

# 2012 Adopted Budget

City of Kent, Washington

## Operating Budget and Capital Improvement Plan

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CITY OF KENT, WASHINGTON

## **2012 Adopted Budget**



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Mayor

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**KENT**  
WASHINGTON

# 2012 Adopted Budget

## Table of Contents

<b>Budget at a Glance</b>			
Mayor's Letter	1	Criminal Justice Fund	102
Capital & Operating Budget	6	Housing & Community Dev Fund	103
Combined Operating Statement	7	Other Operating Fund	104
Budget Highlights	8	Art Program Fund	105
Major Changes for 2012	11	ShoWare Operating fund	106
Budget by Department	14	Debt Service Funds	107
CIP Highlights	27	Non-Voted Debt Service Fund	108
		Special Assessment Debt Service Fund	109
		Outstanding Long Term Debt Schedule	110
<b>Organization &amp; Policies</b>		Legal Debt Margin	113
City of Kent Organization Chart	29	Capital Projects Funds	114
Mayor/Council	30	Parks Capital Projects	115
Principal Officials	31	Technology Capital Projects	116
Budget Calendar	32	Facilities Capital Projects	117
Budget Process	33	Enterprise Funds	118
Financial Policies	34	Utility Clearing Fund	119
Budget & Accounting Structure	38	Water Fund	120
Budget & Spending Control System	41	Sewerage Fund	122
		Golf Complex Fund	124
<b>Staffing</b>		Internal Service Funds	125
Position Summary by Department	43	Fleet Services Fund	126
Organization Charts & Position Lists		Central Services Fund - Central Stores	127
City Council & Administration	44	Central Services Fund - Information Technology	128
Municipal Court	47	Facilities Fund	130
Employee Services	49	Insurance Fund	132
Law	51		
Finance	53	<b>Capital Improvement Program</b>	137
Information Technology	55	General Government	138
Police	57	Public Safety	139
Economic & Community Development	60	Transportation	140
Public Works	62	Parks Recreation & Community Service	141
Parks, Recreation & Community Services	69	Utilities	143
Position Summary	74		
Job & Salary Classifications	75	<b>Supplemental</b>	
		Property Tax Data	147
<b>Budget by Fund</b>		Local Sales Tax Distribution	148
General Fund	85	Building Permits Graphs	149
Annexation	89	Tax Levy Adjustment Ordinance	151
Special Revenue Funds	93	Property Tax Levied (1%) Ordinance	155
Street Operating Fund	96	2012 Budget Adoption Ordinance	159
Public Safety Retiree Fund	97	2012 Budget Ordinance Exhibits	162
Lodging Tax Fund	98	Glossary of Budget Related Terms	165
Youth & Teen Fund	99	Principal Taxpayers and Employers	171
CIP Fund	100	General Information Fact Sheet	172



**KENT**  
WASHINGTON

February 24, 2012

Dear Council President Higgins and City Council Members:

I present to you the City of Kent's adopted budget for the 2012 fiscal year. This budget continues to build the framework necessary to adjust to new economic realities.

For nearly four years, city government has been in persistent contraction. Rising costs and deteriorating revenues have forced reductions in every area of our budget. We've made significant cuts within internal support services, reduced staff, cut programs, and delayed projects until the time economic conditions stabilize.

Last year Council adopted a strategic goal to develop and implement a sustainable funding model for city services. This budget reflects a step in that direction.

The 2012 net Operating Budget totals \$143.9 million. Of that, \$60.9 million represents the General Fund budget (a \$25.9 million or 29.8% reduction from the 2009 budget). Another \$10.8 million applies to the annexation area. (The State requires we maintain a separate budget for the Panther Lake annexation area for 10 years.) The remainder of the Operating Budget is dedicated to other funds.

The largest component of the City's Operating Budget, the General Fund, provides funding for basic services, such as police, corrections, courts, street and park maintenance, community services, economic and community development, and internal support services. Since all of these services are provided by city employees, the General Fund's largest expense is wages and benefits. General Fund revenues come from taxes (sales, property and utility) and fees.

The Capital portion of the 2012 Budget totals \$13.5 million. Of that, \$11.5 million represents Enterprise Funds (revenue-generating services), \$860,000 applies to Capital Projects Funds, and the remainder of the Capital Budget is for Governmental Funds such as fleet replacement.

## **Revenue Impacts**

Projected revenues in the 2012 General Fund have fallen below 2011 budget levels, due in part to reductions in utility taxes (lower garbage rates and a federal court decision that exempts telephone data plans from taxes) and low interest income (minimal funds to invest coupled with a low .15% rate of return). These reductions are only partially offset by the voter-capped 1% increase in property taxes and a projected 1% increase in sales tax revenues.

An unanticipated reality impacting the budget is that the original revenue estimates provided by King County for the Panther Lake annexation area were overstated by almost 15% or \$1.8 million. We have corrected the Annexation budget by bringing the projected 2012 revenues in line with actual history of monies received over the past year.

Budget reductions last spring at the state level resulted in a 3.4%, or roughly \$300,000 decrease in state-shared revenues received by the City, affecting streamlined sales tax mitigation, liquor excise tax, and special public safety funding. The impact of these cutbacks is split between the General Fund and the Criminal Justice Fund.

Since the State is looking at additional budget reductions this legislative session that will further jeopardize our state-shared revenues, the adopted budget assumes the following:

- The State continues to mitigate Kent for its \$4.9 million in lost revenue as a result of Streamlined Sales Tax.
- The State continues to provide a sales tax credit of 0.2% to mitigate the increased costs of serving the Panther Lake annexation area.

## **Required/Contracted Expenditures**

While basic expenditures in the General Fund have remained flat, the adopted budget reflects significant additional spending as a result of state mandates, contracted county services and rate increases. These costs include:

- \$500,000 towards repayment of a 2002 loan from the water fund related to land acquisition for Kent Station.
- \$96,000 increase in animal control services provided by Regional Animal Services of King County, for a total cost of nearly \$387,000 for 2012. The city-county contract will end 12/31/2012.
- \$110,000 increase for election services and \$44,573 increase in voter registration services provided by King County.
- \$172,000 new expense for custodial, maintenance and security screening for the newly acquired Aukeen Court/Municipal Court building.

- \$54,000 increase in the Kent Pool operating contract, for a total cost of \$95,600 for 2012.
- \$572,000 in utility cost increases for city-owned facilities and parks (electricity, water, sewer, garbage, etc.), and assumption of some existing street lighting in neighborhoods.
- \$343,000 increase for state-mandated pension costs.
- \$373,000 increase for worker's compensation costs, largely due to remaining fire department claims. The City is still responsible for these outstanding claims, because they occurred prior to the formation of the Regional Fire Authority.
- \$247,857 increase in services provided by Valley Communications, for a total cost of \$2.36 million for 2012.
- \$40,000 to provide cultural competency training to all employees.

### **Transfers to the General Fund**

The 2012 budget reflects an increase to the General Fund from the redistribution of existing costs from other funds.

- \$670,500 for 8 street maintenance positions moved from the Annexation budget to the General Fund, due to reduced annexation revenues and assignment of staff to ensure appropriate levels of service to all areas of the City.
- \$327,500 for 4.53 FTEs in Information Technology (IT) moved out of IT capital projects to the IT operating fund to accurately reflect the operational nature of the positions.

### **Top Priorities**

- **Law Enforcement:** To maintain a strong level of public safety services, there is no reduction in the number of sworn officers.
- **Human Services:** Maintain 2011 funding levels for human services. With the departure of the fire department from city funding, the Council's traditional policy of dedicating 1% of the previous year's revenues to human services would have resulted in a \$733,000 budget, lower than the 2011 level. We augmented this amount by \$95,600 to maintain 2011 spending levels. The resulting budget of \$828,692 represents 1.13% of 2011 General Fund revenues.
- **Infrastructure:** Preserve the City's infrastructure assets, including utilities (water, sewer and drainage), streets, parks, facilities and technology. Create sustainable funding for ongoing improvements and maintenance.
- **Economic Development:** Focus on increasing economic development opportunities that provide jobs for Kent residents. Initiate actions that will simplify and streamline processes for developers.



- **Increase connections and communication with our residents:** Foster inclusiveness by celebrating our diversity and creating new gathering places. Increase mechanisms to communicate with our community.

### **Action Plan**

In response to the continuing decline in revenues during 2011, Administration has implemented an aggressive savings plan to bring expenditures in line with projected reduced revenues, which is expected to result in expenditures coming in nearly \$2.8 million below the 2011 budget. These savings are accomplished by lagging and/or freezing vacant positions and reducing operating and maintenance costs.

The convergence of flat revenues and new expenses forces us to make the following changes in the 2012 budget:

- Eliminate 35.8 positions, including 23.5 vacant positions - \$2,614,110
- Freeze 7 vacant public safety positions until such time as the State criminal justice funding increases sufficiently to cover the cost of these positions. Vacant public safety positions in the General Fund and Annexation Budget are expected to be filled.

In order to maintain core city services and infrastructure, the 2012 adopted budget includes the following fee increases:

- Restructure fees for permitting and development services - \$400,000
- Apply a technology fee to permitting, parks and utility billing transactions to maintain technology systems critical to processing those transactions - \$240,000.
- Increase business license fees - \$100,000.
- Assess a new 4% internal utility tax (not applied to utility customers) to mitigate costs for fire hydrant maintenance and street lighting - \$2,090,929.

### **Capital Budget**

Revenues available for the general Capital Budget have dropped significantly since 2008: 35% decline in sales tax collections and 70% decrease in real estate excise taxes (REET) collected. This equates to \$6 million annually that is no longer available for debt service and capital projects. The decline in revenues has also placed extreme pressure on our ability to preserve and maintain our assets, including infrastructure, streets, parks, facilities and technology.

Traditionally, through Council policy, 25% of the general sales tax collected is dedicated to funding general capital needs of the City. To provide a short-term financial fix, the adopted budget allocates an additional 5% of general sales tax to capital projects, resulting in a new allocation split of 70% to the General Fund and 30% to the Capital Fund.

The sharp drop in sales tax and REET revenues illustrates the importance of the Council's strategic goals related to establishing a stable funding model and augmenting economic development. In order to maintain quality residential and business environments, it is imperative we find a means to infuse cash into the general Capital Fund to compensate for the loss of these revenues. Engaging the public to help us meet this challenge will be a priority during 2012.

The budget includes funding for ongoing major repairs and preservation of our utilities infrastructure that affects water, sewer and drainage. The projects, which must be funded through utility rates and grants, include:

- Green River levees – construct improvements that improve safety and lead to certification by FEMA (Federal Emergency Management Agency)
- Green River Trail – remove giant sand bags and repair the pedestrian/bicycle trail
- Drainage – re-route surface waters and reduce flooding in the Mill Creek Basin
- Water infrastructure improvements mandated by the federal and state governments

### **Conclusion**

Our department directors and employees have worked hard during these rocky economic times to contribute solutions to our budget challenges. They have shouldered the reduction in revenues by additional workload, covering for each other during staff shortages, foregoing wage increases, sacrificing training, and scrimping on supplies. I appreciate their steadfast efforts as they attempt to maintain the services our customers expect.

My gratitude extends to the many volunteers in the community who have stepped in to provide much-needed work to maintain and enhance our parks, wetlands and open spaces; and for the instruction, mentorship and guidance our volunteers provide in many of Kent's recreation, human services and social programs.

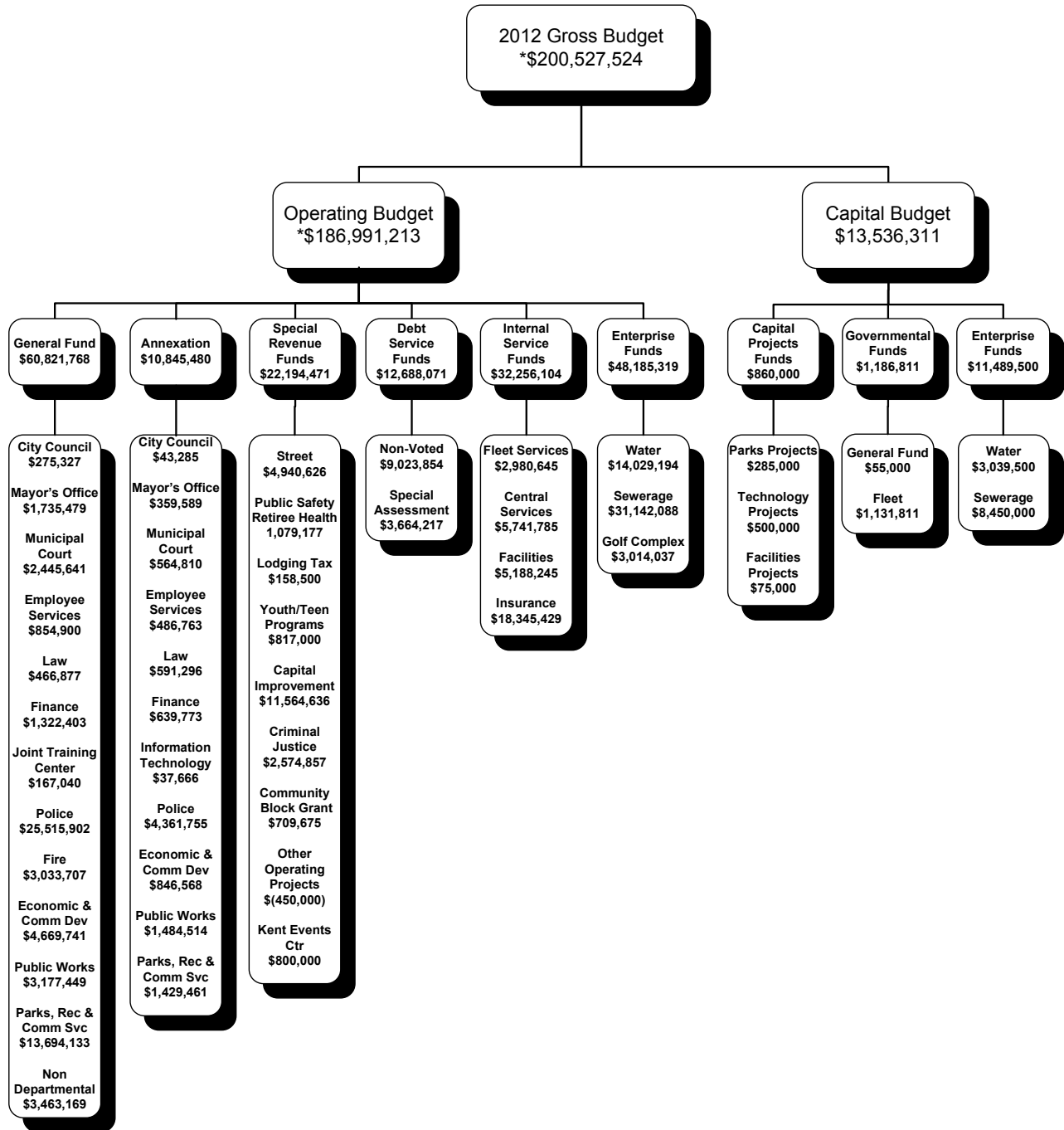
And Council members, thank you for your continued diligence in developing policies and finding ways to provide the types and level of services that make our city attractive for families and businesses to thrive.

Respectfully,

A handwritten signature in black ink that reads "Suzette Cooke". The signature is written in a cursive, flowing style.

Suzette Cooke  
Mayor

# City of Kent Capital & Operating Budget



\*Includes Transfers and Internal Services

## 2012 Budget Combined Operating Statement

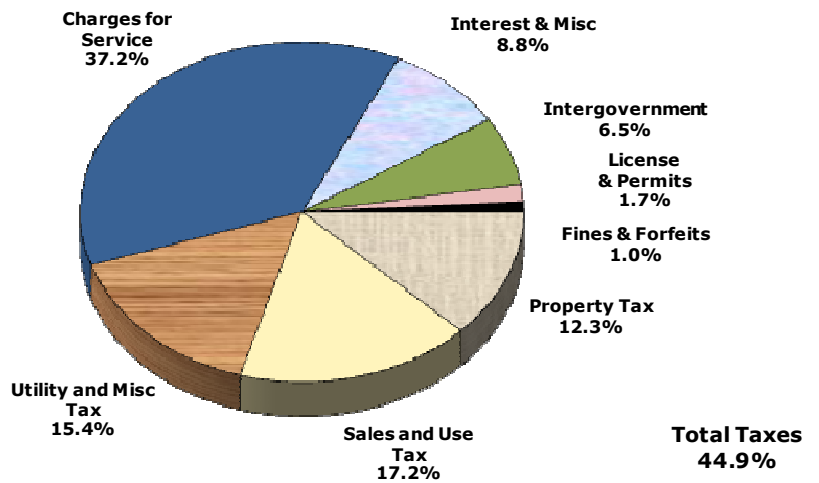
	Revenues	Expenditures	Inc (Dec) in Fund Balance	Beginning Fund Balance	Ending Fund Balance
<b>GOVERNMENTAL FUNDS</b>					
<b>GENERAL FUND</b>					
Excluding Annexation	60,949,613	60,876,768	72,845	2,199,554	2,272,399
Annexation	10,934,962	10,845,480	89,482	(988,677)	(899,195)
<b>SPECIAL REVENUE FUNDS</b>					
Street Operating	4,834,839	4,940,626	(105,787)	142,184	36,397
LEOFF 1 Retiree Benefits Fund	1,131,867	1,079,177	52,690	517,801	570,491
Lodging Tax Fund	181,460	158,500	22,960	66,302	89,262
Youth/Teen Programs	889,629	817,000	72,629	22,436	95,065
Capital Improvement	15,080,689	11,564,636	3,516,053	(12,015,713)	(8,499,660)
Criminal Justice	2,515,349	2,574,857	(59,508)	756,063	696,555
Community Block Grant	709,675	709,675			
Other Operating Projects	(339,951)	(450,000)	110,049	301,148	411,197
Kent Events Center	800,000	800,000		(2,077,110)	(2,077,110)
<b>DEBT SERVICE FUNDS</b>					
Voted				615	615
LTGO Debt	9,023,854	9,023,854			
Special Assessment	3,435,513	3,664,217	(228,704)	1,194,838	966,134
<b>CAPITAL PROJECTS FUNDS</b>					
Parks Projects	285,000	285,000			
Technology Projects	500,000	500,000			
Facilities Projects	75,000	75,000			
<b>PROPRIETARY FUNDS</b>					
<b>ENTERPRISE FUNDS</b>					
Water	17,616,221	17,068,694	547,527	(161,037)	386,490
Sewerage	37,547,541	39,592,088	(2,044,547)	4,664,301	2,619,754
Golf Complex	3,222,234	3,014,037	208,197	(1,936,387)	(1,728,190)
<b>INTERNAL SERVICE FUNDS</b>					
Fleet Services	3,192,143	4,112,456	(920,313)	1,767,036	846,723
Central Services	5,912,589	5,741,785	170,804	23,391	194,195
Facilities Fund	5,169,976	5,188,245	(18,269)	155,885	137,616
Insurance	19,711,139	18,345,429	1,365,710	2,756,423	4,122,133
<b>TOTAL GROSS BUDGET</b>	203,379,342	200,527,524	2,851,818	(2,610,947)	240,871
LESS:					
Internal Service Funds	28,759,444	28,759,444			
Internal Transfers	14,309,832	14,309,832			
<b>TOTAL BUDGET</b>	160,310,066	157,458,248	2,851,818	(2,610,947)	240,871

# 2012 BUDGET HIGHLIGHTS

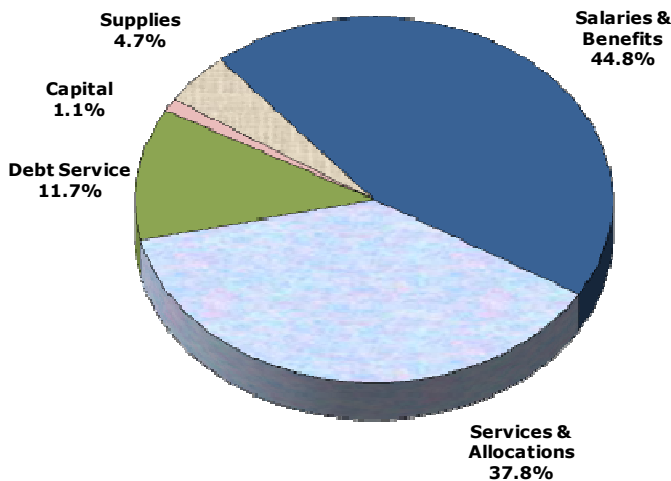
The proposed 2012 net budget totals \$157,458,248, which is \$1,809,474 (1.1%) less than the 2011 adopted budget. Kent continues to adjust to a new economic reality, where rising costs converge with deteriorating revenues. While basic expenditures remain flat, this budget reflects significant additional spending as a result of state mandates, contracted county services and rate increases. At the same time, revenues have deteriorated considerably over the past few years, compromising our ability to cover the increased costs.

## Where the Money Comes From

During these challenging economic times, the City is fortunate to have diverse revenue streams. Taxes are the primary funding of general governmental services, composing 44.9% of the total funding sources for 2012. Charges for services are largely user fees for water and sewerage utilities. Golf revenues and parks-sponsored classes are other examples of this type of revenue. Intergovernmental revenue is primarily from grants and shared revenues from the State and county such as the Liquor Board profits and excise taxes. Licenses and permits include business licensing and permitting revenues. Fines and forfeitures are collected for city infractions and court costs.



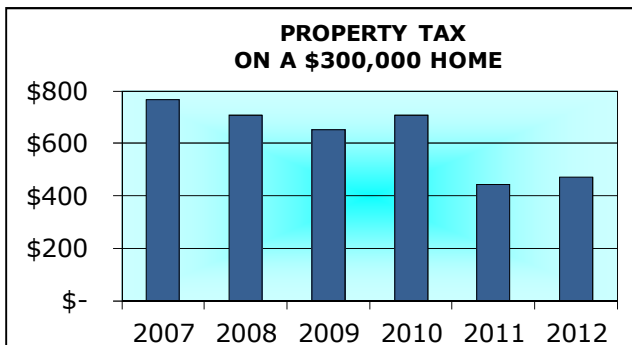
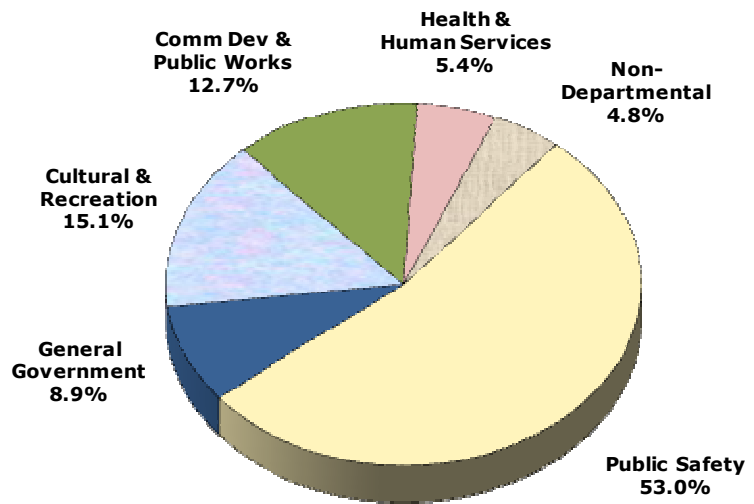
## Where the Money Goes by Category



Salaries and benefits make up 44.8% of city uses supporting 630.155 full time equivalent positions. Services and allocations are expenditures for outside contractors, consultants and other services. Debt service is the debt repayment of principal and interest on the City's bonded debt. The bonds are issued to finance construction of capital projects such as parks, roads, water, storm sewer and system improvements. Capital outlays are valuable fixed assets generally with a lifetime of more than three years. Supplies expenditures are for office and operating expenses.

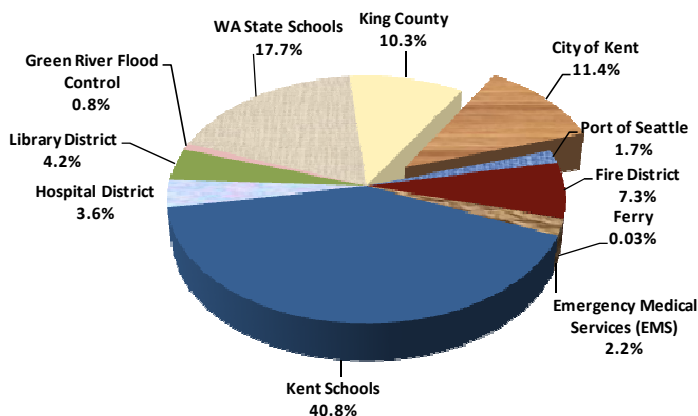
## Where the Money Goes by Program

Public Safety, including Police, Municipal Court and Youth Teen Programs, represent 53.0% of the General Fund expenditures, including Annexation. Health and Human Services at 5.4% include contracts with human service agencies, Parks Senior Center, Adult Day Care, and Adaptive Recreation Programs. Community Development and Public Works at 12.7% includes the Permit Center, Planning and Building Services, Street and Public Works. Other Parks Programs at 15.1% are included in Culture and Recreation. General Government includes the administrative and support functions of City Council, Mayor's Office, City Clerk, Employee Services, Legal and Finance Departments. General Government composes 8.9% of the General Fund budget.



## City Share of Property Taxes

Property taxes are a major source of revenue for municipalities as well as other government entities. Beginning in 2011, property taxes were reduced by \$1 per assessed valuation due to formation of the Regional Fire Authority. Based on citywide assessed valuation, the 2012 total levy rate is \$1.568 per one thousand dollars assessed valuation, which is well below the maximum allowable rate of \$2.10.

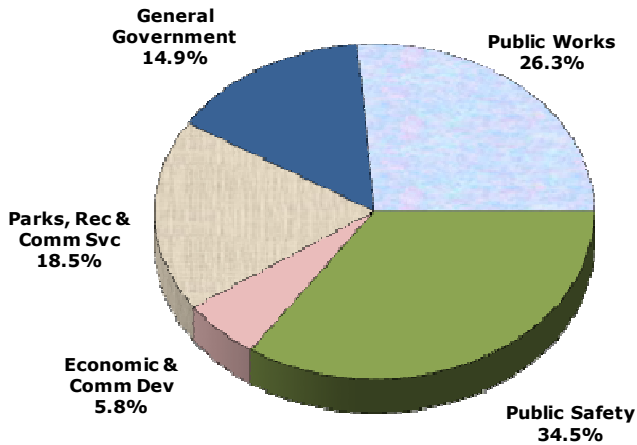


## Where Property Taxes are Distributed

King County establishes property values and sets property tax rates based on each area's submitted needs. Of a typical Kent 2012 property tax bill, only 11.4% goes to the City of Kent. The remaining 88.6% is distributed to other agencies as shown here.

Residents in the Federal Way School District may notice a variance in the percentages shown here due to a levy rate difference between the two school districts.

## Staffing

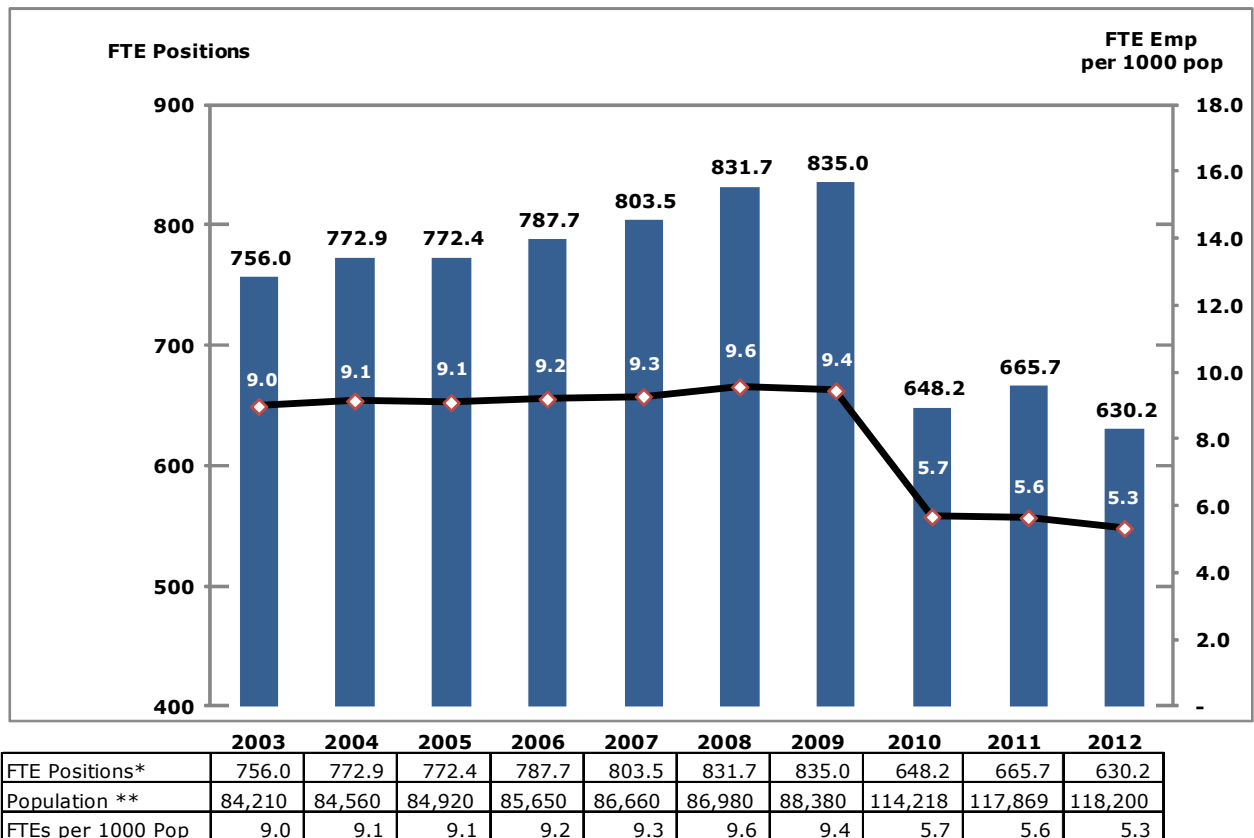


Salaries and benefits represent approximately 67.1% of the General Fund and Annexation expenditures. The 2012 salaries and benefits budget has decreased by 1.0% from the 2011 adjusted budget. The decrease reflects the net of moving 8.35 existing positions into the General Fund, eliminating 25.25 FTE in the General Fund and Annexation, and rate increases for medical insurance (5%) and workers compensation (27%).

Citywide for 2012, there are a total of 630.155 full time equivalent positions. Authorized positions decreased by 35.81 in eliminated or reduced positions, offset by a 1.25 FTE increase in the Facilities Fund.

## Efficiency

Our increasing efficiency is demonstrated by the graph shown below. In the past ten years, the population in Kent has increased by 40.4%, yet the number of employees per 1,000 residents has declined from 9 to 5.3.



\* Full-Time Equivalent (FTE) employees were reduced by 166 Fire Department employees that transferred to the Regional Fire Authority (RFA) on July 1, 2010.

\*\* Populations are based on state official estimates. 2010 includes the Panther Lake Annexation effective July 1, 2010.

## Major Changes in the 2012 Budget

Department	Description	FTE	Gen Fund	Other	Fund	Comments
<b>Revenue</b>						
<b>Major Reductions &amp; Changes</b>						
	Utility Tax		\$ (1,331,000)			bring in line with 2011 est actuals
	Interest Income		\$ (922,250)			minimal to invest, low rate of return
	Other Revenues - Net		\$ 8,500			
	Increase Sales Tax Alloc to Capital to 30%		\$ (800,000)	\$ 800,000	CIP	
	Property Tax			\$ (420,800)	Annex	initial estimates from KC overstated
	Sales Tax			\$ (1,835,600)	Annex	initial estimates from KC overstated
	<b>Total Major Reductions &amp; Changes</b>		<b>\$ (3,044,750)</b>	<b>\$ (1,456,400)</b>		
<b>Proposed Revenues</b>						
ECD	Restructure Fees-Permitting & Dev Svcs		\$ 400,000			
Finance	Increase Business Licenses Fees		\$ 100,000			
Finance	Technology Fee-Finance Transactions		\$ 175,000			
Parks	Technology Fee-Parks Transactions		\$ 25,000			
	<b>Total Proposed Revenues</b>		<b>\$ 700,000</b>	<b>\$ -</b>		
	<b>Total Revenue Impacts</b>		<b>\$ (2,344,750)</b>	<b>\$ (1,456,400)</b>		
<b>New Expenditures</b>						
<b>Required - per contract or other mandate</b>						
Admin	Election Services Increase by King County		\$ 77,000	\$ 33,000	Annex	contracted county services
Admin	Voter Registration Increase by King County		\$ 27,040	\$ 17,533	Annex	contracted county services
Parks	Facility Fund Increase for Aukeen Court and Police (includes PK03 Custodian I)	1.00		\$ 130,000	Int Svc	custodial and mtc services
Parks	Animal Services Contract Increase		\$ 125,879			contracted county services
Parks	Kent Pool Operating Contract		\$ 54,000			contracted services
Parks	HHS: King County Alcohol Services		\$ 7,760			contracted county services
Police	Police Chaplain Services		\$ 15,000			contracted services
Police	Corrections Facility Medical Services Agreement		\$ 13,000			contracted services
Public Works	VHF Radio System			\$ 231,811	Fleet	support FAA-mandated radio changes
	Increase for Services Provided by RFA		\$ 102,000			contracted services
All	PERS Retirement Projected Rate Increase		\$ 343,000			state-mandated retirement system
All	Workers Compensation Rate Increase		\$ 373,000			
	<b>Total Required</b>	<b>1.00</b>	<b>\$ 1,137,679</b>	<b>\$ 412,344</b>		
	<b>Plus estimated GF impact of Int Svc Funds</b>		<b>\$ 130,000</b>			
			<b>\$ 1,267,679</b>			
<b>Council Strategic Goals</b>						
ECD	Economic Development Strategic Plan Phase II		\$ 30,000			
ECD	Update Downtown Strategic Action Plan & PAO		\$ 70,000			
ECD	Midway Planned Action Ordinance		\$ 50,000			
Parks	Housing and Human Services 1% Funding		\$ 95,600			maintain 2011 human svcs funding level
Parks	Cultural Events Grant Program		\$ 5,000			
Parks	Park Operations: Resource Mgmt Plan Update		\$ 25,000			
	<b>Total Council Strategic Goal</b>	<b>-</b>	<b>\$ 275,600</b>	<b>\$ -</b>		
<b>Expected Actual Expenditures</b>						
Finance	Bank Fee Increase		\$ 20,000			bring budgets in line with actual costs
Finance	State Audit Fee Increase		\$ 8,500			bring budgets in line with actual costs
Info Tech	Annual Maintenance Increase - Systems			\$ 13,317	Int Svc	bring budgets in line with actual costs
Info Tech	Annual Maintenance Increase - Tech Services			\$ 17,181	Int Svc	bring budgets in line with actual costs
Info Tech	Annual Maintenance Increase - Telecomm			\$ 1,200	Int Svc	bring budgets in line with actual costs
Parks	Utility Expense Adjustment - Parks Operations		\$ 135,000			bring budgets in line with actual costs
Parks	Utility Expense Adjustment - Facilities			\$ 121,871	Int Svc	bring budgets in line with actual costs
Parks	Utility Expense Adjustment - Riverbend			\$ 120,000	Golf	bring budgets in line with actual costs
Parks	Facilities HVAC Mechanic Position and Vehicle			\$ 130,973	Int Svc	
Parks	Move HHS Manager Salary from CDBG to GF		\$ 42,000			reduced CDBG funding
Parks	3/4 Time Custodian to Fulltime	0.25		\$ 13,400	Int Svc	
Public Works	Electricity - Neighborhood Street Lighting		\$ 315,000			previously covered by HOAs
	<b>Total Expected Actual Expense</b>	<b>0.25</b>	<b>\$ 520,500</b>	<b>\$ 417,942</b>		
	<b>Plus estimated GF impact of Int Svc Funds</b>		<b>\$ 250,765</b>			
			<b>\$ 771,265</b>			
<b>Other Budget Needs</b>						
Admin	Neighborhood Program Matching Grants		\$ 20,000			



## Major Changes in the 2012 Budget

Department	Description	FTE	Gen Fund	Other	Fund	Comments
Info Tech	Move positions-capital to operating - 4.53 FTE		\$ 327,500	\$ 218,300		reflect operating nature of positions
Law	Move positions back to GF - .35 FTE		\$ 48,900	\$ (48,900)	Crim Just	
Muni Court	Security Screener for Municipal Court		\$ 23,645			\$42,000 less \$18,355 OT reduction
Police	Ballistic Vest Replacement Cost Increase		\$ 15,000			
Public Works	Utility Truck for Special Emphasis Crew		\$ 55,000			
Public Works	Vehicle for Cross Connection Control Inspector			\$ 39,500	Water	
Public Works	Move street positions-Annex to GF - 8 FTE		\$ 670,500	\$ (670,500)	Annex	distribute level of service to all areas
Public Works	Move portion of Street costs back to Gen Fund		\$ 389,625	\$ (389,625)	Street Op	reduce exp in Street Oper to match rev
All	Medical Rate Increase - 5%		\$ 342,500	\$ 237,500		recommended per actuary
Retirees	LEOFF1 Retirees Medical Rate Increase - 16.4%		\$ 110,700			recommended per actuary
	Repayment of 2002 Water Fund Loan		\$ 500,000			2nd installment of 3; \$500,000 in 2013
<b>Total Other Budget Needs</b>		<b>-</b>	<b>\$ 2,503,370</b>	<b>\$ (613,725)</b>		
<b>Reductions</b>						
Admin	Eliminate vacant positions:					
	10824 - Government Relations Coordinator	(1.00)		\$ (102,055)	Annex	
	10825 - Administrative Assitant 2	(1.00)		\$ (87,007)	Annex	
	Program/Staff reductions:					
	10009 - Office Technician 2	(0.50)	\$ (22,592)			net of estimated 2012 costs
ECD	Eliminate vacant positions:					
	10021 - Planner	(1.00)	\$ (102,055)			
	10036 - Development Engineer 4	(1.00)	\$ (130,996)			
	10043 - Planner	(1.00)	\$ (102,055)			
	10048 - Project Coordinator	(1.00)	\$ (93,624)			
	Program/Staff reductions:					
	10011 - Administrative Assistant 3	(1.00)	\$ (58,657)			net of estimated 2012 costs
	10051 - Code Enforcement Officer	(1.00)	\$ (60,456)			net of estimated 2012 costs
	10044 - Combination Building Inspector	(1.00)	\$ (58,384)			net of estimated 2012 costs
Finance	Eliminate vacant positions:					
	10068 - Financial Analyst	(1.00)	\$ (91,945)			
	Program/Staff reductions:					
	10092 - Sr Financial Analyst	(1.00)	\$ (77,021)			net of estimated 2012 costs
Info Tech	Eliminate vacant positions:					
	10834 - Sr Systems Analyst	(1.00)		\$ (123,401)	Annex	
	10275 - Sr Systems Analyst	(1.00)		\$ (123,401)	Int Svc	
	10281 - Multimedia Specialist II	(0.75)		\$ (71,150)	Int Svc	
	Program/Staff reductions:					
	10270 - Sr Systems Analyst	(1.00)		\$ (89,663)	Annex	net of estimated 2012 costs
Law	Eliminate vacant positions:					
	10308 - Civil Attorney	(1.00)	\$ (129,241)	\$ 25,000	Crim Just	
	Program/Staff reductions:					
	10305 - DV & Crime Victim Coordinator	(1.00)		\$ (53,595)	Crim Just	net of estimated 2012 costs
Muni Court	Program/Staff reductions:					
	10316 - Probation Officer	(0.25)	\$ (34,849)			
Parks	Eliminate vacant positions:					
	10576 - Maintenance Worker 2	(1.00)	\$ (81,094)			
	10830 - Parks/Fac Planning Coordinator	(1.00)		\$ (105,874)	Annex	
	10636 - Safe Havens Visitation Monitor	(0.53)				grant funding ended
	10637 - Safe Havens Visitation Monitor	(0.53)				grant funding ended
	10634 - Safe Havens Supervisor	(1.00)				grant funding ended
	10635 - Safe Havens Program Assistant	(0.75)				grant funding ended
	10643 - Parks Weed & Seed Comm Coordinator	(1.00)				grant funding ended
	Program/Staff reductions:					
	10610 - Facilities Planning & Dev Coordinator	(1.00)		\$ (61,841)	Int Svc	net of estimated 2012 costs
	10530 - Parks Planning Specialist	(0.50)	\$ (22,592)			net of estimated 2012 costs
	10587 - Parks Program Coordinator	(1.00)	\$ (51,501)			net of estimated 2012 costs
Police	Eliminate vacant positions:					
	10835 - Corrections Officer	(1.00)		\$ (88,221)	Annex	
	10842 - Records Specialist	(1.00)		\$ (77,700)	Annex	
	10333 - Public Education Specialist	(1.00)				
	Program/Staff reductions:					
	10453 - Accreditation Coordinator	(1.00)	\$ (51,398)			net of estimated 2012 costs
	10841 - Records Specialist	(1.00)		\$ (41,482)	Annex	net of estimated 2012 costs
	Freeze vacant positions:					
	10840 - Patrol Officer			\$ (100,328)	Crim Just	revenues insufficient to cover costs
	10411 - Patrol Officer			\$ (100,328)	Crim Just	revenues insufficient to cover costs
	10416 - Patrol Officer			\$ (100,328)	Crim Just	revenues insufficient to cover costs
	10422 - Patrol Officer			\$ (100,328)	Crim Just	revenues insufficient to cover costs

## Major Changes in the 2012 Budget

Department	Description	FTE	Gen Fund	Other	Fund	Comments
	10830 - Patrol Officer			\$ (100,328)	Crim Just	revenues insufficient to cover costs
	10850 - Patrol Officer			\$ (100,328)	Crim Just	revenues insufficient to cover costs
	10856 - Patrol Officer			\$ (100,328)	Crim Just	revenues insufficient to cover costs
Public Works	Eliminate vacant positions:					
	10687 - Maintenance Worker 4	(1.00)	\$ (92,869)			
	10845 - Conservation Coordinator	(1.00)	\$ (103,874)			
	10704 - Fleet Mechanic 2	(1.00)			Fleet	
	10703 - Fleet Maintenance Worker 2	(1.00)			Fleet	
	Program/Staff reductions:					
	10844 - Maintenance Worker 2	(1.00)	\$ (31,469)			net of estimated 2012 costs
	Freeze vacant positions:					
	10670 - Engineer 2		\$ (109,860)			
	<b>Total Reductions</b>	<b>(35.81)</b>	<b>\$ (1,506,532)</b>	<b>\$ (1,702,686)</b>		
	<b>Plus estimated GF impact of Int Svc Funds</b>		<b>\$ (153,835)</b>			
			<b>\$ (1,660,367)</b>			
	<b>Total Expenditure Impacts</b>	<b>(34.56)</b>	<b>\$ 3,157,547</b>	<b>\$ (1,486,125)</b>		

## 2012 Operating Expenditure Budget City Council & Administration

### **Mission Statement**

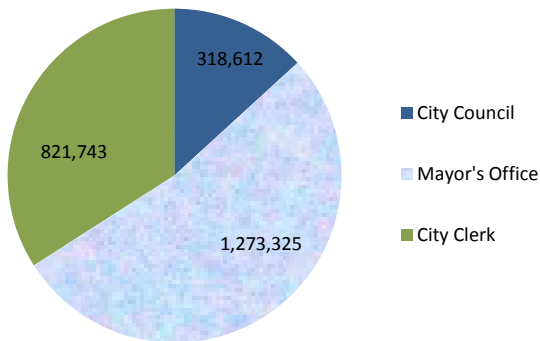
City Council members are the legislative body, elected to develop and prioritize strategic issues, establish policies and regulations in order to guide the future growth and development of the city in the best interest of the citizens.

Administration oversees all facets of city government and provides oversight on all programs and services. Provide the communication link between citizens, neighborhoods, City Council, city departments and other government agencies. Manages the City's official records, public disclosure, elections, and the City Council agenda and official minutes.

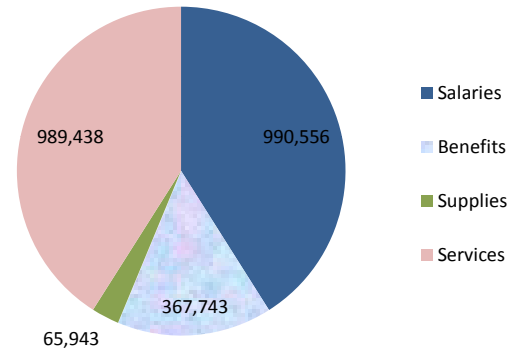
Program Revenue:	1,220
Expenditures:	2,413,680
<b>Net Expenditures:</b>	<b>2,412,460</b>

Division/Program	2012 Positions	2012 Budget	Program Revenue	Sources of Revenue		Special Rev
				General Fund	Annex	
City Council	0.250	318,612		275,327	43,285	
Mayor's Office	6.250	1,273,325	189	1,098,200	174,936	
City Clerk	4.000	821,743	1,031	636,059	184,653	
<b>Total Expenditures</b>	<b>10.500</b>	<b>2,413,680</b>	<b>1,220</b>	<b>2,009,586</b>	<b>402,874</b>	<b>-</b>

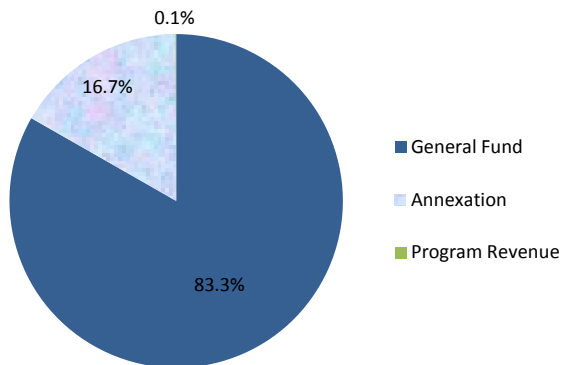
**Expenditures by Division**



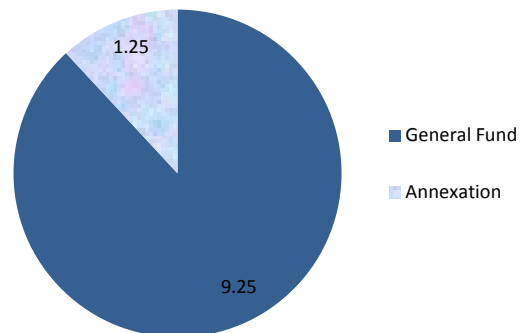
**Expenditures by Category**



**Department Funding Sources**



**Positions by Major Fund**



## 2012 Operating Expenditure Budget Economic & Community Development

### Mission Statement

To promote a dynamic economy, environmental quality, and sustainable development, through partnerships with businesses, residents, and schools; informed and planned growth; and efficient, effective, user-friendly permits and enforcement of codes.

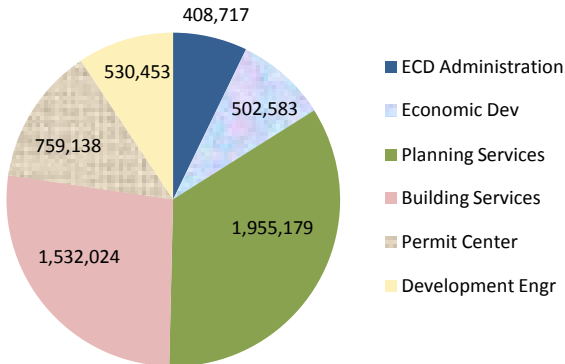
Program Revenue:	2,850,827
Expenditures:	5,688,094
<b>Net Expenditures:</b>	<b>2,837,267</b>

Division/Program	2012 Positions	2012 Budget	Program Revenue	Sources of Revenue		Special Rev (1)
				General Fund	Annex	
ECD Administration	2.000	341,770	109	38,646	303,015	
Land Use & Planning Board		6,120		6,120		
Hearing Examiner		60,827	55,622	5,205		
Economic Development	2.000	502,583		242,205	101,878	158,500
Planning Services	10.600	1,955,179		1,919,957	35,222	
Building Services	11.000	1,532,024		1,136,496	395,528	
Permit Center	5.000	759,138	2,282,237	(1,537,544)	14,445	
Development Engineering	6.000	530,453	512,859	7,829	9,765	
<b>Total Expenditures</b>	<b>36.600</b>	<b>5,688,094</b>	<b>2,850,827</b>	<b>1,818,914</b>	<b>859,853</b>	<b>158,500</b>

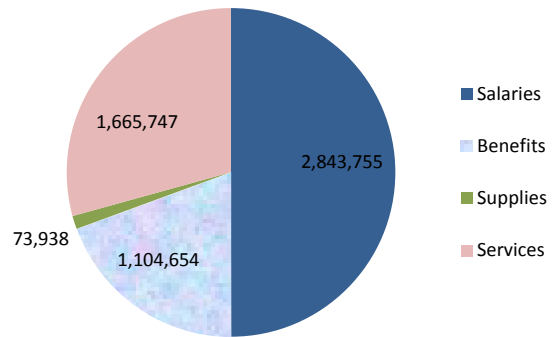
(1) Special Revenues include the following:

Lodging Tax Fund: \$158,500 for Economic Development programs.

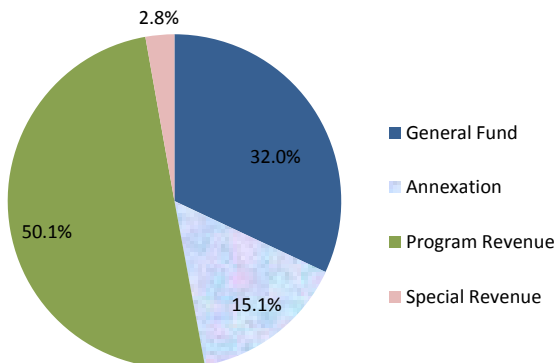
**Expenditures by Division**



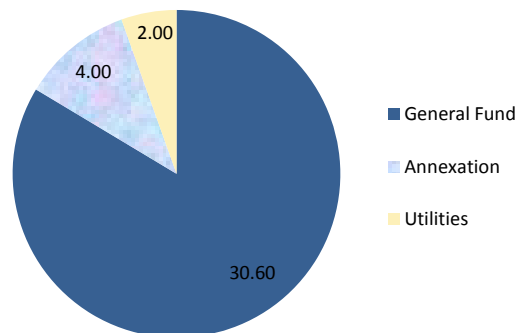
**Expenditures by Category**



**Department Funding Sources**



**Positions by Major Fund**



## 2012 Operating Expenditure Budget Employee Services

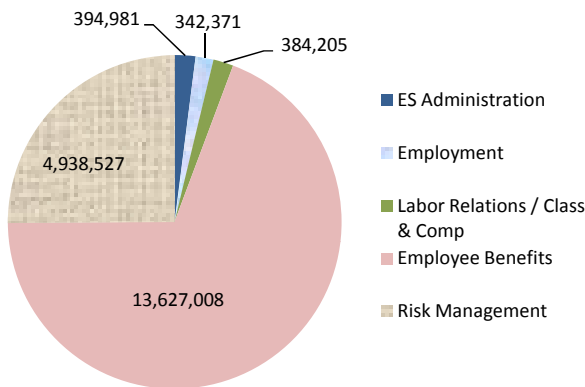
### **Mission Statement**

The Employee Services Department is responsible for the recruitment and retention of a professional, productive and diverse work force and for the safety of employees and citizens by providing quality training, consulting, and customer service.

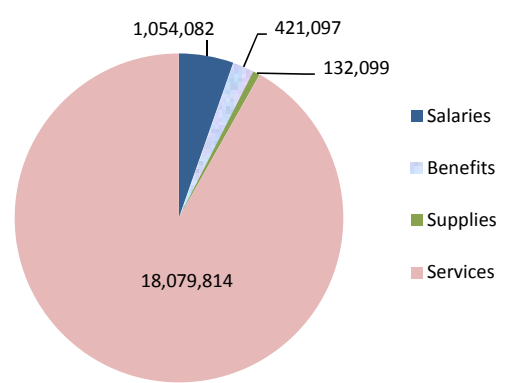
Program Revenue: 18,358,148  
 Expenditures: 19,687,092  
**Net Expenditures: 1,328,944**

Division/Program	2012 Positions	2012 Budget	Program Revenue	Sources of Revenue		Special Rev
				General Fund	Annex	
ES Administration	2.000	394,981		116,952	278,029	
Employment	1.000	342,371	2,719	231,943	107,709	
Labor Relations / Class & Comp	3.000	384,205		384,205		
Employee Benefits	4.000	13,627,008	13,488,699	37,284	101,025	
Risk Management	2.000	4,938,527	4,866,730	71,797		
<b>Total Expenditures</b>	<b>12.000</b>	<b>19,687,092</b>	<b>18,358,148</b>	<b>842,181</b>	<b>486,763</b>	<b>-</b>

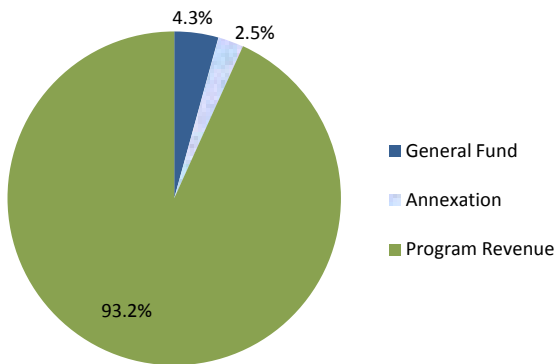
**Expenditures by Division**



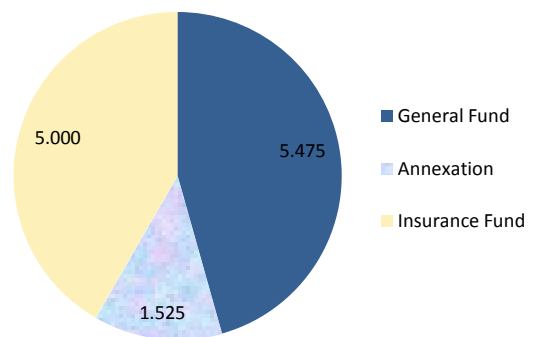
**Expenditures by Category**



**Department Funding Sources**



**Positions by Major Fund**



## 2012 Operating Expenditure Budget Finance Department

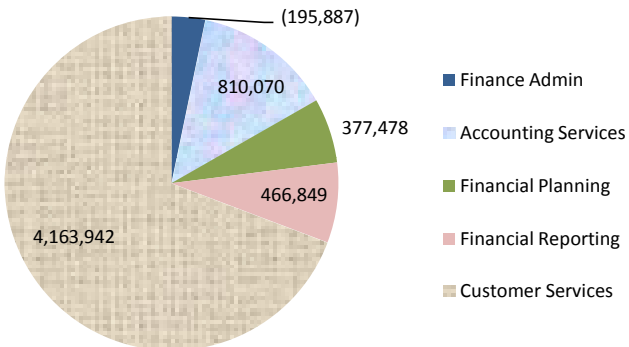
### Mission Statement

We deliver excellent financial and customer services to all of our customers. Through fiscal responsibility, we demonstrate our integrity, dedication and commitment to serving the citizens, community and our fellow employees at the City.

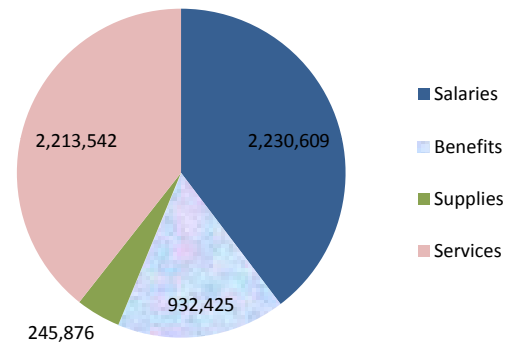
Program Revenue: 501,310  
 Expenditures: 5,622,452  
**Net Expenditures: 5,121,142**

Division/Program	2012 Positions	2012 Budget	Program Revenue	Sources of Revenue		Allocated to Utilities
				General Fund	Annex	
Finance Administration	2.000	(195,887)	225	(466,246)	270,134	
Accounting Services	6.600	810,070		699,005	111,065	
Financial Planning	3.000	377,478		377,478		
Financial Reporting	4.000	466,849		466,849		
Customer Services	2.950	503,666	5,302	239,790	258,574	
Central Stores & Mail Room	-	495,783	495,783			
Utility Billing-Customer Services	7.580	2,815,244				2,815,244
Utility Billing-Field Services	3.530	349,249				349,249
<b>Total Expenditures</b>	<b>29.660</b>	<b>5,622,452</b>	<b>501,310</b>	<b>1,316,876</b>	<b>639,773</b>	<b>3,164,493</b>

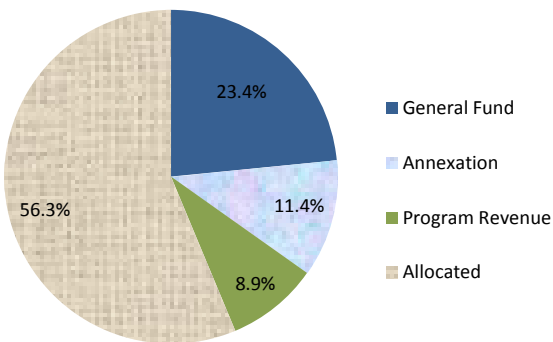
**Expenditures by Division**



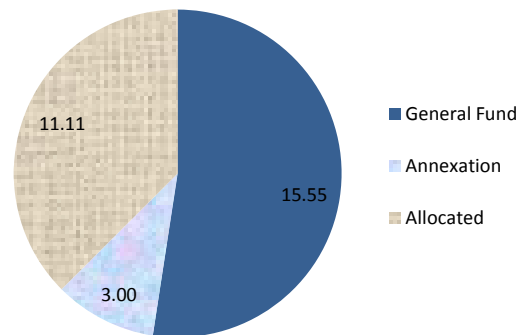
**Expenditures by Category**



**Department Funding Sources**



**Positions by Major Fund**



## 2012 Operating Expenditure Budget Information Technology

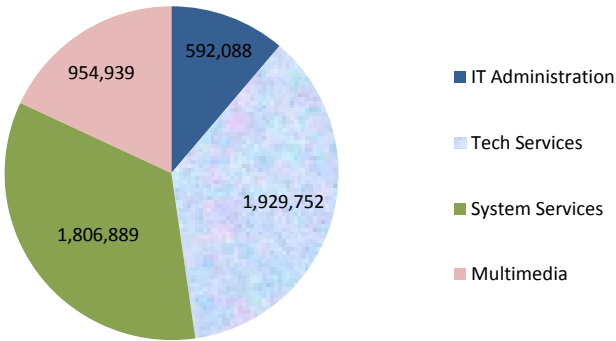
### **Mission Statement**

Create and enhance communication, business systems, and information exchange for the residents and employees of Kent through vision, excellence, and service.

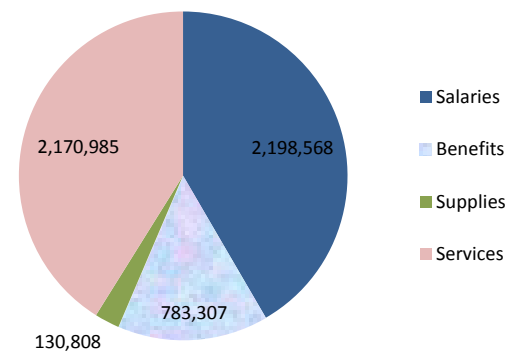
Program Revenue: 5,246,002  
 Expenditures: 5,283,668  
**Net Expenditures: 37,666**

Division/Program	2012 Positions	2012 Budget	Program Revenue	Sources of Revenue		Special Rev
				General Fund	Annex	
IT Administration	2.525	592,088	592,088			
Tech Services	9.000	1,929,752	1,929,752			
System Services	8.000	1,806,889	1,769,223		37,666	
Multimedia						
Printing	1.408	467,233	467,233			
Graphics	1.988	243,022	243,022			
Cable Media	2.035	244,684	244,684			
<b>Total Expenditures</b>	<b>24.955</b>	<b>5,283,668</b>	<b>5,246,002</b>	<b>-</b>	<b>37,666</b>	<b>-</b>

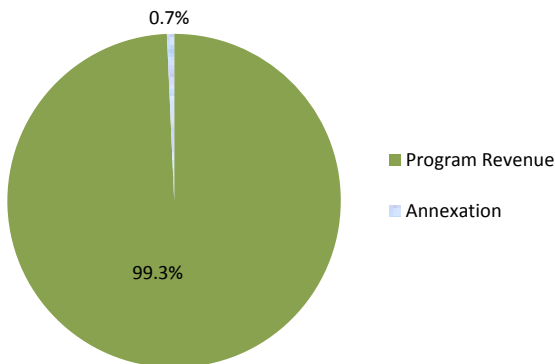
**Expenditures by Division**



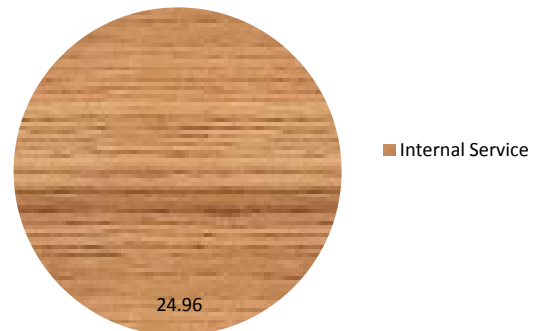
**Expenditures by Category**



**Department Funding Sources**



**Positions by Major Fund**



## 2012 Operating Expenditure Budget Law Department

### Mission Statement

To provide effective, professional legal services to protect the public health, safety, and welfare.

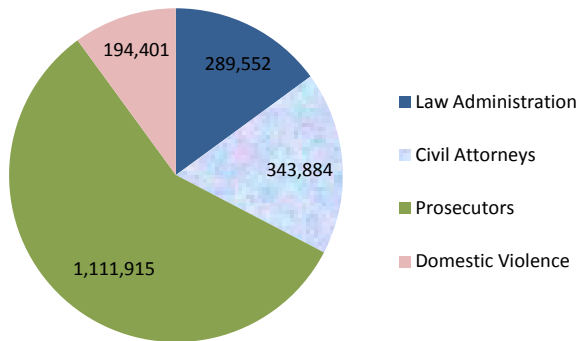
Program Revenue:	15,000
Expenditures:	1,939,752
<b>Net Expenditures:</b>	<b>1,924,752</b>

Division/Program	2012 Positions	2012 Budget	Program Revenue	Sources of Revenue		Special Rev (1)
				General Fund	Annex	
Law Administration	1.000	289,552		250,723	38,829	
Civil Attorneys	5.000	343,884	15,000	60,883	268,001	
Prosecutors	10.600	1,111,915		140,271	284,466	687,178
Domestic Violence		194,401				194,401
<b>Total Expenditures</b>	<b>16.600</b>	<b>1,939,752</b>	<b>15,000</b>	<b>451,877</b>	<b>591,296</b>	<b>881,579</b>

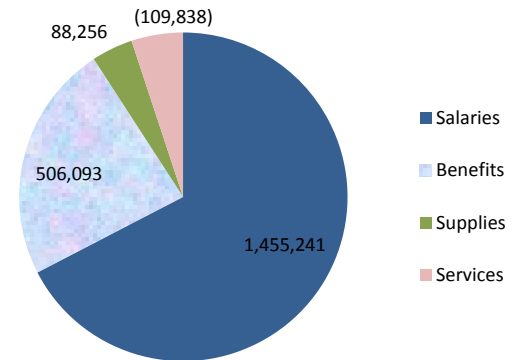
(1) Special Revenues include the following:

Criminal Justice Fund: \$881,579 for Prosecutor and Domestic Violence programs.

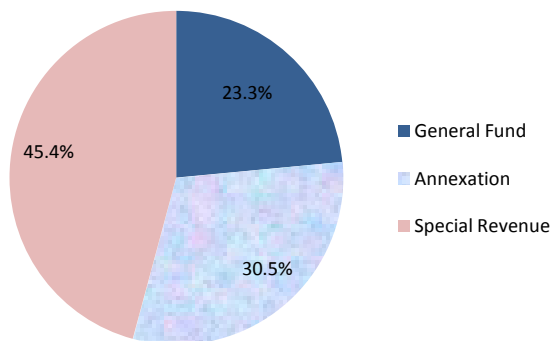
**Expenditures by Division**



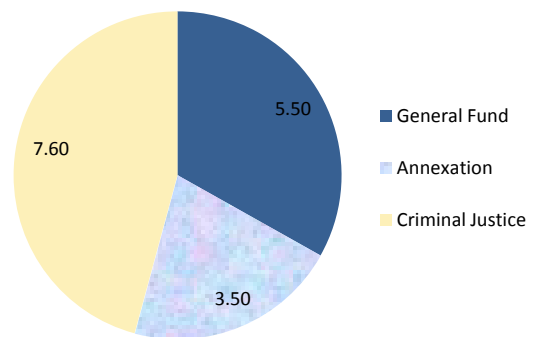
**Expenditures by Category**



**Department Funding Sources**



**Positions by Major Fund**





## 2012 Operating Expenditure Budget Municipal Court

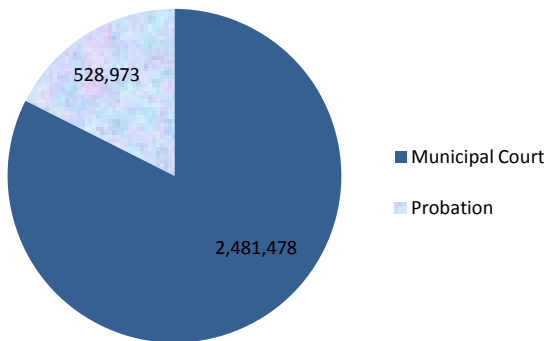
### **Mission Statement**

The mission of the Kent Municipal Court is to dispense justice for all and preserve individual rights and liberties within our constitutional democracy through the rule of law. We accomplish this by resolving both criminal and civil cases fairly and expeditiously. We promote public confidence in the courts through fair and impartial treatment, accessibility and communication.

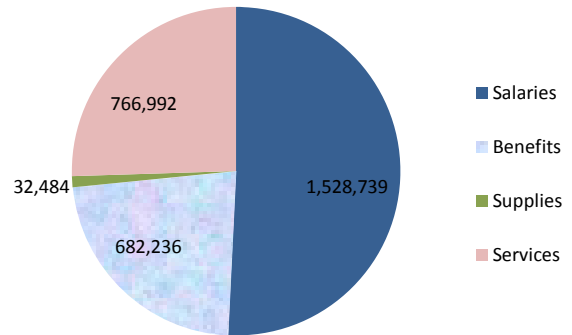
Program Revenue: 2,115,818  
 Expenditures: 3,010,451  
**Net Expenditures: 894,633**

Division/Program	2012 Positions	2012 Budget	Program Revenue	Sources of Revenue		Special Rev
				General Fund	Annex	
Municipal Court	16.530	2,481,478	2,115,818	(83,901)	449,561	
Probation	4.750	528,973		413,724	115,249	
<b>Total Expenditures</b>	<b>21.280</b>	<b>3,010,451</b>	<b>2,115,818</b>	<b>329,823</b>	<b>564,810</b>	<b>-</b>

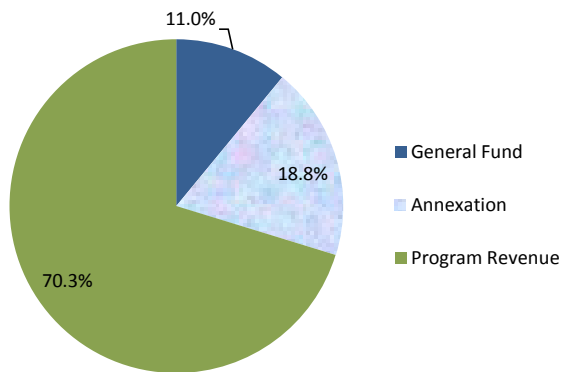
**Expenditures by Division**



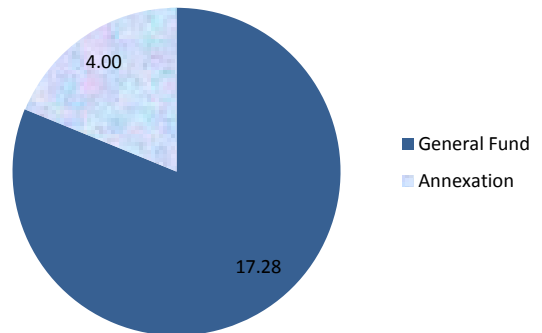
**Expenditures by Category**



**Department Funding Sources**



**Positions by Major Fund**



## 2012 Operating Expenditure Budget Parks, Recreation & Community Services

### Mission Statement

Dedicated to enriching lives. We are committed to providing safe and inviting parks and facilities. We offer meaningful and inclusive recreational, cultural and human service programs. We are responsive, encouraging and ethical in our dedication to the community.

Program Revenue	10,146,305
Expenditures	<u>24,346,493</u>
<b>Net Expenditures</b>	<b>14,200,188</b>

Division/Program	2012 Positions	2012 Budget	Program Revenue	Sources of Revenue		Special Rev (1)
				General Fund	Annex	
<b>Parks Administration</b>	3.500	852,053		639,289	212,764	
Animal Control		386,879		295,166	91,713	
<b>Parks Planning &amp; Development</b>	4.000	332,964		177,013	155,951	
<b>Recreation</b>						
Cultural Arts	5.000	510,839	39,869	446,435	24,535	
Cultural Events		38,238	15,078	23,160		
Arts Commission		140,732	77,342	63,390		
City Arts Program		236,398		236,398		
Recreation Programs	12.630	2,825,232	1,176,002	1,634,448	14,782	
Aquatics Programs		77,878		77,878		
Kent Meridian Pool		95,600		95,600		
Youth/Teen <b>(2)</b>	4.000	940,524	15,200	82,049	68,275	775,000
Adaptive Recreation	2.000	340,901	82,643	258,258		
Camps		121,791	116,653	5,138		
Senior Center	5.530	1,443,886	421,236	875,647	147,003	
<b>Human Services</b>						
Human Services	5.000	1,295,373		1,018,352	252,021	25,000
Human Service Agencies		828,692		828,692		
Comm Dev Block Grants	5.000	709,675				709,675
<b>Golf Complex</b>						
18-Hole Course	7.250	1,727,968	1,685,968			42,000
Par 3 Course	1.550	326,253	326,253			
Driving Range	1.800	452,428	452,428			
Merchandise Center	0.750	549,388	549,388			
<b>Facilities Management</b>	26.750	5,188,245	5,188,245			
<b>Parks Operations</b>						
Park Maintenance	30.000	4,680,614		4,218,197	462,417	
Street Trees	2.000	243,942				243,942
<b>Total Expenditures</b>	<b>116.760</b>	<b>24,346,493</b>	<b>10,146,305</b>	<b>10,975,110</b>	<b>1,429,461</b>	<b>1,795,617</b>

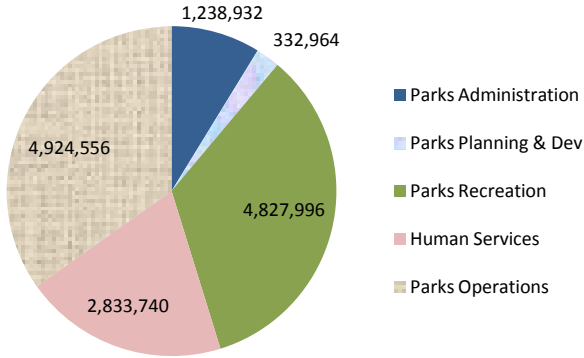
**(1)** Special Revenues include the following:

- Street Operating Fund: \$243,942 for street tree maintenance program
- Youth/Teen Fund: \$775,000 for various Youth/Teen programs
- Criminal Justice Fund: \$25,000 for KYFS-Youth Violence Prevention program
- Community Development Block Grant: \$709,675 for block grant funded human services programs

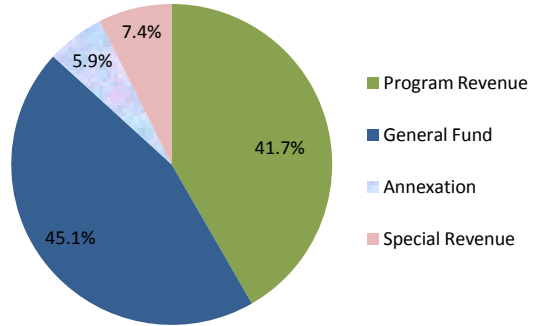
**(2)** includes \$100,657 for youth/teen programs managed by the Police Department

## 2012 Operating Expenditure Budget Parks, Recreation & Community Services

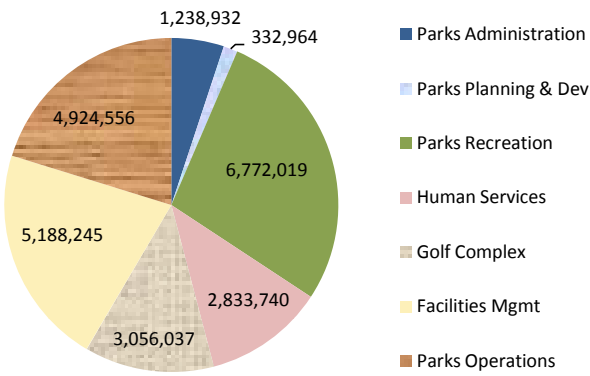
**Net Expenditures by Division**



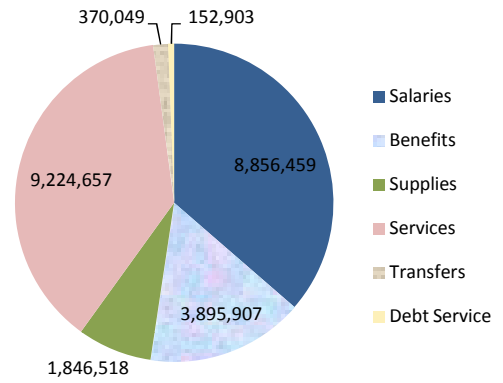
**Department Funding Sources**



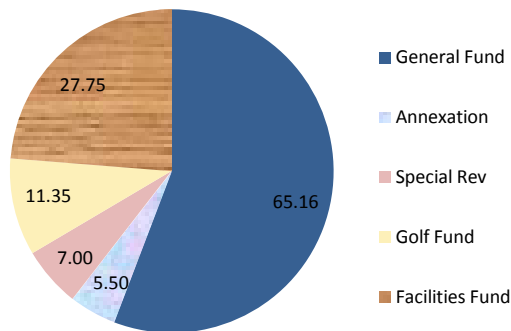
**Expenditures by Division**



**Expenditures by Category**



**Positions by Major Fund**



## 2012 Operating Expenditure Budget Police Department

### Mission Statement

The Kent Police Department partners with our community to aggressively fight crime; impartially protect rights; and identify and solve problems.

Program Revenue: 631,436  
 Expenditures: 31,729,475  
**Net Expenditures: 31,098,039**

Division/Program	2012 Positions	2012 Budget	Program Revenue	Sources of Revenue		Special Rev (1)
				General Fund	Annex	
<b>Police Administration</b>						
Administration	6.500	2,219,426	16,221	2,061,669	141,536	
Facilities		356,163		356,163		
Communications		2,608,886		2,089,086	519,800	
Training	2.000	609,479		571,859	37,620	
<b>Support Services</b>						
Records	13.000	2,113,278	40,213	1,831,594	241,471	
Investigations & Evidence	24.000	3,102,477	202,942	2,320,907	367,603	211,025
<b>Patrol</b>						
Patrol	107.000	13,805,270	205,000	10,742,408	1,866,334	991,528
K-9	3.000	445,460		440,210	5,250	
Traffic	7.000	1,302,688		1,070,393	185,582	46,713
Parking	0.750	74,623		55,863	18,760	
Crime Prevention Education (2)	1.000	164,126		38,895	125,231	
<b>Corrections</b>	25.500	4,356,247	167,060	3,305,419	852,568	31,200
<b>Special Programs</b>	4.525	161,360				161,360
VNET Task Force	2.000	242,952				242,952
Joint Training Center		167,040		167,040		
<b>Total Expenditures</b>	196.275	31,729,475	631,436	25,051,506	4,361,755	1,684,778

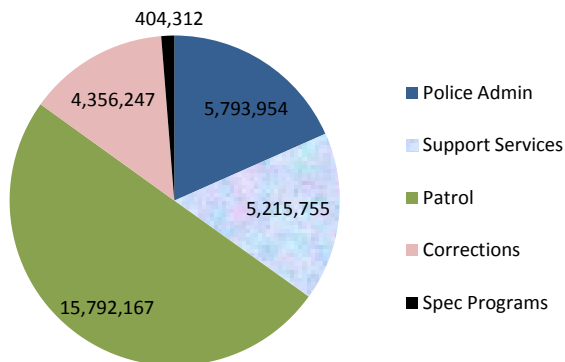
(1) Special Revenues include the following:

Criminal Justice Fund: \$1,280,466 for Investigations, Patrol, Traffic and Corrections programs.

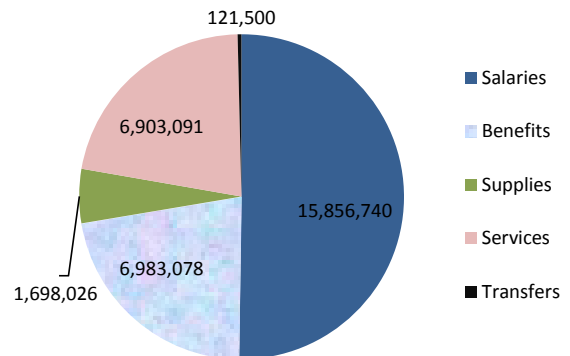
Special Programs: \$404,312 for programs such as Seized Assts, VNET Task Force and Boat Registration & Safety

(2) excludes \$100,657 for youth/teen programs managed by the Police Department, which are accounted for in Parks.

**Expenditures by Division**

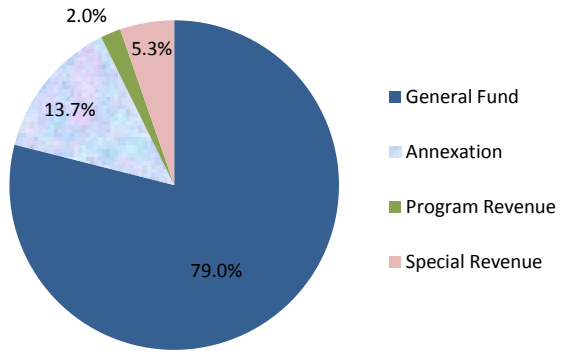


**Expenditures by Category**

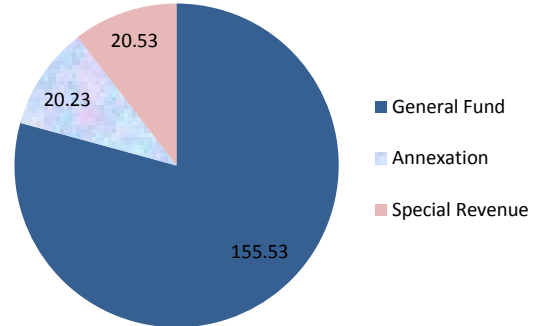


## 2012 Operating Expenditure Budget Police Department

**Department Funding Sources**



**Positions by Major Fund**



## 2012 Operating Expenditure Budget Public Works

### Mission Statement

Public Works Engineering delivers superior engineering services for the residents of Kent.

Public Works Operations delivers honest, professional, efficient, and cost effective services to informed customers.

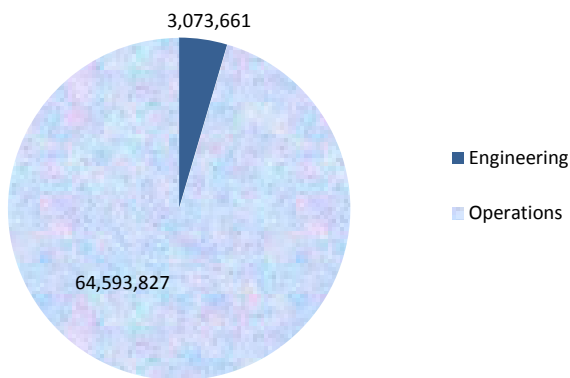
Program Revenue	61,592,778
Expenditures	67,667,488
<b>Net Expenditures</b>	<b>6,074,710</b>

Division/Program	2012 Positions	2012 Budget	Program Revenue	Sources of Revenue		Special Rev (1)
				General Fund	Annex	
<b>Public Works Engineering</b>	7.000	2,852,138	378	1,615,234	224,544	1,011,982
Design Engineering	17.250	1,198,281		1,198,213	68	
Construction Engineering	9.250	1,131,100	242,010	867,769	21,321	
Environmental Engineering	11.500	1,537,749	1,831,531	(293,782)		
Land Survey	7.000	797,453		772,012	25,441	
Transportation Engineering	8.000	1,374,359	1,760	1,004,932	367,667	
Allocated to Capital Projects		(5,817,419)		(6,172,836)		355,417
<b>Public Works Operations</b>						
PWO Administration	9.000	2,076,317	2,076,317			
PWO Warehouse	3.000	417,710	417,710			
Allocated to PWO Functions		(2,494,027)	(2,494,027)			
Street Maintenance	19.525	3,361,120	35,392	1,670,367	845,473	809,888
Street Lights / Fire Hydrants		1,751,000		1,751,000		
Water Operations	31.330	17,068,694	17,068,694			
Sewer Operations	9.330	22,203,399	22,203,399			
Storm Drainage Operations	25.340	16,097,158	16,097,158			
Fleet Services	8.000	4,112,456	4,112,456			
<b>Total Expenditures</b>	<b>165.525</b>	<b>67,667,488</b>	<b>61,592,778</b>	<b>2,412,909</b>	<b>1,484,514</b>	<b>2,177,287</b>

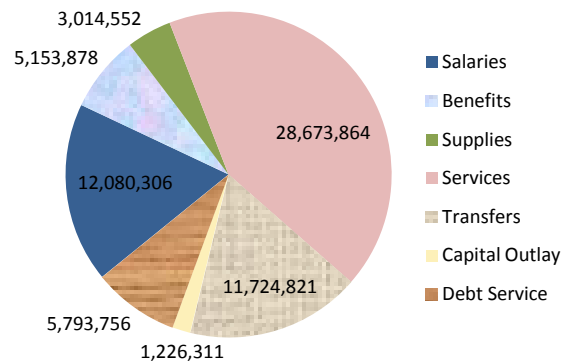
(1) Special Revenues include the following:

Street Operating Fund: \$2,177,287 for street project engineering; street lights, signals and street maintenance.

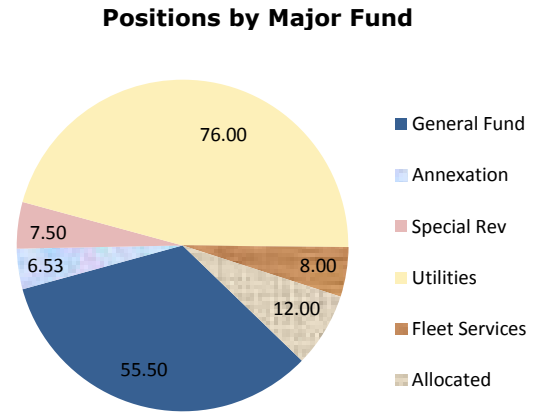
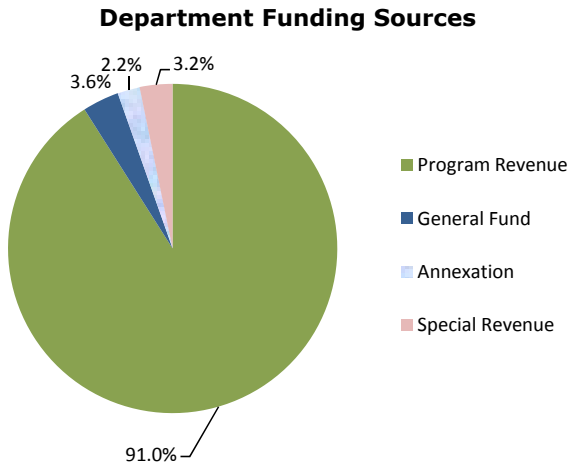
**Expenditures by Division**



**Expenditures by Category**

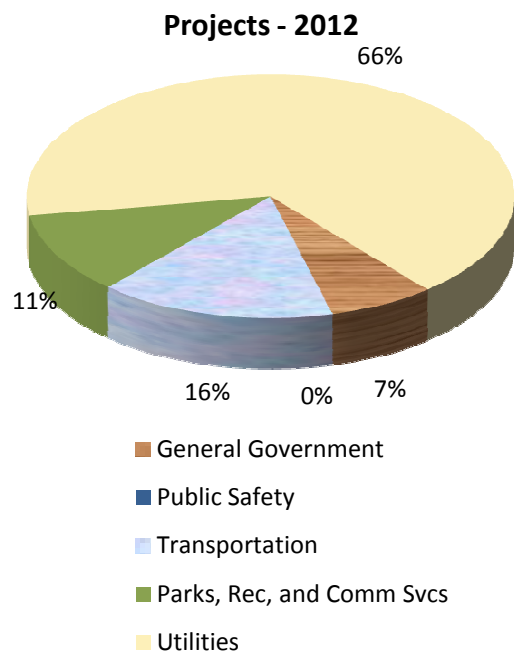
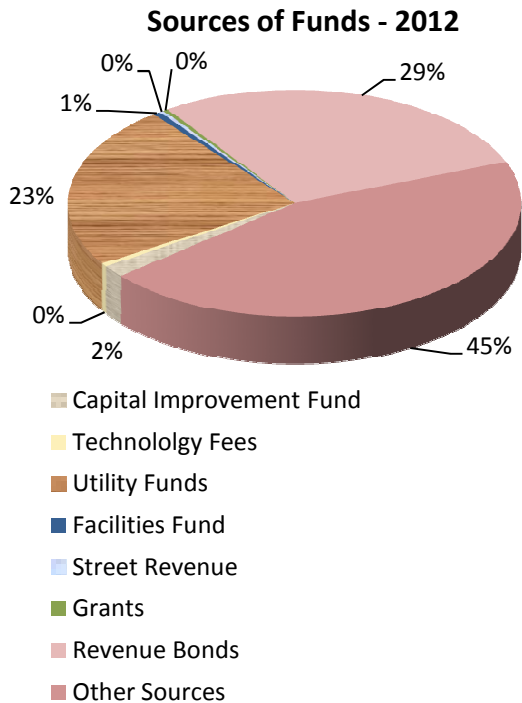


## 2012 Operating Expenditure Budget Public Works



## 2012 - 2017 Capital Improvement Program Amounts in 000's

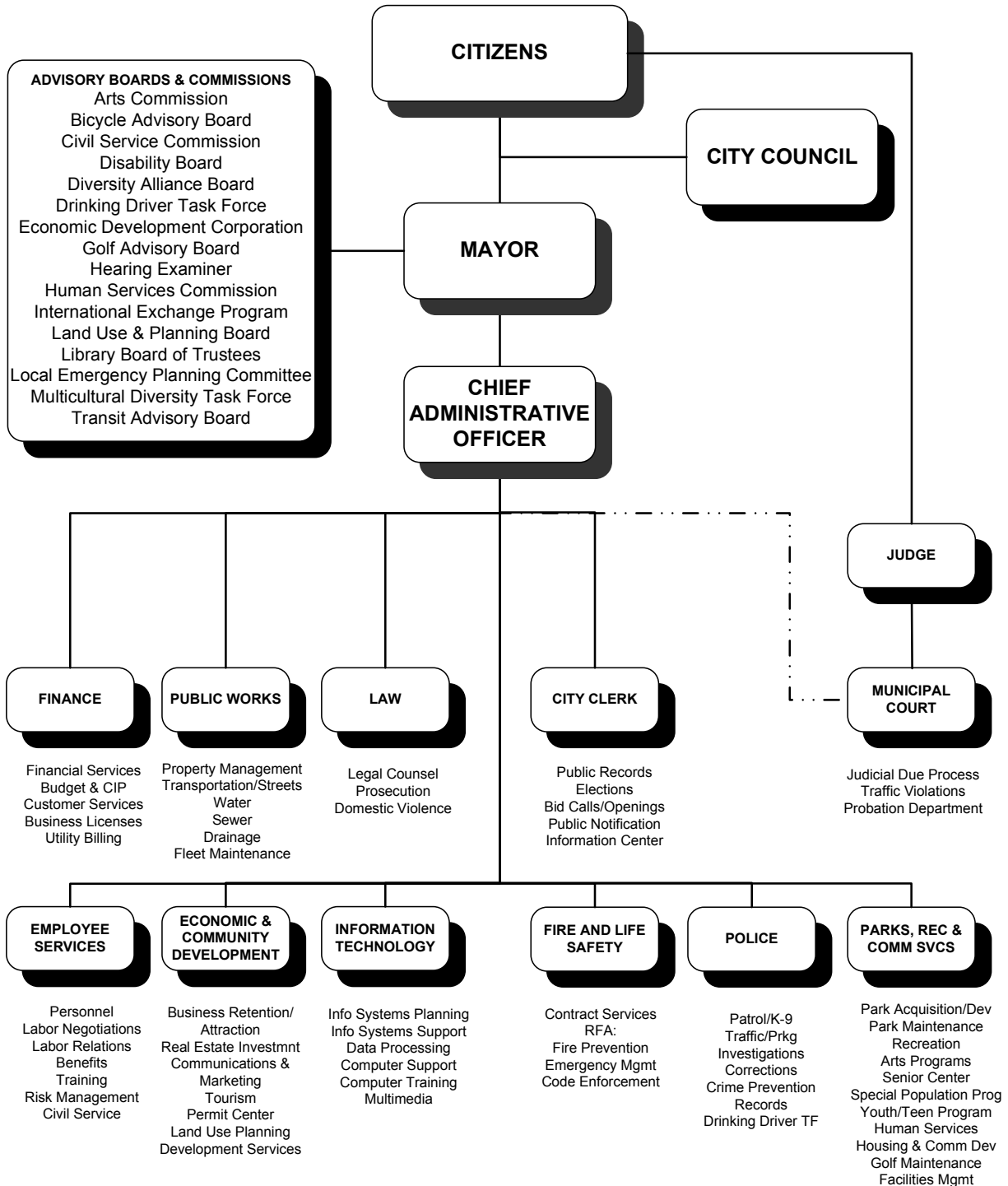
	2012	2013	2014	2015	2016	2017	Total
<b>Sources of Funds</b>							
Capital Improvement Fund	835	2,952	15,452	2,734	2,110	1,612	25,695
Technolgy Fees	240	240	240	240	240	240	1,440
Utility Funds	11,450	9,725	12,325	12,925	13,125	13,425	72,975
Facilities Fund	260	600	490	890	315	265	2,820
Street Revenue	155	50	150	250	350	450	1,405
Grants	180	685	2,990	1,605	1,655	455	7,570
Revenue Bonds	14,050	0	0	0	0	0	14,050
Other Sources	22,081	40,327	31,355	24,654	24,624	23,645	166,686
<b>Total Sources of Funds</b>	<b>49,251</b>	<b>54,579</b>	<b>63,002</b>	<b>43,298</b>	<b>42,419</b>	<b>40,092</b>	<b>292,641</b>
<b>Projects</b>							
General Government	3,462	1,785	1,675	2,005	1,380	1,330	11,637
Public Safety	0	1,250	13,500	200	25	175	15,150
Transportation	7,720	13,550	16,750	13,300	12,000	12,000	75,320
Parks, Rec, and Comm Svcs	5,357	4,664	6,897	9,363	11,054	8,627	45,962
Utilities	32,712	33,330	24,180	18,430	17,960	17,960	144,572
<b>Total Projects</b>	<b>49,251</b>	<b>54,579</b>	<b>63,002</b>	<b>43,298</b>	<b>42,419</b>	<b>40,092</b>	<b>292,641</b>







# City of Kent 2012 Organization Chart





**Mayor Suzette Cooke**



**2012 City Council**

Jamie Perry, Deborah Ranniger, Les Thomas (Front row)  
Elizabeth Albertson, Council President Dennis Higgins,  
Bill Boyce, Dana Ralph (Back row)

## PRINCIPAL OFFICIALS

Kent operates under a Mayor-Council form of government. The City Council consists of seven citizens of Kent who are elected at large to staggered, four-year terms. Members of the City council then elect one council member to serve as president of the Council. The member elected serves a two-year term as president, and can be re-elected to as many two-year terms as desired by a majority of the City council. The City Council President serves as the mayor Pre Tem during any absence from the city by the Mayor. The City Council has five committees: Economic and Community Development, Operations, Parks and Human Services, Public Safety, and Public Works.

### Term Expiration

#### MAYOR

Suzette Cooke

12-31-2013

#### COUNCIL MEMBERS

Dennis Higgins, President

12-31-2013

Elizabeth Albertson

12-31-2013

Bill Boyce

12-31-2015

Jamie Perry

12-31-2013

Dana Ralph

12-31-2015

Deborah Ranniger

12-31-2015

Les Thomas

12-31-2015

#### GENERAL GOVERNMENT

John Hodgson, Chief Administrative Officer

Tom Brubaker, City Attorney

Arthur (Pat) Fitzpatrick, Interim Employee Services Director

R.J. (Bob) Nachlinger, Finance Director

Michael Carrington, Information Technology Director

#### PARKS AND RECREATION

Jeff Watling, Parks, Recreation and Community Services Director

#### PUBLIC SAFETY

Ken Thomas, Police Chief

#### ECONOMIC AND COMMUNITY DEVELOPMENT

Ben Wolters, Economic and Community Development Director

Fred Satterstrom, Planning Director

Tim LaPorte, Public Works Director

## 2012 BUDGET PROCESS CALENDAR

<b>COUNCIL WORKSHOP</b> Budget Calendar Draft to Council	<b>May 17</b>
<b>BUDGET SYSTEM TRAINING FOR DEPARTMENTS</b> Training for new users or refresher for current users	<b>Jun 7 &amp; 10</b>
<b>BUDGET CALL &amp; CIP KICK OFF MEETING</b> <b>Chambers East &amp; West – 2:30 to 3:30pm</b> Mayor provides budget instructions to departments	<b>Jun 8</b>
<b>DEPARTMENTS MEET WITH FINANCE</b> Review and adjust baseline budgets Departments prepare CIP requests	<b>Jun 22–Jul 8</b>
<b>DEPARTMENT PRESENTATIONS TO ADMINISTRATION</b> Departmental Presentation of Issues	<b>Jul 13–27</b>
<b>BUDGET and CIP BALANCING</b> Review and adjust baseline budgets and capital project requests	<b>Aug 15–31</b>
<b>COUNCIL REGULAR</b> 1 <sup>st</sup> Public Hearing on 2012 Budget 1 <sup>st</sup> Public Hearing on Capital Improvement Plan 2012 – 2017	<b>Sep 20</b>
<b>DISTRIBUTE PRELIMINARY BUDGET TO COUNCIL</b>	<b>Oct 4</b>
<b>COUNCIL WORKSHOP</b> Review Budget Highlights, General Fund and Annexation Budgets	<b>Oct 4</b>
<b>COUNCIL WORKSHOP</b> Review Capital and Utilities Budgets	<b>Oct 18</b>
<b>COUNCIL BUDGET WORK SESSION</b>	<b>Oct 27</b>
<b>COUNCIL BUDGET WORK SESSION</b>	<b>Nov 10</b>
<b>COUNCIL REGULAR</b> 2 <sup>nd</sup> Public Hearing on 2012 Budget 2 <sup>nd</sup> Public Hearing on Capital Improvement Plan 2012 – 2017 Public Hearing on 2011 Tax Levy for 2012 Budget	<b>Nov 15</b>
<b>COUNCIL BUDGET WORK SESSION</b>	<b>Nov 17</b>
<b>COUNCIL BUDGET WORK SESSION</b>	<b>Nov 19</b>
<b>COUNCIL WORKSHOP</b> Review Budget Ordinances, Budget by Fund and Staff/Service Reductions	<b>Dec 6</b>
<b>COUNCIL REGULAR</b> Adoption of 2012 Budget Adoption of 2011 Tax Levy Ordinance for 2012 Budget	<b>Dec 13</b>
<b>COUNCIL REGULAR</b> Adoption of 2011 Budget Amendments	<b>Mar 2012</b>

## **BUDGET PROCESS**

### **IDENTIFY TOP AND HIGH PRIORITY TARGET ISSUES (February-April)**

The City Council, Mayor and Administration usually meet in February or March of each year to review legal mandates and current operating and capital issues. They then update the strategic plan for the next year's budget as appropriate. The Mayor's Leadership Team responds to the Council 2011 Strategic Goals in the development of the 2012 budget.

### **REVIEW FINANCIAL FORECAST AND UPDATE BUDGET PROCESS (April-May)**

Estimated actual revenue and expenditures are projected for the current year using the just completed fiscal year figures and the first quarter of actual revenue and expenditures. The 2012 cost of providing the 2011 level of service is then forecast and matched against projected 2012 revenue. The resulting surplus or shortfall identifies whether the upcoming budget process will be a status quo, program expansion or budget cut process.

### **CAPITAL IMPROVEMENT PLAN REVIEW (June-August)**

Previously adopted CIP plans are reviewed during this time, with updated Council priorities and available revenue. This allows a balanced capital plan to be recommended for incorporation into the annual budget.

### **PUBLIC HEARINGS (September, November)**

Council holds open public hearings to receive public input for the next year's budget and Capital plans.

### **BALANCE OPERATING & CAPITAL BUDGETS (August-September)**

This phase of the budget development process involves detailed analysis of baseline budgets as well as detailed review of program expansion or cuts needed to bring the budget into balance. Financial forecasts are updated by the Finance Department and the final proposed budget is recommended by the Mayor. The Finance Department makes sure that the final funding recommendations for operating and capital budgets are balanced to the estimated revenues.

### **PRELIMINARY BUDGET AVAILABLE (October - November)**

The Finance Department prepares the preliminary budget document balancing final revenue forecasts with expenditures. The preliminary printed budget is available on approximately November 1 of each year at the City Clerk and the Finance Department, as well as electronically on the City's website.

### **BUDGET ADOPTION (October-December)**

The Mayor's proposed budget is transmitted to the Council. During this time, Council reviews the Mayor's proposed budget, holds public hearings, and recommends any final adjustments that they may deem necessary. The final balanced budget is then adopted by City Council in November or December for the next year.

### **BUDGET ADJUSTMENT ORDINANCE (December-March)**

The Finance Department summarizes all capital and operating budget adjustments Council has approved during the current year plus any additional adjustments into budget adjustment ordinances. All adjustments are adopted by Council as required by State law and shown as "2011 Adjusted Budget" in this document.

## **FINANCIAL POLICIES**

The City will create and maintain formal policies based on “best practices” in the areas of: debt, cash management and investments, budget development and adjustment, and revenue collection. These policies will form the foundation of our internal and external financial practices; additional policies may be incorporated over time.

### **FINANCIAL STABILITY POLICIES**

**General Fund Reserves** - Per Resolution #1327, beginning with the 1993 budget, the target for the General Fund Contingency Account is 10% of the General Fund budgeted expenditures. The policy is designed to provide a fiscal cushion, meet seasonal cash flow shortfalls, and meet emergency conditions.

**Equipment Rental Replacement Fund** - The City will maintain an Equipment Rental Fund adequately funded to replace a fleet of vehicles and other heavy equipment at their scheduled replacement time.

**Self Insurance Program** - The City will maintain an actuarially sound self insurance program for unemployment, worker's compensation, liability insurance and health insurance. All of the insurance programs are accounted for as separate cost centers within one parent insurance fund. The liability insurance fund is funded through Alliant Insurance Services, Inc. for claims over \$250,000. The Health Insurance program is budgeted to maintain fund balance at two times IBNR, using a multiple year forecast to smooth the effects of necessary rate increases.

**Pension Funds** - The City will maintain an actuarially sound Firemen's Relief and Pension Fund.

### **OPERATING BUDGET POLICIES**

The City will promote programs that increase operational efficiencies in the provision of services to our residents.

**City Target Issues** - The City Council will update its strategic plan in the early spring of each year. The staff will use this plan for development of the following year's budget priorities.

**Structurally Balanced Budget** – The City should adopt a budget in which ongoing revenues equal or exceed ongoing expenditures. One time revenues should not be used to pay for recurring expenditures, but for one time expenditures like capital purchases.

**Conservative Expenditure Budgeting** - The City will maintain its conservative expenditure budgeting with respect to budgeting existing full time positions for a full year.

**Contingency for unanticipated costs** - The City will budget no less than \$250,000 in the General Fund for unanticipated costs.

## **FINANCIAL POLICIES**

***Self Supporting Proprietary Funds*** - The City's water, sewer and golf course enterprise funds will be self supporting along with its internal service funds. The cost of providing services is expected to be fully funded from charges for the service. If the funds produce a loss, rates will be adjusted to achieve, at minimum, a break even status. If debt has been issued which requires a certain level of return, rates and charges will be adjusted to achieve those returns.

***Health Insurance Reserves*** - The target reserve for the Health Insurance Fund shall be two times IBNR.

***Full Cost of Service*** - The City will define its basic services to our residents. The services will be evaluated as to their full cost. This information will be incorporated and presented as a section of the annual budget.

### **REVENUE POLICIES**

***Aggressive Collection Effort*** - The City will follow an aggressive policy of collecting all monies due the City to the extent that the collection efforts remain cost effective.

***Reimbursements on a timely basis*** - Many grants occur on a cost reimbursement basis. To maximize the City's available investable funds, reimbursement should be pursued on a timely basis.

***User Charges Related to Costs*** - The City will review fees and charges on a periodic basis and will modify charges to adequately keep pace with increasing costs of providing services.

***User Charges and Taxes Related to Market Rates*** - The City will consider its user charges and its tax rates in connection with those of neighboring communities and similar service providers, so that it will provide reasonable rates to maintain its advantage in the market place in attracting businesses and residences to the City of Kent.

### **CAPITAL BUDGETING POLICIES**

***Committed Special Revenue Funds*** - The City will maintain its practice of designating its street and capital improvement revenue sources including a percentage of its sales tax collections for the funding of its capital improvement program.

***Capital Improvement Program*** - The City will update its capital facilities plan on an annual basis as required by the Growth Management Act. A preliminary plan will be established early in the budgeting process to serve as a guideline during the year, with a final amendment adopted with the adoption of the operating budgets to reflect the necessary changes in the City's Comprehensive Plan.

***Local Improvement District Program*** - The City will continue to rely on a strong local improvement district program for certain street, water and sewer improvements. This will be funded with no protest covenants obtained from property owners whenever possible.



# FINANCIAL POLICIES

## DEBT POLICIES

**Intergenerational Equity** – The issuance of long term debt is the preferred method of paying for major long term projects. The life of these projects should not be borne only by current residents, but future residents as well. Capital projects financed through bonded debt will be financed for a period not to exceed the life of the project.

**Bond Rating** - The City will continue to strive to improve its bond rating by improving its financial stability.

**Debt Capacity** - The City strives to maintain adequate available debt capacity for large top priority projects.

**Bonding Limitations** – Direct General Obligation Debt will not exceed 1.5% of assessed value; direct and indirect debt will not exceed 4% of assessed value; duration of the debt will not exceed 15 years.

**Revenue Debt Covenants** – Will be based on the volatility of the revenues.

**Arbitrage regulations** – Will be strictly followed.

**Special Assessment Guaranty Fund** - The City will strive to maintain adequate reserves for retirement of special assessment debt through the maintenance of a special assessment guaranty fund at least 10% of outstanding special assessment debt.

**Interfund Borrowing** - The City will use interfund borrowing where such borrowing is cost effective to both the borrowing and the lending fund, and the funds will not be needed by the loaning fund during the term of the loan. Such borrowing shall implement Council directed policy in a simplified manner, such as borrowing associated with interim financing for local improvement district projects. A repayment plan should be approved along with the loan. The Mayor may approve loans for a term of one year. The Council must approve loans with terms longer than one year.

## INVESTMENT POLICY

**Investment Security & Earnings Maximization** - An investment policy was implemented per Ordinance #3278 in 1996 which detail the City's investment guidelines. The primary objective is to preserve the principal of the investment portfolio while maximizing the portfolio's return.

## FINANCIAL REPORTING

**Reporting frequency** – Monthly budget and actual reports will go to departments and a quarterly report will be presented to City Council.

**Annual Report** – Will be completed within 180 days and the City Council will hold a workshop with the auditor to discuss the report.

**Reporting Improvements** - The City will strive to continue to make improvements in its financial reporting scheme so that information available to the public, the City's governing bodies and other city departments is the best available for sound financial decisions.

## FINANCIAL POLICIES

***Bondholders' Report*** – The City will prepare an annual report to bondholders.

***Full Disclosure*** – All public reports will contain full and complete disclosure of all material matters.

***Financial Trend Monitoring*** - The City will develop a program to evaluate its financial condition and establish a system for correcting any deficiencies noted.

***Annual Audits*** - The City will assist the State Auditor's Office in whatever way possible in conjunction with the preparation of the annual audit, and will implement modifications identified by the State Auditor to improve the City's internal control and financial practices.

***Generally Accepted Accounting Principles*** - The City will maintain its position as a leader in producing financial reports in conformance with generally accepted accounting principles and pronouncements by the Governmental Accounting Standards Board.

***Basis of Accounting*** - The basis for accounting for the general fund, special revenue, debt service, capital projects and agency funds is modified accrual. Modified accrual recognizes revenues when they become both measurable and available to finance expenditures of the current period. The basis of accounting for the enterprise, internal service funds and pension trust fund is full accrual. The appropriate basis is used throughout the budgeting, accounting and reporting processes, with few exceptions as noted below. Full accrual is a method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is "used up", and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of. However, since the focus in budgeting is on the revenues and expendable accounts, depreciation and amortization are not considered budgetary accounts, and are excluded from the budgeting system. Likewise, debt service and capital expenditures are presented as the payments occur, departing from GAAP in this regard, in the budget document. Also, Trust and Agency Funds that may not be expended for governmental operations are excluded from this budget document.

The presentation of the program budget departs from the basis of the legal budget by eliminating inter city transactions and allocating the net increases or decreases from internal services to the using programs. This is done to give the user a more complete picture of the total costs of the operating programs.

# BUDGET AND ACCOUNTING STRUCTURE

The City of Kent, as all governmental units, operates its budget and accounting system based on a fund structure. Funds are established to segregate specific revenue to ensure their expenditure within applicable legal and contractual provisions. Revenues are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which the spending activities are to be controlled. The City of Kent operates with seven basic fund types. Within each fund type there may exist one or more individual funds. The City of Kent operates with 26 individual funds. The fund types are listed below under their three major subheadings.

## FUND/PURPOSE

## RELATIONSHIP TO OTHER FUNDS

### GOVERNMENTAL FUNDS

#### ***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 interest income. Primary expenditures are for general City administration, police and fire protection, engineering and planning services, park and street maintenance, and cultural and recreational services.

The General Fund "buys" services from the Internal Service Funds: fuel and rental of vehicles from the Equipment Rental Fund; supplies, postage, photocopy, printing and graphics, cable TV services, data processing and telephone services from Central Services; facility maintenance and operation services from Facilities; and insurance from the Insurance Fund. Costs are allocated to all funds in an effort to distribute accounting, budgeting, legal and human resource services as well as street, engineering and park services. General Fund also transfers funds for minor projects.

#### ***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. The major portion of these resources is transferred to other funds for debt retirement, capital acquisition and specific purposes operations.

Taxes and grants are collected in the Street Fund, LEOFF1 Retirees Fund, Lodging Tax Fund, Youth Teen Programs Fund, Capital Improvement Fund, Criminal Justice Fund, Community Development Block Grant Fund, Other Operating Projects Fund, and the Kent Events Center Operating Fund. Transfers from the Street and Capital Improvement Funds are primarily to the Capital Project Funds or the LTGO Debt Service Fund.

# BUDGET AND ACCOUNTING STRUCTURE

## FUND/PURPOSE

### ***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 three types of general long-term debt for which resources are accumulated: general obligation long-term debt (voted, general obligation long-term debt and LTGO) and special assessment debt. Sources of revenue to fund the retirement of general obligation long-term debt are property taxes and transfers in from other funds. Special assessments are levied and received to retire special assessment debt.

### ***Capital Projects Funds***

Capital Projects Funds are used to account for the financing of major one time only capital projects other than those financed by Proprietary Funds. Sources of revenue are: proceeds of debt issuance, grants, and transfers from other funds.

## **PROPRIETARY FUNDS**

### ***Enterprise Funds***

Enterprise Funds are used to account for the financing of services provided to the general public where all or most of the costs involved are paid for by user charges. Operations financed as enterprise funds are operated in a manner similar to private business enterprises. Kent's enterprise funds are funded through water, sewer, and drainage utility charges and recreational charges at the City's golf complex.

## RELATIONSHIP TO OTHER FUNDS

The Debt Service Funds receive the transfers from the Special Revenue Funds, Water Fund and Sewerage Funds to pay principal and interest on LTGO debt issues.

Transfers are received from Special Revenue and other funds as a partial source of funds needed to complete projects.

The Enterprise Funds "buy" services from the Equipment Rental Fund for equipment rental and fuel; from the Insurance Fund for insurance needs; from the Central Service Funds for stores, telephone, postage, photocopying, printing and graphics, cable TV services, data processing and telecommunications; and from the Facilities Fund for facility maintenance and operation services. The Enterprise Funds also reimburse the General Fund for cost allocations for budgeting, accounting, human resource, legal and engineering costs which relate to Enterprise Funds. Other funds purchase utilities at the same rate as the general public.

# BUDGET AND ACCOUNTING STRUCTURE

## FUND/PURPOSE

### ***Internal Service Funds***

Internal Service Funds are used to account for the financing of specific services performed by designated organizations within the City for other organizations within the City. The City's Equipment Rental and Fire Equipment Replacement, Central Service, Facilities Maintenance and Planning, and Insurance Funds provide centrally administered services then generate revenue by billing the organization to which the service is provided.

## RELATIONSHIP TO OTHER FUNDS

Centralizes costs for equipment rental, central services and insurance. These services are "sold" to other funds at cost plus a reserve for future needs.

## **FIDUCIARY FUND TYPES**

### ***Trust and Agency Funds***

Trust and Agency Funds are used to account for assets held by the City as trustee or agent for individuals, private organizations or other governmental units. Since their funds are not expendable for City operations they are not included in the budget. However, per state auditor requirements, estimates are provided for their activities.

## **BUDGET AND SPENDING CONTROL SYSTEM**

Budgets serve as control mechanisms in the operations of governmental units. Legal budgetary (expenditure) control in the City of Kent is maintained at the fund level. Administration can amend budgets, with no overall dollar increase between departments, within a fund. Supplemental appropriations that amend total expenditures, or in the case of Proprietary Funds amend working capital, require a City Council ordinance. All operating budgets lapse at year end.

General and Special Revenue Funds control expenditures with a legal annual budget at the fund level. Debt Service Funds operate under the control of the bond indentures which established them. Capital Projects Funds operate under the control of total project authorization, rather than the annual budget. Proprietary Funds control expenditures with a flexible budget whereby the expenditure increases must be offset by increased resources. Though budgetary control is at the fund level, budget and actual information is maintained by project, organization, program and object. Both budget and actual information is presented on a GAAP basis of accounting, when presented by fund.

The City must adopt its annual budget by December of the preceding fiscal year. This usually follows six months of analysis by staff and City Council. The first step involves the establishment of the baseline budget required to carry existing programs into the next year. The second step in analysis involves the development of issues impacting the next year and beyond and their prioritization by City Council. The emphasis is placed on the General and Special Revenue Funds since the operation of other funds are tied to ordinances, contractual agreements or separately established rate structures. Once the baseline operations have been reviewed and adjusted based on administrative policy, program expansion is included to the level of projected available resources after the establishment of sufficient fund balances.

After the preliminary budget document is prepared, the City Council spends approximately one month reviewing it. Public meetings are held to gather public input. When the budget review and final adjustment period is complete a balanced budget as required by state law is adopted by ordinance. After adoption, periodic budget adjustments that affect total fund expenditures are made as approved by City Council, but a final budget adjustment ordinance covering all approved changes is adopted at year end or the beginning of the next year.



## 2012 POSITION SUMMARY By Department

Full Time (FT)  
Regular Part Time (RPT)  
in Full-Time Equivalents

DEPARTMENT	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
Mayor's Office/Clerk/Council			13.00		-0.50		-2.00		10.50	
Municipal Court			21.00	0.530	-1.00	0.75			20.00	1.280
Employee Services	1.00		12.00						12.00	
Law			17.00	1.600	-2.00				15.00	1.600
Finance	1.00		30.00	1.660	-2.00				28.00	1.660
Information Technology	1.00		26.00	2.705	-1.00	-0.75	-2.00		23.00	1.955
Police	7.00		200.00	1.275	-2.00		-3.00		195.00	1.275
Econ & Com Development			43.00	0.600	-7.00				36.00	0.600
Public Works	3.00		170.00	0.525	3.00		-8.00		165.00	0.525
Parks, Rec & Community Svcs	3.00		117.00	6.820	-3.50	-2.56	-1.00		112.50	4.260
<b>TOTAL</b>	<b>16.00</b>		<b>649.00</b>	<b>15.715</b>	<b>-16.00</b>	<b>-2.56</b>	<b>-16.00</b>		<b>617.00</b>	<b>13.155</b>
<b>FULL TIME EQUIVALENTS</b>		<b>16.00</b>		<b>664.715</b>		<b>-18.56</b>		<b>-16.00</b>		<b>630.155</b>

### 2012 POSITION COMMENTS

#### **Mayor's Office/Clerk/Council**

Eliminated two vacant positions in January; Government Relations Coordinator and Administrative Assistant 2. Moved .5 Office Tech 2 to Parks Planning & Development effective 1/12/12.

#### **Municipal Court**

Reduced a full-time Probation Officer to part-time effective 1/12/12.

#### **Employee Services**

No changes.

#### **Law**

Eliminated a vacant Civil Attorney position in January and laid off the DV & Crime Victim Prog Coordinator effective 1/12/12. Moved .10 Deputy City Attorney and .25 Prosecuting Attorney from Criminal Justice to General Fund effective 1/1/12.

#### **Finance**

Eliminated a vacant Accounting Financial Analyst position in January. Laid off a Senior Financial Analyst effective 1/15/12.

#### **Information Technology**

Eliminated three vacant positions in January; two Senior System Analysts and a part-time Multimedia Specialist 2. Laid off a Senior System Analyst effective 1/12/12.

#### **Police**

Eliminated two vacant annexation positions in January; a Corrections Officer and a Records Specialist. Also eliminated a vacant Public Education Specialist. Laid off the Accreditation Coordinator and a Records Specialist effective 1/12/12. Moved .59 FTE of a Public Education Specialist from the General Fund to the WTSC grant.

#### **Economic & Community Development**

Eliminated four vacant positions in January; two Planners, the Development Engineering Supervisor and Project Coordinator. Laid off a Code Enforcement Officer, a Combination Building Inspector and an Administrative Secretary 3 effective 1/12/12.

#### **Public Works**

Transfer the Accounting Tech from General Fund to Street Utility Fund. Eliminated vacant positions in January; a Street Maintenance Worker 4, an Environmental Conservation Coord, Fleet Mechanic 2 and Fleet Maintenance Worker 3. Laid off a Street Maintenance Worker 2 effective 1/12/12. Moved a Field Supervisor, Maintenance Worker 4, four Maintenance Worker 3 FTE's and two Maintenance Worker 2 FTE's from Annexation to GF.

#### **Parks, Rec & Community Svcs**

Eliminated two full-time and three part-time vacant positions from Human Services in January; the Safe Haven Supervisor, Program Assistant, two Visitation Monitors, and the Weed & Seed Comm. Coordinator. Also eliminated a vacant Parks Planning and Development Coordinator and an Operations Maintenance Worker 2. Added a custodian for the Municipal Court and increased a part-time Custodian to full-time. Laid off the Facility Planning Dev Coord., a Program Coord., and a Fac & Dev Specialist effective 1/12/12. Moved .5 Office Tech 2 from the Mayor's Office. Moved a Maintenance Worker 3 from Facilities to Park Operations.



**ADMINISTRATION  
THE MAYOR'S OFFICE, CITY CLERK  
AND COUNCIL  
LIST OF POSITIONS**

Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

**GENERAL FUND**

**City Council**

Government Relations Coord 0.50  
Administrative Assistant 2 1.00  
Office Technician 2 0.25

**Mayor's Office**

Mayor 1.00  
Chief Administrative Officer 1.00  
Community & Public Affairs Mgr 1.00  
Neighborhoods Program Coord. 1.00  
Executive Assistant 2.00  
Office Technician 2 0.75  
Government Relations Coord 0.50

**Office of the City Clerk**

City Clerk 1.00  
Deputy City Clerk 1.00  
Records Administrator 1.00  
Office Technician 3 1.00

**TOTAL**

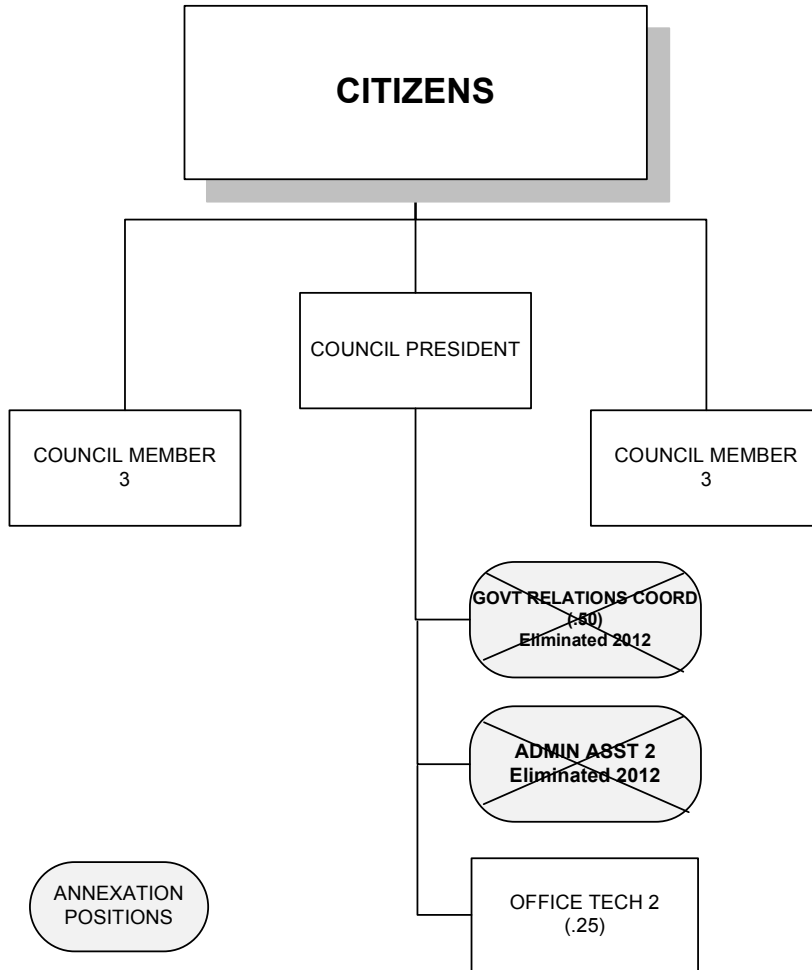
**FULL TIME EQUIVALENTS**

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>GENERAL FUND</b>										
<b>City Council</b>										
Government Relations Coord			0.50				-0.50			
Administrative Assistant 2			1.00				-1.00			
Office Technician 2			0.25						0.25	
<b>Mayor's Office</b>										
Mayor			1.00							1.00
Chief Administrative Officer			1.00							1.00
Community & Public Affairs Mgr			1.00							1.00
Neighborhoods Program Coord.			1.00							1.00
Executive Assistant			2.00							2.00
Office Technician 2			0.75		-0.50					0.25
Government Relations Coord			0.50				-0.50			
<b>Office of the City Clerk</b>										
City Clerk			1.00							1.00
Deputy City Clerk			1.00							1.00
Records Administrator			1.00							1.00
Office Technician 3			1.00							1.00
<b>TOTAL</b>			<b>13.00</b>		<b>-0.50</b>		<b>-2.00</b>		<b>10.50</b>	
<b>FULL TIME EQUIVALENTS</b>				<b>13.00</b>		<b>-0.50</b>		<b>-2.00</b>		<b>10.50</b>

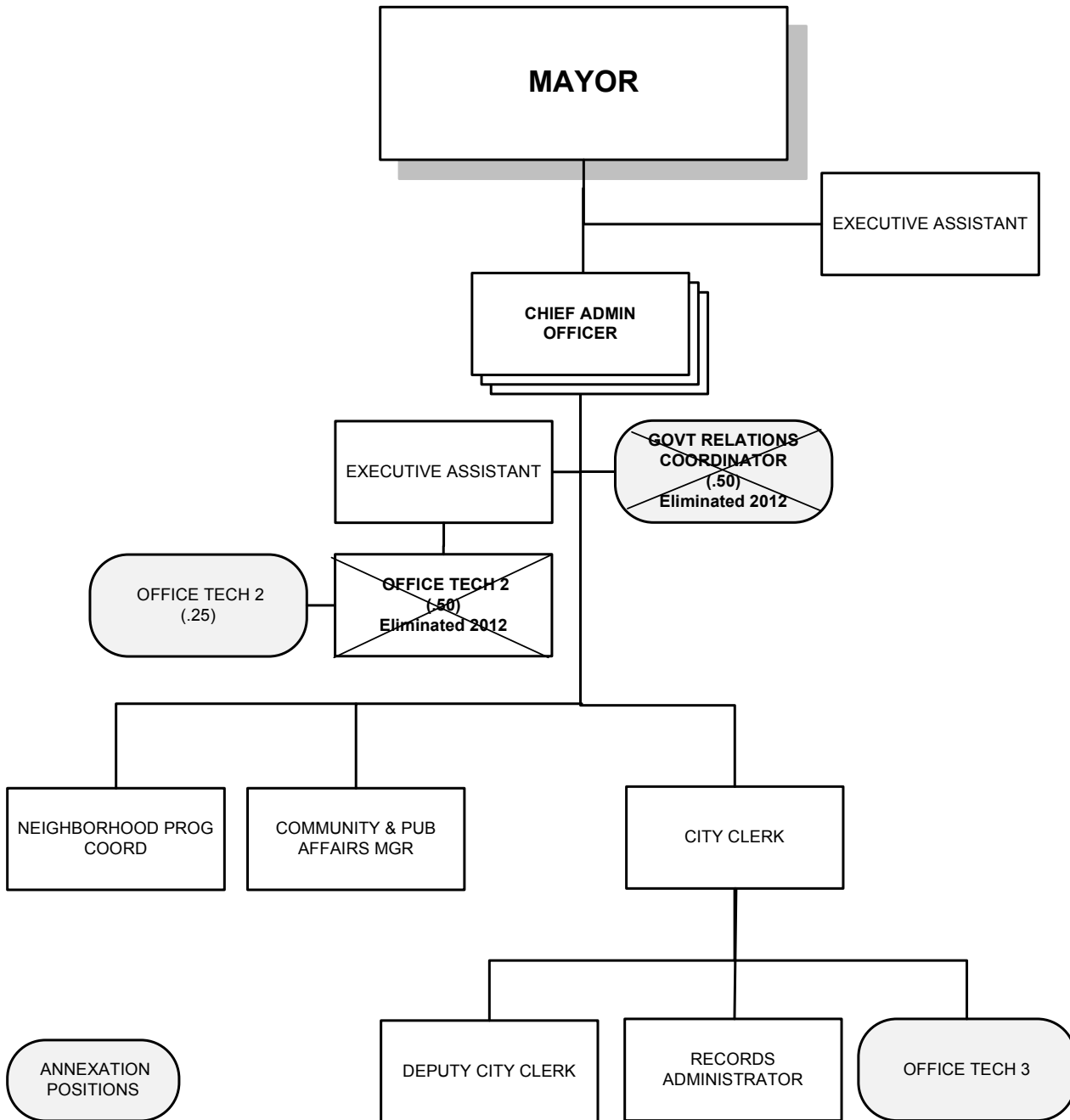
**COMMENTS**

2011 - No changes.  
2012 - Eliminated two vacant positions in January; Government Relations Coordinator and Administrative Assistant 2. Moved .5 Office Tech II to Parks Planning & Development effective 1/12/12.

# CITY COUNCIL



# ADMINISTRATION



## MUNICIPAL COURT LIST OF POSITIONS

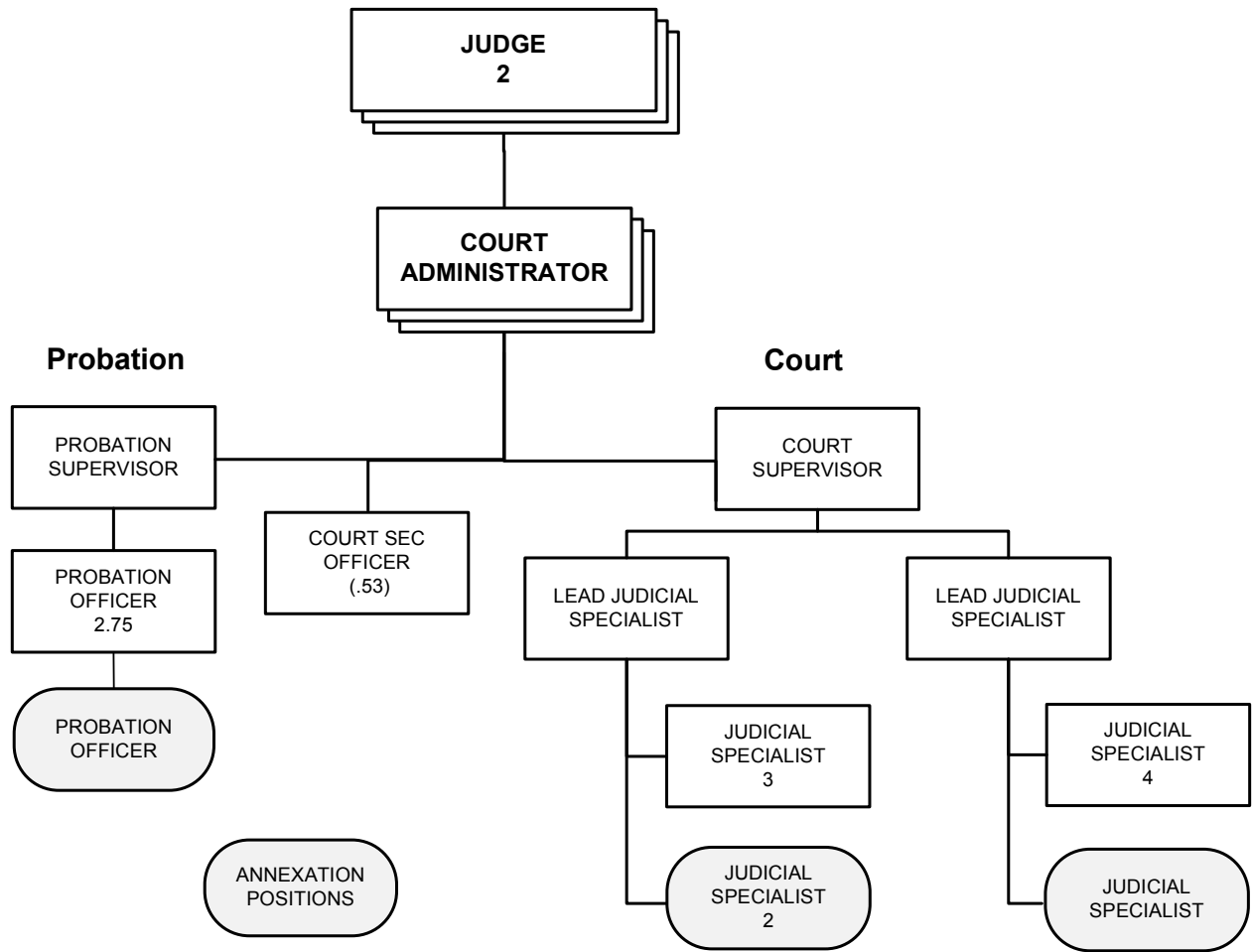
Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>GENERAL GOVERNMENT</b>										
<b>Municipal Court</b>										
Judge			2.00						2.00	
Court Administrator			1.00						1.00	
Court Supervisor			1.00						1.00	
Court Lead Judicial Specialist			2.00						2.00	
Court Judicial Specialist			10.00						10.00	
Security Officer				0.53						0.53
<b>Probation Department</b>										
Probation Supervisor			1.00						1.00	
Probation Officer			4.00		-1.00	0.75			3.00	0.75
<b>TOTAL</b>			<b>21.00</b>	<b>0.53</b>	<b>-1.00</b>	<b>0.75</b>			<b>20.00</b>	<b>1.28</b>
<b>FULL TIME EQUIVALENTS</b>				<b>21.53</b>		<b>-0.25</b>				<b>21.28</b>

### COMMENTS

2011 - No changes.  
2012 - Reduced a full-time Probation Officer to part-time effective 1/12/12.

# MUNICIPAL COURT



**EMPLOYEE SERVICES  
LIST OF POSITIONS**

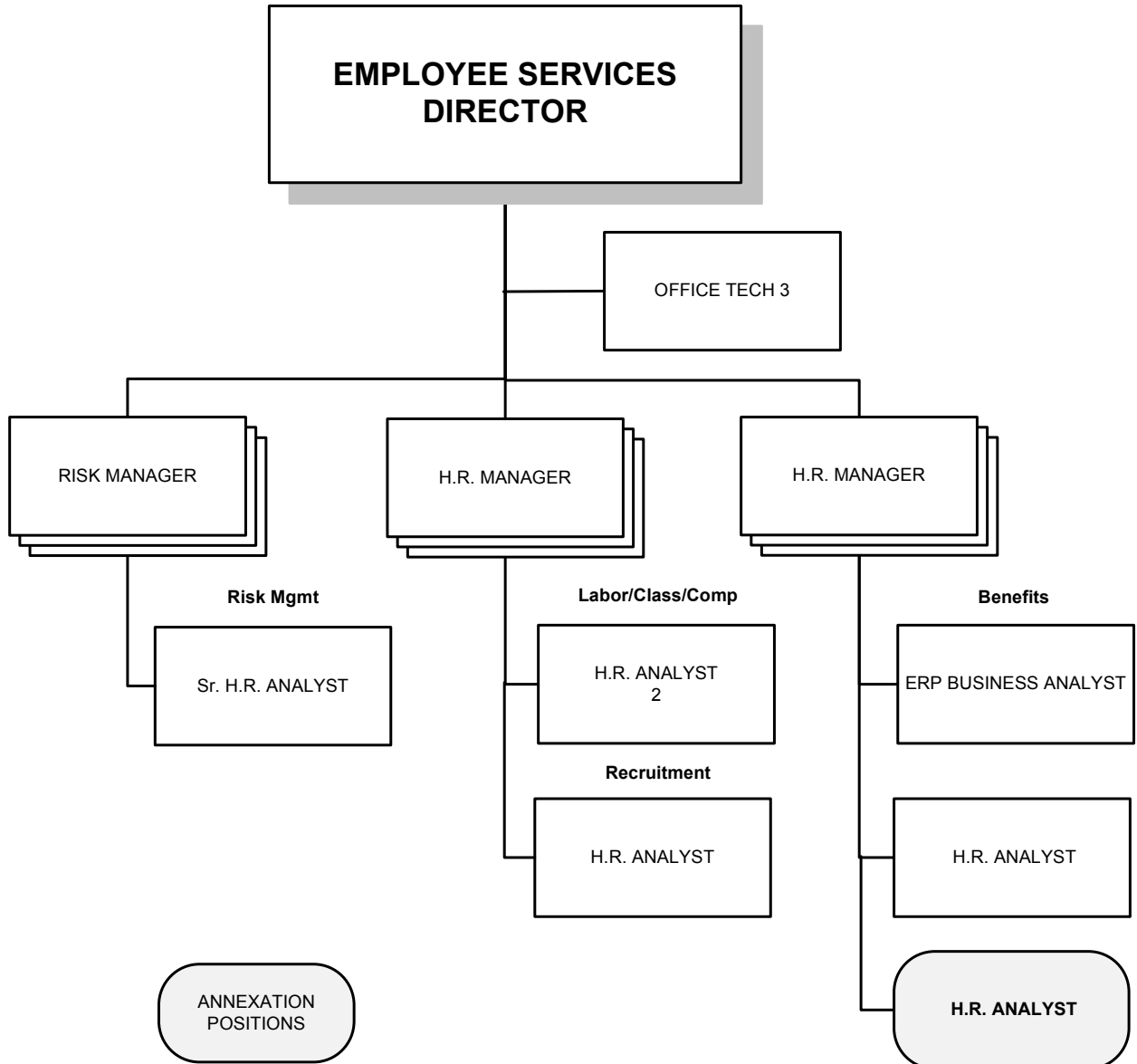
Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>GENERAL FUND</b>										
Employee Services Director			1.00						1.00	
HR Manager-Labor/Class/Comp			1.00						1.00	
HR Analyst	1.00		4.00						4.00	
Office Tech 3			1.00						1.00	
<b>GENERAL GOVERNMENT TOTAL</b>	1.00		7.00						7.00	
<b>INSURANCE FUNDS</b>										
HR Manager - Benefits			1.00						1.00	
Risk Manager			1.00						1.00	
HR Analyst			1.00						1.00	
ERP Analyst			1.00						1.00	
Sr. HR Analyst			1.00						1.00	
<b>INTERNAL SERVICE TOTAL</b>			5.00						5.00	
<b>TOTAL EMPLOYEE SERVICES</b>	1.00		12.00						12.00	
<b>FULL TIME EQUIVALENTS</b>		1.00		12.00						12.00

**COMMENTS**

2011 - Added a Human Resource Analyst for annexation.  
2012 - No changes.

# EMPLOYEE SERVICES



## LAW DEPARTMENT LIST OF POSITIONS

Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>GENERAL GOVERNMENT</b>										
City Attorney			1.00						1.00	
<b>Civil</b>										
Deputy City Attorney			0.90		0.10				1.00	
Assistant City Attorney			3.00		-1.00				2.00	
Legal Analyst			1.00						1.00	
Civil Legal Assistant	-1.00									
Civil Legal Secretary	1.00		1.00						1.00	
<b>TOTAL - GENERAL GOV'T.</b>			<b>6.90</b>		<b>-0.90</b>				<b>6.00</b>	
<b>PUBLIC SAFETY</b>										
<b>Prosecution</b>										
Prosecuting Attorney			2.75		0.25				3.00	
<b>Criminal Justice</b>										
Deputy City Attorney			0.10		-0.10					
Chief Prosecuting Attorney			1.00						1.00	
Prosecuting Attorney			2.25		-0.25				2.00	
Prosecution Paralegal			1.00						1.00	
Legal Secretary 1			2.00	1.60					2.00	1.60
Dom Violence Victim Advocate			1.00		-1.00					
<b>TOTAL - PUBLIC SAFETY</b>			<b>10.10</b>	<b>1.60</b>	<b>-1.10</b>				<b>9.00</b>	<b>1.60</b>
<b>TOTAL LAW</b>			<b>17.00</b>	<b>1.60</b>	<b>-2.00</b>				<b>15.00</b>	<b>1.60</b>
<b>FULL TIME EQUIVALENTS</b>				<b>18.60</b>		<b>-2.00</b>				<b>16.60</b>

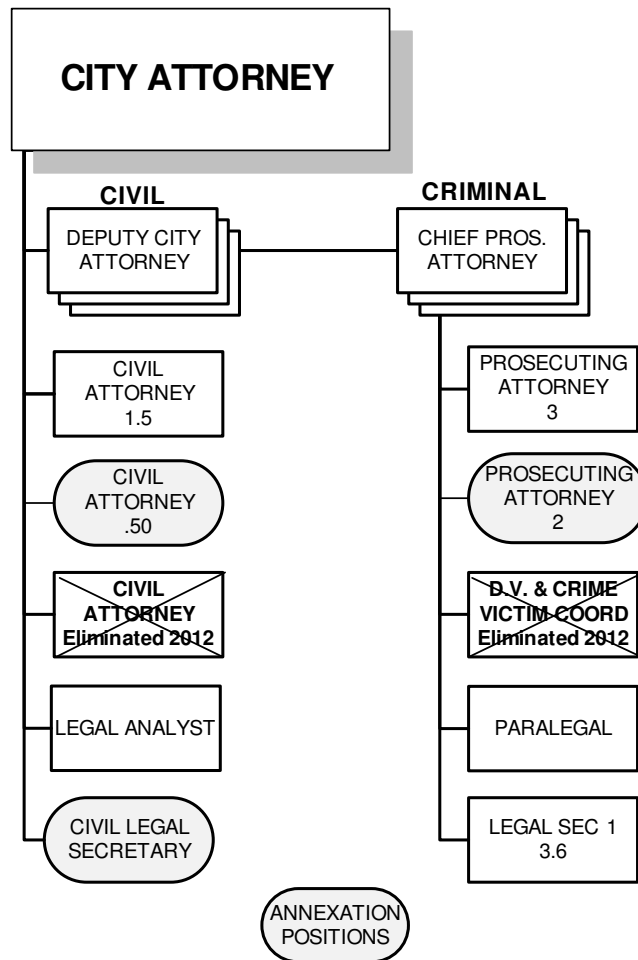
### COMMENTS

2011 - Changed title of Civil Legal Assistant to Civil Legal Secretary.

2012 - Eliminated a vacant Civil Attorney position in January and laid off the DV & Crime Victim Prog Coordinator effective 1/12/12. Moved .10 Deputy City Attorney and .25 Prosecuting Attorney from Criminal Justice to General Fund effective 1/1/12.



# LAW DEPARTMENT



**FINANCE DEPARTMENT  
LIST OF POSITIONS**

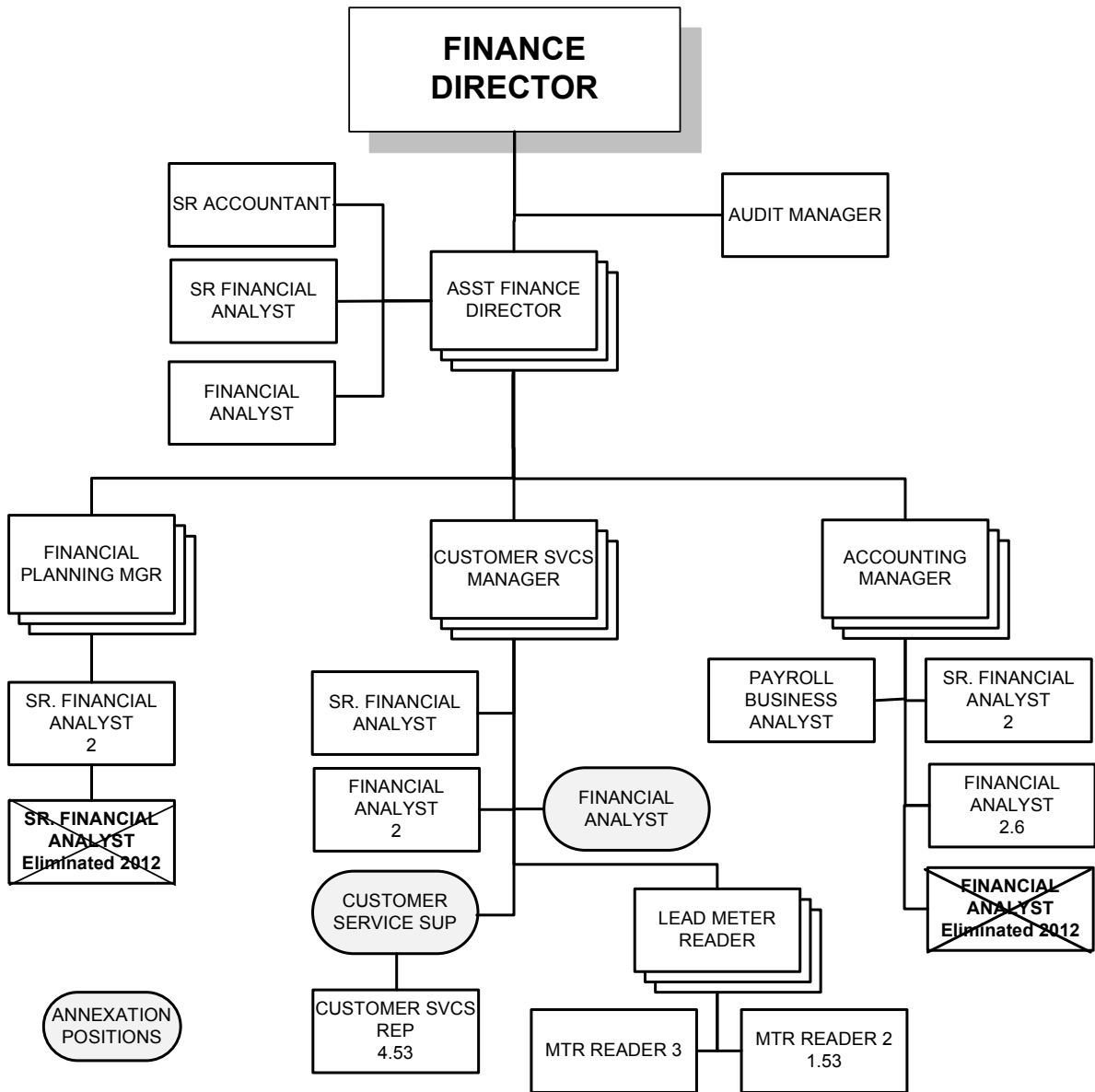
Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>GENERAL GOVERNMENT</b>										
<b>Administration</b>										
Finance Director			1.00						1.00	
Field Auditor			1.00						1.00	
<b>Accounting</b>										
Accounting Manager			1.00						1.00	
Payroll Business Analyst			1.00						1.00	
Sr Financial Analyst			2.00						2.00	
Financial Analyst			3.00	0.60	-1.00				2.00	0.60
<b>Financial Reporting</b>										
Assistant Finance Director			1.00						1.00	
Senior Accountant			1.00						1.00	
Sr Financial Analyst			1.00						1.00	
Financial Analyst			1.00						1.00	
<b>Financial Planning</b>										
Financial Planning Manager			1.00						1.00	
Sr Financial Analyst			3.00		-1.00				2.00	
<b>Customer Service</b>										
Customer Services Manager			0.45						0.45	
Customer Service Supervisor	1.00		1.00						1.00	
Financial Analyst			1.00						1.00	
Customer Svcs Representative			0.50						0.50	
<b>TOTAL - GENERAL GOV'T.</b>	<b>1.00</b>		<b>19.95</b>	<b>0.60</b>	<b>-2.00</b>				<b>17.95</b>	<b>0.60</b>
<b>UTILITIES</b>										
Customer Services Manager			0.55						0.55	
Senior Financial Analyst			1.00						1.00	
Customer Svcs Representative			3.50	0.53					3.50	0.53
Financial Analyst			2.00						2.00	
Meter Reader 4			1.00						1.00	
Meter Reader 3			1.00						1.00	
Meter Reader 2			1.00	0.53					1.00	0.53
<b>TOTAL - UTILITIES</b>			<b>10.05</b>	<b>1.06</b>					<b>10.05</b>	<b>1.06</b>
<b>TOTAL FINANCE</b>	<b>1.00</b>		<b>30.00</b>	<b>1.66</b>	<b>-2.00</b>				<b>28.00</b>	<b>1.66</b>
<b>FULL TIME EQUIVALENTS</b>		<b>1.00</b>		<b>31.66</b>		<b>-2.00</b>				<b>29.66</b>

**COMMENTS**

2011 - Add a Customer Service Supervisor for annexation.  
2012 - Eliminated a vacant Accounting Financial Analyst position in January. Laid off a Senior Financial Analyst effective 1/15/12.

# FINANCE DEPARTMENT



**INFORMATION TECHNOLOGY  
LIST OF POSITIONS**

Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

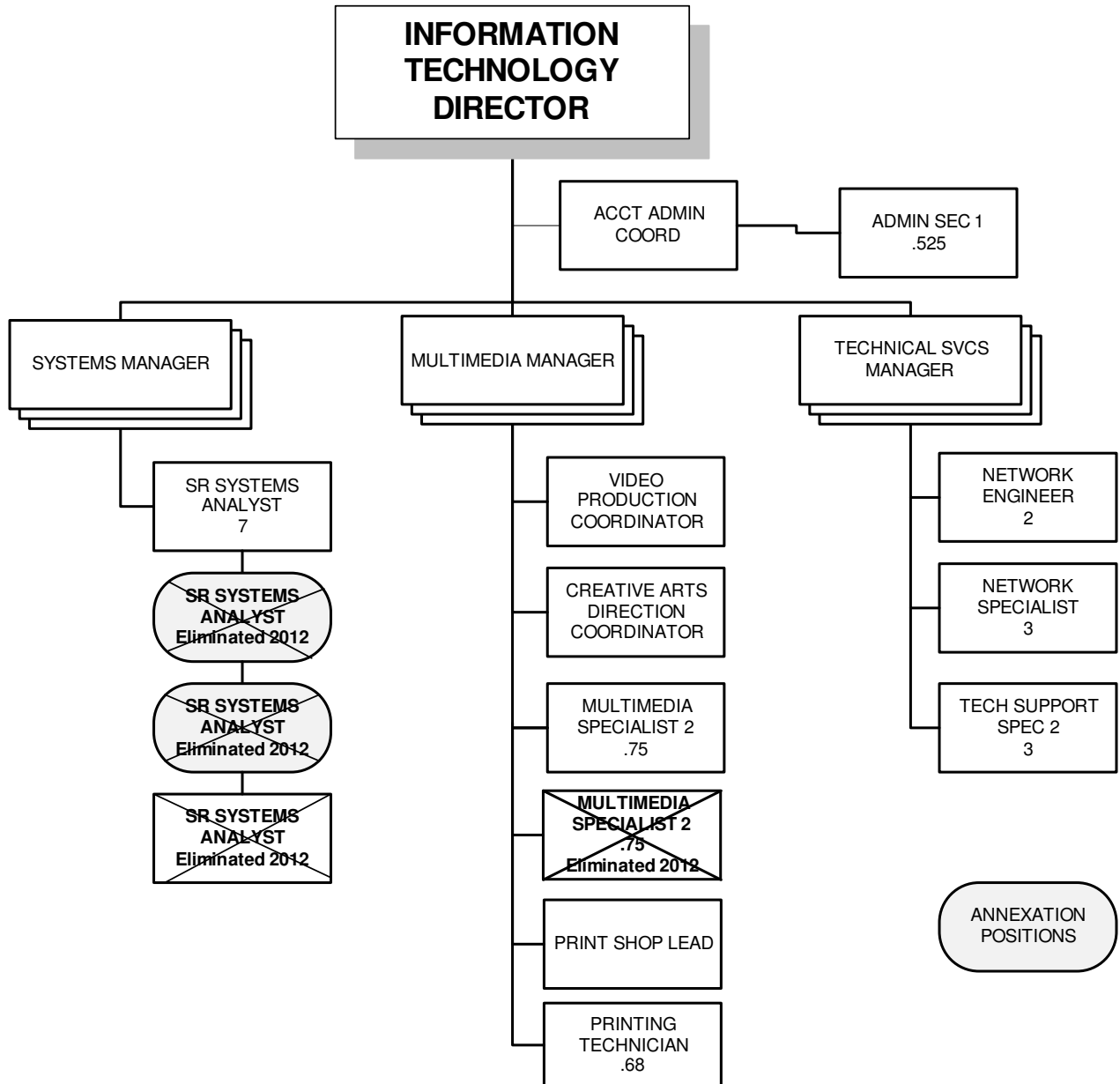
	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>INFORMATION TECHNOLOGY</b>										
<b>Administration</b>										
Information Technology Director			1.00						1.00	
Accounting Admin Coord			1.00						1.00	
Administrative Secretary 1				0.525						0.525
<b>Technical Services</b>										
Technical Services Manager			1.00						1.00	
Network Specialist			3.00						3.00	
Network Engineer			2.00						2.00	
Technical Support Spec. 2			3.00						3.00	
<b>Systems</b>										
Systems Manager			1.00						1.00	
Senior Systems Analyst	1.00		6.00		3.00		-2.00		7.00	
<b>Multimedia</b>										
Multimedia Manager			1.00						1.00	
Video Program Coordinator			1.00						1.00	
Art Media Coordinator			1.00						1.00	
Multimedia Specialist 2				1.50		-0.75				0.75
Print Shop Lead			1.00						1.00	
Printing Technician				0.68						0.68
<b>SUBTOTAL</b>	1.00		22.00	2.705	3.00	-0.75	-2.00		23.00	1.955
<b>AUTOMATION PROJECT</b>										
Senior Systems Analyst			4.00		-4.00					
<b>SUBTOTAL</b>			4.00		-4.00					
<b>TOTAL</b>	1.00		26.00	2.705	-1.00	-0.75	-2.00		23.00	1.955
<b>FULL TIME EQUIVALENTS</b>		1.00		28.705		-1.75		-2.00		24.955

**COMMENTS**

2011 - Add a Senior Systems Analyst for annexation.

2012 - Eliminated three vacant positions in January; two Senior System Analysts and a part-time Multimedia Specialist 2. Laid off a Senior System Analyst effective 1/12/12.

# INFORMATION TECHNOLOGY



**POLICE DEPARTMENT  
LIST OF POSITIONS**

Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>GENERAL FUND</b>										
<b>Administration</b>										
Police Chief			1.00						1.00	
Deputy Chief	-1.00									
Assistant Chief	1.00		1.00						1.00	
Admin Lieutenant			1.00						1.00	
Administrative Assistant 2			1.00						1.00	
Administrative Assistant 1			1.00						1.00	
Financial Analyst			1.00						1.00	
<b>Support Svcs &amp; Training</b>										
Support Services Captain	-0.50									
Assistant Chief	0.50		0.50						0.50	
Personnel/Training Sergeant			1.00						1.00	
Research & Dev. Analyst			1.00						1.00	
Training Police Officer			1.00						1.00	
Support Services Manager			1.00						1.00	
Accreditation Coordinator			1.00		-1.00					
Drinking Driver Ed. Specialists			1.41		-0.41				1.00	
Records Specialist Supervisor			3.00						3.00	
Record Specialists	2.00		10.00				-2.00		8.00	
<b>Patrol</b>										
Patrol Captain	-1.00									
Assistant Chief	1.00		1.00						1.00	
Patrol Lieutenants	-4.00									
Police Commander	4.00		4.00						4.00	
Patrol Sergeants			12.00						12.00	
Patrol Officers	6.00		77.00						77.00	
Crime Analyst			1.00						1.00	
Administrative Assistant 1			1.00						1.00	
K-9 Officers	-1.00		3.00						3.00	
<b>Corrections</b>										
Corrections Captain	-0.50									
Assistant Chief	0.50		0.50						0.50	
Corrections Lieutenant	-1.00									
Corrections Commander	1.00		1.00						1.00	
Correction Sergeants			6.00						6.00	
Correction Officers	1.00		18.00				-1.00		17.00	
Administrative Assistant 1			1.00						1.00	
<b>Crime Prevention</b>										
Public Education Specialist			1.00		-0.59				0.41	
<b>Investigations</b>										
Detective Lieutenant	-1.00									
Police Commander	1.00		1.00						1.00	
Detective Sergeants			2.00						2.00	
Detective Officers			15.00						15.00	
Evidence Technician			1.00						1.00	
<b>Traffic</b>										
Traffic Sergeant			1.00						1.00	
Traffic Officers			7.00						7.00	
Parking Enforcement				0.75						0.75
<b>SUBTOTAL - GEN FUND</b>	8.00		179.41	0.75	-2.00		-3.00		174.41	0.75
<b>Full-time Equivalents</b>		8.00		180.16		-2.00		-3.00		175.16

**POLICE DEPARTMENT  
LIST OF POSITIONS**

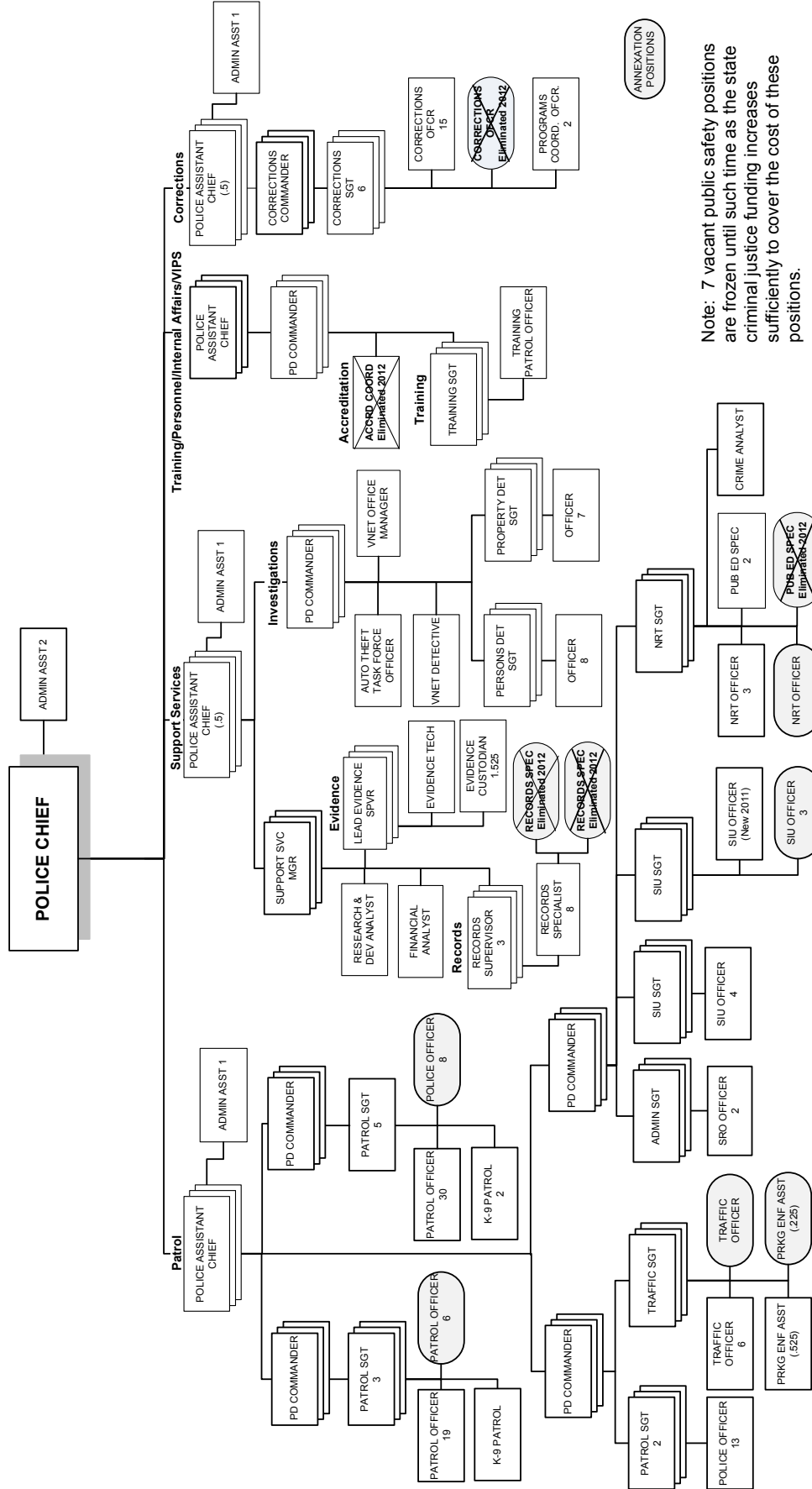
Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>CRIMINAL JUSTICE FUND</b>										
SIU Police Sergeant			2.00						2.00	
SIU Police Officers			6.00						6.00	
Evidence Supervisor			1.00						1.00	
Evidence Custodian			1.00						1.00	
Patrol Officers			6.00						6.00	
Office Mgr - Drug Task Force			1.00						1.00	
<b>Projects/Grants</b>										
DDTF Ed Spec - WTSC Grant			0.59						0.59	
Ofcr-WATPA Task Force Grant			1.00						1.00	
Ofcr-COP Hiring Recovery Grant			2.00						2.00	
Corrections Pop Mgr-DOJ Grant	-1.00									
Evidence Custodian-JAG Grant				0.525						0.525
<b>TOTAL - OTHER FUNDS</b>										
Full-time Equivalents	-1.00		20.59	0.525					20.59	0.525
		-1.00		21.115						21.115
<b>TOTAL - ALL FUNDS</b>	<b>7.00</b>		<b>200.00</b>	<b>1.275</b>	<b>-2.00</b>		<b>-3.00</b>		<b>195.00</b>	<b>1.275</b>
Full-time Equivalents		<b>7.00</b>		<b>201.275</b>		<b>-2.00</b>		<b>-3.00</b>		<b>196.275</b>

**COMMENTS**

- 2011 - Added two Police Officers to the General Fund. Added 3 Officers, a Corrections Officer, and 2 Records Specialists for annexation. A grant for the Corrections Population Manager expired and the position was laid off 7/21/11. Eliminated one K-9 position and increased Patrol late 2010. Reorganization of the command staff; Deputy Chief, Captains and Lieutenants to Assistant Chiefs and Commanders, effective 11/4/11.
- 2012 - Eliminated two vacant annexation positions in January; a Corrections Officer and a Records Specialist. Also eliminated a vacant Public Education Specialist. Laid off the Accreditation Coordinator and a Records Specialist effective 1/12/12. Moved .59 FTE Public Education Specialist from the General Fund to the WTSC grant.

# POLICE DEPARTMENT



Note: 7 vacant public safety positions are frozen until such time as the state criminal justice funding increases sufficiently to cover the cost of these positions.

ANNEXATION POSITIONS



**ECONOMIC & COMMUNITY DEVELOPMENT  
LIST OF POSITIONS**

Full Time (FT)  
Regular Part Time (RPT)  
In Equivalent

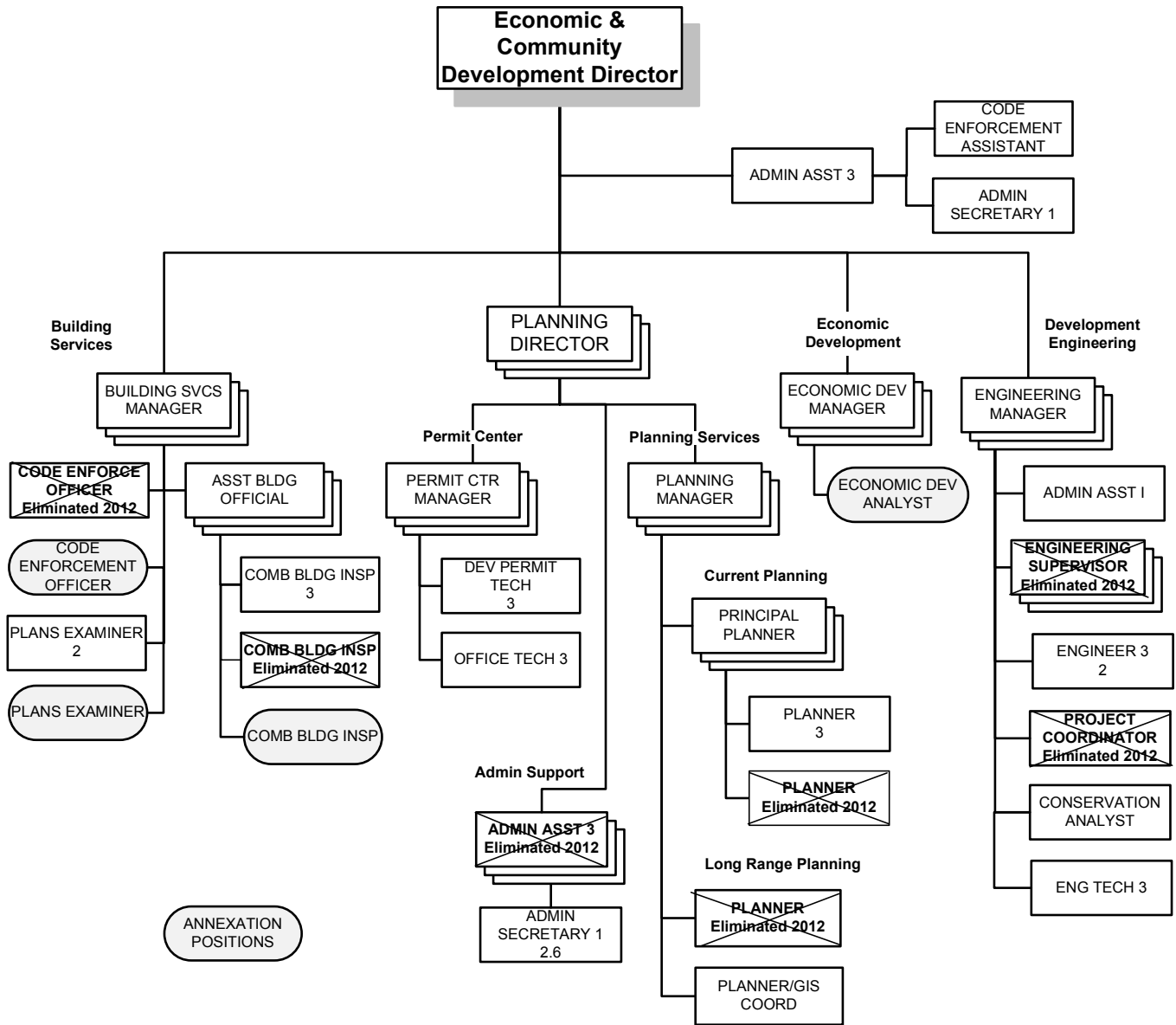
	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>GENERAL FUND</b>										
<b>Administration</b>										
Economic & Com Dev Director			1.00						1.00	
Administrative Assistant 3			1.00						1.00	
<b>Economic Development</b>										
Economic Development Mgr			1.00						1.00	
Economic Development Analyst			1.00						1.00	
<b>Planning</b>										
Planning Director			1.00						1.00	
Planning Manager			1.00						1.00	
Senior Planner			1.00						1.00	
Principal Planner			1.00						1.00	
Planner			5.00		-2.00				3.00	
Administrative Assistant 3			1.00		-1.00					
Administrative Secretary 1			3.00	0.60					3.00	0.60
<b>Permit Center</b>										
Permt Center Manager			1.00						1.00	
Lead Dev Permit Tech			1.00						1.00	
Development Permit Tech			2.00						2.00	
Office Technician 3			1.00						1.00	
<b>Development Engineering</b>										
Engineering Manager			1.00						1.00	
Administrative Assistant 1			1.00						1.00	
Engineering Supervisor			1.00		-1.00					
Engineer 3			2.00						2.00	
Engineer Tech 3			1.00						1.00	
Project Coordinator			1.00		-1.00					
Conservation Analyst			1.00						1.00	
<b>TOTAL GENERAL GOV'T</b>			<b>30.00</b>	<b>0.60</b>	<b>-5.00</b>				<b>25.00</b>	<b>0.60</b>
<b>PUBLIC SAFETY</b>										
<b>Building Services</b>										
Building Services Manager			1.00						1.00	
Assistant Building Official			1.00						1.00	
Combination Building Inspector			5.00		-1.00				4.00	
Plans Examiner			3.00						3.00	
Code Enforcement Officer			1.50		-0.50				1.00	
Code Enforcement Assistant			1.00						1.00	
<b>SUB-TOTAL PUBLIC SAFETY</b>			<b>12.50</b>		<b>-1.50</b>				<b>11.00</b>	
<b>ENVIRONMENTAL FUND</b>										
Code Enforcement Officer			0.50		-0.50					
<b>TOTAL PUBLIC SAFETY</b>			<b>13.00</b>		<b>-2.00</b>				<b>11.00</b>	
<b>FULL TIME EQUIVALENTS</b>			<b>43.00</b>	<b>0.60</b>	<b>-7.00</b>				<b>36.00</b>	<b>0.60</b>
				<b>43.60</b>		<b>-7.00</b>				<b>36.60</b>

**COMMENTS**

2011 - No changes.

2012 - Eliminated four vacant positions in January; two Planners, the Development Engineering Supervisor and Project Coordinator. Laid off a Code Enforcement Officer, a Combination Building Inspector and an Administrative Secretary 3 effective 1/12/12.

# ECONOMIC & COMMUNITY DEVELOPMENT



**PUBLIC WORKS  
LIST OF POSITIONS**

Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>TRANSPORTATION</b>										
<b>GENERAL FUND</b>										
<b>Administration</b>										
Director of Public Works			1.00						1.00	
Deputy Public Wks Director			1.00						1.00	
Accounting Manager			1.00						1.00	
Financial Analyst			1.00						1.00	
Accounting Technician			1.00		-1.00					
Administrative Assistant 3			1.00						1.00	
Office Technician 3			1.00						1.00	
<b>Design</b>										
Design Engineering Manager			1.00						1.00	
Engineer 3			1.00						1.00	
Engineer 2			3.00						3.00	
Engineering Technician 3			4.00						4.00	
GIS Coordinator			1.00						1.00	
Project Analyst-LID/Rt-of-Way			1.00						1.00	
Contract Specialist			1.00						1.00	
<b>Construction</b>										
Construction Engineering Mgr			1.00						1.00	
Engineering Supervisor			1.00						1.00	
Engineer 3			2.00						2.00	
Senior Construction Inspector			3.00						3.00	
Construction Inspector	-1.00									
Construction Inspector	1.00		2.00						2.00	
<b>Land Survey</b>										
Land Survey Supervisor			1.00						1.00	
Asst Land Survey Supervisor			1.00						1.00	
Senior Project Surveyor			1.00						1.00	
Survey Chief			1.00						1.00	
Assistant Party Chief			2.00						2.00	
Property Management Tech			1.00						1.00	
<b>Development</b>										
Engineer 3										
Transportation Engr Supervisor			1.00						1.00	
Senior Transportation Planner			1.00						1.00	
Traffic Signal Systems Supervisor			1.00						1.00	
Senior Signal Technician			1.00						1.00	
Engineer Tech 3			1.00						1.00	
Traffic Signal Technician			2.00						2.00	
<b>Street</b>										
Street Mtc Superintendent			1.00						1.00	
Field Supervisor			3.00		1.00		-1.00		3.00	
Maintenance Worker 4			3.00				-1.00		2.00	
Maintenance Worker 3			6.00		4.00		-4.00		6.00	
Maintenance Worker 2	2.00		8.00	0.53	1.00		-2.00		7.00	0.53
Pavement Mgmt Analyst			1.00						1.00	
<b>TOTAL GENERAL FUND</b>	<b>2.00</b>		<b>64.00</b>	<b>0.525</b>	<b>5.00</b>		<b>-8.00</b>		<b>61.00</b>	<b>0.525</b>

**PUBLIC WORKS  
LIST OF POSITIONS**

Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>STREET UTILITY FUND</b>										
Engineering Supervisor			1.00						1.00	
Accounting Technician					1.00				1.00	
Engineer 4			2.00						2.00	
Engineering Technician 3			2.25						2.25	
Commute Trip Reduction Coord			1.00						1.00	
Construction Inspector			0.25						0.25	
<b>TOTAL STREET UTILITY</b>			6.50		1.00				7.50	
	<b>2.00</b>		<b>70.50</b>	<b>0.525</b>	<b>6.00</b>		<b>-8.00</b>		<b>68.50</b>	<b>0.525</b>
<b>TOTAL TRANSPORTATION</b>		<b>2.000</b>		<b>71.025</b>		<b>6.00</b>		<b>-8.000</b>		<b>69.025</b>
<b>UTILITIES</b>										
Environmental - Consv Coord	1.00		1.50		-1.00				0.50	
Water	1.00		31.33						31.33	
Sewer			10.33						10.33	
Storm			34.34						34.34	
<b>TOTAL UTILITIES</b>	<b>2.00</b>		<b>77.50</b>		<b>-1.00</b>				<b>76.50</b>	
<b>INTERNAL SERVICES</b>										
Fleet Services			10.00		-2.00				8.00	
Operations Administration			9.00						9.00	
Warehouse			3.00						3.00	
<b>TOTAL INTERNAL SERVICES</b>			<b>22.00</b>		<b>-2.00</b>				<b>20.00</b>	
<b>TOTAL - ALL FUNDS</b>	<b>4.00</b>		<b>170.00</b>	<b>0.525</b>	<b>3.00</b>		<b>-8.00</b>		<b>165.00</b>	<b>0.525</b>
<b>FULL TIME EQUIVALENTS</b>		<b>4.00</b>		<b>170.525</b>		<b>3.00</b>		<b>-8.000</b>		<b>165.525</b>

**COMMENTS**

- 2011 - Add (2) Maintenance Worker 2 positions due to new garbage contract. Add a Conservation Coordinator to the Environmental Fund.  
Transferred a Cross Connection Control Inspector from the Design Division to Water Operations.
- 2012 - Transfer the Accounting Tech from General Fund to Street Utility Fund. Eliminated vacant positions in January; a Street Maintenance Worker 4, an Environmental Conservation Coord, Fleet Mechanic 2 and Fleet Maintenance Worker 3. Laid off a Street Maintenance Worker 2 effective 1/12/12. Moved a Field Supervisor, a Maintenance Worker 4, four Maintenance Worker 3 FTE's and two Maintenance Worker 2 FTE's from Annexation funding to the General Fund.

**PUBLIC WORKS - WATER OPERATIONS  
LIST OF POSITIONS**

Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>WATER FUND</b>										
<b>Operations</b>										
Water Mtc Superintendent			1.00						1.00	
Field Supervisor			4.00						4.00	
Control Center Specialist			1.00						1.00	
Cross Connection Control Insp	2.00		2.00						2.00	
Cross Conn Control Assistant			1.00						1.00	
Maintenance Tech			2.00						2.00	
Maintenance Worker 4			5.00						5.00	
Maintenance Worker 3			9.00						9.00	
Maintenance Worker 2			4.00						4.00	
<b>Total Operations</b>	2.00		29.00						29.00	
<b>Engineering</b>										
Environmental Conser. Supervisor			1.00						1.00	
Environmental Conser. Coord.			0.50						0.50	
Engineering Tech 3			0.25						0.25	
Engineering Tech 2			0.33						0.33	
Construction Inspector			0.25						0.25	
Cross Conn Control Inspector	-2.00									
<b>Total Engineering</b>	-2.00		2.33						2.33	
<b>TOTAL UTILITIES FULL TIME EQUIVALENTS</b>			<b>31.33</b>						<b>31.33</b>	
				<b>31.33</b>						<b>31.33</b>

**COMMENTS**

2011 - Moved a Cross Connection Control Inspector to a Construction Inspector. Transferred a Cross Connection Control Inspector from the Design Division to Water Operations.  
2012 - No changes.

**PUBLIC WORKS - SEWERAGE/DRAINAGE OPERATIONS  
LIST OF POSITIONS**

Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>SEWER FUND</b>										
<b>Operations</b>										
Utility Superintendent			0.50						0.50	
Operations Technical Analyst			0.50						0.50	
Field Supervisor			1.50						1.50	
Maintenance Worker 4			3.00						3.00	
Maintenance Worker 3			2.00						2.00	
Maintenance Worker 2			2.00						2.00	
<b>Engineering</b>										
Engineering Tech 3			0.25						0.25	
Engineering Tech 2			0.33						0.33	
Construction Inspector			0.25						0.25	
<b>TOTAL SEWER FULL TIME EQUIVALENTS</b>			10.33						10.33	
				10.33						10.33
<b>DRAINAGE DIVISION</b>										
<b>Operations</b>										
Utility Superintendent			0.50						0.50	
Operations Technical Analyst			0.50						0.50	
Field Supervisor			1.50						1.50	
Maintenance Worker 4			1.00						1.00	
Maintenance Worker 3			12.00						12.00	
Maintenance Worker 2			5.00						5.00	
Facilities Inspectors			3.00						3.00	
<b>Engineering</b>										
Conservation Coordinator			2.00						2.00	
Env Conservation Eng Tech 2			1.00						1.00	
Env Engineering Tech 3			1.00						1.00	
Engineer Water/Env Quality Mgr			1.00						1.00	
Engineering Supervisor			1.00						1.00	
Engineer 3			1.00						1.00	
Engineer 2			2.00						2.00	
Engineer 1			1.00						1.00	
Engineering Tech 3			0.25						0.25	
Engineering Tech 2			0.34						0.34	
Construction Inspector			0.25						0.25	
<b>TOTAL DRAINAGE FULL TIME EQUIVALENTS</b>			34.34						34.34	
				34.34						34.34
<b>TOTAL SEWERAGE</b>				<b>44.67</b>						<b>44.67</b>

**COMMENTS**

2011 - No changes.  
2012 - No changes.

**PUBLIC WORKS - OPERATIONS  
LIST OF POSITIONS**

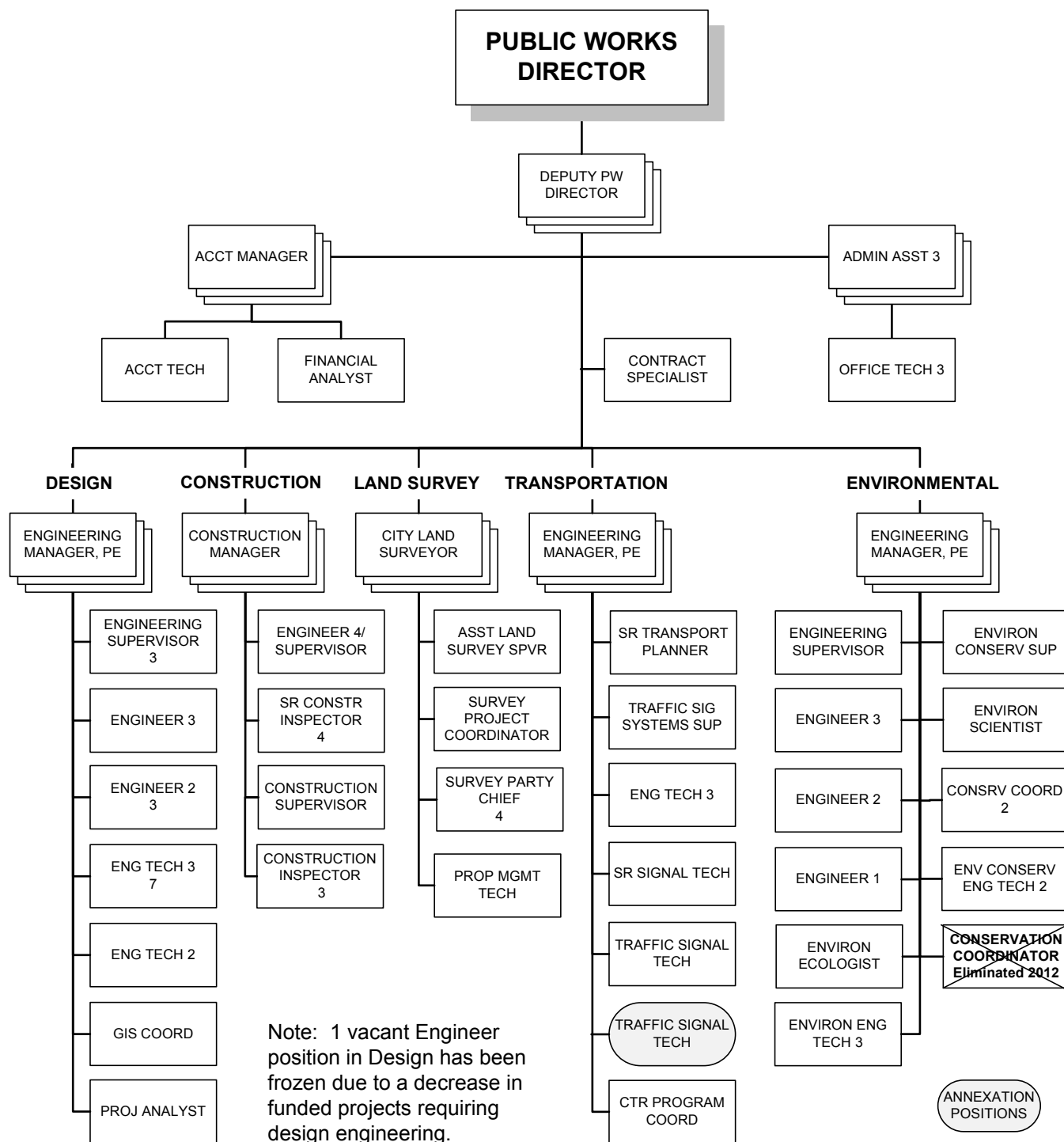
Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>ADMINISTRATIVE OPERATIONS</b>										
Operations Manager			1.00						1.00	
Administrative Services Supv.			1.00						1.00	
Accounting Technician			2.00						2.00	
Accounting Services Assist 3			1.00						1.00	
Operations Systems Analyst			1.00						1.00	
Dept Sys Support Specialist			1.00						1.00	
Engineering Supervisor			1.00						1.00	
Assistant Party Chief			1.00						1.00	
<b>SUBTOTAL</b>			9.00						9.00	
<b>WAREHOUSE</b>										
Field Supervisor			1.00						1.00	
Warehouse Asst - MW 3			1.00						1.00	
Maintenance Worker 2			1.00						1.00	
<b>SUBTOTAL</b>			3.00						3.00	
<b>TOTAL</b>			12.00						12.00	
<b>FULL TIME EQUIVALENTS</b>				12.00						12.00

**COMMENTS**

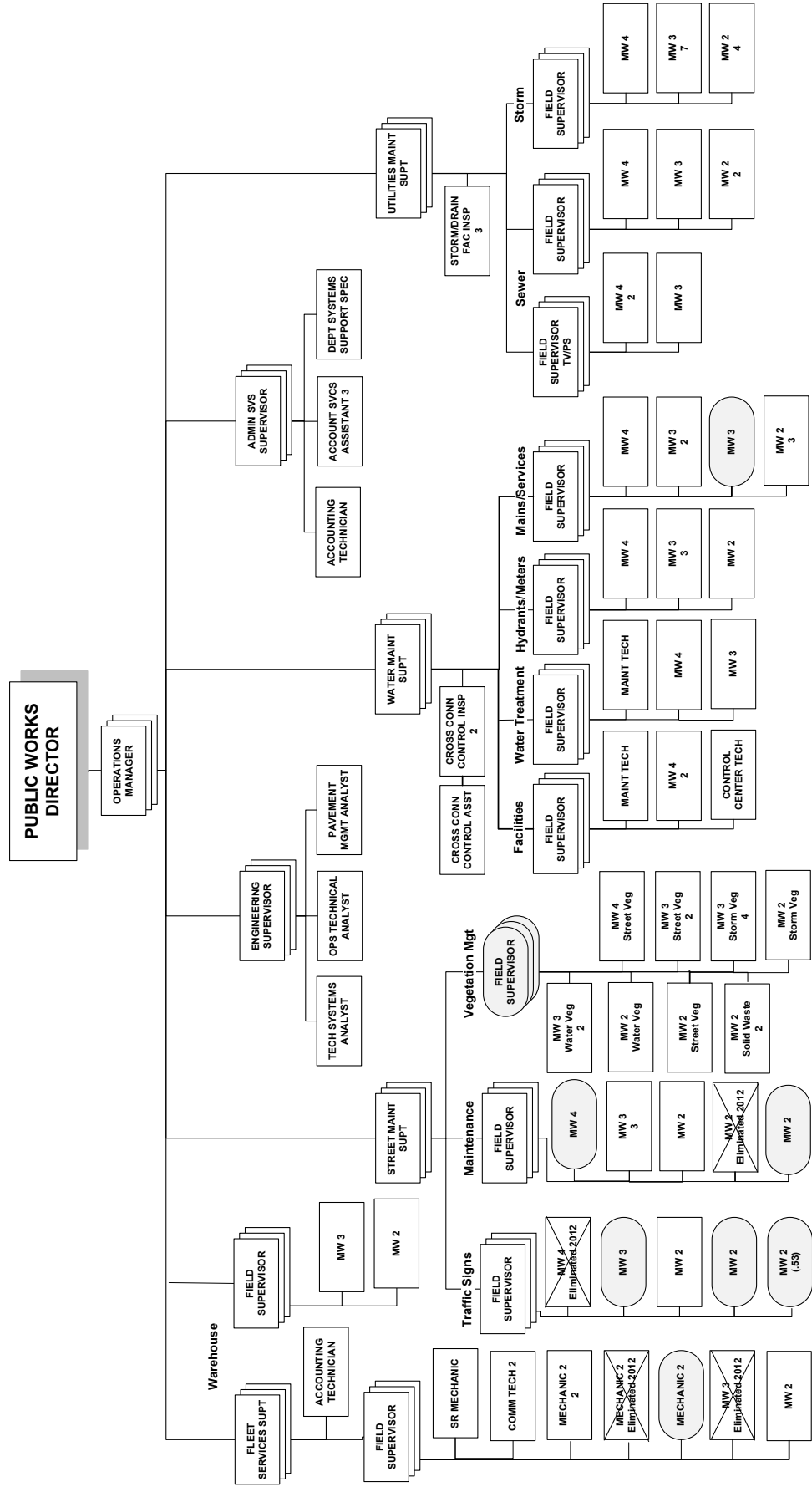
2011 - No changes.  
2012 - No changes.

# PUBLIC WORKS ENGINEERING





# PUBLIC WORKS OPERATIONS



**PARKS - CULTURAL & RECREATION  
LIST OF POSITIONS**

Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>GENERAL FUND</b>										
<b>ADMINISTRATION</b>										
Parks Director			1.00						1.00	
Administrative Assistant 3			1.00						1.00	
Project Accountant			1.00						1.00	
<b>OPERATIONS</b>										
Park Operations Superintendent			1.00						1.00	
Field Supervisor			2.00						2.00	
Maintenance Worker 4			7.00						7.00	
Maintenance Worker 3	1.00		7.00		1.00				8.00	
Maintenance Worker 2			12.00		-1.00				11.00	
Accounting Technician			1.00						1.00	
<b>PLANNING &amp; DEV</b>										
Planning & Development Manager			1.00						1.00	
Project Facility Plng/Dev Coord			1.25				-1.00		0.25	
Planning/Development Specialist			1.00		-1.00					
Office Technician 2					0.50				0.50	
<b>RECREATION</b>										
Recreation Superintendent			1.00						1.00	
Recreation Facility Manager			1.00						1.00	
Parks Program Coordinator			5.00						5.00	
Administrative Assistant 1			1.00						1.00	
Program Asst (Customer Svcs)			2.00						2.00	
Program Assistant (Rec Fac)			1.00						1.00	
Accounting Services Asst 3				0.63						0.63
Dept System Support Specialist			1.00						1.00	
<b>CULTURAL ARTS</b>										
Program Manager			1.00						1.00	
Administrative Assistant 1			1.00						1.00	
Parks Program Coordinator			2.00						2.00	
<b>YOUTH/TEEN REC PRGMS</b>										
Parks Program Manager			1.00						1.00	
Program Assistant			1.00						1.00	
Program Coordinator	4.00		4.00		-1.00				3.00	
Program Spec (Nbrhd Rec)	-4.00									
<b>GENERAL FUND TOTAL</b>	1.00		58.25	0.63	-1.50		-1.00		55.75	0.63
<b>PROJECTS</b>										
Project Facility Plng/Dev Coord			2.75						2.75	
<b>PROJECTS TOTAL</b>			2.75						2.75	

**PARKS - CULTURAL & RECREATION  
LIST OF POSITIONS**

Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>GOLF COURSE</b>										
Golf Maintenance Superintendent			1.00						1.00	
Head Golf Professional			1.00						1.00	
Golf Professional			1.00						1.00	
Assistant Pro				0.85						0.85
Financial Services Supervisor			1.00						1.00	
Account Services Asst 3				0.75						0.75
Program Assistant				0.75						0.75
Golf Complex MW/Mechanic			1.00						1.00	
Field Supervisor			1.00						1.00	
Maintenance Worker 3	1.00		2.00						2.00	
Maintenance Worker 2			1.00						1.00	
<b>GOLF COURSE TOTAL</b>	1.00		9.00	2.35					9.00	2.35
<b>TOTAL CULTURAL &amp; REC.</b>	2.00		70.00	2.98	-1.50		-1.00		67.50	2.98
		2.00		72.98		-1.50		-1.00		70.48
<b>STREET TREES-TRANSP</b>										
Maintenance Worker IV			2.00						2.00	
<b>FACILITY MTC-INTERNAL SVC</b>			26.00	1.50		-0.75			26.00	0.75
<b>HUMAN SERVICES</b>	1.00		19.00	2.34	-2.00	-1.81			17.00	0.53
	3.00		117.00	6.82	-3.50	-2.56	-1.00		112.50	4.26
<b>FULL TIME EQUIVALENTS</b>		3.00		123.82		-6.06		-1.00		116.76

**COMMENTS**

2011 - Add a Maintenance Worker 3 to the Golf Course, a Maintenance Worker 3 to Parks Maintenance and a Human Services Coordinator for annexation. A reorganization reclassified four Youth and Teen Program Specialists to Program Coordinators effective 2/11.

2012 - Eliminated two full-time and three part-time vacant positions from Human Services in January; the Safe Haven Supervisor, Program Assistant, two Visitation Monitors, and the Weed & Seed Comm. Coordinator. Also eliminated a vacant Parks Planning and Development Coordinator and an Operations Maintenance Worker 2. Added a custodian for the Municipal Court and increased a part-time custodian to full-time. Laid off the Facility Planning Dev Coordinator, a Program Coordinator, and a Fac & Dev Specialist effective 1/12/12. Moved .5 Office Tech 2 from the Mayor's Office. Moved a Maintenance Worker 3 from Facilities.

**PARKS - FACILITIES MANAGEMENT  
LIST OF POSITIONS**

Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

**ADMINISTRATION**

Facilities Superintendant  
Facility Planning Dev Coord  
Ergonomics & Fac. Specialist  
Office Technician 3

**CUSTODIAL**

Custodial Supervisor  
Custodial Lead  
Custodian I

**FACILITIES MAINTENANCE**

Building Maintenance Supervisor  
Building Systems Supervisor  
Maintenance Worker 4  
Maintenance Worker 3  
Maintenance Worker 2  
HVAC Technical

**TOTAL**

**FULL TIME EQUIVALENTS**

2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
		1.00						1.00	
		1.00		-1.00					
		1.00						1.00	
			0.75						0.75
		1.00						1.00	
		1.00						1.00	
		9.00	0.75	2.00	-0.75			11.00	
		1.00						1.00	
		1.00						1.00	
		1.00						1.00	
		6.00		-1.00				5.00	
		1.00						1.00	
		2.00						2.00	
		<b>26.00</b>	<b>1.50</b>		<b>-0.75</b>			<b>26.00</b>	<b>0.75</b>
			<b>27.50</b>		<b>-0.75</b>				<b>26.75</b>

**COMMENTS**

2011 - No changes.

2012 - Add a custodian for the Municipal Court and increase a part-time custodian to full-time. Laid off the Facility Planning Dev Coord effective 1/12/12. Moved a Maintenance Worker 3 to Park Operations.

**PARKS - HUMAN SERVICES  
LIST OF POSITIONS**

Full Time (FT)  
Regular Part Time (RPT)  
In Equivalents

	2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
	FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>Administration</b>										
Human Services Manager			0.75		0.25				1.00	
Administrative Assistant 1	0.60		1.00						1.00	
Sr Human Services Coordinator			1.00						1.00	
Human Services Coordinator	1.00		2.00						2.00	
<b>Adaptive Recreation</b>										
Adaptive Rec Program Coord			1.00						1.00	
Administrative Assistant 1			1.00						1.00	
<b>Senior Center</b>										
Senior Center Facility Manager			1.00						1.00	
Parks Program Coordinator			3.00						3.00	
Administrative Assistant 1			1.00						1.00	
Van Driver				0.53						0.53
<b>GENERAL FUND TOTAL</b>	1.60		11.75	0.53	0.25				12.00	0.53
<b>Block Grant</b>										
Humans Services Manager			0.25		-0.25					
Administrative Assistant 1	-0.60		1.00						1.00	
Human Services Coordinator			1.00						1.00	
Field Supervisor			2.00						2.00	
Maintenance Worker 3			1.00						1.00	
Home Repair Program Assistant										
<b>BLOCK GRANT TOTAL</b>	-0.60		5.25		-0.25				5.00	
<b>Projects</b>										
Supervisor - Safe Haven			1.00		-1.00					
Program Asst - Safe Haven				0.75		-0.75				
Visitation Monitor - Safe Haven				1.06		-1.06				
Weed & Seed Comm. Coordinator			1.00		-1.00					
<b>PROJECTS TOTAL</b>			2.00	1.81	-2.00	-1.81				
<b>FULL TIME EQUIVALENTS</b>	1.00	1.00	19.00	2.34	-2.00	-1.81			17.00	0.53
				21.34		-3.81				17.53

**COMMENTS**

2011 - Add a Human Services Coordinator for annexation.

2012 - Eliminated two full-time and three part-time vacant positions in January; the Safe Haven Supervisor, Program Assistant, two Visitation Monitors, and the Weed & Seed Comm. Coordinator.



## 2012 POSITION SUMMARY

Full Time (FT)  
Regular Part Time (RPT)  
in Full-Time Equivalents

		2011 Changes		2011 Budget		2012 Non-Annex		2012 Annex		2012 Budget	
		FT	RPT	FT	RPT	FT	RPT	FT	RPT	FT	RPT
<b>GENERAL GOVERNMENT</b>											
Mayor's Office/Clerk/Council											
				13.00		-0.50		-2.00		10.50	
		1.00		7.00						7.00	
				6.90		-0.90				6.00	
		1.00		19.95	0.60	-2.00				17.95	0.60
				30.00	0.60	-5.00				25.00	0.60
		<b>2.00</b>		<b>76.85</b>	<b>1.20</b>	<b>-8.40</b>		<b>-2.00</b>		<b>66.45</b>	<b>1.20</b>
			<b>2.00</b>		<b>78.05</b>		<b>-8.40</b>		<b>-2.00</b>		<b>67.65</b>
<b>PUBLIC SAFETY</b>											
Municipal Court											
				21.00	0.53	-1.00	0.75			20.00	1.28
				10.10	1.60	-1.10				9.00	1.60
		7.00		200.00	1.28	-2.00		-3.00		195.00	1.28
				13.00		-2.00				11.00	
		<b>7.00</b>		<b>244.10</b>	<b>3.405</b>	<b>-6.10</b>	<b>0.750</b>	<b>-3.00</b>		<b>235.00</b>	<b>4.155</b>
			<b>7.00</b>		<b>247.505</b>		<b>-5.35</b>		<b>-3.00</b>		<b>239.155</b>
<b>TRANSPORTATION</b>											
Public Works											
		2.00		70.50	0.525	6.00		-8.00		68.50	0.525
				2.00						2.00	
		<b>2.00</b>		<b>72.50</b>	<b>0.525</b>	<b>6.00</b>		<b>-8.00</b>		<b>70.50</b>	<b>0.525</b>
			<b>2.000</b>		<b>73.025</b>		<b>6.00</b>		<b>-8.000</b>		<b>71.025</b>
<b>CULTURAL &amp; RECREATION</b>											
Parks											
		2.00		70.00	2.98	-1.50		-1.00		67.50	2.98
		<b>2.00</b>		<b>70.00</b>	<b>2.98</b>	<b>-1.50</b>		<b>-1.00</b>		<b>67.50</b>	<b>2.98</b>
			<b>2.00</b>		<b>72.98</b>		<b>-1.50</b>		<b>-1.00</b>		<b>70.48</b>
<b>HEALTH &amp; HUMAN SERVICES</b>											
Parks											
		1.00		19.00	2.34	-2.00	-1.81			17.00	0.53
		<b>1.00</b>		<b>19.00</b>	<b>2.34</b>	<b>-2.00</b>	<b>-1.81</b>			<b>17.00</b>	<b>0.53</b>
			<b>1.00</b>		<b>21.34</b>		<b>-3.81</b>				<b>17.53</b>
<b>UTILITIES</b>											
Finance - Customer Services											
		1.00		10.05	1.06	-1.00				10.05	1.06
				1.50						0.50	
				12.00						12.00	
				31.33						31.33	
				10.33						10.33	
				34.34						34.34	
		<b>1.00</b>		<b>99.55</b>	<b>1.06</b>	<b>-1.00</b>				<b>98.55</b>	<b>1.06</b>
			<b>1.00</b>		<b>100.61</b>		<b>-1.00</b>				<b>99.61</b>
<b>INTERNAL SERVICES</b>											
Employee Services - Insurance											
		1.00		5.00		-1.00	-0.75	-2.00		5.00	
				26.00	2.705	-1.00	-0.75			23.00	1.955
				10.00		-2.00				8.00	
				26.00	1.50		-0.75			26.00	0.75
		<b>1.00</b>		<b>67.00</b>	<b>4.205</b>	<b>-3.00</b>	<b>-1.50</b>	<b>-2.00</b>		<b>62.00</b>	<b>2.705</b>
			<b>1.00</b>		<b>71.205</b>		<b>-4.50</b>		<b>-2.00</b>		<b>64.705</b>
		<b>16.00</b>		<b>649.00</b>	<b>15.715</b>	<b>-16.00</b>	<b>-2.560</b>	<b>-16.00</b>		<b>617.00</b>	<b>13.155</b>
			<b>16.00</b>		<b>664.715</b>		<b>-18.56</b>		<b>-16.00</b>		<b>630.155</b>

**JOB AND SALARY CLASSIFICATION  
ELECTED OFFICIALS  
2012 Rates**

**JOB CLASSIFICATION**

<b>MONTHLY SALARY</b>
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Mayor <sup>1</sup>	8,516
Council President <sup>1</sup>	1,208
Council Member <sup>1</sup>	1,146
Judge	11,219

<sup>1</sup>Salaries to be established by ordinance, authorized by Ordinance #3687 (April 20, 2004).



**JOB AND SALARY CLASSIFICATION**

**DEPARTMENT DIRECTORS**

**2012 Rates**

<b>RANGE</b>	<b>JOB CLASSIFICATION</b>	<b>MONTHLY SALARY</b>		
		<b>LOW</b>	<b>MID</b>	<b>HIGH</b>
Level 1	Chief Administrative Officer	9,718	11,661	13,604
Level 2	Director of Parks, Rec & Community Svcs Director of Public Works Economic & Community Development Director Police Chief	8,988	10,788	12,587
Level 3	Asst Chief Administrative Officer City Attorney Planning Director Employee Services Director Finance Director Information Technology Director	8,561	10,274	11,986

**CITY ATTORNEY'S OFFICE**

**2012 Rates**

*Non Union Positions Paid On Merit System*

	<b>MONTHLY SALARY</b>		
	<b>LOW</b>	<b>MID</b>	<b>HIGH</b>
Deputy City Attorney	7,826	9,489	11,151
Chief Prosecuting Attorney	6,283	7,617	8,950
Assistant City Attorney	5,552	7,139	8,726

**OTHER POSITIONS**

**2012 Rates**

*Individual Non Union Positions*

	<b>MONTHLY SALARY</b>		
	<b>ACTUAL</b>		
Task Force Office Manager	4,063	4,508	4,953

**JOB AND SALARY CLASSIFICATION**  
**WASHINGTON STATE COUNCIL OF COUNTY AND CITY EMPLOYEES**  
**AFSCME - LOCAL 2617**  
**2012 Rates**

JOB CLASSIFICATION	RANGE	STEP AND MONTHLY SALARY				
		A	B	C	D	E
Custodian	13	2,880	3,026	3,173	3,333	3,503
Custodian (Grandfathered)	15	3,026	3,173	3,333	3,503	3,684
Office Technician 2	16	3,102	3,251	3,415	3,588	3,780
Parking Enforcement Assistant	17	3,173	3,333	3,503	3,684	3,870
Administrative Secretary 1	20	3,415	3,588	3,780	3,970	4,179
Code Enforcement Assistant	20	3,415	3,588	3,780	3,970	4,179
Office Technician 3	20	3,415	3,588	3,780	3,970	4,179
Printing Technician	20	3,415	3,588	3,780	3,970	4,179
Accounting Svcs Asst 3	22	3,588	3,780	3,970	4,179	4,378
Customer Svcs Representative	22	3,588	3,780	3,970	4,179	4,378
Legal Secretary 1	22	3,588	3,780	3,970	4,179	4,378
Police Records Specialist	22	3,588	3,780	3,970	4,179	4,378
Print Shop Lead	22	3,588	3,780	3,970	4,179	4,378
Administrative Assistant 1	23	3,684	3,870	4,065	4,265	4,481
Administrative Secretary 2	23	3,684	3,870	4,065	4,265	4,481
Evidence Custodian	23	3,684	3,870	4,065	4,265	4,481
Accounting Technician	25	3,870	4,065	4,265	4,481	4,711
Dept System Support Specialist	25	3,870	4,065	4,265	4,481	4,711
Deputy City Clerk	25	3,870	4,065	4,265	4,481	4,711
Supplies/Inventory Specialist	25	3,870	4,065	4,265	4,481	4,711
Police Corrections Officer	26	3,970	4,179	4,378	4,602	4,834
Administrative Assistant 2	27	4,065	4,265	4,481	4,711	4,954
Contract Specialist	27	4,065	4,265	4,481	4,711	4,954
Custodial Lead (Grandfathered)	27	4,065	4,265	4,481	4,711	4,954
Development Permit Technician	27	4,065	4,265	4,481	4,711	4,954
Ergonomics & Facilities Svcs Spclst	27	4,065	4,265	4,481	4,711	4,954
Multi Media Specialist 2	27	4,065	4,265	4,481	4,711	4,954
Property Management Technician	27	4,065	4,265	4,481	4,711	4,954
Evidence Technican	28	4,179	4,378	4,602	4,834	5,069
Prosecution Paralegal	28	4,179	4,378	4,602	4,834	5,069
Development Permit Tech Lead	29	4,265	4,481	4,711	4,954	5,198
Police Specialist Supervisor	29	4,265	4,481	4,711	4,954	5,198
Public Education Specialst	29	4,265	4,481	4,711	4,954	5,198
Accounting/Administrative Coor	30	4,378	4,602	4,834	5,069	5,326
Facilities Services Supervisor	30	4,378	4,602	4,834	5,069	5,326
Financial Analyst	30	4,378	4,602	4,834	5,069	5,326
Crime Analyst	31	4,481	4,711	4,954	5,198	5,464
Admin Services Supervisor	32	4,602	4,834	5,069	5,326	5,594
Evidence Technican Supervisor	32	4,602	4,834	5,069	5,326	5,594
Financial Services Supervisor	32	4,602	4,834	5,069	5,326	5,594
Police Corrections Sergeant	32	4,602	4,834	5,069	5,326	5,594
Records Administrator	32	4,602	4,834	5,069	5,326	5,594

**JOB AND SALARY CLASSIFICATION**  
**WASHINGTON STATE COUNCIL OF COUNTY AND CITY EMPLOYEES**  
**AFSCME - LOCAL 2617**  
**2012 Rates**

JOB CLASSIFICATION	RANGE	STEP AND MONTHLY SALARY				
		A	B	C	D	E
Accreditation Coordinator	34	4,834	5,069	5,326	5,594	5,879
Creative Art Direction Coordinator	34	4,834	5,069	5,326	5,594	5,879
Code Enforcement Officer	34	4,834	5,069	5,326	5,594	5,879
Combination Building Inspector	34	4,834	5,069	5,326	5,594	5,879
Research & Development Analyst	34	4,834	5,069	5,326	5,594	5,879
Senior Financial Analyst	34	4,834	5,069	5,326	5,594	5,879
Video Program Coordinator	34	4,834	5,069	5,326	5,594	5,879
Payroll Business Analyst	36	5,069	5,326	5,594	5,879	6,191
Plans Examiner	37	5,198	5,464	5,737	6,022	6,340
Senior Accountant	38	5,326	5,594	5,879	6,191	6,500
Assistant Building Official	39	5,464	5,737	6,022	6,340	6,654

Number of Employees as of January 31, 2012: 125.31

(Includes vacant positions)

Contract Status: Expires 12/31/2013

**Longevity Schedule**

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5 years	1% of Base Salary
10 years	2% of Base Salary
15 years	3% of Base Salary
20 years	4% of Base Salary

**JOB AND SALARY CLASSIFICATION  
NON REPRESENTED  
2012 Rates**

JOB CLASSIFICATION	RANGE	STEP AND MONTHLY SALARY				
		A	B	C	D	E
Golf Shop Assistant	12	2,810	2,949	3,102	3,250	3,413
Van Driver	15	3,026	3,172	3,333	3,500	3,681
Office Tech 2	16	3,102	3,250	3,413	3,588	3,779
Emergency Mgmt Specialist	20	3,414	3,588	3,779	3,968	4,178
Office Tech 3	20	3,414	3,588	3,779	3,968	4,178
Meter Reader 2	21	3,501	3,681	3,868	4,062	4,264
Assistant Golf Professional	22	3,588	3,779	3,968	4,178	4,375
Judicial Specialist	22	3,588	3,779	3,968	4,178	4,375
Probation Clerk	22	3,588	3,779	3,968	4,178	4,375
Acctg Services Asst 3	23	3,681	3,868	4,062	4,264	4,479
Administrative Assistant 1	23	3,681	3,868	4,062	4,264	4,479
Parks Program Assistant	23	3,681	3,868	4,062	4,264	4,479
Dept System Support Specialist	25	3,868	4,062	4,264	4,479	4,708
Civil Legal Assistant	26	3,968	4,178	4,375	4,599	4,832
Accounting Technician	27	4,062	4,264	4,479	4,708	4,953
Administrative Assistant 2	27	4,062	4,264	4,479	4,708	4,953
Court Security Officer	27	4,062	4,264	4,479	4,708	4,953
Desktop Support Specialist 1	27	4,062	4,264	4,479	4,708	4,953
Lead Court Clerk	27	4,062	4,264	4,479	4,708	4,953
Lead Judicial Specialist	27	4,062	4,264	4,479	4,708	4,953
Parks Program Specialist	27	4,062	4,264	4,479	4,708	4,953
Parks/Fac Planning & Dev Technician	27	4,062	4,264	4,479	4,708	4,953
Crime Victim Coordinator & Advocate	28	4,178	4,375	4,599	4,832	5,067
Golf Professional	28	4,178	4,375	4,599	4,832	5,067
Cross Connection Control Assistant	29	4,264	4,479	4,708	4,953	5,196
Engineering Technician 2	29	4,264	4,479	4,708	4,953	5,196
Project Coordinator	31	4,479	4,708	4,953	5,196	5,462
Administrative Assistant 3	32	4,599	4,832	5,067	5,324	5,593
Construction Inspector	32	4,599	4,832	5,067	5,324	5,593
Cross Connect Control Inspect	32	4,599	4,832	5,067	5,324	5,593
Probation Officer	32	4,599	4,832	5,067	5,324	5,593
Signal Technician	32	4,599	4,832	5,067	5,324	5,593
Storm/Drain Facilities Isp	32	4,599	4,832	5,067	5,324	5,593
Technical Support Specialist 2	32	4,599	4,832	5,067	5,324	5,593
Financial Services Supervisor	34	4,832	5,067	5,324	5,593	5,878
Head Golf Professional	34	4,832	5,067	5,324	5,593	5,878
Kent Commons Facility Supervisor	34	4,832	5,067	5,324	5,593	5,878
Parks Program Coordinator	34	4,832	5,067	5,324	5,593	5,878
Parks Supervisor - Safe Haven	34	4,832	5,067	5,324	5,593	5,878
Pavement Management Analyst	34	4,832	5,067	5,324	5,593	5,878
Project Accountant	34	4,832	5,067	5,324	5,593	5,878
Survey Party Chief	34	4,832	5,067	5,324	5,593	5,878
Domestic Violence & Crime Victims Coord.	35	4,953	5,196	5,462	5,735	6,019
Engineer 1	35	4,953	5,196	5,462	5,735	6,019
Engineering Technician 3	35	4,953	5,196	5,462	5,735	6,019
Human Resources Analyst	35	4,953	5,196	5,462	5,735	6,019
Human Services Coordinator	35	4,953	5,196	5,462	5,735	6,019
Legal Analyst	35	4,953	5,196	5,462	5,735	6,019

**JOB AND SALARY CLASSIFICATION  
NON REPRESENTED  
2012 Rates**

JOB CLASSIFICATION	RANGE	STEP AND MONTHLY SALARY				
		A	B	C	D	E
Planner	35	4,953	5,196	5,462	5,735	6,019
Senior Construction Inspector	35	4,953	5,196	5,462	5,735	6,019
Senior Project Surveyor	35	4,953	5,196	5,462	5,735	6,019
CEU Programs Supv	36	5,067	5,324	5,593	5,878	6,188
Comm Trip Reduction Coord	36	5,067	5,324	5,593	5,878	6,188
Conservation Coordinator	36	5,067	5,324	5,593	5,878	6,188
Executive Assistant	36	5,067	5,324	5,593	5,878	6,188
Neighborhoods Program Coordinator	36	5,067	5,324	5,593	5,878	6,188
Senior Signal Technician	36	5,067	5,324	5,593	5,878	6,188
ERP Business Analyst	37	5,196	5,462	5,735	6,019	6,338
Network Specialist	37	5,196	5,462	5,735	6,019	6,338
Parks/Fac Planning & Dev Coord	37	5,196	5,462	5,735	6,019	6,338
Project Analyst - Lid/Right-Of-Way	37	5,196	5,462	5,735	6,019	6,338
Technical Analyst	37	5,196	5,462	5,735	6,019	6,338
Sr Human Services Coordinator	38	5,324	5,593	5,878	6,188	6,500
Assistant Land Survey Spvsr	39	5,462	5,735	6,019	6,338	6,653
Engineer 2	39	5,462	5,735	6,019	6,338	6,653
GIS Coordinator	39	5,462	5,735	6,019	6,338	6,653
Sr. Hr Risk Management Analyst	39	5,462	5,735	6,019	6,338	6,653
Sr. Human Resources Analyst	39	5,462	5,735	6,019	6,338	6,653
Conservation Analyst	40	5,593	5,878	6,188	6,500	6,824
Conservation Coordinator	40	5,593	5,878	6,188	6,500	6,824
Construction Coordinator	40	5,593	5,878	6,188	6,500	6,824
Construction Supervisor	40	5,593	5,878	6,188	6,500	6,824
Parks Facility/Program Manager	40	5,593	5,878	6,188	6,500	6,824
Sr Planner	40	5,593	5,878	6,188	6,500	6,824
Court Supervisor	41	5,735	6,019	6,338	6,653	6,989
Probation Supervisor	41	5,735	6,019	6,338	6,653	6,989
Accounting Manager - PW	42	5,878	6,188	6,500	6,824	7,168
Network Engineer	42	5,878	6,188	6,500	6,824	7,168
Sr Parks Program Facility Manager	42	5,878	6,188	6,500	6,824	7,168
Engineer 3	43	6,019	6,338	6,653	6,989	7,338
Operations Systems Analyst	43	6,019	6,338	6,653	6,989	7,338
Police Support Services Mgr	43	6,019	6,338	6,653	6,989	7,338
Sr Transportation Planner	43	6,019	6,338	6,653	6,989	7,338
Sr Permit & Work Order Systems Analyst	43	6,019	6,338	6,653	6,989	7,338
Traffic Signal Systems Supervisor	43	6,019	6,338	6,653	6,989	7,338
City Clerk	44	6,188	6,500	6,824	7,168	7,532
Environ. Conservation Supvr	44	6,188	6,500	6,824	7,168	7,532
Land Survey Supervisor	44	6,188	6,500	6,824	7,168	7,532
Principal Planner	45	6,338	6,653	6,989	7,338	7,719
Senior Systems Analyst	45	6,338	6,653	6,989	7,338	7,719
Fleet Manager	46	6,500	6,824	7,168	7,532	7,909
Human Services Manager	46	6,500	6,824	7,168	7,532	7,909
Maint Superintendent-Golf	46	6,500	6,824	7,168	7,532	7,909
Maint Superintendent-Streets	46	6,500	6,824	7,168	7,532	7,909
Maint Superintendent-Utilities	46	6,500	6,824	7,168	7,532	7,909
Maint Superintendent-Water	46	6,500	6,824	7,168	7,532	7,909

**JOB AND SALARY CLASSIFICATION  
NON REPRESENTED  
2012 Rates**

JOB CLASSIFICATION	RANGE	STEP AND MONTHLY SALARY				
		A	B	C	D	E
Multi Media Manager	46	6,500	6,824	7,168	7,532	7,909
Police Corrections Lieutenant	46	6,500	6,824	7,168	7,532	7,909
Accounting Manager	47	6,653	6,989	7,338	7,719	8,103
Audit Manager	47	6,653	6,989	7,338	7,719	8,103
Court Administrator	47	6,653	6,989	7,338	7,719	8,103
Customer Services Manager	47	6,653	6,989	7,338	7,719	8,103
Engineering Manager	47	6,653	6,989	7,338	7,719	8,103
Facilities Superintendent	47	6,653	6,989	7,338	7,719	8,103
Human Resources Manager	47	6,653	6,989	7,338	7,719	8,103
Permit Center Manager	47	6,653	6,989	7,338	7,719	8,103
Risk Manager	47	6,653	6,989	7,338	7,719	8,103
Engineer 4	48	6,824	7,168	7,532	7,909	8,305
Bldg & Dvlp Services Manger	49	6,989	7,338	7,719	8,103	8,510
Community & Public Affairs Mgr	49	6,989	7,338	7,719	8,103	8,510
Economic Development Manager	49	6,989	7,338	7,719	8,103	8,510
Assistant Finance Director	50	7,168	7,532	7,909	8,305	8,725
Recreation Superintendent	50	7,168	7,532	7,909	8,305	8,725
Superintendent Of Parks And Open Space	50	7,168	7,532	7,909	8,305	8,725
Development Engineering Manager	52	7,532	7,909	8,305	8,725	9,169
Engineering Manager	52	7,532	7,909	8,305	8,725	9,169
IS System Division Manager	52	7,532	7,909	8,305	8,725	9,169
IS Technical Services Manager	52	7,532	7,909	8,305	8,725	9,169
Planning Manager	52	7,532	7,909	8,305	8,725	9,169
PW Operations Manager	55	8,103	8,510	8,949	9,396	9,868
Deputy Public Works Director	58	8,725	9,169	9,623	9,945	10,616

Number of Employees as of January 31, 2012: 225.79  
(Includes vacant positions)  
Includes all non represented permanent positions

**Longevity Schedule**

5 years	1% of Base Salary
10 years	2% of Base Salary
15 years	3% of Base Salary
20 years	4% of Base Salary

**2012 Management Benefits**

<b>A+</b>	2,590
<b>A</b>	1,945
<b>B</b>	1,620
<b>C</b>	1,298

**JOB AND SALARY CLASSIFICATION  
POLICE OFFICERS AND SERGEANTS  
2012 Rates**

JOB CLASSIFICATION	RANGE	STEP AND MONTHLY SALARY					
		A	B	C	D	E	F
Police Patrol Officer	PT	4,680	4,841	5,083	5,376	5,716	6,094
Police Sergeant	SG	7,215	7,215	7,215	7,215	7,215	7,215

Rates do not include 1% accreditation pay  
 Number of Employees as of January 31, 2012: 136  
 (Includes vacant positions)  
 Contract Status: Expires 12/31/12

**Longevity Schedule**

5 years	2%
10 years	3%
15 years	4%
20 years	6%
25 years	7%
30 years	8%

**Educational Incentive**

AA (or Junior Status)	1%
BA or BS, MA, PhD	3%

**JOB AND SALARY CLASSIFICATION  
POLICE ASSISTANT CHIEFS AND COMMANDERS  
2012 Rates**

JOB CLASSIFICATION	RANGE	STEP AND MONTHLY SALARY					
		A	B	C	D	E	F
Police Assistant Chief	AC	9,677	9,677	9,677	9,677	9,677	9,677
Police Commander	CM	8,783	8,783	8,783	8,783	8,783	8,783

Rates do not include 1% accreditation pay  
 Number of Employees as of January 31, 2012: 9  
 (Includes vacant positions)  
 Contract Status: Expires 12/31/12

**Longevity Schedule**

5 years	2%
10 years	3%
15 years	4%
20 years	6%
25 years	7%
30 years	8%

**Educational Incentive**

AA (or Junior Status)	1%
BA or BS, MA, PhD	3%

**JOB AND SALARY CLASSIFICATION**  
**TEAMSTERS**  
**2012 Rates**

JOB CLASSIFICATION	RANGE	STEP AND MONTHLY SALARY				
		A	B	C	D	E
Maintenance Worker 2	21	3,508	3,692	3,875	4,069	4,266
Meter Reader 2	21	3,508	3,692	3,875	4,069	4,266
Parts Specialist	21	3,508	3,692	3,875	4,069	4,266
Maintenance Worker 3	25	3,875	4,069	4,266	4,489	4,715
Parts Specialist 2	25	3,875	4,069	4,266	4,489	4,715
Meter Reader 3	25	3,875	4,069	4,266	4,489	4,715
Mechanic 2	28	4,183	4,386	4,604	4,839	5,076
Meter Reader 4	28	4,183	4,386	4,604	4,839	5,076
Hvac Technician	29	4,266	4,489	4,715	4,961	5,210
Maintenance Worker 4	29	4,266	4,489	4,715	4,961	5,210
Treatment Plant Operator	29	4,266	4,489	4,715	4,961	5,210
Communications Tech 2	30	4,386	4,604	4,839	5,076	5,328
Control Center Technician	31	4,489	4,715	4,961	5,210	5,468
Maintenance Technician	31	4,489	4,715	4,961	5,210	5,468
Senior Mechanic	32	4,604	4,839	5,076	5,328	5,595
Building Maintenance Supervisor	34	4,839	5,076	5,328	5,595	5,892
Building Systems Supervisor	34	4,839	5,076	5,328	5,595	5,892
Field Supervisor	34	4,839	5,076	5,328	5,595	5,892
Fleet Supervisor	34	4,839	5,076	5,328	5,595	5,892

Number of Employees as of January 31, 2012: 134.055  
(Includes vacant positions)

Contract Status: Expires 12/31/13

**Longevity Schedule**

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5 years	1% of Base Salary
10 years	2% of Base Salary
15 years	3% of Base Salary
20 years	4% of Base Salary

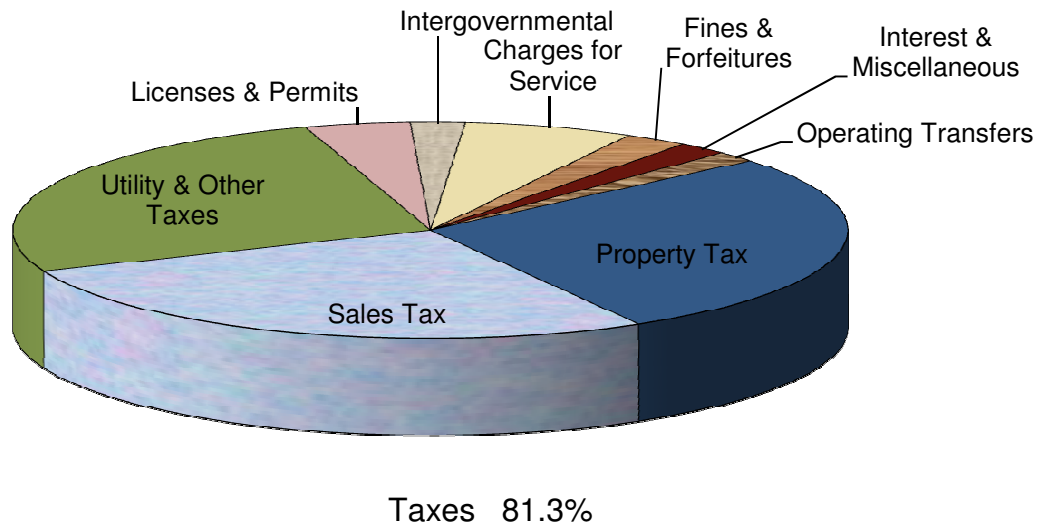




**General Fund  
(without Annexation)  
Fund Summary by Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>BEGINNING FUND BALANCE</b>	2,060,234	2,182,698	2,182,698	2,199,554
<b>Revenues</b>				
Taxes:				
Property	27,417,322	16,141,149	16,476,183	16,957,316
Sales Tax	16,090,572	16,800,000	14,411,926	16,502,781
Utility	13,619,618	14,705,126	11,736,516	15,285,235
Other	747,006	950,000	613,297	786,518
Licenses and Permits	2,091,190	2,279,461	2,072,822	2,479,461
Intergovernmental Revenue	5,929,740	1,515,746	1,288,331	1,280,706
Charges for Services	3,024,097	3,394,545	3,172,682	3,996,731
Fines and Forfeitures	1,587,208	1,771,460	1,421,923	1,498,960
Miscellaneous Revenue	1,201,867	2,090,140	1,142,301	1,186,905
Transfers In	1,634,436	1,102,377	791,345	975,000
<b>Total Revenues</b>	<b>73,343,055</b>	<b>60,750,004</b>	<b>53,127,325</b>	<b>60,949,613</b>
<b>Expenditures</b>				
Salaries & Benefits	50,291,125	41,791,628	37,707,458	42,152,939
Supplies	1,908,325	2,120,040	1,542,389	2,174,335
Services & Charges	29,990,327	21,343,804	18,246,609	22,833,377
Capital Outlay		42,800	20,416	55,000
Cost Allocation	(9,586,800)	(10,492,003)	(9,296,389)	(10,714,861)
Transfers Out	617,614	6,542,146	891,756	4,375,978
<b>Total Expenditures</b>	<b>73,220,591</b>	<b>61,348,415</b>	<b>49,112,239</b>	<b>60,876,768</b>
Change in Fund Balance	122,464	(598,411)	4,015,086	72,845
<b>ENDING FUND BALANCE</b>	<b>2,182,698</b>	<b>1,584,287</b>	<b>6,197,784</b>	<b>2,272,399</b>

## General Fund Revenues Excludes Annexation

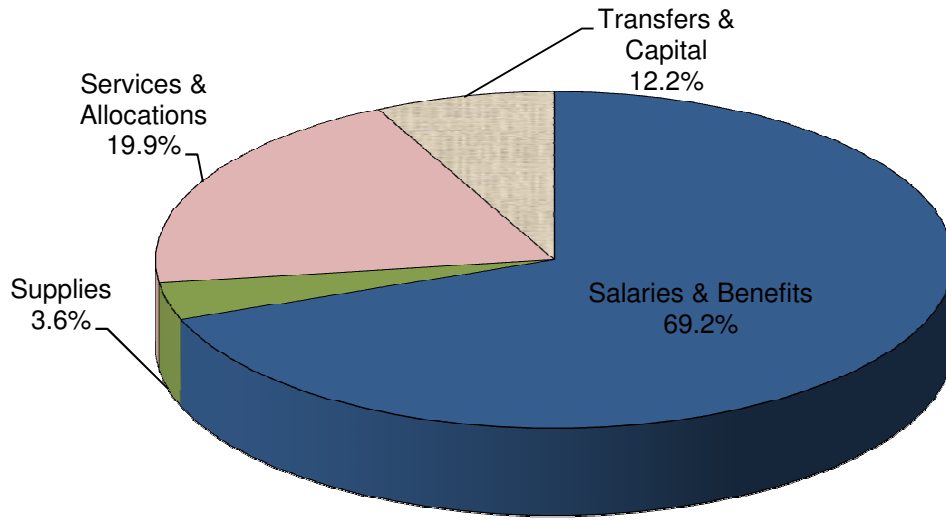


	2011 Adj Budget	2012 Budget	Change \$	Change %
<b>Property Tax</b>	16,141,149	16,957,316	816,167	5.1%
<b>Sales Tax</b>	16,800,000	16,502,781	(297,219)	-1.8%
<b>Utility &amp; Other Taxes</b>	15,655,126	16,071,753	416,627	2.7%
<b>Licenses &amp; Permits</b>	2,279,461	2,479,461	200,000	8.8%
<b>Intergovernmental Charges for Service</b>	1,515,746	1,280,706	(235,040)	-15.5%
<b>Fines &amp; Forfeitures</b>	3,394,545	3,996,731	602,186	17.7%
<b>Interest &amp; Miscellaneous</b>	1,771,460	1,498,960	(272,500)	-15.4%
<b>Operating Transfers</b>	2,090,140	1,186,905	(903,235)	-43.2%
<b>Operating Transfers</b>	1,102,377	975,000	(127,377)	-11.6%
<b>General Fund Revenues</b>	<b>60,750,004</b>	<b>60,949,613</b>	<b>199,609</b>	<b>0.3%</b>

General Fund Revenues have increased overall by .3% from the 2011 adjusted budget. The increase results from additional revenues for business licenses, permitting fees, and plan reviews, offset by a significant decline in utility taxes and reduced interest income to match actual interest received.

Taxes now make up 81.3% of the General Fund revenue, including property tax, sales and use taxes, utility, gambling, admissions and leasehold taxes. Due to the continued stagnant economy, no growth is anticipated for the remaining revenues.

## General Fund Expenditures By Object excludes Annexation

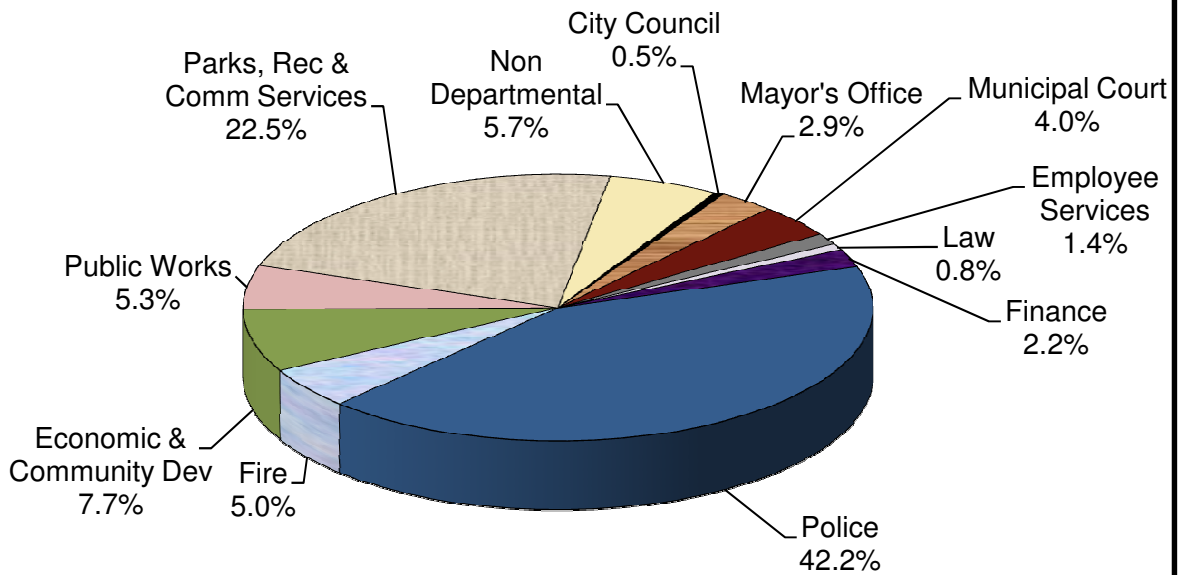


	2011 Adj Budget	2012 Budget	Change \$	Change %
<b>Salaries &amp; Benefits</b>	41,791,628	42,152,939	361,311	0.9%
<b>Supplies</b>	2,120,040	2,174,335	54,295	2.6%
<b>Services &amp; Allocations</b>	10,851,801	12,118,516	1,266,715	11.7%
<b>Transfers &amp; Capital</b>	6,584,946	4,430,978	(2,153,968)	-32.7%
<b>General Fund Expenditures</b>	<b>61,348,415</b>	<b>60,876,768</b>	<b>(471,647)</b>	<b>-0.8%</b>

Salaries and benefits have increased by .9%, largely due to moving 11.35 FTE from other funds into the General Fund, rate increases for retirement, health care insurance and workers compensation. These increases are substantially offset by staff reductions of 17.25 FTE.

Services and allocations are added together in this presentation to show the services net of those that are provided to other departments in other funds. This category has increased 11.7% as a result of state mandates, contracted county services and rate increases, such as basic utilities for city owned facilities.

## General Fund Expenditures By Department - excludes Annexation

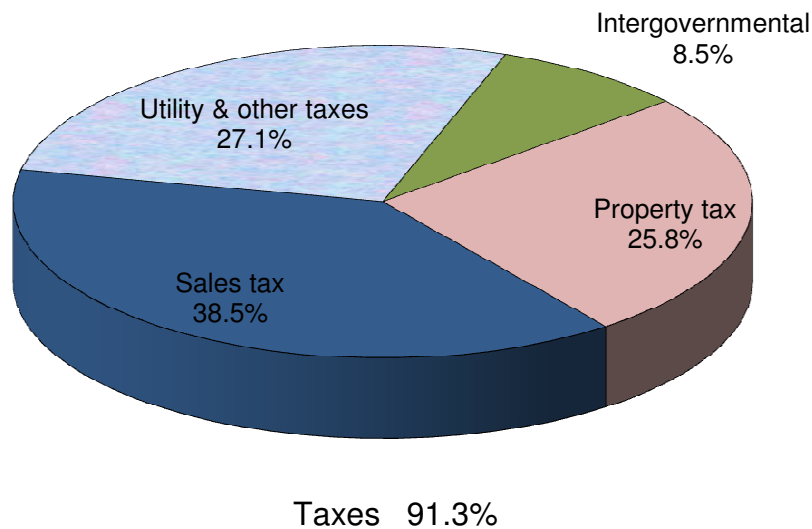


	2011 Adj Budget	2012 Budget	Change \$
<b>City Council</b>	280,052	275,327	(4,725)
<b>Mayor's Office</b>	1,659,381	1,735,479	76,098
<b>Municipal Court</b>	2,233,084	2,445,641	212,557
<b>Employee Services</b>	737,359	854,900	117,541
<b>Law</b>	570,713	466,877	(103,836)
<b>Finance</b>	1,396,508	1,322,403	(74,105)
<b>Police</b>	25,113,594	25,682,942	569,348
<b>Fire</b>	3,494,000	3,033,707	(460,293)
<b>Economic &amp; Community Dev</b>	4,907,067	4,669,741	(237,326)
<b>Public Works</b>	1,594,332	3,232,449	1,638,117
<b>Parks, Rec &amp; Comm Services</b>	13,034,010	13,694,133	660,123
<b>Non Departmental</b>	6,328,315	3,463,169	(2,865,146)
<b>General Fund Expenditures</b>	<b>61,348,415</b>	<b>60,876,768</b>	<b>(471,647)</b>

## Annexation Fund Summary by Object

	2010 Actual	2011 Adj Budget	2011 YTD thru Nov	2012 Budget
<b>BEGINNING FUND BALANCE</b>		(1,356,589)	(1,356,589)	(988,677)
<b>Revenues</b>				
Taxes:				
Property	1,790,251	3,245,724	2,772,562	2,824,923
Sales Tax	2,077,897	6,048,189	3,804,582	4,212,630
Utility	705,105	2,405,320	2,365,278	2,582,602
Other	238,251	420,000	220,284	385,400
Licenses and Permits			11,431	
Intergovernmental Revenue	292,348	573,384	854,882	929,407
Charges for Services	4,126		5,940	
<b>Total Revenues</b>	5,107,978	12,692,617	10,034,960	10,934,962
<b>Expenditures</b>				
Salaries & Benefits	3,696,201	6,808,092	5,309,752	5,248,495
Supplies	341,314	890,682	422,885	903,215
Services & Charges	2,340,064	4,473,401	3,364,316	4,693,770
Capital Outlay	148,230	93,500	112,156	
Cost Allocations	(61,242)		(87,498)	
Transfers Out				
<b>Total Expenditures</b>	6,464,567	12,265,675	9,121,612	10,845,480
Change in Fund Balance	(1,356,589)	426,942	913,347	89,482
<b>ENDING FUND BALANCE</b>	(1,356,589)	(929,647)	(443,241)	(899,195)

## Annexation Revenues

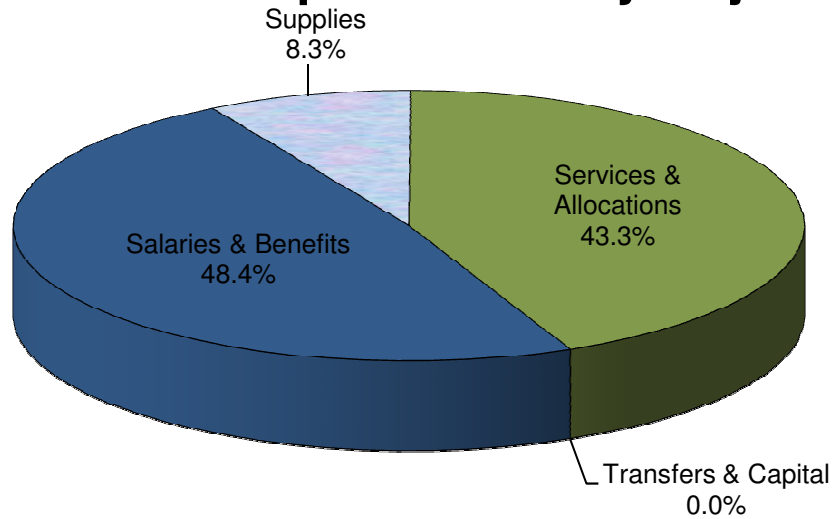


	2011 Adj Budget	2012 Budget	Change \$	Change %
<b>Property tax</b>	3,245,724	2,824,923	(420,801)	-13.0%
<b>Sales tax</b>	6,048,189	4,212,630	(1,835,559)	-30.3%
<b>Utility &amp; other taxes</b>	2,825,320	2,968,002	142,682	5.1%
<b>Intergovernmental</b>	573,384	929,407	356,023	62.1%
<b>General Fund Revenues</b>	<b>12,692,617</b>	<b>10,934,962</b>	<b>(1,757,655)</b>	<b>-13.8%</b>

Original revenues estimated were developed based on information provided by King County, which has proven to be substantially overstated.

Overall revenues have been reduced by almost \$1.8 million to adjust to what is expected to be received based on actual history over the past year.

## Annexation Expenditures By Object

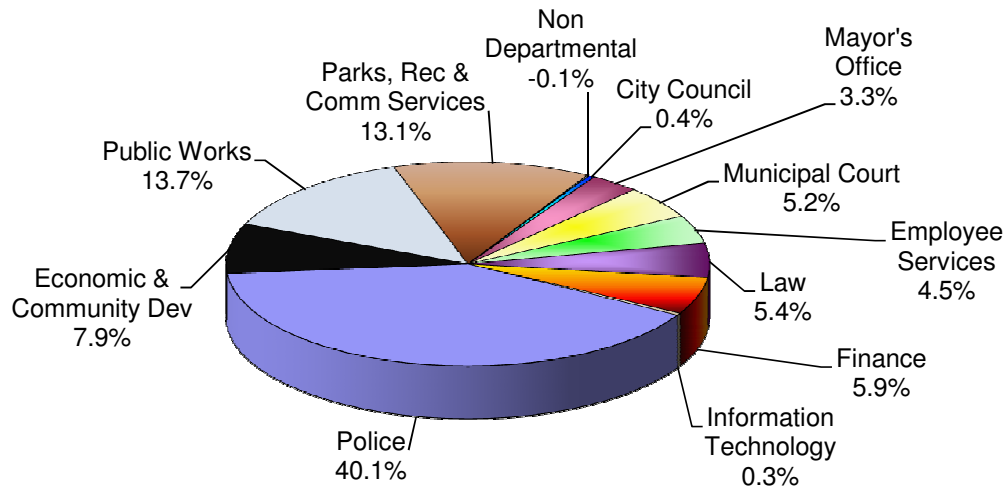


	2011 Adj Budget	2012 Budget	Change \$	Change %
<b>Salaries &amp; Benefits</b>	6,808,092	5,248,495	(1,559,597)	-22.9%
<b>Supplies</b>	890,682	903,215	12,533	1.4%
<b>Services &amp; Allocations</b>	4,473,401	4,693,770	220,369	4.9%
<b>Transfers &amp; Capital</b>	93,500	0	(93,500)	-100.0%
<b>General Fund Expenditures</b>	<b>12,265,675</b>	<b>10,845,480</b>	<b>(1,420,195)</b>	<b>-11.6%</b>

Salaries and benefits decreased by 22.9% due to moving 8 FTE street maintenance positions back to the General Fund and eliminating 8 positions. This offsets the reduction in annexation revenues, as well as provides appropriate level of service in all areas of the City.



## Annexation Expenditures By Department



	2011 Adj Budget	2012 Budget	Change \$
City Council	190,322	43,285	(147,037)
Mayor's Office	363,257	359,589	(3,668)
Municipal Court	564,837	564,810	(27)
Employee Services	578,577	486,763	(91,814)
Law	625,744	591,296	(34,448)
Finance	646,523	639,773	(6,750)
Information Technology	252,575	37,666	(214,909)
Police	4,280,569	4,361,755	81,186
Economic & Community Dev	873,856	859,853	(14,003)
Public Works	2,345,387	1,484,514	(860,873)
Parks, Rec & Comm Services	1,544,028	1,429,461	(114,567)
Non Departmental		(13,285)	(13,285)
<b>General Fund Expenditures</b>	<b>12,265,675</b>	<b>10,845,480</b>	<b>(1,420,195)</b>

## **Special Revenue Funds**

The Special Revenue Funds are used to account for proceeds of specific taxes or other earmarked revenues. This revenue is segregated into individual Special Revenue Funds to insure expenditures for a specific purpose.

### **Street Fund**

- Used to maintain and improve the City's network of streets, sidewalks, and trails.
- Funding comes from the State shared portion of the gasoline tax and one-sixth of the utility taxes (1% of the 6%).
- Currently funds debt service on street bonds, operations of the Street Maintenance Division, and capital projects for streets.

### **Lodging Tax Fund**

- Used to account for the 1% tax on room rentals within the City.
- Use of this tax is for the acquisition or operation of tourism related facilities.
- Currently funds a contract with the Chamber of Commerce, an advertising contract with Seattle Southside, and the sponsorship of special events which bring in hotel guests.

### **Youth / Teen Programs Fund**

- Created to provide recreational activities for youth and teens in the City.
- Funding comes from an allocation of 5% of the utility taxes (.3% of the 6%).
- Currently funds after school programs, mobile technology, playground programs, the Phoenix Academy, and teen internships.

### **Capital Improvements Funds**

- Major source of capital funds in the City.
- Beginning in 2012 funding comes from a 30% share of the sales tax and both .25% pieces of the Real Estate Excise Tax.
- Currently funds pay for debt service on bonds issued for capital projects and capital projects for all governmental purposes including parks.

### **Criminal Justice Fund**

- Used to account for the receipt of restricted funds and to budget their expenditure.
- Funding comes from a voter approved .1% sales tax restricted to criminal justice purposes, State Shared revenues, and local grants received for these purposes.
- City Council has further restricted the use of the sales tax dedicating 11% to domestic violence.
- Currently funds are used to pay a portion of police costs, the Law Department, and domestic violence programs.

### **Housing and Community Development Fund**

- Used to provide a portion of the social services within the City.
- Funding comes from the Community Development Block Grant.
- Currently expenditures fund other agencies and the home repair program.

### **Other Operating Projects Fund**

- Used to track funds set aside for specific multi-year operating projects.
- Funding comes generally from the General fund of the City.
- Examples of these projects are Streamlined Sales Tax, Critical Areas Ordinance defense, and the funds for Flood Fight.

### **Kent Events Center Operating Fund**

- Used to track the operations of the Events Center.
- Funding comes from the net operating revenues of the Events Center and the portion of admissions tax generated by the Events Center.
- Expenditures from this fund are a transfer of the net revenues to the Public Facilities District (PFD) to fund debt service on the Events Center Bonds.

## **Human Services Fund**

- Used to provide additional funds to agencies providing a variety of social services to the community.
- Funding has traditionally come from an allocation of 1% of the prior year's budgeted revenues of the General Fund. However, with the reduction in revenues due to the formation of the RFA, the result is a significant decrease in funding. For 2012, the 1% allocation has been augmented by \$95,600, resulting in Human Services funding of 1.13% of 2011 budgeted revenues.
- Expenditures from this fund provide for contributions to 29 agencies in 2011.

## **Arts Fund**

- Used to provide cultural arts programs for the City.
- Funding comes from the General Fund allocation of \$2 per capita.
- Currently funds one employee and the remaining balance is transferred to a program in the Operating Projects Fund.

**Street Fund  
Fund Summary by Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Beginning Fund Balance</b>	(1,641,299)	(1,264,680)	(1,264,680)	142,184
<b>Revenues</b>				
Fuel Tax - Unrestricted	1,972,545	2,164,231	1,736,836	1,934,060
Transportation Impact Fees	138,260	215,358	81,000	
Water	152,511	162,381	145,854	165,694
Sewer	205,410	213,283	203,375	228,153
Drainage	147,839	153,139	145,598	167,553
Electric	976,547	1,069,317	1,005,955	1,081,102
Gas	278,967	342,714	343,076	377,313
Garbage	208,511	216,248	184,183	204,536
Telephone	646,532	601,342	624,244	676,428
Transfer In - Closed Projects	41,096			
<b>Total Revenues</b>	4,768,218	5,138,013	4,470,121	4,834,839
<b>Total Resources</b>	3,126,919	3,873,333	3,205,441	4,977,023
<b>Expenditures and Transfers</b>				
<b>Debt Service</b>				
PW Trust Fund Loan	799,460	915,639	800,835	797,201
LTGO Bonds 2000	203,281	202,899	32,482	203,679
LTGO Bonds 2002	645,445	647,205	113,553	650,056
GO Refund (96) 2004	129,603	151,806	25,546	136,393
GO Refund 2005 (93,95,00,96TF)	37,855	38,016	16,199	37,789
LTGO Bonds 2008	358,824	449,880	179,412	487,066
LTGO Bonds 2009	168,574	207,797	28,318	207,213
<b>Total Debt Service</b>	2,343,042	2,613,242	1,196,344	2,519,397
<b>Effective Transportation System</b>				
<b>Operating Costs</b>				
Street Utility Operations	2,324,366	1,717,080	1,728,642	1,757,741
Street Tree Maintenance Program	229,953	238,712	222,729	243,942
Engineering Services Allocation	249,384	259,359	237,746	264,546
<b>Total Operating Expenditures</b>	2,803,702	2,215,151	2,189,117	2,266,229
<u>Arterials</u>				
Miscellaneous Arterials	(4,179)	209,341	209,074	
<u>Alternative Modes &amp; Paths</u>				
Meto Transit Services	35,000	35,000	35,000	155,000
<u>Intersection Improvements</u>				
LID 361 - 272nd Extension	(21,723)			
Kent Station	(814,243)			
<u>Traffic Lighting &amp; Safety</u>				
Neighborhood Traffic Control	50,000			
<u>Other Improvements</u>				
Transportation Master Plan		6,017	6,017	
<b>Total Effective Transportation Sys</b>	2,048,556	2,465,509	2,439,208	2,421,229
<b>Total Expenditures &amp; Transfers</b>	4,391,599	5,078,751	3,635,552	4,940,626
Change In Fund Balance	376,619	59,262	834,569	(105,787)
<b>Ending Fund Balance</b>	(1,264,680)	(1,205,418)	(430,111)	36,397

**Public Safety Retiree Health Fund  
Fund Summary by Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Beginning Fund Balance</b>	734,159	647,099	647,099	517,801
<b>Revenue</b>				
Contributions	611,585	772,577	676,018	879,367
Interest Income	1,806	12,500	984	2,500
<b>Total Revenue</b>	<b>613,391</b>	<b>785,077</b>	<b>677,002</b>	<b>881,867</b>
Operating Transfers In from GF	250,000	250,000	250,000	250,000
<b>Total Resources</b>	<b>1,597,550</b>	<b>1,682,176</b>	<b>1,574,101</b>	<b>1,649,668</b>
<b>Expenditures</b>				
Blue Cross Claims	689,453	624,122	751,218	714,122
Blue Cross Admin Fees	56,116	54,600	52,969	60,600
Delta Dental Claims	40,665	35,880	41,243	45,880
Delta Dental Admin Fees	4,096	4,680	4,415	4,680
Vision Service Plan Claims	4,991	5,512	5,628	5,512
Vision Service Plan Admin Fees	1,702	1,768	1,574	1,768
Stop Loss Reimbursements	0	-25,000	0	-25,000
Stop Loss Fees	37,112	50,425	31,572	50,425
IBNR Adjustment	4,800	4,992	0	8,000
Medical Reimbursements	96,132	197,327	114,897	197,327
Other Professional Services	15,385	15,863	3,934	15,863
<b>Total Expense</b>	<b>950,450</b>	<b>970,169</b>	<b>1,007,450</b>	<b>1,079,177</b>
Change in Fund Balance	(87,059)	64,908	(80,448)	52,690
<b>Ending Working Capital</b>	<b>647,100</b>	<b>712,007</b>	<b>566,651</b>	<b>570,491</b>
IBNR	47,600	47,600	67,100	75,100
Target Fund Bal @ 2 X IBNR	95,200	95,200	134,200	150,200
<b>Ending Working Capital Less IBNR</b>	<b>551,900</b>	<b>616,807</b>	<b>432,451</b>	<b>420,291</b>

**Lodging Tax Fund  
Fund Summary by Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Beginning Fund Balance</b>	240,949	48,624	48,624	66,302
<b>Revenues</b>				
Lodging Tax	162,706	160,000	168,684	181,160
Miscellaneous Income	590	1,100	30	300
<b>Total Revenues</b>	163,296	161,100	168,715	181,460
<b>Total Resources</b>	404,245	209,724	217,339	247,762
<b>Expenditures</b>				
Seattle Southside Visitor Services	120,000	120,000	110,000	120,000
Tourism Unallocated	5,000	20,000	5,000	20,000
Tourism Chamber	18,500	18,500	18,500	18,500
<b>Total Expenditures</b>	143,500	158,500	133,500	158,500
Transfers Out-ShoWare Marquee	212,121			
<b>Total Expenditures and Transfers</b>	355,621	158,500	133,500	158,500
<b>Change in Fund Balance</b>	(192,324)	2,600	35,215	22,960
<b>Ending Fund Balance</b>	48,624	51,224	83,839	89,262

**Youth / Teen Fund  
Fund Summary by Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Beginning Fund Balance</b>	25,954	(57,001)	(57,001)	22,436
<b>Revenues</b>				
Water Utility Tax	45,753	49,714	43,756	52,279
Sewer Utility Tax	61,623	63,985	61,012	68,437
Drainage Utility Tax	44,352	46,942	43,679	50,476
Electric Utility Tax	292,964	320,795	301,787	338,293
Gas Utility Tax	83,690	101,814	102,923	115,261
Garbage Utility Tax	62,553	63,948	55,255	61,481
Telephone Utility Tax	193,960	180,403	187,273	202,928
Interest Income	677	6,474	219	474
<b>Total Revenues</b>	<u>785,572</u>	<u>834,075</u>	<u>795,905</u>	<u>889,629</u>
<b>Total Resources</b>	811,526	777,074	738,904	912,065
<b>Expenditures</b>				
<b>Valued Government Services</b>				
Transfer Out - General Fund Teen Programs	826,527	802,377	590,000	775,000
Teen Golf Program	42,000	42,000		42,000
<b>Total Expenditures (Transfers)</b>	<u>868,527</u>	<u>844,377</u>	<u>590,000</u>	<u>817,000</u>
<b>Change In Fund Balance</b>	(82,955)	(10,302)	205,905	72,629
<b>Ending Fund Balance</b>	(57,001)	(67,303)	148,904	95,065



**Capital Improvement Fund  
Fund Summary by Object**

	<b>2010 Actuals</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Total Beginning Fund Balance</b>	(4,455,573)	(8,209,839)	(8,209,839)	(12,015,713)
<b>Revenues and Other Financial Sources</b>				
Sales Tax	3,625,315	3,866,667	3,482,406	4,855,698
Real Estate Excise Tax	837,013	1,025,272	903,288	925,272
Real Estate Excise Tax - 2nd Qtr Percent	837,013	1,025,272	903,288	925,272
Real Estate Excise Tax - State	131,846		134,552	
Miscellaneous Revenues	311	9,518	3,423	3,518
Long Term Lease			100,000	
Transfer In - General Fund		3,450,000		2,110,929
Transfer In - Facilities				260,000
Sale of Property		4,350,000		6,000,000
<b>Total Revenues / Other Financial Sources</b>	5,431,497	13,726,729	5,526,957	15,080,689
<b>Total Resources</b>	975,925	5,516,890	(2,682,882)	3,064,976
<b>Expenditures (Transfers)</b>				
<b>Debt Service</b>				
Non-Voted Debt Service	10,736		8,287	
LTGO Bonds 2000	540,963	539,945	86,440	542,021
Valley Communications	239,386	250,680	157,790	250,030
LTGO Bonds 2002	508,805	508,244	89,172	510,393
LTGO / Taxable Bonds 2003	666,385	666,260	56,130	667,275
GO Refund (96) 2004	1,375,747	1,611,435	271,168	1,447,830
GO Refund 2005 (93,95,00,96TF)	63,220	63,492	27,055	63,112
LTGO Bonds 2006	794,000	782,000	241,000	770,000
Golf Debt Service	260,000			
LTGO Bonds 2008	1,751,626	1,418,970	400,013	1,412,334
GO Refund 2009 (Part 1999)	587,072	723,670	98,620	721,641
ShoWare Debt Service	2,829,437	2,800,000	1,358,615	2,500,000
<b>Subtotal Debt Service</b>	9,627,377	9,364,696	2,794,289	8,884,636
<b>Safe Community</b>				
Fire Security Fences	(50,224)			
Fire Sleeping Quarters/Restrooms	(224,839)			
Breathing Apparatus Cylinders	(272,473)			
CKCF Improvements	(150,000)			
<b>Subtotal Safe Community</b>	(697,535)			
<b>Valued Government Services</b>				
Kent Parks Foundation	6,000	25,000	25,000	
Aquatics Land Acquisitions	60,954			
Grant Matching Funds / Land Acquisitions	(42,279)			
Parks Grant Matching	(18,557)			
East Hill Park Land Acquisition	(325,000)			
<b>Park Development - REET</b>				
Lake Fenwick	(86,090)			
Lake Meridian Boat Ramp Renovations	(15,035)			
Adopt-a-Park Program		35,000		
Service Club Ballfields	(48,467)			
Clark Lake Mgmt Plan/Development	(43,808)			
Russell Road Maintenance Shop	17,767			
Rental Houses Demolition		25,000		
Eagle Creek Park Development	(20,000)			
Botanical Garden	(5,500)			

**Capital Improvement Fund  
Fund Summary by Object**

	<b>2010 Actuals</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
West Fenwich Renovations	(6,192)			
132nd Street Park	(2,514)			
Uplands Playfield Parking/Street	(25,810)			
Wilson Playfields	(33,516)			
Wilson Playfields Acquisition & Development	12,177			
Urban Forestry	(11,013)	5,000		
Eagle Scout Projects	12,000	25,000	21,000	
Local Off-Leash Parks	27,514			
Park Lifecycle Maintenance	(343,422)			
Lifecycle Parks System		148,000		260,000
Park Master Plans	21,124			
Park Lifecycle Program	279,434			
Event Center Lifecycle	300,000	300,000		300,000
Lake Meridian Play Equipment	23,396			
Urban Forestry Plan	11,013			15,000
Community Sports Field				
Community Parks Reinv. Program				
<b>General Government Projects</b>				
Street Projects				1,007,500
Technology Projects				1,007,500
Leak Detection System	(326)			
Kent Meridian Pool Repairs/Maintenance	249,839	25,000		25,000
Public Building Major Maintenance				50,000
Sealcoat Parking Lots				35,000
Cent Building Upgrades Annexation	322,697			
HVAC Replacement	(150,000)	80,000	80,000	
HVAC Lifecycle Replacements	(7,637)			75,000
Kent Commons Upgrades	100,000			
Golf Course Improvements	(2,671)			
Security Camera Software Upgrade				40,000
Parks Maintenance Shop Renovation				35,000
Neighborhood Matching Grants		25,000	25,000	20,000
Aquatic Center Study	(155)			
Software Business System Replacement				
Hardware Lifecycle Replacements				260,000
Emergency Flood Preparedness		450,000		(450,000)
<b>Subtotal Valued Government Services</b>	255,922	1,143,000	151,000	2,680,000
<b>Total Expenditures (Transfers)</b>	9,185,764	10,507,696	2,945,289	11,564,636
Change in Fund Balance	(3,754,266)	3,219,033	2,581,668	3,516,053
<b>Total Ending Fund Balance</b>	(8,209,839)	(4,990,806)	(5,628,170)	(8,499,660)

**Criminal Justice Fund  
Fund Summary by Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Beginning Fund Balance</b>	560,560	(236,284)	(236,284)	756,063
<b>Revenues</b>				
Sales Tax - Local Option (1)	1,699,025	2,075,673	1,678,537	1,792,028
MVET - Basic Crime	92,197	53,120	94,498	92,080
MVET - High Crime	53,076		94,669	185,500
MVET - Special Programs	74,790	81,724	76,046	74,453
Intergovernmental	203,731	208,354	177,558	208,354
Seized Assets	150,307	53,386	83,304	53,386
Miscellaneous Revenues	2,198	15,548	3,058	4,548
Transfers In - General Fund	105,000	105,000	105,000	105,000
<b>Total Revenues</b>	<b>2,380,324</b>	<b>2,592,805</b>	<b>2,312,669</b>	<b>2,515,349</b>
<b>Total Resources</b>	<b>2,940,884</b>	<b>2,356,521</b>	<b>2,076,385</b>	<b>3,271,412</b>
<b>Expenditures</b>				
<b>Law</b>				
Salaries & Benefits	596,605	652,197	553,129	634,028
Supplies	7,872	27,790	16,025	30,194
Services & Charges	7,649	22,812	9,940	22,956
<b>Domestic Violence</b>				
Salaries & Benefits	236,226	235,954	227,700	186,364
Services & Charges	8,044	7,562	8,051	8,037
<b>KYFS - Youth Violence Prevention</b>				
Services & Charges	25,000	26,203		25,000
<b>Police</b>				
Salaries & Benefits	1,702,378	1,975,311	974,202	1,126,977
Supplies	34,251	49,114	29,843	49,298
Services & Charges	35,212	89,057	33,606	87,691
<b>Police Special Programs &amp; Grants</b>				
Salaries & Benefits	258,391	226,317	223,586	225,630
Supplies	76,806	44,702	35,480	47,702
Services & Charges	59,818	130,980	37,120	130,980
Vehicles and Equipment				
Transfers Out	174,140	50,000		
<b>Total Expenditures</b>	<b>3,222,392</b>	<b>3,537,999</b>	<b>2,148,682</b>	<b>2,574,857</b>
<b>Increase (Decrease) In Fund Balance</b>	<b>(842,068)</b>	<b>(945,194)</b>	<b>163,987</b>	<b>(59,508)</b>
<b>ENDING FUND BALANCE</b>	<b>(281,508)</b>	<b>(1,181,478)</b>	<b>(72,297)</b>	<b>696,555</b>

**Housing and Community Development Fund  
Fund Summary by Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Revenues and Other Financial Sources</b>				
CDBG Block Grant - HUD	943,677	736,615	674,822	709,675
<b>Total Revenues/Other Financial Sources</b>	<u>943,677</u>	<u>736,615</u>	<u>674,822</u>	<u>709,675</u>
<b>Expenditures (Transfers)</b>				
Salaries & Benefits	348,476	495,062	466,892	493,815
Supplies	67,775	42,156	57,966	30,000
Services	527,426	181,563	286,113	185,860
<b>Expenditures and Transfers Out</b>	<u>943,677</u>	<u>718,781</u>	<u>810,971</u>	<u>709,675</u>

## Other Operating Fund Fund Summary by Object

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>BEGINNING FUND BALANCE</b>				
<b>Revenues and Other Financial Sources</b>				
King County	54,528			
FEMA	199,217			
City of Seattle	28,236		(2,119)	
Washington State DSHS				
Department of Justice	119,874		26,779	
Program Fees	8,288	5,688		
Contributions / Judgements / Settlements	102,069	6,410	2,880	
Emergency Services	(12,881)			
Transfer In from GF	15,968	495,000	45,000	(450,000)
<b>Total Revenues and Other Financial Sources</b>	<b>515,299</b>	<b>507,098</b>	<b>72,540</b>	<b>(450,000)</b>
<b>Expenditures and Transfers</b>				
Salaries	151,979	(65,237)		
Benefits	42,592			
Supplies	4,616		(1)	
Services	33,493	103,079	79,560	
Vehicles and Equipment				
Transfers Out	422,285	495,000	40,604	(450,000)
<b>Total Expenditures and Transfers Out</b>	<b>654,965</b>	<b>532,842</b>	<b>120,164</b>	<b>(450,000)</b>
<b>Change in Fund Balance</b>	<b>(139,667)</b>	<b>(25,744)</b>	<b>(47,624)</b>	
<b>ENDING FUND BLANCE</b>	<b>(139,667)</b>	<b>(25,744)</b>	<b>(47,624)</b>	

**Art Program Fund  
Fund Summary by Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Total Beginning Fund Balance</b>	241,849	262,148	262,148	301,148
<b>Revenues and Other Financial Sources</b>				
Transfer In from City Arts Program	47,447	108,831	94,415	110,049
<b>Total Revenues / Other Financial Sources</b>	47,447	108,831	94,415	110,049
<b>Total Resources</b>	289,296	370,979	356,563	411,197
<b>Expenditures (Transfers)</b>				
Supplies	6,757	5,200	7,630	
Services	18,890	14,631		
Art	1,500	50,000		
<b>Expenditures and Transfers Out</b>	27,147	69,831	7,630	
Change in Fund Balance	20,300	39,000	86,785	110,049
<b>Ending Balance</b>	262,149	301,148	348,933	411,197

The Arts Commission will meet in early 2012 to develop a plan for art projects and acquisitions. This plan will be presented to Council for adoption, including establishment of the expenditure budget.

## ShoWare Operating Fund Fund Summary by Object

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>BEGINNING FUND BALANCE</b>	(1,025,923)	(1,627,111)	(1,627,111)	(2,077,110)
<b>Revenues</b>				
SMG Income		200,000		200,000
Admissions Tax	199,199	500,000	97,341	300,000
Puget Sound Energy Grant - LEED	42,376			
Transfer In from CIP - REET	300,000	300,000		300,000
<b>Total Revenues</b>	541,575	1,000,000	97,341	800,000
<b>Total Resources</b>	(484,348)	(627,111)	(1,529,770)	(1,277,110)
<b>Expenditures</b>				
Salaries and Benefits	40			
Services	1,142,723	1,000,000	444,586	800,000
<b>Total Expenditures</b>	1,142,763	1,000,000	444,586	800,000
<b>Increase (Decrease) In Fund Balance</b>	(601,188)		(347,245)	
<b>ENDING FUND BALANCE</b>	(1,627,111)	(1,627,111)	(1,974,355)	(2,077,110)

## **Debt Service Funds**

### **Voted Debt**

- Property taxes from special levies pay principal and interest on voted general obligation debt.
- The City does not currently have any voted debt service.

### **Non-voted (LTGO) Debt**

- The City of Kent issues non-voted general obligation debt referred to as Limited Tax General Obligation (LTGO) Debt. The City's LTGO capacity is limited to 1.5 percent of assessed valuation.
- The payments on this debt are funded by transfers from primarily the Capital Improvement Fund. In addition, the Street Fund will cover the street-related bond issues. Water and Sewerage Funds will also transfer funds to cover debt related to their portions of the maintenance shop land.

### **Special Assessments Debt**

- Special assessments against specific parcels of real property provide the funding source for the retirement of Special Assessment Bonds and notes. The special assessment bonds are supported solely by the property owners and the Local Improvement Guarantee Fund.



**Non-Voted Debt Service Fund  
Fund Summary by Object**

	<b>2010 Actuals</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Revenues &amp; Transfers In</b>				
Non-Voted Debt Service	810,196	915,639	809,121	797,201
LTGO Bonds 2000	744,244	742,844	118,922	745,700
Valley Communications	239,386	250,680	157,790	250,030
LTGO Bonds 2002	1,154,250	1,155,449	202,725	1,160,449
LTGO / Taxable Bonds 2003	666,385	666,260	56,130	667,275
GO Refund (96) 2004	1,505,350	1,763,241	296,714	1,584,223
GO Refund 2005 (93, 95, 00, 96TF)	101,075	101,508	43,254	100,901
LTGO Bond 2006	794,000	782,000	241,000	770,000
LTGO Bonds 2008	2,110,450	1,868,850	579,425	1,899,400
GO Refund 2006 (Part 1999)	853,125	1,051,625	143,313	1,048,675
<b>Total Revenues &amp; Transfers In</b>	<b>8,978,461</b>	<b>9,298,096</b>	<b>2,648,393</b>	<b>9,023,854</b>
<b>Expenditures</b>				
Principal	5,330,114	5,811,694	864,616	5,762,903
Interest	3,648,347	3,486,402	1,783,776	3,260,951
<b>Total Expenditures</b>	<b>8,978,461</b>	<b>9,298,096</b>	<b>2,648,393</b>	<b>9,023,854</b>

**Special Assessment Debt Service Fund  
Fund Summary by Object**

	<b>2010 Actuals</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>BEGINNING FUND BALANCE</b>	1,271,011	1,076,490	1,076,490	1,194,838
<b>Revenues and Other Financial Sources</b>				
Principal	1,793,965	2,761,741	1,898,183	2,704,642
Interest	2,785	350,000	1,409	
Miscellaneous Income	647,424	877,153	628,184	730,871
Transfer in from Guaranty Fund	162,232			
<b>Total Revenues/Other Financial Sources</b>	2,606,406	3,988,894	2,527,776	3,435,513
<b>Total Resources</b>	3,877,417	5,065,384	3,604,266	4,630,351
<b>Expenditures (Transfers)</b>				
Services	273		2,137	
Principal	1,916,737	3,152,381	1,316,715	2,941,301
Interest	478,481	675,456	168,770	522,916
Transfer Out to General Fund	405,436	250,000	201,345	200,000
<b>Expenditures and Transfers Out</b>	2,800,927	4,077,837	1,688,968	3,664,217
Change in Fund Balance	(194,521)	(88,943)	838,808	(228,704)
<b>ENDING FUND BALANCE</b>	1,076,490	987,547	1,915,298	966,134

**CITY OF KENT  
OUTSTANDING LONG TERM DEBT  
December 31, 2011**

	Issuance Date	Maturity Date	Interest Rate	Payment Date	Original or Refunded Amount	Redemption Amount To Date	Outstanding Amount
<b>GO BONDS &amp; CONTRACTS</b>							
<i>Limited Tax General Obligation Debt</i>							
G.O. 2000	2000	2020	4.4/5.375	12/1			
	<b>Total Issue</b>		<b>11,485,000 New Portion</b>				
					1,285,052	1,101,361	183,691
					10,199,948	6,463,639	3,736,309
G.O. 2002	2002	2022	3.0/4.25	12/1			
	<b>Total Issue</b>		<b>13,685,000</b>				
					2,716,875	1,525,860	1,191,015
					1,207,500	419,285	788,215
					3,723,125	710,320	3,012,805
					1,811,250	628,930	1,182,320
					2,213,750	768,685	1,445,065
		2012			2,012,500	1,776,920	235,580
G.O. 2003	2003			12/1			
	<b>Total Issue</b>		<b>7,518,000</b>				
		2018	5.45		1,878,000	815,000	1,063,000
		2013	3.55		3,526,000	2,615,000	911,000
		2007	2.3		2,114,000	2,114,000	0
G.O. 2004	2004	2021	2.0/4.125	12/1			
	<b>Total Issue</b>		<b>23,280,000</b>				
					3,126,000	1,020,515	2,105,485
					1,421,000	463,899	957,101
					11,958,000	3,903,816	8,054,184
					6,775,000	2,211,770	4,563,230
G.O. 2005	2005	2020	4.05	12/1			
	<b>Total Issue</b>		<b>7,369,000</b>				
					2,437,000	1,757,000	680,000
					1,555,000	1,555,000	0
					2,252,000	131,000	2,121,000
					1,125,000	825,000	300,000
G.O. 2006	2006	2024	4.0/4.5	12/1			
	<b>Total Issue</b>		<b>12,000,000</b>				
					12,000,000	1,200,000	10,800,000

**CITY OF KENT  
OUTSTANDING LONG TERM DEBT  
December 31, 2011**

	<b>Issuance Date</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Payment Date</b>	<b>Original or Refunded Amount</b>	<b>Redemption Amount To Date</b>	<b>Outstanding Amount</b>
<b>GO BONDS &amp; CONTRACTS cont.</b>							
G.O. 2008	2008			12/1			
<b>Total Issue</b>	<b>24,000,000</b>						
Series A - 2008 Tech Plan		2025	5.176		3,033,408	281,993	2,751,415
Series A - Events Center		2025	5.176		5,005,122	64,390	4,940,732
Series A - Municipal Court		2025	5.176		7,583,519	97,561	7,485,958
Series A - East Hill Maint.		2025	5.176		5,055,679	65,040	4,990,639
Series A - Sidewalk Renov.		2025	5.176		2,022,272	26,016	1,996,256
Series B - Events Center		2011	4.113		1,300,000	1,300,000	0
G.O. 2009	2009	2019	3.0/4.0	12/1			
<b>Total Issue</b>	<b>8,410,000</b>						
							<b>Refunded 1999 LTGO Bonds</b>
General Government					1,949,652	304,906	1,644,746
Police Corrections					1,698,847	265,681	1,433,166
Fire Station 75					1,033,361	161,607	871,754
Street Projects					3,071,465	480,108	2,591,357
Parks Projects					656,675	102,698	553,977
City Portion of Valley Comm Issue	2000	2015	4.3/5.75	12/1	2,551,600	1,482,600	0
City Portion of Valley Comm Issue	2010	2015	3.0/4.0	12/1	1,065,000	217,000	848,000
<b>Total General Obligation Bonds - Non-Voted</b>					<b>87,018,600</b>	<b>29,039,600</b>	<b>73,438,000</b>
Energy Conservation Loan	2003	2013	3.8505	6/1&12/1	744,714	615,509	129,205
Energy Conservation Loan	2004	2014	4.03673	6/1&12/1	518,455	369,051	149,405
Trust Fund Loan - Streets	2004	2023	0.5	7/1	1,000,000	359,649	640,351
Trust Fund Loan - Streets	2005	2024	0.5	7/1	10,000,000	3,117,647	6,882,353
Trust Fund Loan - Streets	2008	2028	0.5	7/1	4,500,000 *	473,684	4,026,316
<b>Total LTGO Debt</b>					<b>128,126,769</b>	<b>41,792,140</b>	<b>85,265,630</b>
<b>TOTAL G.O. BONDS &amp; CONTRACTS</b>					<b>128,126,769</b>	<b>41,792,140</b>	<b>85,265,630</b>
<b>SPECIAL ASSESSMENT BOND/NOTES</b>							
LID 347/48	1998	2015	4.3/5.6	9/1	942,617	912,617	30,000
LID 340/49	1999	2016	4.1/5.9	8/1	13,221,661	12,196,661	1,025,000
LID 351	2000	2015	3.75/5.5	11/1	5,367,217	4,947,217	420,000
LID 350,352,354	2003	2013	3.75	3/1	1,363,439	1,237,385	126,053
LID 353 et al	2004	2019	2.5/4.65	12/15	11,758,557	7,643,557	4,115,000
LID 358	2006				468,892	335,085	133,807
<b>TOTAL SPECIAL ASSESSMENT BONDS/NOTES</b>					<b>33,122,382</b>	<b>27,272,522</b>	<b>5,849,860</b>
<b>TOTAL GOVERNMENTAL BONDS &amp; CONTRACTS</b>					<b>161,249,151</b>	<b>69,064,662</b>	<b>91,115,490</b>

**CITY OF KENT  
OUTSTANDING LONG TERM DEBT  
December 31, 2011**

	<b>Issuance Date</b>	<b>Maturity Date</b>	<b>Interest Rate</b>	<b>Payment Date</b>	<b>Original or Refunded Amount</b>	<b>Redemption Amount To Date</b>	<b>Outstanding Amount</b>
<b>REVENUE BONDS &amp; LOANS</b>							
Revenue Bonds, Series A	2009	2018	3.0/5.0	12/1	4,560,000	985,000	3,575,000
Revenue Bonds, Series B	2009	2029	5.06/6.12	12/1	7,940,000	0	7,940,000
Trust Fd Ln 1 - Tac Intertie	2001		0.5	6/1	10,000,000	4,722,222	5,277,778
Trust Fd Ln 2 - Tac Intertie	2002		0.5	6/1	10,000,000	4,156,250	5,843,750
Tacoma Pipeline Contract	2002	2032			18,967,080	1,160,502	17,806,578
Tacoma Pipeline A&B Revenue Bonds	2010	2040			<u>11,400,000</u>	<u>0</u>	<u>11,400,000</u>
<b><i>Total Water Bonds</i></b>					62,867,080	11,023,974	51,843,106
Revenue Bonds, Series A	2009	2018	3.0/5.0	12/1	4,560,000	985,000	3,575,000
Revenue Bonds, Series B	2009	2029	5.06/6.12	12/1	<u>7,940,000</u>	<u>0</u>	<u>7,940,000</u>
<b><i>Total Sewerage Bonds</i></b>					12,500,000	985,000	11,515,000
<b>TOTAL REVENUE BONDS AND LOANS</b>					<u>75,367,080</u>	<u>12,008,974</u>	<u>63,358,106</u>
<b>TOTAL OUTSTANDING LONG TERM DEBT</b>					<u>236,616,231</u>	<u>81,073,636</u>	<u>154,473,595</u>

\*After final distribution is received, the Original Debt Amount will be \$10,000,000.

**LEGAL DEBT MARGIN**  
As of December 31, 2010

**GENERAL PURPOSES**

	Debt Capacity Calculation	% of Assessed Valuation
Non-Voted General Obligation Debt Capacity (1.5% Assessed Valuation of \$13,070,047,120)	\$ 196,050,707	
Less: Outstanding Non-Voted Debt (including the Nonvoted Bonds) (1)	93,942,781	0.72%
Remaining Non-Voted Debt Capacity	\$ 102,107,926	0.78%
Voted and Non-Voted General Obligation Debt Capacity (2.5% of Assessed Valuation)	\$ 326,751,178	
Less: Outstanding Debt:		
Voted		
Non-Voted	(93,942,781)	0.72%
Plus: Amount available in General Obligation Voted Debt Svc Fund		
Remaining General Purpose Debt Capacity	\$ 232,808,397	1.78%

**UTILITY PURPOSES**

Voted General Obligation Debt Capacity (2.5% of Assessed Valuation)	\$ 326,751,178	
Less: Outstanding Debt		
Remaining Utility Purposes Debt Capacity	\$ 326,751,178	2.50%

**OPEN SPACE AND PARK FACILITIES:**

Voted General Obligation Debt Capacity (2.5% of Assessed Valuation)	\$ 326,751,178	
Less: Outstanding Debt		
Remaining Open Space and Park Facilities Debt Capacity	\$ 326,751,178	2.50%

<b>TOTAL CAPACITY</b>	\$ 980,253,534	7.50%
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<b>CAPACITY UTILIZED 9.58%</b>	\$ 93,942,781	0.72%
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<b>LEGAL DEBT MARGIN</b>	\$ 886,310,753	6.78%
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(1) Includes King County agreement for 240th street improvements of \$1,810,709, \$12,368,636 in loans from State trust fund, LOCAL-Energy Conservation Loans of \$416,435 and Valley Comm Loan of \$1,044,000

## Capital Projects Funds

The Capital Projects Funds are used to account for the financial resources segregated for the acquisition and/or construction of capital facilities and other major assets, except those financed by Proprietary Funds.

Capital project activity is financed by the issuance of debt both general obligation and special assessment, by grants, and by transfers from such other funds as may be approved by ordinance.

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.

- Street Capital Projects Fund: Established to account for financial resources to be used for the acquisition or construction of major street capital improvements.
- Parks Capital Projects: Established to account for financial resources to be used for the acquisition or construction of major park facilities.
- Other Capital Projects: Established to account for the financial resources to be used for the acquisition or construction of major assets that do not fit into any other capital project category.
- Technology Capital Projects: Established to account for the financial resources to be used for the acquisition of major technological equipment, software and other one-time only projects.
- Facilities Capital Projects: Established to account for the financial resources to be used for major governmental building acquisition, renovation and improvement projects.

**PARK CAPITAL PROJECTS  
SUMMARY FUND ANALYSIS**

	<u>2010 Budget</u>	<u>2011 Budget</u>	<u>2012 Budget</u>	<u>Budget Change</u>	
				\$	%
<b>FINANCIAL SOURCES</b>					
Transfers in from:					
Capital Improvement Fund	25,000	25,000	260,000		
REET - 2nd Quarter Percent		565,000	15,000		
Fuel Tax - Paths & Trails	10,000	10,000	10,000		
<b>TOTAL FINANCIAL SOURCES</b>	<u>35,000</u>	<u>600,000</u>	<u>285,000</u>	(315,000)	-52.5%
<b>EXPENDITURES</b>					
Adopt a Park Program		35,000			
Community Parks Reinvestment Program		100,000			
Community Sports Field		100,000			
Demolition of Rental Houses		25,000			
Eagle Scout Projects		25,000			
Kent Parks Foundation	25,000	25,000			
Lifecycle Parks System		250,000	260,000		
Master Plans		25,000			
Paths and Trails	10,000	10,000	10,000	10,000	
Urban Forestry		5,000	15,000		
<b>TOTAL EXPENDITURES</b>	<u>35,000</u>	<u>600,000</u>	<u>285,000</u>	(315,000)	-52.5%



**TECHNOLOGY CAPITAL PROJECTS  
SUMMARY FUND ANALYSIS**

	<u>2010</u> <b>Budget</b>	<u>2011</u> <b>Budget</b>	<u>2012</u> <b>Budget</b>	<b>Budget Change</b>	
				<b>\$</b>	<b>%</b>
<b>FINANCIAL SOURCES</b>					
Transfers in from:					
Information Technology Operating			240,000		
Capital Improvement Fund	650,000	1,334,000	260,000		
<b>TOTAL FINANCIAL SOURCES</b>	<u>650,000</u>	<u>1,334,000</u>	<u>500,000</u>	(834,000)	-62.5%
<b>EXPENDITURES</b>					
<b><u>Valued Government Services</u></b>					
Technology - MDC Replacements		195,000			
Hardware Lifecycle Replacements	150,000	639,000	260,000		
Software Business System Replacement		500,000			
Long-Term Lifecycle Replacement			240,000		
IT Systems	500,000				
<b>TOTAL EXPENDITURES</b>	<u>650,000</u>	<u>1,334,000</u>	<u>500,000</u>	(834,000)	-62.5%

**FACILITIES CAPITAL PROJECTS  
SUMMARY FUND ANALYSIS**

	<u>2010 Budget</u>	<u>2011 Budget</u>	<u>2012 Budget</u>	<u>Budget Change</u>	
				\$	%
<b>FINANCIAL SOURCES</b>					
Transfers in from:					
Capital Improvement Fund	100,000		75,000		
<b>TOTAL FINANCIAL SOURCES</b>	<u>100,000</u>	<u>                    </u>	<u>75,000</u>	75,000	
 <b>EXPENDITURES</b>					
<b><u>General Government</u></b>					
Security Camera Software Upgrade			40,000		
Facilities Improvements	100,000				
Parks Maintenance Renovation			35,000		
<b>TOTAL EXPENDITURES</b>	<u>100,000</u>	<u>                    </u>	<u>75,000</u>	75,000	

## **Enterprise Funds**

The Enterprise Funds are used to account for the financing of services provided to the general public where all or most of the costs involved are paid for by user charges. By using an Enterprise Fund concept all revenues and expenditures including debt service and capital costs are consolidated to provide more complete financial presentation. An analysis can be made to see the relationship between user charges and the total cost of operations.

The City operates three Enterprise Funds: a water utility; a sewerage utility including sewer and drainage; and a golf complex including 18-hole golf course, a nine-hole executive course, driving range and mini-putt. Though the Utility Clearing Fund is an Internal Service type of fund, it is included in this section with the Water and Sewerage Funds it directly relates to.

**Utility Clearing Fund  
Fund Summary by Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Expenditures (Transfers)</b>				
<b>Finance</b>				
<b>Customer Services</b>				
Salaries & Benefits	633,397	683,446	575,107	715,513
Supplies	14,065	16,079	20,562	16,230
Services	1,937,779	2,012,200	1,837,042	2,083,501
Cost Allocation	(2,585,240)	(2,711,725)	(2,485,748)	(2,815,244)
	0	0	(53,037)	0
<b>Meter Readers</b>				
Salaries & Benefits	285,288	282,296	272,821	308,664
Supplies	12,080	13,470	8,894	13,583
Services	23,386	27,506	22,302	27,002
Cost Allocation	(320,754)	(323,272)	(296,333)	(349,249)
	0	0	7,683	0
<b>Public Works</b>				
<b>Operations - Administration</b>				
Salaries & Benefits	881,607	942,970	829,886	973,449
Supplies	4,324	28,120	5,281	31,291
Services	812,575	954,584	832,984	1,071,577
Cost Allocation	(1,698,506)	(1,925,674)	(1,765,201)	(2,076,317)
	0	0	(97,049)	0
<b>Warehouse</b>				
Salaries & Benefits	243,631	277,757	234,869	287,564
Supplies	76,877	73,910	81,235	76,806
Services	36,978	54,471	40,458	53,340
Cost Allocation	(357,486)	(406,138)	(356,693)	(417,710)
	0	0	(132)	0
<b>Total Expenditures</b>				
Salaries & Benefits	2,043,922	2,186,469	1,912,682	2,285,190
Supplies	107,346	131,579	115,972	137,910
Services	2,810,718	3,048,761	2,732,786	3,235,420
Cost Allocation	(4,961,986)	(5,366,809)	(4,903,975)	(5,658,520)
<b>Total Expenditures and Transfers</b>	0	0	(142,534)	0

## Water Operating Fund Fund Summary By Object

	2010 Actual	2011 Adj Budget	2011 YTD Thru Nov	2012 Budget
<b>Total Beginning Fund Balance</b>	(722,196)	(320,028)	(320,029)	(161,037)
<b>Revenues and Transfers In</b>				
Intergovernmental Revenue	161,900		161,900	
Charges for Services	15,424,789	14,381,973	14,621,396	16,256,392
System Development/Connection Charges	739,104	1,264,243	865,490	1,264,243
Other Revenue	498,045	444,586	147,255	95,586
<b>Total Revenues/Other Financial Sources</b>	16,823,838	16,090,802	15,796,041	17,616,221
<b>Total Resources</b>	16,101,642	15,770,774	15,476,012	17,455,184
<b>Expenditures (Transfers)</b>				
Salaries and Benefits	2,877,456	2,986,510	2,947,001	3,193,070
Supplies	497,700	668,606	440,498	668,827
Services	5,735,440	5,978,484	5,563,632	6,754,213
Transfer-Out - Projects	3,361,294	3,345,000	1,000,000	3,000,000
Transfer-Out - Debt Service	38,211	47,100	6,419	46,969
Capital Outlay		6,400	7,098	39,500
Debt Service - Principal	1,638,995	1,650,722	1,189,235	2,063,799
Debt Service - Interest	1,592,989	1,458,119	1,643,819	1,417,862
Cost Allocation	(159,021)	(113,281)	(169,343)	(115,546)
<b>Total Expenditures (Transfers)</b>	15,583,064	16,027,660	12,628,359	17,068,694
Change in Fund Balance	1,240,775	63,142	3,167,682	547,527
<b>Ending Balance</b>	518,578	(256,886)	2,847,653	386,490

## WATER CAPITAL PROJECTS BUDGET ANALYSIS

	<u>2010 Budget</u>	<u>2011 Budget</u>	<u>2012 Budget</u>	<u>Budget Change</u>	
				\$	%
<b>FINANCIAL SOURCES</b>					
Transfers in from :					
Water Operating	3,500,000	3,345,000	3,000,000		
<b>TOTAL FINANCIAL SOURCES</b>	<u>3,500,000</u>	<u>3,345,000</u>	<u>3,000,000</u>	(345,000)	-10.3%
<b>EXPENDITURES</b>					
Misc Water Improvements			750,000		
East Hill Pressure Zone			2,250,000		
East Hill Reservoir	3,500,000				
Guiberson Reservoir Replacement		3,345,000			
<b>TOTAL WATER CAPITAL PROJECTS</b>	<u>3,500,000</u>	<u>3,345,000</u>	<u>3,000,000</u>	(345,000)	-10.3%

## Sewerage Operating Fund Fund Summary By Object

	2010 Actual	2011 Adj Budget	2011 YTD thru Nov	2012 Budget
<b>Total Beginning Fund Balance</b>	5,569,015	8,827,887	8,827,887	4,664,301
<b>Revenues and Transfers In</b>				
Intergovernmental Revenue	161,900		161,900	
Licenses and Permts	35,100	88,234	30,600	88,234
Charges for Services	35,416,076	32,609,118	34,923,034	36,790,374
System Dev/Connection Charges	384,197	616,950	541,499	616,950
Other Revenue	18,074	319,154	27,161	51,983
Contributed Capital Assests - Sewer	1,855,488			
Contributed Capital Assests - Drainage	1,161,373			
<b>Total Revenues/Other Financial Sources</b>	39,032,209	33,633,456	35,684,194	37,547,541
<b>Total Resources</b>	44,601,224	42,461,343	44,512,081	42,211,842
<b>Expenditures (Transfers)</b>				
Salaries and Benefits	3,922,032	4,427,432	4,295,866	4,710,403
Supplies	265,413	377,654	281,123	378,202
Services & Charges	21,574,588	23,548,035	21,697,039	24,188,527
Capital Outlay		967,800	493,183	
Transfer Out - Projects	4,705,718	8,175,892	6,999,178	8,450,000
Transfer Out - Debt Service	59,268	73,058	9,956	72,852
Debt Service - Principal	1,308,002	1,466,687	75,000	1,445,713
Debt Service - Interest	915,968	923,006	464,348	866,382
Other Debt Service	(57,578)			
Cost Allocation	(580,422)	(509,795)	(612,621)	(519,991)
<b>Total Expenditures (Transfers)</b>	32,112,989	39,449,769	33,703,072	39,592,088
Change in Fund Balance	6,919,220	(5,816,313)	1,981,122	(2,044,547)
<b>Ending Balance</b>	12,488,235	3,011,574	10,809,010	2,619,754

## SEWERAGE CAPITAL AND OPERATING PROJECTS BUDGET ANALYSIS

	<u>2010 Budget</u>	<u>2011 Budget</u>	<u>2012 Budget</u>	<u>Budget Change</u> \$            \$	
<b>Financial Sources</b>					
Transfers in from:					
Sewer Operating	1,500,000	1,600,000	1,250,000		
Drainage Operating	3,230,000	6,405,000	7,200,000		
<b>Total Financial Sources</b>	<u>4,730,000</u>	<u>8,005,000</u>	<u>8,450,000</u>	445,000	5.6%
<b>Expenditures</b>					
<b>Sewer</b>					
Miscellaneous Sewer Replacements	1,500,000	1,600,000	1,250,000		
Tudor Square Sewer Trunk					
248th Street Sewer Extention					
<b>Total Sewer</b>	<u>1,500,000</u>	<u>1,600,000</u>	<u>1,250,000</u>	(350,000)	-21.9%
<b>Drainage Capital Projects</b>					
Misc. Storm Drainage Improvements		900,000			
Outfall Treatment Facilities		240,000			
South 228th Drainage Bypass			2,000,000		
Green River Levee Repair	3,000,000	2,500,000	3,000,000		
Upper Mill Creek Dam Improvements		2,500,000	1,935,000		
<b>Total Drainage Capital Projects</b>	<u>3,000,000</u>	<u>6,140,000</u>	<u>6,935,000</u>	795,000	12.9%
<b>Drainage Operating Projects</b>					
NPDES Permit	230,000	265,000	265,000		
<b>Total Drainage Operating Projects</b>	<u>230,000</u>	<u>265,000</u>	<u>265,000</u>		100.0%
<b>Total Drainage</b>	3,230,000	6,405,000	7,200,000	795,000	12.4%
<b>Total Sewerage Capital Projects</b>	4,730,000	8,005,000	8,450,000	445,000	5.6%



**Golf Operating Fund  
Fund Summary by Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Beginning Fund Balance</b>	(1,699,417)	(1,743,281)	(1,743,281)	(1,936,387)
<b>Revenues</b>				
18 Hole Course	1,174,067	1,702,000	1,127,613	1,702,000
Par 3 Course	272,563	319,000	241,027	319,000
Driving Range	532,506	630,000	560,998	630,000
Merchandising	397,808	563,344	419,684	563,344
Cell Tower Lease	125,442	20,134	18,389	
Miscellaneous Revenue	2,424	7,890	767	7,890
<b>Total Revenues &amp; Transfers</b>	2,504,811	3,242,368	2,368,479	3,222,234
<b>Total Resources</b>	805,394	1,499,087	625,197	1,285,847
<b>Expenditures</b>				
<b>Valued Government Services</b>				
18 Hole Course	1,602,082	1,470,925	1,552,043	1,024,831
Par 3 Course	310,954	269,477	284,837	422,238
Driving Range	411,419	500,791	387,811	719,005
Merchandising	428,598	565,045	425,291	847,963
Other Expenses	(508,802)	0	43,450	
Transfers Out	304,425			
<b>Total Expenditures (Transfers)</b>	2,548,675	2,806,238	2,693,432	3,014,037
<b>Change In Fund Balance</b>	(43,864)	436,130	(324,954)	208,197
<b>Ending Fund Balance</b>	(1,743,281)	(1,307,151)	(2,068,235)	(1,728,190)

## **Internal Service Funds**

The Internal Service Funds are used to account for the financing of special services performed by designated operations within the City of Kent for other operations within the city.

Internal Service Funds provide a service and then generate revenue to bill the organization to which the service was provided. 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. The Equipment Rental Fund rents vehicles and other maintenance equipment and provides fuel and maintenance services.

The Central Services Fund provides central stores, photocopying, printing, custodial, maintenance, data processing, cable TV and telephone services.

The Facilities Fund is for the maintenance and operation of City Facilities. The Insurance Fund accounts for the City's unemployment and workers compensation programs, dental and health insurance program, and liability and property insurance program.

**Fleet Services Fund  
Fund Summary By Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Total Beginning Fund Balance</b>	2,316,094	2,483,059	2,483,059	1,767,036
<b>Revenues and Transfers In</b>				
Fleet Operations	2,691,321	2,885,893	2,747,291	2,805,692
Fleet Replacement	367,151	381,747	336,803	372,616
Fire Equipment Replacement	164,867			
Interest Income	8,165	148,835	14,728	13,835
<b>Total Revenues / Other Financial Sources</b>	3,231,504	3,416,475	3,098,822	3,192,143
<b>Total Resources</b>	5,547,598	5,899,534	5,581,881	4,959,179
<b>Expenditures (Transfers)</b>				
<b>Fleet Operations</b>				
Salaries & Benefits	785,577	850,181	717,158	809,022
Supplies	1,129,941	1,536,209	1,260,947	1,413,345
Services	646,991	595,653	653,675	758,278
Capital Outlay	259,838	803,552	238,385	1,131,811
<b>Fire Equipment</b>				
Supplies	3,774			
Services	1,866			
<b>Total Expenditures (Transfers)</b>	2,827,988	3,785,595	2,870,164	4,112,456
Transfers Out	236,550		214,422	
Change in Fund Balance	166,966	(369,120)	14,236	(920,313)
<b>Ending Balance</b>	2,483,059	2,113,939	2,497,295	846,723

**Central Services Fund  
Central Stores  
Fund Summary By Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Total Beginning Fund Balance</b>	(26,003)	(66,659)	(66,659)	(94,255)
<b>Revenues</b>				
<b>Charges for Services</b>				
Central Stores	135,019	198,813	83,771	236,376
Postage	185,859	296,053	143,789	355,264
<b>Total Revenues</b>	320,878	494,866	227,560	591,640
<b>Total Resources</b>	294,875	428,207	160,901	497,385
<b>Expenditures</b>				
Central Stores	133,133	199,398	71,861	203,386
Postage	211,443	267,742	173,772	273,096
Central Services	16,959	18,923	12,615	19,301
<b>Total Expenditures</b>	361,534	486,063	258,248	495,783
Change in Fund Balance	(40,656)	8,803	(30,688)	95,857
<b>Ending Balance</b>	(66,659)	(57,856)	(97,347)	1,602

**Central Services Fund  
Information Technology  
Fund Summary By Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Total Beginning Fund Balance</b>	128,417	(203)	(203)	117,646
<b>Revenues</b>				
<b>Charges for Services</b>				
Contributions & Other	3,897,428	4,206,047	3,757,795	4,670,110
Intergovernmental - RFA	209,947	394,414	391,424	410,839
Technology Fees				240,000
Other Revenue	120		40	
<b>Total Revenues</b>	4,107,495	4,600,461	4,149,259	5,320,949
<b>Total Resources</b>	4,235,913	4,600,258	4,149,056	5,438,595
<b>Expenditures</b>				
<b>Computer Systems &amp; Tech Svcs</b>				
Salaries and Benefits	1,668,352	1,843,170	1,537,915	2,233,411
Supplies	64,258	40,619	95,252	41,923
Services and Charges	1,299,599	1,173,269	1,026,791	1,215,254
<b>Subtotal</b>	3,032,208	3,057,058	2,659,959	3,490,588
<b>Telecommunications</b>				
Salaries and Benefits	148,970	141,389	136,425	149,320
Supplies	28,219	14,379	5,384	14,496
Services and Charges	292,070	395,368	291,276	396,575
<b>Subtotal</b>	469,259	551,136	433,085	560,391
<b>Multimedia</b>				
Salaries and Benefits	582,113	594,302	542,194	561,478
Supplies	51,968	73,835	35,368	74,389
Services and Charges	100,568	318,966	246,642	319,156
<b>Subtotal</b>	734,648	987,103	824,203	955,023
Trans Out to LT Lifecycle Replace				240,000
<b>Total Expenditures</b>	4,236,115	4,595,297	3,917,247	5,246,002
Change in Fund Balance	(128,620)	5,164	232,013	74,947
<b>Ending Balance</b>	(203)	4,961	231,810	192,593

## IT 2012 Maintenance Contracts over \$25,000

<b>Vendor</b>	<b>Item</b>	<b>Application</b>	<b>2012 Budget</b>
Oracle	ImageSource Document Management S.W.	Document Imaging	\$ 55,153
ESRI	ArcInfo/ArcView/ArcPad/ArcIMS	GIS	\$ 36,330
Hansen Info Systems	Cust Serv/Plant/Sewer/Storm/Street/Water	P.W. Shops	\$ 33,811
Accela	Permitting Software (KIVA)	Permitting	\$ 25,061
Oracle (JD Edwards)	OneWorld (Payroll/Personnel/Finance)	ERP	\$108,477
Mythics (Oracle)	Oracle DB & JDE Tech Foundation	Databases	\$ 48,410
Qwest	Phone Switch Maintenance	Phones	\$ 46,000
Liebert Global Services	UPS Maintenance (City Hall & Station 74)	Network	\$ 25,200
Trebron	Sophos Security/Data Protection (3 year contract for approximately \$87,000 or \$29,000 annually)	Network	\$ 29,000
Right Systems	Pathlight 650 Back up Systems	Network	\$ 25,000
Allied Telesis	Network Equipment	Network	\$ 44,000
Tiburon	Police System (Maintenance & Level II DBA Support)	Police	\$131,163
WA State Dept of IS	Microsoft Enterprise Agreement	Desktop	<u>\$ 67,038</u>
			\$674,643

**Facilities Fund  
Fund Summary By Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Total Beginning Fund Balance</b>	213,968	158	158	155,885
<b>Revenues and Transfers In</b>				
Rental Fees - Internal	4,190,196	3,869,088	3,546,664	4,240,371
Intergovernmental - RFA	406,613	852,227	677,689	852,227
Intergovernmental - Grants / Other Leases	108,000		87,123	
Miscellaneous Revenue	21,218	102,378	11,361	77,378
<b>Total Revenues / Transfers In</b>	4,726,028	4,823,693	4,322,837	5,169,976
<b>Total Resources</b>	4,939,996	4,823,851	4,322,995	5,325,861
<b>Expenditures</b>				
Salaries & Benefits	2,190,219	2,279,393	2,094,311	2,501,465
Supplies	294,430	338,849	264,861	338,865
Services and Charges	4,361,265	4,947,820	3,829,731	4,836,361
Cost Allocation	(2,458,544)	(3,128,631)	(2,326,628)	(2,901,349)
Principal and Interest	152,469	152,903	76,452	152,903
Transfer Out - Life Cycle Replacements	400,000			260,000
<b>Total Expenditures (Transfers)</b>	4,939,839	4,590,334	3,938,727	5,188,245
Change in Fund Balance	(213,810)	233,359	384,110	(18,269)
<b>Ending Balance</b>	158	233,517	384,268	137,616

## FACILITIES OPERATING PROJECTS BUDGET ANALYSIS

	<u>2010 Budget</u>	<u>2011 Budget</u>	<u>2012 Budget</u>	<u>Budget Change</u>	
				\$	%
<b>FINANCIAL SOURCES</b>					
Transfers in from:					
Capital Improvement Fund	25,000	325,000	185,000		
Facilities Fund	600,000				
<b>TOTAL FINANCIAL SOURCES</b>	<u>625,000</u>	<u>325,000</u>	<u>185,000</u>	(140,000)	-43.1%
<b>EXPENDITURES</b>					
<b><u>General Government</u></b>					
Public Building Major Mtc	100,000		50,000		
HVAC Lifecycle Replacments (Lifecycle)	300,000	300,000	75,000		
Kent Meridian Pool Repairs/Mtc	25,000	25,000	25,000		
Roof Repairs	200,000				
Seal Coat Parking Lots			<u>35,000</u>		
<b>TOTAL EXPENDITURES</b>	<u>625,000</u>	<u>325,000</u>	<u>185,000</u>	(140,000)	-43.1%



## Insurance Fund Unemployment Fund Summary By Object

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>BEGINNING FUND BALANCE</b>	(11,145)	42,250	42,250	110,134
<b>Revenues</b>				
Contributions	457,398	513,887	368,455	402,324
Interest Income	18	3,927	190	100
<b>Total Revenues</b>	457,416	517,814	368,644	402,424
<b>Total Resources</b>	446,271	560,064	410,894	512,558
<b>Expenditures</b>				
Salaries and Benefits	23,748	23,689	24,364	24,691
Supplies		4,095		4,095
Services and Charges	2,700	4,987	2,796	4,987
Claims Paid	377,573	400,000	213,403	400,000
<b>Total Expenditures</b>	404,021	432,771	240,562	433,773
Change in Fund Balance	53,394	85,043	128,082	(31,349)
<b>ENDING FUND BALANCE</b>	42,249	127,293	170,332	78,785

**Insurance Fund  
Workers Compensation  
Fund Summary By Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>BEGINNING FUND BLANCE</b>	264,371	(128,109)	(128,109)	(264,781)
<b>Revenues</b>				
Contributions	1,410,859	1,281,263	1,294,058	1,816,362
Interest Income	5,102	85,062	2,813	5,000
<b>Total Revenues</b>	1,415,961	1,366,325	1,296,871	1,821,362
<b>Total Resources</b>	1,680,332	1,238,216	1,168,762	1,556,581
<b>Expenditures</b>				
Salaries and Benefits	104,925	105,046	98,903	109,090
Judgements and Damages	1,140,596	800,000	766,711	992,168
Ultimate Loss Adjustment	176,333			
Liability Insurance	81,923	75,000	60,636	76,700
Intergovernmental Services	224,531	200,000	137,804	204,000
Administrative Costs	51,250	51,689	59,153	52,723
Debt and Financial Services		9,722		9,916
Other	9,804	15,983	18,547	16,302
Safety Program	19,079	86,364	22,464	88,492
<b>Total Expenditures</b>	1,808,441	1,343,804	1,164,218	1,549,391
Change in Fund Balance	(392,480)	22,521	132,653	271,971
<b>ENDING FUND BALANCE</b>	(128,109)	(105,588)	4,544	7,190

**Insurance Fund  
Health and Employee Wellness Fund  
Fund Summary By Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Total Beginning Fund Balance</b>	3,441,935	3,219,631	3,219,631	2,331,601
<b>Revenues</b>				
Contributions				
Blue Cross	8,261,920	8,713,457	8,234,245	9,149,130
Group Health	403,894	449,242	378,179	471,704
Employee Share				
Blue Cross	851,276	946,094	837,914	993,399
Group Health	52,227	58,705	48,957	61,640
RFA Contributions	1,473,995	3,609,124	3,413,052	3,789,581
COBRA	87,078	74,703	111,542	82,173
Interest Income	10,862	96,315	7,756	10,000
Miscellaneous Income	120,213	119,106	156,699	131,017
<b>Total Revenues / Other Financial Sources</b>	11,261,464	14,066,746	13,188,344	14,688,644
<b>Total Resources</b>	14,703,399	17,286,377	16,407,975	17,020,245
<b>Expenditures (Transfers)</b>				
Salaries and Benefits	330,790	371,643	300,292	350,041
Blue Cross Claims	8,486,482	10,266,982	9,743,358	10,467,322
Blue Cross Administration Fees	629,085	559,008	602,896	570,188
Blue Cross Audit Fees		57,028		58,169
Delta Dental Claims	970,213	991,170	878,163	1,010,993
Delta Dental Administration Fees	49,076	48,880	53,133	49,858
Vision Service Plan Claims	121,235	142,105	110,748	144,947
Vision Service Plan Administration Fees	25,305	21,840	24,568	22,277
Stop Loss Fees	423,779	460,390	364,508	469,598
Stop Loss Reimbursements	(97,661)	(342,934)	(362,729)	(349,793)
Group Health Premiums	456,121	452,915	427,136	461,973
IBNR Adjustment	109,700	198,600		113,700
Wellness	13,858	51,167	11,261	57,172
Other Professional Services	(34,215)	51,148	14,748	52,254
<b>Total Expenditures (Transfers)</b>	11,483,768	13,329,942	12,168,082	13,478,699
Change in Fund Balance	(222,304)	736,804	1,020,262	1,209,945
<b>Ending Balance</b>	3,219,631	3,956,435	4,239,893	3,541,546

**Insurance Fund  
Liability Insurance  
Fund Summary By Object**

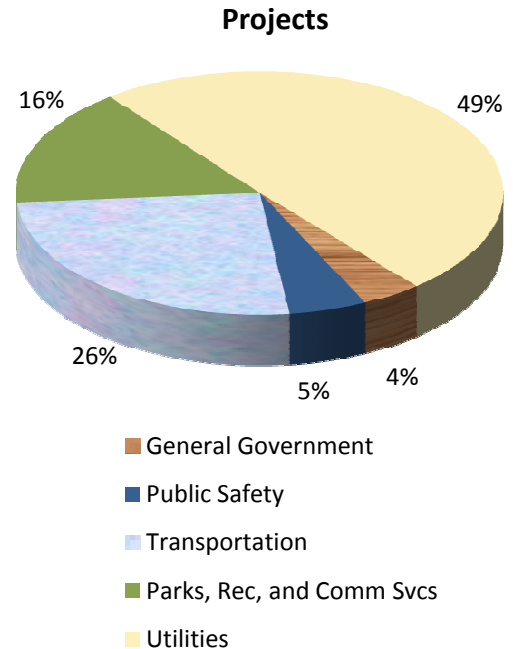
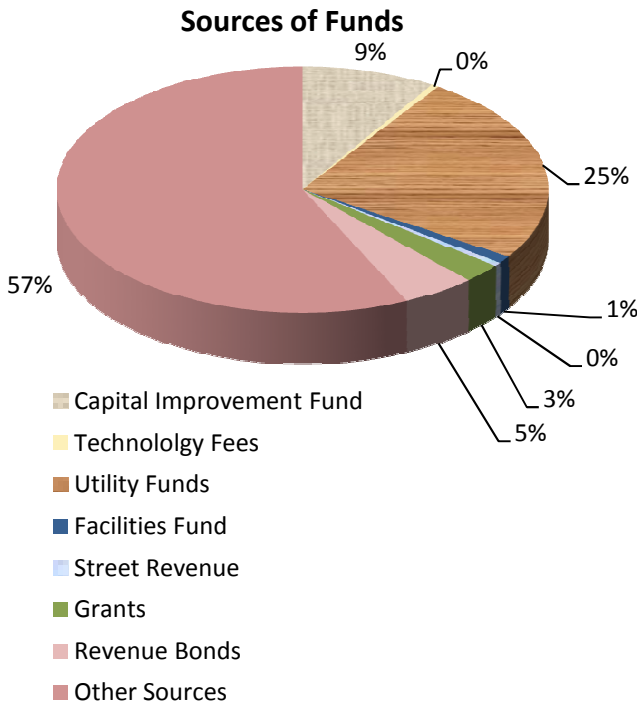
	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Total Beginning Fund Balance</b>	294,835	163,462	163,462	494,362
<b>Revenues</b>				
Contributions	2,233,932	2,244,552	2,103,853	2,341,016
Interest Income	4,221	11,989	3,801	4,000
<b>Total Revenues / Other Financial Sources</b>	2,238,153	2,256,541	2,107,653	2,345,016
<b>Total Resources</b>	2,532,988	2,420,003	2,271,115	2,839,378
<b>Expenditures (Transfers)</b>				
Claims and Judgements	966,798	1,226,600	388,916	1,291,936
Insurance Premiums	1,181,178	864,000	830,422	860,476
Other Expenses	221,550	288,328	221,789	295,648
<b>Total Expenditures (Transfers)</b>	2,369,526	2,378,928	1,441,128	2,448,060
Change in Fund Balance	(131,373)	(122,387)	666,525	(103,044)
<b>Ending Balance</b>	163,462	41,075	829,987	391,318

**Insurance Fund  
Property Insurance  
Fund Summary By Object**

	<b>2010 Actual</b>	<b>2011 Adj Budget</b>	<b>2011 YTD thru Nov</b>	<b>2012 Budget</b>
<b>Total Beginning Fund Balance</b>	36,297	70,267	70,267	85,107
<b>Revenues</b>				
Contributions	427,594	427,594	407,639	453,593
Interest Income	7	310	14	100
<b>Total Revenues / Other Financial Sources</b>	427,601	427,904	407,653	453,693
<b>Total Resources</b>	463,898	498,171	477,920	538,800
<b>Expenditures (Transfers)</b>				
Brokerage Fees	14,000			
Insurance Premiums	373,319	378,560	381,409	386,131
Property Claims / Deductibles	(17,436)	24,200		24,684
Other Costs	23,748	23,689	24,364	24,691
<b>Total Expenditures (Transfers)</b>	393,631	426,449	405,774	435,506
Change in Fund Balance	33,970	1,455	1,879	18,187
<b>Ending Balance</b>	70,267	71,722	72,146	103,294

## 2012 - 2017 Capital Improvement Program Amounts in 000's

	2012	2013	2014	2015	2016	2017	Total
<b>Sources of Funds</b>							
Capital Improvement Fund	835	2,952	15,452	2,734	2,110	1,612	25,695
Technolgy Fees	240	240	240	240	240	240	1,440
Utility Funds	11,450	9,725	12,325	12,925	13,125	13,425	72,975
Facilities Fund	260	600	490	890	315	265	2,820
Street Revenue	155	50	150	250	350	450	1,405
Grants	180	685	2,990	1,605	1,655	455	7,570
Revenue Bonds	14,050	0	0	0	0	0	14,050
Other Sources	22,081	40,327	31,355	24,654	24,624	23,645	166,686
<b>Total Sources of Funds</b>	<b>49,251</b>	<b>54,579</b>	<b>63,002</b>	<b>43,298</b>	<b>42,419</b>	<b>40,092</b>	<b>292,641</b>
<b>Projects</b>							
General Government	3,462	1,785	1,675	2,005	1,380	1,330	11,637
Public Safety	0	1,250	13,500	200	25	175	15,150
Transportation	7,720	13,550	16,750	13,300	12,000	12,000	75,320
Parks, Rec, and Comm Svcs	5,357	4,664	6,897	9,363	11,054	8,627	45,962
Utilities	32,712	33,330	24,180	18,430	17,960	17,960	144,572
<b>Total Projects</b>	<b>49,251</b>	<b>54,579</b>	<b>63,002</b>	<b>43,298</b>	<b>42,419</b>	<b>40,092</b>	<b>292,641</b>



**General Government  
2012 - 2017 Capital Improvement Program  
Amounts in Thousands**

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
<b>Sources of Funds</b>							
CIP Revenues	260	145	145	75	25	25	675
Technology Fees	240	240	240	240	240	240	1,440
Facilities Revenues (Internal)	260	600	490	890	315	265	2,820
Source To Be Determined	2,702	800	800	800	800	800	6,702
<b>Total Sources of Funds</b>	<b>3,462</b>	<b>1,785</b>	<b>1,675</b>	<b>2,005</b>	<b>1,380</b>	<b>1,330</b>	<b>11,637</b>
<b>Projects Funded</b>							
<b>Facilities</b>							
Centennial Center Upgrades		45	45	50			140
City Hall Entry Replacement							0
Corrections Portable Back-up Power Conn.							0
Emergency Facility Repairs (Lifecycle)	50	100	100	100	100	100	550
Facilities Card Access		75	75				150
Floor Covering Replacements (Lifecycle)		150	250	200	50		650
HVAC Lifecycle Replacements (Lifecycle)	75	150	50	50	75	50	450
Kent Pool Improvements	25	25	25	25	25	25	150
Kitchen Equipment (Lifecycle)		25	25	25	25	25	125
Parks Maintenance Renovation	35						35
Roof Repairs (Lifecycle)		75		450		25	550
Sealcoat Parking Lots (Lifecycle)	35	100	65	65	65	65	395
Security Camera Software Upgrade	40						40
Senior Center Upgrades							0
<b>Technology</b>							
Hardware Lifecycle Replacements	260	375	375	375	375	375	2,135
Software Business System Replacements	0	400	400	400	400	400	2,000
Long-Term Lifecycle Replacements	240	265	265	265	265	265	1,565
Telephone System Replacement	930						930
IT Data Center / Service Desk	177						177
Chambers Video / Audio Replacement	395						395
Permit/CSDC Project	1,200						1,200
<b>Total Projects Funded</b>	<b>3,462</b>	<b>1,785</b>	<b>1,675</b>	<b>2,005</b>	<b>1,380</b>	<b>1,330</b>	<b>11,637</b>

**Public Safety**  
**2012 - 2017 Capital Improvement Program**  
**Amounts in Thousands**

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
<b>Sources of Funds</b>							
CIP Revenues		1,250	13,500	200	25	175	15,150
<b>Total Sources of Funds</b>	0	1,250	13,500	200	25	175	15,150
<b>Projects Funded</b>							
<b>Police Services</b>							
Pursuit Intervention Technique Equip			25				25
Ergonomic Work Stations			25	25	25	25	100
Crime Scene Van Replcmnt/Equip Upgrd				75			75
Robotic Laser Scanning Total Station				50			50
CKCF Renovation		500	5,500				6,000
<b>Police /Fire Training Center</b>							
Citywide Driving Simulator						150	150
Training Center Classroom Upgrades				25			25
Expansion Police/Fire Training Center		750	7,890				8,640
<b>Other Public Safety</b>							
Work Crew Van/Trailer Equipment			60				60
Annex Furniture Upgrades				25			25
<b>Total Projects Funded</b>	0	1,250	13,500	200	25	175	15,150



**Transportation  
2012 - 2017 Capital Improvement Program  
Amounts in Thousands**

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
<b>Sources of Funds</b>							
Street Revenues	155	50	150	250	350	450	1,405
Sources To Be Determined	7,565	13,500	16,600	13,050	11,650	11,550	73,915
<b>Total Sources of Funds</b>	<b>7,720</b>	<b>13,550</b>	<b>16,750</b>	<b>13,300</b>	<b>12,000</b>	<b>12,000</b>	<b>75,320</b>
<b>Projects Funded</b>							
<b>Arterials</b>							
S 224th Street Improvements			2,000	2,000	2,000	2,000	8,000
Southeast 256th Street	750	750					1,500
72nd Avenue	50	50	500	800			1,400
S 212th Bridge Repair			1,000				1,000
S 228th Grade Separation	100	1,000	2,000				3,100
<b>Other Transportation</b>							
Paint Striping	100						100
Sign Replacement	70						70
Asphalt Overlays	3,000	8,000	8,000	8,000	8,000	8,000	43,000
Sidewalk Replacement	2,000	2,000	2,000	2,000	2,000	2,000	12,000
Transit Service	235						235
Railroad Quiet Zone	1,000	1,250	750				3,000
Repair/Replace Transit Control Equip	120	390	500	500			1,510
Battery Backup	120	110					230
Traffic Interconnect & Performance Opt	175						175
<b>Total Projects Funded</b>	<b>7,720</b>	<b>13,550</b>	<b>16,750</b>	<b>13,300</b>	<b>12,000</b>	<b>12,000</b>	<b>75,320</b>

**Parks, Recreation & Community Services  
2012 - 2017 Capital Improvement Program  
Amounts in Thousands**

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
<b>Sources of Funds</b>							
CIP REET2 Revenues	315	1,207	1,657	1,309	1,910	762	7,160
CIP Revenues	260	350	150	1,150	150	650	2,710
Washington State Grant		500	2,300	1,500	1,650	450	6,400
King County Grant	175	180	185	50			590
Other Grant	5	5	505	55	5	5	580
Donations / Contributions	10	10	10	10	10	10	60
Source To Be Determined	4,592	2,412	2,090	5,289	7,329	6,750	28,462
<b>Total Sources of Funds</b>	<b>5,357</b>	<b>4,664</b>	<b>6,897</b>	<b>9,363</b>	<b>11,054</b>	<b>8,627</b>	<b>45,962</b>
<b>Projects Funded</b>							
<b>Sports Fields</b>							
Wilson Playfields Renovation		1,600					1,600
Valley Floor Athletic Complex Dev						1,000	1,000
<b>Community Parks</b>							
Community Sports Fields	3,200		200	4,000			7,400
Urban Forestry Program/Green Kent	20	20	20	20	21	21	122
Adopt-A-Park Volunteer Program	40	41	41	42	42	43	249
Kent Parks Foundation	25	25	25	25	25	25	150
Life Cycle - Trails	9	9	9	9	9	9	54
Kent City Gateways	50	50	50	50	50	50	300
Mill Creek/Greenway Plan & Renovation	250	500		550	550		1,850
Russell Road Parking Lot		200					200
Lake Meridian Park Dock Replacement		150	1,150		1,000		2,300
Van Doren's Park Improvements		150		530			680
East Hill Park Land Acquisition		200		500			700
Clark Lake Development			50	1,000			1,050
West Fenwick Park Renovation				100	600		700
International Parks Acquisition				50			50
Kent Memorial Park Renovation				200		1,500	1,700
Wilson Playfields Acquisition				500			500
Valley Floor Athletic Complex Acquisition					500		500
Russell Road Renovation					3,800		3,800
Eagle Creek Park Development					100	900	1,000

**Parks, Recreation & Community Services  
2012 - 2017 Capital Improvement Program  
Amounts in Thousands**

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
<b>Neighborhood Parks</b>							
Community Parks Reinvestment Program	100	100	100	100	100	100	600
Clark Lake Land Acquisition	500		1,000				1,500
Seven Oaks Park Renovation	103						103
North Meridian Park Renovation		603					603
132 <sup>nd</sup> Street Park Development		100	1,700	300			2,100
Huse Property Development		50	100		1,000	600	1,750
Springwood Park Improvements			100		450		550
West Hill Park Development			100		1,820		1,920
Tudor Square			181				181
Meridian Glen Renovation				175			175
Panther Lake PAA Park Acquisition				500		500	1,000
Green Tree Park Renovation					130		130
Scenic Hill Park Renovation					170		170
Kiwanis Tot Lot #3 Renovation						100	100
Garrison Creek Renovation						431	431
Park Orchard Park Renovation						175	175
<b>Lifecycle Renovations</b>							
Life Cycle Park System	250	250	250	250	250	250	1,500
Event Center Lifecycle	300	300	300	300	300	300	1,800
<b>Planning-Architecture &amp; Engineering</b>							
Master Plans	25	25	25	25	25	25	150
Regional Trails - Levy Program	175	180	185				540
Architect/Engineering	10	10	10	10	10	10	60
Lake Fenwick Park Renovation	200		1,200				1,400
Park and Open Space Plan				25			25
<b>Other Parks, Recreation &amp; Comm</b>							
Grant Matching Funds/Land Acq.	75	75	75	75	75	75	450
Eagle Scout Volunteer Program	25	26	26	27	27	28	159
Old Fishing Hole Renovation						42	42
Replacement, Renovation at Misc. Parks						2,443	2,443
<b>Total Projects Funded</b>	<b>5,357</b>	<b>4,664</b>	<b>6,897</b>	<b>9,363</b>	<b>11,054</b>	<b>8,627</b>	<b>45,962</b>

**Utilities**  
**Water Supply & Distribution**  
**2012 - 2017 Capital Improvement Program**  
**Amounts in Thousands**

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
<b>Sources of Funds</b>							
Water Revenues	3,000	3,050	3,050	3,350	3,450	3,450	19,350
Source To Be Determined	7,212	11,280	6,130	1,580	1,510	1,510	29,222
<b>Total Sources of Funds</b>	<b>10,212</b>	<b>14,330</b>	<b>9,180</b>	<b>4,930</b>	<b>4,960</b>	<b>4,960</b>	<b>48,572</b>

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
<b>Projects Funded</b>							
<b>Water Supply &amp; Distribution</b>							
228 <sup>th</sup> Road Restoration	750						750
East Hill Pressure Zone	3,000	7,000	2,500				12,500
256 <sup>th</sup> Water Main Improvements	500						500
Clark Springs Transmission Main	500						500
Blue Boy Reservoir Fall Protection	15						15
Guiberson Reservoir Replacement	3,500	2,250	2,250				8,000
Rock Creek Mitigation Projects	185	300	300	300	300	300	1,685
Miscellaneous Water Replacements	500	2,000	2,000	2,000	2,000	2,000	10,500
Derbyshire Water Main	500	500					1,000
Landsburg Mine	250	250	100	100	100	100	900
Pump Station #4 Generator	125						125
Pump Station #5 Valve	12						12
Water Conservation Plan	25	30	30	30	30	30	175
Spoils Disposal Equipment	200						200
Seismic Study Upgrades	150						150
Land Acquisition		2,000	2,000	2,500	2,500	2,500	11,500
Hydrant Replacement					30	30	60
<b>Total Projects Funded</b>	<b>10,212</b>	<b>14,330</b>	<b>9,180</b>	<b>4,930</b>	<b>4,960</b>	<b>4,960</b>	<b>48,572</b>

**Utilities  
Sewer  
2012 - 2017 Capital Improvement Program  
Amounts in Thousands**

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
<b>Sources of Funds</b>							
Sewer Revenues	1,250	875	975	1,075	1,075	1,175	6,425
Revenue Bonds	3,250						3,250
Source To Be Determined		3,125	3,025	2,425	1,925	1,825	12,325
<b>Total Sources of Funds</b>	<b>4,500</b>	<b>4,000</b>	<b>4,000</b>	<b>3,500</b>	<b>3,000</b>	<b>3,000</b>	<b>22,000</b>

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
<b>Projects Funded</b>							
<b>Sewer</b>							
Skyline Pump Station	100	1,000					1,100
Miscellaneous Pipe Replacement	2,900	1,500	3,000	2,000	3,000	3,000	15,400
Linda Heights Pump Station	1,500						1,500
Horseshoe Pump Station Replacement		1,500					1,500
Kentview Pump Station Replacement			1,000				1,000
Misc Pump Station Upgrades				1,500			1,500
<b>Total Projects Funded</b>	<b>4,500</b>	<b>4,000</b>	<b>4,000</b>	<b>3,500</b>	<b>3,000</b>	<b>3,000</b>	<b>22,000</b>

**Utilities**  
**Stormwater Management**  
**2012 - 2017 Capital Improvement Program**  
**Amounts in Thousands**

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
<b>Sources of Funds</b>							
Drainage Revenues	7,200	5,800	8,300	8,500	8,600	8,800	47,200
Revenue Bonds	10,800						10,800
Source To Be Determined		9,200	2,700	1,500	1,400	1,200	16,000
<b>Total Sources of Funds</b>	<b>18,000</b>	<b>15,000</b>	<b>11,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>74,000</b>

	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>Total</b>
<b>Projects Funded</b>							
<b>Stormwater Management</b>							
South 228 <sup>th</sup> Drainage Bypass	2,000	1,200					3,200
Green River Levee Repair	3,000						3,000
NPDES	265	270	380	380	400	400	2,095
Upper Mill Creek Dam Improvements	2,500	600					3,100
Miscellaneous Storm Replacement	1,500	1,500	1,500	1,500	1,500	1,500	9,000
Drainage Portion of Street Improve	1,000	1,150	1,000	2,000	2,000	2,000	9,150
Storm Pipe/Culvert Maintenance	1,500	1,000	400	400	400	400	4,100
Mill Creek/James Street Pump Station	2,500						2,500
Citywide Pond Maintenance	1,000	500	400	400	400	400	3,100
Upper Russell Raod Levee	1,000	1,000					2,000
Lower Russell Road Levee	1,000	1,000					2,000
Mill Creek @ James Flood Protection	235	2,800	1,900				4,935
Lower Garrison Creek Bridge	500	1,000	1,000				2,500
Boeing Levee		200					200
Riverview Park Channel		100					100
Mill Creek Auburn Back Channel		80	200				280
Briscoe/Desimone Levee		1,000	1,200	720			2,920
GRNA Improvements		600	1,500	1,200			3,300
Creek Conveyance Restoration		1,000	1,000	1,000	1,000	1,000	5,000
Downey Farmstead Side Channel			120	300			420
Smith to James Stream Restoration			200	1,000			1,200
76 <sup>th</sup> Ave Stream Improvements			200	800	3,000	1,500	5,500
Kent Airport Levee				300	300		600
South 212 <sup>th</sup> Levee					300		300
Big Soos Creek Bridge Replacement					500	2,000	2,500
Senior Center Conveyance					200	800	1,000
<b>Total Projects Funded</b>	<b>18,000</b>	<b>15,000</b>	<b>11,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>74,000</b>



## PROPERTY TAX DATA - CURRENT AND PREVIOUS FOUR YEARS

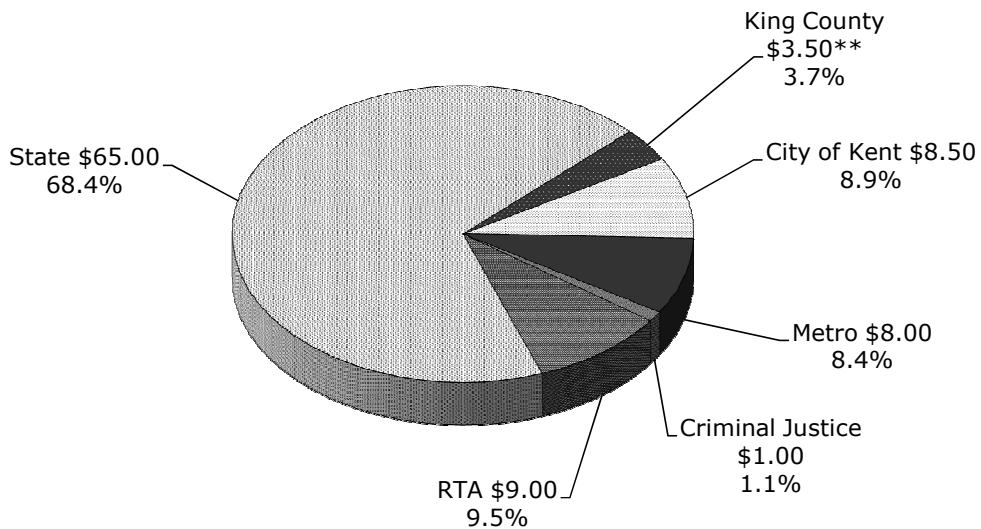
	2012 Budget	2011 Est. Actual	2010 Actual	2009 Actual	2008 Actual
<b>ASSESSED VALUATION</b>					
Assessed Value		12,639,004,936	13,070,047,120	11,725,006,664	12,758,751,418
Includes new construction of		125,079,703	66,801,765	97,929,549	203,704,253
<b>PROPERTY TAX RATES</b>					
Direct regular and special					
General Fund	1.568	1.478	2.355	2.133	2.311
Debt Service Fund				0.047	0.052
Subtotal	1.568	1.478	2.355	2.180	2.363
Overlapping regular and special					
State School Fund	2.423	2.280	2.223	1.963	2.132
County	1.416	1.338	1.285	1.098	1.208
Port of Seattle	0.230	0.224	0.216	0.197	0.224
Kent School District	5.600	5.387	4.810	4.070	4.393
Hospital District	0.500	0.558	0.533	0.471	0.509
Library District	0.570	0.566	0.485	0.417	0.453
Emergency Medical Service	0.300	0.300	0.300	0.274	0.300
Green River Flood Control	0.116	0.110	0.105	0.091	0.100
Ferry	0.004	0.004	0.003	0.050	0.056
Fire District	1.000	1.000			
Total Direct and Overlapping	13.726	13.244	12.315	10.811	11.738
<b>PROPERTY TAXES LEVIED AND COLLECTED</b>					
General Fund levy (1)	19,782,239	19,386,873	27,615,884	27,215,136	26,625,624
Debt service funds levy (1)				600,000	600,000
Guaranty fund levy					
Total tax levy	19,782,239	19,386,873	27,615,884	27,815,136	27,225,624
Current tax collections		18,990,456	27,016,265	27,136,428	26,564,249
Percent of tax collected		98.0	97.8	97.6	97.6
Delinquent tax collections		337,047	401,057	459,260	304,325
Total tax collection		19,327,503	27,417,322	27,595,688	26,868,574
Percent of total tax collection to tax levy		99.7	99.3	99.2	98.7
Outstanding delinquent taxes		2,696,227	2,636,857	2,438,295	2,218,846
Percent of delinquent taxes to tax levy		13.9	9.5	8.8	8.1

(1) Adjusted by omissions and errors.

(2) Levy amounts and rates are based on the assessed valuations determined the previous year.



## **Local Sales Tax Distribution in Kent Per \$1,000 of Sales**

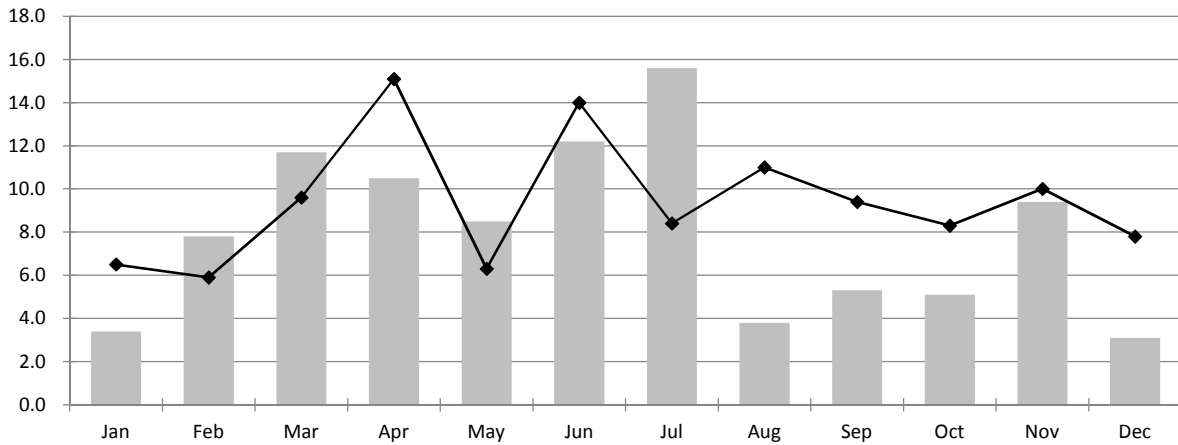


Businesses pay the State of Washington Department of Revenue sales and use tax in Kent of 9.5%.\* Of this amount, the City of Kent receives .85% of sales tax (with the state retaining .01% for administrative fees) or 9.4% of the total tax collected. The other 90.6% is distributed to the above agencies on a monthly basis, with a two-month lag from the time of sales.

\* Stadium Tax is paid for food and beverages sold in restaurants, bars and taverns and is an additional .5%, bringing total sales tax to 10%.

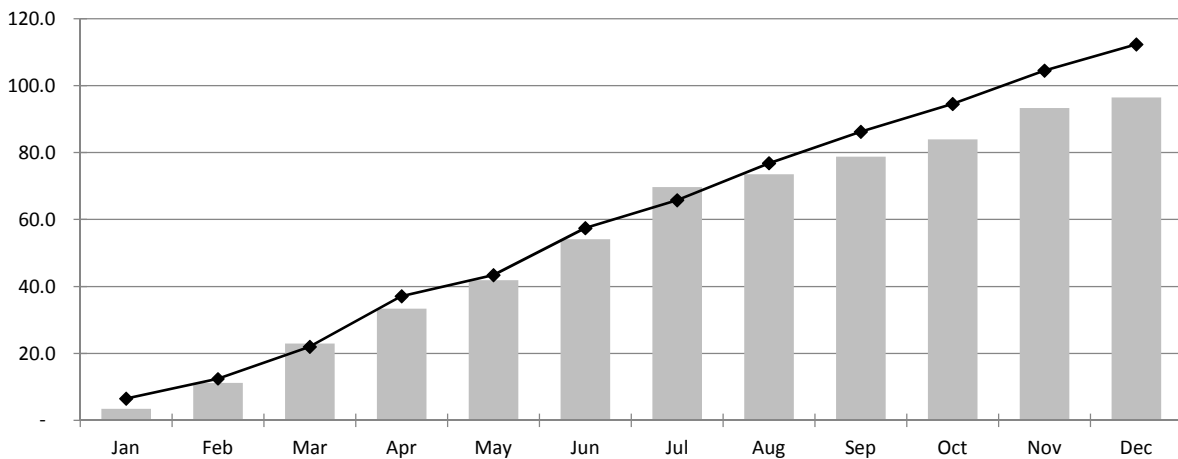
\*\* Included in King County's amount is a 15% administrative fee from Kent's portion of the local tax, a one-tenth of one percent (.001) tax collected for Transportation and a one-tenth of one percent (.001) tax collected for Mental Health Services.

**Building Permits Valuation (in millions)  
by Month 2011 vs 2010**

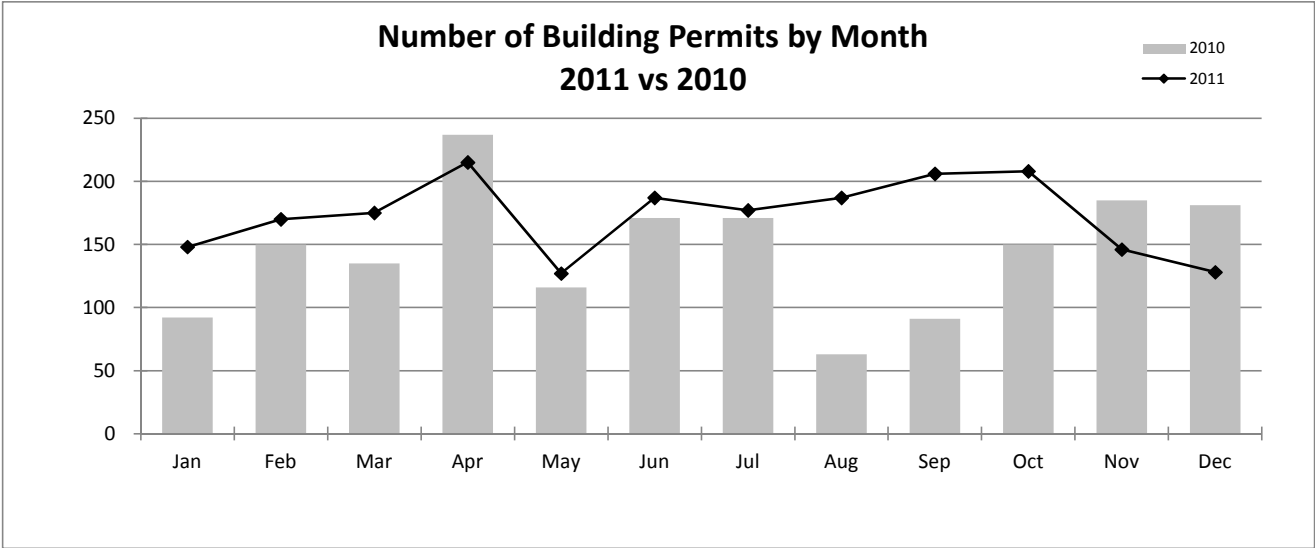


	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>2010</b>	3.4	7.8	11.7	10.5	8.5	12.2	15.6	3.8	5.3	5.1	9.4	3.1
<b>2011</b>	6.5	5.9	9.6	15.1	6.3	14.0	8.4	11.0	9.4	8.3	10.0	7.8
<b>+/-</b>	3.1	(1.9)	(2.1)	4.6	(2.2)	1.8	(7.2)	7.2	4.1	3.2	0.6	4.7
<b>Pct +/-</b>	91.2%	-24.4%	-17.9%	43.8%	-25.9%	14.8%	-46.2%	189.5%	77.4%	62.7%	6.4%	151.6%

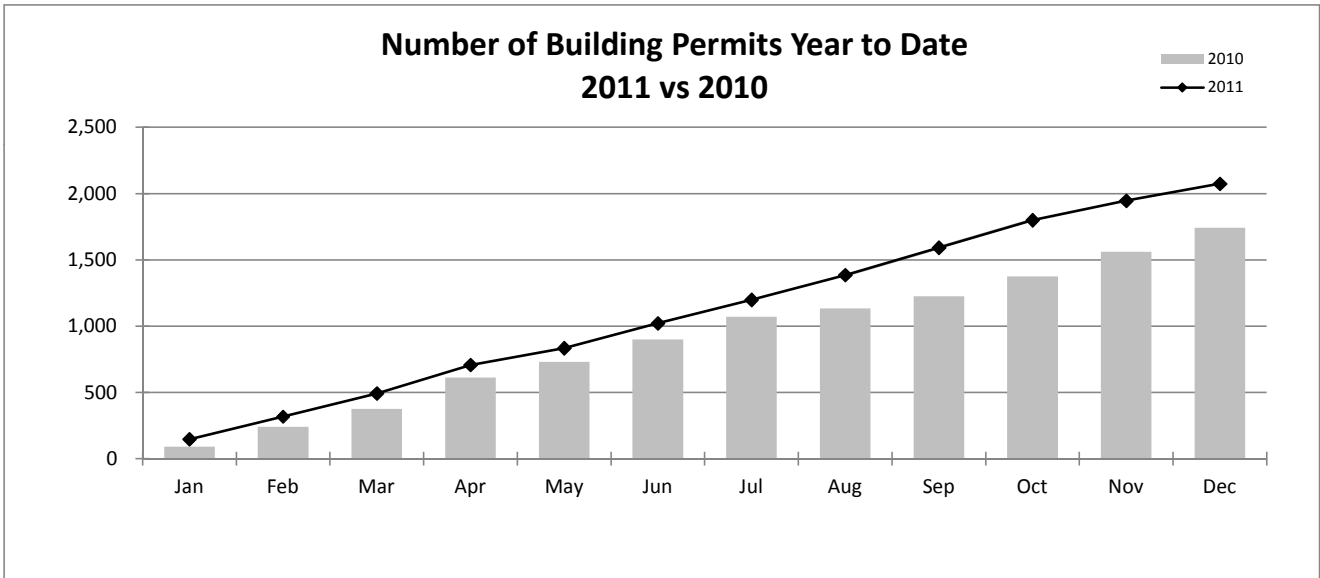
**Building Permits Valuation (in millions)  
Year to Date 2011 vs 2010**



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>2010</b>	3.4	11.2	22.9	33.4	41.9	54.1	69.7	73.5	78.8	83.9	93.3	96.4
<b>2011</b>	6.5	12.4	22.0	37.1	43.4	57.4	65.8	76.8	86.2	94.5	104.5	112.3
<b>+/-</b>	3.1	1.2	(0.9)	3.7	1.5	3.3	(3.9)	3.3	7.4	10.6	11.2	15.9
<b>Pct +/-</b>	91.2%	10.7%	-3.9%	11.1%	3.6%	6.1%	-5.6%	4.5%	9.4%	12.6%	12.0%	16.5%



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>2010</b>	92	150	135	237	116	171	171	63	91	150	185	181
<b>2011</b>	148	170	175	215	127	187	177	187	206	208	146	128
<b>+/-</b>	56	20	40	(22)	11	16	6	124	115	58	(39)	(53)
<b>Pct +/-</b>	60.9%	13.3%	29.6%	-9.3%	9.5%	9.4%	3.5%	196.8%	126.4%	38.7%	-21.1%	-29.3%



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>2010</b>	92	242	377	614	730	901	1,072	1,135	1,226	1,376	1,561	1,742
<b>2011</b>	148	318	493	708	835	1,022	1,199	1,386	1,592	1,800	1,946	2,074
<b>+/-</b>	56	76	116	94	105	121	127	251	366	424	385	332
<b>Pct +/-</b>	60.9%	31.4%	30.8%	15.3%	14.4%	13.4%	11.8%	22.1%	29.9%	30.8%	24.7%	19.1%

**ORDINANCE NO. 4017**

**AN ORDINANCE** of the City Council of the City of Kent, Washington, making a finding of substantial need and setting the property tax levy in 2011 for collection in 2012 at the previous year's tax levy rate with a statutorily allowed one (1) percent increase over last year's tax levy rate pursuant to Chapter 84.55 RCW.

**RECITALS**

A. Pursuant to RCW 84.55.120 and after providing all appropriate notice, the City Council held public hearings on September 20, 2011 and November 15, 2011, to consider the City of Kent's proposed operating and capital budget for the 2012 calendar year, to address the City's property tax levy to be imposed in 2011 for collection in 2012, and to review revenues and limit factors, as well as the proposed 2012 budget.

B. In accordance with RCW 84.55.120, any increase in property tax revenue other than that resulting from the addition of new construction and improvements to property, annexations, and any increase in the value of state-assessed property and the refund fund levy, requires the adoption of a separate ordinance from the tax levy ordinance specifically authorizing the increase in terms of both dollars and percentage.

C. RCW 84.55.010 provides that a taxing jurisdiction may levy taxes in an amount no more than the limit factor multiplied by the highest levy of the most recent three years, plus additional amounts resulting from new construction and improvements to property, newly constructed wind turbines, and any increase in the value of state-assessed utility property. Under RCW 84.55.005(2)(c), the limit factor for a taxing jurisdiction with a population of 10,000 or over is the lesser of 101 percent or 100 percent plus inflation.

D. Pursuant to RCW 84.55.0101, upon a finding of substantial need, the City Council may provide for the use of a limit factor of 101 percent or less. The ordinance setting forth the finding of substantial need and setting the limit factor of 101 percent or less must be passed by a majority of the council members, plus one.

E. The City Council finds that in order to protect the public health, safety, and welfare, to protect the City's future property tax levy capacity, to adequately serve the citizens of Kent by maintaining an appropriate level of service throughout the City, to appropriately discharge the City's expected expenses and obligations, and to best serve the citizens of Kent through a continued commitment to capital improvements throughout the City, a substantial need exists to increase its tax levy over last year.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF KENT, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

**ORDINANCE**

**SECTION 1.** - *Recitals Incorporated.* The foregoing recitals are incorporated into this ordinance.

**SECTION 2.** - *Finding of Substantial Need.* The Kent City Council finds that a substantial need exists under RCW 84.55.0101, and therefore authorizes the use of a limit factor of 101 percent for the property tax levied in 2011 for collection in 2012.

**SECTION 3.** - *Property Tax Levy Authorized.* In addition to the increase resulting from new construction and improvements to property from annexations, from any increase in the value of state-assessed property, and from the refund fund levy, the property tax levied in 2011 for collection in 2012 is authorized at the previous year's property tax levy, plus a one (1) percent increase, representing an increase of \$193,869.

**SECTION 4.** - *Severability.* If any one or more sections, subsections, or sentences of this ordinance are held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

**SECTION 5.** - *Corrections by City Clerk or Code Reviser.* Upon approval of the City Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering.

**SECTION 6.** - *Effective Date.* This ordinance shall take effect and be in force January 1, 2012, which is more than five (5) days after its passage and publication.

  
SUZETTE COOKE, MAYOR

ATTEST:

  
BRENDA JACOBES, CITY CLERK

APPROVED AS TO FORM:

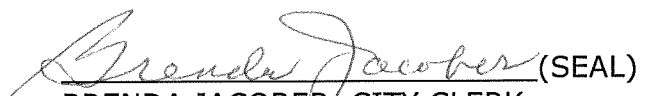
  
TOM BRUBAKER, CITY ATTORNEY

PASSED: 13 day of December, 2011.

APPROVED: 14 day of December, 2011.

PUBLISHED: 16 day of December, 2011.

I hereby certify that this is a true copy of Ordinance No. 4017  
passed by the City Council of the City of Kent, Washington, and approved  
by the Mayor of the City of Kent as hereon indicated.

 (SEAL)  
BRENDA JACOBES, CITY CLERK

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**ORDINANCE NO. 4016**

**AN ORDINANCE** of the City Council of the City of Kent, Washington, levying 2011 property taxes for the 2012 budget for the City of Kent.

**RECITALS**

A. Pursuant to RCW 84.55.120 and after providing all appropriate notice, the City Council held public hearings on September 20, 2011 and November 15, 2011, to consider the City of Kent's proposed operating and capital budget for the 2012 calendar year, to address the City's property tax levy to be imposed in 2011 for collection in 2012, and to review revenues and limit factors, as well as the proposed 2012 budget.

B. In accordance with RCW 84.55.120, any increase in property tax revenue other than that resulting from the addition of new construction and improvements to property, annexations, and any increase in the value of state-assessed property and the refund fund levy, requires the adoption of a separate ordinance from the tax levy ordinance specifically authorizing the increase in terms of both dollars and percentage.

C. By separate ordinance, the City Council has found that a substantial need exists to justify the use of a limit factor of 101 percent, which establishes a one (1) percent increase in property tax revenue to be levied in 2011 and collected in year 2012.

1 ***Property Tax Levied (1%)  
2012 Budget***



D. Pursuant to RCW 84.52.010 and WAC 458-12-365, taxes shall be levied in specific dollar amounts.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF KENT, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

**ORDINANCE**

**SECTION 1.** - *Recitals Incorporated.* The foregoing recitals are incorporated into this ordinance.

**SECTION 2.** - *Property Tax Levied.* There is hereby levied against the assessed value of the property in the City of Kent, Washington, a tax for the City's 2012 budget in the following amount for the following fund:

For the General Fund, for the purpose of paying the general expenses of municipal government:

<u>Fund</u>	<u>Levy per \$1,000 of assessed valuation</u>	<u>Dollar Amount</u>
General Fund	<u>(estimated)</u> \$1.5739	\$19,892,138

**SECTION 3.** - *Limitation on Levy.* The application of the General Fund levy shall be consistent with and shall not result in a tax revenue in excess of the limitation imposed by RCWs 84.55.010 and 84.55.0101.

**SECTION 4.** - *Adjustments.* City administration shall administer the Annual Budget and in doing so may authorize adjustments pursuant to RCW 35A.33.120.

**SECTION 5.** - *Severability.* If any one or more sections, subsections, or sentences of this ordinance are held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

**SECTION 6.** - *Corrections by City Clerk or Code Reviser.* Upon approval of the City Attorney, the City Clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; references to other local, state or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering.

**SECTION 7.** - *Effective Date.* This ordinance shall take effect and be in force January 1, 2012, which is more than five (5) days from and after its passage and publication.

  
SUZETTE COOKE, MAYOR

ATTEST:

  
BRÉNDÁ JÁCOBER, CITY CLERK

APPROVED AS TO FORM:

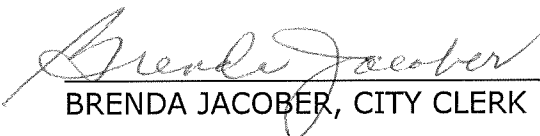
  
TOM BRUBAKER, CITY ATTORNEY

PASSED: 13 day of December, 2011.

APPROVED: 14 day of December, 2011.

PUBLISHED: 16 day of December, 2011.

I hereby certify that this is a true copy of Ordinance No. 4016  
passed by the City Council of the City of Kent, Washington, and approved  
by the Mayor of the City of Kent as hereon indicated.

 (SEAL)  
BRENDA JACOBER, CITY CLERK

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4 **Property Tax Levied (1%)  
2012 Budget**

**ORDINANCE NO. 4018**

**AN ORDINANCE** of the City Council of the City of Kent, Washington, relating to budgets and finance and adopting the final 2012 fiscal year budget.

**RECITALS**

A. The tax estimates and preliminary budget for the City of Kent, Washington, for the 2012 fiscal year have been prepared and filed as provided by law, and the budget has been printed and distributed.

B. Notice has been published in the official paper of the City of Kent setting the time and place for hearing and that notice stated that all taxpayers calling at the Office of the City Clerk would be furnished a copy of the 2012 budget.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF KENT, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

**ORDINANCE**

**SECTION 1.** - *Budget Adoption.* Pursuant to RCW 35A.33.075, the budget for the 2012 fiscal year, as summarized in Exhibit "A" and as set forth in the 2012 Preliminary Comprehensive Budget, which is on file with the city clerk and which is amended by Exhibit "B," all of which are incorporated into this ordinance by this reference, is hereby adopted in the

amounts and for the purposes established in that budget as the final budget for the City's 2012 fiscal year.

**SECTION 2.** - Transmittal. The finance director shall transmit a complete copy of the final adopted budget to the Division of Municipal Corporations in the Office of the State Auditor and to the Association of Washington Cities.

**SECTION 3.** - Adjustments. City administration shall administer the Annual Budget and in doing so may authorize adjustments pursuant to RCW 35A.33.120 and as otherwise provided by law.

**SECTION 4.** - Severability. If any one or more section, subsection, or sentence of this ordinance is held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

**SECTION 5.** - Effective Date. This ordinance shall take effect and be in force five (5) days from and after the date of passage and publication as provided by law.

  
SUZETTE COOKE, MAYOR

ATTEST:

  
BRENDA JACOB, CITY CLERK

APPROVED AS TO FORM:

  
TOM BRUBAKER, CITY ATTORNEY

PASSED: 13 day of December, 2011.

APPROVED: 14 day of December, 2011.

PUBLISHED: 16 day of December, 2011.

I hereby certify that this is a true copy of Ordinance No. 4018 passed by the City Council of the City of Kent, Washington, and approved by the Mayor of the City of Kent as hereon indicated.

 (SEAL)  
BRENDA JACOBER, CITY CLERK

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**CITY OF KENT, WASHINGTON**  
**2012 Budget Ordinance**  
**Exhibit A**

	Revenues	Expenditures	Inc (Dec) in Fund Balance	Beginning Fund Balance	Ending Fund Balance
<b>GOVERNMENTAL FUNDS</b>					
<b>GENERAL FUND</b>					
Excluding Annexation	60,949,613	60,876,768	72,845	2,199,554	2,272,399
Annexation	10,934,962	10,845,480	89,482	(988,677)	(899,195)
<b>SPECIAL REVENUE FUNDS</b>					
Street Operating	4,834,839	4,940,626	(105,787)	142,184	36,397
LEOFF 1 Retiree Benefits Fund	1,131,867	1,079,177	52,690	517,801	570,491
Lodging Tax Fund	181,460	158,500	22,960	66,302	89,262
Youth/Teen Programs	889,629	817,000	72,629	22,436	95,065
Capital Improvement	15,080,689	11,564,636	3,516,053	(12,015,713)	(8,499,660)
Criminal Justice	2,515,349	2,574,857	(59,508)	756,063	696,555
Community Block Grant	709,675	709,675			
Other Operating Projects	(339,951)	(450,000)	110,049	301,148	411,197
Kent Events Center	800,000	800,000		(2,077,110)	(2,077,110)
<b>DEBT SERVICE FUNDS</b>					
Voted				615	615
LTGO Debt	9,023,854	9,023,854			
Special Assessment	3,435,513	3,664,217	(228,704)	1,194,838	966,134
<b>CAPITAL PROJECTS FUNDS</b>					
Parks Projects	285,000	285,000			
Technology Projects	500,000	500,000			
Facilities Projects	75,000	75,000			
<b>PROPRIETARY FUNDS</b>					
<b>ENTERPRISE FUNDS</b>					
Water	17,616,221	17,068,694	547,527	(161,037)	386,490
Sewerage	37,547,541	39,592,088	(2,044,547)	4,664,301	2,619,754
Golf Complex	3,222,234	3,014,037	208,197	(1,936,387)	(1,728,190)
<b>INTERNAL SERVICE FUNDS</b>					
Fleet Services	3,192,143	4,112,456	(920,313)	1,767,036	846,723
Central Services	5,912,589	5,741,785	170,804	23,391	194,195
Facilities Fund	5,169,976	5,188,245	(18,269)	155,885	137,616
Insurance	19,711,139	18,345,429	1,365,710	2,756,423	4,122,133
<b>TOTAL GROSS BUDGET</b>	<b>203,379,342</b>	<b>200,527,524</b>	<b>2,851,818</b>	<b>(2,610,947)</b>	<b>240,871</b>
LESS:					
Internal Service Funds	28,759,444	28,759,444			
Internal Transfers	14,309,832	14,309,832			
<b>TOTAL BUDGET</b>	<b>160,310,066</b>	<b>157,458,248</b>	<b>2,851,818</b>	<b>(2,610,947)</b>	<b>240,871</b>

**CITY OF KENT, WASHINGTON**  
**2012 Budget Ordinance**  
**Exhibit B**

	Revenues	Expenditures	Inc (Dec) in Fund Balance	Beginning Fund Balance	Ending Fund Balance
<b>GOVERNMENTAL FUNDS</b>					
<b>GENERAL FUND</b>					
Excluding Annexation	59,244,923	59,243,104	1,819	2,199,554	2,201,373
Initial Deficit		360,000	(360,000)		(360,000)
Adjust Utility Tax Revenues	(256,525)		(256,525)		(256,525)
Inc Transfer In from Youth/Teen	35,286	10,286	25,000		25,000
Move Tech Fees to IT	(165,000)	(165,000)			
Add Cultural Competency		40,000	(40,000)		(40,000)
Reduce Animal Services		(30,000)	30,000		30,000
4% Internal Utility Tax	2,090,929	2,090,929			
Reduce ES Recruitment Budget		(39,000)	39,000		39,000
Proposed Reductions		(633,551)	633,551		633,551
	60,949,613	60,876,768	72,845	2,199,554	2,272,399
Annexation	11,118,103	10,972,655	145,448	(988,677)	(843,229)
Adjust Utility Tax Revenues	(183,141)		(183,141)		(183,141)
Inc Valley Comm to VC Budget		54,529	(54,529)		(54,529)
Reduce Pro-Tem Judge		(25,000)	25,000		25,000
Proposed Reductions		(156,704)	156,704		156,704
	10,934,962	10,845,480	89,482	(988,677)	(899,195)
<b>SPECIAL REVENUE FUNDS</b>					
Street	4,521,346	4,628,724	(107,378)	142,184	34,806
Adjust Utility Tax Revenues	313,493	313,493			
Proposed Reductions		(1,591)	1,591		1,591
	4,834,839	4,940,626	(105,787)	142,184	36,397
Public Safety Retiree Health	1,131,867	1,076,169	55,698	517,801	573,499
Increase IBNR per Actuary		3,008	(3,008)		(3,008)
	1,131,867	1,079,177	52,690	517,801	570,491
Lodging Tax Fund	163,500	158,500	5,000	66,302	71,302
Inc Lodging Tax per Trend	17,960		17,960		17,960
	181,460	158,500	22,960	66,302	89,262
Youth/Teen Programs	792,701	792,000	701	22,436	23,137
Adjust Utility Tax Revenues	96,928	25,000	71,928		71,928
	889,629	817,000	72,629	22,436	95,065
Capital Improvement Fund	9,603,421	9,549,636	53,785	(12,015,713)	(11,961,928)
Remove 5% Internal Utility Tax	(2,613,661)		(2,613,661)		(2,613,661)
From General Fund for Street/IT	2,090,929	2,015,000	75,929		75,929
Sale of Property	6,000,000		6,000,000		6,000,000
	15,080,689	11,564,636	3,516,053	(12,015,713)	(8,499,660)
Criminal Justice	2,515,349	2,630,516	(115,167)	756,063	640,896
Proposed Reductions		(55,659)	55,659		55,659
	2,515,349	2,574,857	(59,508)	756,063	696,555
Community Block Grant	709,675	709,675			
Other Operating Projects	(339,951)	(450,000)	110,049	301,148	411,197
ShoWare Operating Fund	800,000	800,000		(2,077,110)	(2,077,110)
<b>DEBT SERVICE FUNDS</b>					
Voted				615	615
LTGO Bonds	9,023,854	9,023,854			
Special Assessment	3,435,513	3,664,217	(228,704)	1,194,838	966,134
<b>CAPITAL PROJECTS FUNDS</b>					
Parks Projects	285,000	285,000			



**CITY OF KENT, WASHINGTON  
2012 Budget Ordinance  
Exhibit B**

	Revenues	Expenditures	Inc (Dec) in Fund Balance	Beginning Fund Balance	Ending Fund Balance
Technology Projects	260,000	260,000			
Long Term Lifecycle Replacement	240,000	240,000			
	500,000	500,000			
Facilities Projects	75,000	75,000			
<b>PROPRIETARY FUNDS</b>					
<b>ENTERPRISE FUNDS</b>					
Water	17,616,221	17,246,796	369,425	(161,037)	208,388
Internal Utility Tax to 4%		(161,952)	161,952		161,952
Proposed Reductions		(16,150)	16,150		16,150
	17,616,221	17,068,694	547,527	(161,037)	386,490
Sewerage	37,547,541	39,981,927	(2,434,386)	4,664,301	2,229,915
Internal Utility Tax to 4%		(360,780)	360,780		360,780
Proposed Reductions		(29,059)	29,059		29,059
	37,547,541	39,592,088	(2,044,547)	4,664,301	2,619,754
Golf Complex	3,222,234	3,016,981	205,253	(1,936,387)	(1,731,134)
Proposed Reductions		(2,944)	2,944		2,944
	3,222,234	3,014,037	208,197	(1,936,387)	(1,728,190)
<b>INTERNAL SERVICE FUNDS</b>					
Fleet Services	3,346,046	4,267,153	(921,107)	1,767,036	845,929
Proposed Reductions	(153,903)	(154,697)	794		794
	3,192,143	4,112,456	(920,313)	1,767,036	846,723
Central Services	5,672,589	5,505,151	167,438	23,391	190,829
Technology Fees for LT Lifecycle	240,000	240,000			
Proposed Reductions		(3,366)	3,366		3,366
	5,912,589	5,741,785	170,804	23,391	194,195
Facilities Fund	5,231,817	5,252,817	(21,000)	155,885	134,885
Proposed Reductions	(61,841)	(64,572)	2,731		2,731
	5,169,976	5,188,245	(18,269)	155,885	137,616
Insurance	19,711,139	18,434,301	1,276,838	2,756,423	4,033,261
Reduce IBNR per Actuary		(88,872)	88,872		88,872
	19,711,139	18,345,429	1,365,710	2,756,423	4,122,133
<b>TOTAL GROSS BUDGET</b>	<b>203,379,342</b>	<b>200,527,524</b>	<b>2,851,818</b>	<b>(2,610,947)</b>	<b>240,871</b>
LESS:					
Internal Service Funds	28,759,444	28,759,444			
Transfers	14,309,832	14,309,832			
<b>TOTAL BUDGET</b>	<b>160,310,066</b>	<b>157,458,248</b>	<b>2,851,818</b>	<b>(2,610,947)</b>	<b>240,871</b>

## ***GLOSSARY OF BUDGET RELATED TERMS***

<b>Accrual Basis of Accounting</b>	A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is "used up", and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of.
<b>Adjusted Budget</b>	The budget as revised through supplemental appropriations approved by Council during the year and included in the annual budget amendment ordinance.
<b>AFSCME</b>	American Federation of State, County and Municipal Employees
<b>ADA</b>	Americans with Disabilities Act
<b>Assessed Valuation</b>	The taxable portion of fair market value of both real and personal property, as determined by the King County Assessors Office.
<b>BARS</b>	The State of Washington Budget, Accounting and Reporting System required for all governmental entities in the state of Washington.
<b>Benefits</b>	City paid benefits provided for employees such as social security, retirement, worker's compensation, life insurance, medical insurance, and management benefits.
<b>Bond Refinancing</b>	The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.
<b>Budget</b>	The financial plan for the operation of a program or organization for the year or for the project through completion. Legal authority and requirements are found in Revised Code of Washington (RCW 35A.33).
<b>Capital Expenditures</b>	Funds spent for the acquisition of a long-term asset.
<b>Capital Facility Plan</b>	The portion of the Capital Improvement Plan that relates to the city facilities and infrastructure that are planned for under the growth management act and are included in the City of Kent Comprehensive Plan. The plan includes estimated project costs, sources of funding and timing of work over a six-year period. For financial planning, the capital facility plan is presented as a plan of work and proposed expenditures, and is the basis for annual appropriation requests and bond issues.
<b>Capital Improvement Budget</b>	The capital projects approved and funded in the first year of the adopted Capital Improvement Program.
<b>Capital Improvement Program (CIP)</b>	The plan of all capital projects, including those that do not qualify as "facilities" for the Capital Facility Plan, such as large pieces of equipment or vehicles.

## ***GLOSSARY OF BUDGET RELATED TERMS***

<b>Capital Outlay</b>	Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than three years or assets of any value, if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.
<b>Capital Project</b>	The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. The cost must usually be \$25,000 or more in order to be considered a capital project; amounts under \$25,000 are considered in the operating budget. In addition, equipment is considered a capital project if it is \$25,000 or more in cost.
<b>Capital Reserve</b>	An account used to segregate a portion of the government's equity to be used for future capital program expenditures.
<b>Charges for Services</b>	A revenue category which includes a charge for a specific service. These primarily include park recreation fees, plan check fees, court cost and prisoner work release fees and other miscellaneous fees.
<b>Comprehensive Budget</b>	The comprehensive budget combines both the annual financial plan for the operation of government and the annual portion of the Capital Improvement Budget. Excluded from the operating budget are carry-over capital projects which have been previously approved.
<b>Cost Allocation</b>	Assignment of cost charges from one department that reimburse another department for services received. Some examples are Attorney services, Finance services and Human Resource services.
<b>CPI</b>	Consumer Price Index A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.
<b>Debt Service</b>	The annual payment of principal and interest on the City's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as public buildings, parks, roads, storm sewers and water system improvements.
<b>Depreciation</b>	The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting.
<b>Designated Fund Balance</b>	Fund balance that is not legally restricted to a specific use, but is nonetheless planned to be used for a particular purpose. For example, the General Fund has a fund balance that is designated for contingency. There is no legal restriction on the use of this fund balance, but it is budgeted to provide financial stability.
<b>EAP</b>	Employee Assistance Program

## ***GLOSSARY OF BUDGET RELATED TERMS***

<b>Enterprise Fund</b>	A fund used to account for operations that are financed and operated in a manner similar to private business enterprise where the measurement focus is on the cost of providing a service, such as water on a continual basis. Costs are recovered through user charges.
<b>Estimated Actual</b>	An estimate of the year end balance of a revenue or expenditure account.
<b>Expenditure</b>	The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.
<b>Expense</b>	Charges incurred (whether paid immediately or deferred) for proprietary fund operations, maintenance, interest or other charges.
<b>Fees</b>	A general term used for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a penalty. Major types of fees include business and non-business licenses and user charges.
<b>Fines and Forfeitures</b>	A revenue category which primarily includes court, police, traffic and parking fines and forfeitures of property.
<b>Fund</b>	A self-balancing set of accounts with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.
<b>Fund Balance</b>	Working capital, or the net current assets less short term liabilities.
<b>GAAFR</b>	Governmental Accounting, Auditing and Financial Reporting The "blue book" published by the Municipal Finance Officers Association (now the Government Finance Officers Association) to provide detailed guidance for the application of accounting principals for governments.
<b>GAAP</b>	Generally Accepted Accounting Principles are standards used for accounting and reporting by both private industry and governments.
<b>GASB</b>	Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.
<b>General Fund</b>	The General Fund is used to account for all of the City's resources except for those resources which are accounted for in a special purpose fund.
<b>General Obligation Bonds</b>	Bonds for which the full faith and credit of the insuring government are pledged for payment.
<b>GIS</b>	Geographical Information System

## ***GLOSSARY OF BUDGET RELATED TERMS***

<b>IBNR</b>	Medical expenses <i>Incurred But Not Reported</i> by the claimants to the insurance company.
<b>Intergovernmental Revenue</b>	Revenue from other governments, primarily from Federal, State and County grants. State shared revenue from liquor profits and tax are also forms of intergovernmental revenue.
<b>LEOFF</b>	Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.
<b>Licenses and Permits</b>	Revenue category that includes building permits, business and amusement licenses and any other miscellaneous licenses or permits.
<b>LID</b>	Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
<b>LTGO Bonds</b>	<i>Limited Tax General Obligation</i> bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. LTGO bonds must not exceed 1.5 percent of the assessed valuation. The total of LTGO and voted bonds must not exceed 2.5 percent of assessed valuation per State R.C.W.
<b>Miscellaneous Revenue</b>	A revenue category that basically includes leases and rentals of the various city facilities, Senior Center donations plus other revenue such as pay phone revenue.
<b>Modified Accrual</b>	A basis of accounting in which revenues are recognized when available and measurable and expenditures are recorded in the period the liabilities are incurred.
<b>MSDS</b>	Material Safety Data Sheet
<b>Net Budget</b>	The net budget eliminates double counting of the budget by excluding fund transfers and internal service charges such as interfund equipment rental and insurance charges. The net budget represents the true level of spending in the budget.
<b>Object of Expenditure</b>	Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include salaries and wages, benefits, supplies, contracted services and capital outlay.
<b>Operating Budget</b>	An operations plan, expressed in financial terms, whereby an operating program is funded for a single year. Per state law, operating budgets lapse at year-end.

## ***GLOSSARY OF BUDGET RELATED TERMS***

<b>Operating Expense</b>	Those costs including expenditures for salaries and wages, benefits, supplies, services and charges which are necessary to support the primary services of the organization. For example, telephones, printing and motor pool charges, and office supplies are operating expenses.
<b>Organization</b>	A major organizational unit usually responsible for carrying out a major component of department or program responsibilities.
<b>PERS</b>	Public Employees Retirement System provided for employees other than Police and Fire by the State of Washington.
<b>Preliminary Actual</b>	The balance of revenue or expenditure accounts at year-end, but before the final closing of the City's books. This will usually be close to the final actual amounts, but may not include all accruals or other adjustments.
<b>Preliminary Budget</b>	The Mayor's recommended budget submitted to the City Council and the public for approval in October of each year.
<b>Reserved Fund Balance</b>	Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.
<b>Reserves (Fund)</b>	The unencumbered year-end balance of revenue less expenditures in governmental funds.
<b>Restricted Fund Balance</b>	The portion of working capital that is not available for general expenditure. The balance is maintained for a specific designated use.
<b>Revenue</b>	Income received by the City in support of its program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines, interest income and other miscellaneous revenue.
<b>Revenue Bonds</b>	Bond issued pledging future revenues, usually water, sewer, or drainage charges to cover debt payments in addition to operating costs.
<b>RFP</b>	Request for Proposal
<b>Salaries and Wages</b>	A majority of City employees are paid a monthly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.
<b>Standard Work Year</b>	2,080 hours or 260 days is the equivalent of one work year.
<b>Supplemental Appropriation</b>	An appropriation approved by the Council after the initial budget appropriation. Supplemental appropriations are approved by Council during the year and an annual budget amendment ordinance is

## ***GLOSSARY OF BUDGET RELATED TERMS***

approved in December of each year.

<b>Unreserved Fund Balance</b>	The difference between fund assets and fund liabilities of governmental or similar trust funds that is available for general expenditures.
<b>User Charges</b>	The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the entity charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.
<b>WCIA</b>	Washington Cities Insurance Authority
<b>Working Capital</b>	The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year's budget.

**PRINCIPAL TAXPAYERS AND EMPLOYERS  
2012**

<b>PRINCIPAL TAXPAYERS</b>	<b>Nature of Business</b>		<b>2011 Assessed Valuation(1)</b>	<b>Percent of Total</b>
Boeing Company	Aerospace & computer research	\$	402,451,587	3.2%
Puget Sound Energy	Electric and gas utility		189,745,071	1.5%
AMB Property	Holding company		112,726,200	0.9%
Calstrs (formerly McElroy George)			107,974,900	0.9%
Segale Properties (formerly La Terra Ltd Partnership)	Property Management		83,342,100	0.7%
Starbucks	Specialty Coffee Retailer		47,309,142	0.4%
Qwest Corporation	Local telephone service		42,936,438	0.3%
CSHV Kent North (formerly Ellis CB Richard)			42,891,600	0.3%
Fred Meyer	Retail Sales		32,668,700	0.3%
Red Mortgage Capital, Inc.			29,896,000	0.2%
Subtotal			1,091,941,738	8.7%
All others			11,547,063,198	91.3%
TOTAL		\$	<u>12,639,004,936</u>	100.0%

<b>PRINCIPAL EMPLOYERS</b>	<b>Nature of Business</b>	<b>Employees(2)</b>
Boeing Company	Aerospace & computer research	4,000
Kent Public Schools	Public education	3,300
City of Kent	Municipality	630
REI Inc.	Recreational clothing and equipment	700
King County Regional Justice Center	Court and corrections facility	630
Sysco	Wholesale food products distributor	510
Oberto Sausage Co.	Meat sales & food processing	447
Alaska Airlines	Reservations, sales & human resources offices	440
Food Services of America	Wholesale food products distributor	361
Rescare Homecare	Home health care	361
Hexcel Corporation	Aerospace components	358
Starbucks	Specialty Coffee Retailer	350
Affiliated Computer Services	Process medical accounts	338
Exotic Metals Forming Co	Aircraft parts manufacturer	311
Dreyer's Grand Ice Cream	Ice cream manufacturer	300
Flow International Corp.	Scientific research & water jet	290
Office Max	Office supply distributor	245
Manheim Remarketing Inc	Wholesale new and used motor vehicles	243
The Office Depot #1078	Retail sales	235
Veolia Transportation Services Inc	Private sector transportation	233
Bakery Chef, Inc	Manufacture frozen breakfast goods	225
Cenveo Corporation	Printing	213
Fine Line Acquisition	Holding Company	211
Winco Foods #50	Retail Grocery	201

(1) Source: King County Assessor's Office.

(2) Source: City of Kent Business License System (2010 data)



## GENERAL INFORMATION FACT SHEET

	<b>CITY POPULATION</b>	<b>TOTAL ASSESSED VALUATION</b>	<b>VALUE OF NEW CONSTRUCTION</b>	<b>NET BUDGET</b>	<b>GENERAL FUND BUDGET</b>	<b>GENERAL FUND NEW POSITIONS</b>
<b>1996</b>	60,380	4,842,360,082	158,420,396	88,467,576	41,618,451	36.70
<b>1997</b>	70,110	5,073,523,220	120,521,651	91,233,825	43,945,090	27.70
<b>1998</b>	71,610	5,867,681,774	146,646,456	100,891,369	50,765,191	29.90
<b>1999</b>	73,060	6,468,731,941	238,851,817	124,627,344	54,117,802	45.80
<b>2000</b>	73,140	7,130,886,435	144,343,154	120,367,025	56,950,156	(2.50)
<b>2001</b>	82,782	7,582,349,300	203,344,642	123,310,002	61,964,773	10.20
<b>2002</b>	84,275	8,175,782,374	200,734,998	135,698,026	64,678,862	0.20
<b>2003</b>	84,210	8,453,034,167	115,903,575	120,354,862	63,260,617	(17.60)
<b>2004</b>	84,560	8,798,031,223	123,609,116	118,606,555	62,793,185	(4.50)
<b>2005</b>	84,920	9,347,791,425	117,504,375	130,450,605	68,515,077	0.50
<b>2006</b>	85,650	10,224,528,958	310,990,742	139,355,708	71,344,965	0.50
<b>2007</b>	86,660	11,516,613,699	263,982,577	152,368,585	80,036,857	24.60
<b>2008</b>	86,980	12,758,751,418	203,704,253	156,141,979	83,608,334	7.54
<b>2009</b>	88,380	11,725,006,664	97,929,549	166,705,051	86,868,831	(49.94)
<b>2010</b>	114,218	13,070,047,120	66,801,765	158,308,376	80,019,370	(135.33)
<b>2011</b>	117,869	12,639,004,936	125,079,703	159,267,722	75,047,120	17.00
<b>2012 *</b>	118,200			157,458,248	71,722,248	(25.25)

\* Estimate

### SELECTED MUNICIPAL FACILITIES AND SERVICES

#### **PUBLIC SAFETY SERVICES**

##### **Police Services:**

145 Commissioned Police  
51.275 Non-Commissioned Police  
25.5 Corrections Personnel

#### **PUBLIC WORKS SERVICES**

##### **Water System:**

280 Miles of Water Mains  
14,281 Water Customers  
6.84 Million Gallons per Day

##### **Sewerage System:**

209 Miles - Sanitary Sewer Main  
249 Miles - Storm Sewer System  
15,262 Sanitary Sewer Customers

##### **Transportation System:**

726 Lane Miles of Streets  
6,573 Street Lights

#### **ADDITIONAL GENERAL SERVICES**

4,903 Business Licenses Issued  
34.4 Square Miles of the City  
2,094 Building Permits Issued

#### **LEISURE SERVICES**

##### **Statistics**

1,434 Acres of Park land  
83 Parks  
23 Miles of Trails

##### **Major Facilities**

City Golf Complex (18 Hole, Par 72)  
Par 3 Exec 9 hole  
Driving Range 32 stalls  
Miniature Golf 18 Holes  
Pro Shop; Restaurant  
Kent Commons Multipurpose Ctr  
Kent Parks Senior Center  
Kent Valley Ice Centre  
Kent Senior Activity Center

##### **Participation**

Cultural/Art Performances (50-60/yr)  
Athletic Teams (850)  
Annual Events (137,400 attendees)\*  
21 Ball Fields, 15 Tennis Courts

##### **Large Parks**

Campus Park  
Clark Lake Park  
Lake Fenwick Park  
Lake Meridian Park  
Mill Creek Earthworks Park  
Morrill Meadows Parks  
Russell Road Park  
Service Club Ballfields  
West Fenwick Park

\*\* Includes 4th of July Splash, Arts & Cultural activities at Cornucopia Days, Kents Parks Halloween Party, Christmas Rush Fun Run, Holiday Bazaar, Kent Kids' Arts Day, Kent Student Art Exhibits, Summer Concert Series and Spotlight Series.