

▶ **City of Enumclaw 2011
Budget**

▶ **FOR FISCAL 2011**

2011 Adopted City of Enumclaw Budget

*For the 2011 Fiscal Year
January 1—December 31, 2011*



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Finance:

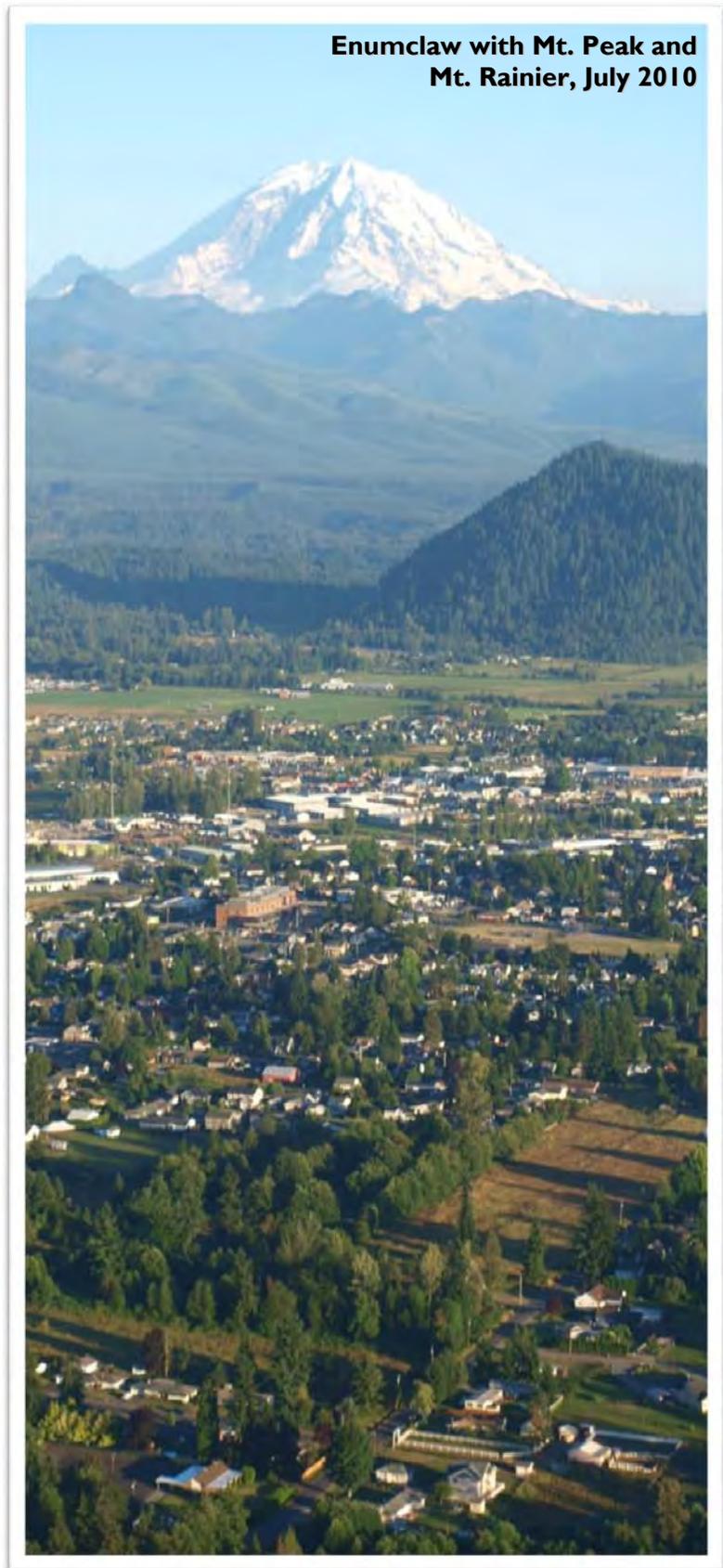
Stephanie McKenzie, Finance Director
Jodine Burke, Human Resources Analyst
Kristan Reed, Accounting Technician
Carol Barnes, Accounting Technician
Joe Nanavich, Manager of Information Services

Administration:

Liz Reynolds, Mayor
Mike Thomas, City Administrator
Jon Funfar, Media Services Manager

Enumclaw, located about 45 miles southeast of Seattle, came into existence in 1885. That year the Northern Pacific Railroad routed its transcontinental mainline through Frank and Mary Fell Stevensons' homestead, accepting their offer of cleared, level land for a siding. At the time only a few settlers lived on the high plateau that nestles in the foothills of the craggy Cascade Range near the volcanic peak of Mt. Rainier. Confident that a community would grow, the Stevensons filed a plat with the King County Auditor on October 1, 1885, built a hotel, and gave away lots for a saloon and a general store. A local settler reportedly coined the community's name, after a railroad official urged the choice of something with an ending other than "-ville." According to legend, Indian warriors had fled from "Enumclaw," their word for the thunderous roar from a nearby peak that they honored as sacred ground. Enumclaw was incorporated on January 27, 1913.

(from HistoryLink.org)



Enumclaw with Mt. Peak and Mt. Rainier, July 2010

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December 31, 2010

To the Honorable City Council members and Residents of Enumclaw:

I present to you the 2011 adopted budget. The adopted budget is a balanced budget that strives to preserve basic core services in a time of great economic uncertainty for our city government as well as for Enumclaw residents and businesses. Over the past year, the dramatic effects of the downturn in the national and state economies have become quite evident in our city -- job loss, home foreclosures, business failure, reductions in business and personal spending, and a cessation of new construction. Though estimates vary, prevailing state and Puget Sound economic forecasts do not predict a noticeable up-turn in the economy until mid-2012 at the earliest. Thus, 2011 will undoubtedly prove to be another challenging year.

For several years now, the city's expenditures have outpaced revenues. This differential cannot be sustained much longer. Information presented earlier this year during the fire annexation feasibility study process and at the city council budget workshop, depicted the city's general fund going insolvent in 2012. This looming reality forms the backdrop of the 2011 budget.

Cognizant of this reality, shortly after I took office, I asked that all city departments review the way that they conduct business through an examination of the processes, programming, expenditures and revenue particular to their operations. Found were a number of cost savings and efficiencies. These savings were instrumental in preserving a reasonable 2010 ending fund balance, and marked a new way of doing business. Once that I was convinced a strong effort had been made toward creating a more efficient organization, only then did I turn my attention to the task of making a series of difficult decisions to close a general fund gap of approximately \$600,000.

Though much of the budget focus is typically on the city's general fund, other funds, namely the utilities have their own set of fiscal challenges. These include but are not limited to insufficient operating fund balances, capital reserves, and a backlog of capital projects. Long term utility planning needs to commence in 2011 so that rates can be smoothed over time, capital projects can be accomplished, and when needed, bond or other financing at rates commensurate with a healthy bond rating can be obtained.

The 2011 budget is built on conservative revenue projections that reflect local economic conditions and forecasts, and on expenditure reductions that prioritize core public services over discretionary or non-essential spending. These prioritizations will significantly affect the levels of service at the library and parks, and curtail the funding for a variety of community services provided via partnership with the Chamber of Commerce and other non-profit groups. Continuing to fund non-essential services and external groups at this time puts too much of a financial strain on core services and limits our ability to meet state mandated obligations.

Though at times this year has been tough due to the loss of employees in 2010, I am very proud of the effort exhibited by staff. With limited resources and great determination they continued to provide excellent services to our citizens and at the same time accomplished a number of much needed projects. Despite the challenges at hand, I am confident that they will do so again in 2011.

There is much to be accomplished in 2011. There are union contracts to negotiate, a new health care plan to choose, a discussion and possible action on library services, annexations and long term land use planning, construction of the Welcome Center, redevelopment of Garrett Street, and the continued search for efficiencies. And, as always, the provision of excellent city services.

I look forward to another year of serving the great citizens of Enumclaw.

Warm Regards,

Liz Reynolds
Mayor of Enumclaw



Economic Outlook

Puget Sound Economy:

Economists and others have for the past year proclaimed the end of the economic downturn. By measure of gross domestic product (GDP) some are correct: GDP has advanced each quarter since mid-2009. This however is little consolation to many. The economy (federal, state and local) continues to shed jobs; most recently government jobs. High unemployment, reduced consumer spending, tight credit, and home foreclosures will continue to slow the pace of recovery for some time.

The Puget Sound economy in 2011 is expected to see the return of positive regional retail sales and personal income, and taxable retail sales are expected to grow as well. Puget Sound retail spending does not fully recover until 2012.¹ Further, it is projected that spending over the long run will not rise as fast as personal income. If this proves true, state and local government budget stress is both cyclical (economic downturn) and structural (less spending equates to less revenue). Consequently, the city will have to brace itself for at least another year or two of stagnant revenue receipts.

Enumclaw:

The local Enumclaw economy in 2010 was relatively stagnant. New construction, sales tax, utility fees, licensing and permit fees showed no real growth or activity. Little change is expected for 2011.

- **Sales tax:** For the second year in a row, local sales tax receipts were propped up by construction of the new hospital. Since its inception, the hospital project has brought in over \$265,000 in sales tax to the city. Project construction will end in December of this year. Thus, the 2011 budget reduces sales tax back to 2009 pre-construction level. From this revised level, the budget assumes a 6% growth in sales tax.²
- **New construction:** The city saw in 2008 and 2009 new construction primarily in the form of new commercial buildings. In 2010, there was no commercial construction (except for limited tenant improvements) and 18 new single family homes. The increase in new single family construction is attributable to the federal new home buyer credit. New single family construction stalled immediately post the ending of the program. Limited construction is expected in 2011 – the budget assumes 10 new single family homes. Cost of construction projects dropped from \$15m in 2009 down to \$5m in 2010.
- **Utility taxes:** Utility consumers are consuming less. Further, the unusually warm winter weather in January and February lead to a loss in gas revenue. Water and sewer utility funds were aided by connection fees associated with the hospital project and 18 new single family homes. Utility revenue is not expected to grow in 2011.
- **Real Estate Excise Tax (REET 1, 2):** REET is collected on home sales. REET is the principle source of funding for capital projects included in the city's capital facilities plan. REET collections in 2010 were substantially less than budgeted. Home sales are expected to be flat again in 2011, especially without the federal home buyer credit. Homebuyer activity is expected toward the end of 2011; however the data suggest that a full recovery will occur following three positive years of employment growth. 2014 is forecast as the year in which normal activity will begin in earnest.³ The 2011 budget revises downward REET revenue projections to \$100,000 per fund.

¹ The Puget Sound Economic Forecaster, Sept. 2010

² Puget Sound Economic Forecaster projects a 5.5% increase in retail sales tax. The Wa. State Economic Forecast Council projects 5-7% sales tax growth. King County projects 7% sales tax growth.

³ The Puget Sound Economic Forecaster, Sept. 2010 edition.

Consequently, little in the way of new capital projects will be completed in 2011. The current REET balance will be consumed mostly by the CAD/RMS project, Garrett Street and other street projects.

- **Other fees for service:** Fees associated with business licenses, land use and engineering permitting, passports, etc. is expected to remain flat in 2010. No growth is assumed in the 2011 budget.

Highlights of Major Changes Necessary to Balance 2011 Budget

Contained in the 2011 budget are a number of notable changes, primarily in the form of expenditures reductions, necessary to ensure a sufficient ending fund balance. As expenditures and revenue fluctuate during the course of the year, the city must maintain a fund balance that can absorb such changes. The reductions/additions listed below represent some of larger changes identified by staff to close the \$600,000 deficit:

REDUCTIONS:

Parks & Recreation Department:

- Parks programming has been significantly reduced and retains only those program offerings that result in revenue. Thus many of the break-even, one day program offerings has been eliminated. *Projected savings: \$34,000*
- Parks Director position frozen: Due to the restructuring of Parks, the re-assignment of responsibilities, the cost, and the size of this year's budget cuts, the Parks Director position is frozen. *Projected savings: \$125,000 (salaries + benefits).*

Enumclaw City Library:

- The general fund subsidy has been reduced from \$575,000 (2010 allocation) to \$475,000. This reduction will lead to a change in hours and the amount of new books and supplies purchased. *Projected savings: \$100,000*

Fire Department:

- Fire has identified a number of miscellaneous cost reductions in training and other expenditures which total approximately \$60,000. In addition, Fire will attempt to reduce its overtime expenditure (\$94,000 in 2010) by \$25,000. *Projected savings: \$85,000.*

Labor Wage Concessions:

- Non-represented employees (non-union) will forego both a cost of living increase (COLA) and a step increase. *Projected savings: \$72,595.*
- Represented employees (Fire Union, Police Guild, and AFSCME) each were asked to take a reduction in their COLA. In 2011, COLA increases for this represented population varied between 2% and 2.5%. AFSCME agreed to a COLA reduction via 4 furlough days. *Projected Savings: \$29,000.*

Outside Agencies:

- Outside agencies, those private and non-profit groups that provide a variety of services to the city and surrounding plateau annually ask for and receive a funding subsidy. The Chamber of Commerce, Plateau Outreach Ministries, and Auburn & Family Youth Center have historically received funding. Due to the severity of the 2011 budget, a limited amount of funding, approximately \$32,000 was allocated to these groups. *Projected savings: \$100,000.*

Data Processing Capital:

- Several purchases (CD/PW copier and large map printer, and laptops for Police) have been pushed forward until 2012. *Projected savings: \$38,000*

Internal Service Charges:

- Department interservice fund charges for equipment rental fund were significantly reduced by putting off for another year any vehicle replacement. The only allocation in 2011 will be for the replacement of 2 police cars in 2012. *Projected savings: \$100,000.*

Downtown Flower Baskets:

- Each spring the city spends approximately \$12,000 on baskets and labor to water those baskets. The baskets are located throughout the downtown core. In 2011, the baskets will be located only on Cole Street, one basket per pole. *Projected cost savings: \$6,000.*

ADDITIONS: The 2011 budget includes revenue increases in the form of property tax and rental income.

- 1% Property Tax: *Projected increase \$21,500.*
- Gas utility tax: The gas utility tax will increase an additional 1%. Thus, the City in 2011 will assess a 5% utility tax on its gas service. The extra revenue generated, approximately \$45,000 will accrue to the general fund.
- Fund 180 Rental Income: As in 2010, rental income from Fund 180 accrues to the general fund. *Projected Increase \$60,000.*

OTHER:

- Banked Capacity: The City chose to roll forward to 2012 its banked capacity. This amount is approximately \$60,000.
- King County Youth Sports Facility Grant: The city received on behalf of the YEAS organization a \$75,000 grant for the football turf replacement project. The grant requires an \$18,750 match. The budget identifies the Expo fund as the grant source.
- Cable TV utility tax: Not Included is a utility tax on cable TV. The average tax per AWC is 5.5%; maximum is 10%. A 2.5% tax on cable TV would equate to approximately \$50,000 per year.

2011 Proposed Staffing Changes

| Position Adds | Department | Cost |
|----------------------------|--------------|--------------------------|
| Rover | Public Works | \$56,000 (wage+benefits) |
| Permanent Part-time (2) | Expo Center | \$25,000 (total) |
| Position Reductions | | |
| Librarian (retire) | Library | \$60,000 |

- **Rover position:** Staffing at City Shops (utilities) is too lean which has caused over the past several years, increased overtime and labor union considerations. The Rover position will be able to work in utilities, golf course, streets and Expo Center. The addition of this position will reduce the cost associated with hiring seasonal or temporary workers and overtime.
- **Permanent Part-time Expo:** The addition of two permanent part-time employees will significantly reduce temporary labor costs and the costly use of full time Parks staff associated with event set-up and management. The position will work at the direction of the Expo Center Manager and provide dedicated event staff.
- **Library Positions:** The reduction in the Library budget necessitates reduction in force. The position vacated through retirement will be frozen in 2011.



2011 Proposed Capital Projects

| Project Title | 2011 Cost | External Funding |
|--------------------------------------|---------------------|---------------------|
| Administration | | |
| ECTV Hardware Upgrades | 10,000 | \$ 10,000 |
| Total Administration | \$ 10,000 | \$ 10,000 |
| Finance & DP | | |
| CAD/RMS Police Dispatch Replacement | 250,000 | |
| Total Finance & DP | \$ 250,000 | \$ - |
| Community Development | | |
| Wayfinding Signs | 106,122 | |
| Newuakum Creek | 15,948 | |
| Shoreline Master Program | 6,100 | \$ 6,100 |
| Historic District | 10,000 | |
| Marketing Campaign | 10,000 | |
| Total Community Development | \$ 148,170 | \$ 6,100 |
| Visitor Center | 319,500 | |
| Total CD with Visitor Center | \$ 467,670 | \$ 6,100 |
| Parks | | |
| Fund 490 Expo Center | | |
| Fieldhouse roof | 230,000 | \$ 44,000 |
| Total Expo Center | \$ 230,000 | \$ 44,000 |
| Fund 190 Golf Course | | |
| IT hardware | 3,000 | |
| Total Golf Course | \$ 3,000 | \$ - |
| Total Parks | \$ 233,000 | \$ 44,000 |
| Police Department | | |
| Bullet Proof Vests | 11,000 | |
| Patrol Video over IP Pole Camera | 9,400 | |
| Total Police Department | \$ 20,400 | \$ - |
| Fire Department | | |
| Two Multi-Gas Detectors | 4,500 | |
| Forcible Entry Prop | 8,000 | |
| Total Fire Department | \$ 12,500 | \$ - |
| Street/Transportation | | |
| Pavement Management | 200,000 | |
| Garrett St - SR 164 to Battersby Ave | 2,243,484 | 1,776,257 |
| SR Channelization Improvements | 194,219 | 810,950 |
| Total Street/Transportation | \$ 2,637,703 | \$ 2,587,207 |
| Utilities | | |
| City Reservoir | 250,000 | |
| Total Utilities | \$ 250,000 | \$ - |
| Total Projects | \$ 3,883,273 | \$ 2,647,307 |

Selected City Projects 2010

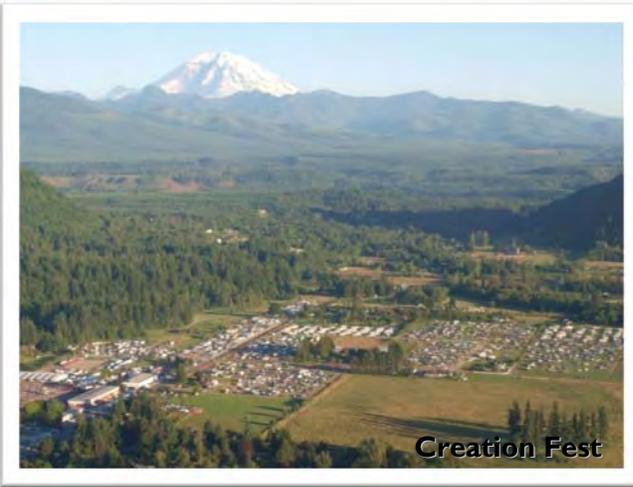




Stars & Stripes Parade



Enumclaw Street Fair



Creation Fest



**Walk of Fame Inductee
Charles Berg**



Oktoberfest

Selected Local Events 2010

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.

Computation of Legal Debt Margin

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

Miscellaneous Statistics – a wide variety of information about the City.

Glossary– Definitions of key terms.

City Of Enumclaw Mission Statement

(Adopted September 2005)

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

- A. **FISCAL STRENGTH - MAXIMIZE UTILIZATION OF FINANCIAL RESOURCES.**
 - 1. Coordinate the Comprehensive Plan, budget, capital and long-range planning processes.
 - 2. Prioritize services and projects that benefit the community.
 - 3. Leverage resources with other agencies and private interests.
 - 4. Maintain fiscally responsible fund reserve balances.
 - 5. Provide understandable and timely budget, financial and analytical reports.

- B. **PLANNING AND ENVIRONMENT - CONCENTRATE DEVELOPMENT IN URBAN AREAS AND PRESERVE RURAL NEIGHBORHOODS.**
 - 1. Encourage compatible land use and conservation of resources.
 - 2. Develop and maintain infrastructure that meets both community expectations and development needs.
 - 3. Promote business development with a pedestrian orientation.
 - 4. Develop and maintain a system of attractive and functional parks and street landscaping.

- C. **COMMUNITY SERVICES - ENHANCE QUALITY OF LIFE.**
 - 1. Support community events and facilities that contribute to the quality of life.
 - 2. Support human services, arts and cultural programs.
 - 3. Provide public safety and emergency services that are effective, efficient and helpful.
 - 4. Encourage citizen involvement through effective communication.
 - 5. Emphasize a customer-service orientation and attitude through all City services.

- D. **ECONOMIC DEVELOPMENT – CREATE ENVIRONMENT FOR SUCCESSFUL ECONOMIC GROWTH.**
 - 1. Invigorate tourism and support of local activities.
 - 2. Increase retail sales opportunities that encourage local shopping and dining.
 - 3. Coordinate with King County for efficient utilization of land within the City.
 - 4. Effectively use City owned property for economic development where appropriate.
 - 5. Encourage businesses that provide living wage jobs.

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 | 4 years | 12/31/13 |
| E-mail: council@ci.enumclaw.wa.us Phone: (360) 615-5608 | | | |

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 | Marcia Hopkins | Administration | mhopkins@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
Kevin Mahelona
Jim Hogan

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

Fire Oversight

Kevin Mahelona, Chair
Jim Hogan
Two Fire Commissioners

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.

Rita Sand-Voss, Chair

Celia Bender

Lauri Hillberg

Pat Fisk

Elaine Lynest

Randy Cook

Blanche Evans

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

Jason Harkness

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 Expo Center.

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

Dan Oliva

JoAn McKinlay

Human Services Board – advisory board that identifies and prioritizes social service needs.

Four-year term. Meets the fourth Wednesday of each month, 7:00 p.m. at City Hall.

Beth Coppin-Cross, Chair

Stephanie Sackett-Converse

Sylvia McDougall

Aaron Brenner

Linda Farr

Marshall Gutierrez

Renee Welsh

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

Sarah Collins

Dustin Twiggs

Linda Kleppe-Olson

Adella King

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

Alicia Alexander



Finance and Budget Related Policies

I. 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."

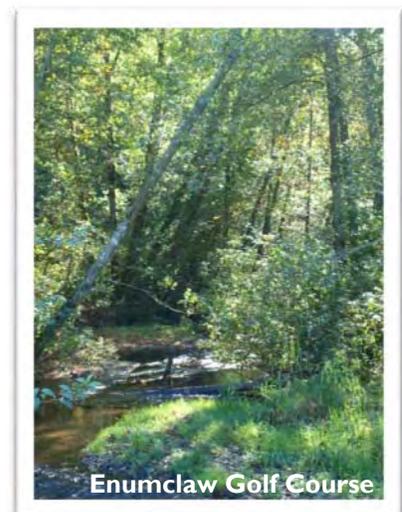
The **modified accrual** basis of accounting is the accrual basis adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments are recognized when they become susceptible to accrual, i.e., when the related funds become both "measurable" and "available"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

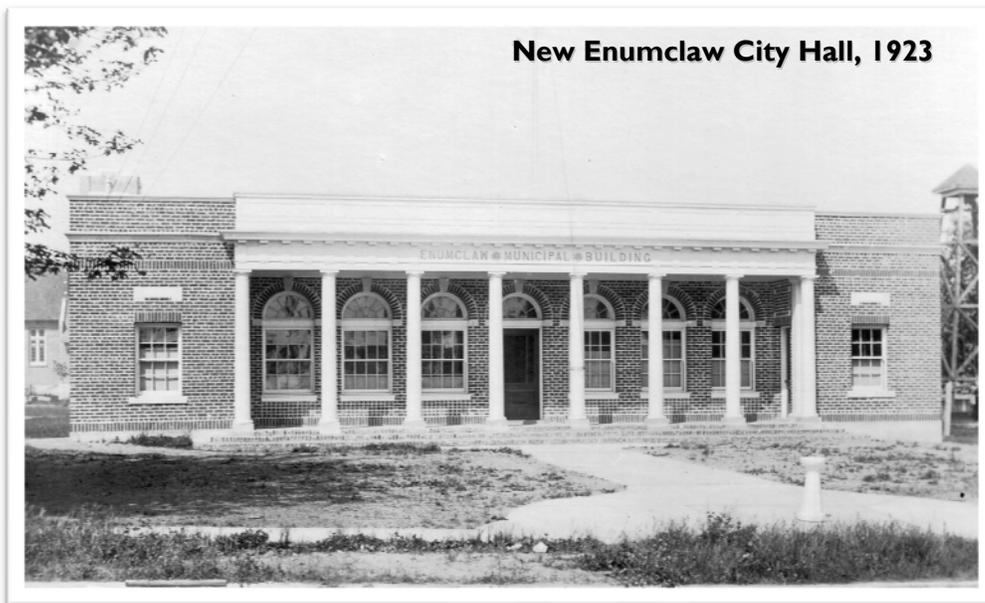


budgeted funds. Budgets for certain special revenue, debt service, capital project and enterprise funds are adopted at the level of the individual project and for fiscal periods that correspond to the lives of projects.

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.



2011 Budget Calendar

Preliminary Budget Presentation

| Scheduled | Tasks | Legal Deadlines, Requirements |
|--|---|--|
| Week of Sept. 13-17 City Administrator | Meetings with Department Heads to review budget status and make required adjustments. | |
| Monday, September 27 Regular Council Meeting | Current year's Estimated Revenues to Council | 1 st Monday in October |
| Thursday, September 30 City Clerk | Send notice to newspaper of Budget Workshop Meeting Dates – Wednesdays October 20, 27 & November 3, 10 | Publish Wednesday, October 6 & 13 |
| Thursday, September 30 City Clerk | Send notice to newspaper that Preliminary Budget is Filed with the City Clerk's Office on Friday, October 15 | Publish Wednesday, October 6 & 13 |
| Thursday, October 7 City Clerk | Send notice to newspaper for October 25 Public Hearing on Next Year's Revenue Sources and October 25 & November 8 Public Hearings on Setting the Property Tax Levy (<i>with estimated amount</i>) | Publish Wednesday, October 13 & 20 |
| Friday October 15 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 21 City Clerk | Send notice to newspaper for <u>Second Public Hearing</u> on November 8 - Setting the Property Tax Levy (<i>with estimated amount</i>) | Publish Wednesday, October 27 and Nov. 3 |
| Thursday, October 21 City Clerk | Send notice to newspaper for Nov 8 and Nov 22 Public Hearing on the Preliminary Budget | Publish Wednesday, October 27 & Nov. 3 |
| Thursday, November 4 City Clerk | Send notice to newspaper for <u>Second Public Hearing</u> on November 22 on the Preliminary Budget | Publish Wednesday, November 10 & 17 |



2011 Budget Calendar continued

Formal Budget Adoption

| Scheduled | Tasks | Legal Deadlines, Requirements |
|--|--|-------------------------------|
| Monday, October 25 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 20 1st Council Workshop 7pm | Budget Review – Overview, Council, Administration, Finance, Legal, Police & Fire, Municipal Court | |
| Wednesday, October 27 2nd Council Workshop pm | Budget Review - Library & Community Services, Outside Agencies, Parks, Expo Center, Community Development, Property Management, General Fund Subsidies | |
| Wed., November 3 3rd Council Workshop 7pm | Budget Review - Public Works, Capital & Significant Expenditures, Interfund Charges | |
| Monday, November 8 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 10 4th Council Workshop 7pm | Budget Review - Citywide Summary, Review & Discussion | |
| Monday, November 22 Regular Council Meeting | <u>Second & Final</u> Public Hearing on Preliminary Budget <u>First</u> Reading of Budget Ordinance | November 30+ |
| Monday, December 13 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.

EXPEDINTURES:

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. 2471

AN ORDINANCE OF THE CITY OF ENUMCLAW, KING COUNTY, WASHINGTON AMENDING ORDINANCE 2463, PROPERTY TAX LEVY FOR FISCAL YEAR 2011.

Whereas, the City Council of Enumclaw adopted Ordinance 2463 on November 22, 2010, levying the general taxes for the City for fiscal year 2011.

Whereas, after the City Council of Enumclaw adopted Ordinance 2463, the City was notified by King County Assessor's Office that the available new construction levy amount had increased by \$22,964 and the 1% limit factor had decreased by \$455.

Whereas, King County advised the Finance Director to request an amendment to Ordinance 2463 to correct the 1% limit factor and seek direction on the additional new construction levy amount

Whereas, the City Council of Enumclaw adopted Ordinance 2463 which set the regular levy in the amount of \$2,158,749, which was an increase of \$45,419 in property tax revenue from the previous year, and included 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 2011 is \$2,181,258 which is an increase of \$67,928 or 3.2% of 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.

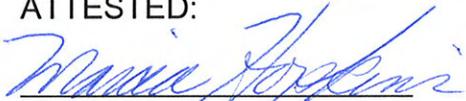
Section 5: This ordinance shall take effect and be in force on and after December 13, 2010 which date is more than five days from and after its passage, approval, and publication.



Mayor Liz Reynolds

Introduced: 12-13-10
Passed: 12-13-10
Approved: 12-14-10
Published: 12-22-10

ATTESTED:



Marcia Hopkins
City Clerk

APPROVED AS TO FORM:



Michael J. Reynolds
City Attorney

Ordinance No.: 2471
Draft No.: 1
Draft Date: December 7, 2010
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 \$3.375 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.

An excess levy was approved in 1989 and expires in December 2009. It is used to redeem and make interest payments on the 1998 UTGO Library Refunding bonds. In advisory votes citizens also approved the use of additional regular levy funds;

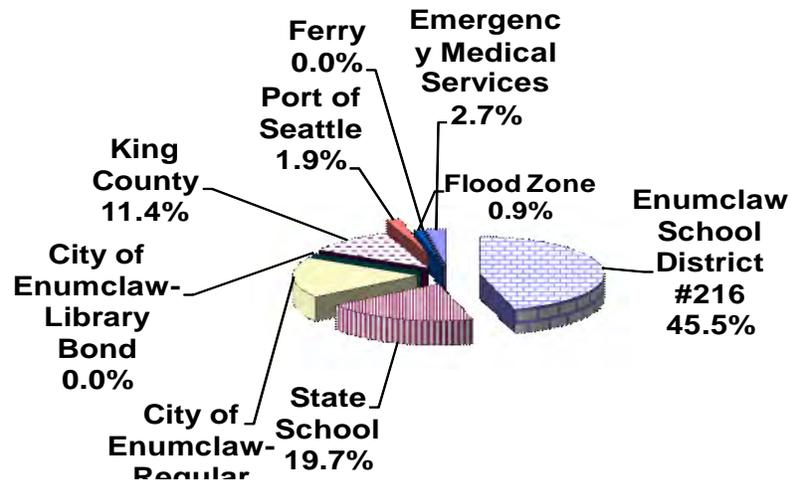
- 2003 Forward Thrust Swimming Pool Operations and Maintenance
- 2005 Two additional fire fighters and dispatcher

| | 2011 | 2010 |
|-----------------------------------|-----------------|-----------------|
| PY Levy Available to General Fund | \$1,846,743 | 1,806,497 |
| Pool Levy @ 16¢/\$1,000 | 168,592 | 168,651 |
| Fire Fighter Levy @ 9.3¢/\$1,000 | 97,994 | 98,028 |
| New construction and adjustments | 46,796 | 21,061 |
| Regular Levy Base | 2,160,125 | 2,094,237 |
| 1% increase and/or IPD | 21,133 | 19,092 |
| Banked Capacity for Fire fighters | 0 | 0 |
| Banked Capacity | 0 | 0 |
| Regular Levy Approved | 2,181,258 | 2,113,329 |
| Voted Excess – Library Bonds | 0 | 0 |
| Total Levy Request | \$2,181,258 | \$2,113,329 |
| Assessed Value | \$1,053,702,403 | \$1,048,875,708 |
| Regular levy rate/\$1,000 | 2.07009 | 2.01641 |
| Total levy rate/\$1,000 | 2.07009 | 2.01641 |

Property Tax Distribution

2010 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 | \$5.12837 | 45.48% |
| State School | \$2.22253 | 19.71% |
| City of Enumclaw-Regular Levy | \$2.01641 | 17.88% |
| City of Enumclaw-Library Bond | \$0.00000 | 0.00% |
| King County | \$1.28499 | 11.39% |
| Port of Seattle | \$0.21597 | 1.92% |
| Flood Zone | \$0.10514 | 0.93% |
| Ferry | \$0.00348 | 0.03% |
| Emergency Medical Services | \$0.30000 | 2.66% |
| Total | \$11.27689 | 100.00% |



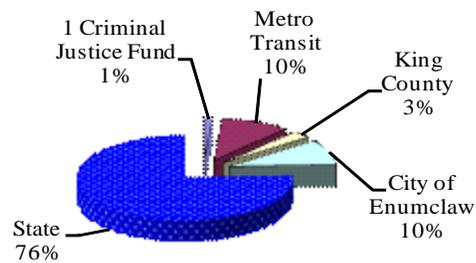
All Sales Tax Revenues go to the General Fund. The General Fund then subsidizes the operation of other funds with transfers.

Historical Local Rates

| Effective Date | City | County | Transit | Criminal Justice | Total Local |
|----------------|--------|--------|---------|------------------|-------------|
| 04/01/2008 | 0.850% | 0.250% | 0.900% | 0.100% | 2.100% |
| 04/01/2007 | 0.850% | 0.150% | 0.900% | 0.100% | 2.000% |
| 04/01/2001 | 0.850% | 0.150% | 0.800% | 0.100% | 1.900% |
| 11/01/1990 | 0.850% | 0.150% | 0.600% | 0.100% | 1.700% |
| 01/01/1983 | 0.850% | 0.150% | 0.600% | 0.000% | 1.600% |
| 01/01/1982 | 0.425% | 0.075% | 0.600% | 0.000% | 1.100% |
| 01/01/1981 | 0.425% | 0.075% | 0.400% | 0.000% | 0.900% |
| 01/01/1973 | 0.425% | 0.075% | 0.300% | 0.000% | 0.800% |
| 04/01/1970 | 0.425% | 0.075% | 0.000% | 0.000% | 0.500% |

Composition of Retail Sales Tax Rate

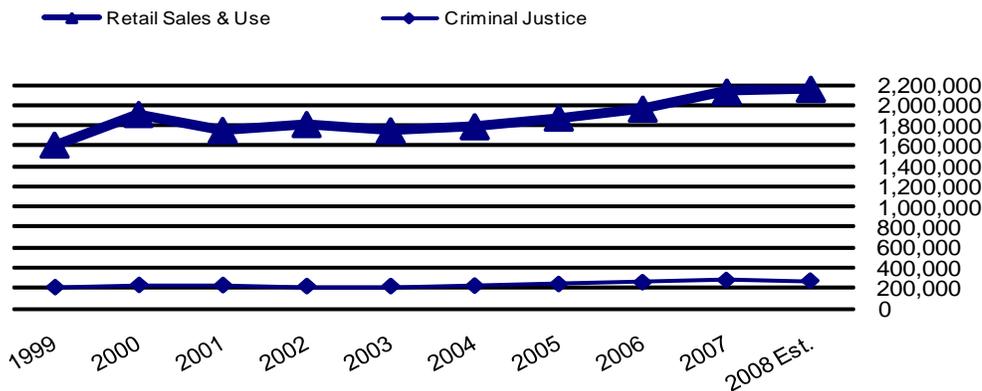
| | |
|-------------------------|--------------|
| 1 Criminal Justice Fund | 0.10% |
| Metro Transit | 0.90% |
| King County | 0.25% |
| City of Enumclaw | 0.85% |
| State | 6.50% |
| 2 Total | 8.60% |



1 Must be used for criminal justice purposes.

2 Total rate in food & beverage businesses is 9.1%.

Historical Sales Tax Revenues



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
Fire Department/EMS 160
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

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
Stadium Trust Fund 623

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

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
Wastewater Plant Expansion 487
Enumclaw Expo Center 490

Internal Service Funds:

Equipment Rental 520
Data Processing 530
Facilities Maintenance 535

Fiduciary Fund:

Schlotfeldt Library Endowment 621
Stadium Trust Fund 623

Permanent Funds:

Cemetery Endowment 701
Lafromboise Memorial 722

City by Department:

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
Wastewater Construction Fund 487
Equipment Rental Fund 520
Facilities Fund 535

ORDINANCE NO. 2466

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ENUMCLAW, WASHINGTON, ADOPTING THE ANNUAL OPERATING BUDGET FOR THE YEAR 2011, 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 8th and November 22nd, 2010, 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 2011 Operating Budget. The annual operating budget of the City of Enumclaw, Washington, for the year 2011, 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 2011 as set forth herein, are:

Ordinance No.: 2466
Draft No.: 2
Draft Date: November 18, 2010
Requested By: Finance Director

2011 Adopted Budget

| General Governmental Operating Funds | Beginning Reserves + | Revenues = | Funds Available - | Expenditure s = | Ending Reserve |
|---|-------------------------|----------------------|----------------------|----------------------|----------------------|
| General (001) | \$ 917,571 | \$ 8,656,842 | \$ 9,574,413 | \$ 8,632,356 | \$ 942,057 |
| Special Revenue Funds | | | | | |
| Contingency (101) | 314,184 | 2,000 | 316,184 | - | 316,184 |
| Street (110) | 243,928 | 3,252,257 | 3,496,185 | 3,443,915 | 52,270 |
| Lodging Tax (115) | 6,000 | 4,600 | 10,600 | - | 10,600 |
| Library (120) | 22,215 | 400,570 | 422,785 | 422,454 | 331 |
| 2nd 1/4% Real Estate Excise Tax (12) | 481,998 | 104,500 | 586,498 | 300,000 | 286,498 |
| 1st 1/4% Real Estate Excise Tax (13) | 432,230 | 103,600 | 535,830 | 260,000 | 275,830 |
| Cemetery (140) | 32,680 | - | 32,680 | 5,000 | 27,680 |
| Seized Assets (150) | 14,918 | 16,560 | 31,478 | 26,500 | 4,978 |
| Jail Administration Group (154) | 91,890 | 500 | 92,390 | - | 92,390 |
| Drug Ed & Enforcement (156) | 21,392 | 3,775 | 25,167 | 3,000 | 22,167 |
| Impact/Mitigation (158) | 544,499 | 44,610 | 589,109 | 409,948 | 179,161 |
| Fire Department (160) | 9,205 | 2,055,269 | 2,064,474 | 2,064,474 | - |
| Arts (162) | 262 | 38,000 | 38,262 | 20,693 | 17,569 |
| Pool (170) | 101,429 | 429,500 | 530,929 | 374,938 | 155,991 |
| Property Management (180) | 1,697,685 | 113,024 | 1,810,709 | 60,462 | 1,750,247 |
| Human Services (185) | 17,089 | 307,453 | 324,542 | 323,355 | 1,187 |
| Golf Course (190) | 82,843 | 525,000 | 607,843 | 604,659 | 3,184 |
| Total Special Revenue Funds | 4,114,447 | 7,401,218 | 11,515,664 | 8,319,398 | 3,196,266 |
| Debt & Endowment Funds | | | | | |
| 1998 Unlimited GO Refunding (212) | - | - | - | - | - |
| 2003 Limited GO Redemption (213) | 740 | 65,809 | 66,549 | 66,109 | 440 |
| LID Debt Cole & Warner (215) | 54,221 | 37,047 | 91,268 | 36,242 | 55,026 |
| D Guaranty (230) | 107,821 | 550 | 108,371 | - | 108,371 |
| Schlotfeldt Endowment (621) | 25,817 | 125 | 25,942 | 500 | 25,442 |
| Lafromboise Memorial Trust (722) | 130,414 | 650 | 131,064 | 2,000 | 129,064 |
| Cemetery Endowment (701) | 412,582 | 5,500 | 418,082 | - | 418,082 |
| Total Debt & Endowment Funds | 731,595 | 109,681 | 841,276 | 104,851 | 736,425 |
| Construction Funds | | | | | |
| Welcome Center Const (310) | 318,231 | - | 318,231 | 318,231 | (0) |
| Total Construction Funds | 318,231 | - | 318,231 | 318,231 | (0) |
| Enterprise Funds | | | | | |
| Water (410) | 275,903 | 2,931,170 | 3,207,073 | 2,765,851 | 441,222 |
| Wastewater (420) | 884,606 | 3,951,696 | 4,836,302 | 4,234,893 | 601,409 |
| Natural Gas (430) | 689,066 | 4,941,100 | 5,630,166 | 4,831,417 | 798,749 |
| Solid Waste (440) | 217,048 | 1,806,990 | 2,024,038 | 1,768,408 | 255,630 |
| Revenue Bond Fund (455) | 705,754 | 758,438 | 1,464,192 | 754,938 | 709,254 |
| Expo Center (490) | 973,757 | 431,900 | 1,405,657 | 839,818 | 565,839 |
| Total Enterprise Funds | 3,746,134 | 14,821,294 | 18,567,428 | 15,195,325 | 3,372,103 |
| Internal Service Funds | | | | | |
| Equipment Rental (520) | 2,275,141 | 1,394,623 | 3,669,764 | 728,541 | 2,941,223 |
| Data Processing (530) | 61,777 | 551,646 | 613,423 | 534,560 | 78,863 |
| Facilities (535) | 501,280 | 464,624 | 965,904 | 571,901 | 394,003 |
| Total Internal Service Funds | 2,838,198 | 2,410,893 | 5,249,091 | 1,835,002 | 3,414,089 |
| Total All City Funds | \$ 12,666,176 | \$ 33,399,928 | \$ 46,066,103 | \$ 34,405,163 | \$ 11,660,941 |

Ordinance No.: 2466
 Draft No.: 2
 Draft Date: November 18, 2010
 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 includes four furlough days for AFSCME union employees in lieu of a reduced cost of living adjustment. One permanent position in the Utility Funds and two permanent part-time positions in the Expo Funds were created to reduce the temporary labor costs. The Library Fund re-allocated a full-time position in order to maintain part-time staffing.

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 Golf Course Fund.

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.

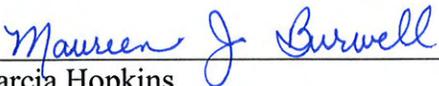
SECTION 6: The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the Office of the State Auditor and to the Association of Washington Cities.

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

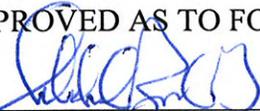

Mayor Liz Reynolds

INTRODUCED: 11-22-10
PASSED: 12-13-10
APPROVED: 12-14-10
PUBLISHED: 12-22-10

ATTESTED:


For Marcia Hopkins
City Clerk

APPROVED AS TO FORM:


Michael J. Reynolds
City Attorney

Ordinance No.: 2466
Draft No.: 2
Draft Date: November 18, 2010
Requested By: Finance Director

| | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---------------------------|-------------------|-------------------|--------------------|------------------|
| General Fund | | | | |
| Revenues | | | | |
| Beginning Fund Balance | \$ 1,360,079 | \$ 1,093,714 | \$ 1,093,714 | \$ 917,571 |
| Taxes | 5,970,961 | 6,196,159 | 6,070,229 | 6,219,288 |
| Licenses & Permits | 296,863 | 295,600 | 281,340 | 279,000 |
| Intergovernmental | 509,519 | 510,247 | 469,574 | 488,320 |
| Charges for Services | 1,514,124 | 1,504,080 | 1,428,296 | 1,396,134 |
| Fines & Forfeitures | 146,334 | 145,300 | 145,050 | 159,000 |
| Interest, Rentals & Other | 77,996 | 104,403 | 78,236 | 45,100 |
| Transfers In | 508,104 | 288,244 | 182,122 | 70,000 |
| Total Revenues | 9,023,901 | 9,044,033 | 8,654,847 | 8,656,842 |
| Total Resources | 10,383,980 | 10,137,747 | 9,748,561 | 9,574,413 |

Expenditures

| | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|
| Salaries | 3,476,808 | 3,499,870 | 3,395,164 | 3,377,418 |
| Personnel Benefits | 1,441,924 | 1,580,688 | 1,288,197 | 1,461,028 |
| Supplies | 182,969 | 269,256 | 248,495 | 257,750 |
| Services/Charges | 946,210 | 1,044,929 | 987,315 | 953,745 |
| Intgov't Svc/Taxes | 63,458 | 121,514 | 96,779 | 111,738 |
| Interfund Services | 621,116 | 467,470 | 469,647 | 520,974 |
| Transfers Out | 2,292,253 | 2,299,103 | 2,299,103 | 1,914,203 |
| Total Operating Expenditures | 9,024,738 | 9,282,830 | 8,784,700 | 8,596,856 |
| Capital & Project Expenditures | 134,927 | 158,512 | 46,290 | 35,500 |
| Total Expenditures | 9,159,665 | 9,441,342 | 8,830,990 | 8,632,356 |

| | | | | |
|------------------------------|---------------------|-------------------|-------------------|-------------------|
| Available Ending Balance | 495,556 | (53,001) | 208,015 | 244,689 |
| Designated-Petty Cash | 6,780 | 6,780 | 6,780 | 6,780 |
| Designated-Projects | - | - | - | - |
| Designated (8% Expenditures) | 721,979 | 742,626 | 702,776 | 690,588 |
| Ending Fund Balance | \$ 1,224,315 | \$ 696,405 | \$ 917,571 | \$ 942,057 |

Contingency Fund

Revenues

| | | | | |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | \$ 305,876 | \$ 312,184 | \$ 312,184 | \$ 314,184 |
| Interest & Other | 5,196 | 4,000 | 2,000 | 2,000 |
| Total Resources | 311,072 | 316,184 | 314,184 | 316,184 |
| Ending Fund Balance | \$ 311,072 | \$ 316,184 | \$ 314,184 | \$ 316,184 |

| General Fund Significant Revenue Detail | | | | Fund 001 | |
|---|----------------------|---------------------|---------------------|----------|--------------|
| | 2010 | 2011 | | | |
| | Budget | Budget | Change | Change | |
| General Fund | | | | | |
| Beginning Fund Balance - Operating | \$ 1,093,714 | \$ 917,571 | \$ (176,143) | | -16.1% |
| General Property Tax | 2,094,280 | 2,181,258 | 86,978 | | 4.2% |
| General Sales Tax | 2,000,000 | 1,900,000 | (100,000) | | -5.0% |
| Water Fund | 223,379 | 232,000 | 8,621 | | 3.9% |
| Natural Gas Fund | 200,000 | 252,800 | 52,800 | | 26.4% |
| Wastewater Fund | 320,000 | 320,000 | - | | 0.0% |
| Solid Waste Fund | 147,500 | 153,000 | 5,500 | | 3.7% |
| Electric Utility Tax | 526,000 | 541,780 | 15,780 | | 3.0% |
| Telephone & Telegraph Utility Tax | 385,000 | 373,450 | (11,550) | | -3.0% |
| Total Utility Taxes | 1,801,879 | 1,873,030 | 71,151 | | 3.9% |
| Other Taxes | 300,000 | 265,000 | (35,000) | | -11.7% |
| Total Taxes | 6,196,159 | 6,219,288 | 23,129 | | 0.4% |
| Business Licenses/Franchise | 143,000 | 151,000 | 8,000 | | 5.6% |
| Permits | 152,600 | 128,000 | (24,600) | | -16.1% |
| State Entitlements | 178,728 | 152,200 | (26,528) | | -14.8% |
| Intergovt Room/Board Prisoners | 201,000 | 225,000 | | | |
| Grants & Other | 130,519 | 111,120 | (19,399) | | -14.9% |
| Intergovt Payments for Services | 510,247 | 488,320 | (45,927) | | -9.0% |
| General Government | 35,550 | 25,200 | (10,350) | | -29.1% |
| Public Safety | 45,950 | 51,030 | 5,080 | | 11.1% |
| Community Development | 132,700 | 97,700 | (35,000) | | -26.4% |
| Parks And Recreation | 178,000 | 140,500 | (37,500) | | -21.1% |
| Interfund General Services (detail below) | 1,111,880 | 1,081,704 | (30,176) | | -2.7% |
| Total Charges For Services | 1,504,080 | 1,396,134 | (107,946) | | -7.2% |
| Municipal Court Fines & Forfeitures | 145,300 | 159,000 | 13,700 | | 9.4% |
| Investment Interest | 30,000 | 9,000 | (21,000) | | -70.0% |
| Other Interest | 8,303 | 6,400 | (1,903) | | -22.9% |
| Rents/Leases/Concessions | 28,000 | 23,300 | (4,700) | | -16.8% |
| Other Misc Revenue | 8,100 | 6,400 | (1,700) | | -21.0% |
| Total Misc Revenue | 74,403 | 45,100 | (29,303) | | -39.4% |
| Transfers-In/Loan Repayment | 318,244 | 70,000 | (248,244) | | -78.0% |
| Total General Fund | \$ 10,137,747 | \$ 9,574,413 | \$ (587,334) | | -5.8% |

| 2010 General Fund Indirect Cost Allocation Plan (ICAP) | | | | | |
|--|---------------------|---------------------|---------------------|----------------------|--|
| Operating Fund Charges | Actual 2009 | Budget 2010 | Budget 2011 | Percentage Op Expd** | |
| Cemetery | \$ 29,368 | \$ - | \$ - | 0% | |
| Fire/EMS | 147,393 | 191,718 | 205,527 | 10% | |
| Property Management | 335 | 253 | 41 | 0% | |
| Pool | 1,410 | 2,793 | 47,204 | 9% | |
| Water | 266,356 | 292,407 | 229,344 | 1751% | |
| Wastewater | 324,876 | 227,420 | 210,218 | 54% | |
| Natural Gas | 176,825 | 169,359 | 166,859 | 4% | |
| Solidwaste | 178,753 | 171,016 | 166,497 | 9% | |
| Exposition Center | 36,354 | 56,915 | 56,014 | 9% | |
| Total Expenditures | 1,161,670 | 1,111,882 | 1,081,705 | | |
| General Fund Revenues | | | | | |
| Administration | 515,920 | 473,027 | 477,151 | 96% | |
| Finance | 555,999 | 551,217 | 507,805 | 75% | |
| Legal | 89,751 | 87,636 | 96,748 | 60% | |
| Total Revenues | \$ 1,161,670 | \$ 1,111,880 | \$ 1,081,704 | 81% | |

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

2010 General Fund Department Expenditure Budget by Type

Comparison by Department

| Summary for General Fund Departments | Salaries | Personnel Benefits | Supplies | Services | Govt & Transfers | Interfund | Projects & Capital | Ending Reserve | 2011 Budget | | 2010 Budget | | 2009 Actual | | |
|---|------------------|-----------------------|----------------|----------------|---------------------|----------------|-----------------------|-------------------|------------------|---------------|------------------|---------------|------------------|---------------|--|
| | | | | | | | | | \$ | % | \$ | % | \$ | % | |
| 001 General | | | | | | | | | | | | | | | |
| Council | 27,300 | 2,291 | 700 | 500 | - | - | - | - | 30,791 | 0.3% | 30,591 | 0.3% | 30,668 | 0.3% | |
| Municipal Court | 110,435 | 43,481 | 3,000 | 227,650 | - | 15,056 | - | - | 399,622 | 4.2% | 395,185 | 4.2% | 375,576 | 4.1% | |
| Administration | 261,499 | 84,514 | 13,500 | 96,850 | - | 40,137 | - | - | 496,500 | 5.2% | 574,461 | 6.1% | 615,086 | 6.7% | |
| Finance | 391,915 | 173,021 | 10,000 | 29,232 | 30,000 | 40,127 | - | - | 674,295 | 7.0% | 680,292 | 7.2% | 770,768 | 8.4% | |
| Legal | - | - | - | 160,410 | - | - | - | - | 160,410 | 1.7% | 129,610 | 1.4% | 123,953 | 1.4% | |
| Police | 2,061,161 | 786,081 | 173,750 | 246,900 | - | 329,696 | 9,400 | - | 3,606,988 | 37.7% | 3,496,271 | 37.0% | 3,218,951 | 35.1% | |
| Community Development | 289,000 | 111,722 | 5,950 | 39,246 | - | 30,661 | 26,100 | - | 502,679 | 5.3% | 622,706 | 6.6% | 588,119 | 6.4% | |
| Parks & Recreation | 230,108 | 66,366 | 50,750 | 147,650 | - | 65,297 | - | - | 560,171 | 5.9% | 790,370 | 8.4% | 840,080 | 9.2% | |
| Non-Departmental | 6,000 | 193,552 | 100 | 5,307 | 1,995,941 | - | - | 942,057 | 3,142,957 | 32.8% | 2,721,856 | 28.8% | 2,596,764 | 28.3% | |
| Total Dollars | 3,377,418 | 1,461,028 | 257,750 | 953,745 | 2,025,941 | 520,974 | 35,500 | 942,057 | 9,574,413 | 100.0% | 9,441,342 | 100.0% | 9,159,965 | 100.0% | |

Enumclaw City Council

001-General Fund / Department-010



The Enumclaw City Council has seven members who are elected to four-year terms by the citizens of Enumclaw. The City of Enumclaw operates 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.

It is the responsibility of the Council to provide effective city government representation for the citizens, determine policy, enact ordinances 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

001-General Fund / Department-020



The City of Enumclaw has its own Municipal Court and also hosts Maple Valley court services. The court serves 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.

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 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|----------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Expenditures | | | | |
| Salaries | \$ 27,300 | \$ 27,300 | \$ 27,300 | \$ 27,300 |
| Personnel Benefits | 2,266 | 2,291 | 2,268 | 2,291 |
| Supplies | 942 | 500 | 633 | 700 |
| Services/Charges | 160 | 500 | - | 500 |
| Total Expenditures | 30,668 | 30,591 | 30,201 | 30,791 |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 7.00 | 7.00 | 7.00 | 7.00 |
|--------------------------|------|------|------|------|

| Municipal Court Dept 020 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|-------------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Intergovernmental | \$ 109,242 | \$ 100,000 | \$ 91,000 | \$ 100,000 |
| Charges for Services | 40,977 | 41,500 | 48,500 | 47,500 |
| Fines & Forfeitures | 146,334 | 145,300 | 145,050 | 159,000 |
| Interest, Rentals & Other | 1,316 | 1,500 | 100 | 1,500 |
| Total Revenues | \$ 297,869 | \$ 288,300 | \$ 284,650 | \$ 308,000 |

| | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | |
| Salaries | 108,088 | 107,157 | 110,111 | 110,435 |
| Personnel Benefits | 37,584 | 37,764 | 42,070 | 43,481 |
| Supplies | 3,133 | 4,500 | 2,600 | 3,000 |
| Services/Charges | 206,234 | 229,800 | 216,893 | 227,650 |
| Interfund Services | 20,537 | 15,964 | 15,964 | 15,056 |
| Operating Expenditures | 375,576 | 395,185 | 387,638 | 399,622 |
| Projects & Capital Outlay | - | - | - | - |
| Total Expenditures | \$ 375,576 | \$ 395,185 | \$ 387,638 | \$ 399,622 |

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

ADMINISTRATION DEPARTMENT

001-General Fund / Department-030

Includes Mayor-032; City Administrator, City Clerk-031; Media Services-034; Building & Equipment Administration-036



The Administration department provides high quality, excellent public services by providing administrative direction and management of all departments in implementing City policies and procedures in an effective, timely, and appropriate manner. Provide uniform and quality services for the efficient and effective recruitment, selection, development, and retention of City employees; clarify and protect the rights and responsibilities of employees; and assure that policies, procedures, and practices are implemented in a timely and equitable manner and comply with State and Federal regulations.

Pursue excellence in serving the public by assuring high-quality development; by keeping the community, other jurisdictions, and agencies well informed on City activities; and by implementing projects and programs that meet identified community needs.

2010 Accomplishments

- Fire Annexation Assessment Study & Annexation Process
- (4) Council Workshops
- KC Animal Control Contract
- Land Annexation
- Union Discussions

2011 Projects

- AFSCME Union negotiation
- Police Guild contract negotiation
- Health Care Plan selection
- Library Funding Proposal

The City Clerk is responsible for Records Management, support for the Mayor and Council, Special Event Permits, Claims for Damages, Public Records Officer, Council meeting preparation/recording, Administration AP. In 2010, accomplished the scanning and archiving of 2,462 Ordinances and 1,394 Resolutions. In 2011, scanning and archiving the City Council minutes from 1913 to present will begin. This work has been done in-house by staff and work study volunteers.



Media Services is responsible for ECTV Channel 21, the City's website, telecommunications, and cable franchising negotiations and enforcement. In 2010, Media Service completed a Website re-design, a new Comcast franchise agreement, and a cellular service consolidation. Planned for 2011 is new editing hardware/software, telephone system replacement plan, and new ECTV programming.

| Administration Department | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--------------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Franchise Fees | \$ 131,833 | \$ 127,000 | \$ 136,000 | \$ 135,000 |
| Interfund Charges | 515,920 | 473,027 | 473,027 | 477,151 |
| Interest & Other* | 1,612 | 3,050 | 2,736 | 1,000 |
| Project Revenues** | - | - | - | - |
| Total Revenues | <u>\$ 649,365</u> | <u>\$ 603,077</u> | <u>\$ 611,763</u> | <u>\$ 613,151</u> |

| | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | |
| Salaries | 303,768 | 260,209 | 253,941 | 261,499 |
| Personnel Benefits | 91,901 | 84,899 | 77,521 | 84,514 |
| Supplies | 13,466 | 14,900 | 15,613 | 13,500 |
| Services/Charges | 107,911 | 167,200 | 142,887 | 96,850 |
| Interfund Services | <u>72,099</u> | <u>47,253</u> | <u>47,253</u> | <u>40,137</u> |
| Operating Expenditures | <u>589,145</u> | <u>574,461</u> | <u>537,215</u> | <u>496,500</u> |
| Projects & Capital Outlay | <u>25,941</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Expenditures | <u>\$ 615,086</u> | <u>\$ 574,461</u> | <u>\$ 537,215</u> | <u>\$ 496,500</u> |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 4.50 | 5.00 | 4.60 | 4.60 |
|--------------------------|------|------|------|------|

FINANCE DEPARTMENT

001-General Fund / Department-040

The Finance Department is responsible for oversight of the budget process, managing the City's investments, city-wide financial accounting, information services, the senior low income utility discount program, and utility billing. U.S. Passport Services and pet licensing are also available through this department.

The Finance Department performs the following responsibilities in service to our customers and the citizens of Enumclaw:

- 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, interfund 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.

LEGAL

001-General Fund / Department-050

Provides judicial services, prosecution and corporate legal advice and services to the City. A private attorney is contracted for these services.

2010 Accomplishments

- Resolution and compliance with WUTC.
- Satisfactory resolution of Benchley litigation.
- Successful conclusion of Y Bar S Water System

2011 Projects

- This department is a reactionary department. Risk management is obtained through observation and department input.

| Finance Department | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Charges for Services | \$ 20,817 | \$ 35,000 | \$ 25,000 | \$ 25,000 |
| Interfund Charges | 555,999 | 551,217 | 551,217 | 507,805 |
| Intergovernmental | 207 | 220 | 220 | 220 |
| Project Revenues | - | - | - | - |
| Total Revenues | \$ 577,023 | \$ 586,437 | \$ 576,437 | \$ 533,025 |

| | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | |
| Salaries | 453,158 | 405,499 | 416,363 | 391,915 |
| Personnel Benefits | 180,071 | 152,959 | 161,885 | 173,021 |
| Supplies | 7,115 | 10,000 | 9,995 | 10,000 |
| Services/Charges | 32,565 | 29,697 | 29,132 | 29,232 |
| Intgov't Svc/Taxes | 35,448 | 30,000 | 30,265 | 30,000 |
| Interfund Services | 62,411 | 52,137 | 52,137 | 40,127 |
| Operating Expenditures | 770,768 | 680,292 | 699,777 | 674,295 |
| Project Expenditures | - | - | - | - |
| Total Expenditures | \$ 770,768 | \$ 680,292 | \$ 699,777 | \$ 674,295 |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 8.00 | 7.00 | 7.00 | 7.00 |
|--------------------------|------|------|------|------|

| Legal | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Interfund Revenues | \$ 89,751 | \$ 87,636 | \$ 87,636 | \$ 96,748 |
| Expenditures | | | | |
| Services/Charges | 123,953 | 129,610 | 129,975 | 160,410 |
| Total Expenditures | \$ 123,953 | \$ 129,610 | \$ 129,975 | \$ 160,410 |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 1.00 | 1.00 | 1.00 | 1.25 |
|--------------------------|------|------|------|------|

POLICE DEPARTMENT

001-General Fund/Department 060



The Enumclaw Police Department consists of 16 commissioned police officers and 14 support staff. Together, they operate a full service, 24-hour department including police patrol, investigations, corrections, and communications. The police department handles over 5,500 calls for service per year and operates as a Public Safety Answering Point (PSAP) for the Southeast King County area.

The communications staff coordinates and dispatches Emergency 911 (E911) calls for Police, Fire, and Medical, as well as monitors City gas line alarms and provides communications support for Public Works callouts and after hour National Park Service dispatching. The communications center serves as a coordination point for City departments during severe weather and other natural disasters.

The Department operates a 1-year correctional facility which generated over \$211,000 in revenue to the City for 2009, in part, due to contracting jail space to other municipalities. Department goals are to provide effective and professional law enforcement services to assist the City in preserving the communities well being.

As the year 2010 draws to a close, the department hopes to secure the bid for the computer aided dispatching and records management system (CAD/RMS) upgrade; complete the facilities security camera project and finalize an automated policy and procedure manual.

For 2011, the department will continue with professional law enforcement services and advance technology capability by implementing next generation E911 services; the CAD/RMS system, and advancing investigative support through technology devices and asset seizure programs. The department is very active in seeking grant opportunities as a way to assist in these advancements.

| Police Department All Divisions | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Taxes | \$ 255,520 | \$ 300,000 | \$ 260,000 | \$ 265,000 |
| Licenses & Permits | 2,784 | 2,600 | 2,500 | 2,500 |
| Intergovernmental | 381,970 | 393,927 | 367,755 | 382,000 |
| Charges for Services | 3,310 | 4,450 | 2,830 | 3,530 |
| Interest & Other | 3,180 | 3,500 | 3,300 | 3,300 |
| Project Revenues | - | - | - | - |
| Revenues | \$ 646,764 | \$ 704,477 | \$ 636,385 | \$ 656,330 |

| | | | | |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures | | | | |
| Regular Salary | 1,806,656 | 1,903,200 | 1,931,988 | 1,941,326 |
| Overtime & Temporary Labor | 70,752 | 119,835 | 127,435 | 119,835 |
| Personnel Benefits | 676,559 | 782,314 | 726,334 | 786,081 |
| Supplies | 98,014 | 170,956 | 167,775 | 173,750 |
| Services/Charges | 170,395 | 257,530 | 244,330 | 246,900 |
| Interfund Services | 357,585 | 262,436 | 262,436 | 329,696 |
| Operating Expenditures | 3,179,961 | 3,496,271 | 3,460,298 | 3,597,588 |
| Project & Capital Outlay | 38,690 | - | - | 9,400 |
| Total Expenditures | \$ 3,218,651 | \$ 3,496,271 | \$ 3,460,298 | \$ 3,606,988 |

| Staffing in FTE's | 30.0 | 30.0 | 30.0 | 30.0 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Police Administrative Services Division A | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
| Expenditures | | | | |
| Regular Salary | \$ 91,249 | \$ 88,996 | \$ 89,521 | \$ 93,531 |
| Overtime & Temporary Labor | - | - | - | - |
| Personnel Benefits | 24,990 | 25,784 | 26,171 | 28,462 |
| Supplies | 19,133 | 24,850 | 25,028 | 24,600 |
| Services/Charges | 60,678 | 106,300 | 103,200 | 105,900 |
| Interfund Services | 357,585 | 262,436 | 262,436 | 354,350 |
| Capital Outlay | - | - | - | - |
| Total Expenditures | \$ 553,635 | \$ 508,366 | \$ 506,356 | \$ 606,843 |

| Police Field Services Division B | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---|-------------------------|------------------------|----------------------------|------------------------|
| Expenditures | | | | |
| Regular Salary | \$ 830,794 | \$ 916,046 | \$ 939,504 | \$ 937,761 |
| Overtime & Temporary Labor | 48,029 | 60,000 | 60,000 | 60,000 |
| Personnel Benefits | 324,887 | 380,882 | 349,932 | 385,828 |
| Supplies | 22,018 | 48,949 | 47,250 | 54,100 |
| Services/Charges | 4,483 | 11,050 | 10,550 | 9,550 |
| Total Expenditures | \$ 1,230,211 | \$ 1,416,927 | \$ 1,407,236 | \$ 1,447,239 |

| Police Investigative Services Division C | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---|-------------------------|------------------------|----------------------------|------------------------|
| Expenditures | | | | |
| Regular Salary | \$ 277,314 | \$ 281,931 | \$ 295,455 | \$ 292,468 |
| Overtime & Temporary Labor | 9,908 | 15,500 | 15,100 | 15,500 |
| Personnel Benefits | 102,488 | 105,691 | 107,011 | 115,008 |
| Supplies | 3,494 | 14,057 | 12,030 | 13,350 |
| Services/Charges | 5,327 | 7,100 | 6,580 | 6,950 |
| Total Expenditures | \$ 398,531 | \$ 424,279 | \$ 436,176 | \$ 443,276 |

| Police Jail Services Division D | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Expenditures | | | | |
| Regular Salary | \$ 348,695 | \$ 360,427 | \$ 352,087 | \$ 356,691 |
| Overtime & Temporary Labor | 10,913 | 18,000 | 26,000 | 18,000 |
| Personnel Benefits | 131,788 | 145,092 | 147,149 | 164,347 |
| Supplies | 57,066 | 79,300 | 79,667 | 78,700 |
| Services/Charges | 15,594 | 32,180 | 32,150 | 32,150 |
| Capital Outlay | - | - | - | - |
| Total Expenditures | \$ 564,056 | \$ 634,999 | \$ 637,053 | \$ 649,888 |

| Police Dispatch Division E | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---------------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Expenditures | | | | |
| Regular Salary | \$ 258,604 | \$ 255,800 | \$ 255,421 | \$ 259,020 |
| Overtime & Temporary Labor | 1,902 | 26,335 | 26,335 | 26,335 |
| Personnel Benefits | 92,406 | 124,865 | 96,071 | 103,263 |
| Supplies | (3,697) | 3,800 | 3,800 | 3,000 |
| Services/Charges | 84,313 | 100,900 | 91,850 | 92,350 |
| Capital Outlay | - | - | - | - |
| Total Expenditures | \$ 433,528 | \$ 511,700 | \$ 473,477 | \$ 483,968 |

COMMUNITY DEVELOPMENT

001-General Fund/Departments 070

Includes Building-072, Planning-073



The Community Development department is responsible for administration and enforcement of the City's building codes, zoning code, subdivision code and other development regulations (EMC Chapters 15 through 19). It is also responsible for ensuring City compliance with mandatory state laws including the State Environmental Protection Act (SEPA), the Shoreline Management Act (SMA) and the Growth Management Act (GMA). The department reviews building and land use permit applications for compliance with local and state laws, develops comprehensive plan amendments and updates, provides assistance to the public, and provides staff support for the Planning Commission, Design Review Board and the City Council.

2010 Accomplishments:

- The 300 acre Harkness Annexation was completed, Lundeen Annexation is completed through the 60% process, and the Abbott-Blick Annexation was submitted to the Washington State Boundary Review Board. Staff created and implemented a public information process for annexations.
- Building Permits- Reviewed, issued and inspected more than 225 building permits, including 22 single family residences.
- Energy Efficiency and Conservation Block Grant – successfully submitted, received and implemented a \$135,000 federal grant to retrofit lighting and HVAC systems in City buildings.
- Land Use Permits - Reviewed and processed a rezone, several subdivisions and lot line adjustments, a variance, a 24 unit multi-family development, more than 15 permits requiring DRB review, and Suntop III PUD consisting of 232 single family residences, 240 multi-family residences, duplexes, commercial development and townhomes.
- Long Range Planning - Staff drafted ordinances for the 2009 Building Code Amendments, Urban Livestock and Domestic Animals code amendments, and Public Nudity code amendments which were subsequently heard by the Planning Commission and adopted by City Council. Staff revised the draft Shoreline Master Program to meet Department of Ecology comments, and it is currently under review by the Planning Commission. The Big West Subarea Plan land use element and zoning has been drafted and reviewed by the Planning Commission.

2011 Projects:

- Complete and Adopt Big West Subarea Plan
 - City Council Adoption of Shoreline Master Program
 - Annual Comprehensive Plan Amendments
 - Development code revisions including subdivision code
 - Suntop III Planned Unit Development City Council review
 - Land use and Building permit review
 - Annexations
 - Complete Wayfinding Sign Project*
 - Tourism Marketing Campaign*
 - Downtown Revitalization – remove regulatory barriers to redevelopment/reuse of downtown buildings, consider implementing historic district*
- (*Budget requests)



| Community Development All Divisions | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Building Permits | \$ 145,403 | \$ 150,000 | \$ 126,840 | \$ 125,500 |
| Planning Charges for Services | 40,470 | 42,500 | 24,700 | 29,500 |
| Building Charges for Services | 90,769 | 90,200 | 68,200 | 68,200 |
| Interest & Other/Business License | 16,843 | 16,000 | 16,000 | 16,000 |
| Project Revenues (Detail below) | <u>56,100</u> | <u>137,612</u> | <u>25,989</u> | <u>16,100</u> |
| Total Revenues | \$ 349,585 | \$ 436,312 | \$ 261,729 | \$ 255,300 |

| | | | | |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | |
| Salaries | 347,723 | 281,883 | 256,851 | 289,000 |
| Personnel Benefits | 122,194 | 100,411 | 93,635 | 111,722 |
| Supplies | 6,144 | 7,500 | 6,429 | 5,950 |
| Services/Charges | 29,064 | 38,096 | 29,466 | 39,246 |
| Interfund Services | <u>45,438</u> | <u>36,304</u> | <u>36,304</u> | <u>30,661</u> |
| Operating Expenditures | 550,563 | 464,194 | 422,685 | 476,579 |
| Project Expenditures (Detail below) | <u>37,556</u> | <u>158,512</u> | <u>46,290</u> | <u>26,100</u> |
| Total Expenditures | \$ 588,119 | \$ 622,706 | \$ 468,975 | \$ 502,679 |

| Projects/Capital Revenue & Expenditure Detail | | | | |
|--|------------------|--------------------|--------------------|--------------------|
| Revenues | | | | |
| 482-Wayfinding - Rollover from PY | 38,000 | 121,512 | 15,390 | 10,000 |
| 559-Shoreline Ecology Grant | <u>18,100</u> | <u>16,100</u> | <u>10,599</u> | <u>6,100</u> |
| Total Revenues | 56,100 | 137,612 | 25,989 | 16,100 |
| Expenditures | | | | |
| 482-Wayfinding - Rollover from PY | 28,488 | 121,512 | 15,390 | 10,000 |
| Tourism Marketing Campaign | | | | 10,000 |
| Adopt Local Historic District/Register | | | | - |
| 559-Shoreline Master Program | <u>9,068</u> | <u>37,000</u> | <u>30,900</u> | <u>6,100</u> |
| Total Expenditures | 37,556 | 158,512 | 46,290 | 26,100 |
| Project Net | \$ 18,544 | \$ (20,900) | \$ (20,301) | \$ (10,000) |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 5.20 | 4.79 | 4.79 | 4.79 |
|--------------------------|------|------|------|------|

| Planning Division A | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Expenditures | | | | |
| Salaries | \$ 271,487 | \$ 207,150 | \$ 183,493 | \$ 212,764 |
| Personnel Benefits | 103,728 | 83,010 | 75,828 | 92,774 |
| Supplies | 2,627 | 3,500 | 2,850 | 3,250 |
| Services/Charges | 17,998 | 27,801 | 22,248 | 29,301 |
| Interfund Services | <u>45,438</u> | <u>36,304</u> | <u>36,304</u> | <u>30,661</u> |
| Total Expenditures | <u>\$ 441,278</u> | <u>\$ 357,765</u> | <u>\$ 320,723</u> | <u>\$ 368,750</u> |

| Building Divison B | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|-------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Expenditures | | | | |
| Salaries | \$ 76,236 | \$ 74,733 | \$ 73,358 | \$ 76,236 |
| Personnel Benefits | 18,466 | 17,401 | 17,807 | 18,948 |
| Supplies | 3,517 | 4,000 | 3,579 | 2,700 |
| Services/Charges | <u>11,066</u> | <u>10,295</u> | <u>7,218</u> | <u>9,945</u> |
| Total Expenditures | <u>\$ 109,285</u> | <u>\$ 106,429</u> | <u>\$ 101,962</u> | <u>\$ 107,829</u> |

PARKS AND RECREATION

001-General Fund/Department 082 Recreation Programs



The Recreation Programming section of the Park and Recreation Department provides a variety of recreational programs to City residents and to the larger community. These programs include classes ranging from judo to art; adult and youth basketball, adult softball, and adult volleyball leagues, and youth and adult baseball/softball tournaments; Camp Commotion (summer day camp for elementary school children); summer sports camps; and inclusive recreation activities. In addition to these classes and leagues, the recreational program also coordinates

the following events: Mud Mountain Dam 5K Fun Run, Breakfast with Santa, Halloween Carnival, Valentine's Day Father-Daughter Dance, and the Easter Egg Hunt.

2010 Accomplishments

- Provided recreational opportunities and sports camps for a variety of age groups including volleyball, softball, soccer, art, dance, judo, track and field and basketball.
- Camp Commotion
- Coordinated the Mud Mountain Dam 5K Fun Run, Easter Egg Hunt, Father-Daughter Valentine's Day Dance, Breakfast with Santa and Halloween Carnival
- Research field use policies and rental fees for stadium field
- Submitted for and received grants for \$375,000 to upgrade the stadium field

2011 Projects

- Update recreational programming; remove programs that are no longer popular, look for opportunities to increase the number of participants.
- Look for opportunities to support recreational tourism development through recreational programming such as bicycle outfitters, horseback riding, golf or other similar activities.
- Assist with the development of facility use agreement with school district for stadium



PARKS MAINTENANCE DIVISION

001-General Fund/Department-083



The Parks Maintenance Division of the Parks Department is responsible for the ongoing care and maintenance of the city's park and trail system. Landscape maintenance for the grounds at City Hall, Stevenson-Yerxa, Library and City Shops is currently under contract with Teufel Nursery, Inc. for 2010-2012. This contract work also applies to the following parks: Rotary Centennial, Veterans Memorial, Bruce Guenther, Ellenson, Flensted, MacFarland, Martin Johnson, Montgomery, Dwight Garrett, Rainier Trails, Scott and Triangle. City mow crews care for the Boise Ballfield Complex, Farmers Park and along the Foothills Trail. Maintenance duties of city staff workers also include the skatepark, tennis courts, basketball courts, play structures, ballfield prep, removal of trash and other miscellaneous grounds maintenance work not covered by contract.

Staffing consists of:

- Maintenance Worker (0.35 FTE)
- Facilities Manager (0.3 FTE)
- Administration (0.65 FTE)

2010 Accomplishments

No capital projects were scheduled or budgeted for 2010. The scope and frequency of park grounds maintenance for 2010 was significantly less than in previous years and represents the first time in several years that the contract work was not completed by Enumclaw Landscape Maintenance. This service reduction occurred due to budget tightening under the current economic conditions.

2011 Projects

No capital projects are scheduled for 2011. However, the YEAS committee is in the process of reconstructing the football field at the Expo Center with a new synthetic turf field. Once constructed, the maintenance of this field will be the responsibility of this division of the department.

| Parks & Recreation Dept All Divisions | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Charges for Services | 155,668 | 178,000 | 146,950 | 140,500 |
| Interest & Other | 34,775 | 30,000 | 26,336 | 25,300 |
| Project Revenues (Detail below) | - | - | - | - |
| Total Revenues | \$ 190,443 | \$ 208,000 | \$ 173,286 | \$ 165,800 |

| | | | | |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | |
| Salaries | 352,860 | 387,874 | 264,589 | 230,108 |
| Personnel Benefits | 105,294 | 118,470 | 90,476 | 66,366 |
| Supplies | 54,109 | 60,000 | 45,350 | 50,750 |
| Services/Charges | 231,808 | 170,650 | 171,225 | 147,650 |
| Interfund Services | 63,046 | 53,376 | 55,553 | 65,197 |
| Intgov't Svc/Taxes | 223 | - | - | 100 |
| Capital Outlay | - | - | - | - |
| Operating Expenditures | 807,340 | 790,370 | 627,193 | 560,171 |
| Project Expenditures (Detail below) | 32,740 | - | - | - |
| Total Expenditures | \$ 840,080 | \$ 790,370 | \$ 627,193 | \$ 560,171 |

Projects/Capital Revenue & Expenditure Detail

| | | | | |
|------------------------------|------------------|-------------|-------------|-------------|
| None budgeted in 2011 | \$ 32,740 | | | None |
| Staffing in FTE's | 2.40 | 2.70 | 2.70 | 3.88 |

| Parks & Recreation Division A | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Expenditures | | | | |
| Salaries | \$ 222,850 | \$ 266,470 | \$ 198,414 | \$ 150,193 |
| Personnel Benefits | 64,212 | 75,713 | 77,132 | 49,555 |
| Supplies | 32,176 | 34,000 | 29,800 | 25,550 |
| Services/Charges | 106,517 | 81,950 | 83,099 | 48,250 |
| Capital Outlays | | - | - | - |
| Intgov't Svc/Taxes | 40 | - | - | 100 |
| Interfund Services | 63,046 | 53,376 | 55,553 | 65,197 |
| Total Expenditures | \$ 488,841 | \$ 511,509 | \$ 443,998 | \$ 338,845 |

| Grounds & Facilities Maint Division B | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Expenditures | | | | |
| Salaries | \$ 130,010 | \$ 121,404 | \$ 66,175 | \$ 79,034 |
| Personnel Benefits | 41,082 | 42,757 | 13,344 | 16,697 |
| Supplies | 21,933 | 26,000 | 15,550 | 25,200 |
| Services/Charges | 125,291 | 88,700 | 88,126 | 99,400 |
| Intgov't Svc/Taxes | 223 | - | - | - |
| Total Expenditures | \$ 318,539 | \$ 278,861 | \$ 183,195 | \$ 220,331 |

| Transfers & Other Governments | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Taxes | \$ 5,715,441 | \$ 5,896,159 | \$ 5,815,693 | \$ 5,990,866 |
| Interest and Miscellaneous | 37,556 | 36,903 | 15,000 | 14,000 |
| Transfers In (<i>detail below</i>) | <u>508,104</u> | <u>320,792</u> | <u>199,280</u> | <u>60,000</u> |
| Total Revenues | <u>\$ 6,261,101</u> | <u>\$ 6,253,854</u> | <u>\$ 6,029,973</u> | <u>\$ 6,064,866</u> |
| Expenditures | | | | |
| Salary & Benefits | \$ 6,503 | \$ 6,913 | \$ 6,586 | \$ 6,751 |
| Supplies | 46 | 900 | 100 | 100 |
| Services/Charges | 6,760 | 4,346 | 5,907 | 5,307 |
| Outside Agencies | 37,360 | 17,500 | 17,500 | - |
| Intgov't Svc/Taxes | 27,787 | 91,514 | 66,514 | 81,738 |
| Transfers Out (<i>detail below</i>) | 2,292,253 | 2,299,103 | 2,299,103 | 1,914,203 |
| LEOFF 1 Medical/Salary | <u>226,055</u> | <u>301,580</u> | <u>94,008</u> | <u>192,801</u> |
| Total Expenditures | <u>\$ 2,596,764</u> | <u>\$ 2,721,856</u> | <u>\$ 2,489,718</u> | <u>\$ 2,200,900</u> |
| Transfers In Detail | | | | |
| Transfers In | | | | |
| Loan Repayment Fund 310 Proj 580 | - | 30,000 | 30,000 | - |
| Operating Transfers in | 69,200 | 171,571 | 50,059 | 60,000 |
| Data Processing to GF | 86,549 | - | - | - |
| Fund 310 Reverse 2008 Transfer | 319,355 | - | - | - |
| Operating Revenues-Prop Mgmt Fund | <u>33,000</u> | <u>119,221</u> | <u>119,221</u> | <u>-</u> |
| Total Transfers In | <u>\$ 508,104</u> | <u>\$ 320,792</u> | <u>\$ 199,280</u> | <u>\$ 60,000</u> |

| Transfers Out Detail | | | | |
|-------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Transfers Out | | | | |
| Street | \$ 270,000 | \$ 365,000 | \$ 365,000 | \$ 359,000 |
| Library | 631,000 | 575,000 | 575,000 | 389,770 |
| Fire/EMS | 658,928 | 768,103 | 768,103 | 686,771 |
| Arts | 50,000 | - | - | - |
| Pool | 183,065 | 120,000 | 120,000 | 120,000 |
| Human Services | 433,500 | 405,000 | 405,000 | 292,853 |
| Welcome Center | - | - | - | - |
| Cole Street Bond | <u>65,760</u> | <u>66,000</u> | <u>66,000</u> | <u>65,809</u> |
| Total Transfers Out | <u>\$ 2,292,253</u> | <u>\$ 2,299,103</u> | <u>\$ 2,299,103</u> | <u>\$ 1,914,203</u> |
| Misc. Non-Departmental | | | | |
| Expenditures | | | | |
| Outside Agencies | \$ 37,360 | \$ 17,500 | \$ 17,500 | \$ - |
| Intgov't Svc/Taxes | 27,787 | 91,514 | 66,514 | 81,738 |
| Transfers Out (<i>see detail</i>) | 2,292,253 | 2,299,103 | 2,299,103 | 1,914,203 |
| LEOFF 1 Medical/Salary | <u>226,055</u> | <u>301,580</u> | <u>94,008</u> | <u>192,801</u> |
| Total Expenditures | <u>\$ 2,583,455</u> | <u>\$ 2,709,697</u> | <u>\$ 2,477,125</u> | <u>\$ 2,188,742</u> |
| Civil Service Division | | | | |
| Expenditures | | | | |
| Salary & Benefits | \$ 6,503 | \$ 6,913 | \$ 6,586 | \$ 6,751 |
| Supplies | 46 | 900 | 100 | 100 |
| Services/Charges | <u>6,760</u> | <u>4,346</u> | <u>5,907</u> | <u>5,307</u> |
| Total Expenditures | <u>\$ 13,309</u> | <u>\$ 12,159</u> | <u>\$ 12,593</u> | <u>\$ 12,158</u> |

STREETS

Fund 110

The Street Division of the Public Works Department is responsible for the planning, engineering, construction and maintenance of the public street and alley system. This division has a transportation engineer (1.0 FTE), CADD engineering technician (0.1 FTE), street maintenance worker (1.0 FTE), funds half (1.0 FTE) of a two-person line maintenance crew and has administrative support (0.57 FTE). Planning duties include the updating of the city's 6-year Transportation Improvement Program (TIP), state and federal grant applications and coordination with the Community Development Department for long-range comprehensive planning. Engineering duties include traffic engineering analysis and design, development review, grant management, capital project management and construction inspection. Maintenance duties and activities include street sweeping, pavement markings, traffic control devices, minor pavement maintenance and patching, alley grading, sidewalk maintenance, roadside mowing, snow & ice removal, catch basin & storm drain cleaning and street tree care along arterial streets. Pavement maintenance for all state routes within the city limits is the responsibility of WSDOT.

2010 Accomplishments

- Completion of the SR 410 Corridor Study
- Continuation of the design phase for the Garrett Street/Battersby Avenue Improvements
- Annual pavement maintenance work:
 - Cole Street – Marshall to Washington
 - Watson Street – Dickson to Roosevelt
 - Blake Street – 350 feet north of Warner
 - Mill Avenue – Del's to Garrett
- Award of a \$643,000 Federal transportation grant for channelization improvements to SR 410.

2011 Projects

- Construction phase of the Garrett/Battersby Improvements
- Design phase of the SR 410 Channelization Improvements
- Annual pavement maintenance work.

| Street Fund 110 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 229,616 | \$ 173,775 | \$ 173,775 | \$ 243,928 |
| Licenses & Permits | 1,513 | 2,000 | 1,500 | 1,500 |
| Motor Vehicle Fuel Tax | 249,525 | 259,340 | 244,000 | 246,000 |
| Charges for Services | 17,422 | 6,500 | 6,300 | 6,000 |
| Interest & Other | 4,455 | 3,000 | 3,036 | 1,500 |
| Transfers-General Fund | 270,000 | 365,000 | 365,000 | 359,000 |
| Operating Revenues | 542,915 | 635,840 | 619,836 | 614,000 |
| Grants | 294,847 | 225,000 | 179,083 | 1,776,257 |
| Garrett St. Special Assessment | - | - | - | - |
| Transfer In-707 Garrett St Fund 158 | 83,000 | 215,000 | 32,000 | 394,000 |
| Transfers In-REET Funds 130/131 | 274,000 | 300,000 | 300,000 | 300,000 |
| STP Channelization Grant | - | - | - | 168,000 |
| Stormwater Interfund Loan-Prop Mgt | - | - | - | - |
| Total Project Revenues | 651,847 | 740,000 | 511,083 | 2,638,257 |
| Total Revenues | 1,194,762 | 1,375,840 | 1,130,919 | 3,252,257 |
| Total Resources | \$ 1,424,378 | \$ 1,549,615 | \$ 1,304,694 | \$ 3,496,185 |

| Expenditures | | | | |
|--|-------------------|---------------------|---------------------|---------------------|
| Salaries | 355,642 | 226,814 | 254,649 | 243,685 |
| Personnel Benefits | 109,536 | 76,581 | 79,469 | 84,694 |
| Supplies | 28,602 | 30,750 | 27,731 | 27,150 |
| Street Lighting | 126,085 | 125,000 | 135,000 | 135,000 |
| Services/Charges | 23,022 | 30,200 | 7,774 | 25,250 |
| Intgov't Svc/Taxes | 10,785 | 8,850 | 18,405 | 28,700 |
| Interfund Services | 78,405 | 60,895 | 60,895 | 123,821 |
| Operating Expenditures | 732,077 | 559,090 | 583,923 | 668,300 |
| Projects & Capital Outlay (Detail below) | 21,428 | 587,000 | 408,272 | 2,738,203 |
| Stormwater Comprehensive Plan | - | - | - | - |
| Interfund Loan Repayment | | 50,000 | 30,805 | |
| Debt Service | 38,120 | 37,766 | 37,766 | 37,412 |
| Total Expenditures | \$ 791,625 | \$ 1,233,856 | \$ 1,060,766 | \$ 3,443,915 |

| | | | | | Reserve Goal |
|---------------------------------|-------------------|-------------------|-------------------|------------------|------------------|
| Available | \$ 508,903 | \$ 315,759 | \$ 243,928 | \$ 24,505 | - |
| Designated-O & M @ 4% | 30,000 | - | - | 26,732 | 26,732 |
| Designated-Open Space/Transport | 85,850 | - | - | - | - |
| Reserved-Paths & Trails | 8,000 | - | - | 1,033 | 1,033 |
| Ending Fund Balance | \$ 632,753 | \$ 315,759 | \$ 243,928 | \$ 52,270 | \$ 27,765 |

| Projects & Capital Outlay Detail | | | | |
|-------------------------------------|------------------|-------------------|-------------------|---------------------|
| 659 410 Corridor Study | | 22,000 | 10,515 | - |
| 675 Porter/McHugh Improvements | | - | - | - |
| 705 SR 410 Channelization | | | | 194,219 |
| 700 Pavement Mgt System | | 350,000 | 397,757 | 300,000 |
| 707 Garrett St/Griffin to Battersby | 21,428 | 215,000 | - | 2,243,984 |
| Total Expenditures | \$ 21,428 | \$ 587,000 | \$ 408,272 | \$ 2,738,203 |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 4.15 | 3.67 | 3.67 | 3.77 |
|--------------------------|------|------|------|------|

| Lodging Tax Fund 115 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ 6,000 |
| Hotel/Motel Tax | - | 10,000 | 5,900 | 4,500 |
| Interest & Other | - | - | 100 | 100 |
| Total Revenues | - | 10,000 | 6,000 | 4,600 |
| Total Resources | \$ - | \$ 10,000 | \$ 6,000 | \$ 10,600 |

| | | | | |
|-------------------------------|------|------|------|------|
| Expenditures | | | | |
| | - | - | - | - |
| Operating Expenditures | \$ - | \$ - | \$ - | \$ - |

| | | | | |
|----------------------------|------|-----------|----------|-----------|
| Ending Fund Balance | \$ - | \$ 10,000 | \$ 6,000 | \$ 10,600 |
|----------------------------|------|-----------|----------|-----------|

COMMUNITY SERVICES-LIBRARY

Fund 120



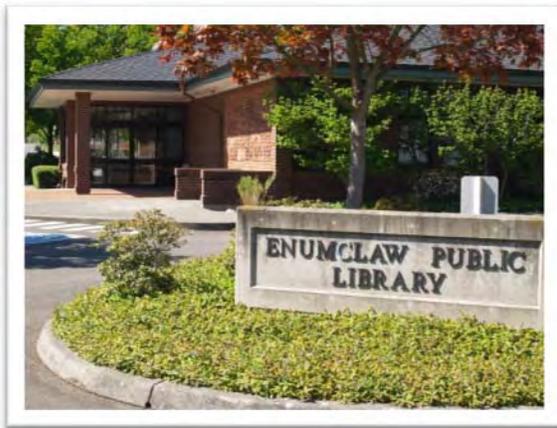
The Enumclaw Public Library provides a wide variety of public library services for the Enumclaw community including: Books – Magazines – Videos - Audio books - Online databases - Interlibrary loan - Children's programs - Public internet & computer access – EBooks - EAudio books - Free Wi-Fi - Local history collection - Nursing home visits.

2010 Accomplishments

- Inventory adult collection
- Implement radio frequency identification (RFID) project
- Implement self check-out

2011 Projects

- Explore additional funding sources for library service
- Work with Washington Rural Heritage Project



| Community Services Library - Fund 120 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|--------------------------|--------------------------|----------------------------|--------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 67,886 | \$ 16,114 | \$ 16,114 | \$ 22,215 |
| Charges for Services | 635 | 300 | 425 | 600 |
| Fines & Forfeitures | 10,554 | 9,200 | 9,500 | 9,200 |
| Donations, Interest & Other | 3,005 | 1,000 | 3,000 | 1,000 |
| Transfer-General Fund | <u>631,000</u> | <u>575,000</u> | <u>575,000</u> | <u>389,770</u> |
| Operating Revenues | 645,194 | 585,500 | 587,925 | 400,570 |
| Project Fund Balance | - | - | - | - |
| Total Revenues | 645,194 | 585,500 | 587,925 | 400,570 |
| Total Resources | <u>\$ 713,080</u> | <u>\$ 601,614</u> | <u>\$ 604,039</u> | <u>\$ 422,785</u> |

| | | | | |
|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Expenditures | | | | |
| Salaries | 287,025 | 256,663 | 264,528 | 179,549 |
| Personnel Benefits | 110,917 | 112,740 | 108,571 | 96,038 |
| Supplies | 64,942 | 52,558 | 52,058 | 10,000 |
| Services/Charges | 51,333 | 63,700 | 53,335 | 57,200 |
| Intgov't Svc/Taxes | 47 | - | - | - |
| Interfund Services | <u>128,402</u> | <u>103,331</u> | <u>103,331</u> | <u>79,667</u> |
| Operating Expenditures | 642,666 | 588,992 | 581,823 | 422,454 |
| Projects & Capital Outlay* | - | - | - | - |
| Total Expenditures | <u>\$ 642,666</u> | <u>\$ 588,992</u> | <u>\$ 581,823</u> | <u>\$ 422,454</u> |

| | | | | |
|----------------------------|-------------------------|-------------------------|-------------------------|----------------------|
| Available | 70,414 | 12,622 | 22,216 | 331 |
| Reserved-Books/Projects | - | - | - | - |
| Ending Fund Balance | <u>\$ 70,414</u> | <u>\$ 12,622</u> | <u>\$ 22,216</u> | <u>\$ 331</u> |

| Projects & Capital Outlay Detail | | | | |
|---|--------------------|--------------------|--------------------|--------------------|
| Expenditures* | | | | |
| Reupholster library furniture | - | - | - | - |
| 193 Security/Inventory Control System | - | - | - | - |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| | | | | |
|--------------------------|-------------|-------------|-------------|-------------|
| Staffing in FTE's | 6.45 | 5.95 | 5.95 | 4.15 |
|--------------------------|-------------|-------------|-------------|-------------|

| Schlotfeldt Endowment Fund 621 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 17,458 | \$ 19,084 | \$ 19,084 | \$ 25,817 |
| Interest & Other | <u>1,686</u> | <u>300</u> | <u>7,233</u> | <u>125</u> |
| Total Revenues | 1,686 | 300 | 7,233 | 125 |
| Total Resources | <u>\$ 19,144</u> | <u>\$ 19,384</u> | <u>\$ 26,317</u> | <u>\$ 25,942</u> |
| | | | | |
| Expenditures | | | | |
| Supplies | <u>-</u> | <u>500</u> | <u>500</u> | <u>500</u> |
| Operating Expenditures | - | 500 | 500 | 500 |
| Ending Fund Balance | <u>\$ 19,144</u> | <u>\$ 18,884</u> | <u>\$ 25,817</u> | <u>\$ 25,442</u> |

| Lafromboise Memorial Fund 722 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 140,917 | \$ 142,579 | \$ 142,579 | \$ 130,414 |
| Interest & Other | <u>2,382</u> | <u>2,000</u> | <u>650</u> | <u>650</u> |
| Total Revenues | 2,382 | 2,000 | 650 | 650 |
| Total Resources | <u>\$ 143,299</u> | <u>\$ 144,579</u> | <u>\$ 143,229</u> | <u>\$ 131,064</u> |

| | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | |
| Services/Charges | <u>-</u> | <u>35,000</u> | <u>12,815</u> | <u>2,000</u> |
| Operating Expenditures | - | 35,000 | 12,815 | 2,000 |
| Ending Fund Balance | <u>\$ 143,299</u> | <u>\$ 109,579</u> | <u>\$ 130,414</u> | <u>\$ 129,064</u> |

| Real Estate Excise Tax-2nd Fund 130 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 861,366 | \$ 708,498 | \$ 708,498 | \$ 481,998 |
| Taxes | 113,817 | 125,000 | 120,000 | 100,000 |
| Interest & Other | 12,792 | 15,000 | 4,500 | 4,500 |
| Total Revenues | 126,609 | 140,000 | 124,500 | 104,500 |
| Total Resources | <u>\$ 987,975</u> | <u>\$ 848,498</u> | <u>\$ 832,998</u> | <u>\$ 586,498</u> |

| | | | | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | |
| Transfer-659 410 Corridor, Fund 110 | 90,000 | - | - | - |
| Transfer Out - 190 Golf Course | | 51,000 | 51,000 | |
| Transfer-310 Welcome Ctr Grant Match | | | | - |
| Transfer-700 Pavement Mgt, Fund 110 | 109,000 | 300,000 | 300,000 | 300,000 |
| Transfer-707 Garret St, Fund 110 | 83,000 | - | - | - |
| Operating Expenditures | <u>\$ 282,000</u> | <u>\$ 351,000</u> | <u>\$ 351,000</u> | <u>\$ 300,000</u> |

| | | | | | Reserve Goal |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| Available | 505,975 | 267,498 | 251,998 | 56,498 | - |
| Designated | 200,000 | 230,000 | 230,000 | 230,000 | 230,000 |
| Ending Fund Balance | <u>\$ 705,975</u> | <u>\$ 497,498</u> | <u>\$ 481,998</u> | <u>\$ 286,498</u> | <u>\$ 230,000</u> |

| Real Estate Excise Tax-1st Fund 131 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 676,557 | \$ 355,150 | \$ 356,420 | \$ 432,230 |
| Taxes | 113,817 | 125,000 | 120,000 | 100,000 |
| Interest & Other | 10,931 | 12,000 | 3,600 | 3,600 |
| Total Revenues | 124,748 | 137,000 | 123,600 | 103,600 |
| Total Resources | <u>\$ 801,305</u> | <u>\$ 492,150</u> | <u>\$ 480,020</u> | <u>\$ 535,830</u> |

| | | | | |
|--------------------------------------|-------------------|-------------------|------------------|-------------------|
| Expenditures | | | | |
| Transfer-392 Fire Station, Fund 160 | 13,800 | 32,400 | 32,400 | - |
| Transfer - Fund 530 CAD/RMS | | 250,000 | - | 250,000 |
| . | - | - | - | - |
| Transfer-453 Boise Creek, Fund 001 | - | - | - | - |
| Transfer-482 General Fund, Fund 001 | 38,000 | 121,512 | 15,390 | 10,000 |
| Transfer-675 Porter-McHugh, Fund 110 | 75,000 | - | - | - |
| Transfer-310 Welcome Ctr Grant Match | 319,355 | - | - | |
| Operating Expenditures | <u>\$ 446,155</u> | <u>\$ 403,912</u> | <u>\$ 47,790</u> | <u>\$ 260,000</u> |

| | | | | | Reserve Goal |
|----------------------------|-------------------|------------------|-------------------|-------------------|-------------------------|
| Available | 155,150 | 88,238 | 202,230 | 45,830 | - |
| Designated | 200,000 | - | 230,000 | 230,000 | 230,000 |
| Ending Fund Balance | <u>\$ 355,150</u> | <u>\$ 88,238</u> | <u>\$ 432,230</u> | <u>\$ 275,830</u> | <u>\$ 230,000</u> |

| Cemetery Fund 140 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 85,673 | \$ 42,816 | \$ 42,816 | \$ 32,680 |
| Charges for Services | 211,837 | - | - | - |
| Interfund Transfers-Fund 180 | | | | - |
| Interest & Other | 665 | - | - | - |
| Total Revenues | 212,502 | - | - | - |
| Total Resources | <u>\$ 298,175</u> | <u>\$ 42,816</u> | <u>\$ 42,816</u> | <u>\$ 32,680</u> |

| | | | | |
|-------------------------------|-------------------|-------------|------------------|-----------------|
| Expenditures | | | | |
| Salaries | 86,857 | - | - | - |
| Personnel Benefits | 40,230 | - | 117 | - |
| Supplies | 43,505 | - | 4,274 | - |
| Services/Charges | 22,842 | - | 5,670 | 5,000 |
| Intgov't Svc/Taxes | 383 | - | 75 | - |
| Interfund Services | 46,645 | - | - | - |
| Operating Expenditures | 240,462 | - | 10,136 | 5,000 |
| Capital Equipment | 15,667 | - | - | - |
| Total Expenditures | <u>\$ 256,129</u> | <u>\$ -</u> | <u>\$ 10,136</u> | <u>\$ 5,000</u> |

| | | | | | Reserve Goal |
|----------------------------|------------------|------------------|------------------|------------------|-------------------------|
| Available | 42,046 | 42,816 | 32,680 | 27,680 | - |
| Designated-O & M @ 8% | | | | | |
| Equipment Reserve | | | | | - |
| Ending Fund Balance | <u>\$ 42,046</u> | <u>\$ 42,816</u> | <u>\$ 32,680</u> | <u>\$ 27,680</u> | <u>\$ -</u> |

| Cemetery Endowment Fund 701 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 376,023 | \$ 407,582 | \$ 407,582 | \$ 412,582 |
| Charges for Services | 28,570 | 14,000 | 3,000 | 3,000 |
| Interest & Other | 6,598 | 5,000 | 2,000 | 2,500 |
| Total Revenues | 35,168 | 19,000 | 5,000 | 5,500 |
| Total Resources | <u>\$ 411,191</u> | <u>\$ 426,582</u> | <u>\$ 412,582</u> | <u>\$ 418,082</u> |
| Expenditures | | | | |
| Interfund Transfers | - | - | - | - |
| Total Operating Expenditures | \$ - | \$ - | \$ - | \$ - |
| Ending Fund Balance | <u>\$ 411,191</u> | <u>\$ 426,582</u> | <u>\$ 412,582</u> | <u>\$ 418,082</u> |

| | | | | |
|--------------------------|------|---|---|---|
| Staffing in FTE's | 1.55 | - | - | - |
|--------------------------|------|---|---|---|

POLICE DEPARTMENT

I50 – 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.

I54 – Jail Administration Group (JAG) Fund

Purpose and Description – The city portion of funds that were originally designated to support a regional correctional facility. These funds were returned in 2009 and may be used for specific correctional purposes.

Established by Resolution 1344.

I56 – Drug Education & Enforcement Fund

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



| Seized Assets Fund 150 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--------------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 16,729 | \$ 27,656 | \$ 27,656 | \$ 14,918 |
| Share of Federally Foreited Property | 43,339 | 25,000 | 3,000 | 485 |
| Confiscated Property Sales | 15,329 | 20,000 | 17,000 | 16,000 |
| Interest & Other | 350 | 200 | 120 | 75 |
| Total Revenues | 59,018 | 45,200 | 20,120 | 16,560 |
| Total Resources | <u>\$ 75,747</u> | <u>\$ 72,856</u> | <u>\$ 47,776</u> | <u>\$ 31,478</u> |

| | | | | |
|-------------------------------|------------------|------------------|------------------|-----------------|
| Expenditures | | | | |
| Supplies | 38,921 | 22,000 | 15,000 | 18,000 |
| Services/Charges | 8,628 | 1,500 | 17,000 | 8,500 |
| Intgov't Svc/Taxes | 649 | - | 858 | - |
| Capital Outlays | - | 2,500 | - | - |
| Operating Expenditures | 48,198 | 26,000 | 32,858 | 26,500 |
| Ending Fund Balance | <u>\$ 27,549</u> | <u>\$ 46,856</u> | <u>\$ 14,918</u> | <u>\$ 4,978</u> |

| Jail Administration Group Fund 154 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ - | \$ 91,440 | \$ 91,440 | \$ 91,890 |
| Intergovernmental Revenue | - | - | - | - |
| Interest & Other | - | 450 | 450 | 500 |
| Total Revenues | - | 450 | 450 | 500 |
| Total Resources | <u>\$ -</u> | <u>\$ 91,890</u> | <u>\$ 91,890</u> | <u>\$ 92,390</u> |
| Expenditures | - | - | - | - |
| Ending Fund Balance | <u>\$ -</u> | <u>\$ 91,890</u> | <u>\$ 91,890</u> | <u>\$ 92,390</u> |

| Drug Education & Enforcement Fund 156 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 14,872 | \$ 18,051 | \$ 18,051 | \$ 21,392 |
| Fines & Forfeitures | 2,840 | 2,500 | 2,500 | 2,600 |
| Interest & Other | 287 | 1,850 | 841 | 1,175 |
| Total Revenues | 3,127 | 4,350 | 3,341 | 3,775 |
| Total Resources | <u>\$ 17,999</u> | <u>\$ 22,401</u> | <u>\$ 21,392</u> | <u>\$ 25,167</u> |

| | | | | |
|-------------------------------|------------------|------------------|------------------|------------------|
| Expenditures | | | | |
| Supplies | - | 3,000 | - | 3,000 |
| Capital Outlay | - | - | - | - |
| Operating Expenditures | - | 3,000 | - | 3,000 |
| Ending Fund Balance | <u>\$ 17,999</u> | <u>\$ 19,401</u> | <u>\$ 21,392</u> | <u>\$ 22,167</u> |

| Impact/Mitigation Fund 158 - Total All | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 439,447 | \$ 469,889 | \$ 469,889 | \$ 544,499 |
| Charges for Services | 167,562 | - | 102,960 | 41,460 |
| Interest & Other | 8,664 | 7,000 | 3,650 | 3,150 |
| Total Revenues | 176,226 | 7,000 | 106,610 | 44,610 |
| Total Resources | <u>\$ 615,673</u> | <u>\$ 476,889</u> | <u>\$ 576,499</u> | <u>\$ 589,109</u> |
| Expenditures | | | | |
| Capital Outlay | 146,100 | 20,000 | 32,000 | 409,948 |
| Operating Expenditures | 146,100 | 20,000 | 32,000 | 409,948 |
| Ending Fund Balance | <u>\$ 469,573</u> | <u>\$ 456,889</u> | <u>\$ 544,499</u> | <u>\$ 179,161</u> |

| Parks Mitigation Detail - 451 | | | | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 92,284 | \$ 107,737 | \$ 107,737 | \$ 134,735 |
| Charges for Services | 14,100 | - | 26,598 | 12,090 |
| Interest & Other | 1,353 | 1,000 | 400 | 400 |
| Total Revenues | 15,453 | 1,000 | 26,998 | 12,490 |
| Total Resources | <u>\$ 107,737</u> | <u>\$ 108,737</u> | <u>\$ 134,735</u> | <u>\$ 147,225</u> |
| Expenditures | | | | |
| Parks Trail Expansion | - | - | - | - |
| Ending Fund Balance | <u>\$ 107,737</u> | <u>\$ 108,737</u> | <u>\$ 134,735</u> | <u>\$ 147,225</u> |

| CD Wetlands Mitigation Detail - 551 | | | | |
|--|-------------------|-------------------|------------------|------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 158,201 | \$ 15,448 | \$ 15,448 | \$ 15,698 |
| Charges for Services | - | - | - | - |
| Interest & Other | 3,031 | 3,000 | 250 | 250 |
| Total Revenues | 3,031 | 3,000 | 250 | 250 |
| Total Resources | <u>\$ 161,232</u> | <u>\$ 18,448</u> | <u>\$ 15,698</u> | <u>\$ 15,948</u> |
| Expenditures | | | | |
| Capital Outlay-557 Newuakum | 146,100 | 20,000 | - | 15,948 |
| Operating Expenditures | 146,100 | 20,000 | - | 15,948 |
| Ending Fund Balance | <u>\$ 15,132</u> | <u>\$ (1,552)</u> | <u>\$ 15,698</u> | <u>\$ -</u> |

| Street Mitigation Detail - 651 | | | | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 188,962 | \$ 346,704 | \$ 346,704 | \$ 394,066 |
| Charges for Services | 153,462 | - | 76,362 | 29,370 |
| Interest & Other | 4,280 | 3,000 | 3,000 | 2,500 |
| Total Revenues | 157,742 | 3,000 | 79,362 | 31,870 |
| Total Resources | <u>\$ 346,704</u> | <u>\$ 349,704</u> | <u>\$ 426,066</u> | <u>\$ 425,936</u> |
| Expenditures | | | | |
| Transfer to Fund 110-707 Garrett St | - | - | 32,000 | 394,000 |
| Operating Expenditures | - | - | 32,000 | 394,000 |
| Ending Fund Balance | <u>\$ 346,704</u> | <u>\$ 349,704</u> | <u>\$ 394,066</u> | <u>\$ 31,936</u> |

FIRE & EMERGENCY MEDICAL SERVICES

Fund 160



The Enumclaw Fire Department provides fire and life safety services to approximately 22,000 residents living within the City of Enumclaw and King County Fire District #28. The Enumclaw Fire Department provides fire suppression, fire prevention and investigation, emergency medical, public safety education and special rescue services to our community. The Enumclaw Fire Department is a professional service made up of a combination of full-time career and volunteer members providing services twenty-four hours a day seven days a week. Currently the department is staffed

by 11.5 FTE staff members and 30 active volunteer members. In 2010 the Enumclaw Fire Department responded to nearly 2,000 calls for service within our district.

2010 Accomplishments

- Replacement of two (2) Thermal Imaging Cameras
- Upgrade to Firefighter Self-Contained Breathing Apparatus safety equipment
- Construction of a Roof Training Prop
- Completion of the Station #1 Roof Replacement project
- Conversion of Utility 2816 into a full-time Wildland Fire response unit
- Continue work on Fire Master Plan – Policies and Procedures
- Implementation of on-line Competency Based Training (Fire and EMS certification)
- Reestablished Volunteer presence and response at Station #2 (Cumberland)
- Update/upgrade furniture and fixtures Stations 1 and 2
- Established EFD as an active participant in King County Fire and EMS activities

2011 Goals

- Post Annexation Transition
- Basic Life Support Ambulance Transport Service
- Complete EFD Comprehensive Plan(s)
- Update/upgrade EMS Equipment
- Fire Operations Training Prop – Forcible Entry



| Fire & Emergency Medical Services Fund 160 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 40,705 | \$ 55,149 | \$ 55,149 | \$ 9,205 |
| Fire District 28 | 802,792 | 870,000 | 870,000 | 876,718 |
| County EMS Levy Sharing | 291,141 | 291,138 | 291,138 | 291,536 |
| Charges for Services | 10,680 | 5,683 | 9,000 | 6,600 |
| Interest & Other | 14,299 | 3,300 | 1,500 | 1,500 |
| Grants | 2,934 | 3,500 | - | - |
| Transfers-General Fund 001 | 658,928 | 768,103 | 768,103 | 686,771 |
| Transfer In -REET Fund 131 | 13,800 | 32,400 | 32,400 | - |
| Transfer In-520 Fund for Third Shift | <u>143,864</u> | <u>148,000</u> | <u>148,000</u> | <u>192,144</u> |
| Total Revenues | 1,938,438 | 2,122,124 | 2,120,141 | 2,055,269 |
| Total Resources | <u>\$ 1,979,143</u> | <u>\$ 2,177,273</u> | <u>\$ 2,175,290</u> | <u>\$ 2,064,474</u> |

| | | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| Expenditures | | | | |
| Salary-Full Time & Volunteers | 913,645 | 1,014,141 | 1,082,954 | 1,040,969 |
| Overtime & Temporary Labor | 91,942 | 102,500 | 110,000 | 95,000 |
| Personnel Benefits | 336,229 | 441,131 | 407,632 | 404,296 |
| Supplies | 146,927 | 127,313 | 116,839 | 105,260 |
| Services/Charges | 163,473 | 195,260 | 173,344 | 147,805 |
| Intgov't Svc/Taxes | 12,011 | 12,000 | 12,000 | 12,000 |
| Interfund Services | <u>225,149</u> | <u>228,204</u> | <u>254,795</u> | <u>251,144</u> |
| Operating Expenditures | 1,889,376 | 2,120,549 | 2,157,564 | 2,056,474 |
| Projects & Capital Outlay (<i>detail below</i>) | <u>31,644</u> | <u>47,300</u> | <u>8,521</u> | <u>8,000</u> |
| Total Expenditures | <u>\$ 1,921,020</u> | <u>\$ 2,167,849</u> | <u>\$ 2,166,085</u> | <u>\$ 2,064,474</u> |

| | | | | |
|-------------------------------|------------------|-----------------|-----------------|------|
| Available | 50,070 | - | 2,405 | - |
| Reserved - Equipment Purchase | <u>8,053</u> | <u>9,424</u> | <u>6,800</u> | - |
| Ending Fund Balance | <u>\$ 58,123</u> | <u>\$ 9,424</u> | <u>\$ 9,205</u> | \$ - |

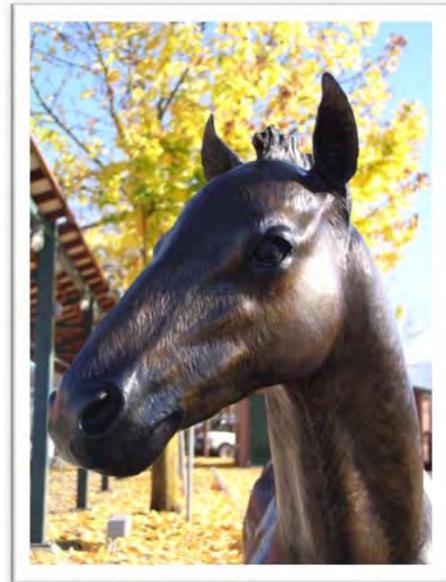
| Projects & Capital Outlay Detail | | | | |
|---|------------------|------------------|------------------|-----------------|
| Expenditures | | | | |
| Computer Hardware/Radios | | | - | |
| Transportation Equipment | 31,644 | | - | |
| 392 Fire Station Roof | - | | - | - |
| Station #1 Soffit Repair & Replacmt. | - | 17,400 | 17,400 | - |
| Station #1 Bay #6 Exhaust Extractor | - | 15,000 | - | - |
| Machinery & Equipment | - | 14,900 | 8,521 | 8,000 |
| Total Expenditures | <u>\$ 31,644</u> | <u>\$ 47,300</u> | <u>\$ 25,921</u> | <u>\$ 8,000</u> |

| | | | | |
|--------------------------|-------|-------|-------|-------|
| Staffing in FTE's | 11.50 | 11.50 | 11.50 | 11.50 |
|--------------------------|-------|-------|-------|-------|

ARTS

Fund 162

The Arts program provides coordination, grant writing and management services for a variety of grants that support Art in the community, including support for the Enumclaw School District “Art in the Schools” program. Staff also coordinates and supports the monthly Gallery 2010 in the Council Chambers, provides staff support for the Arts Commission and manages the City’s public art collection.



| Arts Fund 162 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|-----------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 36,152 | \$ 16,779 | \$ 16,779 | \$ 262 |
| Grants | 41,650 | 17,000 | 30,000 | 30,000 |
| Charges for Services | 13,206 | 10,000 | - | - |
| Donations, Interest & Other | 13,180 | 24,500 | 8,000 | 8,000 |
| Transfers-General Fund 001 | 50,000 | - | - | - |
| Total Revenues | 118,036 | 51,500 | 38,000 | 38,000 |
| Total Resources | <u>\$ 154,188</u> | <u>\$ 68,279</u> | <u>\$ 54,779</u> | <u>\$ 38,262</u> |

| | | | | |
|-------------------------------|-------------------|------------------|------------------|------------------|
| Expenditures | | | | |
| Salaries | 57,099 | 31,820 | 31,820 | 18,720 |
| Personnel Benefits | 9,653 | 4,382 | 4,382 | 1,473 |
| Supplies | 6,283 | 1,000 | 500 | 500 |
| Services/Charges | 57,540 | 18,249 | 17,815 | - |
| Interfund Services | 6,894 | - | - | - |
| Operating Expenditures | 137,469 | 55,451 | 54,517 | 20,693 |
| Projects & Capital Outlay** | - | - | - | - |
| Total Expenditures | <u>\$ 137,469</u> | <u>\$ 55,451</u> | <u>\$ 54,517</u> | <u>\$ 20,693</u> |
| Ending Fund Balance | <u>\$ 16,719</u> | <u>\$ 12,828</u> | <u>\$ 262</u> | <u>\$ 17,569</u> |

| | | | | |
|-----------------------------------|------|------|------|------|
| Staffing/Contract in FTE's | 1.00 | 0.34 | 0.50 | 0.34 |
|-----------------------------------|------|------|------|------|

POOL

Fund 170



This fund provides for management, staffing, maintenance, rentals and capital improvements for the Enumclaw Aquatic Center. The Enumclaw Aquatic Center hosts a variety of water programs for all ages and abilities, including swimming lessons, public swim sessions, fitness classes, and several entertaining events during the year including Movie Night. The Center is open 96 hours per week, and closes only a few days per year.

2010 Accomplishments:

- Provided a wide variety of water programs
- Energy efficiency improvements to reduce costs including lighting retrofit and new pool cover
- New Pool Roof

2011 Projects:

- Provide wide variety of water programs
- Create capital improvement fund for new slide or other water feature for the pool, and other necessary improvements such as lockers and parking lot paving.



| Pool Fund 170 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|-----------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 116,825 | \$ 189,431 | \$ 189,431 | \$ 101,429 |
| Grants | - | - | - | - |
| Charges for Services | 225,700 | 262,000 | 236,000 | 235,500 |
| Rentals | 73,143 | 70,000 | 70,000 | 63,000 |
| Donations, Interest & Other | 17,348 | 11,000 | 11,025 | 11,000 |
| Transfer-Real Estate Excise Tax 1 | - | - | - | - |
| Transfer-Property Tax, Fund 001 | 183,065 | 120,000 | 120,000 | 120,000 |
| Total Revenues | 499,256 | 463,000 | 437,025 | 429,500 |
| Total Resources | <u>\$ 616,081</u> | <u>\$ 652,431</u> | <u>\$ 626,456</u> | <u>\$ 530,929</u> |

| | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | |
| Salaries | 184,473 | 187,435 | 166,000 | 155,115 |
| Personnel Benefits | 45,783 | 42,900 | 34,150 | 11,476 |
| Supplies | 37,738 | 35,700 | 36,100 | 36,000 |
| Services/Charges* | 134,083 | 145,350 | 151,700 | 151,850 |
| Intgov't Svc/Charges | 665 | 1,100 | 1,100 | 1,100 |
| Interfund Services | 24,561 | 18,077 | 16,977 | 15,681 |
| Operating Expenditures | 427,303 | 430,562 | 406,027 | 371,222 |
| Projects & Capital Outlay** | - | 65,000 | 119,000 | 3,716 |
| Total Expenditures | <u>\$ 427,303</u> | <u>\$ 495,562</u> | <u>\$ 525,027</u> | <u>\$ 374,938</u> |

| | | | | |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Available for Capital Projects | - | - | - | 3,716 |
| Restricted for Emergencies | - | - | - | - |
| Ending Fund Balance | <u>\$ 188,778</u> | <u>\$ 156,869</u> | <u>\$ 101,429</u> | <u>\$ 155,991</u> |

| | | | | |
|---|------|------------------|-------------------|-----------------|
| Projects & Capital Outlay Detail | | | | |
| Expenditures** | | | | |
| Roof Replacement | | 65,000 | 119,000 | - |
| Drain Cover Replacement Carry-over | | | | 3,716 |
| Total Expenditures | \$ - | <u>\$ 65,000</u> | <u>\$ 119,000</u> | <u>\$ 3,716</u> |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 1.38 | 1.35 | 1.35 | 0.75 |
|--------------------------|------|------|------|------|

| Property Management Fund 180 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 2,188,082 | \$ 1,799,812 | \$ 1,799,812 | \$ 1,697,685 |
| Taxes | 45,161 | 28,521 | 32,700 | 32,700 |
| Rentals | 60,699 | 60,700 | 60,700 | 60,700 |
| Interest & Other | 36,898 | 33,385 | 18,624 | 19,624 |
| Interfund Loan Repayment | - | 300,000 | 98,775 | - |
| Total Revenues | 142,758 | 422,606 | 210,799 | 113,024 |
| Total Resources | <u>\$ 2,330,840</u> | <u>\$ 2,222,418</u> | <u>\$ 2,010,611</u> | <u>\$ 1,810,709</u> |

| | | | | |
|----------------------------------|-------------------|-------------------|-------------------|------------------|
| Expenditures | | | | |
| Supplies | | | | |
| Services | 2,938 | 705 | 705 | 462 |
| Intgov't Svc/Charges | | | | |
| Interfund Services | | | | |
| Interfund Loan to Stormwater 450 | | | | |
| Interfund Loan to Water Fund 410 | | | | |
| Transfer- Human Services | | 45,000 | 45,000 | |
| Transfer-General Fund | | 119,221 | 119,221 | 60,000 |
| Transfer-GF Police | 31,200 | | | |
| Transfer-484 GF Branding Develop | | | | |
| Transfer-140 Cemetery Operations | | | | |
| Transfer-160 Fire Third Shift | 143,864 | 148,000 | 148,000 | - |
| Transfer-GF 2010 Revenues to GF | | | | |
| Operating Expenditures | <u>\$ 178,002</u> | <u>\$ 312,926</u> | <u>\$ 312,926</u> | <u>\$ 60,462</u> |

| | | | | | Reserve Goal |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|
| Available | 2,122,489 | 1,829,492 | 1,587,185 | 1,670,838 | - |
| Designated-O&M @ 50% of rentals | 30,350 | 80,000 | 80,000 | 30,350 | 30,350 |
| Restricted KC Parks Special Levy | - | - | 30,500 | 49,059 | |
| Restricted CAD/RMS System | - | - | - | - | |
| Ending Fund Balance | <u>\$ 2,152,838</u> | <u>\$ 1,909,492</u> | <u>\$ 1,697,685</u> | <u>\$ 1,750,247</u> | <u>\$ 30,350</u> |

COMMUNITY SERVICES- ENUMCLAW SENIOR ACTIVITY CENTER FUND 185



Provides programs and services to older adults of Enumclaw. Access to information and resources available locally, county, state and federally to seniors. Senior Center department works with other Center department, other agencies, and senior resources to address needs of elders in community.

Provides nutrition, transportation, health, education and social activity programs to community elders.

2010 Accomplishments

- Senior Center Department provided a consistent level of services and programming
- Fundraising Events: Spaghetti Dinner/Dessert Auction with Highpoint Village; Pancake Breakfasts (4th of July; Lions Club – Car Show); Cherry Cherry Neil Diamond Tribute; Grandparent’s day Western Day Carnival- Living Court)
- Area Agency on Aging Grant awarded for Sept – Dec through Senior Services of Seattle/King County: To increase area seniors utilizing the Frozen Meals on Wheels programs
- 19th Annual Plateau Senior Health & Wellness Expo will be held

2011 Projects

- Maintain level of services and programs to community elders
- Fundraising Projects

COMMUNITY SERVICES OUTSIDE AGENCIES

The City of Enumclaw contracts with human services agencies to provide services to city residents that it can’t directly provide. The services include: youth drop-in center, social services & case management; domestic violence and sexual assault counseling and juvenile court intervention

2010 Accomplishments

- Over 1,000 youth provided a safe place to spend time after school
- Local individuals & families assisted with basic needs of food, clothing & shelter
- Victims of domestic violence & sexual assault had a place to turn for help
- Local residents involved with first time juvenile offenders

2011 Projects

- Continue supporting needed human services

| Human Services Senior & Youth Center Fund 185 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 3,122 | \$ (351) | \$ (351) | \$ 17,089 |
| King County Aging Services | 21,963 | 12,000 | 12,500 | 12,500 |
| Interest & Other | 2,717 | 2,331 | 2,100 | 2,100 |
| Transfer - Property Management | | | 45,000 | - |
| Transfer-General Fund | 433,500 | 405,000 | 405,000 | 292,853 |
| Total Revenues | 458,180 | 419,331 | 464,600 | 307,453 |
| Total Resources | <u>\$ 461,302</u> | <u>\$ 418,980</u> | <u>\$ 464,249</u> | <u>\$ 324,542</u> |

| | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | |
| Salaries | 156,797 | 149,540 | 148,798 | 135,324 |
| Personnel Benefits | 53,452 | 54,484 | 49,848 | 48,085 |
| Supplies | 13,255 | 6,000 | 6,215 | 6,000 |
| Services/Charges | 20,821 | 28,550 | 28,277 | 27,630 |
| Interfund Services | 74,680 | 57,698 | 57,698 | 45,241 |
| Operating Expenditures | 319,005 | 296,272 | 290,836 | 262,280 |
| Projects & Capital Outlay* | - | - | 45,000 | - |
| Total Expenditures | <u>\$ 319,005</u> | <u>\$ 296,272</u> | <u>\$ 335,836</u> | <u>\$ 262,280</u> |

| | | | | |
|----------------------------|-----------------|------------------|------------------|-----------------|
| Ending Fund Balance | <u>\$ (387)</u> | <u>\$ 10,684</u> | <u>\$ 17,089</u> | <u>\$ 1,187</u> |
|----------------------------|-----------------|------------------|------------------|-----------------|

| Expenditure Summary by Division | | | | |
|--|-------------------|-------------------|-------------------|-------------------|
| Human Services | | | | |
| Administrative Services | \$ - | \$ - | \$ - | \$ - |
| Community Accountabilty Board | 510 | 700 | 550 | - |
| Kids B.A.S.E. | 5,000 | - | - | - |
| KC Sexual Assault-subsidy | 5,000 | 4,000 | 4,000 | 1,000 |
| Plateau Outreach-subsidy | 17,000 | 20,000 | 20,000 | 15,000 |
| YWCA-subsidy | 2,000 | 2,000 | 2,000 | 1,000 |
| Total Human Services | 29,510 | 26,700 | 26,550 | 17,000 |
| Youth Services | | | | |
| Administrative Services | 33,239 | 24,724 | 24,724 | 20,475 |
| Youth & Family Services-subsidy | 79,935 | 60,600 | 60,050 | 23,600 |
| Total Youth Services | 113,174 | 85,324 | 84,774 | 44,075 |
| Senior Center | 319,005 | 296,272 | 335,836 | 262,280 |
| Total Agencies & Divisions | <u>\$ 461,689</u> | <u>\$ 408,296</u> | <u>\$ 447,160</u> | <u>\$ 323,355</u> |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 3.17 | 2.72 | 2.72 | 2.72 |
|--------------------------|------|------|------|------|

GOLF COURSE

Fund 190



The city has owned the Enumclaw Golf Course since its transfer from King County in 2003. The operation of the course historically has been through a contracted agreement with private parties through 2009. For 2010 the city is operating the course using a combination of full-time and seasonal employees. The 18-hole course is traversed by Boise Creek, a premium salmon spawning stream in the Puyallup River basin. The operation for 2011 will consist of clubhouse staff (1.4 FTE), maintenance staff (1.4 FTE) and seasonal employees. The clubhouse also includes a restaurant leased out to a private operator.

2010 Accomplishments

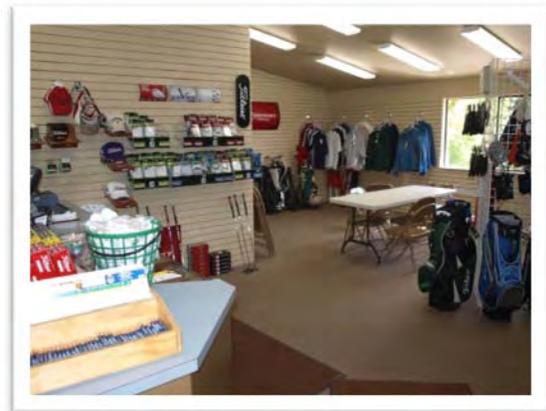
- Startup of city operations
- Recruit restaurant operator
- Replace HVAC unit at clubhouse
- Install energy efficient lighting
- Procurement of new maintenance equipment
- Leasing of golf carts
- Development of children's lesson program
- Removal of waste oil tank to achieve DOE compliance
- Improve course condition through more focused maintenance
- Repayment of interfund loan to Water Utility Fund
- Work with volunteers of Men's Club on course improvement projects

2011 Projects

No major projects are scheduled for 2011 as the course seeks to achieve a positive operating margin and determine the proper long-term maintenance staffing needs for city operation.

Minor projects include:

- Replacement of exterior clubhouse doors
- ADA compliance improvements
- Kitchen hood upgrade for code compliance



| Golf Course Fund 190 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 92,240 | \$ 181,931 | \$ 181,931 | \$ 82,843 |
| Golf Course Operations | - | 565,000 | 402,010 | 422,000 |
| Rental Fees | - | 90,000 | 100,178 | 102,200 |
| Interest & Other | 2,302 | - | 1,320 | 800 |
| | - | - | - | - |
| Total Revenues | 2,302 | 655,000 | 503,508 | 525,000 |
| Transfer In REET | | 51,000 | 51,000 | |
| Total Resources | \$ 94,542 | \$ 887,931 | \$ 736,439 | \$ 607,843 |

| | | | | |
|-------------------------------|------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | |
| Salaries | - | 110,000 | 124,730 | 137,187 |
| Overtime & Temporary Labor | - | 165,000 | 83,234 | 78,000 |
| Personnel Benefits | - | 40,000 | 76,552 | 72,197 |
| Supplies | 694 | 119,000 | 107,362 | 110,000 |
| Services/Charges | 1,496 | 134,069 | 79,571 | 83,230 |
| Interfund Services | 5,213 | 23,431 | 8,431 | 59,045 |
| Debt Service | | - | | |
| Interfund Loan | 27,588 | 69,121 | 66,716 | - |
| Operating Expenditures | 34,991 | 660,621 | 546,596 | 539,659 |
| Projects & Capital Outlay* | - | 45,000 | 107,000 | 65,000 |
| Total Expenditures | \$ 34,991 | \$ 705,621 | \$ 653,596 | \$ 604,659 |

| | | | | | Reserve Goal |
|-----------------------------|------------------|-------------------|------------------|-----------------|-------------------------|
| Available | 58,976 | | 16,922 | | - |
| Designated for Construction | 576 | | 65,921 | - | 131,250 |
| Ending Fund Balance | \$ 59,551 | \$ 182,310 | \$ 82,843 | \$ 3,184 | \$ 131,250 |

| Projects & Capital Outlay Detail | | | | |
|---|-------------|------------------|-------------------|------------------|
| Expenditures* | | | | |
| Repair rest rooms | - | - | - | - |
| Equipment Start-up | - | | 65,000 | 65,000 |
| Other improvements | - | 45,000 | 42,000 | |
| Club House improvements | - | | - | |
| 459/464 Golf Course Improvements | - | - | - | |
| Total Expenditures | \$ - | \$ 45,000 | \$ 107,000 | \$ 65,000 |

| | | | | |
|--------------------------|---|------|------|----------------|
| Staffing in FTE's | - | 1.60 | 1.60 | Page 57 of 116 |
|--------------------------|---|------|------|----------------|

| 1998 Unlimited GO Refunding Bonds Fund 212 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---|-------------------|-----------------|--------------------|----------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 5,464 | \$ 3,598 | \$ 3,598 | \$ - |
| Property Tax | 123,050 | - | 2,531 | - |
| Interest & Other | 787 | - | 17 | - |
| Total Revenues | 123,837 | - | 2,548 | - |
| Total Resources | <u>\$ 129,301</u> | <u>\$ 3,598</u> | <u>\$ 6,146</u> | <u>\$ -</u> |
| Debt Service* | 125,704 | - | - | - |
| Transfer to General Fund | - | - | 6,146 | - |
| Total Expenditures | \$ 125,704 | \$ - | \$ 6,146 | \$ - |
| Ending Fund Balance | <u>\$ 3,597</u> | <u>\$ 3,598</u> | <u>\$ -</u> | <u>\$ -</u> |

*Paid in full in 2009

| 2003 Limited GO Bond Redemption Fund 213 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---|------------------|------------------|--------------------|------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 899 | \$ 850 | \$ 850 | \$ 740 |
| Transfer-General Fund | 65,760 | 66,000 | 66,000 | 65,809 |
| Total Revenues | <u>\$ 66,659</u> | <u>\$ 66,850</u> | <u>\$ 66,850</u> | <u>\$ 66,549</u> |
| Debt Service | 65,809 | 65,760 | 65,810 | 66,109 |
| Ending Fund Balance | <u>\$ 850</u> | <u>\$ 1,090</u> | <u>\$ 1,040</u> | <u>\$ 440</u> |

| LID Debt Cole, Warner, YBarS Fund 215 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|------------------|------------------|--------------------|------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 55,192 | \$ 52,108 | \$ 52,108 | \$ 54,221 |
| Special Assessments | 39,070 | 33,565 | 42,370 | 37,047 |
| Total Resources | <u>\$ 94,262</u> | <u>\$ 85,673</u> | <u>\$ 94,478</u> | <u>\$ 91,268</u> |
| Debt Service | 42,155 | 40,877 | 40,257 | 36,242 |
| Ending Fund Balance | <u>\$ 52,107</u> | <u>\$ 44,796</u> | <u>\$ 54,221</u> | <u>\$ 55,026</u> |

| LID Guaranty Fund 230 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|----------------------------|-------------------|-------------------|--------------------|-------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 104,035 | \$ 107,281 | \$ 107,281 | \$ 107,821 |
| Interest & Other | 1,905 | 1,800 | 540 | 550 |
| Total Resources | <u>\$ 105,940</u> | <u>\$ 109,081</u> | <u>\$ 107,821</u> | <u>\$ 108,371</u> |
| Debt Service | - | - | - | - |
| Transfer-General Fund | - | - | - | - |
| Total Expenditures | - | - | - | - |
| Ending Fund Balance | <u>\$ 105,940</u> | <u>\$ 109,081</u> | <u>\$ 107,821</u> | <u>\$ 108,371</u> |

| Welcome Center Construction Fund 310 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 347,224 | \$ 379,841 | \$ 348,494 | \$ 318,231 |
| Dept of Transportation Grant | 13,289 | - | 1,498 | - |
| Interest & Other | (1,660) | - | - | - |
| Construction Loan | - | - | - | - |
| Interfund Loan/Transfers Fund 001 | - | - | - | - |
| Transfer-REET 1 Grant Match | 319,355 | - | - | - |
| Total Revenues | 330,984 | - | 1,498 | - |
| Total Resources | <u>\$ 678,208</u> | <u>\$ 379,841</u> | <u>\$ 349,992</u> | <u>\$ 318,231</u> |

| | | | | |
|-------------------------------------|-------------------|-------------------|------------------|-------------------|
| Expenditures | | | | |
| Design Engineering | 10,359 | 75,000 | - | - |
| Capital | - | - | - | 318,231 |
| Miscellaneous | - | - | 1,761 | - |
| Repay Interfund Loan | - | 30,000 | 30,000 | - |
| Transfer-Reverse 2008 Gen Fund Trf. | 319,355 | - | - | - |
| Total Expenditures | <u>\$ 329,714</u> | <u>\$ 105,000</u> | <u>\$ 31,761</u> | <u>\$ 318,231</u> |

| | | | | |
|----------------------------|-------------------|-------------------|-------------------|---------------|
| Ending Fund Balance | <u>\$ 348,494</u> | <u>\$ 274,841</u> | <u>\$ 318,231</u> | <u>\$ (0)</u> |
|----------------------------|-------------------|-------------------|-------------------|---------------|

WATER UTILITY

Fund 410



The Water Utility Division of the Public Works Department provides safe, reliable drinking water to over 5,600 customers within the city limits and its 37 square mile water service area covering the surrounding Enumclaw plateau. The utility has three primary spring and well sources along with an intertie with the City of Tacoma pipeline. To protect customer health all the City sources are treated with chlorine for disinfection. The City of Enumclaw does not add fluoride to its sources. The City does raise the pH of the Boise and Watercress sources to reduce the potential for the water to corrode metal piping. Water storage is

provided by five reservoirs that have a total maximum capacity of 4.74 million gallons (MG). In addition, the City's water system has nine pressure zones with one pressure reducing station, seven booster pump stations, and more than 142 miles of water main. The physical geography of the water service area includes a range in elevation from approximately 1,250 feet in the eastern portion to approximately 520 feet along the boundary with the Muckleshoot Indian Reservation.

Staffing consists of administration (0.7 FTE), engineering (1.3 FTE), meter reading (2 FTE) and water operators (3 FTE).

The City's practice of continually seeking to improve its water service and reliability has led to the implementation of many improvement projects over the years, including:

- replacing of over 33 miles of distribution main from 1996-2002 funded by City revenue bonds and a state low-interest loan
- purchasing 0.59 million gallons per day ("MGD") of additional source capacity from the City of Tacoma from 1998 to 2005 and increasing pumping capacity at the intertie in 1998
- drilling a replacement well at its PC Johnson well site in 1997
- installing an impermeable membrane liner in the City's oldest underground reservoir in 2002 to significantly reduce water lost from the reservoir
- installing over 1.5 miles of water main and constructing a corrosion control treatment facility with new booster pump station in 2002 to meet lead and copper rule requirements of the Safe Drinking Water Act and increase chlorine contact time prior to the first customer
- upgrading operation of the Tacoma intertie to automatically respond to water quality changes from the City of Tacoma pipeline in 2006
- sharing in the cost of replacing a section of the City of Tacoma's 54-inch pipeline at the City's intertie to allow the intertie to operate at low flows in the Tacoma pipeline
- replacing approximately 2000 feet of water main in 2006 and 2007
- updating the water system plan in 2007 to identify a new list of capital improvements
- installing a replacement well in 2008 at the Watercress Springs site
- removing and replacing and/or relocating sections of water main in conflict with county or state road and bridge projects at various locations at various times
- completing design for a new well at the City's golf course to improve water supply to the course and to the City's potable water system
- updating the City's wellhead protection plan in 2009
- acquiring a small private water system of over 100 customers located in the northern part of the City's service area in 2009 and completing improvements to such in 2010

No capital projects are scheduled for 2011.

| Water Utility Fund 410 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|------------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 688,374 | \$ 276,002 | \$ 276,002 | \$ 275,903 |
| Charges for Services | 2,748,709 | 2,775,000 | 2,734,640 | 2,825,700 |
| Interest & Other | 29,991 | 20,500 | 19,550 | 19,500 |
| Total Operating Revenues | 2,778,700 | 2,795,500 | 2,754,190 | 2,845,200 |
| Capital Connection Fees | 159,376 | 181,712 | 171,200 | 85,970 |
| Y Bar S LID Assessments (Fund 215) | - | 280,117 | - | - |
| Interfund Loan | 275,284 | 66,716 | 66,716 | - |
| Revenue Bond Proceeds | - | - | - | - |
| Construction Loan & grants | 667,514 | 120,934 | 73,025 | - |
| Total Other Sources | 1,102,174 | 649,479 | 310,941 | 85,970 |
| Total Resources | <u>\$4,569,248</u> | <u>\$3,720,981</u> | <u>\$3,341,133</u> | <u>\$3,207,073</u> |

| | | | | |
|---------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Expenditures | | | | |
| Salaries | 478,365 | 425,551 | 412,222 | 422,535 |
| Personnel Benefits | 195,648 | 176,370 | 171,375 | 182,686 |
| Supplies | 91,869 | 99,850 | 63,625 | 82,500 |
| Services/Charges | 169,564 | 172,350 | 139,026 | 167,650 |
| City Taxes | 219,297 | 222,000 | 219,400 | 232,000 |
| Public Utility/B&O/Excise Taxes | 135,318 | 160,950 | 139,000 | 145,000 |
| Intgov't Services & Taxes | 12,346 | 10,800 | 12,762 | 13,100 |
| Interfund Services | 398,908 | 434,810 | 438,237 | 343,551 |
| Operating Expenditures | 1,701,315 | 1,702,681 | 1,595,647 | 1,589,022 |
| Projects & Capital Outlay* | 759,801 | 329,208 | 223,385 | - |
| Debt Service | 443,179 | 809,198 | 520,519 | 456,014 |
| Transfer Out | 1,314,963 | 725,679 | 725,679 | 720,815 |
| Total Expenditures | <u>\$4,219,258</u> | <u>\$3,566,766</u> | <u>\$3,065,230</u> | <u>\$2,765,851</u> |

| | | | | | Reserve Goal |
|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Available | - | - | | 29,688 | - |
| Designated for O&M @ 16% | - | 101,892 | 170,660 | 254,244 | 254,244 |
| Restricted for Y Bar S Reserve | - | 37,080 | 90,000 | 141,400 | |
| Restricted for Construction-1%FA | - | 15,243 | 15,243 | 15,890 | 15,890 |
| Ending Fund Balance | <u>\$349,990</u> | <u>\$154,215</u> | <u>\$275,903</u> | <u>\$441,222</u> | <u>\$270,134</u> |

| | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------|
| Projects & Capital Outlay Detail | | | | |
| Expenditures* | | | | |
| Equipment | - | - | | - |
| 679 Watercress Spring Update | | 36,500 | | - |
| 713 Y Bar S Project | 759,801 | 292,708 | 223,385 | - |
| 722 Reservoir Improvements | - | - | - | - |
| Total Expenditures | <u>\$759,801</u> | <u>\$329,208</u> | <u>\$223,385</u> | <u>\$0</u> |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 7.60 | 7.00 | 7.00 | 7.20 |
|--------------------------|------|------|------|------|

WASTEWATER UTILITY

Fund 420



The Wastewater Utility Division of the Public Works Department operates and maintains a sanitary sewer collection and treatment system. The collection system is separate (not connected to stormwater) and consists of varying ages of underground pipes, manholes and pump stations. Over 250,000 feet of gravity sewer mains and seven pump stations with force mains comprise the collection system and convey raw wastewater to the treatment plant (WWTP).

The WWTP is located at the intersection of SR 410 and Semanski Street. A plant upgrade and expansion was fully completed in the fall of 2009, increasing the treatment capacity to a level that will enable the city's entire urban growth area to be served, accommodating 20 years of community growth. The WWTP is an extended aeration activated sludge treatment process capable of biological removal of ammonia, nitrogen and phosphorus with chemical backup treatment. The treated plant effluent is discharged directly into the White River in accordance with the city's NPDES permit. The city anticipates the state DOE to issue a new NPDES permit sometime in 2011 as the city's current permit expired in 2008 and has been continuing under the same effluent limits.

Staffing for the utility consists of engineering support (1.3 FTE), line maintenance (1 FTE), treatment plant operators (4 FTE) and administration (0.7 FTE).

The only capital project scheduled for 2010 was updating the Comprehensive Sewer Plan. This \$150,000 planning project was deferred due to lower than anticipated rate-based revenue and low cash reserves. The project will be carried over to 2011.

| Wastewater Utility Fund 420 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 810,158 | \$ 392,083 | \$ 392,083 | \$ 884,606 |
| Charges for Services | 3,017,469 | 4,080,600 | 3,904,340 | 3,910,400 |
| Interest & Other | 13,404 | 4,000 | 9,200 | 7,000 |
| Total Operating Revenues | 3,030,873 | 4,084,600 | 3,913,540 | 3,917,400 |
| Capital Connection Fees | 75,143 | 85,740 | 131,500 | 34,296 |
| Loan Repayment-Gas 430/SW 440 | - | - | - | - |
| Interfund Loan - Equip Rental Fund | 1,935,000 | - | - | - |
| PWTF Loan/Bond Proceeds/Grants | 675,000 | 1,235,000 | 1,235,000 | - |
| Total Other Sources | 2,685,143 | 1,320,740 | 1,366,500 | 34,296 |
| Total Resources | \$6,526,174 | \$5,797,423 | \$5,672,123 | \$4,836,302 |

| Expenditures | | | | |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|
| Salaries | 495,994 | 434,528 | 440,282 | 450,249 |
| Personnel Benefits | 163,574 | 154,046 | 152,352 | 157,657 |
| Supplies | 34,937 | 46,800 | 35,887 | 40,100 |
| Services/Charges | 348,940 | 436,450 | 387,776 | 395,250 |
| City Taxes | 241,227 | 320,000 | 312,300 | 320,000 |
| Public Utility/B&O/Excise Taxes | 79,082 | 103,000 | 95,000 | 103,000 |
| Intgov't Services & Taxes | 79,604 | 11,000 | 9,155 | 11,000 |
| Interfund Services | 513,266 | 350,004 | 350,004 | 386,927 |
| Operating Expenditures | 1,956,624 | 1,855,828 | 1,782,756 | 1,864,183 |
| Projects & Capital Outlay* | 2,452,639 | 150,000 | 8,630 | 150,000 |
| Debt Service | 1,548,291 | 1,623,935 | 1,663,885 | 1,663,835 |
| Transfer Out/Interfund Loan | 176,537 | 1,754,883 | 1,297,892 | 522,752 |
| Transfer Out-Revenue Bond Fund | - | 34,354 | 34,354 | 34,123 |
| Total Expenditures | \$6,134,091 | \$5,419,000 | \$4,787,517 | \$4,234,893 |

| | | | | | Reserve Goal |
|----------------------------------|------------------|------------------|------------------|------------------|-------------------------|
| Available | 137,722 | 359,865 | 550,606 | 346,140 | - |
| Designated for O&M @ 12% | 234,795 | - | 304,000 | 225,269 | 223,702 |
| Restricted for Construction-1%FA | 19,566 | 18,558 | 30,000 | 30,000 | 18,642 |
| Ending Fund Balance | \$392,083 | \$378,423 | \$884,606 | \$601,409 | \$242,344 |

| Projects & Capital Outlay Detail | | | | |
|---|--------------------|------------------|----------------|------------------|
| Expenditures* | | | | |
| Equipment Purchase | 23,698 | - | 8,630 | - |
| 710-Update Facilities Plan | - | 150,000 | - | 150,000 |
| Equipment Purchase-Forklift | - | - | - | - |
| Transfer-774 WWTP, Fund 487 | 2,428,941 | - | - | - |
| Total Expenditures | \$2,452,639 | \$150,000 | \$8,630 | \$150,000 |

| | | | | |
|--------------------------|-------|------|------|------|
| Staffing in FTE's | 10.60 | 7.00 | 7.00 | 7.10 |
|--------------------------|-------|------|------|------|

NATURAL GAS UTILITY

Fund 430



The Natural Gas Utility Division of the Public Works Department operates and maintains a distribution system to deliver natural gas to retail customers and wheels gas through for the City of Buckley. The system provides safe, reliable and customer-oriented service to over 4,100 customers within the city and portions of unincorporated King County within its service area boundary. The original system was constructed in 1957 and gas mains have been expanded and replaced over the years to the current system size of about 88 miles of pipe. The system

receives its gas supply from the interstate transmission pipeline at a gate station located near the east city limits of Auburn and delivers it to the city via a 6-inch high pressure main following SR 164. Odorant is added to the gas for leak detection capability at the Auburn gate station. The utility has historically purchased its gas supply requirements on a fixed price basis. Supply is currently contracted through March 2011 with IGI Resources.

Staffing for the utility consists of a Natural Gas Manager & Supervisor (2 FTE), engineering support (0.3 FTE), gas workers (4 FTE) and administration (0.88 FTE).

2010 Accomplishments

- Completion of all items of the WUTC settlement agreement except for the elimination of unprotected steel service lines. These will be completed by Feb 2011.
- Upgrade the odorizer to modern technology
- Increased staff training in corrosion technology
- Upgrading of one Gas Worker to Gas Technician – Pressure Controls
- Improvements to mapping system
- Begin phase-out of large capacity diaphragm meters to increase accuracy
- Identification of meters with pressure-compensated meter indexes to be modified to eliminate meter inaccuracies
- Griffin Avenue main reinforcement to provide increased peak day pressure at new hospital

2011 Projects

- Eliminate the remaining unprotected steel service lines of the WUTC settlement agreement.
- Elimination of select farm tap services by installation of new intermediate pressure mains
- Increase meter replacement schedule to eliminate aging inaccurate meters
- Continue coordination with the Muckleshoot Tribe on their future development plans

| Natural Gas Utility Fund 430 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 813,408 | \$ 777,076 | \$ 777,076 | \$ 689,066 |
| Charges for Services | 5,549,383 | 5,031,000 | 4,900,700 | 4,925,600 |
| Capital Connection Fees | 2,311 | 2,500 | 14,000 | 2,500 |
| Interest & Other | 61,660 | 24,600 | 13,900 | 13,000 |
| Total Revenues | 5,613,354 | 5,058,100 | 4,928,600 | 4,941,100 |
| Insurance Compensation for Loss | 14,762 | - | - | - |
| Total Other Sources | 14,762 | - | - | - |
| Total Resources | \$ 6,441,524 | \$ 5,835,176 | \$ 5,705,676 | \$ 5,630,166 |

| | | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| Expenditures | | | | |
| Salaries | 468,577 | 450,855 | 454,022 | 467,267 |
| Personnel Benefits | 184,125 | 189,390 | 186,505 | 202,591 |
| Natural Gas Purchases | 3,791,427 | 3,350,000 | 3,250,000 | 2,668,000 |
| Supplies | 93,264 | 77,400 | 118,406 | 115,900 |
| Services/Charges | 98,582 | 81,150 | 90,677 | 81,000 |
| City Taxes | 213,798 | 222,400 | 194,000 | 252,800 |
| Public Utility/B&O/Excise Taxes | 196,033 | 208,008 | 175,000 | 210,000 |
| Intgov't Services & Taxes | 34,870 | 25,000 | 69,470 | 87,400 |
| Interfund Services | 263,587 | 267,913 | 269,757 | 267,759 |
| Operating Expenditures | 5,344,263 | 4,872,116 | 4,807,837 | 4,352,717 |
| Projects & Capital Outlay <i>(detail below)</i> | 28,591 | 330,000 | 30,000 | 300,000 |
| Loan Repayment-Wastewater 420 | 25,000 | - | - | - |
| Debt Service | 178,675 | 178,675 | 178,775 | 178,700 |
| Total Expenditures | \$ 5,576,529 | \$ 5,380,791 | \$ 5,016,612 | \$ 4,831,417 |

| | | | | | Reserve Goal |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| Available | - | - | - | 51,253 | - |
| Designated for O&M @ 16% | 813,934 | 403,324 | 642,810 | 696,435 | 696,435 |
| Restricted for Construction-1%FA | 51,061 | 51,061 | 51,061 | 51,061 | 51,061 |
| Ending Fund Balance | \$ 864,995 | \$ 454,385 | \$ 689,064 | \$ 798,749 | \$747,496 |

| Projects & Capital Outlay Detail | | | | |
|---|------------------|-------------------|------------------|-------------------|
| Expenditures | | | | |
| Machinery & Equipment | 28,591 | 30,000 | 30,000 | - |
| 717 Monroe-Wells Haz. Pipe Replcmt. | - | 300,000 | - | 300,000 |
| 718 Regulator Station Telemetry | - | - | - | - |
| Total Expenditures | \$ 28,591 | \$ 330,000 | \$ 30,000 | \$ 300,000 |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 6.83 | 7.18 | 7.18 | 7.38 |
|--------------------------|------|------|------|------|

SOLID WASTE UTILITY

Fund 440



The Solid Waste Utility Division of the Public Works Department provides curbside collection of residential garbage, recyclables and yard waste. It also provides commercial pickup of garbage and recyclables and operates a cardboard recycling program. Garbage container size is limited to 1.5 cubic yard dumpsters. Service for larger containers is provided by Waste Management. Weekly residential garbage collection uses customer-owned cans while both recycling and yard waste are collected in utility-owned 96-gallon wheeled carts. Recycling and yard waste operate

on an alternating week cycle. Recycling is commingled, including glass, providing a very convenient service for the customer. The cost of recycling is included in the garbage rates while yard waste collection is an elective service funded by separate rates. Food scraps and food-soiled paper products are accepted in the yard waste containers, allowing customers the opportunity to minimize their garbage container size. Rear-load trucks are utilized for garbage collection while automated trucks collect recycle and yard waste carts. The heavy yard waste volume in the late spring and early summer require the use of both automated trucks and additional of a seasonal worker on the residential garbage truck.

Staffing for the utility consists of:

- Residential garbage collection (2 FTE)
- Commercial garbage collection (1 FTE)
- Recycle/Yard Waste collection (1 FTE + seasonal worker in summer)
- Administration (0.73 FTE)

The utility receives three annual grants from county and state sources in order to conduct:

- One residential special recycling collection event each spring in conjunction with the King County Hazardous Wastemobile
- Composting bin distribution
- One business recycling collection event each summer.

This fund does not typically have capital expenditures. The utility budgets each year for replacement of metal dumpsters and wheeled carts. Capital replacement of trucks is handled by the equipment rental fund.

| Solid Waste Utility Fund 440 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 161,625 | \$ 142,113 | \$ 142,113 | \$ 217,048 |
| Intergovernmental | 29,257 | 29,100 | 27,519 | 29,100 |
| Charges for Services | 1,738,609 | 1,764,800 | 1,780,700 | 1,771,700 |
| Capital Fees | 3,845 | 2,600 | 3,325 | 1,390 |
| Interest & Other | 4,472 | 4,000 | 8,300 | 4,800 |
| Total Revenues | <u>1,776,183</u> | <u>1,800,500</u> | <u>1,819,844</u> | <u>1,806,990</u> |
| Total Resources | <u>\$ 1,937,808</u> | <u>\$ 1,942,613</u> | <u>\$ 1,961,957</u> | <u>\$ 2,024,038</u> |

| | | | | |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures | | | | |
| Salaries | 278,397 | 248,593 | 254,507 | 272,733 |
| Personnel Benefits | 116,612 | 109,807 | 110,344 | 117,063 |
| Supplies | 26,059 | 22,600 | 22,689 | 25,100 |
| Services/Charges | 190,006 | 203,850 | 194,446 | 199,700 |
| City Taxes | 139,092 | 140,000 | 142,500 | 144,000 |
| Public Utility/B&O/Excise Taxes | 76,186 | 76,500 | 76,500 | 76,500 |
| Tipping Fees | 416,030 | 450,000 | 415,000 | 425,000 |
| Intgov't Services & Taxes | 87,520 | 89,000 | 91,000 | 90,000 |
| Interfund Services | 462,436 | 438,124 | 438,124 | 418,312 |
| Operating Expenditures | <u>1,792,338</u> | <u>1,778,474</u> | <u>1,745,110</u> | <u>1,768,408</u> |
| Loan Repayment-Wastewater 420 | - | - | - | - |
| Total Expenditures | <u>\$ 1,792,338</u> | <u>\$ 1,778,474</u> | <u>\$ 1,745,110</u> | <u>\$ 1,768,408</u> |

| | | | | | Reserve Goal |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| Available | 2,083 | 21,861 | 77,238 | 114,157 | |
| Designated for O&M @ 8% | <u>143,387</u> | <u>142,278</u> | <u>139,609</u> | <u>141,473</u> | <u>141,473</u> |
| Ending Fund Balance | <u>\$ 145,470</u> | <u>\$ 164,139</u> | <u>\$ 216,847</u> | <u>\$ 255,630</u> | <u>\$141,473</u> |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 5.70 | 4.73 | 4.73 | 5.03 |
|--------------------------|------|------|------|------|

| Revenue Bond Fund Fund 455 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|---------------------------------------|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ - | \$ 705,933 | \$ 705,933 | \$ 709,370 |
| Transfer In-Water Fund 410 | 1,394,963 | 725,679 | 725,679 | 720,815 |
| Transfer In-Sewer Fund 420 | 66,037 | 34,354 | 34,354 | 34,123 |
| Interest & Other | - | - | 3,117 | 3,500 |
| Total Revenues | 1,461,000 | 760,033 | 763,150 | 754,938 |
| Total Resources | <u>\$ 1,461,000</u> | <u>\$ 1,465,966</u> | <u>\$ 1,469,083</u> | <u>\$ 1,464,308</u> |

| | | | | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|
| Debt Service | 756,365 | 760,033 | 759,713 | 754,938 |
| Total Expenditures | <u>\$ 756,365</u> | <u>\$ 760,033</u> | <u>\$ 759,713</u> | <u>\$ 754,938</u> |

| | | | | |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Available for Debt Service | 704,635 | 1,933 | 5,370 | 5,370 |
| Restricted for Bond Requirements | | <u>704,000</u> | <u>704,000</u> | <u>704,000</u> |
| Ending Fund Balance | <u>\$ 704,635</u> | <u>\$ 705,933</u> | <u>\$ 709,370</u> | <u>\$ 709,370</u> |

EXPO CENTER

Fund 490

The Expo Center fund provides for all management, maintenance, rentals, and capital improvements to the Enumclaw Expo Center. This includes managing rentals, marketing the center, temporary staff to support events and maintenance of the grounds and buildings. The Expo Center also supports and coordinates two annual events: The Chocolate and Wine Festival and Enumclaw Oktoberfest.

2010 Accomplishments

- Successfully organized the Chocolate and Wine Festival, Spring Fair, Celebrate Homegrown, Oktoberfest and Festival of Crafts.
- Hosted Creation Festival 2010, Olympic Kennel Club, and Scottish Highland Games in addition to numerous smaller events and functions
- Completed significant renovations to the Expo Center buildings and grounds to increase rental revenue
- Developed a site plan for the Expo

2011 Projects

- Concentrate on marketing the Expo Center as a rental facility
- New Roof on the Pete's Pool Fieldhouse
- RV dump Station
- Sewer line extension
- Electrical upgrades
- Paint Buildings



| Enumclaw Expo Center Fund 490 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 1,561,884 | \$ 1,286,919 | \$ 1,286,919 | \$ 973,757 |
| Charges for Services | 7,012 | 176,775 | 144,000 | 72,000 |
| Rentals & Leases (<i>includes interfund</i>) | 180,497 | 302,904 | 288,020 | 285,000 |
| Interest & Other | 25,107 | 26,000 | 5,000 | 5,900 |
| King County Joint Development | 349,875 | 116,930 | 112,449 | 69,000 |
| Total Revenues | <u>562,491</u> | <u>622,609</u> | <u>549,469</u> | <u>431,900</u> |
| Total Resources | <u>\$ 2,124,375</u> | <u>\$ 1,909,528</u> | <u>\$ 1,836,388</u> | <u>\$ 1,405,657</u> |

| | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | |
| Salaries | 165,066 | 204,872 | 250,021 | 199,273 |
| Personnel Benefits | 45,730 | 47,993 | 66,556 | 56,234 |
| Supplies | 39,696 | 40,250 | 58,061 | 32,000 |
| Services/Charges | 284,274 | 272,925 | 275,083 | 210,200 |
| Intergovernmental Services & Taxes | 135 | 3,000 | 100 | 350 |
| Interfund Services | 71,981 | 103,880 | 102,810 | 111,761 |
| Operating Expenditures | <u>606,882</u> | <u>672,920</u> | <u>752,631</u> | <u>609,818</u> |
| Projects & Capital Outlay (<i>detail below</i>) | <u>230,574</u> | <u>66,930</u> | <u>110,000</u> | <u>230,000</u> |
| Total Expenditures | <u>\$ 837,456</u> | <u>\$ 739,850</u> | <u>\$ 862,631</u> | <u>\$ 839,818</u> |

| | | | | |
|----------------------------------|---------------------|---------------------|-------------------|-------------------|
| Available | - | - | | |
| Designated for Future Operations | 630,000 | 600,000 | 427,573 | 180,656 |
| Restricted for Construction | 656,684 | 569,678 | 546,184 | 385,183 |
| Ending Fund Balance | <u>\$ 1,286,919</u> | <u>\$ 1,169,678</u> | <u>\$ 973,757</u> | <u>\$ 565,839</u> |

| Projects & Capital Outlay Detail | | | | |
|---|-------------------|------------------|-------------------|-------------------|
| Expenditures* | | | | |
| Capital Outlay | | | | |
| Animal Rescue Equipment | - | 66,930 | | |
| 492 Expo Fieldhouse Restrooms | - | - | 40,000 | - |
| 493/573 Equestrian/Expo Business Plan | 31,104 | - | - | - |
| 494 Fieldhouse Roof & Fire Alarm | - | - | - | 230,000 |
| 495 Expo Horse Stalls | 147,828 | - | - | - |
| Machinery & Equipment | 51,642 | - | 70,000 | - |
| Total Expenditures | <u>\$ 230,574</u> | <u>\$ 66,930</u> | <u>\$ 110,000</u> | <u>\$ 230,000</u> |

| | | | | |
|--------------------------|------|------|------|------|
| Staffing in FTE's | 1.44 | 2.35 | 2.35 | 2.90 |
|--------------------------|------|------|------|------|

EQUIPMENT RENTAL

Fund 520



The Equipment Rental Division of the Public Works Department rents, maintains and repairs vehicles and equipment for the various departments within the city. Mechanics also service the city's emergency standby generators at the various city facilities and the city's fuel supply contract is also managed by this fund. In addition it maintains a vehicle replacement reserve such that adequate funds are available to purchase a replacement at the end of the vehicle's scheduled life.

The replacement reserve is funded through annual contributions from the various departments based on their vehicles and equipment in service. Financial conditions within the General Fund resulted in the deferral of replacement contributions in 2010. Enterprise fund contributions continue to be made on schedule.

Charges for the operation, maintenance and repair of vehicles occur on a retroactive basis. Charges levied to the various departments for 2011 are based on actual O&M costs for the period of July 2009 through June 2010 and form the fund's revenue. The operating expenditure budget is set to cover anticipated 2011 costs for personnel, training, fuel, repairs and standard maintenance.

Staffing for this fund consists of administration (0.6 FTE) and mechanics (2 FTE).

| Equipment Rental Fund 520 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|--|-------------------------|------------------------|----------------------------|------------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 1,974,008 | \$ 819,173 | \$ 819,173 | \$ 2,275,141 |
| Interfund Services (<i>Detail Below</i>) | 801,061 | 686,270 | 700,545 | 863,873 |
| Interest & Other | 64,827 | 25,001 | 60,105 | 8,000 |
| Total Revenues | 865,888 | 711,271 | 760,650 | 871,873 |
| Loan Repayment-Facilities 535 | - | - | - | - |
| Loan Repayment - 420 Wastewater | - | 1,835,000 | 1,235,000 | 522,750 |
| Transfers In-Funds 160/410/420/430/440 | 66,500 | - | - | - |
| Total Other Sources | 66,500 | 1,835,000 | 1,235,000 | 522,750 |
| Total Resources | \$ 2,906,396 | \$ 3,365,444 | \$ 2,814,823 | \$ 3,669,764 |

| Expenditures | | | | |
|--|------------------|----------------|----------------|----------------|
| Salaries | 151,679 | 166,540 | 165,920 | 168,719 |
| Personnel Benefits | 58,051 | 64,506 | 63,182 | 65,538 |
| Fuel | 105,344 | 125,000 | 129,000 | 130,000 |
| Other Supplies | 145,758 | 121,100 | 106,129 | 118,200 |
| Services/Charges | 46,313 | 55,101 | 35,220 | 53,940 |
| Intgov't Services & Taxes | 1,019 | 1,000 | 2,000 | - |
| Interfund Services & Transfer Out 160 | - | 5,075 | - | - |
| Operating Expenditures | 508,164 | 538,322 | 501,451 | 536,397 |
| Interfund Loan to Wastewater 420 | 1,935,000 | - | - | - |
| Transfer Out Fire | | | | 192,144 |
| Capital Outlay (<i>detail below</i>) | 215,590 | - | 38,058 | - |
| Total Expenditures | 2,658,754 | 538,322 | 539,509 | 728,541 |

| | | | | | Reserve Goal |
|----------------------------|-------------------|---------------------|---------------------|---------------------|-------------------------|
| Available | 161,510 | 2,827,122 | 2,275,314 | 414,842 | - |
| Designated for O&M @ 16% | 86,132 | | | 85,824 | 85,824 |
| Governmental Funds Balance | | | | 781,092 | |
| Enterprise Funds Balance | | | | 1,659,465 | - |
| Ending Fund Balance | \$ 247,642 | \$ 2,827,122 | \$ 2,275,314 | \$ 2,941,223 | \$ 85,824 |

| Projects & Capital Outlay Detail | | | | |
|---|-------------------|-------------|------------------|-------------|
| Expenditures | | | | |
| Police Vehicles & Equipment | 96,838 | - | - | - |
| Public Works Vehicles | | - | - | - |
| Fund 520 Major Equipment | 118,752 | - | 38,058 | - |
| Total Expenditures | \$ 215,590 | \$ - | \$ 38,058 | \$ - |

| | | | | | |
|--------------------------|------|------|------|------|-------|
| Staffing in FTE's | 2.40 | 2.60 | 2.60 | 2.60 | 0.00% |
|--------------------------|------|------|------|------|-------|

2010 Equipment Rental Charge Detail

| Operating Fund Charges* | 09 Actual 2008 | Yr End Est 2009 | Preliminary Budget 2011 | Percentage Op Expd** | Ending Reserves |
|-------------------------------|-------------------|-------------------|-------------------------|----------------------|---------------------|
| Administration | \$ 5,995 | \$ 7,198 | \$ 6,194 | 1.2% | \$ 17,729 |
| Police | 150,668 | 95,843 | 194,524 | 5.4% | \$ 277,955 |
| Community Development | 3,570 | 1,437 | 3,613 | 0.8% | \$ 5,440 |
| Parks | 36,742 | 31,446 | 41,998 | 7.5% | \$ 80,115 |
| Street | 54,371 | 32,562 | 105,364 | 15.8% | \$ 371,396 |
| Cemetery | 7,420 | 8,492 | - | 0.0% | \$ - |
| Fire/EMS | 22,540 | 27,897 | - | 0.0% | \$ - |
| Pool | 834 | - | - | 0.0% | \$ - |
| Senior Center | 12,003 | 13,172 | 14,315 | 5.5% | \$ 28,457 |
| Water | 74,196 | 86,335 | 71,423 | 4.5% | \$ 304,010 |
| Wastewater | 98,899 | 49,959 | 108,805 | 5.8% | \$ 351,310 |
| Gas | 56,292 | 67,464 | 62,491 | 1.4% | \$ 335,251 |
| Solid Waste | 253,397 | 242,171 | 229,797 | 13.0% | \$ 617,822 |
| Stormwater | - | - | - | | |
| Expo Center | 24,134 | 36,569 | 25,349 | 4.2% | \$ 51,072 |
| Total Citywide Charges | \$ 801,061 | \$ 700,545 | \$ 863,873 | | \$ 2,440,557 |

* Charges based on vehicle requirements

** Measures the burden on operating funds and departments

INFORMATION SERVICES DIVISION

Fund 530



The Information Services Division is responsible for the design, procurement, implementation, and support of the City of Enumclaw's information technology infrastructure and end user computing environment. Through cost effective, centralized management of all IT resources, the Information Services Division coordinates strategic technology direction, develops common standards and architectures and provides enterprise grade solutions to help each department efficiently deliver public services.

2010 Accomplishments

- Replacement of the police department email server, the fire department application server and the installation of an interim CAD/RMS server.
- Completed the installation of a new 16 camera digital surveillance system in the jail.
- Cabling and infrastructure installation for the wastewater treatment plant was completed.
- New gigabit POE switches were installed in city hall, the police department, and the golf course along with wireless access points in several city buildings.
- New infrastructure was installed connecting the golf course to our city network and the parks, pool and golf course were switched to a new point of sale and scheduling system.
- The city hall network rack was replaced and the police department racks and network infrastructure were expanded to accommodate the new E911 system.

2011 Projects

- Focus on decreasing the cost of delivering services to the public through the efficient procurement, delivery and use of IT resources.
- Procurement and installation of a new CAD/RMS system for police and fire.
- Relocation of the city firewall to a new enterprise grade hardware platform.
- Replacement of the parks/expo file server.
- Moving the golf course point of sale and scheduling system to a dedicated server to increase the speed of processing transactions.
- Installing a new email archival system.
- Replacement of the court and meeting recording system.
- Moving GIS application to a shared platform.
- Continue the process of upgrading our network switches and access points.
- Replacement of the police department copier.
- Completing the rollout of the new patrol e-ticketing system.



| Information Services Fund 530 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|-----------------------------------|-------------------|-------------------|--------------------|-------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 143,940 | \$ 83,739 | \$ 83,739 | \$ 61,777 |
| Interfund Services (Detail Below) | 312,678 | 222,634 | 222,634 | 246,296 |
| Interest & Other | 1,520 | 1,000 | 300 | 25,350 |
| Transfer In | | 250,000 | | 250,000 |
| Intergovernmental | 26,395 | 24,492 | 30,000 | 30,000 |
| Total Revenues | 340,593 | 498,126 | 252,934 | 551,646 |
| Total Resources | \$ 484,533 | \$ 581,865 | \$ 336,673 | \$ 613,423 |

| | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | |
| Salaries | 68,766 | 77,809 | 74,901 | 75,916 |
| Personnel Benefits | 27,031 | 28,017 | 27,569 | 30,099 |
| Supplies | 95,356 | 84,150 | 82,250 | 67,200 |
| Services/Charges | 61,089 | 67,275 | 62,306 | 84,675 |
| Transfers Out | 86,549 | - | - | - |
| Operating Expenditures | 338,791 | 257,251 | 247,026 | 257,890 |
| Capital Outlay | 59,632 | 277,870 | 27,870 | 276,670 |
| Total Expenditures | \$ 398,423 | \$ 535,121 | \$ 274,896 | \$ 534,560 |

| | | | | | Reserve Goal |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Available | 31,903 | 16,744 | 22,253 | 24,614 | - |
| Designated for O&M @ 16% | 54,207 | 30,000 | 39,524 | 68,000 | 41,262 |
| Ending Fund Balance | \$ 86,110 | \$ 46,744 | \$ 61,777 | \$ 78,863 | \$ 41,262 |

| | | | | | |
|--------------------------|------|------|------|------|-------|
| Staffing in FTE's | 1.00 | 1.00 | 1.00 | 1.00 | 0.00% |
|--------------------------|------|------|------|------|-------|

2011 Information Services Charge Detail

| Operating Fund Charges* | Actual 2009 | Yr End Est 2010 | Preliminary Budget 2011 | Percentage Op Expd** | Ending Reserves |
|-------------------------------|-------------------|--------------------|----------------------------|-------------------------|--------------------|
| Municipal Court | 8,792 | 5,458 | 6,947 | 2.8% | |
| Administration | 27,338 | 19,019 | 17,570 | 7.1% | |
| Finance | 19,701 | 13,933 | 10,640 | 4.3% | |
| Police | 85,799 | 60,943 | 49,016 | 19.9% | |
| Community Development | 15,337 | 11,329 | 12,413 | 5.0% | |
| Parks | 11,391 | 7,969 | 8,956 | 3.6% | |
| Civil Service | - | 2,894 | 3,172 | 1.3% | |
| Street | 8,535 | 6,222 | 7,540 | 3.1% | |
| Library | 36,386 | 19,143 | 19,457 | 7.9% | |
| Cemetery | 5,032 | - | - | 0.0% | |
| Fire/EMS | 27,659 | 19,226 | 18,481 | 7.5% | |
| Arts | 4,974 | - | 3,994 | 1.6% | |
| Pool | 12,899 | 7,525 | 9,956 | 4.0% | |
| Youth Center/Senior Center | 19,894 | 6,284 | 6,166 | 2.5% | |
| Golf Course | - | 2,894 | 6,182 | 2.5% | |
| Water | 6,506 | 7,918 | 9,281 | 3.8% | |
| Wastewater | 5,002 | 6,471 | 20,262 | 8.2% | |
| Natural Gas | 6,883 | 10,853 | 18,587 | 7.5% | |
| Solid Waste | 5,002 | 4,403 | 5,458 | 2.2% | |
| Expo Center | 5,548 | 5,075 | 6,027 | 2.4% | |
| Equipment Rental | - | 5,075 | 6,190 | 2.5% | |
| Total Citywide Charges | \$ 312,678 | \$ 222,634 | \$ 246,296 | 100.0% | |

* Charges based on technology usage

** Measures the burden on operating funds and departments

FACILITIES MAINTENANCE

Fund 535

The Facilities Maintenance Division of the Public Works Department provides janitorial and minor building maintenance services for certain city buildings. Janitorial service is contracted and building maintenance provided with city forces for the following buildings:

- City Hall
- Library
- Police Station
- Stevenson-Yerxa
- Shops
- Senior/Youth Center
- Public restroom



This fund also distributes the cost of the city's general liability and property insurance amongst the various departmental funds. Buildings not listed above such as the pool, wastewater treatment plant, fire station and Expo Center provide janitorial and building maintenance with either their own staff or use contractors as necessary.

The staffing for this fund consists of a maintenance worker (1 FTE) and administration (0.32 FTE).

| Facilities Fund 535 | Actuals 2009 | Budget 2010 | Yr End Est 2010 | Budget 2011 |
|-----------------------------------|---------------------|---------------------|---------------------|-------------------|
| Revenues | | | | |
| Beginning Fund Balance | \$ 376,214 | \$ 458,691 | \$ 458,691 | \$ 501,280 |
| Interfund Services (Detail Below) | 654,232 | 583,265 | 583,265 | 463,124 |
| Interest & Other | 4,705 | 4,000 | 2,000 | 1,500 |
| Total Revenues | 658,937 | 587,265 | 585,265 | 464,624 |
| Total Resources | <u>\$ 1,035,151</u> | <u>\$ 1,045,956</u> | <u>\$ 1,043,956</u> | <u>\$ 965,904</u> |

| | | | | |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenditures | | | | |
| Salaries | 62,410 | 71,660 | 71,145 | 71,977 |
| Personnel Benefits | 21,781 | 23,795 | 22,983 | 23,374 |
| Supplies | 26,771 | 19,200 | 16,100 | 17,600 |
| Insurance Services | 305,090 | 335,375 | 334,483 | 350,000 |
| Services/Charges* | 156,319 | 122,200 | 93,410 | 105,950 |
| Intgov't Services & Taxes | 4,372 | 6,139 | 4,555 | 3,000 |
| Operating Expenditures | 576,743 | 578,369 | 542,676 | 571,901 |
| Loan Repayment-Equipment Rental 520 | - | - | - | - |
| Projects & Capital Outlay* | - | - | - | - |
| Total Expenditures | <u>\$ 576,743</u> | <u>\$ 578,369</u> | <u>\$ 542,676</u> | <u>\$ 571,901</u> |

| | | | | | Reserve Goal |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Available | 66,129 | 75,048 | 114,452 | 2,499 | - |
| Designated for O&M @ 16% | 92,279 | 92,539 | 86,828 | 91,504 | 91,504 |
| Designated for Risk Management | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Ending Fund Balance | <u>\$ 458,408</u> | <u>\$ 467,587</u> | <u>\$ 501,280</u> | <u>\$ 394,003</u> | <u>\$ 391,504</u> |

| | | | | | |
|--------------------------|------|------|------|------|-------|
| Staffing in FTE's | 1.22 | 1.32 | 1.32 | 1.32 | 0.00% |
|--------------------------|------|------|------|------|-------|

2009 Facilities Charge Detail

| Operating Fund Charges* | Actual 2009 | Yr End Est 2010 | Preliminary Budget 2011 | Percentage Op Expd** |
|-------------------------------|-------------------|--------------------|----------------------------|-------------------------|
| Municipal Court | \$ 11,745 | \$ 10,506 | \$ 8,109 | 2.0% |
| Administration | 22,756 | 21,036 | 16,373 | 3.3% |
| Finance | 42,710 | 38,204 | 29,487 | 4.4% |
| Police | 120,981 | 105,650 | 86,156 | 2.4% |
| Community Development | 26,531 | 23,538 | 14,635 | 3.1% |
| Parks | 14,128 | 13,961 | 10,249 | 1.8% |
| Street | 15,080 | 22,111 | 10,917 | 1.6% |
| Library | 92,016 | 84,188 | 60,210 | 14.3% |
| Cemetery | 4,825 | - | - | 0.0% |
| Fire | 20,973 | 17,260 | 27,136 | 1.3% |
| Arts | 1,920 | - | 906 | |
| Pool | 10,733 | 9,452 | 5,725 | 1.5% |
| Property Management | - | 7,309 | 431 | 0.7% |
| Youth Center/Senior Center | 76,022 | 68,748 | 45,234 | 17.2% |
| Golf Course | 2,930 | 2,744 | 5,659 | 1.0% |
| Water | 51,577 | 46,312 | 33,503 | 2.1% |
| Wastewater | 84,489 | 66,155 | 47,643 | 2.6% |
| Natural Gas | 23,587 | 20,237 | 19,821 | 0.5% |
| Solid Waste | 25,284 | 20,533 | 16,559 | 0.9% |
| Expo Center | 5,945 | 5,321 | 24,371 | 4.0% |
| Total Citywide Charges | <u>\$ 654,232</u> | <u>\$ 583,265</u> | <u>\$ 463,124</u> | |

Short-term debt

The City obtained a short-term, three year bond anticipation note (BAN) in 2008 in lieu of issuing a Revenue Bond (due to a slow- down in the bond market conditions). The financing was needed to complete the Wastewater Treatment Plant expansion project. The City plans to issue a Revenue Bond by the end of 2010 to pay off the BAN.

| Debt | Beginning Balance | Issue | Redeemed | Ending Balance |
|-----------|-------------------|-----------|----------|----------------|
| 2,614,000 | 2,614,000 | 2,972,000 | - | 5,586,000 |

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% | \$ 480,072 |
| 2005 LTGO Gas | Business-type | 08/01/05 | 08/01/15 | 3.50% | \$ 965,000 |
| Total general obligation bonds | | | | | \$ 1,445,072 |

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.

Government loan debt currently outstanding

| 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% | \$ 22,997 |
| Roosevelt Ave PWTF loan | Governmental activities | 11/11/96 | 07/01/16 | 1.00% | 215,471 |
| Water – Waterline Replace PWTF loan | Business-type activities | 04/22/98 | 07/01/18 | 1.00% | 3,391,086 |
| Water – Y Bar S Acquisition | Business-type activities | 10/01/09 | 10/01/29 | 1.50% | 657,223 |
| Sewer – State Ecology loan | Business-type activities | 02/06/98 | 12/31/11 | 3.50% | 62,703 |
| Sewer – Expansion PWTF loan | Business-type activities | 09/15/03 | 09/18/23 | 0.50% | 20,420,582 |
| Total other general obligation debt | | | | | \$ 24,770,062 |

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% | \$ 37,000 |
| LID 101 Warner Avenue | Governmental activities | 02/01/06 | 01/01/18 | 4.20% | 162,435 |
| Total special assessment debt | | | | | \$ 199,435 |

Capital Lease

The City has entered into a lease agreement for financing a forklift. The lease agreement qualifies as a capital lease for accounting purposes, therefore, has been recorded at present value of its future lease payments as of the inception date.

| Asset | Governmental activities | Year ending December 31 | Governmental activities | | |
|--------------------------|-------------------------|-------------------------|-------------------------|----------|--------------------|
| | | | Principal | Interest | Total requirements |
| Forklift | 10,508.85 | 2010 | 3,671 | 241 | 3,912 |
| Less | 788.16 | 2011 | | | 1,304 |
| Accumulated Depreciation | | | | | |
| Total | 9,702.69 | | | | |
| Total | | | \$ 4,955 | \$ 260 | \$ 5,216 |

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% | \$ 5,125,000 |
| Total special assessment debt | | | | | \$ 5,125,000 |

**Computation Of Legal Debt Margin
For The Year Ended December 31, 2009**

| | | |
|---|-------------------------|----------------------|
| Total Assessed Value | \$ 1,107,305,527 | |
| Allowable General Purpose Indebtedness (Legal Limit 2.5% Of Taxable Property Value) | | <u>\$ 26,202,397</u> |
| A. General Purpose Indebtedness Without A Vote (Legal Limit 1.5%) | <u>15,721,438</u> | |
| Indebtedness (Liabilities): | | |
| GO Bonds | 1,632,529 | |
| Others | - | |
| Less Assets Available | <u>111,128</u> | |
| Indebtedness Incurred - Section A | <u>1,540,773</u> | |
| Indebtedness Margin - Section A | <u>14,180,665</u> | |
| B. Capital Lease Without A Vote (Legal Limit 1.5%) | <u>15,721,438</u> | |
| Capital Leases Payable | - | |
| Less Assets Available | <u>-</u> | |
| Indebtedness Incurred - Section B | <u>-</u> | |
| Indebtedness Margin - Section B | <u>15,721,438</u> | |
| C. General Purpose Indebtedness With A Vote (Legal Limit 2.5%) | <u>26,202,397</u> | |
| Indebtedness (Liabilities): | | |
| GO Bonds | - | |
| Others | - | |
| Less Assets Available | <u>-</u> | |
| Indebtedness Incurred - Section C | <u>-</u> | |
| Indebtedness Margin - Section C | <u>26,092,678</u> | |
| Less: Indebtedness Incurred - General Purposes | | <u>1,650,492</u> |
| Margin of Indebtedness Available - General Purposes | | <u>24,551,905</u> |
| Allowable Indebtedness For Utility Purposes With 3/5 Vote (Legal Limit 2.5%) | | <u>26,202,397</u> |
| Allowable Indebtedness For Open Space And Parks Facilities With 3/5 Vote (Legal Limit 2.5%) | | <u>26,202,397</u> |
| Total Indebtedness Allowable (Legal Limit 7.5%) | | <u>78,607,190</u> |
| Less: Indebtedness Incurred - General Purposes | | <u>1,650,492</u> |
| Margin of Indebtedness Available | | <u>\$ 76,956,699</u> |

CITY OF ENUMCLAW
2011-2015 Capital Improvement Program

| | Project Number | Project Title | 2010 | 2010 YE Status | 2011 | 2012 | 2013 | 2014 | 2015 | 2010-2015 Total | 2011 Funding Sources | | | | |
|-------------------------|-------------------------------------|---|------------|----------------|-----------|-----------|--------|------|--------|-----------------|----------------------|------------|-----------|-----------------|----------|
| | | | | | | | | | | | Current Revenue | Reserve | Debt | External Source | |
| Admin | | Mitel Phone System Replacement-City Hall | | | | 31,792 | | | | 31,792 | 31,792 | | | | |
| | | Mitel Phone System Replacement-Police | | | | 20,000 | | | | 20,000 | | | | | |
| | | Mitel Phone System Replacement-PW | | | | | | | | - | | | | | |
| | | Total Administration | \$ - | | \$ - | \$ 51,792 | \$ - | \$ - | \$ - | \$ - | \$ 51,792 | \$ 31,792 | \$ - | \$ - | \$ - |
| Finance & DP | | City Server Replacement | | | | | 20,000 | | | 20,000 | | | | | |
| | | Mapping Plotter Replacement | | | | 25,000 | | | | 25,000 | | | | | |
| | | Library Copier | 5,000 | Complete | | | | | | - | | | | | |
| | | PD Copier | 7,500 | Carry-over | 6,000 | | | | | 6,000 | 6,000 | | | | |
| | | Email Archiving | 10,670 | Carry-over | 10,670 | | | | | 10,670 | 10,670 | | | | |
| | | Fire Dept. Application Server Replacement | 5,000 | Complete | | | | | | - | | | | | |
| | | CAD/RMS Police Dispatch Replacement | 250,000 | Carry-over | 250,000 | | | | | 250,000 | | 250,000 | | | |
| | | ECTV Hardware Upgrades | | | 10,000 | | 50,000 | | | 60,000 | | | | 10,000 | |
| | | Equipment replacement | | | - | | | | | - | | | | | |
| | | Software replacement | 4,500 | Complete | | | | | | - | | | | | |
| | | Incode Server Replacement | | | | | 10,000 | | | 10,000 | | | | | |
| | Total Finance & DP | \$ 282,670 | | \$ 276,670 | \$ 25,000 | \$ 80,000 | \$ - | \$ - | \$ - | \$ 381,670 | \$ 16,670 | \$ 250,000 | \$ - | \$ 10,000 | |
| Human Services | | Senior Center | | | | | | | | | | | | | |
| | | Upgrade Facility Exterior | | | | 50,000 | | | | 50,000 | | | | | |
| | | Library | | | | | | | | | | | | | |
| | | Automatic door sensor upgrade | | | | 2,800 | | | | 2,800 | | | | | |
| | | RFID project | 1,235 | Complete | | | | | | - | | | | | |
| | | Fire alarm upgrade | | | | 6,100 | | | | 6,100 | | | | | |
| | | Intrusion alarm upgrade | | | | 1,100 | | | | 1,100 | | | | | |
| | | Reupholster library furniture | 2,000 | Carry-over | | | | | | - | | | | | |
| | | Total Library | \$ 3,235 | | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ - |
| | | Library Grounds | | | | | | | | | | | | | |
| | Irrigation | | | | 10,000 | | | | 10,000 | | | | | | |
| | Landscape | | | | 10,000 | | | | 10,000 | | | | | | |
| | Total Library Grounds | \$ - | | \$ - | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | |
| | Total Human Services | \$ 3,235 | | \$ - | \$ 80,000 | \$ - | \$ - | \$ - | \$ - | \$ 80,000 | \$ - | \$ - | \$ - | \$ - | |
| Community Dev | | Community Development | | | | | | | | | | | | | |
| | 482 | Wayfinding Signs (Fund 001) | 121,512 | Carry-over | 10,000 | | | | | 10,000 | | 10,000 | | | |
| | 557 | Newuakum Creek (Fund 158) | 20,000 | Carry-over | 15,948 | | | | | 15,948 | | 15,948 | | | |
| | 559 | Shoreline Master Program (Fund 001) | 37,000 | Carry-over | 6,100 | | | | | 6,100 | | | | 6,100 | |
| | | Historic District (Fund 001) | | | - | | | | | - | | 10,000 | | | |
| | | Marketing Campaign (Fund 001) | | | 10,000 | | | | | 10,000 | | 10,000 | | | |
| | | Total Community Development | \$ 178,512 | | \$ 42,048 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 42,048 | \$ - | \$ 45,948 | \$ - | \$ 6,100 |
| | | Visitor Center | 75,000 | On-going | 319,500 | | | | | 319,500 | | 319,500 | | | |
| | Total CD with Visitor Center | \$ 253,512 | | \$ 361,548 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 361,548 | \$ - | \$ 365,448 | \$ - | \$ 6,100 | |
| | Fund 170 Aquatic Center F | | | | | | | | | | | | | | |
| | Interior Lighting - Conservation | 11,500 | Complete | | | | | | - | | | | | | |
| | Slide | | | | 90,000 | | | | 90,000 | | | | | | |
| | VGB Drain Gate | 7,500 | Complete | | | | | | - | | | | | | |
| | Roof Replace | 65,000 | Complete | | | | | | - | | | | | | |

| | Project Number | Project Title | 2010 | 2010 YE Status | 2011 | 2012 | 2013 | 2014 | 2015 | 2010-2015 Total | Current Revenue | Reserve | Debt | External Source |
|-----------------------|------------------------------------|---|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Parks | | Pool Cover | 15,000 | Complete | | | | | | - | | | | |
| | | Total Aquatic Center Facility Repairs | \$ 99,000 | | \$ - | \$ 90,000 | \$ - | \$ - | \$ - | \$ 90,000 | \$ - | \$ - | \$ - | \$ - |
| | | Fund 490 Expo Center | | | | | | | | | | | | |
| | | Fieldhouse roof | | | 230,000 | | | | | 230,000 | | 161,000 | | 69,000 |
| | | RV Dump Station | | | | 140,000 | | | | | | | | |
| | | Fieldhouse kitchen remodel | | | | 50,000 | | | | 50,000 | | | | |
| | | Total Expo Center | \$ - | | \$ 230,000 | \$ 190,000 | \$ - | \$ - | \$ - | \$ 280,000 | \$ - | \$ 161,000 | \$ - | \$ 69,000 |
| | | Fund 190 Golf Course | | | | | | | | | | | | |
| | | #2 Tee Irrigation | 15,000 | | | | | | | - | | | | |
| | | Driving Range | | | | | 250,000 | | | 250,000 | | | | |
| | Capital Lease of Equipment | 65,000 | | 65,000 | 65,000 | 65,000 | 65,000 | | 260,000 | 65,000 | | | | |
| | Club House | 40,000 | Complete | | | | | | - | | | | | |
| | Total Golf Course | \$ 120,000 | | \$ 65,000 | \$ 65,000 | \$ 315,000 | \$ 65,000 | \$ - | \$ 510,000 | \$ 65,000 | \$ - | \$ - | \$ - | |
| | Trails Programs | | | | | | | | | | | | | |
| | Total Trails Programs | \$ - | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | Total Parks | \$ 219,000 | | \$ 295,000 | \$ 345,000 | \$ 315,000 | \$ 65,000 | \$ - | \$ 880,000 | \$ 65,000 | \$ 161,000 | \$ - | \$ 69,000 | |
| Police | | Update Dispatch Records Mgt System | | | | | | | | - | | | | |
| | | JAG grant equipment | 9,999 | Complete | | | | | | - | | | | |
| | | Patrol Video over IP Pole Camera | | NA | 9,400 | | | | | 9,400 | 9,400 | | | |
| | Total Police Department | \$ 9,999 | | \$ 9,400 | \$ - | \$ - | \$ - | \$ - | \$ 9,400 | \$ 9,400 | \$ - | \$ - | \$ - | |
| Fire | | Three Thermal Imaging Cameras | 8,200 | Complete | | | | | | - | | | | |
| | | Station #1 Soffit Repair and Replacement | 17,400 | Complete | | | | | | - | | | | |
| | | Station #1 Bay #6 Exhaust Extractor | 15,000 | Complete | | | | | | - | | | | |
| | | Forcible Entry Prop | | NA | 8,000 | | | | | 8,000 | | | | |
| | Total Fire Department | \$ 40,600 | | \$ 8,000 | \$ - | \$ - | \$ - | \$ - | \$ 8,000 | \$ - | \$ - | \$ - | \$ - | |
| Street/Transp | 700 | Pavement Management | 300,000 | Complete | 200,000 | 300,000 | 300,000 | | | 800,000 | | 300,000 | | |
| | | Stormwater Phase II (pay back interfund loan) | | | | | - | | | - | | | | |
| | 659 | 410 Corridor Study | | | | | | | | - | | | | |
| | 707 | Garrett St - SR 164 to Battersby Ave | | | | | | | | - | | | | |
| | 707 | Garrett St - SR 164 to Battersby Ave | | | 2,243,484 | | | | | 2,243,484 | | 467,227 | 1,776,257 | |
| | | Warner Ave - Beringer St to Blake St Improvements/2006 Comp Water System Plan | | | | 1,329,000 | 112,800 | | | 1,441,800 | | | | |
| | | SR Channelization Improvements | | | 194,219 | 897,781 | | | | 1,092,000 | | 281,050 | 810,950 | |
| | Total Street/Transportation | \$ 300,000 | | \$ 2,637,703 | \$ 3,026,781 | \$ 912,800 | \$ - | \$ - | \$ 6,577,284 | \$ - | \$ 1,048,277 | \$ - | \$ 2,587,207 | |
| Utilities | | Watercross project | | | | | | | | - | | | | |
| | | YbarS LID | | Complete | | | | | | - | | | | |
| | 710 | 710 Update Facilities Plan (Fund 420) | | | 150,000 | | | | | 150,000 | | | | |
| | 720 | City Reservoir (Fund 410) | | | | 250,000 | | | | | | | | |
| | 717 | 717 Monroe-Wells Haz Pipe replace(Fund 430) | | | 300,000 | | | | | 300,000 | | | | |
| | Gas Machinery | | | | | | | | - | | | | | |
| | Total Utilities | \$ - | | \$ 450,000 | \$ 250,000 | \$ - | \$ - | \$ - | \$ 450,000 | \$ - | \$ - | \$ - | \$ - | |
| Total Projects | | | \$ 1,109,016 | | \$ 4,038,321 | \$ 3,778,573 | \$ 1,307,800 | \$ 65,000 | \$ - | \$ 8,799,694 | \$ 122,862 | \$ 1,824,725 | \$ - | \$ 2,672,307 |

Agency Funding History and Requests for 2011

| | 2007 Funded | 2008 Funded | 2009 Funded | 2010 Funded | 2011 Agency Requests | 2011 HSAB Recommendations | 2011 Adopted Budget |
|------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------------|----------------------------------|----------------------------|
| Community Development | | | | | | | |
| Chamber of Commerce | 28,317 | 29,932 | 25,000 | 12,500 | 27,500 | N/A | In-Kind |
| Greenriver CC | - | 15,000 | 5,000 | 5,000 | 15,000 | N/A | - |
| Stars & Stripes (ECEP) | 7,500 | 8,500 | 5,000 | - | - | N/A | - |
| Enumclaw Rotary | - | 2,000 | 2,000 | - | - | N/A | - |
| Human Services | | | | | | | |
| Auburn Youth Services | 72,100 | 72,100 | 72,100 | 50,100 | 72,100 | 61,100 | 15,000 |
| KCSARC | 8,000 | 8,000 | 5,000 | 4,000 | 8,000 | 4,000 | 1,000 |
| Plateau Outreach | 12,000 | 12,000 | 17,000 | 20,000 | 17,000 | 17,000 | 15,000 |
| YWCA | 3,000 | 3,500 | 2,000 | 2,000 | 6,000 | 4,000 | 1,000 |
| K.I.D.S. Base | | | 5,000 | | | | |
| | | | | | | | |
| | | | | | | | |
| Total Funding | \$130,917 | \$151,032 | \$138,100 | \$93,600 | \$145,600 | \$86,100 | \$32,000 |

2011 Position Control and Salary Ranges

| Position | 2011 Staff Budget | 2010 Staff Budget | 2009 Staff Budget | 2008 Staff Budget | 2007 Staff Budget | FTE Changes | Salary Range | |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|--------------|----------|
| | | | | | | | Minimum | Maximum |
| <u>GENERAL FUND</u> | | | | | | | | |
| Council | | | | | | | | |
| City Council (elected, part-time) | 7.0000 | 7.0000 | 7.0000 | 7.000 | 7.000 | - | 325 | 325 |
| Council Total | 7.0000 | 7.0000 | 7.0000 | 7.000 | 7.000 | - | | |
| Judicial | | | | | | | | |
| Judicial (contract) | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | | 3,121 |
| City /Prosecuting Attorney (contract) | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | | 15,877 |
| Public Defender (contract) | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | | 6,071 |
| Court Administrator | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 3,960 | 5,819 |
| Court Clerk I | | - | - | - | - | - | 2,486 | 3,307 |
| Court Clerk II | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 3,093 | 4,080 |
| Bailiff | 0.2000 | 0.2000 | 0.2000 | 0.200 | 0.200 | - | | 18.27/hr |
| Judicial Total | 5.2000 | 5.2000 | 5.2000 | 5.200 | 5.200 | - | | |
| Administration | | | | | | | | |
| Mayor (elected, part-time) | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | | 1,000 |
| City Administrator | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 7,367 | 10,825 |
| City Clerk | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 4,868 | 7,153 |
| Civil Service (part-time) | 0.1000 | 0.1000 | 0.1200 | 0.100 | 0.100 | - | | 500 |
| Media Services Manager | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 3,066 | 4,505 |
| Department Secretary | 0.5000 | 0.2500 | 1.0000 | 1.000 | 0.500 | 0.250 | 2,946 | 4,329 |
| Administration Total | 4.6000 | 4.3500 | 5.1200 | 5.100 | 4.600 | 0.250 | | |
| Finance | | | | | | | | |
| Finance Director | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 6,045 | 8,882 |
| HR Analyst | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 4,590 | 6,744 |
| Accounting Technician III | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 3,393 | 4,422 |
| Accounting Technician/Payroll | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 3,311 | 4,865 |
| Accounting Technician II | 2.0000 | 2.0000 | 3.0000 | 3.000 | 3.000 | - | 2,965 | 3,952 |
| Administrative Clerk II | 1.0000 | 1.0000 | 1.0000 | 1.000 | - | - | 2,718 | 3,636 |
| Finance Total | 7.0000 | 7.0000 | 8.0000 | 8.000 | 7.000 | - | | |
| Police | | | | | | | | |
| Chief | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 6,224 | 9,145 |
| Lieutenant | 2.0000 | 2.0000 | 2.0000 | 2.000 | 2.000 | - | 5,242 | 7,703 |
| Sergeant | 3.0000 | 3.0000 | 3.0000 | 3.000 | 3.000 | - | 5,060 | 6,459 |
| Officers | 9.0000 | 9.0000 | 9.0000 | 10.000 | 10.000 | - | 4,385 | 5,597 |
| Detective | 2.0000 | 2.0000 | 2.0000 | 2.000 | 2.000 | - | 4,385 | 5,597 |
| Jail Sergeant | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 4,156 | 5,305 |
| Communications Supervisor | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 3,841 | 4,903 |
| Corrections Officer/Jailer | 5.0000 | 5.0000 | 5.0000 | 5.000 | 4.000 | - | 3,513 | 4,484 |
| Records Specialist | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 3,374 | 4,306 |
| Communication Officer/Dispatcher | 5.0000 | 5.0000 | 5.0000 | 5.000 | 5.000 | - | 3,292 | 4,202 |
| Police Total | 30.0000 | 30.0000 | 30.0000 | 31.000 | 30.000 | - | | |
| Community Development | | | | | | | | |
| Community Development Director | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 5,475 | 8,045 |
| Building Official | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 4,410 | 6,480 |
| Building Inspector (contract) | | - | - | 0.500 | 0.500 | - | - | - |
| Assistant Planner | 1.5900 | 1.5900 | 2.0000 | 2.000 | 2.000 | - | 3,842 | 5,645 |
| Permit Technician | | - | - | 0.500 | - | - | 3,128 | 4,596 |
| Office Assistant | 0.2000 | 0.2000 | 0.2000 | 0.200 | 0.200 | - | 2,190 | 2,913 |
| Department Secretary | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 2,946 | 4,329 |
| Community Development Total | 4.7900 | 4.7900 | 5.2000 | 6.200 | 5.700 | - | | |
| Parks | | | | | | | | |
| Parks & Recreation Director | | 0.7000 | 0.8000 | 0.800 | 0.900 | (0.700) | 5,475 | 8,045 |
| Parks Facility Manager | 0.3000 | 0.2500 | - | 0.250 | 0.500 | 0.050 | 3,960 | 5,819 |
| Parks Maintenance Worker | 0.3500 | - | 1.0000 | 1.000 | 1.000 | 0.350 | 2,965 | 3,952 |
| Recreation Supervisor | 1.0000 | 0.7500 | 1.0000 | 1.000 | 1.000 | 0.250 | 3,960 | 5,819 |
| Administrative Assistant | | - | 0.7500 | 0.750 | - | - | - | - |
| Department Secretary | 0.7500 | 1.0000 | - | - | 1.000 | (0.250) | 2,965 | 3,952 |
| Maintenance Worker | | - | 0.3300 | 0.330 | 0.330 | - | 2,965 | 3,952 |
| Parks Total | 2.4000 | 2.7000 | 3.8800 | 4.130 | 4.730 | (0.300) | | |
| TOTAL GENERAL FUND | 60.990 | 61.040 | 64.400 | 66.630 | 64.230 | (0.050) | | |

2011 Position Control and Salary Ranges

| Position | 2011 Staff Budget | 2010 Staff Budget | 2009 Staff Budget | 2008 Staff Budget | 2007 Staff Budget | FTE Changes | Salary Range | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|--------------|---------|
| | | | | | | | Minimum | Maximum |
| <u>SPECIAL REVENUE FUNDS</u> | | | | | | | | |
| Street | | | | | | | | |
| Public Works Director | 0.1500 | 0.1500 | 0.1500 | 0.100 | 0.100 | - | 6,473 | 9,511 |
| Operations Manager | 0.2500 | 0.2500 | 0.3000 | 0.200 | 0.200 | - | 5,017 | 7,372 |
| Senior Engineering Tech | 0.1000 | 0.1000 | 0.2000 | - | - | - | 4,199 | 6,170 |
| Construction Inspector | | | 0.2500 | 1.000 | 1.000 | - | 3,842 | 5,645 |
| Utility Engineer | | | - | - | - | - | - | - |
| Civil Engineer I, Transportation | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 4,727 | 6,946 |
| Asst City Engineer | | | - | - | - | - | - | - |
| Administrative Assistant | 0.0500 | 0.0500 | 0.1000 | 0.080 | 0.080 | - | 3,191 | 4,689 |
| Line Maintenance Lead | 0.5000 | 0.5000 | - | - | - | - | 3,756 | 4,604 |
| Line Maintenance Worker | 0.5000 | 0.5000 | - | 1.000 | 1.000 | - | 3,080 | 4,108 |
| Street Worker | 1.0000 | 1.0000 | 2.0000 | 1.950 | 0.700 | - | 2,965 | 3,952 |
| Mtnc Worker/Rover | 0.1000 | - | - | 0.200 | 0.450 | 0.100 | 2,965 | 3,952 |
| Office Assistant | 0.1000 | 0.1000 | 0.0500 | 0.100 | 0.050 | - | 2,190 | 2,913 |
| Department Secretary | 0.0200 | 0.0200 | 0.1000 | 0.080 | 0.080 | - | 2,965 | 3,952 |
| Street Total | 3.7700 | 3.6700 | 4.1500 | 5.710 | 4.660 | 0.100 | | |
| Library | | | | | | | | |
| Community Services Director | 0.9000 | 0.9000 | 0.9000 | 0.900 | 0.900 | - | 4,649 | 6,830 |
| Computer Technician | 0.9000 | 0.9000 | 1.0000 | 1.000 | 1.000 | - | 3,393 | 4,422 |
| Library Technician I | 1.8000 | 1.8000 | 2.0000 | 2.000 | 2.000 | - | 2,578 | 3,426 |
| Library Clerk | - | 0.4000 | 1.5000 | 1.500 | 1.500 | (0.400) | 2,255 | 3,002 |
| Library Jr Clerk | 0.5500 | 1.3500 | 0.4500 | 0.450 | 0.450 | (0.800) | 1,901 | 2,536 |
| Library Page | - | 0.6000 | 0.6000 | 0.600 | 0.600 | (0.600) | | 8.55/hr |
| Library Total | 4.1500 | 5.9500 | 6.4500 | 6.450 | 6.450 | (1.800) | | |
| Cemetery - Cultural Services | | | | | | | | |
| Parks & Recreation Director | | - | 0.0500 | 0.050 | 0.050 | - | - | - |
| Cemetery Manager | | - | - | - | 0.500 | - | - | - |
| Maintenance Supervisor | | - | - | 0.750 | - | - | - | - |
| Maintenance Lead | | - | 1.0000 | 1.000 | 1.000 | - | - | - |
| Administrative Assistant | | - | 0.2500 | 0.250 | - | - | - | - |
| Cemetery Total | - | - | 1.3000 | 2.050 | 1.550 | - | | |
| Fire & EMS Departments | | | | | | | | |
| Chief | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 6,944 | 10,203 |
| Shift Captains | 3.0000 | 3.0000 | 3.0000 | 2.000 | 2.000 | - | 6,387 | 7,041 |
| Fire Fighters | 6.0000 | 6.0000 | 6.0000 | 4.000 | 4.000 | - | 4,767 | 6,084 |
| Administrative Assistant | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 3,191 | 4,689 |
| Office Assistant | 0.5000 | 0.5000 | 0.5000 | 0.500 | 0.500 | - | 2,190 | 2,913 |
| Fire & EMS Total | 11.5000 | 11.5000 | 11.5000 | 8.500 | 8.500 | - | | |
| Arts - Cultural Services | | | | | | | | |
| Arts Coordinator | 0.3400 | 0.3400 | 1.0000 | 1.000 | 1.000 | - | 4,199 | 6,170 |
| Arts Total | 0.3400 | 0.3400 | 1.0000 | 1.000 | 1.000 | - | | |
| Pool - Cultural Services | | | | | | | | |
| Parks & Recreation Director | | 0.1000 | 0.0500 | 0.050 | 0.050 | (0.100) | 5,475 | 8,045 |
| Recreation Supervisor | | 0.2500 | - | - | - | (0.250) | 3,960 | 5,819 |
| Aquatics Coordinator | 0.6000 | 1.0000 | 1.0000 | 1.000 | 1.000 | (0.400) | 3,447 | 5,065 |
| Aquatics & Rec. Assistant | | - | - | 1.000 | 1.000 | - | 2,700 | 3,967 |
| Maintenance Worker | 0.1500 | - | 0.3300 | 0.330 | 0.670 | 0.150 | 2,965 | 3,952 |
| Pool Totals | 0.7500 | 1.3500 | 1.3800 | 2.380 | 2.720 | (0.600) | | |
| Senior Center - Community Services | | | | | | | | |
| Community Services Director | 0.1000 | 0.1000 | 0.1000 | 0.100 | 0.100 | - | 4,649 | 6,830 |
| Senior Center Manager | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 3,893 | 5,720 |
| Van Driver | 0.4700 | 0.4700 | 0.5700 | 0.570 | 0.570 | - | 2,190 | 2,913 |
| Recreation Program Asst. | 0.7500 | 0.7500 | 1.0000 | 1.000 | 0.800 | - | 2,718 | 3,306 |
| Office Assistant | 0.4000 | 0.4000 | 0.5000 | 0.500 | 0.500 | - | 2,190 | 2,913 |
| Senior Center Total | 2.7200 | 2.7200 | 3.1700 | 3.170 | 2.970 | - | | |

2011 Position Control and Salary Ranges

| Position | 2011 Staff | 2010 Staff | 2009 Staff | 2008 Staff | 2007 Staff | FTE Changes | Salary Range | |
|--|---------------|---------------|----------------|---------------|---------------|----------------|--------------|---------|
| | Budget | Budget | Budget | Budget | Budget | | Minimum | Maximum |
| Golf Course - Cultural Services | | | | | | | | |
| Parks & Recreation Director | | 0.1000 | - | - | - | (0.100) | 5,475 | 8,045 |
| Golf Course Coordinator | 1.0000 | 0.5000 | - | - | - | 0.500 | 3,447 | 5,065 |
| Aquatics Coordinator | 0.4000 | | - | - | - | 0.400 | 3,447 | 5,065 |
| Parks Facility Mgr | 0.4000 | | - | - | - | 0.400 | 3,960 | 5,819 |
| Mtnc Worker/Rover | 0.0500 | | | | | 0.050 | 2,965 | 3,952 |
| GC Worker Lead | 1.0000 | 1.0000 | - | - | - | - | 3,538 | 4,350 |
| Golf Course Total | 2.8500 | 1.6000 | - | - | - | 1.2500 | | |
| TOTAL SPECIAL REVENUE FUNDS | 26.080 | 27.130 | 28.950 | 29.260 | 27.850 | (1.050) | | |
| ENTERPRISE FUNDS | | | | | | | | |
| Water Utility | | | | | | | | |
| Public Works Director | 0.2000 | 0.2000 | 0.1500 | 0.250 | 0.250 | - | 6,473 | 9,511 |
| Operations Manager | | - | 0.0500 | 0.100 | 0.100 | - | 5,017 | 7,372 |
| Water/Sewer Superintendent | | - | 0.5000 | 0.500 | 0.500 | - | 4,459 | 6,552 |
| Assistant Engineer | | - | 1.0000 | 1.000 | 1.000 | - | 4,795 | 7,046 |
| Civil Engineer III | 1.0000 | 1.0000 | - | - | - | - | 5,065 | 7,442 |
| Senior Engineer Tech | 0.3000 | 0.3000 | 0.2000 | 1.000 | 1.000 | - | 4,199 | 6,170 |
| Mtnc Worker Rover | 0.2000 | - | - | - | - | 0.200 | 2,965 | 3,952 |
| Construction Inspector | | - | 0.2500 | - | - | - | 3,842 | 5,645 |
| Water Worker | 2.0000 | 2.0000 | 2.0000 | 2.000 | 2.000 | - | 3,306 | 4,436 |
| Lead Water Worker | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 4,018 | 4,922 |
| Administrative Assistant | 0.2500 | 0.2500 | 0.1500 | 0.200 | 0.200 | - | 3,191 | 4,689 |
| Meter Reader | 2.0000 | 2.0000 | 2.0000 | 2.000 | 2.000 | - | 2,965 | 3,952 |
| Office Assistant | 0.1500 | 0.1500 | 0.1500 | 0.400 | 0.250 | - | 2,190 | 2,913 |
| Department Secretary | 0.1000 | 0.1000 | 0.1500 | 0.200 | 0.200 | - | 2,965 | 3,952 |
| Water Utility Total | 7.2000 | 7.0000 | 7.6000 | 8.650 | 8.500 | 0.200 | | |
| Wastewater Utility | | | | | | | | |
| Public Works Director | 0.2000 | 0.2000 | 0.3000 | 0.250 | 0.250 | - | 6,473 | 9,511 |
| Operations Manager | 0.2500 | 0.2500 | 0.1000 | 0.100 | 0.100 | - | 5,017 | 7,372 |
| Water/Sewer Superintendent | | - | 0.5000 | 0.500 | 0.500 | - | 4,459 | 6,552 |
| Mtnc Worker/Rover | 0.1000 | - | - | - | - | 0.100 | 2,965 | 3,952 |
| Civil Engineer III | 1.0000 | 1.0000 | 1.0000 | - | - | - | 5,065 | 7,442 |
| Wastewater Supervisor | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 4,546 | 5,567 |
| Senior Engineering Technician | 0.3000 | 0.3000 | 0.4000 | 1.000 | 1.000 | - | 4,199 | 6,170 |
| Utility Engineer | | - | 1.0000 | 1.000 | 1.000 | - | - | - |
| Construction Inspector | | - | 0.5000 | - | - | - | 3,842 | 5,645 |
| Line Maintenance Lead | 0.5000 | 0.5000 | 1.0000 | 1.000 | 1.000 | - | 3,756 | 4,604 |
| Line Maintenance Worker | 0.5000 | 0.5000 | 1.0000 | - | - | - | 3,080 | 4,108 |
| Wastewater Operator | 2.0000 | 2.0000 | 2.0000 | 2.000 | 2.000 | - | 3,306 | 4,436 |
| Wastewater Lead | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 4,018 | 4,922 |
| Administrative Assistant | 0.0500 | 0.0500 | 0.3000 | 0.100 | 0.100 | - | 3,191 | 4,689 |
| Office Assistant | 0.1500 | 0.1500 | 0.2000 | 0.400 | 0.250 | - | 2,190 | 2,913 |
| Department Secretary | 0.0500 | 0.0500 | 0.3000 | 0.100 | 0.100 | - | 2,965 | 3,952 |
| Wastewater Utility Total | 7.1000 | 7.0000 | 10.6000 | 8.450 | 8.300 | 0.100 | | |
| Natural Gas Utility | | | | | | | | |
| Public Works Director | 0.2000 | 0.2000 | 0.1800 | 0.250 | 0.250 | - | 6,473 | 9,511 |
| Operations Manager | | - | 0.0500 | 0.200 | 0.200 | - | 5,017 | 7,372 |
| Engineer | | - | - | - | - | - | - | - |
| Assistant Engineer | | - | - | - | - | - | - | - |
| Gas Utility Manager | 1.0000 | 1.0000 | 1.0000 | - | - | - | 5,645 | 8,295 |
| Gas Supervisor | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 4,378 | 5,366 |
| Senior Engineering Technician | 0.3000 | 0.3000 | 0.2000 | - | - | - | 4,199 | 6,170 |
| Utility Engineer | | - | - | 1.000 | 1.000 | - | 4,615 | 6,780 |
| Mtnc Worker/Rover | 0.2000 | - | - | - | - | 0.200 | 2,965 | 3,952 |
| Lead Gas Worker | | 1.0000 | 1.0000 | 1.000 | 1.000 | (1.000) | 4,212 | 5,165 |
| Gas Tech | 1.0000 | | | | | 1.000 | 3,818 | 4,989 |
| Gas Worker | 3.0000 | 3.0000 | 3.0000 | 3.000 | 3.000 | - | 3,647 | 4,778 |
| Administrative Assistant | 0.2500 | 0.2500 | 0.1500 | 0.200 | 0.200 | - | 3,191 | 4,689 |
| Meter Reader | | - | - | - | - | - | 2,965 | 3,952 |
| Office Assistant | 0.1000 | 0.1000 | 0.1000 | 0.400 | 0.250 | - | 2,190 | 2,913 |
| Department Secretary | 0.3300 | 0.3300 | 0.1500 | 0.200 | 0.200 | - | 2,965 | 3,952 |
| Natural Gas Utility Total | 7.3800 | 7.1800 | 6.8300 | 7.250 | 7.100 | 0.200 | | |

2011 Position Control and Salary Ranges

| Position | 2011 Staff Budget | 2010 Staff Budget | 2009 Staff Budget | 2008 Staff Budget | 2007 Staff Budget | FTE Changes | Salary Range | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|--------------|---------|
| | | | | | | | Minimum | Maximum |
| Solid Waste Utility | | | | | | | | |
| Public Works Director | 0.1000 | 0.1000 | 0.1000 | 0.080 | 0.080 | - | 6,473 | 9,511 |
| Operations Manager | 0.2500 | 0.2500 | 0.3500 | 0.250 | 0.250 | - | 5,017 | 7,372 |
| Solid Waste Lead | | - | - | 1.000 | 1.000 | - | 3,619 | 4,432 |
| Administrative Assistant | 0.0500 | 0.0500 | 0.1000 | 0.200 | 0.200 | - | 3,191 | 4,689 |
| Solid Waste Worker | 4.0000 | 4.0000 | 5.0000 | 4.000 | 4.000 | - | 3,160 | 4,212 |
| Mtnce Worker/ Rover | 0.3000 | | | | | 0.300 | 2,965 | 3,952 |
| Department Secretary | 0.3300 | 0.3300 | 0.1500 | 0.200 | 0.200 | - | 2,965 | 3,952 |
| Solid Waste Utility Total | 5.0300 | 4.7300 | 5.7000 | 5.730 | 5.730 | 0.300 | | |
| NW 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 | 1.000 | 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 Workers | 0.8000 | | | | | 0.800 | 2,363 | 3,145 |
| NW Expo Center Total | 2.9000 | 2.3500 | 1.4400 | 1.440 | 1.000 | 0.550 | | |
| TOTAL ENTERPRISE FUNDS | 29.610 | 28.260 | 32.170 | 31.520 | 30.630 | 1.350 | | |
| <u>INTERNAL SERVICE FUNDS</u> | | | | | | | | |
| Equipment Rental | | | | | | | | |
| Public Works Director | 0.1000 | 0.1000 | 0.1000 | 0.050 | 0.050 | - | 6,473 | 9,511 |
| Operations Manager | 0.1000 | 0.1000 | 0.0500 | 0.050 | 0.050 | - | 5,017 | 7,372 |
| Mechanic Supervisor | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 4,546 | 5,567 |
| Mechanic | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 3,714 | 4,982 |
| Administrative Assistant | 0.2500 | 0.2500 | 0.1500 | 0.200 | 0.200 | - | 3,191 | 4,689 |
| Department Secretary | 0.1500 | 0.1500 | 0.1000 | 0.200 | 0.200 | - | 2,965 | 3,952 |
| Equipment Rental Total | 2.6000 | 2.6000 | 2.4000 | 2.500 | 2.500 | - | | |
| Information Services | | | | | | | | |
| Manager of Information Services | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | 4,325 | 6,355 |
| Information Services Total | 1.0000 | 1.0000 | 1.0000 | 1.000 | 1.000 | - | | |
| Facilities Fund | | | | | | | | |
| Public Works Director | 0.0500 | 0.0500 | 0.0200 | 0.020 | 0.020 | - | 6,473 | 9,511 |
| Operations Manager | 0.1500 | 0.1500 | 0.1000 | 0.100 | 0.100 | - | 5,017 | 7,372 |
| Administrative Assistant | 0.1000 | 0.1000 | 0.0500 | 0.020 | 0.020 | - | 3,191 | 4,689 |
| Street Worker Lead | | - | - | 0.050 | 0.050 | - | 3,756 | 4,604 |
| Facilities Maintenance Worker | 1.0000 | 1.0000 | 1.0000 | 0.800 | 0.800 | - | 2,965 | 3,952 |
| Department Secretary | 0.0200 | 0.0200 | 0.0500 | 0.020 | 0.020 | - | 2,965 | 3,952 |
| Custodian | | - | - | 2.000 | 2.000 | - | 2,363 | 3,145 |
| Facilities Fund Total | 1.3200 | 1.3200 | 1.2200 | 3.010 | 3.010 | - | | |
| TOTAL INTERNAL SERVICE FUNDS | 4.920 | 4.920 | 4.620 | 6.510 | 6.510 | - | | |
| TOTAL ALL FUNDS | 121.600 | 121.350 | 130.140 | 133.920 | 129.220 | 0.250 | | |

| Summary by Type | 2011 Staff Budget | 2010 Staff Budget | 2009 Staff Budget | 2008 Staff Budget | 2007 Staff Budget | FTE changes | Current Budget Year |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|------------------------|
| | | | | | | | as Percentage of Total |
| General Administrative & Elected | 18.600 | 18.350 | 20.120 | 20.100 | 18.600 | (1.770) | 15.1% |
| Judicial | 5.200 | 5.200 | 5.200 | 5.200 | 5.200 | - | 4.3% |
| Police | 30.000 | 30.000 | 30.000 | 31.000 | 30.000 | - | 24.7% |
| Fire & EMS Departments | 11.500 | 11.500 | 11.500 | 8.500 | 8.500 | - | 9.5% |
| Parks, Recreation, Cultural Services | 9.240 | 8.340 | 9.000 | 11.000 | 11.000 | (0.660) | 6.9% |
| Library/Community Service | 6.870 | 8.670 | 9.620 | 9.620 | 9.420 | (0.950) | 7.1% |
| Planning & Community Development | 4.790 | 4.790 | 5.200 | 6.200 | 5.700 | (0.410) | 3.9% |
| Utilities & Street | 30.480 | 29.580 | 34.880 | 35.790 | 34.290 | (5.300) | 24.4% |
| Equip Rental/Data Processing/Facilities | 4.920 | 4.920 | 4.620 | 6.510 | 6.510 | 0.300 | 4.1% |
| | 121.600 | 121.350 | 130.140 | 133.920 | 129.220 | (8.790) | 100.0% |

Miscellaneous Statistical Data

As of 12/31/09 (unless otherwise noted)

Type of Government

Mayor - Council

Organization Structure

Legislative

1 Mayor

7 Council members

Executive

1 Administrator

Administrative

7 Department Directors

Corporate Information

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

Location and Area

Enumclaw is located in the southeast portion of King County on a plateau of agricultural and forested land nestled against the Cascade foothills and serving as the "Gateway to Mt. Rainier." The City encompasses an area of 4.74 square miles. The City is located outside the major urban area of Puget Sound, but close enough to enjoy urban amenities and a rural lifestyle. It is intersected by three State Transportation Routes, SR169, SR164, and SR410; and enjoys close access and proximity to a variety of recreational opportunities and pursuits.

Population, Registered Voters and Employment Within City Limits

Population of 11,460, of which 5,978 are registered voters. Approximately 5,377 people are employed in Enumclaw.

Employee Representation

The Police Guild represents uniformed police and dispatchers. The International Association of Firefighters represents full-time firefighters. AFSCME represents outside workers, equipment shop mechanics, library and specific other clerical staff.

Recreational Facilities (City-Owned)

15 Developed and semi-developed parks covering 50.6 acres

3 Undeveloped parks and natural areas covering 64 acres

12 Ball fields

4 Tennis courts

1 Recreation/Senior Center

1 Youth Center

1 Concession/Restroom Building at Boise Creek Park

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

Miscellaneous Statistical Data
As of 12/31/09 (unless otherwise noted)

Other City-Owned Facilities

- 1 City Hall
- 1 Library Building
- 1 Stevenson-Yerxa Building – Community Development / Public Works Administration
- 1 Public Works Maintenance Shop & Facility
- 1 Police Station/Dispatch
- 1 Fire Station manned 24 hrs daily by 9 paid firefighters/EMT's
- 1 Rescue I headquarters (old City Shop)
- 1 Cemetery (26 acres)
- 1 Wastewater Treatment Plant
- 1 Retail Building located at 1429 Cole Street
- 1 Retail Building located at 1421 Cole Street
- 1 Downtown Public Restroom Building
- 1 18-Hole golf course covering 196 acres
- 1 Public Swimming Pool
- 1 Multi-use Trail (1.1 miles)

Public Education (as of Oct 1st, 2010)

| | |
|--|--------------|
| 1 Muckleshoot Tribal school..... | 352 |
| 5 Elementary schools with enrollment of..... | 1,741 |
| 2 Middle schools with enrollment of..... | 1,001 |
| 1 High school with enrollment of..... | <u>1,373</u> |
| Total Enrollment..... | 4,467 |

- 256 Full-time and part-time certified teachers and administrators
- 277 Full-time and part-time classified employees

Local Taxes on Business

| | |
|---|---------------------------|
| Local Sales Tax..... | 2.1% (collected by State) |
| Franchise Tax - Cable TV Fees..... | 5.0% |
| Utility Taxes: | |
| Electric & Telephone..... | 6.0% |
| Natural Gas..... | 4.0% |
| Water, Wastewater, & Solid Waste..... | 8.0% |
| Gambling (Bingo/Raffles)..... | 10.0% |
| Punchboards/Pull tabs (Commercial)..... | 5.0% |
| Leasehold Excise..... | 12.84% |
| Real Estate Excise Tax..... | 0.5% |

Miscellaneous Statistical Data
As of 12/31/09 (unless otherwise noted)

| City Government Enterprises | Customers | Service |
|------------------------------------|------------------|---------------------|
| Natural Gas Utility | 4,106 | 469,704 MMBtu |
| Wastewater Utility | 3,378 | 444 Million gallons |
| Solid Waste Utility | 3,464 | 4,406 Tons |
| Water Utility | 5,603 | 652 Million gallons |

| | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Business Registrations | 520 | 513 | 492 | 519 | 525 | 534 |

| Police: | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Offenses: | | | | | | | | | |
| Aggravated Assault | 3 | 5 | 3 | 3 | 0 | 0 | 1 | 0 | 5 |
| Arson | 2 | 1 | 7 | 2 | 7 | 15 | 13 | 3 | 2 |
| Auto Theft | 65 | 73 | 76 | 104 | 80 | 60 | 39 | 27 | 12 |
| Burglary | 45 | 44 | 56 | 58 | 72 | 51 | 44 | 40 | 42 |
| Homicide | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rape | 1 | 3 | 4 | 4 | 4 | 4 | 2 | 2 | 3 |
| Robbery | 1 | 6 | 0 | 1 | 3 | 0 | 2 | 1 | 1 |
| Theft | 404 | 327 | 304 | 309 | 254 | 241 | 231 | 220 | 219 |
| Judicial System Filings: | | | | | | | | | |
| Infractions/Parking | 975 | 855 | 937 | 789 | 538 | 853 | 1405 | 1180 | 1190 |
| Citations | 623 | 715 | 662 | 622 | 387 | 468 | 601 | 723 | 724 |
| Jail Facility: 25 bed City jail rated as a 1 year detention facility; \$85/day fee | | | | | | | | | |

| Fire/EMS | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Fire Responses: | 396 | 373 | 420 | 391 | 351 | 390 | 294 | 326 | 328 |
| Aid/EMS Responses: | 1226 | 1254 | 1241 | 1328 | 1401 | 1231 | 1260 | 1396 | 1418 |
| Rescue 1 Responses:** | 20 | 32 | 22 | 28 | 19 | 22 | 20 | 26 | 7 |
| Service Calls: | 152 | 152 | 122 | 114 | 49 | 52 | 124 | 100 | 122 |

***Rescue 1 generally provides emergency rescue service outside of the Fire District and includes river and mountain rescue operations. EMS provides emergency medical services normally within the Fire District.*

Building Related Permits and Values (In Million \$)

| | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Building Permits: | 21 | 29 | 24 | 21 | 14 | 14 | 27 | 33 | 13 | 12 |
| Estimated Value: | 4.3 | 5.9 | 5.8 | 3.8 | 3.1 | 3.9 | 4.8 | 12.5 | 12.5 | 14.8 |
| Building Related Permits: | 200 | 252 | 186 | 207 | 194 | 219 | 246 | 229 | 235 | 238 |
| Estimated Value: | 3.0 | 2.7 | 6.9 | 3.7 | 2.6 | 4.8 | 10.1 | 31.2 | 3.1 | 2.6 |

Miscellaneous Statistical Data

As of 12/31/09 (unless otherwise noted)

Taxable Retail Sales (In Million \$)

| | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Retail Sales: | 213.9 | 194.1 | 203.6 | 194.7 | 203.2 | 214.5 | 222.2 | 239.4 | 240.5 | 217.0 |
| Real Estate Transactions: | | | | | | | | | | |
| Transactions: | 260 | 322 | 302 | 514 | 361 | 516 | 415 | 422 | 176 | 321 |
| Sales Volume: | 43.2 | 54.7 | 51.0 | 40.2 | 72.1 | 87.8 | 74.5 | 75.7 | 47.3 | 62.9 |

Miscellaneous Other

| Library: | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> * | <u>2004</u> ** | <u>2005</u> ** | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|----------------------|-------------|-------------|-------------|---------------|----------------|----------------|-------------|-------------|-------------|-------------|
| Circulation (1,000s) | 187.9 | 180.2 | 187.5 | 164.2 | 162.0 | 157.0 | 153.4 | 147.6 | 162.3 | 173.5 |
| Borrowers | 12,917 | 13,195 | 13,783 | 15,204 | 14,847 | 14,952 | 15,975 | 13,278 | 13,187 | 14,335 |
| Volumes | 53,755 | 54,774 | 55,973 | 59,948 | 62,650 | 63,728 | 65,336 | 65,890 | 64,882 | 61,724 |

*Since 2003 the Library has been closed on Fridays

**In 2004 & 2005 the Satterberg grant allowed the library to be open on Sundays

Assessed Valuation:

Total 2010 Estimated Assessed Valuation (AV)\$1,032,704,335

Glossary of Budget Terms

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

- Accrual Basis** The accrual basis of accounting is used in proprietary (enterprise and internal service) and non-expendable trust funds. Under it, transactions are recognized when incurred. "When" cash is received or disbursed is not a determining factor.
- Annual Operating Budgeted Funds** Funds that have their budgeted appropriations lapse at the end of the fiscal year.
- Appropriation** An authorization made by the City Council that permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period, though multi-year appropriations can be established for capital project and other special purpose funds. Multi-year appropriation authority remains in effect until the amount appropriated has been totally expended or until the fund, program, or project is closed because its assigned 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.

Glossary of Budget Terms continued

- Budget** A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.
- Budget Amendment** A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at the fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120). The City Administrator is authorized to make budget amendments between organizations of the same fund, as long as there is no change in the total budget for that fund.
- Budget Calendar** The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.
- C.D.B.G.** Community Development Block Grant – King County 2006 and after.
- Capital** Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A fixed asset is a tangible object of a long-term character that will continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. A capital asset must exceed \$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.
- Capital Facilities Plan** 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.

Glossary of Budget Terms continued

| | |
|------------------------------------|--|
| Capital Improvement Program | A plan for capital expenditures to be incurred each year over a period of five or more future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures. |
| Contingency | A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists. |
| Councilmatic Bonds | 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. |
| Debt Service | Payment of interest and repayment of principal to holders of the City's debt instruments. |
| Department | An organizational unit with a common purpose. A department can encompass more than one fund. Departments can be further segregated into Divisions. |
| Depreciation | (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period. |
| Expenditures/ Expenses | Where accounts are kept on the modified accrual 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. |
| Fund | An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. |

Glossary of Budget Terms continued

- 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. |