

CITY OF ENUMCLAW

2013

BUDGET

Prepared by the Finance Department

Cover design by Bryson Michael



Liz Reynolds
Mayor

December 10, 2012

2013 BUDGET TRANSMITTAL

Dear Honorable City Council Members and Citizens of Enumclaw:

I am happy to transmit to you my city budget for the year 2013, the City's centennial year. This budget represents our success over the past two years in transforming the City's finances and continues our work toward ensuring that city government lives within its means. Our goal has been to reach stabilization despite these uncertain economic times.

The budget is a reflection of the challenging economic times and what appears to be a soft and prolonged recovery from the recession. Despite these economic difficulties, and with all things considered, I am pleased that this budget is able to fund basic (core) services at current levels and to meet the General Fund's reserve policy of 8% of expenditures.

The budget is in part a measure of our success in finding new ways to do business by identifying new models. In partnership with employees and their representative labor unions, we have lowered the cost of healthcare and promoted healthy living through support and funding of Wellness activities. Moreover, savings have been achieved through organizational restructuring, operational efficiencies and new beneficial vendor relationships. These are not one time actions; these are modifications that have become part of the organization's fabric and thus will continue on through this and future budgets.

Capital funding has been strongly affected by the lack of development activity. Receipts for REET (real estate excise tax), developer paid impact fees, and utility connections fees are at an all time low. These sources of funds have historically been used to fund and maintain improvements to City facilities and infrastructure. With few capital dollars in hand, the budget expends funds to make only strategic and/or vital capital improvements. Until such time as the economy recovers, the City will have a limited ability to take care of its existing capital infrastructure or undertake new capital projects. Staff will attempt to bridge the loss of capital funding sources by redoubling its effort to seek and obtain grants.

The City's utilities, namely wastewater and water, have too been negatively affected by the economy. Once anticipated development has not occurred, and this, coupled with a high number of foreclosed properties, has had a pronounced effect on these utilities' ability to save for capital expenditures.

Enumclaw is a great community. We must remain steadfast through these difficult times and continue to undertake activities and make investments through public/private partnerships that will make Enumclaw a great place to live and work. Although constrained, the budget continues funding for our outside agency partners who perform important community work. It also provides funding for Foothill Trail improvements as well as park system improvements.

The Economic Development Task Force formed earlier this year will soon conclude its work and provide us with a list of recommended economic development strategies. I look forward to working with council, the Task Force and others to implement strategies that will undoubtedly have a positive effect on bolstering the local economy. Assisting in job creation and by bringing more awareness to the importance of shopping local to keep our dollars in our community, we can possibly generate resources needed to accomplish projects that are important to us all.

All of what we have accomplished in 2012 and all of what we hope to accomplish in 2013 would not be possible without resourceful city staff, a host of citizens who give freely of their time to sit on all of the City's boards and commissions, and groups of volunteers who help make a community we all love. I thank them all for their commitment to the City.

I look forward to working with the Council to implement the 2013 budget.

Respectfully,

A handwritten signature in black ink, appearing to read "Liz Reynolds", with a horizontal line extending to the right.

Mayor Liz Reynolds

2013 BUDGET OVERVIEW

Budget Context

The 2013 Budget is a lean budget reflective of the recent economic downturn and, what appears to be, a soft and prolonged recovery. The budget continues to fund core (basic) services at current levels of service. Capital project funding is limited and thus focused on critical projects and projects that are to the betterment of the City's quality of life. The total General Fund budget is \$11,256,111. The Capital budget is \$422,940. The total Budget is \$40,940,841.

Budget Goals

The following goals guided the development of the 2013 Budget:

1. Maintain essential Public Services
2. Protect and Enhance the City's Fiscal Health and Stability
3. Generate Economic Development throughout the community.
4. Address Capital Infrastructure and Public Facilities needs.
5. Sustain and Enhance a High Quality of Life.

Other principles used in the development of the budget were:

1. Be Frugal. Make sure the resources are being used wisely. Think of new ways to get things done.
2. Control the Cost Side of the Equation. Control and manage costs to help balance out the loss of revenues and to create long term stability.
3. Get it done. Focus on getting projects done.

New Approaches Pay Off

New approaches to service delivery as set forth below have had a marked impact on addressing the structural imbalance (expenditures more than revenues) in the General Fund as well as the other City funds. As a result, the 2013 budget is better able to absorb the effects of underperforming revenue sources and continued increases in supply and employee costs.

- Restructuring departments and positions for better internal alignment.
- Delaying purchases and capital projects unless absolutely necessary.
- Achieving operational efficiencies.
- Creating new vendor relationships.
- Annexing into Fire District no. 28 and King County Library System
- Slowing growth of employee costs – wages / benefits
- Securing alternative funding sources

Economic Outlook

The Puget Sound economy continues to exhibit signs of positive growth (housing, jobs, and population). The Puget Sound Index of Leading Economic Indicators has advanced in eleven of the last twelve quarters, advancing 11.6 percent from its low point in the second quarter of 2009. Unfortunately, this recent growth is varied within the Puget Sound region – some communities have benefited while others have not. This is evidenced by the growth currently occurring in neighboring cities (Maple Valley, Covington, Bonney Lake) while at the same time growth on the Enumclaw Plateau remains stagnant. If the past is any indication of the future, Enumclaw will be one of the last areas within the region to

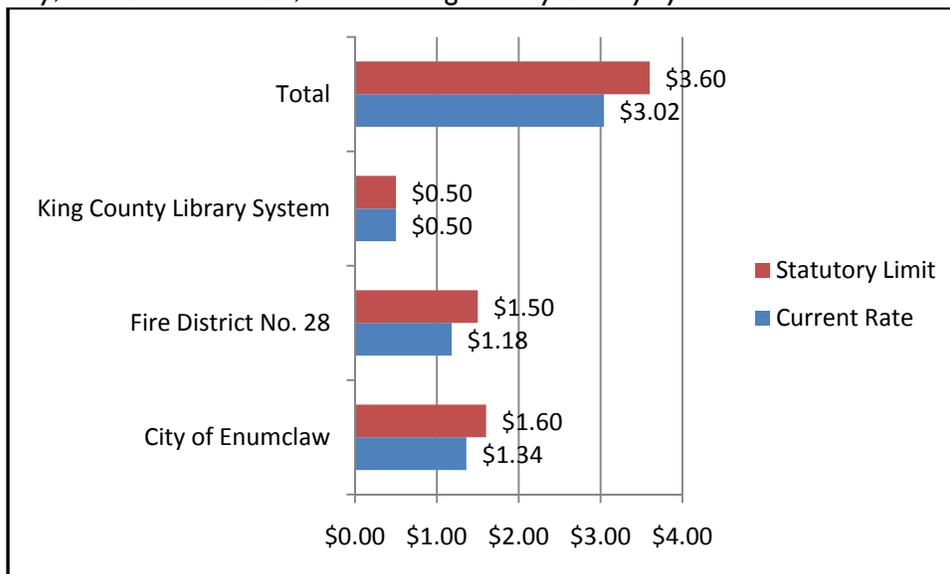
experience new growth as it takes time for economic activity to reach a level where it begins to spill over onto the Plateau. Despite the sluggish local economy there is room for optimism as a number of new businesses opened in the city in 2012 including the Northwest Kidney Center, Mountain Aire Mercantile, Monticello, and Northwest Safe. Further, several existing businesses expanded or remodeled their establishments including SkyNet, Rite Aid, Key Bank and Sushi Rest. Employment growth in the manufacturing sector continues to grow as Helac and Hill Aerospace add jobs.

Revenue Outlook

The 2013 budget assumes limited growth in the local economy and thus revenue projections are assumed to be the same as or slightly less than 2012.

Primary Revenue Sources: The City’s three primary revenue sources (sales tax, property tax and utility tax) have remained stagnant over the past several budget cycles, with the exception of property tax which was lowered by council action as part of the 2012 budget process due to annexation to Fire District No. 28.

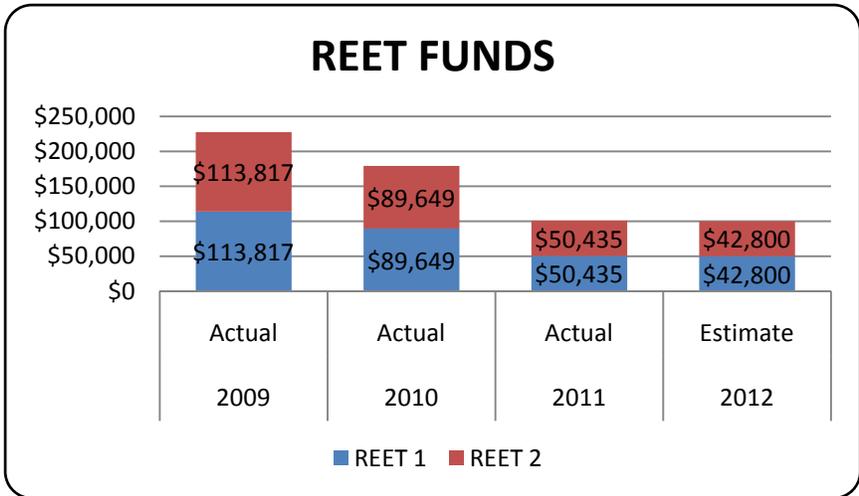
- Property Tax: The city’s 2013 assessed valued (\$961,731,786) is about \$40m lower than in 2012 (\$1,031,169,830). Correspondingly the property tax levy rate increased to 1.341 per \$1,000 assessed value. The City will collect \$1.341m in property tax in 2013; same as 2012. Since the adopted levy rate is lower than the maximum statutory levy (\$1.859), there is approximately \$500,000 in unused or “banked” taxing capacity. The graph below depicts 2013 levy rates for the City, Fire District no. 28, and the King County Library System.



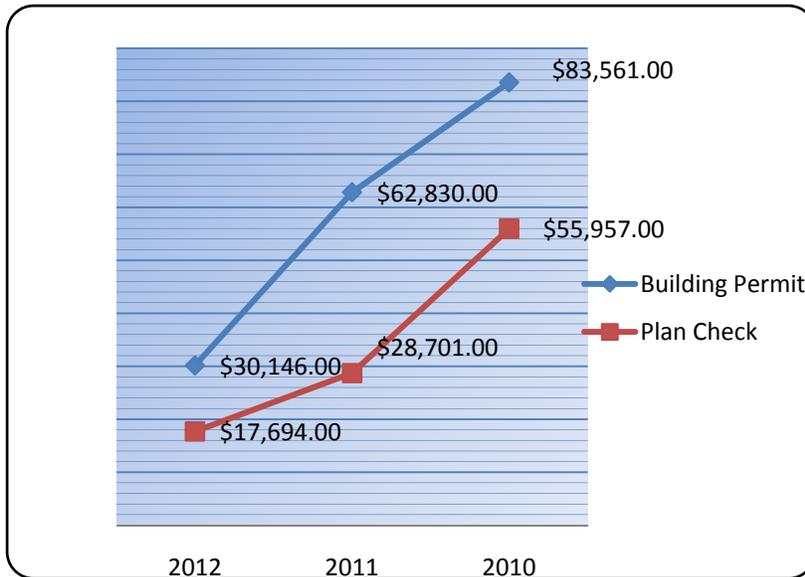
- Sales Tax: Sales tax receipts continue to be primarily driven by car sales, restaurants, construction and a variety of retail. The city anticipates sales tax receipts of \$1.85m in 2013 or \$50,000 less than forecasted in the 2012 budget. Car sales, the largest contributor of sales tax, have declined since mid-2012. Hopefully renewed consumer optimism will increase car and truck sales in 2013.
- Utility Taxes: The city imposes utility taxes on all of its utilities. There is no anticipated change between 2012 and 2013 revenues; estimated revenues are \$1.9m.

Secondary Revenue Sources:

Secondary revenue sources (REET, utility connection fees, and developer paid impact fees) have declined steadily over the past several years as these sources are directly related to development activity. Secondary revenues sources are importance because it is these sources of revenue the City uses to pay for (or use as a grant match) capital projects listed in the City's 6 year Capital Improvement Program.



Until there is growth in the secondary revenue sources, the city's ability to undertake capital projects will be limited. The General Fund is not in a financial position to make up for the loss in revenues.



REET (real estate excise tax) as depicted in the graph above shows that REET receipts have fallen 60% since 2009.

Developer paid impact fees (assessed on new construction) for parks and transportation have plummeted over the past couple of years. The City collected \$104,768 in 2011; in 2013 it expects to collect just \$22,185.

Building permit fees as depicted in the graph above are down 66% since 2010.

Other Revenue Sources: There are several revenue sources that were affected in 2012 that will have a negative impact on the 2013 budget. State shared revenues, specifically liquor tax and profits were in part withheld by the state. The state in 2013 will continue to hold back these tax sources resulting in a \$60,000 loss to the General Fund. It will also reduce the police academy subsidy by 66%. Enumclaw jail revenue declined approximately \$125,000 in 2012 from its high of \$285,000 in 2011. Jail revenue is expected to remain subdued until the SCORE jail contract cities are able in a few years (2015) to contract again with Enumclaw. In the interim, the city will seek of possible replacement jurisdictions.

Expenditures

In general, expenditures continue to grow due to the upward price pressure (2012 CPI: 2.7%) on the cost of services and supplies used in the delivery of city services. Although the City realized employee

cost savings via its current collective bargaining agreements, the double digit growth (2013: 11%) is of long term concern. On the plus side, in 2013 the City's property insurance premium will be \$90,000 less due to a low claim history, building reevaluation, and the reduction in employee hours. Further, the city was fully reimbursed by FEMA for expenses incurred during the January ice and snow storm. Total reimbursement of \$104,000 helped bolster the GF Beginning Fund Balance.

General Fund

2013 General Fund (GF) revenues are \$7,519,537. General Fund operating expenditures are \$8,017,766. Ending Fund Balance (reserve) is \$1,197,401.

The host of actions (as noted above) has had a positive effect on the GF. The 2013 Beginning Fund Balance is sufficient enough to: 1) make up for the differential between operating revenues and expenditures; 2) is able continue to fund core services at current levels; 3) fund a limited amount of capital projects including funding for road maintenance (\$250,000); 4) exceed the GF 8% reserve policy; and 5) make a contribution to the LEOFF II liability fund.

The General Fund will continue to be under pressure until such time as there is an increase in GF revenues. Cost cutting measures and efficiency efforts are very important but cannot ultimately overcome the loss of GF revenues.

Utilities

The City's utilities are relatively stable. A pass through rate increase (9.5%) in Solid Waste was acted upon concomitant with the budget process to account for a King County disposal rate increase. The Gas utility is in the best financial shape with adequate fund balances and reserves. Due to the price of gas, the City dropped its rate by 15%. The Water and Wastewater Utilities have been negatively affected by the lack of development and have not received any notable connection fees for several years. These utilities also share in the new Wastewater Treatment Plant's debt burden. The reserve amounts in Solid Waste, Water and Wastewater are insufficient to buffer the customers against future rate increases or provide for capital funding.

Organizational Changes

The organization moves into 2013 with the following notable changes:

- Enumclaw Library – annexation to King County Library System permanently removes the Library fund from the budget. The Endowment funds remain with the City.
- Departure of Maple Valley Court – the city of Maple Valley via contract has used City Hall as its Municipal Court since 1997. The move of the Maple Valley Court to Kent is timely as the growth in its court calendar was placing undue stress on court staff and unwanted wear on City Hall.
- The Operation Manager position (recently vacated) will go unfilled. Alternatively, the Gas Supervisor and Facility Manager will assume the duties of the Operations Manager. This will lead to better coordination and better utilization of gas and water crews.
- Building Official position will go unfilled. The Building Official will be laid off Dec. 31, 2012. The current contract with the City of Auburn for building permit services will be expanded to include set office and inspection hours. Contracting for this position will result in cost savings and it will enable the city to increase its turnaround time.
- Fire Marshal Services – Fire Marshal Services will be provided via contract with Fire District no. 28. The service is currently being provided by FD 28, but under the provisions of the Fire

Transfer Interlocal Agreement. Services will be provided in 2013 under a stand alone contract for services.

- IT Services will report to Administration instead of Finance. Purpose is to lessen workload on Finance Director.
- Expo Center will report to Administration instead of Community Development. Purpose is to lessen workload on Community Development Director.

2013 Budget Initiatives:

In addition to all of the services afforded through the 2013 Budget, the following initiatives are of note:

- a) Economic Development Strategies – Implement Economic Development Task Force recommended strategies and action.
- b) Street Maintenance Permanent Funding Solution– The 2013 budget contains limited funding from the General Fund for street maintenance and repair. A permanent funding solution is still needed. Staff will continue to work with Council to pursue the formation and funding of Transportation Benefit District. There are funds in the budget for an election if needed.
- c) Centennial Celebration – 2013 is the Centennial of the city’s incorporation. The Centennial Celebration Committee is working toward a number of community celebrations.
- d) Foothills Trail improvements – Funding (KC Park Levy proceeds) is included in the budget to extend the Foothills Trail north from Washington Street to Battersby Street.
- e) Welcome Center Project – Continued pursuit of the development of the project.
- f) Development Code update – A comprehensive review of the city’s development code to ensure that it reflective of the community’s vision for development yet affords reasonable incentives for a reasonable level of new growth.
- g) Entry Sign – “Welcome to Enumclaw” located on SR 410 near the intersection of Warner Street.

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Reader's Guide

Mayor's Message – The message provides insight into the decision making process.

Table of Contents – a guide to the key segments of the document.

Mission & Goals – Council statement provides guidance, especially for new requests.

Officials & Committee's – elected and appointed.

Finance & Budget Related Policies – a summary of City policies.

Accounting & Budgeting – basic guidelines.

Budget Calendar – schedule of events in the budget process.

Definitions of Revenues & Expenditures – basic groupings and types.

Property Tax & Sales Tax Composition – information on these two key revenues.

Management Organization Chart – key City decision makers and their relationships.

Brief Fund Descriptions & Highlights – concise definition of fund purpose and significant activity or changes.

Summary Information

- General Fund Expenditures by Department & Type – view the composition of the General Fund by department and expenditure type.

Fund Detail, with Significant Expenditure Sources & Uses – General Fund is broken down by department and lists transfer subsidies to other funds. All other funds by significant sources and uses.

Capital Planning – Current year additions and six-year projection of significant expenditures.

Long Term Debt Summary – General obligation, revenue and special assessment bonds, state loans and notes.

Staffing (FTE) History by Fund & Department – ties to FTE listings in Fund Detail section.

Glossary– Definitions of key terms.

MISSION

The City of Enumclaw will provide municipal services to our citizens in an effective and responsible manner, preserving the community's well being, respecting the dignity of our citizens and promoting excellence in public service.

GOALS

- *Fiscal Strength*—Maximize Utilization of Financial Resources.
- *Planning & Environment*—Concentrate Development in Urban Areas and Preserve Rural Neighborhoods.
- *Community Service*—Enhance Quality of Life.
- *Economic Development*—Create Environment for Successful Economic Growth.



City of Enumclaw Mayor and City Council

<u>Position</u>	<u>Name</u>	<u>Term</u>	<u>Expiration</u>
Mayor	Liz Reynolds E-mail: lreynolds@ci.enumclaw.wa.us Phone: (360) 802-0229	4 years	12/31/13
Council Position 1	Glen Jensen	4 years	12/31/13
Council Position 2	Darrel Dickson	4 years	12/31/15
Council Position 3	Vacant	4 years	12/31/13
Council Position 4	Chance LaFleur	4 years	12/31/15
Council Position 5	Michael Ennis	4 years	12/31/13
Council Position 6	Jim Hogan	4 years	12/31/15
Council Position 7	Sean Krebs E-mail: council@ci.enumclaw.wa.us Phone: (360) 615-5608	4 years	12/31/13

City Officials

<u>Position</u>	<u>Name</u>	<u>Department</u>	<u>Contact</u>
City Administrator	Mike Thomas	Administration	mthomas@ci.enumclaw.wa.us 360 825 3591
Judge	Robert Hamilton	Municipal Court	360 825 7771
City Attorney	Michael Reynolds	Legal	360 825 3591
City Clerk	Meredith Shirey	Administration	mshirey@ci.enumclaw.wa.us 360 802 6282
Chief	James Zoll	Police	jimz@police.ci.enumclaw.wa.us 360 825 3505
Director	Stephanie McKenzie	Finance	smckenzie@ci.enumclaw.wa.us 360 825 3591
Director	Chris Searcy	Public Works	csearcy@ci.enumclaw.wa.us 360 825 3593
Director	Erika Shook	Community Development	eshook@ci.enumclaw.wa.us 360 825 3593
Hearing Examiner	Sharon Rice	Community Development	360 825 3593

City of Enumclaw City Council Committees

Committee on Committees

Glen Jensen, Chair
Vacant
Michael Ennis

Community/Economic Development

Sean Krebs, Chair
Darrel Dickson
Mike Ennis

Finance

Sean Krebs, Chair
Jim Hogan
Chance LaFleur

Community Services

Glen Jensen, Chair
Darrel Dickson
Vacant

Public Safety

Vacant, Chair
Jim Hogan
Chance LaFleur

Public Works

Jim Hogan, Chair
Chance LaFleur
Sean Krebs

Enumclaw Expo Center

Michael Ennis, Chair
Glen Jensen
Darrel Dickson

Industrial Development Corporation

Exists to facilitate economic development and employment opportunities through financing of industrial development facilities. Board of Directors composed of full City Council. Meets following first regular meeting of the City Council in January and thereafter as needed.

City of Enumclaw Boards and Commissions

Arts Commission – sponsors and conducts programs to further public awareness of and interest in visual and performing arts. Three-year term. Meets first Wednesday of each month, 7:00 p.m. at City Hall.

Samantha Rheinford, Chair
Celia Bender
Cathy Bozich
Pat Fisk
Elaine Lynest
Randy Cook

Design Review Board – reviews and approves building designs, landscaping and site plans to ensure aesthetic design. Four-year term. Meets first and third Thursdays, 6:00 p.m. at City Hall.

Bryan Christiansen, Chair
John Blackburn
Dave White
Wyatt Lawlis
Bill DuBray

Cemetery Board – establishes rules and regulations to maintain the solemnity of the grounds. Four-year term. Meets quarterly, 4:00 p.m. at the Cemetery Office.

Dr. Ralph Zech, Chair
Vivian Froemke
Jim Zoll

Civil Service Commission – governs appointments, advancements, demotions, suspensions and discharges of and police officers. Six-year term. Meets third Wednesday of each month, 4:00 p.m. at City Hall.

Michael Stensen, Chair
Jerry Metcalf
Jan Molinaro
Denise Cook, Secretary

Library Board – manages and controls the Library. Five-year term. Meets second Tuesday of each month, 5:00 p.m. at Library.

Dick Hughes
Bob Lee
Jim Barchek
Richard Elfers
Judy Prenevost

Human Services Board – advisory board that identifies and prioritizes social service needs. Four-year term. Meets the fourth Wednesday of each month, 5:00 p.m. at City Hall.

Barbara Braun
Stephanie Sackett-Converse
Sylvia McDougall
Aaron Brenner
Marshall Gutierrez

Planning Commission – Research and fact-finding group analyzes, researches, and makes recommendations to City Council on land use and development. Four-year term. Meets fourth Thursday of each month, 7:00 p.m. at City Hall.

Linda Kleppe-Olson, Chair
Fred Sears
David Hancock
Jeff Dahlquist
Jessica Kinney
John Kacer
Lori McDonald

Park Board – provides guidance, direction and recommendations on planning, acquisition, development and operation of park facilities, community center and recreation programs. Four-year term. Meets third Thursday of each month, 7:00 p.m. at the City Hall.

Tom Hassenauer, Chair
Timothy C. Smith
Anthony L. Rosenthal
Ryan Popke

Finance and Budget Related Policies

1. Coordinate the Comprehensive Plan, budget, capital and long-range planning processes.

- i. Capital asset policy #6100
 1. Monitor capital asset transactions
 2. Internal control of major assets
 3. Schedule funding of significant assets
- ii. Unclaimed property policy #6400
 1. Accurate reporting of receivables
- iii. The 2013 Budget includes a section summarizing capital facilities and staffing projections for a six year horizon.

2. Prioritize services and projects that benefit the community.

- iv. Purchasing policy #5100
 1. Promote efficient use of City funds
 2. Ensure accountability
 3. Comply with legal requirements
- v. Purchasing card policy #5200
 1. Promote efficient use of City credit cards
 2. Ensure accountability for purchases
- vi. Prioritizing City expenditures policy #8300
 1. Categorize significant expenditures with appropriate sources
 2. On going expenditures shall not be funded by one-time revenues
 3. Use of funds is prioritized, the highest use being protection of the public

3. Leverage resources with other agencies and private interests.

- vii. Accounts receivable policy #3200
 1. Track all receivables
 2. Establish reasonable collection periods and procedures
 3. Charge appropriate interest and penalties on past due accounts
 4. Take preemptive action to minimize past due accounts
- viii. Investment policy #4100
 1. Provide highest return with maximum security
 2. Meet daily cash flow demands

4. Maintain fiscally responsible fund reserve balances.

- ix. Reserve fund policy #8200
 1. Establish minimum recommended reserve levels
 2. Establish allowable uses of reserves
 3. Establish approval process for use of reserves
 4. Establish replacement process for reserves when used
 5. Assign administrative responsibilities
 6. The General Fund maintains an 8% of operating expenditures reserve for unanticipated needs. The Contingency Fund maintains a reserve for general use in case of catastrophic uninsured loss.

5. Provide understandable and timely budget, financial and analytical reports.

- x. The Finance Director provides quarterly reports to administration and council comparing current expenditures with the prior year and budget.



Accounting and Budgeting Procedures

Accounting

Accounting records for the City are maintained in accordance with methods prescribed by the State Auditor under the authority of Washington state law, RCW Chapter 43.09.

Basis of Presentation - Fund Accounting

The accounts of the City are organized on the basis of funds and departments. Each fund is a separate accounting entity with a self-balancing group of accounts. There are three broad fund categories. The preceding pages identify funds by departmental responsibility. The funds are identified by category on the following page.

Basis of Accounting

Basis of accounting refers to "when" revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of measurements made, regardless of the nature of the measurement.

The **accrual basis** of accounting recognizes transactions when they occur, regardless of the timing of related cash receipts and disbursements. Revenues are recognized when earned, if measurable and expenses are recognized when incurred, if measurable. "Expenses" are defined as "outflows or other using up of assets or incurrence of liabilities during the period that constitute the entity's ongoing major and central operations."

The **modified accrual** basis of accounting is the accrual basis adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, i.e., when the related funds become both "measurable" and "available" to finance expenditures of the current period. To be considered "available", revenue must be collected during the current period or soon enough thereafter to pay current liabilities.

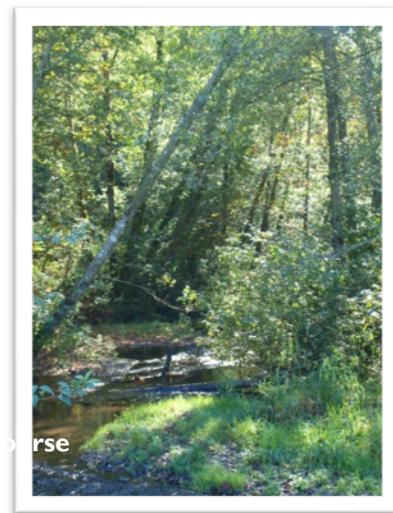
Expenditures are recognized on an accrual basis because they are measurable when they are incurred, that is, when a fund incurs the related liability. Since the recognition of depreciation does not reduce net financial resources, it is not considered to be an expenditure.

Governmental and permanent funds use the modified accrual basis of accounting. Proprietary and fiduciary funds use the accrual basis of accounting.

Budgets and Budgetary Accounting

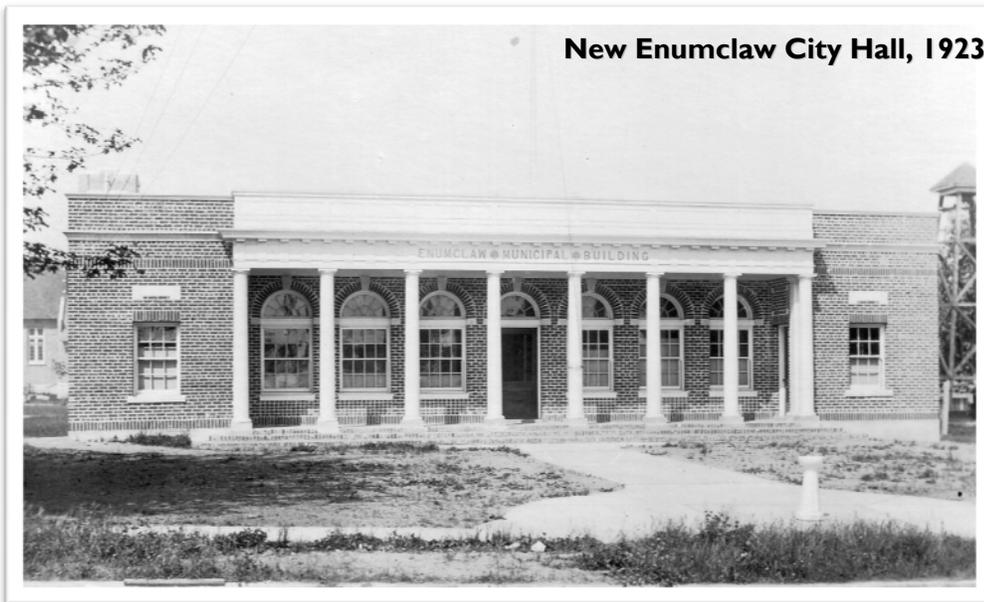
Scope of Budget - Annual appropriated budgets are currently adopted for the general, special revenue, debt service, capital project, enterprise, internal service and fiduciary funds on the modified accrual basis of accounting. Construction funds are budgeted on a multi-year basis. For governmental funds, there are no differences between the budgetary basis and generally accepted accounting principles. Budgetary accounts are integrated in fund ledgers for all budgeted funds. Budgets for certain special revenue, debt service, capital project and enterprise funds are adopted at the level of the individual project and for fiscal periods that correspond to the lives of projects.

Legal budgetary control is established at the fund level, i.e., expenditures for a fund may not exceed that fund's total appropriation amount. The City Administrator may authorize transfers of appropriations within a fund, but the City Council must approve, by ordinance, any increase in total fund appropriations. Any unexpended appropriation balances for annually budgeted funds lapse at the end of the year. Appropriations for construction funds are adopted on a "project-length" basis and are carried forward from year to year without re-appropriation, until authorized amounts are fully expended or the designated purpose of the fund has been accomplished.



Procedures for Adopting the Original Budget - The City's budget process and the time limits under which the budget must be prepared are defined by the Revised Code of Washington (RCW) 35A.33.

Amending the Budget - The City Administrator has authorized the Finance Director to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund must be approved by the City Council. When the City Council determines that it is in the best interest of the City to increase or decrease the appropriation for a particular fund, it may do so by ordinance approved by a simple majority.



2013 BUDGET CALENDAR

Scheduled	Tasks	Legal Deadlines, Requirements
Week of Sept. 17-21 City Administrator Finance Director	Meetings with Department Heads to review budget status and make required adjustments.	
Monday, September 24 Regular Council Meeting	Current year's Estimated Revenues to Council	1 st Monday in October
Thursday, September 27 City Clerk	Send notice to newspaper of Budget Workshop Meeting Dates – Wednesdays October 17, 24 & November 7, 14	Publish Wednesday, October 3 & 10
Thursday, September 27 City Clerk	Send notice to newspaper that Preliminary Budget is Filed with the City Clerk's Office on Friday, October 12	Publish Wednesday, October 3 & 10
Thursday, October 4 City Clerk	Send notice to newspaper for October 22 Public Hearing on Next Year's Revenue Sources and October 22 & November 13 Public Hearings on Setting the Property Tax Levy (<i>with estimated amount</i>)	Publish Wednesday, October 10 & 17
Friday October 12 Finance Director	Preliminary Budget , including the Budget Message, is filed with the City Clerk and available to the public	Sixty days (6 weeks) before year end
Thursday, October 18 City Clerk	Send notice to newspaper for <u>Second Public Hearing</u> on November 13 - Setting the Property Tax Levy (<i>with estimated amount</i>)	Publish Wednesday, Oct. 31 & Nov. 7
Thursday, October 18 City Clerk	Send notice to newspaper for Nov 13 and Nov 26 Public Hearing on the Preliminary Budget	Publish Wednesday, Oct. 31 & Nov. 7
Thursday, November 1 City Clerk	Send notice to newspaper for <u>Second Public Hearing</u> on November 26 on the Preliminary Budget	Publish Wednesday, November 14 & 21

BUDGET PROCESS AND ADOPTION		
Monday, October 22 Regular Council Meeting	<u>First</u> Public Hearing on next year's Revenue Sources and on Setting the Property Tax Levy <u>First</u> Reading of the Property Tax Levy Ordinance	Prior to voting on ordinance
Wednesday, October 17 1st Council Workshop 7pm	Budget Review – Overview, Council, Administration, Finance, Legal, Police & Fire, Municipal Court	
Wednesday, October 24 2nd Council Workshop pm	Budget Review - Library & Community Services, Outside Agencies, Parks, Expo Center, Community Development, Property Management, General Fund Subsidies	
Wed., November 7 3rd Council Workshop 7pm	Budget Review - Public Works, Capital & Significant Expenditures, Interfund Charges	
Tuesday, November 13 Regular Council Meeting	<u>Second & Final</u> Public Hearing on Setting the Property Tax Levy <u>Second & Final</u> Reading of Property Tax Levy Ordinance (<i>Due to King County Council & Assessor by 11/ 30</i>) <u>First</u> Public Hearing on Preliminary Budget (<i>Due 1st Monday in December</i>)	
Wed., November 14 4th Council Workshop 7pm	Budget Review - Citywide Summary, Review & Discussion	
Monday, November 26 Regular Council Meeting	<u>Second & Final</u> Public Hearing on Preliminary Budget <u>First</u> Reading of Budget Ordinance	November 30+
Monday, December 10 Regular Council Meeting	<u>Second</u> Reading/Adoption of Budget Ordinance	Prior to Year End

Revenue and Expenditure Categories

REVENUES:

Taxes: Property, Retail sales, local criminal justice, utilities and gambling taxes.

Licenses & Permits: Business licenses, building permits, street permits, concealed weapons permits and impact fee permits.

Intergovernmental: Grants, entitlements, shared revenues and services to another government; Liquor Board Profits, Maple Valley Court Services and Boarding of Prisoners.

Charges for Goods & Services: Utility charges, park program fees, sale of maps, passport services, zoning & subdivision fees, plan check fees and charges from one fund to another.

Fines & Forfeits: Primarily Municipal Court, traffic infractions, parking infractions, driving under influence, other criminal traffic, other non-traffic misdemeanors and witness fees.

Miscellaneous & Other Sources: Interest, rents, leases, concessions, insurance recoveries and other miscellaneous revenues.

Interfund Transfers: Contributions from one fund to another.

Beginning Fund Balance/Reserves: Excess of revenues over expenditures carried over from the previous year.

EXPENDITURES:

Salaries, Wages and Personnel Benefits: Salaries include regular, overtime, temporary and fire volunteers. Benefits include health, dental and vision insurance, pension contributions, FICA, industrial insurance and unemployment compensation premium.

Supplies: Articles purchased for consumption or resale; office & operating supplies, small tools and equipment, fuel, gas purchased for resale, auto parts and library books.

Services: Consulting fees, custodial services, telephone services, postage, training and travel, conferences, insurance, utility services, repair and maintenance and printing.

Intergovernmental Services/Taxes: Professional Services performed by State Auditor, voter and election charges, City owned utility taxes to General Fund.

Interfund Transfers: Contributions to other funds, often the equivalent of operating subsidies.

Capital Outlays: Major purchases of fixed assets with a cost of \$5,000 or greater.

Interfund Services: Charges for vehicles, equipment, computers and facilities services provided by the Internal Service Funds and General Fund administration, legal and finance.

Ending Fund Balance/Reserves: Estimated current-year excess of revenues over expenditures.

ORDINANCE NO. 2516

AN ORDINANCE OF THE CITY OF ENUMCLAW, KING COUNTY, WASHINGTON LEVYING THE GENERAL TAXES FOR THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2013, ON ALL REAL AND PERSONAL PROPERTY WITHIN THE CITY, WHICH IS SUBJECT TO TAXATION FOR THE PURPOSE OF PROVIDING SUFFICIENT REVENUE TO CARRY ON THE NORMAL ACTIVITIES OF THE CITY FOR THE ENSUING YEAR AS REQUIRED BY LAW.

Whereas, the City Council of Enumclaw has considered the financial requirements of the City for 2013 as set forth in the Mayor's Preliminary Budget; and

Whereas, the City Council of Enumclaw after hearing and after duly considering all relevant evidence and testimony presented, determined that the City requires a regular levy in the amount of \$1,344,237 which is an increase of \$2,765 in property tax revenue from the previous year, and includes amounts resulting from the addition of new construction and improvements to property and any adjustments in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have occurred and refunds made, in order to discharge the expected expenses and obligations of the City and in its best interest.

Now, therefore, the City Council of the City of Enumclaw, King County, Washington do ordain as follows:

Section 1: The property tax levy for collection in 2013 is \$1,344,237 which is an increase of \$2,765 or .2% from the previous year. This amount is not greater than the amount the City could levy under RCW 84.545.092.

Section 2: This levy amount is exclusive of additional revenue resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, and any additional amounts resulting from any annexations that have occurred and refunds made.

Ordinance No.: 2516
Draft No.:2
Draft Date: November 26, 2012
Ordinance Requested By: Finance Director
Page 1

Section 3: This ordinance shall be certified to the proper King County officials, as provided by law.

Metropolitan King County Council
516 Third Avenue Room W-1039
Seattle, WA 98104
Fax: 206-205-8165
Telephone: 206-296-1020

King County Dept of Assessments
500 Fourth Avenue Room 709
Seattle, WA 98104
Fax: 206-296-0106
Telephone 206-296-5145

Section 4: The taxes levied in this ordinance shall be collected and paid to the Finance Director of the City of Enumclaw at the time and in the manner provided by the laws of the State of Washington for collection of taxes for non-charter code cities.

Section 5: This ordinance shall take effect and be in force on and after December 1, 2012 which date is more than five days from and after its passage, approval, and publication.



Mayor Liz Reynolds

Introduced: 10-22-12

Passed: 11-26-12

Approved: 11-27-12

Published: 12-5-12

ATTESTED:



Meredith Shirey
City Clerk

APPROVED AS TO FORM:



Michael J. Reynolds
City Attorney

Ordinance No.: 2516
Draft No.:2
Draft Date: November 26, 2012
Ordinance Requested By: Finance Director
Page 2

Property Taxes and Enumclaw

Property assessed value (AV) is determined by the King County Assessor's Office based on market values. Property tax levies are imposed by six different taxing jurisdictions within Enumclaw. The levies are authorized by the jurisdiction's governing bodies. Levies are set in terms of dollars per \$1,000 of assessed valuation.

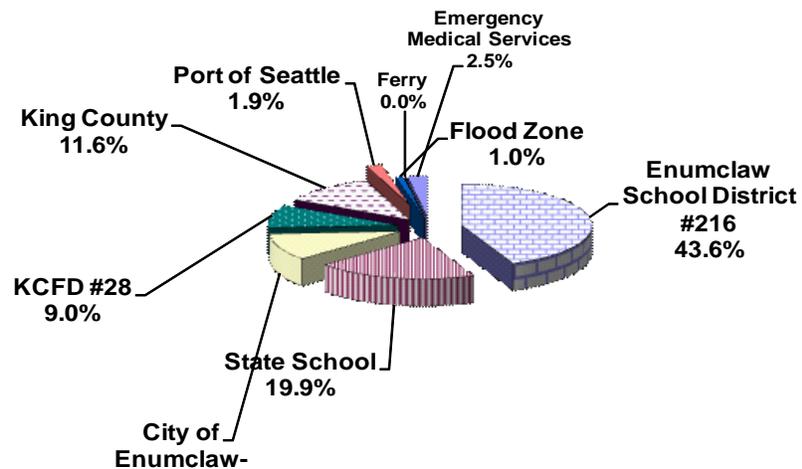
RCW 84.55 is the governing legislation for property tax in the State of Washington. In 1997 the RCW was modified by Referendum No. 47 which allows the "banking" of unused levy capacity. The difference between the levy increase and the allowed maximum accumulates in a "bank." Any, or all, of this bank may be added to future levies.

In November 2001 Washington State voters approved Initiative 747, again modifying the RCW, reducing the maximum levy increase from 6% to 1%, or the Implicit Price Deflator (IPD), whichever is less. The IPD at July 31, 2006 was 3.4%. Adjustments for new construction, annexations and corrections are excluded from this calculation.

The City may levy up to \$3.60 per \$1,000 of assessed valuation for general governmental services. The 1% limitation may be exceeded by a "lid lift" if the levy is below the limit and is approved by a simple majority of the voters.

In advisory votes citizens also approved the use of additional regular levy funds 2003 Forward Thrust Swimming Pool Operations and Maintenance in 2003.

<u>Agency/Taxing District</u>	<u>Tax Rate</u>	<u>% Of Total</u>
Enumclaw School District #216	\$5.30713	43.58%
State School	\$2.42266	19.90%
City of Enumclaw-Regular Levy	\$1.28514	10.55%
KCFD #28	\$1.09640	9.00%
King County	\$1.41588	11.63%
Port of Seattle	\$0.22982	1.89%
Flood Zone	\$0.11616	0.95%
Ferry	\$0.00372	0.03%
Emergency Medical Services	\$0.30000	2.46%
Total	\$12.17691	100.00%



	2013	2012
PY Levy Actual Levy	\$1,341,472	\$2,181,258
New construction and adjustments	2,765	56,232
1% increase and/or IPD	<u>0</u>	<u>21,813</u>
Regular Levy Base	1,355,098	2,259,303
Council Directed Rollback	<u>0</u>	<u>(917,831)</u>
Total Levy Request	<u>\$1,344,237</u>	<u>\$1,341,472</u>

Assessed Value	\$969,470,464	\$1,031,169,830
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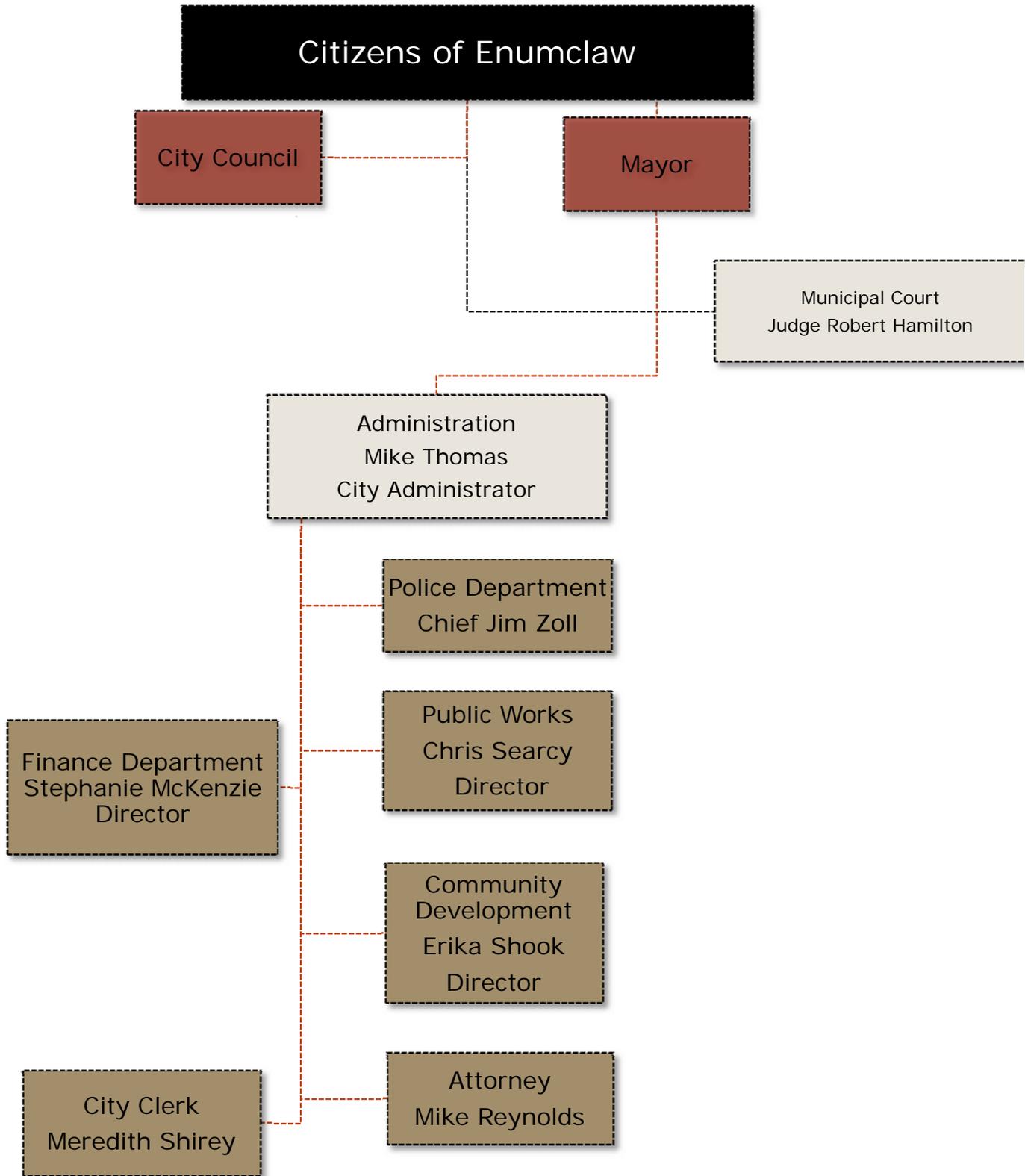
Rate:

Total Levy Request/ Assessed Value per thousand = Total levy rate

2013 Rate: \$1,344,237 / (\$969,470,464/1000) = 1.3865

2012 Rate: \$1,341,472 / (\$1,031,169,830/1,000) = 1.3009

Pool Levy (16 cents/1000)	\$158,557	\$120,000
Levy Available to General Fund	<u>1,185,680</u>	<u>1,221,472</u>
Total Levy	<u>\$1,344,237</u>	<u>\$1,341,472</u>



City by Fund:

General Fund 001

Contingency 001.101
Property Management 001.180

Special Revenue Funds:

Street 110
Lodging Tax 115
State Growth Management – 2nd 130
State Growth Management – 1st 131
Seized Assets 150
Jail Administration Group 154
Drug Education & Enforcement 156
Impact/Mitigation Fee 158
Enumclaw Pool 170
Enumclaw Golf Course 190

Debt Service Funds:

2003 Limited GO Bond 213
LID Debt Service 215
LID Guaranty 230

Capital Project Fund:

Welcome Center 310

Enterprise Funds:

Water Utility 410
Wastewater Utility 420
Natural Gas Utility 430
Solid Waste Utility 440
Water/Sewer Revenue Bond 455
Enumclaw Expo Center 490

Internal Service Funds:

Equipment Rental 520
Data Processing 530
Facilities Maintenance 535

Fiduciary Fund:

Schlotfeldt Library Endowment 621

Permanent Funds:

Cemetery Endowment 701
Lafromboise Memorial 722

City by Department:

City Council

General Fund Dept 010

Municipal Court

General Fund Dept 020

Administration

General Fund Dept 03X
General Fund Dept 090
Contingency Fund 101
Lodging Tax Fund 115
2nd ¼% REET Fund 130
1st ¼% REET Fund 131
Property Mgt Fund 180
Data Processing Fund 530

Finance

General Fund Dept 040
Debt Funds 213/215/230

City Attorney

General Fund Dept 050

Police

General Fund Dept 060
Seized Assets Fund 150
Jail Administration Group Fund 154
Drug Enforcement Fund 156

Community Development

General Fund Dept 07X
Impact & Mitigation Fund 158
Welcome Center Fund 310

Parks, Recreation & Cultural Services

Rec/Maint/Art 082/083/084
Cemetery Endowment Fund 701
Pool Fund 170
Golf Course Fund 190
Northwest Exposition Center Fund 490

Community Services

Schlotfeldt Library Endowment Fund 621
Lafromboise Memorial Fund 722
Human Services Dept 085

Public Works

Street Fund 110
Water Utility Fund 410
Wastewater Utility Fund 420
Natural Gas Utility Fund 430
Solid Waste Utility Fund 440
Water/Sewer Revenue Bond Fund 455
Equipment Rental Fund 520
Facilities Fund 535

ORDINANCE NO. 2519

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ENUMCLAW, WASHINGTON, ADOPTING THE ANNUAL OPERATING BUDGET FOR THE YEAR 2013, SETTING FORTH ESTIMATED REVENUES AND APPROPRIATIONS.

WHEREAS, a preliminary budget has been filed with the City Clerk as required by law; and

WHEREAS, public hearings were held by the Council on November 13th and November 26th, 2012, upon notice as prescribed by law, at which time comments for or against any part of the budget were heard; and

WHEREAS, the Council has made adjustments and changes as it deemed necessary and proper; and

WHEREAS, the establishment of separate accounts for every appropriation or fund of a municipality is required by the provisions of RCW 43.09.210;

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

SECTION 1: Establishing the 2013 Operating Budget. The annual operating budget of the City of Enumclaw, Washington, for the year 2013, same being by reference incorporated herein as if fully set forth, is hereby adopted.

SECTION 2: Establishing Appropriations and Estimated Resources. The totals of estimated resources and uses, including fund balances or working capital, for each separate fund of the City of Enumclaw, Washington, for the year 2013 as set forth herein, are:

Ordinance No.: 2519
Draft No.: 2
Draft Date: December 10, 2012
Requested By: Finance Director

2013 Budget

General Governmental Operating Funds	Beginning Reserves +	Revenues =	Funds Available -	Expenditures =	Ending Reserve
General (001)	\$ 1,695,630	\$ 7,519,537	\$ 9,215,167	\$ 8,017,766	\$ 1,197,401
Contingency (001.101)	315,318	1,500	316,818	-	316,818
Property Management (001.180)	1,658,426	65,700	1,724,126	147,836	1,576,290
Total General Fund	3,669,374	7,586,737	11,256,111	8,165,602	3,090,509
Special Revenue Funds					
Street (110)	156,974	1,548,072	1,705,046	1,682,551	22,495
Lodging Tax (115)	12,801	5,050	17,851	-	17,851
2nd 1/4% REET (130)	213,627	50,750	264,377	76,987	187,390
1st 1/4% REET (131)	96,609	51,000	147,609	68,800	78,809
Seized Assets (150)	23,324	21,050	44,374	15,000	29,374
Jail Administration Group (154)	92,263	200	92,463	-	92,463
Drug Ed & Enforcement (156)	30,876	4,115	34,991	5,000	29,991
Impact/Mitigation (158)	154,639	20,730	175,369	133,671	41,698
Pool (170)	10,476	454,807	465,283	447,879	17,404
Golf Course (190)	1,059	455,800	456,859	454,026	2,833
Total Special Revenue Funds	792,648	2,611,574	3,404,222	2,883,914	520,308
Debt & Endowment Funds					
2003 Limited GO Redemption (213)	1,230	66,000	67,230	65,810	1,421
LID Debt Cole & Warner (215)	201,443	81,884	283,328	101,072	182,256
LID Guaranty (230)	108,956	1,100	110,056	-	110,056
Schlotfeldt Endowment (621)	30,802	150	30,952	-	30,952
Lafromboise Memorial Trust (722)	121,380	500	121,880	-	121,880
Cemetery Endowment (701)	408,754	7,500	416,254	-	416,254
Total Debt & Endowment Funds	872,566	157,134	1,029,700	166,882	862,819
Construction Funds					
Welcome Center Const (310)	333,680	-	333,680	333,680	(0)
Total Construction Funds	333,680	-	333,680	333,680	(0)
Enterprise Funds					
Water (410)	1,222,994	3,035,360	4,258,354	2,898,728	1,359,626
Wastewater (420)	1,124,372	4,054,296	5,178,668	3,917,256	1,261,412
Natural Gas (430)	1,826,016	4,142,972	5,968,988	4,465,774	1,503,214
Solid Waste (440)	144,701	1,991,060	2,135,761	1,991,379	144,382
Revenue Bond Fund (455)	627,377	1,223,313	1,850,690	1,222,313	628,377
Expo Center (490)	644,518	582,725	1,227,243	692,683	534,560
Total Enterprise Funds	5,589,977	15,029,726	20,619,704	15,188,133	5,431,571
Internal Service Funds					
Equipment Rental (520)	2,062,661	853,335	2,915,996	736,563	2,179,433
Data Processing (530)	66,236	318,653	384,889	384,248	641
Facilities (535)	336,287	660,252	996,539	605,228	391,311
Total Internal Service Funds	2,465,184	1,832,240	4,297,424	1,726,039	2,571,385
Total All City Funds	\$ 13,723,429	\$ 27,217,412	40,940,841	28,464,250	12,476,591

Ordinance No.: 2519

Draft No.: 2

Draft Date: December 10, 2012

Requested By: Finance Director

SECTION 3: Personnel Changes. This budget contains salary step increases for non-represented employees. Positions in Community Development and Public Works were reduced/re-allocated to improve staffing efficiencies and achieve needed cost savings.

SECTION 4: Reserve Policy Waived. Due to current economic conditions the Reserve Policy established with Resolution No. 1164 is hereby waived in the fiscal year 2013 for the following Funds; 110, 130, 131, 190, 440, and 530.

SECTION 5: If any provision of this ordinance is determined to be invalid or unenforceable for any reason, the remaining provisions shall remain in force and effect.

SECTION 6: The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the Office of the State Auditor and to the Association of Washington Cities.

SECTION 7: This ordinance shall be in force and take effect five (5) days after passage, approval and publication as required by law.



Mayor Liz Reynolds

INTRODUCED: 11-26-2012
PASSED: 12-10-2012
APPROVED: 12-11-2012
PUBLISHED: 12-19-2012

ATTESTED:



Meredith Shirey
City Clerk

APPROVED AS TO FORM:



Michael J. Reynolds
City Attorney

Ordinance No.: 2519
Draft No.: 2
Draft Date: December 10, 2012
Requested By: Finance Director

2013 Budget

General Governmental Operating Funds	Beginning Reserves +	Revenues =	Funds Available -	Expenditures =	Ending Reserve
General (001)	\$ 1,695,630	\$ 7,519,537	\$ 9,215,167	\$ 8,017,766	\$ 1,197,401
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Total General Fund	<u>3,669,374</u>	<u>7,586,737</u>	<u>11,256,111</u>	<u>8,165,602</u>	<u>3,090,509</u>
Special Revenue Funds					
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Lodging Tax (115)	12,801	5,050	17,851	-	17,851
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LID Guaranty (230)	108,956	1,100	110,056	-	110,056
Schlotfeldt Endowment (621)	30,802	150	30,952	-	30,952
Lafromboise Memorial Trust (722)	121,380	500	121,880	-	121,880
Cemetery Endowment (701)	408,754	7,500	416,254	-	416,254
Total Debt & Endowment Funds	<u>872,566</u>	<u>157,134</u>	<u>1,029,700</u>	<u>166,882</u>	<u>862,819</u>
Construction Funds					
Welcome Center Const (310)	333,680	-	333,680	333,680	(0)
Total Construction Funds	<u>333,680</u>	<u>-</u>	<u>333,680</u>	<u>333,680</u>	<u>(0)</u>
Enterprise Funds					
Water (410)	1,222,994	3,035,360	4,258,354	2,898,728	1,359,626
Wastewater (420)	1,124,372	4,054,296	5,178,668	3,917,256	1,261,412
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Total Enterprise Funds	<u>5,589,977</u>	<u>15,029,726</u>	<u>20,619,704</u>	<u>15,188,133</u>	<u>5,431,571</u>
Internal Service Funds					
Equipment Rental (520)	2,062,661	853,335	2,915,996	736,563	2,179,433
Data Processing (530)	66,236	318,653	384,889	384,248	641
Facilities (535)	336,287	660,252	996,539	605,228	391,311
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Total All City Funds	<u>\$ 13,723,429</u>	<u>\$ 27,217,412</u>	<u>- 40,940,841</u>	<u>- 28,464,250</u>	<u>12,476,591</u>

General Fund	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,324,180	\$ 1,689,754	\$ 1,689,754	\$ 1,695,630	\$ 5,876	0%
Taxes	6,307,348	5,399,372	5,341,372	5,312,437	(86,935)	-2%
Licenses & Permits	228,362	218,500	212,900	207,900	(10,600)	-5%
Intergovernmental	143,832	125,500	228,272	133,100	7,600	6%
Charges for Services	700,700	695,969	650,443	536,225	(159,744)	-23%
Fines & Forfeitures	213,123	186,200	186,600	186,500	300	0%
Interest, Rentals & Other	71,349	35,800	65,992	58,540	22,740	64%
Transfers In & Interfunds*	1,151,694	1,617,214	1,244,214	1,084,835	(532,379)	-33%
Total Revenues	<u>8,816,408</u>	<u>8,278,555</u>	<u>7,929,793</u>	<u>7,519,537</u>	<u>(759,018)</u>	<u>-9%</u>
Total Resources	<u>10,140,588</u>	<u>9,968,309</u>	<u>9,619,547</u>	<u>9,215,167</u>	<u>(753,142)</u>	<u>-8%</u>
Expenditures						
Salaries	3,335,934	3,590,267	3,527,002	3,621,830	31,563	1%
Personnel Benefits	1,287,468	1,500,517	1,280,289	1,358,364	(142,153)	-9%
Supplies	164,371	257,989	195,076	205,600	(52,389)	-20%
Services/Charges	857,052	998,919	955,133	1,022,543	23,624	2%
Intgov't Svc/Taxes**	85,653	147,435	291,543	101,557	(45,878)	-31%
Interfund Services	525,737	964,603	921,353	702,175	(262,428)	-27%
Operating Transfers Out	2,181,628	701,226	640,867	582,757	(118,469)	-17%
Total Operating Expenditures	<u>8,437,842</u>	<u>8,160,956</u>	<u>7,811,263</u>	<u>7,594,826</u>	<u>(566,129)</u>	<u>-7%</u>
Capital & Project Expenditures	12,992	223,000	112,654	422,940	199,940	90%
Total Expenditures	<u>8,450,834</u>	<u>8,383,956</u>	<u>7,923,917</u>	<u>8,017,766</u>	<u>(366,189)</u>	<u>-4%</u>
Available Ending Balance	1,007,947	924,697	989,949	449,199	(475,498)	-51%
Designated-Petty Cash	6,780	6,780	6,780	6,780	-	0%
Designated-LEOFF One	-	74,000	74,000	100,000	26,000	35%
Designated (8% Expenditures)	675,027	652,876	624,901	641,421	(11,455)	-2%
Ending Fund Balance	<u>\$ 1,689,754</u>	<u>\$ 1,584,353</u>	<u>\$ 1,695,630</u>	<u>\$ 1,197,401</u>	<u>(386,953)</u>	<u>-24%</u>

*2012 Budget includes \$200k interfund loan repayment

**2012 YE Estimate include payments to KCLS for remainder of Library budget

Contingency Fund						
Revenues						
Beginning Fund Balance	\$ 312,971	\$ 314,399	\$ 313,818	\$ 315,318	919	0%
Interest & Other	847	500	1,500	1,500	1,000	200%
Total Resources	<u>313,818</u>	<u>314,899</u>	<u>315,318</u>	<u>316,818</u>	1,919	1%
Restricted Fund Balance	<u>\$ 313,818</u>	<u>\$ 314,899</u>	<u>\$ 315,318</u>	<u>\$ 316,818</u>	1,919	1%

General Fund Significant Revenue Detail **Fund 001**

	2012 Budget	2013 Budget	Change	Change
General Fund				
Beginning Fund Balance - Operating	\$ 1,689,754	\$ 1,695,630	\$ 5,876	0.3%
General Property Tax	1,341,472	1,344,237	\$ 2,765	0.2%
General Sales Tax	1,900,000	1,850,000	(50,000)	-2.6%
Water Fund	226,000	236,000	10,000	4.4%
Natural Gas Fund	252,800	207,000	(45,800)	-18.1%
Wastewater Fund	314,000	321,200	7,200	2.3%
Solid Waste Fund	145,600	165,000	19,400	13.3%
Electric Utility Tax	575,000	570,000	(5,000)	-0.9%
Telephone & Telegraph Utility Tax	390,000	380,000	(10,000)	-2.6%
Total Utility Taxes	1,903,400	1,879,200	(24,200)	-1.3%
Other Taxes	254,500	239,000	(15,500)	-6.1%
Total Taxes	5,399,372	5,312,437	(86,935)	-1.6%
Business Licenses/Franchise	151,000	160,000	9,000	6.0%
Permits	67,500	47,900	(19,600)	-29.0%
State Entitlements	125,500	108,100	(17,400)	-13.9%
Intergovt Room/Board Prisoners	160,000	170,000		
Grants & Other	-	25,000	25,000	
Intergovt Payments for Services	285,500	303,100	7,600	2.7%
General Government	55,199	15,000	(40,199)	-72.8%
Public Safety	280,070	175,175	(104,895)	-37.5%
Community Development	54,600	43,550	(11,050)	-20.2%
Parks And Recreation	146,100	132,500	(13,600)	-9.3%
Interfund General Services <i>(detail below)</i>	969,464	977,135	7,671	0.8%
Total Charges For Services	1,505,433	1,343,360	(162,073)	-10.8%
Municipal Court Fines & Forfeitures	186,200	186,500	300	0.2%
Investment Interest	2,500	13,500	11,000	440.0%
Other Interest	2,400	2,250	(150)	-6.3%
Rents/Leases/Concessions	22,500	31,000	8,500	37.8%
Other Misc Revenue	8,400	11,790	3,390	40.4%
Total Misc Revenue	35,800	58,540	22,740	63.5%
Transfers-In/Loan Repayment	647,750	107,700	(540,050)	-83.4%
Total General Fund	\$ 9,968,309	\$ 9,215,167	\$ (763,142)	-7.7%

2010 General Fund Indirect Cost Allocation Plan (ICAP)					
	Actual 2011	Budget 2012	Budget 2013	%	
Operating Fund Charges					
Fire/EMS	205,527	-	-		#REF!
Property Management	31	201	207		0%
Pool	-	28,191	28,191		
Golf	47,204	34,435	34,435		8%
Water	229,344	251,054	252,311		2380%
Wastewater	210,218	237,667	237,667		59%
Natural Gas	166,859	193,787	197,561		5%
Solidwaste	166,497	175,321	177,955		9%
Exposition Center	56,014	48,808	48,808		8%
Total Expenditures	1,081,694	\$ 969,465	\$ 977,136		
General Fund Revenues					
Administration	477,140	400,544	458,227		106%
Finance	507,805	451,900	420,912		59%
Legal	96,748	117,020	97,996		72%
Total Revenues	\$ 1,081,693	\$ 969,464	\$ 977,135		76%
<i>* Charges based on percentage of expenditures and staff</i>					
<i>** Measures the burden on operating funds and the support to General Fund departments.</i>					

2013 General Fund Department Expenditure Budget by Type

Comparison by Department

Summary for General Fund Departments	Salaries	Personnel Benefits	Supplies	Services	Govt & Transfers	Interfund	Projects & Capital	Ending Reserve	2013 Budget		2012 Budget		2011 Actual	
									\$	%	\$	%	\$	%
001 General														
Council	27,300	2,325	700	1,000	-	-	-	-	31,325	0.3%	31,320	0.3%	29,721	0.3%
Municipal Court	114,268	45,463	4,350	179,360	-	21,298	-	-	364,739	4.0%	427,646	4.0%	390,872	3.8%
Administration	208,625	65,030	10,650	108,175	-	40,610	-	-	433,090	4.7%	464,028	4.3%	430,054	4.2%
Finance	410,058	188,083	7,500	19,798	30,000	58,246	37,940	-	751,625	8.2%	726,930	6.8%	663,946	6.5%
Legal	-	-	-	135,700	-	-	-	-	135,700	1.5%	160,410	1.5%	130,062	1.3%
Police	2,266,658	801,120	132,800	197,700	-	376,258	85,000	-	3,859,536	41.9%	3,814,238	35.4%	3,413,546	33.4%
Community Development	231,070	86,950	7,650	74,200	-	33,779	-	-	433,649	4.7%	546,517	5.1%	471,817	4.6%
Parks & Recreation	226,098	63,262	35,950	182,650	-	67,155	50,000	-	625,115	6.8%	679,938	6.3%	594,487	5.8%
Senior & Youth Services	131,208	44,752	6,000	89,348	-	104,829	-	-	376,137		336,560		325,432	
Non-Departmental	6,545	61,379		34,612	654,314		250,000	1,197,401	2,204,251	23.9%	3,581,216	33.3%	3,785,078	37.0%
Total Dollars	3,621,830	1,358,364	205,600	1,022,543	684,314	702,175	422,940	1,197,401	9,215,167	95.9%	10,768,804	96.9%	10,235,015	96.8%



*City Council
General Fund Department 010*

WHO

The Enumclaw City Council has seven members who are elected to four-year terms by the citizens of Enumclaw. The City of Enumclaw operated under the Mayor-Council form of government. In this form, the elected Mayor serves as the City's chief administrative officer, and an elected seven member council serves as the City's legislative body

PURPOSE

It is the responsibility of the Council to provide effective city government representation for the citizens, determine policy, enact ordinance and resolutions, approve contracts, and authorize the payment of all obligations incurred by the city. After reviewing the Administration's revenue estimates and expenditure requests, it is the responsibility of the Council to adopt an annual budget.



*Municipal Court
General Fund Department 020*

WHO

The City of Enumclaw has its own Municipal Court and also hosts Maple Valley court services. The employees in the court implement services to the citizens of Enumclaw by providing access to justice for all and ensuring that all individuals are afforded due process of law as recognized by the Constitutions of the United States and the State of Washington.

PURPOSE

As a court of limited jurisdiction, the Municipal Court is authorized by the laws of the State of Washington to preside over all criminal misdemeanors and gross misdemeanors, as well as traffic, non-traffic and parking infractions occurring within the city limits of Enumclaw. All cases filed are processed in accordance with court procedure and the laws of the State of Washington, under the direction of the presiding judge.

City Council Dept 010	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Expenditures						
Salaries	\$ 27,300	\$ 27,300	\$ 27,300	\$ 27,300	\$ -	
Personnel Benefits	2,298	2,320	2,291	2,325	5	0%
Supplies	123	700	700	700	-	
Services/Charges	-	1,000	1,000	1,000	-	
Total Council Expenditures	<u>\$ 29,721</u>	<u>\$ 31,320</u>	<u>\$ 31,291</u>	<u>\$ 31,325</u>	<u>\$ 5</u>	0%

Staffing in FTE's	7.00	7.00	7.00	7.00
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Municipal Court Dept 020	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Intergovernmental	\$ 116,280	\$ 110,000	\$ 106,000	\$ -	\$ (110,000)	-100%
Charges for Services	59,205	47,000	56,000	52,000	5,000	11%
Fines & Forfeitures	213,122	179,200	186,600	186,500	7,300	4%
Interest, Rentals & Other	1,575	1,550	1,598	1,650	100	6%
Total Court Revenues	<u>\$ 390,182</u>	<u>\$ 337,750</u>	<u>\$ 350,198</u>	<u>\$ 240,150</u>	<u>\$ (97,600)</u>	-29%

Expenditures						
Salaries	120,903	131,492	125,754	114,268	\$ (17,224)	-13%
Personnel Benefits	44,008	47,146	47,554	45,463	\$ (1,683)	-4%
Supplies	1,536	3,800	3,453	4,350	\$ 550	14%
Services/Charges	209,360	225,450	176,850	179,360	\$ (46,090)	-20%
Interfund Services	15,066	19,758	19,758	21,298	\$ 1,540	8%
Operating Expenditures	390,872	427,646	373,369	364,739	(62,907)	-15%
Projects & Capital Outlay	-	-	-	-		
Total Court Expenditures	<u>\$ 390,872</u>	<u>\$ 427,646</u>	<u>\$ 373,369</u>	<u>\$ 364,739</u>	<u>\$ (62,907)</u>	-15%

Staffing in FTE's	2.20	2.70	2.70	2.20
Contracted Employees (hours vary)	3.00	3.00	3.00	3.00

City Administration & City Clerk's Office General Fund 03x

WHO

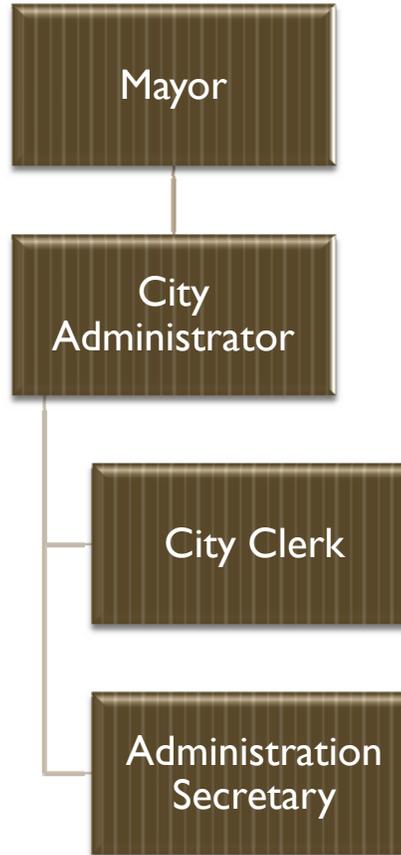
Under the direction of the City Administrator, the City Administration provides leadership and management of all departments, and ensures that city departments carry out the city's mission, plans, policies and guidelines as adopted by the Enumclaw City Council. Within the Administration Department are many reporting relationships. Among these are two key city functions – Mayor and Office of the City Clerk.

PURPOSE

- Inform the Council on City issues, problems and future needs.
- Provide high quality, excellent public services by administrative direction and management of all departments,
- Review policies involving municipal government management.
- Implement City Policies and procedures in effective and timely, and appropriate manner. Clarify and protect the rights and responsibilities of employees.
- Develop the City's budget
- Monitor legislation and assure that the city is complying with State and Federal regulations.
- Coordinate Council preparations, agendas, recording, and information for efficient city meetings.
- Responsible for Records Management, Special Permits, Insurance Claims, and Disclosure of Public Records.

STRATEGIC PRIORITIES

- Pursue excellence in serving the public by assuring high-quality services.
- Increase city's financial stability by increasing revenue, implementing efficiencies.



2012 Highlights

- ✓ Library Annexation
- ✓ Animal Control Contract
- ✓ Police Dept. Reorganization
- ✓ FEMA Reimbursement – January Storm Event
- ✓ KC Solid Waste ILA
- ✓ Electronic Record Keeping
- ✓ Maple Valley Court transition
- ✓ WCIA Annual Audit

2013 Key Projects

- Welcome Center
- Centennial Celebration
- Union Negotiations
- Economic Development Strategies
- Personnel Policies and Guidelines
- Dept. Reorganization

Changes/Notes

-
-

Administration Department 030	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Franchise Fees	\$ 145,149	\$ 135,000	\$ 135,000	\$ 135,000	\$ -	
Interfund Charges	477,141	400,544	400,664	458,227	57,683	14%
Interest & Other	<u>1,253</u>	<u>2,500</u>	<u>1,500</u>	<u>1,500</u>	<u>(1,000)</u>	-40%
Total Admin Revenues	\$ 623,543	\$ 538,044	\$ 537,164	\$ 594,727	\$ 56,683	-26%
Expenditures						
Salaries	234,035	199,644	200,154	208,625	8,981	4%
Personnel Benefits	81,672	83,726	60,423	65,030	(18,696)	-22%
Supplies	8,192	12,250	9,700	10,650	(1,600)	-13%
Services/Charges	66,018	119,577	103,700	108,175	(11,402)	-10%
Interfund Services	<u>40,138</u>	<u>48,832</u>	<u>48,832</u>	<u>40,610</u>	<u>(8,222)</u>	-17%
Operating Expenditures	430,054	464,028	422,809	433,090	(30,938)	-7%
Projects & Capital Outlay	-	-	-	-	-	
Total Admin Expenditures	\$ 430,054	\$ 464,028	\$ 422,809	\$ 433,090	\$ (30,938)	-7%

Staffing in FTE's	4.60	3.60	3.60	3.60
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Property Management Department 180	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,606,708	\$ 1,886,756	\$ 1,886,756	\$ 1,658,426	\$ (228,330)	-12%
Taxes	23,973	13,500	14,293	-	(13,500)	-100%
Rentals	57,642	56,200	54,700	57,700	1,500	3%
Interest & Other	12,182	3,627	11,125	8,000	4,373	121%
Interfund Loan Repayment	<u>250,000</u>	<u>46,225</u>	<u>46,225</u>	<u>-</u>	<u>(46,225)</u>	-100%
Total Revenues	343,797	119,552	126,343	65,700	(282,182)	-236%
Total Resources	\$ 1,950,505	\$ 2,006,308	\$ 2,013,099	\$ 1,724,126	\$ (282,182)	-14%
Expenditures						
Services	3,749	2,354	4,673	6,064	3,710	158%
Transfer - General Fund	60,000	-	-	57,700	57,700	
Transfer - Street	-	-	-	84,072		
Transfer - DP	-	-	-	-	-	
Transfer-Library	-	350,000	350,000	-	(350,000)	-100%
Operating Expenditures	\$ 63,749	\$ 352,354	\$ 354,673	\$ 147,836	\$ (288,590)	-82%
Available	1,857,935	1,542,575	1,547,004	1,547,440	4,865	0%
Designated-O&M @ 50% of re	28,821	28,100	27,350	28,850	750	3%
Restricted KC Parks Special L	-	83,279	84,072	-	(83,279)	-100%
Restricted Fund Balance	\$ 1,886,756	\$ 1,653,954	\$ 1,658,426	\$ 1,576,290	(77,664)	-5%

Finance Department General Fund Department 040

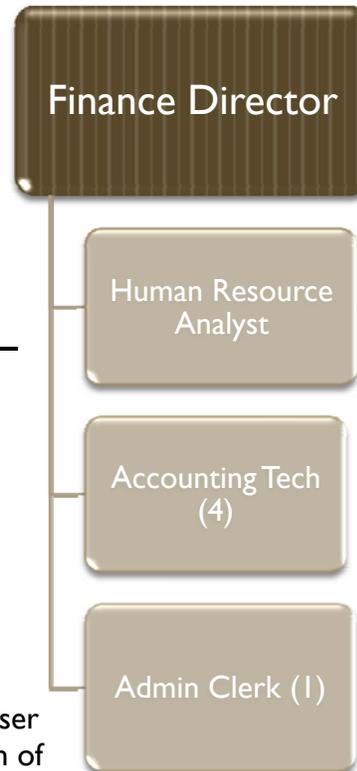
WHO

The Finance Department supports other City Departments with financial and analytical support. The front counter in the Finance Department is the main service point for citizens at City Hall. Finance collects utility payments and assists citizens with Passport processing and pet licensing.

PURPOSE

Finance supports other departments and citizens by

- Provide financial record keeping including budgeting, accounting, reporting, audit assistance, grant accounting, accounts receivable, ongoing balancing and control, and fixed asset control.
- Prepare and monitor budgetary and financial information. This includes internal services; user rate analysis; revenue forecasting; preparation of operating and capital budget; analyzing optimal fund balances and reserve requirements; and preparing various city, state and federal financial reports and analyses.
- Provide cash control, investment of city funds and debt service payment processing.
- Provide financing through issuance of bonds, inter-fund loans, etc.
- Process payroll, which includes federal and state reporting for taxes, retirement, and miscellaneous deduction.
- Process vendor payments.
- Administer utility billing for water, sewer, gas, solid waste and storm water; provide customer service, and management of delinquent accounts.
- Administration of Local Improvement District (LID) records and payment management.



2012 Highlights

- ✓ Segregated the duties of Human Resources and Payroll processing to improve overall internal controls.
- ✓ Reorganized department to better utilize resources

2013 Key Projects

- Implement automated timekeeping process.
- Switch to two payrolls per month.

STRATEGIC PRIORITIES

- Provide a high level of customer service to all

Finance Department 040	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Charges for Services	\$ 13,875	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	
Interfund Charges	507,805	451,900	451,900	420,912	(30,988)	-7%
Intergovernmental	44	40,199	40,000	-	(40,000)	-100%
Total Finance Revenues	\$ 521,724	\$ 507,099	\$ 506,900	\$ 435,912	\$ (70,988)	-14%
Expenditures						
Salaries	390,214	396,102	378,758	410,058	13,956	4%
Personnel Benefits	169,807	176,432	165,457	188,083	11,651	7%
Supplies	7,346	7,500	7,750	7,500	-	0%
Services/Charges	25,217	31,120	15,685	19,800	(11,320)	-36%
Intgov't Svc/Taxes	31,235	30,000	30,000	30,000	-	0%
Interfund Services	40,127	47,836	47,836	58,246	10,410	22%
Operating Expenditures	663,946	688,990	645,486	713,687	24,697	4%
Project Expenditures		37,940	-	37,940	-	
Total Finance Expenditures	\$ 663,946	\$ 726,930	\$ 645,486	\$ 751,627	\$ 24,697	3%

Staffing in FTE's	8.00	7.00	7.00	7.00
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Legal	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Interfund Revenues	\$ 96,748	\$ 117,020	\$ 117,020	\$ 97,996	\$ (19,024)	-16%
Expenditures						
Services/Charges	130,062	160,410	130,593	135,700	(24,710)	-15%
Total Legal Expenditures	\$ 130,062	\$ 160,410	\$ 130,593	\$ 135,700	\$ (24,710)	

Contracted Employees	1.00	1.00	1.00	1.25
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Enumclaw Police Department

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WHO

The Police Department provides 24-hour law enforcement support to the City of Enumclaw. With patrol, investigations, corrections, and communications staff the department operates as a Public Safety Answering Point (PSAP) for the Southeast King County area. The department operates a 25-bed 1-year corrections facility.

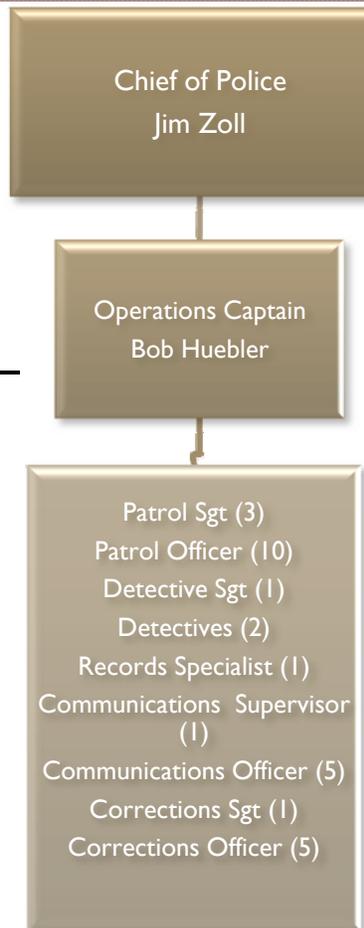
WHAT

Handling over 5,800 calls for service each year, communications staff dispatches Emergency 911 (E911) calls for Police, Fire, and Medical, monitors City gas alarms and after hour dispatching for the National Park Service.

Our mission is to provide quality, professional, effective and proactive law enforcement services in partnership with the community. By doing so, we commit to a standard of excellence which ensures a safe and secure environment in which to live, work and visit. We remain committed to safeguarding the lives and property of those we serve and to reduce the incidence and fear of crime through enhanced services. It is our Commitment to Excellence that we affect a positive impact on the quality of life in our community.

LONG-TERM PRIORITIES

Department goals are to provide effective and professional law enforcement Services to assist in preserving the communities well being. For 2013 and beyond, the department will continue providing professional public Safety services and advance technology capability by implementing next generation E911 services such as advanced mapping and texting as they are implemented; Improve records management with the CAD/RMS system, and advancing Investigative support through technology devices and asset seizure programs.



2012 Highlights

- ✓ Implemented Computer Aided Dispatch/Records Management System (CAD/RMS)
- ✓ Completed an organizational restructure. The restructure has provided an increase in efficiency and effectiveness.

2012/13 Key Projects

- VHF/UHF Radio Narrowbanding. FCC mandate to convert existing 25 kHz radio system to 12.5 kHz efficiency technology.
- 800 MHz Radio Rebanding. FCC implemented plan to change operational frequencies of 800 MHz systems "Nationwide" to another portion of frequency spectrum. This reduces current interference issues taking place.

Police Department	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Licenses & Permits	2,954	2,500	2,900	2,900	400	16%
Intergovernmental	397,448	372,500	363,186	347,100	(25,400)	-7%
Charges for Services	4,780	123,070	123,075	123,175	105	0%
Room & Board of Prisoners	285,816	160,000	161,000	170,000	10,000	6%
Interest & Other	14,596	5,000	9,045	10,040	5,040	101%
	-	-	-	-	-	
Total Police Revenues	\$ 705,594	\$ 663,070	\$ 659,206	\$ 653,215	\$ (9,855)	-1%

Expenditures						
Regular Salary	1,953,187	2,045,393	2,064,407	2,152,158	106,765	5%
Overtime & Temporary Labor	86,303	113,500	118,000	114,500	1,000	1%
Personnel Benefits	781,618	848,764	756,802	801,120	(47,644)	-6%
Supplies	114,055	131,950	132,183	132,800	850	1%
Services/Charges	148,686	186,113	201,754	197,700	11,587	6%
Interfund Services	329,696	377,118	364,356	376,258	(860)	0%
Operating Expenditures	3,413,546	3,702,838	3,637,502	3,774,536	71,698	2%
Project & Capital Outlay	-	111,400	35,654	85,000	(26,400)	-24%
Total Combined Expenditures	\$ 3,413,546	\$ 3,814,238	\$ 3,673,156	\$ 3,859,536	\$ 45,298	1%

Operations	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 1,326,230	\$ 1,350,217	\$ 1,336,659	\$ 1,429,574	79,357	6%
Overtime & Temporary Labor	58,050	70,500	73,000	70,500	-	0%
Personnel Benefits	520,322	559,270	492,887	525,022	(34,248)	-6%
Supplies	61,622	61,850	61,683	63,100	1,250	2%
Services/Charges	71,073	93,663	90,689	104,850	11,187	12%
Interfund Services	329,696	377,118	364,356	376,258	(860)	0%
Operating Expenditures	2,366,992	2,512,619	2,419,274	2,569,304	56,685	
Capital Expenditures	-	-	-	-	-	
Total Operations	\$ 2,366,992	\$ 2,512,619	\$ 2,419,274	\$ 2,569,304	\$ 56,685	

Jail Services	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 362,857	\$ 362,262	\$ 370,376	\$ 373,810	11,548	3%
Overtime & Temporary Labor	14,139	20,000	20,000	20,000	-	0%
Personnel Benefits	166,690	166,590	151,879	161,768	(4,822)	-3%
Supplies	60,371	67,600	67,600	66,600	(1,000)	-1%
Services/Charges	15,176	24,130	24,123	24,130	-	0%
Operating Expenditures	619,233	640,582	633,978	646,308	5,726	
Capital Expenditures	-	-	-	-	-	
Total Jail Services	\$ 619,233	\$ 640,582	\$ 633,978	\$ 646,308	\$ 5,726	1%

Communications	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 264,100	\$ 332,914	\$ 357,372	\$ 348,774	15,860	5%
Overtime & Temporary Labor	14,114	23,000	25,000	24,000	1,000	4%
Personnel Benefits	94,606	122,903	112,036	114,330	(8,573)	-7%
Supplies	(7,937)	2,500	2,900	2,500	-	0%
Services/Charges	62,438	68,320	86,942	66,720	(1,600)	-2%
Operating Expenditures	427,321	549,637	584,250	556,324	6,687	
Capital Expenditures	-	111,400	35,654	85,000	(26,400)	
Total Communication Services	\$ 854,642	\$ 1,210,675	\$ 619,904	\$ 641,324	\$ (19,713)	

Staffing in FTE's	30.0	30.0	31.0	31.0
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Community Development

General Fund Departments 072, 073

WHO

The employees in Community Development implement the long term vision provided by the City's Comprehensive Plan and Development Regulations. The Department reviews building and land use permits, processes business licenses, develops comprehensive plan amendments and updates, assists the public, and provides staff support for the Planning Commission, Design Review Board and City Council.

PURPOSE

- Guide the public process setting the comprehensive plan and development regulations
- Ensure compliance with mandatory state and local laws including the State Building Code, State Environmental Protection Act (SEPA), Growth Management Act (GMA), and Shoreline Management Act (SMA)

STRATEGIC PRIORITIES

- Encourage development that enhances and preserves the quality of life and vibrant small town character of Enumclaw
- Implement planning processes that are open and transparent to the community
- Provide a high level of customer service and assistance to citizens and developers



2012 Highlights

- ✓ Completed 268th Avenue Annexation and Census
- ✓ 2012 Comprehensive Plan Amendments
- ✓ Economic Development Strategies
- ✓ Park Plan Update
- ✓ Wayfinding Sign Upgrades
- ✓ Gateway Monument Sign

2013 Key Projects

- ✓ 2013 Comprehensive Plan Amendments
- ✓ Comprehensive Development Code Review and Revisions
- ✓ Implement Economic Development Strategies

Changes/Notes

○

Community Development All Divisions	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Building Permits	\$ 62,831	\$ 65,000	\$ 45,000	\$ 45,000	\$ (20,000)	-31%
Business Licenses	17,437	16,000	30,000	25,000	(5,000)	-31%
Planning Charges for Services	24,599	19,500	12,450	15,350	2,900	15%
Building Charges for Services	<u>30,864</u>	<u>35,100</u>	<u>28,398</u>	<u>28,200</u>	<u>(198)</u>	-1%
Operating Revenues	\$ 135,731	\$ 135,600	\$ 115,848	\$ 113,550	\$ (22,298)	-16%
Project Revenues (Detail below)	<u>5,405</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>\$ (10,000)</u>	-100%
Total Revenues	<u>\$ 141,136</u>	<u>\$ 145,600</u>	<u>\$ 125,848</u>	<u>\$ 113,550</u>	<u>\$ (32,298)</u>	-22%
Expenditures						
Salaries	292,879	299,506	299,825	231,070	(68,436)	-23%
Personnel Benefits	114,105	121,266	101,688	86,950	(34,316)	-28%
Supplies	3,158	5,950	3,925	7,650	1,700	29%
Services/Charges	31,014	49,040	52,205	74,200	25,160	51%
Interfund Services	<u>30,661</u>	<u>40,754</u>	<u>41,099</u>	<u>33,779</u>	<u>(6,975)</u>	-17%
Operating Expenditures	471,817	516,517	498,742	433,649	(82,868)	-16%
Project Expenditures (Detail below)	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>(30,000)</u>	-100%
Total Expenditures	<u>\$ 471,817</u>	<u>\$ 546,517</u>	<u>\$ 528,742</u>	<u>\$ 433,649</u>	<u>\$ (112,868)</u>	-21%
Projects/Capital Revenue & Expenditure Detail						
Revenues						
482-Wayfinding (REET)	-	10,000	10,000	-	(10,000)	-100%
485 - Gateway Monument	-	-	-	-	-	-
559-Shoreline Ecology Grant	<u>5,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Revenues	5,405	10,000	10,000	-	(10,000)	-100%
Expenditures						
482-Wayfinding	-	30,000	30,000	-	(30,000)	-100%
485 - Gateway Monument	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
Total Expenditures	-	30,000	30,000	-	(30,000)	-100%
Project Net	<u>5,405</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>	<u>20,000</u>	-100%
Staffing in FTE's	5.20	4.79	4.50	3.50		

Park and Recreation Department

General Fund Department 082

WHO

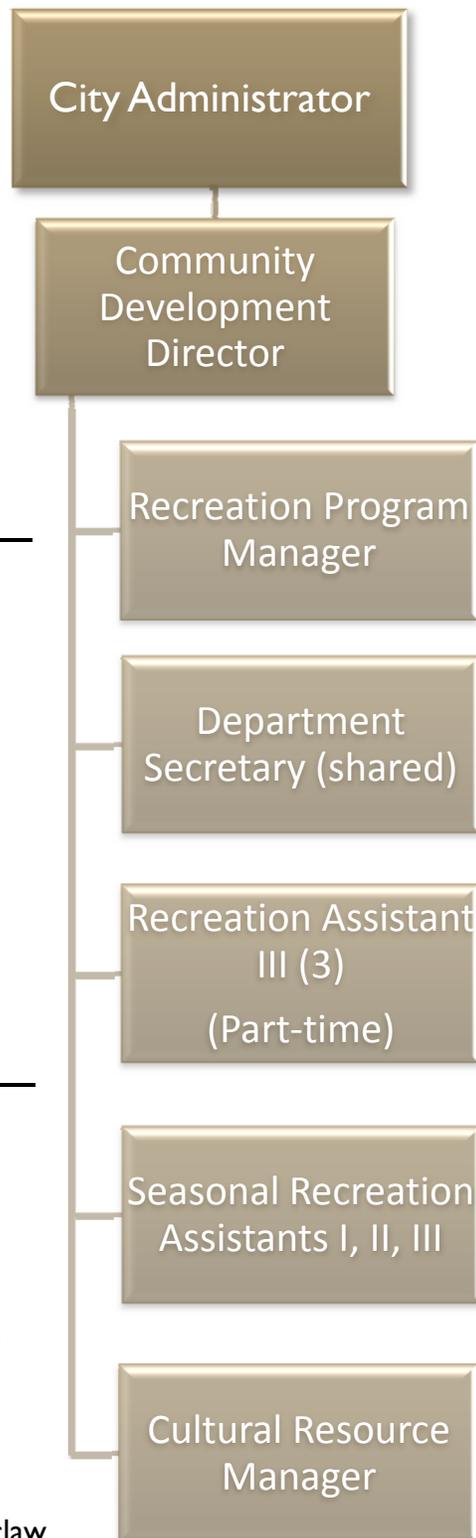
The Recreation Programming section of the Park and Recreation Department provides a variety of cultural and recreational programs to City Residents and the larger community. These programs include classes ranging from Judo to Art, sports camps, Camp Commotion, sports leagues and inclusive recreation. The section also guides the development and implementation of the Park and Recreation Plan, staffs the Park Board, and schedules playfields.

PURPOSE

- Provide a variety of recreational opportunities for the community
- Develop and implement park use policies, fees and scheduling priorities
- Guide the public process setting the Park and Recreation Plan
- Support and promote performing, visual and other arts in the Community

STRATEGIC PRIORITIES

- Look for opportunities to improve and develop the park and trail system to further enhance the City's quality of life
- Emphasize recreational opportunities that are not provided elsewhere in the community
- Strive to provide programming for all citizens, regardless of age or ability
- Improve quality of life within Enumclaw by providing opportunities to experience art and culture.



2012 Highlights

- ✓ Park and Recreation Plan Update
- ✓ Camp Commotion
- ✓ Martin Johnson Playground
- ✓ New fitness classes

2013 Key Projects

- Implement high priority park improvements
- Elk Meadows Park Improvements and Planning Oral History Project
- Summer on the Plateau Music performances
- Gallery 2013
- Wine and Art Walk

Changes/Notes

- ✓ Note
- ✓

Parks Maintenance

General Fund Department 083

WHO

The Parks Maintenance section of the Park and Recreation Department is responsible for grounds, ball field and play structure maintenance at all city parks and maintenance of the city trail system.

PURPOSE

- Maintain athletic fields and play structures in a safe condition for users
- Maintain parks grounds to a level that is financially and aesthetically acceptable to the public
- Maintain Boise Creek Sixplex to a level that user groups find attractive and to the level required by the agreement with the Enumclaw School District

STRATEGIC PRIORITIES

- Look for opportunities to improve and develop the park and trail system to further enhance the City's quality of life
- Begin scope of work for bidding contracted parks maintenance services for 2013 and beyond



2012 Highlights

- ✓ Aerification and topdressing of Boise Sixplex fields
- ✓ Replaced 19 bulbs at Boise Sixplex lighting
- ✓ Repaired flagpole at Boise Sixplex
- ✓ Groomed and trimmed infield lip at Boise Sixplex
- ✓ Removal of hazard trees and limbs from January ice storm
- ✓ Added a children's play structure to Martin Johnson park
- ✓ Makeover of Cole Street planter islands
- ✓ Tilled pea patch and added wood chip paths
- ✓ Replaced timbers on Garrett Park play structure
- ✓ Replaced swing seats at MacFarland Park
- ✓ LDS volunteer group painted Boise Sixplex bathrooms
- ✓ Tom Poe volunteer group pressure washed Logger Legacy sculpture and added bark

2013 Key Projects

- ✓ Extend Foothills Trail along Washington Avenue from Garrett to Battersby
- ✓ Add a play structure to a park
- ✓ Add engineered wood fiber to play structures
- ✓ Work with Foothills Trail partners on funding for White River bridge crossing

Changes/Notes

- ✓ New scope of landscape maintenance services

Parks, Recreation & Maint Dept	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Charges for Services	\$ 158,402	\$ 145,500	\$ 108,400	\$ 132,500	\$ (13,000)	-9%
Interest & Other	31,787	22,500	24,205	29,500	7,000	31%
Operating Revenues	<u>190,189</u>	<u>168,000</u>	<u>132,605</u>	<u>162,000</u>	<u>(6,000)</u>	<u>-4%</u>
Project Revenues (Detail below)	-	70,000	47,000	50,000	(20,000)	-29%
Total Parks Revenues	<u>\$ 190,189</u>	<u>\$ 238,000</u>	<u>\$ 179,605</u>	<u>\$ 212,000</u>	<u>\$ (26,000)</u>	<u>-11%</u>
Expenditures						
Salaries	\$ 228,881	\$ 245,582	\$ 223,951	\$ 226,098	(19,484)	-8%
Personnel Benefits	65,846	73,396	59,242	63,262	(10,134)	-14%
Supplies	33,608	42,550	33,234	35,950	(6,600)	-16%
Services/Charges	198,356	185,350	151,881	182,650	(2,700)	-1%
Interfund Services	65,197	57,752	57,752	62,008	4,256	7%
Intgov't Svc/Taxes	2,598	5,308	5,950	5,147	(161)	-3%
Operating Expenditures	<u>594,487</u>	<u>609,938</u>	<u>532,010</u>	<u>575,115</u>	<u>(34,823)</u>	<u>-6%</u>
Project Expenditures (Detail below)	-	70,000	47,000	50,000	(20,000)	-29%
Total Parks Expenditures	<u>\$ 594,487</u>	<u>\$ 679,938</u>	<u>\$ 579,010</u>	<u>\$ 625,115</u>	<u>\$ (54,823)</u>	<u>-8%</u>
Staffing in FTE's	2.70	2.70	2.25	2.59		

Projects/Capital Revenue & Expenditure Detail						
Revenues						
473-Playstructures/Plan (Impact Fees)	-	70,000	47,000	50,000	(20,000)	-29%
Total Revenues	<u>-</u>	<u>70,000</u>	<u>47,000</u>	<u>50,000</u>	<u>(20,000)</u>	<u>-29%</u>
Expenditures						
473-Playstructures/Plan (Impact Fees)	-	70,000	47,000	50,000	(20,000)	-29%
Total Expenditures	<u>-</u>	<u>70,000</u>	<u>47,000</u>	<u>50,000</u>	<u>(20,000)</u>	<u>-29%</u>
Project Net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

Community Services – Senior Center

Dept 085/086

WHO

The Enumclaw Senior Activity Center Mission Statement:

To provide a focal point in our community for quality recreational and social services which foster independence and positive lifestyles for older residents and to provide support and resources to older adults and their families within our community.

PURPOSE

Providing nutritious meals, health programs, information & resources, social engagement, transportation, and a variety of other services for seniors as well as assistance to families of seniors as they care-give for aging parents.

STRATEGIC PRIORITIES

A long-term plan to address the aging demographic trend and its On all areas of our community: public works, commerce, tax base Human services.



Highlights

- ✓ Implementation of Substance Abuse for Seniors for Seniors programs
- ✓ Boomers & Parents Resource Presentations
- ✓ Bras For the Cause – Breast CA Fundraiser Community Event
- ✓ 3rd Successful year of Simply Soup Community Dinner
- ✓ Sr Ctr Manager resumed writing articles for local paper on Senior Issues
- ✓ Respect Our Elders Day initiated this year
- ✓ Healthy Steps Exercise Program for chronic health issues

Human Services Senior & Youth Center Division 085 & 086	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
King County Aging Services	12,750	12,500	12,500	12,500	-	
Interest & Other	2,743	1,750	1,795	1,500	(250)	-14%
Total Resources	\$ 15,493	\$ 14,250	\$ 14,295	\$ 14,000	\$ (250)	-2%
Expenditures						
Sr. Center Salaries	140,895	129,367	132,246	131,208	1,841	1%
Sr. Center Personnel Benefits	50,621	47,916	42,356	44,752	(3,164)	-7%
Sr. Center Supplies	6,926	6,000	6,500	6,000	-	0%
Sr. Center Services/Charges	21,791	20,775	21,454	21,048	273	1%
Sr. Center Interfund Services	49,109	63,373	63,373	75,897	12,524	20%
Sr. Center Subtotal	269,342	267,431	265,929	278,905	11,474	4%
Subsidy Sr. Center	253,849	253,181	251,634	264,905	11,724	5%
KC Sexual Assault- cash subsidy	1,000	1,000	1,000	1,000	-	0%
Plateau Outreach- cash subsidy	15,000	15,000	15,000	25,000	10,000	67%
YWCA- cash subsidy	1,000	1,000	1,000	1,000	-	0%
Outside Agency Subtotal	17,000	17,000	17,000	27,000	10,000	59%
Subsidy O/S Agency	17,000	17,000	17,000	27,000	10,000	59%
Youth Services-direct cash subsidy	15,000	25,000	25,000	35,000	10,000	40%
Youth Services - charges/services	7,484	6,900	6,900	6,300	(600)	-9%
Youth Center Interfund Services	16,606	20,229	20,229	28,932	8,703	43%
Youth Center Subtotal	39,089	52,129	52,129	70,232	18,103	35%
Subsidy Youth Center	39,089	52,129	52,129	70,232	18,103	35%
Operating Expenditures	325,432	336,560	335,058	376,137	39,577	12%
Projects & Capital Outlay*	-	-	-	-	-	
Total Expenditures	\$ 325,432	\$ 336,560	\$ 335,058	\$ 376,137	39,577	12%
Total General Fund Subsidy	309,939	322,310	320,763	362,137	39,827	12%
Staffing in FTE's	3.17	2.62	2.62	2.62		

Non Departmental Transfers & Other Governments	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
FEMA Reimbursement	\$ -	\$ -	\$ 104,076	\$ -	\$ -	
Miscellaneous	3,042	-	1,668	-	-	
Transfer In -	<u>60,000</u>	<u>5,750</u>	<u>5,750</u>	<u>57,700</u>	<u>51,950</u>	903%
Total Revenues	<u>\$ 63,042</u>	<u>\$ 5,750</u>	<u>\$ 111,494</u>	<u>\$ 57,700</u>	<u>\$ 51,950</u>	
Expenditures						
Salary & Benefits	\$ 23,110	\$ 6,522	\$ 6,548	\$ 6,545	\$ 23	0%
Services/Charges	5,997	26,378	24,360	20,612	(5,766)	-22%
Library Expenditures				.		
Intgov't Svc/Taxes	55,982	107,223	40,653	69,757	(37,466)	-35%
LEOFF 1 Medical/Salary	<u>104,035</u>	<u>82,054</u>	<u>63,573</u>	<u>61,379</u>	<u>(20,675)</u>	-25%
Total General	189,124	222,176	135,134	158,293	-63,883	-29%
Chamber of Commerce	3,000	5,750	10,750	10,000	4,250	74%
Green River Community College	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>0%</u>
Total Outside Agencies	3,000	9,750	14,750	14,000	4,250	44%
Street - Operating	\$ 359,000	\$ 414,820	\$ 414,820	\$ 360,000	\$ (54,820)	-13%
Street - Capital (Pavement Maint.)	-	-	-	250,000	250,000	
Pool	120,000	120,000	120,000	158,557	38,557	32%
Cole Street Bond	65,809	66,000	66,000	66,000	-	0%
Library	447,195	-	-	-	-	
Fire/EMS	686,771	-	-	-	-	
Arts	-	12,500	12,500	-	(12,500)	-100%
Human Services	292,853	308,033	308,033	-	(308,033)	-100%
Police	-	43,250	-	-	(43,250)	-100%
Interfund Loans	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Transfers & Loans	<u>\$ 1,971,628</u>	<u>\$ 964,603</u>	<u>\$ 921,353</u>	<u>\$ 834,557</u>	<u>\$ (130,046)</u>	-13%
Total Expenditures	<u>\$ 2,163,752</u>	<u>\$ 1,196,529</u>	<u>\$ 1,071,237</u>	<u>\$ 1,006,850</u>	<u>\$ (130,046)</u>	-11%

Street Fund 110

WHO

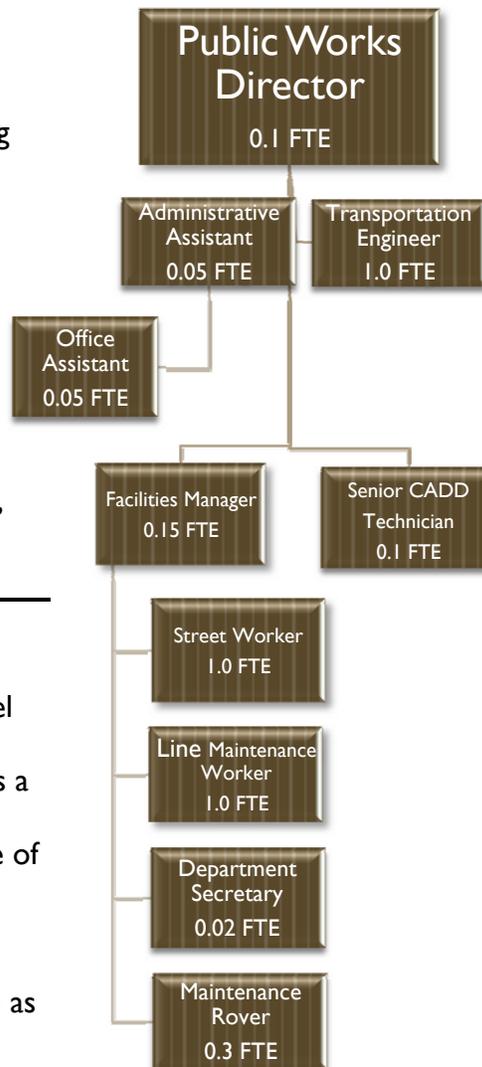
The Public Works Department is responsible for the operation and maintenance of public streets, alleys and storm drainage systems. The Engineering Division manages capital improvement projects, traffic control devices and performs development review of new street and storm sewer designs. The Operations Division performs street, sidewalk and alley maintenance, snow & ice removal, street sweeping, roadside mowing, traffic control device maintenance, line maintenance of public storm drainage catch basins, pipes, ditches and ponds.

PURPOSE

- The fund collects state-shared fuel tax revenue based on census population estimates and requires a general fund subsidy to fund the basic operations and maintenance of the public streets, sidewalks, streetlighting and storm drainage system. Capital projects require revenue from other sources such as grants, REET or impact fees. Pavement maintenance also requires revenue from other sources.

STRATEGIC PRIORITIES

- The Street Fund requires a significant subsidy from the General Fund in order to fund the current level of operations and maintenance. Priorities are maintaining the traffic control devices and pavements.
- Developing a Transportation Benefit District (TBD) - Pavement maintenance (resurfacing) does not have a dedicated revenue source and is dependent upon annual budgeting for funding. The city's pavement management program is, and has been, underfunded and the amount of deferred maintenance is increasing each year. Recent annexations have added a significant number of lane miles to the city's inventory of substandard pavements.



2012 Highlights

- ✓ Completed cracksealing of AC pavements
- ✓ Assumed 1.0 lane mile of street maintenance from new annexation
- ✓ Rated AC pavements within the recent annexation areas

2013 Key Projects

- \$250,000 of pavement maintenance is planned for 2013
- Complete the design phase of the SR 410 Channelization Improvements from Monroe to Watson
- Staff applied for three TIB grants:
 - Construct sidewalks along Semanski Street near Enumclaw High School
 - Pavement overlay on 244th Ave. SE from SE 448th to SE 440th
 - Pavement overlay on Battersby from Railroad to Porter
- Create a TBD and pursue revenue options to fund the pavement maintenance program

Changes/Notes

- State-shared fuel tax revenue continues its slow decline.
- The Operations Manager retired in 2012. Management duties have been assigned to the Facilities Manager.

Street Fund 110	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 128,411	\$ 257,126	\$ 257,126	\$ 156,974	\$ (100,152)	-39%
Licenses & Permits	1,990	1,500	2,000	1,500	-	0%
Motor Vehicle Fuel Tax	204,563	225,000	225,000	225,000	-	0%
Charges for Services	10,981	6,000	5,053	2,000	(4,000)	-67%
Interest & Other	31,707	500	1,437	500	-	0%
Interfund Loan Receipts	200,000	-	-	-	-	-
Transfers-General Fund	359,000	414,820	414,820	360,000	(54,820)	-13%
Operating Revenues	808,241	647,820	648,310	589,000	(58,820)	-9%
Project Revenues (Detail below)	1,775,482	356,842	179,314	959,072	602,230	169%
Total Street Revenues	\$ 2,712,134	\$ 1,261,788	\$1,084,750	\$ 1,705,046	\$ 443,258	35%

Expenditures						
Salaries	233,212	240,764	250,726	235,157	(5,607)	-2%
Personnel Benefits	88,842	95,846	95,958	109,585	13,739	14%
Supplies	39,659	34,450	45,035	37,250	2,800	8%
Street Lighting	127,922	151,000	146,000	141,000	(10,000)	-7%
Services/Charges	11,807	11,200	16,330	12,900	1,700	15%
Intgov't Svc/Taxes	22,415	28,994	26,300	27,200	(1,794)	-6%
Interfund Services	123,995	118,146	118,146	123,683	5,537	5%
Operating Expenditures	647,852	680,400	698,495	686,775	6,375	1%
Projects & Capital Outlay (Detail below)	1,789,617	62,000	62,269	959,072	897,072	1447%
Transfer out	-	130,000	130,000	-	-	-
Interfund Loan Repayment	1,500	246,225	-	-	(246,225)	-100%
Debt Service	37,639	38,893	37,012	36,704	(2,189)	-6%
Total Street Expenditures	\$ 2,476,608	\$ 1,157,518	\$ 927,776	\$ 1,682,551	\$ 655,033	57%

					Reserve Goal	
Available	\$ 111,676	\$ 76,562	\$ 127,774			-
Designated-O & M @ 4%	30,000	25,508	27,000	21,550	27,471	
Designated-Open Space/Transport	85,850	-	-	-	-	
Reserved-Paths & Trails	8,000	2,200	2,200	945	945	
Ending Fund Balance	\$ 235,526	\$ 104,270	\$ 156,974	\$ 22,495	\$ 28,416	

Projects/Capital Revenue & Expenditure Detail

Revenues						
700 Pavement Mgt System -General Fund	-	60,000	-	250,000	190,000	317%
XXX Foothills Trail - KC Parks Levy	-	-	-	84,072	84,072	
705 SR 410 Channelization - REET	26,219	-	-	-	-	
705 SR 410 Channelization - GRANT	95,136	64,864	64,864	-	(64,864)	-100%
707 Garrett St - REET	-	-	-	-	-	
707 Garrett St - IMPACT FEES	394,000	-	-	-	-	
707 Garrett St - GRANT	1,260,127	231,978	114,450	-	(231,978)	-100%
725 244th Ave GRANT/REET	-	-	-	250,000	-	
726 Battersby Ave Resurfacing GRANT/REET	-	-	-	200,000	-	
727 Semanski St GRANT/IMPACT FEES	-	-	-	175,000	175,000	#DIV/0!
Total Project Revenues	1,775,482	356,842	179,314	959,072	779,758	219%

Expenditures						
700 Pavement Mgt System	-	-	-	250,000	-	
XXX Foothills Trail -	-	-	-	84,072	-	
705 SR 410 Channelization	117,437	77,000	77,500	-	(77,500)	-101%
725 244th Ave GRANT/REET	-	-	-	250,000	-	
726 Battersby Ave Resurfacing GRANT/REET	-	-	-	200,000	-	
727 Semanski St GRANT/IMPACT FEES	-	-	-	175,000	-	
707 Garrett St	1,672,180	(15,000)	(15,231)	-	-	0%
Total Project Expenditures	1,789,617	62,000	62,269	959,072	896,803	1446%
Project Net	\$ (14,135)	\$ 294,842	\$ 117,045	\$ -	\$ (117,045)	-40%

Staffing in FTE's	3.67	3.72	3.77	3.77
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*Lodging Tax
Fund 115*

Purpose

Fund created to collect lodging tax revenues to be used to promote tourism within the City of Enumclaw.

Lodging Tax Fund 115	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 6,128	\$ 13,501	\$ 13,501	\$ 12,801	\$ (700)	-5%
Hotel/Motel Tax	7,339	5,000	5,000	5,000	-	0%
Interest & Other	34	-	50	50	50	
Total Revenues	7,373	5,000	5,050	5,050	(650)	-13%
Total Resources	\$ 13,501	\$ 18,501	\$ 18,551	\$ 17,851	\$ (1,350)	-7%
Expenditures						
Transfer out - General Fund	-	5,750	5,750	-	(5,750)	-100%
Operating Expenditures	\$ -	\$ 5,750	\$ 5,750	\$ -	\$ (5,750)	-100%
Ending Fund Balance	\$ 13,501	\$ 12,751	\$ 12,801	\$ 17,851	\$ 4,400	35%

Fund 621	2011	2012	2012	2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 25,992	\$ 30,652	\$ 30,652	\$ 30,802	\$ 150	0%
Interest & Other	4,897	-	150	150	150	
Total Revenues	4,897	-	150	150	150	
Total Resources	\$ 30,889	\$ 30,652	\$ 30,802	\$ 30,952	\$ 300	1%
Expenditures						
Supplies	237	5,000	-	-	(5,000)	-100%
Operating Expenditures	237	5,000	-	-	(5,000)	-100%
Ending Fund Balance	\$ 30,652	\$ 25,652	\$ 30,802	\$ 30,952	\$ 5,300	21%

Lafroboise Memorial Fund 722	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	Dollar Change	% Diff
Revenues						
Beginning Fund Balance	\$ 130,354	\$ 122,180	\$ 122,180	\$ 121,380	\$ (800)	-1%
Interest & Other	584	-	500	500	500	
Total Revenues	584	-	500	500	500	
Total Resources	\$ 130,938	\$ 122,180	\$ 122,680	\$ 121,880	\$ (300)	0%
Expenditures						
Supplies	8,758	-	-	-	-	
Services/Charges	-	2,000	1,300	-	(2,000)	-100%
Operating Expenditures	8,758	2,000	1,300	-	(2,000)	
Ending Fund Balance	\$ 122,180	\$ 120,180	\$ 121,380	\$ 121,880	\$ 1,700	1%

Cemetery Endowment Fund 701	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	Dollar Change	% Diff
Revenues						
Beginning Fund Balance	\$ 407,582	\$ 410,881	\$ 410,881	\$ 414,481	\$ 3,600	1%
Charges for Services	2,309	3,000	3,000	3,000	\$ -	0%
Interest & Other	990	2,500	600	600	\$ (1,900)	-76%
Total Revenues	3,299	5,500	3,600	3,600	\$ (1,900)	-35%
Total Resources	\$ 410,881	\$ 416,381	\$ 414,481	\$ 418,081	\$ 1,700	0%
Ending Fund Balance	\$ 410,881	\$ 416,381	\$ 414,481	\$ 418,081	\$ 1,700	0%

*REET Funds
Funds 130 & 131*

130-2nd 1/4% Real Estate Excise Tax

Purpose – REET revenues fund qualifying expenses; planning for specific projects, acquisition, construction, repair of streets, sidewalks, lighting systems, traffic signals, water, storm and sewer systems. Parks are excluded from the acquisition option. Projects must be included in the capital facilities plan section of the comprehensive plan. See RCW 82.46.035

131-1st 1/4% Real Estate Excise Tax

Purpose – REET revenues fund qualifying expenses similar to Second ¼% REET, plus parks acquisition and trails projects. Also included are facilities for recreation, law enforcement, fire protection, libraries, administration and judicial functions. Facility repairs must be significant. Projects must be included in the capital facilities plan section of the comprehensive plan. See RCW 82.46.010.



Warner Avenue

Real Estate Excise Tax-2nd Fund 130	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 467,990	\$ 139,877	\$ 139,877	\$ 213,627	\$ 73,750	53%
Taxes	52,663	65,000	50,000	50,000	(15,000)	-23%
Transfer-in			83,000			
Interest & Other	1,443	-	750	750	750	
Total Revenues	54,106	65,000	133,750	50,750	(14,250)	-22%
Total Resources	\$ 522,096	\$ 204,877	\$ 273,627	\$ 264,377	\$ 59,500	29%
Expenditures						
Transfer Out - 190 Golf Course	-	-	-	-	-	
Transfer Out - 110 Street		60,000	60,000	-	(60,000)	-100%
Transfer-700 Pavement Mgt, Fund 110	356,000	-	-	-	-	
Transfer - 725 244 Ave				46,527		
Transfer - 726 Battersby				30,460		
Transfer-705 410 Channelization, Fund 110	26,219	-	-	-	-	
Operating Expenditures	\$ 382,219	\$ 60,000	\$ 60,000	\$ 76,987	\$ 16,987	28%
Available	(60,123)	(85,123)	-	-	85,123	-100%
Designated	200,000	230,000	213,627	187,390	(42,610)	-19%
Ending Fund Balance	\$ 139,877	\$ 144,877	\$ 213,627	\$ 187,390	42,513	29%

Real Estate Excise Tax-1st Fund 131	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 399,008	\$ 387,931	\$ 387,931	\$ 96,609	\$ (291,322)	-75%
Taxes	50,435	65,000	50,000	50,000	(15,000)	-23%
Interest & Other	1,665	-	1,500	1,000	1,000	
Total Revenues	52,100	65,000	51,500	51,000	(14,000)	-22%
Total Resources	\$ 451,108	\$ 452,931	\$ 439,431	\$ 147,609	\$ (305,322)	-67%
Expenditures						
Transfer - 535 Roof Repair		50,000	50,000	-	(50,000)	-100%
Transfer - 190 Golf Fund	36,000	44,000	60,000	40,000	(4,000)	-9%
Transfer-392 Fire Station, Fund 160	-	-	-	-	-	
Transfer - Fund 530	27,177	222,822	222,822	28,800	(194,022)	-87%
Transfer-482 General Fund, Fund 001	-	10,000	10,000	-	(10,000)	-100%
Operating Expenditures	\$ 63,177	\$ 326,822	\$ 342,822	\$ 68,800	\$ (258,022)	-79%
Available	187,931	126,109	-	-	(126,109)	-100%
Designated	200,000	-	96,609	163,609	163,609	
Ending Fund Balance	\$ 387,931	\$ 126,109	\$ 96,609	\$ 78,809	(47,300)	-38%

*Police Special Funds
Fund 150, 154, 156*

FUND 150 – SEIZED ASSETS FUND

Purpose and Description – Drug offenses and crimes resulting from illegal drug use are destructive to society; the nature of drug trafficking results in many property crimes and crimes of violence. The forfeiture of real assets where a nexus exists between the commercial production or sale of the substances and the real property will provide a significant deterrent to crime by removing the profit incentive of drug-trafficking, and will provide a revenue source that will partially defray the large costs incurred by government as a result of these crimes. Established by Ordinance 1659.

FUND 154 – JAIL ADMINISTRATIVE GROUP (JAG) FUND

Purpose and Description – This fund consists of the city portion of funds that were originally designed to support a regional correctional facility. These funds were returned in 2009 and may be used for specific correctional purposes. Established by Resolution 1344.

FUND 156 – DRUG EDUCATION & ENFORCEMENT

Purpose and Description – Revenue source, from driving under the influence citations, and can be used for drug and alcohol enforcement and education assessments.



Seized Assets Fund 150	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 16,244	\$ 22,701	\$ 22,701	\$ 23,324	\$ 623	3%
Share of Federally Foreited Property	-	1,000	-	1,000	-	0%
Confiscated Property Sales	16,306	25,000	17,000	20,000	(5,000)	-20%
Interest & Other	<u>92</u>	<u>20</u>	<u>85</u>	<u>50</u>	<u>30</u>	150%
Total Revenues	16,398	26,020	17,085	21,050	(4,970)	-19%
Total Resources	<u>\$ 32,642</u>	<u>\$ 48,721</u>	<u>\$ 39,786</u>	<u>\$ 44,374</u>	<u>\$ (4,347)</u>	-9%
Expenditures						
Supplies	1,586	4,195	1,200	10,000	\$ 5,805	138%
Services/Charges	6,694	1,707	-	5,000	3,293	193%
Intgov't Svc/Taxes	1,661	262	262	-	(262)	-100%
Projects & Capital Outlay**	-	1,266	15,000	-	(1,266)	-100%
Operating Expenditures	9,941	7,430	16,462	15,000	7,570	102%
Ending Fund Balance	<u>\$ 22,701</u>	<u>\$ 41,291</u>	<u>\$ 23,324</u>	<u>\$ 29,374</u>	<u>\$ (11,917)</u>	-29%

Jail Administration Group Fund 154	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 91,670	\$ 92,088	\$ 92,088	\$ 92,263	\$ 175	0%
Intergovernmental Revenue	-	-	-	-	-	-
Interest & Other	<u>418</u>	<u>100</u>	<u>175</u>	<u>200</u>	<u>100</u>	100%
Total Revenues	418	100	175	200	100	100%
Total Resources	<u>\$ 92,088</u>	<u>\$ 92,188</u>	<u>\$ 92,263</u>	<u>\$ 92,463</u>	<u>\$ 275</u>	0%
Expenditures	-	-	-	-	-	-
Ending Fund Balance	<u>\$ 92,088</u>	<u>\$ 92,188</u>	<u>\$ 92,263</u>	<u>\$ 92,463</u>	<u>\$ 275</u>	<u>0%</u>

Drug Education & Enforcement Fund 156	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 22,589	\$ 26,861	\$ 26,861	\$ 30,876	\$ 4,015	15%
Fines & Forfeitures	4,157	3,900	3,900	4,000	100	3%
Interest & Other	<u>115</u>	<u>100</u>	<u>115</u>	<u>115</u>	<u>15</u>	15%
Total Revenues	4,272	4,000	4,015	4,115	115	3%
Total Resources	<u>\$ 26,861</u>	<u>\$ 30,861</u>	<u>\$ 30,876</u>	<u>\$ 34,991</u>	<u>4,130</u>	13%
Expenditures						
Supplies	-	1,000	-	5,000	4,000	400%
Capital Outlay	-	-	-	-	-	-
Operating Expenditures	-	1,000	-	5,000	4,000	400%
Ending Fund Balance	<u>\$ 26,861</u>	<u>\$ 29,861</u>	<u>\$ 30,876</u>	<u>\$ 29,991</u>	<u>\$ 130</u>	<u>0%</u>

*Impact Mitigation Fees
Fund 158*

PURPOSE

Receipt and administration of mitigation and impact fees for parks and streets.

Administration of projects related to the Wetlands Mitigation Banking Program, primarily community development projects.

Impact/Mitigation Fund 158 - Total All	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 527,090	\$ 148,315	\$ 144,017	\$ 154,639	\$ 6,323	4%
Charges for Services	33,527	22,185	10,522	20,730	(1,455)	-7%
Transfer-in			47,000			
Interest & Other	1,118	-	100	-	-	
Total Revenues	34,645	22,185	57,622	20,730	(36,892)	-166%
Total Resources	<u>\$ 561,735</u>	<u>\$ 170,500</u>	<u>\$ 201,639</u>	<u>\$ 175,369</u>	<u>(26,270)</u>	<u>-15%</u>
Expenditures						
Transfers Out	<u>394,000</u>	<u>70,000</u>	<u>47,000</u>	<u>133,671</u>	<u>63,671</u>	<u>91%</u>
Operating Expenditures	394,000	70,000	47,000	133,671	86,671	124%
Ending Fund Balance	<u>\$ 167,735</u>	<u>\$ 100,500</u>	<u>\$ 154,639</u>	<u>\$ 41,698</u>	<u>\$ (112,941)</u>	<u>-112%</u>

Parks Mitigation Detail - 451

Revenues						
Beginning Fund Balance	\$ 138,090	\$ 129,037	\$ 129,037	\$ 84,037	(45,000)	-35%
Charges for Services	9,249	7,500	2,000	6,045	(1,455)	-19%
Interest & Other	448	-	-	-	-	#DIV/0!
Total Revenues	9,697	7,500	2,000	6,045	4,045	54%
Total Resources	<u>\$ 147,787</u>	<u>\$ 136,537</u>	<u>\$ 131,037</u>	<u>\$ 90,082</u>	<u>(46,455)</u>	<u>-34%</u>
Expenditures						
Transfer Out	<u>18,750</u>	<u>70,000</u>	<u>47,000</u>	<u>56,000</u>	<u>(14,000)</u>	<u>-20%</u>
Ending Fund Balance	<u>\$ 129,037</u>	<u>\$ 66,537</u>	<u>\$ 84,037</u>	<u>\$ 34,082</u>	<u>\$ (49,955)</u>	<u>-75%</u>

Street Mitigation Detail - 651

Revenues						
Beginning Fund Balance	\$ 389,000	\$ 19,278	\$ 19,278	\$ 74,900	55,621	289%
Charges for Services	24,278	14,685	8,522	14,685	-	0%
Transfer in			47,000			
Interest & Other	-	-	100	-	-	
Total Revenues	24,278	14,685	55,622	14,685	(40,937)	-279%
Total Resources	<u>\$ 413,278</u>	<u>\$ 33,963</u>	<u>\$ 74,900</u>	<u>\$ 89,585</u>	<u>55,621</u>	<u>164%</u>
Expenditures						
Transfer to Fund 110	<u>394,000</u>	<u>-</u>	<u>-</u>	<u>77,671</u>	<u>77,671</u>	
Operating Expenditures	394,000	-	-	77,671	77,671	
Ending Fund Balance	<u>\$ 19,278</u>	<u>\$ 33,963</u>	<u>\$ 74,900</u>	<u>\$ 11,914</u>	<u>\$ (62,986)</u>	<u>-185%</u>

POOL

Fund 170

WHO

The Parks and Recreation Department operates and maintains the Enumclaw Aquatic Center. The Enumclaw Aquatic Center hosts a variety of water programs for all ages and abilities, including swimming lessons, public swim lessons, fitness classes and several events during the year including Movie Night. The Aquatic Center is open 96 hours per week and closes only a few days each year.

PURPOSE

- Provide a variety of water programs for all ages and abilities
- Provide a health and wellness facility for the community.

STRATEGIC PRIORITIES

- Continue regular repair and maintenance of facilities to keep facility in good working order
- Develop a long term schedule for system improvements to prevent the need for emergency repairs
- Establish a Capital Reserve policy for long-term capital needs
- Look for additional opportunities to increase user base

City Administrator

Community Development Director

Aquatics Manager

Recreation Assistant III (5)

Recreation Assistant II (8)

Recreation Assistant I (15)

2012 Highlights

- ✓ New Pool Inflatable Toy
- ✓ Marketing for Pool rentals
- ✓ Research/coordination for starting block replacement and fundraising
- ✓ Puget Sound Energy grant for Variable Frequency Drive to maintain long term healthy pump life

2013 Key Projects

- ✓ Starting block repair/replace
- ✓ Marketing to increase membership/user base

Changes/Notes

- Note
-

Pool Fund 170	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 113,422	\$ 60,626	\$ 60,626	\$ 10,476	\$ (50,150)	-83%
Charges for Services	225,831	231,700	224,300	221,500	(10,200)	-4%
Rentals	54,107	61,000	54,500	63,500	2,500	4%
Donations, Interest & Other	7,403	6,250	2,250	5,250	(1,000)	-16%
Transfer- Impact Fees				6,000	6,000	
Transfer-Property Tax, Fund 001	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>158,557</u>	<u>38,557</u>	<u>32%</u>
Total Revenues	407,341	418,950	401,050	454,807	35,857	9%
Total Resources	<u>\$ 520,763</u>	<u>\$ 479,576</u>	<u>\$ 461,676</u>	<u>\$ 465,283</u>	<u>\$ (14,293)</u>	<u>-3%</u>
Expenditures						
Salaries	166,369	181,625	176,641	183,064	1,439	1%
Personnel Benefits	39,998	42,448	38,840	39,611	(2,837)	-7%
Supplies	23,033	29,900	25,950	25,850	(4,050)	-14%
Services/Charges*	152,550	151,299	152,771	145,050	(6,249)	-4%
Intgov't Svc/Charges	609	1,000	1,200	1,000	-	0%
Interfund Services	<u>15,681</u>	<u>47,964</u>	<u>47,964</u>	<u>47,304</u>	<u>(660)</u>	<u>-1%</u>
Operating Expenditures	398,240	454,236	443,366	441,879	(12,357)	-3%
Projects & Capital Outlay**	<u>63,104</u>	<u>5,000</u>	<u>7,834</u>	<u>6,000</u>	<u>1,000</u>	<u>20%</u>
Total Expenditures	<u>\$ 461,344</u>	<u>\$ 459,236</u>	<u>\$ 451,200</u>	<u>\$ 447,879</u>	<u>\$ (11,357)</u>	<u>-2%</u>
Available for Capital Projects	-	-	-	-	-	
Restricted for Emergencies	-	-	-	-	-	
Ending Fund Balance	<u>\$ 59,419</u>	<u>\$ 20,340</u>	<u>\$ 10,476</u>	<u>\$ 17,404</u>	<u>\$ (2,936)</u>	

Projects & Capital Outlay Detail

Expenditures**						
Roof & Lighting Replacement	-	-	-	-	-	
Building Improvements	56,645	-	-	-	-	
Equipment		5,000	7,834	6,000	(1,834)	-37%
Drain Cover Replacement Carry-over	<u>6,459</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Expenditures	<u>\$ 63,104</u>	<u>\$ 5,000</u>	<u>\$ 7,834</u>	<u>\$ 6,000</u>	<u>\$ (1,834)</u>	

Staffing in FTE's	1.35	1.25	1.25	1.25
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Golf Course Fund 190

WHO

The Public Works Department oversees the operation of the Enumclaw Golf Course. Course maintenance is managed by the Facilities Manager (a member Golf Course Superintendent Association of America) and conducted by one Golf Course Maintenance Worker. Staffing is supplemented by a significant amount of temporary help that varies by season. Clubhouse operations are handled by the Golf Course Coordinator and supplemented with temporary help that varies with daylight hours.

PURPOSE

- The Enumclaw Golf Course was given to the City by King County in conjunction with the Enumclaw Pool. The course had been operated privately under contract through 2009 when the operator contract expired and no attractive proposals were received.
- The course has been operated and maintained using city employees and equipment since 2010. The public 18-hole course is open every day except Thanksgiving and Christmas.

STRATEGIC PRIORITIES

- Proceed on path toward private operator for financial viability.
- Support project efforts of Puyallup Tribe to relocate Boise Creek to east of #11 to eliminate flooding threats and improve course drainage
- Improve course drainage to increase playability during wet weather season



2012 Highlights

- ✓ Installed subsurface drainage at approach to #9 green
- ✓ Completed extensive debris cleanup from ice storm
- ✓ Aerified #11 fairway
- ✓ Topdressed and rolled greens 2-3 times per month during the growing season
- ✓ Completed several irrigation repairs
- ✓ Changed cup locations every 100 rounds
- ✓ Established a more defined fairway-rough boundary

2013 Key Projects

- No projects are proposed for 2013

Changes/Notes

- Above average precipitation during late spring/early summer coupled with poor course drainage reduced playability.
- Golf courses in general have continued to suffer in the economic downturn

Golf Course Fund 190	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff
Revenues					
Beginning Fund Balance	\$ 41,226	\$ 3,561	\$ 3,561	\$ 1,059	\$ (2,502)
Golf Course Operations	326,582	344,000	337,392	333,200	(10,800)
Rental Fees	80,377	80,000	82,500	82,500	2,500
Interest & Other	3,259	-	100	100	100
Transfers In-130 REET	<u>36,000</u>	<u>44,000</u>	<u>60,000</u>	<u>40,000</u>	<u>(4,000)</u>
Total Revenues	446,218	468,000	479,992	455,800	(12,200)
Total Resources	<u>\$ 487,444</u>	<u>\$ 471,561</u>	<u>\$ 483,553</u>	<u>\$ 456,859</u>	<u>\$ (14,702)</u>
Expenditures					
Salaries	162,961	165,760	180,023	160,889	(4,871)
Personnel Benefits	65,863	59,142	55,589	54,827	(4,315)
Supplies	50,727	61,400	56,058	58,500	(2,900)
Services/Charges	57,099	58,300	68,417	60,820	2,520
Intgov't Svc/Taxes	2,038	1,950	2,395	2,000	50
Interfund Services	20,625	51,594	53,064	49,990	(1,604)
Debt Service	66,943	69,943	66,948	67,000	(2,943)
Interfund Loan	-	-	-	-	-
Operating Expenditures	426,256	468,089	482,494	454,026	(28,468)
Projects & Capital Outlay*	-	-	-	-	-
Total Expenditures	<u>\$ 426,256</u>	<u>\$ 468,089</u>	<u>\$ 482,494</u>	<u>\$ 454,026</u>	<u>\$ (28,468)</u>
					Reserve Goal
Available					-
Designated for Construction	<u>61,188</u>	<u>-</u>	<u>1,059</u>	<u>2,833</u>	<u>103,950</u>
Ending Fund Balance	<u>\$ 61,188</u>	<u>\$ 3,472</u>	<u>\$ 1,059</u>	<u>\$ 2,833</u>	<u>\$ 103,950</u>
Projects & Capital Outlay Detail					
Expenditures*					
Other improvements		-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Staffing in FTE's	-	2.30	2.10	2.10	

*Debt Service
Funds 213, 215 & 230*

**213-2003 Limited Tax Cole Street G.O.
Bonds Fund**

Purpose and Description – Debt service associated with the \$760 thousand bank financing. Authorized by Ordinance 2181.



Cole Street

215-LID Debt Service Fund

Purpose and Description – Cole Street Local Improvement District (LID) formed in 2003, Warner Street LID in January 2006, Y Bar S LID January 2011

230-LID Guaranty Fund

Purpose and Description – Guaranty against local improvement district (LID) bond default, required by RCW 35.54.010. Ending fund balance must be a minimum of 10% to 12% of outstanding LID debt.

2003 Limited GO Bond Redemption 213	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,040	\$ 1,040	\$ 1,040	\$ 1,230	\$ 190	18%
Transfer-General Fund	65,809	66,000	66,000	66,000	-	0%
Total Revenues	<u>\$ 66,849</u>	<u>\$ 67,040</u>	<u>\$ 67,040</u>	<u>\$ 67,230</u>	<u>190</u>	0%
Debt Service	65,809	65,810	65,810	65,810	(0)	0%
Ending Fund Balance	<u>\$ 1,040</u>	<u>\$ 1,230</u>	<u>\$ 1,230</u>	<u>\$ 1,421</u>	<u>\$ 190</u>	15%

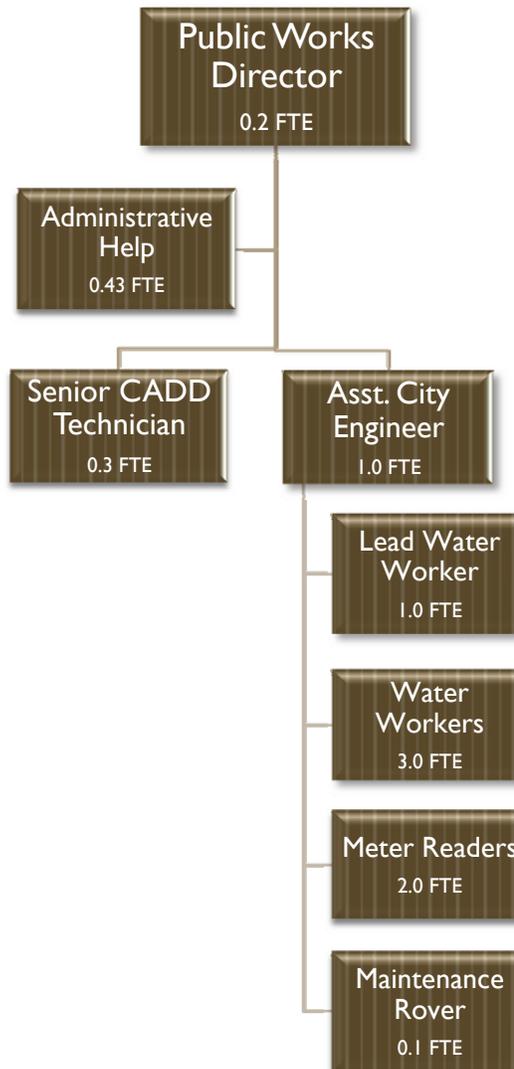
LID Debt Cole, Warner, YBarS 215	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 136,225	\$ 192,303	\$ 192,303	\$ 201,443	\$ 9,140	5%
Interfund loan	\$ 160,000	\$ -	\$ -	-	-	#DIV/0!
Special Assessments	158,339	87,446	99,055	81,884	(17,170)	-20%
Total Resources	<u>\$ 454,564</u>	<u>\$ 279,750</u>	<u>\$ 291,358</u>	<u>\$ 283,328</u>	<u>(8,030)</u>	-3%
Debt Service	\$ 262,260	\$ 146,813	\$ 89,914	\$ 101,072	11,158	8%
Transfer-Fund 410	-	-	-	-	-	-
Ending Fund Balance	<u>\$ 192,303</u>	<u>\$ 132,937</u>	<u>\$ 201,443</u>	<u>\$ 182,256</u>	<u>\$ (19,188)</u>	-14%

LID Guaranty Fund 230	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 106,770	\$ 107,786	\$ 107,786	\$ 108,956	\$ 1,170	1%
Interest & Other	1,016	-	1,170	1,100	(70)	#DIV/0!
Total Resources	<u>\$ 107,786</u>	<u>\$ 107,786</u>	<u>\$ 108,956</u>	<u>\$ 110,056</u>	<u>1,100</u>	1%
Debt Service	-	-	-	-	-	-
Transfer-General Fund	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Ending Fund Balance	<u>\$ 107,786</u>	<u>\$ 107,786</u>	<u>\$ 108,956</u>	<u>\$ 110,056</u>	<u>\$ 1,100</u>	1%

Water Utility Fund 410

WHO

The Public Works Department is responsible for the operation and maintenance of public water system. The Engineering Division manages system operations and capital improvement projects, performs development review. The Operations Division performs routine maintenance and monitors daily operation of the system and meter reading. The Finance Department provides utility billing, accounting and customer service for all accounts.



2012 Highlights

- ✓ An additional Water Worker position was authorized by Council and filled in October
- ✓ A Water Worker with 18 years of service retired and his position was filled in-house.
- ✓ A draft of the 2013 Comprehensive Water System Plan Update was completed in-house and will be ready for submittal to WDOH for review in early 2013.
- ✓ Staff submitted an application to the P WTF loan program for \$3.5M of high-priority capital projects.

2013 Key Projects

- No capital construction projects are planned for 2012 as fund reserves are insufficient.
- Staff focus will be on project planning and design.

Changes/Notes

- An annual rate increase (2.7%) tied to the CPI-U for the Seattle region is set forth in city code and has been factored into budgeted revenue.

PURPOSE

- The water utility has three of its own sources of supply and an emergency intertie with the City of Tacoma. Source water is disinfected with chlorine and pH adjusted for corrosion control. The utility has five reservoirs and 142 miles of distribution main serving 5,550 retail customers over a water service area of 37 square miles, including the entire city limits, UGA and portions of unincorporated King County. The distribution system also provides sufficient flow and pressure for fire protection.

STRATEGIC PRIORITIES

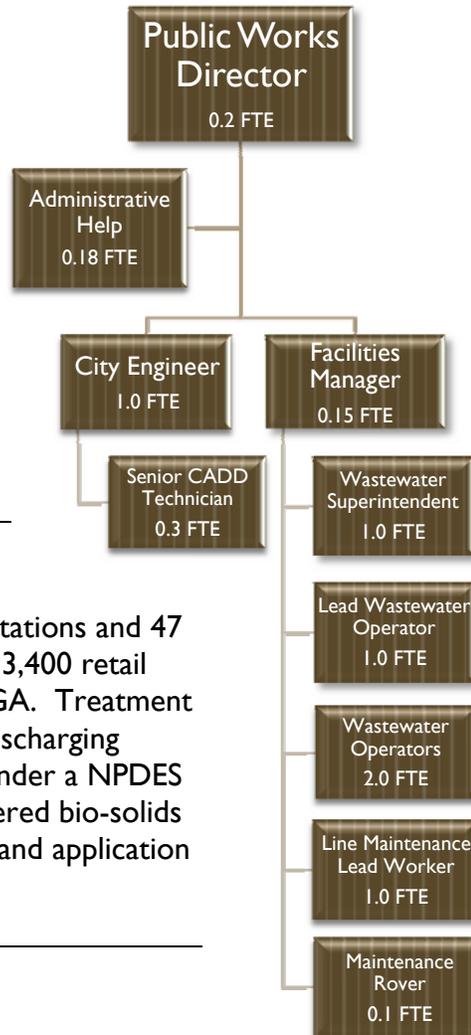
- The utility is faced with significant ongoing debt service payments through 2017 and has struggled to accumulate funding for capital projects due to a lack of growth and connection charge revenue. Consumption continues to decline in the current economic climate, necessitating small rate increases to cover expenditures. Capital projects have been deferred until such time that our economy improves. Key projects remaining include Reservoir #2 Sealing, Golf Course Well Improvement and implementing an Automated Meter Reading (AMR) system.

Water Utility Fund 410	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 352,409	\$ 909,441	\$ 909,441	\$ 1,222,994	\$ 313,553	34%
Charges for Services	2,755,939	2,792,700	2,868,050	2,941,100	73,050	3%
Interest & Other	23,810	19,500	31,000	23,500	(7,500)	-38%
Total Operating Revenues	2,779,749	2,812,200	2,899,050	2,964,600	65,550	2%
Capital Connection Fees	707,591	81,220	107,750	70,760	(36,990)	-46%
Y Bar S LID Assessments (Fund 215)	-	-	-	-	-	-
Interfund Loan	519,752	49,040	49,040	-	(49,040)	-100%
Construction Loan & grants	80,698	-	-	-	-	-
Total Other Sources	1,308,041	130,260	156,790	70,760	(86,030)	-66%
Total Resources	\$ 4,440,199	\$ 3,851,901	\$ 3,965,281	\$ 4,258,354	\$ 293,073	8%
Expenditures						
Salaries	426,694	433,784	419,098	456,768	37,670	9%
Personnel Benefits	186,697	201,448	180,444	244,879	64,435	32%
Supplies	79,036	84,000	88,707	98,300	9,593	11%
Services/Charges	138,964	151,900	125,955	130,200	4,245	3%
City Taxes	219,821	226,600	230,000	236,000	6,000	3%
Public Utility/B&O/Excise Taxes	148,632	147,300	141,700	145,500	3,800	3%
Intgov't Services & Taxes	11,554	7,000	4,000	10,600	6,600	94%
Interfund Services	345,241	398,479	398,899	405,240	6,341	2%
Operating Expenditures	1,556,639	1,650,510	1,588,803	1,727,487	138,684	8%
Projects & Capital Outlay*	763,266	-	20,830	40,000	19,170	-
Debt Service	698,740	416,262	410,662	406,894	(3,768)	-1%
Transfer Out - Fund 455	517,349	721,992	721,992	724,347	2,355	0%
Total Expenditures	\$ 3,535,994	\$ 2,788,764	\$ 2,742,287	\$ 2,898,728	\$ 156,441	6%
					Reserve Goal	
Available	498,500	399,818	496,228	564,560	-	
Designated for O&M @ 16%	249,062	259,551	259,551	276,398	276,398	
Restricted for Debt Payments 1/2 Annual	-	140,000	203,447	203,447	203,447	
Restricted for Y Bar S Reserve	141,400	247,546	247,546	297,946	Actuals	
Restricted for Construction-1%FA	15,243	16,222	16,222	17,275	17,275	
Ending Fund Balance	\$ 904,205	\$ 1,063,137	\$ 1,222,994	\$ 1,359,626	\$497,120	
Projects & Capital Outlay Detail						
Expenditures*						
Projects & Capital Outlay Detail	110,828	-	20,830	40,000	\$ 19,170	
	-	-	-	-	-	
Total Expenditures	\$ 110,828	\$ -	\$ 20,830	\$ 40,000	\$ 19,170	
Staffing in FTE's						
	7.00	7.13	8.03	8.03		

Wastewater Utility Fund 420

WHO

The Public Works Department is responsible for the operation and maintenance of public wastewater collection and treatment system. The Engineering Division manages capital improvement projects and performs development review. The Operations Division performs routine line maintenance of the collection system and daily operation of the wastewater treatment plant. The Finance Department provides utility billing, accounting and customer service for all accounts.



PURPOSE

- The wastewater utility has nine pump stations and 47 miles of gravity collection main serving 3,400 retail customers within the city limits and UGA. Treatment occurs at a centralized plant prior to discharging treated effluent into the White River under a NPDES permit issued by the WSDOE. Dewatered bio-solids are hauled to Eastern Washington for land application as a soil amendment.

STRATEGIC PRIORITIES

- The utility is faced with significant ongoing debt service payments through 2026 and has struggled to accumulate funding for both operations and capital projects due to a lack of growth and connection charge revenue. Water consumption continues to decline in the current economic climate, affecting the volume-based rate structure and necessitating small rate increases to cover expenditures. Capital projects have been deferred until such time that our economy improves. Key projects remaining include the systematic replacement of the aging collection system to reduce inflow and infiltration, sludge blower replacement and hydraulic capacity improvements to the UV disinfection system.

2012 Highlights

- ✓ Completed a repair to an 18-inch sewer main on Griffin Avenue.
- ✓ WWTP: Removed and rebuilt a motor on one of the six floating mixers in the anaerobic/anoxic basins.
- ✓ WWTP: Added the ability to alternate the lead status of two fine screens to extend their life.

2013 Key Projects

- The update to the General Sewer Plan budgeted for 2012 is rolled over to 2013 as current reserves are insufficient. The update will be completed by city planning and engineering staff.

Changes/Notes

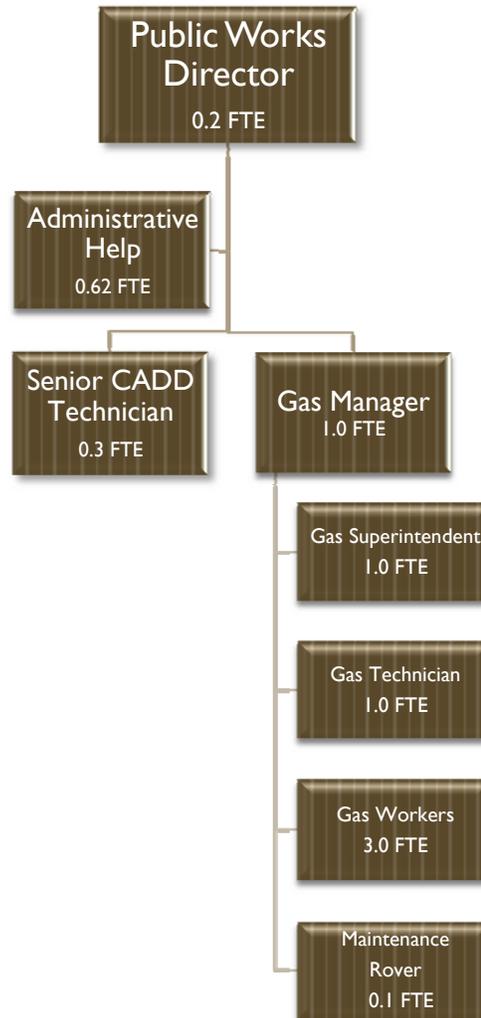
- An annual rate increase (2.7%) tied to the CPI-U for the Seattle region is set forth in city code and has been factored into budgeted revenue.
- Replacement of failing residential side sewers in city right-of-way occurs on an as-needed basis and expenditures will vary from year to year.

Wastewater Utility Fund 420	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 892,751	\$ 841,601	\$ 841,601	\$ 1,124,372	\$ 282,771	34%
Charges for Services	3,817,219	3,954,200	3,903,100	4,011,000	107,900	3%
Interest & Other	13,611	7,000	9,500	9,000	(500)	-7%
Total Operating Revenues	3,830,830	3,961,200	3,912,600	4,020,000	107,400	3%
Capital Connection Fees	43,289	34,296	42,200	34,296	(7,904)	-23%
Interfund Loan Received	-	-	600,000	-	(600,000)	
Capital Grants	50,201	-	-	-	-	
PWTF Loan/Bond Proceeds/Grants	5,815,212	-	-	-	-	#DIV/0!
Total Other Sources	5,908,702	34,296	642,200	34,296	(607,904)	-1773%
Total Resources	\$ 10,632,282	\$ 4,837,097	\$ 5,396,401	\$ 5,178,668	\$ (217,733)	-5%
Expenditures						
Salaries	456,852	458,290	453,860	449,953	(3,907)	-1%
Personnel Benefits	172,921	182,124	182,064	197,064	15,000	8%
Supplies	39,979	46,500	35,200	39,200	4,000	9%
Services/Charges	369,717	359,650	329,823	352,400	22,577	6%
City Taxes	305,681	314,000	313,200	321,200	8,000	3%
Public Utility/B&O/Excise Taxes	94,201	116,000	109,800	116,800	7,000	6%
Intgov't Services & Taxes	14,342	13,500	27,864	28,000	136	1%
Interfund Services	387,925	417,291	418,046	403,360	(14,686)	-4%
Operating Expenditures	1,841,618	1,907,356	1,869,857	1,907,977	38,120	2%
Projects & Capital Outlay*	50,201	191,500	54,769	-	(54,769)	-29%
Debt Service	7,270,635	1,503,134	1,510,716	1,511,814	1,098	0%
Transfer Out/Interfund Loan	350,000	350,000	350,000	-	(350,000)	-100%
Transfer Out-Revenue Bond Fund	283,325	486,687	486,687	497,465	10,778	2%
Total Expenditures	\$ 9,795,779	\$ 4,438,677	\$ 4,272,029	\$ 3,917,256	\$ (354,773)	-8%
Available	97,094	464	135,133	250,254		Reserve Goal
Restricted for Debt Payments 1/2 Annual	500,000	150,000	746,157	742,644	751,567	
Designated for O&M @ 12%	220,994	228,883	224,383	228,957	228,957	
Restricted for Construction-1%FA	18,416	19,074	18,699	39,556	39,556	
Ending Fund Balance	\$ 836,504	\$ 398,420	\$ 1,124,372	\$ 1,261,412	\$ 1,020,080	
Projects & Capital Outlay Detail						
Expenditures*						
Equipment Purchase	50,201	41,500	54,769	-		
710-Update Facilities Plan	-	150,000	-	-		
Transfer-774 WWTP, Fund 487	-	-	-	-		
Total Expenditures	\$ 50,201	\$ 191,500	\$ 54,769	\$ -		
Staffing in FTE's	7.00	7.18	6.93	6.93		

Natural Gas Utility Fund 430

WHO

The Public Works Department is responsible for the operation and maintenance of the natural gas distribution system. The Engineering Division provides mapping of system facilities. The Operations Division performs routine maintenance of the system and daily operation of the distribution mains, service lines, valves, pressure regulating devices and cathodic protection system. The Finance Department provides utility billing, accounting and customer service for all accounts. The Public Works Director oversees gas supply procurement.



2012 Highlights

- ✓ Completed Roosevelt Deep Anode Well Replacement
- ✓ 88th, 192nd, and 436th main installation project
- ✓ Remove downgraded farm taps
- ✓ Reg-station and farm tap protection along highway
- ✓ Incode modifications to correct for gas temperature and improve metering accuracy
- ✓ Meter replacement

2013 Key Projects

- Continue Deep Anode Well replacements
- 268th Ave SE main replacement
- Reg station and farm tap elimination on SR 164 at Muckleshoot school
- Meter replacement

Changes/Notes

- Gas supply for 80% of the average demand has been secured at fixed pricing through March 2013.
- A 15% rate decrease is proposed to be effective November 1, 2012

PURPOSE

- The utility has 28 district regulator stations and 91 miles of distribution main serving 4,115 retail customers within a 44.3 square mile service area including the city limits, UGA and portions of unincorporated King County. Gas is wheeled through the system and delivered to the City of Buckley.

STRATEGIC PRIORITIES

- The utility continues to focus on compliance with state and federal pipeline safety regulations. Future regulations such as the Distribution Integrity Management Plan (DIMP) will increase workload. Management continues to address unaccounted for gas through more accurate metering of large customers and testing of Northwest Pipeline and Buckley custody transfer meters.

Natural Gas Utility Fund 430	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 623,044	\$ 1,426,972	\$ 1,377,899	\$ 1,826,016	448,117	31%
Charges for Services	5,169,568	4,972,100	4,601,598	4,124,472	(477,126)	-10%
Capital Connection Fees	57,478	2,500	18,000	2,500	(15,500)	-620%
Interest & Other	18,366	10,500	14,000	16,000	2,000	19%
Total Revenues	5,245,412	4,985,100	4,633,598	4,142,972	(490,626)	-10%
Total Resources	\$ 5,868,456	\$ 6,412,072	\$ 6,011,497	\$ 5,968,988	(42,509)	-1%
Expenditures						
Salaries	476,033	476,287	479,778	489,856	10,078	2%
Personnel Benefits	202,591	219,614	215,608	233,430	17,822	8%
Natural Gas Purchases	2,576,057	2,514,000	2,216,056	2,414,000	197,944	8%
Supplies	95,140	115,900	136,644	119,700	(16,944)	-15%
Services/Charges	110,316	83,000	87,806	87,550	(256)	0%
City Taxes	258,441	252,800	231,000	207,000	(24,000)	-9%
Public Utility/B&O/Excise Taxes	184,974	210,000	166,000	149,000	(17,000)	-8%
Intgov't Services & Taxes	64,271	35,000	29,129	14,600	(14,529)	-42%
Interfund Services	272,064	318,359	320,010	302,788	(17,222)	-5%
Operating Expenditures	4,239,888	4,224,960	3,882,031	4,017,924	135,893	3%
Projects & Capital Outlay <i>(detail below)</i>	69,014	299,700	120,000	265,000	145,000	48%
Debt Service	178,700	183,450	183,450	182,850	(600)	0%
Total Expenditures	\$ 4,487,602	\$ 4,708,110	\$ 4,185,481	\$ 4,465,774	\$ 280,293	6%
Unassigned	319,545	706,907	405,191	10,346		Reserve Goal
Designated for O&M @ 16%	685,568	675,994	621,125	642,868	642,868	
Committed for Gas Rate Stability	0	0	450,000	450,000	-	
Committed for Construction	51,061	51,061	169,700	400,000	52,000	
Assigned for Construction of Anode Wells	320,000	270,000	180,000	-	-	
Ending Fund Balance	\$ 1,380,854	\$ 1,703,962	\$ 1,826,016	\$ 1,503,214	\$ 52,000	
Projects & Capital Outlay Detail						
Expenditures						
Machinery & Equipment		-	-	-		
Improvements	69,014	299,700	120,000	265,000		
Total Expenditures	\$ 69,014	\$ 299,700	\$ 120,000	\$ 265,000		
Staffing in FTE's	7.18	7.38	7.38	7.22		

Solid Waste Utility Fund 440

WHO

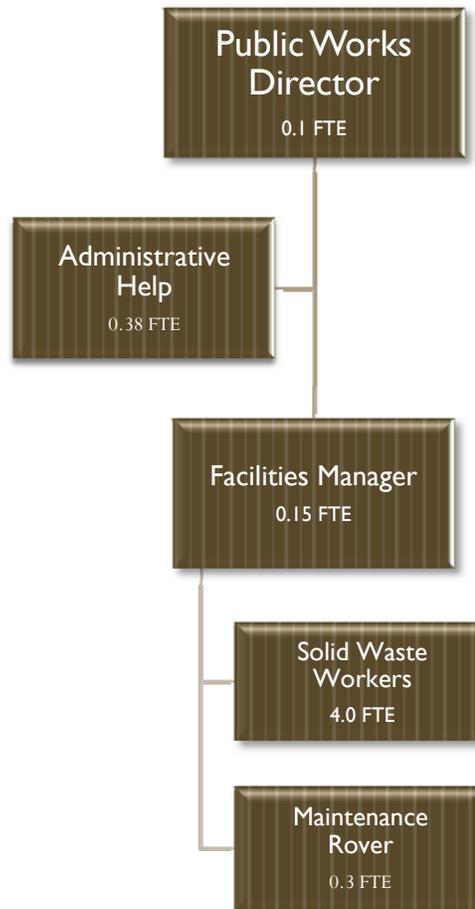
The Public Works Department is responsible for the operation of the solid waste collection system. The Operations Division performs daily operation of the garbage, commingled recycling, commercial cardboard recycling and yard waste collection routes and oversees container maintenance and procurement. The Finance Department provides utility billing, accounting and customer service for all accounts.

PURPOSE

- The utility provides for residential and commercial collection of garbage and recyclables serving 3,472 retail customers within the city limits.
- To provides yard waste collection for 2,463 customers and operates a commercial cardboard recycling program. The yard waste collection program also accepts food scraps and soiled paper.

STRATEGIC PRIORITIES

- The utility continues to focus on a cost-effective approach to implementing automated residential garbage collection.
- The truck used on the residential garbage route has reached its useful life and is in need of replacement.
- Replacement reserves in the Equipment Rental Fund are expected to be sufficient to purchase an automated collection truck. However, the utility does not have adequate cash reserves to purchase the carts necessary for automated collection.



2012 Highlights

- ✓ Replaced rear-load truck for commercial route through Equipment Rental.
- ✓ Commercial cardboard recycling revenue increased by 125% over 2010.
- ✓ Commercial dumpster rehabilitation is completed in-house at a cost of 20% of new.
- ✓ Secured a 5-year fixed price contract with Cedar Grove Composting

2013 Key Projects

- Develop plan for replacing the residential route truck.

Changes/Notes

- King County Transfer Station tipping rates will increase by 10% on January 1, 2013.
- Rate increases of 9.5% for garbage and 5% for yard waste are proposed to address the tipping rate increases facing the utility.

Solid Waste Utility Fund 440	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 192,566	\$ 216,262	\$ 216,262	\$ 144,701	\$ (71,561)	-33%
Intergovernmental	20,803	29,000	27,874	27,500	(374)	-1%
Charges for Services	1,754,052	1,791,000	1,792,800	1,947,700	154,900	9%
Capital Fees	3,803	1,400	3,000	2,160	(840)	-60%
Interest & Other	15,055	11,500	13,700	13,700	-	0%
Total Revenues	<u>1,793,713</u>	<u>1,832,900</u>	<u>1,837,374</u>	<u>1,991,060</u>	<u>153,686</u>	8%
Total Resources	<u>\$ 1,986,279</u>	<u>\$ 2,049,162</u>	<u>\$ 2,053,636</u>	<u>\$ 2,135,761</u>	<u>\$ 82,125</u>	4%
Expenditures						
Salaries	270,945	253,895	288,497	256,644	(31,853)	-13%
Personnel Benefits	133,428	135,472	151,833	160,850	9,017	7%
Supplies	22,005	25,900	20,665	25,400	4,735	18%
Services/Charges	218,992	231,350	233,468	219,830	(13,638)	-6%
City Taxes	140,324	145,600	144,000	157,000	13,000	9%
Intgov't Services & Taxes	76,125	97,000	97,000	97,000	-	0%
Tipping Fees	398,144	460,000	463,000	511,000	48,000	10%
Public Utility/B&O/Excise Taxes	93,680	98,000	96,000	104,000	8,000	8%
Interfund Services	418,312	410,279	414,472	440,405	25,933	6%
Operating Expenditures	<u>1,771,955</u>	<u>1,857,496</u>	<u>1,908,935</u>	<u>1,972,129</u>	<u>63,194</u>	3%
Capital - Cart Replacement	-	-	-	19,250	19,250	
Total Expenditures	<u>\$ 1,771,955</u>	<u>\$ 1,857,496</u>	<u>\$ 1,908,935</u>	<u>\$ 1,991,379</u>	<u>\$ 82,444</u>	4%
					Reserve Goal	
Available	72,568	43,066				
Designated for O&M @ 8%	<u>141,756</u>	<u>148,600</u>	<u>144,701</u>	<u>144,382</u>	<u>157,770</u>	
Ending Fund Balance	<u>\$ 214,324</u>	<u>\$ 191,666</u>	<u>\$ 144,701</u>	<u>\$ 144,382</u>	<u>\$157,770</u>	

Staffing in FTE's	4.73	5.08	5.03	5.03
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Revenue Bond Fund Fund 455	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 709,898	\$ 619,478	\$ 619,478	\$ 627,377	\$ 7,899	1%
Transfer In-Water Fund 410	517,349	721,992	721,992	724,348	2,356	0%
Transfer In-Sewer Fund 420	283,325	486,687	486,687	497,465	10,778	2%
Interest & Other	1,697	2,500	1,500	1,500	-	0%
Total Revenues	802,371	1,211,179	1,210,179	1,223,313	13,134	1%
Total Resources						
	<u>\$ 1,512,269</u>	<u>\$ 1,830,657</u>	<u>\$ 1,829,657</u>	<u>\$ 1,850,690</u>	<u>\$ 21,033</u>	<u>1%</u>
Debt Service 2005 Revenue Bond	755,240	754,638	754,638	758,638	4,000	1%
Debt Service 2011 Revenue Bond	138,693	447,175	447,642	463,675	16,033	4%
Total Expenditures	<u>\$ 893,933</u>	<u>\$ 1,201,813</u>	<u>\$ 1,202,280</u>	<u>\$ 1,222,313</u>	<u>\$ 20,033</u>	<u>2%</u>
Available for Debt Service			-		-	
Restricted for Bond Requirements	618,336	628,844	627,377	628,377	1,000	0%
Ending Fund Balance	<u>\$ 618,336</u>	<u>\$ 628,844</u>	<u>\$ 627,377</u>	<u>\$ 628,377</u>	<u>\$ 1,000</u>	<u>0%</u>

Welcome Center Construction Fund 310	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 379,841	\$ 349,401	\$ 349,401	\$ 349,217	\$ (184)	0%
Dept of Transportation Grant	1,498	-	-	-	-	
Total Revenues	<u>1,498</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Resources	<u>\$ 381,339</u>	<u>\$ 349,401</u>	<u>\$ 349,401</u>	<u>\$ 349,217</u>	<u>\$ (184)</u>	
Expenditures						
Capital	-	318,231	-	349,216	30,985	10%
Miscellaneous	1,938		184		-	
Repay Interfund Loan	30,000	-	-	-	-	
Total Expenditures	<u>\$ 31,938</u>	<u>\$ 318,231</u>	<u>\$ 184</u>	<u>\$ 349,216</u>	<u>\$ 349,032</u>	<u>110%</u>
Ending Fund Balance	<u>\$ 349,401</u>	<u>\$ 31,170</u>	<u>\$ 349,217</u>	<u>\$ 1</u>	<u>\$ (349,216)</u>	<u>-1120%</u>

Expo Fund 490

WHO

The Expo Center Fund is managed by the Expo Marketing and Events Manager. This fund provides for management, marketing, event planning and support, maintenance and capital improvements to the Enumclaw Expo Center buildings and grounds.

PURPOSE

- Market the Expo Center for outside rentals
- Plan and manage City Events such as Oktoberfest, Festival of Crafts, Wine and Chocolate Festival
- Maintain and improve the Expo Center grounds and buildings

STRATEGIC PRIORITIES

- Focus on marketing the Field House, Activity Hall and Exhibit Hall for weddings, Quinceaneras and other short term rentals
- Use a staffing model that includes two regular full-time staff, two regular part-time staff year round, one part-time event coordinator and additional temporary/seasonal staff from May - October
- Focused marketing to attract large events that will rent the entire grounds from June 1 through September 30
- Continue to research and market for other rentals and leases from October – May for uses that will not interfere with large summer events

City Administrator

Expo Marketing
and Events
Manager

Expo Worker
Full Time

Expo Worker
Part-Time

Expo Worker
Part-Time

Event Coordinator
Part-Time

2012 Highlights

- ✓ Interior Painting of Activity Hall
- ✓ Field House Window Renovation
- ✓ Successfully organized Wine & Chocolate Festival, Oktoberfest and Festival of Crafts & Gifts
- ✓ Retire, repair or replace bleachers, picnic tables
- ✓ Increased Field House revenue by more than 30%
- ✓ Added 11 new one-two day events

2013 Key Projects

- ✓ Field House Exterior Maintenance
- ✓ Field House Audio-Visual Equipment
- ✓ Exterior painting of some Expo Center Buildings
- ✓ Sportsman's Expo

Enumclaw Expo Center Fund 490	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,020,075	\$ 380,955	\$ 455,955	\$ 644,518	\$ 188,563	49%
Charges for Services	112,714	231,800	143,000	196,025	53,025	23%
Rentals & Leases <i>(includes interfund)</i>	438,258	416,750	366,646	385,200	18,554	4%
Interest & Other	5,028	1,500	1,700	1,500	(200)	-13%
Intergovernmental Revenue	162,751	300,000	300,000	-	(300,000)	
Total Revenues	<u>718,751</u>	<u>950,050</u>	<u>811,346</u>	<u>582,725</u>	<u>(228,621)</u>	-24%
Total Resources	<u>\$ 1,738,826</u>	<u>\$ 1,331,005</u>	<u>\$ 1,267,301</u>	<u>\$ 1,227,243</u>	<u>\$ (40,058)</u>	-3%
Expenditures						
Salaries	180,811	188,626	174,537	190,349	15,812	8%
Personnel Benefits	58,668	71,493	42,780	50,093	7,313	10%
Supplies	52,855	125,265	83,150	110,975	27,825	22%
Services/Charges	184,516	233,551	184,949	193,150	8,201	4%
Intergovernmental Services & Taxes	2,835	350	2,130	2,350	220	63%
Interfund Services	114,978	113,828	110,853	95,766	(15,087)	-13%
Operating Expenditures	<u>594,663</u>	<u>733,113</u>	<u>598,399</u>	<u>642,683</u>	<u>44,284</u>	6%
Projects & Capital Outlay <i>(detail below)</i>	<u>688,208</u>	<u>73,215</u>	<u>24,384</u>	<u>50,000</u>	<u>25,616</u>	35%
Total Expenditures	<u>\$ 1,282,871</u>	<u>\$ 806,328</u>	<u>\$ 622,783</u>	<u>\$ 692,683</u>	<u>\$ 69,900</u>	9%
Available	-	-	-	-	-	
Designated for Future Operations	331,820	124,926	244,767	184,809	(59,958)	-48%
Restricted for Construction	124,135	399,751	399,751	349,752	(49,999)	-13%
Ending Fund Balance	<u>\$ 455,955</u>	<u>\$ 524,677</u>	<u>\$ 644,518</u>	<u>\$ 534,560</u>	<u>\$ (109,958)</u>	-21%
Projects & Capital Outlay Detail						
Expenditures*						
Capital Outlay	\$ 234,259	\$ 8,000	\$ 12,733	\$ -	(12,733)	-159%
491 Expo Facility Improvements	8,948	65,215	11,651	50,000	38,349	59%
496 Field Turf	445,001	-	-	-	-	
Total Expenditures	<u>\$ 688,208</u>	<u>\$ 73,215</u>	<u>\$ 24,384</u>	<u>\$ 50,000</u>	<u>\$ 25,616</u>	35%
Staffing in FTE's	2.35	2.90	3.00	3.00		

Equipment Rental Fund 520

WHO

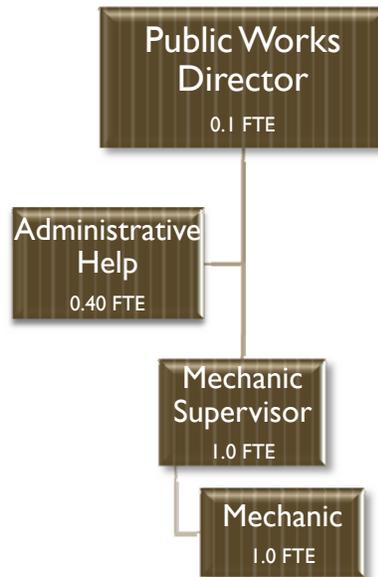
The Public Works Department is responsible for the maintenance of the city's vehicle and equipment fleet. Two mechanics provide this service at the City Shops. Administrative help documents the cost of parts, fuel, insurance and repair of each vehicle and assigns the actual cost of such to the respective departments.

PURPOSE

- Equipment Rental staff maintain the city's vehicle and equipment fleet and also coordinate necessary major out-of-shop repair and manage the city's fuel supply contract. They also coordinate the disposal of surplus property and operate the city's Compressed Natural Gas (CNG) fueling station (city use only). The city's standby generators are also fueled and maintained by ER.
- A replacement reserve is accumulated within this fund for the purpose of having sufficient capital to replace vehicles and equipment at the end of their scheduled life.
- Mechanics also provide routine preventive maintenance for KCFD #28 on a contract basis.

STRATEGIC PRIORITIES

- Re-evaluate the schedule and anticipated cost of each vehicle in the replacement reserve and make any necessary inflationary adjustments to keep department contributions as steady as possible.
- Review the benefits of procuring alternate fuel or hybrid vehicles.



2012 Highlights

- ✓ Replaced rear-load garbage truck for commercial route.
- ✓ Replaced three police patrol cars.
- ✓ Replaced two Engineering Division vehicles.
- ✓ Replaced 1-ton dump for Street Division
- ✓ Replaced two ¾ ton light-duty trucks for the Water Utility

2013 Key Projects

- Replace 1-ton dump for Line Maintenance Division
- Replace ¾ ton 4x4 service truck for Gas Utility
- Replace two police patrol cars
- Purchase new scanner
- Purchase on-vehicle brake lathe

Changes/Notes

- The Operations Manager retired in 2012 and that position will not be filled.

Equipment Rental Fund 520	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 2,339,308	\$ 2,437,791	\$ 2,437,791	\$ 2,062,661	\$ (375,130)	-15%
Interfund Services <i>(Detail Below)</i>	863,873	809,826	809,828	812,834	3,008	0%
Interest & Other	59,262	45,053	88,858	40,501	(4,552)	-10%
Total Revenues	<u>923,135</u>	<u>854,879</u>	<u>898,686</u>	<u>853,335</u>	<u>(1,544)</u>	<u>0%</u>
Loan Repayment-Facilities 215	-	-	-	-	-	-
Loan Repayment - 420 Wastewater	355,958	355,958	355,958	-	(355,958)	-100%
Transfers In-Funds 001	-	39,250	39,250	-	(39,250)	-100%
Total Other Sources	<u>355,958</u>	<u>395,208</u>	<u>395,208</u>	<u>-</u>	<u>(395,208)</u>	<u>-100%</u>
Total Resources	<u>\$ 3,618,401</u>	<u>\$ 3,687,878</u>	<u>\$ 3,731,685</u>	<u>\$ 2,915,996</u>	<u>\$ (771,882)</u>	<u>-21%</u>
Expenditures						
Salaries	170,834	170,332	165,676	162,422	(7,910)	-5%
Personnel Benefits	69,609	72,019	67,516	71,464	(555)	-1%
Fuel	154,163	175,000	175,000	175,000	-	0%
Other Supplies	114,057	115,802	105,421	112,300	(3,502)	-3%
Services/Charges	18,600	34,850	28,473	34,900	50	0%
Intgov't Services & Taxes	1,203	-	1,000	1,000	1,000	0%
Interfund Services	-	6,680	6,680	4,477	(2,203)	-33%
Operating Expenditures	<u>528,466</u>	<u>574,683</u>	<u>549,766</u>	<u>561,563</u>	<u>(13,120)</u>	<u>-2%</u>
Interfund Loans	460,000	-	600,000	-	-	0%
Transfer Out Fire	192,144	-	-	-	-	0%
Capital Outlay <i>(detail below)</i>	-	521,350	519,258	175,000	(346,350)	-66%
Total Expenditures	<u>1,180,610</u>	<u>1,096,033</u>	<u>1,669,024</u>	<u>736,563</u>	<u>(359,470)</u>	<u>-33%</u>
					Reserve Goal	
Available	2,351,586	2,503,845	237,679	232,804	-	
Designated for O&M @ 16%	86,205	88,000	88,000	89,850	89,850	
Governmental Funds Balance			805,515	925,312		
Enterprise Funds Balance	-	-	931,467	931,467	-	
Ending Fund Balance	<u>\$ 2,437,791</u>	<u>\$ 2,591,845</u>	<u>\$ 2,062,661</u>	<u>\$ 2,179,433</u>	<u>\$ 89,850</u>	

Projects & Capital Outlay Detail

Expenditures						
Vehicles & Equipment	-	521,350	-	175,000		
Total Expenditures	<u>\$ -</u>	<u>\$ 521,350</u>	<u>\$ -</u>	<u>\$ 175,000</u>		

Staffing in FTE's	2.40	2.60	2.50	2.50
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2013 Equipment Rental Charge Detail

Operating Fund Charges*	Actual 2011	Yr End Est 2012	Preliminary Budget 2013	Percentage Op Expd**	Ending Reserves as %
Administration	\$ 6,194	\$ 4,192	\$ 2,814	0.3%	\$ 7,545
Police	194,524	187,822	186,503	22.9%	\$ 500,066
Community Development	3,613	3,565	2,887	0.4%	\$ 7,741
Parks	41,998	35,199	37,644	4.6%	\$ 100,934
Street	105,366	93,102	100,730	12.4%	\$ 270,085
Pool	-	-	-	0.0%	\$ -
Fire/EMS	-	-	-	0.0%	\$ -
Golf	-	2,226	3,901	0.5%	\$ 10,460
Senior Center	14,315	12,986	14,938	1.8%	\$ 40,053
Water	71,423	81,649	89,418	11.0%	\$ 239,754
Wastewater	108,801	90,630	70,377	8.7%	\$ 188,700
Gas	62,492	70,007	55,413	6.8%	\$ 148,578
Solid Waste	229,798	206,077	233,045	28.7%	\$ 624,858
Expo Center	25,349	22,373	6,379	0.8%	\$ 17,104
Facilities	-	-	8,785	1.1%	\$ 23,555
Total Citywide Charges	<u>\$ 863,873</u>	<u>\$ 809,828</u>	<u>\$ 812,834</u>	<u>100.0%</u>	<u>\$ 2,179,433</u>

Information and Media Services

Funds 530 and 001.034

WHO

The Information Services Division is responsible for the design, procurement, implementation, and support of the city's information technology infrastructure and end user computing environment. Through cost effective, centralized management of all I.T resources, the Information Services Division coordinates strategic technology direction, develops common standards and architectures and provides technology solutions that ensure each department can efficiently deliver public services.

PURPOSE

- Ensure city employees are provided appropriate, secure, cost effective technology related tools that increase their efficiency in delivering services and information to the citizens of Enumclaw.
- Maintain and support all city information technology resources including hardware, software, telecom, infrastructure, data, web and media services.
- Reduce the cost of technology through centralized procurement, vendor consolidation, hardware and software standardization and the utilization of government contracts.

STRATEGIC PRIORITIES

- Enable innovation and collaboration across all city departments through the use of enterprise grade technology resources.
- Create an architectural framework that reduces redundancy, increases standardization and improves operations.
- Utilize technology to provide the citizens of the City of Enumclaw secure, transparent access to services and information.



2012 Highlights

- ✓ Installation, training and implementation of the Police Department CAD/RMS system completed at \$26k under budget.
- ✓ Installed citywide email archival system.
- ✓ Decommissioning and relocation of Enumclaw Library systems and equipment.
- ✓ Phase two of telephone controller replacement was completed.
- ✓ Replacement of PW/CD wide format plotter scheduled for Q4.
- ✓ Replacement of ECTV programming server is complete and in beta testing.
- ✓ Expo Center website was redesigned.

2013 Key Projects

- Procurement and installation of a new primary file and print server for City Hall.
- Replacement of the citywide server backup platform.
- Replacement of the PD voice logging system.
- Replacement of ECTV Video Cameras using Comcast restricted capital.

Information Services Fund 530	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 63,320	\$ 69,958	\$ 69,958	\$ 66,236	\$ (3,722)	-5%
Interfund Services (Detail Below)	240,106	377,745	311,276	199,972	(177,773)	-47%
Interest & Other	27,273	-	52,373	32,678	32,678	0%
Transfer In	27,178	226,822	226,822	28,800	(198,022)	-87%
Intergovernmental	179,774	39,517	39,517	57,203	17,686	45%
Total Revenues	474,331	644,084	629,988	318,653	(325,431)	-51%
Total Resources	\$ 537,651	\$ 714,042	\$ 699,946	\$ 384,889	(329,153)	-46%
Expenditures						
Salaries	78,049	99,144	99,652	105,480	6,336	6%
Personnel Benefits	30,812	44,324	39,014	42,593	(1,731)	-4%
Supplies	66,504	54,851	54,600	31,200	(23,651)	-43%
Services/Charges	87,495	230,795	205,195	176,175	(54,620)	-24%
Transfers Out	-	-	-	-	-	0%
Operating Expenditures	262,860	429,114	398,461	355,448	(73,666)	-17%
Capital Outlay	204,833	249,322	235,249	28,800	(220,522)	-88%
Total Expenditures	\$ 467,693	\$ 678,436	\$ 633,710	\$ 384,248	\$ (294,188)	-43%
Available						Reserve
Restricted Comcast Reserves	-	25,000	8,494	-	-	
Designated for O&M @ 16%	42,058	30,753	57,743	-	56,872	
Ending Fund Balance	\$ 69,958	\$ 35,606	\$ 66,236	\$ 641	\$ 56,872	

Staffing in FTE's	1.00	2.00	2.00	2.00
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2013 Information Services Charge Detail

Operating Fund Charges*	Actual 2011	Yr End Est 2012	Preliminary Budget 2013	Percentage Op Expd**	Ending Reserves
Municipal Court	6,947	8,795	6,918	3.5%	
Administration	17,570	20,882	13,342	6.7%	
Finance	10,640	12,952	12,491	6.2%	
Police	49,016	79,317	51,831	25.9%	
Community Development	12,413	16,001	9,872	4.9%	
Parks	12,950	10,019	7,421	3.7%	
Civil Service	3,172	2,790	2,477	1.2%	
Street	7,540	11,172	7,693	3.8%	
Library	19,457	11,925	-	0.0%	
Cemetery	-	-	-	0.0%	
Fire/EMS	18,481	-	-	0.0%	
Arts	-	3,477	3,232	1.6%	
Pool	9,956	11,544	8,585	4.3%	
Youth Center/Senior Center	6,166	11,110	9,845	4.9%	
Golf Course	6,182	7,675	4,766	2.4%	
Water	9,281	21,221	8,773	4.4%	
Wastewater	20,262	28,897	21,406	10.7%	
Natural Gas	18,587	27,135	16,999	8.5%	
Solid Waste	5,458	8,847	6,062	3.0%	
Expo Center	6,027	9,663	3,782	1.9%	
Equipment Rental	-	6,680	4,477	2.2%	
Data Processing/Cemetery	-	-	-	0.0%	
Facility Fund	-	1,174	-	0.0%	
Total Citywide Charges	\$ 240,106	\$ 311,276	\$ 199,972	100.0%	

* Charges based on technology usage

** Measures the burden on operating funds and departments

Facilities Maintenance Fund 535

WHO

The Public Works Department is responsible for janitorial and building maintenance services of certain city buildings. A Facilities Maintenance Worker provides this service while janitorial services are provided under contract by a private vendor. Administrative help documents the property value for insurance purposes and allocates the cost of this and liability insurance to the respective departments.

PURPOSE

- Allocate the city's insurance premiums to the various departments and maintain a risk management reserve sufficient to cover the cost of the city's annual premium to be paid in January of each year. Allocate janitorial and facilities maintenance service costs to the appropriate departments.
- Buildings associated with the Expo Center, Golf Course, Pool and Wastewater Treatment Plant perform their own janitorial and building maintenance work or contract separately for such and do not contribute to this portion of the fund.

STRATEGIC PRIORITIES

Prepare a maintenance plan for all city buildings, identifying both routine maintenance schedules and replacement schedules of major components for use in the city's Capital Facilities Plan.



2012 Highlights

- ✓ Cleaned out old shops building and created organized storage for inventory and a wood shop for carpentry.
- ✓ Outfitted the maintenance van with supplies and tools to improve response time.
- ✓ Completed several roof patches & repairs.
- ✓ Assisted the Expo Center campus with lighting & plumbing on an as-requested basis.

2013 Key Projects

- Replace roof of Stevenson-Yerxa Building
- Install keycard entry locks at strategic locations within City Hall and Police Station for security

Changes/Notes

- Janitorial and insurance premium expenses are reduced with the transfer of the library to KCLS.

Facilities Fund 535	Actuals 2011	Budget 2012	Yr End Est 2012	Budget 2013	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 456,534	\$ 361,721	\$ 361,721	\$ 336,287	\$ (25,434)	-7%
Grants	\$ 57,484				-	0%
Interfund Services (Detail Below)	463,124	534,068	533,461	599,252	65,184	12%
Interest & Other	16,622	10,699	8,000	1,000	(9,699)	-91%
Transfer In-REET 131	-	50,000	-	60,000	10,000	20%
Total Revenues	537,230	594,767	541,461	660,252	65,485	11%
Total Resources	\$ 993,764	\$ 956,488	\$ 903,182	\$ 996,539	\$ 40,051	4%
Expenditures						
Salaries	69,160	75,059	71,119	79,424	4,365	6%
Personnel Benefits	21,974	30,452	28,016	31,169	717	2%
Supplies	22,011	25,200	23,955	25,300	100	0%
Insurance Services	361,389	341,892	334,810	300,250	(41,642)	-12%
Services/Charges*	106,311	95,199	101,897	93,300	(1,899)	-2%
Intgov't Services & Taxes	6,413	7,000	5,859	7,000	-	0%
Interfund Services	-	1,174	1,174	8,785	7,611	648%
Operating Expenditures	587,258	575,976	566,830	545,228	(30,748)	-5%
Projects & Capital Outlay*	44,785	50,000	65	60,000	10,000	20%
Total Expenditures	\$ 632,043	\$ 625,976	\$ 566,895	\$ 605,228	\$ (20,748)	-3%
					Reserve Goal	
Available	(29,921)	(26,009)	(54,406)	4,075	-	
Designated for O&M @ 16%	91,642	6,521	90,693	87,236	87,236	
Designated for Risk Management	300,000	350,000	300,000	300,000	300,000	
Ending Fund Balance	\$ 361,721	\$ 330,512	\$ 336,287	\$ 391,311	\$ 387,236	

Staffing in FTE's	1.32	1.32	1.42	1.42
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2013 Facilities Charge Detail

Operating Fund Charges*	Actual 2011	Yr End Est 2012	Preliminary Budget 2013	Percentage Op Expd**
Municipal Court	\$ 8,109	\$ 10,963	\$ 14,380	2.4%
Administration	16,373	23,758	24,454	4.1%
Finance	29,487	34,884	45,755	7.6%
Police	86,156	110,793	139,724	23.3%
Community Development	14,635	21,533	21,020	3.5%
Parks	10,249	13,186	17,542	2.9%
Street	10,917	13,872	16,893	2.8%
Library	60,210	31,648	-	0.0%
Cemetery	-	-	-	0.0%
Fire	27,136	11,000	-	0.0%
Arts	906	1,179	1,314	0.2%
Pool	5,725	8,229	9,018	1.5%
Property Management	431	553	614	0.1%
Youth Center/Senior Center	45,234	59,506	80,046	13.4%
Golf Course	5,659	7,257	6,888	1.1%
Water	33,503	44,555	54,739	9.1%
Wastewater	47,643	60,097	73,910	12.3%
Natural Gas	19,821	27,430	32,814	5.5%
Solid Waste	16,559	20,034	23,343	3.9%
Expo Center	24,371	32,984	36,798	6.1%
Total Citywide Charges	\$ 463,124	\$ 533,461	\$ 599,252	100.0%

* Charges based on data from insurance documents

** Measures the burden on operating funds and departments

General obligation bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years was \$3,294,500. \$1.5 million of this debt is in the Natural Gas enterprise fund.

General obligation bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued as 20-year serial bonds. General obligation bonds are created by a 60% majority vote of the people and, therefore, financed by a special tax levy; or created by ordinance, adopted by the City Council and normally financed from general fund revenues.

General Obligation Bonds Currently Outstanding & Debt Service to Maturity

<u>Name of issuance</u>	<u>Purpose</u>	<u>Issue date</u>	<u>Maturity date</u>	<u>Interest rates</u>	<u>Debt outstanding</u>
2003 LTGO Cole St	Governmental activities	05/22/03	06/01/18	3.60%	\$ 379,949
2005 LTGO Gas	Business-type	08/01/05	08/01/15	3.50%	670,000
Total general obligation bonds					\$ 1,049,949

Government loans

In 2008 the City drew loan funds for public work trust fund construction loan agreements with the State Department of Community Development and drinking water loans through the Environmental Protection Agency. Loans for governmental activity purposes are financed through the street fund and loans for business-type activity purposes are financed through the water and wastewater funds.

The wastewater fund also has contractual debt owed to the Washington State Department of Ecology. The original amount of the loan was for \$326,663 for effluent disinfection.

<u>Name of issuance</u>	<u>Purpose</u>	<u>Issue date</u>	<u>Maturity date</u>	<u>Interest rates</u>	<u>Debt outstanding</u>
Railroad St PWTF loan	Governmental activities	10/20/95	10/20/14	1.00%	\$ 13,800
Roosevelt Ave PWTF loan	Governmental activities	11/11/96	07/01/16	1.00%	153,906
Water - Waterline Replace PWTF loan	Business-type activities	04/22/98	07/01/18	1.00%	2,637,512
Water - Y Bar SA Acquisition	Business-type activities	10/01/09	10/01/29	1.50%	657,223
Sewer - Expansion PWTF loan	Business-type activities	09/15/03	09/15/23	0.50%	18,845,350
Total other general obligation debt					\$ 22,307,791

Special assessment bonds

The City also issues special assessment debt to provide funds for the construction of water and Wastewater utilities in residential areas without existing infrastructure. Special assessment bonds are created by ordinance, adopted by council and financed by assessment on property owners. Debt service requirements for LID assessment bonds are met by assessments levied against property owners. The City has no financial obligation for defaults by property owners on special assessment debt, except for insuring the funding of the guaranty fund. The assessments are liens against the property and subject to foreclosure.

Special assessment bonds currently outstanding

Name of issuance	Purpose	date	date	rates	outstanding
LID 201 Cole Street	Governmental activities	09/08/04	04/12/16	2.85%	\$ 24,108
LID 101 Warner Avenue	Governmental activities	02/01/06	02/01/18	4.20%	\$ 113,022
LID YBarS	Governmental activities	10/01/11	10/01/28	2.74%	\$ 831,892
Total special assessment debt					\$ 969,022

Special assessment bonds are serial bonds but are called “yearly based on assessments received.” As of December 31, 2011 the City has called bonds ahead of the estimated schedule of redemption. The YBARS LID is a combination of a Drinking Water State Revolving Loan and an interfund investment.

Capital Lease

The City has entered into a lease agreement for financing several pieces of golf course grounds maintenance equipment. The lease agreement qualifies as a capital lease for accounting purposes, therefore, has been recorded at present value of its future lease payments as of the inception date.

Asset	Governmental activities	Year ending December 31	Governmental activities		Total requirements
			Principal	Interest	
Golf Grounds Equipment	298,740.00	2012	59,148	7,795	66,943
Less Accumulated Depreciation	58,759.21	2013	62,007	4,937	66,944
		2014	65,003	1,940	66,943
Total	239,980.79	2015	5,557	22	5,579
Total			\$ 191,715	\$ 14,693	\$ 206,409

Revenue bonds

The City also issued bonds where the government pledged income derived from the acquired or constructed assets to pay debt service. Revenue bonds are created by ordinance, adopted by the City Council and financed from enterprise fund revenues. The original amount of revenue bonds issued was \$10,340,000. The water/wastewater revenue bonds are issued to finance capital projects.

Revenue bonds currently outstanding

Name of issuance	Purpose	Issue date	Maturity date	Interest rates	Debt outstanding
2005 Water/Sewer Refund	Business-type activities	06/30/05	09/01/17	2.60%-4.00%	3,980,000
2005 Water/Sewer Refund	Business-type activities	02/01/11	09/01/30	2.00%-4.50%	5,660,000
Total revenue bonds outstanding					\$ 9,640,000

Capital Request Summary

Project or Item:	Home Fund	Funding Source	2012 Funded	Rollover to 2013	New in 2013	Total 2013	2014	2015
Admin, Finance, DP								
Mitel Phone System Replacement	530	Interfund	15,500	-	-	-	-	-
Eden Upgrades	001	General Fund	37,940	37,940	-	37,940	-	-
Plotter	530	Split	16,000	-	-	-	-	-
Computer Hardware	530	Interfund	11,500	-	28,800	28,800	-	-
CAD/RMS Police Dispatch Replacement	530	REET	2,222,822	-	-	-	-	-
Total			2,234,322	-	28,800	28,800	-	-
Police Department								
VHF Radio Narrowbanding	001	Reserves	111,400	75,746	9,254	85,000	-	-
Patrol Video over IP Pole Camera	001	Reserves	9,400	-	-	-	-	-
Total			9,400	-	9,254	85,000	-	-
Community Development								
482 Wayfinding Signs	001	REET 1	20,000	-	-	-	-	-
Marketing/Economic Development	001	REET 2	10,000	-	-	-	-	-
Total			30,000	-	-	-	-	-
Visitor Center	310	Grants/loan	318,231	318,231	-	349,216	-	-
Parks								
Equipment	001		-	-	-	-	-	-
Park Playground Structures	001	Park Impact Fees	70,000	23,000	27,000	50,000	-	-
Total			70,000	23,000	27,000	50,000	-	-
Aquatic Center								
Machinery & Equipment	170	Reserves	-	-	-	-	-	-
New/Refurbish Starter Blocks	170	Reserves	-	-	6,000	6,000	12,000	-
Diving Board Replacement	170	Reserves	-	-	-	-	16,000	-
Pool Toy Replacement	170	Reserves	5,000	-	-	-	-	-
Variable Drive for Pump	170	Reserves	-	-	-	-	11,000	-
Drain Cover Replacement	170	Reserves	-	-	-	-	-	-
Total			5,000	-	6,000	6,000	39,000	-
Golf Course								
Equipment	190	Lease of Equipment	65,000	-	65,000	65,000	65,000	-
Total			65,000	-	65,000	65,000	65,000	-

Capital Request Summary

Project or Item:	Home Fund	Funding Source	2012 Funded	Rollover to 2013	New in 2013	Total 2013	2014	2015
Public Works								
700 Pavement Management	110	REET 2	-		250,000	250,000	175,000	185,000
Foothills Trail	110	KC Parks Levy	-		84,072	84,072		
725-727 TIB Projects	110	TIB/REET/Impact Fees				625,000		
Stevenson Yerxa Roof	535	Reserves	50,000	50,000		50,000	-	-
Warner Ave - Beringer St to Blake St	110	GF/R1/R2/IM				-	1,329,000	112,800
Improvements per 2006 Comp Water System Plan	110	GF/R1/R2/IM				-	500,000	500,000
Water system improvements	410		-		40,000	40,000		
Wastewater system Improvements	420	Reserves	-			-		
710 Facilities Update	420	Reserves	150,000	150,000				
717 Monroe-Wells Haz Pipe replacement	430	Reserves	-			-		
Natural Gas System Maint & Improvements	430	Reserves	-	-	265,000	265,000		
Cart Replacement	440	Reserves	-			19,250		
Total			200,000	200,000	639,072	1,333,322	2,004,000	797,800
Exposition Center								
Building Improvements & Machinery	490	Expo	-		50,000	50,000	-	-
Exterior Paint Exhibit Hall, Activity Hall, Admin Bldy	490		30,415			-		
Fieldhouse Exterior Maintenance	490		34,800			-		
Reader Board/Signage for Expo Center	490					-	20,000	
Picnic Table and Bleacher Replacement	490					-	20,500	
Motorized Card and Forklift	490		8,000			-		
Turf	490	158/Grants	-			-	-	-
Total			73,215	-	50,000	50,000	40,500	-
ER&R								
Replace 1992 Ford Ranger	520	Reserves	22,700			-	-	-
Replace 1992 Ford Taurus	520	Reserves	27,000			-		
Replace 1 ton Dump Truck	520	Reserves	36,800			-		
Replace 1994 Chevy 3/4 ton Pickup	520	Reserves	22,800			-		
Replace 2000 Chevy 3/4 ton w/ Service Body	520	Reserves	32,800			-		
Replace 2002 Peterbilt truck/w rear-loader	520	Reserves	237,000			-		
Replace 2003 PD Crown Vic	520	Reserves	38,000			-		
Replace 2005 PD Crown Vic	520	Reserves	38,000			-		
Replace #284 Patrol Car	520	Reserves			40,000	40,000		
Replace #288 Patrol Car	520	Reserves			40,000	40,000		
Replace gas utility service Truck	520	Reserves			38,000	38,000		
Replace line maintenance 1-ton truck	520	Reserves			40,000	40,000		
Electronic scanner for diagnosis	520	Reserves			6,000	6,000		
On Vehicle brake lathe	520	Reserves			11,000	11,000		
Total			455,100	-	175,000	175,000	-	-
Grand Total			3,005,168	541,231	825,126	1,967,338	2,148,500	797,800

Agency Funding History and Requests for 2013

	2009 Funded	2010 Funded	2011 Funded	2012 Funded	2013 Agency Requests	2013 Recommendation	2013 Budget
Community Development Chamber of Commerce	25,000	12,500	-	10,750	20,000	10,000	10,000
Greenriver CC	5,000	5,000	-	4,000	4,000	4,000	4,000
Stars & Stripes (ECEP)	5,000	-	-	-	-	-	-
Enumclaw Rotary	2,000	-	-	-	-	-	-
Human Services Auburn Youth Services*	72,100	50,100	15,000	25,000	70,000	14,300	35,000
KCSARC	5,000	4,000	1,000	1,000	2,000	1,000	1,000
Plateau Outreach	17,000	20,000	15,000	15,000	25,000	25,000	25,000
YWCA	2,000	2,000	1,000	1,000	4,000	1,000	1,000
K.I.D.S. Base	5,000						
Partnership for Youth Justice					700		
Total Funding	\$138,100	\$93,600	\$32,000	\$56,750	\$125,700	\$55,300	\$76,000

* Auburn Youth Facility Cost; \$35,232

Rental Subsidies 2012

	Chamber of Commerce	Arts Alive!
Market Value	9,000.00	12,000.00
City Subsidy	(6,000.00)	(7,500.00)
Rent & Leasehold Tax (12.84%) Owed	\$ 3,385.20	\$ 5,077.80

Employee FTE's by Position, Department/Fund Allocation
2013 Budget As of December 31, 2012

Updated 1/10/13 JB

Department/Fund - FTE Count	Court 120	Admin 031	Finance 040	Police 060	CD/ Plan 072	Blding 073	Parks/Rec 082 083	Civil Service 093	Streets 110	Cultural Prgms 084	Pool 170	Senior Center 085	Golf 190	Water 410	Sewer 420	Gas 430	Solid Waste 440	Expo Center 490	Equip Rental 520	IT 530	Facilities 535	Total	
Court - 2.2																							
Court Administrator	1.00																						1.00
Court Clerk II	1.00																						1.00
Bailiff	0.20																						0.20
Administration - 2.50																							
City Administrator		1.00																					1.00
City Clerk		1.00																					1.00
Department Secretary		0.50																					0.50
Finance 7.0																							
Finance Director			1.00																				1.00
HR Analyst			1.00																				1.00
Accounting Tech III/Payroll			1.00																				1.00
Accounting Technician III			1.00																				1.00
Accounting Technician II			2.00																				2.00
Administrative Clerk II			1.00																				1.00
Information Services 2.0																							
Manager of Information Services																						1.00	1.00
Media Services Coordinator																					1.00		1.00
Civil Service .10																							
ECSC Secy & Examiner								0.10															0.10
Police - 31.0																							
Chief				1.00																			1.00
Police Captain				1.00																			1.00
Sergeant				4.00																			4.00
Officers				11.00																			11.00
Detective				1.00																			1.00
Jail Sergeant				1.00																			1.00
Corrections Officer/Jailer				5.00																			5.00
Communications Supervisor				1.00																			1.00
Comm Officer/Dispatcher				5.00																			5.00
Records Specialist				1.00																			1.00
Community Development - 3.5																							
Community Development Director					1.00																		1.00
Building Official (Vacant)																							-
Assistant Planner					1.00																		1.00
Assistant Planner (Vacant)																							-
Department Secretary					1.00																		1.00
Department Secretary					0.50		0.25		0.05					0.08	0.08	0.04							1.00
Parks 2.25																							
Parks & Rec Director (Vacant)																							-
Parks & Recreation Supervisor							1.00																1.00
Parks Dept Secretary (Vacant)																							-
Facility Manager							0.10	0.10	0.15	0.05		0.10			0.15		0.15					0.20	1.00
Parks Maintenance Worker							0.80			0.20													1.00
Golf 2.10																							
Golf Course Coordinator													1.00										1.00
Golf Course Worker-Lead													1.00										1.00
Subtotal page 1	2.20	2.50	7.00	31.00	3.50	-	1.35	0.90	0.10	0.20	-	0.25	-	2.10	0.08	0.23	0.04	0.15	-	-	2.00	0.20	53.80

Department/Fund - FTE Count	Court 120	Admin 031	Finance 040	Police 060	CD/ Plan 072	Blding 073	Parks/Rec 082 083	Civil Service 093	Streets 110	Cultural Prgrms 084	Pool 170	Senior Center 085	Golf 190	Water 410	Sewer 420	Gas 430	Solid Waste 440	Expo Center 490	Equip Rental 520	IT 530	Facilities 535	Total	
Expo 3.0																							
Expo Mktg & Events Mgr																			1.00				1.00
Expo Center Mtnc Lead																			1.00				1.00
Expo Event Worker																			0.50				0.50
Expo Event Worker																			0.50				0.50
Pool 1.25																							
Aquatics Coordinator											1.00												1.00
Arts Commission - .34																							
Arts Coordinator										0.34													0.34
Senior Center - 2.62																							
Senior Center Director												1.00											1.00
Recreation Program Asst												0.75											0.75
Van Driver												0.47											0.47
Office Assistant												0.40											0.40
PW Admin/Engineers -																							
Public Works Director									0.10					0.20	0.20	0.20	0.10		0.10			0.10	1.00
Civil Engineer III/Stormwater															1.00								1.00
Civil Engineer I/Transportation									1.00														1.00
Senior Engineer Tech									0.10					0.30	0.30	0.30							1.00
Civil Engineer III Water														0.80		0.20							1.00
Administrative Assistant									0.05					0.25	0.05	0.25	0.05		0.25			0.10	1.00
Shops Operation -																							
Operations Manager (Vacant)																							-
Department Secretary									0.02					0.10	0.050	0.330	0.330		0.150			0.02	1.00
Street Fund - 3.77																							
Street Worker									1.00														1.00
Water Utility - 8.03																							
Water Worker-Lead														1.00									1.00
Water Worker														3.00									3.00
Meter Reader														2.00									2.00
Wastewater Utility - 6.93																							
Supervisor															1.00								1.00
Line Maintenance Lead									0.50						0.50								1.00
Line Maintenance Worker									0.50						0.50								1.00
Wastewater Operator															2.00								2.00
Wastewater Lead															1.00								1.00
Natural Gas Utility - 7.22																							
Gas Utility Manager														0.20		0.80							1.00
Gas Supervisor																1.00							1.00
Gas Tech PC																1.00							1.00
Gas Tech Corr																1.00							1.00
Gas Tech Weld																1.00							1.00
Gas Worker (Unfilled)																1.00							1.00
Solid Waste Utility - 5.03																							
Solid Waste Worker																		4.00					4.00
Rover									0.30					0.10	0.10	0.10	0.40						1.00
Equipment Rental - 2.5																							
Mechanic Supervisor																				1.00			1.00
Mechanic																				1.00			1.00
Facilities Fund - 1.42																							
Facilities Maintenance Worker																						1.00	1.00
Subtotal page 2	-	-	-	-	-	-	-	-	-	3.57	0.34	1.00	2.62	-	7.95	6.70	7.18	4.88	3.00	2.50	-	1.22	40.96
GRAND TOTAL	2.20	2.50	7.00	31.00	3.50	-	1.35	0.90	0.10	3.77	0.34	1.25	2.62	2.10	8.03	6.93	7.22	5.03	3.00	2.50	2.00	1.42	94.76

GLOSSARY OF BUDGET TERMS

The following are definitions for common terms found in budget summary statements, as well as an explanation of financial terms found in this budget document.

<i>Accrual Basis</i>	The accrual basis of accounting is used in proprietary (enterprise and internal service) and non-expendable trust funds. Under it, transactions are recognized when incurred. "When" cash is received or disbursed is not a determining factor.
<i>Annual Operating</i>	Funds which have their budgeted appropriations lapse at the end of the <i>Budgeted Funds</i> fiscal year.
<i>Appropriation</i>	An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period, though multi-year appropriations can be established for capital project and other special purpose funds. Multi-year appropriation authority remains in effect until the amount appropriated has been totally expended or until the fund, program, or project is closed because its assigned purposed has been changed or accomplished.
<i>Assessed Valuation</i>	The estimated value placed upon real and personal property by the King County Assessor as the basis for levying property taxes.
<i>B.A.R.S.</i>	The State of Washington prescribed <u>Budgeting, Accounting, Reporting System</u> Manual for which compliance is required for all governmental entities in the State of Washington.
<i>Benefits</i>	Employer contributions paid by the City as part of the conditions of employment. Examples include health/dental insurance, state public employees retirement system, city retirement system, and employment security.
<i>Bond (Debt)</i>	A written promise to pay (debt) a specified sum of money (called principal <i>Instrument</i> or face value) at a specified future date (called the maturity date) along with periodic

interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Budget A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

Budget Amendment A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at the fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120). The City Administrator is authorized to make budget amendments between organizations of the same fund, as long as there is no change in the total budget for that fund.

Budget Calendar The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

Capital Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A fixed asset is a tangible object of a long-term character which will continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. A capital asset must exceed \$1,000 in cost and have an expected useful life expectancy of 12 months. For purposes of this definition, a "fixed asset" includes a group of items purchased together that will be used "for a single purpose" and which could not be used effectively by themselves.

Capital Facilities A capital facilities plan includes an inventory of existing facilities, a forecast *Plan of* future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues and time schedules for each capital improvement project. In compliance with the Growth Management Act legislation within the State of Washington, the City is preparing such a plan.

<i>Capital Improvement Program</i>	A plan for capital expenditures to be incurred each year over a period of five or more future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.
<i>Certificates of Participation</i>	A certificate of participation represents a divided share of a lease that is assigned or marketed to investors. These debt instruments typically represent general obligation debt but can also be issued by enterprises.
<i>Contingency</i>	A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.
<i>Debt Service</i>	Payment of interest and repayment of principal to holders of the City's debt instruments.
<i>Department</i>	An organizational unit usually within a fund, though in a broader sense, a department can encompass more than one fund. Departments can be further segregated into Divisions.
<i>Depreciation</i>	(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charges as an expense during a particular period.
<i>Expenditures/ Expenses</i>	Where accounts are kept on the modified accrual bases (expenditures) or accrual basis (expenses) of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.
<i>Fund</i>	n 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 which are segregated for the purpose of carrying on specific activities or attaining certain objectives. See the fund divider pages for specific fund category definitions.

<i>Fund Balance</i>	The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. An undesignated fund balance reflects historical receipts less historical expenditures in non-proprietary funds. Since all designated and reserved resources have been removed or deducted in arriving at the year-end undesignated fund balance, this value is available for budgetary appropriation.
<i>General Obligation Bonds</i>	Bonds for which the full faith and credit of the insuring government are pledged for payment.
<i>Growth Management Act</i>	Legislation enacted in 1990 by the State Legislature requiring that all jurisdictions in the larger counties adopt new comprehensive plans by the end of 1993. This was enacted due to the enormous growth experienced in the State and the lack of uniform guidance for related development. This Act further specified that all plans conform to a broad set of guidelines set out by the State and that they be compatible with the guidelines of both the parent county and neighboring jurisdictions. Eight specific elements, including concurrency, are required to be included in every comprehensive plan. Concurrency requires that infrastructure be available at the same time as new development.
<i>Interfund Services</i>	Payments for services rendered made by one City department or fund to another. Internal Service Fund billings are included in this category.
<i>Interfund Transfers</i>	Contributions from one city fund to another in support of activities of the receiving fund. Equity transfers to internal service funds in support of "first time" asset acquisitions are included.
<i>Intergovernmental Services</i>	Services purchased from other governmental agencies, and normally includes types of services that only government agencies provide.
<i>Modified Accrual Basis</i>	The modified accrual bases of accounting is used in governmental funds (general, special revenue, debt service, and capital project funds), and in expendable trust and agency funds. Under it, revenues and other financial resources increments are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when they

are incurred (bring forth a liability). The City budgets all funds on the modified accrual basis.

<i>Multi-Year Budgeted Fund</i>	A fund that is not part of an annual operating budget since it is budgeted on a multi-year or project oriented basis. The appropriation authority for these funds remains in effect until totally expended or the project has been changed or completed.
<i>Object</i>	As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples include personal services, contractual services, and material and supplies.
<i>Reserve</i>	An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.
<i>Resources</i>	Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.
<i>Retained Earnings</i>	An equity account reflecting the accumulated earnings or a proprietary (internal service or enterprise) fund. In this budget document, the balance derived excludes asset depreciation expenditures. When depreciation is charged to user organizations, as in internal service funds, the cash balance remaining (ending retained earnings) therefore includes the asset replacement reserve being accumulated.
<i>Revenue</i>	Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeitures, interest income and miscellaneous revenue.
<i>Revenue Estimate</i>	A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.
<i>Salaries and Wages</i>	Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime, temporary help, and car allowances.

*Services and
Charges*

Services acquired from and fees/payments made to vendors. These include printing, publications, auditing, police protection, street maintenance, public health programs, office rent, telecommunications, and social welfare programs.

Supplies

Items used to deliver services, such as office supplies, short-lived minor equipment with no material value, periodicals and books and generic computer software.

User Fees

The payment of a fee for direct receipt of a public service by the person benefitting from the service.