

2023-2024 ADOPTED BIENNIAL BUDGET



CITY OF KENT, WASHINGTON

TABLE OF CONTENTS

INTRODUCTION	6-23	PERFORMANCE MEASURES	158-175
Mayor’s Budget Letter	8	Goals and Strategies	159
Kent at a Glance	14	Strategic Plan	160
Mayor and Council	20	Performance Measures	163
Principal Officials	21	BUDGET BY DEPARTMENT	176-319
City of Kent Organization	22	Administration and Council	178
BUDGET OVERVIEW	24-83	Economic and Community Development	188
Expenditure and Revenue History	26	Finance	200
2023-2024 Biennial Budget	27	Human Resources	214
Fund Balance	30	Information Technology	228
Staffing	35	Law	244
Property Tax	40	Municipal Court	250
Sales Tax	42	Parks, Recreation and Community Services	254
Utility Tax	44	Police	272
B&O Tax	46	Public Works	290
General Fund	47	BUDGET BY FUND	320-387
Special Revenue Funds	61	City-Wide Budget	322
Enterprise Funds	65	General Fund	326
Internal Service Funds	67	General Fund Long-Range Outlook	332
Capital Program	69	Special Revenue Funds	336
Debt Service	77	Debt Service Funds	354
ARPA—Coronavirus Recovery Funds	78	Capital Project Funds	357
BUDGET FRAMEWORK	84-103	Enterprise Funds	364
Budget Process and Timeline	86	Internal Service Funds	375
Financial Policies	91	APPENDIX	388-427
Fund Structure	98	City Taxes and Tax Rates	390
CAPITAL PROGRAM	104-139	Job and Salary Classifications	391
Capital Program Overview	106	Human Services Agency Contracts	400
Six-Year Capital Improvement Program	108	IT Maintenance Contracts	403
Four-year Historical Capital Spend	120	Vehicle Replacements	410
Capital Highlights	122	Budget Adoption Ordinance	413
DEBT MANAGEMENT	140-157	Property Tax Ordinance	417
Overview	142	Glossary	421
Debt Capacity	148	Glossary of Acronyms	426
Debt by Type	150		

This page left intentionally blank.

CITY OF KENT, WASHINGTON

2023-2024

Adopted Budget

MAYOR

Dana Ralph

PREPARED BY

Financial Planning

SPECIAL RECOGNITION

Michelle Ferguson, Financial Planning Manager

Kathleen McConnell, Senior Financial Analyst

Shane Sorenson, Senior Financial Analyst

Paula Painter, CPA, Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Kent
Washington**

For the Biennium Beginning

January 01, 2021

Christopher P. Morill

Executive Director

INTRODUCTION

The Introduction section begins with the Mayor’s budget message, which discusses City initiatives and issues considered for the 2023-2024 Adopted Biennial Budget.

Kent at a Glance contains a brief history, demographics, economic statistics and general information about the City of Kent, which provides context for the budget.

Mayor’s Budget Letter.....	8
Kent at a Glance.....	14
Mayor and Council.....	20
Principal Officials.....	21
City of Kent Organization.....	22

This page left intentionally blank.



OFFICE OF THE MAYOR
Dana Ralph, Mayor
220 4th Avenue South
Kent, WA 98032
Fax: 253-856-6725

PHONE: 253-856-5700

January 1, 2023

Council President Boyce
Members of the City Council
Kent Residents

I am proud to present the City's adopted 2023-2024 biennial budget. I'm thankful for the continued collaboration with community members, the City Council, and City Departments. As a result of that collaboration, I firmly believe this budget is a road map that reflects the values of our organization and its commitment to our community. It is why I am grateful that as City leaders, we have shared values centered around benefiting our residents, businesses, and visitors. I thank the City Council for its teamwork and commitment to improvement so we can continue to make Kent a place we are all proud to call home.

As an organization, we have faced many budget challenges, from the fiscal cliff in the 2019-2020 budget to the uncertainties surrounding the impacts of the COVID-19 crisis with the 2021-2022 budget. Through collaborative efforts, we were able to successfully navigate those challenges. However, those challenges delayed the City's ability to address the ongoing structural imbalance faced each year as historically on average, expenses increase annually by roughly 2.2% while City revenue increases are capped, by law, at roughly 1.1%. As you know, this imbalance isn't unique to Kent and is something most local governments grapple with during their budget process.

To exacerbate the ongoing structural imbalance, we are now facing record inflation. The Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) for the Seattle-Tacoma-Bellevue area as of June 2022 is 9.5%. We haven't seen numbers this high in 40 years. This will have a significant impact on the expenditure side of the budget as labor contracts are tied, at least in part, to CPI-W. In addition to salaries and benefits, we are also seeing the cost of doing business and the cost of projects rise greatly.

Early in 2022, knowing inflation was going to have a significant impact on the 2023-2024 biennial budget, Council and staff agreed to maintain a status quo budget for this biennium. You will see this budget does exactly that as well as provides several options for restoration and stabilization. It was agreed that any budget request would be accompanied by a revenue stream or expenditure reduction to support it. We collectively agreed to no new initiatives. In addition, with inflation so high, we knew we needed to explore ways to mitigate the structural imbalance.

This budget shifts the City's reliance on property tax, which is currently supporting ongoing operating expenditures, to instead support the City's capital program. With property tax limited to growth of 1% plus new construction, it has been a major contributor to the structural imbalance in the General Fund. This is especially true considering property tax tends to make up 25% of the General Fund's total revenue. As we shift property tax to support the capital program, we will begin utilizing all sales, utility,

and B&O taxes to support the General Fund. These revenue streams most often reflect what is going on within the economy and should align more closely to inflation. Although it will not solve the entire structural imbalance, it will lessen its impact. This shift also allows us to continue to honor our long-standing commitment to the business community by providing dedicated funding for investment in our transportation system.

Within the \$852.06 million total 2023-2024 biennial budget, \$235.12 million is allocated to the General Fund. We intend to use some of the City's reserves in the General Fund to balance the 2023 and 2024 budget. Our reserves are above the required minimums and this is the kind of use they were intended for (similar to how we used them to weather COVID-19 uncertainties). In addition, the remaining unallocated balance of ARPA funding is allocated in this budget which allowed us to offer a future-ready capital program.

We have continued our commitment to equity in City projects, programs, and service delivery. The Race and Equity Division was created during the current biennium. That division has been working closely with community stakeholders and staff to develop the race and equity strategic plan. We are nearing adoption and are preparing for implementation of actionable steps. This budget includes \$800,000 of ARPA funding to implement this plan. In addition, as part of the City's language access plan, \$150,000 has been allocated for the translation of vital City documents into the community's top languages.

The criminal justice system seeks to reduce crime by holding people accountable. While fines or jail can be effective and sometimes necessary deterrents, they are only one type of tool to address criminal behavior. We need to continue to support a variety of tools and ways to address root causes such as drug and alcohol addiction or mental health challenges. The Kent Municipal Court currently operates a Community Court which holds participants accountable while offering resources such as access to drug, alcohol, and mental health services. This budget makes \$100,000 available to the Community Court to help provide appropriate community resources to address a participant's underlying needs that may have led to criminal activity.

The City will continue to be on the forefront of transparency and accountability in law enforcement. New laws on police reform have changed how the Department recruits police officers, interacts with the community, and provides service. The Police Department has expanded its recruiting efforts to attract qualified and diverse recruits. This budget increases funding by \$133,940 to enhance recruitment advertising, provide tools and program supplies, cover event registration and travel costs, and other pre-employment expenses. The police reform laws also mandate Police Officers to provide medical aid as soon as possible during a contact, and officers need the medical aid supplies readily available to provide this aid. The budget includes \$10,000 for first aid supplies including tourniquets, chest seals, Narcan, and AED supplies.

State-level police reform bills have made apprehending criminal suspects significantly more challenging. In response to regionally increasing crime rates, this budget includes funding for technology called FLOCK. FLOCK is a software and hardware solution for automated license plate detection through a camera system and a web-based platform. These cameras, which are used in other cities in the region, will be placed at locations around the City, particularly on major roadways and City entry points. These cameras can be moved around the City depending on investigative need. The FLOCK cameras will allow for officers to receive a text message when a wanted or stolen vehicle has been

identified by the camera. It will provide police with a better opportunity to locate suspect vehicles and solve crime. Ever-advancing technology has resulted in more complexity in investigating crime. These more complex investigations have officers using additional technology including multiple software applications to gather the information needed to file cases. The budget includes \$132,000 to ensure officers have the technology to perform thorough investigations. In addition, the Police Department will continue with its Car Per Officer program and purchase six new vehicles each year this biennium. This program greatly improves efficiency and is a significant cost savings for the City.

While not unique to Kent, the Kent Correctional Facility is experiencing an increased need for space. This is caused by inmates who, due to a medical condition, serious behavioral health issues or propensity for violence, must be housed separately from other inmates. This raises the potential that the jail may reach capacity sooner than under historical conditions. This budget includes funding of \$100,000 per year which will allow for up to 33 inmates to be sent to the Yakima County Correctional Facility when the Kent Corrections Facility reaches capacity.

In the spring of 2020, due to anticipated revenue losses as the result of COVID-19, the City made budget reductions that included the elimination of positions and the elimination of funding for positions. During the 2022 mid-biennium budget adjustment, the funding for five officer positions was restored. This budget will restore the previously eliminated Evidence Supervisor position. It will also restore funding for the remaining two positions: a Corrections Officer and Records Specialist. In addition, this budget will convert a part-time Court Security Officer to full-time and will allow for the creation of a term-limited Corrections Commander position which will allow for a transition and succession period as the current Commander plans for retirement in 2023.

In 2019, the City implemented the red-light camera program. This program has resulted in the ability to fund the Police Department's body worn camera program. This budget includes funding to expand the red-light camera program at six new locations including:

- ◆ 108th Ave SE & SE 208th St - All directions
- ◆ 116th Ave SE & SE 240th St - All directions
- ◆ Washington Ave N & W Meeker St - All directions
- ◆ 116th Ave SE & Kent Kangley Rd - All directions
- ◆ 68th Ave S & S 228th St - All directions
- ◆ 68th Ave S & S 212th St - All directions

It is anticipated that once all of the new cameras are operational, the City will recognize approximately \$1.8 million per year in additional revenue. Revenues for 2023 are expected to be significantly lower as the cameras will not be operational until the second half of the year. The costs associated with the maintenance of the program are included in this budget along with the addition of a Judicial Specialist position at the Court which will be necessary to process the violations filed as a result of the new cameras. The Judicial Specialist position is funded beginning in the second half of 2023. It is anticipated that the mid-biennium budget adjustment will address other needs to support the program.

Continuing the topic of safety, the budget includes funding to replace 24 existing AED units in City Hall, the Centennial Center, Police Department, Commons, Senior Center, Annex and Russell Road Shops, and add an additional six units to the downtown shops building. Funding for the AEDs will

include a service contract ensuring these units continue to function properly and have updated replacement pads and batteries.

The City's Permit Center continues to realize demands for service beyond their ability due to current staffing levels. Offset by the revenues generated by the Permit Center, this budget includes extending a current term-limited Office Technician position through 2024, adding a new Plans Examiner position, converting two term-limited Plans Examiner positions to permanent positions, and adding a Data Analyst position. The Data Analyst position will focus on providing performance measurement and business intelligence, keeping current on data sets, and growth tracking and analysis of economic measures in real time. This position will help us further realize our goal of being a data driven decision making organization. In addition, this budget includes funding for the Economic and Community Development Department to create a talent development initiative generating short-term or limited-hour positions for students in urban planning, urban design and architecture, or related academic programs. Establishing relationships with individual students and academic programs will foster good will and yield promising applicants for future positions. This type of outreach has never been more important than it is in this highly competitive job market.

Significant investment has been made in cleaning up Mill Creek Canyon. Mill Creek Canyon is one of Kent's most important natural areas for habitat, flood protection, water quality and recreation. In addition, the New Van Doren's Landing project, slated to be completed later this fall, when combined with the adjacent Green River Natural Resource Area, has the potential to become a premier urban natural/recreation area in the Puget Sound. This budget adds two Maintenance Worker 2 positions – one for Mill Creek Canyon and one for Van Doren's Landing. As work will be performed to maintain drainage areas, one of the positions will be funded through the drainage fund. The positions will be used to maintain the City's investment in these areas and maintain active uses of these areas to prevent unwanted and detrimental uses. It also adds a Volunteer Coordinator which will bring back Green Kent Stewards to the City's high priority natural areas, along with the Adopt-a-Park program and Plant the Planet Tree Education program to teach kids the importance of trees and get them outside into nature. It will allow us to create a small working group within Park Operations to manage natural areas, and allows the City to leverage \$150,000 worth of volunteer labor each year with the ability to partner with organizations such as Kent and Federal Way Public Schools, Green River College, Green River Coalition, Environmental Science Center and other environmentally focused nonprofits.

Park Operations manages and stewards the urban forest on park properties which includes monitoring the overall health and status of trees. Tree health is assessed utilizing best practices established by the International Society of Arboriculture and is accomplished by certified arborists both on staff and via contract services. As part of the information gathered while developing the Park Urban Forestry Plan development, a tree inventory was initiated, and 441 hazard trees were identified in the current tree inventory. These trees are prioritized for removal based on current tree assessments. The budget includes \$250,000 to begin the work of removing the hazardous trees. Without this funding it will take us years to address the backlog of hazardous trees.

The current labor market is proving challenging for municipalities. The Parks Department has encountered challenges recruiting applicants to fill temporary positions in recreation, athletics,

camp, senior programs, adaptive recreation, and other important areas. This budget adds additional funding to increase temporary position wages to be more competitive in recruiting for these positions.

The Riverbend Golf Complex suffered revenue loss early during the pandemic. As part of the American Rescue Plan Act (ARPA), the Treasury has provided the City with a tool to calculate the revenue loss of an entity. When the calculation is applied to the Golf Course, it shows its revenue fell short by nearly \$700,000. This budget includes a restoration of those lost funds to the Golf Course. The funds will be used to address additional capital needs at Riverbend allowing it to continue to maintain reserves needed for changes in the economy.

The City's Transportation Engineering staff provides support for the Kent Bicycle Advisory Board. The Advisory Board is charged with promoting bicycling in Kent, improving bicycle safety, and developing demonstration projects to encourage bicycle commuting in the City. The Kent Bicycle Advisory Board does not have a funding source. Although the City cannot directly give the Board funding, it can identify Transportation funds for use to support the efforts of the Board. The budget includes \$7,000 to fund equipment to support events including a folding canopy, tables, chairs, and safety vests, equipment and materials for the Bike Rodeo held for elementary students including cones, signs for the course, chalk to mark out the course, and caution tape, swag for giveaways at events, and funding for marketing, advertising, and printing costs to promote events and Kent bicycle trails.

This budget will convert a current term-limited Right-of-Way Engineer Technician position to a permanent position. The current incumbent is responsible for essential work connected to the acquisition of property rights for capital projects. This responsibility includes the review and analysis of real estate documents and title reports to confirm existing property rights prior to acquisition to avoid interference with other superior rights, and to ensure the City acquires property that allows projects to be constructed. The current TLT position aids Public Works Operations and Parks to determine City maintenance responsibilities, Economic Development for title review of properties under new development, title companies that require information for the sale or acquisition of property located in the City, and residents who have questions about municipal property issues. This change does not require additional funding. It simply recognizes this work is ongoing.

This budget also includes the extension of five limited term positions within Public Works: Environmental Engineering Technician, GIS Analyst, Construction Inspector, Civil Engineering Designer and Stormwater Inspector Engineering Technician. There are no increases to operating budgets as the costs of these positions are paid for out of projects.

Over the last biennium, the City has seen revenues such as sales tax and real estate excise tax (REET) come in significantly higher than anticipated. As such, the City has experienced growth in both the fund balance of the General Fund and Capital Resource Fund. This provides the City with capacity to make one-time investments in Capital projects for the 2023-2024 biennium including:

- **Kent East Hill Operations Center (KEHOC).** The City has grown out of its downtown shops location. For over 20 years, the City has been planning for an operations center on the East Hill. Park Operations staff have worked on the site for about 20 years, and now work in

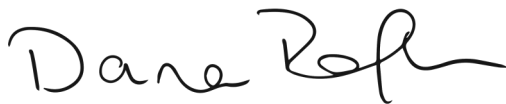
modular trailers that are in disrepair and in need of replacement. Public Works uses this site for material storage and has staff that stage work without any building space. The Police Department needs a permanent storage solution for their impound yard and evidence storage. The current Police Department impound yard is not owned by the City, and the existing evidence storage at City Hall and other locations is maxed out. KEHOC provides a potential solution to address these issues.

This \$24.5 million project is the first step to solving a decades-old need for additional shop space. The new site will be a permanent investment that enhances the operations of up to three key public facing departments. This project will include a warehouse building for use by the Public Works, Parks and Police Departments. In addition to warehouse space, there will be an area dedicated to offices, locker rooms, a breakroom/lunchroom, restrooms, and the possibility of a Police Department substation.

- **Facilities Reinvestment Funding.** In 2021, a facilities condition assessment was conducted which identified deficiencies in City facilities and highlighted the need for lifecycle work and facility modernization. This budget includes \$10 million to begin addressing the facilities needs for the aging City Hall Campus.
- **Senior Center Solar Panels.** In May 2022, Facilities successfully applied for and received a grant totaling \$170,000 to install solar panels on the roof of Senior Center. The grant requires a 50% grant match. This budget includes \$120,00 for the grant match and other project-related expenditures.
- **Technology.** During this biennium, the City will continue to invest in the City's technology by funding hardware and software lifecycles with \$1.6 million each year in addition to \$2.8 million in additional capital projects.

The 2023-2024 adopted budget is a representation of the collaborative efforts of City leadership, City Council, City staff and the Kent community. I want to thank the Council and community for their willingness to work together. While the past few years has provided us with many unprecedented challenges, now is our time to rise to the occasion to show the region what makes us a strong, vibrant, and thriving city as we continue to make investments in our residents and business community. We have made significant progress over the past several years, but that work must continue if we want to stake our claim as a regional destination. I am confident that City leaders and residents have shared values that will set the roadmap for Kent's future.

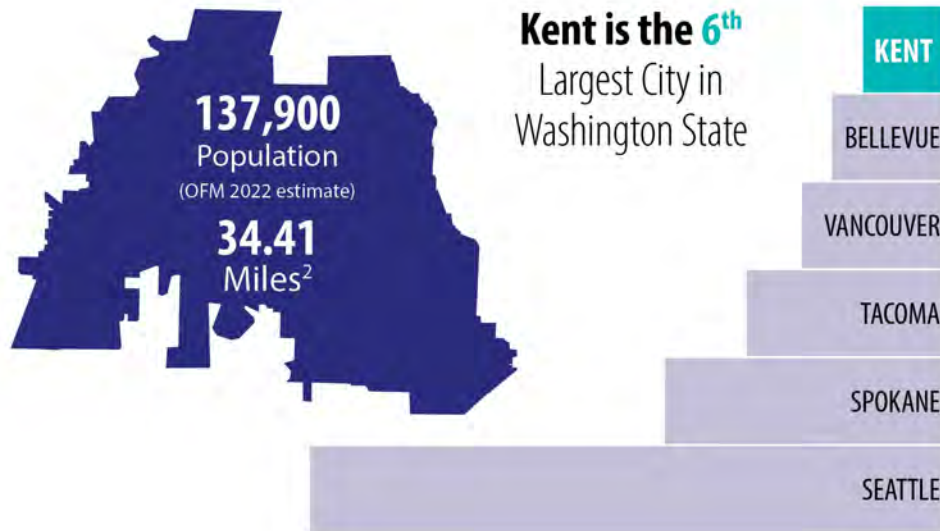
Respectfully Yours,



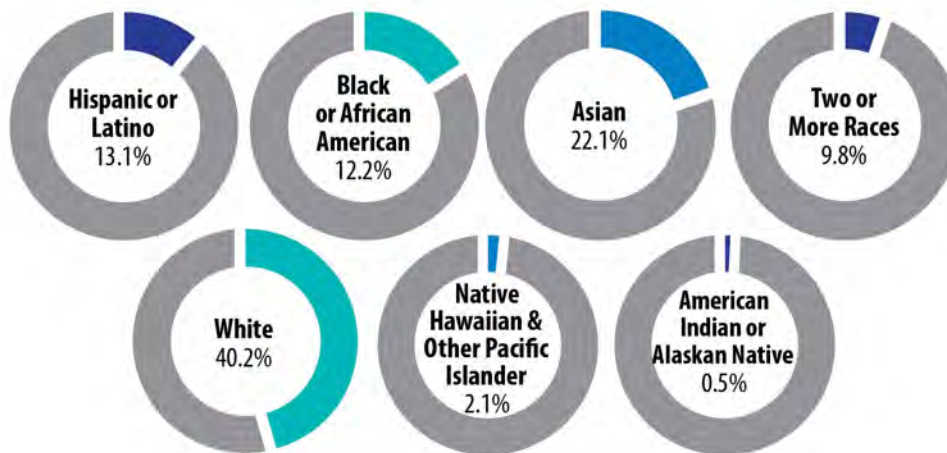
Dana Ralph, Mayor

KENT AT A GLANCE

Geographic Footprint



Population Diversity



Source: US Census Bureau 2019

KENT AT A GLANCE

Population Diversity (cont.)



\$79,781

Median Household Income



\$414,200

Median Home Value



96.4%

Households with a Computer



94.1%

Household with
Broadband Internet



87.2%

High School Graduate or Higher
Age 25+



6.4%

Disabled Population
Under 65



8.3%

Poverty Rate

Source: US Census Bureau 2019 & King County 2020

KENT AT A GLANCE

Utilities



Water

7.46 Million	287	14,929
Gallons of Water Per Day	Miles of Water Mains	Water Customers



Sewer

219.96	341	16,749
Miles of Sanitary Sewer System	Miles of Storm Sewer System	Sanitary Sewer Customers



Solid Waste

26,389	2,205	415	1,292
Residential Customers Served	Commercial Customers	Multi-Family Customers	Commercial Recycling Customers



Transportation

723.4	6,672	117	115
Lane Miles of Streets	Street Lights	Miles of Residential Sidewalk	Miles of Commercial/ Arterial Sidewalks

KENT AT A GLANCE

Parks, Recreation & Community Services



1095.55
Acres of Open
Space & Parks



60.6
Miles of Trails



14
Tennis Courts



64
Parks



19
Ball Fields

Community Facilities



**Kent Commons
Community Center**



**Kent Senior
Activity Center**



**accesso
ShoWare Center**

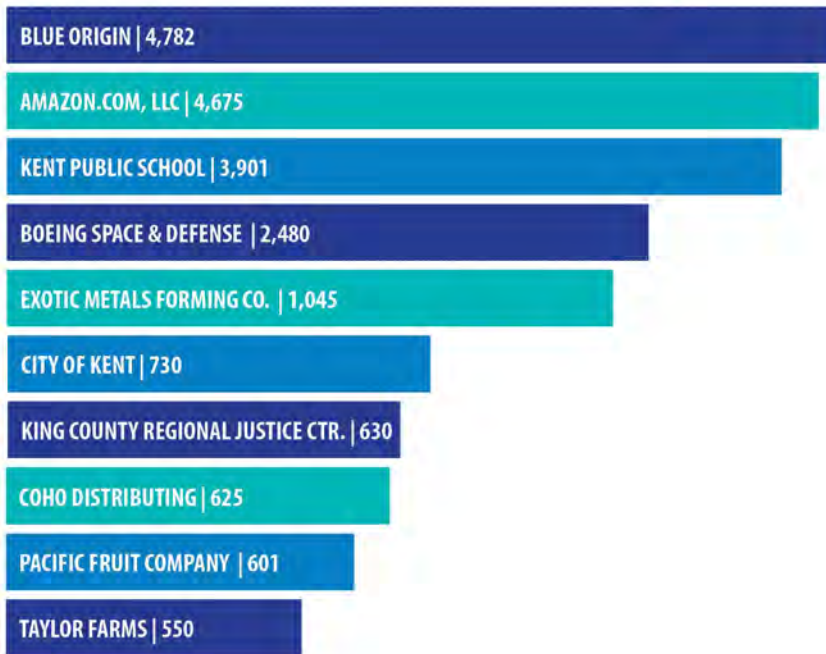


**Riverbend
Golf Complex**

KENT AT A GLANCE

Top 10 Taxpayers & Employers

Top Employers



Source: City of Kent ECD Department

Major Industries

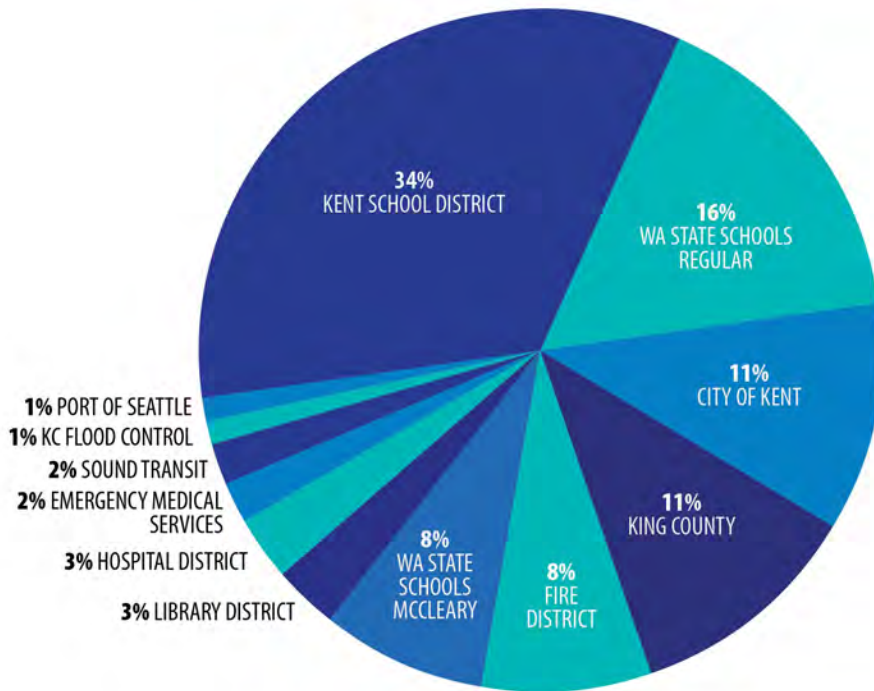


Source: PSRC (Puget Sound Regional Council)

KENT AT A GLANCE

Where do your taxes go?

Property Taxes



Sales Tax



MAYOR/COUNCIL



Mayor Dana Ralph



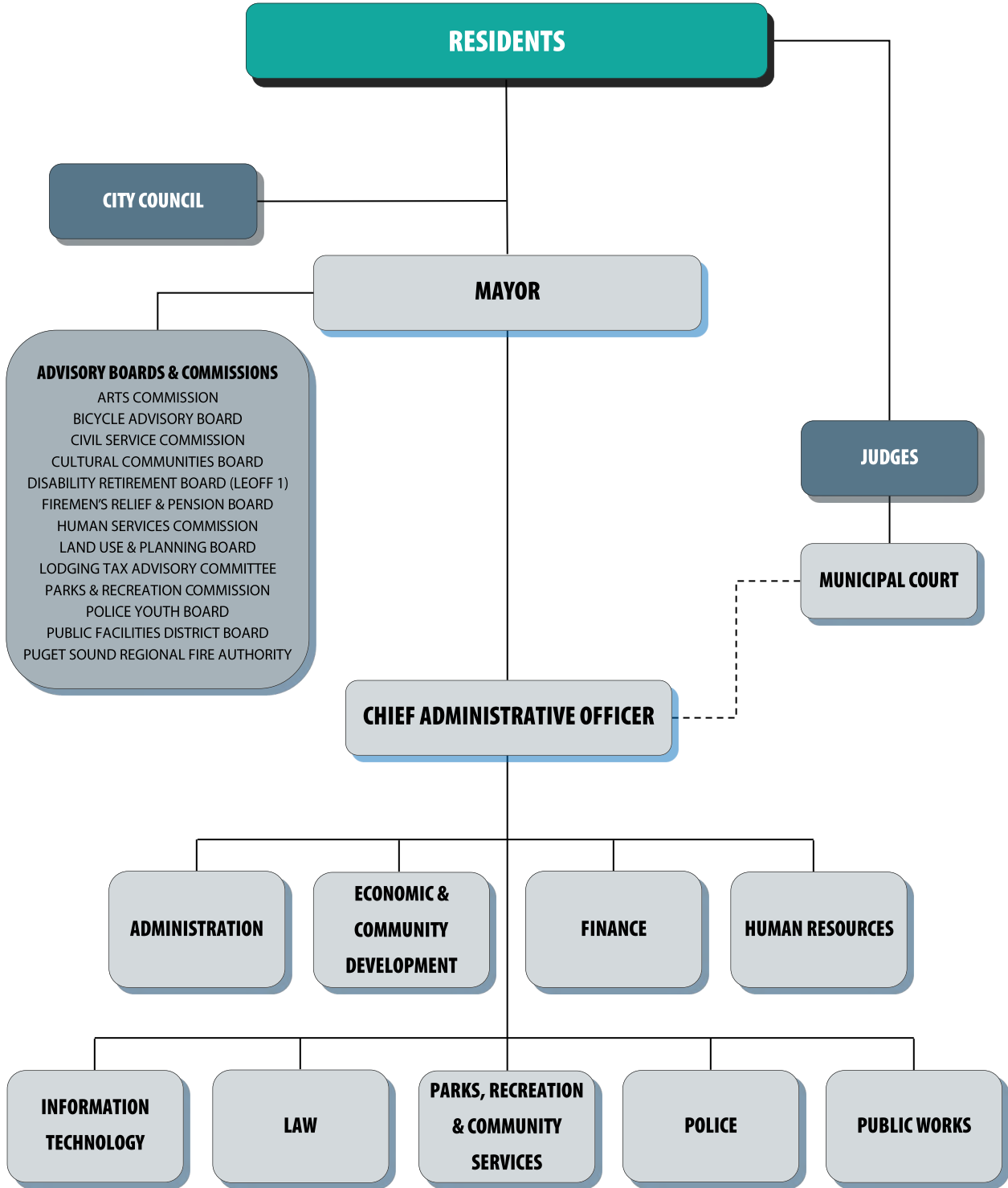
Council Members: Satwinder Kaur, Zandria Michaud, Council President Bill Boyce, Brenda Fincher, Toni Troutner, Marli Larimer and Les Thomas

PRINCIPAL OFFICIALS

Kent operates under a Mayor-Council form of government. The City Council consists of seven residents 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.

	Term Expiration
MAYOR	
Dana Ralph	12-31-2025
COUNCIL MEMBERS	
Bill Boyce, President	12-31-2023
Brenda Fincher	12-31-2025
Satwinder Kaur	12-31-2025
Marli Larimer	12-31-2023
Zandria Michaud	12-31-2023
Les Thomas	12-31-2023
Toni Troutner	12-31-2025
GENERAL GOVERNMENT	
Pat Fitzpatrick, Chief Administrative Officer	
Paula Painter, Finance Director	
Tammy White, City Attorney	
Mike Carrington, Information Technology Director	
Natalie Winecka, Interim Human Resources Director	
ECONOMIC AND COMMUNITY DEVELOPMENT	
Kurt Hanson, Economic and Community Development Director	
PARKS, RECREATION AND COMMUNITY SERVICES	
Julie Parascondola, Parks, Recreation and Community Services Director	
PUBLIC SAFETY	
Rafael Padilla, Police Chief	
PUBLIC WORKS	
Chad Bieren, Public Works Director	

CITY OF KENT ORGANIZATION CHART



This page left intentionally blank.

BUDGET OVERVIEW

The Budget Overview section summarizes the Adopted 2023-24 Biennial Budget and provides comparisons to previous years’ revenues, expenditures, fund balances and staffing. It outlines summarized budget data for the General Fund, including a discussion of budgetary assumptions, revenue projects and major expenditure changes. An overview of the remaining funds is presented by fund classification. Lastly, this section contains high level capital investments and debt management discussions.

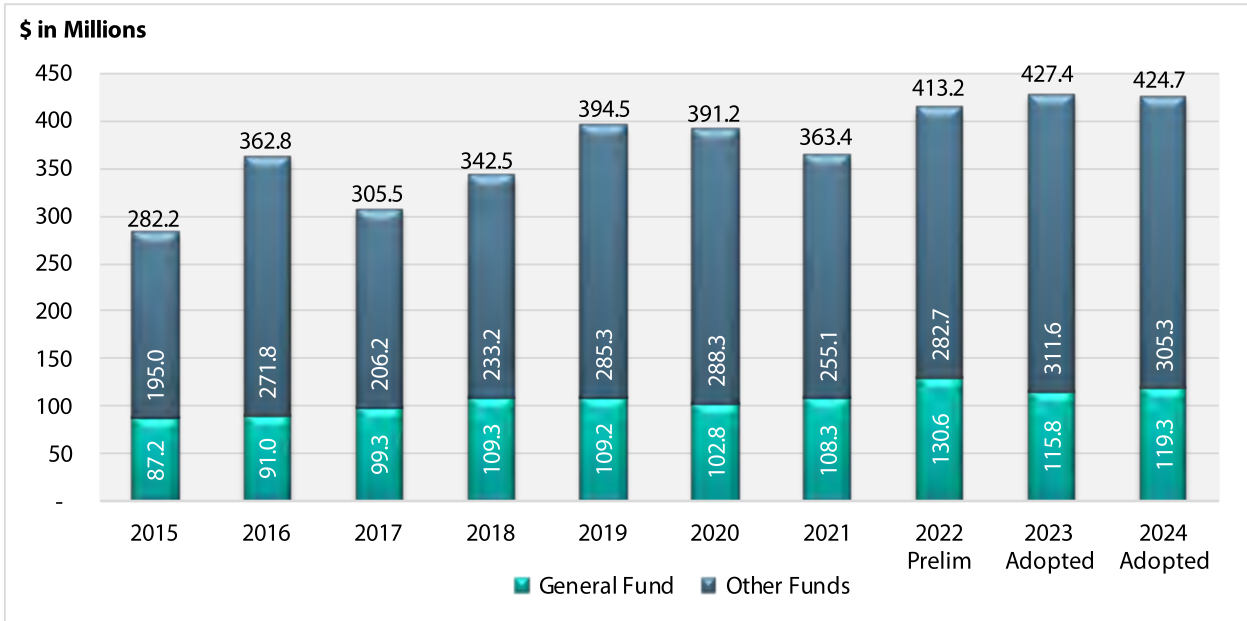
Expenditure and Revenue History.....	26
2023-2024 Biennial Budget	27
Fund Balance.....	30
Staffing.....	35
Property Tax.....	40
Sales Tax.....	42
Utility Tax.....	44
B&O Tax.....	46
General Fund.....	47
Special Revenue Funds.....	61
Enterprise Funds.....	65
Internal Service Funds.....	67
Capital Program.....	69
Debt Service.....	77
ARPA—Coronavirus Recovery Funds... ..	78

This page left intentionally blank.

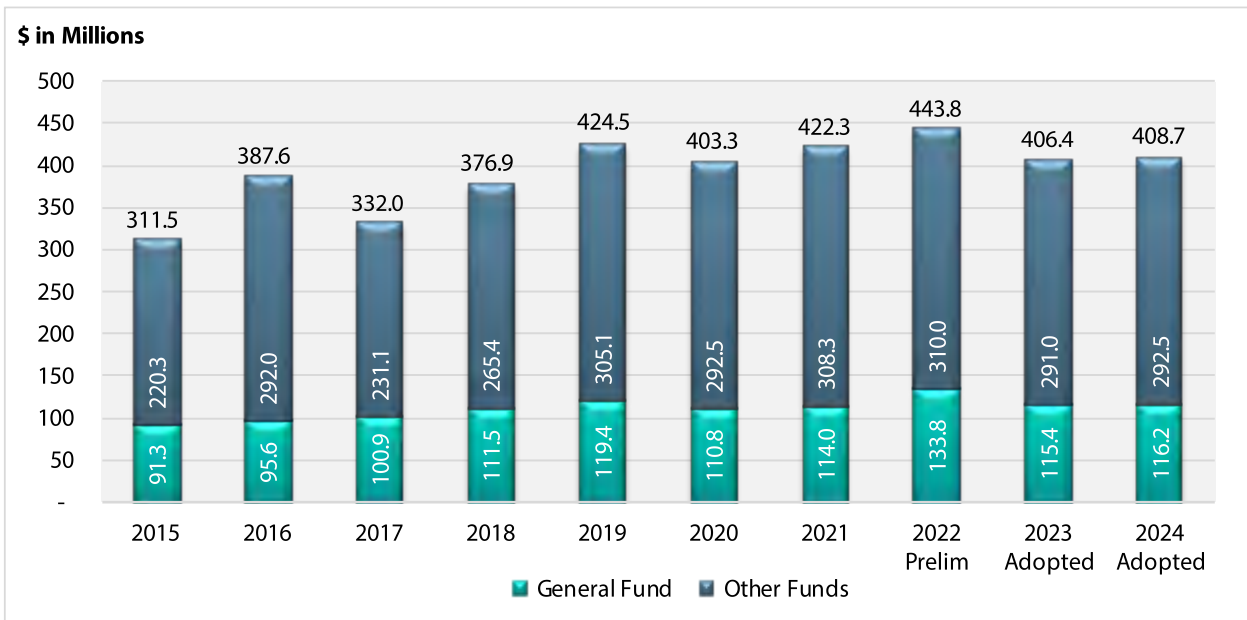
EXPENDITURE AND REVENUE HISTORY

The **City-Wide Expenditures** and **City-Wide Revenues** graphs below demonstrate the City’s expenditure and revenue history for the past ten years for the General Fund and total Other Funds. These graphs reflect the slow growth of the City following the Great Recession. Total amounts can and will vary from year-to-year, usually due to the level of major construction activity, the issuance of bonds or bond refunding, acceptance of grant awards and the initiation of major new service responsibilities.

CITY-WIDE EXPENDITURES



CITY-WIDE REVENUES



CITY-WIDE BUDGET

The **2023-2024 Biennial Budget by Fund, 2023-2024 Biennial Revenue and Expenditure Summary** and **Financial Organization Chart** present the City-wide adopted budget.

2023-2024 BIENNIAL BUDGET BY FUND

	Projected Beginning Fund Balance	Adopted Revenues	Adopted Expenditures	Projected Ending Fund Balance	Change in Fund Balance
General Fund	\$ 50,920,209	\$ 231,638,020	\$ 235,119,670	\$ 47,438,559	\$ (3,481,650)
Special Revenue Funds					
Street Operating	18,146,053	42,190,790	42,255,560	18,081,283	(64,770)
LEOFF1 Retiree Benefits	1,015,707	2,600,360	3,193,960	422,107	(593,600)
Lodging Tax	450,235	566,090	543,400	472,925	22,690
Youth / Teen	482,625	2,126,250	2,126,250	482,625	-
Capital Resources	30,876,919	54,275,620	68,817,430	16,335,109	(14,541,810)
Criminal Justice	11,447,849	22,376,630	25,462,970	8,361,509	(3,086,340)
Human Services	2,544,857	15,634,770	15,634,770	2,544,857	-
ShoWare Operating	4,009,903	2,300,000	4,729,970	1,579,933	(2,429,970)
City Arts Program	596,733	220,630	220,630	596,733	-
Impact Fees	-	8,405,450	8,405,450	-	-
Debt Service Funds					
Non-Voted	1,430,000	14,959,440	16,072,340	317,100	(1,112,900)
Special Assessments	313,116	421,190	405,870	328,436	15,320
Capital Projects Funds					
Street Capital Projects	81,460	16,288,670	16,272,200	97,930	16,470
Parks Capital Projects	137,560	10,521,370	10,402,540	256,390	118,830
Other Capital Projects	9,600	2,318,500	2,300,910	27,190	17,590
Technology Capital Project	137,500	7,771,820	7,826,520	82,800	(54,700)
Facilities Capital Projects	31,610	32,269,430	32,218,450	82,590	50,980
Enterprise Funds					
Water Utility	18,111,475	80,218,560	83,013,370	15,316,665	(2,794,810)
Sewer Utility	5,576,474	80,746,520	82,223,960	4,099,034	(1,477,440)
Drainage Utility	16,825,386	70,776,320	76,216,060	11,385,646	(5,439,740)
Solid Waste Utility	541,955	1,471,450	1,711,770	301,635	(240,320)
Riverbend Golf Complex	731,090	7,796,116	7,031,820	1,495,386	764,296
Internal Service Funds					
Fleet Services	7,276,391	15,324,470	15,439,980	7,160,881	(115,510)
Central Services	2,467,275	27,231,680	27,249,070	2,449,885	(17,390)
Facilities	3,420,229	15,487,270	16,905,700	2,001,799	(1,418,430)
Insurance	21,591,955	48,399,830	49,472,270	20,519,515	(1,072,440)
Fiduciary Funds					
Firefighters Pension	2,019,467	765,630	790,590	1,994,507	(24,960)
City-Wide Total	\$201,193,635	\$ 815,102,876	\$ 852,063,480	\$164,233,031	\$ (36,960,604)

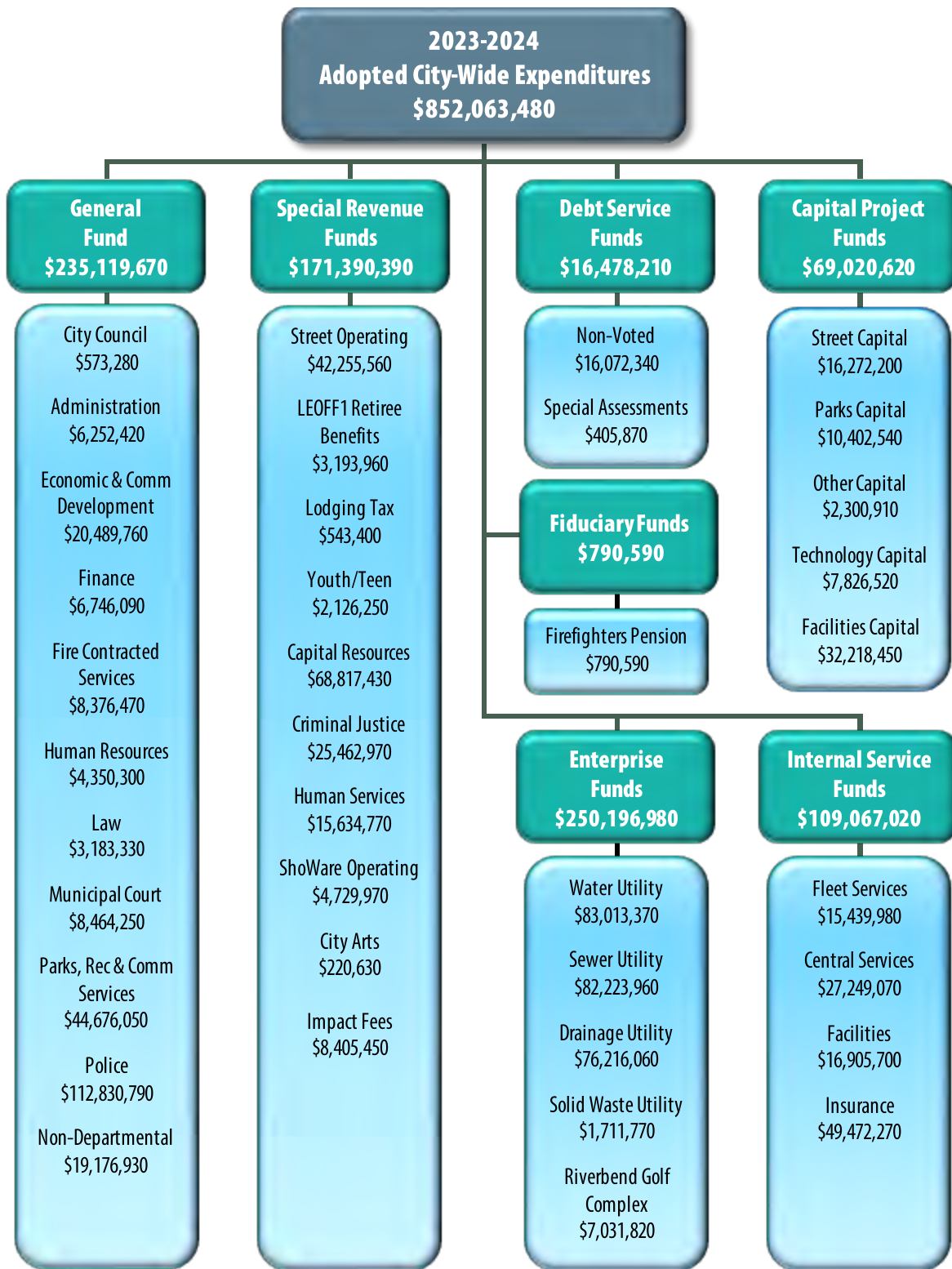
CITY-WIDE BUDGET

2023-2024 BIENNIAL REVENUE AND EXPENDITURE SUMMARY

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Total All Funds
Est Fund Balance 1/1/2023	\$ 50,920,209	\$ 69,570,882	\$ 1,743,116	\$ 397,730	\$ 41,786,380	\$ 34,755,851	\$ 2,019,467	\$ 201,193,635
Revenues								
Taxes	181,933,190	81,308,270						263,241,460
Licenses and Permits	14,966,650	1,127,480			127,560			16,221,690
Intergovernmental Revenue	6,508,470	13,934,380	2,347,580	740,000		297,320		23,827,750
Charges for Services	13,682,560	9,836,050			183,704,740	36,345,510		243,568,860
Fines and Forfeitures	1,476,160	10,761,650						12,237,810
Miscellaneous Revenue	4,202,700	3,008,460	421,190	848,520	11,686,586	61,970,710	765,630	82,903,796
Transfers In	8,868,290	30,720,300	12,611,860	67,581,270	45,490,080	7,829,710		173,101,510
Total Revenues	231,638,020	150,696,590	15,380,630	69,169,790	241,008,966	106,443,250	765,630	815,102,876
Expenditures								
Salaries & Benefits	146,403,320	33,192,500			25,483,290	21,758,100	764,960	227,602,170
Supplies	6,440,100	2,949,690			3,916,470	4,408,650		17,714,910
Services & Allocations	63,824,160	39,742,240	12,160		157,011,230	70,962,950	25,630	331,578,370
Capital		2,678,660		68,280,620	634,000	6,766,900		78,360,180
Debt Service		122,660	16,072,340		7,510,450			23,705,450
Transfers Out	18,452,090	92,704,640	393,710	740,000	55,641,540	5,170,420		173,102,400
Total Expenditures	235,119,670	171,390,390	16,478,210	69,020,620	250,196,980	109,067,020	790,590	852,063,480
Expenditures by Department								
City Council	573,280							573,280
Administration	6,252,420	50,000				2,188,340		8,490,760
Economic & Community Dev	20,489,760							20,489,760
Finance	6,746,090					759,280		7,505,370
Fire Contracted Services	8,376,470							8,376,470
Human Resources	4,350,300	3,193,960				49,472,270		57,016,530
Information Technology				7,826,520		24,301,450		32,127,970
Law	3,183,330	2,218,260						5,401,590
Municipal Court	8,464,250							8,464,250
Parks, Rec & Comm Services	44,676,050	18,582,710		42,605,610	7,031,820	17,225,700		130,121,890
Police	112,830,790	23,188,390				(320,000)		135,699,180
Public Works		38,760,780		16,272,200	235,654,710	15,439,980		306,127,670
Non Departmental	19,176,930	85,396,290	16,478,210	2,316,290	7,510,450		790,590	131,668,760
Total Expenditures	235,119,670	171,390,390	16,478,210	69,020,620	250,196,980	109,067,020	790,590	852,063,480
Change in Fund Balance	(3,481,650)	(20,693,800)	(1,097,580)	149,170	(9,188,014)	(2,623,770)	(24,960)	(36,960,604)
Est Fund Balance 12/31/2024	\$ 47,438,559	\$ 48,877,082	\$ 645,536	\$ 546,900	\$ 32,598,366	\$ 32,132,081	\$ 1,994,507	\$ 164,233,031

FINANCIAL ORGANIZATION CHART

FINANCIAL ORGANIZATION CHART



FUND BALANCE

For governmental funds, fund balance refers to the difference between current financial assets and liabilities. Since all related assets and liabilities are not reported for governmental funds, fund balance is considered more of a liquidity measure than a net worth measure. Credit rating agencies monitor fund balance levels and strongly consider unrestricted fund balance when determining a local government's creditworthiness. Fund balance is also important to guard against unanticipated events that would adversely affect the financial condition of the City and jeopardize the continuation of necessary public services. There are five classifications of fund balance:

- ◆ **Non-spendable**—resources that cannot be spent because of type (e.g. inventory, prepaid amounts) or because they must be maintained intact.
- ◆ **Restricted**—resources with limitations imposed by creditors, grantors, laws, regulations or enabling legislation.
- ◆ **Committed**—resources that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority—the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same action it employed to previously commit the amounts.
- ◆ **Assigned**—resources that are intended to be used for specific purposes, but is neither restricted or committed.
- ◆ **Unassigned**—resources that are not non-spendable, restricted, committed or assigned to specific purposes.

For proprietary funds (e.g. water, sewer and drainage utilities), the difference between current assets and current liabilities is called working capital. As with fund balance in a governmental fund, this measure indicates relative liquidity, is considered by credit rating agencies in evaluating creditworthiness and is important in mitigating unanticipated events and ensuring stable services and fees.

The following tables summarize fund balances for City operating funds. An overall total is not provided as each fund, with very few exceptions, is legally restricted.

- ◆ **Fund Balances – 5 Year History** demonstrates the year-ending fund balances beginning in 2017 and ending with the estimated 2022 balance.
- ◆ **Fund Balances – 2023-24 Biennial Adjustment** begins with the estimated fund balance at the end of 2022. Adding 2023 revenues and subtracting 2023 expenditures results in an estimated 2023 ending fund balance and these steps are repeated for 2024.
- ◆ **Fund Balances—Change in Ending Fund Balance** compares 2022 estimated ending fund balance with 2023 budgeted ending fund balance.

FUND BALANCE

FUND BALANCES—5 YEAR HISTORY

	2017	2018	2019	2020	2021	2022 Est
General Fund						
General Fund	\$ 21,595,174	\$ 23,750,174	\$ 33,991,041	\$ 41,969,901	\$ 47,660,526	\$ 50,920,209
Special Revenue Funds						
Street Operating	5,873,486	5,416,967	7,249,873	7,403,912	11,034,023	18,146,053
LEOFF 1 Retiree Benefits	1,296,372	1,872,112	1,921,274	1,582,264	1,271,468	1,015,707
Lodging Tax	457,557	336,765	185,825	73,678	129,210	450,235
Youth / Teen	104,887	91,846	75,355	281,622	394,811	482,625
Capital Resources	15,646,334	15,599,192	18,658,224	14,023,505	24,284,992	30,876,919
Criminal Justice	7,197,004	6,496,786	7,116,692	8,279,544	10,513,875	11,447,849
Human Services				47,068	1,139,615	2,544,857
City Arts Program	526,158	587,401	568,356	567,507	590,738	596,733
ShoWare Operating	2,518,894	2,563,460	2,930,008	2,990,845	3,978,742	4,009,903
Impact Fees	-	-	-	-	-	-
Debt Service Funds						
Non-Voted Debt Service	986,220	1,451,046	1,915,872	2,380,697	2,125,175	1,430,000
Special Assessments	582,661	479,916	699,855	97,612	274,884	313,116
Enterprise Funds						
Water Utility	13,088,191	20,822,197	11,375,662	14,447,093	16,608,363	18,111,475
Sewer Drainage Utility	16,675,150	24,391,977	17,016,622	21,217,460	24,081,848	22,401,860
Solid Waste Utility	479,431	466,749	531,908	437,037	271,510	541,955
Golf Complex	(3,816,932)	(1,110,421)	(1,070,179)	1,978,066	376,487	731,090
Internal Service Funds						
Fleet Services	5,869,149	5,869,149	4,351,502	3,281,421	4,046,745	7,276,391
Central Stores	(3,113)	15,044	55,834	87,729	123,379	144,866
Information Technology	3,593,294	3,348,099	3,728,511	2,199,264	2,076,505	1,700,687
Multimedia				140,885	338,463	621,723
Facilities	2,316,961	2,316,961	3,280,379	4,451,445	4,954,680	3,420,229
Unemployment	1,424,508	1,401,222	1,358,838	1,373,716	1,338,182	1,347,482
Workers Compensation	2,374,326	3,478,730	2,839,993	2,284,900	1,431,055	2,380,429
Emp Health & Wellness	2,960,567	3,886,427	5,729,769	7,561,695	8,608,600	9,621,934
Liability Insurance	1,661,132	878,314	1,923,261	(891,300)	2,481,558	7,245,529
Property Insurance	652,035	607,537	722,999	714,743	642,612	996,581
Fiduciary Funds						
Firefighters Pension				\$ 1,191,630	\$ 2,127,431	\$ 2,019,467

FUND BALANCE

FUND BALANCES—2023-2024 BIENNIAL BUDGET

	2022 Est Ending Fund Balance	2023 Rev - Exp	2023 Est Ending Fund Balance	2024 Rev - Exp	2024 Est Ending Fund Balance
General Fund					
General Fund	\$ 50,920,209	\$ (394,870)	\$ 50,525,339	\$ (3,086,780)	\$ 47,438,559
Special Revenue Funds					
Street Operating	18,146,053	(207,340)	17,938,713	142,570	18,081,283
LEOFF 1 Retiree Benefits	1,015,707	(291,270)	724,437	(302,330)	422,107
Lodging Tax	450,235	11,380	461,615	11,310	472,925
Youth / Teen	482,625	-	482,625	-	482,625
Capital Resources	30,876,919	(6,263,730)	24,613,189	(8,278,080)	16,335,109
Criminal Justice	11,447,849	(2,893,360)	8,554,489	(192,980)	8,361,509
Human Services	2,544,857	-	2,544,857	-	2,544,857
City Arts Program	596,733	-	596,733	-	596,733
ShoWare Operating	4,009,903	(2,279,620)	1,730,283	(150,350)	1,579,933
Impact Fees	-	-	-	-	-
Debt Service Funds					
Non-Voted Debt Service	1,430,000	(700,840)	729,160	(412,060)	317,100
Special Assessments	313,116	8,100	321,216	7,220	328,436
Enterprise Funds					
Water Utility	18,111,475	(853,140)	17,258,335	(1,941,670)	15,316,665
Sewer Utility	5,576,474	(1,518,180)	4,058,294	40,740	4,099,034
Drainage Utility	16,825,386	(4,382,750)	12,442,636	(1,056,990)	11,385,646
Solid Waste Utility	541,955	(110,300)	431,655	(130,020)	301,635
Golf Complex	731,090	393,560	1,124,650	370,736	1,495,386
Internal Service Funds					
Fleet Services	7,276,391	21,890	7,298,281	(137,400)	7,160,881
Central Stores	144,866	(4,650)	140,216	(4,850)	135,366
Multimedia	621,723	-	621,723	-	621,723
Information Technology	1,700,687	-	1,700,687	-	1,700,687
Facilities	3,420,229	(747,160)	2,673,069	(671,270)	2,001,799
Unemployment	1,347,482	(36,890)	1,310,592	(38,880)	1,271,712
Workers Compensation	2,380,429	(619,610)	1,760,819	(564,700)	1,196,119
Employee Health & Wellness	9,621,934	393,050	10,014,984	195,440	10,210,424
Liability Insurance	7,245,529	(602,960)	6,642,569	143,130	6,785,699
Property Insurance	996,581	26,230	1,022,811	32,750	1,055,561
Fiduciary Funds					
Firefighters Pension	\$ 2,019,467	\$ (16,850)	\$ 2,002,617	\$ (8,110)	\$ 1,994,507

FUND BALANCE

FUND BALANCES—CHANGES IN ENDING FUND BALANCE

	2022 Prelim Ending Fund Balance	2023 Projected Ending Fund Balance	Change in Fund Balance	% Change
General Fund				
General Fund	50,920,209	50,525,339	(394,870)	(0.8)
Special Revenue Funds				
Street Operating	18,146,053	17,938,713	(207,340)	(1.1)
LEOFF1 Retiree Benefits	1,015,707	724,437	(291,270)	(28.7)
Lodging Tax	450,235	461,615	11,380	2.5
Youth / Teen	482,625	482,625	-	0.0
Capital Resources	30,876,919	24,613,189	(6,263,730)	(20.3)
Criminal Justice	11,447,849	8,554,489	(2,893,360)	(25.3)
Human Services	2,544,857	2,544,857	-	0.0
ShoWare Operating	4,009,903	1,730,283	(2,279,620)	(56.8)
City Arts Program	596,733	596,733	-	0.0
Impact Fees	-	-	-	0.0
Debt Service Funds				
Non-Voted	1,430,000	729,160	(700,840)	(49.0)
Special Assessments	313,116	321,216	8,100	2.6
Enterprise Funds				
Water Utility	18,111,475	17,258,335	(853,140)	(4.7)
Sewer Utility	5,576,474	4,058,294	(1,518,180)	(27.2)
Drainage Utility	16,825,386	12,442,636	(4,382,750)	(26.0)
Solid Waste Utility	541,955	431,655	(110,300)	(20.4)
Riverbend Golf Complex	731,090	1,124,650	393,560	53.8
Internal Service Funds				
Fleet Services	7,276,391	7,298,281	21,890	0.3
Central Services	2,467,275	2,462,625	(4,650)	(0.2)
Facilities	3,420,229	2,673,069	(747,160)	(21.8)
Insurance	21,591,955	20,751,775	(840,180)	(3.9)
Fiduciary Funds				
Firefighters Pension	2,019,467	2,002,617	(16,850)	(0.8)

FUND BALANCE

EXPLANATION OF CHANGES GREATER THAN 10 PERCENT IN ENDING FUND BALANCE

LEOFF1 Retiree Benefits Fund: The 2023 ending fund balance is \$291,270 less than the preliminary 2022 ending fund balance. Accumulated fund balance will be used to cover budgeted costs.

Capital Resources Fund: The 2023 ending fund balance is \$6,263,730 less than the preliminary 2022 ending fund balance. Accumulated fund balance will be used to fund additional capital projects.

Criminal Justice Fund: The 2023 ending fund balance is \$2,893,360 less than the preliminary 2022 ending fund balance. Accumulated fund balance will be used to fund a portion the KEHOC capital project.

ShoWare Operating Fund: The 2023 ending fund balance is \$2,279,620 less than the preliminary 2022 ending fund balance. Accumulated fund balance will be used to fund lifecycle replacements.

Non-voted Debt Service Fund: The 2023 ending fund balance is \$700,840 less than the preliminary 2022 ending fund balance. Accumulated fund balance will be used to cover budgeted costs.

Sewer Utility Fund: The 2023 ending fund balance is \$1,518,180 less than the preliminary 2022 ending fund balance. Accumulated fund balance will be used to fund capital projects.

Drainage Utility Fund: The 2023 ending fund balance is \$4,382,750 less than the preliminary 2022 ending fund balance. Accumulated fund balance will be used to used to fund capital projects.

Solid Waste Utility Fund: The 2023 ending fund balance is \$110,300 less than the preliminary 2022 ending fund balance. Accumulated funds will be used to cover budgeted costs. This fund currently has a structural imbalance that will be mitigated during the biennium.

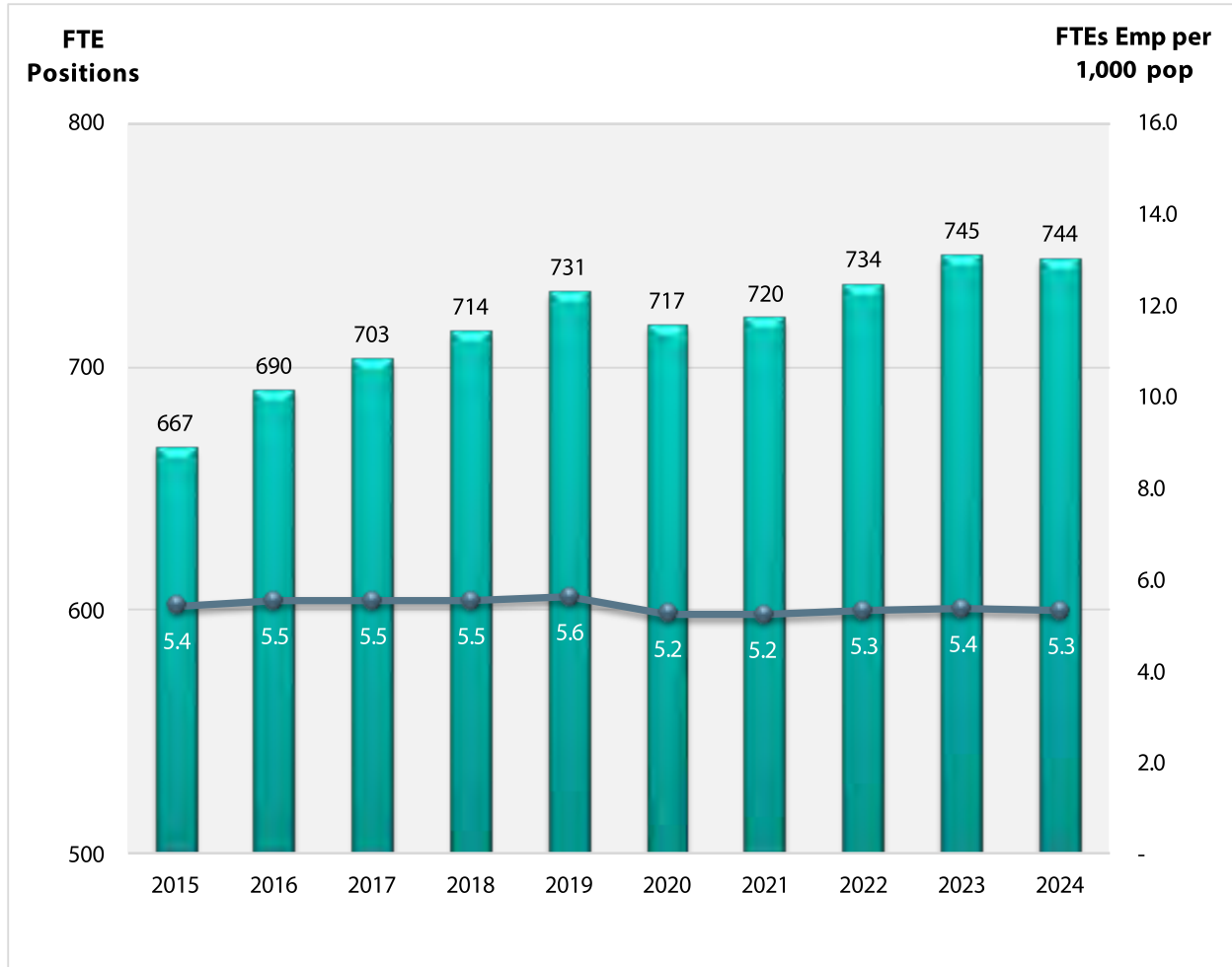
Riverbend Golf Complex Fund: The 2023 ending fund balance is \$393,560 more than the preliminary 2022 ending fund balance. Funds are being accumulated to pay for expenditures in future years.

Facilities Fund: The 2023 ending fund balance is \$747,160 less than the preliminary 2022 ending fund balance. Accumulated funds are being used to fund capital projects.

STAFFING

As the population of the City has increased, the demand for city services has risen correspondingly. The **FTEs per 1,000 Population** chart below reflects the total number of funded FTEs since 2015 and the number of FTEs per every 1,000 in population. The number of funded FTEs has risen by 67 from 2015 to 2022. At the same time, the number of FTEs per population has decreased from 5.4 per thousand in 2015 to 5.3 per thousand in 2022.

FTEs per 1,000 POPULATION



	2015	2016	2017	2018	2019	2020	2021	2022	Adopted 2023	Adopted 2024
FTE Positions	666.7	690.0	702.8	714.2	730.6	716.7	719.7	733.7	745.4	744.4
Population *	122,900	124,500	127,100	128,900	129,800	136,588	137,700	137,900	138,900	139,900
FTEs per 1000 Pop	5.4	5.5	5.5	5.5	5.6	5.2	5.2	5.3	5.4	5.3

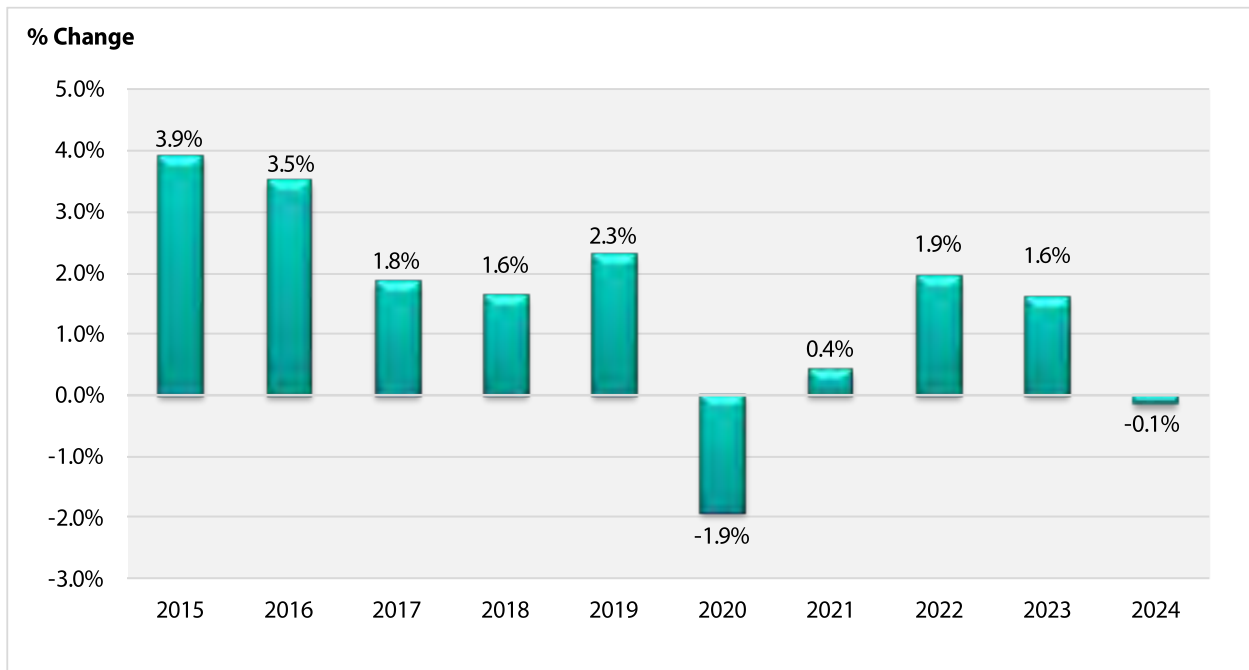
* 2022 Population based on the Office of Financial Management (OFM) estimates. 2023 and 2024 are City estimates.

STAFFING

The following **Percent Change in Staffing** chart demonstrates the percent change in City staffing since 2015 in budgeted positions. The major fluctuations include:

- ◆ The 2015 increase began to restore staffing after the Great Recession, the change from origin based to destination based sales tax and the significant declines in revenue, which accompanied both and required the City reduce staffing levels to adjust to available resources.
- ◆ In order to mitigate the impacts of the COVID-19 public health emergency and loss of revenues, staffing levels were reduced in 2020. To the extent possible, the City attempted to find reductions through vacant positions and attrition. However, these reductions did require lay-offs of filled positions.
- ◆ Recent increases reflect additions to respond to service level requirements and strategic program creation and/or enhancements. Several additions were made possible due to American Rescue Plan Act (ARPA) funds, which are temporary in nature.

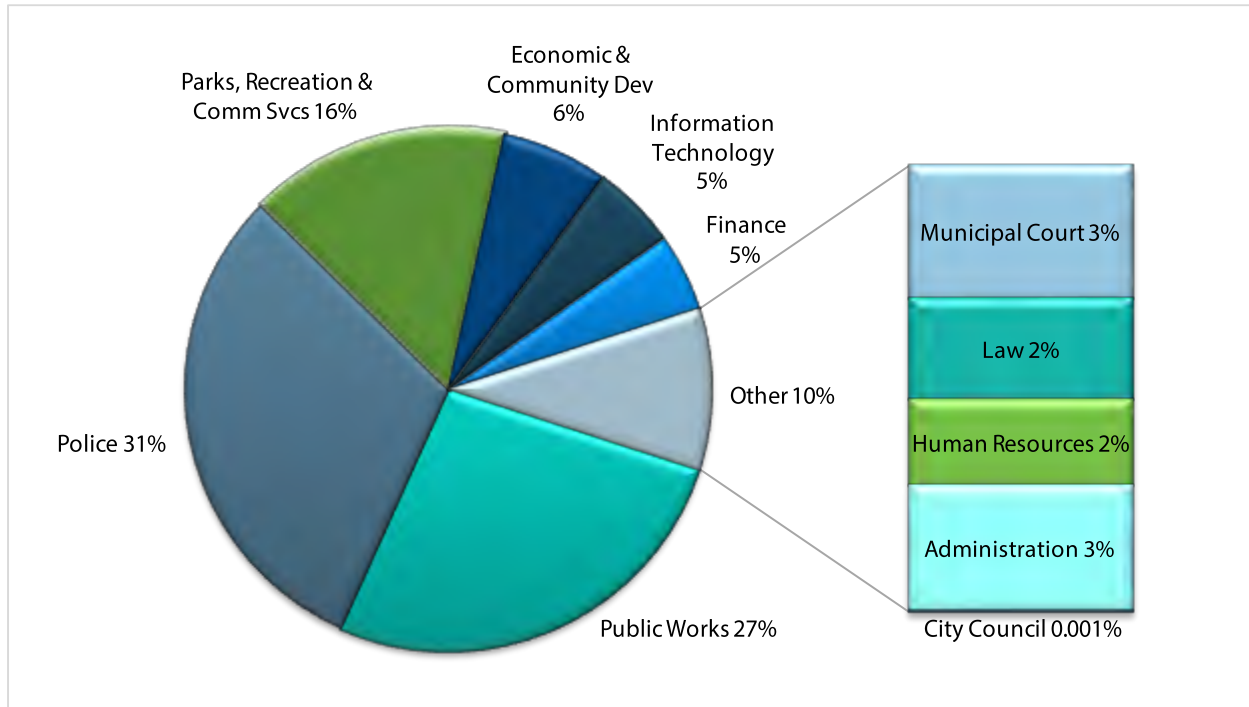
PERCENT CHANGE IN STAFFING



STAFFING

The following **City-Wide Staffing by Department, Positions Summary by Department, City-Wide Staffing by Fund, Positions Summary by Fund** and **Position Changes by Department** charts and tables provide further detailed information on staffing as adopted with the 2023-2024 biennial budget.

CITY-WIDE STAFFING BY DEPARTMENT—2023-24 BIENNIUM TOTAL



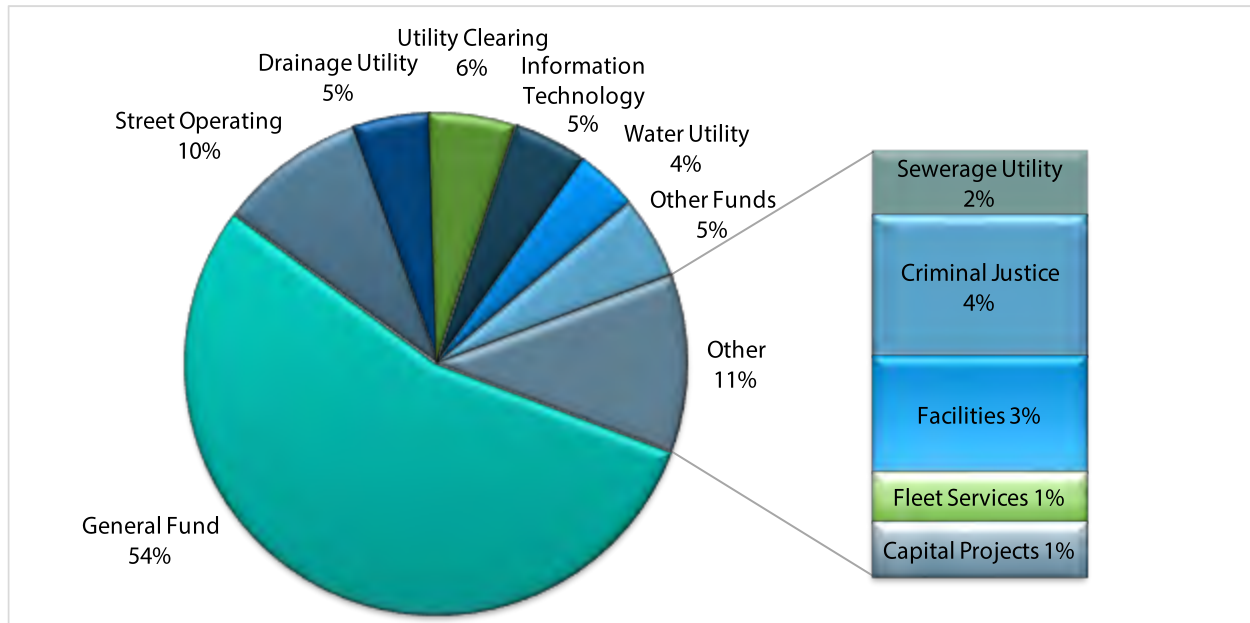
POSITIONS SUMMARY BY DEPARTMENT—FULL TIME EQUIVALENTS (FTEs)

	2022 Adopted	2022 Changes	2022 Total	2023 Request	2023 Adopted	2024 Request	2024 Adopted
City Council	0.25		0.25		0.25		0.25
Administration	20.75		20.75		20.75		20.75
Economic & Comm Dev	47.00		47.00	2.00	49.00		49.00
Finance	37.00	(1.00)	36.00		36.00		36.00
Human Resources	14.00		14.00		14.00		14.00
Information Technology	37.00	(1.00)	36.00	3.00	39.00		39.00
Law	17.00		17.00		17.00		17.00
Municipal Court	20.75		20.75	1.00	21.75		21.75
Parks, Rec & Comm Svcs	115.13		115.13	3.50	118.63		118.63
Police	227.28		227.28	2.72	230.00	(1.00)	229.00
Public Works ^(A)	199.50		199.50	(0.50)	199.00		199.00
Total FTEs by Dept	735.66	(2.00)	733.66	11.72	745.38	(1.00)	744.38

^(A)The 2022 FTEs include six term-limited positions in Public Works (expiring at the end of 2022). In the 2023-24 adopted budget, one of the positions will be made permanent and the other five term-limited positions will be extended through the end of 2026. These positions are critical to current project needs and the employees in these positions are responsible for a variety of important work from private development inspections, capital project delivery and design, right-of-way services and environmental projects. These positions are funded by projects and have no effect on the City's operating budget.

STAFFING

CITY-WIDE STAFFING BY FUND—2023-24 BIENNIUM TOTAL



POSITIONS SUMMARY BY FUND—FULL TIME EQUIVALENTS (FTEs)

	2022 Adopted	2022 Changes	2022 Total	2023 Request	2023 Adopted	2024 Request	2024 Adopted
General Fund	398.13	(1.00)	397.13	8.97	406.10	(1.00)	405.10
Street Operating	70.75		70.75		70.75		70.75
Capital Resources - Parks	5.00		5.00		5.00		5.00
Criminal Justice	28.25		28.25	0.25	28.50		28.50
Housing & Comm Dev	8.48		8.48		8.48		8.48
Street Capital Projects	9.85		9.85		9.85		9.85
Parks Capital Projects	1.00		1.00		1.00		1.00
IT Capital Projects	2.50		2.50	2.00	4.50		4.50
Water Utility	29.91		29.91		29.91		29.91
Sewerage Utility	12.83		12.83		12.83		12.83
Drainage Utility	36.26		36.26		36.26		36.26
Solid Waste Utility	4.50		4.50		4.50		4.50
Golf Complex	8.00		8.00		8.00		8.00
Fleet Services	10.00		10.00		10.00		10.00
Multimedia	6.20		6.20		6.20		6.20
Information Technology	35.80	(1.00)	34.80	1.00	35.80		35.80
Facilities	23.00		23.00		23.00		23.00
Insurance	2.00		2.00		2.00		2.00
Utility Clearing	42.20		42.20	(0.50)	41.70		41.70
VNET Agency	1.00		1.00		1.00		1.00
Total FTEs by Fund	735.66	(2.00)	733.66	11.72	745.38	(1.00)	744.38

STAFFING

POSITION CHANGES BY DEPARTMENT—FULL TIME EQUIVALENTS (FTEs)

	2023 Adopted	2024 Adopted
Economic & Community Development		
Planner (Sound Transit) - Convert from Term-Limited to Permanent		
Plans Examiner Positions (2) - Convert from Term-Limited to Permanent		
Plans Examiner	1.0	
GIS Data Analyst	1.0	
Term-Limited Office Technician 3 - Extend 1-year (2024)		
Human Resources		
HR Analyst - Extend Term-Limited - 4 years (ARPA)		
Information Technology		
Senior Applications Developer - 4-year Term-Limited	1.0	
Technical Lead - 4-year Term-Limited	1.0	
Technical Support Specialist	1.0	
Municipal Court		
Judicial Specialist (beginning July 2023)	1.0	
Parks, Recreation & Community Services		
Maintenance Worker 2 (ARPA)	1.0	
Maintenance Worker 2	1.0	
Maintenance Worker 2 - Shift two FTEs from 75% Parks / 25% PW to 100% Parks	0.5	
Volunteer Coordinator (ARPA)	1.0	
Police		
Admin Assistant 2 - Convert from Term-Limited 0.75 FTE to Permanent 1.0 FTE	0.25	
Corrections Commander - (six-month Term-Limited)	1.0	(1.0)
Corrections Officer - Unfreeze (ARPA)		
Court Security Officer - 0.53 FTE to 1.0 FTE	0.47	
Evidence Supervisor/Technician (ARPA)	1.0	
Records Specialist - Unfreeze (ARPA)		
Public Works		
Maintenance Worker 2 - Shift two FTEs from 75% Parks / 25% PW to 100% Parks	(0.5)	
Total FTEs by Dept	11.72	(1.0)

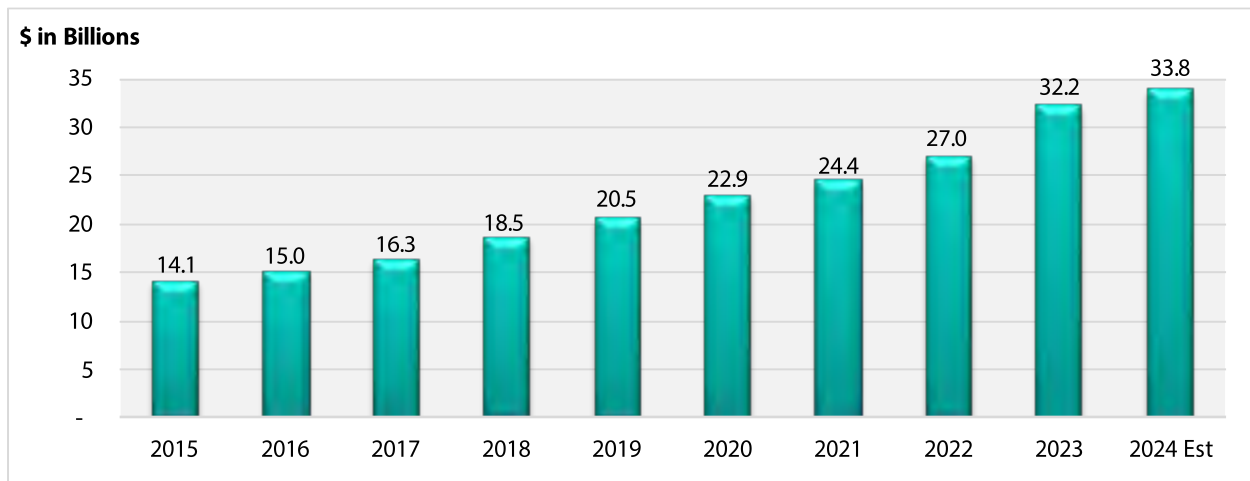
PROPERTY TAX

PROPERTY TAX AND ASSESSED VALUATION

Property tax is the largest source of revenue in the General Fund. The King County Assessor values and provides information to the City of Kent on their determination of property values within city limits. The growth in Property Tax revenue is dependent upon both the assessed valuation of property (provided by the King County Assessor) and the tax rate. In 2023 and for the tenth straight year, assessed valuation increased from the previous year.

ASSESSED VALUATION (AV)

The **Percent Change in Assessed Valuation** chart below reflects the percentage change in the assessed valuation for the City of Kent. The 2024 assessed valuation is estimated to increase by five percent.



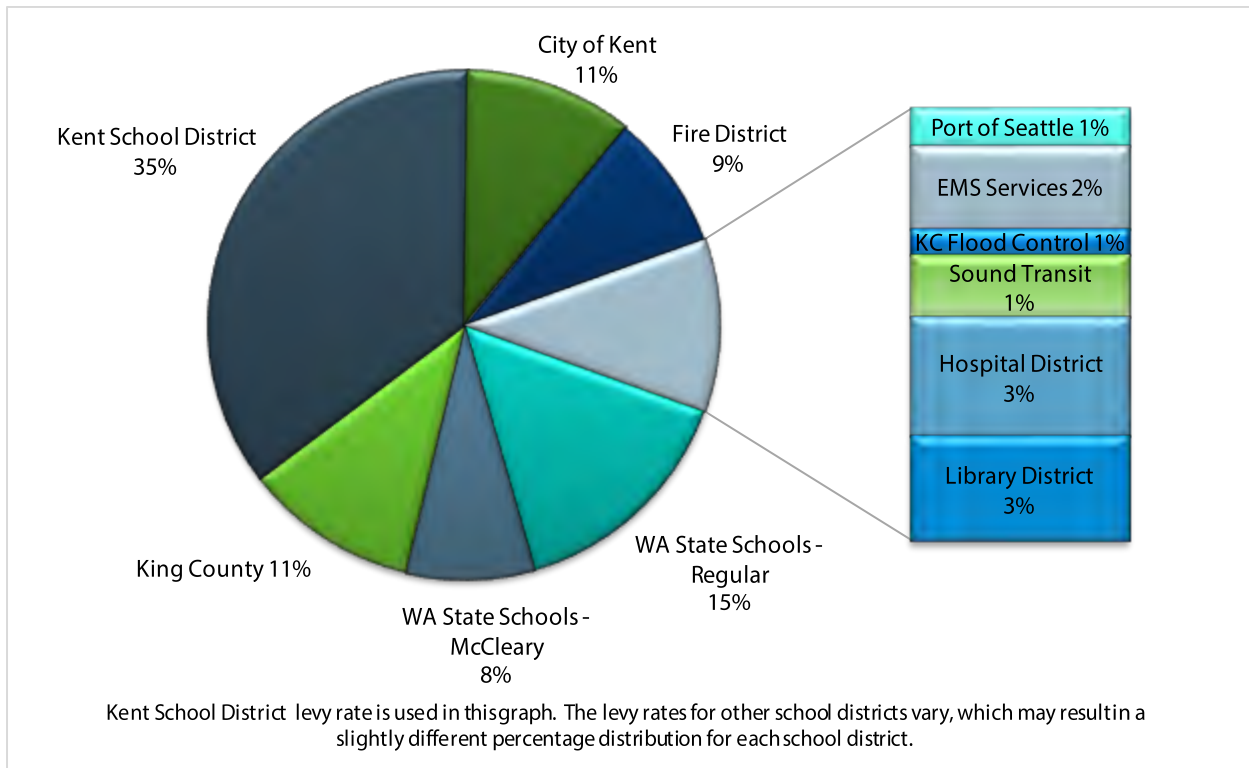
PERCENT CHANGE IN ASSESSED VALUATION



PROPERTY TAX

State law provides that the maximum growth in property tax revenues from existing property is the lesser of one percent or the percentage increase in the Implicit Price Deflator (IPD). Of the total tax levies collected, 46 percent are voter approved and 56 percent are statutory levies. As the **Property Tax Distribution** chart below reflects, the City of Kent receives only 11 percent of the total amount of property tax paid by residents.

PROPERTY TAX DISTRIBUTION—2023 LEVY RATES



The property tax in the 2023-2024 adopted budget includes the statutory increase of one percent growth plus new construction. The **Property Tax AV & Rates** table below presents comparative detailed rate information for 2022 and 2023, with estimates for 2024.

PROPERTY TAX AV & RATES

City of Kent Share Only	2022	2023	2024 Est
Assessed Valuation in thousands ^(A)	\$ 26,997,848	\$ 32,166,683	\$ 33,775,017
General Levy Rate (\$2.325 max) ^(B)	1.22979	1.05874	1.00711
Estimated Cost On:			
Median Home Value ^(C)	\$574	\$619	\$618

^(A) 2022 and 2023 per levy limit worksheet from King County. 2024 is estimated to increase by 5%.

^(B) 2022 and 2023 Levy Rates per King County Assessor's Office.

^(C) 2022 median home value is \$467,000, while 2023 is estimated at \$585,000 per King County Assessor's Office. 2024 median home value is estimated to increase by 5%.

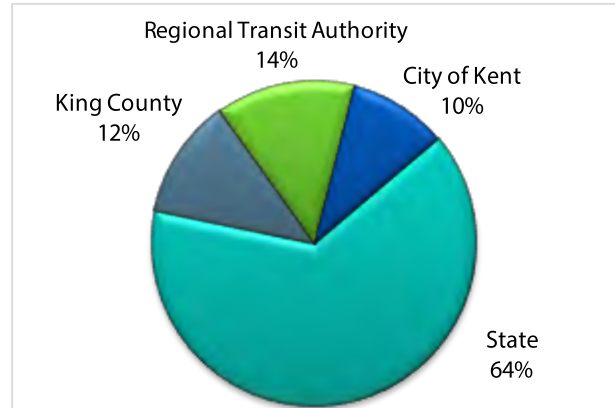
SALES TAX

The City of Kent receives revenues for four primary types of sales tax; regular sales tax, criminal justice local option sales tax, lodging tax and housing sales tax.

REGULAR SALES TAX

In 1970, the legislature granted cities the right to tax retail sales at a rate of 0.5 percent, of which 15 percent would be passed to their respective counties. In 1982, the rate was increased to 1.0 percent, again with 15 percent of this amount passed on to counties along with a 0.01 percent administrative fee passed to the state Department of Revenue. This effectively leaves the City with tax revenue of 0.84 percent of retail sales.

SALES TAX DISTRIBUTION



CRIMINAL JUSTICE LOCAL OPTION SALES TAX

Under RCW 82.14.450(2)(a), the City Council has the authority to present to the voters a sales tax option of up to 0.1 percent, for criminal justice purposes. Kent voters have authorized this 0.1 percent additional sales tax and the associated revenues are allocated to the Criminal Justice Fund accordingly.

LODGING TAX

The lodging tax, also referred to as the hotel-motel tax, is a consumer tax on lodging charges for periods of less than 30 consecutive days for hotels, motels, rooming houses, private campgrounds, RV parks and similar facilities. The guiding principle for the use of lodging taxes is that they must be used for activities, operations and expenditures designed to increase tourism. Specifically, lodging taxes can be used for tourism marketing. All lodging tax revenues are allocated to the Lodging Tax Fund for these purposes.

HOUSING SALES TAX

Housing sales tax revenues are recent additions to the City of Kent's revenue sources. The City collects two types of housing sales tax and all revenues from these taxes are allocated to the Human Services Fund.

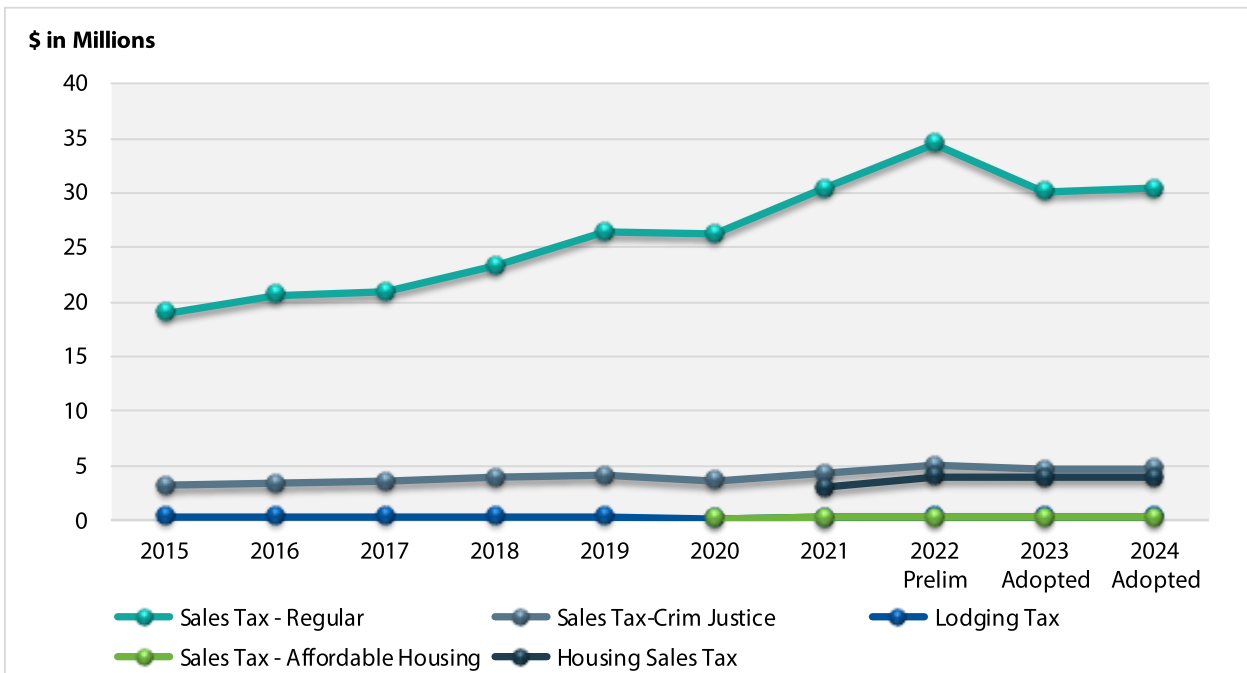
RCW 82.14.540 is a revenue sharing program with local governments to encourage investments in affordable and supportive housing. Through a credit against state retail sales or use taxes, the program authorized the City to impose an additional local sales or use tax of 0.0146 percent to be used for acquiring, rehabilitating or constructing affordable housing.

RCW 82.14.530 allows any city or town to levy a sales tax up to 0.1 percent for affordable housing, as long as the county has not done so first. At least 60 percent of the revenue must be used for constructing affordable housing or mental and behavioral health facilities or funding the operations and maintenance costs of new units of affordable housing and facilities where housing-related programs are provided. The remaining funds must be used for the operation, delivery or evaluation of mental and behavioral health treatment programs and services or housing-related services.

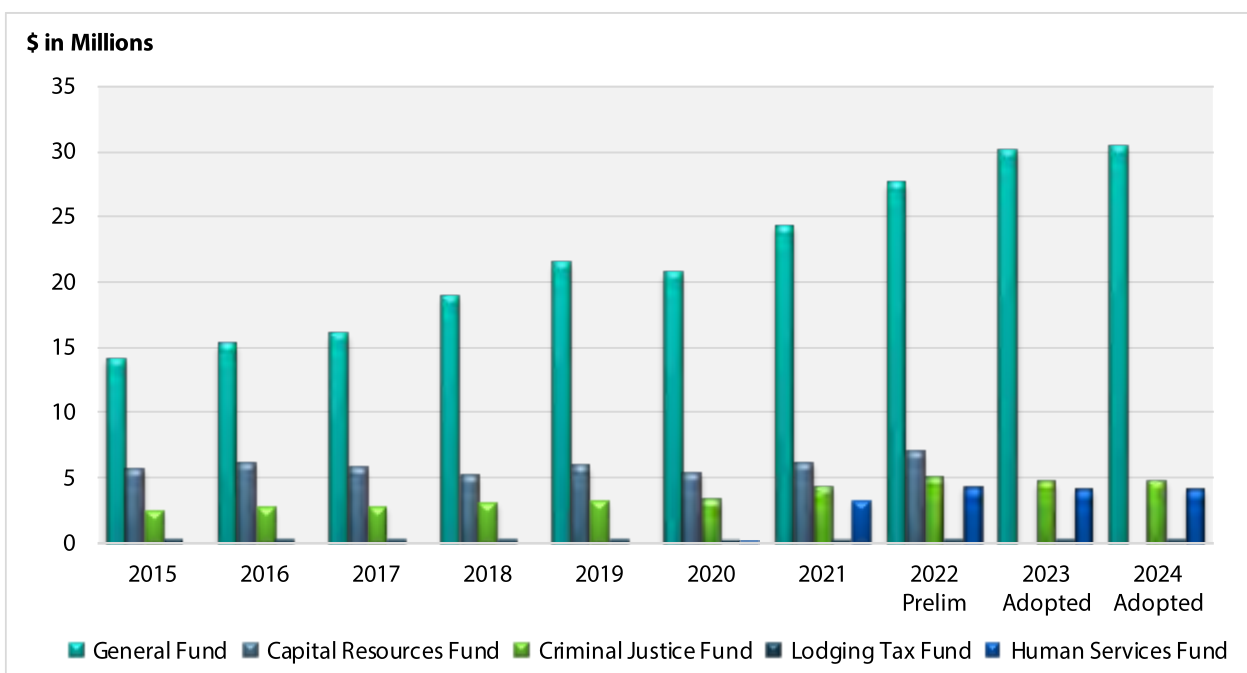
SALES TAX

The following tables, *Sales Tax Revenue History* and *Sales Tax Revenue History by Fund*, illustrate the amount of total sales tax revenue received from the various forms of sales taxes and to which funds they were allocated over the past 10 years, respectively. Both charts exclude annexation sales tax credits.

SALES TAX REVENUE HISTORY



SALES TAX REVENUE HISTORY BY FUND



UTILITY TAX

Utility tax makes up 21 percent of General Fund revenues. The utility taxes are comprised of two types of taxes, external and internal. The external revenues are levied upon residents and businesses. The internal revenues are levied on the City’s internal utilities.

EXTERNAL UTILITY TAX

The City taxes the maximum allowable rate of six percent on cable, electricity, gas and telephone. Garbage is taxed at 18.4 percent, 10.6 of which was authorized in 2015 and is allocated to the maintenance and repair of residential streets. Beginning in 2021, all revenues collected from the cable utility tax go to fund IT operations and capital projects. For the 10 years prior to 2021, a portion went to annexation in the General Fund.

EXTERNAL UTILITY TAX RATES

	General Fund	Street Fund	Youth/Teen Fund	Total
Cable	6.0%			6.0%
Electricity	4.7%	1.0%	0.3%	6.0%
Garbage	6.5%	11.6%	0.3%	18.4%
Gas	4.7%	1.0%	0.3%	6.0%
Telephone	4.7%	1.0%	0.3%	6.0%

INTERNAL UTILITY TAX RATES (THROUGH 2022)

	General Fund	Street Fund	Youth/Teen Fund	Capital Resources Fund	Total
Water	7.70%	1.00%	0.30%	4.00%	13.00%
Sewer	5.63%	0.73%	0.22%	2.92%	9.50%
Drainage	11.55%	1.50%	0.45%	6.00%	19.50%

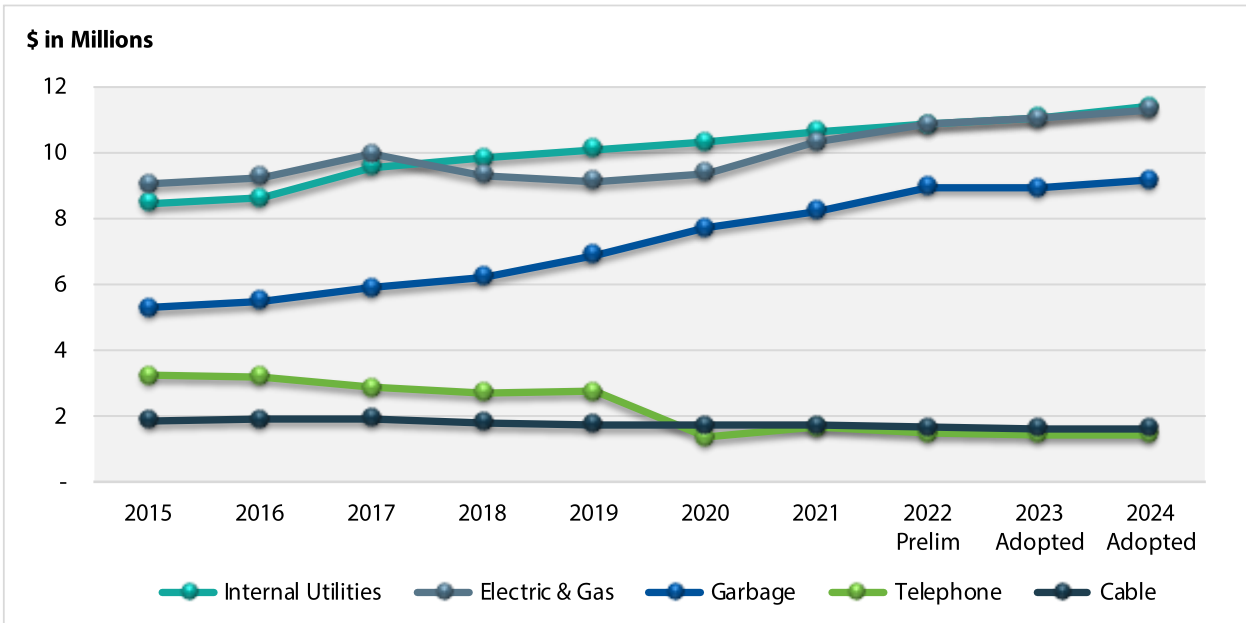
Prior to 2023, the City taxed each internal utility according to the *Internal Utility Tax Rates (Through 2022)* table above. Beginning in 2023, the percentage allocated to the Capital Resources Fund shifted to the General Fund as show in the *Internal Utility Tax Rates (2023 Forward)* table below.

INTERNAL UTILITY TAX RATES (2023 FORWARD)

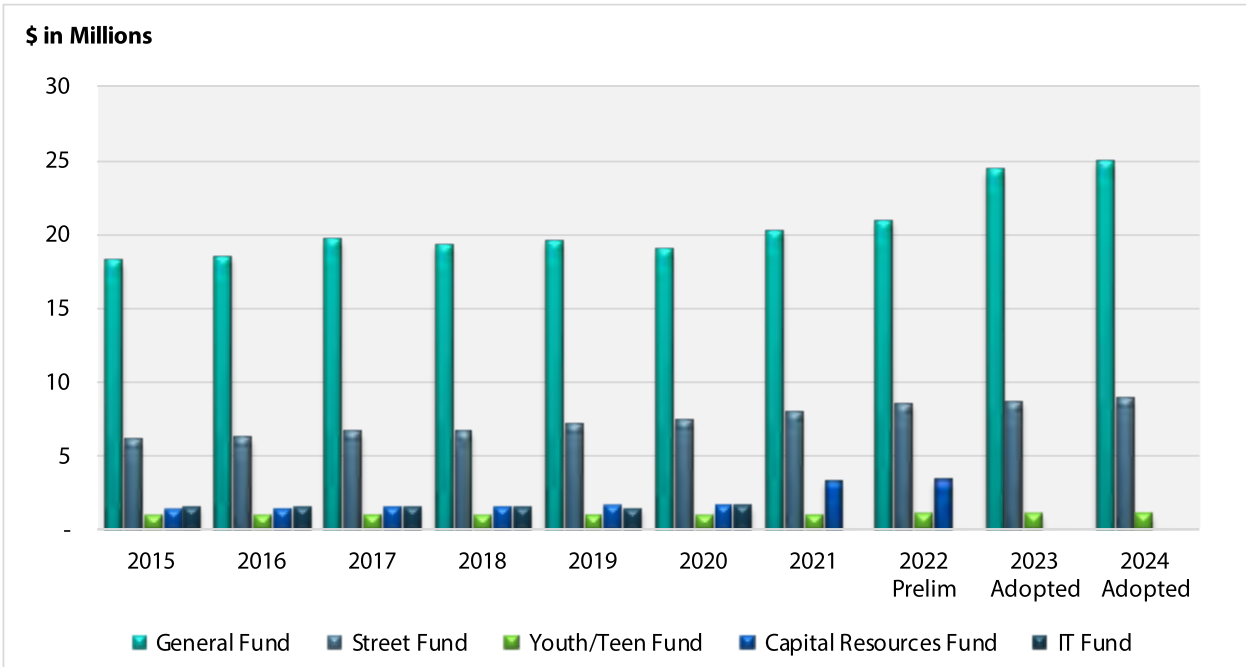
	General Fund	Street Fund	Youth/Teen Fund	Total
Water	11.70%	1.00%	0.30%	13.00%
Sewer	8.55%	0.73%	0.22%	9.50%
Drainage	17.55%	1.50%	0.45%	19.50%

UTILITY TAX

UTILITY TAX REVENUE HISTORY



UTILITY TAX REVENUE HISTORY BY FUND



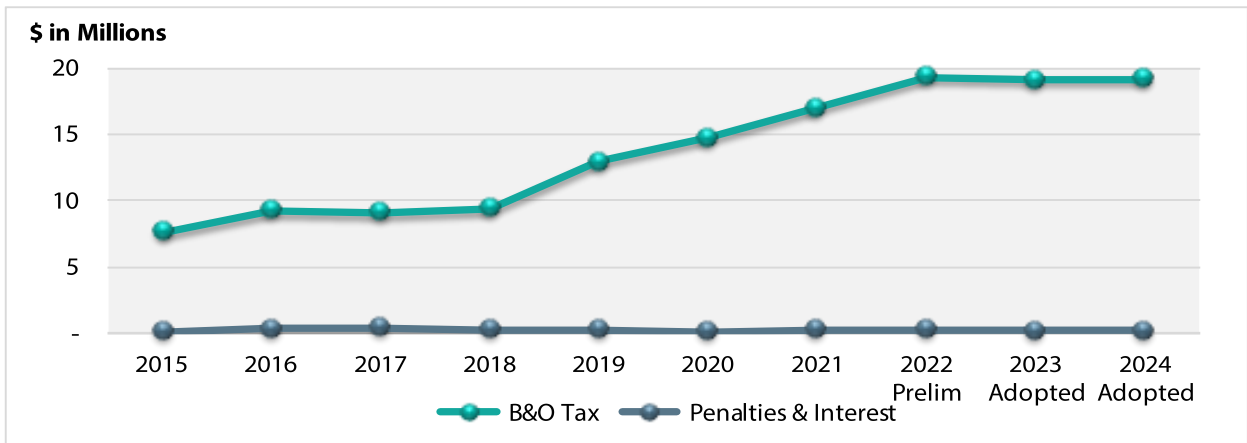
B&O TAX

The City began collecting taxes from those who engage in business activities within the City in January of 2013. There are five types of B&O tax classifications:

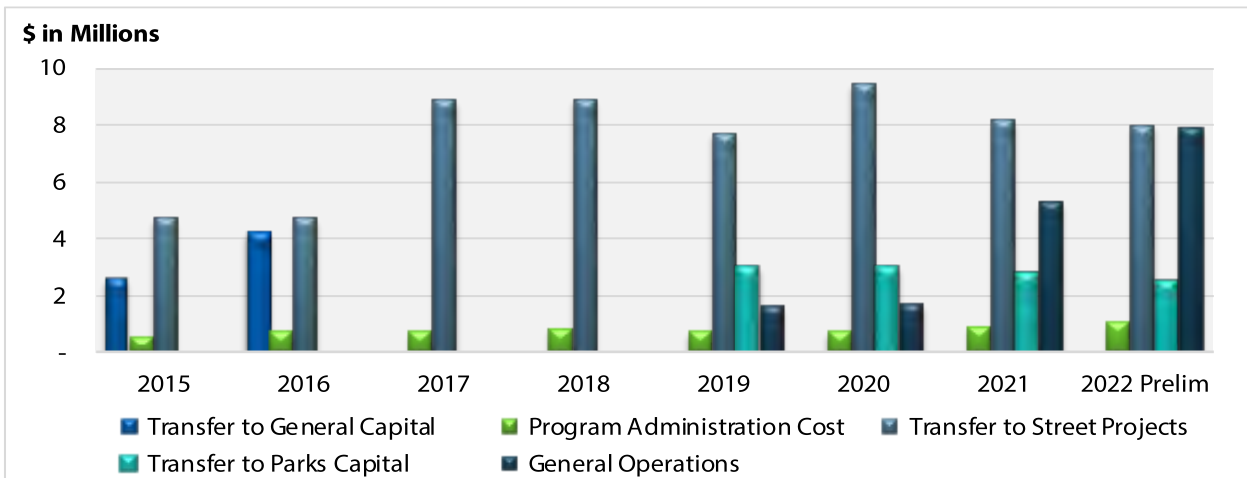
- ◆ Manufacturing
- ◆ Retailing
- ◆ Square Footage
- ◆ Wholesaling
- ◆ Service & Other

From the program’s inception through 2016, revenues were first allocated to program administration, then \$4.7 million toward street projects and any remaining revenues were transferred to the Capital Resources Fund. Beginning in 2017, all revenues were allocated to street projects, minus those for program administration. A square footage increase was adopted by Council in November 2017 which dedicated revenues for capital purposes. Revenues from gross receipt and square footage rate increases in 2019, 2020 and 2022 were allocated to general operations.

B&O REVENUES



B&O ALLOCATION



Beginning in 2023, the restrictions on B&O revenues have been removed and these revenues will now be used to support general operations. The transfers to Street projects and Parks capital will be funded by property tax revenues in the Capital Resources Fund.

GENERAL FUND

As the name implies, the General Fund is the fund that receives most of the City’s undesigned revenues which are available to be used for any appropriate governmental purpose. This fund finances the majority of the traditional services associated with local government. Due to the flexibility in General Fund resources, much of the Mayor’s as well as the Council’s budget deliberations center around this fund.

GENERAL FUND REVENUES

General Fund revenues in 2023 have decreased from the 2022 adjusted budget of \$127,498,860 to a budgeted amount of \$115,388,650, for a total decrease of \$12,110,210 or 9.5 percent. 2024 General Fund revenues are budgeted at \$116,249,370, which are \$860,720 or 0.7 percent higher than the 2023 budgeted amount and are \$11,249,490 or 8.8 percent lower than the 2022 adjusted budget.

GENERAL FUND REVENUE SUMMARY

	2022		2023		2022 vs 2023		2024		2023 vs 2024	
	Adj Budget	Adopted	\$ Change	% Change	Adopted	\$ Change	%	Adopted	\$ Change	%
Property Taxes	\$ 32,451,450	\$ 15,670,870	\$ (16,780,580)	(51.7) %	\$ 16,063,160	\$ 392,290	2.5 %			
Sales Taxes	21,027,000	30,323,830	9,296,830	44.2	30,627,060	303,230	1.0			
Utility Taxes	19,507,350	24,349,760	4,842,410	24.8	24,963,200	613,440	2.5			
B&O Taxes	19,100,000	19,120,500	20,500	0.1	19,191,000	70,500	0.4			
Other Taxes	879,790	806,120	(73,670)	(8.4)	817,690	11,570	1.4			
Licenses and Permits	7,400,610	7,468,380	67,770	0.9	7,498,270	29,890	0.4			
Intergovernmental Revenue	3,248,500	3,220,770	(27,730)	(0.9)	3,287,700	66,930	2.1			
Charges for Services	6,316,640	6,632,210	315,570	5.0	7,050,350	418,140	6.3			
Fines and Forfeitures	1,172,910	738,080	(434,830)	(37.1)	738,080	-	-			
Miscellaneous Revenue	2,348,500	2,016,600	(331,900)	(14.1)	2,186,100	169,500	8.4			
Transfers In	14,046,110	5,041,530	(9,004,580)	(64.1)	3,826,760	(1,214,770)	(24.1)			
Total Revenues	\$127,498,860	\$115,388,650	\$(12,110,210)	(9.5) %	\$116,249,370	\$ 860,720	0.7 %			

Revenue projections for the 2023-2024 adopted budget were based largely on the following assumptions:

- ◆ The long-term impacts of the COVID-19 public health emergency are unknown
- ◆ The local economy will see gradual but modest improvements over the biennium
- ◆ Inflation will be moderate over the next two years giving only a modest boost to most revenues
- ◆ Current percentage growth cap on property tax will remain unchanged

GENERAL FUND

MAJOR REVENUE CHANGES—GENERAL FUND

Significant revenue changes from the 2022 adopted budget are outlined below. Changes that are considered over and above normal baseline adjustments are highlighted in gray.

	2022 vs 2023 Changes	2023 vs 2024 Changes
Property Tax		
1% + new construction	539,860	392,290
Shift 52.5% of Property Tax to Capital Resources Fund	(17,320,440)	
Sales Tax		
Volume Adjustment	3,279,350	303,230
Shift Capital Resources Fund Sales Tax to General Fund	6,017,480	
Utility Tax		
Baseline/Volume Adjustments	1,458,080	613,440
Shift Capital Resources Fund Utility Taxes to General Fund	3,384,330	
B&O Tax		
Baseline Adjustments	20,500	70,500
Other Taxes		
Baseline Adjustments	(73,670)	11,570
Licenses and Permits		
Baseline Adjustments	67,770	29,890
Intergovernmental Revenue		
Liquor Excise Tax & Board Profits	212,800	51,060
Fire Insurance Premium	64,630	1,700
Baseline Adjustments	(305,160)	14,170
Charges for Services		
Plan Check/Review Adjustments	266,980	3,350
Other Baseline Adjustments	48,590	414,790
Fines and Forfeitures		
Civil & Criminal Penalties Adjustments	(434,830)	
Miscellaneous Revenue		
Baseline Adjustments	(331,900)	169,500
Transfers In		
Drainage Fund	112,780	8,950
Baseline Adjustments	145,380	35,710
ARPA Adjustments		
One-time transfers in 2022	(12,752,210)	
Speaker Series	100,000	(100,000)
Shift Positions to ARPA Funding	272,600	17,040
Other General Fund Positions	1,008,780	68,430
Other ARPA Related Projects	2,108,090	(1,244,900)
Total Revenues	\$ (12,110,210)	\$ 860,720

GENERAL FUND

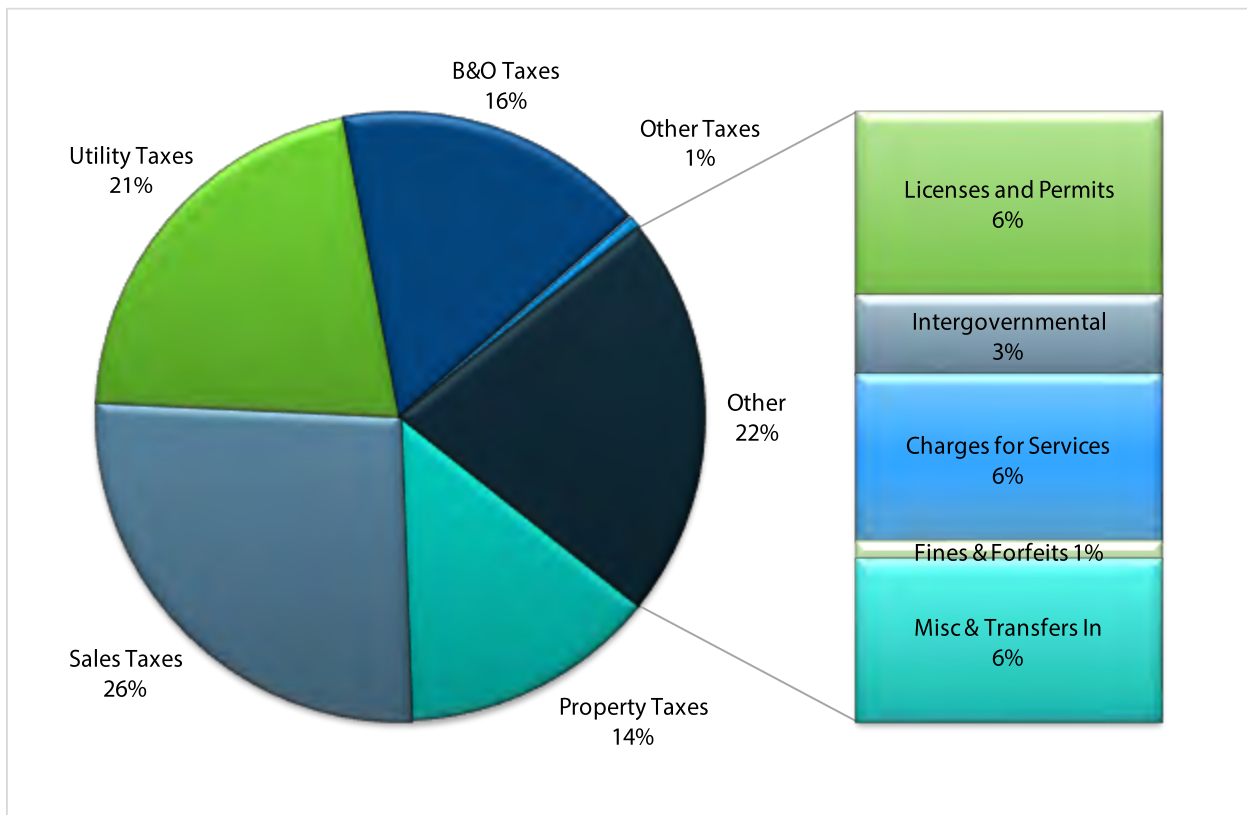
GENERAL FUND REVENUES AND MAJOR CHANGES

- ◆ **Property Tax** is based on the King County Assessor's valuation of property owned within the City and is currently the largest tax revenue for the City, with a budget of \$32,991,300 in 2023. The 2023 budget for property tax was increased by 1.75 percent to reflect the statutory limit of one percent plus new construction. Due to the one percent cap, this revenue source is not able to keep pace with the current rate of inflation or growing expenditures and population, which increases the structural imbalance within the General Fund. In order to mitigate the impacts of this issue, a shift in the reliance on this revenues is necessary. Therefore, 52.5 percent, or \$17,320,440, of property tax revenues have been shifted to the Capital Resources Fund and the revenues for sales and utility tax that were receipted in the Capital Resources Fund shifted to the General Fund.
- ◆ **Sales Tax** revenue tends to fluctuate with the economy and has been steadily increasing over the last few years. In order to bring the budget more in line with current trends, while maintaining a conservative approach, these revenues were increased by \$3,279,350 in 2023 and \$303,230 in 2024. Prior to 2023, sales and use tax revenues were split 80 percent General Fund and 20 percent Capital Resources Fund. In 2023, all of the sales and use tax revenues will shift to the General Fund, which increases the budget by \$6,017,480 in 2023.
- ◆ **Utility Tax** revenues in the General Fund are budgeted to increase by \$1,458,080 due to volume and baseline adjustments. Revenues for all of the internal utility taxes and the majority of the external utility taxes, with the exception of telephone and cable, are expected to increase over the biennium. Telephone and cable utility tax revenues have been declining over the last few years due to residents switching to alternative streaming platforms and communication devices so the budget reflects the downward trend of these revenues. Beginning in 2023, City utility rates will increase by CPI-W, which will in turn increase the internal utility taxes by roughly the same amount. The utility tax revenues are also part of the shifting of revenues to assist in mitigating the General Fund's structural imbalance. The Capital Resource Fund's percentage of utility taxes will be shifted to the General Fund for an increase of \$3,384,330 in 2023.
- ◆ **Intergovernmental Revenues** make up 2.8 percent of the General Fund's 2023-24 revenues. The 2023 revenues are budgeted to decrease by 0.9 percent and 2024 revenues are budgeted to increase by 2.1 percent. The budgets for liquor excise tax, liquor board profits and fire insurance premiums have been increased in 2023 to bring these revenues in line with current trends. The King Conservation District Grant (\$60,000) for Parks has been added to the 2023 budget.
- ◆ **Charges for Services** revenues have slowly been increasing since 2020 and there are modest increases to the budget to account for this trend. Franchise fee revenues were increased by \$266,980 in 2023 to bring these budgets in line with actual revenues received from the water and sewer districts.
- ◆ **Fines and Forfeitures** now only account for 0.6 percent of the revenues in the General Fund. Civil and criminal penalty revenues have been slowly declining over the last decade. The 2023 budget for civil and criminal penalties has been reduced by \$434,830 in order to budget closer to 2022 year-end estimates.

GENERAL FUND

- ◆ **Miscellaneous Revenues** include interest income, reimbursements, rentals and B&O tax interest, which account for 1.8 percent of General Fund revenues. These revenues declined in 2020 due to the COVID-19 public health emergency and have not fully returned to pre-pandemic levels yet. The 2023 revenues were budgeted with the assumption that this trend would continue temporarily and these budgets have been decreased by \$331,900 in 2023 and increased in 2024 by \$169,500.
- ◆ **Transfers In** account for 3.8 percent of the biennial revenues in the General Fund. The 2023 transfers in are budgeted to decrease by 64.1 percent. This is mainly due to one-time ARPA related transfers in, in 2022. The 2023 budget includes a \$112,780 transfer in from the Drainage Fund to fund a Maintenance Worker 2 position in the Parks Department. ARPA related transfers in for the biennium total \$5,719,510.

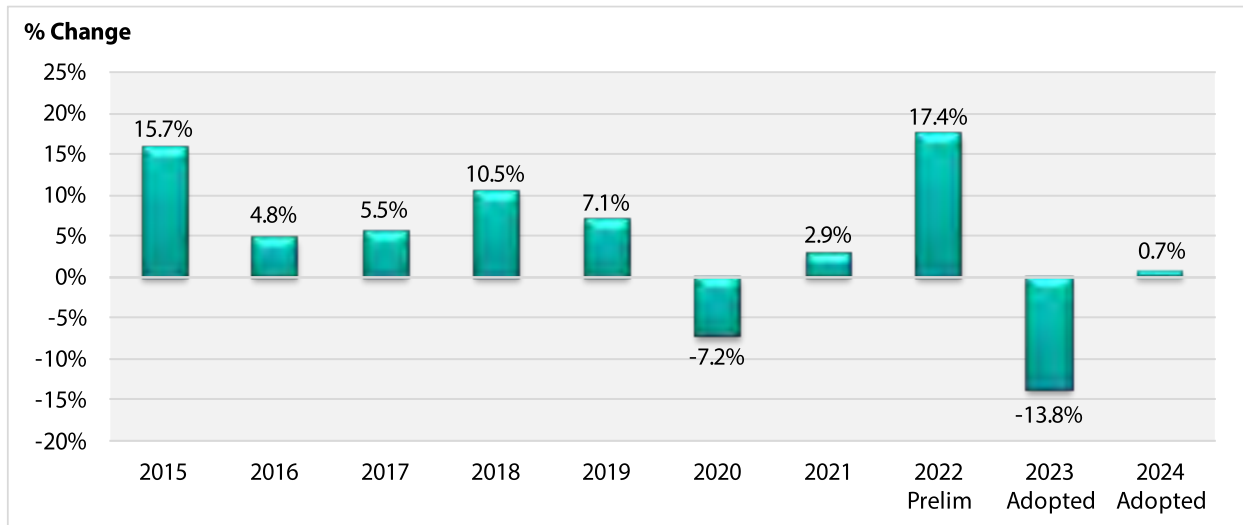
GENERAL FUND REVENUE SOURCES—2023-24 BIENNIUM TOTAL



As demonstrated in the **General Fund Revenue Sources** chart above, 78.5 percent, or \$181,933,190, of the 2023-24 General Fund biennium revenues are expected to be collected from taxes. The remaining 21.5 percent, or \$49,704,830, comes from all other sources combined.

GENERAL FUND

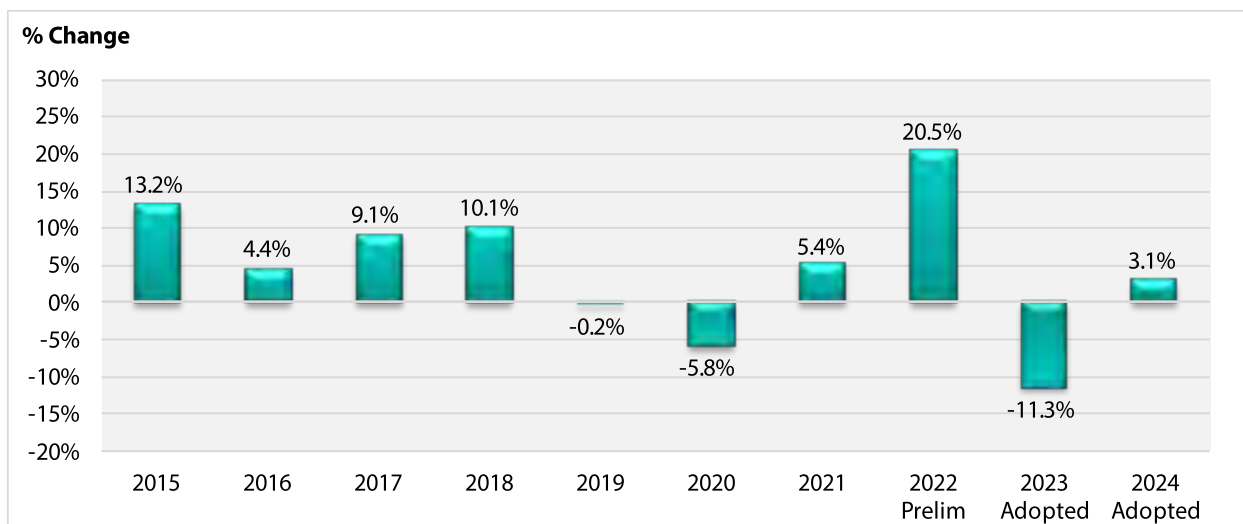
PERCENT CHANGE IN GENERAL FUND REVENUES



The **Percent Change in General Fund Revenues** chart above and **Percent Change in General Fund Expenditures** chart below compare the year-to-year changes in total General Fund revenue collections and expenditures over the past several years. This is not a comparison of actual to budgeted; rather, the chart compares the total collected or expended in one year to the total collected or expended in the previous year.

The large increase in 2015 represents the change in accounting for the City’s B&O tax collections. Prior to 2015, B&O taxes were directly coded to the various funds as previously described. In 2015, for accounting ease and transparency, the City began coding all B&O tax collections to the General Fund and then budgeted an interfund transfer to move the resources to the appropriate funds. Beginning in 2023, the interfund transfers will come from the Capital Resources Fund.

PERCENT CHANGE IN GENERAL FUND EXPENDITURES



GENERAL FUND

GENERAL FUND EXPENDITURES

The 2023 General Fund budgeted expenditures decreased by \$23,450,220, or 16.8 percent, to a total amount of \$115,783,520 as compared to the 2022 adjusted budget of \$139,233,740. The 2024 General Fund expenditures are budgeted at \$119,336,150, which is \$3,552,630 or 3.1 percent higher than the 2023 budgeted amount and is \$19,897,590 or 14.3 percent lower than the 2022 adjusted budget.

The following expenditure tables summarize the 2023-2024 General Fund budget and provides comparative information between the adjusted 2022 budget and the 2023 and 2024 adopted budgets. The **General Fund Expenditures by Department** table lists each department’s budget total.

GENERAL FUND EXPENDITURES BY DEPARTMENT

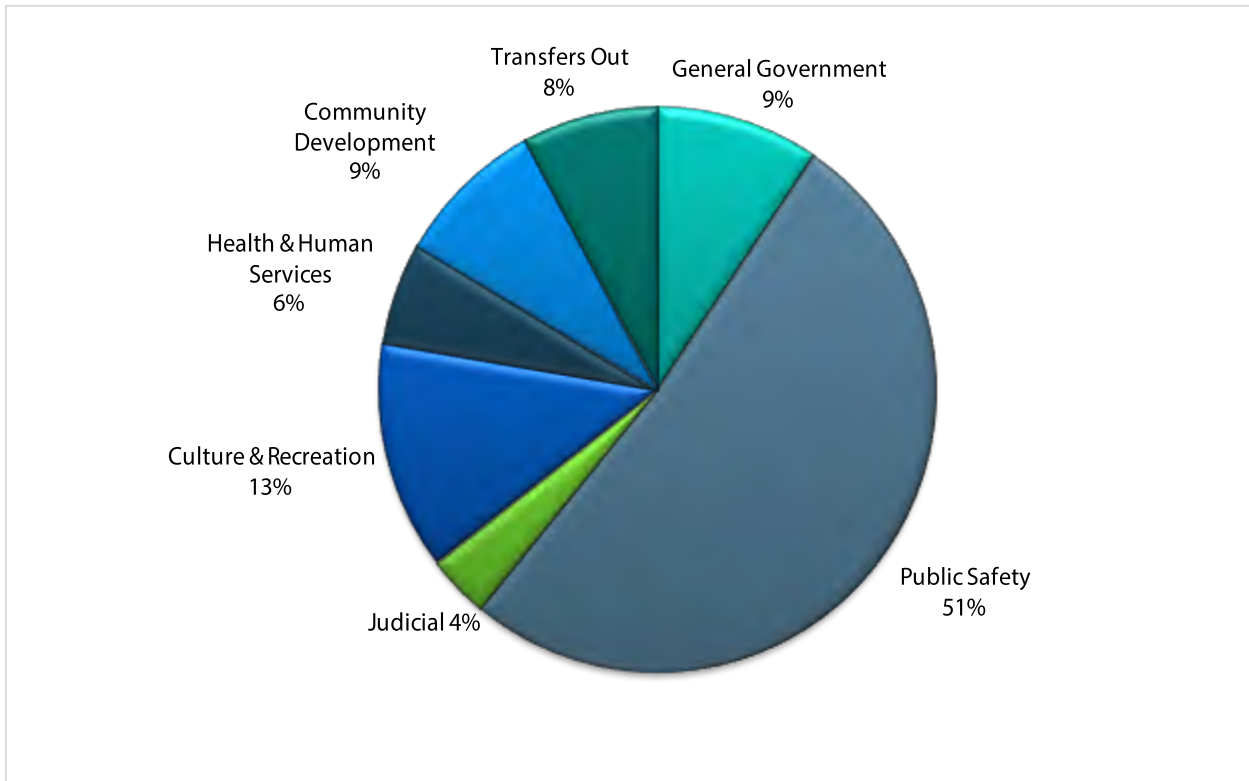
	2022	2023	2022 vs 2023		2024	2023 vs 2024	
	Adj Budget	Adopted	\$ Change	% Change	Adopted	\$ Change	%
City Council	\$ 295,630	\$ 280,100	\$ (15,530)	(5.3) %	\$ 293,180	\$ 13,080	4.7 %
Administration	3,288,820	3,127,580	(161,240)	(4.9)	3,124,840	(2,740)	(0.1)
Economic & Community Dev	9,401,560	10,011,170	609,610	6.5	10,478,590	467,420	4.7
Finance	3,074,860	3,288,610	213,750	7.0	3,457,480	168,870	5.1
Fire Contracted Services	4,060,290	4,109,990	49,700	1.2	4,266,480	156,490	3.8
Human Resources	2,110,140	2,222,170	112,030	5.3	2,128,130	(94,040)	(4.2)
Law	1,638,790	1,563,510	(75,280)	(4.6)	1,619,820	56,310	3.6
Municipal Court	3,869,220	4,140,610	271,390	7.0	4,323,640	183,030	4.4
Parks, Rec & Comm Svcs	22,554,270	21,907,460	(646,810)	(2.9)	22,768,590	861,130	3.9
Police	50,805,480	55,059,090	4,253,610	8.4	57,771,700	2,712,610	4.9
Non-Departmental	38,134,680	10,073,230	(28,061,450)	(73.6)	9,103,700	(969,530)	(9.6)
Total Expenditures	\$139,233,740	\$115,783,520	\$(23,450,220)	(16.8) %	\$119,336,150	\$3,552,630	3.1 %

GENERAL FUND EXPENDITURES BY FUNCTION

	2022	2023	2022 vs 2023		2024	2023 vs 2024	
	Adj Budget	Adopted	\$ Change	% Change	Adopted	\$ Change	%
General Government	\$ 10,948,010	\$ 11,059,040	\$ 111,030	1.0 %	\$ 11,201,850	\$ 142,810	1.3 %
Public Safety	54,760,770	59,064,080	4,303,310	7.9	61,933,180	2,869,100	4.9
Judicial	3,869,220	4,140,610	271,390	7.0	4,323,640	183,030	4.4
Culture & Recreation	13,801,840	15,048,160	1,246,320	9.0	15,710,570	662,410	4.4
Health & Human Services	8,625,800	6,746,600	(1,879,200)	(21.8)	6,950,090	203,490	3.0
Community Development	9,401,560	10,011,170	609,610	6.5	10,478,590	467,420	4.7
Transfers Out	37,826,540	9,713,860	(28,112,680)	(74.3)	8,738,230	(975,630)	(10.0)
Total Expenditures	\$139,233,740	\$115,783,520	\$(23,450,220)	(16.8) %	\$119,336,150	\$3,552,630	3.1 %

GENERAL FUND

GENERAL FUND EXPENDITURES BY FUNCTION—2023-24 BIENNIUM TOTAL



The **General Fund Expenditures by Function** (table and chart) presents the General Fund according to functional category, including each function as a percent of total for the biennium.

- ◆ **General Government** includes City Council, Administration, Human Resources, Law, Finance and Information Technology.
- ◆ **Public Safety** includes Police and PSRFA contracted services.
- ◆ **Judicial** includes the Municipal Court.
- ◆ **Culture & Recreation** includes most Parks functions, such as administration, most recreation programs, planning & development and parks operations.
- ◆ **Health & Human Services** includes indigent counsel, adaptive recreation, youth/teen programs, senior center programs and human services.
- ◆ **Community Development** includes economic development, planning services, permit center and development engineering.
- ◆ **Public Works** includes transportation and street operations allocated to annexation.

GENERAL FUND

EXPENDITURE ASSUMPTIONS

	2023	2024
Salary Increases		
AFSCME/NR	4.0%	4.0%
Teamsters	3.5%	3.5%
KPOA	6.0% + 0.5%	4.5%
Health Plans	0.0%	5.0%
Retirement		
PERS	10.39%	10.39%
L2PD	5.30%	5.30%
Supplies	2.0%	2.0%
Services	2.0% or by contract	2.0% or by contract
Insurance Allocations		
Workers Compensation	20%	20%
Liability	30%	30%
Property	20%	10%

GENERAL FUND EXPENDITURE ADDITIONS

The significant expenditure increases to the General Fund include:

◆ Economic & Community Development

- ◆ **Extend Term-Limited Office Tech Position**, 2024: \$122,800, one-time
 - ◇ The funding extension for an Office Tech term-limited position is necessary to maintain throughput on permits to be issued and keep the Amanda team focused on implementation.
- ◆ **Convert Term-Limited (2) Plans Examiners to Permanent**, 2023: \$280,500, 2024: \$296,550, ongoing, and **Plans Examiner**, 1.0FTE, 2023: \$140,720, 2024: \$142,400, ongoing
 - ◇ These positions assist in reducing customer wait times by providing permit review capacity for the most common permits that ECD issues.
- ◆ **GIS Data Analyst**, 1.0FTE, 2023: \$168,000, 2024: \$175,170, ongoing
 - ◇ This position will provide performance measurement and business intelligence, keep current on data sets, growth tracking and analysis of economic measures in real time. Additionally, it will reduce the need for outside consultant studies related to Growth Management Act (GMA) and other growth initiatives.

GENERAL FUND

- ◆ **Talent Development Initiative**, 2023: \$35,670, 2024: \$37,130, ongoing
 - ◇ Temporary staffing for students and recent graduates to learn and contribute to real development in collaboration with seasoned professionals, which benefits both the City and students/young professionals. It also creates an opportunity to train toward anticipated needs and foster talent that might be suited for professional level FTE positions in the future.

- ◆ **Human Resources**
 - ◆ **Extend Term-Limited HR Analyst Position**, 2023: \$138,420, 2024: \$144,290, ARPA Funded
 - ◇ The HR Analyst is critical to providing professional HR services to support City employees. This position works closely with employees on protected leave cases, leads the Wellness committee, supports other benefits such as deferred compensation, interprets policies and collective bargaining agreements for appropriate compliance.

 - ◆ **Workday Training Credits**, 2023: \$66,660, 2024: \$66,660, one-time
 - ◇ The funding will allow the purchase of training credits, enabling critical hires within HR and Finance to carry out their job duties as assigned within the Workday solution. These duties include, but are not limited to, payroll processing, pay calculations, MOUs, benefit administration, recruiting, time-tracking, absence management, security and integrations.

 - ◆ **Workday Collaborative Solutions Lean-On Hours**, 2023: \$166,000, 2024: \$166,000
 - ◇ The lean-on support hours or cross functional advisory services hours for both planned and unplanned tasks, which include Workday support and troubleshooting, new functionality review and configuration support, reporting and integrations, organization change and training post production services.

- ◆ **Parks, Recreation & Community Services**
 - ◆ **Volunteer Coordinator Position**, 1.0FTE, 2023: \$153,350, 2024: \$149,590, ongoing, ARPA Funded
 - ◇ Part of a small new working group within Park Operations to manage natural areas and leverage volunteer labor with the ability to partner with local organizations. They will protect current and long-term City investments into Mill Creek Canyon, Van Doren's Landing, the Green River Corridor, and other high priority publicly accessible natural areas in Kent. The position will be fund with ARPA funds through 2026. Once the ARPA funding expires, the cost of the position will be partially offset by the \$60,000 King Conservation District Grant. The total budget for this addition includes funding for salaries and benefits, and set up costs (\$10,280 in 2023, \$100 ongoing).

 - ◆ **Maintenance Worker 2 Position**, 1.0FTE, 2023: \$112,770, 2024: \$121,730, ongoing, ARPA Funded
 - ◇ Part of the same small new working group within Park Operations mentioned above that will protect current and long-term city investments into Mill Creek Canyon, Van Doren's Landing, the Green River Corridor, and other high priority publicly accessible natural areas in Kent.

GENERAL FUND

- ◆ **Maintenance Worker 2 Position**, 1.0FTE, 2023: \$112,770, 2024: \$121,840, ongoing
 - ◇ Part of the same small new working group within Park Operations mentioned above and will be offset by a transfer in from the Drainage Fund.
- ◆ **Night Security for Locking Parks**, 2023: \$75,000, 2024: \$75,000, ongoing
 - ◇ In recent years, it has become increasingly difficult to hire and retain seasonal staff to fill evening lock up shifts. Hiring a security company to lock parks would be safer and more reliable and reduce the need to have FTE's cover overtime shifts to perform nightly lock ups when seasonal staff either can't be hired, leave unexpectedly or call in.
- ◆ **Temp Wage Increase and Restoration**, 2023: \$71,180, 2024: \$74,260, ongoing
 - ◇ Additional funding to increase hourly wage rates in Recreation, in order to be competitive with other potential employers. Restore the reduction in temp wages in the 2022 mid-biennium adjustment that was reduced to fund the Senior Center Coordinator term-limited position.
- ◆ **Shift Maintenance Worker 2 Positions**, 0.50 FTE, 2023: \$49,010, 2024: \$52,970, ongoing
 - ◇ Shift two Maintenance Worker 2 positions from 75 percent Park Operations / 25 percent Public Works to 100 percent Park Operations.
- ◆ **Police**
 - ◆ **Unfreeze Corrections Officer Position**, 2023: \$124,900, 2024: \$135,580, ongoing, ARPA Funded
 - ◇ Unfreeze position that was frozen due to COVID, which would be assigned to Programs, increasing the jail capacity.
 - ◆ **Unfreeze Records Specialist Position**, 2023: \$115,170, 2024: \$125,240, ongoing, ARPA Funded
 - ◇ Police records increase as the City grows, unfreezing the position that was frozen due to COVID will allow for better quality of service to the public.
 - ◆ **Evidence Supervisor/Tech Position**, 1.0FTE, 2023: \$131,740, 2024: \$143,330, ongoing
 - ◇ Evidence staff have struggled to keep up with the demand on evidence that is brought in since an Evidence Supervisor was cut due to COVID. This addition will bring staffing levels back to pre-pandemic levels in Evidence.
 - ◆ **Convert Term-Limited Office Tech 3 to Permanent Administrative Assistant 2**, 0.25 FTE, 2023: \$120,770, 2024: \$123,660, ongoing
 - ◇ This position would provide Admin support to the Police training staff. The current position is a 0.75 FTE and paid out of the Traffic School Fund, which no longer has the funding to support the position thereby shifting to the General Fund.

GENERAL FUND

- ◆ **Convert Part-Time Court Security Officer to Full-Time**, 0.47 FTE, 2023: \$39,280, 2024: \$40,330, ongoing
 - ◇ Convert the position to full-time which will enable the hiring of candidates. The position has been vacant for a while and Patrol Officers have been covering shifts at the Court.
- ◆ **Recruitment Supplies**, 2023: \$133,940, 2024: \$133,940, ongoing
 - ◇ Increased funding for recruiting advertising, recruiting digital tools and program supplies, events/registrations, overtime, PST contract/testing and pre-employment costs.
- ◆ **Corrections Commander Term-Limited Position**, 1.0 FTE, 2023: \$96,900, one-time
 - ◇ Addition of a 6-month term-limited position to cover the transition of the current Corrections Commander to oversee the recruiting, selection and training of their replacement, as well as the completion of several major contracts, facility projects and programs.
- ◆ **Other Adjustments**
 - ◆ **B&O Transfers Out**, 2023: (\$11,230,000), 2024: (\$11,450,000), ongoing
 - ◇ B&O funded projects traditionally have been funded out of the General Fund, but beginning in 2023, B&O funded projects will be funded out of the Capital Resources Fund due to the shift in revenues.
 - ◆ **ARPA Transfers Out**, 2023: \$2,108,090, 2024: \$863,190, one-time
 - ◇ ARPA funds are transferred into the general fund and then then transferred out to their assigned project. A summary of the ARPA requests can be found starting on page 78 of the Overview Section and pages 352-353 of the Budget by Fund section.

Details are displayed in the **Major Expenditure Changes—General Fund by Department** table on the following page.

GENERAL FUND

MAJOR EXPENDITURE CHANGES—GENERAL FUND BY DEPARTMENT

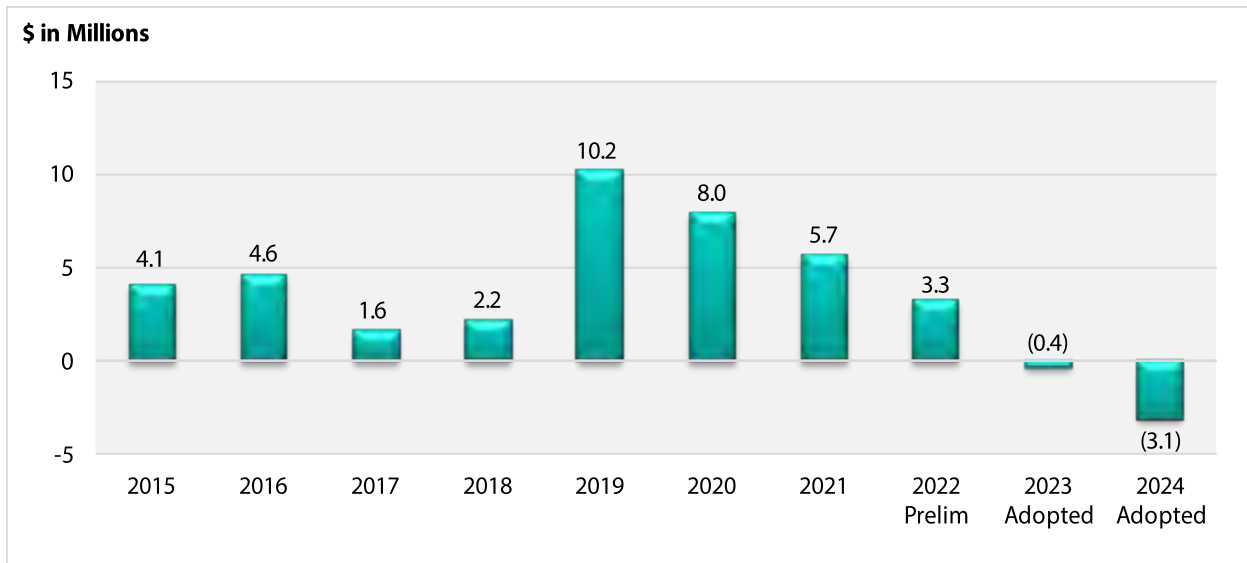
	FTE	Amount	FTE	Amount
Operating Adjustments				
Economic & Community Development				
Extend Term-Limited Office Tech		\$ -		\$ 122,800
Convert (2) Term-Limited Plans Examiners to Permanent		280,500		296,550
Additional Plans Examiner	1.0	140,720		142,400
GIS Data Analyst	1.0	168,000		175,170
Talent Development Initiative		35,670		37,130
Human Resources				
Extend Term-Limited HR Analyst Position (ARPA)		138,420		144,290
Workday Training Credits		66,660		66,660
Workday Collaborative Solutions Lean-On Hours		166,000		166,000
Parks, Recreation & Community Services				
Maintenance Worker 2 (ARPA)	1.0	112,770		121,730
Volunteer Coordinator (ARPA)	1.0	143,070		149,490
Set up / Recurring Costs		10,280		100
Maintenance Worker 2	1.0	112,770		121,840
Night Security for Locking Parks		75,000		75,000
Temp Wage Increase & Restoration		71,180		74,260
Shift (2) MW2 from 75% Parks / 25% PW to 100% Parks	0.50	49,010		52,970
Police				
Unfreeze Corrections Officer Position (ARPA)		124,900		135,580
Unfreeze Records Specialist Position (ARPA)		115,170		125,240
Evidence Supervisor/Tech Position (ARPA)	1.0	131,740		143,330
Convert Term-Limited Office Tech 3 to Permanent Administrative Assistant 2	1.0	120,770		123,660
Convert Part-Time Court Security Officer to Full-Time	0.47	39,280		40,330
Recruitment Supplies		133,940		133,940
Corrections Commander Term-Limited Position	1.0	96,900		
Other Adjustments				
Shift Annual Capital Allocations to Capital Resources Fund		(11,230,000)		(11,450,000)
ARPA Transfers to Other Funds		2,108,090		863,190
Total Expenditures	8.97	\$ (6,789,160)	0.00	\$ (8,138,340)

GENERAL FUND

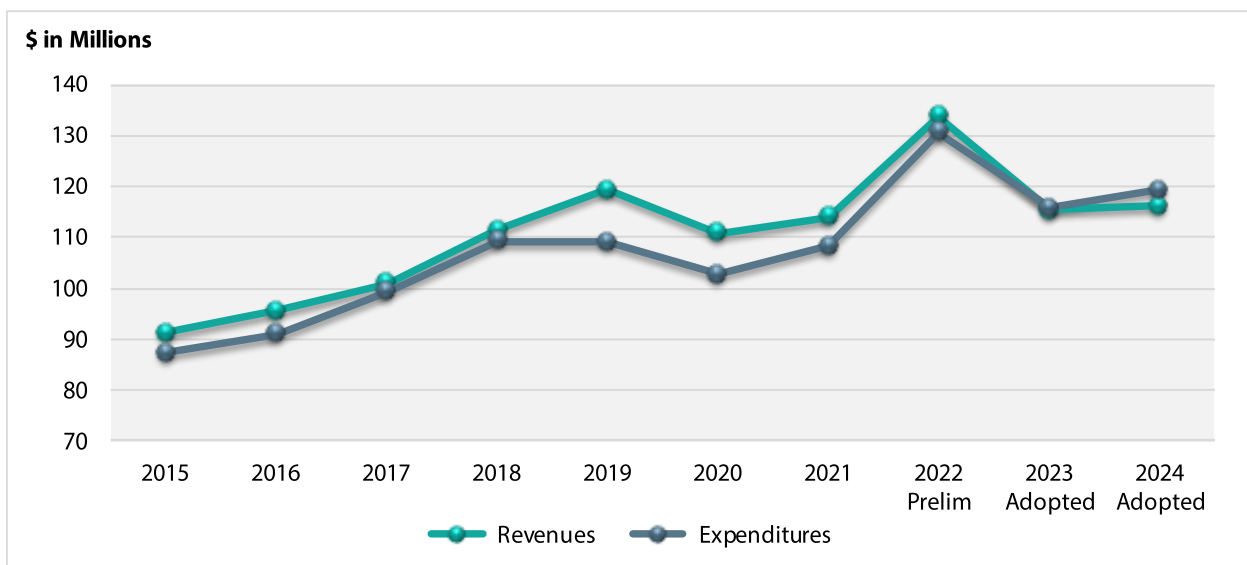
GENERAL FUND BALANCE

The **General Fund Change in Fund Balance** and **General Fund Revenue & Expenditures** tables below represent the actual difference between revenues and expenditures in the General Fund since 2015. The figures in these graphs are inclusive of annexation related revenues and expenditures.

GENERAL FUND CHANGE IN FUND BALANCE



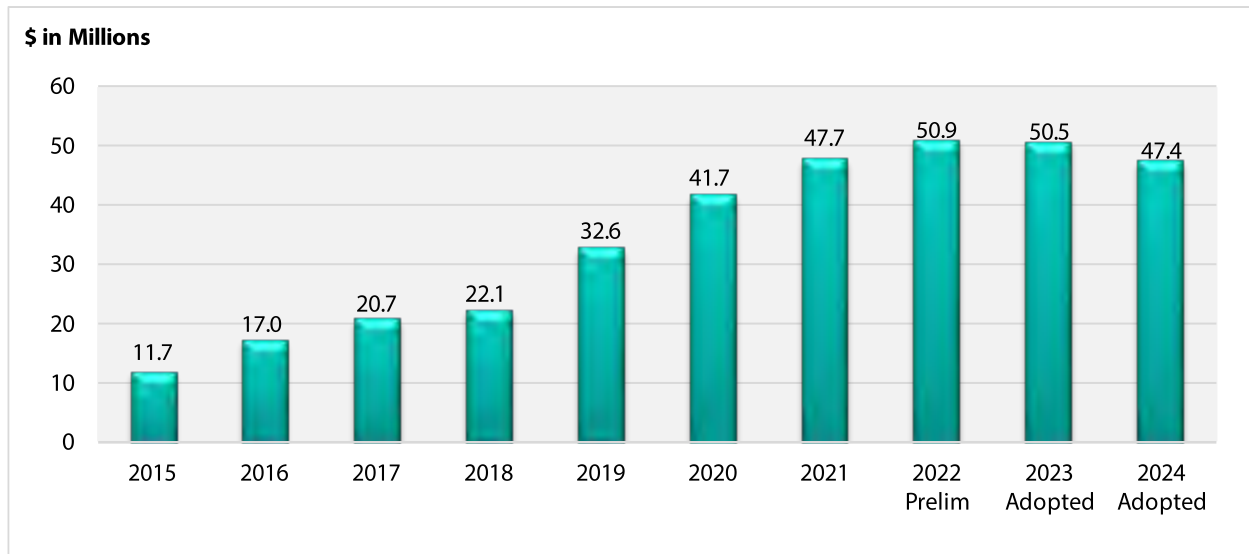
GENERAL FUND REVENUE & EXPENDITURES



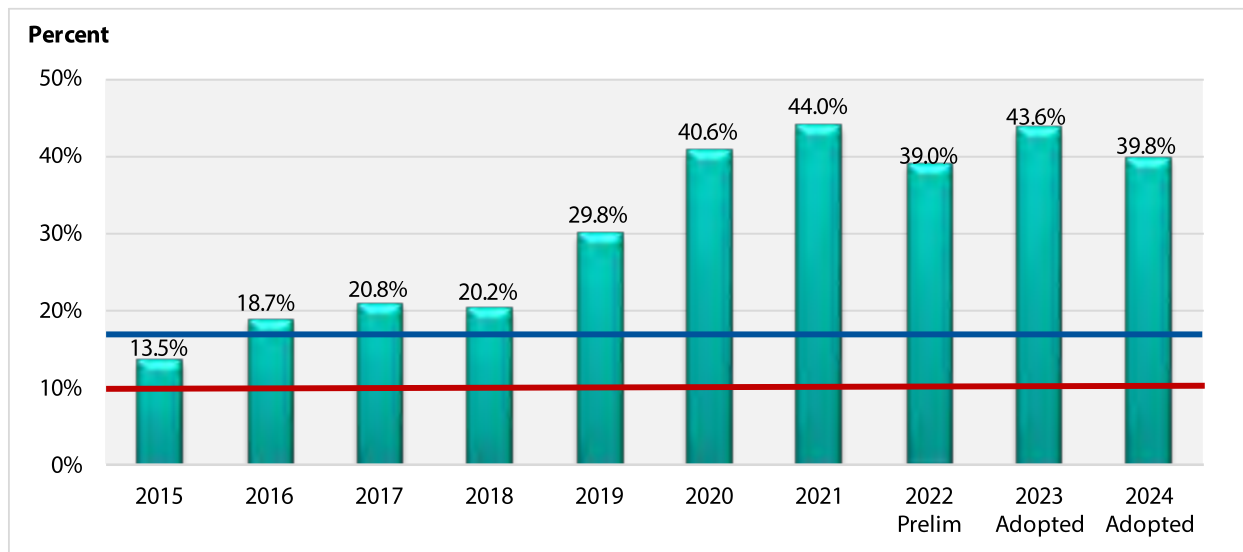
GENERAL FUND

The following tables, **Unreserved General Fund Balance** and **Unreserved General Fund Balance as a Percent of General Fund Budget**, demonstrate trends in the unreserved portion (excluding annexation) of the General Fund balance. In 2017, the City updated its fiscal policy on unreserved General Fund balance, increasing the required fund balance from 10 percent to 18 percent of current year budgeted expenditures, roughly two months of operating expenses. **Unreserved General Fund Balance as a Percent of General Fund Budget** demonstrates the old 10 percent (red line) and updated 18 percent (blue line) requirements for comparative purposes.

UNRESERVED GENERAL FUND BALANCE



UNRESERVED GENERAL FUND BALANCE AS A PERCENT OF GENERAL FUND BUDGET



SPECIAL REVENUE FUNDS

From a budgetary perspective, Special Revenue Funds account for revenue sources (other than special assessments and major capital projects) that are legally restricted for a specific purpose. The **Special Revenue Operating Expenditure Summary** table below lists each of the City’s Special Revenue Funds and the operating expenditure budget associated with those funds.

SPECIAL REVENUE FUNDS OPERATING EXPENDITURE SUMMARY

	2022	2023	2022 vs 2023		2024	2023 vs 2024	
	Adj Budget	Adopted	\$ Change	% Change	Adopted	\$ Change	% Change
Street Operating	\$ 19,965,520	\$ 20,758,250	\$ 792,730	4.0 %	\$ 20,713,310	\$ (44,940)	(0.2) %
LEOFF 1 Retiree Benefits	1,572,840	1,581,160	8,320	0.5	1,612,800	31,640	2.0
Lodging Tax	509,050	268,880	(240,170)	(47.2)	274,520	5,640	2.1
Youth/Teen	925,650	1,049,920	124,270	13.4	1,076,330	26,410	2.5
Capital Resources	21,903,480	33,685,900	11,782,420	53.8	35,081,530	1,395,630	4.1
Criminal Justice	10,265,280	13,191,700	2,926,420	28.5	11,921,270	(1,270,430)	(9.6)
Human Services	5,328,089	5,251,400	(76,689)	(1.4)	5,278,660	27,260	0.5
City Art Program	560,640	112,700	(447,940)	(79.9)	107,930	(4,770)	(4.2)
ShoWare Operating	4,393,600	3,429,620	(963,980)	(21.9)	1,300,350	(2,129,270)	(62.1)
Impact Fees	\$ 3,922,390	\$ 4,150,840	\$ 228,450	5.8 %	\$ 4,254,610	\$ 103,770	2.5 %

SPECIAL REVENUE FUNDS—MAJOR CHANGES

Street Operating Fund: The 2023 adopted budget reflects a 4.0 percent increase from the 2022 adjusted budget, and a 0.2 percent decrease in the 2024 budget.

Additions to the Street Fund budget include one-time funding in 2023 to purchase a truck attenuator, a skid-steer and trailer, an asphalt roller and trailer and a front loader. The truck attenuator is \$75,000 and is needed to create a safer work environment. This piece of equipment will be mounted on the rear of a large truck and placed at the beginning of a work zone; it will absorb any impacts from errant drivers and help keep the vehicle from entering the work area. The Street Fund will contribute \$75,000 for a skid-steer and trailer that will be shared with Vegetation (full cost is \$150,000). This piece of equipment is versatile and can be used in a wide variety of tasks, especially in difficult reach, sloped areas to aid in the removal of garbage and debris. The asphalt roller and trailer is budgeted at \$235,000 and will provide a smoother road surface (rideability) and overall road product. The Street Fund will contribute \$60,000 for a front loader that will be shared with the utilities (full cost is \$300,000) and will be used to manage the materials located at the KEHOC facility.

Ongoing funding to support the Kent Bicycle Advisory Board and the Transportation Safety Program have also been added to the Street Fund budget starting in 2023. The adopted budget includes \$5,000 in 2023 and \$2,000 (ongoing) in 2024 to support the Kent Bicycle Advisory Board (KBAB). The Board is charged with promoting bicycling, improving bicycle safety and developing demonstration projects to encourage bicycle community in the City. These funds will be used by the City to make purchases in support of KBAB and KBAB sponsored events. Also included in this adopted budget is dedicated funding for the Transportation Safety Program, which will be used to design and construct spot, segment and systemic safety improvements throughout Kent. Existing funds within the Streets annual capital allocation will be used to fund this program (\$120,000).

SPECIAL REVENUE FUNDS

Capital Resources Fund: The 2023 adopted budget reflects a 53.8 percent increase from the 2022 adjusted budget and a 4.1 percent increase in the 2024 budget. The majority of this increase is due to the shifting of revenues between the General Fund and Capital Resources Fund. Annual allocations for Street and Parks capital projects traditionally have been funded out of the General Fund, but beginning in 2023, these annual allocations will be funded out of the Capital Resources Fund. This ongoing change increases the transfers out by \$11.0 million in 2023 and \$11.2 million in 2024. In addition, \$25.1 million is provided for capital projects over the biennium, including:

- ◆ \$10.0 million for facilities reinvestment
- ◆ \$7.77 million for the construction of the \$24.5 million KEHOC project
- ◆ \$6.0 million of information technology projects

Lists of all of the funded capital projects can be found in the **Capital Program** section of the Overview on pages 69-76.

Criminal Justice Fund: The 2023 adopted budget reflects a 28.5 percent increase from the 2022 adjusted budget and a 9.6 percent decrease in the 2024 budget. \$906,000 has been budgeted each year to purchase police vehicles and start a catastrophic vehicle replacement fund, using school zone camera funding, as part of the City's car-per-officer program. Additionally, the school zone camera fund will add \$132,000 (ongoing) to the budget for investigative technology (cameras, software licenses, phones, etc). This new equipment will allow officers to conduct more in-depth investigations prior to filing felony cases.

A total of \$2.0 million will be contributed to the construction of the KEHOC facility from the Criminal Justice School Zone Camera and Red-Light Camera fund balances in 2023. The Criminal Justice fund balance will also be used to transfer \$143,840 to the Corrections Annex Fence project.

The Kent Correctional Facility does not have the capacity to hold inmates serving longer term sentences and book subjects at the time of their arrest. In order to address this issue, \$100,000 (ongoing), has been added to the Criminal Justice Fund budget to send longer term committed inmates to the Yakima County Correctional Facility.

The City is expanding the Red-Light Camera program in mid-2023. The adopted budget includes an increase to the Red-Light Camera revenue of \$510,000 in 2023 and \$1,812,960 in 2024. This increase in revenues is partially offset by an increase to the maintenance cost of the cameras (\$276,090 in 2023 and \$593,220 in 2024), an increase to the body-worn camera expenses (\$98,710 in 2023 and \$148,060 in 2024) and the addition of a Judicial Specialist to assist in the additional workload on Court staff (1.0FTE, \$56,290 in 2023 and \$117,530 in 2024). Also included in the Red-Light Camera Fund is \$32,000 in 2023 and \$60,000 (ongoing) in 2024 to fund the FLOCK system. FLOCK is a software and hardware solution for automatic license plate detection through a camera system and a web based platform. These cameras will be placed in stationary posts on major roads around the City and will allow officers to look for suspects in current investigations, as well as join data from other departments in the area.

The Criminal Justice Fund budget has been reduced by \$89,930 in 2023 and \$94,870 in 2024 due to the shifting of an Office Technician 3 to the General Fund. This position was funded by the Traffic School Fund, but there are no longer enough revenues to cover the cost of the position.

SPECIAL REVENUE FUNDS

Human Services Fund: The 2023 adopted budget reflects a 1.4 percent decrease from the 2022 adjusted budget and a 0.5 percent increase in the 2024 budget. Sixty percent of the Housing Sales Tax revenues are budgeted to be transferred out to a project and be used for the construction of housing or operations and maintenance of such housing. Included in the Human Services Fund budget is funding for a membership with the South King County and Homelessness Partners (SKHHP). This membership would enable staff to work with other SKHHP members and share information and resources to promote housing policy, coordinate public resources and provide a unified voice for South King County.

ShoWare Operating Fund: The 2023 adopted budget reflects a 21.9 percent decrease from the 2022 adjusted budget and a 62.1 percent decrease in the 2024 budget. In 2022, the City received funds from the Small Business Administration’s Shuttered Venue Operators Grant for the accesso ShoWare Center. An additional \$2.5 million has been budgeted in 2023 and \$325,000 in 2024 using a combination grant funding and fund balance to repair and replace capital assets at the accesso ShoWare Center. A list of the funded capital projects can be found in the **Capital Program** section on pages 104-139.

MAJOR REVENUE CHANGES—SPECIAL REVENUE FUNDS

	2023 Adopted Changes	2024 Adopted Changes
Capital Resources Fund		
Shift 52.5% of Property Tax to Capital Resources Fund	\$ 17,320,430	\$ 17,666,850
Shift CRF Sales Tax to General Fund	(6,017,480)	(6,077,650)
Shift CRF Utility Taxes to General Fund	(2,161,293)	(3,494,050)
Criminal Justice Fund		
Red-Light Camera Revenue	510,000	1,812,960
MVET High Crime	454,700	463,790
Human Services Fund		
Housing Sales Tax	\$ 416,220	\$ 19,420
Total Revenues	\$ 10,522,577	\$ 10,391,320

SPECIAL REVENUE FUNDS

MAJOR EXPENDITURE CHANGES—SPECIAL REVENUE FUNDS

	2023 Adopted Changes		2024 Adopted Changes	
	FTE	Amount	FTE	Amount
Street Operating				
Truck Attenuator		\$ 75,000		
Multi-Function Skid-Steer and Trailer		75,000		
Asphalt Roller and Trailer		235,000		
Front Loader		60,000		
Kent Bicycle Advisory Board		5,000		2,000
Capital Resources Fund				
Transfers Out:				
Parks Annual Capital Allocation		2,750,000		2,805,000
Streets Annual Capital Allocation		8,250,000		8,420,000
IT Annual Capital Allocation		1,650,000		1,683,000
Facilities Reinvestment Fund		5,000,000		5,000,000
HVAC Control Upgrade		230,000		
IT Capital Projects		1,872,000		820,000
KEHOC Facility		3,000,000		4,773,060
Parks On-Site Dumpsters		45,000		
PD Cooling Tower Upgrade		223,750		
PD Facility Upgrades				700,000
Senior Center Solar Grant Match		120,000		
Shops Parking Gate		12,940		
Criminal Justice Fund				
Car per Officer Program		906,000		906,000
Red-Light Cameras		276,090		593,220
Body-Worn Cameras		98,170		148,060
Judicial Specialist	1.0	56,290		117,530
Jail Services Contract		100,000		100,000
FLOCK Cameras		32,000		60,000
Investigative Technology		132,000		132,000
Move Office Tech to GF	(0.75)	(89,930)		(94,870)
Transfer Out to KEHOC Project		2,000,000		
Transfer Out to Corrections Annex Fence Project		143,840		
Human Services Fund				
South King County and Homelessness Membership		46,970		51,710
ShoWare Operating Fund				
Capital Projects		2,430,000		325,000
Transfer Out to IT Project		70,000		
Total Expenditures	0.25	\$ 29,805,120	0.0	\$ 26,541,710

ENTERPRISE FUNDS

The City's Enterprise Funds include the Water, Sewer, Drainage and Solid Waste Utility Funds as well as the Golf Complex Fund. Enterprise funds are established for government operations that are financed and operated in a manner similar to business enterprises. The cost of providing the service to the general public is intended to be financed or recovered through user charges. The **Enterprise Funds Operating Expenditure Summary** table below lists each of the City's Enterprise Funds and the operating expenditure budget associated with those funds.

ENTERPRISE FUNDS OPERATING EXPENDITURE SUMMARY

	2022	2023	2022 vs 2023		2024	2023 vs 2024	
	Adj Budget	Adopted	\$ Change	% Change	Adopted	\$ Change	% Change
Water Utility	\$ 27,023,970	\$ 32,373,770	\$ 5,349,800	19.8 %	\$ 35,027,600	\$ 2,653,830	8.2 %
Sewer Utility	33,187,400	38,937,000	5,749,600	17.3	38,471,960	(465,040)	(1.2)
Drainage Utility	28,172,100	31,145,430	2,973,330	10.6	28,666,630	(2,478,800)	(8.0)
Solid Waste Utility	1,234,930	836,970	(397,960)	(32.2)	874,800	37,830	4.5
Golf Complex	\$ 3,114,890	\$ 2,978,640	\$ (136,250)	(4.4) %	\$ 3,103,660	\$ 125,020	4.2 %

ENTERPRISE FUNDS—MAJOR CHANGES

Water Fund: The 2023 adopted budget reflects a 19.8 percent increase from the 2022 adjusted budget and a 8.2 percent increase in the 2024 budget. The adopted budget includes \$75,000 (one-time) to purchase an asphalt roller and equipment trailer to replace the Water Fund's current 27 year old roller, which is used for paving utility cuts after water infrastructure installations and repairs. An additional \$102,500 (one-time) is included in 2023 to fund 50 percent of an excavator that will be shared with the Drainage Fund (\$205,000 total cost). The excavator will be used in the repairs and installation of infrastructure, and excavation of ditches of culverts. The Water Fund will contribute \$135,000 for a front loader that will be shared with Streets and the other utilities (full cost is \$300,000) and will be used to manage the materials located at the KEHOC facility. The Water Fund will contribute \$1,907,980 in 2023 and 2024 (\$3,815,960 for the biennium) to the construction of the KEHOC facility.

Sewer Fund: The 2023 adopted budget reflects a 17.3 percent increase from the 2022 adjusted budget and a 1.2 percent decrease in the 2024 budget. The Sewer Fund will contribute \$60,000 (one-time) for a front loader that will be shared with Streets and the other utilities (full cost is \$300,000) and will be used to manage the materials located at the KEHOC facility. The Sewer Fund will contribute \$1,319,230 in 2023 and 2024 (\$2,638,460 for the biennium) to the construction of the KEHOC facility.

Drainage Fund: The 2023 adopted budget reflects 10.6 percent increase from the 2022 adjusted budget and a 8.0 percent decrease in the 2024 budget. The Drainage Fund will contribute \$45,000 (one-time) for a front loader that will be shared with Streets and the other utilities (full cost is \$300,000) and will be used to manage the materials located at the KEHOC facility. An additional \$102,500 (one-time) is included in the 2023 budget to fund 50 percent of an excavator that will be shared with the Water Fund (\$205,000 total cost). The excavator will be used in the repairs and installation of infrastructure, and excavation of ditches and culverts. The Drainage Fund will contribute \$2,285,300 in 2023 and 2024 (\$4,570,600 for the biennium) to the construction of the KEHOC facility.

ENTERPRISE FUNDS

Golf Complex: A transfer in of \$696,020 is included in the 2023 budget for the Golf Complex Fund. This transfer in is to mitigate the effects that the COVID-19 public health emergency had on the Riverbend Golf Complex. These revenues will be used to address capital needs at the Golf Complex.

Utility Clearing: Vegetation will contribute \$75,000 for a skid-steer and trailer that will be shared with Streets (full cost is \$150,000). The adopted budget also includes the shifting of two Maintenance Worker 2 positions from 75 percent Park Operations / 25 percent Public Works Vegetation to 100 percent Park Operations (0.50 FTE, which is a reduction of \$49,010 in 2023 and \$52,970 in 2024 (ongoing).

MAJOR REVENUE CHANGES—ENTERPRISE FUNDS

	2023 Adopted Changes	2024 Adopted Changes
Golf Complex		
Revenue Reimbursement	\$ 696,020	\$ -
Total Revenues	\$ 696,020	\$ -

MAJOR EXPENDITURE CHANGES—ENTERPRISE FUNDS

	2023 Adopted Changes		2024 Adopted Changes	
	FTE	Amount	FTE	Amount
Water Utility				
Asphalt Roller and Equipment Trailer		\$ 75,000		
Excavator		102,500		
Front Loader		135,000		
Transfer Out to KEHOC Project		1,907,980		1,907,980
Sewer Utility				
Front Loader		60,000		
Transfer Out to KEHOC Project		1,319,230		1,319,230
Drainage Utility				
Excavator		102,500		
Front Loader		45,000		
Transfer Out to KEHOC Project		2,285,300		2,285,300
Transfer Out to General Fund		112,780		121,730
Utility Clearing				
Multi-Function Skid-Steer and Trailer		75,000		
Shift (2) MW2 from 75% Parks / 25% PW to 100% Parks	(0.50)	(49,010)		(52,970)
Total Expenditures	(0.50)	\$ 6,171,280	0.00	\$ 5,581,270

INTERNAL SERVICE FUNDS

Internal Service Funds are established for those operations which provide services to the operating funds of the City of Kent on a cost reimbursement basis. These funds, like Enterprise Funds, are financed and operated in a manner similar to a business enterprise except with the users being other City funds. The **Internal Service Operating Expenditure Summary** table below lists each of the City's Internal Service Funds and the operating expenditure budget associated with those funds.

INTERNAL SERVICE FUNDS OPERATING EXPENDITURE SUMMARY

	2022	2023	2022 vs 2023		2024	2023 vs 2024	
	Adj Budget	Adopted	\$ Change	% Change	Adopted	\$ Change	% Change
Fleet Services	\$ 9,196,540	\$ 8,184,380	\$ (1,012,160)	(11.0) %	\$ 7,255,600	\$ (928,780)	(11.3) %
Central Stores	414,110	375,610	(38,500)	(9.3)	383,670	8,060	2.1
Information Technology	10,982,980	11,828,630	845,650	7.7	12,472,820	644,190	5.4
Multimedia	1,143,310	1,069,090	(74,220)	(6.5)	1,119,250	50,160	4.7
Facilities	8,981,350	7,378,030	(1,603,320)	(17.9)	7,558,470	180,440	2.4
Unemployment	219,010	205,260	(13,750)	(6.3)	207,250	1,990	1.0
Workers Compensation	2,125,610	2,380,640	255,030	12.0	2,670,670	290,030	12.2
Health & Employee Wellness	15,580,790	15,893,380	312,590	2.0	16,530,970	637,590	4.0
Liability Insurance	4,244,070	4,610,190	366,120	8.6	5,058,720	448,530	9.7
Property Insurance	\$ 830,750	\$ 914,090	\$ 83,340	10.0 %	\$ 1,001,100	\$ 87,010	9.5 %

Information Technology: The 2023 adopted budget reflects a 7.7 percent increase from the 2022 adjusted budget and a 5.4 percent increase in the 2024 budget. A Tech Support Specialist position (1.0 FTE, ongoing) has been added with a position cost of \$124,930 in 2023 and \$126,480 in 2024 and is partially offset by a reduction to professional services of \$98,490 in 2023 and \$100,000 in 2024. The adopted budget also includes an increase of \$151,570 in 2023 and \$62,630 in 2024 for software maintenance and subscription expenditures. Additionally, \$165,000 in 2023 and \$85,000 (ongoing) in 2024 has been added to the adopted budget for Aerial Imagery, which allows for various City departments to have a clearer, more detailed picture of the City and enables them to make informed decisions faster. The increase in expenditures are offset by increased contributions from departments.

Facilities: The 2023 adopted budget reflects an 17.9 percent decrease from the 2022 adjusted budget and a 2.4 percent increase in the 2024 budget. The 2022 budget included \$2.03 million in carryforward budgets, so the budget is not actually decreasing by 18.0 percent. \$50,000 has been added to the budget in 2023 and \$40,000 in 2024 to replace 24 existing automated external defibrillator (AED) units and add six more units for a total of 30 units in seven City buildings.

Workers Compensation: The 2023 adopted budget reflects a 12.0 percent increase from the 2022 adjusted budget and a 12.2 percent increase in the 2024 budget. The 2023 adopted budget has increase by \$805,030 from the 2022 adopted budget and \$312,590 from the 2022 adjusted budget. The increase in expenditures is offset by a 20 percent increase in department contributions in 2023 and 2024.

Mid-year budget adjustments were needed in 2022 for the Workers Compensation, Liability Insurance and Property Insurance Funds. The 2023 budget for these funds increased by 20-30 percent over the 2022 adopted budget due to increased insurance premiums, increased judgment claims and in order to maintain required minimum fund balances.

INTERNAL SERVICE FUNDS

Liability Insurance: The 2023 adopted budget reflects a 8.6 percent increase from the 2022 adjusted budget and a 9.7 percent increase in the 2024 budget. The 2023 adopted budget increase by \$816,120 over the 2022 adopted budget due to insurance premiums and judgement claims, which have increased significantly over the last two years. The increase in expenditures is offset by a 30 percent increase in department contributions in 2023 and 2024.

Property Insurance: The 2023 adopted budget reflects a 10.0 percent increase from the 2022 adjusted budget and a 9.5 percent increase in the 2024 budget. Insurance premiums for property insurance have increased by roughly \$100,000 per year over the last three years. This increase in expenditures is offset by a 20 percent increase in department contributions in 2023 and a ten percent increase in 2024.

MAJOR REVENUE CHANGES—INTERNAL SERVICE FUNDS

	2023 Adopted Changes	2024 Adopted Changes
Information Technology Fund		
Adjust Revenues from Departments	\$ 350,060	\$ 178,380
Facilities Fund		
Adjust Revenues from Departments	61,100	60,010
Workers Compensation, Liability & Property Insurance		
Adjust Revenues from Departments - Workers Compensation	301,000	344,940
Adjust Revenues from Departments - Liability Insurance	918,940	1,194,620
Adjust Revenues from Departments - Property Insurance	155,920	93,530
Total Revenues	\$ 1,787,020	\$ 1,871,480

MAJOR EXPENDITURE CHANGES—INTERNAL SERVICE FUNDS

	2023 Adopted Changes		2024 Adopted Changes	
	FTE	Amount	FTE	Amount
Information Technology				
Tech Support Specialist Position	1.0	124,930		126,480
offset by a reduction to Professional Services		(98,490)		(100,000)
Maintenance and Subscription Expenses		151,570		62,630
Aerial Imagery		165,000		85,000
Facilities Fund				
AED Units		50,000		40,000
Workers Compensation, Liability & Property Insurance				
Workers Compensation premiums and judgements		805,030		290,030
Liability Insurance premiums and judgements		816,120		448,530
Property Insurance premiums		128,340		87,010
Total Expenditures	1.0	\$ 2,142,500	0.0	\$ 1,039,680

CAPITAL PROGRAM

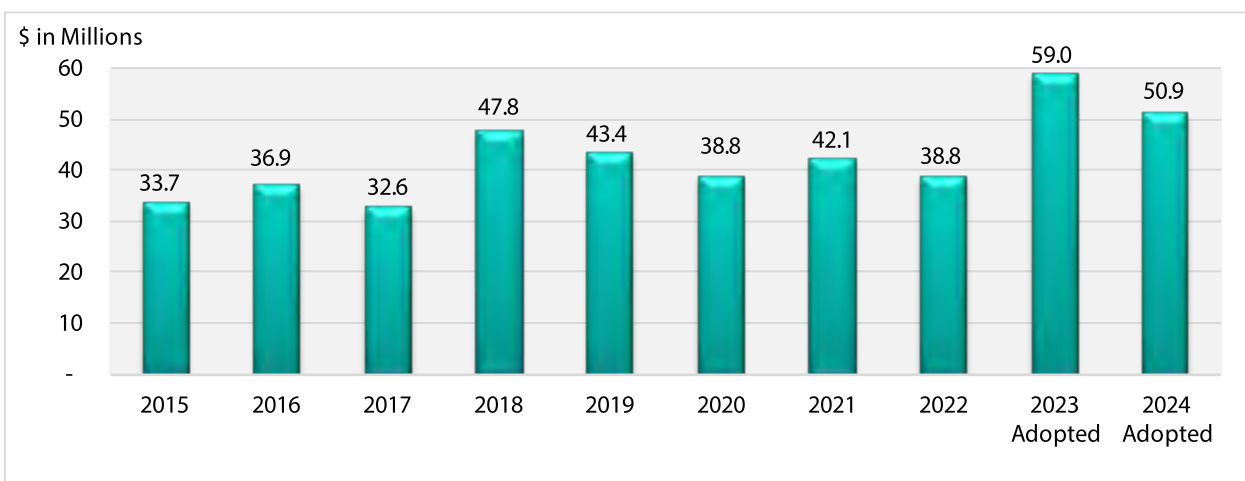
The 2023-2024 budget includes significant investments to address the City’s capital needs. The planned investments, \$59,002,130 in 2023 and \$50,917,860 in 2024, are fully funded and incorporated in the City’s six-year Capital Improvement Program. The Capital Improvement Program is one of the elements of the City’s Comprehensive Plan required by Washington’s Growth Management Act (GMA). The GMA requires governments to identify the public facilities required to address expected growth, without decreasing current service levels below locally established minimum standards. Further, the GMA requires that capital projects included in the plan be financially feasible or, in other words, dependable revenue sources must equal or exceed costs. If the costs exceed revenue, the City must either reduce its level of service requirement or reduce costs by implementing non-capital alternatives or other methods to bring costs in alignment with available resources.

The **Capital Projects** table below reflects the proposed capital investment by function for 2023-2024 and the **Capital Investments** graph shows the total capital investment City-wide for the past decade.

CAPITAL PROJECTS

	2023 Adopted	2024 Adopted
Utilities	\$ 20,036,000	\$ 16,795,000
Streets	8,295,300	8,415,410
Parks	5,465,270	4,982,500
Facilities	17,424,100	17,098,170
Information Technology	4,551,460	3,301,780
accesso ShoWare Center	2,430,000	325,000
Other	800,000	-
Total Capital Projects	\$ 59,002,130	\$ 50,917,860

CAPITAL INVESTMENTS



CAPITAL PROGRAM

Funding for capital projects generally come from five major categories:

- ◆ **Taxes/Fees:** This source includes non-dedicated taxes such as property tax and sales tax, and dedicated taxes such as real estate excise tax, as well as impact and other fees paid by developers.
- ◆ **User Fees:** This revenue source represents fees paid for specific services provided by the government. These monies are restricted and must be used to support the service for which they were collected. Examples include utility fees (water, sewer, drainage) and golf course fees.
- ◆ **Grants and Contributions:** This source includes federal, state, county and other contributions for specific qualified projects.
- ◆ **Bonds:** Bonds are interest bearing debt issued by the City for a specific purpose. Bonds require a formal and on-going payback source to make debt service payments.
- ◆ **Intergovernmental Loans:** This category represents loans from one department to another. Like bonds, these loans are interest bearing and require a formal payback source and schedule.

The capital planning process must include a reasonable determination of future operating impacts, i.e. on-going maintenance, custodial services, utility costs, etc. It is necessary for the City to plan on these types of costs to ensure that operating funding is available to be budgeted and expended in future years.

Approved capital projects for 2023 and 2024 are listed on the following pages.

CAPITAL PROGRAM

CAPITAL ADDITIONS—UTILITIES

Water	2023 Adopted	2024 Adopted
2023 Watermain	\$ 300,000	
228th-Central-88th Waterline		1,000,000
590 Zone Transmission (EH 640 PZ)		980,000
76th North	525,000	
Automate Shops Parking Gate	54,000	
Clark & Kent Springs Chlorination Improvements		350,000
CSTM/590PZ Intertie	200,000	
Miscellaneous Water	500,000	500,000
PLC Upgrades	35,000	35,000
Reservoir Recoating	500,000	500,000
Rock Creek Mitigation Projects	500,000	500,000
Security Improvements per VA	50,000	50,000
SR516/Covington Way - CSTM&KSTM	500,000	500,000
Tacoma Intertie - Ongoing Capital	50,000	50,000
Transmission Easements	50,000	50,000
Watermain Replacements/Repairs	698,000	535,000
Well Rehabilitation	200,000	200,000
West Hill Booster Pump Station	1,000,000	1,400,000
West Hill Transmission Main	2,150,000	1,650,000
Total Expenditures	\$ 7,312,000	\$ 8,300,000

Sewer	2023 Adopted	2024 Adopted
Frager Road Pump Station - Grinder	\$ 100,000	
Horseshoe Acres Pump Station		1,000,000
Linda Heights Pump Station	2,500,000	
Miscellaneous Pump Station Rehab	75,000	75,000
Miscellaneous Sewer		500,000
Sewer Main Replacements/Relining	325,000	140,000
Sewer Root Maintenance	50,000	50,000
Total Expenditures	\$ 3,050,000	\$ 1,765,000

CAPITAL PROGRAM

CAPITAL ADDITIONS—UTILITIES

Drainage	2023 Adopted	2024 Adopted
81st Avenue Pump Station	\$ 1,000,000	\$ 600,000
Drainage Property Maintenance	200,000	200,000
GRNRA Pump Station North	430,000	2,575,000
GRNRA Security & Maintenance	50,000	50,000
Lower Russell Road Levee	250,000	
Mill Creek at 76th Avenue Flood Protection	4,000,000	
Mill Creek Culvert Maintenance	250,000	250,000
Mill Creek Rehabilitation	2,500,000	1,705,000
Miscellaneous Environmental Projects	50,000	50,000
Miscellaneous Drainage	300,000	300,000
Pipe Replacements/Relining	644,000	1,000,000
Total Expenditures	\$ 9,674,000	\$ 6,730,000

CAPITAL PROGRAM

CAPITAL ADDITIONS—TRANSPORTATION

Annual Capital Resources Fund Allocation	2023 Adopted	2024 Adopted
In-house Overlays	\$ 250,000	\$ 250,000
Street Contracted Projects	655,000	750,000
Meet Me on Meeker 64th Avenue		1,000,000
Mill Creek at 76th Avenue Flood Prevention	3,000,000	1,500,000
SR 509 - Stage 1b - SR 516 Interchange Auxiliary Lane		250,000
SR 509 - Stage 2 - Southbound Auxiliary Lane		250,000
City Safety Transportation Program	120,000	120,000
Total Expenditures	\$ 4,025,000	\$ 4,120,000

The total amount of the Capital Resources Fund (CRF) annual allocation to transportation capital projects is \$4,025,000 in 2023 and \$4,120,00 in 2024. In addition to the capital projects noted above, annual CRF funding is provided in the Street Operating Fund for projects as shown in the following table.

Street Operating Fund -Annual CRF Allocation	2023 Adopted	2024 Adopted
Unallocated Capital	\$ 200,000	\$ 200,000
Total Expenditures	\$ 200,000	\$ 200,000

The total amount of other funding allocated to residential streets is \$4,070,300 in 2023 and \$4,095,410 in 2024.

Other Funding Sources	2023 Adopted	2024 Adopted
Residential Street Contracted	\$ 3,684,000	\$ 3,704,000
Litter Strike Team (ARPA Funded)	184,400	199,600
LID Funded Projects	201,900	191,810
Total Expenditures	\$ 4,070,300	\$ 4,095,410

CAPITAL PROGRAM

CAPITAL ADDITIONS—PARKS

Annual Capital Resources Fund Allocation	2023 Adopted	2024 Adopted
Campus Park Improvements	\$ 130,000	\$ -
Canterbury Park Improvements		100,000
Clark Lake Park Phase 1 Development	250,000	500,000
Downtown Parks Improvements	250,000	
Eastridge Park Renovation	100,000	150,000
Garrison Park Improvements	100,000	
Hogan Park at Russell Road Phase 2 Renovation	250,000	250,000
KVLT - Old Fishing Hole Improvements		250,000
KVLT - Interurban Trail at Naden	420,000	
KVLT - Meeker Parking Lot		255,000
Mill Creek Canyon/Earthworks Park Improvements	500,000	750,000
Mill Creek Canyon Trail Renovation	250,000	250,000
Park Land Acquisition Account	250,000	250,000
Park Planning and Design (Masterplan/Architect)	50,000	50,000
West Fenwick Park Phase 2 Renovation	200,000	
Total Expenditures	\$ 2,750,000	\$ 2,805,000

Other Funding Sources	2023 Adopted	2024 Adopted
Campus Park Improvements	\$ 20,000	\$ -
Commercial Onsite Dumpsters	45,000	
Commons Neighborhood Park Improvements	100,000	
Hogan Park at Russell Road Phase 2 Renovation		100,000
Kent School District Partnership	100,000	
Kiwanis Tot Lot #4 Renovation	35,750	
KVLT - Meeker Parking Lot		100,000
North Meridian Park Redevelopment		200,000
Park Operations Lifecycle	500,000	500,000
Park Planning and Development Operating	850,000	892,500
Revenue Loss Funded Projects	696,020	
Unallocated Golf Projects	118,500	135,000
Total Expenditures	\$ 2,715,270	\$ 2,177,500

CAPITAL PROGRAM

CAPITAL ADDITIONS—INFORMATION TECHNOLOGY

Annual Capital Resources Fund Allocation	2023 Adopted	2024 Adopted
HLC - Server Replacement	\$ 60,000	\$ 60,000
HLC - Telephony	60,000	60,000
HLC - Wireless Infrastructure Refresh	30,000	30,000
HLC - Data Center	100,000	100,000
HLC - Network Refresh	70,000	70,000
HLC - Security	130,000	153,000
HLC - Storage Expansion	30,000	30,000
HLC - UPS	30,000	30,000
HLC - Virtualization Infrastructure Refresh	100,000	100,000
SLC - Administration System Replacement Reserves	170,000	170,000
SLC - IT System Replacement Reserves	150,000	150,000
SLC - Law System Replacement Reserves	50,000	50,000
SLC - Police System Replacement Reserves	170,000	130,000
SLC - Human Resources System Replacement Reserves	70,000	70,000
SLC - Finance System Replacement Reserves	100,000	100,000
SLC - PRCS System Replacement Reserves	100,000	100,000
SLC - Public Works System Replacement Reserves	100,000	150,000
SLC - Court System Replacement Reserves	50,000	50,000
SLC - Economic Development System Replacement Reserves	80,000	80,000
Total Expenditures	\$ 1,650,000	\$ 1,683,000

Other Funding Sources	2023 Adopted	2024 Adopted
MDC Refresh	\$ -	\$ 100,000
Computer Refresh	258,020	263,220
Aerial Imagery Data Refresh	165,000	85,000
Airgap Backup Implementation & Commvault Replacement	660,000	
ZTA Program - Identify & Access Management Solution	300,000	
ZTA Program - accesso ShoWare	70,000	
Internet Infrastructure Assessment and Upgrade		275,000
AV/Virtual Court Room Technology Refresh	100,000	
B&O and Business License Enhancements	480,220	175,280
JDE Replacement	250,000	250,000
Laserfiche Stabilization	45,000	45,000
UPS Battery Replacement (Fire Station 74)	80,000	
ZTA Program - Privileged Access Management Solution		250,000
PD MDC Refresh	250,000	
JIS Replacement	75,000	
Unallocated IT Projects	168,220	175,280
Total Expenditures	\$ 2,901,460	\$ 1,618,780

CAPITAL PROGRAM

CAPITAL ADDITIONS—OTHER

accesso ShoWare Center	2023 Adopted	2024 Adopted
Miscellaneous Projects	\$ 2,430,000	\$ 325,000
Total Expenditures	\$ 2,430,000	\$ 325,000

Facilities	2023 Adopted	2024 Adopted
Access Control	\$ 25,000	\$ 25,000
City Buildings - Exterior Painting	255,300	202,100
Corrections Annex Fence	143,840	
Emergency Repairs	214,700	123,000
Facilities Reinvestment Fund	5,000,000	5,000,000
Fire Alarm Upgrades	50,000	50,000
Floor Covering Replacements		120,000
Furniture, Fixtures and Equipment	100,000	100,000
HVAC Replacements	150,000	400,000
Kent East Hill Operations Center Phase 2	10,512,510	10,285,570
Kent Police Department Facility Upgrade		350,000
Kitchen Equipment	25,000	25,000
Parking Lots Repair	15,000	7,500
Police Firing Range Upgrades		350,000
Police Headquarters Cooling Tower Upgrade	223,750	
Public Building Major Maintenance	59,000	60,000
Roof Repairs	300,000	
Senior Center Solar Panel (Grant Match)	120,000	
Siemens HVAC Controls Upgrades	230,000	
Total Expenditures	\$ 17,424,100	\$ 17,098,170

Other	2023 Adopted	2024 Adopted
Race & Equity Plan (ARPA Funded)	\$ 800,000	\$ -
Total Expenditures	\$ 800,000	\$ -

DEBT SERVICE

Debt Service Funds account for the accumulation of resources for and the payment of general long-term and special assessment debt principal and interest. The appropriations authorized for these funds are determined by the debt payment schedules contained in the Council-approved bond issues and cannot legally be altered by legislative action. As such, debt service payments are the first budget priority for funding.

	2022		2023		2022 vs 2023		2024		2023 vs 2024	
	Adj Budget	Adopted	\$ Change	% Change	Adopted	\$ Change	% Change	Adopted	\$ Change	% Change
Non-Voted Debt Service	\$ 8,563,980	\$ 8,259,280	\$ (304,700)	(3.6) %	\$ 7,813,060	\$ (446,220)	(5.4) %			
Special Assessments	\$ 682,020	\$ 207,840	\$ (474,180)	(69.5) %	\$ 198,030	\$ (9,810)	(4.7) %			

MAJOR CHANGES

Non-Voted Debt Service: The 2023 adopted budget reflects a 3.6 decrease from the 2022 adjusted budget and a 5.4 percent decrease in the 2024 budget. The decreases to the budget are due to the retirement of the 2012 LTGO Refunding Bonds at the end of 2022 and the reduced debt payments associated with the 2015 LTGO Refunding Bonds in 2024.

Special Assessments: The 2023 adopted budget reflects a 69.5 percent decrease from the 2022 adjusted budget and a 4.7 percent decrease in the 2024 budget, as existing special assessments (LIDs) are paid off.

ARPA—CORONAVIRUS RECOVERY FUNDS

The Coronavirus State and Local Fiscal Recovery Funds (CSLFR), established by the American Rescue Plan Act (ARPA) of 2021, will provide \$350 billion in emergency funding for eligible state, local, territorial, and Tribal governments throughout the County to respond to the COVID-19 emergency. These funds provide a substantial infusion of resources to help turn the tide on the pandemic, address its economic fallout and lay the foundation for a strong and equitable recovery. The City was awarded \$28.17 million in grant funding, with 50 percent received in June 2021 and the balance in June 2022. All funds must be obligated within the statutory period between March 3, 2021 and December 31, 2024, and expended to cover such obligations by December 31, 2026.

In June of 2021, the Council adopted the American Rescue Plan Act Framework Committee’s recommendation to use \$10 million to backfill revenue losses and then invest one half of the remaining dollars in one-time economic development programs, one quarter in one-time human services and equity programs, and one quarter in infrastructure projects. The 2023-24 adopted budget includes ARPA expenditures totaling \$5.72 million as detailed in the Budget by Fund section on pages 352-353.

2023-2024 ARPA BUDGETED EXPENDITURES BY DEPARTMENT

ADMINISTRATION

Equity & Inclusion Speaker Series

The series will feature distinguished leaders who will contribute expert knowledge and diverse perspectives to our collective discussion around concepts like Race, Equity, Diversity and Inclusion. All interactive presentations and workshops will be free to the public.

Translation of City Documents

The City is mandated by Title VI of the Civil Rights Act of 1964 to translate all vital documents into the top community languages (Spanish, Punjabi, Ukrainian, Vietnamese, Chinese and Tagalog). As part of the Language Access plan, departments will identify all vital documents for translation.

Race & Equity Strategic Plan

The race and equity plan is nearly complete. This funding will be used towards implementing the plan and actionable steps. For additional details, please see pages 123-127.

Race & Equity Coordinator TLT

The TLT position will help with the implementation of the City’s Race & Equity Strategic Plan.

INFORMATION TECHNOLOGY

GIS Analyst TLT

EGIS Analyst is needed to help with the growing GIS needs within all city departments. The Tiburon and Amanda replacement project will require a GIS Analyst to help with the many spatial components of the project. Extra staff is required to normalize over 20 years of city data.

ARPA—CORONAVIRUS RECOVERY FUNDS

Network Security Engineer TLT

Staffing is needed to continue to develop and mature the Security Operation Center. This will allow the IT department to deploy, maintain and operate new technology and keep current with our security posture.

Senior Applications Developer TLT

This position will be adding enhancements and coding/testing calculation changes in the City's custom developed Business License, B&O and the Utility Billing Payment Portal systems. In addition, this role will be required to test and fix bugs, create reports and exports, provide ongoing operational support, and create/maintain any related custom developed integrations between these systems and other systems or processes.

Technical Lead TLT

This position will be providing the technical leadership role on various IT Projects involving business system replacements, stabilization or enhancements for City departments. The role is responsible for the technology aspects of the project, including design diagrams, integration needs capture, system specifications and technical communications with vendors.

MUNICIPAL COURT

Community Court

Our Community Court is an opportunity for individuals to connect to resources. We bring providers together to meet with individuals and develop personalized plans for each participant. This caseload is directly related to issues stemming from poverty, mental health and severe addition – most often a combination of all three. Funding would be used to assist individuals with their specific needs (i.e., evaluations, treatment costs and treatment monitoring, etc.).

PARKS

Human Services Planner TLT

The primary responsibility will be to oversee and monitor the Building Resiliency Fund and provide assistance as needed for other human services related ARPA projects. Planning and monitoring the use of human services focused funds over the next four years requires a dedicated effort that will include community outreach, building capacity, partnering to ensure programs are available to meet community needs as well as strengthening existing programs, and monitoring spending to ensure compliance with the Act.

Hazard Tree Removal

As part of the information gathered while developing the Park Urban Forestry Plan development, a tree inventory was initiated, and 441 hazard trees have been identified in the current tree inventory. These trees are prioritized for removal based on current tree assessments and this funding will support the contract tree removals.

ARPA—CORONAVIRUS RECOVERY FUNDS

ARPA FUNDED POSITIONS

Treasury rules allow recipients to use ARPA funds for payroll and covered benefits associated with the recipient increasing its number of budgeted FTEs up to 7.5 percent above its pre-pandemic employment baseline. To take advantage of this rule, a total of sixteen positions will be funded by ARPA in 2023. Seven of those positions were added to the 2023 budget and four of the positions were added in 2022 and had their funding shifted to ARPA.

	FTEs	Years Funded by ARPA
Administration		
Race & Equity Coordinator (Term-Limited)	1.0	2022 - 2024
Human Resources		
HR Analyst (Term-Limited)	1.0	2023-2026
Information Technology		
GIS Analyst (Term-Limited)	1.0	2022 - 2024
Network Security Engineer (Term-Limited)	1.0	2022 - 2024
Senior Applications Developer (Term-Limited)	1.0	2023 - 2024
Technical Lead (Term-Limited)	1.0	2023 - 2024
Parks, Recreation & Comm Svcs		
Human Services Planner (Term-Limited)	1.0	2022 - 2026
Maintenance Worker 2	1.0	2023 - 2026
Senior Center Coordinator (Term-Limited)	1.0	2023 - 2026
Volunteer Coordinator	1.0	2023 - 2026
Police		
Business Systems Analyst	1.0	2023 - 2026
Corrections Officer	1.0	2023 - 2026
Evidence Supervisor/Technician	1.0	2023 - 2026
Records Specialist	1.0	2023 - 2026
Public Works		
Maintenance Worker 2 - Litter Strike Team (Term-Limited)	2.0	2023 - 2026
Total FTEs by Dept	16.0	

ARPA—CORONAVIRUS RECOVERY FUNDS

ARPA FRAMEWORK

	Human Services & Equity	Economic Development	Infra-structure	Revenue Loss
Framework Allocation	\$ 4,500,000	\$ 9,000,000	\$ 4,672,320	\$ 10,000,000
FlexFund Contribution		2,750,000		
Space Consortium		450,000		
STEM Education		600,000		
ANEW Pre-apprenticeship Program		50,000		
Project Feast		160,000		
Child Care Expansion		600,000		
Business Technical Assistance		225,000		
Business Accelerator Network		400,000		
Meet Me on Meeker		500,000		
Willis Street Improvements		2,800,000		
Building Resiliency Program	1,750,000			
Race & Equity Coordinator	352,660			
Community Navigator Program	400,000			
Speaker Series	150,000			
Translation of City Documents	300,000			
Sidewalk Grant Matching	500,000			
Human Services Planner	605,860			
Data Collection Setup	100,000			
Race & Equity Strategic Plan	800,000			
Community Court	100,000			
Cultural Competency Training	154,000			
Panther Lake Park			1,000,000	
Military/Veteran's Drive			1,000,000	
Printshop Upgrades			302,040	
Council Office Move and Technology Upgrade			280,000	
GIS Analyst			407,370	
Network Security Engineer			529,000	
Teleconferencing Room Hardware			75,000	
Customer Service Counter			1,045,000	

ARPA—CORONAVIRUS RECOVERY FUNDS

ARPA FRAMEWORK CONTINUED

	Human Services & Equity	Economic Development	Infra-structure	Revenue Loss
Graffiti				200,000
Fleet Vehicle Replacements				2,250,000
HR Analyst - Term Limited Position				593,730
Senior Applications Developer - Term Limited Position				343,500
Technical Lead - Term Limited Position				343,500
Maintenance Worker 2 Position				496,690
Volunteer Coordinator Position				615,010
Senior Center Coordinator - Term Limited Position				435,100
Hazard Tree Removal				250,000
Corrections Officer Position				552,940
Records Specialist Position				510,460
Evidence Supervisor Position				584,590
Business Systems Analyst Position				771,240
Maintenance Worker 2 Positions (2) - Litter Strike Team				815,250
Golf Revenue Reimbursement*				
Lodging Tax Revenue Reimbursement*				
Total Expenditures	5,212,520	8,535,000	4,638,410	8,762,010
Remaining	\$ (712,520)	\$ 465,000	\$ 33,910	\$ 1,237,990

* The Treasury regulations prohibit ARPA funds to be used for replenishing financial reserves. These items are not directly funded by ARPA, but the methodology used to calculate the loss was provided by Treasury.

Golf Revenue Reimbursement = \$696,020; Lodging Tax Revenue Reimbursement = \$285,000.

This page left intentionally blank.

BUDGET FRAMEWORK

The Budget Framework section describes the processes, policies and fund structure that govern the budgeting process.

Budget Process Overview.....	86
Budget Process Flowchart.....	87
Budget Timeline.....	88
Budget Calendar.....	89
Financial Policies.....	91
Fund Structure Descriptions.....	98
Department/Fund Matrix.....	102

This page left intentionally blank.

BUDGET PROCESS

OVERVIEW

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.

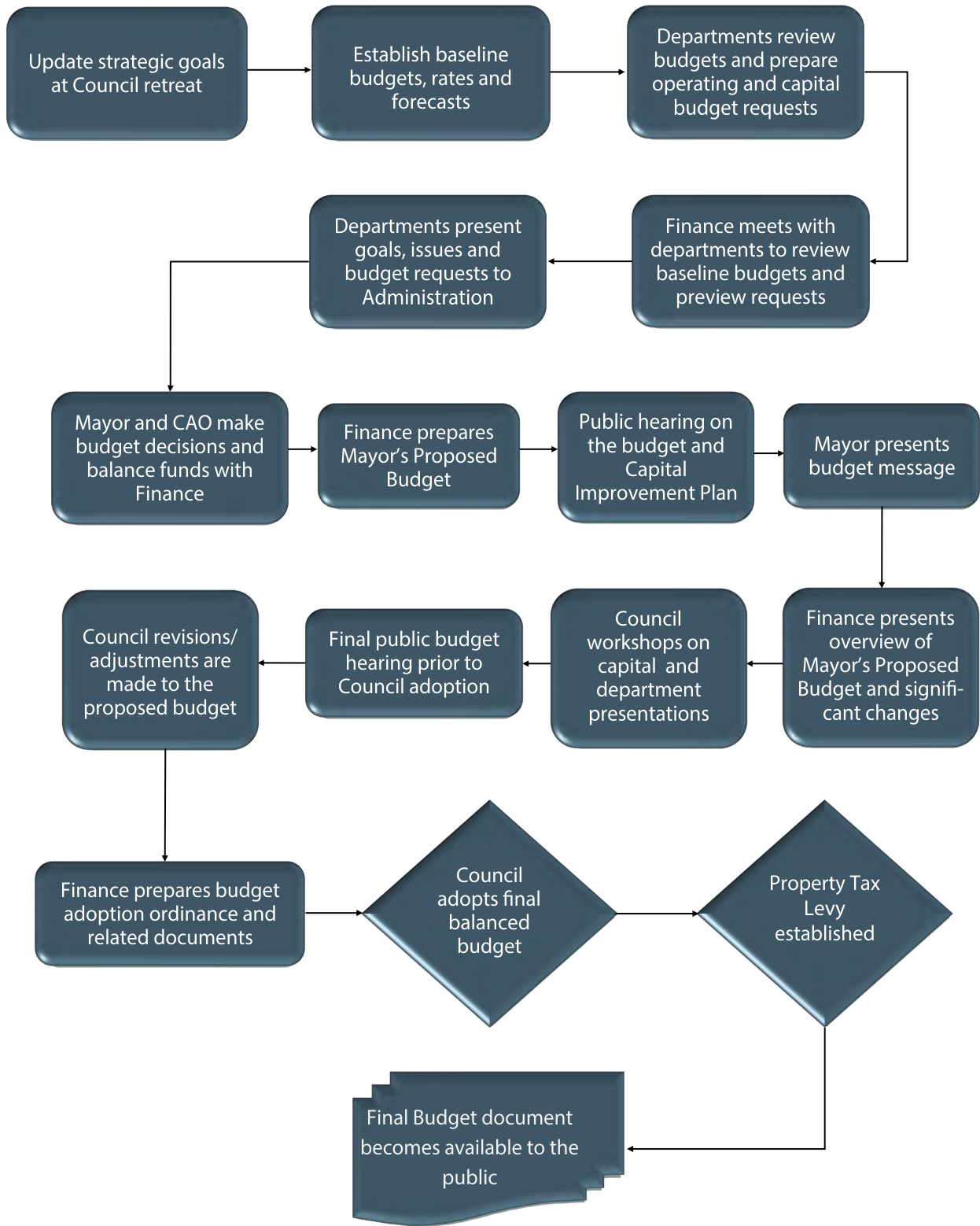
The General and Special Revenue funds control expenditures with a legal annual budget at the fund level. Debt Service funds operate under the control of the bond indentures which established them. Capital Projects funds operate under the control of total project authorization, rather than the annual 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 (Generally Accepted Accounting Principles) basis of accounting, when presented by fund.

The City must adopt its budget by the end of December of the preceding fiscal year. This usually follows several 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 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 or reduction is included to the level of projected available resources after the establishment of sufficient fund balances.

After the Mayor's Proposed Budget is presented, the City Council spends approximately eight weeks reviewing it. Public meetings are held to gather input from residents and businesses. 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 and are formalized by ordinance on a quarterly basis.

BUDGET PROCESS

BUDGET FLOW CHART



BUDGET PROCESS

BUDGET TIMELINE

2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Council Retreat - strategic goals update		→										
Semi-monthly Finance informational meetings with Mayor and CAO								→				
Finance prepares budget forecasts				→								
Budget Kickoff with departments					→							
Finance meets with internal service groups to establish baseline budgets and rates					→							
Departments review and adjust baseline budgets, prepare operating requests and capital requests w/6-year capital plan					→							
Finance meets w/departments to discuss baseline issues/ challenges and reviews operating budget and capital requests						→						
Departments present goals, issues and budget requests to Administration							→					
Finance meets with Mayor and CAO to review requests, make decisions and balance funds							→					
Finance prepares the Mayor's Proposed Budget								→				
Mayor presents budget message; Finance presents overview of Mayor's Proposed Budget and significant changes									→			
Council Workshop - department presentations										→		
Council Workshop questions and final decisions											→	
Public Hearing on 2023-2024 Biennial Budget and 2023-2028 Capital Improvement Program (CIP)												→
Finance prepares budget adoption and related documents												→
Operations Committee - budget recommendation												→
Council Meeting - 2023 Property Tax Levy and 2023-2024 Biennial Budget are adopted by ordinance												→

BUDGET CALENDAR

BUDGET CALENDAR

BUDGET KICK OFF MEETING	May 25
Develop city-wide capital project list and funding strategy	
DEPARTMENTS PREPARE/REVIEW BUDGET	May 26-Jun 13
Review and adjust baseline budgets	
Prepare operating budget requests	
DEPARTMENT BASELINE MEETINGS W/FINANCE	Jun 13-28
Discuss baseline issues and challenges	
DEPARTMENT FINAL REQUESTS DUE	July 15
Discuss baseline issues and challenges	
EXECUTIVE LEADERSHIP TEAM (ELT) RETREAT	July 21
Departments present operating and capital requests to Administration	
MEETINGS WITH MAYOR/CAO	July-Sept
Finance informational meetings with Mayor and CAO	
FINAL BALANCING/DECISIONS	Aug 31
ELT NOTIFICATION	Aug 31
Mayor notifies department directors of approved requests	
FINANCE PREPARES MAYOR’S PROPOSED BUDGET	Sep 6-Sep 24
COUNCIL WORKSHOP (Special Meeting)	Sep 27
Mayor’s Budget Message	
Overview of Mayor’s Proposed Budget and General Fund baseline discussion; significant changes	
COUNCIL WORKSHOP	Oct 4
Other funds baseline discussion; significant changes	
COUNCIL MEETING	Oct 4
1st Public Hearing—2023-24 Biennial Budget & 2023-2028 CIP	
COUNCIL WORKSHOP (Special Meeting)	Oct 5
Department presentations and capital requests	

BUDGET CALENDAR

COUNCIL WORKSHOP	Oct 18
Questions and Final Decisions	
COUNCIL MEETING	Oct 18
Public Hearing – 2023 Property Tax Levy	
2 nd Public Hearing – 2023-24 Biennial Budget and 2023-2028 CIP	
PREPARE BUDGET ADOPTION AND RELATED DOCUMENTS	Oct 19-Nov 1
OPERATIONS AND PUBLIC SAFETY COMMITTEE MEETING	Nov 1
Budget Recommendation	
COUNCIL MEETING	Nov 15
Adoption of the 2023 Property Tax Levy	
Adoption of the 2023-24 Biennial Budget	
Amend Comp Plan for 2023-2028 Capital Improvement Plan	

FINANCIAL POLICIES

The budget process is part of an overall policy framework that guides the services and functions of the City. The budget serves a key role in that policy framework by allocating financial resources to programs which implement the City's overall goals and policies.

The City's core policy document is the Comprehensive Plan. This plan sets the basic vision for the development of the City and establishes policies and programs intended to achieve that vision. The plan is further articulated by a series of planning elements, including capital improvement (such as street and utility plans), policy elements (such as housing plans and economic development programs) and regulatory measures. Per state law, the Comprehensive Plan is reviewed and amended as those policies and programs change.

In addition, the City has adopted formal financial policies. These policies are designed to ensure fiscal stability and to provide guidance for the development and administration of the annual operating and capital budgets. The following pages contain policy frameworks in these areas:

- ◆ Revenue
- ◆ Expenditure
- ◆ Fund Balance Reserves
- ◆ Debt Management
- ◆ Investment

REVENUE POLICIES

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.

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.

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.

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.

FINANCIAL POLICIES

EXPENDITURE POLICIES

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.

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.

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. 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.

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.

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

Equipment Replacement—The City will maintain a Fleet Services 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.

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.

FINANCIAL POLICIES

FUND BALANCE RESERVES POLICY

Key concepts of the Fund Balance Reserves Policy are outlined below. This policy was adopted by Council on December 12, 2017.

The objective of this policy is to provide guidance for the establishment and continued maintenance of Fund Balance Reserves, including reserve amount, how the reserves will be funded and the conditions under which reserves may be used.

Targeted Fund Balances—Adequate fund balances are maintained to allow the City to continue providing services to the community in case of unexpected emergencies, unfunded mandates and/or economic downturns. They may also be used to meet seasonal cash flow shortfalls as needed. Targeted fund balances for key funds are as follows:

- ◆ General Fund: 18 percent of current-year budgeted expenses
- ◆ Street Fund: 16 percent of current-year budgeted expenses
- ◆ Capital Resources Fund: \$1,500,000
- ◆ Criminal Justice Fund: 16 percent of current-year budgeted expenses
- ◆ Utility Funds: 20 percent of current-year budgeted expenses
- ◆ Golf Fund: \$400,000 or 16 percent of current-year budgeted expenses, whichever is higher
- ◆ Workers Comp Fund: 70 percent confidence level as provided in the annual actuarial study for the fund
- ◆ Health Care/Benefits Fund: Twice the IBNR (Incurred But Not Reported) estimate per annual actuarial study for the fund or \$2,000,000, whichever is higher
- ◆ Liability Insurance Fund: 70 percent confidence level as provided in the annual actuarial study for the fund

General Fund—The City will strive to maintain a General Fund “Operating Reserve” with an upper goal of 18 percent of the adopted current-year budgeted General Fund expenditures, less any one-time items.

- ◆ The intent is to limit the use of unassigned General Fund balances to addressing unanticipated, non-recurring needs or known and planned future obligations.
- ◆ The Operating Reserve is intended to be a reserve for unexpected events, such as unfunded mandates, the failure to receive expected revenues, the continuance of critical services due to unanticipated events or to offset the unexpected loss of a significant funding source for the remainder of the fiscal year. Any use of the Operating Reserve that reduces the fund balance below the minimum required must include a repayment plan.
- ◆ Fund balances shall not normally be applied to recurring annual operating expenditures. Unassigned balances may, however, be used to allow time for the City to restructure its operations in a deliberate manner, but such use will only take place in the context of long-term financial planning.

FINANCIAL POLICIES

- ◆ Funds in excess of the reserves described may be considered to supplement “pay as you go” capital outlay and other one-time expenditures. These funds may not be used to establish or support costs that are recurring in nature.
- ◆ Unless otherwise noted, all parameters of the General Fund balance noted above are also applicable to all other fund balances.

Funding Reserves—Funding of reserve targets will generally come from excess revenues over expenses or one-time revenues.

Excess Reserves—Reserves for specific funds are restricted for the activities of that fund, with the exception of the General Fund, which can be used for any good governmental purpose. In the event fund reserves exceed the minimum balance requirements at the end of each fiscal year, any excess reserves may be used in the following ways:

- ◆ Fund accrued liabilities. Priority will be given to those items that relieve budget or financial operating pressure in future periods.
- ◆ Appropriated to lower the amount of bonds or contributions needed to fund capital projects in the City’s Capital Improvement Program.
- ◆ One-time expenses that do not increase recurring operating costs and that cannot be funded through current revenues. Emphasis will be placed on one-time uses that reduce future operating costs.
- ◆ Start-up expenses for new programs, provided that such action is approved by the City Council and is considered in the context of multi-year projections of revenue and expenses as prepared by the City’s Finance Department.

DEBT POLICY

Key concepts of the Debt Policy are outlined below. This policy was adopted by Council on December 12, 2017 and can be viewed in its entirety in the City’s Debt Manual, which is available online at www.kentwa.gov/departments/finance.

The objective of this policy is to provide general guidance for the issuance and management of all City debt and establish criteria to protect the City’s financial integrity while providing a mechanism to fund the City’s capital needs.

Debt Issuance

- ◆ Non-voted General Obligation Debt (also called councilmanic debt) shall not exceed 1.5 percent of assessed value.
- ◆ All City projects proposed to be financed through debt must have a full analysis of a) alternative methods of financing the projects, b) future operating and maintenance costs associated with the projects, including debt service expense, c) projected cash inflows which can reasonably be applied to reduce the amount being financed, and d) projected cash outflows for construction/equipment in order to ensure arbitrage compliance.

FINANCIAL POLICIES

- ◆ The City will, unless otherwise justified, use tax-exempt bond proceeds within the established time frame pursuant to the bond ordinance, contract or other document to avoid arbitrage.
- ◆ The City will maintain a system of recordkeeping and reporting to meet the arbitrage rebate compliance requirement of the Internal Revenue Service (IRC148) regulation. Any rebate earning to the federal government will be remitted in a timely manner to preserve the tax-exempt status of the outstanding debt obligation.
- ◆ The City will repay principal plus interest in accordance with the payment terms of the bond or contract and comply with all bond or contract covenants.
- ◆ Debt cannot be issued for a longer maturity than a conservatively estimated useful life of the asset to be financed.
- ◆ The City will maintain good communications with bond rating agencies and investors about its fiscal condition and will provide full disclosure on financial reports and in disclosure documents.

Short-Term Debt

- ◆ The City may use short-term debt, defined as a period not to exceed three years, to fund cash flow needs. The City will not issue short-term debt for current operations.
- ◆ The City may issue interfund loans rather than issuing outside debt to meet short-term cash flow needs. The loaning fund must have excess funds available and the use of these funds will not impact the loaning fund current operations or constitute a permanent diversion of funds. All interfund borrowing will bear interest based upon at least the prevailing LGIP (Local Government Investment Pool) rate.
- ◆ The City's Finance Director has the authority to approve short-term interfund loans for a period not to exceed three calendar months. The Mayor has the authority to approve loans for a period not to exceed 12 calendar months.

Long-term Debt

- ◆ The City will issue long-term debt, defined as a period of time greater than three years, for capital projects, which cannot reasonably be financed on a pay-as-you-go funding strategy from anticipated cash flows.
- ◆ Acceptable uses of bond proceeds are one-time capital projects that can be capitalized and depreciated in accordance with GAAP. Refunding debt is also an acceptable use.
- ◆ The City may issue interfund loans rather than issuing outside debt instruments as a means of financing capital improvements. The loaning fund must have excess funds available and the use of these funds will not impact the loaning fund current operations or constitute a permanent diversion of funds. All interfund borrowing will bear interest based upon at least the prevailing LGIP (Local Government Investment Pool) rate.
- ◆ The City will not issue long-term debt for current operational needs.

FINANCIAL POLICIES

Refunding Debt—Refunding bonds are an acceptable use of bond proceeds provided that a) the net present value (NPV) of the savings is at least 3% and b) the final maturity date is not extended.

Debt Issuance Process

- ◆ The Finance Director will determine the method of sale best suited for each issue of debt.
- ◆ All securities will be issued in compliance with state and federal legal and regulatory requirements.
- ◆ For each issue, the City will evaluate the costs and benefits of bond insurance or other credit enhancements. Any credit enhancements must be competitively procured.
- ◆ Council approval is required prior to the issuance of debt, except where Council authority has been delegated in KCC 3.40.040.

INVESTMENT POLICY

Key concepts of the Investment Policy are outlined below. This policy was adopted by Council on March 21, 2017 and can be viewed in its entirety in Chapter 3.02 of the Kent City Code (KCC).

The City will invest public funds in a manner that safeguards and protects the principal of the funds invested, provides liquidity in meeting daily cash flow and provides the highest return possible through budgetary and economic cycles.

Regulatory—All investment activity will be in compliance with RCW 35.39 Fiscal – Investment of Funds, RCW 39.59 Public Funds – Authorized Investments, and any other statutes or regulatory requirements which may apply, such as Internal Revenue Codes.

Scope—The City commingles its funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

Objectives

- ◆ **Safety**—Safety of principal is the foremost objective of the City's investment policy. Investments shall be made in a manner that mitigates credit and interest rate risk and seeks to ensure the preservation of capital in the overall portfolio.
- ◆ **Liquidity**—The City's investment portfolio will remain sufficiently liquid to enable the City to meet all reasonably anticipated operating requirements. This will be accomplished by either maintaining a portion of the portfolio in investment vehicles offering daily liquidity at face value or structuring the portfolio so that securities mature concurrently with cash needs to meet anticipated demands.
- ◆ **Return on Investment**—The City's investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints, the cash flow characteristics of the portfolio, and earnings relative to the State of Washington LGIP. Return on investment is of lesser importance compared to safety and liquidity.

FINANCIAL POLICIES

Standards of Care and Ethics

- ◆ The “Prudent Person” standard of care will be used by investment officials, which requires that investments be made with judgment and care that a person of prudence, discretion and intelligence would exercise in the management of his or her own affairs.
- ◆ The overall investment program will be designed and managed with a degree of professionalism that is worthy of the public trust. Officers and employees involved in the investment process shall refrain from knowingly engaging in personal business activity that could conflict with proper execution of the investment program or that could impair their ability to make impartial investment decisions.

Delegation of Authority and Responsibilities—The City Council will retain ultimate fiduciary responsibility for the portfolio. The Finance Director (or his/her designee) is the Investment Officer of the City. Investment transactions can only be initiated with the express written consent of the Finance Officer. The City may engage the services of an external investment advisor to assist in the management of the investment portfolio in a manner consistent with the objectives.

Authorized Investments—The City is authorized to invest in various securities, including, LGIP, US Treasury Obligations, GSE-Agency Securities, Repurchase Agreements, Bankers’ Acceptance, Commercial Paper, Certificates of Deposit/Bank Deposits/Savings, Bonds of the State of Washington, General Obligation Bonds of Other States, Corporate Notes, and Supranational Bonds.

Diversification—The City will diversify its investment portfolio by institution, type of investment security and years to maturity shall be employed to avoid over-concentration in any of these areas, which reduces overall portfolio risks while attaining market average rates of return.

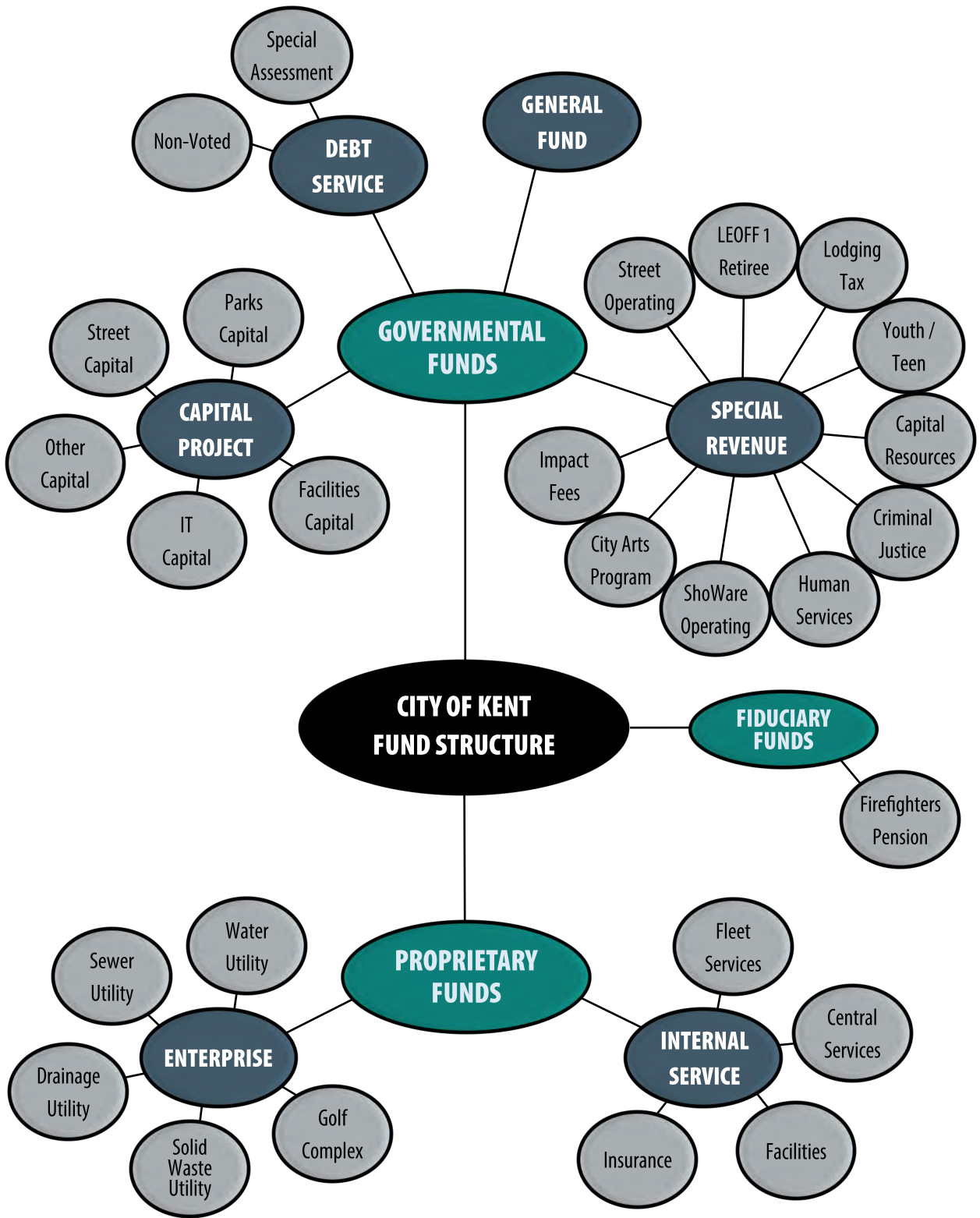
Maturities—The City will invest in securities with maturity dates five years from the date of purchase or less. An exception to the five-year maturity maximum is allowed if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds. The maximum weighted average maturity of the total portfolio shall not exceed three years. Liquidity funds will be held in the LGIP, bank deposits, or in short term instruments maturing six months or less. The investment portfolio will have securities that mature between one day and five years.

Collateralization—Collateralization is required on repurchase agreements at a level of 102 percent of market value of principal and accrued interest. Collateral will always be held by an independent third party with whom the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained.

Authorized Financial Dealers and Institutions—Banking transactions will be limited to designated banking relationships and will refer to the financial institutions list provided by the Public Deposit Commission of banks authorized to provide investment services. No public deposit shall be made except in a qualified public depository in the State of Washington. A current financial statement is required to be on file for each financial institution and broker/dealer in which the City invests. Electronic links and/or files are acceptable.

Advisory Investment Committee—An investment committee will be established consisting of the mayor (or designee), Finance Director, Public Works Director and a member of the Council Operations Committee who shall be appointed by the mayor to serve a two year term. The committee will meet quarterly and serve in a general review and advisory capacity.

FUND STRUCTURE



FUND STRUCTURE

As a government entity, the City of Kent 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, in which there may be one or more individual funds. The fund types, purpose and relationship to other funds are listed below.

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, business and occupation taxes, licenses and permits, state shared revenues, charges for services and other incomes. Primary expenditures are for general City administration, police, economic development and planning services, park maintenance, and cultural and recreational services.

The General Fund "buys" services from the Internal Service Funds: fuel and rental of vehicles from the Fleet Services 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. The General Fund also transfers funds to the Street Operating Fund to help cover transportation and street maintenance costs and may also fund for selected 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, criminal justice portion of sales and use tax, and community development block grant funds. A portion of these are transferred to other funds for debt retirement, capital acquisition and specific purposes operations.

Taxes, fees, contributions and grants are collected in the Street Fund, LEOFF1 Retirees Fund, Lodging Tax Fund, Youth Teen Programs Fund, Capital Resources Fund, Criminal Justice Fund, Human Services Fund, Other Operating Projects Fund, ShoWare Operating Fund and Impact Fees Fund. Transfers from the Street and Capital Resources Funds are primarily to the Capital Project Funds or the Non-Voted Debt Service Fund.

FUND 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 two 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 Fleet Services 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.

FUND 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 Fleet Services, Central Service, Facilities, and Insurance Funds provide centrally administered services then generate revenue by billing the organization to which the service is provided.

FIDUCIARY FUND TYPES

Trust and Custodial Funds

Trust and Custodial 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 typically included in the budget. However, one Fiduciary Fund is included within the pages of this document.

RELATIONSHIP TO OTHER FUNDS

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

FUND STRUCTURE

BASIS OF ACCOUNTING

The basis for accounting for the General Fund, Special Revenue, Debt Service and Capital Projects 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 fund and fiduciary funds are 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.

The [Annual Comprehensive Financial Report \(ACFR\)](#) shows the status of the City’s finances on the basis of ‘generally accepted accounting principles’ (GAAP). In most cases this conforms to the way the City prepares its budget. The exceptions are:

- ◆ Compensated absences liabilities that are expected to be liquidated with expendable available financial resources are accrued as earned by employees (GAAP) as opposed to being expended when paid (budget).
- ◆ Principal payments on long-term debt within the enterprise funds are applied to the outstanding liability in accordance with GAAP. These payments are included in the budget.
- ◆ Capital outlay within the enterprise funds are recorded as assets on a GAAP basis and expended on a budget-basis.
- ◆ Depreciation expense is recorded on a GAAP basis, but is not included in the budget.

DEPARTMENT AND FUND MATRIX

	ADMINISTRATION	ECONOMIC & COMM DEV	FINANCE	HUMAN RESOURCES	INFORMATION TECHNOLOGY	LAW	MUNICIPAL COURT	PARKS, REC & COMMS/SVS	POLICE	PUBLIC WORKS	NON-DEPARTMENTAL
GENERAL FUND	X	X	X	X	X	X	X	X	X	X	X
SPECIAL REVENUE FUND											
Street Operating										X	
LEOFF 1 Retiree Benefits				X							
Lodging Tax											X
Youth/Teen											X
Capital Resources											X
Criminal Justice						X		X	X		
Human Services								X			
City Arts Program								X			
ShoWare Operating											X
Impact Fees											X
DEBT SERVICE FUND											
Non-Voted											X
Special Assessment											X
CAPITAL PROJECTS FUND											
Street Capital										X	
Facilities Capital								X			
Parks Capital								X			
Other Capital		X									
IT Capital					X						
ENTERPRISE FUND											
Water Utility										X	X
Sewer Utility										X	X
Drainage Utility										X	
Solid Waste Utility										X	
Utility Clearing			X							X	
Golf Complex								X			
INTERNAL SERVICE FUND											
Fleet Services										X	
Central Stores			X								
Multimedia	X										
Information Technology					X						
Facilities								X			
Insurance				X							
FIDUCIARY FUND											
Firefighters Pension											X

CAPITAL IMPROVEMENT

PROGRAM (CIP)

The Capital Improvement Program section provides an overview of the structures and processes that govern capital planning. It also provides a summary of the Six-Year Capital Improvement Program, including project lists by function and expected funding sources. Historical capital spend and capital project highlights have also been added to provide an enhanced picture of the City's capital priorities.

Capital Program Overview.....	106
Six-Year CIP Summary.....	108
Six-Year CIP Projects.....	113
Four-Year Historical Capital Spend ...	120
Capital Project Highlights.....	122



— IMPROVING OUR —
CITY · NEIGHBORHOODS · PARKS



CAPITAL IMPROVEMENT PROGRAM

CAPITAL GROWTH MANAGEMENT ACT

The City of Kent has performed area planning since the 1960s and the first formal Comprehensive Plan was adopted in 1969. However, planning in Washington took on new meaning with the passage of the Growth Management Act (GMA) by the Washington State legislature in 1990. The legislature was responding not only to the rate of growth, particularly on the west side of the Cascades, but also to the type and location of growth. Two-thirds of the state's population and household growth in the 1980's took place in unincorporated areas, and produced sprawling subdivisions, commercial strips, and urbanization of land which only ten years before was rural. These growth patterns resulted in increased traffic congestion and inadequate public services, and have threatened environmentally sensitive areas such as wetlands.

The GMA requires each jurisdiction subject to its provisions to produce a comprehensive plan that contains, at minimum, elements pertaining to land use, transportation, utilities, housing, and capital facilities. Kent's Comprehensive Plan contains four additional elements—economic development, parks and recreation, human services, and shoreline. Further, this plan must be in keeping with state GMA goals regarding:

Consistency with departmental comprehensive plans is also important. These plans include the Transportation Improvement Plan, the Park and Open Space Plan, as well as water, sewer, and drainage utility plans.

- ◆ Sprawl reduction
- ◆ Concentrated urban growth
- ◆ Affordable housing
- ◆ Economic development
- ◆ Open space and recreation
- ◆ Regional transportation
- ◆ Environmental protection
- ◆ Property rights
- ◆ Natural resource industries
- ◆ Historic lands and building
- ◆ Permit processing
- ◆ Public facilities and services
- ◆ Early and continuous public participation
- ◆ Shoreline management

PLANNING FOR CAPITAL FACILITIES

The capital facilities element makes the rest of the City of Kent Comprehensive Plan come to life. By funding projects needed to maintain levels of service and for concurrency, the Capital Improvement Program (CIP) helps shape the quality of life in Kent. The requirement to fully finance the CIP provides a reality check for the vision of the Comprehensive Plan.

Planning for capital facilities is a complex endeavor. First and foremost, it requires a clear understanding of future needs to provide adequate public facilities to serve existing and new development. Once the needs are identified, the planning process must assess the various options that could be provided and identify the most effective and efficient combination of facilities to support the needed services. The final task is to address how these facilities will be financed, which requires an in-depth understanding of the fiscal capacity of the City.

Planning for capital facilities cannot be effectively carried out on an annual basis, since oftentimes the financing requires multi-year commitments of resources. The CIP is long-range in its scope and is a planning document, not a budget for expenditures.

CAPITAL IMPROVEMENT PROGRAM

FUNDING THE CAPITAL IMPROVEMENT PLAN

The most obvious financing option is pay-as-you-go. However, before using cash resources to finance a project, several other alternatives are considered.

The City's preferred option is to seek outside funding sources, such as federal, state and county grants and private donations. If outside funds are not available, projects providing special benefit will have their costs divided up among those individuals or groups in proportion to the benefit received. This is accomplished through the use of local improvement districts and user charges.

Where the benefits are provided to a small segment of the City, local improvement districts are established to identify the costs associated with the specific development and distribute those costs among the individual property owners. Issuance of special assessment bonds or internal financing may be used to complete the project and the debt is usually paid back over a ten-year period. Special assessments are an effective option to fund street and utility capital projects in the underdeveloped areas of the City.

User charges cover maintenance and operations, as well as capital expenditures for the City's water, sewer and storm drainage utilities. The City also has the option of issuing revenue bonds to provide capital financing. Revenue bonds require pledging future user charges to cover debt payments on the bonds. This option allows for immediate construction, while ensuring that the people using the improvement are paying for the project through user charges.

Projects of general benefit to the entire community typically utilize cash resources or pay-as-you-go financing. The City of Kent has dedicated several tax resources to fund these general government capital needs, including part of the sales and use tax, real estate excise tax, business and occupation tax, and a portion of the utility taxes.

General government projects that cannot be funded with existing cash resources or outside funding may be deferred until sufficient funding is available. If deferral is not desired, the City may choose to use its general obligation bonding capacity to finance certain projects. There are two types of general obligation bonds, voted and long-term general obligation (LTGO).

Voted bonds are municipal bonds approved by 60 percent of the voters with a 40 percent voter turnout from the last general election. The City currently uses none of its bonding capacity for the issuance of voted general obligation debt. Using voted capacity would mean that the residents of Kent had voted to tax themselves and that additional property taxes would be levied against property owners to cover the debt.

If voted bonds are not deemed an appropriate method of financing the project, the City may choose to issue non-voted or LTGO bonded debt. The same cash resources noted above are a source of repayment of those bonds, requiring careful consideration of any decision to issue LTGO debt.

The options outlined here are the choices available for financing the 2023-2028 Capital Improvement Plan. In subsequent years, federal and state law, and/or the City's own actions may change these options. Financing options will be reviewed and updated annually as part of the overall CIP update process.

CAPITAL IMPROVEMENT PROGRAM

OVERVIEW

The 2023-2028 Capital Improvement Program (CIP) is a flexible, six-year plan containing the City’s planned capital improvement projects and the recommended financing methods for funding the projects. All funds and departments are brought together in a single consolidated plan for an overall view of the City’s capital improvement needs. The entire plan is adopted by reference in the capital facilities element of the City of Kent Comprehensive Plan as required by the Growth Management Act.

It is important to understand that a multi-year Capital Improvement Program does not represent a financial commitment. The first two years’ funding requirements are included and authorized in the operating budget. Projects beyond the first two years do not represent a formal commitment to fund the project, rather it simply reflects that given the information available at the time the plan was developed, the City expects to move forward with the project in the future.

The Capital Improvement Program is updated on an annual basis, at which time the schedule of projects is reevaluated, new projects may be added and completed projects removed. The projects are selected based on the priority of importance assigned by the respective departments requesting funding and the availability of funding sources. Projects include construction and major renovations of buildings and park facilities; technology systems; economic development activities; acquisition of property; improvements to roadways, bikeways and sidewalks; and the efficient operation and infrastructure maintenance of the water, sewer and drainage systems.

2023-2028 SUMMARY PROJECTS AND FUNDING

Capital project costs for the City’s 2023-2028 capital planning period total \$243.8 million and are funded with City, utility and other resources, as illustrated in the following tables. Additional details are provided later in this section.

Summary Resources	2023	2024	2025-2028	Total CIP
City Resources	\$ 37,087	\$ 33,011	\$ 66,269	\$ 136,367
Utility Resources	20,023	16,795	67,285	104,103
Other Resources	1,892	1,111	370	3,373
Total - in thousands	\$ 59,002	\$ 50,917	\$ 133,924	\$ 243,843

Summary Costs	2023	2024	2025-2028	Total CIP
General Government	\$ 25,205	\$ 20,724	\$ 13,623	\$ 59,552
Parks, Rec & Comm Services	5,466	4,983	21,411	31,860
Transportation	8,295	8,415	31,605	48,315
Utilities	20,036	16,795	67,285	104,116
Total - in thousands	\$ 59,002	\$ 50,917	\$ 133,924	\$ 243,843

CAPITAL IMPROVEMENT PROGRAM

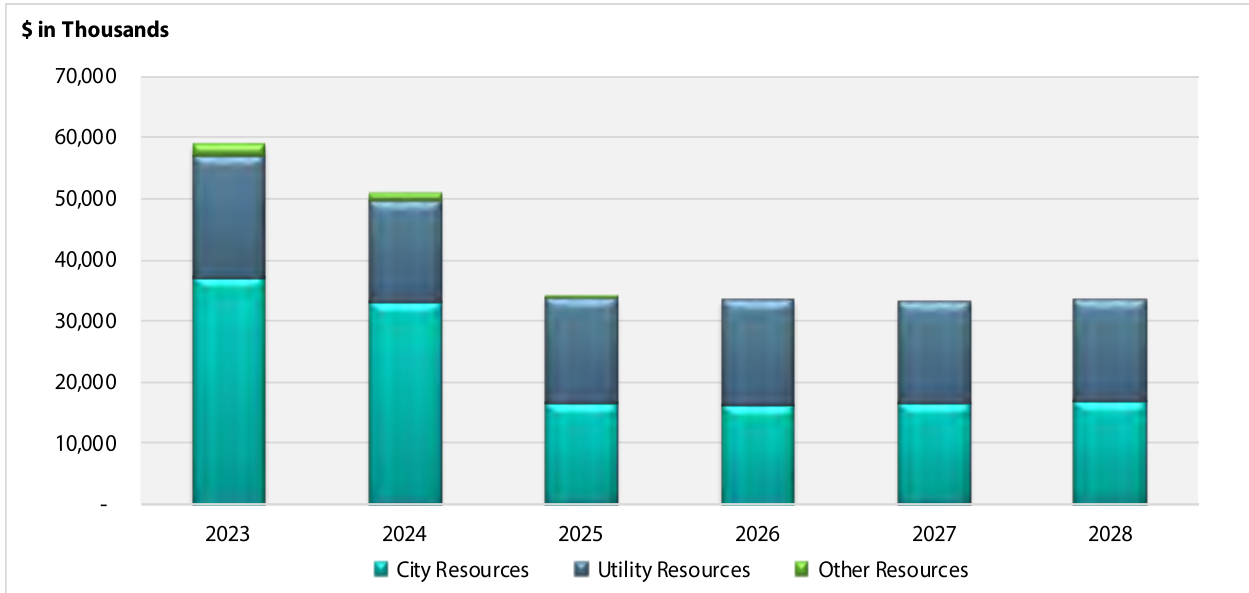
SOURCES OF FUNDS—in thousands



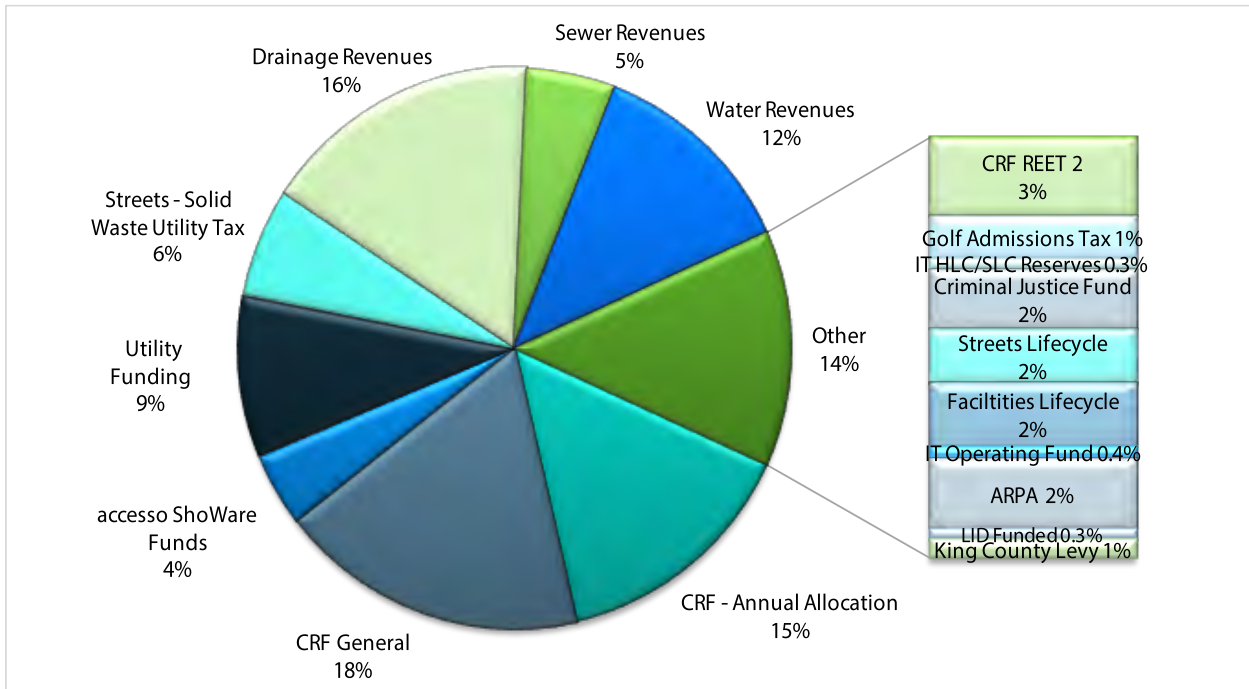
	Budget		Estimate				Total CIP
	2023	2024	2025	2026	2027	2028	
City Resources							
CRF - Annual Allocation	\$ 8,625	\$ 8,808	\$ 9,012	\$ 8,913	\$ 9,061	\$ 9,462	\$ 53,881
CRF General	10,669	11,757					22,426
CRF REET 2	1,486	1,673	1,787	2,184	2,483	2,235	11,848
Golf Admissions Tax	815	135	130	120	135	175	1,510
IT HLC/SLC Reserves	200	45					245
accesso ShoWare Funds	2,500	325	615	300	300	300	4,340
Criminal Justice Fund	1,144						1,144
Streets Lifecycle	1,000						1,000
Facilities Lifecycle	1,194	1,114	837	653	482	481	4,761
IT Operating Fund	258	363	590	640	690	740	3,281
Utility Funding	5,512	5,087					10,599
Streets - Solid Waste Utility Tax	<u>3,684</u>	<u>3,704</u>	<u>3,486</u>	<u>3,486</u>	<u>3,486</u>	<u>3,486</u>	<u>21,332</u>
Total City Resources	37,087	33,011	16,457	16,296	16,637	16,879	136,367
Utility Resources							
Drainage Revenues	9,688	6,730	6,050	6,050	6,050	6,050	40,618
Sewer Revenues	3,059	1,765	3,550	3,550	3,550	3,550	19,024
Water Revenues	<u>7,277</u>	<u>8,300</u>	<u>7,500</u>	<u>7,365</u>	<u>6,985</u>	<u>7,035</u>	<u>44,462</u>
Total Utility Resources	20,023	16,795	17,100	16,965	16,585	16,635	104,103
Other Resources							
American Rescue Plan Act (ARPA)	1,320	550					1,870
LID Funded	202	191					393
King County Levy	<u>370</u>	<u>370</u>	<u>370</u>	-	-	-	<u>1,110</u>
Total Other Resources	1,892	1,111	370	-	-	-	3,373
Total Sources of Funds	\$ 59,002	\$ 50,917	\$ 33,927	\$ 33,261	\$ 33,222	\$ 33,514	\$ 243,843

CAPITAL IMPROVEMENT PROGRAM

SUMMARY BY SOURCE 2023-2028



2023-2028 SOURCES BY TYPE



CAPITAL IMPROVEMENT PROGRAM

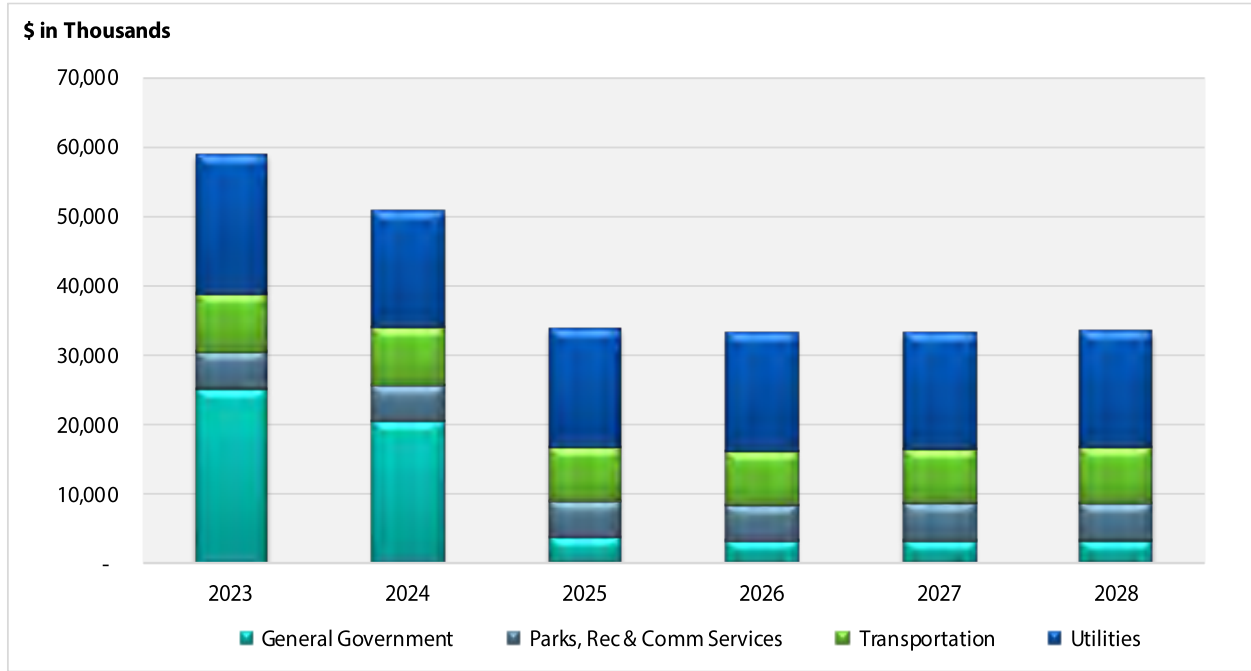
PROJECTS—in thousands

	Budget		Estimate				Total CIP
	2023	2024	2025	2026	2027	2028	
General Government							
accesso ShoWare Center	\$ 2,430	\$ 325	\$ 615	\$ 300	\$ 300	\$ 300	\$ 4,270
Facilities	17,424	17,098	837	653	482	481	36,975
Technology	4,551	3,301	2,335	2,390	2,440	2,490	17,507
Other	800	-	-	-	-	-	800
Total General Government	25,205	20,724	3,787	3,343	3,222	3,271	59,552
Parks, Rec & Comm Services							
Golf	815	135	130	120	135	175	1,510
Parks and Recreation	4,651	4,848	5,018	5,102	5,460	5,271	30,350
Total Parks, Rec & Comm Svcs	5,466	4,983	5,148	5,222	5,595	5,446	31,860
Transportation							
Site Improvements	8,295	8,415	7,892	7,731	7,820	8,162	48,315
Total Transportation	8,295	8,415	7,892	7,731	7,820	8,162	48,315
Utilities							
Water	7,258	8,300	7,500	7,365	6,985	7,035	44,443
Sewer	3,050	1,765	3,550	3,550	3,550	3,550	19,015
Drainage	9,674	6,730	6,050	6,050	6,050	6,050	40,604
Combined Utility Projects	54	-	-	-	-	-	54
Total Utilities	20,036	16,795	17,100	16,965	16,585	16,635	104,116
Total Projects	\$ 59,002	\$ 50,917	\$ 33,927	\$ 33,261	\$ 33,222	\$ 33,514	\$ 243,843

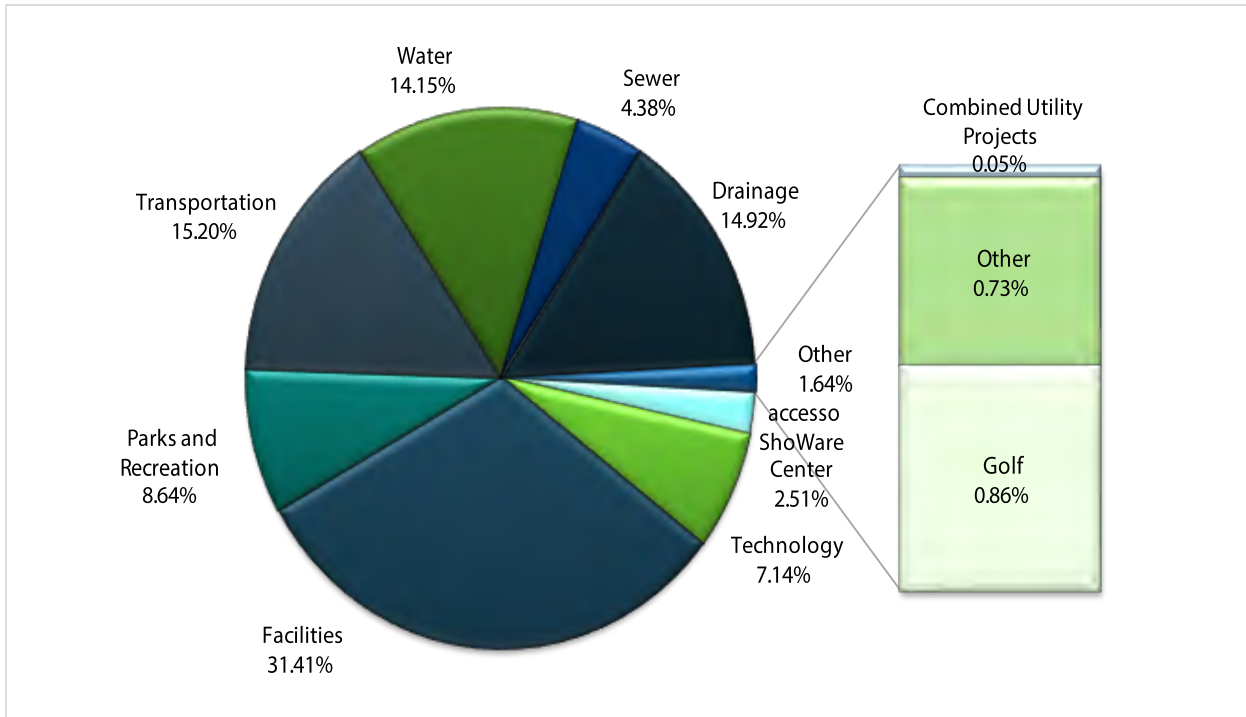


CAPITAL IMPROVEMENT PROGRAM

SUMMARY BY CATEGORY 2023-2028



2023-2028 BY CATEGORY FUNCTION



CAPITAL IMPROVEMENT PROGRAM

GENERAL GOVERNMENT—in thousands

	Total		Prior		Budget		Estimate		Total		
	Project	Estimate	Years	Budget	2023	2024	2025	2026 2027 2028		CIP	
Sources of Funds											
CRF - General	\$	33,644	\$	11,276	\$	10,611	\$	11,757	\$ - \$ - \$ - \$ -	\$	22,368
CRF - Annual Allocation		10,328				1,650		1,683	1,745 1,750 1,750 1,750		10,328
American Rescue Plan Act (ARPA)		1,486				1,136		350			1,486
accesso ShoWare Funds		4,340				2,500		325	615 300 300 300		4,340
IT Operating Fund		4,037		756		258		363	590 640 690 740		3,281
Criminal Justice Fund		1,144				1,144					1,144
Streets Lifecycle		1,000				1,000					1,000
Utility Funding		11,064		465		5,512		5,087			10,599
Grants		125		125							-
Facilities Operating Fund		5,383		3,947		629		533	238 36		1,436
Facilities Lifecycle		4,921		1,596		565		581	599 617 482 481		3,325
HLC/SLC Reserves		245				200		45			245
Total Sources of Funds	\$	77,717	\$	18,165	\$	25,205	\$	20,724	\$ 3,787 \$ 3,343 \$ 3,222 \$ 3,271	\$	59,552
Projects											
Facilities											
Facilities Reinvestment Fund		10,000				5,000		5,000			10,000
Kent East Hill Operations Center Phase 2		24,732		3,935		10,512		10,285			20,797
Siemens HVAC Controls Upgrades		230				230					230
Police Headquarters Cooling Tower Upgrade		224				224					224
Senior Center Solar Panel (Grant Match)		120				120					120
Kent Police Department Facility Upgrade		350						350			350
Police Firing Range Upgrades		950		600				350			350
Corrections Annex Fence		144				144					144
City Buildings - Exterior Painting		657				255		202	50 50 50 50		657
Public Building Major Maintenance		1,377		998		59		60	62 64 66 68		379
HVAC Replacements		2,961		2,011		150		400	300 100		950
Emergency Repairs		833				215		123	120 125 125 125		833
Access Control		725		575		25		25	25 25 25 25		150
Furniture, Fixtures and Equipment		600				100		100	100 100 100 100		600
Fire Alarm Upgrades		443		143		50		50	50 50 50 50		300
Kitchen Equipment		472		322		25		25	25 25 25 25		150
Roof Repairs		1,979		1,569		300			50 60		410
Floor Covering Replacements		625		505				120			120
Parking Lots Repair		920		709		15		8	55 54 41 38		211
Total Facilities		48,342		11,367		17,424		17,098	837 653 482 481		36,975
accesso ShoWare Center											
Audio System Replacement		300				300					300
Suite and Club Rebranding		75				75					75
Television Monitors		60				60					60
Half House Curtain and Vom Drapes		120				120					120
Upgrade and add Security Cameras		80				80					80
Chairs and Tables		225				50		50	75 50		225
Mural Replacement		60				15		15	15 15		60

CAPITAL IMPROVEMENT PROGRAM

GENERAL GOVERNMENT CONTINUED—in thousands

	Total Project Estimate	Prior Years Budget	Budget		Estimate				Total CIP
			2023	2024	2025	2026	2027	2028	
Flooring Replacement Elevators/Production Rm	17		17						17
Locker Room/Dressing Room Upgrade	40		40						40
Building for Storage	150		150						150
Basket Ball Court Refurbish	39		39						39
Concession Stand Rebranding	184		184						184
Marquee	200		200						200
Self Checkout Technology	300		300						300
Lighting Control System	125		125						125
Additional Rigging Steel	100		100						100
Additional Fall Protection	75		75						75
Ribbon Board	500		500						500
Stadium Seating Replacement	50			50					50
Zamboni Replacement	110			110					110
Roof Repair	100			100					100
Floor Covering in Skate Areas	75				75				75
Chiller Replacement	450				450				450
Unallocated	835	-	-	-	-	235	300	300	835
Total accesso ShoWare Center	4,270	-	2,430	325	615	300	300	300	4,270
Technology									
HLC - Server Replacement	560	200	60	60	60	60	60	60	360
HLC - Telephony	659	299	60	60	60	60	60	60	360
HLC - Wireless Infrastructure Refresh	411	231	30	30	30	30	30	30	180
HLC - Data Center	900	300	100	100	100	100	100	100	600
HLC - Network Refresh	1,005	585	70	70	70	70	70	70	420
HLC - Security	1,417	614	130	153	130	130	130	130	803
HLC - Storage Expansion	323	143	30	30	30	30	30	30	180
HLC - UPS	403	223	30	30	30	30	30	30	180
HLC - Virtualization Infrastructure Refresh	951	351	100	100	100	100	100	100	600
SLC System Replacement Reserves									
Administration	1,267	247	170	170	170	170	170	170	1,020
IT	1,007	107	150	150	150	150	150	150	900
Law	731	431	50	50	50	50	50	50	300
Police	913	93	170	130	130	130	130	130	820
Human Resources	640	220	70	70	70	70	70	70	420
Finance	1,367	767	100	100	100	100	100	100	600
Parks, Recreation and Community Services	838	238	100	100	100	100	100	100	600
Public Works	878	28	100	150	150	150	150	150	850
Court	540	240	50	50	50	50	50	50	300
Economic and Community Development	572	92	80	80	80	80	80	80	480
MDC Refresh	730	130		100	110	120	130	140	600
Computer Refresh	3,175	494	258	263	480	520	560	600	2,681
Aerial Imagery Data Refresh	605		165	85	85	90	90	90	605
Airgap Backup & Commvault Replacement	660		660						660
ZTA Program - Identify & Access Management	300		300						300
ZTA Program - ShoWare Center	70		70						70
Internet Infrastructure Assessment and Upgrade	275			275					275

CAPITAL IMPROVEMENT PROGRAM

GENERAL GOVERNMENT CONTINUED—in thousands

	Total Project Estimate	Prior Years Budget	Budget		Estimate				Total CIP
			2023	2024	2025	2026	2027	2028	
AV/Virtual Court Room Technology Refresh	100		100						100
B&O and Business License Enhancements	655		480	175					655
JDE Replacement	1,000	500	250	250					500
Laserfiche Stabilization	200	110	45	45					90
UPS Battery Replacement (Fire Station 74)	80		80						80
ZTA Program - Privileged Access Management	250			250					250
PD MDC Refresh	250		250						250
JIS Replacement	75		75						75
Unallocated IT Projects	498	155	168	175	-	-	-	-	343
Total Technology Projects	24,305	6,798	4,551	3,301	2,335	2,390	2,440	2,490	17,507
Other									
Race & Equity Plan	800	-	800	-	-	-	-	-	800
Total Facilities	800	-	800	-	-	-	-	-	800
Total General Government Projects	\$ 77,717	\$ 18,165	\$ 25,205	\$ 20,724	\$ 3,787	\$ 3,343	\$ 3,222	\$ 3,271	\$ 59,552

PARKS, RECREATION & COMMUNITY SERVICES—in thousands

	Total Project Estimate	Prior Years Budget	Budget		Estimate				Total CIP
			2023	2024	2025	2026	2027	2028	
Sources of Funds									
CRF REET2	\$ 14,830	\$ 2,982	\$ 1,486	\$ 1,673	\$ 1,787	\$ 2,184	\$ 2,483	\$ 2,235	\$ 11,848
CRF - Annual Allocation	21,520	4,172	2,750	2,805	2,861	2,918	2,977	3,036	17,347
CRF - General Capital	2,871	2,826	45						45
General Fund	1,625	1,625							-
Grants	4,057	4,057							-
Golf Admissions Tax	600		100	100	100	100	100	100	600
Golf Fund	1,247	337	715	35	30	20	35	75	910
King County Levy	1,310	200	370	370	370				1,110
Pay in Lieu	1,125	1,125							-
Other	947	947							-
Total Sources of Funds	\$ 50,132	\$ 18,272	\$ 5,466	\$ 4,983	\$ 5,148	\$ 5,222	\$ 5,595	\$ 5,446	\$ 31,860
Projects									
Golf Projects									
Benches	25		25						25
Bunker Sand	50		30	10	10				50
Cart Path Repairs and Repaving	200		125		25	25	25		200
Driving Range Stall Heaters	35		35						35
Driving Range West Side Improvements	100		100						100
Driving Range Net Replacement	185		35		50	50	50		185

CAPITAL IMPROVEMENT PROGRAM

PARKS, RECREATION & COMMUNITY SERVICES CONTINUED—in thousands

	Total	Prior	Budget		Estimate				Total
	Project	Years	2023	2024	2025	2026	2027	2028	
	Estimate	Budget							
Garbage Cans	30		30						30
Golf Cart Storage Doors	60		20	40					60
Irrigation Central Controller	80		40				40		80
Irrigation Satellite Controllers	200		125	25	25	25			200
Irrigation Pump Replacement	50		50						50
Maintenance Equipment Replacement	175							175	175
On-Course Restrooms	40		40						40
Parking Lot Landscaping	65		30	35					65
Sprinkler Heads	150		70	20	20	20	20		150
Tee Signs	38		38						38
Miscellaneous Golf Projects	564	537	22	5	-	-	-	-	27
Total Golf Projects	2,047	537	815	135	130	120	135	175	1,510
Parks and Recreation Projects									
Campus Park Improvements	450	300	150						150
Canterbury Park Improvements	300			100	200				300
Clark Lake Park Phase 1 Development	4,500	250	250	500	1,000	750	750	1,000	4,250
Commercial Onsite Dumpsters	45		45						45
Commons Neighborhood Park	100		100						100
Downtown Parks Improvements	1,036		250		400		200	186	1,036
East Hill North Neighborhood Park	1,000						250	750	1,000
Eastridge Park Renovation	250		100	150					250
Garrison Park Improvements	600		350	250					600
Hogan Park at Russell Road Renovation	1,600		250	350	250	750			1,600
Kent School District Partership	100		100						100
Kiwanis Tot Lot #4 Renovation	36		36						36
KVLT - Old Fishing Hole Improvements	750			250		500			750
KVLT - Boeing Rock Improvements	527	100					177	250	427
KVLT - Interurban Trail at Naden	420		420						420
KVLT - Meeker Parking Lot	355			355					355
Lake Fenwick Park Phase 2 Improvements	675	75					350	250	600
Mill Creek Canyon/Earthworks Park	5,250	750	500	750	750	750	750	1,000	4,500
Mill Creek Canyon Trail Renovation	850	100	250	250	250				750
North Meridian Park Redevelopment	1,229			200	211	318	500		1,229
Park Land Acquisition Account	9,356	7,856	250	250	250	250	250	250	1,500
Park Operations Lifecycle	3,000		500	500	500	500	500	500	3,000
Park Orchard Park Improvements	450				50	150	250		450
Park Planning and Design	440	290	50	50	50				150
Park Planning and Development Operating	8,683	2,901	850	893	937	984	1,033	1,085	5,782
Parks and Open Space Plan	1,375	1,125					250		250
Scenic Hill Park Renovation	350					150	200		350
Sun Meadows Park Improvements	225	55			170				170
West Fenwick Park Phase 2 Renovation	4,133	3,933	200	-	-	-	-	-	200
Total Parks and Recreation Projects	48,085	17,735	4,651	4,848	5,018	5,102	5,460	5,271	30,350
Total Parks Projects	\$ 50,132	\$ 18,272	\$ 5,466	\$ 4,983	\$ 5,148	\$ 5,222	\$ 5,595	\$ 5,446	\$ 31,860

CAPITAL IMPROVEMENT PROGRAM

TRANSPORTATION—in thousands

	Total Project Estimate	Prior Years Budget	Budget		Estimate				Total CIP
			2023	2024	2025	2026	2027	2028	
Sources of Funds									
CRF - Annual Allocation	\$ 31,513	\$ 5,307	\$ 4,225	\$ 4,320	\$ 4,406	\$ 4,245	\$ 4,334	\$ 4,676	\$ 26,206
General Fund	1,000	1,000							-
American Rescue Plan Act (ARPA)	384		184	200					384
LID Funded Projects	28,614	28,221	202	191					393
Solid Waste Utility Tax	39,642	18,310	3,684	3,704	3,486	3,486	3,486	3,486	21,332
Drainage Fund	250	250							-
Total Sources of Funds	\$ 101,403	\$ 53,088	\$ 8,295	\$ 8,415	\$ 7,892	\$ 7,731	\$ 7,820	\$ 8,162	\$ 48,315
Projects									
In-house Overlays	3,484	1,984	250	250	250	250	250	250	1,500
Street Contracted Projects	14,987	1,246	655	750	1,891	3,425	3,214	3,806	13,741
Unallocated Capital	1,800		200	200	200	200	500	500	1,800
LID 362- 84th Avenue Rehabilitation	8,031	7,688	176	167					343
LID 363-224th-228th (EVH-88th)	20,583	20,533	26	24					50
Residential Street Contracted	39,642	18,310	3,684	3,704	3,486	3,486	3,486	3,486	21,332
EVH (212th - 196th)	1,445				1,445				1,445
Litter Strike Team	1,634	1,250	184	200					384
Meet Me on Meeker 64th Avenue	1,577	577		1,000					1,000
Mill Creek at 76th Avenue Flood Prevention	6,000	1,500	3,000	1,500					4,500
SR 509 - Stage 1b - SR 516 Auxiliary Lane	500			250	250				500
SR 509 - Stage 2 - Southbound Auxiliary Lane	1,000			250	250	250	250		1,000
City Safety Transportation Program	720		120	120	120	120	120	120	720
Total Projects	\$ 101,403	\$ 53,088	\$ 8,295	\$ 8,415	\$ 7,892	\$ 7,731	\$ 7,820	\$ 8,162	\$ 48,315



CAPITAL IMPROVEMENT PROGRAM

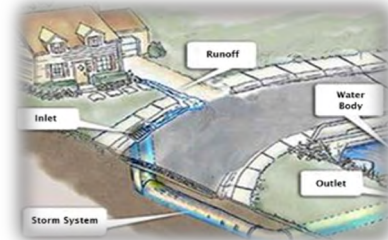
UTILITIES—in thousands

	Total		Prior		Budget		Estimate			Total CIP
	Project Estimate	Budget	Years Budget	2023	2024	2025	2026	2027	2028	
Sources of Funds										
Water Revenues	\$ 63,256	\$ 18,794	\$ 7,277	\$ 8,300	\$ 7,500	\$ 7,365	\$ 6,985	\$ 7,035	\$ 44,462	
Sewer Revenues	27,414	8,390	3,059	1,765	3,550	3,550	3,550	3,550	19,024	
Drainage Revenues	69,241	28,623	9,688	6,730	6,050	6,050	6,050	6,050	40,618	
Capital Resource Fund	13		13						13	
Total Sources of Funds	\$ 159,923	\$ 55,807	\$ 20,036	\$ 16,795	\$17,100	\$16,965	\$16,585	\$16,635	\$ 104,116	
Projects										
Water Supply & Distribution										
2022 Watermain	700	400	300						300	
228th-Central-88th Waterline	1,000			1,000					1,000	
590 Zone Transmission (EH 640 PZ)	980			980					980	
640 Pressure Zone	7,871	3,371					2,000	2,500	4,500	
640 Transmission Main Improvements	2,230				1,115	1,115			2,230	
640 Zone BPS #2 (EH 640 PZ)	1,700				1,300	400			1,700	
76th North	525		525						525	
Caustic Tank Replacement EH Well & PS 5	250				250				250	
Clark & Kent Springs Chlorination	700	350		350					350	
CSTM/590PZ Intertie	200		200						200	
Garrison/O'Brien Treatment Plant	1,300					1,300			1,300	
Generator Improvement Program	1,000				1,000				1,000	
Highway 169 Black Diamond - Tacoma	500				500				500	
Miscellaneous Water	5,745	2,745	500	500	500	500	500	500	3,000	
PLC Upgrades	440	230	35	35	35	35	35	35	210	
Reservoir Recoating	5,149	2,149	500	500	500	500	500	500	3,000	
Rock Creek Mitigation Projects	6,429	5,429	500	500					1,000	
Security Improvements per VA	399	99	50	50	50	50	50	50	300	
SR516/Covington Way	2,000		500	500	500	500			2,000	
Tacoma Intertie - Ongoing Capital	1,575	825	50	50	50	50	50	500	750	
Transmission Easements	744	444	50	50	50	50	50	50	300	
Wapato Creek 509 Alexander Avenue	400				400				400	
Water Meter Replacement Program	5,000						3,000	2,000	5,000	
Watermain Replacements/Repairs	5,148		698	535	450	2,465	500	500	5,148	
Well Rehabilitation	2,692	792	200	200	400	400	300	400	1,900	
West Hill Booster Pump Station	2,800		1,000	1,400	400				2,800	
West Hill Transmission Main	5,760	1,960	2,150	1,650	-	-	-	-	3,800	
Total Water Supply & Distribution	63,237	18,794	7,258	8,300	7,500	7,365	6,985	7,035	44,443	
Sewer										
Derbyshire	1,550	550				1,000			1,000	
Frager Road Pump Station - Grinder	250	150	100						100	
Horseshoe Acres Pump Station	5,500			1,000	2,500	1,000	1,000		5,500	
Linda Heights Pump Station	7,375	4,875	2,500						2,500	
Miscellaneous Pump Station Rehab	1,650	175	75	75	75	250	500	500	1,475	
Miscellaneous Sewer	5,313	1,813		500	500	500	1,000	1,000	3,500	
Sewer Main Replacements/Relining	5,317	677	325	140	425	750	1,000	2,000	4,640	
Sewer Root Maintenance	450	150	50	50	50	50	50	50	300	
Total Sewer	27,405	8,390	3,050	1,765	3,550	3,550	3,550	3,550	19,015	

CAPITAL IMPROVEMENT PROGRAM

UTILITIES CONTINUED—in thousands

	Total	Prior	Budget			Estimate			Total
	Project	Years	2023	2024	2025	2026	2027	2028	
	Estimate	Budget							
Stormwater Management									
267th Culvert	1,000						1,000		1,000
81st Avenue Pump Station	4,128	128	1,000	600	250	1,900	250		4,000
Drainage Property Maintenance	3,200	2,000	200	200	200	200	200	200	1,200
GRNRA Pump Station North	11,755	2,000	430	2,575	2,350	2,050	2,350		9,755
GRNRA Security & Maintenance	2,800	700	50	50	500	500	500	500	2,100
Kent Airport Levee	1,550	950			500	100			600
Lake Meridian Estate Outfall	1,000				1,000				1,000
Lower Russell Road Levee	5,960	5,710	250						250
Mill Creek at 76th Avenue Flood Protection	8,642	4,642	4,000						4,000
Mill Creek Culvert Maintenance	2,250	750	250	250	250	250	250	250	1,500
Mill Creek Rehabilitation	10,910	6,705	2,500	1,705					4,205
Misc Environmental Projects	2,453	2,153	50	50	50	50	50	50	300
Miscellaneous Drainage	3,445	2,845	300	300					600
North Fork Meridian Valley Culvert	1,000					500	500		1,000
Pipe Replacements/Relining	9,134	40	644	1,000	950	500	950	5,050	9,094
Total Stormwater Management	69,227	28,623	9,674	6,730	6,050	6,050	6,050	6,050	40,604
Combined Utility Projects									
Automate Shops Parking Gate	54	-	54	-	-	-	-	-	54
Total Combined Utility Projects	54	-	54	-	-	-	-	-	54
Total Utilities Projects	\$ 159,923	\$ 55,807	\$ 20,036	\$ 16,795	\$ 17,100	\$ 16,965	\$ 16,585	\$ 16,635	\$ 104,116



CAPITAL SPEND

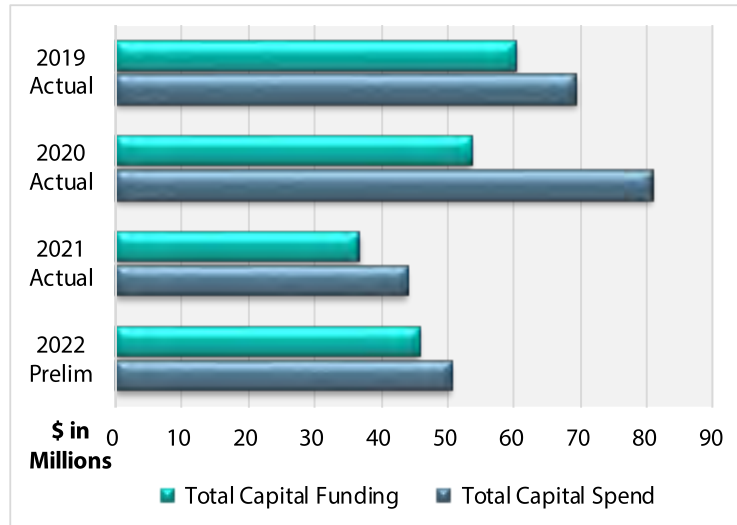
CAPITAL FUNDING VS. CAPITAL SPEND

Because large capital projects often take multiple years to complete, the funding of these projects will often differ each year from the actual spend (expenditures) on the projects as illustrated below.

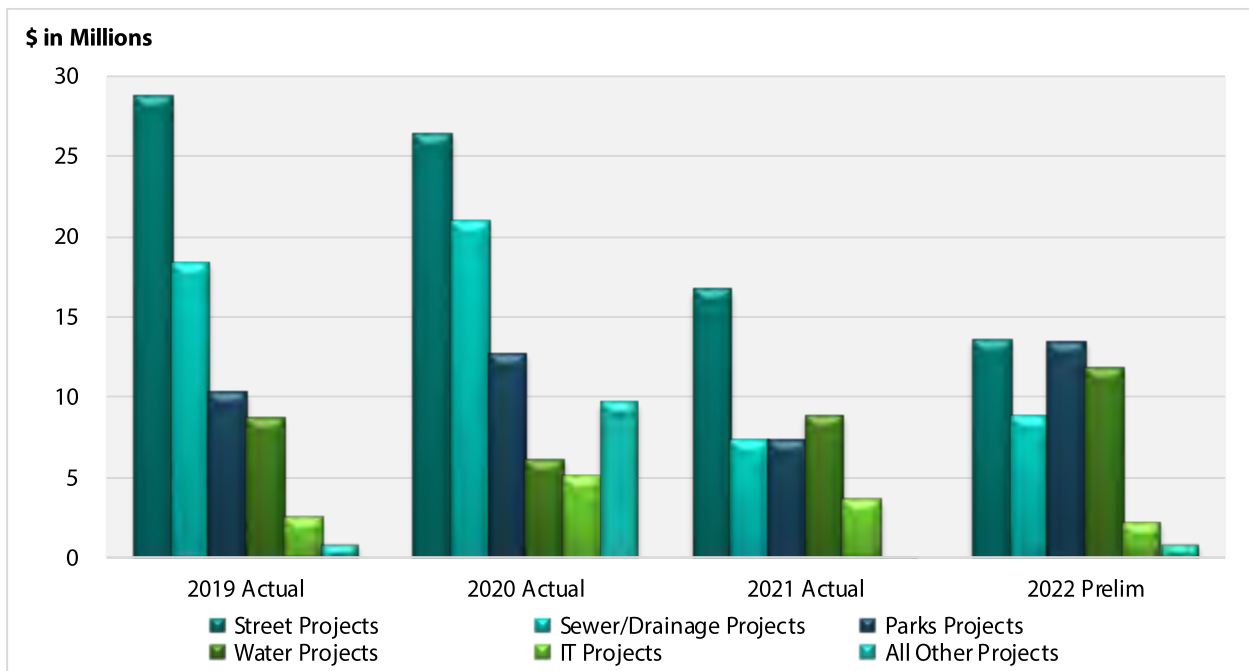
To ensure adequate funding is available for projects, the City aims to provide the necessary funding before the projects begin. The funding is then dedicated to those projects and held within the project until spent.

The six-year CIP outlined in the previous pages is based on the funding of City capital projects, even if that funding requires multiple years to accumulate adequate funds. Once adequate funds are available for a project, the City will then start expending them.

The following graph, along with the tables on the next page, outline what the total actual capital spend was for the last four years.



HISTORICAL CAPITAL SPEND BY CLASSIFICATION (excludes transfers)



CAPITAL SPEND

HISTORICAL CAPITAL SPEND BY CLASSIFICATION (excludes transfers)

Top 10 Project Spend	2019 Spend
224th-228th (88th-94th)	\$ 8,911,907
228th Street Grade Separations	12,748,592
640 P/S #1 - Blue Boy	2,937,234
EVH South 196th Street to South 180th Street	2,409,670
GRNRA South Pump Station	2,515,738
LID 363-224th-228th (EVH-88th)	3,838,083
Reservoir Recoating/Scope	1,341,385
Residential Street Contracted	1,802,888
Upper Mill Creek Dam	3,828,618
YMCA/Morrill Meadows	9,298,988
Total of Top 10	49,633,103
Top 10 as % of Total Spend	71.6%
Total 2019 Project Spend	\$ 69,324,351

Top 10 Project Spend	2020 Spend
228th Street Grade Separations	\$ 10,898,314
4th & Willis Roundabout	5,436,307
76th Ave Road Raising	4,011,919
GRNRA South Pump Station	5,817,692
HCMA HR & Payroll System	3,207,932
Residential Street Contracted	2,701,664
Upper Mill Creek Dam	2,465,504
West Fenwick Park Reno Phase 2	2,360,604
Covid 19 Response-CARES Act	3,521,036
Signature Pointe	2,742,327
Total of Top 10	43,163,299
Top 10 as % of Total Spend	60.0%
Total 2020 Project Spend	\$ 71,956,126

Top 10 Project Spend	2021 Spend
228th Street Grade Separations	\$ 3,688,471
4th & Willis Placemaking - Landscape	1,005,777
Clark Springs Generator	1,113,187
Meecker (Russell to GRE)	1,248,580
Residential Street Contracted	4,443,367
South 212th (EVH-76th)	1,818,809
West Fenwick Park Renovation Phase 2	1,221,384
West Hill Reservoir	5,286,250
2021 Water Main Replacement	1,009,359
Driving Range III	1,861,950
Total of Top 10	22,697,134
Top 10 as % of Total Spend	51.7%
Total 2021 Project Spend	\$ 43,909,759

Top 10 Project Spend	2022 Prelim
2022 Contracted Overlays	\$ 4,272,543
6 MG Reservoir Recoating	3,024,177
Downey Farmstead	3,537,599
Downtown Place Making	1,386,619
Parks Land Acquisition	7,241,478
Police Buildings	1,121,368
Residential Street Contracted	2,781,029
Rock Creek Mitigation Projects	3,857,471
South 212th (City Limits-GRB)	1,422,988
West Hill Reservoir	3,060,368
Total of Top 10	31,705,640
Top 10 as % of Total Spend	62.7%
Total 2022 Project Spend	\$ 50,596,080

CAPITAL HIGHLIGHTS

CAPITAL HIGHLIGHTS

Of the many varied projects included in the Capital Improvement Program, the City has chosen seven to highlight in this section. These projects were selected to provide examples of the City's continued efforts to efficiently and responsibly allocate taxpayer funds to projects that address the current and long-term needs of its residents.

The capital projects below come from a cross-section of the City and represent various funding levels and stages of development within the 2023-2024 Biennial Budget.

- ◆ Race & Equity Strategic Plan
- ◆ Airgap Implementation and Commvault Replacement
- ◆ Zero Trust Architecture Program
 - ◇ Identify Access Management
 - ◇ Privilege Access Management
 - ◇ accesso ShoWare Center Segmentation
- ◆ Kent East Hill Operations Center (KEHOC) Phase 2
- ◆ Linda Heights Pump Station
- ◆ 76th Avenue South Improvements – North Segment
- ◆ South 240th Street and Russell Road TIB Sidewalk Improvements



In addition to these seven projects, a brief description of additional projects requested and approved in the current biennium has been provided. If you have any questions, or wish to obtain additional information on these projects, please contact the Kent Financial Planning Division at FinancialPlanning@kentwa.gov.

CAPITAL HIGHLIGHTS

RACE & EQUITY STRATEGIC PLAN—ADMINISTRATION



After six months of co-designing the Race & Equity Strategic Plan, the City is getting close to adoption and implementation of the actionable steps. Some of these actionable steps will require funding and as such, the City has provided \$800,000 for this project.

The project will implement foundational steps in five separate areas to move the city towards becoming an anti-racist organization. These areas are outlined below.



Area of focus: Communication					
Goal: The City of Kent is committed to building an inclusive and well-informed community, by working to improve communication about city services in a manner that is culturally relevant and equitable.					
Community Indicator(s)	Outcomes and Actions	Accountability	Performance Measure	Estimated Cost	Staff time
<ul style="list-style-type: none"> Number of requests to highlight community members 	<p>A(Outcome): City residents see themselves represented in city communications</p> <ol style="list-style-type: none"> 1) People of Kent – Highlight more community members and their stories on our social media 2) All city promotional materials highlight community demographics 	Mayor's Office, REDI Office	<ul style="list-style-type: none"> (1) 12 community leaders and or residents highlighted every year 	<p>1) No cost</p> <p>2) No cost</p>	<p>1) 18 hours a year</p> <p>2) TBD</p>
<ul style="list-style-type: none"> Requests for interpretation from residents Number of emergency network partners in Kent 	<p>B(Outcome): City residents receive "vital" city updates</p> <ol style="list-style-type: none"> 1) Purchase interpretation equipment – to be available during community meetings, city council meetings 2) Partner with King County's emergency network trusted partners program. Grow network in Kent 3) Develop incentive pay program (resident facing positions) to recruit more languages to serve our community 	Mayor's office, Clerks Office, All departments	<ul style="list-style-type: none"> (1) Number of times equipment is used (2) Network size, languages covered (3) Number multilingual employees increases per year 	<p>1) 3-5k (one time cost)</p> <p>2) \$5,000.00</p> <p>3) \$250.00 per hired employee</p>	<p>1) N/A</p> <p>2) REDI office</p> <p>3) TBD</p>

CAPITAL HIGHLIGHTS

RACE & EQUITY STRATEGIC PLAN

Community Indicator(s)	Outcomes and Actions	Accountability	Performance Measure	Estimated Cost	Staff time
<ul style="list-style-type: none"> Further relationship building with BIPOC serving organizations at the leadership level 	C(Outcome): Residents are aware of city resources and engagement opportunities 1) Communications coordinators attend KCDIG & Other BIPOC focused community networking meetings to provide updates to service providers 2) Mayor - Quarterly consultation in partnership with BIPOC serving organizations in Kent (Forum) 3) Create a BIPOC business list/map	Mayor's office, Communication Coordinators/Specialists	<ul style="list-style-type: none"> (1) Kent based community meetings attended 	1) No cost	1) 3 hours (a month)
			<ul style="list-style-type: none"> (2) Quarterly consultation – Attendance 	2) 500.00 (per year)	2) 10 hours (per year)
			<ul style="list-style-type: none"> (3) Complete and updated list per quarter 	3) \$5000.00 – 10,000.00	3) 40 hours (REDI office) Kent chamber of commerce

Area of focus: In-Language Resources					
Goal: The City of Kent is committed to providing culturally relevant services and information in multiple languages					
Community Indicator(s)	Outcomes and Actions	Accountability	Performance Measure	Estimated Cost	Staff time
<ul style="list-style-type: none"> Community languages covered by independent contractor list 	A(Outcome): Kent based certified interpreters/translators benefit from city translation and interpretation contracts 1) Create a Kent-based independent contractor list of (certified) interpreters and translators	All Departments REDI office	<ul style="list-style-type: none"> (1) 50% of translation contracts going to Kent based independent translators/interpreters, increasing every year. (2) All strategic plans meet safe harbor requirements for translation 	1) 10-15k 2) 3% of administrative costs	1) REDI office 2) 5 hours per plan
	<ul style="list-style-type: none"> Up to date language and demographic data available to use in planning 	B(Outcome): City of Kent uses community demographic data to inform policy decisions 1) City will develop and implement city-wide Language Access Plan 2) City develops and standardizes resident data collection policy 3) City to start collecting language data using vital documents identified by the Language Access Plan.	All Departments	<ul style="list-style-type: none"> (1) Top 10 languages identified & updated yearly. (1) Language access message displayed in 100% of public facing city-owned buildings (2) Data collection policy developed and implemented 	1) No cost 2) No cost 3) No cost
<ul style="list-style-type: none"> Community aware of translation & interpretation resources (Resident survey) Community feels welcomed in city-owned public facing facilities (Resident survey) 	C(Outcome): City-owned facilities create a welcoming environment 1) Welcoming signs in top 6 languages displayed in city-owned facilities 2) "I speak" cards to be created for multilingual employees working customer service counters	All Departments	<ul style="list-style-type: none"> (1) In-language welcoming displayed in all public customer service areas (2) "I speak" cards displayed at all customer facing counters 	1) \$5-10k 2) \$1000.00	1) 15 hours 2) 15 hours
	D(Outcome): City of Kent leverages certified translators/interpreter expertise with neural machine-learning translation technology 1) City to research financial feasibility of incorporating API translation tech	REDI office	<ul style="list-style-type: none"> Translation costs decrease every year – citywide 	1) TBD	1) REDI office

CAPITAL HIGHLIGHTS

RACE & EQUITY STRATEGIC PLAN

Area of focus: Equitable Representation					
Goal: The City of Kent recruits and retains talented workforce that is increasingly reflective of the community we serve, across all positions, from frontline staff, advisory boards, and commissions, to executive leadership.					
Community Indicator(s)	Outcomes and Actions	Accountability	Performance Measure	Estimated Cost	Staff time
<ul style="list-style-type: none"> Language Access complaints 	<p>A(Outcome): The City of Kent increases number of multilingual staff members</p> <ol style="list-style-type: none"> Create list of multilingual employees to identify language gaps Prioritize top 6 community languages in recruiting of customer facing positions to address language gaps Develop language incentive policy for multilingual employees who wish to use their language skills Provide language certification opportunities for staff 	All Departments	<ul style="list-style-type: none"> Languages spoken by staff reflect safe harbor threshold 	<ol style="list-style-type: none"> No cost No cost TBD \$600.00 per certification 	<ol style="list-style-type: none"> 10 hours TBD 20 hours 100 hours per certification
<ul style="list-style-type: none"> Staff feeling of inclusion (employee survey) 	<p>B(Outcome): The City of Kent retains its diverse staff, and all staff feel like they belong.</p> <ol style="list-style-type: none"> Offer employee activity group opportunities for current staff (Affinity groups) Include questions about inclusion on employee exit interviews Increase the city's Municipal Equality Index score (MEI) to 100 Update personnel policies adopted prior to 2010 Yearly city-wide staff survey City to create gender inclusive employee policy in consultation with subject matter experts. 	<p>All Departments</p> <p>HR Department, REDI office, Legal Department</p>	<ul style="list-style-type: none"> Employee survey results (engagement) meet the benchmark scores 100% of exit interviews include question on belonging Policies reviewed and updated City-wide employee survey completion of 70% 	<ol style="list-style-type: none"> No cost No cost No cost No cost Included in mclain & company contract? \$5-10k 	<ol style="list-style-type: none"> 1 hour per month/per employee 1 hour 10 hours (per year) TBD, based on number of policies 30 min per employee N/A
<ul style="list-style-type: none"> Percentage of job applicants who self-identify as diverse 	<p>C(Outcome): The City of Kent works collaboratively with local BIPOC serving community organizations to create a diverse candidate network for city job openings.</p> <ol style="list-style-type: none"> City to add local community-based organizations to the job announcement notification list City partners with CBOs to create a candidate referral process 	<p>HR Department, REDI office</p> <p>All Departments</p>	<ul style="list-style-type: none"> Percentage of job applicants who identify as "diverse" matches resident demographics 	<ol style="list-style-type: none"> No cost No anticipated cost 	<ol style="list-style-type: none"> 5 hours per month 10 min per year
<ul style="list-style-type: none"> Percentage of staff who self-identify as diverse 	<p>D(Outcome): The City removes implicit bias from the hiring process</p> <ol style="list-style-type: none"> The City to develop blind recruiting process All interview panel participants will take implicit bias training before in-person interviews All in-person interviews include questions focused on diversity, equity and belonging. 	All Departments	<ul style="list-style-type: none"> Diversity numbers increase – staff 	<ol style="list-style-type: none"> Workday No cost No cost 	<ol style="list-style-type: none"> TBD 20 min 2 min

CAPITAL HIGHLIGHTS

RACE & EQUITY STRATEGIC PLAN

Area of focus: Training							
Goal: The City of Kent will provide anti-racist and culturally relevant training, along with other topics that foster constructive communication and cross-cultural understanding for city representatives and the broader community.							
Community Indicator(s)	Outcomes and Actions	Accountability	Performance Measure	Estimated Cost	Staff time		
<ul style="list-style-type: none"> Annual employee survey results: "This organization supports an inclusive environment where individual differences are valued and respected" 	A (Outcome): City of Kent employees build capacity to provide culturally responsive services	All Departments	<ul style="list-style-type: none"> (1) Mandatory staff training completion rate above 97% 	1) \$150-200k (per year)	1) 8 hrs per staff member (total)		
	1) Employees will complete yearly mandatory training. The training will equip employees with tools to facilitate more complex conversations around Race, Equity, Diversity & Belonging.						
	2) The Equity & Inclusion Speaker Series will continue to provide presentations and workshops, for employees, using an anti-racist intersectional framework.	REDI Office	<ul style="list-style-type: none"> (2) Event attendance above 100 employees 	2) \$50,000.00 (cost covered through 2024)	2) 4 hours a year per employee (not mandatory)		
	3) City of Kent will re-instate the Cultural Conversations program, bringing culturally relevant training from Kent based community leaders.	REDI Office	<ul style="list-style-type: none"> (3) Staff attendance over 50 per presentation 	3) \$1000.00	3) 4 hours a year per employee (not mandatory)		
	4) Employees will receive training on the city's Language Access Plan & Title VI plan.	All Departments	<ul style="list-style-type: none"> (4) 20% of staff trained on a yearly basis. 	4) No cost	4) 1 hour per employee (Employees who deal with translations)		
	5) Community engagement best practices to be developed	REDI Office	<ul style="list-style-type: none"> (5) Best practices developed 	5) No cost	5) REDI office		
<ul style="list-style-type: none"> Requests from community organizations to partner with city's REDI division 	B (Outcome): The broader Kent community continues the collective discussion and learning around concepts like Race, Equity, Diversity and Belonging.	REDI Office	<ul style="list-style-type: none"> (1) Event attendance above 100 residents (1) 4 community events a year 	1) Cost included in outcome A.	1) N/A		
	2) The city will partner with community groups to provide a streamlined, in-language, Kent 101 program.	REDI Office	<ul style="list-style-type: none"> (2) 12 community events a year 	2) No cost	2) N/A		
Area of focus: Community Engagement							
Goal: The City of Kent engages in relationship building through ongoing dialogue, outreach, and inclusion, centering racial equity in our approach.							
Community Indicator(s)	Outcomes and Actions	Accountability	Performance Measure	Estimated Cost	Staff time		
<ul style="list-style-type: none"> The number of Kent based, certified women-owned & minority owned businesses increases Increased number of RFP contract bids from qualified Women & Minority owned contractors 	A (Outcome): The City's procurement increasingly reflects the diversity of our business community.	All Departments	<ul style="list-style-type: none"> (1) New procurement process is established (2) Contracting data is published and updated on a quarterly basis (3) City staff attends 2 events a year 	1) 50-75k (consulting contract)	1) 80 hrs		
	1) City will analyze procurement process using equity lens & recommend actionable steps to diversify contracting.					2) Internal	2) 40 hrs per year
	2) City will publish disaggregated Women & Minority-owned business & Community Based Organizations (BIPOC led) contract data.					3) \$10,100.00	3) 20 hours (a year)
3) City staff to participate in local Minority Business Expo(s)							
<ul style="list-style-type: none"> Resident survey results: "This organization supports an inclusive environment where individual differences are valued and respected" 	B (Outcome): City's Cultural Arts program is reflective of community demographics (Currently under review)	Parks Department, REDI Office	<ul style="list-style-type: none"> (1) Survey results indicate 90% satisfaction rate (2) City owned artwork by BIPOC artists increases 	1) 25-50k (consulting contract)	1) 80 hrs		
	1) Park's department will analyze Cultural Arts Program using equity lens & recommend actionable steps to diversify community offerings.					2) Current collection	2) TBD
2) Art displayed in city-owned and operated facilities reflect racial and cultural diversity of city residents.							

CAPITAL HIGHLIGHTS

RACE & EQUITY STRATEGIC PLAN

Community Indicator(s)	Outcomes and Actions	Accountability	Performance Measure	Estimated Cost	Staff time
<ul style="list-style-type: none"> Diversity of boards and commissions 	<p>C (Outcome): Community continues to inform and help design city-wide strategic planning.</p> <p>1) City Departments will continue to provide community members the opportunity to co-design city-wide strategic plans.</p> <p>2) REDI office will create a co-designing planning and implementation toolkit for all city departments.</p>	<p>All Departments</p>	<ul style="list-style-type: none"> (1) 50% of citywide strategic plans include co-designing element, increasing every year (2) All CORE team members receive training on co-designing toolkit 	<p>1) \$4500.00 (per co-design opportunity)</p> <p>2) \$10,000.00</p>	<p>1) 50+ hours per co-design opportunity</p> <p>2) N/A</p>
<ul style="list-style-type: none"> Become first WA state city to be certified as a welcoming city 	<p>D (Outcome): The City of Kent will be a certified welcoming city. (Certification provided by Welcoming America (National Network)).</p> <p>1) City of Kent will join Welcoming America's National network</p> <p>2) City of Kent will meet the "Welcoming City" certification requirements and become a recognized welcoming city</p>	<p>REDI office</p> <p>All Departments</p>	<ul style="list-style-type: none"> City in good standing w/Welcoming America 17 CORE certification requirements met by city 	<p>1) \$1,500.00 (membership dues)</p> <p>2) \$12,000.000 (One time cost)</p>	<p>1) All within REDI office</p> <p>2) All within REDI office</p>

AREAS OF FOCUS & PLAN GOALS



For more information, visit Kent's Race & Equity website at [Race & Equity | City of Kent \(kentwa.gov\)](https://www.kentwa.gov/race-equity) .

CAPITAL HIGHLIGHTS

AIRGAP IMPLEMENTATION AND COMMVAULT REPLACEMENT—INFORMATION TECHNOLOGY

The purpose of the Airgap Implementation and Commvault Replacement project is to replace the existing enterprise data backup and recovery solution before the current on-premises solution reaches end of life and support. This project will complete within a \$660,000 budget by the third quarter of 2024.

The key business problems that surfaced the need for this project are as follows:

- ◆ The existing on-premises solution is reaching end of life and support.
- ◆ The existing on premise solution is operationally complex to use and maintain.
- ◆ Licensing and storage costs are substantially increasing.
- ◆ Does not directly integrate with cloud-based storage providers like Azure and AWS to allow for a hybrid infrastructure.
- ◆ Does not support air gap backups, which increases the potential the data could be impacted by ransomware.
- ◆ We don't have redundancy across multiple data centers, so if our primary data center experienced an outage, business continuity would be impacted.
- ◆ We are unable to estimate Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs) with the existing on-premises solution.

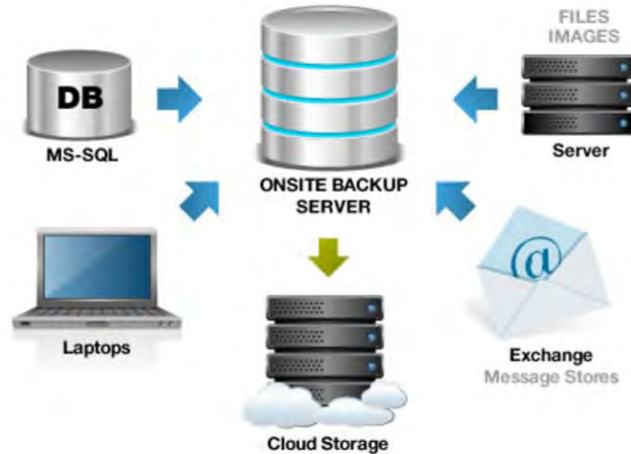


Accomplishing this project addresses key business problems and/or adds value to the organization in the following ways:

- ◆ Provides more comprehensive features like indexing
- ◆ Consolidates the current solution comprised of multiple systems into a single solution, which provides better visibility and reduces our infrastructure footprint, operational complexity and financial costs
- ◆ Better aligns with industry standards by supporting air gap backups and directly integrating with cloud-based storage providers like Azure and AWS
- ◆ Allows for the enablement of a business user portal for enterprise users to be able to search and restore emails/files
- ◆ Allows for the enablement of business user portal for department/division technical staff to accomplish certain administrative tasks appropriate for their position
- ◆ Provides redundancy across multiple data centers
- ◆ Allows us to baseline Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs) for data backups and recoveries

CAPITAL HIGHLIGHTS

AIRGAP IMPLEMENTATION AND COMMVAULT REPLACEMENT—INFORMATION TECHNOLOGY



This project has the following objectives:

- ◆ Implement a more flexible, comprehensive, and modern hybrid backup and recovery solution that directly integrates with cloud-based storage and enables customers the ability to manage their data backups more easily.
- ◆ Establish a data backup, recovery, and retention policy for the City, reducing the City's risk liability with regards to responding to Public Records Requests and maintaining records.
- ◆ Establish a cadence for performing routine backup and recovery tests to validate the solution is functioning as designed/expected and administrators have the appropriate level of knowledge, skills, and abilities to maintain/operate the solution.
- ◆ Deliver reliably accurate Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs) for data backups and recoveries.
- ◆ Develop onboarding and offboarding processes for all data backup requests.

The City of Kent's mission statement includes, "Kent is a safe, connected and beautiful city, culturally vibrant with richly diverse urban centers". A data backup and recovery solution is a crucial aspect of keeping Kent safe by protecting the data contained in the systems and software that employees and citizens use to accomplish critical business functions like paying taxes and utility bills; acquiring business licenses; and accessing protected health information.

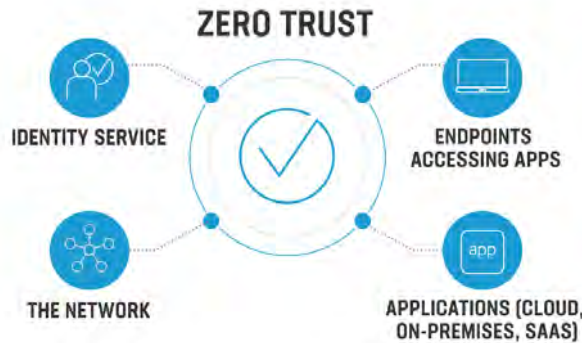
Additionally, the implementation of a data backup and recovery solution also aligns with the IT Department Program Goals by providing a modern, responsive and innovative service that meets business needs, enhances the end-user experience, and ensures high availability and continuity of operations.

This project started in November 2022 and the estimated completion date based on preliminary scheduling is August 2024.

CAPITAL HIGHLIGHTS

ZERO TRUST ARCHITECTURE PROGRAM—INFORMATION TECHNOLOGY

The Zero Trust Architecture Program is split into three distinct projects—Identify Access Management, Privilege Access Management and the accesso ShoWare Center Segmentation.



IDENTIFY ACCESS MANAGEMENT

The purpose of this project is to acquire an Identity and Access Management (IAM) solution that ensures users are only assigned the permissions they need to perform the duties and responsibilities specific to their position as well as better user lifecycle management for users who onboard, change positions, and terminate city employment. This project will complete within a \$300,000 budget by Q4 2023.

The key business problems that surfaced the need for this project are as follows:

- ◆ The threat landscape is evolving, and users are being exploited more frequently
- ◆ Users who transfer positions often have permissions from previous positions they don't need (i.e. permissions creep)
- ◆ Users onboard the city or terminate their employment, and they have to be manually added or removed, which sometimes doesn't happen as quick as it would if the process were automated
- ◆ There is obscurity when it comes to determining what permissions a user has, which makes troubleshooting and resolving issues more complex and take longer

Accomplishing this project addresses key business problems and/or adds value to the organization in the following ways:

- ◆ Establishes a foundation for the City to align with a Zero Trust Architecture
- ◆ Automates adding, updating and removing user permissions, which streamlines the onboarding, transfer and offboarding processes
- ◆ Ensures users only have the permissions that are necessary to perform the duties and responsibilities specific to their position
- ◆ Enables automated user auditing

CAPITAL HIGHLIGHTS

ZERO TRUST ARCHITECTURE PROGRAM—INFORMATION TECHNOLOGY

This project is anticipated to start in January 2023 and the estimated completion date based on preliminary scheduling is December 2023.

PRIVILEGE ACCESS MANAGEMENT

The purpose of this project is to implement a solution for managing user accounts that have elevated privileges. This project will complete within a \$250,000 budget.

The key business problem that surfaced the need for this project is the fact that there currently is no mechanism in place for managing user accounts with elevated privileges, which increases the likelihood that users will have permissions they don't need for their position and puts the City at risk.

Accomplishing this project addresses key business problems and/or adds value to the organization in the following ways:

- ◆ It enables oversight and auditing of user accounts with elevated privileges.
- ◆ It automates the user authentication process, so users no longer need passwords to log in.
- ◆ It makes user accounts with elevated privileges more secure by requiring the accounts to undergo a formal review and approval process before permissions are granted.
- ◆ It positions the City to align with security best practices, industry standards, and a Zero Trust Architecture.

This project is anticipated to start in January 2024 and the estimated completion date based on preliminary scheduling is December 2025.

ACCESSO SHOWARE CENTER SEGMENTATION

The purpose of this project is to separate the enterprise network into different segmented networks by department/division to better secure and protect City systems, data and resources from unauthorized external access and potential internal threats. This project will complete within a \$70,000 budget.

The key business problems that surfaced the need for this project are as follows:

- ◆ The threat landscape is evolving, and government networks are the most lucrative targets.
- ◆ The current configuration would allow an attacker who successfully breaches the network to access most the City's systems, data, and resources.

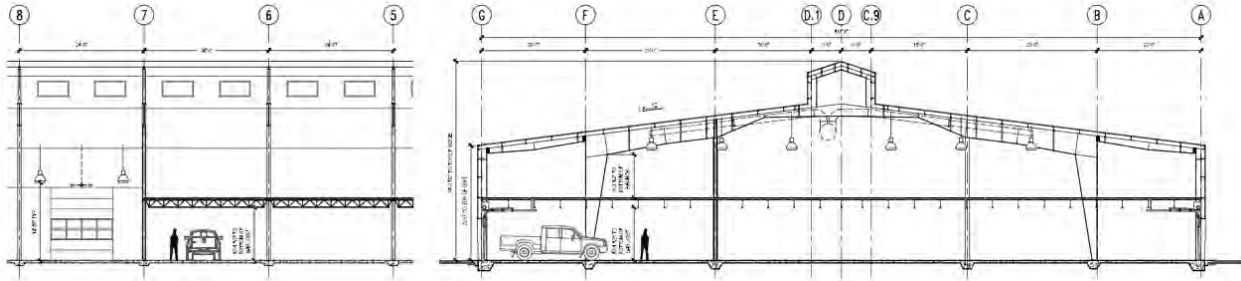
This project is anticipated to started in January 2024 and the estimated completion date based on preliminary scheduling is December 2024.



CAPITAL HIGHLIGHTS

KENT EAST HILL OPERATIONS CENTER, PHASE 2—FACILITIES

The Kent East Hill Operations Center (KEHOC) project is considered phase two of the KEHOC site development. This portion of the project will include a warehouse building split between Public Works, Parks and Police. In addition to warehouse space, there will be a section dedicated to offices, locker rooms, a breakroom/lunchroom and restrooms.

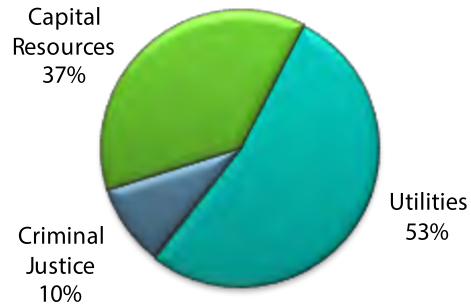


The project is the first step to solving a decades old need for additional shop space. The new site will be a permanent investment that enhances the operations of these three key public facing departments. Money will no longer be spent on temporary space solutions or work arounds and the space will improve employee morale and retention.

Included in the 2023-2024 Adopted Budget is \$20,798,080 of funding for this project broken out by funding source as follows:

2023-2024 KEHOC Funding

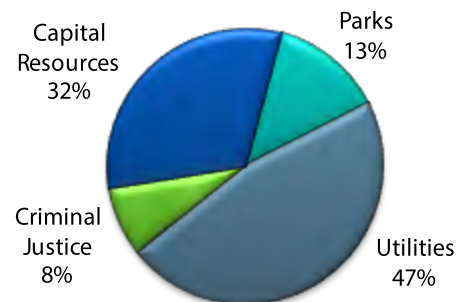
Utilities	11,025,020
Criminal Justice	2,000,000
Capital Resources	7,773,060
	<u>\$ 20,798,080</u>



In addition, \$3,701,920 was funded in 2022 for a total project funding to date of \$24,500,000 broken out as follows:

2022-2024 KEHOC Funding

Parks	3,276,920
Utilities	11,450,020
Criminal Justice	2,000,000
Capital Resources	7,773,060
	<u>\$ 24,500,000</u>



CAPITAL HIGHLIGHTS

KENT EAST HILL OPERATIONS CENTER, PHASE 2—FACILITIES

The City has already invested millions of dollars into partial development of this site in phase one. Over the past 20 years the City has made numerous small opportunistic investments to temporarily deal with space needs for the three departments who will benefit from this facility. None of those investments have helped advance a permanent solution to a need that has only grown over the past 20 years.



Park Operations staff are currently in modular trailers that are in disrepair and need to be replaced. In addition, Public Works currently uses this site for material storage and has staff that stage their work from the location without any building space.



The Police Department will utilize part of this new facility as a storage solution for their impound yard and evidence storage. Their current impound yard is not owned by the City and their existing evidence storage at City Hall and other locations is maxed out. Police, like Parks and Public Works, has historically resorted to renting numerous containers for storage. As such, this facility is expected to provide a more cost-effective solution in the long-run.

CAPITAL HIGHLIGHTS

LINDA HEIGHTS SEWER PUMP STATION—PUBLIC WORKS



The Linda Heights Sewer Pump Station project will replace and update the existing Linda Heights wastewater pump station, along with updates to the surrounding Linda Heights Park.

Located on Kent's west hill, the pump station serves customers located between Interstate 5 and Military Road from South 240th Street to South 252nd Street.

The existing pump station has two pumps capable of pumping 330 gallons of wastewater per minute that were installed in 1976. These pumps have reached the end of their service life.

The total estimated cost for this project is \$5,000,000 and will be funded by Sewer Fund revenues, which come from charges for sewer services.



CAPITAL HIGHLIGHTS

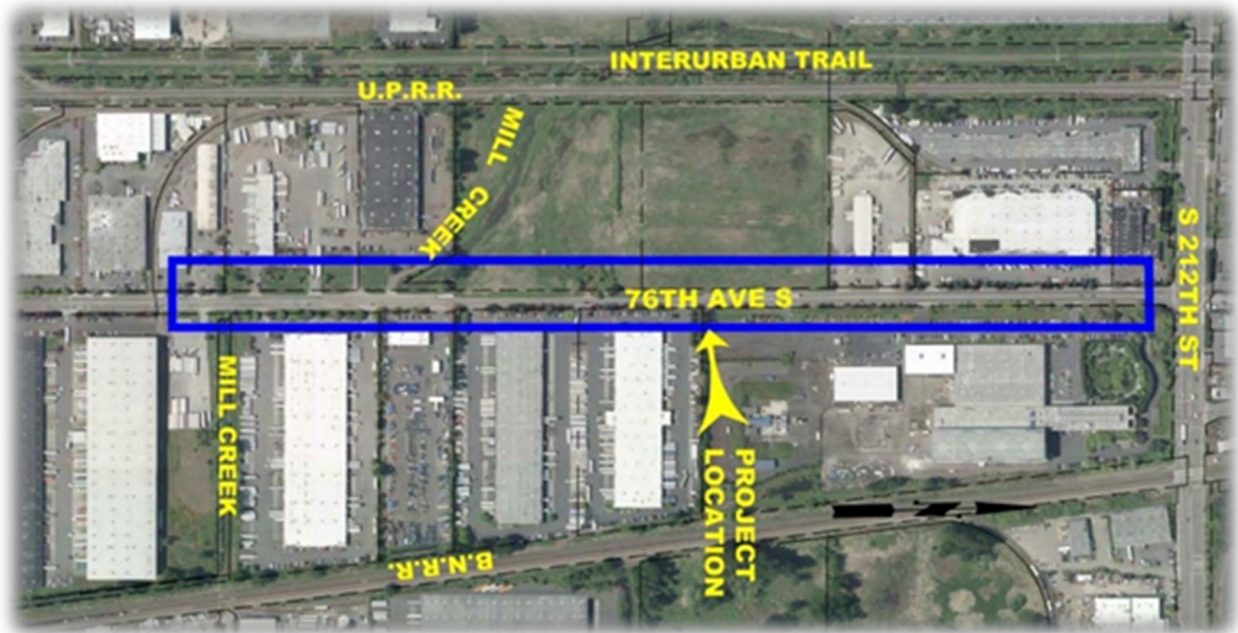
76TH AVENUE SOUTH IMPROVEMENTS, NORTH SEGMENT—PUBLIC WORKS



The 76th Avenue South Improvements, North Segment, project will significantly reduce the occurrence of seasonal flooding on 76th Avenue South by raising the roadway above the FEMA 100-year flood elevation.

A nearby phase of this project, the Middle Segment, was completed in 2021. The North Segment will raise 76th Avenue South connecting Middle Segment to 212th Street. Construction on the North Segment began in late 2022 and is anticipated to be complete by Summer 2023.

The City received a \$3,480,000 grant from the Puget Sound Regional Council for this project. The remaining capital will be provided by the City to fund the total \$6,000,000 cost of the project.



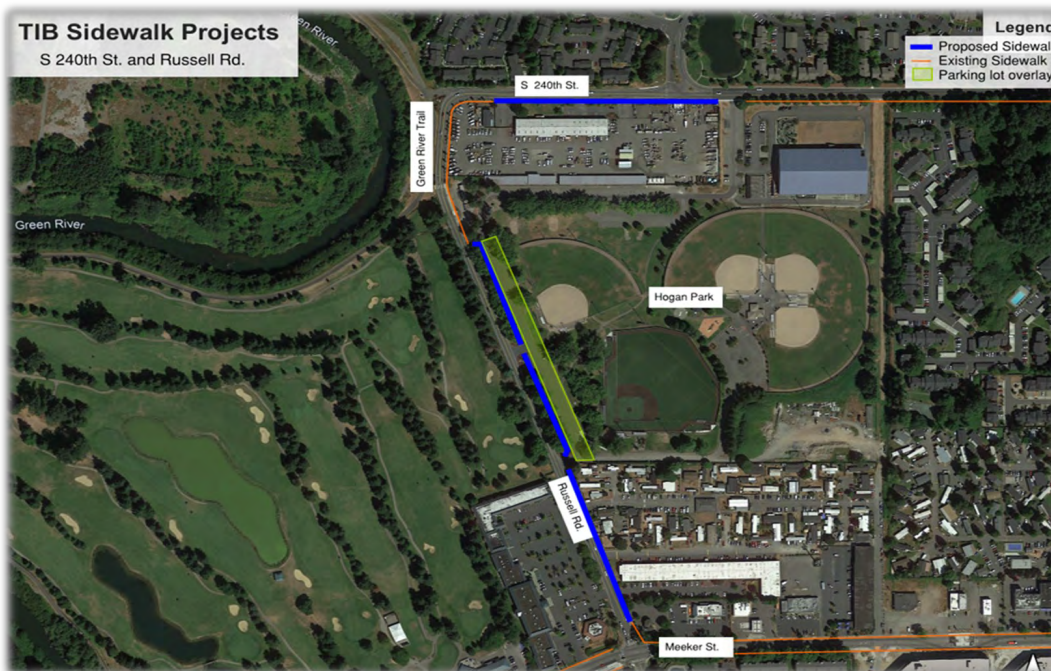
Project phases are listed in the 2021-2026 City of Kent Transportation Improvement Program as projects 17, 18 and 19 on the City of Kent's website under Short Range Planning at www.kentwa.gov/departments/public-works/transporation/transporation-planning.

CAPITAL HIGHLIGHTS

SOUTH 240TH STREET AND RUSSELL ROAD TIB SIDEWALK IMPROVEMENTS—PUBLIC WORKS

The South 240th Street and Russell Road Transportation Improvement Board (TIB) Sidewalk Improvements project will connect Meeker Street, Hogan Park, the Green River Trail and large residential areas along South 240th Street with the following features:

- ◆ 450 feet of sidewalk, bike lane and planter strip will be constructed adjacent to the Kent Public Works Operations building on South 240th Street.
- ◆ 870 feet of sidewalk will be constructed on the west side of the Hogan Park parking lot.
- ◆ A raised crosswalk will also be added at the middle entrance of Hogan Park.
- ◆ On the east side of Russell Road adjacent to Hogan Park, the roadway shoulder will be widened to accommodate a bike lane.
- ◆ South of Hogan Park on the east side of Russell Road, a 650 feet long shared use path/sidewalk connecting Hogan Park to Meeker Street, including pedestrian scale lighting and street trees.
- ◆ Speed cushions will be installed on Russell Road and South 240th Street.
- ◆ The project also includes an asphalt overlay for the Hogan Park parking lot.



The City received a \$1,527,000 grant from the Transportation Improvement Board for this project. The remaining capital will be provided by the City to fund the total \$2,000,000 cost of the project.

More information on this project can be found in the 2023 – 2028 City of Kent Transportation Improvement Program on the City of Kent’s website under Short Range Planning at www.kentwa.gov/departments/public-works/transportation/transportation-planning as projects 1, 5 and 6.

ADDITIONAL APPROVED PROJECTS

ADDITIONAL CAPITAL PROJECTS APPROVED IN 2023 AND 2024

INFORMATION TECHNOLOGY

Internet Infrastructure Assessment and Upgrade—\$275k in 2024

The purpose of this project is to identify and document what infrastructure upgrades are needed to support future projected Internet capacity, usage, resiliency, failover and redundancy needs.

AV Virtual Court Technology Refresh—\$100k in 2023

Enhance the audio and video hardware and software in all court rooms.

B&O and Business License Enhancements—\$480k in 2023; \$175k in 2024

Ongoing development on the B&O Tax internal system (Backoffice/Admin) and corresponding online Tax Filing and Payment Portal, as required by business processes/regulatory changes, enhancement requests and resolving issues/bugs/errors encountered. In addition, ongoing development on the Business License internal system (Backoffice/Admin) and corresponding integrations with FileLocal Application and Payment Portal, as required by business processes/regulatory changes, enhancement requests and resolving issues/bugs/errors encountered.

JDE Replacement—\$250k in 2023 and \$250k in 2024

This project will undertake the gathering and evaluation of Finance's business requirements, existing JDE modules in use, current state processes, roles and responsibilities, including those of the Service Areas that leverage JDE.

Laserfiche Stabilization—\$45k in 2023 and \$45k in 2024

This capital project will deploy critical components of the City's records management solution, Laserfiche, necessary to ensure accurate records management and transparency.

UPS Battery Replacement (Fire Station 74)—\$80k in 2023

Replace the uninterruptible power supply (UPS) which acts as secondary/backup power for technical infrastructure at Fire Station 74.

JIS Replacement—\$75k in 2023

Municipal Court will be replacing their state case management system JIS in 2024. This project includes data integrations between Laserfiche (records management) and OCourt (court room and forms management).

Police MDC Refresh—\$250k in 2023

Police mobile hardware refresh.

ADDITIONAL APPROVED PROJECTS

PARKS

Facilities Reinvestment Fund—\$5 million in 2023 and \$5 million in 2024

This fund will be used to address identified deficiencies in the 2021 Facilities Condition Assessment, needed lifecycle building system replacements and facility modernization.

Siemens HVAC Controls Upgrades—\$230k in 2023

This project is to upgrade the existing Insight building automaton software to the latest version called Desigo CC.

Police Headquarters Cooling Tower Upgrade - \$224k in 2023

The current cooling tower is from 1991 and far past its expected life. It currently has several smaller leaks and is reaching a point of critical failure.

City Buildings – Exterior Painting—\$105k in 2023 and \$152k in 2024

This project is to repaint the exterior building structures at Shops, Senior Center, Commons and Riverbend Clubhouse. All 4 facilities are overdue for their recommended 12-year lifecycle painting.

Senior Center Solar Grant Matching Funds-\$120k in 2023

In May 2022, Facilities submitted for a Department of Commerce grant to install solar panels on the roof of Senior Center. The full project budget in the grant application was \$169,520 and the grant requires 50 percent match of \$84,760.

Automate Back Shops Parking Gate—\$54k in 2023

The new fence and gate behind Shed Row at the Russell Road Shops currently has three manual gates to open and close. This project is to automate one set of those gates.

Kent Police Department – Facility Upgrades—\$700k in 2024

Fire Training (\$350k) & Range improvements (\$350k). Training center upgrades to the offices, classrooms, and A/V systems. In addition, the shooting range requires additional upgrades for sound isolation, flooring, and stanchions.

Correction Annex Fence—\$144k in 2023

Install a fence and gate system around the perimeter of the Corrections Annex building and parking lot.

Commercial Onsite Dumpsters—\$45k in 2023

Installation of commercial on-site dumpsters at high use locations to decrease vehicle trips and meet demands caused by increased use.

This page left intentionally blank.

DEBT MANAGEMENT

The Debt Management section provides an overview of Kent’s debt program, including financial data on debt limitations, long-term debt service requirements and schedules of the City’s overall outstanding debt.

Debt Overview.....	142
Debt Capacity.....	148
LTGO Debt.....	150
Long-Term Notes	152
Revenue Debt.....	153
Interfund Loans.....	154
Public Works Trust Fund Loans.....	155
Other Debt.....	156

This page left intentionally blank.

DEBT OVERVIEW

INTRODUCTION

The Debt Management section provides elected officials, staff and residents with information regarding the City's outstanding debt obligations.

The City issues debt in accordance with the Revised Code of Washington (RCW), specifically chapters 39.36, 39.46 and 39.53, as well as City policy. The City is permitted to issue the types of debt listed below, subject to City Council approval via ordinance or resolution. Current practice is to seek City Council approval using an ordinance and placing that ordinance on the Other Business section of the Council agenda to allow discussion and voting independently of other agenda items.

- ◆ **Limited Tax General Obligation Bonds (LTGO):** LTGO debt is backed by the full faith and credit of the City. These bonds can be issued without a vote of registered voters but are limited in that debt service payments must be paid from existing City revenue sources. Furthermore, LTGOs are also limited in the amount and percentage of assessed valuation as defined by the City's debt capacity in accordance with state law.
- ◆ **Unlimited Tax General Obligation Bonds (UTGO):** UTGO debt is backed by the full faith and credit of the City. These bonds can only be issued when authorized by a 60 percent majority vote of registered voters (meeting the minimum voter turnout requirement). The purpose of the vote is to approve an excess tax levy (as a completely new source of revenue) to pay the debt service.
- ◆ **Lease Obligation:** Lease debt can be in the form of a lease-purchase arrangement or a certificate of participation. With this type of contractual obligation, a third party, typically the lessor, issues certificates or bonds where the principal and interest payments to investors are guaranteed by the lease payments made by the City. Lease obligations become part of the permitted debt capacity calculation under LTGOs.
- ◆ **Revenue Bonds:** Revenue bonds are typically issued to fund improvements to facilities or systems and can be either a voted or non-voted type of debt. The debt is secured solely by the pledge of a specific revenue stream, such as utility user fees, and is not part of the debt capacity calculation.
- ◆ **Special Assessment Bond:** Also referred to as Local Improvement District (LID) bonds, this type of debt is used to finance capital improvements that benefit taxpayers in a specific area. The cost is borne only by those who will benefit most from the improvement. LID debt is not part of the debt capacity calculation.
- ◆ **Other Debt Instruments:** Instruments such as Public Works Trust Fund loans or other financing contracts issued through the State of Washington, bond anticipation notes (BANs), tax anticipation notes (TANs), bank qualified loans, and/or other legal debt issues as allowed by law.

DEBT OVERVIEW

CITY-WIDE DEBT

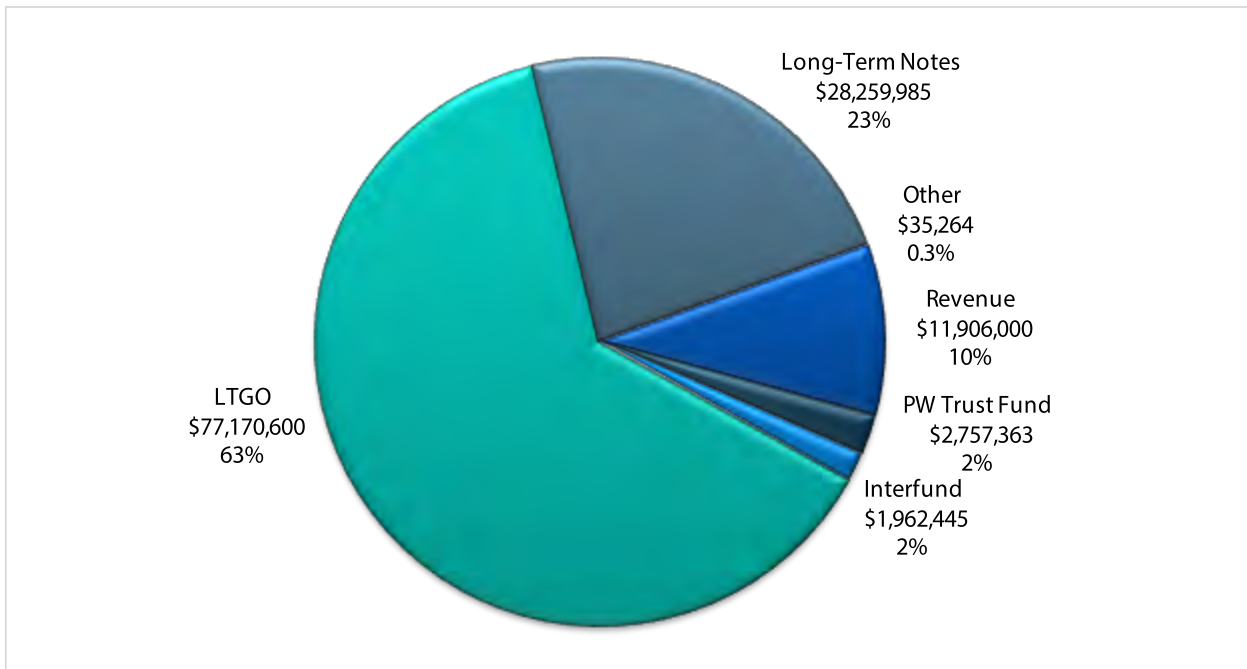
Throughout this section, numbers presented represent the total amount outstanding for debt service, which is defined as the total repayment necessary to cover both the interest and principal amounts on a debt for a particular period. In some cases, principal and interest payments are broken out for illustrative purposes and are labeled as such.

The City's total outstanding debt as of December 31, 2022 is \$122,091,657. The outstanding debt is made up of:

LTGO Debt	\$77,170,600
Long-Term Contract Obligations	\$28,259,985
Revenue Bonds	\$11,906,000
Interfund Loans	\$1,962,445
PW Trust Fund Loans	\$2,757,363
Other Debt (Leases)	\$35,264

The **City-Wide Debt by Type** graph below demonstrates the total outstanding debt for the City by debt type.

CITY-WIDE DEBT BY TYPE

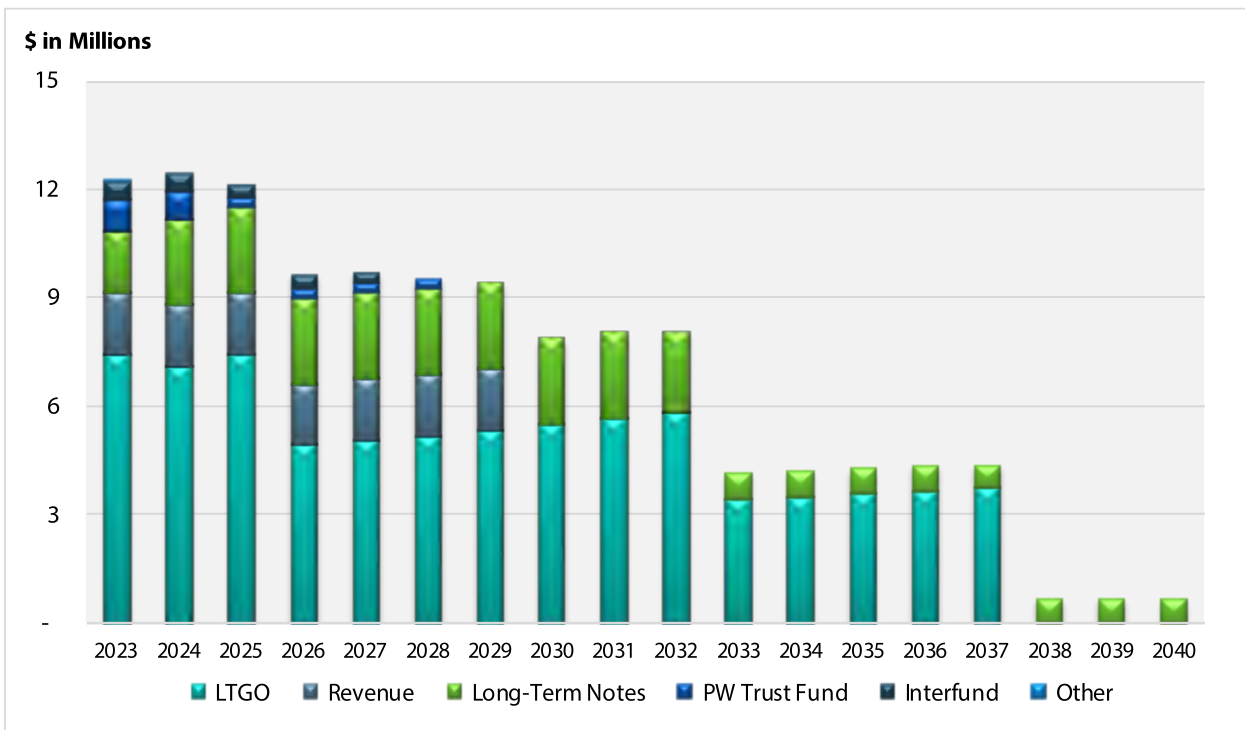


DEBT OVERVIEW

LTGO debt accounts for nearly two-thirds (63 percent) of the City's outstanding debt. The most significant factor for the amount of LTGO debt outstanding is the 2016 refunding, in which the City overtook debt on behalf of the Public Facilities District (PFD). To take advantage of low interest rates for municipal bonds, the City refunded the PFD 2008 sales tax bonds and formally added that debt obligation, \$100.3 million (principal and interest), to the City's debt profile. The refunding resulted in over \$8.4 million in savings on interest costs for the PFD bond. By agreement, the PFD is responsible for the debt service payments and the City is responsible for any debt service payments the PFD is unable to make. To date, the PFD has paid only a small portion of the annual debt service and the City assumes this trend will continue. All debt service paid by the City on behalf of the PFD is a loan to the PFD and must be repaid to the City.

The **Annual Debt Service by Debt Type** graph below shows the City's total annual debt service amounts by year. All things being equal, the City will have paid off over 20 percent of our outstanding debt at the end of 2024 and nearly 38 percent by the end of 2026. At the end of 2032, the City will have retired all but two outstanding obligations, the 2016 LTGO refunding and the long-term contract with the City of Tacoma, Washington for the second water supply line.

ANNUAL DEBT SERVICE BY DEBT TYPE



DEBT OVERVIEW

The **Debt Service by Debt Type** table below provides details of the outstanding balance as of December 31, 2022 for each debt type.

DEBT SERVICE BY DEBT TYPE

Issued	Description	Funding	Outstanding	Matures
LTGO Bonds				
2015	2015 Series B (2006 Refunding)	Capital Resources	\$ 2,350,100	2024
2016	2016 Series A & B (2008, 2008A Refunding)	Misc. Funds	74,820,500	2037
			\$ 77,170,600	
Long-Term Notes				
2010	Tacoma Bonds - Second Supply Project (Build America Bond)	Water Fund	\$ 11,731,718	2040
2013	Tacoma Bonds - (2002 Refunding)	Water Fund	15,669,600	2032
2015	SMG Capital Loan	General Fund	858,667	2026
			\$ 28,259,985	
Revenue Bonds				
2017	Revenue Refunding Bonds (2009B)	Water/Sewer Funds	\$ 11,906,000	2029
			\$ 11,906,000	
Interfund Loans				
2016	Sewer to Street Capital Projects for 72nd Avenue South improvement	Street Capital Projects	\$ 241,113	2024
2018	Sewer to Street Capital Projects for Phase 1 of 224th Street Project	Street Capital Projects	1,721,332	2027
			\$ 1,962,445	
WA State Public Works Trust Fund Loans (General Obligation)				
2003	South 228th Street Extension	Street Fund	\$ 53,629	2023
2004	South 228th Street Extension	Street/Sewer Funds	1,067,032	2024
2008	South 228th RR Grade Separations	Street Fund	1,636,702	2028
			\$ 2,757,363	
Other Debt				
2018	Caterpillar Excavator Lease	Street Fund	\$ 35,264	2023
			\$ 35,264	
Total Debt Service			\$ 122,091,657	

DEBT OVERVIEW

The **Outstanding Debt by Activity** table below represents the total outstanding City debt by principal and interest for both governmental and business activities through the life of the debt. Governmental activities include those things that are generally paid for through tax collection while business activities are those things that are typically enterprise related and are paid by user fees.

OUTSTANDING DEBT BY ACTIVITY

Year	Government Activities		Business Activities		Total
	Principal	Interest	Principal	Interest	
2023 - 2024	\$12,016,634	\$5,127,202	\$4,860,000	\$2,650,428	\$24,654,264
2025 - 2026	9,551,538	4,178,715	5,830,000	2,151,120	21,711,373
2027 - 2031	20,566,454	7,298,788	13,730,000	2,840,867	44,436,109
2032 - 2036	17,526,667	2,654,000	4,010,000	779,317	24,969,984
2037 - 2040	3,605,000	108,150	2,385,000	221,777	6,319,927
Total	\$63,266,293	\$19,366,855	\$30,815,000	\$8,643,509	\$122,091,657

The final table in this overview, **Debt Service by Funding Source**, organizes the City's debt by the fund responsible for the debt payment. The Capital Resources Fund and Street Fund are primary contributors for general government obligations. For business activities, the Water and Sewer Funds are responsible for the majority of the debt obligations.

DEBT SERVICE BY FUNDING SOURCE

Issued	Description	Outstanding	Matures
Capital Resources Fund			
2015	LTGO Series B (Non-Tax.) (2006 Refunding)	\$ 2,350,100	2024
2016	LTGO Series A (2008A Refunding) (72.4%)	7,072,575	2025
2016	LTGO Series B (Refunding 2008 PFD Sales Tax) (70.8%)	46,056,639	2037
		\$ 55,479,314	
General Fund			
2015	SMG Capital Loan	\$ 858,667	2024
Sewer Fund			
2004	South 228th Street Extension (15%)	\$ 160,055	2024
2017	Revenue Refunding Bonds (2009B) (50%)	5,953,000	2029
		\$ 6,113,055	

DEBT OVERVIEW

Issued	Description	Outstanding	Matures
Street Fund			
2003	South 228th Street Extension	\$ 53,629	2023
2004	South 228th Street Extension (85%)	906,977	2024
2008	South 228th RR Grade Separations	1,636,702	2028
2016	LTGO Series A (2008A Refunding) (27.6%)	2,696,175	2025
2018	Caterpillar Excavator Lease	35,264	2023
		\$ 5,328,747	
Street Capital Projects			
2016	Sewer to Street Capital Projects for 72nd Avenue South improvement	\$ 241,113	2024
2018	Sewer to Street Capital Projects for Phase 1 of 224th Street Project	1,721,332	2027
		\$ 1,962,445	
Water Fund			
2017	Revenue Refunding Bonds (2009B) (50%)	\$ 5,953,000	2029
2010	Tacoma Bonds - Second Supply Project (Build America)	11,731,718	2040
2013	Tacoma Bonds - (2002 Refunding)	15,669,600	2032
		\$ 33,354,318	
Other Funds			
2016	LTGO Series B (Refunding 2008 PFD Sales Tax) (29.2%)	\$ 18,995,111	2037
		\$ 18,995,111	
Total City Debt by Fund		\$ 122,091,657	

DEBT CAPACITY

The City's debt capacity, also referred to as its legal debt limit, applies to the general obligation debt of the city (debt for which the full faith and credit of the city is pledged to repay the loan). Importantly, the legal debt limit applies only to the principal balance outstanding and does not consider interest costs. Furthermore, while the City has capacity under the legal debt limit to incur more debt, a careful evaluation of the City's current and forecasted revenue and expense trends are analyzed to ensure the City has the financial means to repay any debt, both principal and interest.

State law allows for the issuance of general obligation (GO) debt up to 7.5 percent of the City's assessed property valuation. The limit of 7.5 percent of assessed valuation for GO debt is divided between three different use types: 1). 2.5 percent for municipally-owned water, sewer, or electric facilities; 2). 2.5 percent for open space and parks; and 3). 2.5 percent for general government purposes.

GO debt requires a vote of the public, except as described later in this paragraph. To validate a voted General Obligation Debt issuance, the jurisdiction's voter turnout must be at least 40 percent of those who voted in the most recent state general election and, at least 60 percent of those voting must be in the affirmative. However, within the 2.5 percent limit for general government purposes, state law allows the Council to issue debt without a vote of the people. This non-voted debt (also called councilmanic debt) cannot be greater than 1.5 percent of the assessed property valuation of the jurisdiction. The Council can decide to use non-voted capacity for any of the purposes listed above. Any use of councilmanic debt is applied to the 2.5 percent general government purpose regardless of how the debt is used.

LEGAL DEBT LIMIT

	2020	2021	2022
Assessed Value	\$23,002,042,032	\$24,427,645,579	\$26,997,848,281
Legal debt limit restrictions:			
2.5% of General purpose limit, voted & non-voted	575,051,051	610,691,139	674,946,207
2.5% Utility purpose limit, voted	575,051,051	610,691,139	674,946,207
2.5% Open Space, Park Facilities, voted	575,051,051	610,691,139	674,946,207
Total legal debt limit	1,725,153,153	1,832,073,417	2,024,838,621
Total net debt applicable to limit	67,635,000	62,815,000	57,930,000
Legal debt margin	\$1,657,518,153	\$1,769,258,417	\$1,966,908,621
Total net LTGO debt applicable to the limit as a percentage of debt limit	3.92%	3.43%	2.86%
Total net LTGO debt as a percentage of assessed value	0.29%	0.26%	0.21%
City of Kent Population	130,500	137,700	137,900
Total net LTGO debt per capita	\$518	\$456	\$420

DEBT CAPACITY

The **Legal Debt Limit** table on the previous page compares the City's LTGO debt against the City's legal debt limit. Per state law, the City's 2022 legal debt limit is nearly \$2.025 billion (2.5 percent of the City's assessed property valuation) split equally between three GO types, or \$674.9 million each. The councilmanic debt limit of 1.5 percent calculates to almost \$405 million (1.5 percent of the City's assessed property value). Currently, the City has no voted GO debt and \$57.9 million in councilmanic GO bond debt, well below the legal limit of \$345 million.

The City has issued GO debt only slightly under six percent of our legal limit. The total current per capita amount of GO debt outstanding in 2022 is \$420 and the current total GO debt as compared to the total assessed property valuation is 0.21 percent.

Beginning in 2015, the City's Finance department began including additional long-term obligations as part of the legal debt limit calculation. The inclusion of these long-term obligations, which include state loan contracts, interest on outstanding principal, as well as compensated absences, provides a truer picture of the City's LTGO debt and calculates a more conservative debt ratio than does the legal debt limit alone. As can be seen in the **Internal Debt Limit** table below, the City's internal debt limit in 2021 shows \$84.96 million in long-term LTGO debt obligations or 5.15 percent of our legal limit. The per capita ratio decreased to \$686 and the overall net debt as compared to assessed property valuation is now down to 0.39 percent.

INTERNAL DEBT LIMIT

	2019	2020	2021
Net debt applicable to legal debt limit	\$72,806,000	\$67,635,000	\$62,815,000
Interest on Outstanding Debt	28,443,142	25,198,223	22,140,234
Long-Term Debt Obligations	101,249,142	92,833,223	84,955,234
Add: State loan contracts	4,898,339	4,122,473	3,346,607
Compensated absences	5,421,078	5,969,694	6,097,574
Total debt applicable to internal debt calculation	111,568,559	102,925,390	94,399,415
1.5% councilmanic legal debt limit	310,936,655	345,030,630	366,414,684
Legal councilmanic debt margin	\$199,368,096	\$242,105,240	\$272,015,269
Total net debt applicable to the internal debt calculation as a percentage of debt limit	7.18%	5.97%	5.15%
Total net debt applicable to the internal debt calculation as a percentage of assessed value	0.54%	0.45%	0.39%
City of Kent population	129,800	130,500	137,700
Total net internal LTGO debt per capita	\$860	\$789	\$686

The internal debt limit for 2022 is unavailable due to pending year-end calculations.

LTGO DEBT

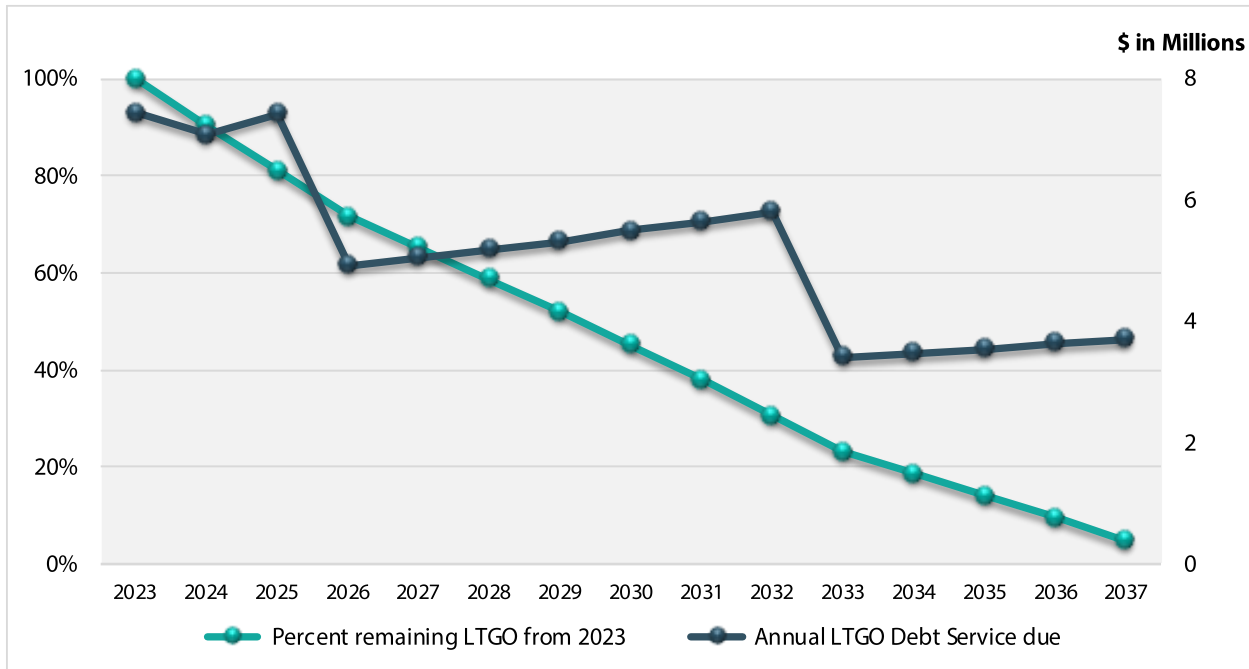
The outstanding debt service on the City's LTGO debt is \$77,170,600 with debt service (principal and interest) payments currently scheduled to expire in 2037. LTGO debt is backed by the full faith and credit of the City. These bonds can be issued without a vote of registered voters but are limited in that debt service payments must be paid from existing City revenue sources. Furthermore, LTGO's are also limited in the amount and percentage of assessed valuation as defined by the City's debt capacity in accordance with state law.

LTGO DEBT

Issued	Description	Funding	Outstanding	Matures
2015	Series B (Non-Tax.) (2006 Refunding)	Capital Resources	\$ 2,350,100	2024
2016	LTGO (2008, 2008A Refunding)	Misc. Funds	74,820,500	2037
Total LTGO Bonds			\$ 77,170,600	

The **Percent Remaining** graph depicts the percentage of LTGO debt remaining from 2022 (teal line) and the total annual debt service amount (gray line). Over 50 percent of the LTGO debt will be repaid by the end of 2029. Starting January 1, 2030 the City will have a remaining LTGO balance of \$34.7 million (45 percent) of our current LTGO debt.

PERCENT REMAINING

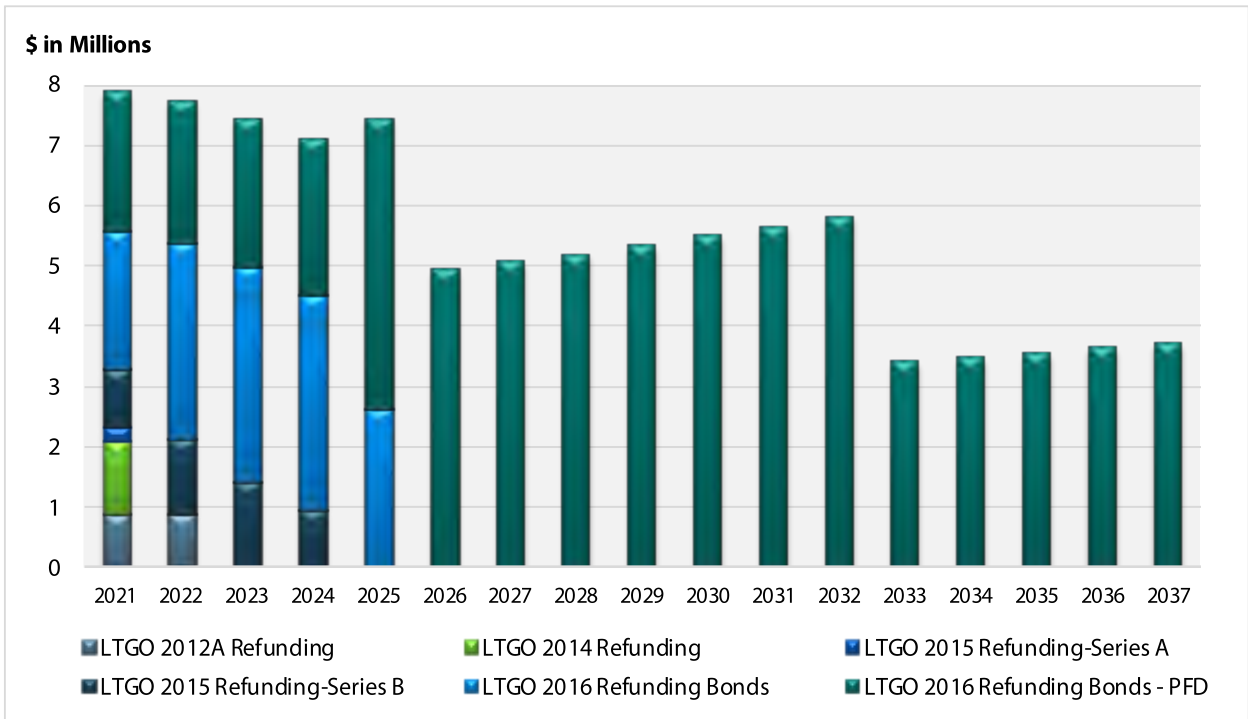


LTGO DEBT

The **Annual Debt Service-LTGO Debt** graph shows the annual debt service payment by debt issuance. By the end of 2025, the City will have retired all outstanding LTGO debt except for the 2016 Refunding bond which is an obligation of the Public Facilities District. By agreement, the PFD is responsible for these debt service payments and the City is responsible for any debt service payments the PFD is unable to make.

ANNUAL DEBT SERVICE—LTGO DEBT

The **LTGO Debt by Activity** table represents the City's outstanding LTGO debt by payment year and details the debt service amount by principal and interest and by the type of activity for which the debt was issued.



LONG-TERM NOTES

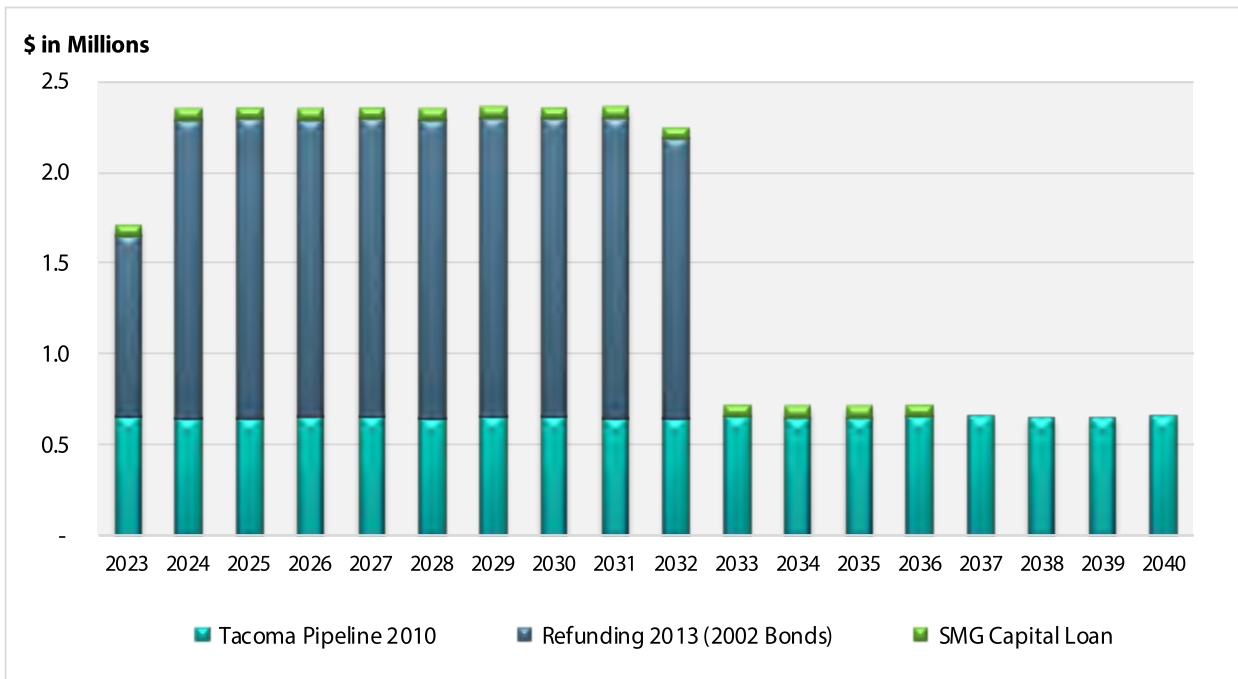
The outstanding balance on the City’s long-term notes is \$28,259,985. Long-term notes are very similar to bonded debt in that they both carry a stated or implied interest rate and have a known maturity date. However, long-term notes are not issued to the public or traded. Rather, long-term notes are agreements entered into by the City with another party and include a formal written promise to pay pre-determined amounts on set dates.

LONG-TERM NOTES

Issued	Description	Funding	Outstanding	Matures
2010	Tacoma Bonds - Second Supply Project	Water Fund	\$ 11,731,718	2040
2013	Tacoma Bonds - (2002 Refunding)	Water Fund	15,669,600	2032
2015	SMG Capital Loan	General Fund	858,667	2036
Total Long-Term Notes			\$ 28,259,985	

The **Annual Debt Service—Long-Term Notes** graph represents the annual debt service for the City’s long-term notes.

ANNUAL DEBT SERVICE—LONG-TERM NOTES



REVENUE DEBT

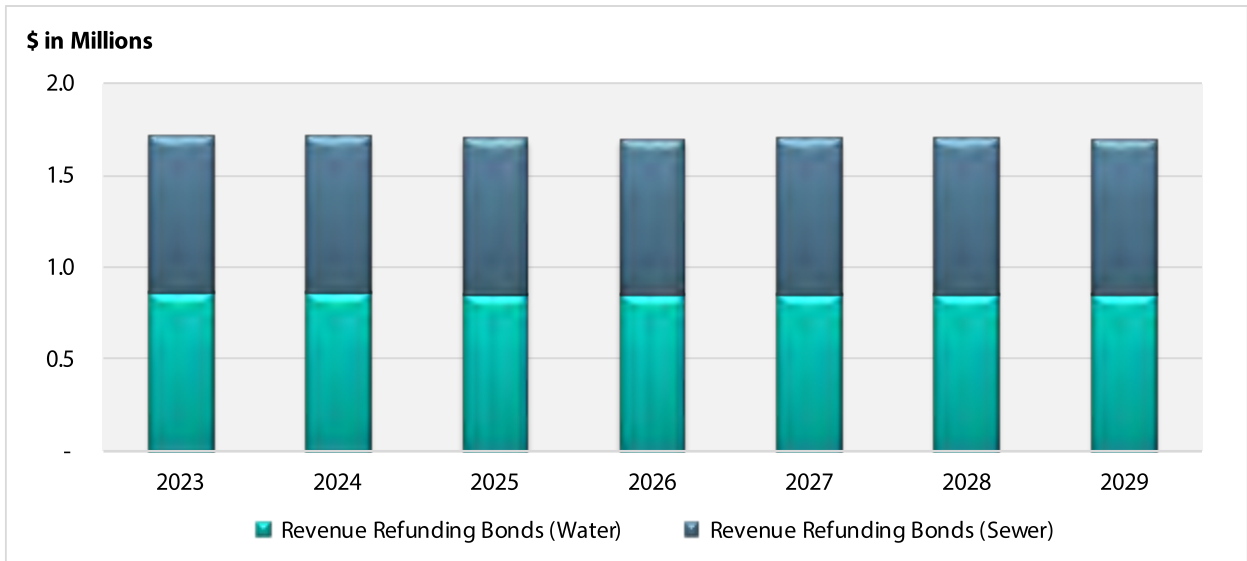
The outstanding debt service on the City’s revenue bond debt is \$11,906,000. Revenue bonds are typically issued to fund improvements to facilities or systems and can be either a voted or non-voted type of debt. The debt is secured solely by the pledge of a specific revenue stream, such as utility user fees, and is not part of the debt capacity calculation. The proceeds of 2017 Revenue Refunding Bonds (2009B) are being used to (a) finance capital improvements to the City’s water collection and distribution system, the sanitary sewerage collection, and disposal system and the storm and surface water utility, and (b) pay issuance costs of the bonds.

REVENUE DEBT

Issued	Description	Funding	Outstanding	Matures
2017	Revenue Refunding Bonds (2009B)	Water/Sewer Funds	\$ 11,906,000	2029
Total Other Debt			\$ 11,906,000	

The **Annual Debt Service—Revenue Debt** graph shows the annual debt service payment by debt issuance.

ANNUAL DEBT SERVICE—REVENUE DEBT



INTERFUND LOANS

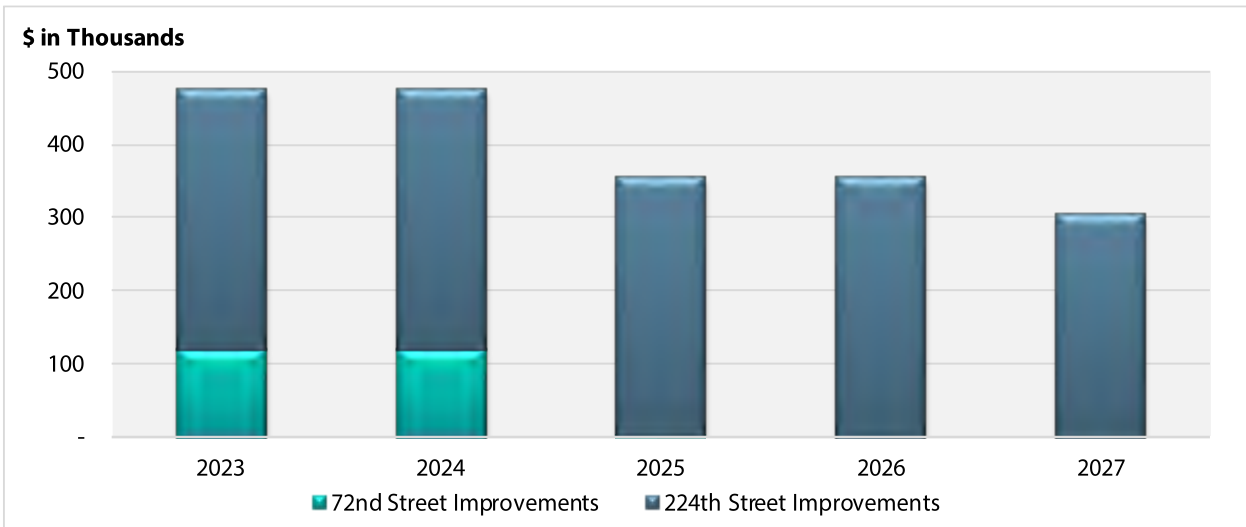
The outstanding balance on the City’s internal loans is \$1,962,445. The City may use interfund loans rather than issuing outside debt to fund particular capital projects. The decision to use an interfund loan is based on several factors which include that there is capacity to fund the loan with no impact to the operations of the loaning fund and that the interfund loan is more cost effective. All interfund loans will bear interest not less than the prevailing LGIP (Local Government Investment Pool) rate.

INTERFUND LOANS

Issued	Description	Funding	Outstanding	Matures
2016	Sewer to Street Capital Projects for 72nd Avenue South Improvements	Street Capital Projects	\$ 241,113	2024
2018	Sewer to Street Capital Projects for Phase 1 of 224th Street Project	Street Capital Projects	1,721,332	2027
Total Interfund Loans			\$ 1,962,445	

The **Annual Debt Service—Interfund Loans** graph represents the annual debt service for the City’s internal loans.

ANNUAL DEBT SERVICE—INTERFUND LOANS



PW TRUST FUND LOANS

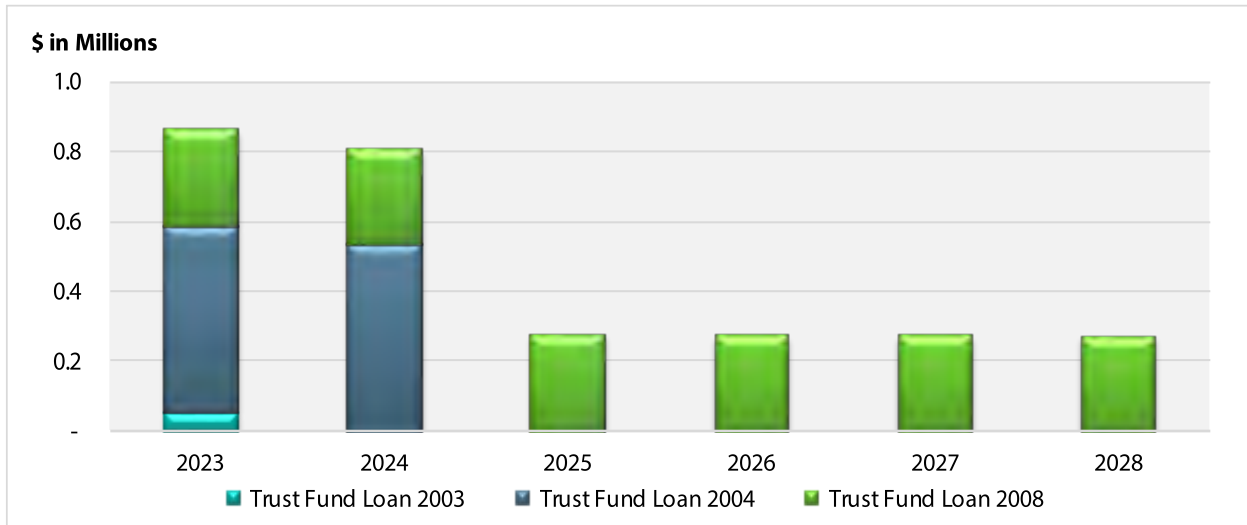
The outstanding debt service on the City’s Public Works Trust Fund loans is \$2,757,363 with debt service (principal and interest) payments currently scheduled to be retired in 2028. The Public Works Trust Fund loan program provides low-interest loans to local governments to finance public infrastructure construction and rehabilitation. Eligible projects must improve public health and safety, respond to environmental issues, promote economic development, or upgrade system performance. The program is administered by the Washington State Public Works Board.

PW TRUST FUND LOANS

Issued	Description	Funding	Outstanding	Matures
2003	South 228th Street Extension	Street Fund	\$ 53,629	2023
2004	South 228th Street Extension	Street/Sewer Fund	1,067,032	2024
2008	South 228th RR Grade Separations	Street Fund	1,636,702	2028
Total WA State Public Works Trust Fund Loans			\$ 2,757,363	

The **Annual Debt Service—PW Trust Fund Loans** graph shows the annual debt service payment by Trust Fund loan.

ANNUAL DEBT SERVICE—PW TRUST FUND LOANS



OTHER DEBT

The outstanding balance on the City's other debt is \$35,264 and is comprised of capital leases. Under GASB 87, leased assets include non-financial assets, including land, buildings, vehicles and equipment and must be reported as financing transactions. The lease agreement has been recorded at the present value of the future minimum lease payments as of the inception date.

OTHER DEBT

Issued	Description	Funding	Outstanding	Matures
2018	Caterpillar Excavator Lease	Golf Fund	\$ 35,264	2023
Total Other Debt			\$ 35,264	

This page left intentionally blank.

PERFORMANCE MEASURES

Performance measurement is the process of collecting, analyzing and reporting data regarding progress toward organizational goals. Performance measures help to increase government transparency and public accountability while allowing City leadership to more effectively manage delivery of essential services using data-informed insights. Those measures helped to establish the organizing principle for the [Advance Kent Performance Dashboard](#). The dashboard is the result of on-going conversations across the City.

While all departments have a history of publishing workload indicators during each budget cycle, performance measures were first included as part of the 2019-2020 budget book. Since then, new measures have been added and updates to all measures reflect the most recent data available. In future iterations, the City will perfect the measures and include a wider portfolio of measures for advancing the City of Kent’s Strategic Framework.

Goals and Strategies.....	159
Strategic Plan.....	160
Diversity, Equity & Inclusion.....	163
Community Engagement.....	166
Public Safety.....	167
Economic Vitality & Livability.....	169
Dependable Infrastructure.....	171
Government Accountability.....	173

GOALS AND STRATEGIES

vision

Where people
CHOOSE TO LIVE
and businesses
**CHANGE
THE WORLD**

mission

The City of Kent is committed to building a safe, thriving, sustainable and inclusive community.

values

Integrity

Do the right thing.

Caring

Care for those we serve.

Communication

Connect to understand.

Teamwork

Work together.

Innovation

Find a way.

Achievement

Be the difference.

goals

Thriving City

Creating safe neighborhoods, healthy people, vibrant commercial districts, and inviting parks and recreation.

Evolving Infrastructure

Connecting people and places through strategic investments in physical and technological infrastructure.

Inclusive Community

Embracing our diversity and advancing social justice through equitable community engagement, transformative policy, innovative service delivery, and accountability.

Innovative Government

Delivering outstanding customer service, developing leaders, and fostering innovation.

Sustainable Services

Providing quality services through responsible financial management, economic growth, regional advocacy, and partnerships.



STRATEGIC PLAN

Strategic planning refers to the process by which long term goals are deployed within city departments using performance measures. The [Council Goals](#) provide an internal compass to orient and guide efforts toward common intended outcomes. Displayed below are six City-wide Objectives the City of Kent identified for measuring organizational progress toward Council Goals. While the Council Goals feed into the City-wide Objectives, the Department Operations provide performance measures, targets and data for regular updates.

The biennial budget serves as the foundation for the City of Kent’s financial planning and control. The City Council establishes direction for the City through its adopted strategic goals and values. Those strategic goals are reviewed annually, used in developing a biennial budget and are integrated into everyday activities.



STRATEGIC PLAN

PERFORMANCE MEASURES PROJECT: IDENTIFYING THE "VITAL FEW" METRICS

The Advance Kent Performance Dashboard and measures are the result of on-going conversations with City Council, the Executive Leadership Team (ELT), department data champions and internal staff. This recent project began in late-2019 with the chartering of the Advance Team (aka "A-Team") and includes departmental representatives from across the City. Although the COVID-19 pandemic caused significant delays, A-Team members led by a Government Performance Coordinator (Human Resources) and a Senior Financial Analyst (Financial Planning) continued to work with City Leadership and departments to collect data and refine performance metrics to the "vital few". These metrics helped to establish the City-wide Objectives that have become the organizing principle for this performance measures dashboard.

PROJECT HIGHLIGHTS

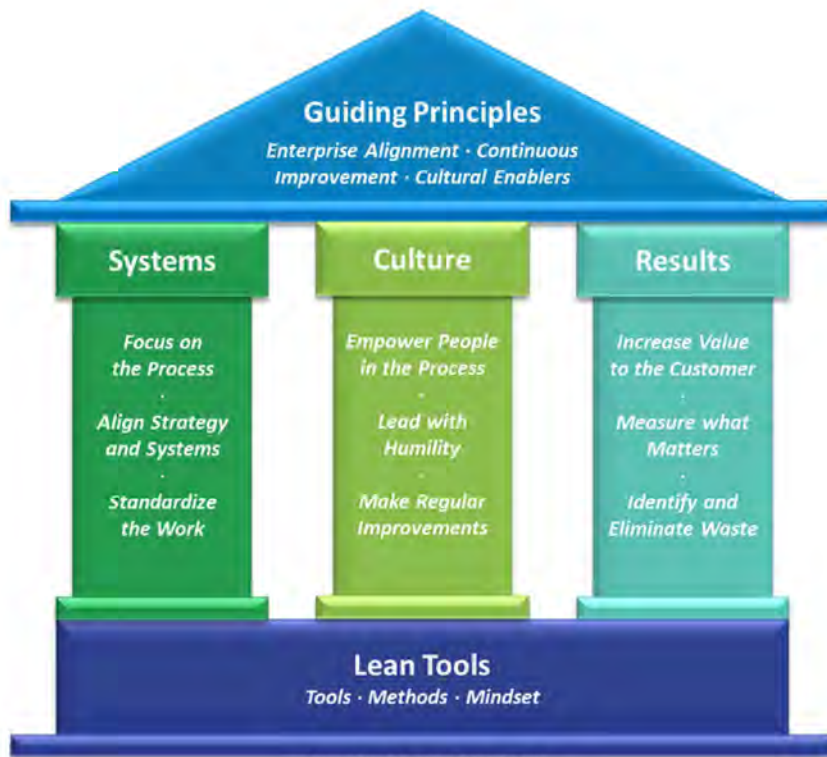
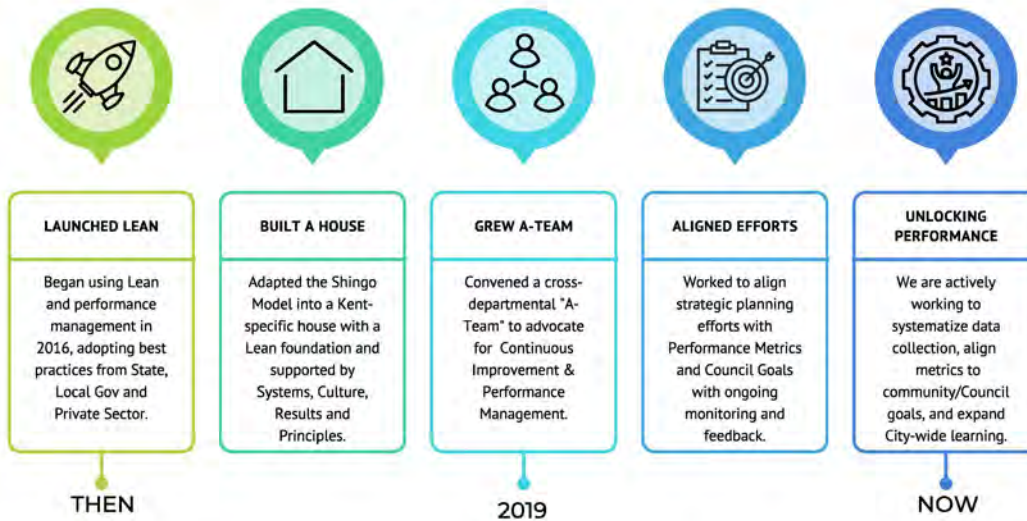
- ◆ Chartered interdepartmental A-Team for performance and improvement.
- ◆ Reviewed best practices and examples (ICMA, GFOA, state, county and peer cities).
- ◆ Implemented Lean "Hoshin Kanri" approach for phased project planning.
- ◆ Initiated strategy deployment exercises with City Leadership (affinity diagram).
- ◆ Developed performance metric selection criteria using SMART methodology.
- ◆ Collected performance measures from departments, connecting to council goals.
- ◆ Identified 190 potential measures, narrowed down to 27 "vital few" metrics (multi-voting).
- ◆ Defined 17 themes, narrowed down to six City-wide Objectives with A-Team.
- ◆ Performance Measures project receives 2021 Washington City/County Management Association (WCMA) Award for Innovations in Local Government.
- ◆ Coordinated department data collection efforts and prepared descriptions and targets.
- ◆ Reviewed three dashboard platforms and selected ArcGIS Online for publishing metrics.
- ◆ Finalized dashboard with City Leadership and provided updates to City Council.

NEXT STEPS

- ◆ Expand City-wide learning.
- ◆ Systematize data collection.
- ◆ Promote awareness of the Advance Kent Performance Dashboard.
- ◆ Receive feedback from project stakeholders and the wider Kent community.
- ◆ Review, update and improve dashboard on a recurring basis with City Leadership.

STRATEGIC PLAN

ADVANCE KENT JOURNEY



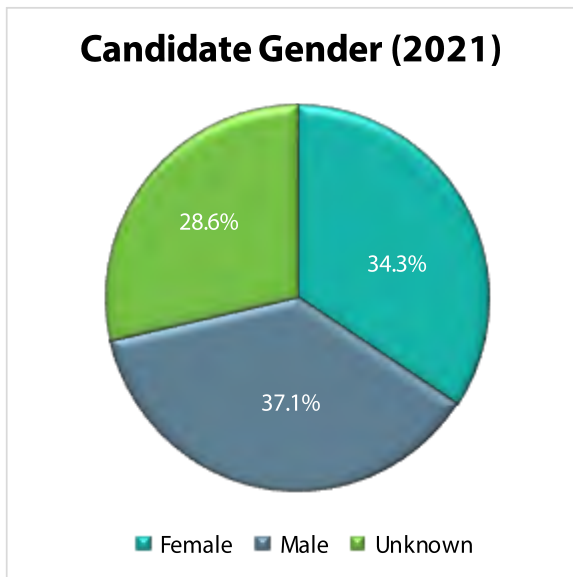
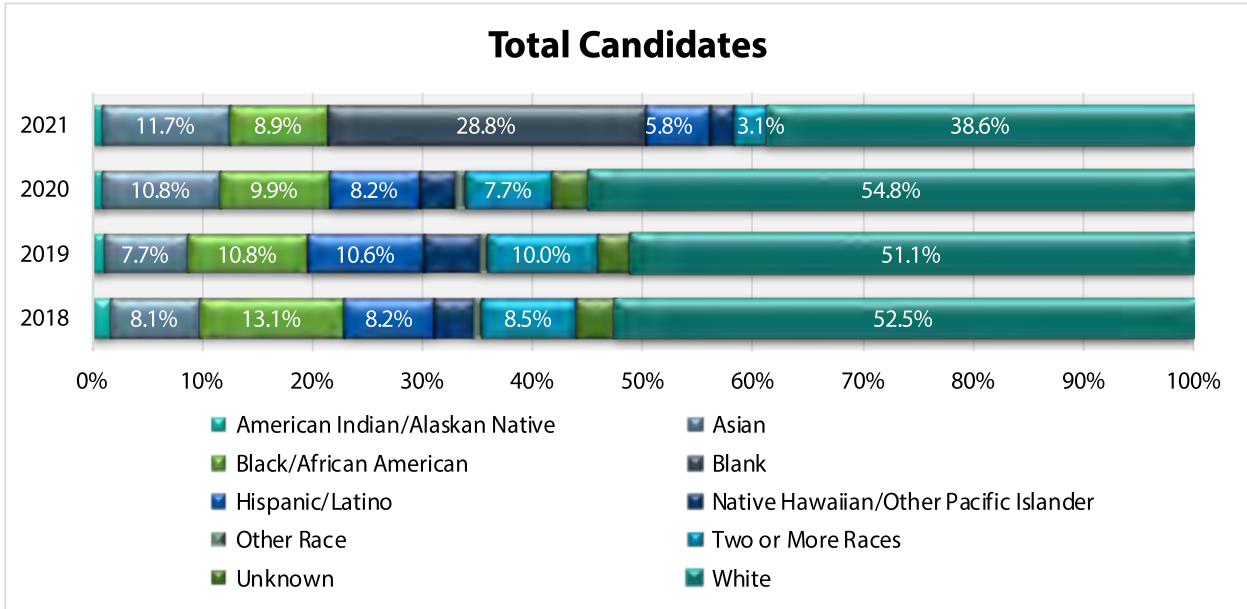
Adapted from the Shingo Model (2019)



DIVERSITY, EQUITY & INCLUSION (DEI)

SELF-REPORTED CANDIDATE DIVERSITY

As the eighth most ethnically diverse city in the nation (WalletHub, 2021), the City of Kent embraces DEI best practices through its [Race & Equity Strategic Plan](#).



1,960
Total Candidates
(2021)

**Due to key staff turnover, this division is unable to provide 2022 refresh data.*

Target: Increase in staff from underrepresented backgrounds and identities in all departments as an outcome of equitable recruiting and hiring practices for open positions.

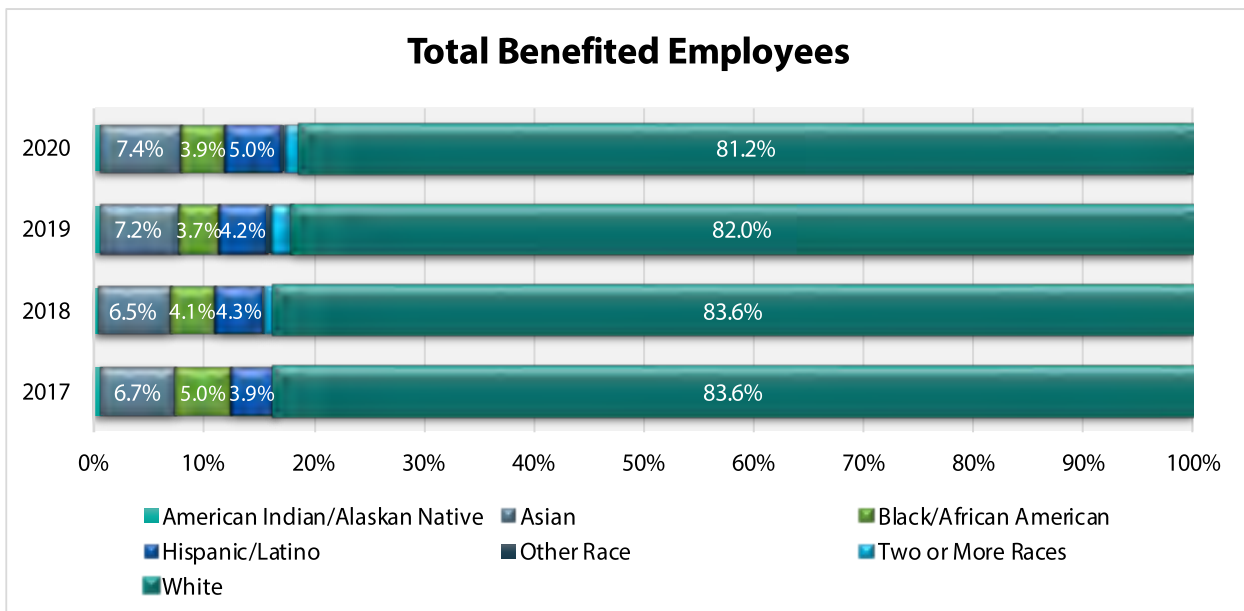
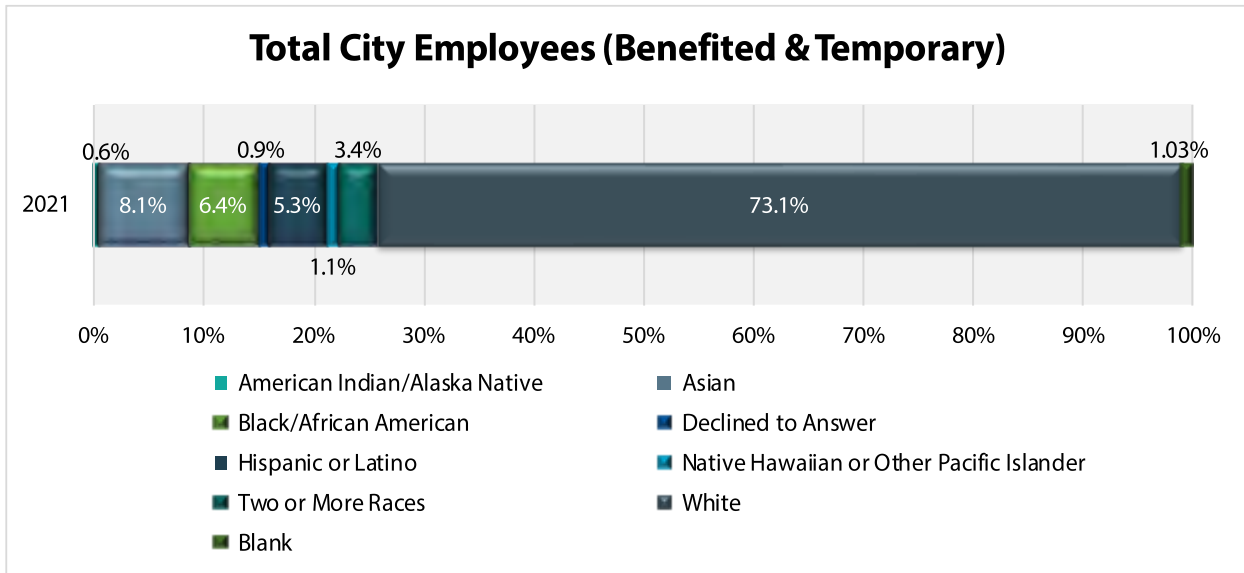
Action Plan/Strategy: By recruiting candidates and retaining staff from historically disadvantaged groups, the City seeks to become more inclusive and a better representation of the diverse communities we serve.

Alignment to Council goal: [Inclusive Community](#)

DIVERSITY, EQUITY & INCLUSION (DEI)

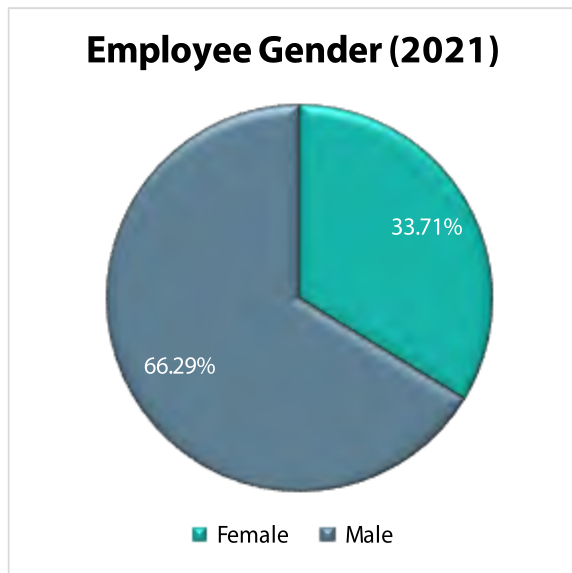
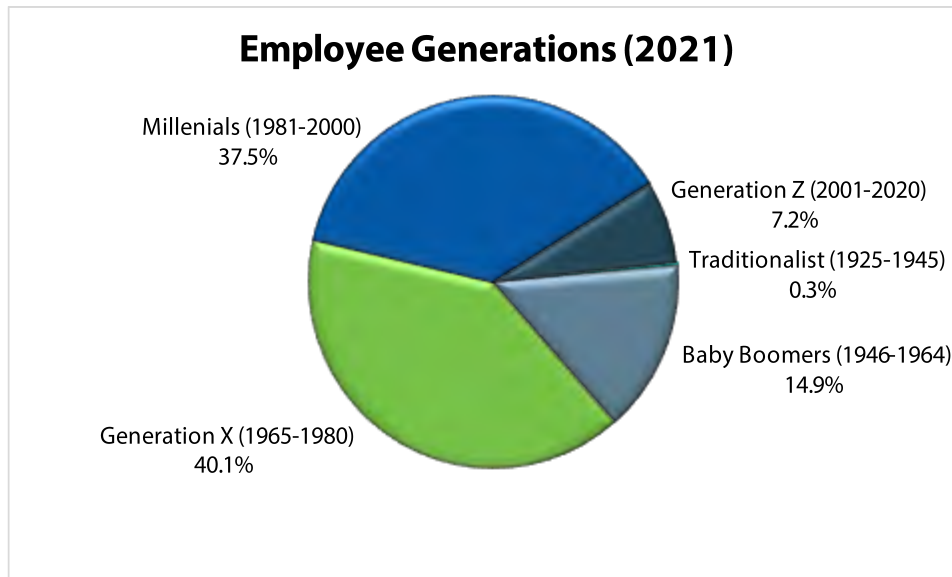
SELF-REPORTED STAFF DIVERSITY

As the eighth most ethnically diverse city in the nation (WalletHub, 2021), the City of Kent embraces DEI best practices. Kent reports demographic data using EEO Racial/Ethnic categories. Self-reported staff diversity is optional and may result in a “blank” or “unknown” categorization depending on employee input, EEO policy and data source (City Human Resources Information System). In 2021, the City implemented a new HRIS, which allows for more accurate reporting of staff data (and now includes both benefited and temporary employees). Prior to 2021, data collected did not include temporary staff.



DIVERSITY, EQUITY & INCLUSION (DEI)

SELF-REPORTED STAFF DIVERSITY (CONTINUED)



27%

20+ years of service

48%

10+ years of service

**Due to key staff turnover, this division is not unable to provide 2022 refresh data.*

Target: Increase in staff from underrepresented backgrounds and identities in all departments as an outcome of equitable recruiting and hiring practices for open positions.

Action Plan/Strategy: By recruiting candidates and retaining staff from historically disadvantaged groups, the City seeks to become more inclusive and a better representation of the diverse communities we serve.

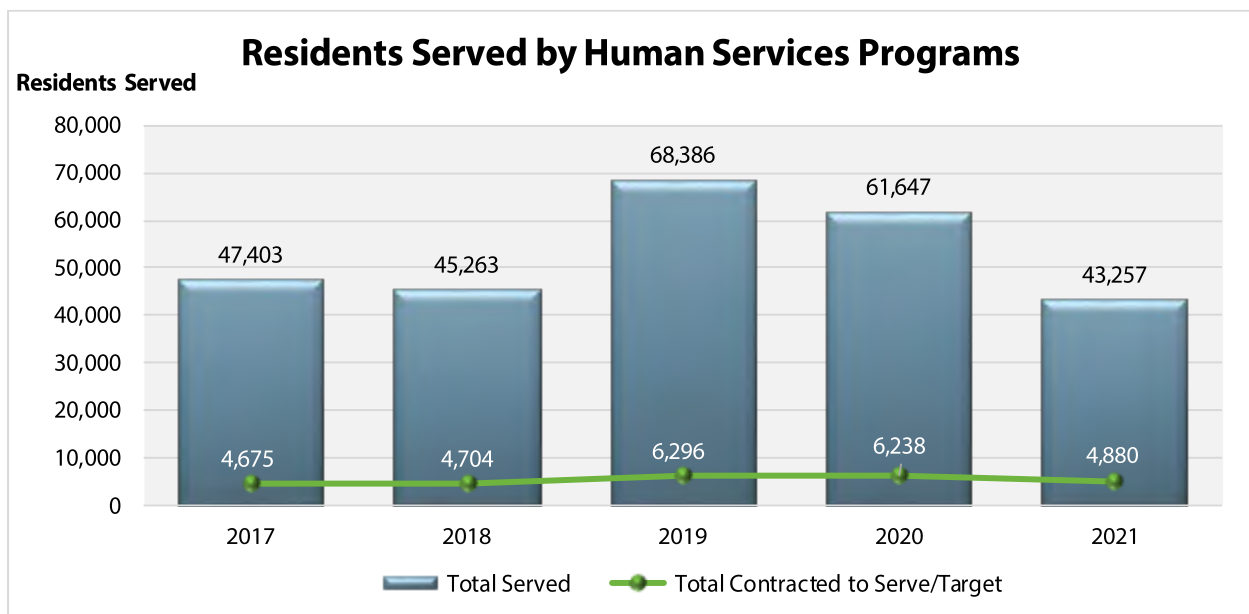
Alignment to Council goal: [Inclusive Community](#)

COMMUNITY ENGAGEMENT

RESIDENTS SERVED BY HUMAN SERVICES PROGRAMS

By bringing people, partnerships and possibilities together, the City of Kent is committed to strengthening the social, cultural and physical well-being of our residents and community members. Whether in-person or online, the City provides access to essential services. Through our Human Services division, the City also works with community partners to provide support for Kent’s most vulnerable people.

The [Human Services Strategic Plan](#) outlines the division's overarching priorities which include: a good start, healthy aging, individual and community well-being and stable housing. This metric illustrates the total number of residents and/or households served by funded Kent Parks’ Human Services Programs.



Target: 100% of funded programs meet their contracted goal.

Action Plan/Strategy: The [Human Services Strategic Plan](#) outlines the overarching priorities which include: a good start, healthy aging, individual and community well-being and stable housing ensuring the availability of services that can positively impact the lives of vulnerable Kent residents.

Alignment to Council goals: [Thriving City](#) and [Sustainable Services](#).



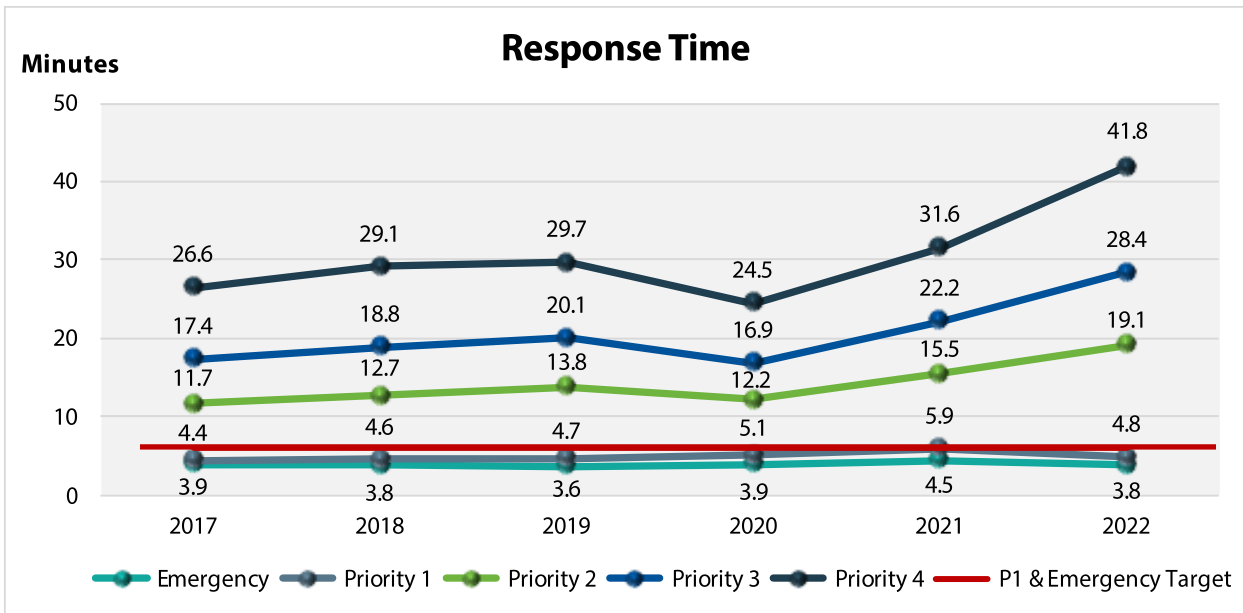
PUBLIC SAFETY

RESPONSE TIME

The City of Kent is one of the fastest growing municipalities in Washington State. To foster safe neighborhoods, healthy people and vibrant commercial districts, the City provides public safety and emergency services that protect both the life and property of our resident and community members.

Timely response to calls allows us to serve our community quicker. Emergency calls are calls that could result in loss of life or property. Priority 1 calls represent a *potential* emergency which could result in loss of life or property. Priority 2 calls represent a minimal hazard with considerably less potential for loss of life or property.

Priority 3 calls represent a low hazard, non-life threatening situation with minimal risk of property loss. Priority 4 calls represent police reports or cold calls which require a non-code response.



**The 2020 change in response time for lower priority calls was due to initial COVID social distancing protocols.*

Target: Arrive in under six minutes for all emergency and priority 1 calls and are the highest priority . Volume and staffing levels impact priority 2, 3, and 4 calls which can fluctuate throughout the day and from day-to-day.

Action Plan/Strategy: The Police Department is working on expanding our current Patrol staffing to help decrease our response time. This expansion is part of our requests for extra funding to increase our authorized strength to 192 officers. We are also working on staffing our specialty units to handle specialized calls so our patrol officers have more time to respond to calls for service.

Alignment to Council goals: [Thriving City and Inclusive Community.](#)

PUBLIC SAFETY

RATIO OF OFFICERS BY POPULATION

The Kent Police Department requires adequate Police staffing to provide timely responses to emergencies, investigate crimes and proactively address crime problems. Adequate police staffing provides not only a measure of security and safety for the public, but also for the officers themselves. Increased safety creates a thriving city by supporting economic development, and a haven for inclusive communities that can live, work and play in peace.

166

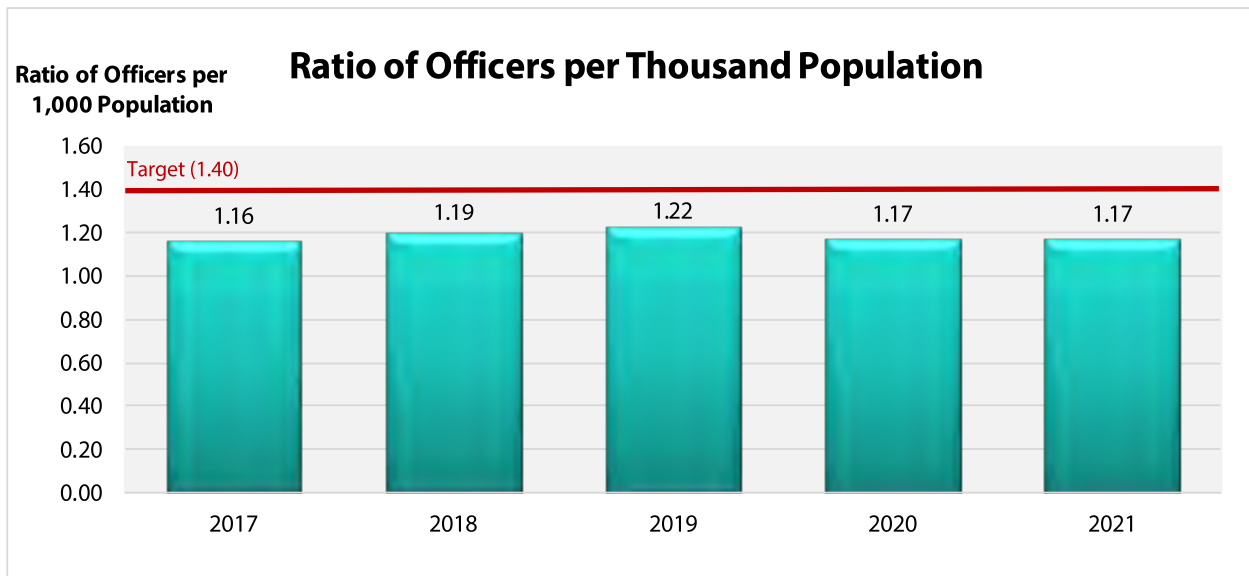
Authorized Strength

137,900

Est. 2022 Population

1.2

Officers per Thousand



Target: Washington State equivalent ratio of 1.4 officers per 1,000 residents which would be an authorized strength of 192 officers.

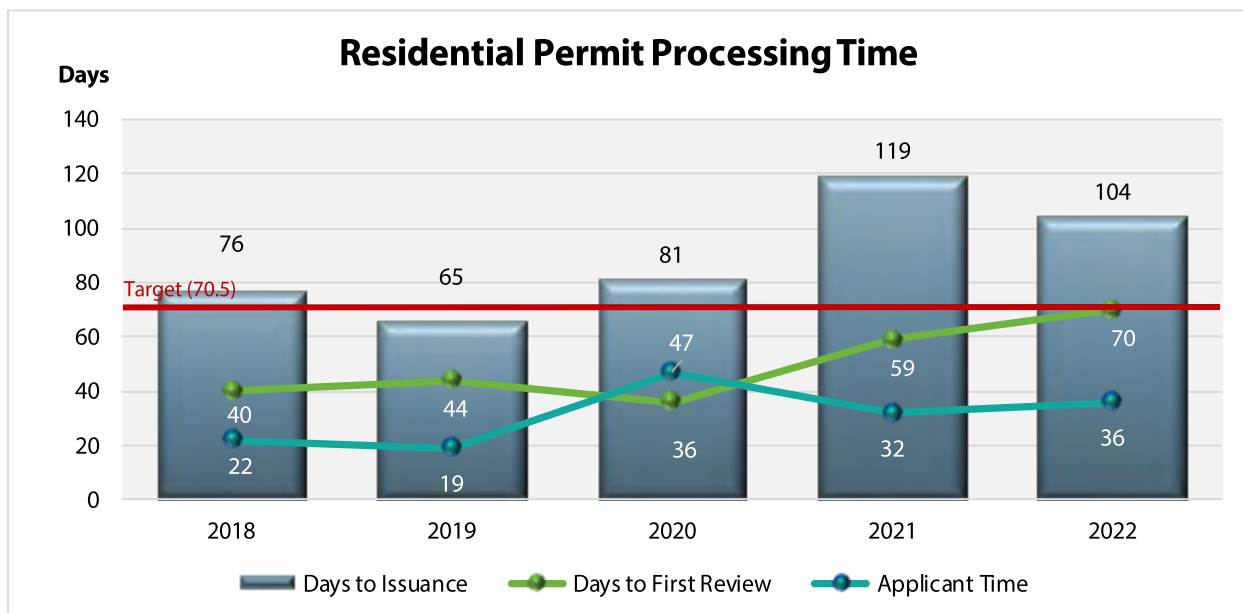
Action Plan/Strategy: The Police Department is currently working on developing funding sources to increase our authorized officer strength to 192 officers. The funding sources must be sustainable and provide for full time officers.

Alignment to Councils goals: [Thriving City](#) and [Inclusive Community](#).

ECONOMIC VITALITY & LIVABILITY

RESIDENTIAL PERMIT PROCESSING TIME

The City of Kent’s future as a desirable place to live, work and play is dependent on a growing housing stock that keeps pace with the needs of our community. To achieve these outcomes, the City works to process residential permits and inspect new construction and rental properties in a timely and effective manner. Construction projects are investments in our community and permitting ensures that projects meet the City’s standards for safety, quality and aesthetics. Faster permit review saves money, simplifies project logistics and encourages compliance.



▼ **23%**

2021-2022 Decrease of Days to Permit Issuance

▲ **16%**

2021-2022 Increase of Days to City First Review

▲ **11%**

2021-2022 Increase of Days of Applicant Time

*2020 and 2021 increase due to change in process from in-person to online/virtual permit review due to COVID-19 pandemic.

Target: Permit issuance at or below 70.5 days (pre-pandemic level).

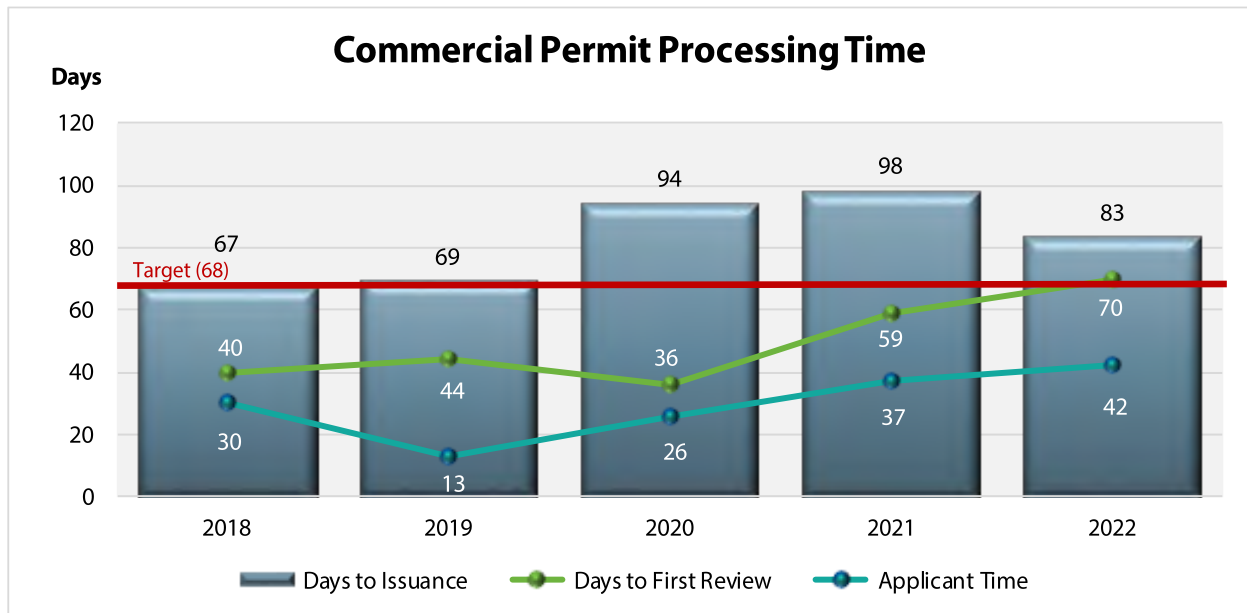
Action Plan/Strategy: Complete implementation of a new permitting system that will result in faster permit review to save money, simplify project logistics and encourage compliance.

Aligns with Council goals: [Thriving City](#) and [Sustainable Services](#).

ECONOMIC VITALITY & LIVABILITY

COMMERCIAL PERMIT PROCESSING TIME

The City of Kent’s future as a desirable place to live, work and play is dependent on a growing housing stock that keeps pace with the needs of our community. To achieve these outcomes, the City works to process commercial permits and inspect new construction and rental properties in a timely and effective manner. Construction projects are investments in our community and permitting ensures that projects meet the City’s standards for safety, quality and aesthetics. Faster permit review saves money, simplifies project logistics and encourages compliance.



▼ **15%**

2021-2022 Decrease of Days to Permit Issuance

▲ **16%**

2021-2022 Increase of Days to City First Review

▲ **12%**

2021-2022 Increase of Days of Applicant Time

*2020 and 2021 increase due to change in process from in-person to online/virtual permit review due to COVID-19 pandemic.

Target: Permit issuance at or below 68 days (pre-pandemic level).

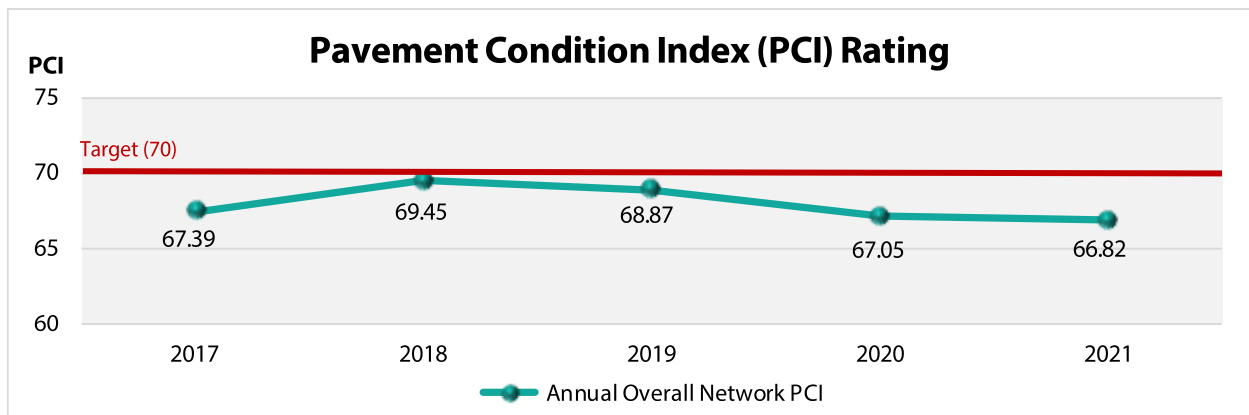
Action Plan/Strategy: Complete implementation of a new permitting system that will result in faster permit review to save money, simplify project logistics and encourage compliance.

Aligns with Council goals: [Thriving City](#) and [Sustainable Services](#)

DEPENDABLE INFRASTRUCTURE

PAVEMENT CONDITION INDEX

To serve a growing community through our built environment, the City of Kent invests in infrastructure improvements to better connect people, places and services. As of 2021, Kent maintains a total of 716.6 lane miles of streets; in 2021 356.9 lane miles falling in the “satisfactory” category. Each street segment is given a score based on the condition of the pavement surface; this rating is called Pavement Condition Index (PCI). PCI is a numerical score between 0 and 100; a pavement rating of 100 is equal to a newly resurfaced street and lower numbers represent the presence of more visible defects on the pavement surface. PCI is widely used in the practice of pavement management and help guide the decisions on which streets are selected for repair, resurfacing and reconstruction. Streets are a huge part of the City’s infrastructure and the City’s biggest and most visible asset and also helps facilitate commerce and the economic vitality of the City. There is a five-year plan from which roads are to be selected for various types of treatment.

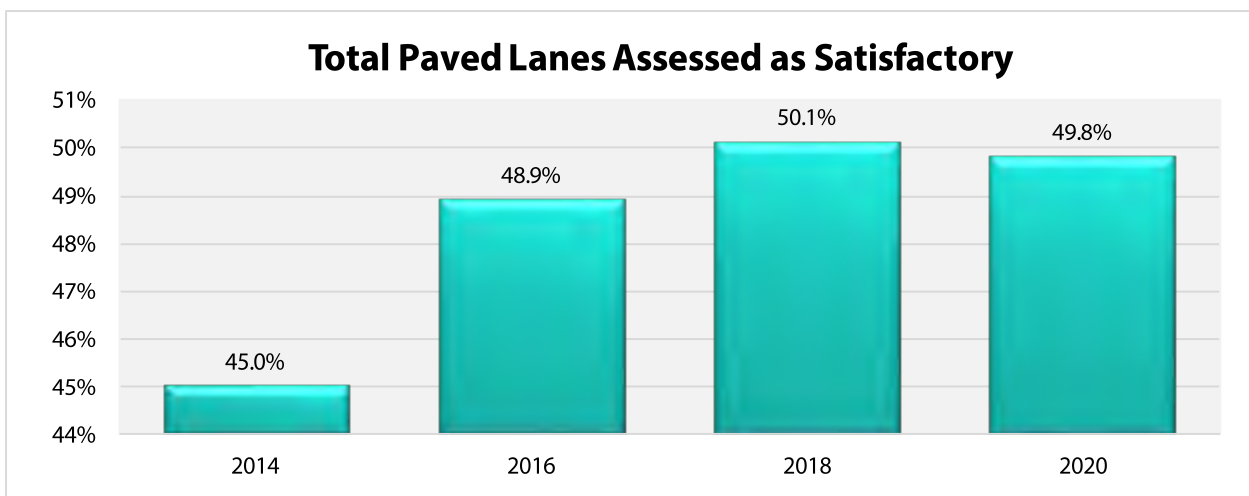


**Due to staff turnover, this division is at one-third its normal capacity and unable to provide 2022 refresh data.*

Target: Satisfactory pavement conditions of 70 PCI or higher.

Action Plan/Strategy: Hire and retain qualified staff to regularly assess pavement conditions

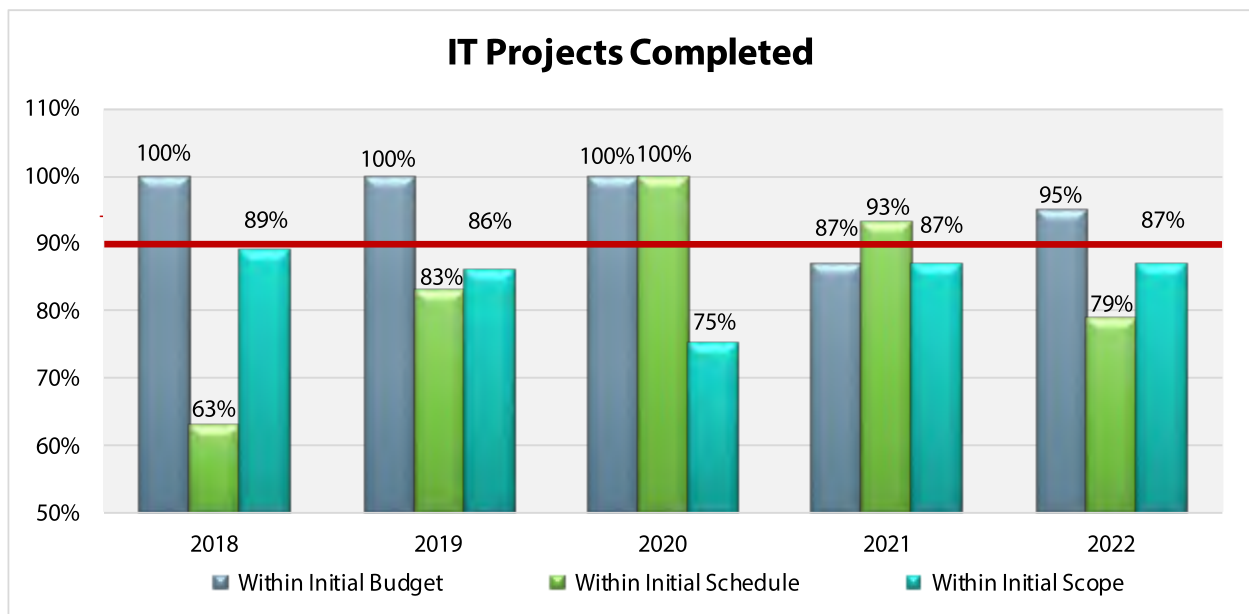
Aligns with Council Goals: [Sustainable Services](#) and [Evolving Infrastructure](#).



DEPENDABLE INFRASTRUCTURE

IT PROJECTS COMPLETED

To serve a growing community through our built environment, the City of Kent invests in technology infrastructure improvements to better connect people, places and services. The initial scope, schedule and budget are critical components for all City of Kent Information Technology (IT) projects to define specific goals, deliverables and features. The initial scope identifies the boundaries and outlines the work that will be delivered throughout the project. The initial schedule usually includes a planned start and finish date, duration and resources assigned to each activity. The initial budget includes cost estimating, which is developing an approximation of the costs of resources (including hardware, software and person hours) to complete project activities.



**2020 initial project scope completions were initially impacted by COVID social distancing protocols.*

Target: Deliver 90 percent of projects within its initial scope, schedule and budget without the use of project change management.

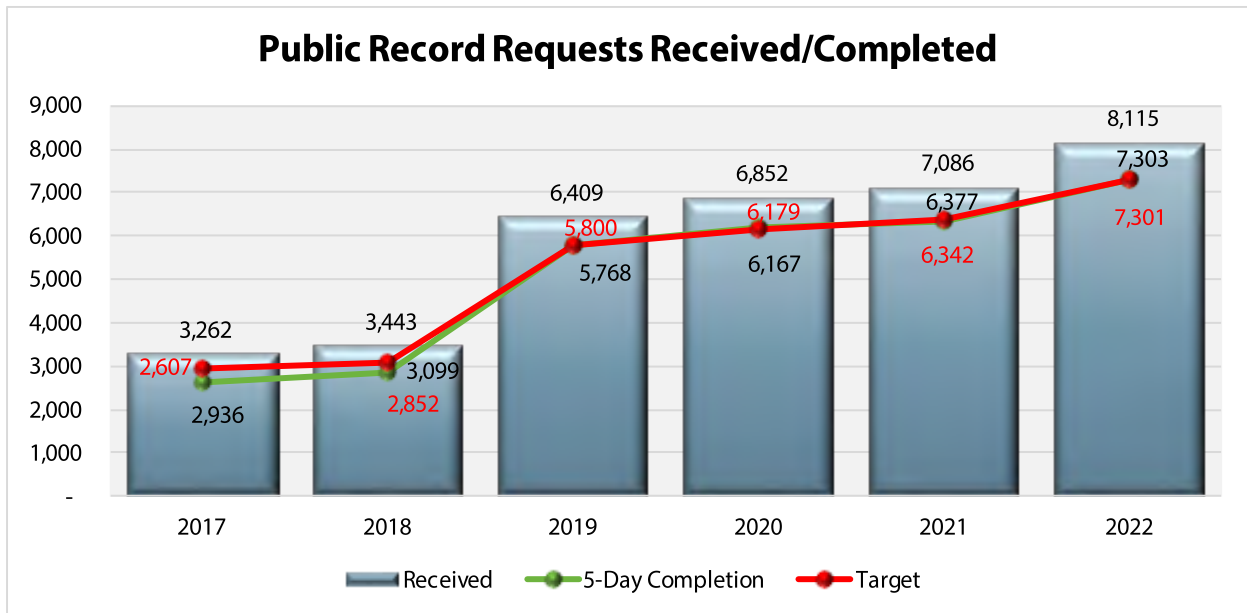
Action Plan/Strategy: Use defined goals, and a work breakdown structure, to frequently manage costs and resource allocations that identify and mitigate risks early.

Aligns with Council Goals: [Sustainable Services](#) and [Evolving Infrastructure](#).

GOVERNMENT ACCOUNTABILITY

PUBLIC RECORD REQUESTS (PRRs) COMPLETED

The City of Kent is accountable for transparent operations, sustainable services and responsible financial management of public funds. This includes timely response to public records requests, compliance with oversight agencies and maintaining the City’s creditworthiness. By implementing an online portal to receive, process and provide public records, the City Clerk’s Office reduced their paper consumption, reduced customer wait time for records and reduced/eliminated the fee requesters may need to pay for records. Kent is among the top two state agencies completing and closing requests for public records within five business days of receiving the request. Nearly 100 percent of requested records are provided electronically to the requester at a minimal fee or no fee.



Target: 90 percent of Public Record Requests are completed and closed within five business days of receipt of the request.

Action Plan/Strategy: Working City wide on records management, records retention and technology growth; all of which will assist City staff in locating responsive records in a timely efficient manner while managing the significant increase in the number of complex public records requests received each year.

Aligns with Council Goals: [Sustainable Services](#) and [Innovative Government](#).

All City Clerk staff attend regular trainings on public disclosure, records management and local government news and changing laws.

- ◆ [Washington Association of Public Records Officers](#)
- ◆ [Washington State Archives](#)
- ◆ [Municipal Research Services Center](#)
- ◆ [Law Enforcement Information and Records Association](#)
- ◆ [King County Municipal Clerks Association](#)
- ◆ [Northwest Clerks Institute](#)

GOVERNMENT ACCOUNTABILITY

BOND RATINGS

The City of Kent is accountable for transparent operations, sustainable services and responsible financial management of public funds. This includes maintaining the City’s creditworthiness. A bond rating is a direct reflection of a City’s creditworthiness, comparable to an individual’s credit rating. The higher the rating, the lower the risk. The City’s high ratings are a reflection of its healthy financial position, a strong economy and tax base, and mid-ranged debt and pension burdens. High ratings also translate to lower interest rates for future borrowings (bonds or otherwise); much like an individual with a great credit score qualifying for a low interest mortgage.

Investment Bond Rating				
Year	Kent S & P Rating	S & P Grade	Kent Moody's Rating	Moody's Grade
2022	AA+	High Grade	Aa2	High Grade
2021	AA+	High Grade	Aa3	High Grade
2020	AA+	High Grade	Aa3	High Grade
2019	AA+	High Grade	Aa3	High Grade
2018	AA+	High Grade	Aa3	High Grade
2017	AA+	High Grade	Aa3	High Grade
2016	AA+	High Grade	A2	Upper Medium Grade
2015	AA	High Grade	A2	Upper Medium Grade
2014	AA-	High Grade	Baa2	Lower Medium Grade
2013	AA-	High Grade	Baa2	Lower Medium Grade

S&P	Bond Investment Grade	Moody's
AAA	Prime Grade	Aaa
AA+/AA/AA-	High Grade	Aa1/Aa2/Aa3
A+/A/A-	Upper Medium Grade	A1/A2/A3
BBB+/BBB	Lower Medium Grade	Baa1/Baa2

Target: Maintain existing ratings while striving for the highest rating possible.

Action Plan/Strategy: Continue to pay off remaining debt, grow our financial portfolio, reduce expenses and ensure financial sustainability through responsible financial management.

Aligns with Council Goal: [Sustainable Services](#)

This page left intentionally blank.

BUDGET BY DEPARTMENT

The Budget by Department section contains budget information by department and division. Each department, and division within that department, has prepared an overview of its operations, including its mission, goals, accomplishments, funding sources, challenges, new initiatives, staffing levels and expenditure budget.

Administration & Council.....	178
Economic & Community Dev.....	188
Finance.....	200
Human Resources.....	214
Information Technology.....	228
Law.....	244
Municipal Court.....	250
Parks, Recreation & Community Svc...	254
Police.....	272
Public Works.....	290

This page left intentionally blank.



Administration & City Council



ADMINISTRATION DEPARTMENT

ACCOMPLISHMENTS

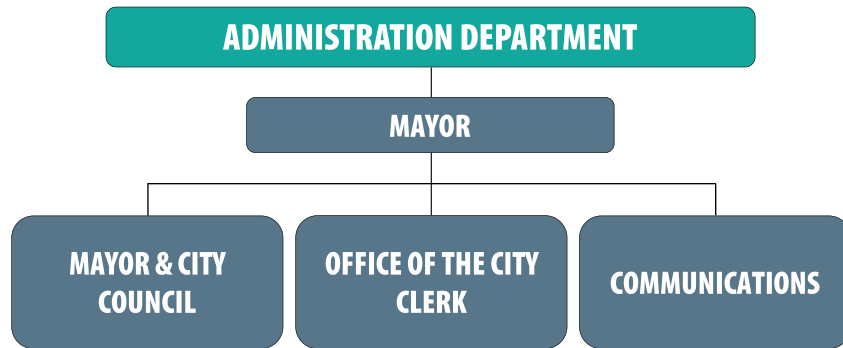
- Led a combined community and staff effort to develop an Equity Strategic Plan
- Worked to establish a Title VI anti-discrimination plan
- Hired a new Chief Administrative Officer
- Continued to respond to the increase in complexity and quantity of public records requests
- Continued to advocate for Kent’s interests on Sound Transit’s Federal Way Link Extension and downtown garage projects

MISSION STATEMENT

The City of Kent is committed to building a safe, thriving, sustainable and inclusive community.

DEPARTMENT SUMMARY

Administration oversees all facets of city government and provides oversight on all programs, services, communication and future direction of city development through policy and regulation to the public.



DEPARTMENT STAFFING

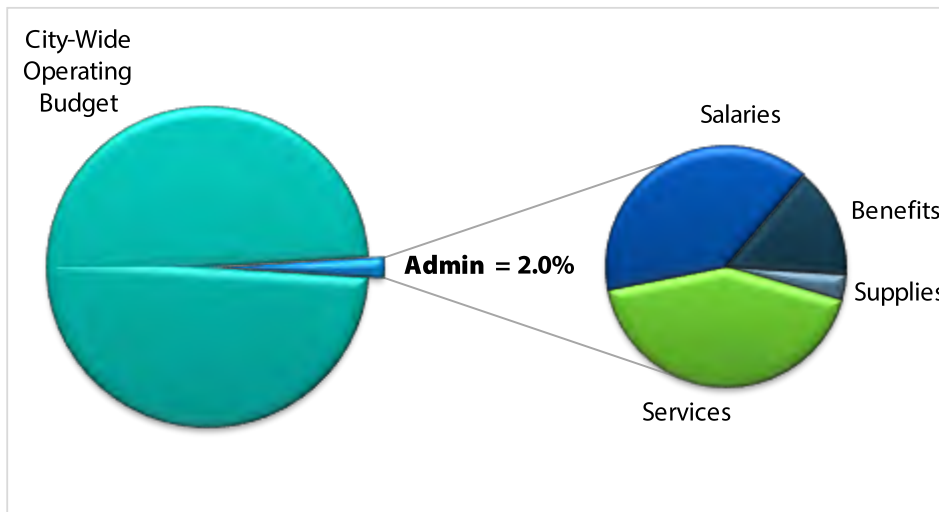
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Mayor's Office	5.0	6.0	6.0	6.0
City Clerk's Office	5.0	5.0	5.0	5.0
Communications	10.0	10.0	10.0	10.0
Total Department FTEs	20.0	21.0	21.0	21.0

ADMINISTRATION DEPARTMENT

OPERATING EXPENDITURES BY DIVISION

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Mayor & City Council	\$ 1,919,733	\$ 2,400,070	\$ 2,297,580	\$ 2,317,880
City Clerk's Office	1,357,217	1,262,250	1,588,042	1,629,631
Communications	2,100,286	1,914,348	2,217,170	2,332,160
Gross Expenditures	5,377,237	5,576,669	6,102,792	6,279,671
Allocations	(1,185,680)	(1,247,160)	(1,501,150)	(1,613,730)
Net Expenditures	\$ 4,191,557	\$ 4,329,509	\$ 4,601,642	\$ 4,665,941

2023-24 NET OPERATING EXPENDITURES BY CATEGORY



BUDGET COMMENTS

- ◆ There are no significant budget changes in Administration for this biennium
- ◆ Administration has re-initiated the neighborhoods programs after a COVID-related pause

FUNDING SOURCES

- General Fund: 77.3%
- Multimedia Fund: 20.4%
- Criminal Justice Fund: 2.3%

GOALS

- Provide effective leadership to City departments
- Implement the Equity Strategic Plan once adopted by Council
- Recruit a new HR Director and Government Performance Coordinator
- Advocate for City's interests on Sound Transit's Federal Way Link Extension and downtown garage projects
- Continue to make more public records self-accessible to the public

MAYOR & CITY COUNCIL DIVISION

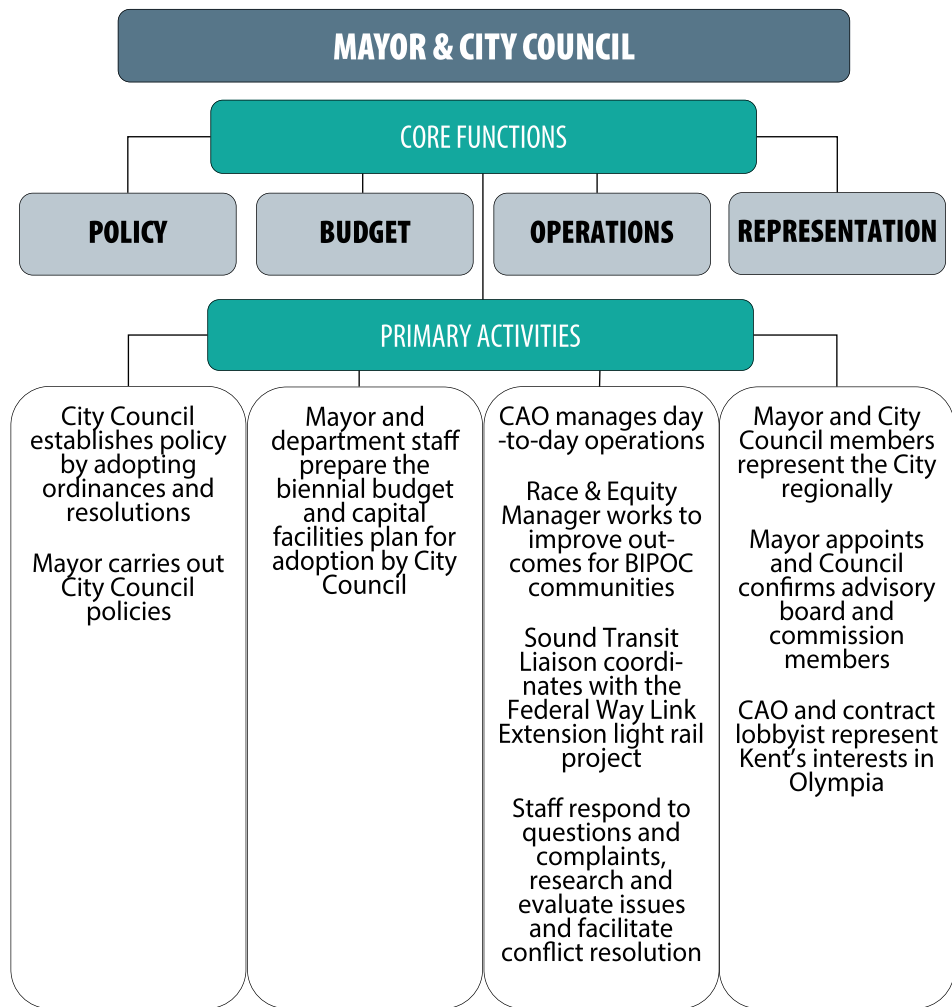
FUN FACTS

- City Councilmembers can be sworn in at any location, not necessarily council chambers
- Mayor Ralph does regular Kent Now videos that feature different topics of interest to residents
- Hurricane Ridge was the first cohort of City employees to complete the Innovate Academy, which focuses on process improvement using Lean management tools

DIVISION DESCRIPTION

City Councilmembers make up the legislative body elected to develop and prioritize strategic issues and establish policies and regulations through ordinances and resolutions in order to guide the operation of the City and future growth and development of the City in the best interest of residents.

The Mayor’s Office oversees all facets of the daily operations of the City and provides a communication link among residents, City Council, City departments and other government agencies.



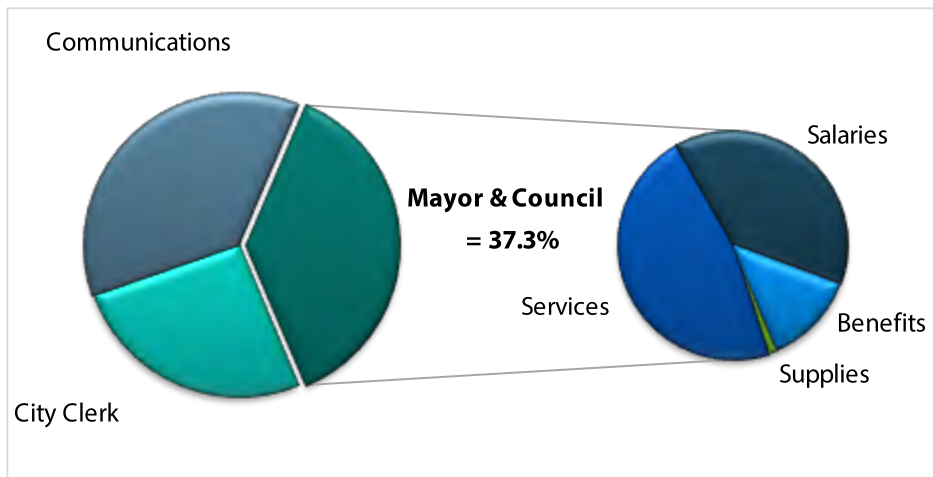
MAYOR & CITY COUNCIL DIVISION

DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Mayor	1.0	1.0	1.0	1.0
Chief Administrative Officer	1.0	1.0	1.0	1.0
CK Sound Transit Liaison	1.0	1.0	1.0	1.0
Exec Asst/Mgmt Analyst	1.0	1.0	1.0	1.0
Race & Equity Coordinator		1.0	1.0	1.0
Race & Equity Manager	1.0	1.0	1.0	1.0
Total Division FTEs	5.0	6.0	6.0	6.0

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 714,213	\$ 859,288	\$ 875,980	\$ 915,980
Benefits	246,414	275,962	292,140	305,640
Supplies	3,537	8,997	33,950	35,690
Services	955,568	1,255,824	1,095,510	1,060,570
Total Expenditures	\$ 1,919,733	\$ 2,400,070	\$ 2,297,580	\$ 2,317,880



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Council meetings (workshops, special meetings, etc)	48	50	48	46
# of Council Committee meetings (Operations, Public Safety, Parks, Public Works)*	51	23	33	54
# of Mayor's Leadership Team Meetings	50	51	51	50
# of CAO reports	23	23	24	22

* The City changed the committee format in 2020 to one combined bi-weekly Committee of the Whole meeting and then returned to separate meetings in mid-2021.

GOALS

- Organize annual City Council retreat and periodic mini-retreats
- Adopt and implement the Council's Equity Strategic Plan
- Continue efforts towards process improvement and refinement through LEAN principles

CHALLENGES

- Ongoing financial structural imbalance

SIGNIFICANT CHANGES

- The City changed the committee format in 2020 to one combined bi-weekly Committee of the Whole meeting and then returned to separate meetings in mid-2021.

CITY CLERK DIVISION

FUN FACTS

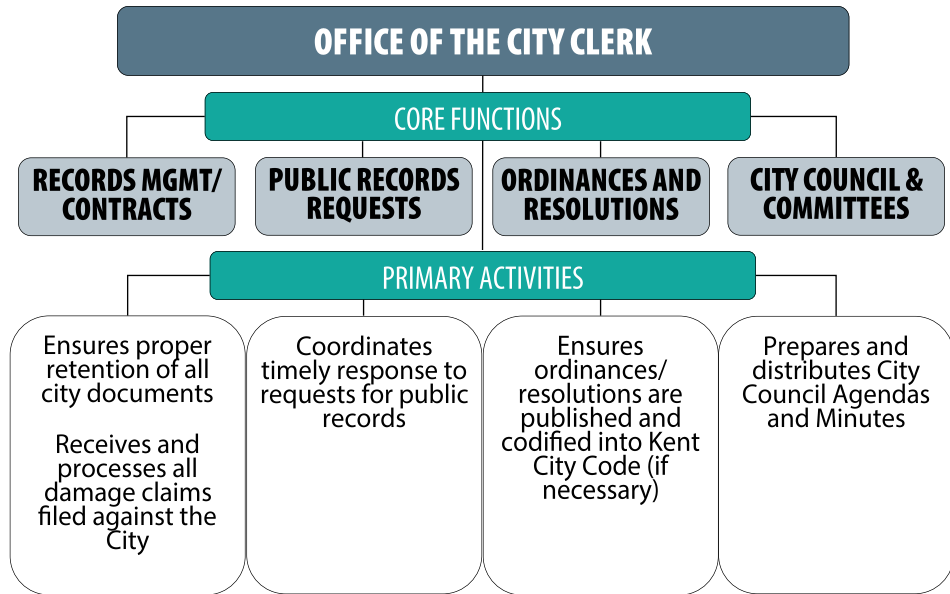
- Annually processing on average over 7,000 requests for Public Records
- Annually processing on average over 900 contracts
- Coordinate records retention and train over 60 records management coordinators
- Coordinate and train over 40 public records coordinators
- Annually transcribed over 100 hours of City Council meeting minutes

HIGHLIGHTS

- Launched Boards and Commissions Website
- In a timely manner, prepared and distributed over 70 agendas and minutes for City Council and committee meetings

DIVISION DESCRIPTION

The City Clerk’s Office manages the official records of the City, coordinates and responds to requests for public records, manages elections and ensures the proper preparation, distribution and retention of City Council and Council Committee agendas and minutes.



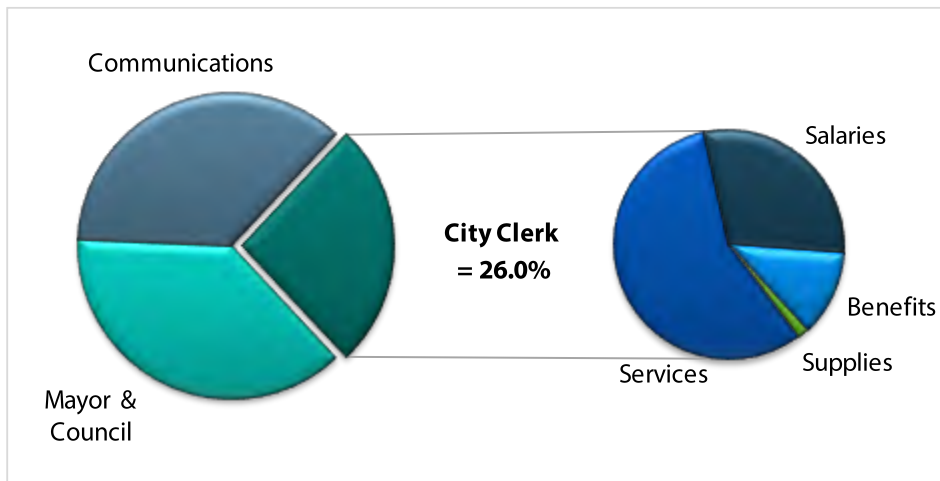
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
City Clerk	1.0	1.0	1.0	1.0
Deputy City Clerk	1.0	1.0	1.0	1.0
Lead Public Disclosure Admin	1.0	1.0	1.0	1.0
Public Disclosure Analyst	1.0	1.0	1.0	1.0
Public Records Admin	1.0	1.0	1.0	1.0
Total Division FTEs	5.0	5.0	5.0	5.0

CITY CLERK DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 367,939	\$ 401,284	\$ 470,122	\$ 491,495
Benefits	145,044	150,925	188,360	197,435
Supplies	3,620	5,136	28,180	28,730
Services	840,615	704,905	901,380	911,970
Total Expenditures	\$ 1,357,217	\$ 1,262,250	\$ 1,588,042	\$ 1,629,631



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Contracts	592	700	1,162	910
# of Public Records Requests	6,409	6,600	7,032	7,661
# of Ordinances/Resolutions/ Damage Claims	185	142	136	144

GOALS

- Move City department's records from the current records management system into Laserfiche while making records available to the public
- Assist City departments with converting paper records into electronic format and make them available to the public
- Provide continuing professional development training opportunities for all City Clerk's staff

CHALLENGES

- Timely respond to increasingly complicated requests for public records
- Providing training opportunities for Clerk's Office staff
- Maintain levels of service with current staffing level

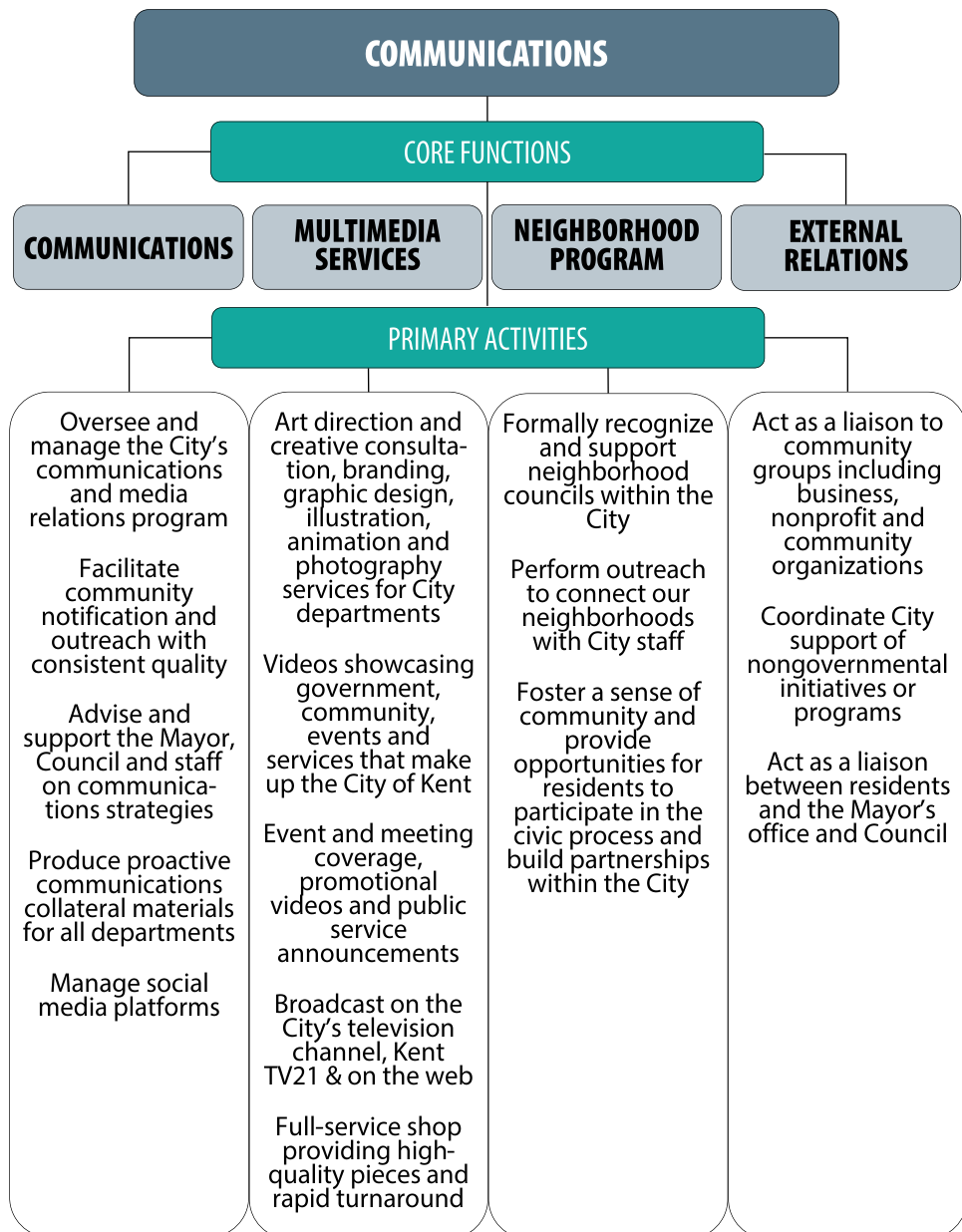
COMMUNICATIONS DIVISION

FUN FACTS

- Communications received 15 awards last year from national and state organizations for excellence in government communications
- From January 1, 2022 through December 31, 2022, @cityofkent and @kentpd accounts published a total of 5,606 posts across Facebook, Twitter and Instagram
- These social media posts resulted in 14,530,460 total impressions and 1,253,864 total engagements
- Did you know that the City of Kent is one of the only municipalities in the region with its own full-service in-house print shop? Current machinery can produce an all city mailer (70k pieces) in less than a single work day

DIVISION DESCRIPTION

The City's Communications Division oversees all internal and external communication, multimedia services, media relations, neighborhood programs and community engagement functions. The purpose of the division is to ensure uniformity and consistency along with regular engagement between local government and the community. While housed in the Administration office, this division supports all 10 departments in their internal and external communication. The division also acts as a conduit between residents and their local government departments and elected officials .



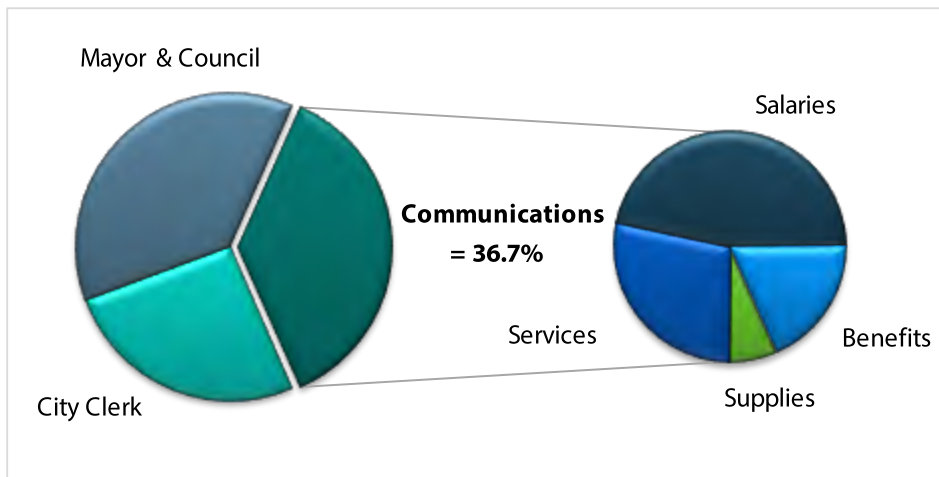
COMMUNICATIONS DIVISION

DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Communications Coord	2.0	2.0	2.0	2.0
Communications Manager	1.0	1.0	1.0	1.0
Community Engagement Spc	1.0	1.0	1.0	1.0
Graphics Specialist 3	2.0	2.0	2.0	2.0
Multi Media Specialist 2	1.0	1.0	1.0	1.0
Multimedia Supervisor	1.0	1.0	1.0	1.0
Printing Multimedia Coord	1.0	1.0	1.0	1.0
Video Program Coordinator	1.0	1.0	1.0	1.0
Total Division FTEs	10.0	10.0	10.0	10.0

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 972,426	\$ 974,434	\$ 1,030,410	\$ 1,086,270
Benefits	363,596	372,957	410,220	431,560
Supplies	71,665	75,631	154,180	155,210
Services	692,599	491,326	622,360	659,120
Total Expenditures	\$ 2,100,286	\$ 1,914,348	\$ 2,217,170	\$ 2,332,160



GOALS

- Tell Kent’s story to the region and state through various platforms and languages by featuring residents, businesses and community organizations
- Create an even more transparent, accountable and accessible local government by increasing community outreach and genuine resident engagement using technology, including social media and face-to-face interaction
- Create additional community events to engage, inform and reach residents
- Grow and continue to engage the Neighborhood Council program
- Graduate participants through the Kent 101 program – Spring and Fall

COMMUNICATIONS DIVISION

SIGNIFICANT CHANGES

- The City's Multimedia Division was merged with the Communications Division in mid 2020, adding six employees
- The Multimedia job ticket process changed in 2020. One job ticket is now created for recurring projects that continue throughout the year and for the same product of varying sizes.

WORKLOAD INDICATORS

	2019	2020*	2021	2022
# of Recognized Neighborhood Councils	50	50	50	50
# of Matching Grants Awarded	9	3	5	5
# of Graphics Jobs	1,278	1,392	1,012	1,196
# of Video Jobs	323	356	195	373
# of Printshop Jobs	1,613	1,650	929	1,084
# of Posts @cityofkent and @kentpd - Facebook, Twitter and Instagram	N/A	N/A	N/A	5,606
Total Impressions	N/A	N/A	N/A	14,530,460
Total Engagement	N/A	N/A	N/A	1,253,864

* Change in process for 2020 Multimedia. One job ticket is created for recurring projects that continue throughout the year and for the same product of varying sizes.



Economic & Community Development



ECONOMIC & COMMUNITY DEV DEPARTMENT

ACCOMPLISHMENTS

- Completed the first full cycle since implementing the Rental Housing Inspection Program to ensure safe housing for all Kent residents and hold property owners accountable for health and safety deficiencies. As of early 2023, 94 percent of the City's rental properties, including 2,839 units, have completed inspections.
- Entered into an agreement with Avenue 55 to develop a hybrid manufacturing and technical education facility to occupy the Naden assemblage
- Forged multiple partnerships to facilitate the expansion of the Kent originated network of community partners providing small business assistance from hyper local to a regional network supported by multiple agencies to serve small businesses throughout the region
- Completed the transition of Single Family Residential building permits to a fully online process

SIGNIFICANT CHANGES

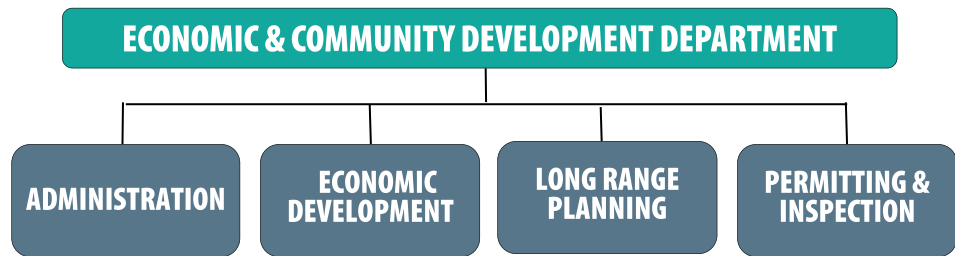
- Two members of our management team left for other career opportunities
- Other staff departures include a planner and building inspector

MISSION STATEMENT

To promote a dynamic economy, encompassing environmental stewardship, sustainable development, equity and inclusion through partnerships with businesses, residents and schools. To direct informed and planned growth and establish efficient, user-friendly permits with consistent enforcement of building codes and aesthetic standards that improve Kent for its residents, its businesses and their employees.

DEPARTMENT SUMMARY

The Economic & Community Development Department provides a broad range of services and information to its customers. Core operations include administration and enforcement of land development, infrastructure and building codes, policy development and business recruitment and expansion efforts.



DEPARTMENT STAFFING

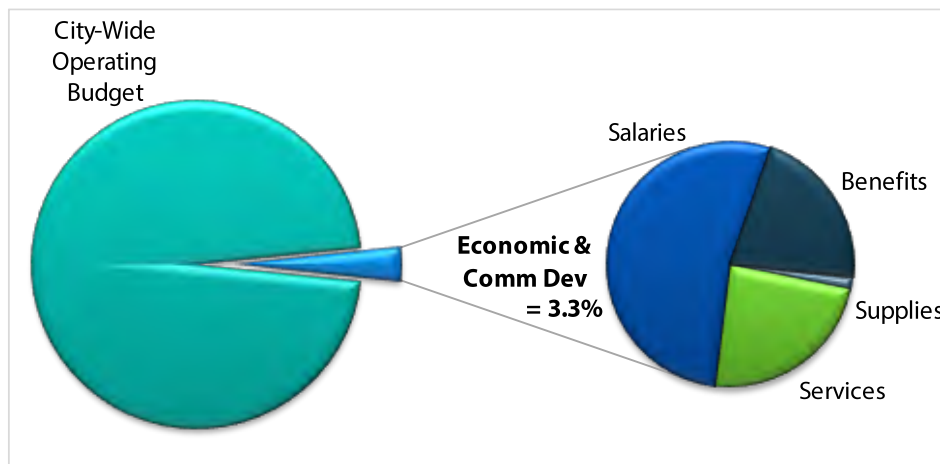
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Administration	7.0	7.0	7.0	7.0
Economic Development	2.0	2.0	3.0	3.0
Long Range Planning	2.0	2.0	2.0	2.0
Permitting & Inspection	34.0	36.0	37.0	37.0
Total Department FTEs	45.0	47.0	49.0	49.0

ECONOMIC & COMMUNITY DEV DEPARTMENT

OPERATING EXPENDITURES BY DIVISION

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Administration	\$ 1,439,005	\$ 1,444,185	\$ 1,751,970	\$ 1,812,650
Economic Development	740,154	780,062	895,220	922,140
Long Range Planning	307,834	297,877	412,202	426,169
Permitting & Inspection	5,290,028	5,586,639	6,961,778	7,327,631
Gross Expenditures	7,777,021	8,108,763	10,021,170	10,488,590
Allocations	(307,300)	(316,801)	(10,000)	(10,000)
Net Expenditures	\$7,469,721	\$7,791,962	\$10,011,170	\$10,478,590

2023-2024 NET OPERATING EXPENDITURES BY CATEGORY



FUNDING SOURCES

- General Fund: 100%

GOALS

- Create a TIF district to fund transformative projects in the area of Central and Smith (potentially encompassing Earthworks Park and the business district of near east hill) to create a vibrant district with new housing, revitalized and expanded businesses, recreational and educational opportunities with new flood control infrastructure and excellent access to multiple transit modes.
- Complete the required update to the Comprehensive Plan and lay the groundwork for meeting housing and job creation targets.

NEW INITIATIVES

- Setting the table for multiple transformative projects at once: collaborate with Public Works to complete Meet me on Meeker, integrating the Kaiser Permanente Medical Campus and restaurant retail revitalization, TOD projects at the West Hill Light Rail Stations, Central and Smith revitalization and the I-line on East Hill to name a few.
- Integrate new data analyst position with our economic development team to create new strategies for integrating data across City functions to track performance and guide staff to best possible policy development and project outcomes.

ADMINISTRATION DIVISION

FUN FACTS

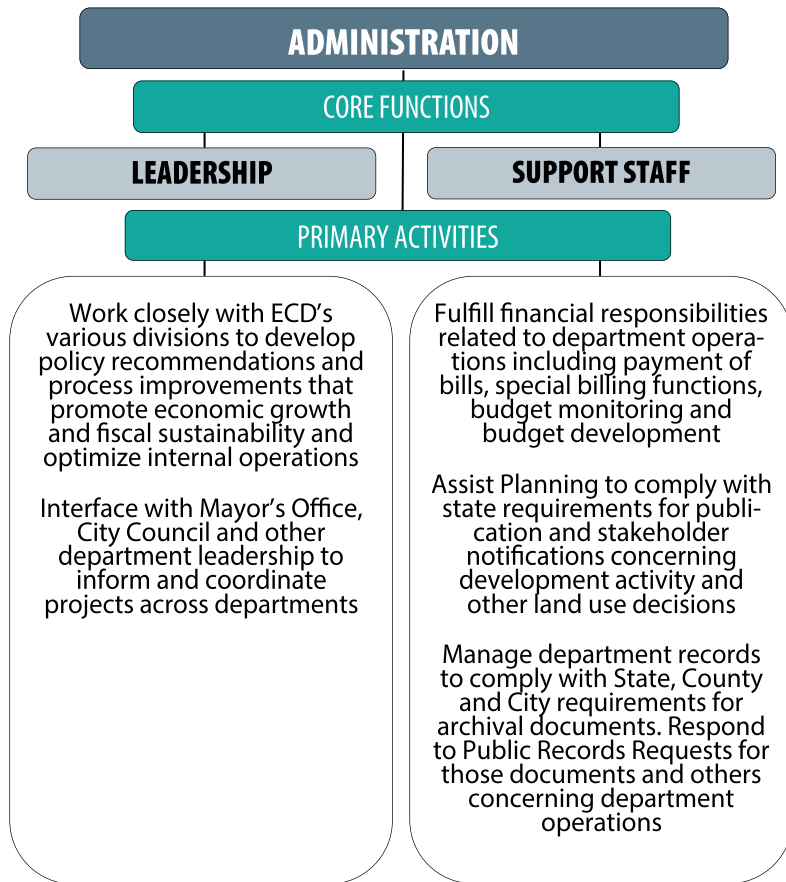
- Kent Valley is home to half the jobs in Washington's burgeoning Space Sector, which contributes 4.6 billion dollars to Washington's economy
- The three Boeing-built Lunar Rovers used by NASA during Apollo Missions 15, 16 and 17 remain on the moon to this day. They were named official Washington State Historic Landmarks by the Governor's Washington State Advisory Council on Historic Preservation in 2020

HIGHLIGHTS

- Staff have adapted and increased options to serve customers and the community. The front counter is open Monday through Friday. We continue to utilize new technology options to offer additional flexibility via virtual meetings and email communications for customers who cannot visit during regular office hours.

DIVISION DESCRIPTION

Administration oversees, coordinates and supports all department divisions: Economic Development, Permit Center, Building Services, Long Range Planning, Current Planning and Development Engineering.



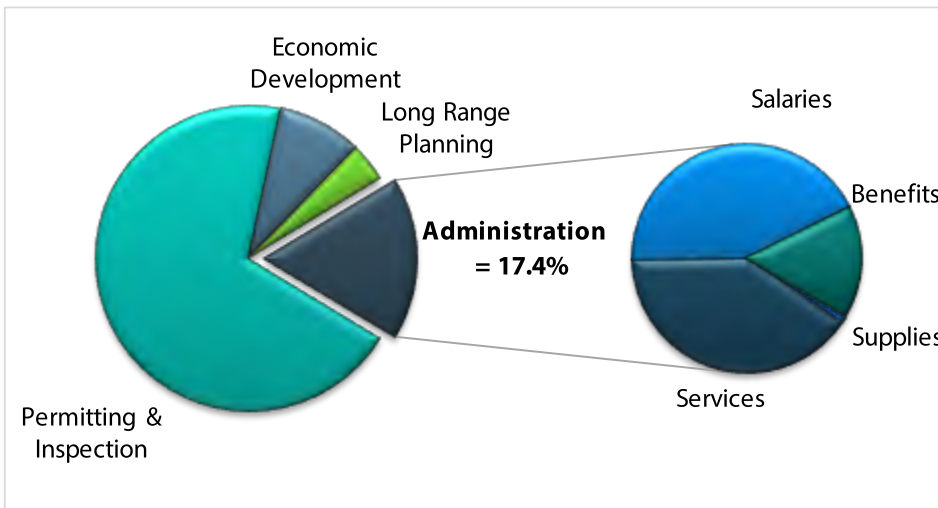
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
ECD Director	1.0	1.0	1.0	1.0
ECD Deputy Director	1.0	1.0	1.0	1.0
Planning Admin Supervisor	1.0	1.0	1.0	1.0
Planning Technician	4.0	4.0	4.0	4.0
Total Division FTEs	7.0	7.0	7.0	7.0

ADMINISTRATION DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 673,024	\$ 700,880	\$ 748,950	\$ 777,890
Benefits	276,781	267,439	280,670	293,240
Supplies	4,694	8,780	16,620	16,950
Services	484,505	467,086	705,730	724,570
Total Expenditures	\$ 1,439,005	\$ 1,444,185	\$ 1,751,970	\$ 1,812,650



WORKLOAD ACCOMPLISHMENTS

- ◆ Fulfilled 873 Public Records Requests in 2019, 643 in 2020, 626 in 2021 and 644 in 2022.
- ◆ Approximately 20 percent of support staff time is spent fulfilling Public Records Requests

GOALS

- Increase employee satisfaction and retain talent. Utilize new funding to bring on recent graduates in planning and engineering with the aims to develop the skills we need moving forward.
- Refocus residential development with an emphasis on crafting policy to encourage a greater variety of housing types.

CHALLENGES

- Experts in planning, civil engineering and building professions are in high demand. It is difficult to recruit and hire top talent to fill vacant positions. The need to plan for departures due to retirement brings additional urgency to this challenge.

ECONOMIC DEVELOPMENT DIVISION

FUN FACTS

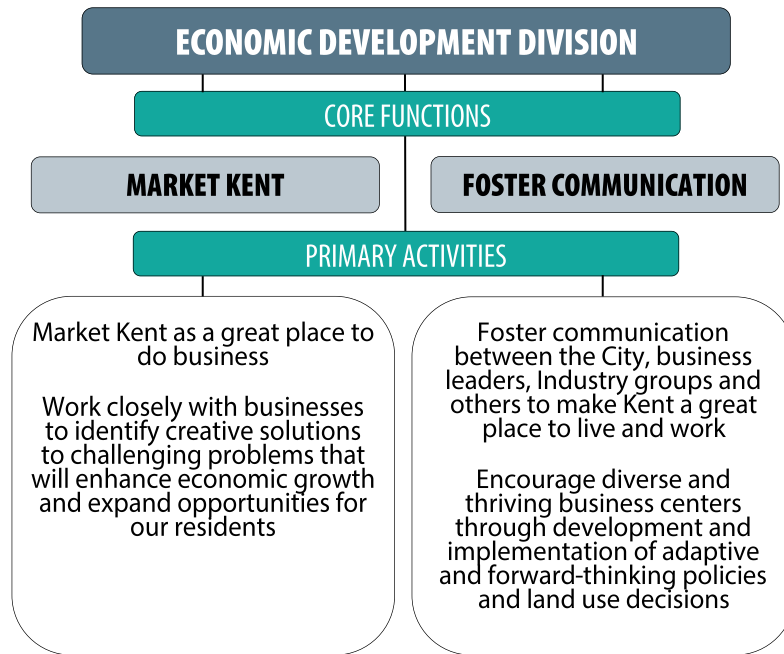
- From the Lunar Rovers developed at Boeing’s Space Center to the creation of next-generation rockets at Blue Origin, scientists and engineers are building the world’s most advanced vehicles in Kent Valley
- Kent-made products feed and caffeinate the world, and its innovators send people and technology into space. Our small businesses create opportunities and community for Kent’s residents and for those who work here.
- Kent’s manufacturing and industrial center is the largest in the Puget Sound Region and has more than 70,000 manufacturing employees

HIGHLIGHTS

- Rally the Valley – Kent’s initiative to make future industrial development more welcoming to employees who work there versus only accommodating more truck traffic – was one of only 11 plans in Washington to win the Governor’s Smart Communities Award.
- An outgrowth of Kent’s small business outreach during the pandemic, staff steered program design of the county-wide Community Business Connector program, an initiative to invest directly in organizations providing technical assistance to help small businesses succeed – including language support – creating more equitable access to resources across King County.

DIVISION DESCRIPTION

Economic Development provides high level assistance and service to the development and business communities to encourage investment and prosperity through industry diversification, business recruitment, expansion, retention and property development .



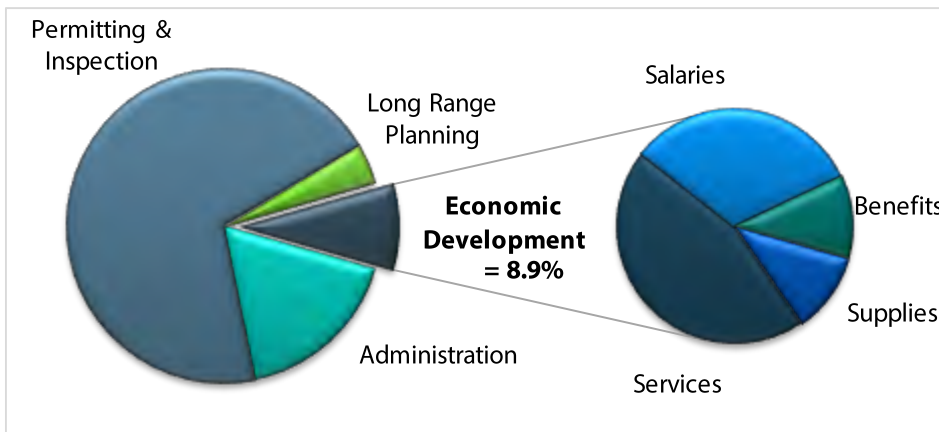
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Chief Economic Dev Officer	1.0	1.0	1.0	1.0
Economic Dev Program Manager	1.0	1.0	1.0	1.0
Total Division FTE's	2.0	2.0	2.0	2.0

ECONOMIC DEVELOPMENT DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 265,687	\$ 277,412	\$ 288,580	\$ 299,610
Benefits	99,839	98,632	101,870	106,220
Supplies	312	46,028	98,620	100,600
Services	374,315	357,990	406,150	415,710
Total Expenditures	\$ 740,154	\$ 780,062	\$ 895,220	\$ 922,140



2022 WORKLOAD ACCOMPLISHMENTS

- ◆ Retained and assisted in local business expansion and site selection for Stoke Space Technologies, a growing second state re-usable rocket company with NASA contract obligations and workforce needs of about 150 employees.
- ◆ To assist in business recruitment efforts, elevated Kent's place and presence as a prime location for space companies through continued dialogue with industry leaders and media, as well as participation in relevant events and forums.
- ◆ With Kent Downtown Partnership as our non-profit entity, obtained a \$500,000 corporate grant to enable development of an augmented reality app to complement Kent's space themed park in its historic downtown. This first of its kind, immersive experience aims to inspire youth to pursue the many out of this world career opportunities available in our community.
- ◆ Engaged with local and regional organizations that serve historically marginalized business owners to build awareness of available supports to help Kent's small business community find and take advantage of technical assistance and other capital resources. This engagement – which is continuous – helped in establishment of the new regional services like the Community Business Connectors program of which Kent is a founding participant.

GOALS

- Engage Kent businesses, industry associations and educational institutions on workforce development to better assign curriculum with industry needs.
- Support Kent's aerospace and food manufacturing industries by connecting these businesses with workforce and business development services.
- Take advantage of changes to state laws on tax increment financing and other tools.
- In partnership with Food Northwest, facilitate establishment of a Kent Valley Chapter of food manufacturers to help build an ecosystem of networking and supports.

CHALLENGES

- Public data sources and local collection on Kent business information are unreliable and full of gaps, e.g. demographic information on business owners, NAICS codes, current number of employees, number of business closures, etc. which hampers responses to frequent requests for information of this type.
- Lack of a right-sized facility to host industry events. While the accesso ShoWare Center provides an excellent option during the off-season, hockey however, often prevents availability for smaller business and community organization desired gatherings.

LONG RANGE PLANNING

FUN FACTS

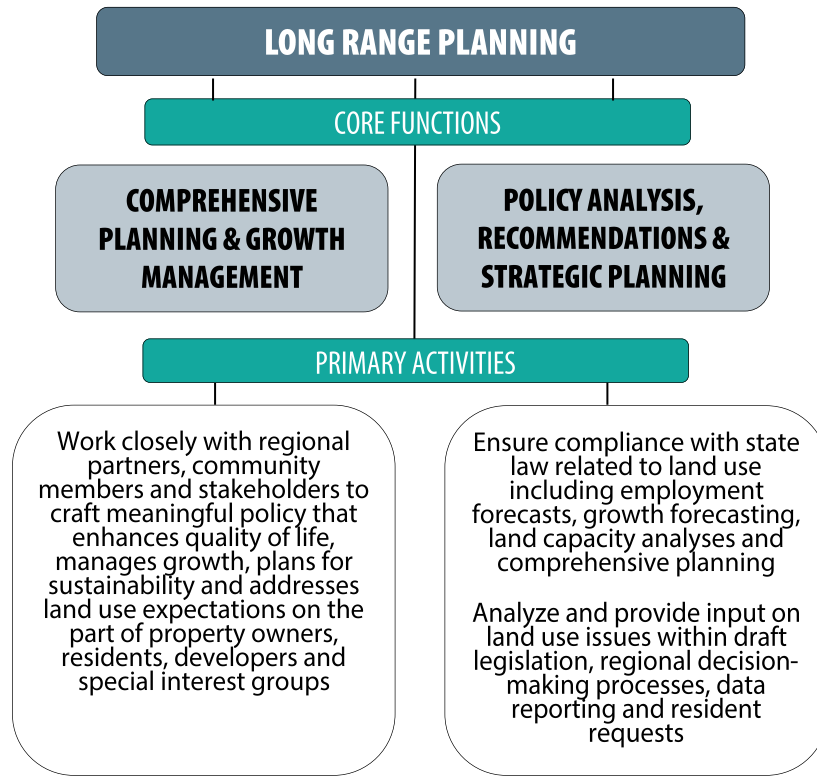
- Kent-based nonprofit FIRST Washington inspires kids in the sport of science, technology and teamwork. Using competitive robotics, kids experience the thrill and excitement of playing a sport, while developing skills needed to become part of our future workforce.
- Over 57,000 Kent Valley employees hold bachelor's or advanced degrees.

HIGHLIGHTS

- Worked with the new South King County coalition (SoKiHo) to address shared concerns around the County's housing crisis.
- Rally the Valley plan for the Kent Industrial valley won a Washington State Department of Commerce "Smart Projects" Award.
- Kent, together with our partners in Auburn, Burien, Federal Way, Renton and Tukwila, won a Puget Sound Regional Council VISION 2050 Award for work on the South King County Subregional Housing Action Framework.
- Reviewed over 25 bills during the 2022 legislative session related to housing, impact fees, accessory dwelling units and comprehensive plan requirements. Staff evaluated potential impact and provided comments, which resulted in additional clarification of bill language and legislators hearing Kent's concerns.

DIVISION DESCRIPTION

Long Range Planning supports City goals through development and implementation of land-use policy to encourage sustainable growth and enhanced livability for those who live and work in Kent. This division interfaces with regional entities to ensure compliance with growth management act updates and keeps abreast of shifts in regional land-use policy and community planning priorities. Long Range Planning plays a significant policy role in generational projects which impact how the City grows, such as planning for Sound Transit's two light rail stations.



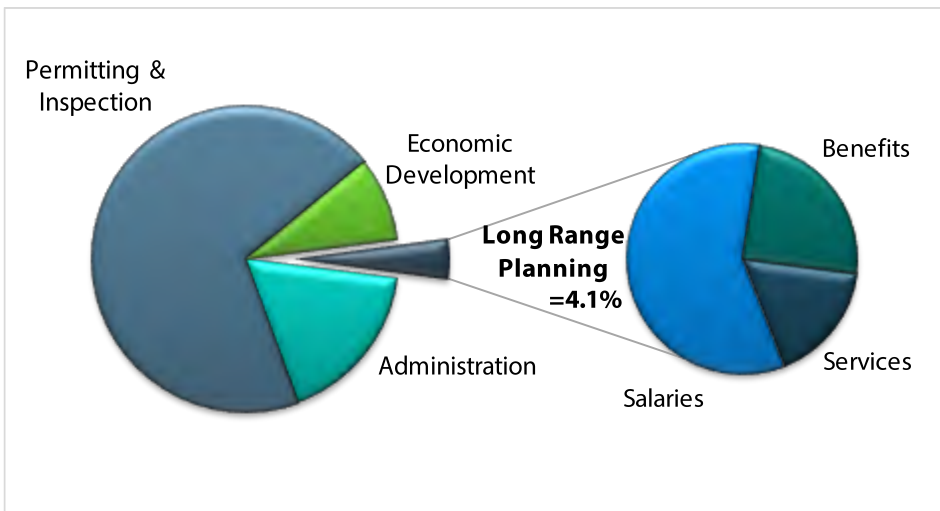
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Long-Range Planning Manager	1.0	1.0	1.0	1.0
Senior Planner	1.0	1.0	1.0	1.0
Total Division FTEs	2.0	2.0	2.0	2.0

LONG RANGE PLANNING

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 218,745	\$ 209,996	\$ 240,577	\$ 248,623
Benefits	89,090	87,882	100,715	105,226
Services	-	-	70,910	72,320
Total Expenditures	\$ 307,834	\$ 297,877	\$ 412,202	\$ 426,169



WORKLOAD ACCOMPLISHMENTS

- ◆ Adopted Kent Housing Options Plan (K-HOP), which establishes ways for Kent to meet the growing demand for housing and provide housing opportunities for the entire community.
- ◆ Applied for and won almost \$500,000 in grant funding to implement strategies in the Kent Housing Options Plan and update the Comprehensive Plan, Kent’s Vision for Growth through 2044.

GOALS

- Prepare for Kent’s next 20 years. Update the Comprehensive Plan to accommodate the growth of 10,200 new residences and 32,000 new jobs.
- Implement the Housing Options Plan (K-HOP) and address housing needs for the community.
- Update plans, policies and regulations for consistency with state and regional requirements.
- Identify policy options that improve quality of life for existing and future residents.
- Empower decision makers with increasingly accurate, relevant and timely data related to housing, population growth and community development.
- Strengthen ties to community-based organizations and extend participatory planning processes to under-represented communities.

CHALLENGES

- Regional policy-making bodies do not always recognize distinctions in appropriate policy for South King County.
- The periodic update to the Comprehensive Plan only happens once every decade.
- The 2023 state legislative session will be jam packed with many bills that can greatly impact the Kent community. Monitoring and commenting on proposed legislation is an essential and effective but time intensive endeavor.

PERMITTING & INSPECTION DIVISION

FUN FACTS

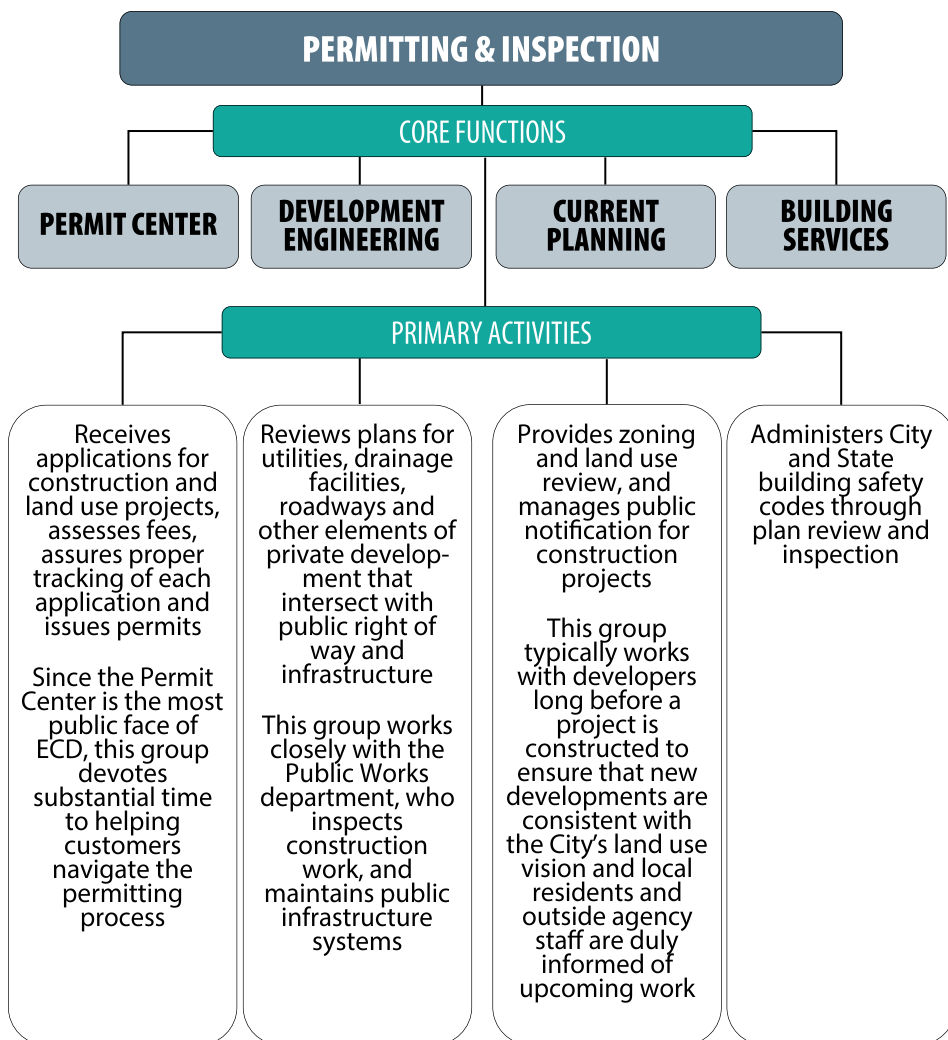
- accesso ShoWare Center is North America's first sports and entertainment facility to be certified Leadership in Energy and Environmental Design (LEED) Gold by the U.S. Green Building Council.
- Full conversion to digital plan submittal resulted in over seven million fewer sheets of paper used, or just about 900 trees.
- Amazon's Kent Fulfillment Center took more steel to build than the 81-story Eiffel Tower.

HIGHLIGHTS

- ECD staff have spent years mapping every step of the permit process, collaborating with IT and vendors to configure the City's modern digital permit tracking system and residential applications are 70 percent operational to the public.
- There is now visible progress on construction of the two Federal Way Link Extension stations in Kent, and plans are forming around the redevelopment to occur once these transformative projects are completed.
- Restructured the Permit Center Website to be more intuitive for users, including step by step instructions for permit applicants. A complementary brochure was also created and published in Kent's top languages.

DIVISION DESCRIPTION

Construction projects in Kent must meet a range of complex requirements related to safety, quality, land use/zoning and environmental impacts that are rooted primarily in City Code and State Law. ECD's Planning Services, Development Engineering, Building Services and Permit Center staff work with customers to ensure construction plans address these requirements. Staff then issues necessary permits and inspects the work to ensure it is done correctly. While construction projects are often complex, expensive and difficult, we strive to be fair, efficient and helpful.



PERMITTING & INSPECTION DIVISION

DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Building Services Manager	2.0	2.0	2.0	2.0
Code Enforcement Officer	1.0	1.0	1.0	1.0
Combination Building Inspector	4.0	5.0	5.0	5.0
Current Planning Manager	1.0	1.0	1.0	1.0
Development Permit Tech Lead	1.0	1.0	1.0	1.0
Development Review Engineer 4		1.0	1.0	1.0
Engineer 2	2.0	1.0	1.0	1.0
Engineer 3	1.0	1.0	1.0	1.0
Engineer 4	1.0	1.0	1.0	1.0
Engineering Manager	1.0	1.0	1.0	1.0
Engineering Technician 3	2.0	2.0	2.0	2.0
Lead Combo Building Inspector	1.0	1.0	1.0	1.0
Office Technician 3	1.0	1.0	1.0	1.0
Permit Center Supervisor	1.0	1.0	1.0	1.0
Permit Technician	4.0	5.0	5.0	5.0
Planner	2.0	2.0	2.0	2.0
Plans Examiner	5.0	5.0	6.0	6.0
Plans Examiner Supervisor	1.0	1.0	1.0	1.0
Principal Planner	1.0	1.0	1.0	1.0
Project Coordinator	1.0	1.0	1.0	1.0
Senior Planner	1.0	1.0	1.0	1.0
Total Division FTEs	34.0	36.0	37.0	37.0

HIGHLIGHTS

- Building Inspectors working in the field completed 11,400 inspections during 2022
- Permit Technicians processed over 13,452 applications, this breaks out to just over 2,000 applications per Permit Technician, on average
- Beginning in August, a special project was implemented to collect fees which had been deferred during the previous two years. By the end of 2022, this effort resulted in two million dollars collected with more anticipated in 2023.
- In its first four years, Kent's Rental Housing Inspection Program completed inspections of 266 rental properties. Property owners then addressed numerous issues including missing or non-functional smoke detectors, improperly installed water heaters, unsafe decks/handrails, plumbing problems, electrical and ventilation issues and broken or faulty walls, floors, siding, gutters, cabinets and appliances.

PERMITTING & INSPECTION DIVISION

GOALS

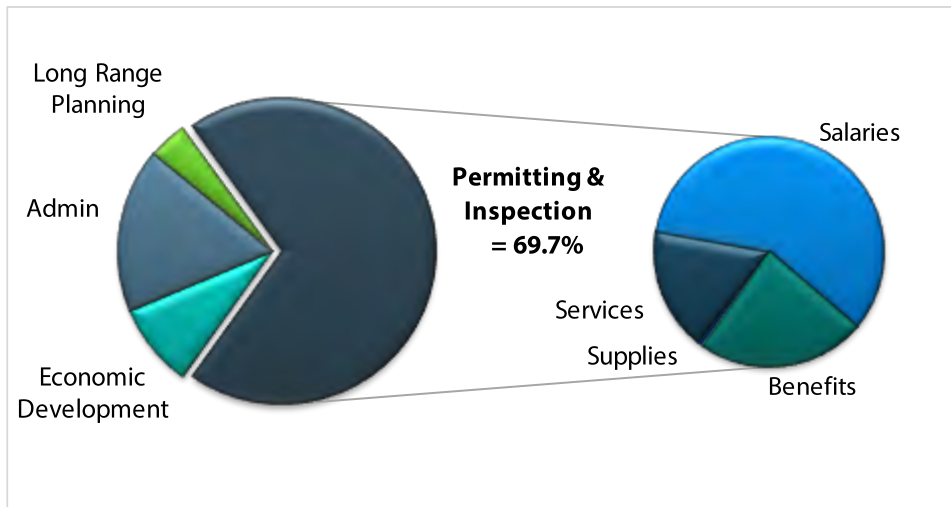
- Finalize the implementation of Amanda to incorporate all application types
- Provide timely delivery of development review and inspections while managing increased demand from Sound Transit projects, Metro Rapid Ride I-line and WSDOT 509 project.
- Continue to develop staff knowledge and capabilities through training and professional certification

CHALLENGES

- Implementing new systems and ensuring proper training for staff with no decrease in application volume or increase in staffing levels. Current projects include some of the largest infrastructure investments for Kent in decades

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 3,014,521	\$ 3,290,605	\$ 4,068,033	\$ 4,285,067
Benefits	1,301,805	1,334,649	1,640,055	1,727,694
Supplies	19,506	22,174	49,850	50,870
Services	954,197	939,211	1,203,840	1,264,000
Total Expenditures	\$ 5,290,028	\$ 5,586,639	\$ 6,961,778	\$ 7,327,631



WORKLOAD INDICATORS

	2019	2020	2021	2022
Value of Projects	\$169,935,571	\$207,399,237	\$237,768,035	\$198,422,339
# of Permits Issued	4,373	4,373	4,890	4,468
# of Plans Reviewed	1,979	1,918	1,652	1,333
# of franchise utility permits	370	522	507	522
# of grade and fill/civil construction permits	52	71	65	71
# of critical area review permits	30	39	39	31
# of street use, side sewer and water meter permits	396	445	569	529
# of pre-application meetings	61	65	85	55



FINANCE DEPARTMENT

ACCOMPLISHMENTS

- The City's credit rating with Moody's was upgraded from Aa3 to Aa2 signifying a very high credit quality with very low credit risk. The City continues to hold a credit rating of AA+ with Standard and Poor's (S&P).
- Received the GFOA's award for Excellence in Financial Reporting for the 27th time for the 2020 Annual Comprehensive Financial Report (ACFR)
- Created a GFOA award-winning budget document, receiving the Distinguished Budget Award for the 24th time for the 2021-2022 Adopted Budget Document

GOALS

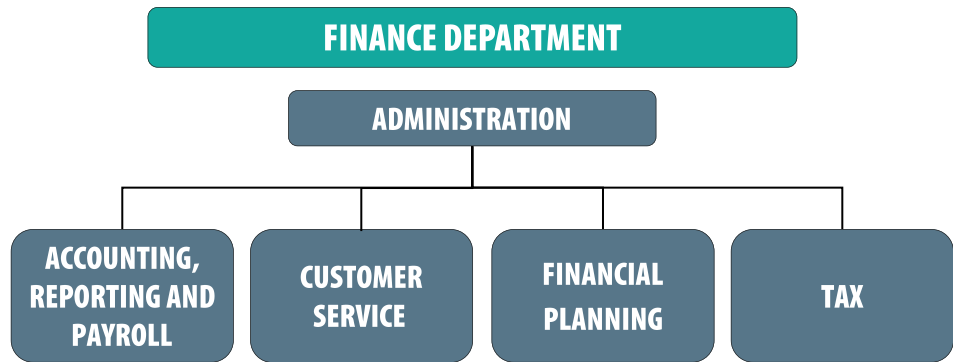
- Work toward solutions to the City's structural imbalance in the General Fund
- Continue exploring paths to help bridge the impacts of the City's decentralized fiscal processes
- Implement best practices related to budgeting and accounting for Internal Service Funds

MISSION STATEMENT

We are dependable stewards of public resources. Through integrity, expertise and accountability, we exemplify excellence in customer service.

DEPARTMENT SUMMARY

The Finance Department serves both internal and external customers by providing a broad range of services and information. Core operational services include cash receipting, utility billing, administering city-imposed taxes, business licensing, general ledger, payroll, investing, accounts payable and accounts receivable. The Finance Department is also responsible for accounting and financial reporting including the development of the biennial budget and preparation of monthly, quarterly and annual financial reports.



DEPARTMENT STAFFING

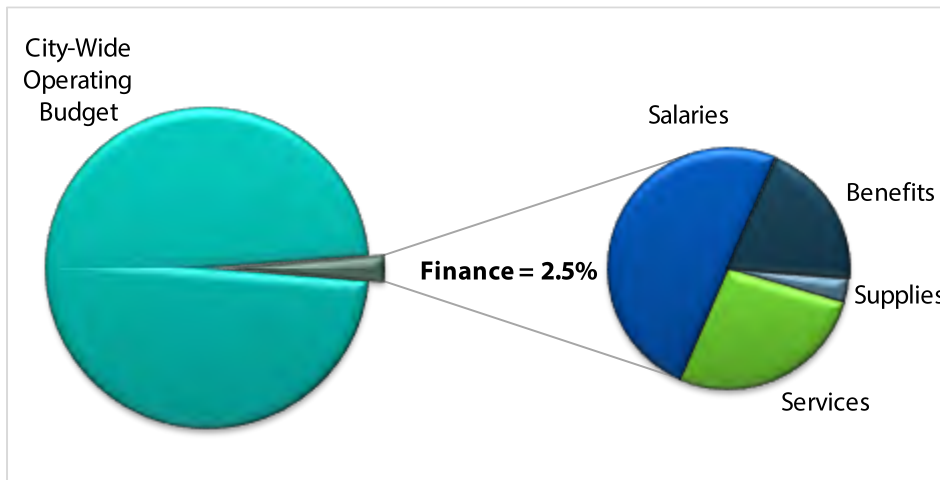
	2021 Actual	2022 Actual	2022 Adopted	2023 Adopted
Administration	2.0	2.0	2.0	2.0
Tax	6.0	6.0	6.0	6.0
Financial Planning	3.0	3.0	3.0	3.0
Acctg, Reporting & Payroll	10.0	10.0	10.0	10.0
Customer Service	15.0	15.0	15.0	15.0
Total Department FTEs	36.0	36.0	36.0	36.0

FINANCE DEPARTMENT

OPERATING EXPENDITURES BY DIVISION

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Administration	\$ 616,233	\$ 828,900	\$ 1,003,670	\$ 1,045,870
Tax	817,542	990,166	1,112,580	1,163,060
Financial Planning	467,649	493,015	543,020	574,910
Acctg, Reporting & Payroll	1,867,845	1,644,276	1,800,730	1,887,000
Customer Service	2,601,197	2,560,888	3,123,810	3,288,090
Gross Expenditures	6,370,465	6,517,245	7,583,810	7,958,930
Allocations	(3,476,068)	(3,414,844)	(3,919,590)	(4,117,780)
Net Expenditures	\$ 2,894,398	\$ 3,102,400	\$ 3,664,220	\$ 3,841,150

2023-24 NET OPERATING EXPENDITURES BY CATEGORY



One of the trucks used by Customer Service to read water meters

FUNDING SOURCES

- General Fund: 64.7%
- Central Services Fund: 4.9%
- Utility Fund: 30.4%

NEW INITIATIVES

- Implement new meter reading equipment
- Replace outdated utility billing system, DataNow
- Implementation of new accounting standards

SIGNIFICANT CHANGES

- Reclassified the Senior Accountant position to Accounting Supervisor
- Reclassified the Payroll Business Analyst position to Payroll Supervisor

FINANCE STANDARDS

- Ensure customer confidence in the financial integrity of the City
- Ensure the safety and security of financial assets
- Develop and adhere to sound financial strategies for making business decisions
- Interact respectfully and provide honest, excellent services
- Provide accurate, concise and clear information to all

ADMINISTRATION DIVISION

FUN FACTS

- As of June 2022, the Governmental Accounting Standards Board (GASB) has issued 101 accounting statements (or new standards) since July 1984
- For the 2020 Annual Comprehensive Financial Report, only 33 cities within Washington state including the City of Kent received the Government Finance Officers Association's (GFOAs) Certificate of Achievement in Financial Reporting award

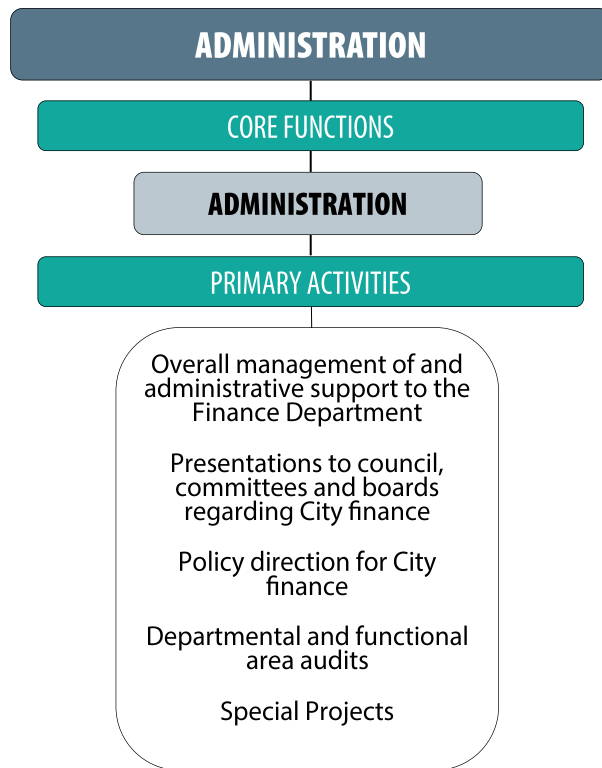
HIGHLIGHTS

- Throughout the pandemic, tax revenues, particularly sales tax and real estate excise tax, exceeded expectations
- Filled several vacant positions in 2022 bringing the department to near fully staffed
- Effectively managed consistent workflow with numerous staff transitions, departures and new hires
- Issued two internal audit reports during 2021: Centralized Disbursement Operations and Purchasing, Receiving and Accounts Payable

DIVISION DESCRIPTION

Administration oversees and coordinates all department functions that include Financial Services, Financial Planning, Customer Service, Auditing, Tax, Utility Billing, Meter Reading and Central Services.

Perform, as needed, internal audits 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.



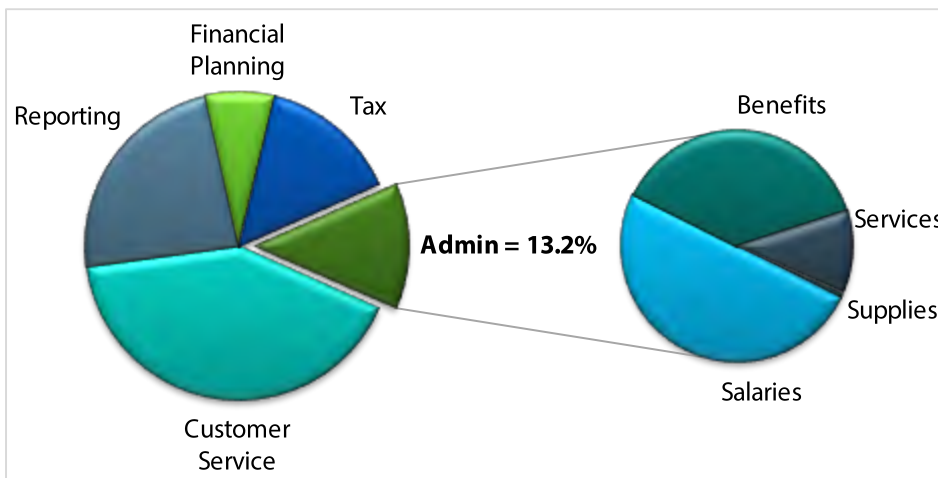
DIVISION STAFFING

	2021 Actual	2022 Actual	2022 Adopted	2023 Adopted
Director	1.0	1.0	1.0	1.0
Deputy Director	1.0	1.0	1.0	1.0
Total Division FTEs	2.0	2.0	2.0	2.0

ADMINISTRATION DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 180,402	\$ 278,369	\$ 377,280	\$ 396,100
Benefits	62,564	88,238	116,390	121,310
Supplies	2,380	4,301	8,330	8,440
Services	370,887	457,991	501,670	520,020
Total Expenditures	\$ 616,233	\$ 828,900	\$ 1,003,670	\$ 1,045,870



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Operations Committee Agenda Items	33	*n/a	14	28
# of Community & Council Presentations	9	22	14	11
Committee of the Whole Presentations	13	25	15	*n/a
# of Financial Policies Developed/Amended	0	0	0	0

* The City changed the committee format in 2020 to one combined bi-weekly Committee of the Whole meeting and then returned to separate meetings in mid-2021.

GOALS

- Continue improving communications and relationships with other City departments
- Create or review Finance owned policies, update as necessary
- Create or review standard operating procedures (SOPs) throughout the department

CHALLENGES

- With June 2021 CPI-W at 6.3 percent followed by 9.5 percent for June 2022, inflation continues to be a significant challenge
- Achieving budget sustainability for ongoing operations
- Following state legislation regarding issues with financial impacts such as utility shutoffs during extreme heat, consideration of a margins tax in place of business and occupation (B&O) tax, capital funding, transportation and fiscal flexibility in the use of existing revenues for human services
- Managing workloads with reduced staffing levels

TAX DIVISION

FUN FACTS

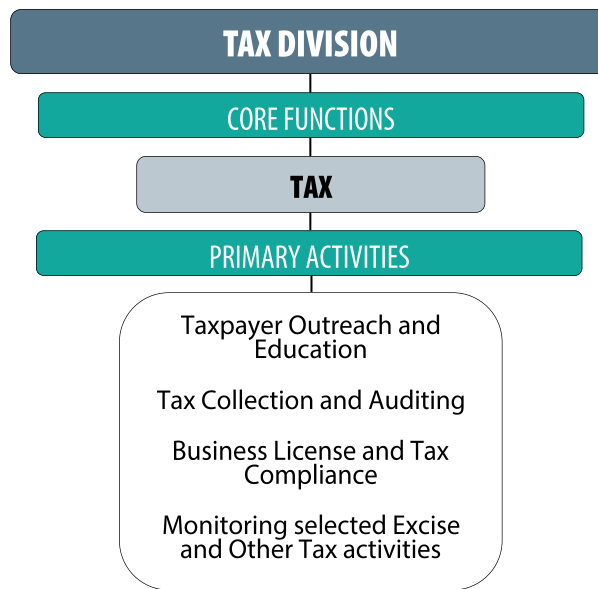
- Approximately 5,200 businesses have a City business license
- Approximately 3,000 businesses have a City B&O tax filing requirement
- Annual average of approximately 7,000 B&O tax returns were filed during 2016 – 2021
- Annual average of 78 management reports were issued during 2015 – 2022

HIGHLIGHTS

- In 2021 joined FileLocal and developed a new City business licensing system
- Onboarded 298 businesses with a filing requirement for B&O tax during 2022
- Assisted in the award of COVID-19 Kent Small Business Emergency Relief Grants
- Issued 11 new and updated Tax Division tax policies and procedures
- Implemented system enhancements for calculation of interest on B&O taxes

DIVISION DESCRIPTION

The Tax Division is responsible for administering the City’s admissions, business and occupation (B&O), gambling and utility taxes, as well as a business licensing program, in a manner that promotes taxpayer equity and provides resources to fund vital City programs and services. These activities include taxpayer education and outreach, tax collection and auditing and other compliance related activities. These activities are designed to provide reasonable assurance that tax revenues due to the City are properly calculated, supported and remitted to the City intact.



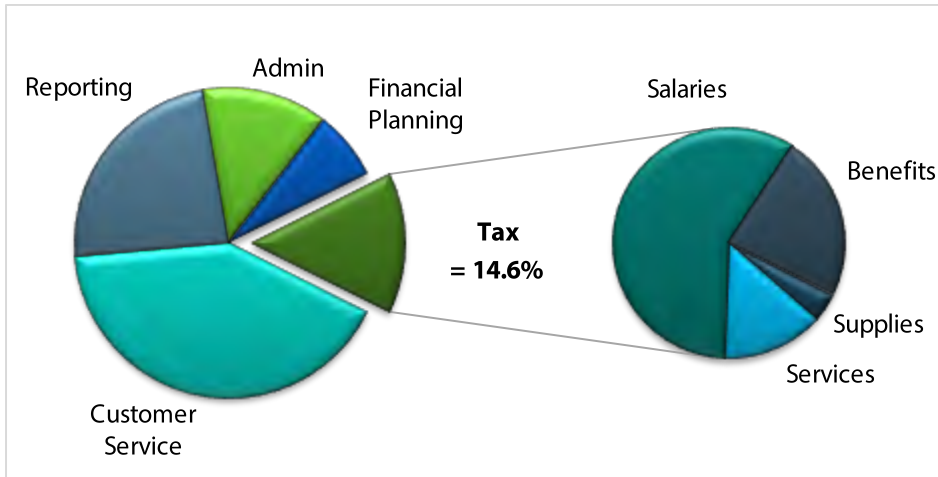
DIVISION STAFFING

	2021 Actual	2022 Actual	2022 Adopted	2023 Adopted
B&O Desk Auditor	1.0	1.0	1.0	1.0
Central Financial Analyst	1.0	1.0	1.0	1.0
City Auditor	1.0	1.0	1.0	1.0
Tax & Compliance Officer	1.0	1.0	1.0	1.0
Tax Auditor	2.0	2.0	2.0	2.0
Total Division FTEs	6.0	6.0	6.0	6.0

TAX DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 523,985	\$ 635,103	\$ 650,980	\$ 681,660
Benefits	206,688	227,865	257,310	269,970
Supplies	-	154	46,880	47,810
Services	86,868	127,044	157,410	163,620
Total Expenditures	\$ 817,542	\$ 990,166	\$ 1,112,580	\$ 1,163,060



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Registered B&O Taxpayers	5,899	6,548	7,097	8,272
# of B&O Returns Filed	7,319	6,402	6,575	6,738*
Management Reports	91	93	28	57
# of Business Licenses Issued	**n/a	**n/a	5,163	5,769

* Estimated due to the expectation of 700 additional returns for the 2022 filing periods

**Business license transitioned from Customer Service in 2021

GOALS

- Conduct a review of the 2023 relicensing period and implement process and system-based enhancements
- Complete implementation of new and updated Tax Division business licensing policies and procedures
- Implement B&O Tax Business Rules designed to promote taxpayer equity and education
- Return tax and business licensing compliance activities to pre-pandemic levels

CHALLENGES

- Tax and licensing software systems that do not communicate with each other, or provide robust and timely financial activity recording and reporting
- Opportunities for enhancement of taxpayer equity, including compliance activities for unregistered businesses operating in the City

FINANCIAL PLANNING DIVISION

FUN FACTS

- The City of Kent’s adopted budget in 1927 totaled \$65,015
- The Financial Planning division’s staff of three have a total of 48 years of service to the City of Kent
- The word 'budget' is derived from the French word 'bougette' meaning a bag
- Only eight percent of the world’s currency is actual physical money
- The typical lifespan of a \$1 bill is just 18 months
- Before the Federal Reserve in 1913, each bank printed its own money
- One penny costs more to manufacture than it is worth

HIGHLIGHTS

- Created and implemented a City-wide Fleet cost allocation plan for the 2023-2024 budget
- Applied for, allocated and tracked American Rescue Plan Act funds – ARPA funding from the Department of Treasury (\$28.2 m) and the Shuttered Venue Operators Grant from the SBA (\$4.5 m)
- Co-created the City-wide performance measures initiative which was published on the Advance Kent Performance Dashboard [Advance Kent Dashboard](#)

DIVISION DESCRIPTION

The Financial Planning group ensures effective and efficient allocations of City resources for the upcoming biennium and for the management of the City’s revenues and expenditures throughout the current fiscal year which enables the Mayor, CAO, Council and City departments to provide quality services to our residents.

The division is responsible for developing, administering and monitoring the City’s operating and capital budgets. This division provides budgetary support and guidance to city departments, performs budgetary trend analysis and revenue and expenditure forecasting, and prepares the Mayor’s Proposed Budget and Adopted Budget documents, supplemental budget amendments and monthly and quarterly financial reports.



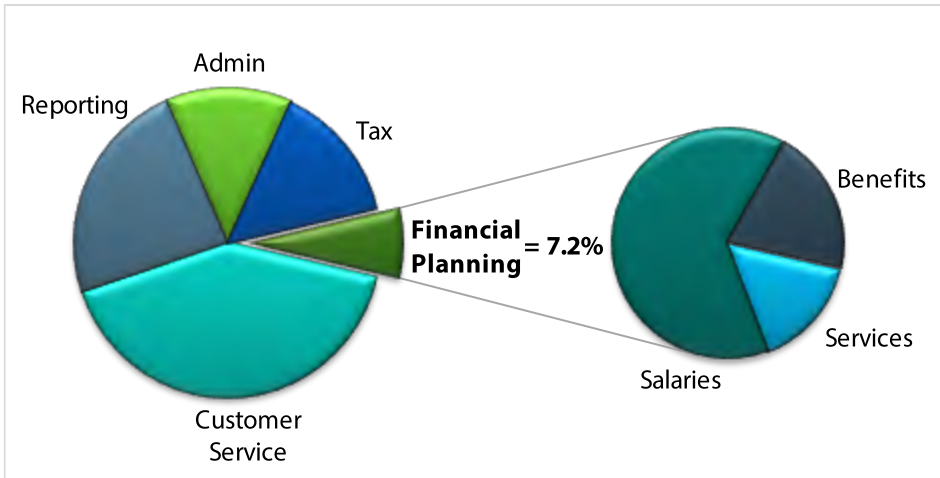
DIVISION STAFFING

	2021 Actual	2022 Actual	2022 Adopted	2023 Adopted
Financial Planning Manager	1.0	1.0	1.0	1.0
Senior Financial Analyst	2.0	2.0	2.0	2.0
Total Division FTEs	3.0	3.0	3.0	3.0

FINANCIAL PLANNING DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 309,517	\$ 332,829	\$ 347,050	\$ 367,840
Benefits	109,875	109,291	111,030	117,290
Supplies	30	556	-	-
Services	48,227	50,338	84,940	89,780
Total Expenditures	\$ 467,649	\$ 493,015	\$ 543,020	\$ 574,910



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Budgeted Line Items	4,352	4,175	4,907	4,850
# of Supplemental Budget Changes	138	125	142	143
# of Position Control Line Items	1,139	1,150	1,201	1,214

CHALLENGES

- Continuous growth in the size and complexity of the budget
- Record high inflation, possible recession
- Fully incorporating performance measure concepts into the budget process
- Continue to find ways to address the structural imbalance in the General Fund
- Pending retirement of tenured staff

GOALS

- Continue to make enhancements to the budget document and be awarded GFOA's Distinguished Budget Award with special recognition
- Finalize policies for carryforwards and budget changes
- Enhance the Fleet allocation to include costs for construction vehicles, motor pool and accidents

ACCOUNTING, REPORTING & PAYROLL DIVISION

FUN FACTS

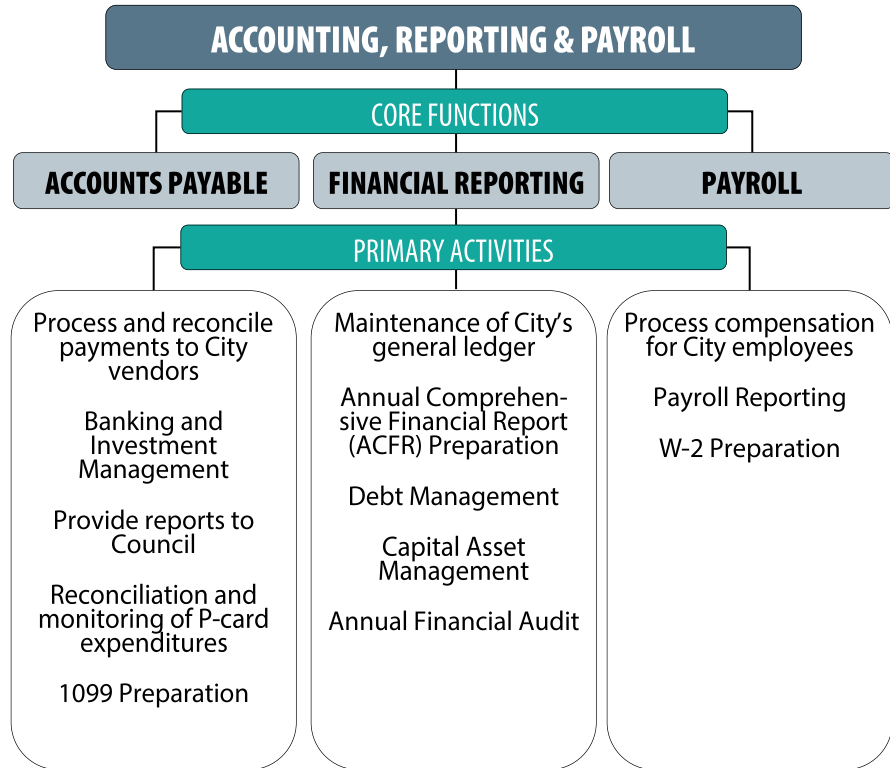
- Longer term investments currently make up greater than 50 percent of the City's portfolio.
- FUN is how FUNd Accounting begins - the City has 27 funds to record resources whose use has been limited by the donor, granting authority, governing agency, other individuals or organizations or by law. It emphasizes accountability rather than profitability.

HIGHLIGHTS

- The implementation of Transform AP has allowed for greater efficiency in processing payments of invoices, particularly in terms of moving to a more paperless environment
- The City has received the GFOA Certificate of Excellence in Financial Reporting 27 times as of the 2020 ACFR, and is awaiting the results of the award for the 2021 ACFR
- 2022 was a continuation of significant changes and challenges that began with the pandemic. Staff has shown creativity, flexibility and perseverance in providing service to the City and its citizens

DIVISION DESCRIPTION

Financial Accounting, Reporting, and Payroll is responsible for overseeing the accounting functions including accounts payable, general ledger, payroll, capital assets, tax processing and reports, daily cash flow and investment management, as well as the Comprehensive Annual Financial Report preparation.



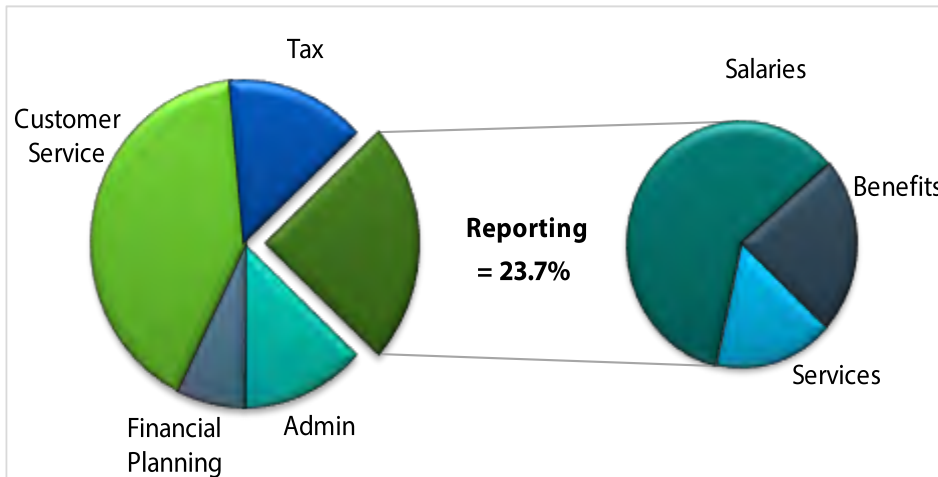
DIVISION STAFFING

	2021 Actual	2022 Actual	2022 Adopted	2023 Adopted
Accountant	1.0	1.0	1.0	1.0
Accounting Manager	1.0	1.0	1.0	1.0
Cash & Investment Officer	1.0	1.0	1.0	1.0
Central Financial Analyst	2.0	2.0	2.0	2.0
Payroll Business Analyst	1.0			
Payroll Supervisor		1.0	1.0	1.0
Senior Financial Analyst	3.0	3.0	3.0	3.0
Supervising Accountant	1.0	1.0	1.0	1.0
Total Division FTEs	10.0	10.0	10.0	10.0

ACCOUNTING, REPORTING & PAYROLL DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 1,005,444	\$ 999,055	\$ 1,085,310	\$ 1,136,110
Benefits	391,274	363,620	415,060	435,460
Supplies	1,542	802	-	-
Services	469,584	280,799	300,360	315,430
Total Expenditures	\$ 1,867,845	\$ 1,644,276	\$ 1,800,730	\$ 1,887,000



WORKLOAD INDICATORS

	2019	2020	2021	2022
New GASBs Implemented	5	0	2	n/a
# of pages in Annual Report	222	n/a	227	n/a
# of Investment Transactions	305	368	374	385
# of Accounts Payable Transactions	31,803	27,451	25,880	27,545
# of Procurement card Transactions	15,541	11,705	11,656	12,659
# of Journal Entries posted	6,868	5,994	5,824	n/a

GOALS

- Using the successes and lessons learned in implementing Transform AP, continue working towards a paperless environment in more areas
- Critical review of Workday implementation as well as post implementation enhancements
- Continue to create and update Finance Policies
- Identify policies and procedures to support Diversity, Equity and Inclusion both internally and externally related to Finance and the services that are directly impacted through the Finance Department
- Succession development identifying and supporting technical and adaptive skills necessary for successful transitions

CHALLENGES

- Implement new accounting standards. The new standard to account for leases will result in a major revamping of current processes.
- Staffing has become leaner. Continue to find efficiencies, streamline and document processes, and identify updated technology to support providing a high level of service to City customers.
- Payroll system reliability and continued implementation challenges

CUSTOMER SERVICE DIVISION

FUN FACTS

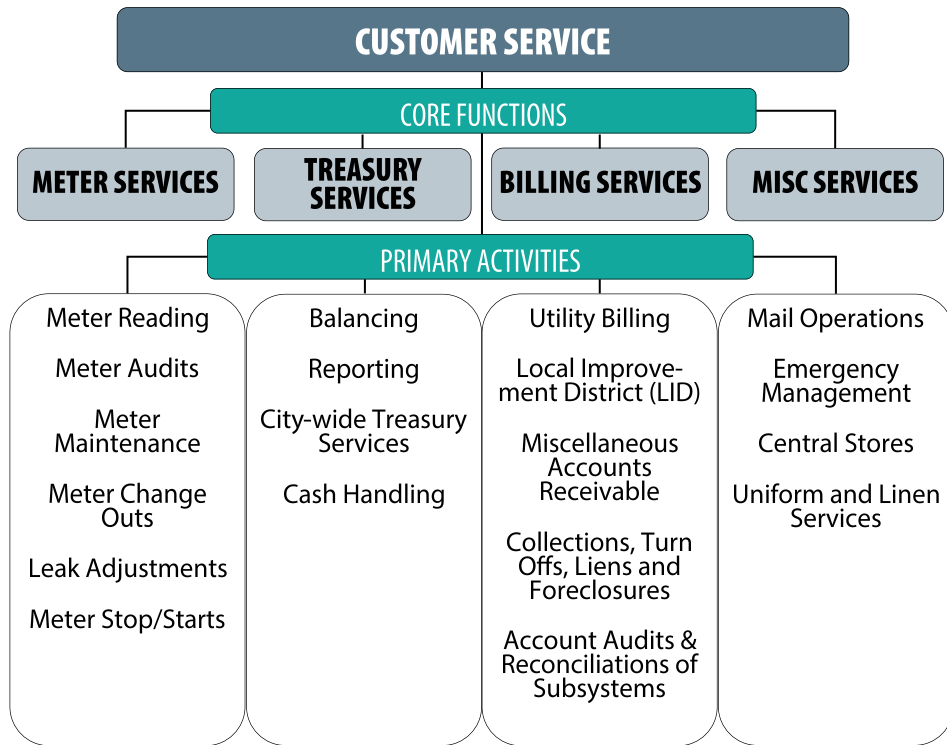
- Customer Service maintains over 30,000 utility accounts
- The City's Meter Readers read most city meters on a bi-monthly basis. In 2022, they entered 108,201 meter readings. This is 10,068 more meter readings than were entered in 2010.

GOALS

- Update our Lifeline Utility Rate Reduction Application to make it easier for customers to complete and staff to review. We plan to continue to find ways to provide greater outreach about this program and complete an audit of all Lifeline accounts in 2023.
- Transition to new meter reading equipment used by our field/meter reading staff. Staff will begin entering the reads from the meters into cell phones loaded with meter reading software. The previous devices used by field/meter staff are no longer supported.
- Complete in-depth review of Customer Service policies and procedures and complete updates where needed

DIVISION DESCRIPTION

Customer Service provides many services to our residents. You will find some members of our staff out reading your water meters, while other members of our staff are available to help answer your questions or process your payments. Customer Service provides services associated with Utility Billing, Local Improvement Districts, Business Licenses and Miscellaneous Receivables. Internally, we provide office supplies, mail services and treasury services to all City departments.



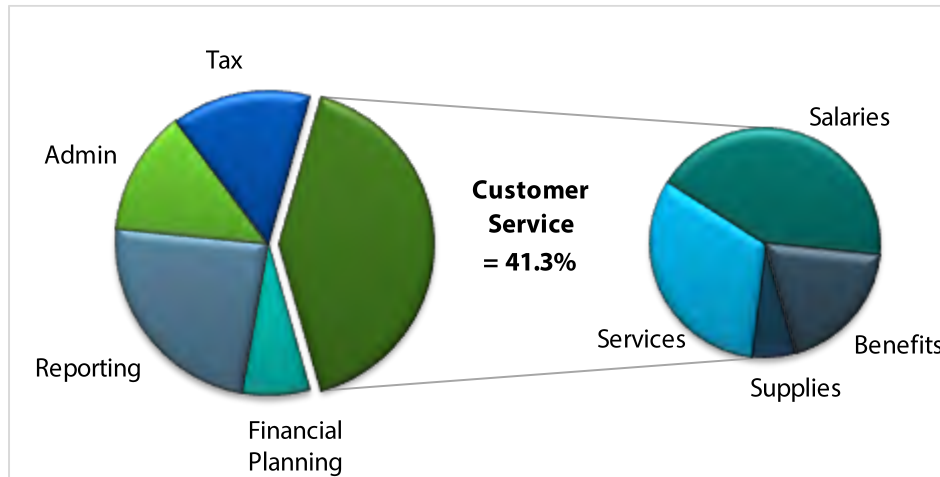
DIVISION STAFFING

	2021 Actual	2022 Actual	2022 Adopted	2023 Adopted
Account Representative	4.0	4.0	4.0	4.0
Central Financial Analyst	3.0	3.0	3.0	3.0
Customer Services Manager	1.0	1.0	1.0	1.0
Field Supervisor	1.0	1.0	1.0	1.0
Financial Svcs Supervisor	1.0	1.0	1.0	1.0
Senior Financial Analyst	2.0	2.0	2.0	2.0
Water Meter Reader 2	2.0	2.0	2.0	2.0
Water Meter Reader 3	1.0	1.0	1.0	1.0
Total Division FTEs	15.0	15.0	15.0	15.0

CUSTOMER SERVICE DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2023 Adopted
Salaries	\$ 1,076,665	\$ 1,122,949	\$ 1,318,690	\$ 1,417,400
Benefits	505,938	503,660	590,040	626,000
Supplies	119,031	119,186	200,840	203,400
Services	899,563	815,093	1,014,240	1,041,290
Total Expenditures	\$2,601,197	\$2,560,888	\$3,123,810	\$3,288,090



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Meters Read	105,526	106,772	107,600	108,201
# of Drainage Accounts	26,611	26,750	26,880	27,032
# of Transactions Processed	113,922	*96,090	99,200	109,717
# of Accounts Receivable statements with a balance due	3,093	2,819	3,272	3,864
# of Wires and ACH Payments	250	259	275	300
# of Business Licenses Issued	6,258	6,643	**n/a	**n/a

* The new payment system, implemented in December 2021, tracks transactions differently.

**Business license issuance transitioned to the Finance Tax Division in 2021.

HIGHLIGHTS

- Launched FileLocal in June 2021. This platform allows customers to pay for business licenses and renewals online.
- Successfully navigated the Governor's Utility Shut Off Moratorium and implemented a long-term payment arrangement plan for customers that had arrearages that occurred during the moratorium

CHALLENGES

- Many of our computer systems have reached their end of life. This creates issues as we struggle to remain compliant with current industry standards and regulations.
- Succession planning is a critical part of our success. Finding ways to ensure the continuity of operations through education, training and documentation is an ongoing priority and challenge.

This page left intentionally blank.



Human Resources



HUMAN RESOURCES DEPARTMENT

ACCOMPLISHMENTS

- Negotiated collective bargaining contracts with AFSCME and Teamsters for 2023-2025
- Created a team of City-wide stakeholders (A-Team) to address Strategic Planning feedback and Performance Measurement
- Launched Racial Equity, Diversity and Inclusion communication platforms and training (CARE)
- Continued maintenance and training of cloud-based systems
- Initiated and managed COVID-19 pandemic response and protocols for employees

GOALS

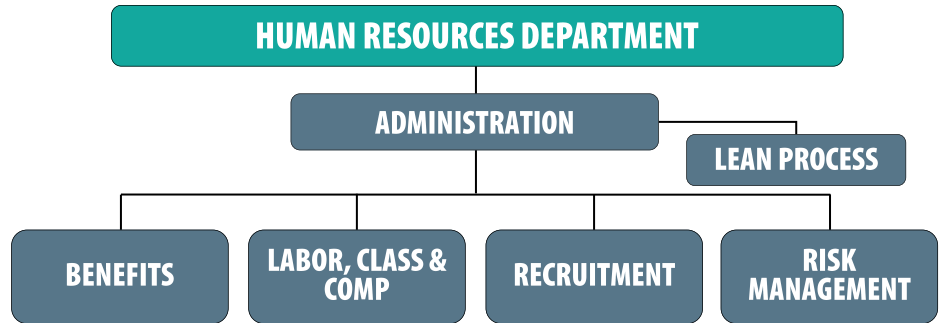
- Non-Represented Salary and Classification Study
- Collaborate with Equity Manager to expand training and resources for employees and job applicants

MISSION STATEMENT

The mission of the Human Resources Department is to reinforce the City’s culture of service and performance excellence by embracing inclusive and equitable people-centric practices. We are committed to partnering with City leaders to recruit and develop a diverse, engaged workforce; designing, and delivering fair, competitive benefit and compensation programs; fostering a safe, healthy and productive work environment and enhancing communication with a focus on employee engagement.

DEPARTMENT SUMMARY

The Human Resources Department serves both internal and external customers, providing the City with a wide range of critical employee programs and services. Responsibilities include the recruitment for all City jobs, labor relations, job classification and compensation, performance management, investigations, policies and procedures, employee wellness and benefit programs, employee recognition, safety, risk management, LEAN process improvement, diversity and inclusion programs and employee training and development.



DEPARTMENT STAFFING

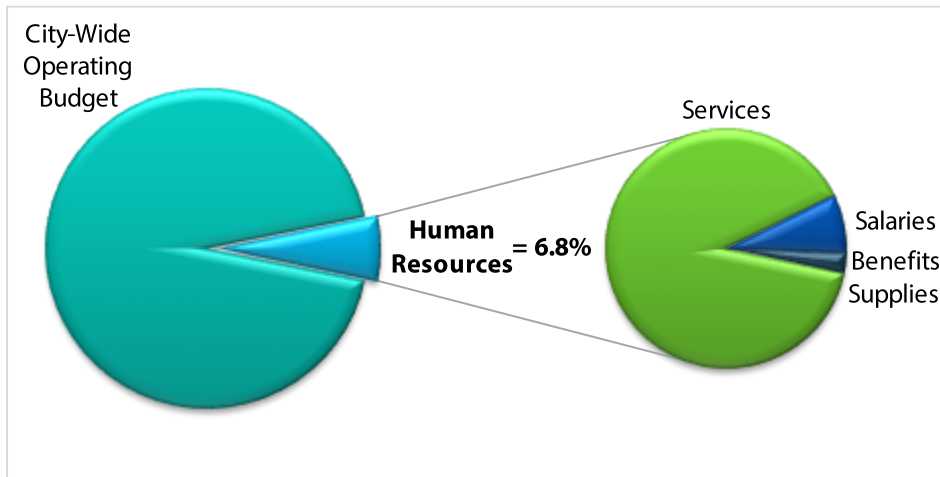
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Administration	4.0	4.0	4.0	4.0
Benefits	4.0	4.0	4.0	4.0
Labor, Class & Comp	2.0	2.0	2.0	2.0
Recruitment	2.0	2.0	2.0	2.0
Risk Management	2.0	2.0	2.0	2.0
Total Department FTEs	14.0	14.0	14.0	14.0

HUMAN RESOURCES DEPARTMENT

OPERATING EXPENDITURES BY DIVISION

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Administration	\$ 928,677	\$ 1,085,910	\$ 1,449,480	\$ 1,379,120
Benefits	16,814,597	16,713,560	18,164,260	18,861,290
Labor, Class & Comp	466,594	478,369	506,740	526,880
Recruitment	470,278	453,695	519,560	537,840
Risk Management	7,518,054	7,090,335	8,181,190	9,010,170
Gross Expenditures	26,198,201	25,821,869	28,821,230	30,315,300
Allocations	(954,170)	(809,860)	(1,014,340)	(1,105,660)
Net Expenditures	\$25,244,031	\$25,012,009	\$27,806,890	\$29,209,640

2023-24 NET OPERATING EXPENDITURES BY CATEGORY



FUNDING SOURCES

- General Fund: 10.7%
- LEOFF1 Retiree Benefits Fund: 6.3%
- Insurance Funds: 83.0%

NEW INITIATIVES

- Updated job descriptions and postings to increase applicant diversity in hiring process
- Salary and benefits information on every job posting in accordance with WA State law
- Enhanced onboarding and orientation programs

SIGNIFICANT CHANGES

- Implementation of Workday created a need for an HRIS Administrator as the technical support shifted from the Information Technology department to Human Resources
- The loss of numerous key staff, including department Director, has had an impact on remaining staff

ADMINISTRATIVE DIVISION

FUN FACTS

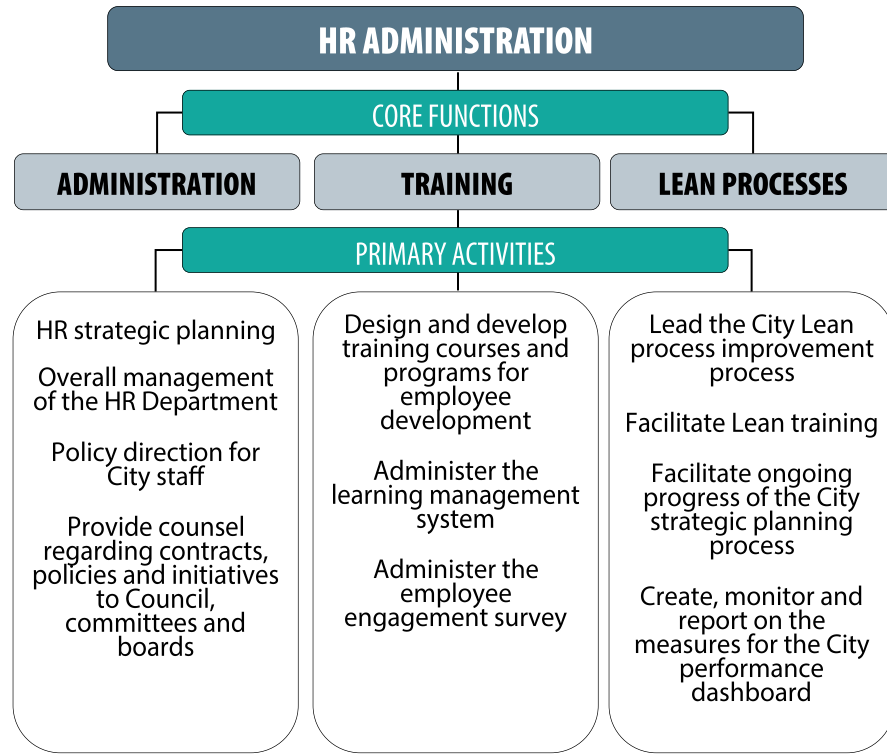
- The first Personnel Management department was formed by National Cash Register Co. in 1900
- The top employer attributes that jobseekers value most are salary and employee benefits, long-term job security and pleasant working atmosphere (Randstad)
- In the next five years, Millennials will comprise 75 percent of the workforce
- Employers that have higher racial and ethnic diversity are 35 percent more likely to perform better (McKinsey & Company)

HIGHLIGHTS

- Monthly Cultural Awareness and Racial Equity (CARE) meetings for employees
- Improved employee mobility and engagement with our new Workday system
- City-wide process improvement projects are in progress again with the hire of our Government Performance Coordinator
- Published the Advance Kent dashboard

DIVISION DESCRIPTION

The Human Resources Administration Division provides department strategy, direction, and leadership and coordinates all department functions, including Benefits, Community Outreach, Labor Classification and Compensation, Lean Processes, Recruitment, Risk Management and Training.



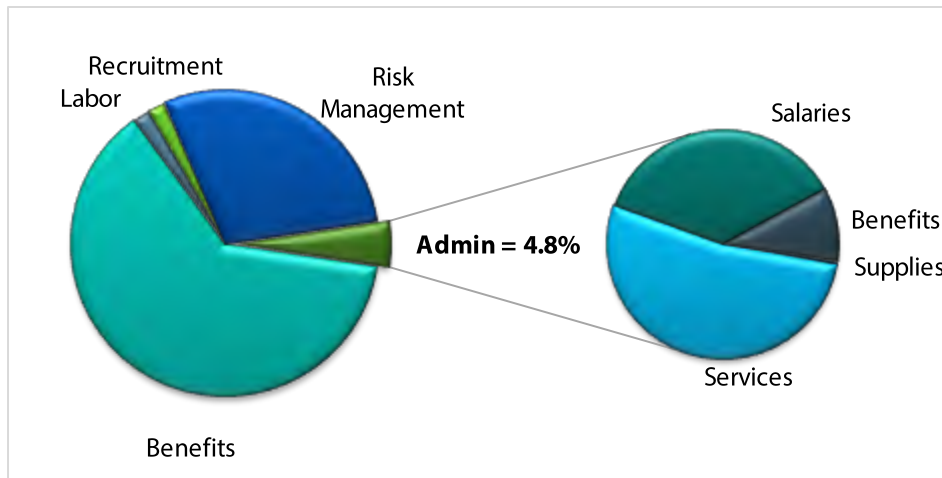
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Director	1.0	1.0	1.0	1.0
Gov't Performance Coord	1.0	1.0	1.0	1.0
HRIS Administrator	1.0	1.0	1.0	1.0
Sr. Human Resources Analyst	1.0	1.0	1.0	1.0
Total Division FTEs	4.0	4.0	4.0	4.0

ADMINISTRATIVE DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 455,896	\$ 482,994	\$ 507,330	\$ 527,440
Benefits	115,392	105,245	142,850	148,450
Supplies	662	1,686	6,770	6,910
Services	356,727	495,985	792,530	696,320
Total Expenditures	\$ 928,677	\$ 1,085,910	\$ 1,449,480	\$ 1,379,120



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Employee Transactions Processed	8,371	7,869	n/a	n/a
# of City Policies Updated	0	0	1	1
# of Employees attended Lean Process Improvement trainings	51	77	n/a	0

* The employee responsible for Lean training left the City mid-year with no replacement.

GOALS

- Proficiency in Workday
- Develop a succession planning process
- Assist Race & Equity Manager to improve Racial Equity, Diversity and Inclusion (REDI) initiatives
- Implement the New Employee Orientation Program
- Improve performance review process to meet each department's needs
- Convert HR processes/paper documents to LaserFische

CHALLENGES

- Pandemic response and virtual workspace
- Impact of the rising costs of benefit plans
- Recruitment of candidates for technical and engineering positions
- Ongoing process improvement
- Delivering training for employee development

BENEFITS DIVISION

FUN FACTS

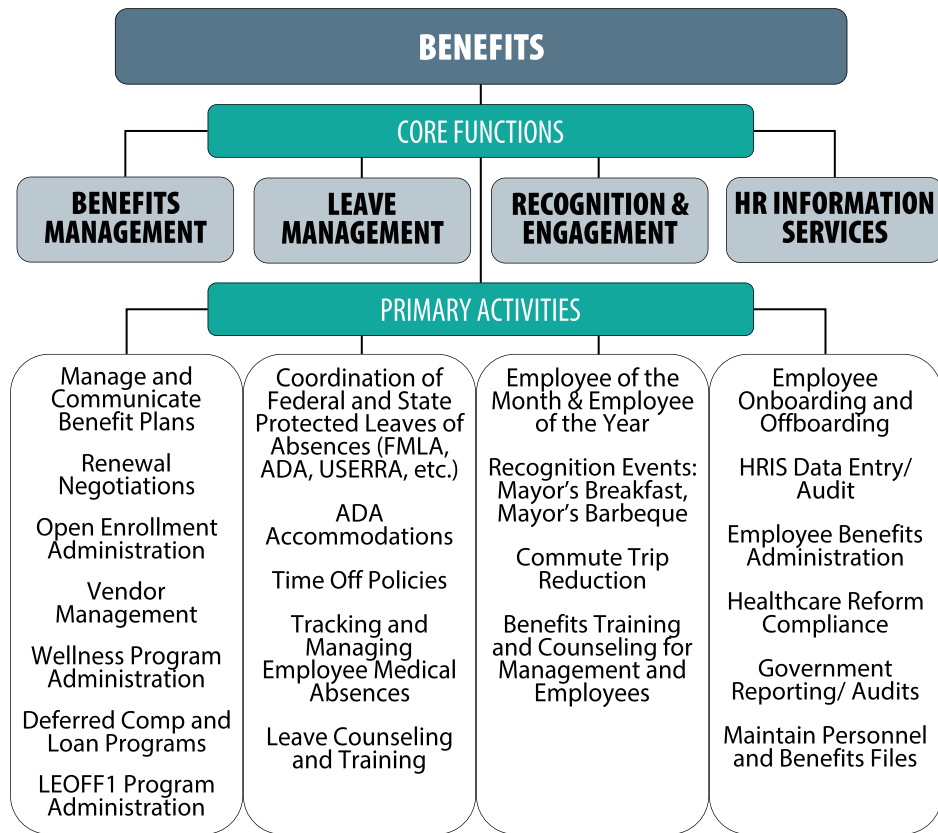
- Reading can reduce stress levels by 68 percent! Pick up a good read the next time you need to enhance your relaxation
- It takes 43 muscles to frown, but only 17 to smile
- Happiness is contagious! People who spend time around other happy people find they themselves experience more positive emotions.

HIGHLIGHTS

- Implementation of KPOA CBA changes
- Introduction of a new EAP vendor
- Revised and updated LEOFF1 Board Policies and Procedures to incorporate Kent City Code changes
- Successful vendor renewals and open enrollment
- Completion of key Workday training series and management training
- Implementation of alternative option of the WA Cares Fund benefit
- Development and implementation of updated processes and procedures for COVID case reporting, tracing and monitoring based on constant regulation changes

DIVISION DESCRIPTION

The Benefits Division provides professional expertise in employee benefits management, leave management, employee recognition and engagement, HRIS and personnel transactions administration. The Division’s mission is to provide exceptional customer service and comprehensive benefits that are sustainable and balanced with fiscal responsibility to over 1,100 active employees, their dependents and LEOFF I retirees. Responsibilities include the evaluation, implementation and management of benefit programs that support employee recruitment and retention, including self-funded and fully insured medical plans, wellness, dental, vision, life and disability insurance, health savings accounts, medical and dependent care reimbursement accounts and retirement plans.



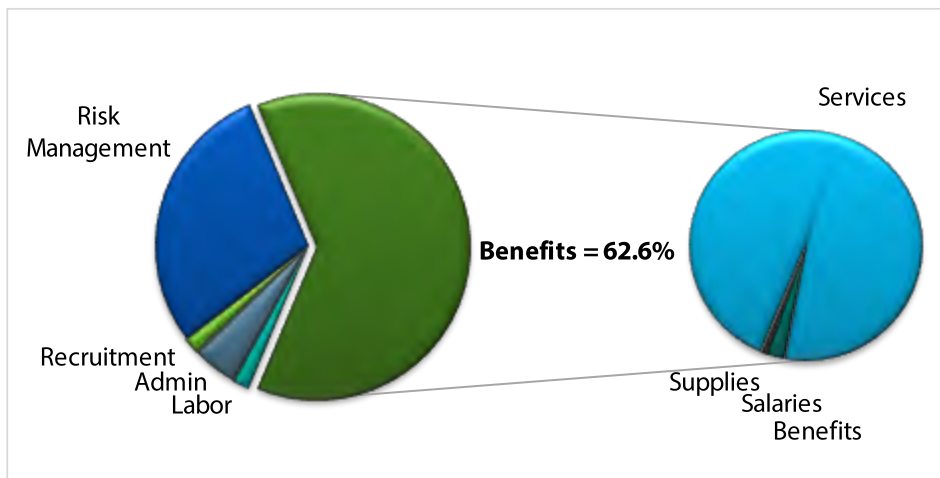
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Human Resource Analyst	2.0	2.0	2.0	2.0
Human Resources Manager	1.0	1.0	1.0	1.0
Sr Human Resource Analyst	1.0	1.0	1.0	1.0
Total Division FTEs	4.0	4.0	4.0	4.0

BENEFITS DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 333,496	\$ 388,502	\$ 453,600	\$ 472,000
Benefits	125,517	124,719	163,950	171,420
Supplies		10,639	6,800	6,930
Services	16,355,583	16,189,700	17,539,910	18,210,940
Total Expenditures	\$16,814,597	\$16,713,560	\$18,164,260	\$18,861,290



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Leaves Administered	133	270	256	204
# of Exit interviews processed for benefited positions	61	67	70	78
# of New Hire Orientations	73	43	61	84

GOALS

- Identify sustainable benefit strategies
- Workday stabilization, SOP development and training
- Leverage Workday technology to streamline processes
- Review and update existing policies

CHALLENGES

- Rising costs of healthcare
- Building employee engagement through Wellness activities
- Educating employees to become informed

LABOR, CLASS & COMPENSATION DIVISION

FUN FACTS

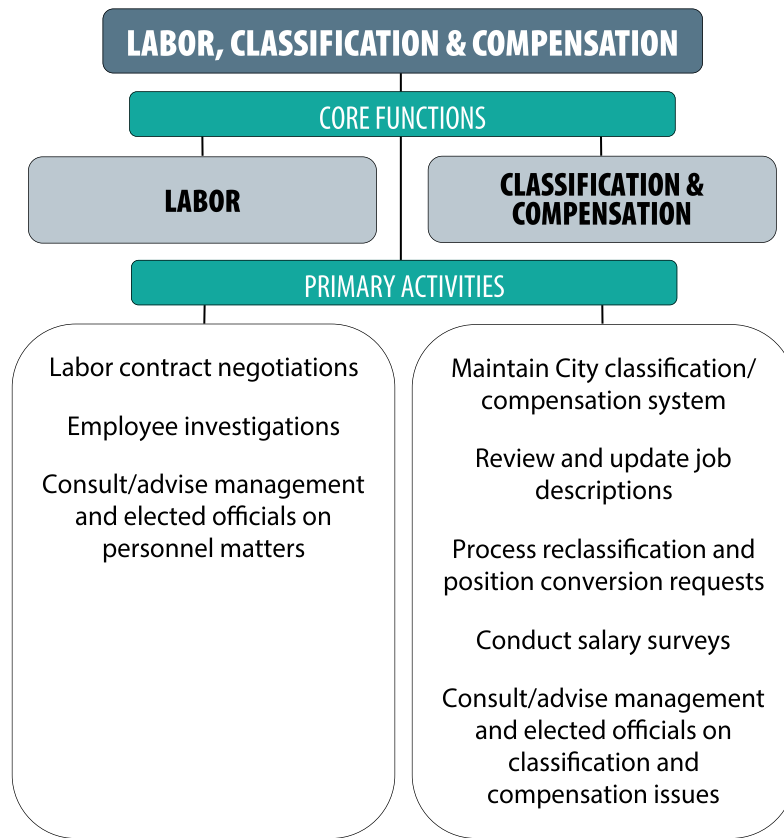
- Washington state Public Employment Relations Commission (PERC) has been in operation since 1976
- Labor Day: In the late 19th century, celebrations focused on parades in urban areas. Now the holiday is a celebration that honors organized labor with fewer parades, and more activities. It also marks the perceived end of the summer season
- As of 2019: About 16 million Americans are self-employed, according to Bureau of Labor Statistics data from July of this year. But the impact of the self-employed is wider: A Pew Research Center report found that self-employed Americans and the people working for them together accounted for 30 percent of the nation’s workforce, or 44 million jobs in total in 2019

HIGHLIGHTS

- Negotiated two labor contracts
- Incorporated policies and collective bargaining agreement language into Workday (HCM system)
- Negotiated pay date change

DIVISION DESCRIPTION

The Labor, Classification and Compensation Division (LCC) primarily manages employee relations matters for the City. Other responsibilities include recommending and developing effective strategies for the City classification/compensation system, as well as ensuring that employee-related policies, procedures and practices are within legal and regulatory standards. In addition, this division serves as primary representatives for the City in labor contract negotiations.



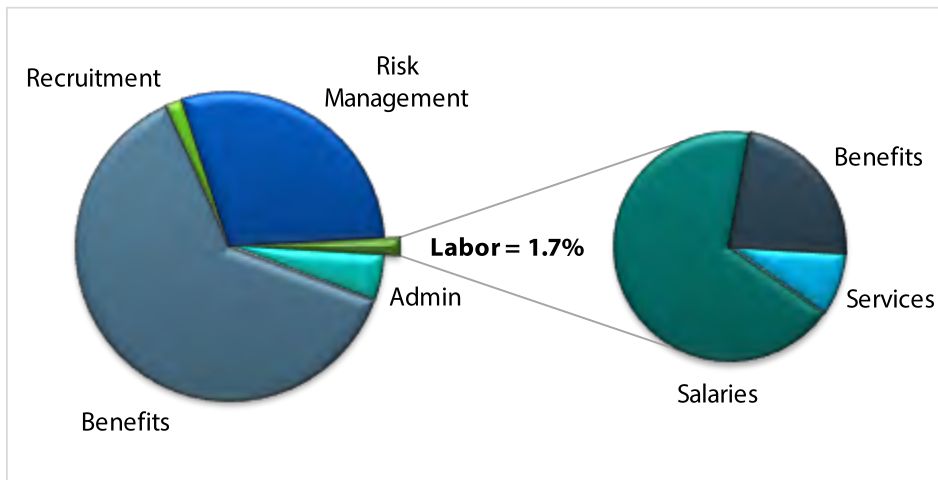
DIVISION STAFFING

	2021 Actual	2022 Actual	2022 Adopted	2023 Adopted
Human Resources Analyst	1.0	1.0	1.0	1.0
Labor Relations Manager	1.0	1.0	1.0	1.0
Total Division FTEs	2.0	2.0	2.0	2.0

LABOR, CLASS & COMPENSATION DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 323,057	\$ 254,863	\$ 344,720	\$ 358,730
Benefits	113,778	69,885	116,260	121,480
Services	29,760	153,621	45,760	46,670
Total Expenditures	\$ 466,594	\$ 478,369	\$ 506,740	\$ 526,880



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Grievances	1	2	2	2
# of Union Memorandums of Understanding	8	4	7	4
# of Reclassifications	4	8	8	6
# of Negotiated Collective Bargaining Agreements	2	0*	2	2

*The four collective bargaining agreements each span a period of three years.

GOALS

- Review classification system
- Streamline job descriptions and post online and in Workday for easy employee access
- Coordinate City-wide policy updates

CHALLENGES

- Continue to manage daily operations (employee relations, policy updates, classification actions, investigations, etc.)
- Complete and implement the findings from the Non-Represented salary and classification study

RECRUITMENT DIVISION

FUN FACTS

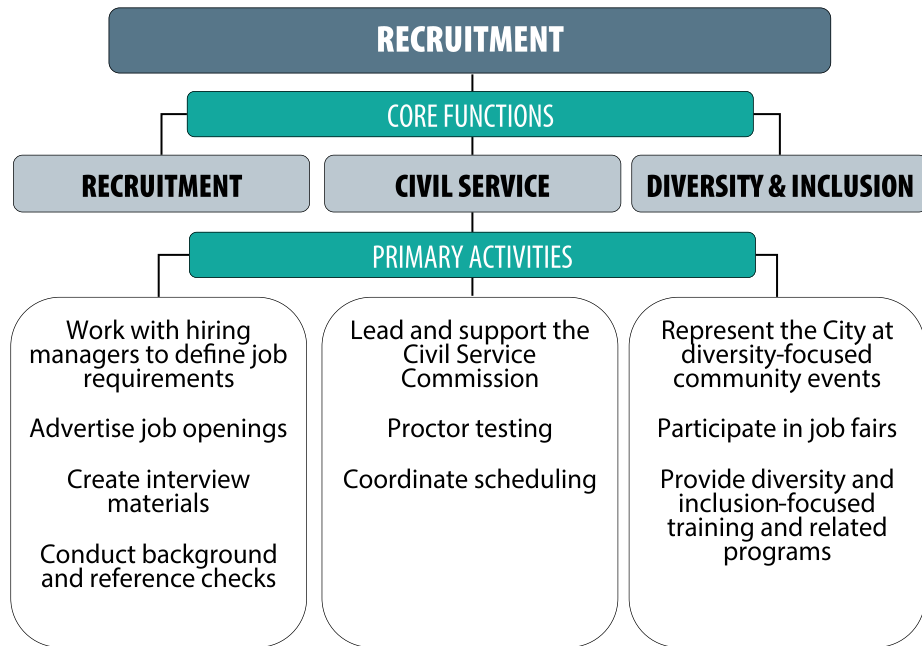
- Salaries (67 percent) and benefits (63 percent) are the two most important factors people look for when browsing job ads or researching an organization. (Glassdoor, 2020)
- In 2016, Millennials became the largest generation in the workforce, according to Pew Research. As of 2017, there were 56 million Millennials in the workforce followed by 53 million Gen Xers and 41 million Baby Boomers.
- Company diversity matters to 76 percent of job seekers (Glassdoor)

HIGHLIGHTS

- Used technology to adapt to hiring efforts during a global health pandemic
- 84 new employees were hired in 2022 and an additional 27 employees were promoted
- In a coordinated effort with other departments, streamlined the hiring process for temporary/seasonal employees

DIVISION DESCRIPTION

The Recruitment Division is responsible for the City’s recruitment, testing, diversity, inclusion and hiring programs, as well as the administration and support of the Civil Service Commission and outreach to local non-profit and community-based organizations. The Division proctors’ exams, creates interview materials and coordinates interview schedules, develops offer letters and assists hiring managers with reference and background checks on candidates.



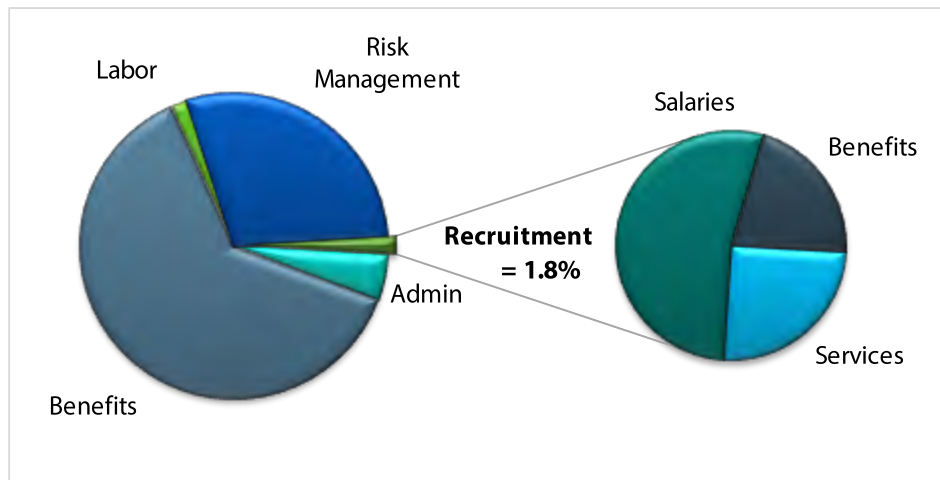
DIVISION STAFFING

	2021 Actual	2022 Actual	2022 Adopted	2023 Adopted
Deputy Director of HR	1.0	1.0	1.0	1.0
Sr Human Resource Analyst	1.0	1.0	1.0	1.0
Total Division FTEs	2.0	2.0	2.0	2.0

RECRUITMENT DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 276,815	\$ 226,490	\$ 277,590	\$ 288,180
Benefits	91,546	71,432	110,370	115,330
Services	101,918	155,772	131,600	134,330
Total Expenditures	\$ 470,278	\$ 453,695	\$ 519,560	\$ 537,840



WORKLOAD INDICATORS

	2019	2020*	2021	2022
# of Job Requisitions Created	119	73	73	320**
# of Job Applications Reviewed	4,969	2,833	2,284	3,451
# of Candidates Hired	93	51	61	84

*In 2020, the City halted hiring for several months at the start of the pandemic

**Workday requires a one-to-one relationship between hires and job requisitions

GOALS

- Continue to focus on hiring diverse candidates to more closely mirror the community we serve and participate in more outreach events
- Implement a City-wide succession and mentoring program
- Provide hiring managers with specialized training to learn about implicit bias and ways to mitigate that to improve the recruiting process

CHALLENGES

- Competing with neighboring cities to hire for law enforcement, technical and niche positions
- Educating managers on their role in the hiring process
- Attracting new, and retaining current, top-notch talent

RISK MANAGEMENT DIVISION

FUN FACTS

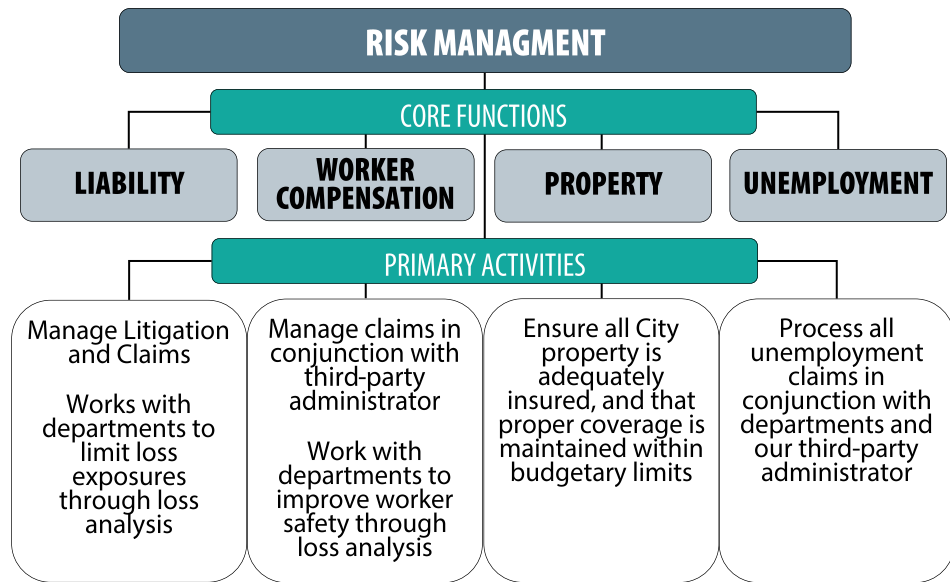
- Increasing following distance while driving will reduce or eliminate the possibility of an at-fault accident

HIGHLIGHTS

- Coverage costs continue to increase due to adverse market conditions and loss trends
- Retentions (deductibles) continue to increase

DIVISION DESCRIPTION

The Risk Management Division provides services in the areas of risk identification, loss analysis, limited loss control efforts and risk financing with support of actuarial consulting. The Division administers four major insurance programs; liability, worker compensation, property coverage and unemployment compensation, as well as the purchase of other insurance products.



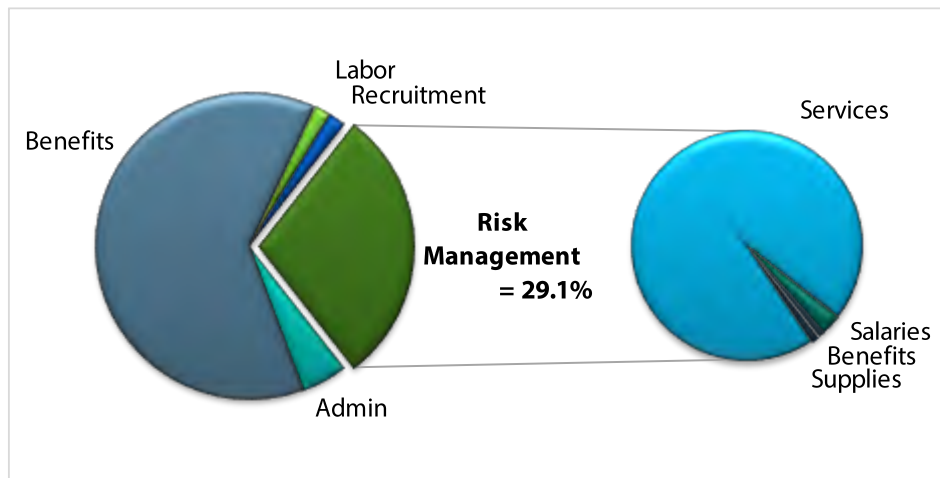
DIVISION STAFFING

	2021 Actual	2022 Actual	2022 Adopted	2023 Adopted
Human Resources Analyst	1.0	1.0	1.0	1.0
Risk Manager	1.0	1.0	1.0	1.0
Total Division FTEs	2.0	2.0	2.0	2.0

RISK MANAGEMENT DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 235,166	\$ 244,509	\$ 252,140	\$ 261,780
Benefits	78,121	76,844	80,780	84,300
Supplies	38,567	48,266	92,420	93,050
Services	7,166,200	6,720,716	7,755,850	8,571,040
Total Expenditures	\$ 7,518,054	\$ 7,090,335	\$ 8,181,190	\$ 9,010,170



WORKLOAD INDICATORS

	2019	2020	2021	2022
Cost of Risk as percent of budget	2.9%	2.3%	3.3%	3.3%
# of Worker Compensation claims per 100 employees	9.5	7.0	9.7	11.6
# of lost time days per 100 employees	112	145	101	139

GOALS

- Continue to minimize cost of risk
- Increase regular Risk Management review meetings with departments
- Continue to leverage Origami RMIS to inform departments of loss control opportunities
- Perform actuarial studies ahead of schedule to provide Finance with loss reserve estimates in light of increased self-insured retentions

CHALLENGES

- Continued dilution of governmental immunity
- Aging workforce
- Increased self-insured retentions in 2022 will require financial monitoring and increased loss reserves
- Large jury verdicts will continue to affect the liability market, increasing premiums and settlement amounts

This page left intentionally blank.



Information Technology



INFORMATION TECHNOLOGY DEPARTMENT

ACCOMPLISHMENTS

- Deployed new permitting system - AMANDA
- Deployed new Public Works asset management system - Cityworks
- Replaced enterprise wireless network
- Deployed new Parks recreation management system – RecTrac
- Major upgrades and releases of B&O portal and Business License platforms

GOALS

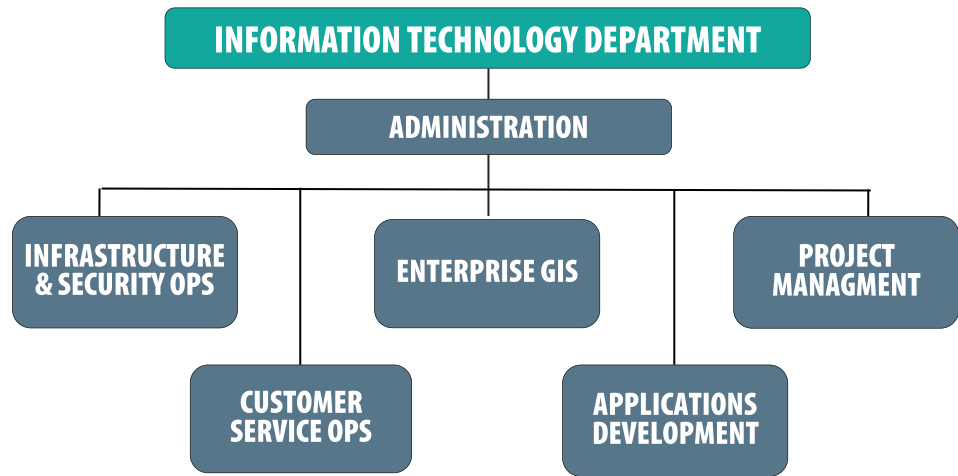
- To educate and include others in continuously charting the changing technology landscape
- Procure and implement business systems that better support public record requests and making public information more directly accessible to the public

MISSION STATEMENT

Create and enhance business systems, information exchange and GIS/spatial awareness for the residents and employees of Kent through vision, excellence and service.

DEPARTMENT SUMMARY

Information Technology (IT) provides strategic technology vision, leadership and oversight of Kent’s technology infrastructure and services. Core activities are conducted across five primary functions: Infrastructure and Security Operations, Customer Service Operations, Applications Development, Enterprise GIS and Project Management.



DEPARTMENT STAFFING

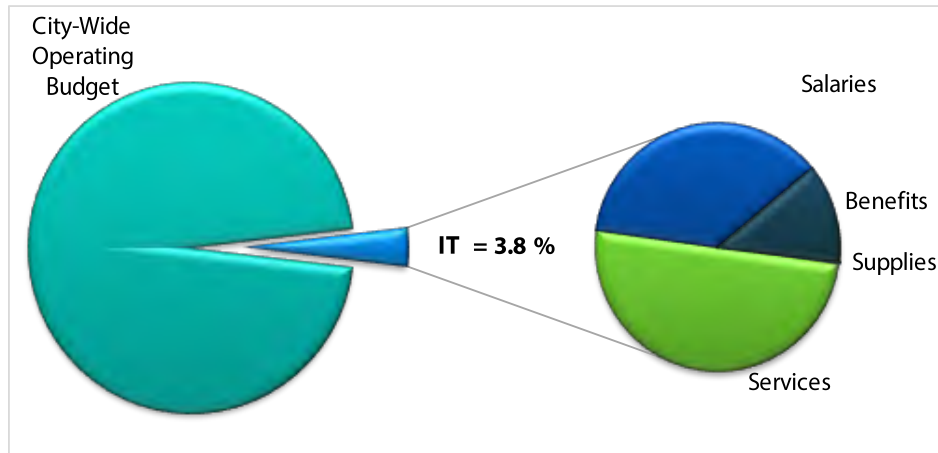
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Administration	4.0	4.0	4.0	4.0
Applications Development	5.0	5.0	7.0	7.0
Infrastructure & Security Ops	8.0	9.0	9.0	9.0
Customer Service Ops	10.0	10.0	11.0	11.0
Project Management	5.0	5.0	5.0	5.0
GIS	3.0	3.0	3.0	3.0
Total Department FTEs	35.0	36.0	39.0	39.0

INFORMATION TECHNOLOGY DEPARTMENT

OPERATING EXPENDITURES BY DIVISION

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Administration	\$ 1,233,459	\$ 1,560,191	\$ 1,453,820	\$ 1,514,440
Applications Development	663,009	969,957	1,003,940	1,049,250
Infrastructure & Security Ops	2,991,265	3,254,948	3,683,080	3,917,910
Customer Service Ops	3,360,931	3,556,108	4,278,340	4,509,700
Project Management	395,435	474,408	321,600	334,600
GIS	454,832	570,633	664,830	698,700
Total Expenditures	\$ 9,098,931	\$ 10,386,245	\$ 11,405,610	\$ 12,024,600

2023-24 NET OPERATING EXPENDITURES BY CATEGORY



FUNDING SOURCES

- Information Technology Fund: 100%

NEW INITIATIVES

- Moving infrastructure and systems to the Cloud
- Replacing Public Safety's Records Management system
- Replacing Correction's Jail Management System
- Implementation of multiple security based tools and infrastructure supporting Zero Trust Architecture (ZTA)
- Enterprise data backup replacement supporting disaster recovery and public records requests

SIGNIFICANT CHANGES

- The need to quickly adapt infrastructure and services to a predominately remote workforce
- Build and integrate solutions needed by departments that cannot be addressed by leveraging existing systems or acquiring new commercial off-the-shelf (COTS) software
- Integrating our diverse and increasingly complex environment of business and software systems

ADMINISTRATION DIVISION

FUN FACTS

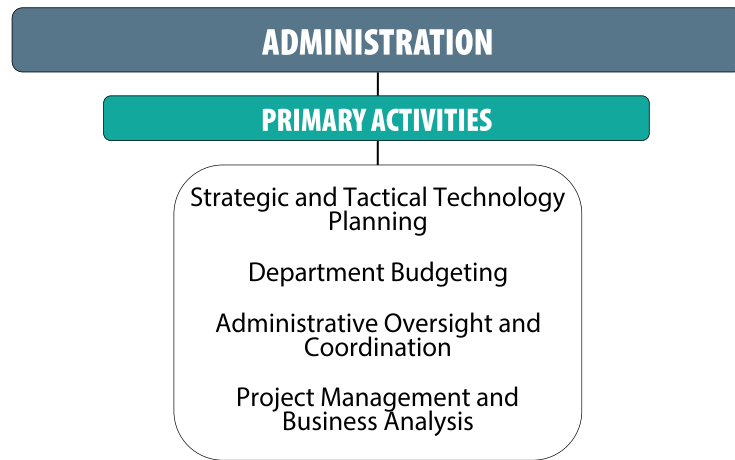
- Domain Names were free before 1995
- “123456” is the most used password in the world
- The fact that there are now 1.88 billion websites in existence says plenty about how crowded cyberspace is becoming

HIGHLIGHTS

- Oversight and coordination of over 140+ technology related contracts and service agreement
- More than 500 purchase orders fulfilled every year

DIVISION DESCRIPTION

The IT Administration Division oversees and coordinates all department functions including Technical Services hardware, infrastructure and service desk, Systems software support, Development and Integration’s systems engineering along with the IT Project Management Office (PMO). Our 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.



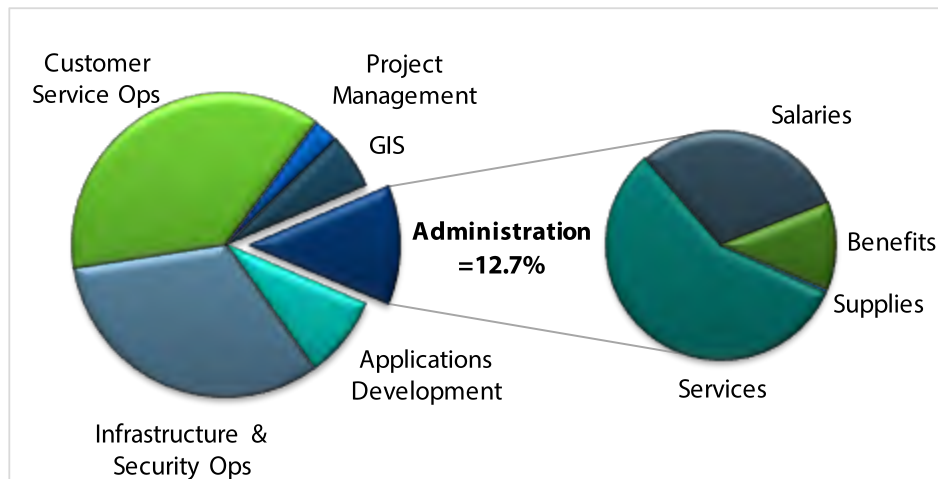
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Director	1.0	1.0	1.0	1.0
Admin Services Supervisor	1.0	1.0	1.0	1.0
Accounting Technician	1.0	1.0	1.0	1.0
Contract Specialist	1.0	1.0	1.0	1.0
Total Division FTEs	4.0	4.0	4.0	4.0

ADMINISTRATION DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 446,350	\$ 434,893	\$ 443,710	\$ 461,400
Benefits	179,171	178,143	177,900	185,780
Supplies	1,840	3,692	6,070	6,180
Services	606,098	943,463	826,140	861,080
Total Expenditures	\$ 1,233,459	\$ 1,560,191	\$ 1,453,820	\$ 1,514,440



WORKLOAD INDICATORS

	2019	2020	2021	2022
Cost of hardware/software maintenance contracts	\$ 2,006,648	\$ 2,127,292	\$ 2,612,501	\$ 3,589,651
# of Contracts Negotiated	126	130	132	137
# of public records requests completed	111	120	120	151

GOALS

- Efficiently navigate a record number of contract renewals
- Look to successfully absorb the increased need for management and oversight of contracts, vendors and billing

CHALLENGES

- Continue to lead the City's Information Security Program (ISP) and cyber security initiative in an attempt to stay out in front of the bad guys looking to steal data and/or do harm to the City's information systems
- Keeping up with the demand for new and quickly changing technology while continuing to maintain and operate existing systems
- Keeping pace with legal and regulatory technology requirements

INFRASTRUCTURE & SECURITY OPS DIVISION

FUN FACTS

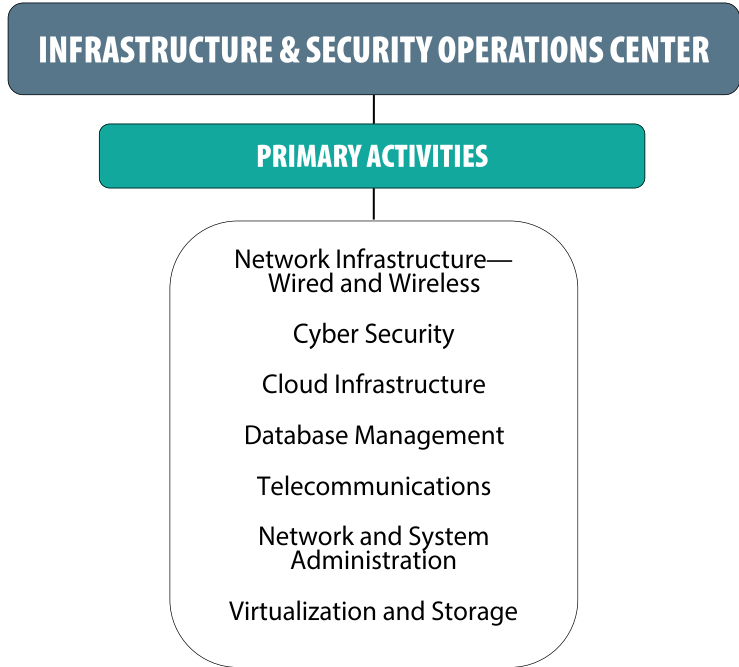
- We analyze over 37 million events daily for suspicious behaviors
- We provide network services to 20 locations
- Daily Internet bandwidth consumed 600 gigabytes (2020 daily average, 375 gigabytes)
- The City receives about 150,000 email messages per week. Of that, only about 1/3 are deemed legitimate business email
- More than 200 government, education and healthcare organizations in the United States fell victim to ransomware in 2022
- Remediation costs of ransomware grew from an average of \$761k in 2020 to \$1.85 million in 2021

HIGHLIGHTS

- Implementation of multi-factor authentication
- Re-established disaster recovery and business continuity plan
- Established vulnerability management program

DIVISION DESCRIPTION

The Infrastructure and Security Operations Center (ISOC) Division provides the services and infrastructure to securely deliver voice, data and information services to the City of Kent. ISOC has multiple responsibilities including continually monitoring and improving the City's security posture as well as installation and maintenance and operation of data networks, telecommunications services and wireless data networks. ISOC provides data network connectivity to all City-owned buildings as well as the City's Public Safety Fleet (Police). ISOC provides design assistance for new City Facilities to ensure that installed infrastructure meets required standards.



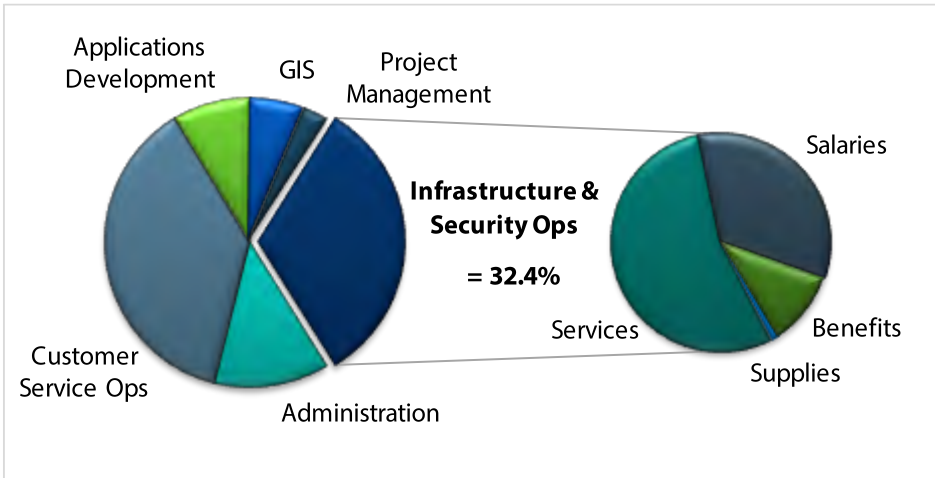
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
DBA/Cloud Engineer	1.0	1.0	1.0	1.0
Infrastructure & Sec Ops Cntr Mgr	1.0	1.0	1.0	1.0
Network Engineer	3.0	3.0	3.0	3.0
Network Engineer Supervisor	1.0	1.0	1.0	1.0
Security Engineer	1.0	2.0	2.0	2.0
Senior Network Engineer	1.0	1.0	1.0	1.0
Total Division FTEs	8.0	9.0	9.0	9.0

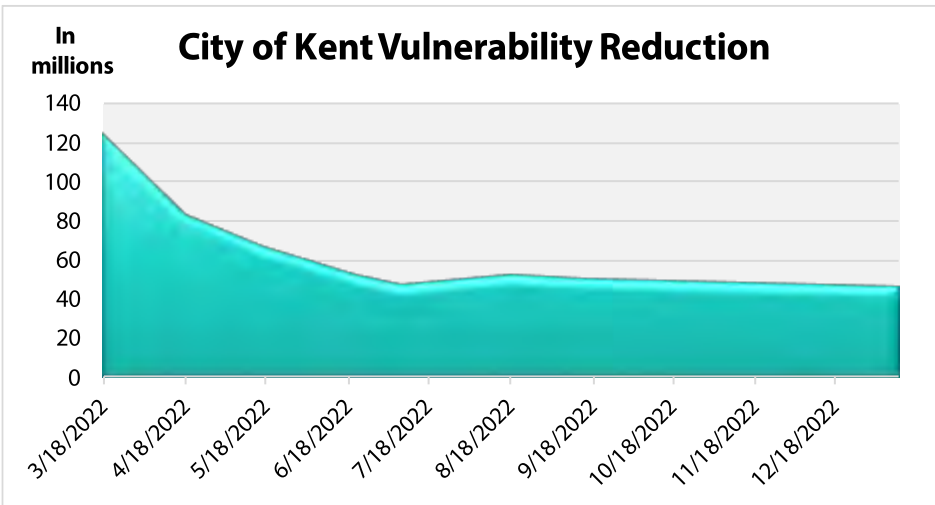
INFRASTRUCTURE & SECURITY OPS DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 1,037,082	\$ 1,134,918	\$ 1,204,860	\$ 1,345,280
Benefits	370,254	388,051	403,850	423,880
Supplies	76,902	18,316	46,240	47,160
Services	1,507,026	1,713,664	2,028,130	2,101,590
Total Expenditures	\$2,991,265	\$3,254,948	\$3,683,080	\$3,917,910



WORKLOAD INDICATORS



GOALS

- Implementation of secure email gateway
- Implementation of zero trust networking
- Continue to support the confidentiality, integrity and availability (CIA) triad

CHALLENGES

- Increased security challenges—ransomware and phishing
- Exponential data growth
- Increased demands on remote access
- Adapting to a hybrid workforce

VULNERABILITY RISK INDICATORS

Date	Risk Score
3/18/2022	125,072,712
4/18/2022	83,470,405
5/17/2022	66,790,228
6/21/2022	53,204,998
7/8/2022	48,199,748
8/18/2022	52,812,159
9/14/2022	50,536,410
1/11/2023	46,369,830

CUSTOMER SERVICE OPERATIONS DIVISION

FUN FACTS

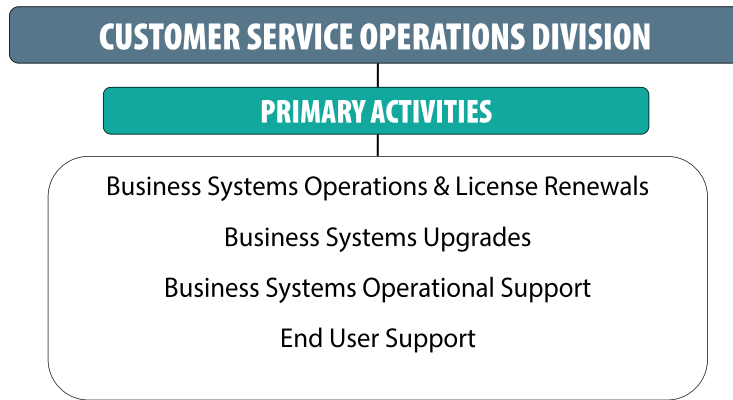
- According to ImageQuest, rebooting fixes 90 percent of user computer problems
- In 2021, 96.4 percent of the households in the City of Kent had a computer
- It is said that we blink seven times per minute instead of the usual 20 when using a computer, which is why your eyes dry out more while working in front of a monitor

HIGHLIGHTS

- Upgraded Windows 7 to Windows 10
- Worked with Police to deploy Axon body cameras and video
- Started replacing the 26-year-old Kiva permitting system with Amanda
- Deployed hundreds of new desktops, phones, iPads and laptops

DIVISION DESCRIPTION

The Customer Service Operations (CSO) Division’s mission is to provide exceptional customer service in the day-to-day management and administrative operations of the City’s information systems. This mission is accomplished through effective and efficient analysis, implementation, troubleshooting and ongoing support of the City’s various business systems.



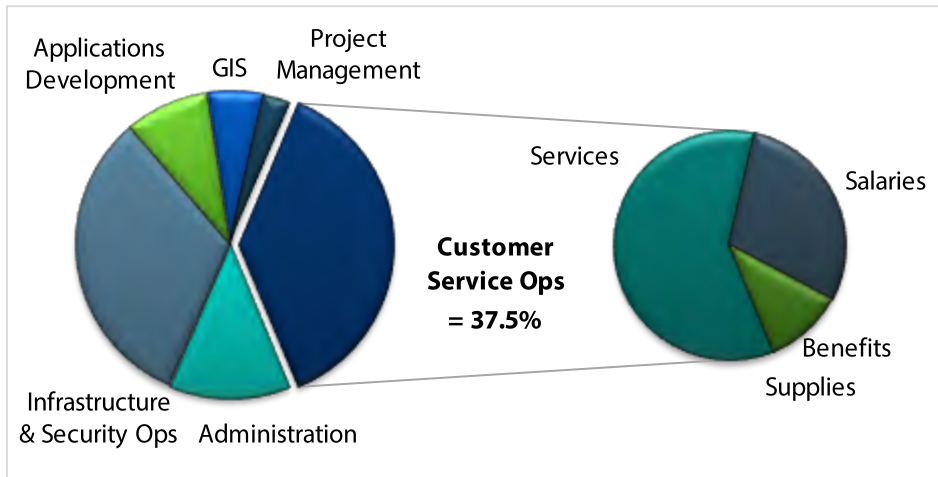
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Deputy Director of IT	1.0	1.0	1.0	1.0
Business Systems Analyst	3.0	3.0	3.0	3.0
Business Systems Supervisor	1.0	1.0	1.0	1.0
Deskside Support Tier 2		1.0	1.0	1.0
Senior Systems Analyst	1.0			
Service Desk Supervisor	1.0	1.0	1.0	1.0
Systems Operations Engineer	1.0	2.0	2.0	2.0
Technical Support Specialist 1			1.0	1.0
Technical Support Specialist 2	1.0	1.0	1.0	1.0
Technical Writer/Trainer	1.0			
Total Division FTEs	10.0	10.0	11.0	11.0

CUSTOMER SERVICE OPERATIONS DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 1,237,111	\$ 987,519	\$ 1,288,350	\$ 1,281,410
Benefits	455,393	327,236	469,410	494,440
Supplies	57,205	91,020	400	400
Services	1,611,222	2,150,333	2,520,180	2,733,450
Total Expenditures	\$ 3,360,931	\$ 3,556,108	\$ 4,278,340	\$ 4,509,700



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Services Tickets Closed	N/A*	2,665	3,275	3,940
Times Spent on Service Tickets (Hours)	N/A*	1,966	1,377	1,681
Average Customer Satisfaction	N/A	3.9/5.0	3.9/5.0	4.3/5.0

* IT migrated to the Ivanti Service Management application in 2019.

GOALS

- Provide exceptional operational support of all the City business systems
- Provide exceptional customer service in daily Service Desk operations
- Publish a Service Desk Service Level Agreement
- Move the CSO team to the Annex increasing service areas and operational space

CHALLENGES

- Providing rapid response to customer questions and issues with an increasingly complex and diverse application portfolio
- Implementing standardized change management processes
- Support lingering end-of-life business systems

APPLICATIONS DEVELOPMENT DIVISION

FUN FACTS

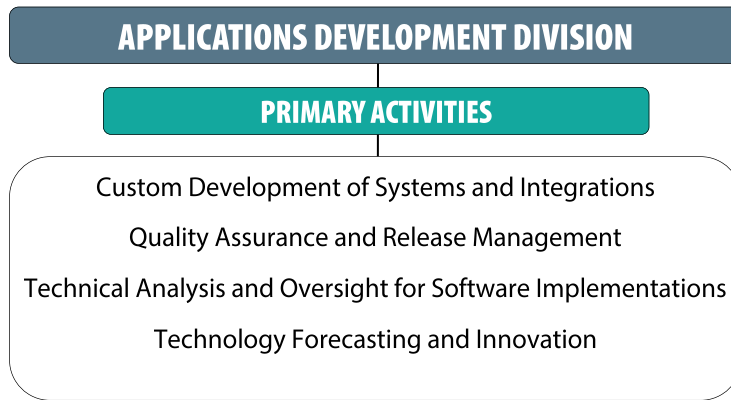
- The first programmer in the world was a woman. Ada Lovelace worked on an analytical engine back in the 1800's
- The original space shuttle needed 5,000 times fewer lines of code than Google
- 90 percent of the world's currency exists only on computers
- Officially became a separate IT division in September 2020

HIGHLIGHTS

- Launched a new Business License Backoffice System integrated with FileLocal
- Pivoted to using Scrum/Agile framework with Product Owners now in other Departments

DIVISION DESCRIPTION

The Applications Development Division's mission is to provide services for custom development and integrations, provide technical leadership for business systems procurement, assist in forecasting changes in the technology landscape and champion innovation. This mission is accomplished through effective and efficient technology evaluation, design, documentation and implementation of the City's various business systems.



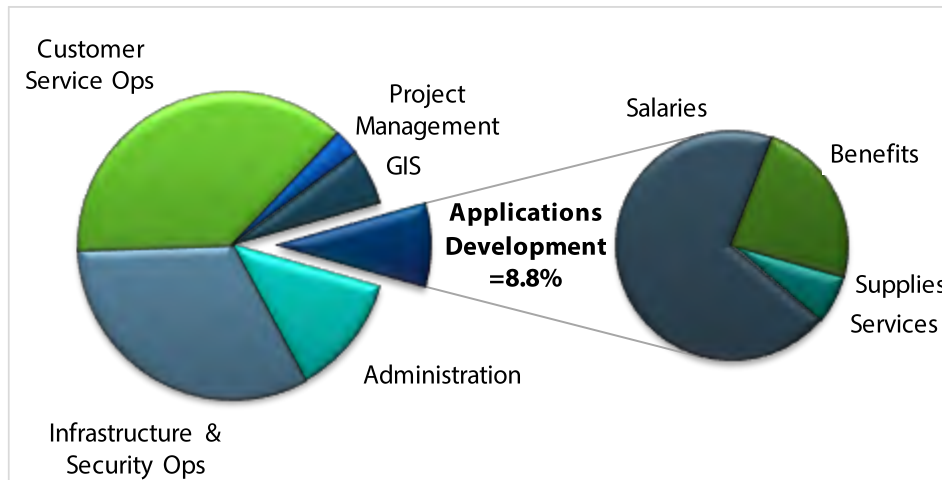
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Technology Innovation Manager	1.0	1.0	1.0	1.0
Business Systems Analyst	2.0	1.0	0.0	0.0
Enterprise Solutions Architect		1.0	1.0	1.0
Lead Applications Developer	1.0	1.0	1.0	1.0
Senior Applications Developer	1.0	1.0	1.0	1.0
Systems Engineer			3.0	3.0
Total Division FTEs	5.0	5.0	7.0	7.0

APPLICATIONS DEVELOPMENT DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 440,751	\$ 662,261	\$ 700,340	\$ 728,430
Benefits	166,505	226,127	237,160	247,490
Supplies	319	7,273	-	-
Services	55,434	74,296	66,440	73,330
Total Expenditures	\$ 663,009	\$ 969,957	\$ 1,003,940	\$ 1,049,250



WORKLOAD INDICATORS

	2019	2020	2021	2022
Custom Applications Created or Upgraded	14	16	10	7
Integrations Created	8	6	14	32

GOALS

- Provide customized systems and integrations
- Provide high standards of quality assurance and release management
- Provide technical leadership and oversight on all software implementation projects

CHALLENGES

- Providing secure integrations between internal systems and external cloud-hosted solutions
- Keeping up with demand for new customizations and integrations while continuing to maintain and upgrade existing applications
- Keeping abreast of the constantly changing technology landscape

ENTERPRISE GIS DIVISION

FUN FACTS

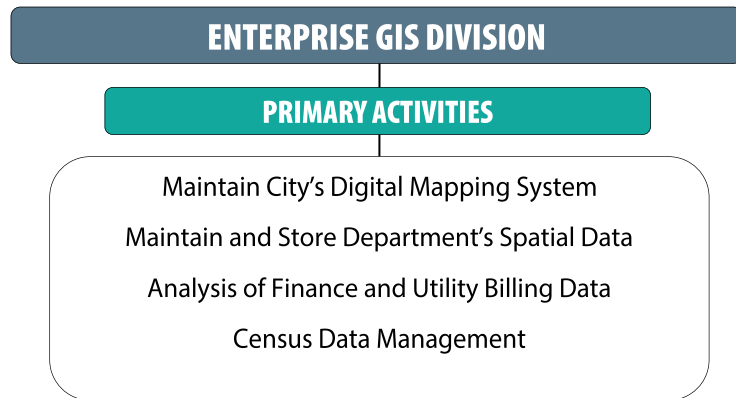
- The first application of GIS was used to visualize a London cholera outbreak in 1832
- Canadian Dr. Roger Tomlinson was the pioneer of the concept of GIS in the 1960's
- There are over 200 City of Kent GIS layers to maintain
- Enterprise GIS joined the IT Department in June 2020

HIGHLIGHTS

- Integrated the City's Master Addressing & Parcels data set to the Business License System
- Rearchitected the entire GIS servers stack in order to support growing number of GIS needs across several departments
- Setup the City's Data Warehouse for use in Performance Measures and other enterprise data projects

DIVISION DESCRIPTION

The Enterprise GIS Division supports various departments with Geographic Information System (GIS) Mapping, Land Based Permitting and Asset Management. Enterprise GIS provides efficient provision of geospatial data and services resulting in cost-savings for the delivery of City services, and management of City assets and property with continued improvement of workflows and business process improvements resulting from GIS applications integrated with City business systems. Extending City services by providing citizens and businesses access to geospatial data with easy-to-use applications to stay informed and provide input about the community efficiently for both the City and the community that saves time and money.



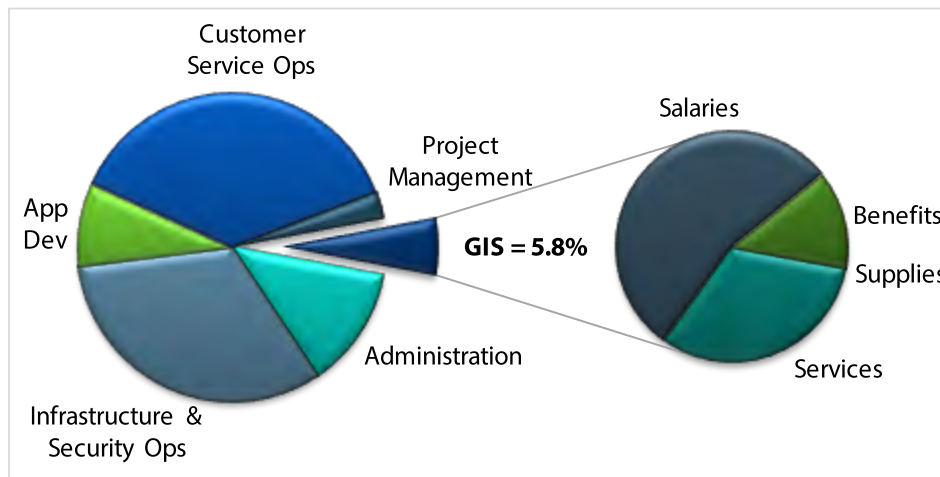
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Enterprise GIS Analyst		1.0	1.0	1.0
Enterprise GIS Manager		1.0	1.0	1.0
Enterprise GIS Supervisor	1.0			
Senior Enterprise GIS Analyst	1.0	1.0	1.0	1.0
Technology Innovation Architect	1.0			
Total Division FTEs	3.0	3.0	3.0	3.0

ENTERPRISE GIS DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 218,092	\$ 310,690	\$ 356,590	\$ 381,880
Benefits	63,197	80,966	90,640	96,620
Supplies	2,989	1,356	430	440
Services	170,554	177,620	217,170	219,760
Total Expenditures	\$ 454,832	\$ 570,633	\$ 664,830	\$ 698,700



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Work Order Request for GIS	206	223	88	107
# of Services & Solutions Supported	---	---	---	95

GOALS

- Create a centralized, City-wide GIS and Data Science requests system
- Manage a growing City-wide Data Warehouse
- Setup an advisory group for City-wide GIS/Data Standards and Compliance management

CHALLENGES

- Fragmented staffing and support
- Educating staff on GIS and Data Science
- Work with other departments cohesively on data management

PROJECT MANAGEMENT DIVISION

FUN FACTS

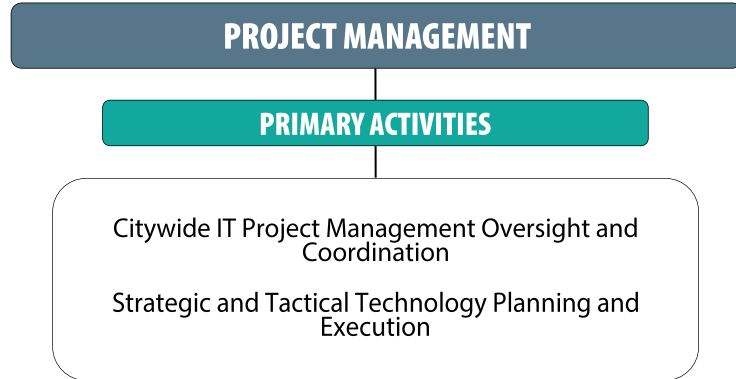
- A project manager spends 90 percent of their time communicating
- Project management was not popular until the 19th century
- Project management is a growing profession in every country all over the world

HIGHLIGHTS

- IT PMO oversaw the completion of more than 53 projects in 2021 and 39 projects in 2022
- Established department wide resource management framework for all technology initiatives
- Developed executive reporting and dashboards for comprehensive project and portfolio insight through PowerBI
- Deployed new recreation management system - RecTrac
- Deployed new permitting system - Amanda

DIVISION DESCRIPTION

The Project Management Office mission is to provide technology-related leadership, analysis and oversight of IT software, infrastructure and technology-related services.



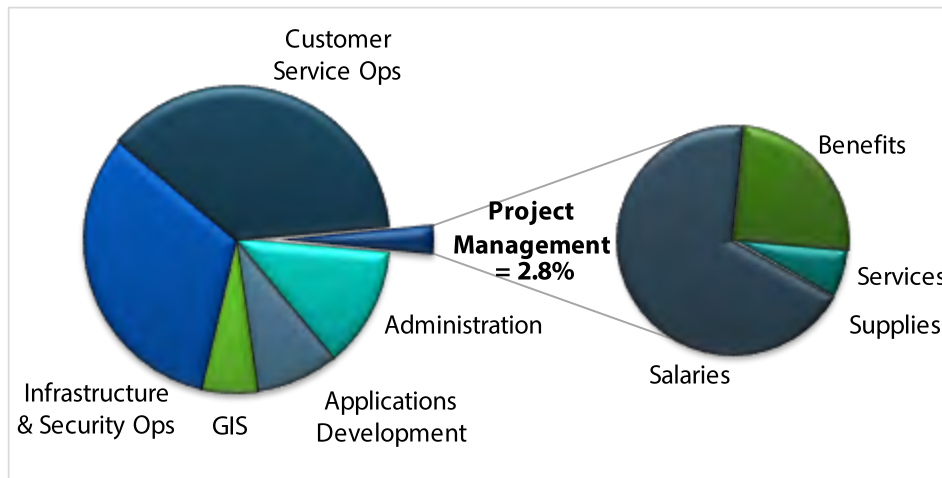
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Business Analyst	1.0	1.0	1.0	1.0
Project Manager	3.0	3.0	3.0	3.0
Project Mgmt Office Manager	1.0	1.0	1.0	1.0
Total Division FTEs	5.0	5.0	5.0	5.0

PROJECT MANAGEMENT DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 280,252	\$ 347,011	\$ 220,200	\$ 228,990
Benefits	108,200	122,217	79,740	83,360
Supplies	48	143	190	190
Services	6,935	5,037	21,470	22,060
Total Expenditures	\$ 395,435	\$ 474,408	\$ 321,600	\$ 334,600



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Projects	48	45	69	55
# of Completed Projects	28	20	53	39

GOALS

- Improve department wide resource management for all City-wide technology initiatives
- Improve executive reporting and dashboards for comprehensive projects and portfolio insight

CHALLENGES

- Keeping up with the demand for new and quickly changing technology while continuing to maintain and operate existing systems
- Customer resource constraints and challenges associated with the ability to dedicate time to technology related projects
- Competing resource allocation constraints between day-to-day system operations and new technology deployment projects

This page left intentionally blank.



Law



LAW DEPARTMENT

ACCOMPLISHMENTS

- Successfully defended a challenge to the admissibility of Draeger breath test results for breath samples submitted after Jan 20, 2022. This ruling allows prosecutors to continue using the breath test result as evidence when prosecuting DUI cases.
- Worked with departments to propose and implement creative solutions to address property crime and damage to public property.
- Implemented a “Targeted Accountability Program” to hold the most impactful offenders accountable for continued criminal behavior, while increasing communication with crime victims and witnesses to improve our ability to successfully prosecute cases.
- Aggressively prosecuted promoters and racers who take over public streets by obstructing roadways and vehicular traffic to engage in reckless driving, including racing and “drifting.”
- Provided key legal services on a number of high priority projects for each city department.

NEW INITIATIVES

- Continue to provide legal support to City efforts to revitalize areas of Kent
- Continue to negotiate project and contract terms to redevelop Naden
- Continue to assist in the development of Sound Transit stations

MISSION STATEMENT

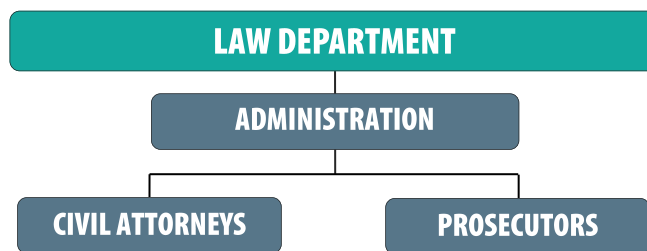
Leaders in Municipal Law.

DEPARTMENT SUMMARY

The Law Department employs twelve attorneys. Seven attorneys prosecute misdemeanor crimes and infractions committed in Kent and appear before the Kent Municipal Court and Washington’s appellate courts. They also provide advice to the Police Department and counsel staff on code enforcement matters. The Prosecutors are supported by three paralegals.

Five attorneys practice civil law, and represent each City department and the City’s elected officials. They provide legal advice and services on matters including but not limited to legislation, liability, contracts, litigation, property transactions, land use, finances and labor and employment. The Civil Division is supported by two paralegals.

The mission of the Law Department is to be “Leaders in Municipal Law.” This mission challenges attorneys and paralegals to improve expertise in municipal legal affairs every day. The Law Department stresses accessibility to its clients and providing prompt responses and accurate work. The Department takes a proactive approach in providing legal services to protect the health, safety, and welfare of the community, maintain a foundation of credibility, avoid legal challenges, preserve valuable resources and support the lawful goals of its clients.



LAW DEPARTMENT

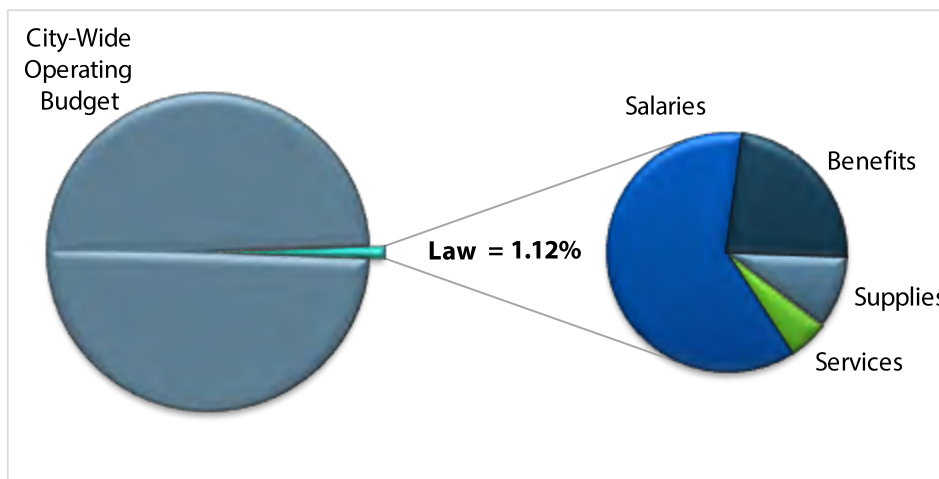
DEPARTMENT STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Director - City Attorney	1.0	1.0	1.0	1.0
Deputy City Attorney	1.0	1.0	1.0	1.0
Prosecutor	3.0	3.0	3.0	3.0
Chief Prosecuting Attorney	1.0	1.0	1.0	1.0
Civil Attorney	2.0	2.0	2.0	2.0
Civil Paralegal	1.0	1.0	1.0	1.0
Criminal Paralegal	3.0	3.0	3.0	3.0
Paralegal & Policy Analyst	1.0	1.0	1.0	1.0
Senior Civil Attorney	1.0	1.0	1.0	1.0
Senior Prosecutor	2.0	2.0	2.0	2.0
Senior Lead Prosecutor	1.0	1.0	1.0	1.0
Total Division FTEs	17.0	17.0	17.0	17.0

OPERATING EXPENDITURES BY DIVISION

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Administration	\$ 392,661	\$ 379,210	\$ 309,350	\$ 327,650
Civil	1,514,239	1,443,142	1,652,610	1,707,910
Prosecution	1,222,364	1,294,597	1,453,180	1,521,110
Gross Expenditures	3,129,265	3,116,949	3,415,140	3,556,670
Allocations	(749,320)	(746,080)	(769,710)	(800,510)
Net Expenditures	\$ 2,379,945	\$ 2,370,869	\$ 2,645,430	\$ 2,756,160

2023-24 NET OPERATING EXPENDITURES BY CATEGORY



FUNDING SOURCES

- General Fund: 68.2%
- Criminal Justice Fund: 31.8%

GOALS

- To provide accurate and prompt legal services in a cost-effective manner

CHALLENGES

- The decrease in prosecution case filings/infractions/work requests was caused by a multitude of factors—the pandemic, a reduction in law enforcement officers, and a decrease in citations sent to our office by the police department.
- Now that the police department is reaching full staffing, we anticipate our filings will begin to increase.
- While criminal case filings have been down, the number of cases set to trial has increased, as has the amount of time required to prepare a case for trial due to body cameras.
- Once fully staffed, the civil division will be able to increase its workload capacity.

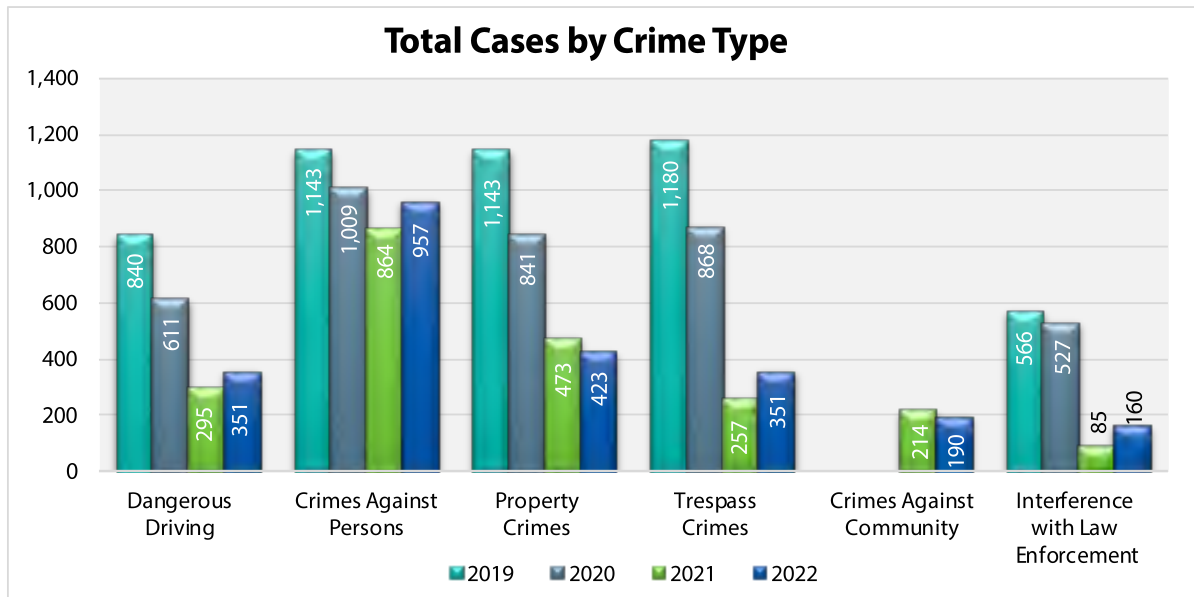
FUN FACTS

- Combined, attorneys in the Law Department have over 150 years of attorney experience

LAW DEPARTMENT

PROSECUTION DIVISION WORKLOAD INDICATORS

Types of Criminal Charges Filed—When law enforcement refers a case to prosecutors for filing, the filing prosecutor categorizes the case into one of the following five categories. Although each case may include multiple charges filed against a single defendant, the case is assigned one primary crime type category. The below provides a snapshot of the crime types that are prevalent in the cases referred to our office for a filing decision.



Dangerous Driving: DUI; Minor DUI; Reckless; Negligent Driving 1; Violation of an Ignition Interlock Device; Driving While License Suspended 1 or 2; Reckless Driving

Crimes Against Persons: Assault; Provoking Assault; Indecent Exposure; Interfering with the Reporting of DV; Child Neglect; Harassment; Stalking; Violating Court Order of Protection; Reckless Endangerment

Property Crimes: Theft Third Degree; Malicious Mischief; Vehicle Prowl; Vehicle Trespass; Reckless Burning; Possession of Stolen Property; ID theft Related

Trespass Crimes: Criminal Trespass 1 (in a building) and Criminal Trespass 2 (on land)

Crimes Against Community: Unlawful Race Attendance; Racing; Patronizing a Prostitute; Gun-related crimes; Stay Out of Areas of Prostitution Order Violation; Drug Related offenses – Public Use and Commercial Use

Interference with Law Enforcement: Obstructing; Making a False Statement; Harming a Police Dog; Resisting Arrest, Introducing Contraband into the Jail

LAW DEPARTMENT

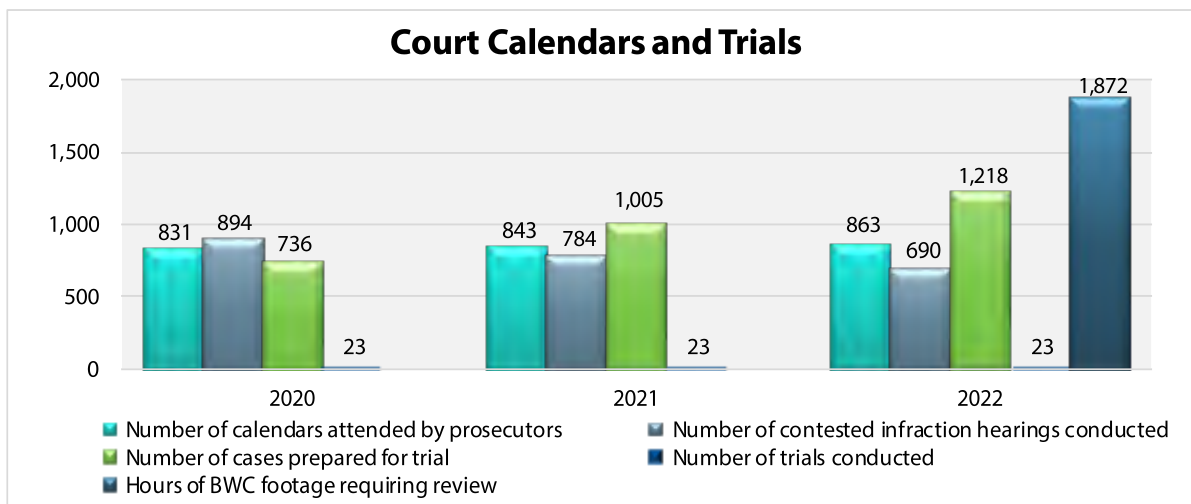
PROSECUTION DIVISION WORKLOAD INDICATORS

Number of Criminal Case Filings—Law enforcement refers every misdemeanor case to prosecutors in the Law Department for a charging decision, which may include felony crimes that King County has declined to file. These cases come over on a criminal citation, which may include more than one criminal charge for a defendant. When prosecutors are assessing a criminal case for filing, they exercise broad discretion, which may include charging additional crimes, declining to file charges, or charging a crime different than the one referred by law enforcement. Each criminal charge is made through a criminal complaint that is filed with Kent Municipal Court. Kent Municipal Court, in turn, tracks every criminal complaint filed and reports those filings to Washington’s Administrative Office of the Courts.

The below reflects the number of criminal complaints (a.k.a. criminal charges or criminal case) filed by Kent prosecutors in Kent Municipal Court and reported to the Administrative Office of the Courts. A criminal complaint is also referred to as a criminal charge or a criminal case. Each defendant may have several criminal charges filed against them that are related to the same incident.

	2019	2020	2021	2022
Number of Criminal Case Filings	4,805	3,528	2,277	2,494
Number of Contested Traffic Hearings Handled	1,080	907	784	690
Number of Work Requests Handled by Prosecutors	943	749	2,547	2,573

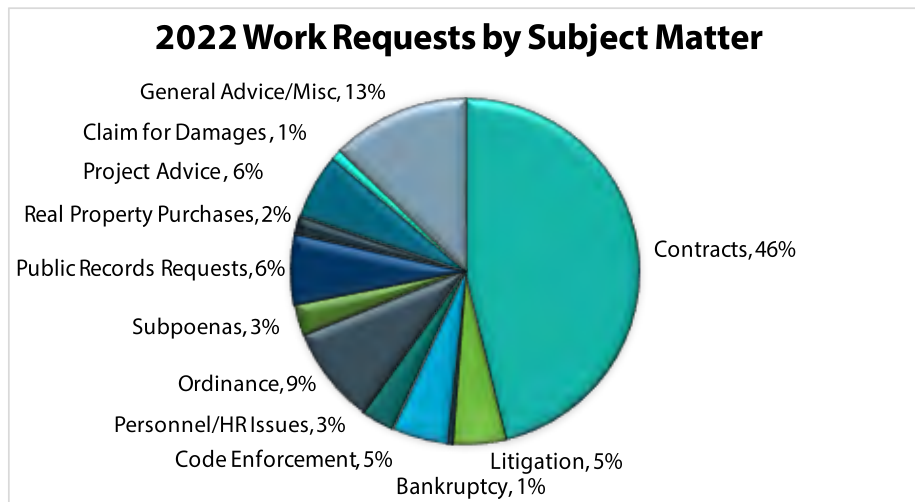
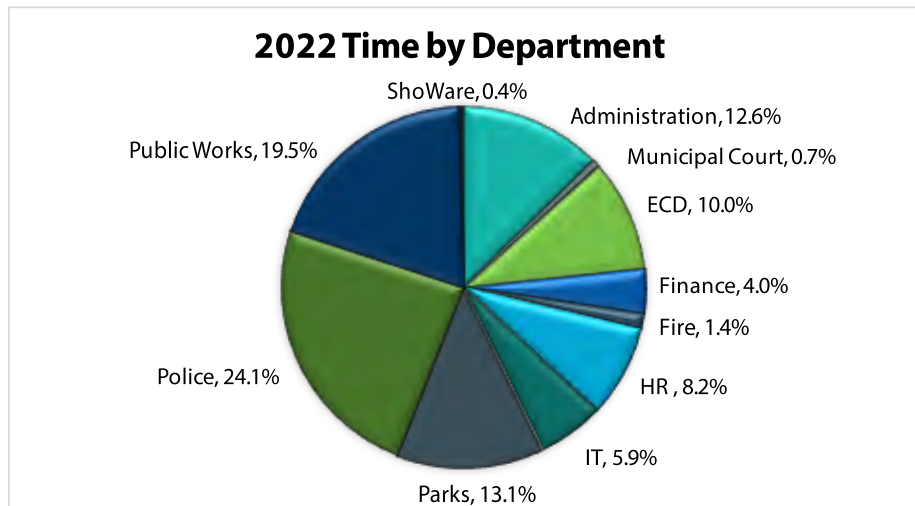
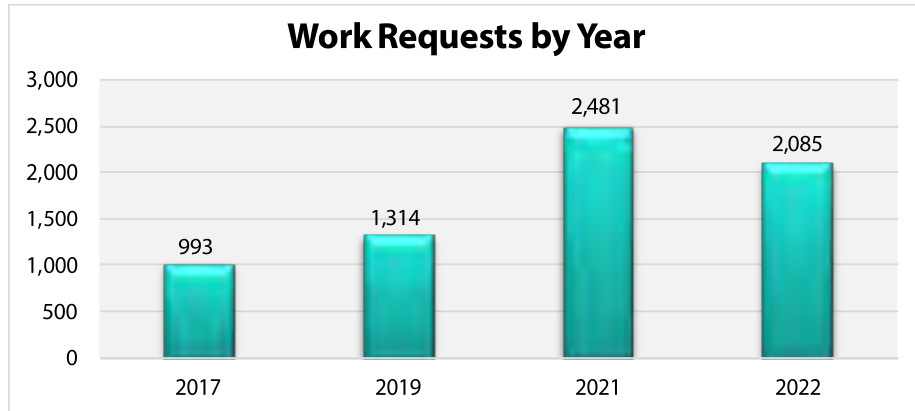
Calendars Attended, Cases Prepared for Trial and Trials Conducted – In addition to reviewing cases for charging decisions, prosecutors attend two to six court calendars per day. At these court calendars, prosecutors, defense attorneys, and the judges address each criminal case as it makes its way through the adjudication process. These calendars include arraignments, pre-trials, motions, contested infractions, jury, reviews, and the daily jail calendar. Additionally, when a case fails to resolve before trial through negotiations, prosecutors must prepare those cases for trial, which now often includes reviewing several hours of body worn camera footage for each case. Below are the workload indicators that identify the number of court calendars prosecutors attended and the total amount of boy worn camera footage available for cases that were prepared for trial.



LAW DEPARTMENT

CIVIL DIVISION WORKLOAD INDICATORS

The Civil Division is an internal service department whose work is driven largely by the needs of other City departments. The Civil Division tracks these needs through work requested, which are logged into its case management system, LawBase. The following workload indicators depict where our time is spent, both by an indication as to the departments supported, as well as the type of legal issues on which we were consulted.





Municipal Court



MUNICIPAL COURT

ACCOMPLISHMENTS

- Transitioned to hybrid court to allow both in person and virtual court hearings
- Received grant funding to enhance Community Court and continue DUI Court

GOALS

- Maintaining a safe environment to facilitate jury trials and in person court hearings

FUN FACTS

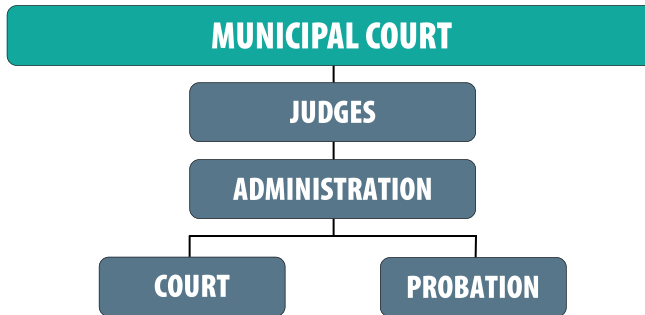
- In 2022, the Court processed over 45,000 photo enforcement tickets
- The Court provides Interpreters for over 80+ languages
- The Court receives an average of 400 online payments each week

MISSION STATEMENT

Our mission is to serve the public by providing a fair and efficient system of justice committed to excellence, fostering public trust, understanding and confidence. The Kent Municipal Court strives to be a truly independent branch of government, dedicated to providing a fair and responsive system of justice while protecting rights and liberties, upholding, interpreting and applying the law in a manner that treats all persons with dignity and respect.

DEPARTMENT SUMMARY

The Municipal Court consists of two full-time elected judges 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. The Court processes 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. The Probation division monitors compliance with conditions of sentence and deferred prosecutions of those cases assigned by the Court. Probation serves as the liaison between the Court and the offenders.



DEPARTMENT STAFFING

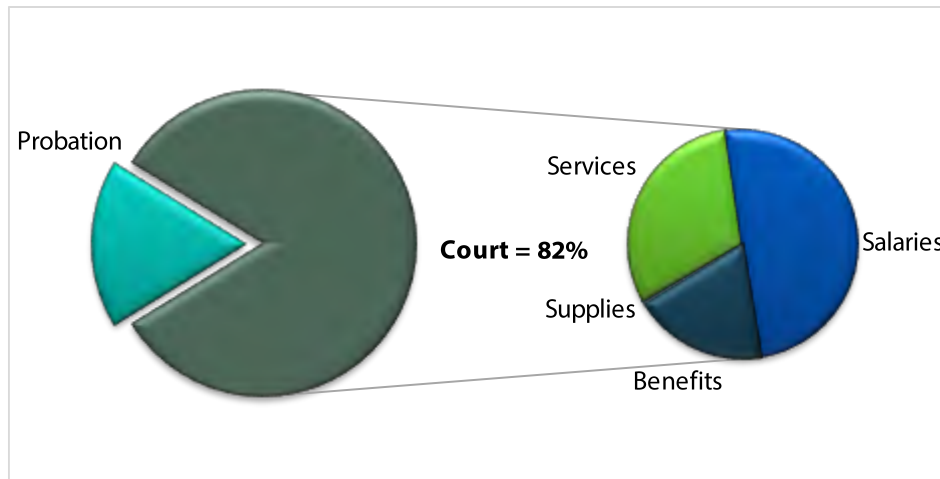
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Judge	2.00	2.00	2.00	2.00
Court Administrator	1.00	1.00	1.00	1.00
Court Supervisor	1.00	1.00	1.00	1.00
Lead Judicial Specialist	3.00	3.00	3.00	3.00
Judicial Specialist	9.00	9.00	10.00	10.00
Probation Supervisor	1.00	1.00	1.00	1.00
Probation Officer	3.75	3.75	3.75	3.75
Total Division FTEs	20.75	20.75	21.75	21.75

MUNICIPAL COURT

OPERATING EXPENDITURES BY DIVISION

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 1,737,179	\$ 1,751,500	\$ 2,153,110	\$ 2,241,220
Benefits	743,566	725,653	854,480	896,360
Supplies	24,171	19,354	20,570	20,840
Services	881,091	936,525	1,112,450	1,165,220
Total Expenditures	\$3,386,007	\$3,433,032	\$4,140,610	\$4,323,640

2023-24 NET OPERATING EXPENDITURES BY CATEGORY



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Infractions	11,537	8,015	3,506	2,514
# of Criminal Citations	4,803	3,427	2,277	2,152
Photo Enforcement Tickets	26,956	31,932	46,813	46,828

FUNDING SOURCES

- General Fund: 100%

CHALLENGES

- Continued increase in photo enforcement tickets
- Implementing new procedures based on changes in the law

SIGNIFICANT CHANGES

- Addition of one Judicial Specialist in July 2023 to accommodate increase in photo enforcement filings

This page left intentionally blank.



Parks, Recreation & Community Services



PARKS, REC & COMM SERVICES DEPARTMENT

ACCOMPLISHMENTS

- Worked toward removing barriers so all residents have an equal opportunity to enjoy the benefits of parks, recreation and community and/or social services
- Helped combat stress, diabetes, heart disease and obesity by providing opportunities to increase rigorous physical activity for all ages
- Preserved, protected and managed the millions of dollars invested in public lands, community assets, recreational amenities and site features, trails, facilities and athletic complexes

NEW INITIATIVES

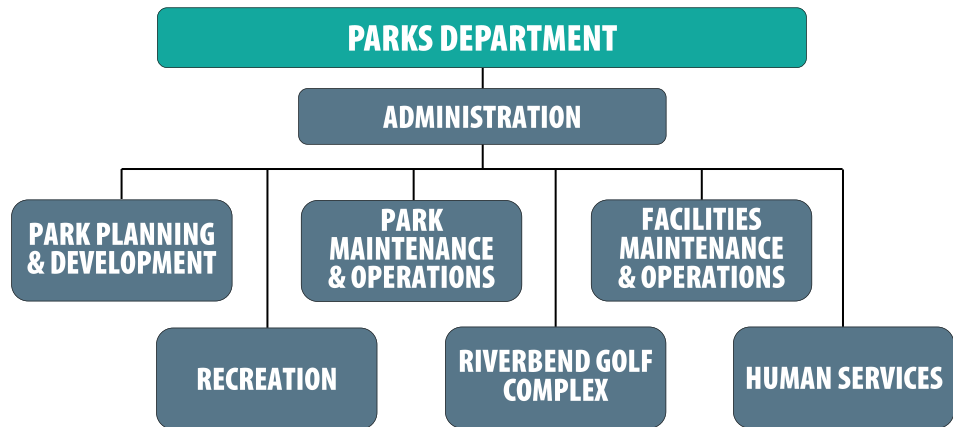
- Continued advancement of national accreditation throughout the department utilizing industry best practices and LEAN management principles
- Significant investment in buildings and facilities, including building a new shops facility on the East Hill
- Providing continued social services, recreation programs and parks and open spaces in an effort to support our community's needs and recovery from the COVID-19 pandemic
- Creation and implementation of a new Kent Parks Climate Resiliency and Sustainability Plan
- Creation and implementation of comprehensive safety and security protocols and plan for recreation facilities, staff and users

MISSION STATEMENT

We are dedicated to enriching lives through our commitment to providing safe and inviting parks and facilities which offer meaningful and inclusive recreation, cultural and human service programs. We are responsive, encouraging and ethical in our dedication to the community.

DEPARTMENT SUMMARY

The Parks, Recreation & Community Services Department serves both internal and external customers by providing a wide range of services.



DEPARTMENT STAFFING

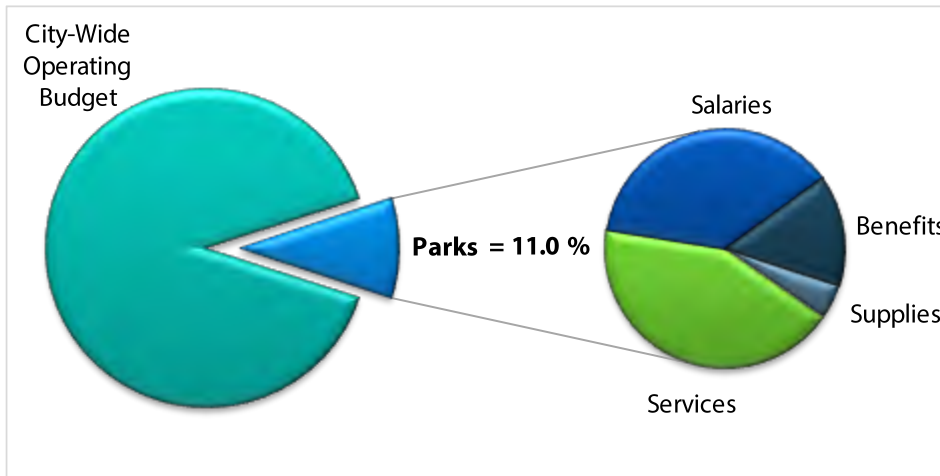
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Administration	5.0	5.0	5.0	5.0
Facilities	22.0	23.0	23.0	23.0
Golf	8.0	8.0	8.0	8.0
Human Services	9.0	10.0	10.0	10.0
Operations	36.5	36.5	40.0	40.0
Planning	5.0	6.0	6.0	6.0
Recreation	25.63	26.63	26.63	26.63
Total Department FTEs	111.13	115.13	118.63	118.63

PARKS, REC & COMM SERVICES DEPARTMENT

OPERATING EXPENDITURES BY DIVISION

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Administration	\$ 1,535,268	\$ 1,612,460	\$ 1,880,940	\$ 1,977,900
Facilities	5,391,618	5,435,893	5,602,590	5,864,430
Golf	2,581,024	2,917,900	2,960,140	3,068,660
Human Services	4,798,816	4,837,427	5,224,960	5,347,710
Operations	7,793,243	8,174,164	9,190,640	9,587,180
Planning	30,751	92,544	840,420	887,340
Recreation	5,762,055	7,075,733	7,934,870	8,212,230
Gross Expenditures	27,892,776	30,146,121	33,634,560	34,945,450
Allocations	(146,103)	(137,385)	(146,700)	(148,430)
Net Expenditures	\$27,746,673	\$30,008,736	\$33,487,860	\$34,797,020

2023-2024 NET OPERATING EXPENDITURES BY CATEGORY



FUNDING SOURCES

- General Fund: 65.3%
- Capital Resource Fund: 3.9%
- Criminal Justice Fund: 0.1%
- Human Services: 4.9%
- City Art Program: 0.3%
- Golf: 8.8%
- Facilities: 16.7%

GOALS

- Protect, preserve and provide a quality parks system for residents to gather for social events, recreational activities and community meetings, increasing social interaction and connectivity
- Provide residents safe, affordable and healthy ways to experience and appreciate nature and to engage in conservation practices and stewardship
- Provide equally accessible public parks, trails, facilities and recreation programs to all people regardless of income level, ethnicity, gender, ability or age
- Cultivate community ties through programs and services for all, connecting people more deeply to the fabric of the Kent community
- Provide opportunities for the community to be physically active to assist in combating chronic disease, sedentary lifestyles and poor nutrition habits

ADMINISTRATION DIVISION

FUN FACTS

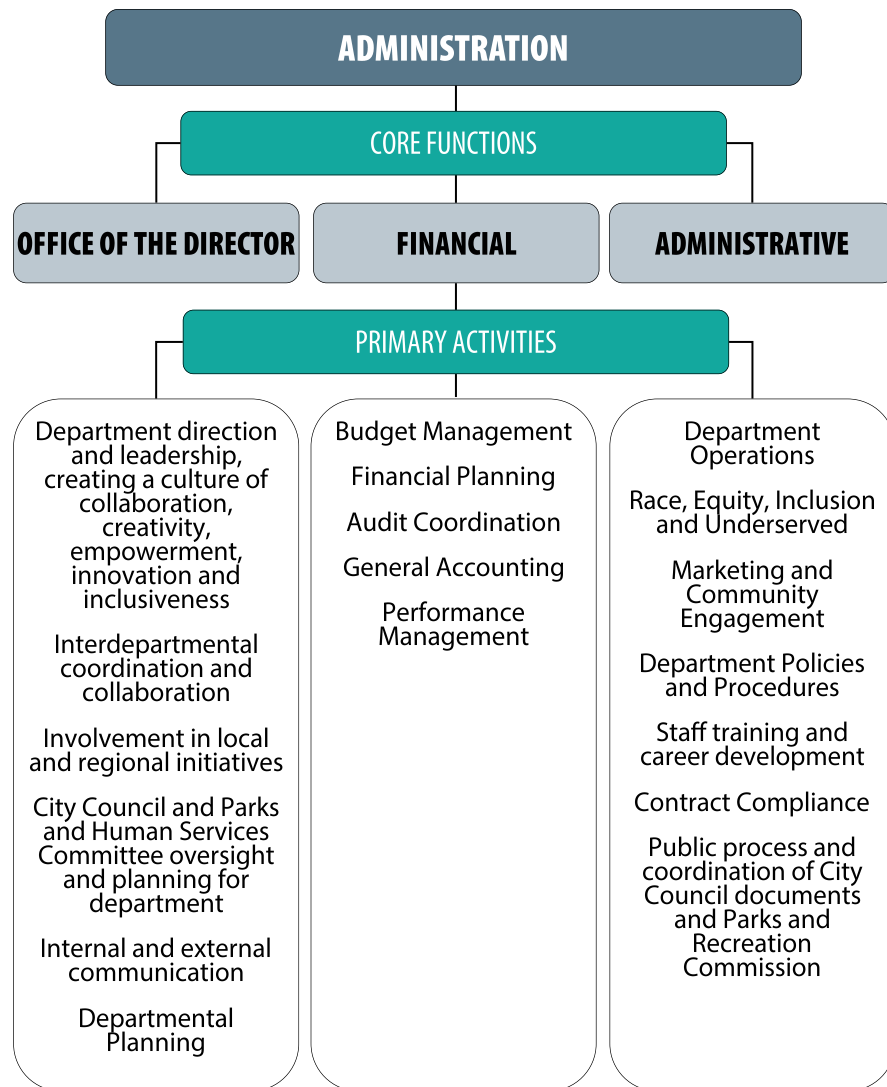
- Kent Parks has three Kent resident filled commissions to help provide feedback on visioning, services and programs: Parks and Recreation Commission, Human Services Commission and the Arts Commission
- Parks and public lands serve an essential role in preserving natural resources and wildlife habitat, protecting clean water and clean air and providing open spaces for current and future generations
- Kent Parks is one of the largest providers of services for older adults in the City
- Kent Parks is one of the largest youth employers in the City

HIGHLIGHTS

- Completed and advanced three divisional strategic plans built with our community
- Completed urgent financial reconciliation and budget/service reductions due to economic impact fallout from the COVID-19 pandemic
- Active engagement in updating TEAMSTERS and AFSCME Union Contracts
- Active engagement in the City-wide Race and Equity Plan

DIVISION DESCRIPTION

Parks Administration provides the overall direction and vision of the Parks, Recreation & Community Services Department, along with providing financial and administrative support, as well as marketing and community engagement. It provides leadership to meet the department’s mission of providing quality recreation, community and social service programs, park development, acquisition and stewardship of park lands and City facilities. The division provides direct support to the Parks and Recreation Commission.



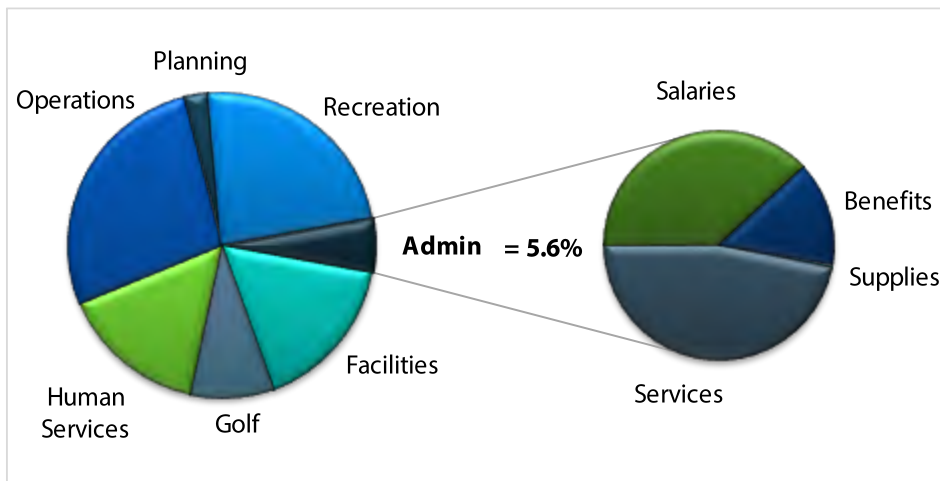
ADMINISTRATION DIVISION

DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Director	1.0	1.0	1.0	1.0
Deputy Director	1.0	1.0	1.0	1.0
Accounting Manager	1.0			
Administrative Assistant 3	1.0	1.0	1.0	1.0
Business and Operations Manager		1.0	1.0	1.0
Marketing & Engagement Coord	1.0	1.0	1.0	1.0
Total Division FTEs	5.0	5.0	5.0	5.0

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 649,569	\$ 701,356	\$ 720,490	\$ 750,640
Benefits	269,225	269,659	278,070	290,320
Supplies	70,077	76,778	7,660	7,800
Services	546,396	564,667	874,720	929,140
Total Expenditures	\$ 1,535,268	\$ 1,612,460	\$ 1,880,940	\$ 1,977,900



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Departmental Commissions	3	3	3	3
% of General Fund budget within adopted targets	95%	91%	89%	88%
# of contracts reviewed for compliance, excluding Recreation entertainment contracts	197	187	326	230

GOALS

- Increase awareness of the benefits and value of parks, recreation and community services in the community
- Advance national accreditation utilizing industry best practices and LEAN management principles
- Continue to pursue long-term sustainable funding options for the park system
- Provide accountable, responsive, innovative and transformational leadership to departmental staff and community partners
- Creation of Kent Parks Staff Succession, Training and Development Plan
- Creation and implementation of a new Kent Parks Climate Resiliency and Sustainability Plan
- Creation and implementation of comprehensive safety and security protocols and plan for recreation facilities, staff and users

CHALLENGES

- Balancing social versus entrepreneurial (fee vs. subsidy) approaches to public recreation and services
- An ever-changing work force due to changes in minimum wage, succession planning and professional recruitment
- Challenges in staff hiring, recruitment and retention

FACILITIES DIVISION

FUN FACTS

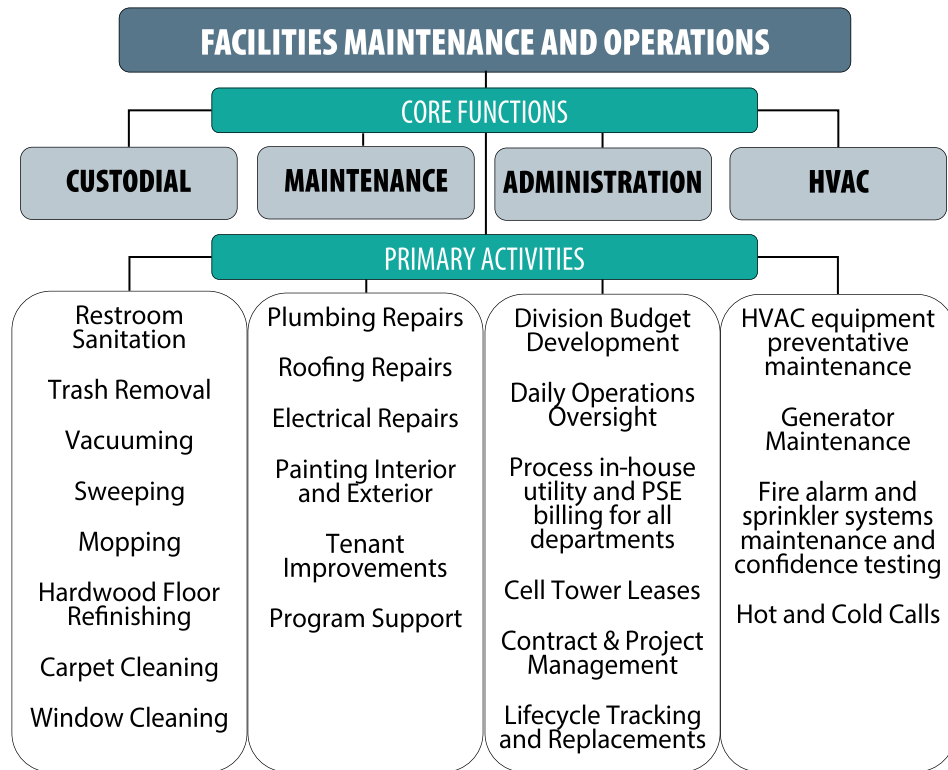
- The Centennial Center is 71,000 square feet and has 84 water source heat pumps
- The facilities division was once a part of finance and moved to the parks department in 1998
- The custodial division cleans and sanitizes 69 restrooms nightly
- The City has 24 buildings and five maintenance workers to provide maintenance, repair and program support to those buildings
- The City has approximately 1,000 pieces of HVAC equipment and two HVAC technicians to maintain them all

HIGHLIGHTS

- Implementation of UpKeep CMMS for better work order intake and team efficiency
- Police Headquarters renovation project to add a training room, larger kitchen / lunchroom, and outdoor meeting space
- Installation of the first EV charging station at Centennial Center parking garage for the city's motor pool
- New RTU (roof top unit) installed at KMP which supports shelter activities like heating and cooling centers when needed
- Full sand, refinish and restripe of Kent Commons gym floor

DIVISION DESCRIPTION

Facilities Maintenance and Operations is responsible for asset preservation through the upkeep and repairs of City owned buildings, parking structures, and parking lots associated with City facilities. The division is also responsible for capital lifecycle replacements such as roofs, HVAC systems, fire protection, security systems, tenant improvements and capital construction projects. The division also provides support services to all City departments.



WORKLOAD INDICATORS

	2019	2020	2021	2022
Square Footage Maintained*	327,440	311,440	335,779	442,664
# of Work Orders Opened	1,293	904	1,315	1,437*
Percent of Work Orders Closed	94.0%	96.0%	92.0%	94.4%
# of Tenant Improvements	24	6	30	40
# of Capital Projects and Lifecycle Replacements	8	6	15	31

*The change in square footage maintained is a change in definition of square footage previously presented. Previously we had presented square footage allocated vs square footage maintained. The increase in overall square feet is including the Centennial Customer and Employee Parking.

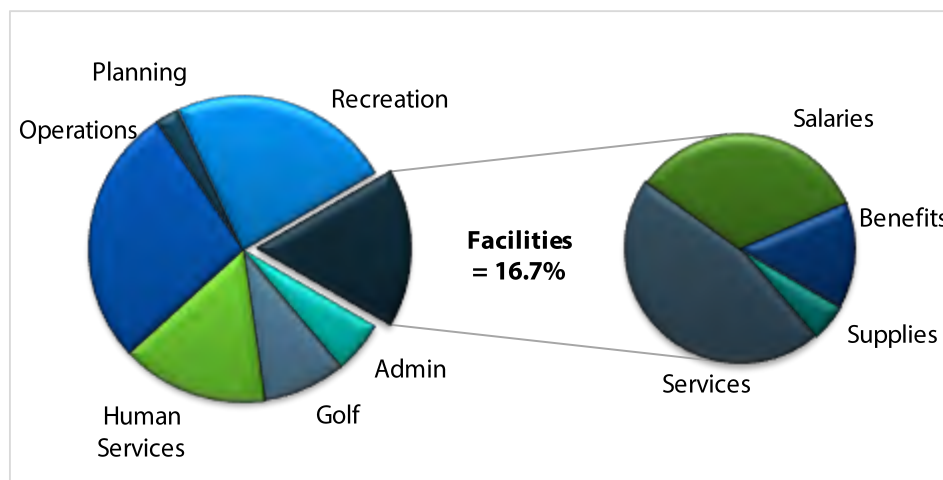
FACILITIES DIVISION

DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Accounting Services Assistant 3	1.0	1.0	1.0	1.0
Capital Facilities Project Manager	1.0	2.0	2.0	2.0
Custodial Lead	1.0	1.0	1.0	1.0
Custodian	9.0	9.0	9.0	9.0
Facilities Services Supervisor	1.0	1.0	1.0	1.0
Facilities Superintendent	1.0	1.0	1.0	1.0
Field Supervisor	2.0	2.0	2.0	2.0
Maintenance Technician	1.0	1.0	1.0	1.0
Maintenance Worker 2	1.0	1.0	1.0	1.0
Maintenance Worker 3	3.0	3.0	3.0	3.0
Operations Analyst	1.0	1.0	1.0	1.0
Total Division FTEs	22.0	23.0	23.0	23.0

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 1,536,184	\$ 1,614,104	\$ 1,880,470	\$ 1,978,450
Benefits	658,595	645,155	822,060	876,020
Supplies	379,001	365,258	308,070	314,270
Services	2,812,553	2,806,376	2,581,990	2,695,690
Total Expenditures	\$ 5,386,333	\$ 5,430,893	\$ 5,592,590	\$ 5,864,430



GOALS

- Finalize and implement 20 Year City-wide Facilities Assessment and Master Plan
- Provide clean and well maintained City facilities
- Preserve major City assets
- Replace lifecycle components in a timely fashion
- Implement additional features of our CMMS system (UpKeep) to enhance statistics and our understanding of the work
- Utilize the current square footage on the City Hall campus more efficiently to accommodate all department needs accomplished through effective space planning
- Lead design of the new Kent East Hill Operations Center that will meet operating needs for Public Works, Police and Parks

CHALLENGES

- Aging infrastructure will require more attention than in more recent years
- A significant number of retirements and upcoming retirements along with other staffing items have impacted workflow
- With an influx of capital dollars upcoming, current staffing levels may not be sufficient for the workload

HUMAN SERVICES DIVISION

FUN FACTS

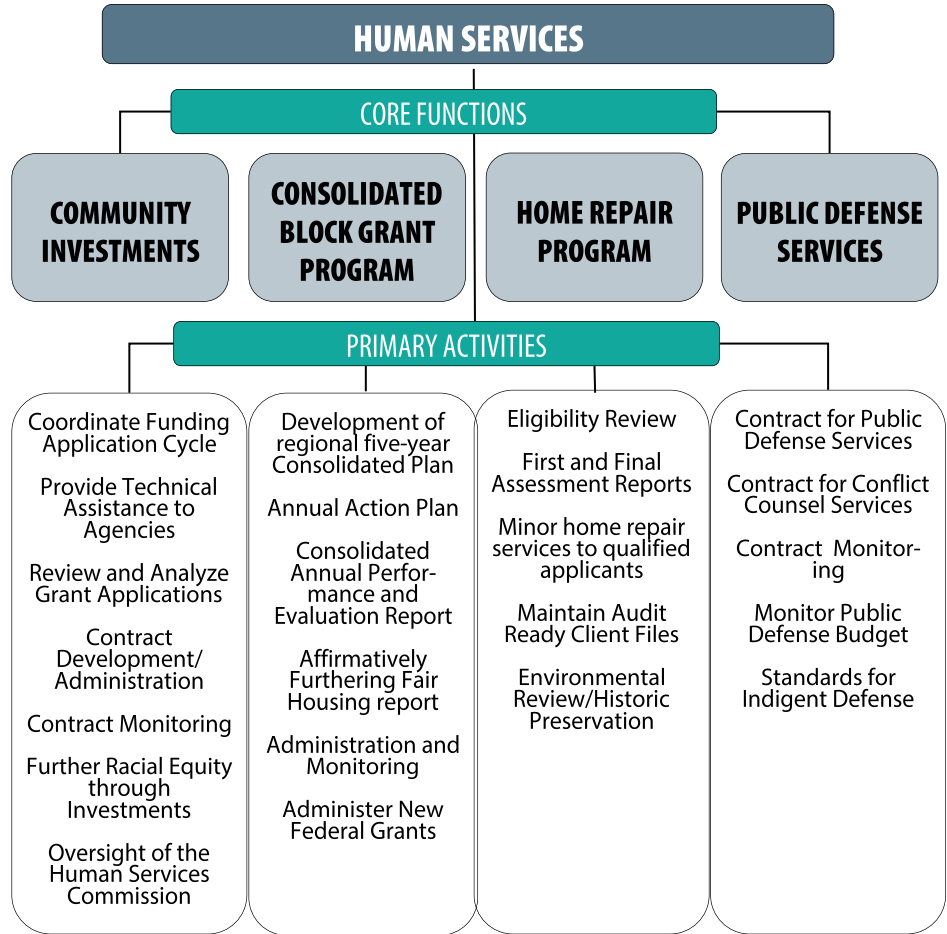
- The City of Kent first provided human services funding in 1974; \$2,100 to the Kent Food Bank
- The Human Services Commission was created in 1986
- Kent’s population includes 32 percent foreign born residents. 130+ languages are spoken by students in the Kent School District. 71 percent of KSD students are non-white
- The City began managing its own Community Development Block Grant (CDBG) in 2003 when it became a CDBG entitlement jurisdiction

HIGHLIGHTS

- Managed application cycle for 2023-2024 human services funding with increased focused outreach to potential applicants, resulting in a record number of requests for funding
- Provided “grantmaking with an equity lens” training for staff and Human Services Commissioners
- Allocated CDBG-CV funds received through the CARES Act to organizations working in the Kent community
- Improved engagement with residents and partner organizations to ensure a strong safety net and response to the pandemic crisis

DIVISION DESCRIPTION

The Human Services division works to improve and enhance the delivery of services to all Kent residents through coordination, program development, advocacy and resource mobilization. Through implementation of the Human Services Strategic Plan the division overarching priorities include: a good start, healthy aging, enhanced individual and community well-being and stable housing.



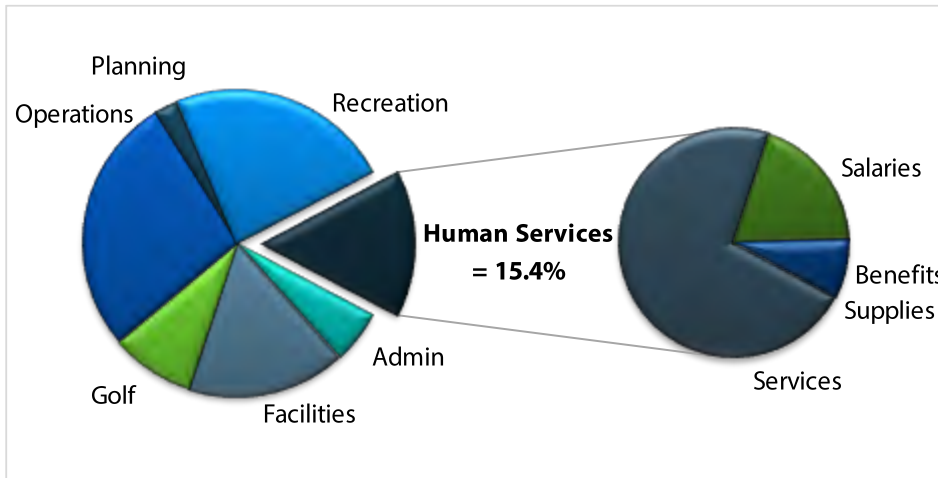
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Accounting Services Assistant	1.0			
Field Supervisor	1.0	1.0	1.0	1.0
Grant and Accounting Analyst		1.0	1.0	1.0
Human Services Coordinator	1.0	2.0	2.0	2.0
Human Services Manager	1.0	1.0	1.0	1.0
Human Services Specialist	1.0	1.0	1.0	1.0
Maintenance Worker	2.0	2.0	2.0	2.0
Senior Human Services Coord	2.0	2.0	2.0	2.0
Total Division FTEs	9.0	10.0	10.0	10.0

HUMAN SERVICES DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 799,755	\$ 963,471	\$ 1,013,680	\$ 1,054,580
Benefits	355,443	374,621	420,490	439,930
Supplies	96,110	106,241	7,390	7,530
Services	3,547,508	3,393,094	3,783,400	3,845,670
Total Expenditures	\$ 4,798,816	\$ 4,837,427	\$ 5,224,960	\$ 5,347,710



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of General Fund Human Services Programs Funded	42	47	52	53
# of Kent Residents Served by Funded Programs	67,902	61,213	42,565	39,453
# of Public Defense Assignments	3,098	3,601	1,776	1,885
# of Home Repair Work Orders	151	103	114	90*
# of CDBG Programs Funded	9	9	10	10
# of Residents served by CDBG Funded Programs	484	352	455	139
# of CDBG-CV Funded Programs	n/a	n/a	19	16
# of Residents served by CDBG-CV Funded Programs	n/a	n/a	742	589

*Estimated Served

GOALS

- Continue to implement recommendations from the equity analysis of the funding application and allocation process
- Increase Human Services Commission engagement with community-based organizations serving Kent residents
- Continue to build authentic partnerships to strengthen our community safety net
- Provide additional outreach efforts to our underserved populations
- Participate in sub-regional and regional efforts to reduce homelessness and poverty

CHALLENGES

- Finding solutions to address the disparate impact the pandemic had on our low-income Kent residents and communities of color
- Ongoing need for rent assistance and housing stability
- Focusing on the specific needs of the Kent community while working within a larger regional context
- Continuing to meet the needs of a dynamic and diverse community
- Navigating the need to provide community outreach both in-person and in virtual settings and the related challenge of building and maintaining trust

PARK MAINTENANCE & OPERATIONS DIVISION

FUN FACTS

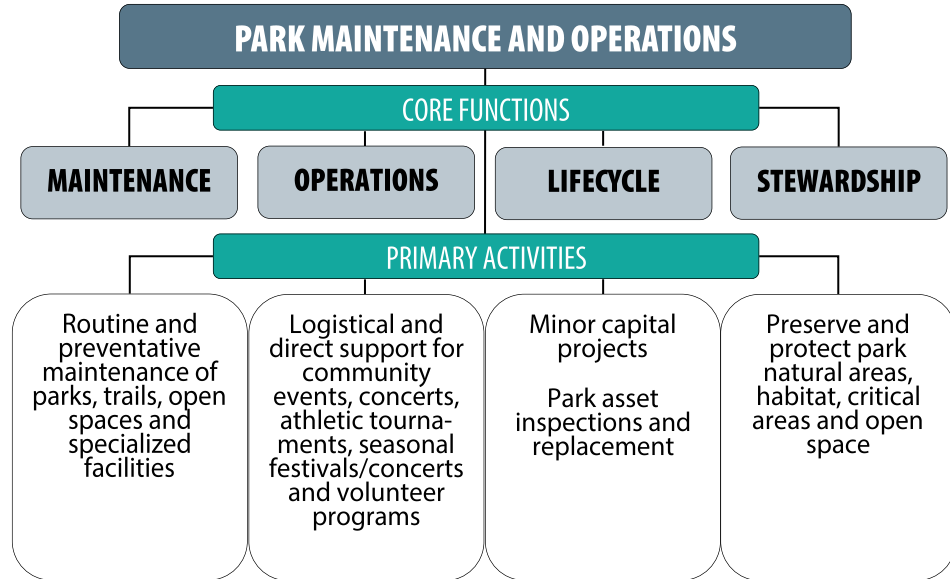
- The City's parks had an increase of approximately 18,000 30-gallon bags of garbage left by park patrons from 2018
- The park system has 55 parks and three major trail systems—the Green River Trail, Kent Valley Loop Trail and the Interurban Trail and many smaller trails
- Kent Parks help cleanse air and water, replenish aquifers, reduce storm water runoff and protect wildlife habitat
- Kent Parks provides social gathering places for families and social groups, as well as for individuals of all ages and economic status
- Conduct in parks is clarified by Kent City Code, Title 4, Recreation and Arts, departmental policy and program guidelines

HIGHLIGHTS

- Completed the renovation of Titus Park
- Continued to convert small engine equipment to battery powered (where possible) as an alternate to two cycle gas reducing overall emissions
- The City parks irrigation systems are now 70 percent converted to a centralized control system to manage water consumption, minimize vehicle trips for maintenance/monitoring
- Lifecycle and major maintenance —Continue to prioritize asset preservation and renovation to support vibrant public spaces

DIVISION DESCRIPTION

The Park Operations division maintains, supports and stewards high quality parks, natural areas, trails, City facility landscaping and athletic complexes to support a vibrant, livable community for residents and visitors.



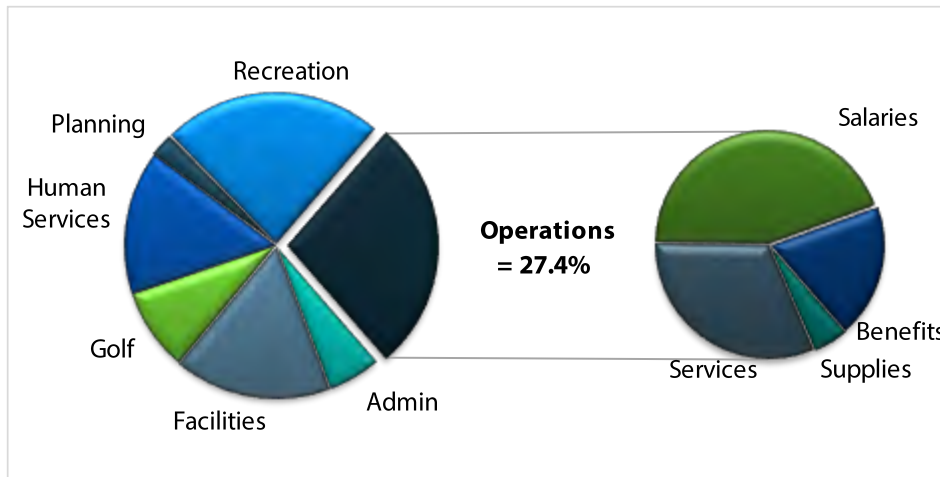
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Field Supervisor	3.0	3.0	3.0	3.0
Maintenance Worker	31.5	31.5	34.0	34.0
Operations Analyst	1.0	1.0	1.0	1.0
Park Operations Superintendent	1.0	1.0	1.0	1.0
Volunteer Coordinator			1.0	1.0
Total Division FTEs	36.5	36.5	40.0	40.0

PARK MAINTENANCE & OPERATIONS DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 3,212,836	\$ 3,476,402	\$ 4,054,240	\$ 4,237,400
Benefits	1,454,803	1,419,644	1,756,590	1,860,190
Supplies	628,688	646,071	458,650	457,980
Services	2,408,275	2,590,611	2,921,160	3,031,610
Other	88,641	41,435	-	-
Total Expenditures	\$ 7,793,243	\$ 8,174,164	\$ 9,190,640	\$ 9,587,180



WORKLOAD INDICATORS

	2019	2020	2021	2022
Park and Open Space Acres Maintained	865	865	868	880
City Facility Acres Maintained	46	46	46	46
# of Times the Restrooms are Maintained	6,056	*	3,471*	3,890**
# of Field Preps for Fastpitch/Baseball/Softball	5,213	*	*	4,180**

*Impacted by State Covid restrictions.

**Actuals thru September 2022

GOALS

- Take over maintenance and operations for publicly accessible areas of new Van Doren's Landing Park and the Green River Natural Resource Area.
- Implement new Natural Resource Group to maintain natural areas, coordinate volunteer engagement in our parks and initiate educational programs about natural resources
- Continue to provide interdepartmental support for ongoing community and recreation programs, maintenance activities and capital projects
- Update maintenance standards with recreational value in the Park, Recreation and Open Space Plan
- Creation and implementation of a Kent Parks Environmental Sustainability Plan
- Continue to deliver a safe, well-maintained park system for the community to enjoy

CHALLENGES

- Establishing sustainable resources to support current park and open space maintenance service level expectations
- Quantifying increased public demand in park use and its compounding effect on service levels
- Managing aging park storm-water system infrastructure

PARK PLANNING & DEVELOPMENT DIVISION

FUN FACTS

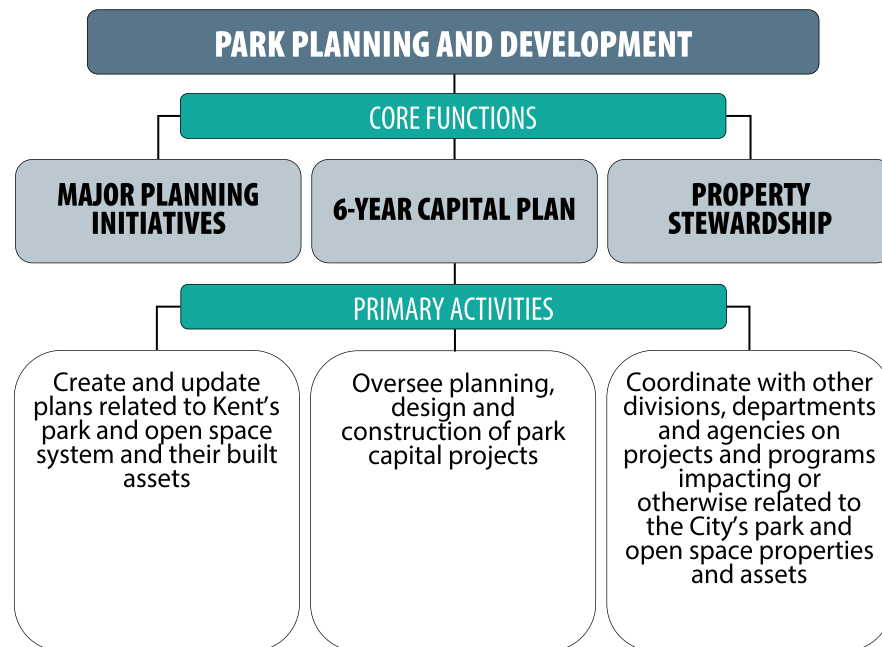
- The Huse Property in East Hill North will be home to a future Community Park
- The updated Kherson Park includes a Lunar Rover, Lunar Lander, Mission Control and projector
- Kent has over 39 miles of regional and nature trails throughout the park system
- Improvements to parks are partially funded by a percentage of Business & Occupational Tax
- PPD received over \$5 million in grant funding from seven grant applications in 2022

HIGHLIGHTS

- Completed the 2022 Parks and Open Space Plan
- Completed construction of Chestnut Ridge Park
- Completed construction of West Fenwick Park
- Completed construction of 4th and Willis Greenways
- Completed construction of Salt Air Vista Park
- Completed construction of Titus Railroad Park

DIVISION DESCRIPTION

Parks The Parks Planning & Development (PPD) Division helps create and implement the vision and plan for Kent's parks, trails and open spaces. We acquire new land to preserve for public use and re-invest in Kent's existing park and trail system. We manage park, trail and other improvement efforts through planning, design and construction phases. In addition to these park-specific projects, we coordinate closely with Public Works and Economic and Community Development on projects that directly affect the park system and co-manage projects with a significant landscape or placemaking component. Staff within this division are 100 percent funded with capital funds.



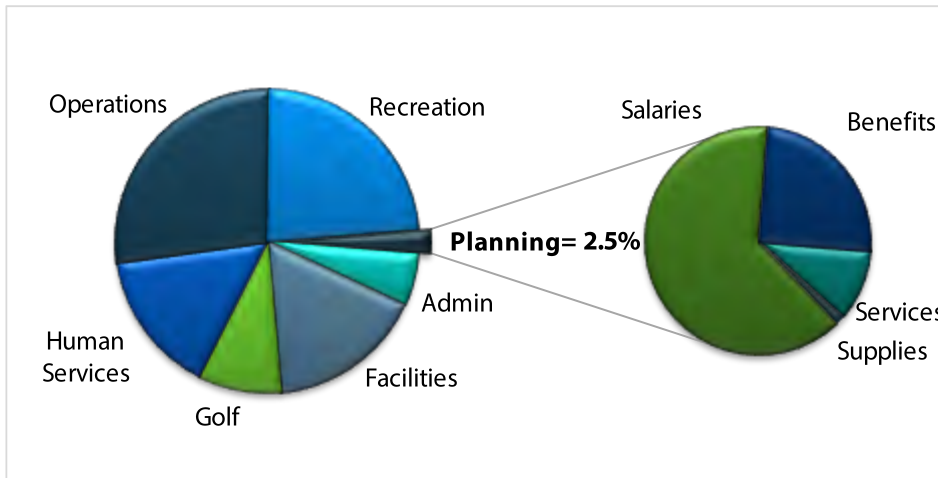
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Capital Facilities Project Manager	2.0	2.0	2.0	2.0
GIS Coordinator		1.0	1.0	1.0
Parks Planning & Dev Manager	1.0	1.0	1.0	1.0
Parks/Fac Planning & Dev Spec	1.0	1.0	1.0	1.0
Senior Planner	1.0	1.0	1.0	1.0
Total Division FTEs	5.0	6.0	6.0	6.0

PARK PLANNING & DEVELOPMENT DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 14,495	\$ 46,277	\$ 532,860	\$ 562,700
Benefits	1,228	17,414	209,810	221,300
Supplies	2,944	25,731	12,520	12,740
Services	12,084	(4,093)	85,230	90,600
Total Expenditures	\$ 30,751	\$ 85,330	\$ 840,420	\$ 887,340



WORKLOAD INDICATORS

	2019	2020	2021	2022
Major Planning Effort	2	3	2	3
In-house Design/Construction	2	2	2	3
Manage Contracted Design/Construction Project(s)	10	12	14	15
Major Coordination Effort	4	4	5	4

GOALS

- Complete design and construction of East Hill North Community Park
- Complete master plan and phase 1 improvements for Mill Creek Canyon Earthworks Park
- Complete design and construction of Springwood Park
- Complete design and construction of Garrison Creek Park
- Complete master plan for Springwood Park
- Complete construction of Morrill Meadows Phase 2
- Complete construction of Van Doren's Landing
- Complete construction of Kherson Park

CHALLENGES

- Sustainable source of funding to acquire property and add new park facilities in areas of the City that do not meet Level of Service
- Multiple assets on the verge of removal complicates prioritization process for replacement
- Identify funding for full-time, permanent position to lead the department's GIS data efforts

RECREATION & CULTURAL SERVICES DIVISION

FUN FACTS

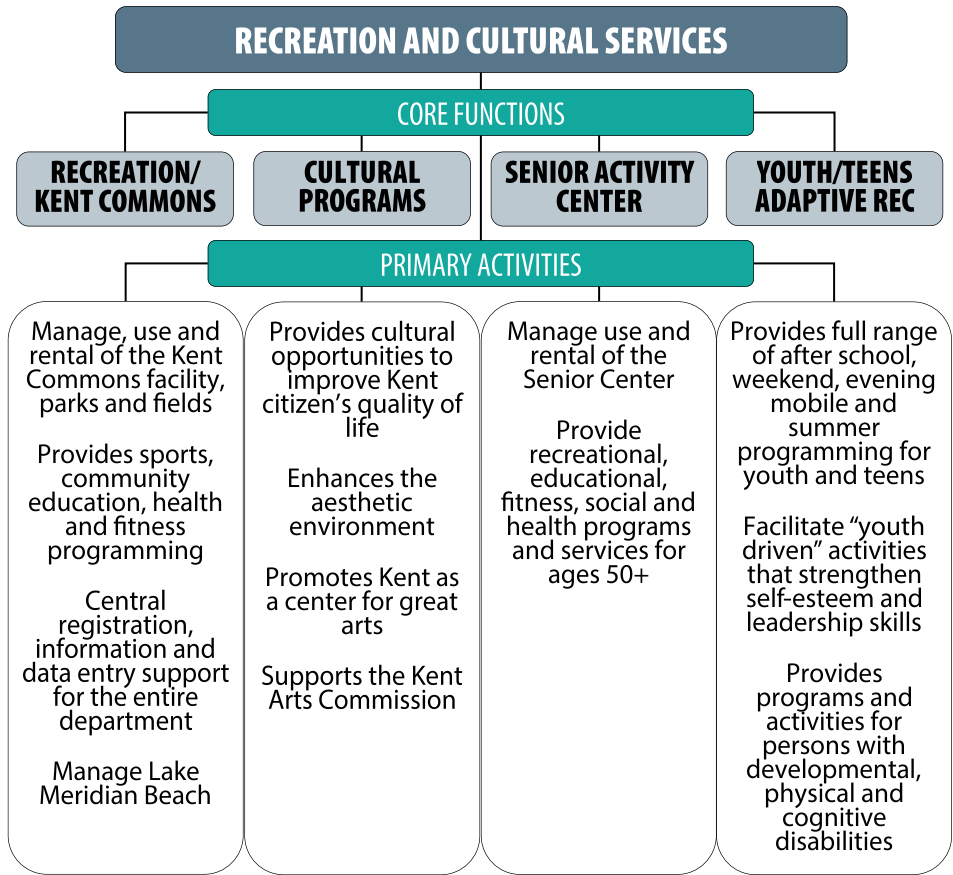
- Kent Commons hosts over 245,000 visitors annually
- The first Kent Senior Center opened in 1960 at the Kent Memorial Park Building
- Since it was founded in 1998, the Spotlight Series has hosted 243 performances with over 1,760 individual artists
- In partnership with Kent School District Food Services, over 7,700 kids enjoy a free lunch at Kent Parks Playgrounds every summer

HIGHLIGHTS

- Served 1.4 million people
- Provided 590 scholarships through Access to Recreation
- Implemented new RECTRAC Registration system and ePass cost recovery plan
- Awarded \$246,000 SEEK Grant for enhanced summer programming and waterfront safety
- Provided thousands of hours of programming, performances, sports and special events for youth, teens and families
- Provided 33,950 Meals on Wheels

DIVISION DESCRIPTION

The Recreation and Cultural Services Division provides recreation and cultural programming, community services and lifelong learning opportunities for youth, adults, seniors, families and people with disabilities. Staff manage use and access to all facilities, parks and fields. This integrated system of programs serves to help Kent be a healthy, active and inclusive community. The division provides direct support to the Arts Commission.



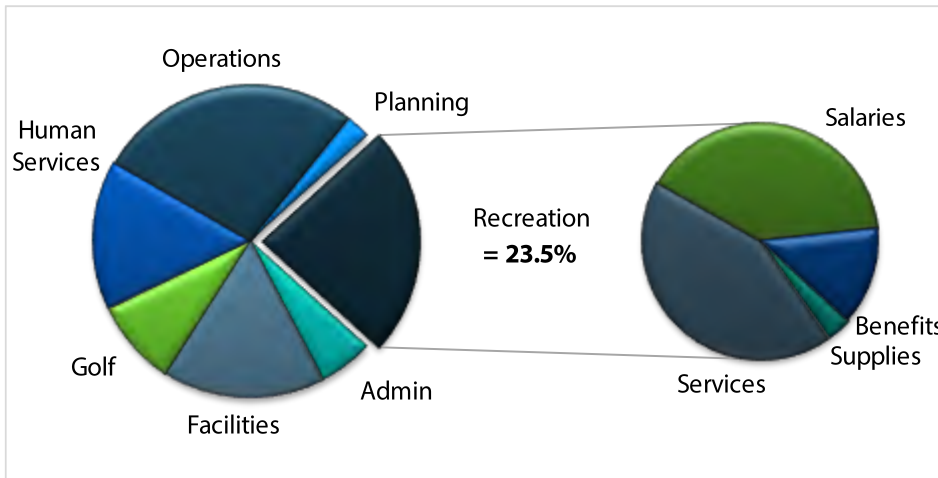
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Program Coordinator	10.0	11.0	11.0	11.0
Program/Admin Assistant	7.63	7.63	7.63	7.63
Parks Program Supervisor	2.0	2.0	2.0	2.0
Parks Systems Support Spec	1.0	1.0	1.0	1.0
Recreation Manager	3.0	3.0	3.0	3.0
Recreation Superintendent	1.0	1.0	1.0	1.0
Sr. Parks Program Facility Mgr.	1.0	1.0	1.0	1.0
Total Division FTEs	25.63	26.63	26.63	26.63

RECREATION & CULTURAL SERVICES DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 2,130,041	\$ 2,664,783	\$ 3,170,620	\$ 3,306,390
Benefits	911,991	947,858	1,063,060	1,113,940
Supplies	266,064	393,408	278,520	283,980
Services	2,401,940	2,997,950	3,422,670	3,507,920
Other	52,020	71,733	-	-
Total Expenditures	\$5,762,055	\$7,075,733	\$7,934,870	\$8,212,230



WORKLOAD INDICATORS

	2019	2020	2021	2022
Duplicated Adaptive Recreation Program Visits	10,880	*	*	9,550
Duplicated Youth Teen Program Visits	64,235	*	*	54,599
Annual Senior Center Visitors	115,472	*	28,978*	53,197
Annual Cultural Program Attendance	35,284	*	*	29,227
Access to Recreation Scholarships Provided	1,624	*	*	590*

*Impacted by State COVID-19 restrictions.

GOALS

- Continue implementation of the Comprehensive Recreation Program Plan
- Restore programming and facility access as COVID-19 impacts improve
- Identify alternative solutions for Teen Center location/programming as the Phoenix Academy transitions back to a middle school
- Recruit and hire adequate seasonal staff
- Create a youth sports initiative that incentivizes a return to active participation

CHALLENGES

- COVID-19 may continue to impact the return to programming and facility use
- Program sustainability and cost recovery in an uncertain financial climate
- Identifying adequate space for sports, programs and events
- Seasonal staff shortages impacting program and facility operation
- Continuing to serve and provide equitable and inclusive programming for an ever-changing diverse community

RIVERBEND GOLF COMPLEX DIVISION

FUN FACTS

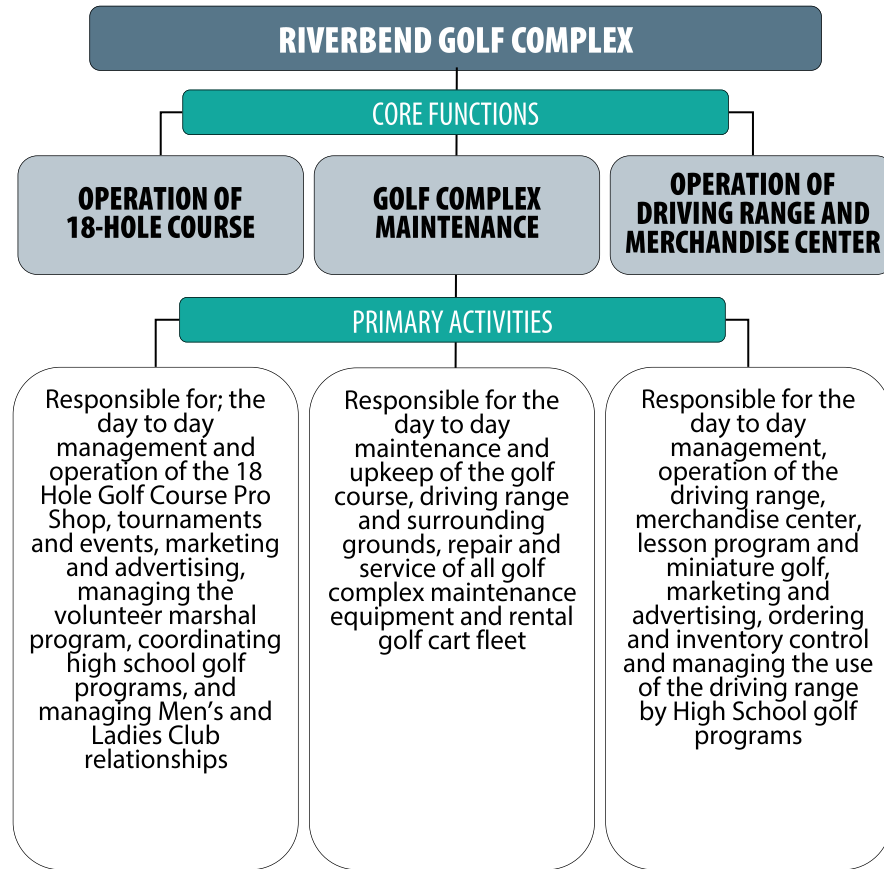
- In 2021, the Riverbend 18-hole golf course had over 68,000 rounds played
- Since reopening in August of 2021 there have been over 12,000,000 balls hit at the Driving Range
- The average golfer walks over six miles while playing 18 holes
- There are over 8,000 volunteer marshal hours at the 18-hole golf course annually
- Riverbend hosts over 1,500 Junior and High School rounds of golf annually
- Riverbend is the home course for four High School golf programs

HIGHLIGHTS

- 2022 was the first year since 2017 that the golf complex will have been fully functional (Golf Course, Driving Range, and Restaurant)
- Riverbend hosted the 2022 Washington Junior Golf Association "World Qualifier" with over 200 junior golfers competing
- Riverbend hosted our first ever Kent School District Cross Country Meet
- Riverbend hosted the first Half Lion/Green River Foundation golf tournament
- Over the past 20 years, the Riverbend 18-hole golf course has consistently ranked as one of the busiest public golf courses in the State of Washington

DIVISION DESCRIPTION

The Riverbend Golf Complex features an 18-hole championship golf course, driving range, lesson center and a full-line golf retail pro shop. The maintenance of the complex is performed by complex staff and includes the daily maintenance of the 18-hole golf course, driving range facility, surrounding grounds and service and repair of the Golf Complex maintenance equipment and a fleet of 74 golf carts.



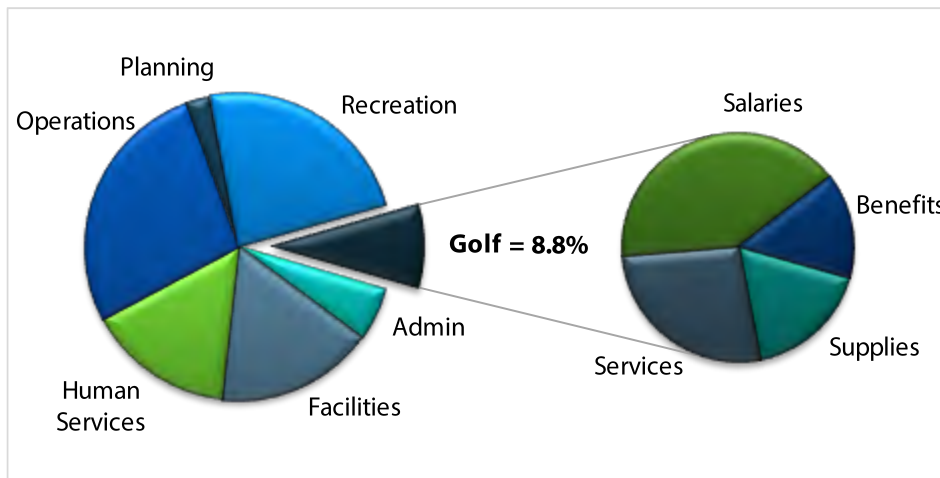
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Assistant Golf Professional	1.0	1.0	1.0	1.0
Field Supervisor			1.0	1.0
Golf Accounting Supervisor	1.0	1.0	1.0	1.0
Golf Course Manager	1.0	1.0	1.0	1.0
Head Golf Professional	2.0	2.0	2.0	2.0
Maintenance Worker 4	2.0	2.0	1.0	1.0
Mechanic 2	1.0	1.0	1.0	1.0
Total Division FTEs	8.0	8.0	8.0	8.0

RIVERBEND GOLF COMPLEX DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 962,212	\$ 1,169,307	\$ 1,210,660	\$ 1,252,890
Benefits	360,427	386,861	435,600	460,080
Supplies	493,438	530,548	525,600	536,140
Services	764,947	831,185	788,280	819,550
Total Expenditures	\$2,581,024	\$2,917,900	\$2,960,140	\$3,068,660



WORKLOAD INDICATORS

	2019	2020	2021	2022
18-Hole Golf Course - Rounds	59,450	60,522	68,027	65,279
Green Fee Revenue	\$ 1,203,626	\$ 1,429,972	\$ 1,568,335	\$ 1,709,000
Rental Revenue	\$ 189,846	\$ 207,717	\$ 210,792	\$ 221,500

GOALS

- Continue to reinvest in the golf complex utilizing the six-year Capital Improvement Plan
- Market and advertise the completion of the Driving Range Remodel Project
- Continue to partner with Half Lion Public House to offer a complete golfing experience
- Continue to improve the playing conditions of the golf course by refining maintenance practices and making on-course improvements
- Update the aging irrigation system to increase efficiency and reduce water consumption
- Renovate parking lot and clubhouse landscaping to improve the street aesthetics of the Golf Complex

CHALLENGES

- Increasing competition among local area golf courses
- The impacts of weather on play and merchandise sales
- High number of part-time staff and starting wages
- Theft, vandalism and the impacts of homelessness
- Creating more time to increase social media marketing efforts
- Impacts from current job market and the rise of part-time wages

This page left intentionally blank.



Police



POLICE DEPARTMENT

ACCOMPLISHMENTS

- Body cameras were fully deployed to all members of the department
- We stood up a Recruiting unit to fill our vacancies. In six months, the unit filled all our vacancies
- Diversity, Equity and Inclusion Enhancements (internal and external) to include developing an officer position to work on DEI issues
- Remained within budget for 2022 even with hiring over 30 new officers

GOALS

- Refine a social justice and equity plan to enhance police legitimacy and increase public trust
- Enhance our data collection and analytics
- Ongoing development of staff and succession planning
- Develop a strategy to grow the department to increase our ability to reduce crime, improve police/community relations and provide a safe community for our citizens
- Continue our Community Immersion Law Enforcement Program

MISSION STATEMENT

Committed to protecting and caring for our community by providing quality police service and being adaptable to the needs of our diverse city.

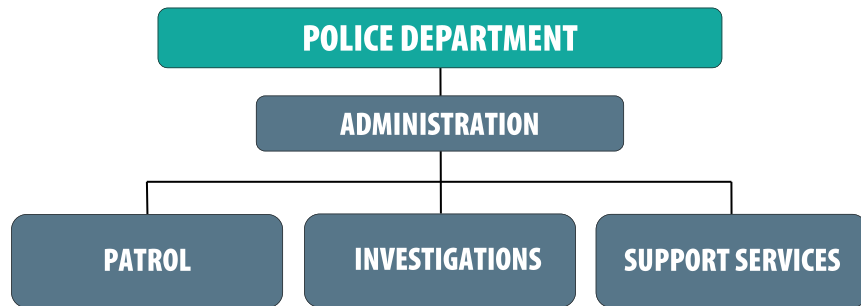
Core Values—Service, Professionalism, Integrity

Principles—Accountability, Innovation, Inclusion, Respect

DEPARTMENT SUMMARY

The Kent Police Department’s three core services are:

- ◆ General law enforcement, emergency and non-emergency calls
- ◆ Investigation of criminal cases
- ◆ Booking and housing of misdemeanor arrests



DEPARTMENT STAFFING

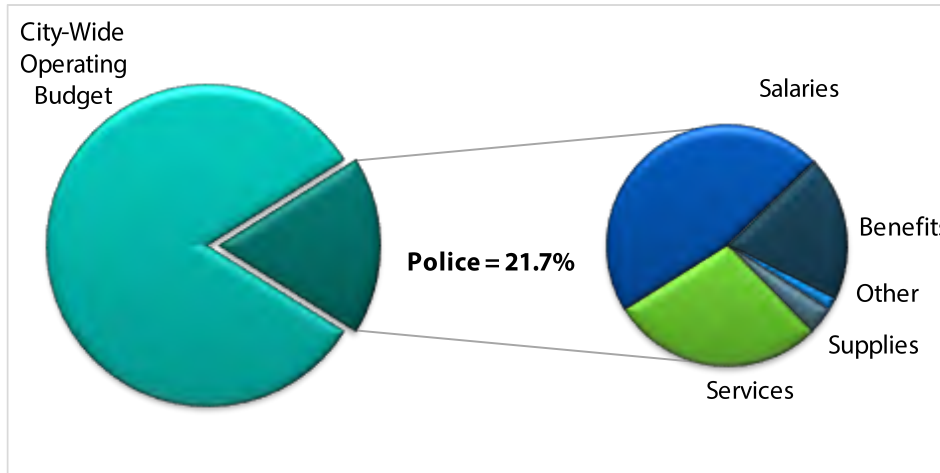
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Patrol	115.00	116.00	101.00	101.00
Investigations	46.75	46.75	42.00	42.00
Support Services	63.53	64.53	87.00	86.00
Total Department FTE's	225.28	227.28	230.00	229.00

POLICE DEPARTMENT

OPERATING EXPENDITURES BY DIVISION

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Patrol	\$ 20,892,230	\$ 24,109,755	\$ 27,848,960	\$ 29,761,470
Investigations	8,977,033	10,020,993	9,166,470	9,620,710
Support Services	21,965,121	23,712,340	28,420,100	29,567,220
Total Expenditures	\$51,834,383	\$57,843,088	\$65,435,530	\$68,949,400

2023-24 NET OPERATING EXPENDITURES BY CATEGORY



MAJOR BUDGET IMPACTS

- ◆ The Kent Police Department is underfunded when compared to local peer agencies in funding per capita.
- ◆ Due to an issue of being critically understaffed, at 166 sworn officers when by comparable standards we should be at 195 officers, and the increase in violent crime within the City, the department has utilized high amounts of overtime to provide essential public safety requirements. This has created historically predictable but underfunded overtime budgets where the department exceeded overtime by approximately 220 percent for 2021 and 250 percent in 2022.

FUNDING SOURCES

- General Fund: 83.8%
- Criminal Justice Fund: 14.7%
- Human Services: 1.5%

NEW INITIATIVES

- Updating records management system to integrate with our body worn cameras
- Updating use of force policies to follow the Attorney General's model policy
- Utilize technology and software to aid in crime fighting

SIGNIFICANT CHANGES

- Set up a new unit called the Community Services Unit. This unit has the Special Operations Unit (SOU), Community Education Unit (CEU), the Neighborhood Response Team (NRT), Code Enforcement and the Co-Responder Unit.
- Organized the Investigations Division into four units; Homicide/Violent Crime Unit, Major Crimes Unit, Special Assault Unit and Special Investigations Unit
- Able to bring back a Corrections Officer position, a Records Specialist position and the Evidence Supervisor

PATROL DIVISION

FUN FACTS

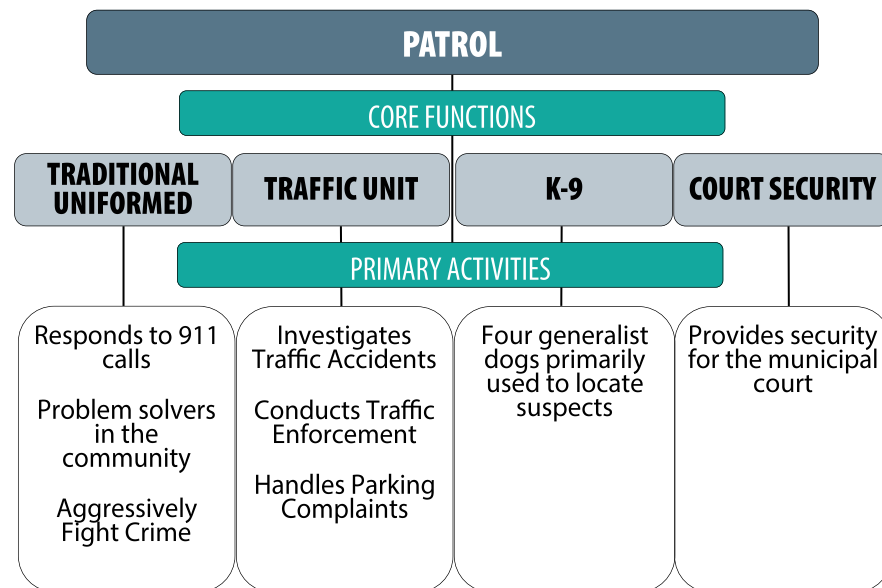
- The Patrol Division is equipped with 98 vehicles, including patrol cars and specialty vehicles
- The Patrol Division has 12 Unmanned Aircraft System (UAS) pilots that operate our Patrol UAS
- All Patrol Officers are assigned a body worn camera

HIGHLIGHTS

- Patrol fleet was improved by continuing to issue out assigned vehicles to officers and adding F-150 police trucks to the fleet
- Numerous technology improvements were made to increase the efficiency for Police Officers to include Body Worn Cameras, Telestaff and Evidence.com for pictures and taped statements
- Patrol continues its emphasis on Intelligence Led Policing and hot spot policing to impact crime and keep the community safe
- Patrol has continued to conduct operations each and every day as we deal with staffing challenges not only internally, but also staffing challenges that our external partners are experiencing as well

DIVISION DESCRIPTION

The Patrol Division's focus is to protect the community and to achieve the department's mission that "we are committed to protecting and caring for our community by providing quality police service and being adaptable to the needs of our diverse City." Officers assigned to the patrol division accomplish the department's mission by using the Intelligence-led Policing model to respond to emergency calls and calls for service, conduct investigations, traffic enforcement, conduct preventative patrols and use innovative strategies to solve problems in the community. The division also works to build better relations with the public through trust and respect.



DIVISION STAFFING

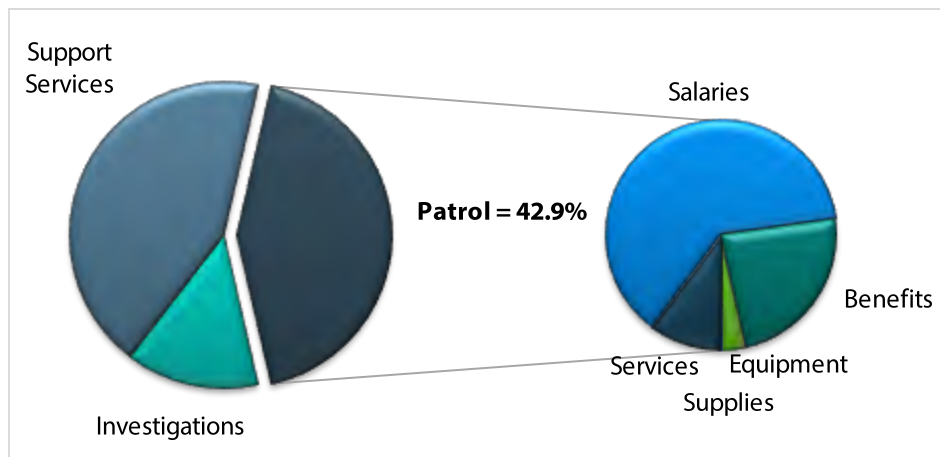
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Assistant Chief	1.0	1.0	1.0	1.0
Commander	4.0	4.0	3.0	3.0
Sergeant	12.0	13.0	11.0	11.0
Patrol Officer	95.0	95.0	81.0	81.0
Administrative Assistant 2	1.0	1.0	1.0	1.0
Parking Enforcement Asst	2.0	2.0	2.0	2.0
Court Security Officer			2.0	2.0
Total Division FTE's	115.0	116.0	101.0	101.0

*Some Officers were moved to newly created Support Services units in 2023.

PATROL DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 13,747,772	\$ 15,689,489	\$ 17,544,850	\$ 18,540,830
Benefits	4,852,875	5,062,694	6,569,420	7,054,920
Supplies	143,341	67,056	149,080	151,730
Services	2,007,311	3,021,006	2,647,610	3,047,990
Equipment	140,930	269,510	938,000	966,000
Total Expenditures	\$20,892,230	\$24,109,755	\$27,848,960	\$29,761,470



WORKLOAD INDICATORS

	2019	2020	2021	2022
Computer Automated Dispatch (CAD) Incidents	98,502	90,518	88,371	89,882
Automated Records System (ARS) Reports Written	18,696	16,424	16,181	17,194
On Line Reports	3,083	3,669	3,562	4,438
Total Case Reports	21,779	20,093	19,743	21,632

GOALS

- Increase public trust through modeling our mission and values and improved public contacts
- Continue to provide the most up-to-date training to our officers to aid in all aspects of their specific jobs and service to the community
- Increased response efficiency with the car per officer program

CHALLENGES

- Lowest staffing per capita compared to our regional peers
- Continued staffing issues as we work to train our newly hired officers
- The rise in crime in 2022 with the trend continuing into 2023
- COVID-19 pandemic rebound and the challenges to book for misdemeanor and felony property crimes
- Homeless population
- Insufficient mental health services
- Legislative law changes

PATROL DIVISION

PATROL CORE FUNCTION DESCRIPTIONS

Traffic Unit

The Traffic Unit is composed of one sergeant, eight officers (currently seven assigned to unit), and two parking enforcement officers (currently one is assigned to the unit.) The Traffic Unit is tasked with providing safe and efficient vehicular and pedestrian movement throughout the City. The unit works to prevent and reduce injury and death related to vehicle collisions through aggressive traffic enforcement and education. The unit utilizes marked, and unmarked traffic vehicles to conduct enforcement, respond to collisions and other traffic/parking related calls for service. The officers, who also serve as members of our Collision Analysis and Reconstructive Squad (CARS), respond to collisions that result in life threatening injuries or death. They utilize advanced investigative techniques and equipment to complete these complex investigations.

K-9 Unit

The Kent Police K-9 Unit consists of four generalist teams (two of the K9 teams are newly trained) which allows us to have a K-9 team on duty from 0800 to 0400 every day of the week. The generalist teams are primarily used to locate felony and misdemeanor suspects. This is done through tracking the suspects from crime scene, performing building searches or searching areas. These generalist teams are also able to locate evidence that would have otherwise gone undetected. The use of police K-9's in either of these roles greatly enhances the ability of the Kent Police Department to aggressively fight crime by locating wanted suspects and finding crucial evidence.

Traditional Uniformed

The traditional uniformed section of the Patrol Division is comprised of the uniformed Officers that respond to emergency calls, general calls for service, conduct basic investigations and perform proactive patrol. They are the most visible segment of our department and have the most interaction with the community. These Officers perform a complex balance of diligently pursuing criminals while at the same time being engaged with the community to build stronger relationships and increase public trust. Uniformed Officers work 12 hour days with three days on, four days off, then four days on and three days off, rotating throughout the year. They are organized into two sides where one side works while the other is off. They also have four different shifts during each day they work.

Court Security

The Kent Police department employs two Court Security Officers. They are limited commission officers who maintain order and security for the Kent Municipal Court facility. They monitor the court security scanner and weapons detector. They conduct security inspections of the facility and report and record all incidents that threaten security. They also escort inmates from the City of Kent Correctional Facility to the Court and back.



This page left intentionally blank.

INVESTIGATIONS DIVISION

FUN FACTS

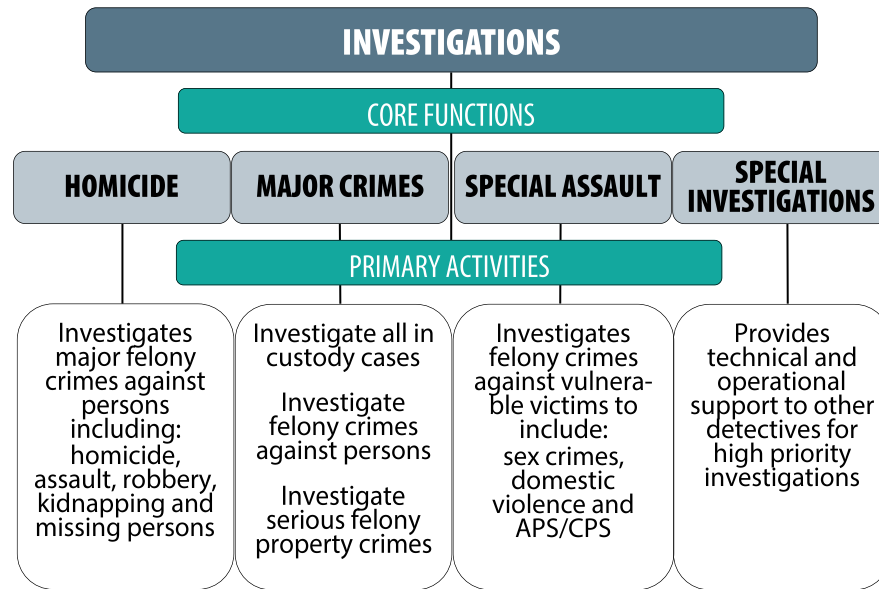
- We created a proactive element within our Investigations Division for high profile violent crime incidents. Over the last two years it has helped contribute to clearing 13 out of 15 homicides in 2021 and 8 out of 10 homicides in 2022
- We have detectives assigned to the Valley Independent Investigations Team which investigates deadly force incidents in south King County

GOALS

- Increase the use of technology, especially in the areas of digital forensics and enhanced cell phone tracking (now required by prosecutors for felonies)
- Continue the focus on reducing violent crime through in-depth investigations and arresting those responsible
- Continue succession planning for our technical positions in the Division

DIVISION DESCRIPTION

The Investigations Division’s purpose is to investigate Felony Level Crimes including crimes of violence, special victim crimes and property crimes. These investigations are initiated either through referrals from patrol officers, in-progress callouts or ongoing intelligence and data collection. This division also provides digital forensics and crime scene detectives. The Division is made up of the Homicide and Violent Crimes Unit, the Major Crimes Unit, the Special Assault Unit and the Special Investigations Unit.



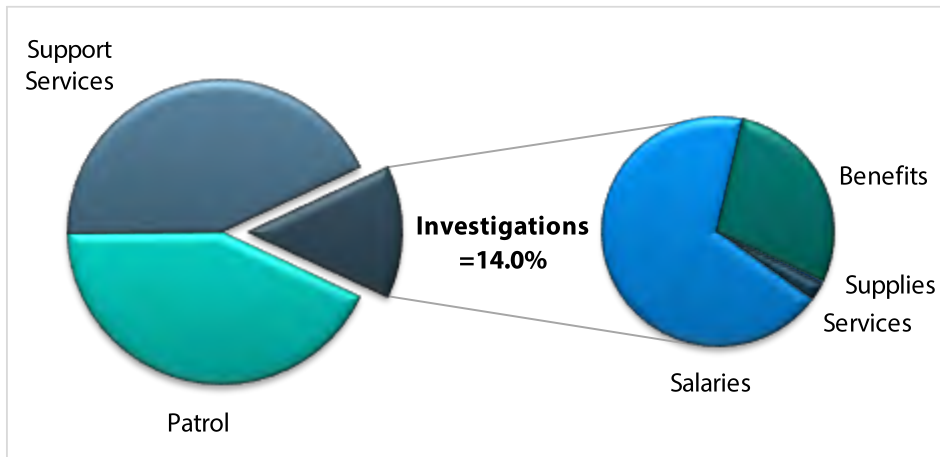
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Assistant Chief	1.0	1.0	1.0	1.0
Commander	2.0	2.0	2.0	2.0
Sergeant	4.0	4.0	4.0	4.0
Detective	33.0	33.0	33.0	33.0
Administrative Assistant	1.0	1.0	1.0	1.0
Community Ed Coordinator	2.0	2.0	0.0	0.0
Code Enforcement Officer	2.0	2.0	0.0	0.0
Office Technician	0.75	0.75	0.0	0.0
Task Force Office Manager	1.0	1.0	1.0	1.0
Total Division FTE's	46.75	46.75	42.00	42.00

INVESTIGATIONS DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 6,350,691	\$ 6,235,858	\$ 6,295,950	\$ 6,584,380
Benefits	2,073,433	1,918,501	2,584,570	2,755,690
Supplies	18,287	12,221	38,590	39,350
Services	330,833	1,823,542	247,360	241,290
Equipment	203,788	30,871	-	-
Total Expenditures	\$ 8,977,033	\$ 10,020,993	\$ 9,166,470	\$ 9,620,710



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Person Cases	1,037	955	827	*n/a
# of Property Cases	399	443	334	*n/a
# of Homicide/Violent Crime Unit Cases	*n/a	*n/a	*n/a	317
# of Major Crimes Unit Cases	*n/a	*n/a	*n/a	553
# of Special Assault Unit Cases	*n/a	*n/a	*n/a	418
# of After hours/off duty call outs	56	69	70	63

*Began tracking Homicide/Violent Crime, Major Crimes and Special Assault Unit Cases in 2022 in place of number of Person Cases and Property Cases

HIGHLIGHTS

- Four new detectives (both additions and replacements) were assigned to the division during 2022 to assist with a significant increase in case load
- SIU uses technology to serve almost half the warrants in King County dealing with cell phone pen registers and vehicle tracking
- Transformed the Division into four different units. Homicide/Violent Crime Unit, Major Crimes Unit, Special Investigations Unit and Special Assault Unit

CHALLENGES

- Significant increase in felony crime cases, due to lack of accountability and prosecution by the King County justice system
- To keep up with demanding caseloads of major crimes, detectives exceeded budgeted overtime by 863 percent in 2021 and over 750 percent in 2022
- Aggravated assaults up 32 percent in 2020
- Vehicle thefts up 31 percent, stolen vehicle recoveries up 40 percent in 2022
- Commercial burglaries up 58 percent in 2022
- COVID-19 restrictions for incarceration limited accountability and resulted in an increase in property crimes

INVESTIGATIONS DIVISION

INVESTIGATIONS FUNCTION DESCRIPTIONS

Homicide and Violent Crime Unit (HVCU)

The Homicide and Violent Crime Unit has nine Detectives assigned, when fully staffed, that are supervised by a Sergeant that reports to the Detective Commander. The unit is responsible for major felony violent crimes against persons including: homicide, assault, robbery, kidnapping, and missing persons (involving deadly weapons, serious injury or high profile). As time permits, they also handle non-serious felony property crimes .

Major Crimes Unit (MCU)

The Major Crimes Unit has eight Detectives assigned, when fully staffed, that are supervised by a Sergeant that reports to the Detective Commander. The unit is responsible for investigating in custody referrals, felony crimes against persons and serious felony property crimes (serial cases, high profile Organized Retail Theft, high value/impact). As time permits, they also handle non-serious felony property crimes .

Special Assault Unit (SAU)

The Special Assault Unit has eight Detectives assigned, when fully staffed, that are supervised by a Sergeant that reports to the Special Investigations Commander. The unit is responsible for investigating felony crimes against vulnerable victims including: sex crimes, domestic violence, APS/CPS referrals, ICAC referrals, human trafficking referrals and RSO tracking (when applicable). As time permits, they also handle non-serious felony property crimes.

Special Investigations Unit (SIU)

The Special Investigations Unit currently has seven Detectives assigned, when fully staffed, that are supervised by a Sergeant that reports to the Special Investigations Commander. The unit provides technical and operational support for high priority investigations using technology, surveillance and apprehension based on investigative priority within the division. As time permits, they also handle non-serious felony property crimes.



This page left intentionally blank.

SUPPORT SERVICES DIVISION

FUN FACTS

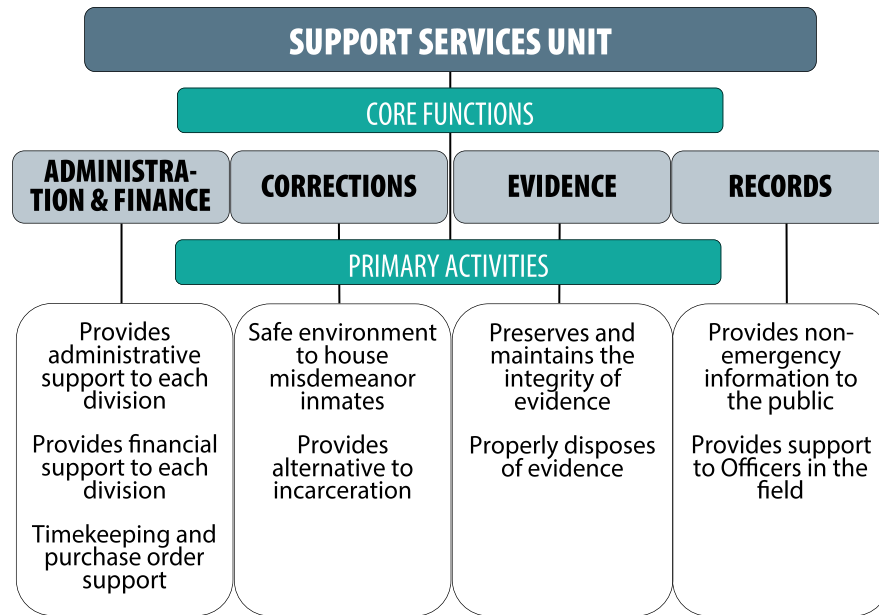
- In 2022 Kent Police hired three Corrections Officers
- Most all COVID-19 protocols for the corrections facility were lifted and the facility population, while still below pre-COVID-19 numbers, regularly stayed above 60 inmates

HIGHLIGHTS

- The Police Department is preparing for WASPC Accreditation in 2023
- Peer Fitness efforts are back underway with our newly completed training room at the main station

DIVISION DESCRIPTION

The Support Services Division is comprised of the Community Services Unit (CSU), Professional Standards Unit, Records Unit, Evidence Unit, Finance/Procurement, Corrections and Administrative Staff. The division is responsible for operating the City of Kent Correctional Facility, neighborhood and business long term problem solving, mental health outreach and linking those in crisis to services, intake and storage of evidence, records management and retention, real-time support to Officers in the field, administrative support, recruiting and hiring, training, facility upkeep and in-person/phone customer service. This division encompasses three units providing 12 core functions within the department.

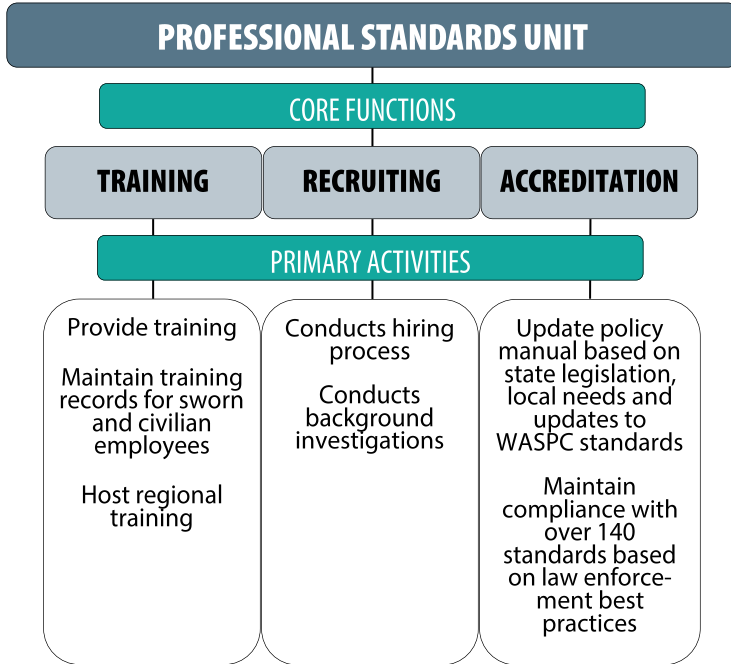


DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Assistant Chief	0.0	0.0	1.0	1.0
Administration	11.0	12.0	6.0	6.0
Corrections	28.0	28.0	29.0	28.0
Evidence	3.0	3.0	4.0	4.0
Financial Analyst	2.0	2.0	2.0	2.0
Records	12.0	12.0	12.0	12.0
Court Security Officer	1.53	1.53	0.0	0.0
Recruiting	3.00	3.00	0.0	0.0
Training	3.00	3.00	0.0	0.0
Total Division FTE's	63.53	64.53	54.00	53.00

SUPPORT SERVICES DIVISION

DIVISION STRUCTURE



DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Commander	0.0	0.0	1.0	1.0
Sergeant	0.0	0.0	2.0	2.0
Officer	0.0	0.0	8.0	8.0
Administrative Assistant 2	0.0	0.0	1.0	1.0
Total Division FTE's	0.0	0.0	12.0	12.0

*Officers were moved from Patrol to this unit when it was created in 2023.

FUN FACTS

- In 2022 Kent Police hired 36 police officers as well as three Corrections Officers, a Parking Enforcement Officer, a Records Specialist and an Evidence Technician
- The first Patrol Tactics classes, a state mandated 24-hour program focusing on de-escalation, empathy and how they are employed on patrol calls, were conducted. This involved all sworn Officers and was resourced, planned and trained by our own Instructors.

HIGHLIGHTS

- The Police Department is preparing for WASPC Accreditation in 2023
- Peer Fitness efforts are back underway with our newly completed training room at the main station
- For the first time all 166 sworn Officer positions were filled

SUPPORT SERVICES DIVISION

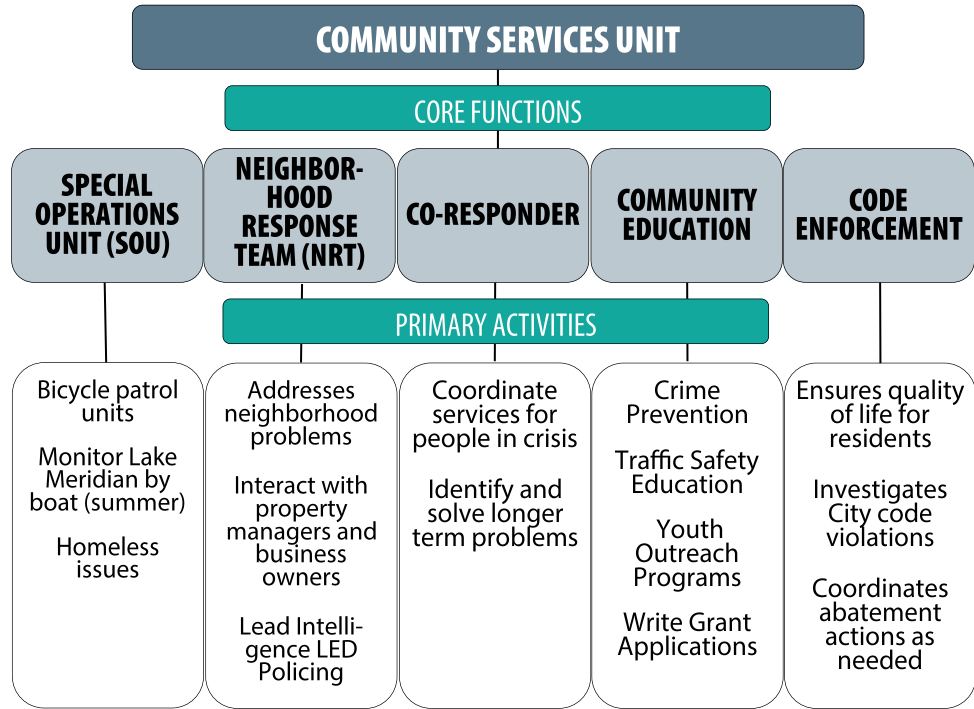
FUN FACTS

- Bicycle patrols result in more than twice as many contacts with the public than vehicle patrols
- Patrol boats are designed for rapid response, providing law enforcement, marine assistance, search and rescue missions, as well as boating accident investigation
- The Explorers Program gives teenagers the opportunity to explore the criminal justice system through a number of training experiences
- Moving code enforcement to the Police department affords the Code Enforcement Officers the ability to write citations thereby saving time and resources

HIGHLIGHTS

- Recently promoted a Records Specialist to a vacant Code Enforcement Officer position
- Established the Co-Responder program to assist people in crisis
- The Game of Life Conference for Kent youth was held in person for the first time since COVID-19
- Successfully hosted the Game of Life Conference virtually through Microsoft Teams in 2021

DIVISION STRUCTURE



DIVISION STAFFING

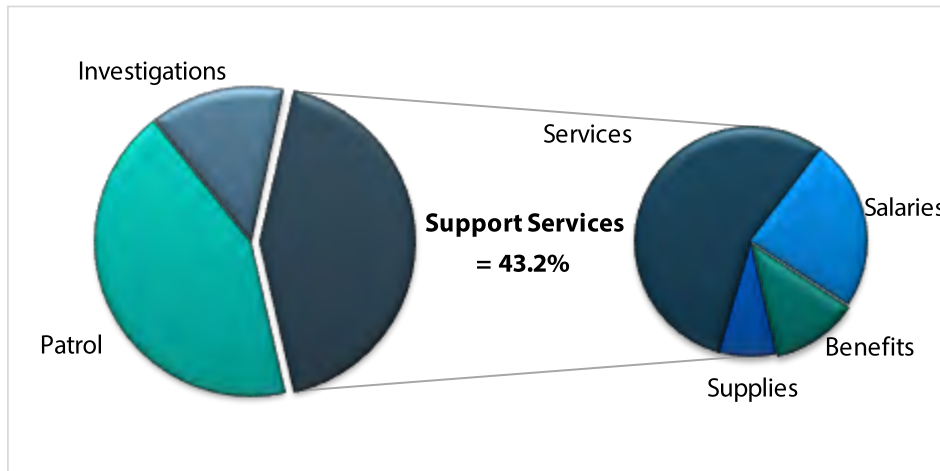
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Commander	0.0	0.0	1.0	1.0
Sergeant	0.0	0.0	3.0	3.0
Officer	0.0	0.0	12.0	12.0
Community Ed Coordinator	0.0	0.0	2.0	2.0
Code Enforcement Officer	0.0	0.0	2.0	2.0
Crime Analyst	0.0	0.0	1.0	1.0
Total Division FTE's	0.0	0.0	21.0	21.0

*Officers were moved from Patrol to this unit when it was created in 2023.

SUPPORT SERVICES DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 5,398,553	\$ 6,488,493	\$ 6,821,050	\$ 7,043,400
Benefits	2,500,468	2,744,138	3,415,920	3,588,730
Supplies	1,503,396	1,657,314	2,285,480	2,332,650
Services	12,532,261	12,693,905	15,734,450	16,435,980
Equipment	30,443	128,490	163,200	166,460
Total Expenditures	\$21,965,121	\$23,712,340	\$28,420,100	\$29,567,220



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Evidence Items Processed	10,248	8,902	7,960	8,493
# of Evidence Items Disposed	11,443	8,253	5,423	6,357
# of Reports Reviewed	32,998	31,563	32,784	36,558
# of NRT cases	409	401	124	82
# of Code enforcement cases	87	484	508	262
Jail Work Crew Hours	25,523	23,171	25,075	6,995
Average Jail Population	150.0	133.7	119.0	60.3

GOALS

- Continue to re-evaluate our hiring process to streamline the process and capture candidates quickly with the intention of hiring all existing vacant civilian positions by the third quarter of 2023
- Work on Evidence/Property Storage issues and solutions and how the KEHOC site will be utilized from an evidence storage perspective
- Maintain less than five sworn vacancies as we explore options for increasing overall staffing numbers
- Implementation/training/ labor negotiations to arm Corrections Officers so they can conduct prisoner transports

CHALLENGES

- Staffing and retention
- Basic Law Enforcement Academy wait times for new hire admissions
- Updating current facilities
- Facility space for growth and development

SUPPORT SERVICES DIVISION

SUPPORT SERVICES FUNCTION DESCRIPTIONS

Administration and Finance

There are four primary Administrative assistants (two of the four are currently staffed) that provide administrative support to each division. There are also two Finance analysts that provide financial support to each division and ensure the completion, documentation and tracking of the purchases, billings and monies handled by the police department.

Corrections

The City of Kent Corrections Facility (CKCF) opened in 1986 with just 48 beds and by double bunking the cells in 1991, capacity expanded to 96 beds. The jail has seen an increase in the average population after COVID restrictions. The population includes offenders serving on programs, home detention, work release and work crew. The facility houses misdemeanor offenders arrested by Kent Police Officers and contracts with Federal Way Police Department to house some of their offenders. CKCF employs 37 staff members, which includes a Commander, six Sergeants, 20 Officers, one Administrative Assistant plus cooks and medical staff.

CKCF became accredited in 2017 through The Washington Association of Sheriffs and Police Chiefs (WASPC). Kent was the first city agency in Washington to be recognized as dually accredited by successfully completing the accreditation requirement for both Police Operations and Jail Management. Law enforcement agencies seeking state accreditation in Jail Management must gain compliance with 174 jail standards. In 2021 CKCF successfully reaccredited through WASPC.

The City of Kent Corrections Facility partners with several community members from local churches, Alcoholics Anonymous and Narcotics Anonymous to offer support and services to offenders. The facility also offers a jail chaplaincy program that was developed in 2017 in collaboration with Chaplain Pat Ellis, the Kent Police Department Chaplain.

Evidence

The Evidence Unit consists of three Evidence Custodians who report to the Evidence Supervisor. The Evidence/property function is a critical part of the organization. Evidence personnel are responsible for tracking the receipt, storage, safekeeping, release and disposal of all evidence and property Kent's agency possesses. They ensure that evidence is preserved and safeguarded in accordance with laws and department policies and procedures.

Records

The Records Unit is comprised of two Supervisors and ten Specialists, and the primary responsibility of the Records Unit is to be the "keepers of data." From protection orders to warrants, collision reports to concealed pistol licenses, fingerprinting to updating criminal histories with disposition information, Records personnel enter, retrieve and verify data and then relay that info to support different operations.

Records collaborates with Officers and Detectives, City personnel, outside law enforcement agencies, courts, other state agencies and the public to provide requested information. Additionally, Records conducts quality assurance checks for all police reports to ensure they are National Incident Based Report System (NIBRS) compliant and maintain the supportive documentation that is added to cases per the retention schedule.

SUPPORT SERVICES DIVISION

SUPPORT SERVICES—PROFESSIONAL STANDARDS FUNCTION DESCRIPTIONS

Training

The Training Unit includes one Sergeant, one Officer and a Range Master who provides training and maintains training records for more than 200 sworn and civilian employees. The Training Unit conducts 15 in-service training days each year. These trainings consist of state required training classes such as first aid, patrol tactics and working with the mentally disabled. In addition, officers attend elective training that is geared toward their career path or goals. Kent also participates in regional training, such as active shooter, SWAT and civil disturbance.

The Kent training facility hosts regional training. Agencies from all around Washington and surrounding states come to attend classes taught by national training instructors. The courses range from interview and interrogation techniques to a variety of leadership courses. The facility houses a five-lane indoor shooting range where all sworn employees are required to pass a variety of courses in both handgun and rifle ranges at a level 10 percent higher than state standards.

Recruiting

The recruiting unit consists one Sergeant and an Officer who use a combination of in-person outreach and social media presence to further the department's effort to attract quality candidates. The department has taken several steps to pursue high-quality police candidates to fill vacant positions due to retirements, attrition and city growth. The unit continually reviews its hiring and training practices to attract and retain well qualified candidates. The department, maintaining a focus on enhancing the agency diversity and our partnership with various community groups, has been an integral part of attracting ethnically and culturally diverse candidates. The agency continues to hire both lateral experienced Police and Corrections Officers and entry-level Police and Corrections Officers to help maintain balanced levels of experience.

Accreditation

In November 2015, the Kent Police Department was awarded state accreditation through the Washington Association of Sheriffs and Police Chiefs (WASPC) and was re-accredited in November of 2018. Accreditation requires compliance with over 140 standards based on law enforcement best practices and governs everything from records management, to use of force, to patrol, to investigations. The Kent Police Department has a comprehensive policy manual which is updated twice a year in response to state legislation, local needs and updates to WASPC standards

SUPPORT SERVICES DIVISION

SUPPORT SERVICES—COMMUNITY SERVICES FUNCTION DESCRIPTIONS

Special Operations Unit (SOU)

The Special Operations Unit is a team of eight bicycle Officers that are supervised by a Sergeant. The unit specializes in tackling issues and situations that are not as accessible to regular Patrol Officers in vehicles and they patrol and conduct boating enforcement on Lake Meridian during the summer months. They concentrate much of their effort on addressing homelessness issues. They work closely with downtown businesses, the Parks Department, the Public Works Department and Corrections to clean up areas of camps and dumped garbage. The team partners with multiple community organizations, i.e., Catholic Community Services, Union Gospel Mission and Sound Health to provide resources to the homeless to assist them in changing their situation.

Neighborhood Response Team (NRT)

NRT is made up of four Police Officers, a Civilian Crime Analyst and are supervised by the NRT Sergeant. NRT's primary function is to address crime trends and neighborhood problems by partnering with community members, landlords, businesses, Block Watch Groups, the Community Education Unit and Code Enforcement. NRT drives the Intelligence Led Policing model for the department and focuses on quality-of-life issues and crime problems throughout the City by proactively using the Problem Oriented Policing practices for problem solving and prevention. Each NRT Officer is assigned one of the four sectors of the city and their strength is developed through community engagement.

Co-Responder

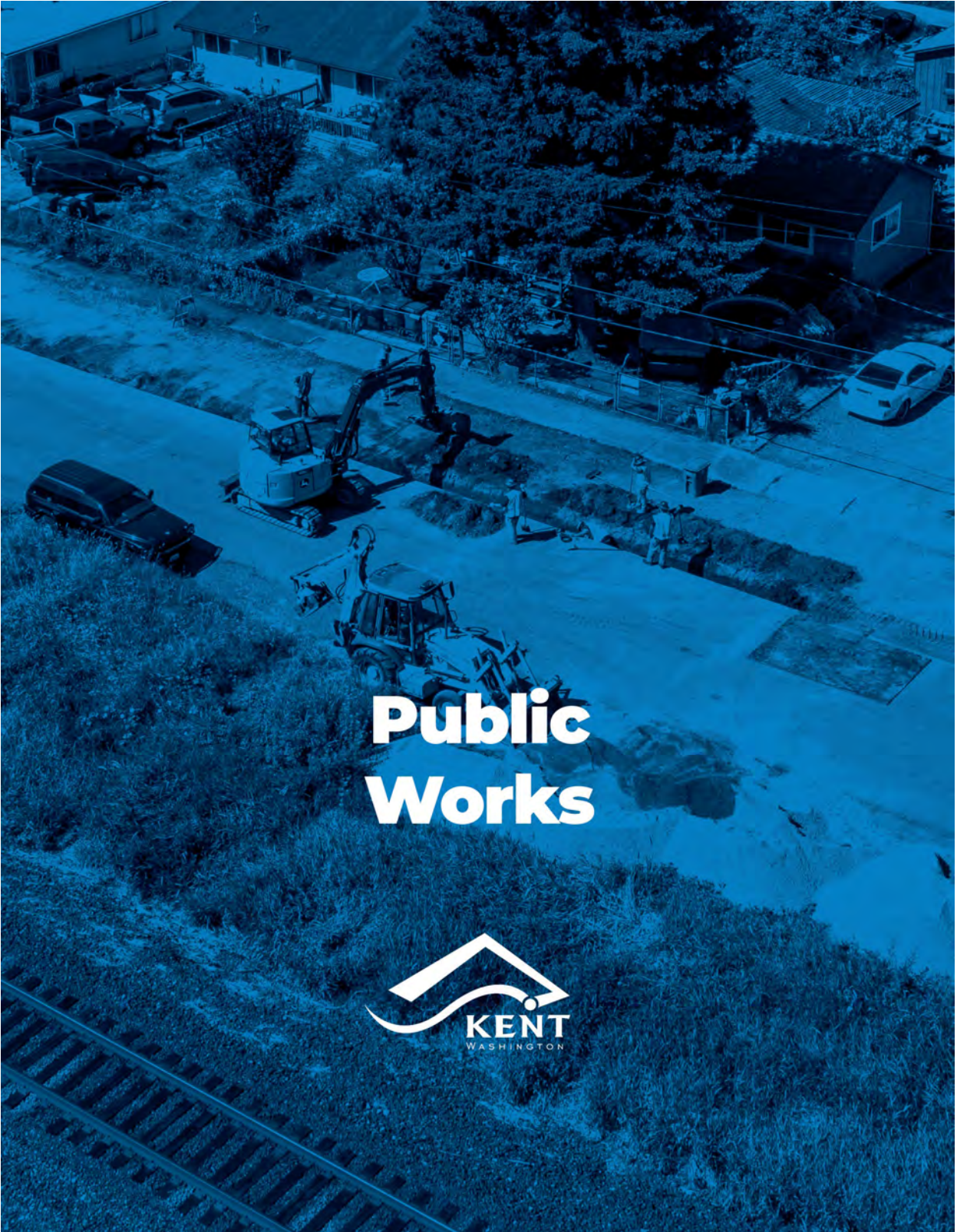
The Co-Responder unit was newly allocated and staffed in 2022 and consists of one Sergeant who works with mental health professionals to assist people in crisis to services. Additionally, the Sergeant works to right size the law enforcement effort as it pertains to coordinating other services for people in crisis with an emphasis on homeless or transient populations. This Sergeant works directly to have day to day operational relationships with mental health professionals to provide services to these populations in the field. Further, this Sergeant works closely with the NRT and SOU to identify and solve longer term problems that have facets where mental health outreach may be of value.

Community Education Unit (CEU)

CEU is comprised of two civilian Community Education Specialists that are supervised by the NRT Sergeant. CEU manages numerous community and youth outreach programs including Block Watch, the Kent Business Trespass Program, the KPD Community Academy, the Volunteers In Police (VIPs) program, Target Zero traffic safety, Kent Youth Conference and the Coalition for a Drug Free Kent youth board. They provide the community with preventative crime information and training, and participate in the department's outreach via social media and the department website.

Code Enforcement

Code Enforcement is made up of two Code Enforcement Officers that report to the NRT Sergeant. The unit ensures quality of life for residents by investigating city code violations. They meet with individuals and various groups such as property owners, business owners, tenants and employees; to discuss code violations, explain the intent of codes and work to gain compliance. When necessary they can enforce through citations, work with NRT to develop criminal charges, and coordinate abatement actions with the legal department as needed.



Public Works



PUBLIC WORKS DEPARTMENT

ACCOMPLISHMENTS

- Received \$4.9 million federal grant to fund South 224th Corridor, 94th Place South to South 216th Street
- Received \$3.4 million federal grant for 76th Avenue South – North Segment
- Received \$4.5 million grant from WSDOT Local Bridge Program for the Meeker Street Bridge deck repair and painting
- Received \$1.4 million federal grant for East Valley Highway Preservation
- Awarded \$4.8 million federal grant for Meet Me on Meeker Thompson Ave to Interurban Trail
- Completed major work on Downey Farmstead Restoration project

GOALS

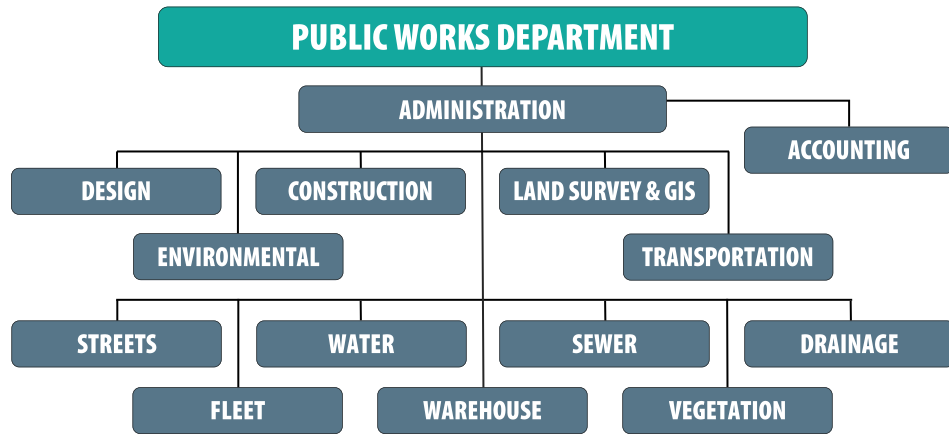
- Construct and maintain sustainable Public Works infrastructure
- Deliver capital projects on time and on budget
- Oversee compliance with Federal and State drinking water and storm water regulations
- Provide top quality engineering, maintenance and surveying services

MISSION STATEMENT

To provide safe, cost effective and essential public works systems to serve Kent’s residents and businesses, while also protecting our natural environment.

DEPARTMENT SUMMARY

The Public Works Department is comprised of two divisions, Engineering and Operations, with fourteen sections that are responsible for the design, construction and maintenance of the City’s infrastructure systems related to transportation, water, sewer, drainage and solid waste. These systems focus on transportation mobility, water for domestic use and fire protection, surface water quality and drainage, wastewater collection and transmission, solid waste, recycling, yard waste collection and disposal. Public Works also provides land survey, geographic information services and fleet services.



DEPARTMENT STAFFING

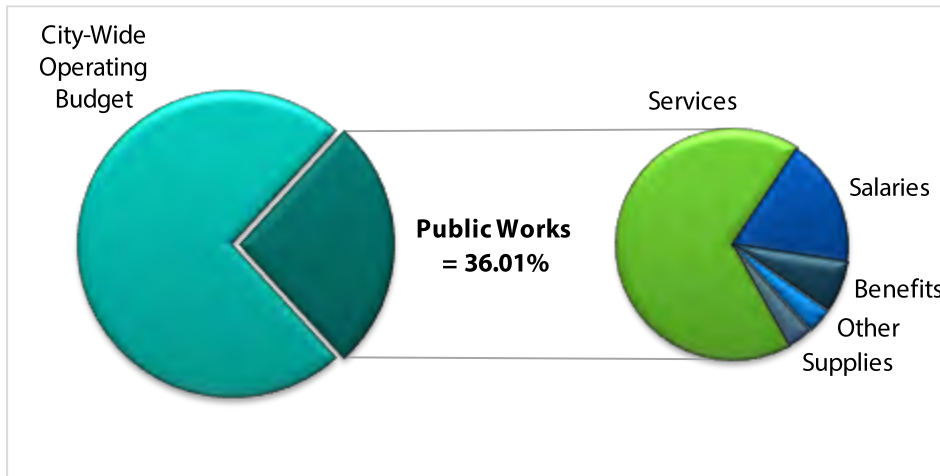
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Administration	21.0	21.0	21.0	21.0
Design	12.0	12.0	12.0	12.0
Construction	13.0	13.0	13.0	13.0
Land Survey & GIS	9.0	9.0	9.0	9.0
Environmental	23.4	23.4	23.4	23.4
Transportation	10.0	10.0	10.0	10.0
Streets	18.5	21.5	21.5	21.5
Water	25.4	26.9	26.9	26.9
Sewer	12.8	12.7	12.7	12.7
Drainage	18.8	18.9	18.9	18.9
Fleet	10.0	8.6	8.6	8.6
Warehouse	3.0	3.4	3.4	3.4
Vegetation	18.5	19.0	18.5	18.5
Total Department FTEs	195.5	199.5	199.0	199.0

PUBLIC WORKS DEPARTMENT

OPERATING EXPENDITURES BY DIVISION

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Administration	\$ 4,634,873	\$ 5,018,137	\$ 5,822,470	\$ 6,205,680
Design	2,324,626	2,452,785	2,328,280	2,447,350
Construction	2,162,601	2,092,803	2,055,700	2,142,620
Land Survey & GIS	1,329,777	1,516,777	1,477,850	1,540,110
Environmental	4,308,733	4,606,666	4,739,150	4,931,390
Transportation	2,709,218	2,777,462	3,047,770	3,140,150
Streets	8,987,427	9,419,693	13,531,720	13,568,180
Water	14,084,442	14,304,691	17,637,780	17,959,270
Sewer	30,707,112	32,326,539	34,558,850	35,387,730
Drainage	12,239,058	12,513,203	13,842,400	14,179,100
Fleet	4,895,691	5,173,444	7,722,660	6,887,620
Warehouse	540,119	533,177	876,070	881,740
Vegetation	2,813,143	2,957,688	3,234,200	3,304,390
Gross Expenditures	91,736,821	95,693,064	110,874,900	112,575,330
Allocations	(16,824,916)	(17,187,520)	(17,112,140)	(17,938,630)
Net Expenditures	\$74,911,905	\$78,505,544	\$93,762,760	\$94,636,700

2023-2024 NET OPERATING EXPENDITURES BY CATEGORY



FUNDING SOURCES

- Street Operating Fund: 21.0%
- Water Operating Fund: 16.4%
- Sewer Operating Fund: 31.3%
- Drainage Operating Fund: 15.6%
- Solid Waste Operating Fund: 0.8%
- Fleet Services Fund: 6.5%
- Utility Fund: 8.4%

NEW INITIATIVES

- Implement new NPDES requirements
- Update Comprehensive Sewer Plan
- Construction of Phase 1 new Quiet Zone Improvements

ADMINISTRATION DIVISION

FUN FACTS

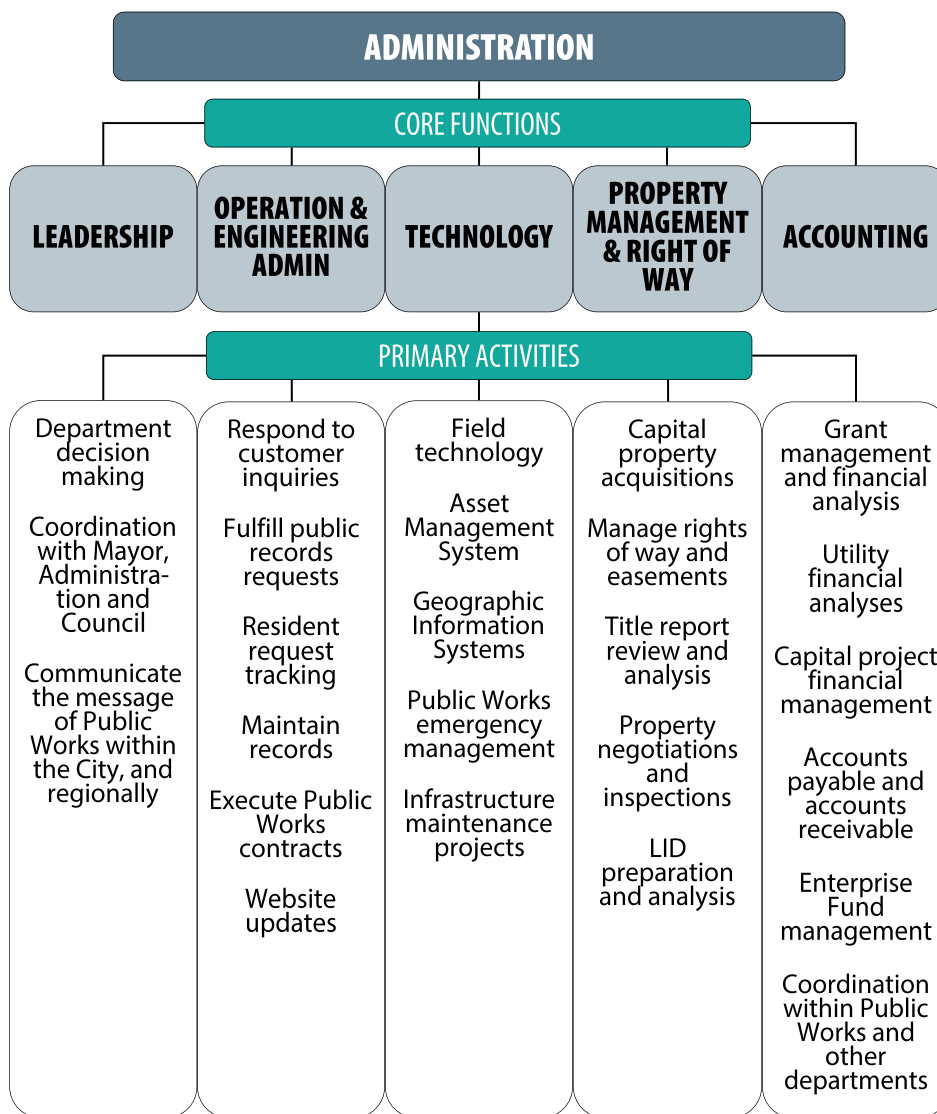
- In 2022 92 percent of the 4,400 See Click Fix service requests received were for Public Works.
- Top 4 Service Requests
 - Litter/Dumping
 - Potholes
 - Mow/Trim/Spray
 - Sign Maintenance

HIGHLIGHTS

- Oversight of grant requests
- Focus on succession planning for organizational growth
- Coordinating with Parks Facilities on new operations center

DIVISION DESCRIPTION

The Administration Division of Public Works supports the Engineering and Operation Divisions; and serves as the main public contact for the department. Accounting serves employees, residents and businesses by responsibly managing funds for capital infrastructure improvements and maintenance needs. Property Management oversees ownership of City property and related rights necessary for street and utility systems.



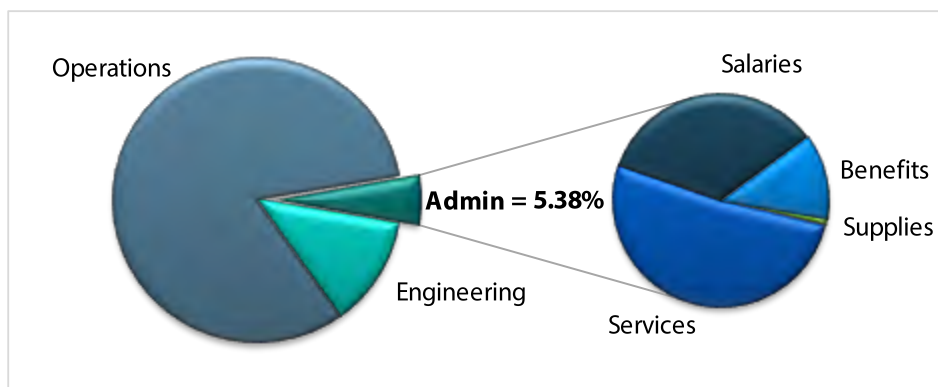
ADMINISTRATION DIVISION

DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Director	1.0	1.0	1.0	1.0
Deputy Director - Engineering	1.0	1.0	1.0	1.0
Deputy Director - Operations	1.0	1.0	1.0	1.0
Property Management	3.0	3.0	3.0	3.0
Accounting	6.0	6.0	6.0	6.0
Engineering Admin	4.0	4.0	4.0	4.0
Operations Admin	5.0	5.0	5.0	5.0
Total Division FTEs	21.0	21.0	21.0	21.0

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 1,659,246	\$ 1,904,443	\$ 2,035,140	\$ 2,127,350
Benefits	653,937	693,298	750,430	787,090
Supplies	57,557	57,254	66,640	67,730
Services	2,264,133	2,363,142	2,970,260	3,223,510
Total Expenditures	\$ 4,634,873	\$ 5,018,137	\$ 5,822,470	\$ 6,205,680



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Contracts Processed	232	266	221	215
# of Projects Bid	23	19	19	17
# of Active Grants	38	38	37	39

GOALS

- Provide accurate, efficient and timely financial information and analysis for Public Works staff and customers
- Administrative support for department

CHALLENGES

- Meeting changing requirements for grants
- Limited space for equipment and Workspace; Aging Building at Public Works Operations
- Funding the capital needs for maintaining pavements, water mains, sewer mains and stormwater infrastructure

DESIGN DIVISION

FUN FACTS

- Some of the greatest challenges with project delivery are related to factors that are typically 'unseen'; such as utility relocations, permitting conditions and stakeholder coordination
- Plans, specifications and estimates are the final engineering documents produced during the design phase of the municipal project that contain construction details and are made part of the bid documents

HIGHLIGHTS

- Final phase of the Downey Side Channel advertised and constructed improving habitat along the Green River
- Constructed the final habitat conservation measure required by the Clark Springs Habitat Conservation Plan

DIVISION DESCRIPTION

The Design Division's primary functions are designing and managing capital projects for the City. This division accomplishes their goals by practicing good communication, transparency, managing risk and adapting to change.



DIVISION STAFFING

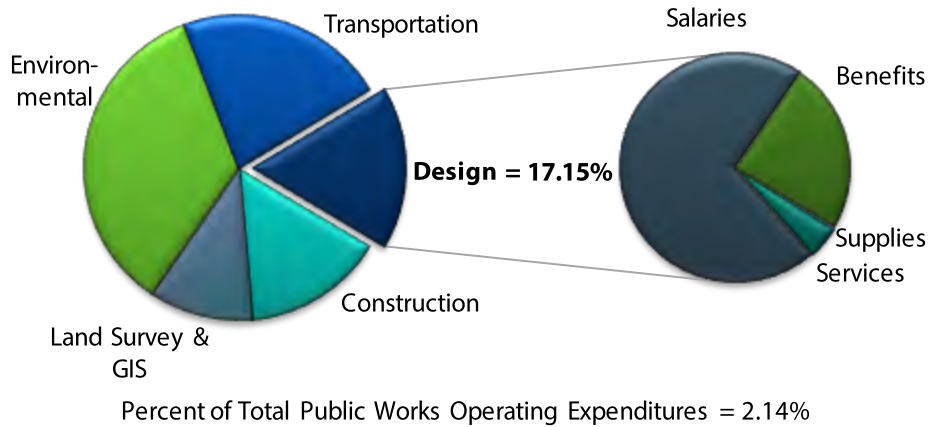
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Engineering Manager	1.0	1.0	1.0	1.0
Civil Engineering Designer	4.0	4.0	5.0	5.0
Engineer	6.0	6.0	6.0	6.0
Engineering Technician	1.0	1.0		
Total Division FTEs	12.0	12.0	12.0	12.0

DESIGN DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 1,633,038	\$ 1,752,500	\$ 1,654,700	\$ 1,736,430
Benefits	584,561	590,188	561,160	589,090
Supplies	5,539	976	6,620	6,750
Services	101,488	109,121	105,800	115,080
Total Expenditures	\$ 2,324,626	\$ 2,452,785	\$ 2,328,280	\$ 2,447,350

Engineering



WORKLOAD INDICATORS

	2019	2020	2021	2022
\$ Amount of Projects Awarded	\$30.6M	\$25.3M	\$17.7M	\$17.2M
# of awarded construction projects	10	11	11	10

GOALS

- Provide effective and efficient management of project design and delivery

CHALLENGES

- Increasing project costs due to inflation
- Increasingly complex permitting requirements and timelines

CONSTRUCTION DIVISION

FUN FACTS

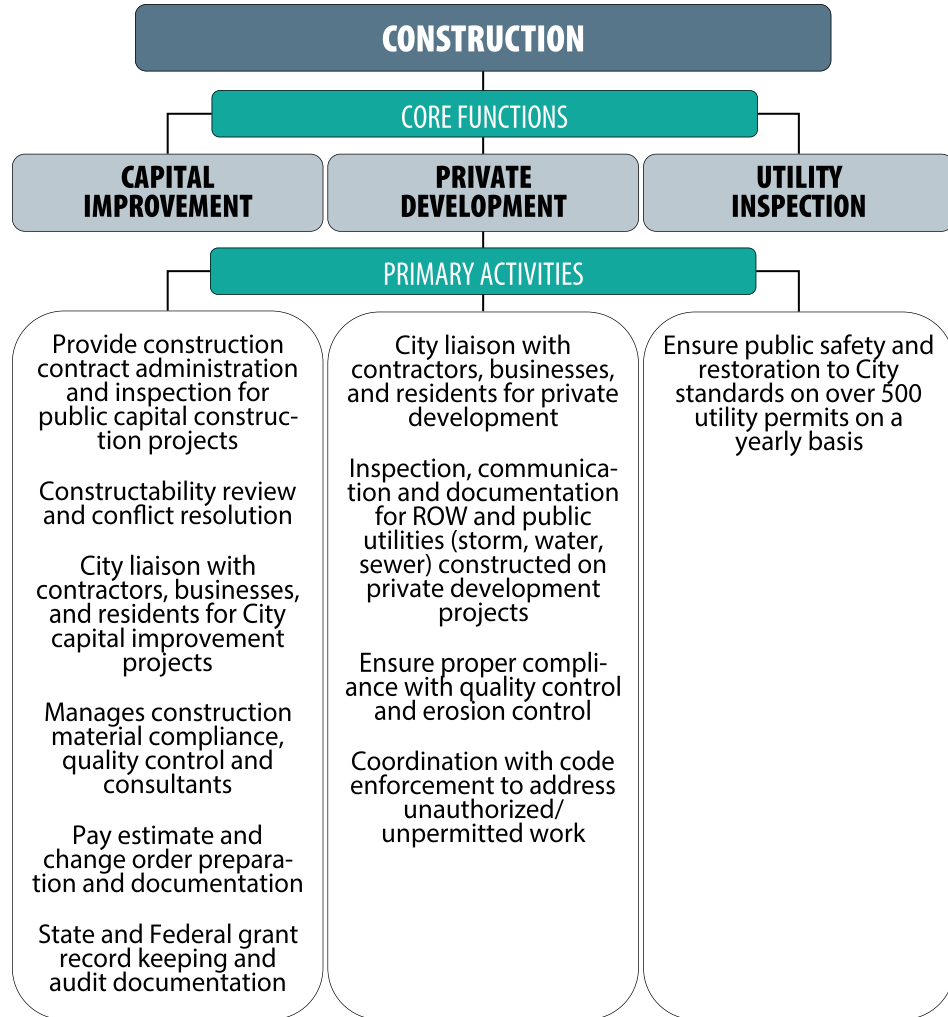
- Utilizing in-house construction inspectors saves the City nearly 70 percent on construction management costs
- Managed over \$21.5 million in Capital projects in 2021 and approximately \$22.6 million in 2022
- Provided inspection services on nearly 70 ongoing private residential and commercial projects, over 500 Utility permits and over 300 water and sewer permits

GOALS

- Maintain high standards on construction projects
- Minimize cost and risk for the City during construction
- Minimize public impacts
- Oversee high quality construction

DIVISION DESCRIPTION

The Construction Division is responsible for the oversight and management of City capital projects and private development projects. This group accomplishes their work with the highest integrity, respect and thoroughness.



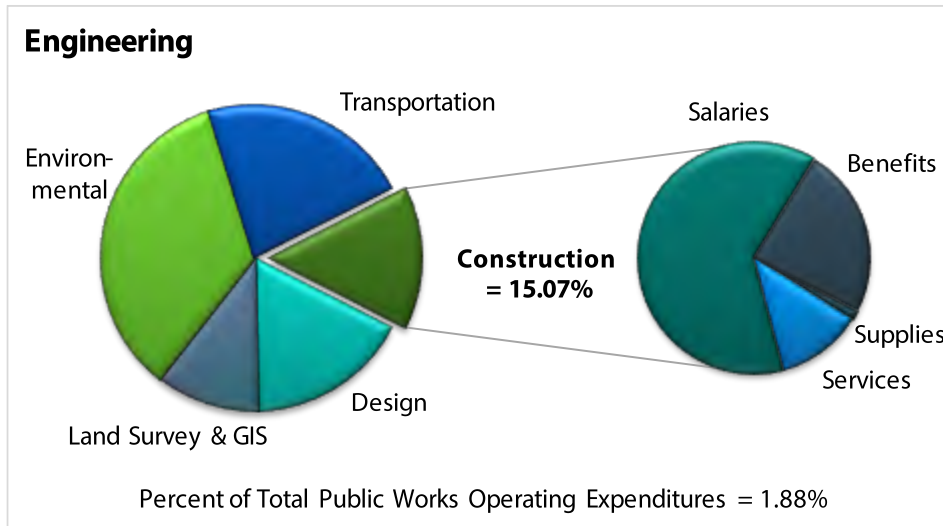
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Construction Manager	1.0	1.0	1.0	1.0
Engineer	1.0	1.0	1.0	1.0
Capital Projects Admin	3.0	3.0	3.0	3.0
Construction Supervisor	1.0	1.0	1.0	1.0
Senior Construction Inspector	2.0	2.0	2.0	2.0
Construction Inspector	3.0	3.0	3.0	3.0
Engineering Technician	2.0	2.0	2.0	2.0
Total Division FTEs	13.0	13.0	13.0	13.0

CONSTRUCTION DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 1,406,066	\$ 1,389,390	\$ 1,288,920	\$ 1,350,010
Benefits	567,408	510,304	487,650	511,640
Supplies	24,035	23,650	28,480	29,160
Services	165,092	169,459	250,650	251,810
Total Expenditures	\$ 2,162,601	\$ 2,092,803	\$ 2,055,700	\$ 2,142,620



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of capital projects in construction	31	25	23	21
# of Civil Permits	46	38	33	20
Cost of construction projects managed	\$40.3m	\$35m	\$21.5m	\$22.6m
# of Utility and Street Use Permits	550	616	702	550

CHALLENGES

- Constructing a new bridge on Summit Landsburg Road on an expedited schedule during the school district's summer break
- Completing 87,000 cubic-yards of soil excavation and construction of 94 timber habitat structures at the Downey property in order to complete building a side channel on the Green River in a short summer construction season
- Private development staff has provided ongoing inspection on major construction projects in Kent from other jurisdictions. This includes Sound Transit's Federal Way Link Extension project, King County's Lower Russell Levee Setback project and WSDOT's SR 509 project.

HIGHLIGHTS

- Major work on the West Hill Reservoir steel tank
- Completion of the Green River side channel on our Downey Side Channel Restoration project.
- 100 percent contaminated soil cleanup on the South 224th Street Wetland Mitigation and Remediation project
- Completion of the new bridge on Summit Landsburg Road providing a clear passageway for fish and other aquatic wildlife in Rock Creek

LAND SURVEY & GIS DIVISION

FUN FACTS

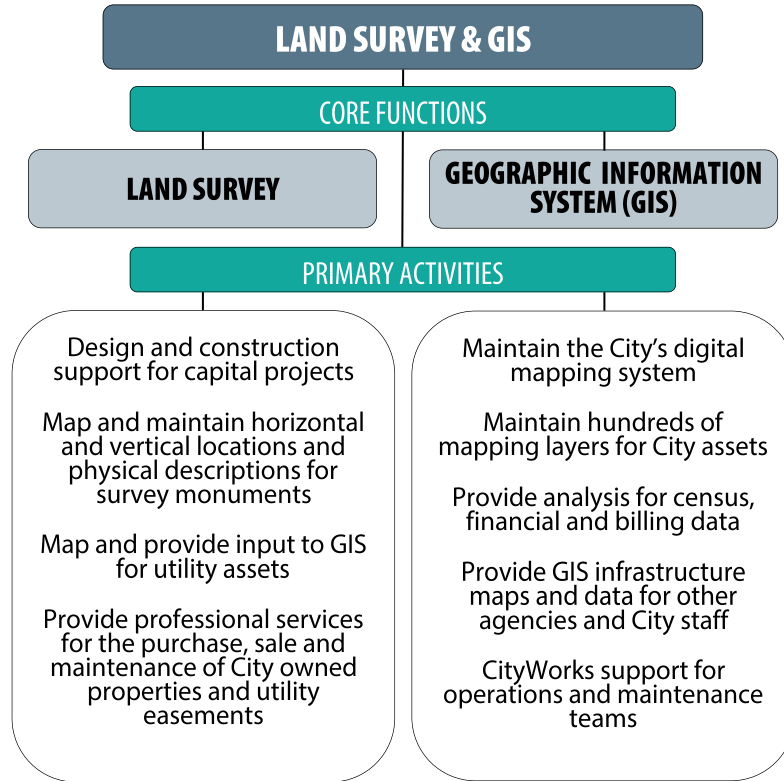
- There are more than 200 GIS layers to maintain
- Land Survey hosts a GPS base station on the roof of Centennial Center that is part of a regional network used to monitor the earth's movements

HIGHLIGHTS

- Provide updated and accurate Right of Way mapping to the King County Assessor's Office
- Make GIS utility data available through the Geoportal on the City website

DIVISION DESCRIPTION

The Land Survey and Geographic Information Systems (GIS) Division provides professional cartographic services to multiple departments within the City and the public.



DIVISION STAFFING

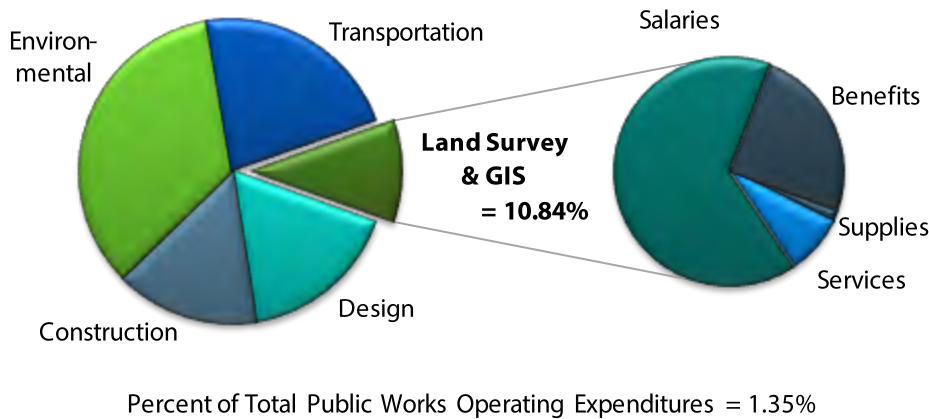
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Land Survey/GIS Manager	1.0	1.0	1.0	1.0
City Land Surveyor	1.0	1.0	1.0	1.0
Asst City Land Surveyor	1.0	1.0	1.0	1.0
Survey Party Chief	4.0	4.0	4.0	4.0
Engineering Technician	1.0	1.0		
GIS Coordinator			1.0	1.0
GIS Analyst			1.0	1.0
Land Survey Technician	1.0	1.0		
Total Division FTEs	9.0	9.0	9.0	9.0

LAND SURVEY & GIS DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 862,282	\$ 1,016,294	\$ 964,450	\$ 1,004,440
Benefits	347,029	384,888	363,190	380,070
Supplies	23,492	10,760	27,020	27,570
Services	96,974	104,835	123,190	128,030
Total Expenditures	\$ 1,329,777	\$ 1,516,777	\$ 1,477,850	\$ 1,540,110

Engineering



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of work order requests for GIS	239	278	191	381
# of work order requests for Survey	354	367	136	180

GOALS

- Consistently contribute to an efficient GIS Enterprise model
- Update mapping for all the City's utility infrastructure
- Calculate, map and display City Right of Way accurately

CHALLENGES

- Staffing to maintain efficient GIS workflows for data input, validation and maintenance
- Contemporary software and hardware solutions for efficient data collection, project mapping and construction

ENVIRONMENTAL DIVISION

FUN FACTS

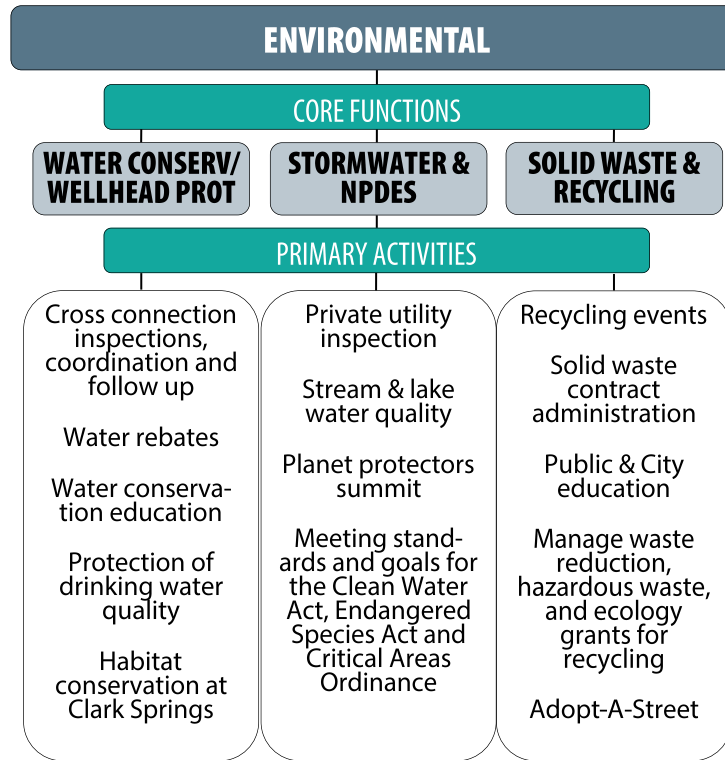
- Remember: Only Rain Down the Drain
- Beavers typically rebuild a dam within 48 hours of damage
- An aluminum container can be recycled back into a new can in as little as 60 days
- Turning your faucet off while brushing your teeth can save 70 gallons or more of water per month

HIGHLIGHTS

- Between 2021 and 2022, the Adopt-A-Street program totaled more than 2,100 volunteers, removed 2,100 bags of trash and volunteers gave over 3,300 hours of their time
- In 2022, removed over 170,000 pounds of garbage and debris from city-owned natural areas
- Conducted vegetation monitoring and reporting for wetland mitigation sites
- Completed updates to stormwater code to comply with State and Federal requirements
- Responded to over 60 pollutant spills or other incidents to minimize the impact on the environment
- For 2021 and 2022, completed over 356 water use surveys per year and achieved more than the 85 percent target Backflow Assembly Test compliance for commercial properties

DIVISION DESCRIPTION

Environmental Engineering provides Engineering and Conservation Science services to the City through projects and programs related to stormwater, drinking water, natural resources and waste management. This section also provides public outreach and education as a component of each project and program.



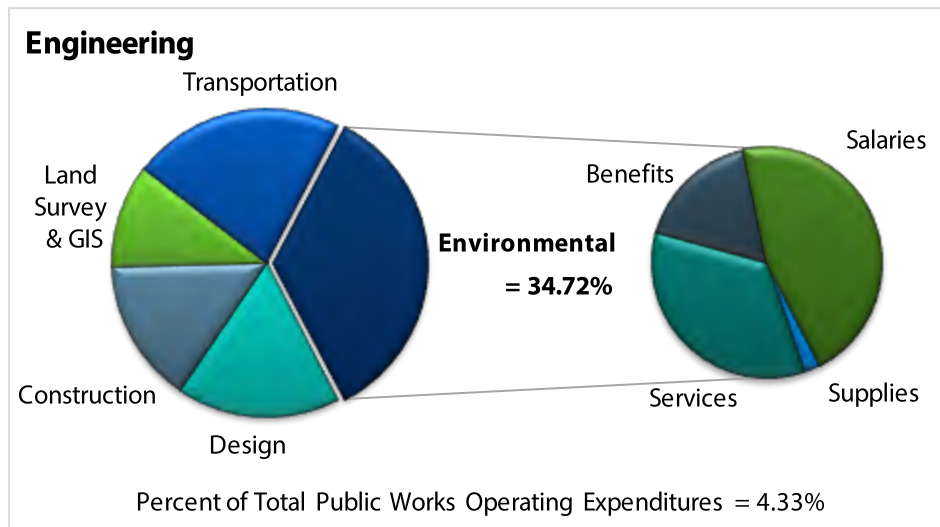
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Engineering Manager	1.0	1.0	1.0	1.0
Environmental Supervisor	1.92	1.92	1.92	1.92
Engineer	4.0	4.0	4.0	4.0
Field Supervisor	0.5	0.5	0.5	0.5
Civil Engineer Designer	1.0	1.0	1.0	1.0
Conservation Analyst	1.0	1.0	1.0	1.0
Conservation Coordinator	3.0	3.0	3.0	3.0
Cross Connect Control Insp	1.0	1.0	1.0	1.0
Cross Connect Control Asst	1.0	1.0	1.0	1.0
Environ. Compliance Specialist	2.0	2.0	2.0	2.0
Engineering Technician	3.0	3.0	3.0	3.0
Maintenance Worker	3.0	3.0	3.0	3.0
Senior Ecologist	1.0	1.0	1.0	1.0
Total Division FTEs	23.42	23.42	23.42	23.42

ENVIRONMENTAL DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 1,884,909	\$ 1,930,505	\$ 2,159,310	\$ 2,252,910
Benefits	735,656	739,033	824,790	864,330
Supplies	22,923	30,655	118,310	120,750
Services	1,665,245	1,906,473	1,636,740	1,693,400
Total Expenditures	\$4,308,733	\$4,606,666	\$4,739,150	\$4,931,390



WORKLOAD INDICATORS

	2019	2020	2021	2022
Recycling Events – Total Vehicles	2,715	2,685	4,100	3,643
Recycling Event – Total weight (lbs)	625,510	288,776	553,586	502,106

GOALS

- Work with Republic Services to maximize recycling
- Protect natural areas and rights of way
- Continue to implement Recycling Events throughout the City
- Hold the Planet Protector Summit each spring for approximately 700 elementary school students
- Maintain a >85 percent backflow assembly compliance rate for commercial properties
- Implement new pollution source control inspection program
- Facilitate widespread use of green stormwater infrastructure

CHALLENGES

- Recurring encampments and/or trash dumping in critical/natural areas
- Maintaining consistency with updated requirements of the Clean Water Act – National Pollutant Discharge Elimination System Permit

TRANSPORTATION DIVISION

FUN FACTS

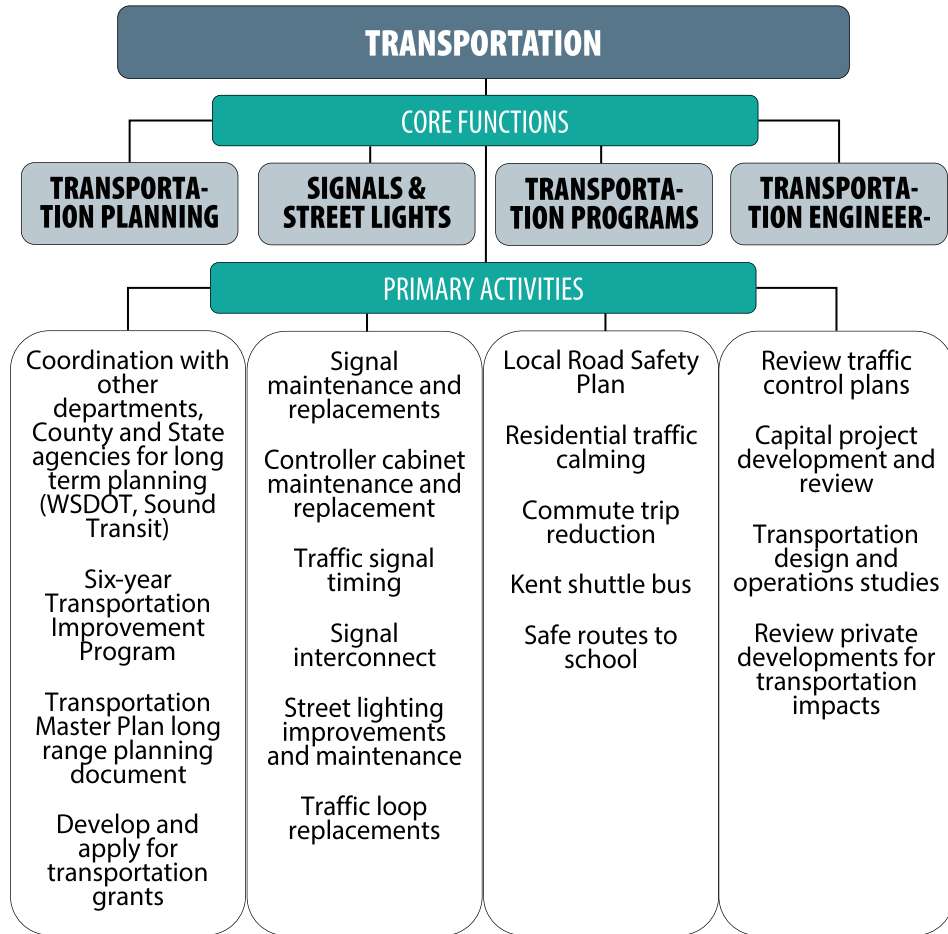
- 117 signalized intersections
- 12 rapid rectangular flashing beacon pedestrian crossings
- 4,000 traffic loops

HIGHLIGHTS

- Revised the Residential Traffic Calming Program
- Implemented leading pedestrian intervals at 16 signalized intersections

DIVISION DESCRIPTION

The Transportation Division serves residents, businesses and employees by ensuring transportation needs are met. This Section also develops, plans and implements programs to make Kent a safe and connected City.



DIVISION STAFFING

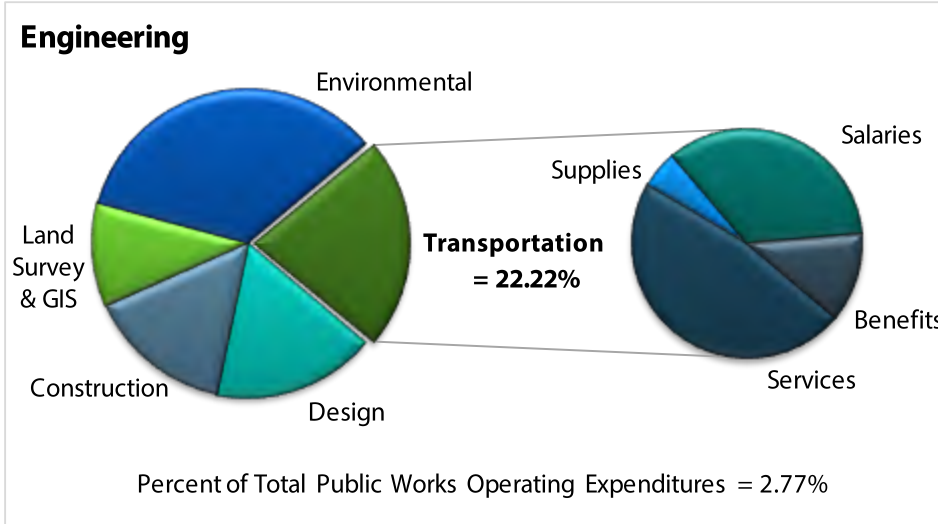
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Engineering Manager*	2.0	2.0	2.0	2.0
City Traffic Engineer	1.0	1.0	1.0	1.0
City Transportation Planner	1.0	1.0	1.0	1.0
Traffic Signal Systems Supervisor	1.0	1.0	1.0	1.0
Senior Signal Technician	1.0	1.0	1.0	1.0
Signal Technician	3.0	3.0	3.0	3.0
CTR Program Coordinator	1.0	1.0	1.0	1.0
Total Division FTEs	10.0	10.0	10.0	10.0

*One Engineering Manager position is being underfilled as a Transportation Engineer

TRANSPORTATION DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 983,422	\$ 982,364	\$ 1,053,380	\$ 1,103,290
Benefits	374,379	342,213	375,850	394,500
Supplies	157,101	234,372	165,110	164,890
Services	1,194,315	1,218,513	1,453,430	1,477,470
Total Expenditures	\$2,709,218	\$2,777,462	\$3,047,770	\$3,140,150



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Residential traffic calming requests	36	45	33	24
Traffic signal system maintenance requests	167	103	134	117

GOALS

- Update the local road functional classification system
- Update Americans with Disabilities Transition Plan

CHALLENGES

- Transportation Funding
- Electrical wire theft

STREETS DIVISION

FUN FACTS

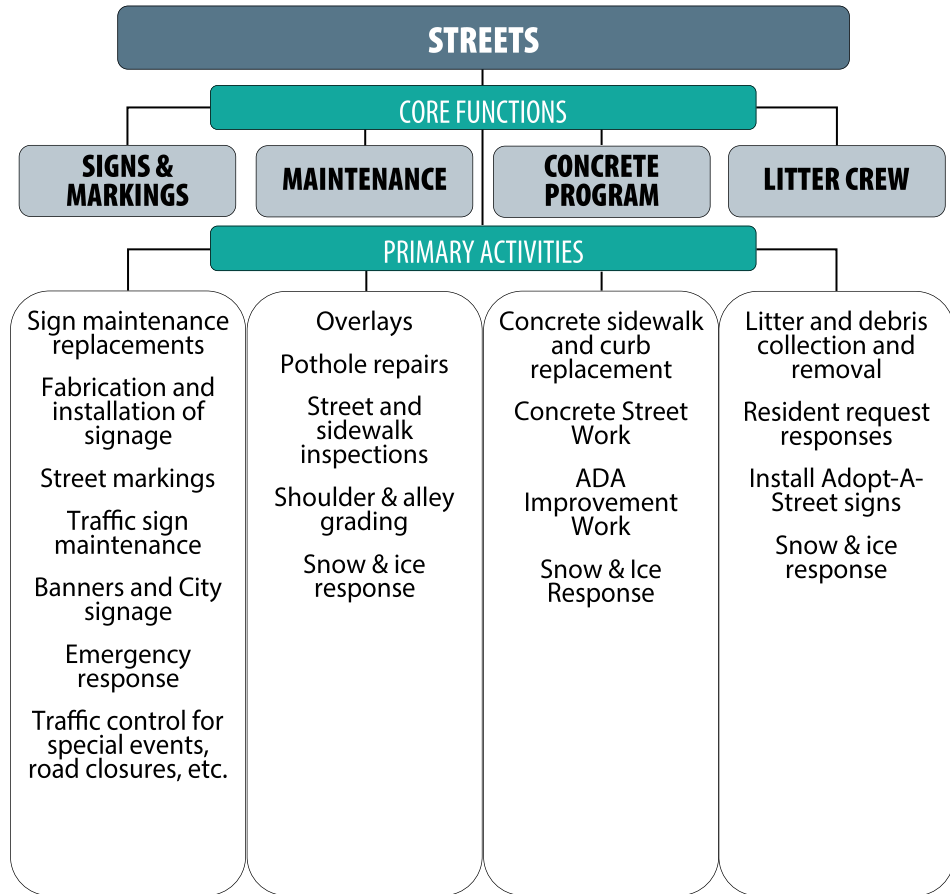
- Over 20,000 signs in Kent's sign inventory
- One ton of cold patch can fill about 40 average size potholes. In 2022 Kent purchased about 32 tons.
- The average street sign lifespan is 10-15 years

HIGHLIGHTS

- City street crew paves approximately four lane miles of road annually
- City concrete crew rehabs approximately one mile of sidewalk annually
- Over 1,800 potholes filled annually
- Removed over 280 tons of trash from city streets and right of way
- Work with various groups to facilitate removal of planned collection events

DIVISION DESCRIPTION

The Streets Division's primary focus is to provide safe, clean and marked traveled ways for businesses, residents and anyone traveling through the City.



DIVISION STAFFING

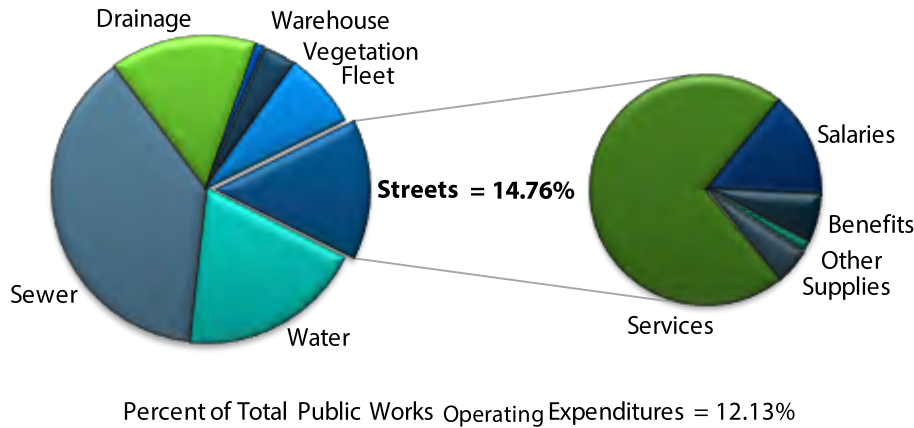
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Street and Vegetation Manager	1.0	1.0	1.0	1.0
Field Supervisor	1.5	1.5	1.5	1.5
Engineer	1.0			
Maintenance Worker	15.0	19.0	19.0	19.0
Total Division FTEs	18.5	21.5	21.5	21.5

STREETS DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 1,895,030	\$ 2,014,549	\$ 1,970,630	\$ 2,057,340
Benefits	842,409	867,059	876,460	922,440
Supplies	678,644	1,143,614	675,250	689,420
Services	5,406,534	5,379,070	9,564,380	9,898,980
Other	164,809	15,401	445,000	-
Total Expenditures	\$8,987,427	\$9,419,693	\$13,531,720	\$13,568,180

Operations



WORKLOAD INDICATORS

	2019	2020	2021	2022
Asphalt Repairs (Square Yard)	68,500	68,333	79,381	88,416
# of Potholes Repaired	2,135	1,851	2,756	2,844
# of Street Signs Installed	249	867	993	991
Tons of Litter Debris Removed	104	88	127	100

GOALS

- Have our signage meet retro-reflective requirements
- Lifecycle replacement of signs
- Complete gaps between existing sidewalks
- Reduce litter on City streets

CHALLENGES

- Upgrade over 800 signs to meet the retro-reflectivity standard
- Managing the increase of service requests from the public
- Maintaining 309 miles of roads

WATER DIVISION

FUN FACTS

- Kent’s average daily water demand is 7.5 million gallons, enough to fill eleven Olympic sized swimming pools every day!
- Kent has 287 miles of water mains, enough to stretch from Kent to Spokane

HIGHLIGHTS

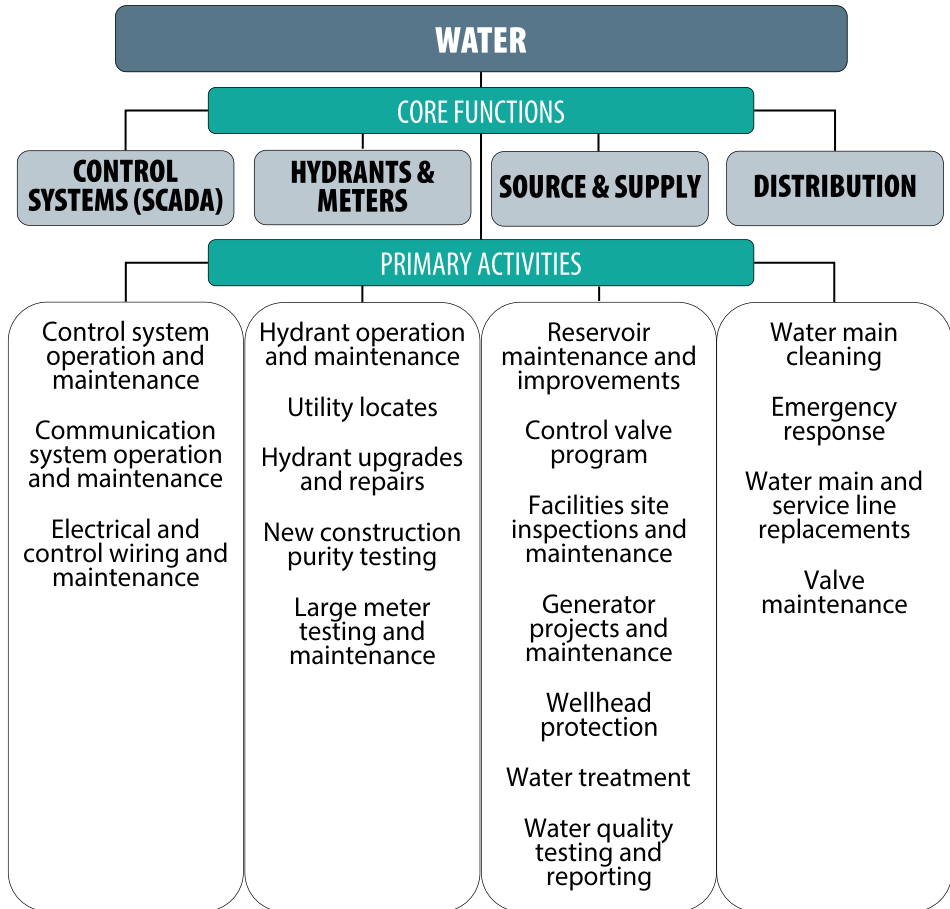
- Rehabilitated Armstrong Springs Well #1 and Kent Springs Well #3
- Cleaned and inspected Reith Road Tank
- New five-million-gallon tank for West Hill water system under construction
- Habitat Conservation projects for Rock Creek Enhancements
- Six-Million-Gallon Tank #1 structural and coating improvements

CHALLENGES

- Water source protection and Landsburg Mine
- West Hill service area improvements
- Phase II 640 Pressure Zone Improvements

DIVISION DESCRIPTION

The Water Division’s primary goals are to provide safe, clean and reliable drinking water, maintain the water infrastructure, meet the fire protection needs of the City and run an efficient and sustainable utility.



DIVISION STAFFING

	2021	2022	2023	2024
	Actual	Actual	Adopted	Adopted
Water Systems Manager	1.0	0.7	0.7	0.7
Utility Site & Process Control Manager		0.8	0.8	0.8
Environmental Supervisor	0.08	0.08	0.08	0.08
GIS Supervisor	0.33	0.33	0.33	0.33
Communications Tech		1.0	1.0	1.0
Field Supervisor	4.0	4.0	4.0	4.0
SCADA Technician	2.00	2.00	2.00	2.00
Maintenance Technician	1.00	1.00	1.00	1.00
Maintenance Worker	17.00	17.00	17.00	17.00
Total Division FTEs	25.41	26.91	26.91	26.91

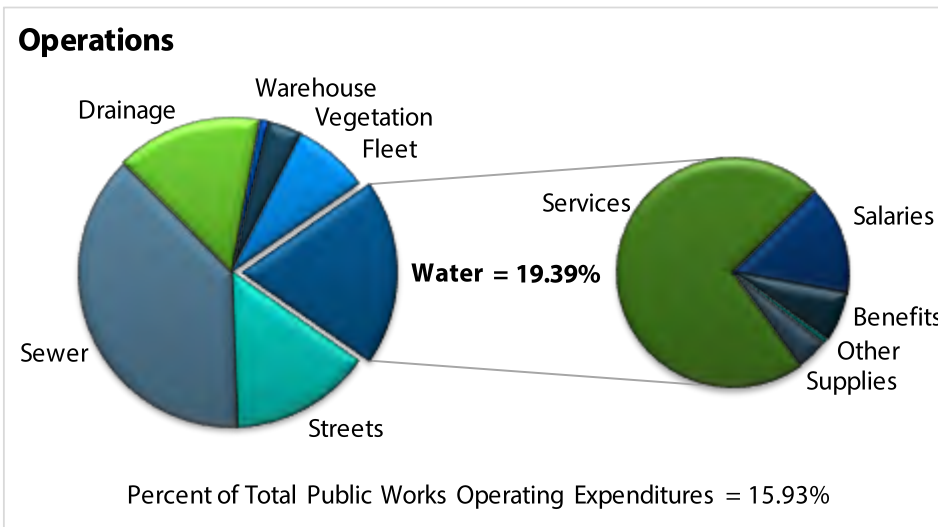
WATER DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 2,256,999	\$ 2,162,275	\$ 2,679,930	\$ 2,777,550
Benefits	980,791	884,755	1,189,520	1,247,890
Supplies	591,187	681,690	794,630	810,920
Services	10,174,191	10,565,101	12,661,200	13,122,910
Other	81,273	10,870	312,500	-
Total Expenditures	\$14,084,442	\$14,304,691	\$17,637,780	\$17,959,270

GOALS

- Provide consistently safe, reliable drinking water for the community
- Aquifer Protection
- Maintain the City's reliable, high quality water supplies



WORKLOAD INDICATORS

	2019	2020	2021	2022
Water Demand - Gallons in Billions	2.77	2.73	2.72	2.81
# of Service Connections	15,243	15,256	15,278	15,444
# of Water Quality Tests	11,157	11,416	11,031	11,750

SEWER DIVISION

FUN FACTS

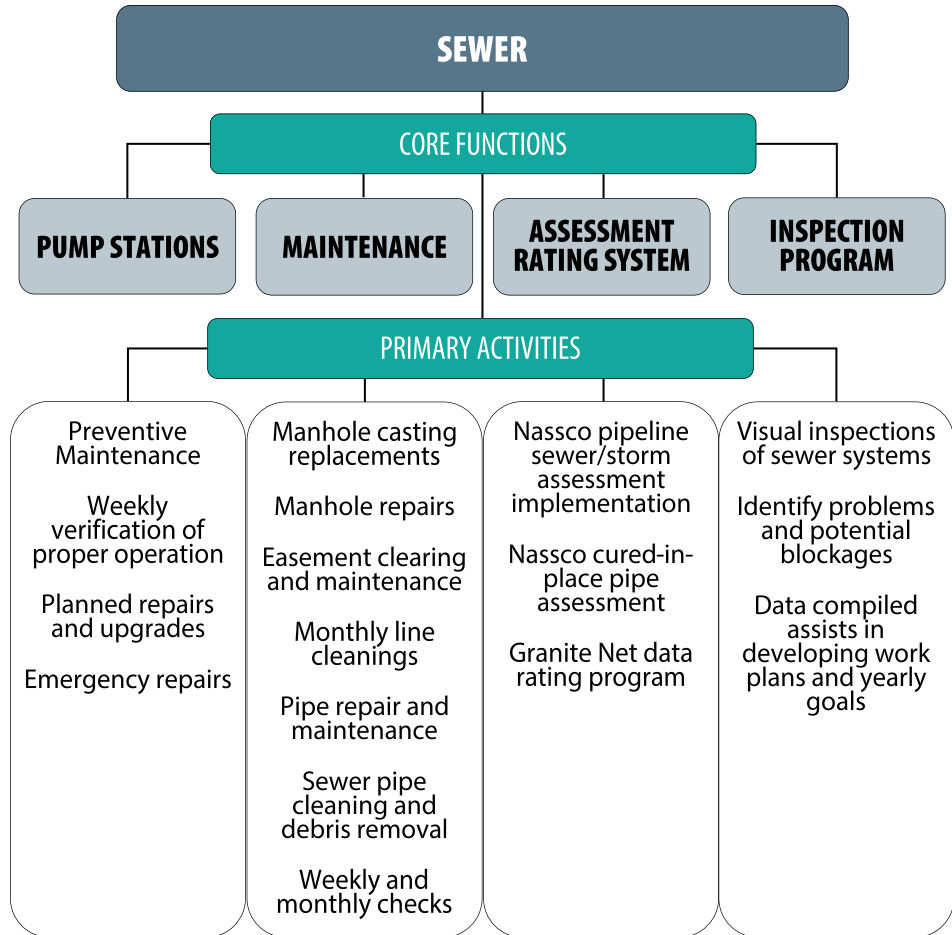
- Wipes that are labeled flushable along with fats, oils and grease (FOG) are the cause of most customer service requests. No wipes are flushable!
- The City uses over 2,000 gallons of Dawn dish soap each year in our sewer system! This helps prevent grease buildup.
- The Sewer system consists of 220 miles of pipe, which is the distance between Kent and Salem, Oregon.

HIGHLIGHTS

- Implemented a root removal program to reduce callouts and restore system capacity
- Manhole inspections assist us in prioritizing preventative maintenance, increasing the efficiency for work planning

DIVISION DESCRIPTION

The Sewer Section’s purpose is to provide a safe and reliable sanitary sewer system within the City of Kent and run an efficient and sustainable utility. This Section oversees and maintains the sewer collection system, which includes line inspections with closed circuit television cameras, cleaning lines and maintenance of sewer and drainage pump stations.



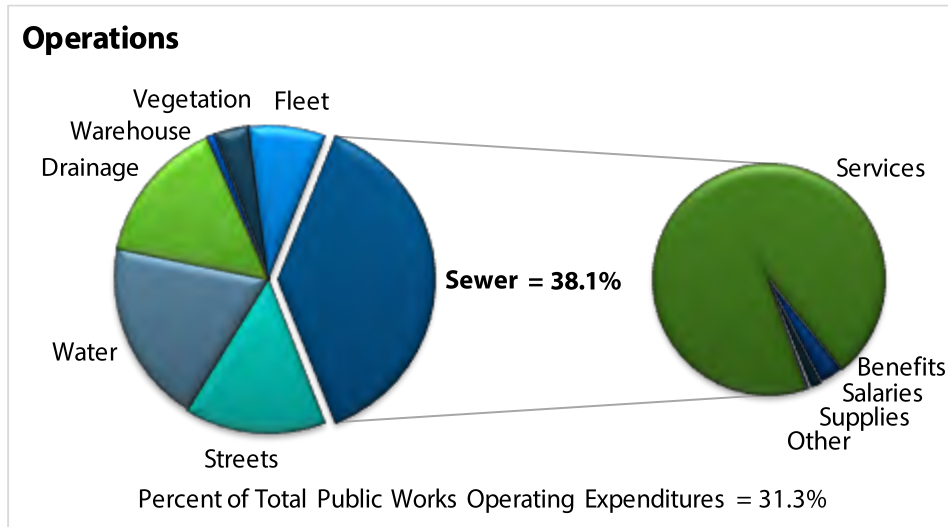
DIVISION STAFFING

	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Sewer & Drainage Manager	0.5			
Water Systems Manager		0.3	0.3	0.3
Utility Site & Process Control Manager		0.1	0.1	0.1
GIS Supervisor	0.33	0.33	0.33	0.33
Engineer Project Coordinator	0.5	0.5	0.5	0.5
Field Supervisor	1.0	1.0	1.0	1.0
Maintenance Worker	10.5	10.5	10.5	10.5
Total Division FTEs	12.83	12.73	12.73	12.73

SEWER DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 985,860	\$ 1,016,407	\$ 1,115,410	\$ 1,158,930
Benefits	446,856	444,053	526,750	553,350
Supplies	211,135	192,192	165,460	168,820
Services	29,001,896	30,673,261	32,634,230	33,449,630
Other	61,366	626	117,000	57,000
Total Expenditures	\$30,707,112	\$32,326,539	\$34,558,850	\$35,387,730



GOALS

- Safely and reliably take sewer from homes and businesses in Kent and send to the Metro Sewer System for treatment
- Eliminate blockages in the sewer system

CHALLENGES

- Funding the capital needs for the sewer system
- Improper disposal of fats, oils and grease as well as flushable wipes

WORKLOAD INDICATORS

	2019	2020	2021	2022
Lines Cleaned Sewer & Storm - in linear feet	587,930	749,888	601,627	387,630
90 Day Line Cleaning	N/A	N/A	159	320
Monthly Manhole Checks	N/A	N/A	485	941
Weekly Manhole Checks	N/A	N/A	397	780
Linear feet of Sewer/Storm Pipe inspected	85,117	96,685	67,179	133,282

DRAINAGE DIVISION

FUN FACTS

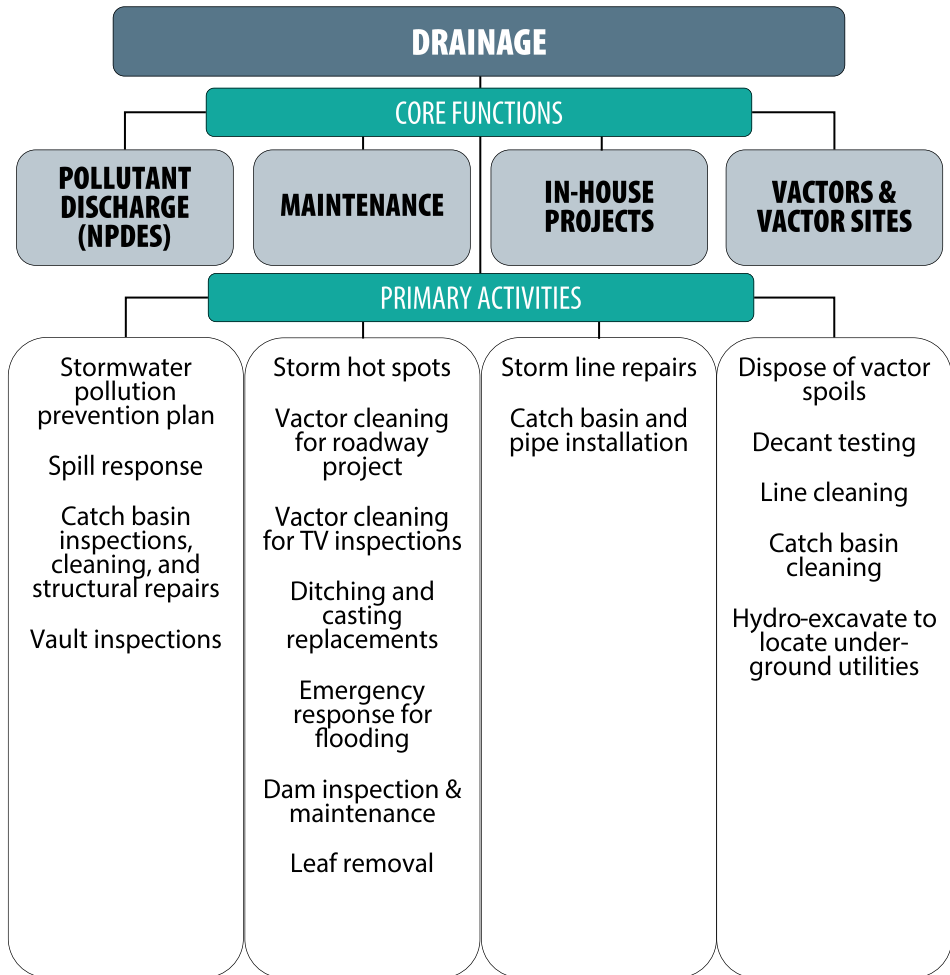
- The City owns and maintains approximately 19,500 catch basins, 90 bioswales, 150 miles of open ditch, 341 miles of pipe, over 363 storm water ponds and bioswales, and 61 detention and filter vaults
- Catch basins have removable lids so that sediment and debris collected from runoff can settle out and be cleaned using a vactor truck

HIGHLIGHTS

- Implemented a new control structure inspection program; 651 control structures are inspected annually
- Removed debris from 6,130 feet of ditch and 36 storm-water storage ponds
- City crews installed seven new catch basins and installed/replaced about 400 feet of stormwater pipe

DIVISION DESCRIPTION

The Drainage Division’s primary goals are to provide a safe and reliable storm drainage system within the City of Kent and run an efficient and sustainable utility.



DIVISION STAFFING

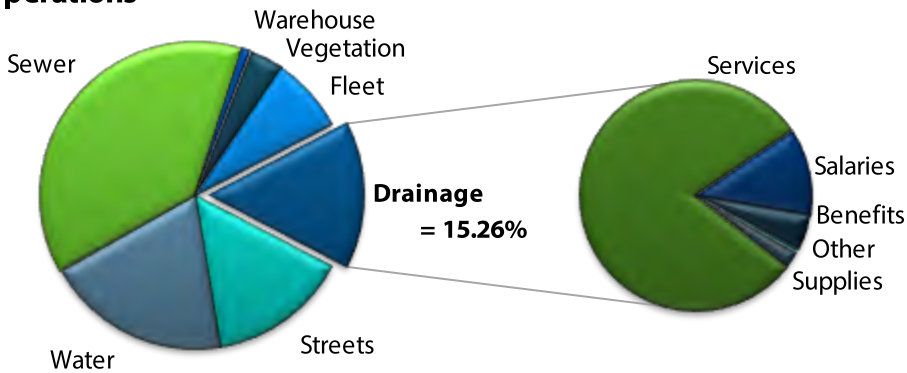
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Sewer & Drainage Manager	0.5	0.5	0.5	0.5
Utility Site & Process Control Manager		0.1	0.1	0.1
GIS Supervisor	0.3	0.3	0.3	0.3
Engineer Project Coordinator	0.5	0.5	0.5	0.5
Field Supervisor	2.0	2.0	2.0	2.0
Maintenance Worker	15.5	15.5	15.5	15.5
Total Division FTEs	18.8	18.9	18.9	18.9

DRAINAGE DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 1,463,522	\$ 1,593,753	\$ 1,658,620	\$ 1,723,750
Benefits	618,257	642,287	678,410	712,610
Supplies	224,435	204,764	334,440	341,400
Services	9,713,103	10,072,399	11,023,430	11,401,340
Other	219,742	-	147,500	-
Total Expenditures	\$12,239,058	\$12,513,203	\$13,842,400	\$14,179,100

Operations



Percent of Total Public Works Operating Expenditures = 12.54%

WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Assets Inspected	9,556	9,821	9,094	9,187
# of Structures Cleaned	2,408	3,217	2,734	2,102
# of Repairs Completed	125	102	193	202
Linear feet of Pipe Cleaned	154,438	244,633	49,958	59,341

GOALS

- Reduce flooding and impacts of flooding

CHALLENGES

- Localized flooding
- Compliance with the National Pollutant Discharge Elimination System (NPDES)
- Illegal dumping of pollutants and litter
- Aging systems

FLEET SERVICES DIVISION

FUN FACTS

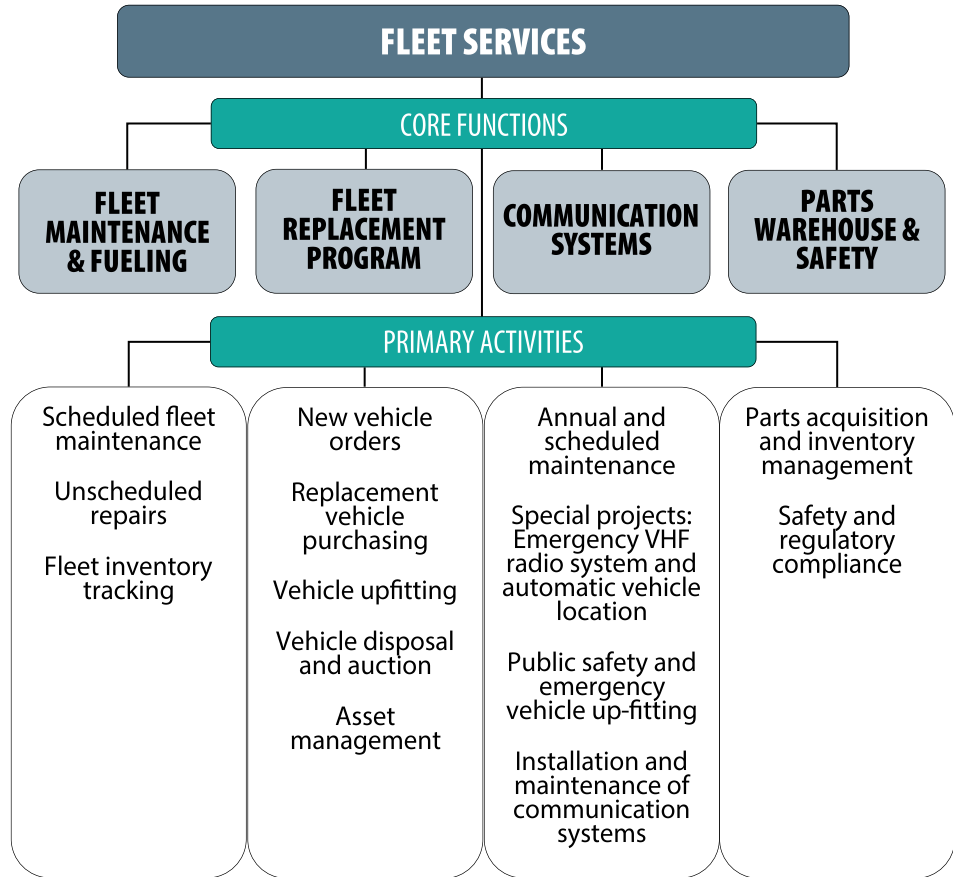
- The City uses over 270,000 gallons of fuel annually
- Nearly 20,000 fuel transactions
- Fleet has almost 1,300 individual inventory items

HIGHLIGHTS

- Completed the replacement of all vehicle hoists in the maintenance shop
- Added four fully electric vehicles to the pool fleet
- 100 percent of Shop staff became CDL qualified

DIVISION DESCRIPTION

The Fleet Services Division’s mission is to deliver professional and cost-effective services for our diversified fleet and City-wide communications systems.



DIVISION STAFFING

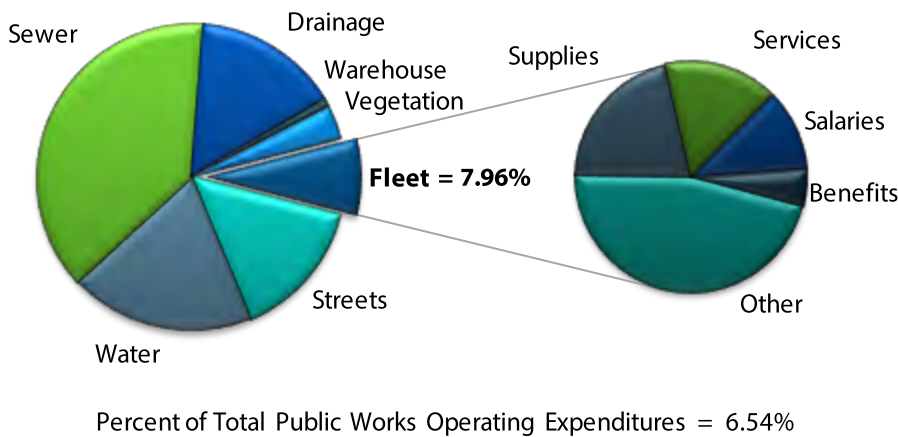
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Fleet/Warehouse Manager	1.0	0.6	0.6	0.6
Field Supervisor	1.0	1.0	1.0	1.0
Senior Mechanic	1.0	1.0	1.0	1.0
Communications Tech	1.0			
Mechanic	5.0	5.0	5.0	5.0
Maintenance Worker	1.0	1.0	1.0	1.0
Total Division FTEs	10.0	8.6	8.6	8.6

FLEET SERVICES DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 795,005	\$ 758,484	\$ 805,370	\$ 856,330
Benefits	370,235	345,096	363,540	385,450
Supplies	1,257,135	1,375,849	1,527,020	1,562,770
Services	903,313	1,008,717	1,158,390	1,194,510
Other	1,570,003	1,685,299	3,868,340	2,888,560
Total Expenditures	\$ 4,895,691	\$ 5,173,444	\$ 7,722,660	\$ 6,887,620

Operations



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Annual Fleet Work Orders	2,361	2,041	2,150	2,187
# of Annual Fleet PM's	2,162	1,925	2,085	1,986
# of New Vehicles Purchased	47	59	51	70
Labor Hours - Segments	4,365	3,627	4,163	4,052
% of Repairs Scheduled	72%	74%	73%	76%

GOALS

- Standardize vehicle up-fitting process
- Reduce down-time on specialty equipment, i.e. side-arm mowers and vactor trucks
- Develop fleet vehicle service standards

CHALLENGES

- Insufficient shop and parking space at Operations
- Aging fleet
- Shop and equipment security
- Long lead times on new vehicles and parts

WAREHOUSE DIVISION

FUN FACTS

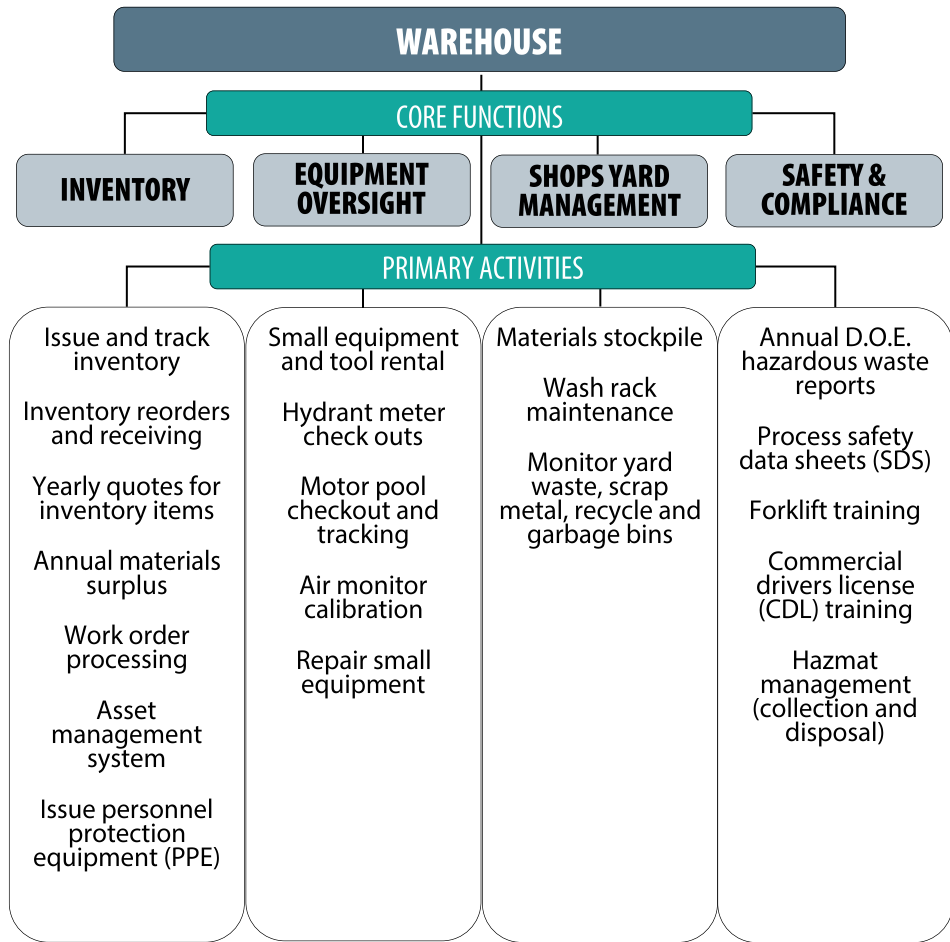
- 1,200 inventory items tracked
- Facilitated and trained 17 drivers to get CDL qualified

HIGHLIGHTS

- Implemented a monthly parts cycle-count program

DIVISION DESCRIPTION

The Warehouse Division’s mission is to deliver professional and cost-effective services for Public Works and to responsibly manage the inventory equipment checkout and shops yard.



DIVISION STAFFING

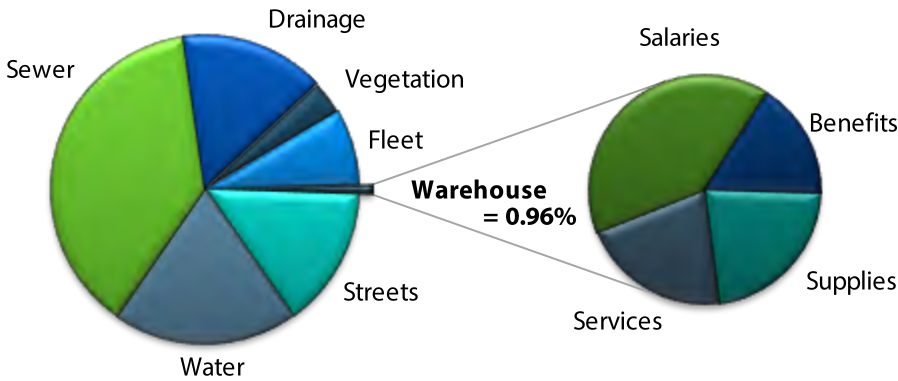
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Fleet/Warehouse Manager		0.4	0.4	0.4
Field Supervisor	1.0	1.0	1.0	1.0
Maintenance Worker	2.0	2.0	2.0	2.0
Total Division FTEs	3.0	3.4	3.4	3.4

WAREHOUSE DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 255,808	\$ 280,286	\$ 345,200	\$ 358,480
Benefits	110,573	116,006	140,950	148,060
Supplies	109,413	71,328	195,400	199,330
Services	64,324	65,558	194,520	175,870
Total Expenditures	\$ 540,119	\$ 533,177	\$ 876,070	\$ 881,740

Operations



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Warehouse Customers Served	7,364	7,028	6,916	7,303
# of Small Equipment Repairs	132	86	46	103
# of Hydrant Meter Rental and Permits Issued	247	243	1,163	1,068
# of Customer Pick up and Deliveries	867	1,131	726	688

GOALS

- Increase vehicle and equipment parking space by relocating inventory to offsite locations

CHALLENGES

- Insufficient space
- Shop equipment and vehicle security

VEGETATION DIVISION

FUN FACTS

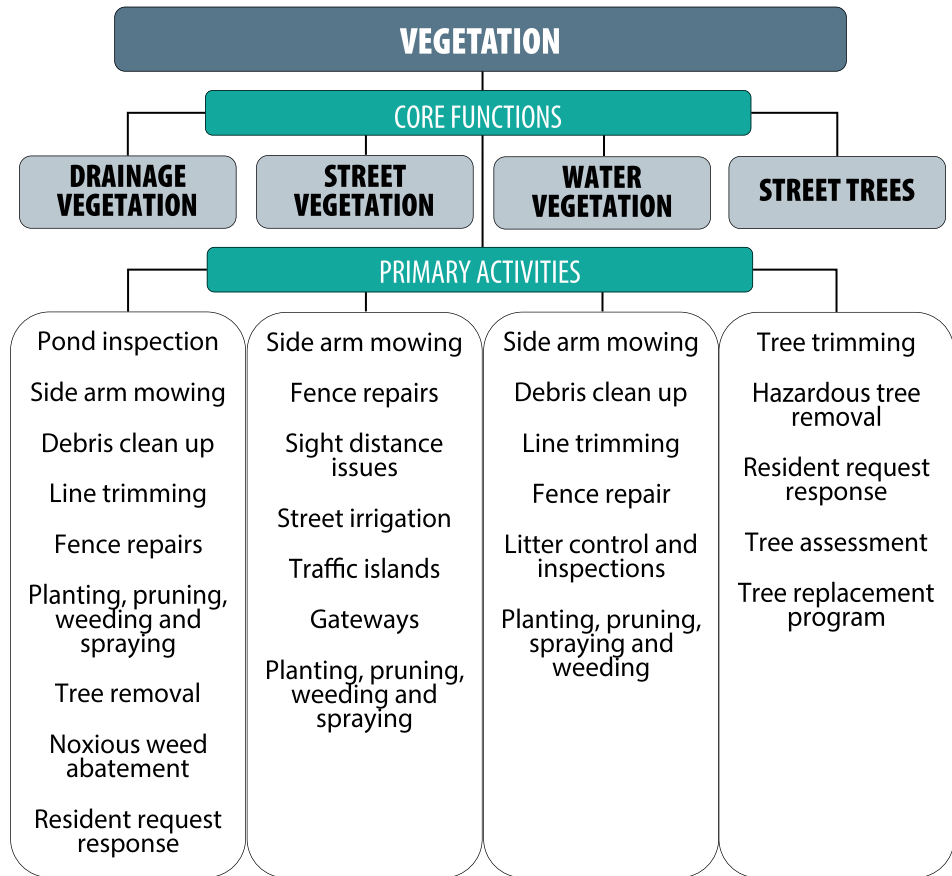
- The average travel speed of the Side Arm Mower while operating is about three miles per hour
- Crews repair over half of a mile of chain link fence annually
- The Kent nursery has about 70 species of native plants growing

HIGHLIGHTS

- Street vegetation maintained over six million square feet of vegetated rights of way, as well as several thousand street trees
- Side-arm mowers mowed over 20 million square feet of grass shoulders and ditches
- The vegetation team planted over 10,000 plants in 2022

DIVISION DESCRIPTION

The Vegetation Division’s primary responsibility is to ensure that street trees and vegetation across the City are properly managed and maintained.



DIVISION STAFFING

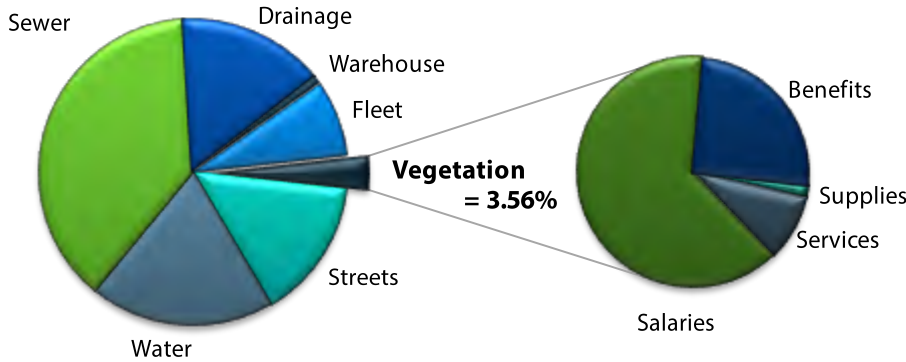
	2021 Actual	2022 Actual	2023 Adopted	2024 Adopted
Sewer/Storm Drainage Manager		0.5	0.5	0.5
Field Supervisor	2.0	2.0	2.0	2.0
Maintenance Worker	16.5	16.5	16.0	16.0
Total Division FTEs	18.5	19.0	18.5	18.5

VEGETATION DIVISION

SUMMARY OF OPERATING EXPENDITURES

	2021 Actual	2022 Prelim	2023 Adopted	2024 Adopted
Salaries	\$ 1,588,642	\$ 1,642,153	\$ 2,007,860	\$ 2,103,300
Benefits	671,360	683,811	795,530	840,650
Supplies	75,491	107,311	57,710	58,880
Services	477,651	514,846	298,100	301,560
Total Expenditures	\$ 2,813,143	\$ 2,948,121	\$ 3,159,200	\$ 3,304,390

Operations



WORKLOAD INDICATORS

	2019	2020	2021	2022
# of Street Vegetation Work Orders	3,215	3,310	360	829
# of Drainage Vegetation Work Orders	1,571	2,030	330	665
# of Water Vegetation Work Orders	688	100	250	220
# of Resident Requests	606	577	490	518

GOALS

- To provide public safety, aesthetics and beautification
- To promote a welcoming environment for residents, the public and others to enjoy
- Maintain functionality of retention ponds and wetlands

CHALLENGES

- With limited resources, expectations of maintenance responsibilities are our biggest challenge
- Illegal encampments and associated solid waste clean-up
- Noxious and invasive plants

This page left intentionally blank.

BUDGET BY FUND

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

City-Wide Budget.....	322
General Fund.....	326
General Fund Long-Range Outlook ..	332
Special Revenue Funds.....	336
Debt Service Funds.....	354
Capital Project Funds.....	357
Enterprise Funds.....	364
Internal Service Funds.....	375

This page left intentionally blank.

CITY-WIDE BUDGET

2023-2024 SUMMARY OF REVENUES AND EXPENDITURES

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Fiduciary Funds	Total All Funds
Est Fund Balance 1/1/2023	\$ 50,920,209	\$ 69,570,882	\$ 1,743,116	\$ 397,730	\$ 41,786,380	\$ 34,755,851	\$ 2,019,467	\$ 201,193,635
Revenues								
Taxes	181,933,190	81,308,270						263,241,460
Licenses and Permits	14,966,650	1,127,480			127,560			16,221,690
Intergovernmental Revenue	6,508,470	13,934,380	2,347,580	740,000		297,320		23,827,750
Charges for Services	13,682,560	9,836,050			183,704,740	36,345,510		243,568,860
Fines and Forfeitures	1,476,160	10,761,650						12,237,810
Miscellaneous Revenue	4,202,700	3,008,460	421,190	848,520	11,686,586	61,970,710	765,630	82,903,796
Transfers In	8,868,290	30,720,300	12,611,860	67,581,270	45,490,080	7,829,710		173,101,510
Total Revenues	231,638,020	150,696,590	15,380,630	69,169,790	241,008,966	106,443,250	765,630	815,102,876
Expenditures								
Salaries & Benefits	146,403,320	33,192,500			25,483,290	21,758,100	764,960	227,602,170
Supplies	6,440,100	2,949,690			3,916,470	4,408,650		17,714,910
Services & Allocations	63,824,160	39,742,240	12,160		157,011,230	70,962,950	25,630	331,578,370
Capital		2,678,660		68,280,620	634,000	6,766,900		78,360,180
Debt Service		122,660	16,072,340		7,510,450			23,705,450
Transfers Out	18,452,090	92,704,640	393,710	740,000	55,641,540	5,170,420		173,102,400
Total Expenditures	235,119,670	171,390,390	16,478,210	69,020,620	250,196,980	109,067,020	790,590	852,063,480
Expenditures by Department								
City Council	573,280							573,280
Administration	6,252,420	50,000				2,188,340		8,490,760
Economic & Community Dev	20,489,760							20,489,760
Finance	6,746,090					759,280		7,505,370
Fire Contracted Services	8,376,470							8,376,470
Human Resources	4,350,300	3,193,960				49,472,270		57,016,530
Information Technology				7,826,520		24,301,450		32,127,970
Law	3,183,330	2,218,260						5,401,590
Municipal Court	8,464,250							8,464,250
Parks, Rec & Comm Services	44,676,050	18,582,710		42,605,610	7,031,820	17,225,700		130,121,890
Police	112,830,790	23,188,390				(320,000)		135,699,180
Public Works		38,760,780		16,272,200	235,654,710	15,439,980		306,127,670
Non Departmental	19,176,930	85,396,290	16,478,210	2,316,290	7,510,450		790,590	131,668,760
Total Expenditures	235,119,670	171,390,390	16,478,210	69,020,620	250,196,980	109,067,020	790,590	852,063,480
Change in Fund Balance	(3,481,650)	(20,693,800)	(1,097,580)	149,170	(9,188,014)	(2,623,770)	(24,960)	(36,960,604)
Est Fund Balance 12/31/2024	\$ 47,438,559	\$ 48,877,082	\$ 645,536	\$ 546,900	\$ 32,598,366	\$ 32,132,081	\$ 1,994,507	\$ 164,233,031

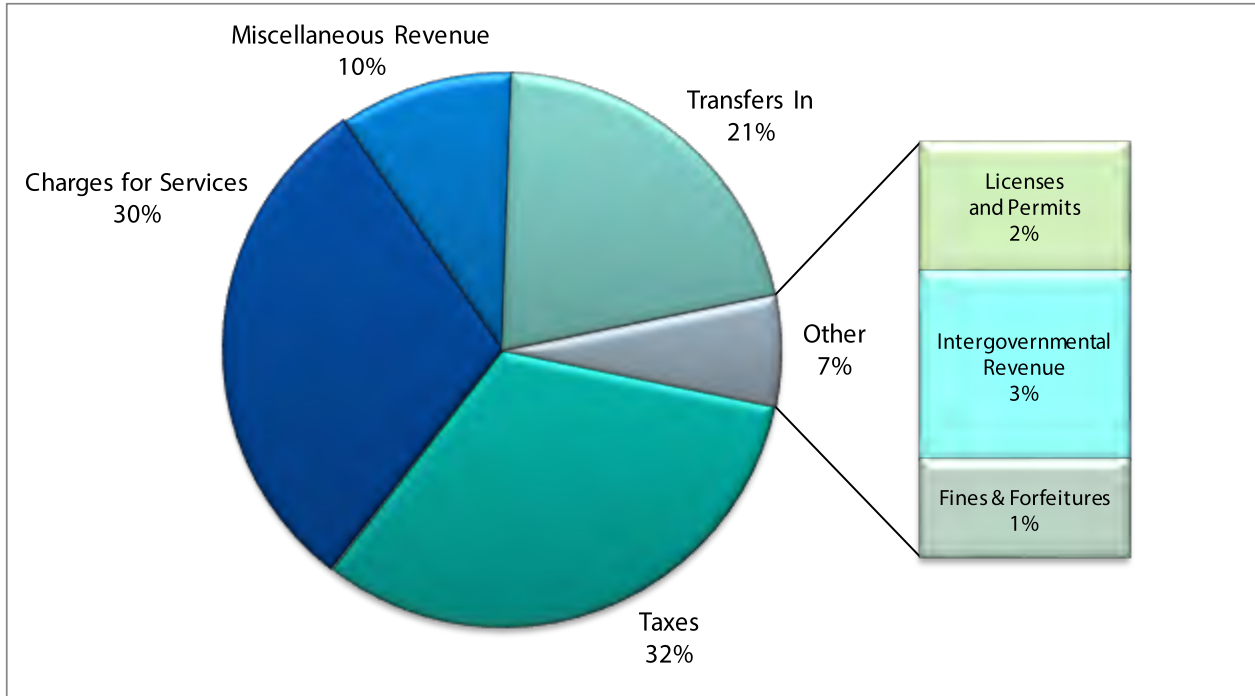
CITY-WIDE BUDGET

COMPARATIVE BUDGET SUMMARY

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
Revenues					
Taxes	\$ 132,358,646	\$ 121,877,720	\$ 141,862,216	\$ 130,821,650	\$ 132,419,810
Licenses and Permits	7,797,769	8,017,420	8,979,046	8,095,270	8,126,420
Intergovernmental Revenue	46,102,038	51,096,119	38,106,334	12,176,040	11,651,710
Charges for Services	110,010,610	109,520,200	117,000,127	119,566,870	124,001,990
Fines and Forfeitures	5,383,145	5,347,120	5,092,261	5,457,000	6,780,810
Miscellaneous Revenue	41,314,821	38,334,990	27,163,706	40,804,150	42,099,646
Transfers In	79,358,119	110,757,431	107,736,399	89,481,570	83,619,940
Total Revenues	422,325,148	444,951,000	445,940,090	406,402,550	408,700,326
Expenditures					
Salaries & Benefits	99,949,976	110,920,500	106,285,675	119,750,940	125,699,340
Supplies	7,889,521	9,608,340	8,646,994	9,102,800	9,258,060
Services & Allocations	113,628,545	139,037,889	121,996,682	154,098,700	150,102,070
Capital	49,435,059	80,576,300	58,134,330	43,214,550	44,029,170
Debt Service	13,186,885	12,711,800	12,515,182	11,753,930	11,951,520
Transfers Out	79,358,119	110,757,430	105,636,398	89,482,460	83,619,940
Total Expenditures	363,448,105	463,612,259	413,215,261	427,403,380	424,660,100
Expenditures by Department					
City Council	272,914	295,630	288,639	280,100	293,180
Administration	1,758,020	4,755,050	2,019,544	2,008,820	1,941,330
Communications	2,066,427	2,137,080	1,908,959	2,212,850	2,327,760
Economic & Community Dev	7,594,626	23,487,720	22,039,993	10,011,170	10,478,590
Finance	2,894,398	3,738,970	3,119,461	3,664,220	3,841,150
Fire Contracted Services	3,357,891	4,060,290	3,900,542	4,109,990	4,266,480
Human Resources	25,244,031	26,683,210	25,012,009	27,806,890	29,209,640
Information Technology	14,047,081	16,440,420	14,237,267	16,266,390	15,861,580
Law	2,381,353	2,657,910	2,420,627	2,645,430	2,756,160
Municipal Court	3,386,007	3,920,220	3,484,032	4,140,610	4,323,640
Parks, Rec & Comm Services	42,287,747	64,025,279	51,825,939	64,854,040	64,947,850
Police	52,893,160	60,559,580	59,070,723	67,140,990	68,878,190
Public Works	140,202,562	164,980,240	142,399,498	155,529,470	150,598,200
Non Departmental	65,061,889	85,870,660	81,488,028	66,732,410	64,936,350
Total Expenditures	\$ 363,448,105	\$ 463,612,259	\$ 413,215,261	\$ 427,403,380	\$ 424,660,100

CITY-WIDE BUDGET

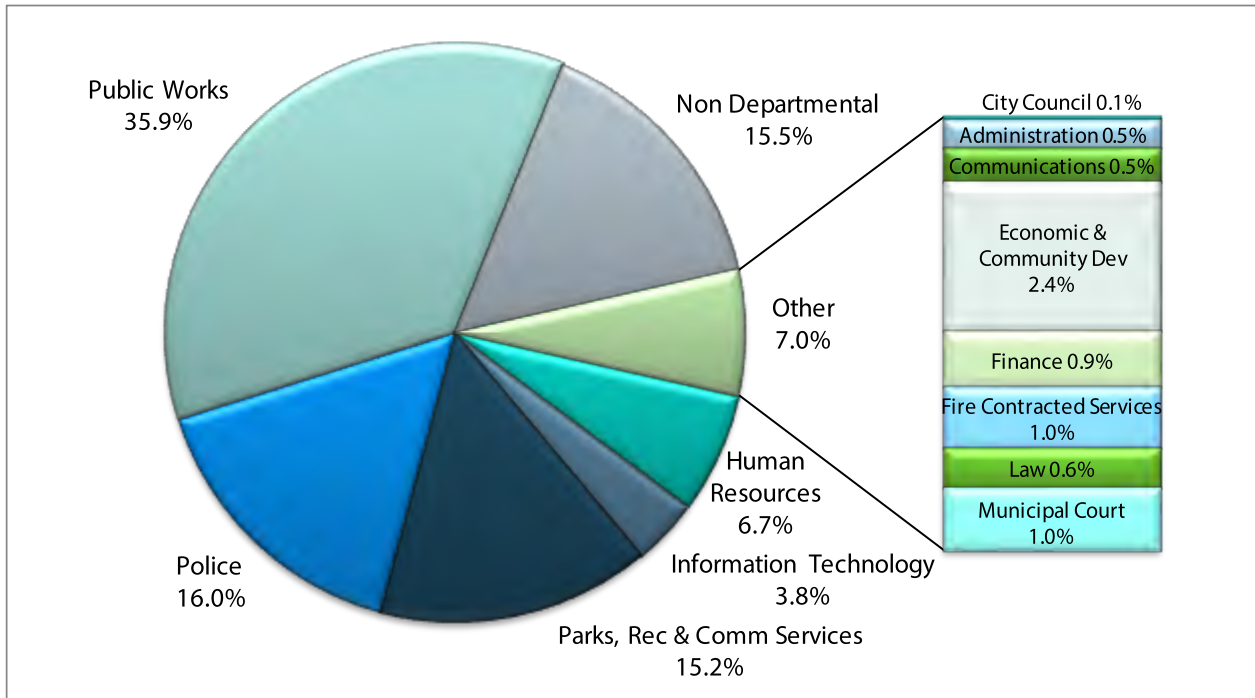
REVENUES



	2022 Budget	2023 Adopted	2024 Adopted	2023 \$ Change	2023 % Change
Revenues					
Taxes	\$ 121,877,720	\$ 130,821,650	\$ 132,419,810	\$ 8,943,930	7.3 %
Licenses and Permits	8,017,420	8,095,270	8,126,420	77,850	1.0
Intergovernmental Revenue	51,096,119	12,176,040	11,651,710	(38,920,079)	(76.2)
Charges for Services	109,520,200	119,566,870	124,001,990	10,046,670	9.2
Fines and Forfeitures	5,347,120	5,457,000	6,780,810	109,880	-
Miscellaneous Revenue	38,334,990	40,804,150	42,099,646	2,469,160	6.4
Transfers In	110,757,431	89,481,570	83,619,940	(21,275,861)	(19.2)
Total Revenues	\$ 444,951,000	\$ 406,402,550	\$ 408,700,326	\$(38,548,450)	(8.7) %

CITY-WIDE BUDGET

EXPENDITURES BY DEPARTMENT



	2022 Budget	2023 Adopted	2024 Adopted	2023 \$ Change	2023 % Change
Expenditures by Department					
City Council	\$ 295,630	\$ 280,100	\$ 293,180	\$ (15,530)	(5.3) %
Administration	4,755,050	2,008,820	1,941,330	(2,746,230)	(57.8)
Communications	2,137,080	2,212,850	2,327,760	75,770	-
Economic & Community Dev	23,487,720	10,011,170	10,478,590	(13,476,550)	(57.4)
Finance	3,738,970	3,664,220	3,841,150	(74,750)	(2.0)
Fire Contracted Services	4,060,290	4,109,990	4,266,480	49,700	1.2
Human Resources	26,683,210	27,806,890	29,209,640	1,123,680	4.2
Information Technology	16,440,420	16,266,390	15,861,580	(174,030)	(1.1)
Law	2,657,910	2,645,430	2,756,160	(12,480)	(0.5)
Municipal Court	3,920,220	4,140,610	4,323,640	220,390	5.6
Parks, Rec & Comm Services	64,025,279	64,854,040	64,947,850	828,761	1.3
Police	60,559,580	67,140,990	68,878,190	6,581,410	10.9
Public Works	164,980,240	155,529,470	150,598,200	(9,450,770)	(5.7)
Non Departmental	85,870,660	66,732,410	64,936,350	(19,138,250)	(22.3)
Total Expenditures	\$ 463,612,259	\$ 427,403,380	\$ 424,660,100	\$(36,208,879)	(7.8) %

GENERAL FUND

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

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$41,969,901	\$47,660,520	\$47,660,526	\$50,920,209	\$50,525,339
Revenues					
Taxes:					
Property	32,052,967	32,451,450	32,773,562	15,670,870	16,063,160
Sales Tax	24,828,972	21,027,000	27,943,579	30,323,830	30,627,060
Utility	20,262,726	19,507,350	20,913,042	24,349,760	24,963,200
Business & Occupation Tax	17,060,649	19,100,000	19,364,768	19,120,500	19,191,000
Other	613,502	879,790	863,531	806,120	817,690
Licenses and Permits	7,171,129	7,400,610	8,409,364	7,468,380	7,498,270
Intergovernmental Revenue	3,297,871	3,248,500	3,406,561	3,220,770	3,287,700
Charges for Services	5,299,515	6,316,640	8,492,608	6,632,210	7,050,350
Fines and Forfeitures	809,293	1,172,910	590,339	738,080	738,080
Miscellaneous Revenue	1,192,044	2,348,500	(377,605)	2,016,600	2,186,100
Transfers In	1,442,364	14,046,110	11,445,001	5,041,530	3,826,760
Total Revenues	114,031,032	127,498,860	133,824,748	115,388,650	116,249,370
Changes:					
Property Tax 1% + new construction				539,860	392,290
Shift 52.5% of Property Tax to Capital Resources Fund				(17,320,440)	
Sales Tax Volume Adjustment				3,279,350	303,230
Shift Capital Resources Fund Sales Tax to General Fund				6,017,480	
Utility Tax Baseline/Volume Adjustments				1,458,080	613,440
Shift Capital Resources Fund Utility Taxes to General Fund				3,384,330	
B&O Tax Baseline Adjustments				20,500	70,500
Other Tax Baseline Adjustments				(73,670)	11,570
Licenses and Permits Baseline Adjustments				67,770	29,890
Liquor Excise Tax & Board Profit Adjustments				212,800	51,060
Fire Insurance Premium Adjustments				64,630	1,700
Intergovernmental Baseline Adjustments				(305,160)	14,170
Franchise Fee Adjustments				266,980	3,350
Other Charges Baseline Adjustments				48,590	414,790
Civil & Criminal Penalties Adjustments				(434,830)	
Miscellaneous Baseline Adjustments				(331,900)	169,500
Transfers In from Drainage Fund				112,780	8,950
Transfers In Baseline Adjustments				145,380	35,710
One-time ARPA transfers in 2022				(12,752,210)	
Speaker Series				100,000	(100,000)

GENERAL FUND

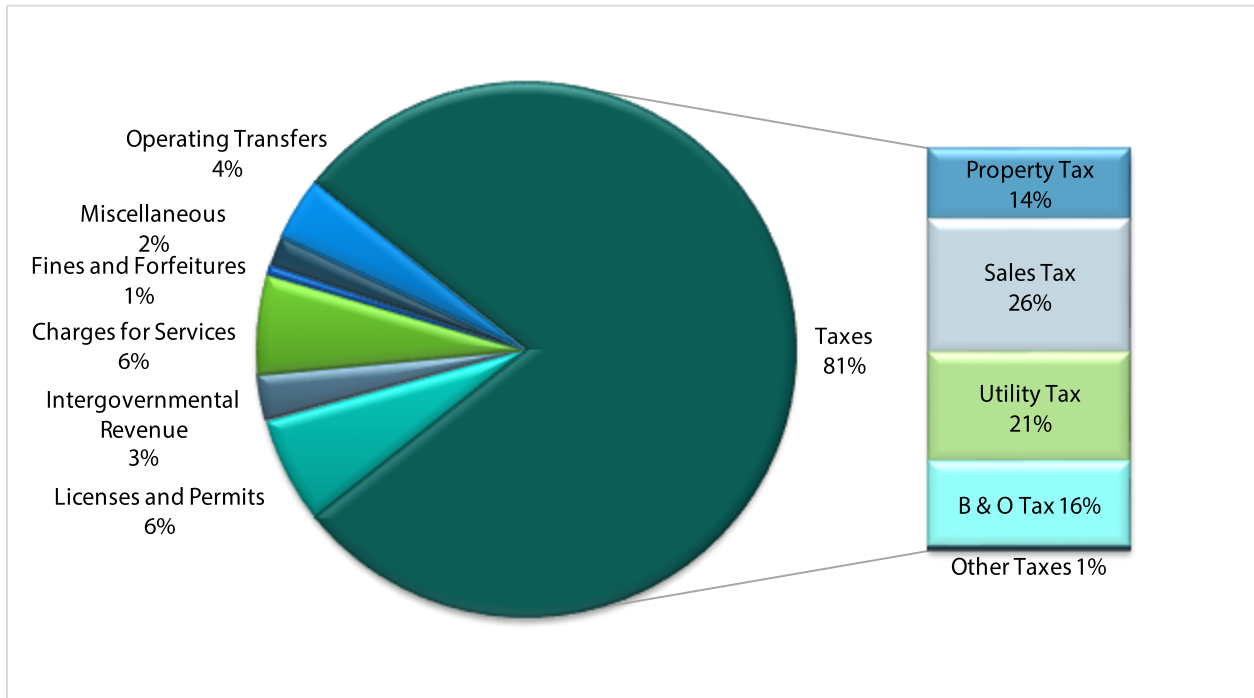
	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
Shift Positions to ARPA Funding				272,600	17,040
Other General Fund Positions				1,008,780	68,430
Other ARPA Related Projects				2,108,090	(1,244,900)
Total Changes				(12,110,210)	860,720
Expenditures					
Salaries & Benefits	58,591,479	64,585,240	62,786,424	71,464,400	74,938,920
Supplies	2,566,746	3,159,780	2,623,025	3,192,090	3,248,010
Services & Charges	30,091,692	38,118,750	33,371,194	36,474,300	37,773,330
Vehicles & Equipment	81,737		177,139		
Cost Allocations	(4,604,123)	(4,456,570)	(4,448,975)	(5,061,130)	(5,362,340)
Transfers Out	21,612,877	37,826,540	36,056,257	9,713,860	8,738,230
Total Expenditures	108,340,407	139,233,740	130,565,064	115,783,520	119,336,150
Expenditures by Department					
City Council	272,914	295,630	288,639	280,100	293,180
Administration	2,847,633	3,288,820	3,031,347	3,127,580	3,124,840
Economic & Community Dev	7,469,721	9,401,560	7,791,962	10,011,170	10,478,590
Finance	2,574,151	3,074,860	2,810,207	3,288,610	3,457,480
Fire Contracted Services	3,357,891	4,060,290	3,900,542	4,109,990	4,266,480
Human Resources	1,529,193	2,110,140	1,795,361	2,222,170	2,128,130
Law	1,444,860	1,638,790	1,383,659	1,563,510	1,619,820
Municipal Court	3,386,007	3,869,220	3,433,032	4,140,610	4,323,640
Parks, Rec & Comm Services	17,758,211	22,554,270	19,446,126	21,907,460	22,768,590
Police	45,793,526	50,805,480	50,394,511	55,059,090	57,771,700
Public Works	(720)				
Non Departmental	21,907,021	38,134,680	36,289,679	10,073,230	9,103,700
Total Expenditures	108,340,407	139,233,740	130,565,064	115,783,520	119,336,150
Changes:					
Extend Term-Limited Office Tech				-	122,800
Convert two Term-Limited Plans Examiners to Permanent				280,500	296,550
Additional Plans Examiner				140,720	142,400
GIS Data Analyst				168,000	175,170
Talent Development Initiative				35,670	37,130
Extend Term-Limited HR Analyst Position (ARPA)				138,420	144,290
Workday Training Credits				66,660	66,660
Workday Collaborative Solutions Lean-On Hours				166,000	166,000
Maintenance Worker 2 (ARPA)				112,770	121,730
Volunteer Coordinator (ARPA)				143,070	149,490
Set up / Recurring Costs				10,280	100
Maintenance Worker 2				112,770	121,840
Night Security for Locking Parks				75,000	75,000
Temp Wage Increase & Restoration				71,180	74,260
Shift (2) MW2 from 75% Parks / 25% PW to 100% Parks				49,010	52,970

GENERAL FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
Unfreeze Corrections Officer Position (ARPA)				124,900	135,580
Unfreeze Records Specialist Position (ARPA)				115,170	125,240
Evidence Supervisor/Tech Position (ARPA)				131,740	143,330
Convert Term-Limited Office Tech 3 to Permanent Administrative Assistant 2				120,770	123,660
Convert Part-Time Court Security Officer to Full-Time				39,280	40,330
Recruitment Supplies				133,940	133,940
Corrections Commander Term-Limited Position				96,900	
Shift B&O Transfers to Capital Resources Fund				(11,230,000)	(11,450,000)
ARPA Transfers to Other Funds				2,108,090	863,190
Total Changes				(6,789,160)	(8,138,340)
Change in Fund Balance	5,690,625	(11,734,880)	3,259,683	(394,870)	(3,086,780)
ENDING FUND BALANCE	\$47,660,526	\$35,925,640	\$50,920,209	\$50,525,339	\$47,438,559

GENERAL FUND

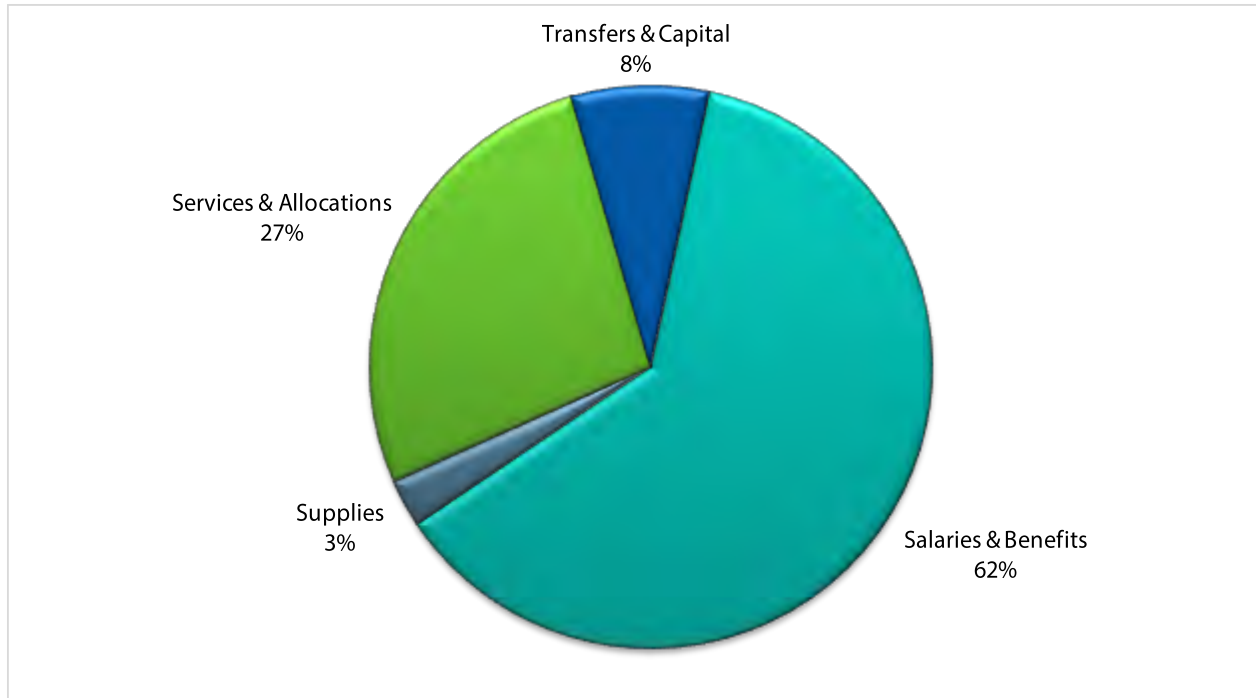
GENERAL FUND REVENUES



	2022 Budget	2023 Adopted	2022 vs 2023		2024 Adopted	2023 vs 2024	
			\$ Change	% Change		\$ Change	% Change
Revenues							
Taxes							
Property	\$ 32,451,450	\$ 15,670,870	\$ (16,780,580)	(51.7) %	\$ 16,063,160	\$ 392,290	2.5 %
Sales Tax	21,027,000	30,323,830	9,296,830	44.2	30,627,060	303,230	1.0
Utility	19,507,350	24,349,760	4,842,410	24.8	24,963,200	613,440	2.5
Business & Occupation Tax	19,100,000	19,120,500	20,500	0.1	19,191,000	70,500	0.4
Other	879,790	806,120	(73,670)	(8.4)	817,690	11,570	1.4
Licenses and Permits	7,400,610	7,468,380	67,770	0.9	7,498,270	29,890	0.4
Intergovernmental Revenue	3,248,500	3,220,770	(27,730)	(0.9)	3,287,700	66,930	2.1
Charges for Services	6,316,640	6,632,210	315,570	5.0	7,050,350	418,140	6.3
Fines and Forfeitures	1,172,910	738,080	(434,830)	(37.1)	738,080	-	-
Miscellaneous Revenue	2,348,500	2,016,600	(331,900)	(14.1)	2,186,100	169,500	8.4
Transfers In	14,046,110	5,041,530	(9,004,580)	(64.1)	3,826,760	(1,214,770)	(24.1)
Total General Fund Revenues	\$127,498,860	\$115,388,650	\$(12,110,210)	(9.5) %	\$116,249,370	\$ 860,720	0.7 %

GENERAL FUND

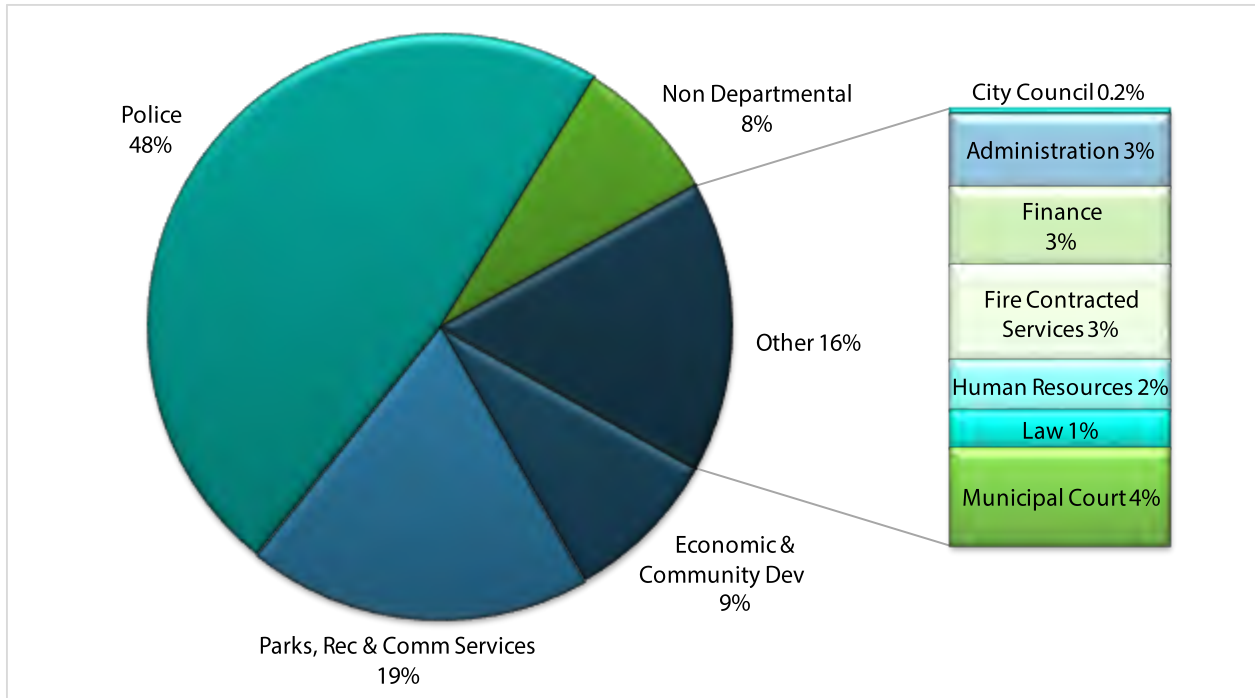
GENERAL FUND EXPENDITURES



	2022 Budget	2023 Adopted	2022 vs 2023		2024 Adopted	2023 vs 2024	
			\$ Change	% Change		\$ Change	% Change
Expenditures							
Salaries & Benefits	\$ 64,585,240	\$ 71,464,400	\$ 6,879,160	10.7 %	\$ 74,938,920	\$ 3,474,520	4.9 %
Supplies	3,159,780	3,192,090	32,310	1.0	3,248,010	55,920	1.8
Services & Allocations	33,662,180	31,413,170	(2,249,010)	(6.7)	32,410,990	997,820	3.2
Transfers & Capital	37,826,540	9,713,860	(28,112,680)	(74.3)	8,738,230	(975,630)	(10.0)
Total Gen Fund Expenditures	\$139,233,740	\$115,783,520	\$ (23,450,220)	(16.84) %	\$119,336,150	\$ 3,552,630	3.1 %

GENERAL FUND

GENERAL FUND EXPENDITURES BY DEPARTMENT



	2022 Budget	2023 Adopted	2022 vs 2023 \$ Change	2022 vs 2023 % Change	2024 Adopted	2023 vs 2024 \$ Change	2023 vs 2024 % Change
Expenditures by Department							
City Council	\$ 295,630	\$ 280,100	\$ (15,530)	(5.3) %	\$ 293,180	\$ 13,080	4.7 %
Administration	3,288,820	3,127,580	(161,240)	(4.9)	3,124,840	(2,740)	(0.1)
Economic & Community Dev	9,401,560	10,011,170	609,610	6.5	10,478,590	467,420	4.7
Finance	3,074,860	3,288,610	213,750	7.0	3,457,480	168,870	5.1
Fire Contracted Services	4,060,290	4,109,990	49,700	1.2	4,266,480	156,490	3.8
Human Resources	2,110,140	2,222,170	112,030	5.3	2,128,130	(94,040)	(4.2)
Law	1,638,790	1,563,510	(75,280)	(4.6)	1,619,820	56,310	3.6
Municipal Court	3,869,220	4,140,610	271,390	7.0	4,323,640	183,030	4.4
Parks, Rec & Comm Services	22,554,270	21,907,460	(646,810)	(2.9)	22,768,590	861,130	3.9
Police	50,805,480	55,059,090	4,253,610	8.4	57,771,700	2,712,610	4.9
Non Departmental	38,134,680	10,073,230	(28,061,450)	(73.6)	9,103,700	(969,530)	(9.6)
Total Gen Fund Expenditures	\$139,233,740	\$115,783,520	\$ (23,450,220)	(16.84) %	\$119,336,150	\$ 3,552,630	3.1 %

GENERAL FUND LONG-RANGE OUTLOOK

The long-range outlook provides a forward-looking view of the General Fund operating budget, allowing City officials and others to evaluate the long-term sustainability of the annual operating budget. It also provides a starting point for future decision making regarding the budget by identifying the balance between potential spending needs and the projected revenue outlook, making it a key tool for financial planning.

The General Fund Long-Range Outlook includes:

- ◆ A discussion of financial risks facing the City
- ◆ A General Fund overview, including major revenue and expenditure assumptions
- ◆ A summary table covering General Fund budget and six-year forecast data

FINANCIAL RISKS

The City continues to face a great deal of financial uncertainty heading into the future. After several years of slow economic growth, the City is still unable to restore significant reductions taken during and following the Great Recession. During the same timeframe, Washington sales tax changed from origin-based to destination-based, heavily impacting sales tax revenues as the City houses one of the largest warehouse districts on the west coast. The City has reset and is operating with the new normal created by these events. The forecast beyond the 2023-2024 biennium presumes that there are no additional FTEs added.

Growth of Service Need

With the assumption of flat staffing levels in the forecasted years, it is unlikely that existing staffing will be able to keep pace with additional service needs over time. As the City grows, without an increase in staffing or other measures, the outcome will be a degradation of existing service levels.

Infrastructure Maintenance & Refurbishment

Since the recession, the City has struggled to fully fund infrastructure maintenance, including transportation systems, parks, trails and City facilities. The lack of sufficient ongoing funding has resulted in the deterioration of infrastructure. Identifying adequate and sustainable funding remains elusive.

Legislative

As the State of Washington and King County continue to grapple with structural deficits in the growth of expenditures outstripping revenues, the impact to the City must be monitored. The City risks losing additional state shared revenues and being negatively impacted by downstream effects of reduced services from the County.

COVID-19 Pandemic

The City anticipated significant revenue losses due to the pandemic resulting in City-wide budget reductions in prior years to offset those losses. Some revenues have yet to “return to normal”, which adds challenges in future revenue forecasting. The revenue shortfalls from COVID-19 only exacerbated the structural deficit we knew we would face with the 2023-2024 budget and beyond.

GENERAL FUND LONG-RANGE OUTLOOK

GENERAL FUND OVERVIEW

The six-year projections provided in the financial outlook reflect numerous assumptions related to revenues and expenditures in 2025 and beyond. These assumptions represent a reasonable starting point for estimating the long-term status of the General Fund. However, it is important to note that the assumptions and resulting projections will change over time. Even relatively minor changes in key variables can cause significant change in the long-term outlook.

The **Six-Year Forecast** on the following page projects revenues and expenditures for the General Fund for 2025-2030 and is based on the assumptions below. It is a tool for identifying potential issues in advance, allowing an opportunity to devise strategies and solutions for improving the financial outlook of the City.

REVENUE ASSUMPTIONS

- ◆ **Property Tax:** One percent plus new construction
- ◆ **Sales Tax:** Two and a half percent annually
- ◆ **Utility Tax:** Water, sewer and drainage rate and CPI increases per ordinance; slight decline in cable and telephone utilities
- ◆ **B&O Tax:** Increase in 2025: \$3 million, 2028: additional \$3.4 million
- ◆ **Licenses & Permits:** Estimated CPI, per resolution; nominal growth
- ◆ **Intergovernmental:** Assumes state shared revenues continue unchanged
- ◆ **Charges for Services:** Plans review services at estimated CPI per resolution; nominal growth

EXPENDITURE ASSUMPTIONS

- ◆ **Salary & Wages:** Two and a half percent annually 2025-2030
- ◆ **Benefits:** Medical increase at three percent annually 2025-2030
- ◆ **Supplies:** Two percent annually
- ◆ **Services & Charges/Cost Allocation:** Four and a half percent annually

GENERAL FUND LONG-RANGE OUTLOOK

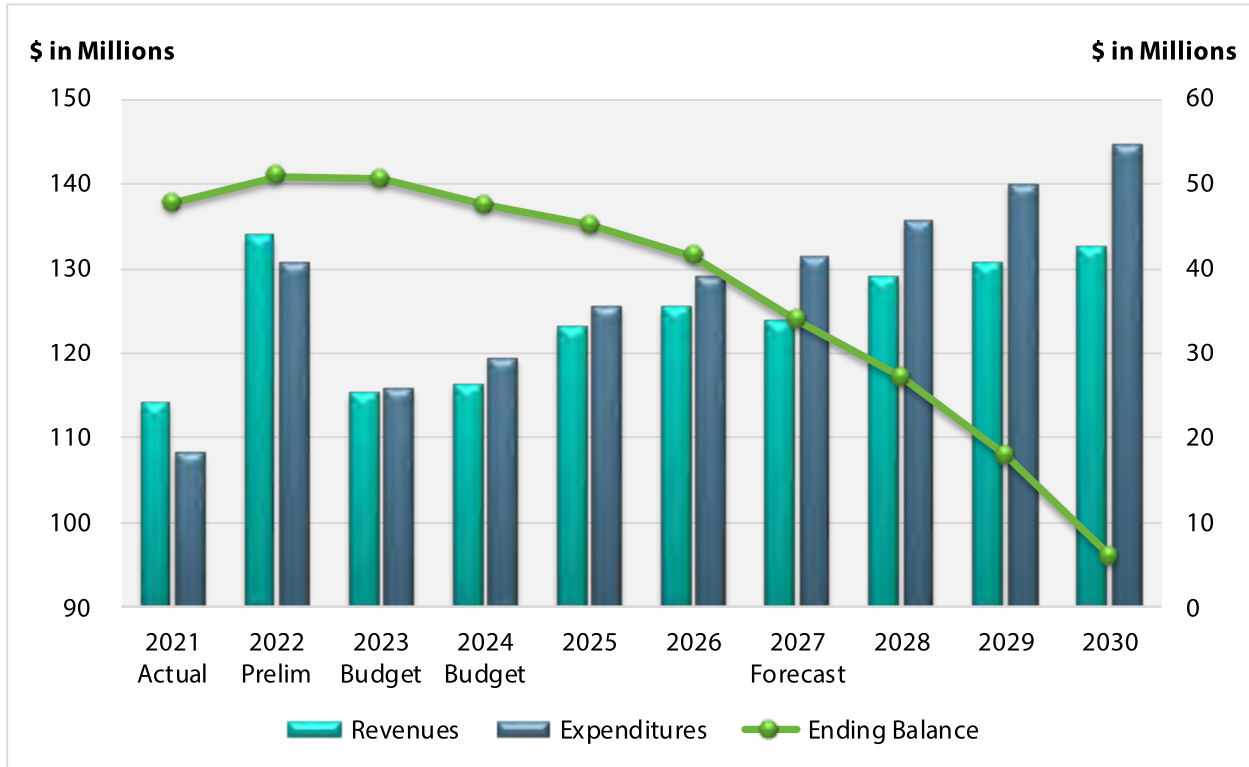
SIX-YEAR FORECAST

Projections clearly demonstrates an ongoing structural issue arising from the growth in expenditures annually outpacing the growth in revenues. This continued imbalance represents a major issue for the City that it must take additional, on-going steps to address. The ability to maintain and improve City services and address the backlog of infrastructure maintenance needs is heavily dependent on improving revenue streams, while continuing to find operational efficiencies. It is important to note that the forecast does not represent an official spending plan, it is simply a clear indicator of the challenges the City continues to face.

(in thousands)	Adopted		Six-Year Forecast					
	2023	2024	2025	2026	2027	2028	2029	2030
BEGINNING FUND BALANCE	\$ 50,920	\$ 50,520	\$ 47,430	\$ 45,100	\$ 41,530	\$ 33,970	\$ 27,220	\$ 18,060
Revenues								
Taxes								
Property	15,670	16,060	16,350	16,690	17,040	17,390	17,750	18,120
Sales Tax	30,320	30,630	32,390	33,200	34,020	34,870	35,740	36,630
Utility	24,350	24,960	25,250	25,530	25,830	26,130	26,430	26,740
Business & Occupation Tax	19,120	19,190	22,190	22,190	22,190	25,590	25,590	25,590
Other Taxes	810	820	830	840	850	860	870	880
Licenses and Permits	7,470	7,500	8,140	8,260	8,370	8,490	8,610	8,730
Intergovernmental Revenue	3,220	3,290	3,250	3,280	3,310	3,340	3,370	3,410
Charges for Services	6,630	7,050	7,420	7,480	7,550	7,620	7,690	7,760
Fines and Forfeitures	740	740	740	740	740	740	740	740
Miscellaneous Revenue	2,020	2,190	2,190	2,190	2,190	2,190	2,190	2,190
Transfers In	5,040	3,830	4,340	4,930	1,600	1,620	1,640	1,660
Total Revenues	115,380	116,250	123,090	125,330	123,690	128,840	130,620	132,450
Expenditures								
Salaries	50,630	52,930	57,430	58,870	59,740	61,230	62,760	64,330
Benefits	20,830	22,010	23,660	24,490	25,250	26,130	27,040	27,990
Supplies	3,190	3,250	3,320	3,400	3,470	3,550	3,630	3,710
Services & Allocations	31,410	32,410	33,870	35,390	36,980	38,640	40,380	42,200
Vehicles & Equipment								
Transfers Out	9,710	8,740	7,140	6,750	5,810	6,040	5,970	6,250
Total Expenditures	115,780	119,340	125,420	128,900	131,250	135,590	139,780	144,480
Change in Fund Balance	(400)	(3,090)	(2,330)	(3,570)	(7,560)	(6,750)	(9,160)	(12,030)
ENDING FUND BALANCE	\$ 50,520	\$ 47,430	\$ 45,100	\$ 41,530	\$ 33,970	\$ 27,220	\$ 18,060	\$ 6,030

GENERAL FUND LONG-RANGE OUTLOOK

GENERAL FUND FINANCIAL FORECAST



CONCLUSION

The City has done a lot of work over the last few years to address the structural imbalance, including the shifting of sales and property tax revenue included in the 2023-24 adopted budget. The long-range financial forecast of the General Fund demonstrates that operating revenues will not keep up with operating expenditures over the six years following the 2023-2024 biennial budget. The structural imbalance continues to be a major issue for the City, one that must be solved to ensure sustainable services.

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, property and utility taxes, real estate excise tax (REET), impact fees and community development block grant funds. Primary expenditures are for engineering, street maintenance, police and prosecution services, along with a significant portion of these resources that are transferred to other funds for debt service and capital.

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

- ◆ Street Operating
- ◆ LEOFF1 Retiree Benefits
- ◆ Lodging Tax
- ◆ Youth / Teen
- ◆ Capital Resources
- ◆ Criminal Justice
- ◆ Human Services
- ◆ City Arts Program
- ◆ ShoWare Operating
- ◆ Impact Fees
- ◆ ARPA (American Rescue Plan Act) Program

STREET OPERATING FUND

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

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 7,395,535	\$ 11,034,020	\$ 11,034,023	\$ 18,146,053	\$ 17,938,713
Revenues					
Taxes					
Water Utility Tax	241,769	240,540	242,623	261,380	270,070
Sewer Utility Tax	254,243	245,300	259,505	271,620	279,590
Drainage Utility Tax	322,985	319,900	332,244	357,610	369,820
Electric Utility Tax	1,344,035	1,199,860	1,400,768	1,461,230	1,500,690
Gas Utility Tax	373,154	328,970	410,567	418,820	428,030
Garbage Utility Tax	5,191,012	4,917,390	5,651,485	5,666,380	5,808,040
Telephone Utility Tax	272,630	345,070	244,124	239,410	237,020
Licenses and Permits	565,945	536,720	529,871	563,740	563,740
Intergovernmental Revenue	2,735,429	3,297,030	4,012,642	2,746,010	2,756,120
Charges for Services	2,649,464	756,990	3,188,056	732,480	745,180
Miscellaneous Revenue	32,496	87,100	(137,240)	84,150	84,150
Operating Revenues	13,983,162	12,274,870	16,134,645	12,802,830	13,042,450
Transfers In - General Fund	6,436,273	8,774,210	9,254,973	3,723,080	3,713,430
Transfers In - Other Sources		326,280	326,279	4,025,000	4,100,000
Total Revenues	20,419,435	21,375,360	25,715,897	20,550,910	20,855,880

STREET OPERATING FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
Expenditures					
Street Operations					
Salaries & Benefits	1,612,162	1,731,390	1,562,961	1,675,070	1,753,270
Supplies	546,444	486,310	689,264	573,350	581,970
Services & Charges	4,829,001	5,606,410	5,106,780	6,127,680	6,365,900
Vehicles & Equipment	116,548			177,500	
Cost Allocation	(222,102)	(355,000)	(190,073)	(290,000)	(290,000)
Transfers Out - Debt Service	1,953,482	2,139,560	2,139,094	1,777,060	1,717,720
Transfers Out - Projects	114,522	150,000	150,000		
Lifecycle					
Salaries & Benefits	29,765	202,750	175,400	163,230	176,720
Supplies	290,754	262,610	688,722	267,860	273,200
Services & Charges	1,677,606	2,810,990	1,489,983	5,022,990	5,141,960
Vehicles & Equipment	48,261	146,620	15,315	267,500	
Cost Allocation	(673)		(4,938)		
Transfers Out - Projects	4,637,480	5,475,340	5,475,340	3,684,000	3,704,000
Transfers Out - Debt Service	38,958	38,920	39,342	35,270	
PW Engineering					
Salaries & Benefits	6,600,988	6,555,450	7,122,814	6,874,910	7,200,300
Supplies	63,054	73,880	45,980	82,240	83,860
Services & Charges	1,528,833	1,623,080	1,604,031	1,946,540	2,121,550
Cost Allocation - Engineering Svcs	(7,007,565)	(6,982,790)	(7,506,146)	(7,626,950)	(8,117,140)
Total Expenditures	16,857,521	19,965,520	18,603,867	20,758,250	20,713,310
Changes:					
Truck Attenuator				75,000	
Multi-Function Skid-Steer and Trailer				75,000	
Asphalt Roller and Trailer				235,000	
Front Loader				60,000	
Kent Bicycle Advisory Board				5,000	2,000
Total Changes				450,000	2,000
Change in Fund Balance	3,561,913	1,409,840	7,112,030	(207,340)	142,570
ENDING FUND BALANCE	\$ 10,957,448	\$ 12,443,860	\$ 18,146,053	\$ 17,938,713	\$ 18,081,283

STREET OPERATING FUND PROJECTS

	2023 Adopted	2024 Adopted
Revenues		
Transfers In - General Fund	\$ 184,400	\$ 199,600
Transfers In - Capital Resources Fund	200,000	200,000
Total Revenues	384,400	399,600
Capital Projects & Expenditures		
Unallocated Street Projects	200,000	200,000
Litter Strike Team	184,400	199,600
Total Expenditures	384,400	399,600
Revenues Less Expenditures	\$ -	\$ -

LEOFF 1 RETIREE BENEFITS FUND

The LEOFF1 Retiree Benefits Fund was established to segregate funding and costs associated with the City's responsibility to cover any medical and health-related costs not covered by Medicare or other programs. There are approximately 60 former police and fire employees who retired under LEOFF1 and are covered under this program. Funding for these obligations comes from the General Fund.

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 1,582,264	\$ 1,271,470	\$ 1,271,468	\$ 1,015,707	\$ 724,437
Revenues					
Interest Income	(13,573)	18,680	(44,400)	10,500	10,500
Contributions	921,738	957,180	867,649	976,330	995,850
Miscellaneous	41,800	52,020	46,502	53,060	54,120
Transfers In	250,000	250,000	250,000	250,000	250,000
Total Revenues	1,199,965	1,277,880	1,119,751	1,289,890	1,310,470
Expenditures					
Blue Cross Claims	707,008	852,100	709,825	857,900	875,060
Blue Cross Admin Fees	37,266	49,940	33,888	43,390	44,260
Delta Dental Claims	10,901	33,860	16,183	34,540	35,230
Delta Dental Admin Fees	4,807	9,750	4,586	5,380	5,490
Vision Service Plan Claims	4,043	4,710	3,719	4,800	4,900
Vision Service Plan Admin Fees	1,825	1,610	1,654	1,870	1,910
Stop Loss Fees	89,523	53,580	88,424	54,650	55,740
Medical Reimbursements	643,586	551,420	506,584	562,440	573,690
Other Professional Services	11,800	15,870	10,649	16,190	16,520
Total Expenditures	1,510,760	1,572,840	1,375,512	1,581,160	1,612,800
Change in Fund Balance	(310,795)	(294,960)	(255,761)	(291,270)	(302,330)
ENDING FUND BALANCE	\$ 1,271,468	\$ 976,510	\$ 1,015,707	\$ 724,437	\$ 422,107

LODGING TAX FUND

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

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

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 73,678	\$ 129,210	\$ 129,210	\$ 450,235	\$ 461,615
Revenues					
Lodging Tax	222,759	296,930	280,772	278,630	284,200
Miscellaneous Revenue	(1,508)	810	(37)	1,630	1,630
Transfer In		285,000	285,000		
Total Revenues	221,252	582,740	565,735	280,260	285,830
Expenditures					
Services & Charges	165,720	485,000	220,660	250,000	255,000
Internal Allocations		24,050	24,050	18,880	19,520
Total Expenditures	165,720	509,050	244,710	268,880	274,520
Change in Fund Balance	55,532	73,690	321,025	11,380	11,310
ENDING FUND BALANCE	\$ 129,210	\$ 202,900	\$ 450,235	\$ 461,615	\$ 472,925

YOUTH / TEEN FUND

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

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 281,622	\$ 394,810	\$ 394,811	\$ 482,625	\$ 482,625
Revenues					
Taxes:					
Water Utility Tax	72,531	72,260	72,787	78,410	81,180
Sewer Utility Tax	76,621	73,690	78,207	81,860	84,260
Drainage Utility Tax	96,895	96,090	99,673	107,280	110,950
Electric Utility Tax	403,211	359,960	420,230	438,370	450,210
Gas Utility Tax	111,946	98,690	123,170	125,640	128,410
Garbage Utility Tax	134,250	127,170	146,159	146,540	150,210
Telephone Utility Tax	81,789	103,520	73,237	71,820	71,110
Total Revenues	977,243	931,380	1,013,464	1,049,920	1,076,330
Expenditures					
Transfer to GF Youth/Teen Program	814,254	877,370	877,370	1,001,300	1,027,360
Miscellaneous Expenditures	7,800	6,280	6,280	6,620	6,970
Teen Golf Program	42,000	42,000	42,000	42,000	42,000
Total Expenditures	864,054	925,650	925,650	1,049,920	1,076,330
Change in Fund Balance	113,189	5,730	87,814	-	-
ENDING FUND BALANCE	\$ 394,811	\$ 400,540	\$ 482,625	\$ 482,625	\$ 482,625

CAPITAL RESOURCES FUND

The Capital Resource Fund is the major source of general government capital funding in the City. Traditionally the funding came from a portion of the sales and use tax, all of the real estate excise tax, and a portion of the internal utility tax (four percent of 13 percent). Beginning in 2023, sales and use tax and utility taxes shift to the General Fund, while a portion of property taxes shift to the Capital Resources Fund from the General Fund. Annual capital allocations for Streets and Parks projects have historically been funded by B&O revenues in the General Fund, but beginning in 2023, they will be funded out of the Capital Resources Fund, along with the IT annual capital allocation. The Capital Resources Fund also pays for debt service on bonds issued for capital projects and pay-as-you-go capital projects for general governmental purposes, including parks and information technology.

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
	\$14,023,505	\$24,284,990	\$24,284,992	\$30,876,919	\$24,613,189
Revenues					
General Capital					
Taxes:					
Property Taxes				17,320,430	17,666,850
Sales & Use Tax	6,151,625	5,208,000	6,903,787		
Utility Tax - 2% int util tax	3,275,988	3,224,000	3,337,488		
Real Estate Excise Tax	5,347,041	1,750,000	5,361,862	2,250,000	2,000,000
Streamlined Sales Tax	5,418,095	3,251,000	3,250,857	2,600,690	2,080,550
Miscellaneous Revenue	26,993	88,700	(241,095)	166,740	166,740
Transfers In - Projects	84,783				
Transfers In - GF	25,000	1,825,000	25,000	25,000	25,000
Parks Capital and Lifecycle Maintenance					
Real Estate Excise Tax	5,347,041	1,750,000	5,361,862	2,250,000	2,000,000
Miscellaneous Revenue	(16,319)	82,560	394,835	84,310	84,310
Transfer in - Parks B&O	2,718,380	2,507,180	2,507,180	2,750,000	2,805,000
Transfer in - Projects		275,570	175,675		
Total Revenues	28,378,626	19,962,010	27,077,450	27,447,170	26,828,450
Changes:					
Shift 52.5% of Property Tax to Capital Resources Fund				17,320,430	17,666,850
Shift CRF Sales Tax to General Fund				(6,017,480)	(6,077,650)
Shift CRF Utility Taxes to General Fund				(2,161,293)	(3,494,050)
Total Changes				9,141,657	8,095,150
Expenditures					
General Capital					
Internal Allocations	181,956	221,260	221,260	168,720	177,910
Annual Capital Allocation					
Streets				8,250,000	8,420,000
Parks				2,750,000	2,805,000
Information Technology				1,650,000	1,683,000
Transfer to Debt Service	4,522,831	4,669,200	4,180,171	4,519,970	4,561,840
Transfer to ShoWare Lifecycle	300,000	300,000	300,000	300,000	300,000
Transfer to Facilities Lifecycle	590,890				

CAPITAL RESOURCES FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
Transfer to Capital Projects:					
IT Capital Projects	3,935,360	4,499,200	4,499,193	1,872,000	820,000
Corrections Plumbing Upgrades	(65,892)				
Facilities Card Access		330,000	330,000		
IT Annex Remodel	200,000	100,000	100,000		
Security Camera Software Upgrd	26,000				
Jail Improvements	50,000				
East Hill Operations Imprvmts	380,100	3,089,420	3,089,420		
Park Buildings		715,000	715,000		
City Hall Improvements		705,000	705,000		
Senior Center Solar Panel (Grant Match)				120,000	
Facilities Reinvestment Fund				5,000,000	5,000,000
Kent East Hill Operations Center Phase 2				3,000,000	4,773,060
Siemens HVAC Controls Upgrades				230,000	
Police Headquarters Cooling Tower Upgrade				223,750	
Kent Police Department Facility Upgrade					350,000
Police Firing Range Upgrade	600,000				350,000
Russell Rd Prkg Security Fence	23,980				
Meeker (Russell to GRE)	820,140				
Internal Service Consultant		250,000	250,000		
Automate Shops Parking Gate				12,940	
Neighborhood Grant Matching	4,887	25,000	2,640	25,000	25,000
Parks Capital and Lifecycle Maintenance					
Parks Capital Projects	6,179,680	5,557,180	5,557,180	4,280,750	4,477,500
Parks Lifecycle Maintenance	347,094	1,302,950	471,284	510,000	520,200
Parks Planning & Development		164,270	64,375	797,770	843,020
Total Expenditures	18,097,026	21,928,480	20,485,523	33,710,900	35,106,530
Changes:					
Transfers Out:					
Parks Annual Capital Allocation				2,750,000	2,805,000
Streets Annual Capital Allocation				8,250,000	8,420,000
IT Annual Capital Allocation				1,650,000	1,683,000
Facilities Reinvestment Fund				5,000,000	5,000,000
HVAC Control Upgrade				230,000	
IT Capital Projects				1,872,000	820,000
KEHOC Facility				3,000,000	4,773,060
Parks On-Site Dumpsters				45,000	
PD Cooling Tower Upgrade				223,750	
PD Facility Upgrades					700,000
Senior Center Solar Grant Match				120,000	
Shops Parking Gate				12,940	
Total Changes				23,153,690	24,201,060
Change in Fund Balance	10,281,600	(1,966,470)	6,591,927	(6,263,730)	(8,278,080)
ENDING FUND BALANCE	\$24,305,105	\$22,318,520	\$30,876,919	\$24,613,189	\$16,335,109

CRIMINAL JUSTICE FUND

The Criminal Justice Fund is used to account for revenues that are restricted to criminal justice purposes, including a voter approved 0.1 percent sales tax, state shared revenues and grants. The Criminal Justice Funds are currently used to pay a portion of police costs and a large percentage of the prosecuting attorney costs in the Law Department.

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 8,279,544	\$ 10,513,890	\$ 10,513,875	\$ 11,447,849	\$ 8,554,489
Revenues					
Sales & Use Tax	4,421,647	3,958,190	4,982,653	4,624,920	4,717,420
Intergovernmental Revenue	660,693	235,370	708,040	714,320	726,490
Charges for Services	36,400	99,960	8,100		
Fines and Forfeitures	4,545,761	4,163,990	4,482,243	4,718,920	6,042,730
Miscellaneous Revenue	(26,118)	91,520	(282,605)	93,690	93,690
Transfers In	135,990	137,780	137,780	146,490	147,960
Total Revenues	9,774,373	8,686,810	10,036,211	10,298,340	11,728,290
Changes:					
Red-Light Camera Revenue				510,000	1,812,960
MVET High Crime				454,700	463,790
Total Changes				964,700	2,276,750
Expenditures					
Salaries & Benefits	3,958,598	5,005,020	4,562,709	5,492,940	5,917,420
Supplies	343,221	469,290	295,429	510,440	520,470
Services & Charges	2,032,768	3,018,440	3,323,907	3,627,010	4,026,790
Vehicles & Equipment	771,355	1,152,720	300,382	938,000	966,000
Transfers Out	434,100	619,810	619,810	2,623,310	490,590
Total Expenditures	7,540,042	10,265,280	9,102,237	13,191,700	11,921,270
Changes:					
Car per Officer Program				906,000	906,000
Red-Light Cameras				276,090	593,220
Body-Worn Cameras				98,170	148,060
Judicial Specialist				56,290	117,530
Jail Services Contract				100,000	100,000
FLOCK Cameras				32,000	60,000
Investigative Technology				132,000	132,000
Move Office Tech to GF				(89,930)	(94,870)
Transfer Out to KEHOC Project				2,000,000	
Transfer Out to Corrections Annex Fence Project				143,840	
Total Changes				3,654,460	1,961,940
Change in Fund Balance	2,234,331	(1,578,470)	933,974	(2,893,360)	(192,980)
ENDING FUND BALANCE	\$ 10,513,875	\$ 8,935,420	\$ 11,447,849	\$ 8,554,489	\$ 8,361,509

CRIMINAL JUSTICE FUND PROJECTS

	2023 Adopted	2024 Adopted
Revenues		
Transfers In - Capital Resources Fund	\$ -	\$ 350,000
Total Revenues	-	350,000
Capital Projects & Expenditures		
Police Firing Range Upgrades		350,000
Total Expenditures	-	350,000
Revenues Less Expenditures	\$ -	\$ -

HUMAN SERVICES FUND

The Human Services Fund is used to provide a portion of the social services within the City utilizing Community Development Block Grant awards from HUD. These revenues fund the Home Repair Program and contracts with local service providers. In 2021, Washington State codified RCW 82.14.540, a revenue sharing program with local governments to encourage investments in affordable and supportive housing. Through a credit against state retail sales or use taxes, the program authorized the City to impose an additional local sales or use tax of 0.0146 percent to be used for acquiring, rehabilitating, or constructing affordable housing. All funds from this tax are allocated to the Human Services Fund.

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 47,068	\$ 1,139,620	1,139,615	\$ 2,544,857	\$ 2,544,857
Revenues					
Block Grants - CDBG	1,086,170	1,131,489	1,009,251	1,151,180	1,159,020
Affordable Housing Sales Tax	3,796,657	4,196,600	4,220,533	4,100,220	4,119,640
Total Revenues	4,882,827	5,328,089	5,229,784	5,251,400	5,278,660
Changes:					
Housing Sales Tax				416,220	19,420
Total Changes				416,220	19,420
Expenditures					
Salaries & Benefits	649,685	902,520	866,527	992,260	1,035,990
Supplies	90,961	54,000	100,503	2,040	2,080
Services & Charges	539,361	1,607,209	241,926	1,547,370	1,515,950
Vehicles & Equipment		160,000		163,200	166,460
Transfers Out	2,510,273	2,604,360	2,615,585	2,546,530	2,558,180
Total Expenditures	3,790,280	5,328,089	3,824,542	5,251,400	5,278,660
Changes:					
South King County and Homelessness Membership				46,970	51,710
Total Changes				46,970	51,710
Expenditures by Program					
Affordable Housing Sales Tax - Parks	193,837	650,010	139,453	530,840	544,660
Affordable Housing Sales Tax - Police		942,230	58,361	1,022,850	1,016,800
Planning & Administration	199,948	226,297	184,791	245,990	253,830
Home Repair	712,252	675,469	671,629	675,470	675,470
Service Providers	173,970	229,723	154,723	229,720	229,720
Transfers Out	2,510,273	2,604,360	2,615,585	2,546,530	2,558,180
Total Expenditures by Program	3,790,280	5,328,089	3,824,542	5,251,400	5,278,660
Change in Fund Balance	1,092,547	-	1,405,242	-	-
ENDING FUND BALANCE	\$ 1,139,615	\$ 1,139,620	\$ 2,544,857	\$ 2,544,857	\$ 2,544,857

HUMAN SERVICES FUND PROJECTS

	2023 Adopted	2024 Adopted
Revenues		
Transfers In - Human Services Operating Fund	\$ 2,546,530	\$ 2,558,180
Total Revenues	2,546,530	2,558,180
Capital Projects		
HB1406 Sales Tax	216,000	216,000
HB1590 Sales Tax	2,330,530	2,342,180
Total Expenditures	2,546,530	2,558,180
Revenues Less Expenditures	\$ -	\$ -

CITY ARTS PROGRAM FUND

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

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 567,507	\$ 590,740	\$ 590,738	\$ 596,733	\$ 596,733
Revenues					
Transfers In - General Fund	128,175	121,630	136,681	112,700	107,930
Total Revenues	128,175	121,630	136,681	112,700	107,930
Expenditures					
Supplies		14,130	12,020	14,410	14,700
Services & Charges	52,925	546,510	46,932	98,290	93,230
Art	52,020		71,733		
Total Expenditures	104,945	560,640	130,685	112,700	107,930
Change in Fund Balance	23,230	(439,010)	5,996	-	-
ENDING FUND BALANCE	\$ 590,738	\$ 151,730	\$ 596,733	\$ 596,733	\$ 596,733

SHOWARE OPERATING FUND

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

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 2,990,845	\$ 3,978,740	\$ 3,978,742	\$ 4,009,903	\$ 1,730,283
Revenues					
General Contributions	1,633,435		2,983,435		
Other Revenue	504,458	600,000			
Transfer In - General Fund	645,268	850,000	818,076	850,000	850,000
Transfer In - Capital Resources	300,000	300,000	300,000	300,000	300,000
Total Revenues	3,083,160	1,750,000	4,101,510	1,150,000	1,150,000
Expenditures					
Services & Charges	1,996,646	1,407,890	2,245,521	868,290	914,020
Lifecycle Expenses	32,621	1,624,380	45,990	2,430,000	325,000
Capital Outlay	65,997	1,300,000	1,778,838		
Debt Service - Principal		61,330		61,330	61,330
Transfer Out - IT Capital Projects				70,000	
Total Expenditures	2,095,263	4,393,600	4,070,350	3,429,620	1,300,350
Changes:					
Capital Projects				2,430,000	325,000
Transfer Out to IT Project				70,000	
Total Changes				2,500,000	325,000
Change in Fund Balance	987,897	(2,643,600)	31,161	(2,279,620)	(150,350)
ENDING FUND BALANCE	\$ 3,978,742	\$ 1,335,140	\$ 4,009,903	\$ 1,730,283	\$ 1,579,933

IMPACT FEES FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 316	\$ -	\$ -	\$ -	\$ -
Revenues					
School Impact Fees	1,491,996	1,717,940	1,140,098	1,703,740	1,746,370
Fire Impact Fees	2,459,524	2,194,970	2,009,008	2,443,240	2,504,380
Miscellaneous Revenue	6,198	9,480	3,073	3,860	3,860
Total Revenues	3,957,718	3,922,390	3,152,179	4,150,840	4,254,610
Expenditures					
Services & Supplies	3,958,033	3,922,390	3,152,179	4,150,840	4,254,610
Total Expenditures	3,958,033	3,922,390	3,152,179	4,150,840	4,254,610
Change in Fund Balance	(316)	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -

AMERICAN RESCUE PLAN ACT PROJECT (MANAGEMENT PROJECT FUND)

	2021-2022 Budget	2023 Adopted	2024 Adopted	2025-2026 Forecast	Spend to Date
PROJECT BALANCE	\$ -	\$9,910,114	\$ 6,420,644	\$ 4,190,604	
Revenues					
American Rescue Plan Act Grant	28,172,324				
Total Revenues	28,172,324	-	-	-	
Expenditures					
General Fund:					
Building Resiliency Program	1,750,000				
ECD - Business Accelerator	400,000				
ECD - Business Tech	225,000				
ECD - Child Care	600,000				
ECD - Project Feast	160,000				11,931
ECD - Space Consortium	450,000				
ECD - STEM Education	650,000				
ECD -Community Partner Navigation	400,000				
ECD Flex Fund	2,750,000				1,650,000
Graffiti Removal	200,000				
Cultural Competency Training	154,000				154,000
Human Services Planner - TLT		138,490	144,190	323,180	
Human Resources Analyst TLT		138,420	144,290	311,020	
Maintenance Worker 2 TLT		112,770	121,730	262,190	
Corrections Officer		124,900	135,580	292,460	
Records Specialist		115,170	125,240	270,050	
Evidence Supervisor		131,740	143,330	309,520	
Business Systems Analyst		175,200	183,390	412,650	
Volunteer Coordinator		143,070	149,490	322,450	
Senior Center Coordinator		97,400	106,250	231,450	
Race & Equity Coordinator -TLT	135,080	104,220	113,360		100,337
Speaker Series	50,000	100,000			16,033
Other Funds:					
Fleet Replacements	2,250,000				337,305
GIS Analyst -TLT	152,120	122,070	133,180		90,550
Network Security Engineer TLT	183,970	165,180	179,850		143,141

AMERICAN RESCUE PLAN ACT PROJECT (MANAGEMENT PROJECT FUND)

	2021-2022 Budget	2023 Adopted	2024 Adopted	2025-2026 Forecast	Spend to Date
Capital Projects:					
Translation of City Documents	150,000	150,000			
Senior App Developer TLT		168,220	175,280		
Technical Lead TLT		168,220	175,280		
Maintenance Worker 2-Litter Strike Team		184,400	199,600	431,250	
Race & Equity Strategic Plan		800,000			
Community Court		100,000			
Council Office Move & Tech Upgrades	280,000				
Customer Svc Counter Improvements	1,045,000				4,821
Data Collection Set Up	100,000				
Huse/Panther Lake Park	1,000,000				
Meet Me on Meeker	500,000				
Hazard Tree Removal		250,000			
Sidewalk Grant Matching	500,000				
Military/Veteran's Drive	1,000,000				645
Printshop Upgrades	302,040				274,358
Teleconferencing Hardware	75,000				
Willis Street Improvements	2,800,000				194,850
TBD				1,024,384	
Total Expenditures	18,262,210	3,489,470	2,230,040	4,190,604	2,977,971
Change in Project Balance	9,910,114	(3,489,470)	(2,230,040)	(4,190,604)	
ENDING PROJECT BALANCE	\$ 9,910,114	\$ 6,420,644	\$ 4,190,604	\$ -	

DEBT SERVICE FUNDS

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

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

NON-VOTED DEBT SERVICE FUND

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

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 2,380,697	\$ 2,125,170	\$ 2,125,175	\$ 1,430,000	\$ 729,160
Revenues					
Intergovernmental	1,473,277	1,107,510	1,519,599	1,226,140	1,121,440
Transfers In	6,515,271	6,847,680	6,349,082	6,332,300	6,279,560
Total Revenues	7,988,547	7,955,190	7,868,681	7,558,440	7,401,000
Expenditures					
Internal Allocations					
Debt Service - Principal	5,287,190	5,697,230	5,697,122	5,615,340	5,387,500
Debt Service - Interest	3,061,531	2,866,750	2,866,734	2,643,940	2,425,560
Total Expenditures	8,348,722	8,563,980	8,563,855	8,259,280	7,813,060
Expenditures by Bond Issue					
LTGO Refund 2012	857,225	856,880	856,900		
LTGO Refund 2014	870,085				
LTGO Refund 2015	1,209,325	1,262,450	1,262,450	1,407,650	942,450
LTGO Refund 2016	4,576,650	5,612,660	5,612,650	6,027,410	6,139,160
Excavator Lease 2018	38,958	38,920	39,256	35,270	
Other Non-Voted Debt	796,479	793,070	792,599	788,950	731,450
Total Expenditures	8,348,722	8,563,980	8,563,855	8,259,280	7,813,060
Change in Fund Balance	(360,174)	(608,790)	(695,174)	(700,840)	(412,060)
ENDING FUND BALANCE	\$ 2,020,523	\$ 1,516,380	\$ 1,430,000	\$ 729,160	\$ 317,100

SPECIAL ASSESSMENT DEBT SERVICE FUND

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

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 97,612	\$ 274,880	\$ 274,884	\$ 313,116	\$ 321,216
Revenues					
Special Assessments	779,313	537,820	550,619	178,040	169,210
Interest Income	231,617	153,840	160,674	37,900	36,040
Other Revenue	24,814		8,959		
Total Revenues	1,035,745	691,660	720,252	215,940	205,250
Expenditures					
Transfers Out to Projects	852,363	675,490	675,490	201,900	191,810
Cost Allocations	6,110	6,530	6,530	5,940	6,220
Total Expenditures	858,473	682,020	682,020	207,840	198,030
Change in Fund Balance	177,272	9,640	38,232	8,100	7,220
ENDING FUND BALANCE	\$ 274,884	\$ 284,520	\$ 313,116	\$ 321,216	\$ 328,436

CAPITAL PROJECT FUNDS

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

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

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

STREET CAPITAL PROJECTS FUND

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

	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 81,460	\$ 89,690
Revenues		
Investment Income	180,980	180,980
Transfers In - LID Funded Projects	201,900	191,810
Transfers In - Solid Waste Utility Tax	3,684,000	3,704,000
Transfers In - Capital Resources Fund	4,025,000	4,120,000
Total Revenues	8,091,880	8,196,790
Capital Projects & Expenditures		
In-house Overlays	250,000	250,000
Street Contracted	655,000	750,000
LID 362- 84th Avenue Rehabilitation	176,300	167,490
LID 363-224th-228th (EVH-88th)	25,600	24,320
Residential Street Contracted	3,684,870	3,705,140
Meet Me on Meeker 64th Avenue		1,000,000
Mill Creek at 76th Avenue Flood Prevention	3,000,000	1,500,000
SR 509 - Stage 1b - SR 516 Interchange Auxiliary Lane		250,000
SR 509 - Stage 2 - Southbound Auxiliary Lane		250,000
City Safety Transportation Program	120,000	120,000
Internal Cost Allocations	171,880	171,600
Total Expenditures	8,083,650	8,188,550
Change in Fund Balance	8,230	8,240
ENDING FUND BALANCE	\$ 89,690	\$ 97,930

PARKS CAPITAL PROJECTS FUND

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

	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 137,560	\$ 194,860
Revenues		
Transfers In - Capital Resources Fund - Annual Allocation	2,750,000	2,805,000
Transfers In - Capital Resources Fund - General Capital	45,000	
Transfers In - REET 2	1,485,750	1,672,500
King County Levy	370,000	370,000
Interest Income	141,560	141,560
Total Revenues	4,792,310	4,989,060
Capital Projects & Expenditures		
Campus Park Improvements	150,000	
Canterbury Park Improvements		100,000
Clark Lake Park Phase 1 Development	250,000	500,000
Commercial Onsite Dumpsters	45,000	
Commons Neighborhood Park Improvements	100,000	
Downtown Parks Improvements	250,000	
Eastridge Park Renovation	100,000	150,000
Garrison Park Improvements	350,000	250,000
Hogan Park at Russell Road Phase 2 Renovation	250,000	350,000
Kent School District Partership	100,000	
Kiwanis Tot Lot #4 Renovation	35,750	
KVLT - Old Fishing Hole Improvements		250,000
KVLT - Interurban Trail at Naden	420,000	
KVLT - Meeker Parking Lot		355,000
Mill Creek Canyon/Earthworks Park Improvements	500,000	750,000
Mill Creek Canyon Trail Renovation	250,000	250,000
North Meridian Park Redevelopment		200,000
Park Land Acquisition Account	250,000	250,000
Park Operations Lifecycle	500,000	500,000
Park Planning and Design (Masterplan/Architect)	50,000	50,000
Park Planning and Development Operating	850,000	892,500
West Fenwick Park Phase 2 Renovation	200,000	
Internal Allocations	84,260	80,030
Total Expenditures	4,735,010	4,927,530
Change in Fund Balance	57,300	61,530
ENDING FUND BALANCE	\$ 194,860	\$ 256,390

IT CAPITAL PROJECTS FUND

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

	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 137,500	\$ 110,490
Revenues		
Interest Income	59,290	59,290
Transfers In - General Fund	336,440	350,560
Transfers In - Capital Resources Fund	3,522,000	2,503,000
Transfers In - accesso ShoWare Fund	70,000	
Transfers In - IT Operating Fund	423,020	448,220
Total Revenues	4,410,750	3,361,070
Capital Projects & Expenditures		
HLC - Server Replacement	60,000	60,000
HLC - Telephony	60,000	60,000
HLC - Wireless Infrastructure Refresh	30,000	30,000
HLC - Data Center	100,000	100,000
HLC - Network Refresh	70,000	70,000
HLC - Security	130,000	153,000
HLC - Storage Expansion	30,000	30,000
HLC - UPS	(50,000)	30,000
HLC - Virtualization Infrastructure Refresh	100,000	100,000
SLC - Administration System Replacement Reserves	125,000	170,000
SLC - IT System Replacement Reserves	150,000	150,000
SLC - Law System Replacement Reserves	50,000	50,000
SLC - Police System Replacement Reserves	170,000	130,000
SLC - Human Resources System Replacement Reserves	70,000	70,000
SLC - Finance System Replacement Reserves	100,000	100,000
SLC - PRCS System Replacement Reserves	100,000	100,000
SLC - Public Works System Replacement Reserves	100,000	150,000
SLC - Court System Replacement Reserves	(25,000)	50,000
SLC - Economic Development System Replacement Reserves	80,000	80,000

IT CAPITAL PROJECTS FUND CONTINUED

	2023 Adopted	2024 Adopted
MDC Refresh		100,000
Computer Refresh	258,020	263,220
Aerial Imagery Data Refresh	165,000	85,000
Airgap Backup Implementation & Commvault Replacement	660,000	
ZTA Program - Identify & Access Management Solution	300,000	
ZTA Program - accesso ShoWare	70,000	
Internet Infrastructure Assessment and Upgrade		275,000
AV/Virtual Court Room Technology Refresh	100,000	
B&O and Business License Enhancements	480,220	175,280
JDE Replacement	250,000	250,000
Laserfiche Stabilization	45,000	45,000
UPS Battery Replacement (Fire Station 74)	80,000	
ZTA Program - Privileged Access Management Solution		250,000
PD MDC Refresh	250,000	
JIS Replacement	75,000	
Unallocated IT Projects	168,220	175,280
Internal Cost Allocations	86,300	86,980
Total Expenditures	4,437,760	3,388,760
Change in Fund Balance	(27,010)	(27,690)
ENDING FUND BALANCE	\$ 110,490	\$ 82,800

FACILITIES CAPITAL PROJECTS FUND

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

	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 31,610	\$ 56,460
Revenues		
Transfers In - Capital Resources Fund	8,453,750	10,123,060
Criminal Justice Fund	2,143,840	
Utility Funding	5,512,510	5,512,510
Facilities Lifecycle	255,300	202,100
Interest Income	33,180	33,180
Total Revenues	16,398,580	15,870,850
Capital Projects & Expenditures		
Facilities Reinvestment Fund	5,000,000	5,000,000
Kent East Hill Operations Center Phase 2	10,512,510	10,285,570
Siemens HVAC Controls Upgrades	230,000	
Police Headquarters Cooling Tower Upgrade	223,750	
Kent Police Department Facility Upgrade		350,000
Corrections Annex Fence	143,840	
City Buildings - Exterior Painting	255,300	202,100
Internal Cost Allocations	8,330	7,050
Total Expenditures	16,373,730	15,844,720
Change in Fund Balance	24,850	26,130
ENDING FUND BALANCE	\$ 56,460	\$ 82,590

OTHER CAPITAL PROJECTS

	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 9,600	\$ 18,120
Revenues		
Interest Income	9,250	9,250
Transfer in - General Fund	1,300,000	1,000,000
Total Revenues	1,309,250	1,009,250
Capital Projects & Expenditures		
Internal Cost Allocations	730	180
Translation of City Documents	150,000	
Race & Equity Strategic Plan	800,000	
Community Court	100,000	
Hazard Tree Removal	250,000	
TBD		1,000,000
Total Expenditures	1,300,730	1,000,180
Change in Fund Balance	8,520	9,070
ENDING FUND BALANCE	\$ 18,120	\$ 27,190

ENTERPRISE FUNDS

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

Kent currently operates five enterprise funds:

- ◆ Water Utility Fund
- ◆ Sewer Utility Fund
- ◆ Drainage Utility Fund
- ◆ Solid Waste Utility Fund
- ◆ Golf Complex Fund

WATER UTILITY FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$14,447,093	\$16,608,360	\$16,608,363	\$18,111,475	\$17,258,335
Revenues					
Charges for Services	24,165,085	23,236,380	24,265,191	26,140,790	27,010,600
System Dev/Connection Charges	2,284,826	1,992,700	1,041,597	2,032,550	2,073,210
Miscellaneous Revenue	181,475	1,069,940	(1,038,802)	845,890	856,020
Operating Revenues	26,631,386	26,299,020	24,267,987	29,019,230	29,939,830
Transfers In - Debt Service	3,551,993	3,035,130	2,950,676	2,501,400	3,146,100
Total Revenues	30,183,379	29,334,150	27,218,663	31,520,630	33,085,930
Expenditures					
Salaries & Benefits	3,612,530	3,793,360	3,430,485	4,219,050	4,394,500
Supplies	599,268	816,760	689,275	850,930	868,370
Services & Charges	10,284,472	11,672,250	10,673,014	12,803,870	13,264,550
Vehicles & Equipment	81,273		10,870	312,500	
Cost Allocation	(333,575)	(480,000)	(117,109)		
Transfers to Capital Projects	7,103,836	5,151,340	5,151,340	9,184,620	10,207,980
Debt Service - Principal	2,309,028	1,843,750	1,843,750	1,375,000	2,085,000
Debt Service - Interest	1,141,026	1,191,380	1,083,249	1,126,400	1,061,100
Operating Expenditures	24,797,856	23,988,840	22,764,874	29,872,370	31,881,500
Transfers Out - Debt Service	3,551,993	3,035,130	2,950,676	2,501,400	3,146,100
Total Expenditures	28,349,849	27,023,970	25,715,550	32,373,770	35,027,600
Changes:					
Asphalt Roller and Equipment Trailer				75,000	
Excavator				102,500	
Front Loader				135,000	
Transfer Out to KEHOC Project				1,907,980	1,907,980
Total Changes				2,220,480	1,907,980
Change in Fund Balance	1,833,529	2,310,180	1,503,112	(853,140)	(1,941,670)
ENDING FUND BALANCE	\$16,280,623	\$18,918,540	\$18,111,475	\$17,258,335	\$15,316,665

WATER UTILITY FUND—CAPITAL PROJECTS

	2023 Adopted	2024 Adopted
Revenues		
Transfers In - Water Operating	\$ 7,276,640	\$ 8,300,000
Transfers In - Sewer Operating	8,920	
Transfers In - Drainage Operating	13,500	
Transfers In - Capital Resources	12,940	
Total Revenues	7,312,000	8,300,000
Capital Projects & Expenditures		
2023 Watermain	300,000	
228th-Central-88th Waterline		1,000,000
590 Zone Transmission (EH 640 PZ)		980,000
76th North	525,000	
Automate Shops Parking Gate	54,000	
Clark & Kent Springs Chlorination Improvements		350,000
CSTM/590PZ Intertie	200,000	
Miscellaneous Water	500,000	500,000
PLC Upgrades	35,000	35,000
Reservoir Recoating	500,000	500,000
Rock Creek Mitigation Projects	500,000	500,000
Security Improvements per VA	50,000	50,000
SR516/Covington Way - CSTM & KSTM	500,000	500,000
Tacoma Intertie - Ongoing Capital	50,000	50,000
Transmission Easements	50,000	50,000
Watermain Replacements/Repairs	698,000	535,000
Well Rehabilitation	200,000	200,000
West Hill Booster Pump Station	1,000,000	1,400,000
West Hill Transmission Main	2,150,000	1,650,000
Total Expenditures	7,312,000	8,300,000
Revenues Less Expenditures	\$ -	\$ -

SEWER UTILITY FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 2,409,865	\$ 3,279,000	\$ 3,279,000	\$ 5,576,474	\$ 4,058,294
Revenues					
Charges for Services	34,839,902	35,703,400	35,549,107	37,209,480	38,301,270
System Dev/Connection Charges				18,620	18,990
Licenses and Permits	60,694	80,090	39,811	63,150	64,410
Miscellaneous Revenue	290,000	166,580	(298,882)	127,570	128,030
Total Revenues	35,190,597	35,950,070	35,290,036	37,418,820	38,512,700
Expenditures					
Salaries & Benefits	1,432,716	1,570,080	1,460,461	1,642,160	1,712,280
Supplies	211,135	151,610	192,192	165,460	168,820
Services & Charges	29,001,896	30,776,380	30,673,261	32,634,230	33,449,630
Vehicles & Equipment	61,366		626	117,000	57,000
Cost Allocation	(74,071)	(50,000)	(73,933)		
Transfers to Capital Projects	3,411,707	739,330	739,956	4,378,150	3,084,230
Total Expenditures	34,044,748	33,187,400	32,992,562	38,937,000	38,471,960
Changes:					
Front Loader				60,000	
Transfer Out to KEHOC Project				1,319,230	1,319,230
Total Changes				1,379,230	1,319,230
Change in Fund Balance	1,145,848	2,762,670	2,297,474	(1,518,180)	40,740
ENDING FUND BALANCE	\$ 3,555,713	\$ 6,041,670	\$ 5,576,474	\$ 4,058,294	\$ 4,099,034

SEWER UTILITY FUND—CAPITAL PROJECTS

	2023 Adopted	2024 Adopted
Revenues		
Transfers In - Sewer Operating	\$ 3,050,000	\$ 1,765,000
Total Revenues	3,050,000	1,765,000
Capital Projects & Expenditures		
Frager Road Pump Station - Grinder	100,000	
Horseshoe Acres Pump Station		1,000,000
Linda Heights Pump Station	2,500,000	
Miscellaneous Pump Station Rehab	75,000	75,000
Miscellaneous Sewer		500,000
Sewer Main Replacements/Relining	325,000	140,000
Sewer Root Maintenance	50,000	50,000
Total Expenditures	3,050,000	1,765,000
Revenues Less Expenditures	\$ -	\$ -

DRAINAGE UTILITY FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$18,807,595	\$20,802,850	\$20,802,848	\$16,825,386	\$12,442,636
Revenues					
Charges for Services	21,532,206	20,616,870	22,165,136	23,840,830	24,654,510
System Dev/Connection Charges	2,680,112	1,624,500	1,333,667	1,656,990	1,690,130
Miscellaneous Revenue	1,744,070	331,680	(798,621)	333,830	333,970
Operating Revenues	25,956,388	22,573,050	22,700,181	25,831,650	26,678,610
Transfers In - Debt Service	1,360,611	933,940	910,751	931,030	931,030
Total Revenues	27,316,999	23,506,990	23,610,932	26,762,680	27,609,640
Expenditures					
Salaries & Benefits	4,169,181	4,588,120	4,311,118	4,813,150	5,019,760
Supplies	231,327	467,240	207,453	377,760	385,600
Services & Charges	10,393,780	10,655,550	10,943,952	11,857,600	12,262,180
Vehicles & Equipment	219,742			147,500	
Cost Allocation	(1,006,740)	(660,000)	(972,065)		
Transfers to Capital Projects	7,329,097	11,253,310	11,253,310	11,972,800	9,015,300
Transfer Out - General Fund				112,780	121,730
Debt Service - Principal	973,380	657,500	657,500	685,000	715,000
Debt Service - Interest	191,077	276,440	276,375	246,920	216,030
Operating Expenditures	22,500,843	27,238,160	26,677,644	30,213,510	27,735,600
Transfer Out - Debt Service	1,288,028	933,940	910,751	931,920	931,030
Total Expenditures	23,788,871	28,172,100	27,588,395	31,145,430	28,666,630
Changes:					
Excavator				102,500	
Front Loader				45,000	
Transfer Out to KEHOC Project				2,285,300	2,285,300
Transfer Out to General Fund				112,780	121,730
Total Changes				2,545,580	2,407,030
Change in Fund Balance	3,528,129	(4,665,110)	(3,977,462)	(4,382,750)	(1,056,990)
ENDING FUND BALANCE	\$22,335,723	\$16,137,740	\$16,825,386	\$12,442,636	\$11,385,646

DRAINAGE UTILITY FUND—CAPITAL PROJECTS

	2023 Adopted	2024 Adopted
Revenues		
Transfer-In - Drainage Operating	\$ 9,674,000	\$ 6,730,000
Total Revenues	9,674,000	6,730,000
Capital Projects & Expenditures		
81st Avenue Pump Station	1,000,000	600,000
Drainage Property Maintenance	200,000	200,000
GRNRA Pump Station North	430,000	2,575,000
GRNRA Security & Maintenance	50,000	50,000
Lower Russell Road Levee	250,000	
Mill Creek at 76th Avenue Flood Protection	4,000,000	
Mill Creek Culvert Maintenance	250,000	250,000
Mill Creek Rehabilitation	2,500,000	1,705,000
Misc Environmental Projects	50,000	50,000
Miscellaneous Drainage	300,000	300,000
Pipe Replacements/Relining	644,000	1,000,000
Total Expenditures	9,674,000	6,730,000
Revenues Less Expenditures	\$ -	\$ -

SOLID WASTE UTILITY FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 437,037	\$ 271,510	\$ 271,510	\$ 541,955	\$ 431,655
Revenues					
Charges for Services	670,039	737,080	1,208,095	723,050	741,130
Intergovernmental	188,447	261,600	198,589		
Miscellaneous Revenue	(2,994)	7,430	14,044	3,620	3,650
Total Revenues	855,492	1,006,110	1,420,728	726,670	744,780
Expenditures					
Salaries & Benefits	158,424	152,030	211,005	158,380	164,780
Supplies	7,951	20,170	20,381	18,690	19,100
Services & Charges	683,802	801,130	715,016	659,900	690,920
Cost Allocation	(19,644)		(8,109)		
Project Expenditures	190,486	261,600	211,990		
Total Expenditures	1,021,018	1,234,930	1,150,283	836,970	874,800
Change in Fund Balance	(165,527)	(228,820)	270,444	(110,300)	(130,020)
ENDING FUND BALANCE	\$ 271,510	\$ 42,690	\$ 541,955	\$ 431,655	\$ 301,635

UTILITY CLEARING FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
Expenditures					
Salaries & Benefits	\$ 7,471,320	\$ 7,977,950	\$ 7,643,076	\$ 8,530,760	\$ 8,973,850
Supplies	273,816	391,300	266,109	365,220	372,490
Services & Charges	2,331,168	2,248,940	2,262,992	2,524,570	2,618,920
Vehicles & Equipment			9,567	75,000	
Allocated to Utilities & Streets	(10,049,377)	(10,618,190)	(10,176,955)	(11,495,550)	(11,965,260)
Total Expenditures	26,926	-	4,788	-	-
Expenditures by Function					
Finance Customer Services	1,360,252	1,599,330	1,345,398	1,632,300	1,751,590
Finance Meter Services	556,965	589,520	569,160	668,060	682,180
PWO Administration	2,206,455	2,316,340	2,241,042	2,536,480	2,675,930
PWO Street Maintenance/Signs	2,599,368	2,365,940	2,535,277	2,548,440	2,669,430
PWO Warehouse	540,119	673,460	533,177	876,070	881,740
PWO Vegetation	2,813,143	3,073,600	2,957,688	3,234,200	3,304,390
Allocated to Utilities & Streets	(10,049,377)	(10,618,190)	(10,176,955)	(11,495,550)	(11,965,260)
Total Expenditures	\$ 26,926	\$ -	\$ 4,788	\$ -	\$ -
Changes:					
Multi-Function Skid-Steer and Trailer				75,000	
Shift (2) MW2 from 75% Parks / 25% PW to 100% Parks				(49,010)	(52,970)
Total Changes				25,990	(52,970)

GOLF COMPLEX FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 2,270,666	\$ 376,490	\$ 376,487	\$ 731,090	\$ 1,124,650
Revenues					
18 Hole Course	1,793,330	1,835,370	1,934,031	2,107,120	2,169,200
Driving Range	381,332	824,510	940,802	683,000	702,000
Merchandising	260,155	401,300	308,773	391,000	411,000
Miscellaneous Revenue	33,499	66,000	107,017	91,080	92,196
Transfer In	100,000	100,000	100,000	100,000	100,000
Total Revenues	2,568,316	3,227,180	3,390,623	3,372,200	3,474,396
Changes:					
Revenue Reimbursement				696,020	
Total Changes				696,020	
Expenditures					
Salaries & Benefits	1,322,639	1,549,050	1,556,168	1,646,260	1,712,970
Supplies	493,438	514,530	530,548	525,600	536,140
Services	764,947	933,890	831,185	788,280	819,550
Debt Service - Principal	165,753	115,230	114,052		
Debt Service - Interest	9,118	2,190	4,068		
Transfer To Golf Capital Projects	1,742,000			18,500	35,000
Total Expenditures	4,497,895	3,114,890	3,036,021	2,978,640	3,103,660
Change in Fund Balance	(1,929,579)	112,290	354,603	393,560	370,736
ENDING FUND BALANCE	\$ 341,087	\$ 488,780	\$ 731,090	\$ 1,124,650	\$ 1,495,386

GOLF FUND—CAPITAL PROJECTS

	2023 Adopted	2024 Adopted
Revenues		
Transfers In - General Fund	\$ 796,020	\$ 100,000
Transfers In - Golf Fund	18,500	35,000
Total Revenues	814,520	135,000
Capital Projects & Expenditures		
Revenue Loss Funded Projects	696,020	
Unallocated Golf Projects	118,500	135,000
Total Expenditures	814,520	135,000
Revenues Less Expenditures	\$ -	\$ -

INTERNAL SERVICE FUNDS

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

The City maintains the following Internal Service Funds:

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

FLEET SERVICES FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 3,281,421	\$ 4,046,750	\$ 4,046,745	\$ 7,276,391	\$ 7,298,281
Revenues					
Fleet Operations	3,464,007	3,528,800	3,535,291	3,420,290	3,500,970
Fleet Replacement	1,920,310	1,958,750	1,958,750	4,245,690	3,170,060
Miscellaneous Revenue	70,621	82,140	(101,956)	78,570	79,190
Contributed Capital Assets	815,653		367,926		
Operating Revenues	6,270,591	5,569,690	5,760,011	7,744,550	6,750,220
Transfers In - Projects	249,577	2,250,000	2,646,524	461,720	367,980
Total Revenues	6,520,168	7,819,690	8,406,534	8,206,270	7,118,200
Expenditures					
Salaries & Benefits	1,165,240	1,329,920	1,103,580	1,168,910	1,241,780
Supplies	1,257,135	1,419,190	1,375,849	1,527,020	1,562,770
Services & Charges	903,313	1,076,700	1,008,717	1,158,390	1,194,510
Vehicles & Equipment	1,570,003	5,370,730	1,685,299	3,868,340	2,888,560
Cost Allocations	(27)		3,445		
Operating Expenditures	4,895,665	9,196,540	5,176,889	7,722,660	6,887,620
Transfers Out to Projects	159			461,720	367,980
Total Expenditures	4,895,823	9,196,540	5,176,889	8,184,380	7,255,600
Change in Fund Balance	1,624,345	(1,376,850)	3,229,646	21,890	(137,400)
ENDING FUND BALANCE	\$ 4,905,766	\$ 2,669,900	\$ 7,276,391	\$ 7,298,281	\$ 7,160,881

CENTRAL STORES FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 87,729	\$ 123,380	\$ 123,379	\$ 144,866	\$ 140,216
Revenues					
Central Stores Sales	81,417	209,720	81,229	132,200	133,390
Postage Sales	274,480	226,880	234,248	238,760	245,430
Total Revenues	355,897	436,600	315,477	370,960	378,820
Expenditures					
Central Stores	74,084	191,020	73,842	132,200	133,390
Postage	242,133	217,150	214,208	238,760	245,430
Cost Allocations	4,030	5,940	5,940	4,650	4,850
Total Expenditures	320,247	414,110	293,990	375,610	383,670
Change in Fund Balance	35,650	22,490	21,487	(4,650)	(4,850)
ENDING FUND BALANCE	\$ 123,379	\$ 145,870	\$ 144,866	\$ 140,216	\$ 135,366

MULTIMEDIA FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 140,886	\$ 338,463	\$ 338,463	\$ 621,723	\$ 618,313
Revenues					
Intergovernmental - RFA	1,567		3,846		
IT Services - Outside	208		525		
IT Internal Contributions	1,167,480	1,165,630	1,173,405	1,065,680	1,114,770
Miscellaneous Revenue	250				
Total Revenues	1,169,504	1,165,630	1,177,776	1,065,680	1,114,770
Expenditures					
Salaries & Benefits	779,499	854,510	668,734	723,630	756,070
Supplies	48,944	72,790	67,161	69,220	68,540
Services & Charges	143,485	216,010	158,622	276,240	294,640
Total Expenditures	971,927	1,143,310	894,516	1,069,090	1,119,250
Change in Fund Balance	197,577	22,320	283,260	(3,410)	(4,480)
ENDING FUND BALANCE	\$ 338,463	\$ 360,783	\$ 621,723	\$ 618,313	\$ 613,833

INFORMATION TECHNOLOGY FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 2,199,263	\$ 2,076,510	\$ 2,076,505	\$ 1,700,687	\$ 1,700,687
Revenues					
IT Services - Outside	47,700	49,420	50,598	50,410	51,410
Technology Fees	603,743	622,000	695,525	635,370	647,710
IT Internal Contributions	6,546,509	7,209,700	7,231,558	8,659,610	9,348,410
Miscellaneous Revenue	446,272	511,860	416,342	565,160	505,890
Transfers In	1,692,409	2,074,750	1,891,494	1,918,080	1,919,400
Total Revenues	9,336,632	10,467,730	10,285,518	11,828,630	12,472,820
Changes:					
Adjust Revenues from Departments				350,060	178,380
Total Changes				350,060	178,380
Expenditures					
Salaries & Benefits	4,956,181	5,714,080	5,200,032	5,672,750	5,958,960
Supplies	153,061	71,780	121,800	53,330	54,370
Services & Charges	3,979,200	4,944,120	5,086,504	5,679,530	6,011,270
Transfer to IT Capital Projects	351,271	253,000	253,000	423,020	448,220
Total Expenditures	9,439,713	10,982,980	10,661,336	11,828,630	12,472,820
Changes:					
Tech Support Specialist Position				124,930	126,480
offset by a reduction to Professional Services				(98,490)	(100,000)
Maintenance and Subscription Expenses				151,570	62,630
Aerial Imagery				165,000	85,000
Total Changes				343,010	174,110
Change in Fund Balance	(103,081)	(515,250)	(375,818)	-	-
ENDING FUND BALANCE	\$ 2,096,181	\$ 1,561,260	\$ 1,700,687	\$ 1,700,687	\$ 1,700,687

FACILITIES FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 4,451,445	\$ 4,954,680	\$ 4,954,680	\$ 3,420,229	\$ 2,673,069
Revenues					
Intergovernmental - RFA	156,516	147,400	100,887	146,930	150,390
Rental Fees - Internal	5,321,350	5,389,600	5,389,600	5,748,510	5,995,750
Miscellaneous Revenue	23,982	154,780	(96,755)	140,850	142,310
Transfers In	1,089,884	855,500	850,500	594,580	598,750
Total Revenues	6,591,732	6,547,280	6,244,232	6,630,870	6,887,200
Changes:					
Adjust Revenues from Departments				61,100	60,010
Total Changes				61,100	60,010
Expenditures					
Salaries & Benefits	2,194,778	2,604,920	2,259,258	2,702,530	2,854,470
Supplies	389,482	311,750	365,258	308,070	314,270
Services & Charges	3,070,714	3,721,890	2,806,376	2,581,990	2,695,690
Vehicles & Equipment	5,285		5,000	10,000	
Transfers Out to Projects	795,816	2,342,790	2,342,790	1,775,440	1,694,040
Total Expenditures	6,456,075	8,981,350	7,778,683	7,378,030	7,558,470
Changes:					
AED Units				50,000	40,000
Total Changes				50,000	40,000
Change in Fund Balance	135,657	(2,434,070)	(1,534,451)	(747,160)	(671,270)
ENDING FUND BALANCE	\$ 4,587,102	\$ 2,520,610	\$ 3,420,229	\$ 2,673,069	\$ 2,001,799

FACILITIES FUND—CAPITAL PROJECTS

	2023 Adopted	2024 Adopted
Revenues		
Transfers In - Capital Resources Fund	\$ 120,000	\$ -
Transfers In - Facilities Operating	938,700	910,500
Total Revenues	1,058,700	910,500
Capital Projects & Expenditures		
Senior Center Solar Panel (Grant Match)	120,000	
Public Building Major Maintenance	59,000	60,000
HVAC Replacements	150,000	400,000
Emergency Repairs	214,700	123,000
Access Control	25,000	25,000
Furniture, Fixtures, and Equipment	100,000	100,000
Fire Alarm Upgrades	50,000	50,000
Kitchen Equipment	25,000	25,000
Roof Repairs	300,000	
Floor Covering Replacements		120,000
Parking Lots Repair	15,000	7,500
Total Expenditures	1,058,700	910,500
Revenues Less Expenditures	\$ -	\$ -

INSURANCE FUND—UNEMPLOYMENT

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 1,373,716	\$ 1,338,180	\$ 1,338,182	\$ 1,347,482	\$ 1,310,592
Revenues					
Contributions - Unemployment	145,083	131,520	154,360	154,100	154,100
Miscellaneous Revenue	(10,221)	16,650	(37,234)	14,270	14,270
Total Revenues	134,862	148,170	117,126	168,370	168,370
Expenditures					
Salaries & Benefits	31,325	31,840	32,546	33,290	34,600
Services & Charges	4,171	3,120	2,706	3,600	3,690
Cost Allocations	3,530	4,050	4,040	8,370	8,960
Unemployment - Claims Paid	131,370	180,000	68,536	160,000	160,000
Total Expenditures	170,396	219,010	107,826	205,260	207,250
Change in Fund Balance	(35,534)	(70,840)	9,300	(36,890)	(38,880)
ENDING FUND BALANCE	\$ 1,338,182	\$ 1,267,340	\$ 1,347,482	\$ 1,310,592	\$ 1,271,712

INSURANCE FUND—WORKERS COMPENSATION

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 2,284,900	\$ 1,431,060	\$ 1,431,055	\$ 2,380,429	\$ 1,760,819
Revenues					
Contributions - Unemployment	1,047,119	1,423,700	1,509,446	1,724,700	2,069,640
Miscellaneous Revenue	(27,529)	44,660	(87,427)	36,330	36,330
Transfers In		1,750,000	1,750,000		
Total Revenues	1,019,589	3,218,360	3,172,019	1,761,030	2,105,970
Changes:					
Adjust Revenues from Departments - Workers Compensation				301,000	344,940
Total Changes				301,000	344,940
Expenditures					
Salaries & Benefits	125,340	127,330	128,498	133,170	138,440
Judgments & Damages	1,306,148	1,491,510	1,594,100	1,649,630	1,897,070
Liability Insurance	112,062	120,000	144,038	180,060	198,070
Intergovernmental Services	183,424	215,000	207,532	235,610	253,280
Administrative Costs	71,279	75,000	75,999	75,000	75,000
Cost Allocations	16,020	17,030	16,978	840	920
Other Expenses	40,251	50,190	26,324	72,540	73,890
Safety Program	18,909	29,550	29,177	33,790	34,000
Total Expenditures	1,873,433	2,125,610	2,222,646	2,380,640	2,670,670
Changes:					
Workers Compensation premiums and judgments				805,030	290,030
Total Changes				805,030	290,030
Change in Fund Balance	(853,844)	1,092,750	949,374	(619,610)	(564,700)
ENDING FUND BALANCE	\$ 1,431,055	\$ 2,523,810	\$ 2,380,429	\$ 1,760,819	\$ 1,196,119

INSURANCE FUND—HEALTH & WELLNESS

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 7,561,695	\$ 8,608,600	\$ 8,608,600	\$ 9,621,934	\$ 10,014,984
Revenues					
Blue Cross - City	13,880,657	13,570,260	13,904,205	14,248,290	14,604,500
Group Health - City	482,613	466,970	452,536	473,600	497,280
Blue Cross - Employee	672,624	826,540	809,744	708,920	744,370
Group Health - Employee	47,652	59,620	44,396	46,320	48,640
Blue Cross - Cobra	85,140	87,220	78,128	58,530	64,380
Miscellaneous Revenue	614,018	570,180	503,434	750,770	767,240
Total Revenues	15,782,703	15,580,790	15,792,443	16,286,430	16,726,410
Expenditures					
Salaries & Benefits	(59,546)				
Claims Paid	12,474,794	12,857,930	12,383,286	13,134,860	13,643,540
Kaiser Permanente Premiums	530,265	530,280	496,932	519,920	545,920
Third Party Admin Fees	491,395	608,570	498,834	645,200	677,450
Stop Loss Fees	999,474	1,200,000	1,102,791	1,200,000	1,260,000
Wellness Program	42,863	114,010	68,953	109,300	111,770
Other Professional Services	133,114	145,160	104,423	150,660	152,760
Cost Allocations	115,450	112,060	112,060	118,940	125,030
Other Expenses	7,989	12,780	11,829	14,500	14,500
Operating Transfer Out					
Total Expenditures	14,735,798	15,580,790	14,779,109	15,893,380	16,530,970
Change in Fund Balance	1,046,906	-	1,013,334	393,050	195,440
ENDING FUND BALANCE	\$ 8,608,600	\$ 8,608,600	\$ 9,621,934	\$ 10,014,984	\$ 10,210,424

INSURANCE FUND—LIABILITY INSURANCE

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ (891,300)	\$ 2,481,560	\$ 2,481,558	\$ 7,245,529	\$ 6,642,569
Revenues					
Contributions - Insurance	2,708,942	3,063,130	3,063,130	3,982,070	5,176,690
Miscellaneous Revenue	(21,323)	18,040	10,875	25,160	25,160
Reimbursements	1,031,739		103,517		
Transfers In	4,400,000	5,500,000	5,500,000		
Total Revenues	8,119,358	8,581,170	8,677,522	4,007,230	5,201,850
Changes:					
Adjust Revenues from Departments - Liability Insurance				918,940	1,194,620
Total Changes				918,940	1,194,620
Expenditures					
Salaries & Benefits	125,297	127,330	128,248	133,170	138,440
Claims & Judgments	3,409,460	2,639,000	2,323,345	2,640,170	2,732,580
Insurance Premiums	1,016,515	1,250,000	1,263,877	1,580,030	1,923,920
Cost Allocations	19,600	28,120	28,068	55,890	58,840
Other Expenses	175,629	199,620	170,013	200,930	204,940
Total Expenditures	4,746,500	4,244,070	3,913,551	4,610,190	5,058,720
Changes:					
Liability Insurance premiums and judgments				816,120	448,530
Total Changes				816,120	448,530
Change in Fund Balance	3,372,858	4,337,100	4,763,971	(602,960)	143,130
ENDING FUND BALANCE	\$ 2,481,558	\$ 6,818,660	\$ 7,245,529	\$ 6,642,569	\$ 6,785,699

INSURANCE FUND—PROPERTY INSURANCE

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 714,743	\$ 642,610	\$ 642,612	\$ 996,581	\$ 1,002,310
Revenues					
Contributions - Insurance	608,300	779,410	779,440	935,330	1,028,860
Miscellaneous Revenue	(2,481)	6,340	(7,467)	4,990	4,990
Transfers In		400,000	400,000		
Total Revenues	605,819	1,185,750	1,171,973	940,320	1,033,850
Changes:					
Adjust Revenues from Departments - Property Insurance				155,920	93,530
Total Changes				155,920	93,530
Expenditures					
Salaries & Benefits	31,325	31,840	32,062	33,290	34,600
Insurance Premiums	634,904	748,420	740,490	850,600	935,660
Claims & Deductibles	4,778	45,000	39,825	20,000	20,000
Cost Allocations	6,670	5,490	5,479	10,200	10,840
Other Expenses	273		147		
Total Expenditures	677,950	830,750	818,003	914,090	1,001,100
Changes:					
Property Insurance premiums				128,340	87,010
Total Changes				128,340	87,010
Change in Fund Balance	(72,131)	355,000	353,969	26,230	32,750
ENDING FUND BALANCE	\$ 642,612	\$ 997,610	\$ 996,581	\$ 1,022,811	\$ 1,035,060

FIREFIGHTERS PENSION FUND

	2021 Actual	2022 Budget	2022 Prelim	2023 Adopted	2024 Adopted
BEGINNING FUND BALANCE	\$ 2,216,924	\$ 2,127,430	\$ 2,127,431	\$ 2,019,467	\$ 2,002,617
Revenues					
General Contributions	306,966		337,941	354,840	363,710
Miscellaneous Revenue	(16,160)	26,570	(60,828)	23,540	23,540
Total Revenues	290,806	26,570	277,112	378,380	387,250
Expenditures					
Salaries & Benefits	375,148		364,109	382,480	382,480
Services & Supplies	5,151		13,288	12,750	12,880
Cost Allocations		7,680	7,680		
Total Expenditures	380,299	7,680	385,077	395,230	395,360
Change in Fund Balance	(89,493)	18,890	(107,965)	(16,850)	(8,110)
ENDING FUND BALANCE	\$ 2,127,431	\$ 2,146,320	\$ 2,019,467	\$ 2,002,617	\$ 1,994,507

APPENDIX

The Appendix section contains information supporting the budget, including City taxes and rates, job and salary classifications and a glossary of commonly used terms. It also includes lists for fleet vehicle replacements, hardware and software maintenance contracts and human services agency contracts.

City Taxes and Tax Rates	390
Job and Salary Classifications.....	391
Human Services Agency Contracts... ..	400
IT Maintenance Contracts	403
Vehicle Replacements.....	410
Budget Adoption Ordinance.....	413
Property Tax Levy Ordinance.....	417
Glossary.....	421
Glossary of Acronyms.....	426



This page left intentionally blank.

CITY TAXES AND TAX RATES

	2023	2024
PROPERTY TAX LEVY		
per \$1,000 assessed valuation (2024 estimated)	\$ 1.05874	\$ 1.00711
SALES TAX RATE		
State	6.5%	6.5%
King County	1.2%	1.2%
Regional Transit Authority	1.4%	1.4%
City of Kent	1.0%	1.0%
Total Sales Tax Rate	10.1%	10.1%
BUSINESS & OCCUPATION TAX RATES		
Per Gross Receipts - \$250,000 annual threshold		
Retail ^(A)	0.100%	0.100%
Manufacturing	0.100%	0.100%
Wholesale	0.200%	0.200%
Services	0.200%	0.200%
Per Square Footage		
Warehouses	\$0.09	\$0.09
Others	\$0.02	\$0.02
OTHER CITY TAXES AND TAX RATES		
Electric Utility Tax	6.0%	6.0%
Natural Gas Utility Tax	6.0%	6.0%
Telephone Utility Tax	6.0%	6.0%
Cable Television Utility Tax	6.0%	6.0%
Garbage Utility Tax	18.4%	18.4%
Water Utility Tax	13.0%	13.0%
Sewer Utility Tax	9.5%	9.5%
Stormwater Utility Tax	19.5%	19.5%
Gambling Taxes:		
Card Rooms ^(B)	11.0%	11.0%
Punch Board and Pull Tabs ^(C)	10.0%	10.0%
Bingo and Raffles ^(C)	5.0%	5.0%
Amusement Games ^(C)	2.0%	2.0%

^(A) \$20 million retail cap introduced in 2022

^(B) applied on gross receipts

^(C) applied on gross receipts net of the amount awarded as prizes

JOB AND SALARY CLASSIFICATIONS

ELECTED OFFICIALS—2023 SALARY RATES

Job Classification	Range	2023 Annual Salary
Mayor	*NMAYOR	\$168,144
Council President	*EEO	\$18,108
Council Member	*EEO	\$17,172
Judge	LV2	\$226,020

*Salaries to be established by ordinance, authorized by Ordinance # 4169 (September 2015) and Ordinance #4183 (December 2015)

DEPARTMENT DIRECTORS—2023 SALARY RATES

Job Classification	Range	2023 Annual Salary		
		Low	Mid	High
Chief Administrative Officer	LV1	\$172,152	\$209,946	\$247,740
Director	LV2	144,324	185,172	226,020
Court Administrator	60	152,448	168,864	185,280

Number of positions as of January 1, 2023: 10

CITY ATTORNEY'S OFFICE—2023 SALARY RATES

Job Classification	Range	2023 Annual Salary		
		Low	Mid	High
Deputy City Attorney	NDCA	\$130,068	\$157,692	\$185,316
Civil Attorney	NATY	92,316	118,692	145,068
Prosecutor	NATY	92,316	118,692	145,068
Senior Civil Attorney	NSATY	108,300	131,034	153,768
Senior Prosecutor	NSATY	108,300	131,034	153,768
Chief Prosecuting Attorney	NCPA	116,736	141,486	166,236
Senior Assistant City Attorney - Lead	NSATYLD	142,356	154,296	166,236

Number of positions as of January 1, 2023: 11

JOB AND SALARY CLASSIFICATIONS

AFSCME LOCAL 2617—2023 SALARY RATES

Position	Range	2023 Step and Annual Salary Schedule				
		A	B	C	D	E
Custodian	15	\$50,292	\$52,740	\$55,392	\$58,224	\$61,224
Parking Enforcement Assistant	19	55,392	58,224	61,224	64,332	67,572
Custodial Lead	20	56,772	59,652	62,856	66,000	69,492
Office Technician 3	20	56,772	59,652	62,856	66,000	69,492
Accounting Svcs Asst 3	22	59,652	62,856	66,000	69,492	72,792
Administrative Assistant 1	23	61,224	64,332	67,572	70,920	74,484
Account Representative	24	62,856	66,000	69,492	72,792	76,488
Police Records Specialist	24	62,856	66,000	69,492	72,792	76,488
Accounting Technician	25	64,332	67,572	70,920	74,484	78,300
Evidence Custodian	25	64,332	67,572	70,920	74,484	78,300
Administrative Assistant 2	27	67,572	70,920	74,484	78,300	82,356
Contract Specialist	27	67,572	70,920	74,484	78,300	82,356
Permit Technician	27	67,572	70,920	74,484	78,300	82,356
Planning Technician	27	67,572	70,920	74,484	78,300	82,356
Property Management Technician	27	67,572	70,920	74,484	78,300	82,356
Evidence Technician	28	69,492	72,792	76,488	80,388	84,264
Development Permit Tech Lead	29	70,920	74,484	78,300	82,356	86,424
Multi Media Specialist 2	29	70,920	74,484	78,300	82,356	86,424
Facilities Services Supervisor	30	72,792	76,488	80,388	84,264	88,536
Financial Analyst	30	72,792	76,488	80,388	84,264	88,536
Operations Analyst	30	72,792	76,488	80,388	84,264	88,536
Criminal Paralegal	30	72,792	76,488	80,388	84,264	88,536
Police Corrections Officer	30	72,792	76,488	80,388	84,264	88,536
Graphics Specialist 3	31	74,484	78,300	82,356	86,424	90,840
Senior Contract Specialist	31	74,484	78,300	82,356	86,424	90,840
Admin Services Supervisor	32	76,488	80,388	84,264	88,536	92,988
Deputy City Clerk	32	76,488	80,388	84,264	88,536	92,988
Evidence Technician Supervisor	32	76,488	80,388	84,264	88,536	92,988
Financial Services Supervisor	32	76,488	80,388	84,264	88,536	92,988
Permit Center Supervisor	32	76,488	80,388	84,264	88,536	92,988
Police Specialist Supervisor	32	76,488	80,388	84,264	88,536	92,988
Public Disclosure Analyst	32	76,488	80,388	84,264	88,536	92,988
Records Management Admin	32	76,488	80,388	84,264	88,536	92,988
Central Financial Analyst	33	78,300	82,356	86,424	90,840	95,376
Grant and Accounting Analyst	33	78,300	82,356	86,424	90,840	95,376

JOB AND SALARY CLASSIFICATIONS

AFSCME LOCAL 2617—2023 SALARY RATES

Position	Range	2023 Step and Annual Salary Schedule				
		A	B	C	D	E
Lead Public Disclosure Administrator	34	\$80,388	\$84,264	\$88,536	\$92,988	\$97,728
Police Crime Analyst	34	80,388	84,264	88,536	92,988	97,728
Tax & Compliance Officer	34	80,388	84,264	88,536	92,988	97,728
Code Enforcement Officer	35	82,356	86,424	90,840	95,376	100,116
RHIP Coordinator	35	82,356	86,424	90,840	95,376	100,116
Combination Building Inspector	36	84,264	88,536	92,988	97,728	102,900
Community Education Coordinator	36	84,264	88,536	92,988	97,728	102,900
Printing Multimedia Coordinator	36	84,264	88,536	92,988	97,728	102,900
Video Program Coordinator	36	84,264	88,536	92,988	97,728	102,900
Accountant	37	86,424	90,840	95,376	100,116	105,360
B&O Desk Auditor	37	86,424	90,840	95,376	100,116	105,360
Police Corrections Sergeant	37	86,424	90,840	95,376	100,116	105,360
Senior Financial Analyst	37	86,424	90,840	95,376	100,116	105,360
Lead Combo Building Inspector	38	88,536	92,988	97,728	102,900	108,072
Plans Examiner	38	88,536	92,988	97,728	102,900	108,072
Cash and Investment Officer	41	95,376	100,116	105,360	110,616	116,220
Payroll Supervisor	41	95,376	100,116	105,360	110,616	116,220
Plans Examiner Supervisor	41	95,376	100,116	105,360	110,616	116,220
Multimedia Supervisor	42	97,752	102,660	107,784	113,172	118,836
Tax Auditor	42	97,752	102,660	107,784	113,172	118,836
Supervising Accountant	46	108,072	113,448	119,148	125,196	131,484

Number of positions as of January 1, 2023: 147
(Includes vacant positions)

Contract Expiration: December 31, 2025

JOB AND SALARY CLASSIFICATIONS

NON-REPRESENTED—2023 SALARY RATES

Position	Range	2023 Step and Annual Salary Schedule				
		A	B	C	D	E
Van Driver	16	\$51,564	\$54,024	\$56,760	\$59,652	\$62,844
Administrative Assistant 1	23	61,188	64,308	67,548	70,920	74,472
Assistant Golf Professional	24	62,844	65,964	69,492	72,732	76,464
Parks Program Assistant 1	24	62,844	65,964	69,492	72,732	76,464
Judicial Specialist	26	65,964	69,492	72,732	76,464	80,352
Probation Clerk	26	65,964	69,492	72,732	76,464	80,352
Administrative Assistant 2	27	67,548	70,920	74,472	78,264	82,344
HR Benefits Coordinator	27	67,548	70,920	74,472	78,264	82,344
Parks Program Assistant 2	27	67,548	70,920	74,472	78,264	82,344
Parks Systems Support Specialist	27	67,548	70,920	74,472	78,264	82,344
Technical Support Specialist 1	28	69,492	72,732	76,464	80,352	84,228
Parks/Fac Planning & Dev Specialist	28	69,492	72,732	76,464	80,352	84,228
Engineering Technician 1	29	70,920	74,472	78,264	82,344	86,412
Civil Paralegal	30	72,732	76,464	80,352	84,228	88,512
Human Services Specialist	30	72,732	76,464	80,352	84,228	88,512
Recreation Facility Lead	30	72,732	76,464	80,352	84,228	88,512
Cross Connection Control Asst	31	74,472	78,264	82,344	86,412	90,828
Lead Judicial Specialist	31	74,472	78,264	82,344	86,412	90,828
Project Coordinator	31	74,472	78,264	82,344	86,412	90,828
Administrative Assistant 3	32	76,464	80,352	84,228	88,512	92,976
Race & Equity Coordinator 1	32	76,464	80,352	84,228	88,512	92,976
Technical Support Specialist 2	32	76,464	80,352	84,228	88,512	92,976
Construction Inspector	34	80,351	84,227	88,511	92,966	97,722
Cross Connection Control/Insp	34	80,352	84,228	88,512	92,976	97,728
Engineering Technician 2	34	80,352	84,228	88,512	92,976	97,728
Environmental Compliance Specialist	34	80,352	84,228	88,512	92,976	97,728
Golf Accounting Supervisor	34	80,352	84,228	88,512	92,976	97,728
Land Survey Technician	34	80,352	84,228	88,512	92,976	97,728
Parks Program Coordinator	34	80,352	84,228	88,512	92,976	97,728
Probation Officer	34	80,352	84,228	88,512	92,976	97,728
Traffic Signal Technician	34	80,352	84,228	88,512	92,976	97,728
Head Golf Professional	35	82,344	86,412	90,828	95,364	100,092
Planning Admin Supervisor	35	82,344	86,412	90,828	95,364	100,092
Public Works Admin Assistant 3	35	82,344	86,412	90,828	95,364	100,092
Technical Writer/Trainer	35	82,344	86,412	90,828	95,364	100,092
Comm Trip Reduction Coordinator	36	84,228	88,512	92,976	97,728	102,876
Community Engagement Specialist	36	84,228	88,512	92,976	97,728	102,876
Court Security Officer	36	84,228	88,512	92,976	97,728	102,876
Exec Asst/Management Analyst	36	84,228	88,512	92,976	97,728	102,876
Deskside Support Tier 2	37	86,412	90,828	95,364	100,092	105,348
Human Resources Analyst	37	86,412	90,828	95,364	100,092	105,348
Human Services Coordinator	37	86,412	90,828	95,364	100,092	105,348
Paralegal & Policy Analyst	37	86,412	90,828	95,364	100,092	105,348
Planner	37	86,412	90,828	95,364	100,092	105,348

JOB AND SALARY CLASSIFICATIONS

NON-REPRESENTED—2023 SALARY RATES

Position	Range	2023 Step and Annual Salary Schedule				
		A	B	C	D	E
Senior Construction Inspector	37	\$86,412	\$90,828	\$95,364	\$100,092	\$105,348
Senior Cross Connection Control Insp	37	86,412	90,828	95,364	100,092	105,348
Capital Facilities Project Manager	38	88,511	92,966	97,722	102,873	108,063
Parks Program Supervisor	38	88,512	92,976	97,728	102,876	108,072
Senior Signal Technician	38	88,512	92,976	97,728	102,876	108,072
Conservation Coordinator	39	90,828	95,364	100,092	105,348	110,604
Neighborhood Program Coordinator	39	90,828	95,364	100,092	105,348	110,604
Civil Engineering Designer 1	40	92,976	97,728	102,876	108,072	113,448
Communications Coordinator	40	92,976	97,728	102,876	108,072	113,448
Engineer 1	40	92,976	97,728	102,876	108,072	113,448
Engineer Project Coordinator	40	92,976	97,728	102,876	108,072	113,448
Engineering Technician 3	40	92,976	97,728	102,876	108,072	113,448
Enterprise GIS Analyst	40	92,976	97,728	102,876	108,072	113,448
Marketing and Engagement Coord	40	92,976	97,728	102,876	108,072	113,448
Public Engagement Coordinator	40	92,976	97,728	102,876	108,072	113,448
Recreation Manager	40	92,976	97,728	102,876	108,072	113,448
Sr. Human Services Coordinator	40	92,976	97,728	102,876	108,072	113,448
Survey Party Chief	40	92,976	97,728	102,876	108,072	113,448
Court Supervisor	41	95,364	100,092	105,348	110,604	116,184
GIS Coordinator	41	95,364	100,092	105,348	110,604	116,184
GIS Spatial Application Analyst	41	95,364	100,092	105,348	110,604	116,184
Probation Supervisor	41	95,364	100,092	105,348	110,604	116,184
Senior Planner	41	95,364	100,092	105,348	110,604	116,184
Service Desk Supervisor	41	95,364	100,092	105,348	110,604	116,184
Sr Human Resources Analyst	41	95,364	100,092	105,348	110,604	116,184
Systems Operations Engineer	41	95,364	100,092	105,348	110,604	116,184
Network Engineer	42	97,728	102,876	108,072	113,448	119,148
Property & Acquisition Analyst	42	97,728	102,876	108,072	113,448	119,148
Conservation Analyst	43	100,092	105,348	110,604	116,184	121,968
GIS Solutions Architect	43	100,092	105,348	110,604	116,184	121,968
Government Performance Coordinator	43	100,092	105,348	110,604	116,184	121,968
Senior Enterprise GIS Analyst	43	100,092	105,348	110,604	116,184	121,968
Assistant City Land Surveyor	44	102,876	108,072	113,448	119,148	125,196
Capital Projects Administrator	44	102,876	108,072	113,448	119,148	125,196
Civil Engineering Designer 2	44	102,876	108,072	113,448	119,148	125,196
Construction Supervisor	44	102,876	108,072	113,448	119,148	125,196
Engineer 2	44	102,876	108,072	113,448	119,148	125,196
GIS Supervisor	44	102,876	108,072	113,448	119,148	125,196
Police Training Admin	44	102,876	108,072	113,448	119,148	125,196
Senior Ecologist	44	102,876	108,072	113,448	119,148	125,196
Business Analyst	44	102,876	108,072	113,448	119,148	125,196
Principal Planner	45	105,348	110,604	116,184	121,968	128,328
Project Manager	45	105,348	110,604	116,184	121,968	128,328
Senior Network Engineer	45	105,348	110,604	116,184	121,968	128,328

JOB AND SALARY CLASSIFICATIONS

NON-REPRESENTED—2023 SALARY RATES

Position	Range	2023 Step and Annual Salary Schedule				
		A	B	C	D	E
Senior Systems Analyst	45	\$105,348	\$110,604	\$116,184	\$121,968	\$128,328
Sr. Parks Program Facility Manager	45	105,348	110,604	116,184	121,968	128,328
Technical Systems Analyst	45	105,348	110,604	116,184	121,968	128,328
Traffic Signal Systems Supervisor	45	105,348	110,604	116,184	121,968	128,328
Accounting Manager	46	108,072	113,448	119,148	125,196	131,484
Accounting Manager - PW	46	108,072	113,448	119,148	125,196	131,484
Enterprise GIS Manager	46	108,072	113,448	119,148	125,196	131,484
Permit Center Manager	46	108,072	113,448	119,148	125,196	131,484
Race & Equity Manager	46	108,072	113,448	119,148	125,196	131,484
Business Systems Analyst	47	110,604	116,184	121,968	128,328	134,748
City Transportation Planner	47	110,604	116,184	121,968	128,328	134,748
DBA/Cloud Engineer	47	110,604	116,184	121,968	128,328	134,748
Environmental Supervisor	47	110,604	116,184	121,968	128,328	134,748
Senior Applications Developer	47	110,604	116,184	121,968	128,328	134,748
City Land Surveyor	48	113,448	119,148	125,196	131,484	138,072
Economic Dev Program Manager	48	113,448	119,148	125,196	131,484	138,072
Engineer 3	48	113,448	119,148	125,196	131,484	138,072
Golf Course Manager	48	113,448	119,148	125,196	131,484	138,072
Human Services Manager	48	113,448	119,148	125,196	131,484	138,072
Multi Media Manager	48	113,448	119,148	125,196	131,484	138,072
Support Services Manager	48	113,448	119,148	125,196	131,484	138,072
Capital Projects Supervisor	49	116,184	121,968	128,328	134,748	141,516
City Clerk	49	116,184	121,968	128,328	134,748	141,516
Communications Manager	49	116,184	121,968	128,328	134,748	141,516
Lead Applications Developer	49	116,184	121,968	128,328	134,748	141,516
Network Engineer Supervisor	49	116,184	121,968	128,328	134,748	141,516
Business and Operations Manager	50	119,148	125,196	131,484	138,072	145,068
Business Process Analyst	50	119,148	125,196	131,484	138,072	145,068
Enterprise Solutions Architect	50	119,148	125,196	131,484	138,072	145,068
Facilities Superintendent	50	119,148	125,196	131,484	138,072	145,068
Fleet/Warehouse Manager	50	119,148	125,196	131,484	138,072	145,068
Park Operations Superintendent	50	119,148	125,196	131,484	138,072	145,068
Parks Planning & Dev Manager	50	119,148	125,196	131,484	138,072	145,068
Security Engineer	50	119,148	125,196	131,484	138,072	145,068
Sewer/Storm Drainage Manager	50	119,148	125,196	131,484	138,072	145,068
Street and Vegetation Manager	50	119,148	125,196	131,484	138,072	145,068
Utility Site & Process Control Manager	50	119,148	125,196	131,484	138,072	145,068
Water Systems Manager	50	119,148	125,196	131,484	138,072	145,068
Accounting and Reporting Manager	51	121,968	128,328	134,748	141,516	148,776
Budget Manager	51	121,968	128,328	134,748	141,516	148,776
Business Systems Supervisor	51	121,968	128,328	134,748	141,516	148,776
City Auditor	51	121,968	128,328	134,748	141,516	148,776
Customer Services Manager	51	121,968	128,328	134,748	141,516	148,776

JOB AND SALARY CLASSIFICATIONS

NON-REPRESENTED—2023 SALARY RATES

Position	Range	2023 Step and Annual Salary Schedule				
		A	B	C	D	E
HRIS Administrator	51	\$121,968	\$128,328	\$134,748	\$141,516	\$148,776
Human Resources Manager	51	121,968	128,328	134,748	141,516	148,776
Labor, Class & Comp Manager	51	121,968	128,328	134,748	141,516	148,776
Police Corrections Commander	51	121,968	128,328	134,748	141,516	148,776
Recreation Superintendent	51	121,968	128,328	134,748	141,516	148,776
Risk Manager	51	121,968	128,328	134,748	141,516	148,776
Current Planning Manager	52	125,196	131,484	138,072	145,068	152,448
Long Range Planning Manager	52	125,196	131,484	138,072	145,068	152,448
Project Mgmt Office Manager	52	125,196	131,484	138,072	145,068	152,448
Building Services Manager	53	128,328	134,748	141,516	148,776	156,228
Economic Development Manager	53	128,328	134,748	141,516	148,776	156,228
Engineer 4	53	128,328	134,748	141,516	148,776	156,228
Land Survey/GIS Manager	54	131,484	138,072	145,068	152,448	159,972
Infrastructure & Security Ops Ctr Mngr	56	138,072	145,068	152,448	159,972	168,072
Construction Manager	57	141,516	148,776	156,228	164,040	172,284
Engineering Manager	57	141,516	148,776	156,228	164,040	172,284
Technology Innovation Manager	57	141,516	148,776	156,228	164,040	172,284
CK Sound Transit Liaison	60	152,448	159,972	168,072	176,508	185,280
Deputy Director	60	152,448	159,972	168,072	176,508	185,280
Public Works City Engineer	60	152,448	159,972	168,072	176,508	185,280

Number of positions as of January 1, 2023: 247.38
 (Includes vacant positions)

Includes all non-represented permanent positions

JOB AND SALARY CLASSIFICATIONS

POLICE—2023 SALARY RATES

Job Classification	Range	2023 Annual Salary
Police Assistant Chief	AC	\$198,204
Police Commander	CM	\$167,955
Police Sergeant	SG	\$135,954

2023 Step and Annual Salary Schedule							
Job Classification	Range	A	B	C	D	E	F
Police Patrol Officer	PT	\$86,976	\$89,964	\$94,440	\$99,876	\$106,200	\$113,220

Number of positions as of January 1, 2023: 165
(Includes vacant positions)

Rates do not include 1% accreditation pay

Contract Expiration: December 31, 2024

JOB AND SALARY CLASSIFICATIONS

TEAMSTERS LOCAL 117—2023 SALARY RATES

Position	Range	2023 Step and Annual Salary Schedule				
		A	B	C	D	E
Maintenance Worker 1	20	\$58,896	\$61,860	\$65,160	\$68,292	\$71,940
Meter Reader 2	21	60,372	63,552	66,660	69,984	73,356
Maintenance Worker 2	24	65,160	68,292	71,940	75,420	79,164
Meter Reader 3	25	66,660	69,984	73,356	77,196	81,036
Mechanic 1	27	69,984	73,356	77,196	81,036	85,260
Maintenance Worker 3	28	71,940	75,420	79,164	83,172	87,216
Mechanic 2	31	77,196	81,036	85,260	89,520	93,948
Maintenance Worker 4	32	79,164	83,172	87,216	91,536	96,120
Communications Technician 2	33	81,036	85,260	89,520	93,948	98,688
Maintenance Technician	34	83,172	87,216	91,536	96,120	101,184
Senior Mechanic	35	85,260	89,520	93,948	98,688	103,716
Field Supervisor	37	89,520	93,948	98,688	103,716	109,044
SCADA Technician	37	89,520	93,948	98,688	103,716	109,044

Number of positions as of January 1, 2023: 162

(Includes vacant positions)

Contract Expiration: December 31, 2022

HUMAN SERVICES AGENCY CONTRACTS

	2023	2024
AFGHAN HEALTH INITIATIVE		
Afghan Immigrant and Refugee Success Program	10,000	10,000
AFRICAN COMMUNITY HOUSING & DEVELOPMENT		
Holistic Housing Support for the African Diaspora	15,000	15,000
AFTER-SCHOOL ALL STARS		
After-School All Stars	10,000	10,000
ASIAN COUNSELING AND REFERRAL SERVICE		
Whole health Oriented Mental Health Program	20,000	20,000
BRIDGE DISABILITY MINISTRIES		
Meyer Medical Equipment Center	7,500	7,500
CATHOLIC COMMUNITY SERVICES OF WESTERN WA		
Community Engagement Center (Expansion)	55,000	55,000
Emergency Assistance	10,000	10,000
Katherine's House	14,000	14,000
Kent Community Engagement Center	45,000	45,000
Sacred Heart Shelter	25,000	25,000
Stability Through Advocacy and Resources	50,000	50,000
Volunteer Services	10,000	10,000
CEDAR RIVER CLINIC		
Reproductive Health Care for Low Income Women	15,000	15,000
CHILD CARE RESOURCES		
Child Care Financial Assistance	50,000	50,000
Homeless Child Care	24,090	24,090
CHILDREN'S THERAPY CENTER		
Pediatric Therapy for Children with Special Needs	25,000	25,000
COALITION FOR REFUGEES FROM BURMA		
Kent Youth Education Program	20,000	20,000
COMMUNITIES IN SCHOOLS OF KENT		
Communities In Schools Mentoring Program	38,500	38,500
COMMUNITY NETWORK COUNCIL		
CNC Academic Coaching Program	15,000	15,000
CONSEJO COUNSELING AND REFERRAL SERVICE		
Domestic Violence Community Advocate Program	10,000	10,000
CRISIS CONNECTIONS		
Crisis Line	2,500	2,500
King County 2-1-1	5,000	5,000
Teen Link	7,500	7,500
DOMESTIC ABUSE WOMEN'S NETWORK (DAWN)		
Community Advocates	35,000	35,000

HUMAN SERVICES AGENCY CONTRACTS

	2023	2024
EASTSIDE BABY CORNER		
Meeting Basic Needs for Children	10,000	10,000
GRASSROOT PROJECTS		
Custom Care Kit	10,000	10,000
HEALTHPOINT		
Dental Care	15,000	15,000
Medical Care	15,000	15,000
INDIAN AMERICAN COMMUNITY SERVICES		
Women, Youth, and Senior Program	10,000	10,000
INSTITUTE FOR COMMUNITY LEADERSHIP		
Get Leadership!	10,000	10,000
INSTITUTE FOR FAMILY DEVELOPMENT		
PACT (Parents and Children Together)	10,000	10,000
IRAQI COMMUNITY CENTER OF WASHINGTON		
Iraqi/Arabic Case Management Services	20,000	20,000
JEWISH FAMILY SERVICES		
Refugee & Immigrant Service Centers	25,000	25,000
KENT FOOD BANK AND EMERGENCY SERVICES		
Food and Emergency Services	86,000	86,000
KENT YOUTH AND FAMILY SERVICES		
After School Program	19,500	19,500
Behavioral Health Programs	80,000	80,000
Early Learning Program	25,000	25,000
KHMER COMMUNITY OF SEATTLE KING COUNTY		
Food Assistance	10,000	10,000
KING COUNTY BAR FOUNDATION		
Pro Bono Legal Services	20,000	20,000
KING COUNTY SEXUAL ASSAULT RESOURCE CENTER		
Comprehensive Sexual Assault Services	28,000	28,000
LUTHERAN COMMUNITY SERVICES NW		
Refugees Northwest Counseling	15,000	15,000
MERCY HOUSING NORTHWEST		
Family Support at Appian Way Affordable Housing Community	10,000	10,000
MULTI-SERVICE CENTER		
Shelter and Supportive Housing	50,000	50,000
Emergency Assistance & Resource Navigation Services (EARNS) - formerly Rent & Emergency Assistance	108,000	108,000
NEW CONNECTIONS SKC		
Fresh Start Project	15,000	15,000

HUMAN SERVICES AGENCY CONTRACTS

	2023	2024
NORTHWEST EDUCATION ACCESS		
Opportunity Youth (OY) Pathway	10,000	10,000
OPEN DOORS FOR MULTICULTURAL FAMILIES		
Family Services Project	20,000	20,000
PEDIATRIC INTERIM CARE CENTER INC		
Interim Care of Drug-Exposed Infants	10,000	10,000
PROJECT FEAST		
Community Meals Program	25,000	25,000
PUGET SOUND TRAINING CENTER		
Employment and Training Services	11,000	11,000
SEATTLE KING COUNTY DEPARTMENT OF PUBLIC HEALTH		
South King County Mobile Medical Program	10,000	10,000
SOUND GENERATIONS		
Volunteer Transportation	10,000	10,000
ST. STEPHEN HOUSING ASSOCIATION		
Transitional Housing	20,000	20,000
ST. VINCENT DE PAUL		
Centro Rendu	35,000	35,000
SVDP - Divina Providencia at Holy Spirit	15,000	15,000
UKRAINIAN COMMUNITY CENTER OF WASHINGTON		
RURAP (Russian Ukrainian Refugee Assistance Program)	20,000	20,000
VALLEY CITIES COUNSELING AND CONSULTATION		
Senior Counseling at Kent Senior Center	20,000	20,000
VINE MAPLE PLACE		
Stable Families Program	30,000	30,000
WORLD RELIEF SEATTLE		
Housing Stability for Refugee and Immigrant Neighbors	25,000	25,000
Paradise Parking Plots Community Garden	15,000	15,000
YMCA OF GREATER SEATTLE		
Arcadia: Outreach, Case Management and Drop In Center	20,000	20,000
YWCA SEATTLE KING SNOHOMISH		
Anita Vista Transitional Housing	25,000	25,000
TO BE DETERMINED		
TBD-Capacity Building	30,000	30,000
TBD-Emerging Needs	42,570	78,550
Grand Total	\$1,504,160	\$1,540,140

IT MAINTENANCE CONTRACTS

Vendor/Contract	2023	2024
Applications Development		
ARTICULATE		
360 Team License for creating online learning modules	4,184	4,602
HELP SYSTEMS		
GoAnywhere: Enterprise Automated Data Exchange/SFTP	8,051	8,856
IDERA INC.		
SQL Compliance Manager (audit logging of database changes)	1,667	1,834
ITEXT SOFTWARE CORP		
iTextSharp: PDF Creator for DEV Apps	2,050	2,255
Total for Applications Development	15,952	17,547
GIS		
AIRDATA UAV		
Automatically capture your drone flights and pilot data	2,325	2,558
EAGLEVIEW/PICTOMETRY INTERNATIONAL CORP		
Aerial Imagery Viewer (ArcGIS Add-On)	3,543	3,897
ESRI		
Enterprise Agreement for ArcGIS (Online Mapping)	121,110	121,110
ESRI HUB Premium	10,000	11,000
KUKER-RANKEN (KR)		
Integrated 24/7 GNSS Network RTK and DGNS correction service (Smartnet)	2,180	2,398
LEICA GEOSYSTEMS INC		
Evidence collection software built for crash and crime reconstructionists	285	313
PIX4D INC		
Photogrammetry software for professional drone mapping	1,054	1,159
NEARMAP US, INC		
Impervious surface data layer subscription	22,579	24,836
VESTRA RESOURCES, INC.		
GeoSystems Monitor	4,392	
VISUALCRON		
Software to run GIS related jobs on the ArcGIS server (Automated Tasks)	369	406
Total for GIS	167,836	167,677

IT MAINTENANCE CONTRACTS

Vendor/Contract	2023	2024
Customer Service Operations		
ADOBE SYSTEMS, INC.		
Adobe Creative Cloud - 8 seats [Multimedia]	10,238	11,261
ARMORERLINK		
Firearms and Certification Tracking	7,730	8,503
AZTECA SYSTEMS, LLC		
CityWorks: Asset & Work Order Management System	110,100	114,504
BOTTOMLINE TECHNOLOGIES		
Optio eCI (JDE Paper Checks Creator)	15,652	17,217
BYNDER		
MAM-Multimedia Asset Management		45,166
CARASOFT		
TRM/Technical Relationship Management (IVANTI)	46,040	50,640
Multimedia and ITSM / Service Desk -IT Asset Manager (IVANTI)	25,120	27,630
govDelivery: eAlerts/eConnect - Communications Cloud	29,567	32,524
CENTRAL SQUARE		
Tiburon: Records Management for Police	196,735	216,409
CIVIC PLUS		
Resident Requests/Ticketing system	75,663	83,229
COMPULINK		
Laserfiche: Electronic Imaging & Document Management System	133,951	147,346
CRASH DATA GROUP		
CDR Software Subscription	1,514	1,665
CUES (GRANITE XP)		
Shops Pipeline Inspection Software	3,463	3,809
DAVEY TREE EXPERT CO.		
TreeKeeper: Vegetation Assets Management System	3,630	3,993
DIGIDNA		
iMazing	61	67
DLT SOLUTIONS		
AutoCAD licenses for PW, Parks and Showare	26,243	28,867
DYNAMIC IMAGING		
Ikena: Imaging Forensics (Facial Recognition)	4,143	4,558
E&M ELECTRIC AND MACHINERY		
SCADA PLC (Siemens)	2,941	3,235
eRANGE INC		
Golf System - Ball Dispensers, Technical Support 365	588	647

IT MAINTENANCE CONTRACTS

Vendor/Contract	2023	2024
FASTER ASSET SOLUTIONS		
FASTER: Fleet Management	22,353	24,588
FERGUSON		
Sensus System	4,516	4,968
FRONTIER PRECISIONS		
Leadsonline: TotalTrack Investigation System Service Package -Law Enforcement Automated Database Search	11,383	12,521
TBC/Trimble Business Center (3 licenses for PW Admin)	3,344	3,678
GOVERNMENTJOBS.COM (NEOGOV)		
Neogov Insight Subscription	55,000	60,500
GRANICUS		
AMANDA: Permits & Land Management System	285,500	314,049
Boards & Commissions	9,909	10,900
IQM2: Agenda Management - MinuteTraq/MediaTraq	21,492	23,641
govAccess: City Website (Content Management System/CMS)	29,730	31,220
HARRIS		
DataNOW: Utility Billing	15,980	17,578
HARRIS DBA SYSTEM INNOVATORS		
iNovah: Cashiering for Finance/PD/ECD	52,408	57,649
ISS/INDUSTRIAL SOFTWARE SOLUTIONS		
Wonderware: SCADA HMI (UI)	11,559	12,715
ISTOCK		
SubiStockPrem50-iStock Signature	2,993	3,292
KRONOS		
Telestaff: PD Scheduler, Time Entry, and Bidding system	33,000	36,300
LEXISNEXIS RISK SOLUTIONS		
Desk Officer Reporting System Annual Fee for PD	10,468	11,515
LUCID SOFTWARE, INC.		
Lucid Chart - 100 seats	22,547	24,802
METROPOLITAN TRANSPORTATION COMMISSION (FORMERLY FRONTIER PRECISION)		
StreetSaver: Pavement Management Software	7,247	7,972
MSDSOnline		
MSDS Online	6,924	7,616
OMIGA SOLUTIONS, LLC		
Subscription Service-Pawn Shop Leads	8,785	9,663
PAGEFREEZER		
WA Sate Compliance Bundle (Web & Social Media)	20,434	22,477

IT MAINTENANCE CONTRACTS

Vendor/Contract	2023	2024
PRECISE Automatic Vehicle Locating Device (20 PW vehicles)	4,800	5,280
POWERDMS, INC. Police LMS - 225 seats	13,354	14,689
QLESS, INC. External application for making/tracking reservations at the Permit Center	15,972	17,569
RIMINI STREET HR Benefits/Position Control /Financials/AP/AR/Budgeting	108,650	86,510
SELECTRON TECH. Inspection Scheduling (IVR)	12,426	13,668
SPROUT SOCIAL INC. Social Media Management System	33,000	36,300
SYNAPTEC SOFTWARE Prosecution Case Management System (LawBase)	5,637	6,200
TACTIVOS DBA MURAL Subscription Licenses	2,400	2,640
TECHSOL DBA RIPPLESTONE Enterprise Crystal Report Server	1,025	1,127
TOPCON SOLUTIONS STORE BlueBeam: Electronic Plan Review	11,572	12,729
UPKEEP Facilities Work Orders/Service Tickets	20,990	23,090
VSI/VERMONT SYSTEMS RecTrac: Parks & Recreation Management System	54,450	59,895
MainTrac	2,820	2,820
WATERTRAX Water Management System	16,940	18,634
WIN-911 Industrial and IIoT Alarm Notification Software for SCADA	958	1,054
WORKDAY HR & Finance-Payroll Service Areas - Enterprise Solution	279,000	306,900
XAVUS SOLUTIONS My SeniorCenter	1,800	1,800
Total for System Services	1,914,741	2,109,820

IT MAINTENANCE CONTRACTS

Vendor/Contract	2023	2024
Infrastructure & Security Operations		
ALERTMEDIA		
Mass Notification System (2 yr)	9,990	10,490
ANACONDA NETWORKS		
Airlink Management Service Licenses	2,050	2,255
NetCloud Mobile Essentials	23,000	25,000
BEYOND TRUST		
Remote Access and Support Tool	7,022	7,725
CARASOFT TECH CORPORATION		
Multimedia and ITSM / Service Desk -IT Asset Manager	109,000	119,900
CDW-G		
Duo MFA (1,000)	36,300	39,970
NetMotion Maintenance Renewal	47,679	47,679
CENTURYLINK		
Voice Complete Services - pathway, long distance - (2 yr)	59,750	65,725
CLEVERBRIDGE		
Agentless IT asset management and Network Inventory software tool	1,457	1,602
COMMUNITY CONNECTIVITY CONSORTIUM C3		
Consortium (C3) Project Agreement 76 (3 yr)	29,346	
CYBELE SOFTWARE, INC.		
Thinfinity Remote Desktop 5.0 licenses (101)	1,841	2,025
DEVOLUTIONS		
Remote Desktop + Password Vault Management Tool (Single User - 1)	132	132
DNC HOLDINGS, INC.		
Multiple City of Kent Domains	889	978
DPE SYSTEMS, INC.		
DPE E18&E18x Expansion Box 3yr Renewal	1,312	1,444
ECONOLITE SYSTEMS, INC.		
Centracs (Traffic Control Management System)	15,307	16,837
ePLUS TECHNOLOGY, INC.		
Nutanix	78,060	85,870
GODADDY		
City of Kent Domains - Standard Wildcard SSL Renewals	1,089	1,198
INFO-TECH RESEARCH GROUP		
Premium access to industry and technology coverage	41,931	41,931
INSIGHT (VAR: BEYOND TRUST)		
EPM Software that will manage local user accounts	12,208	13,429

IT MAINTENANCE CONTRACTS

Vendor/Contract	2023	2024
INSIGHT PUBLIC SECTOR (FORMERLY EN POINTE TECHNOLOGIES SALES, LLC)		
Microsoft Enterprise Agreement - Original - 3 yr	618,850	680,730
KASEYA US (IT GLUE)		
IT Glue Enterprise - Technical Documentation (10)	3,303	3,303
KCIT - KING COUNTY FINANCE		
Internet Services (Institutional Network Services Contract)	133,912	147,303
KNOWBE4, INC		
Security Awareness Training Subscription	21,820	24,000
LIVEACTION, INC. (FORMERLY SAVVIUS)		
OmniPeek Professional (36 month maintenance - 1 LP-P)	2,956	3,251
MEDIA CONTROL SYSTEMS		
Tightrope Cablecast Software Assurance Plan and Annual Support Plan	3,367	3,704
NETWORK 2000		
HP Hardware Annual Maintenance	8,588	9,446
NETWRIX CORPORATION		
Active Directory	17,443	19,188
NUOZ CORP (NW NEXUS dba UNISOFT)		
vSphere 6 Enterprise Plus and vCenter Standard Maintenance renewal	35,154	38,670
PRESIDIO NETWORK SOLUTIONS		
Commvault Maint. (Data Backup) - Software Premium Support Coverage	62,954	69,250
Cisco ConSMARTnet yearly Maintenance	128,270	69,250
Cisco Circuit Switches (SBCs)	1,797	1,976
ONSSI Video Management - 3 yr renewal	17,277	19,004
RFI COMMUNICATIONS		
Prowatch - Annual support	7,500	8,250
SECURELINK		
Subscription license based on vendor use	27,671	30,439
SHI		
insightIDR	52,433	57,676
SOLARWINDS		
Orion Network Monitoring Product Suite	43,195	47,515
TELARUS		
Voice Management System Annual Support	2,931	3,224

IT MAINTENANCE CONTRACTS

Vendor/Contract	2023	2024
ZOHO CORP.		
Password Manager Pro Premium Edition 5 Admins	2,022	2,224
ZOOM		
Citywide licenses	9,000	9,900
Total for Technical Services	1,678,806	1,732,492
Grand Total	\$3,777,334	\$4,027,536

VEHICLE REPLACEMENTS

Current Fleet Number	Vehicle Description		Estimated Cost	
	Current	Replacement	2023	2024
Economic & Community Development				
PLANNING				
1102	2001 Jeep Cherokee	Maverick/Ranger	34,400	
4201	2006 Jeep Cherokee	Ford Escape Hybrid	34,000	
Parks, Recreation and Community Services				
FACILITIES				
1104	2001 Chevrolet 2500 Van	Ford Transit 150/250	70,000	
6207	2006 Chevrolet C20 Pickup	Ford F250	65,000	
6226	2005 Chevrolet C20 Pickup	Ford F250	65,000	
PARK MAINTENANCE				
1106	2001 Magnum Trailer	Trailer		18,000
6224	2007 Dodge Ram 3500	Ford F350/F450 Flatbed	75,000	
6303	2003 Taylor Dunn Electric Cart	Electric Cart/Workman	25,000	
6342	2006 Toro Workman 3300-D	Toro Workman		30,000
6343	2006 Toro Workman	Toro Workman		30,000
6344	2007 New Holland TC34DA	Small Tractor/Mower	47,000	
6345	2006 Toro 4500D	Riding Diesel Mower	110,000	
6369	2002 Magnum Trailer	Flatbed Trailer		18,000
6392	2005 Toro 4500D	Riding Diesel Mower	110,000	
6513	1996 John Deere 1070	Backhoe Loader Combo	75,000	
RESOURCES				
6640	2005 Chevrolet G3500 Van	Ford Transit 350 Van	75,000	
Police				
CORRECTIONS				
3218	2002 Eagle Trailer	Trailer 20' Side Panel	10,000	
3301	2008 Chevrolet Uplander	Ford Escape Hybrid	58,000	
CRIME PREVENTION				
3203	2008 Ford Taurus X	Ford Escape Hybrid	58,000	
INVESTIGATIONS				
3450	2008 Ford Escape	Ford Escape Hybrid		45,000
3456	2008 Ford Escape	Ford Escape Hybrid		45,000
3457	2008 Chevrolet Malibu	Ford Escape Hybrid		45,000
PATROL				
3858	2016 Chevrolet Tahoe	Ford Explorer Hybrid		80,000
3859	2016 Chevrolet Tahoe	Ford Explorer Hybrid		80,000
3864	2016 Chevrolet Tahoe	Ford Explorer Hybrid		80,000
3871	2016 Chevrolet Tahoe	Ford Explorer Hybrid		80,000
3872	2016 Chevrolet Tahoe	Ford Explorer Hybrid		80,000
TRAFFIC				
3719	2016 Ford Explorer	Ford Explorer Hybrid		80,000

VEHICLE REPLACEMENTS

Current Fleet Number	Vehicle Description		Estimated Cost	
	Current	Replacement	2023	2024
Public Works				
ADMINISTRATION				
9138	2002 Toyota Prius	Ford Escape Hybrid		45,000
CONSTRUCTION				
5394	2000 Ford Ranger	Ford F150 Crew Cab Hybrid	45,000	
9203	2008 Chevrolet C10 Pickup	Ford F150 Crew Cab Hybrid		60,000
9205	2005 Chevrolet K10 Pickup	Ford F150 Crew Cab Hybrid	60,000	
FLEET MOTORPOOL				
8707	2000 John Deere 544 Loader	Loader	300,000	
8708	2000 Case 580SL	Backhoe	200,000	
8762	1998 Ford E350 Van	Ford Transit 350 High Roof	85,000	
8774	1999 Vermeer Wood Chipper	Vermeer Wood Chipper		70,000
8839	2001 Dodge Ram 3500	Ford Transit 350 High Roof	85,000	
8848	1999 Ford Winstar	Ford Transit 150/250	70,000	
OPERATIONS ADMIN				
9101	2007 Toyota Prius	Ford Escape Hybrid	58,000	
SEWER OPERATIONS				
5676	2006 F550 SD 4x2 Flatbed	Ford F550 Extra Cab Flatbed		125,000
STORM DRAINAGE				
5378	1996 Valley 610D	Dump Trailer		12,000
5410	1996 Case 580SL	Case Backhoe		200,000
5701	2004 Cat 315CL Excavator	Cat Excavator		400,000
5785	2015 International Vactor	T880 Kenworth Vactor		650,000
STREET MAINTENANCE				
5341	Tow M T-2 Trailer	Roller Trailer		18,000
5416	1997 Garland 22-1	Mowing Trailer		18,000
5421	1998 TNT TT10 Trailer	Tilt Trailer 24'		18,000
5452	2012 F450 Flatbed	Ford F450 Flatbed	85,000	
5464	2005 Caterpillar Roller	Roller Compactor		80,000
8732	1990 International 4900	Kenworth T880 Dump	235,000	
8734	1995 International 4900	Kenworth T880 Dump	235,000	
8856	1997 Ford F350 Flatbed	Ford F350 Flatbed	70,000	
SURVEY				
1007	1996 Ford E250 Van	Ford Transit 150/250	70,000	

VEHICLE REPLACEMENTS

Current Fleet Number	Vehicle Description		Estimated Cost	
	Current	Replacement	2023	2024
WATER				
5316	2000 Ford Ranger	F150 Crew Cab Hybrid	60,000	
5335	2001 Dodge Ram 3500	Ford F350/F450 Dump	85,000	
5354	1996 Case 580SL	Case Backhoe		200,000
5393	1996 Valley 610D	Dump Trailer		12,000
5409	1997 Garland Trailer	Trailer		18,000
5504	2003 Bobcat MT50 Loader	Bobcat Tack Loader		60,000
5534	2008 F550 SD 4x2	Ford F650 w/Crane	225,000	
5558	2005 Chevrolet Astrovan	Ford Transit 150/250	70,000	
5559	2008 Chevrolet G1500 Van	Ford Transit 150/250		80,000
5563	2007 Dodge Ram 3500	Ford Transit 350 High Roof	85,000	
8780	1998 Chevrolet G3500 Van	Ford Transit 350 High Roof	85,000	
9502	2004 John Deere Gator	John Deere Gator		20,000
9504	2006 Ford Escape	Ford Escape Hybrid	58,000	
VEGETATION				
5372	2000 Eagle 7x16 Trailer	Trailer		18,000
5520	2001 Dodge Ram 3500	Ford F350/F450	120,000	
5521	2001 Magnum Trailer	Trailer		18,000
TBD				
Unallocated			570,940	55,560
Total			\$3,297,400	\$2,833,000

This list of vehicles replacements is subject to change based on department need and availability of replacement vehicles.

BUDGET ADOPTION ORDINANCE

ORDINANCE NO. 4451

AN ORDINANCE of the City Council of the City of Kent, Washington, relating to budgets and finance and adopting the final 2023-2024 biennial budget.

RECITALS

A. Tax estimates and the preliminary budget for the City of Kent, Washington, for the 2023-2024 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 2023-2024 biennial budget.

C. Public hearings were held on October 4, 2022, and October 18, 2022.

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 2023-2024 biennium, as summarized in Exhibit "A" and as

BUDGET ADOPTION ORDINANCE

set forth in the 2023-2024 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 2023-2024 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. - *Budget Administration.* City administration shall administer the biennial budget and may authorize expenditures, appropriations, and transfers 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. - *Corrections by City Clerk or Code Reviser.* Upon approval of the city attorney, the clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; ordinance, section, or subsection numbering or lettering; or references to other local, state, or federal laws, code, or regulations.

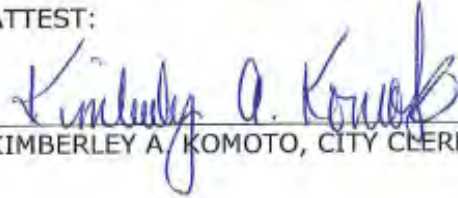
SECTION 6. - *Effective Date.* This ordinance shall take effect and be in force January 1, 2023, which is more than five days after its publication, as provided by law.

BUDGET ADOPTION ORDINANCE


DANA RALPH, MAYOR

November 15, 2022
Date Approved

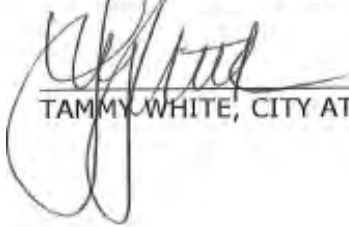
ATTEST:


KIMBERLEY A. KOMOTO, CITY CLERK

November 15, 2022
Date Adopted

November 18, 2022
Date Published

APPROVED AS TO FORM:


TAMMY WHITE, CITY ATTORNEY



BUDGET ADOPTION ORDINANCE

2023-24 Biennial Budget Exhibit A

	2023 Proposed Expenditures	2024 Proposed Expenditures
Governmental Funds		
1000	General Fund	115,783,520
	Special Revenue Funds	
1100	Street Operating Fund	21,142,650
1200	LEOFF1 Retiree Benefits Fund	21,112,910
1300	Lodging Tax Fund	1,612,800
1400	Youth / Teen Fund	274,520
1500	Capital Resources Fund	1,076,330
1600	Capital Resources Fund	33,710,900
1600	Criminal Justice Fund	35,106,530
1800	Human Services Fund	12,271,270
1902	City Arts Program Fund	7,836,840
1950	City Arts Program Fund	107,930
	ShoWare Operating Fund	3,429,620
		1,300,350
Debt Service Funds		
2200	Non-Voted Debt Service Fund	8,259,280
2500	Special Assessments Fund	207,840
		7,813,060
		198,030
Capital Projects Funds		
3100	Street Capital Projects Fund	8,083,650
3200	Parks Capital Projects Fund	8,188,550
3300	Other Capital Projects Fund	5,105,010
3400	Technology Capital Projects Fund	1,300,730
3500	Facilities Capital Projects Fund	4,437,760
		3,388,760
		16,373,730
		15,844,720
Proprietary Funds		
Enterprise Funds		
4100	Water Fund	39,685,770
4300	Sewer Fund	43,327,600
4400	Drainage Fund	41,987,000
4700	Solid Waste Fund	40,236,960
4800	Golf Complex Fund	40,819,430
		35,396,630
		874,800
		3,238,660
Internal Service Funds		
5100	Fleet Services Fund	8,184,380
5200	Central Services Fund	7,255,600
	Central Stores	375,610
	Multimedia	383,670
	Information Technology	1,069,090
		1,119,250
5400	Facilities Fund	11,828,630
5600	Insurance Fund	12,472,820
	Unemployment	8,468,970
	Workers Compensation	205,260
	Health and Employee Wellness	2,380,640
	Liability Insurance	2,670,670
	Property Insurance	15,893,380
		16,530,970
		5,058,720
		1,001,100
Fiduciary Funds		
6200	Firefighters Pension Fund	395,230
6800	Impact Fee Trust Fund	395,360
		4,254,610
Total Gross Budget		427,403,380
		424,660,100

PROPERTY TAX ORDINANCE

ORDINANCE NO. 4450

AN ORDINANCE of the City Council of the City of Kent, Washington, levying 2022 property taxes for the first year of the 2023-2024 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 October 4, 2022, and October 18, 2022, to consider the City of Kent's proposed operating and capital biennial budget for the 2023 and 2024 calendar years, to address the City's property tax levy to be imposed in 2022 for collection in 2023, 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; newly constructed wind turbines, solar, bio mass, and geothermal facilities; annexations; and any increase in the value of state-assessed property and the refund fund levy, requires the adoption of an ordinance or resolution specifically authorizing the increase in terms of both dollars and percentage.

C. Pursuant to RCW 84.52.010 and WAC 458-19-020, taxes shall be levied in specific dollar amounts.

1 *Property Tax Levied (1%)
2023 Budget Ordinance*

PROPERTY TAX 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 to be collected during the first year of the City's 2023-2024 biennial budget in the following amount for the General Fund and the Capital Resources Fund, for the purpose of paying the general expenses of municipal government:

Fund	Levy per \$1,000 of assessed valuation	Dollar Amount
General Fund	(estimated) \$1.0608	\$33,945,344

This property tax levy represents a 1.0% increase over last year as shown below.

2023 Regular Property Tax Levy	\$33,945,344
Less 2022 Regular Property Tax Levy	(\$33,042,361)
Less New Construction Levy	(\$487,514)
Less Refund Levy	(\$85,045)
Property Tax Increase	\$ 330,424
% Change	1.0%

Unless otherwise directed by the City Council in its budget process, the total property tax revenues levied shall be allocated as follows: 47.5 percent to the General Fund for the purpose of paying the general expenses of municipal government and 52.5 percent to the City's Capital Resources Fund

2 ***Property Tax Levied (1%)
2023 Budget Ordinance***

PROPERTY TAX ORDINANCE

for use in one-time capital projects and debt repayment subject to the following three exceptions:

A. Revenues shall be allocated to the City's Parks Department for the design, development, construction, maintenance, improvement and renovation of City parks. Beginning in 2023, the amount shall total \$2.75 million and increase by two percent each year thereafter.

B. Revenues shall be allocated to the City's Public Works Department for the design, construction, maintenance, improvement, operation, and repair of the City's transportation infrastructure and appurtenant improvements. Beginning in 2023, the amount shall total \$8.25 million and increase by two percent each year thereafter.

C. Revenues shall be allocated to the City's Information Technology Capital Program directed at funding long- and short-term hardware and software replacement. Beginning in 2023, the amount shall total \$1.65 million and increase by two percent each year thereafter.

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

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. - 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

PROPERTY TAX ORDINANCE

correction of clerical errors; ordinance, section, or subsection numbering; or references to other local, state, or federal laws, codes, rules, or regulations.

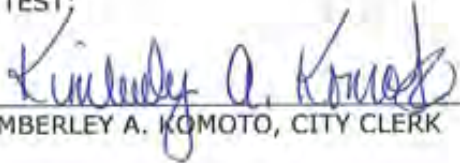
SECTION 6. - *Effective Date.* This ordinance shall take effect and be in force five days after the date of its publication as provided for by RCW 35A.11.090 and RCW 35A.12.130; however, the property tax levied through this ordinance shall not be assessed for collection until January 1, 2023.



DANA RALPH, MAYOR

November 15, 2022
Date Approved

ATTEST:

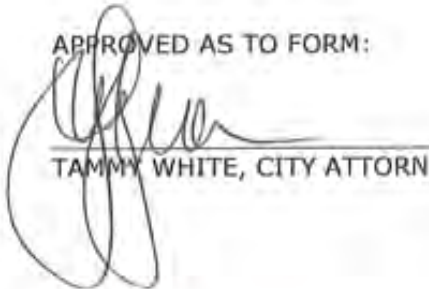


KIMBERLEY A. KOMOTO, CITY CLERK

November 15, 2022
Date Adopted

November 18, 2022
Date Published

APPROVED AS TO FORM:



TAMMY WHITE, CITY ATTORNEY



4 **Property Tax Levied (1%)**
2023 Budget Ordinance

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.
- 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.
- Biennial Budget.** A financial operations plan (budget) spanning two years.
- 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.
- Capital Improvement Budget** The capital projects approved and funded in the first two years 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.
- Capital Outlay.** Fixed assets which have a value of \$5,000 or more and have a useful life 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.

GLOSSARY OF BUDGET RELATED TERMS

- 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 first two years of the financial plan for the operation of government and 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.
- 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.

GLOSSARY OF BUDGET RELATED TERMS

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

GLOSSARY OF BUDGET RELATED TERMS

- LTGO Bonds.**..... *Limited Tax General Obligation* 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.
- 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.
- 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.
- Proposed 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.

GLOSSARY OF BUDGET RELATED TERMS

- 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.
- 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.
- 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.
- 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.

GLOSSARY OF ACRONYMS

ACFR	Annual Comprehensive Financial Report	KBAB	Kent Bicycle Advisory Board
ADA	Americans with Disabilities Act	KC	King County
AED	Automated External Defibrillator	KCC	Kent City Code
ARPA	American Rescue Plan Act	KEHOC	Kent East Hill Operations Center
AV	Assessed Value	KPOA	Kent Police Officers Association
AWC	Association of Washington Cities	KVLT	Kent Valley Loop Trails
B&O	Business & Occupation (Tax)	KYFS	Kent Youth & Family Services
BLS	Bureau of Labor Statistics	LGIP	Local Government Investment Pool
CAO	Chief Administrative Officer	MDC	Mobile Digital Computer
CDBG	Community Development Block Grants	MMOM	Meet Me on Meeker
CIA	Confidentiality, integrity and availability	MOU	Memorandum of Understanding
CIP	Capital Improvement Plan or Capital Improvement Program	NAICS	North American Industry Classification System
CIS	Capital Improvement Strategy	NIBRS	National Incident Based Report System
CJF	Criminal Justice Fund	NPDES	National Pollutant Discharge Elimination System
CLOMR	Conditional Letter of Map Revision	NPV	Net Present Value
CEU	Community Education Unit (PD)	NRT	Neighborhood Response Team (PD)
COTS	Commercial off the Shelf	OT	Overtime
CPI	Consumer Price Index	PD	Police Department
CPI-W	Consumer Price Index - Washington	PEG	Public, Educational and Governmental
CRF	Capital Resource Fund	PFD	Public Facilities District
ECD	Economic & Community Development	PLC	Programmable Logic Controllers
ELT	Executive Leadership Team	PRCS	Parks, Recreation & Community Services
EMS	Emergency Medical Services	PSRFA	Puget Sound Regional Fire Authority
FPS	Fire Protection Services	PWO	Public Works Operations
FTE	Full-time Equivalent	RCW	Revised Code of Washington
GF	General Fund	REET	Real Estate Excise Tax
GIS	Geographic Information System	RFA	Regional Fire Authority
GMA	Growth Management Act	RPO	Recovery Point Objectives
GRNRA	Green River Natural Resources Area	RTO	Recovery Time Objectives
GSE	Government Sponsored Enterprise	SIU	Special Investigations Unit
HLC	Hardware Lifecycle	SKHHP	S. King Housing and Homelessness Partnership
HR	Human Resources	SLC	Software Lifecycle
HSA	Healthcare Savings Account	SOU	Special Operations Unit (PD)
HUD	Housing and Urban Development	TIB	Transportation Improvement Board
IPD	Implicit Price Deflator	TIF	Transportation Impact Fees
IRC	Internal Revenue Code	TLT	Term Limited Temporary
ISP	Information Security Program	TOD	Transit Oriented Development
JIS	Judicial Information System	UPS	Uninterruptible Power Supply
		ZTA	Zero Trust Architecture

This page left intentionally blank.

