

2015 - 2016 Adopted Budget

City of Kent, Washington

Operating Budget and
Capital Improvement Plan



CITY OF KENT, WASHINGTON

2015-2016 Adopted Budget



Suzette Cooke
Mayor

Prepared by:
Finance Department

Aaron BeMiller
Finance Director

Barbara Lopez
Assistant Finance Director

Kathleen Etheredge
Senior Financial Analyst

Patty Roseto
Senior Financial Analyst



2014 - 2015 Adopted Budget

Table of Contents

Introduction

City of Kent Organization	1
Mayor/Council	2
Principal Officials	3
Mayor's Letter	4
Capital & Operating Budget	11
Combined Operating Statement	12
Budget Highlights	13
Major Changes Summary for 2015-2016	16
Major Changes General Fund Detail	17
Major Changes Other Funds Detail	20
Budget Calendar	22
Financial Policies	23
Budget & Accounting Structure	28
Budget & Spending Control System	32

Budget by Fund

General Fund	33
Special Revenue Funds	37
Street Operating Fund	39
Public Safety Retiree Fund	40
Lodging Tax Fund	41
Youth & Teen Fund	42
CIP Fund	43
Criminal Justice Fund	44
Housing & Community Dev Fund	45
Art Program Fund	46
ShoWare Operating fund	47
Debt Service Funds	48
Non-Voted Debt Service Fund	49
Special Assessment Debt Service Fund	50
Capital Projects Funds	51
Street Capital Projects	52
Parks Capital Projects	53
Technology Capital Projects	54
Enterprise Funds	55
Utility Clearing Fund	56
Water Fund	57
Sewerage Fund	59
Golf Complex Fund	61
Internal Service Funds	62
Fleet Services Fund	63
Central Services Fund - Central Stores	71
Central Services Fund - Information Technology	72
Facilities Fund	75
Insurance Fund	77

Budget by Department

City Council & Administration	83
Economic and Community Development	89
Finance	94
Human Resources	101
Information Technology	106
Law	111
Municipal Court	116
Parks, Recreation & Community Services	121
Police	129
Public Works	135

Capital Improvement Program

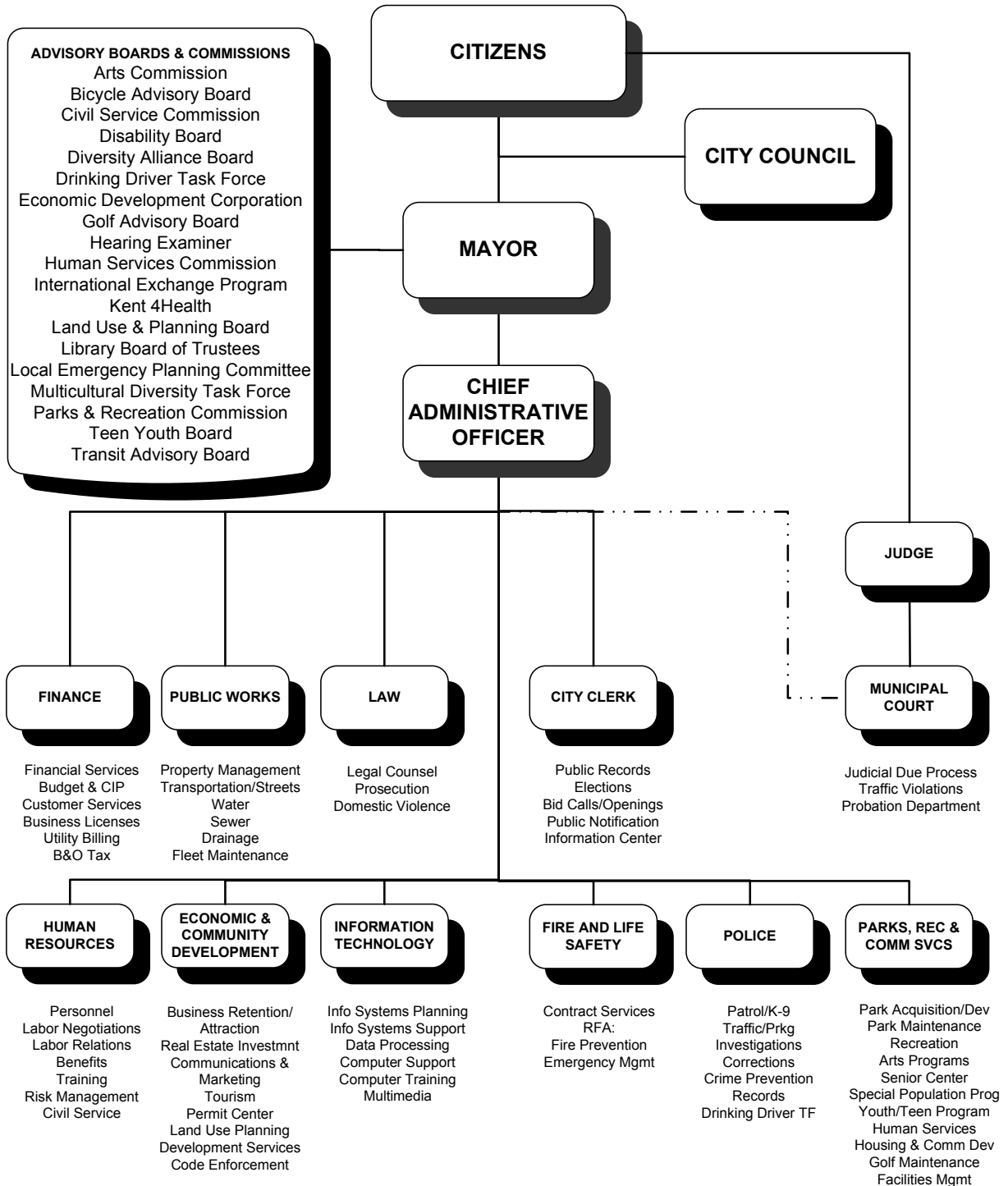
149

Supplemental

General Fund Trends	159
General Information Fact Sheet	161
Principal Taxpayers and Employers	162
City Taxes and Tax Rates	163
Property Tax Data	164
Local Sales Tax Distribution	165
Building Permits	166
Job & Salary Classifications	168
Property Tax Levy Ordinance	177
Budget Adoption Ordinance	181
Budget Ordinance Exhibits	184
Glossary of Budget Related Terms	187



City of Kent 2015 Organization Chart





Mayor Suzette Cooke



2015 City Council

Jim Berrios, Council President Dana Ralph, Les Thomas (Front row)
Brenda Fincher, Dennis Higgins, Bill Boyce, Deborah Ranniger, (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 Pro 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	12-31-2017
COUNCIL MEMBERS	
Dana Ralph, President	12-31-2015
Jim Berrios	12-31-2017
Bill Boyce	12-31-2015
Brenda Fincher	12-31-2015*
Dennis Higgins	12-31-2017
Deborah Ranniger	12-31-2015
Les Thomas	12-31-2015

*Incumbent term expiration; position expiration is 12-31-2017

GENERAL GOVERNMENT

Derek Matheson, Chief Administrative Officer

Aaron BeMiller, Finance Director

Tom Brubaker, City Attorney

Michael Carrington, Information Technology Director

Lorraine Patterson, Human Resources Director

ECONOMIC AND COMMUNITY DEVELOPMENT

Ben Wolters, Economic and Community Development Director

PARKS AND RECREATION

Jeff Watling, Parks, Recreation and Community Services Director

PUBLIC SAFETY

Ken Thomas, Police Chief

PUBLIC WORKS

Tim LaPorte, Public Works Director



OFFICE OF THE MAYOR
Suzette Cooke, Mayor
220 4th Avenue South
Kent, WA 98032
Fax: 253-856-6700

PHONE: 253-856-5700

May 14, 2015

Dear Council President Ralph, City Council, and Kent residents:

I am pleased to present the City of Kent's biennial budget for fiscal years 2015–2016 as adopted on December 16, 2014. The net operating budget totals \$317.7 million, an increase of 10.5% from the previous biennium, and the capital portion is \$45.5 million, 18.7% above the previous biennium, for a combined two-year total of \$362.2 million, 11.4% higher than the previous biennium.

The City of Kent has been able to sustain most programs and services for its residents despite the difficult economic climate of the past several years. While the economic climate is showing signs of improvement, developing a balanced budget continues to be an increasing challenge due to the city's fiscal realities.

To that end, the city is creating a **Financial Sustainability Task Force** made up of fifteen (15) individuals representing our diverse community. The purpose of this task force is to represent, educate, and engage the community to provide detailed recommendations to the mayor and city council regarding the city's long-term financial sustainability. The task force will be charged with examining our revenue structure and balance those resources against our services. Further, the task force will examine the city's service delivery methods and the levels of service provided to determine if the city should explore other service delivery options or even discontinue some services.

The 2015-16 budget incorporates efficiencies, maintains the public's safety, reduces internal debt obligations, and honors the council's strategic goals. However, it uses general fund reserves in order to balance the "gap" between revenues and expenditures. In 2016, the magnitude of this "gap" is \$2.1 million and will be addressed in the mid-biennium adjustment I propose to council in the fall.

Introduction

The impacts of the Great Recession continue to affect our local economy and resulting government revenues. Even as our economy continues to recover, we do not expect to return to pre-recession revenue levels for several years.

Additionally, the Washington State Supreme Court's ruling on the McCleary case could have a significant negative impact on city revenues, especially for the general fund. The court decision, which mandates the state significantly increase its funding to K-12 education, may result in a decrease of state-shared revenue cities receive. Annually, Kent receives \$12.7 million in state-shared revenue, \$10.5

million of which is recorded in the city's general fund. The 2015-16 budget assumes the city will continue to receive the same level of state-shared revenues in 2015 and 2016 as it has in previous years.

In order to sustain services during the recession, the city has borrowed money from itself over the last several years to pay for capital projects. This internal borrowing is an entirely appropriate and common method governments use to fund relatively low cost projects. This type of borrowing is faster and much cheaper than either a traditional bank loan or selling bonds to raise capital. However, it is in the city's long-term best interest to expedite the repayment of these internal loans to free up those funds currently restricted for loan payments to be used for other purposes.

The organization has been actively managed for both results and overall financial stability. In 2013, the city implemented strategies to meet its goal of achieving at least a 10% fund balance in the general fund. Through ongoing prudent fiscal management the city met that goal at the end of 2014. Although the 2015-16 adopted budget dips into the general fund balance in order to be balanced - \$500,000 in 2015 and \$2.1 million in 2016 - my mid-biennium adjustment will include increased revenues and/or decreased expenses to address this large "gap" so we can stay on track with our policy of maintaining a 10% fund balance.

Our city's number one priority is public safety, and to that end, the budget includes \$81.5 million of general fund resources for the biennium for police, jail, court, attorneys (not including civil), and fire services. The public safety budget reflects 49.4% of the entire biennium general fund budget of \$164.8 million. Additionally, the criminal justice fund, which is not included in the general fund, adds an additional \$6.2 million dedicated to public safety.

Revenue Assumptions

To continue the context in which this budget was built, we must recognize the limitations of our revenues – both in amount and source. Our revenue projections are based largely upon the following assumptions:

1. The local economy will remain sluggish, but we expect to see a gradual modest improvement over the next 24 months.
2. Inflation will be moderate, thus giving only a modest boost to sales tax.
3. Short-term interest rates will remain at their current historically low levels throughout 2016.
4. State-shared revenue will not be impacted by state legislative actions that address the state supreme court's decision on the McCleary case.

Based upon the above assumptions, and with an in-depth review of our revenue patterns, we are projecting an increase in general fund revenues of 5.8% in 2015 as compared to the adopted 2014 budget, and another 1.4% increase in 2016.

State law caps a city's **Property Tax** collections to 1% growth plus new construction. "Banked capacity" of property tax is the difference between property tax revenue the state allows the city to levy and the actual amount the city collects. In order to reduce property owners' tax burdens, Kent does not collect the full amount of property tax allowed under the law. While the 2015-16 budget utilizes almost \$1.0 million of banked property tax capacity, the city has an estimated \$6.0 million remaining.

The **Business & Occupation Tax (B&O)** rate has been held at its previous levels. The budget funds four additional positions to administer the program equitably and the costs of the new positions are expected to be offset by increased revenue. B&O revenues are budgeted to increase by \$400,000 in 2015.

Construction and property sales form the basis for our **Real Estate Excise Tax (REET)** revenues. While both are showing signs of improvement, our REET revenues continue to be down 45.4% from pre-recession receipts.

Sales Tax revenue is assumed to increase by 4% in both 2015 and 2016 as the economy continues to improve. Even with these projected increases, the city's sales tax revenue projections are 5.7% lower (including streamed lined sales tax mitigation dollars from the state) than actual sales tax revenue received in 2007. When Washington State implemented **Streamlined Sales Tax (SST)** in 2008, it switched our sales tax collection from source-based to destination-based. This means that Kent can no longer collect sales tax on goods shipped outside of Kent from our warehouses. The city is projected to receive \$5.0 million per year in mitigation dollars from the state, which only partially offsets the estimated \$12.7 million annual loss in sales tax revenue as a result of SST.

State-shared revenues are assumed to maintain a status quo level as in previous years. Any changes in the amount of state-shared revenue will need to be addressed in reaction to any changes made by the state legislature. The city has budgeted \$12.7 million in state-shared revenues with \$10.5 million being recorded as general fund resources.

Expenditures

The city's 2015-16 net operating budget totals \$317.7 million for two years, which represents a 10.5% increase from the annual budgets for 2013 and 2014 combined.

Salaries and benefits represent 64.5% of the total general fund expenditures for the biennium and 53.3% of total budgeted biennial expenditures city-wide (excluding debt service and capital project expenses). The significant changes to salary and benefits include:

Cost of Living Adjustment (COLA): The proposed budget includes a 2.2% cost of living adjustment based on the actual change in CPI (consumer price index). The impact in 2015 is an increase of just over \$1 million city-wide. The budget includes a forecasted 2.2% COLA increase for 2016, resulting in a city-wide increase of approximately another \$1 million.

Retirement (PERS): The state controls retirement costs. This biennial budget includes nearly a 30% increase in retirement rates, from 9.21% to 12%. The city-wide impact is just over \$1.2 million for the biennium.

Medical/Health care: The budget assumes no increase in medical costs for 2015, but does assume a 3% increase in 2016. The impact city-wide in 2016 is nearly \$300,000.

The **General Fund** budget includes the following significant increases from base budget levels:

Economic and Community Development: An increase of \$212,000 in 2016 for personnel to process increased building development activity.

Finance: Three new positions to enhance the city's tax collection efforts. The cost associated with the positions is \$271,000 in 2015, and is rolled into the finance department's base for 2016. The increase is entirely offset through revenue collections.

Human Resources: An increase of \$86,000 in 2015 to hire temporary staff through a supportive employment program, funding equity and social justice training, and recognition and engagement strategies. The funding for these programs is continued into 2016.

Information Technology (IT): \$125,000 to hire a business analyst paid for by B&O revenues. This position will work in conjunction with finance to help ensure tax equity for businesses that pay Kent's B&O tax. The increase is rolled into the department's base for 2016. The budget includes another \$200,000 in 2016 for two additional positions.

Parks, Recreation & Community Services: \$250,000 in 2015 for costs associated with the new state standards applied to public defenders' caseloads. The increase is rolled to the Parks, Recreation, & Community Services budget for 2016. The budget includes an additional \$90,000 in 2016 to address impacts related to the HealthCare Reform Act.

Police Department: \$313,500 in 2015 to add personnel, and another \$330,000 for personnel in 2016.

Public Works: In 2015, costs associated with B&O tax-supported street projects will now be accounted for as part of the project cost, with a commensurate

reduction in the general fund. This coding change will result in a clearer picture of actual street construction costs and is carried forward into 2016. The 2016 budget also includes a \$200,000 increase for personnel.

Neighborhood Councils: \$25,000 per year for projects and matching grants.

Debt Reduction: The adopted budget addresses the need to reduce city internal debt through a general fund transfer of \$1.6 million in 2015 and another \$ 1.0 million in 2016 to the city's Capital Improvement Fund (CIP). The CIP has a deficient balance of approximately \$4.5 million. This transfer will help us reach a positive balance in 2016.

Capital Projects of \$19.9 million in 2015 and \$19.4 million in 2016 include:

- \$500,000 for parks lifecycle (repair and replacement) projects,
- \$500,000 in 2015 for repairs to the Kent Commons roof,
- \$600,000 for facility maintenance projects,
- \$1.7 million in 2015 for IT lifecycle hardware and software replacement,
- \$4.7 million for asphalt street overlays,
- \$2.8 million for water utility projects,
- \$1.1 million for sewer utility projects, and
- \$8 million for drainage utility projects.

Council Policies

The Kent City Council Strategic Plan includes the development of a sustainable funding model, and this adopted budget moves us in that direction. The council also approved two measures that provided a solid framework for the budget process:

- **Biennial Budget:** On March 6, 2012, council approved shifting to a new biennial (two-year) budget process which complements longer-term planning.
- **Financial Policies:** On June 5, 2012, council adopted updates to the financial policies that guide the budget process, including:
 - Work toward a **10% fund balance** in the general fund
 - Establish a **\$1.5 million contingency/emergency fund** that is separate from the 10% fund balance. To build this fund, we will contribute \$500,000 annually for the next three years.
 - Establish a **capital reserve fund**, contributing \$250,000 annually.

Consistent with the previous biennium budget, this budget continues the modifications made to the way we fund **human services**. Traditionally, an amount equal to 1% of the previous year's general fund revenues was allocated to fund these services, placing them at the mercy of our fluctuating economy. Council approved shifting to a per capita basis for improved stability. The 2015 rate is \$7.19 per capita, generating nearly \$873,000 for direct grants to human service organizations. (no staff or overhead costs are off-set.) The rate will increase

according to inflation. By comparison, cultural arts programs have always been funded at \$2.00 per capita, which also pays a portion of staff costs.

Conclusion

The city provides vital public services to a growing population of approximately 124,000 residents and 5,000 businesses, and we strive to leverage every dollar toward adding value to people's lives. The change in how sales tax collections are allocated to cities (SST), and the economic nose dive from the recession have challenged us over the past several years; but they have also forced us to look critically at our operations in search of efficiencies and relevancy. Through training in LEAN management techniques, we have streamlined, eliminated and coordinated processes to increase our productivity and improve service delivery. But the workload in many of our department/divisions is unsustainable at current staffing levels. Due to limited resources and growing demands for services, as this budget reflects, we cannot sufficiently meet our residents' and customers' expectations. I am hopeful the new Financial Sustainability Task Force will influence our collective wisdom towards a reliable, sustainable budget model that supports our vision:

Kent is a safe, connected and beautiful city, culturally vibrant with richly diverse urban centers.

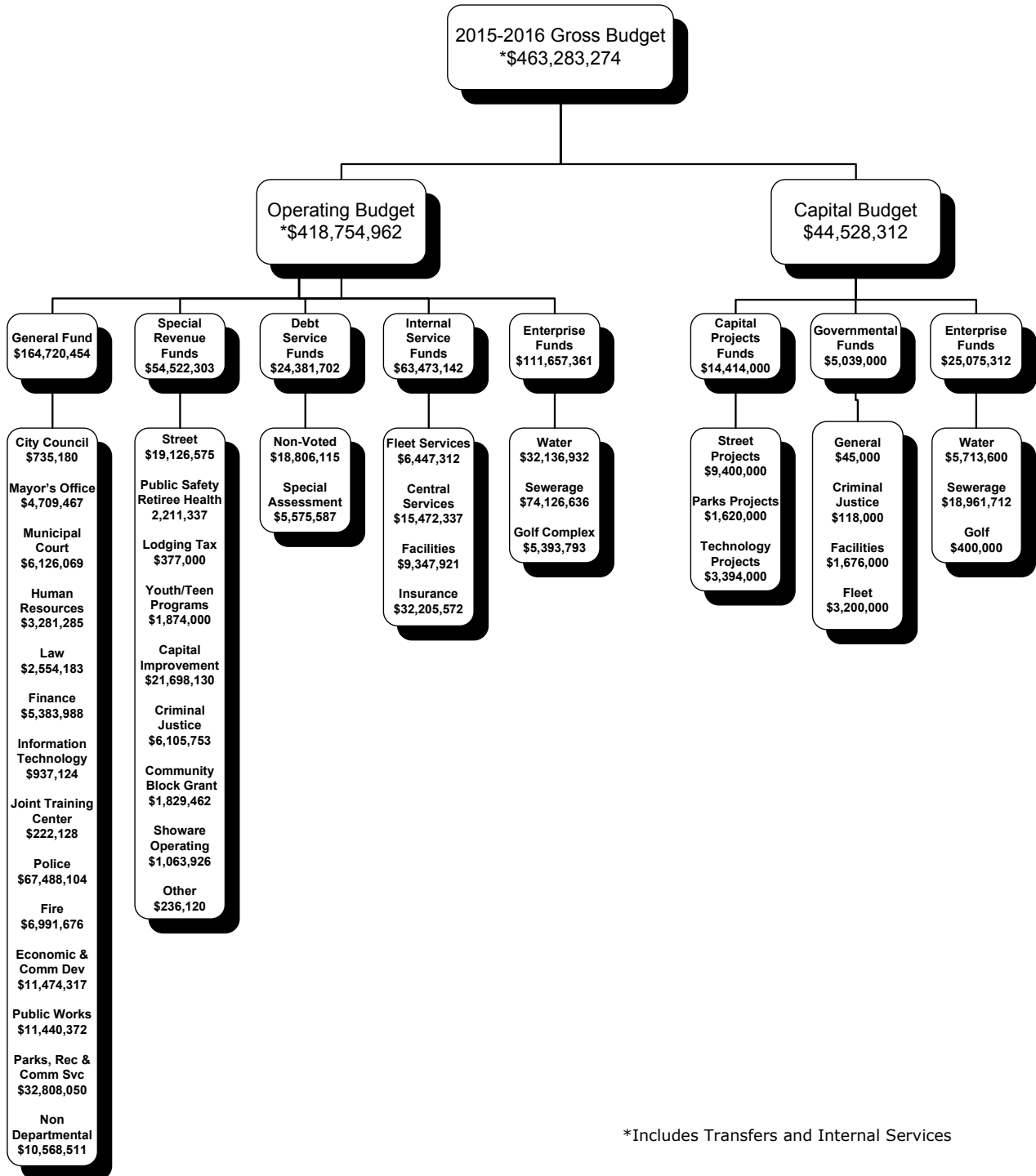
The budget process is a team effort and reflects many hours of hard work. I would like to extend special thanks to city staff and the council in developing the 2015-16 biennial budget.

Respectfully submitted,

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

CITY OF KENT, WASHINGTON
2015 - 16 Biennial Budget
Combined Operating Statement

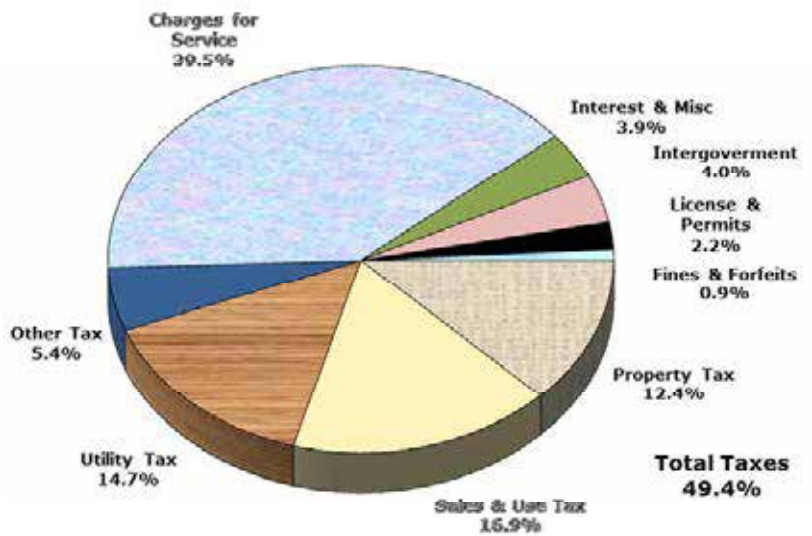
	2015 Beginning Balance	2015 Revenues	2015 Expenditures	2016 Revenues	2016 Expenditures	2016 Ending Balance
GOVERNMENTAL FUNDS						
GENERAL FUND	12,918,790	80,511,899	81,011,899	81,593,555	83,753,555	10,258,790
SPECIAL REVENUE FUNDS						
Street Operating	613,910	9,647,034	9,556,734	9,670,416	9,569,841	804,785
LEOFF 1 Retiree Benefits	970,860	1,085,460	1,085,460	1,164,516	1,125,877	1,009,499
Lodging Tax	243,840	208,145	188,500	210,226	188,500	285,211
Youth/Teen Programs	161,140	907,028	932,000	912,600	942,000	106,768
Capital Improvement	(5,381,230)	13,624,231	11,007,484	13,296,032	10,690,646	(159,097)
Criminal Justice	2,033,611	2,654,327	3,085,451	2,675,992	3,138,302	1,140,177
Community Block Grant		914,731	914,731	914,731	914,731	
Other Operating Projects	214,764	120,005	120,005	116,115	116,115	214,764
ShoWare Operating		959,325	528,003	965,808	535,923	861,207
DEBT SERVICE FUNDS						
LTGO Debt		9,622,341	9,622,341	9,183,774	9,183,774	
Special Assessment	5,817,051	2,041,207	2,967,844	1,709,756	2,607,743	3,992,427
CAPITAL PROJECTS FUNDS						
Street Projects		4,700,000	4,700,000	4,700,000	4,700,000	
Parks Projects		810,000	810,000	810,000	810,000	
Technology Projects		1,697,000	1,697,000	1,697,000	1,697,000	
PROPRIETARY FUNDS						
ENTERPRISE FUNDS						
Water	5,995,080	18,828,692	18,932,058	18,871,858	18,918,474	5,845,098
Sewerage	11,316,312	45,482,299	46,276,385	46,125,921	46,811,963	9,836,184
Golf Complex	(2,954,800)	2,699,286	3,069,372	2,737,450	2,724,421	(3,311,857)
INTERNAL SERVICE FUNDS						
Fleet Services	3,005,770	4,448,514	4,799,002	4,674,233	4,848,310	2,481,205
Central Services	1,488,050	7,174,409	7,540,740	7,549,855	7,931,597	739,977
Facilities	1,450,955	5,170,397	5,745,439	5,255,641	5,278,482	853,072
Insurance	13,145,710	13,424,648	15,814,765	13,780,742	16,390,807	8,145,528
TOTAL GROSS BUDGET	51,039,813	226,730,978	230,405,213	228,616,221	232,878,061	43,103,738
LESS:						
Internal Service Funds		27,012,523	27,012,523	28,042,192	28,042,192	
Transfers		23,482,908	23,482,908	22,521,838	22,521,838	
TOTAL BUDGET	51,039,813	176,235,547	179,909,782	178,052,191	182,314,031	43,103,738

2015-16 BUDGET HIGHLIGHTS

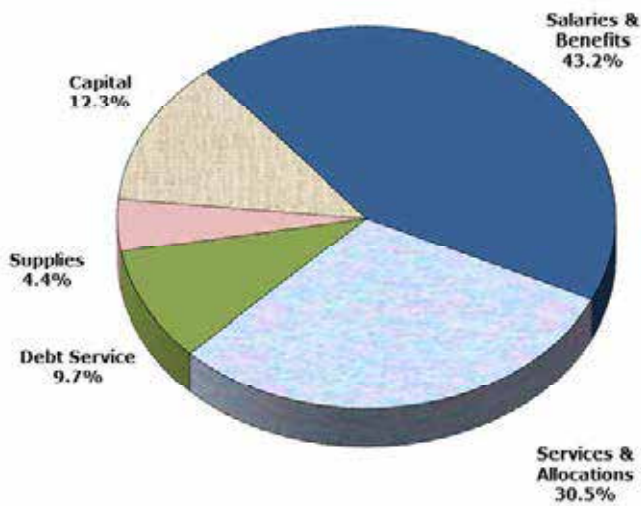
On December 16, 2014, Council adopted the City’s 2015-2016 biennial budgets. The adopted 2015-16 net biennial budget totals slightly over \$463 million and reflects Kent’s continued efforts to adjust to a new economic reality, where rising costs converge with deteriorating revenues. The two year budget continues existing essential services to the public, as well as providing funds to continue paying down internal debt. The General Fund budgeted revenues include a 4% increase in sales tax projections based on current trends, and also utilizes \$1 million of the \$7 million in property tax bank capacity to continue funding basic services to the public.

Where the Money Comes From

Taxes are the primary funding of general governmental services, and provide 49.4% of the total funding sources for 2015-16. 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.



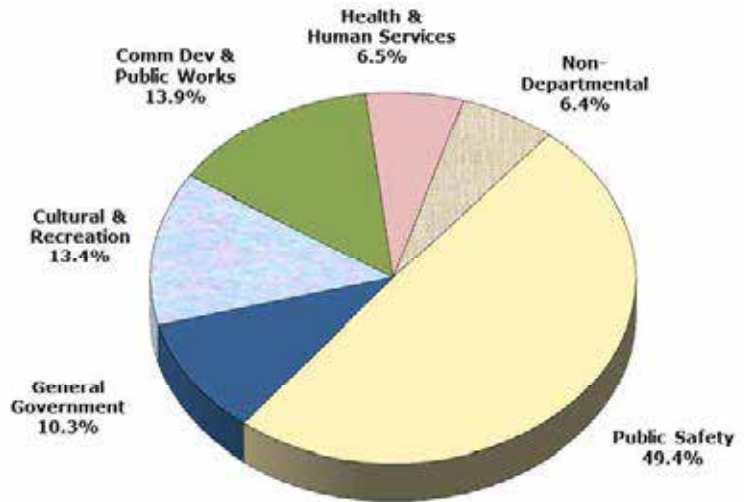
Where the Money Goes by Category



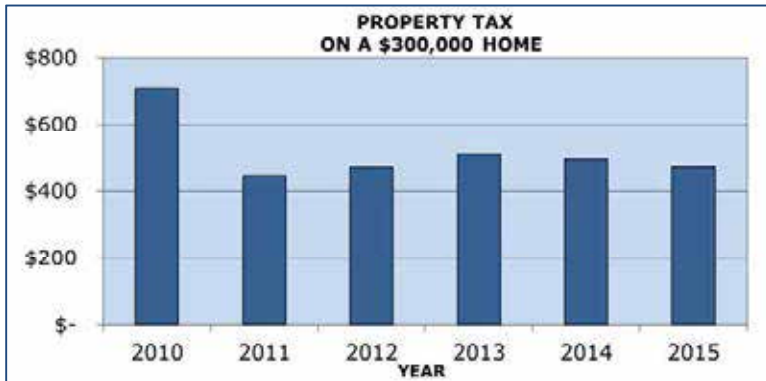
Salaries and benefits make up 43.2% of city expenditures, supporting 667 full time equivalent positions. Services and allocations are expenditures for outside contractors, consultants and internal services across departments and funds. Debt service is the debt repayment of principal and interest on the 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

General services to the public are provided by the General Fund. Public Safety (Police, Fire Services, Municipal Court, Prosecuting Attorneys) represents 49.4% of the total General Fund expenditures. Health and Human Services at 6.5%, include contracts with human service agencies, Parks Senior Center, Adult Day Care, and Adaptive Recreation Programs. Community Development and Public Works at 13.9%, includes the Permit Center, Planning and Building Services, Street and Public Works. Cultural and Recreation programs represent 13.4% of total expenditures. General Government includes the administrative and support functions of City Council, Mayor's Office, City Clerk, Human Resources, Legal and Finance Departments. General Government composes 10.3% of the General Fund budget.



City Share of Property Taxes

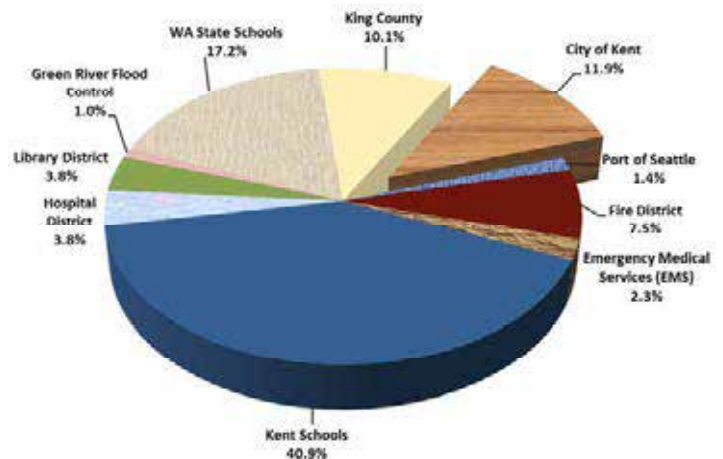


Property taxes are a major source of revenue for municipalities as well as other government entities. Beginning in 2011, property taxes were reduced by \$1 per assessed valuation due to formation of the Regional Fire Authority. Based on citywide assessed valuation, the City's 2015 levy rate is \$1.57621 per \$1,000 of assessed valuation, which is well below the maximum allowable rate of \$2.325.

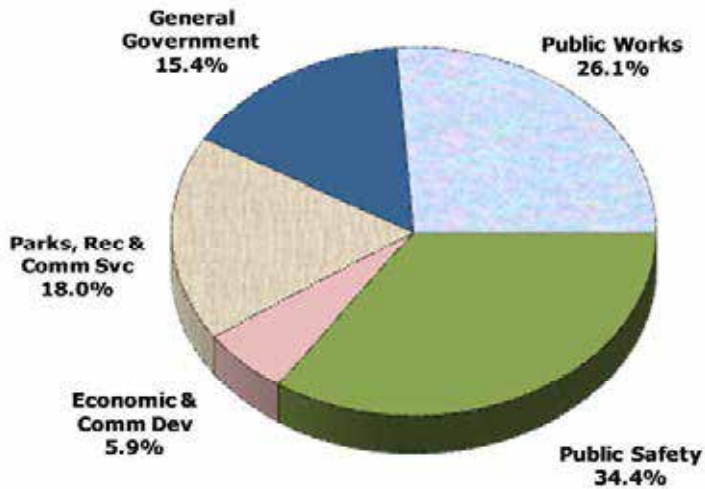
Where Property Taxes are Distributed

King County establishes property values and sets property tax rates based on each area's submitted needs. Of a typical Kent 2015 property tax bill, only 11.9% goes to the City of Kent. The remaining 88.1% is distributed to other agencies as shown here.

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



Staffing

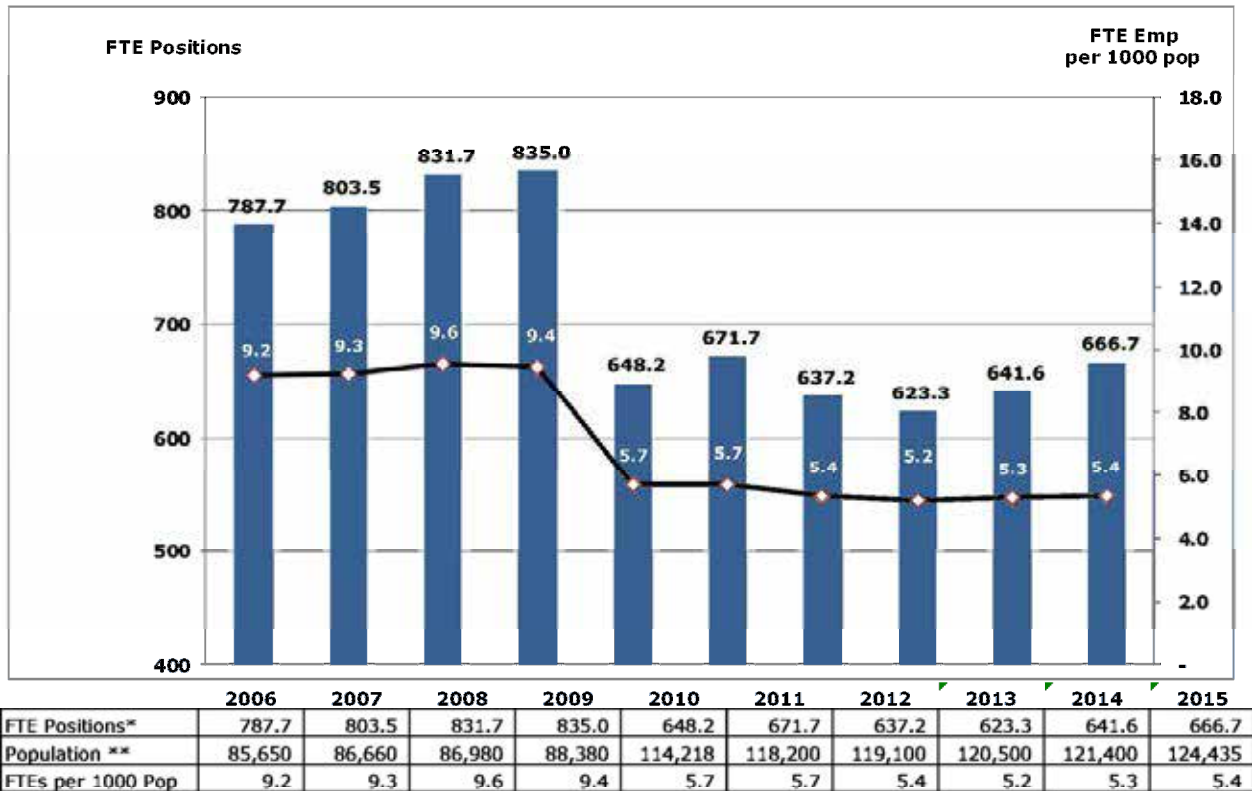


Salaries and benefits represent 43.2% of city-wide expenditures and 64.5% of General Fund expenditures.

Citywide for 2015, there are a total of 666.72 full time equivalent positions. New positions authorized in 2015 include three Police Officers, three B&O positions, three IT positions, a fleet mechanic, a capital project coordinator in Facilities, and conversion of budgeted temporary dollars to 12 full-time Public Works Operations maintenance workers. An increase of four part time positions to full-time and two positions from half-time to .75 regular part-time were also approved.

Efficiency

Our increasing efficiency is demonstrated by the graph shown below. In the past ten years, the population in Kent has increased by 45.9%, yet the number of employees per 1,000 residents has declined from 9.2 to 5.4.



* 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. 2015 is an estimate.

2015-2016 Major Changes

	2015 Changes				2016 Changes			
	Gen Fund FTE	General Fund	Other Fund FTE	Other Funds	Gen Fund FTE	General Fund	Other Fund FTE	Other Funds
Council Approved Revenues		77,074,830				77,728,290		
Baseline Expenditures		79,241,559				81,487,932		
Baseline Deficit		(2,166,729)				(3,759,642)		
Revenue Changes								
Sales Tax - 4% increase		954,250				1,338,140		
Internal Utility Tax - 1%		616,600				623,400		
ECD Permits/Plans Review-fee increase		136,000				136,000		
Property Tax - banked capacity		999,170				1,119,050		
Subtotal		2,706,020				3,216,590		
Revenues to Support Dept Changes								
Permit revenue - ECD		256,728				212,000		
B&O Revenue - collection increase		460,950				423,280		
Block Grant Funding - Parks		29,434				30,023		
Parking Citation revenue from 2014 Council Exp Savings		13,532				13,532		
		25,000						
Subtotal		785,644				678,835		
Total Revenue		3,491,664				3,895,425		
Limited Term Changes								
Utilities Repayment		506,526				506,526		
Reduce Liability Insurance Rates		(609,175)		(250,080)		(609,175)		(250,080)
Reduce Workers Compensation Rates		(400,000)		(173,360)		(400,000)		(173,360)
Transfer to CIP Fund		1,617,740				1,021,630		
Subtotal		1,115,091		(423,440)		518,981		(423,440)
Department Changes								
City Council	0.225	10,000			0.225	10,000		
Administration		25,000				25,000		
Economic & Comm Dev					2.420	212,000		
Finance	3.000	270,950	0.69	40,460	3.000	283,280	0.69	40,698
Human Resources		85,928				105,103		
Information Technology	1.000	125,000	2.00	252,500	3.000	325,000	2.00	325,651
Parks, Rec & Comm Svcs	0.950	279,434	1.00	44,975	3.200	369,834	1.00	(356,238)
Police	3.250	313,532		190,018	6.250	646,585		170,018
Public Works		(400,000)	13.00	1,972,043	1.000	(200,000)	15.00	1,595,490
Subtotal	8.425	709,844	16.69	2,499,996	19.095	1,776,802	18.69	1,775,619
Total Expenditures	8.425	1,824,935	16.69	2,076,556	19.095	2,295,783	18.69	1,352,179
Use of General Fund Balance		(500,000)				(2,160,000)		

**2015-2016 Major Changes Detail
General Fund**

Department/ New Appropriations	Original Proposal 2015		Potential Adjustments 2015		Adjusted Prelim 2015		Original Proposal 2016		Potential Adjustments 2016		Adjusted Prelim 2016	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Council Approved Revenues		77,074,830				77,074,830		77,728,290				77,728,290
Baseline Expenditures		79,366,559		(125,000)		79,241,559		81,612,932		(125,000)		81,487,932
Baseline Deficit		(2,291,729)		125,000		(2,166,729)		(3,884,642)		125,000		(3,759,642)
Revenues												
Proposed Revenues												
Business & Occupation Tax		3,000,000		(3,000,000)				3,000,000		(3,000,000)		
Sales Tax - Increase from 1% to 4% increase				954,250		954,250				1,338,140		1,338,140
ECD Permits/Plans Review - fee increase				136,000		136,000				136,000		136,000
Property Tax - Banked Capacity				999,170		999,170				1,119,050		1,119,050
Internal Utility Tax - 1%		616,600				616,600		623,400				623,400
\$20 Car Tab Fee for Street O&M new row								1,660,000		(1,660,000)		
Subtotal		3,616,600		(910,580)		2,706,020		5,283,400		(2,066,810)		3,216,590
Revenues to Support Department Changes												
Permit revenue - ECD		212,000		44,728		256,728		212,000				212,000
B&O Revenue (collection increase) - Finance		460,950				460,950		423,280				423,280
Sponsorship fees for Kent Radio - IT		169,000		(169,000)				134,000		(134,000)		
Block Grant Funding - Parks, Rec & Comm Svc		29,434				29,434		30,023				30,023
Parking Citation revenue				13,532		13,532				13,532		13,532
from 2014 Council Exp Savings				25,000		25,000						
Subtotal		871,384		(85,740)		785,644		799,303		(120,468)		678,835
Total Revenue		4,487,984		(996,320)		3,491,664		6,082,703		(2,187,278)		3,895,425
Expenditures												
Limited Term/Other Changes												
Utilities Repayment		675,368		(168,842)		506,526		675,368		(168,842)		506,526
Reduce Liability Insurance Rates		(609,175)				(609,175)		(609,175)				(609,175)
Reduce Workers Compensation Rates		(400,000)				(400,000)		(400,000)				(400,000)
Transfer to CIP Fund new row		1,617,740				1,617,740		1,021,630				1,021,630
Subtotal		1,283,933		(168,842)		1,115,091		687,823		(168,842)		518,981
City Council & Administration												
Admin Asst 1 - Increase .525 FTE to .75 FTE					0.225	14,117		14,399			0.225	14,399
Exp offset from Council supplies budget		(14,117)				(14,117)		(14,399)				(14,399)
Neighborhood Council Matching Grants				25,000		25,000		25,000				25,000
Council Added - Historical Society				10,000		10,000				10,000		10,000
new row												
Subtotal				35,000		35,000		25,000		10,000		35,000

**2015-2016 Major Changes Detail
General Fund**

Department/ New Appropriations	Original Proposal 2015		Potential Adjustments 2015		Adjusted Prelim 2015		Original Proposal 2016		Potential Adjustments 2016		Adjusted Prelim 2016	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Public Works												
Lump Sum												
Signal Technical and Supplies												
Signal Maintenance Van												
Intersection Traffic Counts												
PW Alloc B&O Costs				(400,000)		(400,000)						
Subtotal				(400,000)		(400,000)		200,000		(200,000)		
									1.000		1.000	
										100,138		100,138
										45,000		45,000
										54,862		54,862
										(400,000)		(400,000)
									1.000		1.000	
										(400,000)		(200,000)
Total Expenditures	6.175	2,444,517	2.250	(619,582)	8.425	1,824,935	8.425	2,632,040	10.670	(336,257)	19.095	2,295,783
Use of (Add to) Fund Balance		248,262				500,000		433,979				2,160,000

**2015-2016 Major Changes Detail
Other Funds**

Department/New Appropriations	Original Proposal 2015		Potential Adjustments 2015		Adjusted Prelim 2015		Original Proposal 2016		Potential Adjustments 2016		Adjusted Prelim 2016	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Revenues to Support Department Changes												
Riverbend revenue reductions		(415,058)				(415,058)		(376,894)				(376,894)
Repayment to Utilities		675,368				675,368		675,368				675,368
Subtotal		260,310				260,310		298,474				298,474
Total Revenue		260,310				260,310		298,474				298,474
Expenditures												
Limited Term Changes												
Reduce Liability Insurance Rates		(250,080)				(250,080)		(250,080)				(250,080)
Reduce Worker's Compensation Rates		(173,360)				(173,360)		(173,360)				(173,360)
		(423,440)				(423,440)		(423,440)				(423,440)
Finance												
Meter Reader increase - .53 to 1.0 FTE	0.470	27,265			0.470	27,265	0.470	27,265			0.470	27,265
Customer Service Rep - .53 to .75 FTE new row	0.220	13,195			0.220	13,195	0.220	13,433			0.220	13,433
Subtotal	0.690	40,460			0.690	40,460	0.690	40,698			0.690	40,698
Information Technology												
Lump Sum								72,851		(72,851)		
Project Mgr/Business Analyst-Public Safety										25,000		25,000
Tech Lead/Software Engineer-Public Safety										25,000		25,000
Training & Conferences										22,851		22,851
Increase for subscription svs, clip art, photo lib		2,500				2,500		2,800				2,800
Project Mgr/Bus Analyst-Funded by Tech Fees			1.000	125,000	1.000	125,000			1.000	125,000	1.000	125,000
Tech Lead/Software Eng-Funded by Tech Fees new row			1.000	125,000	1.000	125,000			1.000	125,000	1.000	125,000
Subtotal		2,500	2.000	250,000	2.000	252,500		75,651	2.000	250,000	2.000	325,651
Parks, Rec & Comm Svc												
Riverbend - Operating budget transition		(355,025)				(355,025)		(356,238)				(356,238)
Riverbend - New Well		400,000				400,000						
Facilities Capital Projects Coordinator	1.000	109,016			1.000	109,016	1.000	113,737			1.000	113,737
Expense Offset from Facilities budgeted line items new row		(109,016)				(109,016)		(113,737)				(113,737)
Subtotal	1.000	44,975			1.000	44,975	1.000	(356,238)			1.000	(356,238)
Police												
School Zone Camera Fund												
Forensic Investigation Hardware		20,000				20,000						
Marked Vehicles - 2		59,000				59,000		59,000				59,000
Criminal Justice Fund												
Bullistic Vest Replacement			22,600			22,600				22,600		22,600
Taser Replacements			36,450			36,450				36,450		36,450
Pursuit Equipment & Training			12,000			12,000				12,000		12,000
Professional Services			6,913			6,913				6,913		6,913
Existing Costs from General Fund new row			33,055			33,055				33,055		33,055
Subtotal		79,000	111,018			190,018		59,000		111,018		170,018

**2015-2016 Major Changes Detail
Other Funds**

Department/New Appropriations	Original Proposal 2015		Potential Adjustments 2015		Adjusted Prelim 2015		Original Proposal 2016		Potential Adjustments 2016		Adjusted Prelim 2016	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Public Works												
WRIA 9 & USGS-Increase to regional svcs by KC		53,000				53,000		58,000				58,000
Tacoma Water Supply-water contract increase		455,000				455,000		455,000				455,000
Vactor truck/Chase truck w/staff-Wastewater		487,500				487,500		177,767				177,767
Vegetation Crew	6.000	548,220			6.000	548,220	2.000	536,820			2.000	536,820
Expense offset from other budget line items		(72,011)				(72,011)	6.000	(131,851)			6.000	(131,851)
Fleet Mechanic	1.000	87,747			1.000	87,747	1.000	84,511			1.000	84,511
Replace temps w/FTE's due to Healthcare Reform new row	6.000	412,587			6.000	412,587	6.000	415,243			6.000	415,243
Subtotal	13.000	1,972,043			13.000	1,972,043	15.000	1,595,490			15.000	1,595,490
Total Expenditures	14.690	1,715,538	2.000	361,018	16.690	2,076,556	16.690	991,161	2.000	361,018	18.690	1,352,179

**BUDGET CALENDAR
2015-16 BIENNIAL BUDGET**

FINANCE PREPARES BUDGET FORECASTS	Apr 28-May 29
COUNCIL WORKSHOP Review budget calendar and preliminary revenue forecasts	May 20
BUDGET CALL & CIP KICK OFF MEETING 10-11am in Chambers East & West Mayor provides budget instructions to departments	May 29
BUDGET SYSTEM TRAINING FOR DEPARTMENT STAFF Training for new users or refresher for current users	week of Jun 2
DEPARTMENTS PREPARE BUDGET Review and adjust baseline budgets Prepare operating requests Prepare capital requests	May 29-Jun 20
FINANCE REVIEWS DEPARTMENT BUDGETS	Jun 23-Jul 3
DEPARTMENT PRESENTATIONS TO ADMINISTRATION Departmental presentation of issues and budget requests	Jul 7-22
BUDGET and CIP BALANCING Review and adjust baseline budgets and capital project requests	Jul 23–Aug 15
FINANCE PREPARES PRELIMINARY BUDGET	Aug 18-Sep 15
COUNCIL REGULAR Public Hearing on the 2015-16 Biennial Budget (1 st public hearing) Capital Improvement Plan 2015–2020 (1 st public hearing)	Sep 16
COUNCIL WORKSHOP (Special Meeting) Mayor’s Budget Message	Sep 30
COUNCIL WORKSHOP – budget deliberations	Oct 7
COUNCIL WORKSHOP – budget deliberations	Oct 14
COUNCIL WORKSHOP – budget deliberations	Oct 21
COUNCIL REGULAR Public Hearing on the 2015-16 Biennial Budget (2 nd public hearing) Capital Improvement Plan 2015-2020 (2 nd public hearing) Public Hearing on the 2014 Property Tax Levy	Oct 21
COUNCIL WORKSHOP – budget deliberations	Oct 28
COUNCIL WORKSHOP – budget deliberations	Nov 4
COUNCIL WORKSHOP – budget deliberations	Nov 18
COUNCIL WORKSHOP – budget deliberations	Nov 25
OPERATIONS COMMITTEE MEETING Budget Review and Recommendation	Dec 2
COUNCIL REGULAR Adoption of the 2015-16 Biennial Budget Adoption of the 2014 Property Tax Levy	Dec 16

**BUDGET CALENDAR
2015-16 BIENNIAL BUDGET**

FINANCE PREPARES BUDGET FORECASTS	Apr 28-May 29
COUNCIL WORKSHOP Review budget calendar and preliminary revenue forecasts	May 20
BUDGET CALL & CIP KICK OFF MEETING 10-11am in Chambers East & West Mayor provides budget instructions to departments	May 29
BUDGET SYSTEM TRAINING FOR DEPARTMENT STAFF Training for new users or refresher for current users	week of Jun 2
DEPARTMENTS PREPARE BUDGET Review and adjust baseline budgets Prepare operating requests Prepare capital requests	May 29-Jun 20
FINANCE REVIEWS DEPARTMENT BUDGETS	Jun 23-Jul 3
DEPARTMENT PRESENTATIONS TO ADMINISTRATION Departmental presentation of issues and budget requests	Jul 7-22
BUDGET and CIP BALANCING Review and adjust baseline budgets and capital project requests	Jul 23-Aug 15
FINANCE PREPARES PRELIMINARY BUDGET	Aug 18-Sep 15
COUNCIL REGULAR Public Hearing on the 2015-16 Biennial Budget (1 st public hearing) Capital Improvement Plan 2015-2020 (1 st public hearing)	Sep 16
COUNCIL WORKSHOP (Special Meeting) Mayor's Budget Message	Sep 30
COUNCIL WORKSHOP – budget deliberations	Oct 7
COUNCIL WORKSHOP – budget deliberations	Oct 14
COUNCIL WORKSHOP – budget deliberations	Oct 21
COUNCIL REGULAR Public Hearing on the 2015-16 Biennial Budget (2 nd public hearing) Capital Improvement Plan 2015-2020 (2 nd public hearing) Public Hearing on the 2014 Property Tax Levy	Oct 21
COUNCIL WORKSHOP – budget deliberations	Oct 28
COUNCIL WORKSHOP – budget deliberations	Nov 4
COUNCIL WORKSHOP – budget deliberations	Nov 18
COUNCIL WORKSHOP – budget deliberations	Nov 25
OPERATIONS COMMITTEE MEETING Budget Review and Recommendation	Dec 2
COUNCIL REGULAR Adoption of the 2015-16 Biennial Budget Adoption of the 2014 Property Tax Levy	Dec 16

FINANCIAL POLICIES

FINANCIAL STABILITY POLICIES

General Fund Reserves – The target for the General Fund contingency Reserve is 10% of the General Fund Budgeted expenditures or an amount that will maintain sufficient cash flow, whichever is greater. The policy is designed to provide a fiscal cushion, meet seasonal cash flow shortfalls. If the General Fund reserves go below 10%, based on the ending fund balance on December 31 of each year, the City shall take steps to rebuild the reserve within the next fiscal year.

Strategic Opportunities Fund – The City shall annually transfer any amount in excess of the 10% contingency reserve in the General Fund to this fund. This fund will act as if it is a permanent fund except that it may be used to take advantage of investment opportunities that may arise. This fund shall only be utilized by an appropriation approved by City Council. In the event any of this fund is used in an economic downturn to stabilize city finances, such appropriation shall be repaid to the fund annually over the next three years.

Capital Reserve Fund – The City shall annually budget a minimum of \$250,000 into a reserve for the general capital needs of the City. Such fund may be used for unanticipated capital needs typically resulting from a natural disaster. This fund is designated to act as a stabilization fund for general capital and may, with a specific appropriation by City Council, be used for investment in revenue producing capital projects. This fund shall be enumerated in the budget and accrue each year.

Contingency for Unanticipated Costs – The City will annually budget no less than \$500,000 in the General Fund for unanticipated costs. This amount, if unused, will be transferred into a project account until the amount reaches a maximum of \$1,500,000. If the fund or any portion of it is used, the City shall restore the balance to its \$1,500,000 within three years.

Equipment 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. Technology capital replacement shall be funded through departmental charges and other revenues sufficient to replace both hardware and software at the end of their useful life.

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. Beginning in 2011, the liability insurance fund is funded through commercial insurance for claims of \$250,000.

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

Maintenance and Operational Planning – Maintenance of current assets shall take priority over new capital projects whenever possible. The City Council shall ensure that there are stable sources of revenue to fund ongoing maintenance of capital assets.

FINANCIAL POLICIES

Before any new capital asset is approved, staff shall present an estimate of the life cycle and maintenance cost. Such costs shall be included in the budgets for the following years. The City Council shall not approve of new capital projects unless there is funding for the ongoing maintenance of the asset. The City shall maintain an inventory of all City assets and costs of maintenance of those assets.

OPERATING BUDGET POLICIES

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 and the next biennial budget.

Budget Kickoff – The Mayor and City Council shall meet in the spring of even numbered years to plan the following biennial budget and agree on the anticipated revenues on which the preliminary budget will be based. The city council shall review revenue estimates and preview potential changes to revenues. The City Council shall then approve the revenue amount that will be used by the Mayor to form the initial preliminary budget. The Mayor and City Council will meet additionally in late summer to re-review the revenue estimates and to adjust them more closely to the additional revenue information that has become available with the passage of time. Any changes resulting from this meeting shall be incorporated into the preliminary budget to be considered by City Council.

Program Reviews – The Mayor shall perform a periodic review of staff and programs of the City for both efficiency and effectiveness. Alternate methods of delivery will be evaluated for providing services. Programs that are determined to be inefficient, ineffective, or inconsistent with the City Council's strategic goals shall be reduced in scope or eliminated.

Preliminary Budget – The Mayor shall propose a preliminary budget in the fall of even numbered years. The preliminary budget will be developed in accordance with the revenues approved by the City Council at the budget kickoff as amended. If the preliminary budget is based on revenues in excess of those approved by City Council, the Mayor will present the justification for the increased revenues or the additional proposed revenue sources.

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.

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

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

FINANCIAL POLICIES

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.

DEBT POLICIES

Projects Funded by Bonds – The use of long-term debt shall be minimized. The City should issue debt only for major capital projects. Debt should only be authorized for projects where the life of the asset constructed or acquired exceeds the life of the debt.

Debt Service – To ensure that the City always meets all of their debt obligations, payments on outstanding debt shall be the highest priority before payment for other

FINANCIAL POLICIES

capital expenditures.

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 the City Council Operations Committee.

Annual Report – Will be completed within 180 days.

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.

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

FINANCIAL POLICIES

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.

Updates to These Policies – The Operations Committee of the City Council shall review these policies at least every four years. It is recommended that the review is done biennially during the budget process.

Accounting

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.

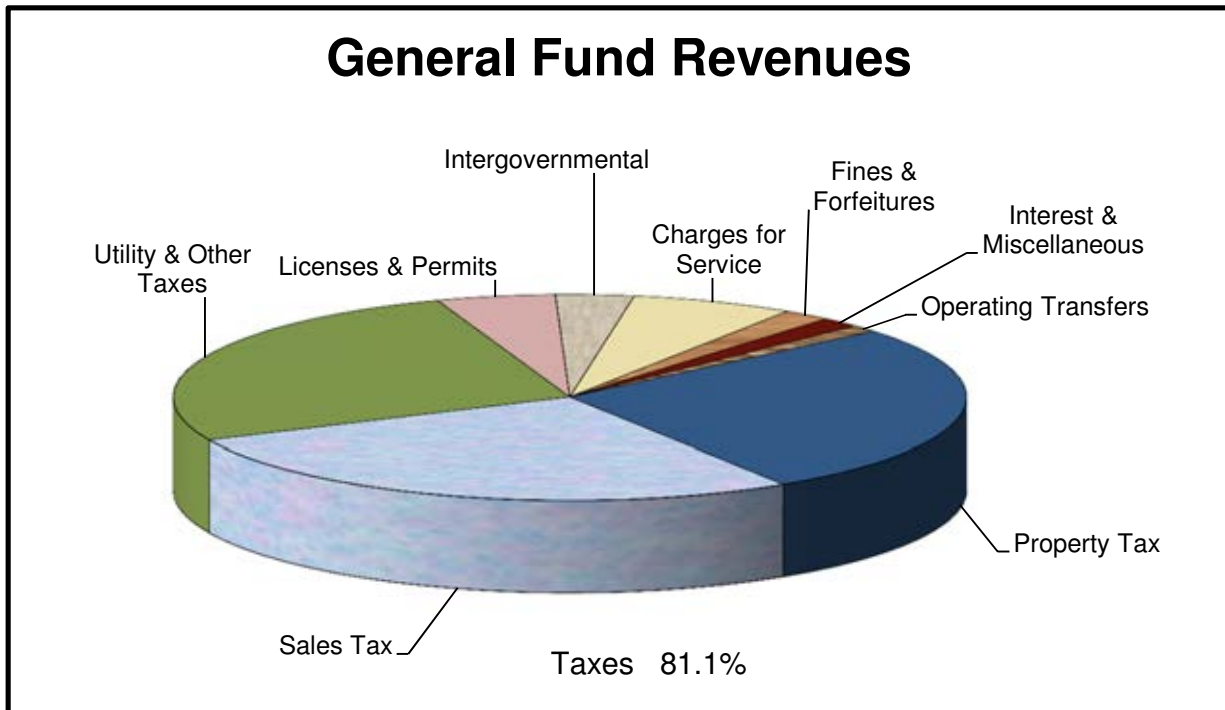
After the preliminary budget document is prepared, the City Council spends approximately one month reviewing it. Public meetings are held to gather public input. When the budget review and final adjustment period is complete a balanced budget as required by state law is adopted by ordinance. After adoption, 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.



General Fund Fund Summary

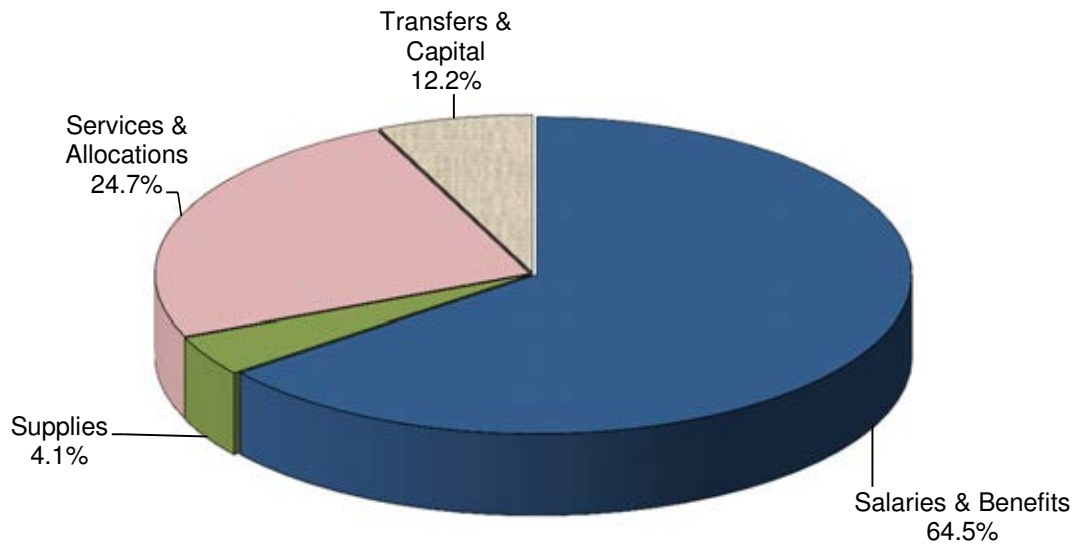
	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	4,129,976	9,497,964	7,471,964	11,312,140	10,812,140
Revenues					
Taxes:					
Property	20,125,761	20,527,820	20,696,272	21,807,268	22,210,229
Sales Tax	20,687,615	20,234,460	22,734,400	21,853,978	22,361,012
Utility	19,119,138	19,071,967	19,237,242	19,452,335	19,593,575
Other	1,101,844	1,057,905	1,106,821	1,083,014	1,100,106
Business & Occupation Tax	299,907	300,000	303,600	772,190	739,158
Licenses and Permits	3,688,807	3,886,502	4,357,060	3,894,278	3,934,130
Intergovernmental Revenue	2,562,646	2,401,529	2,543,120	2,564,869	2,569,955
Charges for Services	5,125,968	5,029,870	6,182,649	5,342,632	5,334,055
Fines and Forfeitures	1,493,381	1,552,429	1,284,798	1,565,961	1,565,961
Miscellaneous Revenue	1,300,392	1,282,014	1,533,288	1,285,374	1,285,374
Transfers In	1,036,877	1,006,524	931,217	890,000	900,000
Total Revenues	76,542,336	76,351,020	80,910,468	80,511,899	81,593,555
Expenditures					
Salaries & Benefits	48,072,286	49,933,845	48,834,587	52,042,816	54,169,746
Supplies	2,265,314	3,416,487	2,434,948	3,348,856	3,417,661
Services & Charges	26,823,039	26,761,052	25,331,850	27,387,745	28,505,203
Capital Outlay	10,499				45,000
Cost Allocation	(9,988,159)	(8,240,137)	(7,182,508)	(7,541,085)	(7,625,119)
Transfers Out	3,991,369	6,340,473	7,651,417	5,773,567	5,241,064
Total Expenditures	71,174,348	78,211,720	77,070,293	81,011,899	83,753,555
Change in Fund Balance	5,367,988	(1,860,700)	3,840,175	(500,000)	(2,160,000)
ENDING FUND BALANCE	9,497,964	7,637,264	11,312,140	10,812,140	8,652,140
Comprised of:					
General Fund Reserves	6,145,735	4,926,144	7,702,678	7,023,001	5,088,313
	8.6%	6.3%	10.0%	8.7%	6.1%
Contingency for Unanticipated Costs	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Reserved for Annexation	1,852,229	1,211,120	1,685,450	1,865,127	1,639,815
Strategic Opportunities Fund			424,012	424,012	424,012
Expenditures by Department					
City Council	290,156	335,684	298,925	363,001	372,179
Mayor's Office	2,252,478	2,205,450	1,921,273	2,318,617	2,390,850
Municipal Court	2,781,005	2,938,747	2,849,954	3,020,623	3,105,446
Human Resources	1,063,471	1,529,633	1,167,331	1,606,838	1,674,447
Law	935,778	1,125,977	1,003,202	1,262,302	1,291,881
Finance	2,066,623	2,274,154	2,363,613	2,638,487	2,745,501
Information Technology		264,546	349,002	467,705	469,419
Police	30,353,334	32,111,730	31,263,200	33,104,095	34,606,137
Fire Services	3,365,890	3,232,215	3,422,675	3,454,298	3,537,378
Economic & Community Dev	5,132,560	5,999,250	5,251,662	5,544,050	5,930,267
Public Works	4,753,472	4,600,113	4,929,327	5,526,170	5,959,202
Parks, Rec & Comm Services	14,421,354	15,484,621	14,854,355	16,157,151	16,650,899
Non Departmental	3,758,226	6,109,600	7,395,774	5,548,562	5,019,949
Total Expenditures	71,174,348	78,211,720	77,070,293	81,011,899	83,753,555

General Fund Revenues



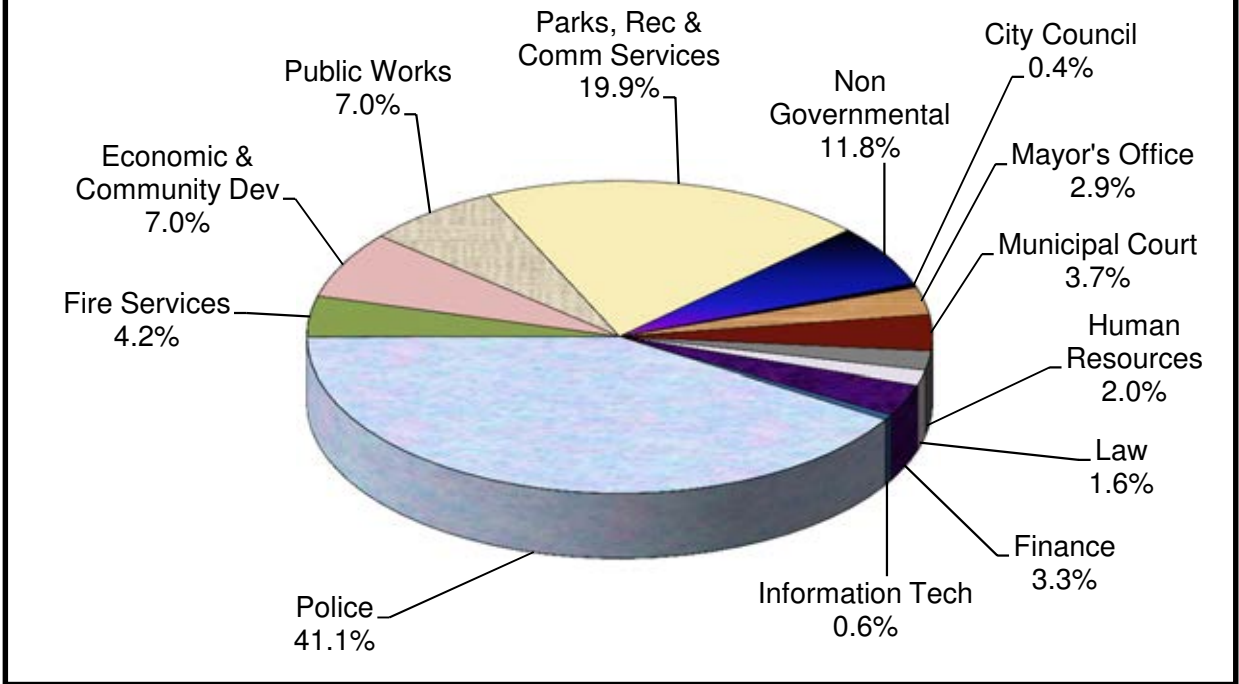
	2014	2015	2016	2015 Change	2015 Change
	Adj Budget	Budget	Budget	\$	%
Property Tax	20,527,820	21,807,268	22,210,229	1,279,448	6.2%
Sales Tax	20,234,460	21,853,978	22,361,012	1,619,518	8.0%
Utility & Other Taxes	20,429,872	21,307,539	21,432,839	877,667	4.3%
Licenses & Permits	3,886,502	3,894,278	3,934,130	7,776	0.2%
Intergovernmental	2,401,529	2,564,869	2,569,955	163,340	6.8%
Charges for Service	5,029,870	5,342,632	5,334,055	312,762	6.2%
Fines & Forfeitures	1,552,429	1,565,961	1,565,961	13,532	0.9%
Interest & Miscellaneous	1,282,014	1,285,374	1,285,374	3,360	0.3%
Operating Transfers	1,006,524	890,000	900,000	(116,524)	-11.6%
General Fund Revenues	76,351,020	80,511,899	81,593,555	4,160,879	5.4%

General Fund Expenditures By Object



	2014 <u>Adj Budget</u>	2015 <u>Budget</u>	2016 <u>Budget</u>	2015 Change <u>\$</u>	2015 Change <u>%</u>
Salaries & Benefits	49,933,845	52,042,816	54,169,746	2,108,971	4.2%
Supplies	3,416,487	3,348,856	3,417,661	(67,631)	-2.0%
Services & Allocations	18,520,915	19,846,660	20,880,084	1,325,745	7.2%
Transfers & Capital	6,340,473	5,773,567	5,286,064	(566,906)	-8.9%
General Fund Expenditures	78,211,720	81,011,899	83,753,555	2,800,179	3.6%

General Fund Expenditures By Department Biennium 2015-16



	2014 <u>Adj Budget</u>	2015 <u>Budget</u>	2016 <u>Budget</u>	2015 Change <u>\$</u>
City Council	335,684	363,001	372,179	27,317
Mayor's Office	2,205,450	2,318,617	2,390,850	113,167
Municipal Court	2,938,747	3,020,623	3,105,446	81,876
Human Resources	1,529,633	1,606,838	1,674,447	77,205
Law	1,125,977	1,262,302	1,291,881	136,325
Finance	2,274,154	2,638,487	2,745,501	364,333
Information Tech	264,546	467,705	469,419	203,159
Police	32,111,730	33,104,095	34,606,137	992,365
Fire Services	3,232,215	3,454,298	3,537,378	222,083
Economic & Community Dev	5,999,250	5,544,050	5,930,267	(455,200)
Public Works	4,600,113	5,526,170	5,959,202	926,057
Parks, Rec & Comm Services	15,484,621	16,157,151	16,650,899	672,530
Non Departmental	6,109,600	5,548,562	5,019,949	(561,038)
General Fund Expenditures	78,211,720	81,011,899	83,753,555	2,800,179

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, business and occupation tax and one-sixth of the utility taxes (1% of the 6%). An additional 10.6% solid waste utility tax was adopted by Council, effective January 2015.
- 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, sponsorship of special events which bring in hotel guests, and various marketing and branding activities.

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.
- 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.

ShoWare Operating Fund

- Used to track the operations of the Events Center.
- Funding comes from the General Fund and the portion of admissions tax generated by the Events Center.

Human Services Fund

- Used to provide additional funds to agencies providing a variety of social services to the community.
- The 2015 budget includes per capita funding of \$7.19, for a total of \$872,866. 2016 is estimated at \$7.33 per capita, for a total of \$889,862.
- Expenditures from this fund provide for contributions to 30 agencies in 2015.

Arts Fund

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

Street Operating Fund Fund Summary

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	625,669	916,270	916,269	1,196,233	1,286,533
Revenues					
Fuel Tax - Unrestricted	1,912,362	1,905,592	1,918,416	1,923,659	1,928,467
B & O Tax				4,700,000	4,700,000
Water	169,737	172,436	183,659	173,132	173,998
Sewer	245,997	238,182	256,014	255,411	262,673
Drainage	173,332	178,433	181,887	175,200	176,076
Electric	1,158,501	1,131,040	1,129,228	1,172,500	1,178,363
Gas	364,075	378,210	347,366	365,352	366,265
Garbage	231,277	207,925	327,847	236,558	237,741
Telephone	636,971	689,618	629,854	644,422	646,033
Business & Occupation	4,700,093	4,700,000	4,700,000		
Transportation Impact Fees	645,397	556,614	820,226		
Miscellaneous Revenue	1,260	70	4,556	800	800
Total Revenues	10,239,004	10,158,120	10,499,053	9,647,034	9,670,416
Total Resources	10,864,673	11,074,390	11,415,322	10,843,267	10,956,949
Expenditures and Transfers					
Debt Service					
PW Trust Fund Loan	752,069	823,391	823,391	819,535	815,678
GO Refund (96) 2004	139,507	151,089			
GO Refund 2005 (93,95,00,96TF)	114,714	112,485	112,485	112,084	113,059
LTGO Bonds 2008	466,921	472,025	472,025	438,778	435,130
LTGO Bonds 2009	207,107	207,637	207,637	207,790	206,883
GO Refund 2012 (2000/2002)	600,022	713,250	713,248	713,092	712,463
GO Refund 2014 (2004)		145,238	145,336	128,424	115,283
Total Debt Service	2,280,340	2,625,115	2,474,123	2,419,703	2,398,496
Effective Transportation System Operating Costs					
Street Utility Operations	1,573,555	1,700,976	1,685,998	1,718,629	1,743,888
Street Tree Maintenance Program	189,686	272,358	238,275	288,402	297,457
Engineering Services Allocation	265,180	265,180	197,699	275,000	275,000
Total Operating Expenditures	2,028,421	2,238,514	2,121,972	2,282,031	2,316,345
Arterials					
Street Overlays and Materials 256th (Kent Kangley-116th)	2,550,000	5,602,194	5,602,194	4,700,000	4,700,000
Total Arterials	5,334,642	5,602,194	5,602,194	4,700,000	4,700,000
Intersection Improvements					
Street Light Repair	150,000	(134,200)	(134,200)		
Total Intersection Improvements	150,000	(134,200)	(134,200)		
Other Improvements					
Metro Transit Services	155,000	155,000	155,000	155,000	155,000
Total Other Improvements	155,000	155,000	155,000	155,000	155,000
Total Expenditures & Transfers	9,948,403	10,486,623	10,219,089	9,556,734	9,569,841
Change in Fund Balance	290,600	(328,503)	279,964	90,300	100,575
ENDING FUND BALANCE	916,269	587,767	1,196,233	1,286,533	1,387,108

Public Safety Retiree Health Fund Fund Summary

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	699,508	862,223	862,223	1,031,026	1,031,026
Revenues					
Contributions	694,206	823,294	805,020	834,360	913,416
Interest Income	1,052	2,500	820	1,100	1,100
Transfers In from GF	250,000	250,000	250,000	250,000	250,000
Total Revenues	945,258	1,075,794	1,055,840	1,085,460	1,164,516
Expenditures					
Blue Cross Claims	530,975	814,122	516,663	687,278	721,642
Blue Cross Admin Fees	47,211	63,048	48,266	63,994	64,954
Delta Dental Claims	34,854	52,991	37,492	53,786	54,593
Delta Dental Admin Fees	5,194	4,869	5,182	4,942	5,016
Vision Service Plan Claims	4,793	7,813	4,300	7,930	8,049
Vision Service Plan Admin Fees	1,753	1,839	1,524	1,867	1,895
Stop Loss Reimbursements		(25,000)			
Stop Loss Fees	41,333	51,434	43,899	52,206	52,989
IBNR Adjustment	(18,300)	5,300	3,500	2,500	2,700
Medical Reimbursements	129,015	191,416	210,331	194,287	197,201
Other Professional Services	5,714	16,505	15,880	16,670	16,838
Total Expenditures	782,543	1,184,337	887,036	1,085,460	1,125,877
Change in Fund Balance	162,715	(108,543)	168,803	-	38,639
ENDING FUND BALANCE	862,223	753,680	1,031,026	1,031,026	1,069,665

Lodging Tax Fund Fund Summary

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	95,397	193,663	193,663	371,803	391,448
Revenues					
Lodging Tax	217,618	196,812	249,377	208,060	210,141
Miscellaneous Income	85	50	205	85	85
Total Revenues	217,703	196,862	249,581	208,145	210,226
Expenditures					
Services & Charges				10,000	10,000
Seattle Southside Visitor Services	60,000	60,000	13,516		
ShoWare Marketing	35,000	60,000		60,000	60,000
Branding Activities		20,000	18,425	20,000	20,000
Tourism Unallocated	10,000	20,000	21,000	80,000	80,000
Tourism Chamber	18,500	18,500	18,500	18,500	18,500
Total Expenditures	123,500	178,500	71,441	188,500	188,500
Transfer Out-ShoWare Marquee	(4,064)				
Total Expenditures and Transfers	119,436	178,500	71,441	188,500	188,500
Change in Fund Balance	98,266	18,362	178,140	19,645	21,726
ENDING FUND BALANCE	193,663	212,025	371,803	391,448	413,174

Youth / Teen Fund Fund Summary

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	86,458	157,337	157,337	147,063	122,091
Revenues					
Water Utility Tax	50,921	51,731	55,098	51,940	52,199
Sewer Utility Tax	73,799	71,455	76,804	76,623	78,802
Drainage Utility Tax	51,999	57,650	54,566	52,560	52,823
Electric Utililty Tax	347,550	339,244	338,768	351,750	353,509
Gas Utility Tax	109,223	113,399	104,210	109,606	109,880
Garbage Utility Tax	69,383	62,442	69,500	70,967	71,322
Telephone Utility Tax	191,091	206,885	188,956	193,327	193,810
Interest Income	338	255	347	255	255
Total Revenues	894,305	903,061	888,250	907,028	912,600
Expenditures					
Transfer Out - GF Teen Programs	781,426	856,524	856,524	890,000	900,000
Teen Golf Program	42,000	42,000	42,000.00	42,000	42,000
Total Expenditures (Transfers)	823,426	898,524	898,524	932,000	942,000
Change in Fund Balance	70,879	4,537	(10,274)	(24,972)	(29,400)
ENDING FUND BALANCE	157,337	161,874	147,063	122,091	92,691

Capital Improvement Fund Fund Summary

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	(11,082,376)	(7,426,648)	(7,426,649)	(3,299,461)	(682,714)
Revenues and Other Financial Sources					
Sales Tax	4,841,673	4,874,950	5,323,729	5,347,900	5,561,789
Utility Tax	1,178,131	1,218,674	1,243,121	1,207,485	1,225,493
Real Estate Excise Tax	1,875,994	1,548,819	1,571,270	1,505,000	1,505,000
Real Estate Excise Tax - 2nd Qtr Percent	1,875,994	1,548,819	1,571,270	1,505,000	1,505,000
Real Estate Excise Tax - State	85,959		42,056		
Business & Occupation Tax	175,212		1,279,740		
Miscellaneous Revenues	1,086	3,978	1,617	1,135	1,135
Transfer In - General Fund	2,361,219	2,259,600	2,735,876	4,032,711	3,472,615
Sale of Property	1,827,862	3,500,000	2,314,228		
Total Rev/Other Financial Sources	14,223,132	14,954,840	16,082,908	13,599,231	13,271,032
Expenditures (Transfers)					
Debt Service					
Non-Voted Debt Service	1,179,443	1,218,674	1,243,821	1,207,485	1,225,493
Valley Communications	204,880	229,280	229,280	228,800	
LTGO / Taxable Bonds 2003	666,276	186,491	186,226	186,698	186,468
GO Refund (96) 2004	1,480,875	1,603,821			
GO Refund 2005 (93,95,00,96TF)	191,579	187,857	187,857	187,185	188,815
LTGO Bonds 2006	758,000	1,246,000	1,246,000	1,210,000	1,170,000
LTGO Bonds 2008	1,306,679	1,324,575	1,324,575	1,330,197	1,305,995
GO Refund 2009 (Part 1999)	721,268	723,120	723,120	723,656	720,485
GO Refund 2012 (2000/2002)	97,892	645,377	645,377	645,233	644,662
GO Refund 2014 (2004)	649,366	1,542,757	1,542,757	1,363,230	1,223,728
ShoWare Debt Service	2,804,475	2,400,000	2,729,824	3,100,000	3,200,000
Subtotal Debt Service	10,060,733	11,307,952	10,058,838	10,182,484	9,865,646
Parks Projects					
Adopt-a-Park Program	39,296	22,738	22,738		
Eagle Scout Projects	56,687	26,474	26,474		
Green Tree Park Renovation		16,496	16,496		
ShoWare Lifecycle	300,000	300,000	300,000	300,000	300,000
Park Lifecycle Program	105,102	421,215	404,719	500,000	500,000
Urban Forestry Plan	51,586	29,573	29,573		
Wilson Playfield Turf Replacement		800,000	800,000		
Closed and Other REET Projects	(42,868)	(16,496)			
Subtotal Parks Projects	509,803	1,600,000	1,600,000	800,000	800,000
Technology Projects					
Technology Projects	40,203				
Closed and Other Tech Projects	(43,334)				
Subtotal Technology Projects	(3,131)				
Other Projects					
Property Sales			300,000		
Closed & Other Public Safety Projects		(3,118)	(3,118)		
Subtotal Technology Projects		(3,118)	296,882		
Total Expenditures (Transfers)	10,567,405	12,904,834	11,955,720	10,982,484	10,665,646
Change in Fund Balance	3,655,727	2,050,006	4,127,188	2,616,747	2,605,386
Capital Reserves	250,000	500,000	500,000	750,000	1,000,000
Unreserved	(7,676,649)	(5,876,642)	(3,799,461)	(1,432,714)	922,672
ENDING FUND BALANCE	(7,426,649)	(5,376,642)	(3,299,461)	(682,714)	1,922,672

Criminal Justice Fund Fund Summary

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	1,145,678	1,509,237	1,509,236	2,193,069	1,761,945
Revenues					
Sales Tax - Local Option	2,077,598	1,942,648	2,247,042	2,116,152	2,137,314
MVET - Basic Crime	108,364	104,136	46,793	113,007	113,290
MVET - Special Programs	84,428	80,747	90,143	88,046	88,266
Intergovernmental	251,447	198,239	197,739	198,239	198,239
Fines & Forfeitures	18,955	53,386	1,075,880	30,000	30,000
Miscellaneous Revenues	4,875	3,883	1,635	3,883	3,883
Transfers In - General Fund	105,000	105,000	105,000	105,000	105,000
Total Revenues	2,650,667	2,488,039	3,764,232	2,654,327	2,675,992
Expenditures					
Law					
Salaries & Benefits	548,995	569,121	582,410	604,390	624,022
Supplies	9,907	30,922	15,114	31,204	31,489
Services & Charges	12,783	22,453	13,203	21,361	21,644
Domestic Violence					
Salaries & Benefits	138,608	144,277	160,511	166,324	171,170
Services & Charges	8,320	8,361	8,968	5,838	5,955
KYFS - Youth Violence Prevention					
Services & Charges	25,000	25,000	25,000	25,000	25,000
Police					
Salaries & Benefits	986,045	1,415,576	1,547,976	1,395,795	1,427,908
Supplies	49,220	93,476	48,335	206,623	187,694
Services & Charges	41,856	137,056	269,410	147,791	152,341
Police Special Programs & Grants					
Salaries & Benefits	250,832	239,462	275,330	241,098	248,412
Supplies	49,590	41,456	22,561	42,077	42,709
Services & Charges	156,481	136,254	111,582	138,950	140,958
Police Capital Outlay				59,000	59,000
Total Expenditures	2,277,637	2,863,414	3,080,399	3,085,451	3,138,302
Transfer out	9,471	0	0	0	0
Change in Fund Balance	363,559	(375,375)	683,833	(431,124)	(462,310)
ENDING FUND BALANCE	1,509,236	1,133,862	2,193,069	1,761,945	1,299,635

Housing and Community Development Fund Fund Summary

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
Revenues					
CDBG Block Grant - HUD	807,099	944,731	835,776	914,731	914,731
Total Revenues	807,099	944,731	835,776	914,731	914,731
Expenditures					
Salaries & Benefits	462,490	505,815	476,064	542,124	558,194
Supplies	64,624	80,401	67,810	72,706	72,706
Services	279,984	368,515	291,902	299,901	283,831
Total Expenditures	807,099	954,731	835,776	914,731	914,731

City Arts Program Fund Summary

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	129,557	184,691	184,691	281,177	281,177
Revenues					
Intergovernmental Revenue	25,000				
Transfer In from General Fund	128,359	120,073	120,073	120,005	116,115
Total Revenues	153,359	120,073	120,073	120,005	116,115
Total Resources	282,916	304,764	304,764	401,182	397,292
Expenditures					
Services	60,051		18,692	120,005	116,115
Art	38,175		4,895		
Total Expenditures	98,225		23,587	120,005	116,115
Change in Fund Balance	55,134	120,073	96,486		
ENDING FUND BALANCE	184,691	304,764	281,177	281,177	281,177

ShoWare Operating Fund Fund Summary

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	(2,735,808)	(2,456,087)	(2,456,087)	19,990	451,312
Revenues					
SMG Income		200,000		200,000	200,000
Transfer In from General Fund	751,405	2,400,000	3,456,124	759,325	765,808
Total Revenues	751,405	2,600,000	3,456,124	959,325	965,808
Total Resources	(1,984,403)	143,913	1,000,037	979,315	1,417,120
Expenditures					
Services	471,684	995,200	972,046	528,003	535,923
ShoWare Lifecycle					
Capital Outlay			8,000		
Total Expenditures	471,684	995,200	980,046	528,003	535,923
Change in Fund Balance	279,721	1,604,800	2,476,077	431,322	429,885
ENDING FUND BALANCE	(2,456,087)	(851,287)	19,990	451,312	881,197

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

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
Revenues & Transfers In					
Non-Voted Debt Service	1,931,512	2,042,065	2,067,212	2,027,020	2,041,171
LTGO Bonds 2000					
Valley Communications	204,880	229,280	229,280	228,800	
LTGO Bonds 2002					
LTGO / Taxable Bonds 2003	666,276	186,491	186,226	186,698	186,468
GO Refund (96) 2004	1,620,382	1,754,910			
GO Refund 2005 (93, 95, 00, 96TF)	306,293	300,342	300,343	299,269	301,874
LTGO Bond 2006	758,000	1,246,000	1,246,000	1,210,000	1,170,000
LTGO Bonds 2008	1,773,600	1,796,600	1,796,600	1,768,975	1,741,125
GO Refund 2009 (Part 1999)	1,050,125	1,050,825	1,050,825	1,051,600	1,047,000
GO Refund 2012 (2000/2002)	1,347,280	1,358,627	1,358,625	1,358,325	1,357,125
GO Refund 2014 (2004)		1,687,995	1,688,094	1,491,654	1,339,011
Total Revenues & Transfers In	9,658,348	11,653,135	9,923,205	9,622,341	9,183,774
Expenditures					
Principal	6,659,313	7,567,914	7,349,895	7,122,698	6,878,090
Interest	2,998,852	4,085,221	2,573,493	2,499,643	2,305,684
Total Expenditures	9,658,165	11,653,135	9,923,387	9,622,341	9,183,774

**Special Assessment Debt Service Fund
Fund Summary**

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	1,071,168	3,614,955	3,614,956	4,302,699	3,376,062
Revenues and Other Financial Sources					
Principal	3,187,576	2,628,217	2,387,329	1,466,948	1,222,014
Interest	869,979	855,839	727,899	574,259	487,742
Transfer in from Guaranty Fund	49,038		5,574		
Total Revenues/Other Financial Sources	4,106,592	3,484,056	3,120,802	2,041,207	1,709,756
Total Resources	5,177,760	7,099,011	6,735,758	6,343,906	5,085,818
Expenditures (Transfers)					
Services	(790)		273		
Principal	1,203,319	1,703,578	747,256	2,117,445	2,017,445
Interest	180,786	648,941	124,207	850,399	590,298
Transfer Out to General Fund	179,489	150,000	1,561,323		
Expenditures and Transfers Out	1,562,804	2,502,519	2,433,058	2,967,844	2,607,743
Change in Fund Balance	2,543,788	981,537	687,744	(926,637)	(897,987)
ENDING FUND BALANCE	3,614,956	4,596,492	4,302,699	3,376,062	2,478,075

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.

**STREET CAPITAL PROJECTS
FUND SUMMARY**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Budget Change</u>	
	Budget	Budget	Budget	Budget	\$	%
FINANCIAL SOURCES						
Transfers in from:						
Street Operating Fund	4,700,000	4,700,000	4,700,000	4,700,000		
General Fund						
TOTAL FINANCIAL SOURCES	<u>4,700,000</u>	<u>4,700,000</u>	<u>4,700,000</u>	<u>4,700,000</u>		
EXPENDITURES						
Arterials						
Miscellaneous Asphalt Overlays	<u>4,700,000</u>	<u>4,700,000</u>	<u>4,700,000</u>	<u>4,700,000</u>		
TOTAL EXPENDITURES	<u>4,700,000</u>	<u>4,700,000</u>	<u>4,700,000</u>	<u>4,700,000</u>		

**PARK CAPITAL PROJECTS
FUND SUMMARY**

	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Budget Change	
					\$	%
FINANCIAL SOURCES						
Transfers in from:						
Capital Improvement Fund	550,000	1,600,000	800,000	800,000		
General Fund	250,000	500,000				
REET - 2nd Quarter Percent						
Fuel Tax - Paths & Trails	10,000	10,000	10,000	10,000		
TOTAL FINANCIAL SOURCES	810,000	2,110,000	810,000	810,000	(1,300,000)	-61.6%
EXPENDITURES						
Lifecycle Parks System	500,000	500,000				
ShoWare Lifecycle	300,000	300,000	300,000	300,000		
Community Parks Reinvestment Prog			409,200	411,000		
Neighborhood Park Reinvestment Prog			90,800	89,000		
Wilson Playfields		1,300,000				
Paths and Trails	10,000	10,000	10,000	10,000		
TOTAL EXPENDITURES	810,000	2,110,000	810,000	810,000	(1,300,000)	-61.6%

**TECHNOLOGY CAPITAL PROJECTS
FUND SUMMARY**

	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>2015 Budget</u>	<u>2016 Budget</u>	<u>Budget Change</u>	
					\$	%
FINANCIAL SOURCES						
Transfers in from:						
Technology Fees	374,800	389,808	447,000	447,000		
Technology Fund	<u>850,000</u>	<u>858,000</u>	<u>1,250,000</u>	<u>1,250,000</u>		
TOTAL FINANCIAL SOURCES	<u>1,224,800</u>	<u>1,247,808</u>	<u>1,697,000</u>	<u>1,697,000</u>	449,192	36.0%
EXPENDITURES						
Long Term Lifecycle Replacement			447,000	447,000		
Hardware/ Software Lifecycle Replacements	<u>1,224,800</u>	<u>1,247,808</u>	<u>1,250,000</u>	<u>1,250,000</u>		
TOTAL EXPENDITURES	<u>1,224,800</u>	<u>1,247,808</u>	<u>1,697,000</u>	<u>1,697,000</u>	449,192	36.0%

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

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
Expenditures by Department					
Finance					
Customer Services					
Salaries & Benefits	694,954	707,284	653,661	736,720	758,189
Supplies	28,101	16,650	21,450	16,812	16,977
Services	2,062,937	2,099,981	2,092,574	1,886,986	1,899,201
Cost Allocation	(2,785,992)	(2,823,915)	(2,767,686)	(2,640,518)	(2,674,367)
	0	0	0	0	0
Meter Readers					
Salaries & Benefits	309,179	312,729	328,562	361,938	371,835
Supplies	14,740	18,600	33,655	16,221	16,316
Services	25,500	31,972	25,470	30,903	32,412
Cost Allocation	(349,418)	(363,301)	(387,687)	(409,062)	(420,563)
	0	0	0	0	0
Public Works					
Operations - Administration					
Salaries & Benefits	867,046	1,071,813	740,830	1,101,000	1,134,907
Supplies	8,419	31,908	42,556	32,279	32,520
Services	1,030,144	1,158,554	1,086,813	592,054	609,314
Cost Allocation	(1,905,609)	(2,262,275)	(1,870,199)	(1,725,333)	(1,776,741)
	0	0	0	0	0
Vegetation					
Salaries & Benefits	1,280,765	1,369,385	1,231,102	1,780,017	1,830,031
Supplies			3,215	40,626	29,610
Services				147,068	157,444
Capital Outlay				76,000	
Cost Allocation	(1,280,765)	(1,369,385)	(1,234,317)	(2,043,711)	(2,017,085)
	(0)	0	0	0	0
Warehouse					
Salaries & Benefits	257,777	272,326	268,305	291,080	299,090
Supplies	77,200	76,999	88,285	177,273	179,277
Services	45,396	55,111	45,310	75,429	80,148
Cost Allocation	(380,374)	(404,436)	(401,900)	(543,782)	(558,515)
	0	0	0	0	0
Expenditures by Object					
Salaries & Benefits	3,409,721	3,733,537	3,222,461	4,270,755	4,394,052
Supplies	128,461	144,157	189,160	283,211	274,700
Services	3,163,977	3,345,618	3,250,168	2,732,440	2,778,519
Capital Outlay				76,000	
Cost Allocation	(6,702,159)	(7,223,312)	(6,661,789)	(7,362,406)	(7,447,271)
Total Expenditures	(0)	0	0	0	0

Water Operating Fund Fund Summary

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	1,583,485	3,339,820	3,339,820	7,020,229	6,916,863
Revenues					
Charges for Services	17,007,080	17,223,626	18,411,975	17,266,686	17,309,852
System Dev/Connection Charges	1,370,342	1,268,447	1,338,469	1,268,447	1,268,447
Intergovernmental Revenue	149,029		150,163		
Other Revenue	952,221	139,113	1,188,863	94,022	94,022
Transfers In	5,854		10,026	199,537	199,537
Total Revenues/Other Sources	19,484,526	18,631,186	21,099,496	18,828,692	18,871,858
Expenditures (Transfers)					
Salaries and Benefits	2,839,228	3,048,701	2,780,926	3,146,826	3,241,605
Supplies	585,486	711,101	530,365	668,233	677,717
Services	8,026,927	7,897,219	7,822,797	8,588,368	8,729,437
Capital Outlay				113,600	
Transfer Out - Projects	2,704,254	3,000,000	3,025,900	2,800,000	2,800,000
Transfer Out - Debt Service	48,936	47,064	47,064	47,100	46,894
Debt Service - Principal	2,782,326	2,375,132	2,016,528	2,071,528	1,971,528
Debt Service - Interest	1,615,366	1,333,273	1,652,277	1,654,064	1,611,319
Cost Allocation	(879,343)	(155,332)	(456,770)	(157,661)	(160,026)
Total Expenditures (Transfers)	17,723,179	18,257,158	17,419,087	18,932,058	18,918,474
Change in Fund Balance	1,761,347	374,028	3,680,409	(103,366)	(46,616)
Ending Balance	3,344,832	3,713,848	7,020,229	6,916,863	6,870,247

**WATER CAPITAL PROJECTS
BUDGET ANALYSIS**

	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Budget Change	
					\$	%
FINANCIAL SOURCES						
Transfers in from Water Operating	2,700,000	3,000,000	2,800,000	2,800,000		
TOTAL FINANCIAL SOURCES	<u>2,700,000</u>	<u>3,000,000</u>	<u>2,800,000</u>	<u>2,800,000</u>	(200,000)	-6.7%
EXPENDITURES						
Misc Water Improvements	2,700,000	3,000,000				
HCP Implementation (Clark Springs)			164,000	95,000		
Tacoma Pipeline			1,889,000	30,000		
Water Conservation			50,000	50,000		
Landsburg Mine			100,000	100,000		
Guiberson Reservoir Replacement			<u>597,000</u>	<u>2,525,000</u>		
TOTAL EXPENDITURES	<u>2,700,000</u>	<u>3,000,000</u>	<u>2,800,000</u>	<u>2,800,000</u>	(200,000)	-6.7%

Sewerage Operating Fund Fund Summary

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	7,017,182	5,694,922	5,694,923	10,645,738	9,851,652
Revenues					
Licenses and Permts	50,754	50,000	52,193	50,650	51,308
Charges for Services	42,026,702	43,105,212	43,756,299	44,476,431	45,119,395
System Dev/Connection Charges	666,795	616,950	1,152,849	616,966	616,966
Intergovernmental Revenue			150,163		
Other Revenue	1,564,756	51,983	1,486,071	31,263	31,263
Bond/Loan Proceeds			3,558,930		
Transfer In	5,683		161,652	306,989	306,989
Total Revenues/Other Sources	44,314,690	43,824,145	50,318,157	45,482,299	46,125,921
Expenditures (Transfers)					
Salaries and Benefits	3,709,235	3,928,869	3,781,077	4,352,181	4,654,178
Supplies	373,562	431,498	368,757	430,619	434,722
Services & Charges	29,284,003	28,223,672	29,678,074	30,754,382	31,296,562
Capital Outlay		481,229	344,439	487,500	323,212
Transfer Out - Projects	10,497,326	6,208,417	6,208,417	9,075,000	9,000,000
Transfer Out - Debt Service	72,814	73,004	73,004	73,054	72,738
Transfer Out - Central Stores	4,817				
Debt Service - Principal	1,589,591	4,754,452	4,849,211	1,096,154	1,063,770
Debt Service - Interest	775,291	824,605	623,521	657,086	626,116
Other Debt Service					
Cost Allocation	(526,342)	(639,991)	(559,160)	(649,591)	(659,335)
Total Expenditures (Transfers)	45,780,296	44,285,755	45,367,341	46,276,385	46,811,963
Change in Fund Balance	(1,465,606)	(461,610)	4,950,815	(794,086)	(686,042)
ENDING FUND BALANCE	5,551,576	5,233,312	10,645,738	9,851,652	9,165,610

**SEWERAGE CAPITAL AND OPERATING PROJECTS
BUDGET ANALYSIS**

	2013	2014	2015	2016	2015	
	Budget	Budget	Budget	Budget	Budget Change	
Financial Sources						
Transfers in from:						
Sewer Operating	1,112,924	1,133,440	1,075,000	1,000,000		
Drainage Operating	9,378,719	5,388,706	8,000,000	8,000,000		
Total Financial Sources	10,491,643	6,522,146	9,075,000	9,000,000	2,552,854	39.1%
Expenditures						
Sewer Capital Projects						
Miscellaneous Sewer Replacements	1,112,924	1,133,440	675,000	1,000,000		
Linda Heights Replacement			300,000			
Skyline Sewer Interceptor			100,000			
Total Sewer Capital Projects	1,112,924	1,133,440	1,075,000	1,000,000	(58,440)	-5.2%
Drainage Capital Projects						
Misc. Storm Drainage Improvements	9,108,719	5,008,706				
Green River Levee Repair			3,200,000	7,795,000		
Mill/Garrison/Springbrk Crk & Grn Rvr Tribs			3,200,000			
Green River Habitat			700,000			
Storm Maintenance & Replacement			700,000			
Misc. Environmental Projects						
Total Drainage Capital Projects	9,108,719	5,008,706	7,800,000	7,795,000	2,791,294	55.7%
Drainage Operating Projects						
NPDES Permit	270,000	380,000	200,000	205,000		
Total Drainage Operating Projects	270,000	380,000	200,000	205,000	(180,000)	-47.4%
Total Drainage Projects	9,378,719	5,388,706	8,000,000	8,000,000	2,611,294	48.5%
Total Sewerage Projects	10,491,643	6,522,146	9,075,000	9,000,000	2,552,854	39.1%

Golf Operating Fund Fund Summary

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	(2,395,200)	(2,653,878)	(2,653,878)	(2,857,556)	(3,227,642)
Revenues					
18 Hole Course					
Green Fees	1,007,755	1,338,000	1,070,334	1,097,286	1,121,200
Cart & Club Rentals	162,852	204,000	153,219	171,000	176,000
Restaurant Lease	50,444	60,000	44,919	53,650	53,650
Par 3 Course					
Green Fees	214,921	281,000	206,122	281,000	281,000
Cart & Club Rentals	10,296	14,000	10,746	14,000	14,000
Food & Beverage Sales	11,793	20,000	10,219	20,000	20,000
Driving Range					
Driving Range Fees	414,048	470,000	427,825	435,000	440,000
Mini Putt Fees	37,573	48,000	35,263	40,000	42,000
Lesson Fees	75,522	110,000	84,404	85,000	87,250
Cart & Club Rentals	1,579		616		
Food & Beverage Sales	32,790	35,000	34,419	35,000	35,000
Merchandising					
Merchandise Sales	389,659	508,994	375,457	442,000	442,000
Other Non-Operating Revenue	45,695	33,240	32,510	25,350	25,350
Total Revenues	2,454,926	3,122,234	2,486,054	2,699,286	2,737,450
Total Resources	59,726	468,356	(167,825)	(158,270)	(490,192)
Expenditures					
18 Hole Course	1,262,986	1,365,157	1,234,902	1,004,463	1,032,904
Par 3 Course	257,596	260,934	232,297	259,426	264,258
Driving Range	712,097	1,017,223	739,753	972,125	984,124
Merchandising					
Internal Services	361,706	382,477	362,830	371,467	380,315
Bank Charges/Armored Car Fees	40,671	41,565	37,982	42,188	42,821
Other Operating Rev/Exp	78,742	19,412	81,967	19,703	19,999
Capital Outlay				400,000	
Total Expenditures	2,713,797	3,086,768	2,689,731	3,069,372	2,724,421
Change in Fund Balance	(258,871)	35,466	(203,678)	(370,086)	13,029
ENDING FUND BALANCE	(2,654,071)	(2,618,412)	(2,857,556)	(3,227,642)	(3,214,613)

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

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	1,866,304	2,444,480	2,444,480	2,935,483	2,584,995
Revenues					
Fleet Operations	3,154,998	3,309,555	3,314,848	3,245,735	3,291,560
Fleet Replacement	795,109	1,042,850	1,045,109	1,199,279	1,379,173
Sale of Property	20,657		25,536		
Miscellaneous Revenues	2,899	13,835	2,740	3,500	3,500
Transfer In			24,857		
Total Revenues	3,973,663	4,366,240	4,413,089	4,448,514	4,674,233
Expenditures					
Salaries & Benefits	836,243	840,553	827,559	1,075,955	1,099,404
Supplies	1,363,952	1,615,815	1,252,823	1,488,867	1,504,725
Services	782,578	784,340	705,576	634,180	644,181
Capital Outlay	412,816	1,620,000	1,136,129	1,600,000	1,600,000
Transfers Out	134				
Total Expenditures	3,395,723	4,860,708	3,922,086	4,799,002	4,848,310
Change in Fund Balance	577,940	(494,468)	491,003	(350,488)	(174,077)
ENDING FUND BALANCE	2,444,244	1,950,012	2,935,483	2,584,995	2,410,918

2015 & 2016 Recommended Vehicle Replacements

Equip Number	Existing or "Old" Vehicle Description	Mileage or Hour Meter Reading	Fleet Replacement Budget	Fleet Deferred
Engineering - Administration - 10005100.7800				
9138	2002 TOYOTA PRIUS	29,800		2017/2018
Engineering - Construction - 10005230.7810				
5369	1999 DODGE CARGO VAN	135,059	\$ 40,500	
5394	2000 FORD RANGER	72,608		2017/2018
5436	1999 DODGE B150 VAN	111,020	\$ 40,500	
5381	2000 FORD TAURUS	43,714		2017/2018
5501	2001 CHEVY G2500 VAN	68,793		2017/2018
5502	2001 CHEVY G2500 VAN	86,552		2017/2018
9205	2005 CHEVY K10 PICKUP	26,972		2017/2018
9206	2008 FORD Escape	88,057		2017/2018
Engineering - Survey - 10005250.7810				
5395	1997 CHEVY G2500 VAN	89,828		2017/2018
Engineering - Traffic - 10005280.7490				
5306	1999 FORD E350 VERSALIFT	141,282	\$ 140,000	
5313	2000 CHEVY G3500 VAN	27,302		2017/2018
5315	2001 CHEVY ASTROVAN	42,650		2017/2018
Engineering - Water Quality - 44005240.7810				
5314	1999 FORD RANGER	80,980		2017/2018
5432	1999 FORD F250 PICKUP	86,517	\$ 37,500	
9504	2006 FORD Escape	31,102		2017/2018
9505	2006 JDEERE G15	780		2017/2018
9502	2004 JDEERE GATOR	648		2017/2018
Finance (Meter) - 67001650.1360				
1021	1998 CHEVY C10 PICKUP	115,137	\$ 37,500	
1023	1998 FORD WINDSTAR	85,946		2017/2018
1004	2000 CHEVY C10 PICKUP	140,066	\$ 37,500	
2111	2004 CHEVY C10 PICKUP	98,807		2017/2018
Public Works - Fleet - 51005540.7210				
5403	1997 FORD F250 SERVICE	27,280		2017/2018
Golf Course - 48006830.5750				
6593	1999 GMC SONOMA	34,815		2017/2018
6642	2001 DODGE Ram 2500	20,923		2017/2018
Motor Pool-Active - Active				
8703	1991 DODGE D150 PICKUP	119,938		2017/2018
8728	1999 CHEVY CC3 STAKESIDE	30,381		2017/2018
8762	1998 FORD E350 ECONOLINE	34,614		2017/2018
8764	1997 FORD #202 TA-35	36,027	\$ 155,000	
8829	2001 DODGE Ram 3500	43,414		2017/2018

2015 & 2016 Recommended Vehicle Replacements

Equip Number	Existing or "Old" Vehicle Description	Mileage or Hour Meter Reading	Fleet Replacement Budget	Fleet Deferred
Motor Pool - Construction Equipment				
8731	1975 FORD F750 DUMP	49,176		2017/2018
8738	1976 JDEERE 570A	7,084		2017/2018
8729	1995 FORD F350 DUMP	94,231		2017/2018
8740	1989 GEHL MG747 GRADER	3,994		2017/2018
8732	1990 INTERNA 4900	36,654	\$ 192,000	
8733	1990 INTERNA 4900	76,564	\$ 192,000	
8743	1995 JDEERE TRACT-BROOM	2,203		2017/2018
8734	1995 INTERNA 4900	56,049		2017/2018
8735	1996 INTERNA 4900	49,192		2017/2018
8708	2000 CASE 580SL	6,274		2017/2018
Motor Pool				
8823	1996 JEEP CHEROKEE	0		2017/2018
8178	2001 CHEVY G3500 VAN	103,279		2017/2018
Motor Pool - Temp Assignments-8mos				
8812	1994 CHEVY C20 PICKUP	96,201		2017/2018
8727	1995 FORD F250 PICKUP	80,343		2017/2018
8815	1994 GMC SONOMA	118,931		2017/2018
8794	1997 CHEVY S-10 PICKUP	95,412		2017/2018
Motor Pool - Trailers				
8746	1987 TORK TILT BED	0		2017/2018
8745	1987 TRAILZE D16R24	0		2017/2018
8775	1999 INGERS COMPRESSOR	115		2017/2018
8750	1991 AROLITE ARROW TRAILF	3,886		2017/2018
8774	1999 VERMEER 1250	764		2017/2018
Police Department -Administration - 10002100.3110				
3162	2005 CHEVY IMPALA	101,407	\$ 32,500	
3164	2005 CHEVY IMPALA	115,563	\$ 32,500	
3166	2000 CHEVY IMPALA	98,107	\$ 32,500	
3100	2007 CHEVY IMPALA	72,342		2017/2018
3125	2008 FORD Escape	68,259		2017/2018
Police Department - Annexation Patrol - 10008265.3300				
3843	2010 FORD CROWN VICTORIA	79,814		2017/2018
3844	2010 FORD CROWN VICTORIA	91,025		2017/2018
Police Department -Corrections - 10002500.3510				
3217	2001 CHEVY G3500 VAN	28,786		2017/2018
3306	2003 DODGE CARGO VAN	69,928	\$ 70,000	
Police Department -CrimePrevention - 10002252.3232				
3244	2004 CHEVY BLAZER	42,742		2017/2018

2015 & 2016 Recommended Vehicle Replacements

Equip Number	Existing or "Old" Vehicle Description	Mileage or Hour Meter Reading	Fleet Replacement Budget	Fleet Deferred
3203	2008 FORD TAURUS X	28,749		2017/2018
Police Department -Investigation - 10002261.3261				
3107	2000 FORD TAURUS	110,190		2017/2018
3496	2004 CHEVY G1500 VAN	138,290	\$ 40,500	
3451	2008 CHEVY IMPALA	71,055		2017/2018
Police Department -K-Nine - 10002332.3360				
3598	2004 FORD CROWN VICTORIA	129,766		2017/2018
3501	2008 CHEVY TAHOE	110,112	\$ 60,000	
3502	2008 CHEVY TAHOE	118,971	\$ 60,000	
Police Department -Parking - 10002380.3380				
3791	2003 CHEVY BLAZER	89,867		2017/2018
Police Department-Patrol - 10002331.3300				
3821	2007 FORD CROWN VICTORIA	99,429		2017/2018
3861	2010 CHEVY TAHOE	102,267		2017/2018
3833	2008 FORD CROWN VICTORIA	138,592	\$ 55,000	
3862	2010 CHEVY TAHOE	66,584		2017/2018
3834	2008 FORD CROWN VICTORIA	110,314	\$ 55,000	
3842	2010 FORD CROWN VICTORIA	79,168		2017/2018
3841	2010 FORD CROWN VICTORIA	98,433		2017/2018
3840	2010 FORD CROWN VICTORIA	74,042		2017/2018
3835	2008 FORD CROWN VICTORIA	109,398	\$ 55,000	
3827	2008 FORD CROWN VICTORIA	142,402	\$ 55,000	
Police Department-Traffic CJ - 16002370.3370				
3780	2007 DODGE CHARGER	97,467	\$ 52,000	
Police Department -Traffic - 10002370.3370				
3759	2004 FORD CROWN VICTORIA	132,152		2017/2018
3712	2007 FORD CROWN VICTORIA	109,863		2017/2018
3708	2009 HARLEY DAVIDSON FLHTF	33,810	\$ 35,000	
3709	2009 HARLEY DAVIDSON FLHTF	42,501	\$ 35,000	
3711	2010 CHEVY TAHOE	42,712		2017/2018
3700	2009 HARLEY DAVIDSON FLHTF	54,602	\$ 35,000	
3707	2009 HARLEY DAVIDSON FLHTF	27,437	\$ 35,000	
3710	2009 HARLEY DAVIDSON FLHTF	23,383		2017/2018
Parks -Administration - 10006100.4000				
6501	1996 CHEVY ASTROVAN	67,707		2017/2018
Parks -Facilities - 54006990.5800				
1104	2001 CHEVY G2500 VAN	30,435		2017/2018
1108	2001 JDEERE 1445	736		2017/2018
1025	1997 CHEVY C20 PICKUP	42,322	\$ 40,500	

2015 & 2016 Recommended Vehicle Replacements

Equip Number	Existing or "Old" Vehicle Description	Mileage or Hour Meter Reading	Fleet Replacement Budget	Fleet Deferred
1012	2000 DODGE Ram 2500	47,199		2017/2018
6216	2006 TORO PROLINE	0		2017/2018
6210	2004 CHEVY C20 PICKUP	49,585		2017/2018
Parks -Home Repair - B00207.680				
6775	2004 FORD E350 ECONOLINE	90,037		2017/2018
Parks-Maintenance - 10006600.5000				
6511	1995 ALAMO SHD88	0	\$ 19,000	2017/2018
6674	2001 WOODS BRUSH HOG	0		2017/2018
6513	1996 JDEERE 1070	0		2017/2018
6672	2001 TORO PROLINE	0		2017/2018
6565	1997 FORD F350 FLATBED	81,089	\$ 45,000	
6580	1999 GMC SONOMA	121,881		2017/2018
6581	1999 CHEVY C30 UTILITY	51,565		2017/2018
6521	1994 CHEVY C30 UTILITY	111,129	\$ 45,000	
6579	1998 ERICK 270	0		2017/2018
6323	2002 NEW HOLLAND TC33D TR	2,679		2017/2018
6324	2002 NEW HOLLAND TC33D TR	2,356		2017/2018
6568	1997 FORD F250 PICKUP	96,046		2017/2018
6533	1998 CHEVY C30 FLATBED	50,463		2017/2018
6517	2000 JDEERE 4200	0		2017/2018
6564	1997 CHEVY C30 CREW CAB	74,289	\$ 45,000	
6339	2003 TORO 4000-D ROTARY	283	\$ 75,000	
6312	2003 NEW HOLLAND TC33D TR	1,760		2017/2018
6673	2000 TORO 5020	1,550		2017/2018
6570	1999 CASE 580SL	4,455		2017/2018
6620	2001 DODGE Ram 3500	66,605	\$ 35,000	
6328	2004 TORO 580D	3,896		2017/2018
6671	2001 DODGE Ram 2500	53,163		2017/2018
6302B	2006 TORO PROLINE	1		2017/2018
6372	2006 TORO PROLINE	0		2017/2018
6670	2001 GRUMMAN WALK-IN VAN	26,764		2017/2018
6310	2005 JDEERE 4410	646		2017/2018
6327	2005 TORO 4000-D ROTARY	2,814		2017/2018
6314	2002 DODGE Ram 2500	97,679		2017/2018
6392	2005 TORO 4500D	2,746	\$ 65,000	
6326	2006 JDEERE 3520	1,773		2017/2018
6303	2003 TAYLOR DUNN B2-48 ELE	0		2017/2018
6321	2006 TORO 328-D	1,371		2017/2018
6366B	2006 TORO 328-D	1,117		2017/2018
6332	2006 TORO 328-D	1,007		2017/2018
6345	2006 TORO 4500D	1,219		2017/2018
6305	2006 NEW HOLLAND TS115	4,558		2017/2018
6344	2007 NEW HOLLAND TC34DA T	2,635		2017/2018
6308	2007 TORO 4000-D ROTARY	1,760	\$ 65,000	
6311	2007 EXMARK LAZER Z HP	1,033		2017/2018

2015 & 2016 Recommended Vehicle Replacements

Equip Number	Existing or "Old" Vehicle Description	Mileage or Hour Meter Reading	Fleet Replacement Budget	Fleet Deferred		
6315	2004 CHEVY C10 PICKUP	130,665	\$ 35,000	2017/2018		
6341	2004 CHEVY C30 FLATBED	121,008				
Parks -Planning & Development - 10006150.4100						
6589	1999 GMC SONOMA	50,369		2017/2018		
Parks- Resource - 10006235.4441						
6541	1996 FORD E350 ECONOLINE	59,949		2017/2018		
6563	1999 FORD WINDSTAR	44,258		2017/2018		
6595	1999 FORD WINDSTAR	26,778		2017/2018		
Parks -Street Trees - 11106600.5490						
6391	2003 INTERNA 4300 CHIP TRUC	88,888		2017/2018		
Planning -Building - 10004300.6400						
1019	1997 JEEP CHEROKEE	87,956	\$ 24,000	2017/2018		
1032	1999 JEEP CHEROKEE	80,691				
1030	1999 JEEP CHEROKEE	46,209				
1031	1999 JEEP CHEROKEE	40,120				
1103	2001 JEEP CHEROKEE	78,516				
1035	2000 JEEP CHEROKEE	84,670				
4201	2006 JEEP CHEROKEE	22,715				
4200	2008 FORD Escape	29,099				
Planning - Planning Services - 10004200.6300						
1102	2001 JEEP CHEROKEE	38,729				2017/2018
Public Works - Sewer - 44005560.7370						
5419	1998 JEEP CHEROKEE	46,959	\$ 485,000	2017/2018		
5402	1997 CHEVY S-10 PICKUP	87,745		2017/2018		
5401	1997 FORD E450 CUBE VAN	30,367		2017/2018		
5516	2001 DODGE W350 PICKUP	117,988		2017/2018		
5420	2000 FREIGHT VACTOR SWR/C	82,324		2017/2018		
5620	2006 INTERNA VACTOR SWR/C	100,317		2017/2018		
Public Works - Storm - 44005590.7370						
5522	2001 JDEERE 1445	1,991			2017/2018	
5410	1996 CASE 580SL	6,509		2017/2018		
5352	1999 FORD RANGER	98,600		2017/2018		
5729	2004 JDEERE GS-45	546		2017/2018		
5425	1998 CHEVY C30 UTILITY	80,027		2017/2018		
5379	1998 CHEVY C30 UTILITY	89,945		2017/2018		
5520	2001 DODGE W350 PICKUP	87,151		2017/2018		
5517	2001 CHEVY G2500 VAN	67,586		2017/2018		
5519	2001 FORD F250 PICKUP	60,137		2017/2018		
5506	2001 CHEVY G3500 VAN	66,714		2017/2018		
5748	2006 NEW HOLLAND TS115	3,163		2017/2018		

2015 & 2016 Recommended Vehicle Replacements

Equip Number	Existing or "Old" Vehicle Description	Mileage or Hour Meter Reading	Fleet Replacement Budget	Fleet Deferred
5387	1996 BIG TEX 50TV16	0		2017/2018
5378	1996 VALLEY 610D	0		2017/2018
5707	2007 JDEERE 1445	728	\$ 30,000	
5787	2007 JDEERE 1445	476	\$ 30,000	
Public Works - Streets - 10005530.7370				
5426	1995 KZ SKIDMTD 1000	0		2017/2018
5510	2001 JEEP CHEROKEE	54,051		2017/2018
5396	1997 MORTON TMT 201	0		2017/2018
5414	1997 CRAFTCO 125 MODEL	1,444		2017/2018
5341	1991 TOW M T-2	0		2017/2018
5336	1998 CHEVY K30 PICKUP	65,019		2017/2018
5317	2001 FORD F450	130,986		2017/2018
5442	2003 JDEERE 1445	292	\$ 30,000	
5325	1995 SWENSON EV100-10-48	0		2017/2018
5312	1996 FORD 4630	2,631	\$ 68,000	
5511	2001 ROSCO ROLLPAC III	302		2017/2018
5430	2006 JDEERE 7G18	1		2017/2018
5412	2006 JDEERE 7G18	1		2017/2018
5431	2006 JDEERE 7G18	1		2017/2018
5347	1996 SWENSON EV100-10-48	0		2017/2018
5134	2002 FORD F250 PICKUP	57,439		2017/2018
5428	2002 NORSTAR SPRAYER SKID	0		2017/2018
5423	1988 SWENSON EV100-10-48	0		2017/2018
5443	2003 LEEBOY PAVER 8500 Low	1,266	\$ 150,000	
5444	2003 LEEBOY LT250 TACK	0		2017/2018
5440	2003 FORD F250 PICKUP	67,542		2017/2018
5441	2003 CHEVY C30 FLATBED	87,989		2017/2018
5417B	2006 JDEERE 1445	720	\$ 30,000	
5355	1999 SWENSON EV100-10-48	0	\$ 31,000	
5467	2006 NEW HOLLAND TS115	7,025		2017/2018
5445	2004 TARGET PRO C80235-35T	494	\$ 24,000	
5450	2004 INTERNA 7600 SBA 6x4	48,869		2017/2018
5446	2004 TURBO TURF HS 300E	0		2017/2018
Public Works - Warehouse - 67005330.7120				
5435	1999 DODGE W250 PICKUP	92,766		2017/2018
Public Works - Water - 41005550.7370				
5418	1998 CHEVY CP31042	111,667	\$ 105,000	
5354	1996 CASE 580SL	5,708		2017/2018
5323	1999 DODGE D350 FLATBED	102,276		2017/2018
5429	1999 CHEVY G3500 VAN	106,414		2017/2018
5353	1999 FORD RANGER	78,926		2017/2018
5508	2003 FORD E350 ECONOLINE	134,474	\$ 40,500	
5523	2001 CHEVY G3500 VAN	74,989	\$ 40,500	
5316	2000 FORD RANGER	43,561		2017/2018

2015 & 2016 Recommended Vehicle Replacements

Equip Number	Existing or "Old" Vehicle Description	Mileage or Hour Meter Reading	Fleet Replacement Budget	Fleet Deferred
5525	2005 BILLYGOAT HTR1803V	0		2017/2018
5364	2001 DODGE W350 PICKUP	66,239		2017/2018
5504	2003 BOBCAT MT50 TRCK LOAI	908		2017/2018
5335	2001 DODGE Ram 3500	73,801		2017/2018
5513	2001 CHEVY C10 PICKUP	34,671		2017/2018
5515	2001 FORD F550 SD 4X2	76,444		2017/2018
5505	2004 POLARIS ATV SPORTSMAI	376		2017/2018
5393	1996 VALLEY 610D	0		2017/2018
5533	2007 JDEERE 1445	1,786	\$ 30,000	
Total 2015 & 2016 Replacements			<u>\$ 3,200,000</u>	

**Central Services Fund
Central Stores
Fund Summary**

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	(168,200)	(87,039)	(87,039)	(67,334)	(46,754)
Revenues					
Charges for Services:					
Central Stores	127,313	222,183	143,965	222,183	222,183
Postage	174,545	301,610	212,373	200,141	200,141
Transfers In	120,882				
Total Revenues	422,740	523,793	356,338	422,324	422,324
Expenditures					
Central Stores	120,160	215,718	134,062	211,603	211,603
Postage	202,057	302,688	202,571	190,141	190,141
Central Services	19,361				
Total Expenditures	341,578	518,406	336,633	401,744	401,744
Change in Fund Balance	81,162	5,387	19,704	20,580	20,580
ENDING FUND BALANCE	(87,039)	(81,652)	(67,334)	(46,754)	(26,174)

**Central Services Fund
Information Technology
Fund Summary**

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	570,140	1,122,778	1,122,778	1,871,276	1,484,365
Revenues					
Charges for Services:					
Internal Fees	4,040,787	4,595,842	4,545,329	4,489,631	4,852,243
Intergovernmental - RFA	455,684	452,893	409,568	421,664	427,644
Services to Outside Customers	21,755	22,970	19,525	22,970	22,970
Technology Fees	455,161	389,308	498,970	447,000	447,000
Cable Utility Tax	1,363,668	1,045,200	1,402,240	1,370,820	1,377,674
Other Revenue	120		3,195		
Total Revenues	6,337,175	6,506,213	6,878,827	6,752,085	7,127,531
Expenditures					
Computer Systems					
Salaries and Benefits	707,050	825,189	675,430	809,717	842,063
Supplies	16,980	4,032	8,489	4,076	4,125
Services and Charges	861,939	809,548	731,366	819,257	842,285
Tech Services					
Salaries and Benefits	1,085,846	1,262,802	1,167,358	1,332,699	1,644,424
Supplies	46,711	53,178	76,309	35,438	36,037
Services and Charges	784,559	1,157,738	1,033,004	1,199,719	1,193,133
Multimedia					
Salaries and Benefits	666,243	690,015	707,234	747,974	769,797
Supplies	57,260	78,479	91,091	79,050	80,915
Services and Charges	252,046	396,943	326,484	414,066	420,074
Capital Outlay					
Transfers Out					
HW/SW Capital Projects	850,000	858,500	858,498	1,250,000	1,250,000
Long Term Lifecycle Replacement	454,211	389,308	455,065	447,000	447,000
Central Stores	1,691				
Total Expenditures	5,784,537	6,525,732	6,130,328	7,138,996	7,529,853
Change in Fund Balance	552,638	(19,519)	748,499	(386,911)	(402,322)
ENDING FUND BALANCE	1,122,778	1,103,259	1,871,276	1,484,365	1,082,043

**INFORMATION TECHNOLOGY MAINTENANCE CONTRACTS
Budget Request for 2015 - 2016**

Vendor		IT Budget Request for 2015	IT Budget Request for 2016
Multimedia			
Contingency	Equipment Repairs (Cameras, VCR's)	3,500.00	3,500.00
Media Control Systems	Tightrope Media Systems	1,800.00	1,800.00
Avanti (50% of Cost to Graphics)	Multimedia Workflow System	3,142.53	3,236.81
Presstek (time and materials)	Replace Platemaker Rollers Yearly	2,664.60	2,744.54
Contingency (time and materials)	Folder, Cutter, Numbering Machine	2,300.00	2,300.00
Presstek	Digital Silver Platemaker & Software	4,602.31	4,740.38
Presstek	2-Color Press	4,367.04	4,498.05
Avanti (50% of Cost to Graphics)	Multimedia Workflow System	3,844.70	3,960.04
Total Multimedia		26,221.17	26,779.81
System Services			
Vertex	Quantum Payroll Tax Software	7,646.82	7,876.23
IQM2	MinuteTraq/MediaTraq Maint	15,767.36	16,240.38
Harris (was DataNow)	Idaho Computer (Utility Billing)	7,045.31	7,256.67
SumTotal (was Pathlore)	Registrar S.W. (Training)	22,177.52	22,842.84
Synaptec Software	Prosecution Case Mgmt System (LawBase)	2,781.00	2,864.43
Optio S.W. Support (eForms)	Software	9,982.25	10,281.71
Ektron, Inc.	Web Content Mgmt. S.W.	21,106.23	21,739.42
Selectron Tech.	Inspection Scheduling (IVR)	7,844.20	8,079.53
ImageSource	Oracle Document Management S.W.	60,229.06	62,035.94
DLT Solutions	Support Renewal -Core Tech/ Oracle8	6,285.29	6,473.85
Accela (KIVA)	Permitting S.W.	29,617.73	30,506.26
Elecsys International	Handheld Meters	6,365.95	6,556.92
Zoll Data Systems	RescueNet FireRMS/CAD (SunPro)	8,571.66	8,828.81
Environmental Systems Research (ESRI)	ArcInfo/ArcView/ArcPad/ArcIMS	39,437.70	40,620.83
Governmentjobs.com (NeoGov)	Insight Enterprise User License	10,714.58	11,036.01
Citrix	Yearly Maint. on 125 Citrix calcs	10,110.02	10,413.32
DLT Solutions	Oracle DB Enterprise Edition	52,898.92	54,485.88
Oracle/JD Edwards	JDE/OneWorld S.W. - ERP	115,083.92	118,536.44
Tiburon	Police System/Level II DBA Support	146,108.20	150,491.44
CCG Systems	Fleet Mgmt. Software-Faster	6,946.88	7,155.28
Web QA	Self Service Web Portal/FOIA/Gov QA	16,475.88	16,970.16
VeriPic	Digital Asset Mgmt. Software-P.D.	15,450.00	15,913.50
Active Network	Class (Escom) Parks Registration S.W.	26,700.44	27,501.46
Infor Public Sector, Inc	Fieldworks/IMS/Tabworks (Hansen)	38,395.37	39,547.23
leadsonline.com	Subscription Service-Pawn Shop Leads	8,103.66	8,346.77
DLT Solutions	Oracle Toad PL/SQL Develop/Debugger	2,575.00	2,652.25
Bamboo Solutions	Project Management Suite Support	3,467.23	3,571.24
DLT Solutions	Developer License-CSI#2462506	2,399.67	2,471.66
Cues (Granite XP)	Shops Pipeline Inspection Software	3,708.00	3,819.24
SAP America	Crystal Reports Server CAL's-Qty: 10	2,756.77	2,839.48
Contingency	Miscellaneous	15,000.00	15,000.00
Total System Services		721,752.62	742,955.20
Technical Services			
CDW-G	Aruba Wireless Network	10,748.41	11,070.86
Trebron	Sophos Security/Data Protection	29,705.20	30,596.36
Hewlett-Packard Company	3 Server Maint. Renewals	1,634.93	1,683.98
Allied Telesis	Service &Support Mtc/Network Equipment	65,700.71	67,671.73
Allied Telesis	Additional Support for New Switches	22,125.13	22,788.89
Wildpackets	Omnipeek Packet Sniffer Maintenance	1,564.80	1,611.74
CDW-G	EMC Celerra NX-120 (2)	67,164.60	69,179.54
INX (Presidio)	Commvault Maint./Galaxy SW *Data backup*	35,675.77	36,746.04
Solarwinds (Rol-up in 2013)	Network Mgmt Software/Eng Tool Set	24,027.71	24,748.54
NuOz Corp (NW Nexus dba Unisoft)	8 Server 1 Enclosure Maint renewals	43,012.80	44,303.18
Right Systems	Palo Alto Threat Prev/Filtering & HW Mtc.	4,037.81	4,158.94
Moonblink (Proxim ServPak)	Wireless Solution @ Golf Course	730.51	752.42
NuOz Corp (NW Nexus dba Unisoft)	Basic SNS Vcenter Support	1,262.01	1,299.87
NW Nexus (Unisoft Networks)	Horizon VMWare 100 Addon & 1 Yr Maint	5,164.35	5,319.28
CompuCom Sys Inc. (WA St Vndr for Micro)	Microsoft Enterprise Agreement	188,311.53	158,900.93
CDW-G	4 LifeSize Cameras / Passport Lams & Maint	2,086.52	2,149.12

INFORMATION TECHNOLOGY MAINTENANCE CONTRACTS
Budget Request for 2015 - 2016

Vendor		IT Budget Request for 2015	IT Budget Request for 2016
CDW-G	NetMotion Mobility XE Addition to license pool	2,334.65	2,404.69
NetMotion	NetMotion Mobility XE	10,838.64	11,163.80
INX (Presidio)	Unidesk Maint.	2,932.41	3,020.38
En Pointe Technologies	LANDesk Software	11,138.24	11,472.39
Hewlett-Packard Company	4 Server and 1 Maint. Renewal	3,014.53	3,104.97
Emerson Network Liebert Global Serv.	UPS Maintenance (City Hall)	25,956.00	26,734.68
Emerson Network Liebert Global Serv.	UPS Maintenance (Fire Sta. 74)	4,894.88	5,041.73
Right Systems	SMARTnet Renewal	4,635.00	4,774.05
Hewlett-Packard Company	2 Server Maint. Renewal	1,577.19	1,624.50
Hewlett-Packard Company	2 Server Maint. Renewals	-	-
Hewlett-Packard Company	ProLiant DL380G5 SN: USE716N7F4-SZNAPPO1	-	-
DLT Solutions	Enterprise Processor License	8,652.00	8,911.56
OptiStor Technologies Inc.	NBD Service and SW Supp for Nimble	3,552.73	3,659.31
Hewlett-Packard Company	2 Server Maint. Renewals	2,340.16	2,410.36
Solarwinds	Web Help Desk 21-30 Licenses	2,955.07	3,043.72
Hewlett-Packard Company	3 Server Maint. Renewals	-	-
INX (Presidio)	Per user licenses	10,257.66	10,565.39
INX (Presidio)	Comvault Search/indx node/Swupdates/Consult	23,578.54	24,285.90
Hewlett-Packard Company	4 Servers 2 Enclosures Maint. Renewal	4,375.93	4,507.21
Comcast	Fiber Maintenance	18,000.00	18,000.00
Contingency	Miscellaneous	<u>10,000.00</u>	<u>10,000.00</u>
Total Technical Services		653,986.41	637,706.05
Telecom (Tech Services)			
Vology (Network Liquidators)	Shortel Phone System	4,121.03	4,244.66
Tri-Tec Communications, Inc.	Shortel Phone System	34,049.79	35,071.29
Connections	VX Tracker Software	2,052.69	2,114.27
Contingency	Miscellaneous	<u>2,500.00</u>	<u>2,500.00</u>
Total Telecom (Tech Services)		42,723.51	43,930.21

Facilities Fund Fund Summary

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	866,612	1,265,638	1,265,638	1,684,234	1,109,192
Revenues					
Rental Fees - Internal	3,997,582	4,178,609	4,178,609	4,262,181	4,347,425
Intergovernmental - RFA	866,487	843,316	876,479	866,500	866,500
Leases	26,918	26,916	26,918	26,916	26,916
Miscellaneous Revenue	14,697	16,269	14,644	14,800	14,800
Transfer In - Debt Service	108,166	31,714	31,714		
Total Revenues	5,013,850	5,096,824	5,128,364	5,170,397	5,255,641
Expenditures					
Salaries & Benefits	1,934,418	2,197,476	2,119,982	2,225,177	2,288,583
Supplies	284,997	360,176	326,729	355,570	360,578
Services and Charges	1,678,472	1,924,181	1,596,602	2,029,692	2,088,321
Principal and Interest	108,166	31,714	31,714		
Capital Outlay			33,026		
Finance Central Services	949				
Transfer Out-Life Cycle Projects	500,000	570,000	570,000	1,135,000	541,000
Transfer Out - Debt Service	107,822	31,714	31,715		
Total Expenditures (Transfers)	4,614,824	5,115,261	4,709,768	5,745,439	5,278,482
Change in Fund Balance	399,026	(18,437)	418,597	(575,042)	(22,841)
ENDING FUND BALANCE	1,265,638	1,247,201	1,684,234	1,109,192	1,086,351

**FACILITIES OPERATING PROJECTS
BUDGET ANALYSIS**

	2013 Budget	2014 Budget	2015 Budget	2016 Budget	2015 Budget Change	
					\$	%
FINANCIAL SOURCES						
Transfers in from:						
Facilities Fund	500,000	570,000	1,135,000	541,000		
TOTAL FINANCIAL SOURCES	<u>500,000</u>	<u>570,000</u>	<u>1,135,000</u>	<u>541,000</u>	565,000	99.1%
EXPENDITURES						
Public Building Major Mtc	500,000	570,000				
HVAC Lifecycle Replacments			200,000	100,000		
Emergency Facility Repairs (Lifecycle)			100,000	100,000		
Kitchen Equipment (Lifecycle)			45,500	40,000		
Roof Repairs (Lifecycle)			500,000			
Kent Pool (Lifecycle)			25,000	25,000		
Centennial Center Reseal			45,000	45,000		
Fire Alarm Upgrades			20,000			
Parking Lots (Lifecycle)			9,500	195,000		
Floor Covering Replacements (Lifecycle)			150,000			
Ball Wall Repair (Commons)			40,000			
Facilities Card Access				36,000		
TOTAL EXPENDITURES	<u>500,000</u>	<u>570,000</u>	<u>1,135,000</u>	<u>541,000</u>	565,000	99.1%

Insurance Fund Unemployment Fund Summary

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	280,233	471,907	471,907	740,157	741,485
Revenues					
Contributions	378,004	402,324	379,716	402,324	402,324
Interest Income	483	250	640	400	400
Total Revenues	378,487	402,574	380,356	402,724	402,724
Expenditures					
Salaries and Benefits	20,291	24,605	20,751	21,947	22,610
Supplies		4,260		4,260	4,260
Services and Charges	2,796	5,189	2,796	5,189	5,189
Claims Paid	163,725	370,000	88,559	370,000	370,000
Total Expenditures	186,813	404,054	112,106	401,396	402,059
Change in Fund Balance	191,674	(1,480)	268,250	1,328	665
ENDING FUND BALANCE	471,907	470,427	740,157	741,485	742,150

**Insurance Fund
Workers Compensation
Fund Summary**

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BLANCE	693,747	702,432	702,401	2,128,253	1,657,702
Revenues					
Contributions	1,504,860	1,656,075	1,503,023	1,020,000	1,020,000
Interest Income	3,704	3,000	3,174	3,800	3,800
Total Revenues	1,508,564	1,659,075	1,506,197	1,023,800	1,023,800
Expenditures					
Salaries and Benefits	81,168	99,636	83,006	87,671	90,312
Judgements and Damages	477,168	950,000	381,112	950,000	950,000
Ultimate Loss Adjustment	678,803		(646,344)		
Liability Insurance	50,025	79,799	55,050	79,799	79,799
Intergovernmental Services	136,494	204,000	106,710	204,000	204,000
Administrative Costs	64,788	54,853	53,556	54,853	54,853
Other	5,400	16,962	9,143	16,962	16,962
Safety Program	6,033	101,066	38,111	101,066	101,066
Total Expenditures	1,499,879	1,506,316	80,344	1,494,351	1,496,992
Change in Fund Balance	8,685	152,759	1,425,853	(470,551)	(473,192)
ENDING FUND BALANCE	702,432	855,191	2,128,253	1,657,702	1,184,510

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

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	5,963,620	7,117,378	7,117,378	6,933,915	5,760,115
Revenues					
Contributions					
Blue Cross	9,255,996	8,572,758	7,278,124	7,679,723	7,918,723
Group Health	377,096	445,761	387,521	468,050	491,453
Employee Share					
Blue Cross	871,584	931,186	689,524	928,607	957,545
Group Health	54,350	58,250	50,839	61,163	64,221
RFA Contributions	99,719				
COBRA	107,154	90,596	70,534	90,596	90,596
Interest Income	51,245	11,025	45,658	11,025	11,025
Miscellaneous Income	133,182	144,446	1,104,245	1,040,060	1,072,610
Total Revenues	10,950,327	10,254,022	9,626,446	10,279,224	10,606,173
Expenditures					
Salaries and Benefits	320,639	361,095	349,417	363,211	373,873
Blue Cross Claims	7,464,567	8,711,459	7,209,537	8,513,886	8,939,580
Blue Cross Administration Fees	386,618	417,274	400,442	423,533	429,886
Blue Cross Audit Fees		60,519		61,427	62,348
Delta Dental Claims	697,219	860,816	713,790	791,951	831,549
Delta Dental Administration Fees	45,854	48,316	45,566	49,041	49,777
Vision Service Plan Claims	83,672	95,021	108,703	92,170	96,779
Vision Service Plan Admin Fees	19,911	15,008	13,416	15,233	15,461
Stop Loss Fees	338,359	477,380	369,259	484,541	491,809
Stop Loss Reimbursements	(20,885)	(349,793)	(149,512)	(355,040)	(360,366)
Group Health Premiums	426,596	610,959	429,337	620,123	629,425
IBNR Adjustment	(82,300)	61,700	72,000	62,626	63,565
Wellness	56,487	124,482	89,437	126,163	128,000
COBRA Medical Expenses	12,639		4,144	12,000	12,000
Other Professional Services	47,144	189,345	154,374	192,159	195,017
Transfer Out	49				
Total Expenditures	9,796,567	11,683,581	9,809,909	11,453,024	11,958,703
Change in Fund Balance	1,153,759	(1,429,559)	(183,463)	(1,173,800)	(1,352,530)
ENDING FUND BALANCE	7,117,379	5,687,819	6,933,915	5,760,115	4,407,585

**Insurance Fund
Liability Insurance
Fund Summary**

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	2,187,087	3,503,130	3,503,130	2,503,778	1,751,513
Revenues					
Contributions	2,340,300	1,989,256	539,259	1,130,000	1,130,000
Interest Income	6,118	4,000	4,710	6,000	6,000
Total Revenues	2,346,418	1,993,256	543,969	1,136,000	1,136,000
Total Resources	4,533,505	5,496,386	4,047,099	3,639,778	2,887,513
Expenditures					
Salaries & Benefits	87,730	98,298	89,635	87,671	90,312
Claims and Judgements	140,868	840,000	588,850	840,000	840,000
Insurance Premiums	687,359	755,737	710,089	755,737	792,962
Other Expenses	114,418	204,857	154,748	204,857	204,857
Total Expenditures	1,030,374	1,898,892	1,543,321	1,888,265	1,928,131
Change in Fund Balance	1,316,043	94,364	(999,353)	(752,265)	(792,131)
ENDING FUND BALANCE	3,503,130	3,597,494	2,503,778	1,751,513	959,382

**Insurance Fund
Property Insurance
Fund Summary**

	2013 Actual	2014 Adj Budget	2014 Actual (Prelim)	2015 Budget	2016 Budget
BEGINNING FUND BALANCE	141,317	176,960	176,960	236,644	241,815
Revenues					
Contributions	562,455	568,080	568,080	582,850	611,995
Interest Income	53	100	27	50	50
Total Revenues	562,508	568,180	568,107	582,900	612,045
Total Resources	703,824	745,140	745,067	819,544	853,860
Expenditures					
Brokerage Fees					
Insurance Premiums	494,705	520,200	481,258	530,604	557,134
Property Claims / Deductibles	11,869	25,178	6,415	25,178	25,178
Other Costs	20,291	24,605	20,751	21,947	22,610
Total Expenditures	526,864	569,983	508,423	577,729	604,922
Change in Fund Balance	35,644	(1,803)	59,684	5,171	7,123
ENDING FUND BALANCE	176,960	175,157	236,644	241,815	248,938



City Council, Mayor/Administration

Mission Statement

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

Mayor's Office oversees all facets of city government and provides oversight on all programs and services and provides a communication link among residents, City Council, city departments and other government agencies.

City Clerk manages the City's official records, public disclosure, elections and the City Council agenda and official minutes.

City Council

The City Council is comprised of seven members, each elected to four-year terms, and one part-time administrative assistant. The City Council approves financial expenditures and adopts the City budget, and establishes policies and regulations to guide Kent's future. Council members represent the City on various regional boards and commissions. 2015 budget: \$363,001

Mayor/Administration

The Mayor's Office consists of six positions including the Mayor, Chief Administrative Officer (CAO), two executive assistants, Community and Government Affairs Manager, and Neighborhood Program Coordinator. 2015 budget: \$1,435,481

The Mayor carries out policies of the City Council, represents the City with other public agencies and private enterprises and acts as ambassador of the City of Kent. The Mayor assigns representatives to various boards and commissions and works to carry out the Strategic Plan of the City Council. With the assistance of the Finance Department, the Mayor's Office prepares the Biennial Budget and Capital Facilities Plan for review and adoption by the City Council.

Administration manages the day-to-day operations of the City on behalf of the Mayor and coordinates the work of the departments with each other, public and private organizations and the community. The staff responds to questions and complaints, researches and evaluates issues, and facilitates conflict resolution. Administration also manages the City's regional and civic affiliations. 2015 budget: \$945,852

The Communications and Public Affairs programs are the responsibility of the Community and Government Affairs Manager. 2015 budget: \$359,050, including \$114,770 in media and printing services and \$69,600 for the annual legislative and consulting services contract.

Communications oversees and manages the City's communications and media relations program; facilitates all City communications and seeks consistency in message and quality products, provides advisory services to the City Council, the Mayor's Leadership Team (MLT), and key staff on media relations and communications for high profile and/or politically sensitive issues and initiatives.

Public Affairs provides support to the Mayor, CAO, MLT and staff in tracking intergovernmental correspondence at the federal, state, regional, county and local levels. In consultation with the MLT and input from the City Council, develops the City's Annual Legislative Agenda and serves as the

City Council, Mayor/Administration

City's legislative liaison between elected representatives to ensure the City's interests are represented.

The Neighborhood Program is managed by the Neighborhood Program Coordinator. The goal of the Neighborhood Program is to enhance the sense of community for all Kent residents by fostering communication and relationship-building among people of diverse cultures, ethnicities, ages and interests. 2015 budget: \$55,579.

- Neighborhood Councils are formed by residents in a geographical area with identified boundaries, elected officers, bylaws, and formally recognized by City Council. To date, there are currently 26 Neighborhood Councils.
- The Neighborhood Grant Program which offers recognized Neighborhood Councils matching funds for communication and physical improvement projects. The Neighborhood Coordinator oversees the application process, procedures, matching funds, project function, documentation, and records management to support completion of projects.

City Clerk's Office

The City Clerk's Office is comprised of four full-time employees including the City Clerk, Public Disclosure Administrator, Records Management Officer and Administrative Assistant I. Responsibilities include Council support, public disclosure, records management and customer service. 2015 budget: \$883,136 including \$306,120 for voter registration and election services.

- The City Clerk is responsible for providing support to the City Council in the form of agenda development and preparation, attendance at Council meetings, meeting minutes, filing and indexing of Council actions, and providing public notice of all meetings. The Clerk updates the City Code, publicizes legal documents, oversees procedures with the Council Committee secretaries, and manages City elections
- Public Disclosure, with the Assistance from the Administrative Assistant, processes all requests for public records, within a strict timeline, coordinates with department(s) to produce the records, and consults with the City Attorney when appropriate. The Public Disclosure Administrator provides departmental training and develops policies and procedures relating to public disclosure management.
- Records Management oversees all aspects of citywide records management, including retention, retrieval, preservation and proper disposal of records according to state law. The Records Management Officer also provides departmental training and develops policies and procedures relating to records management.
- Customer Service provided by the City Clerk's office is the only office on the first floor of City Hall, making it the first stop for information - help with directions, submitting a bid, obtaining a permit, filing a claim, etc.

2015 - 2016 Operating Budget City Council & Mayor/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.

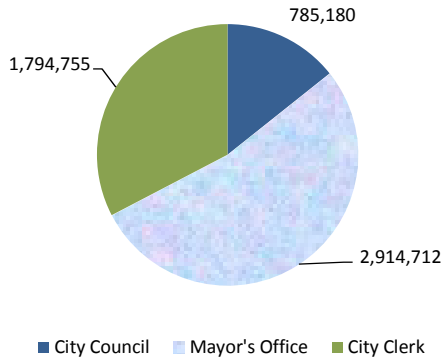
Mayor's Office oversees all facets of city government and provides oversight on all programs and services. Provide the communication link between citizens, neighborhoods, City Council, city departments and other government agencies. Manages the City's official records, public disclosure, elections, and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

City Clerk manages the City's official records, public disclosure, elections, and the City Council agenda and official minutes.

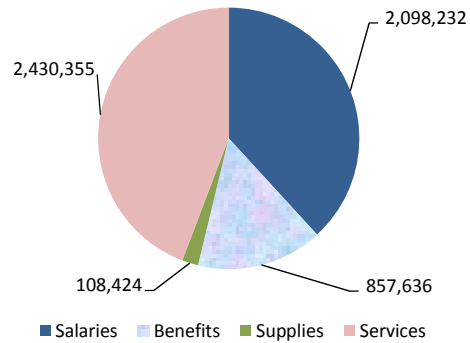
Program Revenue:	7,088
Expenditures:	5,494,647
Net Expenditures:	5,487,559

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)		
	2015	2016	2015	2016	Program Revenue	General Fund	Special Rev
City Council	0.750	0.750	388,001	397,179		785,180	
Mayor's Office	6.000	6.000	1,435,481	1,479,231	5,000	2,909,712	
City Clerk	4.000	4.000	883,136	911,619	2,088	1,792,667	
Total Expenditures	10.750	10.750	2,706,618	2,788,029	7,088	5,487,559	-

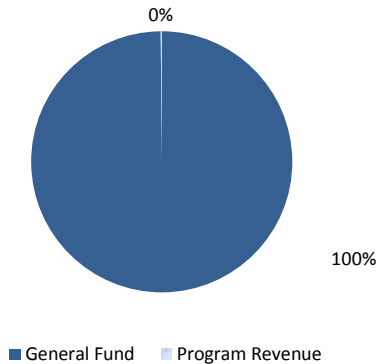
Expenditures by Division



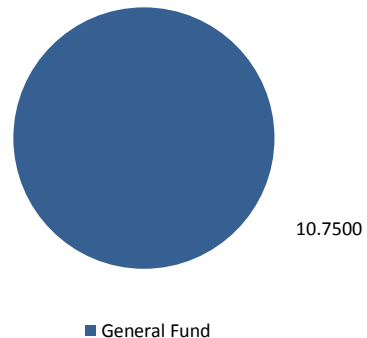
Expenditures by Category



Department Fund Source

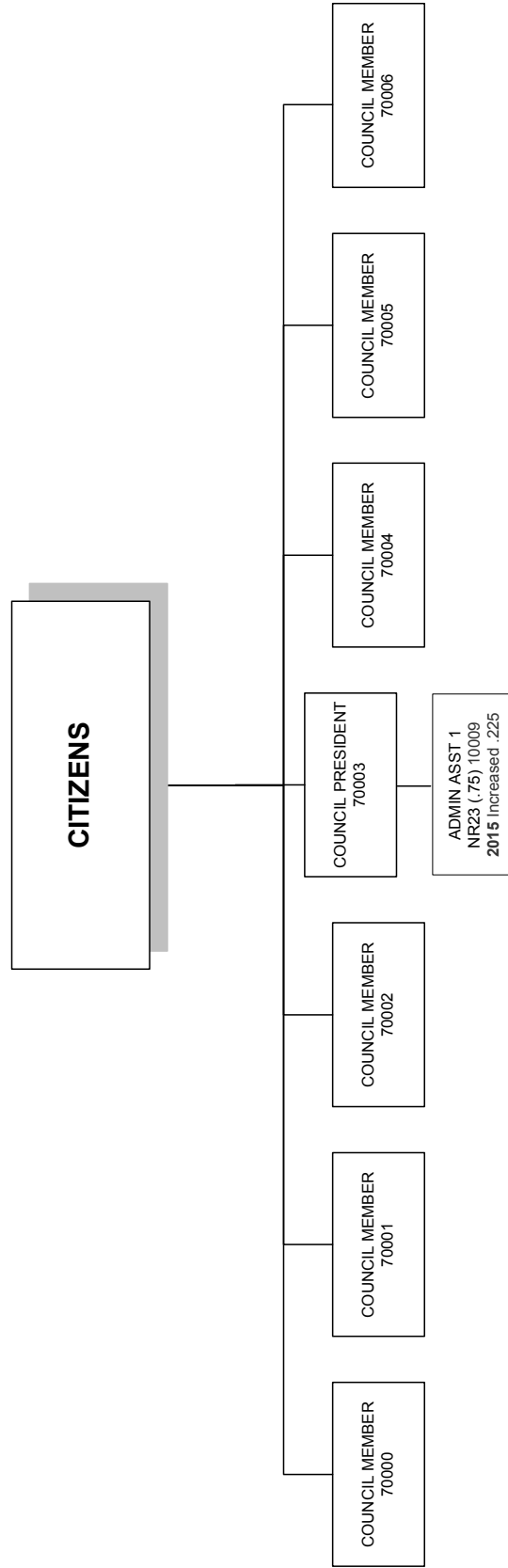


Positions by Major Fund



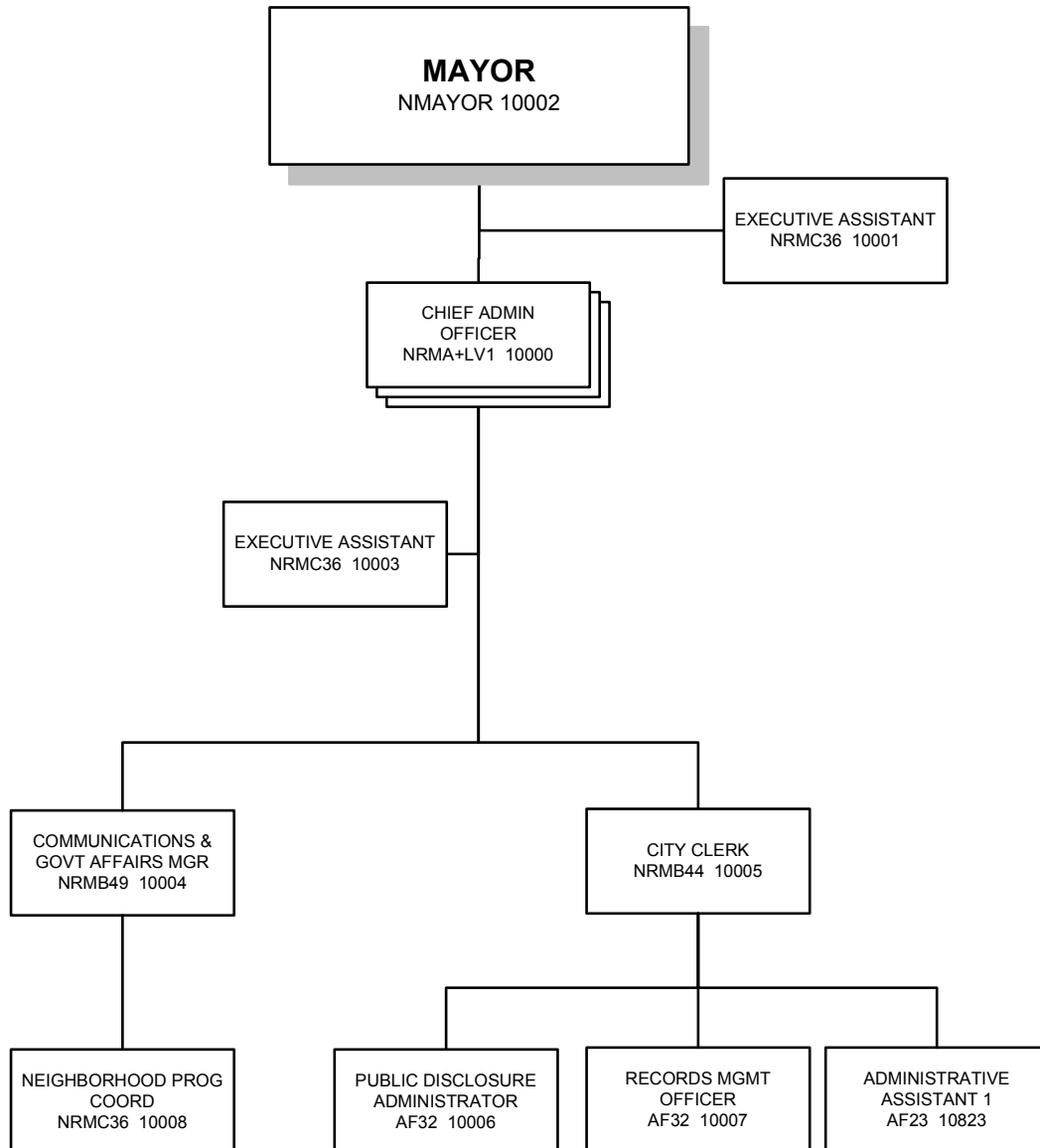
CITY COUNCIL

2015-2016 Biennial Budget



ADMINISTRATION

2015-2016 Biennial Budget



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

	UNION/RANGE	2013 FTE	2014 FTE	2015 FTE	2016 FTE
Mayor's Office					
Mayor - Elected Official	NMAYOR	1.000	1.000	1.000	1.000
Chief Administrative Officer	NRLV1	1.000	1.000	1.000	1.000
Comm & Gov't Affairs Manager	NR49	1.000	1.000	1.000	1.000
Neighborhood Program Coord	NR36	1.000	1.000	1.000	1.000
Exec Asst/Management Analyst	NR36	2.000	2.000	2.000	2.000
Office of the City Clerk					
City Clerk	NR44	1.000	1.000	1.000	1.000
Records Mgmt Officer	#N/A	1.000	1.000	1.000	1.000
Public Disclosure Administrator	AF32	-	1.000	1.000	1.000
Deputy City Clerk	AF25	1.000	-	-	-
Administrative Assistant 1	AF23	-	1.000	1.000	1.000
Office Tech 3	AF20	1.000	-	-	-
City Council					
Administrative Assistant 1	NR23	0.525	0.525	0.750	0.750
		10.525	10.525	10.750	10.750

2013 - Council Administrative Assistant 1 no longer split 1.0 equally between Administration and Parks; increased from .50 to .525 part-time benefited position for the City Council.

2014 - The Deputy City Clerk was reorganized to a Public Disclosure Administrator and the Office Technician 3 was reorganized to an Administrative Assistant 1.

2015-2016 - Increased the City Council Administrative Assistant 1 from .525 to .75.

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.

Administration & Economic Development

Administration & Economic Development includes 7 positions with a 2015 budget of \$1,101,780. This group provides the highest level of assistance and service to the development and business community in order to encourage economic investment and prosperity through industry diversification, business recruitment, expansion, retention, and property development. We work closely with businesses to identify creative solutions to challenging problems, generate enhanced opportunities for growth, and help them achieve their uniquely important, short and long term goals. We focus on strengthening our local economy and providing opportunities for our residents by developing and encouraging diverse and thriving business centers throughout the City.

Building Division

Building staff includes a Manager and 12 positions, with a 2015 budget of \$1,675,137.

Plan Review: At the direction of the Building Official/Manager, the 3 Building Plans Examiners in this unit review permit application plans, and assist customers in creating designs that comply with the seven "building" codes that Kent is required by the State Building Code Act to enforce, working in concert with other City staff as part of the permit process. In 2014, this team completed 1,899 plan review activities, while also assisting customers directly in the Permit Center, in order to shorten plan review timelines and eliminate unnecessary reviews or delays.

Building Inspections: The 5 Building Inspectors in this unit and an Assistant Building Official reporting to the Building Official, inspect work in progress and at completion under permits that have been issued for compliance with "building" codes, and assist customers in achieving compliance, in coordination with contractors/builders and other inspection agencies. During 2014, this team conducted 14,076 such inspections, as well as numerous others to investigate work being done without required permits.

Code Enforcement: The Code Enforcement team consists of 2 Code Enforcement Officers, reporting to the Building Official. This unit is directly responsible for enforcement of the Housing Code, Dangerous Buildings Code, Noise Control Code and numerous public nuisance violations addressed in the Kent City Code. The staff in this unit also provides assistance to, and coordinates actions with, other Divisions and City Departments dealing with their code enforcement responsibilities. In 2014, this group handled 925 code enforcement cases, while also assisting other units.

Economic & Community Development

Development Engineering Division

Development Engineering is comprised of 7 positions, including one Manager, one Administrative Assistant, two Engineering Technicians, and three Engineers. Development Engineering is responsible for plan review and project coordination associated with land use, infrastructure construction, street use and street cut, franchise utility, water, sewer and other permits. Staff provides wetland and critical area reviews and code enforcement support. Staff also provides support to the Permit Center, as well as integral involvement in emergency management, permit process improvements and providing engineering expertise to other divisions and departments. The 2015 division budget is \$760,900.

Planning Services Division

The Planning Division of Economic and Community Development is comprised of 7 positions, including the Community Development Director, a Manager, a Principal Planner, a Senior Planner, two Planners, one Planner/GIS Coordinator. Approximately two-thirds of the Planning Division's staff time is devoted to current planning – i.e., the review and approval of building and land development plans for consistency with zoning, subdivision, SEPA, and other development codes. Approximately one-third of staff time is devoted to long-range planning activities – i.e., compliance with Growth Management Act requirements, subarea planning, regional coordination, special projects, and development code updates. Planning Division staff is responsible for supporting the Hearing Examiner with respect to land use permit applications, as well as the Land Use & Planning Board with respect to land use policy development. The 2015 budget is \$1,501,384.

Permit Center Division

The Permit Center Division of Economic and Community Development is comprised of 5.33 positions, including a Manager and 4.33 (4) permit technicians and a 4 month office Tech I. The Permit Center is the main point of contact for many of the City's permit customers whether they come to the Center for property or development information or to apply for a permit. The Center takes in approximately 4,245 permit applications each year, routes those that require review and, when review is complete, handles permit issuance. Permit Center staff pride themselves on providing prompt, accurate, and friendly service, and invite all permit recipients to participate in a follow-up customer satisfaction survey. The 2015 Permit Center budget is \$693,349.

2015 - 2016 Operating 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.

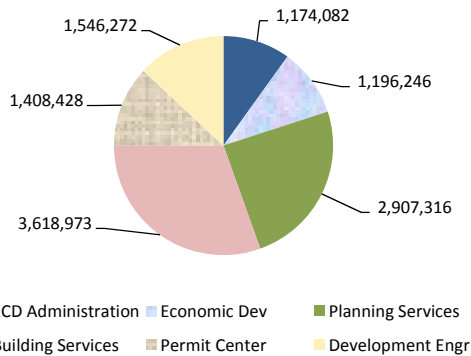
Program Revenue:	8,321,666
Expenditures:	11,851,317
Net Expenditures:	3,529,651

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)		
	2015	2016	2015	2016	Program Revenue	General Fund	Special Rev (1)
	ECD Administration	5.000	5.750	509,076	526,221	222	1,035,075
Land Use & Planning Board			7,016	7,135		14,151	
Hearing Examiner			61,853	62,781	60,193	64,441	
Economic Development	3.000	3.000	592,704	603,542	4,000	815,246	377,000
Planning Services	7.000	8.000	1,432,515	1,474,801		2,907,316	
Building Services	12.000	12.000	1,675,137	1,943,836		3,618,973	
Permit Center	5.330	6.000	693,349	715,079	6,683,737	(5,275,309)	
Development Engineering	6.000	6.000	760,900	785,372	1,573,514	(27,242)	
Total Expenditures	38.330	40.750	5,732,550	6,118,767	8,321,666	3,152,651	377,000

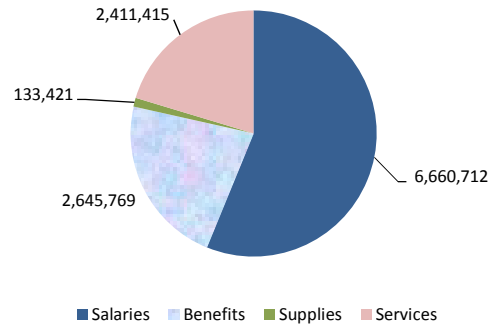
(1) Special Revenues include the following:

Lodging Tax Fund: \$377,000 (\$188,500 annually) for Economic Development programs.

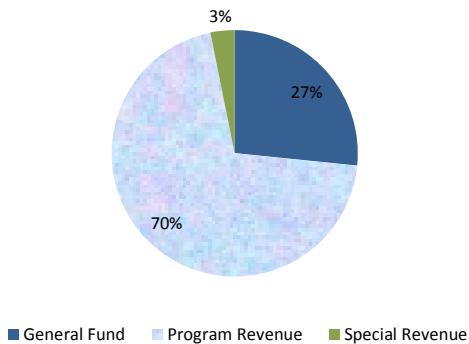
Expenditures by Division



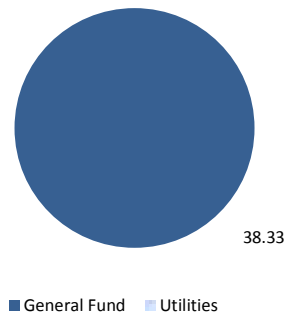
Expenditures by Category



Department Funding Sources

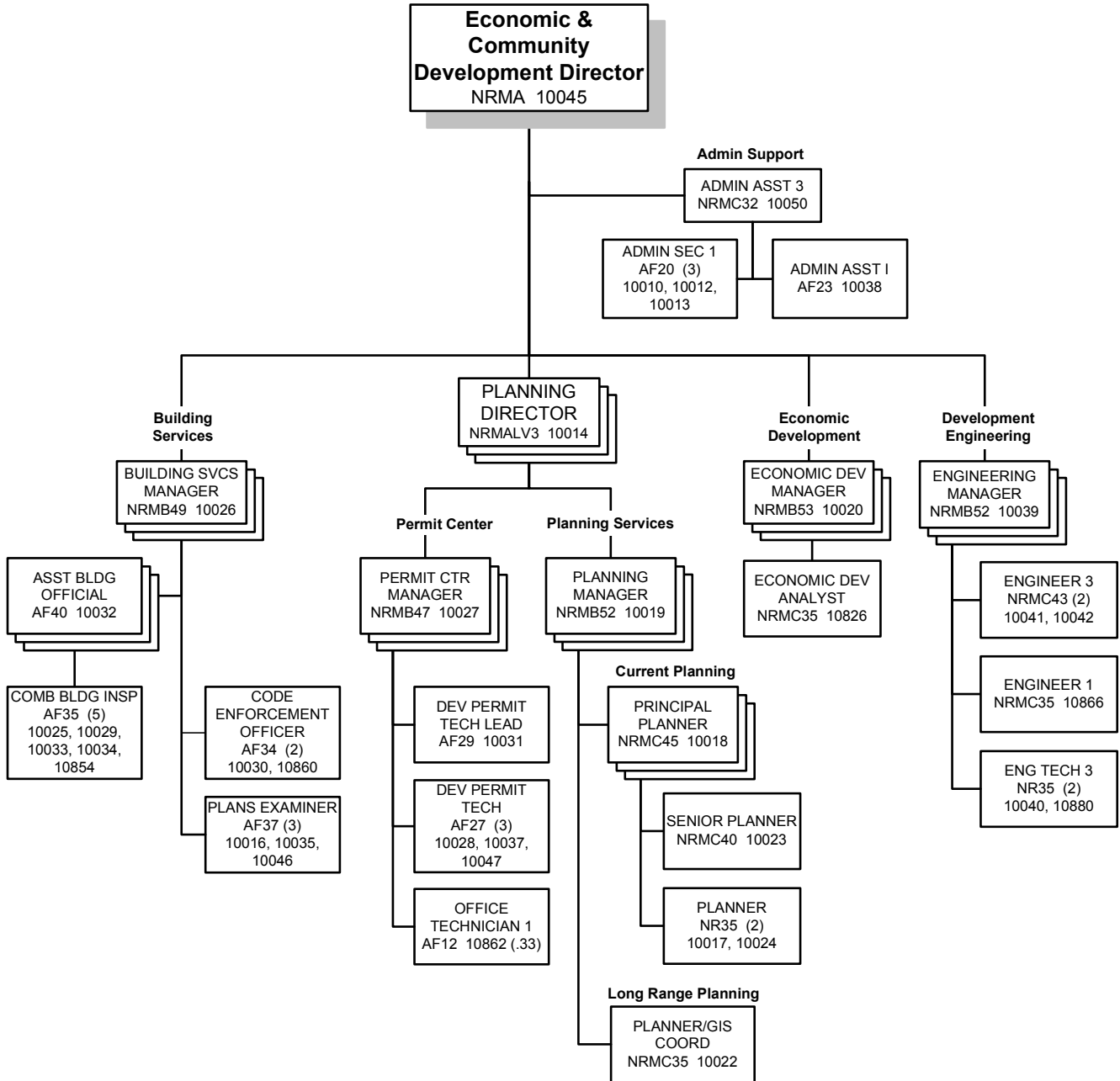


Positions by Major Fund



ECONOMIC & COMMUNITY DEVELOPMENT

2015-2016 Biennial Budget



**ECONOMIC COMMUNITY DEVELOPMENT DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2013 FTE	2014 FTE	2015 FTE	2016 FTE
Administration					
Director Econ & Com Dev	NRLV2	1.000	1.000	1.000	1.000
Administrative Assistant 3	NR32	1.000	1.000	1.000	1.000
Administrative Secretary 1	AF20	-	-	3.000	3.750
Building Services					
Bldg & Dvlp Services Manager	NR49	1.000	1.000	1.000	1.000
Assistant Building Official	AF40	1.000	1.000	1.000	1.000
Plans Examiner	AF37	3.000	3.000	3.000	3.000
Combination Building Inspector	AF35	5.000	5.000	5.000	5.000
Code Enforcement Officer	AF34	1.000	2.000	2.000	2.000
Code Enforcement Asst 1	AF20	1.000	-	-	-
Development Engineering					
Development Engineer Manager	NR52	1.000	1.000	1.000	1.000
Engineer 3	NR43	2.000	2.000	2.000	2.000
Engineer 1	NR35	-	1.000	1.000	1.000
Engineering Technician 3	NR35	1.000	2.000	2.000	2.000
Economic Development					
Economic Development Mgr	NR53	1.000	1.000	1.000	1.000
Economic Development Analyst	NR35	1.000	1.000	1.000	1.000
Administrative Asst 1	AF23	1.000	1.000	1.000	1.000
Permit Center					
Permit Center Manager	NR47	1.000	1.000	1.000	1.000
Development Permit Tech Lead	AF29	1.000	1.000	1.000	1.000
Development Permit Technician	AF27	3.000	3.000	3.000	3.000
Office Technician 1	12	-	0.330	0.330	1.000
Planning Services					
Director Community Development	NRLV3	1.000	1.000	1.000	1.000
Planning Manager	NR52	1.000	1.000	1.000	1.000
Principal Planner	NR45	1.000	1.000	1.000	1.000
Senior Planner	NR40	1.000	1.000	1.000	1.000
Planner/GIS Coordinator	NR35	1.000	1.000	1.000	1.000
Planner	NR35	2.000	2.000	2.000	3.000
Administrative Secretary 1	AF20	3.600	3.000	-	-
		36.600	38.330	38.330	40.750

2013 - Added a Combination Building Inspector.

2014 - Eliminated a Code Enforcement Assistant 1 and .6 Admin Secretary 1.

Added an Engineer 1, Code Enforcement Officer, and .33 Limited Term Office Technician 1.

2015 - Moved Administrative Assistants to the Administrative Division.

2016 - Added a FT Planner, a .75 RPT Admin Secretary 1, and increased an Office Tech 3 to fulltime.

Finance Department

Mission Statement

To enhance the City's financial stability and protect City assets through sound financial planning and management. Finance provides accurate, timely, and effective financial and customer service to all customers, both public and internal, with honesty, integrity, and fairness. The department is committed to professionalism and accountability to those we serve.

Finance Administration

Finance Administration includes 2 employees, the Finance Director and Administrative Assistant II. This division administers and coordinates all department functions that include Financial Services, Customer Services, Auditing, Utility Billing, Meter Reading and Central Services. The 2015 budget for administration is \$953,039, including \$498,781 for banking and SAO audit fees.

Major outputs of this division include:

- Overall management of and administrative support to the Finance Department
- Presentations to council, committees and boards regarding city finance
- Issuance or refunding of bonds

Internal Audit

Internal Audit is comprised of the City Auditor. The City Auditor is responsible for internal audit functions designed primarily to provide reasonable assurance regarding the protection of City assets from waste, theft and abuse, compliance with City financial policies and procedures, and compliance with relevant state and federal financial laws and regulations. The City Auditor is also responsible for external audit and monitoring functions designed to provide reasonable assurance that selected tax revenues due to the City are properly calculated, supported and remitted to the City intact. The 2015 budget for internal audit \$157,607.

Major outputs of this area include:

- Departmental and functional area audit reports, including an annual cash count audit report
- Sales, lodging, brokered natural gas and real estate excise tax reports at the individual taxpayer level
- Business & Occupation and utility tax audit reports
- Analysis and reporting of potential legislation and court actions impacting City revenues

Financial Planning

Financial Planning consists of two Senior Financial Analysts and is managed by the Assistant Finance Director. The total 2015 budget for this function is \$373,671.

Financial Planning is responsible for the development, preparation and monitoring of the annual operating budget and 6-year capital improvement program. The budget development season typically begins by early May and runs through budget adoption in early December, with an average of 80% of staff time dedicated to the process.

Finance Department

Major outputs of the process include:

- ongoing revenue and expenditure forecasts
- the Preliminary Budget
- the Adopted Budget
- the 6-Year Capital Improvement Program

The Adopted Budget document is typically available by late March. The 2015 cost of this program is approximately \$299,331.

Financial Planning also monitors the annual operating budget by actively engaging with department staff and producing quarterly and monthly financial reports. On average, each financial report requires 30-35 staff hours to complete, with additional time spent analyzing trends and identifying/resolving areas requiring further investigation. The 2015 cost of this program is approximately \$74,340.

Tax Division

Managed by the Assistant Finance Director, the Tax Division is comprised of two B&O Tax Auditors, one Desk Auditor, one Customer Service Specialist, and one Compliance Officer. This group is responsible for equitably administering the city's B&O tax program. The 2015 cost of this program is \$582,702.

Major outputs include:

- Taxpayer support and outreach
- B&O tax desk and field audits at the individual taxpayer level
- Analysis and reporting of potential legislation and court actions impacting City revenues

Financial Accounting, Reporting and Payroll

Financial Accounting, Reporting and Payroll includes a total of 10 employees, one Senior Accountant, one Payroll Business Analyst, three Senior Financial Analysts, five Financial Analyst and the Accounting & Reporting Manager. The total 2015 budget for this area is \$1,162,245.

Financial Reporting staff includes one Senior Accountant, one Senior Financial Analyst, and one Financial Analyst. This group is responsible for administering the city's general ledger, procurement, technical accounting support, preparation of the Comprehensive Annual Financial Report and other financial reports, and management of debt. The total budget for Financial Reporting in 2015 is \$503,786

Administration of the city's general ledger accounts for about 40% of the activity within Financial Reporting and will cost approximately \$201,514 in during 2015. The major outputs of this process include:

- Maintenance of the general and capital asset ledgers
- Bank reconciliations

Finance Department

Procurement accounts for approximately 25% of the activity within Financial Reporting and will cost approximately \$125,947 to administer in 2015. The major outputs of this function include:

- Purchasing (Purchase Order) System Setup and Maintenance
- Creating, auditing and distributing of 1099's
- Procurement Card Setup and Maintenance

Preparation of the Comprehensive Annual Financial Report (CAFR) and other reporting to various agencies account for approximately 35% of the activity within Financial Reporting and will cost approximately \$176,325 during 2015. Major outputs of this function include:

- Preparation of the Comprehensive Annual Financial Report (CAFR) in compliance with Generally Accepted Accounting Principles
- Liaison with the state auditor as they perform the annual state audit
- Federal, State, and other required financial reporting

Accounts Payable staff includes a portion of the Senior Financial Analyst and one full-time and one part-time Financial Analysts. This group provides citywide services for managing and disbursing funds for payment of the city's financial obligations. The estimated cost for this function in 2015 is \$197,770.

Banking and Investment services are monitored and managed on a daily basis by a Senior Financial Analyst. The estimated cost for this function in 2015 is \$106,490.

Payroll staff includes one Payroll Business Analyst, one Senior Financial Analyst, and a Financial Analyst. Services include time and payroll processing; payroll software maintenance and development support, and payroll taxes and benefit monitoring, at an estimated cost of \$354,199 for 2015.

Major outputs of the process include:

- Process compensation to all city staff and Fire Relief and Pension benefited retirees on a semi monthly basis
- Manage and report payroll taxes, benefits, and related obligations in compliance with city, state, and federal laws

Customer Services

The division is responsible for three major programs; Treasury & Utility Services, Accounts Receivable and Central Services, with a 2015 budget of \$3,851,033. Staffing resources involve a total of 15 positions: 3 Financial Analysts, a Senior Financial Analyst, a Customer Services Supervisor, 5.75 Customer Services Representatives, 4 Meter Readers, and a Manager.

Finance Department

Treasury & Utility Services will cost approximately \$3.5 million during 2015 and is responsible for:

- Maintaining over 29,000 customer accounts, billing and collecting \$4.5 million each month.
- Responding to utility customers inquires over the telephone, direct counter payments, credit card and web payment services.
- Reading and inputing data from over 8,000 customer meters each month, including final readings, starts/stops, meter changes, customer complaints, meter detection leaks, and meter repairs.

Accounts Receivable will cost approximately \$273,830 during 2015 and is responsible for:

- Local Improvement District billing statements and collections of \$2,555,100 annually
- Citywide Accounts Receivables invoicing and collections of \$13.2 million annually
- Managing the city's third party collections contract

Central Services will cost approximately \$77,203 during 2015 and is responsible for:

- Billing 4,200 business license renewals annually and monthly issuance of new business licenses.
- Purchasing office products, US Mail operations, and other financial activities.

2015 - 2016 Operating Budget Finance Department

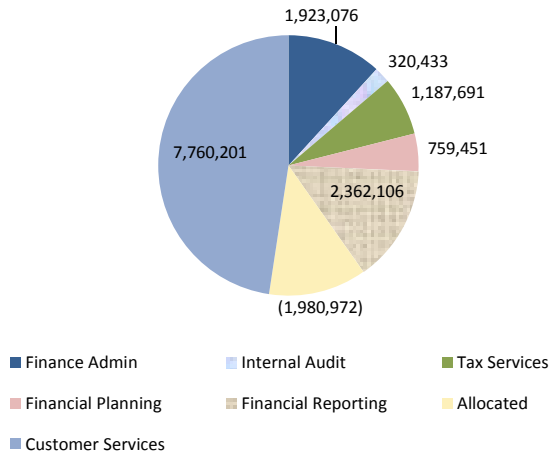
Mission Statement

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 residents, community and our fellow employees at the City.

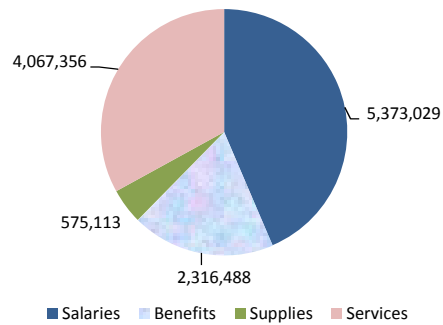
Program Revenue:	814,671
Expenditures:	12,331,986
Net Expenditures:	11,517,315

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)		
	2015	2016	2015	2016	Program Revenue	General Fund	Allocated to Utilities
Finance Administration	2.000	2.000	953,039	970,037	460	1,922,616	
Internal Audit	1.000	1.000	157,607	162,826		320,433	
Tax Services	5.000	5.000	582,702	604,989		1,187,691	
Financial Planning	6.000	6.000	373,671	385,780		1,479,214	
Financial Reporting	6.600	6.600	1,162,245	1,199,861		1,642,343	
Allocated to Other Funds			(990,486)	(990,486)		(1,980,972)	
Customer Services	2.950	2.950	399,709	412,494	10,723	801,480	
Central Stores & Mail Room	-	-	401,744	401,744	803,488		
Utility Billing-Customer Services	7.800	7.800	2,640,518	2,674,367			5,314,885
Utility Billing-Field Services	4.000	4.000	409,062	420,563			829,625
Total Expenditures	35.350	35.350	6,089,811	6,242,175	814,671	5,372,805	6,144,510

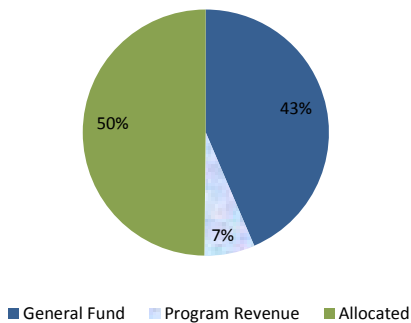
Expenditures by Division



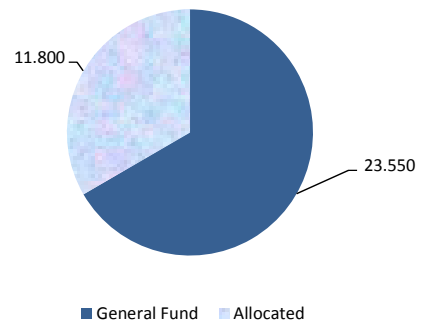
Expenditures by Category



Department Funding Sources

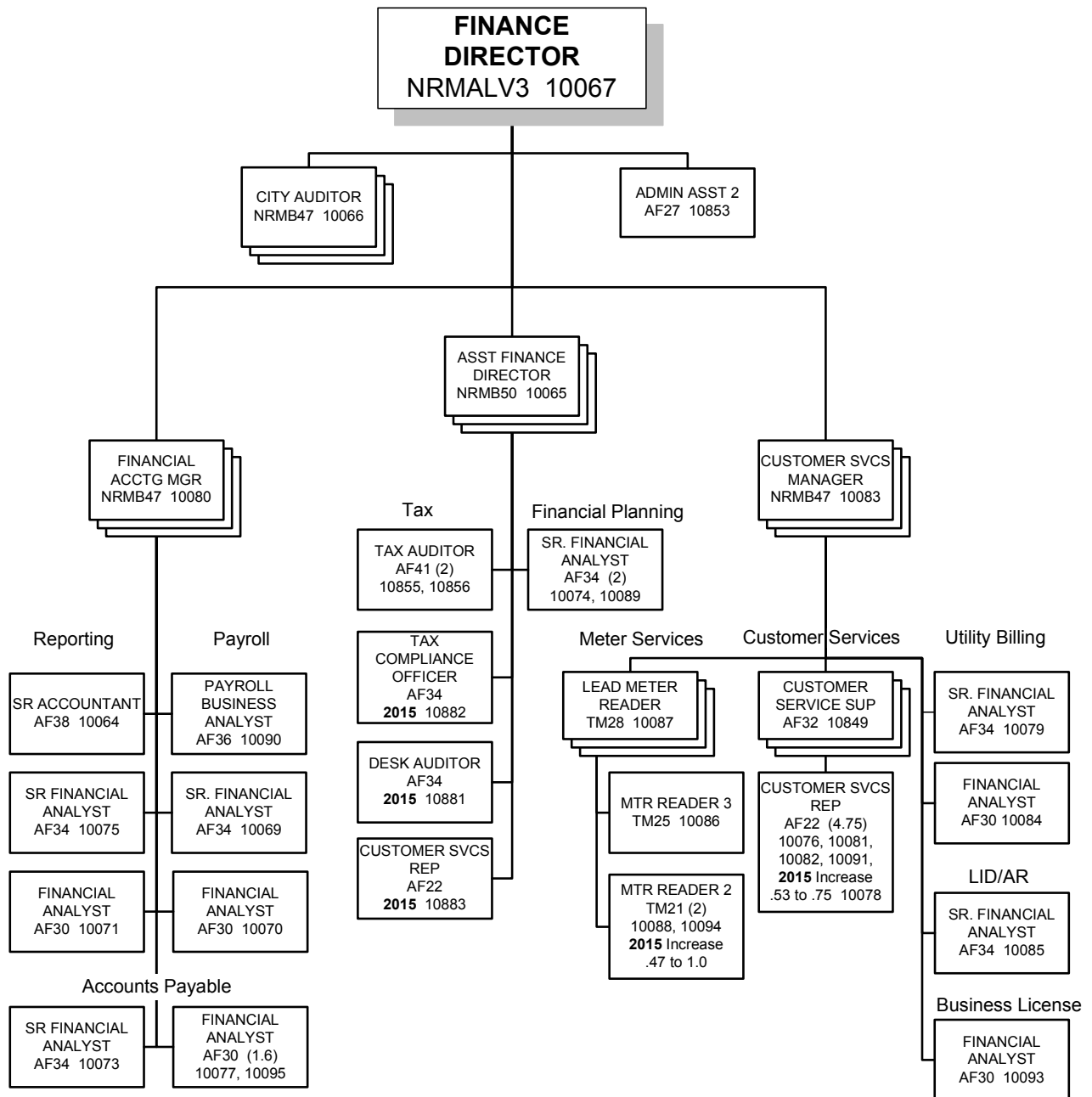


Positions by Major Fund



FINANCE DEPARTMENT

2015-2016 Biennial Budget



**FINANCE DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2013 FTE	2014 FTE	2015 FTE	2016 FTE
Administration					
Director of Finance	NRLV3	1.000	1.000	1.000	1.000
Administrative Assistant 2	AF27	1.000	1.000	1.000	1.000
Accounting, Payroll, & Reporting					
Accounting Manager	NR47	1.000	1.000	1.000	1.000
Senior Accountant	AF38	1.000	1.000	1.000	1.000
Payroll Business Analyst	AF36	1.000	1.000	1.000	1.000
Senior Financial Analyst	AF34	3.000	3.000	3.000	3.000
Financial Analyst	AF30	3.600	3.600	3.600	3.600
Customer Services					
Customer Services Manager	NR47	1.000	1.000	1.000	1.000
Customer Svcs Supervisor	AF32	1.000	1.000	1.000	1.000
Senior Financial Analyst	AF34	1.000	2.000	2.000	2.000
Financial Analyst	AF30	3.000	2.000	2.000	2.000
Customer Svcs Representative	AF22	4.530	4.530	4.750	4.750
Water Meter Reader 4	TM28	1.000	1.000	1.000	1.000
Water Meter Reader 3	TM25	1.000	1.000	1.000	1.000
Water Meter Reader 2	TM21	1.530	1.530	2.000	2.000
Financial Planning & Tax Services					
Assistant Finance Director	NR50	1.000	1.000	1.000	1.000
Senior Financial Analyst	AF34	2.000	2.000	2.000	2.000
B & O Program Auditor	AF41	2.000	2.000	2.000	2.000
Tax Compliance Officer	AF34	-	-	1.000	1.000
Desk Auditor	AF34	-	-	1.000	1.000
Customer Svcs Representative	AF22	-	-	1.000	1.000
Internal Audit Services					
City Auditor	NR47	1.000	1.000	1.000	1.000
		31.660	31.660	35.350	35.350

2013 - Established an Audit Services division and added two (2) B & O Tax Auditors. Converted the vacant Accounting Manager to an Administrative Assistant 2 and eliminated the Accounting Services division moving payroll staff to the Financial Planning division and the accounting staff to the Financial Reporting division.

2014 - Financial Analyst reclassified to Senior Financial Analyst in Customer Services.

2015 - Added a Tax Compliance Officer, Desk Auditor, and a Customer Services Representative in the Tax Services Division to be offset by B&O tax revenue. Increased a .53 Meter Reader to 1.0 and a .53 Customer Service Rep to .75.

2016 - No additional proposed changes

Human Resources

Mission Statement

It is the mission of the human resources department to develop, implement and support programs and processes that add value to the City and its employees, by fostering a culture of excellence that embraces inclusion and equitable practices; developing and maintaining collaborative partnerships; standardizing and streamlining essential HR processes, procedures, and communication; and enhancing workforce effectiveness at all levels in the city.

Administration

With two (2) employees, the Department Director and an administrative professional provide comprehensive support for the department, including office management, front desk reception, training and guidance on electronic position applications and job searching to citizens and employees. The 2015 budget for this division is \$607,216 which includes the cost of professional services and internal charges for the entire department.

Employment/Recruitment

The Recruitment division is comprised of two (2) full-time employees; one analyst, who is also the Civil Service Examiner, and one (1) specialist. There is also one (1) part-time outreach analyst. The 2015 budget for this division is \$374,743 for the following services:

- administration of the city's recruitment, testing, and hiring programs
- administration of the civil service program and administratively supports the civil service commission
- outreach to non-profit and community based organizations who work directly with individuals seeking employment opportunities

The Recruitment division proctors exams, creates interview materials for each position, assists hiring managers with reference checks and offer letters for successful candidates. Positions covered by Civil Service comprise roughly 15% of opened recruitments while Public Works comprises approximately 38% of positions recruited for in 2014. This division is on pace to successfully recruit for an estimated 69 benefitted positions and an additional 29 temporary positions in 2015 with the average entire recruitment cycle lasting 43 working days from job posting to hire date in 2014.

Labor Relations/Class & Compensation

The Labor Relations, Classification & Compensation division is comprised of three (3) employees. This division provides support to departments on contract administration and labor negotiations for 4 bargaining units, as well as employee relations for all employee groups. The 2015 budget for this division is \$409,279 to support departments by:

- advising and providing preventative measures
- grievance administration
- mediations and arbitrations support
- personnel investigations
- employee discipline performance

Additionally, the division analyzes and reviews market data for position classification and compensation recommendations and departmental reorganizations. The division annually reviews approximately 80-100 job descriptions for appropriate classification and/or compensation. Of the 591 employees, 64% are represented by AFSCME, Teamsters, and KPOA; 36% are non-represented and 10 are elected officials.

Human Resources

Employee Benefits

The Benefits Division is comprised of three (3) full-time employees and one (1) part-time employee. This division administers self-funded health care programs and insured medical cooperative program for 1,771 active employees, their dependents, and the LEOFF I retirees. The average annual health care cost per member is \$6,030.72. Other benefits managed by this division include:

- state employee retirement system benefits - The current percentage of employees eligible to retire through state retirement is 15.2%.
- management benefits
- employee wellness program
- employee assistance program
- deferred compensation and loan programs
- In addition, to the other benefits offered by the city, the division oversees employee leave and accommodations
- employee engagement for better morale and
- under federal and state law, and processes new hires and personnel changes.

Staff process 2,704 transactions per year for payroll/benefits and FMLA cases. This division provides administrative support for the Health Care Committee and LEOFF I Board. The 2015 budget for this division is \$12,593,660.

Risk Management/Training

The Risk Management/Training Division is comprised of two (2) full time employees. This division administers four (4) major insurance programs: liability, worker compensation, unemployment compensation and property coverage. This division provides risk identification, loss analysis, limited loss control efforts and risk financing with support of actuarial consulting. The division also administers several city-wide training and employee development programs. The division budget for 2015 is \$ 4,522,165 and includes:

- Liability averages 90 claims per year; current reserves are \$1.9M.
- Worker compensation averages 65 claims per year; current reserves are \$1.5M.
- Unemployment averages 41 claims per year at an average cost of \$200,000 per year.
- Property insurance for city owned buildings and equipment, including \$85M for Earthquake and Flood. Property insurance cost is \$450,000 per year.
- Total Cost of Risk was 1.6% of operating budget in 2013.

2015 - 2016 Operating Budget Human Resources

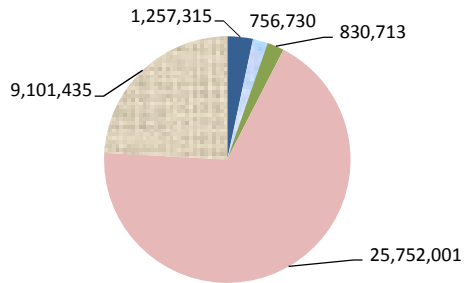
Mission Statement

The Human Resources 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:	33,922,410
Expenditures:	37,698,194
Net Expenditures:	3,775,784

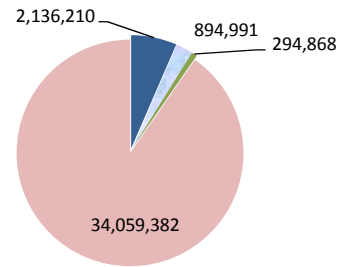
Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)		
	2015	2016	2015	2016	Program Revenue	General Fund	Special Rev
HR Administration	2.000	2.000	607,216	650,099		1,257,315	
Employment	2.600	2.600	374,743	381,987	5,501	751,229	
Labor / Class & Comp	3.000	3.000	409,279	421,434		830,713	
Employee Benefits	3.600	3.600	12,593,660	13,158,341	25,123,064	628,937	
Risk Management	2.000	2.000	4,522,165	4,579,270	8,793,845	307,590	
Total Expenditures	13.200	13.200	18,507,063	19,191,131	33,922,410	3,775,784	-

Expenditures by Division



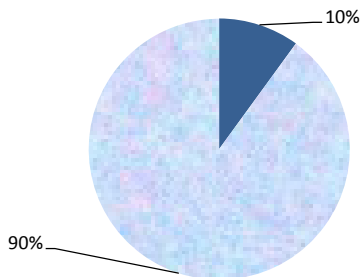
- HR Administration
- Employment
- Labor Relations / Class & Comp
- Employee Benefits
- Risk Management

Expenditures by Category



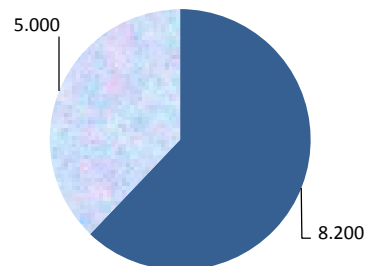
- Salaries
- Benefits
- Supplies
- Services

Department Funding Sources



- General Fund
- Program Revenue

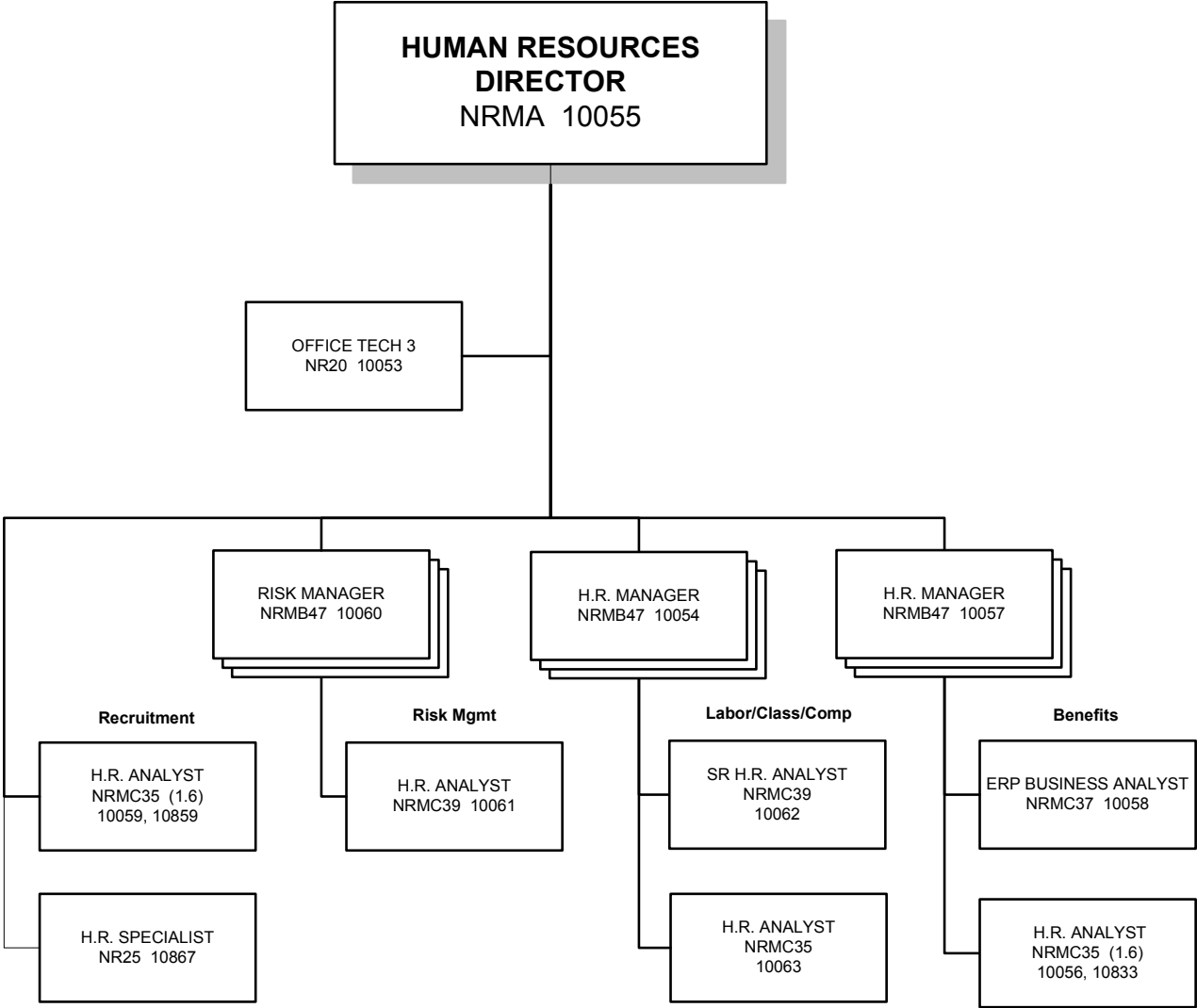
Positions by Major Fund



- General Fund
- Insurance Fund

HUMAN RESOURCES

2015-2016 Biennial Budget



**HUMAN RESOURCES DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2013 FTE	2014 FTE	2014 FTE	2016 FTE
Administration					
Human Resources Director	NRLV3	1.000	1.000	1.000	1.000
Office Tech 3	NR20	1.000	1.000	1.000	1.000
Benefits					
Human Resources Manager	NR47	1.000	1.000	1.000	1.000
ERP Business Analyst	NR37	1.000	1.000	1.000	1.000
Human Resources Analyst	NR35	1.600	1.600	1.600	1.600
Labor/Class & Comp					
Labor Relations Manager	NR47	1.000	1.000	1.000	1.000
Senior Human Resources Analyst	NR39	1.000	1.000	1.000	1.000
Human Resources Analyst	NR35	1.000	1.000	1.000	1.000
Recruitment					
Human Resources Analyst	NR35	1.600	1.600	1.600	1.600
Human Resources Specialist	NR25	-	1.000	1.000	1.000
Risk Management					
Risk Manager	NR47	1.000	1.000	1.000	1.000
Human Resources Analyst	NR35	1.000	1.000	1.000	1.000
		12.200	13.200	13.200	13.200

2013 - Reduced a 1.0 Benefits HR Analyst by .40 and received Council approval to add .20 and create a .60 Recruitment HR Analyst.

2014 - Added a Human Resource Specialist in Recruitment during the mid-biennium review.

2015-2016 - No changes

Information Technology

Mission Statement

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

Administration Division

The Information Technology (IT) Administration Division provides strategic technology vision, leadership, and oversight of Kent’s IT infrastructure and services. Core activities are conducted in concert with three IT Divisions: Systems, Technical Services and Multimedia. IT Administration’s central premise is to work with national, regional, and City department and division-level clients to achieve efficiency and excellence in technology tools and services. The 2015 budget for this program is \$403,861 and includes general operating services for all divisions as well as staff consisting of the Department Director, an Accounting/Administrative Coordinator and an Accounting Technician.

Systems Division

The Systems Division mission is to empower and enable the coordination of data and services between City departments, citizens and the City’s standards, policies, and procedures. This mission is accomplished through effective and efficient evaluation, deployment and support of software applications and business system technology. The 2015 budget for this program is \$2,061,309 and consists of a Systems Division Manager and nine Senior Systems Analysts.

Service Category	Support Provided
Business Analysis Support	15+ major level systems 40+ mid-level systems 115+ small-sized systems
Software Operations Engineering Support	15+ major level systems 40+ mid-level systems 115+ small-sized systems
Software & Business System Deployment and Configuration	65+ small to large sized projects
Project Management Support	35+ medium to large sized projects

Technical Services Division

The Technical Services Division provides the services and infrastructure to deliver voice, data and information services to the City of Kent. Technical Services staffs the Information Technology Service Desk, and is responsible for installation, maintenance and operation of the City’s Personal Computers, Data Networks, Telecommunications Services, and Wireless Data Networks. Technical Services provides data network connectivity to all City-owned buildings as well as the City’s Public Safety Fleet (Police, Fire and EMS). Technical Services provides design assistance for new City Facilities to insure that installed infrastructures meet standards. The 2015 budget for this program is \$2,320,422 and staff consisting of a Technical Services Manager, 2 Network Engineers, 3 Network Specialists, and 3 Technical Support Specialist 2’s.

Information Technology

Service Category	Support Provided
PC & Desktops Support	1,050+ devices
Service Desk Support Calls	6,600+
Remote Site Support	75+

Multimedia Division

The Multimedia Division's mission is to facilitate communication of information for the entire City of Kent – citizens and employees – relying on customer-based partnerships to produce a creative, professional, and effective City image/message that efficiently meets our customers' needs and appropriate expectations. The staff in this division consist of a Multimedia Manager, a Video Program Coordinator, a Creative Art Coordinator, a Print Shop Lead, a Printing Technician, and a Multimedia Specialist. The 2015 budget for this program is \$1,124,109.

Service Category	Support Provided
Multimedia Service Requests	2,000+
Programs Aired on Kent TV21	160+
Collateral Pieces Printed (Impressions)	2.5 million

2015 - 2016 Operating Budget

Information Technology

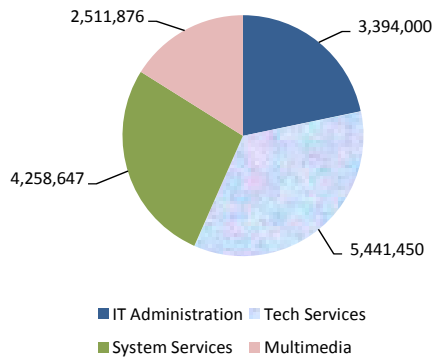
Mission Statement

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

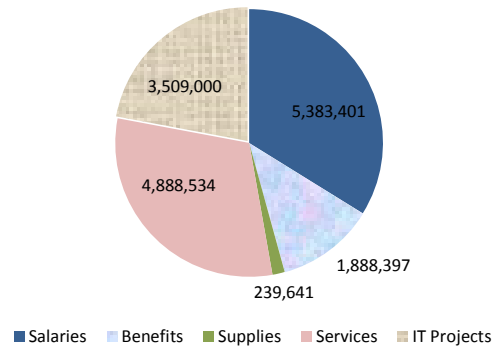
Program Revenue:	15,658,973
Expenditures:	15,605,973
Net Expenditures:	(53,000)

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)		
	2015	2016	2015	2016	Program Revenue	General Fund	Special Rev
	IT Capital Projects			1,697,000	1,697,000	3,394,000	
Tech Services	10.800	10.800	2,567,856	2,873,594	5,441,450		
System Services	11.300	13.300	2,100,755	2,157,892	4,008,647	250,000	
Multimedia							
Printing	1.600	1.600	626,875	641,874	1,421,794		
Graphics	2.750	2.750	305,680	312,995	693,304		
Cable Media	2.550	2.550	308,535	315,917	699,778		
Total Expenditures	29.000	31.000	7,606,701	7,999,272	15,658,973	250,000	-

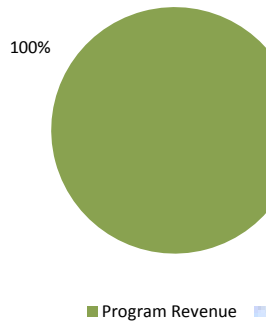
Expenditures by Division



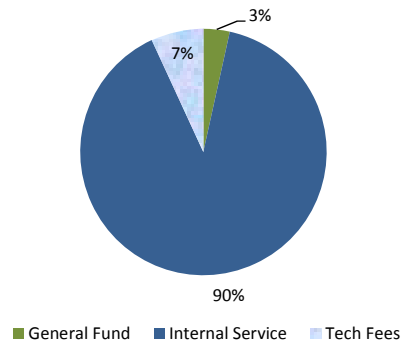
Expenditures by Category



Department Funding Sources

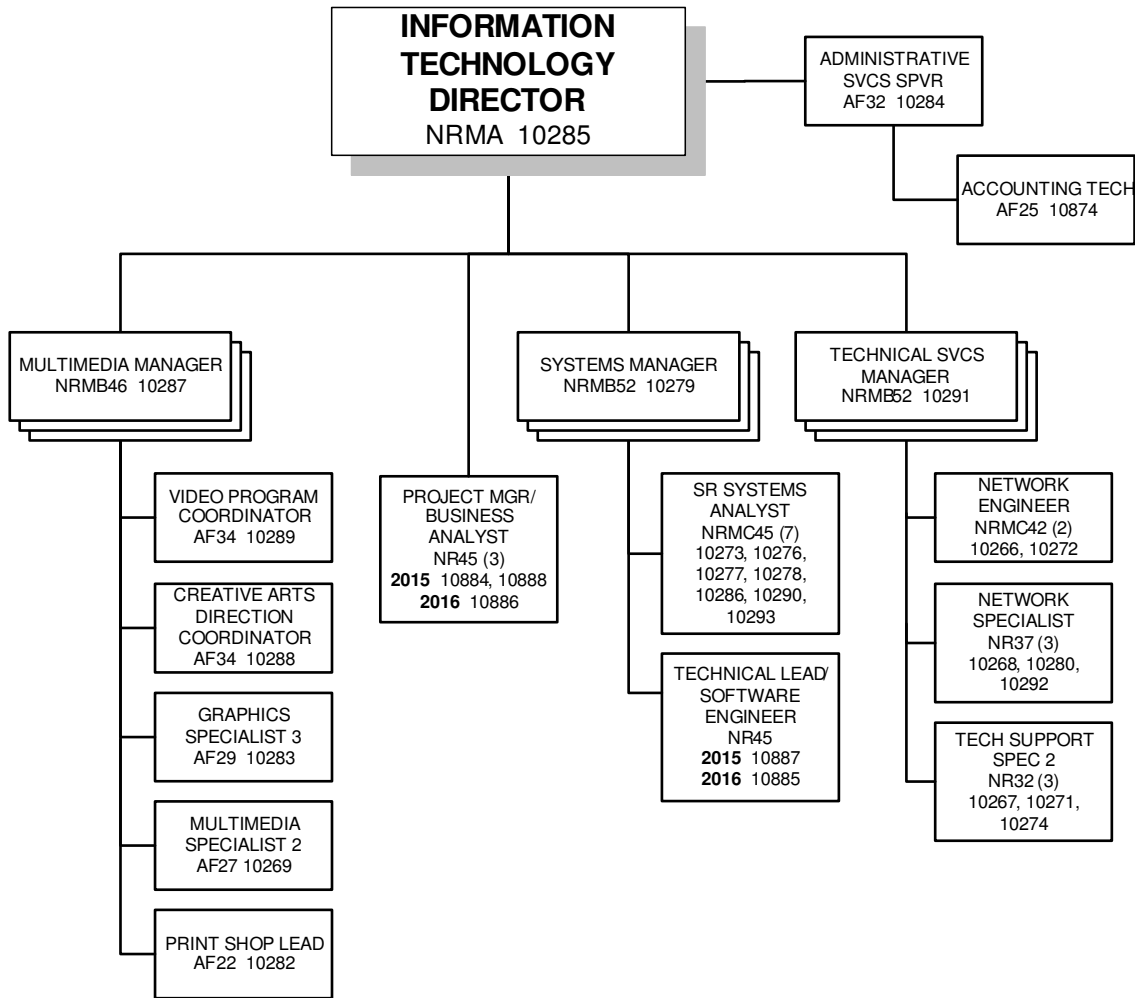


Positions by Major Fund



INFORMATION TECHNOLOGY

2015-2016 Biennial Budget



**INFORMATION TECHNOLOGY DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2013 FTE	2014 FTE	2015 FTE	2016 FTE
Administration					
Director Info Technology	NRLV3	1.000	1.000	1.000	1.000
Project Mgr/Business Analyst	NR45	-	-	2.000	3.000
Accounting/Administrative Coor	AF30	1.000	1.000		
Administrative Svcs Supervisor	AF32			1.000	1.000
Accounting Technician	AF25	-	1.000	1.000	1.000
Admin Secretary 1	AF20	0.525	-	-	-
Multimedia					
Multi Media Manager	NR46	1.000	1.000	1.000	1.000
Video Program Coordinator	AF34	1.000	1.000	1.000	1.000
Creative Art Dir Coordinator	AF34	1.000	1.000	1.000	1.000
Print Shop Lead	AF22	1.000	1.000	1.000	1.000
Printing Technician	AF20	0.680	-	-	-
Graphics Specialist 3	AF29	-	1.000	1.000	1.000
Multi Media Specialist 2	AF27	0.750	1.000	1.000	1.000
Systems					
Systems Division Manager	NR52	1.000	1.000	1.000	1.000
Senior Systems Analyst	NR45	7.000	7.000	7.000	7.000
Tech Lead/Software Engineer	NR45	-	-	1.000	2.000
Technical Services					
Technical Services Manager	NR52	1.000	1.000	1.000	1.000
Network Engineer	NR42	2.000	2.000	2.000	2.000
Network Specialist	NR37	3.000	3.000	3.000	3.000
Technical Support Specialist 2	NR32	3.000	3.000	3.000	3.000
		24.955	26.000	29.000	31.000

2013 - Multimedial Specialist 2 reclassified to Graphics Specialist 3.

2014 - Moved Admin Secretary 1 to Parks Human Services and added an Accounting Technician.

Reclassified Printing Tech to Multi Media Specialist 2 and increased MM Specialists to 1.0

2015 - Reclassed a Multi Media Specialist 2 to a Graphics Specialist 3 in the Multimedia division.

Added 2 Project Manager/Business Analyst to be funded by B&O and Tech Fees.

Added a Technical Lead/Software Engineer to be funded by Tech Fees.

2016 - Added a Proj Mgr/Bus Analyst and a Tech Lead/Software Engineer designated to Public Safety.

Law Department

Mission Statement: Leaders in Municipal Law.

The Law Department is an internal service department. Other city departments generate the department's workload. The Law Department is divided into two divisions; Civil and Prosecution. The 2015 budget is \$2,091,419, including administrative services of \$515,193.

Civil Division

The Civil Division consists of 7 positions, including 5 attorneys (including the City Attorney) and 2 support staff. The 2015 budget is \$840,482. The division provides the following services:

- **Advise all City Departments:** Civil attorneys spend most of their time providing legal advice and representation to all city departments to solve problems and complete projects or tasks. Examples include: interpreting and analyzing local, state and federal laws as well as proposed legislation; assessing the legal risks of various city projects and policy decisions; negotiating, mediating, and litigating internal and external disputes; drafting, negotiating and enforcing contracts and interlocal agreements; drafting city ordinances and resolutions; providing legal advice and litigation support for labor and employment issues; drafting, analyzing and reviewing real property transactions; reviewing public records request responses for legal compliance; providing case advice and litigation support to the code enforcement division, and working with city departments to develop creative and effective solutions for projects and tasks.
- **Advise the City Council and Other Committees and Boards:** This division supports the city council and each of its committees, and advises all city boards and committees, as well as the city's public facilities district.
- **Litigation:** The Civil Division monitors tort litigation covered by our insurance defense program, and represents the city in litigation, through staff attorneys or outside counsel, in non-covered claims and lawsuits.

Prosecution Division

The Prosecution Division consists of 8.8 employees, including 5 prosecuting attorneys and 3.8 support staff. The 2015 budget for this program is \$1,081,889. The division provides the following services:

- **Criminal Prosecution/Traffic Infractions:** The Prosecution Division prosecutes every misdemeanor crime and contested traffic infraction that occurs in Kent, from filing through appeal. In 2013, this division prosecuted 4,715 criminal cases and 13,296 infractions.
- **Domestic Violence, DUI, and High Impact Offender Cases:** The Prosecution Division provides special emphasis to support victims of domestic violence by intensified victim and witness contact, effective safety planning, and individualized support throughout criminal proceedings. The division also focuses efforts on DUI cases, plus those criminals in Kent identified by the Police Department as high impact offenders.
- **Law Enforcement Training:** The division trains police officers at regular intervals to inform and update them regarding complex legal issues and the impacts of legislation and appellate court decisions.

Law Department

- **Asset Forfeiture:** The Prosecution Division represents the City in the seizure and forfeiture of assets (cash and vehicles or other property) confiscated in the investigation and prosecution of crimes.

Anticipated Budgetary Impacts During 2015-2016 Budget Cycle

Over the next two years, the Law Department anticipates a rise in the filing of criminal charges. This rise is expected as a result in an increase in police officers. Each police officer that the city employs produces criminal cases and infractions that the Law Department must prosecute. The Civil Division workload remains consistent, with increases in some areas. The department's attorneys are spending more and more time cleaning up and, in some cases, tearing down, unsafe and unsanitary housing through the civil abatement process, which sometimes involves a lengthy superior court action. For the most egregious cases, we sometimes resort to criminal prosecution. We also continually research the methods other cities use to remedy code violations, and in 2015, we hope to develop a new city ordinance that will provide an alternative approach to enforcement of violations. Assisting the clerk's office with analysis on exceptions and redactions to public records requests also is a growth area in this office. Other pending issues include B&O tax, business licensing, school zone speed cameras, cell tower leases, franchise agreements, sex offender housing, and various labor and employment matters. It is anticipated that this work trend will continue over the budget period. In addition, certain growth areas in the City tend to have a direct impact on the Civil Division, including land use permits and code enforcement measures. Finally, our own staff handled a number of issues without retaining contract attorneys to perform the work. Those projects include B&O tax program implementation and litigation relating to medical marijuana and sex offender housing. Retaining these issues saves money.

2015 - 2016 Operating Budget Law Department

Mission Statement

Leaders in Municipal Law.

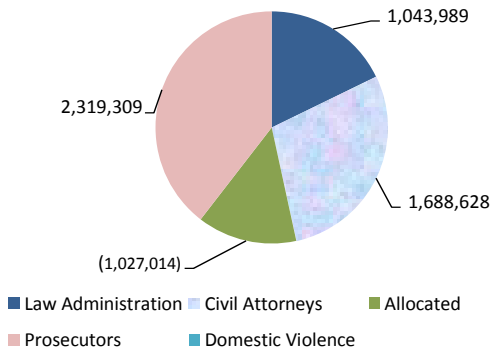
Program Revenue:	-
Expenditures:	4,237,580
Net Expenditures:	4,237,580

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)		
	2015	2016	2015	2016	Program Revenue	General Fund	Special Rev (1)
Law Administration			515,193	528,796		1,043,989	
Civil Attorneys	7.000	7.000	840,482	848,146		1,688,628	
Allocated to Other Funds			(407,173)	(407,173)		(814,346)	
Prosecutors	8.800	8.800	1,142,917	1,176,392		635,912	1,683,397
Total Expenditures	15.800	15.800	2,091,419	2,146,161	-	2,554,183	1,683,397

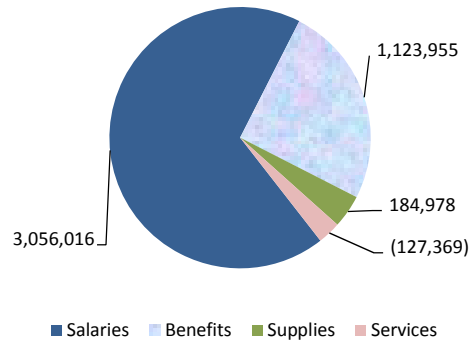
(1) Special Revenues include the following:

Criminal Justice Fund: \$1,683,397 for Prosecutor and Domestic Violence programs.

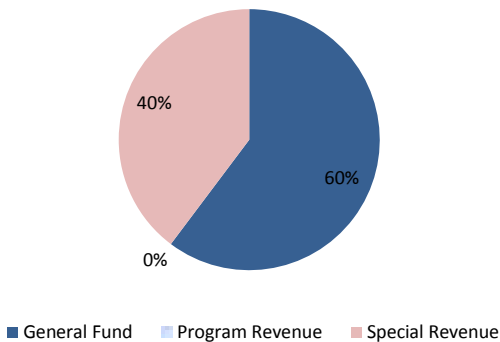
Expenditures by Division



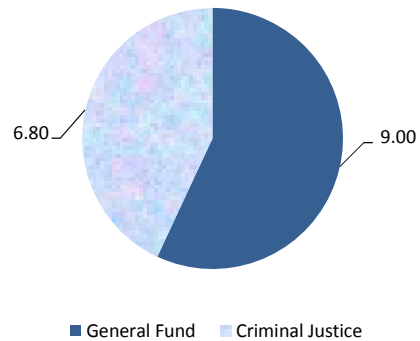
Expenditures by Category



Department Fund Sources

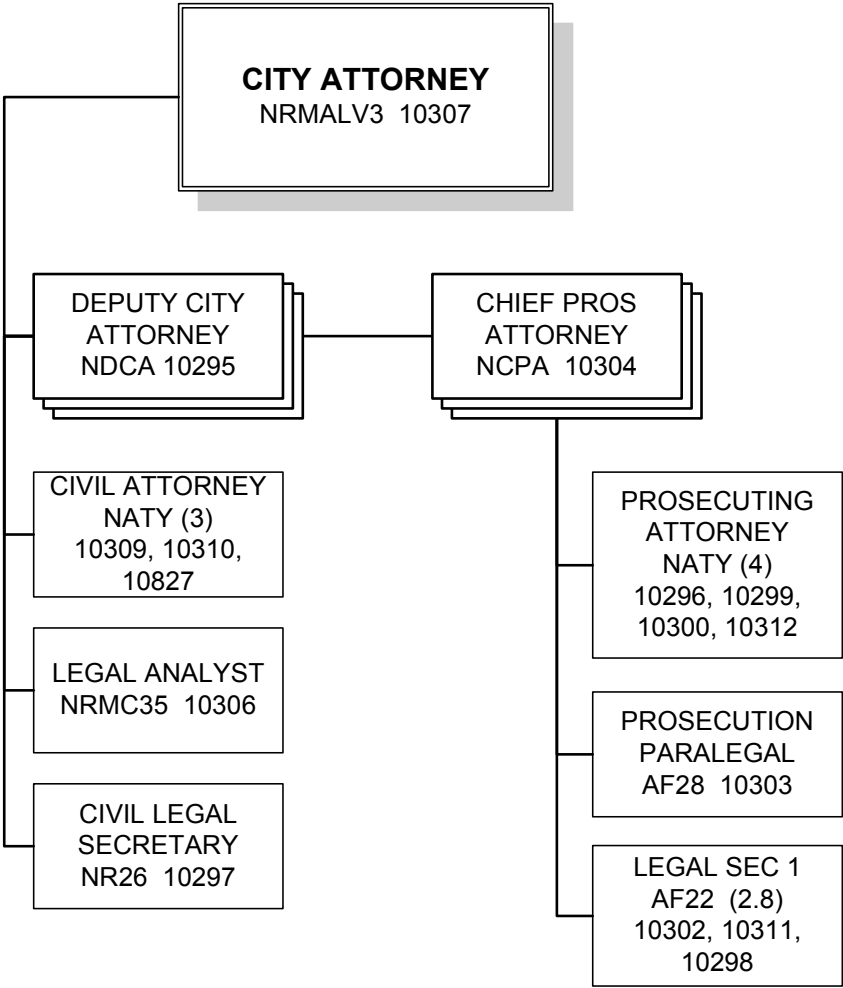


Positions by Major Fund



LAW DEPARTMENT

2015-2016 Biennial Budget



**LAW DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2013 FTE	2014 FTE	2015 FTE	2016 FTE
Administration					
Director City Attorney	NRLV3	1.000	1.000	1.000	1.000
Civil					
Deputy City Attorney	NDCA	1.000	1.000	1.000	1.000
Legal Analyst	NR35	1.000	1.000	1.000	1.000
Civil Attorney	NATY	2.000	3.000	3.000	3.000
Civil Legal Secretary	NR26	1.000	1.000	1.000	1.000
Prosecution					
Chief Prosecuting Attorney	NCPA	1.000	1.000	1.000	1.000
Prosecuting Attorney	NATY	5.000	4.000	4.000	4.000
Prosecution Paralegal	AF28	1.000	1.000	1.000	1.000
Legal Secretary 1	AF22	2.800	2.800	2.800	2.800
		15.800	15.800	15.800	15.800

2013 - Eliminated a vacant .80 Legal Secretary 1.

2014 - No changes.

2015-2016 - No Changes

Municipal Court

Mission Statement

Kent Municipal Court is committed to excellence by providing fair, accessible, and timely resolution of all cases. We hold individuals accountable for their actions to insure the safety and well being of our citizens while recognizing and preserving individual rights through due process and maintaining the rule of law. We are committed to respecting the dignity and diversity of all participants that come before the Court.

Court Administration

The Municipal Court consists of two full-time elected judges and one Court Administrator who oversee the Municipal Court and Probation Department. Kent provides municipal court and probation services to the City of Maple Valley pursuant to an Interlocal Agreement.

Municipal Court

The Municipal Court consists of one Court Supervisor, two Lead Judicial Specialists, nine Judicial Specialists, and one Security Officer.

It is the responsibility of the court to process all cases filed according to state law and court rules. The court has jurisdiction over all criminal misdemeanor and gross misdemeanor violations of city ordinances, as well as traffic, camera enforcement, parking and non-traffic civil infractions arising under city ordinances.

Misdemeanors are crimes where the maximum sentence is 90 days in jail and \$1,000 fine. Gross misdemeanors are such crimes that carry a maximum sentence of 364 days in jail and a \$5,000 fine, including offenses such as driving under the influence, reckless driving, assault, and theft. Infractions are acts which are prohibited by law but are not legally defined as a crime and include traffic, camera enforcement, parking and non-traffic infractions.

As a team of skilled professionals, we are committed to insuring equal justice to all who come in contact with the Kent Municipal Court. We are responsible for:

- recording all violations into the statewide Judicial Information System (JIS)
- issuing summons to defendants
- hearing evidence presented in court and ruling on cases
- recording final dispositions to Department of Licensing and other government agencies
- receipting fines and bail
- distributing such funds to their proper designations

We provide information to an average of 540 court users on a daily basis. Kent operates two full-time courtrooms Monday through Friday, with additional calendars added as needed. In addition, Maple Valley calendars are held 2-3 full days each month. Criminal calendars include the following type of hearings: Arraignment, Pre-Trial, In-Custody, Motion, Trials, Jury Call, Jury Trials and Reviews. The court has specialty Domestic Violence calendars. Infraction calendars include Pre-Hearing Conferences, Mitigation Hearings, and Contested Trials. The Municipal Court budget for 2015 is \$2,442,877.

Municipal Court

Probation Department

Probation consists of one Probation Supervisor, three full-time Probation Officers, and one part-time Probation Officer.

It is the responsibility of the Probation Department to monitor compliance with conditions of sentence and deferred prosecutions for those cases assigned by the Court. Probation serves as the liaison between the court and the offenders.

Probation supervision involves monthly face-to-face office visits, referrals to treatment and other needed community-based resources, random urinalysis testing, frequent criminal history checks and ongoing communication with treatment providers, other probation departments, law enforcement and the Court. Probation conducts pre- and post-sentence interviews in order to submit sentencing and/or sanction recommendations to the Court. Probation appears in court for all offender review calendars and other hearings as needed.

Probation currently supervises 334 probationers, and we have another 455 cases that are inactive due to outstanding warrants (many come back to probation after the warrant is served and the case is heard by the judge). In addition, Probation manages a daily call-in urinalysis program that currently consists of 40 offenders, and is frequently called upon to conduct immediate urinalysis tests of offenders sent straight over from the courtroom. Probation assures compliance with court orders to preserve public safety, reduce repeat offenders, and reduce jail costs.

The Probation budget for 2015 is \$577,746 with a current caseload of 334 Active Cases and 455 inactive due to warrant.

2015 - 2016 Operating Budget Municipal Court

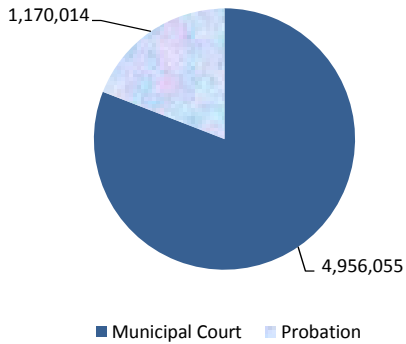
Mission Statement

Kent Municipal Court is committed to excellence by providing fair, accessible, and timely resolution of all cases. We hold individuals accountable for their actions to insure the safety and well being of our citizens while recognizing and preserving individual rights through due process and maintaining the rule of law. We are committed to respecting the dignity and diversity of all participants that come before the Court.

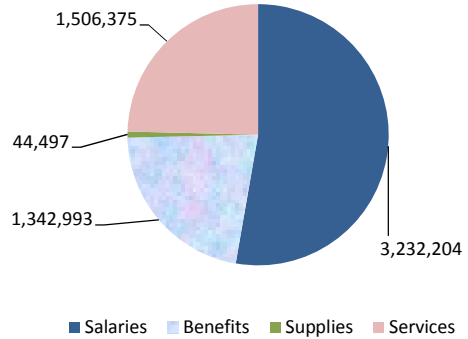
Program Revenue:	4,792,224
Expenditures:	6,126,069
Net Expenditures:	1,333,845

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)		
	2015	2016	2015	2016	Program Revenue	General Fund	Special Rev
Municipal Court	15.530	15.530	2,442,877	2,513,178	4,792,224	163,831	
Probation	4.750	4.750	577,746	592,268		1,170,014	
Total Expenditures	20.280	20.280	3,020,623	3,105,446	4,792,224	1,333,845	-

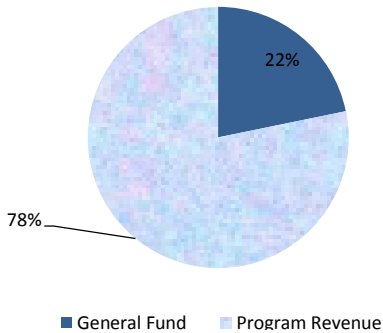
Expenditures by Division



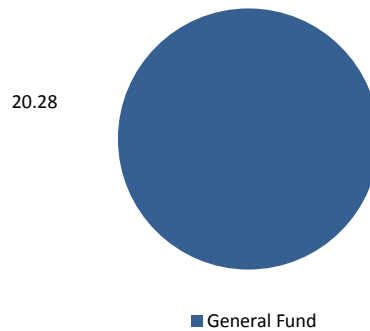
Expenditures by Category



Department Funding Sources

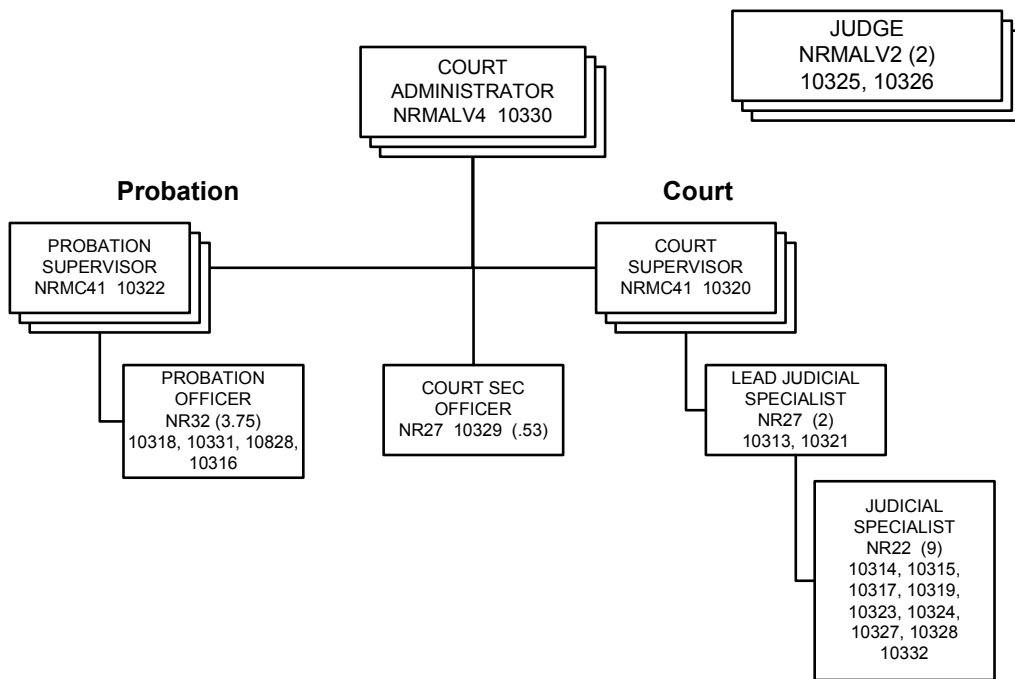


Positions by Major Fund



MUNICIPAL COURT

2014-2015 Biennial Budget



**MUNICIPAL COURT
LIST OF POSITIONS**

	UNION/RANGE	2013 FTE	2014 FTE	2015 FTE	2016 FTE
Administration					
Judge	NRLV2	2.000	2.000	2.000	2.000
Court Administrator	NRMALV4	1.000	1.000	1.000	1.000
Court Supervisor	NRMC41	1.000	1.000	1.000	1.000
Municipal Court					
Lead Judicial Specialist	NR27	2.000	2.000	2.000	2.000
Judicial Specialist	NR22	9.000	9.000	9.000	9.000
Court Security Officer	NR27	0.530	0.530	0.530	0.530
Probation Department					
Probation Supervisor	NRMC41	1.000	1.000	1.000	1.000
Probation Officer	NR32	3.750	3.750	3.750	3.750
		20.280	20.280	20.280	20.280

2013 - Eliminated a vacant Judicial Specialist that was previously added for annexation.

2014 - No changes.

2015-2016 - No changes

Parks, Recreation & Community Services Department

Mission Statement

Dedicated to enriching lives – The Parks, Recreation & Community Services Department is committed to providing safe and inviting parks and facilities which offer meaningful and inclusive recreation, cultural and human service programs. The department is responsive, encouraging and ethical in its dedication to the community.

The Parks, Recreation & Community Services Department is comprised of 117.260 FTE in 2015 and 119.510 FTE in 2016 across seven divisions: Park Administration, Planning & Development, Park Operations, Facilities, Riverbend Golf Complex, Recreation, and Housing & Human Services. These divisions support the Department's core services of:

- **Stewarding public spaces & places**
- **Investing in the health & well-being of the community**

Park Administration

The Administration Division is responsible for the overall direction of the Parks, Recreation & Community Services Department. It provides leadership to meet the department's mission of providing quality recreation programs, park development, acquisition and stewardship of park land and city facilities. The Administration Division is also the city's liaison to King County Animal Services and provides support to the Parks & Human Services Committee and the Parks & Recreation Commission. The 2015/2016 operating expenditure budget for Park Administration is \$1,097K and \$1,124K respectively. Of this amount, \$288K in 2015 and \$294K in 2016 is for Animal Services.

Core Service: Stewarding Public Spaces & Places

Planning and Development

The Planning and Development division helps create and sustain a coordinated system with parks, trails, and open space that is consistent with the community's needs and identified in the Parks and Open Space Plan. The division includes operating and capital funding to implement the Parks Capital Improvement Plan. The 2015/2016 operating expenditure budget for Planning and Development is \$343K and \$355K respectively.

Park Operations

The Operations Division performs daily maintenance, repairs, and minor construction which preserve high quality parks, trails, recreation areas, facility grounds, and athletic complexes. The division strives to steward the green spaces placed in the city's care, as part of maintaining a vibrant, livable community. The division also assists in the support of community events and recreation programs. The 2015/2016 operating expenditure budget for Park Operations is \$5,511K and \$5,760K respectively.

Facilities

The Facilities Division is responsible for providing safe, healthy and well maintained city facilities with a high level of aesthetics, functionality and sustainability for residents and city employees. The division provides maintenance and repair of city facilities which includes heating, ventilation, air conditioning, plumbing, electrical, fire alarms, sprinklers, and

Parks, Recreation & Community Services Department

lighting. The division is also tasked with building security, space planning, tenant improvement construction projects, and custodial services/recycling. The 2015/2016 operating expenditure budget for Facilities is \$5,745K and \$5,278K respectively and is mainly funded by internal facility charges and the Regional Fire Authority contract.

Riverbend Golf Complex

The Riverbend Golf Complex Division oversees the Riverbend Golf Complex which offers a variety of programs and activities designed to meet the needs of every skill level and age group. The golf complex includes: a championship length 18-hole golf course that offers a quality experience for golfers of all abilities, a Par-3 course offers opportunity for children and beginners to learn the game and improvement of their skills – for better players this course offers a chance to test their short games, and a Driving Range/Merchandise center offers a wide variety of activities from hitting range balls, private and group lessons, junior camps/clinics, miniature golf, and a fully stocked retail Pro Shop that offers a variety of brand name golf equipment/club services at competitive prices. The 2015/2016 operating expenditure budget for Riverbend Golf Complex is \$3,069K and \$2,724K respectively and 2015/2016 budgeted program revenues are \$2,699K and \$2,737K respectively.

Core Service: Investing in the Health & Well-Being of the Community

Recreation

The Recreation Division is responsible for Kent Commons, aquatics programs, athletic programs, cultural/art programs, adaptive recreation, youth and teen programs, and the Senior Center. This division provides a wide range of services and activities for youth, adults, and senior residents that improves the quality of life, promotes inclusion, encourages involvement in the community, and promotes Kent as a center for great arts/performances. Recreation also provides support to the Arts Commission. The 2015/2016 operating expenditure budget for Recreation is \$6,870K and \$7,028K respectively and budgeted program revenues are \$2,073K per year.

Housing and Human Services

The Housing and Human Services Division provide a community investment that improves the quality of life and self-sufficiency for residents. The division oversees grants to local human service agencies, Community Development Block Grant programs, and Public Defender contracts. The division also provides support to the Human Services Commission. The 2015/2016 operating expenditure budget for Housing and Human Services is \$2,404K and \$2,451K respectively. Of this amount, \$936K in 2015 and \$947K in 2016 is for Public Defense.

2015 - 2016 Operating 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	19,287,744
Expenditures	50,499,085
Net Expenditures	31,211,341

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)		
	2015	2016	2015	2016	Program Revenue	General Fund	Special Rev (1)
Parks Administration	4.000	4.000	808,346	830,216		1,638,562	
Animal Control			288,226	293,974		582,200	
Parks Planning & Dev	5.000	5.000	342,714	354,805		697,519	
Recreation							
Cultural Arts	4.000	4.000	433,120	444,653	127,860	749,913	
Arts Commission			181,003	183,801	150,304	214,500	
City Arts Program			242,800	242,800		485,600	
Recreation Programs	12.630	12.630	2,863,504	2,935,176	2,536,984	3,261,696	
Aquatics Programs			76,501	76,655		153,156	
Kent Meridian Pool			95,000	95,000		190,000	
Youth/Teen (2)	4.000	4.000	1,005,723	1,032,870		164,593	1,874,000
Adaptive Recreation	2.000	2.000	405,941	415,769	166,924	654,786	
Camps			125,718	126,720	247,618	4,820	
Senior Center	5.530	5.530	1,440,745	1,474,377	916,340	1,998,782	
Human Services							
Human Services	4.000	4.000	594,982	614,478		1,159,460	50,000
Human Service Agencies			872,866	889,862		1,762,728	
Comm Dev Block Grants	5.000	5.000	914,731	914,731			1,829,462
Indigent Counsel			936,436	946,733		1,883,169	
Golf Complex							
18-Hole Course	7.145	7.145	1,770,787	1,407,448	3,178,235		
Par 3 Course	1.350	1.350	291,293	296,905	588,198		
Driving Range	1.730	1.730	474,353	483,435	957,788		
Merchandise Center	1.125	1.125	532,939	536,633	1,069,572		
Facilities Management	25.000	25.000	4,610,439	4,737,482	9,347,921		
Parks Operations							
Park Maintenance	32.750	35.000	5,510,526	5,760,010		11,270,536	
Street Trees	2.000	2.000	288,402	297,457			585,859
Total Expenditures	117.260	119.510	25,107,095	25,391,990	19,287,744	26,872,020	4,339,321

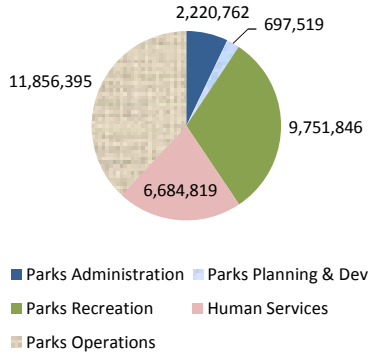
(1) Special Revenues include the following:

- Street Operating Fund: \$585,859 for street tree maintenance program
- Youth/Teen Fund: \$1,8740,000 for various Youth/Teen programs
- Criminal Justice Fund: \$50,000 for KYFS-Youth Violence Prevention program
- Community Development Block Grant: \$1,826,462 for block grant funded human services programs

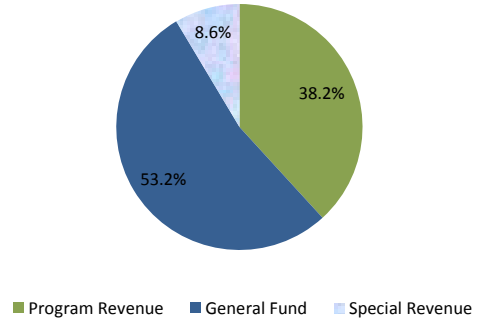
(2) includes \$206,832 for youth/teen programs managed by the Police Department

2015 - 2016 Operating Budget Parks, Recreation & Community Services

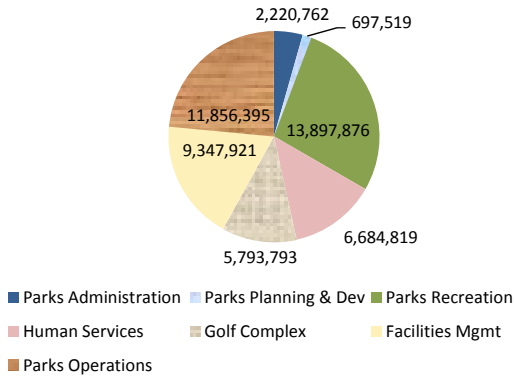
Nex Expenditures by Division



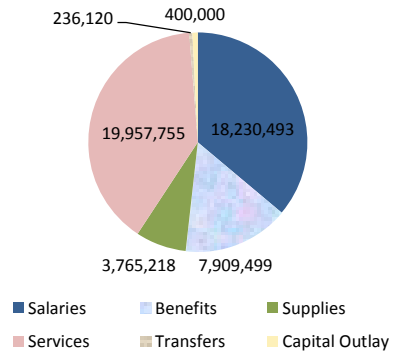
Department Funding Sources



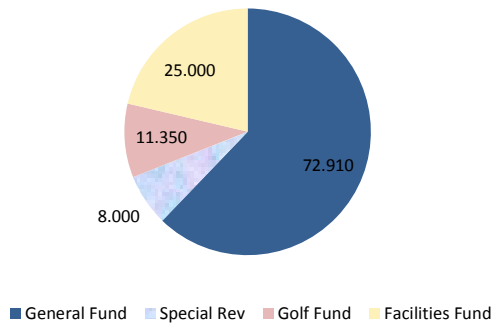
Expenditures by Division



Expenditures by Category



Positions by Major Fund



**PARKS, CULTURAL RECREATION DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2013 FTE	2014 FTE	2015 FTE	2016 FTE
Administration					
Director Parks	NRLV2	1.000	1.000	1.000	1.000
Fund Development Officer	NR37	-	1.000	1.000	1.000
Project Accountant	NR34	1.000	1.000	1.000	1.000
Administrative Asst 3	NR32	1.000	1.000	1.000	1.000
Facilities					
Facilities Superintendent	NR47	1.000	1.000	1.000	1.000
Capital Projects Coordinator	NR37	-	-	1.000	1.000
Building Maintenance Supervisor	TM34	1.000	1.000	1.000	1.000
Building Systems Supervisor	TM34	1.000	1.000	1.000	1.000
Facilities Services Supervisor	AF30	1.000	1.000	1.000	1.000
HVAC Technician	TM31	2.000	2.000	2.000	2.000
Maintenance Worker 3	TM25	5.000	5.000	5.000	5.000
Maintenance Worker 2	TM21	1.000	1.000	1.000	1.000
Custodial Lead (Grandfathered)	AF27	1.000	-	-	-
Custodial Lead	AF20	-	1.000	1.000	1.000
Custodian (Grandfathered)	AF15	3.000	3.000	3.000	3.000
Custodian	AF13	6.000	6.000	6.000	6.000
Ergonomics & Fac Svcs Spec	AF27	1.000	1.000	1.000	1.000
Accounting Svcs Asst 3	AF22	0.800	1.000	1.000	1.000
Golf					
Superintendent - Golf Operations	NR46	1.000	1.000	1.000	1.000
Head Golf Professional	NR34	1.000	1.000	1.000	1.000
Golf Professional	NR28	1.000	1.000	1.000	1.000
Assistant Golf Professional	NR22	0.850	0.850	0.850	0.850
Field Supervisor	TM34	1.000	1.000	1.000	1.000
Riverbend Mechanic 2	TM28	1.000	1.000	1.000	1.000
Maintenance Worker 3	TM25	2.000	2.000	2.000	2.000
Maintenance Worker 2	TM21	1.000	1.000	1.000	1.000
Golf Accounting Supervisor	NR34	1.000	1.000	1.000	1.000
Acct Services Asst 3	NR23	0.750	0.750	0.750	0.750
Parks Program Assistant	NR23	0.750	0.750	0.750	0.750

**PARKS, CULTURAL RECREATION DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2013 FTE	2014 FTE	2015 FTE	2016 FTE
Human Services					
Human Services Manager	NR46	1.000	1.000	1.000	1.000
Sr. Human Services Coordinator	NR38	1.000	1.000	1.000	1.000
Human Services Coordinator	NR35	2.000	2.000	2.000	2.000
Human Services Specialist	NR27	1.000	1.000	1.000	1.000
Field Supervisor - Home Repair	TM34	1.000	1.000	1.000	1.000
Maintenance Worker 3	TM25	2.000	2.000	2.000	2.000
Administrative Secretary 1	AF20	-	0.525	1.000	1.000
Accounting Svcs Asst 3	AF22	0.200	-	-	-
Operations					
Park Operations Superintendent	NR46	1.000	1.000	1.000	1.000
Field Supervisor	TM34	1.000	1.000	1.000	1.000
Athletic Field Supervisor	TM34	1.000	1.000	1.000	1.000
Maintenance Worker 4	TM29	9.000	9.000	9.000	9.000
Maintenance Worker 3	TM25	8.000	8.000	8.000	8.000
Maintenance Worker 2	TM21	11.000	13.750	13.750	16.000
Accounting Technician	AF25	1.000	1.000	1.000	1.000
Planning & Development					
Parks Planning & Dev Manager	NR46	1.000	1.000	1.000	1.000
Park/Fac Planning & Dev Coord	NR37	3.000	3.000	3.000	3.000
Parks/Fac Planning & Dev Spec	NR27	0.525	0.525	1.000	1.000
Recreation					
Recreation Superintendent	NR50	1.000	1.000	1.000	1.000
Sr. Parks Prog Facility Mgr	NR42	1.000	1.000	1.000	1.000
Parks Program Coordinator	NR34	5.000	5.000	5.000	5.000
Recreation Facility Lead	NR29	1.000	1.000	1.000	1.000
Parks Systems Support Spec	NR27	1.000	1.000	1.000	1.000
Parks Program Assistant	NR23	3.000	3.000	3.000	3.000
Administrative Asst 1	NR23	1.000	1.000	1.000	1.000
Accounting Svcs Asst 3	NR23	0.630	0.630	0.630	0.630
Cultural Arts					
Parks Facility/Program Manager	NR40	1.000	1.000	1.000	1.000
Parks Program Coordinator	NR34	1.000	1.000	1.000	1.000
Administrative Asst 1	NR23	1.000	1.000	1.000	1.000

**PARKS, CULTURAL RECREATION DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2013 FTE	2014 FTE	2015 FTE	2016 FTE
Youth/Teen Rec Programs					
Parks Facility/Program Manager	NR40	1.000	1.000	1.000	1.000
Adaptive Recreation Prog Coord	NR34	1.000	1.000	1.000	1.000
Parks Program Coordinator	NR34	3.000	3.000	3.000	3.000
Administrative Asst I	NR23	1.000	1.000	1.000	1.000
Senior Center					
Parks Facility/Program Manager	NR40	1.000	1.000	1.000	1.000
Parks Program Coordinator	NR34	3.000	3.000	3.000	3.000
Van Driver	NR15	0.530	0.530	0.530	0.530
Administrative Assistant I	NR23	1.000	1.000	1.000	1.000
		111.035	115.310	117.260	119.510

- 2013 - Eliminated two Custodians and a Maintenance Worker 4 in Facilities. Office Tech 3 reclassified to Accounting Services Assistant 3 in Facilities and increased to full-time. Eliminated an Admin Asst 1 in Human Services. Laid off a Human Service Coordinator and reclassified a CDBG Prog Assistant to a Human Services Specialist. Eliminated a .5 Admin Assistant 1 and added a .525 Parks/Facility Plng & Dev Specialist. Laid off a Visual Arts Coordinator in Cultural Arts.
- 2014 - Added a Fund Development Coordinator in Administration and 2.75 MW2's in Operations. Moved .525 Administrative Secretary 1 from Information Technology to Human Services. Moved .20 Accounting Service Assistant 3 from Human Services to Facilities.
- 2015 - Restored the Planning & Development Specialist from .525 to 1.0 and a 1.0 FTE Capital Projects Coordinator in Facilities. Increased a CDBG Admin Secretary 1 from .525 to 1.0 to be offset by block grant funding.
- 2016 - Converted (3) temporaries to .75 RPT Maintenance Worker 2's related to Healthcare Reform with reductions in temporary staffing and other expenses.

Police Department

Mission Statement

The Kent Police Department partners with our community to:

- Aggressively fight crime;
- Impartially protect rights; and
- Identify and solve problems.

Patrol Division

In addition to the personnel listed below, the Patrol Division has one Assistant Chief, four Commanders who oversee different sections of the division and one Administrative Sergeant who handles Fleet, Field Training Officers (FTO) and Logistics duties for the division. There are also two School Resource Officers assigned to our local schools and an In Station Report Officer. There is one Administrative Assistant. The total 2015 Patrol Division budget is \$16,946,492.

Patrol Unit:

- Comprised of approximately 60 uniformed officers and 10 sergeants
- Responsible for general law enforcement and are the bulk of our uniformed police officers
- Respond to calls for service for crimes that are in progress or that have already occurred
- Conduct investigations and complete written reports
- In 2013, the unit responded to nearly 92,000 calls for service and investigated over 17,143 cases
- 2015 Patrol Unit budget is \$14,444,174.

Traffic Unit:

- Comprised of eight officers, one part-time parking enforcement officer and one sergeant
- Fleet consists of motorcycles, marked vehicles and unmarked enforcement vehicles
- Responsible for traffic enforcement, traffic related calls for service, and collision investigations
- Participate in dignitary escorts, traffic safety education, and school safety initiatives
- Conduct targeted emphasis patrols to impact significant traffic safety issues
- Collaborate with local and regional police agencies on DUI, aggressive driving, illegal street racing and seatbelt enforcement
- Participate in dozens of special emphasis patrols throughout the year
- In 2013, the unit handled 3,082 calls for service and issued 17,779 enforcement citations
- 2015 Traffic Unit budget is \$1,532,418.

Special Operations Unit (SOU):

- Comprised of six bicycle officers and one sergeant
- Conduct police operations in areas that are not accessible to most vehicles and in areas of high foot traffic
- Conduct marine patrols on Lake Meridian
- In 2013, the marine officers conducted 174 vessel safety inspections and provided over 109 hours of boat patrols on the lake
- Provide police services to community events including 4th of July Splash, Dragon Boat Races, Cornucopia Days, and the City of Kent outdoor concerts.
- In 2013, the Special Operations Unit generated 334 (since May 2013)
- 2015 Special Operations Unit budget is \$969,900.

Police Department

Investigations Division

In addition to the personnel listed below, the Investigative Division has one Assistant Chief and two Commanders, one civilian Crime Analyst, and two civilian Community Education Specialists who support our intelligence led policing initiative. In addition, one detective is assigned to the Valley Narcotics Task Force, and one detective to the Child Exploitation Task Force. There are two part-time positions; one supports the Volunteers in Police Services and the other coordinates the Traffic School. The total 2015 Investigations Division budget is \$4,822,753.

Detective Unit:

- Comprised of 16 detectives and two sergeants
- Conduct follow up for all referred major crime investigations
- Provide after hours response for critical incidents
- Monitor status of all registered sex offenders residing in Kent
- Last year detectives followed up on more than 1,191 referred criminal investigations
- One detective is assigned all computer forensic and electronic equipment analysis for investigations.
- 2015 Detective Unit budget is \$2,937,485.

Special Investigations Unit (SIU):

- Comprised of six detectives and one sergeant
- Focus on gangs, drug investigations and gun trafficking cases of high impact to the community.
- Support regional impact teams including the Child Exploitation Task Force, and the Valley Narcotics Enforcement Team.
- 2015 Special Investigations Unit budget is \$1,168,094.

Neighborhood Response Team (NRT):

- Comprised of four patrol officers and one sergeant
- Oversee community conditions within one of four geographic areas
- Maintain awareness of local crime trends and developing response plans
- Coordinate local awareness efforts with the Community Education Unit (CEU) through Block and Business Watch, National Night Out, Youth Conference and community outreach
- One Community Education Coordinator also serves as the regional Target Zero traffic safety coordinator
- 2015 Neighborhood Response Team budget is \$717,174.

Support Services Division

In addition to the personnel listed below, the Support Services Division has one Assistant Chief, one Recruitment Officer, one Support Services Manager, Administrative Assistant Supervisor, Research and Development Analyst, Financial Analyst, Accounting Services Assistant and two Administrative Assistants. Included in the budget are Police Administration, Facilities, and Communications. The total 2015 Support Services Division budget is \$13,582,684.

Records Unit:

- Comprised of eight specialists and two supervisors
- Maintain case files, process court orders, run criminal checks, and maintain the police reporting data base
- Provide walk-in services to the public during limited hours for non-emergency information, fingerprinting, and meetings with department staff

Police Department

- Due to budgetary constraints one specialist position was eliminated this past year
- 2015 Records Unit budget is - \$2,295,823.

Evidence Unit:

- Comprised of two evidence custodians and one supervisor
- Responsible for storage and disposal of property and evidence
- Responsible for crime scene processing in conjunction with the Detective Unit
- Processed over 7,681 items submitted in 2013 and disposed of over 3,878 items.
- 2015 Evidence Unit budget is \$303,038.

Training Unit:

- Comprised of a range master and one sergeant
- Provide training for all sworn and civilian staff in the department
- Utilizes officers from other units to logistically carry out required annual training
- All sworn staff is required to attend mandatory minimum 24 hours of training per year
- 2015 Training Unit budget is \$787,769.

Corrections:

- Comprised of 18 officers, 6 sergeants, a commander and an administrative assistant
- Corrections contracts to outside providers for food and medical services
- Responsible for booking and housing of all misdemeanor arrests made by the Kent Police Department
- Felony arrests are held for a short time and then transferred to the King County Jail after charges are filed
- Provide inmate programs as alternatives to incarceration to include work release, and supervised work crews
- Programs personnel determine inmates eligible for electronic home detention services
- 2015 Corrections budget is \$4,537,950.

Police Administration, Facilities and Communications:

- Police Administration includes the Chief of Police and an Administrative Assistant
- Department telephone and computer services, liability insurance, professional services, print shop, equipment rental, and property rental
- Valley Communications Center services and cell phones
- 2015 Police Administration, Facilities and Communications budget is \$5,658,104.

Police Department

Mission Statement

The Kent Police Department partners with our community to:

- Aggressively fight crime;
- Impartially protect rights; and
- Identify and solve problems.

Patrol Division

In addition to the personnel listed below, the Patrol Division has one Assistant Chief, four Commanders who oversee different sections of the division and one Administrative Sergeant who handles Fleet, Field Training Officers (FTO) and Logistics duties for the division. There are also two School Resource Officers assigned to our local schools and an In Station Report Officer. There is one Administrative Assistant. The total 2015 Patrol Division budget is \$16,946,492.

Patrol Unit:

- Comprised of approximately 60 uniformed officers and 10 sergeants
- Responsible for general law enforcement and are the bulk of our uniformed police officers
- Respond to calls for service for crimes that are in progress or that have already occurred
- Conduct investigations and complete written reports
- In 2013, the unit responded to nearly 92,000 calls for service and investigated over 17,143 cases
- 2015 Patrol Unit budget is \$14,444,174.

Traffic Unit:

- Comprised of eight officers, one part-time parking enforcement officer and one sergeant
- Fleet consists of motorcycles, marked vehicles and unmarked enforcement vehicles
- Responsible for traffic enforcement, traffic related calls for service, and collision investigations
- Participate in dignitary escorts, traffic safety education, and school safety initiatives
- Conduct targeted emphasis patrols to impact significant traffic safety issues
- Collaborate with local and regional police agencies on DUI, aggressive driving, illegal street racing and seatbelt enforcement
- Participate in dozens of special emphasis patrols throughout the year
- In 2013, the unit handled 3,082 calls for service and issued 17,779 enforcement citations
- 2015 Traffic Unit budget is \$1,532,418.

Police Department

Special Operations Unit (SOU):

- Comprised of six bicycle officers and one sergeant
- Conduct police operations in areas that are not accessible to most vehicles and in areas of high foot traffic
- Conduct marine patrols on Lake Meridian
- In 2013, the marine officers conducted 174 vessel safety inspections and provided over 109 hours of boat patrols on the lake
- Provide police services to community events including 4th of July Splash Dragon Boat Races, Cornucopia Days and the City of Kent outdoor concerts.
- In 2013, the Special Operations Unit generated 334 (since May 2013)
- 2015 Special Operations Unit budget is \$969,900.

Investigations Division

In addition to the personnel listed below, the Investigative Division has one Assistant Chief and two Commanders, one civilian Crime Analyst, and two civilian Community Education Specialists who support our intelligence led policing initiative. In addition, one detective is assigned to the Valley Narcotics Task Force, and one detective to the Child Exploitation Task Force. There are two part-time positions; one supports the Volunteers in Police Services and the other coordinates the Traffic School. The total 2015 Investigations Division budget is \$4,822,753.

Detective Unit:

- Comprised of 16 detectives and 2 sergeants
- Conduct follow up for all referred major crime investigations
- Provide after hours response for critical incidents
- Monitor status of all registered sex offenders residing in Kent
- Last year detectives followed up on more than 1,191 referred criminal investigations
- One detective is assigned all computer forensic and electronic equipment analysis for investigations.
- 2015 Detective Unit budget is \$2,937,485.

Special Investigations Unit (SIU):

- Comprised of six detectives and one sergeant
- Focus on gangs, drug investigations and gun trafficking cases of high impact to the community.
- Support regional impact teams including the Child Exploitation Task Force, and the Valley Narcotics Enforcement Team.
- 2015 Special Investigations Unit budget is \$1,168,094.

Police Department

Neighborhood Response Team (NRT):

- Comprised of four patrol officers and one sergeant
- Oversee community conditions within one of four geographic areas
- Maintain awareness of local crime trends and developing response plans
- Coordinate local awareness efforts with the Community Education Unit (CEU) through Block and Business Watch, National Night Out, Youth Conference and community outreach
- One Community Education Coordinator also serves as the regional Target Zero traffic safety coordinator
- 2015 Neighborhood Response Team budget is \$717,174.

Support Services Division

In addition to the personnel listed below, the Support Services Division has one Assistant Chief, one Recruitment Officer, one Support Services Manager, Administrative Assistant Supervisor, Research and Development Analyst, Financial Analyst, Accounting Services Assistant and two Administrative Assistants. Included in the budget are Police Administration, Facilities, and Communications. The total 2015 Support Services Division budget is \$13,582,684.

Records Unit:

- Comprised of eight specialists and two supervisors
- Maintain case files, process court orders, run criminal checks, and maintain the police reporting data base
- Provide walk-in services to the public during limited hours for non-emergency information, fingerprinting, and meetings with department staff
- Due to budgetary constraints one specialist position was eliminated this past year
- 2015 Records Unit budget is - \$2,295,823.

Evidence Unit:

- Comprised of two evidence custodians and one supervisor
- Responsible for storage and disposal of property and evidence
- Responsible for crime scene processing in conjunction with the Detective Unit
- Processed over 7,681 items submitted in 2013 and disposed of over 3,878 items.
- 2015 Evidence Unit budget is \$303,038.

Police Department

Training Unit:

- Comprised of a range master and one sergeant
- Provide training for all sworn and civilian staff in the department
- Utilizes officers from other units to logistically carry out required annual training
- All sworn staff is required to attend mandatory minimum 24 hours of training per year
- 2015 Training Unit budget is \$787,769.

Corrections:

- Comprised of 18 officers, 6 sergeants, a commander and an administrative assistant
- Corrections contracts to outside providers for food and medical services
- Responsible for booking and housing of all misdemeanor arrests made by the Kent Police Department
- Felony arrests are held for a short time and then transferred to the King County Jail after charges are filed
- Provide inmate programs as alternatives to incarceration to include work release, and supervised work crews
- Programs personnel determine inmates eligible for electronic home detention services
- 2015 Corrections budget is \$4,537,950.

Police Administration, Facilities and Communications:

- Police Administration includes the Chief of Police and an Administrative Assistant
- Department telephone and computer services, liability insurance, professional services, print shop, equipment rental, and property rental
- Valley Communications Center services and cell phones
- 2015 Police Administration, Facilities and Communications budget is \$5,658,104.

2015 - 2016 Operating 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:	1,928,380
Expenditures:	72,233,588
Net Expenditures:	70,305,208

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)		
	2015	2016	2015	2016	Program Revenue	General Fund	Special Rev (1)
Police Administration							
Administration	12.000	12.000	2,037,641	2,103,626	35,981	4,105,286	
Facilities			535,330	546,037		1,081,367	
Communications			3,085,133	3,470,159		6,555,292	
Training	2.000	2.000	677,805	686,162		1,286,675	77,292
Support Services							
Records	14.000	14.000	2,295,823	2,432,595	70,660	4,487,042	170,716
Investigations & Evidence	34.000	34.000	3,240,523	3,297,744	861,654	5,213,508	463,105
Patrol							
Patrol	94.000	97.000	16,189,126	16,880,240	418,956	29,758,759	2,891,651
K-9	4.000	4.000	703,981	718,671		1,422,652	
Traffic	8.000	8.000	1,338,849	1,374,133		2,712,982	
Parking	1.000	1.000	79,314	81,359		160,673	
Crime Prevention Education (2)	2.000	2.000	98,365	100,910		199,275	
Corrections	26.000	26.000	4,537,950	4,645,780	541,129	8,576,213	66,388
Special Programs							
VNET Task Force	2.000	2.000	162,736	165,102			327,838
Joint Training Center			259,389	266,977			526,366
			109,964	112,164		222,128	
Total Expenditures	199.000	202.000	35,351,929	36,881,659	1,928,380	65,781,852	4,523,356

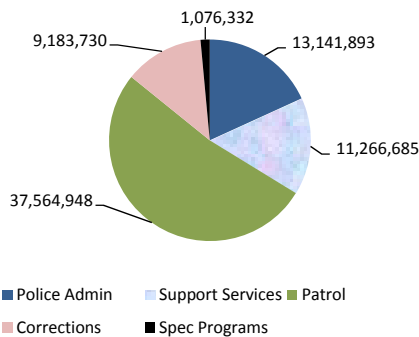
(1) Special Revenues include the following:

Criminal Justice Fund: \$3,669,152 to support a variety of police programs.

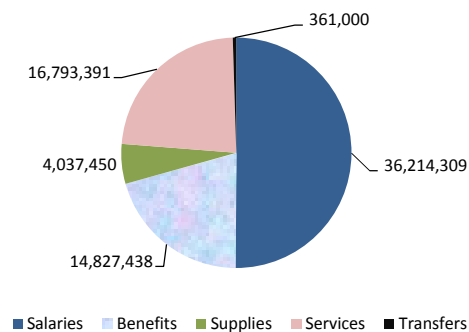
Special Programs: \$854,204 for programs such as Seized Assts, VNET Task Force and Boat Registration & Safety

(2) excludes \$206,832 for youth/teen programs managed by the Police Department, which are accounted for in Parks.

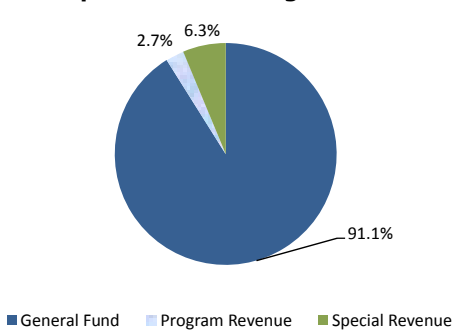
Expenditures by Division



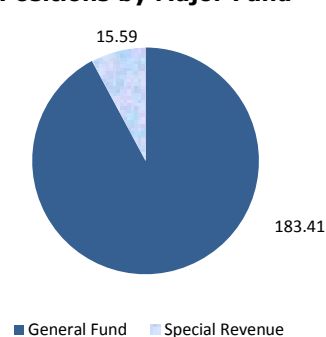
Expenditures by Category



Department Funding Sources



Positions by Major Fund



**POLICE DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2013 FTE	2014 FTE	2015 FTE	2016 FTE
Administration					
Director Police Chief	NRLV2	1.000	1.000	1.000	1.000
Admin Services Supervisor	32	-	1.000	1.000	1.000
Investigations					
Police Assistant Chief	PAAC	1.000	1.000	1.000	1.000
Police Commander	PACM	2.000	2.000	2.000	2.000
Police Sergeant	PDSG	4.000	4.000	4.000	4.000
Police Patrol Officer	PDPT	28.000	28.000	28.000	28.000
Police Crime Analyst	AF31	1.000	1.000	1.000	1.000
Task Force Office Manager	NTFOMP	1.000	1.000	1.000	1.000
Public Education					
Public Education Coordinator	AF34	2.000	2.000	2.000	2.000
Patrol					
Police Assistant Chief	PAAC	1.000	1.000	1.000	1.000
Police Commander	PACM	4.000	4.000	4.000	4.000
Police Sergeant	PDSG	13.000	13.000	13.000	13.000
Police Patrol Officer	PDPT	86.000	86.000	89.000	92.000
Administrative Assistant 1	AF23	1.000	1.000	1.000	1.000
Parking Enforcement Assistant	AF17	0.750	0.750	1.000	1.000
Support Services					
Police Assistant Chief	PAAC	1.000	1.000	1.000	1.000
Police Patrol Officer	PDPT	1.000	1.000	1.000	1.000
Support Services Manager-PD	NR43	1.000	1.000	1.000	1.000
Administrative Assistant I	AF23	1.000	1.000	1.000	1.000
Research & Development Analyst	AF34	1.000	1.000	1.000	1.000
Evidence Technician Supervisor	AF32	1.000	1.000	1.000	1.000
Evidence Technician	AF28	1.000	1.000	1.000	1.000
Evidence Custodian	AF23	1.000	1.000	1.000	1.000
Financial Analyst	AF30	1.000	1.000	1.000	1.000
Account Services Assistant	22	-	1.000	1.000	1.000
Police Records Supervisor	AS29	3.000	3.000	3.000	3.000
Police Records Specialist	AS22	8.000	8.000	8.000	8.000
Corrections					
Police Corrections Commander	NR46	1.000	1.000	1.000	1.000
Police Corrections Sergeant	AC32	6.000	6.000	6.000	6.000
Police Corrections Officer	AC26	17.000	18.000	18.000	18.000
Administrative Asst 1	AF23	1.000	1.000	1.000	1.000
Training					
Police Sergeant	PDSG	1.000	1.000	1.000	1.000
Police Patrol Officer	PDPT	1.000	1.000	1.000	1.000
		192.750	195.750	199.000	202.000

2013 - Laid off the Administrative Assistant 2 and a Records Specialist. Grant funding for two Patrol

Officers and a .525 Evidence Custodian expired. Added a Records Specialist in CJ 6/18/13.

2014 - Added a Corrections Officer, Admin. Services Supervisor, and a Account Services Assistant.

2015 - Increased the Parking Enforcement Assistant .25 to 1.0 FTE and added 3 Police Officers.

2016 - Added 3 Police Officers.

PUBLIC WORKS

Mission Statement

Develop and maintain safe, cost-effective and essential infrastructure to serve the Kent community, while sustaining our natural resources.

Public Works Engineering

Engineering Administration

Engineering Administration is comprised of the Public Works Director and City Engineer who are responsible for directing overall planning, design and operations of the infrastructure and final design and plans approval for infrastructure projects.

The Accounting section of Administration consists of an Accounting Supervisor, an Accounting Technician and two Financial Analysts. Their key responsibilities include:

- Financial administration of contracts
- Contract organization and tracking
- Administration and tracking of grants
- Accounts payable, accounts receivable, payroll, budgeting and financial analysis
- Community contact and follow-up

The Administrative support section consists of an Administrative Assistant 3, Office Technician 3, and a Contract Specialist. Their key responsibilities include:

- Provide assistance to the Director and City Engineer
- Prepare materials for Public Works Committee and Council
- Records Management
- Customer Service
- Cross Connection Support
- Contract preparation
- Total 2015 Administrative Budget \$2,510,444

Design Engineering

This section is comprised of 12 personnel; a Manager, three Supervisors, a Senior Project Engineer, two Project Engineers, four Senior Engineering Technicians, and a Project Analyst.

Design Engineering is responsible for managing all aspects of Public Works road, storm water, sanitary sewer and water projects which include the following:

- Grant applications
- Project scoping
- Cost estimating
- Permitting
- Right-of-Way acquisition
- Preparation of plans and specifications
- Private utility coordination
- Budgets
- Schedules
- Public information plans
- Coordination with Construction Management to resolve problems during construction
- Project closeout
- Total 2015 Design Budget of \$1,345,576

PUBLIC WORKS

Also included in this section is the GIS group which includes 4 personnel; a Supervisor and three GIS Analysts. The City's Geographic Information System (GIS) group maintains and develops the City's extensive digital map database that has been compiled over the last 25 years. This database includes information about the City infrastructure along with hundreds of map layers and associated records. This group also provides data, maps and reports to the organization, other agencies and the general public.

Environmental Engineering

The Environmental Engineering division is comprised of 8 personnel; a Manager who oversees the Engineering and Conservation groups, a Supervisor, an Engineer III, Engineer II, Engineer I, and three Storm/Drainage Facilities Inspectors. Environmental Engineering provides Engineering and Conservation Sciences services to the City through projects and programs related to stormwater, drinking water, natural resources and waste management. This group also provides public outreach and education as a component of each project and program.

This section's main responsibilities are:

- Planning, updating and supporting the City's Drainage Master Plan and Surface Water Design Manual
- Managing stormwater and natural resource capital improvement projects
- Resolution of stormwater and other environmental complaints and requests for information from the public
- Coordinating and leading the City's Green River Levee Program, including accreditation of the levees and winter flood patrols

The Conservation section includes 8 personnel; a Supervisor, an Environmental Scientist, two Conservation Coordinators, an Engineering Technician, two Cross Connection Control Inspectors, and a Cross Connection Control Assistant.

The main focus of this section is:

- Overseeing the City's Municipal Stormwater Permit
- Providing technical assistance on hazardous material spills and soil erosion and sedimentation
- Administering the Solid Waste and Recycling Program
- Administering the Water Conservation Program
- Protecting the City's Drinking Water Supply through the Wellhead Protection Program
- Writing, updating and supporting the City's Critical Areas Codes
- Total 2015 Environmental Budget of \$ \$1,532,688

Environmental Engineering also leads the planning and improvements to the City's Green River Natural Resource Area and coordinates regionally and locally in groups related to each of the issues in its purview as well as the federal Endangered Species Act. The management of this area is provided by a Conservation Analyst.

Land Survey

This division is comprised of 7 personnel; a Manager, Supervisor, Project Coordinator, three Party Chiefs, and a Survey Technician.

The Land Survey division provides survey support for design and maintenance of street and utility capital projects and maintains survey control, monuments, and geodata bases. The key responsibilities of this division are:

PUBLIC WORKS

- Surveying support in the form of legal descriptions for property acquisition, easements, topographic and boundary maps for engineering design, construction staking and as-built documents upon project completion
- Maintaining approximately 1,300 survey control points citywide, including street and right of way monuments
- Maintaining an electronic geodata-base documenting the precise horizontal and vertical locations and physical descriptions of survey control monuments
- Reviewing plats and short plats, easements and dedications submitted by the private sector for compliance with appropriate city and state codes
- Locating utility assets such as water valves, hydrants, meters, water force mains, storm and sanitary sewer structures and traffic signs and loops
- Maintaining geographic information system (GIS) layers showing city utility asset locations, street right of way and city owned parcels and easements for use by other city sections and departments
- Total 2015 Survey Budget of \$845,973

Construction Management

The Construction Management group is comprised of 7 personnel; a Manager who oversees construction management and construction inspection, a Supervisor, four Senior Construction Inspectors, and a Construction Inspector.

This section provides construction management for Public Works projects and construction inspection for franchise utility and development projects. Their key responsibilities are:

- Budget/cost control
- Schedules
- Regulatory compliance (Federal, State and Local)
- Change order management
- Franchise and private utility coordination
- Plans and specifications compliance
- Quality control/quality assurance
- Design review
- Management of construction inspection
- Project close-out

The Construction Inspection section is comprised of a Supervisor, and two construction inspectors. They are responsible for the following:

- Plans and specification compliance
- Regulatory compliance
- Franchise utility coordination
- Quality control/quality assurance
- Total 2015 Construction Budget of \$1,298,309

Transportation Engineering

This group is comprised of 6 personnel; a Manager, a Senior Transportation Planner, a Traffic Signal Systems Supervisor, a Senior Signal Technician, and two Signal Technicians.

Transportation Engineering is responsible for the following:

- Identifying future needed improvements for the City's transportation network
- Planning, designing, operating, and maintaining the traffic signal and street lighting systems

PUBLIC WORKS

- Reviewing design and construction plans for transportation facilities to insure compliance with state and federal requirements and local design and construction standards
- Working collaboratively with neighborhoods to identify traffic concerns, and appropriate strategies and physical improvements to improve resident's sense of safety and security
- Evaluating the need for traffic control signs and markings and insuring that they are installed and maintained
- Developing and implementing a plan to insure that Kent continues to improve access to all users of the transportation network by identifying and resolving barriers to persons with disabilities
- Reviewing and monitoring temporary traffic control plans for construction projects and special events
- Providing customer service and responses to inquiries from the public and other agencies
- Total 2015 Transportation Budget of \$1,019,843

Special Projects

The Special Projects section is comprised of 4 personnel; a Manager, an Environmental Ecologist, a Conservation Coordinator and the Transportation Technician. This group provides support to the Transportation, Environmental and Design sections with permitting, planning, policy development and implementation of capital projects and programs.

This group also manages citywide contracts and programs including solid waste, water conservation and the Neighborhood Traffic Calming Program. Key responsibilities include:

- Establishes and implements the strategic direction for multiple citywide programs.
- Implements citywide transportation and environmental projects and programs.
- Coordinates with City leadership, appropriate City departments, governmental (local, state and federal) and private agencies, consultants, vendors, citizens and business groups.
- Monitoring performance and making adjustments as needed to insure that program objectives are being met.
- Contract and grant management.
- Community outreach and public involvement.
- With the Special Projects playing a support role to other sections, budgets are included in the Environmental, Transportation and Design budgets.

Public Works Operations

The Operations Division is comprised of 98 full time employees dedicated to maintaining the City infrastructure for Storm Drainage, Sanitary Sewer, Water, Solid Waste Street System, Vegetation and Fleet Services. Given the seasonal nature of a portion of our work (i.e., vegetation) we depend upon our part time employee workforce that can be as large as 24 during the peak season. As a Division comprised of first responders, we are committed to maintaining essential services during times of inclement weather and emergencies.

Operations Administrative and Technical Services

Public Works Operations Administrative and Technical Services subsections consist of 10 full time employees and provide a variety of managerial, clerical, accounting, administrative, timekeeping, training and technical services for the Operations and Engineering Divisions. These sections are comprised of the Operations Manager, Administrative Services Supervisor, Two Accounting Technicians, Accounting Services Assistant, Administrative Assistant II, Engineering Supervisor, Technical Systems Analyst, Operations Technical Analyst, and the Pavement Management Analyst. The essential functions include:

PUBLIC WORKS

- Payroll processing and adjustments for all staff.
- Journal Entry and month end processing for financial transfers, billing and tracking.
- Hansen Data Entry/Support for daily field work, group projects and tracking.
- Invoicing for outside vendors and damage to City property.
- Procurement cards reconciliation, auditing, vendor payments and small contracts for Operations.
- Maintain personnel and all other PW Operations related files.
- Manage the training needs for the Department– identify training requirements for each employee, oversee the development of training programs, and track compliance.
- List and plan specific infrastructure improvements for street, water, sanitary sewer, and storm drainage utilities.
- Manage software and technological hardware for maintenance of the City’s infrastructure (HANSEN, CCG Faster, Centerline)
- The 2015 budget of \$1,725,333 is funded by a combination of General, Fleet, Water and Utility funds.

Street Operations

The Operations Street Section provides safe roadways and sidewalks through rehabilitation and repairs; bridge and structure inspections; repair and replacement of signs and markings; vegetation management control including irrigation repair and replacement, wetland monitoring and maintenance; snow and ice control operations and litter control. As well as assist other departments, divisions and/or sections with traffic control during special events. This section consists of 36 full time employees comprising of the Street Superintendent, 3 Field Supervisors, 2 Maintenance Worker IV’s, 12 Maintenance Worker III’s, 14 Maintenance Worker II’s, and 4 limited term positions within three subsections; Traffic Signs & Markings, Street Maintenance, and Vegetation. Services include:

- Street Maintenance subsection (12 FTE) is charged with the maintenance of 730 lane-miles of streets, curb and gutters, sidewalks, gravel shoulders, and alleys.
- Signs and Markings subsection (5 FTE) maintains 14,000 signs, 1.4 million LF of markings, and guardrails within the right-of-ways. It also provides traffic control for events that require road closures. Two of the five FTE positions are Solid Waste Utility.
- Vegetation subsection consists of Street Vegetation (4 FTE), Water Vegetation (2 FTE), Storm/Sewer Vegetation (12 FTE).
 - Storm vegetation provides service to the City by maintaining storm detention ponds, bio-swales, and ditches.
 - Water vegetation maintains vegetation around maintains water sources, facilities, and transmission main corridors.
 - Street vegetation maintains the vegetation around parking lots, planter strips, people paths and roadside herbicide spraying.Together the vegetation employees mow 75 million square feet annually. The Solid Waste employees have removed 80+ tons of garbage from the right of way in the last 12 months.
- 2015 Vegetation budget is \$2,043,711 and funded by General Fund, Annexation, Utility and Street Funds. The Street budget of \$3,662,544 is funded by the General Fund.

Water Operations

The Water Section operates and maintains Kent’s water system and infrastructure in a manner that provides supply and delivery of safe, clean, reliable water. Our objective is to meet the domestic, commercial, industrial, and fire protection needs for the City of Kent. This section consists of 24 full time employees comprised of a Water Superintendent, 4 Field Supervisors, 2 SCADA Technicians, a

PUBLIC WORKS

Water Treatment Technician, 5 Maintenance Worker IV's, 8 Maintenance Worker III's, and 3 Maintenance Worker II's within four subsections; Facilities, Treatment, Hydrants/Meters, and Mains/Services. Essential water system elements include:

- Meeting state and federal drinking water regulations for water treatment, quality, distribution, and reporting.
- Sampling and testing water quality parameters, and source water protection through the wellhead protection program.
- Maintenance and operation of all water supply structures and facilities including buildings, grounds, reservoirs, control systems, wells, pumps, pressure reducing valves, controls and telemetry system for both remote Water and Utility sites. There are 28 water sources, 14 generators, 6 pump stations, 9 reservoirs containing 23.2 million gallons of storage, 11 pressure reducing stations and the SCADA system.
- Maintenance and repair of the City water distribution system which is comprised of 280 miles of piping ranging from 2-inch to 36-inch in diameter and 14,458 service connections.
- Annual maintenance, testing & calibration of large user water meters (3" and above).
- Preventative maintenance and repair or replacement of 2,891 fire hydrants.
- Utility locating for all city infrastructures as part of the One Call program to protect City assets.
- The 2015 Budget is \$12,324,105 in the Water Enterprise Fund, excluding debt service and capital projects.

Utilities Operations (Drainage & Sewer)

The Utilities Section provides operation and maintenance of the Storm Drainage and Sanitary Sewer systems; including maintenance of mainlines, pump stations, and other facilities used in the collection and disposal of storm drainage and wastewater from residential, commercial, and industrial users within the City of Kent franchise area; meeting the requirements of Federal, State, and local regulations. This section consists of 28 full time employees comprised of the Utilities Superintendent, 2 Field Supervisors, 4 Maintenance Worker IV's, 10 Maintenance Worker III's, 6 Maintenance Worker II's and 5 Maintenance Worker I's within three subsections; TV/Pump Stations, Sanitary Sewer, and Storm Drainage. The services provided include:

- The Storm Drainage subsection (16 FTE) inspects, maintains, cleans, and repairs the City storm system; responds to flooding events; and supports the City NPDES program.
- The Wastewater and TV/Pump Station subsection (11 FTE) oversees, inspects, and cleans the City's 210 miles of sanitary sewer pipelines and 6,000 manholes. The main goal is to keep the sewer flowing within the pipes, working to avoid backups that can lead to overflows. They are also responsible for operating and maintaining the 8 sewer and 12 storm drainage pump stations. These employees also evaluate the condition of new and existing storm and sewer pipelines utilizing closed circuit TV cameras.
- The 2015 Budget is \$7,491,647 in the Sewer Enterprise Fund and \$8,210,118 in the Drainage Enterprise Fund, excluding debt service and capital projects.

Fleet & Warehouse Operations

The Fleet/Warehouse Section delivers, professional, and cost effective services for the City's diversified fleet and citywide communication systems. This section consists of 13 FTE comprising of the Fleet Superintendent, 2 Field Supervisors, a Senior Mechanic, a Parts Specialist, 4 Mechanic II's, a Radio Technician, a Maintenance Worker III, a Maintenance Worker II and a Maintenance Worker I. The services provided include:

- Fleet is responsible for the operations and maintenance for the City's 554 vehicle fleet. This includes equipment repair by our ASE certified technicians. Police vehicle repairs, motor pool

PUBLIC WORKS

and specialty vehicle repairs and maintenance. Fleet also has a parts shop with a \$121,000 inventory to expedite repairs.

- Warehouse has 3 employees and as a team issue parts, hydrant water meters, maintain a stocked warehouse with \$315,000 in inventory, performs small equipment repair, run the motor pool, assist Fleet with transportation of vehicles for service and repairs, process work orders, negotiate vendor pricing, teach certification classes, monitor yard stock piles and haul spoils.
- Radio & communication consists of 1 employee who monitors compliance regulations with the FCC, provides new and used vehicle radios, emergency lighting, GPS, camera systems, Opticom and repairs mobile and handheld radios. The employee also supports Emergency Management, strategic planning for communication and maintains the communication equipment database.
- 2015 Warehouse Budget is \$543,782; Fleet Budget is \$4,799,002.

2015 - 2016 Operating Budget Public Works

Mission Statement

Develop and maintain safe, cost-effective and essential infrastructure to serve the Kent community, while sustaining our natural resources.

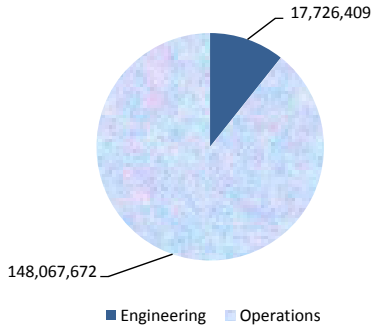
Program Revenue	142,858,919
Expenditures	165,794,081
Net Expenditures	22,935,162

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)		
	2015	2016	2015	2016	Program Revenue	General Fund	Special Rev (1)
Public Works Engineering	9.000	9.000	2,510,444	2,575,852	432	3,035,761	2,050,103
Design Engineering	16.500	16.500	1,345,576	1,390,760		2,736,336	
Construction Engineering	11.000	11.000	1,298,309	1,342,132	1,103,679	1,536,762	
Environmental Engineering	16.500	16.500	1,532,688	1,579,064	3,758,787	(647,035)	
Land Survey	8.000	8.000	845,973	873,475		1,719,448	
Transportation Engineering	7.250	7.500	1,019,843	1,251,594	2,776	2,268,661	
Allocated to Capital Projects	-	-	(4,582,888)	(4,656,413)		(9,927,843)	688,542
Street Overlays & Materials	-	-	4,700,000	4,700,000			9,400,000
Public Works Operations							
PWO Administration	9.000	9.000	1,725,333	1,776,741	3,502,074		
PWO Warehouse	3.000	3.000	543,782	558,515	1,102,297		
PWO Vegetation Mtc	18.000	18.000	2,043,711	2,017,085	4,060,796		
Allocated to PWO Functions			(4,312,826)	(4,352,341)	(8,665,167)		
Street Maintenance	18.000	14.000	3,662,544	3,745,958	15,768	5,808,862	1,583,872
Street Lights			1,327,571	1,354,122		2,681,693	
Water Operations	25.500	25.500	18,932,058	18,918,474	37,850,532		
Sewer Operations	14.000	14.000	25,405,572	25,906,490	51,312,062		
Storm Drainage Operations	14.000	16.000	19,585,552	19,582,019	39,167,571		
Fleet Services	11.000	11.000	4,799,002	4,848,310	9,647,312		
Total Expenditures	180.750	179.000	82,382,244	83,411,837	142,858,919	9,212,645	13,722,517

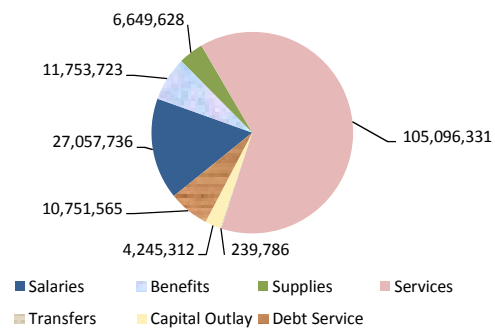
(1) Special Revenues include the following:

Street Operating Fund: \$4,322,517 for street project engineering; street lights, signals and general street maintenance.

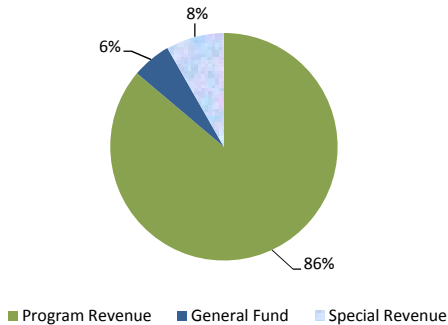
Expenditures by Division



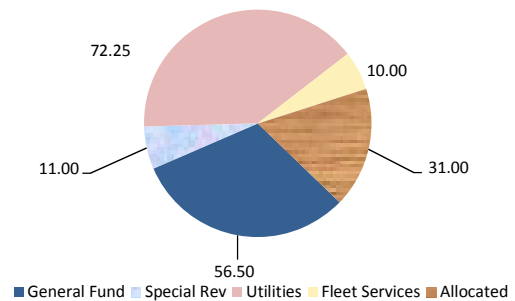
Expenditures by Category



Department Funding Sources

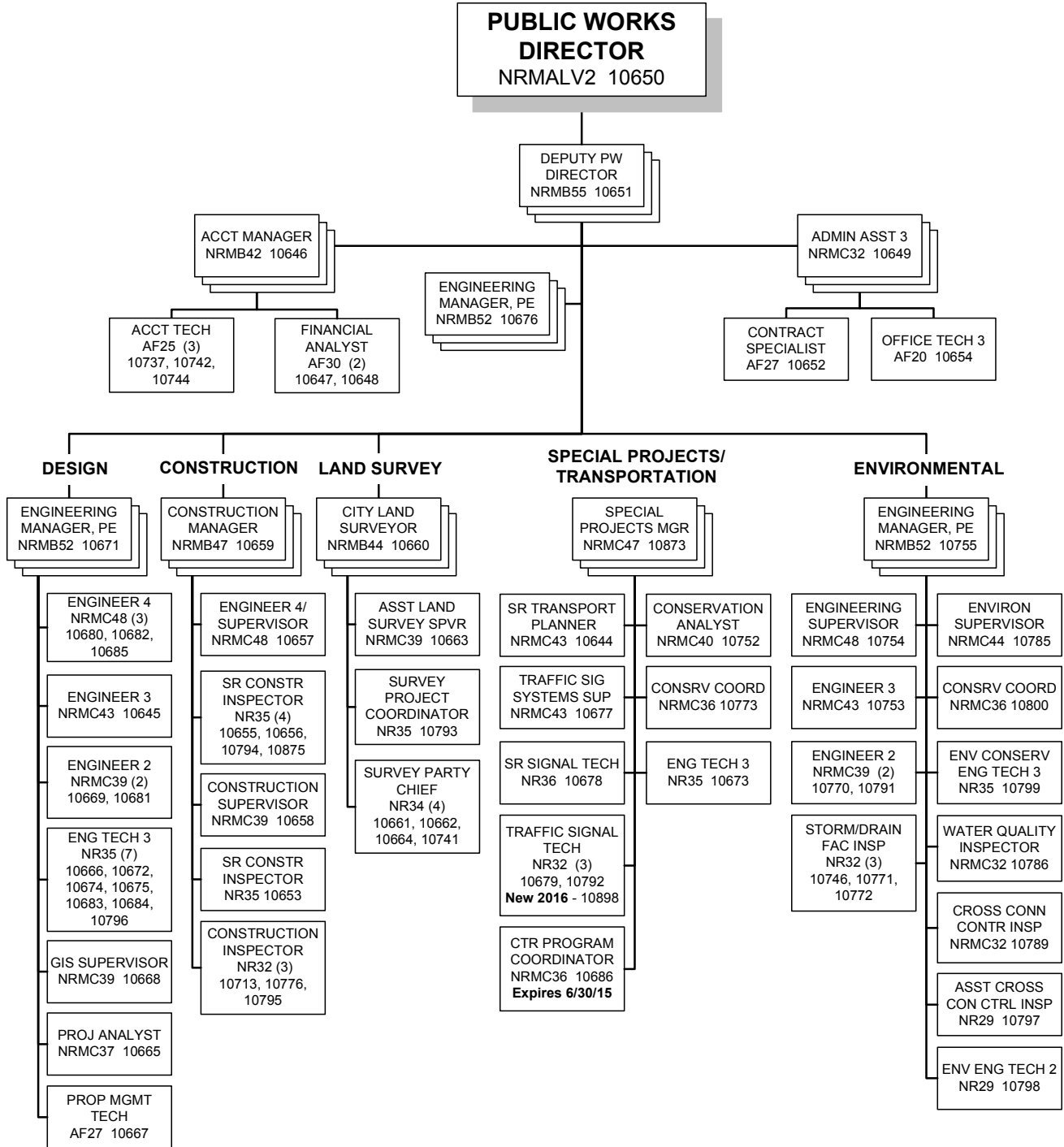


Positions by Major Fund



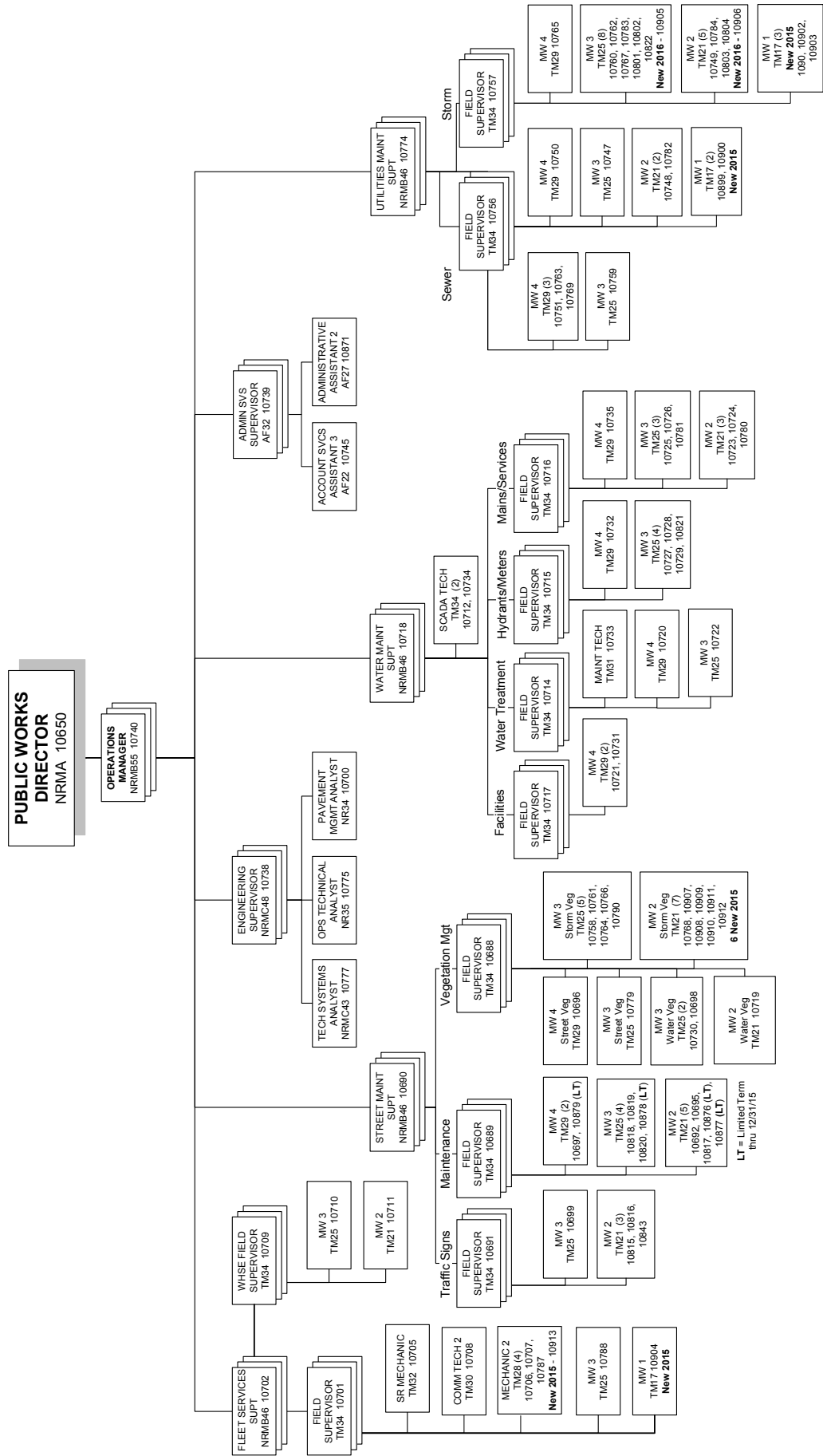
PUBLIC WORKS ENGINEERING

2015-2016 Biennial Budget



PUBLIC WORKS OPERATIONS

2015-2016 Biennial Budget



**PUBLIC WORKS DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2013 FTE	2014 FTE	2015 FTE	2016 FTE
Engineering Administration					
Director of Public Works	NRMALV2	1.000	1.000	1.000	1.000
Deputy Public Works Director	NRMB55	1.000	1.000	1.000	1.000
Administrative Asst 3	NRMC32	1.000	1.000	1.000	1.000
Contract Specialist	AF27	-	1.000	1.000	1.000
Office Technician 3	AF20	1.000	1.000	1.000	1.000
Engineering Accounting					
Accounting Manager - PW	NRMB42	1.000	1.000	1.000	1.000
Financial Analyst	AF30	1.000	2.000	2.000	2.000
Accounting Tech	AF25	1.000	1.000	1.000	1.000
Contract Specialist	AF27	1.000	-	-	-
Engineering Construction					
Construction Manager	NRMB47	1.000	1.000	1.000	1.000
Construction Supervisor	NRMC39	1.000	1.000	1.000	1.000
Senior Construction Inspector	NR35	4.000	5.000	5.000	5.000
Construction Inspector	NR32	3.000	3.000	3.000	3.000
Engineer 4	NRMC48	1.000	1.000	1.000	1.000
Engineering Design					
Engineering Manager	NRMB52	1.000	1.000	1.000	1.000
Engineer 4/Supervisor	NRMC48	1.000	1.000	1.000	1.000
Engineer 4	NRMC48	2.000	2.000	2.000	2.000
Engineer 3	NRMC43	1.000	1.000	1.000	1.000
Engineer 2	NRMC39	2.000	2.000	2.000	2.000
Engineering Technician 3	NR35	8.000	7.000	7.000	7.000
GIS Supervisor	NRMC39	1.000	1.000	1.000	1.000
Project Analyst	NRMC37	1.000	1.000	1.000	1.000
Property Management Technician	AF27	1.000	1.000	1.000	1.000
Environmental Engineering					
Environmental Engineering Mgr	NRMB52	1.000	1.000	1.000	1.000
Environ. Conservation Sup	NRMC44	1.000	-	-	-
Environmental Supervisor	NRMC44	1.000	1.000	1.000	1.000
Conservation Analyst	NRMC40	1.000	-	-	-
Conservation Coordinator	NRMC36	2.000	1.000	1.000	1.000
Engineer 4 Eng/Dev	NRMC48	1.000	1.000	1.000	1.000
Engineer 3	NRMC43	1.000	1.000	1.000	1.000
Engineer 2	NRMC39	2.000	2.000	2.000	2.000
Engineering Technician 3	NR35	1.000	1.000	1.000	1.000
Engineering Technician 2	NR29	1.000	1.000	1.000	1.000
Cross Connect Control Insp	NR32	2.000	2.000	2.000	2.000
Cross Connect Control Asst	NR29	1.000	1.000	1.000	1.000
Storm/ Drain Facilities Insp	NR32	3.000	3.000	3.000	3.000

**PUBLIC WORKS DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2013 FTE	2014 FTE	2015 FTE	2016 FTE
Land Survey					
City Land Surveyor	NRMB44	1.000	1.000	1.000	1.000
Assistant Land Survey Spvsr	NRMC39	1.000	1.000	1.000	1.000
Survey Project Coordinator	NR35	1.000	1.000	1.000	1.000
Survey Party Chief	NR34	4.000	4.000	4.000	4.000
Engineering Special Projects					
Special Projects Manager	NRMB47	-	1.000	1.000	1.000
Conservation Analyst	NRMC40	-	1.000	1.000	1.000
Conservation Coordinator	NRMC36	-	1.000	1.000	1.000
Engineering Technician 3	NR35	-	1.000	1.000	1.000
Sr. Transportation Planner	NRMC43	1.000	1.000	1.000	1.000
Traffic Signal Systems Super	NRMC43	1.000	1.000	1.000	1.000
Senior Signal Technician	NR36	1.000	1.000	1.000	1.000
Traffic Signal Technician	NR32	2.000	2.000	2.000	3.000
CTR Program Coordinator	NRMC36	-	0.750	0.750	-
Engineering Transportation					
Engineering Manager	NRMB52	1.000	1.000	1.000	1.000
Operations Administration					
Operations Manager - PW	NRMB55	1.000	1.000	1.000	1.000
Engineer 4/Supervisor	NRMC48	1.000	1.000	1.000	1.000
Technical Systems Analyst	NRMC43	1.000	1.000	1.000	1.000
Operations Technical Analyst	NR35	1.000	1.000	1.000	1.000
Pavement Management Analyst	NR34	1.000	1.000	1.000	1.000
Admin Services Supervisor	AF32	1.000	1.000	1.000	1.000
Admin Assistant 2	AF27	-	1.000	1.000	1.000
Accounting Technician	AF25	2.000	1.000	1.000	1.000
Accounting Tech-Fleet Services	AF25	1.000	1.000	1.000	1.000
Accounting Svcs Asst 3	AF22	1.000	1.000	1.000	1.000
Operations Fleet Services					
Fleet Services Superintendent	NRMB46	1.000	1.000	1.000	1.000
Field Supervisor	TM34	1.000	1.000	1.000	1.000
Senior Mechanic	TM32	1.000	1.000	1.000	1.000
Communications Tech 2	TM30	1.000	1.000	1.000	1.000
Mechanic 2	TM28	3.000	3.000	4.000	4.000
Maint Worker 3 - Parts Spec 2	TM25	1.000	1.000	1.000	1.000
Maintenance Worker 1	TM17	-	-	1.000	1.000

**PUBLIC WORKS DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2013 FTE	2014 FTE	2015 FTE	2016 FTE
Street Operations					
Street Superintendent	NRMB46	1.000	1.000	1.000	1.000
Field Supervisor	TM34	3.000	3.000	3.000	3.000
Maintenance Worker 4	TM29	2.000	3.000	3.000	2.000
Maintenance Worker 3	TM25	12.000	13.000	13.000	12.000
Maintenance Worker 2	TM21	8.000	10.000	16.000	14.000
Utilities Operations					
Utilities Superintendent	NRMB46	1.000	1.000	1.000	1.000
Field Supervisor	TM34	2.000	2.000	2.000	2.000
Maintenance Worker 4	TM29	5.000	5.000	5.000	5.000
Maintenance Worker 3	TM25	9.000	9.000	9.000	10.000
Maintenance Worker 2	TM21	6.000	6.000	6.000	7.000
Maintenance Worker 1	TM17	-	-	5.000	5.000
Warehouse Operations					
Field Supervisor	TM34	1.000	1.000	1.000	1.000
Maintenance Worker 3	TM25	1.000	1.000	1.000	1.000
Maintenance Worker 2	TM21	1.000	1.000	1.000	1.000
Water Operations					
Water Superintendent	NRMB46	1.000	1.000	1.000	1.000
Field Supervisor	TM34	4.000	4.000	4.000	4.000
Maintenance Technician	TM31	1.000	1.000	1.000	1.000
SCADA Technician	TM31	2.000	2.000	2.000	2.000
Maintenance Worker 4	TM29	5.000	5.000	5.000	5.000
Maintenance Worker 3	TM25	8.000	8.000	8.000	8.000
Maintenance Worker 2	TM21	3.000	3.000	3.000	3.000
		161.000	167.750	180.750	179.000

2013 - Eliminated a vacant Engineer 2 and laid off an Engineering Tech 3 in Design effective 11/1/12.

Moved Storm Drain Facility Inspectors from Operations to Environmental Engineering.

Eliminated a vacant Commute Trip Reduction Coordinator in Transportation. Reclassified a Dept System Support Specialist to an Accounting Tech in Operations. Laid off a full-time MW2 and a .525 MW2 in Street Operations effective 11/1/12. Converted a Field Supervisor to a MW4 in Utilities Operations.

2014 - Added an Administrative Assistant 2 in Operations Administration.

Council approved a MW4, MW3, and 2-MW2's to be dedicated to sidewalks and walking paths as limited term positions in Street Operations through 12/31/15. Council also approved a limited term CTR Coordinator in Transportation through 6/30/15 and a two-year limited term Senior Construction Inspector in the Construction division through 7/15/16.

2015 - Council approved 6 Maintenance Worker 2's in vegetation due to the Healthcare Impacts.

Reinstated a Fleet Mechanic 2. Converted 6 temps to full time Maintenance Worker 1's (1 in Fleet, 2 in Sewer, and 3 in Storm due to Healthcare impacts. Engineering CTR Prog Coord expires 6/30/15.

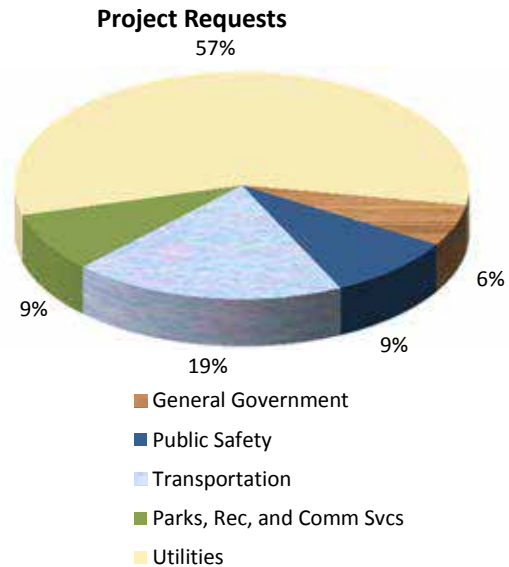
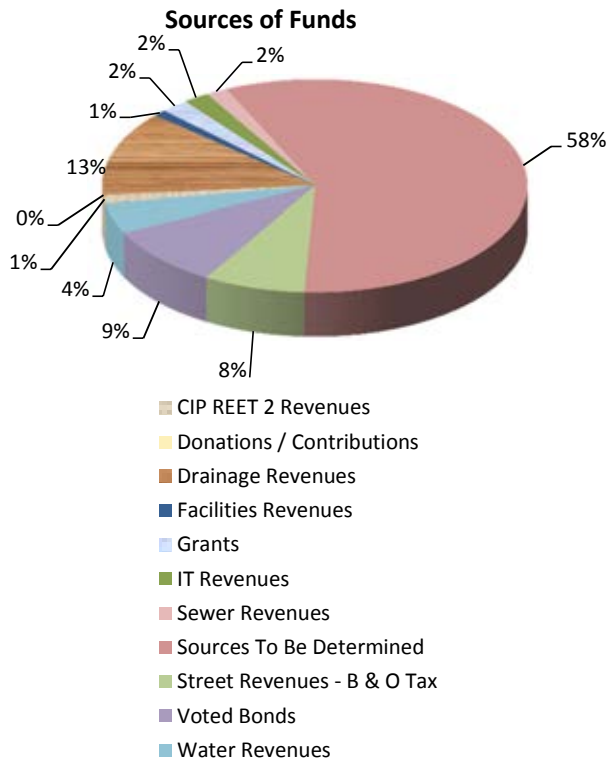
2016 - Council approved a Maintenance Worker 2 & 3 in Sewer to operate the Vector chase truck and a Signal Technician in Engineering.

Street Operations limited term MW4, MW3, and 2-MW2's expire 12/31/2015.



**2015 - 2020 Capital Improvement Program
Requested
Amounts in Thousands**

	2015	2016	2017	2018	2019	2020	Total
Sources of Funds							
CIP REET 2 Revenues	800	800	800	800	800	800	4,800
Donations / Contributions	5	5	5	5	5	5	30
Drainage Revenues	8,000	8,000	8,000	8,000	8,000	8,000	48,000
Facilities Revenues	1,135	541	500	500	500	500	3,676
Grants	2,227	2,316	1,114	1,046	749	308	7,760
IT Revenues	1,250	1,250	1,250	1,047	1,250	1,250	7,297
Sewer Revenues	1,075	1,000	1,000	1,000	1,000	1,000	6,075
Sources To Be Determined	22,235	46,731	39,147	40,885	38,254	26,796	214,047
Street Revenues - B & O Tax	4,700	4,700	4,747	4,794	4,842	4,891	28,675
Voted Bonds	34,000	0	0	0	0	0	34,000
Water Revenues	2,800	2,800	2,800	2,800	2,800	2,800	16,800
Total Sources of Funds	78,227	68,143	59,363	60,877	58,200	46,350	371,159
Project Requests							
General Government	3,742	3,400	4,734	1,597	5,012	3,606	22,090
Public Safety	34,000	0	0	0	0	0	34,000
Transportation	12,000	12,000	12,000	12,000	12,000	12,000	72,000
Parks, Rec, and Comm Svcs	5,572	5,388	6,831	4,427	5,116	4,117	31,451
Utilities	22,913	47,355	35,798	42,853	36,072	26,627	211,618
Total Project Requests	78,227	68,143	59,363	60,877	58,200	46,350	371,159



**2015 - 2020 Capital Improvement Program
Requested
Amounts in Thousands**

	2015	2016	2017	2018	2019	2020	Total
Sources of Funds							
CIP REET 2 Revenues	800	800	800	800	800	800	4,800
Donations / Contributions	5	5	5	5	5	5	30
Facilities Fund	1,135	541	500	500	500	500	3,676
Grants	2,227	2,316	1,114	1,046	749	308	7,760
IT Revenues	1,250	1,250	1,250	1,047	1,250	1,250	7,297
Sources To Be Determined	22,235	46,731	39,147	40,885	38,254	26,796	214,047
Street Revenues - B & O Tax	4,700	4,700	4,747	4,794	4,842	4,891	28,675
Utility Funds	11,875	11,800	11,800	11,800	11,800	11,800	70,875
Voted Bonds	34,000	0	0	0	0	0	34,000
Total Sources of Funds	78,227	68,143	59,363	60,877	58,200	46,350	371,159
Project Requests							
General Government							
Facilities	1,532	880	1,290	550	755	650	5,657
Fleet	0	1,100	0	0	0	0	1,100
Technology	2,210	1,420	3,444	1,047	4,257	2,956	15,334
Total General Government	3,742	3,400	4,734	1,597	5,012	3,606	22,090
Public Safety							
Police Department	34,000	0	0	0	0	0	34,000
Total Public Safety	34,000	0	0	0	0	0	34,000
Transportation							
Other Projects	960	960	960	960	960	960	5,760
Street Overlays	11,040	11,040	11,040	11,040	11,040	11,040	66,240
Total Transportation	12,000	12,000	12,000	12,000	12,000	12,000	72,000
Parks, Rec, and Comm Svcs							
Programs	362	363	364	366	366	367	2,188
Planning & Design	120	0	0	0	0	0	120
Redevelopment & Renovations	1,290	3,725	6,167	2,311	3,400	500	17,393
Development	3,800	1,300	300	1,750	1,350	3,250	11,750
Total Parks, Rec, and Comm Svcs	5,572	5,388	6,831	4,427	5,116	4,117	31,451
Utilities							
Water	12,238	20,460	10,958	7,528	7,982	6,927	66,093
Sewer	1,075	3,990	10,830	10,410	5,370	6,125	37,800
Stromwater	9,600	22,905	14,010	24,915	22,720	13,575	107,725
Total Utilities	22,913	47,355	35,798	42,853	36,072	26,627	211,618
Total Project Requests	78,227	68,143	59,363	60,877	58,200	46,350	371,159

**General Government
2015 - 2020 Capital Improvement Program
Requested
Amounts in Thousands**

Priority	Sources of Funds	2015	2016	2017	2018	2019	2020	Total
	Facilities Revenues	1,135	541	500	500	500	500	3,676
	IT Revenues	1,250	1,250	1,250	1,047	1,250	1,250	7,297
	Source To Be Determined	1,357	1,609	2,984	50	3,262	1,856	11,117
	Total Sources of Funds	3,742	3,400	4,734	1,597	5,012	3,606	22,090
	Projects Requested							
	Facilities							
1	HVAC Lifecycle Replacements (Lifecycle)	200	100	100	100	100	100	700
2	Emergency Repairs	100	100	100	70	100	100	570
3	Kitchen Equipment (Lifecycle)	46	40	25	20	20	30	181
4	Roof Repairs (Lifecycle)	500	150	450	35	400	145	1,680
5	Kent Pool (Lifecycle)	25	25	25	25	25	25	150
6	Centennial Center Reseal	45	45	45	50			185
7	Fire Alarm Upgrades	20						20
8	Parking Lots (Lifecycle)	165	195	130			100	590
9	Floor Covering Replacements (Lifecycle)	150		290	200	60	100	800
10	Commons Racquet Ball Wall Repairs	40						40
11	City Hall Elevator Doors	60						60
12	City Hall/Council Chambers Renovation		100					100
13	Facilities Card Access	75	75	75				225
14	Corrections Portable Back-up Power Conn.	50						50
15	Tenants Requested Renovations	56	50	50	50	50	50	306
	Total Facilities Projects	1,532	880	1,290	550	755	650	5,657
	Fleet							
4	Fuel Island Replacement		1,100					1,100
	Total Fleet Projects	0	1,100	0	0	0	0	1,100
	Technology							
2	Hardware Lifecycle Replacements	1,236	509	622	622	622	622	4,232
3	Emerging Projects	242	193	200	200	200	200	1,235
3	Software Lifecycle	733	718	2,622	225	3,435	2,134	9,867
	Total Technology Projects	2,210	1,420	3,444	1,047	4,257	2,956	15,334
	Total Projects Requested	3,742	3,400	4,734	1,597	5,012	3,606	22,090

Public Safety
2015 - 2020 Capital Improvement Program
Requested
Amounts in Thousands

		2015	2016	2017	2018	2019	2020	Total
Priority	Sources of Funds							
	Voted Bonds	34,000						34,000
	Total Sources of Funds	34,000	0	0	0	0	0	34,000
	Projects Requested							
1	New Kent Police Station	34,000						34,000
	Total Projects Requested	34,000	0	0	0	0	0	34,000

**Transportation
2015 - 2020 Capital Improvement Program
Requested
Amounts in Thousands**

Priority		2015	2016	2017	2018	2019	2020	Total
	Sources of Funds							
	Street Revenues - B & O Tax	4,700	4,700	4,747	4,794	4,842	4,891	28,675
	Sources To Be Determined	7,300	7,300	7,253	7,206	7,158	7,109	43,325
	Total Sources of Funds	12,000	12,000	12,000	12,000	12,000	12,000	72,000
	Projects Requested							
1	Citywide Gaurdrail & Safety Imp	20	20	20	20	20	20	120
1	Kent Shuttle Service	155	155	155	155	155	155	930
1	Neighborhood Traffic Control	30	30	30	30	30	30	180
1	Sidewalk Repair	500	500	500	500	500	500	3,000
1	Signals/Contollers	75	75	75	75	75	75	450
1	St Light Replacement	50	50	50	50	50	50	300
1	St Striping/Thermoplastic Program	130	130	130	130	130	130	780
1	Street Overlays	11,040	11,040	11,040	11,040	11,040	11,040	66,240
	Total Projects Requested	12,000	12,000	12,000	12,000	12,000	12,000	72,000

**Parks, Recreation & Community Services
2015 - 2020 Capital Improvement Program
Requested
Amounts in Thousands**

Priority	Sources of Funds	2015	2016	2017	2018	2019	2020	Total
	CIP REET2 Revenues	800	800	800	800	800	800	4,800
	Donations / Contributions	5	5	5	5	5	5	30
	Grant - King County	232	235	237	239	242		1,184
	Grant - Other	5	6	6	7	7	8	39
	Grant - Washington State	1,990	2,075	872	800	500	300	6,537
	Source To Be Determined	2,540	2,267	4,912	2,576	3,562	3,004	18,862
	Total Sources of Funds	5,572	5,388	6,831	4,427	5,116	4,117	31,451
	Projects Requested							
	Programs							
3	ShoWare Lifecycle	300	300	300	300	300	300	1,800
4	Green Kent Program	20	21	21	22	22	23	129
5	Adopt-A-Park Volunteer Program	42	42	43	44	44	44	259
	Planning & Design							
7	Park and Open Space Plan	120						120
	Redevelopment & Renovations							
1	Community Parks Reinvestment Program	525	700	700	600	500	300	3,325
2	Neighborhood Park Reinvestment Program	475	1,100	400	700	300	200	3,175
11	Lake Meridian Park Phase I	290	1,450					1,740
13	Van Dorens Park Renovation		125	2,018				2,143
14	Russell Road Field Conversion		250	1,743				1,993
15	Kent Memorial Park Renovation			121	811			932
16	Lake Fenwick Park Phase I		100	1,185				1,285
17	Springwood Park Improvements				200	2,600		2,800
	Development							
12	Kent Valley Loop Trail Implementation	250	150	150				550
18	Strategic Development	150	150	150	150	350	2,650	3,600
19	Strategic Assemblages	3,400	1,000		1,600	1,000	600	7,600
	Total Projects Requested	5,572	5,388	6,831	4,427	5,116	4,117	31,451

Utilities
Water Supply & Distribution
2015 - 2020 Capital Improvement Program
Requested
Amounts in Thousands

Priority		2015	2016	2017	2018	2019	2020	Total
	Sources of Funds							
	Water Revenues	2,800	2,800	2,800	2,800	2,800	2,800	16,800
	Sources To Be Determined	9,438	17,660	8,158	4,728	5,182	4,127	49,293
	Total Sources of Funds	12,238	20,460	10,958	7,528	7,982	6,927	66,093
	Projects Requested							
	Water Supply & Distribution							
1	HCP Implementation (Clark Springs)	164	95	238	893	212	242	1,844
2	Tacoma Pipeline	1,889	30	30	30	30	30	2,039
3	Water Conservation	50	50	50	50	50	50	300
4	Landsburg Mine	100	100	100	100	100	100	600
5	Guiberson Reservoir Replacement	3,000	6,000	3,000				12,000
6	Misc Water Improvements	2,035	2,000	2,035	2,000	2,035	2,000	12,105
7	East Hill Pressure Zone (640)	2,095	4,030	2,650	1,750	2,500	2,150	15,175
8	Large Meter & Vault Replacements	75	75	75	75	75	75	450
9	Hydrant Replacement	30	30	30	30	30	30	180
10	Source Generators	200		250		450		900
11	Wellhead Projection	800	800	800	800	800	800	4,800
12	Reservoir Painting	250			250			500
13	Security Improvements	50	50	50	50	50	50	300
14	Transmission Mains	750	750	750	750	750	750	4,500
15	Jenkins Creek Bridge Replacement		2,000					2,000
16	SCADA System Upgrades		150	150	150	150	150	750
17	Automated Meter Reading	500	500	500	500	500	500	3,000
18	Water System Plan		300					300
19	Seismic Joints on Bridges	250		250		250		750
20	Road Projects							3,500
21	212 Plant Valve Replacement		3,500		100			100
	Total Projects Requested	12,238	20,460	10,958	7,528	7,982	6,927	66,093

**Utilities
Sewer
2015 - 2020 Capital Improvement Program
Requested
Amounts in Thousands**

Priority		2015	2016	2017	2018	2019	2020	Total
	Sources of Funds							
	Sewer Revenues	1,075	1,000	1,000	1,000	1,000	1,000	6,075
	Sources to be Determined	0	2,990	9,830	9,410	4,370	5,125	31,725
	Total Sources of Funds	<u>1,075</u>	<u>3,990</u>	<u>10,830</u>	<u>10,410</u>	<u>5,370</u>	<u>6,125</u>	<u>37,800</u>
	Projects Requested							
	Sewer							
1	Miscellaneous Sewer Replacements	675	1,790	5,080	5,310	5,120	5,250	23,225
2	Linda Heights Replacement	300	1,600					1,900
3	Skyline Sewer Interceptor		100	2,100				2,200
4	Miscellaneous Pump Station Improvements	100	100	100	100	100	100	600
5	Horsehoe Sanitary Replacement			300	1,750			2,050
6	Derbyshire Sewer Improvements		400	3,100	3,100			6,600
7	SCADA System Upgrade			150	150	150	150	600
8	Frager Rd Secondary Wetwell & Grinder						625	625
	Total Projects Requested	<u>1,075</u>	<u>3,990</u>	<u>10,830</u>	<u>10,410</u>	<u>5,370</u>	<u>6,125</u>	<u>37,800</u>

Utilities
Stormwater Management
2015 - 2020 Capital Improvement Program
Requested
Amounts in Thousands

Priority		2015	2016	2016	2018	2019	2020	Total
	Sources of Funds							
	Drainage Revenues	8,000	8,000	8,000	8,000	8,000	8,000	48,000
	Sources to be Determined	1,600	14,905	6,010	16,915	14,720	5,575	59,725
	Total Sources of Funds	9,600	22,905	14,010	24,915	22,720	13,575	107,725
	Projects Requested							
	Stormwater Management							
1	Green River Levee Repairs	3,200	9,000	1,100	15,300	10,000		38,600
2	Creek & River Tributaries *	3,200	8,900	8,500	3,700	7,200	9,500	41,000
3	NPDES	200	205	210	215	220	225	1,275
4	Green River Habitat	700	300	300				1,300
5	Soos Creek & Tributaries		400	800	2,600	2,100		5,900
6	Storm Maintenance & Replacement	2,100	2,100	2,100	2,100	2,100	2,100	12,600
7	West Hill Drainage					100	750	850
	Drainage							
8	Drainage Portion of Street Improvements	200	2,000	1,000	1,000	1,000	1,000	6,200
	Total Projects Requested	9,600	22,905	14,010	24,915	22,720	13,575	107,725



**General Fund
Percent Change in Revenues**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	5-Year Average	2015 Budget
Taxes							
Property	29,207,573	19,367,630	19,811,488	20,125,761	20,696,272		21,807,268
% Change	8.2%	(33.7%)	2.3%	1.6%	2.8%	(3.8%)	5.4%
Sales & Use	13,276,636	15,826,344	15,376,027	15,787,973	17,761,585		17,003,978
% Change	13.2%	19.2%	(2.8%)	2.7%	12.5%	8.9%	(4.3%)
Utility	14,324,722	15,544,305	17,478,468	19,119,138	19,237,242		19,452,335
% Change	3.1%	8.5%	12.4%	9.4%	0.6%	6.8%	1.1%
Other	985,257	1,130,390	1,116,790	1,401,751	1,410,421		1,855,204
% Change	32.4%	14.7%	(1.2%)	25.5%	0.6%	14.4%	31.5%
Licenses and Permits	2,091,190	2,249,021	3,036,340	3,688,807	4,357,060		3,894,278
% Change	13.5%	7.5%	35.0%	21.5%	18.1%	19.1%	(10.6%)
Intergovernmental	11,113,921	7,491,580	7,353,785	7,462,288	7,515,935		7,414,869
% Change	(2.6%)	(32.6%)	(1.8%)	1.5%	0.7%	(7.0%)	(1.3%)
Charges for Services	3,028,223	3,417,680	4,248,388	5,125,968	6,182,649		5,342,632
% Change	10.3%	12.9%	24.3%	20.7%	20.6%	17.7%	(13.6%)
Fines and Forfeitures	1,587,208	1,543,311	1,499,054	1,493,381	1,284,798		1,565,961
% Change	5.4%	(2.8%)	(2.9%)	(0.4%)	(14.0%)	(2.9%)	21.9%
Interest Income	73,343	70,430	44,305	127,077	156,060		113,458
% Change	(50.8%)	(4.0%)	(37.1%)	186.8%	22.8%	23.6%	(27.3%)
Miscellaneous Revenue	1,128,524	1,139,343	1,333,214	1,173,315	1,377,333		1,171,916
% Change	(19.5%)	1.0%	17.0%	(12.0%)	17.4%	0.8%	(14.9%)
Total	76,816,597	67,780,034	71,297,858	75,505,458	79,979,354		79,621,899
% Change	6.1%	(11.8%)	5.2%	5.9%	5.9%	2.3%	(0.4%)

Notes:

Property Tax: 2011 reduction due to formation of the Regional Fire Authority

Sales & Use Tax: includes Annexation Sales Tax Credit that began in 2010
2010-2011 reflects 75% of sales tax receipts - 25% allocated to Capital Improvement Fund
2012-2015 reflects 70% of sales tax receipts - 30% allocated to Capital Improvement Fund

Utility Tax: 2012 reflects an additional 4% tax on internal utilities (6% increased to 10%)
2013 reflects an additional 3% tax on internal utilities (10% increased to 13%)

Other Tax: includes \$300,000 of B&O Tax beginning in 2013

Intergovernmental: 2011 reduction due to formation of the Regional Fire Authority

**General Fund
Percent Change in Expenditures**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	5-Year Average	2015 Budget
Salaries and Benefits	53,987,326	46,855,685	47,115,556	48,072,286	48,834,587		52,042,816
% Change	(15.0%)	(13.2%)	0.6%	2.0%	1.6%	(4.8%)	6.6%
Supplies	2,249,640	2,160,818	2,081,119	2,265,355	2,435,136		3,348,856
% Change	(15.7%)	(3.9%)	(3.7%)	8.9%	7.5%	(1.4%)	37.5%
Services and Charges	32,330,392	24,298,960	26,210,354	26,822,999	24,712,578		27,387,745
% Change	58.2%	(24.8%)	7.9%	2.3%	(7.9%)	7.1%	10.8%
Capital Outlay	148,230	132,572	120,963	10,499	0		0
% Change		(10.6%)	(8.8%)	(91.3%)	(100.0%)	(52.7%)	(100.0%)
Subtotal	88,715,588	73,448,035	75,527,992	77,171,139	75,982,301		82,779,417
% Change	2.4%	(17.2%)	2.8%	2.2%	(1.5%)	(2.3%)	8.9%
Cost Allocation	(9,648,043)	(10,444,195)	(10,376,660)	(9,988,159)	(6,833,506)		(7,541,085)
% Change	18.7%	8.3%	(0.6%)	(3.7%)	(31.6%)	(1.8%)	10.4%
Grand Total	79,067,545	63,003,840	65,151,332	67,182,980	69,148,795		75,238,332
% Change	0.8%	(20.3%)	3.4%	3.1%	2.9%	(2.0%)	15.5%

Fund Balance Changes From:

Revenue Over Budget	(7.2%)	(6.3%)	0.3%	2.9%	1.7%	(5.9%)
Expenditure Under Budget	0.0%	7.0%	4.9%	2.7%	3.8%	3.6%

Notes:

2010 Major Changes: To fund the Regional Fire Authority for the last half of 2010, the City made monthly payments to the RFA based on the remaining Fire Department budget for salaries/benefits, supplies and services. These payments are considered services, which resulted in the substantial % increase in services, offset by the % decrease in salaries/benefits and supplies.

2011 Major Change: Reduction in 2011 expenditures is largely due to formation of the RFA.

GENERAL INFORMATION FACT SHEET

	CITY POPULATION	TOTAL ASSESSED VALUATION	VALUE OF NEW CONSTRUCTION	NET BUDGET	GENERAL FUND BUDGET	GENERAL FUND NEW POSITIONS
1998	71,610	5,867,681,774	146,646,456	100,891,369	50,765,191	29.90
1999	73,060	6,468,731,941	238,851,817	124,627,344	54,117,802	45.80
2000	73,140	7,130,886,435	144,343,154	120,367,025	56,950,156	(2.50)
2001	82,782	7,582,349,300	203,344,642	123,310,002	61,964,773	10.20
2002	84,275	8,175,782,374	200,734,998	135,698,026	64,678,862	0.20
2003	84,210	8,453,034,167	115,903,575	120,354,862	63,260,617	(17.60)
2004	84,560	8,798,031,223	123,609,116	118,606,555	62,793,185	(4.50)
2005	84,920	9,347,791,425	117,504,375	130,450,605	68,515,077	0.50
2006	85,650	10,224,528,958	310,990,742	139,355,708	71,344,965	0.50
2007	86,660	11,516,613,699	263,982,577	152,368,585	80,036,857	24.60
2008	86,980	12,758,751,418	203,704,253	156,141,979	83,608,334	7.54
2009	88,380	11,725,006,664	97,929,549	166,705,051	86,868,831	(49.94)
2010	117,869	13,070,047,120	66,801,765	158,308,376	80,019,370	(135.33)
2011	118,200	12,639,004,936	125,079,703	159,267,722	75,047,120	17.00
2012	119,100	11,956,265,776	66,916,753	157,458,248	71,722,248	(25.25)
2013	120,500	11,950,707,491	67,136,289	163,565,735	72,339,280	(9.25)
2014	121,400	11,421,918,163	94,685,098	161,385,335	74,051,547	(10.53)
2015 *	124,435	12,813,126,300	89,398,470	179,909,782	81,011,899	3.73
2016				182,314,031	83,753,555	8.67

* Estimate

SELECTED MUNICIPAL FACILITIES AND SERVICES

PUBLIC SAFETY SERVICES

Police Services:

147 Commissioned Police
27 Non-Commissioned Police
25 Corrections Personnel

PUBLIC WORKS SERVICES

Water System:

284 Miles of Water Mains
14,731 Water Customers
7.30 Million Gallons per Day

Sewerage System:

215.12 Miles - Sanitary Sewer Main
324.17 Miles - Storm Sewer System
16,558 Sanitary Sewer Customers

Transportation System:

726 Lane Miles of Streets
6,600 Street Lights

ADDITIONAL GENERAL SERVICES

5,677 Business Licenses Issued
34.4 Square Miles of the City
4,120 Building Permits Issued

PARKS AND COMMUNITY SERVICES

Parks & Trails

404.39 acres Parks (developed and undeveloped)
773.68 acres Open Space/Natural Area
53 Parks
28 Miles of Trails

Major Facilities

Kent Commons Community Center
Kent Senior Activity Center
Kent Valley Ice Centre
Riverbend Golf Complex
ShoWare Center

City Programs Participation

Cultural/Art Performances (20-30/yr)
Athletic Teams (850)
Annual Events (142,000 attendees)**
21 Ball Fields, 15 Tennis Courts

Large Parks

Clark Lake Park
Lake Fenwick Park
Lake Meridian Park
Mill Creek Earthworks Park
Morrill Meadows Parks
Hogan Park @ Russell Road
Service Club Ballfields
West Fenwick Park
Wilson Playfields

** Includes 4th of July Splash, Christmas Rush Fun Run, Kent Kids' Arts Day, Kent Student Art Exhibits, Summer Concert Series, Spotlight Series, You Me We, National Night Out, World Wide Day of Play, Fishing Experience and Holiday Craft Market, Winter and Spring Youth Dance Recital, Christmas Bazaar,

**PRINCIPAL TAXPAYERS AND EMPLOYERS
2015**

PRINCIPAL TAXPAYERS	Nature of Business	2014 Assessed Valuation(1)	Percent of Total
Boeing Company	Aerospace & computer research	\$ 220,636,612	1.9%
Puget Sound Energy	Electric and gas utility	218,143,681	1.9%
KTR Kent Valley LLC (formerly Calstrs)	Real estate equity fund mgmt	144,582,100	1.3%
AMB Property	Holding company	89,919,700	0.8%
Segale Properties (formerly La Terra Ltd Partnership)	Property management	89,440,200	0.8%
CSHV Kent North, LLC (formerly Ellis CB Richard)	Corporation service company	49,373,200	0.4%
Red Mortgage Capital, Inc.	Real estate lending	39,899,000	0.3%
Qwest Corporation	Local telephone service	37,526,270	0.3%
Fred Meyer	Retail sales	36,084,200	0.3%
Hexcel Corporation	Aerospace composite technology	31,731,310	0.3%
Subtotal		957,336,273	8.3%
All others		10,464,581,890	91.7%
TOTAL		\$ 11,421,918,163	100.0%

PRINCIPAL EMPLOYERS	Nature of Business	Employees(2)
Boeing Company	Aerospace & computer research	2,400
Kent Public Schools	Public education	2,250
REI Inc.	Recreational clothing and equipment	1,017
Columbia Distributing (aka CoHo)	Beverage Distribution	1,000
City of Kent	Municipality	667
Carlisle Interconnect Industries	Manufacture Aircraft Parts	650
Exotic Metals Forming Co	Aircraft parts manufacturer	618
Sysco	Wholesale food products distributor	510
Oberto Sausage Co.	Meat sales & food processing	507
King County Regional Justice Center	Court and corrections facility	490
Hexcel Corporation	Aerospace components	471
Real Foods of Seattle	Processor and wholesaler	400
Alaska Airlines	Reservations, sales & human resources offices	379
Transdev Services Inc	Paratransit bus operation	361
Food Services of America	Wholesale food products distributor	361
Starbucks Manufacturing Corp	Coffee roasting/packaging	350
Blue Origin, LLC	Aerospace research & Development	310
Midron Industries, LLC	Vinyl & Composite Profile Processing	277
Protective Coatings, Inc	Metal Finishing	270
OMAX Corporation	Manufacturing machine tools	260

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

(2) Source: City of Kent Business License System (2014 data)

**City Taxes and Tax Rates
effective January 2015**

Property Tax Levy per \$1,000 assessed valuation \$ 1.57621

Sales Tax Rate:

State	6.50%
King County Metro	0.80%
Transit and Traffic Congestion (effective 4/1/2001)	0.36%
Regional Transit Authority (effective 4/1/2009)	0.90%
City of Kent Local Option	0.84%
City of Kent Local Option-Criminal Justice	0.10%
Total Sales Tax Rate	9.50%

Business & Occupation Tax Rates:

Per Gross Receipts - \$62,500 quarterly exemption
- \$250,000 annual exemption

Retail	0.046%
Manufacturing	0.046%
Wholesale	0.152%
Service	0.152%

Per Square Footage each quarter

Warehouse	\$0.03
Other Business Floor Space	\$0.01

Other City Taxes and Tax Rates:

Transportation Benefit District	
Electric Utility Tax	6.00%
Natural Gas Utility Tax	6.00%
Telephone Utility Tax	6.00%
Cable Television Utility Tax	6.00%
Cable Television Franchise Tax	5.00%
Garbage Utility Tax	18.40%
Water Utility Tax	13.00%
Sewer Utility Tax	13.00%
Stormwater Utility Tax	13.00%

Gambling Taxes:

Card Rooms *	11.00%
Punch Board and Pull Tabs **	10.00%
Bingo and Raffles **	5.00%
Amusement Games **	2.00%

* applied on gross receipts

** applied on gross receipts net of the amount awarded as prizes

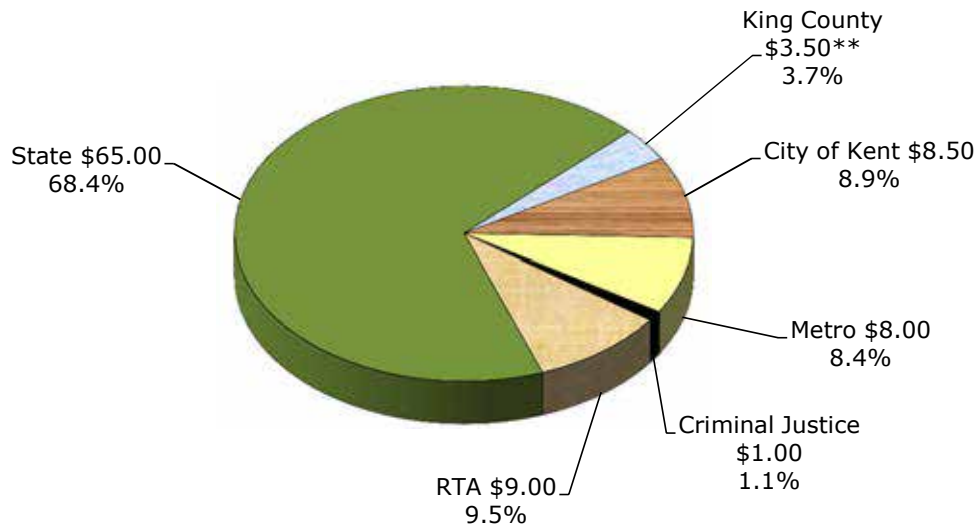
PROPERTY TAX DATA - CURRENT AND PREVIOUS FOUR YEARS

	2015 Budget	2014 Actual	2013 Actual	2012 Actual
ASSESSED VALUATION				
Assessed Value	12,813,126,300	11,421,918,163	11,950,707,491	11,956,265,776
Includes new construction of	89,398,470	94,685,098	67,136,289	66,916,753
PROPERTY TAX RATES				
Direct regular and special				
General Fund	1.576	1.645	1.694	1.568
Debt Service Fund				
Subtotal	1.576	1.645	1.694	1.568
Overlapping regular and special				
State School Fund	2.285	2.470	2.567	2.423
King County	1.345	1.516	1.541	1.416
Port of Seattle	0.189	0.215	0.233	0.230
Kent School District	5.414	5.735	6.028	5.600
Hospital District	0.500	0.500	0.500	0.500
Library District	0.503	0.562	0.567	0.570
Emergency Medical Service	0.302	0.335	0.300	0.300
King County Flood District	0.139	0.154	0.132	0.116
Ferry District	0.000	0.003	0.004	0.004
Fire District	0.949	1.000	1.000	1.000
Total Direct and Overlapping	13.201	14.135	14.567	13.726
PROPERTY TAXES LEVIED AND COLLECTED				
General Fund levy (1)	22,083,991	20,610,764	20,247,518	19,782,239
Debt service funds levy (1)				
Guaranty fund levy				
Total tax levy	22,083,991	20,610,764	20,247,518	19,782,239
Current tax collections	21,807,268	20,307,609	19,834,951	19,463,285
Percent of tax collected	98.7	98.5	98.0	98.4
Delinquent tax collections	0	388,663	290,809	348,203
Total tax collection	21,807,268	20,696,272	20,125,760	19,811,488
Percent of total tax collection to tax levy	98.7	100.4	99.4	100.1
Outstanding delinquent taxes	2,979,951	2,703,228	2,788,736	2,666,978
Percent of delinquent taxes to tax levy	13.5	13.1	13.8	13.5

(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

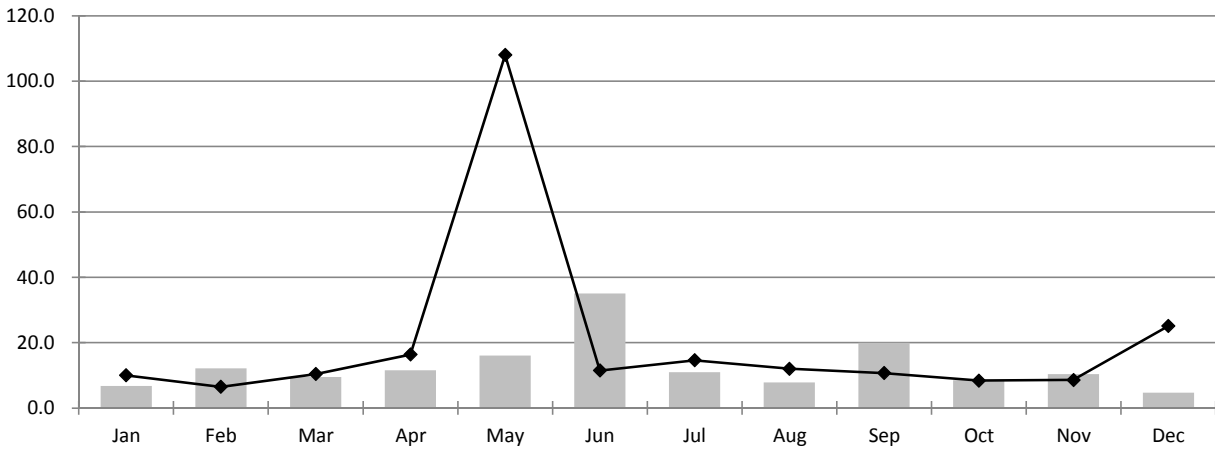


Businesses pay the State of Washington Department of Revenue sales and use tax in Kent of 9.5%.* Of this amount, the City of Kent receives .85% of sales tax (with the state retaining .01% for administrative fees) or 9.4% of the total tax collected. The other 90.6% is distributed to the above agencies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

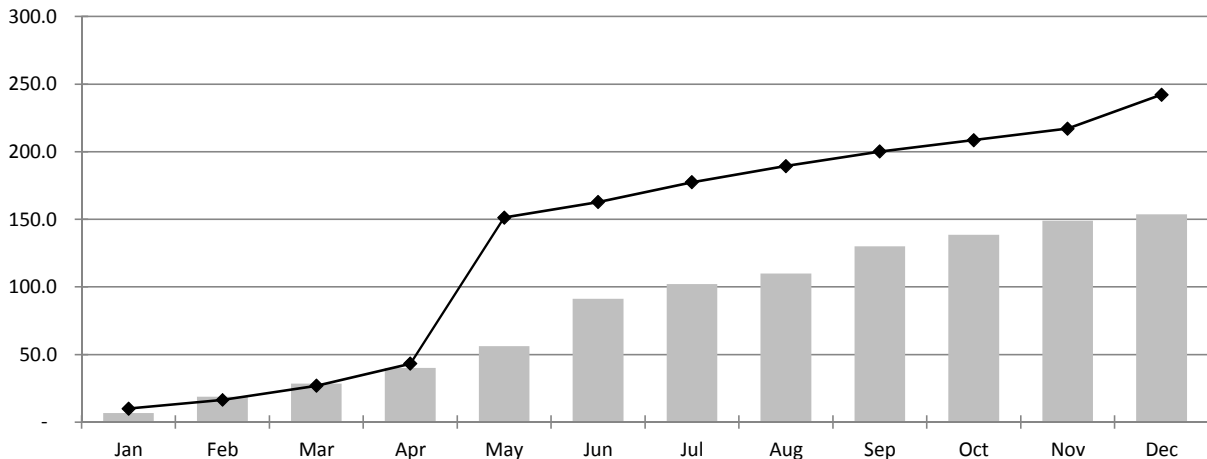
** Included in King County's amount is a 15% administrative fee from Kent's portion of the local tax, a one-tenth of one percent (.001) tax collected for Transportation and a one-tenth of one percent (.001) tax collected for Mental Health Services.

**Building Permits Valuation (in millions)
by Month 2014 vs 2013**



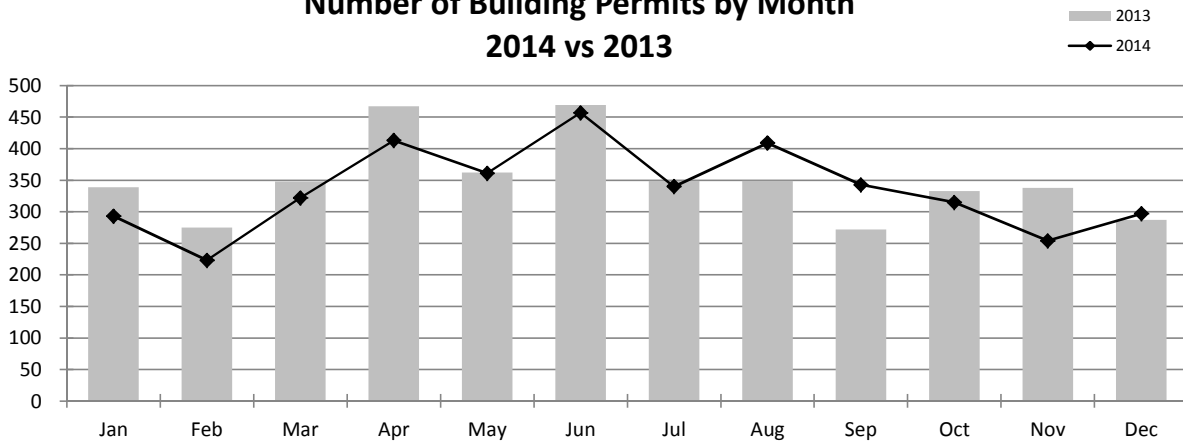
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	6.8	12.1	9.5	11.6	16.1	35.1	11.0	7.8	20.0	8.5	10.4	4.7
2014	10.0	6.5	10.4	16.4	108.0	11.5	14.6	12.0	10.7	8.4	8.6	25.1
+/-	3.2	(5.6)	0.9	4.8	91.9	(23.6)	3.6	4.2	(9.3)	(0.1)	(1.8)	20.4
Pct +/-	47.1%	-46.3%	9.5%	41.4%	570.8%	-67.2%	32.7%	53.8%	-46.5%	-1.2%	-17.3%	434.0%

**Building Permits Valuation (in millions)
Year to Date 2014 vs 2013**



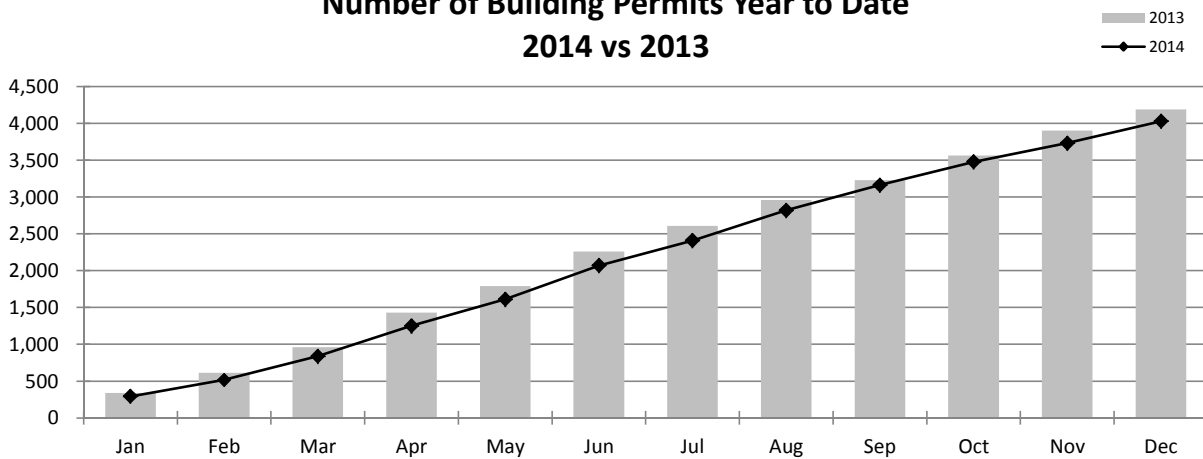
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	6.8	18.9	28.4	40.0	56.1	91.2	102.2	110.0	130.0	138.5	148.9	153.6
2014	10.0	16.5	26.9	43.3	151.3	162.8	177.4	189.4	200.1	208.5	217.1	242.2
+/-	3.2	(2.4)	(1.5)	3.3	95.2	71.6	75.2	79.4	70.1	70.0	68.2	88.6
Pct +/-	47.1%	-12.7%	-5.3%	8.2%	169.7%	78.5%	73.6%	72.2%	53.9%	50.5%	45.8%	57.7%

**Number of Building Permits by Month
2014 vs 2013**



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	339	275	348	467	362	469	349	349	272	333	338	287
2014	293	223	322	413	361	457	340	409	343	315	254	297
+/-	(46)	(52)	(26)	(54)	(1)	(12)	(9)	60	71	(18)	(84)	10
Pct +/-	-13.6%	-18.9%	-7.5%	-11.6%	-0.3%	-2.6%	-2.6%	17.2%	26.1%	-5.4%	-24.9%	3.5%

**Number of Building Permits Year to Date
2014 vs 2013**



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	339	614	962	1,429	1,791	2,260	2,609	2,958	3,230	3,563	3,901	4,188
2014	293	516	838	1,251	1,612	2,069	2,409	2,818	3,161	3,476	3,730	4,027
+/-	(46)	(98)	(124)	(178)	(179)	(191)	(200)	(140)	(69)	(87)	(171)	(161)
Pct +/-	-13.6%	-16.0%	-12.9%	-12.5%	-10.0%	-8.5%	-7.7%	-4.7%	-2.1%	-2.4%	-4.4%	-3.8%

**JOB AND SALARY CLASSIFICATION
ELECTED OFFICIALS
2015 Rates**

JOB CLASSIFICATION	RANGE	ANNUAL SALARY
Mayor	*NMAYOR	102,192
Council President	*EEO	14,496
Council Member	*EEO	13,752
Judge	NJUDGE	141,444

*Salaries to be established by ordinance, authorized by Ordinance #3687 (April 20, 2004)

**JOB AND SALARY CLASSIFICATION
2015 Rates**

DEPARTMENT DIRECTORS

JOB CLASSIFICATION	RANGE
Chief Administrative Officer	Level 1
Director-Economic & Comm Dev	Level 2
Director-Parks	Level 2
Director-Police Chief	Level 2
Director-Public Works	Level 2
Director-Community Development	Level 3
Director-Employee Services	Level 3
Director-Finance	Level 3
Director-Info Technology	Level 3
Court Administrator	Level 4

ANNUAL SALARY		
LOW	MID	HIGH
123,866	148,633	173,400
114,576	137,508	160,440
114,576	137,508	160,440
114,576	137,508	160,440
114,576	137,508	160,440
109,128	130,956	152,784
109,128	130,956	152,784
109,128	130,956	152,784
109,128	130,956	152,784
100,824	111,750	122,676

CITY ATTORNEY'S OFFICE

Non Union Positions Paid On Merit System

JOB CLASSIFICATION	RANGE
Civil Attorney	NATY
Prosecuting Attorney	NATY
Chief Prosecuting Attorney	NCPA
Deputy City Attorney	NDCA

ANNUAL SALARY		
LOW	MID	HIGH
70,764	91,002	111,240
70,764	91,002	111,240
89,496	108,480	127,464
99,744	120,936	142,128

Number of Employees as of January 1, 2015: 10

OTHER POSITIONS

Individual Non Union Positions

JOB CLASSIFICATION	RANGE
Task Force Office Manager	NTFOMP

ANNUAL SALARY		
LOW	MID	HIGH
51,792	57,462	63,132

JOB AND SALARY CLASSIFICATION
AFSCME Local 2617
2015 Rates

JOB CLASSIFICATION	RANGE	STEP AND ANNUAL SALARY				
		A	B	C	D	E
Office Technician 1 - 4 mo LT	12	35,832	37,584	39,540	41,436	43,524
Custodian	13	36,708	38,568	40,452	42,480	44,652
Custodian (Grandfathered)	15	38,568	40,452	42,480	44,652	46,944
Parking Enforcement Assistant	17	40,452	42,480	44,652	46,944	49,320
Administrative Secretary 1	20	43,524	45,732	48,180	50,604	53,280
Custodial Lead	20	43,524	45,732	48,180	50,604	53,280
Office Technician 3	20	43,524	45,732	48,180	50,604	53,280
Accounting Svcs Asst 3	22	45,732	48,180	50,604	53,280	55,800
Customer Svcs Representative	22	45,732	48,180	50,604	53,280	55,800
Legal Secretary 1	22	45,732	48,180	50,604	53,280	55,800
Police Records Specialist	22	45,732	48,180	50,604	53,280	55,800
Print Shop Lead	22	45,732	48,180	50,604	53,280	55,800
Administrative Assistant 1	23	46,944	49,320	51,816	54,372	57,108
Evidence Custodian	23	46,944	49,320	51,816	54,372	57,108
Accounting Technician	25	49,320	51,816	54,375	57,108	60,048
Police Corrections Officer	26	50,604	53,280	55,800	58,656	61,632
Administrative Assistant 2	27	51,816	54,372	57,108	60,048	63,144
Contract Specialist	27	51,816	54,372	57,108	60,048	63,144
Development Permit Technician	27	51,816	54,372	57,108	60,048	63,144
Ergonomics & Fac Svcs Spec	27	51,816	54,372	57,108	60,048	63,144
Multimedia Specialist 2	27	51,816	54,372	57,108	60,048	63,144
Property Management Technician	27	51,816	54,372	57,108	60,048	63,144
Evidence Technician	28	53,280	55,800	58,656	61,632	64,608
Prosecution Paralegal	28	53,280	55,800	58,656	61,632	64,608
Development Permit Tech Lead	29	54,372	57,108	60,048	63,144	66,252
Graphics Specialist 3	29	54,372	57,108	60,048	63,144	66,252
Police Records Supervisor	29	54,372	57,108	60,048	63,144	66,252
Accounting/Administrative Coor	30	55,800	58,656	61,632	64,608	67,896
Facilities Services Supervisor	30	55,800	58,656	61,632	64,608	67,896
Financial Analyst	30	55,800	58,656	61,632	64,608	67,896
Police Crime Analyst	31	57,108	60,048	61,632	66,252	69,648
Administrative Services Supervisor	32	58,656	61,632	64,608	67,896	71,304
Customer Svcs Supervisor	32	58,656	61,632	64,608	67,896	71,304
Evidence Technician Supervisor	32	58,656	61,632	64,608	67,896	71,304
Police Corrections Sergeant	32	58,656	61,632	64,608	67,896	71,304
Public Disclosure Administrator	32	58,656	61,632	64,608	67,896	71,304
Records Mgmt Administrator	32	58,656	61,632	64,608	67,896	71,304
B&O Desk Auditor	34	61,632	64,608	67,896	71,304	74,928

JOB AND SALARY CLASSIFICATION
AFSCME Local 2617
2015 Rates

JOB CLASSIFICATION	RANGE	STEP AND ANNUAL SALARY				
		A	B	C	D	E
Code Enforcement Officer	34	61,632	64,608	67,896	71,304	74,928
Community Education Coord	34	61,632	64,608	67,896	71,304	74,928
Creative Art Dir Coordinator	34	61,632	64,608	67,896	71,304	74,928
Research & Development Analyst	34	61,632	64,608	67,896	71,304	74,928
Senior Financial Analyst	34	61,632	64,608	67,896	71,304	74,928
Tax Compliance Officer	34	61,632	64,608	67,896	71,304	74,928
Video Program Coordinator	34	61,632	64,608	67,896	71,304	74,928
Combination Building Inspector	35	63,144	66,252	69,648	73,128	76,764
Payroll Business Analyst	36	64,608	67,896	71,304	74,928	78,912
Plans Examiner	37	66,252	69,648	73,128	76,764	80,808
Senior Accountant	38	67,896	71,304	74,928	78,912	82,860
Assistant Building Official	40	71,304	74,928	78,912	82,860	87,012
B & O Program Auditor	41	73,128	76,764	80,808	84,816	89,124

Number of Employees as of January 1, 2015: 136
(Includes vacant positions)
Contract Expiration: 12/31/2016

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

**JOB AND SALARY CLASSIFICATION
NON-REPRESENTED
2015 Rates**

JOB CLASSIFICATION	RANGE	STEP AND ANNUAL SALARY				
		A	B	C	D	E
Van Driver	15	38,568	40,440	42,480	44,628	46,908
Office Technician 3	20	43,512	45,732	48,168	50,580	53,280
Assistant Golf Professional	22	45,732	48,168	50,580	53,280	55,776
Judicial Specialist	22	45,732	48,168	50,580	53,280	55,776
Accounting Svcs Asst 3	23	46,908	49,308	51,792	54,372	57,096
Administrative Assistant 1	23	46,908	49,308	51,792	54,372	57,096
Parks Program Assistant	23	46,908	49,308	51,792	54,372	57,096
Administrative Assistant 2	25	49,308	51,792	54,372	57,096	60,024
Human Resources Specialist	25	49,308	51,792	54,372	57,096	60,024
Parks Program Assistant 2	25	49,308	51,792	54,372	57,096	60,024
Civil Legal Secretary	26	50,580	53,280	55,776	58,632	61,608
Court Security Officer	27	51,792	54,372	57,096	60,024	63,132
Human Services Specialist	27	51,792	54,372	57,096	60,024	63,132
Lead Judicial Specialist	27	51,792	54,372	57,096	60,024	63,132
Parks Systems Support Spec	27	51,792	54,372	57,096	60,024	63,132
Parks/Fac Planning&Dev Spec	27	51,792	54,372	57,096	60,024	63,132
Golf Professional	28	53,280	55,776	58,632	61,608	64,584
Cross Connect Control Asst	29	54,372	57,096	60,024	63,132	66,240
Engineering Technician 2	29	54,372	57,096	60,024	63,132	66,240
Recreation Facility Lead	29	54,372	57,096	60,024	63,132	66,240
Administrative Assistant 3	32	58,632	61,608	64,584	67,884	71,292
Construction Inspector	32	58,632	61,608	64,584	67,884	71,292
Cross Connect Control Insp	32	58,632	61,608	64,584	67,884	71,292
Probation Officer	32	58,632	61,608	64,584	67,884	71,292
Signal Technician	32	58,632	61,608	64,584	67,884	71,292
Storm/ Drain Facilities Insp	32	58,632	61,608	64,584	67,884	71,292
Technical Support Specialist 2	32	58,632	61,608	64,584	67,884	71,292
Water Quality Inspector	32	58,632	61,608	64,584	67,884	71,292
Golf Accounting Supervisor	34	61,608	64,584	67,884	71,292	74,928
Head Golf Professional	34	61,608	64,584	67,884	71,292	74,928
Parks Program Coordinator	34	61,608	64,584	67,884	71,292	74,928
Pavement Management Analyst	34	61,608	64,584	67,884	71,292	74,928
Project Accountant	34	61,608	64,584	67,884	71,292	74,928
Survey Party Chief	34	61,608	64,584	67,884	71,292	74,928
Economic Development Analyst	35	63,132	66,240	69,636	7,316	76,740
Engineer 1	35	63,132	66,240	69,636	7,316	76,740
Engineering Technician 3	35	63,132	66,240	69,636	7,316	76,740
Human Resources Analyst	35	63,132	66,240	69,636	7,316	76,740
Human Services Coordinator	35	63,132	66,240	69,636	7,316	76,740
Legal Analyst	35	63,132	66,240	69,636	7,316	76,740
Operations Technical Analyst	35	63,132	66,240	69,636	7,316	76,740
Planner	35	63,132	66,240	69,636	7,316	76,740
Planner/GIS Coordinator	35	63,132	66,240	69,636	7,316	76,740

**JOB AND SALARY CLASSIFICATION
NON-REPRESENTED
2015 Rates**

JOB CLASSIFICATION	RANGE	STEP AND ANNUAL SALARY				
		A	B	C	D	E
Senior Construction Inspector	35	63,132	66,240	69,636	7,316	76,740
Survey Project Coordinator	35	63,132	66,240	69,636	7,316	76,740
Conservation Coordinator	36	64,584	67,884	71,292	74,928	78,888
CTR Program Coordinator	36	64,584	67,884	71,292	74,928	78,888
Executive Asst/ Mgmt Analyst	36	64,584	67,884	71,292	74,928	78,888
Neighborhood Program Coord	36	64,584	67,884	71,292	74,928	78,888
Senior Signal Technician	36	64,584	67,884	71,292	74,928	78,888
ERP Business Analyst	37	66,240	69,636	73,116	76,740	80,796
Fund Development Officer	37	66,240	69,636	73,116	76,740	80,796
Network Specialist	37	66,240	69,636	73,116	76,740	80,796
Park/Fac Planning & Dev Coord	37	66,240	69,636	73,116	76,740	80,796
Project Analyst	37	66,240	69,636	73,116	76,740	80,796
Sr. Human Services Coordinator	38	67,884	71,292	74,928	78,888	82,860
Assistant Land Survey Spvsr	39	69,636	73,116	76,740	80,796	84,808
Construction Supervisor	39	69,636	73,116	76,740	80,796	84,808
Engineer 2	39	69,636	73,116	76,740	80,796	84,808
GIS Supervisor	39	69,636	73,116	76,740	80,796	84,808
Senior Human Resources Analyst	39	69,636	73,116	76,740	80,796	84,808
Conservation Analyst	40	71,292	74,928	78,888	82,860	86,988
Parks Facility/Program Manager	40	71,292	74,928	78,888	82,860	86,988
Senior Planner	40	71,292	74,928	78,888	82,860	86,988
Court Supervisor	41	73,116	76,740	80,796	84,808	89,100
Probation Supervisor	41	73,116	76,740	80,796	84,808	89,100
Network Engineer	42	74,928	78,888	82,860	86,988	91,380
PW Accounting Manager	42	74,928	78,888	82,860	86,988	91,380
Sr. Parks Fac/Program Manager	42	74,928	78,888	82,860	86,988	91,380
Engineer 3	43	76,740	80,796	84,804	89,100	93,540
Sr. Transportation Planner	43	76,740	80,796	84,804	89,100	93,540
Technical Systems Analyst	43	76,740	80,796	84,804	89,100	93,540
Traffic Signal Systems Spvsr	43	76,740	80,796	84,804	89,100	93,540
City Clerk	44	78,888	82,860	86,988	91,380	96,012
City Land Surveyor	44	78,888	82,860	86,988	91,380	96,012
Environmental Supervisor	44	78,888	82,860	86,988	91,380	96,012
Principal Planner	45	80,796	84,804	89,100	93,540	98,400
Project Manager/Business Analyst	45	80,796	84,804	89,100	93,540	98,400
Senior Systems Analyst	45	80,796	84,804	89,100	93,540	98,400
Technology Lead/Software Engineer	45	80,796	84,804	89,100	93,540	98,400
Fleet Services Superintendent	46	82,860	86,988	91,380	96,012	100,824
Human Services Manager	46	82,860	86,988	91,380	96,012	100,824
Multi Media Manager	46	82,860	86,988	91,380	96,012	100,824
Parks Planning & Dev Manager	46	82,860	86,988	91,380	96,012	100,824
Police Corrections Commander	46	82,860	86,988	91,380	96,012	100,824
Superintendent - Golf	46	82,860	86,988	91,380	96,012	100,824

**JOB AND SALARY CLASSIFICATION
NON-REPRESENTED
2015 Rates**

JOB CLASSIFICATION	RANGE	STEP AND ANNUAL SALARY				
		A	B	C	D	E
Superintendent - Park Ops	46	82,860	86,988	91,380	96,012	100,824
Superintendent - Street	46	82,860	86,988	91,380	96,012	100,824
Superintendent - Utilities	46	82,860	86,988	91,380	96,012	100,824
Superintendent - Water	46	82,860	86,988	91,380	96,012	100,824
Support Services Manager-PD	46	82,860	86,988	91,380	96,012	100,824
Accounting Manager	47	84,804	89,100	93,540	98,400	103,308
City Auditor	47	84,804	89,100	93,540	98,400	103,308
Construction Manager	47	84,804	89,100	93,540	98,400	103,308
Customer Services Manager	47	84,804	89,100	93,540	98,400	103,308
Facilities Superintendent	47	84,804	89,100	93,540	98,400	103,308
Human Resources Manager	47	84,804	89,100	93,540	98,400	103,308
Labor Relations Manager	47	84,804	89,100	93,540	98,400	103,308
Permit Center Manager	47	84,804	89,100	93,540	98,400	103,308
Risk Manager	47	84,804	89,100	93,540	98,400	103,308
Special Project Manager	47	84,804	89,100	93,540	98,400	103,308
Engineer 4	48	86,988	91,380	96,012	100,824	105,864
Engineer 4/Supervisor	48	86,988	91,380	96,012	100,824	105,864
Bldg & Dvlp Services Manager	49	89,100	93,540	98,400	103,308	108,492
Comm & Gov't Affairs Manager	49	89,100	93,540	98,400	103,308	108,492
Assistant Finance Director	50	91,380	96,012	100,824	105,864	111,240
Recreation Superintendent	50	91,380	96,012	100,824	105,864	111,240
Engineering Manager	52	96,012	100,824	105,864	111,240	116,892
Planning Manager	52	96,012	100,824	105,864	111,240	116,892
Systems Division Manager	52	96,012	100,824	105,864	111,240	116,892
Technical Services Manager	52	96,012	100,824	105,864	111,240	116,892
Economic Development Manager	53	98,400	103,308	108,492	114,084	119,784
City Engineer	55	103,308	108,492	114,084	119,784	125,796
PW Operations Manager	55	103,308	108,492	114,084	119,784	125,796

Number of Employees as of January 1, 2015: 202.49

(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

2015 Management Benefits

A+	2,751
A	2,066
B	1,721
C	1,379

**JOB AND SALARY CLASSIFICATION
2015 Rates**

POLICE OFFICERS AND SERGEANTS

JOB CLASSIFICATION	RANGE
Police Patrol Officer	PDPT
Police Sergeant	PDSG

STEP AND ANNUAL SALARY					
A	B	C	D	E	F
59,652	61,716	64,788	68,520	72,852	77,676
91,968	91,968	91,968	91,968	91,968	91,968

Rates do not include 1% accreditation pay
 Number of Employees as of January 1, 2015: 137
(Includes vacant positions)
 Contract Expiration: 12/31/15

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%

ASSISTANT CHIEFS AND COMMANDERS

JOB CLASSIFICATION	RANGE
Police Assistant Chief	PAAC
Police Commander	PACM

STEP AND ANNUAL SALARY					
A	B	C	D	E	F
123,336	123,336	123,336	123,336	123,336	123,336
111,948	111,948	111,948	111,948	111,948	111,948

Rates do not include 1% accreditation pay
 Number of Employees as of January 1, 2015: 9
(Includes vacant positions)
 Contract Expiration: 12/31/15

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 Local 117
2015 Rates**

JOB CLASSIFICATION	RANGE	STEP AND ANNUAL SALARY				
		A	B	C	D	E
Maintenance Worker 1	17	40,752	42,804	44,940	47,292	49,620
Maintenance Worker 2	21	44,940	47,292	49,620	52,080	54,600
Water Meter Reader 2	21	44,940	47,292	49,620	52,080	54,600
Maintenance Worker 3	25	49,620	52,080	54,600	57,444	60,324
Water Meter Reader 3	25	49,620	52,080	54,600	57,444	60,324
Mechanic 2	28	53,544	56,136	58,920	61,908	64,920
Riverbend Mechanic 2	28	53,544	56,136	58,920	61,908	64,920
Water Meter Reader 4	28	53,544	56,136	58,920	61,908	64,920
Maintenance Worker 4	29	54,600	57,444	60,324	63,456	66,636
Communications Tech 2	30	56,136	58,920	61,908	64,920	68,136
HVAC Technician	31	57,444	60,324	63,456	66,636	69,924
Maintenance Technician	31	57,444	60,324	63,456	66,636	69,924
Senior Mechanic	32	58,920	61,908	64,920	68,136	71,532
Field Supervisor	34	61,908	64,920	68,136	71,532	75,324
SCADA Technician	34	61,908	64,920	68,136	71,532	75,324

Number of Employees as of January 1, 2013: 151.75
(Includes vacant positions)

Contract Status: Expires 12/31/16

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

ORDINANCE NO. 4133

AN ORDINANCE of the City Council of the City of Kent, Washington, levying 2014 property taxes for the first year of the 2015 - 2016 biennial 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 16, 2014, and October 21, 2014, to consider the City of Kent's biennial budget for 2015-2016, to address the City's property tax levy to be imposed in 2014 for collection in 2015, and to review revenues and limit factors.

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 specifically authorizing the increase in terms of both dollars and percentage.

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

1 ***Property Tax Levied (1%)
2015 - 2016 Biennial Budget
Ordinance***

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 first year of the City's 2015 - 2016 biennial budget in the following amount for the General Fund, for the purpose of paying the general expenses of municipal government:

	Levy per \$1,000 of assessed valuation	
<u>Fund</u>	<u>(estimated)</u>	<u>Dollar Amount</u>
General Fund	\$1.5793	\$22,083,991

This property tax levy represents a 5.8% increase over last year as shown below.

2015 Regular Property Tax Levy	\$21,084,821
Less 2014 Regular Property Tax Levy	(20,695,808)
Less New Construction Levy	(147,061)
Less Refund Levy	(34,994)
Plus Banked Capacity	999,170
Property Tax Increase	\$ 1,206,128
 % Change	 5.83%

2 ***Property Tax Levied (1%)
2015 - 2016 Biennial Budget
Ordinance***

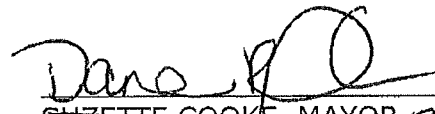
SECTION 3. - Limitation on Levy. The application of the General Fund levy shall be consistent with and shall not result in a tax revenue in excess of the limitation imposed by RCW sections 84.55.010 and 84.55.0101.

SECTION 4. - Adjustments. City administration shall administer the Annual Budget and in doing so may authorize adjustments pursuant to RCW 35A.34, RCW.

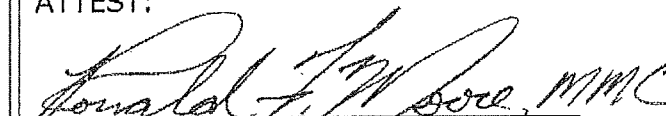
SECTION 5. - Severability. If any one or more sections, subsections, or sentences of this ordinance are held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

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, 2015, which is more than five (5) days from and after its passage and publication, as provided by law.


SUZETTE COOKE, MAYOR, *prtem*
Dana Ralph

ATTEST:


RONALD F. MOORE, CITY CLERK

3 **Property Tax Levied (1%)
2015 - 2016 Biennial Budget
Ordinance**

APPROVED AS TO FORM:

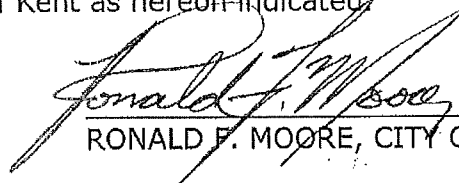

TOM BRUBAKER, CITY ATTORNEY

PASSED: 16th day of December, 2014.

APPROVED: 16th day of December, 2014.

PUBLISHED: 19th day of December, 2014.

I hereby certify that this is a true copy of Ordinance No. 4133
passed by the City Council of the City of Kent, Washington, and approved
by the Mayor of the City of Kent as hereon indicated.


RONALD F. MOORE, CITY CLERK (SEAL)

P:\Civil\Ordinance\Taxlevied-2015Ordinance.Docx

4 **Property Tax Levied (1%)
2015 - 2016 Biennial Budget
Ordinance**

ORDINANCE NO. 4137

AN ORDINANCE of the City Council of the City of Kent, Washington, relating to budgets and finance and adopting the final 2015-2016 biennial budget.

RECITALS

A. The tax estimates and preliminary budget for the City of Kent, Washington, for the 2015-2016 biennial years 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 public hearings on the budget. The notice also stated that all taxpayers calling at the Office of the City Clerk would be furnished a copy of the 2015-2016 biennial 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.34.120, the budget for the 2015-2016 biennial, as summarized in Exhibit "A" and as set forth in the 2015-2016 biennial Preliminary Comprehensive Budget,

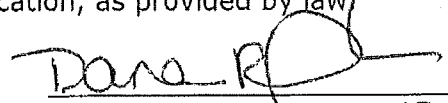
which is on file with the city clerk and which is amended by Exhibit "B," all of which are incorporated into this ordinance by this reference, is hereby adopted in the amounts and for the purposes established in that budget as the final budget for the City's 2015-2016 biennium.

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.34.200 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 January 1, 2015, which is more than five (5) days from and after the date of passage and publication, as provided by law.


SUZETTE COOKE, MAYOR *pro tem*
Dana Ralph

ATTEST:


RONALD F. MOORE, CITY CLERK

APPROVED AS TO FORM:

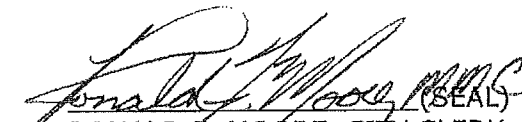

TOM BRUBAKER, CITY ATTORNEY

PASSED: 16th day of December, 2014.

APPROVED: 16th day of December, 2014.

PUBLISHED: 19th day of December, 2014.

I hereby certify that this is a true copy of Ordinance No.
4137 passed by the City Council of the City of Kent,
Washington, and approved by the Mayor of the City of Kent as
hereon indicated.


RONALD F. MOORE, CITY CLERK

P:\Civil\Ordinance\Ordinance Biennial Budgetadoption 2015-2016.Docx

CITY OF KENT, WASHINGTON
2015 - 16 Biennial Budget
Exhibit A

	2015 Beginning Balance	2015 Revenues	2015 Expenditures	2016 Revenues	2016 Expenditures	2016 Ending Balance
GOVERNMENTAL FUNDS						
GENERAL FUND	12,918,790	80,511,899	81,011,899	81,593,555	83,753,555	10,258,790
SPECIAL REVENUE FUNDS						
Street Operating	613,910	9,647,034	9,556,734	9,670,416	9,569,841	804,785
LEOFF 1 Retiree Benefits	970,860	1,085,460	1,085,460	1,164,516	1,125,877	1,009,499
Lodging Tax	243,840	208,145	188,500	210,226	188,500	285,211
Youth/Teen Programs	161,140	907,028	932,000	912,600	942,000	106,768
Capital Improvement	(5,381,230)	13,624,231	11,007,484	13,296,032	10,690,646	(159,097)
Criminal Justice	1,357,641	2,654,327	3,085,451	2,675,992	3,138,302	464,207
Community Block Grant		914,731	914,731	914,731	914,731	
Other Operating Projects	214,764	120,005	120,005	116,115	116,115	214,764
ShoWare Operating		959,325	528,003	965,808	535,923	861,207
DEBT SERVICE FUNDS						
LTGO Debt		9,622,341	9,622,341	9,183,774	9,183,774	
Special Assessment	5,817,051	2,041,207	2,967,844	1,709,756	2,607,743	3,992,427
CAPITAL PROJECTS FUNDS						
Street Projects		4,700,000	4,700,000	4,700,000	4,700,000	
Parks Projects		810,000	810,000	810,000	810,000	
Technology Projects		1,697,000	1,697,000	1,697,000	1,697,000	
PROPRIETARY FUNDS						
ENTERPRISE FUNDS						
Water	5,995,080	18,828,692	18,932,058	18,871,858	18,918,474	5,845,098
Sewerage	11,316,312	45,482,299	46,276,385	46,125,921	46,811,963	9,836,184
Golf Complex	(2,954,800)	2,699,286	3,069,372	2,737,450	2,724,421	(3,311,857)
INTERNAL SERVICE FUNDS						
Fleet Services	3,005,770	4,448,514	4,799,002	4,674,233	4,848,310	2,481,205
Central Services	1,488,050	7,343,409	7,709,740	7,683,855	8,065,597	739,977
Facilities	1,450,955	5,170,397	5,745,439	5,255,641	5,278,482	853,072
Insurance	13,145,710	13,424,648	15,814,765	13,780,742	16,390,807	8,145,528
TOTAL GROSS BUDGET	50,363,843	226,899,978	230,574,213	228,750,221	233,012,061	42,427,768
LESS:						
Internal Service Funds		27,012,523	27,012,523	28,042,192	28,042,192	
Transfers		23,482,908	23,482,908	22,521,838	22,521,838	
TOTAL BUDGET	50,363,843	176,404,547	180,078,782	178,186,191	182,448,031	42,427,768

CITY OF KENT, WASHINGTON
2015 - 16 Biennial Budget
Exhibit B

	2015 Beginning Balance	2015 Revenues	2015 Expenditures	2016 Revenues	2016 Expenditures	2016 Ending Balance
GOVERNMENTAL FUNDS						
GENERAL FUND	12,918,790	81,364,217	81,612,479	83,646,836	84,080,815	12,236,549
B&O Tax		(3,000,000)		(3,000,000)		
Sales Tax to 4%		954,250		1,338,137		
ECD Permits/Plans Review		136,000		136,000		
Property Tax		999,170		1,119,050		
\$20 Car Tab Fee				(1,660,000)		
Utilities Repayment			(168,842)		(168,842)	
Historical Society			10,000		10,000	
Tax Mgr change to IT PMBA			(15,000)		(15,000)	
Equity/Social Justice Training			40,000		25,000	
Supported Employment		44,730	44,730			
Police Officers - 3					333,050	
Parking Enforce to 1.0 FTE		13,532	13,532	13,532	13,532	
PW Alloc B&O Costs			(400,000)		(400,000)	
Tech Corr-Vegetation Crew			(125,000)		(125,000)	
	12,918,790	80,511,899	81,011,899	81,593,555	83,753,555	10,258,790
SPECIAL REVENUE FUNDS						
Street Operating	613,910	9,647,034	9,556,734	9,670,416	9,569,841	804,785
LEOFF 1 Retiree Benefits	970,860	1,085,460	1,085,460	1,164,516	1,125,877	1,009,499
Lodging Tax	243,840	208,145	188,500	210,226	188,500	285,211
Youth/Teen Programs	161,140	907,028	932,000	912,600	942,000	106,768
Capital Improvement	(5,381,230)	13,190,231	10,682,484	12,722,532	10,290,646	(441,597)
Sales Tax to 4%		409,000		573,500		
ShoWare Debt Svc			300,000		400,000	
Neighborhood Council		25,000	25,000			
	(5,381,230)	13,624,231	11,007,484	13,296,032	10,690,646	(159,097)
Criminal Justice	1,357,641	2,654,327	2,974,433	2,675,992	3,027,284	686,243
Bullistic Vest Replacement			22,600		22,600	
Taser Replacements			36,450		36,450	
Pursuit Equip & Training			12,000		12,000	
Professional Services			6,913		6,913	
Exl sting Costs from GF			33,055		33,055	
	1,357,641	2,654,327	3,085,451	2,675,992	3,138,302	464,207
Community Block Grant		914,731	914,731	914,731	914,731	
Other Operating Projects	214,764	120,005	120,005	116,115	116,115	214,764
ShoWare Operating	(2,655,000)	959,325	528,003	965,808	535,923	(1,793,793)
Trf from GF in 2014	2,655,000					
		959,325	528,003	965,808	535,923	861,207
DEBT SERVICE FUNDS						
LTGO Debt		9,622,341	9,622,341	9,183,774	9,183,774	
Special Assessment	5,817,051	2,041,207	2,967,844	1,709,756	2,607,743	3,992,427
CAPITAL PROJECTS FUNDS						
Street Projects		4,700,000	4,700,000	4,700,000	4,700,000	
Parks Projects		810,000	810,000	810,000	810,000	
Technology Projects		1,697,000	1,697,000	1,697,000	1,697,000	

CITY OF KENT, WASHINGTON
2015 - 16 Biennial Budget
Exhibit B

	2015 Beginning Balance	2015 Revenues	2015 Expenditures	2016 Revenues	2016 Expenditures	2016 Ending Balance
PROPRIETARY FUNDS						
ENTERPRISE FUNDS						
Water	5,995,080	18,895,204	18,887,223	18,938,370	18,985,845	5,955,586
Utilities Repayment		(66,512)		(66,512)		
Dump Traller/Zipper			113,600			
Tech Corr-Vegetation Crew			(68,765)		(67,371)	
	5,995,080	18,828,692	18,932,058	18,871,858	18,918,474	5,845,098
Sewerage	11,316,312	45,584,629	46,067,281	46,228,251	46,606,018	10,455,893
Utilities Repayment		(102,330)		(102,330)		
Tech Corr-Vegetation Crew			209,104		205,945	
	11,316,312	45,482,299	46,276,385	46,125,921	46,811,963	9,836,184
Golf Complex	(2,954,800)	2,699,286	3,069,372	2,737,450	2,724,421	(3,311,857)
INTERNAL SERVICE FUNDS						
Fleet Services	3,005,770	4,448,514	4,799,002	4,674,233	4,848,310	2,481,205
Central Services	1,488,050	7,343,409	7,709,740	7,683,855	8,065,597	739,977
Kent FM Radlo		(169,000)	(169,000)	(134,000)	(134,000)	
	1,488,050	7,174,409	7,540,740	7,549,855	7,931,597	739,977
Facilities	1,450,955	5,170,397	5,745,439	5,255,641	5,278,482	853,072
Insurance	13,145,710	13,424,648	15,814,765	13,780,742	16,390,807	8,145,528
TOTAL GROSS BUDGET	50,363,843	226,899,978	230,574,213	228,750,221	233,012,061	42,427,768
LESS:						
Internal Service Funds		27,012,523	27,012,523	28,042,192	28,042,192	
Transfers		23,482,908	23,482,908	22,521,838	22,521,838	
TOTAL BUDGET	50,363,843	176,404,547	180,078,782	178,186,191	182,448,031	42,427,768

GLOSSARY OF BUDGET RELATED TERMS

Accrual Basis of Accounting	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.
Adjusted Budget	The budget as revised through supplemental appropriations approved by Council during the year and included in the annual budget amendment ordinance.
AFSCME	American Federation of State, County and Municipal Employees
ADA	Americans with Disabilities Act
Assessed Valuation	The taxable portion of fair market value of both real and personal property, as determined by the King County Assessors Office.
BARS	The State of Washington Budget, Accounting and Reporting System required for all governmental entities in the state of Washington.
Benefits	City paid benefits provided for employees such as social security, retirement, worker's compensation, life insurance, medical insurance, and management benefits.
Bond Refinancing	The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.
Budget	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).
Capital Expenditures	Funds spent for the acquisition of a long-term asset.
Capital Facility Plan	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.
Capital Improvement Budget	The capital projects approved and funded in the first year of the adopted Capital Improvement Program.
Capital Improvement Program (CIP)	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

Capital Outlay	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.
Capital Project	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.
Capital Reserve	An account used to segregate a portion of the government's equity to be used for future capital program expenditures.
Charges for Services	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.
Comprehensive Budget	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.
Cost Allocation	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.
CPI	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.
Debt Service	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.
Depreciation	The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting.
Designated Fund Balance	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.
EAP	Employee Assistance Program

GLOSSARY OF BUDGET RELATED TERMS

Enterprise Fund	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.
Estimated Actual	An estimate of the year end balance of a revenue or expenditure account.
Expenditure	The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.
Expense	Charges incurred (whether paid immediately or deferred) for proprietary fund operations, maintenance, interest or other charges.
Fees	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.
Fines and Forfeitures	A revenue category which primarily includes court, police, traffic and parking fines and forfeitures of property.
Fund	A self-balancing set of accounts with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.
Fund Balance	Working capital, or the net current assets less short term liabilities.
GAAFR	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.
GAAP	Generally Accepted Accounting Principles are standards used for accounting and reporting by both private industry and governments.
GASB	Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.
General Fund	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.

GLOSSARY OF BUDGET RELATED TERMS

General Obligation Bonds	Bonds for which the full faith and credit of the insuring government are pledged for payment.
GIS	Geographical Information System
IBNR	Medical expenses <i>Incurred But Not Reported</i> by the claimants to the insurance company.
Intergovernmental Revenue	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.
LEOFF	Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.
Licenses and Permits	Revenue category that includes building permits, business and amusement licenses and any other miscellaneous licenses or permits.
LID	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.
LTGO Bonds	<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.
Miscellaneous Revenue	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.
Modified Accrual	A basis of accounting in which revenues are recognized when available and measurable and expenditures are recorded in the period the liabilities are incurred.
MSDS	Material Safety Data Sheet
Net Budget	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.
Object of Expenditure	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.

GLOSSARY OF BUDGET RELATED TERMS

Operating Budget	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.
Operating Expense	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.
Organization	A major organizational unit usually responsible for carrying out a major component of department or program responsibilities.
PERS	Public Employees Retirement System provided for employees other than Police and Fire by the State of Washington.
Preliminary Actual	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.
Preliminary Budget	The Mayor's recommended budget submitted to the City Council and the public for approval in October of each year.
Reserved Fund Balance	Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.
Reserves (Fund)	The unencumbered year-end balance of revenue less expenditures in governmental funds.
Restricted Fund Balance	The portion of working capital that is not available for general expenditure. The balance is maintained for a specific designated use.
Revenue	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.
Revenue Bonds	Bond issued pledging future revenues, usually water, sewer, or drainage charges to cover debt payments in addition to operating costs.
RFP	Request for Proposal
Salaries and Wages	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.

GLOSSARY OF BUDGET RELATED TERMS

Standard Work Year	2,080 hours or 260 days is the equivalent of one work year.
Supplemental Appropriation	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 approved in December of each year.
Unreserved Fund Balance	The difference between fund assets and fund liabilities of governmental or similar trust funds that is available for general expenditures.
User Charges	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.
WCIA	Washington Cities Insurance Authority
Working Capital	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.