

2015 - 2016 Budget At a Glance

City of Kent, Washington

Operating Budget and
Capital Improvement Plan



CITY OF KENT, WASHINGTON

2015-2016 Adopted Budget



Suzette Cooke
Mayor

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2015-2016 Budget at a Glance

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KENT
WASHINGTON



OFFICE OF THE MAYOR

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May 14, 2015

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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.

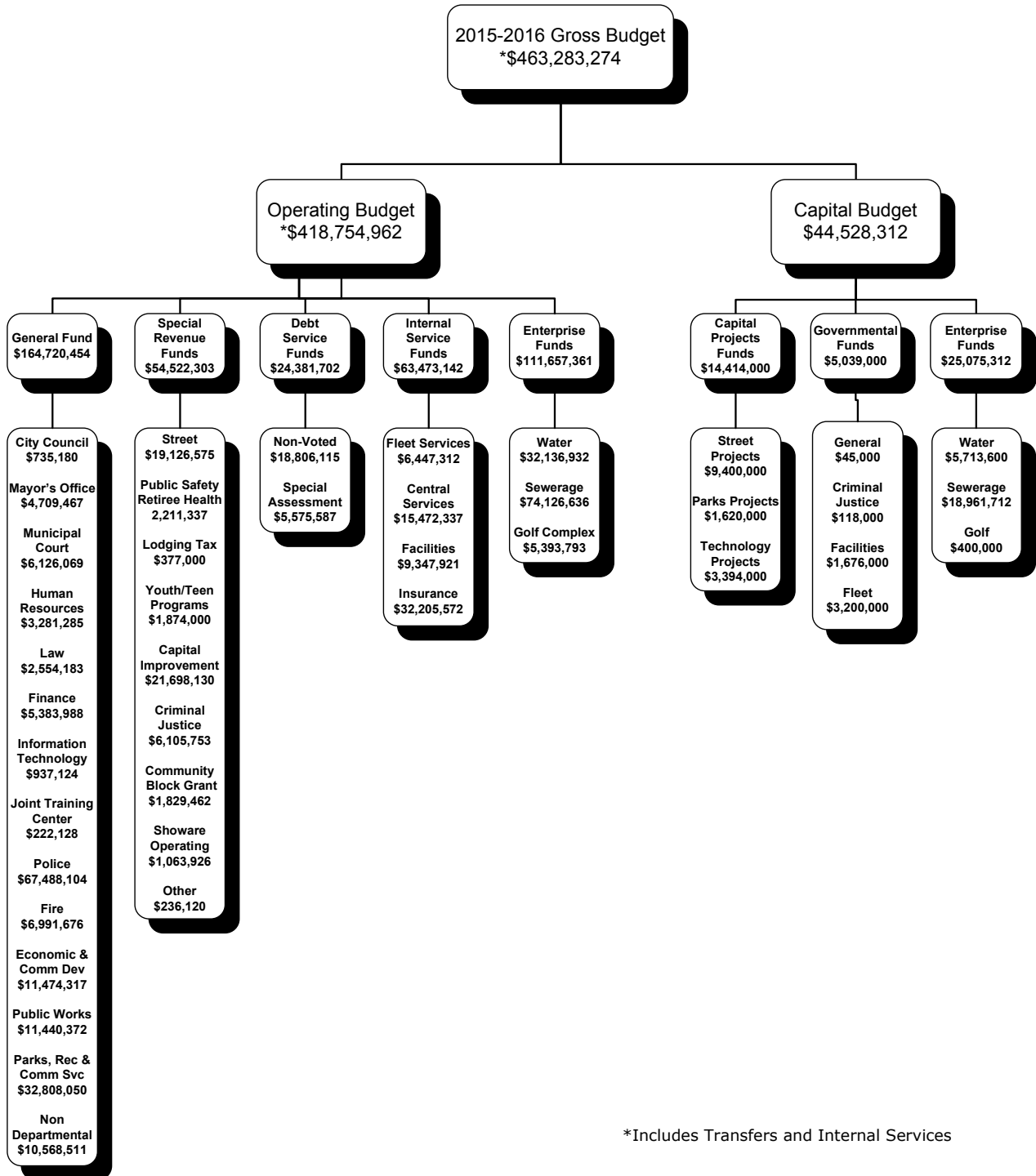
The budget process is a team effort and reflects many hours of hard work. I would like to extend special thanks to city staff and the council in developing the 2015-16 biennial budget.

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

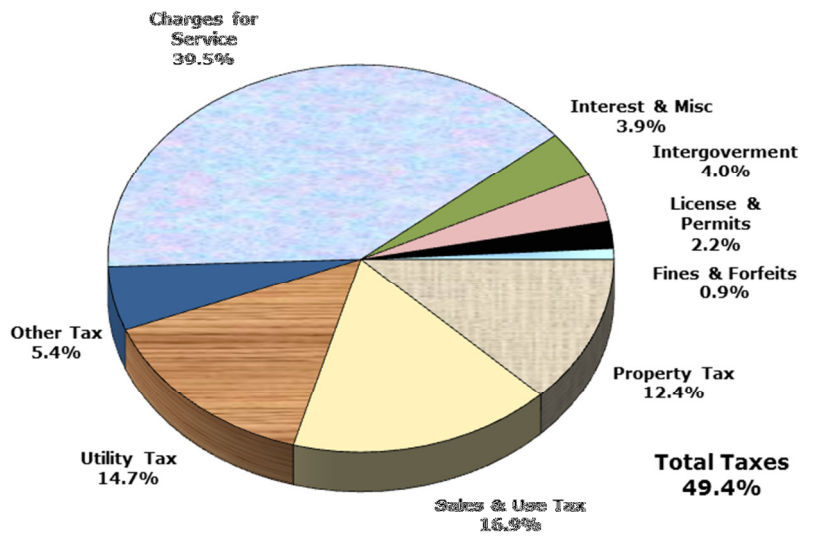
	2015 Beginning Balance	2015 Revenues	2015 Expenditures	2016 Revenues	2016 Expenditures	2016 Ending Balance
GOVERNMENTAL FUNDS						
GENERAL FUND	12,918,790	80,511,899	81,011,899	81,593,555	83,753,555	10,258,790
SPECIAL REVENUE FUNDS						
Street Operating	613,910	9,647,034	9,556,734	9,670,416	9,569,841	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

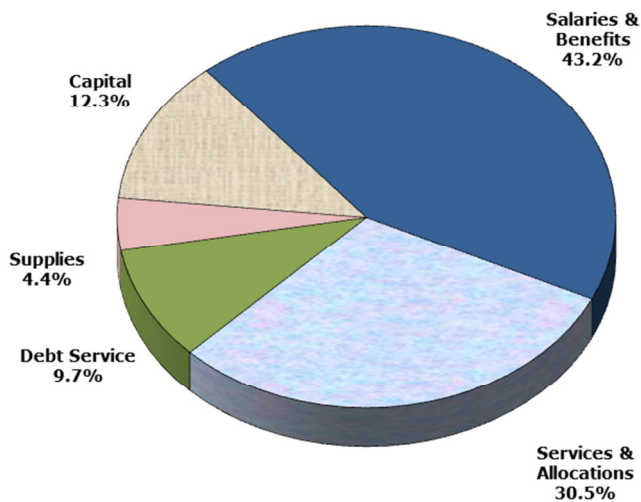
On December 16, 2014, Council adopted the City’s 2015-2016 biennial budgets. The adopted 2015-16 net biennial budget totals slightly over \$463 million and reflects Kent’s continued efforts to adjust to a new economic reality, where rising costs converge with deteriorating revenues. The two year budget 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.



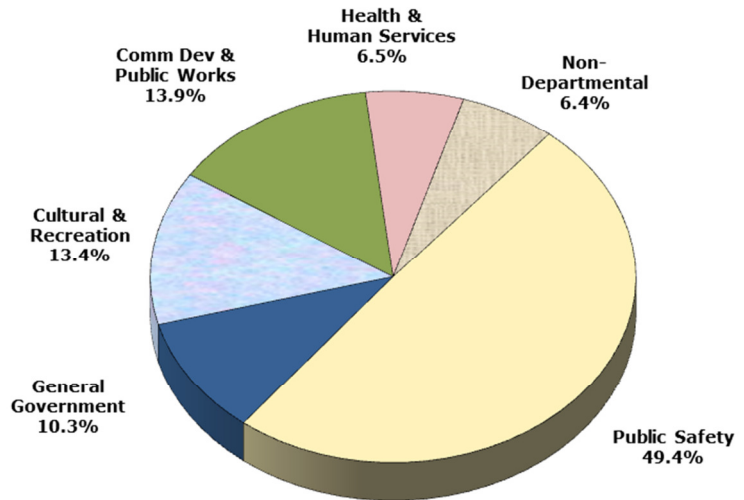
Where the Money Goes by Category



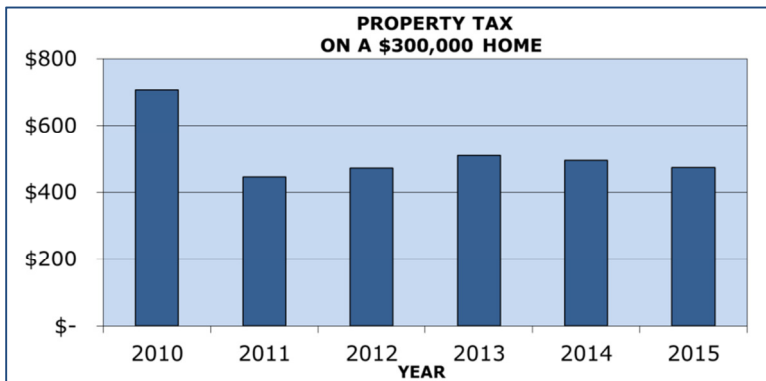
Salaries and benefits make up 43.2% of city expenditures, supporting 667 full time equivalent positions. Services and allocations are expenditures for outside contractors, consultants and internal services across departments and funds. Debt service is the debt repayment of principal and interest on the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

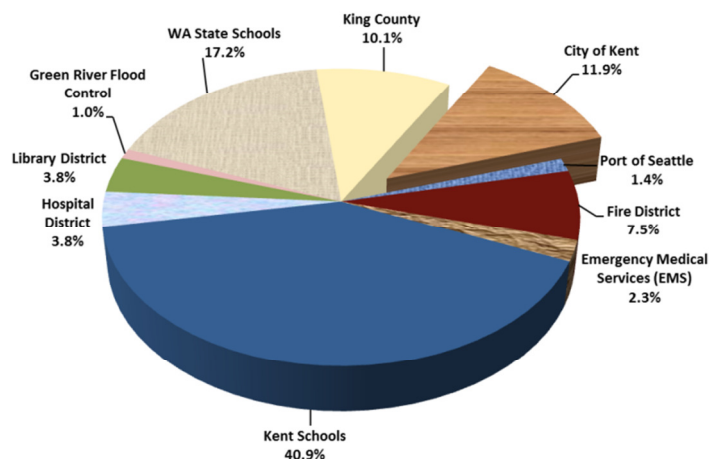


Property taxes are a major source of revenue for municipalities as well as other government entities. Beginning in 2011, property taxes were reduced by \$1 per assessed valuation due to formation of the Regional Fire Authority. Based on citywide assessed valuation, the City's 2015 levy rate is \$1.57621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

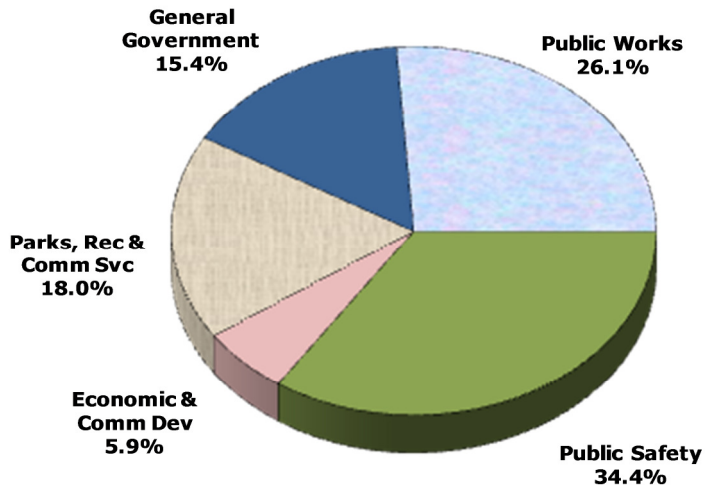
Where Property Taxes are Distributed

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

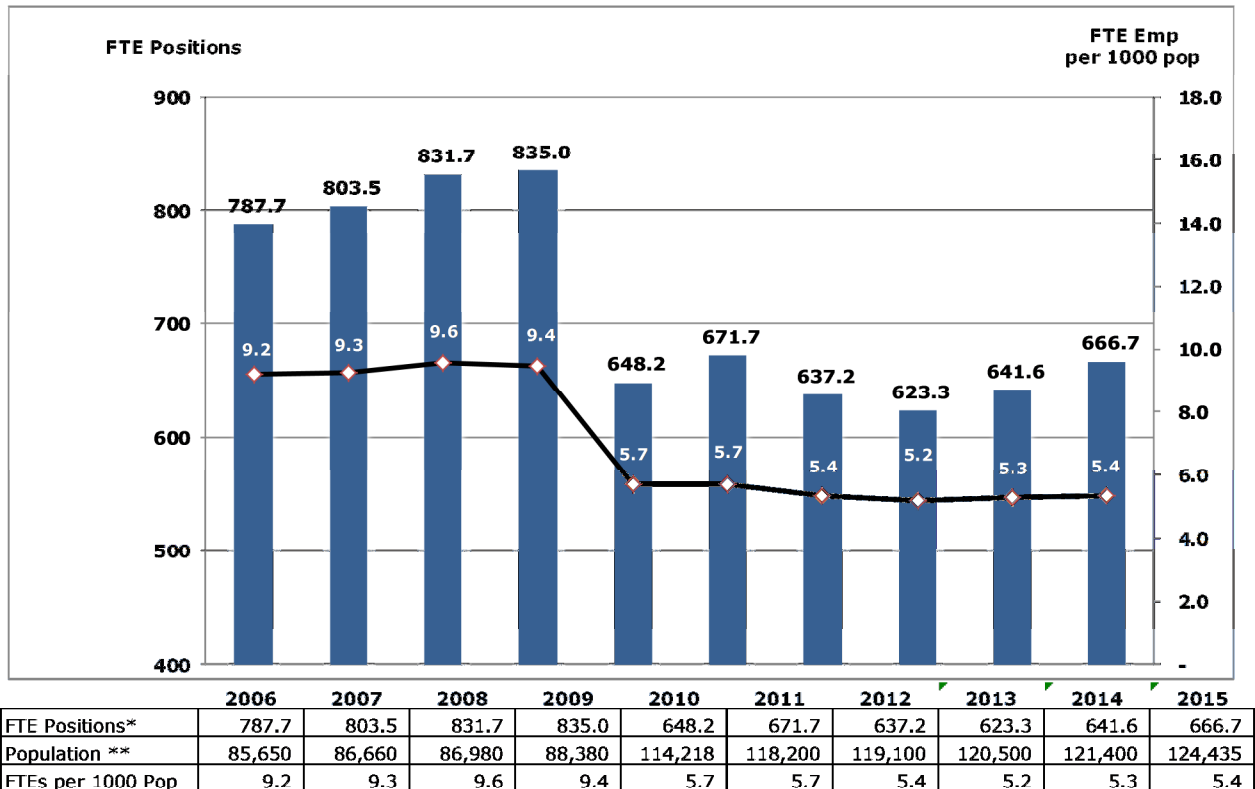


Salaries and benefits represent 43.2% of city-wide expenditures and 64.5% of General Fund expenditures.

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
		0.225		0.225		0.225		0.225		0.225		0.225

**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
Economic & Community Development												
Lump Sum								212,000	(212,000)			
Administrative Secretary I									62,500	0.750	0.750	62,500
Increase Office Tech 3 from .33 to 1.0									31,040	0.670	0.670	31,040
Planner									102,771	1.000	1.000	102,771
Books & Training for Inspectors									15,689			15,689
new row												
Subtotal								212,000		2.420	2.420	212,000
Finance												
Staffing for Tax Division - B & O revenues	4.000	410,950	(1.000)	(140,000)	3.000	270,950	4.000	423,280	(1,000)	(140,000)	3.000	283,280
new row												
Subtotal	4.000	410,950	(1.000)	(140,000)	3.000	270,950	4.000	423,280	(1.000)	(140,000)	3.000	283,280
Human Resources												
Dues & Membership Increas		1,200				1,200		1,200				1,200
Temp Staff - Supported Employment				44,728		44,728		44,728				44,728
Temp Staff - High School Internship								16,500				16,500
Citywide Employee Recognition, Events, etc.								17,675				17,675
Council Added - Equity/Social Justice Training				40,000		40,000				25,000		25,000
new row												
Subtotal		1,200		84,728		85,928		80,103		25,000		105,103
Information Technology												
Kent Radio	1.000	169,000	(1.000)	(169,000)			1.000	134,000	(1.000)	(134,000)		
Kent Radio - consultant study								200,000		(200,000)		
Lump Sum									100,000	1.000	1.000	100,000
Project Mgr/Business Analyst-Public Safety									100,000	1.000	1.000	100,000
Tech Lead/Software Engineer-Public Safety									125,000	1.000	1.000	125,000
Project Mgr/Business Analyst-Funded by B & O												
new row												
Subtotal	1.000	169,000	(1.000)	(44,000)	1.000	125,000	1.000	334,000	2.000	(9,000)	3.000	325,000
Parks, Rec & Comm Svcs												
Public Defender		250,000				250,000		250,000				250,000
Parks Ops Maintenance Worker 2 - .75 (3 emp)								209,811			2.250	209,811
Exp offset from other Parks Ops line items								(120,000)				(120,000)
Parks Planning Specialist - .525 FTE to 1.0 FTE	0.475	29,434			0.475	29,434	0.475	30,023			0.475	30,023
Admin Sec 1 - .525 FTE to 1.0 FTE	0.475	29,434			0.475	29,434	0.475	30,023			0.475	30,023
new row												
Subtotal	0.950	279,434			0.950	279,434	3.200	369,834			3.200	369,834
Police												
Lump Sum		300,000		(300,000)				300,000		(300,000)		
Patrol Officers			2.000	222,040	2.000	222,040		222,040	2.000		2.000	222,040
Patrol Officer			1.000	111,020	1.000	111,020		111,020	1.000		1.000	111,020
Move existing GF costs to Criminal Justice				(33,060)		(33,060)				(33,060)		(33,060)
Police Officer								333,050			3.000	333,050
Parking Enforcement - .75 FTE to 1.0 FTE			0.250	13,532	0.250	13,532		13,532	0.250		0.250	13,532
new row												
Subtotal		300,000	3.250	13,532	3.250	313,532		300,000	6.250	346,585	6.250	646,585

**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	
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)		(415,058)		(376,894)		(376,894)		(376,894)
Repayment to Utilities		675,368		675,368		675,368		675,368		675,368		675,368
Subtotal		260,310		260,310		260,310		298,474		298,474		298,474
Total Revenue		260,310		260,310		260,310		298,474		298,474		298,474
Expenditures												
Limited Term Changes												
Reduce Liability Insurance Rates		(250,080)		(250,080)		(250,080)		(250,080)		(250,080)		(250,080)
Reduce Worker's Compensation Rates		(173,360)		(173,360)		(173,360)		(173,360)		(173,360)		(173,360)
		(423,440)		(423,440)		(423,440)		(423,440)		(423,440)		(423,440)
Finance												
Meter Reader increase - .53 to 1.0 FTE	0.470	27,265		27,265	0.470	27,265	0.470	27,265		(72,851)	0.470	27,265
Customer Service Rep - .53 to .75 FTE new row	0.220	13,195		13,195	0.220	13,195	0.220	13,433		25,000	0.220	13,433
Subtotal	0.690	40,460		40,460	0.690	40,460	0.690	40,698		22,851	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		2,500		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	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	1.000	125,000	1.000	125,000
Subtotal	2.500	250,000	2.500	250,000	2.000	252,500	2.000	75,651	2.000	250,000	2.000	325,651
Parks, Rec & Comm Svc												
Riverbend - Operating budget transition		(355,025)		(355,025)		(355,025)		(356,238)				(356,238)
Riverbend - New Well		400,000		400,000		400,000						
Facilities Capital Projects Coordinator	1.000	109,016	1.000	109,016	1.000	109,016	1.000	113,737	1.000	113,737	1.000	113,737
Expense Offset from Facilities budgeted line items new row		(109,016)		(109,016)		(109,016)		(113,737)		(113,737)		(113,737)
Subtotal	1.000	44,975	1.000	44,975	1.000	44,975	1.000	(356,238)	1.000	(356,238)	1.000	(356,238)
Police												
School Zone Camera Fund		20,000		20,000		20,000						
Forensic Investigation Hardware		59,000		59,000		59,000		59,000				59,000
Marked Vehicles - 2												
Criminal Justice Fund												
Bullistic Vest Replacement		22,600		22,600		22,600				22,600		22,600
Taser Replacements		36,450		36,450		36,450				36,450		36,450
Pursuit Equipment & Training		12,000		12,000		12,000				12,000		12,000
Professional Services		6,913		6,913		6,913				6,913		6,913
Existing Costs from General Fund new row		33,055		33,055		33,055				33,055		33,055
Subtotal	79,000	111,018	111,018	190,018	111,018	190,018	59,000	111,018	111,018	170,018	170,018	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

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.

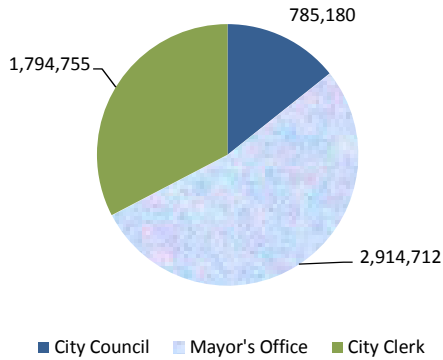
Mayor's Office oversees all facets of city government and provides oversight on all programs and services. Provide the communication link between citizens, neighborhoods, City Council, city departments and other government agencies. Manages the City's official records, public disclosure, elections, and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

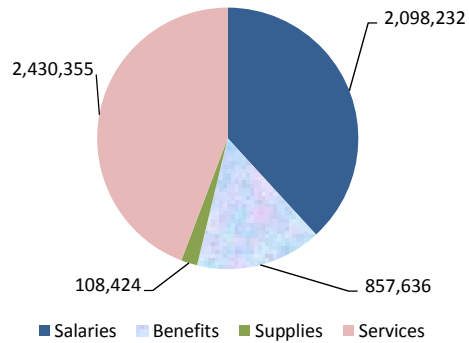
Program Revenue:	7,088
Expenditures:	5,494,647
Net Expenditures:	5,487,559

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	-

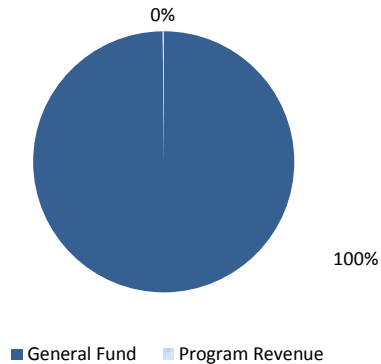
Expenditures by Division



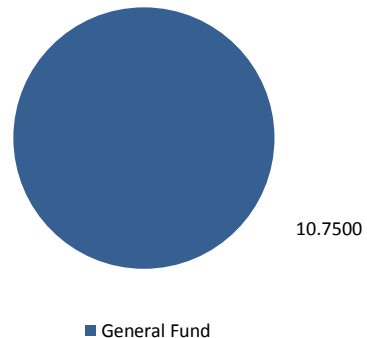
Expenditures by Category



Department Fund Source



Positions by Major Fund



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.

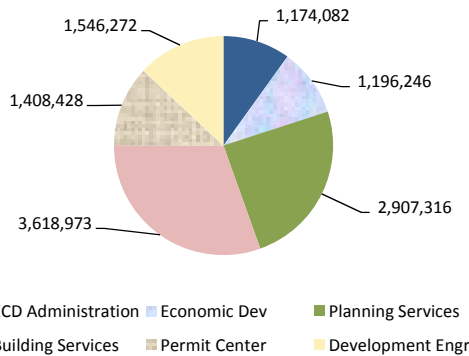
Program Revenue:	8,321,666
Expenditures:	11,851,317
Net Expenditures:	3,529,651

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

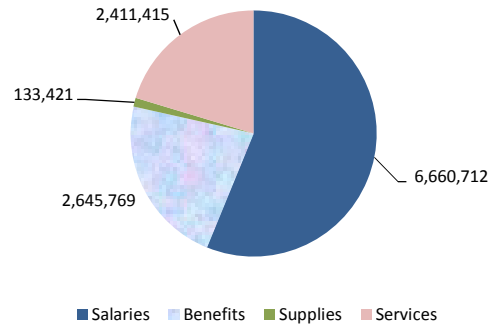
(1) Special Revenues include the following:

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

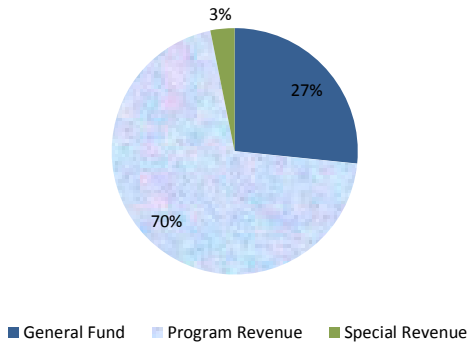
Expenditures by Division



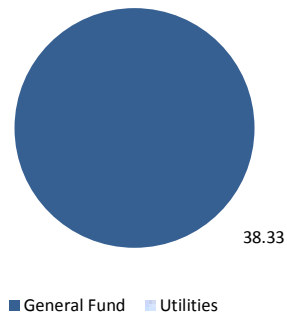
Expenditures by Category



Department Funding Sources



Positions by Major Fund



2015 - 2016 Operating Budget Finance Department

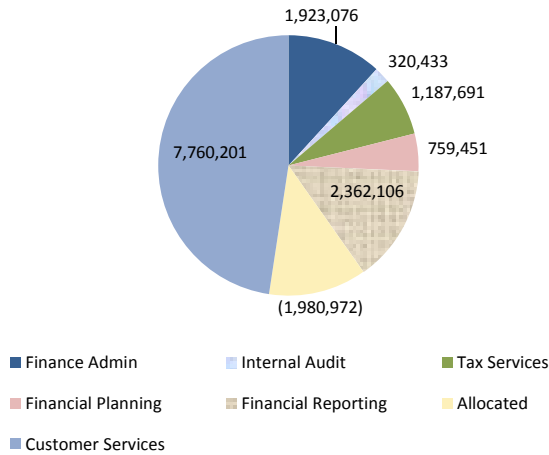
Mission Statement

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.

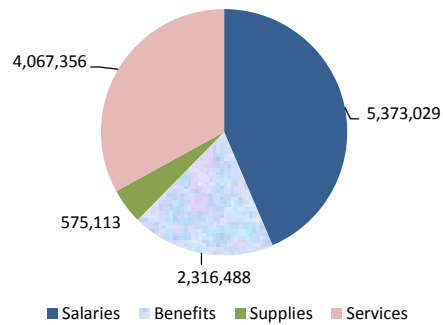
Program Revenue:	814,671
Expenditures:	12,331,986
Net Expenditures:	11,517,315

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

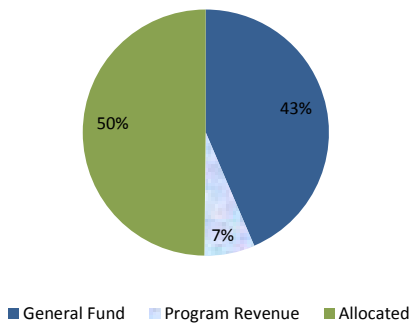
Expenditures by Division



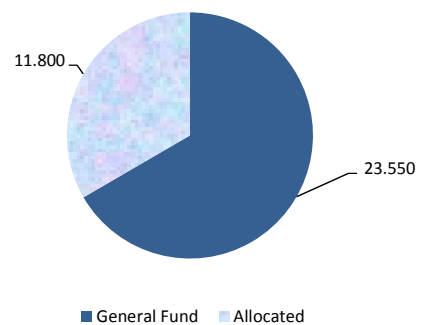
Expenditures by Category



Department Funding Sources



Positions by Major Fund



2015 - 2016 Operating Budget Human Resources

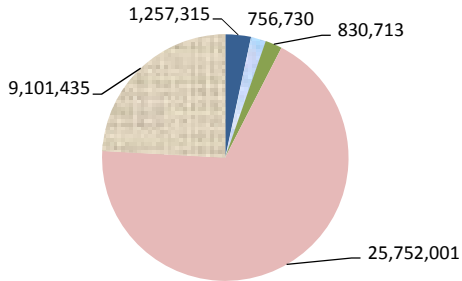
Mission Statement

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

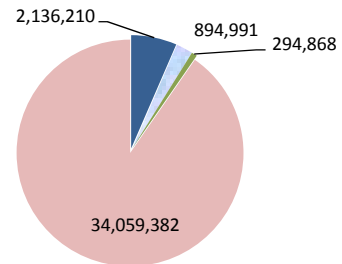
Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)		
	2015	2016	2015	2016	Program Revenue	General Fund	Special Rev
HR Administration	2.000	2.000	607,216	650,099		1,257,315	
Employment	2.600	2.600	374,743	381,987	5,501	751,229	
Labor / Class & Comp	3.000	3.000	409,279	421,434		830,713	
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



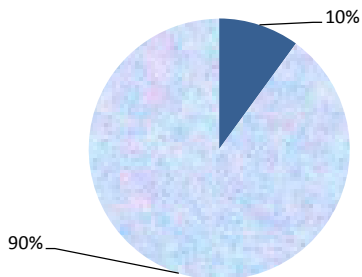
- HR Administration
- Labor Relations / Class & Comp
- Risk Management
- Employment
- Employee Benefits

Expenditures by Category



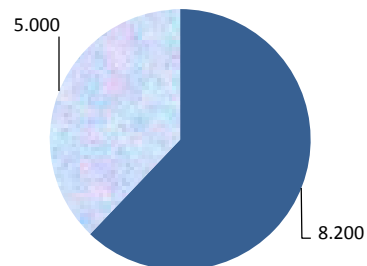
- Salaries
- Benefits
- Supplies
- Services

Department Funding Sources



- General Fund
- Program Revenue

Positions by Major Fund



- General Fund
- Insurance Fund

2015 - 2016 Operating Budget

Information Technology

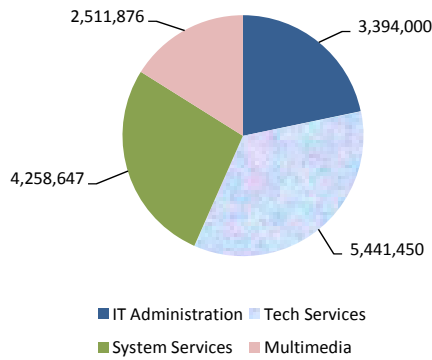
Mission Statement

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

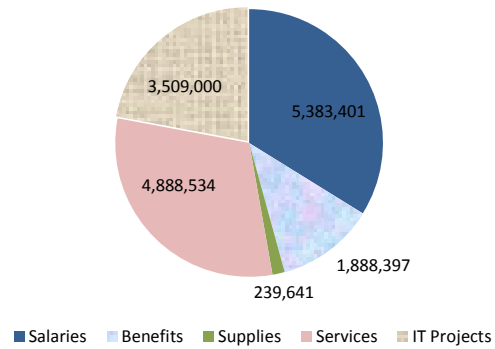
Program Revenue:	15,658,973
Expenditures:	15,605,973
Net Expenditures:	(53,000)

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	-

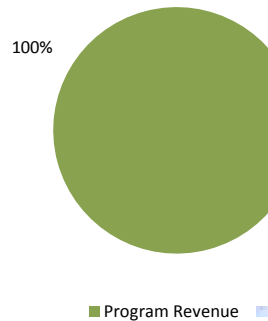
Expenditures by Division



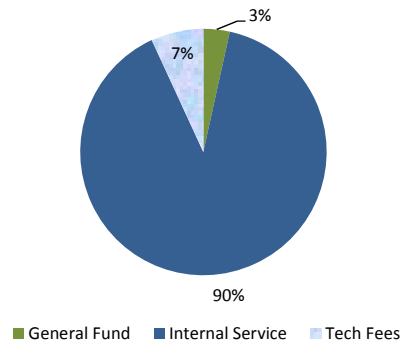
Expenditures by Category



Department Funding Sources



Positions by Major Fund



2015 - 2016 Operating Budget Law Department

Mission Statement

Leaders in Municipal Law.

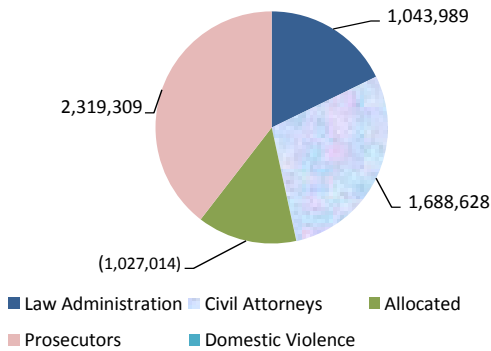
Program Revenue:	-
Expenditures:	4,237,580
Net Expenditures:	4,237,580

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

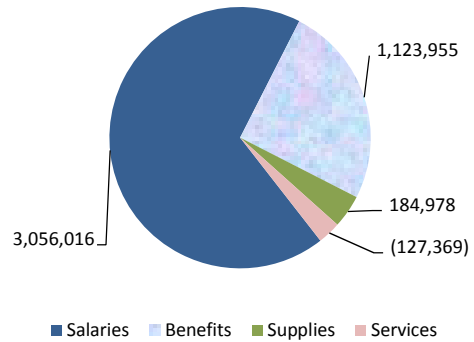
(1) Special Revenues include the following:

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

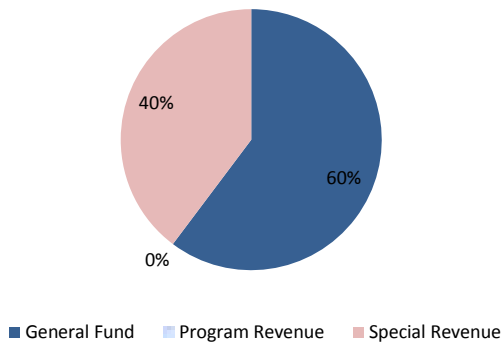
Expenditures by Division



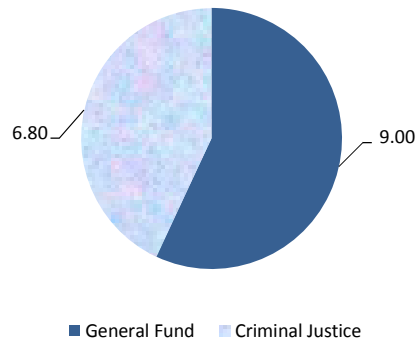
Expenditures by Category



Department Fund Sources



Positions by Major Fund



2015 - 2016 Operating Budget Municipal Court

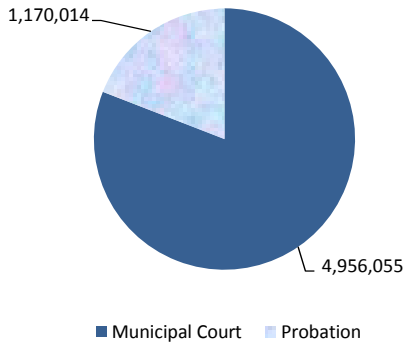
Mission Statement

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.

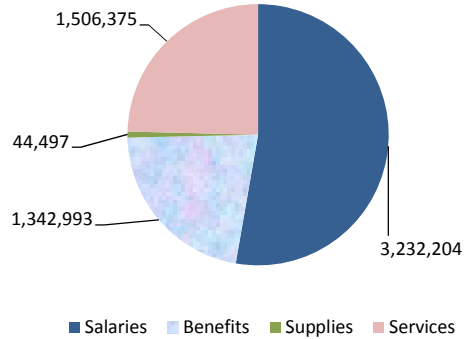
Program Revenue:	4,792,224
Expenditures:	6,126,069
Net Expenditures:	1,333,845

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	-

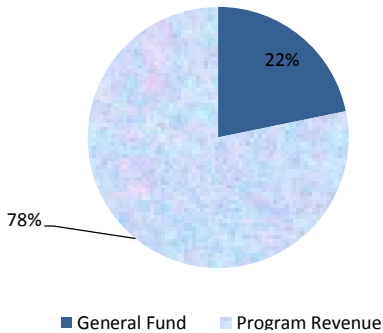
Expenditures by Division



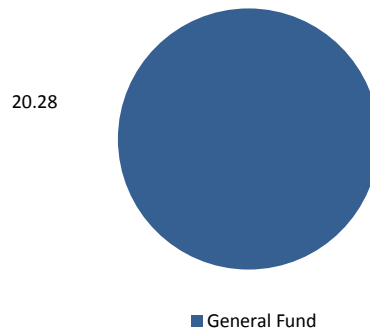
Expenditures by Category



Department Funding Sources



Positions by Major Fund



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

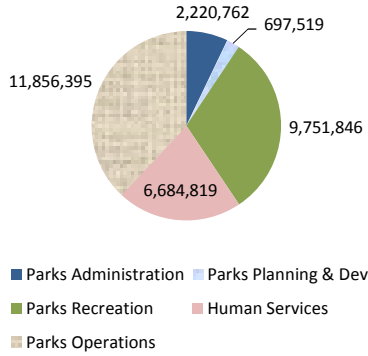
(1) Special Revenues include the following:

- 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

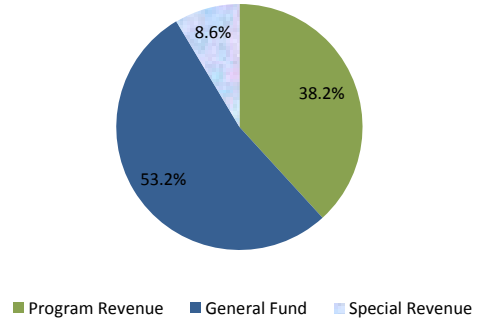
(2) includes \$206,832 for youth/teen programs managed by the Police Department

2015 - 2016 Operating Budget Parks, Recreation & Community Services

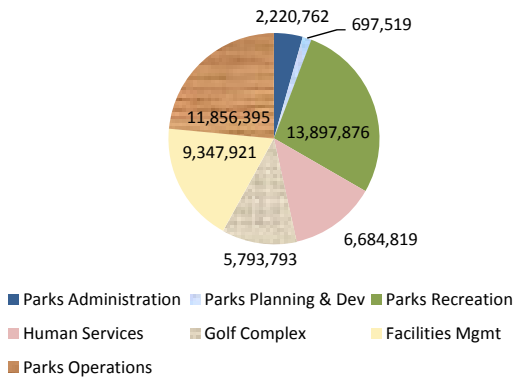
Nex Expenditures by Division



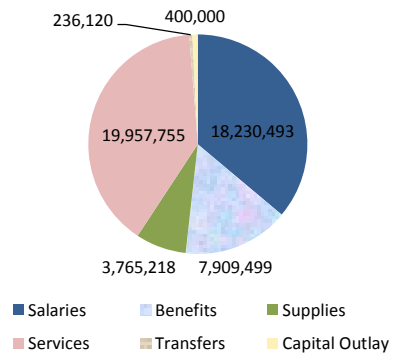
Department Funding Sources



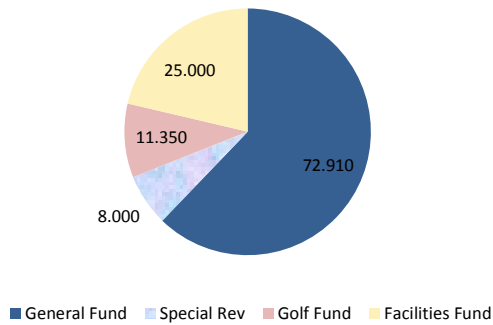
Expenditures by Division



Expenditures by Category



Positions by Major Fund



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

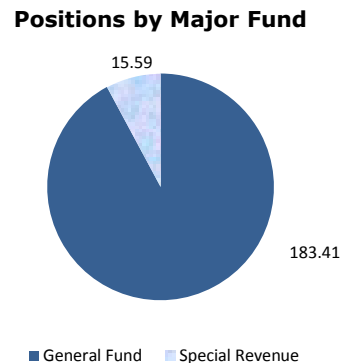
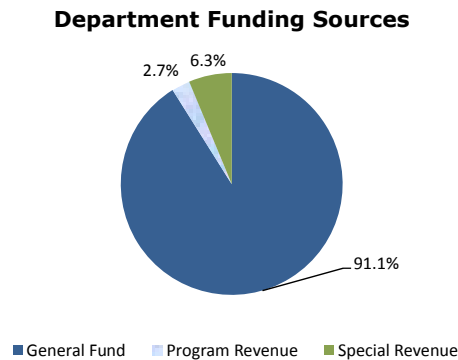
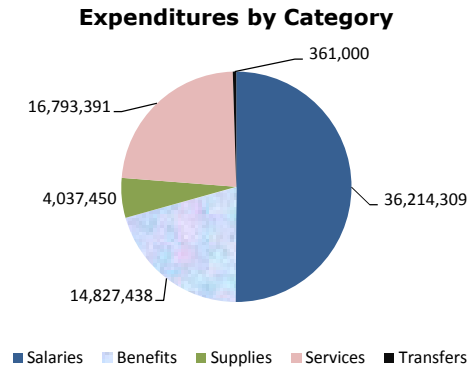
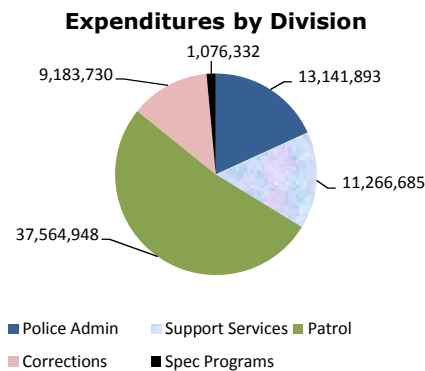
Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)		
	2015	2016	2015	2016	Program Revenue	General Fund	Special Rev (1)
Police Administration							
Administration	12.000	12.000	2,037,641	2,103,626	35,981	4,105,286	
Facilities			535,330	546,037		1,081,367	
Communications			3,085,133	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.



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.

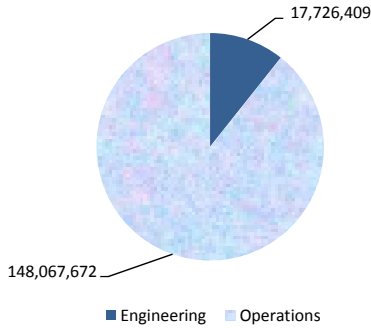
Program Revenue	142,858,919
Expenditures	165,794,081
Net Expenditures	22,935,162

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

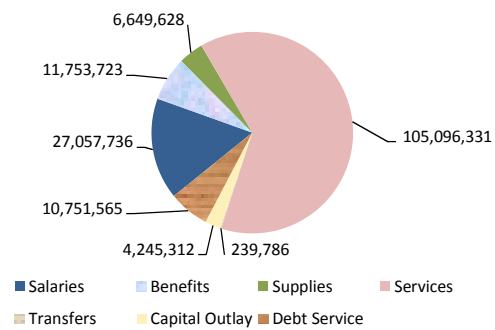
(1) Special Revenues include the following:

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

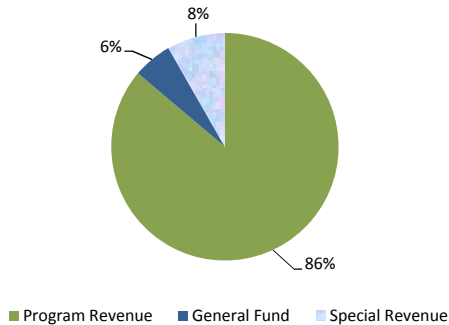
Expenditures by Division



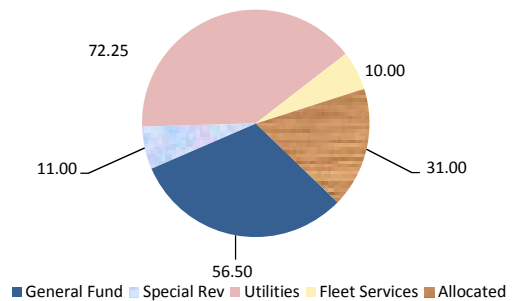
Expenditures by Category



Department Funding Sources

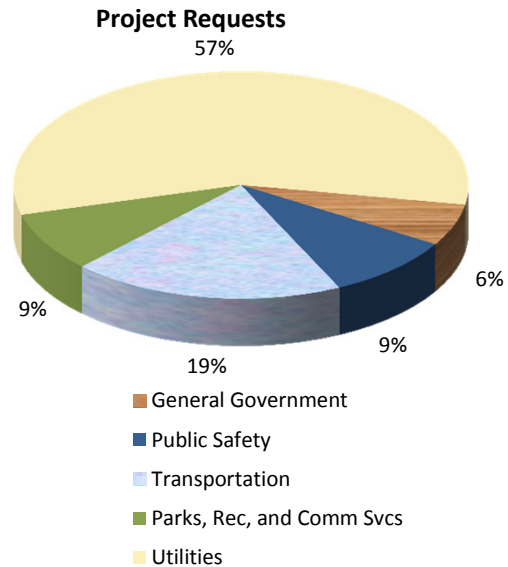
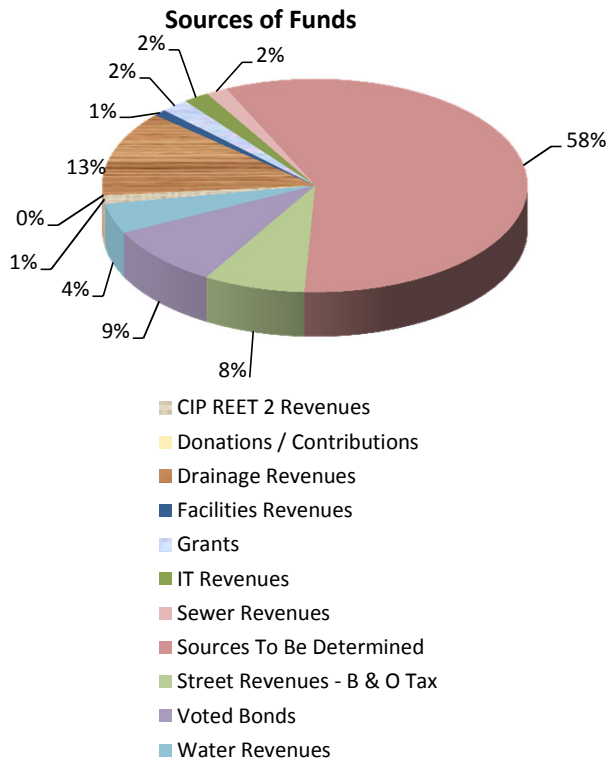


Positions by Major Fund



**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





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