

2013 - 2014 Adopted Budget

City of Kent, Washington

Operating Budget and
Capital Improvement Plan



CITY OF KENT, WASHINGTON

2013-2014 Adopted Budget



Suzette Cooke
Mayor

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KENT
WASHINGTON

2013 - 2014 Adopted Budget

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Capital Improvement Program

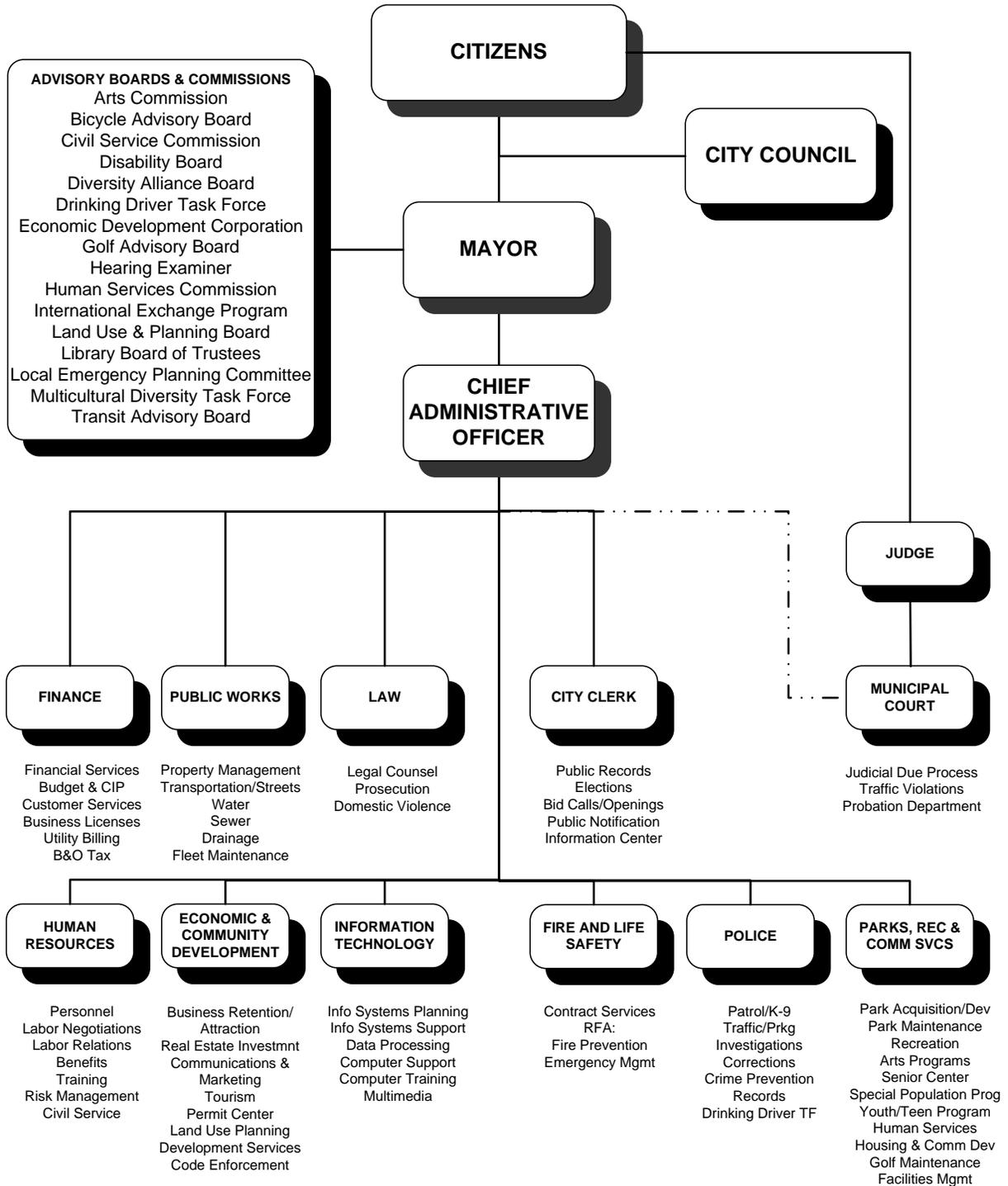
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City of Kent 2013 Organization Chart





Mayor Suzette Cooke



2013 City Council

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

PRINCIPAL OFFICIALS

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

	Term Expiration
MAYOR	
Suzette Cooke	12-31-2013
COUNCIL MEMBERS	
Dennis Higgins, President	12-31-2013
Elizabeth Albertson	12-31-2013
Bill Boyce	12-31-2015
Jamie Perry	12-31-2013
Dana Ralph	12-31-2015
Deborah Ranniger	12-31-2015
Les Thomas	12-31-2015

GENERAL GOVERNMENT

John Hodgson, Chief Administrative Officer
Tom Brubaker, City Attorney
Lorraine Patterson, Human Resources Director
R.J. (Bob) Nachlinger, Finance Director
Michael Carrington, Information Technology Director

PARKS AND RECREATION

Jeff Watling, Parks, Recreation and Community Services Director

PUBLIC SAFETY

Ken Thomas, Police Chief

ECONOMIC AND COMMUNITY DEVELOPMENT

Ben Wolters, Economic and Community Development Director
Fred Satterstrom, Planning Director
Tim LaPorte, Public Works Director

March 18, 2013

Dear Council President Higgins and City Council Members:

Congratulations on the adoption of the City's first two-year budget covering 2013-2014. The net Operating Budget totals \$287.5 million and the Capital portion is \$37.5 million, a combined total of \$325 million for the biennium.

The adopted budget recognizes continued economic challenges and includes both service reductions and new revenue sources. It incorporates efficiencies, maintains the public's safety, and honors your strategic goals. It diversifies our tax base and takes bold steps toward stabilizing the city's financial future.

Economic Background

These continue to be difficult times, not only for our residents and business community, but also for the City of Kent government and its employees. The **recession** impacts continue across the United States. It affects our local economy and is the most severe and longest lasting recession faced by the City in eight decades. Even as our economy begins to recover, we do not expect to return to pre-recession revenue levels for several years.

Besides the economic downturn, Kent has changed dramatically during this time period. We knew the **Panther Lake annexation** and its 25,000 residents would result in an increased demand for services, such as police, code enforcement, planning, road repairs and mowing. But the money promised by the state to offset expenses is less than originally anticipated and it does not cover capital costs necessary to provide the services.

In 2010, voters approved formation of the **Kent Regional Fire Authority**. Although that action transitioned fire and emergency medical services to a separate taxing authority, we are still paying debt for some of the RFA's buildings and equipment.

And one cannot think about our budget without recognizing the effect **ShoWare Center** has had on it. Conceived in 2006, it was built in record time in 2008 at the height of the economy. Construction costs alone soared by \$600,000 a month, during a time when much of our U.S. steel, cement and building materials were

being shipped overseas to feed the building frenzy occurring in China, the Middle East, and Vancouver, B.C.

Even with the escalation in costs, our economic indicators showed the City could handle the debt should revenues fall below projections. But the recession wreaked havoc on the performance industry - professional shows cancelled their tours and the sale of hockey suites in the arena suffered. Instead of ShoWare making a profit to help pay down the debt incurred to build it, the center has fallen short each year in its operating budget. This reality is now recognized in the 2013-14 budget by a new specific line item of \$500,000.

However, ShoWare Center alone is not the cause - nor the answer - to our financial struggles. Over the years we have enjoyed many amenities through **debt financing**. A partial list of city debt-financed investments includes:

- land for Kent Station and the Sounder Parking Garage
- ten acres for a planned aquatic center that is no longer financially feasible
- buildings: the former Aukeen District Court, Kent Commons, Senior Center, and Centennial Center
- seismic retrofits for City Hall, the Centennial Center, Valley Communications Center and police and fire stations
- parks: Town Square Plaza, Clark Lake Park, Service Club Ballfields and Wilson Playfields
- sidewalks and street improvements
- information technology

All of this was paid - and most of it is still being paid - through city debt.

Revenue Limitations

To continue the context in which this budget was built, we must recognize the limitations of our revenues - both in amount and source.

Property Tax collections are capped at 1% growth, plus new construction which has been stagnant during this slow economic recovery. Construction and property sales form the basis for our **Real Estate Excise Tax (REET)** revenues. While both are showing signs of improvement, our REET revenues continue to be down 40% from pre-recession receipts.

Sales Tax revenue has plummeted nearly 32%, with three factors contributing to such a major dip:

- The economic reality has propelled people to be more cost-conscious, and big box retailers, like Costco and Wal-Mart, have benefitted. Neither is located in Kent.
- On line shopping continues to eat away at brick-and-mortar retail outlets. Even though sales and use tax is still required for internet purchases, many customers do not “volunteer” to pay it. Although the Washington State Department of Revenue is tasked with collecting sales and use tax, it lacks the means to effectively collect on Internet purchases.
- When Washington State implemented Streamlined Sales Tax in 2008, it switched our sales tax collection from source-based to destination-based. This means that Kent can no longer collect sales tax on goods shipped out of our warehouses. The City is projected to receive \$4.8 million per year in mitigation dollars from the state, which only partially covers the sizable loss of sales tax revenue. The state legislature has reduced the mitigation amount each year. We will never be made whole.

There’s a public perception that the **Gas Tax** should provide more than enough money to pay for our roads and street maintenance. But gas tax itself is insufficient. As we buy more fuel-efficient vehicles, hybrids and electric cars, fuel tax revenues will continue to decline.

Cost Drivers beyond the City’s control:

- Rising **gas prices**, combined with **property insurance** rate increases due to national disasters, will cost us an additional \$305,000 in 2013.
- **Health care** costs are up 5% to the tune of \$265,000 in 2013, and another \$295,000 in 2014.
- State mandated public **employee pension** payments are up \$80,000 for the second half of 2013, and \$170,000 in 2014.

Quite simply, our revenues do not keep pace with basic cost increases, leaving us with an unsustainable operation – one that will remain unsustainable unless we do something to address available revenues vs. expenses.

Council Policies

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

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

Also, this budget modifies the way we fund **human services**. Traditionally, an amount equal to 1% of the previous year's general fund revenues was allocated to fund these services, placing them at the mercy of our fluctuating economy. Council approved shifting to a per capita basis for improved stability. The 2013 rate is \$6.96 per capita, generating nearly \$829,000 for direct grants to human service organizations. (No staff or overhead costs are off-set.) The rate will increase according to inflation. By comparison, cultural arts programs have always been funded at \$2.00 per capita, which also pays a portion of staff costs.

Operating Budget

The 2013-14 net Operating Budget totals \$287.5 million for two years. That is a 0.2% increase from the annual budgets for 2011 and 2012 combined.

New and Increased Revenues: Before City Council adopted the budget, the following revenue proposals were the subject of numerous public meetings with residents and businesses:

- **New 6% Cable TV Utility Tax:** Kent joined most neighboring jurisdictions in charging this tax. The projected \$1.3 million annual revenue will apply towards the City's technology needs.
- **Increased Permit and Inspection Fees:** By providing 75% cost recovery for these services, the City will generate an additional \$1.2 million annually. Our rates remain below market, keeping us in a competitive position within the region.

- **New Business & Occupation Tax:** Council approved a B&O Tax that is projected to generate \$5 million annually. It will provide funds for street infrastructure.
- **Additional 3% Internal Utility Tax:** An internal utility tax is imposed by the City on its own water, sewer and storm drainage utilities. It is not a direct tax paid by residents or businesses. The additional internal utility tax, generating \$1.76 million annually, is dedicated to paying down debt service and increasing the General Fund reserve. 2% will cover the 10-year repayment of an inter-fund loan for the outstanding balance of ShoWare Center construction costs, and sunsets when the debt is fully paid. The remaining 1% will help increase General Fund reserves to 10%, and will sunset when the 10% reserve is reached.

Cost Reductions

We did not increase revenues without also cutting expenses. Since 2008 the City has **eliminated 102 positions**, including 20 in this biennium. This figure does not include Kent Fire Department personnel who left the City in July 2010 to form the Kent Regional Fire Department Authority, a separate government jurisdiction overwhelmingly approved by a public vote. Also, 2013 is the fourth consecutive year that city employees have gone without pay increases.

These cuts come with consequences that will be particularly felt in services provided by our Public Works, Police and Parks Departments:

- Eliminated the Human Services **resource and referral coordinator** position, pushing these services out to contract agencies.
- **"Big Blue"** bit the dust. Our mobile technology bus brought access of books and computers to youth events and low income residential areas. Staff and resources were re-allocated to other adaptive recreation programs.
- Eliminated the **Visual Arts Coordinator** position, spreading the responsibility to other Cultural Arts staff.
- Discontinued City operation of the **Morford Family Carousel** - we need private investment to support this program.
- Reduced Engineering design, **traffic control**, and responsiveness to street signs and markings.
- Integrated the **police bike patrol** into the general patrol units so we have greater city-wide coverage and reduced operational costs. The bike patrol will mobilize as needed.

- Although there are no reductions to the number of uniformed officers, we will delay filling four vacant **police positions** until mid 2013. We project being able to hire an additional police officer if Criminal Justice revenues are made available from the state.
- Technology improvements allowed us to eliminate a **police administrative assistant** and a **police records specialist**.
- Reduced the General Fund subsidy for **recreation programs** through fee adjustments and reduced activities.

New Positions have been added in key areas to meet public demand or more fully engage the private sector:

- A half time position in **Code Enforcement** to begin re-building that service after prior layoffs.
- An additional **Building Inspector** in July 2013 to meet anticipated demand - and paid by increased permit and inspection fees.
- A Parks and Recreation **Fund Development Officer** in 2014 to fundraise from private parties to reduce the General Fund subsidy to these programs.

Capital Budget

The capital portion of the 2013-14 Biennial Budget totals \$37.5 million. Of that, \$23 million represents Enterprise Funds (revenue-generating services like the golf course), \$12.9 million applies to Capital Projects Funds (streets, parks, information technology), with the remainder for Governmental Funds such as fleet replacement.

Revenues available for the general Capital Budget remain significantly below 2008's level. For the past four years, the decline in revenues has placed extreme pressure on our ability to preserve and maintain our assets, including streets, parks, facilities and technology. To alleviate some of this pressure, a portion of the new revenues are dedicated to capital, including:

- \$4.7 million of the Business & Occupation Tax for **street overlays** and materials
- \$850,000 of Cable TV Utility Tax for **technology** capital needs

As a result of the property tax levy for our **streets and parks** being defeated in November, capital funding for their repair and maintenance remains critically lacking.

The Capital Budget also includes funding for ongoing major repairs and preservation of our utilities infrastructure for **water, sewer and drainage** services. The projects, which are funded through utility rates and grants, include:

- Further upgrades to the Green River levee system to improve safety and lead to accreditation by FEMA (Federal Emergency Management Agency)
- Drainage and pump station improvements to re-route surface waters and reduce flooding in the Mill Creek Basin
- Sewer infrastructure improvements and pipe replacements
- Water infrastructure improvements in the East Hill pressure zone and pipe replacements

Conclusion

The impact of this recession has not been easy on anyone. The dreadfully slow and painful economic recovery, combined with the effect of streamlined sales tax, has left the City with limited options. This budget is a reflection of our commitment to ensure sustainable operations for the services you value – in light of the economy.

I wish to thank our personnel who have worked diligently and creatively to contribute solutions to our budget challenges. For the fourth year in a row they have covered for each other during staff shortages, foregone wage increases, sacrificed training, and scrimped on supplies.

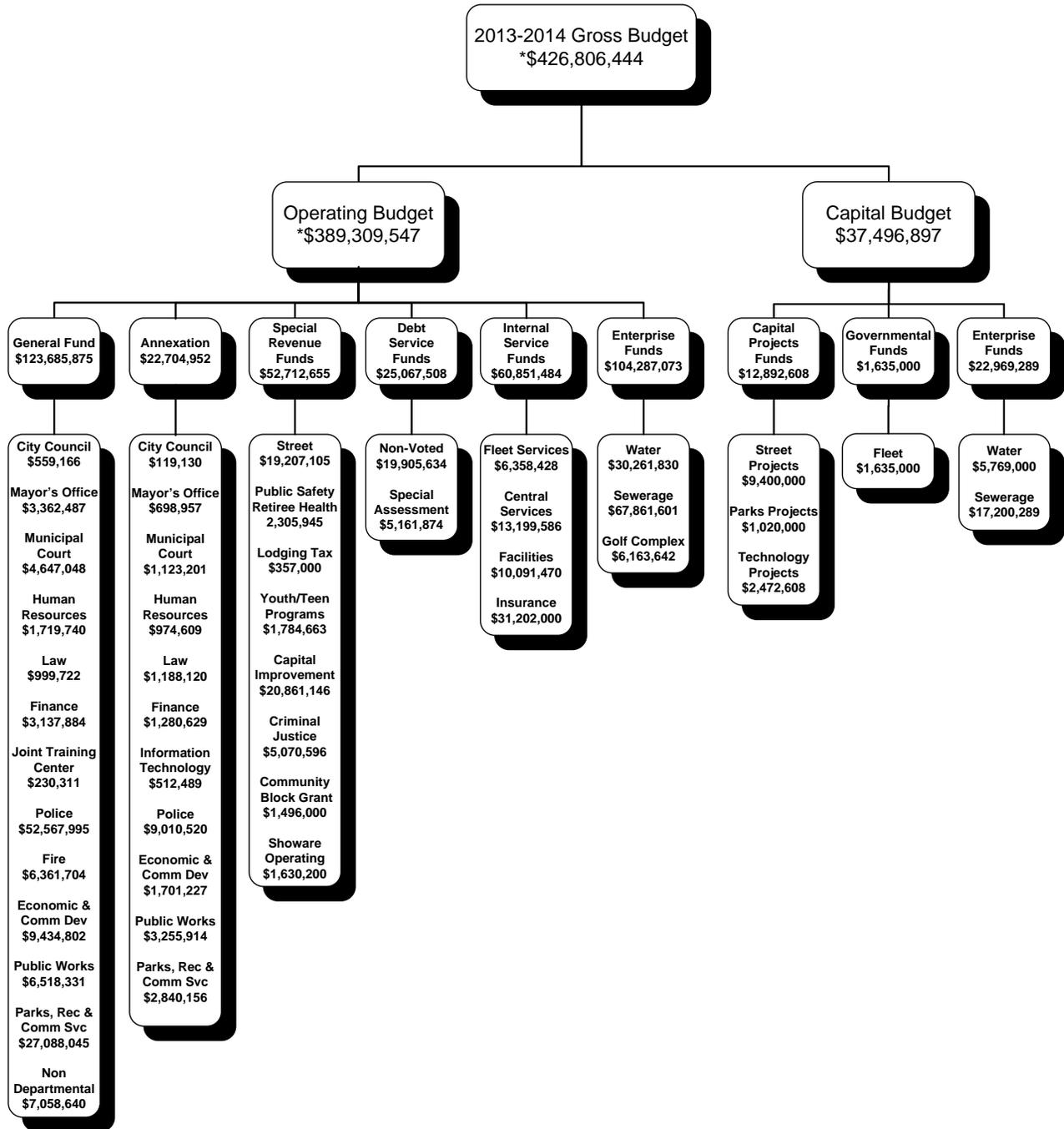
Council members, thank you for your robust debates, passion and perseverance through the budget process. The conversations that took place showed your deep commitment to this community; a quality community that provides people living and doing business here a safe environment that we are proud to call home.

Respectfully,

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

Suzette Cooke
Mayor

City of Kent Capital & Operating Budget



*Includes Transfers and Internal Services

**CITY OF KENT, WASHINGTON
2013 - 14 Biennial Budget
Combined Operating Statement**

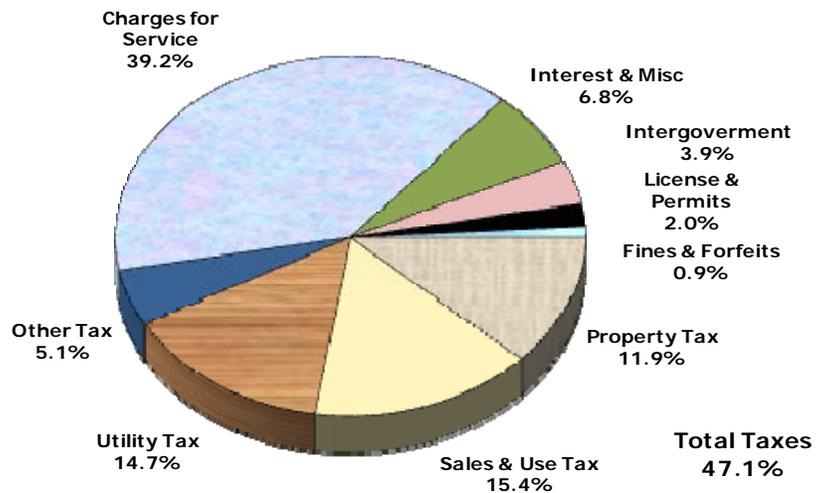
	2013 Beginning Balance	2013 Revenues	2013 Expenditures	2014 Revenues	2014 Expenditures	2014 Ending Balance
GOVERNMENTAL FUNDS						
GENERAL FUND						
Excluding Annexation	2,141,075	62,855,544	61,109,660	64,169,159	62,576,215	5,479,903
Annexation	415,875	11,313,867	11,229,620	11,551,948	11,475,332	576,738
SPECIAL REVENUE FUNDS						
Street Operating	271,151	9,548,286	9,581,920	9,601,506	9,625,185	213,838
LEOFF 1 Retiree Benefits Fund	472,982	986,306	1,121,608	1,075,794	1,184,337	229,137
Lodging Tax Fund	94,907	194,432	178,500	196,862	178,500	129,201
Youth/Teen Programs	119,957	892,630	886,139	903,061	898,524	130,985
Capital Improvement	(12,411,319)	15,995,465	10,261,472	10,685,466	10,599,674	(6,591,534)
Criminal Justice	1,045,643	2,533,180	2,516,815	2,563,979	2,553,781	1,072,206
Community Block Grant		748,000	748,000	748,000	748,000	
Other Operating Projects	328,776	120,251		118,280		567,307
ShoWare Operating Fund	(2,355,552)	1,350,000	810,000	1,400,000	820,200	(1,235,752)
DEBT SERVICE FUNDS						
Voted	2,284					2,284
LTGO Debt		9,852,575	9,852,575	10,053,059	10,053,059	
Special Assessment	976,214	3,528,985	2,659,355	3,484,056	2,502,519	2,827,381
CAPITAL PROJECTS FUNDS						
Street Projects		4,700,000	4,700,000	4,700,000	4,700,000	
Parks Projects		510,000	510,000	510,000	510,000	
Technology Projects		1,224,800	1,224,800	1,247,808	1,247,808	
PROPRIETARY FUNDS						
ENTERPRISE FUNDS						
Water	752,609	18,145,464	17,794,479	18,636,186	18,236,351	1,503,429
Sewerage	6,479,238	42,655,076	44,691,417	43,824,145	40,370,473	7,896,569
Golf Complex	(2,295,761)	3,072,234	3,057,054	3,122,234	3,106,588	(2,264,935)
INTERNAL SERVICE FUNDS						
Fleet Services	1,528,371	3,994,336	4,285,556	4,392,240	3,707,872	1,921,519
Central Services	290,384	6,704,538	6,536,032	6,735,556	6,663,554	530,892
Facilities Fund	614,013	4,884,083	4,999,163	5,065,110	5,092,307	471,736
Insurance	6,808,607	16,332,519	14,987,292	16,906,345	16,214,708	8,845,471
TOTAL GROSS BUDGET	5,279,454	222,142,571	213,741,457	221,690,794	213,064,987	22,306,375
LESS:						
Internal Service Funds		28,965,979	28,965,979	30,239,381	30,239,381	
Transfers		21,209,743	21,209,743	21,440,271	21,440,271	
TOTAL BUDGET	5,279,454	171,966,849	163,565,735	170,011,142	161,385,335	22,306,375

2013-14 BUDGET HIGHLIGHTS

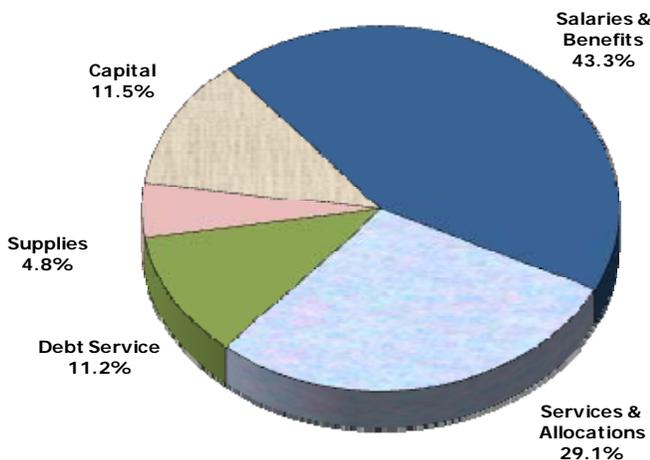
On December 11, 2012, Council adopted the City’s first biennial budget. The adopted 2013-14 net biennial budget totals nearly \$325 million and reflects Kent’s continued efforts to adjust to a new economic reality, where rising costs converge with deteriorating revenues. The two year budget includes \$3 million of additional spending as a result of state mandates, contracted services and rate increases, which is fully offset by \$3.1 million in program and other reductions. Council also approved two new revenue streams to help augment deteriorated revenues: (1) a business and occupation tax that is expected to generate \$4.7 million for street maintenance and repairs; and (2) a 6% cable utility tax that is expected to generate \$1.3 million to address Information Technology operations and capital needs.

Where the Money Comes From

During these challenging economic times, the City is fortunate to have diverse revenue streams. Taxes are the primary funding of general governmental services, composing 47.1% of the total funding sources for 2013-14. Charges for services are largely user fees for water and sewerage utilities. Golf revenues and parks-sponsored classes are other examples of this type of revenue. Intergovernmental revenue is primarily from grants and shared revenues from the State and county such as the Liquor Board profits and excise taxes. Licenses and permits include business licensing and permitting revenues. Fines and forfeitures are collected for city infractions and court costs.



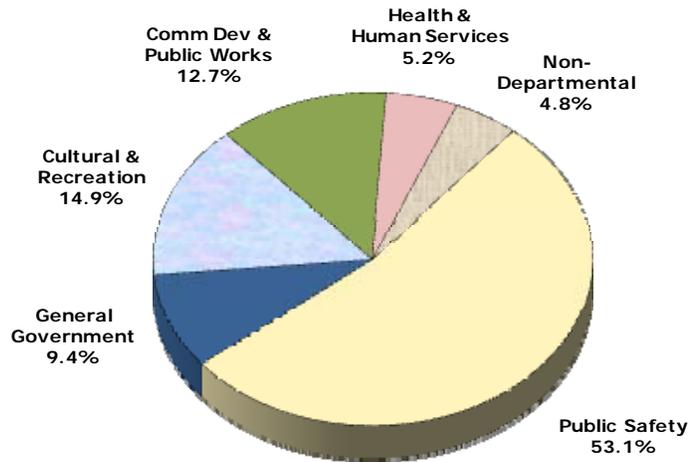
Where the Money Goes by Category



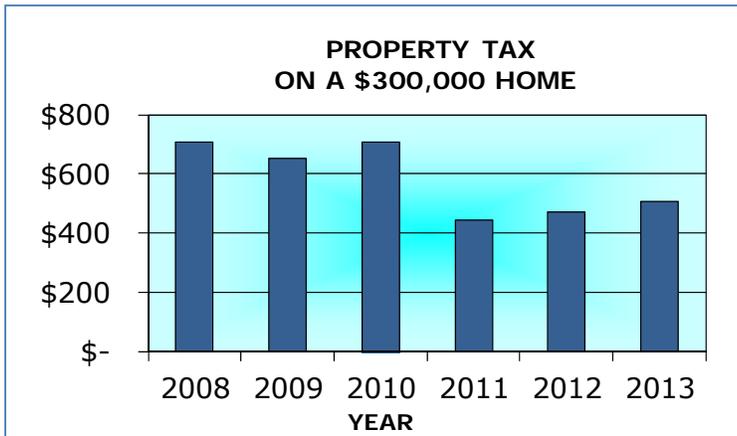
Salaries and benefits make up 43.3% of city uses supporting 615.805 full time equivalent positions. Services and allocations are expenditures for outside contractors, consultants and other services. Debt service is the debt repayment of principal and interest on the City’s bonded debt. The bonds are issued to finance construction of capital projects such as parks, roads, water, storm sewer and system improvements. Capital outlays are valuable fixed assets generally with a lifetime of more than three years. Supplies expenditures are for office and operating expenses.

Where the Money Goes by Program

Public Safety, including Police, Municipal Court and Youth Teen Programs, represent 53.1% of the General Fund expenditures, including Annexation. Health and Human Services at 5.5% include contracts with human service agencies, Parks Senior Center, Adult Day Care, and Adaptive Recreation Programs. Community Development and Public Works at 12.7% includes the Permit Center, Planning and Building Services, Street and Public Works. Other Parks Programs at 14.9% are included in Culture and Recreation. General Government includes the administrative and support functions of City Council, Mayor's Office, City Clerk, Human Resources, Legal and Finance Departments. General Government composes 9.4% of the General Fund budget.



City Share of Property Taxes

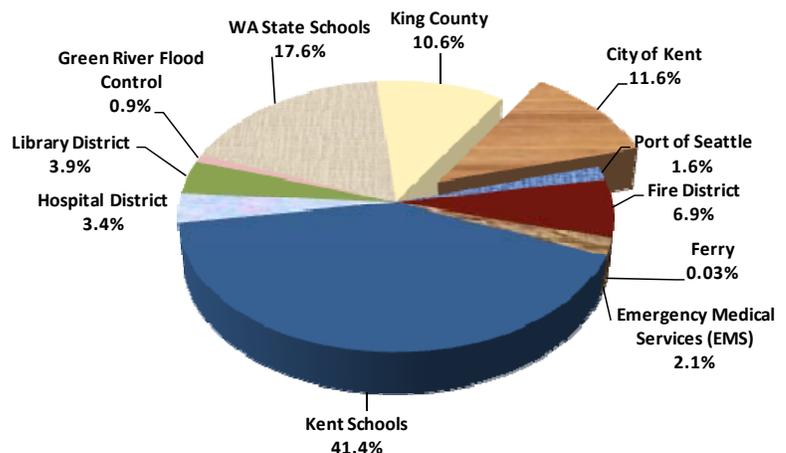


Property taxes are a major source of revenue for municipalities as well as other government entities. Beginning in 2011, property taxes were reduced by \$1 per assessed valuation due to formation of the Regional Fire Authority. Based on citywide assessed valuation, the 2013 total levy rate is \$1.694 per one thousand dollars assessed valuation, which is well below the maximum allowable rate of \$2.10.

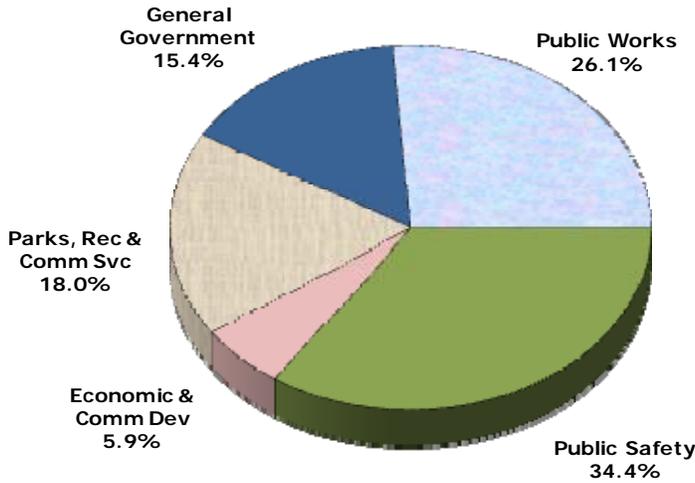
Where Property Taxes are Distributed

King County establishes property tax values and sets property tax rates based on each area's submitted needs. Of a typical Kent 2013 property tax bill, only 11.6% goes to the City of Kent. The remaining 88.4% is distributed to other agencies as shown here.

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



Staffing

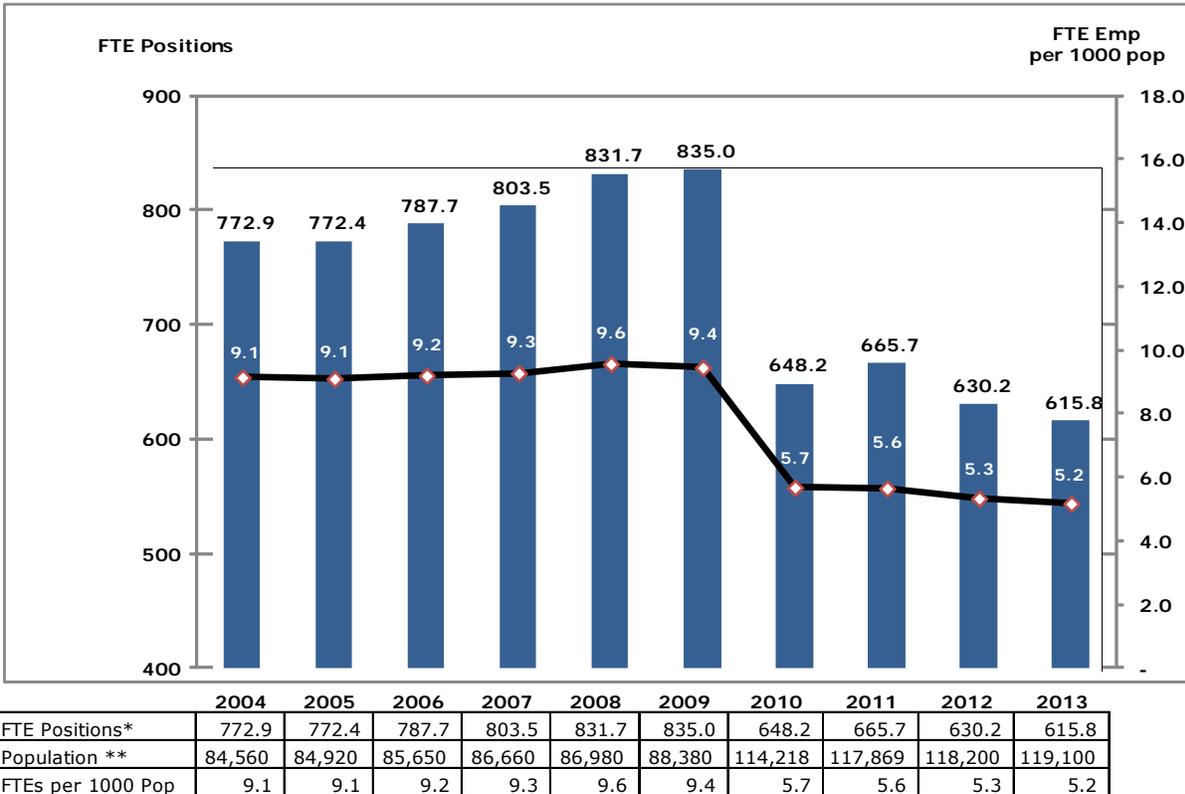


Salaries and benefits represent approximately 66.2% of the General Fund and Annexation expenditures.

Citywide for 2013, there are a total of 615.805 full time equivalent positions. Authorized positions decreased by 18.075 in eliminated or reduced positions, offset by a 3.725 FTE increase. New positions include two B&O Tax Auditors and a Combination Building Inspector.

Efficiency

Our increasing efficiency is demonstrated by the graph shown below. In the past ten years, the population in Kent has increased by 40.8%, yet the number of employees per 1,000 residents has declined from 9.1 to 5.2.



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

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

Major Changes in the 2013-14 Biennial Budget

Dept	Description	FTE	2013 General Fund (1)	2013 Other Fund (1)	2014 General Fund (1)	2014 Other Fund (1)	Fund	Comments
Revenues								
Approved Contracts								
	Court Services - Maple Valley Contract		175,000		175,000			
	Jail Services - Maple Valley Contract		80,300		80,300			
	Total Approved Contracts		255,300		255,300			
Proposed Revenues								
	Business & Occupation Tax		300,000	4,700,000	300,000	4,700,000	Street	
	Cable Utility Tax - 6%			1,300,000		1,300,000	IT/Annex	
ECD	Inc Permits/Plans Review to ~75 Cost Recovery		1,132,451		1,134,579			
ECD	Cell Tower/Billboard Lease Admin Fees		2,000		2,000			
Admin	Kent4Health Donations		2,500		2,500			
	Total Proposed Revenues		1,436,951	6,000,000	1,439,079	6,000,000		
	Total Revenue Impacts		1,692,251	6,000,000	1,694,379	6,000,000		
Expenditures								
Required - per contract or other mandate								
	PERS Retirement Rate Increase - 1.9%		80,000		170,000			mandate - state
	LEOFF 1 Retirees Rate Increase - 11.5%		59,365		66,192			mandate - state
ECD	Comprehensive Plan Update				100,000			mandate - state
ECD	Consulting-Wetland & Critical Areas Review			60,000		70,000	Utilities	eliminate vacant FTE
Police	Law Enforcement Academy Training			19,986		19,986	Crim Just	required officer training
Police	Valley Communication Fees		18,445	5,202	37,074	10,456	Annex	interlocal agreement
Police	Corrections Food Services Agreement		2,551	2,576	5,127	4,025	Annex	contracted services
Police	Corrections Medical Services Agreement		12,692	2,418	16,540	3,151	Annex	contracted services
Police	Police Range Air Filtration System			11,000			Seized	filters required every 4 years
PW	Bridge Inspection Services				10,330			mandate - FHA and WA State
	Total Required		173,053	101,182	405,263	107,618		
Council Strategic Goals								
HR	Cultural Diversity Initiative - Temp PT		25,600		25,600			contingent on proposed fees
ECD	Econ Dev Strategic Plan-Action Items		20,000		50,000			contingent on proposed fees
ECD	Downtown Subarea Action Plan -Action Items		50,000		50,000			
	Total Council Strategic Goals		95,600		125,600			
Expected Actual Expenditures								
HR	Cost Increases-fuel, equip reserves, property ins		305,000		320,250			
Parks	Netmotion-remote access to city network		3,000		3,000			
Police	Garbage Expense Adjustment-Park Ops		10,717		11,632			bring budget in line with costs
	Detective Software Licensing-annual mtc			7,526		7,526	Crim Just	decreased grant funding
	Total Expected Actual Expenditures		318,717	7,526	334,882	7,526		

Major Changes in the 2013-14 Biennial Budget

Dept	Description	FTE	2013 General Fund (1)	2013 Other Fund (1)	2014 General Fund (1)	2014 Other Fund (1)	Fund	Comments
Other Budget Needs								
	Medical Rate Increase - 5%		265,000		295,000			cost offset by donations
Admin	Kent4Health Walk Program		2,500		2,500			contingent on proposed fees
ECD	Research Marketing Recruitment		15,500		15,500			contingent on proposed fees
ECD	Combination Building Inspector Position	1.000	55,316	2	106,632			
ECD	Remote Access - Inspectors & Code Enforce		26,000		3,600			
HR	Professional Services - Human Resources		60,424		3,500			
HR	Employee of the Month / Year Program		3,500					
Police	Ballistic Vest Replacements					12,620	Crim Just	decreased grant funding
PW Ops	Increase MW2 position to full time	0.475		26,500		26,500	Annex	
PW Ops	10 Yard Dump Truck			150,000			Storm	
PW Ops	F250 Chase Truck			36,500			Storm	
PW Ops	Hydraulic Water Valve Turner			24,000			Water	
PW Ops	Purchase Used Vector Truck from Storm			45,000			Water	
PW Ops	Vector Truck Reserves for 2018 Replacement			75,000		75,000	Water	
	Total Other	1.475	428,240	357,000	426,732	114,120		
Span of Control & Reductions								
Span of Control Savings:								
Finance	10072 - Eliminate Accounting Manager	(1.000)	(126,915)		(128,242)			
Finance	10853 - Add Administrative Asst 2	1.000	86,955		88,546			
Eliminate vacant positions:								
Parks	Maintenance Worker (attrition)	(1.000)	(82,536)	(20,634)	(83,459)	(20,865)		
Parks	10523 - Human Services Admin Asst	(0.750)	(65,896)		(66,582)			
Facilities	10851 - Custodian	(1.000)	(54,914)	(13,729)	(56,068)	(14,017)		
PW Engr	10670 - Engineer 2	(1.000)						frozen position-no savings
PW Engr	10686 - CTR Program Coordinator	(1.000)						grant ended-no savings
Court	10829 - Judicial Specialist	(1.000)	(79,808)		(81,341)			
Law	10301 - Legal Secretary 1	(0.800)		(67,631)		(68,800)		
ECD	10049 - Conservation Analyst	(1.000)		(106,991)		(108,155)	Utilities	use consultant services
Police	10831 - Evidence Custodian	(0.525)						grant ended-no savings
Police	10515 - Patrol Officer (COPS grant)	(1.000)						grant ended 9/30/12-no savings
Police	10516 - Patrol Officer (COPS grant)	(1.000)						grant ended 9/30/12-no savings
	Program Reductions - see separate list	(6.475)	(829,721)	(377,446)	(510,016)	(328,023)		
	Total Span of Control & Reductions	(16.550)	(1,152,835)	(586,431)	(837,162)	(539,860)		
B&O Tax Uses								
	B&O Tax Program Administration	2.000	300,000		300,000			staff, software, services
	Street Overlays, Supplies & Materials			4,700,000		4,700,000	Street	
	Total B&O Tax Uses		300,000	4,700,000	300,000	4,700,000		

Major Changes in the 2013-14 Biennial Budget

Dept Description	FTE	2013 General Fund (1)	2013 Other Fund (1)	2014 General Fund (1)	2014 Other Fund (1)	Fund	Comments
Cable Utility Tax Uses							
IT Staffing			260,000		260,000	Annex	
IT Licensing & Maintenance Fees			340,000		340,000	IT	
IT Capital & HW/SW Replacement			700,000		700,000	IT	
Total Cable Utility Tax Uses			1,300,000		1,300,000		
Total Expenditure Impacts							
	(15.075)	162,775	5,879,277	755,315	5,689,404		
Net Cost of Major Changes							
	(15.075)	(1,529,476)	(120,723)	(939,064)	(310,596)		
		2013 Net	(1,650,199)	2014 Net	(1,249,660)		
		2 Year Net Cost			(2,899,859)		

Notes:

- 1 - Amounts in 2013 and 2014 reflect total additions based on 2012.
- 2 - partial year costs

Program Reductions in the 2013-14 Biennial Budget

Description	FTE	2013 General Fund	2013 Other Fund	2014 General Fund	2014 Other Fund	Fund	Comments
Economic & Community Development							
Reduce Federal Lobbying Contract		(33,966)		(34,645)			
Add Code Enforcement Officer	0.525			61,840			
Total Econ & Comm Development	0.525	(33,966)	0	27,195	0		
Parks, Recreation & Community Services							
Human Services							
Replace 1% with Per Capita Funding		210,134		210,134			total \$928,980; \$7.80 per capita
Shift existing positions to per capita funding:							
50% Sr. Human Services Coordinator		(56,075)		(56,814)			
50% Human Services Coordinator		(48,319)	(91,834)	(49,035)	(92,874)	Annex	
Eliminate Human Services Coordinator	(1.000)						
Shift existing positions to Annex funding:							
50% Sr. Human Services Coordinator		(56,075)	56,075	(56,814)	56,814	Annex	
50% Human Services Coordinator		(48,319)	48,319	(49,035)	49,035	Annex	
City Arts Program		(108,470)		(110,191)			
Eliminate City Arts Program Coordinator	(1.000)						
Shift existing positions to City Arts funding:							
50% Parks Program Manager							
50% Administrative Assistant 1							
Recreation							
Eliminate Mobile Tech Bus Program		(15,000)		(15,000)			cost shift only - no net gain/loss
Reduce Recreation net costs		(100,000)		(100,000)			cost shift only - no net gain/loss
Park Operations							
Reduce Supplies		(15,000)		(15,000)			
Facilities							
Eliminate Custodian	(1.000)		(56,497)		(57,238)	Facilities	
Reduce Custodial Supplies			(63,503)		(62,762)	Facilities	
Savings to departments - reduced Facilities costs		(99,336)	(20,664)	(99,336)	(20,664)		
Parks Fund Development Officer	1.000			90,000			
Total Parks, Rec & Comm Services	(2.000)	(336,460)	(128,104)	(251,091)	(127,689)		
Police							
Fill vacant positions July 2013:							
Commander		(75,465)					
Sergeant			(50,211)			Annex	
Officer - 2		(100,421)					
Unfreeze 1 Officer position in CJ Fund			100,421				
Eliminate Administrative Assistant 2	(1.000)	(76,073)		(76,651)	101,545	Crim Just	
Eliminate Records Specialist	(1.000)	(69,180)		(70,020)			
Total Police *	(2.000)	(321,139)	50,210	(146,671)	101,545		
Public Works							
PW Operations - Signs & Markings							
Eliminate Mtc Worker 2 positions	(2.000)	(66,829)	(86,533)	(67,115)	(87,562)	Annex	

Program Reductions in the 2013-14 Biennial Budget

Description	FTE	2013 General Fund	2013 Other Fund	2014 General Fund	2014 Other Fund	Fund	Comments
Shift 50% Street Superintendent to Annex Transportation		(71,327)	71,327	(72,334)	72,334	Annex	
Reduce Transportation Materials			(150,000)		(150,000)	Street	
Shift 50% Engineering Tech 3 to Engr Design	(0.500)		(51,451)		(52,159)	Street	
Design Engineering							
Add 50% Engineering Tech 3	0.500	0		0			alloc to projects - no gain/loss
Eliminate Engineering Tech 3	(1.000)		(82,895)		(84,492)	Str/Util	alloc to projects - no gain/loss
Total Public Works	(3.000)	(138,156)	(299,552)	(139,449)	(301,879)		
Total Program Reductions	(6.475)	(829,721)	(377,446)	(510,016)	(328,023)		

2013 Total (1,207,167) 2014 Total (838,039)

* An additional 3 officer positions in the Criminal Justice fund to be unfrozen in 2014, contingent on receipt of sufficient Criminal Justice revenues from the State.

BUDGET CALENDAR 2013-14 BIENNIAL BUDGET

COUNCIL WORKSHOP Review budget calendar and preliminary revenue forecasts	May 15
BUDGET SYSTEM TRAINING FOR DEPARTMENTS Training for new users or refresher for current users	May 21-25
BUDGET CALL & CIP KICK OFF MEETING Mayor provides budget instructions to departments	May 22
DEPARTMENTS MEET WITH FINANCE Review and adjust baseline budgets Departments prepare CIP requests	Jun 18–Jun 29
DEPARTMENT PRESENTATIONS TO ADMINISTRATION Departmental Presentation of Issues	Jul 16–Aug 2
BUDGET and CIP BALANCING Review and adjust baseline budgets and capital project requests	Aug 13–Sep 21
COUNCIL REGULAR Public Hearing on the 2013-14 Biennial Budget (1 st public hearing) Capital Improvement Plan 2013 – 2018 (1 st public hearing)	Sep 18
COUNCIL WORKSHOP Distribute Budget to Council Mayor’s Budget Message and Preliminary Budget Overview	Oct 2
COUNCIL BUDGET WORK SESSION	Oct 9
COUNCIL BUDGET WORK SESSION	Oct 13
COUNCIL REGULAR Public Hearing on the 2013-14 Biennial Budget and CIP (2nd public hearing) Public Hearing on the 2012 Property Tax Levy	Oct 16
COUNCIL BUDGET WORK SESSION	Oct 23
COUNCIL BUDGET WORK SESSION	Oct 30
COUNCIL BUDGET WORK SESSION	Nov 14
COUNCIL REGULAR Adoption of the 2013-14 Biennial Budget Adoption of the 2012 Property Tax Levy	Dec 11

Mid-Biennium Review and Modification – The biennial budget statute requires jurisdictions electing a biennium budget to perform a mid-biennium review and modification of the adopted budget per RCW 35A.34.130. The review and modification shall occur no sooner than eight months after the start nor later than conclusion of the first year of the fiscal biennium.

FINANCIAL POLICIES

FINANCIAL STABILITY POLICIES

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

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

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

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

Equipment Replacement Fund - The City will maintain an Equipment Rental Fund adequately funded to replace a fleet of vehicles and other heavy equipment at their scheduled replacement time. Technology capital replacement shall be funded through departmental charges and other revenues sufficient to replace both hardware and software at the end of their useful life.

Self Insurance Program - The City will maintain an actuarially sound self insurance program for unemployment, worker's compensation, liability insurance and health insurance. All of the insurance programs are accounted for as separate cost centers within one parent insurance fund. Beginning in 2011, the liability insurance fund is funded through commercial insurance for claims of \$250,000.

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

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

FINANCIAL POLICIES

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

OPERATING BUDGET POLICIES

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

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

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

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

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

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

Self Supporting Proprietary Funds - The City's water, sewer and golf course enterprise funds will be self supporting along with its internal service funds. The cost of providing services is expected to be fully funded from charges for the service. If the

FINANCIAL POLICIES

funds produce a loss, rates will be adjusted to achieve, at minimum, a break even status. If debt has been issued which requires a certain level of return, rates and charges will be adjusted to achieve those returns.

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

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

REVENUE POLICIES

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

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

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

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

CAPITAL BUDGETING POLICIES

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

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

DEBT POLICIES

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

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

FINANCIAL POLICIES

capital expenditures.

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

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

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

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

Arbitrage regulations - Will be strictly followed.

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

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

INVESTMENT POLICY

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

FINANCIAL REPORTING

Reporting frequency - Monthly budget and actual reports will go to departments and a quarterly report will be presented to the City Council Operations Committee.

Annual Report - Will be completed within 180 days.

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

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

FINANCIAL POLICIES

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

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

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

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

Accounting

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

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

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

BUDGET AND ACCOUNTING STRUCTURE

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

FUND/PURPOSE

RELATIONSHIP TO OTHER FUNDS

GOVERNMENTAL FUNDS

General Fund

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

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

Special Revenue Funds

Special Revenue Funds are used to account for specific revenue sources that would otherwise be accounted for in the General Fund, but for which there exists certain legal restrictions as to the use of certain revenues. The revenue is segregated into individual special revenue funds to ensure expenditure for a designated purpose. Principal sources of revenue are: state shared fuel tax, earmarked sales and utility taxes and community development block grant funds. The major portion of these resources is transferred to other funds for debt retirement, capital acquisition and specific purposes operations.

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

BUDGET AND ACCOUNTING STRUCTURE

FUND/PURPOSE

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources to be used for the retirement of general long-term debt. The City has three types of general long-term debt for which resources are accumulated: general obligation long-term debt (voted, general obligation long-term debt and LTGO) and special assessment debt. Sources of revenue to fund the retirement of general obligation long-term debt are property taxes and transfers in from other funds. Special assessments are levied and received to retire special assessment debt.

Capital Projects Funds

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

PROPRIETARY FUNDS

Enterprise Funds

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

RELATIONSHIP TO OTHER FUNDS

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

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

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

BUDGET AND ACCOUNTING STRUCTURE

FUND/PURPOSE

Internal Service Funds

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

RELATIONSHIP TO OTHER FUNDS

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

FIDUCIARY FUND TYPES

Trust and Agency Funds

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

BUDGET AND SPENDING CONTROL SYSTEM

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

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

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

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

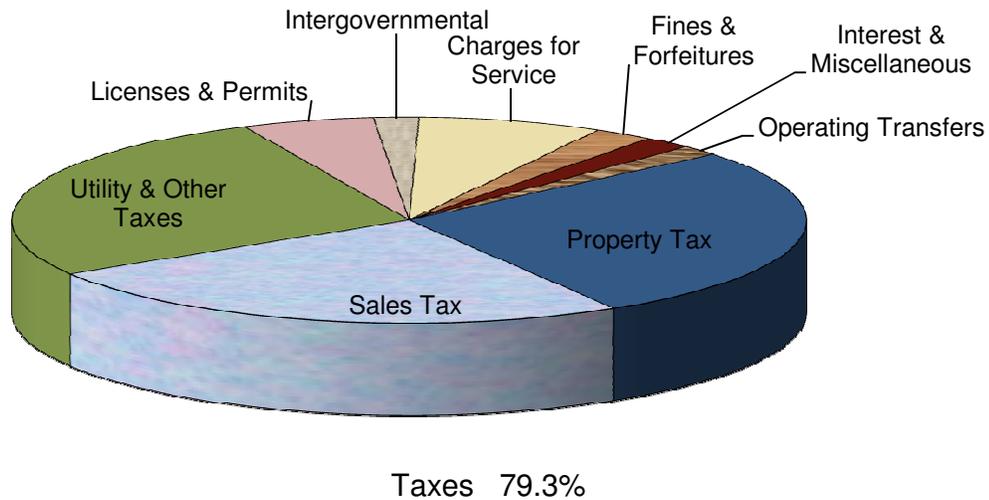
**General Fund
(without Annexation)
Fund Summary**

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	2,182,698	1,298,783	1,298,783	2,141,075	3,886,959
Revenues					
Taxes:					
Property	16,589,329	16,957,316	17,068,919	17,294,918	17,596,447
Sales Tax	16,588,391	16,502,781	13,677,970	15,598,428	15,758,948
Utility	12,674,375	15,285,235	13,977,789	15,845,390	16,087,831
Other	794,095	786,518	589,922	1,124,118	1,144,198
Licenses and Permits	2,237,590	2,479,461	2,760,788	3,365,746	3,481,558
Intergovernmental Revenue	1,440,895	1,301,206	1,543,988	1,150,204	1,505,543
Charges for Services	3,411,504	3,996,731	3,959,146	4,708,967	4,788,874
Fines and Forfeitures	1,543,311	1,498,960	1,378,501	1,537,250	1,552,429
Miscellaneous Revenue	1,209,774	1,313,687	1,280,152	1,236,384	1,246,807
Transfers In	1,001,277	975,000	500,000	994,139	1,006,524
Total Revenues	57,490,541	61,096,895	56,737,173	62,855,544	64,169,159
Expenditures					
Salaries & Benefits	41,058,578	43,144,850	38,855,602	42,471,056	43,385,436
Supplies	1,699,727	2,196,084	1,621,186	2,312,435	2,331,242
Services & Charges	19,962,058	22,889,846	19,609,819	23,063,215	23,868,935
Capital Outlay	20,416	140,816	121,183		
Cost Allocation	(10,326,390)	(10,714,861)	(9,438,278)	(10,611,337)	(10,642,278)
Transfers Out	5,960,068	3,392,978	224,132	3,874,291	3,632,880
Total Expenditures	58,374,456	61,049,713	50,993,644	61,109,660	62,576,215
Change in Fund Balance	(883,915)	47,182	5,743,528	1,745,884	1,592,944
Contingency for Unanticipated Costs				500,000	1,000,000
General Fund Reserves				3,386,959	4,479,903
ENDING FUND BALANCE	1,298,783	1,345,965	7,042,311	3,886,959	5,479,903
General Fund Reserves Percentage	2.5%	2.3%		6.8%	9.3%

Expenditures by Department

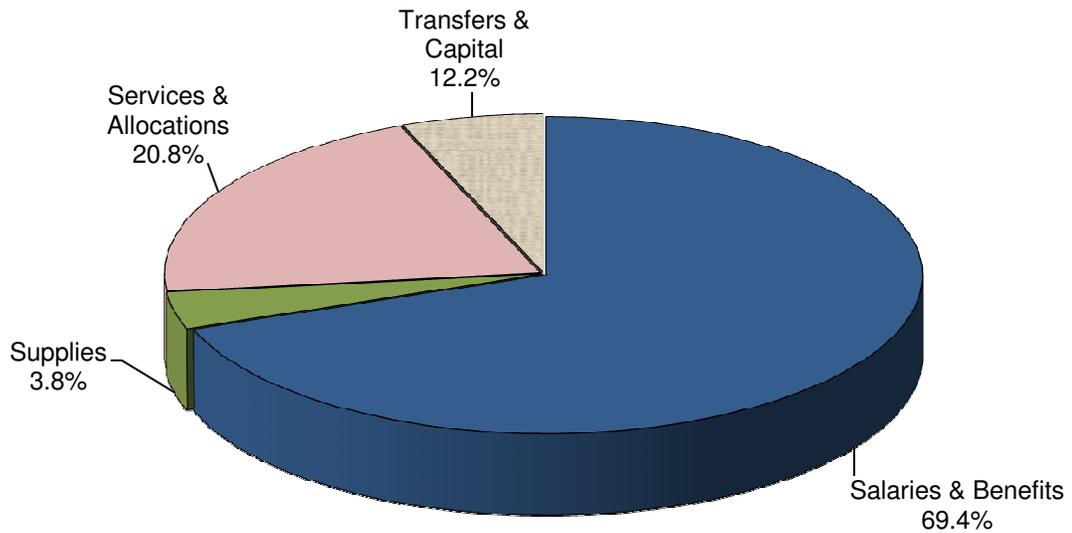
City Council	235,139	279,569	225,542	276,767	282,399
Mayor's Office	1,569,835	1,742,775	1,632,994	1,652,844	1,709,643
Municipal Court	2,226,630	2,447,225	2,078,527	2,303,106	2,343,942
Human Resources	493,245	852,491	506,558	878,616	841,124
Law	381,022	467,226	369,590	493,860	505,862
Finance	1,279,946	1,321,069	1,102,684	1,553,125	1,584,759
Police	24,502,712	25,740,251	23,090,666	26,068,761	26,729,545
Fire Services	3,154,818	3,033,707	2,873,845	3,129,489	3,232,215
Economic & Community Dev	4,299,342	4,668,893	3,898,051	4,566,306	4,868,496
Public Works	1,644,053	3,197,892	3,240,074	3,161,356	3,356,975
Parks, Rec & Comm Services	12,845,477	13,835,446	11,767,798	13,376,390	13,711,655
Non Departmental	5,742,235	3,463,169	207,317	3,649,040	3,409,600
Total Expenditures	58,374,456	61,049,713	50,993,644	61,109,660	62,576,215

General Fund Revenues Excludes Annexation



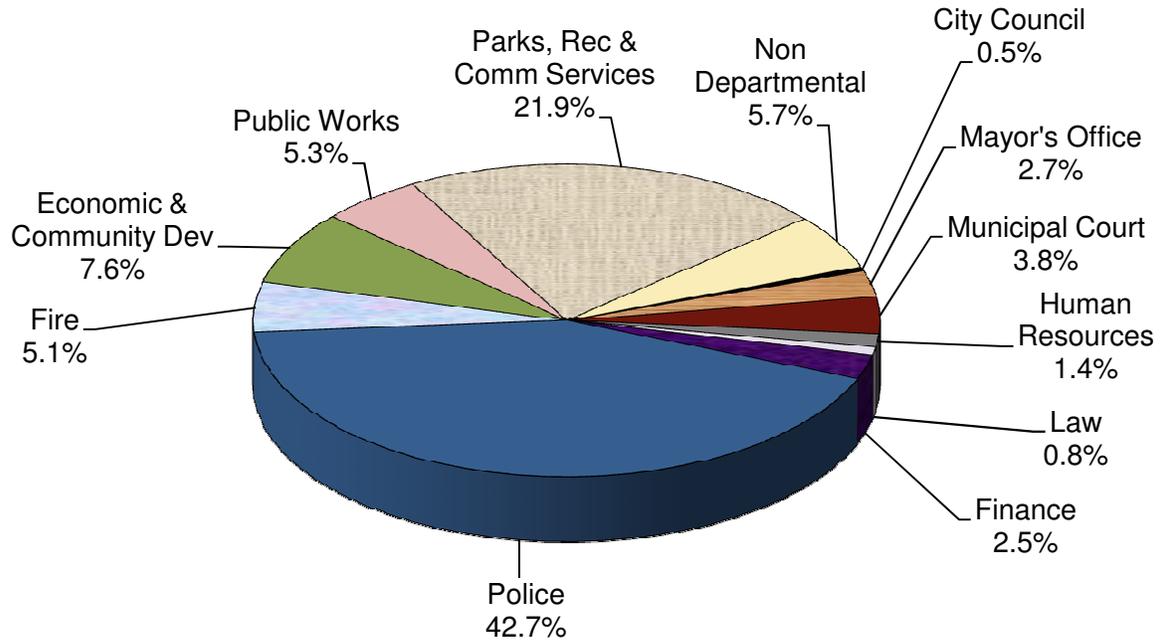
	2012 <u>Adj Budget</u>	2013 <u>Budget</u>	2014 <u>Budget</u>	2013 Change <u>\$</u>	2013 Change <u>%</u>
Property Tax	16,957,316	17,294,918	17,596,447	337,602	2.0%
Sales Tax	16,502,781	15,598,428	15,758,948	(904,353)	-5.5%
Utility & Other Taxes	16,071,753	16,969,508	17,232,029	897,755	5.6%
Licenses & Permits	2,479,461	3,365,746	3,481,558	886,285	35.7%
Intergovernmental	1,301,206	1,150,204	1,505,543	(151,002)	-11.6%
Charges for Service	3,996,731	4,708,967	4,788,874	712,236	17.8%
Fines & Forfeitures	1,498,960	1,537,250	1,552,429	38,290	2.6%
Interest & Miscellaneous	1,313,687	1,236,384	1,246,807	(77,303)	-5.9%
Operating Transfers	975,000	994,139	1,006,524	19,139	2.0%
General Fund Revenues	61,096,895	62,855,544	64,169,159	1,758,649	2.9%

General Fund Expenditures By Object excludes Annexation



	2012 <u>Adj Budget</u>	2013 <u>Budget</u>	2014 <u>Budget</u>	2013 Change <u>\$</u>	2013 Change <u>%</u>
Salaries & Benefits	43,144,850	42,471,056	43,385,436	(673,794)	-1.6%
Supplies	2,196,084	2,312,435	2,331,242	116,351	5.3%
Services & Allocations	12,174,985	12,451,878	13,226,657	276,893	2.3%
Transfers & Capital	3,533,794	3,874,291	3,632,880	340,497	9.6%
General Fund Expenditures	61,049,713	61,109,660	62,576,215	59,947	0.1%

General Fund Expenditures By Department - excludes Annexation Biennium 2013-14

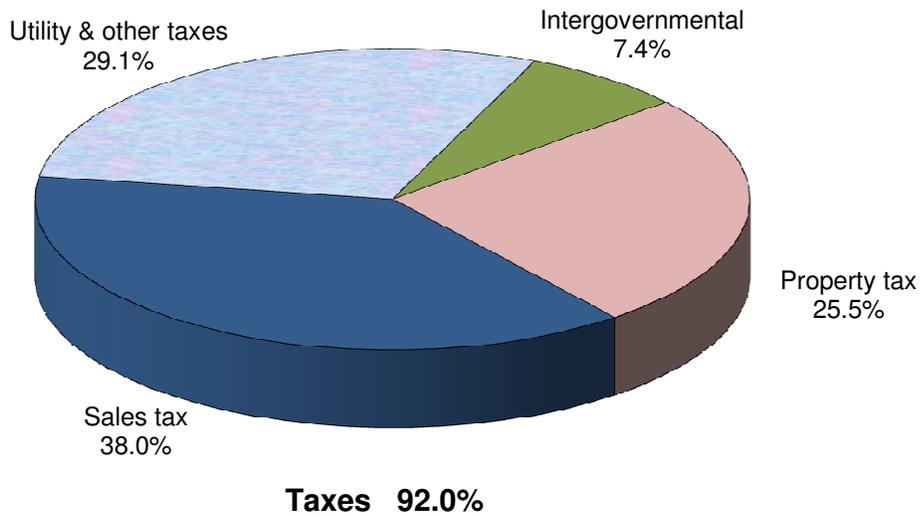


	2012 <u>Adj Budget</u>	2013 <u>Budget</u>	2014 <u>Budget</u>	2013 Change <u>\$</u>
City Council	279,569	276,767	282,399	(2,802)
Mayor's Office	1,742,775	1,652,844	1,709,643	(89,931)
Municipal Court	2,447,225	2,303,106	2,343,942	(144,119)
Human Resources	852,491	878,616	841,124	26,125
Law	467,226	493,860	505,862	26,634
Finance	1,321,069	1,553,125	1,584,759	232,056
Police	25,740,251	26,068,761	26,729,545	328,510
Fire	3,033,707	3,129,489	3,232,215	95,782
Economic & Community Dev	4,668,893	4,566,306	4,868,496	(102,587)
Public Works	3,197,892	3,161,356	3,356,975	(36,536)
Parks, Rec & Comm Services	13,835,446	13,376,390	13,711,655	(459,056)
Non Departmental	3,463,169	3,649,040	3,409,600	185,871
General Fund Expenditures	61,049,713	61,109,660	62,576,215	59,947

Annexation Fund Summary

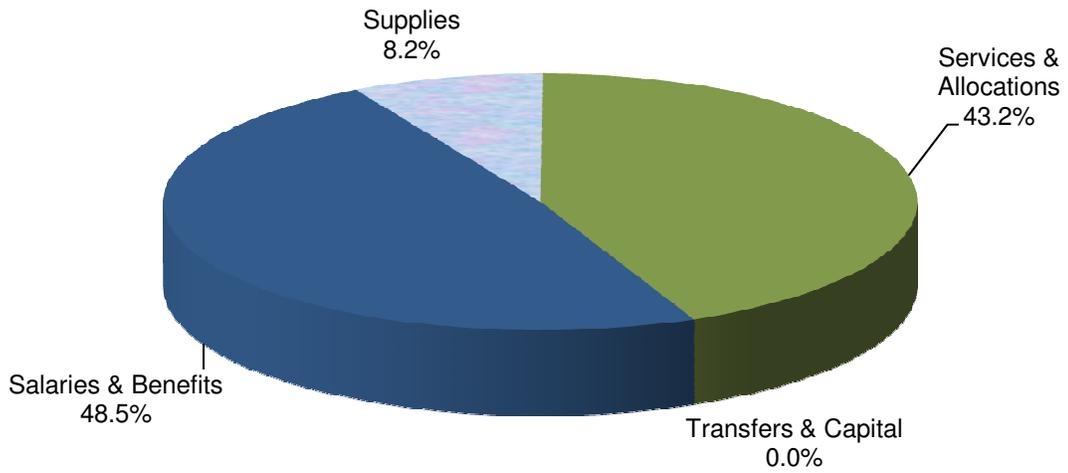
	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	(1,356,589)	(655,268)	(655,268)	415,875	500,122
Revenues					
Taxes:					
Property	2,778,301	2,824,923	2,582,531	2,881,141	2,931,373
Sales Tax	4,199,569	4,212,630	4,015,401	4,304,061	4,359,680
Utility	2,869,930	2,582,602	2,387,967	2,962,011	2,984,136
Other	336,295	385,400	257,334	332,501	335,826
Licenses and Permits	11,431		6,378		
Intergovernmental Revenue	1,089,069	929,407	877,471	834,153	940,933
Charges for Services	6,176		3,288		
Total Revenues	11,290,772	10,934,962	10,130,370	11,313,867	11,551,948
Expenditures					
Salaries & Benefits	5,797,107	5,259,167	4,414,845	5,451,407	5,564,720
Supplies	461,091	763,215	195,600	925,532	943,364
Services & Charges	4,336,902	4,823,770	4,011,236	4,852,167	4,967,248
Capital Outlay	112,156				
Cost Allocations	(117,805)		(32,075)		
Total Expenditures	10,589,451	10,846,152	8,589,606	11,229,106	11,475,332
Change in Fund Balance	701,321	88,810	1,540,765	84,761	76,616
ENDING FUND BALANCE	(655,268)	(566,458)	885,496	500,636	576,738
Expenditures by Department					
City Council	11,263	33,285	15,179	58,707	60,423
Mayor's Office	261,792	369,679	249,569	343,805	355,152
Municipal Court	413,170	565,235	403,149	557,061	566,140
Human Resources	365,135	486,962	340,482	484,551	490,058
Law	502,185	591,548	459,307	589,605	598,515
Finance	642,465	639,635	601,070	635,504	645,125
Information Technology	123,133	37,652	21,312	254,469	258,020
Police	4,332,326	4,361,534	3,699,014	4,442,656	4,567,864
Economic & Community Dev	809,224	859,900	751,622	845,071	856,156
Public Works	1,939,232	1,484,333	1,038,984	1,610,298	1,645,616
Parks, Rec & Comm Services	1,189,526	1,429,674	1,009,918	1,407,893	1,432,263
Non Departmental		(13,285)			
Total Expenditures	10,589,451	10,846,152	8,589,606	11,229,620	11,475,332

Annexation Revenues Biennium 2013-14



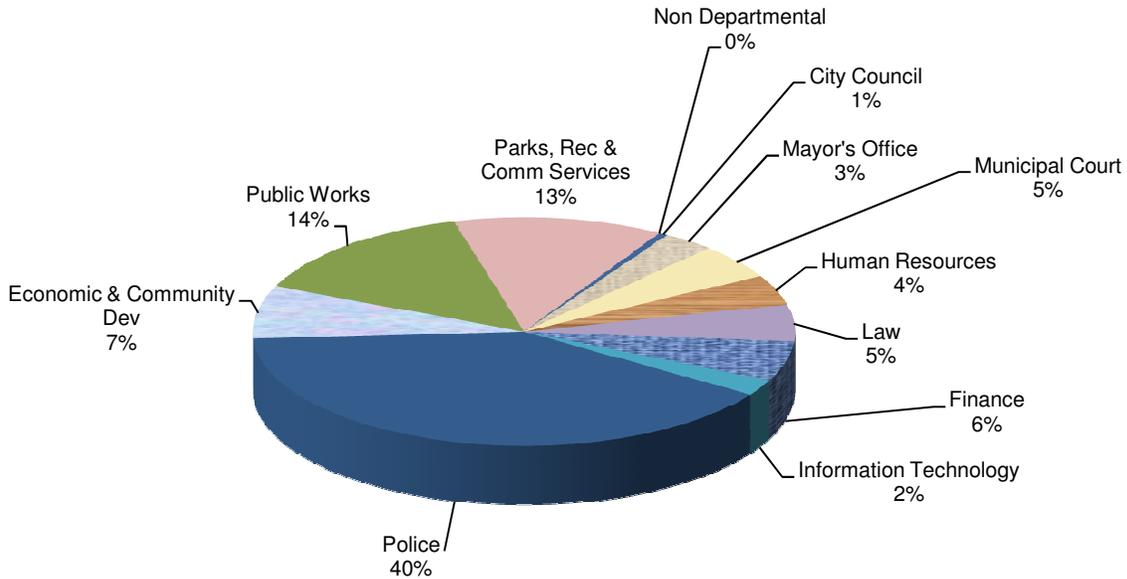
	2012 <u>Adj Budget</u>	2013 <u>Budget</u>	2014 <u>Budget</u>	2013 Change <u>\$</u>	2013 Change <u>%</u>
Property tax	2,824,923	2,881,141	2,931,373	56,218	2.0%
Sales tax	4,212,630	4,304,061	4,359,680	91,431	2.2%
Utility & other taxes	2,968,002	3,294,512	3,319,962	326,510	11.0%
Intergovernmental	929,407	834,153	940,933	(95,254)	-10.2%
Annexation Revenues	10,934,962	11,313,867	11,551,948	378,905	3.5%

Annexation Expenditures By Object Biennium 2013-2014



	2012 <u>Adj Budget</u>	2013 <u>Budget</u>	2014 <u>Budget</u>	2013 Change \$	2013 Change %
Salaries & Benefits	5,259,167	5,451,921	5,564,720	192,754	3.7%
Supplies	763,215	925,532	943,364	162,317	21.3%
Services & Allocations	4,823,770	4,852,167	4,967,248	28,397	0.6%
Transfers & Capital	0	0	0	0	0.0%
Annexation Expenditures	10,846,152	11,229,620	11,475,332	383,468	3.5%

Annexation Expenditures By Department Biennium 2013-14



	2012 Adj Budget	2013 Budget	2014 Budget	2013 Change \$
City Council	33,285	58,707	60,423	25,422
Mayor's Office	369,679	343,805	355,152	(25,874)
Municipal Court	565,235	557,061	566,140	(8,174)
Human Resources	486,962	484,551	490,058	(2,411)
Law	591,548	589,605	598,515	(1,943)
Finance	639,635	635,504	645,125	(4,131)
Information Technology	37,652	254,469	258,020	216,817
Police	4,361,534	4,442,656	4,567,864	81,122
Economic & Community Dev	859,900	845,071	856,156	(14,829)
Public Works	1,484,333	1,610,298	1,645,616	125,965
Parks, Rec & Comm Services	1,429,674	1,407,893	1,432,263	(21,781)
Non Departmental	(13,285)	0	0	13,285
Annexation Expenditures	10,846,152	11,229,620	11,475,332	383,468

Special Revenue Funds

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

Street Fund

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

Lodging Tax Fund

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

Youth / Teen Programs Fund

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

Capital Improvements Funds

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

Criminal Justice Fund

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

Housing and Community Development Fund

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

Other Operating Projects Fund

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

ShoWare Operating Fund

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

Human Services Fund

- Used to provide additional funds to agencies providing a variety of social services to the community.
- Funding has traditionally come from an allocation of 1% of the prior year's budgeted revenues of the General Fund. However, the 2013-2014 biennial budget includes a transition to per capita funding of \$6.96, for a total of \$828,936.
- Expenditures from this fund provide for contributions to 29 agencies in 2011.

Arts Fund

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

Street Operating Fund Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	(1,402,940)	355,417	355,417	271,151	237,517
Revenues					
Fuel Tax - Unrestricted	1,809,260	1,934,060	1,700,022	1,886,725	1,905,592
B & O Tax				4,700,000	4,700,000
Water	158,630	165,694	151,616	167,414	172,436
Sewer	225,584	228,153	206,200	231,245	238,182
Drainage	157,496	167,553	152,596	173,236	178,433
Electric	1,110,606	1,081,102	996,257	1,119,842	1,131,040
Gas	385,646	377,313	328,128	393,959	397,899
Garbage	215,379	204,536	158,086	205,866	207,925
Telephone	685,771	676,428	654,915	669,929	669,929
Miscellaneous Revenue			(48,305)	70	70
Transfer In	2,105,000				
Total Revenues	6,853,374	4,834,839	4,299,516	9,548,286	9,601,506
Total Resources	5,450,434	5,190,256	4,654,933	9,819,437	9,839,023
Expenditures and Transfers					
Debt Service					
PW Trust Fund Loan	800,835	797,201	797,200	793,499	789,798
LTGO Bonds 2000	202,899	203,679	28,775	146,660	148,276
LTGO Bonds 2002	647,206	650,056	105,159	650,945	652,007
GO Refund (96) 2004	151,806	136,393	23,028	139,507	151,089
GO Refund 2005 (93,95,00,96TF)	38,016	37,789	37,789	114,714	112,485
LTGO Bonds 2008	449,880	487,066	144,807	466,921	472,025
LTGO Bonds 2009	207,797	207,213	26,050	207,107	207,637
Total Debt Service	2,498,438	2,519,397	1,162,807	2,519,353	2,533,317
Effective Transportation System Operating Costs					
Street Utility Operations	2,062,248	1,742,774	1,568,903	1,674,419	1,697,543
Street Tree Maintenance Program	240,239	249,834	168,417	267,968	274,145
Engineering Services Allocation	259,359	264,546	242,501	265,180	265,180
Total Operating Expenditures	2,561,846	2,257,154	1,979,820	2,207,567	2,236,868
Arterials					
Street Overlays and Materials				4,700,000	4,700,000
BNSF Grade Separation	459,525				
212th UPRR/BN Grade Separation	95,813				
256th (Kent Kangley-116th)	(1,689,479)		(7,228)		
4th Avenue Improvements	999,127				
84th Avenue Rehabilitaiton	137,733				
Total Arterials	2,719		(7,228)	4,700,000	4,700,000
Intersection Improvements					
Closed and Other Intersection Imps	(100,000)				
Signal Battery Backup	961				
Traffic Signal Control Cabinets	(6,845)				
Total Intersection Improvements	(105,884)				
Other Improvements					
2nd Avenue Pedestrian Imp	29,772				
Mero Transit Services	35,000	155,000		155,000	155,000
Russell Road Maint Facility	67,108				
Transportation Master Plan	6,017				
Total Other Improvements	137,898	155,000		155,000	155,000
Total Expenditures & Transfers	5,095,017	4,931,551	3,135,400	9,581,920	9,625,185
Change in Fund Balance	1,758,357	(96,712)	1,164,116	(33,634)	(23,679)
ENDING FUND BALANCE	355,417	258,705	1,519,533	237,517	213,838

Public Safety Retiree Health Fund Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	647,099	527,368	527,368	472,982	337,680
Revenues					
Contributions	732,123	879,367	611,700	733,806	823,294
Interest Income	1,042	2,500	756	2,500	2,500
Transfers In from GF	250,000	250,000		250,000	250,000
Total Revenues	983,165	1,131,867	612,456	986,306	1,075,794
Expenditures					
Blue Cross Claims	810,202	714,122	509,834	764,122	814,122
Blue Cross Admin Fees	57,803	60,600	48,092	61,812	63,048
Delta Dental Claims	44,601	45,880	31,518	50,468	52,991
Delta Dental Admin Fees	4,415	4,680	5,476	4,774	4,869
Vision Service Plan Claims	7,066	5,512	4,814	7,441	7,813
Vision Service Plan Admin Fees	1,718	1,768	1,781	1,803	1,839
Stop Loss Reimbursements		(25,000)		(25,000)	(25,000)
Stop Loss Fees	34,450	50,425	39,746	50,425	51,434
IBNR Adjustment	19,500	8,000		4,900	5,300
Medical Reimbursements	119,207	197,327	106,969	184,682	191,416
Other Professional Services	3,934	15,863	18,824	16,181	16,505
Total Expenditures	1,102,897	1,079,177	767,053	1,121,608	1,184,337
Change in Fund Balance	(119,732)	52,690	(154,597)	(135,302)	(108,543)
ENDING FUND BALANCE	527,368	580,058	372,771	337,680	229,137

Lodging Tax Fund Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	48,624	86,810	86,810	94,907	110,839
Revenues					
Lodging Tax	182,840	181,160	169,502	194,382	196,812
Miscellaneous Income	33	300	105	50	50
Total Revenues	182,873	181,460	169,607	194,432	196,862
Expenditures					
Seattle Southside Visitor Services	120,000	120,000	110,000	60,000	60,000
ShoWare Marketing				60,000	60,000
Branding Activities				20,000	20,000
Tourism Unallocated	5,000	25,000	26,000	20,000	20,000
Tourism Chamber	18,500	18,500	18,500	18,500	18,500
Total Expenditures	143,500	163,500	154,500	178,500	178,500
Transfer Out-ShoWare Marquee	1,188				
Transfer Out-ShoWare Impact Study		5,000	5,000		
Transfer Out-Park Lifecycle		10,000	10,000		
Total Expenditures and Transfers	144,688	178,500	169,500	178,500	178,500
Change in Fund Balance	38,186	2,960	107	15,932	18,362
ENDING FUND BALANCE	86,810	89,770	86,917	110,839	129,201

Youth / Teen Fund Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	(57,001)	20,579	20,579	119,957	126,448
Revenues					
Water Utility Tax	47,589	52,279	45,485	50,224	51,731
Sewer Utility Tax	67,675	68,437	61,860	69,374	71,455
Drainage Utility Tax	47,249	50,476	45,779	55,971	57,650
Electric Utililty Tax	333,182	338,293	298,877	335,885	339,244
Gas Utility Tax	115,694	115,261	98,438	118,164	119,346
Garbage Utility Tax	64,614	61,481	47,426	61,824	62,442
Telephone Utility Tax	205,731	202,928	196,475	200,938	200,938
Interest Income	223	474	535	250	255
Total Revenues	881,957	889,629	794,875	892,630	903,061
Expenditures					
Transfer Out - GF Teen Programs	762,377	775,000	500,000	844,139	856,524
Teen Golf Program	42,000	42,000		42,000	42,000
Total Expenditures (Transfers)	804,377	817,000	500,000	886,139	898,524
Change in Fund Balance	77,580	72,629	294,875	6,491	4,537
ENDING FUND BALANCE	20,579	93,208	315,454	126,448	130,985

Capital Improvement Fund Fund Summary

	2011 Actuals	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	(8,209,839)	(12,052,614)	(12,052,614)	(12,411,319)	(6,677,326)
Revenues and Other Financial Sources					
Sales Tax	3,784,084	4,855,698	4,054,223	4,340,469	4,405,576
Utility Tax				1,171,672	1,218,674
Real Estate Excise Tax	1,050,162	925,272	1,457,446	1,142,799	1,398,819
Real Estate Excise Tax - 2nd Qtr Percent	1,050,162	925,272	1,457,446	1,142,799	1,398,819
Real Estate Excise Tax - State	134,852		255,899		
Miscellaneous Revenues	103,381	3,518	2,183	3,939	3,978
Transfer In - General Fund	450,000	2,090,929		2,193,787	2,259,600
Transfer In - Facilities		260,000	260,000		
Sale of Property		6,000,000	198,526	6,000,000	
Total Rev/Other Financial Sources	6,572,640	15,060,689	7,685,722	15,995,465	10,685,466
Expenditures (Transfers)					
Debt Service					
Non-Voted Debt Service	7,533		6,013	1,171,672	1,218,674
LTGO Bonds 2000	539,945	542,021	76,575		
Valley Communications	157,790	250,030	170,910	240,880	229,280
LTGO Bonds 2002	508,244	510,393	82,566		
LTGO / Taxable Bonds 2003	666,259	667,275	667,274	666,340	186,491
GO Refund (96) 2004	1,611,435	1,447,830	244,441	1,480,875	1,603,821
GO Refund 2005 (93,95,00,96TF)	63,492	63,112	63,112	191,579	187,857
LTGO Bonds 2006	782,000	770,000	235,000	758,000	1,246,000
Golf Debt Service					
LTGO Bonds 2008	1,418,970	1,412,334	419,893	1,306,679	1,324,575
GO Refund 2009 (Part 1999)	723,670	721,641	90,723	721,268	723,120
GO Refund 2012 (2000/2002)				674,179	679,856
ShoWare Debt Service	2,793,077	2,500,000	1,337,668	2,500,000	2,400,000
Subtotal Debt Service	9,272,415	8,884,636	3,394,174	9,711,472	9,799,674
Facilities Projects					
Park Maintenance Renovation		35,000	35,000		
Security Camera Software Upgrade		40,000	40,000		
HVAC Lifecycle Replacements	205,000	75,000	75,000		
Sealcoat Parking Lots		35,000	35,000		
Public Buidling Major Mtc	2,876	50,000	50,000		
Kent Meridian Pool Repairs/Mtc	78,288	25,000	25,000		
Closed and Other Facilities Projects	(181,165)				
Subtotal Facilities Projects	105,000	260,000	260,000		
Parks Projects					
Adopt-a-Park Program	38,516				
Eagle Scout Projects	26,873				
Earthworks Stairs	75,000				
ShoWare Lifecycle	300,000	300,000		300,000	300,000
Kent Parks Foundation	23,127				
Lake Meridian Play Equipment	41,283				
Park Lifecycle Program	18,434	400,000	118,499	250,000	500,000
Park Land Acquisition	707,401				
Park Master Plans	6,526				
Rental Houses Demolition	25,000				
Town Square Park	19,270				
Turnkey Neighborhood Park	42,179				
Urban Forestry Plan	5,000	15,000			
Closed and Other REET Projects	(765,608)		(738)		
Subtotal Parks Projects	563,000	715,000	117,761	550,000	800,000

Capital Improvement Fund Fund Summary

	2011 Actuals	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
Technology Projects					
Hardware Lifecycle Replacements		120,000			
Technology Projects		1,007,500			
Subtotal Technology Projects		1,127,500			
Other Projects					
Annexation Study		(48,076)	(48,076)		
Emergency Flood Preparedness	450,000	(450,000)	(450,000)		
Neighborhood Matching Grant	25,000				
Street Projects		1,007,500			
Subtotal Other Projects	475,000	509,424	(498,076)		
Total Expenditures (Transfers)	10,415,415	11,496,560	3,273,859	10,261,472	10,599,674
Change in Fund Balance	(3,842,775)	3,564,129	4,411,863	5,733,993	85,792
Capital Reserves				250,000	500,000
Unreserved				(6,927,326)	(7,091,534)
ENDING FUND BALANCE	(12,052,614)	(8,488,485)	(7,640,751)	(6,677,326)	(6,591,534)

Criminal Justice Fund Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	(236,284)	867,523	867,522	1,045,643	1,062,008
Revenues					
Sales Tax - Local Option	1,847,825	1,792,028	1,733,929	1,814,268	1,841,482
MVET - Basic Crime	88,583	92,080	98,519	92,899	93,829
MVET - High Crime	140,978	185,500	92,623	191,199	193,110
MVET - Special Programs	70,949	74,453	77,717	74,406	75,150
Intergovernmental	190,027	208,354	186,340	198,239	198,239
Charges for Services					
Seized Assets	83,304	53,386	12,708	53,386	53,386
Miscellaneous Revenues	3,490	4,548	3,485	3,783	3,783
Transfers In - General Fund	1,085,000	105,000		105,000	105,000
Total Revenues	3,510,156	2,515,349	2,205,321	2,533,180	2,563,979
Expenditures					
Law					
Salaries & Benefits	605,802	634,513	504,849	554,171	561,938
Supplies	20,265	30,194	13,860	30,554	30,922
Services & Charges	11,745	22,684	8,224	22,349	22,754
Domestic Violence					
Salaries & Benefits	247,605	186,473	148,998	138,291	140,497
Services & Charges	8,861	8,037	6,873	8,198	8,361
KYFS - Youth Violence Prevention					
Services & Charges	25,000	25,000		25,000	25,000
Police					
Salaries & Benefits	1,058,299	1,126,892	894,637	1,135,553	1,145,683
Supplies	31,837	49,298	27,846	69,064	71,828
Services & Charges	36,524	87,691	31,487	123,132	130,396
Police Special Programs & Grants					
Salaries & Benefits	243,382	225,610	235,104	236,279	238,692
Supplies	38,315	47,702	19,901	40,643	41,456
Services & Charges	39,772	130,980	52,431	133,581	136,254
Vehicles and Equipment	38,944	45,264	45,264		
Total Expenditures	2,406,350	2,620,338	1,989,473	2,516,815	2,553,781
Change in Fund Balance	1,103,806	(104,989)	215,848	16,365	10,198
ENDING FUND BALANCE	867,522	762,534	1,083,369	1,062,008	1,072,206

Housing and Community Development Fund Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
Revenues					
CDBG Block Grant - HUD	892,713	691,888	496,756	748,000	748,000
Total Revenues	892,713	691,888	496,756	748,000	748,000
Expenditures					
Salaries	350,645	329,421	280,938	332,195	331,326
Benefits	158,387	162,975	141,611	166,471	174,296
Supplies	61,163	30,994	65,667	33,193	28,293
Services	322,517	168,073	179,410	216,141	214,085
Total Expenditures	892,713	691,463	667,626	748,000	748,000

City Arts Program Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	262,148	352,204	352,204	328,776	449,027
Revenues					
Transfer In from General Fund	113,016	110,049		120,251	118,280
Total Revenues	113,016	110,049		120,251	118,280
Total Resources	375,164	462,253	352,204	449,027	567,307
Expenditures					
Supplies	7,630				
Services	8,099	84,549	100,140		
Art	7,232	142,500	89,164		
Total Expenditures	22,960	227,049	189,305		
Change in Fund Balance	90,055	(117,000)	(189,305)	120,251	118,280
ENDING FUND BALANCE	352,204	235,204	162,899	449,027	567,307

The Arts Commission will meet in early 2013 to develop a plan for art projects and acquisitions. This plan will be presented to Council for adoption, including establishment of the expenditure budget.

ShoWare Operating Fund Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	(1,627,111)	(1,910,845)	(1,910,845)	(2,355,552)	(1,815,552)
Revenues					
Admissions Tax	193,900	300,000	187,132	350,000	400,000
SMG Income		200,000		200,000	200,000
Transfer In from General Fund				500,000	500,000
Transfer In from CIP	300,000	300,000		300,000	300,000
Total Revenues	493,900	800,000	187,132	1,350,000	1,400,000
Total Resources	(1,133,211)	(1,110,845)	(1,723,713)	(1,005,552)	(415,552)
Expenditures					
Salaries and Benefits	40				
Services	477,634	486,000	1,075,658	510,000	520,200
Transfers Out - Impact Study		14,000	14,000		
ShoWare Lifecycle	300,000	300,000		300,000	300,000
Total Expenditures	777,674	800,000	1,089,658	810,000	820,200
Change in Fund Balance	(283,774)		(902,527)	540,000	579,800
ENDING FUND BALANCE	(1,910,885)	(1,910,845)	(2,813,371)	(1,815,552)	(1,235,752)

Debt Service Funds

Voted Debt

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

Non-voted (LTGO) Debt

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

Special Assessments Debt

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

Non-Voted Debt Service Fund Fund Summary

	2011 Actuals	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
Revenues & Transfers In					
Non-Voted Debt Service	808,368	797,201	803,212	1,965,171	2,008,472
LTGO Bonds 2000	742,844	745,700	105,350		
Valley Communications	157,790	250,030	170,910	240,880	229,280
LTGO Bonds 2002	1,155,450	1,160,449	187,725		
LTGO / Taxable Bonds 2003	666,259	667,275	667,274	666,340	186,491
GO Refund (96) 2004	1,763,241	1,584,223	267,468	1,620,382	1,754,910
GO Refund 2005 (93, 95, 00, 96TF)	101,508	100,901	100,901	306,293	300,342
LTGO Bond 2006	782,000	770,000	235,000	758,000	1,246,000
LTGO Bonds 2008	1,868,850	1,899,400	564,700	1,773,600	1,796,600
GO Refund 2009 (Part 1999)	1,051,625	1,048,675	131,838	1,050,125	1,050,825
GO Refund 2012 (2000/2002)				1,471,784	1,480,139
Total Revenues & Transfers In	9,097,934	9,023,854	3,234,378	9,852,575	10,053,059
Expenditures					
Principal	5,647,430	5,762,903	1,493,526	5,648,316	6,009,687
Interest	3,464,505	3,260,951	1,726,851	4,204,259	4,043,372
Total Expenditures	9,111,934	9,023,854	3,220,378	9,852,575	10,053,059

Special Assessment Debt Service Fund Fund Summary

	2011 Actuals	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	1,076,490	866,092	866,092	976,214	1,845,844
Revenues and Other Financial Sources					
Principal	1,819,694	2,704,642	2,069,645	2,692,445	2,628,217
Interest	577,317	730,871	624,440	836,540	855,839
Transfer in from Guaranty Fund	123,735				
Total Revenues/Other Financial Sources	2,520,745	3,435,513	2,694,085	3,528,985	3,484,056
Total Resources	3,597,235	4,301,605	3,560,177	4,505,199	5,329,900
Expenditures (Transfers)					
Services	3,678		1,516		
Principal	2,021,715	2,941,301	1,274,285	1,818,578	1,703,578
Interest	382,060	522,916	95,933	690,777	648,941
Transfer Out to General Fund	323,690	200,000		150,000	150,000
Expenditures and Transfers Out	2,731,144	3,664,217	1,371,734	2,659,355	2,502,519
Change in Fund Balance	(210,398)	(228,704)	1,322,351	869,630	981,537
ENDING FUND BALANCE	866,092	637,388	2,188,443	1,845,844	2,827,381

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

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

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

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

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

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

LEGAL DEBT MARGIN
As of December 31, 2012

GENERAL PURPOSES

	Debt Capacity Calculation	% of Assessed Valuation
Non-Voted General Obligation Debt Capacity (1.5% Assessed Valuation of \$11,956,265,776)	\$ 179,343,987	
Less: Outstanding Non-Voted Debt (including the Nonvoted Bonds) (1)	80,505,433	0.67%
Remaining Non-Voted Debt Capacity	<u>\$ 98,838,554</u>	<u>0.83%</u>
Voted and Non-Voted General Obligation Debt Capacity (2.5% of Assessed Valuation)	\$ 298,906,644	
Less: Outstanding Debt:		
Voted		
Non-Voted	(80,505,433)	0.67%
Plus: Amount available in General Obligation Voted Debt Svc Fund		
Remaining General Purpose Debt Capacity	<u>\$ 218,401,211</u>	<u>1.83%</u>

UTILITY PURPOSES

Voted General Obligation Debt Capacity (2.5% of Assessed Valuation)	\$ 298,906,644	
Less: Outstanding Debt		
Remaining Utility Purposes Debt Capacity	<u>\$ 298,906,644</u>	<u>2.50%</u>

OPEN SPACE AND PARK FACILITIES:

Voted General Obligation Debt Capacity (2.5% of Assessed Valuation)	\$ 298,906,644	
Less: Outstanding Debt		
Remaining Open Space and Park Facilities Debt Capacity	<u>\$ 298,906,644</u>	<u>2.50%</u>

TOTAL CAPACITY	\$ 896,719,932	7.50%
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CAPACITY UTILIZED 8.98%	\$ 80,505,433	0.67%
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LEGAL DEBT MARGIN	<u>\$ 816,214,499</u>	<u>6.83%</u>
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(1) Includes King County agreement for 240th street improvements of \$1,810,709, \$11,229,404 in loans from State trust fund, LOCAL-Energy Conservation Loans of \$135,320 and Valley Comm Loan of \$647,000.

Capital Projects Funds

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

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

Capital Projects Funds allow the city to carry over project budgets and costs from year to year until the project is completed. At year end, both completed and in progress projects are capitalized in the General Fixed Asset Account Group.

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

STREET CAPITAL PROJECTS FUND SUMMARY

	2011	2012	2013	2014	Budget Change	
	Budget	Budget	Budget	Budget	\$	%
FINANCIAL SOURCES						
Transfers in from:						
Street Operating Fund			4,700,000	4,700,000		
General Fund	2,000,000					
TOTAL FINANCIAL SOURCES	2,000,000		4,700,000	4,700,000	4,700,000	
EXPENDITURES						
Arterials						
Miscellaneous Asphalt Overlays	1,200,000		4,700,000	4,700,000		
Other Improvements						
Sidewalks	300,000					
Kent Sation						
Railroad Quiet Zone	500,000					
TOTAL EXPENDITURES	2,000,000		4,700,000	4,700,000	4,700,000	

**PARK CAPITAL PROJECTS
FUND SUMMARY**

	<u>2011 Budget</u>	<u>2012 Budget</u>	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>Budget Change</u>	
					\$	%
FINANCIAL SOURCES						
Transfers in from:						
Capital Improvement Fund	25,000	260,000	250,000	500,000		
General Fund			250,000			
REET - 2nd Quarter Percent	565,000	15,000				
Fuel Tax - Paths & Trails	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>		
TOTAL FINANCIAL SOURCES	<u>600,000</u>	<u>285,000</u>	<u>510,000</u>	<u>510,000</u>	225,000	78.9%
EXPENDITURES						
Adopt a Park Program	35,000					
Community Parks Reinvestment Program	100,000					
Community Sports Field	100,000					
Demolition of Rental Houses	25,000					
Eagle Scout Projects	25,000					
Kent Parks Foundation	25,000					
Lifecycle Parks System	250,000	260,000	500,000	500,000		
Master Plans	25,000					
Paths and Trails	10,000	10,000	10,000	10,000		
Urban Forestry	<u>5,000</u>	<u>15,000</u>				
TOTAL EXPENDITURES	<u>600,000</u>	<u>285,000</u>	<u>510,000</u>	<u>510,000</u>	225,000	78.9%

**TECHNOLOGY CAPITAL PROJECTS
FUND SUMMARY**

	<u>2011 Budget</u>	<u>2012 Budget</u>	<u>2013 Budget</u>	<u>2014 Budget</u>	<u>Budget Change</u>	
					\$	%
FINANCIAL SOURCES						
Transfers in from:						
Technology Fees	1,334,000	260,000	374,800	389,808		
Cable Utility Tax			850,000	858,000		
TOTAL FINANCIAL SOURCES	<u>1,334,000</u>	<u>260,000</u>	<u>1,224,800</u>	<u>1,247,808</u>	964,800	371.1%
EXPENDITURES						
Technology - MDC Replacments	195,000					
Hardware Lifecycle Replacements	639,000	260,000	1,224,800	1,247,808		
Software Business System Replacement	500,000					
IT Systems						
TOTAL EXPENDITURES	<u>1,334,000</u>	<u>260,000</u>	<u>1,224,800</u>	<u>1,247,808</u>	964,800	371.1%

Enterprise Funds

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

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

Utility Clearing Fund Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
Expenditures by Department					
Finance					
Customer Services					
Salaries & Benefits	630,759	715,133	616,374	718,167	726,189
Supplies	21,694	16,230	20,775	16,438	16,650
Services	2,018,591	2,083,482	1,905,266	2,055,128	2,078,633
Cost Allocation	(2,671,044)	(2,814,845)	(2,580,292)	(2,789,733)	(2,821,472)
	0	0	(37,877)	0	0
Meter Readers					
Salaries & Benefits	296,956	308,347	275,908	310,038	313,562
Supplies	9,652	13,583	11,024	18,247	18,600
Services	24,642	26,967	21,141	29,900	32,536
Cost Allocation	(331,250)	(348,897)	(319,854)	(358,185)	(364,698)
	0	0	(11,781)	0	0
Public Works					
Operations - Administration					
Salaries & Benefits	943,485	973,416	820,681	966,589	980,102
Supplies	5,946	31,291	11,881	31,596	31,908
Services	909,732	1,068,873	935,449	1,073,794	1,109,044
Cost Allocation	(1,859,163)	(2,073,580)	(1,901,036)	(2,071,979)	(2,121,054)
	0	0	(133,025)	0	0
Warehouse					
Salaries & Benefits	256,491	287,550	205,424	267,566	269,104
Supplies	86,142	76,806	63,398	76,734	76,999
Services	44,050	53,039	39,584	50,859	56,103
Cost Allocation	(386,683)	(417,395)	(309,065)	(395,159)	(402,206)
	0	0	(659)	0	0
Expenditures by Object					
Salaries & Benefits	2,127,691	2,284,446	1,918,388	2,262,360	2,288,957
Supplies	123,434	137,910	107,077	143,015	144,157
Services	2,997,014	3,232,361	2,901,440	3,209,681	3,276,316
Cost Allocation	(5,248,139)	(5,654,717)	(5,110,248)	(5,615,056)	(5,709,430)
Total Expenditures	0	0	(183,343)	0	0

Water Operating Fund Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	(320,029)	(242,691)	(242,692)	752,609	1,103,594
Revenues					
Charges for Services	15,984,625	16,256,392	15,206,317	16,732,904	17,223,626
System Dev/Connection Charges	969,383	1,264,243	1,179,335	1,268,447	1,268,447
Other Revenue	398,534	95,586	297,339	144,113	144,113
Total Revenues/Other Sources	17,352,542	17,616,221	16,682,992	18,145,464	18,636,186
Expenditures (Transfers)					
Salaries and Benefits	3,185,777	3,192,942	2,872,736	3,006,032	3,046,570
Supplies	472,806	668,827	491,669	697,179	711,101
Services	6,091,959	6,750,635	6,388,158	7,697,979	7,878,544
Transfer Out - Projects	3,375,000	2,973,035	(26,964)	2,700,000	3,000,000
Transfer Out - Debt Service	47,100	46,969	5,905	48,936	47,064
Transfer Out - Central Stores				5,012	
Capital Outlay	7,098	39,500		69,000	
Debt Service - Principal	1,649,065	2,063,799	1,194,658	2,348,315	2,375,131
Debt Service - Interest	1,970,637	1,417,862	1,523,352	1,376,262	1,333,273
Debt Service - Other Costs	(23,370)				
Cost Allocation	(209,917)	(115,546)	(684,775)	(154,236)	(155,332)
Total Expenditures (Transfers)	16,566,155	17,038,023	11,764,740	17,794,479	18,236,351
Change in Fund Balance	786,388	578,198	4,918,252	350,985	399,835
Ending Balance	466,359	335,507	4,675,560	1,103,594	1,503,429

**WATER CAPITAL PROJECTS
BUDGET ANALYSIS**

	2011 Budget	2012 Budget	2013 Budget	2014 Budget	Budget Change	
					\$	%
FINANCIAL SOURCES						
Transfers in from Water Operating	3,345,000	3,000,000	2,700,000	3,000,000		
TOTAL FINANCIAL SOURCES	3,345,000	3,000,000	2,700,000	3,000,000	(300,000)	-10.0%
EXPENDITURES						
Misc Water Improvements		750,000	2,700,000	3,000,000		
East Hill Pressure Zone		2,250,000				
Guiberson Reservoir Replacement	3,345,000					
TOTAL EXPENDITURES	3,345,000	3,000,000	2,700,000	3,000,000	(300,000)	-10.0%

Sewerage Operating Fund Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	8,827,887	8,270,588	8,270,589	6,479,238	4,442,897
Revenues					
Intergovernmental Revenue	161,900		161,900		
Licenses and Permts	33,075	88,234	54,548	50,000	50,000
Charges for Services	38,484,911	36,790,374	35,896,850	41,936,143	43,105,212
System Dev/Connection Charges	580,813	616,950	630,736	616,950	616,950
Other Revenue	198,505	51,983	29,649	51,983	51,983
Transfer In					
Total Revenues/Other Sources	39,459,204	37,547,541	36,773,683	42,655,076	43,824,145
Expenditures (Transfers)					
Salaries and Benefits	4,652,127	4,710,214	4,239,477	3,859,534	3,905,127
Supplies	303,233	378,202	258,462	423,096	431,498
Services & Charges	23,701,128	24,170,594	23,505,418	27,967,203	28,217,489
Capital Outlay	493,183			186,500	
Transfer Out - Projects	8,312,411	8,450,000	3,251,743	10,491,643	6,522,146
Transfer Out - Debt Service	73,058	72,852	9,159	72,814	73,004
Transfer Out - Central Stores				4,817	
Debt Service - Principal	1,466,687	1,445,713	555,000	1,514,591	1,108,167
Debt Service - Interest	918,185	866,382	455,617	811,210	753,033
Other Debt Service	(58,087)				
Cost Allocation	(667,894)	(519,991)	(522,642)	(639,991)	(639,991)
Total Expenditures (Transfers)	39,194,031	39,573,966	31,752,233	44,691,417	40,370,473
Change in Fund Balance	265,173	(2,026,425)	5,021,450	(2,036,341)	3,453,672
ENDING FUND BALANCE	9,093,060	6,244,163	13,292,038	4,442,897	7,896,569

**SEWERAGE CAPITAL AND OPERATING PROJECTS
BUDGET ANALYSIS**

	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2013 Budget Change	
Financial Sources						
Transfers in from:						
Sewer Operating	1,600,000	1,250,000	1,112,924	1,133,440		
Drainage Operating	6,405,000	7,200,000	9,378,719	5,388,706		
Total Financial Sources	8,005,000	8,450,000	10,491,643	6,522,146	2,041,643	24.2%
Expenditures						
Sewer Capital Projects						
Miscellaneous Sewer Replacements	1,600,000	1,250,000	1,112,924	1,133,440		
Total Sewer Capital Projects	1,600,000	1,250,000	1,112,924	1,133,440	(137,076)	-11.0%
Drainage Capital Projects						
Misc. Storm Drainage Improvements	900,000		9,108,719	5,008,706		
Outfall Treatment Facilities	240,000					
South 228th Drainage Bypass		2,000,000				
Green River Levee Repair	2,500,000	3,000,000				
Upper Mill Creek Dam Improvements	2,500,000	1,935,000				
Total Drainage Capital Projects	6,140,000	6,935,000	9,108,719	5,008,706	2,173,719	31.3%
Drainage Operating Projects						
NPDES Permit	265,000	265,000	270,000	380,000		
Total Drainage Operating Projects	265,000	265,000	270,000	380,000	5,000	1.9%
Total Drainage Projects	6,405,000	7,200,000	9,378,719	5,388,706	2,178,719	30.3%
Total Sewerage Projects	8,005,000	8,450,000	10,491,643	6,522,146	2,041,643	24.2%

Golf Operating Fund Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	(1,740,829)	(2,174,297)	(2,174,297)	(2,295,761)	(2,280,581)
Revenues					
Charges for Services	1,804,505	2,318,000	1,732,628	2,168,000	2,218,000
Rentals	154,315	218,000	166,960	218,000	218,000
Leases	70,824	60,000	63,000	60,000	60,000
Sales	490,066	618,344	475,183	618,344	618,344
Miscellaneous Revenue	1,498	115,861	119,473	7,890	7,890
Transfer In			34		
Total Revenues	2,521,209	3,330,205	2,557,279	3,072,234	3,122,234
Total Resources	780,380	1,155,908	382,982	776,473	841,653
Expenditures					
18 Hole Course	1,777,339	1,683,062	1,457,552	1,724,636	1,754,017
Par 3 Course	313,189	325,284	281,514	294,944	299,546
Driving Range	414,742	452,223	360,455	479,598	488,012
Merchandising	448,641	549,161	398,399	554,930	565,013
Other Expenses	3,293	115,861	122,814		
Transfers Out				2,946	
Total Expenditures	2,957,204	3,125,591	2,620,734	3,057,054	3,106,588
Change in Fund Balance	(435,995)	204,614	(63,455)	15,180	15,646
ENDING FUND BALANCE	(2,176,824)	(1,969,683)	(2,237,752)	(2,280,581)	(2,264,935)

Internal Service Funds

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

Internal Service Funds provide a service and then generate revenue to bill the organization to which the service was provided. In this manner, the efficiency of centralized City services can be obtained while still being able to distribute the cost of these services to user organizations. The Equipment Rental Fund rents vehicles and other maintenance equipment and provides fuel and maintenance services.

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

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

Fleet Services Fund Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	2,483,059	2,628,235	2,628,235	1,528,371	1,237,151
Revenues					
Fleet Operations	3,058,613	2,805,692	2,683,003	3,187,651	3,335,555
Fleet Replacement	367,422	372,616	343,636	792,850	1,042,850
Sale of Property	(539,678)		29,335		
Interest Income	3,590	13,835	2,976	13,835	13,835
Total Revenues	2,889,947	3,192,143	3,058,949	3,994,336	4,392,240
Expenditures					
Salaries & Benefits	775,032	808,986	736,671	827,334	835,845
Supplies	1,365,507	1,413,345	1,535,525	1,583,964	1,615,815
Services	704,829	754,789	751,018	739,124	756,212
Capital Outlay	238,385	1,385,511	726,580	1,135,000	500,000
Transfers Out	214,422			134	
Total Expenditures	3,298,174	4,362,631	3,749,794	4,285,556	3,707,872
Change in Fund Balance	(408,227)	(1,170,488)	(690,845)	(291,220)	684,368
ENDING FUND BALANCE	2,074,831	1,457,747	1,937,390	1,237,151	1,921,519

**Central Services Fund
Central Stores
Fund Summary**

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	(66,659)	(122,352)	(122,352)	(124,116)	192
Revenues					
Charges for Services:					
Central Stores	132,922	236,376	91,405	217,827	222,183
Postage	200,572	355,264	186,691	296,204	301,610
Transfers In				119,191	
Total Revenues	333,495	591,640	278,096	633,222	523,793
Expenditures					
Central Stores	130,063	203,386	90,486	207,454	211,603
Postage	240,201	273,096	214,629	282,099	287,248
Central Services	18,923	19,301	17,693	19,361	19,555
Total Expenditures	389,187	495,783	322,808	508,914	518,406
Change in Fund Balance	(55,693)	95,857	(44,712)	124,308	5,387
ENDING FUND BALANCE	(122,352)	(26,495)	(167,064)	192	5,579

**Central Services Fund
Information Technology
Fund Summary**

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	(203)	399,972	399,972	414,500	458,698
Revenues					
Utility Tax				1,040,000	1,045,200
Charges for Services:					
Internal Fees	4,139,477	4,670,110	4,143,658	4,212,504	4,324,362
Intergovernmental - RFA	445,964	410,839	394,047	444,012	452,893
Technology Fees		411,580	380,481	374,800	389,308
Other Revenue	40		20		
Total Revenues	4,585,481	5,492,529	4,918,206	6,071,316	6,211,763
Expenditures					
Systems & Tech Svcs					
Salaries and Benefits	1,706,393	2,232,566	1,994,145	1,976,384	2,003,262
Supplies	95,662	41,923	154,404	42,629	43,349
Services and Charges	1,116,749	1,214,957	1,093,002	1,221,064	1,259,113
Telecommunications					
Salaries and Benefits	148,719	149,266	135,762	147,009	149,498
Supplies	19,643	14,496	2,155	14,774	15,058
Services and Charges	311,469	396,600	292,974	406,661	415,337
Multimedia					
Salaries and Benefits	584,930	561,238	515,254	574,237	583,105
Supplies	38,785	74,389	38,810	75,821	77,282
Services and Charges	302,578	318,994	255,011	343,739	351,336
Transfers Out					
HW/SW Capital Projects				850,000	858,500
Long Term Lifecycle Replacement		411,580	379,209	374,800	389,308
Total Expenditures	4,324,928	5,416,009	4,860,727	6,027,118	6,145,148
Change in Fund Balance	260,554	76,520	57,480	44,198	66,615
ENDING FUND BALANCE	260,350	476,492	457,452	458,698	525,313

IT Maintenance Contracts over \$25,000

Vendor	Item	2013 Budget	2014 Budget
Oracle	ImageSource Document Management SW	55,595	57,263
ESRI	GIS - ArcInfo/ArcView/ArcPad/ArcIMS	36,641	37,740
Hanson Info Systems	PW Shops - Cus Serv/Plant/Sewer/Storm/Street/Water	35,502	36,567
Accela	Permitting Software (KIVA)	25,065	25,817
Oracle	JDE EnterpriseOne - HR/Payroll/Finance	111,733	115,085
Mythics (Oracle)	Oracle Database and JDE Tech Foundation	49,510	50,995
Qwest	Phone Switch Maintenance	46,000	47,380
Liebert Global	Network - UPS Maintenance - City Hall & Station 74	25,200	25,956
INX (Presidio)	Network - Commvault Backup system	23,251	23,949
Trebron	Network - Sophos Security/Data Protection	24,040	24,761
Allied Telesis	Network Equipment	49,100	50,573
Tiburon	Police Systems - Maintenance & Level II DBA Support	137,721	141,853
WA State Dept of IS	Microsoft Enterprise Agreement - Desktops	67,038	69,049
Active Network	Class Parks Registration & Cashiering	25,168	25,923
		711,564	732,911

Facilities Fund Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	158	305,273	305,273	614,013	498,933
Revenues					
Rental Fees - Internal	3,869,088	4,240,371	3,887,007	3,997,582	4,178,609
Intergovernmental - RFA	677,689	852,227	773,040	843,316	843,316
Leases	156,692		24,675	26,916	26,916
Miscellaneous Revenue	12,429	83,762	19,370	16,269	16,269
Total Revenues	4,715,898	5,176,360	4,704,092	4,884,083	5,065,110
Expenditures					
Salaries & Benefits	2,265,271	2,435,914	1,970,073	2,165,481	2,209,721
Supplies	291,157	371,171	245,201	351,202	360,176
Services and Charges	4,209,918	1,989,469	1,570,642	1,873,365	1,920,696
Cost Allocation	(2,514,022)				
Principal and Interest	152,452	152,903	76,452	108,166	31,714
Capital Outlay		40,500			
Transfer Out-Life Cycle Projects		260,000	260,000	500,949	570,000
Total Expenditures (Transfers)	4,404,776	5,249,957	4,122,368	4,999,163	5,092,307
Change in Fund Balance	311,122	(73,597)	581,724	(115,080)	(27,197)
ENDING FUND BALANCE	311,280	231,676	886,997	498,933	471,736

**FACILITIES OPERATING PROJECTS
BUDGET ANALYSIS**

	2011 Budget	2012 Budget	2013 Budget	2014 Budget	2013 Budget Change	
					\$	%
FINANCIAL SOURCES						
Transfers in from:						
Capital Improvement Fund	325,000	185,000				
Facilities Fund			500,000	570,000		
TOTAL FINANCIAL SOURCES	<u>325,000</u>	<u>185,000</u>	<u>500,000</u>	<u>570,000</u>	315,000	170.3%
EXPENDITURES						
Public Building Major Mtc		50,000	500,000	570,000		
HVAC Lifecycle Replacments	300,000	75,000				
Kent Meridian Pool Repairs/Mtc	25,000	25,000				
Roof Repairs						
Seal Coat Parking Lots		35,000				
TOTAL EXPENDITURES	<u>325,000</u>	<u>185,000</u>	<u>500,000</u>	<u>570,000</u>	315,000	170.3%

Insurance Fund Unemployment Fund Summary

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	42,250	201,790	201,790	219,379	188,738
Revenues					
Contributions	401,758	402,324	357,300	402,324	402,324
Interest Income	197	100	308	250	250
Total Revenues	401,956	402,424	357,608	402,574	402,574
Expenditures					
Salaries and Benefits	25,966	24,706	16,187	23,951	24,262
Supplies	250	444		4,177	4,260
Services and Charges	2,796	4,987	2,796	5,087	5,189
Claims Paid	213,403	400,000	291,629	400,000	370,000
Total Expenditures	242,415	430,137	310,612	433,215	403,711
Change in Fund Balance	159,541	(27,713)	46,996	(30,641)	(1,137)
ENDING FUND BALANCE	201,790	174,077	248,786	188,738	187,601

**Insurance Fund
Workers Compensation
Fund Summary**

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BLANCE	(128,109)	(509,195)	(509,195)	50,489	160,609
Revenues					
Contributions	1,405,995	1,816,362	1,476,157	1,656,075	1,656,075
Interest Income	2,744	5,000	3,342	3,000	3,000
Total Revenues	1,408,740	1,821,362	1,479,499	1,659,075	1,659,075
Expenditures					
Salaries and Benefits	105,315	109,148	64,748	106,022	107,262
Judgements and Damages	820,745	992,168	598,822	1,000,000	950,000
Ultimate Loss Adjustment	563,979				
Liability Insurance	60,636	76,700	43,329	78,234	79,799
Intergovernmental Services	137,804	204,000	138,790	204,000	204,000
Adminisrative Costs	59,153	52,723	50,091	53,777	54,853
Debt and Financial Services		9,916			
Other	18,650	16,302	4,427	16,629	16,962
Transfer Out				31	
Safety Program	23,544	88,492	14,978	90,262	92,066
Total Expenditures	1,789,826	1,549,449	915,186	1,548,955	1,504,942
Change in Fund Balance	(381,086)	271,913	564,313	110,120	154,133
ENDING FUND BALANCE	(509,195)	(237,282)	55,119	160,609	314,742

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

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	3,219,631	4,634,833	4,634,833	5,128,725	6,062,526
Revenues					
Contributions					
Blue Cross	9,019,416	9,149,130	8,398,862	9,606,586	10,086,916
Group Health	411,121	471,704	361,586	424,534	445,761
Employee Share					
Blue Cross	915,841	993,399	836,087	1,043,069	1,095,222
Group Health	53,183	61,640	46,930	55,476	58,250
RFA Contributions	3,732,861	3,789,581	3,215,490		
COBRA	123,219	82,173	156,845	86,282	90,596
Interest Income	8,231	10,000	9,712	10,500	11,025
Miscellaneous Income	170,945	131,017	171,878	137,568	144,446
Total Revenues	14,434,817	14,688,644	13,197,389	11,364,015	11,932,216
Expenditures					
Salaries and Benefits	317,259	350,273	306,649	350,704	356,411
Blue Cross Claims	10,547,107	10,467,322	9,611,742	8,045,679	8,881,459
Blue Cross Administration Fees	657,522	570,188	519,259	397,404	417,274
Blue Cross Audit Fees		58,169		59,332	60,519
Delta Dental Claims	978,315	1,010,993	839,987	811,325	860,816
Delta Dental Administration Fees	53,133	49,858	62,369	46,015	48,316
Vision Service Plan Claims	125,750	144,947	107,050	95,021	95,021
Vision Service Plan Admin Fees	27,195	22,277	25,489	14,293	15,008
Stop Loss Fees	397,437	469,598	430,585	415,113	477,380
Stop Loss Reimbursements	(410,512)	(349,793)	(95,099)	(349,793)	(349,793)
Group Health Premiums	464,304	461,973	408,516	531,269	610,959
IBNR Adjustment	(173,300)	113,700		(127,800)	61,700
Wellness	12,100	57,172	15,361	88,314	89,482
Transfer Out				49	
Other Professional Services	23,305	52,254	51,152	53,289	54,345
Total Expenditures	13,019,615	13,478,931	12,283,062	10,430,214	11,678,897
Change in Fund Balance	1,415,202	1,209,713	914,328	933,801	253,319
ENDING FUND BALANCE	4,634,833	5,844,546	5,549,161	6,062,526	6,315,845

**Insurance Fund
Liability Insurance
Fund Summary**

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	163,462	831,667	831,667	1,267,091	1,595,118
Revenues					
Contributions	2,295,112	2,341,016	2,145,275	2,340,300	2,340,300
Interest Income	4,061	4,000	5,383	4,000	4,000
Total Revenues	2,299,173	2,345,016	2,150,658	2,344,300	2,344,300
Total Resources	2,462,635	3,176,683	2,982,325	3,611,391	3,939,418
Expenditures					
Claims and Judgements	568,796	1,466,936	264,678	1,000,000	1,000,000
Insurance Premiums	830,422	685,476	664,509	719,750	755,737
Other Expenses	231,750	299,357	198,313	296,523	301,781
Total Expenditures	1,630,968	2,451,769	1,127,500	2,016,273	2,057,518
Change in Fund Balance	668,205	(106,753)	1,023,158	328,027	286,782
ENDING FUND BALANCE	831,667	724,914	1,854,825	1,595,118	1,881,900

**Insurance Fund
Property Insurance
Fund Summary**

	2011 Actual	2012 Adj Budget	2012 YTD thru Nov	2013 Budget	2014 Budget
BEGINNING FUND BALANCE	70,267	104,731	104,731	142,923	146,843
Revenues					
Contributions	444,697	453,593	415,794	562,455	568,080
Interest Income	20	100	114	100	100
Total Revenues	444,717	453,693	415,908	562,555	568,180
Total Resources	514,984	558,424	520,639	705,478	715,023
Expenditures					
Brokerage Fees					
Insurance Premiums	384,285	386,131	619,390	510,000	520,200
Property Claims / Deductibles		24,684	35,865	24,684	25,178
Other Costs	25,967	24,706	16,187	23,951	24,262
Total Expenditures	410,253	435,521	671,442	558,635	569,640
Change in Fund Balance	34,464	18,172	(255,534)	3,920	(1,460)
ENDING FUND BALANCE	104,731	122,903	(150,803)	146,843	145,383



City Council & Mayor/Administration

Mission Statement

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

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

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

City Council

City Council is comprised of 7 council members and one part-time administrative position. Council members are elected to four-year terms. Council is responsible for approving financial expenditures and adopting the city budget, as well as establishing policies and regulations in order to guide Kent's future. Individual Council members represent the city on various regional boards and commissions. The 2013 budget is \$335,474.

Mayor/Administration

The Mayor's Office includes 6 positions, the Mayor, Chief Administrative Officer, two Executive Assistants, Communication & Public Affairs Manager and Neighborhood Program Coordinator. With a total 2013 budget of \$1,263,847, the Mayor's Office consists of the following primary areas:

- Mayor/Administration
- Communications & Government Affairs
- Neighborhood Program

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

Administration manages the day to day operations of the city on behalf of the Mayor and ties together the work of the departments with each other, public and private organizations, and the community. The staff responds to questions and complaints, research and evaluate issues, and facilitate conflict resolution.

The **Communications** and **Government Affairs** programs are the responsibility of the Community and Public Affairs Manager.

City Council & Mayor/Administration

- **Communications:** Oversee and manage the City's communications and media relations program; facilitating all City communications and seeking consistency in message and quality products. Provide advisory services to the City Council, the Mayor's Leadership Team, and key staff on media relations and communications for high profile and/or politically sensitive issues and initiatives. The 2013 cost of this program is approximately \$157,339.
- **Government Affairs:** Provide support to the Mayor, CAO, Department Directors and key staff in tracking intergovernmental correspondence at the federal, state, regional, county, and local levels. In consultation with the Management Team and input from the City Council, develop the City's Annual Legislative Agenda and serve as legislative information liaison between the City and elected representatives to ensure the City's interests are represented. The 2013 estimated cost of this service is \$104,892, including a \$53,175 annual contract for legislative consulting services.

The **Neighborhood Program** is managed by the Neighborhood Program Coordinator. The goal of the Neighborhood Program is to enhance the sense of community for all Kent residents by providing a mechanism which fosters communication and relationship-building among neighbors of diverse cultures, ethnicities, ages and interests.

- **Neighborhood Districts/Councils** are formed by residents in a geographical area, where they identify boundaries, elect officers, create bylaws, and register with the City to become formally recognized by City Council. There are currently 24 neighborhood councils taking part in the program and eight districts formed. The 2013 cost of this program is approximately \$56,179.
- The **Neighborhood Grant Program** offers recognized neighborhood councils matching funds for communication and physical improvement projects. The Neighborhood Coordinator assists, manages and administers the Matching Grant Program which includes the application process, procedures, matching funds, project function, documentation, and record management that supports the neighborhood councils to successfully complete a project. The 2013 cost of this program is approximately \$56,179.

City Clerk's Office

The City Clerk's Office is comprised of 4 fulltime employees: the City Clerk, the Deputy City Clerk, the Records Administrator and an Office Technician. Responsibilities of the Clerk's Office are divided into three sections: Council Support, Citywide Records Management, and Customer Service. The total 2013 budget is \$845,159.

- **City Clerk:** The City Clerk and Deputy City Clerk are responsible for providing support to the City Council in the form of agenda development and preparation, attendance at all meetings of the Council, preparation of meeting minutes, filing and indexing of Council actions, and providing notice of all meetings of the Council. They are also responsible for the retention of official documents including contracts and the City Code, publication of legal documents, oversight of Council Committees, and

City Council & Mayor/Administration

managing all City elections. The 2013 cost of this program is approximately \$503,298, including \$268,059 for voter registration and election services.

- **Records Management:** The Records Administrator oversees all aspects of citywide records management, including retention, retrieval, preservation and proper disposal of records according to state law. The Records Manager processes all requests for public records received by the City, with assistance from the Office Technician, including responding to the requestor within a strict timeline, coordinating with department(s) to produce the records, and consulting with the Law Department when appropriate. The Records Administrator also provides departmental training and develops policies and procedures relating to records management. The 2013 cost of this program is approximately \$235,239.
- **Customer Service:** The Clerk's Office is the only office on the first floor of City Hall, so all visitors who come in to get information, ask directions, attend a meeting, submit a bid, get a permit, pay a bill, and so forth, start at their counter. The Office Technician provides them with helpful information and directions. The 2013 cost of this program is approximately \$106,622.

2013 - 2014 Operating Budget City Council & Mayor/Administration

Mission Statement

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

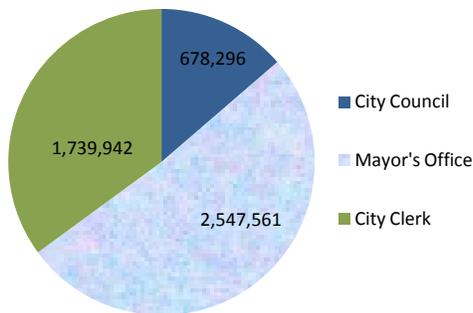
Mayor's Office oversees all facets of city government and provides oversight on all programs and services. Provide the communication link between citizens, neighborhoods, City Council, city departments and other government agencies. Manages the City's official records, public disclosure, elections, and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

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

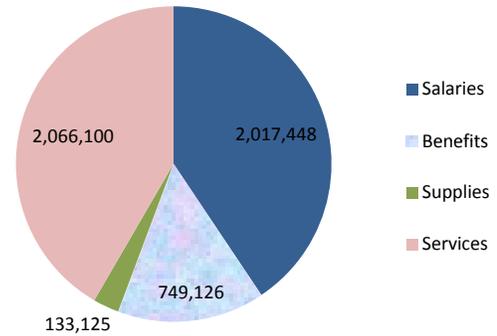
Program Revenue:	7,461
Expenditures:	4,965,799
Net Expenditures:	4,958,338

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)			
	2013	2014	2013	2014	Program Revenue	General Fund	Annex	Special Rev
City Council	0.525	0.525	335,474	342,822		559,166	119,130	
Mayor's Office	6.000	6.000	1,263,847	1,283,714	5,381	2,210,474	331,706	
City Clerk	4.000	4.000	845,159	894,783	2,080	1,370,611	367,251	
Total Expenditures	10.525	10.525	2,444,480	2,521,319	7,461	4,140,251	818,087	-

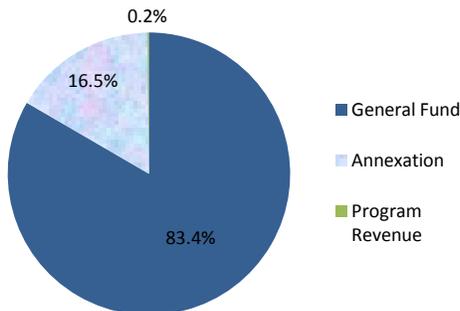
Expenditures by Division



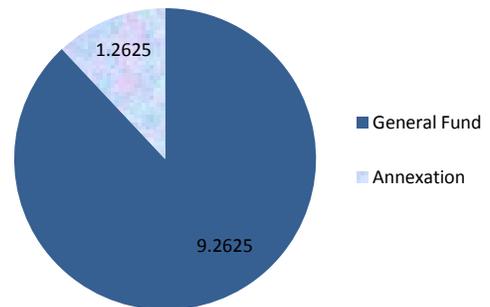
Expenditures by Category



Department Funding Sources

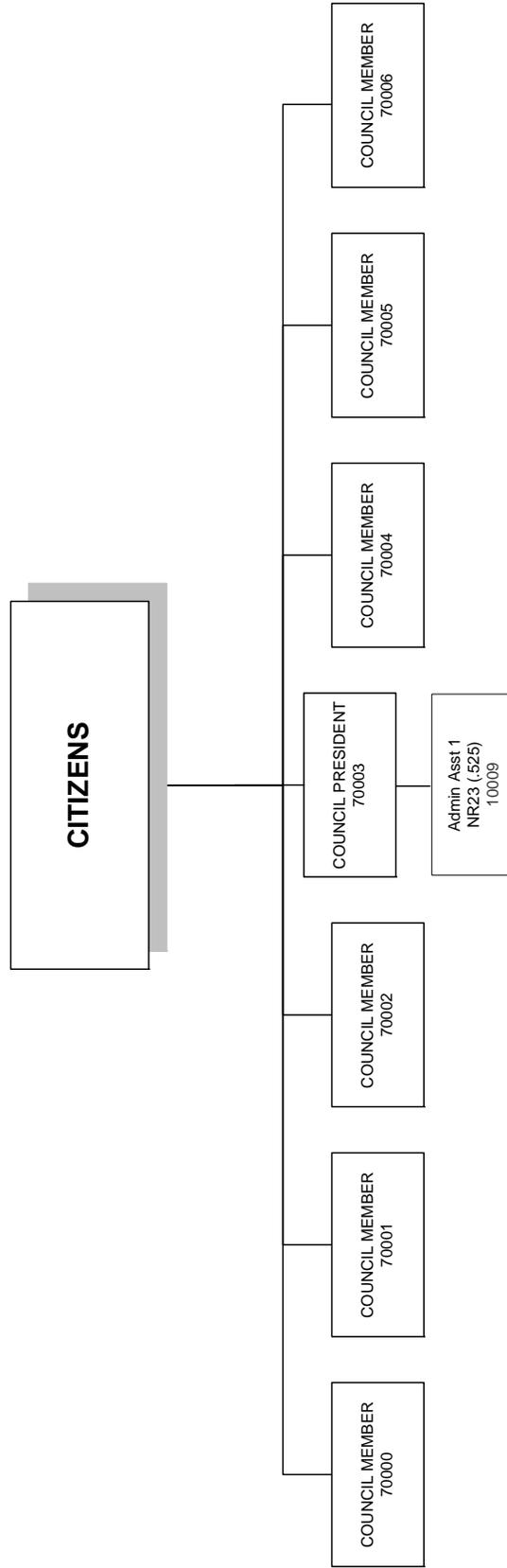


Positions by Major Fund



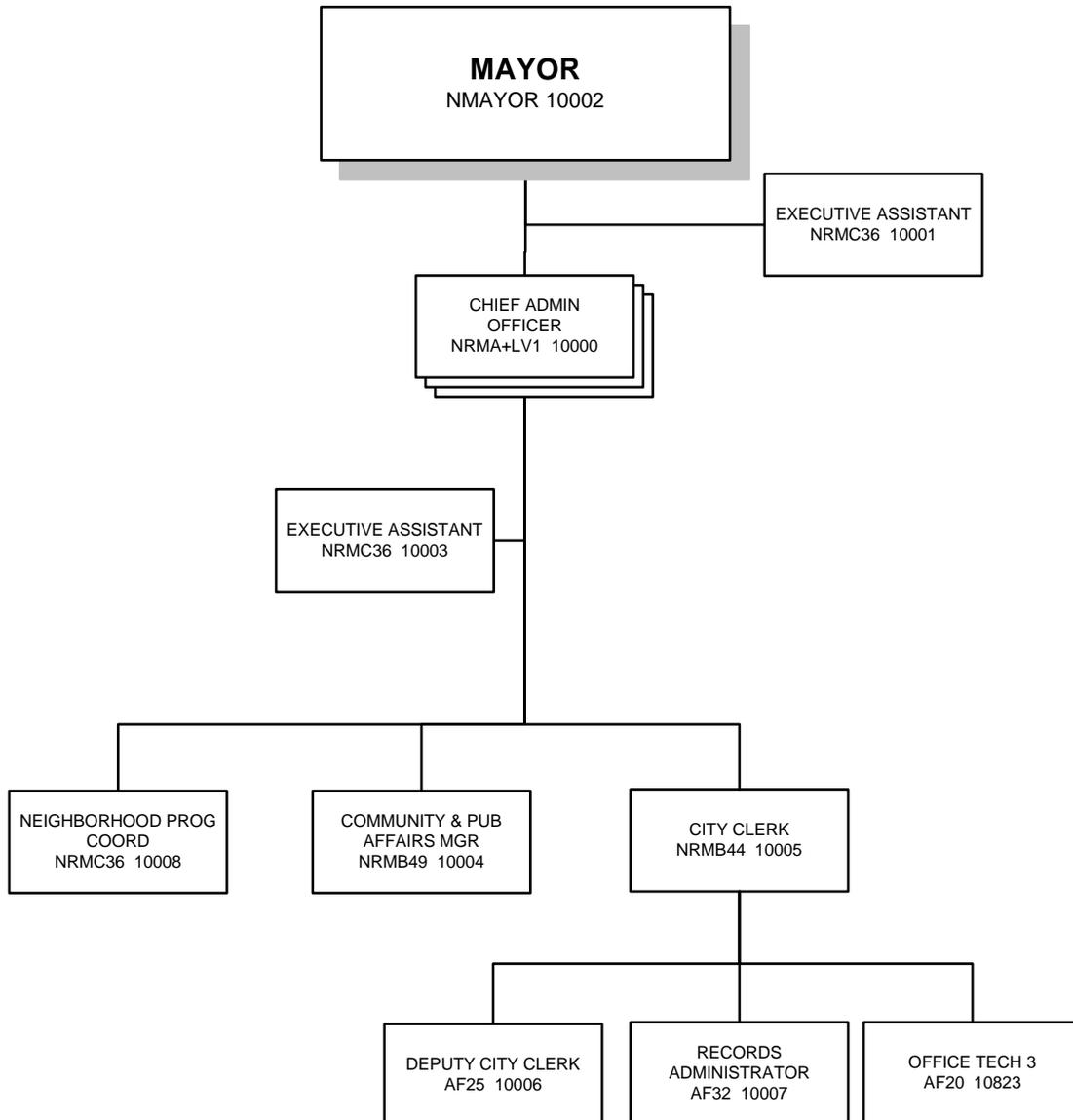
CITY COUNCIL

2013-2014 Biennial Budget



ADMINISTRATION

2013-2014 Biennial Budget



Economic & Community Development

Mission Statement

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

Administration & Economic Development

Administration & Economic Development includes 4 positions. This group provides the highest level of assistance and service to the development and business community in order to encourage economic investment and prosperity through industry diversification, business recruitment, expansion, retention, and property development. We work closely with businesses to identify creative solutions to challenging problems, generate enhanced opportunities for growth, and help them achieve their uniquely important, short and long term goals. We focus on strengthening our local economy and providing opportunities for our residents by developing and encouraging diverse and thriving business centers throughout the City. The 2013 budget is \$858,919.

Building Division

Building staff includes 12 positions, with a 2013 budget of \$1,516,446.

Plan Review: At the direction of the Building Official, the 3 Building Plans Examiners in this unit review permit application plans, and assist customers in creating designs that comply with the seven "building" codes that Kent is required by the State Building Code Act to enforce, working in concert with other City staff as part of the permit process. In 2011, this team completed 1,619 plan review activities, while also assisting customers directly in the Permit Center, in order to shorten plan review timelines and eliminate unnecessary reviews or delays.

Building Inspections: The 5 Building Inspectors in this unit and 1 supervising Assistant Building Official reporting to the Building Official, inspect work in progress and at completion under permits that have been issued for compliance with "building" codes, and assist customers in achieving compliance, in coordination with contractors/builders and other inspection agencies. During 2012, this team conducted 14,050 such inspections, as well as numerous others to investigate work being done without required permits.

Code Enforcement: The Code Enforcement team consists of 1 Code Enforcement Assistant and 1 Code Enforcement Officer, reporting to the Building Official. This unit is directly responsible for enforcement of the Housing Code, Dangerous Buildings Code, Noise Control Code and numerous public nuisance violations addressed in the Kent City Code. The staff in this unit also provides assistance to, and coordinates actions with, other Divisions and City Departments dealing with their code enforcement responsibilities. In 2012, this group handled 318 code enforcement cases, while also assisting other units.

Economic & Community Development

Development Engineering Division

Development Engineering is comprised of 5 positions, including one administrative assistant, one engineering technician, two engineers and one manager. Development Engineering is responsible for plan review and project coordination associated with land use, infrastructure construction, street use and street cut, franchise utility, water, sewer and other permits. Staff provides wetland and critical area reviews and code enforcement support. Staff also provides support to the Permit Center, as well as integral involvement in emergency management, permit process improvements and providing engineering expertise to other divisions and departments. The 2013 budget is \$531,491.

Planning Services Division

The Planning Division of Economic and Community Development is comprised of 11 positions, including a Director, a Manager, a Principal Planner, a Senior Planner, three (3) Planners, and 3.5FTE administrative support staff. Approximately two-thirds of the Planning Division's staff time is devoted to current planning – i.e., the review and approval of building and land development plans for consistency with zoning, subdivision, SEPA, and other development codes. Approximately one-third of staff time is devoted to long-range planning activities – i.e., compliance with Growth Management Act requirements, subarea planning, regional coordination, special projects, and development code updates. Planning Division staff is responsible for supporting the Hearing Examiner with respect to land use permit applications, as well as the Land Use & Planning Board with respect to land use policy development. The 2013 budget is \$1,898,761.

Permit Center Division

The Permit Center Division of Economic and Community Development is comprised of 5 positions, including a Manager, three (4) permit technicians, and an Office Tech III. The Permit Center is the main point of contact for many of the City's permit customers whether they come to the Center for property or development information or to apply for a permit. The Center takes in approximately 4,245 permit applications each year, routes those that require review and, when review is complete, handles permit issuance. Permit center staff pride themselves on providing prompt, accurate, and friendly service, and invite all permit recipients to participate in a follow-up customer satisfaction survey. The 2013 budget is \$671,903.

2013 - 2014 Operating Budget Economic & Community Development

Mission Statement

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

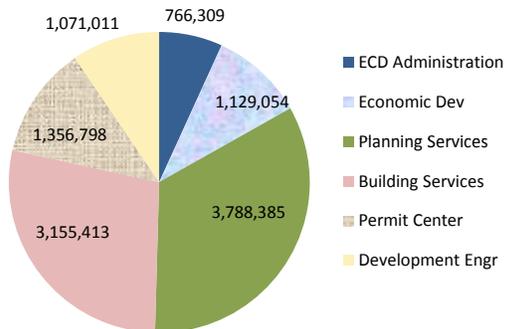
Program Revenue:	7,027,249
Expenditures:	11,266,970
Net Expenditures:	4,239,721

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)			
	2013	2014	2013	2014	Program Revenue	General Fund	Annex	Special Rev (1)
ECD Administration	2.000	2.000	312,157	316,214	221	22,120	606,030	
Land Use & Planning Board			6,242	6,367		12,609		
Hearing Examiner			62,044	63,285	52,757	72,572		
Economic Development	2.000	2.000	546,762	582,292	4,000	555,071	212,983	357,000
Planning Services	10.600	10.600	1,830,475	1,957,910		3,727,094	61,291	
Building Services	12.000	12.525	1,516,446	1,638,967		2,376,087	779,326	
Permit Center	5.000	5.000	671,903	684,895	5,604,257	(4,272,278)	24,819	
Development Engineering	5.000	5.000	531,491	539,520	1,366,014	(311,781)	16,778	
Total Expenditures	36.600	37.125	5,477,520	5,789,450	7,027,249	2,181,494	1,701,227	357,000

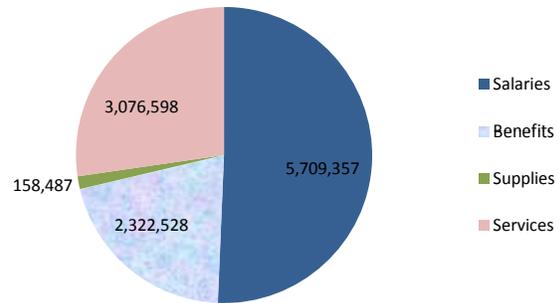
(1) Special Revenues include the following:

Lodging Tax Fund: \$357,000 (\$178,500 annually) for Economic Development programs.

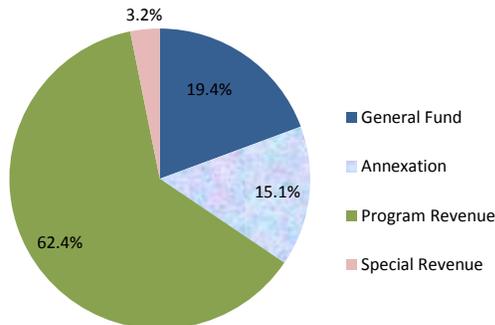
Expenditures by Division



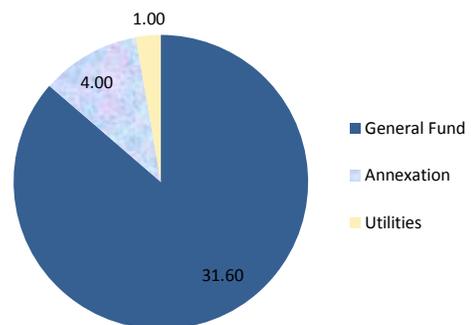
Expenditures by Category



Department Funding Sources

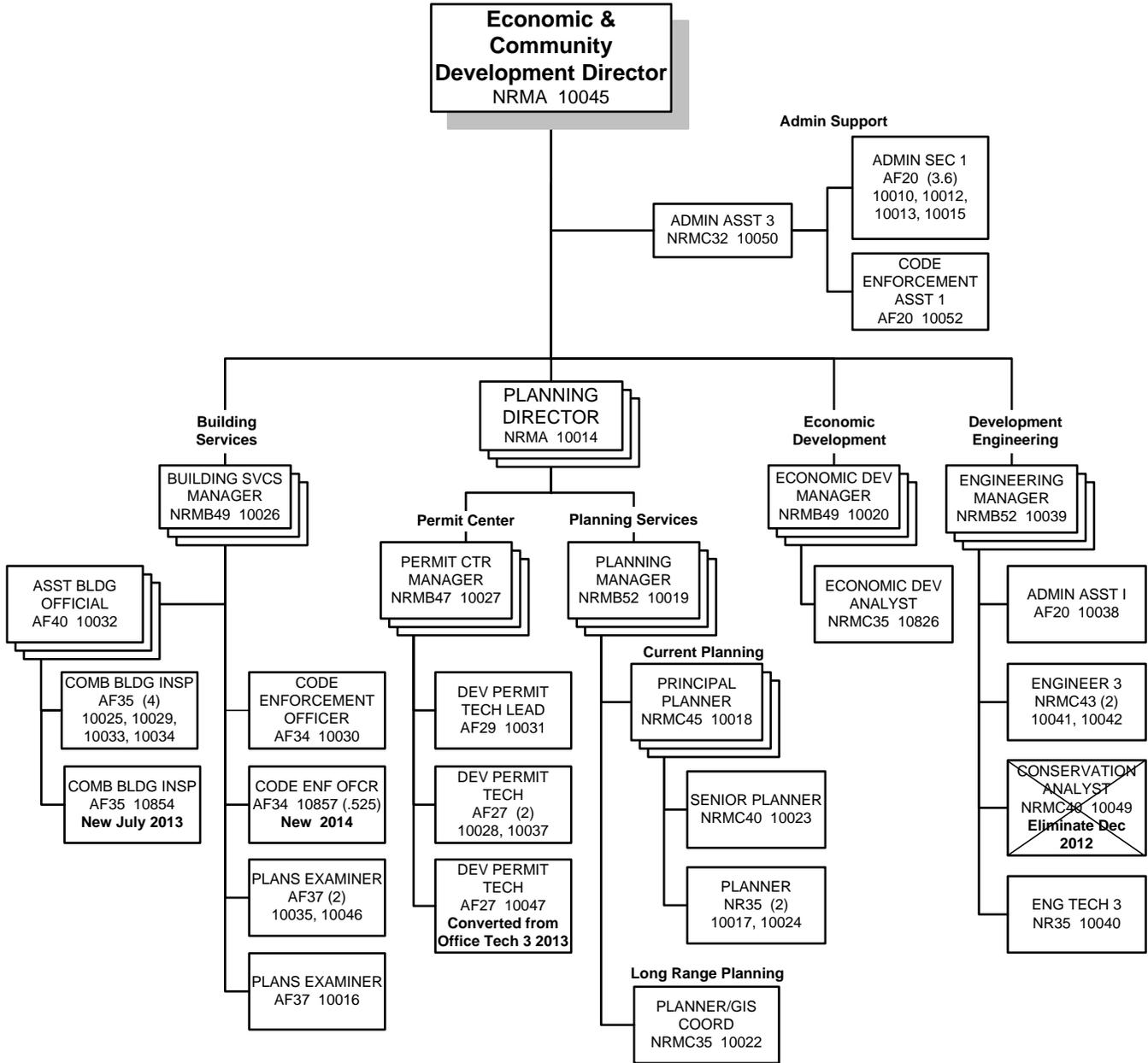


Positions by Major Fund



ECONOMIC & COMMUNITY DEVELOPMENT

2013-2014 Biennial Budget



Finance Department

Mission Statement

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

Finance Administration

Finance Administration includes 2 employees, the Finance Director and Administrative Assistant II. This division administers and coordinates all department functions that include Financial Services, Customer Services, Auditing, Utility Billing, Meter Reading and Central Services.

Major outputs of this division include:

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

The cost of the Finance Department is \$20 per capita annually as compared to:

- The 15 largest cities in Washington at \$26.87 per capita
- The 17 local cities at \$45.26 per capita
- All Washington cities at an average rate of \$70.26 per capita

Audit

Financial Audit includes 3 employees, the City Auditor and two Business & Occupation Tax Auditors. The total 2013 budget for this area is \$452,807. This division is responsible for internal and external audit functions and is comprised of two areas:

- General Auditing
- Business & Occupation Tax Auditing

General Auditing is comprised of the City Auditor. The City Auditor is responsible for internal audit functions designed primarily to provide reasonable assurance regarding the protection of City assets from waste, theft and abuse, compliance with City financial policies and procedures, and compliance with relevant state and federal financial laws and regulations. The City Auditor is also responsible for external audit and monitoring functions designed to provide reasonable assurance that selected tax revenues due to the City are properly calculated, supported and remitted to the City intact. Major outputs of this area include:

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

Finance Department

Business & Occupational Tax Auditing is comprised of two Business & Occupation Tax Auditors. The B&O Tax Auditors are responsible for external audit and monitoring functions designed to provide reasonable assurance that B&O tax revenues due to the City are properly calculated, supported and remitted to the City intact. The B&O Tax Auditors are also responsible for providing educational outreach to the business community and other stakeholders. Major outputs of this area include:

- B&O tax audit reports at the individual taxpayer level
- City B&O educational sessions
- Analysis and reporting of potential legislation and court actions impacting City revenues

Financial Planning and Payroll

Financial Planning and Payroll includes a total of 6 employees, one Payroll Business Analyst, three Senior Financial Analysts, one Financial Analyst and the Financial Planning Manager. The total 2013 budget for this area is \$734,941.

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

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

The Adopted Budget document is typically available by late February. The 2013 cost of this program is approximately \$266,590.

Financial Planning also monitors the annual operating budget by actively engaging with department staff and producing monthly financial reports that are presented to the Operations Committee. Each monthly financial report requires 30-35 staff hours to complete, with additional time spent analyzing trends and identifying/resolving areas requiring further investigation. The 2013 cost of this program is approximately \$59,454.

Payroll staff includes one Payroll Business Analyst, one Senior Financial Analyst, and a Financial Analyst. Services include time and payroll processing; payroll software maintenance and development support, and payroll taxes and benefit monitoring, at an estimated cost of \$408,897 for 2013. Major outputs of the process include:

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

Finance Department

Financial Accounting and Reporting

Financial Accounting and Reporting includes a total of 7 employees, one Senior Accountant, two Senior Financial Analysts, three Financial Analyst and the Assistant Finance Director. The total 2013 budget for this area is \$825,260.

Financial Reporting staff includes one Senior Accountant, one Senior Financial Analyst, and one Financial Analyst. This group is responsible for administering the city's general ledger, procurement, technical accounting support, preparation of the Comprehensive Annual Financial Report and other financial reports, and management of debt. The total budget for Financial Reporting in 2013 is \$507,297

Administration of the city's general ledger accounts for about 30% of the activity within Financial Reporting and will cost approximately \$117,676 in during 2013. The major outputs of this process include:

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

Procurement accounts for approximately 20% of the activity within Financial Reporting and will cost approximately \$89,076 to administer in 2013. The major outputs of this function include:

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

Preparation of the Comprehensive Annual Financial Report (CAFR) and other reporting to various agencies account for approximately 30% of the activity within Financial Reporting and will cost approximately \$137,566 during 2013. Major outputs of this function include:

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

Accounts Payable staff includes a portion of the Senior Financial Analyst and one full-time and one part-time Financial Analysts. This group provides citywide services for managing and disbursing funds for payment of the city's financial obligations. The estimated cost for this function in 2013 is \$267,345.

Banking and Investment services are monitored and managed on a daily basis by a Senior Financial Analyst. The estimated cost for this function in 2013 is \$127,485.

Customer Services

The division is responsible for three major programs; Treasury & Utility Services, Accounts Receivable and Central Services, with a 2013 budget of \$3,541,952. Staffing resources involve a total of 15 positions: 3 Financial Analysts, a Senior Financial Analyst, a Customer

Finance Department

Services Supervisor, 5.50 Customer Services Representatives, 3.5 Meter Readers, and a Manager.

Treasury & Utility Services will cost approximately \$3.15 million during 2013 and is responsible for:

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

Accounts Receivable will cost approximately \$121,273 during 2013 and is responsible for:

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

Central Services will cost approximately \$272,970 during 2013 and is responsible for:

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

2013 - 2014 Operating Budget Finance Department

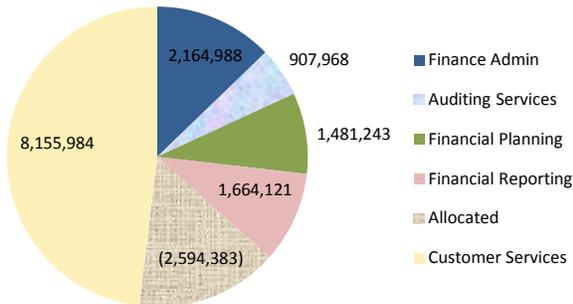
Mission Statement

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

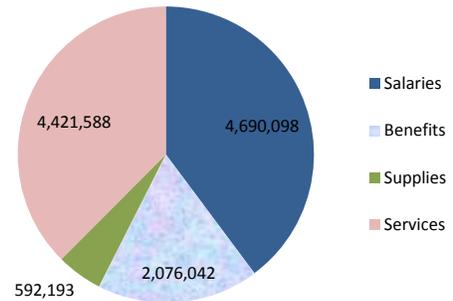
Program Revenue:	1,038,460
Expenditures:	11,779,921
Net Expenditures:	10,741,461

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)			
	2013	2014	2013	2014	Program Revenue	General Fund	Annex	Allocated to Utilities
Finance Administration	2.000	2.000	1,072,325	1,092,663	457	1,523,678	640,853	
Auditing	3.000	3.000	452,807	455,161		907,968		
Financial Planning	6.000	6.000	734,941	746,302		1,276,058	205,185	
Financial Reporting	6.600	6.600	825,260	838,861		1,664,121		
Allocated to Other Funds			(1,290,738)	(1,303,645)		(2,594,383)		
Customer Services	2.950	2.950	394,034	400,542	10,683	349,302	434,591	
Central Stores & Mail Room	-	-	508,914	518,406	1,027,320			
Utility Billing-Customer Services	7.580	7.580	2,789,733	2,821,472				5,611,205
Utility Billing-Field Services	3.530	3.530	358,185	364,698				722,883
Total Expenditures	31.660	31.660	5,845,461	5,934,460	1,038,460	3,126,744	1,280,629	6,334,088

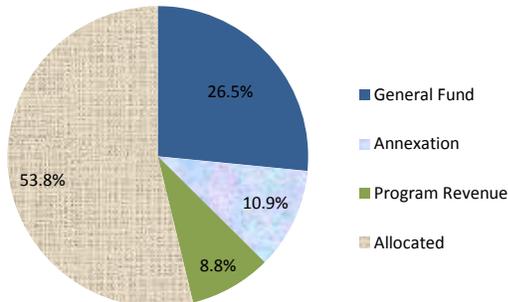
Expenditures by Division



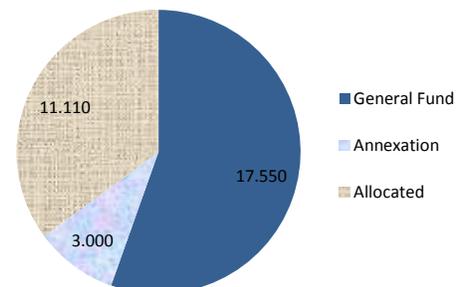
Expenditures by Category



Department Funding Sources

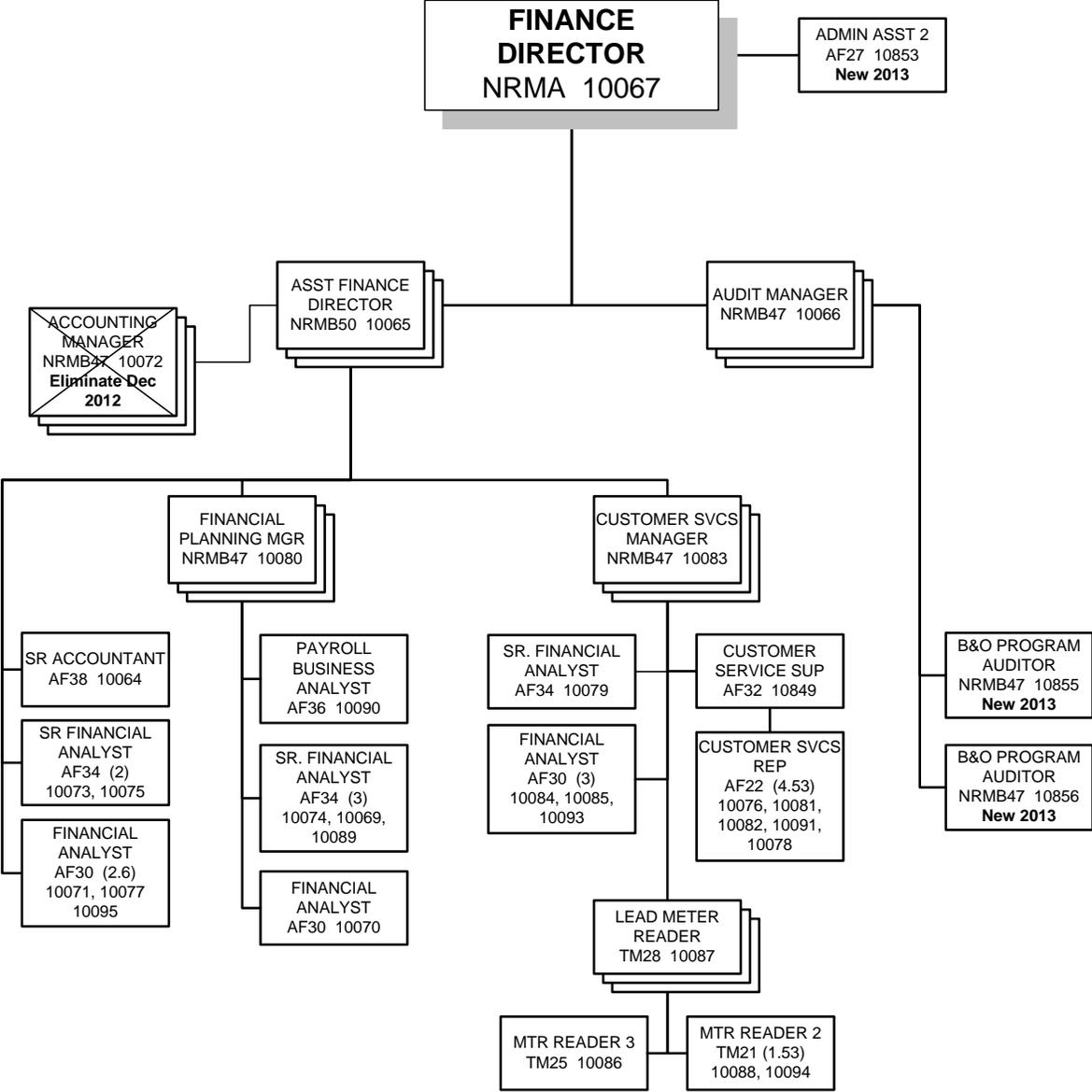


Positions by Major Fund



FINANCE DEPARTMENT

2013-2014 Biennial Budget



Human Resources

Mission Statement

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

Administration

With two (2) employees, the Department Director and an administrative professional provide comprehensive support for the department, including office management, front desk reception, training and guidance on electronic position applications and job searching to citizens and employees. The Administration division's budget is \$551,418.

Employment / Recruitment

The Recruitment division is comprised of one (1) full-time employee, who is also the civil service commissioner, and one (1) part-time employee. This division is responsible for:

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

The Recruitment division proctors exams, creates interview materials for each position, assists hiring managers with reference checks and offer letters for successful candidates. Positions covered by Civil Service comprise roughly 24% of filled recruitments. The Employment / Recruitment division's budget is \$346,110.

Labor Relations/ Class & Compensation

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

- advising and providing preventative measures
- grievance administration
- mediation and arbitration support
- personnel investigations
- employee discipline
- employee engagement for better morale and performance

Additionally, the division analyzes and reviews market data for position classification and compensation recommendations and departmental reorganizations. Of the 615.6 positions, 63% are represented by AFSCME, Teamsters, and KPOA; 37% are non-represented. The Labor Relations, Class & Compensation division's budget is \$376,342.

Human Resources

Employee Benefits

The Benefits Division is comprised of three (3) full-time employees and one (1) part-time employee. This division administers self-funded health care programs and insured medical cooperative program for 2,360 active employees, their dependents, and the LEOFF I retirees. The average annual health care cost per member is \$6,047.57. Other benefits managed by this division include:

- state employee retirement system benefits - the current percentage of employees eligible to retire through state retirement is 15.2%.
- management benefits
- employee wellness program
- employee assistance program
- deferred compensation and loan programs

In addition, to the other benefits offered by the city, the division oversees employee leave and accommodations under federal and state law, and processes new hires and personnel changes. Staff process 2,256 transactions per year for payroll/benefits and FMLA cases. This division provides administrative support for the Health Care Committee and LEOFF I Board. The Employee Benefits division's budget is \$10.5 million.

Risk Management/Training

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

- Liability averages 90 claims per year; current reserves are \$2.1M.
- Worker compensation averages 65 claims per year; current reserves are \$1.8M.
- Unemployment averages 50 claims per year at an average cost of \$200,000 per year.
- Property insurance for city owned buildings and equipment, including \$85M for Earthquake and Flood. Property insurance cost is \$580,000 per year.
- Total Cost of Risk is 3.4% of operating budget.
- In 2013, the division will provide supervisory and leadership development classes to all managers and supervisors and cultural competency training to all staff. The division is creating a basic skills training program for all administrative staff that will launch during the 3rd quarter of 2013.

The Risk Management/Training division's budget is \$4.63 million.

2013 - 2014 Operating Budget Human Resources

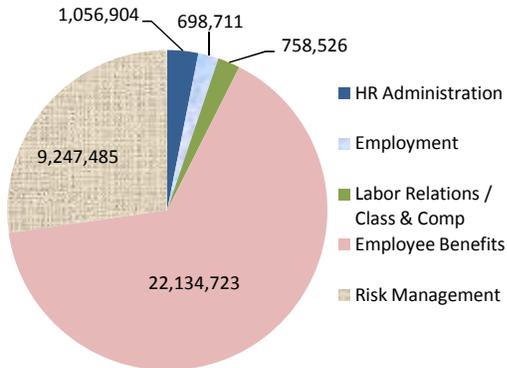
Mission Statement

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

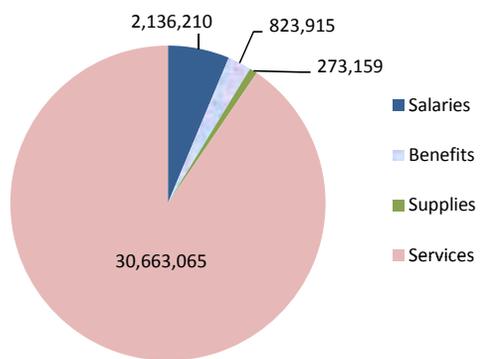
Program Revenue:	31,229,896
Expenditures:	33,896,349
Net Expenditures:	2,666,453

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)			
	2013	2014	2013	2014	Program Revenue	General Fund	Annex	Special Rev
HR Administration	2.000	2.000	551,418	505,486		185,096	871,808	
Employment	1.600	1.600	346,110	352,601	5,480	590,430	102,801	
Labor / Class & Comp	3.000	3.000	376,342	382,184		758,526		
Employee Benefits	3.600	3.600	10,442,945	11,691,778	22,131,527	3,196		
Risk Management	2.000	2.000	4,633,644	4,613,841	9,092,889	154,596		
Total Expenditures	12.200	12.200	16,350,459	17,545,890	31,229,896	1,691,844	974,609	-

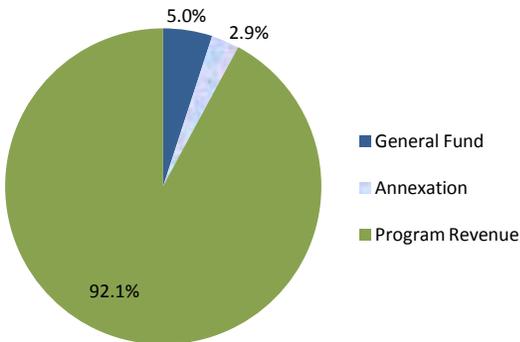
Expenditures by Division



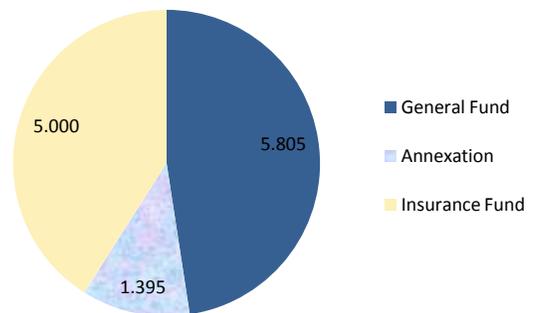
Expenditures by Category



Department Funding Sources

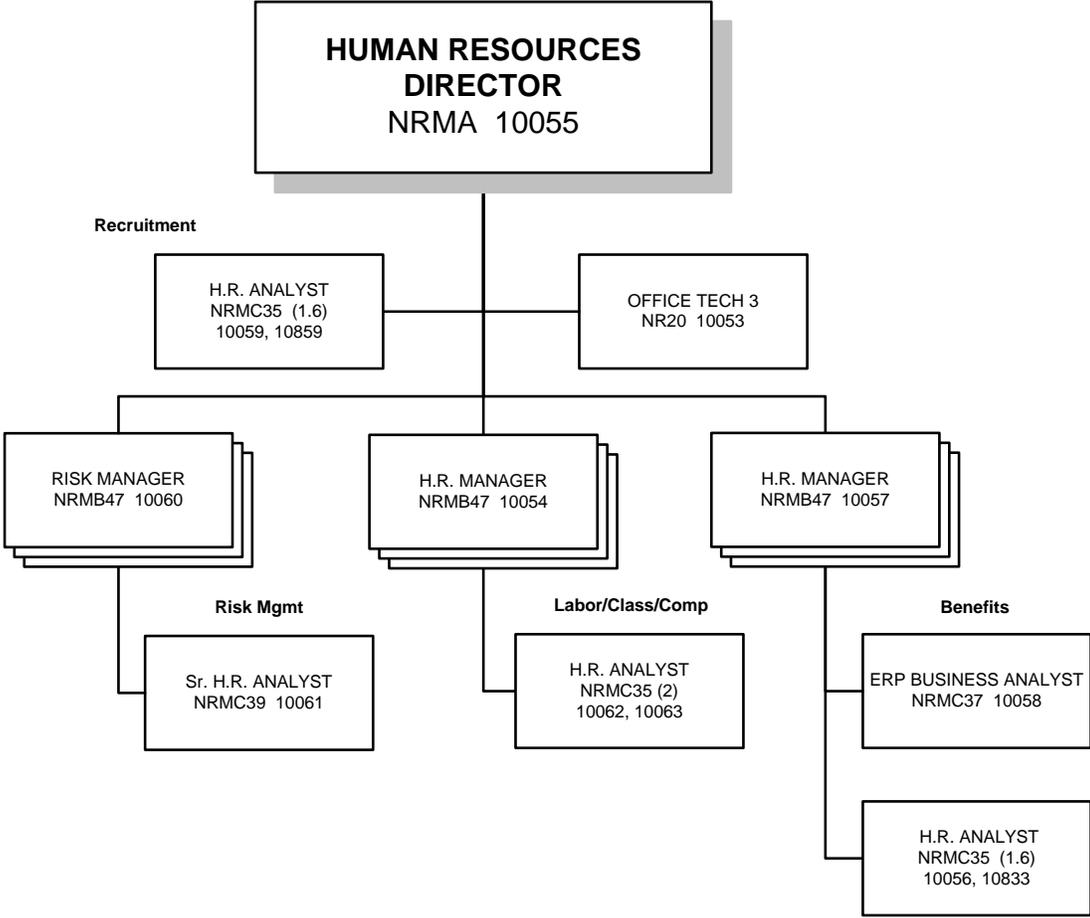


Positions by Major Fund



HUMAN RESOURCES

2013-2014 Biennial Budget



Information Technology

Mission Statement

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

Administration Division

The Information Technology (IT) Administration Division provides strategic technology vision, leadership, and oversight of Kent's IT infrastructure and services. Core activities are conducted in concert with three IT Divisions: Systems, Technical Services and Multimedia. IT Administration's central premise is to work with national, regional, and City department and division-level clients to achieve efficiency and excellence in technology tools and services. The 2013 cost of this program is divided up between the department divisions and staff consisting of the department Director, a Accounting/Administrative Coordinator and a .525 Administrative Assistant 1.

Systems Division

The Systems Division mission is to empower and enable the coordination of data and services between City departments, citizens and the City's standards, policies, and procedures. This mission is accomplished through effective and efficient evaluation, deployment and support of software applications and business system technology. The 2013 cost of this program is approximately \$1,823,200 and consists of a Systems Division Manager and seven Senior Systems Analysts.

Service Category	Support Provided
Business Analysis Support	20+ major level systems 50+ mid-level systems 130+ small-sized systems
Software Operations Engineering Support	20+ major level systems 50+ mid-level systems 130+ small-sized systems
Software & Business System Deployment and Configuration	65+ small to large sized projects
Project Management Support	35+ medium to large sized projects

Technical Services Division

The Technical Services Division provides the services and infrastructure to deliver voice, data and information services to the City of Kent. Technical Services staffs the Information Technology Service Desk, and is responsible for installation, maintenance and operation of the City's Personal Computers, Data Networks, Telecommunications Services, and Wireless Data Networks. Technical Services provides data network connectivity to all City-owned buildings as well as the City's Public Safety Fleet (Police, Fire and EMS). Technical Services provides design assistance for new City Facilities to insure that installed infrastructures meet standards. The 2013 cost of this program is approximately \$2,124,654 and staff consisting of a Technical Services Manager, 2 Network Engineers, 3 Network Specialists, and 3 Technical Support Specialist 2's.

Information Technology

Service Category	Support Provided
PC & Desktops Support	910+ devices
Service Desk Support Calls	3700+
Remote Site Support	25+

Multimedia Division

The Multimedia Division's mission is to facilitate communication of information for the entire City of Kent – citizens and employees – relying on customer-based partnerships to produce a creative, professional, and effective City image/message that efficiently meets our customers' needs and appropriate expectations. The staff in this division consist of a Multimedia Manager, a Video Program Coordinator, a Creative Art Coordinator, a Print Shop Lead, a .68 Printing Technician, and a .75 Multimedia Specialist. The 2013 cost of this program is \$1,108,933.

Service Category	Support Provided
Multimedia Service Requests	300+
Programs Aired on Kent TV21	190+
Collateral Pieces Printed (Impressions)	2.5 million

2013 - 2014 Operating Budget

Information Technology

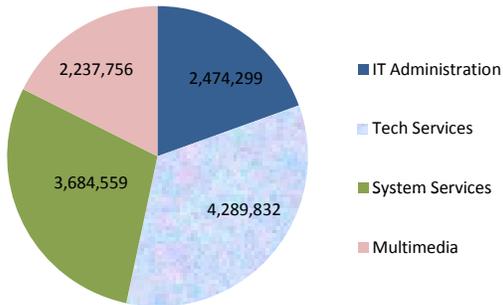
Mission Statement

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

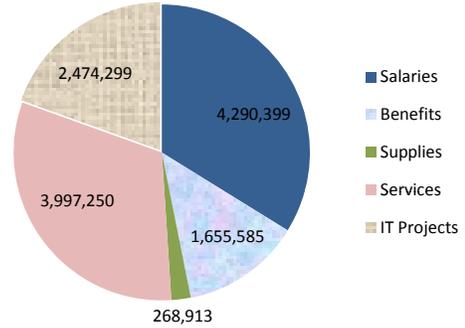
Program Revenue: 12,173,957
 Expenditures: 12,686,446
Net Expenditures: 512,489

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)			
	2013	2014	2013	2014	Program Revenue	General Fund	Annex	Special Rev
IT Capital Projects			1,226,491	1,247,808	2,474,299			
Tech Services	10.515	10.515	2,124,654	2,165,178	4,289,832			
System Services	8.253	8.253	1,823,200	1,861,359	3,172,070		512,489	
Multimedia	0.758	0.758						
Printing	1.408	1.408	560,122	570,169	1,130,291			
Graphics	1.988	1.988	273,130	278,029	551,159			
Cable Media	2.035	2.035	275,681	280,625	556,306			
Total Expenditures	24.955	24.955	6,283,278	6,403,168	12,173,957	-	512,489	-

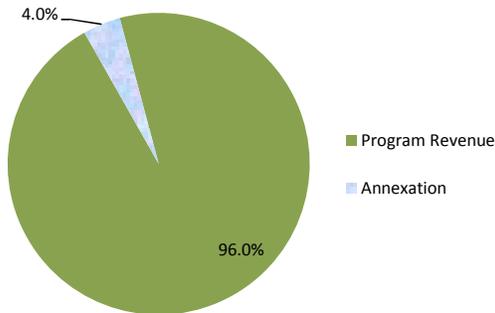
Expenditures by Division



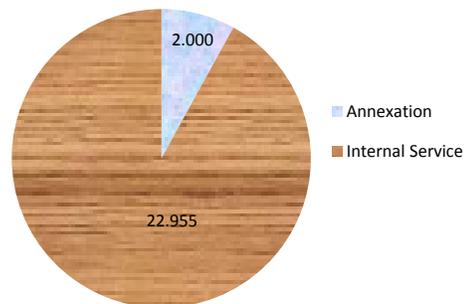
Expenditures by Category



Department Funding Sources

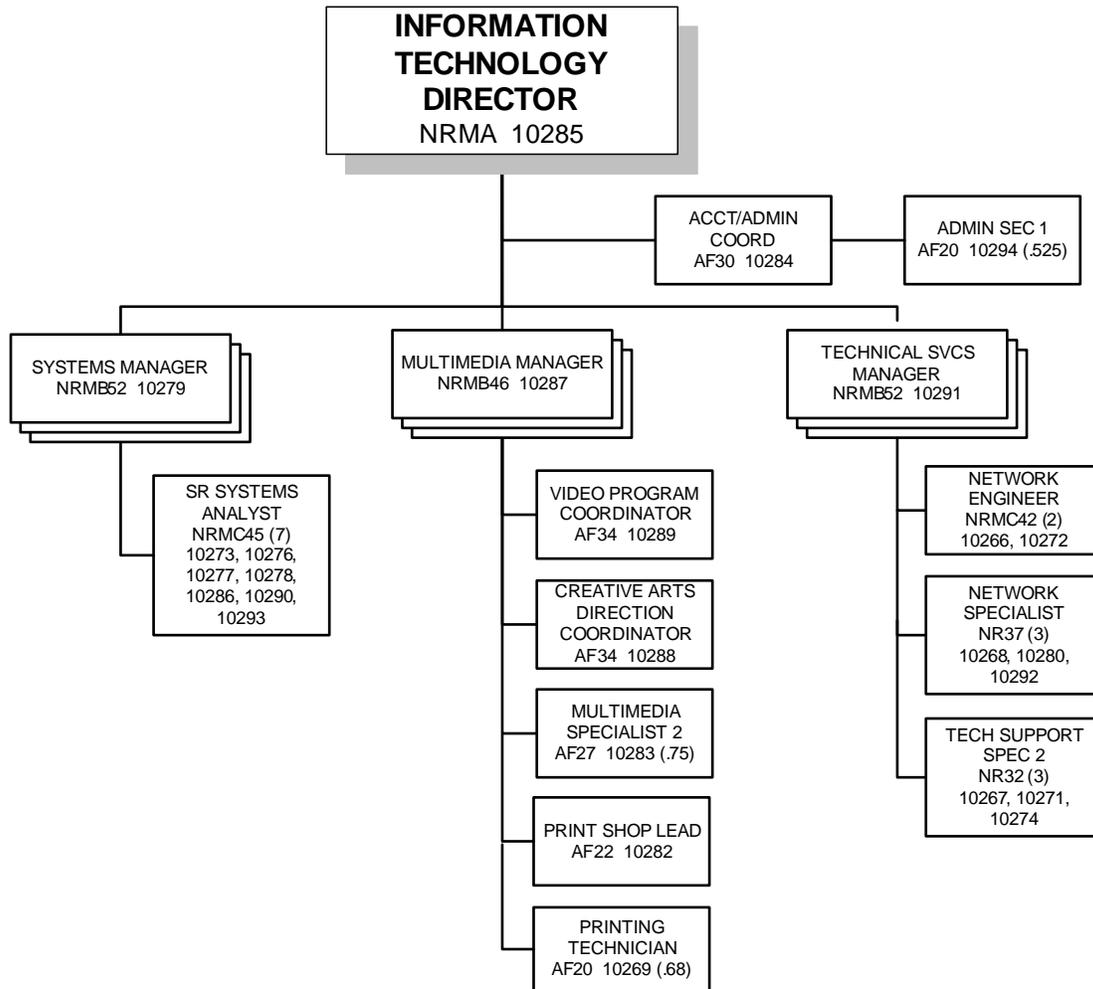


Positions by Major Fund



INFORMATION TECHNOLOGY

2013-2014 Biennial Budget



Law Department

Mission Statement

Leaders in Municipal Law.

Civil Division

The civil division consists of 4 Attorneys (including the City Attorney), a Legal Analyst, and a Legal Secretary. The 2013 budget for this program is \$1,181,074.

- **Advise all City Departments:** Attorneys spend most of their time advising and working with all city departments to solve problems and complete projects or tasks. Examples include: negotiating or mediating internal and external disputes; interpreting and analyzing local, state and federal codes, statutes, and laws; developing and enforcing contracts; providing advice on labor and employment issues; drafting, analyzing and reviewing real property transactions; reviewing public records request responses for legal compliance; and working with city teams to develop creative and effective solutions for projects and tasks. We dedicate 4.5 FTEs to this program.
- **Advise City Council and Other Committees and Boards:** The law department provides support and advice to various boards and committees, to each council committee and to the full council. One FTE is dedicated to this program.
- **Litigation:** Monitor tort litigation covered by our insurance defense program, and defend the city by litigating through our office or through outside counsel, and non-covered claims. We dedicate about .5 FTE to support this program.

Criminal Division

The criminal division consists of a Chief Prosecuting Attorney, 6 Prosecuting Attorneys, 2.8 Legal Secretaries, and a Paralegal. The 2013 budget for this program is \$1,166,906. The following services are provided:

- **Domestic Violence advocacy and education:** Special emphasis to support victims of domestic violence by intensified victim and witness contact, effective safety planning, and individualized support throughout the criminal proceedings. 2.5 FTEs are required to effectively support this program.
- **Criminal Prosecution/Traffic Infractions:** Primarily prosecution of misdemeanor crimes and traffic infractions. In 2012, 5,732 criminal cases and 2,235 infractions were prosecuted. We apply approximately 6.4 FTEs to this program.
- **Law Enforcement Training:** Prosecutors routinely inform and update police officers at regular training sessions regarding the intricacies and details of statutory law and the impact of appellate court decisions on existing laws. We dedicate about .5 FTE to this program.
- **Asset Forfeiture:** Prosecutors appear in court to seize assets confiscated in the arrest and prosecution of a crime. This can be cash, vehicles, or other real or personal property. We dedicate about .4 FTE to this program.

2013 - 2014 Operating Budget Law Department

Mission Statement

Leaders in Municipal Law.

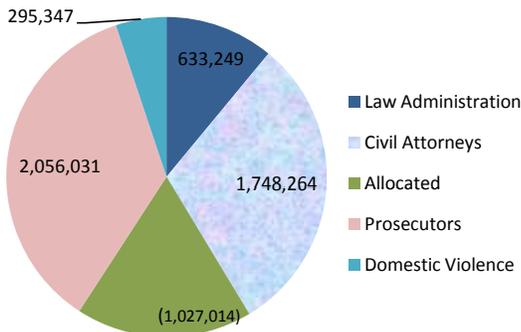
Program Revenue:	30,000
Expenditures:	3,705,877
Net Expenditures:	3,675,877

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)			
	2013	2014	2013	2014	Program Revenue	General Fund	Annex	Special Rev (1)
Law Administration	1.000	1.000	312,886	320,363		556,721	76,528	
Civil Attorneys	5.000	5.000	868,188	880,076	30,000	1,170,454	547,810	
Allocated to Other Funds			(510,952)	(516,062)		(1,027,014)		
Prosecutors	9.800	9.800	1,020,417	1,035,614		269,561	563,782	1,222,688
Domestic Violence			146,489	148,858				295,347
Total Expenditures	15.800	15.800	1,837,028	1,868,849	30,000	969,722	1,188,120	1,518,035

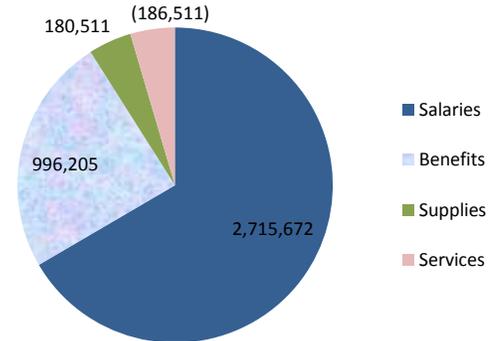
(1) Special Revenues include the following:

Criminal Justice Fund: \$1,518,035 for Prosecutor and Domestic Violence programs.

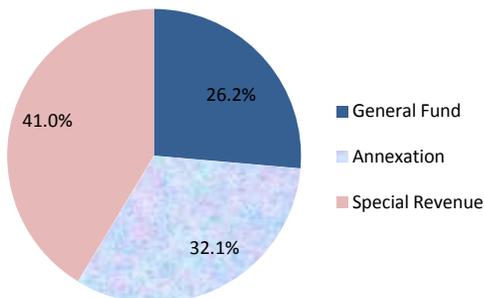
Expenditures by Division



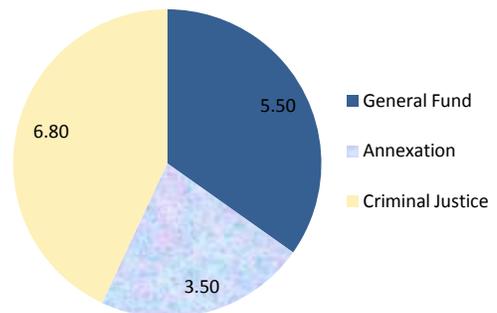
Expenditures by Category



Department Funding Sources

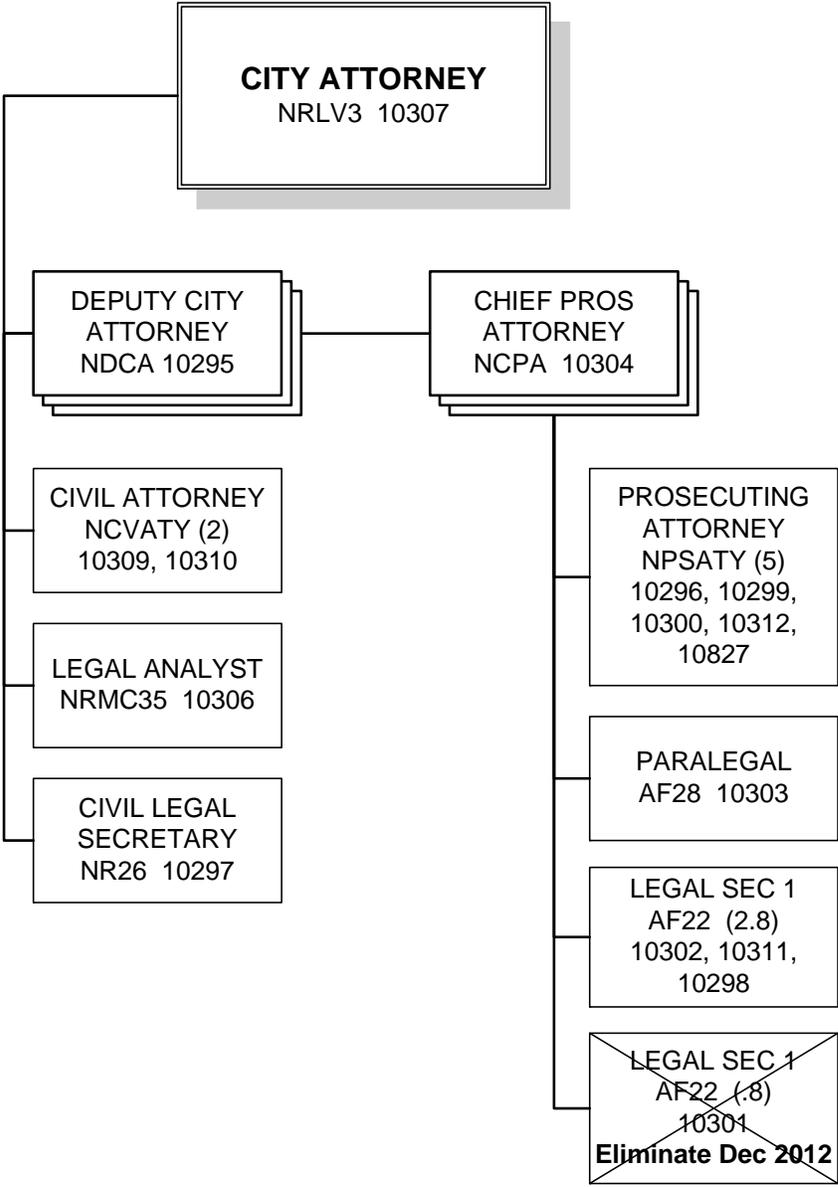


Positions by Major Fund



LAW DEPARTMENT

2013-2014 Biennial Budget



Municipal Court

Mission Statement

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

Court Administration

The Municipal Court consists of two full-time elected judges and one Court Administrator who oversee the Municipal Court and Probation Department. The 2013 budget is \$477,309. As of January 1, 2013, Kent began providing municipal court and probation services to the City of Maple Valley pursuant to an Interlocal Agreement.

Municipal Court

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

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

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

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

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

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

The 2013 budget is \$1,850,867 with an estimated workload of:

Criminal – Filings: 4,846, Charges: 6,410

Infractions – Filings: 16,721, Charges: 24,202

Municipal Court

Probation Department

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

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

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

Probation currently supervises 410 probationers, and we have another 408 cases that are inactive due to outstanding warrants (many come back to probation after the warrant is served and the case is heard by the judge). In addition, Probation manages a daily call-in urinalysis program that currently consists of 23 offenders, and is frequently called upon to conduct immediate urinalysis tests of offenders sent straight over from the courtroom. Probation assures compliance with court orders to preserve public safety, reduce repeat offenders, and reduce jail costs.

The 2013 budget is \$531,991 with a current caseload of 410 Active Cases and 408 inactive due to warrant.

2013 - 2014 Operating Budget Municipal Court

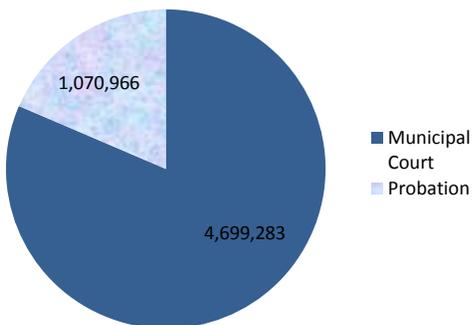
Mission Statement

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

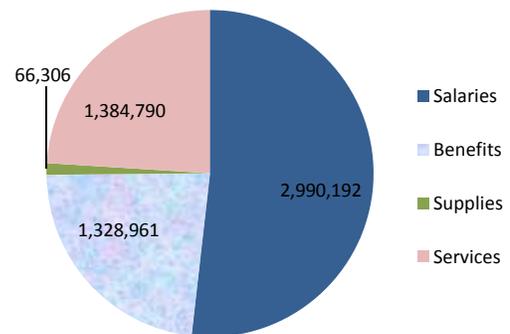
Program Revenue:	4,706,522
Expenditures:	5,770,249
Net Expenditures:	1,063,727

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)			
	2013	2014	2013	2014	Program Revenue	General Fund	Annex	Special Rev
Municipal Court	15.530	15.530	2,328,176	2,371,107	4,706,522	(891,481)	884,242	
Probation	4.750	4.750	531,991	538,975		832,007	238,959	
Total Expenditures	20.280	20.280	2,860,167	2,910,082	4,706,522	(59,474)	1,123,201	-

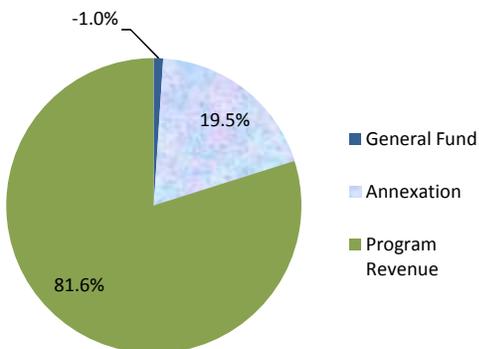
Expenditures by Division



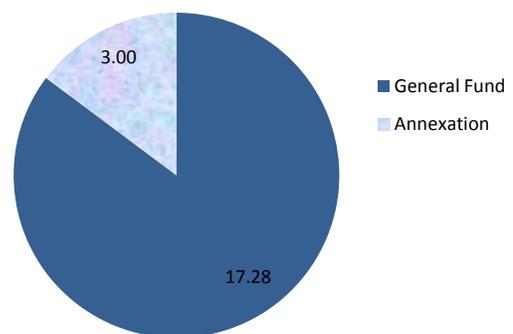
Expenditures by Category



Department Funding Sources

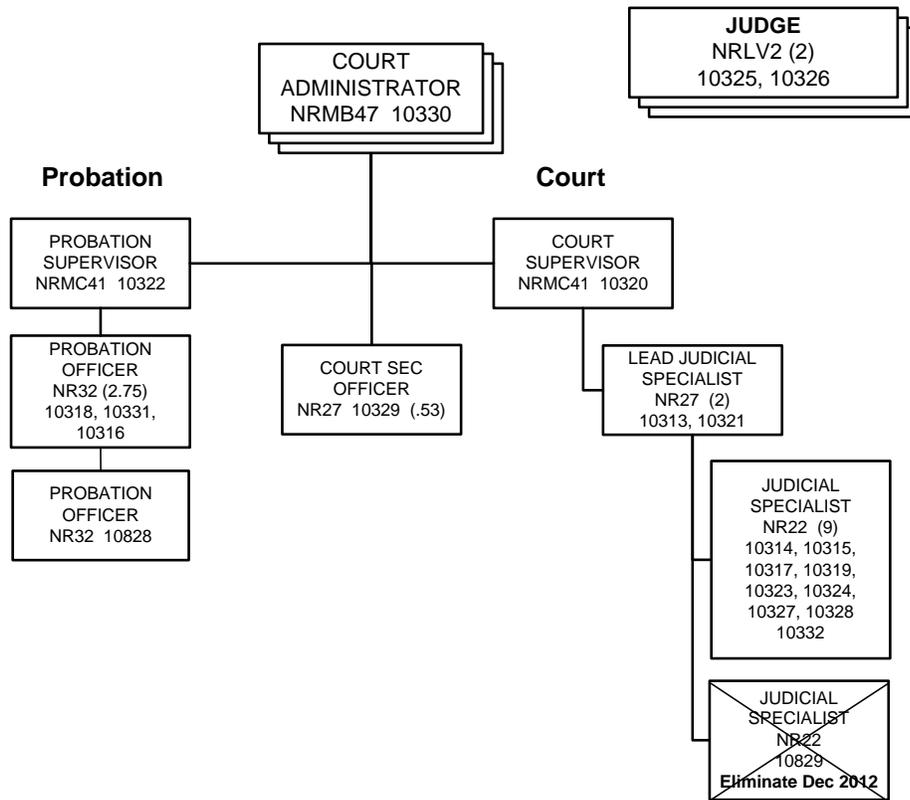


Positions by Major Fund



MUNICIPAL COURT

2013-2014 Biennial Budget



Parks, Recreation & Community Services

Mission Statement

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

Core Service: Steward Public Spaces and Places

Park Planning and Development Division

The Park Planning and Development Division helps create and sustain a coordinated system with parks, trails and open space that is consistent with the community's needs and identified in the Parks and Open Space Plan. The total program budget includes operating and capital funding to implement the Parks Capital Improvement Plan. The operation is overseen by a Division Manager, two Project Managers, and a .525 Program Technician with a net budget of \$307,381.

Responsibilities include:

- Managing long-range planning of improvements to and stewardship of Kent's park system.
- Design oversight and project management of parks-related capital improvement projects.
- Leveraging of city resources through the pursuit of grants
- Oversight of various park volunteer programs.
- Other tasks, such as permit review of development projects and coordination with other departments on projects impacting parks.

Park Operations Division

The Parks Operations Division provides service to all city departments and preserves high quality parks, trails, recreation areas, facility grounds, and athletic complexes through daily maintenance, repairs, and minor construction. Park Operations strive to steward the green spaces placed in our care, as part of maintaining a vibrant, livable community. The division consists of a Superintendent, two Field Supervisors, an Accounting Technician, and 28 Maintenance Workers with a net budget of \$5,238,715.

Responsibilities include:

- Support of community events, concerts, athletic tournaments, league play, cultural projects, seasonal festivals, adopt-a-park, and volunteer projects.
- Stewards of parks, trails and open space.
- Maintenance of:
 - Downtown core.
 - Community, neighborhood and special purpose parks.
 - City facility grounds.
 - Athletic complexes.

Facilities Division

The Facilities Management Division is responsible for providing safe, healthy and well maintained city facilities at a high level of aesthetics, functionality and sustainability for our citizens and city employees. The operation is managed by a Superintendent, three Supervisors, two HVAC Techs, six Maintenance Workers, one Lead Custodian, nine Custodians, one Ergonomics and Facilities Services Specialist, and an Accounting Services Assistant 3 with a net budget of \$4,993,163.

Parks, Recreation & Community Services

Responsibilities include:

- Maintenance and repair of city facilities and systems within them - heating, ventilation, air conditioning, plumbing, electrical, fire alarms, sprinklers, and lighting.
- Building security.
- Space planning.
- Tenant improvement construction projects.
- Custodial services and recycling.

Riverbend Golf Complex

The Riverbend Golf Complex offers a variety of programs and activities designed to meet the needs of every skill level and age group. The four revenue centers are managed with 11.35 FTE's. As an Enterprise, the complex is responsible to sustain its \$3,057,054 annual operation with self-generated revenue and no General Fund support. The golf complex consists of four revenue centers:

- The 18-Hole Golf Course is a championship length golf course that offers a quality experience for golfers of all abilities.
- The Par 3 course offers the opportunity for children and beginners to learn the game and improve their skills - for better players this course offers a chance to test their short games.
- The Driving Range offers a wide variety of activities, from hitting range balls, private and group lessons, junior camps and clinics, to miniature golf.
- The merchandise center is a fully stocked retail Pro Shop which offers a variety of brand name golf equipment and club services at competitive prices.

Core Service: Investments in the health and well-being of our community

Recreation Division

Under the direction of the Recreation Superintendent, the major programs include:

- Kent Commons/Athletics Division provides programming for youth and adult athletics, recreation, cultural arts, fitness, leisure, and community education classes. This team provides central registration, information, data entry support and coordination of the joint-use agreement for facilities with the Kent School District. Services also include managing and scheduling the Kent Commons Community Center, Lake Meridian beach lifeguards, sport fields, passive parks, Neely Soames House, and Kent Memorial Park building. It operates with the support of a Facility Manager, Support Specialist, five Program Coordinators, 3.75 Program Assistants, an Administrative Assistant and .63 Accounting Services Assistant, with a net budget of \$1,478,711.
- The Cultural Programs Division provides cultural opportunities to improve the quality of life, enhance the aesthetic environment, and to promote Kent as a center for great arts. The Division is comprised of a Manager, one Program Coordinator, and an Administrative Assistant, with a net budget of \$703,602.

Parks, Recreation & Community Services

- The Adaptive Recreation Division provides a wide range of services, programs and activities for citizens with disabilities – primarily those with developmental, mental and physical disabilities. This division is comprised of a Program Coordinator and an Administrative Assistant, with a net budget of \$294,162.
- The Youth and Teen Division provides a full-range of afterschool, evening and weekend recreational activities for youth and teens ages 6-19 that do not typically access traditional services. The goal is to facilitate youth activities which are “youth driven,” to strengthen self-esteem and leadership skills, and to empower teens to become valued partners in the community. The division is comprised of a Facility Manager and three Program Coordinators, with a net budget of \$909,554, of which \$844,139 is supported by the City’s Youth and Teen Special Revenue Fund.
- The Senior Activity Center provides recreation, education, social, nutrition and health related programs and services to the senior population, ages 50+ in the Kent area. The goal is to enhance their dignity, support their independence and encourage involvement in the community. The Senior Center is comprised of a Facility Manager, three Program Coordinators, an Administrative Assistant and a .53 FTE Van Driver, with a net budget of \$940,626.

Housing and Human Services Division

The Housing and Human Services Division provides a community investment that improves the quality of life and self-sufficiency for residents. Comprised of a Manager, a Senior Coordinator and a Coordinator supported by the general fund with a total budget of \$2,059,728. Human Service agency support is \$828,660 in direct support to local agencies. The Community Development Block Grant program supports a Coordinator, a Field Supervisor, two Maintenance Workers and a Human Services Specialist with a total program budget of \$748,000 in federal grants.

**2013/2014
Human Services
Funding Recommendations**

Agency	Program	2013
Catholic Community Services of W Washington	Volunteer Chore Services	\$10,000
Catholic Community Services of W Washington	Homeless Services Program	\$55,000
Child Care Resources	Child Care Financial Assistance	\$26,000
Children's Home Society of Washington	Early Head Start in South King and North King	\$20,000
Communities in Schools of Kent	Mentorship and Service Coordination	\$35,000
Crisis Clinic	Community Information Line	\$5,000
Domestic Abuse Women's Network (DAWN)	Domestic Violence Continuum of Services	\$65,000
Dynamic Family Services	Children with Special Needs	\$55,000
HealthPoint	Medical/Dental Program	\$30,000
Jewish Family Service	Refugee & Immigrant Service Centers	\$10,000
Kent Food Bank and Emergency Services	Kent Food Bank	\$70,000
Kent Youth and Family Services	Preschool, Outreach, Clinical, Transitional Hsg	\$125,000
King County Bar Foundation	Community Legal Services (CLS)	\$10,000
King County Sexual Assault Resource Center	Comprehensive Sexual Assault Services	\$22,660
Mercy Housing	Homeless Case Management	\$10,000
Multi-Service Center	Housing Continuum	\$151,000
Neighborhood House	Employment & Family Self Sufficiency	\$10,000
Pediatric Interim Care Center Inc	Interim Care of Drug-Exposed Infants	\$10,000
Senior Services	Volunteer Transportation	\$10,000
Sound Mental Health	Path Program	\$12,000
South King Council of Human Services	Capacity Building Project	\$10,000
Ukrainian Community Center of Washington	Russian/Ukrainian Refugee Assistance Project	\$10,000
Valley Cities Counseling and Consultation	Senior Counseling at Kent Senior Center	\$32,000
Washington Women's Employment & Education (WWEE)	REACH Plus	\$35,000
Total		\$828,660
Available Funding	6.96 per capitax	119,200
		\$828,936

2013 - 2014 Operating Budget
Parks, Recreation & Community Services

Mission Statement

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

Program Revenue	20,167,732
Expenditures	48,355,426
Net Expenditures	28,187,694

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)			
	2013	2014	2013	2014	Program Revenue	General Fund	Annex	Special Rev (1)
Parks Administration	3.000	4.000	743,221	849,212		1,170,390	422,043	
Animal Control			270,000	278,100		425,326	122,774	
Parks Planning & Dev	4.525	4.525	307,381	313,134		292,069	328,446	
Recreation								
Cultural Arts	4.000	4.000	391,059	397,359	16,000	724,952	47,466	
Cultural Events			67,946	69,070	111,617	25,399		
Arts Commission			147,510	145,838	151,078	142,270		
City Arts Program			238,200	238,200		476,400		
Recreation Programs	12.630	12.630	2,670,624	2,732,517	2,392,406	2,985,593	25,142	
Aquatics Programs			77,545	77,754		155,299		
Kent Meridian Pool			97,512	99,462		196,974		
Youth/Teen (2)	4.000	4.000	929,054	942,942	39,000	3,574	128,759	1,700,663
Adaptive Recreation	2.000	2.000	377,209	382,418	166,509	593,118		
Camps			122,571	123,879	235,032	11,418		
Senior Center	5.530	5.530	1,380,979	1,414,458	884,978	1,607,425	303,034	
Human Services								
Human Services	3.000	3.000	1,130,745	1,137,036		1,873,796	546,080	50,000
Human Service Agencies			928,980	928,980		1,655,865		
Comm Dev Block Grants	5.000	5.000	748,000	748,000				1,496,000
Golf Complex								
18-Hole Course	7.250	7.250	1,727,582	1,754,017	3,397,599			84,000
Par 3 Course	1.550	1.550	294,944	299,546	594,490			
Driving Range	1.800	1.800	479,598	488,012	967,610			
Merchandise Center	0.750	0.750	554,930	565,013	1,119,943			
Facilities Management	24.000	24.000	4,999,163	5,092,307	10,091,470			
Parks Operations								
Park Maintenance	30.000	30.000	4,970,747	5,080,559		9,134,894	916,412	
Street Trees	2.000	2.000	267,968	274,145				542,113
Total Expenditures	111.035	112.035	23,923,468	24,431,958	20,167,732	21,474,762	2,840,156	3,872,776

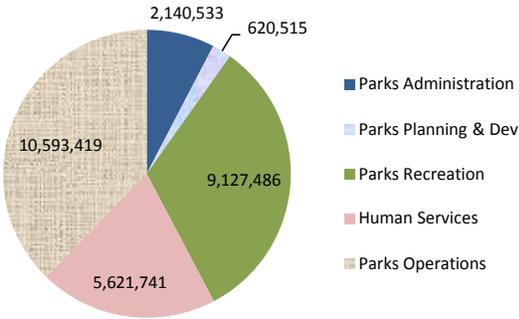
(1) Special Revenues include the following:

- Street Operating Fund: \$542,113 for street tree maintenance program
- Youth/Teen Fund: \$1,784,663 for various Youth/Teen programs
- Criminal Justice Fund: \$50,000 for KYFS-Youth Violence Prevention program
- Community Development Block Grant: \$1,496,000 for block grant funded human services programs

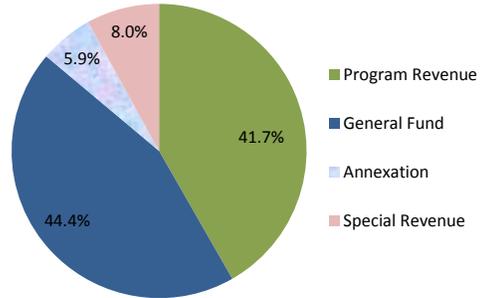
(2) includes \$206,832 for youth/teen programs managed by the Police Department

2013 - 2014 Operating Budget Parks, Recreation & Community Services

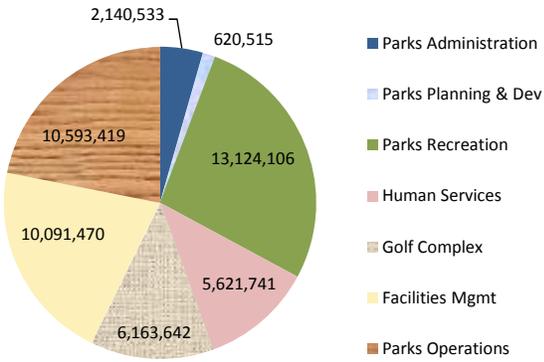
Net Expenditures by Division



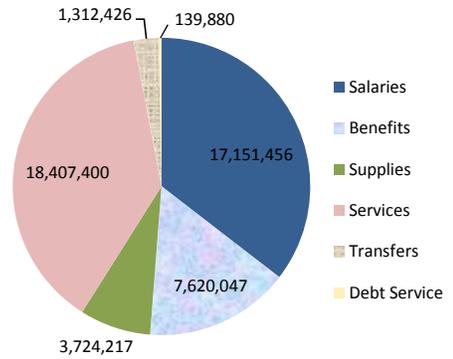
Department Funding Sources



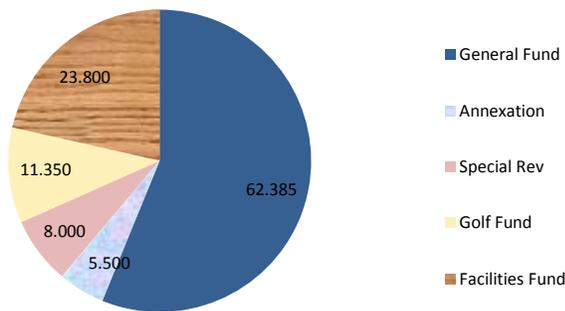
Expenditures by Division



Expenditures by Category



Positions by Major Fund



Police Department

Mission Statement

The Kent Police Department partners with our community to:

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

Patrol Division

In addition to the personnel listed below, the Patrol Division has one Assistant Chief, three Commanders who oversee different sections of the division and one Administrative Sergeant who handles Fleet, Field Training Officers (FTO) and Logistics duties for the division. There are also two School Resource Officers assigned to our local schools. There is one Administrative Assistant. One Commander's position is unfilled in 2012. The total 2013 Patrol Division budget is \$15,228,513.

Patrol Unit:

- Comprised of approximately 60 uniformed officers and 10 sergeants
- Responsible for general law enforcement and are the bulk of our uniformed police officers
- Respond to calls for service for crimes that are in progress or that have already occurred
- Conduct investigations and complete written reports
- In 2012, the unit responded to over 78,000 calls for service and completed over 16,600 case reports
- 2013 Patrol Unit budget is \$13,941,797.

Traffic Unit:

- Comprised of ten officers, one part-time parking enforcement officer and one sergeant
- Fleet consists of motorcycles, marked vehicles and unmarked enforcement vehicles
- Responsible for traffic enforcement, traffic related calls for service, and collision investigations
- Participate in dignitary escorts, traffic safety education, and school safety initiatives
- Conduct targeted emphasis patrols to impact significant traffic safety issues
- Collaborate with local and regional police agencies on DUI, aggressive driving, illegal street racing and seatbelt enforcement
- Participate in dozens of special emphasis patrols throughout the year
- In 2012, the unit handled 4,707 calls for service and issued over 15,000 enforcement citations
- 2013 Traffic Unit budget is \$1,266,259.

Special Operations Unit (SOU):

- Comprised of four bicycle officers and one sergeant
- Conduct police operations in areas that are not accessible to most vehicles and in areas of high foot traffic
- Conduct marine patrols on Lake Meridian
- In 2011, the marine officers conducted 125 vessel safety inspections and provided over 175 hours of boat patrols on the lake
- Provide police services to community events including 4th of July Splash Dragon Boat Races, Cornucopia Days and the City of Kent outdoor concerts.
- In 2012, the Special Operations Unit generated 733 reports
- 2013 Special Operations Unit budget is \$20,457.

Police Department

Investigations Division

In addition to the personnel listed below, the Investigative Division has one Assistant Chief and two Commanders, one civilian Crime Analyst, and two civilian Community Education Specialists who support our intelligence led policing initiative. In addition, five Detectives and one Sergeant are assigned to work with regional impact teams. There are two part-time positions; one supports the Volunteers in Police Services and the other coordinates the Traffic School. The total 2013 Investigations Division budget is \$4,651,125.

Detective Unit:

- Comprised of 16 detectives and 2 sergeants
- Conduct follow up for all referred major crime investigations
- Provide after hours response for critical incidents
- Monitor status of all registered sex offenders residing in Kent
- Last year detectives followed up on more than 1,500 referred criminal investigations
- 2013 Detective Unit budget is \$2,732,128.

Special Investigations Unit (SIU):

- Comprised of four detectives and one sergeant
- Focus on crime trends that produce a significant impact on the community
- Support regional impact teams including the Innocence Lost Task Force, Valley Narcotics Enforcement Team, and Valley Gang Unit
- 2013 Special Investigations Unit budget is \$1,221,732.

Neighborhood Response Team (NRT):

- Comprised of four patrol officers and one sergeant
- Oversee community conditions within one of four geographic areas
- Maintain awareness of local crime trends and developing response plans
- Coordinate local awareness efforts with the Community Education Unit (CEU) through Block and Business Watch, National Night Out, Youth Conference and community outreach
- One of two Public Education Specialists in the CEU also serves as the regional Target Zero traffic safety coordinator
- 2013 Neighborhood Response Team budget is \$697,265.

Support Services Division

In addition to the personnel listed below, the Support Services Division has one Assistant Chief, one Recruitment Officer, one Support Services Manager, one Financial Analyst, one Research and Development Analyst, and two Administrative Assistants. Included in the budget are Police Administration, Facilities, and Communications. The total 2013 Support Services Division budget is \$12,386,531.

Records Unit:

- Comprised of eight specialists and two supervisors
- Maintain case files, process court orders, run criminal checks, and maintain the police reporting data base
- Provide walk-in services to the public during limited hours for non-emergency information, fingerprinting, and meetings with department staff
- Due to budgetary constraints one specialist position was eliminated this past year
- 2013 Records Unit budget is \$1,884,296.

Police Department

Evidence Unit:

- Comprised of two evidence custodians and one supervisor
- Responsible for storage and disposal of property and evidence
- Responsible for crime scene processing in conjunction with the Detective Unit
- Processed over 11,000 items submitted in 2011 and disposed of over 10,000 items
- 2013 Evidence Unit budget is \$294,775.

Training Unit:

- Comprised of a range master and one sergeant
- Provide training for all sworn and civilian staff in the department
- Utilizes officers from other units to logistically carry out required annual training
- All sworn staff is required to attend mandatory minimum 24 hours of training per year
- One records specialist position eliminated and moved back to the Records Unit
- 2013 Training Unit budget is \$737,309.

Corrections:

- Comprised of 17 officers, 6 sergeants and a commander
- Corrections contracts to outside providers for food and medical services
- Responsible for booking and housing of all misdemeanor arrests made by the Kent Police Department
- Felony arrests are held for a short time and then transferred to the King County Jail after charges are filed
- Provide inmate programs as alternatives to incarceration to include work release, and supervised work crews
- Programs personnel determine inmates eligible for electronic home detention services
- 2013 Corrections budget is \$4,269,746.

Police Administration, Facilities and Communications:

- Police Administration includes the Chief of Police
- Department telephone and computer services, liability insurance, professional services, print shop, equipment rental, and property rental
- Valley Communications Center services and cell phones
- 2013 Police Administration, Facilities and Communications budget is \$5,200,405.

2013 - 2014 Operating Budget Police Department

Mission Statement

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

Program Revenue:	1,475,494
Expenditures:	65,344,387
Net Expenditures:	63,868,893

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)			
	2013	2014	2013	2014	Program Revenue	General Fund	Annex	Special Rev (1)
Police Administration								
Administration	5.500	5.500	2,048,191	2,173,409	35,229	3,913,047	273,324	
Facilities			459,742	480,560		940,302		
Communications			2,692,472	2,769,428		4,374,946	1,086,954	
Training	2.000	2.000	624,584	633,775		1,141,245	77,142	39,972
Support Services								
Records	12.000	12.000	1,884,296	1,918,671	81,086	3,369,808	352,073	
Investigations & Evidence	22.000	22.000	3,026,903	3,065,225	431,101	4,412,024	806,948	442,055
Patrol								
Patrol	107.000	107.000	14,664,511	15,046,459	418,956	23,026,704	4,113,965	2,151,345
K-9	4.000	4.000	700,450	713,759		1,414,209		
Traffic	8.000	8.000	1,189,261	1,214,882		1,997,042	407,101	
Parking	0.750	0.750	76,998	79,103		114,878	41,223	
Crime Prevention Education (2)	2.000	2.000	94,787	97,615		72,395	120,007	
Corrections	25.500	25.500	4,269,746	4,351,344	509,122	6,315,901	1,731,783	64,284
Special Programs	1.000	1.000	167,556	159,689				327,245
VNET Task Force	2.000	2.000	253,947	256,713				510,660
Joint Training Center			112,725	117,586		230,311		
Total Expenditures	191.750	191.750	32,266,169	33,078,218	1,475,494	51,322,812	9,010,520	3,535,561

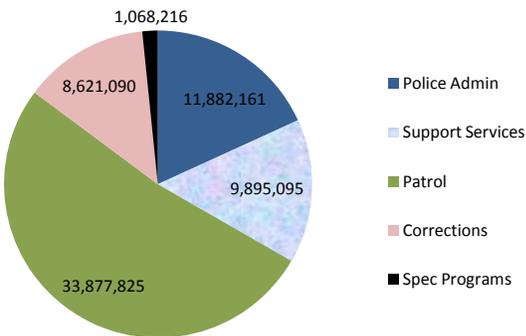
(1) Special Revenues include the following:

Criminal Justice Fund: \$2,697,656 for Investigations, Patrol, Traffic and Corrections programs.

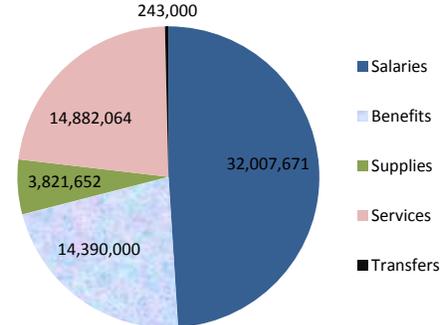
Special Programs: \$837,905 for programs such as Seized Assts, VNET Task Force and Boat Registration & Safety

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

Expenditures by Division

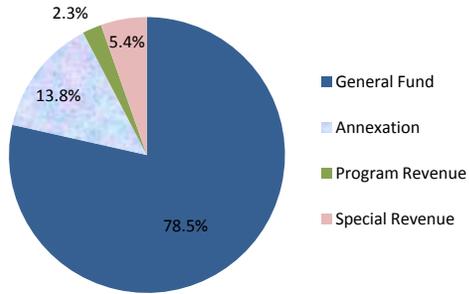


Expenditures by Category

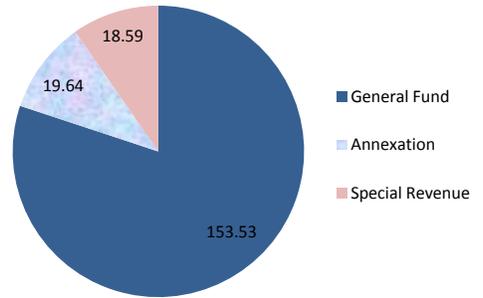


2013 - 2014 Operating Budget Police Department

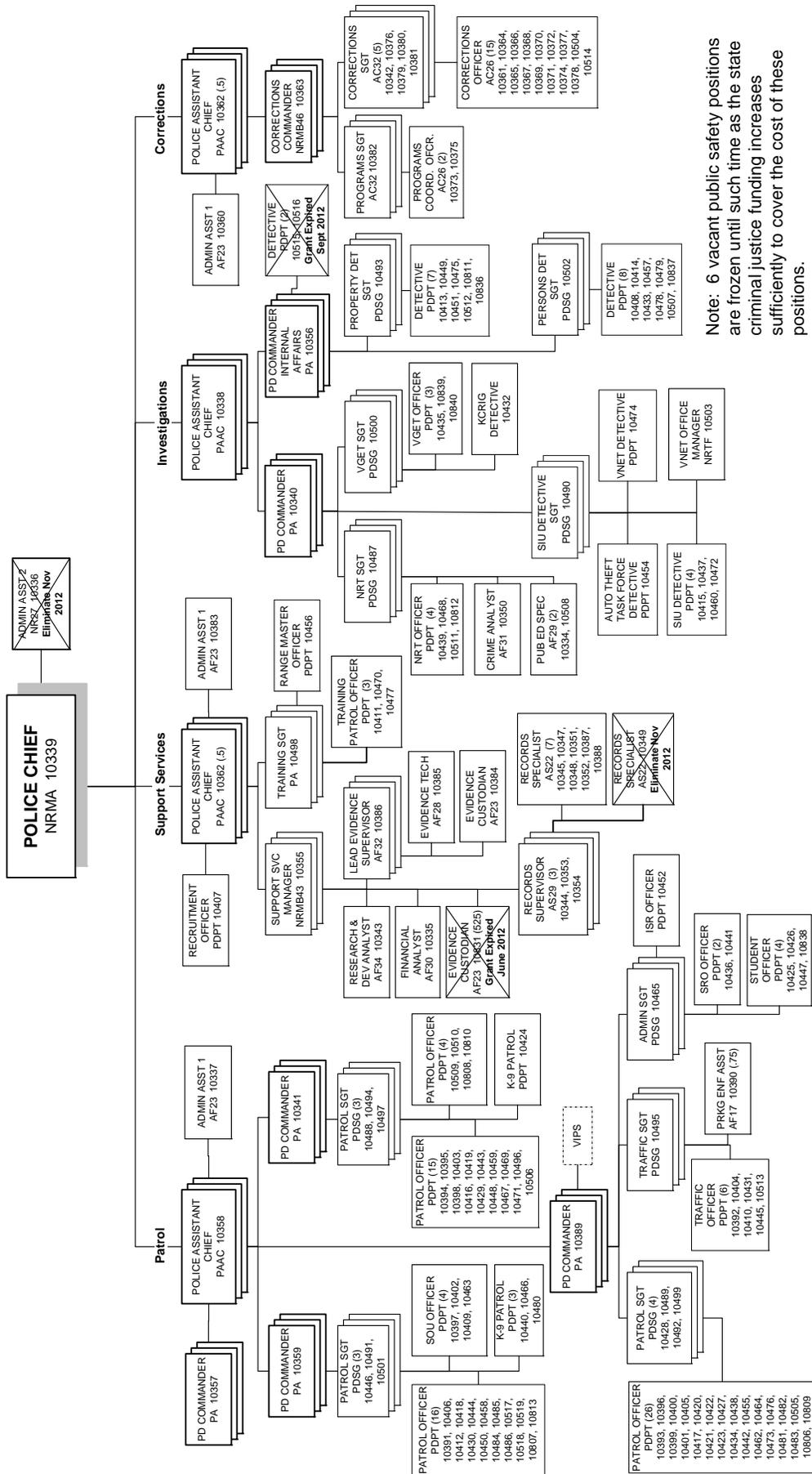
Department Funding Sources



Positions by Major Fund



POLICE DEPARTMENT 2013-2014 Biennial Budget



Note: 6 vacant public safety positions are frozen until such time as the state criminal justice funding increases sufficiently to cover the cost of these positions.

Public Works

Mission Statement

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

Public Works Operations

The Operations Division is comprised of 94 full time employees (FTE) dedicated to maintaining City infrastructure for the Storm Drainage, Sanitary Sewer, Water, and Solid Waste Utilities, Street System, and Fleet Services. Given the seasonal nature of a portion of our work (i.e., vegetation) we depend upon a substantial part time employee (PTE) workforce that can be as large as 23 during the peak season. As a Division comprised of First Responders, we are committed to maintaining essential services during times of inclement weather and emergencies.

Operations Administrative and Technical Services

Public Works Operations Administrative (5 FTE) and Technical Services (4 FTE) subsections provide a variety of managerial, clerical, accounting, administrative, timekeeping, training and technical services for the Operations and Engineering Divisions. These sections are comprised of the Operations Manager, Administrative Services Supervisor, Accounting Technician, System Support Specialist, Accounting Services Assistant, Engineering Supervisor, Technical Systems Analyst, Operations Technical Analyst, and the Pavement Management Analyst. The essential functions include:

- Payroll processing and adjustments for all staff.
- Journal Entry and month end processing for financial transfers, billing and tracking.
- Hansen Data Entry/Support for daily field work, group projects and tracking.
- Invoicing for outside vendors and damage to City property.
- Procurement cards reconciliation, auditing, vendor payments and small contracts for Operations.
- Maintain personnel and all other PW Operations related files.
- Manage the training needs for the Department- identify training requirements for each employee, oversee the development of training programs, and track compliance.
- List and plan specific infrastructure improvements for street, water, sanitary sewer, and storm drainage utilities.
- Manage software and technological hardware for maintenance of the City's infrastructure (HANSEN, CCG Faster, Centerline)
- 2013 Budget of \$2,071,979 funded by a combination of General, Fleet, Water and Utility funds.

Street Operations

The Operations Street Section provides safe roadways and sidewalks through rehabilitation and repairs; bridge and structure inspections; repair and replacement of signs and markings; vegetation management control including irrigation repair and replacement, wetland monitoring and maintenance; snow and ice control operations; litter control. Assist other departments, divisions and/or sections with traffic control during special events. This section consists of 26 FTE comprising of the Street Superintendent, 3 Field Supervisors, 2 Maintenance Worker IV's, 12 Maintenance Worker III's, and 8 Maintenance Worker II's within three subsections; Traffic Signs & Markings, Street Maintenance, and Vegetation. Services include:

Public Works

- Street Maintenance subsection (8 FTE) is charged with the maintenance of 730 lane-miles of streets, curb and gutters, sidewalks, gravel shoulders, and alleys.
- Signs and Markings subsection (5 FTE) maintains 14,000 signs, 1.4 million LF of markings, and guardrails within the right-of-ways. It also provides traffic control for events that require road closures. Two of the five FTE positions are Solid Waste Utility.
- Vegetation subsection consists of Street Vegetation (4 FTE), Water Vegetation (2 FTE), Storm/Sewer Vegetation (6 FTE).
 - Storm vegetation provides service to the City by maintaining storm detention ponds, bio-swales, and ditches.
 - Water vegetation maintains vegetation around maintains water sources, facilities, and transmission main corridors.
 - Street vegetation maintains the vegetation around parking lots, planter strips, people paths and roadside herbicide spraying.Together the vegetation employees mow 75 million square feet annually. The Solid Waste employees have removed 80+ tons of garbage from the right of way in the last 12 months.
- 2013 Budget of \$3,512,883, funded by General Fund, Annexation and Street Fund.

Water Operations

The Water Section operates and maintains Kent's water system and infrastructure in a manner that provides for the supply and delivery of safe, clean, drinkable water to meet the domestic, fire, and life safety demands of its customers. This section consists of 24 FTE comprising of the Water Superintendent, 4 Field Supervisors, 2 SCADA Technicians, a Water Treatment Technician, 5 Maintenance Worker IV's, 7 Maintenance Worker III's, and 4 Maintenance Worker II's within four subsections; Facilities, Treatment, Hydrants/Meters, and Mains/Services. Essential water system elements include:

- Meeting state and federal drinking water regulations for water treatment, quality, distribution, and reporting.
- Sampling and testing water quality parameters, and source water protection through the wellhead protection program.
- Maintenance and operation of all water supply structures and facilities including buildings, grounds, reservoirs, control systems, wells, pumps, pressure reducing valves, controls and telemetry system for both remote Water and Utility sites. There are 28 water sources, 13 generators, 6 pump stations, 25 million gallons of storage facilities, 10 pressure reducing stations and the SCADA system.
- Maintenance and repair of the City water distribution system which is comprised of 280 miles of piping ranging from 2-inch to 36-inch in diameter and 13,811 service connections.
- Annual maintenance, testing & calibration of large user water meters (3" and above).
- Preventative maintenance and repair or replacement of 2,850 fire hydrants.
- Utility locating for all city infrastructures as part of the One Call program to protect City assets.
- 2013 Budget \$17,794,479 in the Water Enterprise Fund.

Utilities Operations

The Utilities Section provides operation and maintenance of the Storm Drainage and Sanitary Sewer systems; including maintenance of mainlines, pump stations, and other facilities used in the collection and disposal of storm drainage and wastewater from residential, commercial, and industrial users within the City of Kent franchise area meeting the requirements of Federal, State,

Public Works

and local regulations. This section consists of 23 FTE comprising of the Utilities Superintendent, 2 Field Supervisors, 4 Maintenance Worker IV's, 10 Maintenance Worker III's, and 6 Maintenance Worker II's within three subsections; TV/Pump Stations, Sanitary Sewer, and Storm Drainage. The services provided include:

- The Storm Drainage subsection (13 FTE) inspects, maintains, cleans, and repairs the City storm system; responds to flooding events; and supports the City NPDES program.
- Utilities also have 3 FTE's performing private storm inspections and public education for 1,705 multifamily, commercial and industrial facilities and 205 industrial waste sites.
- The Wastewater and TV/Pump Station subsection (9 FTE) oversees, inspects, and cleans the City's 200 miles of sanitary sewer pipelines and 6,000 manholes. The main goal is to keep the sewer flowing within the pipes, working to avoid backups that can lead to overflows. They are also responsible for operating and maintaining the 8 sewer and 12 storm drainage pump stations. These employees also evaluate the condition of new and existing storm and sewer pipelines utilizing closed circuit TV cameras.
- 2013 Budget \$24,411,659 in the Sewer Enterprise Fund and \$19,195,708 in the Drainage Enterprise Fund.

Fleet/Warehouse Operations

The Fleet/Warehouse Section delivers, professional, and cost effective services for the City's diversified fleet and citywide communication systems. This section consists of 12 FTE comprising of the Fleet Superintendent, 2 Field Supervisors, a Senior Mechanic, a Parts Specialist, 3 Mechanic II's, a Radio Technician, an Accounting Technician, a Maintenance Worker III, and a Maintenance Worker II. The services provided include:

- Fleet is responsible for the operations and maintenance for the City's 554 vehicle fleet. This includes equipment repair by our ASE certified technicians. Police vehicle repairs, motor pool and specialty vehicle repairs and maintenance. Fleet also has a parts shop with a \$121,000 inventory to expedite repairs.
- Warehouse has 3 employees and as a team issue parts, hydrant water meters, maintain a stocked warehouse with \$315,000 in inventory, performs small equipment repair, run the motor pool, assist Fleet with transportation of vehicles for service and repairs, process work orders, negotiate vendor pricing, teach certification classes, monitor yard stock piles and haul spoils.
- Radio & communication consists of 1 employee who monitors compliance regulations with the FCC, provides new and used vehicle radios, emergency lighting, GPS, camera systems, Opticom and repairs mobile and handheld radios. The employee also supports Emergency Management, strategic planning for communication and maintains the communication equipment database.
- 2013 Warehouse Budget is \$395,159; Fleet Budget is \$4,285,422.

Public Works Engineering

Engineering Administration

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

Public Works

The accounting section of Administration consists of an Accounting Supervisor, an Accounting Technician and a Financial Analyst. Their key responsibilities include:

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

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

- Provide assistance to the Director and City Engineer
- Prepare materials for Public Works Committee and Council
- Records Management
- Customer Service
- Cross Connection Support
- Contract preparation
- Total 2013 Administrative Budget \$1,554,294

Design Engineering

This section is comprised of (12) personnel, a Manager, three Supervisors, a Senior Project Engineer, two Project Engineers, four Senior Engineering Technicians, and a Project Analyst. Design Engineering is responsible for managing all aspects of Public Works road, storm water, sanitary sewer and water projects which include the following:

- Grant applications
- Project scoping
- Cost estimating
- Permitting
- Right-of-Way acquisition
- Preparation of plans and specifications
- Private utility coordination
- Budgets
- Schedules
- Public information plans
- Coordination with Construction Management to resolve problems during construction
- Project closeout
- 2013 Budget of \$1,257,548

Also included in this section is the GIS group which includes (5) personnel, a Supervisor and four GIS Analysts. The City's Geographic Information System (GIS) group maintains and develops the City's extensive digital map database that has been compiled over the last 25 years. This database includes information about the City infrastructure along with hundreds of map layers and associated records. This group also provides data, maps and reports to the organization, other agencies and the general public.

Environmental Engineering

The Engineering group is comprised of (8) personnel, a Manager who oversees the Engineering and Conservation groups, a Supervisor, an Engineer III, Engineer II, Engineer I, and three Storm/Drainage Facilities Inspectors.

Public Works

Environmental Engineering provides Engineering and Conservation Sciences services to the City through projects and programs related to stormwater, drinking water, natural resources and waste management. This group also provides public outreach and education as a component of each project and program. This group's main responsibilities are:

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

The Conservation group includes (8) personnel, a Supervisor, an Environmental Scientist, two Conservation Coordinators, an Engineering Technician, two Cross Connection Control Inspectors, and a Cross Connection Control Assistant. The main focus of this group is:

- Overseeing the City's Municipal Stormwater Permit
- Providing technical assistance on hazardous material spills and soil erosion and sedimentation
- Administering the Solid Waste and Recycling Program
- Administering the Water Conservation Program
- Protecting the City's Drinking Water Supply through the Wellhead Protection Program
- Writing, updating and supporting the City's Critical Areas Codes
- Total 2013 Environmental Budget of \$ \$1,284,669

Environmental Engineering also leads the planning and improvements to the City's Green River Natural Resource Area and coordinates regionally and locally in groups related to each of the issues in its purview as well as the federal Endangered Species Act. The management of this area is provided by (1) Conservation Analyst.

Land Survey

This group is comprised of (8) personnel, a Supervisor, Assistant Supervisor, Project Coordinator, four Party Chiefs, and a Property Management Technician. The key responsibilities of this group are:

The Land Survey group provides survey support for design and maintenance of street and utility capital projects and maintains survey control, monuments, and geodata base.

- Provides surveying support in the form of legal descriptions for property acquisition, topographic and boundary maps for engineering design, construction staking and as-built documents upon completion
- Maintains approximately 1,300 survey control points citywide, maintains street monuments and provides an electronic geodata base documenting their precise horizontal and vertical locations and physical descriptions
- Reviews plats and short plats, easements and dedications submitted by the private sector for compliance with appropriate codes and ordinances
- Locates utility assets such as water valves, hydrants and meters, storm structures and sanitary sewers
- Maintains geographic information system (GIS) layers showing their locations for use by other sections and departments

Public Works

- Total 2013 Survey Budget of \$807,649

Construction Management

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

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

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

The Construction Inspection group is comprised of a Supervisor, and two construction inspectors (3) personnel total. They are responsible for the following:

- Plans and specification compliance
- Regulatory compliance
- Franchise utility coordination
- Quality control/quality assurance
- Total 2013 Construction Budget of \$1,142,496

Transportation Engineering

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

Transportation Engineering is responsible for the following:

- Identifying future needed improvements for the City's transportation network
- Planning, design, operating, and maintaining the traffic signal and street lighting systems
- Reviewing design and construction plans for transportation facilities to insure compliance with state and federal requirements
- Working collaboratively with neighborhoods to identify traffic concerns, and appropriate strategies and physical improvements to improve resident's sense of safety and security
- Evaluating the need for traffic control signs and markings and insuring that they are installed and maintained
- Developing and implementing a plan to insure that Kent continues to improve access to all uses of the transportation network by identifying and resolving barriers to persons with disabilities
- Reviewing and monitoring temporary traffic control plans for construction projects and special events
- 2013 Budget of \$1,209,079

2013 - 2014 Operating Budget Public Works

Mission Statement

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

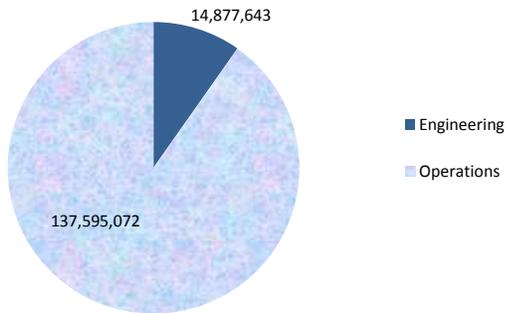
Program Revenue	135,663,604
Expenditures	152,472,715
Net Expenditures	16,809,111

Division/Program	Positions		Budget		Sources of Revenue (Total Biennium)			
	2013	2014	2013	2014	Program Revenue	General Fund	Annex	Special Rev (1)
Public Works Engineering	8.000	8.000	2,753,185	2,792,361	430	3,136,098	436,837	1,972,181
Design Engineering	17.000	17.000	1,257,548	1,276,111		2,533,659		
Construction Engineering	10.000	10.000	1,142,496	1,164,715	976,094	1,296,962	34,155	
Environmental Engineering	18.000	18.000	1,284,669	1,320,559	3,331,493	(726,265)		
Land Survey	8.000	8.000	807,649	820,014		1,576,493	51,170	
Transportation Engineering	6.000	6.000	1,209,079	1,235,884	2,770	1,683,889	758,304	
Allocated to Capital Projects			(5,793,226)	(5,793,401)	337	(12,255,722)		668,758
Street Overlays & Materials			4,700,000	4,700,000				9,400,000
Public Works Operations								
PWO Administration	9.000	9.000	2,071,979	2,121,054	4,193,033			
PWO Warehouse	3.000	3.000	395,159	402,206	797,365			
Allocated to PWO Functions			(2,467,138)	(2,523,260)	(4,990,398)			
Street Maintenance	26.000	26.000	3,512,883	3,620,888	15,352	3,571,588	1,975,448	1,571,383
Street Lights / Fire Hydrants			1,776,020	1,801,540	4,453,387	(875,827)		
Water Operations	24.000	24.000	17,794,479	18,236,351	36,030,830			
Sewer Operations	8.000	8.000	24,411,659	24,553,874	48,965,533			
Storm Drainage Operations	15.000	15.000	19,195,708	14,698,242	33,893,950			
Fleet Services	9.000	9.000	4,285,556	3,707,872	7,993,428			
Total Expenditures	161.000	161.000	78,337,705	74,135,010	135,663,604	(59,125)	3,255,914	13,612,322

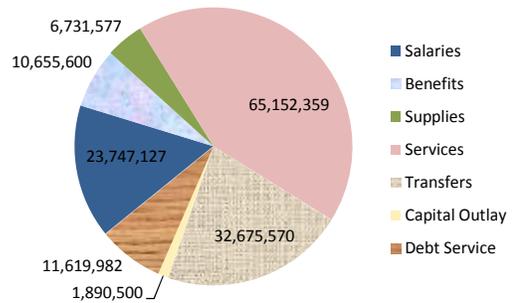
(1) Special Revenues include the following:

Street Operating Fund: \$4,212,322 for street project engineering; street lights, signals and general street maintenance.

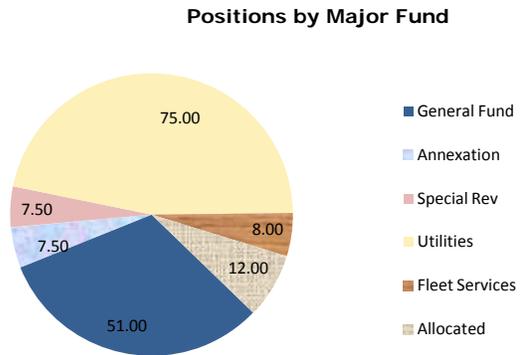
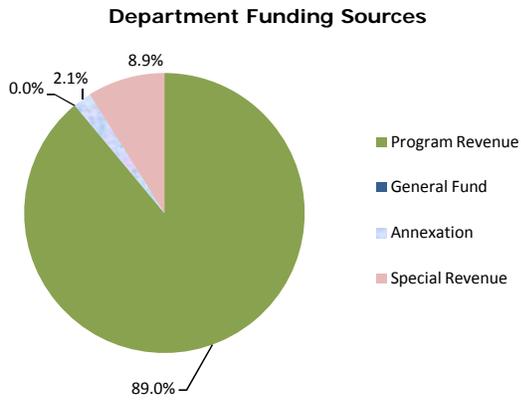
Expenditures by Division



Expenditures by Category

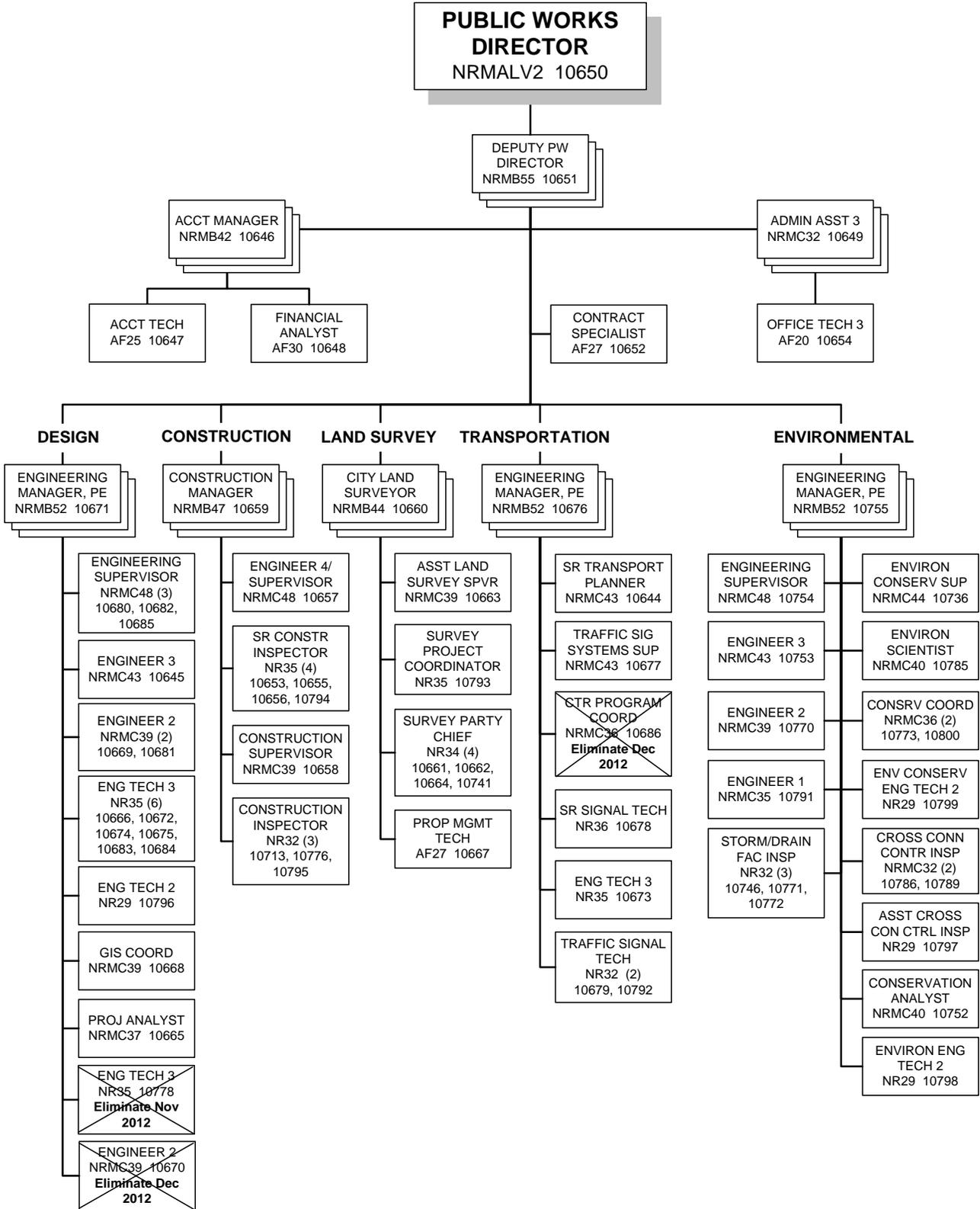


2013 - 2014 Operating Budget Public Works



PUBLIC WORKS ENGINEERING

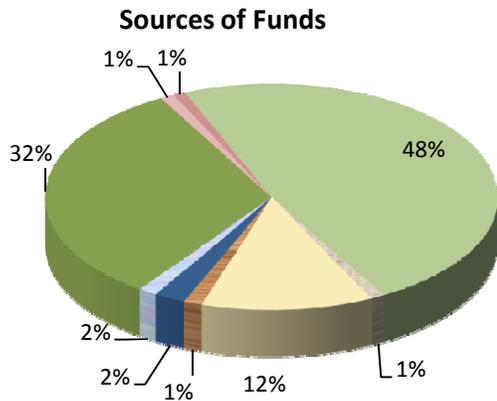
2013-2014 Biennial Budget



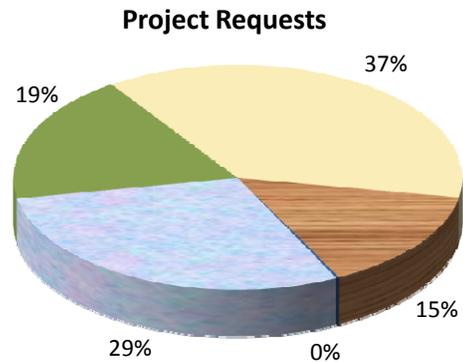
2013 - 2018 Capital Improvement Program Requested Amounts in Thousands

	2013	2014	2015	2016	2017	2018	Total
Sources of Funds							
Capital Improvement Fund	300	350	500	385	475	300	2,310
Street - B & O Tax	4,700	4,700	4,747	4,794	4,842	4,891	28,675
Parks - REET/GF	500	500	505	510	515	520	3,050
Technology - Cable Utility Tax	850	858	867	876	885	893	5,229
Facilities Fund	495	570	316	805	335	615	3,136
Utility Funds	14,749	11,035	11,659	11,796	12,345	12,908	74,492
Grants	180	185	1,000	1,000	0	0	2,365
Local Improvement District	2,000	0	0	0	0	0	2,000
Other Sources	11,407	14,150	15,852	23,935	28,737	17,547	111,628
Total Sources of Funds	35,181	32,348	35,446	44,101	48,134	37,674	232,885

Project Requests							
General Government	2,524	2,660	3,631	10,338	13,424	1,663	34,241
Public Safety	0	50	200	85	175	0	510
Transportation	12,960	11,560	10,960	10,960	10,960	10,960	68,360
Parks, Rec, and Comm Svcs	4,398	5,143	7,296	8,122	8,430	9,543	42,932
Utilities	15,299	12,935	13,359	14,596	15,145	15,508	86,842
Total Project Requests	35,181	32,348	35,446	44,101	48,134	37,674	232,885



- Capital Improvement Fund
- Street - B & O Tax
- Parks - REET/GF
- Technology - Cable Utility Tax
- Facilities Fund
- Utility Funds
- Grants
- Local Improvement District
- Other Sources



- General Government
- Public Safety
- Transportation
- Parks, Rec, and Comm Svcs
- Utilities

**2013 - 2018 Capital Improvement Program
Requested
Amounts in Thousands**

	2013	2014	2015	2016	2017	2018	Total
Sources of Funds							
Capital Improvement Fund	300	350	500	385	475	300	2,310
Street Revenues - B & O Tax	4,700	4,700	4,747	4,794	4,842	4,891	28,675
Parks - B & O Tax	500	500	505	510	515	520	3,050
Technology - Cable Utility Tax	850	858	867	876	885	893	5,229
Facilities Fund	495	570	316	805	335	615	3,136
Utility Funds	14,749	11,035	11,659	11,796	12,345	12,908	74,492
Grants	180	185	1,000	1,000	0	0	2,365
Local Improvement District	2,000	0	0	0	0	0	2,000
Other Sources	11,407	14,150	15,852	23,935	28,737	17,547	111,628
Total Sources of Funds	35,181	32,348	35,446	44,101	48,134	37,674	232,885
Project Requests							
General Government							
Facilities	1,353	1,221	1,806	7,555	8,450	840	21,225
Technology	1,171	1,439	1,825	2,783	4,974	823	13,016
Total General Government	2,524	2,660	3,631	10,338	13,424	1,663	34,241
Public Safety							
Corrections	0	0	25	60	0	0	85
Patrol	0	25	0	0	0	0	25
Support Services	0	25	175	25	175	0	400
Total Public Safety	0	50	200	85	175	0	510
Transportation							
Other Improvements	960	960	960	960	960	960	5,760
Street Overlays	7,000	10,000	10,000	10,000	10,000	10,000	57,000
Arterials	5,000	600	0	0	0	0	5,600
Total Transportation	12,960	11,560	10,960	10,960	10,960	10,960	68,360
Parks, Rec, and Comm Svcs							
Programs	387	387	389	390	392	395	2,340
Planning & Design	347	57	58	45	45	45	597
Redevelopment & Renovations	3,469	4,129	4,299	1,900	5,398	5,128	24,323
Development	120	220	1,425	5,362	1,820	2,000	10,947
Acquisition	75	350	1,125	425	775	1,975	4,725
Total Parks, Rec, and Comm Svcs	4,398	5,143	7,296	8,122	8,430	9,543	42,932
Utilities							
Water	3,000	3,000	3,000	3,000	3,000	3,000	18,000
Sewer	2,400	4,000	4,000	4,900	5,100	5,100	25,500
Stromwater	9,899	5,935	6,359	6,696	7,045	7,408	43,342
Total Utilities	15,299	12,935	13,359	14,596	15,145	15,508	86,842
Total Project Requests	35,181	32,348	35,446	44,101	48,134	37,674	232,885

**General Government
2013 - 2018 Capital Improvement Program
Requested
Amounts in Thousands**

	Priority	2013	2014	2015	2016	2017	2018	Total
Sources of Funds								
Facilities Revenues (Internal)		495	570	316	805	335	615	3,136
Technology - Cable Utility Tax		850	858	867	876	885	893	5,229
Source To Be Determined		1,179	1,232	2,448	8,657	12,204	155	25,876
Total Sources of Funds		2,524	2,660	3,631	10,338	13,424	1,663	34,241
Projects Requested								
Facilities								
HVAC Lifecycle Replacements (Lifecycle)	1	400	475	50	50	75	50	1,100
Emergency Facility Repairs (Lifecycle)	2	100	100	100	100	100	100	600
Kitchen Equipment (Lifecycle)	3	42	21	46	40	20	25	194
City Hall/Centennial Entry Replacment	4	80						80
Roof Repairs (Lifecycle)	5	50	75	450	500	25	400	1,500
Kent Pool (Lifecycle)	6	25	25	25	25	25	25	150
Centennial Center Reseal	7	45	45	45	50			185
Fire Alarm Upgrades	8	31						31
Parking Lots (Lifecycle)	9	100	65	65	65	65		360
Floor Covering Replacements (Lifecycle)	10	150	40	250	200	50	40	730
City Hall Elevator Doors	11	30	60					90
City Hall/Council Chambers Renovation	12	50						50
Facilities Card Access	13		75	75	75			225
Corrections Portable Back-up Power Conn.	14	50						50
Riverbend Lifecycle	15	200	200	200	200	200	200	1,200
Commons Racquet Ball Wall Repairs	16		40					40
Expansion Police/Fire Training Center	17				750	7,890		8,640
CKCF Renovation	18			500	5,500			6,000
Total Facilities Projects		1,353	1,221	1,806	7,555	8,450	840	21,225
Technology								
Data Center - Station 74	1	225						225
Hardware Lifecycle Replacements	2	494	436	890	451	364	343	2,978
Software Lifecycle	3	206	361	936	2,333	4,610	480	8,925
Audio Video Equipment Replacement	5	84	315					399
Data Center-Service Center/Systems Move	6	162	215					377
FileNet Forms & Data Management System	7		112					112
Total Technology Projects		1,171	1,439	1,825	2,783	4,974	823	13,016
Total Projects Requested		2,524	2,660	3,631	10,338	13,424	1,663	34,241

Public Safety
2013 - 2018 Capital Improvement Program
Requested
Amounts in Thousands

	Priority	2013	2014	2015	2016	2017	2018	Total
Sources of Funds								
Capital Improvement Fund			50	200	85	175		510
Total Sources of Funds		0	50	200	85	175	0	510
Projects Requested								
Corrections								
Work Crew Van/Trailer Equipment	2				60			60
Annex Furniture Upgrades	8			25				25
Patrol								
Pursuit Intervention Technique Equipment	1		25					25
Support Services								
Ergonomic Work Stations	3		25	25	25	25		100
Crime Scene Van Replacement/Eq Upgrade	4			75				75
Citywide Driving Simulator	5					150		150
Robotic Laser Scanning Total Station	6			50				50
Training Center Classroom Upgrades	7			25				25
Total Projects Requested		0	50	200	85	175	0	510

Transportation
2013 - 2018 Capital Improvement Program
Requested
Amounts in Thousands

	Priority	2013	2014	2015	2016	2017	2018	Total
Sources of Funds								
Local Improvement District		2,000						2,000
Street Revenues - B & O Tax		4,700	4,700	4,747	4,794	4,842	4,891	28,675
Sources To Be Determined		6,260	6,860	6,213	6,166	6,118	6,069	37,685
Total Sources of Funds		12,960	11,560	10,960	10,960	10,960	10,960	68,360
Projects Requested								
Other Improvements								
St Striping/Thermoplastic Program	101	130	130	130	130	130	130	780
Signals/Contollers	101	75	75	75	75	75	75	450
St Light Replacement	101	50	50	50	50	50	50	300
Citywide Gaurdrail & Safety Imp	101	20	20	20	20	20	20	120
Neighborhood Traffic Control	101	30	30	30	30	30	30	180
Kent Shuttle Service	101	155	155	155	155	155	155	930
Sidewalk Repair	101	500	500	500	500	500	500	3,000
Street Overlays								
Central Ave S (GR Bridge to SR 515)	103	2,200						2,200
S 234th Pl (WV Hwy E to End of Road)	104	400						400
S 212th St (GR Bridge to S 208th)	105	2,700	6,200					8,900
80th Ave S (S 196th to S 188th)	107		1,500					1,500
S 192nd St (80th Ave S to EV Hwy)	108		600	125				725
S 194th St (80th Ave S to EV Hwy)	110			1,000				1,000
S 216th St & 72nd Ave S	111			1,950				1,950
S 208th St (EV Hwy to SR 167)	112			300				300
2nd Ave N (S 228th St S to end of Rd)	113			375				375
79th Ave S (S 266th St to 261st St)	114			400				400
S 222nd St (BNRR to 84th Ave S)	115			250				250
S 200th St (S 207th Ct to EV Hwy)	116			1,000				1,000
81st Av S (S 200th to S 196th)	117			375				375
6th Ave N (S 228th St S to end of Rd)	118			800				800
84th Ave S (S 212th to S 180th)	119			1,725	6,275			8,000
S 196th St (GR to EV Hwy)	120				2,025	2,475		4,500
W Meeker St (Russell Rd to 64th)	121					1,100		1,100
S 228th St (Lakeside Blvd to UPRR)	122					3,750		3,750
W Valley Hwy (S 277th to GR)	123					975	1,125	2,100
76th Av S (S 228th to S 212th)	124						2,400	2,400
James St (64th Ave S to Central Av)	125						3,100	3,100
W Valley Hwy (S 277th to GR)	126						1,675	1,675
Street Overlays	102	1,700	1,700	1,700	1,700	1,700	1,700	10,200
SE 196th St - 108th Ave SE to 124th Ave SE		X						
132nd Ave SE - SE 288th St to Kent-Kangley		X						
124th Ave SE - Se 270th St to SE 248th St			X					
132nd Ave SE - Kent-Kangley to SE 256th St			X					
Reith Road - State Route 516 to Military Rd S				X				
South 253rd St - Reith Road to 42nd Ave S				X				
42nd Ave S - South 253rd St to South 247th St				X				
43rd Ave S - South 252nd St to South 245th Court				X				
South 252nd St - 42nd Ave S to 43rd Ave S				X				
South 251st St - 42nd Ave S to 43rd Ave S				X				
South 250th St - 42nd Ave S to 43rd Ave S				X				
South 249th St - 42nd Ave S to 43rd Ave S				X				

**Transportation
2013 - 2018 Capital Improvement Program
Requested
Amounts in Thousands**

	<u>Priority</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
South 248th St - 42nd Ave S to 43rd Ave S				X				
South 247th Court - 43rd Ave S west to end of street				X				
South 247th St - 42nd Ave S to 43rd Ave S				X				
South 246th Court - 43rd Ave S west to end of street				X				
97th Place S - SE 260th St to SR 516				X				
104th Ave SE - SE 267th St to SE 264th St				X				
S 260th St/S 259th Pl - Pac Hwy S to Military Rd					X			
25th Ave S - S 260th St south to end of street					X			
38th Ave S - Reith Road to Military Road S					X			
257th St - 36th Place S to 38th Ave S					X			
36th Place S - S 257th St to S 255th Place					X			
S 255th Place - 36th Ave S to 38th Ave S					X			
S 256th Court - 38th Ave S west to end of street					X			
S 254th Place - 38th Ave S to 38th Place S					X			
38th Place S - S 255th Place to S 254th Place					X			
S 255th Place - 38th Place S to 39th Place S					X			
S 254th Place - 38th Place S to 39th Place S					X			
39th Place S - S 255th Place to S 254th Place					X			
S 254th Place - 36th Place S to 38th Place S					X			
36th Place S - S 254th Place to S 253rd St					X			
S 253rd St - 36th Place S to 38th Ave S					X			
132nd Ave S - SE 240th St to SE 228th Pl						X		
132nd Ave S - SE 218th Place to SE 208th St						X		
SE 208th Street - 96th Way S to 116th Ave SE							X	
Arterials								
256th (Kent Kangley to 116th)	106	5,000						5,000
72nd Avenue	109		600					600
Total Projects Requested		<u>12,960</u>	<u>11,560</u>	<u>10,960</u>	<u>10,960</u>	<u>10,960</u>	<u>10,960</u>	<u>68,360</u>

**Parks, Recreation & Community Services
2013 - 2018 Capital Improvement Program
Requested
Amounts in Thousands**

	Priority	2013	2014	2015	2016	2017	2018	Total
Sources of Funds								
CIP REET2 Revenues		300	300	300	300	300	300	1,800
Parks - REET/GF		500	500	505	510	515	520	3,050
Washington State Grant				1,000	500			1,500
King County Grant		180	185					365
Other Grant					500			500
Donations / Contributions		10	10	10	10	10	10	60
Other Sources/Source To Be Determined		3,408	4,148	5,481	6,302	7,605	8,713	35,657
Total Sources of Funds		4,398	5,143	7,296	8,122	8,430	9,543	42,932
Projects Requested								
Programs								
ShoWare Lifecycle	2	300	300	300	300	300	300	1,800
Green Kent Program	3	20	20	20	21	21	22	124
Adopt-A-Park Volunteer Program	7	41	41	42	42	43	44	253
Eagle Scout Volunteer Program	8	26	26	27	27	28	29	163
Planning & Design								
Master Plans	6	25	25	25	25	25	25	150
Architect/Engineering	10	20	20	20	20	20	20	120
Green River Corridor Master Plan	15	302						302
Park and Open Space Plan	20		12	13				25
Redevelopment & Renovations								
Life Cycle Park System	1	255	255	255	255	255	255	1,530
Community Parks Reinvestment Program	5	100	100	100	105	105	105	615
Life Cycle - Trails	9	9	9	9	9	9	10	55
Neighborhood Park Reinvestment Program	11	500	500	500	500	500	500	3,000
Regional Trails - Levy Program	13	180	185					365
Wilson Playfields Renovation	14	1,863						1,863
Lake Meridian Park Phase I	16	206	1,370					1,576
Lake Fenwick Park Phase I	17	235	1,565					1,800
Kent Memorial Park Renovation	19	121		811				932
Green River Corridor Improvements Ph. I	21		145	1,423				1,568
Russell Road Renovation Phase I	24			445				445
Green Tree Park Renovation	27			250				250
Lake Fenwick Park Renovation Phase II	29			160		1,162		1,322
Springwood Park Improvements	30			346		2,517		2,863
West Fenwick Ph. 2 Park Renovation	31				731			731
Scenic Hill Park Renovation	32				300			300
Salt Aire Vista Park Renovation	36					175		175
Garrison Creek Renovation	37					175		175
Park Orchard Park Renovation	38					250		250
Old Fishing Hole Renovation	39					250		250
Russell Road Field Conversion	41						3,164	3,164
Mill Creek Eathworks Redev. Phase II	43						1,094	1,094

**Parks, Recreation & Community Services
2013 - 2018 Capital Improvement Program
Requested
Amounts in Thousands**

	Priority	2013	2014	2015	2016	2017	2018	Total
Development								
Kent City Gateways	12	70	70	70	70			280
Huse Property Development	18	50	100		2,600			2,750
Clark Lake Development	22		50	1,000				1,050
Community Sports Fields (Phx Academy)	28			355	2,492			2,847
West Hill Park Development	33				100	1,820		1,920
132nd Street Park Development					100		2,000	2,100
Acquisition								
Grant Matching Funds/Land Acq.	4	75	75	75	75	75	75	450
East Hill Park Land Acquisition	23		275		350			625
Clark Lake Land Acquisition	25			1,000				1,000
International Parks Acquisition	26			50				50
Panther Lake PAA Park Acquisition	35					700		700
Wilson Playfields Acquisition	40						1,500	1,500
Mill Creek Acquisition	42						400	400
Total Projects Requested		4,398	5,143	7,296	8,122	8,430	9,543	42,932

Utilities
Water Supply & Distribution
2013 - 2018 Capital Improvement Program
Requested
Amounts in Thousands

	Priority	2013	2014	2015	2016	2017	2018	Total
Sources of Funds								
Water Revenues		3,000	3,000	3,000	3,000	3,000	3,000	18,000
Total Sources of Funds		3,000	3,000	3,000	3,000	3,000	3,000	18,000
Projects Requested								
Water Supply & Distribution								
Water Conservation Plan	301	25						25
Landsburg Mine	302	654						654
Rock Creek Mitigation Projects	303	313	300	300	300	300	300	1,813
Miscellaneous Water Replacements	304	1,000	800	800	550	550	550	4,250
East Hill Pressure Zone	305	1,008	1,900	1,900				4,808
Guiberson Reservoir Replacement	306				2,150	2,150	2,150	6,450
Total Projects Requested		3,000	3,000	3,000	3,000	3,000	3,000	18,000

**Utilities
Sewer
2013 - 2018 Capital Improvement Program
Requested
Amounts in Thousands**

	Priority	2013	2014	2015	2016	2017	2018	Total
Sources of Funds								
Sewer Revenues		1,850	2,100	2,300	2,100	2,300	2,500	13,150
Sources to be Determined		550	1,900	1,700	2,800	2,800	2,600	12,350
Total Sources of Funds		2,400	4,000	4,000	4,900	5,100	5,100	25,500
Projects Requested								
Sewer								
Kentview Sewer Interceptor	201	1,470						1,470
Skyline Sewer Interceptor	202		100	2,100				2,200
Linda Heights Pump Station	203		1,600					1,600
Horseshoe Pump Station Replacement	204		1,750					1,750
Kentview Pump Station Replacement	205							0
Misc Pump Station Upgrades	206	570	125	360	70	40	230	1,395
Miscellaneous Pipe Replacement	207	360	425	1,540	4,830	5,060	4,870	17,085
Total Projects Requested		2,400	4,000	4,000	4,900	5,100	5,100	25,500

**Utilities
Stormwater Management
2013 - 2018 Capital Improvement Program
Requested
Amounts in Thousands**

	Priority	2013	2014	2015	2016	2017	2018	Total
Sources of Funds								
Drainage Revenues		9,899	5,935	6,359	6,696	7,045	7,408	43,342
Total Sources of Funds		9,899	5,935	6,359	6,696	7,045	7,408	43,342
Projects Requested								
Stormwater Management								
NPDES	401	270	380	380	400	400	400	2,230
Mill Creek/James Street Pump Station	402	1,500						1,500
GRNRA Improvements	403	700	1,500	1,200				3,400
Upper Mill Creek Dam Improvements	404	2,535	600					3,135
76th Avenue Stream Improvements	405		200	800	3,000	1,500		5,500
Green River Levee Repair	406	4,894	3,255	3,979	3,296	5,145	7,008	27,577
Total Projects Requested		9,899	5,935	6,359	6,696	7,045	7,408	43,342



**General Fund
Percent Change in Revenues**

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	5-Year Average	2013 Budget
Taxes							
Property % Change	26,274,882 4.0%	26,998,992 2.8%	29,207,573 8.2%	19,367,630 (33.7%)	19,721,022 1.8%	(3.4%)	20,176,059 2.3%
Sales & Use % Change	17,571,379 (5.5%)	11,729,500 (33.2%)	11,507,705 (1.9%)	12,314,953 7.0%	11,709,561 (4.9%)	(7.7%)	11,503,259 (1.8%)
Utility % Change	15,123,985 8.6%	13,895,577 (8.1%)	14,324,722 3.1%	15,544,305 8.5%	17,710,836 13.9%	5.2%	18,807,401 6.2%
Other % Change	563,989 (1.6%)	744,187 32.0%	985,257 32.4%	1,130,390 14.7%	1,116,790 (1.2%)	15.2%	1,456,619 30.4%
Licenses and Permits % Change	2,364,302 (15.8%)	1,841,752 (22.1%)	2,091,190 13.5%	2,249,021 7.5%	3,033,985 34.9%	3.6%	3,365,746 10.9%
Intergovernmental % Change	8,070,204 20.9%	7,030,188 (12.9%)	6,222,088 (11.5%)	2,529,964 (59.3%)	2,608,733 3.1%	(11.9%)	1,984,357 (23.9%)
Charges for Services % Change	3,915,160 (22.5%)	2,745,246 (29.9%)	3,028,223 10.3%	3,417,680 12.9%	4,246,610 24.3%	(1.0%)	4,708,967 10.9%
Fines and Forfeitures % Change	1,516,748 10.5%	1,506,320 (0.7%)	1,587,208 5.4%	1,543,311 (2.8%)	1,499,054 (2.9%)	1.9%	1,537,250 2.5%
Interest Income % Change	433,271 (56.6%)	148,936 (65.6%)	73,343 (50.8%)	70,430 (4.0%)	44,305 (37.1%)	(42.8%)	80,867 82.5%
Miscellaneous Revenue % Change	1,093,083 (3.1%)	1,402,540 28.3%	1,128,524 (19.5%)	1,139,343 1.0%	1,333,214 17.0%	4.7%	1,155,517 (13.3%)
Total % Change	76,927,003 0.7%	68,043,238 (11.5%)	70,155,833 3.1%	59,307,027 (15.5%)	63,024,109 6.3%	(3.4%)	64,776,042 2.8%

Notes:

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

Sales & Use Tax: excludes Annexation Sales Tax Credit that began in 2010
excludes Streamlined Sales Tax mitigation that began in 2008
2009-2011 reflects 75% of sales tax receipts - 25% allocated to Capital Improvement Fund
2012-2013 reflects 70% of sales tax receipts - 30% allocated to Capital Improvement Fund

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

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

**General Fund
Percent Change in Expenditures**

	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	5-Year Average	2013 Budget
Salaries and Benefits	61,877,009	63,511,629	53,987,326	46,855,685	47,136,455		47,922,977
% Change	8.4%	2.6%	(15.0%)	(13.2%)	0.6%	(3.3%)	1.7%
Supplies	3,302,919	2,667,535	2,249,640	2,160,818	2,081,012		3,237,967
% Change	8.2%	(19.2%)	(15.7%)	(3.9%)	(3.7%)	(6.9%)	55.6%
Services and Charges	21,930,657	20,430,252	32,330,392	24,298,960	26,242,503		27,997,076
% Change	4.3%	(6.8%)	58.2%	(24.8%)	8.0%	7.8%	6.7%
Capital Outlay	96,694	0	148,230	132,572	120,963		0
% Change	(40.1%)	(100.0%)		(10.6%)	(8.8%)	(39.9%)	(100.0%)
Subtotal	87,207,279	86,609,416	88,715,588	73,448,035	75,580,933		79,158,020
% Change	7.2%	(0.7%)	2.4%	(17.2%)	2.9%	(1.1%)	4.7%
Cost Allocation	(6,767,221)	(8,131,505)	(9,648,043)	(10,444,195)	(10,376,660)		(10,611,337)
% Change	37.6%	20.2%	18.7%	8.3%	(0.6%)	16.8%	2.3%
Grand Total	80,440,058	78,477,911	79,067,545	63,003,840	65,204,273		68,546,683
% Change	5.3%	(2.4%)	0.8%	(20.3%)	3.5%	(2.6%)	5.1%
Fund Balance Changes From:							
Revenue Over Budget	(6.0%)	(9.7%)	(5.8%)	(4.8%)	0.3%	(5.2%)	
Expenditure Under Budget	3.9%	2.0%	0.0%	7.0%	4.8%	3.5%	

GENERAL INFORMATION FACT SHEET

	CITY POPULATION	TOTAL ASSESSED VALUATION	VALUE OF NEW CONSTRUCTION	NET BUDGET	GENERAL FUND BUDGET	GENERAL FUND NEW POSITIONS
1997	70,110	5,073,523,220	120,521,651	91,233,825	43,945,090	27.70
1998	71,610	5,867,681,774	146,646,456	100,891,369	50,765,191	29.90
1999	73,060	6,468,731,941	238,851,817	124,627,344	54,117,802	45.80
2000	73,140	7,130,886,435	144,343,154	120,367,025	56,950,156	(2.50)
2001	82,782	7,582,349,300	203,344,642	123,310,002	61,964,773	10.20
2002	84,275	8,175,782,374	200,734,998	135,698,026	64,678,862	0.20
2003	84,210	8,453,034,167	115,903,575	120,354,862	63,260,617	(17.60)
2004	84,560	8,798,031,223	123,609,116	118,606,555	62,793,185	(4.50)
2005	84,920	9,347,791,425	117,504,375	130,450,605	68,515,077	0.50
2006	85,650	10,224,528,958	310,990,742	139,355,708	71,344,965	0.50
2007	86,660	11,516,613,699	263,982,577	152,368,585	80,036,857	24.60
2008	86,980	12,758,751,418	203,704,253	156,141,979	83,608,334	7.54
2009	88,380	11,725,006,664	97,929,549	166,705,051	86,868,831	(49.94)
2010	117,869	13,070,047,120	66,801,765	158,308,376	80,019,370	(135.33)
2011	118,200	12,639,004,936	125,079,703	159,267,722	75,047,120	17.00
2012	119,100	11,956,265,776	66,916,753	157,458,248	71,722,248	(25.25)
2013 *	120,291			163,065,735	72,339,280	(10.53)

* Estimate

SELECTED MUNICIPAL FACILITIES AND SERVICES

PUBLIC SAFETY SERVICES

Police Services:

144 Commissioned Police
 22.75 Non-Commissioned Police
 25 Corrections Personnel

PUBLIC WORKS SERVICES

Water System:

280 Miles of Water Mains
 14,446 Water Customers
 7.03 Million Gallons per Day

Sewerage System:

215.12 Miles - Sanitary Sewer Main
 324.17 Miles - Storm Sewer System
 16,301 Sanitary Sewer Customers

Transportation System:

726 Lane Miles of Streets
 6,600 Street Lights

ADDITIONAL GENERAL SERVICES

5,048 Business Licenses Issued
 34.4 Square Miles of the City
 2,277 Building Permits Issued

PARKS AND COMMUNITY SERVICES

Parks & Trails

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

Major Facilities

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

City Programs Participation

Cultural/Art Performances (30-40/yr)
 Athletic Teams (850)
 Annual Events (142,000 attendees)**
 21 Ball Fields, 15 Tennis Courts

Large Parks

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

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

**PRINCIPAL TAXPAYERS AND EMPLOYERS
2013**

PRINCIPAL TAXPAYERS	Nature of Business		2012 Assessed Valuation(1)	Percent of Total
Boeing Company	Aerospace & computer research	\$	321,073,963	2.5%
Puget Sound Energy	Electric and gas utility		177,537,603	1.4%
AMB Property	Holding company		114,369,200	0.9%
Calstrs (formerly McElroy George)			106,645,500	0.8%
Segale Properties (formerly La Terra Ltd Partnership)	Property Management		83,337,900	0.7%
Qwest Corporation	Local telephone service		42,926,636	0.3%
CSHV Kent North (formerly Ellis CB Richard)			42,346,400	0.0%
Fred Meyer	Retail Sales		37,588,200	0.3%
Red Mortgage Capital, Inc.			36,161,000	0.3%
Kennedy Wilson Multifamily			28,827,000	0.2%
Subtotal			990,813,402	7.4%
All others			11,648,191,534	92.6%
TOTAL		\$	<u>12,639,004,936</u>	100.0%

PRINCIPAL EMPLOYERS	Nature of Business	Employees(2)
Boeing Company	Aerospace & computer research	4,000
Kent Public Schools	Public education	3,300
REI Inc.	Recreational clothing and equipment	1,096
Carlisle Interconnect Industries	Light Manufacturing/Assembly	803
King County Regional Justice Center	Court and corrections facility	630
City of Kent	Municipality	615
Exotic Metals Forming Co	Aircraft parts manufacturer	613
Sysco	Wholesale food products distributor	510
Hexcel Corporation	Aerospace components	471
Alaska Airlines	Reservations, sales & human resources offices	459
Oberto Sausage Co.	Meat sales & food processing	447
Food Services of America	Wholesale food products distributor	361
Starbucks	Specialty Coffee Retailer	350
Nestle/Dreyer's Grand Ice Cream	Ice cream manufacturer	300
Flow International Corp.	Scientific research & water jet	281
OMAX Corporation	Manufacturing machine tools	268
Office Max	Office supply distributor	245
Hytek Finishes	Surface Finishing	230
Bakery Chef, Inc	Manufacture frozen breakfast goods	228
Veolia Transportation Services Inc	Private sector transportation	226
Manheim Remarketing Inc	Wholesale new and used motor vehicles	212
Fine Line Acquisition	Holding Company	211
Protective Coatings Inc	Metal Finishing	209
Winco Foods #50	Retail Grocery	203
Blue Origin, LLC	Aerospace Research & Development	179

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

(2) Source: City of Kent Business License System (2012 data)

**City Taxes and Tax Rates
January 2013**

Property Tax Levy per \$1,000 assessed valuation \$ 1.69428

Sales Tax Rate:

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

Business & Occupation Tax Rates:

Per Gross Receipts - \$62,500 quarterly exemption

Retail	0.046%
Manufacturing	0.046%
Wholesale	
Services	

Per Square Footage

Warehouses	\$0.03
Others	\$0.01

Other City Taxes and Tax Rates:

Brokered Natural Gas Sales Tax	
Electric Utility Tax	6.00%
Natural Gas Utility Tax	6.00%
Telephone Utility Tax	6.00%
Cable Television Utility Tax	6.00%
Cable Television Franchise Tax	5.00%
Garbage Utility Tax	7.80%
Water Utility Tax	13.00%
Sewer Utility Tax	13.00%
Stormwater Utility Tax	13.00%
Gambling Taxes	
Card Rooms *	11.00%
Punch Board and Pull Tabs **	10.00%
Bingo and Raffles **	5.00%
Amusement Games **	2.00%

* applied on gross receipts

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

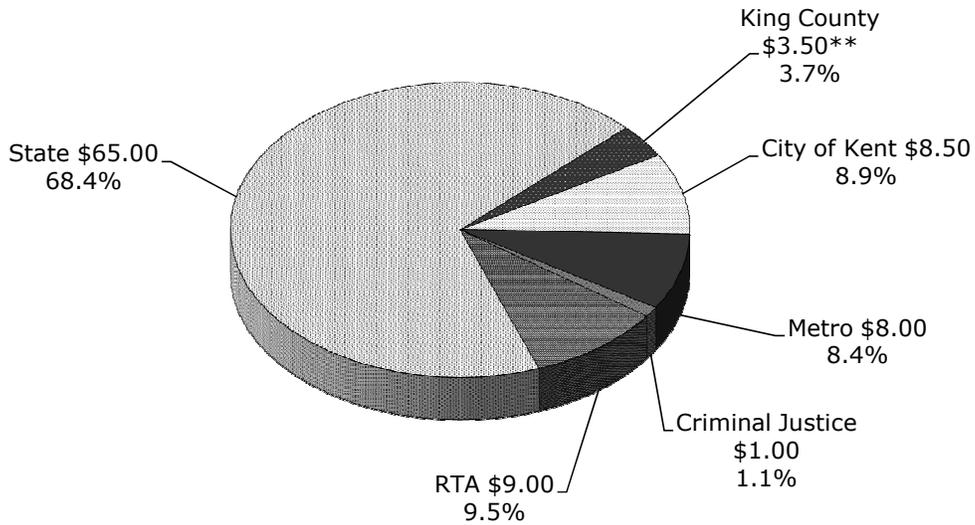
PROPERTY TAX DATA - CURRENT AND PREVIOUS FOUR YEARS

	2013 Budget	2012 Est. Actual	2011 Actual	2010 Actual	2009 Actual
ASSESSED VALUATION					
Assessed Value		11,956,265,776	12,639,004,936	13,070,047,120	11,725,006,664
Includes new construction of		66,916,753	125,079,703	66,801,765	97,929,549
PROPERTY TAX RATES					
Direct regular and special					
General Fund	1.694	1.568	1.478	2.355	2.133
Debt Service Fund					0.047
Subtotal	1.694	1.568	1.478	2.355	2.180
Overlapping regular and special					
State School Fund	2.567	2.423	2.280	2.223	1.963
Kent County	1.541	1.416	1.338	1.285	1.098
Port of Seattle	0.233	0.230	0.224	0.216	0.197
Kent School District	6.028	5.600	5.387	4.810	4.070
Hospital District	0.500	0.500	0.558	0.533	0.471
Library District	0.567	0.570	0.566	0.485	0.417
Emergency Medical Service	0.300	0.300	0.300	0.300	0.274
King County Flood District	0.132	0.116	0.110	0.105	0.091
Ferry District	0.004	0.004	0.004	0.003	0.050
Fire District	1.000	1.000	1.000		
Total Direct and Overlapping	14.567	13.726	13.244	12.315	10.811
PROPERTY TAXES LEVIED AND COLLECTED					
General Fund levy (1)	20,247,518	19,782,239	19,386,873	27,615,884	27,215,136
Debt service funds levy (1)					600,000
Guaranty fund levy					
Total tax levy	20,247,518	19,782,239	19,386,873	27,615,884	27,815,136
Current tax collections		19,463,285	18,990,456	27,016,265	27,136,428
Percent of tax collected		98.4	98.0	97.8	97.6
Delinquent tax collections		257,737	337,047	401,057	459,260
Total tax collection		19,721,022	19,327,503	27,417,322	27,595,688
Percent of total tax collection to tax levy		99.7	99.7	99.3	99.2
Outstanding delinquent taxes		2,757,444	2,696,227	2,636,857	2,438,295
Percent of delinquent taxes to tax levy		13.9	13.9	9.5	8.8

(1) Adjusted by omissions and errors.

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

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

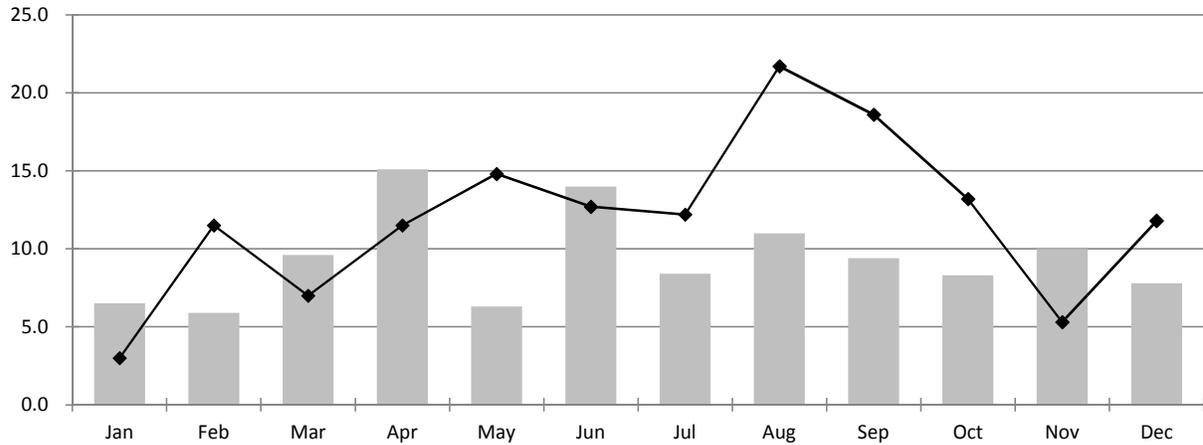


Businesses pay the State of Washington Department of Revenue sales and use tax in Kent of 9.5%.* Of this amount, the City of Kent receives .85% of sales tax (with the state retaining .01% for administrative fees) or 9.4% of the total tax collected. The other 90.6% is distributed to the above agencies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

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

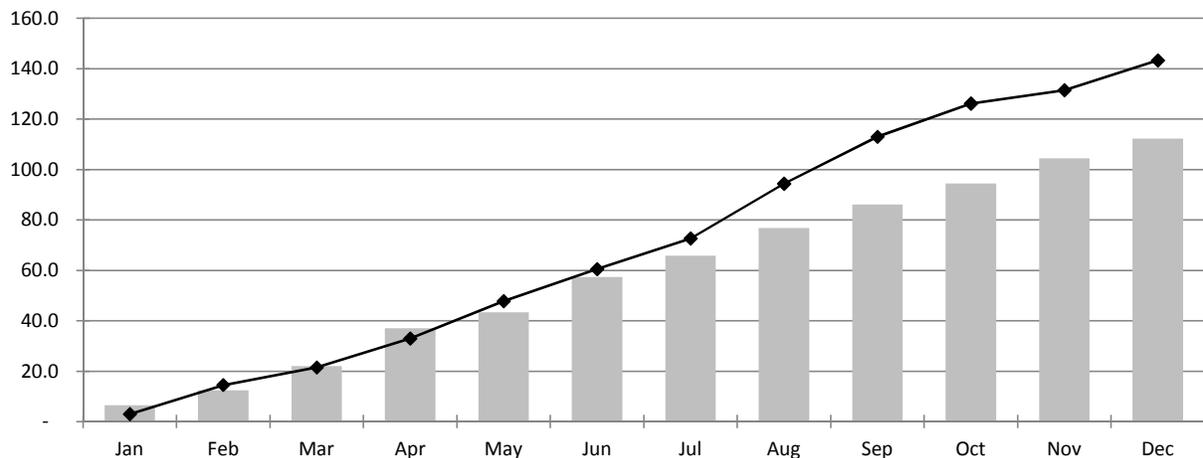
** Included in King County's amount is a 15% administrative fee from Kent's portion of the local tax, a one-tenth of one percent (.001) tax collected for Transportation and a one-tenth of one percent (.001) tax collected for Mental Health Services.

**Building Permits Valuation (in millions)
by Month 2012 vs 2011**



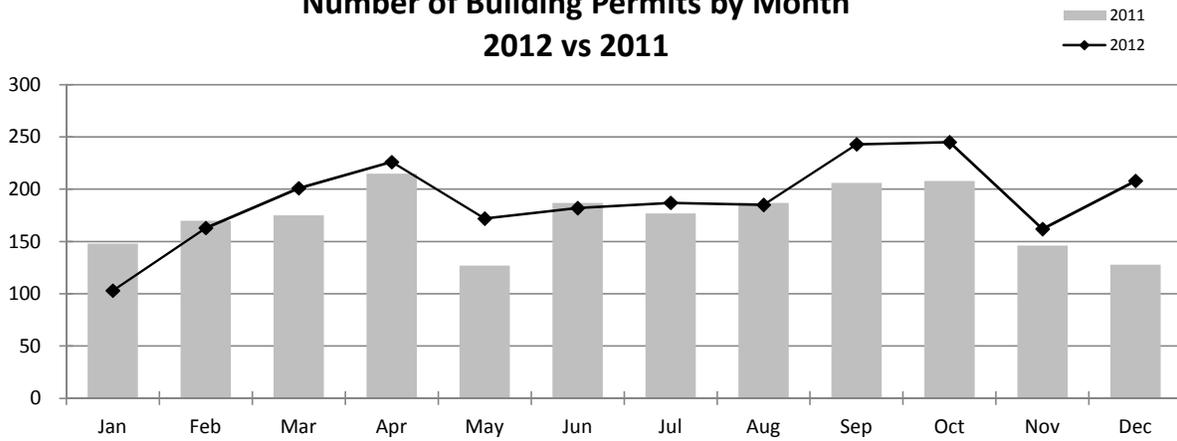
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2011	6.5	5.9	9.6	15.1	6.3	14.0	8.4	11.0	9.4	8.3	10.0	7.8
2012	3.0	11.5	7.0	11.5	14.8	12.7	12.2	21.7	18.6	13.2	5.3	11.8
+/-	(3.5)	5.6	(2.6)	(3.6)	8.5	(1.3)	3.8	10.7	9.2	4.9	(4.7)	4.0
Pct +/-	-53.8%	94.9%	-27.1%	-23.8%	134.9%	-9.3%	45.2%	97.3%	97.9%	59.0%	-47.0%	51.3%

**Building Permits Valuation (in millions)
Year to Date 2012 vs 2011**



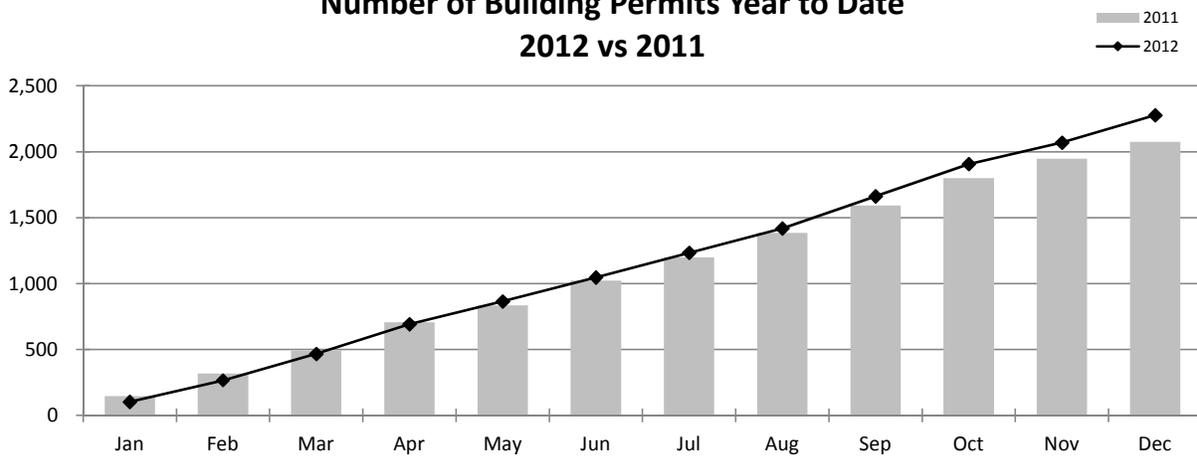
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2011	6.5	12.4	22.0	37.1	43.4	57.4	65.8	76.8	86.2	94.5	104.5	112.3
2012	3.0	14.5	21.5	33.0	47.8	60.5	72.7	94.4	113.0	126.2	131.5	143.3
+/-	(3.5)	2.1	(0.5)	(4.1)	4.4	3.1	6.9	17.6	26.8	31.7	27.0	31.0
Pct +/-	-53.8%	16.9%	-2.3%	-11.1%	10.1%	5.4%	10.5%	22.9%	31.1%	33.5%	25.8%	27.6%

**Number of Building Permits by Month
2012 vs 2011**



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2011	148	170	175	215	127	187	177	187	206	208	146	128
2012	103	163	201	226	172	182	187	185	243	245	162	208
+/-	(45)	(7)	26	11	45	(5)	10	(2)	37	37	16	80
Pct +/-	-30.4%	-4.1%	14.9%	5.1%	35.4%	-2.7%	5.6%	-1.1%	18.0%	17.8%	11.0%	62.5%

**Number of Building Permits Year to Date
2012 vs 2011**



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2011	148	318	493	708	835	1,022	1,199	1,386	1,592	1,800	1,946	2,074
2012	103	266	467	693	865	1,047	1,234	1,419	1,662	1,907	2,069	2,277
+/-	(45)	(52)	(26)	(15)	30	25	35	33	70	107	123	203
Pct +/-	-30.4%	-16.4%	-5.3%	-2.1%	3.6%	2.4%	2.9%	2.4%	4.4%	5.9%	6.3%	9.8%

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

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Mayor's Office					
Mayor - Elected Official	NMAYOR	1.000	1.000	1.000	1.000
Chief Administrative Officer	NRLV1	1.000	1.000	1.000	1.000
Comm & Public Affairs Manager	NR49	1.000	1.000	1.000	1.000
Neighborhood Program Coord	NR36	1.000	1.000	1.000	1.000
Exec Asst/Management Analyst	NR36	2.000	2.000	2.000	2.000
Office Technician 2	NR16	0.750			
Government Relations Coord	NR35	0.500			
Office of the City Clerk					
City Clerk	NR44	1.000	1.000	1.000	1.000
Deputy City Clerk	AF25	1.000	1.000	1.000	1.000
Records Administrator	AF32	1.000	1.000	1.000	1.000
Office Tech 3	AF20	1.000	1.000	1.000	1.000
City Council					
Government Relations Coord	NR35	0.500			
Administrative Assistant 2	AF27	1.000			
Office Technician 2	NR16	0.250			
Administrative Assistant 1	NR23		0.500	0.525	0.525
		13.000	10.500	10.525	10.525

2011 - No changes.

2012 - Eliminated Office Technician 2, vacant Government Relations Coordinator, and Admin. Asst. 2.

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

2014 - No changes.

**ECONOMIC COMMUNITY DEVELOPMENT DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Administration					
Director Econ & Com Dev	NRLV2	1.000	1.000	1.000	1.000
Administrative Assistant 3	NR32	1.000	1.000	1.000	1.000
Building Services					
Bldg & Dvlp Services Manager	NR49	1.000	1.000	1.000	1.000
Assistant Building Official	AF40	1.000	1.000	1.000	1.000
Plans Examiner	AF37	3.000	3.000	3.000	3.000
Combination Building Inspector	AF35	5.000	4.000	5.000	5.000
Code Enforcement Officer	AF34	2.000	1.000	1.000	1.525
Code Enforcement Asst 1	AF20	1.000	1.000	1.000	1.000
Development Engineering					
Development Engineer Manager	NR52	1.000	1.000	1.000	1.000
Conservation Analyst-Wetlands	NR40	1.000	1.000	-	-
Engineering Supervisor	NR48	1.000	-	-	-
Engineer 3	NR43	2.000	2.000	2.000	2.000
Engineering Technician 3	NR35	1.000	1.000	1.000	1.000
Project Coordinator	NR31	1.000	-	-	-
Administrative Asst 1	AF23	1.000	1.000	1.000	1.000
Economic Development					
Economic Development Mgr	NR49	1.000	1.000	1.000	1.000
Economic Development Analyst	NR35	1.000	1.000	1.000	1.000
Permit Center					
Permit Center Manager	NR47	1.000	1.000	1.000	1.000
Development Permit Tech Lead	AF29	1.000	1.000	1.000	1.000
Development Permit Technician	AF27	2.000	2.000	3.000	3.000
Office Technician 3	AF20	1.000	1.000	-	-
Planning Services					
Director Community Development	NRLV3	1.000	1.000	1.000	1.000
Planning Manager	NR52	1.000	1.000	1.000	1.000
Principal Planner	NR45	1.000	1.000	1.000	1.000
Senior Planner	NR40	1.000	1.000	1.000	1.000
Planner/GIS Coordinator	NR35	1.000	1.000	1.000	1.000
Planner	NR35	4.000	2.000	2.000	2.000
Administrative Asst 3	NR32	1.000	-	-	-
Administrative Secretary 1	AF20	3.600	3.600	3.600	3.600
		43.600	36.600	36.600	37.125

2011 - No changes.

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

2013 - Added a Combination Building Inspector.

2014 - Added a .525 Code Enforcement Officer.

**FINANCE DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Administration					
Director of Finance	NRLV3	1.000	1.000	1.000	1.000
Administrative Assistant 2	AF27	-	-	1.000	1.000
Accounting Services					
Accounting Manager	NR47	1.000	1.000	-	-
Payroll Business Analyst	AF36	1.000	1.000	-	-
Senior Financial Analyst	AF34	2.000	2.000	-	-
Financial Analyst	AF30	3.600	2.600	-	-
Audit Services					
City Auditor	NR47	1.000	1.000	1.000	1.000
B & O Program Auditor	NR41	-	-	2.000	2.000
Customer Services					
Customer Services Manager	NR47	1.000	1.000	1.000	1.000
Customer Svcs Supervisor	AF32	1.000	1.000	1.000	1.000
Senior Financial Analyst	AF34	1.000	1.000	1.000	1.000
Financial Analyst	AF30	3.000	3.000	3.000	3.000
Customer Svcs Representative	AF22	4.530	4.530	4.530	4.530
Water Meter Reader 4	TM28	1.000	1.000	1.000	1.000
Water Meter Reader 3	TM25	1.000	1.000	1.000	1.000
Water Meter Reader 2	TM21	1.530	1.530	1.530	1.530
Financial Planning & Payroll					
Financial Planning Manager	NR47	1.000	1.000	1.000	1.000
Payroll Business Analyst	AF36	-	-	1.000	1.000
Senior Financial Analyst	AF34	3.000	2.000	3.000	3.000
Financial Analyst	AF30	-	-	1.000	1.000
Financial Accounting & Reporting					
Assistant Finance Director	NR50	1.000	1.000	1.000	1.000
Senior Accountant	AF38	1.000	1.000	1.000	1.000
Senior Financial Analyst	AF34	1.000	1.000	2.000	2.000
Financial Analyst	AF30	1.000	1.000	2.600	2.600
		31.660	29.660	31.660	31.660

2011 - Added a Customer Service Supervisor for annexation.

2012 - Eliminated a vacant Accounting Financial Analyst position in January. Laid off a Senior Financial Analyst effective 1/15/12.

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

2014 - No changes.

**HUMAN RESOURCES DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Administration					
Director Employee Services	NRLV3	1.000	1.000	1.000	1.000
Office Tech 3	NR20	1.000	1.000	1.000	1.000
Benefits					
Human Resources Manager	NR47	1.000	1.000	1.000	1.000
ERP Business Analyst	NR37	1.000	1.000	1.000	1.000
Human Resources Analyst	NR35	2.000	2.000	1.600	1.600
Labor/Class & Comp					
Labor Relations Manager	NR47	1.000	1.000	1.000	1.000
Senior Human Resources Analyst	NR39	-	-	1.000	1.000
Human Resources Analyst	NR35	2.000	2.000	1.000	1.000
Recruitment					
Human Resources Analyst	NR35	1.000	1.000	1.600	1.600
Risk Management					
Risk Manager	NR47	1.000	1.000	1.000	1.000
Senior HR Analyst	NR39	1.000	1.000	-	-
Human Resources Analyst	NR35	-	-	1.000	1.000
		12.000	12.000	12.200	12.200

2011 - Added a Human Resource Analyst for annexation.

2012 - No Changes

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

2014 - No changes.

**INFORMATION TECHNOLOGY DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Administration					
Director Info Technology	NRLV3	1.000	1.000	1.000	1.000
Accounting/Administrative Coor	AF30	1.000	1.000	1.000	1.000
Admin Secretary 1	AF20	0.525	0.525	0.525	0.525
Multimedia					
Multi Media Manager	NR46	1.000	1.000	1.000	1.000
Video Program Coordinator	AF34	1.000	1.000	1.000	1.000
Creative Art Dir Coordinator	AF34	1.000	1.000	1.000	1.000
Print Shop Lead	AF22	1.000	1.000	1.000	1.000
Printing Technician	AF20	0.680	0.680	0.680	0.680
Multi Media Specialist II	AF27	1.500	0.750	0.750	0.750
Systems					
Systems Division Manager	NR52	1.000	1.000	1.000	1.000
Senior Systems Analyst	NR45	10.000	7.000	7.000	7.000
Technical Services					
Technical Services Manager	NR52	1.000	1.000	1.000	1.000
Network Engineer	NR42	2.000	2.000	2.000	2.000
Network Specialist	NR37	3.000	3.000	3.000	3.000
Technical Support Specialist 2	NR32	3.000	3.000	3.000	3.000
		28.705	24.955	24.955	24.955

2011 - Add A Senior Systems Analyst for annexation.

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

2013 - No changes.

2014 - No changes.

**LAW DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Administration					
Director City Attorney	NRLV3	1.000	1.000	1.000	1.000
Civil					
Deputy City Attorney	NDCA	1.000	1.000	1.000	1.000
Civil Legal Secretary	NR26	1.000	1.000	1.000	1.000
Legal Analyst	NR35	1.000	1.000	1.000	1.000
Civil Attorney	NCVATY	3.000	2.000	2.000	2.000
Prosecution					
Chief Prosecuting Attorney	NCPA	1.000	1.000	1.000	1.000
Prosecuting Attorney	NPSATY	5.000	5.000	5.000	5.000
Prosecution Paralegal	AF28	1.000	1.000	1.000	1.000
DV & Crime Victims Coord	NR35	1.000	-	-	-
Legal Secretary 1	AF22	3.600	3.600	2.800	2.800
		18.600	16.600	15.800	15.800

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

2012 - Eliminated a vacant Civil Attorney position in January and laid off the DV & Crime Victim Prog. Coord. effective 1/12/12. Moved .10 Deputy City Attorney and .25 Prosecuting Attorney from Criminal Justice to the General Fund effective 1/1/13.

2013 - Eliminated a vacant .80 Legal Secretary 1.

2014 - No changes.

**MUNICIPAL COURT
LIST OF POSITIONS**

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Administration					
Judge	NRLV2	2.000	2.000	2.000	2.000
Court Administrator	NR47	1.000	1.000	1.000	1.000
Court Supervisor	NR41	1.000	1.000	1.000	1.000
Municipal Court					
Lead Judicial Specialist	NR27	2.000	2.000	2.000	2.000
Judicial Specialist	NR22	10.000	10.000	9.000	9.000
Court Security Officer	NR27	0.530	0.530	0.530	0.530
Probation Department					
Probation Supervisor	NR41	1.000	1.000	1.000	1.000
Probation Officer	NR32	4.000	3.750	3.750	3.750
		21.530	21.280	20.280	20.280

2011 - No changes.

2012 - Reduced a full-time Probation Officer to part-time effective 1/12/12.

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

2014 - No changes.

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

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Administration					
Director Parks	NRLV2	1.000	1.000	1.000	1.000
Project Accountant	NR34	1.000	1.000	1.000	1.000
Administrative Asst 3	NR32	1.000	1.000	1.000	1.000
Facilities					
Facilities Superintendent	NR47	1.000	1.000	1.000	1.000
Parks/Fac Planning & Dev Coord	NR37	1.000	-	-	-
Building Maintenance Supervisor	TM34	1.000	1.000	1.000	1.000
Building Systems Supervisor	TM34	1.000	1.000	1.000	1.000
Facilities Services Supervisor	AF30	1.000	1.000	1.000	1.000
HVAC Technician	TM31	2.000	2.000	2.000	2.000
Maintenance Worker 4	TM29	1.000	1.000	-	-
Maintenance Worker 3	TM25	5.000	5.000	5.000	5.000
Maintenance Worker 2	TM21	1.000	1.000	1.000	1.000
Custodial Lead (Grandfathered)	AF27	1.000	1.000	1.000	1.000
Custodian (Grandfathered)	AF15	2.750	3.000	3.000	3.000
Custodian	AF13	7.000	8.000	6.000	6.000
Ergonomics & Fac Svcs Spec	AF27	1.000	1.000	1.000	1.000
Accounting Svcs Asst 3	AF22	-	-	1.000	1.000
Office Tech 3	AF20	0.750	0.750	-	-
Golf					
Maint Superintendent-Golf	NR46	1.000	1.000	1.000	1.000
Head Golf Professional	NR34	1.000	1.000	1.000	1.000
Golf Professional	NR28	1.000	1.000	1.000	1.000
Assistant Golf Professional	NR22	0.850	0.850	0.850	0.850
Field Supervisor	TM34	1.000	1.000	1.000	1.000
Riverbend Mechanic 2	TM28	-	1.000	1.000	1.000
Maintenance Worker 3	TM25	3.000	2.000	2.000	2.000
Maintenance Worker 2	TM21	1.000	1.000	1.000	1.000
Golf Accounting Supervisor	NR34	1.000	1.000	1.000	1.000
Acct Services Asst 3	NR23	0.750	0.750	0.750	0.750
Parks Program Assistant	NR23	0.750	0.750	0.750	0.750

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

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Human Services					
Human Services Manager	NR46	1.000	1.000	1.000	1.000
Sr. Human Services Coordinator	NR38	1.000	1.000	1.000	1.000
Human Services Coordinator	NR35	3.000	3.000	2.000	2.000
Human Services Specialist	NR27	-	-	1.000	1.000
CDBG Program Assistant	NR23	1.000	1.000	-	-
Field Supervisor - Home Repair	TM34	1.000	1.000	1.000	1.000
Maintenance Worker 3	TM25	2.000	2.000	2.000	2.000
Parks Weed & Seed Comm Coord	NR34	1.000	-	-	-
Safe Havens Ctr Supervisor	NR34	1.000	-	-	-
Visitation Monitor	NR28	1.060	-	-	-
Program Assistant	NR23	0.750	-	-	-
Administrative Assistant 1	AF23	1.000	1.000	-	-
Operations					
Park Operations Superintendent	NR46	1.000	1.000	1.000	1.000
Field Supervisor	TM34	1.000	1.000	1.000	1.000
Athletic Field Supervisor	TM34	1.000	1.000	1.000	1.000
Maintenance Worker 4	TM29	9.000	9.000	9.000	9.000
Maintenance Worker 3	TM25	8.000	8.000	8.000	8.000
Maintenance Worker 2	TM21	12.000	11.000	11.000	11.000
Accounting Technician	AF25	1.000	1.000	1.000	1.000
Planning & Development					
Parks Planning & Dev Manager	NR46	1.000	1.000	1.000	1.000
Fund Development Officer	37	-	-	-	1.000
Park/Fac Planning & Dev Coord	NR37	4.000	3.000	3.000	3.000
Parks/Fac Planning & Dev Spec	NR27	1.000	-	0.525	0.525
Administrative Assistant 1	AF23	-	0.500	-	-
Recreation					
Sr. Parks Prog Facility Mgr	NR42	1.000	1.000	1.000	1.000
Recreation Facility Lead	NR29	-	1.000	1.000	1.000
Parks Program Coordinator	NR34	5.000	5.000	5.000	5.000
Parks Program Assistant	NR23	4.000	3.000	3.000	3.000
Parks Systems Support Spec	NR27	1.000	1.000	1.000	1.000
Administrative Asst 1	NR23	1.000	1.000	1.000	1.000
Accounting Svcs Asst 3	AF22	0.630	0.630	0.630	0.630

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

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Cultural Arts					
Recreation Superintendent	NR50	1.000	1.000	1.000	1.000
Parks Facility/Program Manager	NR40	1.000	1.000	1.000	1.000
Parks Program Coordinator	NR34	1.000	1.000	1.000	1.000
Visual Arts Coordinator	NR34	1.000	1.000	-	-
Administrative Asst 1	NR23	1.000	1.000	1.000	1.000
Youth/Teen Rec Programs					
Parks Facility/Program Manager	NR40	1.000	1.000	1.000	1.000
Adaptive Recreation Prog Coord	NR34	1.000	1.000	1.000	1.000
Parks Program Coordinator	NR34	4.000	3.000	3.000	3.000
Administrative Asst I	NR23	1.000	1.000	1.000	1.000
Senior Center					
Parks Facility/Program Manager	NR40	1.000	1.000	1.000	1.000
Parks Program Coordinator	NR34	3.000	3.000	3.000	3.000
Van Driver	NR15	0.530	0.530	0.530	0.530
Administrative Assistant I	NR23	1.000	1.000	1.000	1.000
		123.820	116.760	111.035	112.035

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

2012 - Eliminated two full-time and three part-time vacant positions in Human Services in January; the Safe Haven Supervisor, Program Assistant, two Visitation Monitors, and the Weed & Seed Comm. Coordinator. Also eliminated a vacant Parks Planning and Development Coordinator and an Operations Maintenance Worker 2. Added a custodian for the Municipal Court and increased a part-time Custodian to full-time. Laid off the Facility Planning Dev. Coordinator, a Program Coordinator, and a Fac & Dev Specialist effective 1/12/12. Moved .50 Office Tech 2 from the Mayor's Office. Moved a Maintenance Worker 3 from Facilities

2013 - Eliminated two Custodians and a Maintenance Worker 4 in Facilities. Office Tech 3 reclassified to Accounting Services Assistant 3 in Facilities and increased to full-time. Eliminated an Admin Asst 1 in Human Services. Laid off a Human Service Coordinator and reclassified a CDBG Prog Assistant to a Human Services Specialist. Eliminated a .5 Admin Assistant 1 and added a .525 Parks/Facility Plng & Dev Specialist. Laid off a Visual Arts Coordinator in Cultural Arts.

2014 - Added a Fund Development Coordinator in Planning & Development.

**POLICE DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Administration					
Director Police Chief	NRLV2	1.000	1.000	1.000	1.000
Police Assistant Chief	PAAC	2.000	1.000	1.000	1.000
Police Commander	PACM	-	1.000	1.000	1.000
Police Lieutenant	PALT	1.000	1.000	-	-
Police Patrol Officer	PDPT	1.000	1.000	1.000	1.000
Support Services Manager-PD	NR43	1.000	1.000	1.000	1.000
Research & Development Analyst	AF34	1.000	1.000	1.000	1.000
Police Crime Analyst	AF31	-	1.000	1.000	1.000
PD Accreditation Coordinator	AF34	1.000	-	-	-
Financial Analyst	AF30	1.000	1.000	1.000	1.000
Administrative Asst 2	NR27	1.000	1.000	-	-
Administrative Assistant I	AF23	1.000	1.000	1.000	1.000
Corrections					
Police Corrections Commander	NR46	1.000	1.000	1.000	1.000
Police Corrections Sergeant	AC32	6.000	6.000	6.000	6.000
Police Corrections Officer	AC26	18.000	17.000	17.000	17.000
Administrative Asst 1	AF23	1.000	1.000	1.000	1.000
Investigations					
Police Assistant Chief	PAAC	-	1.000	1.000	1.000
Police Commander	PACM	1.000	1.000	1.000	1.000
Police Sergeant	PDSG	5.000	5.000	5.000	5.000
Police Patrol Officer	PDPT	31.000	31.000	28.000	28.000
Task Force Office Manager	NTFOMP	1.000	1.000	1.000	1.000
Patrol					
Police Assistant Chief	PAAC	1.000	1.000	1.000	1.000
Police Commander	PACM	4.000	3.000	4.000	4.000
Police Sergeant	PDSG	12.000	12.000	12.000	12.000
Police Patrol Officer	PDPT	81.000	84.000	86.000	86.000
Police Crime Analyst	AF31	1.000	-	-	-
Administrative Assistant 1	AF23	1.000	1.000	1.000	1.000
Parking Enforcement Assistant	AF17	0.750	0.750	0.750	0.750
Public Education					
Public Education Specialist	AF29	3.000	2.000	2.000	2.000

**POLICE DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Support Services					
Evidence Technician Supervisor	AF32	1.000	1.000	1.000	1.000
Evidence Technician	AF28	1.000	1.000	1.000	1.000
Evidence Custodian	AF23	1.525	1.525	1.000	1.000
Police Records Supervisor	AS29	3.000	3.000	3.000	3.000
Police Records Specialist	AS22	9.000	8.000	7.000	7.000
Training					
Police Sergeant	PDSG	1.000	1.000	1.000	1.000
Police Patrol Officer	PDPT	5.000	2.000	1.000	1.000
Police Records Specialist	AS22	1.000	-	-	-
		201.275	196.275	191.750	191.750

2011 - Added two Police Officers to the General Fund. Added 3 Officers, a Corrections Officer, and 2 Records Specialists for annexation. A grant for the Corrections Population Manager expired and the incumbent was laid off 7/21/11. Eliminated a K-9 position and increased Patrol late 2010. Reorganization of the command staff; Deputy Chief, Captains and Lieutenants to Assistant Chiefs and Commanders effective 11/4/11.

2012 - Eliminated two vacant annexation positions in January; a Corrections Officer and a Records Specialist. Also eliminated a vacant Public Education Specialist. Laid off the Accreditation Coordinator and a Records Specialist 1/12/12. Moved .59 FTE Public Education Specialist from the General Fund to the WTSC grant.

2013 - Laid off the Administrative Assistant 2 and a Records Specialist. Grant funding for two Patrol Officers and a .525 Evidence Custodian expired.

2014 - No changes.

**PUBLIC WORKS DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Engineering Administration					
Director of Public Works	NRMALV2	1.000	1.000	1.000	1.000
Deputy Public Works Director	NRMB55	1.000	1.000	1.000	1.000
Administrative Asst 3	NRMC32	1.000	1.000	1.000	1.000
Contract Specialist	AF27	1.000	-	-	-
Office Technician 3	AF20	1.000	1.000	1.000	1.000
Engineering Accounting					
Accounting Manager - PW	NRMB42	1.000	1.000	1.000	1.000
Financial Analyst	AF30	1.000	1.000	1.000	1.000
Accounting Tech	AF25	1.000	1.000	1.000	1.000
Contract Specialist	AF27	-	1.000	1.000	1.000
Engineering Construction					
Construction Manager	NRMB47	1.000	1.000	1.000	1.000
Construction Supervisor	NRMC39	1.000	1.000	1.000	1.000
Senior Construction Inspector	NR35	4.000	4.000	4.000	4.000
Construction Inspector	NR32	3.000	3.000	3.000	3.000
Engineer 4	NRMC39	1.000	1.000	1.000	1.000
Engineering Design					
Engineering Manager	NRMB52	1.000	1.000	1.000	1.000
Engineer 4/Supervisor	NRMC48	1.000	1.000	1.000	1.000
Engineer 4	NRMC39	2.000	2.000	2.000	2.000
Engineer 3	NRMC43	1.000	1.000	1.000	1.000
Engineer 2	NRMC39	3.000	3.000	2.000	2.000
Engineering Technician 3	NR35	7.000	8.000	7.000	7.000
Engineering Technician 2	NR29	1.000	1.000	1.000	1.000
GIS Supervisor	NRMC39	1.000	1.000	1.000	1.000
Project Analyst	NRMC37	1.000	1.000	1.000	1.000
Environmental Engineering					
Environmental Engineering Mgr	NRMB52	1.000	1.000	1.000	1.000
Environ. Conservation Sup	NRMC44	1.000	1.000	1.000	1.000
Environmental Ecologist	NRMC40	1.000	-	-	-
Environmental Scientist	NRMC40	1.000	1.000	1.000	1.000
Conservation Analyst	NRMC40	-	1.000	1.000	1.000
Conservation Coordinator	NRMC36	3.000	2.000	2.000	2.000
Engineer 4 Eng/Dev	NRMC48	1.000	1.000	1.000	1.000
Engineer 3	NRMC43	1.000	1.000	1.000	1.000
Engineer 2	NRMC39	1.000	1.000	1.000	1.000
Engineer 1	NRMC35	1.000	1.000	1.000	1.000

**PUBLIC WORKS DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Engineering Technician 3	NR35	1.000	1.000	1.000	1.000
Engineering Technician 2	NR29	1.000	1.000	1.000	1.000
Cross Connect Control Insp	NR32	-	2.000	2.000	2.000
Cross Connect Control Asst	NR29	-	1.000	1.000	1.000
Storm/ Drain Facilities Insp	NR32	-	-	3.000	3.000
Land Survey					
City Land Surveyor	NRMB44	1.000	1.000	1.000	1.000
Assistant Land Survey Spvsr	NRMC39	1.000	1.000	1.000	1.000
Survey Project Coordinator	NR35	1.000	1.000	1.000	1.000
Survey Party Chief	NR34	4.000	4.000	4.000	4.000
Property Management Technician	AF27	1.000	1.000	1.000	1.000
Engineering Transportation					
Engineering Manager	NRMB52	1.000	1.000	1.000	1.000
Sr. Transportation Planner	NRMC43	1.000	1.000	1.000	1.000
Traffic Signal Systems Super	NRMC43	1.000	1.000	1.000	1.000
CTR Program Coordinator	NRMC36	1.000	1.000	-	-
Senior Signal Technician	NR36	1.000	1.000	1.000	1.000
Engineering Technician 3	NR35	1.000	-	-	-
Traffic Signal Technician	NR32	2.000	2.000	2.000	2.000
Operations Administration					
Operations Manager - PW	NRMB55	1.000	1.000	1.000	1.000
Engineer 4/Supervisor	NRMC48	1.000	1.000	1.000	1.000
Technical Systems Analyst	NRMC43	1.000	1.000	1.000	1.000
Operations Technical Analyst	NR35	1.000	1.000	1.000	1.000
Pavement Management Analyst	NR34	1.000	1.000	1.000	1.000
Admin Services Supervisor	AF32	1.000	1.000	1.000	1.000
Accounting Technician	AF25	1.000	1.000	2.000	2.000
Dept System Support Specialist	AF25	1.000	1.000	-	-
Accounting Svcs Asst 3	AF22	1.000	1.000	1.000	1.000
Operations Fleet Services					
Fleet Services Superintendent	NRMB46	1.000	1.000	1.000	1.000
Field Supervisor	TM34	1.000	1.000	1.000	1.000
Senior Mechanic	TM32	1.000	1.000	1.000	1.000
Communications Tech 2	TM30	1.000	1.000	1.000	1.000
Mechanic 2	TM28	4.000	3.000	3.000	3.000
Maint Worker 3 - Parts Spec 2	TM21	1.000	1.000	1.000	1.000
Accounting Tech-Fleet Services	AF25	1.000	1.000	1.000	1.000
Maint Worker 2 - Parts Spec 1	TM21	1.000	-	-	-

**PUBLIC WORKS DEPARTMENT
LIST OF POSITIONS**

	UNION/RANGE	2011 FTE	2012 FTE	2013 FTE	2014 FTE
Street Operations					
Street Superintendent	NRMB46	1.000	1.000	1.000	1.000
Field Supervisor	TM34	3.000	3.000	3.000	3.000
Maintenance Worker 4	TM29	3.000	2.000	2.000	2.000
Maintenance Worker 3	TM25	12.000	12.000	12.000	12.000
Maintenance Worker 2	TM21	10.525	9.525	8.000	8.000
Utilities Operations					
Utilities Superintendent	NRMB46	1.000	1.000	1.000	1.000
Field Supervisor	TM34	3.000	3.000	2.000	2.000
Storm/Drain/Indust Waste Insp	NR32	3.000	3.000	-	-
Maintenance Worker 4	TM29	4.000	4.000	5.000	5.000
Maintenance Worker 3	TM25	9.000	9.000	9.000	9.000
Maintenance Worker 2	TM21	6.000	6.000	6.000	6.000
Warehouse Operations					
Field Supervisor	TM34	1.000	1.000	1.000	1.000
Maintenance Worker 3	TM25	1.000	1.000	1.000	1.000
Maintenance Worker 2	TM21	1.000	1.000	1.000	1.000
Water Operations					
Water Superintendent	NRMB46	1.000	1.000	1.000	1.000
Field Supervisor	TM34	4.000	4.000	4.000	4.000
Maintenance Technician	TM31	3.000	3.000	3.000	3.000
Cross Connection Control Insp	NR32	2.000	-	-	-
Cross Connection Control Asst	NR29	1.000	-	-	-
Maintenance Worker 4	TM29	5.000	5.000	5.000	5.000
Maintenance Worker 3	TM25	8.000	8.000	8.000	8.000
Maintenance Worker 2	TM21	3.000	3.000	3.000	3.000
		170.525	165.525	161.000	161.000

2011 - Added two MW2 positions due to a new garbage contract. Added a Conservation Coordinator to the Environmental Fund. Transferred a Corss Connection Control Inspector from Design to Water Operations. Moved a Corss Connection Control Inspector to Construction. Transferred a Cross Connection Control Inspector from Design to Water.

2012 - Transferred an Accounting Tech from General Fund to Street Utility Fund. Eliminated vacant positions in January; a Street MW4, an Environmental Conservation Coordinator, Fleet Mech 2, and Fleet MW3. Laid off a Street MW2 effective 1/12/12. Moved a Field Supervisor, a MW4, four MW3 FTE's and two MW2 FTE's from Annexation funding to the General Fund.

2013 - Eliminated a vacant Engineer 2 and laid off an Engineering Tech 3 in Design effective 11/1/12. Moved Storm Drain Facility Inspectors from Operations to Environmental Engineering. Eliminated a vacant Commute Trip Reduction Coordinator in Transportation. Reclassified a Dept System Support Specialist to an Accounting Tech in Operations. Laid off a full-time MW2 and a .525 MW2 in Street Operations effective 11/1/12. Converted a Field Supervisor to a MW4 in Utilities Operations.

2014 - No changes.

**JOB AND SALARY CLASSIFICATION
ELECTED OFFICIALS
2013 Rates**

JOB CLASSIFICATION

MONTHLY SALARY

Mayor ¹	8,516
Council President ¹	1,208
Council Member ¹	1,146
Judge	11,219

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

JOB AND SALARY CLASSIFICATION

DEPARTMENT DIRECTORS

2013 Rates

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

CITY ATTORNEY'S OFFICE

2013 Rates

Non Union Positions Paid On Merit System

	MONTHLY SALARY		
	LOW	MID	HIGH
Deputy City Attorney	7,826	9,489	11,151
Chief Prosecuting Attorney	7,020	8,510	10,000
Assistant City Attorney	6,129	7,428	8,726
Senior	5,552	7,139	8,726

OTHER POSITIONS

2013 Rates

Individual Non Union Positions

	MONTHLY SALARY		
	ACTUAL		
Task Force Office Manager	4,063	4,508	4,953

**JOB AND SALARY CLASSIFICATION
NON REPRESENTED
2013 Rates**

JOB CLASSIFICATION	RANGE	STEP AND MONTHLY SALARY				
		A	B	C	D	E
Van Driver	15	36,312	38,064	39,996	42,012	44,172
Office Tech 3	20	40,968	43,056	45,348	47,616	50,148
Assistant Golf Professional	22	43,056	45,348	47,616	50,148	52,512
Judicial Specialist	22	43,056	45,348	47,616	50,148	52,512
Acctg Services Asst 3	23	44,172	46,428	48,756	51,180	53,760
Administrative Assistant 1	23	44,172	46,428	48,756	51,180	53,760
Parks Program Assistant	23	44,172	46,428	48,756	51,180	53,760
Human Resources Specialist	25	46,428	48,756	51,180	53,760	56,508
Civil Legal Secretary	26	47,616	50,148	52,512	55,200	57,996
Court Security Officer	27	48,756	51,180	53,760	56,508	59,436
Human Services Specialist	27	48,756	51,180	53,760	56,508	59,436
Lead Judicial Specialist	27	48,756	51,180	53,760	56,508	59,436
Parks Systems Support Specialist	27	48,756	51,180	53,760	56,508	59,436
Parks/Fac Planning & Dev Specialist	27	48,756	51,180	53,760	56,508	59,436
Golf Professional	28	50,148	52,512	55,200	57,996	60,804
Cross Connection Control Assistant	29	51,180	53,760	56,508	59,436	62,364
Engineering Technician 2	29	51,180	53,760	56,508	59,436	62,364
Recreation Facility Lead	29	51,180	53,760	56,508	59,436	62,364
Administrative Assistant 3	32	55,200	57,996	60,804	63,900	67,116
Construction Inspector	32	55,200	57,996	60,804	63,900	67,116
Cross Connect Control Inspect	32	55,200	57,996	60,804	63,900	67,116
Probation Officer	32	55,200	57,996	60,804	63,900	67,116
Signal Technician	32	55,200	57,996	60,804	63,900	67,116
Storm/Drain Facilities Isp	32	55,200	57,996	60,804	63,900	67,116
Technical Support Specialist 2	32	55,200	57,996	60,804	63,900	67,116
Golf Accounting Supervisor	34	57,996	60,804	63,900	67,116	70,548
Head Golf Professional	34	57,996	60,804	63,900	67,116	70,548
Parks Program Coordinator	34	57,996	60,804	63,900	67,116	70,548
Pavement Management Analyst	34	57,996	60,804	63,900	67,116	70,548
Project Accountant	34	57,996	60,804	63,900	67,116	70,548
Survey Party Chief	34	57,996	60,804	63,900	67,116	70,548
Construction Coordinator	35	59,436	62,364	65,556	68,832	72,240
Economic Development Analyst	35	59,436	62,364	65,556	68,832	72,240
Engineer 1	35	59,436	62,364	65,556	68,832	72,240
Engineering Technician 3	35	59,436	62,364	65,556	68,832	72,240
Human Resources Analyst	35	59,436	62,364	65,556	68,832	72,240
Human Services Coordinator	35	59,436	62,364	65,556	68,832	72,240
Legal Analyst	35	59,436	62,364	65,556	68,832	72,240
Operations Technical Analyst	35	59,436	62,364	65,556	68,832	72,240
Planner	35	59,436	62,364	65,556	68,832	72,240
Planner/GIS Coordinator	35	59,436	62,364	65,556	68,832	72,240
Senior Construction Inspector	35	59,436	62,364	65,556	68,832	72,240
Survey Project Coordinator	35	59,436	62,364	65,556	68,832	72,240

**JOB AND SALARY CLASSIFICATION
NON REPRESENTED
2013 Rates**

JOB CLASSIFICATION	RANGE	STEP AND MONTHLY SALARY				
		A	B	C	D	E
Conservation Coordinator	36	60,804	63,900	67,116	70,548	74,268
Executive Assistant/Mgmt Analyst	36	60,804	63,900	67,116	70,548	74,268
Neighborhood Program Coordinator	36	60,804	63,900	67,116	70,548	74,268
Senior Signal Technician	36	60,804	63,900	67,116	70,548	74,268
ERP Business Analyst	37	62,364	65,556	68,832	72,240	76,068
Network Specialist	37	62,364	65,556	68,832	72,240	76,068
Parks/Fac Planning & Dev Coord	37	62,364	65,556	68,832	72,240	76,068
Project Analyst	37	62,364	65,556	68,832	72,240	76,068
Sr Human Services Coordinator	38	63,900	67,116	70,548	74,268	78,000
Assistant Land Survey Spvrs	39	65,556	68,832	72,240	76,068	79,836
Construction Supervisor	39	65,556	68,832	72,240	76,068	79,836
Engineer 2	39	65,556	68,832	72,240	76,068	79,836
GIS Supervisor	39	65,556	68,832	72,240	76,068	79,836
Sr. Human Resources Analyst	39	65,556	68,832	72,240	76,068	79,836
Conservation Analyst	40	67,116	70,548	74,268	78,000	81,900
Environmental Scientist	40	67,116	70,548	74,268	78,000	81,900
Parks Facility/Program Manager	40	67,116	70,548	74,268	78,000	81,900
Senior Planner	40	67,116	70,548	74,268	78,000	81,900
B & O Program Auditor	41	68,832	72,240	76,068	79,836	83,880
Court Supervisor	41	68,832	72,240	76,068	79,836	83,880
Probation Supervisor	41	68,832	72,240	76,068	79,836	83,880
Network Engineer	42	70,548	74,268	78,000	81,900	86,028
PW Accounting Manager	42	70,548	74,268	78,000	81,900	86,028
Sr Parks Program Facility Manager	42	70,548	74,268	78,000	81,900	86,028
Engineer 3	43	72,240	76,068	79,836	83,880	88,068
Police Support Services Mgr	43	72,240	76,068	79,836	83,880	88,068
Sr Transportation Planner	43	72,240	76,068	79,836	83,880	88,068
Technical Systems Analyst	43	72,240	76,068	79,836	83,880	88,068
Traffic Signal Systems Supervisor	43	72,240	76,068	79,836	83,880	88,068
City Clerk	44	74,268	78,000	81,900	86,028	90,396
City Land Surveyor	44	74,268	78,000	81,900	86,028	90,396
Environ. Conservation Supvr	44	74,268	78,000	81,900	86,028	90,396
Principal Planner	45	76,068	79,836	83,880	88,068	92,640
Senior Systems Analyst	45	76,068	79,836	83,880	88,068	92,640
Fleet Services Superintendent	46	78,000	81,900	86,028	90,396	94,920
Human Services Manager	46	78,000	81,900	86,028	90,396	94,920
Maint Superintendent-Golf	46	78,000	81,900	86,028	90,396	94,920
Maint Superintendent-Parks Ops	46	78,000	81,900	86,028	90,396	94,920
Maint Superintendent-Streets	46	78,000	81,900	86,028	90,396	94,920
Maint Superintendent-Utilities	46	78,000	81,900	86,028	90,396	94,920
Maint Superintendent-Water	46	78,000	81,900	86,028	90,396	94,920
Multi Media Manager	46	78,000	81,900	86,028	90,396	94,920
Parks Planning & Dev Manager	46	78,000	81,900	86,028	90,396	94,920

**JOB AND SALARY CLASSIFICATION
NON REPRESENTED
2013 Rates**

JOB CLASSIFICATION	RANGE	STEP AND MONTHLY SALARY				
		A	B	C	D	E
Police Corrections Lieutenant	46	78,000	81,900	86,028	90,396	94,920
City Auditor	47	79,836	83,880	88,068	92,640	97,260
Construction Manager	47	79,836	83,880	88,068	92,640	97,260
Court Administrator	47	79,836	83,880	88,068	92,640	97,260
Customer Services Manager	47	79,836	83,880	88,068	92,640	97,260
Facilities Superintendent	47	79,836	83,880	88,068	92,640	97,260
Financial Planning Manager	47	79,836	83,880	88,068	92,640	97,260
Human Resources Manager	47	79,836	83,880	88,068	92,640	97,260
Labor Relations Manager	47	79,836	83,880	88,068	92,640	97,260
Permit Center Manager	47	79,836	83,880	88,068	92,640	97,260
Risk Manager	47	79,836	83,880	88,068	92,640	97,260
Engineer 4	48	81,900	86,028	90,396	94,920	99,672
Bldg & Dvlp Services Manger	49	83,880	88,068	92,640	97,260	102,132
Comm & Gov't Affairs Manager	49	83,880	88,068	92,640	97,260	102,132
Assistant Finance Director	50	86,028	90,396	94,920	99,672	104,712
Recreation Superintendent	50	86,028	90,396	94,920	99,672	104,712
Engineering Manager	52	90,396	94,920	99,672	104,712	110,040
Planning Manager	52	90,396	94,920	99,672	104,712	110,040
Systems Division Manager	52	90,396	94,920	99,672	104,712	110,040
Technical Services Manager	52	90,396	94,920	99,672	104,712	110,040
Economic Development Manager	53	92,640	97,260	102,132	107,400	112,764
Deputy Public Works Director	55	97,260	102,132	107,400	112,764	118,428
PW Operations Manager	55	97,260	102,132	107,400	112,764	118,428

Number of Employees as of January 1, 2013: 219.04
(Includes vacant positions)
Includes all non represented permanent positions

Longevity Schedule

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

2013 Management Benefits

A+	2,590
A	1,945
B	1,620
C	1,298

JOB AND SALARY CLASSIFICATION
WASHINGTON STATE COUNCIL OF COUNTY AND CITY EMPLOYEES
AFSCME - LOCAL 2617
2013 Rates

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

JOB AND SALARY CLASSIFICATION
WASHINGTON STATE COUNCIL OF COUNTY AND CITY EMPLOYEES
AFSCME - LOCAL 2617
2013 Rates

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

Number of Employees as of January 1, 2013: 125

(Includes vacant positions)

Contract Status: Expires 12/31/2013

Longevity Schedule

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

**JOB AND SALARY CLASSIFICATION
POLICE OFFICERS AND SERGEANTS
2013 Rates**

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

Rates do not include 1% accreditation pay
 Number of Employees as of January 1, 2013: 134
 (Includes vacant positions)
 Contract Status: Expired 12/31/12

Longevity Schedule

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

Educational Incentive

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

**JOB AND SALARY CLASSIFICATION
POLICE ASSISTANT CHIEFS AND COMMANDERS
2013 Rates**

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

Rates do not include 1% accreditation pay
 Number of Employees as of January 1, 2013: 9
 (Includes vacant positions)
 Contract Status: Expired 12/31/12

Longevity Schedule

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

Educational Incentive

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

**JOB AND SALARY CLASSIFICATION
TEAMSTERS
2013 Rates**

JOB CLASSIFICATION	RANGE	STEP AND MONTHLY SALARY				
		A	B	C	D	E
Maintenance Worker 2	21	3,442	3,626	3,809	4,003	4,200
Meter Reader 2	21	3,442	3,626	3,809	4,003	4,200
Maintenance Worker 3	25	3,809	4,003	4,200	4,423	4,649
Meter Reader 3	25	3,809	4,003	4,200	4,423	4,649
Mechanic 2	28	4,117	4,320	4,538	4,773	5,010
Meter Reader 4	28	4,117	4,320	4,538	4,773	5,010
Maintenance Worker 4	29	4,200	4,423	4,649	4,895	5,144
Communications Tech 2	30	4,320	4,538	4,773	5,010	5,262
HVAC Technician	31	4,423	4,649	4,895	5,144	5,402
Maintenance Technician	31	4,423	4,649	4,895	5,144	5,402
Senior Mechanic	32	4,538	4,773	5,010	5,262	5,529
Building Maintenance Supervisor	34	4,773	5,010	5,262	5,529	5,826
Building Systems Supervisor	34	4,773	5,010	5,262	5,529	5,826
Field Supervisor	34	4,773	5,010	5,262	5,529	5,826
Fleet Supervisor	34	4,773	5,010	5,262	5,529	5,826
Electrical Maintenance Technician	34	4,773	5,010	5,262	5,529	5,826
SCADA Technician	34	4,773	5,010	5,262	5,529	5,826

Number of Employees as of January 1, 2013: 131.53
(Includes vacant positions)

Contract Status: Expires 12/31/13

Longevity Schedule

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

ORDINANCE NO. 4059

AN ORDINANCE of the City Council of the City of Kent, Washington, levying property taxes for the first year of the 2013 - 2014 biennial budget for the City of Kent.

RECITALS

A. Pursuant to RCW 84.55.120 and after providing all appropriate notice, the City Council held public hearings on September 18, 2012, and October 16, 2012, to consider the City of Kent's proposed operating and capital biennial budget for the 2013 -2014 calendar years, to address the City's property tax levy to be imposed in 2012 for collection in 2013, and to review revenues and limit factors.

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

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

1 ***Property Tax Levied (1%)
2013 - 2014 Biennial Budget
Ordinance***

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

ORDINANCE

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

SECTION 2. - *Property Tax Levied.* There is hereby levied against the assessed value of the property in the City of Kent, Washington, a tax for the first year of the City's 2013 - 2014 biennial budget in the following amount for the General 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) \$1.6935	\$20,247,518

This property tax levy represents a 1% increase over last year as shown below.

2012 Regular Property Tax Levy	\$20,247,518	
Less 2011 Regular Property Tax Levy	(19,892,138)	
Less New Construction Levy	(104,935)	
Less Annexation Levy		
Less Refund Levy	(51,524)	
Plus Banked Capacity		
Property Tax Increase	\$ 198,921	
% Change		1.0%

2 ***Property Tax Levied (1%)
2013 - 2014 Biennial Budget
Ordinance***

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

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

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

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

SECTION 7. - *Effective Date.* This ordinance shall take effect and be in force January 1, 2013, which is more than five (5) days from and after its passage and publication, as provided by law.


SUZETTE COOKE, MAYOR

ATTEST:


BRENDA JACOBES, CITY CLERK

3 **Property Tax Levied (1%)
2013 - 2014 Biennial Budget
Ordinance**

APPROVED AS TO FORM:



TOM BRUBAKER, CITY ATTORNEY

PASSED: 11th day of December, 2012.

APPROVED: 11th day of December, 2012.

PUBLISHED: 14th day of December, 2012.

I hereby certify that this is a true copy of Ordinance No. 4059
passed by the City Council of the City of Kent, Washington, and approved
by the Mayor of the City of Kent as hereon indicated.

 (SEAL)

BRENDA JACOBER, CITY CLERK

ORDINANCE NO. 4067

AN ORDINANCE of the City Council of the City of Kent, Washington, relating to budgets and finance and adopting the final 2013-2014 biennial budget.

RECITALS

A. The tax estimates and preliminary budget for the City of Kent, Washington, for the 2013-2014 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 2013 - 2014 biennial budget.

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

ORDINANCE

SECTION 1. - *Budget Adoption.* Pursuant to RCW 35A.34.120, the budget for the 2013-2014 biennial, as summarized in Exhibit "A" and as set forth in the 2013-2014 biennial Preliminary Comprehensive Budget,

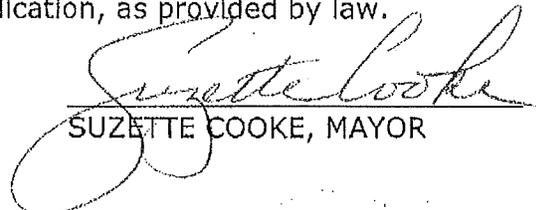
which is on file with the city clerk and which is amended by Exhibit "B," all of which are incorporated into this ordinance by this reference, is hereby adopted in the amounts and for the purposes established in that budget as the final budget for the City's 2013-2014 biennium.

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

SECTION 3. - Adjustments. City administration shall administer the Annual Budget and in doing so may authorize adjustments pursuant to RCW 35A.34.200 and as otherwise provided by law.

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

SECTION 5. - Effective Date. This ordinance shall take effect and be in force January 1, 2013, which is more than five (5) days from and after the date of passage and publication, as provided by law.


SUZETTE COOKE, MAYOR

ATTEST:


BRENDA JACOBER, CITY CLERK

APPROVED AS TO FORM:

Tom Brubaker
TOM BRUBAKER, CITY ATTORNEY

PASSED: 11th day of December, 2012.

APPROVED: 11th day of December, 2012.

PUBLISHED: 14th day of December, 2012.

I hereby certify that this is a true copy of Ordinance No. 4067 passed by the City Council of the City of Kent, Washington, and approved by the Mayor of the City of Kent as hereon indicated.

Brenda Jacober (SEAL)
BRENDA JACOBER, CITY CLERK

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CITY OF KENT, WASHINGTON
2013 - 14 Biennial Budget Ordinance
Exhibit A

	2013 Beginning Balance	2013 Revenues	2013 Expenditures	2014 Revenues	2014 Expenditures	2014 Ending Balance
GOVERNMENTAL FUNDS						
GENERAL FUND						
Excluding Annexation	2,141,075	62,855,544	61,109,660	64,169,159	62,576,215	5,479,903
Annexation	415,875	11,313,867	11,229,620	11,551,948	11,475,332	576,738
SPECIAL REVENUE FUNDS						
Street Operating	271,151	9,548,286	9,581,920	9,601,506	9,625,185	213,838
LEOFF 1 Retiree Benefits Fund	472,982	986,306	1,121,608	1,075,794	1,184,337	229,137
Lodging Tax Fund	94,907	194,432	178,500	196,862	178,500	129,201
Youth/Teen Programs	119,957	892,630	886,139	903,061	898,524	130,985
Capital Improvement	(12,411,319)	15,995,465	10,261,472	10,685,466	10,599,674	(6,591,534)
Criminal Justice	1,045,643	2,533,180	2,516,815	2,563,979	2,553,781	1,072,206
Community Block Grant		748,000	748,000	748,000	748,000	
Other Operating Projects	328,776	120,251		118,280		567,307
ShoWare Operating Fund	(2,355,552)	1,350,000	810,000	1,400,000	820,200	(1,235,752)
DEBT SERVICE FUNDS						
Voted	2,284					2,284
LTGO Debt		9,852,575	9,852,575	10,053,059	10,053,059	
Special Assessment	976,214	3,528,985	2,659,355	3,484,056	2,502,519	2,827,381
CAPITAL PROJECTS FUNDS						
Street Projects		4,700,000	4,700,000	4,700,000	4,700,000	
Parks Projects		510,000	510,000	510,000	510,000	
Other Capital Projects						
Technology Projects		1,224,800	1,224,800	1,247,808	1,247,808	
PROPRIETARY FUNDS						
ENTERPRISE FUNDS						
Water	752,609	18,145,464	17,794,479	18,636,186	18,236,351	1,503,429
Sewerage	6,479,238	42,655,076	44,691,417	43,824,145	40,370,473	7,896,569
Golf Complex	(2,295,761)	3,072,234	3,057,054	3,122,234	3,106,588	(2,264,935)
INTERNAL SERVICE FUNDS						
Fleet Services	1,528,371	3,994,336	4,285,556	4,392,240	3,707,872	1,921,519
Central Services	290,384	6,704,538	6,536,032	6,735,556	6,663,554	530,892
Facilities Fund	614,013	4,884,083	4,999,163	5,065,110	5,092,307	471,736
Insurance	6,808,607	16,332,519	14,987,292	16,906,345	16,214,708	8,845,471
TOTAL GROSS BUDGET	5,279,454	222,142,571	213,741,457	221,690,794	213,064,987	22,306,375
LESS:						
Internal Service Funds		28,965,979	28,965,979	30,239,381	30,239,381	
Transfers		21,709,743	21,709,743	21,440,271	21,440,271	
TOTAL BUDGET	5,279,454	171,466,849	163,065,735	170,011,142	161,385,335	22,306,375

CITY OF KENT, WASHINGTON
2013-14 Biennial Budget Ordinance
Exhibit B

	2013 Beginning Balance	2013 Revenues	2013 Expenditures	2014 Revenues	2014 Expenditures	2014 Ending Balance
GOVERNMENTAL FUNDS						
GENERAL FUND						
Excluding Annexation	1,936,791	62,269,708	61,050,344	63,559,822	62,266,791	4,449,186
Adj Begin FB per Sept Ext Act	204,284					
Less B&O Tax - General Operations		(900,000)		(900,000)		
Permits to 75% Cost Recovery		900,000		900,000		
1% Internal Utility Tax for fund Balance		585,836		609,337		
Remove Water Fund Payoff			(500,000)			
Increase ShoWare Subsidy to \$500k			300,000		300,000	
Parks Lifecycle Projects			250,000			
Adj Arts Program \$2/Capita to \$238,200			9,316		9,424	
	2,141,075	62,855,544	61,109,660	64,169,159	62,576,215	5,479,903
Annexation	415,875	11,313,867	11,229,620	11,551,948	11,475,332	576,738
SPECIAL REVENUE FUNDS						
Street	271,151	9,123,286	9,001,920	9,176,506	9,045,185	523,838
Increase B&O tax to \$4.7m		425,000		425,000		
Increase transfer to Street Overlays			425,000		425,000	
Fund Metro Transit Routes			155,000		155,000	
	271,151	9,548,286	9,581,920	9,601,506	9,625,185	213,838
Public Safety Retiree Health	472,982	986,306	1,121,608	1,075,794	1,184,337	229,137
Lodging Tax Fund	94,907	194,432	158,500	196,862	158,500	169,201
Reduce Seattle Southside			(60,000)		(60,000)	
Allocate to ShoWare Marketing			60,000		60,000	
Allocate to Branding			20,000		20,000	
	94,907	194,432	178,500	196,862	178,500	129,201
Youth/Teen Programs	119,957	892,630	886,139	903,061	898,524	130,985
Capital Improvement Fund	(12,411,319)	16,073,793	10,372,177	10,466,792	10,412,430	(6,655,341)
Remove B&O for Debt Svc & Parks		(1,500,000)		(1,500,000)		
Increase REET		250,000		500,000		
2% Internal Utility Tax-Debt Svc		1,171,672		1,218,674		
Inc Loan Payoff to Match 2% Internal Util Tax			118,505		165,507	
Adjust DS for LTGO 2012 Refunding			20,790		21,737	
Reduce Trans to Parks Lifecycle Proj			(250,000)			
	(12,411,319)	15,995,465	10,261,472	10,685,466	10,599,674	(6,591,534)
Criminal Justice	1,045,643	2,533,180	2,516,815	2,563,979	2,553,781	1,072,206
Community Block Grant		748,000	748,000	748,000	748,000	
Other Operating Projects	328,776	110,935		108,856		548,567
Adj Arts Program \$2/Capita to \$238,200		9,316		9,424		
	328,776	120,251		118,280		567,307
ShoWare Operating Fund	(2,355,552)	1,050,000	810,000	1,100,000	820,200	(1,835,752)
Up Subsidy from GF to 500k		300,000		300,000		
	(2,355,552)	1,350,000	810,000	1,400,000	820,200	(1,235,752)
DEBT SERVICE FUNDS						
Voted	2,284					2,284
LTGO Bonds		9,713,280	9,713,280	9,865,815	9,865,815	
Inc Loan Payoff to Match 2% Internal Util Tax		118,505	118,505	165,507	165,507	
Adjust DS for LTGO 2012 Refunding		20,790	20,790	21,737	21,737	
		9,852,575	9,852,575	10,053,059	10,053,059	
Special Assessment	976,214	3,528,985	2,659,355	3,484,056	2,502,519	2,827,381
CAPITAL PROJECTS FUNDS						
Street Projects		4,275,000	4,275,000	4,275,000	4,275,000	
Increase Trans from Street Operating		425,000		425,000		
Increase Street Overlay & Materials			425,000		425,000	
		4,700,000	4,700,000	4,700,000	4,700,000	

CITY OF KENT, WASHINGTON
2013-14 Biennial Budget Ordinance
Exhibit B

	2013 Beginning Balance	2013 Revenues	2013 Expenditures	2014 Revenues	2014 Expenditures	2014 Ending Balance
Parks Projects		510,000	510,000	510,000	510,000	
Reduce Tran from CIP for Parks LC		(250,000)				
Increase Tran from GF for Parks LC		250,000				
		510,000	510,000	510,000	510,000	
Technology Projects		1,224,800	1,224,800	1,247,808	1,247,808	
PROPRIETARY FUNDS						
ENTERPRISE FUNDS						
Water	752,609	18,145,464	17,594,328	18,636,186	17,721,194	2,218,737
Increase Internal Utility Tax by 3%			500,151		515,157	
Reduce amt available for Capital Proj			(300,000)			
	752,609	18,145,464	17,794,479	18,636,186	18,236,351	1,503,429
Sewerage	6,479,238	41,695,767	43,891,417	43,505,519	40,370,473	7,418,634
Increase sewer rates for KC		959,309		318,626		
Sewer-Increase amt avail for Cap Proj			800,000			
Sewer-Increase Internal Util Tax by 3%			737,076		766,560	
Sewer-reduce amt avail for Cap Proj			(737,076)		(766,560)	
Storm-Increase Internal Util Tax by 3%			520,281		546,294	
Storm-reduce amt avail for Cap Proj			(520,281)		(546,294)	
	6,479,238	42,655,076	44,691,417	43,824,145	40,370,473	7,896,569
Golf Complex	(2,295,761)	3,222,234	3,057,054	3,222,234	3,106,588	(2,014,935)
Reduce revenue forecasts		(150,000)		(100,000)		
	(2,295,761)	3,072,234	3,057,054	3,122,234	3,106,588	(2,264,935)
INTERNAL SERVICE FUNDS						
Fleet Services	1,528,371	3,994,336	4,285,556	4,392,240	3,707,872	1,921,519
Central Services	290,384	6,704,538	6,536,032	6,735,556	6,663,554	530,892
Facilities Fund	614,013	4,884,083	4,999,163	5,065,110	5,092,307	471,736
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TOTAL GROSS BUDGET	5,279,454	222,142,571	213,741,457	221,690,794	213,064,987	22,306,375
LESS:						
Internal Service Funds		28,965,979	28,965,979	30,239,381	30,239,381	
Transfers		21,709,743	21,709,743	21,440,271	21,440,271	
TOTAL BUDGET	5,279,454	171,466,849	163,065,735	170,011,142	161,385,335	22,306,375

GLOSSARY OF BUDGET RELATED TERMS

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

GLOSSARY OF BUDGET RELATED TERMS

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

GLOSSARY OF BUDGET RELATED TERMS

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

GLOSSARY OF BUDGET RELATED TERMS

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

GLOSSARY OF BUDGET RELATED TERMS

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

GLOSSARY OF BUDGET RELATED TERMS

Standard Work Year	2,080 hours or 260 days is the equivalent of one work year.
Supplemental Appropriation	An appropriation approved by the Council after the initial budget appropriation. Supplemental appropriations are approved by Council during the year and an annual budget amendment ordinance is approved in December of each year.
Unreserved Fund Balance	The difference between fund assets and fund liabilities of governmental or similar trust funds that is available for general expenditures.
User Charges	The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the entity charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.
WCIA	Washington Cities Insurance Authority
Working Capital	The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year's budget.

