:

The City of Fife provides Jail and Electronic Home Detention (EHD) services to other jurisdictions throughout the area. These services are provided regionally through a number of inter-local agreements. The purpose of this fund is to account for all revenues and expenditures related to the operation of the City of Fife jail facilities. All monies received to this fund are to be expended on the creation, operation, maintenance, expansion, furnishing or any other expenses related to the City's jail facility.

### 2013-2014 Key Accomplishments:

- The City entered into an agreement with the City of Tacoma for Jail and EHD services.
- A separate Detention Services Fund was created.

### 2015-2016 Goals & Objectives:

- Review and update all current inter-local agreements
- Continue working on regional jail issues
- Expand Electronic Home Detention services

### Workload Measures:

- Maintain number of annual inmate bookings to at or above current levels
- Maintain number of inmate-days to at or above current levels
- Increase number of Electronic Home Detention days above current levels

Performance Measurements	2013-2014 Target	2013-2014 Actual	2015-2016 Target
Annual inmate bookings	N/A	11,400	11,000-12,000
Annual inmate days	N/A	116,000	115,000-117,000
Average inmates per day	N/A	159	150-200
EHD active days	N/A	28,000	30,000



# Section IV : Other Funds

## Detention Services Fund 502

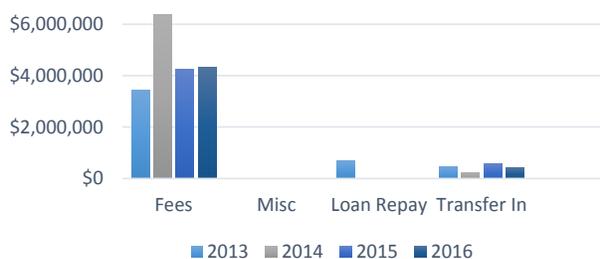


Revenues:	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	56,897	241,111	147,693	147,693	147,693
Charges for Services	3,446,902	6,364,686	4,223,574	4,308,046	8,531,620
Miscellaneous	1	8,500	100	100	200
Interfund Loan Repayment	700,000	-	-	-	-
Interfund Transfers In	460,000	240,000	564,000	412,000	976,000
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$4,663,800</b>	<b>\$6,854,297</b>	<b>\$4,935,367</b>	<b>\$4,867,839</b>	<b>\$9,655,513</b>

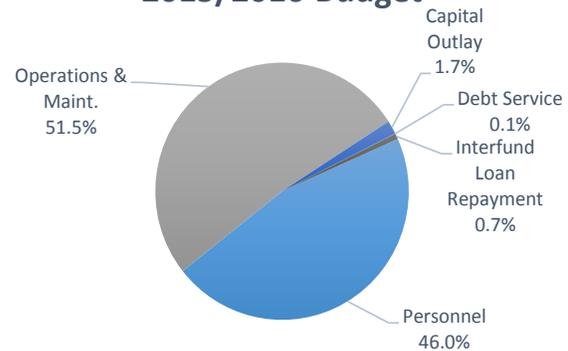
Expenditures:	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Personnel	1,351,507	2,041,173	2,165,957	2,209,275	4,375,232
Operations & Maint.	3,071,182	4,537,931	2,424,916	2,474,070	4,898,986
Capital Outlay	-	90,000	160,000	-	160,000
Debt Service	-	3,500	3,270	3,102	6,372
Interfund Loan Repayment	-	34,000	33,531	33,699	67,230
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$4,422,689</b>	<b>\$6,706,604</b>	<b>\$4,787,674</b>	<b>\$4,720,146</b>	<b>\$9,507,820</b>
Ending Fund Balance	241,111	147,693	147,693	147,693	147,693
<b>Total Expenditures and Other Uses</b>	<b>\$4,663,800</b>	<b>\$6,854,297</b>	<b>\$4,935,367</b>	<b>\$4,867,839</b>	<b>\$9,655,513</b>

Revenues Over / (Under) Expenditures	184,214	(93,418)	-	-	-
<b>Ending Fund Balance</b>	<b>\$241,111</b>	<b>\$147,693</b>	<b>\$147,693</b>	<b>\$147,693</b>	<b>\$147,693</b>

### 4-Year Revenue Comparison



### 2015/2016 Budget



Annual FTE	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Detention Services	9.00	17.18	18.50	19.00	19.00
	-	-	-	-	-
<b>Total</b>	<b>9.00</b>	<b>17.18</b>	<b>18.50</b>	<b>19.00</b>	<b>19.00</b>

Full Time Equivalent (FTE)



# Section IV : Other Funds

## Fleet Fund 504



### Purpose/Description:

The Fleet Fund is responsible for purchase, repair and maintenance of the City-owned vehicles, equipping police vehicles with special installations, handling of drug seizure vehicles and maintenance of the Lahar system. Responsibilities include routine maintenance and major repair on vehicles and other equipment, customizing police vehicles as needed, and maintaining the City's emergency generators.

### 2013-2014 Key Accomplishments:

- Purchased and upfit one (1) utility truck for Public Works/Streets
- Purchased and upfit three (3) police vehicles
- Purchased and upfit two (2) undercover police vehicles
- Purchased and upfit one (1) used snow plow/sanding truck
- Purchased and upfit one (1) new sewer vector truck

### 2015-2016 Goals & Objectives:

- Purchase and upfit six (6) police vehicles in 2015
- Purchase and upfit four (4) police vehicles in 2016
- Purchase and upfit one (1) Public Works fleet service truck
- Purchase and upfit one (1) Public Works flatbed truck
- Purchase and upfit one (1) Parks utility vehicle

### Workload Measures:

- Purchase an average of 6 vehicles annually.
- Perform maintenance on a fleet of 123 vehicles.
- Check 8 emergency generators monthly.
- Repair/weld 8 side-arm mowers.
- Perform 35 brake jobs.
- Process and dispose of 9 drug-seized vehicles.
- Install light bars and equipment in 6 police vehicles.
- 120 checks of the Lahar siren system annually.
- Replace 4 Lahar sirens.

# Section IV : Other Funds

## Fleet Fund 504



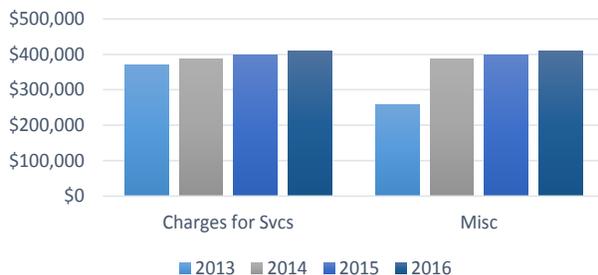
Performance Measurements	2013-2014 Target	2013-2014 Actual	2015-2016 Target
New vehicles ordered in a timely manner & delivered to the receiving dept within 45 days of receipt	100%	100%	100%
Percentage of lube/oil/filter work turned around within 1 business day	100%	100%	100%
Brake jobs completed within promised delivery time	100%	100%	100%
Routine service completed within 5 days of service request	100%	100%	100%
Seized vehicles auctioned in 90 days or put into service as undercover police vehicle	100%	100%	100%
Lahar System performs properly when activated	100%	100%	100%

Revenues:	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	1,577,385	1,323,648	1,136,210	1,246,666	1,136,210
Charges for Services	369,540	386,100	397,700	409,600	807,300
Miscellaneous	258,540	386,200	397,300	408,700	806,000
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$2,205,465</b>	<b>\$2,095,948</b>	<b>\$1,931,210</b>	<b>\$2,064,966</b>	<b>\$2,749,510</b>

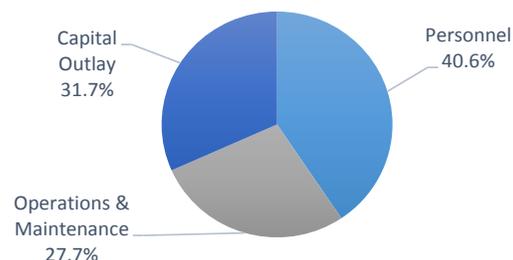
Expenditures:	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Personnel	206,291	223,488	229,744	234,925	464,669
Operations & Maintenance	135,068	154,250	157,300	160,300	317,600
Capital Outlay	540,458	582,000	297,500	65,000	362,500
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>\$881,817</b>	<b>\$959,738</b>	<b>\$684,544</b>	<b>\$460,225</b>	<b>\$1,144,769</b>
Ending Fund Balance	1,323,648	1,136,210	1,246,666	1,604,741	1,604,741
<b>Total Expenditures and Other Uses</b>	<b>\$2,205,465</b>	<b>\$2,095,948</b>	<b>\$1,931,210</b>	<b>\$2,064,966</b>	<b>\$2,749,510</b>

Revenues Over / (Under) Expenditures	(253,737)	(187,438)	110,456	358,075	468,531
<b>Ending Fund Balance</b>	<b>\$1,323,648</b>	<b>\$1,136,210</b>	<b>\$1,246,666</b>	<b>\$1,604,741</b>	<b>\$1,604,741</b>

4-Year Revenue Comparison



2015/2016 Budget



Annual FTE	2012 Actual	2013 Actual	2014 Actual	2015 Budget	2016 Budget
Fleet Operations	2.00	2.00	2.00	2.00	2.00
	-	-	-	-	-
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

Full Time Equivalent (FTE)

# Section IV : Other Funds

## Self-Insurance/Employee Benefits Fund 513



### Purpose/Description:

This fund was established in 2014, Ordinance No. 1881, to account for self-insured employee benefits.

<b>Revenues:</b>	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Beginning Fund Balance	-	-	-	-	-
Charges for Services	-	240,000	122,257	122,257	244,514
Miscellaneous	-	-	-	-	-
Other Sources	-	-	-	-	-
<b>Available for Use</b>	<b>\$-</b>	<b>\$240,000</b>	<b>\$122,257</b>	<b>\$122,257</b>	<b>\$244,514</b>

<b>Expenditures:</b>	2013 Actual	2014 Projected	2015 Budget	2016 Budget	2015-16 Budget
Personnel	-	-	-	-	-
Operations & Maintenance	-	240,000	122,257	122,257	244,514
Other Uses	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>\$240,000</b>	<b>\$122,257</b>	<b>\$122,257</b>	<b>\$244,514</b>
Ending Fund Balance	-	-	-	-	-
<b>Total Expenditures and Other Uses</b>	<b>\$-</b>	<b>\$240,000</b>	<b>\$122,257</b>	<b>\$122,257</b>	<b>\$244,514</b>

Revenues Over / (Under) Expenditures	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

