

CITY OF ENUMCLAW

2012

BUDGET

Prepared by the Finance Department

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January 9, 2011

Dear Honorable City Council Members and Citizens of Enumclaw:

I present to you the budget for 2012. The 2012 budget is a balanced budget that strives to maintain basic services in a new economic reality. While there are fewer resources at hand, it is important that we continue to maintain core services (police, streets) and those services (parks, senior/youth center) which are such a vital part of the City's social fabric and lend to its livability.

This year, like last, a balanced budget was achieved through further cuts to services, staff reductions, and through staff's on-going effort to realize operational efficiencies. Hope for a brighter state and regional economic forecast was dashed with the release of the state's economic forecast which predicts several more years of economic turmoil and high unemployment. Consequently, the revenue and other forecasts used in the budget are conservative in their assumptions. Locally, the impact of the recession is evident – unemployment, utility payment delinquencies, foreclosed businesses and homes, and a marketed drop in property values, The City's 2012 property valuation dropped \$22,532,573 from \$1,053,702,403 in 2011 to 1,031,169,830 in 2012.

The General Fund which provides funding for basic services including police, street maintenance, parks, senior center, community development, administration, etc. continues to be structurally imbalanced. Through cuts and a Council decision to fund the Library from the Property Management Fund, total operating expenditures (\$7,748,198) are estimated to be less than total operating revenues (\$7,983,205). The anticipated ending fund balance in the General Fund is estimated at \$1,177,916.

The 2012 budget is unlike any prior budget in that it is built on a large Council directed property tax roll-back. This was done in deference to Council's unanimously expressed desire voiced at the budget workshop to reduce the city's property tax concomitant with the newly imposed Fire District No. 28 property tax levy. The notion, for at least one year, is to hold the city property tax payer indifferent to the cost of annexation to the District. In other words, the City is to roll-back its property tax at the same time as the District imposes in 2012 its property tax levy. The proposed roll-back of 89 cents per 1,000 assessed value represents a dramatic drop (\$917,741) in anticipated 2012 property tax receipts.

Reducing the property tax, a fairly stable source of revenue, and increasing reliance on sales tax, a volatile source of revenue, is a risk prone proposition given the current economic climate. Such a dramatic roll-back leaves potentially exposed the City's ability to provide basic services.

Revenue Impacts

For 2012, projected revenues are the same or less than 2011 revenues due to further reductions in: 1) real estate excise tax (REET) collections, 2) investment income, 3) building and planning permits, and decreased utility consumption. Sales tax receipts are expected to remain stagnant.

In 2012, the City will need to pay careful attention to the state legislature as it contemplates further reductions to cities in the form of state shared revenues, program fees and grant dollars. The City has in the past used grant dollar to pay for street improvements (Garrett Street) and upgrades to the wastewater treatment plant.

Expenditure Impacts

Expenditures were reduced or revenues increased through the following notable changes:

- Jail revenue growth continued in 2011 and is expected to grow again in 2012. The approximately \$280,000 in jail revenue is a great off-set to the cost of operating the municipal jail. The City's jail fee structure is noticeably less than other available jail facilities.
- New collective bargaining contracts with AFSCME and the Police Guild effectively slow the rate of growth in both benefits and wages for the years 2012 and 2013. Substantial savings were realized via changes to medical benefits for both represented and non-represented employees.
- For the third year in a row, non-represented (non-union) employee will see no wage or cost of living increase and they will pay more for medical benefits.
- The City entered into a new Maple Valley District Court contact for 2012. The new contract will ensure that the City will collect sufficient revenues to cover the cost of the Maple Valley's court operation.

General Fund Transfers

General Fund transfers out are relatively the same as they were in 2011, except the library fund transfer was reduced from \$447,000 to \$350,000, and will come from the Property Management Fund in 2012.

Employee Positions:

The 2012 employee changes are as follows:

- Parks Secretary: Due to changes implemented in 2011, the functions of the position were able to be absorbed by other existing staff positions and by increasing the Community Development/Public Works administrative assistance position from .75 to 1.0 FTE.
- Media Services: The essential functions of the Media Services position (website, ECTV, phones) was reorganized and now resides under IT services. A new position was created, IT Assistant, which will be part-time Media Services and part-time IT services. This creates a much better alignment of all IT functions.
- Library Positions: Library director, one library page, and Sunday temp. staff positions will go unfilled. Hours will be reduced to 36 hours per week including the elimination of Sunday hours.
- Expo Center: Staffing increases from 2.7 to 3.5 FTE to increase maintenance and event coordination functions.

Capital Budget

The capital portion of the budget totals \$1,297,968; of this amount \$1m is rolled over from 2011. Capital funds will be used to replace aged fleet (including a new garbage truck), continue the CAD/RMS project, make needed improvements at the Expo Center, and affect some minor upgrades to the Pool.

New Fees

- An inflationary (CPI) increase of 3% will be applied to 2012 water and sewer rates.
- Cost increases in garbage (2%) and yard waste (5%) are imposed to reflect the increase in tipping fees implemented by King County Solid Waste and Cedar Grove Composting.

Top Priorities

- **Street Maintenance Funding:** Preservation of the City's infrastructure assets (streets, parks, utilities, technology) is very important. The 2012 budget goes forward without any project funds for street or sidewalk improvements. My administration will work with Council and others to identify a predictable and stable source of infrastructure funding so that investments made are maintained and investments that should occur will be realized.
- **Economic Development:** For a variety of reasons, the growth that was anticipated to have occurred post construction of the new wastewater treatment plant did not. Some reasonable level of growth is needed in order to retain and attract businesses and new residents. Staff in several departments will re-orient their workload to take on activities that will help in attracting prospective employers and business that will bolster the local economy and add to the quality of life. We'll look for opportunities for public/private partnerships and revisit wayfinding and entryway signage projects. Given the present economy, our city cannot afford to wait for growth to happen - we must be proactive.
- **Organizational Review / Efficiencies:** Though much progress has recently been made toward aligning city revenues and expenditures, more must be done to address the city's persistence structural deficit. As demonstrated at this year's budget workshop, continued annual cuts to services and the consumption of fund balances cannot be relied on indefinitely. Thus, an effort to re-examine the organizational structure will be undertaken and potential adjustment made so that a new model can be applied moving forward. Part of this examination will include looking at the golf course, utilities and police services.
- **Human Services:** Funding is maintained for Senior Center, Outside Agencies and the Youth Center. These services provide much needed resources for those in our community. A consistent and predictable source of funding needs to be identified.
- **Public Safety:** A review of Public Safety levels needs to occur to ensure that the City has the resources it needs to continue to provide an acceptable level of public safety. Over time, the City's goal should be to lessen its reliance on other agencies for mutual support.

Basic Need

Though these are difficult times, the need to provide basic services, take care of City buildings and facilities, replace fleet, and maintain reasonable staffing levels clearly exists. The "roll back" budget cuts too much and does not do enough to protect basic services. I urge Council to fully consider using levy banked capacity or other revenue sources to provide funds in 2012 and beyond for basic street maintenance and to one patrol officer.

Conclusion

Our department directors and employees have worked hard during these difficult times to find solutions to our budget challenges and to continue to provide service. Existing staff has assumed the workloads of those who have left the organization, sacrificed training, pay, and have done an excellent job on being frugal with supplies. They have also been successful in securing grants which will pay for Garrett Street improvements, electrical and HVAC upgrades to City buildings, and re-roofing Pete's Pool House building.

It is through these efforts (grants, lay-offs, under expenditures, service cuts, wage freeze, etc.) over the past two budget cycles that City employees have positively affected expenditures by over \$1 million dollars. I could not be prouder of them all.

I would also like to thank all of the volunteers who sit on our many boards and commissions for giving of their free time to assist the City with its many responsibilities.

I look forward to another year of serving the great citizens of Enumclaw and to accomplishing a variety of important projects.

Respectfully,

A handwritten signature in black ink, appearing to read "Liz Reynolds", with a horizontal line drawn through the middle of the signature.

Mayor Liz Reynolds

ENUMCLAW SAVINGS & EFFICIENCIES

IN 2011
TOTAL: OVER \$1,294,373

\$34,000 saved by eliminating non-revenue generating parks programs.

\$125,000 saved by leaving the Parks Director position unfilled.

\$85,000 saved by reducing Fire training and overtime.

\$72,595 saved by non-union personnel foregoing COLA and step increases.

\$29,000 saved by AFSCME employees taking four furlough days.

\$58,600 saved by reducing funding to outside agencies.

\$38,000 saved by delaying replacement of essential PD laptops and PW copiers/printers.

\$100,000 saved by delaying vehicle replacements.

\$6,000 saved by reducing the number of downtown flower baskets purchased.

\$37,050 saved by discontinuing the outdated voice recognition system.

\$100,000 saved by reducing the General Fund subsidy to the Library.

\$40,000 saved by leaving the ECTV and Parks Administrative Assistant positions unfilled.

\$3,800 by utilizing E911 dollars for Communication Operators training and back fill pay during training period.

\$25,028 by E911 dollars providing annual funding for 25% of City IT position.

\$20,000 projected increase in jail facility revenue with new daily rate.

\$870 by Dept of Justice Jail Mgmt training dollars.

\$8,206 increase from new jail phone system that provides for a larger % of revenue back to the department.

\$6,000 funding through Asset Seizure for Surveillance Camera training.

IN 2011
TOTAL: OVER \$1,294,373 cont.

\$1,200 by reducing # of cell phones in department.

\$160,900 E911 funding for CAD/RMS based on % of 911 call received.

\$7,424.00 Salary Savings. Down one Supervisor (Sgt.) position since January 2011.

\$4,000 Savings by eliminating Egg Hunt, Magical Morning, Halloween Carnival and Valentine's Dance.

Saving by moving Parks to Community Development Building. Savings for copier, electricity, office supplies and phones

\$35,000 Reduction in Park & Recreation programs.

Consolidated and reduced Hearing Examiner hearings to minimize professional services.

\$3,000 Used white paint for crosswalk and stop bar striping in lieu of contracting with King County for thermoplastic markings.

\$30,000 Avoided cost of replacing SE 472nd St. water main by pressure testing segment in place to verify there were no leaks.

\$3,300 Delayed filling vacant meter reader position for one month.

\$6,000 Reduced seasonal maintenance help at golf course

\$50,000 Reduced operational supply purchases at golf course from 2010

\$50,000 Reduced pipeline safety fees for natural gas utility due to standard inspection with no findings

\$80,000 Lower cost of natural gas supply through strategic hedging of winter supply.

\$7,400 Additional revenue received through expansion of the commercial cardboard recycling program

\$6,000 Lower insurance premiums for property coverage

\$11,000 Under temp labor budget at Boise Creek

Reader's Guide

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

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

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

Officials & Committee's – elected and appointed.

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

Accounting & Budgeting – basic guidelines.

Budget Calendar – schedule of events in the budget process.

Definitions of Revenues & Expenditures – basic groupings and types.

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

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

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

Summary Information

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

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

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

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

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

Glossary – Definitions of key terms.

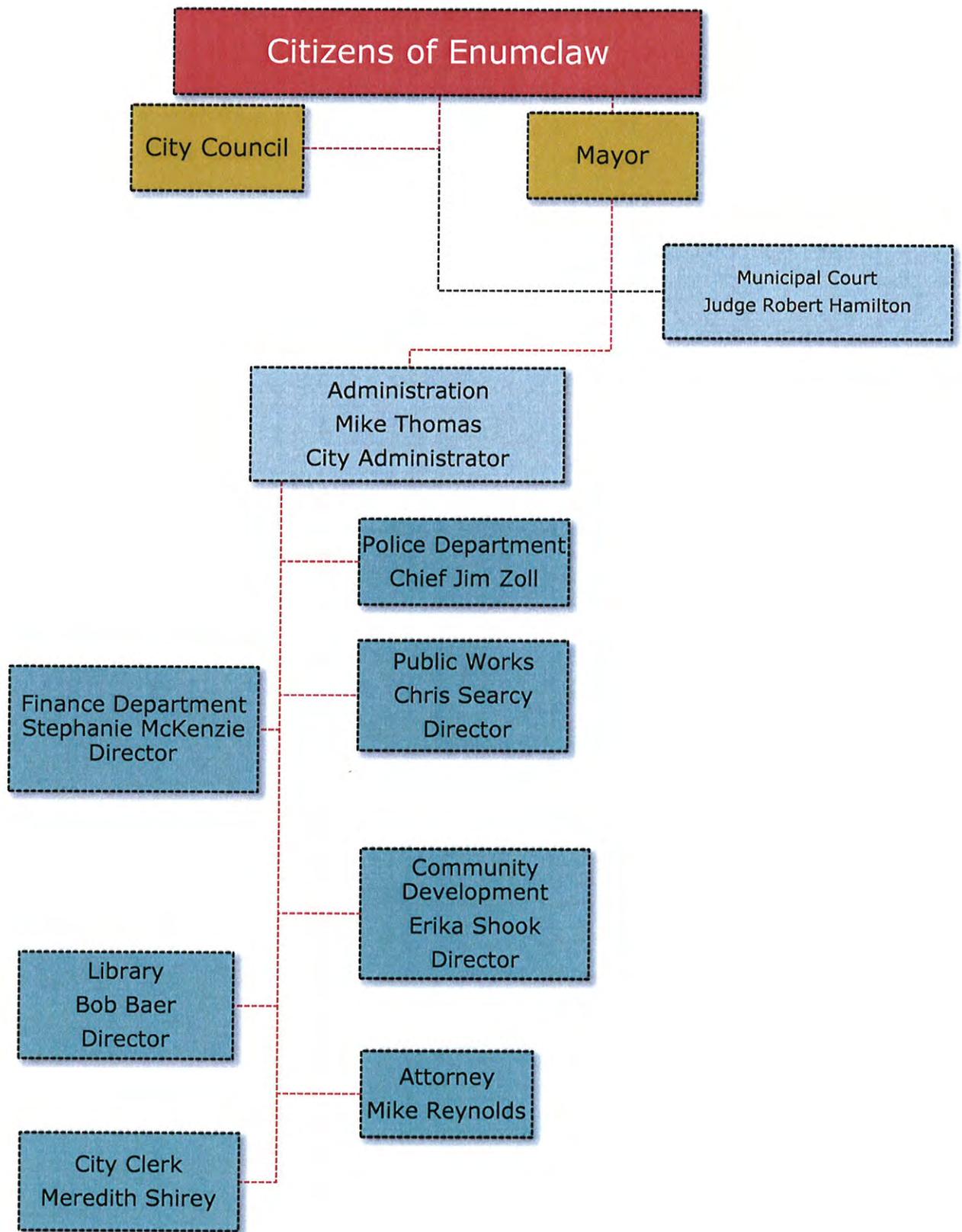
MISSION

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

GOALS

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





City of Enumclaw Mayor and City Council

<u>Position</u>	<u>Name</u>	<u>Term</u>	<u>Expiration</u>
Mayor	Liz Reynolds E-mail: lreynolds@ci.enumclaw.wa.us Phone: (360) 802-0229	4 years	12/31/13
Council Position 1	Glen Jensen	4 years	12/31/13
Council Position 2	Richard Elfers	4 years	12/31/11
Council Position 3	Kevin Mahelona	4 years	12/31/13
Council Position 4	Jeff Beckwith	4 years	12/31/11
Council Position 5	Michael Ennis	4 years	12/31/13
Council Position 6	Jim Hogan	4 years	12/31/11
Council Position 7	Sean Krebs E-mail: council@ci.enumclaw.wa.us Phone: (360) 615-5608	4 years	12/31/13

City Officials

<u>Position</u>	<u>Name</u>	<u>Department</u>	<u>Contact</u>
City Administrator	Mike Thomas	Administration	mthomas@ci.enumclaw.wa.us 360 825 3591
Judge	Robert Hamilton	Municipal Court	360 825 7771
City Attorney	Michael Reynolds	Legal	360 825 3591
City Clerk	Meredith Shirey	Administration	mshirey@ci.enumclaw.wa.us 360 802 6282
Chief	James Zoll	Police	jimz@police.ci.enumclaw.wa.us 360 825 3505
Chief	Joseph Clow	Fire	jclow@ci.enumclaw.wa.us 360 825 5544
Director	Stephanie McKenzie	Finance	smckenzie@ci.enumclaw.wa.us 360 825 3591
Director	Chris Searcy	Public Works	csearcy@ci.enumclaw.wa.us 360 825 3593
Director	Erika Shook	Community Development	eshook@ci.enumclaw.wa.us 360 825 3593
Director	Robert Baer	Community Services/Library	bbaer@ci.enumclaw.wa.us 360 825 2938
Hearing Examiner	Sharon Rice	Community Development	360 825 3593

City of Enumclaw City Council Committees

Committee on Committees

Glen Jensen, Chair
Kevin Mahelona
Michael Ennis

Community/Economic Development

Sean Krebs, Chair
Rich Elfers
Mike Ennis

Finance

Richard Elfers, Chair
Jeff Beckwith
Sean Krebs

Community Services

Jeff Beckwith, Chair
Glen Jensen
Kevin Mahelona

Public Safety

Kevin Mahelona, Chair
Jim Hogan
Jeff Beckwith

Public Works

Jim Hogan, Chair
Glen Jensen
Sean Krebs

Enumclaw Expo Center

Michael Ennis, Chair
Glen Jensen
Richard Elfers

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. Two-year term. Meets first Wednesday of each month, 7:00 p.m. at City Hall.

Vacant, Chair
Celia Bender
Lauri Hillberg
Pat Fisk
Elaine Lynest
Randy Cook
open

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

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

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

Dr. Ralph Zech, Chair
Roy Dal Santo
Carmen Westwater Anderson
Vivian Froemke
Jim Zoll

Civil Service Commission – governs appointments, advancements, demotions, suspensions and discharges of firefighters 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 first Tuesday of each month, 7:30 p.m. at Library.

Fred Fleischmann, Chair
Charles Sansone
Jim Barchek
open
JoAn McKinlay

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

Beth Coppin-Cross, Chair
Stephanie Sackett-Converse
Sylvia McDougall
Aaron Brenner
Linda Farr
Marshall Gutierrez
open

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.

Jeff Dahlquist, Chair
Fred Sears
Dustin Twiggs
Linda Kleppe-Olson
Donald Sullivan
John Kacer
Lori McDonald

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

Tom Hassenauer, Chair
Darrel Dickson
Robert Horn
Cordelle LaRoche
Timothy C. Smith
Anthony L. Rosenthal
Ryan Popke

Finance and Budget Related Policies

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

- i. Capital asset policy #6100
 1. Monitor capital asset transactions
 2. Internal control of major assets
 3. Schedule funding of significant assets
- ii. Unclaimed property policy #6400
 1. Accurate reporting of receivables
- iii. The 2007 Budget includes a section summarizing capital facilities and staffing projections for a six year horizon.

2. Prioritize services and projects that benefit the community.

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

3. Leverage resources with other agencies and private interests.

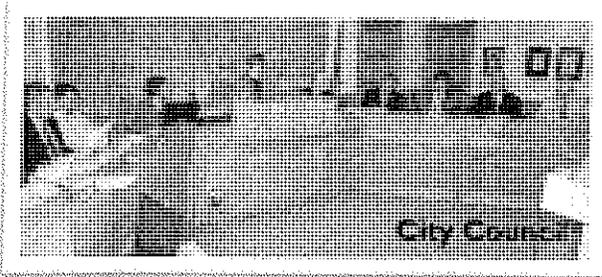
- vii. Accounts receivable policy #3200
 1. Track all receivables
 2. Establish reasonable collection periods and procedures
 3. Charge appropriate interest and penalties on past due accounts
 4. Take preemptive action to minimize past due accounts
- viii. Investment policy #4100
 1. Provide highest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

4. Maintain fiscally responsible fund reserve balances.

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

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

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



Accounting and Budgeting Procedures

Accounting

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

Basis of Presentation - Fund Accounting

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

Basis of Accounting

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

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

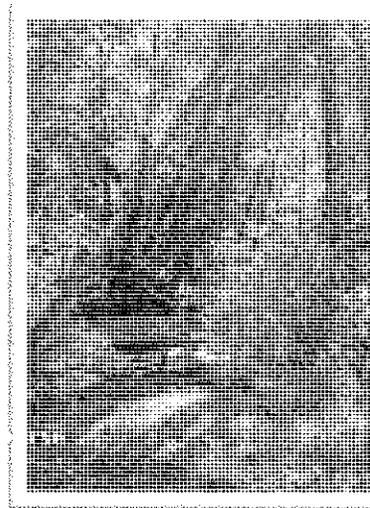
The **modified accrual** basis of accounting is the accrual basis adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, i.e., when the related funds become both "measurable" and "available"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

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

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

Budgets and Budgetary Accounting

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



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

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

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



2012 BUDGET CALENDAR

Scheduled	Tasks	Legal Deadlines, Requirements
Week of Sept. 19-23 City Administrator Finance Director	Meetings with Department Heads to review budget status and make required adjustments.	
Monday, September 26 Regular Council Meeting	Current year's Estimated Revenues to Council	1 st Monday in October
Thursday, September 29 City Clerk	Send notice to newspaper of Budget Workshop Meeting Dates – Wednesdays October 19, 26 & November 2, 9	Publish Wednesday, October 5 & 12
Thursday, September 29 City Clerk	Send notice to newspaper that Preliminary Budget is Filed with the City Clerk's Office on Friday, October 14	Publish Wednesday, October 5 & 12
Thursday, October 6 City Clerk	Send notice to newspaper for October 24 Public Hearing on Next Year's Revenue Sources and October 24 & November 14 Public Hearings on Setting the Property Tax Levy (<i>with estimated amount</i>)	Publish Wednesday, October 12 & 19
Friday October 14 Finance Director	Preliminary Budget , including the Budget Message, is filed with the City Clerk and available to the public	Sixty days (6 weeks) before year end
Thursday, October 20 City Clerk	Send notice to newspaper for <u>Second Public Hearing</u> on November 14 - Setting the Property Tax Levy (<i>with estimated amount</i>)	Publish Wednesday, Nov. 2 & 9
Thursday, October 20 City Clerk	Send notice to newspaper for Nov 14 and Nov 28 Public Hearing on the Preliminary Budget	Publish Wednesday, Nov. 2 & 9
Thursday, November 3 City Clerk	Send notice to newspaper for <u>Second Public Hearing</u> on November 28 on the Preliminary Budget	Publish Wednesday, November 16 & 23

BUDGET PROCESS AND ADOPTION		
Monday, October 24 Regular Council Meeting	<u>First</u> Public Hearing on next year's Revenue Sources and on Setting the Property Tax Levy <u>First</u> Reading of the Property Tax Levy Ordinance	Prior to voting on ordinance
Wednesday, October 19 1st Council Workshop 7pm	Budget Review – Overview, Council, Administration, Finance, Legal, Police & Fire, Municipal Court	
Wednesday, October 26 2nd Council Workshop 7pm	Budget Review - Library & Community Services, Outside Agencies, Parks, Expo Center, Community Development, Property Management, General Fund Subsidies	
Wed., November 2 3rd Council Workshop 7pm	Budget Review - Public Works, Capital & Significant Expenditures, Interfund Charges	
Monday, November 14 Regular Council Meeting	<u>Second & Final</u> Public Hearing on Setting the Property Tax Levy <u>Second & Final</u> Reading of Property Tax Levy Ordinance (<i>Due to King County Council & Assessor by 11/30</i>) <u>First</u> Public Hearing on Preliminary Budget (<i>Due 1st Monday in December</i>)	
Wed., November 9 4th Council Workshop 7pm	Budget Review - Citywide Summary, Review & Discussion	
Monday, November 28 Regular Council Meeting	<u>Second & Final</u> Public Hearing on Preliminary Budget <u>First</u> Reading of Budget Ordinance	November 30+
Monday, December 12 Regular Council Meeting	<u>Second</u> Reading/Adoption of Budget Ordinance	Prior to Year End

Revenue and Expenditure Categories

REVENUES:

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

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

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

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

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

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

Interfund Transfers: Contributions from one fund to another.

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

EXPENDITURES:

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

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

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

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

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

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

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

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

ORDINANCE NO. 2497

AN ORDINANCE OF THE CITY OF ENUMCLAW, KING COUNTY, WASHINGTON LEVYING THE GENERAL TAXES FOR THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2012, 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 2011 as set forth in the Mayor's Preliminary Budget; and

Whereas, the City Council of Enumclaw after hearing and after duly considering all relevant evidence and testimony presented, determined that the City requires a regular levy in the amount of \$1,341,472, which is a decrease of \$839,786 in property tax revenue from the previous year, and includes amounts resulting from the addition of new construction and improvements to property and any adjustments in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have occurred and refunds made, in order to discharge the expected expenses and obligations of the City and in its best interest.

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

Section 1: The property tax levy for collection in 2012 is \$1,341,472 which is a decrease of \$839,786 or 38% from the previous year. This amount is not greater than the amount the City could levy under RCW 84.545.092.

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

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

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

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

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

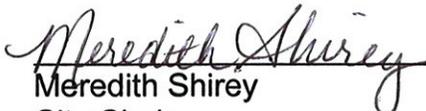
Section 5: This ordinance shall take effect and be in force on and after December 1, 2011 which date is more than five days from and after its passage, approval, and publication.



Mayor Liz Reynolds

Introduced: 10-24-2011
Passed: 11-28-2011
Approved: 11-29-2011
Published: 12-7-2011

ATTESTED:



Meredith Shirey
City Clerk

APPROVED AS TO FORM:



Michael J. Reynolds
City Attorney

Ordinance No.: 2497
Draft No.: 1
Draft Date: October 19, 2011
Ordinance Requested By: Finance Director
Page 2

Property Taxes and Enumclaw

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

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

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

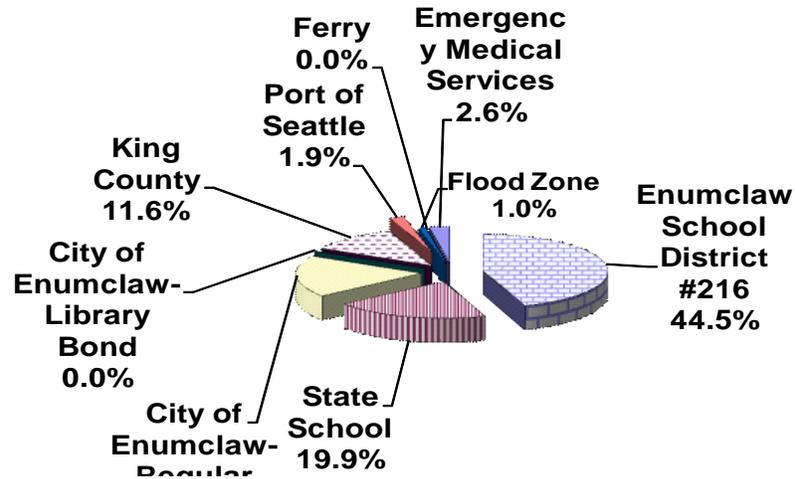
The City may levy up to \$3.60 per \$1,000 of assessed valuation for general governmental services. The 1% limitation may be exceeded by a "lid lift" if the levy is below the limit and is approved by a simple majority of the voters.

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

Property Tax Distribution

2011 Tax Rates Within The City Of Enumclaw
(In dollars per \$1,000 of assessed value)

Agency/Taxing District	Tax Rate	% Of Total
Enumclaw School District #216	\$5.12546	44.54%
State School	\$2.29481	19.94%
City of Enumclaw-Regular Levy	\$2.11115	18.35%
City of Enumclaw-Library Bond	\$0.00000	0.00%
King County	\$1.33816	11.63%
Port of Seattle	\$0.22366	1.94%
Flood Zone	\$0.10976	0.95%
Ferry	\$0.00360	0.03%
Emergency Medical Services	\$0.30000	2.61%
Total	\$11.50660	100.00%



	2012	2011
PY Levy Available to General Fund	\$2,061,258	\$1,846,743
Pool Levy	120,000	120,000
Fire Fighter Levy @ 9.3¢/\$1,000	0	97,994
New construction and adjustments	<u>56,142</u>	<u>46,796</u>
Regular Levy Base	2,237,400	2,160,125
1% increase and/or IPD	21,813	21,133
Banked Capacity for Fire fighters	0	0
Banked Capacity	<u>0</u>	<u>0</u>
Regular Levy Approved	2,259,213	2,181,258
Council Directed Rollback	<u>(917,741)</u>	<u>0</u>
Total Levy Request	\$1,341,472	\$2,181,258
Assessed Value	\$1,031,169,830	\$1,053,702,403
Regular levy rate/\$1,000	1.30101	2.07009
Total levy rate/\$1,000	1.30101	2.07009

City by Fund:

General Fund 001

Special Revenue Funds:

Contingency 101
Street 110
Lodging Tax 115
Library 120
State Growth Management – 2nd 130
State Growth Management – 1st 131
Cemetery 140
Seized Assets 150
Jail Administration Group 154
Drug Education & Enforcement 156
Impact/Mitigation Fee 158
Arts/Cultural Services 162
Enumclaw Pool 170
Property Management 180
Human Services/Senior Services 185
Enumclaw Golf Course 190

Debt Service Funds:

1998 Unlimited GO Refunding Bond 212
2003 Limited GO Bond 213
LID Debt Service 215
LID Guaranty 230

Capital Project Fund:

Welcome Center 310

Enterprise Funds:

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

Internal Service Funds:

Equipment Rental 520
Data Processing 530
Facilities Maintenance 535

Fiduciary Fund:

Schlotfeldt Library Endowment 621

Permanent Funds:

Cemetery Endowment 701
Lafromboise Memorial 722

City by Department:

City Council

General Fund Dept 010

Municipal Court

General Fund Dept 020

Administration

General Fund Dept 030
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

Finance

General Fund Dept 040
Debt Funds 212/213/215/230
Data Processing Fund 530

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 070
Impact & Mitigation Fund 158

Welcome Center Fund 310

Parks, Recreation & Cultural Services

General Fund Dept 080
Cemetery Fund 140
Cemetery Endowment Fund 701
Arts/Cultural Services Fund 162
Pool Fund 170
Golf Course Fund 190
Northwest Exposition Center Fund 490

Community Services

Library Fund 120
Schlotfeldt Library Endowment Fund 621
Lafromboise Memorial Fund 722
Human Services Fund 185

Fire

Fire/EMS Fund 160

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. 2502

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ENUMCLAW, WASHINGTON, ADOPTING THE ANNUAL OPERATING BUDGET FOR THE YEAR 2012, 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 14th and November 28nd, 2011, 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 2012 Operating Budget. The annual operating budget of the City of Enumclaw, Washington, for the year 2012, 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 2012 as set forth herein, are:

Ordinance No.: 2502
Draft No.: 1
Draft Date: November 14, 2011
Requested By: Finance Director

2012 Preliminary Budget

General Governmental Operating Funds	Beginning Reserves +	Revenues =	Funds Available -	Expenditure s =	Ending Reserve
General (001)	\$ 942,909	\$ 7,983,205	\$ 8,926,114	\$ 7,748,198	\$ 1,177,916
Special Revenue Funds					
Contingency (101)	313,471	500	313,971	-	313,971
Street (110)	53,247	945,253	998,500	954,518	43,982
Lodging Tax (115)	12,128	5,000	17,128	5,750	11,378
Library (120)	7,741	358,350	366,091	365,120	971
2nd 1/4% Real Estate Excise Tax (1	141,896	65,000	206,896	60,000	146,896
1st 1/4% Real Estate Excise Tax (1:	396,730	65,000	461,730	326,822	134,908
Cemetery (140)	29,434	-	29,434	5,000	24,434
Seized Assets (150)	20,469	26,020	46,489	15,000	31,489
Jail Administration Group (154)	91,795	100	91,895	-	91,895
Drug Ed & Enforcement (156)	26,634	4,000	30,634	1,000	29,634
Impact/Mitigation (158)	141,048	22,185	163,233	70,000	93,233
Arts (162)	4,531	30,000	34,531	30,263	4,268
Pool (170)	50,371	418,950	469,321	459,237	10,084
Property Management (180)	1,878,887	119,552	1,998,439	352,354	1,646,085
Human Services (185)	24,277	322,283	346,560	336,560	10,000
Golf Course (190)	818	468,000	468,818	468,089	729
Total Special Revenue Funds	3,193,477	2,850,193	6,043,670	3,449,713	2,593,957
Debt & Endowment Funds					
1998 Unlimited GO Refunding (212)	7,795	1,225	9,020	-	9,020
2003 Limited GO Redemption (213)	1,040	66,000	67,040	65,810	1,230
LID Debt Cole & Warner (215)	159,156	87,446	246,602	97,773	148,829
LID Guaranty (230)	107,337	-	107,337	-	107,337
Schlotfeldt Endow ment (621)	30,027	-	30,027	5,000	25,027
Lafromboise Memorial Trust (722)	119,604	-	119,604	5,000	114,604
Cemetery Endow ment (701)	414,481	3,600	418,081	-	418,081
Total Debt & Endowment Funds	839,440	158,271	997,711	173,583	824,128
Construction Funds					
Welcome Center Const (310)	349,217	-	349,217	349,217	-
Total Construction Funds	349,217	-	349,217	349,217	-
Enterprise Funds					
Water (410)	642,444	2,893,420	3,535,864	2,757,515	778,349
Wastewater (420)	730,776	3,995,496	4,726,272	4,400,412	325,860
Natural Gas (430)	1,426,973	4,985,100	6,412,073	4,708,111	1,703,962
Solid Waste (440)	217,248	1,885,100	2,102,348	1,836,997	265,351
Revenue Bond Fund (455)	1,021,657	1,211,179	2,232,836	1,201,813	1,031,023
Expo Center (490)	705,509	650,050	1,355,559	806,326	549,233
Total Enterprise Funds	4,744,607	15,620,345	20,364,952	15,711,173	4,653,779
Internal Service Funds					
Equipment Rental (520)	2,402,524	1,210,837	3,613,361	1,039,780	2,573,581
Data Processing (530)	104,957	640,085	745,042	674,435	70,607
Facilities (535)	352,423	639,074	991,497	634,976	356,521
Total Internal Service Funds	2,859,904	2,489,996	5,349,900	2,349,191	3,000,709
Total All City Funds	\$ 12,929,553	\$ 29,102,010	\$ 42,031,564	\$ 29,781,075	\$ 12,250,488

Ordinance No.: 2502

Draft No.: 1

Draft Date: November 14, 2011

Requested By: Finance Director

SECTION 3: Personnel Changes. This budget contains no provision for cost of living adjustment or merit increases for non-represented employees and no COLA for AFSCME employees. Positions in Parks, Media Services and Expo were reduced/re-allocated to improve staffing efficiencies and achieve needed cost savings.

SECTION 4: Reserve Policy Waived. Due to current economic conditions the Reserve Policy established with Resolution No. 1164 is hereby waived in the fiscal year 2011 for the Street, REET 1, REET 2, Golf Course and Facilities Funds.

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: 11-28-2011
PASSED: 12-12-2011
APPROVED: 12-13-2011
PUBLISHED: 12-28-2011

ATTESTED:



Meredith Shirey
City Clerk

APPROVED AS TO FORM:



Michael J. Reynolds
City Attorney

Ordinance No.: 2502
Draft No.: 1
Draft Date: November 14, 2011
Requested By: Finance Director

	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
General Fund				
Revenues				
Beginning Fund Balance	\$ 1,093,714	\$ 1,324,180	\$ 1,324,180	\$ 942,909
Taxes	6,161,787	6,219,288	6,171,288	5,399,372
Licenses & Permits	239,778	279,000	203,850	218,500
Intergovernmental	501,160	487,320	488,125	590,820
Charges for Services	304,000	322,695	276,710	265,048
Fines & Forfeitures	181,560	159,000	184,700	179,200
Interest, Rentals & Other	43,877	49,100	49,855	35,050
Transfers In & Interfunds	1,276,492	1,151,704	1,151,704	1,295,215
Total Revenues	8,708,654	8,668,107	8,526,232	7,983,205
Total Resources	9,802,368	9,992,287	9,850,412	8,926,114

Expenditures

Salaries	3,326,695	3,380,919	3,355,191	3,414,354
Personnel Benefits	1,264,716	1,461,024	1,477,363	1,418,524
Supplies	191,255	257,750	218,767	204,000
Services/Charges	851,583	970,687	1,030,689	1,052,314
Intgov't Svc/Taxes	70,618	112,589	113,581	30,000
Interfund Services	472,634	524,045	520,884	596,653
Transfers Out	2,253,000	1,981,628	2,171,628	921,353
Total Operating Expenditures	8,430,501	8,688,642	8,888,103	7,637,198
Capital & Project Expenditures	47,687	75,500	19,400	111,000
Total Expenditures	8,478,188	8,764,142	8,907,503	7,748,198

Available Ending Balance	642,960	526,274	225,081	471,029
Designated-Petty Cash	6,780	6,780	6,780	6,780
Designated-LEOFF One	-	-	-	80,251
Designated (8% Expenditures)	674,440	695,091	711,048	619,856
Ending Fund Balance	\$ 1,324,180	\$ 1,228,145	\$ 942,909	\$ 1,177,916

Contingency Fund

Revenues				
Beginning Fund Balance	\$ 312,184	\$ 312,971	\$ 312,971	\$ 313,471
Interest & Other	787	2,000	500	500
Total Resources	312,971	314,971	313,471	313,971
Ending Fund Balance	\$ 312,971	\$ 314,971	\$ 313,471	\$ 313,971

General Fund Significant Revenue Detail				Fund 001	
	2011	2012			
	Budget	Budget	Change	Change	
General Fund					
Beginning Fund Balance - Operating	\$ 1,324,180	\$ 942,909	\$ (381,271)		-28.8%
General Property Tax	2,181,258	1,341,472	\$ (839,786)		-38.5%
General Sales Tax	1,900,000	1,900,000	-		0.0%
Water Fund	232,000	226,000	(6,000)		-2.6%
Natural Gas Fund	252,800	252,800	-		0.0%
Wastewater Fund	320,000	314,000	(6,000)		-1.9%
Solid Waste Fund	153,000	145,600	(7,400)		-4.8%
Electric Utility Tax	541,780	575,000	33,220		6.1%
Telephone & Telegraph Utility Tax	373,450	390,000	16,550		4.4%
Total Utility Taxes	1,873,030	1,903,400	30,370		1.6%
Other Taxes	265,000	254,500	(10,500)		-4.0%
Total Taxes	6,219,288	5,399,372	(819,916)		-13.2%
Business Licenses/Franchise	151,000	151,000	-		0.0%
Permits	128,000	67,500	(60,500)		-47.3%
State Entitlements	152,200	125,500	(26,700)		-17.5%
Intergovt Room/Board Prisoners	225,000	235,000			
Grants & Other	111,120	230,320	119,200		107.3%
Intergovt Payments for Services	488,320	590,820	92,500		18.9%
General Government	25,200	15,000	(10,200)		-40.5%
Public Safety	51,030	49,950	(1,080)		-2.1%
Community Development	97,700	54,600	(43,100)		-44.1%
Parks And Recreation	148,765	145,500	(3,265)		-2.2%
Interfund General Services (detail below)	1,081,704	1,009,465	(72,239)		-6.7%
Total Charges For Services	1,404,399	1,274,515	(129,884)		-9.2%
Municipal Court Fines & Forfeitures	159,000	179,200	20,200		12.7%
Investment Interest	9,000	2,500	(6,500)		-72.2%
Other Interest	6,400	2,400	(4,000)		-62.5%
Rents/Leases/Concessions	26,300	22,500	(3,800)		-14.4%
Other Misc Revenue	6,400	7,650	1,250		19.5%
Total Misc Revenue	48,100	35,050	(13,050)		-27.1%
Transfers-In/Loan Repayment	70,000	285,750	215,750		308.2%
Total General Fund	\$ 9,992,287	\$ 8,926,116	\$ (1,076,171)		-10.8%

2010 General Fund Indirect Cost Allocation Plan (ICAP)				
Operating Fund Charges	Actual 2010	Budget		Op Expd**
		2011	2012	
Fire/EMS	191,718	205,527	40,000	2%
Property Management	253	41	201	0%
Pool			28,191	
Golf	2,793	47,204	34,435	9%
Water	292,407	229,344	251,054	1992%
Wastewater	227,420	210,218	237,667	57%
Natural Gas	169,359	166,859	193,787	5%
Solidwaste	171,016	166,497	175,321	10%
Exposition Center	56,915	56,014	48,808	7%
Total Expenditures	1,111,881	\$ 1,081,705	\$ 1,009,465	
General Fund Revenues				
Administration	473,027	477,151	400,544	86%
Finance	551,217	507,805	491,901	71%
Legal	87,636	96,748	117,020	73%
Total Revenues	\$ 1,111,880	\$ 1,081,704	\$ 1,009,465	77%

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

2012 General Fund Department Expenditure Budget by Type

Comparison by Department

Summary for General Fund Departments	2012 Budget								2011 Budget				2010 Actual	
	Salaries	Personnel Benefits	Supplies	Services	Govt & Transfers	Interfund	Projects & Capital	Ending Reserve	\$	%	\$	%	\$	%
001 General														
Council	27,300	2,320	700	1,000	-	-	-	-	31,320	0.4%	30,791	0.3%	29,724	0.3%
Municipal Court	131,492	47,145	3,800	225,450	-	19,758	-	-	427,645	4.8%	403,122	4.0%	377,762	3.9%
Administration	199,644	83,725	12,250	119,577	-	48,832	-	-	464,028	5.2%	496,000	5.0%	508,296	5.2%
Finance	396,102	176,432	7,500	31,118	30,000	47,836	-	-	688,988	7.7%	674,245	6.7%	641,470	6.5%
Legal	-	-	-	160,410	-	-	-	-	160,410	1.8%	160,410	1.6%	127,674	1.3%
Police	2,127,448	833,824	131,350	182,200	-	377,933	11,000	-	3,663,755	41.0%	3,591,988	35.9%	3,321,110	33.9%
Community Development	299,506	121,266	5,950	38,695	-	41,100	30,000	-	536,517	6.0%	486,579	4.9%	410,876	4.2%
Parks & Recreation	226,862	71,759	42,450	183,200	-	58,404	70,000	-	652,675	7.3%	567,936	5.7%	600,378	6.1%
Non-Departmental	6,000	82,053	-	110,664	921,353	2,790	-	1,177,916	2,300,776	25.8%	3,581,216	35.8%	3,785,078	38.6%
Total Dollars	3,414,354	1,418,524	204,000	1,052,314	951,353	596,653	111,000	1,177,916	8,926,114	100.0%	9,992,287	100.0%	9,802,368	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 and also hosts Maple Valley court services. The employees in the court implement services to the citizens of Enumclaw by providing access to justice for all and ensuring that all individuals are afforded due process of law as recognized by the Constitutions of the United States and the State of Washington.

PURPOSE

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

City Council Dept 010	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Expenditures				
Salaries	\$ 27,300	\$ 27,300	\$ 27,300	\$ 27,300
Personnel Benefits	2,268	2,291	2,298	2,320
Supplies	156	500	400	700
Services/Charges	-	500	-	500
Total Council Expenditures	<u>\$ 29,724</u>	<u>\$ 30,591</u>	<u>\$ 29,998</u>	<u>\$ 30,820</u>

Staffing in FTE's	7.00	7.00	7.00	7.00
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Municipal Court Dept 020	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Intergovernmental	\$ 85,374	\$ 100,000	\$ 110,000	\$ 110,000
Charges for Services	59,640	47,500	52,000	47,000
Fines & Forfeitures	181,560	159,000	184,700	179,200
Interest, Rentals & Other	1,700	1,500	1,593	1,550
Total Court Revenues	<u>\$ 328,274</u>	<u>\$ 308,000</u>	<u>\$ 348,293</u>	<u>\$ 337,750</u>

Expenditures				
Salaries	109,618	113,936	119,945	131,492
Personnel Benefits	42,068	43,481	44,864	47,145
Supplies	3,936	3,000	2,700	3,800
Services/Charges	206,178	227,650	214,452	225,450
Interfund Services	15,964	15,056	15,066	19,758
Operating Expenditures	<u>377,764</u>	<u>403,123</u>	<u>397,027</u>	<u>427,645</u>
Projects & Capital Outlay	-	-	-	-
Total Court Expenditures	<u>\$ 377,764</u>	<u>\$ 403,123</u>	<u>\$ 397,027</u>	<u>\$ 427,645</u>

Staffing in FTE's	2.20	2.20	2.20	2.20
Contracted Employees	3.00	3.00	3.00	3.00

City Administration & Clerks Office

General Fund 034

WHO

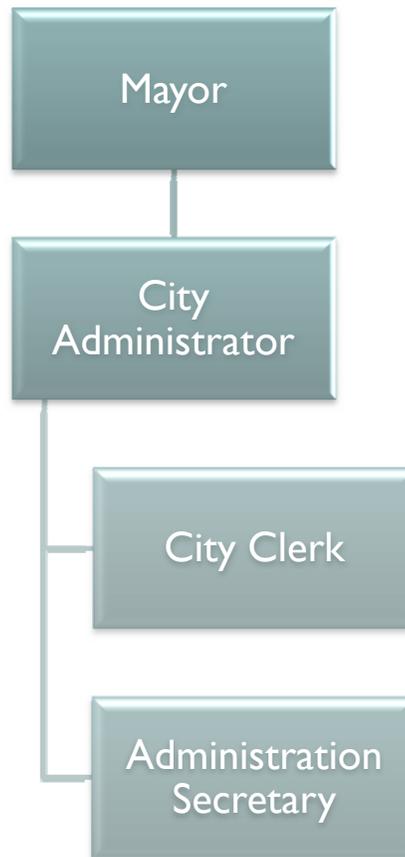
Under the direction of the City Administrator, the City Administration provides leadership and management of all departments, and ensures that city departments carry out the city's mission, plans, policies and guidelines as adopted by the Enumclaw City Council. Within the Administration Department are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

PURPOSE

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

STRATEGIC PRIORITIES

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



2011 Highlights

- ✓ AFSCME Union negotiations
- ✓ Police Guild contract negotiations
- ✓ Health Care Plan selection
- ✓ Library Funding Proposal
- ✓ Electronic scanning of City Council minutes, Ordinances and Resolutions to the City's Intranet.
- ✓ Field Lease with Enumclaw School District
- ✓ WWTP Bond

2012 Key Projects

- Welcome Center
- Centennial January 2013
- Library Funding cont.
- Maple Valley Court contract negotiations
- Personnel Policies and Guidelines
- Reorganization/Efficiencies.

Changes/Notes

- Note
-

Administration Department 030	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Franchise Fees	\$ 135,912	\$ 135,000	\$ 135,000	\$ 135,000
Interfund Charges	473,137	477,151	477,151	400,544
Interest & Other*	1,291	1,200	1,000	2,500
Project Revenues**	-	-	-	-
Total Administration Revenues	<u>\$ 610,340</u>	<u>\$ 613,351</u>	<u>\$ 613,151</u>	<u>\$ 538,044</u>
Expenditures				
Salaries	254,705	261,499	243,765	199,644
Personnel Benefits	77,786	84,513	91,047	83,725
Supplies	14,266	13,500	6,273	12,250
Services/Charges	115,120	96,850	109,505	119,577
Interfund Services	47,293	40,137	40,137	48,832
Operating Expenditures	<u>509,170</u>	<u>496,499</u>	<u>490,727</u>	<u>464,028</u>
Projects & Capital Outlay	-	-	-	-
Total Admin Expenditures	<u>\$ 509,170</u>	<u>\$ 496,499</u>	<u>\$ 490,727</u>	<u>\$ 464,028</u>
Staffing in FTE's	4.50	5.00	4.60	3.60

Finance Department General Fund Department 040

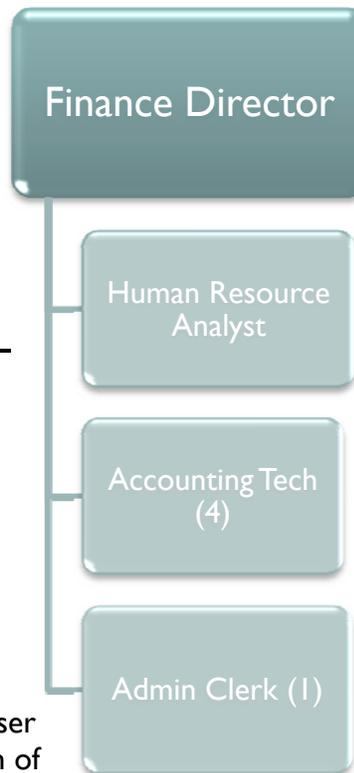
WHO

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

PURPOSE

Finance supports other departments and citizens by

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



2011 Highlights

- ✓ Implemented Special Assessment software in conjunction with the Y Bar S LID.
- ✓ Segregated the duties of Human Resources and Payroll processing to improve overall internal controls.

2012 Key Projects

- Implement pay by credit card via phone payment options for Utility Customers.

STRATEGIC PRIORITIES

- Provide a high level of customer service to all

Finance Department 040	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Charges for Services	\$ 19,500	\$ 25,000	\$ 16,000	\$ 15,000
Interfund Charges	551,310	507,805	507,805	491,900
Intergovernmental	<u>113</u>	<u>220</u>	<u>200</u>	<u>200</u>
Total Finance Revenues	<u>\$ 570,923</u>	<u>\$ 533,025</u>	<u>\$ 524,005</u>	<u>\$ 507,100</u>
Expenditures				
Salaries	381,137	391,915	391,013	396,102
Personnel Benefits	150,693	173,019	171,516	176,432
Supplies	7,711	10,000	5,058	7,500
Services/Charges	17,105	29,232	29,332	31,120
Intgov't Svc/Taxes	32,925	30,000	30,000	30,000
Interfund Services	<u>52,137</u>	<u>40,127</u>	<u>40,127</u>	<u>47,836</u>
Operating Expenditures	641,708	674,293	667,046	688,990
Project Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Finance Expenditures	<u>\$ 641,708</u>	<u>\$ 674,293</u>	<u>\$ 667,046</u>	<u>\$ 688,990</u>

Staffing in FTE's	8.00	7.00	7.00	7.00
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Legal	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Interfund Revenues	<u>\$ 87,445</u>	<u>\$ 96,748</u>	<u>\$ 96,748</u>	<u>\$ 117,020</u>
Expenditures				
Services/Charges	<u>127,673</u>	<u>160,410</u>	<u>160,410</u>	<u>160,410</u>
Total Legal Expenditures	<u>\$ 127,673</u>	<u>\$ 160,410</u>	<u>\$ 160,410</u>	<u>\$ 160,410</u>

Contracted Employees	1.00	1.00	1.00	1.25
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Police Department 06*

WHO

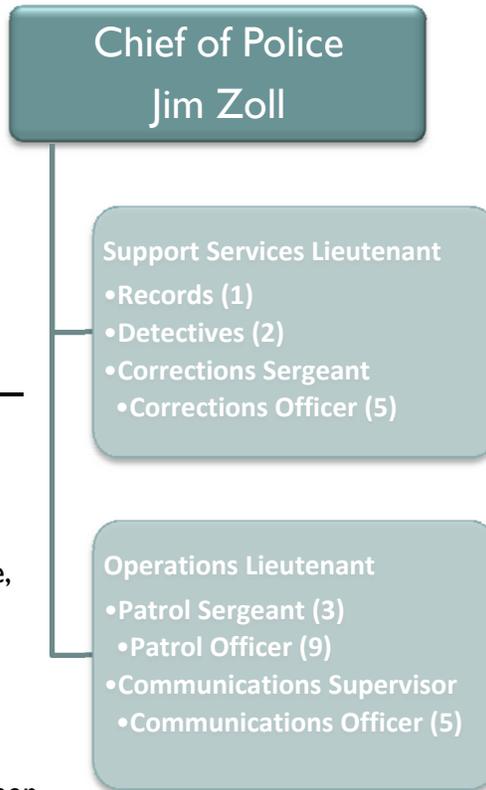
The Police Department provides 24-hour law enforcement support to the City of Enumclaw. With patrol, investigations, corrections, and communications staff the department operates as a Public Safety Answering Point (PSAP) for the Southeast King County area. The department operates a 25 bed 1-year corrections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

WHAT

Handling over 5,800 calls for service each year, communications staff dispatches Emergency 911 (E911) calls for Police, Fire, and Medical, monitors City gas alarms and after hour National Park Service. The Department operates a 1-year correctional facility which generated over \$230,000 in revenue for the City in 2010, in-part, due to contracting jail space to other municipalities.

LONG-TERM PRIORITIES

Department goals are to provide effective and professional law enforcement services to assist in preserving the communities well being. For 2012 and beyond, the department will continue providing professional public safety services and advance technology capability by implementing next generation E911 services such as advanced mapping and texting as they are implemented; improve records management with the CAD/RMS system, and advancing investigative support through technology devices and asset seizure programs.



2011 Highlights

- ✓ Completed Computer Aided Dispatch/ Records Management System (CAD/RMS) vendor selection and will begin implementation process.
- ✓ Completed Statewide Collision and Ticketing On-Line Reporting (SECTOR) integration in patrol vehicles.
- ✓ Policy and Procedure review and update.
- ✓ Complete process with Civil Service to fill vacant police officer position and administering promotion process to fill supervisor position.

2012 Key Projects

- VHF/UHF Radio Narrowbanding. FCC mandate to convert existing 25 kHz radio system to 12.5 kHz efficiency technology by Jan 1, 2013
- 800MHz Radio Rebanding. FCC implemented plan to change operational frequencies of 800 MHz systems "Nationwide" to another portion of frequency spectrum. This reduces current interference issues taking place.
- Full integration of CAD/RMS program for communications, patrol, investigations, and corrections staff to enable data entry and records management.

Police Department TOTAL All Divisions	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Licenses & Permits	2,512	2,500	2,500	2,500
Intergovernmental	414,601	382,000	372,500	480,620
Charges for Services	3,121	3,530	4,150	2,950
Interest & Other	4,077	3,300	13,300	5,000
	-	-	-	-
Total Police Revenues	\$ 424,311	\$ 391,330	\$ 392,450	\$ 491,070
Expenditures				
Regular Salary	1,954,058	1,941,326	1,938,772	2,013,948
Overtime & Temporary Labor	99,883	119,835	115,000	113,500
Personnel Benefits	724,088	786,082	794,287	833,824
Supplies	110,581	173,750	164,171	131,350
Services/Charges	170,536	231,900	226,607	182,200
Interfund Services	262,436	329,696	329,696	377,933
Operating Expenditures	3,321,582	3,582,589	3,568,533	3,652,755
Project & Capital Outlay	11,158	9,400	9,400	11,000
Total Police Expenditures	\$ 3,332,740	\$ 3,591,989	\$ 3,577,933	\$ 3,663,755
Staffing in FTE's	30.0	30.0	30.0	30.0

POLICE BY DIVISION

Police Administrative Services Division A	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Expenditures				
Regular Salary	\$ 89,521	\$ 93,531	\$ 91,249	\$ 91,249
Overtime & Temporary Labor	-	-	-	-
Personnel Benefits	25,616	28,463	27,827	27,891
Supplies	13,356	24,600	25,284	19,200
Services/Charges	76,134	106,300	101,764	80,950
Interfund Services	262,436	329,696	329,696	377,933
Capital Outlay	-	-	-	-
Total PD Admin Expenditures	\$ 467,063	\$ 582,590	\$ 575,820	\$ 597,223

Police Field Services Division B	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Expenditures				
Regular Salary	\$ 946,235	\$ 937,761	\$ 926,289	\$ 936,619
Overtime & Temporary Labor	37,039	60,000	60,000	60,000
Personnel Benefits	352,536	385,829	390,156	410,356
Supplies	31,875	54,100	53,500	34,750
Services/Charges	3,679	9,550	9,400	3,100
Total PD Field Services Expd	\$ 1,371,365	\$ 1,447,240	\$ 1,439,345	\$ 1,444,825

Police Investigative Services Division C	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Expenditures				
Regular Salary	\$ 302,441	\$ 292,468	\$ 295,331	\$ 290,904
Overtime & Temporary Labor	4,079	15,500	14,000	10,500
Personnel Benefits	107,900	115,007	114,483	106,085
Supplies	3,305	13,350	11,400	7,300
Services/Charges	3,785	6,950	6,200	5,700
Total PD Investigative Expd	\$ 421,510	\$ 443,275	\$ 441,414	\$ 420,489

Police Jail Services Division D	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Expenditures				
Regular Salary	\$ 354,614	\$ 358,546	\$ 368,247	\$ 362,262
Overtime & Temporary Labor	38,777	18,000	16,000	20,000
Personnel Benefits	143,808	164,355	167,327	166,590
Supplies	67,468	78,700	71,787	67,600
Services/Charges	9,457	32,150	31,123	24,130
Capital Outlay	-	-	-	-
Total PD Jail Services Expd	\$ 614,124	\$ 651,751	\$ 654,484	\$ 640,582

Police Dispatch Division E	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Expenditures				
Regular Salary	\$ 261,247	\$ 259,020	\$ 257,656	\$ 332,914
Overtime & Temporary Labor	19,988	26,335	25,000	23,000
Personnel Benefits	94,228	92,428	94,494	122,902
Supplies	(5,423)	3,000	2,200	2,500
Services/Charges	77,481	91,950	78,120	68,320
Capital Outlay	-	-	-	11,000
Total PD Dispatch Expd	\$ 447,521	\$ 472,733	\$ 457,470	\$ 560,636

Community Development

General Fund Departments 072,073

WHO

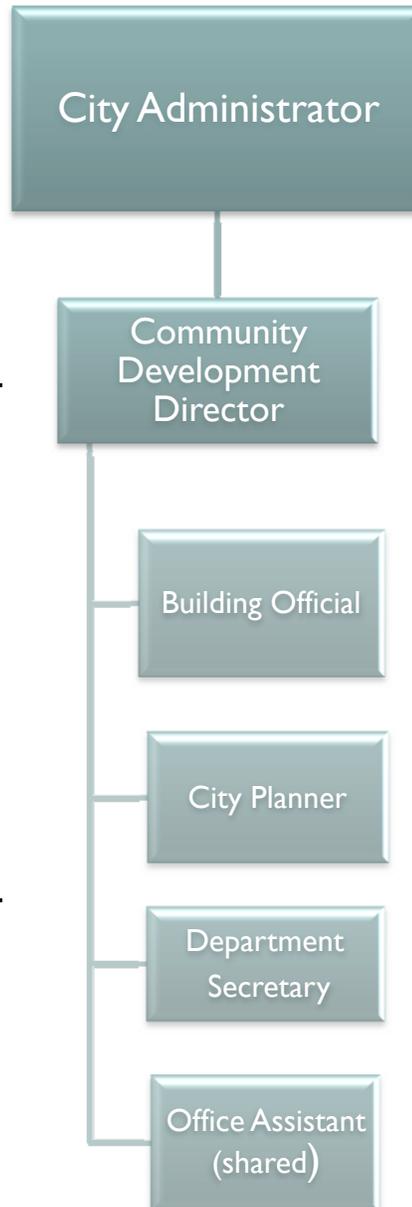
The employees in Community Development implement the long term vision provided by the City's Comprehensive Plan and Development Regulations. The Department reviews building and land use permits, processes business licenses, develops comprehensive plan amendments and updates, assists the public, and provides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



2011 Highlights

- ✓ New Shoreline Master Program
- ✓ Completed Abbott-Blick Lundeen, 268th Avenue Annexations
- ✓ 2011 Comprehensive Plan Amendments
- ✓ Big West Subarea Plan

2012 Key Projects

- Economic Development
- Park Plan Update
- Revise PUD Ordinance
- Wayfinding Entrance Sign
- Annexation Area Re-Addressing
- Christensen Clean-Up

Changes/Notes

- Note
-

Community Development All Divisions	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Building Permits	\$ 101,355	\$ 141,500	\$ 50,350	\$ 65,000
Planning Charges for Services	16,666	29,500	24,250	19,500
Building Charges for Services	56,233	68,200	31,622	35,100
Interest & Other/Business License	216	-	16,000	16,000
Total CD Revenues	<u>\$ 174,470</u>	<u>\$ 239,200</u>	<u>\$ 122,222</u>	<u>\$ 135,600</u>
Expenditures				
Salaries	253,681	289,000	292,787	299,506
Personnel Benefits	93,560	111,722	115,068	121,266
Supplies	6,303	5,950	4,350	5,950
Services/Charges	20,109	48,495	41,955	38,695
Interfund Services	<u>37,226</u>	<u>31,412</u>	<u>30,661</u>	<u>41,100</u>
Operating Expenditures	410,879	486,579	484,821	506,517
Project Expenditures (Detail below)	<u>35,021</u>	<u>26,101</u>	<u>10,000</u>	<u>30,000</u>
Total CD Expenditures	<u>\$ 445,900</u>	<u>\$ 512,680</u>	<u>\$ 494,821</u>	<u>\$ 536,517</u>

Projects/Capital Revenue & Expenditure Detail

Revenues				
482-Wayfinding	15,390	10,000	-	10,000
559-Shoreline Ecology Grant	<u>10,599</u>	<u>6,100</u>	<u>5,405</u>	-
Total Revenues	25,989	16,100	5,405	10,000
Expenditures				
482-Wayfinding	15,390	10,000	-	30,000
Tourism/Economic Development		10,000	10,000	-
559-Shoreline Master Program	<u>19,631</u>	<u>6,101</u>	-	-
Total Expenditures	35,021	26,101	10,000	30,000
Project Net	<u>\$ (9,032)</u>	<u>\$ (10,001)</u>	<u>\$ (4,595)</u>	<u>\$ (20,000)</u>

Staffing in FTE's	5.20	4.79	4.79	4.50
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Planning Division A	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Expenditures				
Salaries	\$ 181,177	\$ 212,764	\$ 216,551	\$ 223,270
Personnel Benefits	75,828	92,774	95,520	100,916
Supplies	3,326	3,250	2,400	3,250
Services/Charges	13,309	38,550	37,377	28,550
Interfund Services	<u>37,226</u>	<u>31,412</u>	<u>30,661</u>	<u>41,100</u>
Total Expenditures	<u>\$ 310,866</u>	<u>\$ 378,750</u>	<u>\$ 382,509</u>	<u>\$ 397,086</u>

Building Divison B	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Expenditures				
Salaries	\$ 72,504	\$ 76,236	\$ 76,236	\$ 76,236
Personnel Benefits	17,732	18,948	19,548	20,350
Supplies	2,977	2,700	1,950	2,700
Services/Charges	<u>6,800</u>	<u>9,945</u>	<u>4,578</u>	<u>10,145</u>
Total Expenditures	<u>\$ 100,013</u>	<u>\$ 107,829</u>	<u>\$ 102,312</u>	<u>\$ 109,431</u>

Parks and Recreation General Fund Departments 082 & 083

WHO

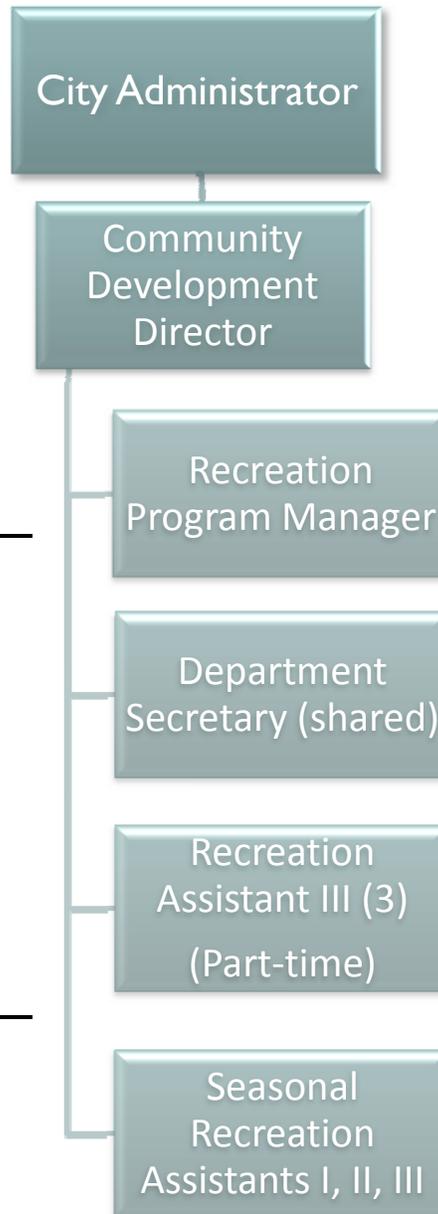
The Recreation Programming section of the Park and Recreation Department provides a variety of recreational programs to City Residents and the larger community. These programs include classes ranging from Judo to Art, sports camps, Camp Commotion, sports leagues and inclusive recreation. The section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

PURPOSE

- Provide a variety of recreational opportunities for the community
- Develop and implement park use policies, fees and scheduling priorities
- Guide the public process setting the Park and Recreation Plan

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



2011 Highlights

- ✓ Park and Recreation Plan Survey and Update
- ✓ Special Olympics and inclusive recreation
- ✓ Camp Commotion
- ✓ Football Field Use Policies and Fees

2012 Key Projects

- ✓ Complete Park Plan Update
- ✓ Implement high priority park improvements
- ✓ Add two play structures to parks

Changes/Notes

- ✓ Note
- ✓

Parks and Recreation General Fund Departments 082 & 083

WHO

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

PURPOSE

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

STRATEGIC PRIORITIES

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



2011 Highlights

- ✓ Aerification and fertilizing of Boise Sixplex grass
- ✓ Repair of sewage pump station controls at Boise Sixplex
- ✓ Replaced wind-damaged dugout cover at Boise Sixplex
- ✓ Installed new pitching rubbers at Boise Sixplex
- ✓ Repaired foundation of MacFarland Park shelter
- ✓ Added engineered wood chips and age-appropriate signs at MacFarland, Montgomery and Boise play structures
- ✓ Rehab of Montgomery Park shelter by scout project
- ✓ Remove of brush and blackberries along Foothills Trail for improved visibility and security

2012 Key Projects

- ✓ Develop improved scope of work for contracted parks maintenance
- ✓ Implement high priority park improvements
- ✓ Add two play structures to parks

Changes/Notes

- ✓ Parks Maintenance Worker hours are increased by 0.5 FTE and no longer split with Expo
- ✓ Remaining 0.2 FTE of Parks Maintenance Worker is assigned to pool

Parks & Recreation Dept All Divisions	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Charges for Services	\$ 148,606	\$ 148,765	\$ 151,209	\$ 145,500
Interest & Other	29,645	25,300	27,492	22,500
Project Revenues (Detail below)	-	-	-	-
Total Parks Revenues	<u>\$ 178,251</u>	<u>\$ 174,065</u>	<u>\$ 178,701</u>	<u>\$ 168,000</u>
Expenditures				
Salaries	\$ 240,312	\$ 230,108	\$ 220,609	\$ 226,862
Personnel Benefits	68,538	66,364	64,960	71,759
Supplies	43,350	50,750	35,815	42,450
Services/Charges	192,427	155,515	189,746	183,000
Interfund Services	55,553	65,297	65,197	57,752
Intgov't Svc/Taxes	136	-	693	652
Capital Outlay	-	-	-	-
Operating Expenditures	<u>600,316</u>	<u>568,034</u>	<u>577,020</u>	<u>582,475</u>
Project Expenditures (Detail below)	-	-	-	70,000
Total Parks Expenditures	<u>\$ 600,316</u>	<u>\$ 568,034</u>	<u>\$ 577,020</u>	<u>\$ 652,475</u>
Projects/Capital Expenditure Detail				
473 - Play Structures				70,000
Staffing in FTE's	2.40	2.70	2.70	2.50

Division A Recreation	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Expenditures				
Salaries	\$ 187,204	\$ 151,336	\$ 135,793	\$ 120,398
Personnel Benefits	56,931	49,703	45,721	40,813
Supplies	29,723	25,550	21,624	19,550
Services/Charges	105,175	56,115	89,402	84,950
Capital Outlays	-	-	-	-
Interfund Services	55,553	65,297	65,197	57,752
Total Recreation Expenditures	<u>\$ 434,586</u>	<u>\$ 348,001</u>	<u>\$ 357,737</u>	<u>\$ 323,463</u>

Division B Parks Grounds & Facilities Maint	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Expenditures				
Salaries	\$ 53,108	\$ 78,772	\$ 84,816	\$ 106,464
Personnel Benefits	11,607	16,661	19,239	30,946
Supplies	13,627	25,200	14,191	22,900
Services/Charges	87,252	99,400	100,344	98,050
Intgov't Svc/Taxes	136	-	693	652
Total Expenditures	<u>\$ 165,730</u>	<u>\$ 220,033</u>	<u>\$ 219,283</u>	<u>\$ 259,012</u>

Non Departmental Transfers & Other Governments	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Taxes	\$ 6,161,787	\$ 6,219,288	\$ 6,171,288	\$ 5,405,557
Interest and Miscellaneous	7,151	14,000	14,723	3,500
Transfers In (<i>detail below</i>)	<u>134,611</u>	<u>70,000</u>	<u>60,000</u>	<u>341,950</u>
Total Revenues	<u>\$ 6,303,549</u>	<u>\$ 6,303,288</u>	<u>\$ 6,246,011</u>	<u>\$ 5,751,007</u>
Expenditures				
Salary & Benefits	\$ 6,503	\$ 6,751	\$ 6,522	\$ 6,522
Supplies	0	100	0	0
Services/Charges	5,497	5,307	55,682	18,135
Outside Agencies	12,500	3,000	3,000	9,750
Intgov't Svc/Taxes	49,028	81,738	82,888	82,779
Transfers Out (<i>detail below</i>)	2,253,000	1,971,819	2,171,628	921,353
LEOFF 1 Medical/Salary	<u>105,213</u>	<u>192,801</u>	<u>192,801</u>	<u>82,053</u>
Total Expenditures	<u>\$ 2,431,741</u>	<u>\$ 2,261,516</u>	<u>\$ 2,512,521</u>	<u>\$ 1,120,592</u>
Transfers In Detail				
Transfers In				
Operating Transfers in	-	60,000	60,000	61,950
Transfer In - Reet/Impact Fees	15,390	10,000	-	80,000
Operating Revenues-Prop Mgmt Fund	<u>119,221</u>	-	-	-
Total Transfers In	<u>\$ 134,611</u>	<u>\$ 70,000</u>	<u>\$ 60,000</u>	<u>\$ 141,950</u>
Transfers Out Detail				
Transfers Out				
Street	\$ 365,000	\$ 359,000	\$ 359,000	\$ 414,820
Library	575,000	447,195	447,195	-
Fire/EMS	722,000	686,771	686,771	-
Arts	-	-	-	12,500
Pool	120,000	120,000	120,000	120,000
Human Services	405,000	292,853	292,853	308,033
Cole Street Bond	<u>66,000</u>	<u>66,000</u>	<u>65,809</u>	<u>66,000</u>
Total Transfers Out	<u>\$ 2,253,000</u>	<u>\$ 1,971,819</u>	<u>\$ 1,971,628</u>	<u>\$ 921,353</u>
Misc. Non-Departmental				
Expenditures				
Outside Agencies	\$ 12,500	\$ 3,000	\$ 3,000	\$ 9,750
Intgov't Svc/Taxes	49,028	81,738	82,888	82,779
Transfers Out (<i>see detail</i>)	2,253,000	1,971,819	1,971,628	921,353
LEOFF 1	<u>105,213</u>	<u>192,801</u>	<u>192,801</u>	<u>82,053</u>
Total Expenditures	<u>\$ 2,419,741</u>	<u>\$ 2,249,358</u>	<u>\$ 2,250,317</u>	<u>\$ 1,095,935</u>
Civil Service Division				
Expenditures				
Salary & Benefits	\$ 6,503	\$ 6,751	\$ 6,525	\$ 6,522
Supplies	-	100	-	-
Services/Charges	5,497	5,307	5,682	3,135
Interfund Services	<u>2,894</u>	<u>3,172</u>	<u>3,172</u>	<u>2,790</u>
Total Expenditures	<u>\$ 14,894</u>	<u>\$ 15,330</u>	<u>\$ 15,379</u>	<u>\$ 12,447</u>

Street Fund 110

WHO

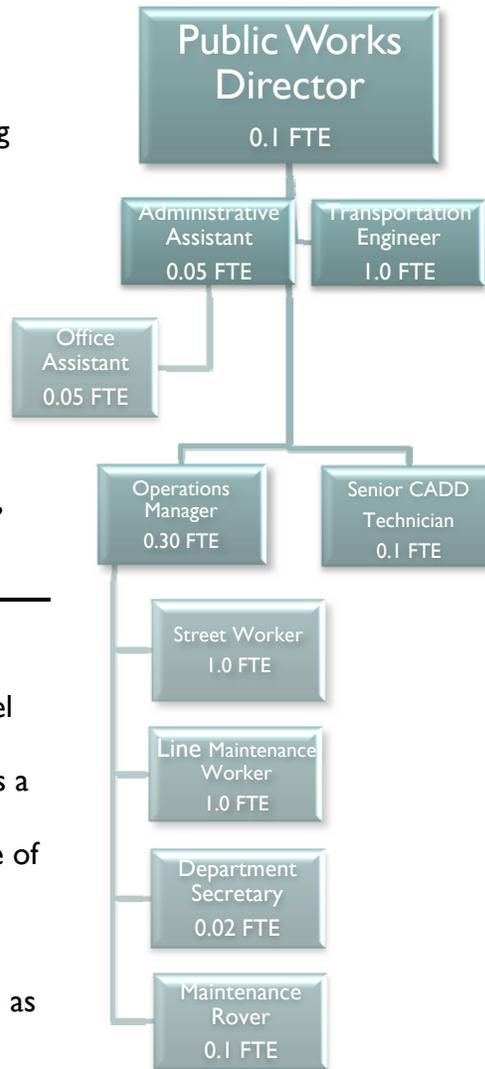
The Public Works Department is responsible for the operation and maintenance of public streets, alleys and storm drainage systems. The Engineering Division manages capital improvement projects, traffic control devices and performs development review of new street and storm sewer designs. The Operations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

PURPOSE

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

STRATEGIC PRIORITIES

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



2011 Highlights

- ✓ Completed the \$x.x M Garrett Street & Battersby Avenue Road Improvement Project
- ✓ Completed \$300,000 in pavement repair and overlay work
- ✓ Increased sweeping and roadside mowing with the addition of the Rover position.
- ✓ Assumed xx lane miles of street maintenance from new annexations

2012 Key Projects

- No capital projects are planned for 2012
- Staff applied for a grant to construct sidewalks along Semanski Street near Enumclaw High School

Changes/Notes

- The addition of a Rover position in the 2011 budget has enabled the division to increase the service levels in streetsweeping and roadside mowing.
- State-shared fuel tax revenue continues its slow decline.
- For several years the street fund has used excess fund balance to subsidize operations. This fund balance has been depleted and 2012 represents the first year of the true level of support needed from the General Fund.

Street Fund 110	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 173,775	\$ 128,411	\$ 128,411	\$ 53,247
Licenses & Permits	2,210	1,500	2,000	1,500
Motor Vehicle Fuel Tax	248,220	246,000	231,000	235,000
Charges for Services	11,309	6,000	10,420	6,000
Interest & Other	2,999	1,500	12,696	500
Transfers-General Fund	365,000	359,000	559,000	414,820
Grants	135,398	1,823,553	1,288,656	227,433
Transfer In-707 Garrett St Fund 158	32,000	394,000	363,491	-
Transfers In-REET Funds 130/131	283,197	326,219	382,219	60,000
STP Channelization Grant	-	168,000	95,136	-
Total Street Revenues	\$ 1,254,109	\$ 3,454,183	\$ 3,073,029	\$ 998,500

Expenditures

Salaries	241,028	243,685	237,615	240,764
Personnel Benefits	76,608	84,591	90,077	95,847
Supplies	42,057	27,150	40,224	37,450
Street Lighting	144,909	135,000	135,000	135,000
Services/Charges	35,697	10,750	14,524	12,200
Intgov't Svc/Taxes	18,512	28,700	30,623	30,700
Interfund Services	63,339	123,824	123,824	118,147

Operating Expenditures

	622,150	653,700	671,887	670,108
Projects & Capital Outlay <i>(Detail below)</i>	435,274	2,738,844	2,308,983	-
Interfund Loan Repayment	28,774	-	1,500	247,352
Debt Service	39,500	37,412	37,412	37,058

Total Street Expenditures

	\$ 1,125,698	\$ 3,429,956	\$ 3,019,782	\$ 954,518
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Reserve Goal

Available	\$ 4,561	\$ (3,481)	\$ 24,047	\$ 16,191	-
Designated-O & M @ 4%	30,000	25,508	27,000	26,804	26,804
Designated-Open Space/Transport	85,850	-	-	-	-
Reserved-Paths & Trails	8,000	2,200	2,200	987	987
Ending Fund Balance	\$ 128,411	\$ 24,227	\$ 53,247	\$ 43,982	\$ 27,791

Projects & Capital Outlay Detail

Road/Str Construction-Drainage	-	15,100	18,907	-
705 SR 410 Channelization	-	194,219	120,130	-
700 Pavement Mgt System	283,197	300,000	356,140	-
707 Garrett St/Griffin to Battersby	152,077	2,229,525	1,813,806	-
Total Expenditures	\$ 435,274	\$ 2,738,844	\$ 2,308,983	\$ -

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

Purpose

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

Lodging Tax Fund 115	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance		\$ 6,128	\$ 6,128	\$ 12,128
Hotel/Motel Tax	6,128	4,600	6,000	5,000
Interest & Other	-	-	-	-
Total Revenues	<u>6,128</u>	<u>4,600</u>	<u>6,000</u>	<u>5,000</u>
Total Resources	<u>\$ 6,128</u>	<u>\$ 10,728</u>	<u>\$ 12,128</u>	<u>\$ 17,128</u>
Expenditures				
	0			
Transfer out - General Fund	-	-	-	5,750
Operating Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,750</u>
Ending Fund Balance	<u>\$ 6,128</u>	<u>\$ 10,728</u>	<u>\$ 12,128</u>	<u>\$ 11,378</u>

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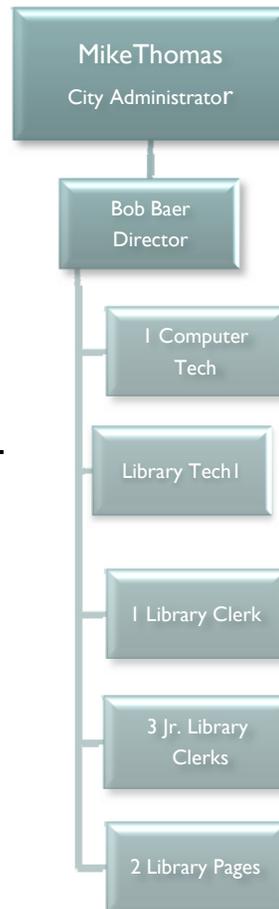
The staff of the Enumclaw Public Library has provided public library service to the Enumclaw community for 90 years. The Library provides a wide variety of services for the community including: Books – Periodicals - Audio-Books – DVD’s -Online Databases – Inter-Library Loan - Children’s Programs - Public Internet & Computer Access – EBooks - EAudio Books – Free Wi-Fi – Local history collection – Outreach to assisted living facilities.

PURPOSE

The primary responsibility of the Enumclaw Public Library is to acquire, organize, circulate, and maintain collections of books, non-print materials, and information which meet the needs and interests of the Enumclaw community and surrounding region. The library also serves as a cornerstone for knowledge, Ideas, culture, and leisure time pursuits through its program of activities including exhibits, educational programs, and internet & public access computers.

STRATEGIC PRIORITIES

Continue to provide public library service while the future operation of the the library remains an issue.



2011 Highlights

- ✓ Donations from the Friends' of the Library & Enumclaw Rotary to purchase new books
- ✓ Cross use study with King County Library System
- ✓ Summer Reading Program
- ✓ Satterberg grant to loan e-readers to the public
- ✓ Upgrade library automation system software

2012 Key Projects

- 90th anniversary of the library
- Digitize historical photographs

Community Services Library - Fund 120	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 16,114	\$ 14,461	\$ 14,461	\$ 7,741
Charges for Services	604	600	700	600
Fines & Forfeitures	10,317	9,200	7,024	7,000
Donations, Interest & Other	3,195	12,000	11,965	750
Transfer-Property Mgt Fund 180	<u>575,000</u>	<u>447,195</u>	<u>447,195</u>	<u>350,000</u>
Operating Revenues	589,116	468,995	466,884	358,350
Project Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	589,116	468,995	466,884	358,350
Total Resources	<u>\$ 605,230</u>	<u>\$ 483,456</u>	<u>\$ 481,345</u>	<u>\$ 366,091</u>
Expenditures				
Salaries	268,483	229,549	227,381	144,468
Personnel Benefits	108,163	96,036	97,582	66,528
Supplies	61,658	21,000	18,465	14,800
Services/Charges	49,006	57,200	50,475	34,750
Intgov't Svc/Taxes	17	-	34	-
Interfund Services	<u>103,331</u>	<u>79,667</u>	<u>79,667</u>	<u>104,574</u>
Total Expenditures	<u>\$ 590,658</u>	<u>\$ 483,452</u>	<u>\$ 473,604</u>	<u>\$ 365,120</u>
Ending Fund Balance	<u>\$ 14,572</u>	<u>\$ 4</u>	<u>\$ 7,741</u>	<u>\$ 971</u>

Staffing in FTE's	5.95	5.05	5.05	3.85
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Schlotfeldt Endowment Fund 621	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 19,084	\$ 25,992	\$ 25,992	\$ 30,027
Interest & Other	<u>7,247</u>	<u>125</u>	<u>4,535</u>	<u>-</u>
Total Revenues	7,247	125	4,535	-
Total Resources	<u>\$ 26,331</u>	<u>\$ 26,117</u>	<u>\$ 30,527</u>	<u>\$ 30,027</u>
Expenditures				
Supplies	<u>272</u>	<u>500</u>	<u>500</u>	<u>5,000</u>
Operating Expenditures	272	500	500	5,000
Ending Fund Balance	<u>\$ 26,059</u>	<u>\$ 25,617</u>	<u>\$ 30,027</u>	<u>\$ 25,027</u>

Lafromboise Memorial Fund 722	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 142,579	\$ 130,354	\$ 130,354	\$ 119,604
Interest & Other	<u>933</u>	<u>650</u>	<u>250</u>	<u>-</u>
Total Revenues	933	650	250	-
Total Resources	<u>\$ 143,512</u>	<u>\$ 131,004</u>	<u>\$ 130,604</u>	<u>\$ 119,604</u>
Expenditures				
Services/Charges	<u>12,653</u>	<u>2,000</u>	<u>11,000</u>	<u>5,000</u>
Operating Expenditures	12,653	2,000	11,000	5,000
Ending Fund Balance	<u>\$ 130,859</u>	<u>\$ 129,004</u>	<u>\$ 119,604</u>	<u>\$ 114,604</u>

REET Funds Funds 130 & 131

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

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

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

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

the capital facilities plan section of the comprehensive plan. See RCW 82.46.010.



Warner Avenue

Real Estate Excise Tax-2nd Fund 130	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012	
Revenues					
Beginning Fund Balance	\$ 708,498	\$ 467,990	\$ 467,990	\$ 141,896	
Taxes	89,649	100,000	55,000	65,000	
Interest & Other	<u>4,040</u>	<u>4,500</u>	<u>1,125</u>	<u>-</u>	
Total Revenues	93,689	104,500	56,125	65,000	
Total Resources	<u>\$ 802,187</u>	<u>\$ 572,490</u>	<u>\$ 524,115</u>	<u>\$ 206,896</u>	
Expenditures					
Transfer Out - 190 Golf Course	51,000	-	-		
Transfer Out - 110 Street				60,000	
Transfer-700 Pavement Mgt, Fund 110	283,197	300,000	356,000	-	
Transfer-705 410 Channelization, Fund 110	<u>-</u>	<u>26,219</u>	<u>26,219</u>	<u>-</u>	
Operating Expenditures	<u>\$ 334,197</u>	<u>\$ 326,219</u>	<u>\$ 382,219</u>	<u>\$ 60,000</u>	
					Reserve Goal
Available	267,990	16,271	(88,104)	(83,104)	-
Designated	<u>200,000</u>	<u>230,000</u>	<u>230,000</u>	<u>230,000</u>	<u>230,000</u>
Ending Fund Balance	<u>\$ 467,990</u>	<u>\$ 246,271</u>	<u>\$ 141,896</u>	<u>\$ 146,896</u>	<u>\$ 230,000</u>

Real Estate Excise Tax-1st Fund 131	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012	
Revenues					
Beginning Fund Balance	\$ 356,420	\$ 399,008	\$ 399,008	\$ 396,730	
Taxes	89,649	100,000	55,000	65,000	
Interest & Other	<u>729</u>	<u>3,600</u>	<u>900</u>	<u>-</u>	
Total Revenues	90,378	103,600	55,900	65,000	
Total Resources	\$ 446,798	\$ 502,608	\$ 454,908	\$ 461,730	
Expenditures					
Transfer - 535 Roof Repair				50,000	
Transfer - 190 Golf Fund			31,000	44,000	
Transfer-392 Fire Station, Fund 160	32,400	-	-	-	
Transfer - Fund 530 CAD/RMS		250,000	27,178	222,822	
Transfer-482 General Fund, Fund 001	<u>15,390</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	
Operating Expenditures	<u>\$ 47,790</u>	<u>\$ 260,000</u>	<u>\$ 58,178</u>	<u>\$ 326,822</u>	
					Reserve Goal
Available	199,008	242,608	166,730	(95,092)	-
Designated	<u>200,000</u>	<u>-</u>	<u>230,000</u>	<u>230,000</u>	<u>230,000</u>
Ending Fund Balance	<u>\$ 399,008</u>	<u>\$ 242,608</u>	<u>\$ 396,730</u>	<u>\$ 134,908</u>	<u>\$ 230,000</u>

Cemetery Funds Funds 140 & 701

140-Cemetery Fund

Purpose – The City contracts out the operation of the Cemetery.

701-Cemetery Endowment Fund

Purpose – Support the long-term maintenance of the cemetery; authorized to fund the construction of a mausoleum. A percentage of cemetery lot sales and investment earnings provide revenues.

Cemetery Fund 140	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 42,816	\$ 31,050	\$ 31,050	\$ 29,434
Charges for Services	1,615	-	(1,200)	-
Interest & Other	101	-	35	-
Total Revenues	<u>1,716</u>	<u>-</u>	<u>(1,165)</u>	<u>-</u>
Total Resources	<u>\$ 44,532</u>	<u>\$ 31,050</u>	<u>\$ 29,885</u>	<u>\$ 29,434</u>
Expenditures				
Services/Charges	<u>13,482</u>	<u>5,000</u>	<u>451</u>	<u>5,000</u>
Total Expenditures	<u>\$ 13,482</u>	<u>\$ 5,000</u>	<u>\$ 451</u>	<u>\$ 5,000</u>
Available	31,050	26,050	29,434	24,434
Designated-O & M @ 8%				
Equipment Reserve				
Ending Fund Balance	<u>\$ 31,050</u>	<u>\$ 26,050</u>	<u>\$ 29,434</u>	<u>\$ 24,434</u>

Cemetery Endowment Fund 701	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 407,582	\$ 410,881	\$ 410,881	\$ 414,481
Charges for Services	2,309	3,000	3,000	3,000
Interest & Other	990	2,500	600	600
Total Revenues	<u>3,299</u>	<u>5,500</u>	<u>3,600</u>	<u>3,600</u>
Total Resources	<u>\$ 410,881</u>	<u>\$ 416,381</u>	<u>\$ 414,481</u>	<u>\$ 418,081</u>
Expenditures				
Interfund Transfers	-	-	-	-
Total Operating Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ 410,881</u>	<u>\$ 416,381</u>	<u>\$ 414,481</u>	<u>\$ 418,081</u>

Police Special Funds *Fund 150, 154, 156*

FUND 150 – SEIZED ASSETS FUND

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

FUND 154 – JAIL ADMINISTRATIVE GROUP (JAG) FUND

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

FUND 156 – DRUG EDUCATION & ENFORCEMENT

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



Seized Assets Fund 150	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 27,656	\$ 16,244	\$ 16,244	\$ 20,469
Share of Federally Foreited Property	1,086	485	-	1,000
Confiscated Property Sales	17,683	16,000	20,000	25,000
Interest & Other	55	75	25	20
Total Revenues	18,824	16,560	20,025	26,020
Total Resources	<u>\$ 46,480</u>	<u>\$ 32,804</u>	<u>\$ 36,269</u>	<u>\$ 46,489</u>
Expenditures				
Supplies	11,747	18,000	6,000	10,000
Services/Charges	16,903	8,500	8,500	5,000
Intgov't Svc/Taxes	1,586	-	1,300	-
Operating Expenditures	30,236	26,500	15,800	15,000
Ending Fund Balance	<u>\$ 16,244</u>	<u>\$ 6,304</u>	<u>\$ 20,469</u>	<u>\$ 31,489</u>

Jail Administration Group Fund 154	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 91,440	\$ 91,670	\$ 91,670	\$ 91,795
Intergovernmental Revenue	-	-	-	-
Interest & Other	230	500	125	100
Total Revenues	230	500	125	100
Total Resources	<u>\$ 91,670</u>	<u>\$ 92,170</u>	<u>\$ 91,795</u>	<u>\$ 91,895</u>
Expenditures	-	-	-	-
Ending Fund Balance	<u>\$ 91,670</u>	<u>\$ 92,170</u>	<u>\$ 91,795</u>	<u>\$ 91,895</u>

Drug Education & Enforcement Fund 156	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 18,051	\$ 22,589	\$ 22,589	\$ 26,634
Fines & Forfeitures	3,805	2,600	4,000	-
Interest & Other	733	1,175	45	-
Total Revenues	4,538	3,775	4,045	-
Total Resources	<u>\$ 22,589</u>	<u>\$ 26,364</u>	<u>\$ 26,634</u>	<u>\$ 26,634</u>
Expenditures				
Supplies	-	3,000	-	-
Capital Outlay	-	-	-	-
Operating Expenditures	-	3,000	-	-
Ending Fund Balance	<u>\$ 22,589</u>	<u>\$ 23,364</u>	<u>\$ 26,634</u>	<u>\$ 26,634</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 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 469,889	\$ 526,709	\$ 526,709	\$ 141,048
Charges for Services	103,650	41,460	26,239	22,185
Interest & Other	<u>1,118</u>	<u>3,150</u>	<u>850</u>	<u>-</u>
Total Revenues	104,768	44,610	27,089	22,185
Total Resources	<u>\$ 574,657</u>	<u>\$ 571,319</u>	<u>\$ 553,798</u>	<u>\$ 163,233</u>
Expenditures				
Capital Outlay	<u>47,948</u>	<u>428,698</u>	<u>412,750</u>	<u>70,000</u>
Operating Expenditures	47,948	428,698	412,750	70,000
Ending Fund Balance	<u>\$ 526,709</u>	<u>\$ 142,621</u>	<u>\$ 141,048</u>	<u>\$ 93,233</u>

Parks Mitigation Detail - 451				
Revenues				
Beginning Fund Balance	\$ 107,737	\$ 138,090	\$ 138,090	\$ 126,729
Charges for Services	30,225	12,090	7,239	7,500
Interest & Other	<u>128</u>	<u>400</u>	<u>150</u>	<u>-</u>
Total Revenues	30,353	12,490	7,389	7,500
Total Resources	<u>\$ 138,090</u>	<u>\$ 150,580</u>	<u>\$ 145,479</u>	<u>\$ 134,229</u>
Expenditures				
Transfer Out	<u>-</u>	<u>18,750</u>	<u>18,750</u>	<u>70,000</u>
Ending Fund Balance	<u>\$ 138,090</u>	<u>\$ 131,830</u>	<u>\$ 126,729</u>	<u>\$ 64,229</u>

CD Wetlands Mitigation Detail - 551				
Revenues				
Beginning Fund Balance	\$ 15,448	\$ (381)	\$ (381)	\$ (306)
Charges for Services	-	-	-	-
Interest & Other	<u>119</u>	<u>250</u>	<u>75</u>	<u>-</u>
Total Revenues	119	250	75	-
Total Resources	<u>\$ 15,567</u>	<u>\$ (131)</u>	<u>\$ (306)</u>	<u>\$ (306)</u>
Expenditures				
Capital Outlay-557 Newuakum	<u>15,948</u>	<u>15,948</u>	<u>-</u>	<u>-</u>
Operating Expenditures	15,948	15,948	-	-
Ending Fund Balance	<u>\$ (381)</u>	<u>\$ (16,079)</u>	<u>\$ (306)</u>	<u>\$ (306)</u>

Street Mitigation Detail - 651				
Revenues				
Beginning Fund Balance	\$ 346,704	\$ 389,000	\$ 389,000	\$ 14,625
Charges for Services	73,425	29,370	19,000	14,685
Interest & Other	<u>871</u>	<u>2,500</u>	<u>625</u>	<u>-</u>
Total Revenues	74,296	31,870	19,625	14,685
Total Resources	<u>\$ 421,000</u>	<u>\$ 420,870</u>	<u>\$ 408,625</u>	<u>\$ 29,310</u>
Expenditures				
Transfer to Fund 110-707 Garrett St	<u>32,000</u>	<u>394,000</u>	<u>394,000</u>	<u>-</u>
Operating Expenditures	32,000	394,000	394,000	-
Ending Fund Balance	<u>\$ 389,000</u>	<u>\$ 26,870</u>	<u>\$ 14,625</u>	<u>\$ 29,310</u>

*Art
Fund 162*

PURPOSE

Special programs and services supported by the Arts Commission to promote the performing, visual and other arts and service.

Arts Fund 162	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 16,779	\$ 3,973	\$ 3,973	\$ 4,531
Intergov't/Grants	30,000	30,000	25,570	12,500
Donations, Interest & Other	7,985	8,000	5,000	5,000
Interfund Loan		10,000	10,000	
Transfers-General Fund 001	-		-	12,500
Total Revenues	<u>37,985</u>	<u>48,000</u>	<u>40,570</u>	<u>30,000</u>
Total Resources	<u>\$ 54,764</u>	<u>\$ 51,973</u>	<u>\$ 44,543</u>	<u>\$ 34,531</u>
Expenditures				
Salaries	24,834	18,720	21,966	18,720
Personnel Benefits	2,069	1,474	1,917	1,637
Supplies	70	500	100	100
Services/Charges	22,765	9,750	5,123	5,150
Interfund Services	<u>1,053</u>	<u>906</u>	<u>906</u>	<u>4,656</u>
Operating Expenditures	<u>50,791</u>	<u>31,350</u>	<u>30,012</u>	<u>30,263</u>
Interfund Loan Repayment	-	10,000	10,000	-
Total Expenditures	<u>\$ 50,791</u>	<u>\$ 41,350</u>	<u>\$ 40,012</u>	<u>\$ 30,263</u>
Ending Fund Balance	<u>\$ 3,973</u>	<u>\$ 10,623</u>	<u>\$ 4,531</u>	<u>\$ 4,268</u>
Staffing/Contract in FTE's	1.00	0.34	0.50	0.34

Aquatics Center Fund 170

WHO

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

PURPOSE

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

STRATEGIC PRIORITIES

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



2011 Highlights

- ✓ Upgraded HVAC Control System
- ✓ Replaced Chemical control system
- ✓ Implemented new chemical treatment program
- ✓ Finalized VGB compliance work
- ✓ Replaced circulation pump
- ✓ Replaced DE filters in surge tank
- ✓ Implemented online swim lesson registration

2012 Key Projects

- ✓ Puget Sound Energy grant for Variable Frequency Drive to maintain long term healthy pump life
- ✓ Obtain PSE grant to replace in-pool lighting
- ✓ Research Bulkhead repair/replacement

Changes/Notes

- Note
-

Pool Fund 170	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 189,431	\$ 113,422	\$ 113,422	\$ 50,371
Charges for Services	225,032	235,500	234,300	237,700
Rentals	74,927	72,500	48,077	61,000
Donations, Interest & Other	1,369	1,500	250	250
Transfer-Property Tax, Fund 001	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>
Total Revenues	421,328	429,500	402,627	418,950
Total Resources	<u>\$ 610,759</u>	<u>\$ 542,922</u>	<u>\$ 516,049</u>	<u>\$ 469,321</u>
Expenditures				
Salaries	164,573	174,228	169,286	181,625
Personnel Benefits	34,055	11,476	39,571	42,448
Supplies	32,523	36,000	23,950	29,900
Services/Charges*	146,880	151,850	154,960	151,300
Intgov't Svc/Charges	578	1,100	1,000	1,000
Interfund Services	<u>16,977</u>	<u>15,681</u>	<u>15,981</u>	<u>47,964</u>
Operating Expenditures	395,586	390,335	404,748	454,237
Projects & Capital Outlay**	<u>101,751</u>	<u>59,215</u>	<u>60,930</u>	<u>5,000</u>
Total Expenditures	<u>\$ 497,337</u>	<u>\$ 449,550</u>	<u>\$ 465,678</u>	<u>\$ 459,237</u>
Available for Capital Projects	-	-	-	-
Restricted for Emergencies	-	-	-	-
Ending Fund Balance	<u>\$ 113,422</u>	<u>\$ 93,372</u>	<u>\$ 50,371</u>	<u>\$ 10,084</u>
Projects & Capital Outlay Detail				
Expenditures**				
Roof & Lighting Replacement	101,751	-	-	-
Building Improvements		55,500	55,500	
Equipment				5,000
Drain Cover Replacement Carry-over	-	<u>3,715</u>	<u>5,430</u>	-
Total Expenditures	<u>\$ 101,751</u>	<u>\$ 59,215</u>	<u>\$ 60,930</u>	<u>\$ 5,000</u>
Staffing in FTE's	1.35	0.75	1.25	1.25

*Property Management
Fund 180*

PURPOSE

Facilitate the acquisition, development and maintenance/management of property acquired from Burlington Northern. Enabling Ordinance 1424 allows other property acquisition as well as general operations expenditures.

Property Management Fund 180	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012	
Revenues					
Beginning Fund Balance	\$ 1,799,812	\$ 1,606,708	\$ 1,606,708	\$ 1,878,887	
Taxes	25,042	32,700	18,500	13,500	
Rentals	60,699	60,700	60,700	56,200	
Interest & Other	15,204	10,000	6,441	3,627	
Interfund Loan Repayment	<u>28,775</u>	<u>39,872</u>	<u>250,000</u>	<u>46,225</u>	
Total Revenues	129,720	143,272	335,641	119,552	
Total Resources	<u>\$ 1,929,532</u>	<u>\$ 1,749,980</u>	<u>\$ 1,942,349</u>	<u>\$ 1,998,439</u>	
Expenditures					
Services	10,603	3,462	3,462	2,354	
Transfer- Human Services	45,000	-	-	-	
Transfer-General Fund	119,221	60,000	60,000	-	
Transfer-Library	-	-	-	350,000	
Transfer-160 Fire Third Shift	<u>148,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Operating Expenditures	<u>\$ 322,824</u>	<u>\$ 63,462</u>	<u>\$ 63,462</u>	<u>\$ 352,354</u>	
					Reserve Goal
Available	1,576,359	1,593,051	1,775,608	1,534,706	-
Designated-O&M @ 50% of rentals	30,350	30,000	30,000	28,100	28,100
Restricted KC Parks Special Levy	-	63,467	73,279	83,279	
Restricted CAD/RMS System	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Ending Fund Balance	<u>\$ 1,606,708</u>	<u>\$ 1,686,518</u>	<u>\$ 1,878,887</u>	<u>\$ 1,646,085</u>	<u>\$ 28,100</u>

Community Services – Senior Center Fund 185

WHO

The Enumclaw Senior Activity Center Mission Statement:
To provide a focal point in our community for quality recreational and social services which foster independence and positive lifestyles for older residents and to provide support and resources to older adults and their families within our community.

PURPOSE

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

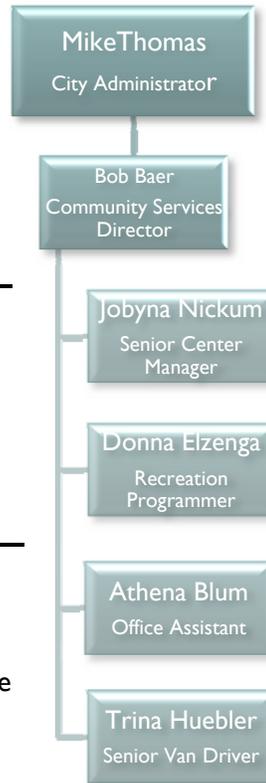
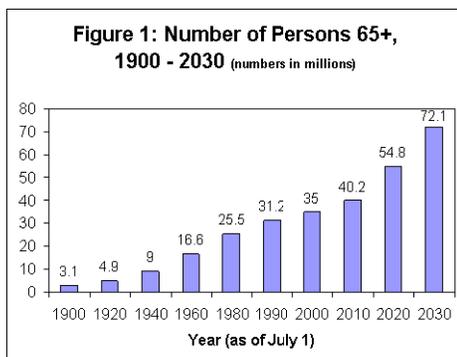
STRATEGIC PRIORITIES

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

While 2012 may not be the year – due to fiscal constraints to Senior Program Operating Budget to previous levels, it would behoove the City of Enumclaw to be proactive. Perhaps a cohesive, community-wide effort to look at no-cost, low-cost planning efforts to address the aging trends/impacts:

Meeting of City Staff on Aging Trends and Implications

Human Services Advisory Board – Task Force



2011 Highlights

- ✓ Implementation of Substance Abuse for Seniors for Seniors programs
- ✓ Boomers & Parents Resource Presentations
- ✓ Bras For the Cause – Breast CA Fundraiser Community Event
- ✓ 2nd Successful year of Simply Soup Community Dinner
- ✓ Sr Ctr Manager resumed writing articles for local paper on Senior Issues
- ✓ Respect Our Elders Day initiated this year

2012 Key Projects

- Healthy Steps Exercise Program for chronic health issues
- Chemo Caps Program to be initiated/community

Changes/Notes

- After 19 years, Sr Ctr stopped sponsorship of Health Fair due to reduced staff/hours
- After 10 years, Sr Ctr stopped Caring for Aging Parents online support group
- Increased demand for staff time: Case Management/Elder Abuse, Economic Issues/Grandparents Raising Grandchildren, Need for Low Income Senior Housing
- Reduced opportunity for Community Outreach/reaching those most in need, informing of available services due to reduction in staffing and hours of operation

Human Services Senior & Youth Center Fund 185	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ (351)	\$ 42,281	\$ 42,281	\$ 24,277
King County Aging Services	13,274	12,500	12,500	12,500
Interest & Other	1,515	2,100	1,855	1,750
Transfer - General Fund		44,075	44,075	42,129
Transfer-General Fund	<u>450,000</u>	<u>248,778</u>	<u>248,778</u>	<u>265,904</u>
Total Revenues	464,789	307,453	307,208	322,283
Total Resources	<u>\$ 464,438</u>	<u>\$ 349,734</u>	<u>\$ 349,489</u>	<u>\$ 346,560</u>
Expenditures				
Sr. Center Salaries	134,916	135,324	139,284	129,367
Sr. Center Personnel Benefits	46,322	48,084	51,292	47,916
Sr. Center Supplies	9,348	6,002	6,504	6,000
Sr. Center Services/Charges	19,495	27,630	22,287	20,775
Community Accountabilty Board	660	-	-	-
KC Sexual Assault-subsidy	4,000	1,000	1,000	1,000
Plateau Outreach-subsidy	20,000	15,000	15,000	15,000
YWCA-subsidy	2,000	1,000	1,000	1,000
Youth & Family Services-subsidy	57,912	23,600	23,130	31,900
Youth Center Interfund Services	24,724	16,606	16,606	20,229
Sr. Center Interfund Services	<u>57,698</u>	<u>49,109</u>	<u>49,109</u>	<u>63,373</u>
Operating Expenditures	377,075	323,355	325,212	336,560
Projects & Capital Outlay*	<u>45,081</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 422,157</u>	<u>\$ 323,355</u>	<u>\$ 325,212</u>	<u>\$ 336,560</u>
Ending Fund Balance	<u>\$ 42,281</u>	<u>\$ 26,379</u>	<u>\$ 24,277</u>	<u>\$ 10,000</u>

Staffing in FTE's	3.17	2.72	2.72	2.62
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Golf Course Fund 190

WHO

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

PURPOSE

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

STRATEGIC PRIORITIES

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



2011 Highlights

- ✓ Hired new (replacement) course maintenance worker
- ✓ Opened alternate tee on #2 for wet season play as Par 3
- ✓ Completed drainage project on #4 fairway to eliminate ponded water from failed French drain trenches
- ✓ Constructed practice tee area for warmup and lesson program
- ✓ Conducted two summer sessions of lesson program for youths
- ✓ Repaired collapsed drain line at #8 tee
- ✓ Line maintenance cleaned out drainage pipe between #8 tee and #18 green
- ✓ Installed subsurface drainage at #1, 5 & 6 greens
- ✓ Constructed temporary tee on #18 for wet season play

2012 Key Projects

- Solicit proposals for course management by private operator.
- Install subsurface drainage at #9 & 13 greens

Changes/Notes

- Above average precipitation during late spring/early summer of 2010-2011 coupled with poor course drainage has reduced playability.
- Golf courses in general have suffered in the economic downturn

Golf Course Fund 190	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012	
Revenues					
Beginning Fund Balance	\$ 181,931	\$ 41,226	\$ 41,226	\$ 818	
Golf Course Operations	376,622	390,000	335,570	344,000	
Rental Fees	86,429	89,700	79,300	80,000	
Interest & Other	692	800	60	-	
Other Financing Sources	298,739				
Transfers In-130 REET	51,000	-	31,000	44,000	
Total Revenues	<u>813,482</u>	<u>480,500</u>	<u>445,930</u>	<u>468,000</u>	
Total Resources	<u>\$ 995,413</u>	<u>\$ 521,726</u>	<u>\$ 487,156</u>	<u>\$ 468,818</u>	
Expenditures					
Salaries	205,751	172,703	172,890	165,760	
Personnel Benefits	77,659	72,197	65,754	59,143	
Supplies	119,366	80,500	58,700	61,400	
Services/Charges	92,046	68,100	55,920	58,300	
Intgov't Svc/Taxes	1,861	2,150	1,947	1,950	
Interfund Services	9,737	59,045	64,127	51,593	
Debt Service	-	-	-	-	
Interfund Loan	66,994	-	-	-	
Operating Expenditures	<u>573,414</u>	<u>454,695</u>	<u>419,338</u>	<u>398,146</u>	
Projects & Capital Outlay*	<u>380,773</u>	<u>67,000</u>	<u>67,000</u>	<u>69,943</u>	
Total Expenditures	<u>\$ 954,187</u>	<u>\$ 521,695</u>	<u>\$ 486,338</u>	<u>\$ 468,089</u>	
					Reserve Goal
Available	(74,710)		(119,307)	(105,271)	-
Designated for Construction	<u>115,936</u>		<u>120,125</u>	<u>106,000</u>	<u>106,000</u>
Ending Fund Balance	<u>\$ 41,226</u>	<u>\$ 31</u>	<u>\$ 818</u>	<u>\$ 729</u>	<u>\$ 106,000</u>
Projects & Capital Outlay Detail					
Expenditures*					
Equipment Start-up	57,180	67,000	67,000	69,943	
Other improvements	<u>323,593</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Expenditures	<u>\$ 380,773</u>	<u>\$ 67,000</u>	<u>\$ 67,000</u>	<u>\$ 69,943</u>	
Staffing in FTE's	-	2.85	2.85	2.30	

*Debt Service
Funds 212, 213, 215, & 230*

212-1998 Unlimited Tax Library/Refunding G.O. Bonds Fund

Purpose and Description – Debt service associated with the \$1 million advance refunding of 1989 Library Special Levy Bond. Final payment on the bonds were paid in December 2009.

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.

1998 Unlimited GO Refunding Bonds 212	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 3,598	\$ 6,672	\$ 6,672	\$ 7,795
Property Tax	3,070	-	1,108	1,200
Interest & Other	4	-	15	25
Total Revenues	<u>3,074</u>	<u>-</u>	<u>1,123</u>	<u>1,225</u>
Total Resources	<u>\$ 6,672</u>	<u>\$ 6,672</u>	<u>\$ 7,795</u>	<u>\$ 9,020</u>
Debt Service*	-	-	-	-
Transfer to General Fund	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ 6,672</u>	<u>\$ 6,672</u>	<u>\$ 7,795</u>	<u>\$ 9,020</u>

*Paid in full in 2009

2003 Limited GO Bond Redemption 213	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 850	\$ 1,040	\$ 1,040	\$ 1,040
Transfer-General Fund	<u>66,000</u>	<u>65,809</u>	<u>65,809</u>	<u>66,000</u>
Total Revenues	<u>\$ 66,850</u>	<u>\$ 66,849</u>	<u>\$ 66,849</u>	<u>\$ 67,040</u>
Debt Service	65,810	66,109	65,809	65,810
Ending Fund Balance	<u>\$ 1,040</u>	<u>\$ 740</u>	<u>\$ 1,040</u>	<u>\$ 1,230</u>

LID Debt Cole, Warner, YBarS 215	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 52,108	\$ 136,225	\$ 136,225	\$ 159,156
Interfund loan		\$ 160,000	\$ 160,000	
Special Assessments	<u>185,392</u>	<u>37,047</u>	<u>119,234</u>	<u>87,446</u>
Total Resources	<u>\$ 237,500</u>	<u>\$ 333,272</u>	<u>\$ 415,459</u>	<u>\$ 246,602</u>
Debt Service	\$ 101,275	\$ 36,242	\$ 36,551	\$ 97,773
Transfer-Fund 410	-	-	219,752	-
Ending Fund Balance	<u>\$ 136,225</u>	<u>\$ 297,030</u>	<u>\$ 159,156</u>	<u>\$ 148,829</u>

LID Guaranty Fund 230	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 107,281	\$ 106,770	\$ 106,770	\$ 107,337
Interest & Other	<u>(511)</u>	<u>550</u>	<u>567</u>	<u>-</u>
Total Resources	<u>\$ 106,770</u>	<u>\$ 107,320</u>	<u>\$ 107,337</u>	<u>\$ 107,337</u>
Debt Service	-	-	-	-
Transfer-General Fund	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 106,770</u>	<u>\$ 107,320</u>	<u>\$ 107,337</u>	<u>\$ 107,337</u>

*Welcome Center Construction Fund
Fund 310*

Purpose

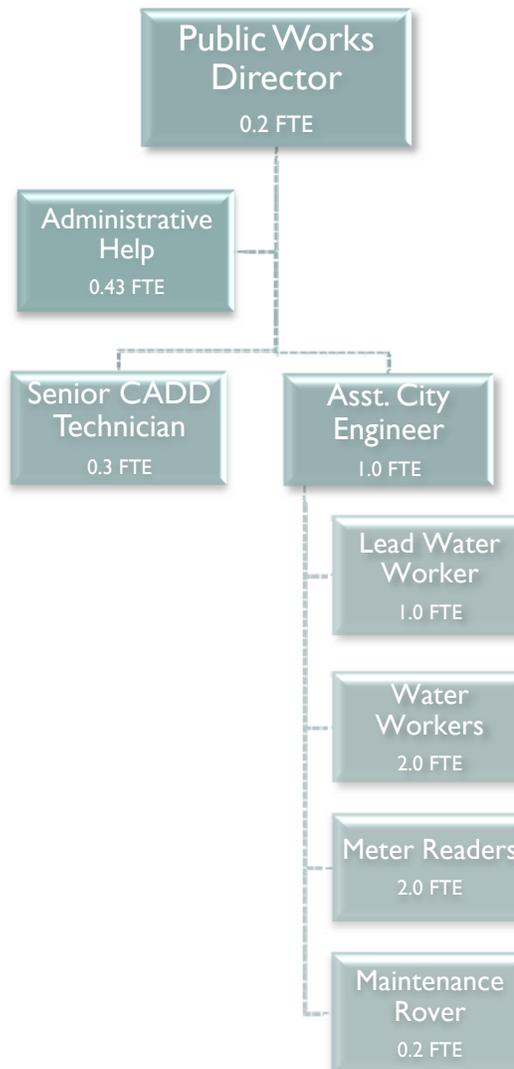
In 2007, the City created a new fund for the consideration, construction and on-going costs of a new Welcome Center.

Welcome Center Construction Fund 310	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 379,841	\$ 349,401	\$ 349,401	\$ 349,217
Dept of Transportation Grant	1,498	-	-	-
Interest & Other	-	-	-	-
Construction Loan	-	-	-	-
Interfund Loan/Transfers Fund 001	-	-	-	-
Transfer-REET 1 Grant Match	-	-	-	-
Total Revenues	<u>1,498</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources	<u>\$ 381,339</u>	<u>\$ 349,401</u>	<u>\$ 349,401</u>	<u>\$ 349,217</u>
Expenditures				
Design Engineering	-	-	-	-
Capital	-	318,231	-	349,217
Miscellaneous	1,938	-	184	-
Repay Interfund Loan	30,000	-	-	-
Transfer-Reverse 2008 Gen Fund Trf.	-	-	-	-
Total Expenditures	<u>\$ 31,938</u>	<u>\$ 318,231</u>	<u>\$ 184</u>	<u>\$ 349,217</u>
Ending Fund Balance	<u>\$ 349,401</u>	<u>\$ 31,170</u>	<u>\$ 349,217</u>	\$ -

Water Utility Fund 410

WHO

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



PURPOSE

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

STRATEGIC PRIORITIES

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

2011 Highlights

- ✓ Completed the SE 472nd St. watermain replacement to address recurring corrosion leaks
- ✓ Completed watermain disconnect/reconnect for two King County bridge replacement projects
- ✓ Replaced services and added hydrants and water main segments in coordination with Garrett Street road project.

2012 Key Projects

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

Changes/Notes

- An annual rate increase (3%) 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 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 276,002	\$ 352,409	\$ 352,409	\$ 642,444
Charges for Services	2,769,208	2,825,700	2,712,919	2,792,700
Interest & Other	19,264	19,500	22,713	19,500
Total Operating Revenues	2,788,472	2,845,200	2,735,632	2,812,200
Capital Connection Fees	171,438	85,970	130,360	81,220
Y Bar S LID Assessments (Fund 215)	-	-	219,752	-
Interfund Loan	200,757	300,000	300,000	-
Construction Loan & grants	-	-	-	-
Total Other Sources	372,195	385,970	650,112	81,220
Total Resources	\$ 3,436,669	\$ 3,583,579	\$ 3,738,153	\$ 3,535,864

Expenditures				
Salaries	415,681	422,535	422,479	413,450
Personnel Benefits	169,192	182,686	188,549	190,532
Supplies	76,805	82,502	77,400	84,000
Services/Charges	151,498	167,650	125,384	151,900
City Taxes	219,160	232,000	220,000	226,600
Public Utility/B&O/Excise Taxes	137,356	145,000	143,000	147,300
Intgov't Services & Taxes	12,960	13,100	9,567	12,600
Interfund Services	434,179	343,551	344,791	398,479
Operating Expenditures	1,616,831	1,589,024	1,531,170	1,624,861
Projects & Capital Outlay*	263,842	170,000	140,000	-
Debt Service	477,908	486,262	703,724	410,662
Transfer Out - Fund 455	725,679	720,815	720,815	721,992
Total Expenditures	\$ 3,084,260	\$ 2,966,101	\$ 3,095,709	\$ 2,757,515

					Reserve Goal
Available	-	206,591	44,628	114,577	-
Designated for O&M @ 16%	-	254,244	244,987	259,978	259,978
Restricted for Debt Payments	-	-	141,400	140,000	
Restricted for Y Bar S Reserve	-	141,400	196,186	247,546	
Restricted for Construction-1%FA	-	15,243	15,243	16,249	16,249
Ending Fund Balance	\$ 352,409	\$ 617,478	\$ 642,444	\$ 778,349	\$276,226

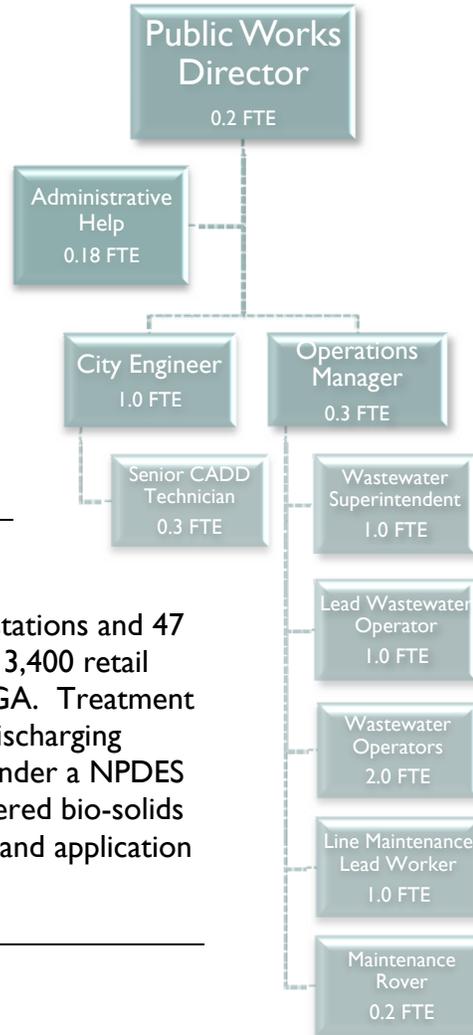
Projects & Capital Outlay Detail				
Expenditures*				
Projects & Capital Outlay Detail	44,701	170,000	140,000	-
	-	-	-	-
Total Expenditures	\$ 44,701	\$ 170,000	\$ 140,000	\$ -

Staffing in FTE's	7.00	7.20	7.20	7.13
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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 WSDOE. Dewatered bio-solids are hauled to Eastern Washington for land application as a soil amendment.

STRATEGIC PRIORITIES

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

2011 Highlights

- ✓ Replaced three failing residential side sewer connections with city right-of-way.

2012 Key Projects

- The update to the General Sewer Plan budgeted for 2011 is rolled over to 2012 as current reserves are insufficient.

Changes/Notes

- An annual rate increase (3%) tied to the CPI-U for the Seattle region is set forth in city code and has been factored into budgeted revenue.
- Replacement of failing residential side sewer in city right-of-way occurs on an as-needed basis and expenditures will vary from year to year.

Wastewater Utility Fund 420	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 392,083	\$ 892,751	\$ 892,751	\$ 730,776
Charges for Services	3,920,403	3,910,400	3,843,200	3,954,200
Interest & Other	10,529	7,000	34,664	7,000
Total Operating Revenues	3,930,932	3,917,400	3,877,864	3,961,200
Capital Connection Fees	147,873	34,296	31,857	34,296
Loan Repayment-Gas 430/SW 440	-	-	-	-
Interfund Loan - Equip Rental Fund	1,235,000	-	-	-
PWTF Loan/Bond Proceeds/Grants	-	5,815,212	5,815,212	-
Total Other Sources	1,382,873	5,849,508	5,847,069	34,296
Total Resources	\$ 5,705,888	\$ 10,659,659	\$ 10,617,684	\$ 4,726,272

Expenditures				
Salaries	457,065	450,249	452,003	458,290
Personnel Benefits	152,884	157,657	174,005	182,125
Supplies	39,158	40,100	36,352	46,500
Services/Charges	394,318	395,250	342,977	359,650
City Taxes	311,246	320,000	305,000	314,000
Public Utility/B&O/Excise Taxes	94,326	103,000	101,000	103,000
Intgov't Services & Taxes	9,620	11,000	12,119	13,500
Interfund Services	353,224	386,927	387,177	417,291
Operating Expenditures	1,811,841	1,864,183	1,810,633	1,894,356
Projects & Capital Outlay*	-	150,000	-	150,000
Debt Service	1,647,659	7,277,045	7,183,198	1,515,575
Transfer Out/Interfund Loan	1,319,284	522,752	372,752	353,794
Transfer Out-Revenue Bond Fund	34,353	520,325	520,325	486,687
Total Expenditures	\$ 4,813,137	\$ 10,334,305	\$ 9,886,908	\$ 4,400,412

					Reserve Goal
Available	657,212	306,712	396,776	58,982	-
Designated for O&M @ 12%	217,421	-	304,000	227,323	227,323
Restricted for Construction-1%FA	18,118	18,642	30,000	39,556	39,556
Ending Fund Balance	\$ 892,751	\$ 325,354	\$ 730,776	\$ 325,860	\$ 266,879

Projects & Capital Outlay Detail				
Expenditures*				
Equipment Purchase	-	-	8,630	-
710-Update Facilities Plan	-	150,000	-	150,000
Transfer-774 WWTP, Fund 487	-	-	-	-
Total Expenditures	\$ -	\$ 150,000	\$ 8,630	\$ 150,000

Staffing in FTE's	7.00	7.10	7.10	7.18
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Natural Gas Department 430

WHO

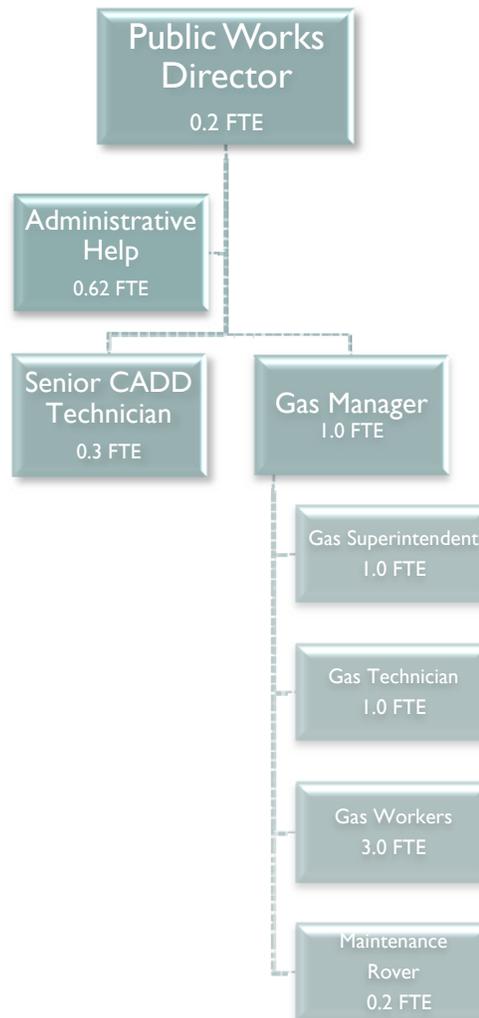
The Public Works Department is responsible for the operation and maintenance of the natural gas distribution system. The Engineering Division provides mapping of system facilities. The Operations Division performs routine maintenance of the system and daily operation of the distribution mains, service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

PURPOSE

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

STRATEGIC PRIORITIES

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



2011 Highlights

- ✓ 0 findings during standard and follow up WUTC inspections
- ✓ UAF < 2.0%
- ✓ Boise Creek bridge crossing.
- ✓ Installed 12,000 ft of new PE main
- ✓ 19 new services
- ✓ 3rd ST. main replacement
- ✓ Tap station turbine meter replacement
- ✓ Battersby and Garrett main replacement

2012 Key Projects

- 188th, 192nd, and 436th main installation project
- Remove downgraded farm taps
- Reg-station and farm tap protection along highway
- Incode modifications to correct for gas temperature
- 5628 Auburn Way S farm tap removal
- Meter replacement

Changes/Notes

- Gas supply for 80% of the average demand has been secured at fixed pricing through October 2012.
- No rate adjustment is proposed.

Natural Gas Utility Fund 430	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 777,076	\$ 623,044	\$ 623,044	\$ 1,426,973
Charges for Services	4,769,706	4,925,600	5,141,602	4,972,100
Capital Connection Fees	38,645	2,500	53,314	2,500
Interest & Other	16,546	13,000	11,500	10,500
Total Revenues	4,824,897	4,941,100	5,206,416	4,985,100
Total Resources	\$ 5,601,973	\$ 5,564,144	\$ 5,829,460	\$ 6,412,073
Expenditures				
Salaries	458,392	467,267	480,397	476,287
Personnel Benefits	186,968	202,591	224,516	219,615
Natural Gas Purchases	3,201,313	2,668,000	2,550,000	2,514,000
Supplies	143,251	115,900	135,957	115,900
Services/Charges	93,248	81,000	76,233	83,000
City Taxes	190,568	252,800	238,000	252,800
Public Utility/B&O/Excise Taxes	171,803	210,000	183,000	210,000
Intgov't Services & Taxes	65,929	87,400	65,000	35,000
Interfund Services	269,757	267,759	270,384	318,359
Operating Expenditures	4,781,229	4,352,717	4,223,487	4,224,961
Projects & Capital Outlay <i>(detail below)</i>	18,925	300,000	300	299,700
Debt Service	178,775	178,700	178,700	183,450
Total Expenditures	\$ 4,978,929	\$ 4,831,417	\$ 4,402,487	\$ 4,708,111
Available	-	-	-	976,907
Designated for O&M @ 16%	813,934	403,324	642,810	675,567
Restricted for Construction-1%FA	51,061	51,061	51,061	51,061
Ending Fund Balance	\$ 623,044	\$ 732,727	\$ 1,426,973	\$ 1,703,962
Projects & Capital Outlay Detail				
Expenditures				
Machinery & Equipment	13,769	-	-	-
Improvements	5,156	300,000	300	299,700
Total Expenditures	\$ 18,925	\$ 300,000	\$ 300	\$ 299,700
Staffing in FTE's	7.18	7.38	7.38	7.32

Solid Waste Utility Fund 440

WHO

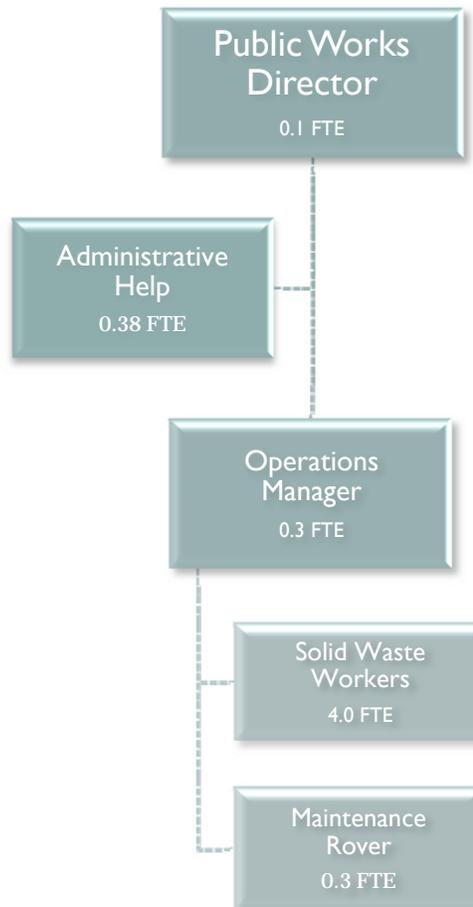
The Public Works Department is responsible for the operation of the solid waste collection system. The Operations Division performs daily operation of the garbage, commingled recycling, commercial cardboard recycling and yard waste collection routes and oversees container maintenance and procurement.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

PURPOSE

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

STRATEGIC PRIORITIES

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



2011 Highlights

- ✓ Addition of the Rover position eliminated seasonal help costs.
- ✓ Commercial cardboard recycling revenue increased by 125% over 2010.

2012 Key Projects

- Replace rear-load truck for commercial route through Equipment Rental.
- Develop plan for replacing the residential route truck.

Changes/Notes

- King County Transfer Station tipping rates will increase by 15% on January 1, 2012.
- Yard waste tipping rates increased by 40% during 2011.
- Rate increases of 4% for garbage and 10% for yard waste are proposed to address the tipping rate increases facing the utility.

Solid Waste Utility Fund 440	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012	
Revenues					
Beginning Fund Balance	\$ 142,113	\$ 192,566	\$ 192,566	\$ 217,248	
Intergovernmental	25,230	29,100	20,804	29,000	
Charges for Services	1,774,278	1,771,700	1,757,400	1,843,200	
Capital Fees	3,118	1,390	3,775	1,400	
Interest & Other	16,419	4,800	13,600	11,500	
Total Revenues	<u>1,819,045</u>	<u>1,806,990</u>	<u>1,795,579</u>	<u>1,885,100</u>	
Total Resources	<u>\$ 1,961,158</u>	<u>\$ 1,999,556</u>	<u>\$ 1,988,145</u>	<u>\$ 2,102,348</u>	
Expenditures					
Salaries	272,443	272,733	278,934	253,895	
Personnel Benefits	110,249	117,063	141,178	135,472	
Supplies	29,403	25,103	23,000	25,900	
Services/Charges	201,514	199,700	199,073	231,350	
City Taxes	141,942	144,000	140,000	145,600	
Public Utility/B&O/Excise Taxes	76,239	76,500	76,500	76,500	
Tipping Fees	406,101	425,000	400,400	460,000	
Intgov't Services & Taxes	92,577	90,000	93,500	98,000	
Interfund Services	438,124	418,312	418,312	410,280	
Operating Expenditures	<u>1,768,592</u>	<u>1,768,411</u>	<u>1,770,897</u>	<u>1,836,997</u>	
Capital	-	-	-	-	
Total Expenditures	<u>\$ 1,768,592</u>	<u>\$ 1,768,411</u>	<u>\$ 1,770,897</u>	<u>\$ 1,836,997</u>	
Available	51,079	89,672	75,576	118,392	
Designated for O&M @ 8%	<u>141,487</u>	<u>141,473</u>	<u>141,672</u>	<u>146,960</u>	<u>146,960</u>
Ending Fund Balance	<u>\$ 192,566</u>	<u>\$ 231,145</u>	<u>\$ 217,248</u>	<u>\$ 265,351</u>	<u>\$146,960</u>
Staffing in FTE's	4.73	5.03	5.03	5.08	

Revenue Bond Fund Fund 455	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 705,933	\$ 709,898	\$ 709,898	\$ 1,021,657
Transfer In-Water Fund 410	725,679	720,815	720,815	721,992
Transfer In-Sewer Fund 420	34,353	482,575	482,575	486,687
Interest & Other	3,948	3,500	2,000	2,500
Total Revenues	763,980	1,206,890	1,205,390	1,211,179
Total Resources	<u>\$ 1,469,913</u>	<u>\$ 1,916,788</u>	<u>\$ 1,915,288</u>	<u>\$ 2,232,836</u>
Debt Service 2005 Revenue Bond	760,017	754,938	754,938	754,638
Debt Service 2005 Revenue Bond	-	138,693	138,693	447,175
Total Expenditures	<u>\$ 760,017</u>	<u>\$ 893,631</u>	<u>\$ 893,631</u>	<u>\$ 1,201,813</u>
Available for Debt Service	-	319,157	317,657	327,023
Restricted for Bond Requirements	709,896	704,000	704,000	704,000
Ending Fund Balance	<u>\$ 709,896</u>	<u>\$ 1,023,157</u>	<u>\$ 1,021,657</u>	<u>\$ 1,031,023</u>

Exposition Center Fund 490

WHO

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

PURPOSE

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

STRATEGIC PRIORITIES

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



2011 Highlights

- ✓ Field House Roof replacement
- ✓ Field House Restroom Remodel
- ✓ Exhibit Hall Painting and Flooring
- ✓ Table and chair rental program
- ✓ 10 year agreement with Creation Festival
- ✓ 5 year agreement with Olympic Kennel Club
- ✓ Initiated relationship with 3rd party organization to manage KC Fair and executed a multi-year agreement with Universal Fairs for continuation of the King County Fair
- ✓ Successfully organized Wine & Chocolate Festival, Oktoberfest and Festival of Crafts & Gifts
- ✓ Obtained Sports & Entertainment License

2012 Key Projects

- ✓ Field House Exterior Maintenance (wood sealing, railing and banister repair and staining)
- ✓ Exterior painting of some Expo Center Buildings
- ✓ Interior painting of Activity Hall

Enumclaw Expo Center Fund 490	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012
Revenues				
Beginning Fund Balance	\$ 1,286,919	\$ 1,020,075	\$ 1,020,075	\$ 705,509
Charges for Services	178,788	121,500	115,597	231,800
Rentals & Leases <i>(includes interfund)</i>	298,021	336,251	417,904	416,750
Interest & Other	4,882	5,900	1,269	1,500
Intergovernmental Revenue	<u>112,449</u>	<u>462,750</u>	<u>462,750</u>	<u>-</u>
Total Revenues	<u>594,140</u>	<u>926,401</u>	<u>997,520</u>	<u>650,050</u>
Total Resources	<u>\$ 1,881,059</u>	<u>\$ 1,946,476</u>	<u>\$ 2,017,595</u>	<u>\$ 1,355,559</u>
Expenditures				
Salaries	253,023	204,473	181,919	188,626
Personnel Benefits	66,236	56,234	62,704	71,492
Supplies	97,236	54,355	62,853	125,265
Services/Charges	307,312	215,425	185,132	233,550
Intergovernmental Services & Taxes	107	350	2,687	350
Interfund Services	<u>104,140</u>	<u>123,798</u>	<u>114,978</u>	<u>113,828</u>
Operating Expenditures	<u>828,054</u>	<u>654,635</u>	<u>610,273</u>	<u>733,111</u>
Projects & Capital Outlay <i>(detail below)</i>	<u>32,930</u>	<u>750,001</u>	<u>701,813</u>	<u>73,215</u>
Total Expenditures	<u>\$ 860,984</u>	<u>\$ 1,404,636</u>	<u>\$ 1,312,086</u>	<u>\$ 806,326</u>
Available	-	-	163,669	75,213
Designated for Future Operations	473,891	225,657	225,657	220,000
Restricted for Construction	<u>546,184</u>	<u>316,183</u>	<u>316,183</u>	<u>254,020</u>
Ending Fund Balance	<u>\$ 1,020,075</u>	<u>\$ 541,840</u>	<u>\$ 705,509</u>	<u>\$ 549,233</u>
Projects & Capital Outlay Detail				
Expenditures*				
Capital Outlay	\$ 7,340	\$ 285,000	\$ 245,958	\$ 8,000
491 Expo Facility Improvements	25,590	20,000	8,948	65,215
496 Field Turf	<u>-</u>	<u>445,001</u>	<u>446,907</u>	<u>-</u>
Total Expenditures	<u>\$ 32,930</u>	<u>\$ 750,001</u>	<u>\$ 701,813</u>	<u>\$ 73,215</u>
Staffing in FTE's	2.35	2.90	2.90	3.50

Equipment Rental Fund 520

WHO

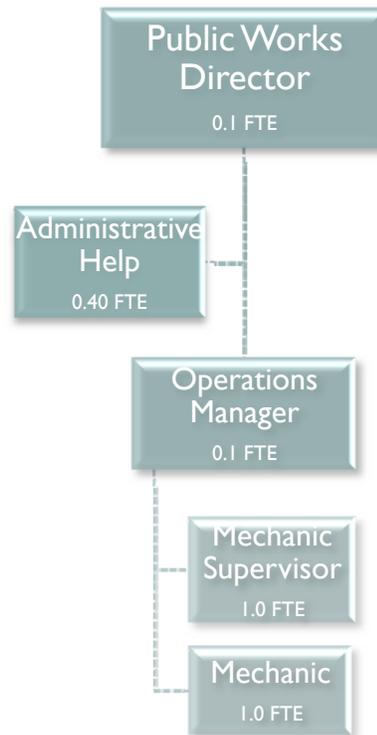
The Public Works Department is responsible for the maintenance of the city's vehicle and equipment fleet. Two mechanics provide this service at the City Shops. Administrative help documents the cost of parts, fuel, insurance and repair of each vehicle and assigns the actual cost of such to the respective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



2011 Highlights

- ✓ Surplus of five vehicles netting \$11,000 of revenue.

2012 Key Projects

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

Changes/Notes

- A new fuel supply contract for 2012-2014 will be in effect.

Equipment Rental Fund 520	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012	
Revenues					
Beginning Fund Balance	\$ 819,173	\$ 2,339,308	\$ 2,339,308	\$ 2,402,524	
Interfund Services <i>(Detail Below)</i>	710,118	863,873	873,873	809,827	
Interest & Other	89,089	8,000	32,022	35,052	
Total Revenues	<u>799,207</u>	<u>871,873</u>	<u>905,895</u>	<u>844,879</u>	
Loan Repayment-Facilities 215	-	-	-	5,958	
Loan Repayment - 420 Wastewater	1,235,000	522,750	350,000	350,000	
Transfers In-Funds 160/410/420/430/440	-	-	-	-	
Total Other Sources	<u>1,235,000</u>	<u>522,750</u>	<u>350,000</u>	<u>355,958</u>	
Total Resources	<u>\$ 2,853,380</u>	<u>\$ 3,733,931</u>	<u>\$ 3,595,203</u>	<u>\$ 3,603,361</u>	
Expenditures					
Salaries	166,521	168,719	171,872	170,332	
Personnel Benefits	62,338	64,645	70,334	72,018	
Fuel	133,810	130,000	171,000	175,000	
Other Supplies	104,553	115,801	102,625	115,800	
Services/Charges	37,706	53,940	18,514	34,850	
Intgov't Services & Taxes	4,069	-	-	-	
Interfund Services	5,075	6,190	6,190	6,680	
Operating Expenditures	<u>514,072</u>	<u>539,295</u>	<u>540,535</u>	<u>574,680</u>	
Interfund Loan	-	460,000	460,000	-	
Transfer Out Fire	-	192,144	192,144	-	
Capital Outlay <i>(detail below)</i>	-	-	-	455,100	
Total Expenditures	<u>514,072</u>	<u>1,191,439</u>	<u>1,192,679</u>	<u>1,029,780</u>	
Available	2,253,176	2,542,492	(126,033)	(307,122)	-
Designated for O&M @ 16%	86,132		88,000	91,949	91,949
Governmental Funds Balance				921,516	
Enterprise Funds Balance			2,440,557	1,867,238	-
Ending Fund Balance	<u>\$ 2,339,308</u>	<u>\$ 2,542,492</u>	<u>\$ 2,402,524</u>	<u>\$ 2,573,581</u>	<u>\$ 91,949</u>

Reserve Goal
-
91,949
-
-

Projects & Capital Outlay Detail				
Expenditures				
Vehicles & Equipment	-	-	-	455,100
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 455,100</u>

Staffing in FTE's	2.40	2.60	2.60	2.60	0.00%
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2012 Equipment Rental Charge Detail

Operating Fund Charges*	Actual 2010	Yr End Est 2011	Preliminary Budget 2012	Percentage Op Expd**	Ending Reserves
Administration	\$ 7,198	\$ 6,194	\$ 4,192	0.9%	\$ 19,439
Police	95,843	194,524	187,822	5.1%	\$ 364,018
Community Development	1,437	3,613	3,565	0.7%	\$ 7,400
Parks	31,446	41,998	35,199	6.0%	\$ 105,947
Street	32,562	105,366	93,103	13.9%	\$ 389,894
Cemetery					
Fire/EMS	27,897	-	-	0.0%	\$ -
Golf	-	-	2,226	0.5%	\$ -
Senior Center	7,390	14,315	12,986	4.0%	\$ 34,818
Water	86,335	71,423	81,648	5.0%	\$ 325,382
Wastewater	49,959	108,804	90,630	4.8%	\$ 396,514
Gas	67,464	62,492	70,007	1.7%	\$ 377,516
Solid Waste	242,171	229,798	206,076	11.2%	\$ 694,793
Expo Center	36,569	25,349	22,373	3.1%	\$ 73,033
Total Citywide Charges	<u>\$ 686,271</u>	<u>\$ 863,876</u>	<u>\$ 809,827</u>		<u>\$ 2,788,754</u>

Data Processing Fund 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.



2011 Highlights

- ✓ Police Department Computer Aided Dispatch/Records Management System (CAD/RMS) RFP and negotiations.
- ✓ Email archival system implementation.
- ✓ Firewall and VPN upgrade.
- ✓ Phase I telephone system upgrade.
- ✓ Continued the process of upgrading our network switches and access points.

2012 Key Projects

- Police Department Computer Aided Dispatch/Records Management System (CAD/RMS) upgrade.
- Citywide telephone controller upgrade and consolidation.
- PD property room surveillance system upgrades.
- Windows 7 – Server 2008 migration
- Public Works - Community Development Plotter Replacement

Changes/Notes

-

Information Services Fund 530	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012	
Revenues					
Beginning Fund Balance	\$ 83,739	\$ 63,320	\$ 63,320	\$ 104,957	
Interfund Services (<i>Detail Below</i>)	222,634	246,296	246,296	377,747	
Interest & Other	(26)	25,350	190,923	-	
Transfer In		250,000	27,178	222,822	
Intergovernmental	29,501	30,000	25,330	39,516	
Total Revenues	252,109	551,646	489,727	640,085	
Total Resources	\$ 335,848	\$ 614,966	\$ 553,047	\$ 745,042	
Expenditures					
Salaries	72,083	75,916	75,916	99,144	
Personnel Benefits	27,655	30,099	31,285	44,324	
Supplies	86,269	67,200	67,050	50,650	
Services/Charges	69,158	84,675	85,738	230,995	
Transfers Out	-	-	-	-	
Operating Expenditures	255,165	257,890	259,989	425,113	
Capital Outlay	17,363	276,670	188,101	249,322	
Total Expenditures	\$ 272,528	\$ 534,560	\$ 448,090	\$ 674,435	
Available		25,406	37,957	14,854	Reserve
Designated Replacement	-	15,000	25,000	25,000	-
Designated for O&M @ 16%	40,826	40,000	42,000	30,753	68,018
Ending Fund Balance	\$ 63,320	\$ 80,406	\$ 104,957	\$ 70,607	\$ 68,018

Staffing in FTE's	1.00	1.00	1.00	2.00	0.00%
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2012 Information Services Charge Detail

Operating Fund Charges*	Actual 2010	Yr End Est 2011	Preliminary Budget 2012	Percentage Op Expd**	Ending Reserves
Municipal Court	5,458	6,947	8,795	2.3%	
Administration	19,019	17,570	20,882	5.5%	
Finance	13,933	10,640	12,952	3.4%	
Police	60,943	49,016	79,318	21.0%	
Community Development	11,329	12,413	16,002	4.2%	
Parks	7,969	12,950	10,019	2.7%	
Civil Service	2,894	3,172	2,790	0.7%	
Street	6,222	7,540	11,173	3.0%	
Library	19,143	19,457	28,620	7.6%	
Cemetery	-	-	403	0.1%	
Fire/EMS	19,226	18,481	49,773	13.2%	
Arts	-	3,994	3,477	0.9%	
Pool	7,525	9,956	11,544	3.1%	
Youth Center/Senior Center	6,284	3,082	11,110	2.9%	
Golf Course	2,894	6,182	7,676	2.0%	
Water	7,918	9,281	21,221	5.6%	
Wastewater	6,471	20,262	28,897	7.6%	
Natural Gas	10,853	18,587	27,135	7.2%	
Solid Waste	4,403	5,458	8,848	2.3%	
Expo Center	5,075	6,027	9,663	2.6%	
Equipment Rental	5,075	-	7,025	1.9%	
Data Processing/Cemetery	-	-	(748)	-0.2%	
Facility Fund	-	-	1,174	0.3%	
Total Citywide Charges	\$ 222,634	\$ 241,016	\$ 377,747	100.0%	

Facilities Maintenance Fund 535

WHO

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

PURPOSE

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

STRATEGIC PRIORITIES

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



2011 Highlights

- ✓ Hired new (replacement) maintenance worker.
- ✓ Outfitted old ECTV van with tools and supplies for use in building maintenance

2012 Key Projects

- Replace roof of Stevenson-Yerxa Building
- Install keycard entry locks at strategic locations within City Hall for security
- Prepare a Facilities Maintenance Plan and schedule for replacement of major components.

Changes/Notes

- Maintenance work will be managed by the (Park) Facilities Manager rather than the Operations Manager.

Facilities Fund 535	Actuals 2010	Budget 2011	Yr End Est 2011	Budget 2012	
Revenues					
Beginning Fund Balance	\$ 458,691	\$ 456,534	\$ 456,534	\$ 352,423	
Interfund Services <i>(Detail Below)</i>	583,265	467,409	467,409	578,374	
Interest & Other	85,625	65,606	68,473	60,700	
Total Revenues	<u>668,890</u>	<u>533,015</u>	<u>535,882</u>	<u>639,074</u>	
Total Resources	<u>\$ 1,127,581</u>	<u>\$ 989,549</u>	<u>\$ 992,416</u>	<u>\$ 991,497</u>	
Expenditures					
Salaries	70,191	71,977	68,316	75,059	
Personnel Benefits	23,069	23,374	22,087	30,454	
Supplies	17,848	17,600	24,625	25,200	
Insurance Services	335,385	350,000	361,389	341,892	
Services/Charges*	102,827	106,251	111,790	105,371	
Intgov't Services & Taxes	5,392	3,000	6,482	7,000	
Operating Expenditures	<u>554,712</u>	<u>572,202</u>	<u>594,689</u>	<u>584,976</u>	
Projects & Capital Outlay*	116,335	76,791	45,304	50,000	
Total Expenditures	<u>\$ 671,047</u>	<u>\$ 648,993</u>	<u>\$ 639,993</u>	<u>\$ 634,976</u>	
					Reserve Goal
Available	67,780	(50,997)	(42,727)	(37,075)	-
Designated for O&M @ 16%	88,754	91,552	95,150	93,596	93,596
Designated for Risk Management	300,000	300,000	300,000	300,000	300,000
Ending Fund Balance	<u>\$ 456,534</u>	<u>\$ 340,556</u>	<u>\$ 352,423</u>	<u>\$ 356,521</u>	<u>\$ 393,596</u>
Staffing in FTE's	1.32	1.32	1.32	1.42	7.58%

2012 Facilities Charge Detail

Operating Fund Charges*	Actual 2010	Yr End Est 2011	Preliminary Budget 2012	Percentage Op Expd**
Municipal Court	\$ 10,506	\$ 8,109	\$ 10,963	1.9%
Administration	21,036	16,373	23,758	4.1%
Finance	38,204	29,487	34,884	6.0%
Police	105,650	86,156	110,793	19.2%
Community Development	23,538	14,635	21,533	3.7%
Parks	13,961	10,249	13,186	2.3%
Street	22,111	10,917	13,872	2.4%
Library	84,188	60,210	75,954	13.1%
Cemetery	-	-	-	0.0%
Fire	17,260	27,136	11,607	2.0%
Arts	-	906	1,179	0.2%
Pool	9,452	5,725	8,229	1.4%
Property Management	7,309	431	553	0.1%
Youth Center/Senior Center	68,748	45,234	59,506	10.3%
Golf Course	2,744	5,659	7,257	1.3%
Water	46,312	33,503	44,555	7.7%
Wastewater	66,155	47,643	60,097	10.4%
Natural Gas	20,237	19,821	27,430	4.7%
Solid Waste	20,533	16,559	20,034	3.5%
Expo Center	5,321	24,371	32,984	5.7%
Total Citywide Charges	<u>\$ 583,265</u>	<u>\$ 463,124</u>	<u>\$ 578,374</u>	100.0%

Long-Term Debt

General obligation bonds

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

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

General Obligation Bonds Currently Outstanding

Name of issuance	Purpose	Issue date	Maturity date	Interest rates	Debt outstanding
2003 LTGO Cole St	Governmental activities	05/22/03	06/01/18	3.60%	\$ 430,932
2005 LTGO Gas	Business-type	08/01/05	08/01/15	3.50%	820,000
Total general obligation bonds					\$ 1,250,932

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	Issue date	Maturity date	Interest rates	Debt outstanding
Railroad St PWTF loan	Governmental activities	10/20/95	10/20/14	1.00%	\$ 18,398
Roosevelt Ave PWTF loan	Governmental activities	11/11/96	07/01/16	1.00%	184,689
Water - Waterline Replace PWTF loan	Business-type activities	04/22/98	07/01/18	1.00%	3,014,299
Water - Y Bar S Acquisition	Business-type activities	10/01/09	10/01/29	1.50%	695,657
Sewer - State Ecology loan	Business-type activities	02/06/98	12/31/11	3.50%	47,048
Sewer - Expansion PWTF loan	Business-type activities	09/15/03	09/15/23	0.50%	20,250,463
Total other general obligation debt					\$ 24,210,554

Special assessment bonds

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

Special assessment bonds currently outstanding

Name of issuance	Purpose	Issue date	Maturity date	Interest rates	Debt outstanding
LID 201 Cole Street	Governmental activities	09/08/04	04/12/16	2.85%	\$ 28,866
LID 101 Warner Avenue	Governmental activities	02/01/06	02/01/18	4.20%	\$ 138,188
Total special assessment debt					\$ 167,055

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.

Asst	Governmental activities
Golf Grounds Equipment	288,740.00
Less Accumulated Depreciation	25,691.55
Total	273,048.45

Revenue bonds

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

Revenue bonds currently outstanding

Name of issuance	Purpose	Issue date	Maturity date	Interest rates	Debt outstanding
2005 Water/Sewer Refund	Business-type activities	06/30/05	09/01/17	2.60%-4.00%	4,560,000
Total revenue bonds outstanding					\$ 4,560,000

To service revenue debt, \$709,878 is available in the reserve accounts of the water and Wastewater enterprise funds as of December 31, 2010.

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.

Capital Request Summary

Project or Item:	Home Fund	Funding Source	2011 Funded	Rollover to 2012	New in 2012	Total 2012	2013	2014
Admin, Finance, DP								
Mitel Phone System Replacement	530	Interfund	5,000	-	15,500	15,500	-	-
Plotter	530	Split			16,000	16,000		
Computer Hardware	530	Interfund	41,670	-	11,500	11,500	-	-
CAD/RMS Police Dispatch Replacement	530	REET	235,000	222,822	-	222,822	-	-
Total			276,670	222,822	43,000	265,822	-	-
Police Department								
VHF Radio Narrowbanding	001	Reserves	-	-	11,000	11,000	-	-
Patrol Video over IP Pole Camera	001	Reserves	9,400	-	-	-	-	-
Total			9,400	-	11,000	11,000	-	-
Community Development								
482 Wayfinding Signs	001	REET 1	10,000	10,000	20,000	30,000	-	-
557-Newuakum Creek	001	158	15,948	-	-	-	-	-
559-Shoreline Master Program	001	DOT Grant	6,100	-	-	-	-	-
Historic District	001	GF	-	-	-	-	-	-
Marketing/Economic Development	001	REET 2	10,000		10,000	10,000	-	-
Total			42,048	10,000	30,000	40,000	-	-
Visitor Center	310	Grants/loan	318,231	318,231	-	318,231	-	-
Parks								
Equipment	001					-		
Park Playground Structures	001	Park Impact Fees			70,000	70,000		
Total			-	-	70,000	70,000	-	-
Library & Comm Center								
None	120	GF	2,000			-	2,000	2,000
Total Library			2,000		-	-	2,000	2,000
Aquatic Center								
Machinery & Equipment	170	Reserves	55,500	-	-	-	-	-
New/Refurbish Starter Blocks	170	Reserves			-	-	12,000	
Diving Board Replacement	170	Reserves			-	-	16,000	
Pool Toy Replacement	170	Reserves			5,000	5,000		
Variable Drive for Pump	170	Reserves			-	-	11,000	
Drain Cover Replacement	170	Reserves	3,715	-	-	-	-	-
Total			59,215	-	5,000	5,000	39,000	-
Golf Course								
Equipment	190	Lease of Equipment	65,000		65,000	65,000	65,000	
Total			65,000	-	65,000	65,000	65,000	-

Capital Request Summary

Project or Item:	Home Fund	Funding Source	2011 Funded	Rollover to 2012	New in 2012	Total 2012	2013	2014
Public Works								
700 Pavement Management	110	REET 2	300,000			-	175,000	185,000
705 SR 410 Channelization	110	WSDOE grant	194,219			-		
707 Garrett St - SR 164 to Battersby Ave	110	158 /Grants	2,243,984			-	-	-
Warner Ave - Beringer St to Blake St	110	GF/R1/R2/IM				-	1,329,000	112,800
Improvements per 2006 Comp Water System Plan	110	GF/R1/R2/IM				-	500,000	500,000
Water system improvements	410		170,000			-		
Wastewater system Improvements	420	Reserves	10,000			-		
710 Facilities Update	420	Reserves	150,000	150,000		150,000		
717 Monroe-Wells Haz Pipe replacement	430	Reserves	300,000			-		
Natural Gas System Maint & Improvements	430	Reserves	-	299,700		299,700		
City-wide lighting improvements	410	O/S Funding	76,791			-		
Total			3,444,994	449,700	-	449,700	2,004,000	797,800
Exposition Center								
Building Improvements & Machinery	490	REET 2	315,000			-	-	-
Exterior Paint Exhibit Hall, Activity Hall, Admin Bldy					30,415	30,415		
Fieldhouse Exterior Maintenance					34,800	34,800		
Reader Board/Signage for Expo Center					-	-	20,000	
Picnic Table and Bleacher Replacement					-	-	20,500	
Motorized Card and Forklift					8,000	8,000		
Turf	490	158/Grants	445,001			-	-	-
Total			760,001	-	73,215	73,215	40,500	-
ER&R								
Replace 1992 Ford Ranger	520	Reserves	-		22,700	22,700	-	-
Replace 1992 Ford Taurus	520	Reserves	-		27,000	27,000		
Replace 1 ton Dump Truck	520	Reserves	-		36,800	36,800		
Replace 1994 Chevy 3/4 ton Pickup	520	Reserves	-		22,800	22,800		
Replace 2000 Chevy 3/4 ton w/ Service Body	520	Reserves	-		32,800	32,800		
Replace 2002 Peterbilt truck/w rear-loader	520	Reserves	-		237,000	237,000		
Replace 2003 PD Crown Vic	520	Reserves	-		38,000	38,000		
Replace 2005 PD Crown Vic	520	Reserves	-		38,000	38,000		
Total			-	-	455,100	455,100	-	-
Grand Total			4,977,559	1,000,753	297,215	1,297,968	2,150,500	799,800

Agency Funding History and Requests for 2012

	2008 Funded	2009 Funded	2010 Funded	2011 Funded	2012 Agency Requests	2012 Recommendation	2012 Budget
Community Development							
Chamber of Commerce	29,932	25,000	12,500	-	-	N/A	5,000
Greenriver CC	15,000	5,000	5,000	-	-	4,000	4,000
Stars & Stripes (ECEP)	8,500	5,000	-	-	-	N/A	-
Enumclaw Rotary	2,000	2,000	-	-	-	N/A	-
							9,000
Human Services							
Auburn Youth Services	72,100	72,100	50,100	15,000	15,000	15,000	25,000
KCSARC	8,000	5,000	4,000	1,000	2,000	1,000	1,000
Plateau Outreach	12,000	17,000	20,000	15,000	15,000	15,000	15,000
YWCA	3,500	2,000	2,000	1,000	3,000	1,000	1,000
K.I.D.S. Base		5,000					
Danish Hall					7,000		
Total Funding	\$151,032	\$138,100	\$93,600	\$32,000	\$42,000	\$36,000	\$51,000

Rental Subsidies 2012

	Chamber of Commerce	Arts Alive!
Estimated Value	2,100	12,000
Subsidized Amount	(1,350)	(7,500)
2012 Rent Due	750	4,500

2012 Position Control and Salary Ranges

Position	2012 Proposed Budget	2011 Staff Budget	2010 Staff Budget	2009 Staff Budget	2008 Staff Budget	FTE Changes	Salary Range	
							Minimum	Maximum
GENERAL FUND								
Council								
City Council (elected, part-time)	7.0000	7.0000	7.0000	7.0000	7.0000	-	325	325
Council Total	7.0000	7.0000	7.0000	7.0000	7.0000	-		
Judicial								
Judicial (contract)	1.0000	1.0000	1.0000	1.0000	1.0000	-		3,121
City/Prosecuting Attorney (contract)	1.0000	1.0000	1.0000	1.0000	1.0000	-		15,877
Public Defender (contract)	1.0000	1.0000	1.0000	1.0000	1.0000	-		6,071
Court Administrator	1.0000	1.0000	1.0000	1.0000	1.0000	-	3,960	5,819
Court Clerk I						-	2,486	3,307
Court Clerk II	1.0000	1.0000	1.0000	1.0000	1.0000	-	3,093	4,080
Bailiff	0.2000	0.2000	0.2000	0.2000	0.2000	-		18.27/hr
Judicial Total	5.2000	5.2000	5.2000	5.2000	5.2000	-		
Administration								
Mayor (elected, part-time)	1.0000	1.0000	1.0000	1.0000	1.0000	-		1,000
City Administrator	1.0000	1.0000	1.0000	1.0000	1.0000	-	7,367	10,825
City Clerk	1.0000	1.0000	1.0000	1.0000	1.0000	-	4,868	7,153
Civil Service (part-time)	0.1000	0.1000	0.1000	0.1200	0.1000	-		500
Media Services Manager	(1.0000)	1.0000	1.0000	1.0000	1.0000	-	3,066	4,505
Department Secretary	0.5000	0.5000	0.2500	1.0000	1.0000	0.250	2,946	4,329
Administration Total	3.6000	4.6000	4.3500	5.1200	5.1000	0.250		
Finance								
Finance Director	1.0000	1.0000	1.0000	1.0000	1.0000	-	6,045	8,882
HR Analyst	1.0000	1.0000	1.0000	1.0000	1.0000	-	4,590	6,744
Accounting Technician III	1.0000	1.0000	1.0000	1.0000	1.0000	-	3,393	4,422
Accounting Technician/Payroll	1.0000	1.0000	1.0000	1.0000	1.0000	-	3,311	4,865
Accounting Technician II	2.0000	2.0000	2.0000	3.0000	3.0000	-	2,965	3,952
Administrative Clerk II	1.0000	1.0000	1.0000	1.0000	1.0000	-	2,718	3,636
Finance Total	7.0000	7.0000	7.0000	8.0000	8.0000	-		
Police								
Chief	1.0000	1.0000	1.0000	1.0000	1.0000	-	6,224	9,145
Lieutenant	2.0000	2.0000	2.0000	2.0000	2.0000	-	5,242	7,703
Sergeant	3.0000	3.0000	3.0000	3.0000	3.0000	-	5,060	6,459
Officers	9.0000	9.0000	9.0000	9.0000	10.0000	-	4,385	5,597
Detective	2.0000	2.0000	2.0000	2.0000	2.0000	-	4,385	5,597
Jail Sergeant	1.0000	1.0000	1.0000	1.0000	1.0000	-	4,156	5,305
Communications Supervisor	1.0000	1.0000	1.0000	1.0000	1.0000	-	3,841	4,903
Corrections Officer/Jailer	5.0000	5.0000	5.0000	5.0000	5.0000	-	3,513	4,484
Records Specialist	1.0000	1.0000	1.0000	1.0000	1.0000	-	3,374	4,306
Communication Officer/Dispatcher	5.0000	5.0000	5.0000	5.0000	5.0000	-	3,292	4,202
Police Total	30.0000	30.0000	30.0000	30.0000	31.0000	-		
Community Development								
Community Development Director	1.0000	1.0000	1.0000	1.0000	1.0000	-	5,475	8,045
Building Official	1.0000	1.0000	1.0000	1.0000	1.0000	-	4,410	6,480
Building Inspector (contract)					0.500	-		
Assistant Planner	1.5900	1.5900	1.5900	2.0000	2.0000	-	3,842	5,645
Permit Technician					0.500	-	3,128	4,596
Office Assistant	0.5000	0.2000	0.2000	0.2000	0.2000	-	2,190	2,913
Department Secretary	1.0000	1.0000	1.0000	1.0000	1.0000	-	2,946	4,329
Community Development Total	5.0900	4.7900	4.7900	5.2000	6.2000	-		
Parks								
Parks & Recreation Director			0.7000	0.8000	0.8000	(0.700)	5,475	8,045
Parks Facility Manager	0.4000	0.3000	0.2500	-	0.250	0.050	3,960	5,819
Parks Maintenance Worker	0.8500	0.3500	-	1.0000	1.0000	0.350	2,965	3,952
Recreation Supervisor	1.0000	1.0000	0.7500	1.0000	1.0000	0.250	3,960	5,819
Administrative Assistant					0.750	-		
Department Secretary		0.7500	1.0000	-	-	(0.250)	2,965	3,952
Maintenance Worker				0.3300	0.3300	-	2,965	3,952
Office Assistant	0.2500							
Parks Total	2.5000	2.4000	2.7000	3.8800	4.1300	(0.300)		
TOTAL GENERAL FUND	60.390	60.990	61.040	64.400	66.630	(0.050)		

2012 Position Control and Salary Ranges

Position	2012 Proposed Budget	2011 Staff Budget	2010 Staff Budget	2009 Staff Budget	2008 Staff Budget	FTE Changes	Salary Range	
							Minimum	Maximum
<i>SPECIAL REVENUE FUNDS</i>								
Street								
Public Works Director	0.1000	0.1500	0.1500	0.1500	0.100	-	6,473	9,511
Operations Manager	0.3000	0.2500	0.2500	0.3000	0.200	-	5,017	7,372
Senior Engineering Tech	0.1000	0.1000	0.1000	0.2000	-	-	4,199	6,170
Construction Inspector	-	-	-	0.2500	1.000	-	3,842	5,645
Utility Engineer	-	-	-	-	-	-	-	-
Civil Engineer I, Transportation	1.0000	1.0000	1.0000	1.0000	1.000	-	4,727	6,946
Asst City Engineer	-	-	-	-	-	-	-	-
Administrative Assistant	0.0500	0.0500	0.0500	0.1000	0.080	-	3,191	4,689
Line Maintenance Lead	0.5000	0.5000	0.5000	-	-	-	3,756	4,604
Line Maintenance Worker	0.5000	0.5000	0.5000	-	1.000	-	3,080	4,108
Street Worker	1.0000	1.0000	1.0000	2.0000	1.950	-	2,965	3,952
Mtnc Worker/Rover	0.1000	0.1000	-	-	0.200	0.100	2,965	3,952
Office Assistant	0.0500	0.1000	0.1000	0.0500	0.100	-	2,190	2,913
Department Secretary	0.0200	0.0200	0.0200	0.1000	0.080	-	2,965	3,952
Street Total	3.7200	3.7700	3.6700	4.1500	5.710	0.100		
Library								
Community Services Director	-	0.9000	0.9000	0.9000	0.900	-	4,649	6,830
Computer Technician	0.9000	0.9000	0.9000	1.0000	1.000	-	3,393	4,422
Library Technician I	0.9000	0.9000	1.8000	2.0000	2.000	(0.900)	2,578	3,426
Library Clerk	0.4000	0.4000	0.4000	1.5000	1.500	-	2,255	3,002
Library Jr Clerk	1.3500	1.3500	1.3500	0.4500	0.450	-	1,901	2,536
Library Page	0.3000	0.6000	0.6000	0.6000	0.600	-		8.55/hr
Library Total	3.8500	5.0500	5.9500	6.4500	6.450	(0.900)		
Cemetery - Cultural Services								
Parks & Recreation Director	-	-	-	0.0500	0.050	-	-	-
Cemetery Manager	-	-	-	-	-	-	-	-
Maintenance Supervisor	-	-	-	-	0.750	-	-	-
Maintenance Lead	-	-	-	1.0000	1.000	-	-	-
Administrative Assistant	-	-	-	0.2500	0.250	-	-	-
Cemetery Total	-	-	-	1.3000	2.050	-		
Fire & EMS Departments								
Chief	-	1.0000	1.0000	1.0000	1.000	-	6,944	10,203
Shift Captains	-	3.0000	3.0000	3.0000	2.000	-	6,387	7,041
Fire Fighters	-	6.0000	6.0000	6.0000	4.000	-	4,767	6,084
Administrative Assistant	-	1.0000	1.0000	1.0000	1.000	-	3,191	4,689
Office Assistant	-	0.5000	0.5000	0.5000	0.500	-	2,190	2,913
Fire & EMS Total	-	11.5000	11.5000	11.5000	8.500	-		
Arts - Cultural Services								
Arts Coordinator	0.3400	0.3400	0.3400	1.0000	1.000	-	4,199	6,170
Arts Total	0.3400	0.3400	0.3400	1.0000	1.000	-		
Pool - Cultural Services								
Parks & Recreation Director	-	-	0.1000	0.0500	0.050	(0.100)	5,475	8,045
Recreation Supervisor	-	-	0.2500	-	-	(0.250)	3,960	5,819
Aquatics Coordinator	1.0000	0.6000	1.0000	1.0000	1.000	(0.400)	3,447	5,065
Aquatics & Rec. Assistant	-	-	-	-	1.000	-	2,700	3,967
Parks Facility Mgr	0.1000	-	-	-	-	-	-	-
Maintenance Worker	0.1500	0.1500	-	0.3300	0.330	0.150	2,965	3,952
Pool Totals	1.2500	0.7500	1.3500	1.3800	2.380	(0.600)		
Senior Center - Community Services								
Community Services Director	-	0.1000	0.1000	0.1000	0.100	-	4,649	6,830
Senior Center Manager	1.0000	1.0000	1.0000	1.0000	1.000	-	3,893	5,720
Van Driver	0.4700	0.4700	0.4700	0.5700	0.570	-	2,190	2,913
Recreation Program Asst.	0.7500	0.7500	0.7500	1.0000	1.000	-	2,718	3,306
Office Assistant	0.4000	0.4000	0.4000	0.5000	0.500	-	2,190	2,913
Senior Center Total	2.6200	2.7200	2.7200	3.1700	3.170	-		

2012 Position Control and Salary Ranges

Position	2012 Proposed Budget	2011 Staff Budget	2010 Staff Budget	2009 Staff Budget	2008 Staff Budget	FTE Changes	Salary Range	
							Minimum	Maximum
Golf Course - Cultural Services								
Parks & Recreation Director	-		0.1000	-	-	(0.100)	5,475	8,045
Golf Course Coordinator	1.0000	1.0000	0.5000	-	-	0.500	3,447	5,065
Aquatics Coordinator	-	0.4000	-	-	-	0.400	3,447	5,065
Parks Facility Mgr	0.3000	0.4000	-	-	-	0.400	3,960	5,819
Mtnce Worker/Rover	-	0.0500	-	-	-	0.050	2,965	3,952
GC Worker Lead	1.0000	1.0000	1.0000	-	-	-	3,538	4,350
Golf Course Total	2.3000	2.8500	1.6000	-	-	1.2500		
TOTAL SPECIAL REVENUE FUNDS	14.080	26.980	27.130	28.950	29.260	(0.150)		
<u>ENTERPRISE FUNDS</u>								
Water Utility								
Public Works Director	0.2000	0.2000	0.2000	0.1500	0.250	-	6,473	9,511
Operations Manager	-	-	-	0.0500	0.100	-	5,017	7,372
Water/Sewer Superintendent	-	-	-	0.5000	0.500	-	4,459	6,552
Assistant Engineer	-	-	-	1.0000	1.000	-	4,795	7,046
Civil Engineer III	1.0000	1.0000	1.0000	-	-	-	5,065	7,442
Senior Engineer Tech	0.3000	0.3000	0.3000	0.2000	1.000	-	4,199	6,170
Mtnce Worker Rover	0.2000	0.2000	-	-	-	0.200	2,965	3,952
Construction Inspector	-	-	-	0.2500	-	-	3,842	5,645
Water Worker	2.0000	2.0000	2.0000	2.0000	2.000	-	3,306	4,436
Lead Water Worker	1.0000	1.0000	1.0000	1.0000	1.000	-	4,018	4,922
Administrative Assistant	0.2500	0.2500	0.2500	0.1500	0.200	-	3,191	4,689
Meter Reader	2.0000	2.0000	2.0000	2.0000	2.000	-	2,965	3,952
Office Assistant	0.0800	0.1500	0.1500	0.1500	0.400	-	2,190	2,913
Department Secretary	0.1000	0.1000	0.1000	0.1500	0.200	-	2,965	3,952
Water Utility Total	7.1300	7.2000	7.0000	7.6000	8.650	0.200		
Wastewater Utility								
Public Works Director	0.2000	0.2000	0.2000	0.3000	0.250	-	6,473	9,511
Operations Manager	0.3000	0.2500	0.2500	0.1000	0.100	-	5,017	7,372
Water/Sewer Superintendent	-	-	-	0.5000	0.500	-	4,459	6,552
Mtnce Worker/Rover	0.2000	0.1000	-	-	-	0.100	2,965	3,952
Civil Engineer III	1.0000	1.0000	1.0000	1.0000	-	-	5,065	7,442
Wastewater Supervisor	1.0000	1.0000	1.0000	1.0000	1.000	-	4,546	5,567
Senior Engineering Technician	0.3000	0.3000	0.3000	0.4000	1.000	-	4,199	6,170
Utility Engineer	-	-	-	1.0000	1.000	-	-	-
Construction Inspector	-	-	-	0.5000	-	-	3,842	5,645
Line Maintenance Lead	0.5000	0.5000	0.5000	1.0000	1.000	-	3,756	4,604
Line Maintenance Worker	0.5000	0.5000	0.5000	1.0000	-	-	3,080	4,108
Wastewater Operator	2.0000	2.0000	2.0000	2.0000	2.000	-	3,306	4,436
Wastewater Lead	1.0000	1.0000	1.0000	1.0000	1.000	-	4,018	4,922
Administrative Assistant	0.0500	0.0500	0.0500	0.3000	0.100	-	3,191	4,689
Office Assistant	0.0800	0.1500	0.1500	0.2000	0.400	-	2,190	2,913
Department Secretary	0.0500	0.0500	0.0500	0.3000	0.100	-	2,965	3,952
Wastewater Utility Total	7.1800	7.1000	7.0000	10.6000	8.450	0.100		
Natural Gas Utility								
Public Works Director	0.2000	0.2000	0.2000	0.1800	0.250	-	6,473	9,511
Operations Manager	-	-	-	0.0500	0.200	-	5,017	7,372
Engineer	-	-	-	-	-	-	-	-
Assistant Engineer	-	-	-	-	-	-	-	-
Gas Utility Manager	1.0000	1.0000	1.0000	1.0000	-	-	5,645	8,295
Gas Supervisor	1.0000	1.0000	1.0000	1.0000	1.000	-	4,378	5,366
Senior Engineering Technician	0.3000	0.3000	0.3000	0.2000	-	-	4,199	6,170
Utility Engineer	-	-	-	-	1.000	-	4,615	6,780
Mtnce Worker/Rover	0.2000	0.2000	-	-	-	0.200	2,965	3,952
Lead Gas Worker	-	-	1.0000	1.0000	1.000	(1.000)	4,212	5,165
Gas Tech	1.0000	1.0000	-	-	-	1.000	3,818	4,989
Gas Worker	3.0000	3.0000	3.0000	3.0000	3.000	-	3,647	4,778
Administrative Assistant	0.2500	0.2500	0.2500	0.1500	0.200	-	3,191	4,689
Meter Reader	-	-	-	-	-	-	2,965	3,952
Office Assistant	0.0400	0.1000	0.1000	0.1000	0.400	-	2,190	2,913
Department Secretary	0.3300	0.3300	0.3300	0.1500	0.200	-	2,965	3,952
Natural Gas Utility Total	7.3200	7.3800	7.1800	6.8300	7.250	0.200		

2012 Position Control and Salary Ranges

Position	2012 Proposed Budget	2011 Staff Budget	2010 Staff Budget	2009 Staff Budget	2008 Staff Budget	FTE Changes	Salary Range	
							Minimum	Maximum
Solid Waste Utility								
Public Works Director	0.1000	0.1000	0.1000	0.1000	0.080	-	6,473	9,511
Operations Manager	0.3000	0.2500	0.2500	0.3500	0.250	-	5,017	7,372
Solid Waste Lead	-	-	-	-	1.000	-	3,619	4,432
Administrative Assistant	0.0500	0.0500	0.0500	0.1000	0.200	-	3,191	4,689
Solid Waste Worker	4.0000	4.0000	4.0000	5.0000	4.000	-	3,160	4,212
Mtnce Worker/ Rover	0.3000	0.3000	-	-	-	0.300	2,965	3,952
Department Secretary	0.3300	0.3300	0.3300	0.1500	0.200	-	2,965	3,952
Solid Waste Utility Total	5.0800	5.0300	4.7300	5.7000	5.730	0.300		
Expo Center - Cultural Services								
Parks & Recreation Director	-	-	0.1000	0.1000	0.100	(0.100)	5,475	8,045
Expo Event Mkt Manager	1.0000	1.0000	1.0000	1.0000	1.000	-	3,960	5,819
Parks Facility Manager	-	0.3000	0.2500	-	-	0.050	3,960	5,819
Maintenance Worker	-	0.5500	1.0000	0.3400	0.340	(0.450)	2,965	3,952
Department Secretary	-	0.2500	-	-	-	0.250	2,965	3,952
Expo Event Planner	0.5000	-	-	-	-	-	-	-
Expo Mtnce Worker	1.0000	-	-	-	-	-	-	-
Expo Event Workers	1.0000	0.8000	-	-	-	0.800	2,363	3,145
Expo Center Total	3.5000	2.9000	2.3500	1.4400	1.440	0.550		
TOTAL ENTERPRISE FUNDS	30.210	29.610	28.260	32.170	31.520	1.350		
INTERNAL SERVICE FUNDS								
Equipment Rental								
Public Works Director	0.1000	0.1000	0.1000	0.1000	0.050	-	6,473	9,511
Operations Manager	0.1000	0.1000	0.1000	0.0500	0.050	-	5,017	7,372
Mechanic Supervisor	1.0000	1.0000	1.0000	1.0000	1.000	-	4,546	5,567
Mechanic	1.0000	1.0000	1.0000	1.0000	1.000	-	3,714	4,982
Administrative Assistant	0.2500	0.2500	0.2500	0.1500	0.200	-	3,191	4,689
Department Secretary	0.1500	0.1500	0.1500	0.1000	0.200	-	2,965	3,952
Equipment Rental Total	2.6000	2.6000	2.6000	2.4000	2.500	-		
Information Services								
Manager of Information Services	1.0000	1.0000	1.0000	1.0000	1.000	-	4,325	6,355
IT Assistant	1.0000	-	-	-	-	-	-	-
Information Services Total	2.0000	1.0000	1.0000	1.0000	1.000	-		
Facilities Fund								
Public Works Director	0.1000	0.0500	0.0500	0.0200	0.020	-	6,473	9,511
Operations Manager	-	0.1500	0.1500	0.1000	0.100	-	5,017	7,372
Parks Facility Mgr	0.2000	-	-	-	-	-	-	-
Administrative Assistant	0.1000	0.1000	0.1000	0.0500	0.020	-	3,191	4,689
Street Worker Lead	-	-	-	-	0.050	-	3,756	4,604
Facilities Maintenance Worker	1.0000	1.0000	1.0000	1.0000	0.800	-	2,965	3,952
Department Secretary	0.0200	0.0200	0.0200	0.0500	0.020	-	2,965	3,952
Custodian	-	-	-	-	2.000	-	2,363	3,145
Facilities Fund Total	1.4200	1.3200	1.3200	1.2200	3.010	-		
TOTAL INTERNAL SERVICE FUNDS	6.020	4.920	4.920	4.620	6.510	-		
TOTAL ALL FUNDS	110.700	122.500	121.350	130.140	133.920	1.150		

Summary by Type	2012 Staff Budget	2011 Staff Budget	2010 Staff Budget	2009 Staff Budget	2008 Staff Budget	FTE changes	Current Budget Year as Percentage of Total
General Administrative & Elected	17.6000	18.600	18.350	20.120	20.100	(1.770)	15.1%
Judicial	5.2000	5.200	5.200	5.200	5.200	-	4.3%
Police	30.0000	30.000	30.000	30.000	31.000	-	24.7%
Fire & EMS Departments	-	11.500	11.500	11.500	8.500	-	9.5%
Parks, Recreation, Cultural Services	9.8900	9.240	8.340	9.000	11.000	(0.660)	6.9%
Library/Community Service	7.7700	7.770	8.670	9.620	9.620	(0.950)	7.1%
Planning & Community Development	5.0900	4.790	4.790	5.200	6.200	(0.410)	3.9%
Utilities & Street	30.4300	30.480	29.580	34.880	35.790	(5.300)	24.4%
Equip Rental/Data Processing/Facilities	6.0200	4.920	4.920	4.620	6.510	0.300	4.1%
	112.000	122.500	121.350	130.140	133.920	(8.790)	100.0%

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 Funds** Funds that have their budgeted appropriations lapse at the end of **Budgeted** 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 purpose 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.

<i>Budget Calendar</i>	The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.
<i>Capital</i>	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 \$5,000 in cost and have a useful life expectancy of over one year. 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.
<i>Capital Facilities Plan</i>	A capital facilities plan includes an inventory of existing forecast 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.
<i>Capital Improvement Program</i>	A plan for capital expenditures to be incurred each year over a period of five or more future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.
<i>Contingency</i>	A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.
<i>Councilmatic Bonds</i>	Councilmatic 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. Councilmatic bonds must not exceed .75% of the assessed valuation.
<i>Debt Service</i>	Payment of interest and repayment of principal to holders of the City's debt instruments.
<i>Department</i>	An organizational unit with a common purpose. A department can encompass more than one fund. Departments can be further segregated into Divisions.
<i>Depreciation</i>	(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.
<i>Expenditures/ Expenses</i>	Where accounts are kept on the modified accrual basis (expenditures) or accrual basis (expenses) of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.
<i>Fund</i>	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.

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 Management 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 Basis	The modified accrual basis of accounting is used in governmental funds (general, special revenue, debt service, and capital project funds), and in 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.
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, user fees, charges for services, grants, fines and forfeitures, interest income and miscellaneous revenue.
- Revenue Estimate** A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.
- Salaries and Wages** Amounts paid for personal services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts. This category also includes overtime, temporary help and car allowances.
- Services and Charges** Services acquired from and fees/payments made to vendors. These include printing, publications, auditing, police protection, street maintenance, public health programs, office rent, telecommunications, and social welfare programs.
- Supplies** Items used to deliver services, such as office supplies, short-lived minor equipment with no material value, periodicals and books and generic computer software.
- User Fees** The payment of a fee for direct receipt of a public service by the person benefiting from the service.