

CITY OF
Enumclaw

FISCAL YEAR OF JANUARY 1ST - DECEMBER 31ST, 2015



2015
Budget

CITY OF ENUMCLAW

2015

BUDGET

Prepared by the Finance Department

Cover design by Bryson Michael

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Mayor Reynolds 2015 Budget Message

Dear Citizens of Enumclaw:

I'm delivering to you the finalized and adopted Enumclaw City budget for the year 2015. Although the City is required by state law to adopt a balanced budget, it is by no means to be interpreted as a healthy budget.

This budget reflects the continued financial struggles of balancing revenues with expenditures. Though we are in what appears to be a slow recovery to our local economy, the severe cutbacks from State and County funding sources continues to place a crippling financial strain upon our community. What was once financial collaboration between State and County government has now become an economic hardship upon us requiring our community to identify and fund the services that were once their responsibility.

The City of Enumclaw's Administration has been resourceful and diligent to curb costs through these tough times. Our staffing models though, are at minimum levels, having had to endure departmental cutbacks. We could not have financially survived the greatest Recession on record without our employees being a part of the solution for our economic survival.

I want to thank all the employees for their part in cutting costs and deeply appreciate the concessions from our Labor Unions for stepping up to assume more of their health care costs and for our non-union personnel and staff assuming increased workloads. Many times taking on multiple rolls entirely out of their departments responsibilities and I want to thank them for their willingness and dedication to do so. I also want to acknowledge and express my deepest gratitude for all the volunteers in our community who have made a difference... for without their collaboration many of the community services you see occurring would not exist.

My administrative staff and department heads continually strive to present the City Council with information to address the changes necessary to achieve long term sustainability for our community. The emphasis to council was "Let's Rebuild Enumclaw together "...

This action required a team approach to put into place the long range financial planning strategies needed in order to transform city core service operations into a model of sustainability. No longer can

we assume or rest comfortably thinking our State and County governments will financially be there for us. So, we must take these matters into our own hands while never forgetting to live within our means.

Stability towards sustainability begins with development of a financial model and execution of subsequent steps with a “stick to” attitude that will enable us to focus and create a funding mechanism that will zero in on the target of core services. This strategy is vital to positioning Enumclaw in the arena that will allow us to be more competitive in the job market. Providing quality core services can help bring new jobs. New jobs attract new families and new families begin to turn the wheel of economic growth in many areas. When we, as your elected officials, can proudly stand and say we have reached stability and sustainability with our fundamental core services then we can move onto the next goal.

If we are unable to adequately respond to and address the required core functions of being a city, such as providing a properly staffed police force, providing financially healthy utilities, instituting a sustainable street maintenance program, and providing the vital infrastructure replacement needs, then we as elected official are letting you down.

My staff put a considerable amount of thought, time and energies into this budget and I thank them for their expertise. And while this budget does hit on some positive notes related to the uptick in Puget Sound area recovery, it also required your council to make some tough financial decisions.

I would like to thank the Enumclaw City Council for their bold leadership in recognizing the need to use banked property tax capacity to address a portion of the structural deficit in the General Fund. Raising taxes is not popular, but unintended consequences of the 2012 property tax rollback needed to be addressed. Council went even further, eliminating funding from some outside agencies that relied on city funding when times were more prosperous. Our existing staffing model and service levels remain at a dangerously low level; without a correction the ripple effect felt by members of the community would have continued if difficult funding decisions and policies were not made...but they were, and I am thankful for the efforts of all involved.

The following items are what I believe the 2015 budget will be able to accomplish.

1. Adequately Fund and Maintain the Essential Core Services for the City
2. Protect and Enhance the City’s Fiscal Health and Stability
3. Address Capital Infrastructure and Public Facilities Needs
4. Be Responsive to Development Proposals and Accommodate much needed Community Growth

5. Provide for Economic Development in a Smart and Effective Manner and Produce Measurable Results
6. Sustain and Enhance a High Quality of Life that is Outlined in the Updated Comprehensive Plan

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

Best wishes always,

Mayor Liz

2015 BUDGET OVERVIEW

Budget Context

The adopted 2015 Budget addresses a portion of the structural deficit in the General Fund and provides an increased service level in the Community Development Department in response to the increase in development activity. The property tax levy and natural gas utility tax rate were increased to previous levels as a critical component of addressing the structural gap between revenues and expenditures. This budget was adopted under the assumption of city operation of the Expo Center for a portion of 2015, which will require a \$155,711 one-time subsidy from the General Fund. Transition to private operation of the Expo Center is a priority for 2015. General Fund capital project funding remains limited and continues to focus on critical projects and projects that are to the betterment of the City's quality of life. Utility capital projects include system replacements, upgrades and a strategic investment in future water supply via the Golf Course Well. The total General Fund budget is \$11,996,052, including reserves, with \$8,729,780 of authorized operating expenditures. The capital budget is \$7,894,909, the great majority of which is utility projects. The total budget of all city funds is \$49,051,810, including over \$13 million in ending reserves.

Budget Goals

The following goals guided the development of the 2015 Budget:

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

Economic Outlook

The Puget Sound regional economic forecast continues to be favorable as we move into 2015. The fastest growing sector is retail sales, which has reached levels comparable to that which preceded the Great Recession. The increase is partly due to continued low inflation, as well as regional unemployment decline, personal income rise, and population increases. Enumclaw has experienced strong growth in sales tax in 2014 and expects a similar annual sales tax in 2015, although the rate of growth is not likely to continue. The Puget Sound housing market continues to improve with Enumclaw finally experiencing residential home construction with the build-out of Suntop Farms, Div. II Phase A and the construction of roads and utilities in Phase B.

Revenue Outlook

The 2015 budget assumes limited growth in the local economy and thus revenue projections are assumed to be essentially the same as 2014 year-end projections.

Primary Revenue Sources: The City's three primary revenue sources (sales tax, property tax and utility tax) have remained stagnant over the past several budget cycles, with the

exception of property tax which was lowered by council action as part of the 2012 budget process due to annexation to Fire District No. 28.

- **Property Tax:** The city's 2015 assessed value of \$1,126,111,223 is about \$146 million higher than in 2014 (\$980,239,382). The budget uses some of the banked property tax capacity to fill a portion of the structural deficit of the General Fund that was created by the 2012 property tax roll-back. Correspondingly, the property tax levy rate will be \$1.5686 per \$1,000 assessed value, versus the \$1.4213 of 2014. Since the recommended levy rate is still lower than the maximum statutory levy, there would still be \$554,798 in unused or "banked" available taxing capacity remaining.
- **Sales Tax:** Sales tax receipts continue to be primarily driven by car sales, restaurants, construction and a variety of retail. The city anticipates sales tax receipts of \$2.136 million in 2015 or \$186,000 more than forecasted in the 2014 budget. The 2014 receipts finished surprisingly well at \$2.09 million. Car sales, the largest contributor of sales tax, have increased since 2012 and are expected to hold steady or slightly increase in 2015.
- **Utility Taxes:** The city imposes utility taxes on all of its utilities. This budget includes restoring the natural gas utility tax rate (previously at 5%) to the statutory maximum of 6%. This tax was historically at the maximum rate until early 2001 when Administration recommended it be rolled back to less than 2% to offset the impact of a 68% gas rate increase due to the California Energy Crisis (Enron). Gas supply prices have stabilized and time has come to reset this tax rate to its historical level. This produces a \$41k increase between 2014 and 2015 revenues; estimated revenues are \$1.94 million.

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

Developer paid impact fees (assessed on new construction) for parks and transportation have plummeted over the past few years. It appears that 2013 was the low point for these fees and increases experienced in 2014 are expected to continue in 2015.

Other Revenue Sources: State shared revenues, such as motor vehicle fuel tax, liquor tax and profits are expected to remain at current levels. Enumclaw jail revenue increased approximately \$90,000 in 2014 and is operating at a very efficient level. Board of prisoner and work-release program revenue is projected to remain at the 2014 level. The city continues to seek new contract jurisdictions, although the current average daily population is nearing capacity and expectations of significant revenue growth beyond current levels is not likely. A \$1.5 million FHWA grant for SR 410 channelization improvements will cover the majority of the \$1.76 million project that will add much needed turn lanes at Blake Street.

Expenditures

In general, expenditures continue to grow at a rate roughly equal to inflation on the cost of services and supplies used in the delivery of city services. Although the City realized employee cost savings via its past two collective bargaining agreements, the growth in employee cost, particularly health care premiums, continues to be of long term concern. The budget includes cost-of-living-adjustments (COLA) of 2% for non-represented staff and AFSCME employees and 1% for police. Previous labor negotiations produced three-year contracts that have employees paying for a higher percentage of health care premiums for spouses and dependents, however, a wage and benefit opener in all union contracts will result in negotiations in the third quarter of 2015 for 2016 compensation.

General Fund

2015 General Fund (GF) operating revenues are \$8,295,974. General Fund operating expenditures are \$8,729,780. Ending Fund Balance is \$1,147,311 and reserve levels set by policy are met with this budget, however the \$433,806 structural deficit in the GF remains a challenge for the coming years. A large portion of this will be eliminated by ceasing city operation of the Expo Center.

The 2015 Beginning Fund Balance is sufficient enough to: 1) make up for the differential between operating revenues and expenditures; 2) is able continue to fund core services at current levels; 3) fund one capital project, a voice logger for Police; 4) exceed the GF 8% reserve policy; and 5) set aside \$150,000 for LEOFF I retiree medical care expenses.

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

Utilities

The City's utilities are relatively stable, but not financially healthy. The natural gas utility's strategic hedging transactions for winter gas supply have enabled the utility to project only inflationary rate increases needed in the future. The Water and Wastewater Utilities have been negatively affected by the lack of development and have not received any notable connection fees for several years. The Water Utility meets its reserve requirement but is operating with a \$300,000 interfund loan and is only making interest payments at this time. Wastewater reserves are insufficient to buffer the customers against future rate increases or provide for capital funding and operating revenue is not able to increase the reserve enough to pay the principal of the \$800,000 interfund loan. The following rate increases became effective on January 1, 2015: Water – 2.1%, Sewer – 5%, Natural Gas and Solid Waste – 2%.

Organizational Changes

The organization moves into 2015 with the following conditions noted:

- The Building Official position is funded at full-time. Permit activity has increased such that an adequate, cost-effective service level cannot be provided using a contractor.
- Fire Marshal Services – Fire Marshal Services will continue to be provided via contract with Fire District No. 28. Services will be provided in 2015 under an interlocal agreement for services.
- An engineering position in Public Works will be upgraded to Assistant Public Works Director.
- The Street Worker position is upgraded to a Lead status to address out-of-class pay concerns.
- A full-time IT technician position is created as the media services position is reduced to 0.5 FTE. The extent of hardware and software throughout all departments has resulted in delays to deployment of new equipment and a backlog of IT work.
- City operation of the Expo Center will cease in favor of private operation of the facility by a non-profit corporation.
- The Transportation Benefit District (TBD) began receiving revenue from the \$20 vehicle license fee in September 2014. The TBD expected to receive annual revenues of \$210,000 for pavement maintenance, however early revenue receipts are falling short of that level. In October 2014 the TBD authorized staff to prepare a resolution to place a measure on the ballot that would authorize a 0.1% local sales tax. This would occur at either the primary or general election. These two revenue sources would provide approximately 75% of the revenue necessary for the pavement maintenance program to maintain city streets at their current overall level.

2015 Budget Initiatives:

In addition to all of the services afforded through the 2015 Budget, the following initiatives are of note:

- a) Expo Center Operation – Continued city operation has diverted the organization’s attention from core services. Private operation of the facility is necessary for the city to address its GF structural deficit.
- b) Street Maintenance Funding– The 2015 budget does contains the \$507,000 TIB grant and \$97,000 of TBD funds to complete the resurfacing of Semanski Street from Elmont Avenue to SR 410, but only due to the success in obtaining the grant. A permanent, fully funded program is still needed. Staff will continue to work with the TBD to place the 0.1% local sales tax measure on the ballot and there are funds in the budget for an election in 2015.
- c) Comprehensive Plan Update – Completion of the first major update to the city’s Comprehensive Plan since 2005.
- d) Increase Support for IT – Information Technology (IT) has become critical to each city department and function. Employees are able to do more and communicate faster than two decades ago. This comes at a cost however. Investment in IT through increased staffing is essential to maintaining current employee efficiency.

Reader's Guide

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

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

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

Officials & Committee's – elected and appointed.

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

Accounting & Budgeting – basic guidelines.

Budget Calendar – schedule of events in the budget process.

Definitions of Revenues & Expenditures – basic groupings and types.

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

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

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

Summary Information

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

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

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

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

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

Glossary– Definitions of key terms.

MISSION

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

GOALS

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



City of Enumclaw Mayor and City Council

<u>Position</u>	<u>Name</u>	<u>Term</u>	<u>Expiration</u>
Mayor	Liz Reynolds E-mail: lreynolds@ci.enumclaw.wa.us Phone: (360) 802-0229	4 years	12/31/17 (2 nd)
Council Position 1	Morgan Irwin	4 years	12/31/17 (1 st)
Council Position 2	Darrell Dickson	4 years	12/31/15 (1 st)
Council Position 3	Mike Sando	4 years	12/31/17 (1 st)
Council Position 4	Chance LaFleur	4 years	12/31/15 (1 st)
Council Position 5	Juanita Carstens	4 years	12/31/17 (1 st)
Council Position 6	Jim Hogan	4 years	12/31/15 (3 rd)
Council Position 7	Hoke Overland E-mail: council@ci.enumclaw.wa.us Phone: (360) 615-5608	4 years	12/31/17 (1 st)

City Officials

<u>Position</u>	<u>Name</u>	<u>Department</u>	<u>Contact</u>
City Administrator	Chris Searcy	Administration	csearcy@ci.enumclaw.wa.us 360 825 3591
Judge	Robert Hamilton	Municipal Court	360 825 7771
City Attorney	Michael Reynolds	Legal	360 825 3591
City Clerk	Meredith Shirey	Administration	mshirey@ci.enumclaw.wa.us 360 802 6282
Chief	James Zoll	Police	jimz@police.ci.enumclaw.wa.us 360 825 3505
Director	Stephanie McKenzie	Finance	smckenzie@ci.enumclaw.wa.us 360 825 3591
Acting Director	Scott Woodbury	Public Works	swoodbury@ci.enumclaw.wa.us 360 825 3593
Director	Erika Shook	Community Development	eshook@ci.enumclaw.wa.us 360 825 3593
Hearing Examiner	Sharon Rice	Community Development	360 825 3593

City of Enumclaw City Council Committees

Committee on Committees

Jim Hogan, Chair
Chance LaFleur
Darrel Dickson

Community/Economic Development

Darrel Dickson, Chair
Juanita Carstens
Hoke Overland

Community Services

Mike Sando, Chair
Juanita Carstens
Jim Hogan

Public Works

Jim Hogan, Chair
Chance LaFleur
Darrel Dickson

Finance

Chance LaFleur, Chair
Mike Sando
Morgan Irwin

Public Safety

Chance LaFleur, Chair
Jim Hogan
Morgan Irwin

Enumclaw Expo Center

Darrel Dickson, Chair
Juanita Carstens
Hoke Overland

Industrial Development Corporation

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

City of Enumclaw Boards and Commissions

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

Ryan Overbay

Pat Fisk

Samantha Rheinford, Chair

Elaine Lynest

Patricia Doyle

Randy Cook

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

Bryan Christiansen, Chair

Dave White

John Blackburn

Wyatt Lawlis

Bill DuBray

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

Vivian Froemke

Dr. Ralph Zech, Chair

Bette Zech

Jim Zoll

Jodine Burke

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

Michael Stensen, Chair

Jerry Metcalf

Jan Molinaro

Denise Cook, Secretary

Library Board – manages and controls the Library. Five-year term. Meets second Tuesday of each month, 5:00 p.m. at Library.

Dick Hughes

Jim Barchek

Richard Elfers

Judy Prenevost

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

Marshall Gutierrez

Helen Boisejolie

Aaron Brenner

Stephanie Sackett-Converse

Maria Reichert

Barbara Braun

Planning Commission – Research and fact-finding group analyzes, researches, and makes recommendations to City Council on land use and development. Four-year term. Meets fourth Thursday of each month, 7:00 p.m. at City Hall.

Linda Kleppe-Olson, Chair

Fred Sears

David Hancock

Jeff Dahlquist

Jessica Kinney

Tom Mann

Lori McDonald

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

Tom Hassenauer, Chair

Sara Stratton

Ryan Popke

Timothy C. Smith

Kim Sales

David Loney

Finance and Budget Related Policies

- 1. Coordinate the Comprehensive Plan, budget, capital and long-range planning processes.**
 - i. Capital asset policy #6100
 1. Monitor capital asset transactions
 2. Internal control of major assets
 3. Schedule funding of significant assets
 - ii. Unclaimed property policy #6400
 1. Accurate reporting of receivables
 - iii. The 2013 Budget includes a section summarizing capital facilities and staffing projections for a six year horizon.
- 2. Prioritize services and projects that benefit the community.**
 - iv. Purchasing policy #5100
 1. Promote efficient use of City funds
 2. Ensure accountability
 3. Comply with legal requirements
 - v. Purchasing card policy #5200
 1. Promote efficient use of City credit cards
 2. Ensure accountability for purchases
 - vi. Prioritizing City expenditures policy #8300
 1. Categorize significant expenditures with appropriate sources
 2. On going expenditures shall not be funded by one-time revenues
 3. Use of funds is prioritized, the highest use being protection of the public
- 3. Leverage resources with other agencies and private interests.**
 - vii. Accounts receivable policy #3200
 1. Track all receivables
 2. Establish reasonable collection periods and procedures
 3. Charge appropriate interest and penalties on past due accounts
 4. Take preemptive action to minimize past due accounts
 - viii. Investment policy #4100
 1. Provide highest return with maximum security
 2. Meet daily cash flow demands
- 4. Maintain fiscally responsible fund reserve balances.**
 - ix. Reserve fund policy #8200
 1. Establish minimum recommended reserve levels
 2. Establish allowable uses of reserves
 3. Establish approval process for use of reserves
 4. Establish replacement process for reserves when used
 5. Assign administrative responsibilities
 6. The General Fund maintains an 8% of operating expenditures reserve for unanticipated needs. The Contingency Fund maintains a reserve for general use in case of catastrophic uninsured loss.
- 5. Provide understandable and timely budget, financial and analytical reports.**
 - x. The Finance Director provides quarterly reports to administration and council comparing current expenditures with the prior year and budget.

Accounting and Budgeting Procedures

Accounting

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

Basis of Presentation - Fund Accounting

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

Basis of Accounting

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

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

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

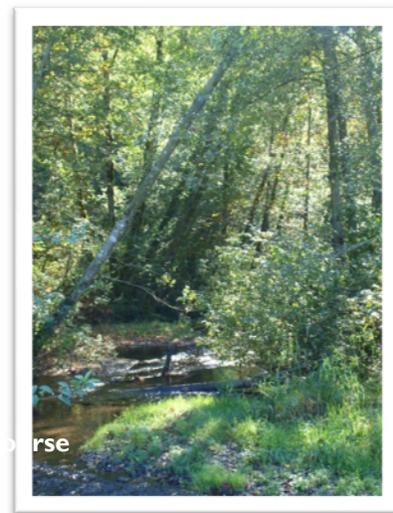
Expenditures are recognized on an accrual basis because they are measurable when they are incurred, that is, when a fund incurs the related liability. Since the recognition of depreciation does not reduce net financial resources, it is not considered to be an expenditure.

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

Budgets and Budgetary Accounting

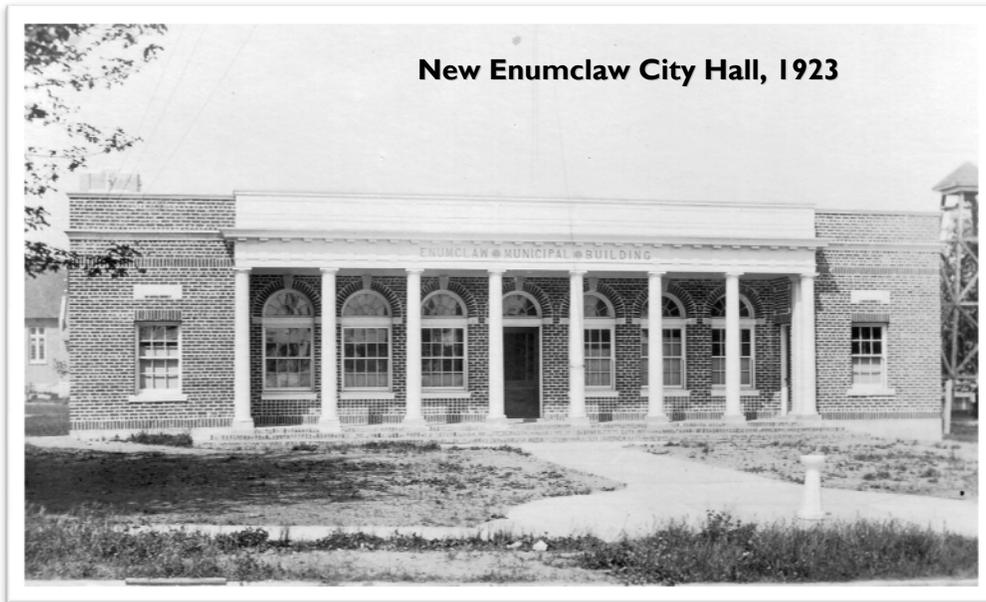
Scope of Budget - Annual appropriated budgets are currently adopted for the general, special revenue, debt service, capital project, enterprise, internal service and fiduciary funds on the modified accrual basis of accounting. Construction funds are budgeted on a multi-year basis. For governmental funds,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

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



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

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



2015 BUDGET CALENDAR

Scheduled	Tasks	Legal Deadlines, Requirements
Week of September 2-5 City Administrator	Meetings with Department Heads to review budget status and make required adjustments.	
Monday September 22 Finance Director	Estimated revenues to Council	1 st Monday in October
Thursday October 2 City Clerk	Send notice to newspaper of Public Hearing on revenue sources, on October 27.	Prior to voting on ordinance
	Send notice to newspaper of Property Tax Levy (<i>with estimated amount</i>) Public Hearing dates (10/27, 11/10, 11/24), publish Wednesday October 8 & 15	
	Send notice to newspaper of Budget Workshop meeting dates, publish October 8 & 15	
	Send notice to newspaper that Preliminary Budget is in Clerk's office, publish October 8 & 15	Publish 1/week, 2 conseq wks 1 st 2 weeks in Nov
Monday October 6 City Administrator	Preliminary Budget, including the Budget Message, filed with City Clerk	Sixty days before year end
Monday October 6 Finance Director	Preliminary Budget published and available to the public in Clerk's Office by 5:00 PM	6 weeks prior to year end
Thursday October 23 City Clerk	Send notice to newspaper for Preliminary Budget Hearings (11/10, 11/24), publish October 29 & November 5	Publish 1/week, 2 conseq weeks
Monday October 27 Council Meeting	First Public Hearing on revenue sources, including setting Property Tax Levy	Prior to voting on ordinance
	First Reading of the Property Tax Levy Ordinance	
Wednesday October 15 1 st Council Workshop 7pm	<u>Budget Review</u> Proposed Agenda: City-wide Overview, Council, Administration, Finance, Legal, Police, Municipal Court, Parks, Community Development.	
Wednesday October 22 2 nd Council Workshop 7pm	<u>Budget Review</u> Proposed Agenda: Community Services, Outside Agencies, Expo Center, General Fund Subsidies	
Wednesday October 29 3 rd Council Workshop 7pm	<u>Budget Review</u> – Proposed Agenda: Public Works, Capital & Significant Expenditures, Interfund Charges	
Wednesday November 5 4 th Council Workshop 7pm	Budget Review - Proposed Agenda; Citywide Summary, Review & Council Discussion	

Formal Budget Adoption

Scheduled	Tasks	Legal Deadlines, Requirements
Monday November 10 Council Meeting	First Public Hearing on Preliminary Budget	1 st Monday in December
	Second Public Hearing on Property Tax Levy Second Reading of Property Tax Levy Ordinance	
Monday November 24 Council Meeting	First Reading of Budget Ordinance Second & Final Public Hearing on Preliminary Budget Third & Final Public Hearing on Property Tax Levy Third Reading/Adoption of Property Tax Levy Ordinance (Due to King County Council & Assessor by November 30)	November 30+ November 30
Monday December 8 Council Meeting	Second 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.

2014 Tax Rates Within The City Of Enumclaw
(In dollars per \$1,000 of assessed value)

Property Taxes and Enumclaw

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

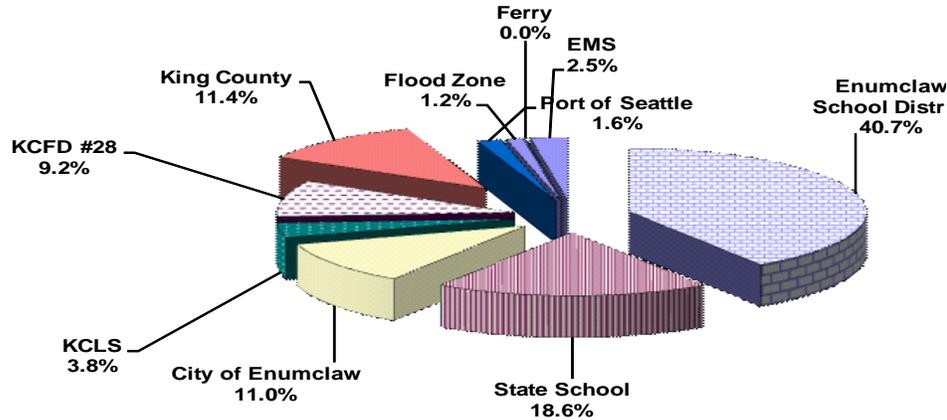
RCW 84.55 is the governing legislation for property tax in the State of Washington. In 1997 the RCW was modified by Referendum No. 47 which allows the "banking" of unused levy capacity. The difference between the levy increase and the allowed maximum accumulates in a "bank." Any, or all, of this bank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

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

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

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

<u>Agency/Taxing District</u>	<u>Tax Rate</u>	<u>% Of Total</u>
Enumclaw School District	\$5.40676	40.70%
State School	\$2.47044	18.60%
City of Enumclaw	\$1.45982	10.99%
KCLS	\$0.50000	3.76%
KCFD #28	\$1.22451	9.22%
King County	\$1.51605	11.41%
Port of Seattle	\$0.21533	1.62%
Flood Zone	\$0.15369	1.16%
Ferry	\$0.00349	0.03%
EMS	\$0.33500	2.52%
Total	\$13.28509	100.00%



	2015	2014
PY Levy Actual Levy	\$1,393,266	\$1,344,237
New construction and adjustments	9,577	2,161
1% increase and/or IPD	<u>23,778</u>	<u>23,778</u>
Regular Levy Base	<u>1,421,722</u>	<u>1,370,176</u>
Banked Capacity	344,711	
Total Levy Request	<u>\$1,771,331</u>	<u>1,370,176</u>

Assessed Value	\$1,114,698,168	\$980,239,382
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Rate:

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

2015 Rate: \$1,771,331/ \$1,126,111,223/1000) =1.5729

2014 Rate: \$1,393,266/ \$980,239,382/1000) =1.4213

Pool Levy (16 cents/1000)	\$180,178	\$156,838
Levy Available to General Fund	<u>1,591,153</u>	<u>1,236,428</u>
Total Levy	<u>\$1,771,331</u>	<u>\$1,393,266</u>

City by Fund:

General Fund 001

Contingency 001.101
Property Management 001.180

Special Revenue Funds:

Street 110
Lodging Tax 115
State Growth Management – 2nd 130
State Growth Management – 1st 131
Seized Assets 150
Jail Administration Group 154
Drug Education & Enforcement 156
Impact/Mitigation Fee 158
Enumclaw Pool 170

Debt Service Funds:

2003 Limited GO Bond 213
LID Debt Service 215
LID Guaranty 230

Capital Project Fund:

Welcome Center 310

Enterprise Funds:

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

Internal Service Funds:

Equipment Rental 520
Data Processing 530
Facilities Maintenance 535

Fiduciary Fund:

Schlotfeldt Library Endowment 621

Permanent Funds:

Cemetery Endowment 701
Lafromboise Memorial 722

City by Department:

City Council

General Fund Dept 010

Municipal Court

General Fund Dept 020

Administration

General Fund Dept 03X
General Fund Dept 090
Contingency Fund 101
Lodging Tax Fund 115
2nd ¼% REET Fund 130
1st ¼% REET Fund 131
Property Mgt Fund 180
Data Processing Fund 530

Finance

General Fund Dept 040
Debt Funds 213/215/230

City Attorney

General Fund Dept 050

Police

General Fund Dept 060
Seized Assets Fund 150
Jail Administration Group Fund 154
Drug Enforcement Fund 156

Community Development

General Fund Dept 07X
Impact & Mitigation Fund 158
Welcome Center Fund 310

Parks, Recreation & Cultural Services

Rec/Maint/Art 082/083/084
Cemetery Endowment Fund 701
Pool Fund 170
Golf Course Fund 190
Northwest Exposition Center Fund 490

Community Services

Schlotfeldt Library Endowment Fund 621
Lafromboise Memorial Fund 722
Human Services Dept 085

Public Works

Street Fund 110
Water Utility Fund 410
Wastewater Utility Fund 420
Natural Gas Utility Fund 430
Solid Waste Utility Fund 440
Water/Sewer Revenue Bond Fund 455
Equipment Rental Fund 520
Facilities Fund 535

2015 Budget

General Governmental Operating Funds	Beginning Reserves +	Revenues =	Funds Available -	Expenditures =	Ending Reserve
General (001)	\$ 1,599,274	\$ 8,315,974	\$ 9,915,248	\$ 8,767,937	\$ 1,147,311
Contingency (001.101)	319,603	1,500	321,103	-	321,103
Property Management (001.180)	1,671,002	88,700	1,759,702	346,724	1,412,978
Total General Fund	3,589,879	8,406,174	- 11,996,052	- 9,114,661	2,881,391
Special Revenue Funds					
Street (110)	27,339	2,595,376	2,622,715	2,552,121	70,594
Transportation Benefit District (112)	46,435	714,926	761,361	680,680	80,681
Lodging Tax (115)	17,393	8,100	25,493	9,000	16,493
2nd 1/4% REET (130)	209,159	90,750	299,909	246,786	53,123
1st 1/4% REET (131)	251,173	90,750	341,923	180,183	161,740
Seized Assets (150)	5,855	16,100	21,955	20,500	1,455
Jail Administration Group (154)	67,683	425	68,108	25,000	43,108
Drug Ed & Enforcement (156)	33,017	2,460	35,477	5,000	30,477
Impact/Mitigation (158)	198,392	104,450	302,842	-	302,842
Pool (170)	2,665	617,027	619,692	607,066	12,626
Total Special Revenue Funds	859,110	4,240,364	- 5,099,474	- 4,326,336	773,138
Debt & Endowment Funds					
2003 Limited GO Redemption (213)	1,421	65,810	67,231	65,810	1,421
LID Debt Cole & Warner (215)	169,872	93,575	263,447	98,570	164,877
LID Guaranty (230)	112,170	1,200	113,370	-	113,370
Schlotfeldt Endowment (621)	26,073	150	26,223	-	26,223
Lafromboise Memorial Trust (722)	125,774	600	126,374	-	126,374
Cemetery Endowment (701)	443,787	19,000	462,787	5,000	457,787
Total Debt & Endowment Funds	879,099	180,335	1,059,434	169,380	890,054
Construction Funds					
Welcome Center Const (310)	250,771	-	250,771	-	250,771
Total Construction Funds	250,771	-	250,771	-	250,771
Enterprise Funds					
Water (410)	1,276,852	7,683,723	8,960,575	7,431,396	1,529,179
Wastewater (420)	1,223,922	4,283,200	5,507,122	4,111,742	1,395,380
Natural Gas (430)	1,820,018	4,250,111	6,070,129	4,661,870	1,408,259
Solid Waste (440)	161,642	2,089,406	2,251,048	2,053,931	197,117
Revenue Bond Fund (455)	1,116,584	1,216,600	2,333,184	1,221,975	1,111,209
Expo Center (490)	318,970	517,411	836,381	518,413	317,967
Total Enterprise Funds	5,917,988	20,040,451	25,958,439	19,999,327	5,959,112
Internal Service Funds					
Equipment Rental (520)	1,826,817	876,393	2,703,210	660,116	2,043,094
Data Processing (530)	9,394	728,711	738,105	685,757	52,348
Facilities (535)	384,757	861,568	1,246,325	891,131	355,194
Total Internal Service Funds	2,220,967	2,466,672	- 4,687,639	- 2,237,004	2,450,635
Total All City Funds	\$ 13,717,815	\$ 35,333,995	- 49,051,810	- 35,846,708	13,205,102

General Fund	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 2,058,965	\$ 1,974,842	\$ 1,974,842	\$ 1,599,274	\$ (375,568)	-19%
Taxes	5,506,557	5,470,576	5,688,456	6,136,616	666,040	12%
Licenses & Permits	245,214	224,000	286,512	313,800	89,800	40%
Intergovernmental	173,683	156,531	187,263	177,435	20,904	13%
Charges for Services	636,956	624,750	718,050	705,400	80,650	13%
Fines & Forfeitures	163,656	179,000	168,150	165,000	(14,000)	-8%
Interest, Rentals & Other	46,034	55,550	44,792	53,890	(1,660)	-3%
Transfers In & Interfunds*	951,302	1,005,650	896,378	743,833	(261,817)	-26%
Total Revenues	<u>7,723,404</u>	<u>7,716,057</u>	<u>7,989,601</u>	<u>8,295,974</u>	<u>579,917</u>	<u>8%</u>
Golf Lease Revenue	114,171	20,000	20,000	20,000	-	0%
Capital & Project Revenues	57,700	192,000	216,285	-	(192,000)	-100%
Total Resources	<u>9,954,240</u>	<u>9,902,899</u>	<u>10,200,728</u>	<u>9,915,248</u>	<u>204,349</u>	<u>2%</u>
Expenditures						
Salaries	3,775,457	3,727,092	3,694,207	3,897,466	170,374	5%
Personnel Benefits	1,404,025	1,455,992	1,517,086	1,624,852	168,860	12%
Supplies	200,783	222,700	212,150	218,850	(3,850)	-2%
Services/Charges	887,486	1,027,790	1,038,133	1,022,613	(5,177)	-1%
Intgov't Svc/Taxes**	123,320	113,026	109,726	120,458	7,432	7%
Interfund Services	719,263	821,188	822,484	861,478	40,290	5%
Operating Transfers Out	760,180	724,725	739,725	984,063	259,337	36%
Total Operating Expenditures	<u>7,870,514</u>	<u>8,092,514</u>	<u>8,133,511</u>	<u>8,729,780</u>	<u>637,266</u>	<u>8%</u>
Golf Equipment Leases	164,721	94,929	95,220	11,157	(11,157)	-7%
Capital & Project Expenditures	3,730	460,750	372,723	27,000	(433,750)	-94%
Total Expenditures	<u>8,038,964</u>	<u>8,648,193</u>	<u>8,601,454</u>	<u>8,767,937</u>	<u>203,516</u>	<u>2%</u>
Available Ending Balance	1,178,854	521,455	841,813	289,096	(232,359)	-45%
Designated-Petty Cash	6,780	6,780	6,780	6,780	6,780	100%
Designated-LEOFF One	100,000	100,000	100,000	150,000	100,000	100%
Designated (8% Expenditures)	629,641	626,471	650,681	701,435	716,477	114%
Ending Fund Balance	<u>\$ 1,915,275</u>	<u>\$ 1,254,706</u>	<u>\$ 1,599,274</u>	<u>\$ 1,147,311</u>	<u>(107,395)</u>	<u>-9%</u>
Contingency Fund						
Revenues						
Beginning Fund Balance	\$ 316,394	\$ 318,103	\$ 318,103	\$ 319,603	1,500	0%
Interest & Other	1,709	1,500	1,500	1,500	-	0%
Total Resources	<u>318,103</u>	<u>319,603</u>	<u>319,603</u>	<u>321,103</u>	<u>1,500</u>	<u>0%</u>
Restricted Fund Balance	<u>\$ 318,103</u>	<u>\$ 319,603</u>	<u>\$ 319,603</u>	<u>\$ 321,103</u>	<u>1,500</u>	<u>0%</u>

General Fund Significant Revenue Detail					Fund 001	
	2014		2015		Change	Change
	Budget	Budget				
General Fund						
Beginning Fund Balance - Operating	\$ 1,974,842	\$ 1,599,274	\$	(375,568)	-19.0%	
General Property Tax	1,370,176	1,766,433	\$	396,257	28.9%	
General Sales Tax	1,950,000	2,136,075		186,075	9.5%	
Water Fund	238,400	237,160		(1,240)	-0.5%	
Natural Gas Fund	208,000	252,817		44,817	21.5%	
Wastewater Fund	320,000	320,176		176	0.1%	
Solid Waste Fund	165,000	162,776		(2,224)	-1.3%	
Electric Utility Tax	570,000	603,157		33,157	5.8%	
Telecommunications Utility Tax	400,000	366,497		(33,503)	-8.4%	
Total Utility Taxes	1,901,400	1,942,583		41,183	2.2%	
Other Taxes	249,000	291,525		42,525	17.1%	
Total Taxes	5,470,576	6,136,616		666,040	12.2%	
Business Licenses/Franchise	175,000	199,000		24,000	13.7%	
Permits	49,000	114,800		65,800	134.3%	
State Entitlements	144,031	133,421		(10,610)	-7.4%	
Operating Grants & Other	12,500	44,014		31,514		
Intergovt Payments for Services	156,531	177,435		20,904	13.4%	
General Government	15,000	15,000		-	0.0%	
Public Safety	422,100	434,200		12,100	2.9%	
Community Development	59,950	114,200		54,250	90.5%	
Parks And Recreation	127,700	142,000		14,300	11.2%	
Total Charges For Services	624,750	705,400		80,650	12.9%	
Interfund General Services <i>(detail below)</i>	896,380	743,833		(152,547)	-17.0%	
Municipal Court Fines & Forfeitures	179,000	165,000		(14,000)	-7.8%	
Investment Interest	16,600	20,350		3,750	22.6%	
Other Interest	3,500	2,500		(1,000)	-28.6%	
Rents/Leases/Concessions	21,800	26,500		4,700	21.6%	
Other Misc Revenue	13,650	4,540		(9,110)	-66.7%	
Total Misc Revenue	55,550	53,890		(1,660)	-3.0%	
Transfers-In/Loan Repayment/Golf	129,270	20,000		(109,270)	-84.5%	
Project Revenue	192,000	-		-		
Total General Fund	\$ 9,902,899	\$ 9,915,248	\$	204,349	2.1%	

2015 General Fund Indirect Cost Allocation Plan (ICAP)				
Operating Fund Charges	Actual 2013	2014	2,015	%
Property Management	221	421	320	0%
Pool	28,191	39,673	33,606	7%
Water	252,311	249,533	201,384	12%
Wastewater	237,667	217,833	175,719	9%
Natural Gas	197,561	164,957	135,084	3%
Solid Waste	177,955	175,154	141,071	7%
Exposition Center	48,808	48,808	56,648	11%
Total Expenditures	942,714	\$ 896,380	\$ 743,833	
General Fund Revenues				
Administration	446,856	420,356	287,803	61%
Finance	409,246	386,125	369,908	47%
Legal	95,199	89,897	86,122	60%
Total Revenues	\$ 951,302	\$ 896,379	\$ 743,832	53%

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

2015 General Fund Department Expenditure Budget by Type										Comparison by Department			
Summary for General Fund Departments	Salaries	Personnel Benefits	Supplies	Services	Inter-Gov't Services	Transfers	Interfund	Projects & Capital	Ending Reserve	2015 Budget		2014 Budget	
										\$	%	\$	%
001 General													
Council	27,300	2,356	700	1,000	-	-	-	-	-	31,356	0.3%	31,328	0.3%
Municipal Court	122,511	52,956	5,350	166,150	-	-	35,224	-	-	382,191	3.9%	367,277	3.1%
Administration	207,269	54,338	9,450	156,468	-	-	45,339	-	-	472,864	4.8%	419,187	3.6%
Finance	444,161	211,422	7,500	20,450	31,860	-	70,071	-	-	785,464	7.9%	759,390	6.5%
Legal	-	-	-	142,955	-	-	-	-	-	142,955	1.4%	140,205	1.2%
Police	2,383,560	980,549	139,800	199,085	-	-	462,565	-	-	4,165,559	42.0%	4,040,126	34.6%
Community Development	304,813	117,611	5,300	61,140	5,000	-	47,132	-	-	540,996	5.5%	550,217	4.7%
Parks & Recreation	255,658	83,520	37,250	185,090	-	-	90,779	-	-	652,297	6.6%	766,093	6.6%
Senior & Youth Services	146,074	49,013	13,500	77,150	-	-	104,261	-	-	389,998	3.9%	519,306	4.4%
Golf	-	-	-	-	-	-	-	11,157	-	11,157	0.1%	94,929	0.8%
Non-Departmental	6,120	73,087	-	13,125	83,598	984,063	6,107	27,000	1,147,311	2,340,411	23.6%	3,990,141	34.2%
Total Dollars	3,897,466	1,624,852	218,850	1,022,613	120,458	984,063	861,478	38,157	1,147,311	9,915,248	100.0%	11,678,200	100.0%

*City Council
General Fund Department 010*

WHO

The Enumclaw City Council has seven members who are elected to four-year terms by the citizens of Enumclaw. The City of Enumclaw operated under the Mayor-Council form of government. In this form, the elected Mayor serves as the City's chief administrative officer, and an elected seven member council serves as the City's legislative body

PURPOSE

It is the responsibility of the Council to provide effective city government representation for the citizens, determine policy, enact ordinance and resolutions, approve contracts, and authorize the payment of all obligations incurred by the city. After reviewing the Administration's revenue estimates and expenditure requests, it is the responsibility of the Council to adopt an annual budget.

*Municipal Court
General Fund Department 020*

WHO

The City of Enumclaw has its own Municipal Court. The employees in the court implement services to the citizens of Enumclaw by providing access to justice for all and ensuring that all individuals are afforded due process of law as recognized by the Constitutions of the United States and the State of Washington.

PURPOSE

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

City Council Dept 010	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Expenditures						
Salaries	\$ 27,300	\$ 27,300	\$ 26,650	\$ 27,300	\$ -	0%
Personnel Benefits	2,307	2,328	2,287	2,356	28	1%
Supplies	26	700	700	700	-	0%
Services/Charges	150	1,000	1,000	1,000	-	0%
Total Council Expenditures	\$ 29,783	\$ 31,328	\$ 30,637	\$ 31,356	\$ 28	0%
Staffing in FTE's	7.00	7.00	7.00	7.00		

Municipal Court Dept 020	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Intergovernmental	\$ 41,708	\$ 15,000	\$ 16,000	\$ 11,000	\$ (4,000)	100%
Charges for Services	55,585	51,000	51,400	53,500	2,500	5%
Fines & Forfeitures	163,656	179,000	173,350	165,000	(14,000)	-8%
Interest, Rentals & Other	3,269	3,500	2,542	2,500	(1,000)	-29%
Total Court Revenues	\$ 264,219	\$ 248,500	\$ 243,292	\$ 232,000	\$ (16,500)	-7%
Expenditures						
Salaries	\$ 112,099	\$ 117,776	\$ 117,767	\$ 122,511	\$ 4,735	4%
Personnel Benefits	46,950	48,804	49,776	52,956	4,152	9%
Supplies	2,715	5,850	3,738	5,350	(500)	-9%
Services/Charges	173,660	168,650	165,664	166,150	(2,500)	-1%
Interfund Services	21,298	26,197	26,196	35,224	9,027	34%
Operating Expenditures	356,722	367,277	363,141	382,191	14,914	4%
Projects & Capital Outlay	-	-	-	-	-	
Total Court Expenditures	\$ 356,722	\$ 367,277	\$ 363,141	\$ 382,191	\$ 14,914	4%
Staffing in FTE's	2.00	2.20	2.20	2.20		
Contracted Employees (hours vary)	3.00	3.00	3.00	3.00		

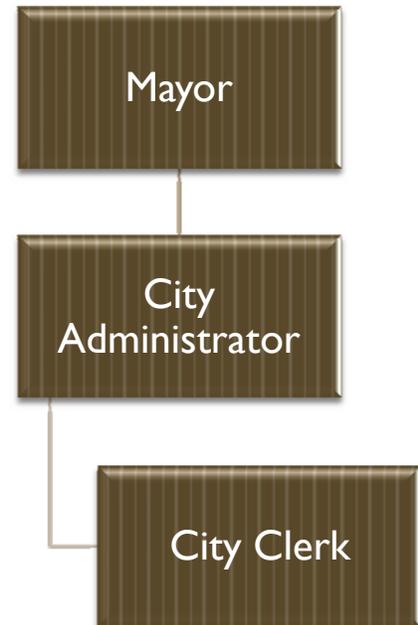
City Administration & City Clerk's Office General Fund 03x

WHO

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

PURPOSE

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



STRATEGIC PRIORITIES

- Pursue excellence in serving the public by assuring high-quality services.
- Increase city's financial stability by balancing long-term revenues and expenditures and implementing efficiencies where practical.

Administration Department 030	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Franchise Fees	\$ 157,189	\$ 150,000	\$ 160,712	\$ 160,000	\$ 10,000	7%
Interfund Charges	446,916	420,356	420,356	287,803	(132,553)	-32%
Interest & Other	-	300	300	600	300	100%
Total Admin Revenues	\$ 604,105	\$ 570,656	\$ 581,368	\$ 448,403	\$ (122,253)	-21%
Expenditures						
Salaries	198,672	203,624	203,624	207,269	3,645	2%
Personnel Benefits	57,227	44,272	51,957	54,338	10,066	23%
Supplies	7,575	11,800	9,325	9,450	(2,350)	-20%
Services/Charges	78,361	111,375	104,035	156,468	45,093	40%
Interfund Services	40,610	48,116	48,116	45,339	(2,777)	-6%
Operating Expenditures	382,445	419,187	417,057	472,864	53,677	13%
Projects & Capital Outlay	-	-	-	-	-	
Total Admin Expenditures	\$ 382,445	\$ 419,187	\$ 417,057	\$ 472,864	\$ 53,677	13%

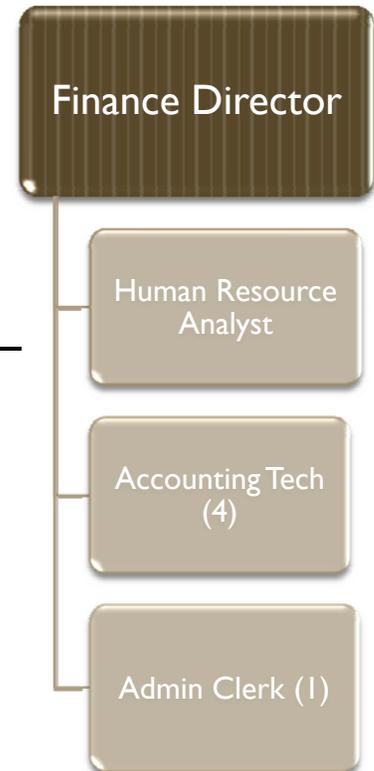
Staffing in FTE's	3.50	3.00	3.00	3.00
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Property Management Department 180	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,671,411	\$ 1,596,249	\$ 1,596,249	\$ 1,671,002	\$ 74,753	5%
Taxes	23,416	21,500	24,000	24,000	2,500	100%
Rentals	52,485	57,700	57,700	57,700	-	0%
Interest & Other	(7,108)	7,000	7,000	7,000	-	0%
Interfund Loan Repayment	-	-	-	-	-	0%
Total Revenues	68,792	86,200	88,700	88,700	77,253	90%
Total Resources	\$ 1,740,203	\$ 1,682,449	\$ 1,684,949	\$ 1,759,702	\$ 77,253	5%
Expenditures						
Services	2,457	4,650	4,650	5,000	350	8%
Interfund Services	835	1,297	1,297	724	(573)	-44%
Transfer - General Fund	57,700	8,000	8,000	-	(8,000)	-100%
Transfer - Pool Fund	-	-	-	25,000	25,000	NA
Transfer - Street	94,000	-	-	-	-	NA
Transfer - Facilities	-	60,000	-	316,000	256,000	0%
Operating Expenditures	\$ 154,992	\$ 73,947	\$ 13,947	\$ 346,724	\$ 272,777	369%
Available	1,558,969	1,496,373	1,623,302	1,346,428	(149,945)	-10%
Designated-O&M @ 50% of rer	26,242	28,850	28,850	28,850	-	0%
Restricted KC Parks Special Le	-	83,279	18,850	37,700	(45,579)	-55%
Restricted Fund Balance	\$ 1,585,212	\$ 1,608,502	\$ 1,671,002	\$ 1,412,978	(195,524)	-12%

Finance Department General Fund Department 040

WHO

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



PURPOSE

Finance supports other departments and citizens by:

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

STRATEGIC PRIORITIES

- Provide a high level of customer service to all

Finance Department 040	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Charges for Services	\$ 14,325	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0%
Interfund Charges	409,246	393,797	386,125	369,908	(23,889)	-6%
Intergovernmental	-	-	-	-	-	NA
Total Finance Revenues	<u>\$ 423,571</u>	<u>\$ 408,797</u>	<u>\$ 401,125</u>	<u>\$ 384,908</u>	<u>\$ (23,889)</u>	-6%
Expenditures						
Salaries	415,644	425,584	423,951	444,161	18,577	4%
Personnel Benefits	189,423	199,311	197,430	211,422	12,111	6%
Supplies	15,136	7,500	6,200	7,500	-	0%
Services/Charges	15,945	20,450	16,820	20,450	-	0%
Intgov't Svc/Taxes	31,879	31,500	31,500	31,860	360	1%
Interfund Services	58,246	65,045	65,045	70,071	5,026	8%
Operating Expenditures	726,273	749,390	740,946	785,464	36,074	5%
Project Expenditures	-	10,000	-	-	(10,000)	-100%
Total Finance Expenditures	<u>\$ 726,273</u>	<u>\$ 759,390</u>	<u>\$ 740,946</u>	<u>\$ 785,464</u>	<u>\$ 26,074</u>	3%

Staffing in FTE's	7.00	7.00	7.00	7.00
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Legal	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Interfund Revenues	<u>\$ 99,199</u>	<u>\$ 89,897</u>	<u>\$ 89,897</u>	<u>\$ 86,122</u>	<u>\$ (3,775)</u>	-4%
Expenditures						
Services/Charges	<u>143,792</u>	<u>140,205</u>	<u>140,205</u>	<u>142,955</u>	<u>2,750</u>	2%
Total Legal Expenditures	<u>\$ 143,792</u>	<u>\$ 140,205</u>	<u>\$ 140,205</u>	<u>\$ 142,955</u>	<u>\$ 2,750</u>	2%

Contracted Employees	1.00	1.00	1.00	1.00
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Enumclaw Police Department

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WHO

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

WHAT

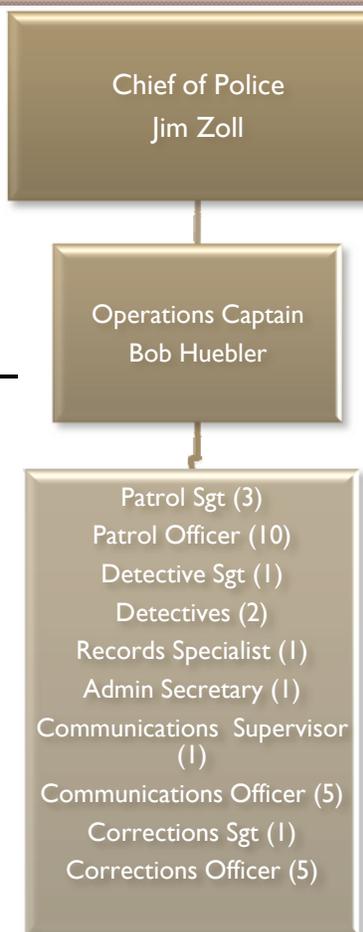
Handling over 5,800 calls for service each year, communications staff dispatches Emergency 911 (E911) calls for Police, Fire, and Medical, monitors City gas alarms, dispatches for Fire District 28 and after hours dispatching for the National Park Service.

Our mission is to provide quality, professional, effective and proactive law enforcement services in partnership with the community. By doing so, we commit to a standard of excellence which ensures a safe and secure environment in which to live, work and visit. We remain committed to safeguarding the lives and property of those we serve and to reduce the incidence and fear of crime through enhanced public safety services. It is our Commitment to Excellence that we affect a positive impact on the quality of life in our community.

LONG-TERM PRIORITIES

Department goals are to provide effective and professional law enforcement Services to assist in preserving the communities well being.

For 2015 and beyond, the department will continue providing professional public Safety services and advance technology capability by implementing next generation E911 services such as advanced mapping and texting as they are implemented; request dedicated information technology (IT) staff member to capitalize on continued technology support for Public Safety systems.



2014 Highlights

- ✓ Completed the 800 MHz Radio Rebanding.
- ✓ Continue with the (GeoComm) Assessment of the King County E911 System and Enhanced 911 programs (Smart911)
- ✓ Signed a three year Inter-local Agreement with King County Fire District #28 for Dispatching Services.

2015 Key Projects

- Complete IT related projects from 2014 including building security updates and voice logger recorder,
- Continue with E911 PSAP Assessment of the King County E911 System.
- Fill open police position and complete scheduled vehicle replacement.
- Establish line item replacement fund for repair/maintenance of dispatch consoles.

Police Department	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Taxes	260,989	249,000	263,000	286,000	37,000	15%
Licenses & Permits	4,212	4,000	3,800	4,000	-	0%
Intergovernmental	132,644	126,531	143,461	133,421	6,890	5%
Charges for Services	181,530	156,100	140,425	139,700	(16,400)	-11%
Room & Board of Prisoners	161,264	200,000	250,000	230,000	30,000	15%
Interest & Other	6,623	9,550	8,600	9,090	(460)	-5%
Total Police Revenues	\$ 747,262	\$ 745,181	\$ 809,286	\$ 802,211	\$ 20,030	3%

Expenditures						
Regular Salary	2,301,285	2,213,377	2,205,201	2,269,060	55,683	3%
Overtime & Temporary Labor	84,525	115,500	109,500	114,500	(1,000)	-1%
Personnel Benefits	809,755	860,435	937,679	980,549	120,114	14%
Supplies	114,732	138,600	139,276	139,800	1,200	1%
Services/Charges	145,036	189,835	182,885	199,085	9,250	5%
Interfund Services	376,651	437,379	437,379	462,565	25,186	6%
Operating Expenditures	3,831,984	3,955,126	4,011,920	4,165,559	210,433	5%
Project & Capital Outlay	-	85,000	-	-	(85,000)	-100%
Total Combined Expenditures	\$ 3,831,984	\$ 4,040,126	\$ 4,011,920	\$ 4,165,559	\$ 125,433	3%

Operations	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 1,531,624	\$ 1,511,705	\$ 1,497,314	\$ 1,557,862	46,157	3%
Overtime & Temporary Labor	47,254	70,500	70,500	73,500	3,000	4%
Personnel Benefits	536,320	559,955	606,131	648,282	88,327	16%
Supplies	45,255	66,600	64,601	65,300	(1,300)	-2%
Services/Charges	75,835	104,685	97,735	105,935	1,250	1%
Interfund Services	376,258	437,379	437,379	462,565	25,186	6%
Operating Expenditures	2,612,546	2,750,824	2,773,660	2,913,444	162,620	6%
Capital Expenditures	-	-	-	-	-	-
Total Operations	\$ 2,612,546	\$ 2,750,824	\$ 2,773,660	\$ 2,913,444	\$ 162,620	6%

Jail Services	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 405,810	\$ 351,169	\$ 378,424	\$ 377,362	26,193	7%
Overtime & Temporary Labor	12,981	18,000	13,000	15,000	(3,000)	-17%
Personnel Benefits	149,040	159,994	182,661	183,099	23,105	14%
Supplies	68,331	68,100	71,175	71,200	3,100	5%
Services/Charges	12,527	20,130	20,130	21,130	1,000	5%
Operating Expenditures	648,690	617,393	665,390	667,791	50,398	8%
Capital Expenditures	-	-	-	-	-	-
Total Jail Services	\$ 648,690	\$ 617,393	\$ 665,390	\$ 667,791	\$ 50,398	8%

Communications	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 363,852	\$ 350,503	\$ 329,463	\$ 333,836	(16,667)	-5%
Overtime & Temporary Labor	24,291	27,000	26,000	26,000	(1,000)	-4%
Personnel Benefits	124,395	140,486	148,887	149,168	8,682	6%
Supplies	1,145	3,300	3,500	3,300	-	0%
Services/Charges	56,674	63,020	65,020	72,020	9,000	14%
Operating Expenditures	570,355	584,309	572,870	584,324	15	0%
Capital Expenditures	-	85,000	-	-	(85,000)	-100%
Total Communication Services	\$ 570,355	\$ 669,309	\$ 572,870	\$ 584,324	\$ (84,985)	-13%

Staffing in FTE's	31.50	32.00	32.00	32.00
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Community Development

General Fund Departments 072, 073

WHO

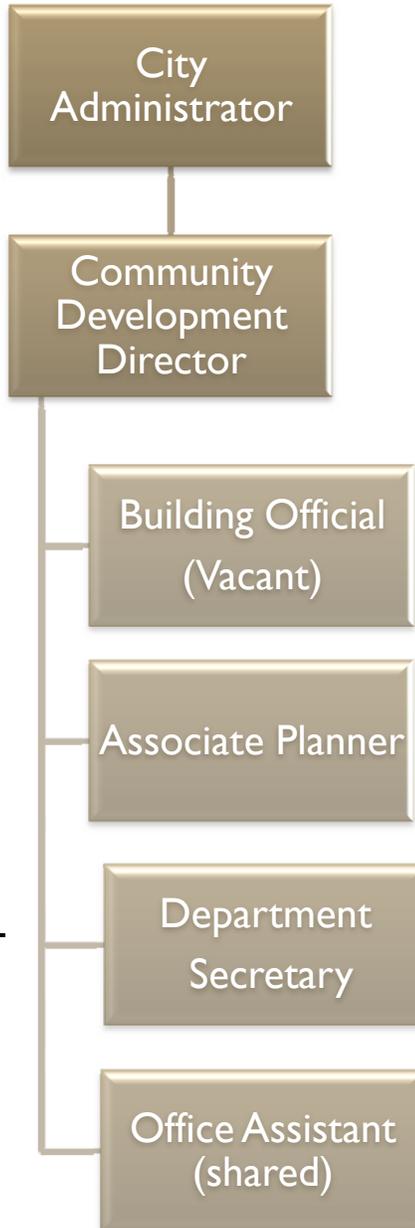
The employees in Community Development implement the long term vision provided by the City's Comprehensive Plan and Development Regulations. The Department reviews building and land use permits, processes business licenses, develops comprehensive plan amendments and updates, assists the public, and provides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

PURPOSE

- Guide the public process setting the comprehensive plan and development regulations
- Ensure compliance with mandatory state and local laws including the State Building Code, State Environmental Protection Act (SEPA), Growth Management Act (GMA), and Shoreline Management Act (SMA)

STRATEGIC PRIORITIES

- Encourage development that enhances and preserves the quality of life and vibrant small town character of Enumclaw
- Implement planning processes that are open and transparent to the community
- Provide a high level of customer service and assistance to citizens and developers



2014 Highlights

- ✓ Gateway Monument Sign
- ✓ Adopted Strategic Plan for Economic Development
- ✓ Community Visioning
- ✓ Buy Local Campaign
- ✓ Recreational and Medical Marijuana Code Amendments

2015 Key Projects

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

Changes/Notes

- Building Official Position added in 2015

Community Development All Divisions	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Building Permits	\$ 47,985	\$ 45,000	\$ 82,000	\$ 114,800	\$ 69,800	155%
Business Licenses	35,828	25,000	40,000	35,000	10,000	40%
Planning Charges for Services	33,140	15,700	28,000	31,700	16,000	102%
Building Charges for Services	23,620	28,250	62,000	82,500	54,250	192%
Intergovernmental	-	-	13,802	19,014	19,014	NA
Operating Revenues	\$ 140,573	\$ 113,950	\$ 225,802	\$ 283,014	\$ 169,064	148%
Project Revenues (Detail below)	-	-	-	-	-	-
Total Revenues	\$ 140,573	\$ 113,950	\$ 225,802	\$ 283,014	\$ 169,064	148%
Expenditures						
Salaries	229,999	234,495	219,366	304,813	70,318	30%
Personnel Benefits	89,033	92,374	84,574	117,611	25,237	27%
Supplies	3,223	5,300	4,650	5,300	-	0%
Services/Charges	41,051	69,800	90,095	61,140	(8,660)	-12%
Intgov't Svc/Taxes	-	5,300	5,000	5,000	(300)	-6%
Interfund Services	33,779	40,948	40,948	47,132	6,184	15%
Operating Expenditures	397,085	448,217	444,633	540,996	92,779	21%
Project Expenditures (Detail below)	-	102,000	102,000	-	(102,000)	-100%
Total Expenditures	\$ 397,085	\$ 550,217	\$ 546,633	\$ 540,996	\$ (9,221)	-2%

Projects/Capital Revenue & Expenditure Detail

Revenues

Expenditures

Transportation Element Update	\$ 50,000	\$ 50,000	\$ -	(50,000)	-100%
Public Participation - Comp Plan	30,000	30,000	-	(30,000)	-100%
482 - Gateway Monument	-	22,000	22,000	(22,000)	-100%
Total Expenditures	-	102,000	102,000	(102,000)	-100%

Staffing in FTE's	4.50	3.50	3.50	3.40
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Park and Recreation Department

General Fund Department 082

WHO

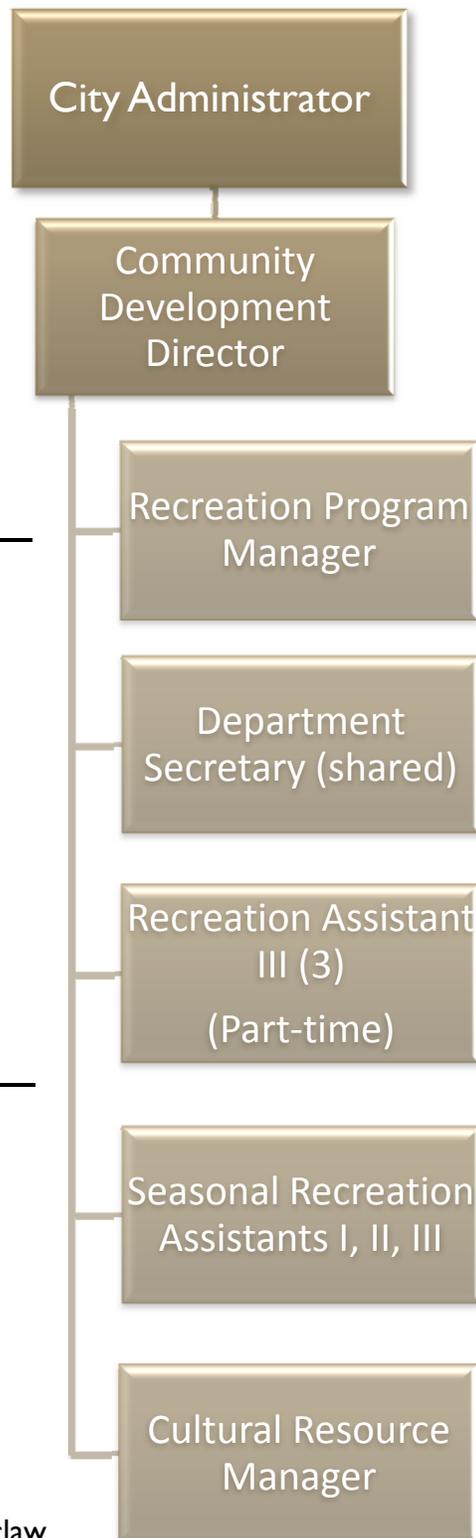
The Recreation Programming section of the Park and Recreation Department provides a variety of cultural and recreational programs to City Residents and the larger community. These programs include classes ranging from Judo to Art, sports camps, Camp Commotion, sports leagues and inclusive recreation.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

PURPOSE

- Provide a variety of recreational opportunities for the community
- Develop and implement park use policies, fees and scheduling priorities
- Guide the public process setting the Park and Recreation Plan
- Support and promote performing, visual and other arts in the Community

STRATEGIC PRIORITIES

- Look for opportunities to improve and develop the park and trail system to further enhance the City's quality of life
- Emphasize recreational opportunities that are not provided elsewhere in the community
- Strive to provide programming for all citizens, regardless of age or ability
- Improve quality of life within Enumclaw by providing opportunities to experience art and culture.



2014 Highlights

- ✓ Park and Recreation Plan Update
- ✓ Camp Commotion
- ✓ McFarland Park Improvements
- ✓ Recreation Program Survey
- ✓ Donation Catalogue
- ✓ History Video Project

2015 Key Projects

- Gallery 2015
- Wine and Art Walk
- Grant Applications for Park Improvements
- Donation Catalogue
- Summer Concert Series
- Pilates & Zumba

Changes/Notes

- Summer concert series is new

Parks, Recreation & Maint Dept	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Charges for Services	\$ 125,725	\$ 132,500	\$ 141,179	\$ 141,000	\$ 8,500	6%
Intergovernmental Revenue	41,040	\$ 12,500	\$ 20,450	\$ 19,800	7,300	58%
Interest & Other	31,154	29,500	18,850	14,350	(15,150)	-51%
Operating Revenues	197,919	174,500	180,479	175,150	650	0%
Project Revenues (Detail below)	-	109,270	109,270	-	(109,270)	-100%
Total Parks Revenues	\$ 197,919	\$ 283,770	\$ 289,749	\$ 175,150	\$ (108,620)	-38%
Expenditures						
Salaries	\$ 230,939	\$ 239,431	\$ 237,377	\$ 255,658	16,227	7%
Personnel Benefits	71,391	74,977	76,776	83,520	8,543	11%
Supplies	32,590	39,450	33,246	37,250	(2,200)	-6%
Services/Charges	202,729	187,050	197,253	185,090	(1,960)	-1%
Interfund Services	69,656	100,915	100,915	90,779	(10,136)	-10%
Operating Expenditures	607,305	641,823	645,567	652,297	10,474	2%
Project Expenditures (Detail below)	3,730	124,270	124,952	-	(124,270)	-100%
Total Parks Expenditures	\$ 611,035	\$ 766,093	\$ 770,519	\$ 652,297	\$ (113,796)	-15%
Staffing in FTE's	2.70	2.59	2.59	2.76		

Projects/Capital Revenue & Expenditure Detail

Revenues						
474-KC CDBG Grant McFarland/Impact Fees		103,000	103,000		(103,000)	-100%
473-Playstructures/Plan (Impact Fees)	-	6,270	6,270	-	(6,270)	-100%
Total Revenues	-	109,270	109,270	-	(109,270)	-100%
Expenditures						
474 -McFarland Park Tree Removal		118,000	118,000		(118,000)	-100%
473-Playstructures/Plan (Impact Fees)	3,730	6,270	6,952	-	(6,270)	-100%
Total Expenditures	3,730	124,270	124,952	-	(124,270)	-100%
Project Net	\$ (3,730)	\$ (15,000)	\$ (15,682)	\$ -	15,000	

Division A Recreation	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	Dollar Change	% Diff
Expenditures						
Salaries	110,506	\$ 111,389	\$ 109,886	\$ 122,741	11,352	10%
Personnel Benefits	37,870	38,604	38,684	42,961	4,357	11%
Supplies	12,724	18,550	15,350	16,050	(2,500)	-13%
Services/Charges	81,767	77,600	79,812	78,050	450	1%
Interfund Services	62,008	90,335	90,335	77,610	(12,725)	-14%
Total Recreation Expenditures	\$ 304,876	\$ 336,478	\$ 334,067	\$ 337,412	934	0%

Division B Parks Grounds & Facilities Maint	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	Dollar Change	% Diff
Expenditures						
Salaries	\$ 101,692	\$ 109,042	\$ 108,789	\$ 112,950	3,908	4%
Personnel Benefits	31,795	34,614	36,394	38,742	4,128	12%
Supplies	19,866	20,800	17,796	21,100	300	1%
Services/Charges	104,883	103,600	113,141	104,890	1,290	1%
Interfund Services	3,102	2,600	2,600	2,622	22	1%
Total Expenditures	\$ 261,337	\$ 270,656	\$ 278,720	\$ 280,304	9,648	4%
Staffing in FTE's	2.25	2.25	2.25	2.42		

Division C Art	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	Dollar Change	% Diff
Expenditures						
Salaries	\$ 18,741	\$ 19,000	\$ 18,702	\$ 19,967	967	5%
Personnel Benefits	1,726	1,759	1,698	1,817	58	3%
Supplies	-	100	100	100	-	0%
Services/Charges	16,079	5,850	4,300	2,150	(3,700)	-63%
Interfund Services	4,546	7,980	7,980	10,547	2,567	32%
Total Expenditures	\$ 41,091	\$ 34,689	\$ 32,780	\$ 34,581	(108)	0%
Staffing in FTE's	0.34	0.34	0.34	0.34		

Community Services – Senior Center

Dept 085/086

WHO

The Enumclaw Senior Activity Center Mission Statement:

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

PURPOSE

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

STRATEGIC PRIORITIES

A long-term plan to address the aging demographic trend and its potential impact on all areas of our community: public works, commerce, tax base structure, Human Services.



Highlights

- ✓ Neighbors Feeding
Neighbors – Senior Hot Meal Program
- ✓ Boomers & Parents
Resource Presentations
- ✓ Bras For the Cause – Breast CA Fundraiser Community Event
- ✓ 5th Successful year of Simply Soup Community Dinner
- ✓ Sr Ctr Manager represents Senior needs on Rainier Foothills Coalition
- ✓ 4th year of Respect Our Elders Day

Human Services Senior & Youth Center Division 085 & 086	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Intergovernmental Revenue	13,540	111,500	111,515	12,500	(99,000)	-89%
Interest & Other	1,697	1,500	1,200	1,200	(300)	-20%
Total Resources	\$ 15,237	\$ 113,000	\$ 112,715	\$ 13,700	\$ (99,300)	-88%
Expenditures						
Sr. Center Salaries	143,733	143,354	144,222	146,074	2,720	2%
Sr. Center Personnel Benefits	46,547	49,214	48,518	49,013	(201)	0%
Sr. Center Supplies	16,151	13,500	15,015	13,500	-	0%
Sr. Center Services/Charges	19,743	20,350	21,101	20,650	300	1%
Sr. Center Interfund Services	75,897	73,179	73,179	72,669	(510)	-1%
Sr. Center Subtotal	302,071	299,597	302,035	301,906	2,309	1%
KC Sexual Assault- cash subsidy	1,000	2,000	2,000	-	(2,000)	-100%
Plateau Outreach- cash subsidy	25,000	25,000	25,000	-	(25,000)	-100%
Neighbors Feeding Neighbors - cash subsidy	-	5,000	5,000	-	(5,000)	-100%
Women, Infant, Children (WIC)- cash subsidy	-	-	-	5,000	5,000	NA
YWCA- cash subsidy	1,000	3,000	3,000	-	(3,000)	-100%
Outside Agency Subtotal	27,000	35,000	35,000	5,000	(30,000)	-86%
Youth Services-direct cash subsidy	35,000	50,000	50,000	45,000	(5,000)	-10%
Youth Services - charges/services	6,422	6,300	6,300	6,500	200	3%
Youth Center Interfund Services	28,933	29,409	29,409	31,592	2,183	7%
Youth Center Subtotal	70,355	85,709	85,709	83,092	(2,617)	-3%
Operating Expenditures	399,426	420,306	422,744	389,998	(30,308)	-7%
Projects & Capital Outlay*	-	99,000	99,015	-	(99,000)	-100%
Total Expenditures	\$ 399,426	\$ 519,306	\$ 521,759	\$ 389,998	\$ (129,308)	-25%
Staffing in FTE's	2.62	2.62	2.62	2.62		

Non Departmental Transfers & Other Governments	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Transfer In -	57,700	-	-	-	-	0%
Total Revenues	\$ 57,700	\$ -	\$ -	\$ -	\$ -	0%
Expenditures						
Salary & Benefits	\$ 6,558	\$ 6,651	\$ 6,549	\$ 6,675	\$ 24	0%
Services/Charges	5,714	3,125	3,125	3,125	-	0%
Intgov't Svc/Taxes	58,516	76,226	73,226	83,598	7,372	10%
Interfund Services	-	5,004	5,004	6,107	1,103	22%
LEOFF 1 Medical/Salary	77,178	70,525	67,532	72,532	2,007	3%
Total General	147,967	161,531	155,436	172,037	10,506	7%
Staffing in FTE's	0.10	0.10	0.10	0.10		
Chamber of Commerce	10,000	10,000	10,000	10,000	-	0%
Green River Community College	5,000	10,000	10,000	-	(10,000)	-100%
Total Outside Agencies	15,000	20,000	20,000	10,000	(10,000)	-50%
Street - Operating	\$ 531,500	\$ 482,000	\$ 482,000	\$ 600,000	\$ 118,000	24%
Pool	158,557	186,838	186,838	203,352	16,514	9%
Cole Street Bond	66,000	-	-	-	-	NA
Media Services - DP	-	10,887	10,887	25,000	14,113	130%
Expo	-	45,000	60,000	155,711	110,711	NA
Total Transfers & Loans	\$ 756,057	\$ 724,725	\$ 739,725	\$ 984,063	\$ 259,337	36%
Capital Expenditures/DP transfer	15,101	40,480	46,756	27,000	(13,480)	-33%
Total Expenditures	\$ 919,024	\$ 946,736	\$ 961,917	\$ 1,193,100	\$ 245,857	26%

Projects/Capital Revenue & Expenditure Detail						
Expenditures						
PD Voice Logger Transfer to DP	-	27,000	-	27,000	-	0%
Copier (Split Purchase)	-	5,480	5,397	-	(5,480)	-100%
Fence Repair	-	8,000	8,359	-	(8,000)	-100%
Employee Litigation Expenses	15,101	-	33,000	-	-	NA
	-	-	-	-	-	NA
Total Project Expenditures	15,101	40,480	46,756	27,000	(13,480)	-33%

Golf Department 190	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 6,781	\$ -	\$ -	\$ -	-	NA
Charges for Services	42,377	-	-	-	-	100%
Rentals	24,997	20,000	20,000	20,000	-	0%
Interest & Other	17	-	-	-	-	NA
Transfer in	40,000	-	-	-	-	0%
Total Revenues	107,391	20,000	20,000	20,000	-	0%
Total Resources	\$ 114,171	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	0%
Expenditures						
Salaries & Benefits	45,474	-	-	-	-	NA
Supplies	8,864	-	-	-	-	NA
Services	10,232	5,209	5,500	-	(5,209)	-100%
Int'g/Interfund Services	13,058	-	-	-	-	NA
Operating Lease	20,151	22,720	22,720	-	(22,720)	-100%
Capital Lease*	66,943	67,000	67,000	11,157	(55,843)	-83%
Operating Expenditures	\$ 164,721	\$ 94,929	\$ 95,220	\$ 11,157	(83,772)	-88%
Fund Balance/Subsidy	\$ (50,549)	\$ (74,929)	\$ (75,220)	\$ 8,843	83,772	-112%

* Capital Lease will be paid off in January 2015.

Street Fund 110

WHO

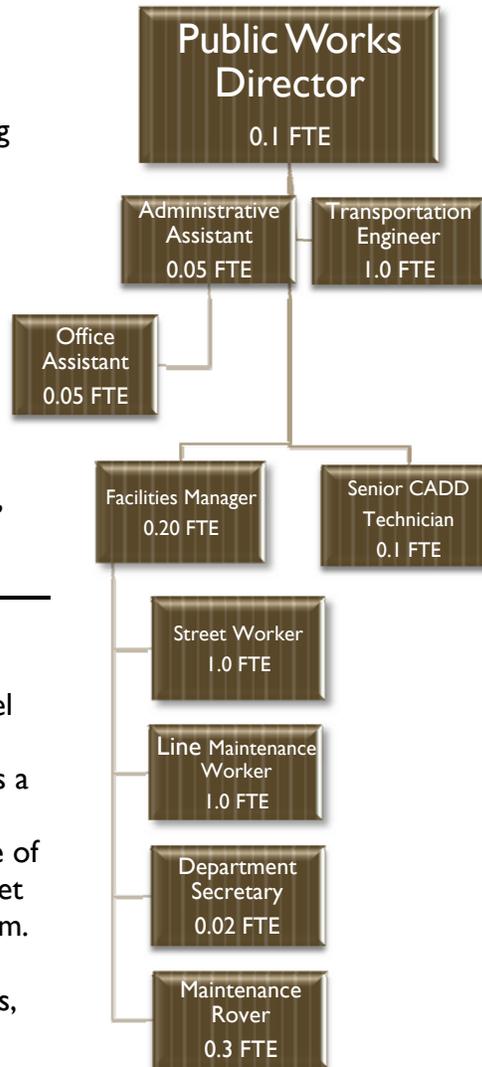
The Public Works Department is responsible for the operation and maintenance of public streets, alleys and storm drainage systems. The Engineering Division manages capital improvement projects, traffic control devices and performs development review of new street and storm sewer designs. The Operations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

PURPOSE

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

STRATEGIC PRIORITIES

- The Street Fund requires a significant subsidy from the General Fund in order to fund the current level of operations and maintenance. Priorities are maintaining the City's street network and storm drainage system.
- The pavement maintenance (resurfacing) program function of the Street Fund has been transferred to the Transportation Benefit District (TBD).



2014 Highlights

- ✓ Transferred Semanski Street overlay project to the TBD so the City match was funded by the TBD.
- ✓ Added recycled asphalt and graded the Foothills Trail north of Battersby.
- ✓ Coordinated with WSDOT on the overlay of Griffin Avenue and the addition of a traffic signal at SR410 and Watson St.

2015 Key Projects

- Complete the SR410 Channelization project.
- Continue vegetation management of trail corridors.
- Complete a federally required ADA Self-Assessment and Transition Plan.

Changes/Notes

- Approximately \$1.5M in federal funding for the SR410 Channelization Project is anticipated to be obligated in early 2015.

Street Fund 110	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 42,552	\$ 34,166	\$ 34,166	\$ 27,339	\$ (6,827)	-20%
Licenses & Permits	2,345	1,500	2,500	2,500	1,000	67%
Motor Vehicle Fuel Tax	229,469	226,440	229,971	225,422	(1,018)	0%
Charges for Services	6,342	2,000	11,872	7,500	5,500	275%
Interest & Other	906	500	2,027	1,000	500	100%
Intergov't Loans/Grants	150,373	50,000	50,000	-	(50,000)	-100%
Transfers-In General Fund	366,569	482,000	482,000	600,000	118,000	24%
Operating Revenues	<u>756,005</u>	<u>762,440</u>	<u>778,370</u>	<u>836,422</u>	<u>73,982</u>	<u>10%</u>
Project Revenues (Detail below)	807,108	636,016	30,987	1,758,954	1,122,938	177%
Total Street Revenues	<u>\$ 1,605,664</u>	<u>\$ 1,432,622</u>	<u>\$ 843,523</u>	<u>\$ 2,622,715</u>	<u>\$ 1,190,093</u>	<u>83%</u>
Expenditures						
Salaries	226,223	254,194	249,064	247,158	(7,036)	-3%
Personnel Benefits	105,025	112,944	114,865	116,940	3,996	4%
Supplies	31,049	33,810	39,850	35,700	1,890	6%
Street Lighting	147,212	140,000	150,000	150,000	10,000	7%
Services/Charges	15,599	14,000	17,250	17,250	3,250	23%
Intgov't Svc/Taxes	30,675	26,200	36,500	44,500	18,300	70%
Interfund Services	126,205	141,318	141,318	150,222	8,904	6%
Operating Expenditures	<u>681,989</u>	<u>722,466</u>	<u>748,847</u>	<u>761,770</u>	<u>39,304</u>	<u>5%</u>
Projects & Capital Outlay (Detail below)	805,807	635,987	30,987	1,758,954	1,122,967	177%
Transfer out	47,000	-	-	-	-	NA
Debt Service	36,704	36,350	36,350	31,397	(4,953)	-14%
Total Street Expenditures	<u>\$ 1,571,500</u>	<u>\$ 1,394,803</u>	<u>\$ 816,184</u>	<u>\$ 2,552,121</u>	<u>\$ 1,157,318</u>	<u>83%</u>
Reserve Goal						
Available Fund Balance (Goal 2.5%)	\$ -	\$ (11,164)	\$ (23,650)	\$ 21,550	19,044	
Assigned for Debt 1/2 Annual	5,941	18,175	18,175	15,699	15,699	
Committed for O&M @ 4%	27,280	28,899	29,954	30,471	30,471	
Reserved-Paths & Trails 0.42% of MVFT	945	1,909	2,860	2,875	2,875	
Ending Fund Balance	<u>\$ 34,165</u>	<u>\$ 37,819</u>	<u>\$ 27,339</u>	<u>\$ 70,594</u>	<u>\$ 68,089</u>	

Projects/Capital Revenue & Expenditure Detail

Revenues						
700 Pavement Mgt System -General Fund	164,931	-	-	-	-	NA
730 Foothills Trail - KC Parks Levy	-	-	-	-	-	NA
Fund 180/REET/Impact Fees	222,636	117,174	19,971	263,409	146,235	125%
705 SR 410 Channelization - GRANT	8,486	11,016	11,016	1,495,545	1,484,529	13476%
707 Garrett St - GRANT	-	-	-	-	-	NA
725 244th Ave GRANT/REET	153,208	-	-	-	-	NA
726 Battersby Ave Resurfacing GRANT/REET	170,261	-	-	-	-	NA
727 Semanski St GRANT/IMPACT FEES	87,586	-	-	-	-	
746 Semanski St Overlay Project TIB	-	507,826	-	-	(507,826)	-100%
Total Project Revenues	<u>807,108</u>	<u>636,016</u>	<u>30,987</u>	<u>1,758,954</u>	<u>1,727,967</u>	<u>272%</u>
Expenditures						
700 Pavement Mgt System	164,931	-	-	-	-	NA
730 Foothills Trail -	93,444	-	-	-	-	NA
ADA Assessment	-	-	-	30,000	-	NA
705 SR 410 Channelization	6,557	30,987	30,987	1,728,954	1,697,967	5480%
725 244th Ave GRANT/REET	180,244	-	-	-	-	NA
726 Battersby Ave Resurfacing GRANT/REET	199,888	-	-	-	-	NA
727 Semanski St GRANT/IMPACT FEES	159,559	-	-	-	-	NA
746 Semanski St Overlay Project TIB	-	605,000	-	-	-	NA
707 Garrett St	1,184	-	-	-	-	NA
Total Project Expenditures	<u>805,807</u>	<u>635,987</u>	<u>30,987</u>	<u>1,758,954</u>	<u>1,122,967</u>	<u>177%</u>
Project Net	<u>\$ 1,301</u>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (29)</u>	<u>-100%</u>

Staffing in FTE's	3.77	3.82	3.82	3.62
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Transportation Benefit District - Fund 112

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

RCW 35.21.225 governs formation of TBDs by cities.

Transportation Benefit District Fund 112	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues					
Beginning Fund Balance	\$ -	\$ -	\$ 46,435	\$ 46,435	NA
Vehicle Fees	52,500	52,500	210,000	157,500	300%
746 Semanski TIB Grant	2,900	2,900	504,926	502,026	17311%
Misc Revenue	-	-	-	-	NA
Total TBD Revenues	\$ 55,400	\$ 55,400	\$ 761,361	\$ 705,961	1274%
Expenditures					
Salary & Benefits	-	-	20,553	20,553	NA
Services/Charges	4,000	4,384	59,708	55,708	1393%
Projects & Capital Outlay (<i>Detail below</i>)	6,000	4,581	600,419	594,419	9907%
	-	-	-	-	NA
Total TBD Expenditures	\$ 10,000	\$ 8,965	\$ 680,680	\$ 594,419	5944%
Ending Fund Balance	\$ 45,400	\$ 46,435	\$ 80,681		

Projects/Capital Revenue & Expenditure Detail

Revenues					
Expenditures					
746 Semanski St Overlay Project TIB	6,000	4,581	600,419	594,419	9907%
Total Project Expenditures	6,000	4,581	600,419	594,419	9907%

Staffing in FTE's			0.20		
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Lodging Tax - Fund 115

Schlotfeldt Endowment - Fund 621

Cemetery Endowment – Fund 701

Lafromboise Memorial – Fund 722

Fund 115 Purpose

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

Fund 621 Purpose

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

Fund 701 Purpose

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

Fund 722 Purpose

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

Lodging Tax Fund 115	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 15,689	\$ 24,293	\$ 24,293	\$ 17,393	\$ (6,900)	-28%
Hotel/Motel Tax	8,527	6,000	8,000	8,000	2,000	33%
Interest & Other	103	100	100	100	-	NA
Total Revenues	<u>8,629</u>	<u>6,100</u>	<u>8,100</u>	<u>8,100</u>	<u>(4,900)</u>	<u>-80%</u>
Total Resources	<u>\$ 24,318</u>	<u>\$ 30,393</u>	<u>\$ 32,393</u>	<u>\$ 25,493</u>	<u>\$ (11,800)</u>	<u>-39%</u>
Expenditures						
Community Grants	-	15,000	15,000	9,000	(6,000)	-40%
Miscellaneous	25	-	-	-	-	NA
Operating Expenditures	<u>\$ 25</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 9,000</u>	<u>\$ (6,000)</u>	<u>NA</u>
Ending Fund Balance	<u>\$ 24,293</u>	<u>\$ 15,393</u>	<u>\$ 17,393</u>	<u>\$ 16,493</u>	<u>\$ (5,800)</u>	<u>-38%</u>

Schlotfeldt Endowment Fund 621	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 30,847	\$ 25,923	\$ 25,923	\$ 26,073	\$ 150	1%
Interest & Other	150	150	150	150	-	0%
Total Revenues	<u>150</u>	<u>150</u>	<u>150</u>	<u>150</u>	<u>-</u>	<u>0%</u>
Total Resources	<u>\$ 30,997</u>	<u>\$ 26,073</u>	<u>\$ 26,073</u>	<u>\$ 26,223</u>	<u>\$ 150</u>	<u>1%</u>
Expenditures						
Supplies	5,075	-	-	-	-	0%
Operating Expenditures	<u>5,075</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Ending Fund Balance	<u>\$ 25,923</u>	<u>\$ 26,073</u>	<u>\$ 26,073</u>	<u>\$ 26,223</u>	<u>\$ 150</u>	<u>1%</u>

Lafromboise Memorial Fund 722	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	Dollar Change	% Diff
Revenues						
Beginning Fund Balance	\$ 124,502	\$ 125,174	\$ 125,174	\$ 125,774	\$ 600	0.5%
Interest & Other	672	600	600	600	-	0%
Total Revenues	<u>672</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>-</u>	<u>0%</u>
Total Resources	<u>\$ 125,174</u>	<u>\$ 125,774</u>	<u>\$ 125,774</u>	<u>\$ 126,374</u>	<u>\$ 600</u>	<u>0%</u>
Expenditures						
Services/Charges	-	-	-	-	-	NA
Operating Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 125,174</u>	<u>\$ 125,774</u>	<u>\$ 125,774</u>	<u>\$ 126,374</u>	<u>\$ 600</u>	<u>0.5%</u>

Cemetery Endowment Fund 701	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	Dollar Change	% Diff
Revenues						
Beginning Fund Balance	\$ 409,336	\$ 429,787	\$ 429,787	\$ 443,787	\$ 14,000	3%
Charges for Services	18,217	7,000	17,200	17,200	10,200	146%
Interest & Other	2,234	1,800	1,800	1,800	-	0.0%
Total Revenues	<u>20,451</u>	<u>8,800</u>	<u>19,000</u>	<u>19,000</u>	<u>10,200</u>	<u>116%</u>
Total Resources	<u>\$ 429,787</u>	<u>\$ 438,587</u>	<u>\$ 448,787</u>	<u>\$ 462,787</u>	<u>\$ 24,200</u>	<u>6%</u>
Expenditures						
Services/Charges	-	5,000	5,000	5,000	-	0.0%
Operating Expenditures	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Ending Fund Balance	<u>\$ 429,787</u>	<u>\$ 433,587</u>	<u>\$ 443,787</u>	<u>\$ 457,787</u>	<u>\$ 24,200</u>	<u>6%</u>

REET Funds Funds 130 & 131

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

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

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

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

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



Warner Avenue

Real Estate Excise Tax-2nd Fund 130	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 191,452	\$ 204,190	\$ 204,190	\$ 209,159	\$ 4,969	2%
Taxes	71,677	65,000	90,000	90,000	25,000	38%
Transfer-in	-	-	-	-	-	0%
Interest & Other	1,075	750	750	750	-	0%
Total Revenues	<u>72,752</u>	<u>65,750</u>	<u>90,750</u>	<u>90,750</u>	<u>25,000</u>	<u>38%</u>
Total Resources	<u>\$ 264,204</u>	<u>\$ 269,940</u>	<u>\$ 294,940</u>	<u>\$ 299,909</u>	<u>\$ 29,969</u>	<u>11%</u>
Expenditures						
Transfer Out - Cole St LID	-	65,810	65,810	65,810	-	0.0%
Transfer Out - 110 Street	60,014	117,174	19,971	180,976	63,802	0%
Operating Expenditures	<u>\$ 60,014</u>	<u>\$ 117,174</u>	<u>\$ 85,781</u>	<u>\$ 246,786</u>	<u>\$ 129,612</u>	<u>0%</u>
Available	-	-	-	45,297	45,297	
Disignated for TIB Street Projects	-	-	-	7,826	7,826	NA
Designated Other	-	-	209,159	-	-	NA
Ending Fund Balance	<u>\$ 204,190</u>	<u>\$ 152,766</u>	<u>\$ 209,159</u>	<u>\$ 53,123</u>	<u>(99,643)</u>	<u>-65%</u>

Real Estate Excise Tax-1st Fund 131	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 176,744	\$ 180,066	\$ 180,066	\$ 251,173	\$ 71,107	39%
Taxes	71,223	65,000	90,000	90,000	25,000	38%
Interest & Other	899	750	750	750	-	0%
Total Revenues	<u>72,121</u>	<u>65,750</u>	<u>90,750</u>	<u>90,750</u>	<u>25,000</u>	<u>38%</u>
Total Resources	<u>\$ 248,866</u>	<u>\$ 245,816</u>	<u>\$ 270,816</u>	<u>\$ 341,923</u>	<u>\$ 96,107</u>	<u>39%</u>
Expenditures						
Transfer Out - 001 GF Police	-	85,000	-	-	(85,000)	-100%
Transfer Out - 190 Golf Fund	40,000	-	-	-	-	NA
Transfer Out - 530 DP Fund	28,800	84,000	-	84,000	-	0%
Transfer Out - 110 Street	-	-	-	82,433	-	NA
Transfer Out - 170 Pool Fund	-	19,643	19,643	13,750	(5,893)	-30%
Operating Expenditures	<u>\$ 68,800</u>	<u>\$ 188,643</u>	<u>\$ 19,643</u>	<u>\$ 180,183</u>	<u>\$ (8,460)</u>	<u>-4%</u>
Available	180,066	57,173	-	76,740	19,567	34%
Designated PD Radios	-	-	-	85,000	85,000	NA
Designated Streets	-	-	251,173	-	-	NA
Ending Fund Balance	<u>\$ 180,066</u>	<u>\$ 57,173</u>	<u>\$ 251,173</u>	<u>\$ 161,740</u>	<u>104,567</u>	<u>183%</u>

Police Department

Funds 150, 154, and 156

FUND 150 – SEIZED ASSETS FUND

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

FUND 154 – JAIL ADMINISTRATIVE GROUP (JAG) FUND

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

FUND 156 – DRUG EDUCATION & ENFORCEMENT

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



Seized Assets Fund 150	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 25,394	\$ 20,255	\$ 20,255	\$ 5,855	\$ (14,400)	-71%
Share of Federally Foreited Property	-	1,000	-	1,000	-	0%
Confiscated Property Sales	9,404	15,000	19,000	15,000	-	0%
Interest & Other	<u>122</u>	<u>100</u>	<u>100</u>	<u>100</u>	-	0%
Total Revenues	9,527	16,100	19,100	16,100	-	0%
Total Resources	<u>\$ 34,921</u>	<u>\$ 36,355</u>	<u>\$ 39,355</u>	<u>\$ 21,955</u>	<u>\$ (14,400)</u>	-40%
Expenditures						
Supplies	11,403	23,000	23,000	15,000	\$ (8,000)	-35%
Services/Charges	2,434	5,000	3,000	5,000	-	0%
Intgov't Svc/Taxes	829	-	500	500	500	NA
Transfer Out - Fund 530	-	7,000	7,000	-	(7,000)	-100%
Projects & Capital Outlay**	-	-	-	-	-	NA
Operating Expenditures	14,665	35,000	33,500	20,500	(14,500)	-41%
Ending Fund Balance	<u>\$ 20,255</u>	<u>\$ 1,355</u>	<u>\$ 5,855</u>	<u>\$ 1,455</u>	<u>\$ 100</u>	7%

Jail Administration Group Fund 154	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 92,673	\$ 87,233	\$ 87,233	\$ 67,683	\$ (19,550)	-22%
Interest & Other	<u>500</u>	<u>500</u>	<u>450</u>	<u>425</u>	<u>(75)</u>	-15%
Total Revenues	500	500	450	425	(75)	-15%
Total Resources	<u>\$ 93,173</u>	<u>\$ 87,733</u>	<u>\$ 87,683</u>	<u>\$ 68,108</u>	<u>\$ (19,625)</u>	-22%
Expenditures	<u>5,940</u>	<u>25,000</u>	<u>20,000</u>	<u>25,000</u>	-	0%
Ending Fund Balance	<u>\$ 87,233</u>	<u>\$ 62,733</u>	<u>\$ 67,683</u>	<u>\$ 43,108</u>	<u>\$ (19,625)</u>	-31%

Drug Education & Enforcement Fund 156	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 30,402	\$ 33,357	\$ 33,357	\$ 33,017	\$ (340)	-1%
Fines & Forfeitures	2,829	3,800	2,500	2,300	(1,500)	-39%
Interest & Other	<u>172</u>	<u>140</u>	<u>160</u>	<u>160</u>	<u>20</u>	14%
Total Revenues	3,001	3,940	2,660	2,460	(1,480)	-38%
Total Resources	<u>\$ 33,403</u>	<u>\$ 37,297</u>	<u>\$ 36,017</u>	<u>\$ 35,477</u>	<u>(1,820)</u>	-5%
Expenditures						
Supplies	46	5,000	3,000	5,000	-	0%
Capital Outlay	-	-	-	-	-	-
Operating Expenditures	46	5,000	3,000	5,000	-	0%
Ending Fund Balance	<u>\$ 33,357</u>	<u>\$ 32,297</u>	<u>\$ 33,017</u>	<u>\$ 30,477</u>	<u>\$ (1,820)</u>	-6%

*Impact Mitigation Fees
Fund 158*

PURPOSE

Receipt and administration of mitigation and impact fees for parks and streets.

Administration of projects related to the Wetlands Mitigation Banking Program, primarily community development projects.

Impact/Mitigation Fund 158 - Total All	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 122,456	\$ 124,262	\$ 124,262	\$ 198,392	\$ 74,130	60%
Charges for Services	32,170	17,000	79,800	103,650	86,650	510%
Transfer-in	47,000	-	-	-	-	0%
Interest & Other	609	370	600	800	430	0%
Total Revenues	<u>79,779</u>	<u>17,370</u>	<u>80,400</u>	<u>104,450</u>	<u>87,080</u>	<u>501%</u>
Total Resources	<u>\$ 202,235</u>	<u>\$ 141,632</u>	<u>\$ 204,662</u>	<u>\$ 302,842</u>	<u>161,210</u>	<u>114%</u>
Expenditures						
Transfers Out	<u>77,973</u>	<u>16,270</u>	<u>6,270</u>	<u>-</u>	<u>(16,270)</u>	<u>0%</u>
Operating Expenditures	<u>77,973</u>	<u>16,270</u>	<u>6,270</u>	<u>-</u>	<u>(16,270)</u>	<u>0%</u>
Ending Fund Balance	<u>\$ 124,262</u>	<u>\$ 125,362</u>	<u>\$ 198,392</u>	<u>\$ 302,842</u>	<u>\$ 177,480</u>	<u>142%</u>

Parks Mitigation Detail - 451

Revenues						
Beginning Fund Balance	\$ 94,500	\$ 94,990	\$ 94,990	\$ 100,920	5,930	6%
Charges for Services	6,045	2,000	11,800	30,225	28,225	1411%
Interest & Other	445	250	400	400	150	60%
Total Revenues	<u>6,490</u>	<u>2,250</u>	<u>12,200</u>	<u>30,625</u>	<u>28,375</u>	<u>1261%</u>
Total Resources	<u>\$ 100,990</u>	<u>\$ 97,240</u>	<u>\$ 107,190</u>	<u>\$ 131,545</u>	<u>34,305</u>	<u>35%</u>
Expenditures						
Transfer Out	<u>6,000</u>	<u>16,270</u>	<u>6,270</u>	<u>-</u>	<u>(16,270)</u>	<u>0%</u>
Ending Fund Balance	<u>\$ 94,990</u>	<u>\$ 80,970</u>	<u>\$ 100,920</u>	<u>\$ 131,545</u>	<u>50,575</u>	<u>62%</u>

Street Mitigation Detail - 651

Revenues						
Beginning Fund Balance	\$ 27,956	\$ 29,271	\$ 29,271	\$ 97,471	68,200	233%
Charges for Services	26,125	15,000	68,000	73,425	58,425	390%
Transfer in	47,000	-	-	-	-	0%
Interest & Other	163	120	200	400	280	0%
Total Revenues	<u>73,288</u>	<u>15,120</u>	<u>68,200</u>	<u>73,825</u>	<u>58,705</u>	<u>388%</u>
Total Resources	<u>\$ 101,244</u>	<u>\$ 44,391</u>	<u>\$ 97,471</u>	<u>\$ 171,296</u>	<u>126,905</u>	<u>286%</u>
Expenditures						
Transfer to Fund 110	<u>71,973</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Operating Expenditures	<u>71,973</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Ending Fund Balance	<u>\$ 29,271</u>	<u>\$ 44,391</u>	<u>\$ 97,471</u>	<u>\$ 171,296</u>	<u>\$ 126,905</u>	<u>286%</u>

POOL

Fund 170

WHO

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

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

PURPOSE

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

STRATEGIC PRIORITIES

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

City Administrator

Community Development Director

Aquatics Manager

Recreation Assistant III (5)

Recreation Assistant II (8)

Recreation Assistant I (15)

2013 Highlights

- ✓ Starting Block Replacement
- ✓ Diving Board Refurbished
- ✓ Customer Service Survey
- ✓ Marketing to increase Pool Rentals

2014 Key Projects

- ✓ Puget Sound Energy grant for Variable Frequency Drive to maintain long term healthy pump life
- ✓ Continued marketing activities

2015 Key Projects

- ✓ Survey patrons regarding preferred programming
- ✓ New Bulkhead
- ✓ Underwater Lights
- ✓ Facility Maintenance

Pool Fund 170	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 26,860	\$ 26,173	\$ 26,173	\$ 2,665	\$ (23,508)	-90%
Charges for Services	225,516	224,500	228,000	255,950	31,450	14%
Rentals	58,849	63,500	56,500	61,825	(1,675)	-3%
Donations, Interest & Other	9,788	9,607	8,807	2,150	(7,457)	-78%
Transfer-Property Tax, Fund 001	<u>158,557</u>	<u>172,838</u>	<u>186,838</u>	<u>203,352</u>	<u>30,514</u>	18%
Total Revenues	452,710	470,445	480,145	523,277	52,832	11%
Capital/Project Revenue	6,000	13,643	19,643	93,750	-	0%
Total Resources	<u>\$ 485,570</u>	<u>\$ 510,261</u>	<u>\$ 525,961</u>	<u>\$ 619,692</u>	<u>\$ 29,324</u>	6%
Expenditures						
Salaries	195,883	207,521	205,374	205,222	(2,299)	-1%
Personnel Benefits	52,013	50,416	71,489	75,385	24,969	50%
Supplies	32,124	25,850	24,900	25,200	(650)	-3%
Services/Charges*	121,465	135,100	136,750	147,050	11,950	9%
Intgov't Svc/Charges	750	500	1,000	500	-	0%
Interfund Services	<u>47,211</u>	<u>63,784</u>	<u>63,784</u>	<u>59,959</u>	<u>(3,825)</u>	<u>-6%</u>
Operating Expenditures	449,446	483,171	503,297	513,316	30,145	6%
Projects & Capital Outlay**	<u>9,952</u>	<u>26,000</u>	<u>20,000</u>	<u>93,750</u>	<u>67,750</u>	<u>261%</u>
Total Expenditures	<u>\$ 459,397</u>	<u>\$ 509,171</u>	<u>\$ 523,297</u>	<u>\$ 607,066</u>	<u>\$ 97,895</u>	19%
Ending Fund Balance	<u>\$ 26,173</u>	<u>\$ 1,090</u>	<u>\$ 2,664</u>	<u>\$ 12,626</u>	<u>\$ 11,536</u>	1058%
Projects & Capital Outlay Detail						
Revenues						
Transfer In - Property Mgt	6,000	-	-	25,000	11,357	83%
Transfer In - REET	-	13,643	19,643	13,750	-	-
Grants KCYF	<u>-</u>	<u>-</u>	<u>-</u>	<u>55,000</u>	<u>55,000</u>	<u>NA</u>
Total Revenues	<u>6,000</u>	<u>13,643</u>	<u>19,643</u>	<u>93,750</u>	<u>80,107</u>	<u>587%</u>
Expenditures**						
Bulkhead Retrofit	-	-	-	68,750	68,750	NA
Repair Underwater Lights	-	-	-	20,000	20,000	NA
Tile & Filters	-	-	-	5,000	5,000	NA
Pool Filter Pump	-	20,000	20,000	-	(20,000)	-100%
Starting Blocks	<u>9,952</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>NA</u>
Total Expenditures	<u>\$ 9,952</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ 93,750</u>	<u>73,750</u>	<u>369%</u>
Staffing in FTE's	1.25	1.25	1.25	1.31		

Debt Service
Funds 213, 215 & 230

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

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



Cole Street

215-LID Debt Service Fund

Purpose and Description – Cole Street Local Improvement District (LID) formed in 2003, Warner Street LID in January 2006, Y Bar S LID January 2011

230-LID Guaranty Fund

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

2003 Limited GO Bond Redemption 213	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,230	\$ 1,420	\$ 1,420	\$ 1,421	\$ 1	0%
Transfer-REET	<u>66,000</u>	<u>65,810</u>	<u>65,810</u>	<u>65,810</u>	-	0%
Total Revenues	<u>\$ 67,230</u>	<u>\$ 67,230</u>	<u>\$ 67,230</u>	<u>\$ 67,231</u>	<u>1</u>	0%
Debt Service	65,810	65,809	65,809	65,810	1	0%
Ending Fund Balance	<u>\$ 1,420</u>	<u>\$ 1,421</u>	<u>\$ 1,421</u>	<u>\$ 1,421</u>	<u>\$ -</u>	0%

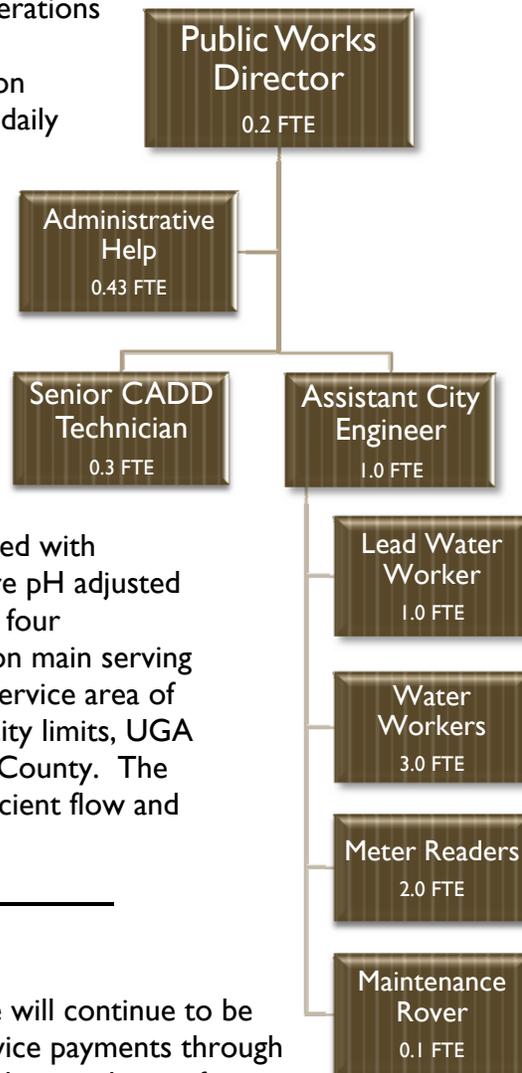
LID Debt Warner, YBarS 215	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 202,032	\$ 164,051	\$ 164,051	\$ 169,872	\$ 5,821	4%
Special Assessments	<u>109,808</u>	<u>78,213</u>	<u>102,551</u>	<u>93,575</u>	<u>15,362</u>	20%
Total Resources	<u>\$ 311,839</u>	<u>\$ 242,264</u>	<u>\$ 266,602</u>	<u>\$ 263,447</u>	<u>21,183</u>	9%
Debt Service	\$ 147,788	\$ 95,334	\$ 96,730	\$ 98,570	3,236	3%
Transfer-Fund 410	-	-	-	-	-	
Ending Fund Balance	<u>\$ 164,051</u>	<u>\$ 146,930</u>	<u>\$ 169,872</u>	<u>\$ 164,877</u>	<u>\$ 17,947</u>	12%

LID Guaranty Fund 230	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 109,505	\$ 110,970	\$ 110,970	\$ 112,170	\$ 1,200	1%
Interest & Other	<u>1,465</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	-	0%
Total Resources	<u>\$ 110,970</u>	<u>\$ 112,170</u>	<u>\$ 112,170</u>	<u>\$ 113,370</u>	<u>1,200</u>	1%
Transfer-General Fund	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	
Ending Fund Balance	<u>\$ 110,970</u>	<u>\$ 112,170</u>	<u>\$ 112,170</u>	<u>\$ 113,370</u>	<u>\$ 1,200</u>	1%

Water Utility Fund 410

WHO

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



PURPOSE

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

STRATEGIC PRIORITIES

- A significant portion of utility revenue will continue to be needed for meeting ongoing debt service payments through 2017. Until this debt is retired capital expenditures from reserves will be limited. Small annual rate increases are anticipated to be needed to build reserves and meet construction cash flow needs for the \$5.3M reimbursement only DWSRF loans for the 2 MG reservoir replacement and Zone 888/983 well facility projects.

2014 Highlights

- ✓ Demolition of the 2 MG reservoir was completed and significant progress made on design of its replacement.
- ✓ A \$1.78M DWSRF loan for the Zone 888/983 Well Facility (Golf Course Well) and Zone 983 South Expansion project was approved by Council.
- ✓ Meter reading shifted to new handheld equipment as part of the 2014 Gas Utility AMR replacement project.
- ✓ An update of the water valve map details was completed.
- ✓ Select water main segments on Griffin Ave were replaced prior to WSDOT overlay project.

2015 Key Projects

- Construct the 2 MG reservoir replacement.
- Implement emergency/public information radio station.
- Begin design of the Zone 888/983 Well Facility and Zone 983 Expansion Project.
- Work to clear vegetation from water mains outside paved areas.

Changes/Notes

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

Water Utility Fund 410	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,148,746	\$ 1,115,568	\$ 1,115,568	\$ 1,276,852	\$ 161,284	14%
Charges for Services	2,907,556	2,941,100	2,900,000	2,974,550	33,450	1%
Interest & Other	16,121	23,500	29,090	24,500	1,000	4%
Total Operating Revenues	2,923,677	2,964,600	2,929,090	2,999,050	195,734	7%
Capital Connection Fees	90,324	20,300	59,480	93,457	73,157	360%
Y Bar S LID Assessments (Fund 215)	49,041	50,880	50,880	50,880	-	
Construction Loans	61,664	948,000	948,000	4,540,336	3,592,336	379%
Total Other Sources	201,028	1,019,180	1,058,360	4,684,673	3,665,493	360%
Total Resources	\$ 4,273,451	\$ 5,099,348	\$ 5,103,018	\$ 8,960,575	\$ 3,857,557	76%
Expenditures						
Salaries	454,762	459,489	413,898	493,583	34,094	7%
Personnel Benefits	225,120	241,360	222,303	267,106	25,746	11%
Supplies	95,844	96,282	91,282	93,208	(3,074)	-3%
Services/Charges	129,239	143,900	143,900	153,700	9,800	7%
City Taxes	232,515	237,464	237,464	237,160	(304)	0%
Public Utility/B&O/Excise Taxes	147,920	148,415	148,415	149,410	995	1%
Intgov't Services & Taxes	39,990	14,700	14,700	14,994	294	2%
Interfund Services	406,132	390,791	392,701	322,482	(68,309)	-17%
Operating Expenditures	1,731,522	1,732,401	1,664,663	1,731,643	(758)	0%
Projects & Capital Outlay*	28,332	768,310	740,310	4,586,336	3,818,026	497%
Debt Service/Interfund Loan	406,895	700,001	701,879	395,614	(304,387)	-43%
Transfer Out - Fund 455	991,135	719,314	719,314	717,803	(1,511)	0%
Total Expenditures	\$ 3,157,883	\$ 3,920,026	\$ 3,826,166	\$ 7,431,396	3,511,370	90%
					Reserve Goal	
Available Fund Balance (Goal 2.5%)	106,112	41,078	148,493	266,702	43,291	
Assigned for Loans 1/2 Annual	353,447	200,001	200,001	273,385	47,807	
Committed for O&M @ 20%	346,304	346,480	332,933	346,329	346,329	
Committed for Y Bar S Reserve	293,482	340,700	344,362	391,700	340,700	
Committed for Construction-1%FA	16,222	251,063	251,063	251,063	251,063	
Ending Fund Balance	\$ 1,115,567	\$ 1,179,322	\$ 1,276,852	\$ 1,529,179	\$1,029,190	

Projects & Capital Outlay Detail	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015		
Revenues						
Transfer In -	-	-	-	-		
Construction Loans	-	648,000	648,000	4,540,336	3,892,336	601%
Total Revenues	-	648,000	648,000	4,540,336	3,892,336	601%
Expenditures						
728 - City Reservoir Improvements		618,000	618,000	2,820,336	2,202,336	356%
729 - Water System Improvements		30,000	30,000	1,720,000	1,690,000	5633%
Equipment/Improvements		120,310	92,310	46,000	(74,310)	-62%
	-	-	-	-	-	
Total Expenditures	-	768,310	740,310	4,586,336	3,818,026	497%
Project Net	-	(120,310)	(92,310)	(46,000)	74,310	-62%
Staffing in FTE's	8.03	8.03	8.03	8.03		

Wastewater Utility Fund 420

WHO

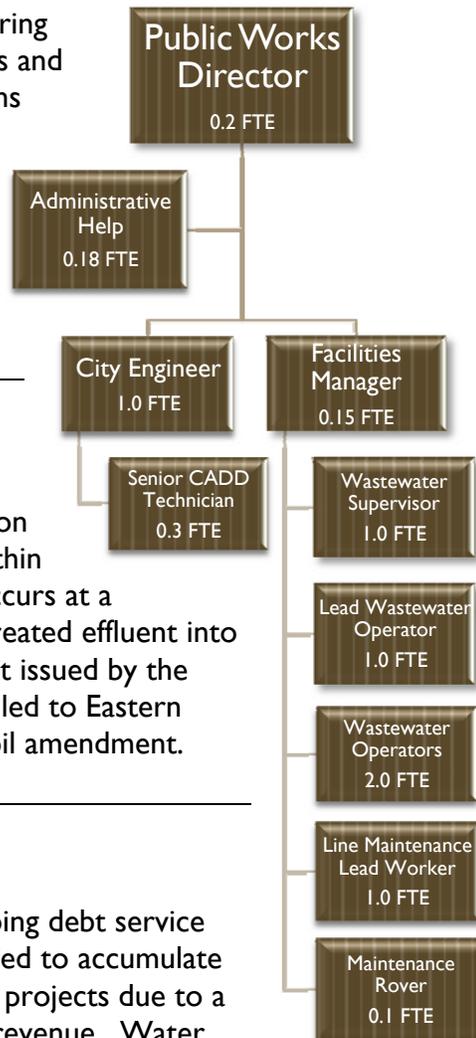
The Public Works Department is responsible for the operation and maintenance of public wastewater collection and treatment system. The Engineering Division manages capital improvement projects and performs development review. The Operations Division performs routine line maintenance of the collection system and daily operation of the wastewater treatment plant. The Finance Department provides utility billing, accounting and customer service for all accounts.

PURPOSE

- The wastewater utility has nine pump stations and 47 miles of gravity collection main serving 3,400 retail customers within the city limits and UGA. Treatment occurs at a centralized plant prior to discharging treated effluent into the White River under a NPDES permit issued by the WDOE. Dewatered bio-solids are hauled to Eastern Washington for land application as a soil amendment.

STRATEGIC PRIORITIES

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



2014 Highlights

- ✓ WWTP: Repaired one of the influent pumps.
- ✓ WWTP: Council authorized funding to replace the biological process flow meter, SCADA computers, and sludge holding tank blower, and to update the O&M Manual and purchase a backup mixed liqueur pump with lift system.
- ✓ Work began on an update to the General Sewer Plan.

2015 Key Projects

- Complete all projects carried over from 2014.
- Review draft NPDES permit and Puyallup River TMDL documents for impacts to WWTP operation following release of the documents.

Changes/Notes

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

Wastewater Utility Fund 420	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,070,212	\$ 1,000,111	\$ 1,000,111	\$ 1,223,922	\$ 223,811	22%
Charges for Services	3,908,545	3,929,800	3,938,800	4,131,800	202,000	5%
Interest & Other	5,904	4,800	8,500	8,500	3,700	77%
Total Operating Revenues	<u>3,914,449</u>	<u>3,934,600</u>	<u>3,947,300</u>	<u>4,140,300</u>	<u>429,511</u>	<u>11%</u>
Capital Connection Fees	31,495	57,160	65,700	142,900	85,740	150%
Interfund Loan Received	-	200,000	200,000	-	(200,000)	-100%
Capital Grants/Transfer In	75,000	275,000	275,000	-	(275,000)	-100%
Total Other Sources	<u>106,495</u>	<u>532,160</u>	<u>540,700</u>	<u>142,900</u>	<u>(389,260)</u>	<u>-73%</u>
Total Resources	<u>\$ 5,091,156</u>	<u>\$ 5,466,871</u>	<u>\$ 5,488,111</u>	<u>\$ 5,507,122</u>	<u>40,251</u>	<u>1%</u>
Expenditures						
Salaries	462,172	459,650	453,805	474,823	15,173	3%
Personnel Benefits	198,286	205,028	201,836	220,886	15,858	8%
Supplies	37,977	44,050	41,550	62,400	18,350	42%
Services/Charges	335,073	357,900	359,900	354,900	(3,000)	-1%
City Taxes	302,730	328,500	328,500	320,176	(8,324)	-3%
Public Utility/B&O/Excise Taxes	93,563	118,200	118,200	119,000	800	1%
Intgov't Services & Taxes	18,452	28,000	28,000	28,600	600	2%
Interfund Services	403,360	400,805	400,805	394,778	(6,027)	-2%
Operating Expenditures	<u>1,851,613</u>	<u>1,942,133</u>	<u>1,932,596</u>	<u>1,975,563</u>	<u>33,430</u>	<u>2%</u>
Projects & Capital Outlay*	10,979	494,560	337,493	156,619	(337,941)	-68%
Debt Service	1,511,073	1,504,789	1,501,789	1,485,763	(19,026)	-1%
Transfer Out-Revenue Bond Fund	717,381	492,311	492,311	493,797	1,486	0%
Total Expenditures	<u>\$ 4,091,046</u>	<u>\$ 4,433,793</u>	<u>\$ 4,264,189</u>	<u>\$ 4,111,742</u>	<u>(322,051)</u>	<u>-7%</u>
					Reserve Goal	
Available Fund Balance (Goal 2.5%)	(71,134)	(406,987)	(209,605)	(50,034)	49,389	
Assigned for PWTFLL 1/2 Annual	755,907	755,907	750,895	755,907	752,395	
Committed for O&M @ 16%	296,258	310,741	309,215	316,090	316,090	
Committed for Construction-1%FA	19,080	373,417	373,417	373,417	373,417	
Ending Fund Balance	<u>\$ 1,000,111</u>	<u>\$ 1,033,078</u>	<u>\$ 1,223,922</u>	<u>\$ 1,395,380</u>	<u>\$ 1,441,901</u>	

Staffing in FTE's	6.93	6.93	6.93	6.93
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Projects & Capital Outlay Detail	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015		
Revenues						
Transfer In -	-	275,000	275,000	-	(275,000)	-100%
Interfund Loan	-	200,000	200,000	-	(200,000)	-100%
Total Revenues	<u>-</u>	<u>475,000</u>	<u>475,000</u>	<u>-</u>	<u>(475,000)</u>	<u>-100%</u>
Expenditures						
749 - Sewer Plan & WWTP O&M Update		250,000	170,000	80,000	(170,000)	-68%
751 - WWTP Improvements		240,000	163,381	76,619	(163,381)	-68%
Other Equipment (Copier & Autocad)	-	4,560	4,112	-	(4,560)	-100%
Total Expenditures	<u>-</u>	<u>494,560</u>	<u>337,493</u>	<u>156,619</u>	<u>(337,941)</u>	<u>-68%</u>
Project Net	<u>-</u>	<u>(19,560)</u>	<u>137,507</u>	<u>(156,619)</u>	<u>(137,059)</u>	<u>701%</u>

Natural Gas Utility Fund 430

WHO

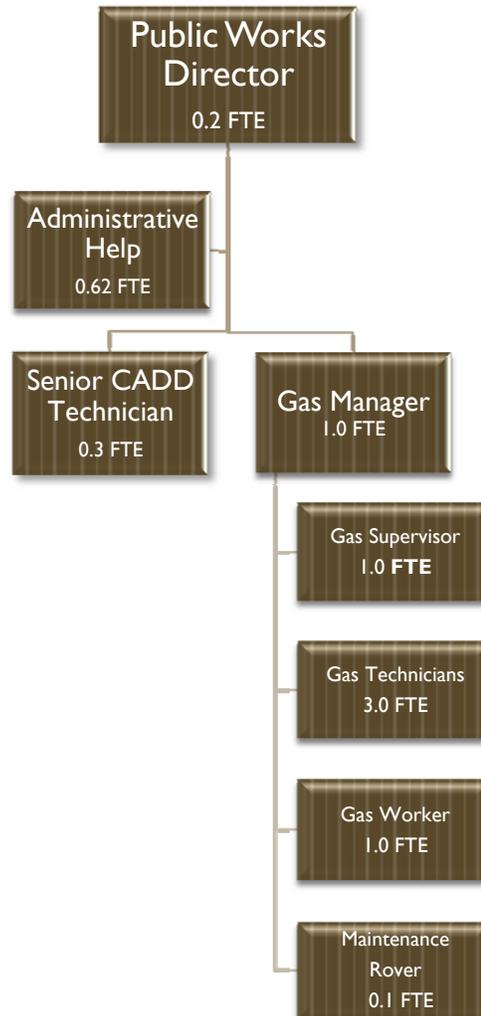
The Public Works Department is responsible for the operation and maintenance of the natural gas distribution system. The Engineering Division provides mapping of system facilities. The Operations Division performs routine maintenance of the system and daily operation of the distribution mains, service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

PURPOSE

- The utility has 23 district regulator stations and 93.6 miles of distribution main serving 4,383 retail customers within a 44.3 square mile service area including the city limits, UGA and portions of unincorporated King County. Gas is wheeled through the system and delivered to the City of Buckley.

STRATEGIC PRIORITIES

- The utility continues to focus on compliance with state and federal pipeline safety regulations. The Gas Utility Distribution Integrity Management Plan (DIMP) has placed more emphasis on public awareness. Management continues to address unaccounted for gas through more accurate metering of large customers and testing of Northwest Pipeline and PSE custody transfer meters.



2014 Highlights

- ✓ Executed 20 year agreement to supply gas to PSE for the City of Buckley.
- ✓ 0 loss time or OSHA reportable accidents.
- ✓ 0 findings during WUTC inspections.
- ✓ Completed steel main replacement on 268th and Lafromboise St.
- ✓ Installed reg-station and farm tap protection along SR 164.
- ✓ Executed development agreement for Suntop 2 Phase B.
- ✓ Continued meter replacements.
- ✓ Executed agreement with Ferguson for AMI system replacement.
- ✓ UAF less than 2%.
- ✓ 20 new gas services.
- ✓ Corrosion mitigation project completed with Tacoma Water.
- ✓ Installed rectifier to protect vehicle lift and hydraulic piping.
- ✓ Installed 1098ft of new PE main.

2015 Key Projects

- Roosevelt and Warner reg station re-coating project.
- Reg station and farm tap elimination on SR 164 at Muckleshoot school.
- Meter replacement.
- AMR system implementation.
- New regulator run added to Roosevelt.

Changes/Notes

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

Natural Gas Utility Fund 430	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,867,110	\$ 1,948,269	\$ 1,948,269	\$ 1,820,018	(128,251)	-7%
Charges for Services	4,202,190	4,100,095	3,995,000	4,213,611	113,516	3%
Intergovernmental Revenue	-	-	100,000	-	-	NA
Capital Connection Fees	23,489	2,500	7,000	2,500	-	0%
Interest & Other	28,356	34,000	34,816	34,000	-	0%
Total Revenues	<u>4,254,034</u>	<u>4,136,595</u>	<u>4,136,816</u>	<u>4,250,111</u>	<u>(14,735)</u>	<u>0%</u>
Total Resources	<u>\$ 6,121,143</u>	<u>\$ 6,084,864</u>	<u>\$ 6,085,085</u>	<u>\$ 6,070,129</u>	<u>(14,735)</u>	<u>0%</u>
Expenditures						
Salaries	499,549	504,956	506,288	520,676	15,720	3%
Personnel Benefits	219,722	228,100	230,006	243,218	15,118	7%
Natural Gas Purchases	2,198,218	2,330,000	2,280,000	2,320,000	(10,000)	0%
Supplies	85,613	122,300	118,780	116,600	(5,700)	-5%
Services/Charges	95,061	96,450	95,475	108,350	11,900	12%
City Taxes	214,526	207,000	207,000	252,817	45,817	22%
Public Utility/B&O/Excise Taxes	143,888	149,000	149,000	153,000	4,000	3%
Intgov't Services & Taxes	20,587	13,000	10,000	12,000	(1,000)	-8%
Interfund Services	311,399	278,570	290,570	299,584	21,014	8%
Operating Expenditures	<u>3,788,562</u>	<u>3,929,376</u>	<u>3,887,119</u>	<u>4,026,245</u>	<u>96,869</u>	<u>2%</u>
Projects & Capital Outlay (<i>detail below</i>)	201,464	351,596	195,873	454,500	102,904	29%
Debt Service	182,850	182,075	182,075	181,125	(950)	-1%
Total Expenditures	<u>\$ 4,172,876</u>	<u>\$ 4,463,047</u>	<u>\$ 4,265,067</u>	<u>\$ 4,661,870</u>	<u>198,823</u>	<u>4%</u>
					Reserve Goal	
Available Fund Balance (Goal 2.5%)	531,302	86,697	195,463	43,034	100,656	
Assigned for Debt Service 1/2 Annual	91,425	91,038	91,038	-	-	
Committed for O&M @ 25%	1,004,481	982,344	971,780	1,006,561	1,006,561	
Committed for Gas Rate Stability	-	153,074	253,074	50,000	153,074	
Committed for Construction	51,061	308,664	308,664	308,664	308,664	
Assigned for Construction of Anode Wells	270,000	-	-	-	-	
Ending Fund Balance	<u>\$ 1,948,269</u>	<u>\$ 1,621,817</u>	<u>\$ 1,820,018</u>	<u>\$ 1,408,259</u>	<u>\$ 1,568,955</u>	
Staffing in FTE's	<u>7.38</u>	<u>7.22</u>	<u>7.22</u>	<u>7.22</u>		
Projects & Capital Outlay Detail						
	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015		
Revenues						
Transfer-In	-	-	-	-	-	
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Expenditures						
717 NG Improvements	109,788	35,000	-	110,000	75,000	214%
747 AMR Replacement	-	194,406	85,290	210,000	15,594	8%
748 268th Gas Main	-	20,000	22,744	-	(20,000)	-100%
750 Suntop II	-	20,000	17,339	-	(20,000)	-100%
Machinery and Improvements	91,676	82,190	70,500	134,500	52,310	64%
Total Expenditures	<u>201,464</u>	<u>351,596</u>	<u>195,873</u>	<u>454,500</u>	<u>102,904</u>	<u>29%</u>
Project Net	<u>(201,464)</u>	<u>(351,596)</u>	<u>(195,873)</u>	<u>(454,500)</u>	<u>(102,904)</u>	<u>29%</u>

Solid Waste Utility Fund 440

WHO

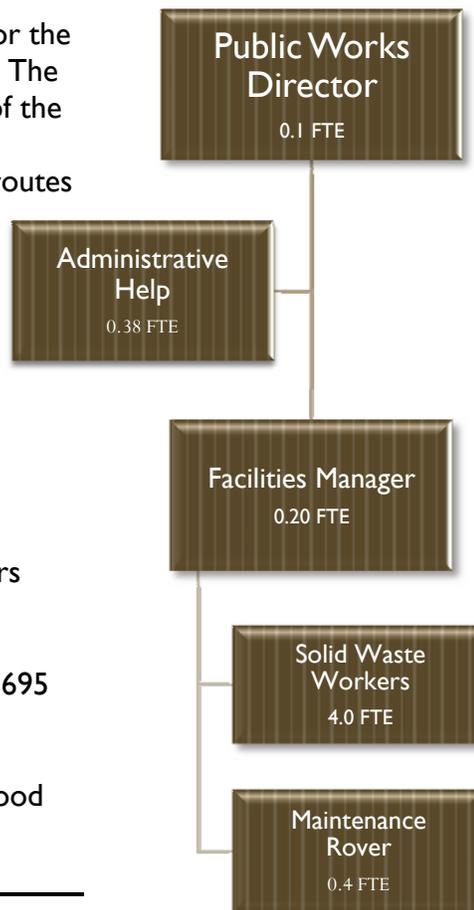
The Public Works Department is responsible for the operation of the solid waste collection system. The Operations Division performs daily operation of the garbage, commingled recycling, commercial cardboard recycling and yard waste collection routes and oversees container maintenance and procurement.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

PURPOSE

- The utility provides for residential and commercial collection of garbage and recyclables serving 3,518 retail customers within the city limits.
- To provides yard waste collection for 2,695 customers and operates a commercial cardboard recycling program. The yard waste collection program also accepts food scraps and soiled paper.

STRATEGIC PRIORITIES

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



2014 Highlights

- ✓ Began providing service to Mt. Villa MHP.
- ✓ Purchased truck load of new recycle totes.

2015 Key Projects

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

Changes/Notes

- A rate increase equal to that programmed for the water and sewer utilities is proposed.
- A 3% increase in Waste Management recycling tipping fees will go into effect in September.

Solid Waste Utility Fund 440	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 180,076	\$ 162,612	\$ 162,612	\$ 161,642	\$ (970)	-1%
Intergovernmental	25,111	27,500	30,220	27,706	206	1%
Charges for Services	1,950,558	1,986,900	1,979,900	2,034,700	47,800	2%
Capital Fees	3,789	2,160	3,800	3,800	1,640	76%
Interest & Other	17,183	13,700	20,700	23,200	9,500	69%
Total Revenues	<u>1,996,641</u>	<u>2,030,260</u>	<u>2,034,620</u>	<u>2,089,406</u>	<u>59,146</u>	<u>3%</u>
Total Resources	<u>\$ 2,176,717</u>	<u>\$ 2,192,872</u>	<u>\$ 2,197,232</u>	<u>\$ 2,251,048</u>	<u>58,176</u>	<u>3%</u>
Expenditures						
Salaries	277,932	276,006	276,365	289,241	13,235	5%
Personnel Benefits	151,313	153,552	154,449	166,644	13,092	9%
Supplies	30,019	40,839	26,840	43,400	2,561	6%
Services/Charges	254,083	244,400	257,300	258,569	14,169	6%
City Taxes	156,045	162,000	162,000	162,776	776	0%
Intgov't Services & Taxes	101,156	97,000	97,000	100,000	3,000	3%
Tipping Fees	501,200	495,000	495,000	498,713	3,713	1%
Public Utility/B&O/Excise Taxes	98,699	107,000	107,000	107,803	803	1%
Interfund Services	443,659	459,636	459,636	426,785	(32,851)	-7%
Operating Expenditures	<u>2,014,105</u>	<u>2,035,433</u>	<u>2,035,590</u>	<u>2,053,931</u>	<u>18,498</u>	<u>1%</u>
Capital					-	
Total Expenditures	<u>\$ 2,014,105</u>	<u>\$ 2,035,433</u>	<u>\$ 2,035,590</u>	<u>\$ 2,053,931</u>	<u>18,498</u>	<u>1%</u>
					Reserve Goal	
Available Fund Balance (Goal 1%)	(14,879)	(25,750)	(21,561)	12,264	20,539	
Committed for O&M @ 8%	157,770	162,835	162,847	164,314	164,314	
Assigned for Containers @1%	19,721	20,354	20,356	20,539	20,539	
Ending Fund Balance	<u>\$ 162,612</u>	<u>\$ 157,439</u>	<u>\$ 161,642</u>	<u>\$ 197,117</u>	<u>\$205,393</u>	

Staffing in FTE's	5.03	5.08	5.08	5.08
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Welcome Center - Fund 301

Revenue Bond - Fund 455

Fund 301 Purpose

In 2007, the City created a new fund for the consideration, construction and on-going costs of a Welcome Center. In 2014, after much consideration, the City made the decision to discontinue with the construction of the Welcome Center under the current plan. The fund will be discontinued after all related revenues and expenditures are accounted for and closed out.

Fund 455 Purpose

This fund is to account for the minimum reserve requirements of the 2005 and 2011 Revenue Bond issuances, and to process the annual principal and interest payments.

Revenue Bond Fund Fund 455	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 627,851	\$ 1,119,534	\$ 1,119,534	\$ 1,116,584	\$ (2,950)	0%
Transfer In-Water Fund 410	991,135	719,314	719,314	717,803	(1,511)	0%
Transfer In-Sewer Fund 420	717,381	492,311	492,311	493,797	1,486	0%
Interest & Other	<u>5,582</u>	<u>4,000</u>	<u>5,000</u>	<u>5,000</u>	<u>1,000</u>	25%
Total Revenues	1,714,097	1,215,625	1,216,625	1,216,600	(1,975)	0%
Total Resources						
	<u>\$ 2,341,948</u>	<u>\$ 2,335,159</u>	<u>\$ 2,336,159</u>	<u>\$ 2,333,184</u>	<u>(1,975)</u>	0%
Debt Service 2005 Revenue Bond	758,939	760,200	760,500	759,500	(700)	0%
Debt Service 2011 Revenue Bond	463,475	458,775	459,075	462,475	3,700	1%
Total Expenditures	<u>\$ 1,222,414</u>	<u>\$ 1,218,975</u>	<u>\$ 1,219,575</u>	<u>\$ 1,221,975</u>	<u>1,025</u>	0%
Available for Debt Service			-		-	
Restricted for Bond Requirements	<u>1,119,534</u>	<u>1,116,184</u>	<u>1,116,584</u>	<u>1,111,209</u>	<u>(4,975)</u>	0%
Ending Fund Balance	<u>\$ 1,119,534</u>	<u>\$ 1,116,184</u>	<u>\$ 1,116,584</u>	<u>\$ 1,111,209</u>	<u>(4,975)</u>	0%

Welcome Center Construction Fund 310	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 348,146	\$ 345,500	\$ 345,500	\$ 250,771	\$ (94,728)	-27%
Dept of Transportation Grant						
Interest & Other	<u>146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Revenues	146	-	-	-		
Total Resources	<u>\$ 348,291</u>	<u>\$ 345,500</u>	<u>\$ 345,500</u>	<u>\$ 250,771</u>	<u>\$ (94,728)</u>	-27%
Expenditures						
Capital	2,792	337,722	94,728	-	(337,722)	-100%
Repay Interfund Loan		-	-	-	-	
Total Expenditures	<u>\$ 2,792</u>	<u>\$ 337,722</u>	<u>\$ 94,728</u>	<u>\$ -</u>	<u>\$ (337,722)</u>	-100%
Ending Fund Balance	<u>\$ 345,500</u>	<u>\$ 7,778</u>	<u>\$ 250,771</u>	<u>\$ 250,771</u>	<u>\$ 242,994</u>	

Expo Fund 490

WHO

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

PURPOSE

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

STRATEGIC PRIORITIES

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

City Administrator

Expo Manager

Expo Maintenance
Full Time

Expo Worker
Part-Time

Expo Worker
Part-Time

Admin Assistant
Part-Time

2014 Key Projects

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

Enumclaw Expo Center Fund 490	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 595,620	\$ 462,147	\$ 462,147	\$ 318,970	\$ (143,177)	-31%
Charges for Services	101,805	150,000	56,056	75,000	(75,000)	-50%
Rentals & Leases	394,080	319,000	275,000	285,000	(34,000)	-11%
Interest & Other	12,586	1,900	1,656	1,700	(200)	-11%
Transfer In ER&R	-	-	25,728	-	-	NA
Transfer In GF	-	-	60,000	155,711	155,711	NA
Total Revenues	<u>508,471</u>	<u>470,900</u>	<u>418,440</u>	<u>517,411</u>	<u>(96,666)</u>	<u>-21%</u>
Total Resources	<u>\$ 1,104,091</u>	<u>\$ 933,047</u>	<u>\$ 880,587</u>	<u>\$ 836,381</u>	<u>(96,666)</u>	<u>-10%</u>
Expenditures						
Salaries	184,383	184,808	188,000	169,054	(15,754)	-9%
Personnel Benefits	59,569	51,071	68,000	63,916	12,845	25%
Supplies	71,140	81,200	60,000	60,000	(21,200)	-26%
Services/Charges	170,122	148,300	109,000	110,000	(38,300)	-26%
Intergovernmental Services & Taxes	2,814	2,900	3,000	3,000	100	3%
Interfund Services	97,065	106,532	107,132	112,443	5,911	6%
Operating Expenditures	<u>585,092</u>	<u>574,811</u>	<u>535,132</u>	<u>518,413</u>	<u>(56,398)</u>	<u>-10%</u>
Projects & Capital Outlay <i>(detail below)</i>	<u>56,852</u>	<u>40,000</u>	<u>26,485</u>	<u>-</u>	<u>(40,000)</u>	<u>-100%</u>
Total Expenditures	<u>\$ 641,944</u>	<u>\$ 614,811</u>	<u>\$ 561,617</u>	<u>\$ 518,413</u>	<u>(96,398)</u>	<u>-16%</u>
Operating Revenue Less Op Expenditure:	<u>(76,621)</u>	<u>(103,911)</u>	<u>(116,692)</u>	<u>(1,003)</u>		
Available	-	-	-	-	-	
Designated for Future Operations	118,739	14,828	2,047	1,044	(13,784)	-93%
Restricted for Construction	<u>343,408</u>	<u>303,408</u>	<u>316,923</u>	<u>316,923</u>	<u>13,515</u>	<u>4%</u>
Ending Fund Balance	<u>\$ 462,147</u>	<u>\$ 318,236</u>	<u>\$ 318,970</u>	<u>\$ 317,967</u>	<u>\$ (269)</u>	<u>0%</u>

Projects & Capital Outlay Detail						
Expenditures*						
491 Expo Facility Improvements	<u>56,852</u>	<u>40,000</u>	<u>26,485</u>	<u>-</u>	<u>(40,000)</u>	<u>-100%</u>
Total Expenditures	<u>\$ 56,852</u>	<u>\$ 40,000</u>	<u>\$ 26,485</u>	<u>\$ -</u>	<u>\$ (40,000)</u>	<u>-100%</u>

Staffing in FTE's	3.00	3.30	3.30	2.60
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Equipment Rental Fund 520

WHO

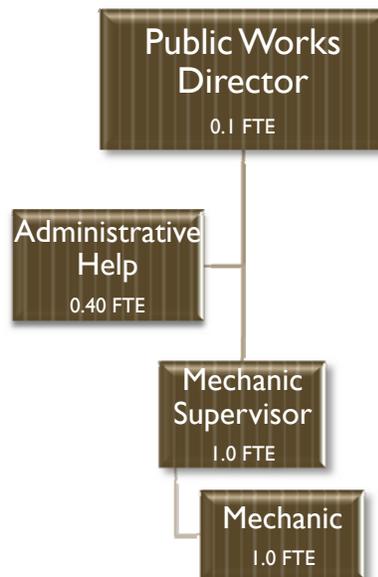
The Public Works Department is responsible for the maintenance of the city's vehicle and equipment fleet. Two mechanics provide this service at the City Shops. Administrative help documents the cost of parts, fuel, insurance and repair of each vehicle and assigns the actual cost of such to the respective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

PURPOSE

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

STRATEGIC PRIORITIES

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



2014 Highlights

- ✓ Replace Boise Sixplex finish mower.
- ✓ Replace Gas Utility pickup with CNG fuel pickup.
- ✓ Replace PW 1/2-ton pickup with 3/4-ton pickup.
- ✓ Replace PW 1/2-ton pickup with 3/4-ton pickup and Tommy lift gate.
- ✓ Replace detective and patrol vehicles.
- ✓ Completed repair of a vehicle lift.

2015 Key Projects

- Replace patrol and corrections vehicles.

Changes/Notes

- Advertised for and executed a new fuel supply contract.

Equipment Rental Fund 520	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 2,069,493	\$ 2,181,008	\$ 2,181,008	\$ 1,826,817	\$ (354,191)	-16%
Interfund Services (Detail Below)	822,753	867,122	862,122	840,784	(26,338)	-3%
Interest & Other	62,116	47,000	42,715	35,609	(11,391)	-24%
Total Revenues	884,869	914,122	904,837	876,393	(37,729)	-4%
Loan Repayment	-	300,000	300,000	-	(300,000)	-100%
Transfers In	9,500	-	-	-	-	NA
Total Other Sources	9,500	300,000	300,000	-	(300,000)	-100%
Total Resources	\$ 2,963,862	\$ 3,395,130	\$ 3,385,845	\$ 2,703,210	\$ (691,920)	-20%
Expenditures						
Salaries	171,717	166,160	171,138	171,229	5,069	3%
Personnel Benefits	62,822	66,002	66,733	71,378	5,376	8%
Fuel	159,178	175,000	165,000	175,000	-	0%
Other Supplies	147,870	114,800	109,100	115,300	500	0%
Services/Charges	53,544	34,374	34,656	34,700	326	1%
Intgov't Services & Taxes	796	1,500	1,025	1,100	(400)	0%
Interfund Services	4,477	11,416	11,416	23,409	11,993	105%
Operating Expenditures	600,404	569,252	559,068	592,116	22,864	4%
Interfund Loans/Transfer Out	-	775,000	800,728	-	(775,000)	0%
Capital Outlay (detail below)	182,451	366,300	199,232	68,000	(298,300)	-81%
Total Expenditures	782,855	1,710,552	1,559,028	660,116	(1,050,436)	-61%
					Reserve Goal	
Available	2,132,975	-	18,997	-	14,803	
Committed for O&M @ 8%	48,032	45,540	44,725	47,369	47,369	
Governmental Funds Balance	-	1,020,652	1,020,652	1,080,194	1,080,194	
Enterprise Funds Balance	-	618,385	742,442	915,530	1,675,680	
Ending Fund Balance	\$ 2,181,007	\$ 1,684,578	\$ 1,826,817	\$ 2,043,094	\$ 2,803,243	

Projects/Capital Expenditure Detail

Expenditures						
Utility Vehicles	89,108	238,400	75,914	-	(238,400)	-100%
Police Vehicles	75,917	72,900	72,573	68,000	(4,900)	-7%
Equipment	17,425	55,000	50,745	-	(55,000)	-100%
	-	-	-	-	-	
Total Expenditures	182,450	366,300	199,232	68,000	(298,300)	-81%

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

Operating Fund Charges*	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	Percentage Op Expd**
Administration	\$ 2,814	\$ 2,989	\$ 2,989	\$ 2,326	0.28%
Police	186,503	187,548	187,548	158,229	18.82%
Community Development	2,887	2,675	2,675	2,444	0.29%
Parks	37,644	60,277	60,277	48,596	5.78%
Senior Center	14,938	14,990	14,990	12,182	1.45%
Street	100,730	111,758	111,758	117,633	13.99%
Pool	-	300	300	0	0.00%
Water	89,418	76,704	76,704	60,881	7.24%
Wastewater	70,377	76,451	76,451	81,558	9.70%
Gas	55,413	51,263	51,263	91,708	10.91%
Solid Waste	233,044	252,656	252,656	252,394	30.02%
Expo Center	6,379	12,459	12,459	5,501	0.65%
Data Processing	-	2,340	2,340	1,789	0.21%
Facilities	8,785	4,711	4,711	5,543	0.66%
Total Citywide Charges	\$ 808,932	\$ 857,121	\$ 857,121	\$ 840,784	100.00%

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

Information and Media Services

Fund 530

WHO

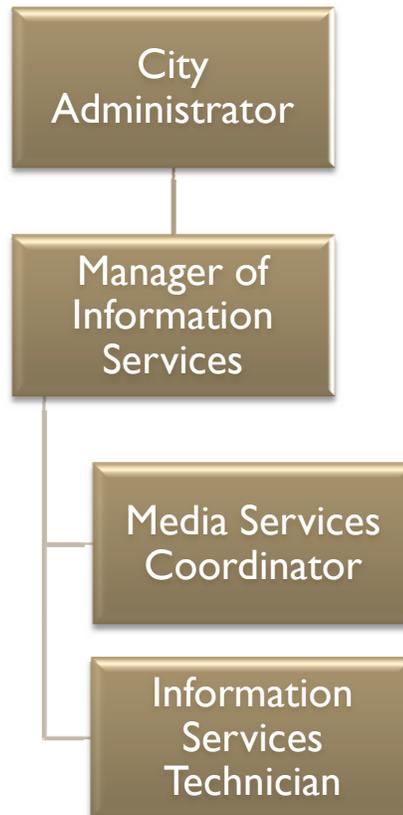
The Information Services Division is responsible for the design, procurement, implementation, and support of the city's information technology infrastructure and end user computing environment. Through cost effective, centralized management of all I.T resources, the Information Services Division coordinates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

PURPOSE

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

STRATEGIC PRIORITIES

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



2014 Highlights

- Procurement and installation of PD Investigations video server.
- Implementation of PD Crime Reporting and Tip Submission system.
- AutoCAD/Engineering workstation replacement.
- RTA Fleet Management Upgrade and conversion to SQL.
- Conversion of city website to new platform.
- Implementation of a new primary file/print and intranet servers for City Hall.
- Sound system and AV upgrades at Aquatic Center.
- Implementation of security standards required by WCIA cyber security audit.

2015 Key Projects

- Replacement of PD Netmotion/LENX server.
- Firewall and Antivirus upgrades and replacement.
- Procurement and installation of replacement Finance copier.
- Procurement and installation of card entry system.
- Replacement of the PD voice logging system.
- Implementation of new video arraignment/conferencing system.

Information Services Fund 530	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 99,164	\$ (643)	\$ (643)	\$ 9,394	\$ 10,037	-1561%
Interfund Services <i>(Detail Below)</i>	216,478	429,972	429,972	563,191	133,219	31%
Comcast Franchise Fees	-	-	-	25,000	25,000	NA
Interest & Other	4,128	3,050	13,886	3,000	(50)	0%
Intergovernmental	52,897	58,337	26,000	26,520	(31,817)	-55%
Total Revenues	273,503	491,359	469,858	617,711	126,352	26%
Project Revenues	28,800	118,000	17,887	111,000	(7,000)	-6%
Total Resources	<u>\$ 401,467</u>	<u>\$ 608,716</u>	<u>\$ 487,102</u>	<u>\$ 738,105</u>	<u>129,389</u>	21%
Expenditures						
Salaries	110,567	128,020	121,361	145,754	17,734	14%
Personnel Benefits	44,465	66,534	46,405	75,964	9,430	14%
Supplies	24,857	69,131	71,231	83,400	14,269	21%
Services/Charges	197,067	226,815	234,790	259,939	33,124	15%
Operating Expenditures	376,957	490,500	473,787	565,057	74,557	15%
Capital Outlay	25,153	118,000	3,921	120,700	2,700	2%
Total Expenditures	<u>\$ 402,110</u>	<u>\$ 608,500</u>	<u>\$ 477,708</u>	<u>\$ 685,757</u>	<u>\$ 77,257</u>	13%
Available			(80,298)			Reserve
Restricted Comcast Reserves	-	-	13,886	16,886	-	
Designated for O&M @ 16%	60,313	-	75,806	35,462	90,409	
Ending Fund Balance	<u>\$ (643)</u>	<u>\$ 216</u>	<u>\$ 9,394</u>	<u>\$ 52,348</u>	<u>\$ 90,409</u>	

Projects/Capital Revenue & Expenditure Detail

Revenues						
Transfer In - Seized Assets	-	7,000	7,000		(7,000)	-100%
Transfer in - REET	-	84,000	-	84,000	-	0%
Transfer in - General Fund	28,800	27,000	10,000	27,000	-	0%
	-	-	-	-	-	
Total Revenues	<u>-</u>	<u>118,000</u>	<u>17,000</u>	<u>111,000</u>	<u>(7,000)</u>	-6%
Expenditures						
Finance Copier	-	-	-	9,700	9,700	NA
PD Video Server	-	7,000	7,000	-	(7,000)	-100%
Card Entry Tier 1 & 2	-	84,000	-	84,000	-	0%
PD Voice Logger	-	27,000	-	27,000	-	0%
Total Expenditures	<u>-</u>	<u>118,000</u>	<u>7,000</u>	<u>120,700</u>	<u>2,700</u>	2%
Project Net	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>(9,700)</u>	<u>(9,700)</u>	NA

Staffing in FTE's	2.00	2.50	2.50	2.50
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Operating Fund Charges*	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	Ending Reserves as %
Municipal Court	6,918	13,002	13,002	22,248	3.95%
Administration	13,342	25,651	25,651	17,992	3.19%
Finance	12,491	23,060	23,060	29,401	5.22%
Police	51,831	124,961	124,961	182,557	32.41%
Community Development	9,872	18,316	18,316	24,208	4.30%
Parks	7,422	13,324	13,324	15,490	2.75%
Civil Service	2,477	5,004	5,004	6,107	1.08%
Street	7,693	14,010	14,010	18,189	3.23%
Arts	3,233	6,776	6,776	8,812	1.56%
Pool	8,585	15,460	15,460	17,647	3.13%
Youth Center/Senior Center	9,846	15,023	15,023	18,212	3.23%
Water	9,961	15,738	15,738	22,145	3.93%
Wastewater	21,406	38,109	38,109	45,398	8.06%
Natural Gas	16,999	35,040	35,040	49,481	8.79%
Solid Waste	6,062	10,993	10,993	13,457	2.39%
Expo Center	3,782	9,784	9,784	15,759	2.80%
Equipment Rental	4,477	11,417	11,417	23,409	4.16%
Fire (Billed Separately)	20,081	34,305	34,305	32,677	5.80%
Total Citywide Charges	<u>\$ 216,478</u>	<u>\$ 429,972</u>	<u>\$ 429,972</u>	<u>\$ 563,189</u>	<u>100.0%</u>

* Charges based on technology usage

Facilities Maintenance Fund 535

WHO

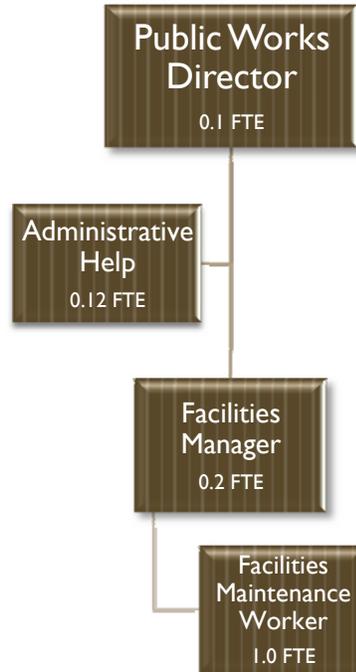
The Public Works Department is responsible for janitorial and building maintenance services of certain city buildings. A Facilities Maintenance Worker provides this service while janitorial services are provided under contract by a private vendor. Administrative help documents the property value for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

PURPOSE

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

STRATEGIC PRIORITIES

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



2014 Highlights

- ✓ The City Hall parking lot was resealed and restriped.
- ✓ Old city shops building is being utilized by several divisions for miscellaneous projects and storage of supplies.
- ✓ Replaced HVAC equipment at the Police and Youth Center Buildings.

2015 Key Projects

- Replace roofs of Stevenson-Yerxa Building and the Chamber / Arts Building.
- Install keycard entry locks at strategic locations within City Hall and Police Station for security (DP Fund)

Changes/Notes

- An increase in the general fund subsidy is necessary to maintain fund balance.
- Advertised for and executed a new janitorial service contract.

Facilities Fund 535	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 338,501	\$ 426,204	\$ 426,204	\$ 384,757	\$ (41,447)	-10%
Interfund Services <i>(Detail Below)</i>	596,421	536,572	538,951	542,068	5,496	1%
Interest & Other	1,384	1,000	1,000	3,500	2,500	250%
Total Revenues	597,805	537,572	539,951	545,568	7,996	1%
Project Revenues	-	85,000	25,000	316,000	231,000	272%
Total Resources	\$ 936,306	\$ 1,048,776	\$ 966,155	\$ 1,246,325	\$ 197,549	19%
Expenditures						
Salaries	72,786	75,600	74,930	75,680	80	0%
Personnel Benefits	28,810	34,749	31,178	32,308	(2,441)	-7%
Supplies	25,038	25,300	26,650	26,650	1,350	5%
Insurance Services	290,701	319,979	319,979	336,000	16,021	5%
Services/Charges*	78,730	93,300	92,450	92,450	(850)	-1%
Intgov't Services & Taxes	5,251	7,000	6,500	6,500	(500)	-7%
Interfund Services	8,785	4,711	4,711	5,543	832	18%
Operating Expenditures	510,102	560,639	556,398	575,131	14,492	3%
Projects & Capital Outlay*	-	85,000	25,000	316,000	231,000	272%
Total Expenditures	\$ 510,102	\$ 645,639	\$ 581,398	\$ 891,131	\$ 245,492	38%
Reserve Goal						
Available	44,588	2,377	(19,267)	(51,827)	5,751	
Designated for O&M @ 16%	81,616	85,760	89,024	92,021	92,021	
Designated for Risk Management	300,000	315,000	315,000	315,000	315,000	
Ending Fund Balance	\$ 426,204	\$ 403,137	\$ 384,757	\$ 355,194	\$ 412,772	

Staffing in FTE's	1.42	1.42	1.42	1.29
Projects/Capital Revenue & Expenditure Detail				

Revenues						
Transfer in - Property Management Fund	-	85,000	25,000	316,000	231,000	272%
Total Revenues	-	85,000	25,000	316,000	231,000	272%
Expenditures						
Police & Youth HVAC Systems	-	25,000	25,000	-	(25,000)	-100%
Stevenson Xerxa Roof	-	60,000	-	160,000	100,000	167%
PD Lobby Ventillation	-	-	-	6,000	6,000	NA
Arts Alive/Chamber Roof	-	-	-	150,000	150,000	NA
Total Expenditures	-	85,000	25,000	316,000	231,000	272%
Project Net	-	-	-	-	-	

2015 Facilities Charge Detail

Operating Fund Charges*	Actuals 2013	Budget 2014	Yr End Est 2014	Budget 2015	Percentage Op Expd**
Municipal Court	\$ 14,380	\$ 13,195	\$ 12,468	\$ 12,976	2.4%
Administration	24,454	19,476	32,052	25,021	4.6%
Finance	45,755	41,984	39,669	40,670	7.5%
Police	139,724	124,870	121,509	121,779	22.5%
Community Development	21,020	19,958	18,145	20,480	3.8%
Parks	17,542	17,334	15,952	14,146	2.6%
Arts	1,314	1,204	1,152	1,735	0.3%
Youth Center/Senior Center	80,046	72,574	70,271	73,867	13.6%
Property Management	614	595	592	404	0.1%
Street	16,893	15,550	14,774	14,400	2.7%
Pool	9,018	8,350	8,269	8,706	1.6%
Water	54,739	49,446	49,386	38,072	7.0%
Wastewater	73,910	68,412	68,059	92,103	17.0%
Natural Gas	32,814	27,310	28,198	23,311	4.3%
Solid Waste	23,343	20,833	20,679	19,863	3.7%
Expo Center	36,798	35,481	35,276	34,535	6.4%
Total Citywide Charges	\$ 592,364	\$ 536,572	\$ 536,451	\$ 542,068	100.0%

* Charges based on data from insurance documents

** Measures the burden on operating funds and departments

NOTE 9 - LONG-TERM LIABILITIES**General obligation bonds**

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

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

General Obligation Bonds Currently Outstanding & Debt Service to Maturity

Name of issuance	Purpose	Issue date	Maturity date	Interest rates	Debt outstanding
2003 LTGO Cole St	Governmental activities	05/22/03	06/01/18	3.60%	\$ 272,284
2005 LTGO Gas	Business-type	08/01/05	08/01/15	3.50%	345,000
Total general obligation bonds					\$ 617,284

Year ending December 31	Governmental activities			Year ending December	Business-Type activities		
	Principal	Interest	Total requirements		Principal	Interest	Total requirements
2014	56,770	9,039	65,809	2014	170,000	12,075	182,075
2015	58,842	6,968	65,809	2015	175,000	6,125	182,075
2016	60,989	4,821	65,810	Total	<u>\$ 345,000</u>	<u>\$ 18,200</u>	<u>\$ 364,150</u>
2017	63,214	2,595	65,810				
2018	32,468	436	32,904				
Total	<u>\$ 272,283</u>	<u>\$ 23,858</u>	<u>\$ 296,142</u>				

Notes payable

No outstanding notes payable are due as of 12/31/2013.

Government loans

In 2008 the City drew loan funds for public work trust fund construction loan agreements with the State Department of Community Development and drinking water loans through the Environmental Protection Agency. Loans for governmental activity purposes are financed through the street fund and loans for business-type activity purposes are financed through the water and wastewater funds.

The wastewater fund also has contractual debt owed to the Washington State Department of Ecology. The original amount of the loan was for \$326,663 for effluent disinfection.

Name of issuance	Purpose	Issue date	Maturity date	Interest rates	Debt outstanding
Railroad St PWTF loan	Governmental activities	10/20/95	10/20/14	1.00%	\$ 4,602
Roosevelt Ave PWTF loan	Governmental activities	11/11/96	07/01/16	1.00%	92,342
Water - Waterline Replace PWTF loan	Business-type activities	04/22/98	07/01/18	1.00%	1,883,938
Water - Y Bar S Acquisition	Business-type activities	10/01/09	10/01/29	1.50%	579,928
Sewer - Expansion PWTF loan	Business-type activities	09/15/03	09/15/23	0.50%	16,035,124
Total other general obligation debt					\$ 18,595,934

Year ending December 31	Governmental activities			Business-type activities		
	Principal	Interest	Total requirements	Principal	Interest	Total requirements
2014	35,381	969	36,350	1,820,548	102,228	1,922,776
2015	30,782	616	31,397	1,820,548	96,338	1,916,885
2016	30,782	308	31,089	1,820,548	84,969	1,905,517
2017				1,820,548	73,591	1,894,139
2018				1,820,548	62,218	1,882,766
2019-2023				7,218,803	178,171	7,396,974
2024-2028				2,177,232	25,838	2,203,070
Total	\$ 96,944	\$ 1,892	\$ 98,836	\$ 18,498,774	\$ 623,353	\$ 19,122,128

Special assessment bonds

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

Special assessment bonds currently outstanding

Name of issuance	Purpose	Issue date	Maturity date	Interest rates	Debt outstanding
LID 201 Cole Street	Governmental activities	09/08/04	04/12/16	2.85%	\$ 9,027
LID 101 Warner Avenue	Governmental activities	02/01/06	02/01/18	4.20%	\$ 72,249
Total special assessment debt					\$ 81,276

Special assessment bonds are serial bonds but are called “yearly based on assessments received.” As of December 31, 2012 the City has called bonds ahead of the estimated schedule of redemption. The YBARS LID is a combination of a Drinking Water State Revolving Loan and an interfund investment. Annual Debt:

Year ending December 31	Governmental activities		
	Principal	Interest	Total requirements
2014	28,711	1,730	30,441
2015	28,711	1,500	30,211
2016	23,855	713	24,568
Total	\$ 81,277	\$ 3,943	\$ 85,220

Capital Lease

The City has entered into a lease agreement for financing several pieces of golf course grounds maintenance equipment. The lease agreement qualifies as a capital lease for accounting purposes, therefore, has been recorded at present value of its future lease payments as of the inception date.

<u>Asset</u>	<u>Governmental activities</u>	<u>Governmental activities</u>			
		<u>Year ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total requirements</u>
Golf Course Equipment	288,700	2014	65,003	1,940	66,943
Less Accumulated Depreciation	127,425	2015	5,557	22	5,579
Total	171,275	Total	\$ 70,560	\$ 1,962	\$ 72,522

Revenue bonds

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

Revenue bonds currently outstanding

<u>Name of issuance</u>	<u>Purpose</u>	<u>Issue date</u>	<u>Maturity date</u>	<u>Interest rates</u>	<u>Debt outstanding</u>
2005 Water/Sewer Refund	Business-type activities	06/30/05	09/01/17	2.60%-4.00%	2,755,000
2011 Water/Sewer Bonds	Business-type activities	02/01/11	09/01/30	2.00%-4.50%	5,240,000
Total revenue bonds outstanding					\$ 7,995,000

<u>Year ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total requirements</u>
2014	870,000	348,975	1,218,975
2015	905,000	316,375	1,221,375
2016	935,000	225,275	1,160,275
2017	975,000	247,425	1,222,425
2018	255,000	208,425	463,425
2019-2023	905,000	873,900	1,778,900
2024-2028	2,150,000	572,500	2,722,500
2029-2030	1,000,000	100,000	1,100,000
Total	\$ 7,995,000	\$ 2,892,875	\$ 10,887,875

To service revenue debt, \$1,109,186 is available in the Revenue Bond Reserve Fund as of December 31, 2013.

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

Summary of Long-Term Liabilities for the year ending December 31, 2013

Debt type	Beginning balance	Additions	Reductions	Ending balance	Due within one year
Governmental activities					
Bonds payable:					
General obligation bonds	\$ 327,056	\$ -	\$ 54,772	\$ 272,284	\$ 56,770
Special assessment bonds	114,311	-	33,034	81,277	28,711
Total bonds payable	441,367	-	87,806	353,561	85,481
Capital Lease	132,566	-	62,007	70,559	65,003
Government loans	132,325	-	35,381	96,944	35,381
Compensated absences	863,226	5,695	128,875	740,046	244,215
Governmental activities long-term liabilities	<u>1,569,484</u>	<u>5,695</u>	<u>314,069</u>	<u>1,261,110</u>	<u>430,080</u>
Business-type activities					
Bonds payable:					
Revenue bonds	8,840,000	-	845,000	7,995,000	870,000
Less deferred amounts for issuance discounts:	37,862	33,191	18,405	52,648	-
GO Bonds	510,000	-	165,000	345,000	170,000
Total bonds payable	<u>9,387,862</u>	<u>33,191</u>	<u>1,028,405</u>	<u>8,392,648</u>	<u>1,040,000</u>
Government loans	20,319,758	-	1,820,335	18,499,423	1,820,335
Compensated absences	268,858	19,872	-	288,730	95,281
Total business-type activities long-term liabilities	<u>\$ 29,976,478</u>	<u>\$ 53,063</u>	<u>\$ 2,848,740</u>	<u>\$ 27,180,801</u>	<u>\$ 2,955,616</u>

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities are included as part of the above totals for governmental activities. At year end \$52,860 of internal service fund compensated absences are included in the above amounts.

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

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

2015 CAPITAL OUTLAY

Description	Amount
General Fund - PD Voice Logger	27,000
Street - ADA Assessment	30,000
Street - SR 410 Channelization	1,728,954
TBD - Semanski Street Overlay	600,419
Pool - Bulkhead Retrofit	55,000
Pool - Underwater Lights	20,000
Pool - Tile & Filters	8,000
Water Utility - City Reservoir	2,820,336
Water Utility - System Improvements	1,720,000
Water Utility - Equipment	18,000
Wastewater Utility - Sewer Plan Update	80,000
Natural Gas Utility - Improvements	75,000
Natural Gas Utility - AMR System	100,000
Natural Gas Utility - Equipment	134,500
ER&R - Police Vehicles	68,000
Data Processing - Card Entry System	84,000
Data Processing - Finance Copier	9,700
Facilities - Stevenson Xerxa Roof	160,000
Facilities - PD Lobby Air Quality	6,000
Facilities - Arts Alive/Chamber Roof	150,000
Total	\$ 7,894,909

Agency Funding History and Requests for 2015

	2011 Funded	2012 Funded	2013 Funded	2014 Funded	2015 Agency Requests	2015 Recommendation	2015 Budget
Community Development							
Visitor Center	-	10,750	10,000	10,000	Direct	-	10,000
Greenriver CC	-	4,000	4,000	10,000	Direct	-	-
Human Services							
Auburn Youth Services*	15,000	25,000	35,000	50,000	70,000	50,000	45,000
KCSARC	1,000	1,000	1,000	2,000	3,000	2,000	-
Plateau Outreach	15,000	15,000	25,000	25,000	28,500	26,000	-
YWCA	1,000	1,000	1,000	3,000	-	-	-
WIC							5,000
Enumclaw Historical Society	-	-	-	-	3,000	1,500	-
Neighbors Feeding Neighbors				5,000	5,000	6,000	-
Total Funding	\$32,000	\$56,750	\$76,000	\$105,000	\$109,500	\$85,500	\$60,000

Rental Subsidies 2015

	Chamber of Commerce	Arts Alive!
Market Value	9,000.00	12,000.00
City Subsidy	<u>(6,000.00)</u>	<u>(7,500.00)</u>
Rent Due	3,000.00	4,500.00
FMV Leasehold Tax (12.84%)	\$ 1,155.60	\$ 1,540.80

PROPOSED for 2015 Budget

Updated 12/2/2014 JB

Department/Fund - FTE Count	Court 020	Admin 031	Finance 040	Police 060	CD/ Plan 072	Blding 073	Parks/Rec 082 083	Civil Service 093	Streets 110	TBD 112	Cultural Prgms 084	Pool 170	Senior Center 085	Golf 190	Water 410	Sewer 420	Gas 430	Solid Waste 440	Expo Center 490	Equip Rental 520	IT 530	Facilities 535	Total	
Court - 2.2																								
Court Administrator	1.00																							1.00
Court Clerk II	1.00																							1.00
Bailiff	0.20																							0.20
Administration - 2.00																								
City Administrator		1.00																						1.00
City Clerk		1.00																						1.00
Department Secretary (Vacant)																								-
Finance 7.0																								
Finance Director			1.00																					1.00
HR Analyst			1.00																					1.00
Accounting Tech III/Payroll			1.00																					1.00
Accounting Technician IV			1.00																					1.00
Accounting Technician II			2.00																					2.00
Administrative Clerk II			1.00																					1.00
Information Services 2.5																								
Manager of Information Services																								1.00
IT Tech																								1.00
Media Services Coordinator																								0.50
Civil Service .10																								
ECSC Secy & Examiner								0.10																0.10
Police - 32.0																								
Chief				1.00																				1.00
Admin Secretary				1.00																				1.00
Police Captain				1.00																				1.00
Sergeant				4.00																				4.00
Officers				10.00																				10.00
Detective				2.00																				2.00
Jail Sergeant				1.00																				1.00
Corrections Officer/Jailer				5.00																				5.00
Communications Supervisor				1.00																				1.00
Comm Officer/Dispatcher				5.00																				5.00
Records Specialist				1.00																				1.00

Department/Fund - FTE Count	Court 020	Admin 031	Finance 040	Police 060	CD/ Plan 072	Blding 073	Parks/Rec 082 083	Civil Service 093	Streets 110	TBD 112	Cultural Prgms 084	Pool 170	Senior Center 085	Golf 190	Water 410	Sewer 420	Gas 430	Solid Waste 440	Expo Center 490	Equip Rental 520	IT 530	Facilities 535	Total	
Community Development - 4.4																								
Community Development Director					0.80	0.10	0.05					0.05												1.00
Building Official						1.00																		1.00
City Planner					0.80	0.20																		1.00
Assistant Planner (Vacant)																								-
Department Secretary					0.30	0.70																		1.00
Department Secretary					0.50		0.25		0.05						0.08	0.08	0.04							1.00
Parks 2.42																								
Parks & Rec Director (Vacant)																								-
Parks & Recreation Supervisor							1.00																	1.00
Parks Dept Secretary (Vacant)																								-
Parks Mtnce Lead								0.90				0.10												1.00
Golf																								-
																								-
Expo 2.6																								
Manager (Vacant)																								-
Expo Admin Assistant																								0.60
Expo Center Mtnce Lead																								1.00
Expo Event Worker																								0.50
Expo Event Worker																								0.50
Pool 1.31																								
Aquatics Coordinator												1.00												1.00
Arts Commission - .34																								
Arts Coordinator											0.34													0.34
Senior Center - 2.62																								
Senior Center Director													1.00											1.00
Recreation Program Asst													0.75											0.75
Van Driver													0.47											0.47
Office Assistant													0.40											0.40
PW Admin/Engineers -																								
Public Works Director							0.02		0.10			0.01			0.20	0.20	0.20	0.10			0.10		0.07	1.00
Civil Engineer III/Stormwater																1.00								1.00
Civil Engineer I/Transportation									0.80	0.20														1.00
Senior Engineer Tech									0.10						0.30	0.30	0.30							1.00
Assistant Public Works Director															0.80		0.20							1.00
Administrative Assistant									0.05						0.25	0.05	0.25	0.05			0.25		0.10	1.00

Department/Fund - FTE Count	Court 020	Admin 031	Finance 040	Police 060	CD/ Plan 072	Blding 073	Parks/Rec 082 083	Civil Service 093	Streets 110	TBD 112	Cultural Prgrms 084	Pool 170	Senior Center 085	Golf 190	Water 410	Sewer 420	Gas 430	Solid Waste 440	Expo Center 490	Equip Rental 520	IT 530	Facilities 535	Total	
Shops Operation -																								
Operations Manager							0.20		0.20			0.05				0.15		0.20				0.20	1.00	
Department Secretary									0.02						0.10	0.050	0.330	0.330		0.150		0.02	1.00	
Street Fund - 3.82																								
Street Lead									1.00														1.00	
Water Utility - 8.03																								
Water Worker-Lead															1.00								1.00	
Water Worker															3.00								3.00	
Meter Reader															2.00								2.00	
Wastewater Utility - 6.93																								
Supervisor																1.00							1.00	
Line Maintenance Lead									0.50							0.50							1.00	
Line Maintenance Worker									0.50							0.50							1.00	
Wastewater Operator																2.00							2.00	
Wastewater Lead																1.00							1.00	
Natural Gas Utility - 7.22																								
Gas Utility Manager															0.20		0.80						1.00	
Gas Supervisor																	1.00						1.00	
Gas Tech PC																	1.00						1.00	
Gas Tech Corr																	1.00						1.00	
Gas Tech Weld																	1.00						1.00	
Gas Worker																	1.00						1.00	
Solid Waste Utility - 5.08																								
Solid Waste Worker																							4.00	
Rover									0.30						0.10	0.10	0.10	0.40					1.00	
Equipment Rental - 2.5																								
Mechanic Supervisor																						1.00	1.00	
Mechanic																						1.00	1.00	
Facilities Fund - 1.29																								
Facilities Maintenance Worker												0.10											0.90	1.00
TOTALS	2.20	2.00	7.00	32.00	2.400	2.00	1.30	1.12	0.10	3.620	0.200	0.34	1.31	2.62	-	8.030	6.930	7.220	5.080	2.60	2.500	2.50	1.29	94.36

Miscellaneous Statistical Data

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

Type of Government

Mayor - Council

Organization Structure

Legislative

1 Mayor

7 Council members

Executive

1 Administrator

Administrative

4 Department Directors

Corporate Information

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

Location and Area

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

Population, Registered Voters and Employment Within City Limits

Population of 11,100 of which 6,653 are registered voters. Approximately 5,377 people are employed in Enumclaw.

Employee Representation

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

Recreational Facilities (City-Owned)

15 Developed and semi-developed parks covering 50.6 acres

3 Undeveloped parks and natural areas covering 64 acres

12 Ball fields

4 Tennis courts

1 Recreation/Senior Center

1 Youth Center

1 Concession/Restroom Building at Boise Creek Park

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

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

Other City-Owned Facilities

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

Public Education (as of September, 2013)

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

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

Local Taxes on Business

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

Miscellaneous Statistical Data

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

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

Average Number of Water Customers by Category

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Residential	4,752	4,772	4,699	4,688	4,672
Multi-Family	222	220	221	220	219
Commercial	382	379	363	357	362
School	20	19	18	19	18
City	41	39	41	39	37
Agriculture	<u>87</u>	<u>93</u>	<u>94</u>	<u>99</u>	<u>105</u>
Total	5,498	5,518	5,436	5,422	5,413

Top Ten Water Customers (as of 12/31/2013)

<u>Name</u>	<u>2013 usage (CCF)</u>	<u>2013 Revenue</u>
Crystalaire Mobile Park	15,736	\$30,530
Mountain Meadows LLC	13,662	\$26,231
Cal-Am Properties	10,688	\$20,521
Misty Mt Mobile Home Park	8,739	\$25,168
Agriculture/Dairy (1)	6,076	\$13,185
Agriculture/Dairy (1)	5,058	\$10,976
St Elizabeth Hospital	4,619	\$15,877
Agriculture/Dairy (1)	4,016	\$ 8,715
VIP Property Management LLC	3,756	\$10,817
Agriculture/Dairy (1)	3,225	\$ 4,676

(1) Accounts show as Agriculture/Dairy are each representative of a distinct property owner.

Average Number of Sewer Customers by Category

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Residential	3,012	3,053	3,087	3,077	3,080
Commercial	306	299	296	294	301
School	15	15	15	16	16
City	<u>12</u>	<u>14</u>	<u>15</u>	<u>13</u>	<u>12</u>
Total	3,345	3,381	3,413	3,400	3,409

Top Ten Sewer Customers (as of 12/31/2013)

<u>Name</u>	<u>2013 Revenue</u>
Mountain Meadows LLC	\$112,574
Cal-Am Properties	\$74,225
Crystalaire Mobile Park	\$58,714
St Elizabeth Hospital	\$36,629
High Point Village	\$21,760
Safeway Store #494	\$20,602
Rainier View Apts	\$17,779
Car Wash Enterprises	\$17,605
Expressions at Enumclaw	\$17,208
Lee Restaurant	\$17,057

Miscellaneous Statistical Data

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

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

Police:	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Offenses:									
Aggravated Assault	0	0	1	0	5	1	3	2	1
Arson	7	15	13	3	2	1	2	4	3
Auto Theft	80	60	39	27	12	42	20	24	32
Burglary	72	51	44	40	42	46	55	48	49
Homicide	0	0	0	0	0	0	1	0	0
Rape	4	4	2	2	3	2	3	3	2
Robbery	3	0	2	1	1	2	2	0	2
Theft	254	241	231	220	219	219	200	220	262
Judicial System Filings:									
Infractions/Parking	538	853	1405	1180	1190	2709	2889	1533	1278
Citations	387	468	601	723	724	879	747	548	509

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

Building Related Permits and Values (In Million \$)

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

Taxable Retail Sales (In Millions \$)

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Retail Sales:	203.2	214.5	222.2	239.4	240.5	218.0	233.2	207.4	207.3	227.7
 Real Estate Transactions:										
Transactions:	361	516	415	422	176	321	333	142	149	189
Sales Volume:	72.1	87.8	74.5	75.7	47.3	62.9	67.7	24.0	26.0	34.8

Assessed Valuation:

Total 2014 Assessed Valuation (AV)\$969,470,464

GLOSSARY OF BUDGET TERMS

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

<i>Accrual Basis</i>	The accrual basis of accounting is used in proprietary (enterprise and internal service) and non-expendable trust funds. Under it, transactions are recognized when incurred. "When" cash is received or disbursed is not a determining factor.
<i>Annual Operating</i>	Funds which have their budgeted appropriations lapse at the end of the <i>Budgeted Funds</i> fiscal year.
<i>Appropriation</i>	An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period, though multi-year appropriations can be established for capital project and other special purpose funds. Multi-year appropriation authority remains in effect until the amount appropriated has been totally expended or until the fund, program, or project is closed because its assigned purposed has been changed or accomplished.
<i>Assessed Valuation</i>	The estimated value placed upon real and personal property by the King County Assessor as the basis for levying property taxes.
<i>B.A.R.S.</i>	The State of Washington prescribed <u>Budgeting, Accounting, Reporting System</u> Manual for which compliance is required for all governmental entities in the State of Washington.
<i>Benefits</i>	Employer contributions paid by the City as part of the conditions of employment. Examples include health/dental insurance, state public employees retirement system, city retirement system, and employment security.
<i>Bond (Debt)</i>	A written promise to pay (debt) a specified sum of money (called principal <i>Instrument</i> or face value) at a specified future date (called the maturity date) along with periodic

interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Budget A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

Budget Amendment A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at the fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120). The City Administrator is authorized to make budget amendments between organizations of the same fund, as long as there is no change in the total budget for that fund.

Budget Calendar The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

Capital Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A fixed asset is a tangible object of a long-term character which will continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. A capital asset must exceed \$1,000 in cost and have an expected useful life expectancy of 12 months. For purposes of this definition, a "fixed asset" includes a group of items purchased together that will be used "for a single purpose" and which could not be used effectively by themselves.

Capital Facilities A capital facilities plan includes an inventory of existing facilities, a forecast *Plan of* future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues and time schedules for each capital improvement project. In compliance with the Growth Management Act legislation within the State of Washington, the City is preparing such a plan.

<i>Capital Improvement Program</i>	A plan for capital expenditures to be incurred each year over a period of five or more future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.
<i>Certificates of Participation</i>	A certificate of participation represents a divided share of a lease that is assigned or marketed to investors. These debt instruments typically represent general obligation debt but can also be issued by enterprises.
<i>Contingency</i>	A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.
<i>Debt Service</i>	Payment of interest and repayment of principal to holders of the City's debt instruments.
<i>Department</i>	An organizational unit usually within a fund, though in a broader sense, a department can encompass more than one fund. Departments can be further segregated into Divisions.
<i>Depreciation</i>	(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charges as an expense during a particular period.
<i>Expenditures/ Expenses</i>	Where accounts are kept on the modified accrual bases (expenditures) or accrual basis (expenses) of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.
<i>Fund</i>	n independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. See the fund divider pages for specific fund category definitions.

<i>Fund Balance</i>	The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. An undesignated fund balance reflects historical receipts less historical expenditures in non-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 are pledged for payment.
<i>Growth Management Act</i>	Legislation enacted in 1990 by the State Legislature requiring that all jurisdictions in the larger counties adopt new comprehensive plans by the end of 1993. This was enacted due to the enormous growth experienced in the State and the lack of uniform guidance for related development. This Act further specified that all plans conform to a broad set of guidelines set out by the State and that they be compatible with the guidelines of both the parent county and neighboring jurisdictions. Eight specific elements, including concurrency, are required to be included in every comprehensive plan. Concurrency requires that infrastructure be available at the same time as new development.
<i>Interfund Services</i>	Payments for services rendered made by one City department or fund to another. Internal Service Fund billings are included in this category.
<i>Interfund Transfers</i>	Contributions from one city fund to another in support of activities of the receiving fund. Equity transfers to internal service funds in support of "first time" asset acquisitions are included.
<i>Intergovernmental Services</i>	Services purchased from other governmental agencies, and normally includes types of services that only government agencies provide.
<i>Modified Accrual Basis</i>	The modified accrual bases of accounting is used in governmental funds (general, special revenue, debt service, and capital project funds), and in expendable trust and agency funds. Under it, revenues and other financial resources increments are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when they

are incurred (bring forth a liability). The City budgets all funds on the modified accrual basis.

<i>Multi-Year Budgeted Fund</i>	A fund that is not part of an annual operating budget since it is budgeted on a multi-year or project oriented basis. The appropriation authority for these funds remains in effect until totally expended or the project has been changed or completed.
<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, fees, user charges, 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.

*Services and
Charges*

Services acquired from and fees/payments made to vendors. These include printing, publications, auditing, police protection, street maintenance, public health programs, office rent, telecommunications, and social welfare programs.

Supplies

Items used to deliver services, such as office supplies, short-lived minor equipment with no material value, periodicals and books and generic computer software.

User Fees

The payment of a fee for direct receipt of a public service by the person benefitting from the service.