



2019 - 2020 MAYOR'S PROPOSED BUDGET

City of Kent, Washington



BUDGET BY FUND

The Budget by Fund section provides a look at each fund’s revenue, expenditures and fund balance, including a comparison of current program levels with those of past years.

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GENERAL FUND

The General Fund is the principal operating fund of the City. It accounts for the financial resources of the City which are not accounted for in any other fund. Principal sources of revenue are property taxes, sales and use taxes, utility taxes, licenses and permits, state shared revenues, charges for services and other miscellaneous revenues. Primary expenditures are for general City administration, police, economic development, planning services, park maintenance, cultural programs and recreational services.

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$21,595,170	\$22,219,700		\$22,219,700	\$21,000,860		\$22,219,700
Revenues							
Taxes:							
Property	29,532,710	29,978,040		29,978,040	30,427,820		30,427,820
Sales Tax	21,100,310	21,770,980		21,770,980	19,418,010	470,000	19,888,010
Utility	19,150,880	19,596,150		19,596,150	19,578,290		19,578,290
Business & Occupation Tax	8,890,480	11,500,000		11,500,000	11,500,000	3,400,000	14,900,000
Other	879,260	882,650		882,650	897,440		897,440
Licenses and Permits	5,695,870	6,382,370	700,000	7,082,370	6,540,520	950,000	7,490,520
Intergovernmental Revenue	7,946,370	6,713,830		6,713,830	2,676,120		2,676,120
Charges for Services	5,844,610	5,511,180	500,000	6,011,180	5,604,920	521,000	6,125,920
Fines and Forfeitures	1,565,970	1,081,660	50,000	1,131,660	1,081,660	50,000	1,131,660
Miscellaneous Revenue	1,574,530	2,035,530	100,000	2,135,530	2,035,580	250,000	2,285,580
Transfers In	950,000	915,730		915,730	914,010		914,010
Total Revenues	103,130,990	106,368,120	1,350,000	107,718,120	100,674,370	5,641,000	106,315,370
Changes:							
Cell Tower Lease from Capital						120,000	
Parks Recreation - Increase Various Fees						51,000	
B&O Tax						3,400,000	
Water Franchise Fees						250,000	
Sales Tax Swap - 80% GF / 20% CRF						470,000	
Permit/Plans Review			1,200,000			1,200,000	
Parking Fines			50,000			50,000	
Interest Income			100,000			100,000	
Total Changes			1,350,000			5,641,000	
Expenditures							
Salaries & Benefits	54,919,610	57,739,400	129,520	57,868,920	59,985,590	(440,740)	59,544,850
Supplies	2,952,170	3,020,770	(61,890)	2,958,880	3,072,810	(61,470)	3,011,340
Services & Charges	40,465,957	43,329,510	(7,120)	43,322,390	36,989,090	(753,680)	36,235,410
Vehicles & Equipment				-			-
Cost Allocation	(13,758,210)	(15,198,840)		(15,198,840)	(8,807,940)	(2,435,100)	(11,243,040)
Transfers Out	20,741,140	18,696,120	70,650	18,766,770	18,695,460	71,350	18,766,810
Total Expenditures	105,320,667	107,586,960	131,160	107,718,120	109,935,010	(3,619,640)	106,315,370

GENERAL FUND

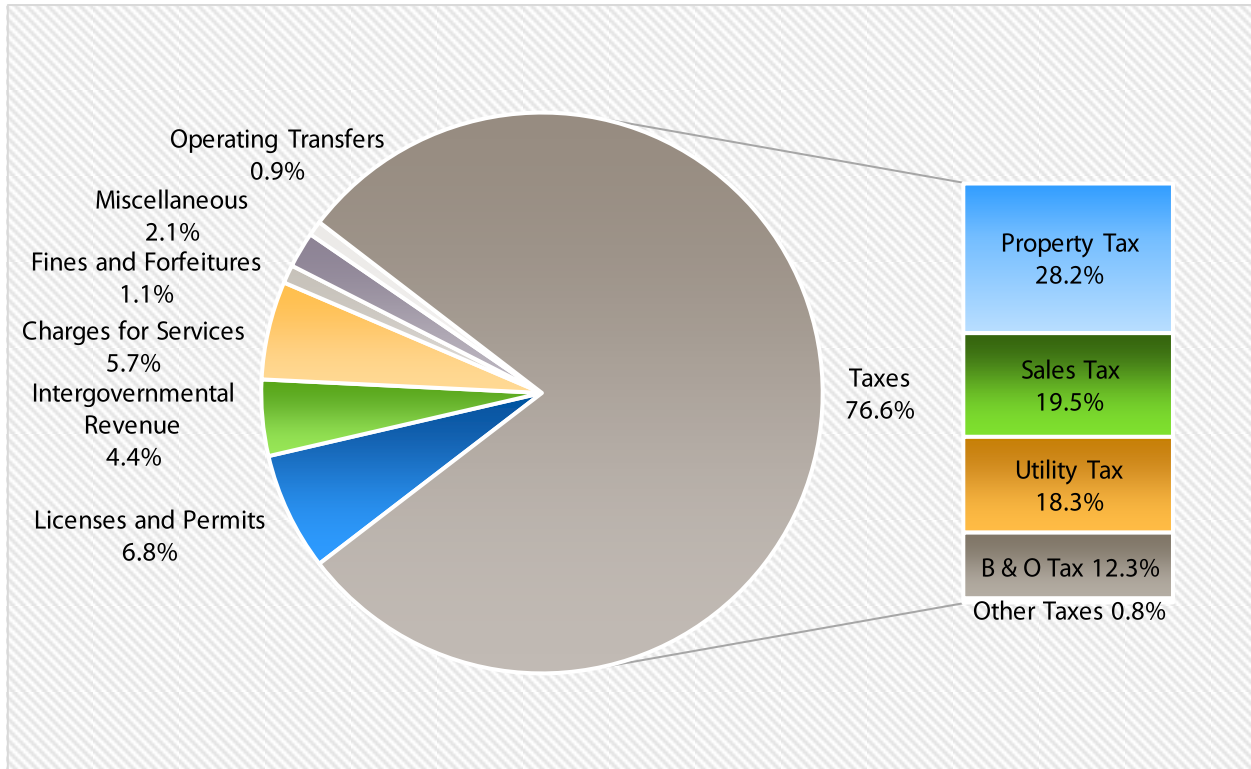
	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
Expenditures by Department							
City Council	409,150	442,000	(2,530)	439,470	479,320	(4,230)	475,090
Administration	3,063,990	3,054,770	(106,810)	2,947,960	3,197,240	(277,990)	2,919,250
Economic & Community Dev	7,305,340	7,634,090	86,040	7,720,130	7,905,490	10,210	7,915,700
Finance	3,007,710	3,453,990	(36,500)	3,417,490	3,593,530	(158,930)	3,434,600
Fire Contracted Services	3,657,530	3,905,690		3,905,690	4,015,730	(137,370)	3,878,360
Human Resources	2,213,030	2,217,330	(57,720)	2,159,610	2,299,010	(147,130)	2,151,880
Information Technology	519,450	528,990	(730)	528,260	348,070	(1,610)	346,460
Law	1,777,920	1,836,010	(6,810)	1,829,200	1,800,170	(105,440)	1,694,730
Municipal Court	3,405,030	3,527,970	(10,410)	3,517,560	3,663,530	(32,190)	3,631,340
Parks, Rec & Comm Services	18,488,507	19,246,340	(393,510)	18,852,830	20,018,530	(1,013,730)	19,004,800
Police	38,863,160	41,326,990	590,140	41,917,130	42,732,690	813,770	43,546,460
Public Works	1,318,470	1,142,280		1,142,280	590,750		590,750
Non Departmental	21,291,380	19,270,510	70,000	19,340,510	19,290,950	(2,565,000)	16,725,950
Total Expenditures	105,320,667	107,586,960	131,160	107,718,120	109,935,010	(3,619,640)	106,315,370
Changes:							
Admin - Executive Asst/Mgmt Analyst - (1 FTE)						(123,160)	
Admin - Communications Coordinator - (1 FTE)			(132,490)			(137,850)	
Admin - National League of Cities			(8,160)			(8,320)	
Admin - Internship Program			30,000			30,000	
ECD - Kent Industrial Valley Subarea Planning			75,000			75,000	
ECD - PSRC Space Sector Strategy Dev			20,000				
ECD - Community Attributes - Market Data			13,170				
Finance - Administrative Assistant 2 - (1 FTE)						(96,790)	
Finance - Customer Svcs Mgr - 30% in GF			(26,130)			(27,020)	
HR Analyst - (.6 FTE)						(79,040)	
HR - Supplies, Advertising, Prof Svcs			(43,000)			(43,000)	
Law - Prosecuting Att - shift 1/2 costs to CJF						(87,720)	
Parks - Move Park Planning Staff to Park Capital						(400,890)	
Parks - Reduce Temporary Staffing			(195,000)			(205,150)	
Parks - Reduce Temp Staff for Green Kent Program			(12,600)			(12,600)	
Parks - Reduce Overtime			(56,900)			(56,900)	
Parks - Fund 1 FTE Park Ops staff in Major Mtc						(100,100)	
Parks - Eliminate Greenhouse - Purchase Plants			(55,000)			(55,000)	
Parks - Reduce Utilities - Conversion to LED						(10,000)	
Parks - Reduce General Supplies - Shift to Lifecycle			(20,500)			(42,000)	
Parks - Reduce Recreation Services to Trend			(49,000)			(49,000)	
Parks - Reduce Pool Contribution						(30,000)	
Parks - Reduce Public Defense			(25,000)			(75,000)	
Parks - TBD - Recreation Target Reduction						(100,000)	

GENERAL FUND

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
Parks - Youth Coordinator to Marketing Prof			27,740			13,010	
Parks - MW2 Shift from 75% Parks/25% PW to 100% Parks			38,190			41,120	
Parks - Maintenance Worker 4 - 1 FTE						122,000	
Parks - Establish Professional Services Budget						50,910	
Parks - Centralize Training & Development						30,000	
Police Officers - 6 FTEs (3 in 2019; 3 in 2020)			405,780			837,380	
Background & Recruiting Services			144,530			146,920	
Parking Enforcement Officer - .75 FTE			76,660			79,180	
Admissions Tax Remain in Golf			70,000			70,000	
Merchant Card Fees						(300,000)	
Reduce Emergency Mgmt - RFA Contract						(137,370)	
Medical Insurance - Reduce 5%						(365,300)	
Management Benefits - Reduce 50%			(72,530)			(72,530)	
Estimated Impact of Central Cost Allocation Plan						(2,335,000)	
Facilities & IT Adjustments			(93,330)			(166,770)	
Baseline Corrections			19,730			1,350	
			133,179			(3,617,620)	
Change in Fund Balance	(2,189,677)	(1,218,840)		-	(9,260,640)		-
ENDING FUND BALANCE	\$19,405,493	\$21,000,860		\$22,219,700	\$11,740,220		\$22,219,700

GENERAL FUND

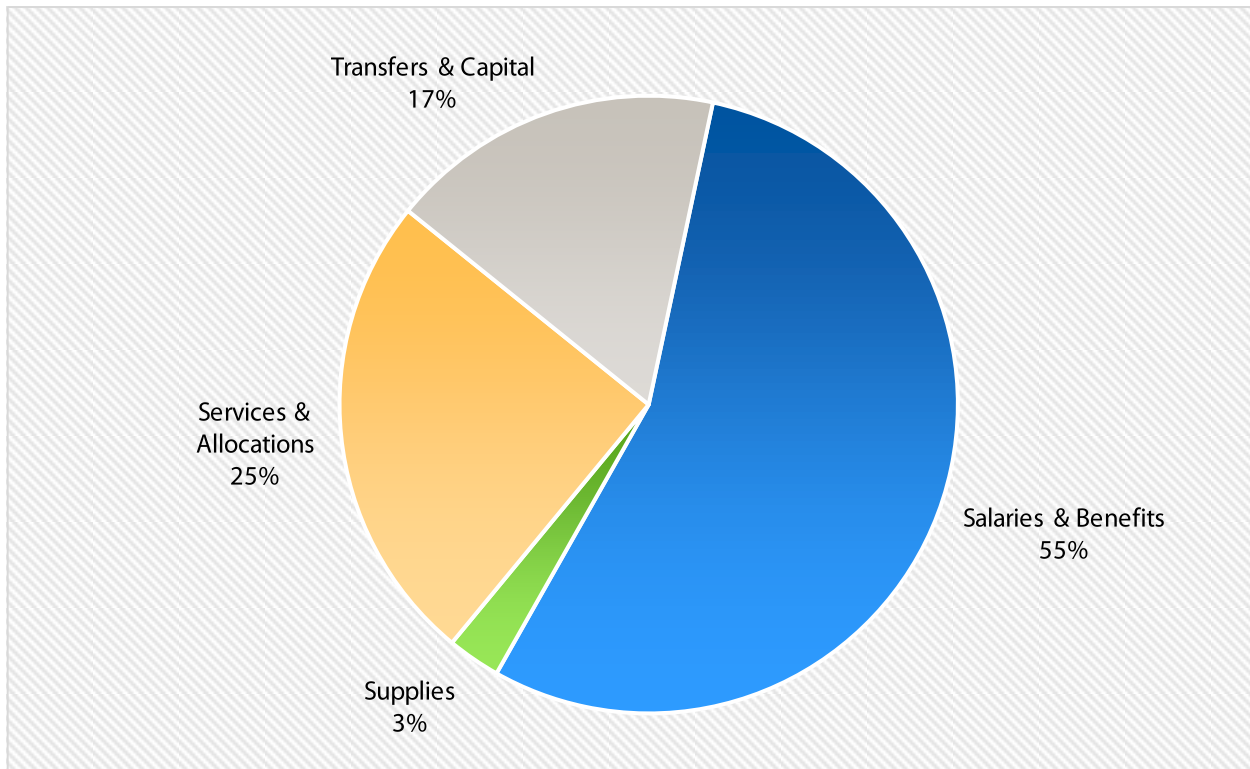
GENERAL FUND REVENUES



	2018 Budget	2019 Proposed	2018 vs 2019 \$ Change	2018 vs 2019 % Change	2020 Proposed	2019 vs 2020 \$ Change	2019 vs 2020 % Change
Revenues							
Taxes							
Property	\$ 29,532,710	\$ 29,978,040	\$ 445,330	1.5 %	\$ 30,427,820	\$ 449,780	1.5 %
Sales Tax	21,100,310	21,770,980	670,670	3.2	19,888,010	(1,882,970)	(8.6)
Utility	19,150,880	19,596,150	445,270	2.3	19,578,290	(17,860)	(0.1)
Business & Occupation Tax	8,890,480	11,500,000	2,609,520	29.4	14,900,000	3,400,000	29.6
Other	879,260	882,650	3,390	0.4	897,440	14,790	1.7
Licenses and Permits	5,695,870	7,082,370	1,386,500	24.3	7,490,520	408,150	5.8
Intergovernmental Revenue	7,946,370	6,713,830	(1,232,540)	(15.5)	2,676,120	(4,037,710)	(60.1)
Charges for Services	5,844,610	6,011,180	166,570	2.8	6,125,920	114,740	1.9
Fines and Forfeitures	1,565,970	1,131,660	(434,310)	(27.7)	1,131,660	-	-
Miscellaneous Revenue	1,574,530	2,135,530	561,000	35.6	2,285,580	150,050	7.0
Transfers In	950,000	915,730	(34,270)	(3.6)	914,010	(1,720)	(0.2)
Total General Fund Revenues	\$103,130,990	\$107,718,120	\$4,587,130	4.4 %	\$106,315,370	\$(1,402,750)	(1.3) %

GENERAL FUND

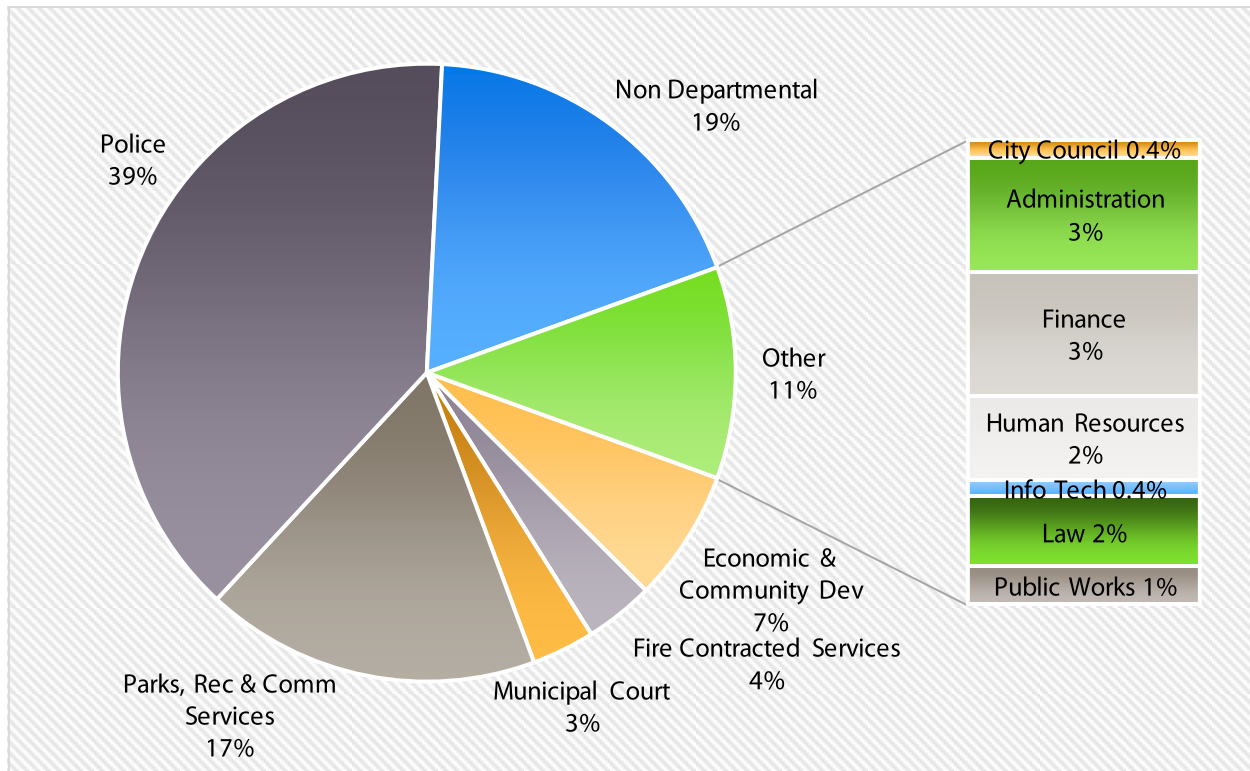
GENERAL FUND EXPENDITURES



	2018 Budget	2019 Proposed	2018 vs 2019		2020 Proposed	2019 vs 2020	
			\$ Change	% Change		\$ Change	% Change
Expenditures							
Salaries & Benefits	\$ 54,919,610	\$ 57,868,920	\$ 2,949,310	5.4 %	\$ 59,544,850	\$ 1,675,930	2.9 %
Supplies	2,952,170	2,958,880	6,710	0.2	3,011,340	52,460	1.8
Services & Allocations	26,707,747	28,123,550	1,415,803	5.3	24,992,370	(3,131,180)	(11.1)
Transfers & Capital	20,741,140	18,766,770	(1,974,370)	(9.5)	18,766,810	40	0.0
Total Gen Fund Expenditures	\$105,320,667	\$107,718,120	\$ 2,397,453	2.3 %	\$106,315,370	\$(1,402,750)	(1.3) %

GENERAL FUND

GENERAL FUND EXPENDITURES BY DEPARTMENT



	2018 Budget	2019 Proposed	2018 vs 2019 \$ Change	2018 vs 2019 % Change	2020 Proposed	2019 vs 2020 \$ Change	2019 vs 2020 % Change
Expenditures by Department							
City Council	\$ 409,150	\$ 439,470	\$ 30,320	7.4 %	\$ 475,090	\$ 35,620	8.1 %
Administration	3,063,990	2,947,960	(116,030)	(3.8)	2,919,250	(28,710)	(1.0)
Economic & Community Dev	7,305,340	7,720,130	414,790	5.7	7,915,700	195,570	2.5
Finance	3,007,710	3,417,490	409,780	13.6	3,434,600	17,110	0.5
Fire Contracted Services	3,657,530	3,905,690	248,160	6.8	3,878,360	(27,330)	(0.7)
Human Resources	2,213,030	2,159,610	(53,420)	(2.4)	2,151,880	(7,730)	(0.4)
Information Technology	519,450	528,260	8,810	1.7	346,460	(181,800)	(34.4)
Law	1,777,920	1,829,200	51,280	2.9	1,694,730	(134,470)	(7.4)
Municipal Court	3,405,030	3,517,560	112,530	3.3	3,631,340	113,780	3.2
Parks, Rec & Comm Services	18,488,507	18,852,830	364,323	2.0	19,004,800	151,970	0.8
Police	38,863,160	41,917,130	3,053,970	7.9	43,546,460	1,629,330	3.9
Public Works	1,318,470	1,142,280	(176,190)	(13.4)	590,750	(551,530)	(48.3)
Non Departmental	21,291,380	19,340,510	(1,950,870)	(9.2) %	16,725,950	(2,614,560)	(13.5) %
Total Expenditures	\$105,320,667	\$107,718,120	\$ 2,397,453	2.3 %	\$106,315,370	\$(1,402,750)	(1.3) %

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenue sources that would otherwise be accounted for in the General Fund, but for which there exists certain legal restrictions as to the use of certain revenues. The revenue is segregated into individual special revenue funds to ensure expenditure for a designated purpose. Principal sources of revenue are: state shared fuel tax, earmarked sales and utility taxes and community development block grant funds. Primary expenditures are for engineering, street maintenance, police and prosecution services, along with a significant portion of these resources that are transferred to other funds for debt service and capital.

The following funds fall into this category and are presented in this section.

- ◆ Street Operating
- ◆ LEOFF1 Retiree Benefits
- ◆ Lodging Tax
- ◆ Youth / Teen
- ◆ Capital Resources
- ◆ Criminal Justice
- ◆ Community Development Block Grants
- ◆ City Arts Program
- ◆ ShoWare Operating

STREET OPERATING FUND

The Street Operating Fund is used to maintain and improve the City's network of streets, sidewalks and trails. The funding comes from a variety of sources, including the State shared portion of the fuel tax and a portion of the utility taxes (one percent of the first six percent). These sources provide funding for debt service on street bonds and operations of the Transportation and Street Maintenance Divisions. Effective in 2013, Council adopted a local business and occupation tax to provide ongoing funding for street maintenance and capital projects. Effective in January 2015, an additional 10.6 percent solid waste utility tax was enacted and is earmarked for residential streets major maintenance and capital.

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 5,873,486	\$ 3,585,290		\$ 3,585,290	\$ 6,924,790		\$ 3,585,290
Revenues							
Taxes							
Water Utility Tax	205,760	231,180		231,180	236,730		236,730
Sewer Utility Tax	226,730	227,270		227,270	232,730		232,730
Drainage Utility Tax	287,670	297,120		297,120	304,250		304,250
Electric Utility Tax	1,190,180	1,249,690		1,249,690	1,255,930		1,255,930
Gas Utility Tax	337,810	344,560		344,560	346,290		346,290
Garbage Utility Tax	3,336,630	3,837,130		3,837,130	3,856,310		3,856,310
Telephone Utility Tax	582,880	477,960		477,960	466,010		466,010
Licenses and Permits	323,990	524,700		524,700	535,190		535,190
Intergovernmental Revenue	2,219,690	2,334,300		2,334,300	2,653,930		2,653,930
Charges for Services	464,930	739,700		739,700	763,490		763,490
Miscellaneous Revenue	4,450	20,000		20,000	20,000		20,000
Operating Revenues	9,180,720	10,283,610	-	10,283,610	10,670,860	-	10,670,860
Transfers In - General Fund	2,657,340	6,725,070		6,725,070	7,122,750		7,122,750
Transfers In - LID Funded Projects	83,500	336,740		336,740	32,310		32,310
Total Revenues	11,921,560	17,345,420	-	17,345,420	17,825,920	-	17,825,920

STREET OPERATING FUND

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
Expenditures							
Street Operations							
Salaries & Benefits	2,803,950	3,057,450	(5,800)	3,051,650	3,173,370	(25,990)	3,147,380
Supplies	529,720	528,110	(100,000)	428,110	537,910	(100,000)	437,910
Services & Charges	4,741,960	4,497,630	(24,640)	4,472,990	4,693,250	(44,530)	4,648,720
Vehicles & Equipment	-		78,000	78,000			-
Cost Allocation - to Annexation	(1,318,470)	(1,142,280)		(1,142,280)	(590,750)		(590,750)
Cost Allocation	(1,290,000)	(320,000)		(320,000)	(320,000)	(100,000)	(420,000)
Transfers Out - Debt Service	2,278,930	2,403,450		2,403,450	2,163,720		2,163,720
Transfers Out - Projects	6,677,810	-			-		
Lifecycle							
Salaries & Benefits	-	433,860	194,280	628,140	452,360	195,750	648,110
Supplies	-	195,000	92,720	287,720	195,000	81,650	276,650
Services & Charges	-	3,111,000	8,940	3,119,940	3,111,000	3,600	3,114,600
Vehicles & Equipment			70,000	70,000		80,250	80,250
Transfers Out - Projects				3,026,000			3,043,800
PW Engineering							
Salaries & Benefits	6,451,000	6,867,020	(18,090)	6,848,930	7,121,760	(56,240)	7,065,520
Supplies	94,970	83,860		83,860	85,430		85,430
Services & Charges	854,730	900,200	(9,600)	890,600	945,150	(16,460)	928,690
Vehicles & Equipment	63,500	-		-	-		-
Cost Allocation - Engr Services	(6,689,260)	(6,609,380)	27,690	(6,581,690)	(6,876,810)	72,700	(6,804,110)
Total Expenditures	15,198,840	14,005,920	313,500	17,345,420	14,691,390	90,730	17,825,920
Changes:							
Sign Shop Positions			365,940			365,600	
10-yd Dump Truck & Attachments			60,000				
Asphalt Roller			18,000				
Charge Transportation Staff to Projects						(100,000)	
Supplies for Transportation			(100,000)			(100,000)	
Medical Insurance - Reduce 5%						(62,690)	
Management Benefits - Reduce 50%			(23,890)			(23,890)	
Facilities & IT Adjustments			(15,240)			(22,040)	
Allocation Adjustments			8,690			33,750	
Total Changes			313,500			90,730	
Change in Fund Balance	(3,277,280)	3,339,500		-	3,134,530		-
ENDING FUND BALANCE	\$ 2,596,206	\$ 6,924,790		\$ 3,585,290	\$10,059,320		\$ 3,585,290

STREET OPERATING FUND PROJECTS

	2019 Proposed	2020 Proposed
Revenues		
Transfers In - B&O	300,000	200,000
Total Revenues	300,000	200,000
Capital Projects & Expenditures		
Transportation Master Plan	300,000	200,000
Total Expenditures	300,000	200,000
Revenues Less Expenditures	-	-

LEOFF 1 RETIREE BENEFITS FUND

The LEOFF1 Retiree Benefits Fund was established to segregate funding and costs associated with the City's responsibility to cover any medical and health-related costs not covered by Medicare or other programs. There are approximately 75 former police and fire employees who retired under LEOFF1 and are covered under this program. Funding for these obligations comes from the General Fund.

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 1,296,370	\$ 2,020,150		\$ 2,020,150	\$ 1,776,740		\$ 1,776,740
Revenues							
Interest Income	1,750	6,800		6,800	6,800		6,800
Contributions	941,730	922,790		922,790	946,150		946,150
Miscellaneous		-		-	-		-
Transfers In	250,000	250,000		250,000	250,000		250,000
Total Revenues	1,193,480	1,179,590	-	1,179,590	1,202,950	-	1,202,950
Expenditures							
Blue Cross Claims	794,900	735,000		735,000	756,970		756,970
Blue Cross Admin Fees	52,520	46,600		46,600	48,000		48,000
Delta Dental Claims	25,550	31,600		31,600	32,550		32,550
Delta Dental Admin Fees	12,120	9,100		9,100	9,370		9,370
Vision Service Plan Claims	7,460	4,400		4,400	4,530		4,530
Vision Service Plan Admin Fees	1,920	1,500		1,500	1,550		1,550
Stop Loss Fees	50,000	50,000		50,000	51,500		51,500
Medical Reimbursements	5,860	400,000		400,000	400,000		400,000
Other Professional Services	246,220	144,800		144,800	145,240		145,240
Total Expenditures	1,196,550	1,423,000	-	1,423,000	1,449,710	-	1,449,710
Change in Fund Balance	(3,070)	(243,410)		(243,410)	(246,760)		(246,760)
ENDING FUND BALANCE	\$ 1,293,300	\$ 1,776,740	\$ -	\$ 1,776,740	\$ 1,529,980	\$ -	\$ 1,529,980

LODGING TAX FUND

The Lodging Tax Fund is used to account for the one percent tax allowed by RCW 67-28-180 on lodging at hotels, motels, and similar establishments, including bed and breakfasts and RV parks within Kent. These revenues may be used solely for tourism promotion and for the acquisition and/or operation of tourism-related facilities. Tourism promotion is defined as "activities, operations, and expenditures designed to increase tourism, including advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists developing strategies to expand tourism; operating tourism promotion agencies; and funding marketing of or the operation of special events and festivals designed to attract tourists."

The Lodging Tax Advisory Board meets quarterly and sets the plan for spending funds within the parameters allowed by the RCW. Recent uses of the funds include marketing ShoWare Center, support for the Chamber of Commerce, sponsorship of special events which bring hotel guests, and branding activities.

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 457,560	\$ 355,920		\$ 355,920	\$ 359,560		\$ 359,560
Revenues							
Lodging Tax	286,110	291,830		291,830	297,670		297,670
Interest Income	500	3,000		3,000	3,000		3,000
Total Revenues	286,610	294,830	-	294,830	300,670	-	300,670
Expenditures							
Services & Charges	17,250	10,190		10,190	10,190	(190)	10,000
Tourism Marketing	215,500	171,400		171,400	174,800		174,800
Tourism Unallocated	75,000	24,600		24,600	24,600		24,600
Tourism Chamber	25,000	25,000		25,000	25,000		25,000
Tourism Website	-	-		-	-		-
ShoWare Marketing	60,000	60,000		60,000	60,000		60,000
Total Expenditures	392,750	291,190	-	291,190	294,590	(190)	294,400
Changes:							
Reduction of costs allocated from IT						(190)	
Total Changes						(190)	
Change in Fund Balance	(106,140)	3,640		3,640	6,080		6,270
ENDING FUND BALANCE	\$ 351,420	\$ 359,560		\$ 359,560	\$ 365,640		\$ 365,830

YOUTH / TEEN FUND

The Youth / Teen Fund was created to provide recreational activities for youth and teens in the City. The funding comes from a small portion of the utility taxes (0.3 percent of the first six percent). The Youth/Teen Fund transfers funds to the General Fund for a variety of youth and teen activities, such as after school programs, mobile technology, playground programs, the Phoenix Academy and teen internships, as well as funding the Teen Golf Program.

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 104,890	\$ 99,110		\$ 99,110	\$ 99,110		\$ 99,110
Revenues							
Taxes:							
Water Utility Tax	61,810	71,450		71,450	71,450		71,450
Sewer Utility Tax	68,110	73,040		73,040	73,040		73,040
Drainage Utility Tax	86,410	91,140		91,140	91,140		91,140
Electric Utility Tax	357,050	374,910		374,910	376,780		376,780
Gas Utility Tax	101,340	103,890		103,890	103,890		103,890
Garbage Utility Tax	86,290	99,730		99,730	99,730		99,730
Telephone Utility Tax	174,860	143,390		143,390	139,800		139,800
Miscellaneous Revenue	350	180		180	180		180
Total Revenues	936,220	957,730	-	957,730	956,010	-	956,010
Expenditures							
Transfer to GF Youth/Teen Program	900,000	915,730		915,730	914,010		914,010
Teen Golf Program	42,000	42,000		42,000	42,000		42,000
Total Expenditures	942,000	957,730	-	957,730	956,010	-	956,010
Change in Fund Balance	(5,780)	-		-	-		-
ENDING FUND BALANCE	\$ 99,110	\$ 99,110		\$ 99,110	\$ 99,110		\$ 99,110

CAPITAL RESOURCES FUND

The Capital Resource Fund is the major source of general government capital funding in the City. The funding comes from a portion of the sales and tax, all of the real estate excise tax, and a portion of the internal utility tax (four percent of 13 percent). Through 2016, the fund also received any business and occupation tax revenues in excess of program administration costs and \$4.7 million for street capital. The Capital Resources Fund pays for debt service on bonds issued for capital projects and pay-as-you-go capital projects for general governmental purposes, including parks and information technology.

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$15,646,330	\$15,448,830		\$15,448,830	\$20,663,470		\$11,051,470
Revenues							
Taxes:							
Sales & Use Tax	4,464,280	4,594,420		4,594,420	4,709,620	(470,000)	4,239,620
Utility Tax - 2% int util tax	1,440,320	1,534,060		1,534,060	1,570,870		1,570,870
Real Estate Excise Tax	4,800,000	3,400,000		3,400,000	3,400,000		3,400,000
Miscellaneous Revenue	2,620	52,400		52,400	52,400		52,400
Transfers In - 4% int util tax/B&O	7,599,610	6,288,610		6,288,610	5,942,090		5,942,090
Transfers In - GF	325,000	325,000		325,000	325,000		325,000
Total Revenues	18,631,830	16,194,490	-	16,194,490	15,999,980	(470,000)	15,529,980
Changes:							
Sales Tax Swap			-			(470,000)	
Total Changes			-			(470,000)	

CAPITAL RESOURCES FUND

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
Expenditures							
General Capital							
Transfer to Debt Service	10,180,430	9,889,850		9,889,850	8,208,000		8,208,000
Transfer to ShoWare Lifecycle	300,000	300,000		300,000	300,000		300,000
Transfer to Capital Projects:							
Fuel Island			1,750,000	1,750,000			
Fleet Vehicle Lifts			186,000	186,000			
City Buildings			2,000,000	2,000,000		2,000,000	2,000,000
City Hall Patio Repairs			200,000	200,000			
Security Fence at Corrections/Court			150,000	150,000			
Council Chambers Renovation	100,000						
Place Making/Meet Me On Meeker	450,000						
IT Capital Projects	1,250,000		2,250,000	2,250,000		2,250,000	2,250,000
Naden Ave & Willis St - right in/right out				-			-
Downtown Strategic Action Plan	50,000						
Quiet Zone	2,400,000						
Property Sales & Acquisitions				-			-
Neighborhood Grant Matching	25,000	25,000		25,000	25,000		25,000
Parks Capital and Lifecycle Maintenance							
Parks Capital Projects	8,400,000		3,341,000	3,341,000		4,869,000	4,869,000
Parks Lifecycle Maintenance		765,000	(265,000)	500,000	765,000	(265,000)	500,000
				-			-
Total Expenditures	23,155,430	10,979,850	9,612,000	20,591,850	9,298,000	8,854,000	18,152,000
Changes:							
Fuel Island			1,750,000				
Fleet Vehicle Lifts			186,000				
City Buildings			2,000,000			2,000,000	
City Hall Patio Repairs			200,000				
Security Fence at Corrections/Court			150,000				
IT Capital Projects			2,250,000			2,250,000	
Parks Lifecycle Maintenance			(265,000)			(265,000)	
Parks Capital Projects			3,341,000			4,869,000	
Total Changes			9,612,000			8,854,000	
Change in Fund Balance	(4,523,600)	5,214,640		(4,397,360)	6,701,980		(2,622,020)
ENDING FUND BALANCE	\$11,122,730	\$20,663,470		\$11,051,470	\$27,365,450		\$ 8,429,450

CRIMINAL JUSTICE FUND

The Criminal Justice Fund is used to account for revenues that are restricted to criminal justice purposes, including a voter approved 0.1 percent sales tax, state shared revenues and grants. The City Council has further restricted the use of the sales tax, dedicating 11 percent to domestic violence. The Criminal Justice Funds are currently used to pay a portion of police costs and a large percentage of the prosecuting attorney costs in the Law Department, which includes domestic violence programs.

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 7,197,020	\$ 7,406,390		\$ 7,406,390	\$ 7,834,090		\$ 7,836,560
Revenues							
Sales & Use Tax	2,531,650	2,911,390		2,911,390	3,398,220		3,398,220
Intergovernmental Revenue	342,930	443,360		443,360	461,630		461,630
Charges for Services	144,000	94,200		94,200	96,080		96,080
Fines and Forfeitures	1,144,500	1,102,930	1,587,150	2,690,080	1,104,600	1,263,590	2,368,190
Miscellaneous Revenue	4,120	39,600		39,600	55,080		55,080
Transfers In	121,500	121,500		121,500	121,500		121,500
Total Revenues	4,288,700	4,712,980	1,587,150	6,300,130	5,237,110	1,263,590	6,500,700
Changes:							
School Zone/Red Light Camera Fines			1,587,150			1,263,590	
Total Changes			1,587,150			1,263,590	
Expenditures							
Salaries & Benefits	3,270,260	3,424,940	381,100	3,806,040	3,548,380	459,440	4,007,820
Supplies	603,960	347,180	287,990	635,170	354,100		354,100
Services & Charges	964,450	1,095,300	47,590	1,142,890	1,121,220	(120)	1,121,100
Vehicles & Equipment	44,400		868,000	868,000		868,000	868,000
Allocate to Annexation	(505,210)	(598,640)		(598,640)	(310,170)		(310,170)
Transfers Out	16,500	16,500		16,500	16,500		16,500
Total Expenditures	4,394,360	4,285,280	1,584,680	5,869,960	4,730,030	1,327,320	6,057,350

CRIMINAL JUSTICE FUND

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
Expenditures by Function							
Law - Prosecution	778,450	795,230	(1,490)	793,740	825,090	82,110	907,200
Law - Domestic Violence	193,490	200,410	(920)	199,490	206,990	(1,750)	205,240
KYFS - Youth Violence Prevention	25,250	25,760		25,760	26,280		26,280
Police	2,846,660	2,781,550		2,781,550	2,785,950	(15,330)	2,770,620
Police Special Programs	1,039,220	1,064,470	1,587,090	2,651,560	1,179,390	1,262,290	2,441,680
Allocate to Annexation	(505,210)	(598,640)		(598,640)	(310,170)		(310,170)
Transfers Out	16,500	16,500		16,500	16,500		16,500
Total Expenditures	4,394,360	4,285,280	1,584,680	5,869,960	4,730,030	1,327,320	6,057,350
Changes:							
Body Worn Cameras/In Car Video							
Camera Technician			109,510			112,970	
Prosecuting Attorney			169,020			174,260	
Admin Assistant 2			104,960			108,360	
Equipment & IT Infrastructure			261,000				
Software			26,990				
Training			47,670				
Car Per Officer Program			868,000			868,000	
Prosecuting Attorney - Cost Shift						87,720	
Management Benefits - Reduce 50%			(2,390)			(2,390)	
Medical Insurance - Reduce 5%						(21,480)	
Facilities & IT Adjustments			(80)			(120)	
Total Changes			1,584,680			1,327,320	
Change in Fund Balance	(105,660)	427,700		430,170	507,080		443,350
ENDING FUND BALANCE	\$ 7,091,360	\$ 7,834,090		\$ 7,836,560	\$ 8,341,170		\$ 8,279,910

HOUSING & COMMUNITY DEVELOPMENT FUND

The Housing and Community Development Fund is used to provide a portion of the social services within the City utilizing Community Development Block Grant awards from HUD. These revenues fund the Home Repair Program and contracts with local service providers.

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
Revenues							
Block Grants - CDBG	\$ 1,056,260	\$ 1,175,190		\$ 1,175,190	\$ 1,175,190		\$ 1,175,190
Total Revenues	1,056,260	1,175,190	-	1,175,190	1,175,190	-	1,175,190
Expenditures							
Salaries & Benefits	591,720	652,540	(730)	651,810	679,120	(5,980)	673,140
Supplies	145,200			-	-		-
Services & Charges	319,340	522,650	730	523,380	496,070	5,980	502,050
Total Expenditures	1,056,260	1,175,190	-	1,175,190	1,175,190	-	1,175,190
Changes:							
Management Benefits - Reduce 50%			(730)			(730)	
Medical Insurance - Reduce 5%						(5,250)	
Offset Services Expenses			730			5,980	
Total Changes			-			-	
Expenditures by Program							
Planning & Administration	211,250	229,040		229,040	229,040		229,040
Home Repair	686,570	774,370		774,370	774,370		774,370
Service Providers	158,440	171,780		171,780	171,780		171,780
Total Expenditures by Program	\$ 1,056,260	\$ 1,175,190		\$ 1,175,190	\$ 1,175,190		\$ 1,175,190

CITY ARTS PROGRAM FUND

The City Arts Program Fund is used to collect and account for the annual remainder of the General Fund \$2 per capita dedicated to the program. In the General Fund, the equivalent of one employee and related supplies and services are funded with the \$2 per capita. At the end of each year, the remaining balance is transferred to the City Arts Program Fund to accumulate and provide funding for art acquisition and projects.

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 526,160	\$ 526,160		\$ 526,160	\$ 526,160		\$ 526,160
Revenues							
Transfers In - General Fund	120,650	112,010	660	112,670	106,750	1,350	108,100
Total Revenues	120,650	112,010	660	112,670	106,750	1,350	108,100
Changes:							
Baseline Corrections			660			1,350	
Total Changes			660			1,350	
Expenditures							
Supplies		14,500		14,500	14,500		14,500
Services & Charges	120,650	97,510	660	98,170	92,250	1,350	93,600
Art				-			-
Total Expenditures	120,650	112,010	660	112,670	106,750	1,350	108,100
Changes:							
Baseline Corrections			660			1,350	
Total Changes			660			1,350	
Change in Fund Balance	-	-		-	-		-
ENDING FUND BALANCE	\$ 526,160	\$ 526,160		\$ 526,160	\$ 526,160		\$ 526,160

SHOWARE OPERATING FUND

The ShoWare Operating Fund is used to track the operations of the 6,000 seat events center. The funding comes from the portion of admissions tax generated by the events center, as well as a contribution from the General Fund. The Capital Resources Fund provides regular funding for lifecycle maintenance and replacements.

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 2,518,890	\$ 2,603,320		\$ 2,603,320	\$ 2,329,530		\$ 2,329,530
Revenues							
Other Revenue							
Transfer In - Admissions Tax	84,430			-			-
Transfer In - General Fund	850,000	850,000		850,000	850,000		850,000
Transfer In - Capital Resources	300,000	300,000		300,000	300,000		300,000
Total Revenues	1,234,430	1,150,000	-	1,150,000	1,150,000	-	1,150,000
Expenditures							
Services & Charges	762,620	799,990		799,990	800,030		800,030
Lifecycle Expenses	300,000	599,000		599,000	300,000		300,000
Supplies	(64,780)			-			-
Capital Outlay	(5,050)			-			-
Debt Service - Principal	24,800	24,800		24,800	24,800		24,800
Transfer Out - ShoWare Lifecycle	84,430			-			-
Total Expenditures	1,102,020	1,423,790	-	1,423,790	1,124,830	-	1,124,830
Change in Fund Balance	132,410	(273,790)		(273,790)	25,170		25,170
ENDING FUND BALANCE	\$ 2,651,300	\$ 2,329,530		\$ 2,329,530	\$ 2,354,700		\$ 2,354,700

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources to be used for the retirement of general long-term debt. The City has two types of long-term debt for which resources are accumulated: general obligation (voted and councilmanic) and special assessment debt. Payment of voted debt service is funded with proceeds from a special property tax levy. The City does not currently have any voted debt. Councilmanic long-term debt obligations are primarily funded with transfers from the special revenue funds (Street Operating and Capital Resources), as well as a small portion from the water and sewerage utility funds.

Special assessments are collected on local improvement districts. An assessment is levied on each property owner within the boundaries of the improvement district and are generally paid over ten years. The annual proceeds are used to retire special assessment debt incurred to complete the project, whether it's bonded debt or internally financed.

NON-VOTED DEBT SERVICE FUND

The City of Kent issues non-voted general obligation debt, often referred to as limited tax general obligation (LTGO) debt. The payments on this debt are primarily funded by transfers from the Capital Resources Fund. In addition, the Street Operating Fund covers street-related bond issues. Water and Sewerage Funds also transfers a small amount to cover their respective portions of the maintenance shop land.

As a result of the 2015 bond refunding, the City began accumulating fund balance in this fund to provide consistency in the annual payments from the Parks REET monies. The 2015 refunding was split into a taxable and non-taxable portion and to save on interest costs, the City structured payments to pay the taxable debt first and the tax exempt debt afterward. Parks REET is responsible for the tax exempt payments and will experience a significant increase in debt service beginning in 2021. Instead, Parks REET will pay a consistent annual debt service through the life of the debt (2024).

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 986,220	\$ 1,442,720		\$ 1,442,720	\$ 1,906,220		\$ 1,906,220
Revenues							
Intergovernmental		867,510		867,510	1,023,850		1,023,850
Transfers In	10,531,820	9,360,380		9,360,380	8,081,720		8,081,720
Total Revenues	10,531,820	10,227,890	-	10,227,890	9,105,570	-	9,105,570
Expenditures							
Debt Service - Principal	6,409,760	6,321,240		6,321,240	5,396,870		5,396,870
Debt Service - Interest	3,657,230	3,443,150		3,443,150	3,244,940		3,244,940
Total Expenditures	10,066,990	9,764,390	-	9,764,390	8,641,810	-	8,641,810
Expenditures by Bond Issue							
LTGO Taxable Bonds 2003	186,650			-	-		-
LTGO Refund 2005	320,220	330,760		330,760	344,410		344,410
LTGO Bonds 2008	834,750	-		-	-		-
LTGO Refund 2009	1,049,020	1,045,200		1,045,200	-		-
LTGO Refund 2012	1,336,410	1,326,430		1,326,430	1,315,030		1,315,030
LTGO Refund 2014	971,330	935,030		935,030	1,427,070		1,427,070
LTGO Refund 2015	1,004,590	869,830		869,830	944,080		944,080
LTGO Refund 2016	3,556,060	4,451,700		4,451,700	3,809,900		3,809,900
Other Non-Voted Debt	807,960	805,440		805,440	801,320		801,320
Total Expenditures	10,066,990	9,764,390	-	9,764,390	8,641,810	-	8,641,810
Change in Fund Balance	464,830	463,500		463,500	463,760		463,760
ENDING FUND BALANCE	\$ 1,451,050	\$ 1,906,220		\$ 1,906,220	\$ 2,369,980		\$ 2,369,980

SPECIAL ASSESSMENT DEBT SERVICE FUND

Special assessments are assigned to specific parcels of real property, providing the funding source for the retirement of local improvement district (LID) bonds and notes. If the LID funded project is still under construction, the special assessment proceeds may be transferred directly to the project. All payments are supported solely by the amounts received from the property owners who derived benefit from the improvement.

	2018	2019	2019	2019	2020	2020	2020
	Budget	Baseline	Changes	Proposed	Baseline	Changes	Proposed
BEGINNING FUND BALANCE	\$ 582,640	\$ 611,650		\$ 611,650	\$ 797,570		\$ 797,570
Revenues							
Special Assessments	1,151,890	1,033,090		1,033,090	573,770		573,770
Interest Income	352,570	272,290		272,290	219,410		219,410
Other Revenue				-			-
Total Revenues	1,504,460	1,305,380	-	1,305,380	793,180	-	793,180
Expenditures							
Transfers Out to Projects	938,470	1,119,460		1,119,460	784,160		784,160
Other Expenditures				-			-
Debt Service - Principal	550,000			-			-
Debt Service - Interest	75,000			-			-
Total Expenditures	1,563,470	1,119,460	-	1,119,460	784,160	-	784,160
Change in Fund Balance	(59,010)	185,920		185,920	9,020		9,020
ENDING FUND BALANCE	\$ 523,630	\$ 797,570		\$ 797,570	\$ 806,590		\$ 806,590

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the financial resources segregated for the acquisition and/or construction of general government capital facilities and other major assets. Capital Projects Funds allow the City to carry over project budgets and costs from year to year until the project is completed. At year end, both completed and in progress projects are capitalized in the General Fixed Asset Account Group.

Potential financing for capital project activity includes, but is not limited to:

- ◆ Transfers from the General Fund or special revenue funds, such as the Street Operating Fund and Capital Resource Fund
- ◆ Issuance of general obligation debt, voted and/or councilmanic
- ◆ Formation of a local improvement district
- ◆ Federal, state and/or county grants
- ◆ Other contributions, transportation impact fees and donations

STREET CAPITAL PROJECTS FUND

The Street Capital Projects Fund is used to account for financial resources to be used for the acquisition and/or construction of major street capital improvements.

	2019 Proposed	2020 Proposed
Revenues		
Transfers In - LID Funded Projects	336,740	32,310
Transfers In - Solid Waste Utility Tax	3,026,000	3,043,800
Transfers In - B&O Tax	3,740,600	3,793,870
Total Revenues	7,103,340	6,869,980
Capital Projects & Expenditures		
B&O In-house Overlays	250,000	250,000
B&O Street Contracted	1,284,000	2,943,870
Panther Lake Signal System Integration		400,000
Residential Street Contracted	2,776,000	2,793,800
Residential Street Capital	250,000	250,000
Safe Route to School Meridian Elementary	100,000	
Street Lights - New	200,000	200,000
Traffic Cameras - New (Capital)		
Willis Street and 4th Roundabout	1,906,600	
Return Street Monies for LID Funded Projects	336,740	32,310
Total Expenditures	7,103,340	6,869,980
Revenues Less Expenditures	-	-

PARKS CAPITAL PROJECTS FUND

The Parks Capital Projects Fund is used to account for financial resources to be used for the acquisition and/or construction of major park facilities.

	2019 Proposed	2020 Proposed
Revenues		
Transfers In - General Fund - B&O Square Footage Tax	3,000,000	3,000,000
Transfers In - Capital Resources Fund		1,500,000
Transfers In - REET 2	341,000	369,000
Sale of Land		(1,500,000)
Total Revenues	3,341,000	3,369,000
Capital Projects & Expenditures		
Downtown Place Making - Burlington/Kaibara		300,000
Downtown Place-Making - Kherson Urban Play	250,000	
Gateways	50,000	
GR Trail/Van Doren's Park Design (Lower Russell Road Levee Setback)	900,000	
Hogan Park at Russell Road Reno. Ph II		500,000
KLVT - Old Fishing Hole Improvements		300,000
Masterplans	40,000	40,000
Morrill Meadows Expansion Phase 2	1,150,000	
NPRP - Chestnut Ridge Playground		166,000
NPRP - Salt Air Vista	201,000	
Parks Land Acquisition	500,000	
Service Club Park Loop Trail	250,000	
Springwood Park Renovation		2,063,000
Total Expenditures	3,341,000	3,369,000
Revenues Less Expenditures	-	-

IT CAPITAL PROJECTS FUND

The IT Capital Projects Fund is used to account for the financial resources to be used for the acquisition and/or development of major technological equipment, software and other one-time projects.

	2019 Proposed	2020 Proposed
Revenues		
Transfers In - Capital Resources Fund	2,250,000	2,250,000
Total Revenues	2,250,000	2,250,000
Capital Projects & Expenditures		
HLC 17-18 Server Replacement	50,000	50,000
HLC 17-18 Telephony	75,000	100,000
HLC16-18 Data Center	75,000	75,000
HLC16-18 Network Refresh	400,000	-
HLC16-18 Security	100,000	200,000
HLC16-18 UPS	-	25,000
SLC18-20 Admin Sys Repl Rsrvs	27,600	83,500
SLC18-21 PD Sys Repl Reserves	110,400	334,000
SLC18-21 Law Sys Repl Reserves	27,600	83,500
SLC18-22 HR Sys Repl Reserves	55,200	167,000
SLC18-23 Fin Sys Repl Reserves	82,800	250,500
SLC18-26 PW Sys Repl Reserves	55,200	167,000
SLC18-26 PRCS Sys Repl Rsrvs	27,600	83,500
SLC18-27 Court Sys Repl Rsrvs	27,600	83,500
SLC18-27 ECD Sys Repl Reserves	55,200	167,000
SLC18-28 Clerk Sys Repl Rsrvs	55,200	167,000
SLC18-29 IT Sys Repl Reserves	27,600	83,500
ALPR/Automated License Plate Reader	95,000	
Jail Camera Replacement	242,000	
Multimedia Asset Management (MAM)	75,000	
Traffic Network Upgrade	400,000	
Intrusion Detection/Prevention System	150,000	
Collaboration Tool Procurement		50,000
Network Pen Testing		80,000
City Services Kiosk (pilot)	36,000	
Total Expenditures	2,250,000	2,250,000
Revenues Less Expenditures	-	-

FACILITIES CAPITAL PROJECTS FUND

The Facilities Capital Projects Fund is used to account for financial resources to be used for the acquisition, construction, or capital improvements of major City-owned facilities.

	2019 Proposed	2020 Proposed
Revenues		
Transfers In - Capital Resources Fund	2,350,000	2,000,000
Total Revenues	2,350,000	2,000,000
Capital Projects & Expenditures		
City Buildings	2,000,000	2,000,000
City Hall Patio Repairs	200,000	-
Security Fence at Corrections/Court	150,000	-
Total Expenditures	2,350,000	2,000,000
Revenues Less Expenditures	-	-

ENTERPRISE FUNDS

Enterprise Funds are used to account for the financing of services provided to residents and the general public, where all or most of the costs are paid for by user charges. These enterprises are operated in a manner similar to a private sector business. All revenues and expenditures, including debt service and capital costs, are consolidated to provide a more complete financial presentation. An analysis can easily be made to see the relationship between user charges and the total cost of operation.

Kent currently operates four enterprise funds:

- ◆ Water Utility Fund
- ◆ Sewerage Utility Fund (combines sewer and drainage)
- ◆ Solid Waste Utility Fund
- ◆ Golf Complex Fund

WATER UTILITY FUND

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$20,803,440	\$13,241,690		\$13,241,690	\$19,924,860		\$ 6,607,250
Revenues							
Charges for Services	20,796,640	23,363,100		23,363,100	23,923,790		23,923,790
System Dev/Connection Charges	980,000	1,451,100		1,451,100	1,480,120		1,480,120
Miscellaneous Revenue	217,500	661,350		661,350	674,580		674,580
Transfers In							
Operating Revenues	21,994,140	25,475,550	-	25,475,550	26,078,490	-	26,078,490
Transfers In - Debt Service	3,724,180	4,113,510		4,113,510	3,579,390		3,579,390
Total Revenues	25,718,320	29,589,060	-	29,589,060	29,657,880	-	29,657,880
Expenditures							
Salaries & Benefits	3,220,780	3,411,190	89,030	3,500,220	3,548,570	65,550	3,614,120
Supplies	671,300	814,410	1,240	815,650	829,330	700	830,030
Services & Charges	10,283,510	10,886,460	(11,660)	10,874,800	11,235,900	(11,440)	11,224,460
Vehicles & Equipment			120,000	120,000			-
Cost Allocation	(500,000)	(480,000)		(480,000)	(480,000)		(480,000)
Transfers to Debt Service	46,980			-			-
Transfers to Capital Projects	7,772,500			13,119,000			5,627,000
Debt Service - Principal	2,044,030	2,304,030		2,304,030	2,264,020		2,264,020
Debt Service - Interest	1,680,150	1,809,480		1,809,480	1,315,370		1,315,370
Operating Expenditures	25,219,250	18,745,570	198,610	32,063,180	18,713,190	54,810	24,395,000
Transfers Out - Debt Service	3,724,180	4,160,320		4,160,320	3,579,390		3,579,390
Total Expenditures	28,943,430	22,905,890	198,610	36,223,500	22,292,580	54,810	27,974,390
Changes:							
Excavator & Equipment Trailer			120,000				
Maintenance Worker 2 - Term Limited 1 FTE			94,570			95,630	
Management Benefits - Reduce 50%			(1,820)			(1,820)	
Medical Insurance - Reduce 5%						(26,240)	
Facilities & IT Adjustments			(14,140)			(12,760)	
Total Changes			198,610			54,810	
Change in Fund Balance	(3,225,110)	6,683,170		(6,634,440)	7,365,300		1,683,490
ENDING FUND BALANCE	\$17,578,330	\$19,924,860		\$ 6,607,250	\$27,290,160		\$ 8,290,740

WATER UTILITY FUND—CAPITAL PROJECTS

	2019 Proposed	2020 Proposed
Revenues		
Transfers In - Water Operating	\$ 13,119,000	\$ 5,627,000
Total Revenues	13,119,000	5,627,000
Capital Projects & Expenditures		
224th St Phase II (224th-228th) (88th-94th)	450,000	
Clark Springs Transmission Main Evaluation	10,000	
Clark Springs Well	12,000	
E. Hill Pressure Zone		1,500,000
Habitat Conservation Plan Implementation	1,222,000	413,000
KentSprings Well Rehab		75,000
Landsburg Mine	790,000	804,000
Misc Water Improvements	500,000	500,000
Pump Station #3 Replacement	400,000	
Reservoir Maintenance & Improvements	100,000	
Security Improvements on Water Sites	150,000	50,000
Tacoma Pipeline	50,000	50,000
Water Generators		1,000,000
Water Main Repairs/Replacements	1,000,000	1,000,000
Water System PLC Upgrades	35,000	35,000
Wellhead Protection	200,000	200,000
West Hill Reservoir; Pump Station, Reservoir & Tran	8,200,000	
Total Expenditures	13,119,000	5,627,000
Revenues Less Expenditures	\$ -	\$ -

SEWER UTILITY FUND

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 4,735,960	\$ 4,479,000		\$ 4,479,000	\$ 7,334,070		\$ 4,631,160
Revenues							
Charges for Services	31,350,560	31,425,200		31,425,200	32,179,420		32,179,420
System Dev/Connection Charges	-	17,200		17,200	17,540		17,540
Licenses and Permits	45,000	71,810		71,810	73,250		73,250
Intergovernmental		-		-	-		-
Miscellaneous Revenue	41,500	300,020		300,020	306,010		306,010
Transfers In	3,770	6,080		6,080	3,440		3,440
Operating Revenues	31,440,830	31,820,310	-	31,820,310	32,579,660	-	32,579,660
Transfers In - Debt Service	-	-		-	-		-
Total Revenues	31,440,830	31,820,310	-	31,820,310	32,579,660	-	32,579,660
Expenditures							
Salaries & Benefits	1,345,170	1,391,840	(1,300)	1,390,540	1,446,700	(11,600)	1,435,100
Supplies	131,450	152,000		152,000	154,300		154,300
Services & Charges	26,739,870	27,471,400	(790)	27,470,610	27,683,570	1,650	27,685,220
Capital Outlay	-	-		-	-		-
Cost Allocation	(26,200)	(50,000)		(50,000)	(50,000)		(50,000)
Transfers to Debt Service	-	-		-	-		-
Transfers to Capital Projects	3,507,500	-		2,705,000	-		3,187,000
Debt Service - Principal	-	-		-	-		-
Debt Service - Interest	-	-		-	-		-
Operating Expenditures	31,697,790	28,965,240	(2,090)	31,668,150	29,234,570	(9,950)	32,411,620
Transfer Out - Debt Service	-	-		-	-		-
Total Expenditures	31,697,790	28,965,240	(2,090)	31,668,150	29,234,570	(9,950)	32,411,620
Changes:							
Management Benefits - Reduce 50%			(1,300)			(1,300)	
Medical Insurance - Reduce 5%						(10,300)	
Facilities & IT Adjustments			(790)			1,650	
Total Changes			(2,090)			(9,950)	
Change in Fund Balance	(256,960)	2,855,070		152,160	3,345,090		168,040
ENDING FUND BALANCE	\$ 4,479,000	\$ 7,334,070		\$ 4,631,160	\$ 10,679,160		\$ 4,799,200

SEWER UTILITY FUND—CAPITAL PROJECTS

	2019 Proposed	2020 Proposed
Revenues		
Transfer In - Special Assessments	\$ 6,080	\$ 3,440
Transfers In - Sewer Operating	2,705,000	3,187,000
Total Revenues	2,711,080	3,190,440
Capital Projects & Expenditures		
Comprehensive Sewer Plan	500,000	
Derbyshire		500,000
Linda Heights Pump Station	1,205,000	
Miscellaneous Sewer	500,000	500,000
Skyline Sewer Interceptor	500,000	2,187,000
Total Sewer Projects	2,705,000	3,187,000
Return Sewer Monies for LID Funded Projects	6,080	3,440
Total Expenditures	2,711,080	3,190,440
Revenues Less Expenditures	\$ -	\$ -

DRAINAGE UTILITY FUND

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$16,653,610	\$12,748,000		\$12,748,000	\$18,309,890		\$ 6,413,550
Revenues							
Charges for Services	19,720,000	20,014,300		20,014,300	20,494,600		20,494,600
System Dev/Connection Charges	750,000	1,461,000		1,461,000	1,490,220		1,490,220
Intergovernmental	-	-		-	-		-
Miscellaneous Revenue	7,000	15,100		15,100	15,400		15,400
Transfers In	-	-		-	-		-
Operating Revenues	20,477,000	21,490,400	-	21,490,400	22,000,220	-	22,000,220
Transfers In - Debt Service	1,537,520	1,853,220		1,853,220	1,522,210		1,522,210
Total Revenues	22,014,520	23,343,620	-	23,343,620	23,522,430	-	23,522,430
Expenditures							
Salaries & Benefits	4,152,720	4,291,290	(8,030)	4,283,260	4,457,200	(35,790)	4,421,410
Supplies	326,080	457,380		457,380	461,435		461,435
Services & Charges	9,839,910	9,914,010	(96,630)	9,817,380	10,276,535	(110,120)	10,166,415
Capital Outlay	146,000	-	510,000	510,000	-		-
Cost Allocation	(565,000)	(660,000)		(660,000)	(660,000)		(660,000)
Transfers to Debt Service	72,880	72,610		72,610	-		-
Transfers to Capital Projects	8,872,500			11,491,000			5,371,000
Debt Service - Principal	981,100	1,009,650		1,009,650	1,154,990		1,154,990
Debt Service - Interest	556,420	843,570		843,570	367,220		367,220
Operating Expenditures	24,382,610	15,928,510	405,340	27,824,850	16,057,380	(145,910)	21,282,470
Transfer Out - Debt Service	1,537,520	1,853,220		1,853,220	1,522,210		1,522,210
Total Expenditures	25,920,130	17,781,730	405,340	29,678,070	17,579,590	(145,910)	22,804,680
Changes:							
Remote Controlled Mower			115,000				
10-yd Dump Truck & Attachments			275,000				
Excavator & Equipment Trailer			120,000				
Management Benefits - Reduce 50%			(8,030)			(8,030)	
Medical Insurance - Reduce 5%						(27,760)	
Facilities & IT Adjustments			(40,630)			(54,120)	
Remove Federal Lobbyist			(56,000)			(56,000)	
Total Changes			405,340			(145,910)	
Change in Fund Balance	(3,905,610)	5,561,890		(6,334,450)	5,942,840		717,750
ENDING FUND BALANCE	\$12,748,000	\$18,309,890		\$ 6,413,550	\$24,252,730		\$ 7,131,300

DRAINAGE UTILITY FUND—CAPITAL PROJECTS

	2019 Proposed	2020 Proposed
Revenues		
Transfer-In - Drainage Operating	\$ 11,491,000	\$ 5,371,000
Total Revenues	11,491,000	5,371,000
Capital Projects & Expenditures		
132nd Ave Drainage	100,000	
224th Street Phase 1	300,000	
228th Joint Utility Trench	1,000,000	
BNSF Grade Separation - Drainage	500,000	
County Road 8	600,000	200,000
Downey Farmstead	400,000	250,000
Drainage Master Plan	500,000	500,000
Fragar Rd Levee	300,000	200,000
GRNRA Pump Station		250,000
GRNRA S Pump Station	3,000,000	
Kent Airport Levee	200,000	100,000
Lake Fenwick Aeration	300,000	
Lower Russell Road Levee	250,000	250,000
Mill Creek @ 76th Ave Flood Protection	191,000	1,000,000
Milwaukee II Levee	200,000	100,000
Misc Drainage	1,000,000	300,000
Misc Environmental	1,000,000	
N Fork Meridian Valley Culvert	100,000	300,000
Pipe Replacements/Roadway Improvements		821,000
S 224th St. Phase 2	500,000	
Upper Mill Creek Dam		500,000
Vactor Site Improvements	150,000	
Valley Channel Rehabilitation	500,000	500,000
Valley Creek System CLOMR	400,000	100,000
Total Expenditures	11,491,000	5,371,000
Revenues Less Expenditures	\$ -	\$ -

SOLID WASTE UTILITY FUND

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 479,430	\$ 488,420		\$ 488,420	\$ 504,650		\$ 506,880
Revenues							
Charges for Services	600,000	614,860		614,860	627,160		627,160
Intergovernmental	149,500			-			-
Miscellaneous Revenue		3,950		3,950	4,030		4,030
Total Revenues	749,500	618,810	-	618,810	631,190	-	631,190
Expenditures							
Salaries & Benefits	444,510	482,700	(370)	482,330	502,920	(4,600)	498,320
Supplies		5,050		5,050	5,160		5,160
Services & Charges	227,820	114,830	(1,860)	112,970	120,660	(1,720)	118,940
Vehicles & Equipment	35,000			-			-
Cost Allocation				-			-
Transfers Out				-			-
Project Expenditures				-			-
Total Expenditures	707,330	602,580	(2,230)	600,350	628,740	(6,320)	622,420
Changes:							
Management Benefits - Reduce 50%			(370)			(370)	
Medical Insurance - Reduce 5%						(4,230)	
Reduce IT Allocation			(1,860)			(1,720)	
Total Changes			(2,230)			(6,320)	
Change in Fund Balance	42,170	16,230		18,460	2,450		8,770
ENDING FUND BALANCE	\$ 521,600	\$ 504,650		\$ 506,880	\$ 507,100		\$ 515,650

UTILITY CLEARING FUND

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
Expenditures							
Salaries & Benefits	\$ 4,827,730	\$ 5,167,790	\$ (14,950)	\$ 5,152,840	\$ 5,395,520	\$ (50,780)	\$ 5,344,740
Supplies	279,840	354,460		354,460	360,020		360,020
Services & Charges	2,982,200	3,095,230	(12,380)	3,082,850	3,190,060	279,420	3,469,480
Vehicles & Equipment	-	-		-	-		-
Allocated to Utilities & Streets	(8,089,770)	(8,617,480)	27,330	(8,590,150)	(8,945,600)	(228,640)	(9,174,240)
Total Expenditures	-	-	-	-	-	-	-
Expenditures by Function							
Finance Customer Services	2,904,220	2,878,010	23,590	2,901,600	2,957,320	318,410	3,275,730
Finance Meter Services	478,260	514,250	(980)	513,270	535,890	(4,530)	531,360
PWO Administration	1,761,710	1,838,130	(5,860)	1,832,270	1,906,350	(21,390)	1,884,960
PWO Warehouse	556,210	595,050	(810)	594,240	616,400	(2,890)	613,510
PWO Vegetation	2,389,370	2,792,040	(43,270)	2,748,770	2,929,640	(60,960)	2,868,680
Allocated to Utilities & Streets	(8,089,770)	(8,617,480)	27,330	(8,590,150)	(8,945,600)	(228,640)	(9,174,240)
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Changes:							
Change Cust Svc Manager Split to 70%/30%			26,130			27,020	
Move 2 MW2 .25 to Parks			(38,190)			(41,120)	
Merchant Card Fees						300,000	
Management Benefits - Reduce 50%			(2,890)			(2,890)	
Medical Insurance - Reduce 5%						(33,790)	
Facilities & IT Adjustments			(12,380)			(20,580)	
Clearing Allocation			27,330			(228,640)	
Total Changes			-			-	

GOLF COMPLEX FUND

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ (3,816,930)	\$ (1,105,780)		\$ (1,105,780)	\$ (1,457,610)		\$ (1,257,360)
Revenues							
18 Hole Course	1,470,420	1,470,420	42,740	1,513,160	1,470,420	85,790	1,556,210
Par 3 Course	292,580	-		-	-		-
Driving Range	624,250	624,250	62,790	687,040	624,250	181,550	805,800
Merchandising	450,000	450,000	65,640	515,640	450,000	81,110	531,110
Miscellaneous Revenue	34,160	34,160	(790)	33,370	34,160	(290)	33,870
Sale of Land	6,012,440			-	1,294,000		1,294,000
Transfer In			70,000	70,000		70,000	70,000
Total Revenues	8,883,850	2,578,830	240,380	2,819,210	3,872,830	418,160	4,290,990
Changes:							
Retain Admissions Tax			70,000			70,000	
Realign Revenue to Business Plan			170,380			348,160	
Total Changes			240,380			418,160	
Expenditures							
Salaries & Benefits	1,499,830	1,314,290	121,100	1,435,390	1,386,200	90,900	1,477,100
Supplies	615,300	584,470	(15,290)	569,180	584,710	(21,640)	563,070
Services	818,100	775,770	(80,680)	695,090	782,960	(70,150)	712,810
Vehicles & Equipment	639,450	-		-	-		-
Debt Service - Principal		151,130		151,130	158,940		158,940
Debt Service - Interest		25,000	15,000	40,000	17,190	15,000	32,190
Transfer to Golf Debt Service	704,540			-			-
Transfer To Golf Capital Projects	2,573,754	80,000		80,000	1,294,000		1,294,000
Total Expenditures	6,850,974	2,930,660	40,130	2,970,790	4,224,000	14,110	4,238,110
Changes:							
Add 0.15 FTE Golf Pro			12,200			6,050	
Accounting Change for Golf Lessons			65,600			66,300	
Reclass 1.0 FTE Field Sup to MWIV						(12,950)	
Reclass 1.0 FTE MWIII to MWIV						8,800	
Adjust Overtime to Business Plan			(34,495)			(34,342)	
Adjust Temp Help to Business Plan			77,795			57,042	
Realign Expenditures to Business Plan			(80,970)			(76,790)	
Total Changes			40,130			14,110	
Change in Fund Balance	2,032,876	(351,830)		(151,580)	(351,170)		52,880
ENDING FUND BALANCE	\$ (1,784,054)	\$ (1,457,610)		\$ (1,257,360)	\$ (1,808,780)		\$ (1,204,480)

GOLF FUND—CAPITAL PROJECTS

	2019 Proposed	2020 Proposed
Revenues		
Transfers In - Golf Fund	80,000	1,294,000
Total Revenues	80,000	1,294,000
Capital Projects & Expenditures		
Golf Clubhouse Renovations	40,000	34,000
Golf Course Accessories		100,000
Golf Course Renovations/Improvements		510,000
Golf Driving Range Renovations	40,000	
Golf Irrigation System Upgrades		650,000
Total Expenditures	80,000	1,294,000
Revenues Less Expenditures	-	-

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of specific services performed by organizations within the City for other organizations within the City. In this manner, the efficiency of centralized City services can be obtained while still being able to distribute the cost of these services to user organizations. These services are "sold" to other funds at cost plus a reserve for future needs.

The City maintains the following Internal Service Funds:

- ◆ Fleet Services—acquisition, maintenance and lifecycle replacement of vehicles and equipment
- ◆ Central Stores— postage and office supplies
- ◆ Information Technology—acquisition, maintenance and lifecycle replacement of technology equipment and software systems
- ◆ Facilities—acquisition, maintenance and lifecycle renovations of buildings and grounds
- ◆ Insurance—self-insurance, including unemployment, workers compensation, employee health and wellness, liability and property

FLEET SERVICES FUND

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 5,869,150	\$ 2,830,310		\$ 2,830,310	\$ 1,787,350		\$ 3,542,720
Revenues							
Fleet Operations	3,241,270	3,332,310		3,332,310	3,434,700		3,434,700
Fleet Replacement	1,499,890	1,574,760		1,574,760	1,629,760		1,629,760
Miscellaneous Revenue	20,000	50,000		50,000	51,000		51,000
Operating Revenues							
Transfers In - Projects			1,750,000	1,750,000			
Total Revenues	4,761,160	4,957,070	1,750,000	6,707,070	5,115,460	-	5,115,460
Changes:							
Returned from Fuel Island			1,750,000				
Total Changes			1,750,000				
Expenditures							
Salaries & Benefits	1,140,220	1,197,870	(920)	1,196,950	1,246,430	(9,710)	1,236,720
Supplies	1,519,610	1,459,860		1,459,860	1,489,050		1,489,050
Services & Charges	656,330	842,300	(4,450)	837,850	869,450	(6,730)	862,720
Vehicles & Equipment	4,052,840	2,500,000		2,500,000	2,500,000		2,500,000
Operating Expenditures	7,369,000	6,000,030	(5,370)	5,994,660	6,104,930	(16,440)	6,088,490
Transfers Out to Projects	1,750,000						
Total Expenditures	9,119,000	6,000,030	(5,370)	5,994,660	6,104,930	(16,440)	6,088,490
Changes:							
Management Benefits - Reduce 50%			(920)			(920)	
Medical Insurance - Reduce 5%						(8,790)	
Facilities & IT Adjustments			(3,570)			(3,520)	
Allocation Adjustments			(880)			(3,210)	
Total Changes			(5,370)			(16,440)	
Change in Fund Balance	(4,357,840)	(1,042,960)		712,410	(989,470)		(973,030)
ENDING FUND BALANCE	\$ 1,511,310	\$ 1,787,350		\$ 3,542,720	\$ 797,880		\$ 2,569,690

FLEET SERVICES FUND PROJECTS

	2019 Proposed	2020 Proposed
Revenues		
Transfers In - Capital Resources Fund	1,936,000	
Total Revenues	1,936,000	-
Capital Projects & Expenditures		
Transfer Vehicle Reserves Funding to Fleet	1,750,000	
Replace Vehicle Lifts	186,000	
Total Expenditures	1,936,000	-
Revenues Less Expenditures	-	-

CENTRAL STORES FUND

	2018	2019	2019	2019	2020	2020	2020
	Budget	Baseline	Changes	Proposed	Baseline	Changes	Proposed
BEGINNING FUND BALANCE	\$ (3,110)	\$ 2,890		\$ 2,890	\$ 62,690		\$ 62,690
Revenues							
Central Stores Sales	236,180	228,700		228,700	233,240		233,240
Postage Sales	213,130	218,390		218,390	222,770		222,770
Total Revenues	449,310	447,090	-	447,090	456,010	-	456,010
Expenditures							
Central Stores	204,120	180,000		180,000	183,600		183,600
Postage	217,030	207,290		207,290	211,440		211,440
Total Expenditures	421,150	387,290	-	387,290	395,040	-	395,040
Change in Fund Balance	28,160	59,800		59,800	60,970		60,970
ENDING FUND BALANCE	\$ 25,050	\$ 62,690		\$ 62,690	\$ 123,660		\$ 123,660

INFORMATION TECHNOLOGY FUND

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 3,593,294	\$ 3,379,840		\$ 3,379,840	\$ 3,378,210		\$ 3,439,390
Revenues							
Utility Tax	1,488,410	1,518,200		1,518,200	1,736,980		1,736,980
Intergovernmental - RFA	501,540	501,540		501,540	501,540	(501,540)	-
IT Services - Outside	53,500	55,500		55,500	55,500		55,500
Technology Fees	486,000	531,000		531,000	531,000		531,000
IT Internal Contributions	5,604,310	6,103,810	(160,350)	5,943,460	6,494,170	(160,350)	6,333,820
Miscellaneous Revenue		-		-	-		-
Transfers In	(3,875)	-	589,000	589,000	-		-
Total Revenues	8,129,885	8,710,050	428,650	9,138,700	9,319,190	(661,890)	8,657,300
Changes:							
Adjust Revenues from Depts - per exp changes			(160,350)			(160,350)	
Project savings returned to operating			589,000				
Eliminate RFA Contract						(501,540)	
Total Changes			428,650			(661,890)	
Expenditures							
Salaries & Benefits	4,968,810	5,339,280	(18,300)	5,320,980	5,535,670	(48,730)	5,486,940
Supplies	331,060	328,100	8,810	336,910	334,690	8,810	343,500
Services & Charges	3,230,950	3,419,190	376,960	3,796,150	3,642,490	374,040	4,016,530
Vehicles & Equipment				-			-
Allocate to Annexation	(372,100)	(374,890)		(374,890)	(188,380)		(188,380)
Transfer to IT Capital Projects	547,660			-			-
Total Expenditures	8,706,380	8,711,680	367,470	9,079,150	9,324,470	334,120	9,658,590
Changes:							
Business Analysts (2) - contracted			260,000			260,000	
JDE Developer - contracted			290,000			290,000	
PD Mobile Router Connections			22,000			22,000	
Desktop & Laptop Replacements			60,000			60,000	
Cell phones - right size plans			(29,980)			(29,980)	
Microsoft - reduce to 700 licenses			(65,000)			(65,000)	
Halogen - replace with NeoGov			(61,640)			(61,640)	
Supplies - reduce to historic trend			(39,120)			(39,120)	
Software			(12,070)			(12,070)	
Telephone - reduce to historical trend			(34,540)			(34,540)	
Management Benefits - 50%			(18,300)			(18,300)	
Reduce Medical Increase from 10% to 5%						(30,430)	
Reduction of costs allocated to IT			(3,880)			(6,800)	
Total Changes			367,470			334,120	
Change in Fund Balance	(576,495)	(1,630)		59,550	(5,280)		(1,001,290)
ENDING FUND BALANCE	\$ 3,016,799	\$ 3,378,210		\$ 3,439,390	\$ 3,372,930		\$ 2,438,100

FACILITIES FUND

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 2,316,960	\$ 2,455,220		\$ 2,455,220	\$ 2,365,560		\$ 2,371,650
Revenues							
Intergovernmental - RFA	183,960	147,400		147,400	147,400		147,400
Rental Fees - Internal	4,653,700	4,971,980		4,971,980	5,080,160	(89,800)	4,990,360
Miscellaneous Revenue	66,920	85,500		85,500	87,310		87,310
Transfers In				-	-		-
Total Revenues	4,904,580	5,204,880	-	5,204,880	5,314,870	(89,800)	5,225,070
Changes:							
Adjust Revenues from Depts - per exp changes						(89,800)	
Total Changes						(89,800)	
Expenditures							
Salaries & Benefits	2,283,460	2,345,650	(1,650)	2,344,000	2,433,790	(106,210)	2,327,580
Supplies	293,260	292,110		292,110	292,440		292,440
Services & Charges	1,974,390	2,106,780	(4,440)	2,102,340	2,152,110	(4,780)	2,147,330
Vehicles & Equipment				-			-
Transfers Out to Projects	591,000	550,000		550,000	550,000		550,000
Total Expenditures	5,142,110	5,294,540	(6,090)	5,288,450	5,428,340	(110,990)	5,317,350
Changes:							
Maintenance Worker 3						(89,800)	
Management Benefits - 50%			(1,650)			(1,650)	
Reduce Medical Increase from 10% to 5%						(14,760)	
Reduction of costs allocated to Facilities			(4,440)			(4,780)	
Total Changes			(6,090)			(110,990)	
Change in Fund Balance	(237,530)	(89,660)	6,090	(83,570)	(113,470)	21,190	(92,280)
ENDING FUND BALANCE	\$ 2,079,430	\$ 2,365,560	\$ 6,090	\$ 2,371,650	\$ 2,252,090	\$ 21,190	\$ 2,279,370

FACILITIES FUND—CAPITAL PROJECTS

	2019 Proposed	2020 Proposed
Revenues		
Transfers In - Facilities Operating	550,000	550,000
Total Revenues	550,000	550,000
Capital Projects & Expenditures		
Facilities Lifecycle Projects	550,000	550,000
Total Expenditures	550,000	550,000
Revenues Less Expenditures	-	-

INSURANCE FUND—UNEMPLOYMENT

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 1,424,510	\$ 1,376,420		\$ 1,376,420	\$ 1,324,340		\$ 1,324,510
Revenues							
Contributions - Unemployment	120,700	120,700		120,700	120,700		120,700
Miscellaneous Revenue	1,000	1,000		1,000	1,000		1,000
Total Revenues	121,700	121,700	-	121,700	121,700	-	121,700
Expenditures							
Salaries & Benefits	28,990	30,780	(170)	30,610	31,830	(320)	31,510
Supplies				-			-
Services & Charges	3,000	3,000		3,000	3,000		3,000
Unemployment - Claims Paid	140,000	140,000		140,000	140,000		140,000
Total Expenditures	171,990	173,780	(170)	173,610	174,830	(320)	174,510
Changes:							
Management Benefits - Reduce 50%			(170)			(170)	
Medical Insurance - Reduce 5%						(150)	
Total Changes			(170)			(320)	
Change in Fund Balance	(50,290)	(52,080)		(51,910)	(53,130)		(52,810)
ENDING FUND BALANCE	\$ 1,374,220	\$ 1,324,340		\$ 1,324,510	\$ 1,271,210		\$ 1,271,700

INSURANCE FUND—WORKERS COMPENSATION

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 2,374,320	\$ 1,509,330		\$ 1,509,330	\$ 1,145,690		\$ 1,146,350
Revenues							
Contributions - Unemployment	1,071,000	1,082,000		1,082,000	1,082,000		1,082,000
Miscellaneous Revenue	3,800	12,000		12,000	12,000		12,000
Transfers In				-			-
Total Revenues	1,074,800	1,094,000	-	1,094,000	1,094,000	-	1,094,000
Expenditures							
Salaries & Benefits	115,930	122,930	(660)	122,270	127,140	(1,260)	125,880
Judgments & Damages	950,000	950,000		950,000	950,000		950,000
Liability Insurance	80,500	88,550		88,550	97,410		97,410
Intergovernmental Services	140,000	140,000		140,000	140,000		140,000
Administrative Costs	60,000	60,000		60,000	60,000		60,000
Other Expenses	16,000	16,160		16,160	16,160		16,160
Safety Program	80,000	80,000		80,000	80,000		80,000
Total Expenditures	1,442,430	1,457,640	(660)	1,456,980	1,470,710	(1,260)	1,469,450
Changes:							
Management Benefits - Reduce 50%			(660)			(660)	
Medical Insurance - Reduce 5%			-			(600)	
Total Changes			(660)			(1,260)	
Change in Fund Balance	(367,630)	(363,640)		(362,980)	(376,710)		(375,450)
ENDING FUND BALANCE	\$ 2,006,690	\$ 1,145,690		\$ 1,146,350	\$ 768,980		\$ 770,900

INSURANCE FUND—HEALTH & WELLNESS

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 2,960,570	\$ 2,918,740		\$ 2,918,740	\$ 3,072,610		\$ 3,072,610
Revenues							
Blue Cross - City	9,054,710	10,865,650		10,865,650	11,952,220	(543,290)	11,408,930
Group Health - City	345,000	400,000		400,000	420,000		420,000
HSA - City	2,458,460	2,400,000		2,400,000	2,640,000	(120,000)	2,520,000
Blue Cross - Employee	767,820	921,380		921,380	1,013,520	(46,070)	967,450
Group Health - Employee	45,000	50,000		50,000	52,500		52,500
Blue Cross - Cobra	30,000	50,000		50,000	55,000		55,000
Miscellaneous Revenue	295,000	365,000		365,000	365,300		365,300
Trasnfers In	750,000	-		-	-		-
Total Revenues	13,745,990	15,052,030	-	15,052,030	16,498,540	(709,360)	15,789,180
Changes:							
Medical Insurance - Reduce 5%						(709,360)	
Total Changes						(709,360)	
Expenditures							
Salaries & Benefits	-						
Claims Paid	12,896,230	13,154,150		13,154,150	13,548,780		13,548,780
Group Health Premiums	390,000	397,800		397,800	409,730		409,730
Third Party Admin Fees	540,300	551,110		551,110	567,640		567,640
Stop Loss Fees	590,000	601,800		601,800	619,850		619,850
Wellness Program	128,000	106,170		106,170	109,360		109,360
City Paid HSA Contributions	-			-	-		-
Transitional Reinsurance	-			-	-		-
Other Professional Services	75,000	76,500		76,500	78,790		78,790
Other Expenses	10,420	10,630		10,630	10,950		10,950
Total Expenditures	14,629,950	14,898,160	-	14,898,160	15,345,100	-	15,345,100
Change in Fund Balance	(883,960)	153,870		153,870	1,153,440		444,080
ENDING FUND BALANCE	\$ 2,076,610	\$ 3,072,610		\$ 3,072,610	\$ 4,226,050		\$ 3,516,690

INSURANCE FUND—LIABILITY INSURANCE

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 1,661,130	\$ 1,345,200		\$ 1,345,200	\$ 1,137,620		\$ 1,138,290
Revenues							
Contributions - Insurance	1,504,060	1,804,690		1,804,690	2,165,640		2,165,640
Miscellaneous Revenue	6,000	6,000		6,000	6,000		6,000
Reimbursements				-			-
Transfers In				-			-
Total Revenues	1,510,060	1,810,690	-	1,810,690	2,171,640	-	2,171,640
Expenditures							
Salaries & Benefits	115,930	122,930	(660)	122,270	127,140	(1,260)	125,880
Claims & Judgments	900,000	985,000		985,000	1,000,000		1,000,000
Insurance Premiums	750,000	750,000		750,000	750,000		750,000
Other Expenses	160,000	160,340	(10)	160,330	160,360	(120)	160,240
Total Expenditures	1,925,930	2,018,270	(670)	2,017,600	2,037,500	(1,380)	2,036,120
Changes:							
Management Benefits - Reduce 50%			(660)			(660)	
Medical Insurance - Reduce 5%						(600)	
Reduce IT Allocation			(10)			(120)	
Total Changes			(670)			(1,380)	
Change in Fund Balance	(415,870)	(207,580)		(206,910)	134,140		135,520
ENDING FUND BALANCE	\$ 1,245,260	\$ 1,137,620		\$ 1,138,290	\$ 1,271,760		\$ 1,273,810

INSURANCE FUND—PROPERTY INSURANCE

	2018 Budget	2019 Baseline	2019 Changes	2019 Proposed	2020 Baseline	2020 Changes	2020 Proposed
BEGINNING FUND BALANCE	\$ 652,040	\$ 527,640		\$ 527,640	\$ 526,780		\$ 526,950
Revenues							
Contributions - Insurance	565,870	565,870		565,870	565,870		565,870
Miscellaneous Revenue	50	50		50	50		50
Total Revenues	565,920	565,920	-	565,920	565,920	-	565,920
Expenditures							
Salaries & Benefits	28,990	30,780	(170)	30,610	31,830	(320)	31,510
Insurance Premiums	472,500	500,000		500,000	510,000		510,000
Claims & Deductibles	25,000	36,000		36,000	25,000		25,000
Other Expenses				-			-
Total Expenditures	526,490	566,780	(170)	566,610	566,830	(320)	566,510
Changes:							
Management Benefits - Reduce 50%			(170)			(170)	
Medical Insurance - Reduce 5%						(150)	
Total Changes			(170)			(320)	
Change in Fund Balance	39,430	(860)		(690)	(910)		(590)
ENDING FUND BALANCE	\$ 691,470	\$ 526,780		\$ 526,950	\$ 525,870		\$ 526,360

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