

CITY OF ENUMCLAW

2014

BUDGET

Prepared by the Finance Department

Cover design by Bryson Michael

Proceedings of The Council of The Town
of Enumclaw. at its regular meeting

May 6, 1913.

The Council was called to order
by Mayor John W. Blake.

Present

John W. Blake

Mayor

Archie Smith

Councilman

L. A. Dibley

"

R. D. Taylor

"

A. C. Johansen

"

N. C. Christensen

"

Minutes of previous meeting read
and on motion approved.

Clerks report on finances showed
a balance in treasury of 5535.79

The following bills were presented
and on motion allowed.

O. E. Magnuson. Salary apr.	1500
T. C. Smith " "	2500
J. M. Jones, Teaming + work on streets	2900
Taylor Bros, Tools + Hardware	1870
B. E. + S. Co., Supplies	55
Oliver Dibley, Labor	675
Elmer Moss "	450
Enumclaw Herald printing	650

Communication of E. L. Robinson concern-
ing water power for electric light pur-
poses, was read and on motion of Smith
seconded by Taylor ordered laid over
until next meeting.

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January 13, 2014

2014 BUDGET TRANSMITTAL

Dear Honorable City Council Members and Citizens of Enumclaw:

I am happy to transmit to you my proposed city budget for the year 2014. This budget reflects a continual process over the past three years transforming city operations to achieve financial stability in response to the economic downturn and the very slow recovery of our city and Puget Sound region. The organizational changes made since 2010 ensured that city government lives within its means. Stability and core services continue to be our focus and goal.

Our budget estimates are conservative but allow us to keep core services staffed to reasonable service levels, avoiding overtime, reduced morale and contract expenditures associated with cutting staffing too deeply. We can avoid drastic cuts in levels of service that would be imminent if an overly optimistic revenue projection is assumed.

During the past three years another area of our community that has fallen upon extremely difficult times are the areas associated with human services. When the economy is down and less revenues are available unfortunately those areas of service are greatly hindered in their abilities to meet increasing demands. Economic improvement is slowly underway and I will bring forward in 2014, to council, a policy that would allow for a specific percentage of the general fund to be set aside each year to offer aid to human service needs which in turn will allow those local organizations to begin to build their “rainy day” fund.

It is this balance of revenue and service level that we seek to provide on behalf of our citizens. It is important to acknowledge staff and city employees and thank them for their dedication, patience and willingness to take on extra tasks and work with less through these arduous economic times.

Looking forward into 2014 the General Fund now experiences the “new normal” of property tax revenue and the reality of dramatically reduced state shared revenues. While it was necessary to implement new business models to preserve service levels, the recent annexations into King County Fire District 28 and the King County Library System have reset the city’s property tax levy from nearly \$2.2 million to less than \$1.4 million. The General Fund now relies more heavily on sales and utility tax

revenue, both of which declined during the Great Recession. Despite this, we see signs of a slow recovery in commerce as monthly sales tax revenues gradually inch towards pre-recession levels and utility tax revenues remain stable overall. We anxiously await an uptick in construction activity as this remains the most obvious signal that economic recovery is truly underway. Several subdivisions have received preliminary approval in the last few years but actual inventory of finished lots is extremely low and stands as a reminder of the financial challenges we face as a community.

Capital project funding continues to struggle due to lack of new construction and property sales. The decline of Real Estate Excise Tax (REET) revenue has stabilized, but is not sufficient to accomplish any significant capital improvements to our aging infrastructure. Impact fee revenue is virtually non-existent as are capital facilities charges for water and sewer. Unfortunately, existing water and wastewater ratepayers continue to shoulder the burden of debt for increasing the capacity of those systems in anticipation of future growth. Any increase in development activity will have a positive effect on utility rates.

City Council will change significantly in 2014 with the addition of four new members and I am optimistic your new council will implement key economic development strategies associated with a “unified vision” that will place our city in the best possible position of financial stability therefore achieving long term sustainability. It is imperative the work of the Enumclaw Transportation Benefit District quickly develop and champion a long-term sustainable revenue source that will allow all users of our road systems to contribute to this fundamental core service of street pavement maintenance. Though insufficient city revenues exist to address our street maintenance and preservation needs, city staff continues to pursue state and federal grants as the best currently available funding source and will continue to utilize available grants in the future to offset costs to taxpayers. Fortunately, the Public Works Department was successful in obtaining a \$507,000 grant from the Transportation Improvement Board for resurfacing the southern two-thirds of Semanski Street in 2014.

The Economic Development Task Force that I assembled in June 2012 produced a draft report of their recommendations for public review in July 2013. Once this final process is complete a written comprehensive strategic plan will be presented to council in January 2014. I applaud the efforts of the task force members, each of which represent a successful local business and volunteered their time to develop strategies to improve the city’s economy.

Mayor's recommendations to the task force are:

- Recruitment of living wage business opportunities into our area.
- Work collaboratively with Chamber of Commerce implementing a "Shop Local" market campaign and the Enumclaw Courier Herald publishing a visitor/residence guide
- Implement a plan between public/private sector addressing future redevelopment and enhancement of underutilized city properties
- Implement policy setting aside a specific percentage of annual general fund revenue for capital projects in future budgets.

In 2014 city staff will undertake a major update of the city's 2005 Comprehensive Plan. This is yet another opportunity to enhance our economy and implement strategies of the task force.

The 2013 major overhaul of permitted land uses within our zoning districts has already been well received as a more business friendly model ... as a new brewery is scheduled to open soon and a downtown distillery is in the planning stages. Without these code changes, both of these businesses faced expensive and time consuming processes with an uncertain conclusion which could equate to loss of potential new business in these rapidly expanding markets.. This land use code update required many hours over many months of city staff, Planning Commission and public review. These code changes adopted by the City Council will keep Enumclaw a business-friendly community.

Enumclaw is truly unique in Southeast King County, with a strong sense of community amid wide-open vistas and a small-town atmosphere that has existed for over 100 years. I am excited about our opportunities that lie ahead to make our great city ever better in its next hundred years and I look forward to working with the City Council and citizens to implement the 2014 budget.

Respectfully,

Mayor Liz Reynolds

2014 BUDGET OVERVIEW

Budget Context

The 2014 Budget continues to reflect 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 \$11,387,635. The capital budget is \$361,480. The total budget of all city funds is \$41,841,854.

Budget Goals

The following goals guided the development of the 2014 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.

Economic Outlook

The Puget Sound regional economic forecast continues to be favorable as we move into 2014. The fastest growing sector is retail sales, which is expected to reach growth rates comparable to the late 1990's. The increase is partly due to a low inflation rate, as well as regional unemployment decline, personal income rise, and population increases. Enumclaw has experienced strong growth in sales tax in 2013 and expects a similar annual sales tax in 2014.

The Puget Sound housing market continues to increase, with home sales having rebounded 50% from their lows, while home prices have bounced back by 15%. Forecasts predict in 2014 that sales will increase by 6% and prices by 8%. Based on historical trends, Enumclaw is expected to be on the tail end of this growth due to the economic activity needed to impact the Plateau.

Despite the sluggish local economy there is room for optimism as The Mint reopened under new ownership and Jackson's restaurant opened at the prominent location of Cole & Griffin. Further, Helac undertook a major expansion to their current site and employment growth in the manufacturing sector continues to grow with both Helac and Hill Aerospace.

Revenue Outlook

The 2014 budget assumes limited growth in the local economy and thus revenue projections are assumed to be essentially the same as 2013 year-end projections.

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 2014 assessed value of \$980,681,573 is about \$11m higher than in 2013 (\$969,470,464). The budget includes the Council authorized property tax levy with the 1% increase allowed by state law and increases due to new construction. Correspondingly, the property tax levy rate would be \$1.4207 per \$1,000 assessed value, slightly higher than the \$1.3865 of 2013. Since the recommended levy rate is lower than the maximum statutory levy, there is \$466,185 in unused or "banked" available taxing capacity.
- 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 \$1.95M in 2014 or \$100,000 more than forecasted in the 2013 budget. The 2013 receipts did surprisingly well at \$1.99M. Car sales, the largest contributor of sales tax, have increased since 2012 and are expected to hold steady or slightly increase in 2014.
- Utility Taxes: The city imposes utility taxes on all of its utilities. There is no significant change between 2013 and 2014 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 important 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.

Developer paid impact fees (assessed on new construction) for parks and transportation have plummeted over the past few years. The City collected nearly \$105,000 in 2011; in 2014 it expects to collect just \$17,000. Building permit fees are down 66% since 2010, but have stabilized and are projected to remain steady for 2014.

Other Revenue Sources: There are several revenue sources that were affected in 2013 that will continue to have a negative impact on the 2014 budget. State shared revenues, specifically liquor tax and profits were in part withheld by the state. The state in 2014 will continue to hold back these tax sources resulting in a \$63,000 reduction to the General Fund. Enumclaw total jail revenue increased approximately \$48,000 in 2013. Board of prisoner revenue is expected to remain at the same level, while the newly instated work-release program has significantly increased revenues, leading to \$45,000 higher revenue for the jail than in the 2013 budget. The city continues to seek new contract jurisdictions.

Expenditures

In general, expenditures continue to grow at a rate roughly equal to inflation (1.3% vs 2013 CPI=1.6%) on the cost of services and supplies used in the delivery of city services. Although the City realized employee cost savings via its 2012-2013 collective bargaining agreements, the growth in employee cost, particularly health care premiums, continues to be of long term

concern. The budget includes cost-of-living-adjustments (COLA) of 1.5% for non-represented staff and AFSCME employees and 3% for police. Labor negotiations produced three-year contracts that have employees paying for a higher percentage of health care premiums for spouses and dependents.

General Fund

2014 General Fund (GF) operating revenues are \$7,590,787. General Fund operating expenditures are \$7,975,627. Ending Fund Balance (reserve) is \$985,686.

The 2014 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 critical IT projects; 4) exceed the GF 8% reserve policy; and 5) make a contribution to the LEOFF Liability fund.

The General Fund will continue to be under pressure until such time as there is:

- A significant increase in GF revenues, OR
- A significant decrease in GF expenditures, OR
- A combination of both, but to lesser extents

Cost cutting measures and efficiency efforts are important but cannot ultimately overcome the combination of lower GF revenues and increasing expenditures. Staffing in most departments is at or below critical levels and further reductions in personnel will have a significant impact on service levels.

Utilities

The City's utilities are relatively stable. A modest 2% rate increase in Solid Waste was enacted to meet our reserve policy and in anticipation of a King County disposal rate increase in 2015. The Gas utility is in the best financial shape with adequate fund balances and reserves. Strategic hedging transactions for winter gas supply have enabled the utility to avoid a rate increase. 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. The Water Utility does meet its reserve requirement. The reserve amount in Wastewater is insufficient to buffer the customers against future rate increases or provide for capital funding. Annual rate adjustments of 0.6% (based on CPI-U released for October) for the Water and Wastewater utilities go into effect in January.

Organizational Changes

The organization moves into 2014 with the following conditions noted:

- The Building Official position will remain unfilled. The current contract with the City of Auburn for building permit services includes set office and inspection hours. This level of service is commensurate with the level of permit activity.

- Fire Marshal Services – Fire Marshal Services will continue to be provided via contract with Fire District No. 28. Services will be provided in 2014 under an interlocal agreement for services.
- The Administration Secretary position was eliminated. The current part-time (0.5 FTE) Administration Secretary and part-time (0.5 FTE) police Administrative Assistant will become full-time in Police Administration.

2014 Budget Initiatives:

In addition to all of the services afforded through the 2014 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 2014 budget does contains the \$507,000 TIB grant and \$97,000 of REET funds to complete the resurfacing of Semanski Street from Elmont Avenue to SR 410, but only due to the success in obtaining the grant. A permanent funding solution is still needed. Staff will continue to work with the Transportation Benefit District to pursue funding. There are funds in the budget for an election if needed.
- c) Welcome Center Project – Complete the construction phase of the project.
- d) Comprehensive Plan Update – First major update to the city’s Comprehensive Plan since 2005.
- e) Support for IT – Information Technology (IT) has become critical to each city department and function. Employees are able to do more and communicate faster than two decades ago. This comes at a cost however. Investment in IT through the DP fund is essential to maintaining current employee efficiency.

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

- By Fund Type & Source/Use Type – view the City as a whole by fund type and source/use type.
- Sources & Uses Annual Comparisons – view change in activity by year.
- Graphs of Sources & Uses – a visual look for the City and General Fund.
- Sources by Fund & Year – view change in activity by year.
- Uses by Fund & Year – view change in activity by year.
- Changes in Ending Fund Balances – impact of budget decisions on reserves.
- 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.

Strategic 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	Kyle Diercks	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	Chris Searcy	Administration	csearcy@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
Acting Director	Scott Woodbury	Public Works	swoodbury@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
Kevin Mahelona
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
Kyle Diercks

Public Safety

Chance LaFleur, Chair
Jim Hogan
Kyle Diercks

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

Patricia Doyle

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

Bette Zech

Jodine Burke

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

Maria Reichert

Aaron Brenner

Marshall Gutierrez

Jon Pritchow

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

Mike Sando

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

Kim Sales

Sara Stratton

David Loney

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."

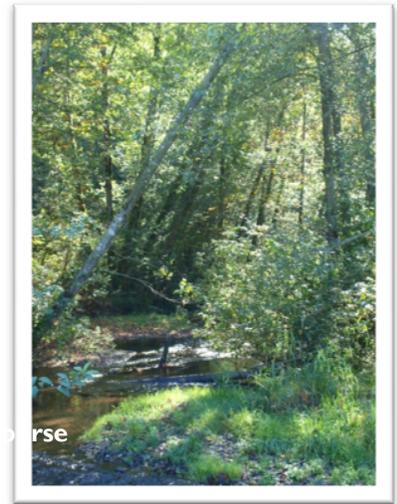
The **modified accrual** basis of accounting is the accrual basis adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, i.e., when the related funds become both "measurable" and "available" 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

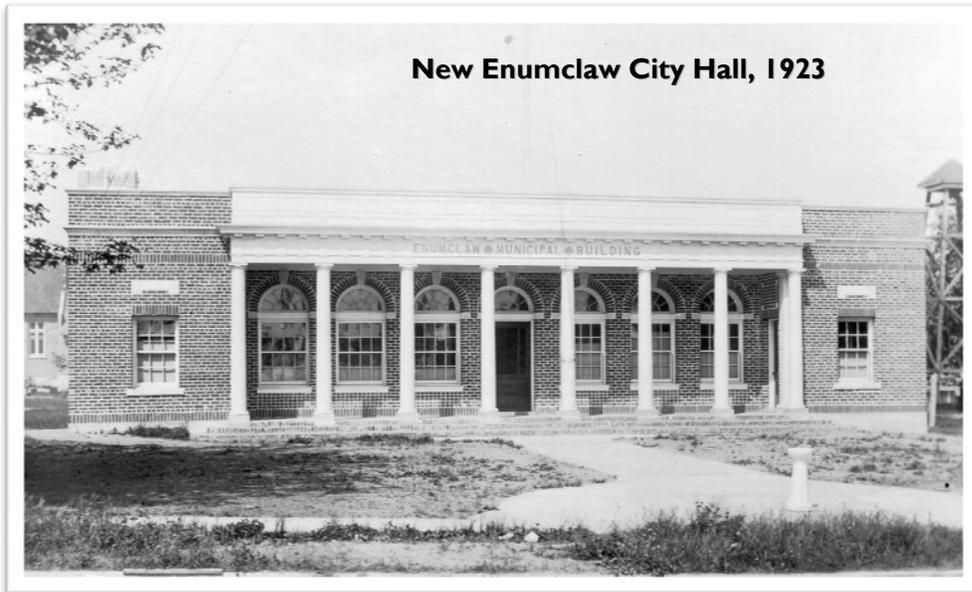
Scope of Budget - Annual appropriated budgets are currently adopted for the general, special revenue, debt service, capital project, enterprise, internal service and fiduciary funds on the modified accrual basis of accounting. Construction funds are budgeted on a multi-year basis. For governmental funds, 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.



2014 BUDGET CALENDAR

Scheduled	Tasks	Legal Deadlines, Requirements
Week of September 2-6 City Administrator	Meetings with Department Heads to review budget status and make required adjustments.	
Monday September 23 Finance Director	Estimated revenues to Council	1 st Monday in October
Thursday October 3 City Clerk	Send notice to newspaper of Public Hearing on revenue sources, on October 28.	Prior to voting on ordinance
	Send notice to newspaper of Property Tax Levy (<i>with estimated amount</i>) Public Hearing dates (10/28, 11/12, 11/25), publish Wednesday October 9 & 16	
	Send notice to newspaper of Budget Workshop meeting dates, publish October 9 & 16	
	Send notice to newspaper that Preliminary Budget is in Clerk's office, publish October 9 & 16	Publish 1/week, 2 conseq wks 1 st 2 weeks in Nov
Monday October 7 City Administrator	Preliminary Budget, including the Budget Message, filed with City Clerk	Sixty days before year end
Monday October 7 Finance Director	Preliminary Budget published and available to the public in Clerk's Office	6 weeks prior to year end
Thursday October 24 City Clerk	Send notice to newspaper for Preliminary Budget Hearings (11/12, 11/25), publish October 30 & November 6	Publish 1/week, 2 conseq weeks
Monday October 28 Council Meeting	<u>First</u> Public Hearing on revenue sources, including setting Property Tax Levy	Prior to voting on ordinance
	<u>First</u> Reading of the Property Tax Levy Ordinance	
Wednesday October 16 1 st Council Workshop 7pm	<u>Budget Review</u> – Overview, Council, Administration, Finance, Legal, Police, Municipal Court	
Wednesday October 23 2 nd Council Workshop 7pm	<u>Budget Review</u> Community Services, Outside Agencies, Parks, Expo Center, Community Development, General Fund Subsidies	
Wednesday October 30 3 rd Council Workshop 7pm	<u>Budget Review</u> - Public Works, Capital & Significant Expenditures, Interfund Charges	
Wednesday November 6 4 th Council Workshop 7pm	<u>Budget Review</u> - Citywide Summary, Review & Council Discussion	

Scheduled	Tasks	Legal Deadlines, Requirements
Tuesday November 12 Council Meeting	<u>First</u> Public Hearing on Preliminary Budget	1 st Monday in December
	<u>Second</u> Public Hearing on Property Tax Levy <u>Second</u> Reading of Property Tax Levy Ordinance	
Monday November 25 Council Meeting	<u>First</u> Reading of Budget Ordinance <u>Second</u> & Final Public Hearing on Preliminary Budget <u>Third</u> & Final Public Hearing on Property Tax Levy <u>Third</u> Reading/Adoption of Property Tax Levy Ordinance (<i>Due to King County Council & Assessor by November 30</i>)	November 30+ November 30
Monday December 9 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. 2540

AN ORDINANCE OF THE CITY OF ENUMCLAW, KING COUNTY, WASHINGTON, AMENDING ORDINANCE NO. 2535, LEVYING THE GENERAL TAXES FOR THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2014, 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 2014 as set forth in the Mayor's Preliminary Budget; and

Whereas, the City Council of Enumclaw held public hearings on October 28, 2013, November 12, 2013 and November 25, 2013, and heard and duly considered relevant evidence and testimony regarding an increase in property tax revenues from January 1, 2014 to December 31, 2014; and

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

Section 1: The property tax levy for collection in 2014 is \$1,393,266 which is an increase of 1.77% or \$23,778 from the previous year, in addition to revenue resulting from new construction, improvements to property, any increase in the value of state-assessed property, 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. This amount is not greater than the amount the City could levy under RCW 84.545.092.

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

Ordinance No. 2540
Draft No. 1
Draft Date: January 13, 2014
Ordinance Requested By: Finance Director
Page 1

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 five days from and after its passage, approval, and publication.

Mayor Liz Reynolds
Introduced: _____
Passed: _____
Approved: _____
Published: _____

ATTESTED:

Meredith Shirey
City Clerk

APPROVED AS TO FORM:

Michael J. Reynolds
City Attorney

Ordinance No. 2540
Draft No. 1
Draft Date: January 13, 2014
Ordinance Requested By: Finance Director
Page 2

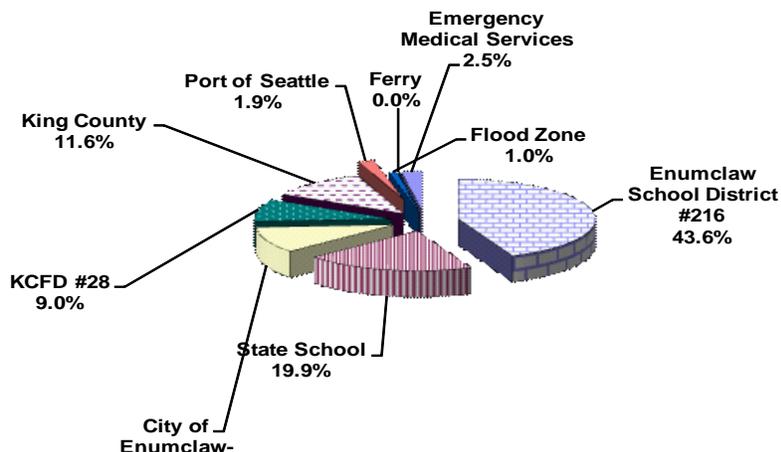
Property Taxes and Enumclaw

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.

Agency/Taxing District	Tax Rate	% Of Total
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%

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.

	2014	2013
PY Levy Actual Levy	\$1,344,237	\$1,341,472
New construction and adjustments	25,251	2,765
1% increase and/or IPD	<u>23,778</u>	<u>0</u>
Regular Levy Base	<u>1,393,266</u>	<u>1,355,098</u>
Total Levy Request	<u>1,393,266</u>	<u>\$1,341,472</u>

Assessed Value	\$980,681,573	\$969,470,464
----------------	---------------	---------------

Rate:

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

2014 Rate: \$1,393,266/(\$980,681,573/1000) =1.4207

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

Pool Levy (16 cents/1000)	\$156,909	\$158,557
Levy Available to General Fund	<u>1,236,357</u>	<u>1,185,680</u>
Total Levy	<u>\$1,393,266</u>	<u>\$1,344,237</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

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. 2534

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ENUMCLAW, WASHINGTON, ADOPTING THE ANNUAL OPERATING BUDGET FOR THE YEAR 2014, 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 12th and November 25th, 2013, 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 2014 Operating Budget. The annual operating budget of the City of Enumclaw, Washington, for the year 2014, 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 2014 as set forth herein, are:

Finance No.: 2534
Draft No: 3
Draft Date: December 9, 2013
Requested By: Finance Director

2014 Budget

General Governmental Operating Funds	Beginning Reserves +	Revenues =	Funds Available -	Expenditures =	Ending Reserve
General (001)	\$ 1,662,726	\$ 7,709,787	\$ 9,372,513	\$ 8,386,827	\$ 985,686
Contingency (001.101)	317,894	1,500	319,394	-	319,394
Property Management (001.180)	1,589,527	86,200	1,675,727	65,947	1,609,780
Golf (001.190)		20,000	20,000	89,720	(69,720)
Total General Fund	<u>3,570,148</u>	<u>7,817,487</u>	<u>- 11,387,635</u>	<u>- 8,542,494</u>	<u>2,845,141</u>
Special Revenue Funds					
Street (110)	29,640	1,367,440	1,397,080	1,363,253	33,827
Lodging Tax (115)	21,268	6,100	27,368	15,000	12,368
2nd 1/4% REET (130)	188,215	50,750	238,965	162,984	75,981
1st 1/4% REET (131)	158,944	50,750	209,694	97,643	112,051
Seized Assets (150)	19,759	16,100	35,859	35,000	859
Jail Administration Group (154)	93,173	500	93,673	-	93,673
Drug Ed & Enforcement (156)	33,992	3,940	37,932	5,000	32,932
Impact/Mitigation (158)	92,532	17,370	109,902	-	109,902
Pool (170)	42,301	468,088	510,389	491,918	18,471
Total Special Revenue Funds	<u>679,825</u>	<u>1,981,038</u>	<u>- 2,660,863</u>	<u>- 2,170,798</u>	<u>490,065</u>
Debt & Endowment Funds					
2003 Limited GO Redemption (213)	1,421	65,810	67,231	65,809	1,422
LID Debt Cole & Warner (215)	135,800	78,213	214,013	95,334	118,679
LID Guaranty (230)	110,705	1,200	111,905	-	111,905
Schlotfeldt Endowment (621)	30,997	150	31,147	-	31,147
Lafromboise Memorial Trust (722)	125,102	600	125,702	-	125,702
Cemetery Endowment (701)	418,080	8,800	426,880	-	426,880
Total Debt & Endowment Funds	<u>822,105</u>	<u>154,773</u>	<u>976,878</u>	<u>161,143</u>	<u>815,735</u>
Construction Funds					
Welcome Center Const (310)	<u>337,722</u>	-	<u>337,722</u>	<u>337,722</u>	<u>0</u>
Total Construction Funds	<u>337,722</u>	-	<u>337,722</u>	<u>337,722</u>	<u>0</u>
Enterprise Funds					
Water (410)	1,070,779	3,953,780	5,024,559	3,882,026	1,142,533
Wastewater (420)	996,019	3,991,760	4,987,779	3,948,726	1,039,053
Natural Gas (430)	1,837,586	4,118,595	5,956,181	4,423,547	1,532,634
Solid Waste (440)	185,291	2,030,260	2,215,551	2,022,933	192,618
Revenue Bond Fund (455)	1,118,554	1,215,625	2,334,179	1,218,975	1,115,204
Expo Center (490)	471,310	470,900	942,210	585,811	356,399
Total Enterprise Funds	<u>5,679,539</u>	<u>15,780,920</u>	<u>21,460,459</u>	<u>16,082,018</u>	<u>5,378,441</u>
Internal Service Funds					
Equipment Rental (520)	2,177,334	1,214,122	3,391,456	1,179,152	2,212,304
Data Processing (530)	1,982	609,359	611,341	604,369	6,972
Facilities (535)	418,049	597,451	1,015,500	600,910	414,590
Total Internal Service Funds	<u>2,597,364</u>	<u>2,420,932</u>	<u>- 5,018,296</u>	<u>- 2,384,431</u>	<u>2,633,865</u>
Total All City Funds	<u>\$ 13,686,704</u>	<u>\$ 28,155,150</u>	<u>- 41,841,854</u>	<u>- 29,678,606</u>	<u>12,163,248</u>

SECTION 3: Personnel Changes. A full-time Administrative Assistant position was added to Police Department and a part-time IT Technician was added to Data Processing.

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 2014 for the following Funds; 110, 130, 131, 420, 430, 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.

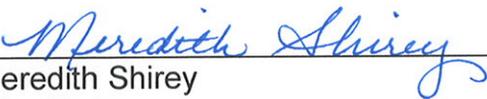
SECTION 7: This ordinance shall be in force and take effect five (5) days after passage, approval and publication as required by law.



Mayor Liz Reynolds

INTRODUCED: 11-25-13
PASSED: 12-9-13
APPROVED: 12-10-13
PUBLISHED: 12-18-13

ATTESTED:



Meredith Shirey
City Clerk

APPROVED AS TO FORM:



Michael J. Reynolds
City Attorney

Finance No.: 2534
Draft No: 3
Draft Date: December 9, 2013
Requested By: Finance Director

General Fund	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,725,016	\$ 2,067,745	\$ 2,058,965	\$ 1,662,726	\$ (405,019)	-20%
Taxes	5,295,349	5,313,436	5,401,736	5,470,576	157,140	3%
Licenses & Permits	231,729	207,900	224,100	224,000	16,100	8%
Intergovernmental	705,152	148,100	158,900	156,531	8,431	6%
Charges for Services	262,707	536,225	614,605	608,750	72,525	14%
Fines & Forfeitures	184,877	186,500	174,974	179,000	(7,500)	-4%
Interest, Rentals & Other	71,723	58,590	58,338	55,550	(3,040)	-5%
Transfers In & Interfunds*	1,624,973	1,084,835	1,019,001	896,380	(188,455)	-17%
Total Revenues	<u>8,376,510</u>	<u>7,535,586</u>	<u>7,651,654</u>	<u>7,590,787</u>	<u>55,201</u>	<u>1%</u>
Golf Lease Revenue			66,134	20,000		
Capital & Project Revenues	-	99,000	-	99,000	(46,738)	NA
Total Resources	<u>10,101,526</u>	<u>9,702,331</u>	<u>9,776,753</u>	<u>9,372,513</u>	<u>(349,818)</u>	<u>-4%</u>
Expenditures						
Salaries	3,700,303	3,621,830	3,724,144	3,727,093	105,263	3%
Personnel Benefits	1,335,666	1,358,367	1,438,280	1,442,239	83,872	6%
Supplies	231,133	205,600	201,942	220,100	14,500	7%
Services/Charges	990,578	984,600	963,925	1,020,444	35,844	4%
Intgov't Svc/Taxes**	321,567	99,757	92,677	90,726	(9,031)	-9%
Interfund Services	730,658	702,175	706,830	819,187	117,012	17%
Operating Transfers Out	644,070	604,679	604,679	655,838	51,159	8%
Total Operating Expenditures	<u>7,953,975</u>	<u>7,577,008</u>	<u>7,732,477</u>	<u>7,975,627</u>	<u>398,619</u>	<u>5%</u>
Golf Equipment Leases			172,802	89,720		
Capital & Project Expenditures	88,586	543,940	208,748	321,480	(222,460)	-41%
Total Expenditures	<u>8,042,561</u>	<u>8,120,948</u>	<u>8,114,027</u>	<u>8,386,827</u>	<u>176,159</u>	<u>2%</u>
Available Ending Balance	1,415,867	848,131	937,348	151,960	(696,171)	-82%
Designated-Petty Cash	6,780	6,780	6,780	6,780	-	0%
Designated-LEOFF One	-	100,000	100,000	156,000	56,000	56%
Designated (8% Expenditures)	636,318	626,471	618,598	670,946	44,475	7%
Ending Fund Balance	<u>\$ 2,058,965</u>	<u>\$ 1,581,382</u>	<u>\$ 1,662,726</u>	<u>\$ 985,686</u>	<u>(595,696)</u>	<u>-38%</u>

Contingency Fund

Revenues						
Beginning Fund Balance	\$ 314,399	\$ 316,394	\$ 316,394	\$ 317,894	1,500	0%
Interest & Other	1,995	1,500	1,500	1,500	-	0%
Total Resources	<u>316,394</u>	<u>317,894</u>	<u>317,894</u>	<u>319,394</u>	<u>1,500</u>	<u>0%</u>
Restricted Fund Balance	<u>\$ 316,394</u>	<u>\$ 317,894</u>	<u>\$ 317,894</u>	<u>\$ 319,394</u>	<u>1,500</u>	<u>0%</u>

General Fund Significant Revenue Detail **Fund 001**

	2013		2014		Change	Change
	Budget		Budget			
General Fund						
Beginning Fund Balance - Operating	\$ 2,067,745	\$ 1,662,726	\$ (405,019)			-19.6%
General Property Tax	1,345,236	1,370,176	\$ 24,940			1.9%
General Sales Tax	1,850,000	1,950,000	100,000			5.4%
Water Fund	236,000	238,400	2,400			1.0%
Natural Gas Fund	207,000	208,000	1,000			0.5%
Wastewater Fund	321,200	320,000	(1,200)			-0.4%
Solid Waste Fund	165,000	165,000	-			0.0%
Electric Utility Tax	570,000	570,000	-			0.0%
Telephone & Telegraph Utility Tax	380,000	400,000	20,000			5.3%
Total Utility Taxes	1,879,200	1,901,400	22,200			1.2%
Other Taxes	239,000	249,000	10,000			4.2%
Total Taxes	5,313,436	5,470,576	157,140			3.0%
Business Licenses/Franchise	160,000	175,000	15,000			9.4%
Permits	47,900	49,000	1,100			2.3%
State Entitlements	207,100	144,031	(63,069)			-30.5%
Intergovt Room/Board Prisoners	170,000	200,000				
Grants & Other	40,000	111,500	71,500			
Intergovt Payments for Services	417,100	455,531	8,431			2.0%
General Government	15,000	15,000	-			0.0%
Public Safety	175,175	222,100	46,925			26.8%
Community Development	43,550	43,950	400			0.9%
Parks And Recreation	132,500	127,700	(4,800)			-3.6%
Interfund General Services <i>(detail below)</i>	977,135	896,380	(80,755)			-8.3%
Total Charges For Services	1,343,360	1,305,130	(38,230)			-2.8%
Municipal Court Fines & Forfeitures	186,500	179,000	(7,500)			-4.0%
Investment Interest	13,550	16,000	2,450			18.1%
Other Interest	2,250	4,100	1,850			82.2%
Rents/Leases/Concessions	22,200	21,800	(400)			-1.8%
Other Misc Revenue	20,590	13,650	(6,940)			-33.7%
Total Misc Revenue	58,590	55,550	(3,040)			-5.2%
Transfers-In/Loan Repayment/Golf	107,700	20,000	(87,700)			-81.4%
Total General Fund	\$ 9,702,331	\$ 9,372,513	\$ (359,818)			-3.7%

2014 General Fund Indirect Cost Allocation Plan (ICAP)				
Operating Fund Charges	Actual 2012	2013	2,014	%
Property Management	201	207	421	1%
Pool	28,194	28,191	39,673	8%
Golf	34,435	34,435	-	0%
Water	251,054	252,311	249,533	14%
Wastewater	237,667	237,667	217,833	11%
Natural Gas	193,787	197,561	164,957	4%
Solid Waste	175,321	177,955	175,154	9%
Exposition Center	48,805	48,808	48,808	8%
Total Expenditures	969,464	\$ 977,136	\$ 896,380	
General Fund Revenues				
Administration	400,544	458,227	420,356	100%
Finance	451,900	420,912	386,125	52%
Legal	117,020	97,996	89,897	64%
Total Revenues	\$ 969,464	\$ 977,135	\$ 896,379	68%

* Charges based on percentage of expenditures and staff
 ** Measures the burden on operating funds and the support to General Fund departments.

2014 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	2014 Budget		2013 Budget		2012 Actual	
									\$	%	\$	%	\$	%
001 General														
Council	27,300	2,329	700	1,000	-	-	-	-	31,329	0.3%	31,325	0.3%	29,616	0.3%
Municipal Court	117,777	48,803	5,850	168,650	-	26,196	-	-	367,276	3.9%	364,739	3.2%	362,247	3.5%
Administration	203,624	44,271	11,800	111,375	-	48,116	-	-	419,186	4.5%	433,090	3.9%	401,817	3.8%
Finance	425,584	199,311	7,500	20,450	31,500	65,045	10,000	-	759,390	8.1%	751,627	6.7%	666,093	6.4%
Legal	-	-	-	140,205	-	-	-	-	140,205	1.5%	135,700	1.2%	129,293	1.2%
Police	2,328,877	860,435	136,000	189,835	-	437,379	85,000	-	4,037,526	43.1%	3,859,536	34.3%	3,699,726	35.3%
Community Development	234,495	92,374	5,300	59,100	-	40,948	80,000	-	512,217	5.5%	455,649	4.1%	490,823	4.7%
Parks & Recreation	239,431	74,977	39,450	189,050	-	98,915	15,000	-	656,823	7.0%	640,115	5.7%	569,119	5.4%
Senior & Youth Services	143,354	49,214	13,500	112,650	-	102,588	99,000	-	520,306	5.6%	475,138	4.2%	350,175	3.3%
Golf									89,720					
Non-Departmental	6,651	70,525		28,129	715,064		32,480	985,686	1,838,535	19.6%	4,094,484	36.4%	3,785,078	36.1%
Total Dollars	3,727,093	1,442,239	220,100	1,020,444	746,564	819,187	321,480	985,686	9,372,513	99.0%	11,241,403	100.0%	10,483,988	100.0%

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 . 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 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Expenditures						
Salaries	\$ 26,975	\$ 27,300	\$ 27,300	\$ 27,300	\$ -	0%
Personnel Benefits	2,264	2,325	2,344	2,329	4	0%
Supplies	27	700	700	700	-	0%
Services/Charges	350	1,000	1,000	1,000	-	0%
Total Council Expenditures	\$ 29,616	\$ 31,325	\$ 31,344	\$ 31,329	\$ 4	0%
Staffing in FTE's	7.00	7.00	7.00	7.00		

Municipal Court Dept 020	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Intergovernmental	\$ 117,197	\$ -	\$ 40,000	\$ 15,000	\$ 15,000	100%
Charges for Services	52,069	52,000	54,500	51,000	(1,000)	-2%
Fines & Forfeitures	182,459	186,500	174,974	179,000	(7,500)	-4%
Interest, Rentals & Other	1,722	1,650	3,501	3,500	1,850	112%
Total Court Revenues	\$ 353,447	\$ 240,150	\$ 272,975	\$ 248,500	\$ 8,350	3%
Expenditures						
Salaries	\$ 124,614	\$ 114,268	\$ 113,713	\$ 117,777	\$ 3,509	3%
Personnel Benefits	45,822	45,463	46,830	48,803	3,340	7%
Supplies	4,488	4,350	4,350	5,850	1,500	34%
Services/Charges	167,565	179,360	165,887	168,650	(10,710)	-6%
Interfund Services	19,758	21,298	21,298	26,196	4,898	23%
Operating Expenditures	362,247	364,739	352,078	367,276	2,537	1%
Projects & Capital Outlay	-	-	-	-	-	
Total Court Expenditures	\$ 362,247	\$ 364,739	\$ 352,078	\$ 367,276	\$ 2,537	1%
Staffing in FTE's	2.70	2.20	2.20	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 balancing long-term revenues and expenditures and implementing efficiencies where practical.

2013 Highlights

- ✓ Centennial Celebration
- ✓ AFSCME Arbitration
- ✓ Union Negotiations
- ✓ Economic Development Strategies
- ✓ WCIA Annual Audit

2014 Key Projects

- ✓ Welcome Center Construction
- ✓ Expo Center Oversight
- ✓ Expo Center Advisory Committee formation
- ✓ TBD revenue source
- ✓ Personnel Policies and Guidelines

Changes/Notes

- Former City Administrator departed in mid-2013
- Eliminated part-time Administration Secretary (moved to full-time Police Administration)

Administration Department 030	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Franchise Fees	\$ 150,208	\$ 135,000	\$ 150,000	\$ 150,000	\$ 15,000	11%
Interfund Charges	400,544	458,227	446,856	428,707	(29,520)	-6%
Interest & Other	778	1,500	1,500	1,500	-	0%
Total Admin Revenues	\$ 551,530	\$ 594,727	\$ 598,356	\$ 580,207	\$ (14,520)	-2%
Expenditures						
Salaries	200,088	208,625	191,102	203,624	(5,001)	-2%
Personnel Benefits	60,543	65,030	55,203	44,271	(20,759)	-32%
Supplies	20,331	10,650	9,000	11,800	1,150	11%
Services/Charges	72,023	108,175	107,375	111,375	3,200	3%
Interfund Services	48,832	40,610	40,610	48,116	7,506	18%
Operating Expenditures	401,817	433,090	403,290	419,186	(13,904)	-3%
Projects & Capital Outlay	-	-	-	-	-	
Total Admin Expenditures	\$ 401,817	\$ 433,090	\$ 403,290	\$ 419,186	\$ (13,904)	-3%

Staffing in FTE's	3.50	3.50	3.50	3.00
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Property Management Department 180	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,886,756	\$ 1,671,411	\$ 1,671,411	\$ 1,589,527	\$ (81,884)	-5%
Taxes	23,578	-	13,314	21,500	21,500	100%
Rentals	57,799	57,700	54,700	57,700	-	0%
Interest & Other	12,281	8,000	7,000	7,000	(1,000)	-13%
Interfund Loan Repayment	46,225	-	-	-	-	0%
Total Revenues	139,883	65,700	75,014	86,200	(61,384)	-93%
Total Resources	\$ 2,026,639	\$ 1,737,111	\$ 1,746,425	\$ 1,675,727	\$ (61,384)	-4%
Expenditures						
Services	5,228	5,250	5,200	4,650	(600)	-11%
Interfund Services	754	814	814	1,297	483	59%
Transfer - General Fund	-	57,700	57,700	-	(57,700)	-100%
Transfer - Street	-	84,072	93,184	-	(84,072)	-100%
Transfer - Facilities	-	-	-	60,000	60,000	0%
Transfer-Library	350,000	-	-	-	-	0%
Operating Expenditures	\$ 355,982	\$ 147,836	\$ 156,898	\$ 65,947	\$ (81,889)	-55%
Available	1,641,758	1,477,146	1,560,677	1,562,430	85,284	6%
Designated-O&M @ 50% of re	28,900	28,850	28,850	28,850	-	0%
Restricted KC Parks Special Lt	-	83,279	-	18,500	(64,779)	-78%
Restricted Fund Balance	\$ 1,670,657	\$ 1,589,275	\$ 1,589,527	\$ 1,609,780	20,505	1%

Finance Department

General Fund Department 040

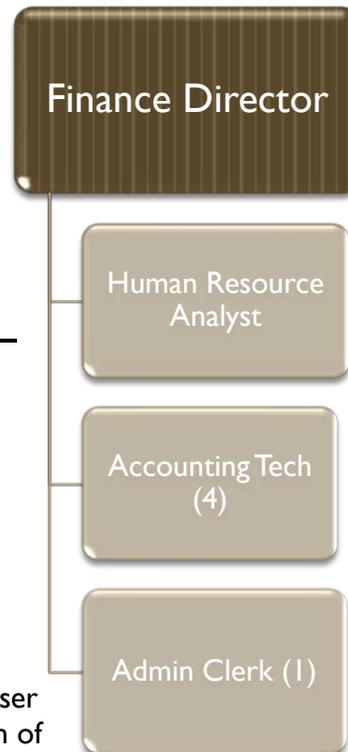
WHO

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 to include; budgeting, accounting, reporting, audit assistance, grant accounting, accounts receivable, ongoing balancing and control, and capital 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.



2013 Highlights

- ✓ Implemented bi-monthly payroll to comply with IRS and State standards.
- ✓ Received an Unqualified Audit Opinion on the 2012 Financial Statements.

2014 Key Projects

- Implement automated timekeeping process & 100% direct payroll deposits
- Implement a new automated meter reading system in partnership with the Natural Gas Utility.
- Finalize implementation of Eden Capital Asset System

STRATEGIC PRIORITIES

- Provide a high level of customer service to all

Finance Department 040	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Charges for Services	\$ 39,678	\$ 15,100	\$ 15,000	\$ 15,000	\$ (100)	
Interfund Charges	451,900	420,912	409,246	393,797	(27,115)	-6%
Intergovernmental	14,600	-	-	-	-	NA
Total Finance Revenues	\$ 506,178	\$ 436,012	\$ 424,246	\$ 408,797	\$ (27,215)	-6%
Expenditures						
Salaries	376,330	410,058	411,472	425,584	15,526	4%
Personnel Benefits	165,679	188,083	186,272	199,311	11,228	6%
Supplies	29,351	7,500	7,500	7,500	-	0%
Services/Charges	15,767	19,800	18,840	20,450	650	3%
Intgov't Svc/Taxes	31,130	30,000	31,200	31,500	1,500	5%
Interfund Services	47,836	58,246	58,246	65,045	6,799	12%
Operating Expenditures	666,093	713,687	713,530	749,390	35,703	5%
Project Expenditures	-	37,940	5,248	10,000	(27,940)	
Total Finance Expenditures	\$ 666,093	\$ 751,627	\$ 718,778	\$ 759,390	\$ 7,763	1%

Staffing in FTE's	8.00	7.00	7.00	7.00
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Legal	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Interfund Revenues	\$ 117,019	\$ 97,996	\$ 95,199	\$ 91,683	\$ (6,313)	-6%
Expenditures						
Services/Charges	129,293	135,700	140,205	140,205	4,505	3%
Total Legal Expenditures	\$ 129,293	\$ 135,700	\$ 140,205	\$ 140,205	\$ 4,505	

Contracted Employees	1.00	1.00	1.00	1.00
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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.

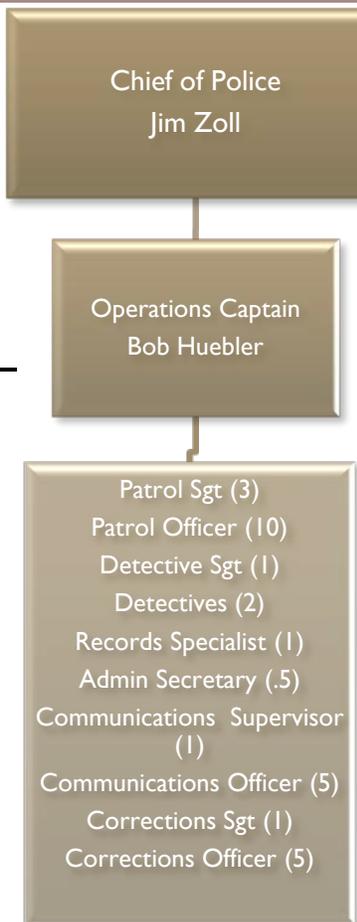
WHAT

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 2014 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.



2013 Highlights

- ✓ VHF/UHF Radio Narrowbanding completed. Awaiting the 800 MHz Radio Rebanding.
- ✓ Completed an organization Policy and Procedure update to Lexipol.
- ✓ In conjunction with local courts, began work release program allowing eligible offenders to continue employment while serving there sentence.

2014 Key Projects

- 800 MHz Radio Rebanding when it arrives to the King County area.
- Continue with E911 GeoComm PSAP Consolidation Assessment of the King County E911 System.

Police Department	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Licenses & Permits	4,102	2,900	4,100	4,000	1,100	38%
Intergovernmental	539,282	347,100	338,900	375,531	28,431	8%
Charges for Services	3,527	123,175	153,350	156,100	32,925	27%
Room & Board of Prisoners	169,946	170,000	200,000	200,000	30,000	18%
Interest & Other	10,808	10,040	8,950	9,550	(490)	-5%
Total Police Revenues	\$ 727,665	\$ 653,215	\$ 705,300	\$ 745,181	\$ 91,966	14%

Expenditures						
Regular Salary	2,107,804	2,152,158	2,253,937	2,213,377	61,219	3%
Overtime & Temporary Labor	105,575	114,500	112,000	115,500	1,000	1%
Personnel Benefits	757,440	801,120	878,145	860,435	59,315	7%
Supplies	106,488	132,800	131,450	136,000	3,200	2%
Services/Charges	230,300	197,700	184,685	189,835	(7,865)	-4%
Interfund Services	365,408	376,258	378,058	437,379	61,121	16%
Operating Expenditures	3,673,015	3,774,536	3,938,274	3,952,526	177,990	5%
Project & Capital Outlay	26,712	85,000	-	85,000	-	0%
Total Combined Expenditures	\$ 3,699,726	\$ 3,859,536	\$ 3,938,274	\$ 4,037,526	\$ 177,990	5%

Operations	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 1,345,917	\$ 1,429,574	\$ 1,493,577	\$ 1,511,705	82,131	6%
Overtime & Temporary Labor	69,615	70,500	70,500	70,500	-	0%
Personnel Benefits	486,084	525,022	563,526	559,955	34,933	7%
Supplies	43,012	63,100	63,350	64,000	900	1%
Services/Charges	148,525	104,850	104,535	104,685	(165)	0%
Interfund Services	364,595	376,258	378,058	437,379	61,121	16%
Operating Expenditures	2,457,748	2,569,304	2,673,545	2,748,224	178,920	
Capital Expenditures	-	-	-	-	-	
Total Operations	\$ 2,457,748	\$ 2,569,304	\$ 2,673,545	\$ 2,748,224	\$ 178,920	

Jail Services	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 379,836	\$ 373,810	\$ 377,587	\$ 351,169	(22,641)	-6%
Overtime & Temporary Labor	9,394	20,000	15,000	18,000	(2,000)	-10%
Personnel Benefits	152,470	161,768	168,573	159,994	(1,774)	-1%
Supplies	62,434	66,600	65,600	68,100	1,500	2%
Services/Charges	12,360	24,130	20,130	20,130	(4,000)	-17%
Operating Expenditures	616,494	646,308	646,890	617,393	(28,915)	
Capital Expenditures	-	-	-	-	-	
Total Jail Services	\$ 616,494	\$ 646,308	\$ 646,890	\$ 617,393	\$ (28,915)	-4%

Communications	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 382,050	\$ 348,774	\$ 382,773	\$ 350,503	1,729	0%
Overtime & Temporary Labor	26,566	24,000	26,500	27,000	3,000	13%
Personnel Benefits	118,886	114,330	146,046	140,486	26,156	23%
Supplies	1,042	2,500	2,500	3,300	800	32%
Services/Charges	69,415	66,720	60,020	63,020	(3,700)	-6%
Operating Expenditures	597,959	556,324	617,839	584,309	27,985	
Capital Expenditures	26,712	85,000	-	85,000	-	
Total Communication Services	\$ 624,670	\$ 641,324	\$ 617,839	\$ 669,309	\$ 27,985	

Staffing in FTE's	30.0	31.0	31.5	32.0
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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



2013 Highlights

- ✓ Gateway Monument Sign
- ✓ Development Code Review and Revisions
- ✓ Draft Strategic Plan for Economic Development
- ✓ 2013 Annual Comp Plan Amendments
- ✓ New Aerial Photography and Topography
- ✓ E911 GIS Support

2014 Key Projects

- ✓ 2015 Mandatory Comprehensive Plan Update
- ✓ Implement Economic Development Strategies

Changes/Notes

- Building Official Position is contracted with City of Auburn

Community Development All Divisions	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Building Permits	\$ 45,710	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	0%
Business Licenses	31,709	25,000	25,000	25,000	-	0%
Planning Charges for Services	11,235	15,350	25,700	15,700	350	2%
Building Charges for Services	25,036	28,200	24,300	28,250	50	0%
Operating Revenues	\$ 113,690	\$ 113,550	\$ 120,000	\$ 113,950	\$ 400	0%
Project Revenues (Detail below)	-	-	-	-	\$ -	
Total Revenues	\$ 113,690	\$ 113,550	\$ 120,000	\$ 113,950	\$ 400	0%
Expenditures						
Salaries	301,309	231,070	229,593	234,495	3,425	1%
Personnel Benefits	101,462	86,950	89,066	92,374	5,424	6%
Supplies	3,271	7,650	4,700	5,300	(2,350)	-31%
Services/Charges	43,681	74,200	40,850	59,100	(15,100)	-20%
Interfund Services	41,100	33,779	33,779	40,948	7,169	21%
Operating Expenditures	490,823	433,649	397,988	432,217	(1,432)	0%
Project Expenditures (Detail below)	-	22,000	22,000	80,000	58,000	264%
Total Expenditures	\$ 490,823	\$ 455,649	\$ 419,988	\$ 512,217	\$ 56,568	12%

Projects/Capital Revenue & Expenditure Detail

Revenues

Expenditures

Transportation Element Update				\$ 50,000	50,000	
Public Participation - Comp Plan				30,000	30,000	
482 - Gateway Monument	-	22,000	22,000	-	(22,000)	
Total Expenditures	-	22,000	22,000	80,000	58,000	264%

Staffing in FTE's	4.50	3.50	3.50	3.50
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Park and Recreation Department

General Fund Department 082

WHO

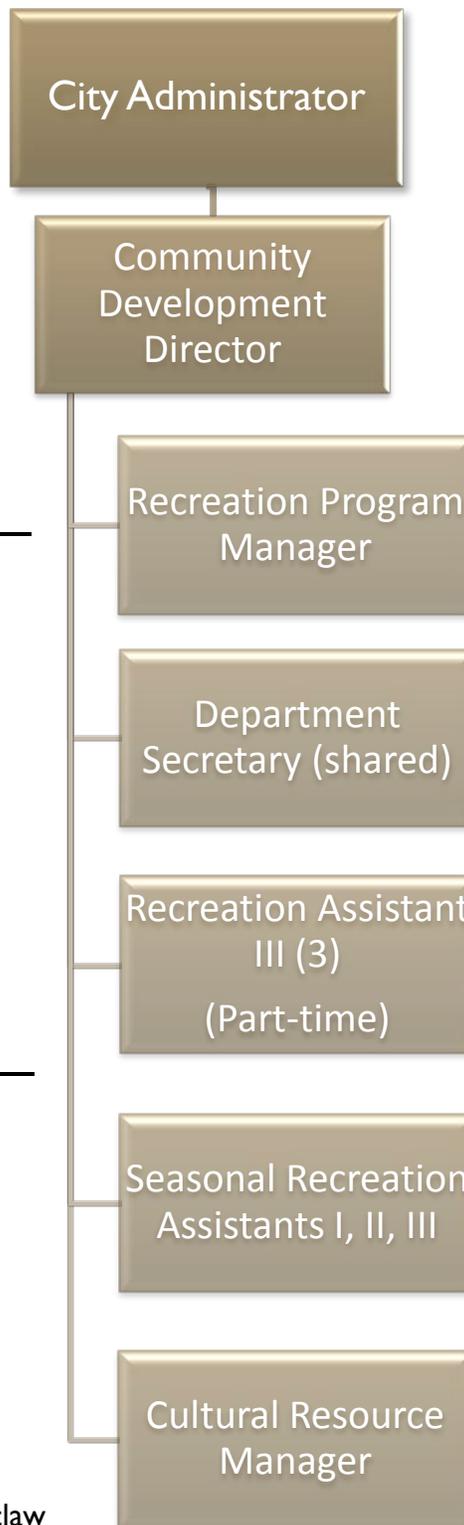
The Recreation Programming section of the Park and Recreation Department provides a variety of cultural and recreational programs to City Residents and the larger community. These programs include classes ranging from Judo to Art, sports camps, Camp Commotion, sports leagues and inclusive recreation.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



2013 Highlights

- ✓ Park and Recreation Plan Update
- ✓ Camp Commotion
- ✓ New fitness classes
- ✓ Elk Meadows Park Master Plan Process
- ✓ McFarland Park CDBG Grant
- ✓ Recreation Program Survey

2014 Key Projects

- McFarland Park Improvements
- Elk Meadows Park Master Plan Process
- Continue History Video Project
- Gallery 2013
- Wine and Art Walk
- Grant Applications for Park Improvements
- Donation Catalogue

Changes/Notes

Parks, Recreation & Maint Dept	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Charges for Services	\$ 116,281	\$ 132,500	\$ 121,100	\$ 127,000	\$ (5,500)	-4%
Intergovernmental Revenue	12,500	\$ 12,500	\$ 27,500	\$ 17,500	5,000	40%
Interest & Other	31,806	29,500	26,403	24,100	(5,400)	-18%
Operating Revenues	160,587	174,500	175,003	168,600	(5,900)	-3%
Project Revenues (Detail below)	36,345	50,000	10,000	-	(50,000)	-100%
Total Parks Revenues	\$ 196,932	\$ 224,500	\$ 185,003	\$ 168,600	\$ (55,900)	-25%
Expenditures						
Salaries	\$ 213,765	\$ 226,098	\$ 232,381	\$ 239,431	13,333	6%
Personnel Benefits	65,214	63,262	70,777	74,977	11,715	19%
Supplies	32,145	35,950	35,697	39,450	3,500	10%
Services/Charges	163,857	197,650	195,962	189,050	(8,600)	-4%
Interfund Services	57,792	67,155	69,195	98,915	31,760	47%
Operating Expenditures	532,774	590,115	604,012	641,823	51,708	9%
Project Expenditures (Detail below)	36,345	50,000	10,000	15,000	(35,000)	-70%
Total Parks Expenditures	\$ 569,119	\$ 640,115	\$ 614,012	\$ 656,823	\$ 16,708	3%
Staffing in FTE's	2.70	2.59	2.59	2.59		

Projects/Capital Revenue & Expenditure Detail						
Revenues						
473-Playstructures/Plan (Impact Fees)	36,345	50,000	10,000	-	(50,000)	-100%
Total Revenues	36,345	50,000	10,000	-	(50,000)	-100%
Expenditures						
McFarland Park Tree Removal				15,000	15,000	
473-Playstructures/Plan (Impact Fees)	36,345	50,000	10,000	-	(50,000)	-100%
Total Expenditures	36,345	50,000	10,000	15,000	(35,000)	-70%
Project Net	\$ -	\$ -	\$ -	\$ (15,000)	\$ (15,000)	

Division A Recreation	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	Dollar Change
Expenditures					
Salaries	99,977	\$ 119,982	\$ 113,932	\$ 111,389	\$ (8,593)
Personnel Benefits	33,968	37,028	38,511	38,604	1,576
Supplies	15,054	18,550	18,150	18,550	-
Services/Charges	63,176	79,350	73,020	77,600	(1,750)
Interfund Services	57,752	62,008	62,008	90,335	28,327
Total Recreation Expenditures	\$ 269,927	\$ 316,918	\$ 305,621	\$ 336,478	\$ 19,560

Division B Parks Grounds & Facilities Maint	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	Dollar Change
Expenditures					
Salaries	\$ 96,233	\$ 87,396	\$ 99,729	\$ 109,042	\$ 21,646
Personnel Benefits	29,655	24,527	30,487	34,614	10,087
Supplies	16,994	17,300	17,497	20,800	3,500
Services/Charges	95,320	103,150	107,232	105,600	2,450
Interfund Services	40	600	2,640	600	-
Total Expenditures	\$ 238,241	\$ 232,973	\$ 257,585	\$ 270,656	\$ 37,683
Staffing in FTE's		2.25	2.25	2.25	

Division C Art	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	Dollar Change
Expenditures					
Salaries	\$ 17,555	\$ 18,720	\$ 18,720	\$ 19,000	\$ 280
Personnel Benefits	1,591	1,707	1,779	1,759	52
Supplies	98	100	50	100	-
Services/Charges	5,362	15,150	15,710	5,850	(9,300)
Interfund Services	-	4,547	4,547	7,980	3,433
Total Expenditures	\$ 24,606	\$ 40,224	\$ 40,806	\$ 34,689	\$ (5,535)
Staffing in FTE's		0.34	0.34	0.34	

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 potential impact on all areas of our community: public works, commerce, tax base structure, 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 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Intergovernmental Revenue	11,460	12,500	12,500	12,500	-	
Interest & Other	2,402	1,500	1,134	1,500	-	0%
Total Resources	\$ 13,862	\$ 14,000	\$ 13,634	\$ 14,000	\$ -	0%
Expenditures						
Sr. Center Salaries	136,064	131,208	137,580	143,354	12,146	9%
Sr. Center Personnel Benefits	42,529	44,753	45,416	49,214	4,461	10%
Sr. Center Supplies	12,315	6,000	8,545	13,500	7,500	125%
Sr. Center Services/Charges	19,722	21,048	21,219	21,350	302	1%
Sr. Center Interfund Services	63,373	75,897	75,897	73,179	(2,718)	-4%
Sr. Center Subtotal	274,003	278,906	288,657	300,597	21,691	8%
KC Sexual Assault- cash subsidy	1,000	1,000	1,000	2,000	1,000	100%
Plateau Outreach- cash subsidy	15,000	25,000	25,000	25,000	-	0%
Neighbors Feeding Neighbors - cash subsidy				5,000	5,000	
YWCA- cash subsidy	1,000	1,000	1,000	3,000	2,000	200%
Outside Agency Subtotal	17,000	27,000	27,000	35,000	8,000	30%
Youth Services-direct cash subsidy	25,000	35,000	35,000	50,000	15,000	43%
Youth Services - charges/services	5,603	6,300	6,300	6,300	-	0%
Youth Center Interfund Services	20,229	28,933	28,933	29,409	476	2%
Youth Center Subtotal	50,832	70,233	70,233	85,709	15,476	22%
Operating Expenditures	341,835	376,138	385,890	421,306	45,168	12%
Projects & Capital Outlay*	8,340	99,000	-	99,000	-	
Total Expenditures	\$ 350,175	\$ 475,138	\$ 385,890	\$ 520,306	\$ 45,168	10%
Total General Fund Subsidy	327,973	362,138	372,256	407,306	45,168	0

Staffing in FTE's	3.17	2.62	2.62	2.62
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Non Departmental Transfers & Other Governments	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
FEMA Reimbursement	\$ 104,075	\$ -	\$ -	\$ -	\$ -	0%
Miscellaneous	1,668	-	-	-	-	0%
Transfer In -	5,750	-	-	-	-	0%
Total Revenues	\$ 7,418	\$ -	\$ -	\$ -	\$ -	0%
Expenditures						
Salary & Benefits	\$ 6,549	\$ 6,545	\$ 15,619	\$ 6,651	\$ 106	2%
Services/Charges	8,699	44,717	5,602	8,129	(36,588)	-82%
Intgov't Svc/Taxes	52,640	69,757	61,477	76,226	6,469	9%
LEOFF 1 Medical/Salary	70,063	61,381	64,499	70,525	9,144	15%
Total General	137,951	182,400	147,197	161,531	-20,869	-11%
Staffing in FTE's	0.10	0.10	0.10	0.10		
Chamber of Commerce	10,750	10,000	10,000	10,000	-	0%
Green River Community College	3,000	4,000	4,000	10,000	6,000	150%
Total Outside Agencies	13,750	14,000	14,000	20,000	6,000	43%
Street - Operating	\$ 414,820	\$ 376,000	\$ 376,000	\$ 482,000	\$ 106,000	28%
Pool	120,000	158,557	158,557	156,838	(1,719)	-1%
Cole Street Bond	66,000	66,000	66,000	-	(66,000)	-100%
Wetland Mitigation	-	4,122	4,122	-	(4,122)	-100%
	-	-	-	-	-	
Total Transfers & Loans	\$ 600,820	\$ 604,679	\$ 604,679	\$ 638,838	\$ 34,159	6%
Capital Expenditures/DP transfer	-	250,000	171,500	32,480	(217,520)	
Total Expenditures	\$ 752,521	\$ 1,051,079	\$ 937,376	\$ 852,849	\$ (183,361)	-17%

Golf Department 190	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 3,561	\$ 1,059	\$ 6,781	\$ -	\$ (1,059)	-100%
Charges for Services	338,736	333,200	42,377	-	(333,200)	100%
Rentals	87,101	82,500	20,000	20,000	(62,500)	-76%
Interest & Other	87	100	6,326	-	(100)	-100%
Transfer in	60,000	40,000	40,000	-	(40,000)	0%
Total Revenues	485,924	455,800	108,703	20,000	(436,859)	-96%
Total Resources	\$ 489,485	\$ 456,859	\$ 115,484	\$ 20,000	\$ (436,859)	-96%
Expenditures						
Salaries & Benefits	238,528	215,716	52,397	-	\$ -	
Supplies	52,782	58,500	8,867	-	(58,500)	-100%
Services	45,150	38,100	8,761	-	(38,100)	-100%
Int'g/Interfund Services	55,601	51,990	13,057	-	(51,990)	-100%
Operating Lease	23,699	22,720	22,720	22,720	-	
Capital Lease*	66,943	67,000	67,000	67,000	-	0%
Operating Expenditures	\$ 482,704	\$ 454,026	\$ 172,802	\$ 89,720	\$ (148,590)	-33%
Fund Balance/Subsidy	\$ 6,781	\$ 2,833	\$ (57,318)	\$ (69,720)	(72,553)	-2561%

* Capital Lease will be paid off in January 2015.

Street Fund 110

WHO

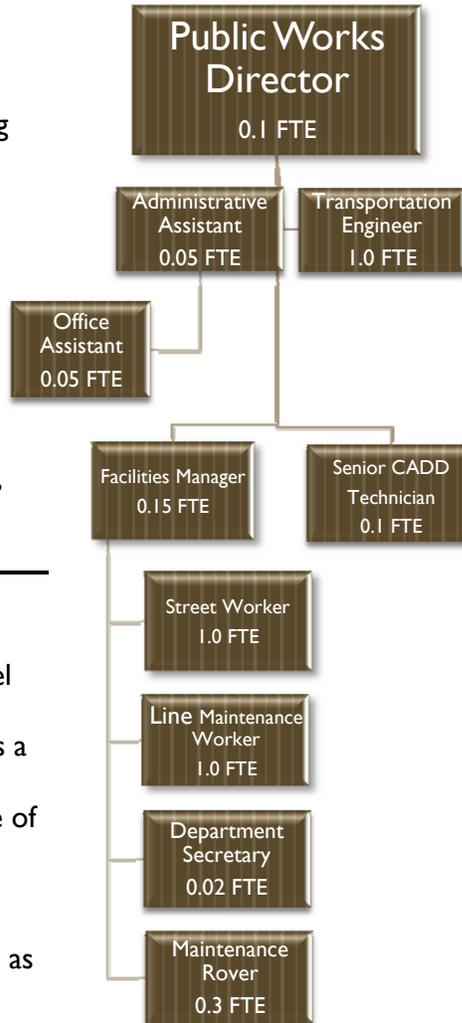
The Public Works Department is responsible for the operation and maintenance of public streets, alleys and storm drainage systems. The Engineering Division manages capital improvement projects, traffic control devices and performs development review of new street and storm sewer designs. The Operations 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.
- 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.



2013 Highlights

- ✓ Completed three pavement maintenance projects:
 - Kibler Avenue from Jensen Street to Cole Street (100% City funds)
 - Pavement overlay on 244th Ave. SE from SE 448th to SE 440th (80% TIB funded)
 - Pavement overlay on Battersby from Railroad to Porter (80% TIB funded)
- ✓ Completed a TIB-funded sidewalk improvement on Semanski Street near Enumclaw High School
- ✓ Graded all gravel alleys
- ✓ Graded Foothills Trail north of Battersby and placed recycled asphalt to north city limits
- ✓ Mowed Battersby Loop Trail right-of-way to clear blackberries

2014 Key Projects

- ✓ Work with the TBD to establish a revenue source to fund the pavement maintenance program
- ✓ No pavement maintenance is planned for 2014. Staff will bring forward projects if TIB grants are obtained.
- ✓ Continue vegetation management of trail corridors

Changes/Notes

- ✓ State-shared fuel tax revenue has stabilized and has increased slightly.

Street Fund 110	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 258,818	\$ 42,552	\$ 42,552	\$ 29,640	\$ (12,911)	-30%
Licenses & Permits	2,675	1,500	1,800	1,500	-	0%
Motor Vehicle Fuel Tax	225,616	225,000	225,000	226,440	1,440	1%
Charges for Services	7,400	2,000	5,501	2,000	-	0%
Interest & Other	1,852	500	1,100	500	-	0%
Intergov't Loans/Grants	-	150,000	150,373	50,000	(100,000)	
Transfers-In General Fund	414,820	376,000	376,000	482,000	106,000	28%
Operating Revenues	652,363	755,000	759,774	762,440	7,440	1%
Project Revenues (Detail below)	158,631	959,072	828,479	605,000	(354,072)	-37%
Total Street Revenues	\$ 1,069,811	\$ 1,756,624	\$ 1,630,805	\$ 1,397,080	\$ (359,543)	-20%

Expenditures						
Salaries	250,719	235,157	233,726	253,653	18,496	8%
Personnel Benefits	97,087	109,585	105,579	112,922	3,337	3%
Supplies	52,808	37,250	23,500	32,440	(4,810)	-13%
Street Lighting	146,000	141,000	140,000	140,000	(1,000)	-1%
Services/Charges	22,911	12,900	14,739	14,000	1,100	9%
Intgov't Svc/Taxes	20,493	27,200	21,700	26,200	(1,000)	-4%
Interfund Services	118,146	123,683	125,316	141,318	17,635	14%
Operating Expenditures	708,164	686,775	664,560	720,533	33,758	5%
Projects & Capital Outlay (Detail below)	33,020	959,072	829,901	606,370	(352,702)	-37%
Transfer out	-	70,000	70,000	-	(70,000)	-100%
Interfund Loan Repayment	246,225	-	-	-	-	NA
Debt Service	39,851	36,704	36,704	36,350	(354)	-1%
Total Street Expenditures	\$ 1,027,260	\$ 1,752,551	\$ 1,601,165	\$ 1,363,253	\$ (389,298)	-22%

Reserve Goal

Available Fund Balance (Goal 2.5%)		\$ (42,695)	\$ (16,239)	\$ (15,059)	18,013
Assigned for Debt 1/2 Annual		18,352	18,352	18,175	18,175
Committed for O&M @ 4%		27,471	26,582	28,821	28,821
Reserved-Paths & Trails 0.42% of MVFT	-	945	945	1,890	1,890
Ending Fund Balance	\$ 42,552	\$ 4,073	\$ 29,640	\$ 33,827	\$ 66,900

Projects/Capital Revenue & Expenditure Detail

Revenues						
700 Pavement Mgt System -General Fund	-	250,000	171,500	-	(250,000)	-100%
XXX Foothills Trail - KC Parks Levy	-	84,072	93,184	-	(84,072)	-100%
Fund 180/REET/Impact Fees	-	154,658	145,610	97,174	(57,484)	-37%
705 SR 410 Channelization - GRANT	44,181	-	5,135	-	-	NA
707 Garrett St - GRANT	114,450	-	-	-	-	NA
725 244th Ave GRANT/REET	-	203,473	153,000	-	(203,473)	-100%
726 Battersby Ave Resurfacing GRANT/REET	-	169,540	172,800	-	(169,540)	-100%
727 Semanski St GRANT/IMPACT FEES	-	-	-	-	-	-
746 Semanski St Overlay Project TIB	-	97,329	87,250	507,826	410,497	422%
Total Project Revenues	158,631	959,072	828,479	605,000	(223,479)	-23%
Expenditures						
700 Pavement Mgt System	-	250,000	171,500	-	(250,000)	-100%
XXX Foothills Trail -	-	84,072	93,184	-	(84,072)	-100%
PW/CD copier	-	-	-	1,370	-	-
705 SR 410 Channelization	117,437	-	6,557	-	-	NA
725 244th Ave GRANT/REET	-	250,000	182,801	-	(250,000)	-100%
726 Battersby Ave Resurfacing GRANT/REET	-	200,000	206,543	-	(200,000)	-100%
727 Semanski St GRANT/IMPACT FEES	-	175,000	169,316	-	(175,000)	-100%
746 Semanski St Overlay Project TIB	-	-	-	605,000	-	-
707 Garrett St	1,672,180	-	-	-	-	NA
Total Project Expenditures	1,789,617	959,072	829,901	606,370	(352,702)	-37%
Project Net	\$ (1,630,986)	\$ -	\$ (1,422)	\$ (1,370)	\$ (1,370)	NA

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 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 13,501	\$ 15,688	\$ 15,688	\$ 21,268	\$ 5,580	36%
Hotel/Motel Tax	7,836	5,000	5,500	6,000	1,000	20%
Interest & Other	113	50	80	100	50	100%
Total Revenues	<u>7,949</u>	<u>5,050</u>	<u>5,580</u>	<u>6,100</u>	<u>6,630</u>	<u>131%</u>
Total Resources	<u>\$ 21,450</u>	<u>\$ 20,738</u>	<u>\$ 21,268</u>	<u>\$ 27,368</u>	<u>\$ 12,210</u>	<u>59%</u>
Expenditures						
Community Grants	-	-	-	15,000	-	NA
Transfer out - General Fund	5,762	-	-	-	-	NA
Operating Expenditures	<u>\$ 5,762</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>NA</u>
Ending Fund Balance	<u>\$ 15,688</u>	<u>\$ 20,738</u>	<u>\$ 21,268</u>	<u>\$ 12,368</u>	<u>\$ (2,790)</u>	<u>-13%</u>

Schlotfeldt Endowment Fund 621	Actuals 2012	Budget 2013	2013 YE EST	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 30,652	\$ 30,847	\$ 30,847	\$ 30,997	\$ 150	0%
Interest & Other	194	150	150	150	-	0%
Total Revenues	<u>194</u>	<u>150</u>	<u>150</u>	<u>150</u>	<u>-</u>	<u>0%</u>
Total Resources	<u>\$ 30,846</u>	<u>\$ 30,997</u>	<u>\$ 30,997</u>	<u>\$ 31,147</u>	<u>\$ 150</u>	<u>0%</u>
Expenditures						
Supplies	-	5,075	-	-	(5,075)	-100%
Operating Expenditures	<u>-</u>	<u>5,075</u>	<u>-</u>	<u>-</u>	<u>(5,075)</u>	<u>-100%</u>
Ending Fund Balance	<u>\$ 30,847</u>	<u>\$ 25,922</u>	<u>\$ 30,997</u>	<u>\$ 31,147</u>	<u>\$ 5,225</u>	<u>20%</u>

Lafromboise Memorial Fund 722	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	Dollar Change	% Diff
Revenues						
Beginning Fund Balance	\$ 122,180	\$ 124,502	\$ 124,502	\$ 125,102	\$ 600	0%
Interest & Other	3,621	500	600	600	100	20%
Total Revenues	<u>3,621</u>	<u>500</u>	<u>600</u>	<u>600</u>	<u>100</u>	<u>20%</u>
Total Resources	<u>\$ 125,801</u>	<u>\$ 125,002</u>	<u>\$ 125,102</u>	<u>\$ 125,702</u>	<u>\$ 700</u>	<u>1%</u>
Expenditures						
Supplies	1,299	-	-	-	-	-
Services/Charges	-	-	-	-	-	NA
Operating Expenditures	<u>1,299</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 124,502</u>	<u>\$ 125,002</u>	<u>\$ 125,102</u>	<u>\$ 125,702</u>	<u>\$ 700</u>	<u>1%</u>

Cemetery Endowment Fund 701	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	Dollar Change	% Diff
Revenues						
Beginning Fund Balance	\$ 412,754	\$ 409,336	\$ 409,336	\$ 418,080	\$ 8,744	2%
Charges for Services	3,185	6,000	6,944	7,000	1,000	17%
Interest & Other	2,624	1,500	1,800	1,800	300	20%
Total Revenues	<u>5,809</u>	<u>7,500</u>	<u>8,744</u>	<u>8,800</u>	<u>1,300</u>	<u>17%</u>
Total Resources	<u>\$ 418,563</u>	<u>\$ 416,836</u>	<u>\$ 418,080</u>	<u>\$ 426,880</u>	<u>\$ 10,044</u>	<u>2%</u>
Expenditures						
Supplies	9,227	-	-	-	-	NA
Services/Charges	-	-	-	-	-	NA
Operating Expenditures	<u>9,227</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 409,336</u>	<u>\$ 416,836</u>	<u>\$ 418,080</u>	<u>\$ 426,880</u>	<u>\$ 10,044</u>	<u>2%</u>

*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 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 139,877	\$ 191,452	\$ 191,452	\$ 188,215	\$ (3,237)	-2%
Taxes	50,530	50,000	50,000	50,000	-	0%
Transfer-in		23,000	23,000		(23,000)	-100%
Interest & Other	1,045	750	750	750	-	0%
Total Revenues	51,575	73,750	73,750	50,750	(23,000)	-31%
Total Resources	\$ 191,452	\$ 265,202	\$ 265,202	\$ 238,965	\$ (26,237)	-10%
Expenditures						
Transfer Out - Cole St LID				65,810	-	
Transfer Out - 110 Street		76,987	76,987	97,174	20,187	26%
Operating Expenditures	\$ -	\$ 76,987	\$ 76,987	\$ 162,984	\$ 85,997	112%
Available	-	-	-	-	-	
Designated for TIB Street Projects				7,826	7,826	NA
Designated	-	-	188,215	68,155	68,155	NA
Ending Fund Balance	\$ 191,452	\$ 188,215	\$ 188,215	\$ 75,981	(112,234)	-60%

Real Estate Excise Tax-1st Fund 131	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 387,931	\$ 176,744	\$ 176,744	\$ 158,944	\$ (17,800)	-10%
Taxes	50,530	50,000	50,000	50,000	-	0%
Interest & Other	1,890	1,000	1,000	750	(250)	-25%
Total Revenues	52,420	51,000	51,000	50,750	(250)	0%
Total Resources	\$ 440,351	\$ 227,744	\$ 227,744	\$ 209,694	\$ (18,050)	-8%
Expenditures						
Transfer Out - 535 Facility Fund		60,000	-	-	(60,000)	-100%
Transfer Out - 190 Golf Fund	60,000	40,000	40,000	-	(40,000)	-100%
Transfer Out - 530 DP Fund	195,645	28,800	28,800	84,000	55,200	192%
Transfer Out - 170 Pool Fund	-	-	-	13,643	13,643	NA
Operating Expenditures	\$ 255,645	\$ 128,800	\$ 68,800	\$ 97,643	\$ (31,157)	-24%
Available	-	98,944	-	-	(98,944)	-100%
Designated	-	-	158,944	112,051	112,051	
Ending Fund Balance	\$ 184,707	\$ 98,944	\$ 158,944	\$ 112,051	13,107	13%

Police Department

Funds 150, 154, and 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 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 22,700	\$ 25,394	\$ 25,394	\$ 19,759	\$ (5,635)	-22%
Share of Federally Foreited Property	-	1,000	-	1,000	-	0%
Confiscated Property Sales	16,272	20,000	10,000	15,000	(5,000)	-25%
Interest & Other	<u>153</u>	<u>50</u>	<u>125</u>	<u>100</u>	<u>50</u>	100%
Total Revenues	16,424	21,050	10,125	16,100	(4,950)	-24%
Total Resources	<u>\$ 39,124</u>	<u>\$ 46,444</u>	<u>\$ 35,519</u>	<u>\$ 35,859</u>	<u>\$ (10,585)</u>	-23%
Expenditures						
Supplies	10,019	10,000	12,000	23,000	\$ 13,000	130%
Services/Charges	2,279	5,000	3,000	5,000	-	0%
Intgov't Svc/Taxes	1,433	-	760	-	-	NA
Transfer Out - Fund 530	-	-	-	7,000	7,000	NA
Projects & Capital Outlay**	-	-	-	-	-	NA
Operating Expenditures	13,730	15,000	15,760	35,000	20,000	133%
Ending Fund Balance	<u>\$ 25,394</u>	<u>\$ 31,444</u>	<u>\$ 19,759</u>	<u>\$ 859</u>	<u>\$ (30,585)</u>	-97%

Jail Administration Group Fund 154	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 92,088	\$ 92,673	\$ 92,673	\$ 93,173	\$ 500	1%
Interest & Other	<u>584</u>	<u>200</u>	<u>500</u>	<u>500</u>	<u>300</u>	150%
Total Revenues	584	200	500	500	300	150%
Total Resources	<u>\$ 92,672</u>	<u>\$ 92,873</u>	<u>\$ 93,173</u>	<u>\$ 93,673</u>	<u>\$ 800</u>	1%
Expenditures	-	-	-	-	-	
Ending Fund Balance	<u>\$ 92,672</u>	<u>\$ 92,873</u>	<u>\$ 93,173</u>	<u>\$ 93,673</u>	<u>\$ 800</u>	<u>1%</u>

Drug Education & Enforcement Fund 156	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 26,861	\$ 30,402	\$ 30,402	\$ 33,992	\$ 3,590	12%
Fines & Forfeitures	3,385	4,000	3,500	3,800	(200)	-5%
Interest & Other	<u>180</u>	<u>115</u>	<u>115</u>	<u>140</u>	<u>25</u>	22%
Total Revenues	3,565	4,115	3,615	3,940	(175)	-4%
Total Resources	<u>\$ 30,426</u>	<u>\$ 34,517</u>	<u>\$ 34,017</u>	<u>\$ 37,932</u>	<u>3,415</u>	10%
Expenditures						
Supplies	24	5,000	25	5,000	-	0%
Capital Outlay	-	-	-	-	-	
Operating Expenditures	24	5,000	25	5,000	-	0%
Ending Fund Balance	<u>\$ 30,402</u>	<u>\$ 29,517</u>	<u>\$ 33,992</u>	<u>\$ 32,932</u>	<u>\$ 3,415</u>	<u>12%</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 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 148,315	\$ 118,334	\$ 118,334	\$ 92,532	\$ (25,802)	-22%
Charges for Services	9,731	20,730	16,377	17,000	(3,730)	-18%
Transfer-in		51,122	51,122	-	(51,122)	-100%
Interest & Other	1,118	-	370	370	370	NA
Total Revenues	10,849	71,852	67,869	17,370	(54,482)	-76%
Total Resources	\$ 159,164	\$ 190,186	\$ 186,203	\$ 109,902	(80,284)	-42%
Expenditures						
Transfers Out	36,345	133,671	93,671	-	(133,671)	-100%
Operating Expenditures	36,345	133,671	93,671	-	(133,671)	-100%
Ending Fund Balance	\$ 122,819	\$ 56,515	\$ 92,532	\$ 109,902	\$ 53,387	94%

Parks Mitigation Detail - 451

Revenues						
Beginning Fund Balance	\$ 129,036	\$ 94,501	\$ 94,501	\$ 80,751	(13,750)	-15%
Charges for Services	1,209	6,045	2,000	2,000	(4,045)	-67%
Interest & Other	600	-	250	250	250	NA
Total Revenues	1,809	6,045	2,250	2,250	(3,795)	-63%
Total Resources	\$ 130,845	\$ 100,546	\$ 96,751	\$ 83,001	(17,545)	-17%
Expenditures						
Transfer Out	36,345	56,000	16,000	-	(56,000)	-100%
Ending Fund Balance	\$ 94,501	\$ 44,546	\$ 80,751	\$ 83,001	38,455	86%

Street Mitigation Detail - 651

Revenues						
Beginning Fund Balance	\$ 19,278	\$ 27,956	\$ 27,956	\$ 11,782	(16,174)	-58%
Charges for Services	8,522	14,685	14,377	15,000	315	2%
Transfer in		47,000	47,000		(47,000)	-100%
Interest & Other	156	-	120	120	120	NA
Total Revenues	8,678	61,685	61,497	15,120	(46,565)	-75%
Total Resources	\$ 27,956	\$ 89,641	\$ 89,453	\$ 26,902	(62,739)	-70%
Expenditures						
Transfer to Fund 110	-	77,671	77,671	-	(77,671)	-100%
Operating Expenditures	-	77,671	77,671	-	(77,671)	-100%
Ending Fund Balance	\$ 27,956	\$ 11,970	\$ 11,782	\$ 26,902	\$ 14,932	125%

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.

Current marketing activities include: Activity Guide, Website, Facebook Promotional sales, Print advertising Fliers, and Email

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
- Continue to implement existing effective marketing activities, take advantage of new opportunities

City Administrator

Community Development Director

Aquatics Manager

Recreation Assistant III (5)

Recreation Assistant II (8)

Recreation Assistant I (15)

2012 Highlights

- ✓ Starting Block Replacement
- ✓ Diving Board Refurbished
- ✓ Customer Service Survey
- ✓ Continued existing marketing activities

2013 Key Projects

- ✓ Puget Sound Energy grant for Variable Frequency Drive to maintain long term healthy pump life
- ✓ Marketing to increase Pool Rentals

2014 Key Projects

- ✓ None at this time

Pool Fund 170	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 57,252	\$ 26,860	\$ 26,860	\$ 42,301	\$ 15,441	57%
Charges for Services	226,549	221,500	234,300	224,500	3,000	1%
Rentals	58,525	63,500	62,500	63,500	-	0%
Donations, Interest & Other	2,725	5,250	15,315	3,250	(2,000)	-38%
Transfer- Impact Fees		6,000	6,000	-	(6,000)	-100%
Transfer-Property Tax, Fund 001	<u>120,000</u>	<u>158,557</u>	<u>158,557</u>	<u>156,838</u>	<u>(1,719)</u>	-1%
Total Revenues	407,799	454,807	476,672	448,088	(6,719)	-1%
Projects PSE Grant/REET	-	-	-	20,000	-	0%
Total Resources	<u>\$ 465,051</u>	<u>\$ 481,668</u>	<u>\$ 503,532</u>	<u>\$ 510,389</u>	<u>\$ 8,722</u>	2%
Expenditures						
Salaries	179,399	183,064	194,278	196,268	13,204	7%
Personnel Benefits	46,581	38,934	50,309	50,416	11,482	29%
Supplies	22,441	25,850	28,850	25,850	-	0%
Services/Charges*	131,786	147,237	121,800	134,600	(12,637)	-9%
Intgov't Svc/Charges	1,243	1,000	1,000	1,000	-	0%
Interfund Services	<u>48,907</u>	<u>45,794</u>	<u>46,994</u>	<u>63,784</u>	<u>17,990</u>	<u>39%</u>
Operating Expenditures	430,357	441,879	443,231	471,918	30,039	7%
Projects & Capital Outlay**	<u>7,834</u>	<u>18,000</u>	<u>18,000</u>	<u>20,000</u>	<u>2,000</u>	<u>11%</u>
Total Expenditures	<u>\$ 438,191</u>	<u>\$ 459,879</u>	<u>\$ 461,231</u>	<u>\$ 491,918</u>	<u>\$ 32,039</u>	7%
Ending Fund Balance	<u>\$ 26,860</u>	<u>\$ 21,789</u>	<u>\$ 42,301</u>	<u>\$ 18,471</u>	<u>\$ (3,317)</u>	-15%

Projects & Capital Outlay Detail

Expenditures**						
Equipment	7,834	-	-	-	-	
Pool Filter Pump	7,834	-	-	20,000	20,000	
Starting Blocks	<u>-</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>(18,000)</u>	<u>-100%</u>
Total Expenditures	<u>\$ 15,668</u>	<u>\$ 18,000</u>	<u>\$ 18,000</u>	<u>\$ 20,000</u>	<u>\$ 2,000</u>	

Staffing in FTE's	1.35	1.25	1.25	1.25
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*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 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,040	\$ 1,230	\$ 1,230	\$ 1,421	\$ 191	16%
Transfer-REET	<u>66,000</u>	<u>66,000</u>	<u>66,000</u>	<u>65,810</u>	<u>(190)</u>	0%
Total Revenues	<u>\$ 67,040</u>	<u>\$ 67,230</u>	<u>\$ 67,230</u>	<u>\$ 67,231</u>	<u>1</u>	0%
Debt Service	65,810	65,809	65,809	65,809	-	0%
Ending Fund Balance	<u>\$ 1,230</u>	<u>\$ 1,421</u>	<u>\$ 1,421</u>	<u>\$ 1,422</u>	<u>\$ 1</u>	0%

LID Debt Cole, Warner, YBarS 215	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 192,303	\$ 202,032	\$ 202,032	\$ 135,800	\$ (66,232)	-33%
Special Assessments	<u>99,642</u>	<u>81,884</u>	<u>83,881</u>	<u>78,213</u>	<u>(3,671)</u>	-4%
Total Resources	<u>\$ 291,945</u>	<u>\$ 283,916</u>	<u>\$ 285,913</u>	<u>\$ 214,013</u>	<u>(69,903)</u>	-25%
Debt Service	\$ 89,914	\$86,632	\$ 150,113	\$ 95,334	8,702	10%
Transfer-Fund 410	-	-	-	-	-	
Ending Fund Balance	<u>\$ 202,031</u>	<u>\$ 197,284</u>	<u>\$ 135,800</u>	<u>\$ 118,679</u>	<u>\$ (78,605)</u>	-40%

LID Guaranty Fund 230	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 107,787	\$ 109,505	\$ 109,505	\$ 110,705	\$ 1,200	1%
Interest & Other	<u>1,718</u>	<u>1,100</u>	<u>1,200</u>	<u>1,200</u>	<u>100</u>	9%
Total Resources	<u>\$ 109,505</u>	<u>\$ 110,605</u>	<u>\$ 110,705</u>	<u>\$ 111,905</u>	<u>1,300</u>	1%
Transfer-General Fund	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	
Ending Fund Balance	<u>\$ 109,505</u>	<u>\$ 110,605</u>	<u>\$ 110,705</u>	<u>\$ 111,905</u>	<u>\$ 1,300</u>	1%

Water Utility Fund 410

WHO

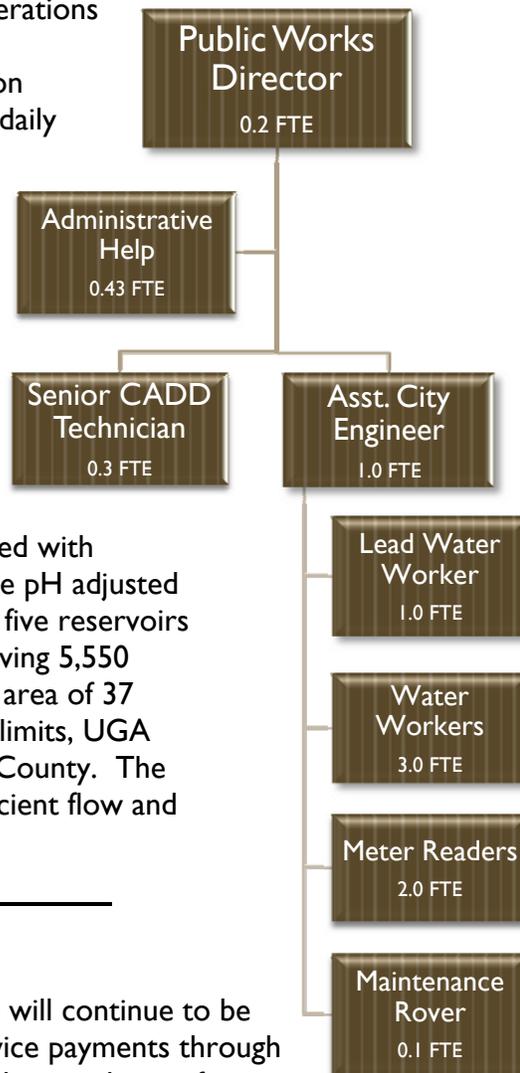
The Public Works Department is responsible for the operation and maintenance of public water system. The Engineering Division manages system operations and capital improvement projects, performs development review. The Operations Division performs routine maintenance and monitors daily operation of the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

PURPOSE

- The water utility has three of its own sources of supply and an emergency intertie with the City of Tacoma. All source water is disinfected with chlorine gas and the spring sources are 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

- A significant portion of utility revenue will continue to be needed for meeting ongoing debt service payments through 2017. Until this debt is retired capital expenditures from reserves will be limited. Efforts to secure a low interest loan for implementation of the Zone 888/983 Well Facility and Zone 983 South Expansion projects will be on-going. Small annual rate increases are anticipated to be needed to build reserves and meet cash flow needs for the reimbursement only \$3.5M 2013 DWSRF loan for the 2 MG reservoir replacement.



2013 Highlights

- ✓ The Final 2013 Comprehensive Water System Plan was adopted by the City Council and approved by DOH.
- ✓ A \$3.5M Drinking Water Safe Revolving Fund (DWSRF) loan for replacing the 2 MG reservoir was approved by Council.
- ✓ An application for a \$1.78M DWSRF loan for the Zone 888/983 Well Facility (Golf Course Well) and Zone 983 South Expansion projects was submitted.

2014 Key Projects

- Demolition of the 2 MG reservoir and design of its replacement will be completed.
- Meter reading will shift to new handheld equipment as part of the 2014 Gas Utility AMR system replacement project.
- Update water valve map details.
- Replace select water main segments on Griffin Ave prior to WSDOT overlay project.
- Work to clear vegetation from water mains outside paved areas.

Changes/Notes

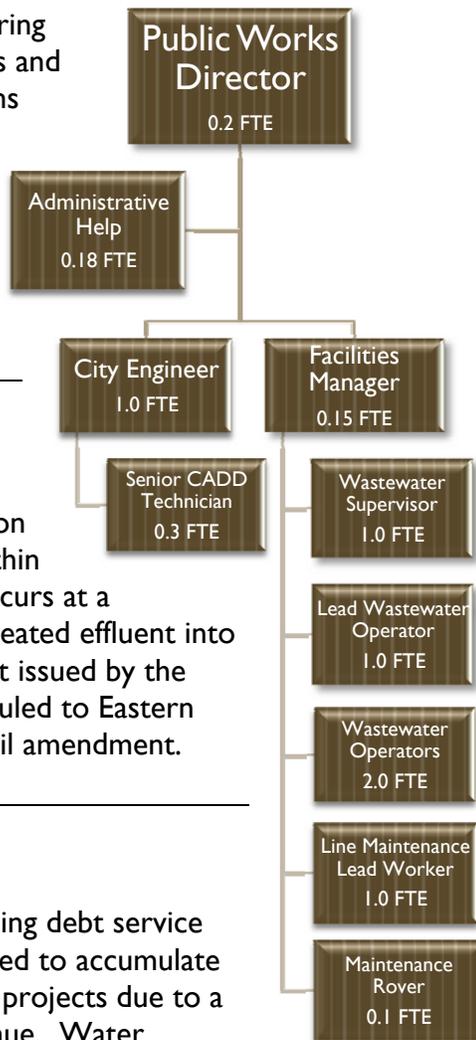
- An annual rate increase tied to the CPI-U for the Seattle region is set forth in city code and has been factored into budgeted revenue.

Water Utility Fund 410	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 909,441	\$ 1,148,746	\$ 1,148,746	\$ 1,070,779	\$ (77,966)	-7%
Charges for Services	2,858,159	2,941,100	2,993,900	2,941,100	-	0%
Interest & Other	33,584	23,500	23,345	23,500	-	0%
Total Operating Revenues	2,891,743	2,964,600	3,017,245	2,964,600	(77,966)	-3%
Capital Connection Fees	120,999	70,760	71,990	71,180	420	1%
Y Bar S LID Assessments (Fund 215)	-	-	-	-	-	-
Interfund Loan	-	-	49,041	300,000	300,000	na
Construction Loan & grants	-	-	-	618,000	618,000	-
Total Other Sources	120,999	70,760	121,031	989,180	918,420	1298%
Total Resources	\$ 3,922,184	\$ 4,184,106	\$ 4,287,022	\$ 5,024,559	\$ 737,538	18%
Expenditures						
Salaries	419,267	456,768	463,365	459,489	2,721	1%
Personnel Benefits	202,820	244,879	231,264	241,360	(3,519)	-1%
Supplies	96,894	98,300	87,260	96,282	(2,018)	-2%
Services/Charges	124,356	130,200	134,700	143,900	13,700	11%
City Taxes	228,649	236,000	236,000	237,464	1,464	1%
Public Utility/B&O/Excise Taxes	142,559	145,500	145,500	148,415	2,915	2%
Intgov't Services & Taxes	7,687	10,600	12,366	14,700	4,100	39%
Interfund Services	398,899	405,240	405,240	390,791	(14,449)	-4%
Operating Expenditures	1,621,131	1,727,487	1,715,695	1,732,401	4,914	0%
Projects & Capital Outlay*	20,830	40,000	102,519	730,310	690,310	-
Debt Service/Interfund Loan	410,662	706,894	406,894	700,001	(6,893)	-1%
Transfer Out - Fund 455	720,815	724,347	991,134	719,314	(5,033)	-1%
Total Expenditures	\$ 2,773,438	\$ 3,198,728	\$ 3,216,242	\$ 3,882,026	683,298	21%
Reserve Goal						
Available Fund Balance (Goal 2.5%)	732,722	376,112	418,718	4,289	43,310	-
Assigned for PWTF 1/2 Annual	-	353,447	203,447	200,001	200,001	-
Committed for O&M @ 20%	259,381	345,497	343,139	346,480	346,480	-
Committed for Y Bar S Reserve	141,400	247,546	292,700	340,700	Actuals	-
Committed for Construction-1%FA	15,243	16,222	16,222	251,063	251,063	-
Ending Fund Balance	\$ 1,148,746	\$ 985,378	\$ 1,070,779	\$ 1,142,533	\$840,854	
Projects & Capital Outlay Detail						
Expenditures*						
Projects & Capital Outlay Detail	110,828	-	95,000	112,310	\$ 112,310	
728 - City Reservoir Project	-	-	-	618,000	618,000	
Total Expenditures	\$ 110,828	\$ -	\$ 95,000	\$ 730,310	\$ 730,310	
Staffing in FTE's	8.03	8.03	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 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 the aging collection system to reduce inflow and infiltration, sludge blower replacement and hydraulic capacity improvements to the UV disinfection system

2013 Highlights

- ✓ WWTP: Removed and repaired one of two mixed liquor recirculation pump motors.
- ✓ WWTP: Completed an emergency project to replace the last buried segment of the original 1947 plant piping after it failed.

2014 Key Projects

- The update to the General Sewer Plan budgeted for 2013 is rolled over to 2014 as current reserves are insufficient. The update will be completed by city planning and engineering staff.
- Outdated brick manholes in Griffin Avenue will be replaced prior to the pavement overlay of SR 164 by WSDOT.

Changes/Notes

- An annual rate increase (1%) 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 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 841,601	\$ 1,070,212	\$ 1,070,212	\$ 996,019	\$ (74,193)	-7%
Charges for Services	3,854,310	4,011,000	3,922,100	3,929,800	(81,200)	-2%
Interest & Other	8,484	9,000	4,800	4,800	(4,200)	-47%
Total Operating Revenues	<u>3,862,794</u>	<u>4,020,000</u>	<u>3,926,900</u>	<u>3,934,600</u>	<u>(159,593)</u>	<u>-4%</u>
Capital Connection Fees	39,333	34,296	25,000	57,160	22,864	67%
Interfund Loan Received	600,000	-	-	-	-	-
Capital Grants	-	-	75,000	-	-	-
Total Other Sources	<u>639,333</u>	<u>34,296</u>	<u>100,000</u>	<u>57,160</u>	<u>22,864</u>	<u>67%</u>
Total Resources	<u>\$ 5,343,728</u>	<u>\$ 5,124,508</u>	<u>\$ 5,097,112</u>	<u>\$ 4,987,779</u>	<u>(136,729)</u>	<u>-3%</u>
Expenditures						
Salaries	461,330	449,953	453,894	459,650	9,697	2%
Personnel Benefits	183,822	197,064	195,824	205,028	7,964	4%
Supplies	41,493	39,200	37,750	44,050	4,850	12%
Services/Charges	380,227	352,400	335,540	347,900	(4,500)	-1%
City Taxes	309,163	321,200	313,900	328,500	7,300	2%
Public Utility/B&O/Excise Taxes	103,723	116,800	103,100	118,200	1,400	1%
Intgov't Services & Taxes	20,161	28,000	17,529	28,000	-	0%
Interfund Services	418,046	403,360	403,360	400,805	(2,555)	-1%
Operating Expenditures	<u>1,917,965</u>	<u>1,907,977</u>	<u>1,860,897</u>	<u>1,932,133</u>	<u>24,156</u>	<u>1%</u>
Projects & Capital Outlay*	7,791	-	11,000	19,493	19,493	NA
Debt Service	1,511,073	1,511,814	1,511,814	1,504,789	(7,025)	0%
Transfer Out/Interfund Loan	350,000	-	-	-	-	NA
Transfer Out-Revenue Bond Fund	486,687	497,465	717,382	492,311	(5,154)	-1%
Total Expenditures	<u>\$ 4,273,516</u>	<u>\$ 3,917,256</u>	<u>\$ 4,101,093</u>	<u>\$ 3,948,726</u>	<u>31,470</u>	<u>1%</u>
					Reserve Goal	
Available Fund Balance (Goal 2.5%)	244,158	126,989	(76,240)	(399,411)	48,303	
Assigned for PWTFL 1/2 Annual	500,000	755,907	755,907	755,907	755,907	
Committed for O&M @ 16%	306,874	305,276	297,743	309,141	309,141	
Committed for Construction-1%FA	19,180	19,080	18,609	373,417	373,417	
Ending Fund Balance	<u>\$ 1,070,212</u>	<u>\$ 1,207,252</u>	<u>\$ 996,019</u>	<u>\$ 1,039,053</u>	<u>\$ 1,438,465</u>	
0						
Projects & Capital Outlay Detail						
Expenditures*						
Equipment Purchase	7,791	-	11,000	19,493		
Total Expenditures	<u>\$ 7,791</u>	<u>\$ -</u>	<u>\$ 11,000</u>	<u>\$ 19,493</u>		
Staffing in FTE's						
	6.93	6.93	6.93	6.93		

Natural Gas Utility Fund 430

WHO

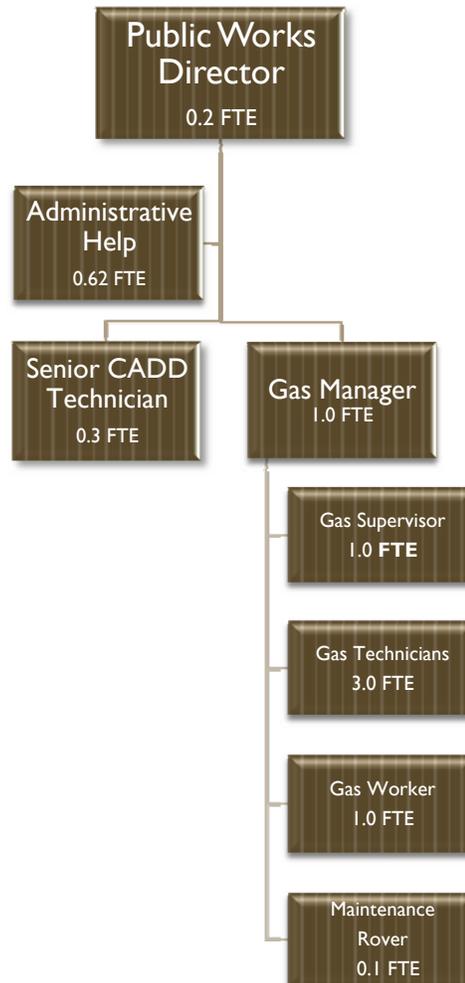
The Public Works Department is responsible for the operation and maintenance of the natural gas distribution system. The Engineering Division provides mapping of system facilities. The Operations Division performs routine maintenance of the system and daily operation of the distribution mains, service 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.

PURPOSE

- The utility has 23 district regulator stations and 93.6 miles of distribution main serving 4,383 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. The Gas Utility Distribution Integrity Management Plan (DIMP) has placed more emphasis on public awareness. Management continues to address unaccounted for gas through more accurate metering of large customers and testing of Northwest Pipeline and Buckley custody transfer meters.



2013 Highlights

- ✓ Completed three Deep Anode Well Replacements
- ✓ WUTC audit on operations manual
- ✓ Battersby main replacement
- ✓ All remaining downgraded farm taps have been removed
- ✓ Reg-Station and farm tap protection along highway
- ✓ Main Gate station re-coating project
- ✓ Meter replacement
- ✓ Kibler main replacement
- ✓ Repair cans installed on Auburn Enumclaw Hwy
- ✓ Gas delivery contract negotiations started with PSE in anticipation of their acquisition of the City of Buckley system
- ✓ 1,880 ft of main installed for MIT

2014 Key Projects

- Roosevelt and Warner re-coating project
- 268th Ave SE main replacement
- Reg station and farm tap elimination on SR 164 at Muckleshoot school
- Meter replacement
- AMR system replacement

Changes/Notes

- Gas supply for 80% of the average demand has been secured at fixed pricing for winter.

Natural Gas Utility Fund 430	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,377,899	\$ 1,867,110	\$ 1,867,110	\$ 1,837,586	(29,524)	-2%
Charges for Services	4,547,317	4,124,472	4,018,985	4,100,095	(24,377)	-1%
Capital Connection Fees	20,519	2,500	9,000	2,500	-	0%
Interest & Other	18,176	16,000	18,632	16,000	-	0%
Total Revenues	4,586,012	4,142,972	4,046,617	4,118,595	(53,901)	-1%
Total Resources	\$ 5,963,911	\$ 6,010,082	\$ 5,913,727	\$ 5,956,181	(53,901)	-1%
Expenditures						
Salaries	467,605	489,856	482,839	504,956	15,100	3%
Personnel Benefits	209,735	233,430	219,685	228,100	(5,330)	-2%
Natural Gas Purchases	2,126,360	2,414,000	2,120,000	2,330,000	(84,000)	-3%
Supplies	156,163	119,700	117,723	122,300	2,600	2%
Services/Charges	95,954	87,550	91,256	96,450	8,900	10%
City Taxes	227,366	207,000	207,000	207,000	-	0%
Public Utility/B&O/Excise Taxes	170,176	149,000	149,000	149,000	-	0%
Intgov't Services & Taxes	25,017	14,600	13,000	13,000	(1,600)	-11%
Interfund Services	320,225	302,788	302,788	278,570	(24,218)	-8%
Operating Expenditures	3,798,601	4,017,924	3,703,291	3,929,376	(88,548)	-2%
Projects & Capital Outlay <i>(detail below)</i>	114,752	265,000	190,000	312,096	47,096	18%
Debt Service	183,450	182,850	182,850	182,075	(775)	0%
Total Expenditures	\$ 4,096,803	\$ 4,465,774	\$ 4,076,141	\$ 4,423,547	(42,227)	-1%
Reserve Goal						
Available Fund Balance (Goal 2.5%)	319,545	127,341	20,638	(2,486)	98,234	
Assigned for Debt Service 1/2 Annual		91,425	91,425	91,038	91,038	
Committed for O&M @ 25%	685,568	1,004,481	925,823	982,344	982,344	
Committed for Gas Rate Stability	-	-	450,000	153,074	153,074	
Committed for Construction	51,061	51,061	349,700	308,664	308,664	
Assigned for Construction of Anode Wells	320,000	270,000	-	-	-	
Ending Fund Balance	\$ 1,867,110	\$ 1,544,308	\$ 1,837,586	\$ 1,532,634	\$ 1,633,354	
Projects & Capital Outlay Detail						
Expenditures						
AMR System	-	-	-	166,406		
Machinery & Equipment	-	-	-	47,690		
Improvements	69,014	265,000	190,000	98,000		
Total Expenditures	\$ 69,014	\$ 265,000	\$ 190,000	\$ 312,096		
Staffing in FTE's						
	7.38	7.22	7.22	7.22		

Solid Waste Utility Fund 440

WHO

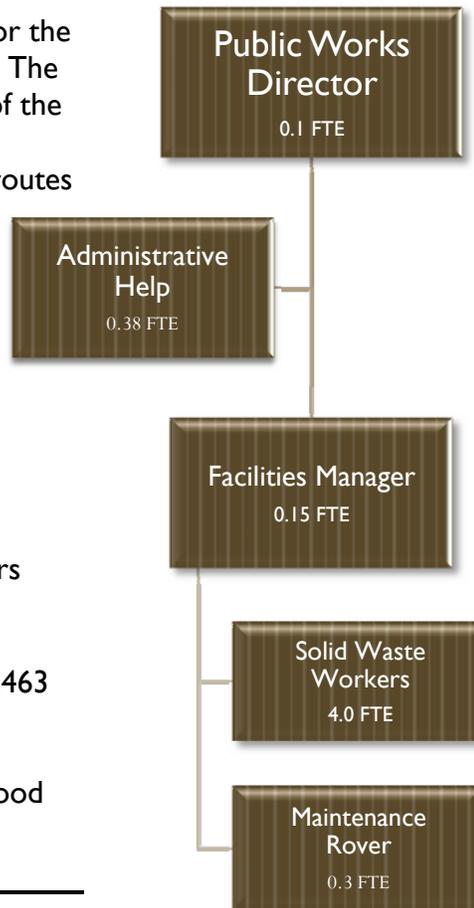
The Public Works Department is responsible for the operation of the solid waste collection system. The Operations Division performs daily operation of the garbage, commingled recycling, commercial cardboard recycling and yard waste collection routes and oversees container maintenance and procurement. 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.



2013 Highlights

- ✓ Executed an amended Interlocal Agreement with KCSW extending the term to 2040.
- ✓ Commercial cardboard recycling revenue increased by 15% over 2012.
- ✓ Delivered individual recycle carts to Mountain Meadow MHP, eliminating the last of the recycle bins from the collection system.

2014 Key Projects

- Develop plan for replacing the residential route truck.
- Continue involvement in the King County Solid Waste Transfer Station Plan process.

Changes/Notes

○

Solid Waste Utility Fund 440	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 216,262	\$ 180,076	\$ 180,076	\$ 185,291	\$ 5,215	3%
Intergovernmental	27,875	27,500	27,249	27,500	-	0%
Charges for Services	1,800,499	1,947,700	1,952,550	1,986,900	39,200	2%
Capital Fees	4,152	2,160	4,000	2,160	-	0%
Interest & Other	15,881	13,700	15,250	13,700	-	0%
Total Revenues	<u>1,848,407</u>	<u>1,991,060</u>	<u>1,999,049</u>	<u>2,030,260</u>	<u>39,200</u>	<u>2%</u>
Total Resources	<u>\$ 2,064,669</u>	<u>\$ 2,171,136</u>	<u>\$ 2,179,125</u>	<u>\$ 2,215,551</u>	<u>44,415</u>	<u>2%</u>
Expenditures						
Salaries	281,049	256,644	272,502	276,006	19,362	8%
Personnel Benefits	141,545	160,850	153,391	153,552	(7,298)	-5%
Supplies	19,644	25,400	28,790	25,149	(251)	-1%
Services/Charges	229,189	219,830	250,295	244,400	24,570	11%
City Taxes	144,040	157,000	157,000	162,000	5,000	3%
Intgov't Services & Taxes	95,955	97,000	97,000	97,000	-	0%
Tipping Fees	460,852	511,000	490,000	495,000	(16,000)	-3%
Public Utility/B&O/Excise Taxes	97,848	104,000	104,000	107,000	3,000	3%
Interfund Services	414,471	440,405	440,856	459,636	19,231	4%
Operating Expenditures	<u>1,884,593</u>	<u>1,972,129</u>	<u>1,993,834</u>	<u>2,019,743</u>	<u>47,614</u>	<u>2%</u>
Capital - Cart Replacement	-	19,250	-	3,190	(16,060)	
Total Expenditures	<u>\$ 1,884,593</u>	<u>\$ 1,991,379</u>	<u>\$ 1,993,834</u>	<u>\$ 2,022,933</u>	<u>31,554</u>	<u>2%</u>
					Reserve Goal	
Available Fund Balance (Goal 1%)	29,309	2,265	5,846	10,841	20,197	
Committed for O&M @ 8%	150,767	157,770	159,507	161,579	161,579	
Assigned for Containers @1%	-	19,721	19,938	20,197	20,197	
Ending Fund Balance	<u>\$ 180,076</u>	<u>\$ 179,757</u>	<u>\$ 185,291</u>	<u>\$ 192,618</u>	<u>\$201,974</u>	

Staffing in FTE's	5.03	5.03	5.03	5.03
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Revenue Bond Fund Fund 455	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 619,478	\$ 627,851	\$ 627,851	\$ 1,118,554	\$ 490,703	78%
Transfer In-Water Fund 410	720,815	724,348	991,134	719,314	(5,034)	-1%
Transfer In-Sewer Fund 420	486,687	497,465	717,382	492,311	(5,154)	-1%
Interest & Other	3,750	1,500	4,000	4,000	2,500	167%
Total Revenues	1,211,252	1,223,313	1,712,516	1,215,625	483,015	39%
Total Resources						
	\$ 1,830,730	\$ 1,851,164	\$ 2,340,367	\$ 2,334,179	483,015	26%
Debt Service 2005 Revenue Bond	754,938	758,638	758,638	760,200	1,562	0%
Debt Service 2011 Revenue Bond	447,941	463,675	463,175	458,775	(4,900)	-1%
Total Expenditures	\$ 1,202,879	\$ 1,222,313	\$ 1,221,813	\$ 1,218,975	479,677	39%
Available for Debt Service			-		-	
Restricted for Bond Requirements	627,850	628,851	1,118,554	1,115,204	486,353	77%
Ending Fund Balance	\$ 627,850	\$ 628,851	\$ 1,118,554	\$ 1,115,204	486,353	77%

Welcome Center Construction Fund 310	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 348,762	\$ 348,145	\$ 348,145	\$ 337,722	\$ (10,423)	-3%
Dept of Transportation Grant	16,544	-	146	-	-	
Total Revenues	16,544	-	146	-	-	
Total Resources	\$ 365,306	\$ 348,145	\$ 348,291	\$ 337,722	\$ (10,423)	-3%
Expenditures						
Capital	-	348,145	10,568	337,722	(10,423)	-3%
Miscellaneous	17,161				-	
Repay Interfund Loan		-	-	-	-	
Total Expenditures	\$ 17,161	\$ 348,145	\$ 10,568	\$ 337,722	\$ (10,423)	-3%
Ending Fund Balance	\$ 348,145	\$ -	\$ 337,722	\$ 0	\$ 0	

Expo Fund 490

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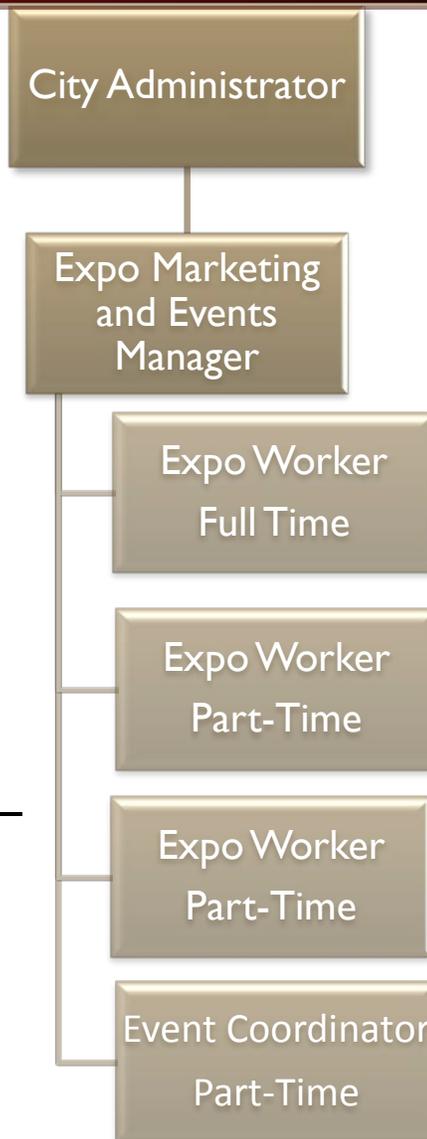
The Expo Center Fund is managed by the Expo Marketing and Events Manager. This fund provides for management, marketing, event planning and support, maintenance and capital improvements to the Enumclaw Expo Center buildings and grounds.

PURPOSE

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

STRATEGIC PRIORITIES

- Image
 - Branding/tag line creation
- Advertising and Promotion
 - Online presence on wedding websites
 - Focus on meetings/retreats marketing of Field House
 - Develop brochure for a direct mail campaign
 - Implement social media
- Public Relations Campaign
 - Develop sponsorship campaign
 - Develop community outreach campaign
 - Volunteers
 - Marketing
 - Sponsorships



2013 Highlights

- ✓ Field House Window Renovation
- ✓ Successfully organized Wine & Chocolate Festival, Brew Fest and Festival of Crafts & Gifts
- ✓ Retired and repaired picnic tables and bleachers
- ✓ Cleaned out “bone yard” to rent for BMX track
- ✓ Added Audio Equipment and Dance lights to Field House
- ✓ Executed new 5 year contract with Scottish Highland Games and Olympic Kennel Dog Club
- ✓ Increased Exhibit Hall and Activity Hall revenue by 15%
- ✓ Increased Field House revenue by 28%

2014 Key Projects

- ✓ Upgrade electrical to L & I codes and to increase RV capabilities
- ✓ Remodel restrooms in Activity and Exhibit Halls

Enumclaw Expo Center Fund 490	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 455,955	\$ 595,620	\$ 595,620	\$ 471,310	\$ (124,310)	-21%
Charges for Services	139,405	196,025	129,000	150,000	(46,025)	-23%
Rentals & Leases <i>(includes interfund)</i>	333,041	385,000	369,000	319,000	(66,000)	-17%
Interest & Other	2,612	1,700	11,800	1,900	200	12%
Intergovernmental Revenue	-	-	-	-	-	
Total Revenues	<u>475,058</u>	<u>582,725</u>	<u>509,800</u>	<u>470,900</u>	(236,135)	-41%
Total Resources	<u>\$ 931,013</u>	<u>\$ 1,178,345</u>	<u>\$ 1,105,420</u>	<u>\$ 942,210</u>	<u>(236,135)</u>	-20%
Expenditures						
Salaries	169,408	190,349	176,267	184,808	(5,541)	-3%
Personnel Benefits	43,269	50,093	54,173	51,071	978	2%
Supplies	88,041	110,975	84,550	81,200	(29,775)	-27%
Services/Charges	185,015	193,150	161,000	148,300	(44,850)	-23%
Intergovernmental Services & Taxes	4,803	2,350	2,900	2,900	550	23%
Interfund Services	<u>120,981</u>	<u>95,766</u>	<u>96,614</u>	<u>106,532</u>	<u>10,766</u>	11%
Operating Expenditures	<u>611,517</u>	<u>642,683</u>	<u>575,504</u>	<u>574,811</u>	<u>(67,872)</u>	-11%
Projects & Capital Outlay <i>(detail below)</i>	<u>23,875</u>	<u>50,000</u>	<u>58,606</u>	<u>11,000</u>	<u>(39,000)</u>	-78%
Total Expenditures	<u>\$ 635,392</u>	<u>\$ 692,683</u>	<u>\$ 634,110</u>	<u>\$ 585,811</u>	<u>(106,872)</u>	-15%
Available	-	-	-	-	-	
Designated for Future Operations	(29,640)	210,402	204,656	100,745	(109,657)	-52%
Restricted for Construction	<u>325,260</u>	<u>275,260</u>	<u>266,654</u>	<u>255,654</u>	<u>(19,606)</u>	-7%
Ending Fund Balance	<u>\$ 295,620</u>	<u>\$ 485,662</u>	<u>\$ 471,310</u>	<u>\$ 356,399</u>	<u>\$ (129,263)</u>	-27%
Projects & Capital Outlay Detail						
Expenditures*						
Capital Outlay	\$ -	\$ 10,000	\$ 11,953	\$ -	(10,000)	-100%
491 Expo Facility Improvements	<u>23,875</u>	<u>40,000</u>	<u>42,206</u>	<u>11,000</u>	<u>(29,000)</u>	-73%
Total Expenditures	<u>\$ 23,875</u>	<u>\$ 50,000</u>	<u>\$ 54,159</u>	<u>\$ 11,000</u>	<u>\$ (39,000)</u>	-78%
Staffing in FTE's	2.35	3.00	3.30	3.30		

Equipment Rental Fund 520

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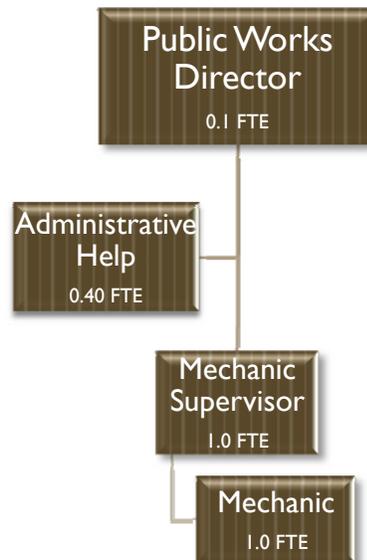
The Public Works Department is responsible for the maintenance of the city's vehicle and equipment fleet. Two mechanics provide this service at the City Shops. Administrative help documents the cost of parts, fuel, insurance and repair of each vehicle and assigns the actual cost of such to the respective 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.
- Begin succession planning for mechanics with two anticipated retirements occurring within the next few years



2013 Highlights

- ✓ 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
- ✓ Secured a permit to utilize off-road diesel (no state fuel tax), estimated to save \$8,000 annually

2014 Key Projects

- ✓ Replace Water Utility dump truck
- ✓ Replace Boise Sixplex finish mower
- ✓ Replace one meter reader vehicle
- ✓ Replace ½-ton Gas Utility pickup with CNG fuel pickup
- ✓ Replace PW ½-ton pickup with ¾-ton pickup
- ✓ Replace PW ½-ton pickup with ¾-ton pickup and Tommy lift gate
- ✓ Replace detective vehicle

Changes/Notes

- Additional PC workstation for mechanics will allow simultaneous work for ordering parts and reviewing manuals as more and more work is accomplished online

Equipment Rental Fund 520	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 2,437,791	\$ 2,069,493	\$ 2,069,493	\$ 2,177,334	\$ 107,841	5%
Interfund Services <i>(Detail Below)</i>	820,328	822,835	812,908	857,122	34,287	4%
Interest & Other	103,820	30,500	40,000	57,000	26,500	87%
Total Revenues	<u>924,147</u>	<u>853,335</u>	<u>852,908</u>	<u>914,122</u>	<u>60,787</u>	<u>7%</u>
Loan Repayment	355,958	300,000	-	300,000	-	0%
Transfers In-Funds 001	39,250	-	-	-	-	NA
Total Other Sources	<u>395,208</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>0%</u>
Total Resources	<u>\$ 3,757,146</u>	<u>\$ 3,222,828</u>	<u>\$ 2,922,401</u>	<u>\$ 3,391,456</u>	<u>\$ 168,628</u>	<u>5%</u>
Expenditures						
Salaries	170,582	162,422	166,571	166,160	3,738	2%
Personnel Benefits	67,491	71,464	63,775	66,002	(5,462)	-8%
Fuel	175,000	175,000	165,000	175,000	-	0%
Other Supplies	111,813	112,300	118,800	114,800	2,500	2%
Services/Charges	35,124	34,900	33,607	34,374	(526)	-2%
Intgov't Services & Taxes	1,044	1,000	1,546	1,500	500	0%
Interfund Services	6,680	4,477	4,477	11,416	6,939	155%
Operating Expenditures	<u>567,734</u>	<u>561,563</u>	<u>553,776</u>	<u>569,252</u>	<u>7,689</u>	<u>1%</u>
Interfund Loans	600,000	-	-	300,000	300,000	0%
Capital Outlay <i>(detail below)</i>	519,919	184,500	193,203	309,900	125,400	68%
Total Expenditures	<u>1,687,653</u>	<u>746,063</u>	<u>746,979</u>	<u>1,179,152</u>	<u>433,089</u>	<u>58%</u>
					Reserve Goal	
Available	1,983,288	2,388,765	237,679	269,975	-	
Designated for O&M @ 16%	86,205	88,000	88,000	91,080	91,080	
Governmental Funds Balance			893,075	919,782	919,782	
Enterprise Funds Balance	-	-	956,667	931,467	931,467	
Ending Fund Balance	<u>\$ 2,069,493</u>	<u>\$ 2,476,765</u>	<u>\$ 2,175,421</u>	<u>\$ 2,212,304</u>	<u>\$ 1,942,329</u>	

Projects & Capital Outlay Detail				
Expenditures				
Vehicles & Equipment	519,919	184,500	193,203	309,900
Total Expenditures	<u>\$ 519,919</u>	<u>\$ 184,500</u>	<u>\$ 193,203</u>	<u>\$ 309,900</u>

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

Operating Fund Charges*	Actual 2012	Budget 2013	Budget 2014	Percentage Op Expd**	Ending Reserves as %
Administration	\$ 4,192	\$ 2,814	\$ 2,989	0.3%	\$ 7,715
Police	188,062	186,503	187,548	21.9%	\$ 484,078
Community Development	3,565	2,887	2,675	0.3%	\$ 6,904
Parks	36,381	37,644	60,277	7.0%	\$ 155,580
Street	93,102	100,730	111,758	13.0%	\$ 288,457
Pool	940	-	300	0.0%	\$ 774
Fire/EMS	-	-	-	0.0%	\$ -
Golf	3,696	3,901	-	0.0%	\$ -
Senior Center	12,986	14,938	14,990	1.7%	\$ 38,690
Water	82,069	89,418	76,704	8.9%	\$ 197,980
Wastewater	91,385	70,377	76,451	8.9%	\$ 197,327
Gas	71,873	55,413	51,263	6.0%	\$ 132,314
Solid Waste	210,269	233,045	252,656	29.5%	\$ 652,127
Expo Center	29,529	6,379	12,459	1.5%	\$ 32,158
Data Processing			2,340	0.3%	
Facilities	-	8,785	4,711	0.5%	\$ 12,160
Total Citywide Charges	<u>\$ 828,048</u>	<u>\$ 812,834</u>	<u>\$ 857,121</u>	<u>100.0%</u>	<u>\$ 2,206,264</u>

Information and Media Services Funds 530 and 001.034

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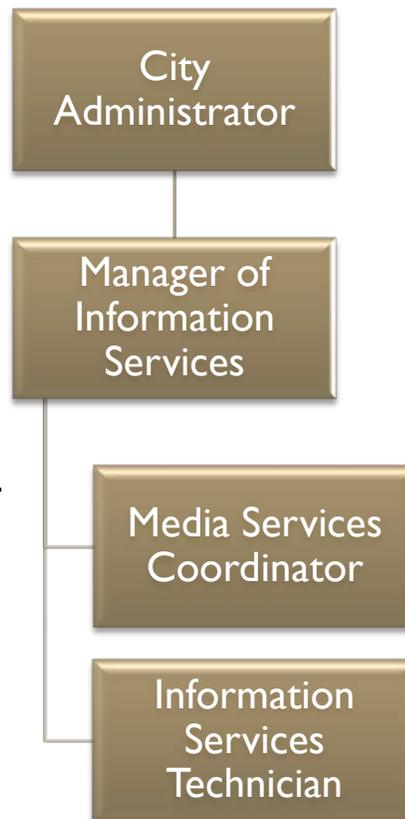
The Information Services Division is responsible for the design, procurement, implementation, and support of the city's information technology infrastructure and end user computing environment. Through cost effective, centralized management of all I.T resources, the Information Services Division coordinates 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.



2013 Highlights

- Procurement and installation of a new primary file and print server for City Hall.
- Vendor consolidation for city cellular service.
- WCIA cyber security audit.
- Sound system upgrades at Senior Center and Aquatic Center.
- Installation of new audio visual and lighting at Field House.
- Conversion of city data connection to King County iNet.
- Replacement of ECTV Video Cameras using Comcast restricted capital.

2014 Key Projects

- AutoCAD/Engineering workstation replacement.
- RTA Fleet Management Upgrade
- Procurement and installation of card entry system.
- Conversion of city website to new platform.
- Procurement and installation of PD Investigations video server.
- Replacement of the PD voice logging system.

Information Services Fund 530	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 69,958	\$ 99,164	\$ 99,164	\$ 1,982	\$ (97,182)	-98%
Interfund Services <i>(Detail Below)</i>	361,865	230,050	196,397	395,667	165,617	72%
Interest & Other	3,462	2,600	3,250	3,050	450	0%
Transfer In	199,645	28,800	28,800	118,000	89,200	310%
Intergovernmental	46,457	57,203	77,285	92,642	35,439	62%
Total Revenues	<u>611,429</u>	<u>318,653</u>	<u>305,732</u>	<u>609,359</u>	<u>290,706</u>	<u>91%</u>
Total Resources	<u>\$ 681,386</u>	<u>\$ 417,817</u>	<u>\$ 404,896</u>	<u>\$ 611,341</u>	<u>193,524</u>	<u>46%</u>
Expenditures						
Salaries	99,652	105,480	111,186	128,020	22,540	21%
Personnel Benefits	39,191	42,593	44,128	66,534	23,941	56%
Supplies	46,920	31,100	33,750	65,200	34,100	110%
Services/Charges	160,635	176,375	185,050	226,615	50,240	28%
Transfers Out	-	-	-	-	-	0%
Operating Expenditures	<u>346,397</u>	<u>355,548</u>	<u>374,114</u>	<u>486,369</u>	<u>130,821</u>	<u>37%</u>
Capital Outlay	235,825	28,800	28,800	118,000	89,200	310%
Total Expenditures	<u>\$ 582,222</u>	<u>\$ 384,348</u>	<u>\$ 402,914</u>	<u>\$ 604,369</u>	<u>\$ 220,021</u>	<u>57%</u>
Available					Reserve	
Restricted Comcast Reserves	-	-	8,494	-	-	-
Designated for O&M @ 16%	55,424	-	57,743	-	77,819	
Ending Fund Balance	<u>\$ 99,164</u>	<u>\$ 33,469</u>	<u>\$ 1,982</u>	<u>\$ 6,972</u>	<u>\$ 77,819</u>	

Staffing in FTE's	1.00	2.00	2.00	2.50
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2013 Information Services Charge Detail

Operating Fund Charges*	Actual 2012	Budget 2013	Budget 2014	Percentage Op Expd**	Ending Reserves
Municipal Court	8,795	6,918	13,002	3.3%	
Administration	20,882	13,342	25,651	6.5%	
Finance	12,952	12,491	23,060	5.8%	
Police	79,317	51,831	124,961	31.6%	
Community Development	16,002	9,872	18,316	4.6%	
Parks	10,019	7,422	13,324	3.4%	
Civil Service	2,790	2,477	5,004	1.3%	
Street	11,172	7,693	14,010	3.5%	
Library	11,925	-	-	0.0%	
Arts	3,477	3,233	6,776	1.7%	
Pool	9,009	8,585	15,460	3.9%	
Youth Center/Senior Center	13,938	9,846	15,023	3.8%	
Golf Course	7,675	-	-	0.0%	
Water	21,221	9,961	15,738	4.0%	
Wastewater	28,897	21,406	38,109	9.6%	
Natural Gas	27,135	16,999	35,040	8.9%	
Solid Waste	8,847	6,062	10,993	2.8%	
Expo Center	9,663	3,782	9,784	2.5%	
Equipment Rental	6,680	4,477	11,417	2.9%	
Data Processing/Cemetery	-	-	-	0.0%	
Facility Fund	1,174	-	-	0.0%	
Total Citywide Charges	<u>\$ 311,570</u>	<u>\$ 196,397</u>	<u>\$ 395,667</u>	100.0%	

* Charges based on technology usage

** Measures the burden on operating funds and departments

Facilities Maintenance Fund 535

WHO

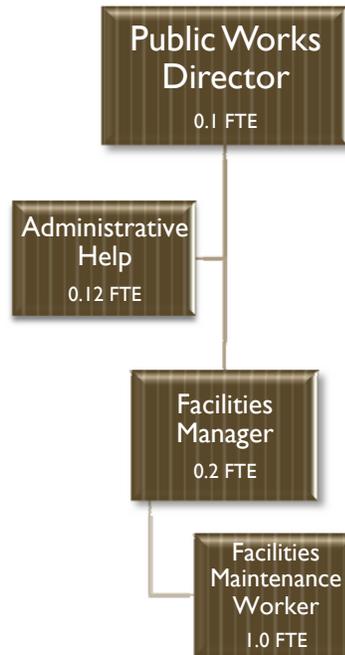
The Public Works Department is responsible for janitorial and building maintenance services of certain city buildings. A Facilities Maintenance Worker provides this service while janitorial services are provided under contract by a private vendor. Administrative help documents the property value for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



2013 Highlights

- ✓ Installed banner posts at Triangle Park
- ✓ Old city shops building is being utilized by several divisions for miscellaneous projects and storage of supplies

2014 Key Projects

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

Changes/Notes

- Facility Worker now maintains and services the mechanical operations at the Aquatic Center

Facilities Fund 535	Actuals 2012	Budget 2013	Yr End Est 2013	Budget 2014	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 361,721	\$ 338,501	\$ 338,501	\$ 418,049	\$ 79,548	24%
Interfund Services (Detail Below)	543,444	599,252	594,086	536,451	(62,801)	-10%
Interest & Other	1,194	1,000	2,755	1,000	-	0%
Transfer In-Property Management	-	60,000	-	60,000	-	0%
Total Revenues	544,638	660,252	596,841	597,451	(62,801)	-10%
Total Resources	\$ 906,359	\$ 998,753	\$ 935,342	\$ 1,015,500	\$ 16,747	2%
Expenditures						
Salaries	69,080	79,424	73,034	75,600	(3,824)	-5%
Personnel Benefits	27,892	31,169	30,080	34,749	3,580	11%
Supplies	28,756	25,300	25,400	25,300	-	0%
Insurance Services	334,810	300,250	291,201	300,250	-	0%
Services/Charges*	100,288	93,300	82,793	93,300	-	0%
Intgov't Services & Taxes	5,859	7,000	6,000	7,000	-	0%
Interfund Services	1,174	8,785	8,785	4,711	(4,074)	-46%
Operating Expenditures	567,858	545,228	517,293	540,910	(4,318)	-1%
Projects & Capital Outlay*	-	60,000	-	60,000	-	0%
Total Expenditures	\$ 567,858	\$ 605,228	\$ 517,293	\$ 600,910	\$ (4,318)	-1%
					Reserve Goal	
Available		63,013	81,763	28,044	-	
Designated for O&M @ 16%		30,512	36,286	86,546	86,546	
Designated for Risk Management		300,000	300,000	300,000	300,000	
Ending Fund Balance	\$ 338,501	\$ 393,525	\$ 418,049	\$ 414,590	\$ 386,546	

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

Operating Fund Charges*	Actual 2012	Budget 2013	Budget 2014	Percentage Op Expd**
Municipal Court	\$ 10,963	\$ 14,380	\$ 12,468	2.3%
Administration	23,758	24,454	32,052	6.0%
Finance	34,884	45,755	39,669	7.4%
Police	110,793	139,724	121,509	22.7%
Community Development	21,533	21,020	18,145	3.4%
Parks	13,186	17,542	15,952	3.0%
Street	13,872	16,893	14,774	2.8%
Library	31,648	-	-	0.0%
Arts	1,179	1,314	1,152	0.2%
Pool	8,229	9,018	8,269	1.5%
Property Management	553	614	592	0.1%
Youth Center/Senior Center	59,506	80,046	70,271	13.1%
Golf Course	7,257	6,888	-	0.0%
Water	44,555	54,739	49,386	9.2%
Wastewater	60,096	73,910	68,059	12.7%
Natural Gas	27,429	32,814	28,198	5.3%
Solid Waste	20,034	23,343	20,679	3.9%
Expo Center	32,984	36,798	35,276	6.6%
Total Citywide Charges	\$ 522,458	\$ 599,252	\$ 536,451	100.0%

* Charges based on data from insurance documents

** Measures the burden on operating funds and departments

LONG-TERM DEBT

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

Name of issuance	Purpose	Issue date	Maturity date	Interest rates	Debt outstanding
2003 LTGO Cole St	Governmental activities	05/22/03	06/01/18	3.60%	\$ 327,056
2005 LTGO Gas	Business-type	08/01/05	08/01/15	3.50%	510,000
Total general obligation bonds					\$ 837,056

Year ending December 31	Governmental activities			Year ending December	Business-Type activities		
	Principal	Interest	Total requirements		Principal	Interest	Total requirements
2013	54,772	11,038	65,810	2013	165,000	17,850	182,850
2014	56,770	9,039	65,810	2014	170,000	12,075	182,850
2015	58,842	6,968	65,809	2015	175,000	6,125	182,075
2016	60,989	4,821	65,810	2016			181,125
2017	63,214	2,595		2017			
2018-2020	32,468	436	32,904	2018-2020	-	-	-
Total	\$ 327,055	\$ 34,896	\$ 296,143	Total	\$ 510,000	\$ 36,050	\$ 728,900

Notes payable

No outstanding notes payable are due as of 12/31/2012.

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%	\$ 9,199
Roosevelt Ave PWTF loan	Governmental activities	11/11/96	07/01/16	1.00%	123,127
Water - Waterline Replace PWTF loan	Business-type activities	04/22/98	07/01/18	1.00%	2,260,725
Water - Y Bar S Acquisition	Business-type activities	10/01/09	10/01/29	1.50%	618,362
Sewer - Expansion PWTF loan	Business-type activities	09/15/03	09/15/23	0.50%	17,440,237
Total other general obligation debt					\$ 20,451,660

<u>Year ending December 31</u>	<u>Governmental activities</u>			<u>Business-type activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total requirements</u>	<u>Principal</u>	<u>Interest</u>	<u>Total requirements</u>
2013	35,381	1,323	36,704	1,820,548	113,139	1,933,687
2014	35,381	969	36,350	1,820,548	102,228	1,922,776
2015	30,782	616	31,397	1,820,548	96,338	1,916,885
2016	30,782	308	31,089	1,820,548	84,969	1,905,517
2017				1,820,548	73591.25	1,894,139
2018-2022				7,595,590	219,966	7,815,556
2023-2027				3,582,346	45,683	3,628,029
2028	-	-	-	38,648	580	39,227
Total	\$ 132,325	\$ 3,215	\$ 135,540	\$ 20,319,323	\$ 736,494	\$ 21,055,817

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	Issue date	Maturity date	Interest rates	Debt outstanding
LID 201 Cole Street	Governmental activities	09/08/04	04/12/16	2.85%	\$ 18,051
LID 101 Warner Avenue	Governmental activities	02/01/06	02/01/18	4.20%	\$ 96,259
Total special assessment debt					\$ 114,310

Special assessment bonds are serial bonds but are called “yearly based on assessments received.” As of December 31, 2012 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.

Estimated annual debt service requirements to maturity

Year ending	Governmental activities		
	Principal	Interest	Total requirements
2013	30,187	2,876	33,063
2014	28,711	1,730	30,441
2015	28,711	1,500	30,211
2016	26,702	713	27,415
Total	\$ 114,311	\$ 6,819	\$ 121,130

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.

<u>Asset</u>	<u>Governmental</u>	<u>Governmental activities</u>			
		<u>Year ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total requirements</u>
Golf Grounds Equipment	298,740.00	2013	62,007	4,937	66,944
Less Accumulated Depreciation	93,555.46	2014	65,003	1,940	66,943
Total	205,184.54	2015	5,557	22	5,579
		Total	\$ 132,567	\$ 6,898	\$ 139,466

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

<u>Name of issuance</u>	<u>Purpose</u>	<u>Issue date</u>	<u>Maturity date</u>	<u>Interest rates</u>	<u>Debt outstanding</u>
2005 Water/Sewer Refund	Business-type activities	06/30/05	09/01/17	2.60%-4.00%	3,380,000
2005 Water/Sewer Refund	Business-type activities	02/01/11	09/01/30	2.00%-4.50%	5,460,000
Total revenue bonds outstanding					\$ 8,840,000

<u>Year ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total requirements</u>
2013	845,000	376,813	1,221,813
2014	870,000	348,975	1,218,975
2015	905,000	316,375	1,221,375
2016	935,000	225,275	1,160,275
2017	975,000	247,425	1,222,425
2018-2022	1,160,000	924,825	2,084,825
2023-2027	2,150,000	680,000	2,830,000
2028-2030	1,000,000	150,000	1,150,000
Total	\$ 8,840,000	\$ 3,269,688	\$ 12,109,688

Summary of long-term debt changes for the year ending December 31, 2012

Debt type	Beginning balance	Additions	Reductions	Ending balance	Due within one year
Governmental activities					
Bonds payable:					
General obligation bonds	\$ 379,900	\$ -	\$ 52,844	\$ 327,056	\$ 54,772
Special assessment bonds	<u>137,130</u>	<u>-</u>	<u>22,819</u>	<u>114,311</u>	<u>32,381</u>
Total bonds payable	517,030	-	75,663	441,367	87,153
Capital Lease	191,714	-	59,148	132,566	62,007
Government loans	167,706	-	35,381	132,325	35,381
Compensated absences	789,215	74,011	-	863,226	269,300
Governmental activities long-term liabilities	<u>1,665,665</u>	<u>74,011</u>	<u>170,192</u>	<u>1,569,484</u>	<u>453,841</u>
Business-type activities					
Bonds payable:					
Revenue bonds	9,640,000	-	800,000	8,840,000	845,000
Less deferred amounts for issuance discounts:	23,076	20,776	147,724	191,576	-
GO Bonds	670,000	-	160,000	510,000	165,000
Total bonds payable	<u>10,333,076</u>	<u>20,776</u>	<u>1,107,724</u>	<u>9,541,576</u>	<u>1,010,000</u>
Government loans	22,140,093	-	1,820,335	20,319,758	1,820,335
Compensated absences	<u>284,038</u>	<u>-</u>	<u>15,180</u>	<u>268,858</u>	<u>88,723</u>
Total business-type activities long-term liabilities	<u>\$ 32,757,207</u>	<u>\$ 20,776</u>	<u>\$ 2,943,239</u>	<u>\$ 30,130,192</u>	<u>\$ 2,919,058</u>

Capital Summary								
Project or Item:	Home Fund	Funding Source	2013 Funded	Year-end Est. 2013 Expenses	Balance to Rollover	New in 2014	Total 2014	Comments
Admin, Finance, DP								
Eden Upgrades	001	General Fund	37,940	5,248	10,000	-	10,000	Eden Upgrades
Computer Hardware	530	REET, GF, Seized Assets	28,800	28,800	-	131,700	131,700	
Police Department								
800 Radio Rebanding	001	Reserves	85,000		85,000	-	85,000	
Community Development								
Transportation Element Update	001	General Fund	-	-	-	50,000	50,000	
Comp Plan Public Participation	001	General Fund	-	-	-	30,000	30,000	
482 Wayfinding Signs	001	REET 1	22,000	22,000	-	-	-	Project to be completed by YE
Visitor Center								
Construction	310	Grants/loan	348,145	10,568	337,577	146	337,723	
Parks								
McFarland Park Tree Removal	001	General Fund	-	-	-	15,000	15,000	Match for CDBG grant
Park Playground Structures	001	Park Impact Fees	50,000	10,000	-	-	-	Return \$40k to Fund 158
Senior Center								
Center Improvements	001	CDBG Grant	99,000	-	99,000	-	99,000	Rollover, Funded by CDBG grant
Aquatic Center								
Pool Filter Pump	170	PSE Grant/REET	-	-	-	20,000	20,000	Pool Filter Pump Replacement
New/Refurbish Starter Blocks	170	Reserves	18,000	18,000	-	-	-	Project to be completed by YE
Public Works								
PW/CD/Parks Copier	Split	Reserves	-	-	-	13,700	13,700	split between 410, 420, 430, 110, CD, Parks
700 Pavement Management	110	REET 2	250,000	171,500	-	-	-	
Foothills Trail	110	KC Parks Levy	84,072	93,184	-	-	-	Funded by KC Parks Levy
725-727 TIB Projects	110	TIB/REET/Impact Fees	625,000	558,660	-	-	-	
746 TIB Projects	110	TIB/REET	-	-	-	605,000	605,000	Semanski St. Overlay
Stevenson Yerxa Roof	535	Fund 180	60,000		60,000		60,000	
Water system improvements	410	Reserves	40,000	28,000	-	109,570	109,570	
728 City Reservoir Project	410	State Loan				618,000	618,000	
Wastewater Improvements	420	Reserves				15,000	15,000	
Autocad Upgrades	Split	Reserves				31,900	31,900	split between 410, 420, 430, 110
Natural Gas AMR System	430	Reserves	-	-	-	166,406	166,406	
Natural Gas Equipment	430	Reserves	-	-	-	44,950	44,950	Trailer, stopping gear, fusion equipment
Natural Gas Other Improvements	430	Reserves	85,000	81,000	4,000	19,000	98,000	
Natural Gas Anode Wells	430	Reserves	180,000	105,000	75,000			Roll into Other Improvements 2014
Exposition Center								
Building Improve & Machinery	490		50,000	54,159	-	11,000	11,000	Electrical Upgrades
ER&R								
Water Utility Dump Truck	520	Reserves				123,300	123,300	
Replace Meter Reader Vehicle	520	Reserves				32,600	32,600	
Gas Utility Pickup w/ CNG	520	Reserves				32,500	32,500	
Police Investigations Vehicle	520	Reserves				36,500	36,500	
PW 2wd Pickup	520	Reserves				25,000	25,000	
Boise Sixplex Finish Mower	520	Reserves				35,000	35,000	
PW 3/4 ton 2wd Ext Cab Pickup	520	Reserves				25,000	25,000	
Grand Total			2,062,957	1,186,119	670,577	2,191,272	2,861,849	

Agency Funding History and Requests for 2014

	2010 Funded	2011 Funded	2012 Funded	2013 Funded	2014 Agency Requests	2014 Recommendation	2014 Budget
Community Development:							
Visitor Center	12,500	-	10,750	10,000	20,000	10,000	10,000
Greenriver CC	5,000	-	4,000	4,000	10,000	10,000	10,000
Human Services:							
Auburn Youth Services*	50,100	15,000	25,000	35,000	70,000	50,000	50,000
KCSARC	4,000	1,000	1,000	1,000	2,000	2,000	2,000
Plateau Outreach	20,000	15,000	15,000	25,000	25,000	25,000	25,000
YWCA	2,000	1,000	1,000	1,000	3,000	3,000	3,000
Neighbors Feeding Neighbors					3,000	5,000	5,000
Total Funding	\$93,600	\$32,000	\$56,750	\$76,000	\$133,000	\$105,000	\$105,000

* Auburn Youth Facility Cost; \$34,992

Rental Subsidies 2013

	Chamber of Commerce	Arts Alive!
Market Value	9,000.00	12,000.00
City Subsidy	(9,000.00)	(7,500.00)
Rent & Leasehold Tax (12.84%) Owed	\$ 1,155.60	\$ 6,040.80

Rental Subsidies 2014

	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	\$ 4,155.60	\$ 6,040.80

Employee FTE's by Position, Department/Fund Allocation

ADOPTED 2014 Budget As of December 31, 2013

Updated 12/31/2013 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 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	
Court - 2.2																							
Court Administrator	1.00																						1.00
Court Clerk II	1.00																						1.00
Bailiff	0.20																						0.20
Administration - 2.00																							
City Administrator		1.00																					1.00
City Clerk		1.00																					1.00
Department Secretary																							-
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 2.5																							
Manager of Information Services																						1.00	1.00
IT TECH																						1.50	1.50
Civil Service .10																							
ECSC Secy & Examiner								0.10															0.10
Police - 32.0																							
Chief				1.00																			1.00
Admin Secretary				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							0.20		0.20		0.05				0.15		0.20					0.20	1.00
Parks Maintenance Worker							0.80				0.20												1.00
Golf																							
Golf Course Coordinator																							-
Golf Course Worker-Lead																							-
Expo 3.3																							
Expo Mktng Manager																			0.60				0.60
Expo Events Coordinator																			0.70				0.70
Expo Center Mtnce Lead																			1.00				1.00

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 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 - 3.82																							
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																1.00							1.00
Solid Waste Utility - 5.08																							
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
TOTALS	2.20	2.00	7.00	32.00	3.500	-	1.25	1.00	0.10	3.820	0.34	1.25	2.62	-	8.030	6.930	7.220	5.080	3.30	2.500	2.50	1.42	94.06

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 purpose 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 Manual</u> 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-prorietary 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.

Multi-Year Budgeted Fund 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.

Object 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.

Reserve An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

Resources Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Retained Earnings 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.

Revenue 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.

Revenue Estimate A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

Salaries and Wages 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.