



2010 Adopted Budget

For The Fiscal Year January 1, 2010 Through December 31, 2010

*Prepared By
Finance Department*



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



Budget Team

Dianne Nelson, Finance Director

Stephanie McKenzie, Assistant Finance Director

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City website: www.cityofenumclaw.net

CITY OF ENUMCLAW, WASHINGTON

2010 ADOPTED BUDGET

CITY OF ENUMCLAW, WASHINGTON

2010

ADOPTED BUDGET

Mayor

Liz Reynolds

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CITY OF ENUMCLAW MISSION STATEMENT

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



Enumclaw, with Mt Peak and Mt Rainier in the background

JOHN G. WISE
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December 31, 2009

Honorable City Council and
Citizens of the City of Enumclaw:

Introduction

I am presenting to you the 2010 Adopted Budget. This budget is built on the concepts of no new taxes or charges, maintaining solid support for core services, and maintaining a portion of all current City services. In 2009, we have seen a continued decline in sales tax coupled with a steady decline in consumer spending, including fees for services, real estate excise tax, and permit processing.

With the continuation of the stunning collapse of the national economy, and with Enumclaw now in its full grasp with no clear end in sight, it is time to take a new direction with the 2010 budget. This direction will take leadership, but will provide for a sustainable financial plan going forward in these economic times. In order to set the City on this course, the Council will have to wrestle with and make many difficult decisions. However, these decisions must be made in order to reduce overall organizational expenses to keep them in line with our continuing decline in revenues.

The 2010 Adopted Budget is the Mayor's recommended budget for the coming year and constitutes his recommendations for spending in all areas, operations, capital, and establishment of reserves. The budget process is an evolving process and may require changes by the Mayor or Council at any time until the budget is finalized. Updated information from the Finance Department may be provided to Council and changes may occur upon Council direction and approval.

Situated in a pastoral rural setting near the rugged beauty of Mt. Rainer, the citizens of Enumclaw enjoy a very high quality of life. The City of Enumclaw has long been a full service organization providing for basic general governmental services and utility services, as well as parks, recreation and cultural services. In recent years, the City has added the Enumclaw Golf Course, Pool, and Expo Center to its host of operations.

2010 Preliminary Budget Summary

In 2010, we have taken drastic steps to reduce expenditures in order to maintain a stable financial position. The 2010 Adopted budget has been developed by keeping a close eye on the ever changing, mostly downward, economy. With anticipated shortfalls in sales tax and other revenue areas, the 2010 Adopted Budget has been balanced using a combination of staff and program cuts, position freezes, and reserves.

The overall 2010 Adopted Budget is down \$22,113,638, or 32%, from the 2009 Adopted budget, generally as a result of the completion of the wastewater treatment plant. Also of note, is the proposed reduction of nearly \$1.2 million, or 10%, in the general fund budget and \$777,200, or 6%, in the special revenue funds that is principally the result of reductions in personnel hours, positions, and projects. This is explained more in detail later in the message.

2010 Totals by Fund Type

	Budget 2009	Yr End Est. 2009	Budget 2010
General Fund	10,751,467	10,727,574	9,954,246
Special Revenue	9,927,770	10,722,718	10,337,939
Debt & Trust	1,015,654	994,455	920,191
Construction	6,044,543	666,579	345,474
Enterprise	37,307,322	29,692,160	21,017,293
Internal Service	3,805,637	5,880,175	4,163,612
Total	68,852,393	58,683,661	46,738,755

Overall, taxes including sales tax, property tax and utility tax, are estimated to decrease slightly - from \$6.704 million in the 2009 budget, to \$6.405 million in the 2010 budget. Although sales tax from the new hospital is estimated at nearly \$600,000, these dollars have not been added into revenue assumptions because the timeframe is unknown for receiving them and because they are one time monies. In 2010, we will begin collecting a new lodging tax, estimated at \$10,000; however, we will not begin to expense against these dollars until we have accumulated them.

City Wide Revenues

	Budget 2009	Yr End Est. 2009	Budget 2010
Beginning Reserves	21,500,875	14,326,529	10,674,551
Taxes	6,704,073	6,742,694	6,405,680
Licenses & Permits	363,000	292,239	297,600
Intergovernmental	7,328,806	3,574,634	2,337,140
Charges For Services	16,453,227	15,698,450	19,115,650
Fines	182,500	209,471	157,000
Miscellaneous	1,244,926	707,942	420,919
Transfers In	3,852,166	6,684,970	3,798,387
Other Financing Sources	5,226,748	10,397,110	3,531,829
Total	62,856,321	58,634,039	46,738,756

Other than salaries and benefits reductions, ending reserves are down, 8%, as a result of spending decisions and projects.

City Wide Expenditures

Summary	Budget 2009	Yr End Est. 2009	Budget 2010
Salaries & Benefits	10,940,833	10,810,311	11,028,433
Supplies	5,030,213	4,947,551	4,792,271
Services	3,797,677	3,312,698	3,662,032
Inter Govt. Services	2,302,640	3,973,317	2,127,336
Interfund Services	2,946,610	3,085,280	2,626,276
Capital & Projects	17,946,576	10,635,826	1,674,358
Debt Service	3,664,398	4,686,165	5,231,182
Transfers Out	3,267,766	5,424,376	3,798,386
Ending Reserve	12,959,607	12,013,018	11,798,482
Total	\$62,856,321	\$58,888,542	\$46,738,756

The General Fund

The Adopted General Fund Budget for 2010 is \$9,954,246, a decrease of 7% from the 2009 budget. Tax revenue is projected to be down by 3% when measured against the 2009 budget. We do anticipate up to an additional \$150,000 in sales tax revenue by year end from hospital construction and cash for clunkers but have not included these dollars in the year-end figures because we do not know the exact timing or amounts spent. Building and planning permit dollars continue to fall short of the mark and we do not expect them to pick up until such time as the economy improves.

General Fund

	Budget 2009	Yr End Est. 2009	Budget 2010
Beginning Reserves	1,360,079	1,360,079	1,112,431
Taxes	6,319,773	6,083,773	6,117,159
Licenses & Permits	377,100	290,400	295,600
Intergovernmental	437,260	484,415	529,128
Charges For Services	1,627,531	1,571,585	1,548,501
Fines	144,900	148,321	145,300
Miscellaneous	116,275	101,097	51,173
Transfers In	368,549	687,904	154,954
Fund Total	10,751,467	10,727,574	9,954,246

The City operates four utility funds; Water, Wastewater, Natural Gas and Solid Waste. A 10% rate increase takes effect January 1, 2010 for the water fund. The natural gas utility had a 5% decrease effective 11/1/2009. There is no increase in solid waste anticipated during 2010. In 2009, the Public Works department, using a combination of grants and City funds, began work on a storm water utility plan. The creation of this utility would provide much needed funds for storm water system maintenance and supplant current street fund contributions that are covering storm water. However,

as a result of the current economic crises, we cannot recommend moving forward with a new tax at this time.

Operating Funds Significant Adjustments

Unfortunately, as general fund revenues drop and expenses climb, to reach a budget that the General fund can afford going forward will require a significant reduction in expenses and an infusion of revenue until the economic climate improves. The following revenue impacts have been made:

Direct the revenue generated from fund 180 back to the general fund.	\$119,221
Suspend contributions to the equipment replacement fund.	\$144,759
Suspend purchases of new vehicles for the general fund.	
Reduce contribution to the pool from \$180K to \$120K.	<u>\$60,000</u>
Total:	\$323,980

The following position reductions have also been implemented:

Position #	Title	Action	Total Salary & Benefits	Fund
Eliminated Full Time Positions				
3210-002	Accounting Tech III	Retirement	77,675	General Fund
6111-001	Parks Maintenance Worker	ROF*	62,425	General Fund
9250-002	Civil Engineer	ROF*	107,304	General Fund
9280-001	Construction Inspector	Retirement	83,850	GF/Utilities
9410-001	Water/Sewer Superintendent	ROF*	96,895	Utilities
*ROF=Reduction in Force				
Full Time Positions Reduced to Part Time				
5110-002	Assistant Planner	ROF*	34,803	General Fund
2110-003	Admin. Department Secretary	ROF*	39,555	General Fund
7200-003	Library Tech I	Part-time	30,821	General Fund
7300-001	Library Clerk from .45 to .30	Part-time	2,794	General Fund
6300-001	Cultural Prog Manager to .34	Part-time	36,973	General Fund
7710-001	Senior Ctr. Rec Program Asst.	Part-time	15,284	General Fund
Total			\$588,378	

These position changes are necessary to reduce cost to the general fund and the Water Utility. In addition, non-union employees will not receive a COLA in 2010 and will be required to take five furlough days. Union employees will receive a 2.5% COLA by contract and will not take furlough days.

Outside Agency Support

Funding is again provided for private non-profit service agencies; although levels have been reduced from prior years. The following chart has outside agency funding for 2010 as well as their requested amounts and the amounts recommended by the Human Service Advisory Board:

Agency Funding History and Requests for 2010							
	2006 Funded	2007 Funded	2008 Funded	2009 Funded	2010 Requests	HSAB	2010 Draft Budget
Community Development							
Chamber of Commerce	27,382	28,317	29,932	25,000	29,070	N/A	12,500
Greenriver CC	-	-	15,000	5,000	15,000	N/A	5,000
Stars & Stripes (ECEP)	2,000	7,500	8,500	5,000	7,500	N/A	-
Enumclaw Rotary	-	-	2,000	2,000	5,550	N/A	-
Human Services							
Auburn Youth Services	70,000	72,100	72,100	72,100	72,100	72,100	50,100
KCSARC	4,000	8,000	8,000	5,000	8,000	5,000	4,000
Plateau Outreach	10,000	12,000	12,000	17,000	17,000	20,000	20,000
YWCA	4,000	3,000	3,500	2,000	10,000	5,000	2,000
Community Acc. Board**	690	1,000	3,000	700	700	700	700
K.I.D.S. Base				5,000	5,000	-	-
Total Funding	\$118,072	\$131,917	\$154,032	\$138,800	\$169,920	\$102,800	\$94,300

Alternatives to City Run Operations:

There are several opportunities to save direct cost and future inflationary cost by looking to other alternatives to City run operations. The following are examples where I believe we are no longer competitive or can no longer bear the expense of operation without subsidizing the expenditure.

Cemetery Operation: Over the last several budgets we have trimmed expenses in the fund to meet the continued reduction in generated revenue. The City has signed a contract with Weeks Funeral to operate and maintain the Cemetery at no cost to the City in 2010. This is a viable alternative to the City operating and maintaining the facility. However, the City would retain ownership.

Library Operations: The City has a long history of owning, operating, and maintaining its Library and should be proud of the product and service this operation has afforded the citizens. However, we have monitored the costs of our Library against those of the County system which, through an annexation into the County system, could takeover and operate our Library. The chart below shows that the operation of our Library under County operation would be \$173,267 less than the cost in the 2010 Adopted budget.

Library Costs & Levy Rates per Thousand Assessed Value

	2007						Projected	
	2007	2008	2009	2010	2011	2012	2013	
City's Assessed Value	\$ 935,277,696	\$ 1,048,095,873	\$ 1,166,443,585	\$ 1,054,067,694	\$ 1,062,799,944	\$ 1,078,799,944	\$ 1,103,799,944	
City Library Support	\$ 540,000	\$ 540,000	\$ 631,000	\$ 640,000	\$ 659,200	\$ 678,976	\$ 699,345	
City Cost per AV/thou	\$ 0.57737	\$ 0.51522	\$ 0.54096	\$ 0.60717	\$ 0.62025	\$ 0.62938	\$ 0.63358	
County Library Levy	\$ 0.43295	\$ 0.39186	\$ 0.36118	\$ 0.36479	\$ 0.36844	\$ 0.37212	\$ 0.37585	
Bond Excess Levy	0.07800	0.07800	0.07800	0.07800	0.07800	0.07800	0.07800	
Total Co. Library Levy	\$ 0.51095	\$ 0.46986	\$ 0.43918	\$ 0.44279	\$ 0.44644	\$ 0.45012	\$ 0.45385	
County Cost per City's AV	\$ 477,880	\$ 492,458	\$ 512,279	\$ 466,733	\$ 474,476	\$ 485,594	\$ 500,954	
City/County Difference	\$ 62,120	\$ 47,542	\$ 118,721	\$ 173,267	\$ 184,724	\$ 193,382	\$ 198,391	

Based on these numbers, we need to explore the option of a County run Library during 2010.

Fire Department: As the Fire Department continues to evolve into a full time career fire fighter operation from its roots as a volunteer department the costs of operation continue to skyrocket along with the need to add additional full time fire fighters. By moving to a full time department, the overtime costs of the department are also increasing due to the response of fulltime fire fighters during the day to support calls versus volunteers.

The alternative to a City operation is annexing the City into Fire District 28 and moving to a Fire District operation under their management. The Chart below looks at the cost of the Fire Department in terms of property tax which is where the Fire District generates their revenue from. In order to provide the voters with an incentive to annex to the Fire District, the City would have to offer some or all of the equivalent property tax back to the citizens. This would not necessarily reduce budget costs in the current year but would stop inflationary costs going forward. Based on this information, we need to explore the option of having the Fire District run our Fire Department during 2010.

Fire Department Cost in Property Tax Dollars

	2005	2006	2007	2008	2009	2010
City's Assessed Value	\$ 812,349,842	\$ 850,604,531	\$ 935,277,696	\$ 1,048,095,873	\$ 1,166,443,585	\$ 1,054,067,694
City Subsidy	\$ 420,068	\$ 551,727	\$ 585,880	\$ 635,831	\$ 802,792	\$ 870,000
City Cost per AV/thou	\$ 0.51710	\$ 0.64863	\$ 0.62642	\$ 0.60665	\$ 0.68824	\$ 0.82537

Dispatch Operations: Historically, the City has operated a 911 dispatching center for both police and fire. These operations have provided a significant contribution to our public safety agencies. In addition, they are ever present at any hour to answer public questions or concerns. It has been especially beneficial to have our own dispatch operations during times of weather related emergencies where other dispatch agencies have not been able to broadcast for short periods of time. However, there comes a time when we have to look at the affordability of having our own dispatch center or following suit with other agencies by joining in the Valley Com system.

We are facing a significant capital cost in having to replace our CAD software, in the amount of nearly \$600,000, within the next two years. It appears that CADsoftware has a current life expectancy of 5 to 7 years. The following chart measures the current cost of dispatch against a Valley Com option. This is a quick analysis and we believe there to be more associated costs, but due to the timing of the

budget, we have not had time to run them all down. Based on these numbers, it would appear that in 2010, we should explore the option between using our dispatch center versus Valley Com. In addition, to become a Valley Com member requires a \$50,000 feasibility study to determine compatibility with Valley Com systems.

Dispatch Center Costs

2008 Dispatch Calls	7457
Cost per call Valley Com	\$ 27.67
Total Cost	\$ 206,335.19
Equipment Maintenance	\$ 100,900.00
Valley Com Option	\$ 307,235.19

City 2010 Budget **\$ 489,833.00**

Difference **\$ 182,597.81**

2009 Enhancements

In 2009, numerous projects were completed to help improve effectiveness and efficiencies within the organization, meet regulatory responsibilities, replace aging infrastructure and improve our ability to provide services to our citizens. The following are examples of completed programs and projects:

Efficiency Upgrades:

- Website & ECTV Improvements
- City Wide IT improvements

Regulatory Requirements:

- Upgrades to the Natural Gas O&M manual
- Annexation Plan
- Shoreline Master Program
- Storm Water Utility Plan

Infrastructure Upgrades:

- Completion of Wastewater Treatment Plant Construction
- Porter/McHugh Intersection Street Improvements
- Fire Station Roof Replacement
- Network Switch and Main Computer Server Upgrade
- New Expo Center Animal Stalls
- Way Finding Signage
- Jail Surveillance System & Kitchen Update
- SR 410 Channelization Plan
- Garret Street Improvements Engineering and Design
- Pavement Preservation Upgrades Stevenson Street Overlay
- Newaukum Creek Mitigation Project Final Phase
- Library Inventory Control System
- Fleet Replacement
- Y Bar S Water System Acquisition
- Natural Gas System improvements

Service Improvements:

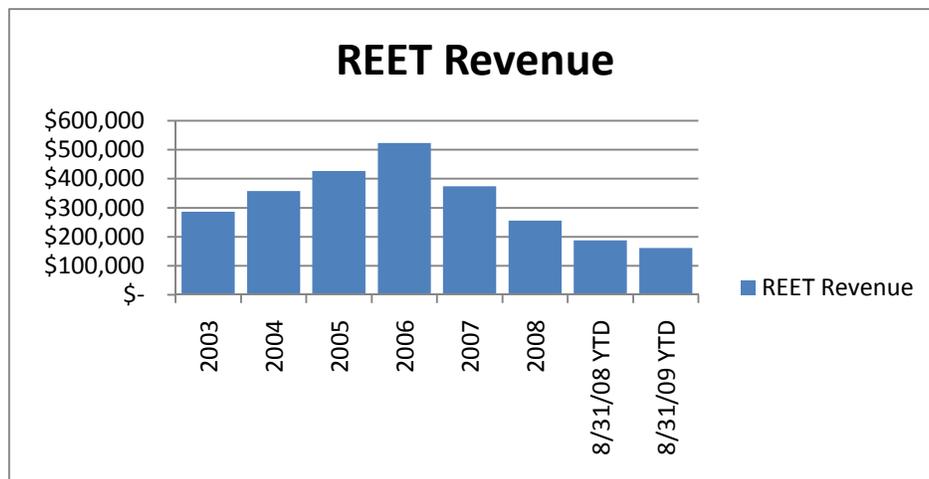
- Branding Plan
- Expo Center Master Site Plan

2010 Enhancements

Each year, the departments request funding for new projects that improve or replace existing facilities, infrastructure or service delivery. These projects are brought forward from approved facilities plans, new department needs, advances in technology, and from citizen and Council requests. Selection of new projects is based on funding source or opportunity, concurrency, comprehensive plan conformance, Council goals and objective priority, and justification for each project.

Projects that meet the above criteria and are eligible for grants, Real Estate Excise Tax funds, utility construction funds, property acquisition funds, impact fees and or mitigation funds typically rate a higher priority than projects that rely on General Fund reserves. Unfortunately, there are never enough resources to fund all budget requests. Those that are identified in capital facilities plans and not funded require those plans to be amended and the time frame extended.

Real Estate Excise Tax, or REET, provides the primary source of capital project funds. We have seen a significant drop in REET dollars in 2009 and anticipate a continued trend in 2010. Below, the chart compares 2009 to 2008 thru August and shows that we are running approximately 15% behind our 2008 numbers.



The following list of projects have been approved in the 2010 Adopted budget:

Program	Title	Department	General	Utility	Total Cost	Notes
Bldg Improvements	Exhaust Extractor for South Bay Sta.#1	Fire	\$ 15,000	\$ -	\$ 15,000	Funded by REET
Bldg Improvements	Soffit Repair at Headquarters Station	Fire	\$ 17,400	\$ -	\$ 17,400	Funded by REET
Infrastructure	Eliminate Regulator Stations & Farm Taps	Gas	\$ -	\$ 300,000	\$ 300,000	
Infrastructure	NG-2 Odorizer Replacement	Gas	\$ -	\$ 30,000	\$ 30,000	
New Equipment	25 Transfill Hoses in Kevlar Pouch	Fire	\$ 1,500	\$ -	\$ 1,500	Fund at \$1,500/year for 5 years
New Equipment	8 Twin Mattresses	Fire	\$ 700	\$ -	\$ 700	Fund at \$700/year for 5 years
New Equipment	Copier	Library	\$ 6,700	\$ -	\$ 6,700	
New Equipment	Copier/Printer/Scanner	Police	\$ 6,000	\$ -	\$ 6,000	
New Equipment	Thermal Imaging Cameras (three)	Fire	\$ 4,500	\$ -	\$ 4,500	Funding for only one
	GRAND TOTAL		\$ 51,800	\$ 330,000	\$ 381,800	
New Equipment	CAD/RMS System Replacement	Police/Fire	\$ 500,000	\$ -	\$ 500,000	Held in Restricted Reserve - Fund 180

Five Year Capital Program

Reupholster Library Furniture	\$2,000	General Fund/180
2010 Comprehensive Plan Update	50,000	Grants/ General Fund
Shoreline Master Program	16,100	Grant
Pool Roof Replacement	65,000	Pool Reserves
Garrett Street Construction	215,000	Grant/REET
Pavement Overlay	<u>300,000</u>	REET/Fund 180
Total	<u>\$648,100</u>	

2009 Economic Development

During 2009, there were a number of new business ventures that built new buildings or updated existing buildings that have added additional assessed value to the business community and new employment opportunities for those seeking jobs. Hill's Aerospace is the newest large employer in the community providing over 100 high paying jobs.

Tourism

Staff will continue to work on tourism initiatives. These include the construction of the Welcome Center project, expansion of Expo Center events, and operation of the King County Fair. In 2011, we will look for revenue from the hotel/motel tax to further marketing programs for events and City functions. Also in 2010, we will continue to add to our way finding signage inventory to better inform visitors to our community.

Summary

The heart of the City's Mission Statement is the resolution to provide "excellence in public service." This statement, and the goals and policies that derive from it, guide the formation of the enclosed budget document. Specific projects in this budget are tied to Council goals to ensure that our efforts are focused. During the budget process, many worthwhile projects are set aside for lack of funding or to make way for higher priority projects. The budget process is the physical and fiscal expression of the City's Mission Statement and an extension of the Comprehensive Plan.

In this 2010 Adopted Budget, we have balanced our service provision capability with the priority needs of the community, with our commitment to teamwork, initiative, creativity, vision, customer satisfaction and quality performance; we will assure excellence in public services and the quality of life in the City of Enumclaw.

Sincerely,

A handwritten signature in black ink, appearing to read "John G. Wise". The signature is fluid and cursive, with the first name "John" being the most prominent part.

John G. Wise, Mayor, 12/31/09

2010 ADOPTED BUDGET

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Reader's Guide

Mayor's Message – no budget answers everyone's priorities. 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 12, 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.

Mayor and City Council as of 12/31/09

<u>Position</u>	<u>Name</u>	<u>Term</u>	<u>Expiration</u>
Mayor	John Wise E-mail: johnwise@ci.enumclaw.wa.us Phone: (360) 802-0229	4 years	12/31/09
Council Position 1	Liz Reynolds	4 years	12/31/09
Council Position 2	Richard Elfers	4 years	12/31/11
Council Position 3	Kevin Mahelona	4 years	12/31/09
Council Position 4	Jeff Beckwith	4 years	12/31/11
Council Position 5	Michael Ennis	4 years	12/31/09
Council Position 6	Jim Hogan	4 years	12/31/11
Council Position 7	Jeff Coats E-mail: councilmembers@ci.enumclaw.wa.us Phone: (360) 615-5608	4 years	12/31/09

City Officials

<u>Position</u>	<u>Name</u>	<u>Department</u>	<u>Department</u>
Administrator	Mark Bauer	Administration	markbauer@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	marciahopkins@ci.enumclaw.wa.us 360 825 3591
Chief	James Zoll	Police	jimz@police.ci.enumclaw.wa.us 360 825 3505
Interim Chief	Joe Clow	Fire	jclow@ci.enumclaw.wa.us 360 825 3505
Director	Dianne Nelson	Finance	dnelson@ci.enumclaw.wa.us 360 825 3591
Director	Chris Searcy	Public Works	chrissearcy@ci.enumclaw.wa.us 360 825 3593
Director	Michael Thomas	Community Development	miket@ci.enumclaw.wa.us 360 825 3593
Director	Larry Fetter	Parks and Cultural Services	larryfetter@ci.enumclaw.wa.us 360 825 3591
Director	Robert Baer	Community Services/Library	bobb@ci.enumclaw.wa.us 360 825 2938

City Council Committees

Committee on Committees

Kevin Mahelona, Chair
Jeff Beckwith
Michael Ennis

Community/Economic Development

Liz Reynolds, Chair
Kevin Mahelona
Jim Hogan

Finance

Jeff Coats, Chair
Kevin Mahelona
Richard Elfers

Community Services

Jeff Beckwith, Chair
Jeff Coats
Michael Ennis

Public Safety

Kevin Mahelona, Chair
Jim Hogan
Michael Ennis

Public Works/Cemetery

Jim Hogan, Chair
Liz Reynolds
Jeff Beckwith

Enumclaw Expo Center

Michael Ennis, Chair
Jeff Beckwith
Richard Elfers

Industrial Development Corporation

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

Boards And Commissions

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

Rita Sand-Voss, Chair

Pat Fisk

Lauri Hillberg

Roseanne Campangna

Elaine Lynest

Randy Cook

Blanche Evans

Hearing Examiner – an independent office of the City for the conduct of hearings on land use matters involving the interests of the City and its citizens over which jurisdiction from time to time is conferred on the Hearing Examiner per ordinance.

Law Offices of Towell, Rice, & Taylor

Design Review Board – reviews and approves building designs, landscaping and site plans to ensure aesthetic design. Four-year term. Meet first and third Thursdays, 6:00 p.m. at Stevenson/Yerxa Building.

Hugo Vanderwaal, Chair

Bryan Christiansen

John Blackburn

Dave White

Jason Harkness

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

Dr. Ralph Zech, Chair

Roy Dal Santo

Vacant

Vivian Froemke

Vacant

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

Jerry Metcalf

Vacant

Michael Stensen, Chair

Denise Cook, Secretary

Library Board – manages and controls the Library. Five-year term. Meet first Tuesday of each month, 7:30 p.m. at Library.

Charles Sansone

Jo An McKinlay

Susan Dahlquist

Una Waldron

Fred Fleischmann

Human Services Board – advisory board that identifies and prioritizes social service needs. Four-year term. Meet the fourth Wednesday of each month, 7:00 p.m. at City Hall.

Stephanie Sackett-Converse

Rena Jansen

Claudia Graham

Linda Farr

Marshall Gutierrez

Beth Coppin-Cross

Trina Huebler

Planning Commission – empowered by State law, a quasi-judicial body. Research and fact-finding group analyzes, researches and makes recommendations to City Council on use and development. Four-year term. Meet fourth Thursday of each month, 7:00 p.m. at City Hall.

Tom Underbrink, Chair

Sarah Collins

Jeff Dahlquist

Dustin Twiggs

Linda Kleppe-Olson

Adella King

John Kacer

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

Tim Madden

Bob Horn

Cordelle LaRoche

Jana Thomas

Wyatt Lawlis

Tom Hassenhauer

Alicia Alexander

Finance and Budget Related Policies

- 1. Coordinate the Comprehensive Plan, budget, capital and long-range planning processes.**
 - i. Capital asset policy #6100
 1. Monitor capital asset transactions
 2. Internal control of major assets
 3. Schedule funding of significant assets
 - ii. Unclaimed property policy #6400
 1. Accurate reporting of receivables
 - iii. The 2007 Budget includes a section summarizing capital facilities and staffing projections for a six year horizon.
- 2. Prioritize services and projects that benefit the community.**
 - iv. Purchasing policy #5100
 1. Promote efficient use of City funds
 2. Ensure accountability
 3. Comply with legal requirements
 - v. Purchasing card policy #5200
 1. Promote efficient use of City credit cards
 2. Ensure accountability for purchases
 - vi. Prioritizing City expenditures policy #8300
 1. Categorize significant expenditures with appropriate sources
 2. On going expenditures shall not be funded by one-time revenues
 3. Use of funds is prioritized, the highest use being protection of the public
- 3. Leverage resources with other agencies and private interests.**
 - vii. Accounts receivable policy #3200
 1. track all receivables
 2. establish reasonable collection periods and procedures
 3. charge appropriate interest and penalties on past due accounts
 4. take preemptive action to minimize past due accounts
 - viii. Investment policy #4100
 1. provide highest return with maximum security
 2. meet daily cash flow demands
- 4. Maintain fiscally responsible fund reserve balances.**
 - ix. Reserve fund policy #8200
 1. Establish minimum recommended reserve levels
 2. Establish allowable uses of reserves
 3. Establish approval process for use of reserves
 4. Establish replacement process for reserves when used
 5. Assign administrative responsibilities
 6. The General Fund maintains an 8% of operating expenditures reserve for unanticipated needs. The Contingency Fund maintains a reserve for general use in case of catastrophic uninsured loss.
- 5. Provide understandable and timely budget, financial and analytical reports.**
 - x. The Finance Director provides quarterly reports to administration and council comparing current expenditures with the prior year and budget.

Accounting and Budgeting Procedures

Accounting

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

Basis of Presentation - Fund Accounting

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

Basis of Accounting

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

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

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

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

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

Budgets and Budgetary Accounting

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

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



King County Fairgrounds

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.

Preliminary Budget Development

Scheduled Date & Responsibility	Tasks	Legal Deadlines, Requirements
Monday March 3 & April 7 Workshop – Council, Mayor, Department Directors	Budget Calendar Financial Statement Review Budget Theory City Goals & Objectives Council Discussion & Decisions	

Preliminary Budget Presentation

Scheduled	Tasks	Legal Deadlines, Requirements
Monday September 22 Finance Director	Estimated revenues to Council	
Friday October 17 City Administrator	Preliminary Budget, including the Budget Message, filed with City Clerk	Publish 1/week, 2 conseq wks 1 st 2 weeks in Nov
Friday October 17 Finance Director	Preliminary Budget published and available to the public in Clerk’s Office	Sixty days before year end
Monday October 27 Council Meeting	<u>First</u> Public Hearing on revenue sources, including setting Property Tax Levy	6 weeks prior to year end
Monday October 27 Council Meeting	<u>First</u> Reading of the Property Tax Levy Ordinance	Prior to voting on ordinance
Wednesday October 29 1 st Council Workshop 7pm	<u>Budget Review</u> – Overview, Council, Administration, Finance, Legal, Police & Fire, Municipal Court	
Wednesday November 5 2 nd Council Workshop 7pm	<u>Budget Review</u> - Library & Community Services, Outside Agencies, Parks, Expo Center, Community Development, Property Management, General Fund Subsidies	Publish 1/week, 2 conseq weeks
Wednesday November 12 3 rd Council Workshop 7pm	<u>Budget Review</u> - Public Works, Capital & Significant Expenditures, Interfund Charges	

Formal Budget Adoption

Scheduled	Tasks	Legal Deadlines, Requirements
Monday November 10 Council Meeting	<u>Second</u> Public Hearing on Property Tax Levy <u>Second</u> Reading of Property Tax Levy Ordinance	1 st Monday in December
	<u>First</u> Public Hearing on Preliminary Budget	
Wednesday November 19 4 th Council Workshop 7pm	<u>Budget Review</u> - Citywide Summary, Review & Council Discussion	
Monday November 24 Council Meeting	<u>Second</u> & Final Public Hearing on Preliminary Budget <u>Third</u> & Final Public Hearing on Property Tax Levy <u>Third</u> Reading/Adoption of Property Tax Levy Ordinance <i>(Due to King County Council & Assessor by December 1)</i> <u>First</u> Reading of Budget Ordinance	November 30+ November 30
Monday December 8 Council Meeting	<u>Second</u> Reading/Adoption of Budget Ordinance	Prior to Year End

Revenue and Expenditure Categories

Revenues:

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

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

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

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

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

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

Interfund Transfers Contributions from one fund to another.

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

Expenditures:

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

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

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

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

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

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

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

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

ORDINANCE NO. 2440

AN ORDINANCE OF THE CITY OF ENUMCLAW, KING COUNTY, WASHINGTON LEVYING THE GENERAL TAXES FOR THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2010, ON ALL REAL AND PERSONAL PROPERTY WITHIN THE CITY, WHICH IS SUBJECT TO TAXATION FOR THE PURPOSE OF PROVIDING SUFFICIENT REVENUE TO CARRY ON THE NORMAL ACTIVITIES OF THE CITY FOR THE ENSUING YEAR AS REQUIRED BY LAW.

Whereas, the City Council of Enumclaw has considered the financial requirements of the City for 2010 as set forth in the Mayor's Preliminary Budget; and

Whereas, the City Council of Enumclaw after hearing and after duly considering all relevant evidence and testimony presented, determined that the City requires a regular levy in the amount of \$2,113,329, which is an increase of \$1,138 in property tax revenue from the previous year, and includes amounts resulting from the addition of new construction and improvements to property and any adjustments in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have occurred and refunds made, in order to discharge the expected expenses and obligations of the City and in its best interest.

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

Section 1: The property tax levy for collection in 2010 is \$2,113,329 which is an increase of \$1,138 or 0.05% 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

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

Telephone: 206-296-1020

Telephone 206-296-5145

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

Section 5: This ordinance shall take effect and be in force on and after December 1, 2009 which date is more than five days from and after its passage, approval, and publication.



Mayor John Wise

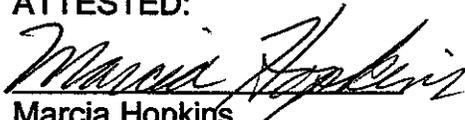
Introduced: 10-26-09

Passed: 11-23-09

Approved: 11-23-09

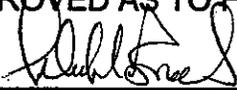
Published: 12-2-09

ATTESTED:



Marcia Hopkins
City Clerk

APPROVED AS TO FORM:



Michael J. Reynolds
City Attorney

CERTIFICATE

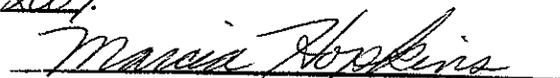
I, the undersigned 

City Clerk of the City of Enumclaw, certify that this is a true and

correct copy of Ordinance No. 2440

Subscribed and sealed this 23 day of November

2009.



City Clerk

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;

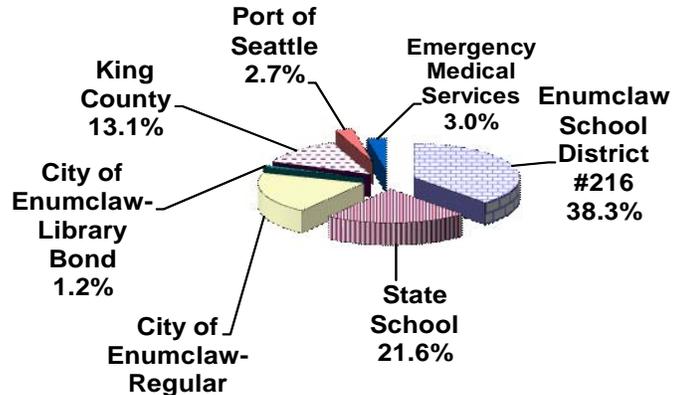
- 2003 Forward Thrust Swimming Pool Operations and Maintenance
- 2005 Two additional fire fighters and dispatcher

	2010	2009
Levy Available to General Fund	\$2,094,280	\$1,778,361
Pool Levy @ 16¢/\$1,000	168,651	183,065
Fire Fighter Levy @ 9.3¢/\$1,000	98,028	106,407
New construction and adjustments	<u>15,864</u>	<u>10,441</u>
Regular Levy Base	2,376,823	2,078,274
1% increase	20,942	20,678
Banked Capacity for Fire fighters	0	0
Banked Capacity	<u>0</u>	<u>0</u>
Regular Levy Approved	2,397,765	2,098,952
Voted Excess – Library Bonds	<u>0</u>	<u>125,400</u>
Total Levy Request	\$2,397,765	\$2,224,352
Assessed Value	\$1,054,067,694	\$1,144,158,195
Regular levy rate/\$1,000	2.03894	1.83449
Total levy rate/\$1,000	2.03894	1.94409

Property Tax Distribution

2009 Tax Rates Within The City Of Enumclaw
(In dollars per \$1,000 of assessed value)

<u>Agency/Taxing District</u>	<u>Tax Rate</u>	<u>% Of Total</u>
Enumclaw School District #216	\$3.47417	38.29%
State School	\$1.96268	21.63%
City of Enumclaw-Regular Levy	\$1.81673	20.03%
City of Enumclaw-Library Bond	\$0.10842	1.20%
King County	\$1.18895	13.11%
Port of Seattle	\$0.24718	2.72%
Emergency Medical Services	\$0.27404	3.02%
Total	\$9.07217	100.00%



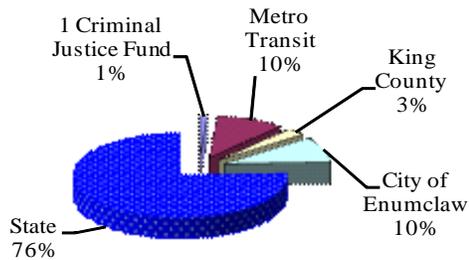
All Sales Tax Revenues go to the General Fund. The General Fund then subsidizes the operation of other funds with transfers.

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

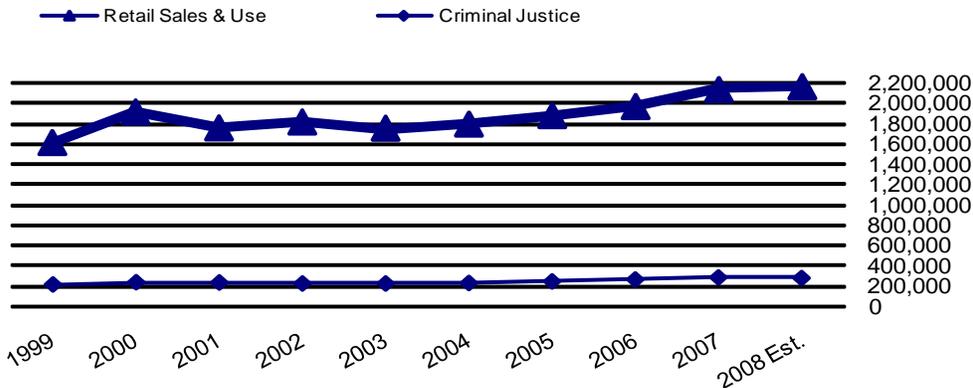
1 Criminal Justice Fund	0.10%
Metro Transit	0.90%
King County	0.25%
City of Enumclaw	0.85%
State	6.50%
2 Total	8.60%



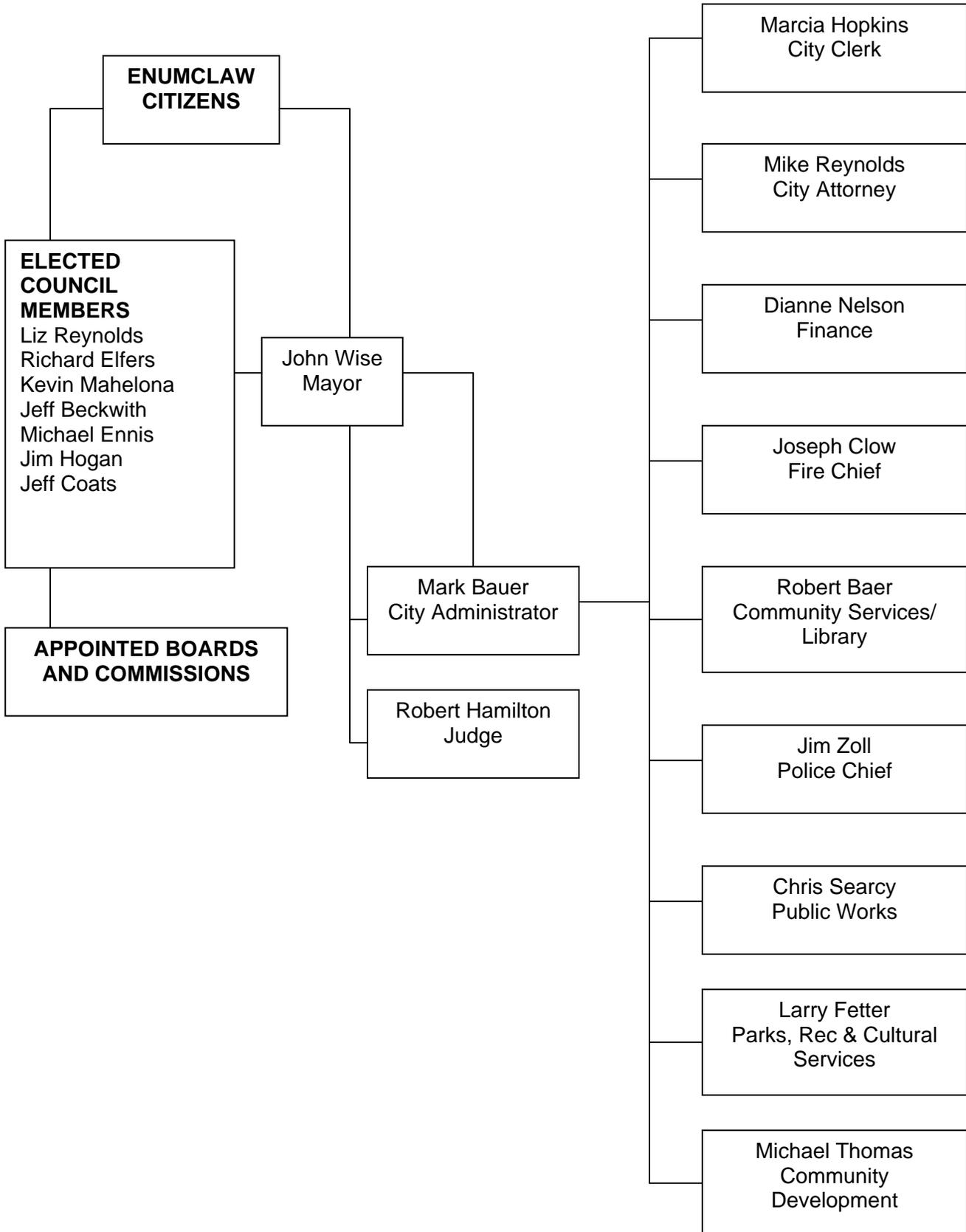
1 Must be used for criminal justice purposes.

2 Total rate in food & beverage businesses is 9%.

Historical Sales Tax Revenues



Management Organization Chart



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

Accountability and Summary

City Council

001-General Fund/Department 010

Purpose and Description – Develops policy, implements local legislation and assures citizen representation in local government.



Municipal Court

001-General Fund/Department 020

Purpose and Description – Judicial arm of the City provides a forum for the hearing and adjudication of City ordinance infractions and applicable statutes for misdemeanors, traffic and parking infractions and criminal traffic.

Beginning in 1998, City staff began providing services for both Enumclaw and Maple Valley Municipal Courts under a “per hour contract” with Maple Valley.

City Administration

001-General Fund/Department 030

Purpose and Description – Provides general management and administration of City functions in accordance with Council goals and priorities. Maintains intergovernmental relationships with other entities and with citizens.

Includes City Administrator, City Clerk, Mayor, Civil Service Administration, Media Services, Communications/Technology, Building and Equipment Administration.



Mayor John G. Wise

001-General Fund/Miscellaneous 090

Purpose and Description – All activities not required to be in a separate fund may be included in the general fund. Some activities are in separate funds for tracking purposes. The fund subsidizes the operations of street,

library, fire, EMS, arts, pool and human services funds and debt payments on the Cole Street Bonds. Election costs, voter registration costs and various other minor governmental charges reside here.

101-Contingency Fund

Purpose and Description – Provides reserves for unusual or catastrophic uninsured loss. The maximum accumulation per state law is 37½¢ per \$1,000 assessed valuation. Based on the 2009 regular levy assessed valuation used to calculate 2010 property taxes, the maximum is \$395 thousand.



Wells Fargo Stagecoach, 4th of July Parade

City Administration – continued

115-Lodging Tax Fund

Purpose and Description – The purpose of this fund is to collect taxes to promote tourism within the City.

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

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

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

Purpose and Description – REET revenues fund qualifying expenses similar to Second 1/4% REET, plus parks acquisition and trails projects. Also included are facilities for recreation, law enforcement, fire protection, libraries, administration and judicial functions. Facility repairs must be significant. Projects must be included in the capital facilities plan section of the comprehensive plan. See RCW 82.46.010.



Warner Avenue

180-Property Management Fund

Purpose and Description – Facilitate the acquisition, development and maintenance/management of property acquired from Burlington Northern. Enabling Ordinance 1424 allows other property acquisition as well as general operations expenditures. In 2006 all City commercial operations were consolidated into this fund.

623-Stadium Trust Fund

Purpose and Description – To collect monies raised by the Your Enumclaw Area Stadium (YEAS) committee for the upgrade and remodel of the Enumclaw Football Stadium located at the City of Enumclaw Exposition Center.

Finance

001-General Fund/Department 040

Purpose and Description – Provides comprehensive accounting, budgeting, payroll administration, utility billing services, financial reporting and internal control services to other City operations.

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

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

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

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

215-LID Debt Service Fund

Purpose and Description – Cole Street Local Improvement District (LID) formed in 2003, Warner Street LID in January 2006.



Cole Street

230-LID Guaranty Fund

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

530-Data Processing Fund

Purpose and Description – Maintains and provides for replacement of computer equipment and software. Operations supported by interfund charges to operating funds.

City Attorney

001-General Fund/Department 050

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

Police Department

001-General Fund/Department 060

Purpose and Description – Provides law enforcement services including patrol, investigations, emergency communications, jail services, dispatch and other related activities. The department is professionally accredited by the State of Washington.

150-Seized Assets Fund

Purpose and Description – Evidence confiscated in criminal cases may eventually be disposed of and utilized for controlled substance law enforcement purposes. Established by Ordinance 1659.

154-Jail Administration Group (JAG) Fund

Purpose and Description – City portion of funds that were to be used for a regional correctional facility. Funds to be used specifically for correctional purposes. Established by Resolution 1344.

156-Drug Education & Enforcement Fund

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

Community Development Department

001-General Fund/Department 070

Purpose and Description – Provides long-range planning review, environmental and land-use regulation compliance, building and construction permits and inspection, project design and field engineering and related development activities including permit and impact fee management

158-Impact & Mitigation Fund

Purpose and Description – Receipt and administration of mitigation and impact fees for parks and streets. Administration of projects related to the Wetlands Mitigation Banking Program, primarily community development projects. Revised by Ordinance 2290.

310-Welcome Center Fund

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

Parks, Recreation And Cultural Services Department

001-General Fund/Department 080

Purpose and Description – Parks administration, recreation and program services and facilities management

140-Cemetery Fund

Purpose and Description – Operational costs and services associated with cemetery and memorial services and facilities maintenance.

701-Cemetery Endowment Fund

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

162-Arts Fund

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

170-Pool Fund

Purpose and Description – The City acquired the pool from King County Parks and Recreation Department April 1, 2003, see Ordinance 2170. The residents of Enumclaw approved a levy to increase property taxes (16¢/\$1,000) to support the pool.

190-Golf Course Fund

Purpose and Description – The City acquired the golf course from King County Parks and Recreation Department April 1, 2003, see Ordinance 2170.

490-Enumclaw Expo Center Fund

Purpose and Description – The City acquired the King County Fairgrounds, and other parks property, from King County Parks and Recreation Department January 1, 2007. Authorized by Ordinance 2321.

Community Services Department

120-Library Services Fund

Purpose and Description – Provides resource materials, customer service and related library services.

621-Schlotfeldt Library Endowment Trust Fund

Purpose and Description – Established in 1963 to account for donations and earnings from the Schlotfeldt family to support the pioneer history of the City. Dedicated to the maintenance of the historical library collection.

722-Lafromboise Library Memorial Fund

Purpose and Description – Established in 1987 to account for a \$100 thousand estate donation from which investment earnings are used to finance library expenditures stipulated by the Library Board. The expenditure priorities established by the Library Board are 1) addition of new technology, 2) staff development and 3) capital acquisition.

185-Human Services/Senior Center Fund

Purpose and Description – Centralized funding source and control for contracted human services agencies. Agencies included are: Plateau Outreach Ministries, King County Sexual Assault Resource Center, YWCA and the Enumclaw Youth and Family Services. The senior center moved to the fund from the general fund in 2005.



Fire Department

160-Fire & Emergency Services Fund

Fire Department

Purpose and Description – Fire suppression and inspection/education services of the City. The City's headquarters station also serves as Station #1 for the King County Fire Protection District #28 (FD28), under a combined operating agreement. The expenses of the fire department are split 50/50 with FD28 with a few exceptions that relate directly to Station #1.

EMS Department

Purpose and Description – Emergency Medical Service (EMS) and Rescue One functions of the fire department; funded by an EMS levy, payments from FD28 and transfers from the general fund. Also includes the EMS Equipment Purchase account which is funded by donations.



Public Works Department

110-Street Fund

Purpose and Description – Planning, engineering, construction and maintenance of streets. The arterial street fund was closed to the street fund in 2005.



410-Water Utility Fund

Purpose and Description – Provides potable water to utility customers both inside and outside the City. The water system maintains approximately 145 miles of waterlines, six pump stations and five reservoirs. The fund is paying debt service on a portion of the 1997 Revenue Bonds, the 2005 Refunding Bonds and a state Public Works Trust Fund (PWTF) loan.

420-Wastewater Utility Fund

Purpose and Description – Provides collection and treatment of wastewater. The wastewater system maintains approximately 250 thousand lineal feet of gravity sewers and seven pump stations with force mains. It also pays debt service on the 2005 Refunding Bonds and state ecology and PWTF loans.

Public Works Department – continued

430-Natural Gas Utility Fund

Purpose and Description – Distributes natural gas as an energy source to customers both inside and outside of the City. Responsible for debt payments on the 2005 general obligation bonds.

440-Solid Waste Utility Fund

Purpose and Description – Removal of solid waste and its related disposal; yard waste debris, recyclable disposal and hazardous waste coordination through various state and county grant programs.

455-Water/Sewer Revenue Bond Fund

Purpose and Description – To account for the bond reserve funds and funds needed for the current year principle and interest payments.

487-Wastewater Plant Expansion Construction Fund

Purpose and Description – The project is scheduled for completion in 2009. It will bring the City in compliance with new regulations and increase plant capacity.

520-Equipment Rental Fund

Purpose and Description – Rents, maintains and repairs equipment (cars, trucks) administered by the fund; provides equipment replacement through the establishment of replacement reserves. Expenses are financed through rental rates charged to user funds.

535-Facilities Fund

Purpose and Description – Consolidates facility related costs throughout the City, such as maintenance, insurance, tax assessments and capital costs.



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2010 Budget Sources and Uses, Summary By Fund And Type

	General Fund	Special Revenue Funds	Debt & Endowment Funds	Construction Funds	Enterprise Funds	Internal Service Funds	2010 Budget	2009 Budget	Change from 2009 Budget Amount	Percent
Beginning Reserves	\$ 1,112,431	\$ 4,058,659	\$ 777,426	\$ 345,474	\$ 3,617,004	\$ 763,557	\$ 10,674,551	\$ 14,326,529	\$ (3,651,978)	-25.5%
Revenues										
Taxes	6,117,159	288,521	-	-	-	-	6,405,680	6,492,694	(87,014)	-1.3%
Licenses & Permits	295,600	2,000	-	-	-	-	297,600	292,239	5,361	1.8%
Intergovernmental	529,128	1,657,978	-	-	150,034	-	2,337,140	3,864,634	(1,527,494)	-39.5%
Charges For Services	1,548,501	1,303,800	14,000	-	14,714,294	1,535,055	19,115,650	17,791,225	1,324,425	7.4%
Fines	145,300	11,700	-	-	-	-	157,000	159,471	(2,471)	-1.5%
Miscellaneous	51,173	197,881	62,765	-	79,100	30,000	420,919	528,312	(107,393)	-20.3%
Transfers In	154,954	2,817,400	66,000	-	760,033	-	3,798,387	5,347,740	(1,549,353)	-29.0%
Other Financing Sources	-	-	-	-	1,696,829	1,835,000	3,531,829	10,079,970	(6,548,141)	-65.0%
Total Revenues	8,841,815	6,279,280	142,765	-	17,400,290	3,400,055	36,064,205	44,556,285	(8,492,080)	-19.1%
Total Available Resources	9,954,246	10,337,939	920,191	345,474	21,017,294	4,163,612	46,738,756	58,882,814	(12,144,058)	-20.6%
Expenditures										
Salaries & Benefits	5,000,840	3,186,872	-	-	2,412,794	427,927	11,028,433	10,810,311	218,122	2.0%
Supplies	258,950	418,321	500	-	3,848,150	266,350	4,792,271	4,840,218	(47,947)	-1.0%
Services	1,044,559	877,773	10,000	-	1,066,500	663,200	3,662,032	3,985,272	(323,240)	-8.1%
Inter Govt Services	53,014	22,450	-	-	2,041,658	10,214	2,127,336	2,038,247	89,089	4.4%
Interfund Services	467,470	579,075	-	-	1,579,731	-	2,626,276	3,004,280	(378,004)	-12.6%
Capital & Projects	70,100	818,600	-	-	772,708	12,950	1,674,358	12,005,655	(10,331,297)	-86.1%
Debt Service	-	40,171	106,987	-	5,084,024	-	5,231,182	6,021,465	(790,283)	-13.1%
Transfers Out	2,238,000	764,621	5,733	30,000	760,032	-	3,798,386	4,164,076	(365,690)	-8.8%
Total Expenditures	9,132,933	6,707,883	123,220	30,000	17,565,597	1,380,641	34,940,274	46,869,524	(11,929,250)	-25.5%
Ending Reserve	821,313	3,630,056	796,971	315,474	3,451,697	2,782,971	11,798,482	12,016,291	(214,808)	-1.8%
Total Expenditures and Ending Balance	\$ 9,954,246	\$ 10,337,939	\$ 920,191	\$ 345,474	\$ 21,017,294	\$ 4,163,612	\$ 46,738,756	\$ 58,885,815	\$ (12,144,058)	-20.6%

2010 Changes in Budgeted Reserve Balances

General Governmental Operating Funds	Beginning Reserves +	Revenues =	Funds Available -	Standard Expenditures -	Projects, Capital & Debt =	Ending Reserve	Dollar Change	Percent Change	Reserve to Operating Expenditures
General Fund (001)	\$ 1,112,431	\$ 8,841,815	\$ 9,954,246	\$ 9,062,833	70,100	\$ 821,313	(291,118)	-26.2%	9.1%
Special Revenue Funds									
Contingency (101)	311,246	4,000	315,246	-	-	315,246	4,000	1.3%	
Street (110)	54,409	1,150,840	1,205,249	596,857	565,000	43,392	(11,017)	-20.2%	7.3%
Lodging Tax (115)	-	10,000	10,000	-	-	10,000	10,000	-	-
Library (120)	12,395	585,500	597,895	591,352	2,000	4,543	(7,852)	-63.3%	0.8%
2nd 1/4% Real Estate Excise Tax (130)	596,994	140,000	736,994	-	300,000	436,994	(160,000)	-26.8%	
1st 1/4% Real Estate Excise Tax (131)	203,784	137,000	340,784	-	97,400	243,384	39,600	19.4%	
Cemetery (140)	29,859	262,500	292,359	285,968	-	6,391	(23,468)	-78.6%	2.2%
Seized Assets (150)	42,429	45,200	87,629	23,500	2,500	61,629	19,200	45.3%	
Jail Administration Group (154)	90,882	450	91,332	-	-	91,332	450	0.5%	
Drug Ed & Enforcement (156)	17,022	4,350	21,372	3,000	-	18,372	1,350	7.9%	
Impact/Mitigation (158)	290,011	7,000	297,011	-	60,000	237,011	(53,000)	-18.3%	
Fire/EMS Department (160)	89,329	2,074,388	2,163,717	2,119,559	39,100	5,058	(84,271)	-94.3%	0.2%
Arts (162)	18,025	51,500	69,525	32,175	-	37,350	19,325	107.2%	116.1%
Pool (170)	246,154	528,000	774,154	420,563	65,000	288,591	42,437	17.2%	68.6%
Property Management (180)	1,881,036	119,221	2,000,257	327,926	-	1,672,331	(208,705)	-11.1%	510.0%
Human Services (185)	496	404,331	404,827	403,578	-	1,249	753	151.8%	0.3%
Golf Course (190)	174,588	755,000	929,588	647,405	125,000	157,183	(17,405)	-10.0%	24.3%
Special Revenue Funds	4,058,659	6,279,280	10,337,939	5,451,883	1,256,000	3,630,056	(719,721)	-17.7%	66.6%
Debt, Construction & Endowment Funds									
1998 Unlimited GO Refunding (212)	5,733	-	5,733	5,733	-	-	(5,733)	-	
2003 Limited GO Redemption (213)	849	66,000	66,849	66,110	-	739	(110)	-13.0%	
LID Debt Cole & Warner (215)	61,788	33,565	95,353	40,877	-	54,476	(7,312)	-11.8%	
LID Guaranty (230)	106,332	1,800	108,132	-	-	108,132	1,800	1.7%	
Welcome Center Constr (310)	341,260	-	341,260	30,000	-	311,260	(30,000)	-8.8%	
Wastewater Plant Expansion (487)	4,214	-	4,214	-	-	4,214	-	0.0%	
Schlotfeldt Endowment (621)	18,747	300	19,047	500	-	18,547	(200)	-1.1%	
Stadium Trust Fund (623)	54,398	20,100	74,498	8,000	-	66,498	12,100	22.2%	
Cemetery Endowment (701)	411,191	19,000	430,191	-	-	430,191	19,000	4.6%	
Lafromboise Memorial Trust (722)	118,388	2,000	120,388	2,000	-	118,388	-	0.0%	
Total Debt, Construction	1,122,900	142,765	1,265,665	153,220	-	1,112,445	(10,455)	-0.9%	

2010 Changes in Budgeted Reserve Balances

General Governmental Operating Funds	Beginning Reserves +	Revenues =	Funds Available -	Standard Expenditures -	Projects, Capital & Debt =	Ending Reserve	Dollar Change	Percent Change	Reserve to Operating Expenditures
Enterprise Funds									
Water (410)	48,331	3,378,263	3,426,594	2,984,172	292,708	149,714	101,383	209.8%	5.0%
Wastewater (420)	289,321	5,405,340	5,694,661	5,476,197	150,000	68,464	(220,857)	-76.3%	1.3%
Natural Gas (430)	1,017,976	5,665,100	6,683,076	5,284,891	330,000	1,068,185	50,209	4.9%	20.2%
Solid Waste (440)	98,869	1,800,500	1,899,369	1,778,476	-	120,893	22,024	22.3%	6.8%
Revenue Bond Reserve (455)	704,618	760,033	1,464,651	760,033	-	704,618	-	0.0%	92.7%
Expo Center (490)	1,457,889	391,054	1,848,943	509,120	-	1,339,823	(118,066)	-8.1%	263.2%
Total Enterprise Funds	3,617,004	17,400,290	21,017,294	16,792,889	772,708	3,451,697	(165,307)	-4.6%	20.6%
Internal Service Funds									
Equipment Rental (520)	248,005	2,560,545	2,808,550	538,322	-	2,270,228	2,022,223	815.4%	421.7%
Data Processing (530)	59,959	248,126	308,085	252,001	12,950	43,134	(16,825)	-28.1%	17.1%
Facilities (535)	455,593	591,384	1,046,977	577,368	-	469,609	14,016	3.1%	81.3%
Total I/S Funds	763,557	3,400,055	4,163,612	1,367,691	12,950	2,782,971	2,019,414	264.5%	203.5%
Total All City Funds	\$ 10,674,551	\$ 36,064,205	\$ 46,738,756	\$ 32,828,516	\$ 2,111,758	\$ 11,798,482	\$ 832,813	7.8%	

2010 Budgeted Sources and Uses, Citywide Comparative Summary

	Budget 2009	Yr End Est 2009	Budget 2010
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Sources and Uses, including Fund Balances, by Fund Type

General Fund	\$ 10,751,467	\$ 10,727,574	\$ 9,954,246
Special Revenue	12,112,386	10,921,871	10,337,939
Debt & Trust	957,228	982,093	920,191
Construction	11,355,291	6,691,074	345,474
Enterprise	30,535,574	23,667,665	21,017,294
Internal Service	4,435,637	5,880,175	4,163,612
Total	70,147,583	58,870,452	46,738,756

Sources and Uses, including Fund Balances, by Functional Type

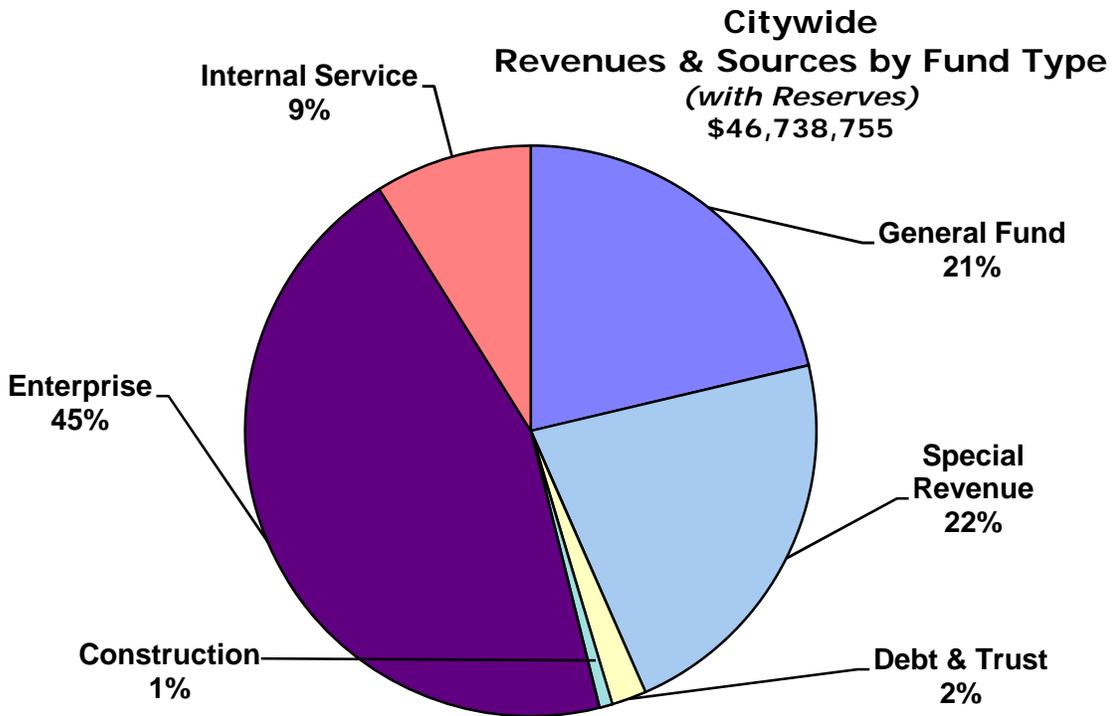
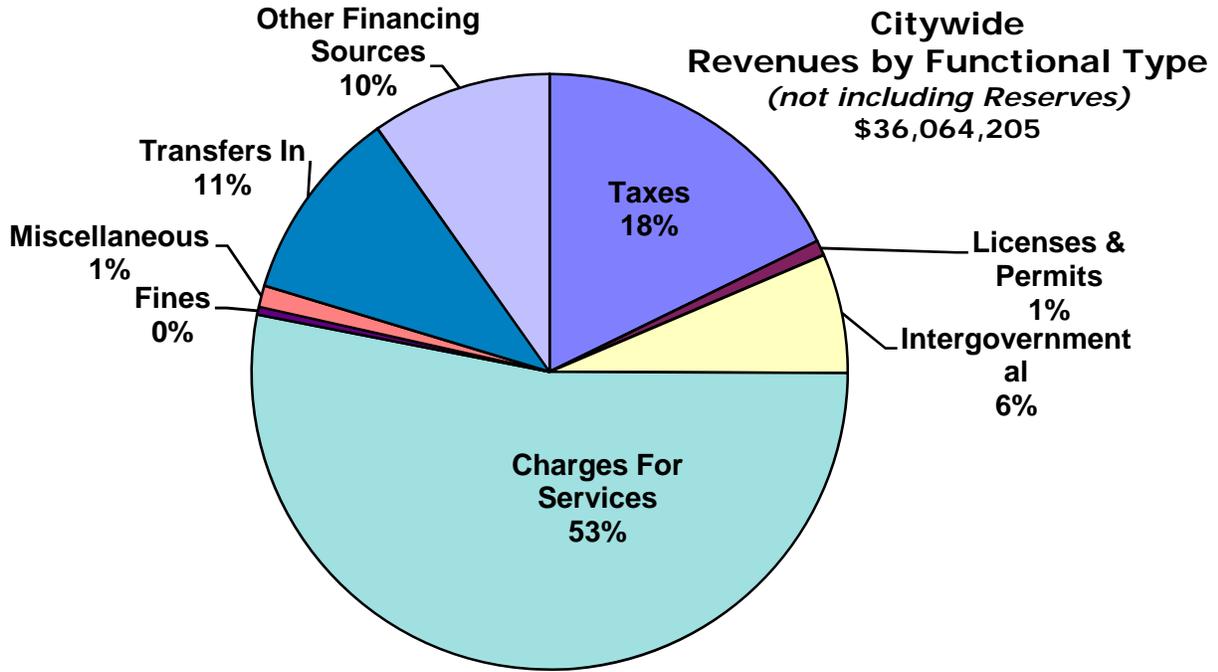
Revenue Summary

Beginning Reserves	14,326,529	14,326,529	10,674,551
Taxes	6,704,073	6,492,694	6,405,680
Licenses & Permits	379,100	292,239	297,600
Intergovernmental	14,567,819	3,864,634	2,337,140
Charges For Services	17,401,076	17,791,225	19,115,650
Fines	157,100	159,471	157,000
Miscellaneous	906,701	528,312	420,919
Transfers In	3,510,611	5,347,740	3,798,387
Other Financing Sources	12,253,000	10,079,970	3,531,829
Total	70,206,009	58,882,814	46,738,756

Expenditure Summary

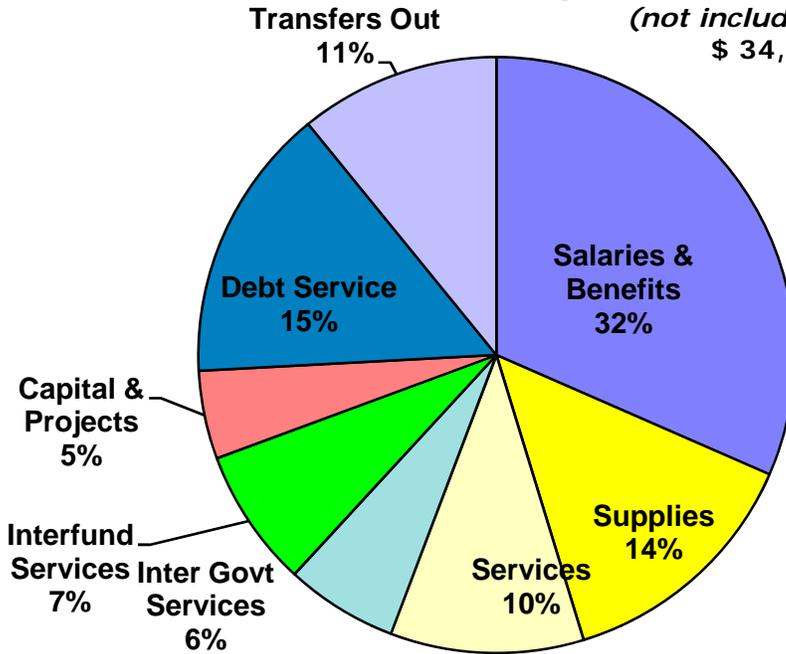
Salaries & Benefits	11,053,733	10,810,311	11,028,433
Supplies	5,003,344	4,840,218	4,792,271
Services	3,935,466	3,985,272	3,662,032
Inter Govt Services	2,201,890	2,038,247	2,127,336
Interfund Services	2,993,040	3,004,280	2,626,276
Capital & Projects	13,932,745	12,005,655	1,674,358
Debt Service	4,923,044	6,021,465	5,231,182
Transfers Out	3,505,366	4,164,076	3,798,386
Ending Reserve	24,118,382	12,016,291	11,798,482
Total	\$ 71,667,010	\$ 58,885,815	\$ 46,738,756

Citywide 2010 Revenue Budget

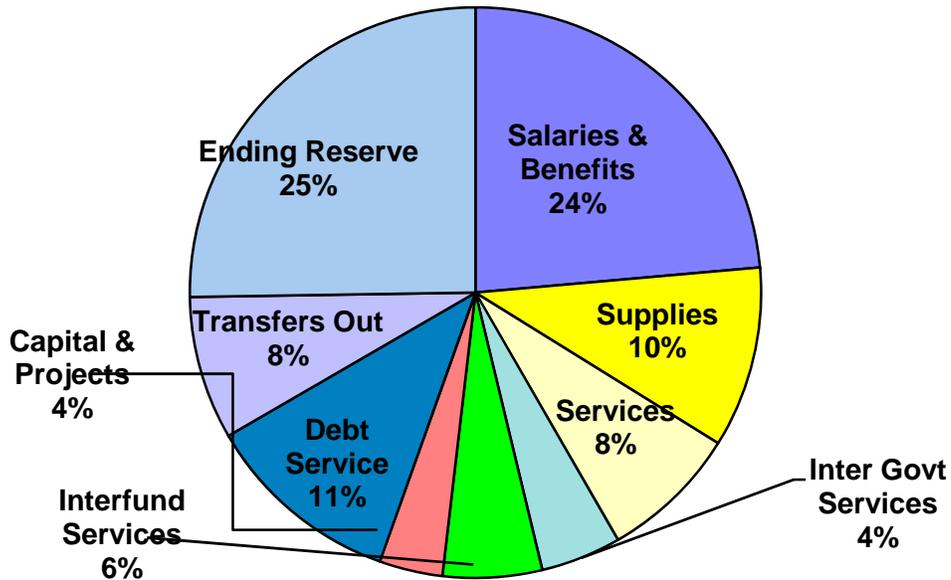


Citywide 2010 Expenditure Budget

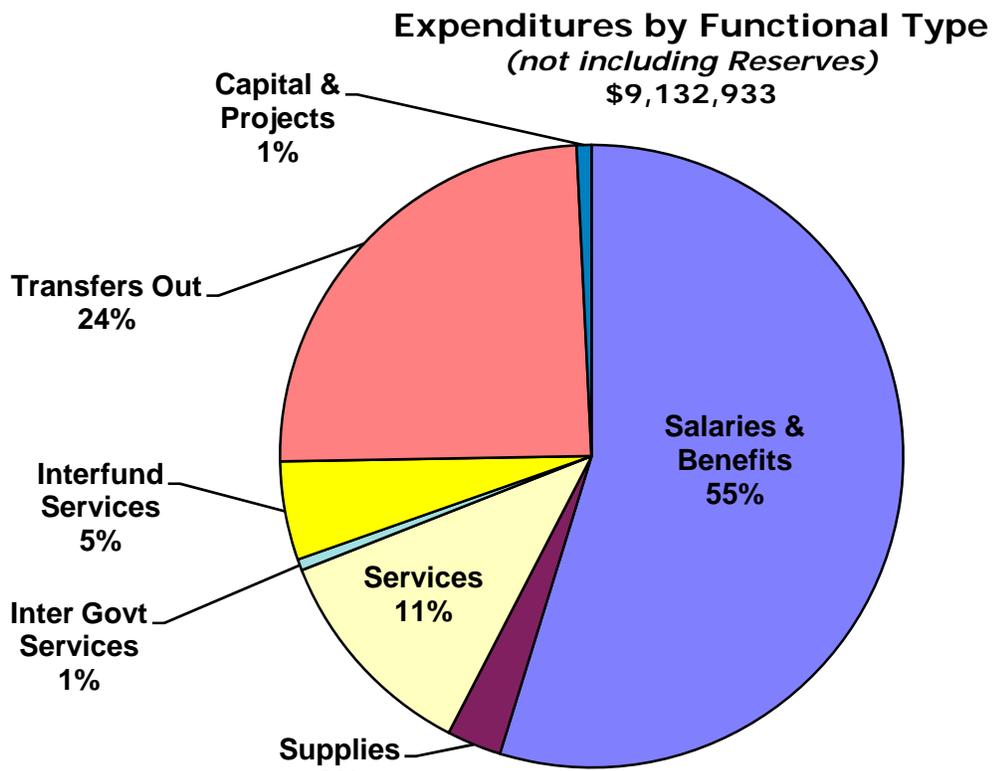
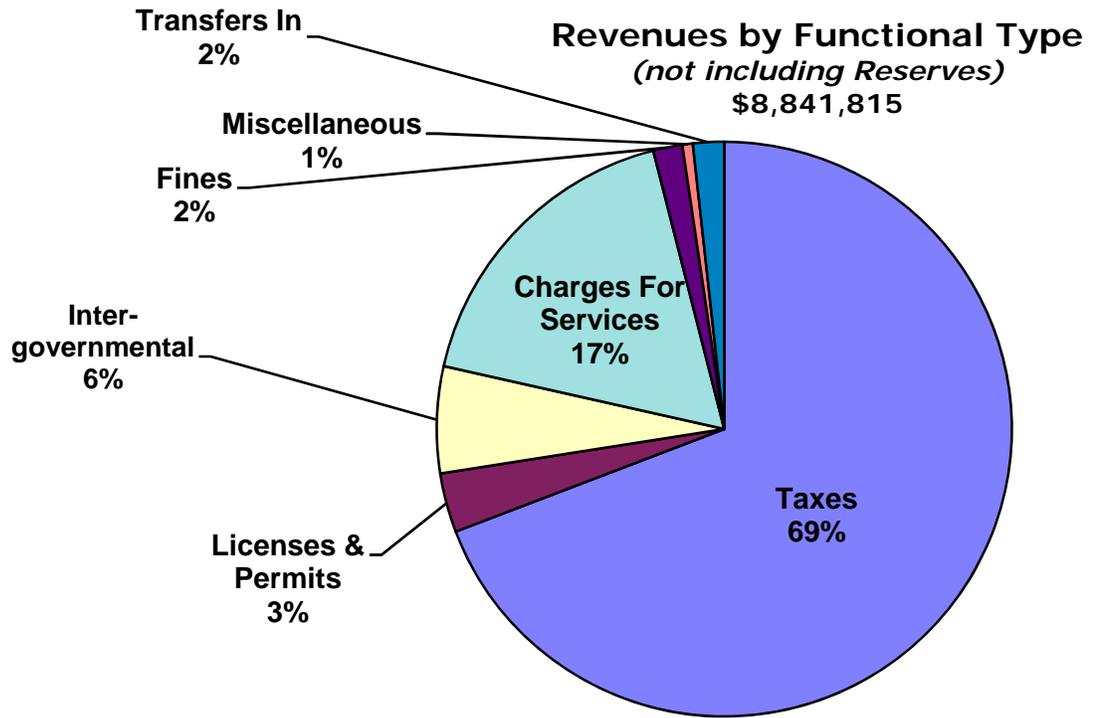
Citywide Expenditures by Functional Type
(not including Reserves)
 \$ 34,940,273



Citywide Expenditures & Uses by Functional Type
(with Reserves)
 \$ 46,738,755



General Fund 2010 Revenue and Expenditure Budgets



ORDINANCE NO. 2441

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ENUMCLAW, WASHINGTON, ADOPTING THE ANNUAL OPERATING BUDGET FOR THE YEAR 2010, 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 23rd and December 14th, 2009, 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 2010 Operating Budget. The annual operating budget of the City of Enumclaw, Washington, for the year 2010, 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 2010 as set forth herein, are:

2010 Adopted Budget

General Governmental Operating Funds	Beginning Reserves	+	Revenues	=	Funds Available	-	Expenditures	=	Ending Reserve
General (001)	\$ 1,112,431	\$	8,841,815	\$	9,954,246	\$	9,132,933	\$	821,313
Special Revenue Funds									
Contingency (101)	311,246		4,000		315,246		-		315,246
Street (110)	54,409		1,150,840		1,205,249		1,161,857		43,392

Ordinance No.: 2441
 Draft No.: 2
 Draft Date: November 25, 2009
 Requested By: Finance Director

Lodging Tax (115)	-	10,000	10,000	-	10,000
Library (120)	12,395	585,500	597,895	593,352	4,543
2nd 1/4% Real Estate Excise Tax (130)	596,994	140,000	736,994	300,000	436,994
1st 1/4% Real Estate Excise Tax (131)	203,784	137,000	340,784	97,400	243,384
Cemetery (140)	29,859	262,500	292,359	285,968	6,391
Seized Assets (150)	42,429	45,200	87,629	26,000	61,629
Jail Administration Group (154)	90,882	450	91,332	-	91,332
Drug Ed & Enforcement (156)	17,022	4,350	21,372	3,000	18,372
Impact/Mitigation (158)	290,011	7,000	297,011	60,000	237,011
Fire Department (160)	89,329	2,074,388	2,163,717	2,158,659	5,058
Arts (162)	18,025	51,500	69,525	32,175	37,350
Pool (170)	246,154	528,000	774,154	485,563	288,591
Property Management (180)	2,131,036	119,221	2,250,257	327,926	1,922,331
Human Services (185)	496	404,331	404,827	403,578	1,249
Golf Course (190)	<u>174,588</u>	<u>755,000</u>	<u>929,588</u>	<u>772,405</u>	<u>157,183</u>
Total Special Revenue Funds	4,308,659	6,279,280	10,587,939	6,707,883	3,880,056
Debt & Endowment Funds					
1998 Unlimited GO Refunding (212)	5,733	-	5,733	5,733	-
2003 Limited GO Redemption (213)	849	66,000	66,849	66,110	739
LID Debt Cole & Warner (215)	61,788	33,565	95,353	40,877	54,476
LID Guaranty (230)	106,332	1,800	108,132	-	108,132
Schlotfeldt Endowment (621)	18,747	300	19,047	500	18,547
Stadium Trust Fund (623)	54,398	20,100	74,498	8,000	66,498
Lafromboise Memorial Trust (722)	118,388	2,000	120,388	2,000	118,388
Cemetery Endowment (701)	<u>411,191</u>	<u>19,000</u>	<u>430,191</u>	<u>-</u>	<u>430,191</u>
Total Debt & Endowment Funds	777,426	142,765	920,191	123,220	796,971
Construction Funds					
Welcome Center Const (310)	341,260	-	341,260	30,000	311,260
Wastewater Plant Expansion (487)	<u>4,214</u>	<u>-</u>	<u>4,214</u>	<u>-</u>	<u>4,214</u>
Total Construction Funds	345,474	-	345,474	30,000	315,474

Ordinance No.: 2441
Draft No.: 2
Draft Date: November 25, 2009
Requested By: Finance Director

Enterprise Funds					
Water (410)	48,331	3,378,263	3,426,594	3,276,880	149,714
Wastewater (420)	289,321	5,405,340	5,694,661	5,626,197	68,464
Natural Gas (430)	1,017,976	5,665,100	6,683,076	5,614,891	1,068,185
Solid Waste (440)	98,869	1,800,500	1,899,369	1,778,476	120,893
Revenue Bond Fund (455)	704,618	760,033	1,464,650	760,033	704,618
Expo Center (490)	<u>1,457,889</u>	<u>391,054</u>	<u>1,848,943</u>	<u>509,120</u>	<u>1,339,823</u>
Total Enterprise Funds	3,617,004	17,400,290	21,017,293	17,565,597	3,451,696
Internal Service Funds					
Equipment Rental (520)	248,005	2,560,545	2,808,550	538,322	2,270,228
Data Processing (530)	59,959	248,126	308,085	264,951	43,134
Facilities (535)	<u>455,593</u>	<u>591,384</u>	<u>1,046,977</u>	<u>577,368</u>	<u>469,609</u>
Total Internal Service Funds	763,557	3,400,055	4,163,612	1,380,641	2,782,971
Total All City Funds	<u>\$ 10,674,551</u>	<u>\$ 36,064,205</u>	<u>\$ 46,738,755</u>	<u>\$ 34,940,273</u>	<u>\$ 11,798,482</u>

SECTION 3: Personnel Changes. The appropriations above include a reduction of workforce due to financial constraints. These reductions include the elimination of the following five full time positions: Accounting Tech III, Parks Maintenance Worker, Civil Engineer, Construction Inspector, and Water/Sewer Superintendent. Additionally, the following positions are reduced in hours: Assistant Planner from full time to .59, Administration Department Secretary from full time to .25, Library Computer Tech from full time to .90, two Library Tech I from full time to .90 each, a Library Clerk from .45 to .40, a Library Clerk from .60 to .55, Cultural Program Manager to .34, and Senior Center Recreation Program Assistant from full time to .75, Senior Center Office Assistant from .50 to .40, Senior Center Van Driver from .57 to .47. This budget contains no provision for cost of living adjustment for nonunion employees, and includes five furlough days for all nonunion employees.

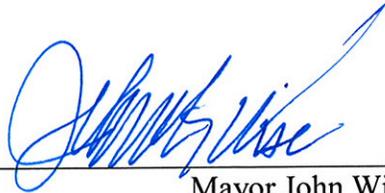
SECTION 4: Reserve Policy Waived. Due to current economic conditions the Reserve Policy established with Resolution No. 1164 is hereby waived in the fiscal year 2010 for the following funds: Cemetery Fund, Golf Course Fund, Water Utility Fund, Wastewater Utility Fund, and Solid Waste Utility Fund.

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.

Ordinance No.: 2441
 Draft No.: 2
 Draft Date: November 25, 2009
 Requested By: Finance Director

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 John Wise

INTRODUCED: 11-23-09
PASSED: 12-14-09
APPROVED: 12-15-09
PUBLISHED: 12-23-09

ATTESTED:



Marcia Hopkins
City Clerk

APPROVED AS TO FORM:



Michael J. Reynolds
City Attorney

Ordinance No.: 2441
Draft No.: 2
Draft Date: November 25, 2009
Requested By: Finance Director

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
General Fund					Fund 001
Revenues					
Beginning Fund Balance	\$ 1,921,795	\$ 1,360,079	\$ 1,360,079	\$ 1,112,431	-18.21%
Taxes	6,193,012	6,319,773	6,083,773	6,117,159	-3.21%
Licenses & Permits	280,092	377,100	290,400	295,600	-21.61%
Intergovernmental	476,098	437,260	484,415	529,348	21.06%
Charges for Services	1,315,788	1,627,531	1,571,585	1,548,501	-4.86%
Fines & Forfeitures	158,139	144,900	148,321	145,300	0.28%
Interest, Rentals & Other	150,800	116,275	101,097	50,953	-56.18%
Transfers In	114,000	368,549	687,904	154,954	-57.96%
Total Revenues	8,687,929	9,391,388	9,367,495	8,841,815	-5.85%
Total Resources	10,609,724	10,751,467	10,727,574	9,954,246	-7.41%
Expenditures					
Salaries	3,301,180	3,518,049	3,585,141	3,427,238	-2.58%
Personnel Benefits	1,354,992	1,588,669	1,462,018	1,573,602	-0.95%
Supplies	267,397	261,750	273,021	258,950	-1.07%
Services/Charges	1,183,243	1,036,035	997,454	1,044,559	0.82%
Intgov't Svc/Taxes	48,589	55,390	52,535	53,014	-4.29%
Interfund Services	468,102	604,184	604,184	467,470	-22.63%
Transfers Out	2,445,298	2,381,117	2,436,117	2,238,000	-6.01%
Total Operating Expenditures	9,068,801	9,445,194	9,410,470	9,062,833	-4.05%
Capital & Project Expenditures	178,451	358,033	204,673	70,100	-80.42%
Total Expenditures	9,247,252	9,803,227	9,615,143	9,132,933	-6.84%
Available Ending Balance	615,912	188,661	352,852	92,507	-
Designated-Petty Cash	6,780	2,780	2,780	3,780	3,780
Designated-Projects	-	-	-	-	-
Designated (8% Expenditures)	739,780	756,799	756,799	725,027	725,027
Ending Fund Balance	\$ 1,362,472	\$ 948,240	\$ 1,112,431	\$ 821,313	\$ 728,807
Reserves to					
Operating Expenditures	15.0%	10.0%	11.8%	9.1%	8.0%
				@15%	-5.9%
				1,359,425	(538,112)
Contingency Fund					Fund 101
Revenues					
Beginning Fund Balance	\$ 294,688	\$ 305,876	\$ 305,876	\$ 311,246	1.76%
Interest & Other	11,662	10,800	5,370	4,000	-62.96%
Total Resources	306,350	316,676	311,246	315,246	-0.45%
Ending Fund Balance	\$ 306,350	\$ 316,676	\$ 311,246	\$ 315,246	-0.45%

General Fund Significant Revenue Detail				Fund 001	
	2009	2010			
	Budget	Budget	Change	Change	
General Fund					
Beginning Fund Balance - Operating	\$ 1,360,079	\$ 1,112,431	\$ (247,648)		-18.2%
General Property Tax	2,078,273	2,094,280	16,007		0.8%
General Sales Tax	2,170,000	2,000,000	(170,000)		-7.8%
Water Fund	225,000	244,379	19,379		8.6%
Natural Gas Fund	220,000	200,000	(20,000)		-9.1%
Wastewater Fund	248,000	220,000	(28,000)		-11.3%
Solid Waste Fund	147,500	147,500	-		0.0%
Electric Utility Tax	526,000	526,000	-		0.0%
Telephone & Telegraph Utility Tax	405,000	385,000	(20,000)		-4.9%
Total Utility Taxes	1,771,500	1,722,879	(48,621)		-2.7%
Other Taxes	300,000	300,000	-		0.0%
Total Taxes	6,319,773	6,117,159	(202,614)		-3.2%
Business Licenses/Franchise	152,100	145,600	(6,500)		-4.3%
Permits	225,000	150,000	(75,000)		-33.3%
State Entitlements	197,875	203,728	5,853		3.0%
Grants	239,385	325,400	86,015		35.9%
Intergovt Payments for Services	437,260	529,128	91,868		21.0%
General Government	45,450	35,550	(9,900)		-21.8%
Public Safety	49,500	45,950	(3,550)		-7.2%
Community Development	153,360	132,700	(20,660)		-13.5%
Parks And Recreation	217,550	200,450	(17,100)		-7.9%
Interfund General Services <i>(detail below)</i>	1,161,671	1,133,851	(27,820)		-2.4%
Total Charges For Services	1,627,531	1,548,501	(79,030)		-4.9%
Municipal Court Fines & Forfeitures	144,900	145,300	400		0.3%
Investment Interest	54,900	26,903	(27,997)		-51.0%
Other Interest	15,875	6,903	(8,972)		-56.5%
Rents/Leases/Concessions	36,875	15,367	(21,508)		-58.3%
Other Misc Revenue	8,625	2,000	(6,625)		-76.8%
Total Misc Revenue	116,275	51,173	(65,102)		-56.0%
Transfers-In/Loan Repayment	368,549	154,954	(213,595)		-58.0%
Total General Fund	\$ 10,751,467	\$ 9,954,246	\$ (797,221)		-7.4%

2010 General Fund Indirect Cost Allocation Plan (ICAP)					
	Actual	Budget	Budget	Percentage	
Operating Fund Charges	2008	2009	2010	Op Expd**	
Cemetery	\$ 20,483	\$ 29,368	\$ 21,971	8%	
Fire/EMS	120,934	147,393	191,718	9%	
Property Management	796	335	253	0%	
Pool	749	1,410	2,793	0%	
Water	174,721	266,356	292,407	2707%	
Wastewater	181,697	324,876	227,420	65%	
Natural Gas	166,584	176,825	169,359	3%	
Solidwaste	146,629	178,753	171,016	10%	
Exposition Center	30,183	36,354	56,915	11%	
Total Expenditures	842,776	1,161,671	1,133,853		
General Fund Revenues					
Administration	386,719	515,920	482,475	84%	
Finance	380,910	556,000	562,203	83%	
Legal	75,147	89,751	89,173	69%	
Total Revenues	\$ 842,776	\$ 1,161,671	\$ 1,133,851	82%	
* 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	2010 Budget		2009 Budget		2008 Actual	
									\$	%	\$	%	\$	%
001 General														
Council	27,300	2,291	500	500	-	-	-	-	30,591	0.3%	32,521	0.3%	30,356	0.3%
Municipal Court	107,157	37,764	4,500	229,800	-	15,964	-	-	395,185	3.9%	381,280	3.5%	347,783	3.8%
Administration	260,209	84,899	14,900	166,200	-	47,253	-	-	573,461	5.7%	633,394	5.9%	575,612	6.2%
Finance	405,499	152,959	10,000	29,697	30,000	52,137	4,000	-	684,292	6.8%	822,408	7.6%	712,405	7.7%
Legal	-	-	-	129,610	-	-	-	-	129,610	1.3%	129,610	1.2%	121,266	1.3%
Police	1,950,403	775,857	160,650	257,530	-	262,436	-	-	3,406,876	34.0%	3,332,285	31.0%	3,335,605	36.2%
Community Development	281,883	100,411	7,500	38,096	-	36,304	66,100	-	530,294	5.3%	591,819	5.5%	685,503	7.4%
Parks & Recreation	387,874	118,470	60,000	170,650	-	53,376	-	-	790,370	7.9%	1,043,448	9.7%	906,995	9.8%
Non-Departmental	6,913	300,951	900	21,846	2,261,014	-	-	881,264	3,472,888	34.7%	3,792,378	35.2%	2,510,202	27.2%
Total Dollars	3,427,238	1,573,602	258,950	1,043,929	2,291,014	467,470	70,100	881,264	10,013,567	100.0%	10,759,143	100.0%	9,225,727	100.0%
Comparison by Type	Sub-Totals, with percentages, less Reserves							Reserves as % of	Total less Reserves					
2010 Budget Amount	3,427,238	1,573,602	258,950	1,043,929	2,291,014	467,470	70,100	881,264	9,132,303					
2010 Percent	37.5%	17.2%	2.8%	11.4%	25.1%	5.1%	0.8%	9.6%						
2009 Budget Amount	4,700,302		262,050	1,075,735	2,567,070	605,734	331,300	1,764,176	9,542,191					
2009 Percent	49.3%		2.7%	11.3%	26.9%	6.3%	3.5%	18.5%						
2008 Budget Amount	4,671,741		341,500	1,081,542	2,489,032	466,024	356,129	1,764,176	9,405,968					
2008 Percent	49.7%		3.6%	11.5%	26.5%	5.0%	3.8%	18.8%						

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
City Council					Fund 001 Dept 010
Expenditures					
Salaries	\$ 27,300	\$ 27,300	\$ 27,300	\$ 27,300	0.00%
Personnel Benefits	2,260	2,221	2,266	2,291	3.15%
Supplies	118	1,500	1,500	500	-66.67%
Services/Charges	677	1,500	1,000	500	-66.67%
Total Expenditures	30,355	32,521	32,066	30,591	-5.93%
Amount Covered By Tax Revenues	\$ 30,355	\$ 32,521	\$ 32,066	\$ 30,591	-5.93%
Staffing in FTE's	7.00	7.00	7.00	7.00	0.00%

Municipal Court					Fund 001 Dept 020
Revenues					
Intergovernmental	\$ 92,102	\$ 100,000	\$ 98,095	\$ 100,000	0.00%
Charges for Services	43,771	45,000	43,187	41,500	-7.78%
Fines & Forfeitures	158,139	144,900	148,321	145,300	0.28%
Interest, Rentals & Other	1,123	900	1,338	1,500	66.67%
Total Revenues	295,135	290,800	290,941	288,300	-0.86%
Expenditures					
Salaries	104,448	106,537	107,271	107,157	0.58%
Personnel Benefits	35,030	46,306	38,915	37,764	-18.45%
Supplies	3,707	4,700	4,100	4,500	-4.26%
Services/Charges	193,164	203,200	205,700	229,800	13.09%
Interfund Services	11,435	20,537	20,537	15,964	-22.27%
Operating Expenditures	347,784	381,280	376,523	395,185	3.65%
Projects & Capital Outlay	-	-	-	-	0.00%
Total Expenditures	347,784	381,280	376,523	395,185	3.65%
Amount Covered By Tax Revenues	\$ 52,649	\$ 90,480	\$ 85,582	\$ 106,885	18.13%
Staffing in FTE's	2.20	2.20	2.20	2.20	0.00%
Contracted Employees	3.00	3.00	3.00	4.00	33.33%

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Administration Department					
					Fund 001 Dept 030
Revenues					
Franchise Fees	\$ 124,819	\$ 130,000	\$ 127,000	\$ 127,000	-2.31%
Interfund Charges	386,719	515,920	515,920	482,475	-6.48%
Interest & Other*	4,570	1,950	2,108	2,050	5.13%
Project Revenues**	25,000	-	-	-	0.00%
Total Revenues	541,108	647,870	645,028	611,525	-5.61%
Expenditures					
Salaries	276,481	291,244	291,587	260,209	-10.66%
Personnel Benefits	92,393	112,661	99,672	84,899	-24.64%
Supplies	25,892	19,600	13,450	14,900	-23.98%
Services/Charges	123,199	153,800	132,656	166,200	8.06%
Interfund Services	34,270	56,089	56,089	47,253	-15.75%
Operating Expenditures	552,235	633,394	593,454	573,461	-9.46%
Projects & Capital Outlay	23,373	-	-	-	0.00%
Total Expenditures	575,608	633,394	593,454	573,461	-9.46%
Amount Covered By Tax Revenues	\$ 34,500	\$ (14,476)	\$ (51,574)	\$ (38,064)	162.95%
Staffing in FTE's	4.50	5.00	5.00	4.25	-15.00%

Administration-City Administrator					Fund 001 Division 031
Expenditures					
Salaries	\$ 217,849	\$ 230,280	\$ 230,627	\$ 199,789	-13.24%
Personnel Benefits	71,552	89,262	77,127	62,713	-29.74%
Supplies	15,180	9,300	7,000	6,900	-25.81%
Services/Charges	75,909	89,100	73,056	90,200	1.23%
Interfund Services	12,301	18,894	18,894	19,188	1.56%
Total Expenditures	\$ 392,791	\$ 436,836	\$ 406,704	\$ 378,790	-13.29%
Staffing in FTE's	2.50	3.00	3.00	2.25	-25.00%

Administration-Mayor					Fund 001 Division 032
Expenditures					
Salaries	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	0.00%
Personnel Benefits	1,061	1,070	1,066	1,200	12.15%
Supplies	5,002	6,750	3,450	4,450	-34.07%
Services/Charges	3,952	8,750	6,600	8,950	2.29%
Total Expenditures	\$ 22,015	\$ 28,570	\$ 23,116	\$ 26,600	-6.90%
Staffing in FTE's	1.00	1.00	1.00	1.00	0.00%

Media Services Division	Fund 001 Division 034
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Expenditures						
Salaries	\$ 46,632	\$ 48,964	\$ 48,960	\$ 48,420	-1.11%	
Personnel Benefits	19,780	22,329	21,479	20,986	-6.01%	
Supplies	4,419	3,550	3,000	3,550	0.00%	
Services/Charges	8,273	7,450	7,500	8,550	14.77%	
Interfund Services	10,974	14,439	14,439	7,029	-51.32%	
Capital Outlay*	23,373	-	-	-	0.00%	
Total Expenditures	\$ 113,451	\$ 96,732	\$ 95,378	\$ 88,535	-8.47%	
Staffing in FTE's	1.00	1.00	1.00	1.00	0.00%	

Communication & Technology Division	Fund 001 Division 035
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Expenditures						
Services/Charges	11,795	20,000	17,000	20,000	0.00%	
Total Expenditures	\$ 11,795	\$ 20,000	\$ 17,000	\$ 20,000	0.00%	

Building & Equipment Administration Division	Fund 001 Division 036
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Expenditures						
Supplies	1,291	-	-	-		
Services/Charges	23,270	28,500	28,500	38,500	35.09%	
Interfund Services	10,995	22,756	22,756	21,036	-7.56%	
Total Expenditures	\$ 35,556	\$ 51,256	\$ 51,256	\$ 59,536	16.15%	

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Finance Department					Fund 001 Dept 040
Revenues					
Charges for Services	\$ 29,540	\$ 45,000	\$ 46,382	\$ 35,000	-22.22%
Interfund Charges	380,910	556,000	556,000	562,203	1.12%
Intergovernmental	141	1,250	223	220	-82.40%
Project Revenues	5,893	1,475	1,475	-	0.00%
Total Revenues	416,484	603,725	604,080	597,423	-1.04%
Expenditures					
Salaries	364,917	453,411	447,414	405,499	-10.57%
Personnel Benefits	148,635	209,480	190,102	152,959	-26.98%
Supplies	14,711	15,000	8,884	10,000	-33.33%
Services/Charges	133,850	43,700	41,215	29,697	-32.04%
Intgov't Svc/Taxes	25,550	33,140	30,160	30,000	-9.47%
Interfund Services	23,617	62,411	62,411	52,137	-16.46%
Operating Expenditures	711,280	817,142	780,186	680,292	-16.75%
Project Expenditures	1,126	5,266	5,406	4,000	-24.04%
Total Expenditures	712,406	822,408	785,592	684,292	-16.79%
Amount Covered By Tax Revenues	\$ 295,922	\$ 218,683	\$ 181,512	\$ 86,869	-60.28%
Staffing in FTE's	7.00	8.00	8.00	7.00	-12.50%

Legal					Fund 001 Dept 050
Interfund Revenues	\$ 75,147	\$ 89,751	\$ 89,751	\$ 89,173	-0.64%
Expenditures					
Services/Charges	121,266	129,610	126,983	129,610	0.00%
Total Expenditures	121,266	129,610	126,983	129,610	0.00%
Amount Covered By Tax Revenues	\$ 46,119	\$ 39,859	\$ 37,232	\$ 40,437	1.45%

One FTE contract included in Municipal Court total.

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Police Department					Fund 001 Dept 060
Revenues					
Taxes	\$ 299,871	\$ 300,000	\$ 258,000	\$ 300,000	0.00%
Licenses & Permits	2,307	2,600	2,600	2,600	0.00%
Intergovernmental	350,196	319,160	368,220	383,928	20.29%
Charges for Services	34,035	4,500	4,200	4,450	-1.11%
Interest & Other	3,375	6,600	3,523	3,500	-46.97%
Project Revenues	-	31,200	31,200	-	0.00%
Revenues	689,784	664,060	667,743	694,478	4.58%
Expenditures					
Regular Salary	1,757,657	1,721,818	1,762,358	1,851,903	7.56%
Overtime & Temporary Labor	84,123	85,000	90,000	98,500	15.88%
Personnel Benefits	719,483	737,544	657,495	775,857	5.19%
Supplies	143,443	146,950	148,225	160,650	9.32%
Services/Charges	224,372	246,525	250,248	257,530	4.46%
Interfund Services	296,338	357,448	357,448	262,436	-26.58%
Operating Expenditures	3,225,416	3,295,285	3,265,774	3,406,876	3.39%
Project & Capital Outlay	6,381	37,000	43,500	-	-100.00%
Total Expenditures	3,231,797	3,332,285	3,309,274	3,406,876	2.24%
Amount Covered By Tax Revenues	\$ 2,542,013	\$ 2,668,225	\$ 2,641,531	\$ 2,712,398	1.66%
Staffing in FTE's	29.00	30.00	30.00	30.00	0.00%

Police Administrative Services Division					Fund 001 Division 061
Expenditures					
Regular Salary	\$ 86,908	\$ 86,908	\$ 91,249	\$ 88,996	2.40%
Overtime & Temporary Labor	-	-	-	-	0.00%
Personnel Benefits	102,579	36,784	25,320	25,784	-29.90%
Supplies	19,277	23,500	23,318	24,850	5.74%
Services/Charges	97,215	105,000	103,932	106,300	1.24%
Interfund Services	296,338	357,448	357,448	262,436	-26.58%
Capital Outlay	-	-	6,500	-	0.00%
Total Expenditures	\$ 602,317	\$ 609,640	\$ 607,767	\$ 508,366	-16.61%
Staffing in FTE's	1.00	1.00	1.00	1.00	0.00%

Police Field Services						Fund 001 Division 062
Expenditures						
Regular Salary	\$ 867,281	\$ 834,071	\$ 834,071	\$ 872,655		4.63%
Overtime & Temporary Labor	47,995	50,000	55,000	60,000		20.00%
Personnel Benefits	316,675	341,043	303,985	375,160		10.00%
Supplies	28,698	35,100	36,527	38,950		10.97%
Services/Charges	6,497	10,900	10,900	11,050		1.38%
Total Expenditures	\$ 1,267,146	\$ 1,271,114	\$ 1,240,483	\$ 1,357,815		6.82%
Staffing in FTE's	13.00	13.00	13.00	13.00		0.00%

Police Investigative Services						Fund 001 Division 063
Expenditures						
Regular Salary	\$ 262,327	\$ 259,128	\$ 271,894	\$ 274,025		5.75%
Overtime & Temporary Labor	14,057	10,000	12,000	15,500		55.00%
Personnel Benefits	94,227	119,813	104,257	104,956		-12.40%
Supplies	5,382	10,450	10,480	13,750		31.58%
Services/Charges	2,854	6,625	8,260	7,100		7.17%
Total Expenditures	\$ 378,847	\$ 406,016	\$ 406,891	\$ 415,331		2.29%
Staffing in FTE's	4.00	4.00	4.00	4.00		0.00%

Police Jail Services						Fund 001 Division 065
Expenditures						
Regular Salary	\$ 304,650	\$ 311,942	\$ 322,111	\$ 360,427		15.54%
Overtime & Temporary Labor	15,643	20,000	18,000	18,000		-10.00%
Personnel Benefits	119,866	139,125	130,104	145,092		4.29%
Supplies	69,192	74,100	74,100	79,300		7.02%
Services/Charges	11,693	33,000	23,856	32,180		-2.48%
Capital Outlay	-	25,000	25,000	-		-100.00%
Total Expenditures	\$ 521,044	\$ 603,167	\$ 593,171	\$ 634,999		5.28%
Staffing in FTE's	5.00	6.00	6.00	6.00		0.00%

Police Dispatch						Fund 001 Division 066
Expenditures						
Regular Salary	\$ 236,491	\$ 229,769	\$ 243,033	\$ 255,800		11.33%
Overtime & Temporary Labor	6,428	5,000	5,000	5,000		0.00%
Personnel Benefits	86,136	100,779	93,829	124,865		23.90%
Supplies	20,894	3,800	3,800	3,800		0.00%
Services/Charges	106,113	91,000	103,300	100,900		10.88%
Capital Outlay	6,381	12,000	12,000	-		-100.00%
Total Expenditures	\$ 462,443	\$ 442,348	\$ 460,962	\$ 490,365		10.86%
Staffing in FTE's	6.00	6.00	6.00	6.00		0.00%

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Community Development Department					Fund 001 Dept 070
Revenues					
Building Permits	\$ 134,517	\$ 225,000	\$ 145,000	\$ 150,000	-33.33%
Planning Charges for Services	51,212	53,000	36,800	42,500	-19.81%
Building Charges for Services	122,609	100,360	80,345	90,200	-10.12%
Interest & Other/Business License	18,449	19,500	15,800	16,000	-17.95%
Project Revenues (Detail below)	25,300	18,100	18,100	45,200	-10.12%
Total Revenues	352,087	415,960	296,045	343,900	-17.32%
Expenditures					
Salaries	332,479	349,117	346,482	281,883	-19.26%
Personnel Benefits	116,449	130,614	127,053	100,411	-23.12%
Supplies	8,606	6,550	6,862	7,500	14.50%
Services/Charges	57,199	42,000	35,352	38,096	-9.30%
Interfund Services	20,131	45,438	45,438	36,304	-20.10%
Operating Expenditures	534,864	573,719	561,187	464,194	-19.09%
Project Expenditures (Detail below)	105,710	18,100	18,100	66,100	265.19%
Total Expenditures	640,574	591,819	579,287	530,294	-10.40%
Amount Covered By Tax Revenues	\$ 288,487	\$ 175,859	\$ 283,242	\$ 186,394	5.99%
Staffing in FTE's	5.70	5.70	5.70	4.79	-15.96%

Projects/Capital Revenue & Expenditure Detail					Fund 001 Division 55x
Revenues					
559-Shoreline Ecology Grant	25,300	18,100	18,100	16,100	
5xx-Dept of Commerce GMA Comp Plan Grant	-	-	-	29,100	
Total Revenues	25,300	18,100	18,100	45,200	
Expenditures					
556-Permit Tracking System	24,748				
Annexation Strategy	50,000				
559-Shoreline Master Program	30,962	18,100	18,100	16,100	
5xx-Comprehensive Plan Update	-	-	-	50,000	
Total Expenditures	105,710	18,100	18,100	66,100	
Project Net	\$ (80,410)	\$ -	\$ -	\$ (20,900)	

Planning Division	Fund 001 Division 072
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Expenditures					
Salaries	\$ 249,504	\$ 264,042	\$ 270,246	\$ 207,150	-21.55%
Personnel Benefits	98,691	109,611	107,494	83,010	-24.27%
Supplies	3,647	3,500	3,500	3,500	0.00%
Services/Charges	40,012	29,600	27,301	27,801	-6.08%
Interfund Services	20,131	45,438	45,438	36,304	-20.10%
Total Expenditures	\$ 411,985	\$ 452,191	\$ 453,979	\$ 357,765	-20.88%
Staffing in FTE's	4.20	4.20	4.20	3.79	-9.76%

Building Division	Fund 001 Division 073
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Expenditures					
Salaries	\$ 82,975	\$ 85,075	\$ 76,236	\$ 74,733	-12.16%
Personnel Benefits	17,758	21,003	19,559	17,401	-17.15%
Supplies	4,959	3,050	3,362	4,000	31.15%
Services/Charges	17,187	12,400	8,051	10,295	-16.98%
Total Expenditures	\$ 122,879	\$ 121,528	\$ 107,208	\$ 106,429	-12.42%
Staffing in FTE's	1.50	1.50	1.50	1.00	-33.33%

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Parks & Recreation Department					Fund 001 Dept 080
Revenues					
Intergovernmental	\$ 8,500	\$ -	\$ -	\$ -	0.00%
Charges for Services	191,845	218,000	199,000	201,000	-7.80%
Interest & Other	12,664	10,500	5,100	7,000	-33.33%
Project Revenues (Detail below)	34,000	282,000	282,000	-	-100.00%
Total Revenues	247,009	510,500	486,100	208,000	-59.26%
Expenditures					
Salaries	349,228	333,227	362,226	387,874	16.40%
Personnel Benefits	100,922	109,843	114,519	118,470	7.85%
Supplies	70,827	65,650	89,400	60,000	-8.61%
Services/Charges	215,601	173,750	163,200	170,650	-1.78%
Interfund Services	82,311	62,261	62,261	53,376	-14.27%
Intgov't Svc/Taxes	187	50	100	-	-100.00%
Capital Outlay	-	15,667	15,667	-	-100.00%
Operating Expenditures	819,076	760,448	807,373	790,370	3.93%
Project Expenditures (Detail below)	41,861	282,000	122,000	-	-100.00%
Total Expenditures	860,937	1,042,448	929,373	790,370	-24.18%
Amount Covered By Tax Revenues	\$ 613,928	\$ 531,948	\$ 443,273	\$ 582,370	9.48%
Staffing in FTE's	4.73	4.13	4.13	2.70	-34.62%

Projects/Capital Revenue & Expenditure Detail					Fund 001 Division 45x
Revenues					
453-Boise Creek Infrastructure-REET 131	34,000	17,000	17,000	-	
465-Wastewater Fund 420	-	40,000	40,000	-	
482-Wayfinding & Fencing-REET Fund 131	-	150,000	150,000	-	
484 Marketing/Branding-Property Mgt 180	-	75,000	75,000	-	
Total Revenues	34,000	282,000	282,000	-	
Expenditures					
453-Boise Creek Infrastructure		17,000	17,000		
482-Wayfinmding Fencing		150,000	30,000		
484-Marketing & Branding	41,861	75,000	35,000		
465-MacFarland Park Improvements		40,000	40,000		
Total Expenditures	41,861	282,000	122,000	-	
Project Net	\$ (7,861)	\$ -	\$ 160,000	\$ -	

Parks & Recreation Division	Fund 001 Division 082
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Expenditures						
Salaries	\$ 233,508	\$ 212,032	\$ 232,205	\$ 266,470	25.67%	
Personnel Benefits	67,305	75,661	74,223	75,713	0.07%	
Supplies	37,897	37,250	69,500	34,000	-8.72%	
Services/Charges	91,582	86,700	73,400	81,950	-5.48%	
Capital Outlays	-	15,667	15,667	-	-100.00%	
Intgov't Svc/Taxes	1,550	1,000	-	-	-100.00%	
Interfund Services	82,311	62,261	62,261	53,376	-14.27%	
Total Expenditures	\$ 514,153	\$ 490,571	\$ 527,256	\$ 511,509	4.27%	
Staffing in FTE's	3.00	2.45	2.45	2.35	-4.08%	

Grounds & Facilities Maintenance Division	Fund 001 Division 083
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Expenditures						
Salaries	\$ 115,720	\$ 121,195	\$ 130,021	\$ 121,404	0.17%	
Personnel Benefits	33,617	34,182	40,296	42,757	25.09%	
Supplies	32,930	28,400	19,900	26,000	-8.45%	
Services/Charges	124,019	87,050	89,800	88,700	1.90%	
Intgov't Svc/Taxes	187	50	100	-	-100.00%	
Total Expenditures	\$ 306,473	\$ 270,877	\$ 280,117	\$ 278,861	2.95%	
Staffing in FTE's	1.73	1.68	1.68	0.35	-79.17%	

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
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Transfers & Other Governments					Fund 001 Division 090
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Revenues					
Taxes	\$ 5,893,141	\$ 6,019,773	\$ 5,825,773	\$ 5,817,159	-3.37%
Interest and Miscellaneous	98,034	62,400	56,130	36,903	-40.86%
Transfers In (<i>detail below</i>)	80,000	86,549	405,904	154,954	79.04%
Total Revenues	\$ 6,071,175	\$ 6,168,722	\$ 6,287,807	\$ 6,009,016	-2.59%

Expenditures					
Salary & Benefits	\$ 4,547	\$ 6,395	\$ 6,503	\$ 6,913	8.10%
Supplies	93	1,800	600	900	-50.00%
Services/Charges	2,891	4,950	4,100	4,346	-12.20%
Outside Agencies	55,432	37,000	37,000	17,500	-52.70%
Intgov't Svc/Taxes	22,852	22,200	22,275	23,014	3.67%
Transfers Out (<i>detail below</i>)	2,445,298	2,381,117	2,436,117	2,238,000	-6.01%
LEOFF 1 Medical/Salary	195,412	384,000	231,996	444,951	15.87%
Total Expenditures	\$ 2,726,525	\$ 2,837,462	\$ 2,738,591	\$ 2,735,624	-3.59%

Transfers In /Transfers Out Detail					
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Transfers In					
Loan Repayment Fund 310 Proj 580	-	-	-	30,000	
Close-out Debt Fund 212 Library Bonds	-	-	-	5,733	
Data Processing to GF	80,000	86,549	86,549	-	
Fund 310 Reverse 2008 Transfer	-	-	319,355	-	
Operating Revenues-Prop Mgmt Fund	-	-	-	119,221	
Total Transfers In	\$ 80,000	\$ 86,549	\$ 405,904	\$ 154,954	

Transfers Out					
Street	\$ 250,000	\$ 215,000	\$ 270,000	\$ 365,000	69.77%
Library	540,000	631,000	631,000	575,000	-8.87%
Fire/EMS	635,831	802,792	802,792	722,000	-10.06%
Arts	80,000	50,000	50,000	-	-100.00%
Pool	169,003	183,065	183,065	120,000	-34.45%
Human Services	385,000	433,500	433,500	390,000	-10.03%
Welcome Center	319,355	-	-	-	
Cole Street Bond	66,109	65,760	65,760	66,000	0.36%
Total Transfers Out	\$ 2,445,298	\$ 2,381,117	\$ 2,436,117	\$ 2,238,000	-6.01%

Misc. Non-Departmental					Fund 001 Division 090
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Expenditures					
Outside Agencies	\$ 55,432	\$ 37,000	\$ 37,000	\$ 17,500	-52.70%
Intgov't Svc/Taxes	22,852	22,200	22,275	23,014	3.67%
Transfers Out (<i>see detail</i>)	2,445,298	2,381,117	2,436,117	2,238,000	-6.01%
LEOFF 1 Medical/Salary	195,412	384,000	231,996	444,951	15.87%
Total Expenditures	\$ 2,718,994	\$ 2,824,317	\$ 2,727,388	\$ 2,723,465	-3.57%

Civil Service Division					Fund 001 Division 093
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Expenditures					
Salary & Benefits	\$ 4,547	\$ 6,395	\$ 6,503	\$ 6,913	8.10%
Supplies	93	1,800	600	900	-50.00%
Services/Charges	2,891	4,950	4,100	4,346	-12.20%
Total Expenditures	\$ 7,531	\$ 13,145	\$ 11,203	\$ 12,159	-7.50%
Staffing in FTE's	0.10	0.10	0.10	0.10	0.00%

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Street					Fund 110
Revenues					
Beginning Fund Balance	\$ 430,237	\$ 229,616	\$ 229,616	\$ 54,409	-76.30%
Licenses & Permits	6,553	2,000	1,839	2,000	0.00%
Motor Vehicle Fuel Tax	259,185	250,000	250,000	259,340	3.74%
Charges for Services	16,775	8,000	21,436	6,500	-18.75%
Interest & Other	12,625	19,000	3,207	3,000	-84.21%
Transfers-General Fund	396,429	215,000	270,000	365,000	69.77%
Operating Revenues	691,567	494,000	546,482	635,840	28.71%
Grants	106,110	1,075,400	364,000	175,000	-83.73%
Garrett St. Special Assessment	-	134,600	-	-	-100.00%
Transfer In-707 Garrett St Fund 158	-	-	10,000	40,000	
Transfers In-REET Funds 130/131	56,500	550,000	214,545	300,000	-45.45%
Stormwater Grant	-	75,000	75,000	-	-100.00%
Stormwater Interfund Loan-Prop Mgt	-	75,000	75,000	-	-100.00%
Total Project Revenues	162,610	1,910,000	738,545	515,000	-73.04%
Total Revenues	854,177	2,404,000	1,285,027	1,150,840	-52.13%
Total Resources	1,284,414	2,633,616	1,514,643	1,205,249	-54.24%
Expenditures					
Salaries	222,047	338,440	347,621	226,815	-32.98%
Personnel Benefits	76,341	108,485	115,460	76,581	-29.41%
Supplies	41,303	31,400	28,483	30,750	-2.07%
Street Lighting	119,003	120,000	123,000	125,000	4.17%
Services/Charges	36,877	48,700	26,670	30,200	-37.99%
Intgov't Svc/Taxes	14,350	5,500	8,930	8,850	60.91%
Interfund Services	102,086	77,986	78,405	60,895	-21.92%
Operating Expenditures	612,007	730,511	728,569	559,091	-23.47%
Projects & Capital Outlay <i>(Detail below)</i>	75,149	1,291,000	593,545	515,000	-60.11%
Stormwater Comprehensive Plan	-	140,143	100,000	50,000	-64.32%
Debt Service	38,473	38,120	38,120	37,766	-0.93%
Total Expenditures	725,629	2,199,774	1,460,234	1,161,857	-47.18%
Available	\$ 434,935	\$ 433,842	\$ 54,409	\$ 19,939	Goal -
Designated-O & M @ 4%	30,000	-	-	22,364	22,364
Designated-Open Space/Transport	85,850	-	-	-	-
Reserved-Paths & Trails	8,000	-	-	1,089	1,089
Ending Fund Balance	\$ 558,785	\$ 433,842	\$ 54,409	\$ 43,392	\$ 23,453
Staffing in FTE's	4.66	4.76	5.33	3.67	-22.90%
Reserves to					
Operating Expenditures	91.3%	59.4%	7.5%	7.8%	4.2%
Projects & Capital Outlay Detail					
659 410 Corridor Study	3,379	155,000	155,000	-	
675 Porter/McHugh Improvements	65,285	393,000	273,545	-	
700 Pavement Mgt System	6,485	300,000	115,000	300,000	
707 Garrett St/Griffin to Battersby	-	443,000	50,000	215,000	
Total Expenditures	\$ 75,149	\$ 1,291,000	\$ 593,545	\$ 515,000	

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Lodging Tax					Fund 115
Revenues					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	-
Hotel/Motel Tax	-	-	-	10,000	
Interest & Other	-	-	-	-	
Total Revenues	-	-	-	10,000	
Total Resources	-	-	-	10,000	
Expenditures					
Operating Expenditures	-	-	-	-	
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 10,000	

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Library Fund - Community Services Department					Fund 120
Revenues					
Beginning Fund Balance	\$ 49,457	\$ 12,241	\$ 12,241	\$ 12,395	1.26%
Charges for Services	887	850	340	300	-64.71%
Fines & Forfeitures	10,336	9,200	9,150	9,200	0.00%
Donations, Interest & Other	4,572	4,300	2,795	1,000	-76.74%
Transfer-General Fund	540,000	631,000	631,000	575,000	-8.87%
Operating Revenues	555,795	645,350	643,285	585,500	-9.27%
Project Fund Balance	55,645	55,645	55,645	-	-100.00%
Total Revenues	611,440	700,995	698,930	585,500	-16.48%
Total Resources	660,897	713,236	711,171	597,895	-16.17%
Expenditures					
Salaries	270,992	283,846	287,052	260,663	-8.17%
Personnel Benefits	103,820	116,186	114,802	113,100	-2.66%
Supplies	75,889	61,200	62,500	52,558	-14.12%
Services/Charges	54,715	61,200	50,305	61,700	0.82%
Intgov't Svc/Taxes	86	-	70	-	0.00%
Interfund Services	78,585	128,402	128,402	103,331	-19.53%
Operating Expenditures	584,087	650,834	643,131	591,352	-9.14%
Projects & Capital Outlay*	-	55,645	55,645	2,000	-96.41%
Total Expenditures	584,087	706,479	698,776	593,352	-16.01%
Available	76,810	6,757	12,395	4,543	-32.77%
Reserved-Books/Projects	-	-	-	-	0.00%
Ending Fund Balance	\$ 76,810	\$ 6,757	\$ 12,395	\$ 4,543	-32.77%

Staffing in FTE's	6.55	6.45	6.45	5.95	-7.75%
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Projects & Capital Outlay Detail

Expenditures*					
Reupholster library furniture	-	-	-	2,000	
193 Security/Inventory Control System	-	55,645	55,645	-	
Total Expenditures	\$ -	\$ 55,645	\$ 55,645	\$ 2,000	

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Schlotfeldt Endowment					Fund 621
Revenues					
Beginning Fund Balance	\$ 16,851	\$ 17,458	\$ 17,458	\$ 18,747	7.38%
Interest & Other	615	600	1,689	300	-50.00%
Total Revenues	615	600	1,689	300	-50.00%
Total Resources	17,466	18,058	19,147	19,047	5.48%
Expenditures					
Supplies	-	500	400	500	0.00%
Operating Expenditures	-	500	400	500	0.00%
Ending Fund Balance	\$ 17,466	\$ 17,558	\$ 18,747	\$ 18,547	5.63%

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Lafromboise Memorial					Fund 722
Revenues					
Beginning Fund Balance	\$ 135,786	\$ 140,917	\$ 140,917	\$ 118,388	-15.99%
Interest & Other	5,210	5,000	2,471	2,000	-60.00%
Total Revenues	5,210	5,000	2,471	2,000	-60.00%
Total Resources	140,996	145,917	143,388	120,388	-17.50%
Expenditures					
Services/Charges	-	35,000	25,000	2,000	-94.29%
Operating Expenditures	-	35,000	25,000	2,000	-94.29%
Ending Fund Balance	\$ 140,996	\$ 110,917	\$ 118,388	\$ 118,388	6.74%

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Real Estate Excise Tax-2nd					Fund 130
Revenues					
Beginning Fund Balance	\$ 757,966	\$ 861,366	\$ 861,366	\$ 596,994	-30.69%
Taxes	128,480	120,000	125,000	125,000	4.17%
Interest & Other	31,747	18,500	15,628	15,000	-18.92%
Total Revenues	160,227	138,500	140,628	140,000	1.08%
Total Resources	918,193	999,866	1,001,994	736,994	-26.29%
Expenditures					
Transfer-659 410 Corridor, Fund 110	39,500	90,000	90,000	-	-100.00%
Transfer-700 Pavement Mgt, Fund 110	17,000	150,000	115,000	300,000	100.00%
Transfer-707 Garret St, Fund 110	-	200,000	200,000	-	-100.00%
Operating Expenditures	56,500	440,000	405,000	300,000	-31.82%
					Goal
Available	661,693	329,866	366,994	206,994	-
Designated	200,000	230,000	230,000	230,000	230,000
Ending Fund Balance	\$ 861,693	\$ 559,866	\$ 596,994	\$ 436,994	\$ 230,000

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Real Estate Excise Tax-1st					Fund 131
Revenues					
Beginning Fund Balance	\$ 719,216	\$ 676,557	\$ 676,557	\$ 203,784	-69.88%
Taxes	128,480	120,000	125,000	125,000	4.17%
Interest & Other	28,395	20,000	12,382	12,000	-40.00%
Total Revenues	156,875	140,000	137,382	137,000	-2.14%
Total Resources	876,091	816,557	813,939	340,784	-58.27%
Expenditures					
Transfer-392 Fire Station, Fund 160	165,000	13,800	13,800	32,400	134.78%
Transfer-Pool Roof Replacement	-	-	-	65,000	
Transfer-453 Boise Creek, Fund 001	34,000	17,000	17,000	-	-100.00%
Transfer-482 General Fund, Fund 001	-	150,000	150,000	-	-100.00%
Transfer-675 Porter-McHugh, Fund 110	-	110,000	110,000	-	-100.00%
Transfer-310 Welcome Ctr Grant Match	-	-	319,355	-	0.00%
Operating Expenditures	199,000	290,800	610,155	97,400	-66.51%
					Goal
Available	477,091	295,757	-	13,384	-
Designated	200,000	230,000	203,784	230,000	230,000
Ending Fund Balance	\$ 677,091	\$ 525,757	\$ 203,784	\$ 243,384	\$ 230,000

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Cemetery					Fund 140
Revenues					
Beginning Fund Balance	\$ 102,465	\$ 85,673	\$ 85,673	\$ 29,859	-65.15%
Charges for Services	251,455	229,520	190,500	200,000	-12.86%
Interfund Transfers-Fund 180				60,000	
Interest & Other	2,632	3,000	1,000	2,500	-16.67%
Total Revenues	254,087	232,520	191,500	262,500	12.89%
Total Resources	356,552	318,193	277,173	292,359	-8.12%
Expenditures					
Salaries	113,359	85,184	94,857	111,478	30.87%
Personnel Benefits	47,721	40,063	43,825	87,245	117.77%
Supplies	49,119	39,500	25,075	31,500	-20.25%
Services/Charges	17,870	13,700	21,045	20,450	49.27%
Intgov't Svc/Taxes	685	-	200	500	
Interfund Services	42,292	46,645	46,645	34,795	-25.40%
Operating Expenditures	271,046	225,092	231,647	285,968	27.04%
Capital Equipment	-	15,667	15,667	-	-100.00%
Total Expenditures	271,046	240,759	247,314	285,968	18.78%
Available	85,506	77,434	29,859	6,391	
Designated-O & M @ 8%					
Equipment Reserve					
Ending Fund Balance	\$ 85,506	\$ 77,434	\$ 29,859	\$ 6,391	\$ 22,877
Staffing in FTE's	1.55	2.05	2.05	-	-100.00%
Reserves to					
Operating Expenditures	31.5%	34.4%	12.9%	2.2%	8.0%
Cemetery Endowment					Fund 701
Revenues					
Beginning Fund Balance	\$ 346,547	\$ 376,023	\$ 376,023	\$ 411,191	9.35%
Charges for Services	15,984	-	28,570	14,000	
Interest & Other	13,420	11,400	6,598	5,000	-56.14%
Total Revenues	29,404	11,400	35,168	19,000	66.67%
Total Resources	375,951	387,423	411,191	430,191	11.04%
Expenditures					
Interfund Transfers	-	-	-	-	0.00%
Total Operating Expenditures	-	-	-	-	0.00%
Ending Fund Balance	\$ 375,951	\$ 387,423	\$ 411,191	\$ 430,191	11.04%

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Seized Assets					Fund 150
Revenues					
Beginning Fund Balance	\$ 18,751	\$ 16,729	\$ 16,729	\$ 42,429	153.63%
Share of Federally Foreited Property	5,556	5,000	40,000	25,000	400.00%
Confiscated Property Sales	71,882	45,000	10,000	20,000	-55.56%
Interest & Other	496	500	200	200	-60.00%
Total Revenues	77,934	50,500	50,200	45,200	-10.50%
Total Resources	96,685	67,229	66,929	87,629	30.34%
Expenditures					
Supplies	22,728	37,000	20,000	22,000	-40.54%
Services/Charges	5,299	2,250	4,500	1,500	-33.33%
Intgov't Svc/Taxes	3,065	3,000	-	-	-100.00%
Capital Outlays	48,848	-	-	2,500	
Operating Expenditures	79,940	42,250	24,500	26,000	-38.46%
Ending Fund Balance	\$ 16,745	\$ 24,979	\$ 42,429	\$ 61,629	146.72%

Jail Administration Group					Fund 154
Revenues					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 90,882	
Intergovernmental Revenue	-	-	90,782	-	
Interest & Other	-	-	100	450	
Total Revenues	-	-	90,882	450	
Total Resources	-	-	90,882	91,332	
Expenditures					
Ending Fund Balance	\$ -	\$ -	\$ 90,882	\$ 91,332	

Drug Education & Enforcement					Fund 156
Revenues					
Beginning Fund Balance	\$ 14,233	\$ 14,872	\$ 14,872	\$ 17,022	14.46%
Fines & Forfeitures	2,408	3,000	2,000	2,500	-16.67%
Interest & Other	3,695	1,400	150	1,850	32.14%
Total Revenues	6,103	4,400	2,150	4,350	-1.14%
Total Resources	20,336	19,272	17,022	21,372	10.90%
Expenditures					
Supplies	-	5,000	-	3,000	-40.00%
Capital Outlay	5,477	-	-	-	
Operating Expenditures	5,477	5,000	-	3,000	-40.00%
Ending Fund Balance	\$ 14,859	\$ 14,272	\$ 17,022	\$ 18,372	28.73%

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Impact/Mitigation/Wetlands Fund					Fund 158
Revenues					
Beginning Fund Balance	\$ 366,181	\$ 401,940	\$ 401,940	\$ 290,011	-27.85%
Charges for Services	27,813	100,000	36,394	-	-100.00%
Interest & Other	16,014	14,200	7,777	7,000	-50.70%
Total Revenues	43,827	114,200	44,171	7,000	-93.87%
Total Resources	410,008	516,140	446,111	297,011	-42.46%
Expenditures					
Capital Outlay	-	166,243	156,100	60,000	-63.91%
Operating Expenditures	-	166,243	156,100	60,000	-63.91%
Ending Fund Balance	\$ 410,008	\$ 349,897	\$ 290,011	\$ 237,011	-32.26%

Parks Mitigation Detail

Revenues					
Beginning Fund Balance	\$ 48,911	\$ 53,088	\$ 53,088	\$ 64,488	21.47%
Charges for Services	7,078	25,000	10,363	-	-100.00%
Interest & Other	2,056	1,300	1,037	1,000	-23.08%
Total Revenues	9,134	26,300	11,400	1,000	-96.20%
Total Resources	58,045	79,388	64,488	65,488	-17.51%
Expenditures					
Parks Trail Expansion	-	-	-	-	
Ending Fund Balance	\$ 58,045	\$ 79,388	\$ 64,488	\$ 65,488	-17.51%

CD Wetlands Mitigation Detail

Revenues					
Beginning Fund Balance	\$ 154,043	\$ 158,201	\$ 158,201	\$ 15,448	-90.24%
Charges for Services	-	-	-	-	
Interest & Other	7,269	6,700	3,347	3,000	-55.22%
Total Revenues	7,269	6,700	3,347	3,000	-55.22%
Total Resources	161,312	164,901	161,548	18,448	-88.81%
Expenditures					
Capital Outlay-557 Newuakum	-	166,243	146,100	20,000	-87.97%
Operating Expenditures	-	166,243	146,100	20,000	-87.97%
Ending Fund Balance	\$ 161,312	\$ (1,342)	\$ 15,448	\$ (1,552)	15.65%

Street Mitigation Detail

Revenues					
Beginning Fund Balance	\$ 163,227	\$ 190,651	\$ 190,651	\$ 210,075	10.19%
Charges for Services	20,735	75,000	26,031	-	-100.00%
Interest & Other	6,689	6,200	3,393	3,000	-51.61%
Total Revenues	27,424	81,200	29,424	3,000	-96.31%
Total Resources	190,651	271,851	220,075	213,075	-21.62%
Expenditures					
Transfer to Fund 110-707 Garrett St	-	-	10,000	40,000	
Operating Expenditures	-	-	10,000	40,000	
Ending Fund Balance	\$ 190,651	\$ 271,851	\$ 210,075	\$ 173,075	-36.33%

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Fire & Emergency Medical Services					Fund 160
Revenues					
Beginning Fund Balance	\$ 88,519	\$ 40,705	\$ 40,705	\$ 89,329	119.45%
Fire District 28	635,831	802,792	802,792	870,000	8.37%
County EMS Levy Sharing	282,663	291,138	291,138	291,138	0.00%
Charges for Services	450	11,000	10,500	4,050	-63.18%
Interest & Other	13,314	7,200	8,742	3,300	-54.17%
Grants	3,000	2,000	2,934	3,500	75.00%
Transfers-General Fund 001	635,831	802,792	802,792	722,000	-10.06%
Transfer In -REET Fund 131	165,000	13,800	13,800	32,400	134.78%
Transfer In-180 Fund for Third Shift	-	-	-	148,000	
Total Revenues	1,736,089	1,930,722	1,932,698	2,074,388	7.44%
Total Resources	1,824,608	1,971,427	1,973,403	2,163,717	9.75%
Expenditures					
Salary-Full Time & Volunteers	670,349	927,675	855,071	1,014,141	9.32%
Overtime & Temporary Labor	110,596	50,000	110,000	102,500	105.00%
Personnel Benefits	244,907	370,205	326,191	441,131	19.16%
Fuel	16,965	20,970	14,300	21,070	0.48%
Supplies	113,968	107,443	92,048	106,243	-1.12%
Services/Charges	237,834	162,330	154,026	194,270	19.68%
Intgov't Svc/Taxes	12,030	12,000	12,000	12,000	0.00%
Interfund Services	196,182	218,565	221,065	228,204	4.41%
Operating Expenditures	1,602,831	1,869,188	1,784,701	2,119,559	13.39%
Projects & Capital Outlay <i>(detail below)</i>	15,121	99,420	99,373	39,100	-60.67%
Total Expenditures	1,617,952	1,968,608	1,884,074	2,158,659	9.65%
Available	198,603	2,819	89,329	5,058	79.42%
Reserved - Equipment Purchase	8,053	-	-	-	
Ending Fund Balance	\$ 206,656	\$ 2,819	\$ 89,329	\$ 5,058	79.42%
Staffing in FTE's	8.50	11.50	11.50	11.50	0.00%
Projects & Capital Outlay Detail					
Expenditures					
Computer Hardware/Radios		24,900	24,900		
Transportation Equipment		50,000	50,000		
392 Fire Station Roof	-	13,800	13,753	-	
Station #1 Soffit Repair & Replacmt.	-	-	-	17,400	
Station #1 Bay #6 Exhaust Extractor	-	-	-	15,000	
Machinery & Equipment	15,121	10,720	10,720	6,700	
Total Expenditures	\$ 15,121	\$ 99,420	\$ 99,373	\$ 39,100	

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Arts					Fund 162
Revenues					
Beginning Fund Balance	\$ 38,659	\$ 36,152	\$ 36,152	\$ 18,025	-50.14%
Grants	12,500	17,000	8,000	20,000	17.65%
Charges for Services	7,806	8,000	9,000	10,000	25.00%
Donations, Interest & Other	22,944	18,000	7,100	19,500	8.33%
Transfers-General Fund 001	80,000	50,000	50,000	-	-100.00%
State Arts Commission	-	26,250	26,250	2,000	-92.38%
Total Revenues	123,250	119,250	100,350	51,500	-56.81%
Total Resources	161,909	155,402	136,502	69,525	-55.26%
Expenditures					
Salaries	52,997	56,570	57,903	15,232	-73.07%
Personnel Benefits	9,787	16,448	10,180	2,797	-82.99%
Supplies	3,524	4,200	4,500	1,000	-76.19%
Services/Charges	51,655	55,000	39,000	10,000	-81.82%
Interfund Services	7,829	6,894	6,894	3,146	-54.37%
Operating Expenditures	125,792	139,112	118,477	32,175	-76.87%
Projects & Capital Outlay**	-	-	-	-	
Total Expenditures	125,792	139,112	118,477	32,175	-76.87%
Ending Fund Balance	\$ 36,117	\$ 16,290	\$ 18,025	\$ 37,350	129.28%
Staffing/Contract in FTE's	1.00	1.00	1.00	0.34	-66.00%
Projects & Capital Outlay Detail					
Expenditures**					
		-	-	-	
		-	-	-	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	

Note: This fund is using up ending fund balance from previous year in 2010.

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Pool					
Revenues					
Beginning Fund Balance	\$ 345	\$ 116,825	\$ 116,825	\$ 246,154	110.70%
Grants	-	-	-	-	0.00%
Charges for Services	219,449	250,000	254,500	262,000	4.80%
Rentals	73,764	60,500	70,000	70,000	15.70%
Donations, Interest & Other	19,897	8,800	11,660	11,000	25.00%
Transfer-Real Estate Excise Tax 1	-	-	-	65,000	
Transfer-Property Tax, Fund 001	169,003	183,065	183,065	120,000	-34.45%
Total Revenues	482,113	502,365	519,225	528,000	5.10%
Total Resources	482,458	619,190	636,050	774,154	25.03%
Expenditures					
Salaries	196,696	163,537	162,474	187,436	14.61%
Personnel Benefits	46,292	39,696	47,831	42,900	8.07%
Supplies	41,860	33,500	30,000	35,700	6.57%
Services/Charges*	147,041	144,100	124,330	135,350	-6.07%
Intgov't Svc/Charges	1,133	1,500	700	1,100	-26.67%
Interfund Services	29,838	24,561	24,561	18,077	-26.40%
Operating Expenditures	462,860	406,894	389,896	420,563	3.36%
Projects & Capital Outlay**	-	-	-	65,000	0.00%
Total Expenditures	462,860	406,894	389,896	485,563	19.33%
Available for Capital Projects	-	-	-	188,591	
Restricted for Emergencies	-	-	-	100,000	
Ending Fund Balance	\$ 19,598	\$ 212,296	\$ 246,154	\$ 288,591	35.94%
Staffing in FTE's	2.72	2.38	2.38	1.35	-43.28%

Projects & Capital Outlay Detail

Expenditures**					
Roof Replacement		-	-	65,000	
Total Expenditures	\$ -	\$ -	\$ -	\$ 65,000	

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Property Management					Fund 180
Revenues					
Beginning Fund Balance	\$ 82,067	\$ 2,188,082	\$ 2,188,082	\$ 1,881,036	-14.03%
Taxes	20,972	18,900	33,521	28,521	50.90%
Rentals	180,686	60,700	60,700	60,700	0.00%
Interest & Other	29,146	2,900	38,795	30,000	934.48%
Proceeds from the sale of fixed asset	\$ 2,137,685	-	-	-	0.00%
Total Revenues	2,368,489	82,500	133,016	119,221	44.51%
Total Resources	2,450,556	2,270,582	2,321,098	2,000,257	-11.91%
Expenditures					
Supplies	342	-	-	-	0.00%
Services	1,722	8,500	-	-	-100.00%
Intgov't Svc/Charges	85	-	-	-	0.00%
Interfund Services	33,447	8,139	8,862	705	-91.34%
Interfund Loan to Stormwater 450	-	75,000	75,000	-	-100.00%
Interfund Loan to Water Fund 410	-	250,000	250,000	-	-100.00%
Transfer- Street Fund	146,429	-	-	-	0.00%
Transfer-GF Parks	80,000	-	-	-	0.00%
Transfer-GF Police	-	31,200	31,200	-	-100.00%
Transfer-484 GF Branding Develop	-	75,000	75,000	-	-100.00%
Transfer-140 Cemetery Operations	-	-	-	60,000	0.00%
Transfer-160 Fire Third Shift	-	-	-	148,000	0.00%
Transfer-GF 2010 Revenues to GF	-	-	-	119,221	0.00%
Operating Expenditures	262,025	447,839	440,062	327,926	-26.78%
					Goal
Available	2,098,188	1,742,743	1,770,536	1,082,960	-
Designated-O&M @ 50% of rentals	90,343	80,000	80,000	30,350	30,350
Restricted KC Parks Special Levy	-	-	30,500	59,021	
Restricted CAD/RMS System	-	-	-	500,000	
Ending Fund Balance	\$ 2,188,531	\$ 1,822,743	\$ 1,881,036	\$ 1,672,331	\$ 30,350
Reserves to					
Operating Expenditures	835.2%	407.0%	427.4%	510.0%	9.3%

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Human Services/Senior & Youth Center					Fund 185
Revenues					
Beginning Fund Balance	\$ 12,974	\$ 3,122	\$ 3,122	\$ 496	-84.11%
King County Aging Services	22,382	22,381	22,381	12,000	-46.38%
Interest & Other	3,143	3,800	3,078	2,331	-38.66%
Transfer-General Fund	385,000	433,500	433,500	390,000	-10.03%
Total Revenues	410,525	459,681	458,959	404,331	-12.04%
Total Resources	423,499	462,803	462,081	404,827	-12.53%
Expenditures					
Salaries	148,119	150,822	156,088	135,919	-9.88%
Personnel Benefits	51,174	43,080	55,688	53,934	25.19%
Supplies	33,016	9,700	3,800	3,500	-63.92%
Services/Charges	129,699	141,775	138,090	127,803	-9.86%
Interfund Services	58,388	107,919	107,919	82,422	-23.63%
Operating Expenditures	420,396	453,296	461,585	403,578	-10.97%
Projects & Capital Outlay*	-	-	-	-	0.00%
Total Expenditures	420,396	453,296	461,585	403,578	-10.97%
Ending Fund Balance	\$ 3,103	\$ 9,507	\$ 496	\$ 1,249	-86.86%
Staffing in FTE's	2.97	3.17	3.17	2.72	-14.20%

Expenditure Summary by Division

Human Services

Administrative Services	\$ 3,274	\$ -	\$ -	\$ -	0.00%
Community Accountabilty Board	\$ 480	\$ 700	\$ 700	\$ 700	0.00%
Kids B.A.S.E.	-	5,000	5,000	-	-100.00%
KC Sexual Assault-subsidy	8,000	5,000	5,000	4,000	-20.00%
Plateau Outreach-subsidy	12,000	17,000	17,000	20,000	17.65%
YWCA-subsidy	3,500	2,000	2,000	2,000	0.00%
Total Human Services	27,254	29,700	29,700	26,700	-10.10%

Youth Services

Administrative Services	29,278	45,639	45,239	24,724	-45.83%
Youth & Family Services-subsidy	72,088	72,100	72,100	50,100	-30.51%
Total Youth Services	101,366	117,739	117,339	74,824	-36.45%

Senior Center

	291,776	305,857	314,546	302,054	-1.24%
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Total Agencies & Divisions

	\$ 420,396	\$ 453,296	\$ 461,585	\$ 403,578	-10.97%
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	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Golf Course					Fund 190
Revenues					
Beginning Fund Balance	\$ 26,424	\$ 92,240	\$ 92,240	\$ 174,588	89.28%
Management Contract	138,363	135,000	135,000	-	-100.00%
Golf Course Operations	-	-	-	655,000	
Café Operations	-	-	-	100,000	
Interest & Other	2,923	1,600	1,912	-	-100.00%
Interfund Loan from 410	92,000	-	-	-	0.00%
Total Revenues	233,286	136,600	136,912	755,000	452.71%
Total Resources	259,710	228,840	229,152	929,588	306.22%
Expenditures					
Salaries	-	-	-	110,000	
Overtime & Temporary Labor	-	-	-	165,000	
Personnel Benefits	-	-	-	40,000	
Supplies	1,144	10,000	10,000	111,000	0.00%
Services/Charges	232	-	-	171,500	0.00%
Interfund Services	8,933	4,340	4,340	47,500	994.47%
Debt Service	769	2,346	27,630	2,405	0.00%
Transfer-Pool, Fund 170	97,230	-	-	-	0.00%
Operating Expenditures	108,308	16,686	41,970	647,405	3779.93%
Projects & Capital Outlay*	59,115	5,000	12,594	125,000	2400.00%
Total Expenditures	167,423	21,686	54,564	772,405	3461.77%
Available	56,966	173,004	140,360	7,183	-
Designated for Construction	35,322	34,150	34,228	150,000	188,750
Ending Fund Balance	\$ 92,287	\$ 207,154	\$ 174,588	\$ 157,183	\$ 188,750
Staffing in FTE's	-	-	-	1.60	

Reserves to					
Operating Expenditures	85.2%	1241.5%	416.0%	24.3%	29.2%

Projects & Capital Outlay Detail

Expenditures*					
Repair rest rooms	-	-	8,500	-	
Equipment Start-up	-	-	-	65,000	
#2 T improvements	-	-	-	50,000	
Club House improvements	-	-	-	10,000	
459/464 Golf Course Improvements	59,115	5,000	4,094		
Total Expenditures	\$ 59,115	\$ 5,000	\$ 12,594	\$ 125,000	

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
1998 Unlimited GO Refunding Bonds					Fund 212
Revenues					
Beginning Fund Balance	\$ 4,806	\$ 5,464	\$ 5,464	\$ 5,733	4.92%
Property Tax	119,298	125,400	125,400	-	-100.00%
Interest & Other	1,617	1,200	569	-	-100.00%
Total Revenues	120,915	126,600	125,969	-	-100.00%
Total Resources	125,721	132,064	131,433	5,733	-95.66%
Debt Service*	120,240	125,700	125,700	-	-100.00%
Transfer to General Fund	-	-	-	5,733	0.00%
Total Expenditures	120,240	125,700	125,700	5,733	-95.44%
Ending Fund Balance	\$ 5,481	\$ 6,364	\$ 5,733	\$ -	-100.00%

*Paid in full in 2009

2003 Limited GO Bond Redemption					Fund 213
Revenues					
Beginning Fund Balance	\$ 599	\$ 899	\$ 899	\$ 849	-5.56%
Transfer-General Fund	66,109	65,760	65,760	66,000	0.36%
Total Revenues	66,708	66,659	66,659	66,849	0.29%
Debt Service	65,809	65,760	65,810	66,110	0.53%
Ending Fund Balance	\$ 899	\$ 899	\$ 849	\$ 739	0.00%

LID Debt Cole & Warner					Fund 215
Revenues					
Beginning Fund Balance	\$ 131,973	\$ 55,192	\$ 55,192	\$ 61,788	11.95%
Special Assessments	67,362	42,780	48,751	33,565	-21.54%
Total Resources	199,335	97,972	103,943	95,353	-2.67%
Debt Service	144,142	42,773	42,155	40,877	-4.43%
Ending Fund Balance	\$ 55,193	\$ 55,199	\$ 61,788	\$ 54,476	-1.31%

LID Guaranty					Fund 230
Revenues					
Beginning Fund Balance	\$ 98,600	\$ 104,035	\$ 104,035	\$ 106,332	2.21%
Interest & Other	5,416	5,100	2,297	1,800	-64.71%
Total Resources	104,016	109,135	106,332	108,132	-0.92%
Debt Service	-	-	-	-	0.00%
Transfer-General Fund	-	-	-	-	0.00%
Total Expenditures	-	-	-	-	0.00%
Ending Fund Balance	\$ 104,016	\$ 109,135	\$ 106,332	\$ 108,132	-0.92%

	Actuals	Budget	Yr End Est	Budget	%
	2008	2009	2009	2010	Change
Welcome Center Construction					Fund 310
Revenues					
Beginning Fund Balance	\$ 3,074	\$ 347,224	\$ 347,224	\$ 341,260	0.00%
Dept of Transportation Grant	465,345	4,697,319	-	-	-100.00%
Interest & Other	285	-	-	-	0.00%
Construction Loan	-	1,000,000	-	-	-100.00%
Interfund Loan/Transfers Fund 001	319,355	-	-	-	0.00%
Transfer-REET 1 Grant Match	-	-	319,355	-	0.00%
Total Revenues	784,985	5,697,319	319,355	-	-100.00%
Total Resources	788,059	6,044,543	666,579	341,260	-94.35%
Expenditures					
Design Engineering	440,862	150,000	5,964	-	-100.00%
Capital	-	-	-	-	0.00%
Repay Interfund Loan	-	-	-	30,000	0.00%
Transfer-Reverse 2008 Gen Fund Trf.	-	-	319,355	-	0.00%
Total Expenditures	440,862	150,000	325,319	30,000	-80.00%
Ending Fund Balance	\$ 347,197	\$ 5,894,543	\$ 341,260	\$ 311,260	-94.72%

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Water Utility					Fund 410
Revenues					
Beginning Fund Balance	\$ 1,630,513	\$ 688,374	\$ 688,374	\$ 48,331	-92.98%
Charges for Services	2,600,174	2,639,000	2,704,226	2,775,000	5.15%
Interest & Other	41,555	89,446	30,763	20,500	-77.08%
Total Operating Revenues	2,641,729	2,728,446	2,734,989	2,795,500	2.46%
Capital Connection Fees	110,489	36,000	657,050	181,712	404.76%
Y Bar S LID Assessments	-	-	-	60,117	0.00%
Interfund Loan from Prop Mgmt Fund	-	250,000	250,000	-	
Outside Financing Y Bar S Project	-	-	-	220,000	0.00%
Construction Loan & grants	677,000	1,316,039	619,605	120,934	-90.81%
Total Other Sources	787,489	1,602,039	1,526,655	582,763	-63.62%
Total Resources	5,059,731	5,018,859	4,950,018	3,426,594	-31.73%
Expenditures					
Salaries	429,312	438,484	435,490	423,050	-3.52%
Personnel Benefits	173,747	179,588	177,384	175,485	-2.28%
Supplies	81,662	99,850	110,033	99,850	0.00%
Services/Charges	187,719	165,850	178,314	172,350	3.92%
City Taxes	199,727	225,000	216,000	222,000	-1.33%
Public Utility/B&O/Excise Taxes	114,662	140,000	137,000	160,950	14.96%
Intgov't Services & Taxes	8,656	12,200	11,052	10,800	-11.48%
Interfund Services	384,075	418,635	399,029	434,810	3.86%
Operating Expenditures	1,579,560	1,679,607	1,664,302	1,699,295	1.17%
Projects & Capital Outlay*	1,096,428	1,410,000	1,411,519	292,708	-79.24%
Debt Service	1,146,698	431,966	430,903	559,198	29.45%
Transfer Out - Revenue Bond Fund	.	1,394,963	1,394,963	725,679	-47.98%
Total Expenditures	3,822,686	4,916,536	4,901,687	3,276,880	-33.35%
Available	968,520	50,000	11,251	46,201	Goal -
Designated for O&M @ 16%	252,730	-	-	-	271,887
Restricted for Y Bar S Reserve	-	37,080	37,080	86,520	
Restricted for Construction-1%FA	15,796	15,243	-	16,993	16,993
Ending Fund Balance	\$ 1,237,045	\$ 102,323	\$ 48,331	\$ 149,714	\$ 288,880
Staffing in FTE's	8.50	8.65	7.83	7.00	-19.08%
Reserves to					
Operating Expenditures	78.3%	6.1%	2.9%	8.8%	17.0%
Projects & Capital Outlay Detail					
Expenditures*					
Equipment	-	-	20,000	-	
664 Fairway Hills Pump Station	-	228,000	2,050	-	
679 Watercress Spring Update	752,193	-	-	-	
682 Boise Springs C12 Analyzer	-	10,000	982	-	
684 Golf Course Well Acquisition P1	258,880	50,000	39,515	-	
686 AMR System	1,026	-	-	-	
696 PC Johnson Long Term Mgt	4,830	-	867	-	
697 Wellhead Protection	16,357	-	2,404	-	
712 Zone Conversion	-	23,000	-	-	
713 Y Bar S Project	28,972	1,099,000	1,308,073	292,708	
716 Shops Remodel	34,170	-	-	-	
719 Newaukum Creek Bridge Relocate	-	-	22,798	-	
721 Mutual of Enumclaw Meter Replc	-	-	14,830	-	
722 Reservoir Improvements	-	-	-	-	
Total Expenditures	\$ 1,096,428	\$ 1,410,000	\$ 1,411,519	\$ 292,708	

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Wastewater Utility Fund 420					
Revenues					
Beginning Fund Balance	\$ 9,988,640	\$ 810,158	\$ 810,158	\$ 289,321	-64.29%
Charges for Services	2,439,918	2,835,000	3,056,200	4,080,600	43.94%
Interest & Other	210,343	118,900	15,000	4,000	-96.64%
Total Operating Revenues	2,650,261	2,953,900	3,071,200	4,084,600	38.28%
Capital Connection Fees	113,164	86,000	58,000	85,740	-0.30%
Loan Repayment-Gas 430/SW 440	235,800	-	-	-	0.00%
Interfund Loan - Equip Rental Fund	-	1,935,000	1,935,000	-	-100.00%
PW Trust Fund Loan/Bond Proceeds	12,350,000	300,000	-	1,235,000	311.67%
Total Other Sources	12,698,964	2,321,000	1,993,000	1,320,740	-43.10%
Total Resources	25,337,865	6,085,058	5,874,358	5,694,661	-6.42%
Expenditures					
Salaries	561,323	612,624	468,235	434,526	-29.07%
Personnel Benefits	185,730	228,148	159,235	154,046	-32.48%
Supplies	40,372	39,500	32,825	46,800	18.48%
Services/Charges	438,016	212,850	354,910	436,450	105.05%
City Taxes	194,924	248,000	242,000	320,000	29.03%
Public Utility/B&O/Excise Taxes	60,810	89,000	83,000	103,000	15.73%
Intgov't Services & Taxes	225,770	171,000	79,403	11,000	-93.57%
Interfund Services	503,638	523,766	528,768	350,004	-33.18%
Operating Expenditures	2,210,583	2,124,888	1,948,376	1,855,826	-12.66%
Projects & Capital Outlay*	18,346,734	2,233,851	2,008,698	150,000	-93.29%
Debt Service	1,472,995	1,574,622	1,561,926	1,751,018	11.20%
Interfund Loan from 520 Equip Rental	-	-	-	1,835,000	0.00%
Transfer Out-Revenue Bond Fund	-	66,037	66,037	34,353	-47.98%
Total Expenditures	22,030,312	5,999,398	5,585,037	5,626,197	-6.22%
Available	3,020,177	64,411	269,837	49,905	-
Designated for O&M @ 12%	265,270	-	-	-	222,699
Restricted for Construction-1%FA	22,106	21,249	19,484	18,558	18,558
Ending Fund Balance	\$ 3,307,553	\$ 85,660	\$ 289,321	\$ 68,464	\$ 241,257
Staffing in FTE's	8.30	8.45	7.94	7.00	-17.16%
Reserves to Operating Expenditures	149.6%	4.0%	14.8%	3.7%	13.0%

Projects & Capital Outlay Detail

Expenditures*					
Transfer-465 MacFarland, Fund 001	-	40,000	-	-	
Transfer-490 Expo Center	-	40,000	-	-	
708-Pipe Video Inspection	184,734	-	-	-	
710-Update Facilities Plan	-	150,000	-	150,000	
Equipment Purchase-Forklift	-	23,851	23,698	-	
Transfer-774 WWTP, Fund 487	18,162,000	1,980,000	1,985,000	-	
Total Expenditures	\$ 18,346,734	\$ 2,233,851	\$ 2,008,698	\$ 150,000	

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Natural Gas Utility					Fund 430
Revenues					
Beginning Fund Balance	\$ 818,953	\$ 813,408	\$ 813,408	\$ 1,017,976	25.15%
Charges for Services	5,570,033	5,401,000	5,629,228	5,638,000	4.39%
Capital Connection Fees	20,956	2,500	-	2,500	0.00%
Interest & Other	65,714	24,600	24,682	24,600	0.00%
Total Revenues	5,656,703	5,428,100	5,653,910	5,665,100	4.37%
Insurance Compensation for Loss	-	-	14,762	-	0.00%
Total Other Sources	-	-	14,762	-	0.00%
Total Resources	6,475,656	6,241,508	6,482,080	6,683,076	7.07%
Expenditures					
Salaries	374,706	422,481	465,820	450,855	6.72%
Personnel Benefits	157,940	179,171	189,999	189,390	5.70%
Natural Gas Purchases	4,047,231	3,771,000	3,700,000	3,584,000	-4.96%
Supplies	102,920	74,700	77,365	77,400	3.61%
Services/Charges	102,063	77,250	96,050	81,150	5.05%
City Taxes	225,624	184,000	223,600	222,400	20.87%
Public Utility/B&O/Excise Taxes	147,859	212,000	208,008	208,008	-1.88%
Intgov't Services & Taxes	16,699	25,000	25,000	25,000	0.00%
Interfund Services	242,594	288,587	288,587	267,913	-7.16%
Operating Expenditures	5,417,636	5,234,189	5,274,429	5,106,116	-2.45%
Projects & Capital Outlay <i>(detail below)</i>	54,066	39,591	11,000	330,000	733.52%
Loan Repayment-Wastewater 420	207,725	-	-	-	-
Debt Service	183,575	178,675	178,675	178,775	0.06%
Total Expenditures	5,863,002	5,452,455	5,464,104	5,614,891	2.98%
Available	(308,344)	(100,759)	121,323	200,145	-
Designated for O&M @ 16%	866,822	837,470	843,909	816,979	816,979
Restricted for Construction-1%FA	54,176	52,342	52,744	51,061	51,061
Ending Fund Balance	\$ 612,654	\$ 789,053	\$ 1,017,976	\$ 1,068,185	\$ 868,040
Staffing in FTE's	7.10	8.05	7.05	7.18	-10.81%
Reserves to					
Operating Expenditures	11.3%	15.1%	19.3%	20.9%	17.0%

Projects & Capital Outlay Detail

Expenditures					
Machinery & Equipment	20,271	28,591	-	30,000	
699 Op & Maint Manual Update	30,828	-	-	-	
714 Professional consultant	2,967	-	-	-	
717 Monroe-Wells Haz. Pipe Replcmt.	-	-	-	300,000	
718 Regulator Station Telemetry	-	11,000	11,000	-	
Total Expenditures	\$ 54,066	\$ 39,591	\$ 11,000	\$ 330,000	

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Solid Waste Utility					Fund 440
Revenues					
Beginning Fund Balance	\$ 192,901	\$ 161,625	\$ 161,625	\$ 98,869	-38.83%
Intergovernmental	29,376	29,640	29,640	29,100	-1.82%
Charges for Services	1,715,985	1,769,800	1,734,764	1,764,800	-0.28%
Capital Fees	5,223	2,600	2,600	2,600	0.00%
Interest & Other	6,048	3,200	3,604	4,000	25.00%
Total Revenues	1,756,632	1,805,240	1,770,608	1,800,500	-0.26%
Total Resources	1,949,533	1,966,865	1,932,233	1,899,369	-3.43%
Expenditures					
Salaries	270,518	287,772	288,643	248,595	-13.61%
Personnel Benefits	115,400	136,444	124,416	109,807	-19.52%
Supplies	27,665	20,600	28,550	22,600	9.71%
Services/Charges	172,165	170,390	202,219	203,850	19.64%
City Taxes	137,292	138,000	138,500	140,000	1.45%
Public Utility/B&O/Excise Taxes	85,319	87,000	87,500	89,000	2.30%
Tipping Fees	451,410	470,000	425,000	450,000	-4.26%
Intgov't Services & Taxes	75,308	76,000	76,100	76,500	0.66%
Interfund Services	417,766	462,436	462,436	438,124	-5.26%
Operating Expenditures	1,752,843	1,848,642	1,833,364	1,778,476	-3.80%
Loan Repayment-Wastewater 420	32,370	-	-	-	0.00%
Total Expenditures	1,785,213	1,848,642	1,833,364	1,778,476	-3.80%
Available	24,093	332	2,200	8,112	-
Designated for O&M @ 8%	140,227	117,891	96,669	112,781	142,278
Ending Fund Balance	\$ 164,320	\$ 118,223	\$ 98,869	\$ 120,893	\$ 142,278
Staffing in FTE's	5.73	5.88	5.70	4.73	-19.56%
Reserves to					
Operating Expenditures	9.4%	6.4%	5.4%	6.8%	8.0%

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Revenue Bond Fund					Fund455
Revenues					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 704,618	0.00%
Transfer In-Water Fund 410	-	1,394,963	1,394,963	725,679	-47.98%
Transfer In-Sewer Fund 420	-	66,037	66,037	34,353	-47.98%
Total Revenues	-	1,461,000	1,461,000	760,033	-47.98%
Total Resources	-	1,461,000	1,461,000	1,464,650	0.25%
Expenditures					
Debt Service	-	756,063	756,063	759,713	0.48%
Other Debt Service Costs	-	300	320	320	6.67%
Total Expenditures	-	756,363	756,383	760,033	0.49%
Available for Debt Service	-	638	618	618	-3.14%
Restricted for Bond Requirements	-	704,000	704,000	704,000	0.00%
Ending Fund Balance	\$ -	\$ 704,638	\$ 704,618	\$ 704,618	0.00%

	Actuals	Budget	Yr End Est	Budget	%
	2008	2009	2009	2010	Change
Wastewater Plant Expansion					Fund 487
Revenues					
Beginning Fund Balance	\$ 344,617	\$ 295,848	\$ 295,848	\$ 4,214	-98.58%
Grants	-	750,000	675,000	-	-100.00%
Interest & Other	12,446	54,900	7,647	-	-100.00%
Bond Anticipation Note Proceeds	2,600,000	3,000,000	2,986,000	-	-100.00%
Transfer In-Wastewater 420	18,162,300	1,980,000	1,980,000	-	-100.00%
Total Revenues	20,774,746	5,784,900	5,648,647	-	-100.00%
Sale of Capital Assets	300	-	-	-	0.00%
Total Resources	21,119,663	6,080,748	5,944,495	4,214	-99.93%
Expenditures					
Wetland Mitigation	16,531	460,000	457,383	-	0.00%
Construction	19,272,481	4,900,000	4,887,363	-	-100.00%
Construction Management	1,552,712	599,000	595,535	-	-100.00%
Total Expenditures	20,841,724	5,959,000	5,940,281	-	-100.00%
Ending Fund Balance	\$ 277,939	\$ 121,748	\$ 4,214	\$ 4,214	-96.54%

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Enumclaw Expo Center					
Revenues					
Beginning Fund Balance	\$ 1,816,376	\$ 1,561,884	\$ 1,561,884	\$ 1,457,889	-6.66%
Charges for Services	150	124,050	171,000	65,000	-47.60%
Rentals & Leases <i>(includes interfund)</i>	262,694	375,050	185,000	300,054	-20.00%
Interest & Other	63,485	33,400	28,075	26,000	-22.16%
King County Joint Development	35,999	336,000	350,000	66,930	-80.08%
Total Revenues	362,328	868,500	734,075	457,984	-47.27%
Total Resources	2,178,704	2,430,384	2,295,959	1,915,873	-21.17%
Expenditures					
Salaries	177,869	190,044	172,592	164,047	-13.68%
Personnel Benefits	42,391	47,973	49,748	62,993	31.31%
Supplies	63,982	63,464	75,300	17,500	-72.43%
Services/Charges	181,557	341,918	271,520	172,700	-49.49%
Intergovernmental Services & Taxes	827	43,000	3,000	3,000	-93.02%
Interfund Services	66,716	71,981	71,981	88,880	23.48%
Operating Expenditures	533,342	758,380	644,141	509,120	-32.87%
Projects & Capital Outlay <i>(detail below)</i>	92,291	205,667	193,929	66,930	-67.46%
Total Expenditures	625,633	964,047	838,070	576,049	-40.25%
Available	13,071	31,337	11,818	56,577	80.55%
Designated for Future Operations	500,000	600,000	600,000	600,000	0.00%
Restricted for Construction	1,040,000	835,000	846,071	683,246	-18.17%
Ending Fund Balance	\$ 1,553,071	\$ 1,466,337	\$ 1,457,889	\$ 1,339,823	-8.63%
Staffing in FTE's	1.00	2.44	2.44	2.35	-3.69%
Reserves to					
Operating Expenditures	291.2%	193.4%	226.3%	263.2%	0.0%

Projects & Capital Outlay Detail

Expenditures*					
Capital Outlay					
Animal Rescue Equipment				66,930	
492 Expo Fieldhouse Restrooms	-	40,000	-	-	
493/573 Equestrian/Expo Business Plan	45,783	-	31,104	-	
494 Facility Improvements	35,999	-	-	-	
495 Expo Horse Stalls		150,000	147,828	-	
Machinery & Equipment	10,509	15,667	14,997	-	
Total Expenditures	\$ 92,291	\$ 205,667	\$ 193,929	\$ 66,930	

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Equipment Rental					
Revenues					
Beginning Fund Balance	\$ 1,631,665	\$ 1,974,008	\$ 1,974,008	\$ 248,005	-87.44%
Interfund Services <i>(Detail Below)</i>	822,021	801,061	801,061	700,545	-12.55%
Interest & Other	124,475	86,100	44,869	25,000	-70.96%
Total Revenues	946,496	887,161	845,930	725,545	-18.22%
Loan Repayment-Facilities 535	31,547	-	-	-	
Loan Repayment - 420 Wastewater	-	-	-	1,835,000	0.00%
Transfers In-Funds 160/410/420/430/440	-	66,500	74,374	-	0.00%
Total Other Sources	31,547	66,500	74,374	1,835,000	2659.40%
Total Resources	2,609,708	2,927,669	2,894,312	2,808,550	-4.07%
Expenditures					
Salaries	149,369	155,228	152,677	166,541	7.29%
Personnel Benefits	56,401	64,511	60,438	64,506	-0.01%
Fuel	150,797	165,000	106,000	125,000	-24.24%
Other Supplies	135,555	117,200	111,900	121,100	3.33%
Services/Charges	46,027	55,800	53,610	55,100	-1.25%
Intgov't Services & Taxes	2,260	1,300	1,019	1,000	-23.08%
Interfund Services	-	-	-	5,075	0.00%
Operating Expenditures	540,409	559,039	485,644	538,322	-3.71%
Interfund Loan to Wastewater 420	-	1,935,000	1,935,000	-	-100.00%
Capital Outlay <i>(detail below)</i>	100,704	252,102	225,663	-	-100.00%
Total Expenditures	641,113	2,746,141	2,646,307	538,322	-80.40%
Available	1,968,595	181,528	248,005	(32,288)	-
Designated for O&M @ 16%				86,132	86,132
Governmental Funds Balance				883,756	-
Enterprise Funds Balance				1,332,628	-
Ending Fund Balance	\$ 1,968,595	\$ 181,528	\$ 248,005	\$ 2,270,228	\$ 86,132
Staffing in FTE's	2.50	2.55	2.40	2.60	1.96%

Reserves to					
Operating Expenditures	364.3%	32.5%	51.1%	421.7%	16.0%

Projects and Capital Outlay Detail

Expenditures					
Police Vehicles & Equipment	29,544	99,602	97,306	-	
Public Works Vehicles		55,500	6,394	-	
Fund 520 Major Equipment	71,160	97,000	121,963	-	
Total Expenditures	\$ 100,704	\$ 252,102	\$ 225,663	\$ -	

2009 Equipment Rental Charge Detail

Operating Fund Charges*	Actual 2008	Yr End Est 2009	Preliminary Budget 2010	Percentage Op Expd**	Ending Reserves
Administration	\$ 3,246	\$ 5,995	\$ 7,198	1.3%	\$ 16,019
Police	179,400	150,668	95,843	2.8%	\$ 261,412
Community Development	3,543	3,570	1,437	0.3%	\$ 3,480
Parks	31,008	36,742	31,446	4.0%	\$ 74,039
Street	83,508	54,371	32,562	5.8%	\$ 268,979
Cemetery	9,680	7,420	8,492	3.0%	\$ 11,906
Fire/EMS	28,139	22,540	27,897	1.3%	\$ 220,042
Pool	-	834	-	0.0%	\$ -
Senior Center	11,165	12,003	13,172	3.3%	\$ 27,879
Water	75,024	74,196	86,335	5.1%	\$ 279,140
Wastewater	80,209	98,899	49,959	2.7%	\$ 183,865
Gas	52,765	56,292	67,464	1.3%	\$ 305,777
Solid Waste	245,672	253,397	242,171	13.6%	\$ 521,263
Stormwater	-	-	-		
Expo Center	18,662	24,134	36,569	7.2%	\$ 42,583
Total Citywide Charges	\$ 822,021	\$ 801,061	\$ 700,545		\$ 2,216,384

* Charges based on vehicle requirements

** Measures the burden on operating funds and departments

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Information Services					Fund 530
Revenues					
Beginning Fund Balance	\$ 149,988	\$ 143,940	\$ 143,940	\$ 59,959	-58.34%
Interfund Services <i>(Detail Below)</i>	273,034	312,678	312,678	222,634	-28.80%
Interest & Other	7,216	6,400	1,852	1,000	-84.38%
Intergovernmental	-	25,361	25,361	24,492	-3.43%
Total Revenues	280,250	319,078	314,530	248,126	-22.24%
Total Resources	430,238	463,018	458,470	308,085	-33.46%
Expenditures					
Salaries	57,809	84,103	69,748	73,409	-12.72%
Personnel Benefits	24,653	31,646	27,889	28,017	-11.47%
Supplies	73,156	2,500	1,100	1,050	-58.00%
Services/Charges	66,695	171,800	171,375	149,525	-12.97%
Capital Outlay	63,985	54,750	41,850	12,950	-76.35%
Operating Expenditures	286,298	344,799	311,962	264,951	-23.16%
Transfers Out	-	86,549	86,549	-	
Total Expenditures	286,298	431,348	398,511	264,951	Goal
Available	98,132	1,670	10,045	742	-
Designated for O&M @ 16%	45,808	30,000	49,914	42,392	42,392
Ending Fund Balance	\$ 143,940	\$ 31,670	\$ 59,959	\$ 43,134	\$ 42,392
Staffing in FTE's	1.00	1.00	1.00	1.00	0.00%
Reserves to Operating Expenditures	50.3%	9.2%	19.2%	16.3%	16.0%

2009 Information Services Charge Detail

Operating Fund Charges*	Actual 2008	Yr End Est 2009	Preliminary Budget 2010	Percentage Op Expd**
Municipal Court	6,791	8,792	5,458	1.4%
Administration	20,029	27,338	19,019	3.3%
Finance	15,537	19,701	13,933	2.0%
Police	77,526	85,799	60,943	1.8%
Community Development	12,038	15,337	11,329	2.4%
Parks	8,875	11,391	7,969	1.0%
Civil Service	-	-	2,894	23.8%
Street	6,586	8,535	6,222	1.1%
Library	33,483	36,386	19,143	3.2%
Cemetery	3,730	5,032	-	
Fire/EMS	21,916	27,659	19,226	0.9%
Arts	3,730	4,974	-	
Pool	10,083	12,899	7,525	1.8%
Youth Center/Senior Center	19,035	19,894	6,284	1.6%
Golf Course	-	-	2,894	0.4%
Water	6,586	6,506	7,918	0.5%
Wastewater	6,586	5,002	6,471	0.3%
Natural Gas	6,586	6,883	10,853	0.2%
Solid Waste	6,586	5,002	4,403	0.2%
Expo Center	7,331	5,548	5,075	0.9%
Equipment Rental	-	-	5,075	0.9%
Total Citywide Charges	\$ 273,034	\$ 312,678	\$ 222,634	

* Charges based on technology usage

	Actuals 2008	Budget 2009	Yr End Est 2009	Budget 2010	% Change
Facilities					
Fund 535					
Revenues					
Beginning Fund Balance	\$ 303,932	\$ 376,214	\$ 376,214	\$ 455,593	21.10%
Interfund Services (<i>Detail Below</i>)	682,164	662,036	662,036	587,384	-11.28%
Interest & Other	6,822	6,700	4,143	4,000	-40.30%
Total Revenues	688,986	668,736	666,179	591,384	-11.57%
Total Resources	992,918	1,044,950	1,042,393	1,046,977	0.19%
Expenditures					
Salaries	69,806	72,777	64,844	71,659	-1.54%
Personnel Benefits	21,940	25,784	22,060	23,795	-7.71%
Supplies	27,429	21,700	23,900	19,200	-11.52%
Insurance Services	269,937	277,500	304,195	291,375	5.00%
Services/Charges*	189,474	157,200	165,801	167,200	6.36%
Intgov't Services & Taxes	6,783	6,000	6,000	4,139	-31.02%
Operating Expenditures	585,369	560,961	586,800	577,368	2.92%
Loan Repayment-Equipment Rental 520	31,652	-	-	-	0.00%
Projects & Capital Outlay*	-	-	-	-	0.00%
Total Expenditures	617,021	560,961	586,800	577,368	2.92%
				Goal	
Available	(17,762)	94,235	61,705	77,230	-
Designated for O&M @ 16%	93,659	89,754	93,888	92,379	92,379
Designated for Risk Management	300,000	300,000	300,000	300,000	300,000
Ending Fund Balance	\$ 375,897	\$ 483,989	\$ 455,593	\$ 469,609	\$ 392,379
Staffing in FTE's	3.01	1.16	1.25	1.32	13.79%
Reserves to					
Operating Expenditures	64.2%	86.3%	77.6%	81.3%	68.0%

2009 Facilities Charge Detail

Operating Fund Charges*	Actual 2008	Yr End Est 2009	Preliminary Budget 2010	Percentage Op Expd**
Municipal Court	\$ 4,644	\$ 11,745	\$ 10,506	2.7%
Administration	10,995	22,756	21,036	3.7%
Finance	8,080	42,710	38,204	5.6%
Police	39,412	120,981	105,650	3.1%
Community Development	4,550	26,531	23,538	5.1%
Parks	34,328	14,128	13,961	1.8%
Street	11,899	15,080	22,111	4.0%
Library	45,102	92,016	84,188	14.2%
Cemetery	4,799	4,825	4,119	1.4%
Fire	19,035	20,973	17,260	0.8%
Arts	2,299	1,920	-	
Pool	19,755	10,733	9,452	2.2%
Property Management	32,651	7,804	7,309	2.2%
Youth Center/Senior Center	28,188	76,022	68,748	17.0%
Golf Course	8,184	2,930	2,744	0.4%
Water	127,079	51,577	46,312	2.7%
Wastewater	235,146	84,489	66,155	3.6%
Natural Gas	16,462	23,587	20,237	0.4%
Solid Waste	18,879	25,284	20,533	1.2%
Expo Center	10,677	5,945	5,321	1.0%
Total Citywide Charges	\$ 682,164	\$ 662,036	\$ 587,384	

* Charges based on data from insurance documents

** Measures the burden on operating funds and departments

	Actuals	Budget	Yr End Est	Budget	%
	2008	2009	2009	2010	Change
Stadium Trust Fund					Fund 623
Revenues					
Beginning Fund Balance	\$ -	\$ 8,426	\$ 8,426	\$ 54,398	0.00%
Donations	9,975	50,000	53,822	20,000	0.00%
Interest & Other	80	-	114	100	0.00%
Total Revenues	10,055	50,000	53,936	20,100	0.00%
Total Resources	10,055	58,426	62,362	74,498	0.00%
Expenditures					
Supplies	985	-	351	-	0.00%
Services/Charges	652	2,000	7,613	8,000	0.00%
Operating Expenditures	1,637	2,000	7,964	8,000	0.00%
Projects & Capital Outlay*	-	-	-	-	0.00%
Total Expenditures	1,637	2,000	7,964	8,000	0.00%
Ending Fund Balance	\$ 8,418	\$ 56,426	\$ 54,398	\$ 66,498	\$ -

Strategic Planning - Capital, Maintenance and Staffing

A key element of the budget process is anticipating needs beyond the current one year budget horizon. This section presents detail of current year budget additions and projections for the ensuing six years.

Projections are a combination of items formally adopted into the Comprehensive Plan and associated documents and estimates by department staff. The information presented here is intended as the first step in the planning process. As such, all are subject to change.

Current year projects are financial commitments. Five-year projections are planning estimates matching anticipated needs to potential resources.

Current year additions to the budget include:

- Capital projects and equipment
- Significant maintenance and repairs
- Staffing changes.

Five-Year Projections have two facets:

- Summary of the Capital Facilities Plan (CFP) drawn from the Comprehensive Plan and its components; the Parks, Human Services, Transportation, Water and Wastewater Plans. The CFP is updated annually as part of the budget process.
 - For accounting purposes items are designated as capital or maintenance.
 - The minimum threshold for capital is \$5,000. Projections for capital and maintenance generally are for over \$25,000.
 - Maintenance and repairs are typically improvements to existing assets that do not change the function. The minimum threshold is generally \$25,000.
 - For funding purposes items are designated if eligible for 1st or 2nd REET.
- Staffing requirements due to changes in services, level of service, annexation or growth.

Funding Sources	Code	Definition/Limitations	
001 General Fund	GF	None	
110 Street	ST	MVFT 99.58%	
110 Street-Path & Trails	PT	MVFT 00.42%	
130 REET 2	R2	Planning for specific projects, acquisition, construction, repair of streets, sidewalks, lighting systems, traffic signals, water, storm and sewer systems. Parks are excluded from acquisition. Projects must be in capital facilities plan.	
131 REET 1	R1	Similar to REET 2, plus parks acquisition and trails projects. Includes facilities for recreation, law enforcement, fire protection, libraries, administration, judicial functions. Facility repairs must be significant. Projects must be in CFP.	
150 Seized Assets	SA	Expansion and improvement of drug enforcement. 10% to DOR.	
156 Drug Education	DE	Drug and alcohol enforcement and education	
158 Impact/Mitigation	IM	Mitigate impacts of development/Wetlands mitigation	
180 Property Management	PM	Acquisition/development of property, support General Fund.	
190 Golf Course	GC	Improvement of course, support parks.	
410 Water	WF	Fund related projects	
420 Wastewater	SF	Fund related projects	
430 Natural Gas	NG	Fund related projects	
440 Solid Waste	SW	Fund related projects	
450 Stormwater	SWF	Fund related projects	
490 Expo Center	EX	Fund related projects	
520 Equipment Rental	EQ	Major equipment and vehicle acquisition	
530 Data Processing	DP	Major information technology acquisition	
535 Facilities Maintenance	FM	Major facilities repairs and maintenance	
621 Schlotfeldt	SC	Historical collection	
701 Cemetery Endowment	CE	Long-term maintenance and mausoleum construction	
722 LaFromboise	LA	Library	
Funding Sources	Code	Funding Sources	Code
Local Improvement District	LID	Bonds GO Limited	LGO
Transportation Improvement Board	TIB	Bonds GO Unlimited	UGO
Federal Surface Transportation	FTP	Bonds Revenue	REV
State Transportation Program	STP	Notes	NOT
Contribution/Donation	DON	Loans	LON
Grants	GRT	Public Works Trust Fund	PWT
Unfunded	UNF		

Capital Request Summary

Project or Item:	Fund	Funding	2010	2011	2012	2013	2014
Administration							
ECTV Franchise Renewal Consulting	001	Fund 180	-	-	-	-	-
ECTV Hardware Upgrades	001	Contribution	-	-	-	50,000	-
New-Call Monitoring System	001	Delayed	-	19,000	-	-	-
Keyless City Hall Entry System	535	Delayed	-	8,000	-	-	-
Mital Phone Systwem Replacement-City Hall	535	GF,WF,SF,NG,SW	-	20,000	-	-	-
Mital Phone Systwem Replacement-Police	535	GF,WF,SF,NG,SW	-	-	20,000	-	-
Mital Phone Systwem Replacement-Fire Dept	535	GF,WF,SF,NG,SW	-	-	-	18,000	-
Mital Phone Systwem Replacement-Public Works	535	GF,WF,SF,NG,SW	-	-	-	-	20,000
Total			\$ -	\$ 47,000	\$ 20,000	\$ 68,000	\$ 20,000

Finance Department							
City Server Replacement	001	GF,WF,SF,NG,SW	20,000	-	-	20,000	-
Mapping Plotter Replacement	530	GF,WF,SF,NG,SW	-	6,800	-	100,000	-
Shops Copier Replacement	530	GF,WF,SF,NG,SW	9,800	-	-	-	-
Gigabit Switch Replacement	530	GF,WF,SF,NG,SW	-	-	-	-	-
Archive/backup Array Server	530	GF,WF,SF,NG,SW	-	-	-	-	-
Police Dept. Application Server Replacement	530	GF,WF,SF,NG,SW	-	-	-	-	-
Sportsman Parks/Pool Server Consolidation	530	GF,WF,SF,NG,SW	8,000	-	-	-	-
Fire Dept. Application Server Replacement	530	GF,WF,SF,NG,SW	-	7,000	-	-	-
CAD/RMS Police Dispatch Replacement	530	GF,WF,SF,NG,SW	-	250,000	-	-	-
SQL Server Replacement	530	GF,WF,SF,NG,SW	-	-	10,000	-	-
Equipment replacement	530	GF,WF,SF,NG,SW	-	-	10,000	-	-
Software replacement	530	GF,WF,SF,NG,SW	-	-	10,000	-	-
Incode Server Replacement	530	GF,WF,SF,NG,SW	-	-	-	10,000	-
City Hall Print/File Server Replacement	530	GF,WF,SF,NG,SW	-	-	-	-	10,000
Mail Server Replacement	530	GF,WF,SF,NG,SW	-	-	-	-	8,000
Total			\$ 37,800	\$ 263,800	\$ 30,000	\$ 130,000	\$ 18,000

Human Services							
Senior Center							
Upgrade Facility Exterior	185	R1	-	-	50,000	-	-
Total Senior Center			-	-	50,000	-	-
Library							
Automatic door sensor upgrade	120	Delayed	-	-	2,800	-	-
Fire alarm upgrade		Delayed	-	-	6,100	-	-
Intrusion alarm upgrade		Delayed	-	-	1,100	-	-
Part-time Library Clerk (45%)		GF	-	15,000	-	-	-
Reupholster library furniture		GF	2,000	2,000	2,000	2,000	-
Replace 20 year old carpet		GF	-	20,000	-	-	-
Total Library			2,000	37,000	12,000	2,000	-
Library Grounds							
Irrigation	120	GF	-	-	10,000	-	-
Landscape		GF	-	-	10,000	-	-
Total Library Grounds			-	-	20,000	-	-
Total			\$ 2,000	\$ 37,000	\$ 82,000	\$ 2,000	\$ -

Community Development							
Permit Technician Position 1.0 FTE	001	Deleted	-	66,956	69,635	74,420	-
Comprehensive Plan Update		30k Grant	50,000	-	-	-	-
559-Shoreline Master Program		DOT Grant	16,100	-	-	-	-
572 -Tourism Projects		REET 2	-	25,000	25,000	-	-
Total			66,100	91,956	94,635	74,420	-
Welcome Center Enhancement		Grants/loan	4,203,349	-	-	-	-
Total			\$ 4,203,068	\$ 25,000	\$ 25,000	\$ -	\$ -

Parks							
Equipment							
2 Gator - Utility	490	Delayed	-	16,000	-	-	-
Bobcat		Delayed	-	17,000	-	-	-
Total Equipment			-	33,000	-	-	-
462 Aquatic Center Facility Repairs							
Interior Lighting - Conservation	170	GRT	-	55,000	-	-	-
Slide		R1	-	-	90,000	-	-
Replace Filters		GF	-	-	6,000	-	-
Roof Replace		R1	65,000	-	-	-	-
Water Heater		R1	-	-	30,000	-	-
Total Aquatics			65,000	55,000	126,000	-	-
453 Boise Creek Infrastructure							
Drainage	001	R1	-	17,000	18,190	19,463	20,826
Parking lot pave		R1	-	-	-	40,000	-
Irrigation #5&6		R1	-	-	20,000	-	-
Total Boise Creek			-	17,000	38,190	59,463	20,826
Community Center Design & Construction							
Option 1 - Design	001	R1	-	50,000	-	-	-
Option 2 - Construction		LGO	-	8,000,000	-	-	-
Total Community Center			-	8,050,000	-	-	-
463/468 Garrett Park & Restroom							
Irrigation	001	R1	-	-	50,000	-	-
Drainage		R1	-	-	-	20,000	-
Restroom		R1	-	50,000	-	-	-
Total Garrett Park			-	50,000	50,000	20,000	-
Ellenson Park-Restroom & Irrigation							
Irrigation	001	R1	-	30,000	-	-	-
Restroom		SF	-	40,000	-	-	-
Total Ellinson Park			-	70,000	-	-	-

Capital Request Summary

Project or Item:	Fund	Funding	2010	2011	2012	2013	2014
490 Expo Center	490	Expo					
Indoor Arena Construction		Expo	-	-	4,000,000	-	-
Fieldhouse roof		REET 2	-	120,000	-	-	-
Fieldhouse kitchen remodel		R1	-	20,000	-	-	-
Turf		Delayed	-	1,200,000	-	-	-
Stadium grandstand		Deleted	-	-	-	5,000,000	-
Total Expo Center			-	1,340,000	4,000,000	5,000,000	-
464 Golf Course	190						
Equipment		Reserves	65,000	75,000	-	-	-
#2 Tee		Reserves	50,000	-	-	-	-
#2 Fairway		GC	-	35,000	-	-	-
Driving Range		LGO	-	-	-	250,000	-
Parking Lot		LGO	-	-	-	-	80,000
Master Plan & Club House Design		LGO	-	40,000	-	-	-
Club House		LGO	10,000	-	1,500,000	-	-
Total Golf Course			125,000	150,000	1,500,000	250,000	80,000
465 MacFarland Park	001						
Irrigation		R1	-	-	-	-	40,000
Landscape		R1	-	-	-	20,000	-
Replace hard surfaces		R1	-	25,000	-	-	-
Total MacFarland Park			-	25,000	-	20,000	40,000
466 Martin Johnson Park	001						
Irrigation		R1	-	-	-	30,000	-
Restroom		SF	-	40,000	-	-	-
Total Johnson Park			-	40,000	-	30,000	-
467 Montgomery Park	001						
Irrigation		R1	-	-	-	-	30,000
Restroom		SF	-	-	40,000	-	-
Total Montgomery Park			-	-	40,000	-	30,000
Southeast Park-Design & Construction	001						
Design		R1	-	38,000	-	-	-
Construction		R1.GRT	-	1,000,000	-	-	-
Total Southeast Park			-	1,038,000	-	-	-
Trails Programs	001						
410 to Battersby Design		R1	-	35,000	-	-	-
410 to Battersby Construction		R1.GRT	-	187,000	-	-	-
Battersby North Design		R1	-	35,000	-	-	-
Battersby North Construction		R1.GRT	-	-	-	200,000	-
Battersby Loop Design		R1	-	-	40,000	-	-
Battersby Loop Construction		R1.GRT	-	-	-	-	200,000
Trailhead Parking Lot Expansion		R1	-	-	30,000	-	-
Trailhead Restroom		Delayed	-	50,000	-	-	-
Warner Trail Design		R1	-	49,000	-	-	-
Warner Trail Construction		R1.GRT	-	250,000	-	-	-
Total Trails			-	606,000	70,000	200,000	200,000
Mahler Park-Trails & Signs	001						
Trails		R1	-	-	-	20,000	-
Signage		R1	-	-	-	-	10,000
Total Mahler Park			-	-	-	20,000	10,000
Total			\$ 190,000	\$ 11,474,000	\$ 5,824,190	\$ 5,599,463	\$ 380,826

Police Department

Update Dispatch Records Mgt System	001	GF	-	290,000	-	-	-
Total			\$ -	\$ 290,000	\$ -	\$ -	\$ -

Fire Department

Annual Medical Physicals for Department	160	GF/Fire Dist. #28			23,400		
Medical Physical Exams for New-Hires (career & vol.)	160	GF/Fire Dist. #28			6,000		
Three Thermal Imaging Cameras	160	GF/Fire Dist. #28	4,500	9,000			
Two Multi-Gas Detectors	160	GF/Fire Dist. #28		5,500			
Station #1 Soffit Repair and Replacement	160	REET	17,400				
25 Self Contained Breathing Apparatus Trans-fill Hoses	160	GF/Fire Dist. #28	1,500	1,500	1,500	1,500	1,500
Mattress Replacement (two per year)	160	GF/Fire Dist. #28	700	700	700	700	700
Eight Opticom Traffic Control Devices	160	Future Equip Plan					
Station #1 Bay #6 Exhaust Extractor	160	REET	15,000				
Automatic Fire Sprinkler System - Station #1	160	Future Facility Plan					
Air Dryer for Compressed Air System - Station #1	160	Future Facility Plan					
Treadmill Trainer	160	Future Fitness Plan					
Emergency Generator - Station #1	160	Future Facility Plan					
Hearing Protection Equipment	160	Future Equip Plan					
Television Set - Station #1	160	Future Facility Plan					
Total			\$ 39,100	\$ 16,700	\$ 31,600	\$ 2,200	\$ 2,200

Public Works

700 Pavement Management	110	REET 2	300,000	170,000	175,000	185,000	197,950
Dickson Ave - Mt Villa Dr to Blake St	110	Delayed	-	1,136,000	-	-	-
Battersby Ave - Railroad St to east City limits	110	Delayed	-	1,136,000	-	-	-
Battersby Ave	110	R2/IMP	-	1,447,200	-	-	-
SR 410 Channelization	110	FED/R1	-	206,000	-	-	-
Blake St - Dickson Ave to SR 410	110	GRT/R2	-	532,000	-	-	-
SR 410 / Blake St Intersection Channelization / Signal	110	FED/R1	-	730,000	-	-	-
707 Garrett St - SR 164 to Battersby Ave	110	R1/R2	215,000	-	-	-	-
Foothills Trail	110	Delayed	-	202,500	-	-	-
Osceola Street	110	Delayed	-	25,000	-	-	-
Griffin Ave Pedestrian Enhancements	110	Delayed	-	45,000	-	-	-

Capital Request Summary

Project or Item:	Fund	Funding	2010	2011	2012	2013	2014
SR 410 - Farman St to Commerce St	110	R1	-	81,000	-	-	-
Dickson Ave - Blake St to Watson St	110	R1/R2	-	608,000	-	-	-
Blake St - Sr410 to Griffin Ave	110	GRT/R2	-	487,000	-	-	-
Warner Ave - Beringer St to Blake St	110	GF/R1/R2/IM	-	-	1,329,000	112,800	-
Improvements per 2006 Comp Water System Plan	110	GF/R1/R2/IM	-	573,000	500,000	500,000	-
Public Parking Lot Repair & Hazard Tree Removal		Delayed	-	10,000	-	-	-
Public Parking Lot Repair & Hazard Tree Removal		130/131	-	90,000	-	-	-
Stevenson-Yerxa Roof Replacement		130/131	-	75,000	-	-	-
City Shops Security Gate System		130/131	-	25,000	-	-	-
City Shops Landscape Screening & Irrigation		130/131	-	50,000	-	-	-
City Reservoir Improvements	410	Delayed	-	170,000	-	-	-
Replace SCADA Equipment at Shops and CCF	410	Delayed	-	45,000	-	-	-
Total			\$ 515,000	\$ 7,843,700	\$ 2,004,000	\$ 797,800	\$ 197,950

Grand Total	\$ 4,988,968	\$ 19,997,200	\$ 8,016,790	\$ 6,599,463	\$ 618,976
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CITY OF ENUMCLAW LONG TERM DEBT

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. The original amount of general obligation bonds issued in prior years was \$3,294,500 and the original amount of the general obligation bond issued in 2005 was \$1,510,000.

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 may be 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. The 2005 bond is financed by Natural Gas Fund revenues.

General obligation bonds outstanding as of 12/31/09

Name of issuance	Purpose	Issue date	Maturity date	Interest rates	Debt outstanding
1998 UTGO Library Refunding	Governmental activities	06/01/98	12/01/09	3.75%-4.50%	\$ -
2003 LTGO Cole St	Governmental activities	05/22/03	06/01/18	3.60%	480,121
2005 LTGO Gas Line	Business type activities	08/08/05	08/01/15	3.50%	965,000
Total general obligation bonds					\$ 1,445,121

Government Loans

The City has public work trust fund construction loan agreements with the State Department of Community Development. The amount of loans entered into so far is \$36,978,666. 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 City 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 outstanding as of 12/31/09

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%	\$ 22,998
Roosevelt Ave PWTF loan	Governmental activities	11/11/96	07/01/16	1.00%	215,470
Y Bar S Water System CTED Loan	Business-type activities	08/26/08	10/07/29	1.50%	338,500
Water - Waterline Replace PWTF loan	Business-type activities	04/22/98	07/01/18	1.00%	3,391,086
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	09/15/23	0.50%	21,655,576
Total other general obligation debt					\$ 25,686,333

Special Assessment Bonds

The City also issues special assessment debt to provide funds for the construction of water and sewer 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 are serial bonds but are called “yearly based on assessments received.”

Special assessment bonds outstanding as of 12/31/09

Name of issuance	Purpose	Issue date	Maturity date	Interest rates	Debt outstanding
Warner Street LID	Warner St Improvements	02/01/06	02/01/2018	4.2%	\$ 162,760
LID 201 Cole Street	Governmental activities	09/08/04	04/12/16	2.85%	\$ 37,490
Total special assessment debt					\$ 200,250

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 \$7,040,000. The water/sewer revenue bonds are issued to finance capital projects. In 2005 the City issued water (95.48%) and sewer (4.52%) refunding bonds.

Revenue bonds outstanding as of 12/31/09

Name of issuance	Purpose	Issue date	Maturity date	Interest rates	Debt outstanding
2005 Water/Sewer Refunding	Business-type activities	06/30/05	09/01/17	4.00%-5.375%	5,125,000
Total revenue bonds outstanding					\$ 5,125,000

To service revenue debt, \$628,777 is available in the reserve accounts of the water and wastewater enterprise funds as of December 31, 2008.

Interfund Loans

The City may loan money between funds. The limitations are that the loan be short-term and benefit all funds involved. The City establishes an interest rate that is higher than the lending fund could receive from a comparable investment, yet is lower than the borrowing fund would pay to a bank.

Interfund Loans outstanding as of 12/31/09

Name of issuer	Purpose	Issue date	Maturity date	Interest rates	Debt outstanding
General Fund to Welcome Center	Governmental	06/23/08	12/22/10	0.0%	\$ 30,000
ER&R to Wastewater	Business-type activities	08/24/09	08/01/12	3.3%	1,935,000
Property Management to Street	Governmental	08/24/09	10/01/12	3.3%	75,000
Water Loan to Golf Course	Business-type Activities	08/31/08	03/03/11	2.5%	92,000
Total interfund loans outstanding					\$ 2,132,000

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

Total Assessed Value	\$ 1,054,067,694	
Allowable General Purpose Indebtedness (Legal Limit 2.5% Of Taxable Property Value)		\$ 26,351,692
A. General Purpose Indebtedness Without A Vote (Legal Limit 1.5%)	<u>15,811,015</u>	
Indebtedness (Liabilities):		
GO Bonds	1,632,529	
Others	146,224	
Less Assets Available	<u>237,980</u>	
Indebtedness Incurred - Section A		<u>1,540,773</u>
Indebtedness Margin - Section A		<u>14,270,242</u>
B. Capital Lease Without A Vote (Legal Limit 1.5%)	<u>15,811,015</u>	
Capital Leases Payable	-	
Less Assets Available	<u>-</u>	
Indebtedness Incurred - Section B		<u>-</u>
Indebtedness Margin - Section B		<u>15,811,015</u>
C. General Purpose Indebtedness With A Vote (Legal Limit 2.5%)	<u>26,351,692</u>	
Indebtedness (Liabilities):		
GO Bonds	120,000	
Others	-	
Less Assets Available	<u>10,281</u>	
Indebtedness Incurred - Section C		<u>109,719</u>
Indebtedness Margin - Section C		<u>26,241,973</u>
Less: Indebtedness Incurred - General Purposes		<u>1,650,492</u>
Margin of Indebtedness Available - General Purposes		<u><u>24,701,200</u></u>
Allowable Indebtedness For Utility Purposes With 3/5 Vote (Legal Limit 2.5%)		26,351,692
Allowable Indebtedness For Open Space And Parks Facilities With 3/5 Vote (Legal Limit 2.5%)		26,351,692
Total Indebtedness Allowable (Legal Limit 7.5%)		<u><u>79,055,077</u></u>
Less: Indebtedness Incurred - General Purposes		<u>1,650,492</u>
Margin of Indebtedness Available		\$ 77,404,586

Civil Service Board

Civil Srv

Mayor

City Administrator

Municipal Court Judge

Court

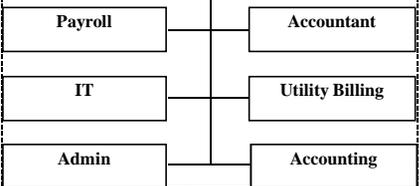
Bailiff

Court Clerk II

Human Resources

City Attorney

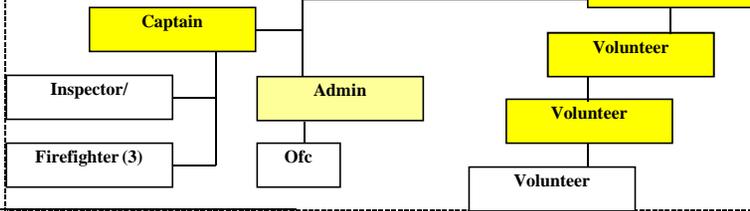
Finance



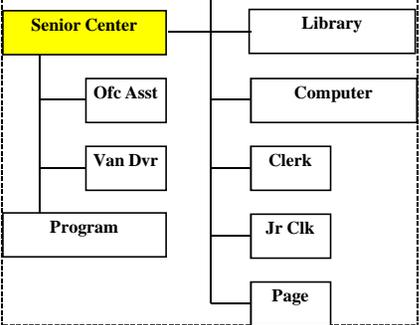
City Clerk



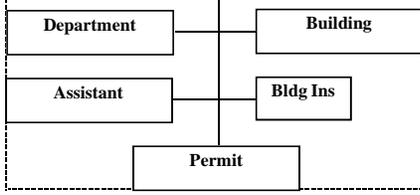
Fire/EMS



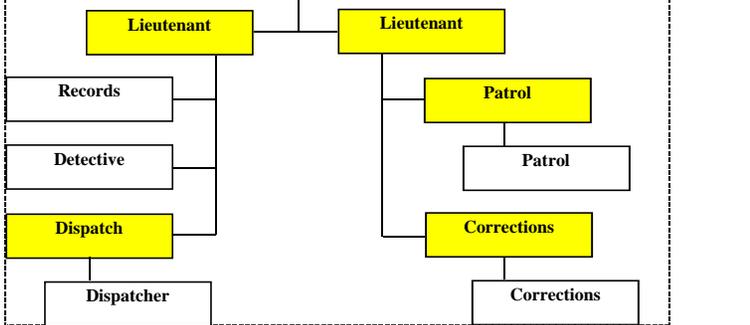
Community Services/ Library



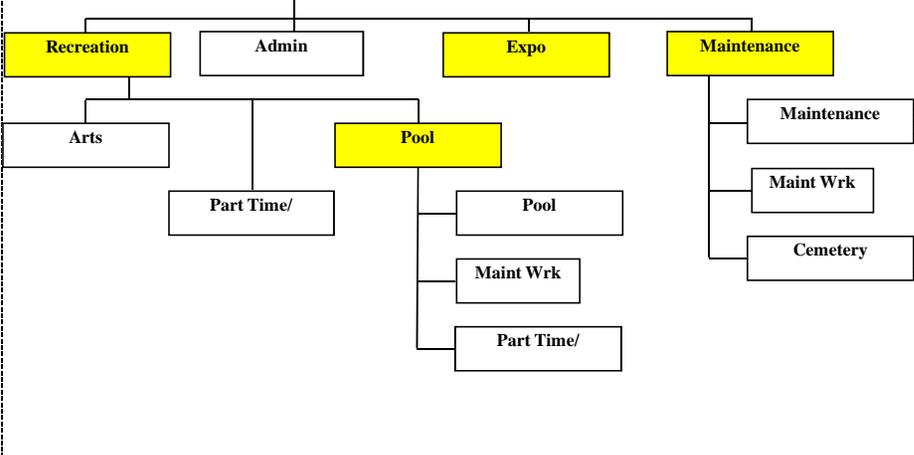
Community Development



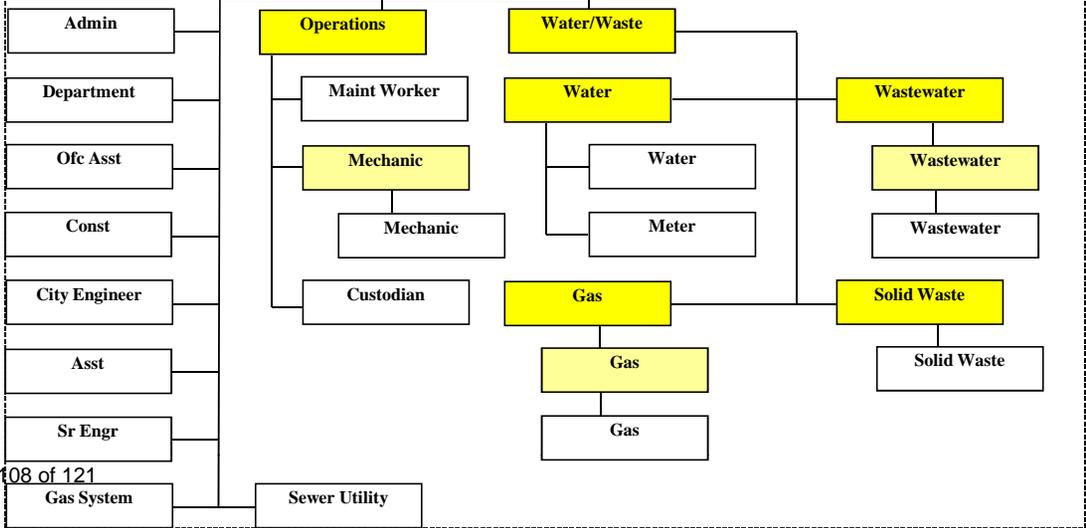
Police



Parks, Recreation & Cultural



Public Works



2010 Position Control and Salary Ranges

Position	2010 Staff Budget	2009 Staff Budget	2008 Staff Budget	2007 Staff Budget	2006 Staff Budget	FTE Changes	Salary Range	
							Minimum	Maximum
<u>GENERAL FUND</u>								
Council								
<i>City Council (elected, part-time)</i>	7.0000	7.0000	7.000	7.000	7.000	-	325	325
Council Total	7.0000	7.0000	7.000	7.000	7.000	-		
Judicial								
<i>Judicial (contract)</i>	1.0000	1.0000	1.000	1.000	1.000	-		2,988
<i>City /Prosecuting Attorney (contract)</i>	1.0000	1.0000	1.000	1.000	1.000	-		15,120
<i>Public Defender (contract)</i>	1.0000	1.0000	1.000	1.000	1.000	-		2,817
Court Administrator	1.0000	1.0000	1.000	1.000	-	-	3,960	5,819
Court Clerk I	-	-	-	-	1.000	-	2,426	3,227
Court Clerk II	1.0000	1.0000	1.000	1.000	1.000	-	3,093	4,081
Bailiff	0.2000	0.2000	0.200	0.200	0.200	-		22.65/hr
Judicial Total	5.2000	5.2000	5.200	5.200	5.200	-		
Administration								
<i>Mayor (elected, part-time)</i>	1.0000	1.0000	1.000	1.000	1.000	-		1,000
City Administrator	1.0000	1.0000	1.000	1.000	1.000	-	7,367	10,825
City Clerk	1.0000	1.0000	1.000	1.000	1.000	-	4,322	6,351
Civil Service (part-time)	0.1000	0.1200	0.100	0.100	0.100	(0.020)		500
Media Services Manager	1.0000	1.0000	1.000	1.000	1.000	-	3,143	4,618
Department Secretary	0.2500	1.0000	1.000	0.500	0.500	(0.750)	1,801	2,646
Administration Total	4.3500	5.1200	5.100	4.600	4.600	(0.770)		
Finance								
Finance Director	1.0000	1.0000	1.000	1.000	1.000	-	6,045	8,882
Assistant Finance Director	1.0000	1.0000	1.000	1.000	1.000	-	3,881	5,703
Accounting Technician III	1.0000	1.0000	1.000	1.000	1.000	-	3,393	4,422
Accounting Technician/Payroll	1.0000	1.0000	1.000	1.000	1.000	-	3,311	4,865
Accounting Technician II	2.0000	3.0000	3.000	3.000	2.000	(1.000)	2,965	3,952
Administrative Clerk II	1.0000	1.0000	1.000	-	1.000	-	2,717	3,636
Finance Total	7.0000	8.0000	8.000	7.000	7.000	(1.000)		
Police								
Chief	1.0000	1.0000	1.000	1.000	1.000	-	6,224	9,145
Lieutenant	2.0000	2.0000	2.000	2.000	2.000	-	5,242	7,703
Sergeant	3.0000	3.0000	3.000	3.000	3.000	-	4,820	6,242
Officers	9.0000	9.0000	10.000	10.000	10.000	-	4,176	5,409
Detective	2.0000	2.0000	2.000	2.000	2.000	-	4,176	5,409
Jail Sergeant	1.0000	1.0000	1.000	1.000	1.000	-	3,959	5,124
Communications Supervisor	1.0000	1.0000	1.000	1.000	1.000	-	3,749	4,856
Corrections Officer/Jailer	5.0000	5.0000	5.000	4.000	4.000	-	3,345	4,330
Records Specialist	1.0000	1.0000	1.000	1.000	1.000	-	3,238	4,162
Communication Officer/Dispatcher	5.0000	5.0000	5.000	5.000	5.000	-	3,238	4,162
Police Total	30.0000	30.0000	31.000	30.000	30.000	-		
Community Development								
Community Development Director	1.0000	1.0000	1.000	1.000	1.000	-	5,475	8,045
Building Official	1.0000	1.0000	1.000	1.000	1.000	-	4,520	6,642
<i>Building Inspector (contract)</i>	-	-	0.500	0.500	0.500	-	3,659	5,376
Assistant Planner	1.5900	2.0000	2.000	2.000	2.000	(0.410)	3,938	5,786
Permit Technician	-	-	0.500	-	-	-	3,206	4,711
Office Assistant	0.2000	0.2000	0.200	0.200	0.200	-	2,086	2,775
Department Secretary	1.0000	1.0000	1.000	1.000	1.000	-	2,876	4,226
Community Development Total	4.7900	5.2000	6.200	5.700	5.700	(0.410)		
Parks								
Parks & Recreation Director	0.7000	0.8000	0.800	0.900	1.000	(0.100)	5,475	8,045
Parks Facility Manager	0.2500	-	0.250	0.500	0.500	0.250	4,222	6,203
Parks Maintenance Worker	-	1.0000	1.000	1.000	1.000	(1.000)	2,965	3,952
Recreation Supervisor	0.7500	1.0000	1.000	1.000	1.000	(0.250)	4,059	5,964
Administrative Assistant	-	0.7500	0.750	-	-	(0.750)	3,115	4,577
Department Secretary	1.0000	-	-	1.000	1.000	1.000	2,824	3,764
Maintenance Worker	-	0.3300	0.330	0.330	0.330	(0.330)	2,824	3,764
Parks Total	2.7000	3.8800	4.130	4.730	4.830	(1.180)		
TOTAL GENERAL FUND	61.040	64.400	66.630	64.230	64.330	(3.360)		

2010 Position Control and Salary Ranges

Position	2010 Staff	2009 Staff	2008 Staff	2007 Staff	2006 Staff	FTE Changes	Salary Range	
	Budget	Budget	Budget	Budget	Budget		Minimum	Maximum
<u>SPECIAL REVENUE FUNDS</u>								
Street								
Public Works Director	0.1500	0.1500	0.100	0.100	0.100	-	6,473	9,511
Operations Manager	0.2500	0.3000	0.200	0.200	0.180	(0.050)	5,017	7,372
Senior Engineering Tech	0.1000	0.2000	-	-	0.140	(0.100)	4,099	6,023
Construction Inspector	-	0.2500	1.000	1.000	0.070	(0.250)	3,938	5,786
Utility Engineer	-	-	-	-	0.070	-	4,845	7,120
Civil Engineer I, Transportation	1.0000	1.0000	1.000	1.000	0.070	-	4,945	7,265
Asst City Engineer	-	-	-	-	0.070	-	5,035	7,398
Administrative Assistant	0.0500	0.1000	0.080	0.080	0.080	(0.050)	3,115	4,577
Line Maintenance Lead	0.5000	-	-	-	-	0.500	3,826	4,687
Line Maintenance Worker	0.5000	-	1.000	1.000	1.000	0.500	3,080	4,108
Street Worker	1.0000	2.0000	1.950	0.700	0.950	(1.000)	2,824	3,764
Facilities Maintenance Worker	-	-	0.200	0.450	0.200	-	2,824	3,764
Office Assistant	0.1000	0.0500	0.100	0.050	0.050	0.050	2,086	2,775
Department Secretary	0.0200	0.1000	0.080	0.080	0.080	(0.080)	2,876	4,226
Street Total	3.6700	4.1500	5.710	4.660	3.060	(0.480)		
Library								
Community Services Director	0.9000	0.9000	0.900	0.900	1.000	-	5,165	7,589
Computer Technician	0.9000	1.0000	1.000	1.000	1.000	(0.100)	3,115	4,121
Library Technician I	1.8000	2.0000	2.000	2.000	2.000	(0.200)	2,578	3,427
Library Junior Clerk	0.4000	1.5000	1.500	1.500	1.500	(1.100)	1,900	2,536
Library Clerk	1.3500	0.4500	0.450	0.450	0.450	0.900	2,255	3,001
Library Page	0.6000	0.6000	0.600	0.600	0.600	-		8.27/hr
Library Total	5.9500	6.4500	6.450	6.450	6.550	(0.500)		
Cemetery - Cultural Services								
Parks & Recreation Director	-	0.0500	0.050	0.050	-	(0.050)	5,475	8,045
Cemetery Manager	-	-	-	0.500	0.500	-	4,222	6,203
Maintenance Supervisor	-	-	0.750	-	-	-	4,222	6,203
Maintenance Lead	-	1.0000	1.000	1.000	1.000	(1.000)	3,369	4,143
Administrative Assistant	-	0.2500	0.250	-	-	(0.250)	3,115	4,577
Cemetery Total	-	1.3000	2.050	1.550	1.500	(1.300)		
Fire & EMS Departments								
Chief	1.0000	1.0000	1.000	1.000	1.000	-	5,872	8,628
Shift Captains	3.0000	3.0000	2.000	2.000	2.000	-	5,030	6,418
Fire Fighters	6.0000	6.0000	4.000	4.000	4.000	-	4,373	5,580
Administrative Assistant	1.0000	1.0000	1.000	1.000	1.000	-	3,115	4,577
Office Assistant	0.5000	0.5000	0.500	0.500	0.500	-	2,086	2,775
Fire & EMS Total	11.5000	11.5000	8.500	8.500	8.500	-		
Arts - Cultural Services								
Arts Coordinator	0.3400	1.0000	1.000	1.000	1.000	(0.660)	4,199	6,170
Arts Total	0.3400	1.0000	1.000	1.000	1.000	(0.660)		
Pool - Cultural Services								
Parks & Recreation Director	0.1000	0.0500	0.050	0.050	-	0.050	5,475	8,045
Recreation Supervisor	0.2500	-	-	-	-	0.250	4,059	5,964
Aquatics Coordinator	1.0000	1.0000	1.000	1.000	1.000	-	3,533	5,192
Aquatics & Rec. Assistant	-	-	1.000	1.000	1.000	-	2,635	3,872
Maintenance Worker	-	0.3300	0.330	0.670	0.670	(0.330)	2,824	3,764
Pool Totals	1.3500	1.3800	2.380	2.720	2.670	(0.030)		
Senior Center - Community Services								
Community Services Director	0.1000	0.1000	0.100	0.100	-	-	5,165	7,589
Senior Center Manager	1.0000	1.0000	1.000	1.000	1.000	-	4,325	6,355
Van Driver	0.4700	0.5700	0.570	0.570	0.570	(0.100)	2,086	2,775
Recreation Program Asst.	0.7500	1.0000	1.000	0.800	0.800	(0.250)	2,588	3,149
Office Assistant	0.4000	0.5000	0.500	0.500	0.500	(0.100)	1,946	2,594
Senior Center Total	2.7200	3.1700	3.170	2.970	2.870	(0.450)		
Golf Course - Cultural Services								
Parks & Recreation Director	0.1000	-	-	-	-	0.1000	5,475	8,045
Parks Facility Manager	0.5000	-	-	-	-	0.5000	4,222	6,203
Lead Parks Worker	1.0000	-	-	-	-	1.0000	2,965	3,952
Golf Course Total	1.6000	-	-	-	-	1.6000		

2010 Position Control and Salary Ranges

Position	2010 Staff	2009 Staff	2008 Staff	2007 Staff	2006 Staff	FTE Changes	Salary Range	
	Budget	Budget	Budget	Budget	Budget		Minimum	Maximum
TOTAL SPECIAL REVENUE FUNDS	27.130	28.950	29.260	27.850	26.150	(1.820)		
<u>ENTERPRISE FUNDS</u>								
Water Utility								
Public Works Director	0.2000	0.1500	0.250	0.250	0.250	0.050	6,473	9,511
Operations Manager	-	0.0500	0.100	0.100	0.180	(0.050)	5,142	7,556
Water/Sewer Superintendent	-	0.5000	0.500	0.500	0.500	(0.500)	4,570	6,716
Assistant Engineer	-	1.0000	1.000	1.000	0.310	(1.000)	4,795	7,046
Civil Engineer III	1.0000	-	-	-	0.310	1.000	4,945	7,265
Senior Engineer Tech	0.3000	0.2000	1.000	1.000	0.620	0.100	4,099	6,023
Utility Engineer	-	-	-	-	0.310	-	4,615	6,780
Construction Inspector	-	0.2500	-	-	0.310	(0.250)	3,750	5,510
Water Worker	2.0000	2.0000	2.000	2.000	2.000	-	3,307	4,436
Lead Water Worker	1.0000	1.0000	1.000	1.000	1.000	-	3,826	4,687
Administrative Assistant	0.2500	0.1500	0.200	0.200	0.200	0.100	3,115	4,577
Meter Reader	2.0000	2.0000	2.000	2.000	1.000	-	2,824	3,764
Office Assistant	0.1500	0.1500	0.400	0.250	0.250	-	2,086	2,775
Department Secretary	0.1000	0.1500	0.200	0.200	0.200	(0.050)	2,824	3,764
Water Utility Total	7.0000	7.6000	8.650	8.500	7.440	(0.600)		
Wastewater Utility								
Public Works Director	0.2000	0.3000	0.250	0.250	0.250	(0.100)	6,473	9,511
Operations Manager	0.2500	0.1000	0.100	0.100	0.180	0.150	5,142	7,556
Water/Sewer Superintendent	-	0.5000	0.500	0.500	0.500	(0.500)	4,570	6,716
Assistant Engineer	-	-	-	-	0.310	-	4,795	7,046
Civil Engineer III	1.0000	1.0000	-	-	0.310	-	4,945	7,265
Wastewater Supervisor	1.0000	1.0000	1.000	1.000	1.000	-	4,330	5,302
Senior Engineering Technician	0.3000	0.4000	1.000	1.000	0.620	(0.100)	4,099	6,023
Utility Engineer	-	1.0000	1.000	1.000	0.310	(1.000)	4,615	6,780
Construction Inspector	-	0.5000	-	-	0.310	(0.500)	3,750	5,510
Line Maintenance Lead	0.5000	1.0000	1.000	1.000	1.000	(0.500)	3,826	4,687
Line Maintenance Worker	0.5000	1.0000	-	-	-	(0.500)	3,307	4,436
Wastewater Operator	2.0000	2.0000	2.000	2.000	2.000	-	3,307	4,436
Wastewater Lead	1.0000	1.0000	1.000	1.000	1.000	-	3,826	4,687
Administrative Assistant	0.0500	0.3000	0.100	0.100	0.100	(0.250)	3,115	4,577
Office Assistant	0.1500	0.2000	0.400	0.250	0.250	(0.050)	2,086	2,775
Department Secretary	0.0500	0.3000	0.100	0.100	0.100	(0.250)	2,824	3,764
Wastewater Utility Total	7.0000	10.6000	8.450	8.300	8.240	(3.600)		
Natural Gas Utility								
Public Works Director	0.2000	0.1800	0.250	0.250	0.250	0.020	6,473	9,511
Operations Manager	-	0.0500	0.200	0.200	0.180	(0.050)	5,142	7,556
Engineer	-	-	-	-	0.310	-	4,824	7,088
Assistant Engineer	-	-	-	-	0.310	-	4,795	7,046
Gas Utility Manager	1.0000	1.0000	-	-	-	-	5,645	8,295
Gas Supervisor	1.0000	1.0000	1.000	1.000	1.000	-	4,330	5,302
Senior Engineering Technician	0.3000	0.2000	-	-	0.620	0.100	4,099	6,023
Utility Engineer	-	-	1.000	1.000	0.310	-	4,615	6,780
Construction Inspector	-	-	-	-	0.310	-	3,750	5,510
Lead Gas Worker	1.0000	1.0000	1.000	1.000	1.000	-	3,818	4,989
Gas Worker	3.0000	3.0000	3.000	3.000	2.000	-	3,647	4,779
Administrative Assistant	0.2500	0.1500	0.200	0.200	0.200	0.100	3,115	4,577
Meter Reader	-	-	-	-	1.000	-	2,824	3,764
Office Assistant	0.1000	0.1000	0.400	0.250	0.250	-	2,086	2,775
Department Secretary	0.3300	0.1500	0.200	0.200	0.200	0.180	2,824	3,764
Natural Gas Utility Total	7.1800	6.8300	7.250	7.100	7.940	0.350		
Solid Waste Utility								
Public Works Director	0.1000	0.1000	0.080	0.080	0.080	-	6,473	9,511
Operations Manager	0.2500	0.3500	0.250	0.250	0.180	(0.100)	5,142	7,556
Solid Waste Lead	-	-	1.000	1.000	1.000	-	3,619	4,432
Administrative Assistant	0.0500	0.1000	0.200	0.200	0.200	(0.050)	3,115	4,577
Solid Waste Worker	4.0000	5.0000	4.000	4.000	4.000	(1.000)	3,009	4,012
Department Secretary	0.3300	0.1500	0.200	0.200	0.200	0.180	2,824	3,764
Solid Waste Utility Total	4.7300	5.7000	5.730	5.730	5.660	(0.970)		

2010 Position Control and Salary Ranges

Position	2010 Staff Budget	2009 Staff Budget	2008 Staff Budget	2007 Staff Budget	2006 Staff Budget	FTE Changes	Salary Range	
							Minimum	Maximum
NW Expo Center - Cultural Services								
Parks & Recreation Director	0.1000	0.1000	0.100	-	-	-	5,475	8,045
Expo Center Manager	1.0000	1.0000	1.000	1.000	-	-	4,059	5,964
Parks Facility Manager	0.2500	-	-	-	-	0.250	4,222	6,203
Parks Maintenance Worker	1.0000	0.3400	0.340	-	-	0.660	2,824	3,764
NW Expo Center Total	2.3500	1.4400	1.440	1.000	-	0.910		
TOTAL ENTERPRISE FUNDS	28.260	32.170	31.520	30.630	29.280	(3.910)		
<u>INTERNAL SERVICE FUNDS</u>								
Equipment Rental								
Public Works Director	0.1000	0.1000	0.050	0.050	0.050	-	6,473	9,511
Operations Manager	0.1000	0.0500	0.050	0.050	0.050	0.050	5,142	7,556
Mechanic Supervisor	1.0000	1.0000	1.000	1.000	1.000	-	4,330	5,293
Mechanic	1.0000	1.0000	1.000	1.000	1.000	-	3,715	4,982
Administrative Assistant	0.2500	0.1500	0.200	0.200	0.200	0.100	3,115	4,577
Department Secretary	0.1500	0.1000	0.200	0.200	0.200	0.050	2,824	3,764
Equipment Rental Total	2.6000	2.4000	2.500	2.500	2.500	0.200		
Information Services								
Info Technology Tech	1.0000	1.0000	1.000	1.000	-	-	4,119	6,052
Information Services Total	1.0000	1.0000	1.000	1.000	-	-		
Facilities Fund								
Public Works Director	0.0500	0.0200	0.020	0.020	0.020	0.030	6,473	9,511
Operations Manager	0.1500	0.1000	0.100	0.100	0.050	0.050	5,142	7,556
Administrative Assistant	0.1000	0.0500	0.020	0.020	0.020	0.050	3,115	4,577
Street Worker Lead	-	-	0.050	0.050	0.050	-	3,577	4,385
Facilities Maintenance Worker	1.0000	1.0000	0.800	0.800	0.800	-	2,824	3,764
Department Secretary	0.0200	0.0500	0.020	0.020	0.020	(0.030)	2,824	3,764
Custodian (1 contract)	-	-	2.000	2.000	2.000	-	2,196	2,922
Facilities Fund Total	1.3200	1.2200	3.010	3.010	2.960	0.100		
TOTAL INTERNAL SERVICE FUNDS	4.920	4.620	6.510	6.510	5.460	0.300		
TOTAL ALL FUNDS	121.350	130.140	133.920	129.220	125.220	(8.790)		

Summary by Type	2010 Staff Budget	2009 Staff Budget	2008 Staff Budget	2007 Staff Budget	2006 Staff Budget	FTE changes	Current Budget Year
							as Percentage of Total
General Administrative & Elected	18.350	20.120	20.100	18.600	18.600	(1.770)	15.1%
Judicial	5.200	5.200	5.200	5.200	5.200	-	4.3%
Police	30.000	30.000	31.000	30.000	30.000	-	24.7%
Fire & EMS Departments	11.500	11.500	8.500	8.500	8.500	-	9.5%
Parks, Recreation, Cultural Services	8.340	9.000	11.000	11.000	10.000	(0.660)	6.9%
Library/Community Service	8.670	9.620	9.620	9.420	9.420	(0.950)	7.1%
Planning & Community Development	4.790	5.200	6.200	5.700	5.700	(0.410)	3.9%
Utilities & Street	29.580	34.880	35.790	34.290	32.340	(5.300)	24.4%
Equip Rental/Data Processing/Facilities	4.920	4.620	6.510	6.510	5.460	0.300	4.1%
	121.350	130.140	133.920	129.220	125.220	(8.790)	100.0%



Miscellaneous Statistical Data

As of 12/31/08 (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 4.3 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 6,044 are registered voters. Approximately 5,941 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 12/31/08 (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, 2009)

5 Elementary schools with enrollment of.....	2,292
2 Middle schools with enrollment of.....	1,014
1 High school with enrollment of.....	<u>1,374</u>
Total Enrollment.....	4,680

- 260 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 12/31/08 (unless otherwise noted)

City Government Enterprises	Customers	Service
Natural Gas Utility	4,063	475,371 MMBtu
Wastewater Utility	3,337	616 Million gallons
Solid Waste Utility	3,413	4,371 Tons
Water Utility	5,340	432 Million gallons

Business Registrations	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
.....	529	520	513	492	519	525

Police:	<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>
Offenses:									
Aggravated Assault	5	3	5	3	3	0	0	1	0
Arson	2	2	1	7	2	7	15	13	3
Auto Theft	73	65	73	76	104	80	60	39	27
Burglary	42	45	44	56	58	72	51	44	40
Homicide	0	0	0	0	0	0	0	0	0
Rape	1	1	3	4	4	4	4	2	2
Robbery	2	1	6	0	1	3	0	2	1
Theft	385	404	327	304	309	254	241	231	220

Judicial System Filings:									
Infractions/Parking	1014	975	855	937	789	538	853	1405	1180
Citations	576	623	715	662	622	387	468	601	723

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

Fire/EMS	<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>
Fire Responses:	326	396	373	420	391	351	390	294	326
Aid/EMS Responses:	1175	1226	1254	1241	1328	1401	1231	1260	1396
Rescue 1 Responses:**	34	20	32	22	28	19	22	20	26
Service Calls:	149	152	152	122	114	49	52	124	100

***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>1999</u>	<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>
Building Permits:	32	21	29	24	21	14	14	27	33	13
Estimated Value:	4.2	4.3	5.9	5.8	3.8	3.1	3.9	4.8	12.5	12.5
 Building Related Permits:	 272	 200	 252	 186	 207	 194	 219	 246	 229	 235
Estimated Value:	17.3	3.0	2.7	6.9	3.7	2.6	4.8	10.1	31.2	3.1

Miscellaneous Statistical Data

As of 12/31/08 (unless otherwise noted)

Taxable Retail Sales (In Million \$)

	<u>1999</u>	<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>
Retail Sales:	186.5	213.9	194.1	203.6	194.7	203.2	214.5	222.2	239.4	240.5
Real Estate Transactions:										
Transactions:	322	260	322	302	514	361	516	415	422	176
Sales Volume:	52.2	43.2	54.7	51.0	40.2	72.1	87.8	74.5	75.7	47.3

Miscellaneous Other

<i>Library:</i>	<u>1999</u>	<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>
Circulation (1,000s)	185.8	187.9	180.2	187.5	164.2	162.0	157.0	153.4	147.6	
Borrowers	10,983	12,917	13,195	13,783	15,204	14,847	14,952	15,975	13,278	
Volumes	50,586	53,755	54,774	55,973	59,948	62,650	63,728	65,336	65,890	

**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 2009 Estimated Assessed Valuation (AV)\$1,054,067,694

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.

<i>Budget</i>	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.
<i>Budget Amendment</i>	A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at the fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120). The City Administrator is authorized to make budget amendments between organizations of the same fund, as long as there is no change in the total budget for that fund.
<i>Budget Calendar</i>	The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.
<i>C.D.B.G.</i>	Community Development Block Grant – King County 2006 and after.
<i>Capital</i>	Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A fixed asset is a tangible object of a long-term character that will continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. A capital asset must exceed \$5,000 in cost and have a useful life expectancy of over one year. For purposes of this definition, a "fixed asset" includes a group of items purchased together that will be used "for a single purpose" and which could not be used effectively alone.
<i>Capital Facilities Plan</i>	A capital facilities plan includes an inventory of existing forecast facilities, a forecast of future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues and time schedules for each capital improvement project. In compliance with the Growth Management Act legislation within the State of Washington, the City is preparing such a plan.
<i>Capital Improvement Program</i>	A plan for capital expenditures to be incurred each year over a period of five or more future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

<i>Contingency</i>	A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.
<i>Councilmanic Bonds</i>	Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds that must be approved by vote of the public. Councilmanic bonds must not exceed .75% of the assessed valuation.
<i>Debt Service</i>	Payment of interest and repayment of principal to holders of the City's debt instruments.
<i>Department</i>	An organizational unit with a common purpose. A department can encompass more than one fund. Departments can be further segregated into Divisions.
<i>Depreciation</i>	(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.
<i>Expenditures/ Expenses</i>	Where accounts are kept on the modified accrual basis (expenditures) or accrual basis (expenses) of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.
<i>Fund</i>	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.
<i>Fund Balance</i>	The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. An undesignated fund balance reflects historical receipts less historical expenditures in non-proprietary funds. Since all designated and reserved resources have been removed or deducted in arriving at the year-end undesignated fund balance, this value is available for budgetary appropriation.
<i>General Obligation Bonds</i>	Bonds for which the full faith and credit of the insuring government is pledged for payment.
<i>Growth</i>	Legislation enacted in 1990 by the State Legislature requiring

<i>Management Act</i>	that all jurisdictions in the larger counties adopt new comprehensive plans by the end of 1993. This was enacted due to the enormous growth experienced in the State and the lack of uniform guidance for related development. This Act further specified that all plans conform to a broad set of guidelines set out by the State and that they be compatible with the guidelines of both the parent county and neighboring jurisdictions. Eight specific elements, including concurrency, are required to be included in every comprehensive plan. Concurrency requires that infrastructure be available at the same time as new development.
<i>Interfund Services</i>	Payments for services rendered made by one City department or fund to another. Internal Service Fund billings are included in this category.
<i>Interfund Transfers</i>	Contributions from one City fund to another in support of activities of the receiving fund. Equity transfers to internal service funds in support of "first time" asset acquisitions are included.
<i>Intergovernmental Services</i>	Services purchased from other governmental agencies, and normally includes types of services that only government agencies provide.
<i>Modified Accrual Basis</i>	The modified accrual 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.
<i>Object</i>	As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples include personal services, contractual services, and material and supplies.
<i>Reserve</i>	An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.
<i>Resources</i>	Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.
<i>Retained Earnings</i>	An equity account reflecting the accumulated earnings or a proprietary (internal service or enterprise) fund. In this budget document, the balance derived excludes asset depreciation expenditures. When depreciation is charged to user organizations,

as in internal service funds, the cash balance remaining (ending retained earnings) therefore includes the asset replacement reserve being accumulated.

<i>Revenue</i>	Income received by the City in support of a program of services to the community. It includes such items as property taxes, user fees, charges for services, grants, fines and forfeitures, interest income and miscellaneous revenue.
<i>Revenue Estimate</i>	A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.
<i>Salaries and Wages</i>	Amounts paid for personal services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts. This category also includes overtime, temporary help and car allowances.
<i>Services and Charges</i>	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.
<i>Supplies</i>	Items used to deliver services, such as office supplies, short-lived minor equipment with no material value, periodicals and books and generic computer software.
<i>User Fees</i>	The payment of a fee for direct receipt of a public service by the person benefiting from the service.