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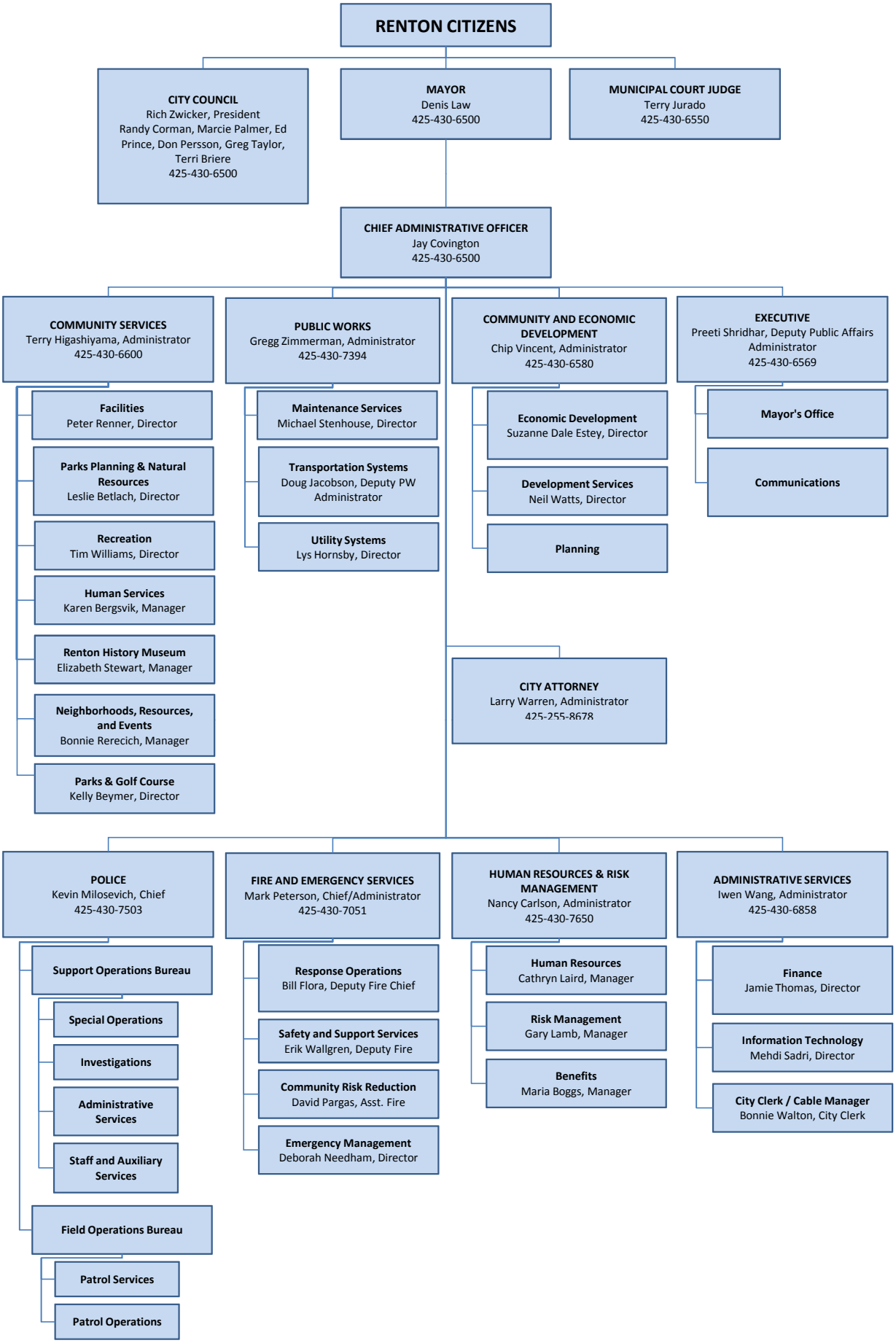
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BUDGET MESSAGE TO COUNCIL

October 15, 2012 (Final)

I appreciate this opportunity to present to you our biennial budget proposal for 2013-2014.

I'll start with some good news. The nation's economy is showing signs of improvement.

More good news is that our city, unlike many other jurisdictions, remains healthy and we continue to take necessary steps to protect the interests of our residents.

Thanks to your support and leadership over the past several years, we have made difficult decisions to address the challenges of providing city services with reduced revenues and personnel. Our challenges are not over.

As you know, government revenues lag behind the regular marketplace. This budget proposal reflects a continued erosion of operating revenues over the next two years, much of this due to property values that have declined, which represent nearly one third of our general fund dollars.

Over the next two years, our preliminary estimates project a $5 million dollar per year shortfall of revenues against rising costs of doing business.

With the help of our employees and unions, I'm presenting you with a balanced budget proposal that meets these revenue shortfalls, with minimal employee layoffs. It does require additional staff reductions, but we're able to manage this almost entirely by not filling open positions. We are also proposing some increased fees.

The total proposed two-year budget for 2013 and 2014 is $457 million, of which $202 million is the General Government fund that is used for police, fire and emergency services, parks, street repair, and other city services.

The last few times that I have presented the city's budget to you, we were in the midst of one of the gravest economic recessions in history that created a fiscal crisis for the entire nation.

We have addressed the economic challenges to our city and I believe we're on a course to recovery.

Because of our strategic investments in economic development, our commitment to reforms and the fiscal disciplines we have put into place, the city's financial situation is stable. We're beginning to see improvement.

Businesses in Renton are beginning to recover and grow. And we continue to provide an environment that attracts new businesses to our city.

We have worked to recruit new employers and support existing ones. We have had 200 new firms locate in Renton this past year and 6,000 new jobs have been added in our community over the past two years. King County Elections returned to Renton and the Washington State Auto Dealers Association will be constructing a new building for their offices on SW Grady Way.

Commercial vacancy rates have remained significantly low, compared with other cities in the Puget Sound region.

And The Landing continues to add new businesses every month. In addition to Cost Plus and several new restaurants and other firms, some existing businesses are expanding into additional space. Sales for The Landing businesses are up nearly 15% over last year, and 92% of the Fairfield Apartments at The Landing have now been leased.

Housing sales are improving, including new construction. Permit revenues are 9% higher than this time last year. There has been a significant increase in housing starts and since January of this year we have received permit requests for 380 new single family homes.

As you know, one of our biggest news items this year was The Boeing Company's announcement to build the 737 MAX in Renton. With a goal to increase production of the 737 Next Generation plane to 42 airplanes per month by 2014, we have already seen nearly 1,500 new jobs added to the Renton Plant and it's predicted that Boeing will add hundreds of additional jobs over the next couple years.

Despite some of this positive news, we continue to face budget challenges. What hit local government hard at the beginning of the recession was the plunge in sales tax revenues. Our other primary source of funding is from property tax, which constitutes nearly 30% of our General Fund. Property tax assessments lag behind the market by two years and have dropped significantly. Therefore the 2013 assessed value, based on 2011 market value of homes, is projected to decline by 4 1/2%. This will reduce the city's property tax revenue by $1.9 million annually.

We will also no longer have the use of federal public safety grants that were available during the recession. We were able to use these grants to save 15 positions in the police and fire departments. These grants have now expired, which negatively impacts our 2013 – 2014 budget by $1.5 million.

At the same time our revenues continue to fall, we face increased costs for the state retirement system and other overhead expenses.

With these reduced revenues and increased costs, our preliminary projections indicated that maintaining current levels of services in General Government Operations would result in a deficit of $5 million per year in this budget period.

Once again this year we recruited a group of citizens and business owners to review our budget process and provide us with input, making sure that our values and priorities align with those of our community. The **Community Budget Advisory Group,** comprised of local residents, business owners, and community leaders, met over a period of several weeks with city department heads and our finance department. In addition to examining our preliminary budget projections, this group had an opportunity to review several of the policies and programs that we instituted during the last budget process, based on recommendations from the previous advisory group. In addition, they provided invaluable input that has helped guide us through the current budget.

This budget reflects several key priorities and suggestions for cost savings recommended by the advisory group this year. I want to thank each one of the advisors for all the effort they put into assisting us during this budget process.

In order to balance our budget, we're proposing a three-pronged approach to bring our expenditures in line with our revenue projections through the next biennium.

- First, we are once again reducing our operating costs through additional reductions in staffing.
- Second, we have negotiated cost-saving reforms to reduce medical premium costs in partnership with our employees and unions.
- And third, we have identified a couple of revenue options that will help us close the gap for this two-year period while maintaining quality levels of service to our citizens.

As you know, the city has already made significant cuts during the past few years to balance our budgets, including the reduction of staffing levels, while our population has grown by **56% percent – from 60,000 in 2007 to nearly 94,000**

this year. Today's proposed budget reduces our workforce by an additional 25 positions, bringing an overall reduction in our workforce to nearly 15% of what we had in 2008.

We are achieving most of the staff reductions through attrition to avoid layoffs. In order to minimize the impacts these cuts will have on service levels to our citizens, we have made organizational changes, reorganized job responsibilities, focused on efficiency, and embraced technology.

Unfortunately, in addition to the attrition, we are forced to lay off a couple positions. We've made reductions in areas where the workload has dropped to minimize the impact to the public. Eliminating some of these positions also reflects a reduction in our administrative and overhead costs, which was one of the recommendations from our citizen budget advisory board.

Another significant cost savings we have for this budget period is a reduction of our medical costs. By increasing employees' contributions, and reducing the amount the city is required to contribute to the medical premium, we are saving nearly $3 million in costs during this biennium.

These significant savings would not have come without the help of our employee unions. They worked hard and collaborated with us to find a way to reduce costs and save jobs.

It's important to note that there have been impacts from the cuts that we have made these past few years. We've worked hard to set our priorities and cut our costs while focusing on efficiency. But some areas that have been cut, including required capital and maintenance, are not sustainable indefinitely. And we're at a point where we need additional resources in order to preserve our assets.

Watching our spending and improving efficiency has been essential. But we have also had to explore some revenue options, especially in areas that have not been

adjusted for many years. Our proposal to you will help us generate about $1.3 million per year.

Renton prides itself in having among the lowest fees in the county for most of the services we offer. We've kept these fees unchanged for many years despite the steep increase in the cost of doing business. This was possible due to the significant building boom the nation and our region was experiencing that helped to fund ongoing services.

This budget proposes some fee adjustments that will have minimum impact on our customers and at the same time allow us to continue to provide quality services. Our fees will remain lower than most comparable cities in the region.

One adjustment proposal is for our business license fee. This will be the first increase to this fee since 1988.

The city will dedicate 80% of the revenue generated from this fee to transportation improvement investments and major maintenance including the preservation and enhancement of parks and facilities that are in need of repair.

New growth and development in our city creates additional demand and need for public facilities. We have established an impact fee where a proportionate share of the cost of transportation, parks, and fire protection needed for these new developments is paid for by the developers. We plan to phase in these impact fees over a five-year period, and not until 2014 when the economy will be stronger.

This budget also includes a medical transport fee to transport patients to a medical facility by the Renton Fire Department. Currently, private ambulance companies provide most of these transports and charge the patient's insurance firms. We would also charge insurance companies directly. However, having insurance coverage will not play a role in determining when a patient is to be transported by a fire aid unit or private ambulance.

This budget reflects a lot of collaboration and partnership with our community, allowing us to enhance public amenities despite budget constraints.

A great example of a recent partnership is the joint development project to build an inclusive children's playground to serve the entire community, including children with special needs. This unique playground is made possible thanks to a public/private collaboration between the city, Renton School District, Renton Housing Authority, Renton Rotary, Renton Lions Club and other service organizations. Thanks to the funds raised by our partners, this much needed public amenity will soon be a reality.

Another example of a unique partnership that greatly enhances our service delivery while saving costs and generating revenue is an innovative project between the city's Carco Theatre and Puget Sound Access, operators of the city's Channel 21. Puget Sound Access is a local non-profit organization specializing in cable, communications and media technology. Besides Renton, they provide multi-media services for organizations such as the ShoWare Center and various government agencies.

Beginning next year, they will lease space at Carco Theater and assume the marketing and management functions. Under this arrangement, Carco Theatre will increase the number of customer rentals and will expand its multi-media offerings to its customers. The city will save on the costs related to theater operations, and at the same time receive additional revenue from the lease and enhance its cable operations. The public will enjoy a more modern theater with several multi-media options.

In addition to managing within our financial means and working to improve productivity and efficiency, it's imperative that we maintain our parks and facilities, roads and utility infrastructure for our children and our grandchildren.

We have started a $42 million dollar redevelopment project on Rainier Avenue South, funded largely by state and federal grants. Rainier Avenue South serves as the major north-south thoroughfare through Renton. When completed, the Rainier Avenue Improvement Project will result in a safer and more attractive gateway to our city and business community. The project will improve transit mobility, upgrade traffic safety, and enhance pedestrian safety with new 8-foot wide sidewalks, attractive landscaping, and improved street lighting.

We also broke ground on phase 1 of the SW 27th Street/Strander Boulevard Connection. This project includes a new railway bridge and a two-lane roadway that will provide access for Renton residents to the future Sound Transit Commuter Rail Station in Tukwila.

No update on our investments would be complete without mentioning our Sunset Area Community Investment. The public and private capital investments in that area have totaled over $41 million to date.

Recently we celebrated the opening of the Glenwood Townhomes, a new eight-unit housing development, which is the beginning of creating a more attractive and vibrant community for local residents and businesses. We believe this project will provide a stimulus for other public and private development in the Sunset Area.

We continue to invest in our streets and infrastructure. But investing in the safety of our city has continued to be my priority.

Crime rate as measured by crimes per thousand has decreased by double digits over the last three years. Currently our crime rate is one of the lowest in South King County. But crime rates alone don't measure things that are under our control. As a city, we are committed to finding creative ways to reduce criminal activity and to make people feel safe throughout our community.

Our efforts have been effective at reducing negative impacts in several areas of the city. Despite reductions in staffing, our police officers have successfully targeted repeat offenders and focused resources on neighborhoods experiencing high levels of criminal and dangerous activity.

We were successful at helping to close down a local restaurant and bar that was the site of many serious offenses that created fear for families living nearby. And the council provided new tools through ordinances, giving the city and our police a means to target property owners who continually allow criminal activity to take place, impacting the neighborhoods.

Our fire department has made sure that our response time to residents needing help has not been impacted, despite reduced resources, and we continue to help our citizens to be prepared in the event of a major disaster.

I'd like to turn your attention now to West Hill. As you know, on November 6, residents in West Hill will be able to vote and choose whether they would like to annex to the City of Renton or remain part of unincorporated King County.

This annexation poses a challenge and an opportunity. The challenge is to provide the services needed with the resources available; the opportunity is to transform West Hill into a safe urban center where residents and businesses thrive.

If the residents vote to annex, we will work closely with King County and our state representatives to find solutions to the current financial gap. This budget does not include revenues and expenditure projections for West Hill.

Renton is defined by the excellent quality of life that we enjoy in our city. We proudly state in our business plan that we are the center of opportunity in the Puget Sound area where families and businesses thrive.

A huge part of this success is due to the great programs and services that we continue to provide despite significant personnel and budget cuts, which is a

testament to the committed efforts by our dedicated employees. These programs and services contribute to a safe, healthy, and vibrant community for our citizens.

Providing recreational opportunities is important for a healthy community. Our parks, facilities, trails and golf course continue to receive praise from the public. Our world class recreational programs still offer something for everyone, regardless of age or ability.

Serving unique populations in our city is important. Our summer lunch program serves hundreds of children in need, and our Housing Repair Assistance Program has helped elderly and low-income residents stay in their homes and retain their independence. This budget maintains these vital programs.

Community-building programs strengthen our neighborhoods and promote awareness. Our award-winning Neighborhood Program now has 72 recognized neighborhoods representing thousands of Renton residents. Over 5,300 people attended neighborhood events and picnics this summer. This budget includes $73,000 in grant funds that give neighborhoods the opportunity to invest in their communities.

Events that promote our city help our local economy. Our Farmers Market enjoyed a record attendance this past summer with over 4,000 people a week. The Seahawks Training Camp brought over 21,000 people to Renton during the summer. And festivals and events, from the Seattle International Film Festival to the Fourth of July celebration, IKEA Renton River Days, Return-to-Renton Car Show and Clam Lights at Gene Coulon Memorial Beach Park, all experienced record crowds.

These programs and events bring tremendous value to our citizens. They also bring tourists and visitors to our restaurants and stores. They fill hotel rooms and provide entertainment for our families, while boosting the local economy.

We have been through some stressful times during the last several years, and I want to thank each of our administrators and all the employees for their hard work and efforts to find solutions to these budget challenges. I especially want to thank our finance director, Iwen Wang, and her staff for the quality work they have done throughout the budget process.

I also want to thank the Council for your guidance and input as we have worked on this budget together with a goal to maintain a quality city for our residents and businesses.

We will be presenting you with more specific details on this budget proposal during the next couple weeks and welcome your feedback, concerns, and recommendations.

Thank you.

Denis Law
Mayor

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City of Renton
2013-2014 Budget Highlights

Budget Overview

The total proposed 2013-14 budget has revenue of $462.6 million and a total expenditure of $457.3 million. The revenue is an approximate 3.0% increase over the 2011-12 estimated actual, or 5% over the 2011-12 adopted budget. The expenditure is 5.2% below the estimated total for 2011-12 and 2.8% above the adopted 2011-12 budget.

Projected Budget Gap

We started the budget with a built-in deficit due to an anticipated decline in revenues: lower property tax collections due to the decline of home values; the expiration of public safety grants that funded 15 police officers and firefighters; a one-year elimination of state liquor excise tax and minor reductions in other state shared revenues; and a reduction in the service contract with Fire District 25, caused by the District's declining property tax. Combined, these factors put our 2013 General Fund 2.4% below the revenues we will receive in 2012.

We also faced pressure on the cost side: the contribution rate to the state retirement system is set to increase from 7.25% today to 9.1% (a 25% increase) for 63% of the city's workforce in mid-year 2013; employee healthcare premiums continue to grow at a much faster pace than inflation; the cost to preserve and update our buildings and other structures that can no longer be deferred; higher fuel costs to operate city vehicles; higher utility rates for street lights, parks lighting and irrigation, and city facilities; and the cost of training and development of our workforce to prepare the organization for the future. Combined, cost increases will add $2.5 million or 2.5% in costs to the General Fund alone, and more citywide.

A Balanced Approach in Balancing the Budget

To balance this gap, the Administration used a three-pronged approach:

1. The proposed budget will reduce 25.2 positions citywide over the biennium. 20.2 of these positions are in the General Fund, which includes 3 police officers and 6 firefighter positions that will be held vacant. The remaining 5 positions include 2 in the Enterprise Fund (surface water), and 3 in Internal service funds (Communications, IT, and Facilities.) To minimize layoffs, reductions are almost entirely done through attrition.

2. The proposed budget will freeze the city's contribution to employee medical plan for one year (no increase in 2013), and includes a one-time premium holiday for $1.3 million, for a combined savings of over $4 million over the biennium.

3. The proposed budget includes three revenue adjustments that will generate around $1.2 million annually when combined. These

adjustments include: an increase in business license fees; an increase in inter-fund utility taxes; and a basic life support transport fee.

The position reduction and change in healthcare insurance premiums will generate $4.5 million and $3.2 million in savings for 2013 and 2014, respectively.

The new/increased revenue will help us restore capital funding and partially preserve the grant funded public safety positions.

The proposed 2013-2014 budget is balanced; it will set aside $1.3 million a year for General Governmental Capital purposed for major maintenance and preservation of our existing facilities and it will restore $52k annually for employee training and development purposes.

Past Actions

2008: $5 M midyear savings

2009: $6M/33 positions & $4M cuts midyear

2010: $6M/50.2 positions

2011-12: $2M per year & 4.5 positions

Since 2008, the city's General Fund has reduced its regular and seasonal staffing by a total of 83.6, or 12%, and has reduced expenditures by $21 million as a result of the Great Recession. Some of these changes were one-year savings, but nearly $12 million, or 12%, were long-term structural adjustments including scaling services back or totally eliminating certain services. These structural changes made over the past two budget cycles provided us with a smaller base and relatively minor adjustments for the 2013-2014 budget.

The additional 25-position reduction will bring the total staff reduction to 109 positions. The additional $3.5 million ongoing expenditure reduction will bring the ongoing cost savings to $15.5 million, or about 15%, of the city's budget.

Fund Balance

The overall proposed revenues exceed the proposed expenditure by $5.2 million and resulted in a projected overall fund balance of $59 million.

The increase in the fund balance is attributable to the water and sewer utility funds. These funds are accumulating balances for upcoming utility capital projects that cannot be funded within the current year's resources.

The General Fund balance will be maintained at $10.75 million, or just below 11% of General Fund expenditures. This is slightly below the 12% target, but greater than the 8% minimum required by our fiscal policy.

In addition to this balance in the General Fund, the city will continue to maintain the $5 million catastrophic reserve in the Risk Management Fund and a well funded equipment replacement reserve. These reserves and fund balances would provide an additional safety net.

The current employee Healthcare Insurance Fund will see its balance decline by nearly $2 million from over $7 million to $5.2 million at the

end of this biennium due to the proposed change in contribution rates and premium reductions.

The LEOFF I retiree medical benefit fund has a balance of $5.4 million and is set up to accumulate funds to amortize the actuarially determined future obligations of $27 million.

Overall, the city is in sound financial condition.

General Government Overview

Of the $457.3 million total budget, $202.4 million is for the city's General Fund. The $202.4 million revenue is an increase of 2.1% over the adopted 2011-12 budget. But when compared with the adjusted 2011-12 budget[1] and the estimated actual, the 2013-14 revenue is slightly ($140k or 0.07%) lower.

2013 Property Tax will be lower than 2012 due to declining home values during the Great Recession.

Most revenue sources have stabilized but the growth remains below the historical norm.

The lower revenue, as mentioned previously, is part of the reason for the budget gap. It is primarily due to reduced property tax caused by the decline in home values during the Great Recession. The median home value has dropped by 33% in Renton, with overall assessed values reduced by 18% from the peak of 2009 to 2012. This steep decline in home values pushed the city's tax rate to the statutory limit of $3.10 per $1,000 of assessed value. The 2013 valuation is expected to decline again by 4.5%, resulting in a loss of $1.5 million in baseline property tax revenue. We are projecting improved valuation of existing homes based on current market conditions, which will allow us to recover part of the 2013 decline in property taxes by 2014.

Also contributing to the lower revenue is the expiration of grants that helped us restore a total of 15 public safety positions over the past three years.

Due to the loss of these revenues combined with the slower than normal recovery, the projected revenue for 2013 is 2.4% less than2012, and 2014 is only 3.2% above 2013. This is below historical growth trends, and well below any recovery period after previous recessions.

Sales tax is projected to grow by 3.5% annually, or 1.5% real growth on top of the projected 2% annual inflation.

Expenditures

Typically we would compare the proposed budget with the adopted budget in the previous biennium, but the 2011-12 adopted budget (total $198.3 million) did not include the nine SAFER grant positions that were awarded in 2011, and also under-budgeted police staffing cost by $540k per year caused by a budget error that was corrected during 2011. Therefore the comparison with the adjustment budget would be more appropriate in this case.

[1] Excluding the $10.3 million in refunding bonds proceeds and payment to the escrow agent for refinancing 2002 bonds.

The $202.4 million expenditure budget is $800k, or 0.4%, below the 2011-12 adjusted budget. Included in the 2013-14 proposed budget is a $520k increase in Storm Drainage Fees paid by the Street Fund to the Storm Drainage Utility fund to cover city street/sidewalk areas that have not been adjusted for many years, which was discovered recently. A corresponding investment interest charge is budgeted from the Storm Drainage Fund to the Street Fund to recognize the $52 million storm drainage system assets that were initially transferred from the Street Fund. If this change were removed, the expenditure budget of $201.3 million is $1.8 million, or just under 1%, below the 2011-12 adjusted budget.

The proposed expenditures reflect a reduction of nearly $4 million each year from the baseline expenditures to continue current operations into next biennium.. This is done through trimming 20-plus positions (average $2 million a year); freezing healthcare premiums and applying a one-time premium reduction that will save $2.9 million in General Fund ($4 million citywide) over the two years or an average of $1.45 million per year; and reducing the contribution to LEOFF I retiree medical based on a current actuarial study (from $2.2M per year to $1.7M per year), which allowed us to only offset the base cost increases to the General Fund.

The proposed changes are discussed in more detail in the following sections.

Executive

Reductions:
2 FTEs

Addition:
$80,000 in public defense contract based on current agreement.

The Executive Department budget reflects a reduction of two additional positions, the Assistant CAO position, and a Communications Specialist position. Cumulatively the department reduced six positions (from 15 FTE to 9 FTE), or a 40% reduction over the past 5 years, including the conversion of the Hearing Examiner function to contracted service.

The new State Supreme Court mandate to reduce public defense attorney caseload effective September 2013 will likely to have an impact on the city's cost in the public defense contract. The full extent of the cost is not yet known. Staff is working on a number of measures to control this cost to minimize potential impact. The $80k increase is only to recognize additional cost under the current contract.

Court Services

Reduction:
1.5 FTE in 2013 additional 2 FTE by the end of 2014

The Court Services Department will reduce its staffing by 0.5 Probation Officer and 1 Judicial Specialist in 2013; and 2 more Judicial Specialists by the end of 2014. Cumulatively the Court Services will reduce their staffing by 20%.

The proposed staff reduction is primarily to reflect the lower number of cases filed (25% overall decline from the peak in 2010), and the process improvement/automation project that is under way. This is anticipated to save over $225k per year.

Revenue:
$40k in parking fines

In addition, the Court has implemented a modest increase in parking ticket fines, from $35 to $45 per violation for regular parking tickets and from $45 to $55 for violations at Gene Coulon Memorial Beach Park; this is expected to raise an additional $40k in court revenue annually.

City Attorney

Reduction:
($10,036)
Revenue:
$25k internal legal fee charge

Addition:
0.13 FTE
$160k Tenant Improvement

The City Attorney Department will decrease its line item budget by $10k per year and will recover billable time associated to capital projects for $25k.

The City Attorney's office is requesting to increase the hours worked of the only paralegal position from 30 hours to 35 hours a week, or an increase of 0.13 FTE. Even with this increase, the department's support staff is still well below other comparable cities.

In addition, the proposed budget will move the City Attorney's office from leased space into City Hall for an annual savings of $90,000. A one-time tenant improvement cost of $160,000 is required to ready the space and provide for moving expenses.

CED

Reduction:
3.0 FTE

The Department of Community and Economic Development (CED) will reduce its positions by 3 FTE including one Code Enforcement Officer, one Administrative Assistant, and the elimination of the Planning Director position with the responsibilities assumed by the CED Administrator. The Department has two Limited Term Inspectors positions expiring at the end of 2012 which may need to be extended due to project schedules. These positions are fully funded with project reimbursements.

Cumulatively, the Department has reduced its staffing level by 23, or 34%, excluding the transfers of the Neighborhood and Farmers Market programs to the Community Services Department. The reductions were made due to the decrease in development activities. As the permit activity improves, there will be the need to restore some of these positions to maintain reasonable service levels.

Community Services

Reduction:
2.8 FTE

Facility Major Maintenance:
$138k (from $497k to $359k)

Neighborhood Programs:
$20k (from $93k to $73k)

The Community Services department will reduce staffing by 1 Secretary, 1 Maintenance Custodian, and a Recreation Specialist position due to the change in the CARCO Theater operation. A result of department reorganization, Recreation Services will operate North Highlands Neighborhood Center with its current staff from Highlands Community Center, and increase a 0.8 FTE Supervisor position to full time by reducing part-time help. Cumulatively, the department has reduced regular staffing by 10.8 FTE or 9% and intermittent resources by an equivalent of 11 FTE or 25%.

The city is negotiating a lease with a non-profit organization for the use of the CARCO Theater. The transition is expected to take place in

the last fourth quarter of 2012 and in early 2013.

In addition, in order to balance the budget, the proposed budget will reduce the amount budgeted in prior years for facility major maintenance and for the neighborhood grant programs. These adjustments will bring the budget more in line with historical spending in these programs.

In the human service area, the Limited Term Housing Repair Technician position that has been funded in the past two years with carryover capital Community Development Block Grant (CDBG) will end with funding at the end of 2012.

Addition:
Increase in utility costs

May Creek & River View Bridge Habitat monitoring

Additional Right-of-Way and Natural Area Maintenance

A number of increases in operating costs in the Community Services Department need to be addressed as well. Responsible for operating all city buildings and parks, Community Services must budget for associated utility rate increases. This includes increases in parks lighting and irrigation ($59k/$62k for 2013/14, respectively) and utility costs for city facilities ($28k/$48k for 2013/14) for a combined total increase of $87k in 2013 and $110k in 2014.

Also affecting the department's budget are increased responsibilities from newly acquired properties or improvements. The 5-year habitat monitoring requirement for May Creek commencing in 2013 will be funded by reallocating existing resources; and commencing 2014, $7,500 in new funding is required for the habitat monitoring for the Riverview bridge project. Additional right-of-way improvements and the transfer of the Cleveland-Richardson Life Estate to the city mean more vegetation maintenance contract expenditures. A portion of the expenditures will be funded by reallocating existing resources ($15k), and the new funding requested is estimated at $3,100 in 2013 & $7,100 in 2014.

Also requested is $3,000 for an urban forestry software maintenance contract to facilitate the maintenance of over 132,270 street, park, natural area, and facility trees.

Fire & Emergency Services

Reduction:
Hold 6 of the 9 grant funded Fire Fighter positions vacant

Public safety has always been the top priority for the city and the budget reductions over the past five years have largely left public safety departments intact. With these 6 positions, the cumulative reduction for the Department will be 10 FTE (previously eliminated a Deputy Chief position, a Lead Inspector, a Fire Inspector I position, and a Communications Specialist), or 6% of its force. These 6 Firefighters were part of the 9 positions restored with SAFER grant funds in 2011, in hope of stronger revenue growth to make them sustainable. But the slow pace of revenue growth and the reduction in Fire District 25 contract revenue requires them to be kept vacant after the grant expires. The remaining 3 SAFER grant Fire Fighter positions will be funded with the proposed basic life support transport fee.

Administrative Services

Reduction:
2 FTE
IT Capital:
($255k 2013/$333k 2014)

Addition:
Election Cost:
($50k 2013/$50k 2014)

IT Software Licensing:
($285k 2013/$288k 2014)

The Administrative Services Department is made up of three internal support divisions: Finance, Information Technology, and the City Clerk's Office. The department will reduce 2 positions, a Payroll Specialist position and a Sr. Network Systems Specialist position. This is in addition to the 10.5 positions reduced previously for a cumulative 12 positions and 22%. The Department also has two limited term project positions that expire at the end of 2012. These positions may be extended with project funding.

In addition to position reduction, the proposed budget reduces the Technology equipment and software replacement budget by $255k in 2013 and $333k in 2014 to accommodate increases in software licensing and support costs. With the centralization of IT services, we have been gathering all software and hardware support costs into the Internal Services Fund from departments over the past few years. This avoids duplication and allows for more efficient support coordination. We also implemented a Microsoft Enterprise License in 2011 which again allows more efficient file transfers and sharing. These efforts and also the addition of new software acquired recently required an increase in the software license and support budget by $285k in 2013 and $288k in 2014.

Lastly, the additional election cost in 2012 and projected 2013 general election cost will require an increase to our election budget by $50k each year.

Human Resources & Risk Management

The Human Resources & Risk Management Department (HRRM) will reduce the self-funded unemployment insurance cost in the Risk Management Fund by $68k and $63k for 2013 and 2014, respectively. However, at the same time the general liability insurance premium is increasing by $28k a year. Therefore the net savings will be $40k in 2013 and $35k in 2014.

As mentioned earlier, one of the goals for this budget cycle is to restore the training budget that was significantly reduced over the past 5 years. The proposed budget will restore $52k annually for citywide staff development to be administered by the HR&RM Department.

Police

Unfunded Position:
3 grant funded SRO officers

The proposed budget will hold three School Resource Officer (SRO) positions vacant. This is part of the six officers funded with the COPS Hiring Recovery Grant that expires in 2012. The grant requires the city to retain these positions for one year beyond the grant period, so these positions will be unfunded after June 2013. The cumulative staff reduction will be 8.8 FTE, or 5.6%, of the Department force.

The proposed budget reflects an anticipated 2013 jail service contract with SCORE at $3.75 million and a projected 2014 amount of $4.5 million. The city's portion of SCORE debt service costs of $1.8 million per year will be budgeted in the debt service fund.

Public Works

Reduction:
2 FTE
Line item reductions:
$65k/2013 & $95k in 2014

The General Fund portion of the Public Works Department consists of department administration, street maintenance, and transportation.

The proposed budget will reduce one Principal Civil Engineer in the Transportation Systems Division, and a Signal/Electronics System Assistant position in the Transportation Operations Division. In addition, the department is proposing various line item reductions in its street maintenance budget at $65k a year. The $30k additional reduction in 2014 reflects the anticipated energy cost savings by converting to LED streetlights on the Rainier Ave S and Strander Blvd improvement projects currently under construction.

Cumulatively, the department has reduced its staffing by 17.7 FTE, of which 17.5 are General Fund positions. This represents an overall 11.3% reduction of Department workforce, or 22% reduction in General Fund supported positions.

General Government Debt Service

The proposed budget includes the amount needed to meet the city's general obligation debt service payments of $8.02 million annually, including $1.8 million in the Library Development Bonds issued in 2011 and the city's share of SCORE bonds in the amount of $1.83 million a year.

Capital Funds

Governmental Capital Improvements Fund (316)

2-Year Total $4.1 million

Sources:
Grants/Donations: $1.16M
REET: 1.05M
Business License: 0.80M
Interfund Utility Tax: 0.85M
Carry forward: 0.24M

The proposed 2013-2014 budget includes $4.1 million in General Governmental capital projects. One of the areas where the funding has been greatly depleted during the Great Recession is our capital funds. The funds are needed to preserve and enhance over $80 million of sports courts and fields, outdoor structures, buildings and amenities in our community. This budget will dedicate 80% of the proposed increase in business license fees ($400k per year) as well as the proposed increase in inter-fund utility taxes ($425k per year) to supplement the Real Estate Excise Tax for a combined $1.3 to $1.4 million per year. These resources plus grants/donations, parks mitigation funds, and unspent project funds make up the $4.1 million resources for the following projects.

1) $761k for Gene Coulon Memorial Beach park structural repair/ maintenance. This is part of a multi-year project totaling over $1.2 million in repairs necessary to preserve the above and under water structures in the forty-four year old park.

2) $750k additional funding for the accessible playground that would be funded entirely with mitigation funds and community fundraising dollars and constructed with volunteer efforts. No General Fund contribution is expected.

3) $270k for playground replacement at Liberty Park and Cedar River Trail Park.

4) $150k for lighting system upgrades at Renton Senor Activity Center and Highlands Park walkway.

5) $331k for the tree maintenance program for both high risk tree removal and special project based street tree replacements.

6) $300k for initial planning/design phase of the Ron Regis Park Athletic Field expansion project.

7) $250k Riverview Park Bridge safety repair project to repair the damages caused by woody debris in the Cedar River from prior storms.

8) $180k for Henry Moses Aquatic Center major maintenance and upgrades.

9) $165k King County Levy funds for specific acquisition projects.

10) $149k for capital project coordination.

11) $150k for path, patio, sidewalk and boardwalk maintenance.

12) $150k to continue the expansion and replacement of citywide security video system.

13) $100k to start the planning and design phase of the Sunset EIS Park (plus $280k from the reallocation of the Sunset Sub Area Planning fund in 2013).

14) $100k for community service maintenance shop rehab.

The remaining $294k consists of a number of small safety-related repairs/improvements throughout our park system. See Capital Investment Section for more detail.

$31.4M Transportation Improvements Fund (317)

The Transportation Improvement Fund accounts for the transportation element of the CIP. The proposed two-year total transportation improvements are $31.3 million. $3.4 million will be from Business License fees, $1.3 million from the arterial street fuel tax, $290k from mitigation fees collected, and $21.8 million will be funded with grants. Details of the projects and use of city resources for these projects can be found in the CIP section of this budget.

Enterprise Funds

The city has several enterprise type (or business type) operations, that must be self-sustaining. These include the Water, Wastewater, and Surface Water utilities; the Solid Waste utility; the golf course, and the airport.

Utilities

The Water, Wastewater, and Surface Water utility funds are accounted for and budgeted separately, but are managed as a system in accordance with the city's financial management policies. The system conducts a comprehensive rate review every six years with the assistance of outside consultants, with annual updates performed by city staff.

Utilities Financial Policy

The city re-evaluated it's rate setting policies in 2010. Through this process, along with the failure of two sewer collection line sections, the City Council approved the following reserve and capital project financing policies:

1) Consolidate operating and rate stabilization reserves at 12% for each of the piped utilities, and establish a fixed dollar amount for solid waste reserves ($400k) and the pass-through Metro sewer treatment charges ($380k or 3.5%) based on actual cash flow requirements.
2) Maintain debt service reserves based on the highest 1-year debt service payment requirements.
3) Establish a capital financing policy that:
   a. Uses rate revenue to finance system replacements.
   b. Only uses bond financing for system and capacity expansion, major transmission, and storage system improvements.

These policies and the proposed system replacement projects as identified in the CIP section required substantial rate increases during the 2011-12 Budget:

- Water –18%/16%
- Wastewater – 42%/5%
- King Count Metro Wastewater Treatment (pass through) – 13%/0%
- Surface Water – 40%/11%
- Solid Waste – 0%/0%

The proposed 2013-14 rate increases are 5% each year for all city operated utilities. The King County Metro Wastewater Treatment fee is to increase by 10.2% in 2013. The city will also continue the Metro rate stabilization charge at $1.16 per account per month.

These rate increases are needed to provide for ongoing capital infrastructure replacements.

Maplewood Golf Course

The Maplewood Golf Course will continue to operate with reduced staffing and streamlined operations, which runs about $2.5 million per year. A proposed increase in greens fees only, which have not increased since 2010, will assist in providing a quality facility. Driving range fees, lessons and cart rentals remain unchanged. The weather and the economy over the past two years have tightened the Golf Course's financial condition and its operating margin. As a result capital investments and regular major maintenance projects have been reduced over the past two years, focusing on safety and prioritizing repairs to the buildings and golf course. Reconstruction projects have been deferred until 2015 when the interfund loan used to refinance the revenue bonds in 2010 are fully paid. This will free

up about $400k a year and allow the Golf Course to make more capital investments thereafter.

Renton Municipal Airport

$11.5 million in capital projects over the next two years.

With the renegotiated leases for all major tenants at the airport, the airport operation has a much improved outlook, and will have funds to make needed improvements to its facilities. Overall, the airport lease revenues are at about $2.6 million per year against operating expenses of $1.5 million. The Airport is undertaking a number of capital projects in the next two years: the continuation of the taxiway bravo rehabilitation ($9.7 million); the 820 Building demolition ($637K); and other smaller improvement projects totaling $1.1 million.

Internal Service Funds

The city operates several "businesses" that provide service internally to other city departments. These include the Equipment Rental Fund (Motor Pool 501), Insurance Fund (Risk Management 502), Health Insurance Fund (512), LEOFF1 Retiree Healthcare Fund (522), Information Technology Fund (503), Facilities Fund (504), and Communications Fund (505).

All of the costs identified herein are paid for and included in the operating departments' budget. The charges are calculated based on either specific charges or by systematic cost allocation. The health insurance charge (for both active and retired employees) is part of personnel benefit costs. The remaining internal service funds (Fleet, Property/Liability Insurance, Technology, Facilities, and Communications) services are paid as internal service charges.

About 86% of all internal service charges are paid by the General Fund; therefore, the cost of internal service fund operations directly affects the General Fund's bottom line.

Equipment Rental

Operating: $2.5 M/year

Capital: $1.5 M 2013/ $1.0 M 2014

The Equipment Rental fund maintains nearly 600 pieces of equipment, of which approximately 300 are vehicles and large mobile equipment used intensively in delivering city services. The Fund also accumulates replacement reserves for replacement of vehicles when needed.

Due to the substantial fuel cost increases over the past few years, the operating budget was underfunded in the last two years. The 2013-14 budget adjusted for the fuel cost and price on other petroleum-based supplies. As a result the fleet M&O cost has shown substantial increase in the operating departments.

Information Technology

Operating:$3.5 M/year

Capital:$0.6M 2013/ $0.56M 2014

The Information Technology (IT) Fund was created in 2007 to allocate the costs of the city's centralized IT programs. This fund provides for the technology, telecommunications, and copier equipment lease and maintenance for the city.

The proposed budget contains a total of $1.2 million in IT capital projects over the 2-year budget period. Other than $50k earmarked for an updated IT strategic plan, the remaining 2013-14 IT

investments are all major maintenance related items. It includes $200k ($100k per year) for the lease of the copier fleet, $400k ($200k per year) in routine replacement/expansion of servers, network equipment, storage and backup systems to maintain network integrity for continuing operations. The remaining $600k is for department-specific software/hardware replacements/update needs.

We will continue to work on equipment and software interface needed to communicate with and access the data from the new computer aided dispatching (CAD) at Valley Communication Center CAD system, which is expected to go live in November 2013.

The IT Division will also continue the implementation of the Enterprise GIS Plan and other system improvements consistent with the proposed 2007 IT Strategic Plan.

Risk Management

2013-2014:
$16.4/$17.2 million

The city's Risk Management program consists of three funds: the Property and Liability Insurance Fund (502), the Employee Health Insurance Fund (512), and the LEOFF I Retiree Medical Fund (522).

The 502 Fund covers property and liability insurance ($1.5 million each for 2013 and 2014); workers compensation (around $1.1 million per year); and unemployment insurance (around $150k per year), and the remaining balance of $234k is for program administration.

The city self-insures employee health benefits with a stop-loss coverage of $250k per incident. The 2013 and 2014 budget and charge is based on projected plan costs by the number of employees. As discussed earlier, the amount the city will contribute to the Fund will be based on 2012 premium rates. In addition, the city will be further reduce its contribution by $1.3 million into the fund during 2013. This effect is a reduced fund balance by a projected $1.8 million over the biennium.

Providing retiree health care is required by state law for LEOFF I retirees. The city's contribution is determined actuarially and re-evaluated every other year. The most recent actuarial study put the city's obligation at approximately $27 million in present value and requires an annual contribution of $1.7 million to fully amortize the obligation by 2038. This contribution is included in the 2013-14 budget. The Equipment Rental fund maintains nearly 600 pieces of equipment, of which approximately 300 are vehicles and large mobile equipment used intensively in delivering city services. The Fund also accumulates replacement reserves for replacement of vehicles when needed.

Facilities

2013-14 Reduction:
1 FTE (included in Comm. Services Department

The Facilities Fund was fully implemented in 2010 to accumulate costs for maintaining and operating the city's office, public (primarily used by the general public), and operational (primarily used for city operations purposes) facilities, and charges the costs to the appropriate functions/departments.

discussion above)

Operating:$3.7 million/year

Major Maintenance: $360K/year.

The Fund also accounts for major maintenance (major repairs and updates) costs related to these facilities, which is now funded with current operating resources. The funding level for major maintenance projects has been reduced in the 2013-14 budget cycle from $495k to around $360k annually. This may not be sustainable and could require future adjustments.

Communications

2013-14 Reduction: 1 FTE (included in Executive Department discussion above)

Operating:$0.9 million/year

The Communications Fund was also created in 2010 by pooling citywide communications resources for the central print shop, interoffice mail, external postage and printing services, and the Government TV channel operation in one place for consistent coordination of brands, messages, and better prioritization of workload. The costs are allocated based on actual services demand by departments.

Pension Trust Fund

$240k/$225k for 2013/14

The city is the custodian of the Firemen's Pension Fund, a trust fund managed by a separately appointed Trustee.

The Fund accumulates resources and pays current pension benefits per state law. The Fund has sufficient assets to fully fund the city's pension obligation. Currently the plan asset generates interest earnings and the city also receives a distribution of a state fire insurance premium surcharge that is restricted for fire pension benefits. No general city resources are used for this purpose. The Facilities Fund was fully implemented in 2010 to accumulate costs for maintaining and operating the city's office, public (primarily used by the general public), and operational (primarily used for city operations purposes) facilities, and charges the costs to the appropriate functions/departments.

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Budget at a Glance

The Budget Process

The City of Renton develops its biennial budget every two years from February through October. The Mayor and the Council review the City's revenues and services in order to determine if they need to make significant changes to the budget.

In reviewing the anticipated revenue, the Mayor's first priority is to ensure that the City is able to continue providing the same levels of service. This may require obtaining additional funds because the same service level now costs more. For example, as our population increases, we need more police officers to maintain the same response times.

City departments estimate the costs of providing existing base services for the budget year. In addition, they submit requests for new programs that they would like the Mayor to consider. The Mayor evaluates the department requests and can recommend new programs for Council approval within the context of the Council's adopted Business Plan Goals.

The Mayor and the Council hold a strategic planning retreat in the spring of each year in order to adopt these Business Plan Goals. At that time, the Council sets policy direction and priorities for the next budget cycle. They also determine whether the City's current levels of service are meeting the needs of our community.

The Mayor must provide to the Council by October 31 a proposed budget for the following two years. The Mayor also provides them with an estimate of expected revenue in order to meet the costs of providing City services. The Council reviews the budget and any revisions in November and December. It must approve a balanced budget, (funding recommendations for the operating and capital budgets that do not exceed the estimated resources) by the beginning of the budget year, which is January for the City of Renton. In order to obtain citizen opinion about proposed expenditures, the City holds two public budget hearings.

Once the Council adopts the budget, the Mayor must ensure that expenditures are made within legal limits. If the economy changes or the City identifies unanticipated needs during the year that require changing the budget, the Mayor will recommend those changes. A Council-adopted ordinance must accompany all budget increases. If revenues fall short, the Mayor can make decreases to the budget to ensure that the City does not overspend available resources. The Mayor will work closely with the Council whenever changes to the budget must be made.

Budgetary Basis and Basis of Accounting

The budget, as adopted, constitutes the legal authority for expenditures. Budgets are adopted on the GAAP basis of accounting. The biennial budget is adopted with budgetary control at the fund level so expenditures may not legally exceed appropriations at that level of detail. Transfers or revisions within funds are allowed, but only the City Council has the legal authority to increase or decrease a given fund's biennial budget.

Basis of accounting refers to the point at which revenues or expenditures / expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied:

1. **Accrual**

Both governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. **Modified Accrual**

The government funds financial statements are presented on the modified basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual: i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

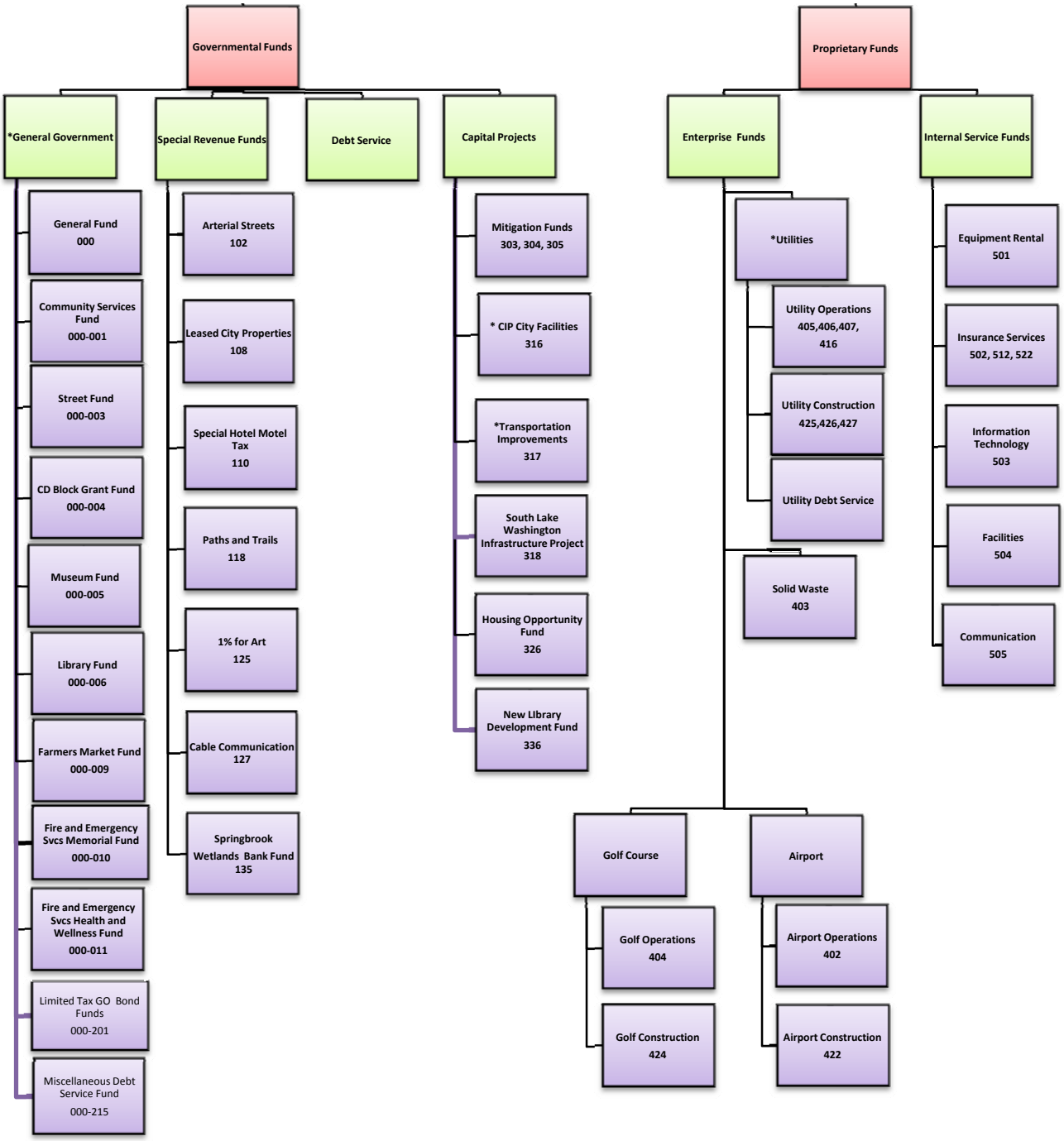
BIENNIAL BUDGET CALENDAR

The following table illustrates a typical biennial budget calendar for both the initial budget development year and the mid-biennium adjustment year. The process and legal deadlines in Year 1 is identical to the annual budget process. Year 2 is the simplified mid-year review process.

Process Description	Year 1												Year 2											
	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12
1. Administration Planning Retreat																								
2. Council sets budget priorities and guidance in workshop																								
3. First quarter financial report to Council Committee of the Whole updates revenue projections																								
4. Administration develops budget parameters																								
5. Finance/City Service Area Teams (CSAT) review & update requests for results to be consistent with Council's and Mayor's directions and issue Request for Results																								
6. Departments prepare response to RFR including program revenues, personnel, and expenditure requirements. Departments identify necessary mid-biennium adjustments																								
7. CSAT prioritize programs/proposals, provide feedbacks to department, and submit recommendation to the Mayor																								
8. Finance updates revenue estimates and compiles with department submittals																								
9. Administration makes adjustments to department submittals/establishes balanced preliminary budget																								
10. Preliminary budget document prepared, printed, and filed with City Clerk and presented to the City Council (at least 60 days prior to the ensuing fiscal year)																								
11. City Clerk publishes notice of the filing of preliminary budget and notice of public hearing to be held during preliminary budget deliberations																								
12. City Council conducts workshops and public hearings on the preliminary budget including revenues and property tax levies																							◆	
13. City Council makes modifications to the proposed budget/mid-biennium adjustments																							◆	
14. City Council adopts an ordinance to establish the amount of property taxes to be levied in the ensuing year																								◆
15. Final budget/Mid-biennium adjustments, as adopted, is published and distributed within the first three months of the following year																								

City of Renton

Budget Fund Structure



Major Funds are those with budgets representing ten percent or more of the City's overall budget. They are marked with an asterisk (*).

For descriptions of Major Funds, see next page.

City of Renton
Budget Fund Structure

General Government is used to group those accounts that are largely supported by general taxes of the City.

General Fund accounts for all general government activity not accounted for in other funds. It includes most tax revenues and such services as police, fire, engineering, long range planning, city clerk, administration, and economic development.

Water / Sewer Utility is comprised of a number of sub-funds working towards a mission to operate and maintain a quality water supply system, collect, convey and treat wastewater effectively and economically within the Council's rate structure, and construct water and sewer projects by contract or City participation in private projects, for infrastructure improvements consistent with the Capital Facilities Plan.

Non-budgetary funds include:

Reserve Retirement Contribution Fund	General Fixed Assets Fund
ICMA Deferred Compensation Fund	Claims Clearing Fund
Salary Clearing Fund	Special Deposits Fund
General Long Term Debt Account Group	Surplus Bank Balance Fund

Financial Structure
The City's budget comprises seven major fund types or groups. The following is a general overview of each fund type.

General Governmental Funds
These funds are used to account for resources that are generally not dedicated for a specific purpose. They are used to meet the basic services that your local government provides.

Major Revenues	Primary Services
• Taxes	• Police protection
• Fees, licenses, and permits	• Fire protection / emergency medical services
• Fines and forfeitures	• Parks and recreation
• Intergovernmental (Federal, State, and Local)	• Municipal Court / legal services
	• Street maintenance planning
	• Economic development / planning
	• Administrative functions

Special Revenue Funds
These funds are used to account for revenues that are to be used for a specific purpose as required by law or administrative action.

Major Revenues	Primary Services
• Federal, State, and Local Grants	• Economic development
• Taxes	• Cable communications
	• Street overlay
	• Art fund

Debt Service Funds
These funds are used to account for accumulation of dedicated revenue and payment of principal and interest related to the City's general obligation bond issues.

Major Revenues	Primary Services
• Property tax levies	• Payment of principal and interest on outstanding bonds
• Real estate excise tax	
• Special assessments	

Capital Investment Funds
These funds are used to account for the acquisition and construction of major capital facilities and equipment. All projects supported by these funds can be found in the 2013-2018 City of Renton Capital Investment Program section.

Major Revenues	Primary Services
• Federal, State, and Local Grants	• Capital investment projects
• Special assessments	
• Property tax	
• Sales tax	
• Real estate excise tax	
• Impact mitigation	

Enterprise Funds
These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises.

Major Revenues	Primary Services
• Service (user) charges	• City utilities
• Federal, State, and Local Grants	• Renton Municipal Airport
• Revenue bonds	• Maplewood Golf Course
• State loans	

Internal Service Funds
These funds are used to account for the goods and services furnished by one city department for another department on a cost reimbursement basis.

Major Revenues	Primary Services
• Charges to other city departments	• Fleet management
	• Insurance, health / property liability
	• Information technology
	• Facilities
	• Communications

Fiduciary Funds
These funds are used to account for assets held by the City in a trustee capacity.

Major Revenues	Primary Services
• Investment interest	• Fire pension fund

Please refer to the following tables and figures for specific information on the budget, fund groups, and employment history. In *The Total Budget for 2013, All Funds* and *The Total Budget for 2014, All Funds* table, we provide details on revenue and expenditure categories.

In the *Total Revenue Budget Over Time, All Funds* table we provide sources and amounts of revenue by year from **2010** through **2014**.

In the *Total Expenditure Budget Over Time, All Funds* table we provide specific expenditure types by year from **2010** through **2014**.

2013/2014 Budget Summary by Fund , All Funds

Fund / Department	Beg Fund Balance	2013 Revenue Proposed	2014 Revenue Proposed	2013 Expenditure Proposed	2014 Expenditure Proposed	Budgeted Increase (Decrease) in Fund Balance	Ending Fund Balance
000 GENERAL	**6,219,831**	**70,913,379**	**73,733,809**	**71,125,807**	**74,023,519**	**(502,138)**	**5,717,693**
001 COMMUNITY SERVICES	1,589,235	11,239,691	11,538,725	11,095,120	11,210,375	472,921	2,062,156
003 STREETS	1,344,898	8,877,257	8,962,115	8,795,931	8,989,501	53,940	1,398,838
004 COMMUNITY DEVELOPMENT BLOCK GRANT	11,019	265,506	265,506	279,061	276,761	(24,810)	(13,791)
005 MUSEUM	55,307	209,903	211,281.00	209,903	211,281.35	0	55,307
009 FARMERS MARKET	84,308	81,400	82,400	81,314	82,399	87	84,395
010 FIRE AND EMERGENCY SVC MEMORIAL	1,953	-	-	-	-	-	1,953
011 FIRE AND EMERGENCY SVC HEALTH & WELLNESS	36,858	25,000	25,000	25,000	25,000	-	36,858
031 PARK MEMORIAL	177,758	-	-	-	-	-	177,758
201 1997 LIM GO BONDS-CITY HALL	591,257	1,749,305	1,749,705	1,749,305	1,749,705	-	591,257
215 GENERAL GOVERNMENT MISC DEBT SVC	639,521	6,252,128	6,238,318	6,252,128	6,238,318	-	639,521
General Governmental	**10,751,945**	**99,613,569**	**102,806,859**	**99,613,569**	**102,806,859**	**(0)**	**10,751,945**
102 ARTERIAL STREETS	158,974	643,000	643,000	640,000	650,000	(4,000)	154,974
108 LEASED CITY PROPERTIES	438,333	797,289	813,071	749,656	767,061	93,643	531,976
110 SPECIAL HOTEL-MOTEL TAX	66,506	245,000	265,000	245,000	265,000	-	66,506
125 ONE PERCENT FOR ART	104,499	15,000	15,000	50,000	50,000	(70,000)	34,499
127 CABLE COMMUNICATIONS DEVELOPMENT	35,294	85,674	85,674	85,674	85,674	-	35,294
135 SPRINGBROOK WETLANDS BANK	663,556	-	-	-	-	-	663,556
303 COMMUNITY SERVICES IMPACT MITIGATION	1,135,050	60,000	60,000	-	-	120,000	1,255,050
304 FIRE IMPACT MITIGATION	655,748	25,000	50,000	250,000	250,000	(425,000)	230,748
305 TRANSPORTATION IMPACT MITIGATION	307,187	40,000	40,000	183,000	107,000	(210,000)	97,187
316 MUNICIPAL FACILITIES CIP	237,725	2,485,000	1,380,000	2,722,725	1,380,000	(237,725)	-
317 CAPITAL IMPROVEMENT	46,182	25,258,120	6,027,000	25,257,711	6,026,590	819	47,001
318 SOUTH LAKE WA INFRASTRUCTURE PROJECT	768	-	-	-	-	-	768
326 HOUSING OPPORTUNITY	5,546	-	-	-	-	-	5,546
336 NEW LIBRARY DEVELOPMENT	543,588	-	-	-	-	-	543,588
402 AIRPORT OPERATIONS	486,088	1,408,843	1,431,610	1,379,685	1,405,557	55,211	541,299
403 SOLID WASTE UTILITY	1,270,044	15,700,852	16,419,820	16,170,067	16,501,965	(551,360)	718,684
404 MUNICIPAL GOLF COURSE SYSTEM	371,338	2,453,669	2,487,449	2,465,769	2,504,357	(29,007)	342,331
405 WATER OPERATIONS	3,873,587	12,668,096	12,973,149	10,994,985	11,180,620	3,465,640	7,339,227
406 WASTEWATER OPERATIONS	1,232,604	6,247,645	7,263,934	5,490,418	5,410,556	2,610,605	3,843,209
407 SURFACE WATER OPERATIONS	1,567,197	7,934,708	4,863,612	6,116,887	6,611,449	69,984	1,637,181
416 KING COUNTY METRO	1,077,805	15,126,703	15,202,336	15,126,703	15,202,336	-	1,077,805
422 AIRPORT CAPITAL IMPROVEMENT	244,444	10,340,092	1,392,517	10,340,092	1,392,517	-	244,444
424 MUNICIPAL GOLF COURSE SYSTEM CIP	140,491	50,000	50,000	50,000	50,000	-	140,491
425 WATER CIP	1,917,461	3,745,000	4,385,000	3,745,000	4,385,000	-	1,917,461
426 WASTEWATER CIP	124,178	3,250,000	3,250,000	3,250,000	3,250,000	-	124,178
427 SURFACE WATER CIP	669,630	3,189,000	10,031,000	3,189,000	10,031,000	-	669,630
471 WATERWORKS RATE STABILIZATION	15,845	-	-	-	-	-	15,845
501 EQUIPMENT RENTAL	3,986,142	4,169,724	4,289,809	4,013,931	3,655,632	789,970	4,776,112
502 INSURANCE	4,957,884	3,713,764	3,744,062	3,058,068	3,098,090	1,301,668	6,259,552
503 INFORMATION TECHNOLOGY	348,230	4,082,323	4,010,222	4,078,959	4,002,968	10,619	358,849
504 FACILITIES	245,791	4,276,112	4,092,976	4,230,522	4,070,454	68,112	313,903
505 COMMUNICATIONS	124,412	877,773	896,374	886,184	904,871	(16,908)	107,504
512 HEALTHCARE INSURANCE	7,151,481	9,329,364	11,699,185	10,902,577	12,058,197	(1,932,225)	5,219,256
522 LEOFF1 RETIREES HEALTHCARE	5,452,510	1,735,684	1,735,684	1,737,606	1,737,692	(3,930)	5,448,580
611 FIREMENS PENSION	4,127,221	300,000	300,000	240,475	225,475	134,050	4,261,271
All Other Funds	**43,783,339**	**140,253,435**	**119,897,484**	**137,650,693**	**117,260,061**	**5,240,165**	**49,023,504**
TOTAL ALL FUNDS	**$ 54,535,284**	**$ 239,867,004**	**$ 222,704,343**	**$ 237,264,263**	**$ 220,066,920**	**$ 5,240,165**	**$ 59,775,449**

The Total Budget for 2013, All Funds

	General Governmental*	Special Revenue	Debt Services	Capital Imprvmts	Enterprise	Internal Services	Fiduciary	Total
Revenue								
Property Tax	31,741,366	-	-	-	-	-	-	31,741,366
Retail Sales and Use Taxes	22,956,180	180,000	-	-	-	-	-	23,136,180
Utility Taxes	15,950,662	40,000	-	425,000	-	-	-	16,415,662
Other Taxes	6,313,000	-	-	660,000	-	-	-	6,973,000
Business License and Permits	746,372	45,674	-	2,101,619	-	-	-	2,893,665
Other License and Permits	2,117,456	-	-	-	102,319	150,000	-	2,369,775
Federal/State Grants	394,830	-	-	17,745,926	9,428,000	-	-	27,568,756
Other Intergovernmental Revenues	8,168,056	640,000	-	4,687,575	949,128	-	100,000	14,544,759
Charges for Goods and Services	6,199,225	-	-	115,000	67,070,868	11,275,141	-	84,660,234
Fines and Forfeits	3,195,193	-	-	-	-	-	-	3,195,193
Interest and Other Earnings	125,300	3,000	-	10,000	420,873	202,101	200,000	961,274
Rents, Leases, and Concessions	657,929	797,289	-	-	3,509,800	-	-	4,965,018
Other Miscellaneous Revenues	798,000	65,000	-	250,000	45,035	15,662,250	-	16,820,285
Capital Contributions	-	-	-	-	538,585	550,252	-	1,088,837
Other Financing Sources	250,000	15,000	-	1,873,000	50,000	345,000	-	2,533,000
Total New Revenue	**99,613,569**	**1,785,963**	**-**	**27,868,120**	**82,114,608**	**28,184,744**	**300,000**	**239,867,004**
Expenditures								
Legislative	289,114	-	-	-	-	-	-	289,114
Executive	1,358,832	-	-	-	-	886,184	-	2,245,016
Court Services	2,009,664	-	-	-	-	-	-	2,009,664
City Attorney	1,872,973	-	-	-	-	-	-	1,872,973
Community & Economic Devel	6,067,761	295,000	-	-	-	-	-	6,362,761
Human Resources & Risk Mgmt	971,207	-	-	-	-	15,698,251	-	16,669,458
Administrative Services	2,969,430	85,674	-	-	485,184	4,078,959	-	7,619,247
Police	28,583,698	-	-	-	-	-	-	28,583,698
Fire and Emergency Services	24,043,143	-	-	-	-	-	-	24,043,143
Public Works	9,275,434	-	-	25,242,711	70,524,031	4,013,931	-	109,056,107
Community Services	12,429,532	749,656	-	2,722,725	2,065,108	4,230,522	-	22,197,543
Interfund Transfers	-	640,000	-	448,000	235,000	-	-	1,323,000
Other City Services	1,741,350	-	-	-	-	-	240,475	1,981,825
Debt Service	8,001,433	-	-	-	5,009,282	-	-	13,010,715
Total Committed Expenditures	**99,613,569**	**1,770,330**	**-**	**28,413,436**	**78,318,605**	**28,907,847**	**240,475**	**237,264,263**
In(De)crease to F/B & Reserves	(0)	15,633	-	(545,316)	3,796,003	(723,103)	59,525	2,602,742
Beginning Fund Balance	**10,751,945**	**1,467,162**	**-**	**2,931,794**	**12,990,712**	**22,266,450**	**4,127,221**	**54,535,284**
Ending Fund Balance	**10,751,945**	**1,482,795**	**-**	**2,386,478**	**16,786,715**	**21,543,347**	**4,186,746**	**57,138,026**

* Including General Gov't Debt Service

The Total Budget for 2014, All Funds

	General Governmental*	Special Revenue	Debt Services	Capital Imprvmts	Enterprise	Internal Services	Fiduciary	Total
Revenue								
Property Tax	32,840,495	-	-	-	-	-	-	32,840,495
Retail Sales and Use Taxes	23,832,262	200,000	-	-	-	-	-	24,032,262
Utility Taxes	16,489,850	40,000	-	425,000	-	-	-	16,954,850
Other Taxes	6,313,000	-	-	555,000	-	-	-	6,868,000
Business License and Permits	746,372	45,674	-	2,140,000	-	-	-	2,932,046
Other License and Permits	2,133,132	-	-	-	103,252	150,000	-	2,386,384
Federal/State Grants	394,830	-	-	3,530,000	2,391,000	-	-	6,315,830
Other Intergovernmental Revenues	8,420,463	640,000	-	-	2,209,500	-	100,000	11,369,963
Charges for Goods and Services	6,609,498	-	-	140,000	70,281,064	11,324,201	-	88,354,763
Fines and Forfeits	3,195,193	-	-	-	-	-	-	3,195,193
Interest and Other Earnings	125,300	3,000	-	10,000	666,109	202,484	200,000	1,206,893
Rents, Leases, and Concessions	658,464	813,071	-	-	3,115,878	-	-	4,587,413
Other Miscellaneous Revenues	798,000	65,000	-	-	41,598	18,115,377	-	19,019,975
Capital Contributions	-	-	-	-	892,026	550,250	-	1,442,276
Other Financing Sources	250,000	15,000	-	757,000	50,000	126,000	-	1,198,000
Total New Revenue	**102,806,859**	**1,821,745**	**-**	**7,557,000**	**79,750,427**	**30,468,312**	**300,000**	**222,704,343**
Expenditures								
Legislative	295,116	-	-	-	-	-	-	295,116
Executive	1,380,745	-	-	-	-	904,871	-	2,285,616
Court Services	1,999,521	-	-	-	-	-	-	1,999,521
City Attorney	1,687,621	-	-	-	-	-	-	1,687,621
Community & Economic Devel	6,098,404	315,000	-	-	-	-	-	6,413,404
Human Resources & Risk Mgmt	991,234	-	-	-	-	16,893,979	-	17,885,214
Administrative Services	3,091,989	85,674	-	-	500,903	4,002,968	-	7,681,534
Police	29,676,444	-	-	-	-	-	-	29,676,444
Fire and Emergency Services	24,442,820	-	-	-	-	-	-	24,442,820
Public Works	9,478,261	-	-	6,011,590	70,322,801	3,655,632	-	89,468,284
Community Services	12,639,836	767,061	-	1,380,000	2,103,697	4,070,454	-	20,961,048
Interfund Transfers	-	650,000	-	372,000	176,000	-	-	1,198,000
Other City Services	3,036,844	-	-	-	-	-	225,475	3,262,319
Debt Service	7,988,023	-	-	-	4,821,956	-	-	12,809,979
Total Committed Expenditures	**102,806,859**	**1,817,735**	**-**	**7,763,590**	**77,925,357**	**29,527,904**	**225,475**	**220,066,920**
In(De)crease to F/B & Reserves	(0)	4,010	-	(206,590)	1,825,070	940,409	74,525	2,637,423
Beginning Fund Balance	**10,751,945**	**1,482,795**	**-**	**2,386,478**	**16,786,714**	**21,543,348**	**4,186,746**	**57,138,026**
Ending Fund Balance	**10,751,945**	**1,486,805**	**-**	**2,179,888**	**18,611,784**	**22,483,757**	**4,261,271**	**59,775,449**

* Including General Gov't Debt Service

Total Revenue Budget Over Time, All Funds

Revenue	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
Tax Revenues									
Property Tax - General Levy	31,497,128	32,046,525	32,357,894	32,475,452	33,096,746	31,741,366	32,840,495	*-2.3%*	*3.5%*
Total Property Taxes	31,497,128	32,046,525	32,357,894	32,475,452	33,096,746	31,741,366	32,840,495	*-2.3%*	*3.5%*
Retail Sales and Use Tax	21,264,299	22,122,035	22,032,530	23,346,222	22,473,186	23,136,180	24,032,262	*-0.9%*	*3.9%*
Utility Taxes	14,360,523	14,947,850	15,275,455	15,613,609	15,674,809	16,415,662	16,954,850	*5.1%*	*3.3%*
Other Taxes									
Admissions Tax	291,399	280,000	308,200	300,000	308,000	308,000	308,000	*2.7%*	*0.0%*
Franchise Fees	1,271,104	1,305,000	1,283,211	1,368,000	1,305,000	1,305,674	1,305,674	*-4.6%*	*0.0%*
Excise Taxes	2,603,318	2,385,000	2,236,652	2,545,000	2,912,521	2,745,000	2,795,000	*7.9%*	*1.8%*
Emergency Medical Service	1,331,157	1,110,921	1,045,724	1,167,976	1,030,000	1,060,000	905,000	*-9.2%*	*-14.6%*
Gambling Excise Tax	1,546,934	1,600,000	1,671,794	1,600,000	1,600,000	1,600,000	1,600,000	*0.0%*	*0.0%*
Total Other Taxes	7,043,912	6,680,921	6,545,580	6,980,976	7,155,521	7,018,674	6,913,674	*0.5%*	*-1.5%*
Total Tax Revenue	**74,165,862**	**75,797,331**	**76,211,459**	**78,416,259**	**78,400,262**	**78,311,882**	**80,741,281**	***-0.1%***	***3.1%***
Licenses and Permits									
Business Licenses and Permits	2,366,136	2,303,322	2,371,513	2,353,122	2,316,372	2,847,991	2,886,372	*21.0%*	*1.3%*
Building Permits	1,483,341	1,951,527	1,907,383	2,042,279	1,980,474	2,151,498	2,167,784	*5.3%*	*0.8%*
Non-Business Licenses/Permits	160,317	158,277	219,521	158,600	218,600	218,277	218,600	*37.6%*	*0.1%*
Total Licenses and Permits	**4,009,793**	**4,413,126**	**4,498,418**	**4,554,001**	**4,515,446**	**5,217,766**	**5,272,756**	***14.6%***	***1.1%***
Intergovernmental Revenue									
Federal Grants	3,892,783	4,827,242	4,051,447	5,479,000	11,318,203	21,056,538	4,075,506	*284.3%*	*-80.6%*
State Grants	3,559,007	2,799,237	3,593,751	2,537,724	14,229,269	6,534,718	2,262,824	*157.5%*	*-65.4%*
Motor Vehicle Excise Tax (MVET)	183,594	67,089	283,675	68,096	240,000	90,000	90,000	*32.2%*	*0.0%*
State DUI	15,677	14,888	18,973	15,111	15,111	18,000	18,000	*19.1%*	*0.0%*
State/Street Fuel Taxes	1,831,824	1,774,267	1,891,763	1,801,626	1,879,561	1,925,000	1,925,000	*6.8%*	*0.0%*
State/Fire Insurance Premium Tax	112,686	100,000	115,054	100,000	100,000	100,000	100,000	*0.0%*	*0.0%*
State/Liquor Board Profits/Excise Tax	1,095,401	819,195	1,074,279	-	992,500	860,000	1,100,000	*100.0%*	*27.9%*
Intrgovl Service and Interlocal Grants	8,033,037	9,014,697	10,405,775	8,629,509	10,984,078	11,529,259	8,114,463	*33.6%*	*-29.6%*
Total Intergovernmental Revenue	**18,724,008**	**19,416,615**	**21,434,717**	**18,631,066**	**39,758,722**	**42,113,515**	**17,685,793**	***126.0%***	***-58.0%***
Charges for Services									
General Government	367,147	433,633	374,687	438,938	408,938	427,599	437,702	*-2.6%*	*2.4%*
Public Safety	482,343	426,081	484,985	430,635	430,635	410,081	764,635	*-4.8%*	*86.5%*
Utility and Environment	47,555,982	56,659,180	55,147,647	60,123,371	60,219,772	64,282,716	67,435,648	*6.9%*	*4.9%*
Transportation Mitigation	71,861	240,000	184,071	140,000	100,000	30,000	30,000	*-78.6%*	*0.0%*
Other Transportation	80,861	115,056	163,185	115,056	115,056	115,056	115,056	*0.0%*	*0.0%*
Plan Checking Fees	573,747	653,735	664,550	664,564	660,000	750,000	750,000	*12.9%*	*0.0%*
Fire and Park Mitigation	89,411	160,000	147,363	160,000	160,000	85,000	110,000	*-46.9%*	*29.4%*
Planning/Zoning/EIS Fees	465,529	89,095	76,893	98,896	98,896	89,095	98,896	*-9.9%*	*11.0%*
Recreation	3,004,168	3,395,586	3,020,021	3,427,963	3,427,963	3,365,586	3,421,867	*-1.8%*	*1.7%*
IS/MV Equip Repair/Replacement Chgs	9,894,372	10,249,155	10,267,341	10,437,758	10,437,758	11,275,141	11,324,201	*8.0%*	*0.4%*
Total Charges for Services	**62,585,421**	**72,421,521**	**70,530,744**	**76,037,181**	**76,059,018**	**80,830,274**	**84,488,005**	***6.3%***	***4.5%***
Total Fines and Forfeits	**3,446,860**	**3,170,351**	**3,144,604**	**3,214,156**	**3,149,906**	**3,195,193**	**3,195,193**	***-0.6%***	***0.0%***
Miscellaneous Revenue									
Interest and Other Earnings	1,211,131	1,411,580	907,102	1,353,108	991,278	961,274	1,206,893	*-29.0%*	*25.6%*
LID/Special Assessment Principal	25,967	-	48,854	-	33,000	33,000	33,000	*100.0%*	*0.0%*
Rents/Leases/Concessions	3,822,741	4,384,970	4,301,979	4,847,368	4,641,684	4,965,018	4,587,413	*2.4%*	*-7.6%*
Insurance Premiums and Recoveries	301,798	-	303,633	-	-	-	-	*N/A*	*N/A*
Equipment Capital Recovery Charges	2,458,042	2,057,431	2,068,865	1,902,312	1,902,312	1,580,791	1,634,180	*-16.9%*	*3.4%*
Intrfund Proprty Liability Ins Premiums	2,208,928	1,527,035	1,556,259	1,533,071	1,533,071	1,597,448	1,631,458	*4.2%*	*2.1%*
Employee Insurance Premiums	13,251,202	14,313,356	14,875,973	15,078,604	15,128,439	12,941,042	14,999,678	*-14.2%*	*15.9%*
Contributions from Private Sources	1,466,171	515,000	282,795	170,000	2,599,953	402,000	152,000	*136.5%*	*-62.2%*
Other Miscellaneous	651,908	814,698	678,497	891,698	834,999	266,004	569,659	*-70.2%*	*114.2%*
Total Miscellaneous Revenue	**25,397,887**	**25,024,070**	**25,023,958**	**25,776,161**	**27,664,736**	**22,746,577**	**24,814,281**	***-11.8%***	***9.1%***
Interfund Dept Service Charges	**4,091,339**	**4,098,885**	**3,998,796**	**4,218,904**	**4,291,884**	**3,829,960**	**3,866,758**	***-9.2%***	***1.0%***
Total Capital Contributions	**2,770,776**	**790,179**	**1,899,317**	**630,262**	**1,191,088**	**1,088,837**	**1,442,276**	***72.8%***	***32.5%***
Total Other Financing Sources	**15,051,122**	**14,446,550**	**32,831,958**	**9,681,926**	**2,701,840**	**2,533,000**	**1,198,000**	***-73.8%***	***-52.7%***
TOTAL NEW REVENUE	**$ 210,243,067**	**$ 219,578,628**	**$ 239,573,971**	**$ 221,159,916**	**$ 237,732,901**	**$ 239,867,004**	**$ 222,704,343**	***8.5%***	***-7.2%***

Total Expenditure Budget Over Time, All Funds

Expenditures	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
Salaries And Wages									
Regular Salaries	52,889,921	52,957,456	52,958,451	54,412,404	56,219,271	54,571,095	54,808,801	*0.3%*	*0.4%*
Part Time Salaries	2,039,689	2,042,204	1,933,404	2,032,204	2,051,000	2,090,299	2,100,891	*2.9%*	*0.5%*
Uniform Allowance	140,381	140,856	150,182	140,856	140,856	152,496	151,599	*8.3%*	*-0.6%*
Overtime	2,575,796	2,001,601	2,698,294	2,001,601	1,995,751	1,977,194	1,976,782	*-1.2%*	*0.0%*
Total Salaries And Wages	**57,645,787**	**57,142,117**	**57,740,330**	**58,587,065**	**60,406,878**	**58,791,084**	**59,038,073**	***0.3%***	***0.4%***
Personnel Benefits									
Retirement/PERS	1,868,308	2,162,604	1,879,407	2,841,066	2,366,404	2,527,804	2,851,148	*-11.0%*	*12.8%*
Retirement/LEOFF	1,278,772	1,205,144	1,334,543	1,235,244	1,229,364	1,267,440	1,266,025	*2.6%*	*-0.1%*
FICA	3,489,721	3,341,306	3,398,615	3,411,087	3,433,303	3,395,856	3,419,826	*-0.4%*	*0.7%*
Medical Insurance	9,257,142	9,066,246	9,348,179	9,929,453	9,815,058	9,018,431	11,453,945	*-9.2%*	*27.0%*
Leoff1 Retired Healthcare Insurance	1,462,970	2,205,684	2,949,909	2,205,684	2,205,684	1,705,684	1,705,684	*-22.7%*	*0.0%*
Industrial Insurance	1,061,777	1,261,162	1,084,220	1,258,312	1,267,037	1,268,562	1,272,435	*0.8%*	*0.3%*
Life Insurance	89,585	95,349	59,886	96,413	96,889	63,309	63,273	*-34.3%*	*-0.1%*
Dental Insurance	1,178,821	1,180,676	1,116,124	1,272,768	1,283,550	1,205,810	1,342,879	*-5.3%*	*11.4%*
Unemployment Compensation	252,743	239,866	254,427	243,456	244,896	241,887	242,382	*-0.6%*	*0.2%*
Fire Pensions	375,461	540,720	297,268	540,720	540,720	241,440	241,440	*-55.3%*	*0.0%*
Long Term Disability	100,535	101,187	98,254	103,383	104,307	100,798	101,540	*-2.5%*	*0.7%*
Self-Insurance Medical/Dental	10,039,004	12,424,659	10,385,408	13,557,416	13,557,416	11,897,752	13,029,627	*-12.2%*	*9.5%*
Self-Insurance Workmen's Comp	1,005,711	812,541	831,215	812,541	812,541	812,541	812,541	*0.0%*	*0.0%*
Self-Insurance Unemployment Comp	368,927	250,000	141,988	150,000	150,000	183,367	189,392	*22.2%*	*3.3%*
Total Personnel Benefits	**31,829,475**	**34,887,143**	**33,179,441**	**37,657,542**	**37,107,168**	**33,930,680**	**37,992,136**	***-9.9%***	***12.0%***
Supplies									
Office/Operating Supplies	3,712,462	3,666,249	3,486,909	3,663,913	3,812,649	4,155,488	4,231,233	*13.4%*	*1.8%*
Purchased Merchandise/Inventory	293,042	374,677	233,002	374,777	374,777	374,277	374,227	*-0.1%*	*0.0%*
Small Equipment	1,105,829	652,223	984,502	677,667	877,921	624,924	595,899	*-7.8%*	*-4.6%*
Total Supplies	**5,111,332**	**4,693,149**	**4,704,413**	**4,716,357**	**5,065,347**	**5,154,689**	**5,201,359**	***9.3%***	***0.9%***
Other Services & Charges									
Professional Services	6,204,615	5,650,961	5,256,974	5,651,814	6,727,369	5,702,692	5,692,595	*0.9%*	*-0.2%*
Communications	535,014	618,619	522,973	618,619	635,613	603,668	603,668	*-2.4%*	*0.0%*
Travel and Training	290,537	416,735	417,949	417,588	477,766	483,998	482,131	*15.9%*	*-0.4%*
Operating Rentals & Leases	769,137	852,584	753,686	852,584	887,975	760,286	682,984	*-10.8%*	*-10.2%*
Property/Liability Ins Premiums & Claims	1,232,004	1,282,297	1,486,963	1,282,522	1,282,522	1,341,491	1,363,969	*4.6%*	*1.7%*
Public Utility Services	26,173,783	29,122,076	28,125,854	29,224,548	29,424,533	32,363,841	32,691,917	*10.7%*	*1.0%*
Repairs and Maintenance	900,528	757,413	809,918	756,248	827,018	807,841	828,741	*6.8%*	*2.6%*
Other Miscellaneous Services	975,550	1,072,115	988,143	1,088,017	1,311,100	1,041,286	1,102,825	*-4.3%*	*5.9%*
Total Other Services And Charges	**37,081,168**	**39,772,799**	**38,362,460**	**39,891,939**	**41,573,895**	**43,105,103**	**43,448,830**	***8.1%***	***0.8%***
Intergovernmental Services									
Intergovernmental Professional Services	5,589,763	8,952,350	8,299,652	6,725,575	7,325,575	5,978,075	6,746,575	*-11.1%*	*12.9%*
Intergovernmental Payments	-	-	-	-	970,750	-	-	*N/A*	*N/A*
External Taxes & Operating Assessments	1,787,462	1,788,526	1,947,009	1,788,526	2,304,486	2,462,676	2,545,877	*37.7%*	*3.4%*
Interfund Taxes	2,853,884	2,319,702	3,666,179	2,319,702	3,938,925	4,539,453	4,723,803	*95.7%*	*4.1%*
Total Intergovernmental Services	**10,231,109**	**13,060,578**	**13,912,841**	**10,833,803**	**14,539,736**	**12,980,204**	**14,016,255**	***19.8%***	***8.0%***
Capital Outlay									
Land	23,398	260,000	835,053	310,000	1,329,027	181,000	5,000	*-41.6%*	*-97.2%*
Buildings, Structures & Oth Imprvmnts	10,985,018	29,868,000	11,273,345	26,239,000	50,905,119	23,575,490	20,782,190	*-10.2%*	*-11.8%*
Machinery and Equipment	1,525,229	2,948,653	3,176,085	2,044,677	5,290,819	2,595,653	2,106,653	*26.9%*	*-18.8%*
Street Improvement Projects/TIP	10,151,078	11,632,819	12,069,602	9,746,400	26,715,419	25,093,120	5,862,000	*157.5%*	*-76.6%*
Total Capital Outlay	**22,684,723**	**44,709,472**	**27,354,085**	**38,340,077**	**84,240,384**	**51,445,263**	**28,755,843**	***34.2%***	***-44.1%***
Debt Service									
Principal	16,271,445	5,996,239	17,088,896	6,212,694	8,063,011	7,803,963	7,820,159	*25.6%*	*0.2%*
Interest and Related Debt Costs	3,923,694	3,880,986	3,955,396	4,663,514	5,479,264	5,356,343	5,139,410	*14.9%*	*-4.1%*
Total Debt Service	**20,195,140**	**9,877,225**	**21,044,291**	**10,876,208**	**13,542,275**	**13,160,306**	**12,959,569**	***21.0%***	***-1.5%***
Total Interfund Payments	**17,179,990**	**16,274,203**	**16,478,284**	**16,347,082**	**16,347,082**	**17,213,934**	**17,456,855**	***5.3%***	***1.4%***
Total Non-Expenditures	**-**	**-**	**-**	**-**	**-**	**-**	**-**	***N/A***	***N/A***
Total Other Financing Uses	**8,437,638**	**4,446,550**	**4,281,544**	**2,681,926**	**3,054,622**	**1,483,000**	**1,198,000**	***-44.7%***	***-19.2%***
TOTAL COMMITTED EXPENDITURES	**$ 210,396,361**	**$ 224,863,236**	**$ 217,057,687**	**$ 219,932,000**	**$ 275,877,388**	**$ 237,264,263**	**$ 220,066,920**	***7.9%***	***-7.2%***

Revenue Detail, General Governmental Funds

Revenue	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
Tax Revenues									
Property Tax - General Levy	31,497,128	32,046,525	32,357,894	32,475,452	33,096,746	31,741,366	32,840,495	*-2.3%*	*3.5%*
Total Property Taxes	31,497,128	32,046,525	32,357,894	32,475,452	33,096,746	31,741,366	32,840,495	*-2.3%*	*3.5%*
Retail Sales and Use Tax	21,072,873	21,942,035	21,822,849	23,146,222	22,273,186	22,956,180	23,832,262	*-0.8%*	*3.8%*
Utility Taxes	14,279,849	14,907,850	15,235,455	15,573,609	15,634,809	15,950,662	16,489,850	*2.4%*	*3.4%*
Other Taxes									
Admissions Tax	291,399	280,000	308,200	300,000	308,000	308,000	308,000	*2.7%*	*0.0%*
Franchise Fees	1,222,444	1,260,000	1,234,448	1,323,000	1,260,000	1,260,000	1,260,000	*-4.8%*	*0.0%*
Excise Taxes	2,203,318	1,985,000	1,836,652	2,145,000	1,968,933	2,245,000	2,245,000	*4.7%*	*0.0%*
Emergency Medical Service	1,161,114	950,921	868,873	1,007,976	870,000	900,000	900,000	*-10.7%*	*0.0%*
Gambling Excise Tax	1,546,934	1,600,000	1,671,794	1,600,000	1,600,000	1,600,000	1,600,000	*0.0%*	*0.0%*
Total Other Taxes	6,425,210	6,075,921	5,919,967	6,375,976	6,006,933	6,313,000	6,313,000	*-1.0%*	*0.0%*
Total Tax Revenue	**73,275,059**	**74,972,331**	**75,336,165**	**77,571,259**	**77,011,674**	**76,961,208**	**79,475,607**	***-0.8%***	***3.3%***
Licenses and Permits									
Business Licenses and Permits	694,411	673,322	674,984	683,122	646,372	746,372	746,372	*9.3%*	*0.0%*
Building Permits	1,393,718	1,781,388	1,740,123	1,838,355	1,776,550	1,899,179	1,914,532	*3.3%*	*0.8%*
Non-Business Licenses/Permits	160,317	158,277	219,521	158,600	218,600	218,277	218,600	*37.6%*	*0.1%*
Total Licenses and Permits	**2,248,445**	**2,612,987**	**2,634,629**	**2,680,077**	**2,641,522**	**2,863,828**	**2,879,504**	***6.9%***	***0.5%***
Intergovernmental Revenue									
Federal Grants	1,394,037	937,000	1,715,019	659,000	1,483,704	300,506	300,506	*-54.4%*	*0.0%*
State Grants	238,748	106,324	172,868	106,324	106,324	116,824	116,824	*9.9%*	*0.0%*
Motor Vehicle Excise Tax (MVET)	183,594	67,089	283,675	68,096	240,000	90,000	90,000	*32.2%*	*0.0%*
State DUI	15,677	14,888	18,973	15,111	15,111	18,000	18,000	*19.1%*	*0.0%*
State/Street Fuel Taxes	1,245,640	1,157,267	1,286,399	1,174,626	1,279,561	1,285,000	1,285,000	*9.4%*	*0.0%*
State/Liquor Board Profits/Excise Tax	1,095,401	819,195	1,074,279	-	992,500	860,000	1,100,000	*100.0%*	*27.9%*
Intrgovl Service and Interlocal Grants	5,506,456	6,070,962	6,296,778	6,151,194	6,169,213	5,892,556	5,904,963	*-4.2%*	*0.2%*
Total Intergovernmental Revenue	**9,679,553**	**9,172,725**	**10,847,991**	**8,174,351**	**10,286,413**	**8,562,886**	**8,815,293**	***4.8%***	***2.9%***
Charges for Services									
General Government	208,755	231,218	227,175	236,523	206,523	235,060	235,287	*-0.6%*	*0.1%*
Public Safety	482,343	426,081	484,985	430,635	430,635	410,081	764,635	*-4.8%*	*86.5%*
Utility and Environment	35,126	23,549	70,092	25,910	122,311	92,289	92,311	*256.2%*	*0.0%*
Transportation Mitigation	4,473	-	1,600	-	-	-	-	*N/A*	*N/A*
Plan Checking Fees	573,747	653,735	664,550	664,564	660,000	750,000	750,000	*12.9%*	*0.0%*
Planning/Zoning/EIS Fees	269,889	89,095	76,893	98,896	98,896	89,095	98,896	*-9.9%*	*11.0%*
Recreation	1,424,932	1,628,486	1,493,540	1,660,863	1,660,863	1,618,486	1,650,863	*-2.6%*	*2.0%*
Total Charges for Services	**2,999,265**	**3,052,164**	**3,018,835**	**3,117,391**	**3,179,228**	**3,195,011**	**3,591,992**	***2.5%***	***12.4%***
Total Fines and Forfeits	**3,438,022**	**3,170,351**	**3,144,604**	**3,214,156**	**3,149,906**	**3,195,193**	**3,195,193**	***-0.6%***	***0.0%***
Miscellaneous Revenue									
Interest and Other Earnings	327,558	477,730	294,452	477,730	125,400	125,300	125,300	*-73.8%*	*0.0%*
Rents/Leases/Concessions	727,338	698,929	744,834	701,464	701,464	657,929	658,464	*-6.2%*	*0.1%*
Employee Insurance Premiums	-	-	42,143	-	49,835	520,000	520,000	*100.0%*	*0.0%*
Contributions from Private Sources	133,756	100,000	196,586	105,000	81,500	87,000	87,000	*-17.1%*	*0.0%*
Other Miscellaneous	80,936	121,000	72,180	71,000	141,000	191,000	191,000	*169.0%*	*0.0%*
Total Miscellaneous Revenue	**1,269,588**	**1,397,659**	**1,350,195**	**1,355,194**	**1,099,199**	**1,581,229**	**1,581,764**	***16.7%***	***0.0%***
Interfund Dept Service Charges	**3,190,908**	**3,314,653**	**3,070,506**	**3,414,200**	**3,487,180**	**3,004,214**	**3,017,506**	***-12.0%***	***0.4%***
Total Capital Contributions	**1,196**	**-**	**365,464**	**-**	**500,826**	**-**	**-**	***N/A***	***N/A***
Total Other Financing Sources	**7,265,882**	**529,056**	**10,995,659**	**536,926**	**740,926**	**250,000**	**250,000**	***-53.4%***	***0.0%***
TOTAL NEW REVENUE	**$ 103,367,918**	**$ 98,221,926**	**$ 110,764,047**	**$ 100,063,554**	**$ 102,096,873**	**$ 99,613,569**	**$ 102,806,859**	***-0.4%***	***3.2%***

Expenditure Detail, General Governmental Funds

Expenditures	2010 Actual	2011 Orig Bdgt	2011 Actual	2012 Orig Bdgt	2012 YE Estimate	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
Salaries And Wages									
Regular Salaries	43,105,068	42,686,777	42,885,696	43,824,731	45,524,475	44,081,277	44,142,405	*0.6%*	*0.1%*
Part Time Salaries	1,622,654	1,514,033	1,429,936	1,514,033	1,522,749	1,505,848	1,505,848	*-0.5%*	*0.0%*
Uniform Allowance	140,381	140,856	150,182	140,856	140,856	152,496	151,599	*8.3%*	*-0.6%*
Overtime	2,342,023	1,797,867	2,474,097	1,797,867	1,792,017	1,781,300	1,781,400	*-0.9%*	*0.0%*
Total Salaries And Wages	**47,210,126**	**46,139,533**	**46,939,911**	**47,277,487**	**48,980,097**	**47,520,921**	**47,581,252**	***0.5%***	***0.1%***
Personnel Benefits									
Retirement/PERS	1,332,628	1,455,902	1,239,033	1,890,580	1,405,572	1,680,568	1,881,713	*-11.1%*	*12.0%*
Retirement/LEOFF	1,278,772	1,205,144	1,334,543	1,235,244	1,229,364	1,267,440	1,266,025	*2.6%*	*-0.1%*
FICA	2,700,180	2,517,102	2,584,495	2,566,057	2,576,445	2,557,798	2,565,045	*-0.3%*	*0.3%*
Medical Insurance	7,474,238	6,936,343	7,433,247	7,629,156	7,469,408	6,949,158	9,100,703	*-8.9%*	*31.0%*
Leoff1 Retired Healthcare Insurance	1,462,970	2,205,684	2,949,909	2,205,684	2,205,684	1,705,684	1,705,684	*-22.7%*	*0.0%*
Industrial Insurance	846,793	1,017,945	859,224	1,015,239	1,019,362	1,030,308	1,029,281	*1.5%*	*-0.1%*
Life Insurance	73,577	77,246	48,870	78,218	78,456	51,495	51,220	*-34.2%*	*-0.5%*
Dental Insurance	956,076	938,997	893,294	1,011,806	1,016,990	961,365	1,064,554	*-5.0%*	*10.7%*
Unemployment Compensation	203,590	190,172	202,185	192,547	193,267	191,639	191,299	*-0.5%*	*-0.2%*
Fire Pensions	15,780	15,720	16,380	15,720	15,720	16,440	16,440	*4.6%*	*0.0%*
Long Term Disability	69,047	67,499	65,488	68,838	69,300	66,803	66,949	*-3.0%*	*0.2%*
Total Personnel Benefits	**16,413,651**	**16,627,753**	**17,626,668**	**17,909,089**	**17,279,568**	**16,478,700**	**18,938,912**	***-8.0%***	***14.9%***
Supplies									
Office/Operating Supplies	1,333,748	1,413,561	1,071,003	1,411,225	1,476,455	1,370,816	1,378,149	*-2.9%*	*0.5%*
Purchased Merchandise/Inventory	19,646	6,600	2,097	6,700	6,700	6,200	6,150	*-7.5%*	*-0.8%*
Small Equipment	689,319	280,559	461,547	306,003	331,003	291,204	296,079	*-4.8%*	*1.7%*
Total Supplies	**2,042,713**	**1,700,720**	**1,534,646**	**1,723,928**	**1,814,158**	**1,668,220**	**1,680,378**	***-3.2%***	***0.7%***
Other Services & Charges									
Professional Services	3,148,218	2,550,518	2,699,030	2,554,517	3,366,049	2,398,352	2,407,452	*-6.1%*	*0.4%*
Communications	36,033	24,178	33,901	24,178	41,172	37,007	37,007	*53.1%*	*0.0%*
Travel and Training	144,496	195,983	199,503	197,382	228,210	206,064	205,863	*4.4%*	*-0.1%*
Volunteer Travel/Meals	94,176	115,580	109,457	115,034	115,884	152,316	152,316	*32.4%*	*0.0%*
Operating Rentals & Leases	523,480	616,361	553,502	616,361	616,361	616,011	616,011	*-0.1%*	*0.0%*
Property/Liability Ins Premiums & Claims	(281)	775	-	1,000	1,000	-	-	*-100.0%*	*N/A*
Public Utility Services	1,653,900	1,707,095	1,793,749	1,707,095	1,707,095	2,232,138	2,204,209	*30.8%*	*-1.3%*
Repairs and Maintenance	298,399	408,442	288,567	407,277	404,043	401,241	404,741	*-1.5%*	*0.9%*
Other Miscellaneous Services	720,960	778,875	702,532	794,777	894,070	747,956	747,829	*-5.9%*	*0.0%*
Total Other Services And Charges	**6,619,382**	**6,397,806**	**6,380,242**	**6,417,620**	**7,373,883**	**6,791,085**	**6,775,428**	***5.8%***	***-0.2%***
Intergovernmental Services									
Intergovernmental Professional Services	5,589,763	8,952,350	8,299,652	6,725,575	7,325,575	5,978,075	6,746,575	*-11.1%*	*12.9%*
External Taxes & Operating Assessments	12,568	-	7,873	-	-	50	50	*100.0%*	*0.0%*
Interfund Taxes	-	150,000	150,000	150,000	150,000	150,000	150,000	*0.0%*	*0.0%*
Total Intergovernmental Services	**5,602,331**	**9,102,350**	**8,457,525**	**6,875,575**	**7,475,575**	**6,128,125**	**6,896,625**	***-10.9%***	***12.5%***
Capital Outlay									
Buildings, Structures & Oth Imprvmnts	110,182	-	1,611	-	-	-	-	*N/A*	*N/A*
Machinery and Equipment	63,400	267,559	24,810	267,559	535,559	236,910	236,910	*-11.5%*	*0.0%*
Total Capital Outlay	**173,582**	**267,559**	**26,421**	**267,559**	**535,559**	**236,910**	**236,910**	***-11.5%***	***0.0%***
Debt Service									
Principal	11,100,442	2,620,236	13,694,426	2,743,517	2,743,517	4,705,439	4,826,730	*71.5%*	*2.6%*
Interest and Related Debt Costs	2,095,142	2,094,799	2,115,756	2,987,856	3,787,856	3,295,994	3,161,293	*10.3%*	*-4.1%*
Total Debt Service	**13,195,584**	**4,715,035**	**15,810,182**	**5,731,373**	**6,531,373**	**8,001,433**	**7,988,023**	***39.6%***	***-0.2%***
Total Interfund Payments	**12,651,910**	**11,975,651**	**12,071,342**	**12,145,698**	**12,145,698**	**12,628,175**	**12,709,331**	***4.0%***	***0.6%***
Total Other Financing Uses	**6,805**	**2,008,000**	**2,266,678**	**1,000,000**	**266,569**	**160,000**	**-**	***-84.0%***	***-100.0%***
TOTAL COMMITTED EXPENDITURES	**$ 103,916,084**	**$ 98,934,407**	**$ 111,113,615**	**$ 99,348,329**	**$ 102,402,480**	**$ 99,613,569**	**$ 102,806,859**	***0.3%***	***3.2%***

2013 Revenue, Expenditures, Fund Sources, All Funds

				General Government					*General*
	000	**001**	**003**	**004**	**005**	**006**	**09/10/11/31**	**201/215**	**Govt**
	General	**ComSvcs**	**Street**	**CDBG**	**Museum**	**Library**	**Mis Funds**	**LT GO**	**Total 2013**
Revenue									
Property Tax	18,916,287	3,477,251	3,777,022	-	209,903	-	-	5,360,903	31,741,366
Retail Sales and Use Taxes	22,656,180	-	300,000	-	-	-	-	-	22,956,180
Utility Taxes	8,826,662	5,468,000	1,656,000	-	-	-	-	-	15,950,662
Other Taxes	4,213,000	-	-	-	-	-	-	2,100,000	6,313,000
Sub-Total Taxes	54,612,129	8,945,251	5,733,022	-	209,903	-	-	7,460,903	76,961,208
Business License and Permits	746,372	-	-	-	-	-	-	-	746,372
Other License and Permits	1,992,456	-	125,000	-	-	-	-	-	2,117,456
Federal/State Grants	129,324	-	-	265,506	-	-	-	-	394,830
Other Intergovernmental Revenues	6,577,526	-	1,285,000	-	-	-	15,000	290,530	8,168,056
Charges for Goods and Services	3,298,050	1,684,340	1,214,235	-	-	-	2,600	-	6,199,225
Fines and Forfeits	3,195,193	-	-	-	-	-	-	-	3,195,193
Interest and Other Earnings	125,000	-	-	-	-	-	300	-	125,300
Rents, Leases, and Concessions	41,329	573,100	-	-	-	-	43,500	-	657,929
Other Miscellaneous Revenues	196,000	37,000	520,000	-	-	-	45,000	-	798,000
Capital Contributions	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	250,000	250,000
Total New Revenue	70,913,379	11,239,691	8,877,257	265,506	209,903	-	106,400	8,001,433	22,652,361
Use of Prior Yr Revenue	-	-	-	-	-	-	-	-	-
Total Resources	70,913,379	11,239,691	8,877,257	265,506	209,903	-	106,400	8,001,433	99,613,569
Expenditures									
Legislative	289,114								289,114
City Attorney	1,872,973								1,872,973
Executive: Mayor's Office	1,318,832								1,318,832
Hearing Examiner	40,000								40,000
Court Services	2,009,664								2,009,664
Community & Economic Development									-
Administrative	1,017,853								1,017,853
Economic Development	546,986								546,986
Planning	1,454,717								1,454,717
Development Services	2,966,891								2,966,891
Municipal Arts									-
Housing Opportunity									-
Human Resources & Risk Mgmt:	971,207								971,207
Insurance									-
Administrtive Services (Finance, Informa	1,952,608								1,952,608
City Clerk	1,016,822								1,016,822
Police	28,583,698								28,583,698
Fire and Emergency Services	24,018,143						25,000		24,043,143
Public Works									-
Administration	479,503								479,503
Transportation			4,531,004						4,531,004
Utility Systems & Technical Svc	-								-
Maintenance Services			4,264,927						4,264,927
Community Services:									-
Community Services		11,095,120							11,095,120
Housing & Human Services	845,448								845,448
Comm Dev Block Grants				279,061					279,061
Museum					209,903				209,903
Farmers Market							81,314		81,314
Golf Course									-
Other City Services/Misc	1,741,350								1,741,350
Debt Service								8,001,433	8,001,433
Transfers-Out	-	-	-						-
Total Expenditures	71,125,807	11,095,120	8,795,931	279,061	209,903	-	106,314	8,001,433	99,613,569
Fund Balance, January 1	6,219,831	1,589,235	1,344,898	11,019	55,307	-	300,877	1,230,778	10,751,945
Total New Revenue	70,913,379	11,239,691	8,877,257	265,506	209,903	-	106,400	8,001,433	99,613,569
Total Committed Expenditures	(71,125,807)	(11,095,120)	(8,795,931)	(279,061)	(209,903)	-	(106,314)	(8,001,433)	(99,613,569)
Fund Balance Plus Reserves	6,007,403	1,733,806	1,426,224	(2,536)	55,307	-	300,963	1,230,778	10,751,945
Operating Reserves	-	-	-	-	-	-	-	-	-
Other Reserves/IBNR	-	-	-	-	-	-	-	-	-
Fund Balance (Undesig/Designated)	6,007,403	1,733,806	1,426,224	(2,536)	55,307	-	300,963	1,230,778	10,751,945

2013 Revenue, Expenditures, Fund Sources, All Funds

			Special Revenue					*Special*
	102	**108**	**110**	**118**	**125**	**127**	**135**	**Revenue**
	Arter Str	**Leased Fac.**	**Lodging**	**Paths**	**1% Art**	**Cable Com**	**Wetlands**	**Total**
Revenue								
Property Tax	-	-	-	-	-	-	-	-
Retail Sales and Use Taxes	-	-	180,000	-	-	-	-	180,000
Utility Taxes	-	-	-	-	-	40,000	-	40,000
Other Taxes	-	-	-	-	-	-	-	-
Sub-Total Taxes	-	-	180,000	-	-	40,000	-	220,000
Business License and Permits	-	-	-	-	-	45,674	-	45,674
Other License and Permits	-	-	-	-	-	-	-	-
Federal/State Grants	-	-	-	-	-	-	-	-
Other Intergovernmental Revenues	640,000	-	-	-	-	-	-	640,000
Charges for Goods and Services	-	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-	-
Interest and Other Earnings	3,000	-	-	-	-	-	-	3,000
Rents, Leases, and Concessions	-	797,289	-	-	-	-	-	797,289
Other Miscellaneous Revenues	-	-	65,000	-	-	-	-	65,000
Capital Contributions	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	15,000	-	-	15,000
Total New Revenue	643,000	797,289	245,000	-	15,000	85,674	-	1,785,963
Use of Prior Yr Revenue	-	-	-	-	-	-	-	-
Total Resources	643,000	797,289	245,000	-	15,000	85,674	-	1,785,963
Expenditures								-
Legislative								-
City Attorney								-
Executive: Mayor's Office								-
Hearing Examiner								-
Court Services								-
Community & Economic Development								-
Administrative			245,000					245,000
Economic Development								-
Planning								-
Development Services								-
Municipal Arts					50,000			50,000
Housing Opportunity								-
Human Resources & Risk Mgmt:								-
Insurance								-
Administrtive Services (Finance, Informa								-
City Clerk						85,674		85,674
Police								-
Fire and Emergency Services								-
Public Works								-
Administration								-
Transportation								-
Utility Systems & Technical Svc								-
Maintenance Services								-
Community Services:								-
Community Services		749,656						749,656
Housing & Human Services								-
Comm Dev Block Grants								-
Museum								-
Farmers Market								-
Golf Course								-
Other City Services/Misc								-
Debt Service								-
Transfers-Out	640,000	-	-	-	-	-	-	640,000
Total Expenditures	640,000	749,656	245,000	-	50,000	85,674	-	1,770,330
Fund Balance, January 1	158,974	438,333	66,506	-	104,499	35,294	663,556	1,467,162
Total New Revenue	643,000	797,289	245,000	-	15,000	85,674	-	1,785,963
Total Committed Expenditures	(640,000)	(749,656)	(245,000)	-	(50,000)	(85,674)	-	(1,770,330)
Fund Balance Plus Reserves	161,974	485,966	66,506	-	69,499	35,294	663,556	1,482,795
Operating Reserves	-	-	-	-	-	-	-	-
Other Reserves/IBNR	-	-	-	-	-	-	-	-
Fund Balance (Undesig/Designated)	161,974	485,966	66,506	-	69,499	35,294	663,556	1,482,795

2013 Revenue, Expenditures, Fund Sources, All Funds

				Capital Project					*Total*
	303	**304**	**305**	**316**	**317**	**318**	**326**	**336**	**Capital**
	C D Mitig	**Fire Mitig**	**Trans Mitig**	**Mun Fac**	**Trans CIP**	**So Lk WA**	**House Opp**	**New Library**	**Funds**
Revenue									
Property Tax	-	-	-	-	-	-	-	-	-
Retail Sales and Use Taxes	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	425,000	-	-	-	-	425,000
Other Taxes	-	-	-	660,000	-	-	-	-	660,000
Sub-Total Taxes	-	-	-	1,085,000	-	-	-	-	1,085,000
Business License and Permits	-	-	-	400,000	1,701,619	-	-	-	2,101,619
Other License and Permits	-	-	-	-	-	-	-	-	-
Federal/State Grants	-	-	-	-	17,745,926	-	-	-	17,745,926
Other Intergovernmental Revenues	-	-	-	-	4,687,575	-	-	-	4,687,575
Charges for Goods and Services	60,000	25,000	30,000	-	-	-	-	-	115,000
Fines and Forfeits	-	-	-	-	-	-	-	-	-
Interest and Other Earnings	-	-	10,000	-	-	-	-	-	10,000
Rents, Leases, and Concessions	-	-	-	-	-	-	-	-	-
Other Miscellaneous Revenues	-	-	-	250,000	-	-	-	-	250,000
Capital Contributions	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	750,000	1,123,000	-	-	-	1,873,000
Total New Revenue	60,000	25,000	40,000	2,485,000	25,258,120	-	-	-	27,868,120
Use of Prior Yr Revenue	-	-	-	-	-	-	-	-	-
Total Resources	60,000	25,000	40,000	2,485,000	25,258,120	-	-	-	27,868,120
Expenditures									-
Legislative									-
City Attorney									-
Executive: Mayor's Office									-
Hearing Examiner									-
Court Services									-
Community & Economic Development									-
Administrative						-			-
Economic Development				-					-
Planning									-
Development Services									-
Municipal Arts									-
Housing Opportunity							-	-	-
Human Resources & Risk Mgmt:									-
Insurance									-
Administrtive Services (Finance, Informa									-
City Clerk									-
Police				-					-
Fire and Emergency Services									-
Public Works									-
Administration									-
Transportation					25,242,711				25,242,711
Utility Systems & Technical Svc									-
Maintenance Services									-
Community Services:									-
Community Services				2,722,725					2,722,725
Housing & Human Services									-
Comm Dev Block Grants									-
Museum									-
Farmers Market									-
Golf Course									-
Other City Services/Misc									-
Debt Service									-
Transfers-Out	-	250,000	183,000	-	15,000	-			448,000
Total Expenditures	-	250,000	183,000	2,722,725	25,257,711	-	-	-	28,413,436
Fund Balance, January 1	1,135,050	655,748	307,187	237,725	46,182	768	5,546	543,588	2,931,794
Total New Revenue	60,000	25,000	40,000	2,485,000	25,258,120	-	-	-	27,868,120
Total Committed Expenditures	-	(250,000)	(183,000)	(2,722,725)	(25,257,711)	-	-	-	(28,413,436)
Fund Balance Plus Reserves	1,195,050	430,748	164,187	-	46,591	768	5,546	543,588	2,386,478
Operating Reserves	-	-	-	-	-	-	5,546	543,588	549,134
Other Reserves/IBNR	-	-	-	1,384,235	-	-	-	-	1,384,235
Fund Balance (Undesig/Designated)	1,195,050	430,748	164,187	(1,384,235)	46,591	768	-	-	453,109

2013 Revenue, Expenditures, Fund Sources, All Funds

	Combined Utility Ops	Combined Utility CIP	402 Airport	*Enterprise* 422 Airport CIP	403 Sol Waste	404 Golf Crs	424 Golf CIP	*Total* Enterprise Funds
Revenue								
Property Tax	-	-	-	-	-	-	-	-
Retail Sales and Use Taxes	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-
Sub-Total Taxes	-	-	-	-	-	-	-	-
Business License and Permits	-	-	-	-	-	-	-	-
Other License and Permits	102,319	-	-	-	-	-	-	102,319
Federal/State Grants	-	618,000	-	8,810,000	-	-	-	9,428,000
Other Intergovernmental Revenues	-	800,000	-	-	149,128	-	-	949,128
Charges for Goods and Services	41,301,767	8,244,000	115,056	-	15,470,406	1,939,639	-	67,070,868
Fines and Forfeits	-	-	-	-	-	-	-	-
Interest and Other Earnings	173,373	207,500	5,000	-	5,000	30,000	-	420,873
Rents, Leases, and Concessions	132,613	-	1,288,787	1,530,092	76,318	481,990	-	3,509,800
Other Miscellaneous Revenues	42,995	-	-	-	-	2,040	-	45,035
Capital Contributions	-	-	-	-	-	-	-	-
Other Financing Sources	224,085	314,500	-	-	-	-	-	538,585
Bond Proceeds	-	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	50,000	50,000
Total New Revenue	41,977,152	10,184,000	1,408,843	10,340,092	15,700,852	2,453,669	50,000	82,114,608
Use of Prior Yr Revenue	-	-	-	-	-	-	-	-
Total Resources	41,977,152	10,184,000	1,408,843	10,340,092	15,700,852	2,453,669	50,000	82,114,608
Expenditures								
Legislative								-
City Attorney								-
Executive: Mayor's Office								-
Hearing Examiner								-
Court Services								-
Community & Economic Development								-
Administrative								-
Economic Development								-
Planning								-
Development Services								-
Municipal Arts								-
Housing Opportunity								-
Human Resources & Risk Mgmt:								-
Insurance								-
Administrtive Services (Finance, Informa	359,229				125,956			485,184
City Clerk								-
Police								-
Fire and Emergency Services								-
Public Works								-
Administration								-
Transportation			1,379,685	10,234,888				11,614,573
Utility Systems & Technical Svc	8,840,926	10,184,000			15,762,163			34,787,089
Maintenance Services	23,840,421				281,948			24,122,369
Community Services:								-
Community Services								-
Housing & Human Services								-
Comm Dev Block Grants								-
Museum								-
Farmers Market								-
Golf Course						2,015,108	50,000	2,065,108
Other City Services/Misc								-
Debt Service	4,503,417	-	-	105,204	-	400,661	-	5,009,282
Transfers-Out	185,000	-	-	-	-	50,000	-	235,000
Total Expenditures	37,728,993	10,184,000	1,379,685	10,340,092	16,170,067	2,465,769	50,000	78,318,605
Fund Balance, January 1	7,767,038	2,711,269	486,088	244,444	1,270,044	371,338	140,491	12,990,712
Total New Revenue	41,977,152	10,184,000	1,408,843	10,340,092	15,700,852	2,453,669	50,000	82,114,608
Total Committed Expenditures	(37,728,993)	(10,184,000)	(1,379,685)	(10,340,092)	(16,170,067)	(2,465,769)	(50,000)	(78,318,605)
Fund Balance Plus Reserves	12,015,197	2,711,269	515,246	244,444	800,829	359,238	140,491	16,786,715
Operating Reserves	2,051,364	-	137,968	-	400,000	516,277	-	3,105,610
Other Reserves/IBNR	3,291,358	-	377,278	-	-	-	-	3,668,636
Fund Balance (Undesig/Designated)	6,672,475	2,711,269	-	244,444	400,829	(157,039)	140,491	10,012,469

2013 Revenue, Expenditures, Fund Sources, All Funds

	Internal Service					*Total*	*Fiduciary*	*All Funds*
	501	**502/512/522**	**503**	**504**	**505**	**Internal**	**611**	**Total**
	Equip R&R	**Insurance**	**Inform Tech**	**Facilities**	**Communications**	**Services**	**Fire Pension**	**2013**
Revenue								
Property Tax	-	-	-	-	-	-	-	31,741,366
Retail Sales and Use Taxes	-	-	-	-	-	-	-	23,136,180
Utility Taxes	-	-	-	-	-	-	-	16,415,662
Other Taxes	-	-	-	-	-	-	-	6,973,000
Sub-Total Taxes	-	-	-	-	-	-	-	78,266,208
Business License and Permits	-	-	-	-	-	-	-	2,893,665
Other License and Permits	-	-	150,000	-	-	150,000	-	2,369,775
Federal/State Grants	-	-	-	-	-	-	-	27,568,756
Other Intergovernmental Revenues	-	-	-	-	-	-	100,000	14,544,759
Charges for Goods and Services	2,523,934	-	3,757,322	4,116,112	877,773	11,275,141	-	84,660,234
Fines and Forfeits	-	-	-	-	-	-	-	3,195,193
Interest and Other Earnings	50,000	147,101	5,000	-	-	202,101	200,000	961,274
Rents, Leases, and Concessions	-	-	-	-	-	-	-	4,965,018
Other Miscellaneous Revenues	1,410,790	14,081,459	170,001	-	-	15,662,250	-	16,820,285
Capital Contributions	-	-	-	-	-	-	-	-
Other Financing Sources	-	550,252	-	-	-	550,252	-	1,088,837
Bond Proceeds	-	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	-	-
Transfer In	185,000	-	-	160,000	-	345,000	-	2,533,000
Total New Revenue	4,169,724	14,778,812	4,082,323	4,276,112	877,773	28,184,744	300,000	239,867,004
Use of Prior Yr Revenue	-	-	-	-		-	-	-
Total Resources	4,169,724	14,778,812	4,082,323	4,276,112	877,773	28,184,744	300,000	239,867,004
Expenditures						-		-
Legislative						-		289,114
City Attorney						-		1,872,973
Executive: Mayor's Office					886,184	886,184		2,205,016
Hearing Examiner						-		40,000
Court Services						-		2,009,664
Community & Economic Development						-		-
Administrative						-		1,262,853
Economic Development						-		546,986
Planning						-		1,454,717
Development Services						-		2,966,891
Municipal Arts						-		50,000
Housing Opportunity						-		-
Human Resources & Risk Mgmt:		15,698,251				15,698,251		16,669,458
Insurance						-		-
Administrtive Services (Finance, Informa			4,078,959			4,078,959		6,516,751
City Clerk						-		1,102,496
Police						-		28,583,698
Fire and Emergency Services						-		24,043,143
Public Works						-		-
Administration						-		479,503
Transportation						-		41,388,288
Utility Systems & Technical Svc						-		34,787,089
Maintenance Services	4,013,931					4,013,931		32,401,227
Community Services:						-		-
Community Services				4,230,522		4,230,522		18,798,023
Housing & Human Services						-		845,448
Comm Dev Block Grants						-		279,061
Museum						-		209,903
Farmers Market						-		81,314
Golf Course						-		2,065,108
Other City Services/Misc						-	240,475	1,981,825
Debt Service						-		13,010,715
Transfers-Out	-	-	-	-		-	-	1,323,000
Total Expenditures	4,013,931	15,698,251	4,078,959	4,230,522	886,184	28,907,847	240,475	237,264,263
Fund Balance, January 1	3,986,142	17,561,875	348,230	245,791	124,412	22,266,450	4,127,221	54,535,284
Total New Revenue	4,169,724	14,778,812	4,082,323	4,276,112	877,773	28,184,744	300,000	239,867,004
Total Committed Expenditures	(4,013,931)	(15,698,251)	(4,078,959)	(4,230,522)	(886,184)	(28,907,847)	(240,475)	(237,264,263)
Fund Balance Plus Reserves	4,141,935	16,642,436	351,595	291,381	116,001	21,543,347	4,186,746	57,138,026
Operating Reserves	248,893	5,000,000	347,894	-	-	5,596,787	-	9,251,531
Other Reserves/IBNR	3,893,042	3,654,814	3,701	-	-	7,551,556	-	12,604,427
Fund Balance (Undesig/Designated)	-	7,987,622	-	291,381	116,001	8,395,004	4,186,746	35,282,068

2014 Revenue, Expenditures, Fund Sources, All Funds

				General Government					*General*
	000	**001**	**003**	**004**	**005**	**006**	**09/10/11/31**	**201/215**	**Govt**
	General	**ComSvcs**	**Street**	**CDBG**	**Museum**	**Library**	**Mis Funds**	**LT GO**	**Total 2014**
Revenue									
Property Tax	19,868,614	3,557,908	3,867,606	-	211,281	-	-	5,335,086	32,840,495
Retail Sales and Use Taxes	23,532,262	-	300,000	-	-	-	-	-	23,832,262
Utility Taxes	9,100,330	5,659,000	1,730,520	-	-	-	-	-	16,489,850
Other Taxes	4,213,000	-	-	-	-	-	-	2,100,000	6,313,000
Sub-Total Taxes	56,714,206	9,216,908	5,898,126	0	211,281	0	0	7,435,086	79,475,607
Business License and Permits	746,372	-	-	-	-	-	-	-	746,372
Other License and Permits	2,008,132	-	125,000	-	-	-	-	-	2,133,132
Federal/State Grants	129,324	-	-	265,506	-	-	-	-	394,830
Other Intergovernmental Revenues	6,817,526	-	1,285,000	-	-	-	15,000	302,937	8,420,463
Charges for Goods and Services	3,756,192	1,716,717	1,133,989	-	-	-	2,600	-	6,609,498
Fines and Forfeits	3,195,193	-	-	-	-	-	-	-	3,195,193
Interest and Other Earnings	125,000	-	-	-	-	-	300	-	125,300
Rents, Leases, and Concessions	45,864	568,100	-	-	-	-	44,500	-	658,464
Other Miscellaneous Revenues	196,000	37,000	520,000	-	-	-	45,000	-	798,000
Capital Contributions	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	250,000	250,000
Total New Revenue	73,733,809	11,538,725	8,962,115	265,506	211,281	0	107,400	7,988,023	23,331,252
Use of Prior Yr Revenue	-	-	-	-	-	-	-	-	-
Total Resources	73,733,809	11,538,725	8,962,115	265,506	211,281	0	107,400	7,988,023	102,806,859
Expenditures									
Legislative	295,116								295,116
City Attorney	1,687,621								1,687,621
Executive: Mayor's Office	1,340,745								1,340,745
Hearing Examiner	40,000								40,000
Court Services	1,999,521								1,999,521
Community & Economic Development									-
Administrative	1,006,430								1,006,430
Economic Development	556,949								556,949
Planning	1,499,317								1,499,317
Development Services	3,035,707								3,035,707
Municipal Arts									-
Farmers Market									-
Housing Opportunity									-
Human Resources & Risk Mgmt:	991,234								991,234
Insurance									-
Finance & Information Systems	2,029,823								2,029,823
City Clerk	1,062,166								1,062,166
Other City Services/Misc	3,036,844								3,036,844
Debt Service								7,988,023	7,988,023
Police	29,676,444								29,676,444
Fire and Emergency Services	24,417,820						25,000		24,442,820
Public Works									-
Administration	488,760								488,760
Transportation			4,590,572						4,590,572
Utility Systems & Technical Svc	-								-
Maintenance Services			4,398,929						4,398,929
Community Services:									-
Community Services		11,210,375							11,210,375
Housing & Human Services	859,021								859,021
Comm Dev Block Grants				276,761					276,761
Museum					211,281				211,281
Farmers Market							82,399		82,399
Library						-			-
Golf Course									-
Transfers-Out	-	-	-						-
Total Expenditures	74,023,519	11,210,375	8,989,501	276,761	211,281	-	107,399	7,988,023	102,806,859
Fund Balance, January 1	6,007,403	1,733,806	1,426,224	(2,536)	55,307	-	300,963	1,230,778	10,751,945
Total New Revenue	73,733,809	11,538,725	8,962,115	265,506	211,281	-	107,400	7,988,023	102,806,859
Total Committed Expenditures	(74,023,519)	(11,210,375)	(8,989,501)	(276,761)	(211,281)	-	(107,399)	(7,988,023)	(102,806,859)
Fund Balance Plus Reserves	5,717,693	2,062,156	1,398,838	(13,791)	55,307	-	300,964	1,230,778	10,751,945
Operating Reserves	-	-	-	-	-	-	-	-	-
Other Reserves/IBNR	-	-	-	-	-	-	-	-	-
Fund Balance (Undesig/Designated)	5,717,693	2,062,156	1,398,838	(13,791)	55,307	-	300,964	1,230,778	10,751,945

2014 Revenue, Expenditures, Fund Sources, All Funds

				Special Revenue				*Special*
	102	**108**	**110**	**118**	**125**	**127**	**135**	**Revenue**
	Arter Str	**Leased Fac.**	**Lodging**	**Paths**	**1% Art**	**Cable Com**	**Wetlands**	**Total**
Revenue								
Property Tax	-	-	-	-	-	-	-	-
Retail Sales and Use Taxes	-	-	200,000	-	-	-	-	200,000
Utility Taxes	-	-	-	-	-	40,000	-	40,000
Other Taxes	-	-	-	-	-	-	-	-
Sub-Total Taxes	0	0	200,000	0	0	40,000	0	240,000
Business License and Permits	-	-	-	-	-	45,674	-	45,674
Other License and Permits	-	-	-	-	-	-	-	-
Federal/State Grants	-	-	-	-	-	-	-	-
Other Intergovernmental Revenues	640,000	-	-	-	-	-	-	640,000
Charges for Goods and Services	-	-	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-	-	-
Interest and Other Earnings	3,000	-	-	-	-	-	-	3,000
Rents, Leases, and Concessions	-	813,071	-	-	-	-	-	813,071
Other Miscellaneous Revenues	-	-	65,000	-	-	-	-	65,000
Capital Contributions	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	15,000	-	-	15,000
Total New Revenue	643,000	813,071	265,000	0	15,000	85,674	0	1,821,745
Use of Prior Yr Revenue	-	-	-	-	-	-	-	-
Total Resources	643,000	813,071	265,000	0	15,000	85,674	0	1,821,745
Expenditures								-
Legislative								-
City Attorney								-
Executive: Mayor's Office								-
Hearing Examiner								-
Court Services								-
Community & Economic Development								-
Administrative			265,000					265,000
Economic Development								-
Planning								-
Development Services								-
Municipal Arts					50,000			50,000
Farmers Market								-
Housing Opportunity								-
Human Resources & Risk Mgmt:								-
Insurance								-
Finance & Information Systems								-
City Clerk						85,674		85,674
Other City Services/Misc								-
Debt Service								-
Police								-
Fire and Emergency Services								-
Public Works								-
Administration								-
Transportation								-
Utility Systems & Technical Svc								-
Maintenance Services								-
Community Services:								-
Community Services		767,061						767,061
Housing & Human Services								-
Comm Dev Block Grants								-
Museum								-
Farmers Market								
Library								-
Golf Course								-
Transfers-Out	650,000	-	-	-	-	-	-	650,000
Total Expenditures	650,000	767,061	265,000	-	50,000	85,674	-	1,817,735
Fund Balance, January 1	161,974	485,966	66,506	-	69,499	35,294	663,556	1,482,795
Total New Revenue	643,000	813,071	265,000	-	15,000	85,674	-	1,821,745
Total Committed Expenditures	(650,000)	(767,061)	(265,000)	-	(50,000)	(85,674)	-	(1,817,735)
Fund Balance Plus Reserves	154,974	531,976	66,506	-	34,499	35,294	663,556	1,486,805
Operating Reserves	-	-	-	-	-	-	-	-
Other Reserves/IBNR	-	-	-	-	-	-	-	-
Fund Balance (Undesig/Designated)	154,974	531,976	66,506	-	34,499	35,294	663,556	1,486,805

2014 Revenue, Expenditures, Fund Sources, All Funds

				Capital Project					*Total*
	303	**304**	**305**	**316**	**317**	**318**	**326**	**336**	**Capital**
	C D Mitig	**Fire Mitig**	**Trans Mitig**	**Mun Fac**	**Trans CIP**	**So Lk WA**	**House Opp**	**New Library**	**Funds**
Revenue									
Property Tax	-	-	-	-	-	-	-	-	-
Retail Sales and Use Taxes	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	425,000	-	-	-	-	425,000
Other Taxes	-	-	-	555,000	-	-	-	-	555,000
Sub-Total Taxes	0	0	0	980,000	0	0	0	0	980,000
Business License and Permits	-	-	-	400,000	1,740,000	-	-	-	2,140,000
Other License and Permits	-	-	-	-	-	-	-	-	-
Federal/State Grants	-	-	-	-	3,530,000	-	-	-	3,530,000
Other Intergovernmental Revenues	-	-	-	-	-	-	-	-	-
Charges for Goods and Services	60,000	50,000	30,000	-	-	-	-	-	140,000
Fines and Forfeits	-	-	-	-	-	-	-	-	-
Interest and Other Earnings	-	-	10,000	-	-	-	-	-	10,000
Rents, Leases, and Concessions	-	-	-	-	-	-	-	-	-
Other Miscellaneous Revenues	-	-	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	757,000	-	-	-	757,000
Total New Revenue	60,000	50,000	40,000	1,380,000	6,027,000	0	0	0	7,557,000
Use of Prior Yr Revenue	-	-	-	-	-	-	-	-	-
Total Resources	60,000	50,000	40,000	1,380,000	6,027,000	0	0	0	7,557,000
Expenditures									-
Legislative									-
City Attorney									-
Executive: Mayor's Office									-
Hearing Examiner									-
Court Services									-
Community & Economic Development									-
Administrative						-			-
Economic Development				-					-
Planning									-
Development Services									-
Municipal Arts									-
Farmers Market									-
Housing Opportunity							-		-
Human Resources & Risk Mgmt:									-
Insurance									-
Finance & Information Systems									-
City Clerk									-
Other City Services/Misc									-
Debt Service									-
Police				-					-
Fire and Emergency Services									-
Public Works									-
Administration									-
Transportation					6,011,590				6,011,590
Utility Systems & Technical Svc									-
Maintenance Services									-
Community Services:									-
Community Services				1,380,000					1,380,000
Housing & Human Services									-
Comm Dev Block Grants									-
Museum									-
Farmers Market									
Library								-	-
Golf Course									-
Transfers-Out	-	250,000	107,000	-	15,000	-	-	-	372,000
Total Expenditures	-	250,000	107,000	1,380,000	6,026,590	-	-	-	7,763,590
Fund Balance, January 1	1,195,050	430,748	164,187	-	46,591	768	5,546	543,588	2,386,478
Total New Revenue	60,000	50,000	40,000	1,380,000	6,027,000	-	-	-	7,557,000
Total Committed Expenditures	-	(250,000)	(107,000)	(1,380,000)	(6,026,590)	-	-	-	(7,763,590)
Fund Balance Plus Reserves	1,255,050	230,748	97,187	-	47,001	768	5,546	543,588	2,179,888
Operating Reserves	-	-	-	-	-	-	5,546	543,588	549,134
Other Reserves/IBNR	-	-	-	1,384,235	-	-	-	-	1,384,235
Fund Balance (Undesig/Designated)	1,255,050	230,748	97,187	(1,384,235)	47,001	768	-	-	246,519

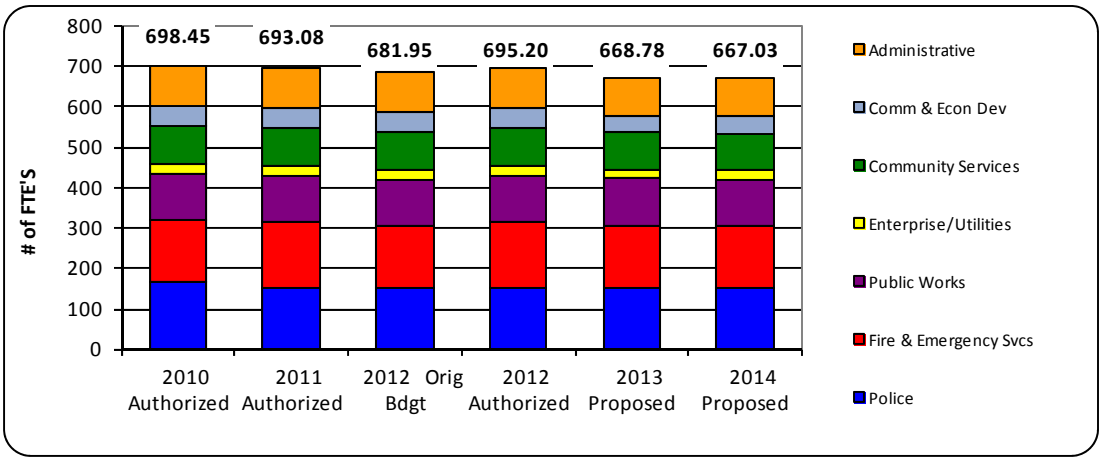
2014 Revenue, Expenditures, Fund Sources, All Funds

	Combined Utility Ops	Combined Utility CIP	402 Airport	*Enterprise* 422 Airport CIP	403 Sol Waste	404 Golf Crs	424 Golf CIP	*Total* Enterprise Funds
Revenue								
Property Tax	-	-	-	-	-	-	-	-
Retail Sales and Use Taxes	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-
Sub-Total Taxes	-	-	0	0	0	0	0	-
Business License and Permits	-	-	-	-	-	-	-	-
Other License and Permits	103,252	-	-	-	-	-	-	103,252
Federal/State Grants	-	2,106,000	-	285,000	-	-	-	2,391,000
Other Intergovernmental Revenues	-	2,050,000	-	-	159,500	-	-	2,209,500
Charges for Goods and Services	39,552,495	12,463,000	115,056	-	16,177,094	1,973,419	-	70,281,064
Fines and Forfeits	-	-	-	-	-	-	-	-
Interest and Other Earnings	243,109	383,000	5,000	-	5,000	30,000	-	666,109
Rents, Leases, and Concessions	136,591	-	1,311,554	1,107,517	78,226	481,990	-	3,115,878
Other Miscellaneous Revenues	39,558	-	-	-	-	2,040	-	41,598
Capital Contributions	-	-	-	-	-	-	-	-
Other Financing Sources	228,026	664,000	-	-	-	-	-	892,026
Bond Proceeds	-	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	50,000	50,000
Total New Revenue	40,303,031	17,666,000	1,431,610	1,392,517	16,419,820	2,487,449	50,000	79,750,427
Use of Prior Yr Revenue	-	-	-	-	-	-	-	-
Total Resources	40,303,031	17,666,000	1,431,610	1,392,517	16,419,820	2,487,449	50,000	79,750,427
Expenditures								
Legislative								-
City Attorney								-
Executive: Mayor's Office								-
Hearing Examiner								-
Court Services								-
Community & Economic Development								-
Administrative								-
Economic Development								-
Planning								-
Development Services								-
Municipal Arts								-
Farmers Market								-
Housing Opportunity								-
Human Resources & Risk Mgmt:								-
Insurance								-
Finance & Information Systems	370,232				130,671			500,903
City Clerk								-
Other City Services/Misc								-
Debt Service	4,316,092	-	-	105,204	-	400,660	-	4,821,956
Police								-
Fire and Emergency Services								-
Public Works								-
Administration								-
Transportation			1,405,557	1,287,313				2,692,870
Utility Systems & Technical Svc	9,278,271	17,666,000			16,072,583			43,016,854
Maintenance Services	24,314,366				298,711			24,613,077
Community Services:								-
Community Services								-
Housing & Human Services								-
Comm Dev Block Grants								-
Museum								-
Farmers Market								
Library								-
Golf Course						2,053,697	50,000	2,103,697
Transfers-Out	126,000	-	-	-	-	50,000	-	176,000
Total Expenditures	38,404,962	17,666,000	1,405,557	1,392,517	16,501,965	2,504,357	50,000	77,925,357
Fund Balance, January 1	12,015,197	2,711,269	515,246	244,444	800,829	359,238	140,491	16,786,714
Total New Revenue	40,303,031	17,666,000	1,431,610	1,392,517	16,419,820	2,487,449	50,000	79,750,427
Total Committed Expenditures	(38,404,962)	(17,666,000)	(1,405,557)	(1,392,517)	(16,501,965)	(2,504,357)	(50,000)	(77,925,357)
Fund Balance Plus Reserves	13,913,266	2,711,269	541,299	244,444	718,684	342,330	140,491	18,611,784
Operating Reserves	2,130,023	-	140,556	-	400,000	525,924	-	3,196,503
Other Reserves/IBNR	3,291,358	-	400,743	-	-	-	-	3,692,101
Fund Balance (Undesig/Designated)	8,491,885	2,711,269	-	244,444	318,684	(183,594)	140,491	11,723,179

2014 Revenue, Expenditures, Fund Sources, All Funds

	Internal Service					*Total*	*Fiduciary*	*All Funds*
	501	**502/512/522**	**503**	**504**	**505**	**Internal**	**611**	**Total**
	Equip R&R	**Insurance**	**Inform Tech**	**Facilities**	**Communications**	**Services**	**Fire Pension**	**2014**
Revenue								
Property Tax	-	-	-	-	-	-	-	32,840,495
Retail Sales and Use Taxes	-	-	-	-	-	-	-	24,032,262
Utility Taxes	-	-	-	-	-	-	-	16,954,850
Other Taxes	-	-	-	-	-	-	-	6,868,000
Sub-Total Taxes	0	0	0	0	0	-	-	80,695,607
Business License and Permits	-	-	-	-	-	-	-	2,932,046
Other License and Permits	-	-	150,000	-	-	150,000	-	2,386,384
Federal/State Grants	-	-	-	-	-	-	-	6,315,830
Other Intergovernmental Revenues	-	-	-	-	-	-	100,000	11,369,963
Charges for Goods and Services	2,614,630	-	3,720,221	4,092,976	896,374	11,324,201	-	88,354,763
Fines and Forfeits	-	-	-	-	-	-	-	3,195,193
Interest and Other Earnings	50,000	147,484	5,000	-	-	202,484	200,000	1,206,893
Rents, Leases, and Concessions	-	-	-	-	-	-	-	4,587,413
Other Miscellaneous Revenues	1,499,179	16,481,197	135,001	-	-	18,115,377	-	19,019,975
Capital Contributions	-	-	-	-	-	-	-	-
Other Financing Sources	-	550,250	-	-	-	550,250	-	1,442,276
Bond Proceeds	-	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	-	-
Transfer In	126,000	-	-	-	-	126,000	-	1,198,000
Total New Revenue	4,289,809	17,178,931	4,010,222	4,092,976	896,374	30,468,312	300,000	222,704,343
Use of Prior Yr Revenue	-	-	-	-		-	-	-
Total Resources	4,289,809	17,178,931	4,010,222	4,092,976	896,374	30,468,312	300,000	222,704,343
Expenditures						-		-
Legislative						-		295,116
City Attorney						-		1,687,621
Executive: Mayor's Office					904,871	904,871		2,245,616
Hearing Examiner						-		40,000
Court Services						-		1,999,521
Community & Economic Development						-		-
Administrative						-		1,271,430
Economic Development						-		556,949
Planning						-		1,499,317
Development Services						-		3,035,707
Municipal Arts						-		50,000
Farmers Market						-		-
Housing Opportunity						-		-
Human Resources & Risk Mgmt:		16,893,979				16,893,979		17,885,214
Insurance						-		-
Finance & Information Systems			4,002,968			4,002,968		6,533,694
City Clerk						-		1,147,840
Other City Services/Misc						-	225,475	3,262,319
Debt Service						-		12,809,979
Police						-		29,676,444
Fire and Emergency Services						-		24,442,820
Public Works						-		-
Administration						-		488,760
Transportation						-		13,295,032
Utility Systems & Technical Svc						-		43,016,854
Maintenance Services	3,655,632					3,655,632		32,667,638
Community Services:						-		-
Community Services				4,070,454		4,070,454		17,427,890
Housing & Human Services						-		859,021
Comm Dev Block Grants						-		276,761
Museum						-		211,281
Farmers Market								
Library						-		-
Golf Course						-		2,103,697
Transfers-Out	-	-	-	-		-	-	1,198,000
Total Expenditures	3,655,632	16,893,979	4,002,968	4,070,454	904,871	29,527,904	225,475	220,066,920
Fund Balance, January 1	4,141,935	16,642,436	351,595	291,381	116,001	21,543,348	4,186,746	57,138,026
Total New Revenue	4,289,809	17,178,931	4,010,222	4,092,976	896,374	30,468,312	300,000	222,704,343
Total Committed Expenditures	(3,655,632)	(16,893,979)	(4,002,968)	(4,070,454)	(904,871)	(29,527,904)	(225,475)	(220,066,920)
Fund Balance Plus Reserves	4,776,112	16,927,388	358,850	313,903	107,504	22,483,757	4,261,271	59,775,449
Operating Reserves	257,963	5,000,000	344,295	-	-	5,602,258	-	9,347,895
Other Reserves/IBNR	4,518,149	3,951,323	14,555	-	-	8,484,027	-	13,560,364
Fund Balance (Undesig/Designated)	-	7,976,064	-	313,903	107,504	8,397,471	4,261,271	36,867,191

Employment History – City of Renton



	General Government	*Enterprise*	*Total FTE's*
Adopted 2010 FTE	622.50	88.45	710.95
2010 Authorized Adjustments			
Community Services, HS Facilities Technician (LT)	1.00		1.00
Executive, Communications Ofice Assistant I	0.50		0.50
Community & Economic Development	-0.50		-0.50
Finance and Information Technology, IT Director	1.00		1.00
Community Services (Library staff transfer)	-15.00		-15.00
Total 2010 Authorized	**610.00**	**88.45**	**698.45**
2011/2012 Adopted Staffing Changes			
Community & Economic Development	-0.50		-0.50
Court Servies	0.50		0.50
Executive	-1.50		-1.50
Finance and Information Technology	1.00		1.00
Police (Jail staff transfer)	-16.00		-16.00
Public Works	-1.00	1.00	0.00
Total 2012 Adopted Staffing	**592.50**	**89.45**	**681.95**
2011/2012 Authorized Adjustments			
Regular (full-time and part-time)	**588.25**	**89.45**	**677.70**
Administrative Services, Records Management Specialist	0.50		0.50
Fire & Emergency Services, Firefighters	9.00		9.00
Public Works, Maintenance Worker II	0.00	2.00	2.00
Total Regular (full-time and part-time)	**597.75**	**91.45**	**689.20**
Limited Term	**4.25**	**0.00**	**4.25**
Community Services, Facilities Technician (LT 12/31/2012)	1.00		1.00
Community Services, Farmer's Market Coordinator (LT 12/31	0.75		0.75
Total Limited Term	**6.00**	**0.00**	**6.00**
Total 2012 Authorized (Regular and Limited Term)	**603.75**	**91.45**	**695.20**

	General Government	Enterprise	Total FTE's
2013/2014 Proposed Staffing Changes			
Regular (full-time and part-time)	**597.75**	**91.45**	**689.20**
City Attorney	0.13		0.13
• Paralegal, +0.13			
Community & Economic Development	-3.00		-3.00
• Admin Secretary I, -1.00			
• Planning Director, -1.00			
• Code Compliance Inspector, -1.00			
Administrative Services	-2.00		-2.00
• Payroll Analyst, -1.00			
• Senior Network Systems Specialist, -1.00			
Community Services	-2.80		-2.80
• Maintenance Custodian, -1.00			
• Recreation Supervisor, +0.20			
• Recreation Program Coordinator, -0.75			
• Recreation Program Coordinator (2014 only), -0.25			
• Secretary II, -1.00			
Court Services	-2.50		-2.50
• Probation Officer, 0.50			
• Judicial Specialist, -1.00			
• Judicial Specialist (2014 only), -1.00			
Executive	-2.00		-2.00
• Assistant Chief Administrative Officer, -1.00			
• Communications Specialist II, -1.00			
Fire and Emergency Services	-6.00		-6.00
• Firefighter, -5.00			
• Firefighter (2014 only), -1.00			
Police	-3.00		-3.00
• Police Officer SRO, -2.00			
• Patrol Officer Patrol, +0.50			
• Police Officer Patrol (2014 only), -1.50			
Public Works	-2.00	0.00	-2.00
• Principal Civil Engineer Transp, -1.00			
• Signal/Electronics System Assistant II Transp, -1.00			
• Civil Engineer II SW, -2.00			
• Maintenance Service Worker III, +2.00			
Total Regular (full-time and part-time)	**574.58**	**91.45**	**666.03**
Limited Term Staffing	**6.00**	**0.00**	**6.00**
• Construction Inspector II (LT 12/31/2012)	-2.00		-2.00
• GIS Analyst II (LT 12/31/2012)	-1.00		-1.00
• Permit Technician (LT 12/31/2012)	-1.00		-1.00
• Housing Repair Technician (LT 12/31/2012)	-1.00		-4.00
Total Limited Term Staffing	**1.00**	**0.00**	**1.00**
Total 2014 Proposed Staffing (Regular + Limited Term)	**575.58**	**91.45**	**667.03**

The total authorized FTE count is for regular full-time, part-time and limited term positions. Refer to the Budget by Department section for additional detail.

Staffing (Full-Time Equivalent Employees – FTE) Comparison by Department (1 of 3)

Department	2010 Authorized	2011 Orig Bdgt	2011 Authorized	2012 Orig Bdgt	2012 Authorized	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
Regular Full-Time, Part-Time, Limited-Term, and Intermittent Staff									
Legislative Services									
City Council Members	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00	0.00
City Council Liaison	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Total Regular FTE	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**	**0.00**	**0.00**
Total Legislative	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**	**0.00**	**0.00**
Executive									
Mayor's Office	6.00	5.63	5.63	4.50	4.50	3.50	3.50	-1.00	0.00
Communications	6.50	6.50	6.50	6.50	6.50	5.50	5.50	-1.00	0.00
Total Regular FTE	**12.50**	**12.13**	**12.13**	**11.00**	**11.00**	**9.00**	**9.00**	**-2.00**	**0.00**
Intermittent-Mayor's Office	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00	0.00
Intermittent-Communications	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Intermittent	**0.07**	**0.00**	**0.04**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Executive	**12.57**	**12.13**	**12.17**	**11.00**	**11.00**	**9.00**	**9.00**	**-2.00**	**0.00**
Court Services									
Municipal Court	16.00	16.50	16.50	16.50	16.50	15.00	14.00	-1.50	-1.00
Total Regular FTE	**16.00**	**16.50**	**16.50**	**16.50**	**16.50**	**15.00**	**14.00**	**-1.50**	**-1.00**
Intermittent	1.90	1.95	1.85	1.95	1.95	1.95	1.95	0.00	0.00
Total Intermittent	**1.90**	**1.95**	**1.85**	**1.95**	**1.95**	**1.95**	**1.95**	**0.00**	**0.00**
Total Court Services	**17.90**	**18.45**	**18.35**	**18.45**	**18.45**	**16.95**	**15.95**	**-1.50**	**-1.00**
City Attorney									
City Attorney	11.75	11.75	11.75	11.75	11.75	11.88	11.88	0.13	0.00
Total Regular FTE	**11.75**	**11.75**	**11.75**	**11.75**	**11.75**	**11.88**	**11.88**	**0.13**	**0.00**
Intermittent	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Intermittent	**0.09**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total City Attorney	**11.84**	**11.75**	**11.75**	**11.75**	**11.75**	**11.88**	**11.88**	**0.13**	**0.00**
Community Services									
Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00
Neigh, Res, and Events	2.25	4.00	4.00	4.00	4.75	5.58	5.58	1.58	0.00
Park Maintenance	23.50	23.50	23.50	23.50	23.50	23.50	23.50	0.00	0.00
Recreation Services	19.05	18.30	18.30	18.30	18.30	16.59	16.34	-1.71	-0.25
Human Services/CDBG	6.00	5.00	6.00	5.00	6.00	4.33	4.33	-0.67	0.00
Museum	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Municipal Golf Course	9.50	9.50	9.50	9.50	9.50	9.50	9.50	0.00	0.00
Parks Plan and Nat Res	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00
Facilities	26.00	26.00	26.00	26.00	26.00	25.00	25.00	-1.00	0.00
Total Regular FTE	**92.30**	**92.30**	**93.30**	**92.30**	**94.05**	**90.50**	**90.25**	**-1.80**	**-0.25**
Administration-Intermittent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Neigh, Res, and Events-Intermittent	0.68	1.25	0.35	1.25	0.52	0.56	0.56	-0.69	0.00
Park Maintenance-Intermittent	8.62	8.12	8.86	8.12	8.12	8.12	8.12	0.00	0.00
Recreation Services-Intermittent	27.30	29.07	25.90	29.07	30.01	29.30	29.57	0.24	0.26
Human Services/CDBG-Intermittent	0.00	0.00	0.23	0.00	0.00	0.00	0.00	0.00	0.00
Library Services-Intermittent	0.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

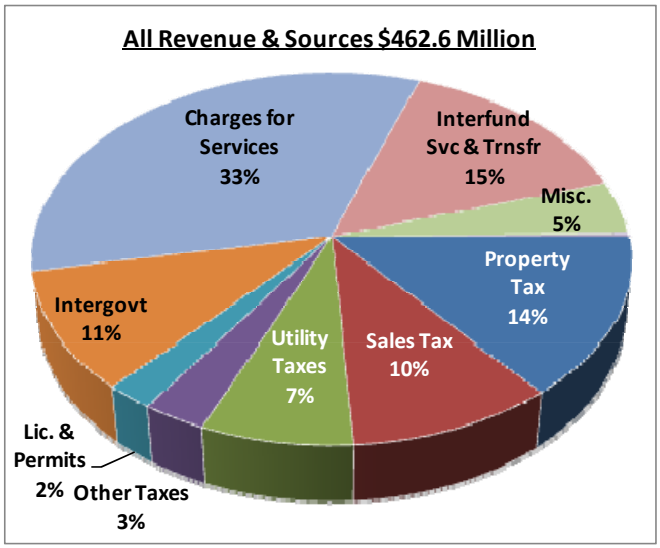
Staffing (Full-Time Equivalent Employees – FTE) Comparison by Department (2 of 3)

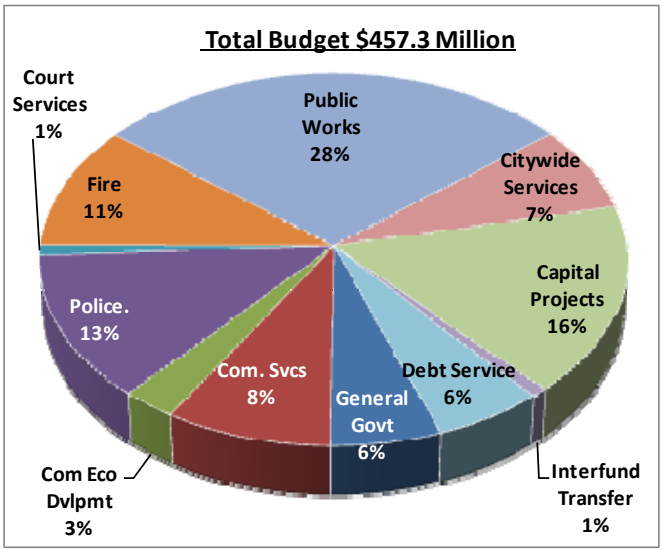
Department	2010 Authorized	2011 Orig Bdgt	2011 Authorized	2012 Orig Bdgt	2012 Authorized	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
Museum-Intermittent	0.26	0.30	0.25	0.30	0.30	0.30	0.30	0.00	0.00
Municipal Golf Course-Intermittent	6.06	8.22	6.16	8.22	8.22	8.22	8.22	0.00	0.00
Facilities-Intermittent	1.56	1.26	1.74	1.02	1.02	1.02	1.02	0.00	0.00
Total Intermittent	**45.39**	**48.21**	**43.49**	**47.97**	**48.18**	**47.51**	**47.77**	**-0.46**	**0.26**
Total Community Services	**137.69**	**140.51**	**136.79**	**140.27**	**142.23**	**138.01**	**138.02**	**-2.26**	**0.01**
Community and Economic Development									
Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00
Economic Development	5.50	4.00	4.00	4.00	4.00	3.00	3.00	-1.00	0.00
Planning	14.00	13.00	13.00	13.00	13.00	12.00	12.00	-1.00	0.00
Development Services	26.50	28.50	28.50	28.50	28.50	25.50	25.50	-3.00	0.00
Total Regular FTE	**48.00**	**47.50**	**47.50**	**47.50**	**47.50**	**42.50**	**42.50**	**-5.00**	**0.00**
Economic Development-Intermittent	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Planning-Intermittent	0.22	0.00	0.23	0.00	0.00	0.00	0.00	0.00	0.00
Development Services-Intermittent	1.26	0.50	0.56	0.50	0.50	0.50	0.50	0.00	0.00
Total Intermittent	**1.95**	**0.50**	**0.79**	**0.50**	**0.50**	**0.50**	**0.50**	**0.00**	**0.00**
Total Community & Economic Devel	**49.95**	**48.00**	**48.29**	**48.00**	**48.00**	**43.00**	**43.00**	**-5.00**	**0.00**
Administrative Services									
City Clerk	4.50	4.50	4.50	4.50	5.00	5.00	5.00	0.50	0.00
Finance	20.00	20.00	20.00	20.00	20.00	19.00	19.00	-1.00	0.00
Information Systems	17.50	18.50	18.50	18.50	18.50	15.50	15.50	-3.00	0.00
Total Regular FTE	**42.00**	**43.00**	**43.00**	**43.00**	**43.50**	**39.50**	**39.50**	**-3.50**	**0.00**
City Clerk-Intermittent	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Finance-Intermittent	0.25	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00
Information Systems-Intermittent	1.27	1.16	1.11	1.16	1.16	1.16	1.16	0.00	0.00
Total Intermittent	**1.54**	**1.16**	**1.14**	**1.16**	**1.16**	**1.16**	**1.16**	**0.00**	**0.00**
Total Administrative Services	**43.54**	**44.16**	**44.14**	**44.16**	**44.66**	**40.66**	**40.66**	**-3.50**	**0.00**
Fire and Emergency Services									
Response Operations	125.00	126.00	135.00	126.00	135.00	130.00	129.00	4.00	-1.00
Safety and Support Operations	14.00	14.00	14.00	14.00	14.00	14.00	14.00	0.00	0.00
Community Risk Reduction	11.00	10.00	10.00	10.00	10.00	10.00	10.00	0.00	0.00
Emergency Management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00
Total Regular FTE	**152.00**	**152.00**	**161.00**	**152.00**	**161.00**	**156.00**	**155.00**	**4.00**	**-1.00**
Total Commissioned Officers	**136.00**	**136.00**	**145.00**	**145.00**	**145.00**	**140.00**	**139.00**	**-5.00**	**-1.00**
Total Non-commissioned Personnel	**16.00**	**16.00**	**16.00**	**16.00**	**16.00**	**16.00**	**16.00**	**0.00**	**0.00**
Safety and Support Operations-Interm	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Intermittent	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total Fire and Emergency Services	**152.00**	**152.00**	**161.00**	**152.00**	**161.00**	**156.00**	**155.00**	**4.00**	**-1.00**
Human Resources/Risk Management									
Administration/Civil Svc Commission	6.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00
Risk Management	1.75	2.25	2.25	2.25	2.25	2.25	2.25	0.00	0.00
Benefits	1.25	1.75	1.75	1.75	1.75	1.75	1.75	0.00	0.00
Total Regular FTE	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**0.00**	**0.00**

Staffing (Full-Time Equivalent Employees – FTE) Comparison by Department (3 of 3)

Department	2010 Authorized	2011 Orig Bdgt	2011 Authorized	2012 Orig Bdgt	2012 Authorized	2013 Proposed	2014 Proposed	Change 2012-2013	Change 2013-2014
Administration-Intermittent	0.32	0.19	0.24	0.19	0.19	0.19	0.19	0.00	0.00
Total Intermittent	0.32	0.19	0.24	0.19	0.19	0.19	0.19	**0.00**	**0.00**
Total Human Resources/Risk Mgmt	**9.32**	**9.19**	**9.24**	**9.19**	**9.19**	**9.19**	**9.19**	**0.00**	**0.00**
Public Works									
Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00
Maintenance Services	78.00	78.00	78.00	78.00	80.00	80.00	82.00	2.00	2.00
Transportation	33.00	33.00	33.00	33.00	33.00	31.00	31.00	-2.00	0.00
Utility Systems	25.50	25.50	25.50	25.50	25.50	23.50	23.50	-2.00	0.00
Total Regular FTE	**139.50**	**139.50**	**139.50**	**139.50**	**141.50**	**137.50**	**139.50**	**-2.00**	**2.00**
Maintenance Svc-Intermittent	2.21	2.17	2.40	2.17	2.46	2.74	3.03	0.57	0.29
Transportation-Intermittent	2.88	2.57	2.48	2.57	2.57	3.63	3.65	1.07	0.01
Utility Systems-Intermittent	0.00	0.06	0.40	0.06	0.06	0.66	0.66	0.60	0.00
Total Intermittent	**5.09**	**4.80**	**5.28**	**4.80**	**5.09**	**7.04**	**7.34**	**2.24**	**0.30**
Total Public Works	**144.59**	**144.30**	**144.78**	**144.30**	**146.59**	**144.54**	**146.84**	**0.24**	**2.30**
Police									
Administration	24.00	8.00	8.00	8.00	7.00	7.00	7.00	-1.00	0.00
Patrol Operations	70.00	70.00	70.00	70.00	70.00	70.50	69.00	0.50	-1.50
Special Operations	18.00	18.00	18.00	18.00	18.00	18.00	18.00	0.00	0.00
Patrol Services	13.00	13.00	13.00	13.00	13.00	13.00	13.00	0.00	0.00
Investigations	21.00	21.00	21.00	21.00	21.00	21.00	21.00	0.00	0.00
Administrative Services	9.00	9.00	9.00	9.00	9.00	7.00	7.00	-2.00	0.00
Staff Services	12.40	12.40	12.40	12.40	13.40	13.40	13.40	1.00	0.00
Total Regular FTE	**167.40**	**151.40**	**151.40**	**151.40**	**151.40**	**149.90**	**148.40**	**-1.50**	**-1.50**
Total Commissioned Officers	**123.00**	**123.00**	**123.00**	**123.00**	**123.00**	**121.50**	**120.00**	**-1.50**	**-1.50**
Total Non-Commissioned Personnel	**44.40**	**28.40**	**28.40**	**28.40**	**28.40**	**28.40**	**28.40**	**0.00**	**0.00**
Special Operations-Intermittent	0.31	0.29	0.31	0.29	0.29	0.29	0.29	0.00	0.00
Investigations-Intermittent	0.72	0.02	0.31	0.02	0.02	0.02	0.02	0.00	0.00
Total Intermittent	**1.03**	**0.31**	**0.62**	**0.31**	**0.31**	**0.31**	**0.31**	**0.00**	**0.00**
Total Police	**168.43**	**151.71**	**152.02**	**151.71**	**151.71**	**150.21**	**148.71**	**-1.50**	**-1.50**
Total All Staffing (Regular FTE)	**698.45**	**683.08**	**693.08**	**681.95**	**695.20**	**668.78**	**667.03**	**-13.17**	**-1.75**
Total All Staffing (Intermitten)	**57.38**	**57.13**	**53.47**	**56.89**	**57.38**	**58.67**	**59.23**	**1.78**	**0.56**

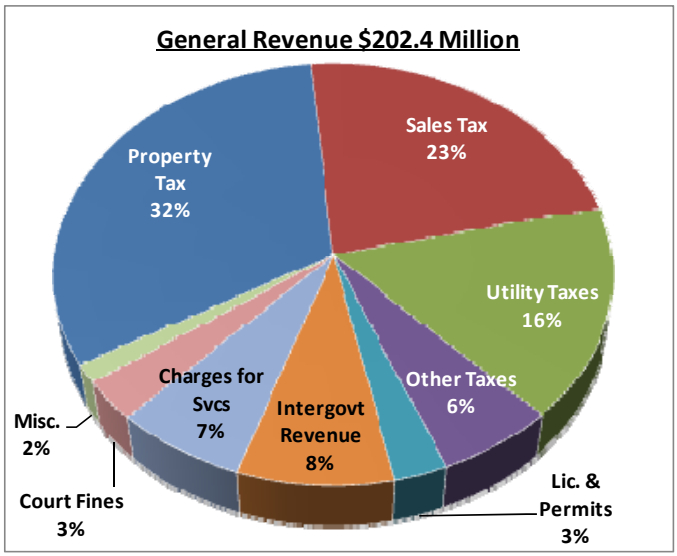
All Sources Uses and Change in Fund Balance

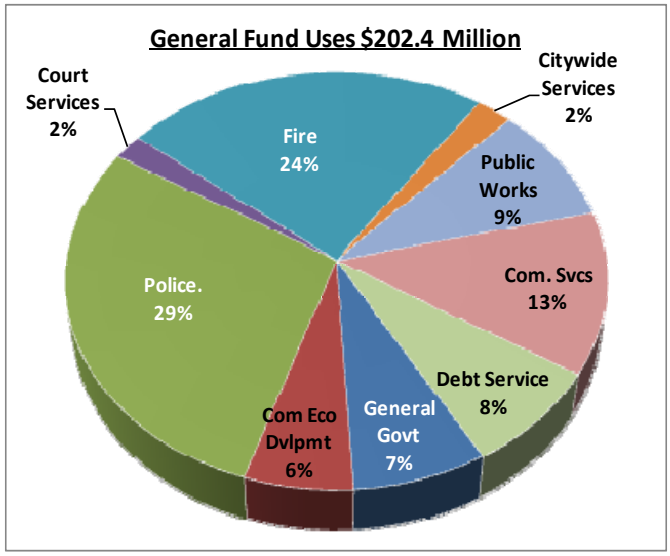




Total Resources and Uses	2010 Actual	2011 Adopted	2011 Actual	2012 Adopted	2012 Estimate	2013 Proposed	2014 Proposed	2013/ 2012	2014/ 2013
Revenue:									
Property Tax	31,497,128	32,046,525	32,357,894	32,475,452	33,096,746	31,741,366	32,840,495	-4.1%	3.5%
Sales Tax	20,844,359	21,683,285	21,573,442	22,875,828	22,002,792	22,656,180	23,532,262	3.0%	3.9%
Utility Taxes	14,589,037	15,206,600	15,524,862	15,884,003	15,945,203	16,715,662	17,254,850	4.8%	3.2%
Real Estate Excise Tax	2,464,489	2,240,000	2,074,059	2,400,000	2,767,521	2,600,000	2,650,000	-6.1%	1.9%
Other Taxes	4,722,190	4,575,921	4,632,439	4,735,976	4,543,000	4,553,000	4,418,000	0.2%	-3.0%
Licenses & Permits	4,058,453	4,458,126	4,547,181	4,599,001	4,560,446	5,263,440	5,318,430	15.4%	1.0%
State Shared Revenue	3,112,602	2,732,350	3,145,005	1,940,737	3,011,172	2,948,000	3,188,000	-2.1%	8.1%
Fire Service Contracts	5,252,877	5,940,962	6,134,415	6,021,194	6,021,194	5,877,556	5,889,963	-2.4%	0.2%
Charges for Services	52,534,251	61,772,366	59,935,568	65,299,423	65,361,260	69,440,133	73,023,804	6.2%	5.2%
Fines and Forfeits	3,446,860	3,170,351	3,144,604	3,214,156	3,149,906	3,195,193	3,195,193	1.4%	0.0%
Miscellaneous Revenue	7,629,947	8,224,748	7,680,502	8,097,549	9,909,274	7,149,673	7,446,345	-27.8%	4.1%
Bond/Loan/Capital Proceeds	940,825	10,091,679	1,319,924	7,094,887	642,728	681,460	684,896	6.0%	0.5%
Interfund Services	31,903,882	32,245,862	32,767,235	33,170,649	33,293,464	31,224,382	33,456,275	-6.2%	7.1%
Interfund Transfers	8,437,638	4,446,550	4,281,544	2,681,926	2,701,840	2,533,000	1,198,000	-6.2%	-52.7%
Total Revenue	**201,793,067**	**219,578,628**	**211,273,971**	**221,159,916**	**237,732,901**	**239,867,004**	**222,704,343**	**0.9%**	**-7.2%**
Expenditures:									
Legislative	259,345	277,834	271,236	286,842	284,087	289,114	295,116	1.8%	2.1%
Court	2,007,599	2,104,953	2,084,170	2,177,315	2,155,819	2,009,664	1,999,521	-6.8%	-0.5%
Executive	2,694,943	2,634,437	2,540,726	2,594,892	2,580,734	2,295,016	2,335,616	-11.1%	1.8%
Administrative Services	7,016,798	7,808,391	7,402,113	7,929,495	9,888,371	7,619,247	7,681,534	-22.9%	0.8%
City Attorney	1,565,597	1,600,531	1,596,609	1,695,841	1,668,686	1,872,973	1,687,621	12.2%	-9.9%
Community & Eco Development	6,662,320	6,158,044	6,193,501	6,455,274	7,225,374	6,231,446	6,363,404	-13.8%	2.1%
Community Services	20,968,524	21,564,676	21,438,320	20,934,763	39,628,356	19,556,132	19,581,048	-50.7%	0.1%
Police	27,485,421	30,651,495	30,944,081	28,802,620	30,555,217	28,583,698	29,676,444	-6.5%	3.8%
Fire	22,070,734	22,549,972	23,040,653	23,567,070	25,036,532	24,293,143	24,692,820	-3.0%	1.6%
Public Works	59,629,506	56,882,890	57,383,016	56,749,333	61,029,064	64,352,508	65,336,381	5.4%	1.5%
Human Resource	861,221	948,554	888,252	955,833	946,956	971,207	991,234	2.6%	2.1%
Other City Services	10,848,314	20,356,413	15,119,788	18,494,188	19,905,656	15,147,076	18,958,298	-23.9%	25.2%
Capital Projects	21,594,125	41,553,023	23,742,975	35,835,603	60,699,690	48,604,528	26,565,107	-19.9%	-45.3%
Debt Service [1]	9,844,276	9,772,021	9,830,701	10,771,005	11,571,005	12,905,511	12,704,775	11.5%	-1.6%
Inter-Fund Transfers/Loans	8,437,638	-	4,281,544	2,681,926	2,701,840	2,533,000	1,198,000	-6.2%	-52.7%
Total Expenditures	**201,946,361**	**224,863,236**	**206,757,687**	**219,932,000**	**275,877,388**	**237,264,263**	**220,066,920**	**-14.0%**	**-7.2%**
In(De)crease in Fund Balance	**(153,294)**	**(5,284,608)**	**4,516,284**	**1,227,916**	**(38,144,487)**	**2,602,742**	**2,637,423**		
Beginning FB	**70,576,783**	**53,370,039**	**70,423,489**	**48,085,431**	**74,939,773**	**36,795,286**	**39,398,028**		
Ending FB	**70,423,489**	**48,085,431**	**74,939,773**	**49,313,347**	**36,795,286**	**39,398,028**	**42,035,451**		

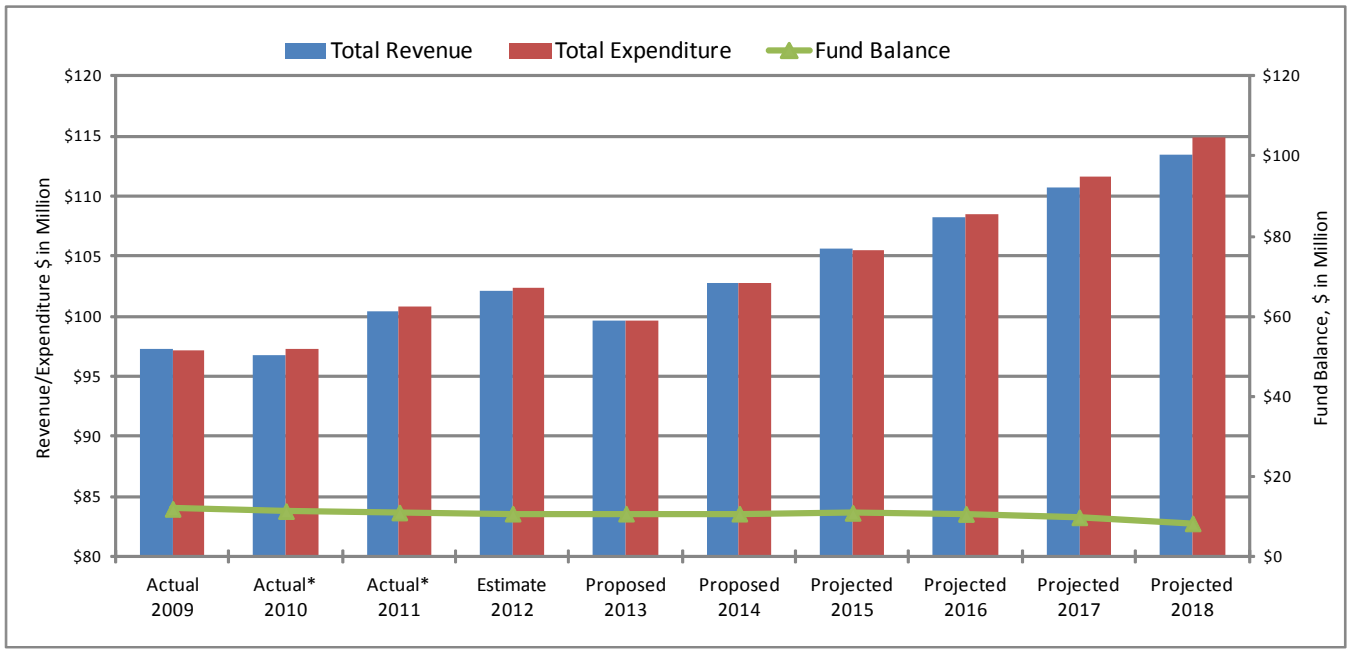
General Fund Sources Uses and Change in Fund Balances





General Government	2010 Actual	2011 Adopted	2011 Actual	2012 Adopted	2012 Estimate	2013 Proposed	2014 Proposed	2013/ 2012	2014/ 2013
Revenue:									
Property Tax	$ 31,497,128	$ 32,046,525	$ 32,357,894	$ 32,475,452	$ 33,096,746	$ 31,741,366	$ 32,840,495	-4.1%	3.5%
Sales Tax	20,844,359	21,683,285	21,573,442	22,875,828	22,002,792	22,656,180	23,532,262	3.0%	3.9%
Utility Taxes	14,508,363	15,166,600	15,484,862	15,844,003	15,905,203	16,250,662	16,789,850	2.2%	3.3%
Other Taxes	6,425,210	6,075,921	5,919,967	6,375,976	6,006,933	6,313,000	6,313,000	5.1%	0.0%
Lic. and Permits	2,248,445	2,612,987	2,634,629	2,680,077	2,641,522	2,863,828	2,879,504	8.4%	0.5%
Intergovt Revenue	8,953,835	8,495,401	9,336,248	7,775,027	8,771,201	8,143,032	8,383,032	-7.2%	2.9%
Charges for Svcs	6,917,511	6,859,855	6,834,174	7,013,658	7,367,872	6,857,154	7,267,962	-6.9%	6.0%
Court Fines	3,438,022	3,170,351	3,144,604	3,214,156	3,149,906	3,195,193	3,195,193	1.4%	0.0%
Miscellaneous Revenue	542,250	698,730	605,361	653,730	397,735	923,300	923,300	132.1%	0.0%
General Fund Operating Rev	95,375,122	96,809,655	97,891,181	98,907,907	99,339,910	98,943,715	102,124,598	-0.4%	3.2%
1-Time & Capital *	7,267,078	734,947	1,332,047	756,323	1,522,806	540,530	552,937	-64.5%	2.3%
Grants	725,718	677,324	1,240,819	399,324	1,234,158	129,324	129,324	-89.5%	0.0%
Subtotal Other Sources	7,992,796	1,412,271	2,572,866	1,155,647	2,756,964	669,854	682,261	-75.7%	1.9%
Total Rev/Other Svcs	103,367,918	98,221,926	100,464,047	100,063,554	102,096,873	99,613,569	102,806,859	-2.4%	3.2%
Expenditures by Dept:								N/A	N/A
Legislative	$ 259,345	$ 277,834	$ 271,236	$ 286,842	$ 284,087	$ 289,114	$ 295,116	1.8%	2.1%
Executive	1,752,973	1,626,691	1,626,784	1,553,877	1,539,719	1,358,832	1,380,745	-11.7%	1.6%
Court Services	2,007,599	2,104,953	2,084,170	2,177,315	2,155,819	2,009,664	1,999,521	-6.8%	-0.5%
City Attorney	1,565,597	1,600,531	1,596,609	1,695,841	1,668,686	1,872,973	1,687,621	12.2%	-9.9%
Community & Economic Devl.	6,473,852	6,158,044	5,913,300	6,455,274	6,579,695	5,986,446	6,098,404	-9.0%	1.9%
Administrative Services	2,839,667	2,700,281	2,871,547	2,905,525	3,163,941	2,969,430	3,091,989	-6.1%	4.1%
Human Resources	861,221	948,554	888,252	955,833	946,956	971,207	991,234	2.6%	2.1%
Police	27,485,421	28,189,266	28,481,852	28,802,620	30,555,217	28,583,698	29,676,444	-6.5%	3.8%
Fire & ES	21,554,792	22,045,916	22,511,597	23,055,144	24,099,606	24,018,143	24,417,820	-0.3%	1.7%
Public Works	9,143,059	8,747,323	8,495,628	9,010,122	8,958,806	9,275,434	9,478,261	3.5%	2.2%
Community Services	13,533,679	14,236,803	13,869,844	12,572,316	12,974,327	12,510,846	12,639,836	-3.6%	1.0%
Other City Services	2,959,296	3,120,946	3,530,383	3,146,248	2,944,248	1,741,350	3,036,844	-40.9%	74.4%
1-Time & Capital Projects *	8,772,484	2,462,229	3,849,845	-	-	-	-	N/A	N/A
Debt Service*	4,707,100	4,715,035	4,822,566	6,731,373	6,531,373	8,026,433	8,013,023	22.9%	-0.2%
General Fund Operating Rev	103,916,085	98,934,407	100,813,615	99,348,329	102,402,480	99,613,569	102,806,859	-2.7%	3.2%
In(Decrease) in FB	(548,166)	(712,481)	(349,568)	715,225	(305,607)	(0)	(0)		
Beginning Fund balance	11,955,285	10,051,189	11,407,119	9,338,708	11,057,551	10,751,944	10,751,944	-2.8%	0.0%
Ending Fund Balance	11,407,119	9,338,708	11,057,551	10,053,933	10,751,944	10,751,944	10,751,944	0.0%	0.0%

General Fund Long Range Projection



Summary	2009 Actual	2010 Actual*	2011 Actual*	2012 Estimate	2013 Proposed	2014 Proposed	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Total Revenue	$ 97.34	$ 96.75	$ 100.48	$ 102.10	$ 99.61	$ 102.81	$ 105.69	$ 108.18	$ 110.74	$ 113.40
Total Expenditure	97.20	97.30	100.83	102.40	99.61	102.81	105.48	108.45	111.59	114.91
Net Change in Fund Bal	0.14	(0.55)	(0.35)	(0.31)	(0.00)	(0.00)	0.22	(0.27)	(0.84)	(1.52)
Fund Balance	$ 11.96	$ 11.41	$ 11.06	$ 10.75	$ 10.75	$ 10.75	$ 10.97	$ 10.70	$ 9.86	$ 8.34

* 2010 and 2011 Actual excludes refunding bond proceed and payment to escrow agent of $6.6 M and $10.3 M, respectively.

Key Revenue Assumptions:	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Sales Tax Growth	-3.6%	-4.3%	3.5%	2.0%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Base Property Tax	3.3%	1.7%	2.2%	1.7%	-4.5%	2.9%	2.5%	1.0%	1.0%	1.0%
Construction Property Tax	2.2%	1.0%	0.5%	0.5%	0.6%	0.6%	1.0%	1.0%	1.0%	1.0%
Overall Revenue Growth	3.9%	-0.6%	3.8%	1.6%	-2.4%	3.2%	2.8%	2.4%	2.4%	2.4%

Key Expenditure Assumption	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**
Wage Increase	5.5%	0.0%	1.0%	2.5%	0.0%	0.0%	1.0%	1.0%	1.0%	1.0%
Medical Cost Increase	8.0%	11.0%	-4.5%	6.0%	0.0%	10.4%	8.8%	10.0%	10.0%	10.0%
PERS Contribution Rates	5.3%	5.3%	7.3%	7.7%	9.0%	9.0%	9.5%	9.5%	10.0%	10.0%
Overall Expenditure Growth	2.1%	2.2%	3.6%	1.6%	-2.7%	3.2%	2.6%	2.8%	2.9%	3.0%

The city's fiscal policy requires the city to prepare a long-term projection for General Governmental and other funds as deemed necessary. The city prepares projections for tax-supported General Governmental funds as well as rate-supported utilities. The purposes are similar: to ensure operations are sustainable by the tax revenue and utility rates can sustain the operation and replacement of utility system infrastructures. These "glimpses" into the future allow the city to proactively plan and implement corrective measures over time to avoid sudden drastic changes in service levels or in revenue/tax policies.

The city's fiscal policy requires a balanced budget in the ensuing budget years (2013-2014), with current year operating costs covered by current year operating revenues. While the policy does not require a balanced budget in the projected period beyond the current budget years, the intent is to size the current operations at a sustainable level within the projection horizon.

Over 77% of General Fund Revenue is from taxes, with 32% from Property Tax alone. As indicated in the key revenue assumptions table above, we are projecting a 4.5% decline in base property tax in 2013 due to the decrease in assessed value that pushed the city's tax rate to the $3.10/$1000 AV limit. This, plus the expiration of grant revenues and a reduction in Fire District 25 service contract revenue, produces a 2.4% overall decrease in General Fund revenue in 2013. This is one of the largest real decreases in General Fund Revenue the city has ever experienced, including during the Great Recession period. The city has been able to once again rebalance its resources by reducing workforce, working with its labor unions to reset the city's contribution to its self-insured healthcare plan, and to raise revenues for its capital improvement programs.

The current budget financial plan assumes no general wage increase during this biennium. However, the existing contracts with all five labor unions will expire at the end of 2012 and new labor agreements are not yet settled. Each 1% across the board wage increase will cost approximately $650k a year citywide, or $550k a year to the General Fund. The 2015-2018 projection includes a 1% wage increase and resulted in an operating gap that grew wider over this period. Basically, the projection tells us if the slow revenue growth is the "new normal" as we have now seen since the end of the Great Recession, and the benefit costs continue at the pace experienced in the past, the city's ability to provide wage increases will be extremely limited.

State Budget Impact

Unlike many other states in the country, Washington State has been managing its budget challenges within its programs and resources and held local government shared revenue harmless until 2012. The revenue loss to the city was initially in the millions: the annexation sales tax credit ($2M), the loss of liquor profit or excise tax ($650k profit or $450k tax), the transfer of public safety training costs (estimated at $10k per trainee, if applicable), and a 3% reduction on all state shared revenues ($80k).

The final impact was reduced to a one-year suspension of liquor tax ($225k in 2012 and $225k in 2013), the public safety training costs, and the 3% reduction in state shared revenues. This impact is further reduced by a one-time distribution of liquor store sales proceeds in the amount of $138k in 2012 as part of the state privatized liquor sales as approved by a voter initiative (I-1183 of 2011.)

Potential Annexation

On November 6, 2012, voters in the West Hill community will be asked to consider a proposition of whether the West Hill community should be annexed to the city or remain part of unincorporated King County. The West Hill community is a 1,857-acre or 2.9 square mile area bordering Lake Washington to the northeast, the city of Seattle to the north, the city of Tukwila to the south, and the city of Renton to the southeast. It has an estimated population of 15,853 in seven neighborhoods, including Bryn Mawr, Lakeridge, Skyway, Campbell Hill, Panorama, Skycrest, and Hill Top.

If the annexation is approved, the area would receive general governmental services from the city, such as police, fire, permits, and street maintenance services upon a yet to be determined effective date. The city would also be responsible for providing storm drainage services to the area. Seattle Public Utilities and the Skyway Water and Sewer District would likely continue to provide water and sewer services in the area after annexation.

The current assumptions about the West Hill annexation are that the financial impact of the annexation on Renton's operating budget would be negative to the tune of $3.4 million a year initially. The annual operating cost to serve the West Hill area is projected at around $10.9 million, against a revenue of roughly $7.5 million. The area would be eligible for a 10-year credit on the state share of the retail sales tax that yields around $2

million currently to help fund the service costs of the annexation, thus reduce the financial gap to $1.4 million a year for the first 10 years.

Costs to provide surface water management in the enterprise funds equal the revenues available. Long-term capital costs will be phased and funded in keeping with city-wide capital improvement and infrastructure needs. And one-time equipment and transition costs will be purchased and repaid through short-term borrowing from internal city resources.

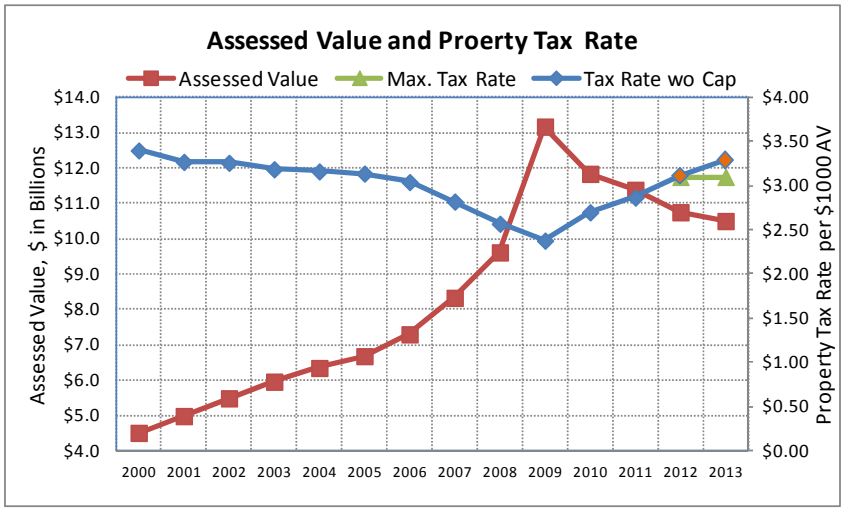
If the measure is approved by voters in the West Hill area, the city intends to work with King County, who provides services in the area currently, and the state to develop a funding plan to bridge the startup and the projected operating gap prior to assuming the services. This financial plan does not include the impact of the annexation.

MAJOR REVENUES

Seventy-seven (77%) percent of our General Fund services are supported by tax revenues. Among all the taxes supporting these operations, property tax is by far the most significant source, accounting for 32% of the total.

Property tax (RCW 84.52)

Annexation and new construction has contributed to substantial growth in the city's property tax base in the past decade, but has since been eroded by the Great Recession. The city's assessed value (AV) peaked in 2009 when the $2 billion (or 24%) value from Benson Hill annexation was added to our tax base and the market condition has yet to be reflected because the AV lags the market value by two years.



Since the peak in 2009, the overall assessed value for Renton has declined by 20% and the median home value has declined by 36%.

As mentioned above, the city's property tax rate has reached $3.10 per $1000 AV in 2102. The preliminary information from the King County Assessor shows the 2013-based AV (not including new annexation and new construction) declined by another 4%. This translates into a direct loss of tax revenue for the city. And because of the decline in AV and the tax rate limit, the city will receive less property tax revenue than in 2012 even after the new construction and annexation are included.

1. The $3.10 Tax Rate Limit:

   The state constitution establishes the maximum regular property tax levy for all taxing districts combined at 1%, or $10 per $1000, of assessed value of the property. This limitation is further divided by the RCW to the various taxing districts. For most cities and local

Allowable Levy Calculation

Item	2013 Without Rate Limit	2013 With Rate Limit	Differecen
Base: 2012 Levy	$ 33,333,658	$32,024,505	**$ (1,309,153)**
+ 1% Limit Factor	333,337	-	**(333,337)**
+ New Construction	353,029	353,029	-
+ Annexation	185,821	185,821	-
+ Refund Relevy	254,591	-	**(254,591)**
2013 Allowed Levy	$ 34,460,435	$32,563,355	**$ (1,897,081)**

services this is $3.375 per thousand dollars assessed valuation (AV). Cities with the Firemen's Pension Fund can levy an additional $0.225 per thousand dollars AV, resulting in a maximum levy of $3.60 per thousand dollars AV. Local services include Fire and Library services. The portion allocated to library service is $0.50, and $1.50 for fire districts that do not assess a fire benefit charge, or $1.0 for fire districts with a fire benefit charge. The balance is available for cities to provide other city services. Renton's regular levy rate is subject to the $3.1 limit as we provide fire service but not library services. Because of this limitation, the city will receive $1.9 million less in property tax revenue than otherwise. This levy rate limit can only be exceeded with 60% voter approval (excess levy) and is commonly used for capital financing.

2. The 1% growth limit in property tax revenue:

   Before 2002, a taxing district could increase the property tax levy amount annually by 6% of the amount levied in the previous year, up to the applicable tax rate limit discussed above. This growth limit was established in 1973 as the legislature responded to people's concerns that property taxes were rising too fast due to the real estate boom occurring at that time.

   Initiative 747, approved by voters in 2001 and taking effect in 2002, lowered the limit to the lesser of 1% or inflation. Property tax growth resulting from new construction, changes in value of state-assessed utility property, and newly annexed property are exempted from this limit and may be added to the base tax levy.

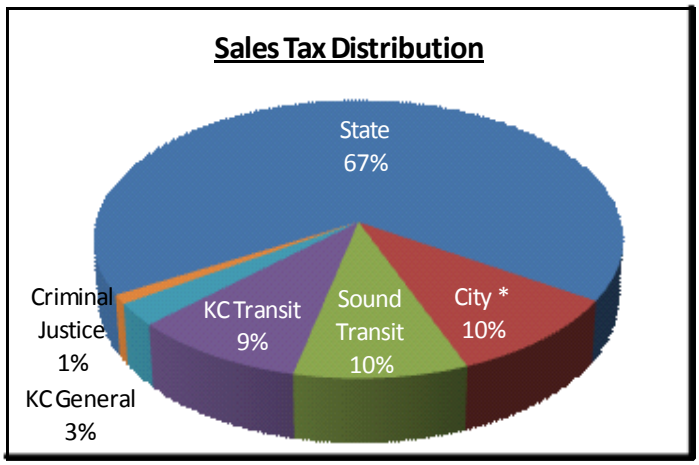
   This growth limit can be "lifted" by voters with a simple majority approval, and the amount can be added to the levy base permanently for future years if the intent is clearly stated in the ballot measure.

Distribution of Property Tax

Most properties in Renton pay $13.23 per $1000 AV in 2012, of which 23% goes to city services. The remaining 77% goes to the Renton School District (35%), King County (12%) for regional services, the State School fund (18%), King County Library System (4%), Valley Medical (4%), Port of Seattle (2%), and Emergency Medical Services (3%).

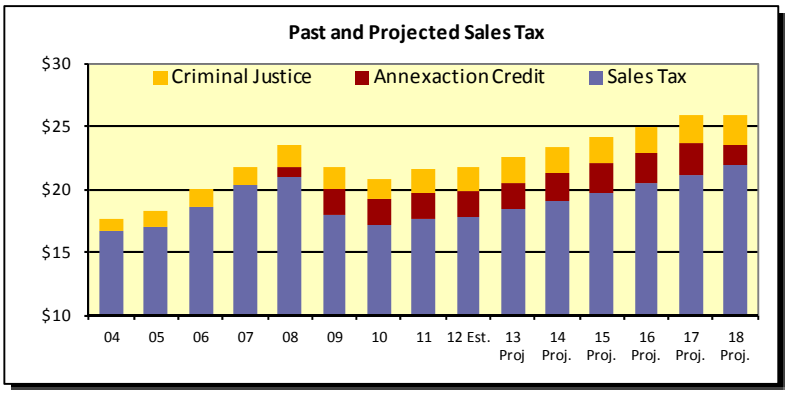
Sales Tax (RCW 82.14)

Sales tax is the second largest taxing source for Renton representing 23% of General Fund revenue. Similar to property tax, the city only receives approximately 10% of the sales tax revenue generated within Renton. The remaining 90% goes to other government entities and to support public transit and public facility agencies.



In addition to the local sales tax, the city also receives a distribution of a voter-approved criminal justice sales tax, and a 0.1% annexation sales tax for the annexation of Benson Hill in 2008. Renton's economy generates over $200 million in sales taxes. The portion the city receives, including the 0.1% of annexation credit, represents around 10% of the total. 90% of the tax is levied and distributed to other taxing entities.

Criminal Justice Sales Tax (RCW 82.14.340). This is a 0.1% voter-approved optional sales tax in King County, collected countywide and distributed based on population. Because it employs a more diverse tax base and different distribution formula than regular sales taxes, this source is typically more stable and is projected to grow by the inflationary plus population growth.



Annexation Sales Tax Credit

This is a tool the State uses to encourage cities to annex currently unincorporated urban areas. The tax is credited toward the State's portion of sales tax, so there is no net impact on taxpayers. The credit will last 10 years and is intended to help cities who annex large urban areas to pay for service costs that exceeded revenue generated in the area. Renton receives the sales tax credit for the Benson Hill Annexation took effect in March, 2008.

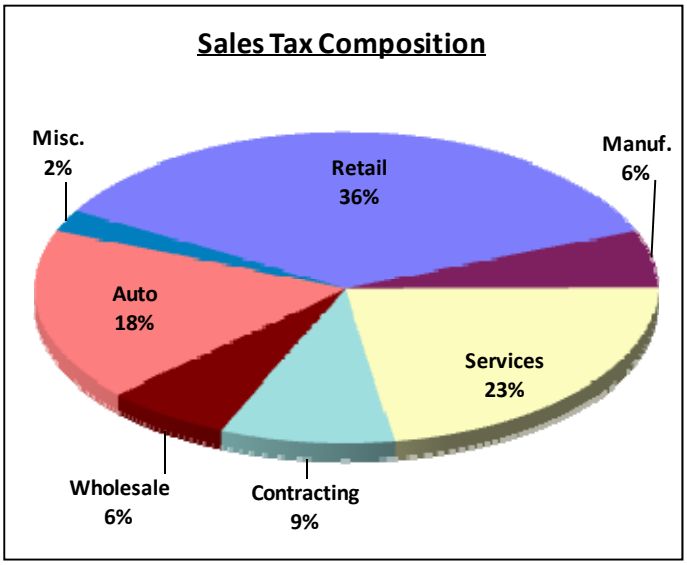
Year	Base Sales Tax	Annexaction Credit	Criminal Justice	Total	% change
2009 Actual	17,995,836	2,132,110	1,650,350	21,778,296	-7.3%
2010 Actual	17,198,220	2,025,660	1,620,479	20,844,359	-4.3%
2011 Actual	17,729,731	2,033,954	1,809,757	21,573,442	3.5%
2012 Estimate	18,034,400	2,101,647	1,867,145	22,003,192	2.0%
2013 Budget	18,604,000	2,119,680	1,932,500	22,656,180	3.0%
2014 Budget	19,296,000	2,236,262	2,000,000	23,532,262	3.9%
2015 Proj.	19,971,360	2,314,531	2,070,000	24,355,891	3.5%
2016 Proj.	20,670,358	2,395,540	2,142,450	25,208,347	3.5%
2017 Proj.	21,393,820	2,479,384	2,217,436	26,090,640	3.5%
2018 Proj.	22,142,604	1,668,005	2,295,046	26,105,655	0.1%

* Annexation sale tax credti ends August (for June transaction) 2018.

The effective date of any new annexation credit is July 1 (beginning of the State fiscal year), with first distribution reaching the city in September (a two-month lag). Therefore, the amount Renton received in 2008 for Benson Hill represented receipts over a four-month period. June 2018 will be the final year for this tax credit, with the final distribution in August.

Projected Growth

The composition of the city's sales tax is relatively diverse with General Retail representing the largest portion at 36%, followed by Service Industry at 23%, Automotive at 18%, Contracting at 9%, and Wholesale and Manufacturing each at 6%, with the remaining 2% in other miscellaneous categories. The area hit hardest by the economy is the Contracting sector. At the peak, it represented 23% of our sales tax collection.

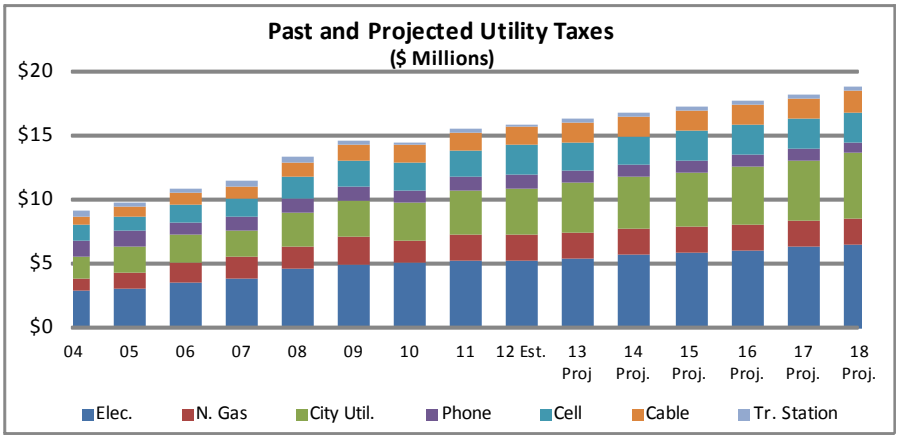


Like many other cities in the state, Renton's sales tax is one of the hardest hit revenue sources by the Great Recession with an overall peak-to-through reduction of 18% and a revenue loss of $3.8 million. The 3.5% collection increase represents two non-economic events: 1) an audit recovery of $195k; and 2) an sales tax amnesty program implemented by the State that generated an additional $130k distribution. When these collections are removed from the collection, the 2011 growth over 2010 was only 1%. As of September 2012 the collection is 2.2% over the same period in 2011. Another significant audit correction in

2012 affected the collection negatively to the tune of $132k. With this and the above non-economic factors removed, the actual growth in 2012 is nearly 4.5%.

We expect the actual sales tax collection in 2012 to be 2% over 2011, with a slightly stronger improvement over the next two years until it settles back to the normal trend of inflation (assumed to be 2%) plus population growth (assumed to be 1.5%).

Utility Taxes (RCW 82.16)



Cities and towns in Washington State are authorized to levy a business and occupation tax on public utility businesses based on revenues they generate within the city or town, known as a utility tax. The rate of taxes for electric, phone, and gas utilities are limited to 6% without voter approval, with no limitation on other public utilities. The city currently levies a 6% utility tax on phone (both landline and cellular services), electric, natural gas, cable, and transfer station services. City utilities (water, sewer, storm drainage, and solid waste), pay an inter-fund utility tax. The current tax rates are all 6% with the exception that the Water utility currently is paying a 7.5% utility tax. The proposed tax rates are: 6% for Sewer utility, 6.8% for Storm and solid waste utility, and 8.3% for Water utility. The tax increases are intended to generate additional revenue for general governmental capital projects.

Year	Electric	Natural Gas	Brokered NG	City Utilities	Cable TV	Phone	Cell Phone	Transfer Station	Total	% Change
2009 Actual	4,963,151	1,891,255	242,897	2,871,599	1,263,743	1,037,873	2,027,473	283,985	14,581,976	9.6%
2010 Actual	5,036,907	1,577,756	228,514	2,853,884	1,296,744	1,038,009	2,206,637	269,912	14,508,363	-0.5%
2011 Actual	5,166,711	1,848,806	249,407	3,516,179	1,385,275	966,827	2,054,183	297,474	15,484,862	6.7%
2012 Estimate	5,283,280	1,700,000	270,394	3,665,728	1,427,679	1,000,000	2,309,360	248,762	15,905,203	2.7%
2013 Budget	5,468,000	1,656,000	300,000	3,849,014	1,477,648	1,000,000	2,200,000	300,000	16,250,662	2.2%
2014 Budget	5,659,000	1,730,520	300,000	4,041,465	1,529,365	952,500	2,277,000	300,000	16,789,850	3.3%
2015 Proj.	5,857,065	1,730,520	300,000	4,283,953	1,567,599	904,875	2,311,155	300,000	17,255,167	2.8%
2016 Proj.	6,062,062	1,730,520	300,000	4,540,990	1,606,789	859,631	2,345,822	300,000	17,745,815	2.8%
2017 Proj.	6,274,234	1,730,520	300,000	4,813,449	1,646,959	816,650	2,381,010	300,000	18,262,822	2.9%
2018 Proj.	6,493,833	1,730,520	300,000	5,102,256	1,688,133	775,817	2,416,725	300,000	18,807,284	3.0%

Natural gas is used mostly for heating purposes; therefore, the consumption and the resulting tax revenue are very sensitive to winter weather conditions. The land-line phone service is expected to continue to decline with most residential customer moving away from the traditional phone services to either VoIP through digital broadband or to wireless services only. The growth rate of wireless or cellular phone service slowed in the past two years as well. The drop in the 2011 tax collection reflects the service providers removing data-only service from the tax base. The impact of "share everything" plans on utility tax is still to be determined.

Electricity, city utilities, and cable TV are projected to grow by population plus inflation increases.

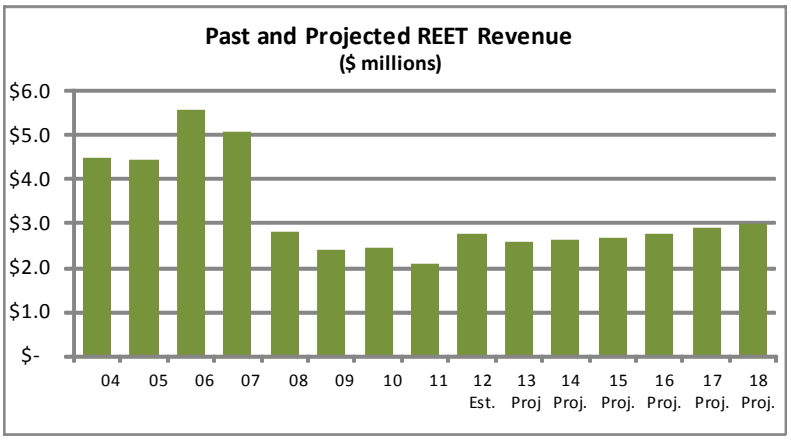
Real Estate Excise Tax (REET)

The State of Washington levies a real estate excise tax (REET) on all sales of real estate (measured by the full selling price, including the amount of any liens, mortgages, and other debts given to secure the purchase) at a rate of 1.28%. Local governments are also authorized to impose REET. All cities and counties may levy a quarter percent tax (described as "the first quarter percent of the real estate excise tax" or "REET 1"). Cities and counties planning under the Growth Management Act (GMA) have the authority to levy a second quarter percent tax (REET 2). The statute further specifies that if a county is required to plan under GMA or if a city is located in such a county, the tax may be levied by a vote of the legislative body. If, however, the county chooses to plan under GMA, the tax must be approved by a majority of the voters.

Year	REET Revenue	% change
2009 Actual	2,418,456	-13.6%
2010 Actual	2,464,489	1.9%
2011 Actual	2,074,059	-15.8%
2012 Estimate	2,767,521	33.4%
2013 Budget	2,600,000	-6.1%
2014 Budget	2,650,000	1.9%
2015 Proj.	2,703,000	2.0%
2016 Proj.	2,784,090	3.0%
2017 Proj.	2,923,295	5.0%
2018 Proj.*	3,010,993	3.0%

REET 1 (RCW 82.46.010):

Initially authorized in 1982, cities and counties can use the receipts of REET 1 for all capital purposes. An amendment in 1992 states that cities and counties with a population of 5,000 or more planning under the GMA must spend REET 1 receipts solely on capital projects that are listed in the capital facilities plan element of their comprehensive plan. Capital projects are: *public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets; roads; highways; sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative and judicial facilities.*



Receipts pledged to debt retirement prior to April 1992 and/or spent prior to June 1992 are grandfathered from this restriction.

REET 2 (RCW 82.46.035):

The second quarter percent of the real estate excise tax (authorized in 1990) provides funding for cities and counties to finance capital improvements required to occur concurrently with growth under the Growth Management Act. An amendment in 1992 defines the "capital project" as:

Public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

Because of this amendment, acquisition of park land was no longer a permitted use of REET 2 after March 1, 1992.

An amendment was made in 2011 to allow cities using REET for maintenance purpose for a period of 3 years as a way to assist cities to cope with general revenue losses due to the Great Recession.

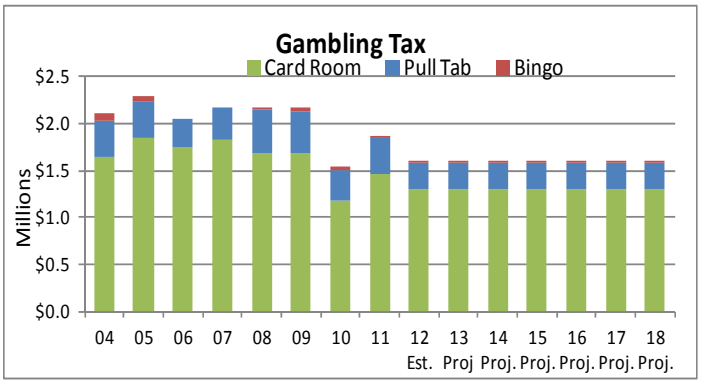
Trend and Projection

The combined two quarter-percents of the REET are expected to generate $2.7 million in 2012. The projection for the upcoming biennium is in the same range with $2.6 million in 2013 and $2.65 million in 2014. Currently the city uses the REET revenue primarily for debt service payments with $500k and $550k budgeted for the General Governmental CIP Fund (316). These amounts are insufficient to cover the necessary major maintenance project costs to preserve existing city assets, and therefore two new revenue sources are proposed to supplement REET for these projects starting in the 2013-14 biennium.

Gambling Excise Tax (RCW 9.46.110 & 9.46.113)

The city levies gambling taxes as follows:

- 5% on net receipts for bingo and raffles
- 2% for amusement games
- 5% on gross receipts for for-profit punchboards and pull-tabs
- 10% on gross receipts for card rooms



All rates are the maximum authorized by state statute, except for the card rooms, which has a maximum rate of 20%. The State Legislature began allowing the operation of "enhanced card rooms" or mini-casinos on non-tribal land on a pilot basis in 1997 and on a permanent basis in the spring of 2000. This activity provided a significant revenue source for Renton, which generates about 78% of the city's gambling taxes. The remaining 22% are made up of pulltabs (21%), and bingo (1%).

Year	Gambling Tax	% change
2009 Actual	2,170,838	0.6%
2010 Actual	1,545,160	-28.8%
2011 Actual	1,875,482	21.4%
2012 Estimate	1,600,000	-14.7%
2013 Budget	1,600,000	0.0%
2014 Budget	1,600,000	0.0%
2015 Proj.	1,600,000	0.0%
2016 Proj.	1,600,000	0.0%
2017 Proj.	1,600,000	0.0%
2018 Proj.	1,600,000	0.0%

Revenues from these activities are required to be used primarily for the purpose of gambling enforcement (RCW 9.46.113). Case law has clarified that "primarily" means "first be used" for gambling law enforcement purposes to the extent necessary for that city. The remaining funds may be used for any general government purpose. The city designates Gambling Tax revenue as a law enforcement resource.

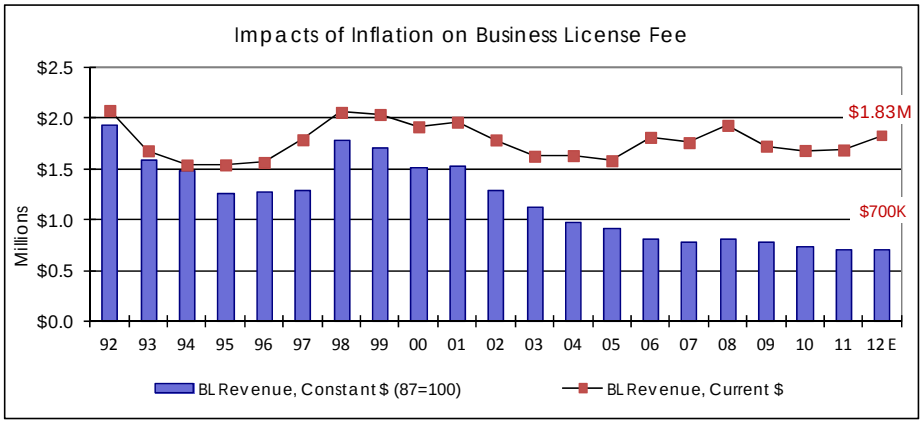
Gambling revenues remained relatively stable for many years until 2010 when two gambling establishments went out of business. We expect the city's gambling tax to stabilize at around $1.6 million a year.

LICENSES AND PERMITS

Business License Fee

This revenue source is a license fee based upon the number of employees a company has within Renton's city limits. In 1988, the City of Renton implemented its per-employee based business license fee with the rate set at $55 per full-time equivalent employee in response to transportation infrastructure needs in Renton. Non-profit and government organizations are required to obtain a license but are exempt from paying this fee. The $55 per employee rate remained constant up to this point and is generating $2.2 million annually. The city has dedicated 80% of the revenue to transportation improvement projects, with the remaining 20% allocated to the General Fund. In addition to providing the needed resource for infrastructure improvements, the employment information in the business license system also provides the city with important economic condition indicators both in general economy as well as its diversity.

This fee has not been adjusted over the past 25 years. When adjusted by construction inflation, the $55 fee only has a purchasing power of $21 compared to 1988.

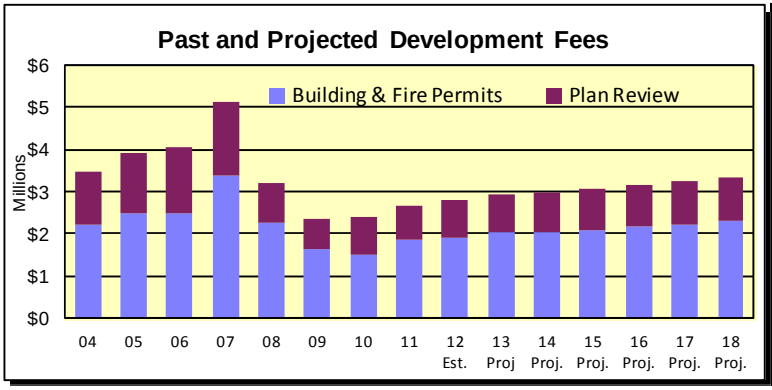


The proposed budget will increase the fee in two ways: 1) a minimum fee of $110 which will cover the first 1 FTE (measured as 1,920 worker hours); and 2) for any additional FTE, the fee will be increased from $55 to $65. If approved by the City Council, the new fee will take effect on January 1, 2013.

The proposed fee increase is projected to generate about $500k annually, 80% of which will be dedicated to General Governmental Capital Projects (vs. transportation projects), with the General Fund retaining 20%, same as the existing allocation.

Permit And Development Fees

The permit and development revenues are one of the most severely impacted revenues by the Great Recession. The overall decline peak-to-through is 54%. The bottom was reached in 2009 and we have since seen a gradual recovery. The propsoed budget also includes a small fee adjustment (average 6% over 2 years) for the 2013-14 biennium. After making a significant adjustment after two decades of no-adjustments in 2010, the city is changing its practice to maintain a more gradual, stable pattern of fee adjustments for the future. Future projection is primarily based on a 1% new construction increase and 2% fee increases based on projected inflation.



Year	Building & Fire Permits	Plan Review	Total	% change
2009 Actual	1,659,016	677,955	2,336,970	-27%
2010 Actual	1,519,407	883,235	2,402,641	3%
2011 Actual	1,867,524	813,135	2,680,659	12%
2012 Est.	1,905,150	881,207	2,786,357	4%
2013 Budget	2,027,456	931,384	2,958,840	6%
2014 Budget	2,043,132	941,207	2,984,339	1%
2015 Proj.	2,104,426	969,443	3,073,869	3%
2016 Proj.	2,167,559	998,527	3,166,085	3%
2017 Proj.	2,232,586	1,028,482	3,261,068	3%
2018 Proj.	2,299,563	1,059,337	3,358,900	3%

Franchise Fees

Franchise fees are charges levied on private utilities to recoup the city's costs of their use of city streets and other public properties to place utility infrastructure and costs of administering the franchise. The franchise fees on light, natural gas, and telephone utilities are limited by statute to the actual administrative expenses incurred by the city directly related to receiving and approving permits, licenses, or franchisees. Cable TV franchise fees are governed by the Federal Cable Communications Policy Act of 1994 and are negotiated with cable companies for an amount not to exceed 5% of gross revenues, which is the primary source of the city's

Year	Franchise	% change
2009 Actual	1,039,031	4.1%
2010 Actual	1,222,444	17.7%
2011 Actual	1,234,448	1.0%
2012 Est.	1,260,000	2.1%
2013 Budget	1,260,000	0.0%
2014 Budget	1,260,000	0.0%
2015 Proj.	1,272,600	1.0%
2016 Proj.	1,285,326	1.0%
2017 Proj.	1,298,179	1.0%
2018 Proj.	1,311,161	1.0%

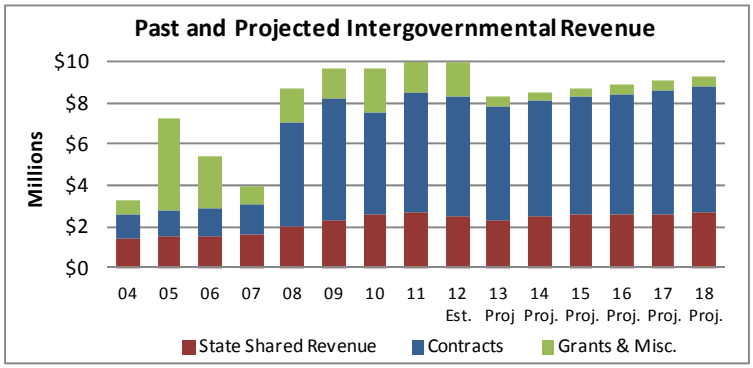
franchise fee revenue. The increase in 2010 collections is primarily due to a correction for late implementation of an annexation activity. The long-term projection is based on 65% of projected population growth based on the changing technology that could impact consumer entertainment options.

Intergovernmental Revenues

Intergovernmental revenues include state-shared revenues, governmental grants and miscellaneous transfers, and inter-governmental service contracts such as the Fire and Emergency Services contracts with Fire Districts 25 and 40. The following information is primarily intergovernmental revenues in the city's operating funds. There are also substantial grants in capital project funds particularly in transportation improvement projects.

Year	State Shared Revenue	Grants & Misc.	Contracts
2009 Actual	2,336,441	1,484,500	5,869,198
2010 Actual	2,568,819	2,110,357	5,000,385
2011 Actual	2,685,794	2,051,538	5,839,744
2012 Estimate	2,539,172	1,726,056	5,740,140
2013 Budget	2,275,500	409,839	5,587,026
2014 Budget	2,515,500	409,839	5,587,026
2015 Proj.	2,553,233	422,339	5,717,762
2016 Proj.	2,591,531	422,339	5,865,055
2017 Proj.	2,630,404	422,339	6,016,524
2018 Proj.*	2,669,860	422,339	6,172,292

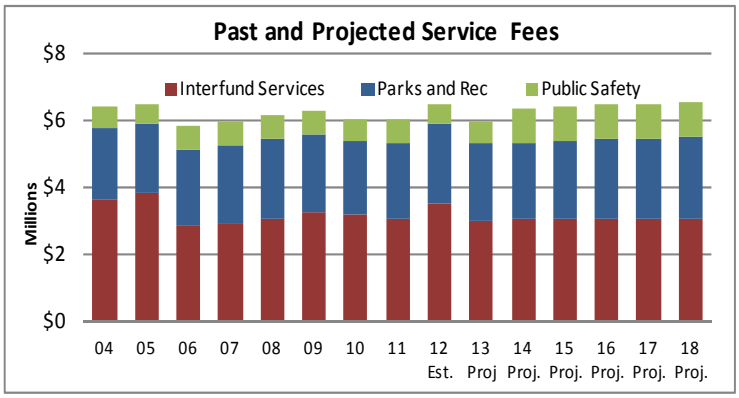
The state-shared revenues are from taxes and fees collected by the state and disbursed to municipalities based on population or other criteria. In the past, the primary sources of these shared revenues are fuel tax (tax on gasoline consumption), liquor sales profit, and excise tax. This resource once provided 14% of the city's operational funds, but has decreased to less than 7%, mainly due to the elimination of the MVET and the $30 limits on vehicle license fees. The remaining intergovernmental revenues are fuel taxes, liquor tax and profit, and the criminal justice distribution. As mentioned before, due to the state's budget challenges, the state will suspend liquor excise tax distribution for the current fiscal year (July 1, 2012- June 30, 2013). The city's budget projection assumes this is a one-year suspension as the state's budget conditions improve.



The amount of grants fluctuates greatly from year to year. The base grant amount reflects the Community Development Block Grant (CDBG) and a couple of small public safety grants. The higher amount in 2009-2012 reflects the SAFER and COPS grants used to restore six police and 9 firefighter positions during the Great Recession.

Charge For Services

The charge for services is revenues generated from services provided to the general public (including recreation fees, facility rental fees), certain public safety services, as well as internally between city departments (Interfund Services) that are not operated through Internal Service Fund structure. This source is projected to generate around $6 million each year.



Parks And Recreation Fees

Overall, recreation fees are generated from

recreation classes, athletic programs, leagues and field rentals, senior activity center, community center, and aquatic center fees and rentals. The revenue is projected at $2.3 million, consistent with anticipated 2012 actual. In 2012 the City adopted a set of cost recovery guidelines that will require full cost recovery for certain programs and allow partial cost recovery primary to certain customer groups such as seniors, developmentally challenged populations. This change may reduce the recreation fee revenues but if occurred, it should have a larger reduction in service costs.

Year	Public Safety	Parks and Rec	Interfund Services	% change
2009 Actual	709,205	2,309,446	3,225,745	1.9%
2010 Actual	691,098	2,152,270	3,190,908	-3.4%
2011 Actual	712,160	2,238,374	3,070,506	-0.2%
2012 Estimate	637,158	2,362,327	3,487,180	7.7%
2013 Budget	645,141	2,276,415	3,004,214	-8.6%
2014 Budget *	999,922	2,309,327	3,017,506	6.8%
2015 Proj.	1,014,921	2,343,967	3,017,506	0.8%
2016 Proj.	1,030,145	2,379,126	3,017,506	0.8%
2017 Proj.	1,045,597	2,414,813	3,017,506	0.8%
2018 Proj.	1,061,281	2,451,036	3,017,506	0.8%
* Increase in 2014 represents BLS transport Fee				

Public Safety Services

Public Safety services revenue includes private security, electronic home detention, passport processing, court cost recovery and miscellaneous services. The budget includes the proposed Basic Life Support transport fee estimated at $325,000 per year effective 2014.

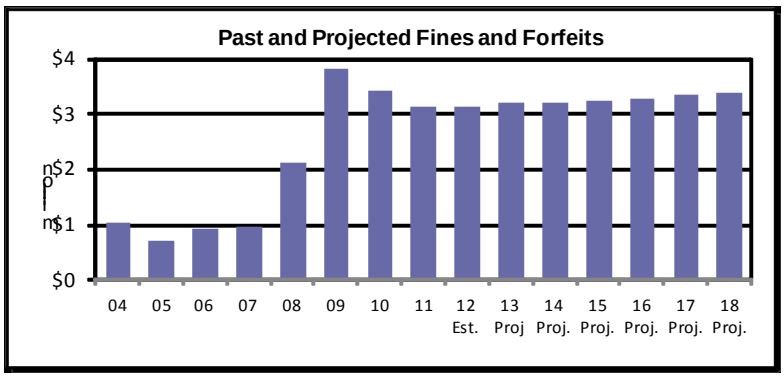
Inter-Fund Services

The Interfund Service charges represent two types of reimbursements: 1) reimbursement of the city's general overhead such as accounting, human resources, records management, legal, and administration expenses from enterprise funds; and 2) reimbursements from capital projects for design, engineering, and project management costs. The overhead charge is determined through an indirect cost allocation model using transaction volume, number of full-time employees, and size of budget as determining factors. The project cost reimbursements (or "soft-capital" cost are based on actual labor cost with associated benefits.

The overall Charge for Service revenue is projected at around $6 million for 2013, primarily to recognize reduction in soft capital transfers based on the current actual, and to recognize potential recreation fee impact based on the cost recovery policy.

Fines And Forfeits

Fines and forfeits account for civil and criminal penalties as authorized by the state and adopted by the city code and collected through the Renton Municipal Court.



The city implemented the Photo-Enforcement system at high collision intersections and at school zones during the fall of 2008, and 2009 revenue reflects the first full year's operation of the system. The revenue declined in 2010 and 2011 due to both the reduction in photo enforcement violations (down 23% from 2009) as well as general traffic violations (down 42% from the 2009 level) with the overall court cases declining by 25%.

Future revenue is assumed to grow at the same rate of the 1.5% projected population growth.

Miscellaneous Revenues

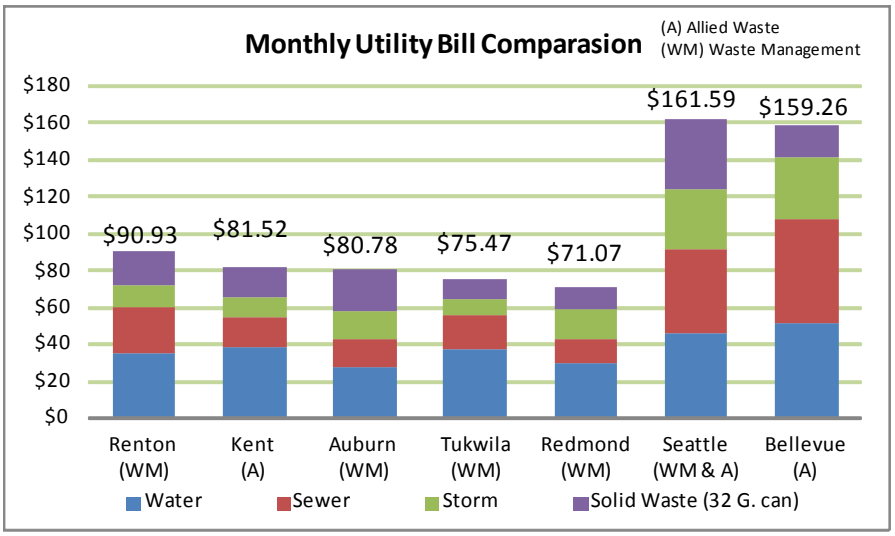
Miscellaneous revenues include interest income, cellular tower site rentals, donations, sales of documents, etc. The majority of the revenue is investment interest income. With the tightened lending criteria, higher FDIC insurance fees, and the increase of the state's public deposit collateral requirement, banks in the State of

Washington do not need, and are not willing to pay much for deposits from public entities. Some banks are not accepting new public deposits at all. In addition, the Federal Reserve has taken action to keep the mortgage rate low and has signaled it will maintain federal fund rates at the current level until 2015. As a result, we anticipate the future miscellaneous revenues will remain at a lower level as we have experienced in the last two years.

Enterprise Funds

UTILITY RATES

Water and Sewer Rates – The water, sewer, and storm sewer rates fund most of the costs associated with providing these services as well as necessary capital replacements in our community. Other sources including hookup fees, other development charges, grants, etc., are also available but are restricted for capital purposes only. Due to the increased costs to maintain the systems, regulatory requirements, and higher general operating costs, the city is reviewing the policies guiding these rates.



Rate Related Fiscal Policy

During the summer of 2010, the City Council adopted a set of fiscal policies to guide future rate setting for all city utilities. These policies address minimum fund balances and approaches to financing capital improvements in the future. Specifically, the policy will rely on rates to finance preservation of existing systems and only use bonding to finance system capacity improvements. This capital financing policy required a substantial rate increase to provide for consistent system replacement/reinvestment in 2011 and 2012. The rate requirements for 2013-14 and beyond are more in line with the utilities' historical rate increases.

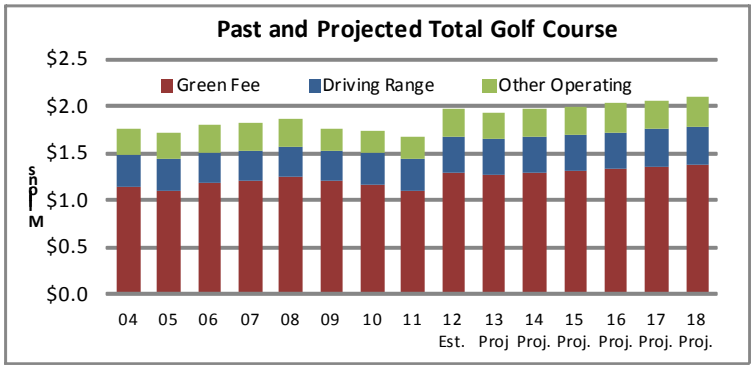
In addition to the proposed city rate increases, King County Metro, which provides sewer treatment, is proposing a 10.2% rate increase in 2013 and no increase in 2014.

Utility Revenue & Rate Increases	2009	2010	2011	2012 Estimate	2013 Propsoed	2014 Propsoed	2015	2016
Water Rate Revenue	10,179,419	10,469,182	12,456,458	15,457,090	15,554,670	16,373,295	17,355,693	15,457,090
Rate Increase	4.0%	10.0%	18.0%	16.0%	5.0%	5.0%	6.0%	6.0%
Sewer Rate Revenue	5,193,271	5,482,958	7,596,121	8,591,403	8,991,549	10,005,632	10,505,914	8,591,403
Rate Increase	4.0%	4.0%	42.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Storm Revenue	4,854,426	4,855,428	6,685,732	7,800,361	8,792,283	9,327,500	9,793,875	7,800,361
Rate Increase	0.0%	0.0%	40.0%	11.0%	5.0%	5.0%	5.0%	5.0%
Garbage Revenue	13,864,919	14,917,646	14,890,453	14,781,685	15,465,714	16,172,402	16,981,022	14,781,685
Rate Increase	37.0%	4.0%	0.0%	0.0%	5.0%	5.0%	5.0%	5.0%

Golf Fees

The city's Maplewood Golf Course Fund was created by Ordinance 3884 in 1985. Maplewood Golf Course is owned and operated by the city. The golf course is also a water utility resource as it is the location of city wells that provide drinking water to our community. The use of this space as a golf course helps preserve the quality of the well water for future generations.

The course is managed by the Community Services Department and is operated as a separate enterprise fund of the city as a fully self-sustained operation. The city refunded the $1.85 million revenue bonds with an interfund loan at the true interest cost of 2.24% in 2010. This reduced the annual debt service for the golf course from $430,000 to around $400,000 per year and eliminated the requirement of a debt service reserve.



Renton course rates are comparable to those of other municipal courses in neighboring communities.

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Financial Management Policies

Basic Policy Statement

The City of Renton is committed to the highest standards of responsible financial management. The City, including the City Council, Mayor and staff will work together to ensure that all financial matters of the City are addressed with care, integrity, and in the best interest of the City.

The rules and procedures contained in this section are designed to:

1. Protect the assets of the City of Renton;

2. Ensure the maintenance of open and accurate records of the City's financial activities;

3. Provide a framework of operating standards and behavioral expectations;

4. Ensure compliance with federal, state, and local legal and reporting requirements; and

5. Provide a means for the City Council to update and monitor these policies with the assistance and cooperation of the Mayor's office and the Finance and Information Services Administrator.

Lines of Authority

1. The Renton City Council has the authority to execute such policies as it deems to be in the best interest of the City within the parameters of federal, state, and local law.

2. The Finance Committee has the authority to perform reviews of the organization's financial activity, determine the allocation of investment deposits, and assure that adequate internal controls are in place.

3. The Mayor and Chief Administrative Officer (CAO) have the authority to oversee the development of the biennial budget, make spending decisions within the parameters of the approved budget, enter into contractual agreements, make capital asset purchase decisions and make decisions regarding the allocation of expenses within designated parameters. Unless otherwise specified in this document, principal responsibility for complying with the directives enumerated herein shall be vested in the Mayor.

4. Each Department Administrator has the authority to expend City funds within approved budget authority and in accordance with procedures prescribed by the Mayor's Office, and to recommend spending requests within the parameters of the approved budget process to the Mayor.

Accounting Records and Reports

1. Basis of Accounting
    a. The City's Comprehensive Annual Financial Report (CAFR) on its financial activity shall be presented in compliance with Generally Accepted Accounting Principles (GAAP) as defined by the Governmental Accounting Standards Board (GASB).
2. Basis of Budget
    a. The City budget is presented on a GAAP basis of accounting.
3. Fund Accounting
    a. The City of Renton's accounting and budgeting systems use a fund accounting consistent with guidance provided by the GASB and the Washington State Auditor's Office.
    b. The funds are grouped into categories: General Fund, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Fiduciary/Trust.
    c. The City Council shall create and eliminate funds as appropriate by separate ordinance, or through the budget ordinance.
    d. Funds shall either be "external" or "internal" for financial reporting purposes.
        i. Internal funds shall be separate sets of accounts for the purpose of enhancing internal management control only. These funds shall reside within an external fund. For cash management purposes, internal funds may rely on their related external fund without payment of interest or violation of the City's cash management policies. (See Interfund Loan policy for further clarification).
    e. The City's financial accounting system shall assure that the status and transactions of each account and their relationship to budget authority is clear.
4. Financial Reporting
    a. The CAFR shall be timely and comprehensive and meet or exceed professional industry standards.
    b. The City's budget documents shall provide for comparison with prior years.
    c. Revenue and expenditure reports shall be prepared monthly and be available on the City's website.
    d. A written analysis of the City's monthly report shall be prepared quarterly, coordinated with the Chief Administrative Officer and Mayor, reviewed with the City Council, and available on the City's website.
    e. All budget amendments shall be included in the monthly report.
    f. Any outstanding interfund loans shall be disclosed in the quarterly report.
5. Audit
    a. The City shall commission an annual audit of its financial reports and related records to be conducted by the Washington State Auditor's Office.
    b. At the conclusion of the audit, the auditor shall be available to brief the City Council on the results.
    c. The results of the audit shall be available to the public.

Policy on Stabilization Funds

Sufficient fund balances and reserve levels are important in the long-term financial stability of the City.

1. The City shall maintain reserves required by law, ordinance and/or bond covenants.

a. General Government
    i. The City shall maintain reserves in the General Government Funds at least 8% of total budgeted operating expenditures with a target of 12%.
    ii. In addition, the City shall maintain an additional reserve as a part of the City's Risk Management Funds in a minimum amount of $5,000,000.
    iii. In addition, the City shall maintain an "Anti-Recessionary Reserve" in an amount of at least 2% of General Government budgeted operating expenditures. Expenditures utilizing the "Anti Recessionary Reserve" require a two-thirds majority vote of the City Council and will be replenished within three (3) years.
b. The City shall maintain one year payments in voted general obligation debt service funds.
c. The City shall maintain reserves in the Enterprise Funds as follows:
    i. Water, Wastewater, and Surface Water Utility Fund: 12% of total budgeted operating expenses or 30 to 45 days.
    ii. King County Wastewater Treatment: $380,000 (approximately 3% of total operating expenses)
    iii. Solid Waste: $400,000
    iv. Golf Fund: 25% of total budgeted operating expenses.
    v. All other Enterprise Funds: 10% - 20% of total budgeted operating expenses
d. Reserve balances of other funds shall be set through the budget process in an amount consistent with the purpose and nature of the fund.

2. Replacement reserves shall be established for equipment, and computer software should the need continue beyond the estimated initial useful life, regardless of whether the equipment is acquired via lease, gift or purchase. Service charges paid by City departments to the appropriate Internal Service funds should include an amount to provide for replacements.

Financial Planning

1. The City shall maintain a long-term (five year) financial planning model.
    a. The financial planning model shall:
        i. be based on the currently adopted budget;
        ii. utilize these policies;
        iii. be based on assumptions and drivers realistically expected to occur;
        iv. clearly document the assumptions and drivers used and the results of the use of such assumptions and drivers;
        v. be designed in such a way to permit analysis of alternative strategies;
        vi. relate to the related plans of the City to include Service Delivery Plans, Comprehensive Plans, Master Plans, etc.; and
        vii. shall be prepared for the General Government and such other funds as the deemed necessary.
2. Budget development
    a. The City shall prepare an biennial budget that is consistent with:
        i. state law;
        ii. the long-term financial planning model;
        iii. these policies; and

iv. industry best practices.

b. The City of Renton's biennial budget shall be prepared using the following schedule and process as a general guide:
    i. Review stakeholder input such as surveys, public forums, neighborhood meeting notes and business community communication.
    ii. The Mayor, City Council and Chief Administrative Officer will conduct a goal-setting retreat with the Department Administrators updating the Business Plan and other policy guidance.
    iii. The City Council and Administration will meet to review and discuss the prior year's audited results, current year budget status, next budget schedule, process, budget guidelines and budget preparation items of interest.
    iv. The Finance & IS Administrator prepares the budget preparation instructions and meets with Department Administrators to distribute budget instructions and discuss budget preparation.
    v. The instructions will include policy priorities, estimates of compensation adjustments, internal service and indirect charges.
    vi. Departments will provide to the Finance & IS Department budget estimates and requests conforming to the budget instructions.
    vii. The Mayor submits a proposed balanced Preliminary Budget to the City Council in conformance with state law.
    viii. Balanced budget should comprise of funding recommendations for the operating and capital budgets that do not exceed the estimated resources.
    ix. The City Council conducts public hearings on the proposed budget in conformance with state law.
    x. The City Council sets the City's property tax levies.
    xi. The City Council adopts the final budget ordinance.
    xii. The Final Budget Document is published and posted to the City website.

c. Budget amendments should be presented for consideration when the need arises.
    i. Budget authority shall be at the fund level.
    ii. Changes resulting in a need to revise the appropriation authority shall be presented as they occur.

3. Revenues
    a. Revenue forecasts shall assess the full spectrum of resources available to finance City programs and services.
    b. The City shall consider the diversification of revenue as a strategy when developing its financial plans.
    c. Should an economic downturn develop that results in (potential) revenue shortfalls or fewer available resources, the City will make appropriate adjustments to its budget.
    d. Revenue estimates shall be based on forecasting methods recommended by the Government Finance Officers Association (GFOA) and will typically be more likely to be conservative rather than aggressive.
4. Expenditures
    a. Priority shall be given to expenditures that will improve productivity.
5. Capital Improvements

a. A comprehensive six-year plan for City capital investments shall be prepared annually and adopted by the City Council as part of the City budget.
    i. All projects included in the Capital Investment Program (CIP) shall be consistent with the City's Comprehensive Plan.
    ii. The Capital Investment Program shall be prepared in consultation with Council Committees for ongoing capital investments.
b. All proposed capital improvement projects shall include a recommended or likely source of funding.
c. Private development (including residential, commercial and industrial projects) shall pay its fair share of the capital investments that are necessary to serve the development in the form of system development charges, impact fees, mitigation fees, or benefit districts.
d. Capital project proposals should indicate the project's impact on the operating budget, including, but not limited to, long-term maintenance costs necessary to support the investment.
e. Capital projects shall be budgeted for on a project life basis (rather than fiscal year).

Policy on Fees and Charges

1. The City shall annually review all fees for licenses, permits, fines, rates and other miscellaneous charges as part of the budget process.
2. User charges and fees shall be established based at a percentage of the full cost of providing the service, unless otherwise provided by statute or regulation.
    a. Full cost incorporates direct and indirect costs, including operations and maintenance, overhead, and charges for the use of capital facilities.
    b. Other factors for fee or charge adjustments may also include the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.
3. Proposed rate adjustments, user charges and fees shall be presented to the City Council for approval each year as part of the Mayor's proposed Preliminary Annual Budget to the Council.
4. The City shall rigorously collect all amounts due.

Policy on Utility Funds

1. The City shall establish and maintain separate utility operating and capital investment funds and budgets for each of its utility operations.
2. Utility rate studies shall be conducted every six years to update assumptions and ensure the long-term solvency and viability of the City's Utilities.
3. Utility rates and capital fees shall be reviewed annually and necessary adjustments made to avoid major rate increases.
4. The City shall use system development charges, grants and low interest loans to fund capital projects where possible. Overall, the utilities should maintain a debt to equity ratio of 60/40.

5. Each Utility should fund an amount of the cost equal to the annual "depreciation expense" of capital assets less debt service principal payments.
6. System Development Charges (SDCs) shall be established at levels to ensure that all customers seeking to connect to the City's utility systems shall bear their equitable share of the cost of both the existing and future systems.
7. Debt financing of utility improvements will be consistent with the utility master plans, council rate policies and other factors so as to smooth the effect of major improvements on utility rates.
8. The City shall strive to maintain minimum debt service "coverage" with the net revenue (gross operating revenue of the Utilities less operating and maintenance expenses) of the combined Utilities being 1.25 - 1.5 times the actual debt and the net revenue of the individual Utility being at least 1.25 times the actual debt.
9. Capital Contingency as System Reinvestment and Debt Service:
   a. Surface Water: 1.25 DSC and approximately $3. million annual system reinvestment
   b. Wastewater: 1.25 DSC and approximately $3 million annual system reinvestment
   c. Water: 1.25 DSC and approximately $4 million annual system reinvestment
10. Bonds Versus Cash Funded Projects
    a. All non-CIP projects should be paid for using rates (programs, system plans, education materials, etc.)
    b. All system reinvestment, maintenance, replacement and rehabilitation CIPs should be paid for using rates.
    c. CIPs for new infrastructure, growth, or increased capacity can be paid for using bonds.

Policy on Debt Issuance and Management

1. Long-term borrowing shall be confined to capital investments or similar projects with an extended life when it is not practical to be financed from current revenues. The City shall not use long-term debt to finance current operations.
2. Debt payments shall not extend beyond the estimated useful life of the project being financed. The City shall keep the average maturity of general obligation bonds at or below fifteen years, unless special circumstances arise warranting the need to extend the debt schedule.
3. The City shall work to maintain strong ratings on its debt including maintaining open communications with bond rating agencies concerning its financial condition.
4. With Council approval, interim financing of capital projects may be secured from the debt financing market place or from other funds through an interfund loan as appropriate in the circumstances.
5. The City may issue interfund loans when appropriate and consistent with a separately adopted City Council policy on the subject.
6. When issuing debt, the City shall strive to use special assessment, revenue or other self-supporting bonds in lieu of general obligation bonds.
7. Long-term general obligation debt shall be utilized when necessary to acquire land or capital assets based upon a review of the ability of the City to meet future debt service

requirements. The project to be financed should also be integrated with the City's long-term financial plan and Capital Investment Program.

8. General obligation debt should be used when the related projects are of a benefit to the City as a whole.
    a. General Obligation Bond (Voted):
    b. Every project proposed for financing through general obligation debt should be accompanied by a full analysis of the future operating and maintenance costs associated with the project.
    c. Limited Tax General Obligation Bond (Non-Voted):
        i. The City should avoid issuing general obligation (non-voted) debt beyond eighty percent (80%) of its general obligation debt capacity.
9. The City shall use refunding bonds where appropriate when cost savings can be achieved of at least 4% (NPV), restructuring its current outstanding debt and/or improving restrictive bond conditions.
10. The City's financial team for the issuance of debt shall consist of the Council, Mayor, CAO, Finance & IS Administrator, applicable department management (related to the projects to be financed), City Legal Counsel, designated bond counsel, financial advisor and underwriter in order to effectively plan and fund the City's capital investment projects.
    a. Through a competitive selection process conducted by the Finance & IS Administrator with consultation with the Mayor, Chief Administrative Officer and Legal Counsel, the City Council shall approve the most qualified financial advisor / underwriter and bond counsel.
    b. These services shall be regularly monitored by the Finance & IS Administrator.
11. The City shall evaluate the best method of sale for each proposed bond issue.
    a. When a negotiated sale is deemed advisable (in consultation with the Mayor and City Council) the Finance & IS Administrator shall negotiate the most competitive pricing on debt issues and broker commissions in order to ensure the best value to the City.
    b. When a negotiated sale is used, the City shall use an independent financial advisor to advise the City's participants in matters such as structure, pricing and fees.
12. The City shall comply with IRS regulations concerning use of, and reinvestment of bond proceeds.
    a. The City shall monitor and comply with IRS regulations with regard to potential arbitrage earnings. If arbitrage earnings are believed to be above amounts provided by IRS regulations, the City will set aside earnings in order to pay the appropriate amount to the federal government as required by IRS regulation.
13. The City shall provide full secondary market disclosure related to outstanding debt.

Related Policies

- Investment Policy
- Contracting Policy (Purchasing Authority)
- Interfund Loans

City Funds and Fund Structure

	Key	Report
000 General	A	E
001 Community Services (formerly 101)	A	I (000)
003 Streets (formerly 103)	A	I (000)
004 Community Development Block Grant	A	I (000)
005 Museum (formerly part of 006 and 106)	A	I (000)
006 Library (formerly 106)	A	I (000)
009 Farmers Market	A	I (000)
010 Fire and Emergency Services Memorial	A	I (000)
011 Fire and Emergency Services Health and Wellness	A	I (000)
031 Park Memorial (formerly 131)	A	I (000)
201 1997 LIM GO Bonds - City Hall	A	I (215)
215 Gen Govt Misc Debt Service	A	E
Total General Government		
SPECIAL REVENUE FUNDS:		
102 Arterial Streets		E
108 Leased City Properties		E
110 Special Hotel-Motel Tax		E
118 Cum 2755 (Paths/Trails)		E
125 One Percent for Art		E
127 Cable Communications Development		E
135 Springbrook Wetlands Bank		E
DEBT SERVICE FUNDS:		
219 1989 Unlimited GO Bonds-Senior Housing		E
CAPITAL PROJECT FUNDS (CIP):		
303 Community Services Impact Mitigation		E
304 Fire Impact Mitigation		E
305 Transportation Impact Mitigation		E
316 Municipal Facilities CIP		E
317 Capital Investment		E
318 South Lake Washington Infrastructure Project		E
326 Housing Opportunity		I (316)
336 New Library Development		I (316)

City Funds and Fund Structure (continued)

ENTERPRISE FUNDS:	**Key**	**Report**
402 Airport Operations		E
403 Solid Waste Utility		E
404 Municipal Golf Course System		E
405 Water Operations	B	E
406 Wastewater Operations	B	I (405)
407 Surface Water Operations	B	I (405)
416 King County Metro	B	I (405)
422 Airport Capital Investment		I (402)
424 Municipal Golf Course System CIP		I (404)
425 Water CIP	B	I (405)
426 Wastewater CIP	B	I (405)
427 Surface Water CIP	B	I (405)
471 Waterworks Rate Stabilization	B	I (405)
INTERNAL SERVICE FUNDS:		
501 Equipment Rental		E
502 Insurance		E
503 Information Technology		I (501)
504 Facilities		I (501)
505 Communications		I (501)
512 Healthcare Insurance		I (502)
522 Leoff1 Retirees Healthcare		I (502)
FIDUCIARY FUNDS:		
611 Firemen's Pension		E
650 Special Deposits		E
ACCOUNTING FUNDS:		
631 Claims Clearing		Ia
632 Payroll Clearing		Ia
901 Bank Surplus Balance		Ia
910 General Fixed Assets		Ia
950 General Long Term Debt Account Group		Ia

City Funds and Fund Structure (continued)

A. General Government Funds share general revenues. Therefore, no interest shall be charged for loans between funds.
B. Water Utility Funds shall be managed as a system such that balance sheet accounts are merged for management and reporting purposes.
E. External Fund for Reporting Purposes
I. Internal Fund for Management Purposes
Ia. Internal Fund for Accounting Purposes