

CITY OF ENUMCLAW
2019
ADOPTED BUDGET

Prepared by the Finance Department

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To the citizens of Enumclaw and Enumclaw City Council Members,

The City of Enumclaw's budget process began on July 1st and with its publication on October 1st is not the end but the beginning of decisions that will affect our city and local government. As a community we are in constant change from where we were yesterday. The budget that is being submitted, reflects that evolution. There are some increases and some decreases in 2019, but as the city has experienced growth in 2018 it was essential that its dollars were properly reflected into areas to assist in servicing that growth.

The State of Washington, which mandated the Growth Management Act, propelled the city and city council to plan for our growth, in both population and jobs within our current boundaries. Over the last three years Enumclaw has experienced this planned growth. With a balance, local government needs to carry out strategies to provide services that are efficient and applicable to our community as a whole.

In having to moderate our approach to what is a core service which local government and taxpayer money should provide, certain decisions and reallocation of funds needed to be implemented. Our community has a deep history of non-profits and volunteerism. It is hoped that groups will step forward to continue that wealth of volunteering when the city steps aside.

In strengthening our capital reserves, especially when the economics of our city is strong, is not unlike the squirrel storing food for the winter. We know that now is the time to provide for the unknown events ahead, an economic slowdown, that at some point will occur. When the economics do turn and a strong reserve, it can put the city into a position of making decisions without panic as there will be that financial cushion local government can rely on to function, while determining the severity of the economy and which future approach might be needed regarding the city budget.

This reserve account needs to be maintained at the proposed levels allowing for the unpredictable economic future. Squirreling away needed funds now will hopefully prevent drastic action later.

In 2018 the city has seen the implementation of the Stormwater Utility. Revenue to operate this utility and fulfill its environmental requirements was supported by the general fund in prior years. Careful consideration on utilizing these funds need to be measured. With sizeable capital projects facing the city in the near future, such as the pool, Expo buildings owned by the city, the old Public Works shops building and City Hall, these projects need to be carefully planned. Deferred maintenance in many of these areas cannot go without plans to repair for continued use for what hopefully will be used for decades to come.

As many dog owners know the new dog park opened in September of 2018 with barking reviews. A few additional items will be added in the near future. Keep your nose into the wind when this will be occurring.

Specific items in the budget to highlight;

- Adding a Rover in Public Works to assist in multiple services with our growing city.
- Senior Center office assistant staff hours increasing from .40 FTE to .50 FTE.
- Custodian from PT to FT. Allow for city facilities to have detailed cleaning.
- A 10% decrease in sewer rates resulting in the average monthly bill per home decreasing \$8– 12.
- No increases for water or natural gas utility rates
- Solid waste rates to increase due to disposal fees increases by King County and Waste Management. Some residents could see a decrease of \$3 or an increase of up to \$9. All depending on the cart size used for garbage and recycle.
- Increase in funding for some non-profits.
- Add Parks Maintenance worker.
- Solid waste position change to a lead position that will assist the Public Works Operations Manager in their departmental duties.

The budget for 2019 is responsible and efficient with consideration for current growth in providing core services to our community. Below are some items the city should accomplish in 2019.

- The city should continue to experience growth in development within current boundaries which would be reflected in city revenue from new homes, both in impact fees and sewer/water hook ups.
- Plans to continue to upgrade existing parks with new equipment for our kids and families.
- Discussions continuing for development of city owned property which is to include a pavilion. Interested parties and the city have had some initial meetings with more to follow.
- Additional street repairs and maintenance will continue in various areas of our city. Analysis by city engineers provided the critical data of streets needing repair. Street locations can be found on the Public Works Facebook page.

In closing I wish to thank all city employees for their hard work and dedication to the city. They all make this city function daily. Also, every citizen that has and continues to volunteer on commissions and boards. Without you stepping up to assist your local government we would not be able to proceed in many decisions.

In 2019 I hope we move together towards the same goal, providing the citizens of Enumclaw with the highest level of core services with efficient spending.

Best wishes,
Mayor Jan Molinaro



2019 BUDGET OVERVIEW

Budget Context

The 2019 Budget funds core (basic) services at current levels in most departments, provides an increase in resources to the Parks and Public Works Departments. The General Fund is in a very solid position with reserves exceeding 20%. It should be noted that the operating budget is not structurally balanced (on paper) and relies on spending some reserves. Over the past several years General Fund departments, primarily Police, have experienced prolonged personnel vacancies which has resulted in lower than anticipated expenditures. For example, the original General Fund operating budget for 2018 anticipated spending about \$320,000 of reserves, whereas the 2018 year-end estimates predict that reserves will be increased by \$451,000. If staffing to full authorization is achieved, reserves will be spent.

The assessed value from new construction that has occurred in 2015-2018 now appears on the revenue side in additional property tax receipts from new construction, with more anticipated over the next two years of residential home construction. Increased sales tax from multiple years of construction and renovation at Enumclaw High School also continues to provide a short-term influx of General Fund revenue. New commercial construction along Garrett Street, the redevelopment of McDonalds with a new restaurant and a pending new Taco Bell restaurant on SR 410 all signal the expectation of continued strong construction sales tax revenue.

A robust list of major capital projects for 2019 include:

- The continuation of the Automated Meter Reading (AMR) conversion in the Water Utility, a multi-year project totaling nearly \$3 million.
- Davis Avenue water main replacement - \$200,000
- Replace sludge pumps at WWTP - \$150,000
- Sewer Collection System Evaluation Survey - \$320,000
- Railroad Street Improvements (Battersby to Myrtle) - \$476,000
- Semanski-Warner Intersection Improvement - \$576,000
- Semanski Street Resurfacing (Elmont to Griffin) - \$278,000
- Cole Street Resurfacing (Stevenson to Roosevelt) - \$548,000
- Citywide Pavement Preservation - \$600,000
- Foothills/Battersby Trails Development - \$1,080,000
- Battersby Avenue Culvert Replacement - \$201,000
- City Hall Masonry Restoration - \$110,000
- Cole Streetscape Re-painting - \$125,000

The total General Fund budget is \$15,745,815 including contingency, property management and general reserves. The total capital budget is approximately \$5.9million, with the majority of this being stormwater, wastewater utility and pavement maintenance projects. The total budget of all city funds is \$61,346,892 with a total appropriation authority of \$39,687,411.

Budget Goals

The following goals have guided the development of the 2019 Budget, as well as the past few years:

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 2019. Strong retail sales continue and are the primary driver of the health of the General Fund. Moderate regional inflation, low unemployment and modest increases in personal income and population continue to provide economic stability to the region. Enumclaw continues to experience strong growth in sales tax in 2018 and expects similar growth in 2019 and 2020, although the rate of growth is not likely to continue after completion of the EHS construction. The Puget Sound housing market is doing well, but Enumclaw's housing is in a current boom phase with new building permits being issued at an unprecedented rate. The additional subdivisions of Suntop Div. 4, Bella's Meadow and Semanski Estates under construction during 2018 will add over 200 additional lots ready for single-family home construction. Phase 5 of Suntop (79 lots) has received preliminary plat approval and may start construction in 2019.

Construction underway on two new buildings in the light industrial zone on Garrett Street will bring additional construction sales tax and assessed valuation as well. A Taco Bell restaurant is currently in the permitting phase and is expected to bring similar financial benefits to the city.

Revenue Outlook

The 2019 general fund budget conservatively assumes limited growth in the local economy and thus revenue projections are assumed to be only slightly higher than 2019 year-end projections for commerce-related taxes. Overall revenue estimates are similar for building permits and plan review.

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

- Property Tax: The city's preliminary 2019 assessed value (AV) of \$1,566,216,839 is about \$203 million higher than in 2018 (\$1,363,546,066). New construction AV amounts to about \$52 million, representing the continuing increase since the recession. The KCFD 28 levy (\$1.41664) is slightly less than their maximum rate of \$1.50 and the projected KCLS rate is \$0.33961, meaning the city's statutory maximum levy rate is \$1.84375 per \$1,000 AV. This budget levies the 2018 property tax levy plus one percent plus new construction value. This amounts to a property tax levy of \$2,031,237 resulting in a levy rate of \$1.29691.
- Sales Tax: Sales tax receipts continue to be primarily driven by car sales, restaurants, construction and a variety of retail, with an increasing amount of online sales. The city

anticipates sales tax receipts of nearly \$3.16 million in 2018 or \$160,000 more than forecasted in the 2018 budget. The 2019 receipts are similarly projected to finish strong at \$3.36 million. Car sales, the largest contributor of sales tax, have increased since 2012 and are expected to hold steady again or slightly increase in 2019. Enumclaw continues to be quite healthy from a sales tax perspective.

- **Utility Taxes:** The city imposes utility taxes on all of its utilities. This budget recommends maintaining the current utility tax rates. Estimated revenues are \$1.93 million, or about \$84,000 less than 2018. Telecommunications taxes are decreasing as will be Wastewater taxes due to the effect of a proposed utility rate decrease.

Secondary Revenue Sources: Secondary revenue sources (REET, utility connection fees, and developer paid impact fees) are directly related to development activity. Secondary revenues sources are important because it is these sources of revenue the City uses to pay for (or use as a grant match) capital projects listed in the City's 6-year Capital Improvement Program. The REET fund balances are now in a position to fund such capital projects. Anticipated REET revenue for 2018 is \$800,000 with \$700,000 projected for 2019, whereas a total of only \$100,000 was received in 2012 during the recession.

Developer paid impact fees (assessed on new construction) for parks and transportation plummeted during the recession. Impact fee revenue is being generated now at an unprecedented rate due to the residential construction boom. This is resulting in park impact fee revenue of \$160,000 and \$108,000 for 2018 and 2019, respectively. Likewise, transportation impact fee revenue of \$535,000 and \$677,000 is anticipated in 2018 and 2019, respectively.

Other Revenue Sources: State shared revenues such as liquor profits, liquor taxes and motor vehicle fuel tax are expected to remain at current levels. Local Criminal Justice tax revenues have performed very well as they are based on the overall taxable sales within King County. Enumclaw jail revenue has decreased slightly in 2018 with a higher portion of the jail census being Enumclaw Municipal Court prisoners. Board of prisoner and work release revenue for 2019 is projected to remain at a high level with the facility at capacity.

Expenditures

The growth in employee cost, particularly health care premiums, continues to be of long term concern, particularly with the ongoing congressional debate relating to the Affordable Care Act. The budget includes cost-of-living-adjustments (COLA) of 3.3% for AFSCME and non-represented employees. The AFSCME COLA is based on the CPI-U for this past June set by contract terms. The Police Guild contracts expire at the end of 2018 and bargaining has started with the wage adjustment undetermined at this time. AFSCME is under contract through 2020.

General Fund

2019 General Fund (GF) operating revenues are estimated at \$10,432,908, a 6% increase. 2019 GF operating expenditures are estimated at \$10,545,496, a 2% increase. Overall Ending Fund

Balance is \$2,585,129, a 56% increase. This increase allows for the GF to establish an operating reserve of 16%, exceeding current levels set by policy.

The 2019 beginning fund balance is sufficient enough to: 1) continue to fund core services at current levels; 2) fund several capital projects at a total cost of \$562,392; 3) exceed the GF 8% reserve policy; and 4) set aside \$450,000 for LEOFF I retiree medical care liability, an increase of \$100,000.

On paper the 2019 GF continues to be budgeted at an operating deficit with \$112,588 in reserves being used. During 2018 the Police Department alone experienced a staffing level of 5.0 FTEs less than authorized for the majority of the year, resulting in over \$350,000 of reduced expenditures. Until the PD is fully staffed, the budgeted expenditures will not be reached.

Utilities

The City's utilities are relatively stable and are generally in a better financial position than a year ago. The Water and Wastewater Utilities continue to receive notable connection fee revenue from the current residential housing activity. Annual rate adjustments estimated at 3% (based on CPI-U) for the Water and Wastewater utilities were scheduled to go into effect in January per city code. However, due to reduced debt service payments and significantly higher connection fee revenue, council took action to keep water rates unchanged and approved a 10% decrease in wastewater rates.

The Water Utility easily meets its reserve requirement while funding a robust capital program. The utility experienced higher than normal water consumption again this summer and thus operating revenue is up over 2017. Capital facilities charge (connection charge) revenue for 2018 is projected to come in at over twice the budgeted amount as a result of new construction and redevelopment activity and is projected to continue through 2019 in the amount of \$560,000. Capital project spending for 2019 is proposed at \$1.36 million, the majority to fund the continuation of the Automated Meter Reading (AMR) system conversion in upcoming years.

The Comprehensive Wastewater Facilities Plan identified future capital projects that required \$2 million of debt financing in order to accomplish critical projects at the treatment plant, most notably the upgrade to the ultraviolet (UV) disinfection system. The \$2 million was received in 2017, with the construction expected to be complete in 2018. No major capital projects are on the short-term list. The major expenditure for 2019 is the continued survey and flow monitoring of the collection system to discover the source(s) of extraneous inflow and infiltration.

The Natural Gas Utility's strategic hedging transactions for gas supply have enabled the utility to reduce gas supply costs needed for future operations, and no rate adjustment is proposed for 2019. A new Engineering Technician position is proposed to provide assistance to the Gas Utility Manager in maintaining system compliance with State and Federal pipeline safety regulations. Capital funding is recommended for replacing outdated equipment and for supplies necessary to accommodate new development activity. Reserves are being accumulated to fund a project associated with the WSDOT SR 164 Pussyfoot Creek fish-passage barrier removal project. The cost of this project is not yet determined as WSDOT has yet to select between culvert and

bridge options. Finally, as the Gas Utility is the owner of the old PW Shops building at 2040 Railroad Street, \$18,000 is proposed for demolition of this deteriorated facility.

A cost-of-service rate analysis was performed on the Solid Waste Utility, primarily to determine the cost of single-stream curbside recyclable collection. The rate impact varied by container service size but overall the utility required about 8% additional revenue. The primary drivers behind the cost increase are the KC tipping rate increase of 4.6%, the 81% increase in disposal fees for recyclable materials and higher equipment replacement contributions associated with the three automated trucks.

The Stormwater Utility was formed in late 2017 and began charging property owners in September 2018. Two capital projects are proposed: 1) excavation and sediment removal of the Chinook Avenue stormwater pond, and 2) Battersby Avenue culvert replacement, which is funded by a grant from the King County Flood Control District. This newly created fund does not yet have adequate reserves and will be closely monitored in 2019.

Organizational Changes

The 2019 budget includes the following organizational moves into 2019:

- Adds a full-time Parks Maintenance Worker
- Adds a full-time Public Works Maintenance Rover
- Increases the Senior Center Office Assistant from 0.4 to 0.5 FTE
- Increases the 0.5 FTE Custodian to full-time (1.0 FTE)
- Adds a full-time Engineering Technician to the Gas Utility
- Upgrades one Solid Waste Worker I position to Solid Waste Worker II (Lead)
- Establishes a limited-term (~ 2 years) Utility Technician in the Water Utility to install new water meters for the Automated Meter Reading (AMR) project
- Reduces the Arts Division of the Parks & Recreation Department from 0.5 to 0.33 FTE
- Adds a 0.5 FTE Code Enforcement Officer
- Upgrades the Community Development Secretary to a Permit Specialist

2019 Budget Initiatives:

In addition to all of the services afforded through the 2019 Budget, the following initiatives are of note:

- a) Youth Center funding maintained at \$70,000, the level provided from 2005-2009 prior to the Great Recession.
- b) Provide \$25,000 to the Enumclaw Chamber of Commerce for:
 - i. Operation of the Visitor Center (\$10,000)
 - ii. Event Coordinator for “Sundays on Cole” (\$10,000)
 - iii. Visit Enumclaw website development & marketing (\$5,000)
 - iv. Receive a 100% rent subsidy of their office space
- c) Provide \$5,000 to the Green River College Small Business Development Center
- d) Provide \$2,000 to the Enumclaw Plateau Farmer’s Market

- e) Address Human Service needs:
 - i. Provide \$15,000 to Plateau Outreach Ministries for the Utility Voucher Program
 - ii. Provide \$15,000 to Plateau Outreach Ministries for the Rental Assistance Program
 - iii. Provide \$7,500 to Rainier Foothills Wellness Foundation (RFWF) for the Senior Meals Program

Future Considerations

Increases to the minimum wage approved by statewide initiative continues to drive personnel costs up at the pool. Future programmed minimum wage increases will require an increasing amount of General Fund subsidy, which for 2019 is at \$280,000.

Results of a facility assessment completed in 2018 by McKinstry and a comprehensive report and recommendations from the Citizen Advisory Committee for the Aquatic Center also suggest that significant future capital investments are necessary and user fees should be increased. This information is yet to be incorporated into the pool budget as staff will be working with the Community Service Committee (CSC) of the Council to develop a preferred option for a capital improvement strategy. A 19% increase in user fee revenue is accomplished through the elimination of biannual pass “discount sales” and a 14% increase in user fees, both as recommended by CSC.

Finally, Council established the Stormwater Utility rate that became effective on September 1, 2018. The utility was formed at the end of 2017 while staff spent several months in 2018 developing the property data that would establish the rates. Revenue will be monitored carefully over the first year of billing to determine if any significant errors or unanticipated property conditions will require adjustments to the rate. An updated Washington State stormwater permit becomes effective August 1, 2019. Staff review has not been completed yet to determine if the permit conditions will require additional resources and affect rates.

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.

Budget Overview – Overview of City financial position, including major revenue sources, financial needs and capital projects.

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

Officials & Committee's – elected and appointed.

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

Accounting & Budgeting – basic guidelines.

Budget Calendar – schedule of events in the budget process.

Definitions of Revenues & Expenditures – basic groupings and types.

Property Tax Composition – information on these two key revenues.

List of Funds & Departments

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

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

Capital Projects – Carryover projects from 2017 and new 2018 projects.

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

Miscellaneous Statistical Data – as related to City operations and the greater Plateau area.

City of Enumclaw Mayor and City Council

<u>Position</u>	<u>Name</u>	<u>Term</u>	<u>Expiration</u>
Mayor	Jan Molinaro E-mail: jmolinaro@ci.enumclaw.wa.us Phone: 360.615.5606	4 years	12/31/21
Council Position 1	Tony Binion	4 years	12/31/21 (1 st)
Council Position 2	Kimberly Lauk	4 years	12/31/19 (1 st)
Council Position 3	Kael Johnson	4 years	12/31/21 (1 st)
Council Position 4	Chance LaFleur	4 years	12/31/19 (2 nd)
Council Position 5	Kyle Jacobson	4 years	12/31/21 (1 st)
Council Position 6	Anthony Wright	4 years	12/31/19 (2 nd)
Council Position 7	Hoke Overland	4 years	12/31/21 (2 nd)

E-mail: council@ci.enumclaw.wa.us
Phone: 360.615.5608

City Officials

<u>Position</u>	<u>Name</u>	<u>Department</u>	<u>Contact</u>
City Administrator	Chris Searcy	Administration	csearcy@ci.enumclaw.wa.us 360.615.5607
Judge	Robert Hamilton	Municipal Court	360.825.7771
City Attorney	Michael Reynolds	Legal	360.802.3888 mburwell@ci.enumclaw.wa.us
City Clerk	Maureen Burwell	Administration	360.615.5608 bhuebler@police.ci.enumclaw.wa.us
Police Chief	Bob Huebler	Police	360.825.3505 smckenzie@ci.enumclaw.wa.us
Director	Stephanie McKenzie	Finance	360.615.5629 jlincoln@ci.enumclaw.wa.us
Director	Jeff Lincoln	Public Works	360.615.5721 cpasinetti@ci.enumclaw.wa.us
Director	Chris Pasinetti	Community Development	360.615.5726 mlarson@ci.enumclaw.wa.us
Director	Michelle Larson	Parks & Recreation	360.615.5619
Hearing Examiner	Sharon Rice	Community Development	360.825.3593

City of Enumclaw City Council Committees

Committee on Committees

Chance LaFleur, Chair
Kimberly Lauk
Hoke Overland

Community and Economic Development

Hoke Overland, Chair
Tony Binion
Kael Johnson

Community Services

Anthony Wright, Chair
Tony Binion
Kyle Jacobson

Finance

Chance LaFleur, Chair
Anthony Wright
Kael Johnson

Public Safety

Chance LaFleur, Chair
Kimberly Lauk
Kyle Jacobson

Public Works

Kimberly Lauk, Chair
Chance LaFleur
Anthony Wright

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.

Transportation Benefit District

The Transportation Benefit District was absorbed into the City at the end of 2017.

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, 4:00 p.m. at City Hall.

Anne Crandall
Position 2 Vacant
Janet Berthon
Darlene Dihel
Elaine Lynest
Vacant
Jody Olson

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
Nick Cochran
Vacant
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
Mel Beard
Bette Zech
Barbara Braun
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, 9:00 a.m. at City Hall.

Steven Cadematori
David Voss
Albert Willis
Kaylee Garrett, Secretary

Library Board – reports to KCLS in an advisory role. Five-year term. Meets first Wednesday of each month, 6:00 p.m. at Library.

John Knowlton
Sandy Kanaga
Jim Barchek
Richard Elfers
Judy Prenovost

Human Services Board – advisory board that identifies and prioritizes social service needs. Four-year term. Meets four times per year, 5:00 p.m. at City Hall.

Julie Ubbenga
Helen Boisjolie
Joel Nunn
Stephanie Sackett-Converse
Maria Reichert
Linda Rabb
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.

Fred Sears
Leland Blechschmidt
Mike Kuffler
David Hancock
Barbara Hull
Pamela Harding
Jami Balint

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 second Wednesday of each month, 6:00 p.m. at the City Hall.

Tom Hassenauer
Sara Stratton
Meg Schrag
Kevin Zahourek
Kelly O'Kelly
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

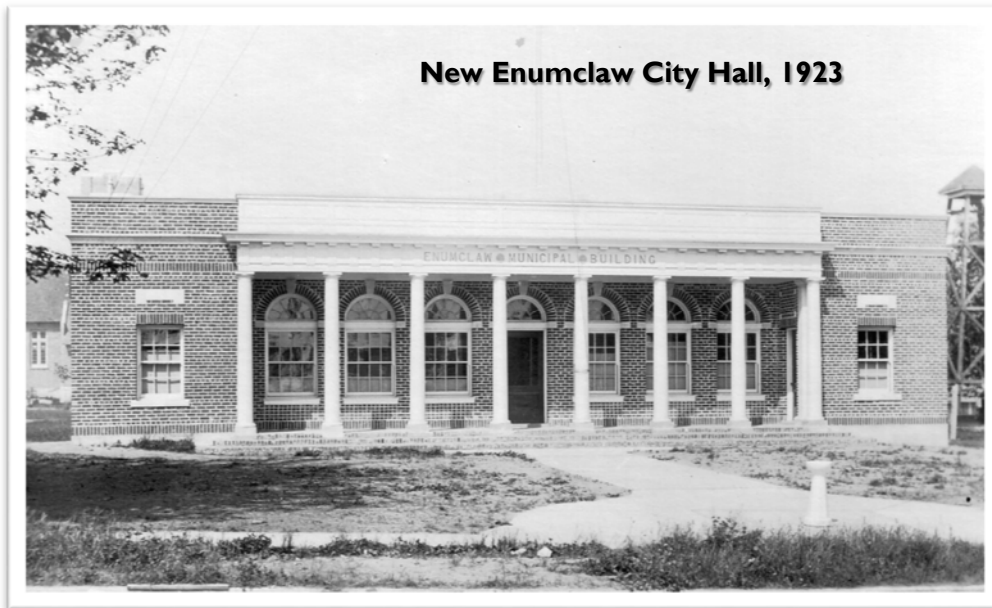
Scope of Budget - Annual appropriated budgets are currently adopted for the general, special revenue, debt service, capital project, enterprise, internal service and fiduciary funds on the modified accrual basis of accounting. Construction funds are budgeted on a multi-year basis. For governmental funds,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



2019 Budget Calendar

Scheduled	Tasks	Legal Deadlines, Requirements
Week of Aug 20th City Admin./Finance Dir.	Meetings with Department Heads to review budget status and adjustments.	make required
Sept & Oct City Clerk	Send notice to newspaper that Preliminary Budget is in Clerk's office, publish October 3 & 10	Publish 2 consec wks no later than 1 st 2 weeks in Nov
	Send notice to newspaper of Budget Workshop meeting dates, publish September 26 & October 3	
	Send notice to newspaper of Property Tax Levy & Other Revenue Sources Public Hearing. Dates -11/13, 11/26; publish Wednesdays October 31 & November 7	Prior to voting on ordinance
	Send notice to newspaper of 2019 Budget Public Hearing. Dates - 11/13, 11/26; publish Wednesdays October 31 & November 7	
Monday October 1 Finance Director	Estimated revenues to Council (with Preliminary Budget)	1 st Monday in October
Monday October 1 City Administrator	Preliminary Budget, including the Budget Message, filed with City Clerk	1 st Monday in October
Monday October 1 Finance Director	Preliminary Budget published and available to the public in Clerk's Office by 5:00 PM and online at www.cityofenumclaw.net	1 st Monday in October
Monday, October 8 Regular Council Mtg w/budget discussion as agenda item. 6pm	Budget Review of Funds and Departments	
Monday, October 15 Council Workshop 6pm	Budget Review of Funds and Departments	
Monday, October 22 Regular Council Mtg w/budget discussion as agenda item. 6pm	Budget Review of Funds and Departments	
Monday, October 29 Council Workshop 6pm	Budget Review of Funds and Departments	

Formal Budget Adoption

Scheduled	Tasks	Legal Deadlines, Requirements
Tuesday November 13 Council Meeting	<u>First</u> Public Hearing on Preliminary Budget <u>First</u> Reading of Budget Ordinance	1 st Monday in December
Tuesday, November 13 Council Meeting	<u>First</u> Public Hearing on Property Tax Levy <u>First</u> Reading of Property Tax Levy Ordinance	
Monday November 26 Council Meeting	<u>Second</u> & Final Public Hearing on Preliminary Budget <u>Second</u> Reading/Adoption of Budget Ordinance	Prior to Year End
Monday November 26 Council Meeting	<u>Second</u> & Final Public Hearing on Property Tax Levy, Revenue sources <u>Second</u> Reading/Adoption of Property Tax Levy Ordinance <i>Due to King County Council & Assessor by Nov 30)</i>	November 30

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.

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 September 30, 2017 was 1.55%. Adjustments for new construction, annexations and corrections are excluded from this calculation.

The City may levy up to \$1.60 per \$1,000 of assessed valuation for general governmental services. KCLS and KCFD #28 can levy \$0.50 and \$1.50 per \$1,000 respectively. 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.

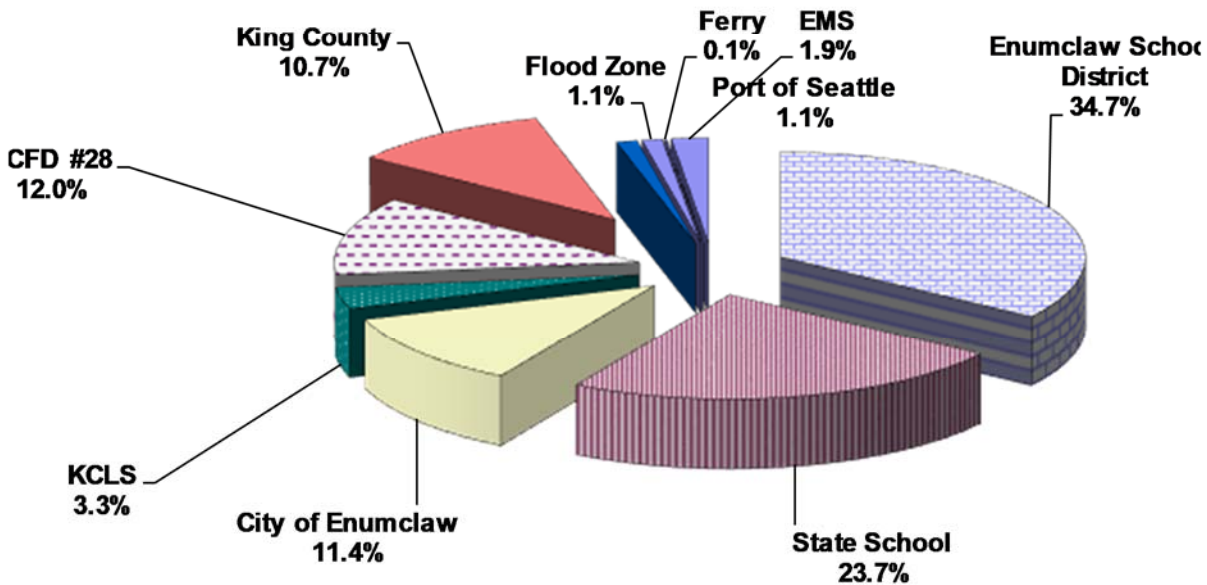
	2019	2018
Prior Year Actual Levy	\$ 1,932,888.00	\$ 1,871,831
New Construction & Adjustments	74,019.00	\$ 36,780
Greater of 1% or IPD	<u>24,277.00</u>	<u>\$ 24,277</u>
Regular Levy Base	\$ 2,031,184.00	\$ 1,932,888
Excess Allowable Levy over Base	-	\$ -
Total Levy Request	<u>\$ 2,031,184.00</u>	<u>\$ 1,932,888</u>
Assessed Value	\$ 1,566,216,839.00	\$ 1,359,034,006
Levy Rate	\$ 1.2560	\$ 1.42225

Updated 9/25/2018

Property Tax Distribution

2018 Tax Rates Within The City Of Enumclaw
(In dollars per \$1,000 of assessed value)

<u>Agency/Taxing District</u>	<u>Tax Rate</u>	<u>% Of Total</u>
Enumclaw School District	\$4.26822	34.66%
State School	\$2.91820	23.70%
City of Enumclaw	\$1.40670	11.42%
KCLS	\$0.41190	3.34%
KCFD #28	\$1.47865	12.01%
King County	\$1.31622	10.69%
Port of Seattle	\$0.13518	1.10%
Flood Zone	\$0.12980	1.05%
Ferry	\$0.01113	0.09%
EMS	\$0.23940	1.94%
Total	\$12.31540	100.00%



ORDINANCE NO. 2644

AN ORDINANCE OF THE CITY OF ENUMCLAW, KING COUNTY, WASHINGTON LEVYING THE GENERAL TAXES FOR THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2019, ON ALL REAL AND PERSONAL PROPERTY WITHIN THE CITY, WHICH IS SUBJECT TO TAXATION FOR THE PURPOSE OF PROVIDING SUFFICIENT REVENUE TO CARRY ON THE NORMAL ACTIVITIES OF THE CITY FOR THE ENSUING YEAR AS REQUIRED BY LAW.

Whereas, the City Council of Enumclaw has considered the financial requirements of the City for 2019 as set forth in the Mayor’s Preliminary Budget; and

Whereas, the City Council of Enumclaw held public hearings on November 13th and November 26th, 2018, and heard and duly considered relevant evidence and testimony regarding an increase in property tax revenues from January 1, 2019 to December 31, 2019; and

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

Section 1: The property tax levy for collection in 2019 is \$2,031,237 which is an increase of 1% or \$24,277 from the previous year, in addition to revenue resulting from new construction (\$72,590), improvements to property, any increase in the value of state-assessed property, any annexations that have occurred, and refunds (\$1,482) made in order to discharge the expected expenses and obligations of the city and in its best interest. This amount is not greater than the amount the City could levy under RCW 84.545.092.

Section 2: This ordinance shall be certified to the proper King County officials, as provided by law.


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

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

Ordinance No. 2644
Draft No. 1
Draft Date: November 13, 2018
Ordinance Requested By: Finance Director
Page 1

Section 3: The taxes levied in this ordinance shall be collected and paid to the Finance Director of the City of Enumclaw at the time and in the manner provided by the laws of the State of Washington for collection of taxes for non-charter code cities.

Section 4: This ordinance shall take effect and be in force on and after December 1, 2018 which date is more than five days from and after its passage, approval, and publication.



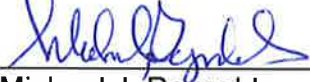
Mayor Jan Molinaro
Introduced: 11-13-18
Passed: 11-26-18
Approved: 11-27-18
Published: 12-5-18

ATTESTED:



Maureen Burwell
City Clerk

APPROVED AS TO FORM:



Michael J. Reynolds
City Attorney

Ordinance No. 2644
Draft No. 1
Draft Date: November 13, 2018
Ordinance Requested By: Finance Director
Page 2

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
Drug Education & Enforcement 156
Impact/Mitigation Fee 158
Enumclaw Pool 170

Debt Service Funds:

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

Enterprise Funds:

Water Utility 410
Wastewater Utility 420
Natural Gas Utility 430
Solid Waste Utility 440
Stormwater 450
Water/Sewer Revenue Bond 455

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 NonDept 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
Drug Enforcement Fund 156

Community Development

General Fund Dept 07X
Impact & Mitigation Fund 158

Parks, Recreation & Cultural Services

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

Community Services

Schlotfeldt Library Endowment Fund 621
Lafromboise Memorial Fund 722
Human Services Dept 085/086

Public Works

Street Fund 110
Stormwater 450
Water Utility Fund 410
Wastewater Utility Fund 420
Natural Gas Utility Fund 430
Solid Waste Utility Fund 440
Water/Sewer Revenue Bond Fund 455
Equipment Rental Fund 520
Facilities Fund 535

ORDINANCE NO. 2643

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ENUMCLAW, WASHINGTON, ADOPTING THE ANNUAL OPERATING BUDGET FOR THE YEAR 2019, SETTING FORTH ESTIMATED REVENUES AND APPROPRIATIONS.

WHEREAS, a preliminary budget has been filed with the City Clerk as required by law; and

WHEREAS, public hearings were held by the Council on November 13th and November 26th, 2018, upon notice as prescribed by law, at which time comments for or against any part of the budget were heard; and

WHEREAS, the Council has made adjustments and changes as it deemed necessary and proper; and

WHEREAS, the establishment of separate accounts for every appropriation or fund of a municipality is required by the provisions of RCW 43.09.210;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ENUMCLAW, WASHINGTON DO ORDAIN AS FOLLOWS:

SECTION 1: Establishing the 2019 Operating Budget. The annual operating budget of the City of Enumclaw, Washington, for the year 2019, same being by reference incorporated herein as if fully set forth, is hereby adopted.

SECTION 2: Establishing Appropriations and Estimated Resources. The totals of estimated resources and uses, including fund balances or working capital, for each separate fund of the City of Enumclaw, Washington, for the year 2019 as set forth herein, are:

Ordinance No.: 2643
Draft No: 2
Draft Date: November 26, 2018
Requested By: Finance Director

2019 Budget

General Governmental Operating Funds	Beginning Reserves +	Revenues =	Funds Available -	Expenditure s =	Ending Reserve
General (001)	\$ 2,756,717	\$ 10,936,300	\$ 13,693,017	\$ 11,107,888	\$ 2,585,129
Contingency (001.101)	333,087	4,000	337,087	-	337,087
Property Management (001.180)	1,546,671	169,040	1,715,711	179,994	1,535,717
Total General Fund	4,636,475	11,109,340	15,745,815	11,287,882	4,457,932
Special Revenue Funds					
Street (110)	129,160	2,922,973	3,052,133	2,984,766	67,368
Transportation Benefit District (112)	1,459,818	1,403,283	2,863,101	2,117,997	745,104
Lodging Tax (115)	14,720	15,300	30,020	20,000	10,020
2nd 1/4% REET (130)	1,240,510	357,500	1,598,010	821,129	776,882
1st 1/4% REET (131)	1,287,227	360,000	1,647,227	366,392	1,280,835
Seized Assets (150)	20,809	2,200	23,009	3,000	20,009
Drug Ed & Enforcement (156)	29,852	850	30,702	2,000	28,702
Impact/Mitigation (158)	1,289,927	795,552	2,085,479	995,216	1,090,263
Pool (170)	39,939	915,265	955,204	915,265	39,939
Total Special Revenue Funds	5,511,963	6,772,923	12,284,886	8,225,764	4,059,122
Debt & Endowment Funds					
2003 Limited GO Redemption (213)	-	-	-	-	-
LID Debt Cole & Warner (215)	162,403	36,220	198,623	57,603	141,020
LID Guaranty (230)	35,080	2,500	37,580	-	37,580
Schlotfeldt Endow ment (621)	25,457	300	25,757	1,600	24,157
Lafromboise Memorial Trust (722)	124,305	1,400	125,705	2,000	123,705
Cemetery Endow ment (701)	499,822	24,200	524,022	-	524,022
Total Debt & Endowment Funds	847,067	64,620	911,687	61,203	850,484
Enterprise Funds					
Water (410)	3,206,672	3,986,800	7,193,472	3,879,717	3,313,755
Wastewater (420)	2,875,053	5,030,000	7,905,053	5,171,847	2,733,206
Natural Gas (430)	2,631,572	4,015,400	6,646,972	4,216,317	2,430,655
Solid Waste (440)	460,383	2,656,350	3,116,733	2,659,049	457,684
Stormwater Management (450)	56,084	534,150	590,234	588,479	1,755
Revenue Bond Fund (455)	345,444	583,127	928,571	575,899	352,672
Total Enterprise Funds	9,575,208	16,805,827	26,381,035	17,091,308	9,289,727
Internal Service Funds					
Equipment Rental (520)	2,322,264	1,245,309	3,567,573	1,136,565	2,431,008
Data Processing (530)	186,265	811,088	997,353	873,196	124,157
Facilities (535)	345,310	1,113,214	1,458,524	1,011,493	447,031
Total Internal Service Funds	2,853,839	3,169,611	6,023,450	3,021,254	3,002,196
Total All City Funds	\$ 23,424,551	\$ 37,922,321	\$ 61,346,872	\$ 39,687,411	\$ 21,659,462

Ordinance No.: 2643

Draft No: 2

Draft Date: November 26, 2018

Requested By: Finance Director

SECTION 3: Personnel Changes. Full-time Parks Maintenance Worker, full-time Public Works Rover, increase to the Senior Center Office Assistant from 0.4 to 0.5 FTE, increase to the 0.5 FTE Custodian to full-time, adds a full-time Engineering Technician to the Gas Utility, adds a 0.5 FTE Code Enforcement Officer, upgrades one Solid Waste Worker to a Solid Waste Worker Lead, establishes a limited term Utility Technician, reduces the Art Division to .33 FTE and upgrades the Community Development Secretary to a Permit Specialist.

SECTION 4: Reserve Policy Waived. Due to current economic conditions the Reserve Policy established with Resolution No. 1164 is hereby waived in the fiscal year 2018 for the following Funds; Data Processing Fund No. 530 and Facilities Fund No. 535.

SECTION 5: If any provision of this ordinance is determined to be invalid or unenforceable for any reason, the remaining provisions shall remain in force and effect.

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

Ordinance No.: 2643
Draft No: 2
Draft Date: November 26, 2018
Requested By: Finance Director

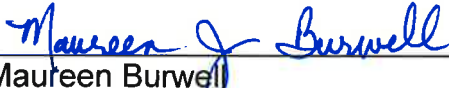
SECTION 7: This ordinance shall be in force and take effect five (5) days after passage, approval and publication as required by law.



Mayor Jan Molinaro


INTRODUCED: 11-13-18
PASSED: 11-26-18
APPROVED: 11-27-18
PUBLISHED: 12-5-18

ATTESTED:



Maureen Burwell
City Clerk

APPROVED AS TO FORM:



Michael J. Reynolds
City Attorney

Ordinance No.: 2643
Draft No: 2
Draft Date: November 26, 2018
Requested By: Finance Director

General Fund	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 2,338,114	\$ 2,656,904	\$ 2,656,904	\$ 2,756,717	\$ 99,813	4%
Taxes	7,386,153	7,296,588	7,530,674	7,734,437	437,849	6%
Licenses & Permits	558,401	491,521	850,500	643,836	152,315	31%
Intergovernmental	305,851	259,342	227,968	259,400	58	0%
Charges for Services	825,459	714,647	884,667	811,030	96,383	13%
Fines & Forfeitures	105,243	119,900	103,100	108,800	(11,100)	-9%
Interest, Rentals & Other	162,293	75,440	96,548	79,020	3,580	5%
Transfers In & Interfunds*	744,689	868,844	755,844	796,385	(72,459)	-8%
Total Revenues	<u>10,088,089</u>	<u>9,826,282</u>	<u>10,449,301</u>	<u>10,432,908</u>	<u>606,626</u>	<u>6%</u>
Capital & Project Revenues	-	-	143,000	503,392	503,392	
Total Resources	<u>12,426,203</u>	<u>12,483,186</u>	<u>13,249,205</u>	<u>13,693,017</u>	<u>706,439</u>	<u>6%</u>
Expenditures						
Salaries	4,288,437	4,533,094	4,367,543	4,724,804	191,710	4%
Personnel Benefits	1,693,133	1,950,871	1,742,571	2,039,798	88,927	5%
Supplies	202,554	270,835	256,703	281,550	10,715	4%
Services/Charges	1,233,469	1,350,016	1,328,956	1,308,871	(41,145)	-3%
Intgov't Svc/Taxes**	238,328	150,369	177,125	181,600	31,231	21%
Interfund Services	964,463	1,096,770	1,095,136	1,409,794	313,024	29%
Operating Transfers Out	944,318	952,292	1,029,834	599,079	(353,213)	-37%
Total Operating Expenditures	<u>9,564,702</u>	<u>10,304,247</u>	<u>9,997,868</u>	<u>10,545,496</u>	<u>241,249</u>	<u>2%</u>
Capital & Project Expenditures	103,088	523,000	494,620	562,392	39,392	
Total Expenditures	<u>9,667,790</u>	<u>10,827,247</u>	<u>10,492,488</u>	<u>11,107,888</u>	<u>280,641</u>	<u>2.6%</u>
Reserve Goal						
Available Ending Balance		772,688	1,400,150	441,070		
Designated-Petty Cash	6,780	6,780	6,780	6,780	6,780	
Designated-LEOFF One	100,000	250,000	350,000	450,000	450,000	
Designated (16% of 2019 Op Expd)	765,176	626,471	999,787	1,687,279	1,687,279	
Ending Fund Balance	<u>\$ 2,758,413</u>	<u>\$ 1,655,939</u>	<u>\$ 2,756,717</u>	<u>\$ 2,585,129</u>	<u>2,144,059</u>	
Operating Revenues less Operating Expenditures	<u>\$ 523,387</u>	<u>\$ (477,965)</u>	<u>\$ 451,433</u>	<u>\$ (112,588)</u>		
Contingency Fund						
Revenues						
Beginning Fund Balance	\$ 323,467	\$ 329,087	\$ 329,087	\$ 333,087		
Interest & Other	3,644	4,300	4,000	4,000		
Total Resources	<u>327,112</u>	<u>333,387</u>	<u>333,087</u>	<u>337,087</u>		
Restricted Fund Balance	<u>\$ 327,112</u>	<u>\$ 333,387</u>	<u>\$ 333,087</u>	<u>\$ 337,087</u>		

General Fund Significant Revenue Detail					Fund 001	
	2018	2019	\$	%		
	Budget	Budget	Change	Change		
General Fund						
Beginning Fund Balance - Operating	\$ 2,656,905	\$ 2,756,717	\$ 99,812	3.8%		
General Property Tax	1,932,888	2,031,237	\$ 98,349	5.1%		
General Sales Tax	3,000,000	3,360,000	360,000	12.0%		
Utility Taxes:						
Water Fund	255,000	270,000	15,000	5.9%		
Natural Gas Fund	251,000	241,000	(10,000)	-4.0%		
Wastewater Fund	360,000	338,000	(22,000)	-6.1%		
Solid Waste Fund	190,000	205,000	15,000	7.9%		
Electric Utility Tax	664,000	625,000	(39,000)	-5.9%		
Telecommunications Utility Tax	275,000	250,000	(25,000)	-9.1%		
Other Taxes	368,700	414,200	45,500	12.3%		
Total Taxes	7,296,588	7,734,437	437,849	6.0%		
Business Licenses/Franchise	223,000	200,000	(23,000)	-10.3%		
Permits	268,521	443,836	175,315	65.3%		
State Entitlements	183,042	188,700	5,658	3.1%		
Operating Grants & Other	76,300	70,700	(5,600)	-7.3%		
Intergovt Payments for Services	259,342	259,400	58	0.0%		
Charges for Services						
General Government	35,000	95,000	60,000	171.4%		
Public Safety	383,750	357,630	(26,120)	-6.8%		
Community Development	155,397	212,500	57,103	36.7%		
Parks And Recreation	140,500	145,900	5,400	3.8%		
Total Charges For Services	714,647	811,030	96,383	13.5%		
Interfund General Services	755,844	796,385	40,541	5.4%		
Municipal Court Fines & Forfeitures	119,900	108,800	(11,100)	-9.3%		
Miscellaneous Revenue:						
Investment Interest	25,000	30,000	5,000	20.0%		
Other Interest	3,500	3,250	(250)	-7.1%		
Rents/Leases/Concessions	17,800	16,500	(1,300)	-7.3%		
Other Misc Revenue	29,140	29,270	130	0.4%		
Total Misc Revenue	75,440	79,020	3,580	4.7%		
Transfers-In	113,000	471,392	358,392	317.2%		
Project Revenue	-	32,000	-			
Total General Fund	\$ 12,483,187	\$ 13,693,017	\$ 1,177,830	9.44%		

2019 General Fund Indirect Cost Allocation Plan (ICAP)				
Operating Fund Charges	2017	2018	2019	
Property Management	\$ 348	\$ 319	\$ 230	
Transportation Benefit Fund	814	13,135	13,563	
Pool	38,473	44,919	51,365	
Water	175,203	160,141	162,460	
Wastewater	172,359	189,321	187,702	
Natural Gas	162,041	170,525	168,364	
Solid Waste	160,452	177,484	164,580	
Stormwater	-	-	48,121	
Total Expenditures	\$ 709,690	\$ 755,844	\$ 796,385	
General Fund Revenues				
Administration	244,304	262,985	299,229	
Finance	394,801	421,283	401,009	
Legal	70,585	71,576	96,146	
Total Revenues	\$ 709,690	\$ 755,844	\$ 796,384	
<i>* Charges based on percentage of expenditures and staff</i>				

2019 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	2019 Budget		2018 Budget	
										\$	%	\$	%
Council	27,300	2,547	500	900	-		-	-	-	31,247	0.2%	31,190	0.3%
Municipal Court	150,289	52,807	5,375	185,500	-		47,466	-	-	441,437	3.2%	413,138	3.4%
Administration	270,904	87,334	6,700	103,150	-		68,891	-	-	536,979	3.9%	498,895	4.1%
Finance	445,952	201,541	3,850	26,240	42,500		106,946	-	-	827,029	6.0%	775,130	6.3%
Legal	-	-	-	187,900	-		-	-	-	187,900	1.4%	185,845	1.5%
Police	2,747,374	1,201,508	186,150	181,496	60,000		775,205	81,392	-	5,233,125	38.2%	4,809,263	39.2%
Community Development	459,899	175,652	7,500	143,505	4,000		90,206	38,000	-	918,762	6.7%	856,857	7.0%
Parks & Recreation	432,554	190,715	62,975	307,980	600		132,948	160,000	-	1,287,772	9.4%	1,002,237	8.2%
Senior & Youth Services	184,532	70,480	8,500	135,200	-		179,726	-	-	578,438	4.2%	521,925	4.3%
Non-Departmental	6,000	57,672	-	37,000	74,500	599,079	8,406	283,000	2,585,129	3,650,786	26.7%	3,166,398	25.8%
Total Dollars	4,724,804	2,040,256	281,550	1,308,871	181,600	599,079	1,409,794	562,392	2,585,129	13,693,475	100.0%	12,260,878	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 operates under the Mayor-Council form of government. In this form, the elected Mayor serves as the City's chief administrative officer, and an elected seven member council serves as the City's legislative body.

PURPOSE

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

*Municipal Court
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 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Expenditures						
Salaries	\$ 26,163	\$ 27,300	\$ 27,300	\$ 27,300	\$ -	0%
Personnel Benefits	2,202	2,320	2,305	2,547	227	10%
Supplies	412	700	300	500	(200)	-29%
Services/Charges	285	500	615	900	400	80%
Intergov't Expenditures	298	370	225	-	(370)	
Total Council Expenditures	<u>\$ 29,360</u>	<u>\$ 31,190</u>	<u>\$ 30,745</u>	<u>\$ 31,247</u>	<u>\$ 57</u>	0%
Staffing in FTE's	7.00	7.00	7.00	7.00		

Municipal Court Dept 020	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Charges for Services	\$ 51,919	\$ 59,000	\$ 65,800	\$ 60,000	1,000	2%
Fines & Forfeitures	105,243	119,900	120,000	108,800	(11,100)	-9%
Interest, Rentals & Other	918	1,040	1,035	1,020	(20)	-2%
Total Court Revenues	<u>\$ 158,081</u>	<u>\$ 179,940</u>	<u>\$ 186,835</u>	<u>\$ 169,820</u>	<u>\$ (10,120)</u>	-6%
Expenditures						
Salaries	\$ 126,894	\$ 143,103	\$ 136,952	\$ 150,289	\$ 7,186	5%
Personnel Benefits	55,149	52,036	50,790	52,807	771	1%
Supplies	2,817	6,810	3,360	5,375	(1,435)	-21%
Services/Charges	164,546	176,730	182,300	185,500	8,770	5%
Interfund Services	31,854	34,459	34,459	47,466	13,007	38%
Operating Expenditures	381,260	413,138	407,861	441,437	28,299	7%
Projects & Capital Outlay	-	-	-	-	-	
Total Court Expenditures	<u>\$ 381,260</u>	<u>\$ 413,138</u>	<u>\$ 407,861</u>	<u>\$ 441,437</u>	<u>\$ 28,299</u>	7%
Staffing in FTE's	2.20	2.20	2.20	2.20		
Contracted Employees (hours vary)	3.00	3.00	3.00	3.00		

City Administration , City Clerk's Office, & Mayor's Office General Fund 031, 032

WHO

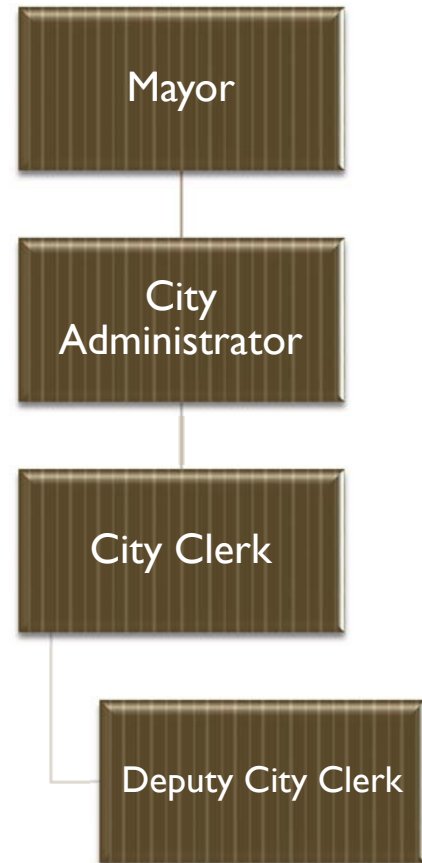
Under the direction of the City Administrator, the City Administration provides leadership and management of all departments, and ensures that city departments carry out the city's mission, plans, policies and guidelines as adopted by the Enumclaw City Council. Within the Administration Department are 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 an 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.



2018 Highlights

- ✓ Orientation with new Mayor
- ✓ Police Chief recruitment
- ✓ WCIA Audit
- ✓ Represent City at:
 - ✓ King County Municipal Solid Waste Management Advisory Committee
 - ✓ WRIA 9 Watershed Ecosystem Forum
 - ✓ SCATBd (Alternate)
- ✓ WCIA delegate
- ✓ Central Business District Development – Solicit Private Developer Interest
- ✓ Expo Center Lease Amendment
- ✓ Public Defender Contract Amendment

2019

- ✓ CBD Mixed-Use Development
- ✓ Aquatic Center Lease Agreement
- ✓ Aquatic Center Capital Funding

Administration Department 030	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Franchise Fees	\$ 177,679	\$ 180,000	\$ 170,000	\$ 170,000	\$ (10,000)	-6%
Interfund Charges	244,304	262,985	262,985	299,229	36,244	14%
Interest & Other	450	350	100	350	-	0%
Total Admin Revenues	\$ 422,433	\$ 443,335	\$ 433,085	\$ 469,579	\$ 26,244	6%
Expenditures						
Salaries	229,873	255,205	255,460	270,904	15,699	6%
Personnel Benefits	75,960	79,422	81,856	87,334	7,912	10%
Supplies	6,397	6,700	5,500	6,700	-	0%
Services/Charges	137,986	86,483	95,814	103,150	16,667	19%
Interfund Services	55,876	71,085	71,160	68,891	(2,194)	-3%
Operating Expenditures	506,091	498,895	509,790	536,979	38,084	8%
Projects and Capital Outlay	-	-	-	-	-	-
Total Admin Expenditures	\$ 506,091	\$ 498,895	\$ 509,790	\$ 536,979	\$ 38,084	8%

Staffing in FTE's	3.50	3.50	3.50	3.50	<i>(includes Mayor)</i>	
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Property Management Department 180	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,569,021	\$ 1,642,359	\$ 1,642,359	\$ 1,547,065	\$ (95,294)	-6%
Taxes	4,822	5,000	22,000	10,000	5,000	100%
Rentals	64,881	61,900	62,434	61,900	-	0%
Interest & IF Loan Repayment	17,999	17,700	21,000	74,000	56,300	318%
Parks Levy	22,450	22,000	22,000	23,000	1,000	0%
Total Revenues	110,152	106,600	127,434	168,900	(32,994)	-31%
Total Resources	\$ 1,679,173	\$ 1,748,959	\$ 1,769,793	\$ 1,715,965	\$ (32,994)	-2%
Expenditures						
Services	4,278	3,625	1,500	1,500	(2,125)	-59%
Interfund Services	319	548	548	494	(54)	-10%
KC Levy Transfer - Parks	35,000	4,600	4,600	40,000	35,400	770%
Transfer - Pool Fund	-	49,080	16,080	33,000	(16,080)	-33%
IF Loan to Stormwater	-	200,000	200,000	-	(200,000)	-100%
Transfer - Facilities	-	-	-	105,000	105,000	0%
Operating Expenditures	\$ 39,597	\$ 40,910	\$ 222,728	\$ 179,994	\$ (77,859)	-190%
Available	1,607,136	1,510,969	1,392,912	1,399,818	(111,151)	-7%
Designated-O&M @ 50% of rentals	32,441	28,850	28,850	28,850	-	0%
Restricted KC Parks Special Levy	-	56,697	125,303	107,303	107,303	189%
Restricted Fund Balance	\$ 1,639,576	\$ 1,596,516	\$ 1,547,065	\$ 1,535,971	(60,545)	-4%

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 Director

Human Resource Analyst

Accounting Tech (3)

Admin Clerk (1)

2018 Highlights

- ✓ Worked with departments to create small asset inventory
- ✓ Created Stormwater utility accounts and began billing 4th quarter
- ✓ Updated Wells Fargo Positive Pay files to include payee name
- ✓ Issued revised Purchasing Policy to include federal grant management guidance
- ✓ Conducted department training on Eden general ledger, Eden budget, cash receipting, and purchasing
- ✓ Implement cash basis accounting
- ✓ Implemented WA State paid sick leave laws

2019 Key Projects

- Inventory Capital Assets
- Revise city-wide travel policy
- Revise city-wide credit card policy
-

Finance Department 040	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Charges for Services	\$ 32,250	\$ 35,000	\$ 38,000	\$ 35,000	\$ -	0%
Interfund Charges	394,801	421,283	421,283	401,010	(20,273)	-5%
Intergovernmental	-	-	-	-	-	
Total Finance Revenues	\$ 427,051	\$ 456,283	\$ 459,283	\$ 436,010	\$ (20,273)	-4%
Expenditures						
Salaries	476,619	424,662	424,661	445,952	21,291	5%
Personnel Benefits	216,536	187,149	191,860	201,541	14,392	8%
Supplies	5,653	5,800	4,306	3,850	(1,950)	-34%
Services/Charges	16,853	24,080	22,297	26,240	2,160	9%
Intgov't Svc/Taxes	41,596	42,500	42,500	42,500	-	0%
Interfund Services	78,779	90,939	90,939	106,946	16,007	18%
Operating Expenditures	836,035	775,130	776,563	827,029	51,899	7%
Project Expenditures	-	-	-	-	-	
Total Finance Expenditures	\$ 836,035	\$ 775,130	\$ 776,563	\$ 827,029	\$ 51,899	7%

Staffing in FTE's	7.00	6.00	6.00	6.00
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Legal	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Interfund Revenues	\$ 70,584	\$ 71,576	\$ 71,576	\$ 96,146	\$ 24,570	34%
Expenditures						
Services/Charges	161,511	185,845	187,786	187,900	2,055	1%
Total Legal Expenditures	\$ 161,511	\$ 185,845	\$ 187,786	\$ 187,900	\$ 2,055	1%

Contracted Employees	1.00	1.00	1.00	1.00
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Enumclaw Police Department

06*

WHO

The Police Department provides 24-hour law enforcement support to the City of Enumclaw. With patrol, investigations, corrections, and communications staff members, the department is also 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 8,200 calls for service each year, communications staff dispatches Emergency 911 (E911) calls for Police, and transfers Fire and Medical calls for the Fire Department. Provides 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 2019 and beyond, the department will continue providing professional Public Safety Services and building upon advancing technology capability by implementing next generation E911 services as they are phased in and working with information technology (IT) staff members to capitalize on continued technology support for our Public Safety systems.



2018 Highlights

- ✓ Completed work with the Communications Center furniture update.
- ✓ Completed facilities prep for Puget Sound Emergency Radio Network (PSERN) radio upgrade
- ✓ Completed Patrol TASER refresh.
- ✓ Enhanced School District partnership
- ✓ Restructured and filling of Mid-Management positions

2019 Key Projects

- Complete scheduled vehicle and equipment replacement. Squad room and carpet refresh.
- Continue E911 PSAP discussions of the King County E911 System.
- Continue working with IT staff on technology updates including GIS and Records Management software configuration.
- Work with King County Radio office with the Puget Sound Emergency Radio Network (PSERN) project and Jail radio channel update.
- Focus on Emergency Management capabilities

Police Department	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Taxes	360,345	360,000	385,000	396,000	36,000	10%
Licenses & Permits	5,099	5,500	5,500	5,200	(300)	-5%
Intergovernmental	185,587	183,042	170,637	177,700	(5,342)	-3%
Charges for Services	33,068	9,750	15,540	15,630	5,880	60%
Room/Board of Inmates, Work Release	357,288	315,000	325,000	342,000	27,000	9%
Transfer In REET		78,000	108,000	81,392	3,392	4%
Interest & Other	60	1,600	9,640	2,150	550	34%
Total Police Revenues	\$ 941,447	\$ 952,892	\$ 1,019,317	\$ 1,020,072	\$ 67,180	7%

Expenditures						
Regular Salary	2,461,888	2,588,456	2,415,546	2,610,874	22,418	1%
Overtime & Temporary Labor	126,913	135,350	133,829	136,500	1,150	1%
Personnel Benefits	963,936	1,080,211	984,621	1,201,508	121,297	11%
Supplies	136,446	184,650	177,800	186,150	1,500	1%
Services/Charges	140,453	209,200	210,426	181,496	(27,704)	-13%
Intergovernmental Services	40,867	32,258	45,000	60,000	27,742	86%
Interfund Services	522,297	579,138	576,880	775,205	196,067	34%
Operating Expenditures	4,392,799	4,809,263	4,544,102	5,151,733	342,470	7%
Jail Radio Interface	-	-	-	26,392		
Squad Room Remodel	-	103,000	108,000	55,000	(48,000)	
Total Combined Expenditures	\$ 4,392,799	\$ 4,912,263	\$ 4,652,102	\$ 5,233,125	\$ 294,470	6%

Operations	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 1,650,781	\$ 1,753,300	\$ 1,652,398	\$ 1,786,705	33,405	2%
Overtime & Temporary Labor	66,633	81,350	74,390	79,500	(1,850)	-2%
Personnel Benefits	611,813	699,412	651,737	766,172	66,760	10%
Supplies	42,305	85,500	80,250	84,000	(1,500)	-2%
Services/Charges	79,868	104,970	125,393	110,569	5,599	5%
Interfund Services	522,297	579,138	576,880	775,205	196,067	34%
Operating Expenditures	2,973,696	3,303,670	3,161,048	3,602,151	298,481	9%
Capital Expenditures	-	-	-	-	-	
Total Operations	\$ 2,973,696	\$ 3,303,670	\$ 3,161,048	\$ 3,602,151	\$ 298,481	9%

Jail Services	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 407,372	\$ 458,405	\$ 393,875	\$ 440,809	(17,596)	-4%
Overtime & Temporary Labor	19,411	18,000	29,112	19,000	1,000	6%
Personnel Benefits	181,998	223,258	186,498	255,450	32,192	14%
Supplies	92,452	92,150	93,150	93,150	1,000	1%
Services/Charges	17,111	31,130	29,075	31,075	(55)	0%
Intergovernmental Services	19,603	30,000	30,000	35,000	5,000	17%
Operating Expenditures	737,947	852,943	761,710	874,484	21,541	3%
Capital Expenditures	-	-	-	-	-	
Total Jail Services	\$ 737,947	\$ 852,943	\$ 761,710	\$ 874,484	\$ 21,541	3%

Communications	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Expenditures						
Regular Salary	\$ 403,735	\$ 376,751	\$ 369,273	\$ 383,360	6,609	2%
Overtime & Temporary Labor	40,869	36,000	30,327	38,000	2,000	6%
Personnel Benefits	170,125	157,541	146,386	179,886	22,345	14%
Supplies	1,690	7,000	4,400	9,000	2,000	29%
Services/Charges	43,474	73,100	55,958	39,852		
Intergovernmental Services	21,264	2,258	15,000	25,000	(33,248)	-45%
Operating Expenditures	681,156	652,650	621,344	675,098	(294)	0%
Capital Expenditures	-	103,000	108,000	-	(103,000)	
Total Communication Services	\$ 681,156	\$ 755,650	\$ 729,344	\$ 675,098	\$ (103,294)	-14%

Staffing in FTE's	32.50	34.05	34.05	34.05
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Police Department

Funds 150 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 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 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 5,868	\$ 14,077	\$ 14,077	\$ 20,809	\$ 6,732	48%
Confiscated Property Sales	3,051	2,500	1,643	2,000	(500)	-20%
Interest & Other	<u>5,237</u>	<u>5,263</u>	<u>5,263</u>	<u>200</u>	<u>(5,063)</u>	<u>-96%</u>
Total Revenues	8,288	7,763	6,906	2,200	(5,563)	-72%
Total Resources	<u>\$ 14,156</u>	<u>\$ 21,840</u>	<u>\$ 20,983</u>	<u>\$ 23,009</u>	<u>\$ 1,169</u>	5%
Expenditures						
Supplies	-	3,000	-	2,000	\$ (1,000)	-33%
Services/Charges	<u>79</u>	<u>2,000</u>	<u>174</u>	<u>1,000</u>	<u>(1,000)</u>	<u>-50%</u>
Operating Expenditures	<u>79</u>	<u>5,000</u>	<u>174</u>	<u>3,000</u>	<u>(2,000)</u>	<u>-40%</u>
Ending Fund Balance	<u>\$ 14,077</u>	<u>\$ 16,840</u>	<u>\$ 20,809</u>	<u>\$ 20,009</u>	<u>\$ 3,169</u>	19%

Drug Education & Enforcement Fund 156	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 29,366	\$ 29,715	\$ 29,715	\$ 29,852	\$ 137	0%
Fines & Forfeitures	393	800	450	450	(350)	-44%
Interest & Other	<u>333</u>	<u>300</u>	<u>400</u>	<u>400</u>	<u>100</u>	<u>33%</u>
Total Revenues	726	1,100	850	850	(250)	-23%
Total Resources	<u>\$ 30,092</u>	<u>\$ 30,815</u>	<u>\$ 30,565</u>	<u>\$ 30,702</u>	<u>(113)</u>	0%
Expenditures						
Supplies & Services	377	3,000	698	1,000	(2,000)	-67%
Capital Outlay	<u>-</u>	<u>1,000</u>	<u>15</u>	<u>1,000</u>	<u>-</u>	
Operating Expenditures	377	4,000	713	2,000	(2,000)	-50%
Ending Fund Balance	<u>\$ 29,715</u>	<u>\$ 26,815</u>	<u>\$ 29,852</u>	<u>\$ 28,702</u>	<u>\$ 1,887</u>	7%

Community Development

General Fund Departments 072, 073

WHO

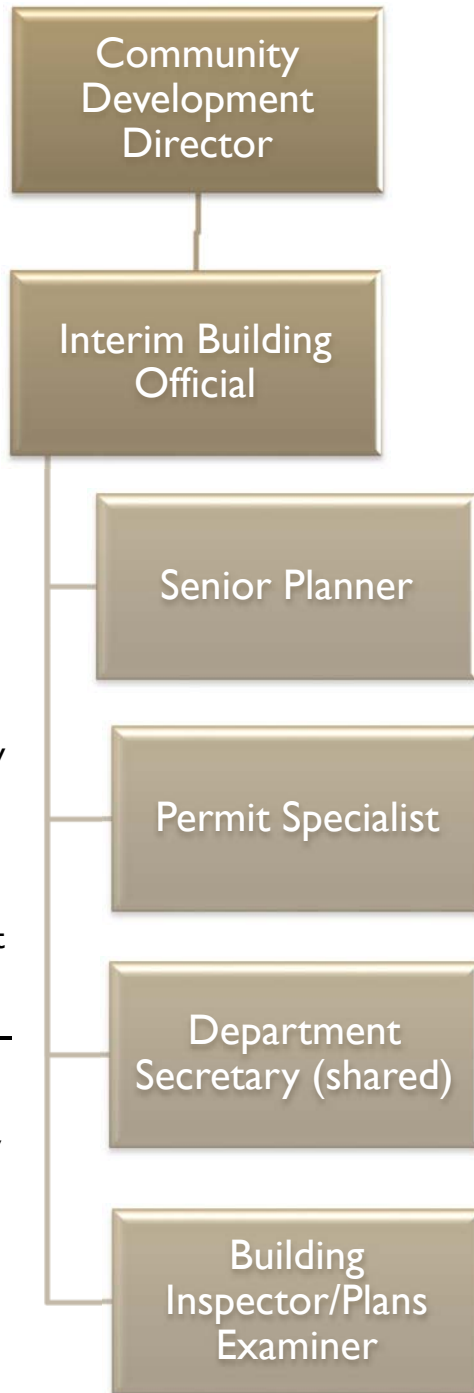
The employees in Community Development implement the long term vision provided by the City's Comprehensive Plan and Development Regulations. The Department reviews building and land use permits, processes business licenses, develops comprehensive plan amendments and updates, assists the public, and provides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



2018 Highlights

- ✓ Planning Commission Work Plan –
 - Impact Fee Discount Ordinance for Senior Housing Developments
 - Sign Code Update..Conti...
 - 2018 Comprehensive Plan Amendments
- ✓ Implemented Impact Fee Program
- ✓ Hired New Senior Planner
- ✓ Extreme High level of permit activity
- ✓ Continued Implementation of PermitTrax tracking system
- ✓ 350% increase in building permits from 2017 to 2018

2019 Key Projects

- ✓ Complete Review of the Shoreline Master Program as required by the State
- ✓ Hire a full-time permanent Code Enforcement Officer
- ✓ Regulatory compliance activities
- ✓ Implement new sign code provisions
- ✓ Continued Improvement of building permit review efficiency
- ✓ Maintain High Level of Service standards
- ✓ Initiate System for online permit submittal

Community Development All Divisions	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Building Permits	\$ 282,325	\$ 261,021	\$ 625,000	\$ 436,636	\$ 175,615	67%
Business Licenses	48,283	43,000	48,000	30,000	(13,000)	-30%
Planning Charges for Services	67,195	43,400	60,050	35,000	(8,400)	-19%
Building Charges for Services	133,705	111,997	246,525	177,500	65,503	58%
Intergovernmental	35,891	41,000	22,000	26,000	(15,000)	-37%
Operating Revenues	\$ 567,399	\$ 500,418	\$ 1,001,575	\$ 705,136	\$ 204,718	41%
Project Revenues (Detail below)	6,346	5,000	-	32,000	27,000	
Total Revenues	\$ 573,745	\$ 505,418	\$ 1,001,575	\$ 737,136	\$ 231,718	46%
Expenditures						
Salaries	332,590	402,194	393,027	459,899	57,705	14%
Personnel Benefits	126,151	160,240	147,180	175,652	15,412	10%
Supplies	4,083	5,000	6,825	7,500	2,500	50%
Services/Charges	166,228	194,285	171,816	143,505	(50,780)	-26%
Intgov't Svc/Taxes	3,588	4,000	4,000	4,000	-	0%
Interfund Services	33,887	67,639	67,639	90,206	22,567	33%
Operating Expenditures	666,527	833,357	790,487	880,762	47,405	6%
Project Expenditures (Detail below)	-	23,500	8,720	38,000	14,500	
Total Expenditures	\$ 666,527	\$ 856,857	\$ 799,207	\$ 918,762	\$ 61,905	7%

Projects/Capital Revenue & Expenditure Detail

Revenues				
Port of Seattle Econ Dev Grant	-	-	-	12,000
DOE Shoreline Plan Update Grant	-	-	-	15,000
591 Abatement Reimbursement	6,346	5,000	-	5,000
Total Revenues	\$ 6,346	\$ 5,000	\$ -	\$ 32,000
Expenditures				
Sign Code Revision	-	18,500	8,720	-
DOE Shoreline Plan Update	-	-	-	15,000
Port of Seattle Econ Dev Grant	-	-	-	18,000
591 Abatement	-	5,000	-	5,000
Total Expenditures	\$ -	\$ 23,500	\$ 8,720	\$ 38,000

Staffing in FTE's	4.50	4.60	5.60	6.10
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Parks and Recreation Department

General Fund Department 082

WHO

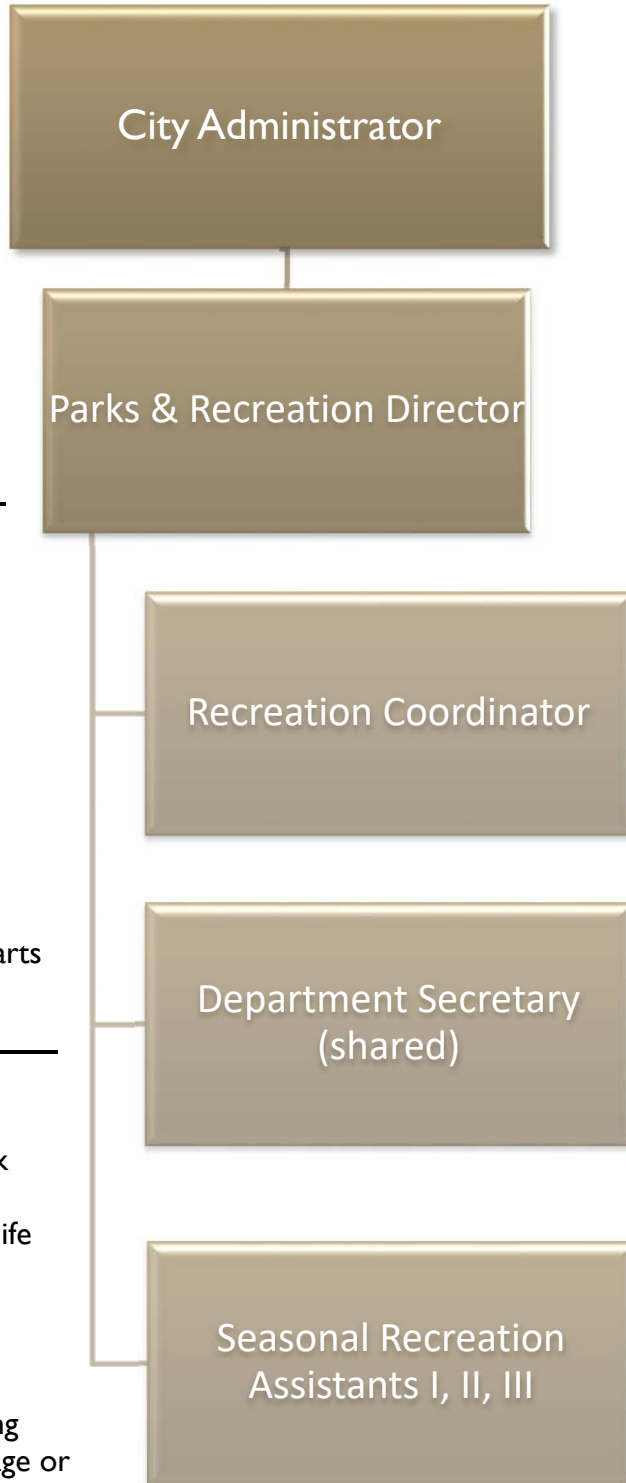
The Recreation Programming section of the Parks and Recreation Department provides a variety of cultural and recreational programs to City Residents and the larger community. These programs include classes ranging from Judo to Art, sports camps, fitness, day camp, youth and adult sports leagues and specialized 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 Parks 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



2018 Highlights

- ✓ Camp Commotion Summer Day Camp
- ✓ Teen Camp
- ✓ Youth Girls Volleyball Program growth
- ✓ Specialized Recreation Program growth
- ✓ Dog Park Development
- ✓ Park Plan update

2019 Key Projects

- Addition of new special event
- Camp Commotion and teen camp expansion
- Dog Park expansion
- Playground replacement at MacFarland Park
- MacFarland Park sport court

Changes/Notes

Possible rollover of Rainier Trails Tennis Court resurface project

PARKS MAINTENANCE

General Fund Department 083

WHO

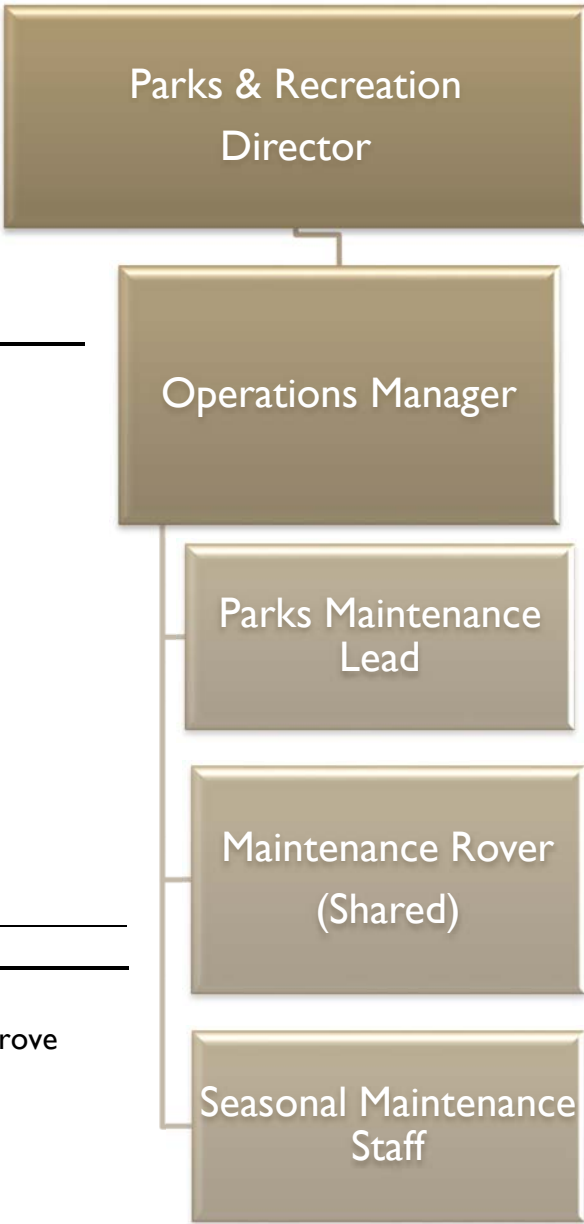
The Parks Maintenance section of the Parks and Recreation Department is responsible for grounds, ball field and play structure maintenance at all city parks and maintenance of the city trail system.

PURPOSE

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

STRATEGIC PRIORITIES

- Look for opportunities to improve and develop the park and trail system to further enhance the City's quality of life



2018 Highlights

- ✓ Topdressing (400 tons of sand) at Boise 6-plex outfields.
- ✓ Approximately 760 games played at the 6-plex
- ✓ Parks Maintenance Contract awarded for 2019-2021
- ✓ Comprehensive Arborist report of all parks and Expo Center.
- ✓ Dog Park Development
- ✓ Hazardous tree removal at MacFarland Park & Expo RV Park
- ✓ Dugout benches replaced at Boise Creek Park
- ✓ Holdener Park
- ✓ Playground border replacements

2019 Key Projects

- ✓ Garrett Park Irrigation
- ✓ MacFarland Park playground replacement
- ✓ Addition of engineered wood fiber to play areas
- ✓ Topdressing at Boise Creek Sixplex

Changes/Notes

Parks, Recreation & Maint Dept	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Charges for Services	\$ 143,042	\$ 140,500	\$ 138,177	\$ 146,700	\$ 6,200	4%
Intergovernmental Revenue	52,500	22,100	17,500	12,500	(9,600)	-43%
Interest & Other	34,654	24,950	26,528	18,900	(6,050)	-24%
Operating Revenues	230,196	187,550	182,205	178,100	(9,450)	-5%
Project Revenues (Detail below)	-	35,000	35,000	160,000	125,000	
Total Parks Revenues	\$ 230,196	\$ 222,550	\$ 217,205	\$ 338,100	\$ 115,550	52%
Expenditures						
Salaries	\$ 334,354	\$ 376,682	\$ 394,253	\$ 432,554	\$ 55,872	15%
Personnel Benefits	118,653	119,819	133,856	190,715	70,896	59%
Supplies	45,311	46,675	49,731	62,975	16,300	35%
Services/Charges	252,583	307,093	304,987	307,980	887	0%
Intergovernmental Services	737	-	545	600	600	
Interfund Services	93,729	106,968	106,968	132,948	25,981	24%
Operating Expenditures	845,366	957,237	990,340	1,127,772	170,536	18%
Project Expenditures (Detail below)	53,082	45,000	43,900	160,000	115,000	
Total Parks Expenditures	\$ 898,448	\$ 1,002,237	\$ 1,034,240	\$ 1,287,772	\$ 285,536	28%
Staffing in FTE's Parks Rec. & Maint.	3.92	3.55	3.55	4.55		
Staffing in FTE's Art	0.34	0.50	0.50	0.33		

Projects/Capital Revenue & Expenditure Detail	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	
Revenues					
Transfer In KC Parks Levy	\$ -	\$ -	\$ -	\$ 40,000	
Transfer in Impact Fees	-	35,000	35,000	120,000	85,000
Total Revenues	\$ -	\$ 35,000	\$ -	\$ 160,000	\$ 125,000
Expenditures					
Garrett Park Irrigation	\$ -	\$ -	\$ -	\$ 80,000	80,000
McFarland Park Playground Structure	53,082	-	-	40,000	40,000
Dog Park	-	35,000	35,000	15,000	(20,000)
Macfarland Park Sport Court	-	10,000	8,900	25,000	15,000
Total Expenditures	\$ 53,082	\$ 45,000	\$ 43,900	\$ 160,000	\$ 115,000

Division A Recreation	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Expenditures						
Salaries	158,436	\$ 141,686	\$ 149,337	\$ 154,650	12,964	9%
Personnel Benefits	57,021	44,614	49,676	53,990	9,376	21%
Supplies	19,288	18,275	18,731	19,075	800	4%
Services/Charges	100,359	104,835	106,538	107,040	2,205	2%
Intergovernmental Services	324	-	485	500	500	#DIV/0!
Interfund Services	83,378	36,605	36,605	44,688	8,084	22%
Total Recreation Expenditures	\$ 418,806	\$ 346,015	\$ 361,372	\$ 379,943	33,929	10%

Division B Parks Grounds & Facilities Maint	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Expenditures						
Salaries	\$ 155,279	\$ 201,820	\$ 194,194	\$ 257,904	56,084	28%
Personnel Benefits	59,914	72,439	80,081	134,925	62,486	86%
Supplies	25,681	27,900	30,500	43,400	15,500	56%
Services/Charges	150,650	189,058	185,249	195,940	6,882	4%
Intergovernmental Services	413	-	60	100	100	
Interfund Services	220	60,278	60,278	80,814	20,536	
Total Expenditures	\$ 392,156	\$ 551,495	\$ 550,362	\$ 713,083	161,588	29%

Division C Art	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Expenditures						
Salaries	\$ 20,639	\$ 33,176	\$ 50,722	\$ 20,000	(13,176)	-40%
Personnel Benefits	1,718	2,766	4,099	1,800	(966)	-35%
Supplies	342	500	500	500	-	0%
Services/Charges	1,574	13,200	13,200	5,000	(8,200)	-62%
Interfund Services	10,131	10,085	10,085	7,446	(2,639)	-26%
Total Expenditures	\$ 34,404	\$ 59,727	\$ 78,606	\$ 34,746	(24,981)	-42%

**2019 Expenditures \$3,000 Whistle Stop, \$2,000 Elk on the Trail*

Community Services – Senior Center

General Fund Department 085/086

WHO

The Enumclaw senior activity center mission statement:

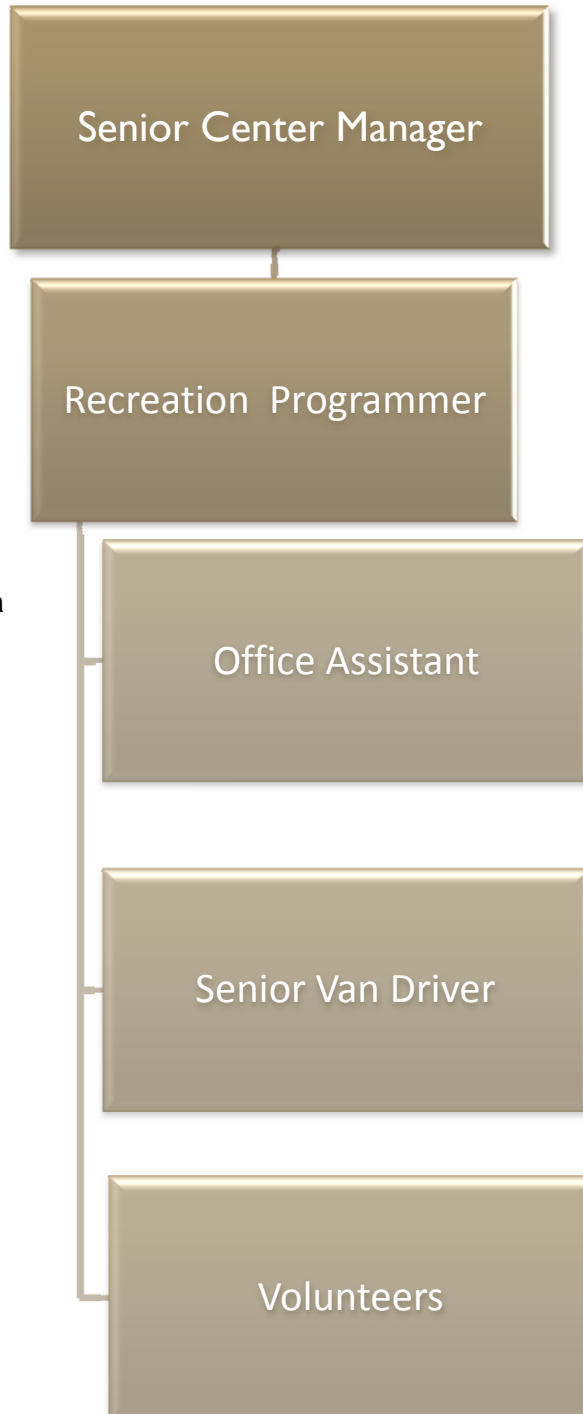
To provide a focal point in our community for quality recreational and social services which foster independence and positive lifestyles for older residents and to provide support and resources to older adults and their families within our community.

PURPOSE

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

STRATEGIC PRIORITIES

A long-term plan to address the Aging demographic trend and its potential impact on all areas of our community, public works, Commerce, tax base, human Services. Working with King County in implementing the KC Veterans, Seniors and Human Services Levy funds to better serve our area's residents.



Highlights:

Neighbors Feeding Neighbors Hot meal delivery program enters its 7th year of serving community Elders

Bras For the Cause Breast Cancer Fundraiser Community Event 8th year

Simply Soup Community Dinner Enters its 10th successful year.

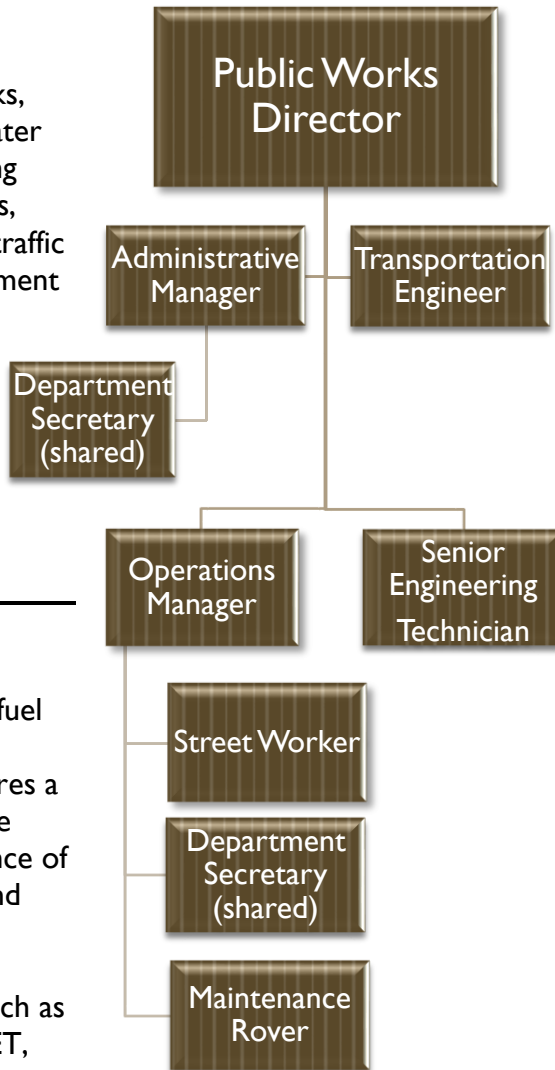
Maintenance of Award-Winning programming to **decrease Social Isolation** amongst our Community's Seniors

Human Services Senior & Youth Center Division 085 & 086	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Intergovernmental Revenue	13,177	13,200	13,200	13,200	-	0%
Interest & Other	<u>1,735</u>	<u>1,500</u>	<u>1,000</u>	<u>1,000</u>	<u>(500)</u>	-33%
Total Resources	<u>\$ 14,912</u>	<u>\$ 14,700</u>	<u>\$ 14,200</u>	<u>\$ 14,200</u>	<u>\$ (500)</u>	-3%
Expenditures						
Senior Center						
Salaries	168,613	174,143	180,515	184,532	10,389	6%
Personnel Benefits	63,618	63,805	69,039	70,480	6,675	10%
Supplies	6,310	9,500	8,881	8,500	(1,000)	-11%
Services/Charges	19,744	19,900	20,480	20,900	1,000	5%
Intergovernmental Services	1,047	1,000	1,000	-	(1,000)	-100%
Interfund Services	<u>89,732</u>	<u>103,675</u>	<u>103,675</u>	<u>129,151</u>	<u>25,476</u>	25%
Sr. Center Subtotal	349,064	372,023	383,590	413,563	41,540	11%
Outside Agencies						
Plateau Outreach- cash subsidy	17,535	22,500	22,500	30,000	7,500	33%
Rainier Foothills Wellness Foundation	4,000	-	-	-	-	-
Neighbors Feeding Neighbors - cash subsidy	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>7,500</u>	<u>2,500</u>	50%
Outside Agency Subtotal	26,535	27,500	27,500	37,500	10,000	36%
Youth Center						
Direct cash subsidy	65,000	70,000	70,000	70,000	-	0%
Services/Charges	6,038	6,800	6,800	6,800	-	0%
Interfund Services	<u>34,669</u>	<u>36,002</u>	<u>36,002</u>	<u>50,575</u>	<u>14,573</u>	40%
Youth Center Subtotal	105,707	112,802	112,802	127,375	14,573	13%
Total All Operating Expenditures	481,305	512,325	523,892	578,438	66,113	13%
Projects & Capital Outlay*	<u>10,721</u>	<u>9,600</u>	<u>9,000</u>	<u>-</u>	<u>(9,600)</u>	
Total Expenditures	<u>\$ 492,026</u>	<u>\$ 521,925</u>	<u>\$ 532,892</u>	<u>\$ 578,438</u>	<u>\$ 56,513</u>	11%
Staffing in FTE's						
	2.87	2.87	2.87	2.97		

Non Departmental Transfers & Other Governments	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Golf Contract	20,204	22,000	25,210	25,200		
Transfer In REET for Expo	-	-	-	230,000	230,000	0%
Total Revenues	\$ 20,204	\$ 22,000	\$ 25,210	\$ 255,200	\$ 230,000	0%
Expenditures						
Salary	\$ 4,500	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	0%
Benefits	378	503	504	504		
Services/Charges	18,152	7,000	8,135	5,000	(2,000)	-29%
Intgov't Svc/Taxes	57,120	72,500	79,010	74,500	2,000	3%
Interfund Services	5,184	6,866	7,414	8,406	1,540	22%
LEOFF 1 Medical/Salary	67,713	56,500	81,310	57,168	668	1%
Total General	153,047	149,369	182,373	151,578	2,208	1%
Staffing in FTE's	0.10	0.10	0.10	0.10		
Visitor Center @ ECC	12,280	10,000	10,000	10,000	-	0%
Enumclaw Plateau Farmer's Market	1,500	-	-	2,000	2,000	NA
Sundays on Cole - Event Coordinator	-	-	-	10,000	10,000	NA
Visit Enumclaw Website Develop/Market	-	10,000	10,000	5,000	(5,000)	NA
Green River Community College	10,000	-	-	5,000	5,000	NA
Total Outside Agencies	23,780	20,000	20,000	32,000	12,000	60%
Street & Storm Operations	\$ 625,807	\$ 600,300	\$ 600,300	\$ 290,000	\$ (310,300)	-52%
Pool Property Tax @.16/1000	198,766	218,167	218,167	248,390	30,223	14%
Additional Pool Support	47,970	133,385	133,385	31,375	(102,010)	-76%
Cole Street Bond	65,810	32,905	32,905	-	(32,905)	-100%
Expo Operations	40,000	35,000	45,077	29,314	(5,686)	
Total Transfers & Loans	\$ 978,353	\$ 1,019,757	\$ 1,029,834	\$ 599,079	\$ (420,678)	-41%
Capital						
Equipment Rental (CD & DP Vehicles)	\$ -	\$ 53,000	\$ 53,000	\$ 51,000	(2,000)	-4%
Expo Capital				230,000		
Pool	44,376	7,000	7,000	-	(7,000)	-100%
Golf Course	45,000	-	-	-	-	
Street		60,000			(60,000)	-100%
Stormwater	-	150,000	150,000	-	(150,000)	
Data Processing (Copier)	27,400	115,000	115,000	2,000	(113,000)	-98%
Total Capital	116,776	385,000	325,000	283,000	(102,000)	-26%
Total Expenditures	\$ 1,226,956	\$ 1,574,126	\$ 1,354,207	\$ 1,065,657	\$ (752,678)	-48%

WHO

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



2018 Highlights

- ✓ Implemented GIS-based pavement Maintenance System (TotalPave)

2019 Key Projects

- Enhance pavement preservation by expanding crack sealing.
- Evaluate improved pavement marking systems

Changes/Notes

- Based on the creation of the Stormwater utility, the fund accounting is now separated into Funds 110 (Streets) and Fund 450 (Stormwater)

PURPOSE

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

STRATEGIC PRIORITIES

- The Street Fund requires a significant subsidy from the General Fund in order to fund the current level of operations and maintenance. Priorities are maintaining the City's street and sidewalk network.
- Some significant portions of funding for street maintenance (pavement preservation) is not being provided by the Transportation Benefit District.
- Separating the City stormwater program from the street fund into its own fund and reducing reliance on general fund subsidies.

Street Fund 110	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 95,909	\$ 110,465	\$ 110,465	\$ 129,160	\$ 18,695	17%
Licenses & Permits	5,128	3,000	6,200	8,000	5,000	167%
Taxes	277,720	264,840	264,840	278,941	14,101	5%
Charges for Services	10,695	7,500	38,500	29,000	21,500	287%
Interest & Other	4,500	3,193	3,000	3,000	(193)	-6%
Intergov't Loans/Grants	30,425	-	-	-	-	
Transfers-In General Fund	228,128	315,000	315,000	290,000	(25,000)	-8%
Operating Revenues	556,596	593,533	627,540	608,941	15,408	3%
Project Revenues	-	365,976	117,976	2,314,032	1,948,056	532%
Total Street Revenues	\$ 652,505	\$ 1,069,975	\$ 855,981	\$ 3,052,133	\$ 1,982,159	185%
Expenditures						
Salaries	171,658	158,897	174,573	187,600	28,703	18%
Personnel Benefits	68,024	62,861	71,064	84,809	21,948	35%
Supplies	44,571	40,300	45,406	53,950	13,650	34%
Street Lighting	156,867	165,000	170,000	130,000	(35,000)	-21%
Services/Charges	19,646	23,000	16,845	28,700	5,700	25%
Intgov't Svc/Taxes	8,033	12,000	4,000	4,000	(8,000)	-67%
Interfund Services	73,977	100,029	102,049	156,866	56,837	57%
Operating Expenditures	542,776	562,087	583,937	645,925	83,838	15%
Projects & Capital Outlay (Detail below)	-	365,976	117,976	2,314,032	1,948,056	532%
Debt Service	23,698	27,675	24,908	24,809	(2,866)	-10%
Total Street Expenditures	\$ 566,474	\$ 955,738	\$ 726,821	\$ 2,984,766	\$ 2,029,028	212%
					Reserve Goal	
Available Fund Balance (Goal 2.5%)	\$ 52,471	\$ 17,009	\$ 88,139	\$ 22,808	16,148	
Assigned for Debt 1/2 Annual	11,849	14,025	12,454	12,405	12,405	
Committed for O&M @ 4%	21,711	20,356	23,357	25,837	25,837	
Reserved-Paths & Trails 0.42% of MVFT	-	4,098	5,210	6,318	6,274	
Ending Fund Balance	\$ 86,031	\$ 114,237	\$ 129,160	\$ 67,368	\$ 60,664	

Projects/Capital Revenue & Expenditure Detail	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019
Revenues				
Transfer In Impact Fees	-	-	-	701,000
Transfer In General Fund	-	60,000	-	-
754 Impact Fee Transfer	-	90,000	2,000	88,000
761 DOT Grant (Recycled Welcome CTR grant)	-	215,976	115,976	963,903
Transfer In REET Fund	-	-	-	561,129
Total Project Revenues	-	365,976	117,976	2,314,032
Expenditures				
244th/Roosevelt Improvements	-	-	-	80,000
Warner Ave Widening at Elk Meadows	-	-	-	45,000
Cole Street Paint	-	-	-	125,000
Rapid Flashing Beacons	-	60,000	-	60,000
768 Railroad Project	-	-	-	376,129
761 Foothills Trail	-	215,976	115,976	963,903
754 Semanski-Warner Intersection (roundabout)	-	90,000	2,000	664,000
Total Project Expenditures	-	365,976	117,976	2,314,032
Project Net	\$ -	\$ -	\$ -	\$ -

Staffing in FTE's	2.92	2.02	2.02	2.36
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WHO

The Transportation Benefit District (TBD) 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 and .1% sales tax.

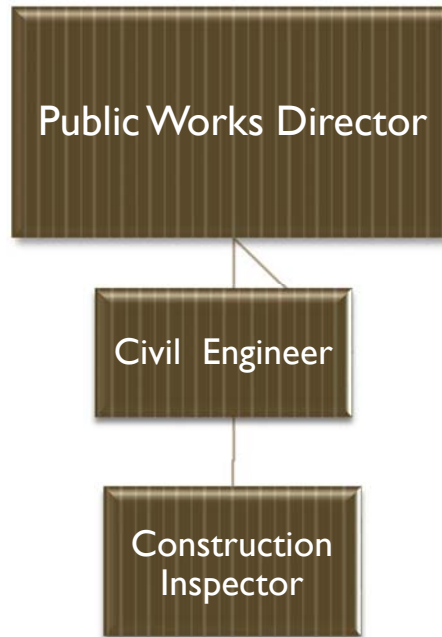
RCW 35.21.225 governs formation of TBDs by cities.

PURPOSE

- The fund was formed to accelerate the rehabilitation of city streets and to establish a program to preserve the city's transportation infrastructure.

STRATEGIC PRIORITIES

- Bring all city streets to a sustainable condition of maintenance within the remaining 7 years of funding by the TBD.



2018 Highlights

- ✓ Completed the pavement preservation of Kibler Avenue and Gossard Place
- ✓ Implemented GIS-based pavement Maintenance System (TotalPave)
- ✓ Pavement evaluation conducted and began engineering for 2019 pavement preservation construction

2019 Key Projects

- With grant and Pavement Benefit District funding, continue the pavement preservation program undertaken in 2016 with approximately \$1-million in pavement preservation projects.

Changes/Notes

- The City is experiencing efficiencies by completing engineering and inspection with City staff instead of by consultants.

Transportation Benefit Fund 112	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	3,148,331	1,546,978	1,546,978	1,459,818	(87,160)	-6%
Vehicle Fees	263,775	240,000	249,000	250,000	10,000	4%
TBF Sales Tax	362,358	310,000	368,000	350,000	40,000	13%
Misc Revenue	25,708	3,600	28,087	15,000	11,400	317%
Operating Revenues	651,841	553,600	645,087	615,000	61,400	11%
Project Revenues <i>(Detail below)</i>	722,508	246,000	-	788,283	542,283	220%
Debt Proceeds	-	-	-	-	-	-
Total TBF Revenues	\$ 4,522,680	\$ 2,346,578	\$ 2,192,065	\$ 2,863,101	\$ (25,760)	-1%
Expenditures						
Salary	51,441	70,961	67,089	80,429	9,468	13%
Benefits	14,348	25,173	15,025	26,156	983	4%
Supplies	12	600	450	600	-	0%
Services/Charges	4,197	5,250	1,210	3,750	(1,500)	-29%
Interfund Services	1,054	13,135	13,135	13,563	428	3%
Operating Expenditures	71,052	115,119	96,909	124,498	9,379	8%
Projects & Capital Outlay <i>(Detail below)</i>	2,684,376	928,000	414,085	1,772,110	844,110	91%
Debt Service	221,621	222,253	221,253	221,389	(864)	0%
Total TBF Expenditures	\$ 2,977,049	\$ 1,265,372	\$ 732,247	\$ 2,117,997	\$ 862,004	68%
Ending Fund Balance	\$ 1,545,631	\$ 1,081,206	\$ 1,459,818	\$ 745,104		

Projects/Capital Revenue & Expenditure Detail	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019
Revenues				
Transfer In Impact Fees (#767)				86,216
756 TIB Grant 2017 Overlay	201,926			
758 TIB Grant 244th Overlay	520,582			
767 TIB Grant Cole St - Stev to Roosevelt				465,894
766 TIB Grant Semanski St - Elmont to Griffin	-	246,000	-	236,173
Total Project Revenues	722,508	246,000	-	788,283
Expenditures				
756 2017 Overlay Program	237,561	-	-	-
757 Citywide Pavement Preservation	1,822,396	-	-	-
758 244th Overlay	606,791	-	-	-
763 Kibler Street Pavement Preservation	17,628	400,000	408,260	-
764 2018 Portland Cement Concrete Repairs	-	250,000	5,825	246,000
766 Pave. Pres. Semanski- Elmont to Griffin	-	278,000	-	278,000
767 Cole Street Overlay	-	-	-	548,110
768 Railroad Project (remaining in Street Fund)	-	-	-	100,000
769 Citywide Pavement Preservation	-	-	-	600,000
Total Project Expenditures	\$ 2,684,376	\$ 928,000	\$ 414,085	\$ 1,772,110

Staffing in FTE's	0.4	0.83	0.83	0.83
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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 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 26,115	\$ 30,495	\$ 30,570	\$ 14,720	\$ (15,775)	-52%
Hotel/Motel Tax	16,654	15,000	15,000	15,000	-	0%
Interest & Other	247	300	150	300	-	0%
Total Revenues	16,901	15,300	15,150	15,300	(15,775)	-103%
Total Resources	<u>\$ 43,015</u>	<u>\$ 45,795</u>	<u>\$ 45,720</u>	<u>\$ 30,020</u>	<u>\$ (31,551)</u>	-69%
Expenditures						
Community Grants	12,500	31,000	31,000	20,000	(11,000)	-35%
Miscellaneous	21	-	-	-	-	-
Operating Expenditures	<u>\$ 12,521</u>	<u>\$ 31,000</u>	<u>\$ 31,000</u>	<u>\$ 20,000</u>	<u>\$ (11,000)</u>	-35%
Ending Fund Balance	<u>\$ 30,495</u>	<u>\$ 14,795</u>	<u>\$ 14,720</u>	<u>\$ 10,020</u>	<u>\$ (20,551)</u>	-139%

Schlottfeldt Endowment Fund 621	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 26,360	\$ 26,592	\$ 26,657	\$ 25,457	\$ (1,135)	-4%
Interest & Other	232	300	300	300	-	0%
Total Revenues	232	300	300	300	-	0%
Total Resources	<u>\$ 26,592</u>	<u>\$ 26,892</u>	<u>\$ 26,957</u>	<u>\$ 25,757</u>	<u>\$ (1,135)</u>	-4%
Expenditures						
Enumclaw Historical Society	-	1,500	1,500	1,600	100	0%
Operating Expenditures	-	1,500	1,500	1,600	100	0%
Ending Fund Balance	<u>\$ 26,592</u>	<u>\$ 25,392</u>	<u>\$ 25,457</u>	<u>\$ 24,157</u>	<u>\$ (1,235)</u>	-5%

Lafromboise Memorial Fund 722	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 125,311	\$ 124,601	\$ 124,905	\$ 124,305	\$ (296)	-0.2%
Interest & Other	1,090	1,500	1,400	1,400	(100)	-7%
Total Revenues	1,090	1,500	1,400	1,400	(100)	-7%
Total Resources	<u>\$ 126,400</u>	<u>\$ 126,101</u>	<u>\$ 126,305</u>	<u>\$ 125,705</u>	<u>\$ (396)</u>	0%
Expenditures						
Services/Charges	1,800	2,000	2,000	2,000	-	0.0%
Operating Expenditures	1,800	2,000	2,000	2,000	-	-
Ending Fund Balance	<u>\$ 124,601</u>	<u>\$ 124,101</u>	<u>\$ 124,305</u>	<u>\$ 123,705</u>	<u>\$ (396)</u>	-0.3%

Cemetery Endowment Fund 701	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 456,025	\$ 473,800	\$ 473,800	\$ 499,822	\$ 26,022	5%
Charges for Services	12,579	12,750	19,622	18,000	5,250	41%
Interest & Other	4,017	5,000	6,400	6,200	1,200	24.0%
Total Revenues	16,596	17,750	26,022	24,200	6,450	36%
Total Resources	<u>\$ 472,621</u>	<u>\$ 491,550</u>	<u>\$ 499,822</u>	<u>\$ 524,022</u>	<u>\$ 32,472</u>	7%
Expenditures						
Services/Charges	-	-	-	-	-	-
Operating Expenditures	-	-	-	-	-	-
Ending Fund Balance	<u>\$ 472,621</u>	<u>\$ 491,550</u>	<u>\$ 499,822</u>	<u>\$ 524,022</u>	<u>\$ 32,472</u>	7%

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 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 578,816	\$ 826,510	\$ 826,510	\$ 1,240,510	\$ 414,000	50%
Taxes	274,104	250,000	400,000	350,000	100,000	40%
Interest & Other	7,863	4,900	14,000	7,500	2,600	53%
Total Revenues	<u>281,968</u>	<u>254,900</u>	<u>414,000</u>	<u>357,500</u>	<u>102,600</u>	<u>40%</u>
Total Resources	<u>\$ 860,783</u>	<u>\$ 1,081,410</u>	<u>\$ 1,240,510</u>	<u>\$ 1,598,010</u>	<u>\$ 516,600</u>	<u>48%</u>
Expenditures						
Transfer Out - Street	-	-	-	561,129	-	0%
Transfer Out - Expo	-	-	-	230,000	-	0%
Transfer Out - Facilities	34,273	-	-	30,000	30,000	0%
Operating Expenditures	<u>\$ 34,273</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 821,129</u>	<u>\$ 30,000</u>	<u>0%</u>
Available Fund Balance	776,511	1,029,910	1,189,460	724,300	(305,610)	0%
Assigned Fund Balance	50,000	51,500	51,050	52,582	1,082	0%
Ending Fund Balance	<u>\$ 826,511</u>	<u>\$ 1,081,410</u>	<u>\$ 1,240,510</u>	<u>\$ 776,882</u>	<u>(304,529)</u>	<u>-28%</u>

Real Estate Excise Tax-1st Fund 131	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 751,514	\$ 990,227	\$ 990,227	\$ 1,287,227	\$ 297,000	30%
Taxes	274,104	250,000	400,000	350,000	100,000	40%
Interest & Other	9,611	6,700	15,000	10,000	3,300	49%
Total Revenues	<u>283,716</u>	<u>256,700</u>	<u>415,000</u>	<u>360,000</u>	<u>103,300</u>	<u>40%</u>
Total Resources	<u>\$ 1,035,229</u>	<u>\$ 1,246,927</u>	<u>\$ 1,405,227</u>	<u>\$ 1,647,227</u>	<u>\$ 400,300</u>	<u>32%</u>
Expenditures						
Transfer Out - 530 DP Fund	45,000	15,000	15,000	35,000	20,000	133%
Transfer Out - General Fund PD	-	78,000	103,000	81,392	-	-
Transfer Out - 110 Street	-	15,000	-	-	(15,000)	0%
Transfer Out - 170 Pool	-	-	-	250,000	250,000	0%
Transfer Out - Facilities	-	-	-	-	-	0%
Operating Expenditures	<u>\$ 45,000</u>	<u>\$ 108,000</u>	<u>\$ 118,000</u>	<u>\$ 366,392</u>	<u>\$ 258,392</u>	<u>239%</u>
Available Fund Balance	855,229	1,053,927	1,151,177	1,195,835	140,827	13%
Designated PD Radios	85,000	85,000	85,000	85,000	-	0%
Assigned Fund Balance	50,000	51,500	51,050	52,582	1,082	0%
Ending Fund Balance	<u>\$ 990,229</u>	<u>\$ 1,138,927</u>	<u>\$ 1,287,227</u>	<u>\$ 1,280,835</u>	<u>141,908</u>	<u>12%</u>

Note 1: Assigned Fund Balance increased annually by CPI

Impact Mitigation Fees Fund 158

Parks Impact Fees:

The City of Enumclaw charges park impact fees to residential construction and residential portion of mixed use buildings or developments. Park Impact fees must be used for publicly owned parks, open space, and recreation facilities that are addressed by the capital facilities plan element of the comprehensive plan adopted under GMA (RCW 82.02.050 and RCW 82.02.090)

Transportation Impact Fees:

Transportation Impact Fees are used for public streets and roads that are addressed by the capital facilities plan element of the comprehensive plan adopted under GMA (RCW 82.02.050 and RCW 82.02.090). They cannot be used for transportation studies or operating and maintenance costs.

Impact/Mitigation Fund 158 - Total All	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 414,115	\$ 626,927	\$ 626,927	\$ 1,289,927	\$ 663,000	106%
Charges for Services	207,245	257,984	695,000	784,552	526,568	204%
Interest & Other	<u>5,567</u>	<u>1,700</u>	<u>11,000</u>	<u>11,000</u>	<u>9,300</u>	0%
Total Revenues	212,812	259,684	706,000	795,552	535,868	206%
Total Resources	<u>\$ 626,927</u>	<u>\$ 886,611</u>	<u>\$ 1,332,927</u>	<u>\$ 2,085,479</u>	<u>1,198,868</u>	135%
Expenditures						
Transfers Out	<u>261,028</u>	<u>131,000</u>	<u>43,000</u>	<u>995,216</u>	<u>864,216</u>	0%
Operating Expenditures	261,028	131,000	43,000	995,216	864,216	0%
Ending Fund Balance	<u>\$ 365,899</u>	<u>\$ 755,611</u>	<u>\$ 1,289,927</u>	<u>\$ 1,090,263</u>	<u>\$ 334,652</u>	44%

Parks Mitigation Detail - 451	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 264,506	\$ 312,833	\$ 312,833	\$ 436,833	124,000	40%
Charges for Services	45,132	70,122	160,000	107,601	37,479	53%
Interest & Other	<u>3,195</u>	<u>500</u>	<u>5,000</u>	<u>5,000</u>	<u>4,500</u>	900%
Total Revenues	48,327	70,622	165,000	112,601	41,979	59%
Total Resources	<u>\$ 312,833</u>	<u>\$ 383,455</u>	<u>\$ 477,833</u>	<u>\$ 549,434</u>	<u>165,979</u>	43%
Expenditures						
Transfer Out	-	41,000	41,000	120,000	79,000	0%
Ending Fund Balance	<u>\$ 312,833</u>	<u>\$ 342,455</u>	<u>\$ 436,833</u>	<u>\$ 429,434</u>	<u>86,979</u>	25%

Street Mitigation Detail - 651	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 149,609	\$ 314,094	\$ 314,094	\$ 853,094	539,000	172%
Charges for Services	162,113	187,862	535,000	676,951	489,089	260%
Interest & Other	<u>2,372</u>	<u>1,200</u>	<u>6,000</u>	<u>6,000</u>	<u>4,800</u>	0%
Total Revenues	164,485	189,062	541,000	682,951	493,889	261%
Total Resources	<u>\$ 314,094</u>	<u>\$ 503,156</u>	<u>\$ 855,094</u>	<u>\$ 1,536,045</u>	<u>1,032,889</u>	205%
Expenditures						
Transfer to Fund 110	<u>261,028</u>	<u>90,000</u>	<u>2,000</u>	<u>875,216</u>	<u>785,216</u>	0%
Operating Expenditures	261,028	90,000	2,000	875,216	785,216	0%
Ending Fund Balance	<u>\$ 53,066</u>	<u>\$ 413,156</u>	<u>\$ 853,094</u>	<u>\$ 660,829</u>	<u>\$ 247,673</u>	60%

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 & WIBIT Nights. The Aquatic Center is open 96 hours per week and closes only a few days each year.

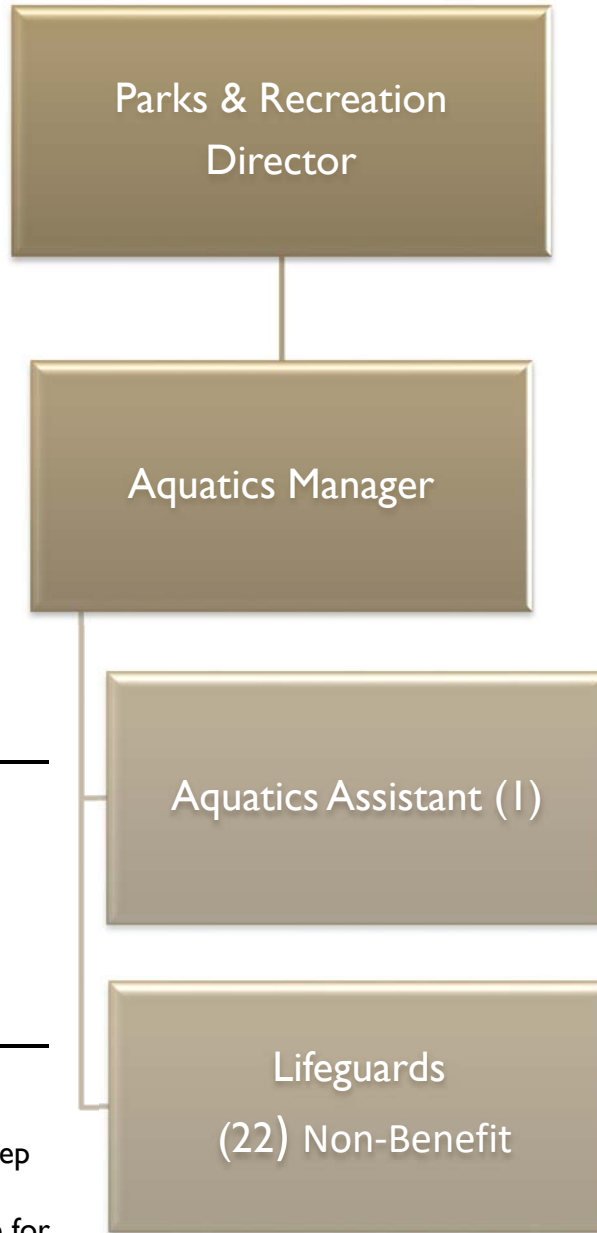
Current marketing activities include: Activity Guide, Website, Facebook Promotional sales, Print advertising Fliers, and Email

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



2018 Highlights

- ✓ Facility Structural Assessment
- ✓ Facility Maintenance
- ✓ New WIBIT piece
- ✓ Programming Expansion-Aqua Yoga
- ✓ VGB Drain Screws Replacement
- ✓ Lockers Refurbished
- ✓ Citizen Advisory Committee process

2019 Key Projects

- ✓ New WIBIT piece
- ✓ Programming Expansion-Water Polo & Volleyball
- ✓ Address results of Structural Assessment for near future & long-term planning
- ✓ Implement Citizens Advisory Committee recommendations

Aquatic Center Fund 170	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 22,967	\$ 39,939	\$ 39,939	\$ 39,939	\$ -	0%
Charges for Services	236,512	240,000	220,000	286,500	46,500	19%
Donations, Interest & Other	66,228	63,950	66,050	66,000	2,050	3%
Transfer- GF Support/KC Levy	47,971	133,385	133,385	31,375	(102,010)	-76%
Transfer-Property Tax @.16/1000	198,766	218,167	218,167	248,390	30,223	14%
Total Revenues	549,477	655,502	637,602	632,265	(23,237)	-4%
Capital/Project Revenue	44,375	46,000	13,000	283,000	-	0%
Total Resources	\$ 616,819	\$ 741,441	\$ 690,541	\$ 955,204	\$ (23,237)	-3%
Expenditures						
Salaries	221,714	280,585	259,298	281,110	525	0%
Personnel Benefits	80,839	96,110	94,517	101,275	5,165	5%
Supplies	28,770	28,450	39,804	29,350	900	3%
Services/Charges*	122,789	118,400	137,500	135,725	17,325	15%
Repairs & Maintenance (1)	24,503	31,843	31,500			
Intgov't Svc/Charges	1,360	1,275	1,312	1,325	50	4%
Interfund Services	59,513	73,671	73,671	83,480	9,809	13%
Operating Expenditures	539,488	630,334	637,602	632,265	33,774	5%
Projects & Capital Outlay**	37,391	46,000	13,000	283,000	237,000	515%
Total Expenditures	\$ 576,879	\$ 676,334	\$ 650,602	\$ 915,265	\$ 270,774	40%
					Reserve Goal	
Available Fund Balance	(4,018)	25,226	(11,069)	(8,132)		
Committed for Capital -8% Op Rev	43,958	39,881	51,008	48,071	48,071	
Ending Fund Balance	\$ 39,940	\$ 65,107	\$ 39,939	\$ 39,939	\$ 48,071	
(1) Includes condition assessment	1					
Projects & Capital Outlay Detail	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019		
Revenues						
Transfer In GF	44,375	7,000	7,000	-		
Transfer In Impact Fees		6,000	6,000	-		
Transfer In - KC Parks Levy	-	33,000		33,000		
Transfer In - REET 131	-	-	-	250,000		
Grants KCYF	-	-	-	-		
Total Revenues	44,375	46,000	13,000	283,000		
Expenditures**						
Lockers	-	33,000	-	33,000		
Equipment Repair & Replacement	37,391	13,000	13,000	250,000		
Total Expenditures	\$ 37,391	\$ 46,000	\$ 13,000	\$ 283,000		
Staffing in FTE's	2.21	2.45	2.45	2.40		

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 Fund 213	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,421	\$ 1,421	\$ 1,421	\$ -	\$ (1,421)	-100%
Transfer-In	65,810	32,905	32,905	-	(32,905)	-100%
Total Revenues	\$ 67,230	\$ 34,326	\$ 34,326	\$ -	(34,326)	-100%
Debt Service	65,810	34,327	34,327	-	(34,327)	-100%
Ending Fund Balance	\$ 1,421	\$ -	\$ -	\$ -	\$ -	

LID Debt Warner, YBarS Fund 215	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 169,684	\$ 181,246	\$ 181,246	\$ 162,403	\$ (18,843)	-10%
Special Assessments	70,644	39,130	39,340	36,220	(2,910)	-7%
Total Resources	\$ 240,328	\$ 220,376	\$ 220,586	\$ 198,623	(21,753)	-10%
Debt Service	\$ 64,720	\$ 58,183	\$ 58,183	\$ 57,603	(580)	-1%
Ending Fund Balance	\$ 175,608	\$ 162,193	\$ 162,403	\$ 141,020	\$ (21,173)	\$ (0)

LID Guaranty Fund 230	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 30,240	\$ 32,680	\$ 32,680	\$ 35,080	\$ 2,400	7%
Interest & Other	2,440	500	2,400	2,500	2,000	400%
Total Resources	\$ 32,680	\$ 33,180	\$ 35,080	\$ 37,580	4,400	13%
Transfer-LID 215/213	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	
Ending Fund Balance	\$ 32,680	\$ 33,180	\$ 35,080	\$ 37,580	\$ 4,400	13%

Water Utility Fund 410

WHO

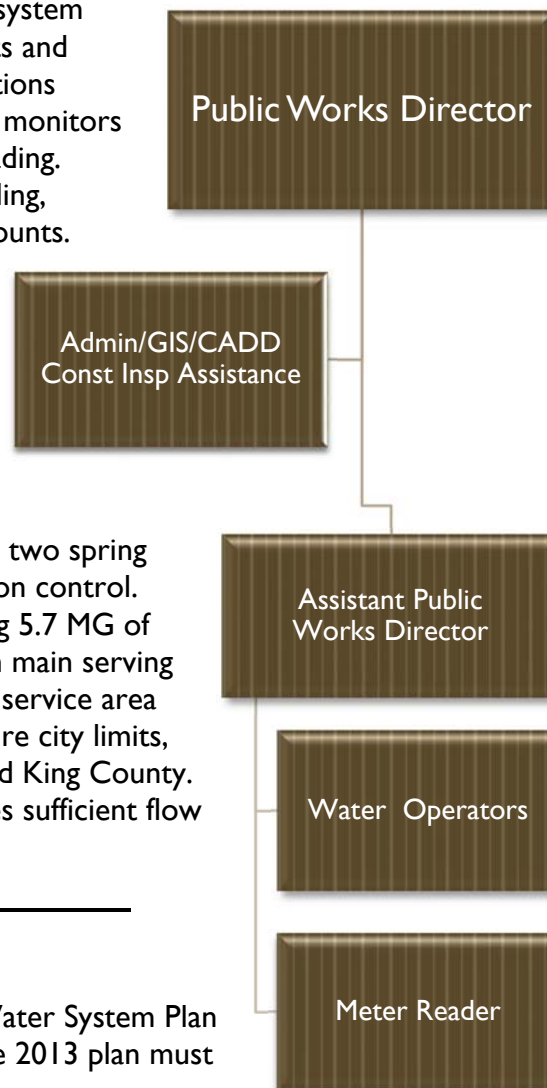
The Public Works Department is responsible for the operation and maintenance of the public water system. The Engineering Division manages system operations and capital improvement projects and performs development review. The Operations Division performs routine maintenance and monitors daily operation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

PURPOSE

- The water utility has four 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 two spring sources are pH adjusted for corrosion control. The utility has five reservoirs totaling 5.7 MG of storage and 143 miles of distribution main serving 5,760 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

- An update of the Comprehensive Water System Plan is due in 2019 or an extension of the 2013 plan must be obtained.
- The major strategic initiative for the Water Department will be the conversion of all meters to automatic meter reading capability.
- Replacing nearly 7 miles of galvanized water main still in service in the water system.
- Conversion of mapping to Geographic Information System capabilities.



2018 Highlights

- ✓ Converted over 1000 manual read meters to automatic meter reading (AMR) system.
- ✓ Replaced several steel water main segments with City forces.
- ✓ Nearly completed converting mapping to GIS.
- ✓ Design water line replacement project for 2019 construction.
- ✓ Procure mini-excavator and mower.
- ✓ Completed minor system upgrades.

2019 Key Projects

- Continue steel water main replacements.
- Bid and administer contract to replace Davis Ave water main.
- Complete 2nd phase of 4-year AMR conversion program.
- Complete minor system upgrades and purchase equipment trailer.

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.
- Budget includes request to add worker for 3-year term to perform meter installations.

Water Utility Fund 410	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 2,383,481	\$ 2,403,336	\$ 2,403,336	\$ 3,206,672	\$ 803,336	33%
Charges for Services	3,200,544	3,191,700	3,304,000	3,291,000	99,300	3%
Interest & Other	59,165	54,500	85,320	85,000	30,500	56%
Total Operating Revenues	3,259,708	3,246,200	3,389,320	3,376,000	933,136	29%
Capital Connection Fees	195,135	238,920	795,500	560,000	321,080	134%
Y Bar S Watermain Replacement	50,880	50,800	50,800	50,800	-	0%
Loans/Grants	1,896,979	-	-	-	-	-
Total Other Sources	2,142,994	289,720	846,300	610,800	321,080	111%
Total Resources	\$ 7,786,183	\$ 5,939,256	\$ 6,638,956	\$ 7,193,472	\$ 554,516	9%
Expenditures						
Salaries	485,875	557,618	560,110	561,823	4,205	1%
Personnel Benefits	251,397	265,348	263,415	278,026	12,678	5%
Supplies	128,622	188,088	188,070	186,350	(1,738)	-1%
Services/Charges	161,896	184,000	176,710	202,450	18,450	10%
City Taxes	256,017	255,400	262,840	262,200	6,800	3%
Public Utility/B&O/Excise Taxes	169,640	160,200	160,200	175,000	14,800	9%
Intgov't Services & Taxes	13,416	16,900	14,300	16,500	(400)	-2%
Interfund Services	312,532	347,723	347,723	385,009	37,286	11%
Operating Expenditures	1,779,396	1,975,277	1,973,368	2,067,358	92,081	5%
Projects & Capital Outlay*	2,462,435	693,333	620,660	1,360,000	666,667	96%
Debt Service	846,275	838,256	838,256	452,359	(385,897)	-46%
Interfund Loan	80,344	-	-	-	-	-
Transfer Out - Fund 455, other	200,000	-	-	-	-	-
Total Expenditures	\$ 5,368,450	\$ 3,506,866	\$ 3,432,284	\$ 3,879,717	372,851	11%
					Reserve Goal	
Available Fund Balance (Goal 2.5%)	905,656	78,760	861,042	19,811	51,684	
Assigned for Loans 1/2 Annual	423,138	419,128	419,128	226,180	226,180	
Committed for O&M @ 20%	350,372	395,055	387,055	413,472	413,472	
Committed for Y Bar S Reserve	493,460	544,340	544,340	595,220	595,220	
Committed for AMR/Utility Exc Repl	-	750,000	750,000	1,750,000	750,000	
Committed for Construction-1%FA	245,107	245,107	245,107	309,073	309,073	
Ending Fund Balance	\$ 2,417,733	\$ 2,432,390	\$ 3,206,672	\$ 3,313,755	\$2,345,628	

Projects and Capital Outlay	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019
Revenues				
Construction Loans	1,896,979	-	-	-
Total Revenues	1,896,979	-	-	-
Expenditures				
728 - City Reservoir Improvements	1,077,604	-	-	-
729 - Water System Improvements	995,127	-	-	-
Davis Ave Water Main Replacement				200,000
Equipment Trailer				15,000
Minor Improvements & Telemetry Upgrade	389,705	213,333	137,919	50,000
Hydrant Replacements				25,000
AMR Conversions	-	450,000	452,741	1,070,000
Golf Course Irrigation Controller	-	30,000	30,000	-
Total Expenditures	2,462,435	693,333	620,660	1,360,000
Project Net	(565,456)	(693,333)	(620,660)	(1,360,000)

Staffing in FTE's	6.88	7.88	7.88	8.22
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Wastewater Utility Fund 420

WHO

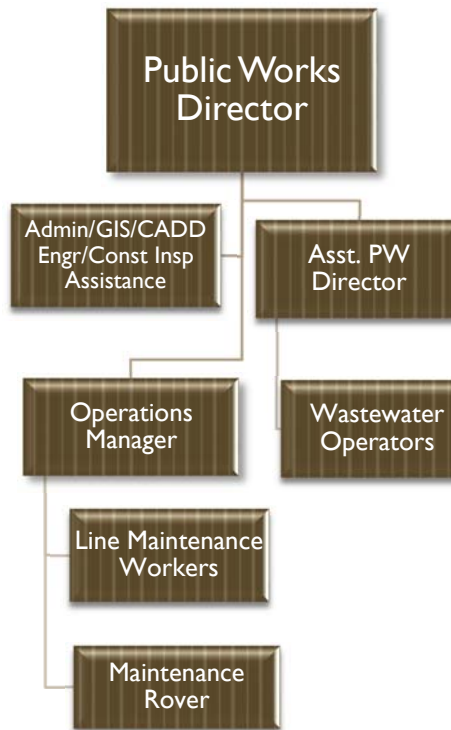
The Public Works Department is responsible for the operation and maintenance of public wastewater collection and treatment system. The Engineering Division manages capital improvement projects and performs development review. The Operations Division performs routine line maintenance of the collection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

PURPOSE

- The wastewater utility operates ten lift stations and 50 miles of gravity collection main serving 3,600 retail customers. Treatment occurs at a centralized plant prior to discharging treated effluent into the White River under a NPDES permit issued by the WDOE. Dewatered biosolids are hauled to eastern Washington for land application as a soil amendment.

STRATEGIC PRIORITIES

- Reduce flows to the plant as a result of inflow and infiltration
- Conversion of mapping to Geographic Information System capabilities.



2018 Highlights

- ✓ Completed construction of WWTP disinfection capacity and other improvements.
- ✓ Continued flow measurement program to identify inflow / infiltration problem areas.
- ✓ Installed telemetry at sewer lift stations and worked on lift station upgrades.
- ✓ Extended sewer on Florence St to retire the Clovercrest lift station.
- ✓ Completed detailed survey of all manholes in the sewer system.

2019 Key Projects

- Replace sludge pumps at the plant that feed the belt filter press.
- Conduct smoke testing throughout the sewer system.
- Address issues that arise regarding WDOE requirements for TMDL to the White River.
- Complete final 10-year monitoring of wetland mitigation sites.
- Complete lift station upgrades.

Changes/Notes

- Forgo annual rate increase tied to the CPI-U for the Seattle region as set forth in city code and instead reduce sewer rates.

Wastewater Utility Fund 420	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,933,400	\$ 3,670,931	\$ 3,670,931	\$ 2,875,053	\$ (795,878)	-22%
Charges for Services	4,437,849	4,478,000	4,549,000	4,139,000	(339,000)	-8%
Interest & Other	105,884	38,000	136,147	91,000	53,000	139%
Total Operating Revenues	<u>4,543,733</u>	<u>4,516,000</u>	<u>4,685,147</u>	<u>4,230,000</u>	<u>(1,081,878)</u>	<u>-24%</u>
Capital Connection Fees	281,445	358,200	1,250,000	800,000	441,800	123%
Revenue Bond/Capital Grants/Transfer	2,048,268	-	-	-	-	-
Total Other Sources	<u>2,329,713</u>	<u>358,200</u>	<u>1,250,000</u>	<u>800,000</u>	<u>441,800</u>	<u>123%</u>
Total Resources	<u>\$ 8,806,846</u>	<u>\$ 8,545,131</u>	<u>\$ 9,606,078</u>	<u>\$ 7,905,053</u>	<u>(640,078)</u>	<u>-7%</u>
Expenditures						
Salaries	556,576	627,692	608,821	680,907	53,215	8%
Personnel Benefits	257,224	269,373	266,463	309,428	40,055	15%
Supplies	99,104	90,888	159,453	74,200	(16,688)	-18%
Services/Charges	452,034	454,286	446,122	529,900	75,614	17%
City Taxes	355,028	357,100	370,000	338,000	(19,100)	-5%
Public Utility/B&O/Excise Taxes	105,323	106,800	116,200	110,000	3,200	3%
Intgov't Services & Taxes	10,099	18,400	15,400	16,400	(2,000)	-11%
Interfund Services	343,059	373,826	373,826	377,547	3,721	1%
Operating Expenditures	<u>2,178,446</u>	<u>2,298,363</u>	<u>2,356,285</u>	<u>2,436,382</u>	<u>138,019</u>	<u>6%</u>
Projects & Capital Outlay*	429,373	2,640,333	2,296,619	670,000	(1,970,333)	-75%
Debt Service	1,553,799	1,494,510	1,494,510	1,487,338	(7,172)	0%
Interfund Loans	256,399	5,063	5,063	-	(5,063)	-100%
Transfer Out - Fund 455, other	681,293	578,548	578,548	578,127	(421)	0%
Total Expenditures	<u>\$ 5,099,310</u>	<u>\$ 7,016,818</u>	<u>\$ 6,731,025</u>	<u>\$ 5,171,847</u>	<u>(1,844,971)</u>	<u>-26%</u>
Reserve Goal						
Available Fund Balance (Goal 2.5%)	2,229,661	93,074	1,439,814	1,268,121	60,910	
Assigned for PWTFLL 1/2 Annual	755,907	751,022	751,022	743,669	743,669	
Committed for O&M @ 16%	348,551	337,285	337,285	389,821	389,821	
Committed for Construction-1%FA	373,417	346,933	346,933	331,595	331,595	
Ending Fund Balance	<u>\$ 3,707,536</u>	<u>\$ 1,528,313</u>	<u>\$ 2,875,053</u>	<u>\$ 2,733,206</u>	<u>\$ 1,465,085</u>	

Staffing in FTE's	7.86	7.86	7.86	8.19
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Projects & Capital Outlay Detail	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019
Revenues				
Transfer In -	-	-	-	-
760 Debt Proceeds	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Sewer System Eval Survey (non cap)				320,000
749 - Sewer Plan & WWTP O&M Update	-	-	-	-
765 - Florence St Improvements	-	225,000	177,536	-
760 - WWTP UV & Misc Improvements	380,841	1,997,000	1,900,750	-
Equipment & Machinery	48,532	418,333	218,333	350,000
Total Expenditures	<u>429,373</u>	<u>2,640,333</u>	<u>2,296,619</u>	<u>670,000</u>
Project Net	<u>(429,373)</u>	<u>(2,640,333)</u>	<u>(2,296,619)</u>	<u>(670,000)</u>

Natural Gas Utility Fund 430

WHO

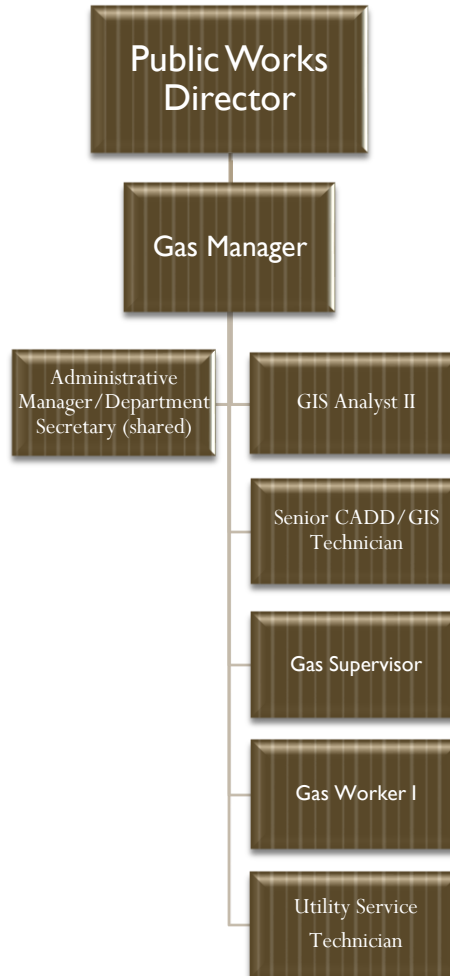
The Public Works Department is responsible for the operation and maintenance of the natural gas distribution system. The Engineering Division provides mapping of system facilities. The Operations Division performs routine maintenance of the system and daily operation of the distribution mains, service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

PURPOSE

- The utility has 21 district regulator stations and 91.8 miles of distribution main serving 4,516 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 (PSE).

STRATEGIC PRIORITIES

- The utility continues to focus on compliance with state and federal pipeline safety regulations while maintain a high level of customer service. A new system utilizing GIS solution for collecting, processing, and storing data has been implemented to increase productivity and improve system knowledge. Distribution Integrity Management Plan (DIMP) has placed more emphasis on collecting and analyzing data to determine any system deficiencies, FlowGIS will be instrumental in finding these deficiencies.



2018 Highlights

- ✓ 0 loss time or OSHA reportable accidents.
- ✓ 0 findings during WUTC Standard inspection.
- ✓ 0 findings during WUTC DIMP inspection.
- ✓ Continued meter replacements.
- ✓ UAF is at 0.02%.
- ✓ GIS Conversion with FlowGIS Data Management.
- ✓ Kibler Main Reinforcement.
- ✓ Stevenson/ Wells Relocate.
- ✓ Semanski Farms, Suntop Div. IV
- ✓ Warner Reinforcement

2019 Key Projects

- Roosevelt Main Replacement.
- Reg station and farm tap elimination on SR 164.
- Meter replacement program
- Mud Mtn Telemetry
- Incorporation of FlowGIS into daily work
- Suntop Div V
- Blake and Warner

Changes/Notes

NOAA's Climate Prediction Center indicates we have a 70% chance of experiencing El Nino conditions for winter 2018-19.

Natural Gas Fund 430	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,905,543	\$ 2,550,098	\$ 2,550,098	\$ 2,631,572	81,474	3%
Charges for Services	4,519,644	3,902,520	4,259,802	3,962,400	59,880	2%
Capital Connection Fees	85,664	2,496	56,000	2,400	(96)	-4%
Interest & Other	58,070	34,900	71,227	50,600	15,700	45%
Total Revenues	4,663,378	3,939,916	4,387,029	4,015,400	156,958	4%
Total Resources	<u>\$ 6,568,920</u>	<u>\$ 6,490,014</u>	<u>\$ 6,937,127</u>	<u>\$ 6,646,972</u>	<u>156,958</u>	<u>2%</u>
Expenditures						
Salaries	618,338	670,160	682,134	791,295	121,135	18%
Personnel Benefits	275,003	280,341	272,829	335,832	55,491	20%
Natural Gas Purchases	1,930,119	1,800,000	1,537,000	1,700,000	(100,000)	-6%
Supplies	137,353	130,440	222,188	133,000	2,560	2%
Services/Charges	106,199	131,997	114,400	147,660	15,663	12%
City Taxes	271,179	251,000	255,588	255,000	4,000	2%
Public Utility/B&O/Excise Taxes	164,077	152,000	153,345	155,000	3,000	2%
Intgov't Services & Taxes	12,170	14,200	14,200	17,000	2,800	20%
Interfund Services	327,563	393,889	393,889	419,486	25,597	6%
Operating Expenditures	3,842,000	3,824,027	3,645,573	3,954,273	130,246	3%
Projects & Capital Outlay (detail below)	148,180	595,100	659,982	262,044	(333,056)	-56%
Debt Service	-	-	-	-	-	-
Total Expenditures	<u>\$ 3,990,180</u>	<u>\$ 4,419,127</u>	<u>\$ 4,305,555</u>	<u>\$ 4,216,317</u>	<u>(202,810)</u>	<u>-5%</u>
					Reserve Goal	
Available Fund Balance (Goal 2.5%)	1,582,349	268,503	829,188	392,204	98,857	
Committed for O&M @ 25%	915,525	956,007	956,007	988,568	988,568	
Committed for Gas Rate Stability	50,000	150,000	150,000	250,000	250,000	
Committed for Future Projects		650,000	650,000	1,000,000	1,000,000	
Committed for Construction	30,866	46,377	46,377	49,883	49,883	
Ending Fund Balance	<u>\$ 2,578,740</u>	<u>\$ 2,070,887</u>	<u>\$ 2,631,572</u>	<u>\$ 2,430,655</u>	<u>\$ 2,387,308</u>	
Staffing in FTE's	7.82	7.82	7.82	9.16		

Projects & Capital Outlay Detail	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019
Revenues				
Natural Gas Reserve Funds	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Demo old city shops				18,000
771 Warner Ave Reinforcement			160,620	
Natural Gas Improvements	8,736	458,547	418,135	117,752
GIS Software		50,000	50,000	
Machinery and Equipment	139,444	86,553	31,227	126,292
Total Expenditures	<u>148,180</u>	<u>595,100</u>	<u>659,982</u>	<u>262,044</u>
Project Net	<u>(148,180)</u>	<u>(595,100)</u>	<u>(659,982)</u>	<u>(262,044)</u>

Solid Waste Utility Fund 440

WHO

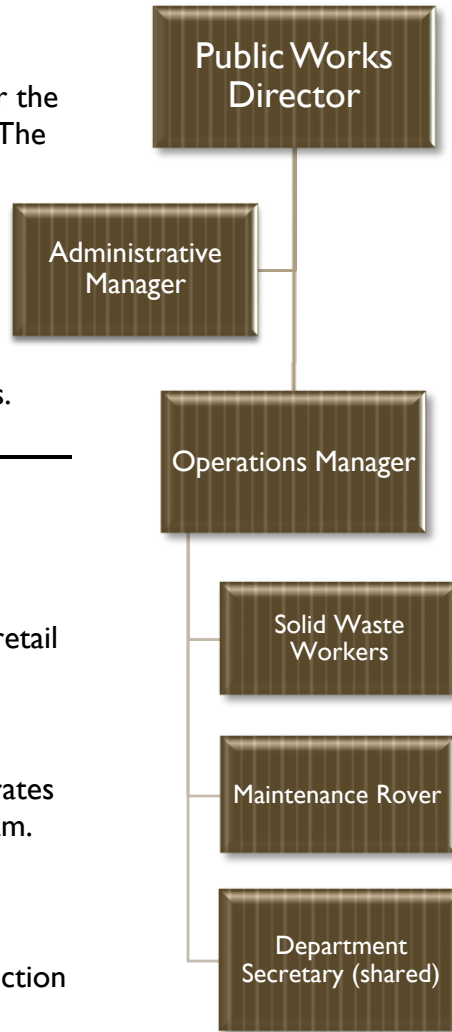
The Public Works Department is responsible for the operation of the solid waste collection system. The Operations Division performs daily operation of the garbage, commingled recycling, commercial cardboard recycling and yard waste collection routes and oversees container maintenance and procurement. 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 approximately 3,700 retail customers within the city limits.
- To provides yard waste collection for approximately 2,700 customers and operates a commercial cardboard recycling program. The yard waste collection program also accepts food scraps and soiled paper.
- The utility provides mixed recycling collection service integrated with waste rates.

STRATEGIC PRIORITIES

- Maintain lowest possible cost of service to current customers.



2018 Highlights

- ✓ 2.8% growth in residential customers.

2019 Key Projects

- New driver training for rovers and fill-in drivers.
- Designation of lead driver will allow closer supervision and more timely responses to changes in personnel availability.

Changes/Notes

- Cost of recycling has risen dramatically as a result of market decisions. Rates will see increases due to an estimated \$80,000 increase in recycle disposal costs.
- Contracts for disposal of yard waste will expire in spring, 2019 and may require rate increases.

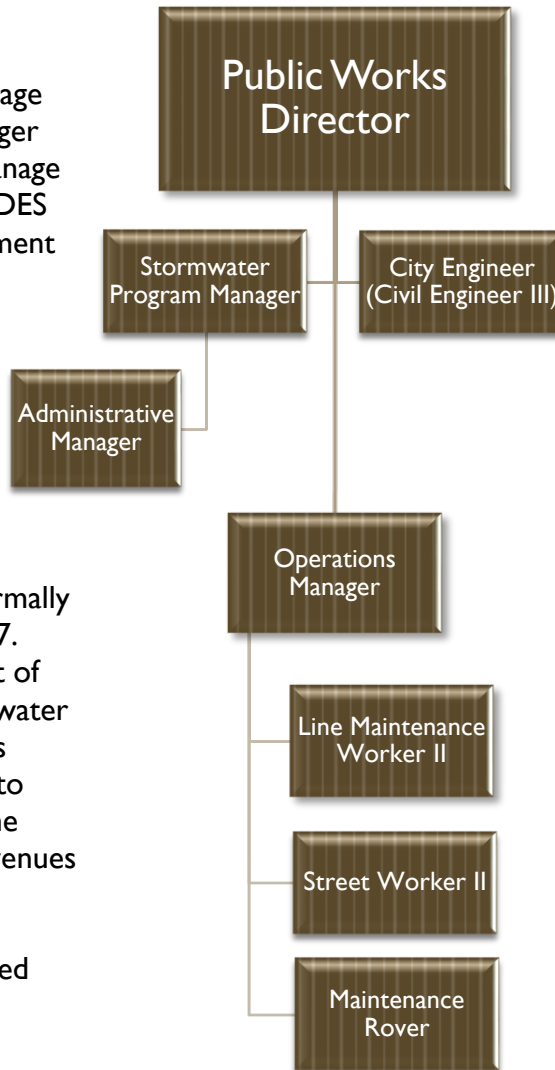
Solid Waste Fund 440	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 287,862	\$ 288,877	\$ 288,877	\$ 460,383	\$ 171,506	59%
Intergovernmental	24,493	24,494	19,889	24,500	6	0%
Charges for Services	2,275,708	2,312,937	2,420,087	2,593,350	280,413	12%
Capital Fees	8,010	4,800	15,500	10,000	5,200	108%
Interest & Other	32,903	24,494	30,025	28,500	4,007	16%
Total Revenues	<u>2,341,114</u>	<u>2,366,725</u>	<u>2,485,501</u>	<u>2,656,350</u>	<u>289,626</u>	12%
Total Resources	<u>\$ 2,628,976</u>	<u>\$ 2,655,602</u>	<u>\$ 2,774,378</u>	<u>\$ 3,116,733</u>	<u>461,132</u>	17%
Expenditures						
Salaries	310,034	318,208	291,122	346,372	28,164	9%
Personnel Benefits	171,939	170,375	171,538	202,248	31,873	19%
Supplies	45,230	72,900	32,500	84,000	11,100	15%
Services/Charges	57,399	61,219	57,362	65,613	4,394	7%
City Taxes	182,057	189,000	193,398	204,900	15,900	8%
Intgov't Services & Taxes	184,340	189,000	195,250	203,600	14,600	8%
Recycle Tipping Fees	106,004	105,000	133,385	190,000	85,000	81%
Organics Tipping Fees	82,612	128,000	110,000	115,000	(13,000)	-10%
Garbage Tipping Fees	628,218	620,000	638,200	667,000	47,000	8%
Interfund Services	532,127	472,178	472,178	561,330	89,152	19%
Operating Expenditures	<u>2,299,960</u>	<u>2,325,880</u>	<u>2,294,933</u>	<u>2,640,063</u>	<u>314,183</u>	14%
Debt Service	18,895	19,062	19,062	18,986	(76)	0%
Total Expenditures	<u>\$ 2,318,855</u>	<u>\$ 2,344,942</u>	<u>\$ 2,313,995</u>	<u>\$ 2,659,049</u>	<u>314,183</u>	13%
					ReserveGoal	
Available Fund Balance (Goal 1%)	132,629	74,750	224,474	196,479	26,401	
Committed for O&M @ 8%	157,770	186,070	186,070	211,205	211,205	
Assigned for Containers	19,721	49,839	49,839	50,000	50,000	
Ending Fund Balance	<u>\$ 310,120</u>	<u>\$ 310,660</u>	<u>\$ 460,383</u>	<u>\$ 457,684</u>	<u>\$287,606</u>	

Staffing in FTE's	5.02	5.02	5.02	5.43
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Stormwater Management 450

WHO

The Public Works Department is responsible for the operation and maintenance of the City's storm drainage system. The City's Stormwater Manager and the City Engineer develop and manage capital improvement projects and NPDES permit compliance, including development review. The Operations Division performs street sweeping, maintenance of public storm drainage catch basins, pipes, ditches and ponds.



PURPOSE

- The stormwater utility was formally organized by ordinance in 2017. The fund accounts for the cost of owning and operating a stormwater collection system that protects properties from damages due to flooding and is protective of the environment. Operational revenues come from rates assessed on residential and commercial properties, including City owned parcels.

STRATEGIC PRIORITIES

- Implement a proactive stormwater management program to maintain NPDES permit compliance through public education and outreach, public involvement and participation, illicit discharge detection and elimination, controlling runoff from development and construction sites, system operation and maintenance, reduction of TMDL pollutants, and water quality monitoring.
- Stabilize the utility to insure adequate funding which in turn facilitates compliance with applicable laws and improves overall water quality in the contributions from the City to the Green and White River systems.

2018 Highlights

- ✓ Completed rate analysis based on impervious areas on every defined property parcel in the City and converted data to rates to be implemented.

2019 Key Projects

- Complete and adopt the 6-year Stormwater Comprehensive Plan
- Complete permits and design for replacing the Battersby Ave Culverts.

Changes/Notes

- Rate charges began in September 2018 after authorization for formation of the utility in 2017.

Stormwater Management Fund 450	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 56,084	\$ 56,084	
Licenses & Permits	918	1,500	150	150	(1,350)	-90%
Charges for Services	161	147,800	170,000	526,000	378,200	256%
Transfers-In General Fund	397,679	285,300	285,300	-	(285,300)	-100%
Operating Revenues	\$ 398,758	\$ 434,600	\$ 455,450	\$ 526,150	91,550	21%
Project Revenues (Detail below)	-	390,000	382,000	8,000	(382,000)	
Total Stormwater Revenues	\$ 398,758	\$ 824,600	\$ 837,450	\$ 590,234	(234,366)	-28%
Expenditures						
Salaries	169,373	220,399	176,920	234,353	13,954	6%
Personnel Benefits	73,978	91,916	73,920	102,552	10,636	12%
Supplies	2,609	6,000	6,500	6,500	500	8%
Services/Charges	3,792	600	2,840	2,680	2,080	347%
Intgov't Svc/Taxes	39,023	38,000	39,378	39,378	1,378	4%
Interfund Services	65,658	116,370	117,995	116,016	(354)	0%
Operating Expenditures	354,433	473,285	417,553	501,479	28,194	6%
Debt Service	-	-	-	54,000		
Projects & Capital Outlay (Detail below)	19,617	400,000	363,813	33,000	(367,000)	
Total Stormwater Expenditures	\$ 374,050	\$ 873,285	\$ 781,366	\$ 588,479	(284,806)	-33%
Ending Fund Balance	-	\$(48,685)	\$ 56,084	\$ 1,755	50,440	

Projects/Capital Revenue & Expenditure Detail	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019
Revenues				
Transfer In General Fund	-	150,000	150,000	-
Interfund Loan from Fund 180	-	200,000	200,000	-
KC Flood Control Sub-Regional Opportunity Fund	-	40,000	32,000	8,000
Total Project Revenues	-	390,000	382,000	8,000
Expenditures				
700 Jewell Street Drainage Improvements	19,617	300,000	291,813	-
Stormwater Comprehensive Plan	-	60,000	40,000	-
Chinook Stormwater Pond Clean-up	-	-	-	25,000
770 Battersby Avenue Culvert	-	40,000	32,000	8,000
Total Project Expenditures	19,617	400,000	363,813	33,000
Project Net		(10,000)	18,187	(25,000)

Staffing in FTE's	2.53	3.03	3.03	3.03
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Revenue Bonds Fund 455	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 1,114,981	\$ 343,356	\$ 343,353	\$ 345,444	\$ 2,088	1%
Transfer In-Water Fund 410	200,000	-	-	-	-	
Transfer In-Sewer Fund 420	681,293	578,548	578,548	578,127	(421)	0%
Interest & Other	6,640	6,500	5,000	5,000	(1,500)	-23%
Total Revenues	887,933	585,048	583,548	583,127	167	0%
Total Resources						
	\$ 2,002,914	\$ 928,404	\$ 926,901	\$ 928,571	167	0%
940 Debt Service 2005 Revenue Bond	759,552	-	-	-	-	
970 Debt Service 2011 Revenue Bond	394,825	325,725	325,425	320,225	(5,500)	-2%
976 Debt Service 2017 Revenue Bond	120,319	256,032	256,032	255,674	(358)	0%
Transfer Out - Advance Escrow	384,862					
Total Expenditures	\$ 1,659,558	\$ 581,757	\$ 581,457	\$ 575,899	(5,333)	-1%
Available for Debt Service			-	-	-	
Restricted for Bond Requirements	343,356	346,647	345,444	352,672	6,025	2%
Ending Fund Balance	\$ 343,356	\$ 346,647	\$ 345,444	\$ 352,672	6,025	2%

Equipment Rental Fund 520

WHO

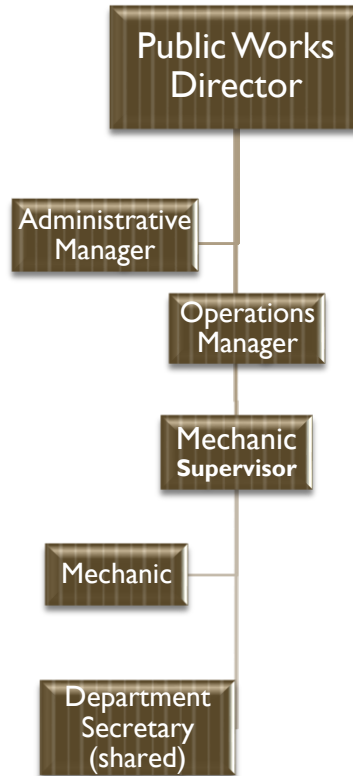
The Public Works Department is responsible for the maintenance of the city's vehicle and equipment fleet. Two mechanics provide this service at the City Shops. Administrative help documents the cost of parts, fuel, insurance and repair of each vehicle and assigns the actual cost of such to the respective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

STRATEGIC PRIORITIES

- The city has seen the average life cycle of vehicles increase over time which results in higher maintenance costs at the later stages of life.
- Eliminate excess and aged or replaced equipment to reduce maintenance and operating costs.



2018 Highlights

- ✓ Fielded 2 new police replacement patrol vehicles and 1 fleet additional police patrol vehicles
- ✓ Received and fielded new automated refuse truck.
- ✓ Mechanic Supervisor retired after 35 years of service to the City.
- ✓ Key staff received training on the Fleet Maintenance Software to enable ore effective use.

2019 Key Projects

- Replace 2 additional PD patrol vehicles
- Continue to retire aged and obsolete/ unneeded equipment
- Shop cleanup
- Inventory review

Changes/Notes

The department will see increased emphasis on use of data to control costs and improve service levels.

Removal of excess equipment will continue to see emphasis to reduce equipment and labor costs.

Equipment Rental Fund 520	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 2,666,731	\$ 2,606,410	\$ 2,606,410	\$ 2,322,264	\$ (284,146)	-11%
Interfund Services <i>(Detail Below)</i>	880,822	947,475	947,475	1,146,309	198,834	21%
Interest & Other	38,320	25,000	81,787	32,000	7,000	28%
Total Revenues	919,142	972,475	1,029,262	1,178,309	205,834	21%
Loan Repayment & Debt Proceeds	362,425	13,158	13,158	-	(13,158)	-100%
Transfers In	-	53,000	53,000	67,000	14,000	NA
Total Other Sources	362,425	66,158	66,158	67,000	842	1%
Total Resources	<u>\$ 3,948,298</u>	<u>\$ 3,645,043</u>	<u>\$ 3,701,830</u>	<u>\$ 3,567,573</u>	<u>\$ (77,470)</u>	-2%
Expenditures						
Salaries	218,050	217,670	231,839	200,302	(17,368)	-8%
Personnel Benefits	96,323	102,117	106,695	99,720	(2,397)	-2%
Fuel	115,847	120,000	134,000	135,000	15,000	13%
Other Supplies	157,256	160,100	147,138	157,500	(2,600)	-2%
Services/Charges	47,741	44,455	56,086	48,025	3,570	8%
Intgov't Services & Taxes	1,393	1,100	1,100	1,100	-	0%
Interfund Services	21,935	29,485	29,485	37,633	8,148	28%
Operating Expenditures	658,545	674,927	706,343	679,280	4,353	1%
Debt Payment	-	-	2,768	2,757	2,757	0%
Capital Outlay <i>(detail below)</i>	674,867	951,846	670,456	454,528	(497,318)	-52%
Total Expenditures	<u>1,333,412</u>	<u>1,626,773</u>	<u>1,379,567</u>	<u>1,136,565</u>	<u>(490,208)</u>	-30%
					Reserve Goal	
Available	566,478		(269,499)	26,866	-	
Committed for O&M @ 8%	52,684	53,994	56,507	54,342	54,342	
Governmental Funds Balance	1,080,194	1,117,847	887,339	1,064,819	1,064,819	
Enterprise Funds Balance	915,530	846,429	1,647,916	1,284,981	1,284,981	
Ending Fund Balance	<u>\$ 2,614,885</u>	<u>\$ 2,018,270</u>	<u>\$ 2,322,264</u>	<u>\$ 2,431,008</u>	<u>\$ 2,404,142</u>	

Projects/Capital Expenditure Detail

Expenditures						
Parks Mower				69,000		
Police Cruisers (2)				98,528		
Gas Dump Truck				141,000		
Natural Gas Fund Vehicle				79,000		
Community Development Truck				35,000		
Data Processing Truck				32,000		
Vehicles	400,020	951,846	670,456	-		
Machinery & Equipment	274,847	-	-	-		
Total Expenditures	<u>674,867</u>	<u>951,846</u>	<u>670,456</u>	<u>454,528</u>		

Staffing in FTE's	3.50	3.50	3.50	2.60
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2018 Equipment Rental Charge Detail

Operating Fund Charges*	Budget 2017	Budget 2018	Budget 2019
Administration	\$ 2,059	\$ 1,922	\$ 3,393
Police	199,470	212,250	296,435
Community Development	3,481	3,142	6,631
Parks	55,867	60,278	80,814
Senior Center	14,041	19,738	18,123
Street	51,932	74,423	114,704
Stormwater	51,932	96,524	46,298
Water	66,674	89,322	108,867
Wastewater	44,317	36,386	28,214
Gas	58,592	107,347	115,648
Solid Waste	316,321	233,966	319,640
Expo Center	-	558	-
Data Processing	-	1,004	1,429
Facilities	11,588	10,614	6,113
Total Citywide Charges	<u>\$ 876,274</u>	<u>\$ 947,474</u>	<u>\$ 1,146,309</u>

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

Information and Media Services

Fund 530

WHO

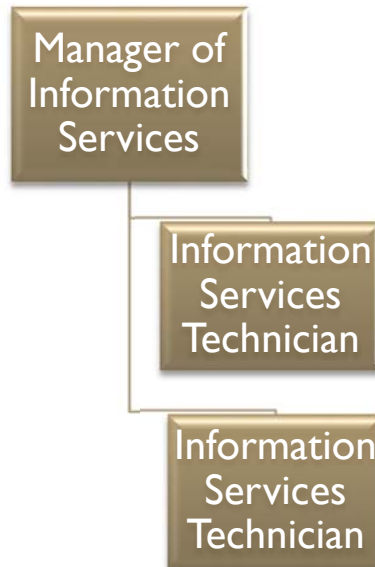
The Information Services Department is responsible for the design, procurement, implementation, and support of the city's information technology infrastructure and end user computing environment. Through cost effective, centralized management of all I.T resources, the Information Services Department 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.



2018 Highlights

- PD Dispatch remodel.
- PD Telecom closet and cabling cleanup
- Implementation of GIS Enterprise License Agreement
- Comcast Franchise Agreement renewal.
- Spillman CAD/RMS server replacement and upgrades
- E911 VIPER system replacement.
- PD radio system replacement
- Decommission of Spillman Millennium server.
- MySeniorCenter implementation
- Mitel phone controller replacement
- Continued deployment of Windows 10
- Pd Copier Replacement
- Video monitoring and camera improvements for city and PD

2019 Key Projects

- Phase 4 card entry system implantation.
- Jail video visitation system
- Phone system audit
- Exchange migration to Office 365
- ECTV video server installation
- Conference room and council chambers AV upgrades
- PD armory and squad room remodel
- Eden and Incode security audit
- Replace ECTV/IT vehicle

Data Processing Fund 530	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 137,879	\$ 173,795	\$ 173,795	\$ 186,265	\$ 12,470	7%
Interfund Services	539,556	651,251	653,651	711,675	60,424	9%
Comcast Franchise Fees	25,277	12,750	12,750	12,750	-	NA
Interest & Other	1,123	600	1,300	1,000	400	0%
Intergovernmental	58,415	45,873	44,767	48,663	2,790	6%
Total Revenues	624,370	710,474	712,468	774,088	63,614	9%
Project Revenues	72,400	190,000	190,000	37,000	(153,000)	-81%
Total Resources	<u>\$ 834,649</u>	<u>\$ 1,074,269</u>	<u>\$ 1,076,263</u>	<u>\$ 997,353</u>	<u>(76,916)</u>	-7%
Expenditures						
Salaries	174,376	200,582	199,952	223,666	23,084	12%
Personnel Benefits	76,568	80,437	77,417	90,126	9,689	12%
Supplies	74,060	98,750	91,400	109,150	10,400	11%
Services/Charges	278,649	331,029	324,325	357,325	26,296	8%
Interfund Services	1,256	1,004	1,004	1,429	425	42%
Operating Expenditures	604,909	711,802	694,098	781,696	69,894	10%
Transfer Out	-	-	-	16,000	16,000	
Capital Outlay	58,191	211,800	195,900	75,500	(136,300)	-64%
Total Expenditures	<u>\$ 663,101</u>	<u>\$ 923,602</u>	<u>\$ 889,998</u>	<u>\$ 873,196</u>	<u>\$ (50,406)</u>	-5%
					Reserve Goal	
Available	29,763	-	-	-		
Restricted Comcast Reserves	45,000	54,000	62,000	58,000	58,000	
Designated for O&M @ 16%	96,785	96,667	124,265	66,157	125,071	
Ending Fund Balance	<u>\$ 171,549</u>	<u>\$ 150,667</u>	<u>\$ 186,265</u>	<u>\$ 124,157</u>	<u>\$ 183,071</u>	

Projects & Capital Outlay Detail	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019
Revenues				
KC E911 Funds	-	60,000	60,000	-
Transfer in - REET	72,400	15,000	15,000	37,000
Transfer in - General Fund	-	115,000	115,000	-
Total Revenues	<u>72,400</u>	<u>190,000</u>	<u>190,000</u>	<u>37,000</u>
Expenditures				
Machinery & Equipment	49,060	180,900	195,900	-
Microsoft Exchange				30,000
Shops/Court Copier				10,500
Card Entry	36,000	30,900	-	35,000
Total Expenditures	<u>85,060</u>	<u>211,800</u>	<u>195,900</u>	<u>75,500</u>
Project Net	<u>(12,660)</u>	<u>(21,800)</u>	<u>(5,900)</u>	<u>(38,500)</u>

Staffing in FTE's	3.00	3.00	3.00	3.00
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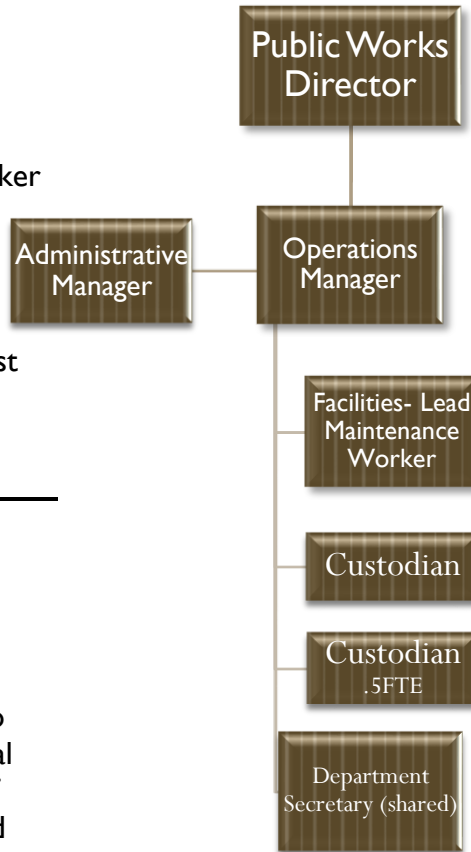
2018 Information Service Charge

Operating Fund Charges*	Budget 2017	Budget 2018	Budget 2019
Municipal Court	18,706	18,724	24,050
Administration	29,599	42,671	26,552
Finance	33,073	44,630	38,163
Police	164,505	184,974	230,811
Community Development	21,890	37,744	44,641
Parks	8,244	13,086	13,672
Civil Service	3,632	5,525	6,369
Street	7,175	10,838	24,046
Stormwater	7,175	11,491	8,393
Arts	6,227	7,044	-
Pool	12,695	19,746	20,854
Youth Center/Senior Center	19,339	29,407	30,277
Water	25,642	46,651	44,163
Wastewater	52,406	68,697	62,906
Natural Gas	64,426	69,043	68,621
Solid Waste	6,451	11,499	12,763
Facilities	-	-	4,175
Equipment Rental	21,936	29,485	37,633
Total Citywide Charges	<u>\$ 503,121</u>	<u>\$ 651,255</u>	<u>\$ 698,089</u>

Facilities Maintenance Fund 535

WHO

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



2018 Highlights

- ✓ Completed renovation of Police Department Dispatch.
- ✓ New Carpet Install at the Senior Center.
- ✓ Refurbished the Rotary Park reader board.

2019 Key Projects

- Implement systematic maintenance procedures for periodic tasks.
- Brick and mortar repair with sealant at City Hall.
- Install new HVAC unit at the Senior Center.

Changes/Notes

Request: Increase the .5FTE Custodian to FTE.

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 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

Complete a facilities assessment and develop a plan for the renovation or repairs necessary to maintain quality public facilities.

Facilities Fund Fund 535	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019	\$ Diff	% Diff
Revenues						
Beginning Fund Balance	\$ 380,803	\$ 402,655	\$ 402,655	\$ 345,310	\$ (57,345)	-14%
Interfund Services (Detail Below)	639,793	692,014	692,014	946,214	254,200	37%
Interest & Other	2,991	1,500	2,000	2,000	500	33%
Total Revenues	<u>642,784</u>	<u>693,514</u>	<u>694,014</u>	<u>948,214</u>	<u>254,700</u>	<u>37%</u>
Project Revenues	-	-	-	165,000	165,000	
Total Resources	<u>\$ 1,023,587</u>	<u>\$ 1,096,169</u>	<u>\$ 1,096,669</u>	<u>\$ 1,458,524</u>	<u>\$ 362,355</u>	<u>33%</u>
Expenditures						
Salaries	127,850	157,948	161,813	197,032	39,084	25%
Personnel Benefits	57,496	76,401	68,189	101,912	25,511	33%
Supplies	40,381	33,600	37,450	40,450	6,850	20%
Insurance Services*	330,999	380,013	381,530	425,130	45,117	12%
Services/Charges	52,052	54,100	91,463	71,380	17,280	32%
Intgov't Services & Taxes	345	-	300	300	300	
Interfund Services	11,588	10,614	10,614	10,289	(325)	-3%
Operating Expenditures	<u>620,712</u>	<u>712,676</u>	<u>751,359</u>	<u>846,493</u>	<u>133,817</u>	<u>19%</u>
Projects & Capital Outlay*	-	30,000	-	165,000	135,000	
Total Expenditures	<u>\$ 620,712</u>	<u>\$ 742,676</u>	<u>\$ 751,359</u>	<u>\$ 1,011,493</u>	<u>\$ 268,817</u>	<u>36%</u>
					ReserveGoal	
Available	(11,437)	(58,944)	(60,044)	(3,408)	8,465	
Designated for O&M @ 16%	99,314	97,437	90,354	135,439	135,439	
Designated for Risk Management	315,000	315,000	315,000	315,000	315,000	
Ending Fund Balance	<u>\$ 402,877</u>	<u>\$ 353,493</u>	<u>\$ 345,310</u>	<u>\$ 447,031</u>	<u>\$ 458,904</u>	

Staffing in FTE's	2.89	2.89	2.89	3.59
Projects & Capital Outlay Detail	Actuals 2017	Budget 2018	Yr End Est 2018	Budget 2019
Revenues				
Transfer In - GF 4Culture Grant	-	-	-	\$ 30,000
Transfer In - REET	-	-	-	30,000
Transfer in - Property Mgt Fund	-	-	-	105,000
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,000</u>
Expenditures				
Repair Brick & Mortar City Hall	-	-	-	110,000
A&E Stevenson Yerxa Remodel	-	-	-	15,000
Senior Center HVAC	-	-	-	10,000
Automatic Security Gates at Shops	-	30,000	-	30,000
Total Expenditures	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>165,000</u>
Project Net	<u>-</u>	<u>(30,000)</u>	<u>-</u>	<u>-</u>

2018 Facilities Charge Detail

Operating Fund Charges*	Budget 2017	Budget 2018	Budget 2019
Municipal Court	\$ 15,334	\$ 15,735	\$ 23,416
Administration	24,218	26,492	38,946
Finance	45,706	46,309	68,783
Police	160,198	181,914	251,001
Community Development	25,096	26,753	38,934
Parks	19,267	23,518	31,016
Arts	3,904	3,041	4,446
Youth Center/Senior Center	91,022	90,532	131,326
Cemetery	-	546	628
Property Management	229	229	264
Golf Course	-	795	915
Street	13,487	14,768	18,116
Stormwater	6,553	8,355	13,204
Pool	8,305	9,006	11,261
Water	43,924	51,609	69,519
Wastewater	73,771	79,422	98,725
Natural Gas	41,227	46,974	62,053
Solid Waste	48,766	49,227	64,347
Expo Center	16,743	16,789	19,314
Total Citywide Charges	<u>\$ 637,750</u>	<u>\$ 692,014</u>	<u>\$ 946,214</u>

* Charges based on data from insurance documents

LONG TERM DEBT

General obligation bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. In 2017 the City of Enumclaw Transportation Benefit Districted issued \$2,750,000 of GO Bonds for Street Improvements. The Cole Street Bond will be paid off in 2018.

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 either 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

Name of Issuance	Purpose	Maturity Range	Interest Rate	Original Amount	Debt Outstanding
2003 LTGO Cole Street	Governmental Activities	5/22/03 to 6/1/18	3.60%	759,500	\$ 32,469
2016 LTGO Bond Transportation BD	Governmental Activities	10/19/16 to 12/1/31	2.43%	2,750,000	2,603,000
					<u>\$ 2,635,469</u>

Governmental Activities

Year Ending December 31	Principal	Interest	Total Requirement
2018	191,469	63,689	255,158
2019	162,000	59,389	221,389
2020	166,000	55,453	221,453
2021	170,000	51,419	221,419
2022	174,000	23,646	197,646
2023-2027	938,000	170,805	1,108,805
2028-2031	834,000	51,273	885,273
	-	-	-
Total	<u>\$ 2,635,469</u>	<u>\$ 475,673</u>	<u>\$ 3,111,142</u>

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. In 2017 the City acquired a LOCAL loan from Washington State to finance several pieces of large equipment. The loans were used in both governmental and proprietary funds, and therefore the repayment is split between the two categories. In 2013 the City was

awarded two Drinking Water State Revolving Fund loans to finance resurfacing of the Water Reservoir and other Water Improvement projects.

Government Loans

Name of Issuance	Purpose	Maturity Range	Interest Rate	Amount of Issue	Debt Outstanding
Waterline PWTF Loan	Business-type Activities	4/22/96 to 7/1/18	1.00%	7,000,000	376,790
Y Bar S Acquisition	Business-type Activities	10/01/09 to 10/01/29	1.50%	730,248	425,123
WWTP Expansion PWTF	Business-type Activities	9/15/03 to 9/15/23	5.00%	24,700,000	10,414,672
LOCAL Loan	Business-type Activities	12/01/16 to 06/01/26	2.06%	437,393	406,420
DWSRF Water Reservoir	Business-type Activities	6/1/13 to 10/1/37	1.50%	5,777,775	5,078,463
DWSRF Water Improvements	Business-type Activities	6/30/13 to 10/1/37	1.50%	1,778,000	1,689,100
LOCAL Loan	Governmental Activities	12/01/16 to 06/01/26	2.06%	214,677	199,437
					<u>\$ 18,590,005</u>

Governmental Activities				Business-type			
Year Ending December 31	Principal *	Interest	Total Requirement	Year Ending December 31	Principal	Interest	Total Requirement
2018	\$ 18,249	4,197	22,446	2018	2,213,916	182,937	2,396,853
2019	18,979	8,587	27,566	2019	1,838,616	164,511	2,003,127
2020	19,927	7,614	27,542	2020	1,840,549	149,581	1,990,130
2021	20,924	6,593	27,517	2021	1,842,579	134,552	1,977,132
2022	21,930	5,521	27,451	2022	1,844,711	127,024	1,971,735
2023-2026	<u>99,428</u>	<u>10,246</u>	<u>109,674</u>	2023-2027	5,565,864	387,127	5,952,991
Total	<u>\$ 199,437</u>	<u>\$ 42,758</u>	<u>\$ 242,194</u>	2028-2032	1,819,585	187,578	2,007,164
				2033-2037	<u>1,424,747</u>	<u>53,428</u>	<u>1,478,175</u>
				Total	<u>\$ 18,390,568</u>	<u>\$ 1,386,739</u>	<u>\$ 19,727,580</u>

Revenue Bonds

In 2017 the City issued \$4,855,000 in revenue bonds with an interest rate of 2.3%. The proceeds were used to advance refund \$3,150,000 of outstanding 2011 revenue bonds which had interest rates varying from 4.5% to 5.25%. New money of \$2,047,000 was added to the refunding issue for improvements to the wastewater treatment plant. The remaining net proceeds plus \$384,864 from the bond reserve fund was deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded debt.

Revenue Bonds

Name of Issuance	Purpose	Maturity Range	Interest Rate	Original Amount	Debt Outstanding
2017 Water/Wastewater Refund	Business-type Activities	5/2/2017-9/1/2031	2.30%	4,855,000	\$ 4,784,000
2011 Water/Wastewater	Business-type Activities	2/1/11 to 9/1/30	2% to 4.5%	5,660,000	1,550,000
					<u>\$ 6,334,000</u>

Business-type Activities

Year Ending December 31	Principal	Interest	Total Requirement
2018	401,000	180,457	581,457
2019	409,000	166,899	575,899
2020	426,000	151,772	577,772
2021	525,000	135,924	660,924
2022	549,000	115,709	664,709
2023-2027	2,723,000	328,164	3,051,164
2028-2031	<u>1,301,000</u>	<u>67,850</u>	<u>1,368,850</u>
Total	\$ 6,334,000	\$ 1,146,775	\$ 7,480,775

2019 Budget

Revised 12/13/2018 jb

Department/Fund - FTE Count	Court 020	Admin 031	Finance 040	Police 060	CD/ Plan 072	Bldg 073	Parks/Rec 082 083	Cultural Prgms 084	Senior Center 085	Civil Service 093	Streets 110	Storm Water 450	TBD 112	Pool 170	Water 410	Sewer 420	Gas 430	Solid Waste 440	Equip Rental 520	DP 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 - 2.50																							
City Administrator		1.00																					1.00
City Clerk		1.00																					1.00
Economic Dev/Grant Writer/Vacant																							-
Deputy City Clerk		0.50																					0.50
Finance 6.0																							
Finance Director			1.00																				1.00
Accountant/Vacant																							-
HR Analyst II			1.00																				1.00
Accounting Tech III/Payroll			1.00																				1.00
Accounting Technician III			1.00																				1.00
Accounting Technician II			1.00																				1.00
Admin Clerk II			1.00																				1.00
Information Services 3.0																							
Manager of Information Services																						1.00	1.00
Information Services Tech																						1.00	1.00
Information Services Tech																						1.00	1.00
Civil Service .10																							
ECSC Secy & Examiner										0.10													0.10
POLICE 34.05																							
Chief				1.00																			1.00
Admin Assistant				1.00																			1.00
Commander				1.00																			1.00
Commander				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				6.00																			6.00
Communications Supervisor				1.00																			1.00
Comm Officer/Dispatcher				5.00																			5.00
Records Specialist				1.00																			1.00
Community Development - 5.6																							
Community Development Director					0.90	0.10																	1.00
Interim Building Official						1.00																	1.00
Building Inspector						1.00																	1.00
Code Enforcement Officer					0.25	0.25																	0.50
Senior Planner					0.90	0.10																	1.00
Permit Specialist					0.30	0.70																	1.00
Department Secretary					0.50		0.25				0.05				0.08	0.08	0.04						1.00
Parks 4.55																							
Parks & Rec Director							0.40	0.30						0.30									1.00
Parks & Rec Coordinator							1.00																1.00
Parks Dept Secretary (Vacant)																							-
Parks Mtnce Worker I								1.00															1.00
Parks Mtnce Worker II								0.95						0.05									1.00
Pool 2.40																							
Aquatics Center Supervisor															1.00								1.00
Aquatics Rec Assistant														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	Cultural Pgrms 084	Senior Center 085	Civil Service 093	Streets 110	Storm Water 450	TBD 112	Pool 170	Water 410	Sewer 420	Gas 430	Solid Waste 440	Equip Rental 520	DP 530	Facilities 535	Total	
Arts Commission -																							
Arts Coordinator								0.33															0.33
Senior Center - 2.97																							
Senior Center Director									1.00														1.00
Recreation Program Asst									1.00														1.00
Van Driver									0.47														0.47
Office Assistant									0.50														0.50
PW Admin/Engineers - .83 (112)																							
Public Works Director											0.05	0.05	0.03		0.20	0.20	0.20	0.10	0.10		0.07	1.00	
Civil Engineer III												0.10				0.90						1.00	
Civil Engineer II										0.40			0.60									1.00	
Construction Inspector										0.20			0.20		0.20	0.20	0.20					1.00	
GIS Analyst II					0.05	0.10									0.25	0.10	0.50					1.00	
Senior Engineer Tech										0.10					0.30	0.30	0.30					1.00	
StormWater Program Mgr											1.00											1.00	
Assistant Public Works Director															0.50	0.50						1.00	
PW Admin Manager										0.05					0.25	0.05	0.25	0.05	0.25		0.10	1.00	
Shops Operation -																							
Operations Manager							0.15				0.15	0.05				0.15		0.20	0.10		0.20	1.00	
Department Secretary											0.02				0.10	0.050	0.330	0.330	0.150		0.02	1.00	
Street Fund - 2.36																							
Storm Water Fund - 3.03																							
Street Worker II											0.50	0.50										1.00	
Mtnce Rover											0.34							0.41			0.25	1.00	
Mtnce Rover							0.50				0.50											1.00	
Water Utility - 8.21																							
Water Supervisor															1.00							1.00	
Water Worker I															2.00							2.00	
Water Worker II															1.00							1.00	
Water Utility Tech															1.00							1.00	
Meter Reader															1.00							1.00	
Wastewater Utility - 8.19																							
Supervisor																	1.00					1.00	
Line Maintenance Worker II											0.50					0.50						1.00	
Line Maintenance Worker I											0.50					0.50						1.00	
Wastewater Operator I																1.00						1.00	
Wastewater Operator II																2.00						2.00	
Natural Gas Utility - 9.16																							
Gas Utility Manager																	1.00					1.00	
Gas Supervisor																	1.00					1.00	
Gas Worker /Vacant																						-	
Engineering Tech																	1.00					1.00	
Utility Tech															0.33	0.33	0.34					1.00	
Gas Worker I																	4.00					4.00	
Gas Worker II																						-	
Solid Waste Utility - 5.43																							
Solid Waste Worker II																		1.00				1.00	
Solid Waste Worker I																		3.00				3.00	
Maintenance Rover I											0.33					0.33		0.34				1.00	
Equipment Rental - 2.6																							
Mechanic Supervisor																				1.00			1.00
Mechanic																				1.00			1.00
Facilities Fund - 3.59																							
Custodian																						2.00	2.00
Facilities Mtnce Worker II														0.05								0.95	1.00
TOTALS	2.20	2.50	6.00	34.05	2.950	3.15	1.65	2.90	0.33	2.97	0.10	2.360	3.030	0.830	2.40	8.210	8.190	9.160	5.430	2.600	3.00	3.59	107.60

2019 CAPITAL OUTLAY

Description	Amount	Department
Jail Radio Interface	26,392.00	Police
Squad Room Remodel	55,000.00	Police
Total Police Capital Requests	81,392.00	
Garrett Park Irrigation	80,000.00	Parks
McFarland Park Playground Structure	40,000.00	Parks
Dog Park	15,000.00	Parks
Macfarland Park Sport Court	25,000.00	Parks
Total Parks Capital Requests	160,000.00	
Data Processing (Copier)	2,000.00	Non-Dept
Total Non-Dept Capital Requests	2,000.00	
244th/Roosevelt Improvements	80,000.00	Street
Warner Ave Widening at Elk Meadows	45,000.00	Street
Cole Street Paint	125,000.00	Street
Rapid Flashing Beacons	60,000.00	Street
768 Railroad Project	376,128.50	Street
761 Foothills Trail	963,903.00	Street
754 Semanski-Warner Intersection (roundabout)	664,000.00	Street
Total Street Capital Requests	2,314,031.50	
764 2018 Portland Cement Concrete Repairs	246,000.00	TBD
766 Pave. Pres. Semanski- Elmont to Griffin	278,000.00	TBD
767 Cole Street Overlay	548,110.00	TBD
768 Railroad Project (remaining in Street Fund)	100,000.00	TBD
769 Citywide Pavement Preservation	600,000.00	TBD
Total TBD Capital Requests	1,772,110.00	
Lockers	33,000.00	Pool
Equipment Repair and Replacement	250,000.00	Pool
Total Pool Capital Requests	283,000.00	
Davis Ave Water Main Replacement	200,000.00	Water
Equipment Trailer	15,000.00	Water
Minor Improvements & Telemetry Upgrades	50,000.00	Water
Hydrant Replacements	25,000.00	Water
AMR Conversions	1,070,000.00	Water
Total Water Capital Requests	1,360,000	
Sewer System Eval Survey (non cap)	320,000	Wastewater
Equipment & Machinery	350,000	Wastewater
Total Wastewater Capital Requests	670,000	
Demo old city shops	18,000	Natural Gas
Natural Gas Improvements	117,752	Natural Gas
Machinery and Equipment	126,292	Natural Gas

Total Natural Gas Capital Requests	262,044	
Chinook Stormwater Pond Clean-up	25,000	Stormwater
770 Battersby Avenue Culvert	8,000	Stormwater
Total Stormwater Capital Requests	33,000	
Parks Mower	69,000	ER&R
Police Cruisers (2)	98,528	ER&R
Gas Dump Truck	141,000	ER&R
Natural Gas Fund Vehicle	79,000	ER&R
Community Development Truck	35,000	ER&R
Data Processing Truck	32,000	ER&R
Total Equipment Rental Capital Requests	454,528	
Microsoft Exchange	30,000	Data Processing
Shops/Court Copier	10,500	Data Processing
Card Entry	35,000	Data Processing
Total Data Processing Capital Requests	75,500	
Repair Brick & Mortar City Hall	110,000	Facilities
A&E Stevenson Yerxa Remodel	15,000	Facilities
Senior Center HVAC	10,000	Facilities
Automatic Security Gates at Shops	30,000	Facilities
Total Facilities Capital Requests	165,000	
Expo Capital Requests	230,000	
Total Capital Requests	7,862,606	

Miscellaneous Statistical Data

As of 12/31/17 (unless otherwise noted)

Type of Government

Mayor - Council

Organization Structure

Legislative

1 Mayor

7 Council members

Executive

1 Administrator

Administrative

5 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 and Registered Voters Within City Limits

Population of 11,660 of which 7,289 are registered voters. The unemployment rate in King County (as of March 2018) is 3.4%.

Employee Representation

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

Recreational Facilities (City-Owned)

16 Developed and semi-developed parks covering 55.6 acres

6 Undeveloped parks and natural areas covering 89 acres

12 Ball fields

4 Tennis courts

1 Pickleball court

1 designated off-leash dog park

1 Senior Activity Center

1 Youth & Family Services Center

1 Concession/Restroom Building at Boise Creek Park

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

Foothills Trail System

Miscellaneous Statistical Data
As of 12/31/17 (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, 2017)

5 Elementary schools with enrollment of.....	1,823
2 Middle schools with enrollment of.....	941
1 High school with enrollment of.....	<u>1,217</u>
Total Enrollment.....	3,981

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

Local Taxes on Business

Local Sales Tax.....	2.2% (collected by State)
Franchise Tax - Cable TV Fees.....	5.0%
Utility Taxes:	
Electric & Telephone.....	6.0%
Natural Gas.....	6.0%
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 12/31/17 (unless otherwise noted)

City Government Enterprises	<u>Customers</u>	<u>Service</u>
Natural Gas Utility	4,402	456,900 MMBtu
Wastewater Utility	3,531	646 Million gallons
Solid Waste Utility	3620	4,766 Tons
Water Utility	5,656	570 Million gallons

Average Number of Water Customers by Category

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Residential	4,672	4,800	4,803	4,845	4,879
Multi-Family	219	234	233	234	232
Commercial	362	373	354	388	386
School	18	20	20	20	20
City	37	37	36	30	30
Agriculture	<u>105</u>	<u>113</u>	<u>116</u>	<u>115</u>	<u>115</u>
Total	5,413	5,577	5,562	5,532	5,662

Top Ten Water Customers (as of 12/31/2017)

<u>Name</u>	<u>2017 usage (CCF)</u>	<u>2017 Revenue</u>
Mountain Meadows LLC	15,862	\$34,519
Misty Mt Mobile Home Park	12,814	\$40,027
CAL-AM Properties	12,801	\$26,573
Crystalaire Mobile Home Park	9,195	\$20,399
Agriculture/Dairy (1)	8,436	\$19,842
Agriculture/Dairy (1)	5,946	\$13,999
Agriculture/Dairy (1)	5,492	\$ 8,971
VIP Property Management	3,933	\$12,762
St. Elizabeth Hospital	3,638	\$13,526
Car Wash Enterprises	3,369	\$ 8,187

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

Average Number of Sewer Customers by Category

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Residential	3,080	3,099	3,116	3,160	3187
Commercial	301	298	300	304	303
School	16	16	16	16	16
City	<u>12</u>	<u>12</u>	<u>11</u>	<u>10</u>	<u>10</u>
Total	3,409	3,425	3,443	3,490	3516

Top Ten Sewer Customers (as of 12/31/2017)

<u>Name</u>	<u>2017 Revenue</u>
Mountain Meadows LLC	\$119,272
Cal-Am Properties	\$88,880
Crystalaire Mobile Park	\$64,005
St Elizabeth Hospital	\$32,517
Car Wash Enterprises Inc	\$30,139
School District #216 (JJ Smith)	\$23,606
Enumclaw Health Care	\$22,439
Safeway Store # 494	\$21,732
Assisted Living Concepts	\$21,016
Chinook Park Apts.	\$20,874

Miscellaneous Statistical Data
As of 12/31/17 (unless otherwise noted)

Business Registrations	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	534	844	1050	1266	1364	1514	1568

Police:	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Offenses:								
Aggravated Assault	1	3	2	1	4	0	7	3
Arson	1	2	4	3	0	0	0	0
Auto Theft	42	20	24	32	36	36	40	52
Burglary	46	55	48	49	62	51	38	20
Homicide	0	1	0	0	0	0	0	0
Rape	2	3	3	2	4	2	3	6
Robbery	2	2	0	2	1	1	4	1
Theft	219	200	220	262	261	242	206	175
Judicial System Filings:								
Infractions/Parking Citations	2709	2889	1533	11278	1848	1559	1452	1,274
Citations	879	747	548	509	533	565	341	353

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

Building Related Permits and Values (In Million \$)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Building Permits:	13	12	26	9	4	15	48	35	35	33
Estimated Value:	12.5	14.8	5.1	1.2	.4	.5	3.6	16.5	8.1	9
Building Related Permits:	235	238	226	287	229	247	259	328	344	276
Estimated Value:	3.1	2.6	1.6	2.2	2.1	2.0	2.2	3.5	12.7	33.3

Taxable Retail Sales (In Millions \$)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Retail Sales:	240.5	218.0	233.2	207.4	207.3	227.7	249.9	274.3	304.7	333.5
Real Estate Transactions:										
Transactions	176	321	333	142	149	189	241	432	322	456
Sales Volume:	47.3	62.9	67.7	24.0	26.0	34.8	53.3	70.5	94.4	112.9

Assessed Valuation:

Total 2018 Assessed Valuation (AV)\$1,374,053,978

GLOSSARY OF BUDGET TERMS

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

Accrual Basis The accrual basis of accounting is used in proprietary (enterprise and internal service) and non-expendable trust funds. Under it, transactions are recognized when incurred. "When" cash is received or disbursed is not a determining factor.

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

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

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

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

Benefits Employer contributions paid by the City as part of the conditions of employment. Examples include health/dental insurance, state public employees retirement system, city retirement system, and employment security.

Bond Debt A written promise to pay (debt) a specified sum of money (called principal Instrument or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

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

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

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

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

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

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

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

Capital Improvement Program A plan for capital expenditures to be incurred each year over a period of five or more future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Certificates of Participation A certificate of participation represents a divided share of a lease that is assigned or marketed to investors. These debt instruments typically represent general obligation debt but can also be issued by enterprises.

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

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

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

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

Depreciation (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.

Expenditures/ Expenses Where accounts are kept on the modified accrual bases (expenditures) or accrual basis (expenses) of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

Fund An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. See the fund divider pages for specific fund category definitions.

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

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

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

Growth Mgt Act Legislation enacted in 1990 by the State Legislature requiring that all jurisdictions in the larger counties adopt new comprehensive plans by the end of 1993. This was enacted due to the enormous growth experienced in the State and the lack of uniform guidance for related development. This Act further specified that all plans conform to a broad set of guidelines set out by the State and that they be compatible with the guidelines of both the parent county and neighboring jurisdictions. Eight specific elements, including concurrency, are required to be included in every comprehensive plan. Concurrency requires that infrastructure be available at the same time as new development.

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

Interfund Transfers Contributions from one city fund to another in support of activities of the receiving fund. Equity transfers to internal service funds in support of "first time" asset acquisitions are included.

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

Modified Accrual The modified accrual bases of accounting is used in governmental funds (general, special revenue, debt service, and capital project funds), and in expendable trust and agency funds. Under it, revenues and other financial resources increments are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when they are incurred (bring forth a liability). The City budgets all funds on the modified accrual basis.

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

Object	As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples include personal services, contractual services, and material and supplies.
Reserve	An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.
Resources	Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.
Retained Earnings	An equity account reflecting the accumulated earnings or a proprietary (internal service or enterprise) fund. In this budget document, the balance derived excludes asset depreciation expenditures. When depreciation is charged to user organizations, as in internal service funds, the cash balance remaining (ending retained earnings) therefore includes the asset replacement reserve being accumulated.
Revenue	Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeitures, interest income and miscellaneous revenue.
Revenue Estimate	A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.
Salaries and Wages	Amounts paid for personal services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts. This category also includes overtime, temporary help, and car allowances.
Charges for Services	Services acquired from and fees/payments made to vendors. These include printing, publications, auditing, police protection, street maintenance, public health programs, office rent, telecommunications, and social welfare programs.
Supplies	Items used to deliver services, such as office supplies, short-lived minor equipment with no material value, periodicals and books and generic computer software.
User Fees	The payment of a fee for direct receipt of a public service by the person benefiting from the service.