

STATISTICAL SECTION & GLOSSARY

Statistical section contains:

Pay and Classifications Plans:

- Management & Non-Represented Wages
- Union Classification and Salary Range
- Local IBEW #997
- Fire Department IAFF Local #656
- Police Department Teamster Local #589

Local Statistics

Budget Glossary



~ *In Partnership With the Community* ~



**Pay and Classification Plan (as of January 1, 2007)
Management and Non-Represented Wages**

Classification	Salary Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13
City Manager	48	7,814	8,323	8,668	8,808	8,986	10,792	10,625						
Director of Public Works	47	8,262	8,510	8,765	9,028	9,118	9,210	9,302	9,395	9,488	9,584	9,679	9,777	9,874
City Attorney	44	7,561	7,788	8,022	8,262	8,344	8,428	8,512	8,598	8,683	8,770	8,858	8,947	9,036
Director of Finance Fire Chief Police Chief	42	7,126	7,341	7,561	7,788	7,866	7,944	8,024	8,104	8,185	8,267	8,349	8,433	8,517
Deputy Director of PW Engineering Deputy Director of PW Operations	40	6,717	6,918	7,126	7,341	7,413	7,487	7,562	7,637	7,714	7,791	7,869	7,948	8,027
Deputy Director of Power Resources Deputy Police Chief Fire Marshal Human Resources Manager Sr. Assistant City Attorney	38	6,331	6,521	6,717	6,918	6,988	7,057	7,128	7,199	7,271	7,344	7,417	7,491	7,566
Electrical Engineering Manager Light Operation Manager	37	6,147	6,331	6,521	6,717	6,784	6,852	6,920	6,990	7,060	7,130	7,201	7,273	7,346
Deputy Director Recreation	36	5,968	6,147	6,331	6,521	6,586	6,652	6,718	6,786	6,854	6,922	6,992	7,061	7,132
Accounting Manager Communications Manager Engineering Manager	35	5,686	5,856	6,032	6,213	6,275	6,338	6,401	6,465	6,530	6,595	6,661	6,727	6,795
Principal Planner	34	5,520	5,686	5,856	6,032	6,092	6,153	6,215	6,277	6,339	6,403	6,467	6,532	6,597
Fleet Maintenance Manager Solid Waste Superintendent Wastewater Treatment Plant Supt. Water/Wastewater Collection Supt.	32	5,203	5,359	5,520	5,686	5,742	5,800	5,858	5,916	5,976	6,035	6,096	6,157	6,218
Power Resource Manager	31	5,052	5,203	5,359	5,520	5,575	5,631	5,688	5,744	5,802	5,860	5,918	5,977	6,037
Financial Systems Specialist	30	4,904	5,052	5,203	5,359	5,413	5,467	5,522	5,576	5,633	5,689	5,746	5,803	5,861
Planning Manager Street Superintendent	28	4,622	4,761	4,904	5,052	5,102	5,153	5,205	5,257	5,309	5,362	5,416	5,470	5,525
Senior Accountant	27	4,488	4,622	4,761	4,904	4,954	5,003	5,053	5,103	5,155	5,206	5,258	5,311	5,364
City Clerk/Management Assistant Assistant Parks Superintendent	26	4,357	4,488	4,622	4,761	4,809	4,857	4,906	4,955	5,004	5,054	5,105	5,156	5,207
Fine Arts Center Manager Human Resources Analyst Senior Center Manager	24	4,106	4,230	4,357	4,488	4,532	4,578	4,624	4,670	4,717	4,763	4,811	4,859	4,908
Assistant to the City Manager Executive Communications Coord.	22	3,871	3,986	4,106	4,229	4,271	4,314	4,357	4,401	4,445	4,489	4,535	4,580	4,625
Aquatic Manager	21	3,758	3,871	3,986	4,106	4,147	4,189	4,231	4,273	4,315	4,359	4,402	4,446	4,491
Legal Assistant/Paralegal	20	3,648	3,758	3,871	3,986	4,026	4,067	4,107	4,148	4,190	4,232	4,274	4,317	4,360
PW Administrative Supervisor	19	3,541	3,648	3,758	3,871	3,909	3,948	3,988	4,028	4,068	4,108	4,149	4,191	4,233
Administrative Ass't/Deputy City Clerk Executive Administrative Assistant Legal Administrative Assistant	18	3,439	3,541	3,648	3,758	3,795	3,833	3,872	3,910	3,949	3,989	4,029	4,069	4,110
Administrative Assistant	17	3,337	3,439	3,541	3,648	3,685	3,722	3,759	3,797	3,835	3,873	3,912	3,951	3,990
Legal Records Specialist	09	2,690	2,770	2,851	2,936	2,966	2,996	3,025	3,056	3,086	3,117	3,148	3,180	3,211
Assistant to Fine Art Director	08	2,560	2,637	2,716	2,795	2,823	2,851	2,880	2,909	2,937	2,967	2,996	3,026	3,057
Intern Legal Intern Office Assistant (Management)	03	2,208	2,274	2,343	2,413	2,437	2,462	2,486	2,511	2,536	2,562	2,587	2,613	2,639



Union Classification and Salary Range AFSCME Local #1619 (As of January 1, 2007)

Classification	Salary Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Civil/Utility Engineer	28	4,432	4,565	4,702	4,842	4,987	5,137	5,290
Assistant Civil Engineer II System Coordinator	26	4,177	4,303	4,432	4,565	4,702	4,842	4,987
Customer Services Supervisor Street Maintenance Supervisor SW Collection/Disposal Supervisor Water Maintenance Supervisor	23	3,822	3,937	4,055	4,177	4,303	4,432	4,565
System Analyst Associate Planner	22	3,711	3,822	3,937	4,055	4,177	4,303	4,432
Wastewater Treatment Plt. Operator III Laboratory Specialist	21	3,603	3,711	3,822	3,937	4,055	4,177	4,303
PW/Utility/Park/Customer Svc Leadworkers Assistant Planner Assistant Civil Engineer I Back Flow Inspector Public Works Inspector Electrical Eng. Specialist II CADD System Specialist Recycling Coordinator Sr. Maintenance Carpenter	20	3,498	3,603	3,711	3,822	3,937	4,055	4,177
Eng. Survey Tech.	19	3,396	3,498	3,603	3,711	3,822	3,937	4,055
Eng. CADD Tech. GIS CADD Specialist Utilities Services Coordinator Accountant Wastewater Treatment Plt. Oper. II	18	3,297	3,396	3,498	3,603	3,711	3,822	3,937
Utility Worker II Water Quality Technician I/II Collections/Pre-Treatment Coordinator Parks Facility Caretaker Community Services Coordinator	17	3,201	3,297	3,396	3,498	3,603	3,711	3,822
Pre-Treatment Coordinator Permit Coordinator Field Service Representative Payroll Specialist	16	3,107	3,201	3,297	3,396	3,498	3,603	3,711
Wastewater Treatment Plt. Oper. I	15	3,017	3,107	3,201	3,297	3,396	3,498	3,603
Maintenance Carpenter Utility Worker I (MM I) Parks Caretaker Meter Reader II Accounting Technician II	14	2,930	3,017	3,107	3,201	3,297	3,396	3,498
Utility Billing Specialist Accounting Technician I Permit Technician Meter Reader I	12	2,762	2,845	2,930	3,017	3,107	3,201	3,297
Custodian	10	2,605	2,682	2,762	2,845	2,930	3,017	3,107
Senior Cashier	9	2,528	2,605	2,682	2,762	2,845	2,930	3,017
Clerk Typist Cemetery Assistant	7	2,383	2,454	2,528	2,605	2,682	2,762	2,845
Landfill Scale Attendant Laborer/Seasonal Caretaker Customer Service Representative	6	2,314	2,383	2,454	2,528	2,605	2,682	2,762
Switchboard Operator	4	2,181	2,246	2,314	2,383	2,454	2,528	2,605



Local IBEW #997

(As of January 1, 2007)

	A	B	C	D	E	F	G
Commercial & Inst. Energy Analyst	3,947	4,066	4,186	4,308	4,423	4,547	4,683

Classification	Percent of Lineman Base	
Line Foreman	112.5%	\$36.73
Lineman	100%	32.65
Apprentice Lineman		
1st Step	75%	24.48
2nd Step	78%	25.46
3rd Step	81%	26.44
4th Step	84%	27.42
5th Step	87%	28.40
6th Step	90%	29.38
7th Step	95%	31.01
Equipment Operator	89.5%	29.22
Head Groundman	82.5%	26.93
Groundman	69.0%	22.53
Electrical Inspector	100%	32.65
Sr Meterman Journey	105%	34.28
Meterman	100%	32.65
Purchasing Agent	87%	28.40
Fleet Maintenance Mechanic		25.16
Sr. Fleet Maintenance Mechanic		26.65
Maintenance Technician	100%	32.65
Traffic Signal/Electrical Inspector	105%	34.28
Serviceman	105%	34.28
Service Writer		17.13



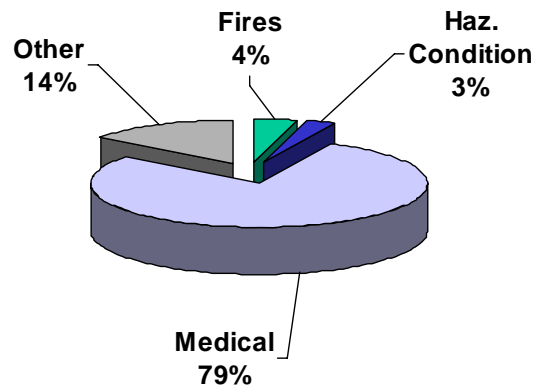
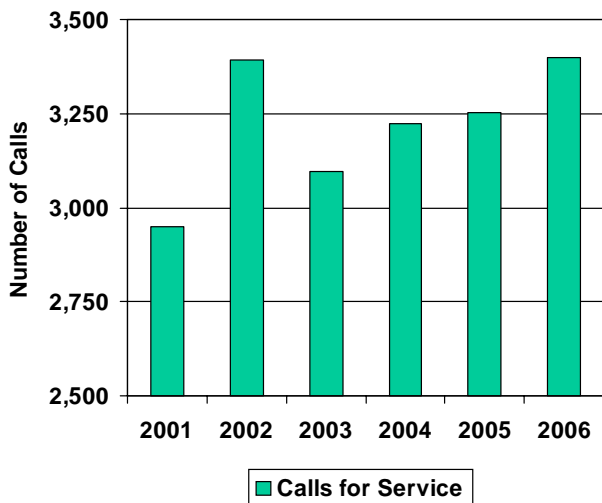
The Line Crew had plenty to keep them busy following one of the worst wind storms of the winter.



Fire Department IAFF Local #656

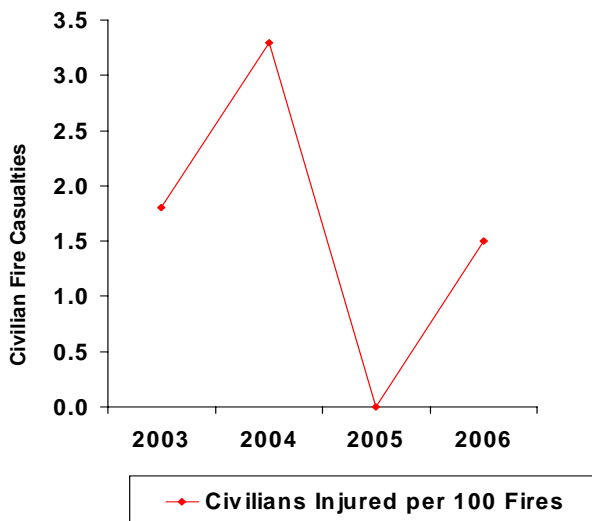
(As of January 1, 2007)

	A	B	C	D	E	F
Firefighter/EMT	4,095	4,301	4,524	4,754	4,996	5,254
Firefighter/Paramedic	4,389	4,607	4,834	5,072	5,324	5,611
Fire Captain	5,666	5,769	5,943			
Training/Maintenance Officer	6,200	6,313	6,503			
Fire Prevention Specialist I	4,170	4,376	4,599	4,829	5,071	5,329
Fire Prevention Specialist II	4,220	4,426	4,649	4,879	5,121	5,379
Medical Officer	5,666	5,769	5,943			
Paramedic/Fire Prev. Spec. I	4,464	4,682	4,909	5,147	5,399	5,686
Paramedic/Fire Prev. Spec. II	4,514	4,732	4,959	5,197	5,449	5,736



The chart above shows Fire Department activity by type.

“Other” includes severe weather (disaster), false alarms, service calls, good intent calls and citizen complaints



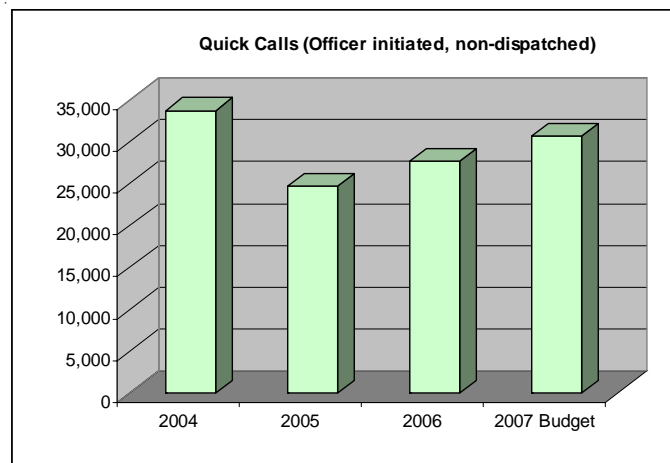
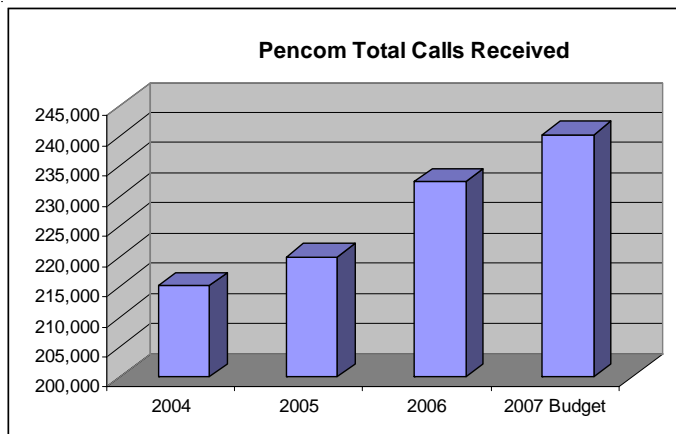
The chart to the left represents casualties due to fire

- There were no fire deaths in 2006, with the last fire-related death occurring in 2004.
- There were 2 civilian injuries due to fire in 2006.



Police Department Teamster Local #589

	A	B	C	D	E	F
Non-Sworn (as of January 1, 2007):						
Communications Officer	2,930	3,076	3,230	3,389	3,559	3,738
Communications Supervisor	3,757	3,943	4,142	4,351		
Police Records Supervisor	3,931	4,125	4,334	4,552		
Police Records Specialist	2,895	3,040	3,192	3,352	3,518	
Animal Control/Support Services Officer	2,767	2,906	3,053	3,203	3,363	3,532
Parking Control Officer	2,434	2,569	2,720	2,839	2,966	3,117
Warrant Clerk	2,756	2,894	3,038	3,191	3,350	
Sworn (as of January 1, 2006):						
Police Officer	3,957	4,135	4,323	4,518	4,712	
Police Sergeant	5,254	5,432				
Corporal	4,656	4,290	4,468	4,851	5,046	





Major Employers	Number of Employees
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Olympic Memorial Hospital	970	
Port Angeles School District	612	
Peninsula College	556	
Clallam County	463	
Clallam Bay Corrections Center	410	
Westport Shipyard	380	*
Sequim School District	350	
City of Port Angeles	273	
Seven Cedars Casino	364	
Forks Community Hospital	265	
U.S. Coast Guard	254	
Nippon Paper Industries	240	
Wal-Mart Port Angeles	230	
Makah Tribal Council	207	
Quillayute Valley School District	205	**
Olympic National Park	200	
Wal-Mart Sequim	200	
Costco	175	
First Federal S & L	163	
Home Depot	135	
Public Utility District	133	
K-Ply	132	
Safeway - Port Angeles	125	**
Washington Dept. of Natural Resources	120	
Peninsula Daily News	110	
Port Angeles Hardwood	110	
Crestwood Convalescent Ctr.	100	
Albertson's	100	
Angeles Composite Technologies	90	
Platypus Marine Inc.	60	
U S Post Office	59	
Port of Port Angeles	53	



* Countywide employment data

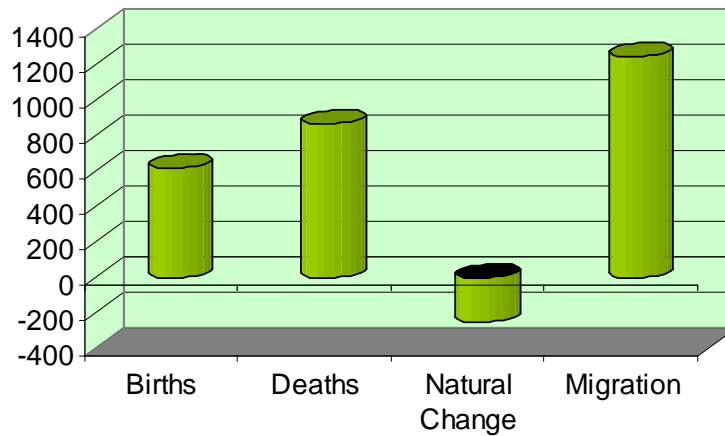
** Data from 2005



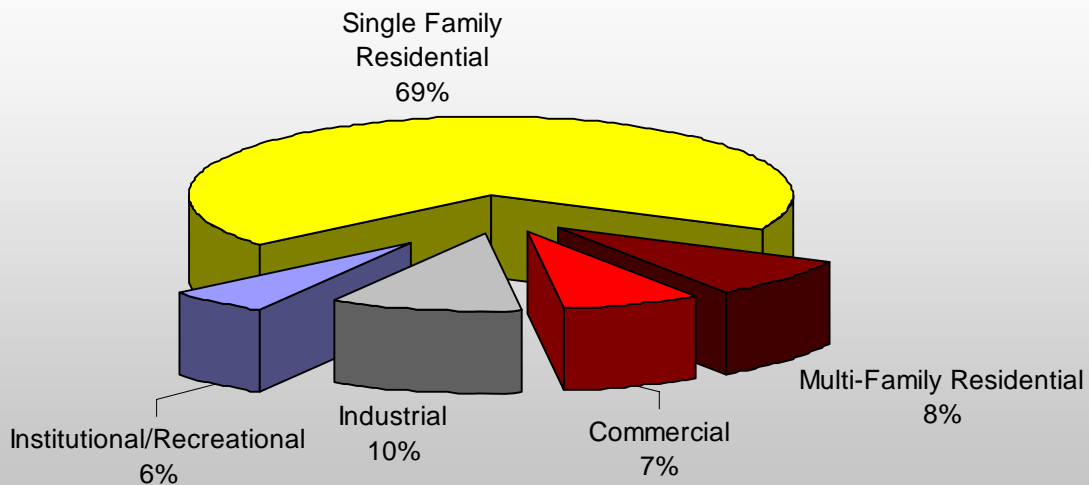
Official Population Estimates

						Estimates	% Change
	1980	1985	1990	1995	2000	2007	1980-2007
Clallam County	51,648	52,600	57,000	63,600	64,525	67,800	31%
Forks	3,060	2,885	2,920	3,369	3,120	3,165	3%
Port Angeles	17,311	17,200	17,490	18,540	18,397	18,970	6%
Sequim	3,013	3,295	3,530	4,200	4,334	5,030	44%
Unincorporated	28,264	29,220	32,480	37,491	38,674	40,635	37%

**Clallam County Components of Population Change
2005-2006**



2006 Building Permits Issued by Sector





Median Household Income			
	1995	2005	%of Change
Clallam Co.	\$31,037	\$40,370	30.07%
Jefferson Co.	\$31,298	\$40,762	30.24%
State	\$39,060	\$53,771	37.66%

Employment Data			
	1st Quarter 2005	1st Quarter 2006	% of Change
# of Employees			
Statewide	2,702,670	2,758,666	2.07%
Clallam Co	22,007	22,343	1.53%
Jefferson Co	8,781	8,911	1.48%
Wages Paid			
Statewide	\$ 26,590,059,557	\$ 29,869,953,946	12.34%
Clallam Co	150,944,337	167,702,824	11.10%
Jefferson Co	57,849,539	63,519,480	9.80%
Average Wage per employee			
Statewide	\$ 9,838	\$ 10,828	10.05%
Clallam Co	6,859	7,506	9.43%
Jefferson Co	6,588	7,128	8.20%

Average Price of Previously Owned Home			
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	1996	2004	% of Change
Sequim	\$143,923	\$241,639	67.9%
Port Angeles	\$104,846	\$159,085	51.7%
Forks	\$80,902	\$132,564	63.9%
Clallam County	\$117,692	\$188,834	60.4%

The Age of Clallam County			
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	1990	2002	% of Change
<20	15,517	15,531	0.09%
20-44	18,054	16,876	-6.52%
45-64	11,365	19,030	67.44%
65 & over	11,528	13,861	20.24%



Budget Glossary

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent. Used in proprietary and non-expendable types of funds.

Agency Fund - One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. In this context, the City of Port Angeles is providing accounting services for the Off-Street Parking and Utility Contribution Funds.

Appropriation - The legal spending level authorized by an ordinance of the City Council. Spending should not exceed this level without approval by the Council.

Assessed Valuation - The value assigned to properties within the City which is used in computing the property taxes to be paid by property owners.

Asset - Resources owned or held by a government which have monetary value.

Available (Undesignated Fund Balance) - Refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget - A budget wherein revenues equal expenditures.

BARS - The State of Washington Budgeting, Accounting and Reporting System required for all governmental entities in the State.

Benefits - Benefits provided for employees, such as Social Security, retirement, worker's compensation, life insurance, and medical insurance.

Bond - A written promise to pay a sum of money at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation, revenue bonds, and special improvement district bonds. These are most frequently used to finance capital projects.

Bond Refinancing - The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Budget - The financial plan for the operation of a program or organization for the year (or other fiscal period).

Budgetary Basis - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budget Calendar - The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Capital Expenditures - Expenditures for capital assets including land, buildings, equipment, infrastructure or improvements thereof, which will have a useful life greater than one year. *Routine capital expenditures* range from \$7,500 to \$30,000 and have no significant impact on the operating budget. *Non-routine capital expenditures* in excess of \$30,000 are those that will have a significant impact on the operating budget.

Capital Facilities Plan (CFP) - The six-year plan or schedule of project expenditures for public facilities, equipment, and infrastructure.

Capital Improvement Program (CIP) - The one-year plan or schedule of project expenditures for public facilities, equipment, and infrastructure, that is incorporated into the Budget.

Capital Outlay - Expenditures for furnishings, equipment, vehicles, or machinery that results in the acquisition of assets with a useful life of more than one year.

Capital Project - The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures, and improvements thereon. Capital project budgets are adopted at the time the project is authorized and continue until completion.



Capital Projects Funds – One of five governmental fund types. Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Cash Basis - A basis of accounting in which transactions are recognized only when cash in increased or decreased.

CDBG - Community Development Block Grant. Grants issued by the Washington State Department of Community, Trade and Economic Development, for the purpose of funding low income housing rehabilitation and health related community projects.

Contingency - The appropriation of reserve funds for future allocation in the event specific budget allotments have expired and additional funds are needed.

COSA - Cost of Service Analysis. An Analysis of costs associated with providing services, in an effort to determine revenue requirements to recover those costs.

Cost Allocation - Assignment of applicable costs and charges from one fund to another required by treating each fund as an independent entity.

Cost-of-Living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

Coverage - Percent of revenues which covers expenditures.

CSO - Combined Sewer Overflow. The overflow of stormwater into the City's sewer system.

Debt Service - The annual payment of principal and interest on the City's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as utility facilities and expansion.

Debt Service Coverage Ratio – The ratio of pledged revenues to related debt service payments.

Debt Service Funds – One of five governmental fund types. Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Department - The basic organizational unit of government which is functionally unique in its delivery of services.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A group of homogeneous cost centers within a department, i.e. Accounting Division within the Finance Department.

Employee Benefits - Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.

Encumbrances - The amount of funds committed to vendors for goods or services received or to be received by the City as specified in a City purchase order.

Enterprise Funds – One of two proprietary fund types. Enterprise funds are used to report activities for which a fee is charged to external users for goods or services. The City budgets seven such funds, the Electric, Water, Wastewater, Solid Waste Collection, Solid Waste Transfer Station/Landfill, Stormwater and Medic I Funds.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year.

EUGA - Eastern Urban Growth Area. The geographical area east of current City limits, proposed for urban development within the next twenty years, as required by the Growth Management Act.

Expenditure - Funds spent in accordance with budgeted appropriations on assets or goods and services obtained.

Expense - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fees - A general term for any charge levied by the City associated with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include business licenses, fines, and user charges.



Fiduciary Funds – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fiscal Policy - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Full Faith and Credit - A pledge of a government's taxing power to repay debt obligations.

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working 20 hours per week would be the equivalent to .5 of a full-time position.

Fund - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carry-over.

GAAP - Generally Accepted Accounting Principles are standards used for accounting and reporting for both private industry and governments. Government GAAP is currently set by the Governmental Accounting Standards Board.

GASB - Governmental Accountant Standards Board established in 1985 is the current standards-setting board for governmental GAAP.

General Fund – One of five governmental fund types. The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial activities except those that are required to be accounted for in another fund.

General Obligation (G. O.) Bond - This type of bond is backed by the full faith, credit and taxing power of the government.

GFOA - Government Finance Officers Association of the United States and Canada. A professional association of state/provincial and local finance officers in the United States and Canada, founded 1906. This association plays a major role in the development and promotion of GAAP for state and local governments.

Goal - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Funds – Funds used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grants - A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

Growth Management Act (GMA) Passed in 1990 by the Washington State Legislature and later amended in 1991, 1993, and 1995. The Act provides a growth strategy that protects property rights and the environment, encourages economic development, and gives local cities and counties experiencing rapid population growth, the tools to better manage the development that accompanies it.

Implicit Price Deflector (IPD) - An index of inflation for personal consumption expenditures for the previous 12 months, as published in September of each year by the Bureau of Economic Analysis.

Interfund Transfers - The movement of monies between funds of the same governmental entity.

Intergovernmental Revenue - Revenue from other governments, primarily shared State revenue from auto excise tax, and liquor profits and tax.

Internal Control - The system of controls established by the City to protect the assets from misappropriation and ensure accurate reporting of financial transactions.



Internal Service Funds – One of two proprietary fund types. Internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The City budgets three such funds, Equipment Services, Information Technology and Self-Insurance Funds.

LEOFF - Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

Levy Rate - The rate of tax to be imposed on the assessed value of real property for the computation of property tax revenues

Licenses and Permits - Revenue category that includes building permits, business licenses, and any other miscellaneous licenses.

LID - Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Long-term Debt - Debt with a maturity of more than one year after the date of issuance.

LTGO - Limited Tax General Obligation Bond. Non-voted or councilmanic debt payable from regular tax levies or general revenues.

Miscellaneous revenue - The account which provides for accumulation of revenues not specifically identified in other accounts. This includes interest, rents, and incidentals.

Modified Accrual - Basis of accounting according to which revenues are recognized when available and measurable and expenditures are recognized when the underlying liability is incurred.

NPDES - National Pollutant Discharge Elimination System. Used in reference to the waste discharge permit that is required to operate a wastewater treatment plant.

Non-Operating Expense - Expenses of enterprise funds that are incidental to the main purpose of the fund.

Objective - A strategy that when carried out results in the accomplishment of a goal. An objective is specific, measurable, achievable, realistic, and time bound.

Operating Budget - An operation plan, expressed in financial terms, by which a program is funded. It should include: (1) the mission; (2) the services provided; (3) impact on future years; and (4) current year operations.

Operating Expense - Those costs including expenditures for salaries and wages, benefits, supplies, services, and charges which are necessary to support the primary services of the organization.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Pension Trust Funds – One of four fiduciary fund types. Pension trust funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans. The City budgets one such fund, the Firemen’s Pension Fund.

Performance Measure - Data collected to determine how effective or efficient a program is in achieving its objectives.



A good day for a walk on the City Pier.



Permanent Funds – One of five governmental fund types. Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (for the benefit of the government or its citizenry). The City budgets one permanent fund, the Esther Webster Trust Fund.

PERS - Public Employees Retirement System provided for employees other than police and fire personnel in the State of Washington.

Personal Services - Expenditures for salaries, wages, and fringe benefits of a government's employees.

Preliminary Budget - The recommended and unapproved City budget submitted to the City Council and the public.

Program Indicator - A unit of work accomplished, without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made, or number of burglary arrests made). Program indicators do not reflect the effectiveness or efficiency of the work performed.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

PWTF - Public Works Trust Fund. Used in reference to low interest loans issued to the City by the Washington State Department of Community, Trade and Economic Development to finance public infrastructure improvements.

RCW - Revised Code of Washington. The compilation of all permanent laws now in force in the State of Washington.

Refunded Bonds - General obligation or revenue bonds where the outstanding balance was defeased by the issuance of new general obligation or revenue bonds.

Refunding Bonds - General obligation or revenue bonds issued to provide funds with which to defease outstanding debt.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue - Sources of income financing the operations of government.

Revenue Bonds - A municipal bond issued to provide funding for utility or other projects that serve the public. Future revenues from the projects are pledged for payment of debt service on the bonds.

Service Level - Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of work load.

Source of Revenue - Revenues are classified according to their source or point of origin.

Self-Supporting Bonds - General obligation or revenue bonds whose principal and interest are payable primarily or solely from the non-tax earnings of the municipality.

Special Revenue Funds – One of five governmental fund types. Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

Standard Work Year - 2080 hours or 260 working days.

Tax Levy - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.



TIP - Transportation Improvement Program. A six-year specific program of transportation improvements for roadways, transit, and other transportation infrastructure, including non-motorized improvements.

Transfers In/Out - See Interfund Transfers.

TSFP - Transportation Services and Facilities Plan. This plan supplements and expands the goals and policies stated in the Comprehensive Plan for the City. It addresses the City's transportation standards, existing deficiencies, traffic forecasting, future transportation system needs and funding.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

UTGO - Unlimited Tax General Obligation Bond. Voter approved debt payable from a specific excess bond levy.

WFOA - Washington Finance Officers Association. A Washington State nonprofit association of public finance professionals and governmental officials founded in 1956, whose mission is "To promote excellence in governmental finance through leadership, education and communication for the public benefit."

Working Capital - The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year's budget.

Working Cash - Excess of readily available assets over current liabilities. Or cash on hand equivalents which may be used to satisfy cash flow needs.

Work Load Indicator - A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service, or the number of burglaries to be investigated).

WUGA - Western Urban Growth Area. The geographical area west of current City limits, proposed for urban development within the next twenty years, as required by the Growth Management Act.



Chief Riepe swears in Lea French as a new recruit.