

**CITY COUNCIL AGENDA ITEM**  
CITY OF SHORELINE, WASHINGTON

<b>AGENDA TITLE:</b> Approval of Ordinance No. 384 to Reclassify two Positions Within the City's Classification and Compensation Plan
<b>DEPARTMENT:</b> Human Resources
<b>PRESENTED BY:</b> Marci Wright, Human Resources Director Debbie Tarry, Finance Director

**ISSUE STATEMENT:** The Finance Department has identified a need to change the current structure of the department in order to provide more coordination between the accounting and budget operations of the Finance Division and provide a means to provide additional direct support to the accounting, financial operations and budget analyst functions. The Finance Director has recommended that the operations and budget divisions be combined and that the Sr. Budget Analyst oversee this division. This would reduce the scope of duties required by the current Financial Operations Manager position. As a result of these recommended changes we are requesting that the City Council approve a change in classification for the Sr. Budget Analyst and Financial Operations Manager.

**ANALYSIS:** The Finance Operations Manager position was vacated on April 4, 2005. This provided an opportunity for the Finance Director to review the needs of the financial division of the department. Based on her own assessment and feedback from the division staff there were primarily 3 needs identified:

- Promote a more seamless operation between the budget and operations sections
- Increase direct support to the finance operation functions (accounts payable, payroll, cash management, and accounting)
- Increase direct support for budget functions

In order to meet these goals, and stay within the current budget allocation for the department, the Finance Director has recommended that the Sr. Budget Analyst position, currently in range 54, be reclassified as a Finance Manager (range 59). This position will oversee both budget and financial operations sections, previously supervised by the Financial Operations Manager. As a result of this change, the reclassified Sr. Budget Analyst will have 4 direct reports, previously 2, and 3 indirect reports. This position will also have responsibility for overseeing the budget, accounting, payroll, accounts payable, and cash management functions. As a result of the increased duties, Human Resources is recommending that the Finance Manager position be placed in range 59 of the City's classification system. This is primarily

based on internal equity of the City's current positions and results from previous salary reviews. In 2005 the City will complete a salary analysis on positions in range 50 and above of the City's classification system. If the outcome of the salary survey completed at that time recommends a different salary range, then that recommendation will be brought forward at that time. The job description for the Finance Manager position is attached to this staff report as Attachment B.

In order to meet the goals of more direct support to both financial operations and budget functions. The Finance Director has recommended that the Financial Operations Manager position, currently range 54, be reclassified as a Senior Accountant (range 50). This position will be responsible for all accounting functions, supporting the financial operations functions and development of the City's annual financial report required by the State of Washington. This position will also be the direct supervisor of the Payroll Officer, Accounts Payable/Payroll Technician, and the part-time Finance Technician. Human Resources is recommending that the Senior Accountant be placed at range 50 of the City's classification system. This is based on the City's compensation policy of placing positions in a series (i.e, Planners I, II, III) at 10% intervals. The Senior Accountant position will be 10% above the existing Staff Accountant and Budget Analyst positions. The current Staff Accountant position will provide both accounting and budget support. The job description for the Senior Accountant is attached to this staff report as Attachment C.

**FINANCIAL IMPACT:** The 2005 cost to implement this reclassification in 2005 is anticipated to be \$0 as the new Senior Accountant will start at a lower salary than the former Financial Operations Manager. This will offset any increase as a result of reclassifying the Senior Budget Analyst. Over the long-term the recommended changes are anticipated to increase overall costs by \$2,500, as compared to the current staffing structure.

### RECOMMENDATION

Staff recommends that Council adopt Ordinance No. 384 reclassifying the Senior Budget Analyst to a new classification of Finance Manager and reclassifying the Financial Operations Manager to a new classification of Senior Accountant and adding these new classifications to the City of Shoreline Classification and Compensation Plan.

### ATTACHMENTS

Attachment A – Ordinance No. 384 Reclassifying Two Positions in the Finance Department, the Senior Budget Analyst to a New classification Entitled Finance Manager and the Finance Operations Manager to a new Classification Senior Accountant, and Amending Ordinance No. 379, By Amending The 2005 Non-Exempt Salary Table To Add This Classification.

Attachment B – Finance Manager Job Description

Attachment C – Senior Accountant Job Description

Approved By:

City Manager  City Attorney 

**ORDINANCE NO. 384**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SHORELINE, WASHINGTON, RECLASSIFYING TWO POSITIONS IN THE FINANCE DEPARTMENT, THE SENIOR BUDGET ANALYST TO A NEW CLASSIFICATION ENTITLED FINANCE MANAGER AND THE FINANCE OPERATIONS MANAGER TO A NEW CLASSIFICATION SENIOR ACCOUNTANT AND AMENDING ORDINANCE NO. 379, BY AMENDING THE 2005 EXEMPT SALARY TABLE TO ADD THESE CLASSIFICATIONS**

WHEREAS, the Ordinance 379 amended the 2005 Final Budget for the City of Shoreline (hereafter "2005 Budget"); and

WHEREAS, City staff have determined it is appropriate to reclassify two positions in the Finance Department—the Senior Budget Analyst to a new classification Finance Manager and the Finance Operations Manager to a new classification Senior Accountant; and

WHEREAS, salary ranges should be set commensurate with the new classifications; and

WHEREAS, both positions will continue to work in the Finance Department and no amendments to the Department's 2005 budget are needed;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SHORELINE, WASHINGTON, DO ORDAIN AS FOLLOWS:**

**Section 1. Amendment to the 2005 Budget Summary.** The City hereby amends Section 1 of Ordinance No. 379 by making the following revisions to the 2005 Exempt Salary Table, 2005 Adopted Budget, Appendix ("Table"):

- A. A new classification designated "Finance Manager" is added to Range 59 of the Table.
- B. A new classification designated "Senior Accountant" is added to Range 50 of the Table
- C. The classifications "Finance Operations Manager" and "Senior Budget Analyst" are deleted from the Table

**Section 2. Effective date.** A summary of this ordinance consisting of its title shall be published in the official newspaper of the City and the ordinance shall take effect and be in full force five (5) days after the date of publication.

**PASSED BY THE CITY COUNCIL ON MAY 9, 2005.**

\_\_\_\_\_  
Ronald B. Hansen, Mayor

**ATTEST:**

**APPROVED AS TO FORM:**

Sharon Mattioli  
City Clerk

Ian Sievers  
City Attorney

Date of Publication:  
Effective Date:

ATTACHMENT B

**CITY OF SHORELINE**

**FINANCE MANAGER**

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.*

**DEFINITION**

To direct, manage, supervise and coordinate the finance and budget activities and operations of the Finance Division within the Finance Department ~~including the finance and budget operations of the Finance Department~~ including the professional accounting functions, financial record keeping, operational functions including payroll, benefits, accounts receivable and payable, cash and investment management, and the annual operating and capital budgets processes for the City; to provide analysis, projections and recommendations on revenues, expenditures and financial policies; to oversee the implementation of proper internal controls for the City's financial operations.

**SUPERVISION RECEIVED AND EXERCISED**

Receives administrative direction from the Finance Director.  
Exercises direct supervision over professional and technical staff.

**ESSENTIAL AND MARGINAL FUNCTION STATEMENTS** *Essential responsibilities and duties may include, but are not limited to, the following:*

**Essential Functions:**

1. Oversee and coordinate the process for developing the annual operating and capital budgets for the City; prepare the City's annual budget, expense reports and revenue reports.
2. Oversee the professional accounting functions and financial record keeping for the City including general ledger maintenance, reconciliation of bank accounts, compilation of financial records and preparation for annual audits.
3. Manage accounts receivable, accounts payable and payroll functions; oversee the annual financial report and closing of year-end financial records; oversee cash and investment management functions.
4. Ensure proper internal controls for the City's financial operations and proper policies and procedures that support generally accepted accounting principles.
5. Oversee the implementation of the City's performance measurement program.
6. Research, analyze and present data in special, complex program policy areas to the City Council, City Manager and department heads within areas of responsibility; ensure compliance with prescribed budget procedures and instructions; present and defend policy analysis recommendations; draft financial ordinances and resolutions.
7. Review and approve grant applications, contracts and personnel actions for budgetary impacts.
8. Plan, direct, coordinate and review work plans for assigned staff; assign work activities, projects and programs; review and evaluate work products, methods and procedures; meet with staff to identify and resolve problems.
9. Select, train, motivate and evaluate assigned staff; provide or coordinate staff training; work with employees to correct deficiencies; implement disciplinary procedures.

## ATTACHMENT B

10. Oversee preparation of capital project budgets; examine the feasibility of various funding options including establishment of local improvement districts, issuance of debt instruments and initiation of developer contributions; prepare and analyze revenue estimates for the budget and Capital Improvement Program.
11. Conduct budget and other training sessions; develop budget procedures, worksheets and forms to assist departments in preparing their budgets.
12. Attend and participate in professional meetings; stay abreast of new trends and innovations in the field of local government accounting.

### **Marginal Function:**

Perform related duties and responsibilities as required.

### **QUALIFICATIONS**

#### **Knowledge of:**

Principles and practices of local budget preparation and administration.  
Principles and practices of accounting and generally accepted accounting principles  
Methods and techniques of financial analysis.  
Principles and procedures of financial record keeping and reporting.  
Generally accepted accounting principles.  
Methods and techniques of economic analysis and forecasting.  
Operational characteristics of computerized financial reporting programs.  
Principles of supervision, training and performance evaluation.  
Pertinent Federal, State and local codes, laws and regulations.

#### **Ability to:**

Manage and direct the City's professional accounting program  
Coordinate the process for developing the annual operating and capital budgets.  
Manage payroll, financial record keeping and reporting  
Oversee all cycles of accounting, including financial reporting and audit  
Plan, organize, direct and coordinate the work of lower level staff.  
Assist in implementing the capital budgets for the City.  
Provide analysis, projections and recommendations on revenues, expenditures and financial policies.  
Prepare clear and concise administrative and financial reports.  
Present and defend policy analysis recommendations.  
Assist departments in budget development.  
Summarize and communicate complex financial information to a variety of audiences.  
Communicate clearly and concisely, both orally and in writing.  
Establish and maintain effective working relationships with those contacted in the course of work.  
Maintain physical condition appropriate to the performance of assigned duties and responsibilities.

### **Experience and Training Guidelines**

*Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:*

#### **Experience:**

Five years of increasingly responsible experience in public sector finance operations, including two years of administrative and supervisory responsibility.

#### **Training:**

Equivalent to a bachelor's degree from an accredited college or university with major course work in finance, business administration, accounting or a related field.

ATTACHMENT B

**WORKING CONDITIONS**

**Environmental Conditions:**

Office environment; exposure to computer screens; extensive contact with City staff.

**Physical Conditions:**

Essential and marginal functions may require maintaining physical condition necessary for walking, standing or sitting for prolonged periods of time; communication with high level staff; near visual acuity for reading numerical figures.

**Note:**

1. Any combination of education and experience may be substituted, so long as it provides the desired skills, knowledge and abilities to perform the essential functions of the job.
2. All requirements are subject to possible modification to reasonably accommodate individuals with disabilities. However, some requirements may exclude individuals who pose a direct threat or significant risk to the health and safety of themselves or other employees.
3. While requirements may be representative of minimum levels of knowledge, skills and abilities to perform this job successfully, the incumbent will possess the abilities or aptitudes to perform each duty proficiently.
4. This job description in no way implies that these are the only duties to be performed. Employees occupying the position will be required to follow any other job-related instructions and to perform any other job related duties requested by their supervisor.

I have read and understand this class description.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

ATTACHMENT C

**CITY OF SHORELINE**

**SENIOR ACCOUNTANT**

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.*

**DEFINITION**

To oversee and coordinate the City's professional accounting functions and financial record keeping; to maintain and control accounting records, and record the City's financial transactions in a timely and accurate manner; to work with other finance staff to manage the City's investments and fixed assets; to analyze and reconcile accounts and prepare the City's annual financial statements in compliance with GASB 34; to audit financial records; to assure that the City is in compliance with GAAP, BARS, State laws and regulations, and City policies; to develop and recommend policies for the City in relation to internal controls and proper finance related procedures.

**DISTINGUISHING CHARACTERISTICS**

This is the advanced journey level class in the Accountant series. Positions at this level are distinguished from other classes within the series by the level of responsibility assumed and the complexity of duties assigned. Employees perform the most difficult and responsible types of duties assigned to classes within this series including assuming responsibility for providing proper internal controls for the City's financial operations and ensuring adherence to generally accepted accounting principles. Employees at this level are required to be fully trained in all procedures related to assigned area of responsibility.

**SUPERVISION RECEIVED AND EXERCISED**

Receives administrative direction from the Finance Manager.  
Exercises direct supervision over financial operations staff.

**ESSENTIAL AND MARGINAL FUNCTIONS** *Essential and other important responsibilities and duties may include, but are not limited to, the following:*

**Essential Functions:**

1. Oversees and coordinates the professional accounting functions and financial record keeping of the City
2. Oversee full cycle accounting procedures including general ledger maintenance, reconciliation of bank accounts, compilation of financial records and preparation for annual audits.
3. Supervise the processing of accounts payable; ensure payments are properly authorized; ensure compliance with appropriate legal and contract requirements
4. Oversee accounts receivable and cash collection functions; establish cash handling guidelines; oversee payroll functions
5. Prepare the annual financial report; close year-end financial records; create financial statements and supporting notes and schedules in preparation for the annual State audit.
6. In conjunction with other finance staff, perform cash and investment management functions; maintain and monitor appropriate cash balances in the City's accounts.
7. Develop and implement proper internal controls for the City's financial operations; administer policies and procedures that support generally accepted accounting principles.



## ATTACHMENT C

8. Select, train, motivate and evaluate assigned staff; provide or coordinate staff training; work with employees to correct deficiencies; implement disciplinary procedures.
9. Research, analyze and present data to the Finance Manager and Finance Director and others as assigned.

31.

### **Marginal Functions:**

1. Provide training to other City departments on the use of the City's financial system.
2. Participates in Department and City-wide teams and work groups.
3. Perform related responsibilities as required.

### **QUALIFICATIONS**

#### **Knowledge of:**

#### **Principles, practices and applications of accounting**

Generally accepted accounting principles

Methods and techniques of professional accounting

Principles and procedures of financial record keeping and reporting for municipalities

Full cycle accounting procedures including general ledger maintenance

Operational characteristics of computerized financial reporting programs

Microsoft Office with proficiency in Word and Excel

Pertinent Federal, State and local codes, laws and regulations

#### **Ability to:**

Prepare financial reports, documents, memoranda, notes and the closing of books.

Oversee and coordinate a professional accounting program

Plan, organize and supervise the work of assigned lower level staff

Oversee all cycles of accounting including financial reporting and auditing

Implement proper internal controls for the City's financial operations

Perform special projects, financial analyses and research records as needed.

Organize and prioritize assignments to achieve maximum efficiency and to meet deadlines.

Prepare clear and concise accounting reports.

Summarize and communicate complex financial information to a variety of audiences.

Communicate clearly and concisely, both orally and in writing.

Work well under pressure.

Exercise sound and ethical judgment in the decision-making process.

Establish and maintain effective working relationships with those contacted in the course of work.

#### **Experience and Training**

*Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:*

#### **Experience:**

Four years of increasingly responsible experience in local or governmental accounting.

#### **Training:**

Equivalent to a bachelor's degree from an accredited college or university with major course work in finance, business administration, accounting or a related field.

ATTACHMENT C

**WORKING CONDITIONS**

**Environmental Conditions**

Office environment with occasional travel from site to site for attendance at meetings; extensive exposure to computer screens; extensive contact with City Staff.

**Physical Conditions:**

Essential and marginal functions may require maintaining physical condition necessary for walking, standing or sitting for prolonged periods of time; hearing and speaking to exchange information with all levels of staff; near visual acuity for reading numerical figures and other applicable materials; dexterity of hands and fingers to operate a computer keyboard

- Note:**
1. Any combination of education and experience may be substituted, so long as it provides the desired skills, knowledge and abilities to perform the essential functions of the job.
  2. All requirements are subject to possible modification to reasonably accommodate individuals with disabilities. However, some requirements may exclude individuals who pose a direct threat or significant risk to the health and safety of themselves or other employees.
  3. While requirements may be representative of minimum levels of knowledge, skills and abilities to perform this job successfully, the incumbent will possess the abilities or aptitudes to perform each duty proficiently.
  4. This job description in no way implies that these are the only duties to be performed. Employees occupying the position will be required to follow any other job-related instructions and to perform any other job related duties requested by their supervisor.

I have read and understand this class description.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

City of Shoreline

Range Placement Table

2.5% Between Ranges; 4% Between Steps

January 1, 2005

Salary Table 01 - Exempt

Range	Title	Salary	Step 1	Step 2	Step 3	Step 4	Step 5	Maximum Step 6
1		Annual	16,402	17,075	17,749	18,446	19,192	19,961
2		Annual	16,835	17,484	18,182	18,903	19,649	20,442
3		Annual	17,220	17,917	18,638	19,384	20,154	20,971
4		Annual	17,652	18,374	19,095	19,865	20,659	21,500
5		Annual	18,109	18,831	19,600	20,370	21,188	22,029
6		Annual	18,566	19,288	20,081	20,875	21,717	22,583
7		Annual	19,047	19,793	20,586	21,404	22,270	23,160
8		Annual	19,528	20,298	21,092	21,957	22,823	23,737
9		Annual	19,985	20,803	21,621	22,486	23,400	24,338
10		Annual	20,514	21,332	22,174	23,064	23,977	24,939
11		Annual	20,995	21,861	22,727	23,641	24,579	25,565
12		Annual	21,524	22,390	23,304	24,218	25,204	26,214
13		Annual	22,078	22,967	23,881	24,843	25,829	26,863
14		Annual	22,631	23,521	24,483	25,469	26,479	27,537
15		Annual	23,184	24,122	25,084	26,094	27,128	28,210
16		Annual	23,785	24,747	25,733	26,743	27,825	28,932
17		Annual	24,386	25,348	26,358	27,417	28,523	29,653
18		Annual	24,964	25,974	27,008	28,090	29,220	30,399
19		Annual	25,589	26,623	27,681	28,787	29,942	31,144
20		Annual	26,238	27,296	28,379	29,533	30,711	31,938
21		Annual	26,888	27,970	29,100	30,254	31,457	32,732
22		Annual	27,585	28,667	29,822	31,024	32,251	33,549
23		Annual	28,258	29,389	30,567	31,794	33,068	34,391

City of Shoreline  
 Range Placement Table  
 2.5% Between Ranges; 4% Between Steps  
 January 1, 2005

Salary Table 01 - Exempt

Range	Title	Salary	Step 1	Step 2	Step 3	Step 4	Step 5	Maximum Step 6
24		Annual	28,980	30,110	31,337	32,587	33,886	35,233
25		Annual	29,677	30,880	32,106	33,405	34,728	36,123
26		Annual	30,423	31,649	32,900	34,223	35,593	37,036
27		Annual	31,192	32,443	33,766	35,112	36,507	37,950
28		Annual	31,986	33,261	34,583	35,978	37,421	38,912
29		Annual	32,780	34,102	35,473	36,868	38,359	39,874
30		Annual	33,597	34,944	36,339	37,806	39,297	40,884
31		Annual	34,439	35,834	37,253	38,744	40,283	41,894
32		Annual	35,305	36,724	38,191	39,706	41,293	42,953
33		Annual	36,195	37,638	39,129	40,716	42,327	44,035
34		Annual	37,085	38,576	40,115	41,726	43,386	45,117
35		Annual	37,998	39,538	41,101	42,760	44,468	46,247
36		Annual	38,984	40,524	42,159	43,818	45,574	47,402
37		Annual	39,922	41,534	43,193	44,925	46,704	48,580
38		Annual	40,908	42,544	44,251	46,031	47,883	49,783
39		Annual	41,943	43,626	45,382	47,185	49,085	51,033
40		Annual	43,001	44,732	46,512	48,388	50,312	52,332
41	Planner I	Annual	44,083	45,863	47,690	49,590	51,562	53,631
42		Annual	45,189	46,993	48,869	50,817	52,837	54,977
43		Annual	46,320	48,171	50,095	52,092	54,184	56,348
44		Annual	47,474	49,374	51,346	53,390	55,531	57,743
45	Grants Specialist Planner II Executive Assistant to the City Manager	Annual	48,652	50,600	52,621	54,737	56,926	59,210

City of Shoreline  
 Range Placement Table  
 2.5% Between Ranges; 4% Between Steps  
 January 1, 2005

Salary Table 01 - Exempt

Range	Title	Salary	Step 1	Step 2	Step 3	Step 4	Step 5	Maximum Step 6
46	Budget Analyst Management Analyst Staff Accountant Emergency Management Coordinator Recreation Coordinator	Annual	49,855	51,875	53,943	56,084	58,344	60,677
47	Human Resources Analyst	Annual	51,154	53,174	55,314	57,503	59,811	62,216
48	Purchasing Officer Project Engineer (non-licensed) Associate Traffic Engineer	Annual	52,404	54,496	56,685	58,946	61,303	63,756
49	Coordinator Office of Neigh Customer Resp. Team Superv. Planner III Surface Water Prog. Coord.	Annual	53,727	55,867	58,104	60,413	62,842	65,343
50	Communications Specialist Senior Accountant	Annual	55,050	57,238	59,547	61,928	64,405	66,978
51	Public Wks. Maint. Supervisor Web Developer	Annual	56,420	58,681	61,038	63,467	66,016	68,662
52	Capital Projects Manager I Public Works Administrative Manager Development Review Engineer	Annual	57,863	60,172	62,577	65,078	67,676	70,393
53	City Clerk Parks Superintendent Network Administrator	Annual	59,306	61,663	64,140	66,714	69,383	72,149
54	Financial Operations Manager Senior Budget Analyst Recreation Superintendent Permit Services Manager	Annual	60,773	63,202	65,728	68,373	71,115	73,953
55	Assistant City Attorney GIS Specialist Human Services Manager	Annual	62,289	64,790	67,387	70,081	72,894	75,804
56	Capital Projects Manager II Surface Water & Env Svcs Mgr Traffic Engineer	Annual	63,876	66,425	69,071	71,836	74,698	77,704
57	Database Administrator	Annual	65,463	68,085	70,802	73,640	76,574	79,652
58		Annual	67,099	69,768	72,558	75,468	78,498	81,624

City of Shoreline

Range Placement Table

2.5% Between Ranges; 4% Between Steps  
January 1, 2005

Salary Table 01 - Exempt

Range	Title	Salary	Step 1	Step 2	Step 3	Step 4	Step 5	Maximum Step 6
59	Building Official Planning Manager Economic Development Program Mgr Finance Manager	Annual	68,782	71,548	74,386	77,368	80,470	83,669
60		Annual	70,490	73,303	76,237	79,292	82,466	85,761
61	Aurora Corridor Project Manager Communications & IR Director	Annual	72,269	75,155	78,161	81,288	84,535	87,926
62	Information Systems Manager Asst PADS Director Public Works Operations Manager	Annual	74,073	77,055	80,133	83,332	86,651	90,114
63		Annual	75,901	78,955	82,105	85,400	88,815	92,375
64		Annual	77,825	80,927	84,174	87,541	91,028	94,683
65	Human Resources Director	Annual	79,749	82,947	86,266	89,705	93,313	97,040
66	City Engineer	Annual	81,745	85,015	88,431	91,966	95,645	99,469
67	Assistant City Manager	Annual	83,813	87,156	90,643	94,275	98,050	101,946
68		Annual	85,881	89,320	92,880	96,607	100,479	104,496
69	Finance Director Parks, Rec and Cultural Services Director Planning & Devel. Svcs. Director Public Works Director	Annual	88,046	91,557	95,213	99,036	102,981	107,117
70	City Attorney	Annual	90,234	93,842	97,618	101,514	105,578	109,787
71	Deputy City Manager	Annual	92,495	96,199	100,047	104,039	108,199	112,528
72		Annual	94,828	98,604	102,548	106,660	110,917	115,342
73		Annual	97,185	101,081	105,121	109,330	113,683	118,228
74		Annual	99,614	103,582	107,742	112,047	116,545	121,186
75		Annual	102,115	106,203	110,436	114,861	119,455	124,216