



2016 Adopted Budget

For The Fiscal Year January 1, 2016 Through December 31, 2016

*Prepared By
Finance Department*



Enumclaw takes its name from a group of Native Americans who camped at the base of a promontory shaped mountain to the northeast of the present town site. During the night, strong winds made loud thundering noises that kept them awake so they named the area "Enumclaw" meaning "strong wind" or "thundering noise." The town was homesteaded in 1879 by Frank and Mary Stevenson, first platted in 1885, and incorporated on January 27, 1913.



Budget Team

Stephanie McKenzie, Finance Director

Jodine Burke, Human Resources Analyst

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Carol Barnes, Accounting Tech III/Payroll

City website: www.cityofenumclaw.net

CITY OF ENUMCLAW, WASHINGTON

2016 ADOPTED BUDGET

CITY OF ENUMCLAW, WASHINGTON

2016

ADOPTED BUDGET

Mayor
Liz Reynolds

Phone..... 360.615.5608

CITY OF ENUMCLAW MISSION STATEMENT

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.



Enumclaw, with Mt Peak and Mt Rainier in the background

Mayor Liz Reynolds' 2016 Adopted Budget Message:

Dear City Council Members and Citizens of Enumclaw

Through extensive deliberations the City Council and I deliver to you the Enumclaw City Budget for the year 2016. This budget is structurally balanced; the first since 2012. However, by no means should it be interpreted as a budget that indicates the financial status of our municipal government is sufficient and sustainable to meet our needs. Reaching financial sustainability while restoring services that were provided prior to the Great Recession continues to be a work in progress.

Throughout 2016 Administration, working in collaboration with City Council and numerous outside organizations, will continue to focus on achieving sustainable, healthy core service levels, community quality of life issues and development of updated/new policies and codes. These new policies/codes will enable us to fulfill business and citizen demands and at the same time allow our city to become increasingly more financially stable, sustainable and attractive; key features necessary to encourage the interest of potential entrepreneurs and young families.

Our budgeted programs of work for 2016 will allow for future opportunities that will significantly encourage vitality and increase our financial strength....

- Finalize and implement City of Enumclaw Comprehensive Plan Update
- Obtain feasibility analysis for Downtown Public Property Revitalization Project
- Review and amend Economic Development Plan
- Develop policies arising from recommendations from our newly formed community volunteer driven Food, Beverage and Agriculture Committee
- Continue collaboration with King County, WSDOT, Pierce County and Buckley on the next steps towards completion of the Foothills Trail bridge across the White River
- Encourage larger residential building lots
- Form a Stormwater Utility to fund stormwater management, reducing demand on General Fund
- Address capital infrastructure and public facilities needs
- Review, prioritize and implement the street pavement maintenance program using new revenues approved by the voters of the Enumclaw Transportation Benefit District
- Continued review and revisions of city codes and policies
- Capture grants wherever possible

The adopted 2016 budget will require Enumclaw city government to have a “stick to it” attitude and team approach and to put into place the long range financial planning policies that fulfill these strategies.

We have addressed many issues through the 2016 budget process and as we experience an increase in population and service level demands we must address the need for additional personnel to handle increased work demands to stay competitive and responsive and will do so to prepare for the next budget cycle.

My emphasis has always been to encourage a team approach and I have always stated “Let’s rebuild Enumclaw together“...you have a great city of Enumclaw Team:

Your department directors

Your city employees

Your City Council

Your City Administrator

And myself..

It is our inherent duty as Enumclaw elected officials and employees to serve and respond to our community’s needs and issues. We, the TEAM must develop, lead, implement and support a unified vision that will allow our community to grow, prosper and move about in a manner that retains the charm everyone always refers to as “ We are Enumclaw”.

We are all here to build a beautiful community that we are proud to call home.

So, let us all get to work...

I remain dedicated to this community, to guide the Team and community forward, always grateful and willing to work alongside others for the betterment of the community as a whole.

"If you want to go fast, go alone. If you want to go far, go together" African Proverb

Best wishes always,

Mayor Liz

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2016 BUDGET OVERVIEW

Budget Context

The 2016 Budget funds core (basic) services at current levels and provide a modest increase in resources to specific departments. The structural imbalance between General Fund revenues and expenditures has been eliminated after several years of deficit budgeting. There are several reasons for this success. First, the bold decision made by Council a year ago to restore the natural gas utility tax to its previous rate and use over \$350,000 of banked property tax capacity to replace revenue lost through the annexation into Fire District 28 was critical to restoring predictable revenue. Second, significantly reducing outside human service agency funding that historically had received CDBG pass-through funding but later became reliant on city funds, and focusing on core municipal services. Third, economic conditions improved resulting in increased taxable sales within the community and modest residential, commercial and industrial building activity. This growth will lead to increased assessed value and property tax revenue in future years. Finally, Council was diligent in examining the preliminary budget to find the least painful choices in reducing expenditures to get to a positive operating position.

However, General Fund capital project funding remains limited and continues to focus on critical projects and projects that are to the betterment of the City's quality of life. Utility capital projects include system replacements, upgrades and a strategic investment in future water supply via the Golf Course Well and increased water storage with the 3 million gallon reservoir replacement. The total General Fund budget is \$12,228,566, including contingency, property management and general reserves. The total capital budget is approximately \$8 million, with the majority of this being from water utility projects. The total budget of all city funds is \$50,733,086.

Budget Goals

The following goals guided the development of the 2016 Budget:

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

Economic Outlook

The Puget Sound regional economic forecast continues to be favorable as we move into 2016. The fastest growing sector is retail sales, which in 2015 reached a level greater than that which preceded the Great Recession. The increase is partly due to continued low inflation, as well as regional unemployment decline, personal income rise, low energy costs and population increases. Enumclaw has experienced strong growth in sales tax in 2015 and expects a similar annual sales tax in 2016, although the rate of growth is not likely to continue. The Puget Sound housing market has improved with Enumclaw finally experiencing residential home construction with the build-out of Suntop Farms, Div. II Phase B. However, the residential lot inventory is becoming quite low and concerns us as we look toward 2016 construction activity.

Revenue Outlook

The 2016 budget assumes limited growth in the local economy and thus revenue projections are assumed to be essentially the same as 2015 year-end projections.

Primary Revenue Sources: The City's three primary revenue sources (sales tax, property tax and utility tax) have now all shown signs of positive economic activity.

- **Property Tax:** The city's 2016 assessed value (AV) of \$1,190,797,268 is about \$76 million higher than in 2015 (\$1,114,698,168). Conversely, the property tax levy rate will be \$1.531 per \$1,000 AV, versus the \$1.57128 of 2015. Since the recommended levy is still lower than the maximum statutory levy, there would still be \$606,420 in unused or "banked" available taxing capacity remaining. Enumclaw's per capita AV is \$101,195 (per WDOR) and compares well with Covington (\$102,011) and Bonney Lake (\$101,572) but is less than Maple Valley (\$114,358).
- **Sales Tax:** Sales tax receipts continue to be primarily driven by car sales, vehicle maintenance, restaurants, construction and a variety of retail. The city anticipates sales tax receipts of \$2.37 million in 2016 or \$236,000 more than forecasted in the 2015 budget. The 2015 receipts are projected to finish surprisingly well at nearly \$2.3 million. Car sales, the largest contributor of sales tax, have increased since 2012 and are expected to hold steady or slightly increase in 2016. Enumclaw is actually quite healthy from a sales tax perspective. The per capita sales tax revenue for 2015 is \$97.08 (per WDOR). This is more than Covington (\$94.59), Bonney Lake (\$92.97), Buckley (\$70.10) or Maple Valley (\$50.95).
- **Utility Taxes:** The city imposes utility taxes on all of its utilities. This budget recommends maintaining the current utility tax rates. Estimated revenues are \$1.9 million, which represents a slight decrease overall. Specifically, natural gas and electricity consumption decreased due to the warm winters of 2014-2015 and are projected to remain lower under the El Niño conditions for the latter half of the 2015-2016 winters.

Secondary Revenue Sources: Secondary revenue sources (REET, utility connection fees, and developer paid impact fees) declined steadily from 2007-2012 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 (or use as a grant match) for capital projects listed in the City's 6 year Capital Improvement Program. Until there is sustained growth in the secondary revenue sources, the city's ability to undertake capital projects will remain limited. The General Fund is not in a financial position to make up for the loss in these revenues on an ongoing basis.

Developer paid impact fees (assessed on new construction) for parks and transportation plummeted during the Great Recession. It appears that 2013 was the low point for these fees and increases experienced in 2015 are expected to continue in 2016.

Other Revenue Sources: State shared revenues such as liquor profits are expected to remain at current levels while motor vehicle fuel tax and liquor taxes will increase as a result of the latest state legislative session. Local Criminal Justice tax revenues have performed very well as they are based on the overall taxable sales within King County. Enumclaw jail revenue increased approximately \$28,000 in 2015 and is operating at a very efficient level. Board of prisoner and work release revenue is projected to remain at 2015 levels. However, the work-release program revenue is a bit less predictable. The city continues to seek new contract jurisdictions, although the current average daily population is at capacity and expectations of significant revenue growth beyond current levels is not likely.

Expenditures

In general, expenditures continue to grow at a rate roughly equal to inflation on the cost of services and supplies used in the delivery of city services. Although the City realized employee cost savings via its past two 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 1.6% for non-represented staff and AFSCME employees. Previous labor negotiations produced three-year contracts that have employees paying for a higher percentage of health care premiums for spouses and dependents; however, 2016 is the final year in all three labor contracts and thus will result in negotiations in the third quarter of the year for 2017 compensation.

General Fund

2016 General Fund (GF) operating revenues are \$8,670,515. 2016 GF expenditures are \$8,663,056. This represents a structurally balanced GF budget for the first time in several years. Ending Fund Balance is \$1,592,272 and reserve levels set by policy are met with this budget.

Utilities

The City's utilities are relatively stable and are generally in a better financial position than a year ago. The Water and Wastewater Utilities have begun to receive notable connection fee revenue from the current residential housing activity. An annual rate adjustment of 1.2% (based on CPI-U released for October) for the Water Utility automatically goes into effect on January 1, 2016. Council passed a 3% rate increase for the wastewater utility, also effective January 1, 2016.

The Water Utility meets its reserve requirement and is making principal and interest payments on its \$300,000 interfund loan. The hot, dry summer resulted in much higher water consumption and thus operating revenue was much higher than budgeted. Capital facilities charge (connection charge) revenue was over double the budgeted amount as a result of new construction and redevelopment activity. Engineering staff will be busy in 2016 as both the 3 million gallon reservoir replacement and golf course well projects are scheduled for construction. Full funding for the reservoir project will be provided by the successful application for the Drinking Water State Revolving Fund loan obtained in the fall of 2015.

Wastewater Utility reserves now meet our reserve policy but still are not sufficient to provide for capital funding. Operating revenue is now able to pay down the principal of the \$800,000 interfund loan. Completion of the Comprehensive Wastewater Facilities Plan will identify future capital projects and necessary increases to rates and charges in order to accomplish them. However, no new projects are proposed for 2016 at this time. Council adopted a 3% rate increase effective January 1, 2016 in an effort to avoid a larger, future rate increase to address the upcoming capital projects.

The Natural Gas Utility's strategic hedging transactions for gas supply have enabled the utility to project only inflationary rate increases needed in the future, and no rate adjustment is proposed for 2016. The utility made its last annual payment of the 10-year debt on the 2005 gas main improvements in 2015 and is in a stable operating position. However, completion of the Automated Meter Reading (AMR) system will deplete reserves further in 2016. Completion of a Gas System Plan in early 2016 is expected to generate a list of necessary capital improvement projects to be considered for 2017, and future rate increases may be necessary to accomplish these projects.

The Solid Waste Utility continued with another stable, unremarkable year. King County tipping rates will remain unchanged for 2016, but a 2% rate increase is recommended to maintain adequate reserves and provide for short-term debt payments necessary to implement an automated residential garbage collection program. The current residential route garbage truck will be 16 years old and is beyond its reliable life. Replacement with an automated collection truck is proposed, which would require the purchase of garbage carts to replace customer-owned cans that are not compatible with automated collection.

Organizational Changes

The organization moves into 2016 with the following conditions noted:

- City operation of the Expo Center has ceased in favor of a lease agreement with Enumclaw Expo & Events Association, a local non-profit corporation.
- A Stormwater Fund will be created to account for expenditures (and future revenue) associated with managing and maintaining the stormwater system within the city, in compliance with our municipal stormwater permit.
- Proposition #1 was successful at last November's General Election and the Transportation Benefit District (TBD) will begin receiving revenue from a local 0.1% sales & use tax in June 2016 and is expected to receive annual revenues of \$250,000 for pavement maintenance.
- A part-time (0.5 FTE) Administration Secretary has been restored to assist the Mayor, City Administrator and City Clerk.
- The Accountant position in Finance has been restored to fill the current vacancy of the Accounting Technician II.
- The 0.5 FTE IT Technician has been increased to full-time (1.0 FTE). This will allow for an IT specialist for Public Safety applications.

- A third Mechanic will be hired at mid-year to Equipment Rental for training and mentoring in advance of an upcoming retirement.

2016 Budget Initiatives:

In addition to all of the services afforded through the 2016 Operating Budget, the following initiatives are of note:

- a) Downtown Mixed Use Market Feasibility Study – The budget provides for \$20,000 to have a consultant examine the feasibility of a mixed use project on city property between Cole Street and Railroad Street as proposed by Mayor Reynolds in early 2015. Community feedback has been supportive of this concept.
- b) ADA Self Assessment of Sidewalks & Curb Ramps – The 2016 budget does contain \$30,000 of funds to complete an assessment of all of the city’s pedestrian walkway system for compliance with the Federal Americans with Disabilities Act (ADA). The assessment will identify deficiencies and recommend a prioritized program of compliance upgrades.
- c) Elk Meadows Park Design - \$20,000 to design Phase I of the overall park plan. This southeast area of the city is currently underserved in neighborhood parks.
- d) Boise Sixplex Infield Drainage - \$20,000 to increase the playability during wet spring weather.
- e) Replace the Heat Exchanger piping at the Pool - \$12,000
- f) Restore Youth Center funding to \$60,000, nearing the level provided from 2005-2009 prior to the Great Recession.
- g) Matching funds to the State grant for Expo Center Capital Improvements - \$110,000 to match a \$339,500 state grant to complete re-roofs of the Exhibit and Activity Halls and a remodel/expansion of the Activity Hall restrooms, together with \$77,000 from a 4Culture grant for Fieldhouse improvements.
- h) Utilize the Schlotfeldt Fund for capital improvements to the Enumclaw Historical Society Museum - \$6,000
- i) Fund Plateau Outreach Ministries to provide assistance with utility bills - \$15,000
- j) Economic Development Plan Strategies - \$10,000 toward implementing tactics outlined in the adopted *Enumclaw Strategic Plan for Economic Development*.

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Reader's Guide

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

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

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

Officials & Committee's – elected and appointed.

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

Accounting & Budgeting – basic guidelines.

Budget Calendar – schedule of events in the budget process.

Definitions of Revenues & Expenditures – basic groupings and types.

Property Tax Composition – information on these two key revenues.

List of Funds & Departments

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

Capital Projects – Current year additions

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

Staffing Fund & Department – ties to FTE listings in Fund Detail section and includes salary ranges.

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	12/31/17 (2 nd)
Council Position 1	Morgan Irwin	4 years	12/31/17 (1 st)
Council Position 2	Darrell Dickson	4 years	12/31/15 (1 st)
Council Position 3	Mike Sando	4 years	12/31/17 (1 st)
Council Position 4	Chance LaFleur	4 years	12/31/15 (1 st)
Council Position 5	Juanita Carstens	4 years	12/31/17 (1 st)
Council Position 6	Jim Hogan	4 years	12/31/15 (3 rd)
Council Position 7	Hoke Overland E-mail: council@ci.enumclaw.wa.us Phone: (360) 615-5608	4 years	12/31/17 (1 st)

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	Maureen Burwell	Administration	mburwell@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

Jim Hogan, Chair
Chance LaFleur
Darrel Dickson

Community/Economic Development

Darrel Dickson, Chair
Juanita Carstens
Hoke Overland

Community Services

Mike Sando, Chair
Juanita Carstens
Jim Hogan

Public Works

Jim Hogan, Chair
Chance LaFleur
Darrel Dickson

Finance

Chance LaFleur, Chair
Mike Sando
Morgan Irwin

Public Safety

Chance LaFleur, Chair
Jim Hogan
Morgan Irwin

Enumclaw Expo Center

Darrel Dickson, Chair
Juanita Carstens
Hoke Overland

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.

Ryan Overbay
Anne Crandall
Samantha Rheinford, Chair
Elaine Lynest
Patricia Doyle
Randy Cook
Janet Berthon

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
Dave White
John Blackburn, Vice Chair
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.

Vivian Froemke
Open
Bette Zech
Jim Zoll
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
Jim Barchek
Richard Elfers
Judy Prenevost
Sandy Kanaga

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.

Marshall Gutierrez
Helen Boisejolie
Aaron Brenner, Chair
Stephanie Sackett-Converse
Maria Reichert
Barbara Braun
Linda Rabb

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.

Fred Sears
Mike Kuffler
David Hancock, Chair
Tom Mann
Jessica Kinney
Lori McDonald
Cindy Proctor

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
Sara Stratton
Meg Schrag
Open
Timothy C. Smith
Kim Sales
David Loney

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.

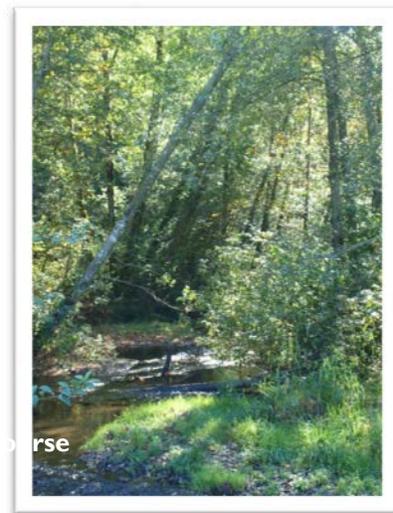
Expenditures are recognized on an accrual basis because they are measurable when they are incurred, that is, when a fund incurs the related liability. Since the recognition of depreciation does not reduce net financial resources, it is not considered to be an expenditure.

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

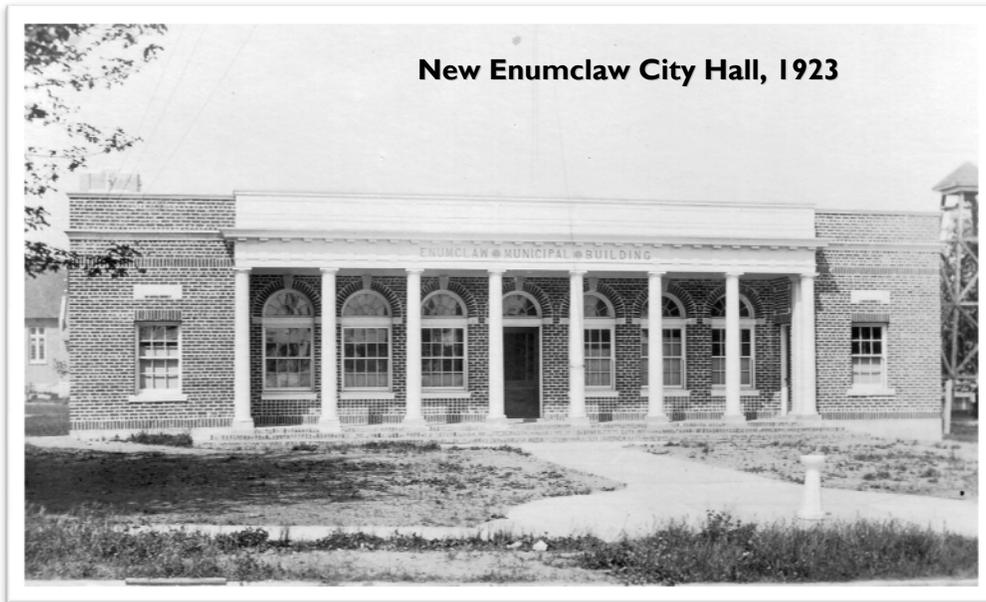
Scope of Budget - Annual appropriated budgets are currently adopted for the general, special revenue, debt service, capital project, enterprise, internal service and fiduciary funds on the modified accrual basis of accounting. Construction funds are budgeted on a multi-year basis. For governmental funds,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



2016 Budget Calendar

Preliminary Budget Presentation

Scheduled	Tasks	Legal Deadlines, Requirements
Week of Aug 24th City Admin./Finance Dir.	Meetings with Department Heads to review budget status and make required adjustments.	
Monday September 28 Finance Director	Estimated revenues to Council	1 st Monday in October
Wednesday, Sept 23 City Clerk	Send notice to newspaper of Public Hearing on revenue sources on October 26.	Prior to voting on ordinance
	Send notice to newspaper of Property Tax Levy (<i>with estimated amount</i>) Public Hearing dates (10/26, 11/9, 11/23), publish Wednesday October 7 & 14	
	Send notice to newspaper of Budget Workshop meeting dates, publish September 30 & October 7	
	Send notice to newspaper that Preliminary Budget is in Clerk's office, publish October 7 & 14	Publish 1/week, 2 conseq wks no later than 1 st 2 weeks in Nov
Monday October 5 City Administrator	Preliminary Budget, including the Budget Message, filed with City Clerk	1 st Monday in October
Monday October 5 Finance Director	Preliminary Budget published and available to the public in Clerk's Office by 5:00 PM	1 st Monday in October
Monday October 19 City Clerk	Send notice to newspaper for Preliminary Budget Hearings (11/9, 11/23), publish October 28 & November 4	Publish 1/week, 2 conseq weeks
Monday October 26 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 14 1 st Council Workshop 7pm	<u>Budget Review</u> Proposed Agenda: City-wide Overview, Council, Administration, Finance, Legal, Police, Municipal Court, Parks, Community Development.	
Wednesday October 21 2 nd Council Workshop 7pm	<u>Budget Review</u> Proposed Agenda: Senior/Youth Center, Pool, Debt Funds, General Fund Subsidies, Special Revenue Funds, Public Works	
Wednesday October 28 3 rd Council Workshop 7pm	<u>Budget Review</u> – Proposed Agenda: Public Works Cont'd, Internal Service Funds, Capital & Significant Expenditures	
Wednesday November 4 4 th Council Workshop 7pm	<u>Budget Review</u> - Proposed Agenda; Citywide Summary, Review & Council Discussion	

Formal Budget Adoption

Scheduled	Tasks	Legal Deadlines, Requirements
Monday November 9 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 23 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 14 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. 2576

AN ORDINANCE OF THE CITY OF ENUMCLAW, KING COUNTY, WASHINGTON LEVYING THE GENERAL TAXES FOR THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2016, 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 2016 as set forth in the Mayor's Preliminary Budget; and

Whereas, the City Council of Enumclaw held public hearings on October 26th, November 9th and November 23rd, 2015, and heard and duly considered relevant evidence and testimony regarding an increase in property tax revenues from January 1, 2016 to December 31, 2016; 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 2016 is \$1,822,628 which is an increase of 1.34% or \$23,778 from the previous year, in addition to revenue resulting from new construction(\$24,487), improvements to property, any increase in the value of state-assessed property, any annexations that have occurred, and refunds (\$3,031) 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 2: 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. 2576
Draft No. 2
Draft Date: November 23, 2015
Ordinance Requested By: Finance Director
Page 1

Section 3: 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 4: This ordinance shall take effect and be in force five days after its passage, approval, and publication.



Mayor Liz Reynolds

Introduced: 10-26-15

Passed: 11-23-15

Approved: 11-24-15

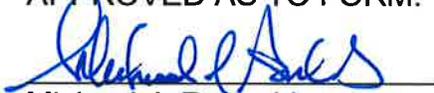
Published: 12-2-15

ATTESTED:



Maureen Burwell
City Clerk

APPROVED AS TO FORM:



Michael J. Reynolds
City Attorney

Ordinance No. 2576
Draft No. 2
Draft Date: November 23, 2015
Ordinance Requested By: Finance Director
Page 2

2015 Tax Rates Within The City Of Enumclaw
(In dollars per \$1,000 of assessed value)

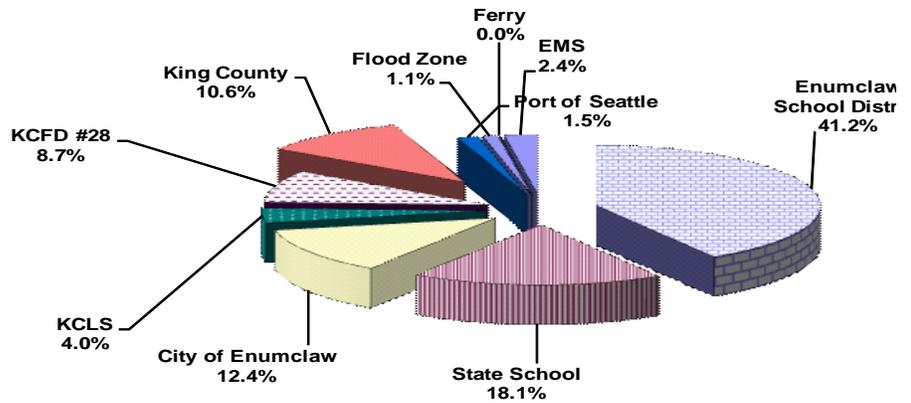
Property Taxes and Enumclaw

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.

<u>Agency/Taxing District</u>	<u>Tax Rate</u>	<u>% Of Total</u>
Enumclaw School District	\$5.21297	41.24%
State School	\$2.28514	18.08%
City of Enumclaw	\$1.57128	12.43%
KCLS	\$0.50000	3.96%
KCFD #28	\$1.09690	8.68%
King County	\$1.34216	10.62%
Port of Seattle	\$0.18885	1.49%
Flood Zone	\$0.13860	1.10%
Ferry	\$0.00306	0.02%
EMS	\$0.30217	2.39%
Total	\$12.64113	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, 2015 was .25%. 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.

	2016	2015
PY Levy Actual Levy	\$1,771,332	\$1,393,266
New construction and adjustments	27,518	9,577
1% Limit Increase	<u>23,778</u>	<u>23,778</u>
Regular Levy Base	<u>1,421,722</u>	<u>1,426,621</u>
Banked Capacity	0	344,711
Total Levy Request	<u>\$1,822,628</u>	<u>\$1,771,332</u>

Assessed Value \$1,190,797,268

Rate:

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

2016 Rate: (\$1,822,628/ \$1,190,797,268)*1000 =1.53059

2015 Rate: (1,771,332/1,126,111,223)*1000 =1.5729

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

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

Parks, Recreation & Cultural Services

Rec/Maint/Art 082/083/084
Cemetery Endowment Fund 701
Pool Fund 170

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. 2577

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ENUMCLAW, WASHINGTON, ADOPTING THE ANNUAL OPERATING BUDGET FOR THE YEAR 2016, 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 9th and November 23rd, 2015, 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 2016 Operating Budget. The annual operating budget of the City of Enumclaw, Washington, for the year 2016, 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 2016 as set forth herein, are:

Ordinance No.: 2577
Draft No: 1
Draft Date: November 9, 2015
Requested By: Finance Director

2016 Budget

General Governmental Operating Funds	Beginning Reserves +	Revenues =	Funds Available -	Expenditure s =	Ending Reserve
General (001)	\$ 1,594,813	\$ 8,730,515	\$ 10,325,328	\$ 8,733,056	\$ 1,592,272
Contingency (001.101)	321,478	2,007	323,485	-	323,485
Property Management (001.180)	1,488,610	91,142	1,579,753	5,990	1,573,763
Total General Fund	3,404,901	8,823,665	12,228,566	8,739,046	3,489,520
Special Revenue Funds					
Street (110)	59,420	872,940	932,360	872,163	60,197
Transportation Benefit District (112)	109,037	227,130	336,167	35,053	301,114
Lodging Tax (115)	20,183	8,158	28,340	15,000	13,340
2nd 1/4% REET (130)	343,944	181,320	525,265	-	525,265
1st 1/4% REET (131)	438,325	181,413	619,738	83,000	536,738
Seized Assets (150)	2,621	13,286	15,907	9,205	6,702
Jail Administration Group (154)	66,295	471	66,766	15,000	51,766
Drug Ed & Enforcement (156)	31,174	1,712	32,886	3,200	29,686
Impact/Mitigation (158)	326,236	187,271	513,507	40,000	473,507
Pool (170)	106,377	493,396	599,773	578,916	20,857
Total Special Revenue Funds	1,503,612	2,167,097	3,670,709	1,651,537	2,019,172
Debt & Endowment Funds					
2003 Limited GO Redemption (213)	1,422	65,810	67,232	65,810	1,422
LID Debt Cole & Warner (215)	172,825	68,350	241,175	59,342	181,833
LID Guaranty (230)	94,552	1,400	95,952	65,810	30,142
Schlotfeldt Endow ment (621)	26,226	150	26,376	6,000	20,376
Lafromboise Memorial Trust (722)	124,536	790	125,326	-	125,326
Cemetery Endow ment (701)	454,538	15,200	469,738	1,500	468,238
Total Debt & Endowment Funds	874,099	151,700	1,025,799	198,462	827,337
Enterprise Funds					
Water (410)	1,875,307	10,045,204	11,920,511	9,978,455	1,942,056
Wastew ater (420)	1,454,448	4,342,420	5,796,868	4,310,011	1,486,857
Natural Gas (430)	1,586,542	3,993,984	5,580,526	4,258,780	1,321,746
Solid Waste (440)	275,007	2,085,678	2,360,685	2,078,485	282,201
Revenue Bond Fund (455)	1,114,262	1,215,863	2,330,125	1,218,074	1,112,051
Expo Center (490)	322,036	16,743	338,779	126,743	212,036
Total Enterprise Funds	6,627,603	21,699,892	28,327,495	21,970,548	6,356,947
Internal Service Funds					
Equipment Rental (520)	2,429,488	1,221,775	3,651,263	1,060,971	2,590,293
Data Processing (530)	104,500	726,865	831,365	714,292	117,073
Facilities (535)	413,445	584,445	997,890	608,395	389,495
Total Internal Service Funds	2,947,433	2,533,085	5,480,519	2,383,658	3,096,861
Total All City Funds	\$ 15,357,648	35,375,438	50,733,086	34,943,251	15,789,836

Ordinance No.: 2577

Draft No: 2

Draft Date: December 14, 2015

Requested By: Finance Director

SECTION 3: Personnel Changes. Restore part-time administrative secretary to the Clerk's Office, restore Senior Center Rec Program Assistant to full-time from .75 FTE, restore full-time Accountant position in Finance upon the mid-year retirement of an Administrative Clerk II, add a .5 FTE Information Technology Technician, add one Mechanic to Equipment Rental in anticipation of a late 2016 retirement, and upgrade the Court Clerk II to a Court Clerk III.

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 2016 for the following Funds; 170, 430, 520, 530 and 535.

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

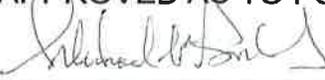
INTRODUCED: 11-9-15
PASSED: 12-14-15
APPROVED: 12-15-15
PUBLISHED: 12-23-15

ATTESTED:



Maureen Burwell
City Clerk

APPROVED AS TO FORM:



Michael J. Reynolds
City Attorney

Ordinance No.: 2577
Draft No: 1
Draft Date: November 9, 2015
Requested By: Finance Director

CERTIFICATE

I the undersigned, Maureen J. Burwell
City Clerk of the City of Enumclaw,
certify that this is a true and correct copy
of Ordinance No. 2577
Subscribed and sealed this 16th day of December
20 15.


City Clerk

General Fund	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,974,842	\$ 1,636,419	\$ 1,636,419	\$ 1,594,813	\$ (41,606)	-3%
Taxes	5,656,290	6,131,091	6,215,809	6,414,258	283,168	5%
Licenses & Permits	291,460	313,800	438,277	346,000	32,200	10%
Intergovernmental	190,370	177,435	295,774	203,785	26,350	15%
Charges for Services	747,422	705,400	780,770	778,483	73,083	10%
Fines & Forfeitures	162,867	165,000	140,642	141,000	(24,000)	-15%
Interest, Rentals & Other	69,437	53,890	54,317	53,885	(5)	0%
Transfers In & Interfunds*	896,379	743,833	734,700	733,104	(10,729)	-1%
Total Revenues	<u>8,014,225</u>	<u>8,290,449</u>	<u>8,660,289</u>	<u>8,670,515</u>	<u>380,067</u>	5%
Golf Lease Revenue	20,169	20,000	24,500	20,000	-	0%
Capital & Project Revenues	123,285	-	-	40,000	40,000	
Total Resources	<u>10,132,522</u>	<u>9,946,867</u>	<u>10,321,208</u>	<u>10,325,328</u>	<u>338,460</u>	3%
Expenditures						
Salaries	3,679,134	3,947,466	3,949,075	3,935,063	(12,402)	0%
Personnel Benefits	1,502,271	1,624,849	1,575,930	1,642,380	17,531	1%
Supplies	181,711	218,850	222,702	228,800	9,950	5%
Services/Charges	1,026,577	1,024,613	966,232	1,094,874	70,261	7%
Intgov't Svc/Taxes**	101,572	120,458	117,448	99,236	(21,222)	-18%
Interfund Services	824,723	878,137	876,186	931,832	53,695	6%
Operating Transfers Out	739,725	1,011,063	1,006,885	730,871	(280,192)	-28%
Total Operating Expenditures	<u>8,055,712</u>	<u>8,825,436</u>	<u>8,714,458</u>	<u>8,663,056</u>	<u>(162,380)</u>	-2%
Golf Equipment Leases	88,921	11,157	11,937	-		
Capital & Project Expenditures	330,596	-	-	70,000	70,000	
Total Expenditures	<u>8,475,229</u>	<u>8,836,593</u>	<u>8,726,395</u>	<u>8,733,056</u>	<u>(92,380)</u>	-1.0%
					Reserve Goal	
Available Ending Balance		377,024	790,876	742,447		
Designated-Petty Cash	6,780	6,780	6,780	6,780	6,780	
Designated-LEOFF One	100,000	100,000	100,000	150,000	150,000	
Designated (8% Expenditures)	644,457	626,471	697,157	693,044	693,044	
Ending Fund Balance	<u>\$ 1,657,293</u>	<u>\$ 1,110,275</u>	<u>\$ 1,594,813</u>	<u>\$ 1,592,272</u>	<u>849,824</u>	
Operating Revenues less Operating Expenditures	<u>\$ (41,486)</u>	<u>\$ (534,987)</u>	<u>\$ (54,169)</u>	<u>\$ 7,459</u>		
Contingency Fund						
Revenues						
Beginning Fund Balance	\$ 316,394	\$ 319,978	\$ 319,978	\$ 321,478		
Interest & Other	1,709	1,500	1,500	2,007		
Total Resources	<u>318,103</u>	<u>321,478</u>	<u>321,478</u>	<u>323,485</u>		
Restricted Fund Balance	<u>\$ 318,103</u>	<u>\$ 321,478</u>	<u>\$ 321,478</u>	<u>\$ 323,485</u>		

General Fund Significant Revenue Detail					Fund 001	
	2015	2016	\$	%		
	Budget	Budget	Change	Change		
General Fund						
Beginning Fund Balance - Operating	\$ 1,636,419	\$ 1,594,813	\$ (41,606)	-2.5%		
General Property Tax	1,766,433	1,822,628	\$ 56,196	3.2%		
General Sales Tax	2,136,075	2,371,693	235,618	11.0%		
Utility Taxes:						
Water Fund	237,160	246,000	8,840	3.7%		
Natural Gas Fund	252,817	254,857	2,040	0.8%		
Wastewater Fund	320,176	335,000	14,824	4.6%		
Solid Waste Fund	162,776	164,000	1,224	0.8%		
Electric Utility Tax	603,157	552,406	(50,751)	-8.4%		
Telecommunications Utility Tax	366,497	345,674	(20,823)	-5.7%		
Other Taxes	286,000	322,000	36,000	12.6%		
Total Taxes	6,131,091	6,414,258	283,168	0		
Business Licenses/Franchise	199,000	202,000	3,000	1.5%		
Permits	114,800	144,000	29,200	25.4%		
State Entitlements	133,421	166,785	33,364	25.0%		
Operating Grants & Other	44,014	37,000	(7,014)			
Intergovt Payments for Services	177,435	203,785	26,350	14.9%		
General Government	15,000	15,000	-	0.0%		
Public Safety	434,200	497,100	62,900	14.5%		
Community Development	114,200	128,000	13,800	12.1%		
Parks And Recreation	142,000	138,383	(3,617)	-2.5%		
Total Charges For Services	705,400	778,483	73,083	10.4%		
Interfund General Services <i>(detail below)</i>	743,833	733,104	(10,729)	-1.4%		
Municipal Court Fines & Forfeitures	165,000	141,000	(24,000)	-14.5%		
Miscellaneous Revenue:						
Investment Interest	20,350	13,880	(6,470)	-31.8%		
Other Interest	2,500	2,600	100	4.0%		
Rents/Leases/Concessions	26,500	18,685	(7,815)	-29.5%		
Other Misc Revenue	4,540	18,720	14,180	312.3%		
Total Misc Revenue	53,890	53,885	(5)	0.0%		
Transfers-In/Loan Repayment/Golf	20,000	20,000	-	0.0%		
Project Revenue	-	40,000	-			
Total General Fund	\$ 9,946,867	\$ 10,325,328	\$ 338,460	3.4%		

2016 General Fund Indirect Cost Allocation Plan (ICAP)			
Operating Fund Charges	2014	2015	2016
Property Management	\$ 421	\$ 320	\$ 365
Pool	39,673	33,606	42,902
Water	249,533	201,384	173,040
Wastewater	217,833	175,719	180,403
Natural Gas	164,957	135,084	165,486
Solid Waste	175,154	141,071	170,908
Exposition Center	48,808	56,648	-
Total Expenditures	\$ 896,380	\$ 743,833	\$ 733,104
General Fund Revenues			
Administration	420,356	287,803	284,569
Finance	386,125	369,908	379,471
Legal	89,897	86,122	69,064
Total Revenues	\$ 896,379	\$ 743,832	\$ 733,104

* Charges based on percentage of expenditures and staff

2016 General Fund Department Expenditure Budget by Type										Comparison by Department			
Summary for General Fund Departments	Salaries	Personnel Benefits	Supplies	Services	Inter-Gov't Services	Transfers	Interfund	Projects & Capital	Ending Reserve	2016 Budget		Adopted 2015 Budget	
										\$	%	\$	%
Council	27,300	2,331	450	1,000	-		-	-	-	31,081	0.3%	31,356	0.3%
Municipal Court	126,780	60,234	5,350	173,050	-		33,546	-	-	398,960	3.9%	382,191	3.9%
Administration	222,265	70,923	9,300	97,575	-		49,838	10,000	-	459,901	4.5%	472,864	4.8%
Finance	454,768	218,263	5,850	22,380	37,200		76,479	-	-	814,940	7.9%	785,464	7.9%
Legal	-	-	-	145,699	-		-	-	-	145,699	1.4%	142,955	1.4%
Police	2,371,177	973,432	149,500	184,420	-		504,136	-	-	4,182,665	40.5%	4,165,559	42.0%
Community Development	319,950	113,348	8,700	66,050	4,850		52,503	20,000	-	585,401	5.7%	540,996	5.5%
Parks & Recreation	258,540	85,149	38,150	285,800	-		89,729	40,000	-	797,368	7.7%	652,298	6.6%
Senior & Youth Services	148,284	57,273	11,500	105,400	-		118,575	-	-	441,031	4.3%	389,998	3.9%
Golf	-	-	-	500	-		-	-	-	500	0.0%	11,157	0.1%
Non-Departmental	6,000	61,427	-	13,000	57,186	730,871	7,027	-	1,592,272	2,467,783	23.9%	2,340,411	23.6%
Total Dollars	3,935,063	1,642,380	228,800	1,094,874	99,236	730,871	931,832	70,000	1,592,272	10,325,328	100.0%	9,915,249	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 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Expenditures						
Salaries	\$ 26,650	\$ 27,300	\$ 27,300	\$ 27,300	\$ -	0%
Personnel Benefits	2,277	2,356	2,321	2,331	(25)	-1%
Supplies	207	700	300	450	(250)	-36%
Services/Charges	270	1,000	200	1,000	-	0%
Total Council Expenditures	\$ 29,404	\$ 31,356	\$ 30,121	\$ 31,081	\$ (275)	-1%
Staffing in FTE's	7.00	7.00	7.00	7.00		

Municipal Court Dept 020	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Charges for Services	\$ 80,348	\$ 64,500	\$ 60,500	\$ 57,500	(7,000)	-11%
Fines & Forfeitures	162,867	165,000	140,642	141,000	(24,000)	-15%
Interest, Rentals & Other	1,609	2,500	857	2,000	(500)	-20%
Total Court Revenues	\$ 244,824	\$ 232,000	\$ 201,999	\$ 200,500	\$ (31,500)	-14%
Expenditures						
Salaries	\$ 115,030	\$ 122,511	\$ 120,230	\$ 126,780	\$ 4,269	3%
Personnel Benefits	49,260	52,956	52,530	60,234	7,278	14%
Supplies	1,093	5,350	4,850	5,350	-	0%
Services/Charges	158,600	166,150	162,355	173,050	6,900	4%
Interfund Services	26,197	35,224	35,224	33,546	(1,678)	-5%
Operating Expenditures	350,180	382,191	375,189	398,960	16,769	4%
Projects & Capital Outlay	-	-	-	-	-	
Total Court Expenditures	\$ 350,180	\$ 382,191	\$ 375,189	\$ 398,960	\$ 16,769	4%
Staffing in FTE's	2.00	2.20	2.20	2.20		
Contracted Employees (hours vary)	3.00	3.00	3.00	3.00		

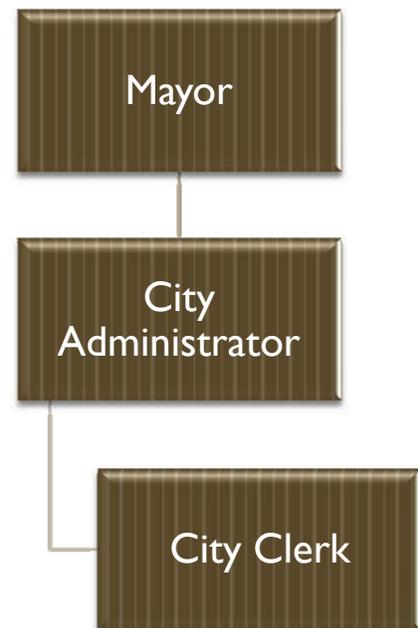
City Administration & City Clerk's Office General Fund 03x

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.

Administration Department 030	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Franchise Fees	\$ 159,622	\$ 160,000	\$ 163,500	\$ 162,000	\$ 2,000	1%
Interfund Charges	420,356	287,803	278,710	284,569	(3,234)	-1%
Interest & Other	180	600	650	650	50	8%
Total Admin Revenues	\$ 580,159	\$ 448,403	\$ 442,860	\$ 447,219	\$ (1,184)	0%
Expenditures						
Salaries	200,327	257,269	226,837	222,265	(35,004)	-14%
Personnel Benefits	51,252	54,337	64,698	70,923	16,586	31%
Supplies	11,108	9,450	6,947	9,300	(150)	-2%
Services/Charges	59,936	106,468	65,509	97,575	(8,893)	-8%
Interfund Services	48,116	61,997	61,997	49,838	(12,159)	-20%
Operating Expenditures	370,739	489,522	425,988	449,901	(39,620)	-8%
Projects & Capital Outlay	-	-	-	10,000	10,000	
Total Admin Expenditures	\$ 370,739	\$ 489,522	\$ 425,988	\$ 459,901	\$ (29,620)	-6%

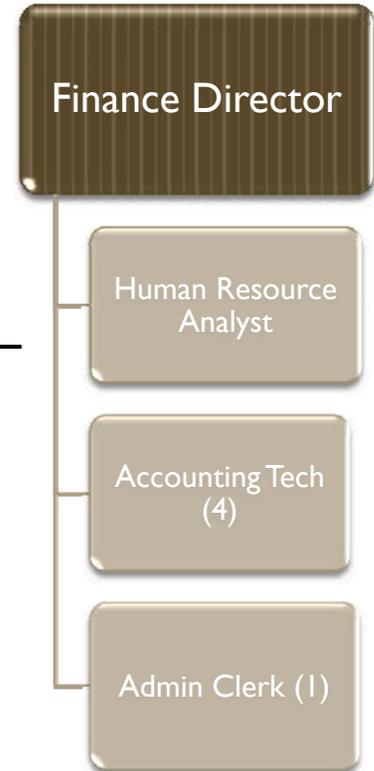
Staffing in FTE's	3.50	3.00	3.00	3.50
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Property Management Department 180	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,596,249	\$ 1,651,334	\$ 1,651,334	\$ 1,488,610	\$ (162,724)	-10%
Taxes	4,948	5,500	5,000	5,000	(500)	100%
Rentals	57,799	57,700	57,700	57,700	-	0%
Interest & Other	8,296	7,000	8,000	8,442	1,442	21%
Parks Levy	20,204	18,500	20,000	20,000	1,500	0%
Total Revenues	91,247	88,700	90,700	91,142	(160,282)	-181%
Total Resources	\$ 1,687,495	\$ 1,740,034	\$ 1,742,034	\$ 1,579,753	\$ (160,282)	-9%
Expenditures						
Services	2,768	5,000	2,700	5,200	200	4%
Interfund Services	1,016	724	724	790	66	9%
Transfer - Facilities	33,000	-	-	-	-	
Transfer - Pool Fund	-	25,000	25,000	-	(25,000)	NA
Transfer - Facilities	-	316,000	225,000	-	(316,000)	0%
Operating Expenditures	\$ 36,784	\$ 346,724	\$ 253,424	\$ 5,990	\$ (340,734)	-98%
Available	1,621,812	1,327,763	1,423,063	1,488,216	160,452	12%
Designated-O&M @ 50% of rentals	28,900	28,850	28,850	28,850	-	0%
Restricted KC Parks Special Levy	-	36,697	36,697	56,697	20,000	55%
Restricted Fund Balance	\$ 1,650,711	\$ 1,393,310	\$ 1,488,610	\$ 1,573,763	180,452	13%

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.

STRATEGIC PRIORITIES

- Provide a high level of customer service to all

Finance Department 040	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Charges for Services	\$ 15,215	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0%
Interfund Charges	386,125	369,908	369,908	379,471	9,563	3%
Intergovernmental	-	-	-	-	-	
Total Finance Revenues	<u>\$ 401,340</u>	<u>\$ 384,908</u>	<u>\$ 384,908</u>	<u>\$ 394,471</u>	<u>\$ 9,563</u>	2%
Expenditures						
Salaries	423,865	444,161	436,756	454,768	10,607	2%
Personnel Benefits	196,299	211,422	202,463	218,263	6,841	3%
Supplies	6,417	7,500	5,849	5,850	(1,650)	-22%
Services/Charges	17,526	20,450	23,339	22,380	1,930	9%
Intgov't Svc/Taxes	32,494	31,860	36,044	37,200	5,340	17%
Interfund Services	65,044	70,071	70,071	76,479	6,408	9%
Operating Expenditures	741,645	785,464	774,522	814,940	29,476	4%
Project Expenditures	-	-	-	-	-	
Total Finance Expenditures	<u>\$ 741,645</u>	<u>\$ 785,464</u>	<u>\$ 774,522</u>	<u>\$ 814,940</u>	<u>\$ 29,476</u>	4%

Staffing in FTE's	7.00	7.00	7.00	7.00
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Legal	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Interfund Revenues	<u>\$ 89,897</u>	<u>\$ 86,122</u>		<u>\$ 69,064</u>	<u>\$ (17,058)</u>	-20%
Expenditures						
Services/Charges	143,480	142,955	142,513	145,699	2,744	2%
Total Legal Expenditures	<u>\$ 143,480</u>	<u>\$ 142,955</u>	<u>\$ 142,513</u>	<u>\$ 145,699</u>	<u>\$ 2,744</u>	2%

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 members, the department is a Public Safety Answering Point (PSAP) for the Southeast King County area. The department also operates a 25-bed 1-year corrections facility.

WHAT

Handling over 8,200 calls for service each year, communications staff dispatches Emergency 911 (E911) calls for Police, Fire, and Medical, monitors City gas alarms, dispatches for Fire District 28 and after hours dispatching for the National Park Service.

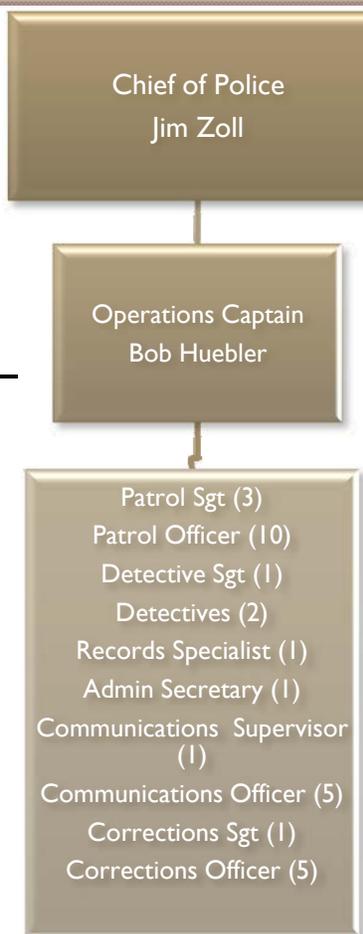
Our mission is to provide quality, professional, effective and proactive law enforcement in partnership with the community. By doing so, we commit to a standard of excellence which ensures a safe and secure environment in which to live, work and visit.

We remain committed to safeguarding the lives and property of those we serve and to reduce the incidence and fear of crime through enhanced public safety 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 2015 and beyond, the department will continue providing professional public Safety services and building upon advanced technology capability by implementing next generation E911 services as they are phased in and requesting dedicated information technology (IT) staff member to capitalize on continued technology support for Public Safety systems.



2015 Highlights

- ✓ Continue work with Police Dept. security upgrade-key card door locks.
- ✓ Completed Comprehensive Emergency Management plan for the City.
- ✓ Completed facilities failed window replacement at Police Department.
- ✓ Completed WCIA Police Liability Audit

2016 Key Projects

- Complete scheduled vehicle and equipment replacement.
- Continue with E911 PSAP discussions of the King County E911 System.
- Conduct Prison Rape Elimination Act (PREA) audit to ensure compliance with future Dept. of Justice (DOJ) requirements.
- Work with King County Radio office with the Puget Sound Emergency Radio Network (PSERN) project. .

Police Department	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Taxes	268,206	286,000	310,000	315,000	29,000	10%
Licenses & Permits	3,677	4,000	3,600	4,000	-	0%
Intergovernmental	144,757	133,420	144,651	178,785	45,365	34%
Charges for Services	148,655	139,700	149,400	149,600	9,900	7%
Room & Board of Prisoners	262,081	230,000	290,000	290,000	60,000	26%
Interest & Other	7,389	9,550	10,800	8,320	(1,230)	-13%
Total Police Revenues	\$ 834,766	\$ 802,670	\$ 908,451	\$ 945,705	\$ 114,035	14%

Expenditures						
Regular Salary	2,251,863	2,269,060	2,293,762	2,256,677	(12,383)	-1%
Overtime & Temporary Labor	52,171	114,500	143,000	114,500	-	0%
Personnel Benefits	927,915	980,549	942,777	973,432	(7,117)	-1%
Supplies	109,667	139,800	149,489	149,500	9,700	7%
Services/Charges	147,483	199,085	180,389	184,420	(14,665)	-7%
Interfund Services	435,579	462,565	462,585	504,136	41,571	9%
Operating Expenditures	3,924,679	4,165,559	4,172,002	4,182,665	17,106	0%
Project & Capital Outlay	-	-	-	-	-	-
Total Combined Expenditures	\$ 3,924,679	\$ 4,165,559	\$ 4,172,002	\$ 4,182,665	\$ 17,106	0%

Operations	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 1,518,681	\$ 1,557,862	\$ 1,560,762	\$ 1,563,095	5,233	0%
Overtime & Temporary Labor	25,966	73,500	78,000	73,500	-	0%
Personnel Benefits	595,790	648,282	616,353	624,825	(23,457)	-4%
Supplies	33,324	65,300	70,039	68,550	3,250	5%
Services/Charges	73,706	105,935	89,239	94,770	(11,165)	-11%
Interfund Services	435,579	462,565	462,585	504,136	41,571	9%
Operating Expenditures	2,683,047	2,913,444	2,876,978	2,928,876	15,432	1%
Capital Expenditures	-	-	-	-	-	-
Total Operations	\$ 2,683,047	\$ 2,913,444	\$ 2,876,978	\$ 2,928,876	\$ 15,432	1%

Jail Services	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 392,794	\$ 377,362	\$ 392,000	\$ 357,020	(20,342)	-5%
Overtime & Temporary Labor	2,558	15,000	35,000	15,000	-	0%
Personnel Benefits	179,541	183,099	172,030	195,748	12,649	7%
Supplies	75,078	71,200	76,150	77,650	6,450	9%
Services/Charges	16,569	21,130	21,130	20,630	(500)	-2%
Operating Expenditures	666,541	667,791	696,310	666,048	(1,743)	0%
Capital Expenditures	-	-	-	-	-	-
Total Jail Services	\$ 666,541	\$ 667,791	\$ 696,310	\$ 666,048	\$ (1,743)	0%

Communications	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 340,388	\$ 333,836	\$ 341,000	\$ 336,562	2,726	1%
Overtime & Temporary Labor	23,647	26,000	30,000	26,000	-	0%
Personnel Benefits	152,584	149,168	154,394	152,859	3,691	2%
Supplies	1,264	3,300	3,300	3,300	-	0%
Services/Charges	57,208	72,020	70,020	69,020	(3,000)	-4%
Operating Expenditures	575,091	584,324	598,714	587,741	3,417	1%
Capital Expenditures	-	-	-	-	-	-
Total Communication Services	\$ 575,091	\$ 584,324	\$ 598,714	\$ 587,741	\$ 3,417	1%

Staffing in FTE's	31.50	32.00	32.00	32.00
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Community Development

General Fund Departments 072, 073

WHO

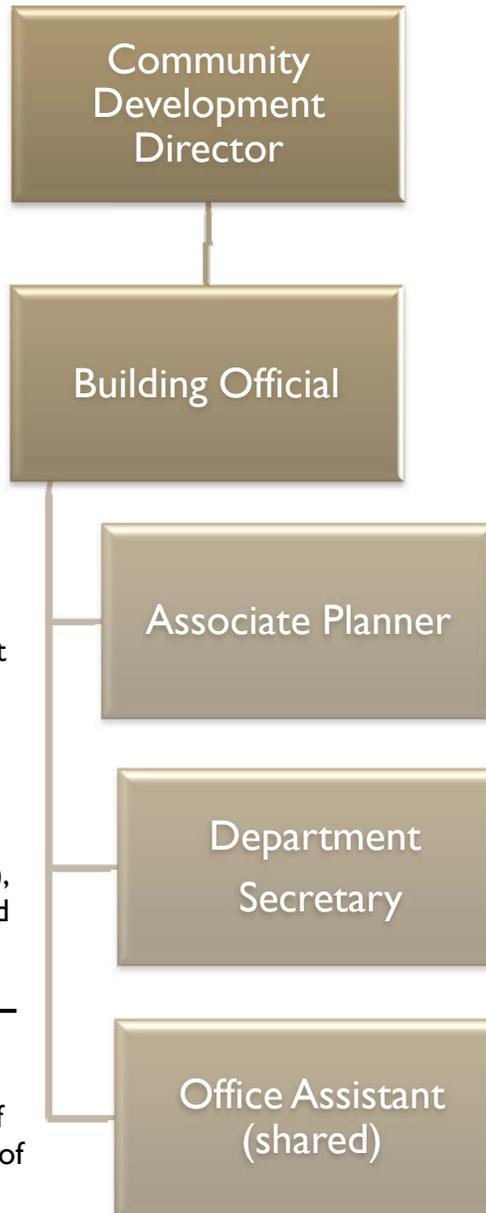
The employees in Community Development implement the long term vision provided by the City's Comprehensive Plan and Development Regulations. The Department reviews building and land use permits, processes business licenses, develops comprehensive plan amendments and updates, assists the public, and provides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



2015 Highlights

- ✓ 2015 Mandatory Comprehensive Plan Update
- ✓ Code enforcement code amendment
- ✓ Critical Areas Ordinance Update and FEMA code amendment
- ✓ Downtown Redevelopment Concepts & Survey
- ✓ Assist Food, Beverage and Ag Tourism Committee
- ✓ High level of permit activity

2016 Key Projects

- ✓ New Permit Tracking System
- ✓ Implement Economic development strategies:
 - Senior Community Code amendment
 - Deferred Impact Fee code amendment
- ✓ Single-family design standards & RMHP zoning code amendment
- ✓ Code enforcement process and forms
- ✓ Downtown Redevelopment Design & Feasibility
- ✓ Impact Fee Studies and Workshop
- ✓ Regulatory compliance activities

Changes/Notes

- Temporary Economic Development Coordinator/Grant Writer Position added in 2015

Community Development All Divisions	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Building Permits	\$ 87,483	\$ 114,800	\$ 225,000	\$ 140,000	\$ 25,200	22%
Business Licenses	40,677	35,000	40,000	40,000	5,000	14%
Planning Charges for Services	47,942	31,700	19,385	42,500	10,800	34%
Building Charges for Services	57,357	82,500	121,300	85,500	3,000	4%
Intergovernmental	15,613	19,014	10,937	-	(19,014)	NA
Operating Revenues	\$ 249,072	\$ 283,014	\$ 416,622	\$ 308,000	\$ 24,986	9%
Project Revenues (Detail below)	-	-	-	-	-	
Total Revenues	\$ 249,072	\$ 283,014	\$ 416,622	\$ 308,000	\$ 24,986	9%
Expenditures						
Salaries	219,366	304,813	300,415	319,950	15,137	5%
Personnel Benefits	77,085	117,610	113,632	113,348	(4,262)	-4%
Supplies	4,324	5,300	6,350	8,700	3,400	64%
Services/Charges	136,593	113,140	118,254	66,050	(47,090)	-42%
Intgov't Svc/Taxes	4,712	5,000	4,350	4,850	(150)	-3%
Interfund Services	40,949	47,132	47,132	52,503	5,371	11%
Operating Expenditures	483,029	592,995	590,133	565,401	(27,595)	-5%
Project Expenditures (Detail below)	102,000	-	-	20,000	20,000	
Total Expenditures	\$ 585,029	\$ 592,995	\$ 590,133	\$ 585,401	\$ (7,595)	-1%

Projects/Capital Revenue & Expenditure Detail	
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Revenues	
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Transfer In Impact Fees	\$ -	\$ -	\$ -	\$ -
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Expenditures	
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Transportation Element Update	\$ 50,000	\$ -	\$ -	\$ -
Public Participation - Comp Plan	30,000	-	-	-
482 - Gateway Monument	22,000	-	-	-
Downtown Mixed Use Market Feasibility	-	-	-	20,000
Downtown Park 30% Design	-	-	-	-
Total Expenditures	\$ 102,000	\$ -	\$ -	\$ 20,000

Staffing in FTE's	4.50	4.40	4.40	4.40
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Park and Recreation Department

General Fund Department 082

WHO

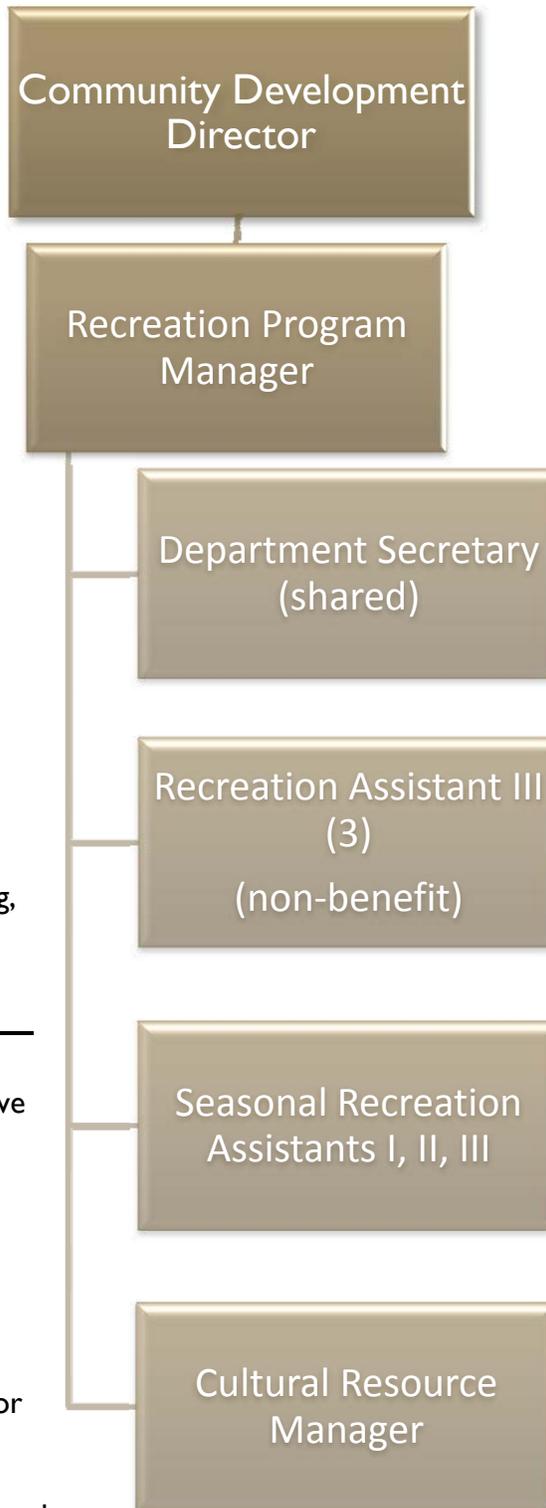
The Recreation Programming section of the Park and Recreation Department provides a variety of cultural and recreational programs to City Residents and the larger community. These programs include classes ranging from Judo to Art, sports camps, summer camp, sports leagues and inclusive recreation. The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



2015 Highlights

- ✓ Gallery 2015
- ✓ Wine and Art Walk
- ✓ Grant Applications for Park Improvements

2015 Key Projects

- Summer Movies in the Park
- Elk Meadows Park Design Phase I
- McFarland Park Restroom Grant Application
- Whistle-Stop Art Fair
- Boise Creek Sixplex In-Field Drainage

Changes/Notes

- Summer movies in the park is new

Parks Maintenance

General Fund Department 083

WHO

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

PURPOSE

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

STRATEGIC PRIORITIES

- Look for opportunities to improve and develop the park and trail system to further enhance the City's quality of life
- Award new parks maintenance contract for services for 2016 and beyond



2015 Highlights

- ✓ Aerification and topdressing (194 tons of sand) at Boise 6-plex outfields.
- ✓ Renovated infield transitions at the 6-plex.
- ✓ Repaired dugouts and back stops on all 12 baseball fields.
- ✓ Updated and installed new security equipment to all electrical boxes and buildings at the 6-plex.
- ✓ Approximately 700 games played at the 6-plex.
- ✓ New irrigation controllers at Veterans Park and City Hall.
- ✓ Removed the street trees at City hall.
- ✓ Planted 6 new trees at City Hall and 3 new trees at the Foothills Trail.
- ✓ 22 tons of new surfacing added to the play structures.
- ✓ Installed new signs at the playgrounds.
- ✓ 9 stage and tent rentals.

2016 Key Projects

- ✓ Parks landscape maintenance contract.
- ✓ Pet waste stations.
- ✓ Add engineered wood fiber to play structures
- ✓ Infield drainage at the Boise 6-plex

Changes/Notes

Parks, Recreation & Maint Dept	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Charges for Services	\$ 135,794	\$ 142,000	\$ 128,401	\$ 138,383	\$ (3,617)	-3%
Intergovernmental Revenue	17,500	\$ 12,500	12,500	12,500	-	0%
Interest & Other	25,539	20,150	22,485	27,135	6,985	35%
Operating Revenues	<u>178,834</u>	<u>174,650</u>	<u>163,386</u>	<u>178,018</u>	<u>3,368</u>	<u>2%</u>
Project Revenues (Detail below)	-	-	95,156	40,000	40,000	
Total Parks Revenues	<u>\$ 178,834</u>	<u>\$ 174,650</u>	<u>\$ 258,542</u>	<u>\$ 218,018</u>	<u>\$ 43,368</u>	<u>25%</u>
Expenditures						
Salaries	\$ 237,907	\$ 255,658	\$ 246,965	\$ 258,540	2,882	1%
Personnel Benefits	75,436	83,520	82,037	85,149	1,629	2%
Supplies	34,648	37,250	37,200	38,150	900	2%
Services/Charges	196,029	185,090	182,283	285,800	100,710	54%
Interfund Services	101,247	90,780	88,779	89,729	(1,051)	-1%
Operating Expenditures	<u>645,268</u>	<u>652,298</u>	<u>637,264</u>	<u>757,368</u>	<u>105,070</u>	<u>16%</u>
Project Expenditures (Detail below)	115,825	-	-	40,000	40,000	
Total Parks Expenditures	<u>\$ 761,093</u>	<u>\$ 652,298</u>	<u>\$ 637,264</u>	<u>\$ 797,368</u>	<u>\$ 145,070</u>	<u>22%</u>
Staffing in FTE's	2.70	2.76	2.76	2.76		

Projects/Capital Revenue & Expenditure Detail						
Revenues						
474-KC CDBG Grant McFarland/Impact Fee	\$ -	\$ -	\$ 95,156	\$ -	\$ -	
Transfer in Impact Fees	-	-	-	40,000	40,000	
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,156</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	
Expenditures						
Boise Sixplex Drainage	\$ -	-	\$ -	\$ 20,000	-	
Elk Meadows Park Design	-	-	-	20,000	-	
474 -McFarland Park Tree Removal	108,873	-	-	-	-	
473-Playstructures/Plan (Impact Fees)	6,952	-	-	-	-	
Total Expenditures	<u>\$ 115,825</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	

Division A Recreation	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	Dollar Change	% Diff
Expenditures						
Salaries	115,784	\$ 122,740	\$ 112,457	\$ 120,380	(2,360)	-2%
Personnel Benefits	38,903	42,961	42,051	43,466	505	1%
Supplies	14,330	16,050	14,300	14,450	(1,600)	-10%
Services/Charges	89,453	78,050	80,471	85,680	7,630	10%
Interfund Services	90,335	77,610	77,610	78,534	923	1%
Total Recreation Expenditures	\$ 348,805	\$ 337,411	\$ 326,889	\$ 342,510	5,098	2%

Division B Parks Grounds & Facilities Maint	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	Dollar Change	% Diff
Expenditures						
Salaries	\$ 104,131	\$ 112,951	\$ 114,729	\$ 117,266	4,315	4%
Personnel Benefits	34,906	38,743	38,310	39,905	1,162	3%
Supplies	20,318	21,100	22,800	23,600	2,500	12%
Services/Charges	101,878	104,890	100,912	191,370	86,480	82%
Interfund Services	2,932	2,622	622	-	(2,622)	-100%
Total Expenditures	\$ 264,165	\$ 280,306	\$ 277,373	\$ 372,141	91,835	33%
Staffing in FTE's	2.25	2.42	2.42	2.42		

Division C Art	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	Dollar Change	% Diff
Expenditures						
Salaries	\$ 17,992	\$ 19,967	\$ 19,779	\$ 20,894	927	5%
Personnel Benefits	1,627	1,817	1,676	1,778	(39)	-2%
Supplies	-	100	100	100	-	0%
Services/Charges	4,699	2,150	900	8,750	6,600	307%
Interfund Services	7,980	10,547	10,547	11,195	648	6%
Total Expenditures	\$ 32,298	\$ 34,581	\$ 33,002	\$ 42,717	8,136	24%
Staffing in FTE's	0.34	0.34	0.34	0.34		

Community Services – Senior Center

General Fund Department 085/086

WHO

The Enumclaw senior activity center mission statement:

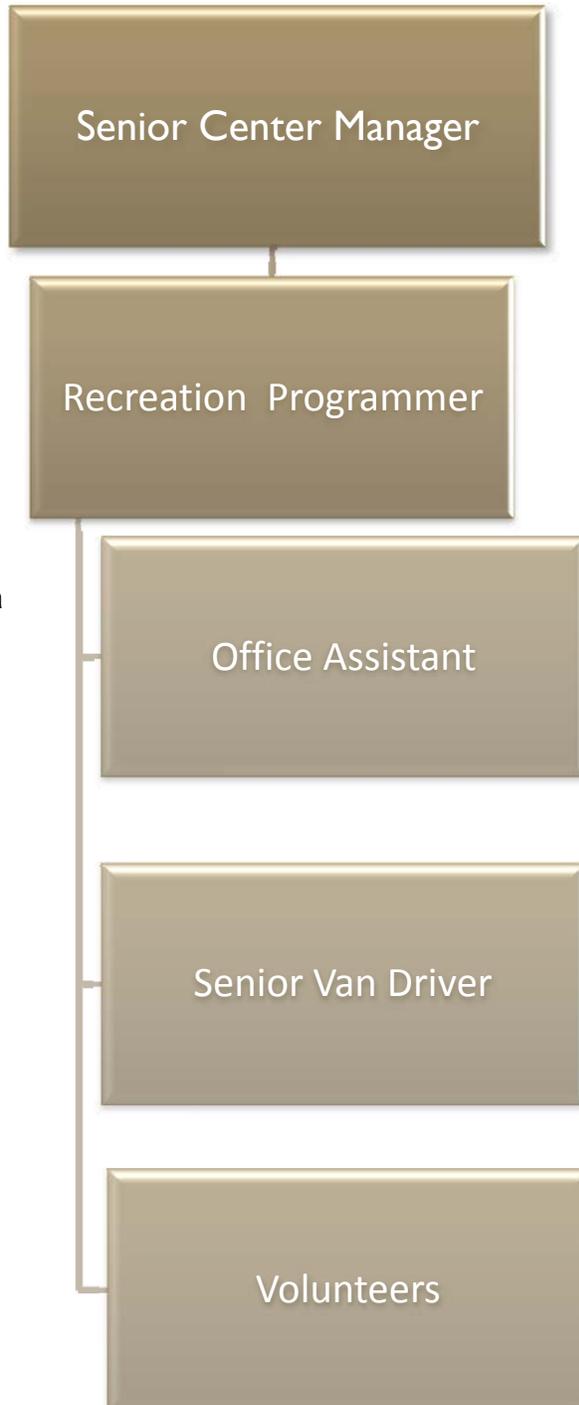
To provide a focal point in our community for quality recreational and social services which foster independence and positive lifestyles for older residents and to provide support and resources to older adults and their families within our community.

PURPOSE

Providing nutritious meals, health programs, information and 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, human Services.



Highlights:

Neighbors Feeding Neighbors Hot meal delivery program enters its 4th year of serving community Elders

Bras For the Cause Breast Cancer Fundraiser Community Event 5th year

Simply Soup Community Dinner Enters its 7th successful year.

Maintenance of Award-Winning programming to **decrease Social Isolation** amongst our Community's Seniors

Human Services Senior & Youth Center Division 085 & 086	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Intergovernmental Revenue	12,500	12,500	111,515	12,500	-	0%
Interest & Other	1,267	1,200	1,200	1,300	100	8%
Total Resources	\$ 13,767	\$ 13,700	\$ 112,715	\$ 13,800	\$ 100	1%
Expenditures						
Sr. Center Salaries	145,955	146,074	147,810	148,284	2,210	2%
Sr. Center Personnel Benefits	48,549	49,012	52,958	57,273	8,260	17%
Sr. Center Supplies	14,247	13,500	11,717	11,500	(2,000)	-15%
Sr. Center Services/Charges	23,515	20,650	22,520	19,200	(1,450)	-7%
Sr. Center Interfund Services	73,178	72,670	72,699	86,766	14,096	19%
Sr. Center Subtotal	305,444	301,906	307,704	323,022	21,116	7%
KC Sexual Assault- cash subsidy	2,000	-	-	-	-	
Plateau Outreach- cash subsidy	18,750	-	-	15,000	15,000	
Neighbors Feeding Neighbors - cash subsidy	5,000	-	-	-	-	
Women, Infant, Children (WIC)- cash subsidy	-	5,000	5,000	5,000	-	
YWCA- cash subsidy	1,000	-	-	-	-	
Outside Agency Subtotal	26,750	5,000	5,000	20,000	15,000	300%
Youth Services-direct cash subsidy	50,000	45,000	45,000	60,000	15,000	33%
Youth Services - charges/services	6,819	6,500	6,200	6,200	(300)	-5%
Youth Center Interfund Services	29,408	31,593	31,592	31,809	216	1%
Youth Center Subtotal	86,228	83,093	82,792	98,009	14,916	18%
Operating Expenditures	418,422	389,998	395,496	441,031	51,033	13%
Projects & Capital Outlay*	99,015	-	-	-	-	
Total Expenditures	\$ 517,437	\$ 389,998	\$ 395,496	\$ 441,031	\$ 51,033	13%
Staffing in FTE's	2.62	2.62	2.62	2.62		

*General Fund Non-Departmental
09**

Fund 001 Department 09*

Purpose

This department of the General Fund accounts for General Fund support to other Funds, LEOFF 1 medical expenditures, expenditures to other municipalities for services (Animal Control, Election Services, etc.) and other services that do not fall under the classification of other General Fund departments.

Non Departmental Transfers & Other Governments	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Transfer In -	24,270	-	-	-	-	0%
Total Revenues	\$ 24,270	\$ -	\$ -	\$ -	\$ -	0%
Expenditures						
Salary & Benefits	\$ 6,549	\$ 6,675	\$ 6,635	\$ 6,512	\$ (163)	-2%
Services/Charges	3,473	3,125	2,000	3,000	(125)	-4%
Intgov't Svc/Taxes	64,366	83,598	77,054	57,186	(26,412)	-32%
Interfund Services	5,004	6,107	6,107	7,027	920	15%
LEOFF 1 Medical/Salary	73,646	72,532	61,879	60,915	(11,617)	-16%
Total General	153,039	172,037	153,675	134,640	-37,397	-22%
Staffing in FTE's	0.10	0.10	0.10	0.10		
Chamber of Commerce	10,000	10,000	10,000	10,000	-	0%
Green River Community College	7,500	-	-	-	-	
Total Outside Agencies	17,500	10,000	10,000	10,000	-	0%
Street - Operating	\$ 482,000	\$ 600,000	\$ 600,000	\$ 543,100	\$ (56,900)	-9%
Pool	186,838	203,352	203,352	187,771	(15,581)	-8%
Cole Street Bond	-	-	-	-	-	NA
Media Services - DP (franchise fees)	10,887	52,000	37,017	-	(52,000)	-100%
Expo	60,000	155,711	166,516	-	(155,711)	NA
Total Transfers & Loans	\$ 739,725	\$ 1,011,063	\$ 1,006,885	\$ 730,871	\$ (280,192)	-28%
Capital Expenditures/DP transfer	46,653	-	-	-	-	
Total Expenditures	\$ 910,264	\$ 1,193,100	\$ 1,170,560	\$ 875,511	\$ (280,192)	-23%

Projects/Capital Revenue & Expenditure Detail

Expenditures						
Copier (Split Purchase)	5,397	-	-	-	-	
Fence Repair	8,359	-	-	-	-	
Employee Litigation Expenses	32,897	-	-	-	-	
	-	-	-	-	-	
Total Project Expenditures	46,653	-	-	-	-	

Golf Department 190	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff
Revenues					
L-T Rent	\$ 20,169	\$ 20,000	\$ 20,000	\$ 20,000	-
Expenditures					
Supplies	\$ 64	\$ -	\$ -	\$ -	-
Services	5,707	-	500	500	500
Operating Lease	21,699	-	-	-	-
Capital Lease*	67,222	11,157	11,437	-	(11,157)
Operating Expenditures	\$ 94,691	\$ 11,157	\$ 11,937	\$ 500	(10,657)
Fund Balance/Subsidy	\$ (74,522)	\$ 8,843	\$ 8,063	\$ 19,500	\$ 10,657

* Capital Lease paid off January 2015.

Street Fund 110

WHO

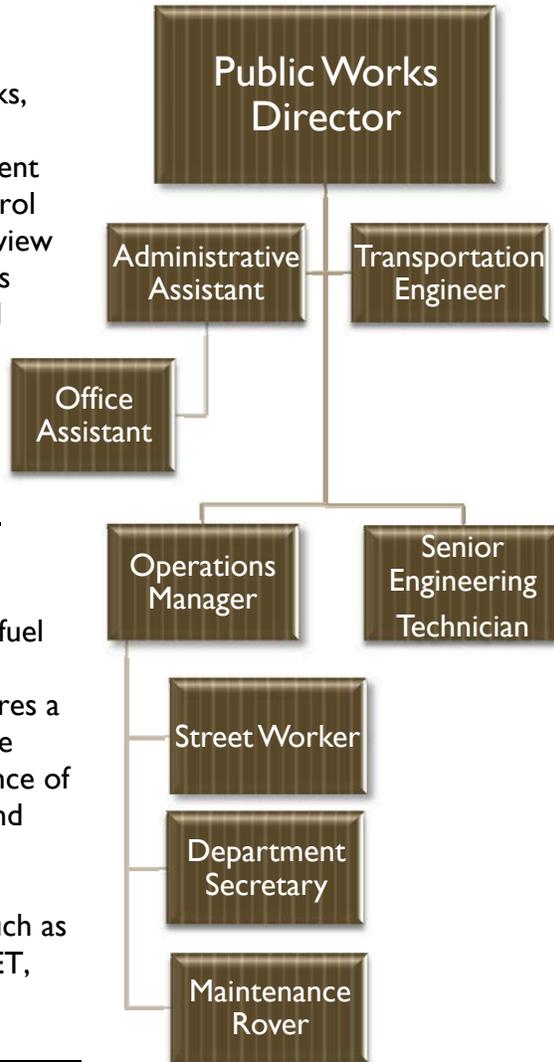
The Public Works Department is responsible for the operation and maintenance of public streets, sidewalks, and alleys. The Engineering Division manages capital improvements, pavement rehabilitation projects, and traffic control devices and performs development review of new street designs. The Operations Division performs street, sidewalk and alley maintenance, snow & ice removal, street sweeping, roadside mowing, and traffic control device maintenance.

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, and street lighting. Capital and rehabilitation projects require revenue from other sources such as grants, vehicle license fees, REET, and/or impact fees.

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 City's street and sidewalk network.
- Capital improvement and pavement rehabilitation project design and construction are scheduled to occur on alternate years to aggregate projects together for efficiency and economy of scale, with 2016 being a design year.



2015 Highlights

- ✓ Completed the SR410 Channelization Project from Mt. Villa Dr to Griffin Ave.
- ✓ Completed the overlay of Semanski St from SR410 to Elmont St and upgraded curb ramps along the project to current standards. Funding was 85% state fuel tax grant with the balance from vehicle license fee revenues.
- ✓ Added recycled asphalt and graded the Foothills Trail north of Battersby.
- ✓ A ballot measure for a sales tax increase of 0.1% was placed before the voters.

2016 Key Projects

- Complete preliminary design of the Semanski Street – Warner Ave intersection improvement.
- Continue vegetation management of trail corridors.
- Complete a federally required ADA Self-Assessment and Transition Plan.

Changes/Notes

- The City's stormwater program has been separated from the Street Fund into its own fund.
- The pavement maintenance program and funding of the Transportation Benefit District has been transferred to the Street Fund.

Street Fund 110	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 34,166	\$ 6,434	\$ 6,434	\$ 59,420	\$ 52,986	823%
Licenses & Permits	2,955	2,500	3,000	3,000	500	20%
Motor Vehicle Fuel Tax	228,966	225,422	225,422	247,602	22,180	10%
Charges for Services	14,430	7,500	13,069	13,000	5,500	73%
Interest & Other	2,060	1,000	1,200	1,238	238	24%
Intergov't Loans/Grants	50,000	-	-	50,000	50,000	
Transfers-In General Fund	482,000	600,000	600,000	543,100	(56,900)	-9%
Operating Revenues	780,411	836,422	842,691	857,940	21,518	3%
Project Revenues (Detail below)	10,359	1,992,363	1,904,336	15,000	(1,977,363)	-99%
Total Street Revenues	\$ 824,936	\$ 2,835,219	\$ 2,753,461	\$ 932,360	\$ (1,902,859)	-67%
Expenditures						
Salaries	251,310	268,479	270,863	259,034	(9,444)	-4%
Personnel Benefits	113,211	126,918	122,834	116,676	(10,242)	-8%
Supplies	40,199	35,700	35,050	34,250	(1,450)	-4%
Street Lighting	154,104	150,000	154,000	155,000	5,000	3%
Services/Charges	12,358	17,250	17,286	39,950	22,700	132%
Intgov't Svc/Taxes	37,329	44,500	37,500	46,500	2,000	4%
Interfund Services	141,802	151,784	150,826	144,663	(7,121)	-5%
Operating Expenditures	750,313	794,631	788,359	796,073	1,443	0%
Projects & Capital Outlay (Detail below)	31,838	1,904,336	1,874,336	45,000	(1,859,336)	-98%
Debt Service	36,350	31,397	31,346	31,090	(307)	-1%
Total Street Expenditures	\$ 818,501	\$ 2,730,364	\$ 2,694,041	\$ 872,163	\$ (1,858,200)	-68%
					Reserve Goal	
Available Fund Balance (Goal 2.5%)	\$ (40,222)	\$ 55,465	\$ 9,338	\$ 8,894	19,902	
Assigned for Debt 1/2 Annual	15,699	15,699	15,673	15,545	15,545	
Committed for O&M @ 4%	30,013	31,785	31,534	31,843	31,843	
Reserved-Paths & Trails 0.42% of MVFT	945	1,907	2,875	3,915	3,915	
Ending Fund Balance	\$ 6,434	\$ 104,856	\$ 59,420	\$ 60,197	\$ 71,205	
Projects/Capital Revenue & Expenditure Detail						
Revenues						
Fund 180/REET/Impact Fees	-	263,409	408,791	15,000	(248,409)	
705 SR 410 Channelization - GRANT	10,359	1,728,954	1,495,545	-	(1,728,954)	
707 Garrett St - GRANT	-	-	-	-	-	
746 Semanski St Overlay Project TIB	-	-	-	-	-	
Total Project Revenues	10,359	1,992,363	1,904,336	15,000	(1,889,336)	
Expenditures						
Railroad St Wood Stave Pipe Abandonment Plan				15,000		
ADA Self-Assessment		30,000		30,000		
Services, Machinery & Equipment	2,473					
705 SR 410 Channelization	29,364	1,874,336	1,874,336	-	(1,874,336)	
Total Project Expenditures	31,838	1,904,336	1,874,336	45,000	(1,859,336)	
Project Net	\$ (21,479)	\$ 88,027	\$ 30,000	\$ (30,000)	\$ (118,027)	
Staffing in FTE's	3.82	3.62	3.62	4.62		

Transportation Benefit District - Fund 112

The Transportation Benefit District is a quasi-municipal corporation and independent taxing district created for the sole purpose of acquiring, constructing, improving, providing, and funding transportation improvements within the district. The TBD is funded via a \$20 annual vehicle fee per registered vehicle within the district.

RCW 35.21.225 governs formation of TBDs by cities.

Transportation Benefit District Fund 112	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ -	\$ 35,707	\$ 35,707	\$ 109,037	\$ 73,330	205%
Vehicle Fees	44,153	210,000	226,000	227,130	17,130	8%
746 Semanski TIB Grant	2,900	504,926	503,797	-	(504,926)	-100%
Misc Revenue	20	-	200	200	200	
Total TBD Revenues	<u>\$ 47,073</u>	<u>\$ 750,633</u>	<u>\$ 765,704</u>	<u>\$ 336,367</u>	<u>\$ (414,266)</u>	-55%
Expenditures						
Salary & Benefits	2,711	20,553	20,564	2,000	(18,553)	-90%
Services/Charges	3,927	59,708	42,600	12,000	(47,708)	-80%
Projects & Capital Outlay <i>(Detail below)</i>	4,729	600,419	593,502	21,053	(579,366)	-96%
	-	-	-	-	-	NA
Total TBD Expenditures	<u>\$ 11,366</u>	<u>\$ 680,680</u>	<u>\$ 656,667</u>	<u>\$ 35,053</u>	<u>\$ (579,366)</u>	-85%
Ending Fund Balance	<u>\$ 35,707</u>	<u>\$ 69,953</u>	<u>\$ 109,037</u>	<u>\$ 301,314</u>		

Projects/Capital Revenue & Expenditure Detail

Revenues						
Expenditures						
755 Overlay Project	\$ -	\$ -	\$ -	\$ 21,053		
746 Semanski St Overlay Project TIB	4,729	600,419	593,502	-	(600,419)	-100%
Total Project Expenditures	<u>4,729</u>	<u>600,419</u>	<u>593,502</u>	<u>21,053</u>	<u>(579,366)</u>	-96%

Staffing in FTE's			0.20	0.20		
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Lodging Tax - Fund 115

Schlotfeldt Endowment - Fund 621

Cemetery Endowment – Fund 701

Lafromboise Memorial – Fund 722

Fund 115 Purpose

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

Fund 621 Purpose

Established in 1963 to account for donations and related earnings from the Schlotfeldt family to support the pioneer history of the City. This fund is dedicated to the maintenance of the historical library collection.

Fund 701 Purpose

Established to support the long-term maintenance of the cemetery once it is fully completed in terms of cemetery lot sales. Cemetery lot sales and investment earnings provide the revenue source for this fund.

Fund 722 Purpose

Established in 1987 to account for a \$100,000 estate donation from which investment earnings are used to finance library expenditures stipulated by the Library Board.

Lodging Tax Fund 115	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 24,293	\$ 19,583	\$ 19,583	\$ 20,183	\$ 600	3%
Hotel/Motel Tax	9,921	8,000	8,000	8,000	-	0%
Interest & Other	147	100	100	158	58	58%
Total Revenues	<u>10,068</u>	<u>8,100</u>	<u>8,100</u>	<u>8,158</u>	<u>658</u>	<u>8%</u>
Total Resources	<u>\$ 34,361</u>	<u>\$ 27,683</u>	<u>\$ 27,683</u>	<u>\$ 28,340</u>	<u>\$ 1,258</u>	<u>5%</u>
Expenditures						
Community Grants	14,778	9,000	7,500	15,000	6,000	67%
Miscellaneous	-	-	-	-	-	NA
Operating Expenditures	<u>\$ 14,778</u>	<u>\$ 9,000</u>	<u>\$ 7,500</u>	<u>\$ 15,000</u>	<u>\$ 6,000</u>	<u>67%</u>
Ending Fund Balance	<u>\$ 19,583</u>	<u>\$ 18,683</u>	<u>\$ 20,183</u>	<u>\$ 13,340</u>	<u>\$ (4,742)</u>	<u>-25%</u>

Schlotfeldt Endowment Fund 621	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 25,923	\$ 26,076	\$ 26,076	\$ 26,226	\$ 150	1%
Interest & Other	153	150	150	150	-	0%
Total Revenues	<u>153</u>	<u>150</u>	<u>150</u>	<u>150</u>	<u>-</u>	<u>0%</u>
Total Resources	<u>\$ 26,076</u>	<u>\$ 26,226</u>	<u>\$ 26,226</u>	<u>\$ 26,376</u>	<u>\$ 150</u>	<u>1%</u>
Expenditures						
Enumclaw Historical Society	-	-	-	6,000	6,000	0%
Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>	<u>0%</u>
Ending Fund Balance	<u>\$ 26,076</u>	<u>\$ 26,226</u>	<u>\$ 26,226</u>	<u>\$ 20,376</u>	<u>\$ (5,850)</u>	<u>-22%</u>

Lafromboise Memorial Fund 722	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	Dollar Change	% Diff
Revenues						
Beginning Fund Balance	\$ 125,175	\$ 125,913	\$ 125,913	\$ 124,536	\$ (1,377)	-1.1%
Interest & Other	738	600	700	790	190	32%
Total Revenues	<u>738</u>	<u>600</u>	<u>700</u>	<u>790</u>	<u>190</u>	<u>32%</u>
Total Resources	<u>\$ 125,912</u>	<u>\$ 126,513</u>	<u>\$ 126,613</u>	<u>\$ 125,326</u>	<u>\$ (1,187)</u>	<u>-1%</u>
Expenditures						
Services/Charges	-	2,077	2,077	-	(2,077)	-100%
Operating Expenditures	<u>-</u>	<u>2,077</u>	<u>2,077</u>	<u>-</u>	<u>(2,077)</u>	<u>-100%</u>
Ending Fund Balance	<u>\$ 125,913</u>	<u>\$ 124,436</u>	<u>\$ 124,536</u>	<u>\$ 125,326</u>	<u>\$ 890</u>	<u>0.7%</u>

Cemetery Endowment Fund 701	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	Dollar Change	% Diff
Revenues						
Beginning Fund Balance	\$ 429,787	\$ 441,038	\$ 441,038	\$ 454,538	\$ 13,500	3%
Charges for Services	11,986	17,200	13,000	13,000	(4,200)	-24%
Interest & Other	2,521	1,800	2,000	2,200	400	22.2%
Total Revenues	<u>14,507</u>	<u>19,000</u>	<u>15,000</u>	<u>15,200</u>	<u>(3,800)</u>	<u>-20%</u>
Total Resources	<u>\$ 444,294</u>	<u>\$ 460,038</u>	<u>\$ 456,038</u>	<u>\$ 469,738</u>	<u>\$ 9,700</u>	<u>2%</u>
Expenditures						
Services/Charges	3,256	10,000	1,500	1,500	(8,500)	-85.0%
Operating Expenditures	<u>3,256</u>	<u>10,000</u>	<u>1,500</u>	<u>1,500</u>	<u>(8,500)</u>	<u>-85.0%</u>
Ending Fund Balance	<u>\$ 441,038</u>	<u>\$ 450,038</u>	<u>\$ 454,538</u>	<u>\$ 468,238</u>	<u>\$ 18,200</u>	<u>4%</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 1/4% 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 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 204,190	\$ 258,987	\$ 258,987	\$ 343,944	\$ 84,958	33%
Taxes	119,368	90,000	205,358	180,000	90,000	100%
Transfer-in		125,386	125,386		(125,386)	0%
Interest & Other	1,239	750	1,000	1,320	570	76%
Total Revenues	120,607	216,136	331,744	181,320	(34,815)	-16%
Total Resources	<u>\$ 324,797</u>	<u>\$ 475,122</u>	<u>\$ 590,730</u>	<u>\$ 525,265</u>	<u>\$ 50,142</u>	11%
Expenditures						
Transfer Out - Cole St LID	65,810	65,810	65,810	-	-	0%
Transfer Out - 110 Street	-	180,976	180,976	-	(180,976)	0%
Operating Expenditures	<u>\$ 65,810</u>	<u>\$ 246,786</u>	<u>\$ 246,786</u>	<u>\$ -</u>	<u>\$ (180,976)</u>	0%
Available Fund Balance	208,987	177,286	292,894	473,245	295,958	0%
Assigned Fund Balance	50,000	51,050	51,050	52,020	970	0%
Ending Fund Balance	<u>\$ 258,987</u>	<u>\$ 228,336</u>	<u>\$ 343,944</u>	<u>\$ 525,265</u>	<u>296,928</u>	130%

Real Estate Excise Tax-1st Fund 131	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 180,066	\$ 281,083	\$ 281,083	\$ 438,325	\$ 157,242	56%
Taxes	119,368	90,000	205,721	180,000	90,000	100%
Transfer-in		125,386	125,386		(125,386)	0%
Interest & Other	1,293	750	1,200	1,413	663	88%
Total Revenues	120,661	216,136	332,307	181,413	(34,723)	-16%
Total Resources	<u>\$ 300,726</u>	<u>\$ 497,219</u>	<u>\$ 613,390</u>	<u>\$ 619,738</u>	<u>\$ 122,519</u>	25%
Expenditures						
Transfer Out - 530 DP Fund	-	84,000	70,000	56,000	(28,000)	-33%
Transfer Out - 110 Street		82,433	77,815	15,000		0%
Transfer Out - 170 Pool Fund	19,643	13,750	27,250	12,000	(1,750)	-13%
Operating Expenditures	<u>\$ 19,643</u>	<u>\$ 180,183</u>	<u>\$ 175,065</u>	<u>\$ 83,000</u>	<u>\$ (97,183)</u>	-54%
Available Fund Balance	146,083	180,986	302,275	451,738	218,732	121%
Designated PD Radios	85,000	85,000	85,000	85,000	-	0%
Assigned Fund Balance	50,000	51,050	51,050	52,020	970	0%
Ending Fund Balance	<u>\$ 281,083</u>	<u>\$ 317,036</u>	<u>\$ 438,325</u>	<u>\$ 536,738</u>	<u>219,702</u>	69%

Note 1: Assigned Fund Balance increased annually by CPI

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 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 20,255	\$ 1,725	\$ 1,725	\$ 2,621	\$ 896	52%
Share of Federally Foreited Property	-	1,000	-	1,000	-	0%
Confiscated Property Sales	14,790	15,000	5,000	7,000	(8,000)	-53%
Interest & Other	96	100	100	5,286	5,186	5186%
Total Revenues	<u>14,886</u>	<u>16,100</u>	<u>5,100</u>	<u>13,286</u>	<u>(2,814)</u>	<u>-17%</u>
Total Resources	<u>\$ 35,141</u>	<u>\$ 17,825</u>	<u>\$ 6,825</u>	<u>\$ 15,907</u>	<u>\$ (1,918)</u>	<u>-11%</u>
Expenditures						
Supplies	22,058	12,000	2,000	5,000	\$ (7,000)	-58%
Services/Charges	4,358	5,000	2,004	4,005	(995)	-20%
Intgov't Svc/Taxes	-	500	200	200	(300)	-60%
Transfer Out - Fund 530	7,000	-	-	-	-	-
Operating Expenditures	<u>33,416</u>	<u>17,500</u>	<u>4,204</u>	<u>9,205</u>	<u>(8,295)</u>	<u>-47%</u>
Ending Fund Balance	<u>\$ 1,725</u>	<u>\$ 325</u>	<u>\$ 2,621</u>	<u>\$ 6,702</u>	<u>\$ 6,377</u>	<u>1962%</u>

Jail Administration Group Fund 154	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 87,233	\$ 69,945	\$ 69,945	\$ 66,295	\$ (3,650)	-5%
Interest & Other	446	425	350	471	46	11%
Total Revenues	<u>446</u>	<u>425</u>	<u>350</u>	<u>471</u>	<u>46</u>	<u>11%</u>
Total Resources	<u>\$ 87,679</u>	<u>\$ 70,370</u>	<u>\$ 70,295</u>	<u>\$ 66,766</u>	<u>\$ (3,604)</u>	<u>-5%</u>
Expenditures	<u>17,734</u>	<u>25,000</u>	<u>4,000</u>	<u>15,000</u>	<u>(10,000)</u>	<u>-40%</u>
Ending Fund Balance	<u>\$ 69,945</u>	<u>\$ 45,370</u>	<u>\$ 66,295</u>	<u>\$ 51,766</u>	<u>\$ 6,396</u>	<u>14%</u>

Drug Education & Enforcement Fund 156	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 33,357	\$ 32,924	\$ 32,924	\$ 31,174	\$ (1,750)	-5%
Fines & Forfeitures	1,805	2,300	1,250	1,500	(800)	-35%
Interest & Other	199	160	200	212	52	33%
Total Revenues	<u>2,004</u>	<u>2,460</u>	<u>1,450</u>	<u>1,712</u>	<u>(748)</u>	<u>-30%</u>
Total Resources	<u>\$ 35,361</u>	<u>\$ 35,384</u>	<u>\$ 34,374</u>	<u>\$ 32,886</u>	<u>(2,498)</u>	<u>-7%</u>
Expenditures						
Supplies & Services	2,437	5,000	3,200	3,200	(1,800)	-36%
Capital Outlay	-	-	-	-	-	-
Operating Expenditures	<u>2,437</u>	<u>5,000</u>	<u>3,200</u>	<u>3,200</u>	<u>(1,800)</u>	<u>-36%</u>
Ending Fund Balance	<u>\$ 32,924</u>	<u>\$ 30,384</u>	<u>\$ 31,174</u>	<u>\$ 29,686</u>	<u>\$ (698)</u>	<u>-2%</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 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 124,262	\$ 241,856	\$ 241,856	\$ 326,236	\$ 84,380	35%
Charges for Services	132,894	103,650	232,980	185,850	82,200	79%
Transfer-in	-	-	-	-	-	0%
Interest & Other	970	800	1,400	1,421	621	0%
Total Revenues	<u>133,864</u>	<u>104,450</u>	<u>234,380</u>	<u>187,271</u>	<u>82,821</u>	<u>79%</u>
Total Resources	<u>\$ 258,126</u>	<u>\$ 346,306</u>	<u>\$ 476,236</u>	<u>\$ 513,507</u>	<u>167,201</u>	<u>48%</u>
Expenditures						
Transfers Out	16,270	150,000	150,000	40,000	(110,000)	0%
Operating Expenditures	<u>16,270</u>	<u>150,000</u>	<u>150,000</u>	<u>40,000</u>	<u>(110,000)</u>	<u>0%</u>
Ending Fund Balance	<u>\$ 241,856</u>	<u>\$ 196,306</u>	<u>\$ 326,236</u>	<u>\$ 473,507</u>	<u>\$ 277,201</u>	<u>141%</u>

Parks Mitigation Detail - 451

Revenues						
Beginning Fund Balance	\$ 94,990	\$ 102,663	\$ 102,663	\$ 150,996	48,333	47%
Charges for Services	23,364	30,225	47,733	42,225	12,000	40%
Interest & Other	579	400	600	621	221	55%
Total Revenues	<u>23,943</u>	<u>30,625</u>	<u>48,333</u>	<u>42,846</u>	<u>12,221</u>	<u>40%</u>
Total Resources	<u>\$ 118,933</u>	<u>\$ 133,288</u>	<u>\$ 150,996</u>	<u>\$ 193,842</u>	<u>60,554</u>	<u>45%</u>
Expenditures						
Transfer Out	16,270	-	-	40,000	40,000	0%
Ending Fund Balance	<u>\$ 102,663</u>	<u>\$ 133,288</u>	<u>\$ 150,996</u>	<u>\$ 153,842</u>	<u>20,554</u>	<u>15%</u>

Street Mitigation Detail - 651

Revenues						
Beginning Fund Balance	\$ 29,271	\$ 139,193	\$ 139,193	\$ 175,240	36,047	26%
Charges for Services	109,530	73,425	185,247	143,625	70,200	96%
Transfer in	-	-	-	-	-	0%
Interest & Other	391	400	800	800	400	0%
Total Revenues	<u>109,922</u>	<u>73,825</u>	<u>186,047</u>	<u>144,425</u>	<u>70,600</u>	<u>96%</u>
Total Resources	<u>\$ 139,193</u>	<u>\$ 213,018</u>	<u>\$ 325,240</u>	<u>\$ 319,665</u>	<u>106,647</u>	<u>50%</u>
Expenditures						
Transfer to Fund 110	-	150,000	150,000	-	(150,000)	0%
Operating Expenditures	<u>-</u>	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>(150,000)</u>	<u>0%</u>
Ending Fund Balance	<u>\$ 139,193</u>	<u>\$ 63,018</u>	<u>\$ 175,240</u>	<u>\$ 319,665</u>	<u>\$ 256,647</u>	<u>407%</u>

POOL

Fund 170

WHO

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

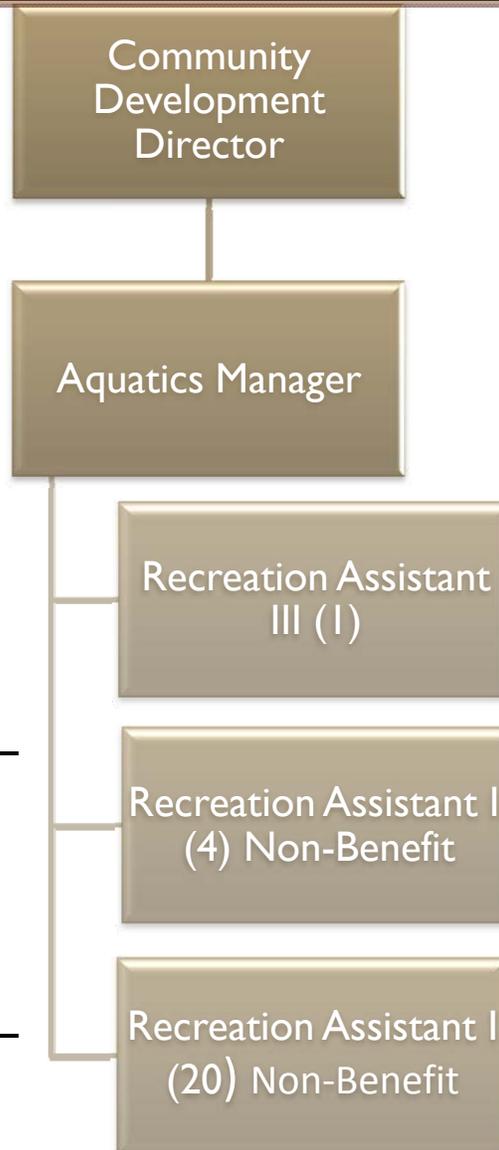
Current marketing activities include: Activity Guide, Website, Facebook Promotional sales, Print advertising Fliers, and Email

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



2015 Highlights

- ✓ VFD pump permitted and installed
- ✓ Pool light repairs
- ✓ Bulkhead refurbishment
- ✓ Preferred Program Survey
- ✓ Facility Maintenance

2016 Key Projects

- ✓ Facility Maintenance
- ✓ Complete Bulkhead Refurbishment

Pool Fund 170	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 26,173	\$ 39,788	\$ 39,788	\$ 106,377	\$ 66,589	167%
Charges for Services	232,797	257,950	213,300	231,000	(26,950)	-10%
Donations, Interest & Other	62,992	61,975	63,625	62,625	650	1%
Transfer-Property Tax, Fund 001	<u>192,838</u>	<u>203,352</u>	<u>203,352</u>	<u>187,771</u>	<u>(15,581)</u>	-8%
Total Revenues	488,627	523,277	480,277	481,396	(41,881)	-8%
Capital/Project Revenue	13,643	107,250	118,774	12,000	-	0%
Total Resources	<u>\$ 528,443</u>	<u>\$ 670,315</u>	<u>\$ 638,839</u>	<u>\$ 599,773</u>	<u>\$ 24,708</u>	4%
Expenditures						
Salaries	201,442	205,222	196,122	200,827	(4,395)	-2%
Personnel Benefits	65,489	75,386	77,644	71,618	(3,768)	-5%
Supplies	25,909	25,200	21,250	25,400	200	1%
Services/Charges*	131,580	147,050	125,750	132,100	(14,950)	-10%
Intgov't Svc/Charges	2,038	500	663	500	-	0%
Interfund Services	<u>64,184</u>	<u>59,960</u>	<u>59,960</u>	<u>71,020</u>	<u>11,060</u>	<u>18%</u>
Operating Expenditures	490,642	513,318	481,389	501,465	(11,853)	-2%
Projects & Capital Outlay**	-	118,750	51,073	77,451	(41,299)	-35%
Total Expenditures	<u>\$ 490,642</u>	<u>\$ 632,068</u>	<u>\$ 532,462</u>	<u>\$ 578,916</u>	<u>\$ (53,152)</u>	-8%
					Reserve Goal	
Available Fund Balance	(1,289)	(3,615)	67,955	-		
Committed for Capital -8% Op Rev	<u>39,090</u>	<u>41,862</u>	<u>38,422</u>	<u>20,857</u>	<u>38,512</u>	
Ending Fund Balance	<u>\$ 37,802</u>	<u>\$ 38,247</u>	<u>\$ 106,377</u>	<u>\$ 20,857</u>	<u>\$ 38,512</u>	

Projects & Capital Outlay Detail

Revenues				
Transfer In - Property Mgt	-	25,000	25,000	-
Transfer In - REET	13,643	27,250	27,250	12,000
Grants KCYF	-	55,000	66,524	-
Total Revenues	<u>13,643</u>	<u>107,250</u>	<u>118,774</u>	<u>12,000</u>
Expenditures**				
Bulkhead Retrofit	-	93,750	20,100	65,451
Repair Underwater Lights	-	20,000	1,667	-
Tile & Filters	-	5,000	1,600	-
Heat Exchange Pipe Repair	-	-	-	12,000
VFD Repair	-	-	27,706	-
Starting Blocks	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 118,750</u>	<u>\$ 51,073</u>	<u>\$ 77,451</u>
Staffing in FTE's	1.25	1.31	1.21	1.21

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 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,420	\$ 1,421	\$ 1,421	\$ 1,422	\$ 1	0%
Transfer-In	65,810	65,810	65,810	65,810	0	0%
Total Revenues	\$ 67,230	\$ 67,230	\$ 67,231	\$ 67,232	1	0%
Debt Service	65,810	65,810	65,809	65,810	0	0%
Ending Fund Balance	\$ 1,421	\$ 1,421	\$ 1,422	\$ 1,422	\$ 1	0%

LID Debt Warner, YBarS 215	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 164,051	\$ 170,117	\$ 170,117	\$ 172,825	\$ 2,708	2%
Transfer In			19,116	-	-	
Special Assessments	102,525	93,575	94,166	68,350	(25,225)	-27%
Total Resources	\$ 266,576	\$ 263,692	\$ 283,399	\$ 241,175	(22,517)	-9%
Debt Service	\$ 96,460	\$ 85,497	\$ 110,574	\$ 59,342	(26,155)	-31%
Ending Fund Balance	\$ 170,117	\$ 178,195	\$ 172,825	\$ 181,833	\$ 3,638	\$ 0

LID Guaranty Fund 230	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 110,970	\$ 112,468	\$ 112,468	\$ 94,552	\$ (17,916)	-16%
Interest & Other	3,268	1,200	1,200	1,400	200	17%
Total Resources	\$ 114,238	\$ 113,668	\$ 113,668	\$ 95,952	(17,716)	-16%
Transfer-LID 215/213	-	19,116	19,116	65,810	46,694	244%
Total Expenditures	-	19,116	19,116	65,810	46,694	244%
Ending Fund Balance	\$ 114,238	\$ 94,552	\$ 94,552	\$ 30,142	\$ (64,410)	-68%

WHO

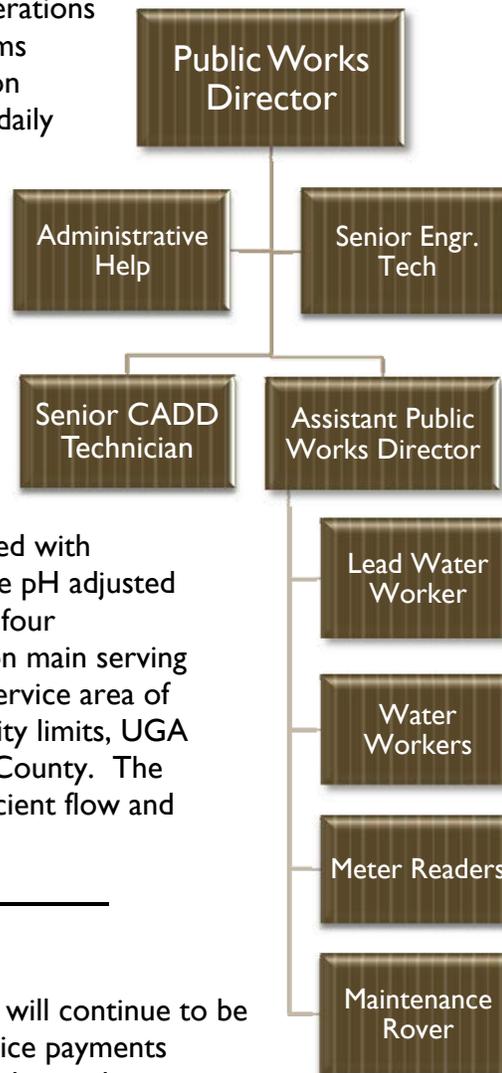
The Public Works Department is responsible for the operation and maintenance of public water system. The Engineering Division manages system operations and capital improvement projects and performs development review. The Operations Division performs routine maintenance and monitors daily operation of 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 four 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. Small annual rate increases are anticipated to be continued to be needed to build reserves.
- The last water rate and charge study was completed in 2005 and needs to be updated to ensure rates and charges are fair and reasonable and provide the needed revenue.



2015 Highlights

- ✓ Design of the 2 MG reservoir replacement project was completed.
- ✓ Design documents for the 2014 Water System Improvement Project were updated to current standards.
- ✓ Completed water system source management strategy.

2016 Key Projects

- Construct the 2 MG reservoir replacement.
- Implement emergency/public information radio station.
- Construct the 2014 Water System Improvement Project.
- Work to clear vegetation from water mains outside paved areas.
- Conduct a rate and charge study.
- Renew the King County franchise for the water system outside the City limits.

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 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,115,568	\$ 1,300,385	\$ 1,300,385	\$ 1,875,307	\$ 574,922	44%
Charges for Services	2,943,015	2,964,550	3,157,600	2,992,800	28,250	1%
Interest & Other	32,780	34,500	41,000	45,000	10,500	30%
Total Operating Revenues	2,975,795	2,999,050	3,198,600	3,037,800	613,672	20%
Capital Connection Fees	74,391	93,457	190,830	100,207	6,750	7%
Y Bar S Watermain Replacement	50,542	50,880	50,880	50,880	-	0%
Loans/Grants	666,475	4,540,336	243,545	6,856,317	2,315,981	51%
Total Other Sources	791,408	4,684,673	485,255	7,007,404	2,322,731	50%
Total Resources	\$ 4,882,771	\$ 8,984,108	\$ 4,984,240	\$ 11,920,511	\$ 6,936,271	77%
Expenditures						
Salaries	395,373	518,583	447,803	522,569	3,986	1%
Personnel Benefits	207,828	267,106	231,138	286,294	19,188	7%
Supplies	102,922	93,208	104,176	121,350	28,142	30%
Services/Charges	139,686	156,250	193,515	192,400	36,150	23%
City Taxes	234,645	237,160	258,600	246,000	8,840	4%
Public Utility/B&O/Excise Taxes	146,490	149,410	161,800	154,000	4,590	3%
Intgov't Services & Taxes	14,255	14,994	15,894	16,000	1,006	7%
Interfund Services	394,082	326,851	326,850	310,693	(16,158)	-5%
Operating Expenditures	1,635,281	1,763,562	1,739,776	1,849,306	85,744	5%
Projects & Capital Outlay*	526,223	4,618,336	155,601	6,902,317	2,283,981	49%
Debt Service/Interfund Loan	701,567	495,615	494,353	509,905	14,290	3%
Transfer Out - Fund 455, other	719,315	719,203	719,203	716,927	(2,276)	0%
Total Expenditures	\$ 3,582,386	\$ 7,596,715	\$ 3,108,933	\$ 9,978,455	2,381,740	31%
					Reserve Goal	
Available Fund Balance (Goal 2.5%)	181,972	124,765	690,543	381,011	46,233	
Assigned for Loans 1/2 Annual	195,932	273,385	194,046	497,541	497,541	
Committed for O&M @ 20%	327,056	346,480	347,955	369,861	369,861	
Committed for Y Bar S Reserve	344,362	391,700	391,700	442,580	442,580	
Committed for Construction-1%FA	251,063	251,063	251,063	251,063	251,063	
Ending Fund Balance	\$ 1,300,385	\$ 1,387,393	\$ 1,875,307	\$ 1,942,056	\$1,607,278	

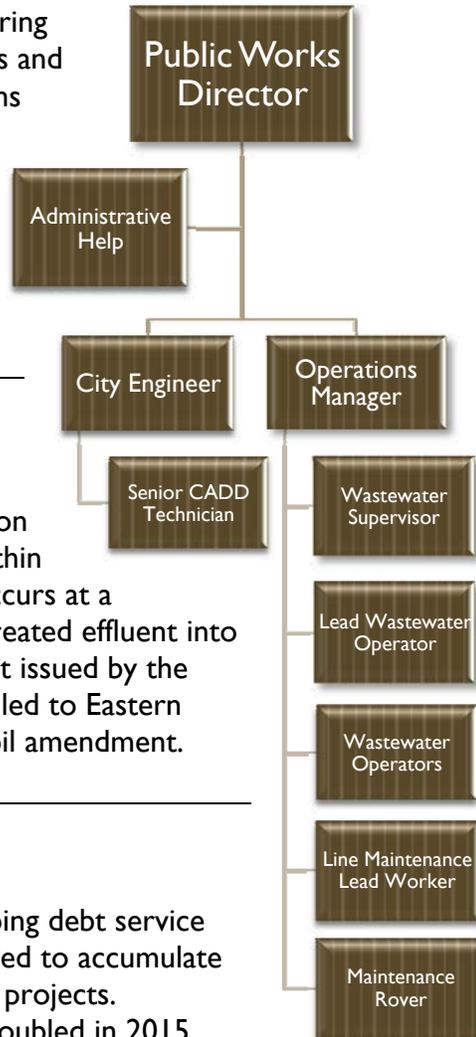
Projects & Capital Outlay Detail	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Revenues				
Grants	-	2,820,336	-	-
Construction Loans	-	1,720,000	243,545	6,856,317
Total Revenues	-	4,540,336	243,545	6,856,317
Expenditures				
728 - City Reservoir Improvements	430,696	2,820,336	132,512	5,125,129
729 - Water System Improvements	23,723	1,720,000	23,089	1,731,188
Equipment/Improvements	71,804	78,000	-	46,000
	-	-	-	-
Total Expenditures	526,223	4,618,336	155,601	6,902,317
Project Net	(526,223)	(78,000)	87,944	(46,000)

Staffing in FTE's	8.03	8.03	8.33	8.23
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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 WDOE. 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. Although connection charge revenue doubled in 2015 compared to 2014, additional rate increases are anticipated to be needed to meet future capital expenditures needs. Key projects include reducing inflow and infiltration, increasing capacity of the treatment plant UV disinfection system, and installing a new meter for controlling flows to the plants' biological process.
- The last sewer rate and charge study was completed in 2005 and needs to be updated to ensure rates and charges are fair and reasonable and provide the needed revenue.

2015 Highlights

- At the treatment plant, repaired two pumps, added a 2nd sludge holding tank blower, updated the O&M Manual, purchased a backup mixed liqueur pump and installed a lift system for the pump.
- Issued draft General Sewer Plan for review.

2016 Key Projects

- Replace the vector truck.
- Begin work on implementing the recommendations of the updated General Sewer Plan.
- Develop a plan to address new NPDES permit and Puyallup River TMDL discharge limitations expected to be formalized in 2016.

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.

Wastewater Utility Fund 420	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,000,111	\$ 1,628,151	\$ 1,628,151	\$ 1,454,448	\$ (173,703)	-11%
Charges for Services	3,949,797	4,119,800	4,113,320	4,166,020	46,220	1%
Interest & Other	13,397	20,500	32,000	33,500	13,000	63%
Total Operating Revenues	<u>3,963,194</u>	<u>4,140,300</u>	<u>4,145,320</u>	<u>4,199,520</u>	<u>(114,483)</u>	<u>-3%</u>
Capital Connection Fees	98,132	142,900	234,000	142,900	-	0%
Interfund Loan Received	200,000	-	-	-	-	-
Capital Grants/Transfer In	275,000	-	-	-	-	-
Total Other Sources	<u>573,132</u>	<u>142,900</u>	<u>234,000</u>	<u>142,900</u>	<u>-</u>	<u>0%</u>
Total Resources	<u>\$ 5,536,438</u>	<u>\$ 5,911,351</u>	<u>\$ 6,007,471</u>	<u>\$ 5,796,868</u>	<u>(114,483)</u>	<u>-2%</u>
Expenditures						
Salaries	445,370	474,823	447,095	463,683	(11,140)	-2%
Personnel Benefits	189,793	220,886	214,287	234,465	13,579	6%
Supplies	48,829	62,400	68,750	68,000	5,600	9%
Services/Charges	332,610	355,590	369,970	425,625	70,035	20%
City Taxes	315,762	320,176	329,000	335,000	14,824	5%
Public Utility/B&O/Excise Taxes	97,548	119,000	100,000	102,000	(17,000)	-14%
Intgov't Services & Taxes	12,848	28,600	16,750	19,000	(9,600)	-34%
Interfund Services	401,109	396,510	395,653	387,222	(9,289)	-2%
Operating Expenditures	<u>1,843,869</u>	<u>1,977,986</u>	<u>1,941,505</u>	<u>2,034,995</u>	<u>57,009</u>	<u>3%</u>
Projects & Capital Outlay*	69,694	516,655	386,654	-	(516,655)	-100%
Debt Service	1,502,413	1,735,763	1,729,667	1,781,581	45,818	3%
Transfer Out - Fund 455, other	492,311	495,197	495,197	493,435	(1,762)	0%
Total Expenditures	<u>\$ 3,908,287</u>	<u>\$ 4,725,601</u>	<u>\$ 4,553,023</u>	<u>\$ 4,310,011</u>	<u>(415,590)</u>	<u>-9%</u>
Reserve Goal						
Available Fund Balance (Goal 2.5%)	203,808	(260,051)	34,307	52,223	50,875	
Assigned for PWTFLL 1/2 Annual	755,907	755,907	736,084	735,619	735,619	
Committed for O&M @ 16%	295,019	316,478	310,641	325,599	325,599	
Committed for Construction-1%FA	373,417	373,417	373,417	373,417	373,417	
Ending Fund Balance	<u>\$ 1,628,151</u>	<u>\$ 1,185,750</u>	<u>\$ 1,454,448</u>	<u>\$ 1,486,857</u>	<u>\$ 1,434,634</u>	

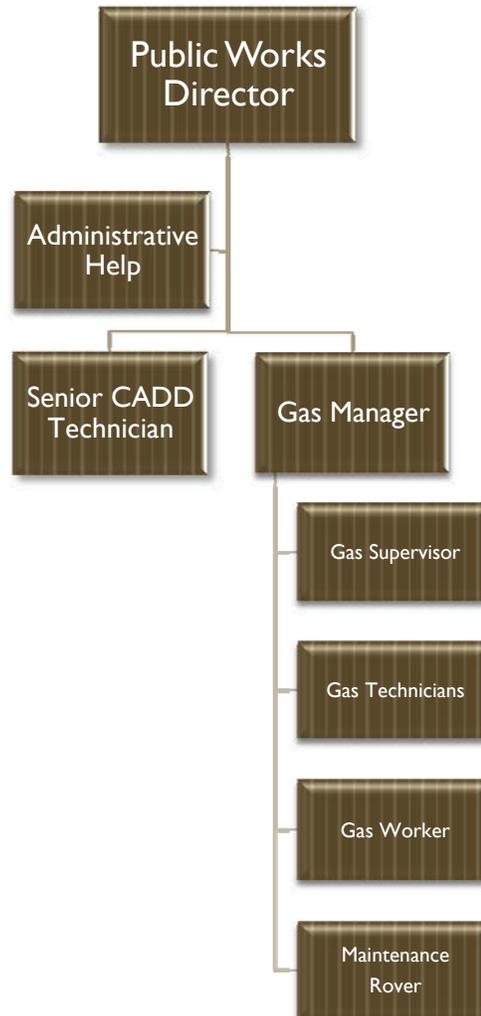
Staffing in FTE's	6.93	6.93	6.93	6.93

Projects & Capital Outlay Detail	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Revenues				
Transfer In -	275,000	-	-	-
Interfund Loan	200,000	-	-	-
Total Revenues	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
749 - Sewer Plan & WWTP O&M Update	66,795	263,205	173,205	-
751 - WWTP Improvements	1,551	223,450	213,449	-
Other Equipment (Copier & Autocad)	1,349	30,000	-	-
Total Expenditures	<u>69,694</u>	<u>516,655</u>	<u>386,654</u>	<u>-</u>
Project Net	<u>130,306</u>	<u>(516,655)</u>	<u>(386,654)</u>	<u>-</u>

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.



2015 Highlights

- ✓ 0 loss time or OSHA reportable accidents.
- ✓ 0 findings during WUTC inspections.
- ✓ Installed over 5.5K ft of new PE gas main.
- ✓ Removed 3 Regulator Stations and 4 Farm taps from the high pressure along S.R. 164.
- ✓ 123% increase in new service lines.
- ✓ Continued meter replacements.
- ✓ UAF remains less than 2%.
- ✓ AMR Replacement Project.
- ✓ Gas Comp Plan
- ✓ Semanski main replacement
- ✓ 410 main replacement
- ✓ Stevenson and Blake main replacements

PURPOSE

- The utility has 21 district regulator stations and 94.7 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.

2016 Key Projects

- AMR Project
- Reg station and farm tap elimination on SR 164.
- Meter replacement program
- Lafromboise main replacement.
- Mud Mtn Telemetry

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 PSE custody transfer meters.

Changes/Notes

The abnormally warm winter season has resulted in a 16% drop in gas sales YTD. The NOAA is predicting a Super El Nino, if true will result in a warmer and drier late fall and winter.

Natural Gas Utility Fund 430	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,948,269	\$ 1,833,762	\$ 1,833,762	\$ 1,586,542	(247,219)	-13%
Charges for Services	3,872,699	4,213,611	3,698,671	3,953,484	(260,127)	-6%
Intergovernmental Revenue	100,000	-	-	-	-	-
Capital Connection Fees	6,748	2,500	35,000	2,500	-	0%
Interest & Other	39,836	34,000	37,400	38,000	4,000	12%
Total Revenues	4,019,283	4,250,111	3,771,071	3,993,984	(503,346)	-12%
Total Resources	\$ 5,967,552	\$ 6,083,873	\$ 5,604,833	\$ 5,580,526	(503,346)	-8%
Expenditures						
Salaries	499,857	545,676	529,997	559,172	13,496	2%
Personnel Benefits	228,756	243,218	228,157	247,337	4,119	2%
Natural Gas Purchases	2,198,112	2,320,000	1,785,000	2,000,000	(320,000)	-14%
Supplies	91,009	116,600	124,493	129,140	12,540	11%
Services/Charges	101,707	114,420	98,312	121,960	7,540	7%
City Taxes	194,265	252,817	223,182	237,000	(15,817)	-6%
Public Utility/B&O/Excise Taxes	145,237	153,000	146,840	153,000	-	0%
Intgov't Services & Taxes	6,120	12,000	16,000	20,000	8,000	67%
Interfund Services	298,289	309,962	308,562	310,671	709	0%
Operating Expenditures	3,763,351	4,067,693	3,460,543	3,778,280	(289,413)	-7%
Projects & Capital Outlay (<i>detail below</i>)	188,363	474,500	376,622	480,500	6,000	1%
Debt Service	182,075	181,125	181,125	-	(181,125)	-100%
Total Expenditures	\$ 4,133,789	\$ 4,723,318	\$ 4,018,290	\$ 4,258,780	(464,538)	-10%
Reserve Goal						
Available Fund Balance (Goal 2.5%)	209,206	(4,670)	272,180	68,512	94,457	
Assigned for Debt Service 1/2 Annual	91,038		90,563	-	-	
Committed for O&M @ 25%	971,780	1,006,561	865,136	944,570	944,570	
Committed for Gas Rate Stability	253,074	50,000	50,000	-	-	
Committed for Construction	308,664	308,664	308,664	308,664	308,664	
Ending Fund Balance	\$ 1,833,762	\$ 1,360,555	\$ 1,586,542	\$ 1,321,746	\$ 1,347,691	
Staffing in FTE's	7.38	7.52	7.92	7.02		

Projects & Capital Outlay Detail	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Revenues				
Transfer-In	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
717 NG Improvements	3,913	80,000	29,985	70,000
747 AMR Replacement	87,284	210,000	275,000	191,000
748 268th Gas Main	22,744	-	-	-
750 Suntop II	18,389	-	-	-
752 MIT Allotment		40,000	20,015	-
753 Gas System Comp Plan		50,000	35,000	15,000
Machinery and Improvements	56,034	94,500	16,622	204,500
Total Expenditures	188,363	474,500	376,622	480,500
Project Net	(188,363)	(474,500)	(376,622)	(480,500)

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 3,518 retail customers within the city limits.
- To provides yard waste collection for 2,695 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 in 2016.
- Replacement reserves in the Equipment Rental Fund are expected to be sufficient to purchase an automated diesel collection truck. However, the utility does not have adequate cash reserves to purchase the carts necessary for automated collection.



2015 Highlights

- ✓ 50% increase in commercial cardboard collection.
- ✓ Safety- 0 accidents.
- ✓ Purchased truck load of new yard waste totes.
- ✓ Purchased 12 new 1.5yd containers for new customers.

2016 Key Projects

- Implement automated residential garbage collection.
- Continue involvement in the King County Solid Waste Transfer Station Plan process.

Changes/Notes

- No anticipated rate increases with King County, Waste Management, or Cedar Grove.

Solid Waste Utility Fund 440	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 162,612	\$ 200,128	\$ 200,128	\$ 275,007	\$ 74,879	37%
Intergovernmental	30,034	27,706	23,978	23,978	(3,728)	-13%
Charges for Services	2,009,584	2,034,700	2,039,400	2,034,700	-	0%
Capital Fees	3,642	3,800	6,500	3,800	-	0%
Interest & Other	17,406	23,200	23,200	23,200	-	0%
Total Revenues	<u>2,060,667</u>	<u>2,089,406</u>	<u>2,093,078</u>	<u>2,085,678</u>	<u>(3,728)</u>	0%
Total Resources	<u>\$ 2,223,279</u>	<u>\$ 2,289,534</u>	<u>\$ 2,293,206</u>	<u>\$ 2,360,685</u>	<u>71,151</u>	3%
Expenditures						
Salaries	277,209	289,241	291,309	295,103	5,862	2%
Personnel Benefits	153,433	166,644	152,990	161,310	(5,334)	-3%
Supplies	23,277	43,400	30,900	51,400	8,000	18%
Services/Charges	234,314	258,569	237,334	239,500	(19,069)	-7%
City Taxes	160,767	162,776	164,000	164,000	1,224	1%
Intgov't Services & Taxes	101,164	100,000	80,000	74,000	(26,000)	-26%
Tipping Fees	511,656	498,713	530,000	530,000	31,287	6%
Public Utility/B&O/Excise Taxes	98,243	107,803	104,300	105,000	(2,803)	-3%
Interfund Services	462,821	428,766	427,366	458,172	29,405	7%
Operating Expenditures	<u>2,022,883</u>	<u>2,055,912</u>	<u>2,018,199</u>	<u>2,078,485</u>	<u>22,573</u>	1%
Capital		16,000			(16,000)	
Total Expenditures	<u>\$ 2,022,883</u>	<u>\$ 2,071,912</u>	<u>\$ 2,018,199</u>	<u>\$ 2,078,485</u>	<u>6,573</u>	0%
					Reserve Goal	
Available Fund Balance (Goal 1%)	22,905	32,590	93,370	95,137	20,785	
Committed for O&M @ 8%	157,770	164,473	161,456	166,279	166,279	
Assigned for Containers @1%	19,721	20,559	20,182	20,785	20,785	
Ending Fund Balance	<u>\$ 200,396</u>	<u>\$ 217,622</u>	<u>\$ 275,007</u>	<u>\$ 282,201</u>	<u>\$207,848</u>	

Staffing in FTE's	5.03	5.08	5.08	5.08
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Revenue Bond Fund Fund 455	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,119,534	\$ 1,119,137	\$ 1,119,137	\$ 1,114,262	\$ (4,875)	0%
Transfer In-Water Fund 410	719,315	717,803	717,803	716,927	(876)	0%
Transfer In-Sewer Fund 420	492,311	493,797	493,797	493,435	(362)	0%
Interest & Other	<u>15,335</u>	<u>5,000</u>	<u>5,500</u>	<u>5,500</u>	<u>500</u>	10%
Total Revenues	1,226,960	1,216,600	1,217,100	1,215,863	(5,613)	0%
Total Resources						
	<u>\$ 2,346,494</u>	<u>\$ 2,335,737</u>	<u>\$ 2,336,237</u>	<u>\$ 2,330,125</u>	<u>(5,613)</u>	0%
Debt Service 2005 Revenue Bond	760,500	759,500	759,500	757,499	(2,001)	0%
Debt Service 2011 Revenue Bond	459,075	462,475	462,475	460,575	(1,900)	0%
Total Expenditures	<u>\$ 1,219,575</u>	<u>\$ 1,221,975</u>	<u>\$ 1,221,975</u>	<u>\$ 1,218,074</u>	<u>(9,514)</u>	-1%
Available for Debt Service			-		-	
Restricted for Bond Requirements	<u>1,126,919</u>	<u>1,113,762</u>	<u>1,114,262</u>	<u>1,112,051</u>	<u>(1,712)</u>	0%
Ending Fund Balance	<u>\$ 1,126,919</u>	<u>\$ 1,113,762</u>	<u>\$ 1,114,262</u>	<u>\$ 1,112,051</u>	<u>(1,712)</u>	0%

Enumclaw Expo Center Fund 490	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 462,021	\$ 331,872	\$ 331,872	\$ 322,036	\$ (9,836)	-3%
Charges for Services	62,760	75,000	68,851	16,743	(58,257)	-78%
Rentals & Leases	284,996	270,000	167,717	-	(270,000)	-100%
Interest & Other	6,158	16,700	1,552	-	(16,700)	-100%
Transfer In ER&R	25,728	-	-	-	-	NA
Transfer In GF	60,000	155,711	166,516	-	(155,711)	NA
Total Revenues	<u>439,642</u>	<u>517,411</u>	<u>404,636</u>	<u>16,743</u>	<u>(510,504)</u>	<u>-99%</u>
Total Resources	<u>\$ 901,662</u>	<u>\$ 849,283</u>	<u>\$ 736,508</u>	<u>\$ 338,779</u>	<u>(510,504)</u>	<u>-60%</u>
Expenditures						
Salaries	189,401	169,054	140,228	-	(169,054)	-100%
Personnel Benefits	67,101	63,915	31,176	-	(63,915)	-100%
Supplies	59,813	60,000	33,981	-	(60,000)	-100%
Services/Charges	110,410	110,000	137,705	-	(110,000)	-100%
Intergovernmental Services & Taxes	3,068	3,000	220	-	(3,000)	-100%
Interfund Services	107,131	112,444	71,162	16,743	(95,701)	-85%
Operating Expenditures	<u>536,925</u>	<u>518,413</u>	<u>414,472</u>	<u>16,743</u>	<u>(501,670)</u>	<u>-97%</u>
Projects & Capital Outlay <i>(detail below)</i>	26,485	110,000	-	110,000	-	0%
Total Expenditures	<u>\$ 563,410</u>	<u>\$ 628,413</u>	<u>\$ 414,472</u>	<u>\$ 126,743</u>	<u>(501,670)</u>	<u>-80%</u>
Operating Revenue Less Op Expenditure:	(97,283)	(1,002)	(9,836)	-	-	-
Available	-	-	-	-	-	-
Designated for Future Operations	(5,156)	(12,538)	10,536	10,536	23,074	-184%
Restricted for Construction	343,408	233,408	311,500	201,500	(31,908)	-14%
Ending Fund Balance	<u>\$ 338,252</u>	<u>\$ 220,870</u>	<u>\$ 322,036</u>	<u>\$ 212,036</u>	<u>\$ (8,834)</u>	<u>-4%</u>

Projects & Capital Outlay Detail	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016
Expenditures*				
491 Expo Facility Improvements	26,485	110,000	-	110,000
Total Expenditures	<u>\$ 26,485</u>	<u>\$ 110,000</u>	<u>\$ -</u>	<u>\$ 110,000</u>

Staffing in FTE's	3.00	4.00	-	
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Equipment Rental Fund 520

WHO

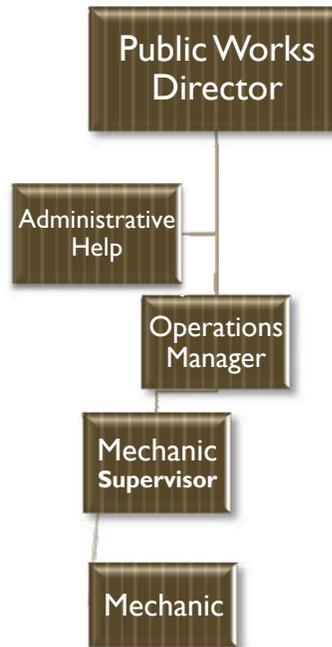
The Public Works Department is responsible for the maintenance of the city's vehicle and equipment fleet. Two mechanics provide this service at the City Shops. Administrative help documents the cost of parts, fuel, insurance and repair of each vehicle and assigns the actual cost of such to the respective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

PURPOSE

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

STRATEGIC PRIORITIES

- Re-evaluate the schedule and anticipated cost of each vehicle in the replacement reserve and make any necessary inflationary adjustments to keep department contributions as steady as possible.
- Review the benefits of procuring alternate fuel or hybrid vehicles.
- Begin succession planning for mechanics with two anticipated retirements occurring within the next few years



2015 Highlights

- ✓ Replace Boise Sixplex utility vehicle.
- ✓ Replace recreation van.
- ✓ Replace PD corrections van.
- ✓ Replace PD crown vic.
- ✓ Replace PW bronco with Jeep Patriot from PD.

2015 Key Projects

- Replace PD patrol crown vic.
- Replace PD undercover crown vic.
- Replace PW vector truck.
- Replace PW residential garbage truck.
- Replace PW bucket truck.

Changes/Notes

Equipment Rental Fund 520	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 2,181,008	\$ 1,854,708	\$ 1,854,708	\$ 2,429,488	\$ 574,780	31%
Interfund Services <i>(Detail Below)</i>	857,121	832,784	835,784	768,148	(64,636)	-8%
Intergovernmental Services	11,067	18,881	18,881	-	(18,881)	
Interest & Other	63,766	38,609	47,048	26,522	(12,087)	-31%
Total Revenues	931,954	890,274	901,713	794,670	(95,604)	-11%
Loan Repayment	306,506	350,000	350,000	427,105	77,105	22%
Transfers In	-	-	-	-	-	NA
Total Other Sources	306,506	350,000	350,000	427,105	77,105	22%
Total Resources	\$ 3,419,468	\$ 3,094,982	\$ 3,106,421	\$ 3,651,263	\$ 556,281	18%
Expenditures						
Salaries	171,370	171,229	169,280	201,379	30,150	18%
Personnel Benefits	66,021	71,375	68,215	99,824	28,449	40%
Fuel	148,011	175,000	165,000	175,000	-	0%
Other Supplies	117,625	129,181	147,279	153,400	24,219	19%
Services/Charges	28,539	34,700	34,650	34,700	-	0%
Intgov't Services & Taxes	2,585	1,100	1,100	1,100	-	0%
Interfund Services	11,416	23,409	23,409	22,567	(842)	-4%
Operating Expenditures	545,568	605,994	608,933	687,971	81,977	14%
Interfund Loans/Transfer Out	800,728	-	-	-	-	0%
Capital Outlay <i>(detail below)</i>	200,720	68,000	68,000	373,000	305,000	449%
Total Expenditures	1,547,016	673,994	676,933	1,060,971	386,977	57%
					Reserve Goal	
Available	65,713	376,785	385,049			
Committed for O&M @ 8%	43,645	48,480	48,715	55,038	55,038	
Governmental Funds Balance	1,020,652	1,080,194	1,080,194	1,117,847	1,117,847	
Enterprise Funds Balance	742,442	915,530	915,530	1,417,408	1,532,553	
Ending Fund Balance	\$ 1,872,452	\$ 2,420,988	\$ 2,429,488	\$ 2,590,293	\$ 2,705,438	

Projects/Capital Expenditure Detail

Expenditures				
Utility Vehicles	127,040	-	-	301,000
Police Vehicles	73,680	68,000	68,000	64,500
Tire Balancer	-	-	-	7,500
Total Expenditures	200,720	68,000	68,000	373,000

Staffing in FTE's	2.50	2.50	2.50	3.50
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2015 Equipment Rental Charge Detail

Operating Fund Charges*	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	Percentage Op Expd**
Administration	\$ 2,989	\$ 2,326	\$ 2,326	\$ 2,087	0.27%
Police	187,548	158,229	158,229	156,057	20.32%
Community Development	2,675	2,444	2,444	2,671	0.35%
Parks	60,276	48,596	48,596	51,268	6.67%
Senior Center	14,990	12,182	12,182	13,376	1.74%
Street	111,758	117,633	117,633	113,769	14.81%
Pool	301	0	-	-	0.00%
Water	76,704	60,881	60,881	60,132	7.83%
Wastewater	76,451	81,558	81,558	51,226	6.67%
Gas	51,263	83,708	83,708	57,161	7.44%
Solid Waste	252,656	252,394	252,394	248,457	32.34%
Expo Center	12,459	5,501	2,748	4,972	0.65%
Data Processing	2,340	1,789	1,789	1,283	0.17%
unscheduled services	-	-	5,753	-	0.00%
Facilities	4,711	5,543	5,543	5,690	0.74%
Total Citywide Charges	\$ 857,121	\$ 832,784	\$ 835,784	\$ 768,148	100.00%

*Actual charges may be higher due to unplanned repairs & maintenance

Information and Media Services

Funds 530

WHO

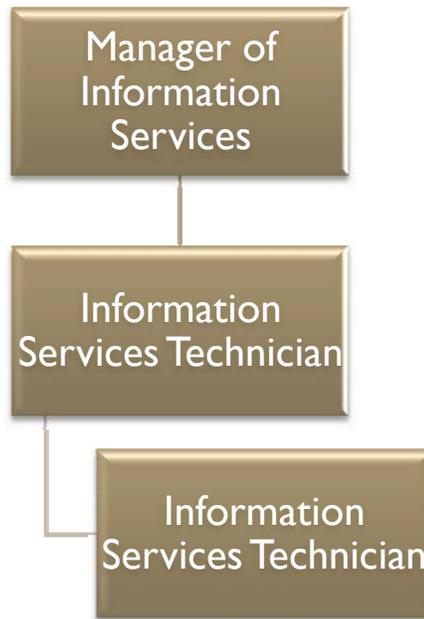
The Information Services Division is responsible for the design, procurement, implementation, and support of the city's information technology infrastructure and end user computing environment. Through cost effective, centralized management of all I.T resources, the Information Services Division coordinates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

PURPOSE

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

STRATEGIC PRIORITIES

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



2015 Highlights

- Procurement and installation of new Finance copier.
- Decommissioning of PD State frame relay switch.
- Security upgrades to PD property room.
- Hiring of new IS Technician Travis Rose.
- Installation of phases 1 and 2 of the city card entry system.
- Incode server replacement.
- Sound system and AV upgrades at PD and Senior/Youth center.
- Upgrade to newest antivirus platform.
- Replacement of citywide firewall appliance.
- Video arraignment system replacement.
- Replacement of the PD voice logging system.
- Phase 1 of Office 2013 implementation.

2016 Key Projects

- Administration copier replacement.
- Recruit and train additional IS Technician
- Replacement of Mail, SQL and Application servers.
- Phase 3 of card entry system installation.
- Rollout of rugged tablet platform for PD and Utilities.
- Installation of soundproof server rack.
- Implementation of new permit tracking system.
- Phase 2 of Office 2013 implementation.

Information Services Fund 530	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ (643)	\$ 22,295	\$ 22,295	\$ 104,500	\$ 82,205	369%
Interfund Services (Detail Below)	389,067	530,512	530,514	581,927	51,415	10%
Comcast Franchise Fees	3,064	3,000	11,750	12,000	9,000	NA
Interest & Other	98	-	-	-	-	0%
Intergovernmental	32,080	26,520	59,897	76,938	50,418	190%
Total Revenues	424,310	560,032	602,161	670,865	110,833	20%
Project Revenues	17,887	136,000	113,317	56,000	(80,000)	-59%
Total Resources	<u>\$ 441,554</u>	<u>\$ 718,327</u>	<u>\$ 737,773</u>	<u>\$ 831,365</u>	<u>113,038</u>	16%
Expenditures						
Salaries	121,487	145,754	126,566	167,685	21,931	15%
Personnel Benefits	45,890	75,964	59,006	81,899	5,935	8%
Supplies	62,160	83,400	83,570	83,800	400	0%
Services/Charges	213,810	259,939	255,579	275,908	15,969	6%
Operating Expenditures	443,347	565,057	524,721	609,292	44,235	8%
Capital Outlay	9,518	127,700	108,552	105,000	(22,700)	-18%
Total Expenditures	<u>\$ 452,865</u>	<u>\$ 692,757</u>	<u>\$ 633,273</u>	<u>\$ 714,292</u>	<u>\$ 21,535</u>	3%
Available					Reserve	
Restricted Comcast Reserves	-	16,886	25,636	37,636	37,636	
Designated for O&M @ 16%	70,936	8,684	78,864	79,437	97,487	
Ending Fund Balance	<u>\$ (11,312)</u>	<u>\$ 25,570</u>	<u>\$ 104,500</u>	<u>\$ 117,073</u>	<u>\$ 135,123</u>	

Projects/Capital Revenue & Expenditure Detail

Revenues				
Transfer In - Seized Assets	-	-	-	-
Transfer in - REET	-	84,000	70,000	56,000
Transfer in - General Fund	17,887	52,000	37,017	-
Transfer in - Split	-	-	6,300	-
Total Revenues	<u>-</u>	<u>136,000</u>	<u>113,317</u>	<u>56,000</u>
Expenditures				
Machinery & Equipment	9,518	16,700	35,935	49,000
Card Entry Tier 1 & 2	-	84,000	70,000	36,000
PD Cameras	-	-	-	20,000
PD Voice Logger	-	27,000	2,617	-
Total Expenditures	<u>9,518</u>	<u>127,700</u>	<u>108,552</u>	<u>105,000</u>
Project Net	<u>(9,518)</u>	<u>8,300</u>	<u>4,765</u>	<u>(49,000)</u>

Staffing in FTE's	2.00	2.50	2.50	3.00
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Operating Fund Charges*	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	Ending Reserves as %
Municipal Court	13,002	22,248	22,248	20,269	3.48%
Administration	25,650	17,992	17,992	24,164	4.15%
Finance	23,060	29,401	29,401	34,883	5.99%
Police	124,961	182,557	182,577	195,060	33.52%
Community Development	18,316	24,208	24,208	27,786	4.77%
Parks	13,324	15,490	15,490	14,544	2.50%
Civil Service	4,404	6,107	6,107	7,027	1.21%
Street	11,010	18,189	18,189	18,234	3.13%
Arts	6,776	8,812	8,812	8,465	1.45%
Pool	12,460	17,647	17,647	19,881	3.42%
Youth Center/Senior Center	15,023	18,212	18,212	20,328	3.49%
Water	15,738	22,145	22,145	34,174	5.87%
Wastewater	38,109	45,398	45,398	57,569	9.89%
Natural Gas	35,040	49,481	49,481	67,436	11.59%
Solid Waste	10,993	13,457	13,457	9,535	1.64%
Expo Center	9,784	15,759	15,759	-	0.00%
Equipment Rental	11,416	23,409	23,409	22,567	3.88%
Total Citywide Charges	<u>\$ 389,067</u>	<u>\$ 530,512</u>	<u>\$ 530,532</u>	<u>\$ 581,922</u>	<u>100.0%</u>

* Charges based on technology usage

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 performed by custodians. 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.



2015 Highlights

- ✓ Roof replacement at the Community Development building.
- ✓ Roof replacement at the Arts Alive and Chamber buildings.
- ✓ In-house custodial/janitorial maintenance started in July.
- ✓ Installation of keycard entry locks at City Hall and the Police Station.

2016 Key Projects

- Repair brick and motor steps at City Hall.
- Replace areas of carpet at City Hall.

Changes/Notes

- An increase in the general fund subsidy is necessary to maintain fund balance.

Facilities Fund 535	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 426,204	\$ 423,417	\$ 423,417	\$ 413,445	\$ (9,972)	-2%
Interfund Services (Detail Below)	536,451	562,068	553,441	583,145	21,077	4%
Interest & Other	3,867	3,500	1,300	1,300	(2,200)	-63%
Total Revenues	540,318	565,568	554,741	584,445	18,877	3%
Project Revenues	25,000	316,000	225,000	-	(316,000)	-100%
Total Resources	\$ 991,522	\$ 1,304,985	\$ 1,203,158	\$ 997,890	\$ (307,095)	-24%
Expenditures						
Salaries	74,771	95,680	101,375	138,882	43,202	45%
Personnel Benefits	30,677	32,309	48,425	60,231	27,922	86%
Supplies	22,189	26,650	33,650	31,950	5,300	20%
Insurance Services	320,079	336,000	299,775	311,242	(24,758)	-7%
Services/Charges*	86,856	92,450	64,445	48,900	(43,550)	-47%
Intgov't Services & Taxes	5,392	6,500	11,500	11,500	5,000	77%
Interfund Services	4,711	5,543	5,543	6,275	732	13%
Operating Expenditures	544,675	595,132	564,713	608,980	13,848	2%
Projects & Capital Outlay*	23,429	316,000	225,000	-	(316,000)	-100%
Total Expenditures	\$ 568,105	\$ 911,132	\$ 789,713	\$ 608,980	\$ (302,152)	-33%
Reserve Goal						
Available	21,269	(16,367)	8,091	(23,527)	6,090	
Designated for O&M @ 16%	87,148	95,221	90,354	97,437	97,437	
Designated for Risk Management	315,000	315,000	315,000	315,000	315,000	
Ending Fund Balance	\$ 423,418	\$ 393,854	\$ 413,445	\$ 388,910	\$ 418,527	

Staffing in FTE's	1.42	1.42	2.89	2.89
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Projects/Capital Revenue & Expenditure Detail					
Revenues					
Transfer in - Property Management Fund	25,000	316,000	225,000	-	
Total Revenues	25,000	316,000	225,000	-	
Expenditures					
Police & Youth HVAC Systems	23,429	-	-	-	
Stevenson Xerxa/Chamber Roof	-	310,000	225,000	-	
PD Lobby Ventillation	-	6,000	-	-	
Total Expenditures	23,429	316,000	225,000	-	
Project Net	1,571	-	-	-	

2015 Facilities Charge Detail

Operating Fund Charges*	Actuals 2014	Budget 2015	Yr End Est 2015	Budget 2016	Percentage Op Expd**
Municipal Court	\$ 13,195	\$ 12,976	\$ 12,976	\$ 13,277	2.3%
Administration	19,476	41,679	41,679	23,587	4.0%
Finance	41,984	40,670	40,670	41,596	7.1%
Police	124,870	121,779	121,779	153,019	26.2%
Community Development	19,958	20,480	20,480	22,046	3.8%
Parks	17,334	14,146	14,146	12,722	2.2%
Arts	1,204	1,735	1,735	2,730	0.5%
Youth Center/Senior Center	72,574	73,867	73,867	84,871	14.6%
Property Management	595	404	404	425	0.1%
Street	15,550	15,004	15,004	12,661	2.2%
Pool	8,350	8,706	8,706	8,237	1.4%
Water	49,325	38,900	38,900	43,347	7.4%
Wastewater	68,412	92,878	92,878	98,024	16.8%
Natural Gas	27,310	23,865	23,865	20,588	3.5%
Solid Waste	20,833	20,444	20,444	29,272	5.0%
Expo Center	35,481	34,535	25,908	16,743	2.9%
Total Citywide Charges	\$ 536,451	\$ 562,068	\$ 553,441	\$ 583,145	100.0%

* Charges based on data from insurance documents

CITY OF ENUMCLAW LONG-TERM DEBT AS OF DECEMBER 31, 2014

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 \$2,269,500, \$1.5 million of this debt is in the Natural Gas 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.

Name of Issuance	Purpose	Maturity Range	Interest Rate	Original Amount	Debt Outstanding
2003 LTGO Cole Street	Governmental Activities	5/22/03 to 6/1/18	3.60%	759,500	\$ 215,513
2005 LTGO Gas	Business-type Activities	8/8/05 to 8/1/2015	3.50%	1,510,000	175,000
					\$ 390,513

Governmental Activities				Business-type			
Year Ending	Principal	Interest	Total Requirement	Year Ending	Principal	Interest	Total Requirement
December 31				December 31			
2015	\$ 58,842	\$ 6,968	\$ 65,810	2015	\$ 175,000	\$ 12,075	\$ 187,075
2016	60,989	4,821	65,810		-	-	-
2017	63,214	2,595	65,809	Total	\$ 175,000	\$ 12,075	\$ 187,075
2018	32,468	436	32,904				
	-	-	-				
Total	\$ 215,513	\$ 14,820	\$ 230,333				

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.

Name of Issuance	Purpose	Maturity Range	Interest Rate	Original Amount	Debt Outstanding
Roosevelt Ave PWTF Loan	Governmental Activities	11/11/96 to 7/1/16	1.00%	584,850	\$ 61,564
Waterline PWTF Loan	Business-type Activities	4/22/96 to 7/1/18	1.00%	7,000,000	1,507,151
Y Bar S Acquisition	Business-type Activities	10/01/09 to 10/01/29	1.50%	730,248	541,280
WWTP Expansion PWTF	Business-type Activities	9/15/03 to 9/15/23	0.50%	24,700,000	14,630,011
					\$ 16,740,006

Governmental Activities				Business-type			
Year Ending December 31	Principal	Interest	Total Requirement	Year Ending December 31	Principal	Interest	Total Requirement
2015	\$ 30,782	\$ 616	\$ 31,398	2015	\$ 1,820,548	\$ 96,338	\$ 1,916,886
2016	30,782	308	31,090	2016	1,820,548	84,969	1,905,517
	-	-	-	2017	1,820,548	73,591	1,894,139
Total	\$ 61,564	\$ 924	\$ 62,488	2018	1,820,548	62,218	1,882,766
				2019	1,443,761	50,845	1,494,605
				2020-2024	6,655,019	140,146	6,795,165
				2025-2028	<u>1,297,470</u>	<u>13,020</u>	<u>1,310,491</u>
				Total	\$ 16,678,442	\$ 521,127	\$ 17,199,569

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, and to make street improvements. 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 are serial bonds but are called "yearly based on assessments received." As of December 31, 2014 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.

Name of Issuance	Purpose	Maturity Range	Interest Rate	Original Amount	Debt Outstanding
LID 101 Warner Ave	Governmental Activities	2/1/06 to 2/1/18	4.20%	362,772	48,610

Governmental Activities			
Year Ending December 31	Principal	Interest	Total Requirement
2015	\$ 30,187	\$ 1,500	\$ 31,687
2016	18,423	713	19,136
2017	-	-	-
2018	-	-	-
2019	-	-	-
2020-2024	-	-	-
Total	\$ 48,610	\$ 2,213	\$ 50,823

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.

Governmental Activities	
Year Ending	Gov't Activities
December 31	
2015	\$ 3,337
2016	-
	<u>-</u>
Total	\$ 3,337

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 \$12,700,000. The water/wastewater revenue bonds are issued to finance capital projects.

Name of Issuance	Purpose	Maturity Range	Interest Rate	Original Amount	Debt Outstanding
2005 Water/Wastewater Refund	Business-type Activities	6/3/05 to 9/1/17	2.6% to 4%	7,040,000	\$ 2,105,000
2011 Water/Wastewater	Business-type Activities	2/1/11 to 9/1/30	2% to 4.5%	5,660,000	5,020,000
					<u>\$ 7,125,000</u>

Business-type Activities			
Year Ending	Principal	Interest	Total Requirement
December 31			
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	255,000	208,425	463,425
2019	260,000	198,225	458,225
2020-2024	645,000	833,175	1,478,175
2025-2030	<u>3,150,000</u>	<u>515,000</u>	<u>3,665,000</u>
Total	\$ 7,125,000	\$ 2,543,900	\$ 9,668,900

To service revenue debt, \$1,116,572 was available in the Revenue Bond Reserve Fund as of December 31, 2014.

Water and Wastewater revenue bond covenants require that revenue available for debt service (*defined as operating and non-operating revenues less expenses requiring payment to outside entities*) exceed the annual debt payment of both principle and interest by a ratio of 1.25 times the maximum annual debt service. There are numerous limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions.

Changes in Long-Term Liabilities

Changes in the City's long-term liabilities for the year ended December 31, 2014 are as follows:

Governmental Activities:	Balance			Balance	Due Within
	January 1, 2014	Additions	Reductions	December 31, 2014	One Year
Bonds Payable					
General Obligation Bonds	\$ 272,284	\$ -	\$ 56,770	\$ 215,514	\$ 58,842
Special Assessment Bonds	<u>81,277</u>	<u>-</u>	<u>32,667</u>	<u>48,610</u>	<u>30,187</u>
Total Bonds Payable	353,561	-	89,437	264,124	89,029
Capital Leases	70,559	-	67,222	3,337	-
Government Loans	96,944	-	35,381	61,563	30,782
Compensated Absences	<u>740,046</u>	<u>72,619</u>	<u>5,067</u>	<u>807,597</u>	<u>250,181</u>
Governmental Activities L-T Liabilities	<u>\$ 1,261,110</u>	<u>\$ 72,619</u>	<u>\$ 197,107</u>	<u>\$ 1,136,621</u>	<u>\$ 369,991</u>
Business-type Activities					
Bonds Payable					
Revenue Bonds	\$ 7,995,000	\$ -	\$ 870,000	\$ 7,125,000	\$ 905,000
Less Deferred Amounts for					
Premiums/Discounts	52,648	42,896	28,110	67,434	-
General Obligation Bonds	<u>345,000</u>	<u>-</u>	<u>170,000</u>	<u>175,000</u>	<u>175,000</u>
Total Bonds Payable	8,392,648	42,896	1,068,110	7,367,434	1,080,000
Compensated Absences	288,730	10,597	14,637	284,690	93,948
Government Loans	<u>18,499,423</u>	<u>-</u>	<u>1,820,977</u>	<u>16,678,446</u>	<u>1,820,335</u>
Business-type Activities L-T Liabilities	<u>\$ 27,180,801</u>	<u>\$ 53,493</u>	<u>\$ 2,903,724</u>	<u>\$ 24,330,570</u>	<u>\$ 2,994,283</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities are included as part of the above totals for governmental activities. At year- end \$49,474 of internal service fund compensated absences are included in the above amounts.

Compensated absences are liquidated by the applicable fund for both governmental and business-type activities.

All bond issues comply with arbitrage regulations as monitored by the Finance Department and outside counsel.

2016 CAPITAL OUTLAY

Description	Amount
Comm Dev Downtown Mixed Use Market Feasibility	20,000
Parks Boise Sixplex Drainage	20,000
Parks Elk Meadows Park Design	20,000
Street Railroad St Wood Stave Pipe Abandonment Plan	15,000
Street ADA Self-Assessment	30,000
TBD Overlay Project	21,053
Pool Heat Exchange Pipe Repair	12,000
Water Utility - Equipment	46,000
Water Reservoir Improvements	5,125,129
Water System Improvements	1,731,188
Natural Gas Utility - Improvements	70,000
Natural Gas Utility - AMR System	186,000
Natural Gas Utility - Equipment	150,500
Expo Facility Improvements	110,000
ER&R - Police Vehicles	68,000
ER&R - Garbage Truck	301,000
ER&R Tire Balancer	7,500
Data Processing - Card Entry System	36,000
Data Processing - PD Cameras	20,000
Data Processing - Machinery & Equipment	49,000
<i>Total</i>	\$ 8,038,370

Department/Fund - FTE Count	Court 020	Admin 031	Finance 040	Police 060	CD/ Plan 072	Blding 073	Parks/Rec 082 083	Civil Service 093	Streets 110	TBD 112	Cultural Prgrms 084	Pool 170	Senior Center 085	Water 410	Sewer 420	Gas 430	Solid Waste 440	Equip Rental 520	DP 530	Facilities 535	Total	Minimum	Maximum		
Senior Center - 2.87																									
Senior Center Director													1.00									1.00	\$4,478.00	\$7,122.00	
Recreation Program Asst													1.00									1.00	\$2,943.00	\$3,579.00	
Van Driver													0.47									0.47	\$2,370.00	\$3,154.00	
Office Assistant													0.40									0.40	\$2,212.00	\$2,949.00	
PW Admin/Engineers - .20 (112)																									
Public Works Director							0.02		0.10			0.01		0.20	0.20	0.20	0.10	0.10			0.07	1.00	\$6,701.00	\$10,658.00	
Civil Engineer III/Stormwater															1.00							1.00	\$5,244.00	\$8,341.00	
Civil Engineer I/Transportation									0.80	0.20												1.00	\$4,894.00	\$7,784.00	
Senior Engineer Tech									0.10					0.30	0.30	0.30						1.00	\$4,347.00	\$6,914.00	
Senior Engineer Tech														0.50		0.50						1.00	\$4,347.00	\$6,914.00	
Assistant Public Works Director														1.00								1.00	\$6,201.00	\$9,863.00	
Administrative Assistant									0.05					0.25	0.05	0.25	0.05	0.25			0.10	1.00	\$3,304.00	\$5,255.00	
Shops Operation -																									
Operations Manager							0.20		0.20			0.05			0.15		0.20				0.20	1.00	\$5,194.00	\$8,261.00	
Department Secretary									0.02					0.10	0.050	0.330	0.330	0.150			0.02	1.00	\$3,050.00	\$4,851.00	
Street Fund - 3.62																									
Street Lead									1.00													1.00	\$4,066.00	\$4,983.00	
Water Utility - 8.73																									
Water Worker-Lead														1.00								1.00	\$4,348.00	\$5,327.00	
Water Worker														3.00								3.00	\$3,579.00	\$4,802.00	
Meter Reader														2.00								2.00	\$3,210.00	\$4,278.00	
Wastewater Utility - 6.93																									
Supervisor															1.00							1.00	\$4,920.00	\$6,025.00	
Line Maintenance Lead									0.50						0.50							1.00	\$4,066.00	\$4,983.00	
Line Maintenance Worker									0.50						0.50							1.00	\$3,333.00	\$4,446.00	
Wastewater Operator															2.00							2.00	\$3,579.00	\$4,802.00	
Wastewater Lead															1.00							1.00	\$4,348.00	\$5,327.00	
Natural Gas Utility - 7.52																									
Gas Utility Manager														0.20		0.80						1.00	\$5,845.00	\$9,297.00	
Gas Supervisor																1.00						1.00	\$4,920.00	\$6,025.00	
Gas Tech PC																1.00						1.00	\$4,132.00	\$5,400.00	
Gas Tech Corr																1.00						1.00	\$4,132.00	\$5,400.00	
Gas Tech Weld																1.00						1.00	\$4,132.00	\$5,400.00	
Gas Worker																1.00						1.00	\$3,947.00	\$5,171.00	
Solid Waste Utility - 5.08																									
Solid Waste Worker																		4.00				4.00	\$3,421.00	\$4,558.00	
Rover									0.30					0.10	0.10	0.10	0.40					1.00	\$3,421.00	\$4,558.00	
Equipment Rental - 3.5																									
Mechanic Supervisor																						1.00	\$4,920.00	\$6,025.00	
Mechanic																						1.00	\$4,020.00	\$5,393.00	
Mechanic																						1.00	\$4,020.00	\$5,393.00	
Facilities Fund - 2.89																									
Custodian																						1.50	1.50	\$2,557.00	\$3,403.00
Facilities Maintenance Lead																						1.00	1.00	\$4,066.00	\$4,983.00

TOTALS 2.20 3.50 7.00 32.00 2.400 2.00 1.30 1.12 0.10 3.620 0.200 0.34 1.21 2.87 8.730 6.930 7.520 5.080 3.500 3.00 2.89 97.51

Miscellaneous Statistical Data

As of 12/31/13 (unless otherwise noted)

Type of Government

Mayor - Council

Organization Structure

Legislative

1 Mayor

7 Council members

Executive

1 Administrator

Administrative

4 Department Directors

Corporate Information

The City of Enumclaw is a Non-charter Optional Code City. It was incorporated January 27, 1913 with a population of 1,200. The City is governed under the provisions of the Optional Municipal Code of the Revised Code of Washington. Optional Code City status increases the City's operating authority by extending to it the powers of all four city classifications that exist in Washington law.

Location and Area

Enumclaw is located in the southeast portion of King County on a plateau of agricultural and forested land nestled against the Cascade foothills and serving as the "Gateway to Mt. Rainier." The City encompasses an area of 5.0 square miles. The City is located outside the major urban area of Puget Sound, but close enough to enjoy urban amenities and a rural lifestyle. It is intersected by three State Transportation Routes, SR169, SR164, and SR410; and enjoys close access and proximity to a variety of recreational opportunities and pursuits.

Population, Registered Voters and Employment Within City Limits

Population of 11,497 of which 6,653 are registered voters. Approximately 5,377 people are employed in Enumclaw.

Employee Representation

The Police Guild represents uniformed police and dispatchers. AFSCME represents outside workers, equipment shop mechanics, library and specific other clerical staff.

Recreational Facilities (City-Owned)

15 Developed and semi-developed parks covering 50.6 acres

3 Undeveloped parks and natural areas covering 64 acres

12 Ball fields

4 Tennis courts

1 Recreation/Senior Center

1 Youth Center

1 Concession/Restroom Building at Boise Creek Park

1 Exposition Center (King County Fairgrounds transferred to City in 2006)

Miscellaneous Statistical Data
As of 12/31/13 (unless otherwise noted)

Other City-Owned Facilities

- 1 City Hall
- 1 Library Building
- 1 Stevenson-Yerxa Building – Community Development / Public Works Administration
- 1 Public Works Maintenance Shop & Facility
- 1 Police Station/Dispatch
- 1 Fire Station
- 1 Rescue I headquarters (old City Shop)
- 1 Cemetery (26 acres)
- 1 Wastewater Treatment Plant
- 1 Retail Building located at 1429 Cole Street
- 1 Retail Building located at 1421 Cole Street
- 1 Downtown Public Restroom Building
- 1 18-Hole golf course covering 196 acres
- 1 Public Swimming Pool
- 1 Multi-use Trail (1.1 miles)

Public Education (as of September, 2013)

1 Muckleshoot Tribal school.....	373
5 Elementary schools with enrollment of.....	1,684
2 Middle schools with enrollment of.....	944
1 High school with enrollment of.....	<u>1,299</u>
Total Enrollment.....	4,300

- 269 Full-time and part-time certified teachers and administrators
- 270 Full-time and part-time classified employees

Local Taxes on Business

Local Sales Tax.....	2.1% (collected by State)
Franchise Tax - Cable TV Fees.....	5.0%
Utility Taxes:	
Electric & Telephone.....	6.0%
Natural Gas.....	5.0%
Water, Wastewater, & Solid Waste.....	8.0%
Gambling (Bingo/Raffles).....	10.0%
Punchboards/Pull tabs (Commercial).....	5.0%
Leasehold Excise.....	12.84%
Real Estate Excise Tax.....	0.5%

Miscellaneous Statistical Data

As of 12/31/13 (unless otherwise noted)

City Government Enterprises	<u>Customers</u>	<u>Service</u>
Natural Gas Utility	4,149	448,656 MMBtu
Wastewater Utility	3,418	512 Million gallons
Solid Waste Utility	3,486	4,255 Tons
Water Utility	5,558	533 Million gallons

Business Registrations	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	492	519	525	534	532	534	844	1050

Police:	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Offenses:									
Aggravated Assault	0	0	1	0	5	1	3	2	1
Arson	7	15	13	3	2	1	2	4	3
Auto Theft	80	60	39	27	12	42	20	24	32
Burglary	72	51	44	40	42	46	55	48	49
Homicide	0	0	0	0	0	0	1	0	0
Rape	4	4	2	2	3	2	3	3	2
Robbery	3	0	2	1	1	2	2	0	2
Theft	254	241	231	220	219	219	200	220	262
Judicial System Filings:									
Infractions/Parking	538	853	1405	1180	1190	2709	2889	1533	
Citations	387	468	601	723	724	879	747	548	

Jail Facility: 25 bed City jail rated as a 1 year detention facility; \$85/day fee

Building Related Permits and Values (In Million \$)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Building Permits:	14	14	27	33	13	12	26	9	3	4
Estimated Value:	3.1	3.9	4.8	12.5	12.5	14.8	5.1	1.2	.4	.5
Building Related Permits:	194	219	246	229	235	238	226	287	229	247
Estimated Value:	2.6	4.8	10.1	31.2	3.1	2.6	1.6	2.2	2.1	2.0

Taxable Retail Sales (In Millions \$)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Retail Sales:	203.2	214.5	222.2	239.4	240.5	218.0	233.2	207.4	207.3	
Real Estate Transactions:										
Transactions:	361	516	415	422	176	321	333	142	149	
Sales Volume:	72.1	87.8	74.5	75.7	47.3	62.9	67.7	24.0	26.0	

Assessed Valuation:

Total 2015 Assessed Valuation (AV)\$1,126,111,223

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.

Accrual Basis 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.

Annual Operating Budgeted Funds Funds that have their budgeted appropriations lapse at the end of the fiscal year.

Appropriation An authorization made by the City Council that permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period, though multi-year appropriations can be established for capital project and other special purpose funds. Multi-year appropriation authority remains in effect until the amount appropriated has been totally expended or until the fund, program, or project is closed because its assigned purposed has been changed or accomplished.

Assessed Valuation The estimated value placed upon real and personal property by the King County Assessor as the basis for levying property taxes.

B.A.R.S. The State of Washington prescribed Budgeting, Accounting, Reporting System Manual for which compliance is required for all governmental entities in the State of Washington.

Benefits 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.

Bond Debt A written promise to pay (debt) a specified sum of money (called principal Instrument 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 that the City follows in the preparation and adoption of the budget.

C.D.B.G. Community Development Block Grant.

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 that 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 alone.

Capital Facilities A capital facilities plan includes an inventory of existing forecast

Plan facilities, a forecast 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.

Capital Improvement Program 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.

Certificates of Participation 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.

Contingency A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.

Councilmanic bonds Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds that must be approved by vote of the public. Councilmanic bonds must not exceed .75% of the assessed valuation.

Debt Service Payment of interest and repayment of principal to holders of the City's debt instruments.

Department An organizational unit with a common purpose. A department can encompass more than one fund. Departments can be further segregated into Divisions.

Depreciation (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 that is charged as an expense during a particular period.

Expenditures/ Expenses 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.

Fund An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities 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.

Fund Balance The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. An undesignated fund balance reflects historical receipts less historical expenditures in non-proprietary funds. Since all designated and reserved resources have been removed or

deducted in arriving at the year-end undesignated fund balance, this value is available for budgetary appropriation.

General Obligation Bonds Bonds for which the full faith and credit of the insuring government is pledged for payment.

Growth Mgt Act 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.

Interfund Services Payments for services rendered made by one City department or fund to another. Internal Service Fund billings are included in this category.

Interfund Transfers 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.

Intergovernmental Services Services purchased from other governmental agencies, and normally includes types of services that only government agencies provide.

Modified Accrual 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 its 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.
Charges for Services	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 benefiting from the service.