



# 2013–2014 Operating & Capital Budget

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City of Normandy Park, Washington



Normandy Park City Hall  
801 S.W. 174<sup>th</sup> Street  
Normandy Park, WA 98166  
[www.normandyparkwa.gov](http://www.normandyparkwa.gov)

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# **INTRODUCTION**

# BUDGET MESSAGE

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CITY OF NORMANDY PARK  
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February 26, 2013:

Honorable Mayor and Councilmembers:

The biennial budget document presents the overall plan for allocating City resources to the variety of programs necessary to provide for public safety, enhance the quality of life and natural resources, and to maintain and develop the City's facilities and infrastructure. The 2013-2014 Budget has been developed to include the voter-approved passage of Proposition No. 1, the levy lid lift. Passage of the levy lid lift will not provide the resources necessary for an appropriate and responsible level of local government services in 2013 or 2014. However, the City of Normandy Park has been forced to reduce costs and levels of service as a result of declining revenues and slow recovery from the Great Recession. City staff is committed to providing the highest quality municipal services possible with the limited resources available.

During the past decade, the City of Normandy Park responded to lost revenues by spending down reserves, reducing levels of service, and deferring maintenance of public facilities and infrastructure. As a result, the City is now faced with minimal reserve funds and a substantial number of serious infrastructure repair and maintenance needs, which become more costly each year. Although development activity during 2006 to 2007 indicated a positive outlook for the City's property tax base and sales taxes, the economic downturn, known as the Great Recession, has created additional challenges and established a "new normal" for local government budgets. The impact of the Great Recession has required significant cuts and changes to the past two biennial budgets as well as the 2013-2014 Budget.

Significant changes or issues from 2012 have been identified in this budget message. Specifically, information is provided on the City Council's Finance Committee's original budget directives, the process used in constructing the 2013-2014 Budget, adoption of the budget by the City Council, summary of the major operating funds of the City, capital projects, personnel proposals, and the City's financial condition.

**The 2013-2014 Budget results in an increase to current service levels and is balanced in the General Fund by \$489,936 in 2013 and \$531,263 in 2014 (year-end balances).**

## ORGANIZATION OF THE BUDGET:

The budget document is organized in a manner that effectively and efficiently reviews the wherewithal of the City as well as the uses that thereof. Overviews of general policies and background information are made first, followed by a summarized, yet comprehensive, overview of all revenues and expenditures. Following this, a specific review is provided of each Fund, its

departments, and its departments' programs. The budget document concludes with a series of useful data sets and information for referencing purposes (e.g. glossary).

## **PROCESS:**

The 2013-2014 budget process began in mid-2012, with the completion of the 2011 Year End Financial Statements. In August, the City's executive staff members (at that time, the City Manager, the Finance Director, and the Chief of Police) developed and started to review their budget targets alongside the City Council's adopted goals and priorities. The executive staff members then prepared budget requests, which were later submitted to and reviewed by the City Manager and Finance Director in September. The executive staff members then began meeting to discuss requested increases and decreases as well as service levels. The draft budget was then presented to the City Council during a City Council Special Meeting on September 25, 2012. With comments and suggestions having been received by the full City Council at that time, a draft budget was quickly drawn up for review by the Finance Committee.

The 2013-2014 Budget was then revised by the Finance Committee in October and submitted to the entire City Council in November of 2012. The City Council held a public hearing on the 2013 property tax levy on November 13, 2012, at which time a presentation was made to the public and to the City Council by the Finance Director (acting, as of November 3<sup>rd</sup>, as the Interim City Manager). The City Council had a second public hearing on the proposed budget on December 11, 2012. Based on comments during the public hearings and numerous City Council Special Meetings (held throughout the course of past six months), the City Council adopted the Interim City Manager's proposed budget with modifications. The City Council adopted the final budget on December 11<sup>th</sup>, 2012.

## **MAJOR FUNDS:**

The 2013-2014 Budget is balanced in all funds and totals \$8,679,767 for 2013 and \$7,425,749 for 2014. These figures include anticipated ending fund balances. The Budget has a number of components including the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Enterprise Funds, and Trust Funds. The most significant of these are the General Fund, the Street Fund, the Capital Improvement Fund, and the Stormwater Utility Fund.

### **Operating Funds:**

The City's operating funds consist of the General Fund, Anti Drug Reserve Fund, the Equipment Reserve & Replacement Fund, the UIRC, and the Arts Commission Fund. In 2013, operating fund revenues are projected to increase by approximately \$552,000 while expenditures are expected to increase by approximately \$620,000, resulting in a net change of about -\$68,000. In 2014, this net change will amount to about -\$63,000. The cause of these changes is primarily due to an increase in revenue from the levy lid lift in 2012 and the expenditure of those monies for operating purposes. The General Fund, which was the recipient of the benefit from the levy lid lift in 2012, has a projected revenue balance of \$4,297,453 in 2013 and \$4,399,765 in 2014. Expenditures during these years are projected to be \$4,167,904 and \$4,358,438, respectively.

Notable expenditures, budget cuts, extraordinary one-time expenditures, or new programs included in the General and Street Fund portions of the 2013-2014 Budget include:

- The Legislative Department has budgeted \$25,000 in 2013 for an executive search firm to hire a new City Manager;
- As of July 2012, the City has begun collecting a tax from the Stormwater Utility Fund;
- Beginning 2013, the property tax level will be at its maximum;
- The Police Department will not be filling the Assistant Police Chief position for the foreseeable future;
- A new stewardship fund, Beaconsfield on the Sound, has been formed for properties [to be] maintained by the City for conservation purposes;
- A one percent cost of living adjustment was provided to all City staff members<sup>1</sup>;
- Step increases were provided to City staff members where applicable<sup>2</sup>;
- The Preschool Donation Fund is expected to close in 2013;
- The City Manager position will be vacant until approximately April 2013; and
- A new full-time position, Public Works/Parks Director, is scheduled to be filled around August 2013.

Capital Improvement Fund:

Total expenditures for this Fund are estimated to be \$818,742 in 2013 and \$542,764 in 2014. There are three primary funding purposes for the Capital Improvement Fund in the 2013-2014 period: roadway/walkway improvements, capital improvements for the Normandy Park Metropolitan Parks District, and repayment of debt incurred for capital improvement purposes.

The following tables summarize the revenue and expenditures for the Capital Improvement Fund during the upcoming biennial period:

<b>2013 Beginning Fund Balance</b>	\$876,001
<b>Revenue</b>	
REET	\$170,000
Federal & State Grants	\$0
Local Grants	\$0
NP MPD	\$40,000
Investment Interest	\$100
<b>Total Sources:</b>	<b>\$1,086,101</b>
<b>Expenditures</b>	
Overlay/Sidewalk Needs	\$95,000
PW Trust Fund Loan Payment	\$38,951
Park Improvement	\$76,741
Transfer Out - LTGO Grant Bond	\$608,050
<b>Total Uses:</b>	<b>\$818,742</b>
<b>2013 Ending Fund Balance</b>	<b>\$267,359</b>

Figure 1. 2013 Capital Project Funds Balance Sheet.

<sup>1</sup> No such adjustments had been made for non-Guild members in three years.

<sup>2</sup> No such increases had been made for non-public safety staff members in three years.

<b>2014 Beginning Fund Balance</b>	\$267,359
<b>Revenue</b>	
REET	\$170,000
Federal & State Grants	\$0
Local Grants	\$0
NP MPD	\$150,000
Investment Interest	\$50
<b>Total Sources:</b>	<b>\$587,409</b>
<b>Expenditures</b>	
Overlay/Sidewalk Needs	\$354,000
PW Trust Fund Loan Payment	\$38,764
Park Improvement	\$150,000
Transfer Out - LTGO Grant Bond	\$0
<b>Total Uses:</b>	<b>\$542,764</b>
<b>2014 Ending Fund Balance</b>	<b>\$44,645</b>

Figure 2. 2014 Capital Project Funds Balance Sheet.

Stormwater Utility Fund: In existence since 2003, the Stormwater Utility Fund is an enterprise fund designed to support the maintenance and future development of the City's stormwater utility via user fees from businesses and residences. Expected revenue from these fees is estimated at about \$550,000 per year.

In addition to a recently-enacted utility tax on this Fund by the City, the Stormwater Utility Fund is currently scheduled to incur noticeable increases in expenditures with respect to intergovernmental services (both City and non-City), contracted services, and NPDES II compliance. Furthermore, the Fund is expected to begin work on significant capital improvements totaling \$1 million over the next biennial period.

**PERSONNEL:**

A full-time (1.0 FTE's) Public Works/Parks Director position is scheduled to be created and filled in 2013. In addition to that, three Maintenance Worker positions, the Assistant Police Chief position, and a Police Officer position will remain vacant for the 2013-2014 period.

While currently vacant, the City is scheduled to fill currently-vacant City Manager position on or before the first quarter of 2013.

The 2013-2014 Budget slightly increases the total number of FTE's from 24.70 to 25.08.

**OUR FINANCIAL CONDITION:**

Although the estimated ending balance at the end of 2011 was roughly \$400,000 less than what was projected due to a combination of outside factors affecting revenues and expenditures, during the course of 2012 the City was able to address the majority of the issue. Current estimates for the General Fund's 2012 ending balance place it at about \$100,000 short of its previously projected amount. This was the result of several undertakings made by the City Council (e.g. taxing the Stormwater Utility Fund, renegotiation of intergovernmental service contracts, etc.). In addition to this, the City's residents voted to pass a levy lid lift which will serve to further support the General

Fund in the years to come. These undertakings, while not a panacea, represent important steps in the eventual development of a long-term solution to the issue.

Slightly impeding this progress has been the down-grading of its bond status as well as a drop in the City's total assessed valuation. Both of these factors were outside the control of the City (the former being performed by bond rating agencies [e.g. Standard & Poor's] and the latter being controlled by King County). The effects of these factors will be an increased cost of borrowing for the City as well as a dilution of the positive effects of the levy lid lift, respectively speaking.

Adding to this is the recent loss of a significant amount of intergovernmental revenue as a result of the passage of Initiative 1183 in 2012. That is, the loss of large portion of the City's share of liquor board monies. While the full effect of I-1183 has yet to be determined, initial outlooks made by the MRSC and AWC indicate that future disbursements will be significantly affected. Under HB 1368-2013-14, however, the AWC is moving forward with attempting to reverse as much of the negative effects of I-1183 as it can.

Despite issues, the progressive steps made by the City in the past biennial period are positioning it for the challenges to come. The General Fund is expected to grow by several hundred thousand dollars over the next two years, assessed valuations are expected to increase, and additional cost-savings and grant opportunities continue to be a major staff focus. Furthermore, completion of the Manhattan Village Subarea Plan is expected in the coming months, the effect of which will be an increase in the attraction of the City to commercial and residential developers.

## **CITY SERVICES:**

The 2013–2014 Budget provides for services in support of the City Council's directives, areas of policy focus, and goals that have been created to guide the development of the budget process and City operations.

Police Department: The majority of the General Fund (~41%) is spent on public safety. This includes animal services and emergency management. The Normandy Park Police Department is authorized to staff seven police officers, two sergeants, one community service officer, a records manager, a records assistant, and a police chief. This totals 12.5 FTE's, the same as last year. Inclusive of records management, the Police Department is tasked with investigation of crimes and patrolling the City as well as responding to calls for service.

Community Development Department: The Community Development Department represents the Planning, Building, and Recycling Services programs and accounts for 12% of General Fund expenditures. A large portion of this Department's expenditures is attributable to contracting out to service providers. However, 2.0 FTE's are assigned to perform the majority of planning and building services for the City.

Parks & Recreation Department: The Parks & Recreation Department houses the following programs: Substance Abuse Services, Senior Services, Recreation Administration, Recreation Services, Recreation Center, and Parks Maintenance. This Department also houses the City's preschool establishment (which is fully supported by fees). Ten percent of General Fund expenditures are attributable to this department, which is paid for by the Metropolitan Parks District. The Metropolitan Parks District also pays for the Mount Rainier Pool.

**Legislative Department:** Comprising only about 1% of expenditures, the Legislative Department encompasses the City Council as well as Voter Registration Services. The task of the City Council is the creation of policies. Councilmembers are unpaid volunteers and the majority of costs for their department are training and membership dues. Voter Registration Services represent the State-mandated cost of voting services in the City. No staff positions exist for this department.

**Executive Department:** The Executive Department is tasked with the management of the City as well as the enforcement of the policies developed by the City Council. This also includes management of the following programs: City' Manager's office (State-mandated), legal services, risk management, employee training, and Natural Resources. This is the reason that, despite only staffed with 1.8 FTE's, the Executive Department represents 13% of all General Fund Expenditures.

**Finance Department:** The Finance Department is staffed by 2.0 FTE's and includes the following programs: Finance Administration, Municipal Court, and Auditing Services (State-mandated). In addition to assisting the Executive Department with the implementation of City Council policies and the management of the City, the Finance Department also is tasked with performing all accounting-related work for the City. The Finance Department represents 9% of General Fund expenditures.

**Other General Government:** "Other General Government" includes the Clerk's Office, Public Works Administration, and operational transfers (transfers from the General Fund to another Fund). The Clerk's Office is a mandated department and is primarily tasked with the operation of City Hall while the Public Works Administration program is tasked with the maintenance of the City's infrastructure. Together, these departments and programs comprise about 14% of the General Fund expenditures and are allotted approximately 4.0 FTE's.

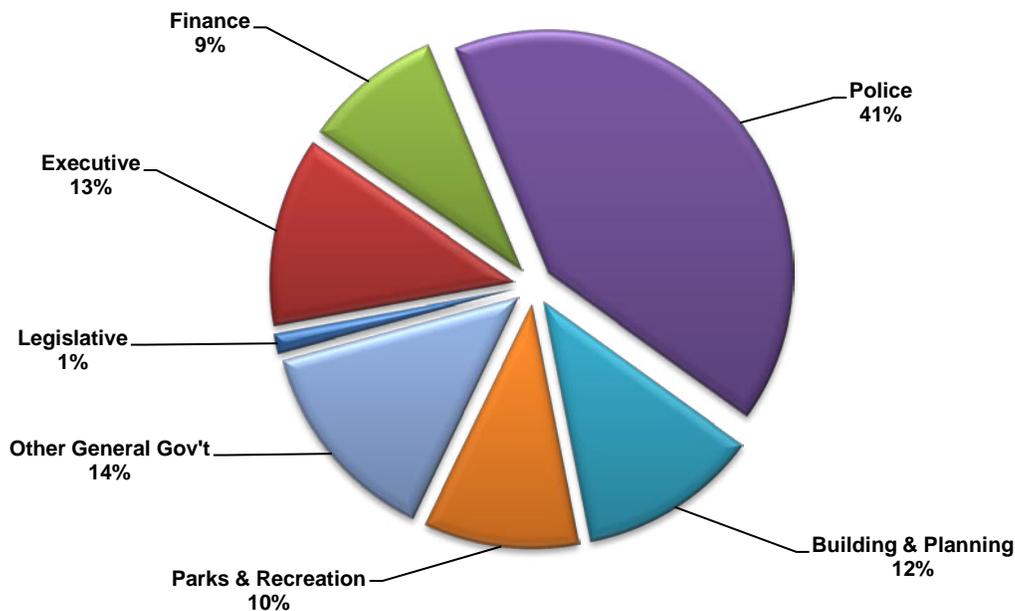


Figure 3. Expenditures By Department: 2013-2014.

**PROPERTY TAX:**

The General Fund's single largest revenue source is the property tax (37% in 2012). For cities like Normandy Park who are relatively small and have limited commercial and industrial development, this is the norm both nationally and within the State of Washington.

Prior to the passage of the levy lid lift in 2012, the property tax rate for the City was approximately \$1.31 per \$1,000 of assessed valuation. The breakdown of all property taxes combined for residents of Normandy Park that year equated to \$0.09 out of every \$1.00 in property taxes going to the City:

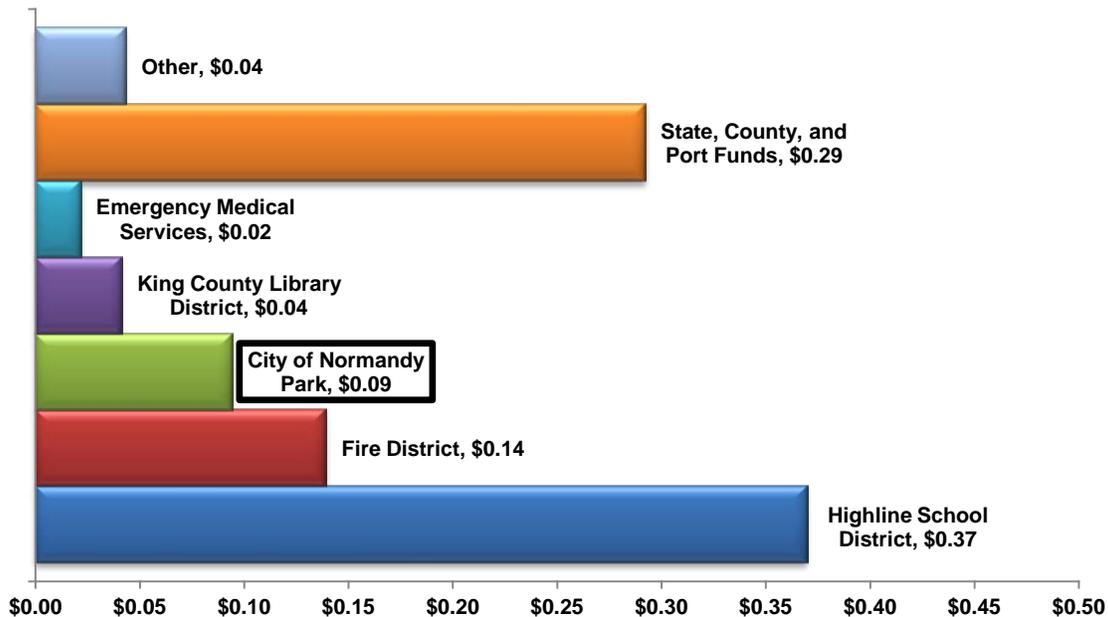


Figure 4. Where does each \$1.00 in property taxes go: 2012.

This \$1.31 rate equated to 82% of the City’s maximum taxing authority on property taxes. On November 6<sup>th</sup>, the majority of voters in the City approved a rate increase of approximately \$0.29, bringing the effective rate for 2013 to \$1.60. This new rate equates to 100% of the City’s maximum taxing authority. This increase is expected to bring in an additional \$566,000 over the 2013-2014 period. Property tax revenues are expected to increase from \$1,478,326 in 2012 to \$1,769,777 in 2014. This represents an increase of about 20% in property taxes collected over the upcoming biennial period, all of which will go towards supporting the operations of the City.

**CONCLUSION:**

Despite several setbacks as well as the continued economic stagnancy during the past two years, the City continues to maintain its resilient nature. New revenue sources are continuing to be identified and tapped, the total number of FTE’s is slowly growing, existing revenue sources are being amplified, efforts to increase staff retention rates have been undertaken, and the City Council is becoming increasingly more active in economic development. These notable achievements, coupled with the ever-increasing proactive nature of the City Council with respect to regional matters, are resulting in an incremental progression towards success in the form of long-term fiscal and operational sustainability.

Respectfully submitted,

Cherie Gibson  
Interim City Manager

# ADOPTED BUDGET

## CITY OF NORMANDY PARK ORDINANCE NUMBER 886

### AN ORDINANCE OF THE CITY OF NORMANDY PARK, WASHINGTON, ADOPTING THE 2013-2014 BIENNIAL CITY BUDGET.

**WHEREAS**, the budget was prepared for distribution and appropriate notices were published in the official newspaper of the City of Normandy Park setting the time and place for the hearings on the budget and said notice was published stating that all taxpayers calling at the City Clerk's office would be furnished a copy of the budget; and

**WHEREAS**, a public hearing on the budget and revenue estimates was held on November 13, 2012; and

**WHEREAS**, any final comments from the public have been invited, heard and considered by the City Council this evening.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF NORMANDY PARK, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:**

#### SECTION 1. BUDGET AMOUNTS BY FUND AND YEAR

The budget for the year 2013 is hereby authorized in the following amounts:

FUND DESCRIPTION	TOTAL REVENUES (INCLUDES BEGINNING FUND BALANCE)	TOTAL EXPENDITURES (INCLUDES INTERFUND TRANSFERS AND ENDING FUND BALANCE)
GENERAL FUND (001)	\$4,657,840	\$4,657,840
SPECIAL REVENUE FUNDS		
Street Fund (101)	284,881	284,881
Arts Commission (104)	22,328	22,328
UIRC Fund (105)	39,079	39,079
Anti-Drug Reserve Fund (120)	11,519	11,519
Equipment Res. & Rep. Fund (150)	62,584	62,584
DEBT SERVICE FUNDS		
LTGO Grant Anticipation Fund (202)	615,606	615,606
Debt Service Fund (203)	182,604	182,604
CAPITAL PROJECT FUNDS		
Capital Improvement Fund (320)	1,086,101	1,086,101
ENTERPRISE FUNDS		
Stormwater Utility Fund (402)	1,612,154	1,612,154
TRUST FUNDS		
Wilson Endowed Fund (621)	71,535	71,535
Preschool Donations Fund (622)	89	89
Beaconsfield on the Sound (623)	33,447	33,447
2013 TOTAL BUDGET	\$8,679,767	\$8,679,767

The budget for the year 2014 is hereby authorized in the following amounts:

FUND DESCRIPTION	TOTAL REVENUES (INCLUDES BEGINNING FUND BALANCE)	TOTAL EXPENDITURES (INCLUDES INTERFUND TRANSFERS AND ENDING FUND BALANCE)
GENERAL FUND (001)	\$4,889,701	\$4,889,701
SPECIAL REVENUE FUNDS		
Street Fund (101)	294,529	294,529
Arts Commission Fund (104)	15,133	15,133
UIRC Fund (105)	13,684	13,684
Anti-Drug Reserve Fund (120)	9,078	9,078
Equipment Res & Rep Fund (150)	25,221	25,221
DEBT SERVICE FUNDS		
LTGO Grant Anticipation Fund (202)	6	6
Debt Service Fund (203)	191,084	191,084
CAPITAL PROJECT FUNDS		
Capital Improvement Fund (320)	587,409	587,409
ENTERPRISE FUNDS		
Stormwater Utility Fund (402)	1,298,072	1,298,072
TRUST FUNDS		
Wilson Endowed Fund (621)	68,385	68,385
Preschool Donations Fund (622)	0	0
Beaconsfield on the Sound (623)	33,447	33,447
2014 TOTAL BUDGET	\$7,425,749	\$7,425,749

**SECTION 2. EFFECTIVE DATE** This Ordinance shall take effect and be in force five (5) days after its passage, approval and publication pursuant to law.

**PASSED BY THE CITY COUNCIL OF THE CITY OF NORMANDY PARK THIS 11<sup>th</sup> DAY OF DECEMBER, 2012; AND SIGNED IN AUTHENTICATION OF ITS PASSAGE THIS 11<sup>th</sup> DAY OF DECEMBER, 2012.**

## **2013-2014 BUDGET CALENDAR**

<b>TASK/BUDGET PREPARATION STEP</b>	<b>DATE</b>
Budget kickoff – documents to staff	Thursday, June 7 <sup>th</sup>
Budget worksheets / revenue projections due to Finance	Monday, July 2 <sup>nd</sup>
Department managers meet w/Finance & City Manager to discuss individual budgets	Week of July 16 <sup>th</sup>
Budget meeting w/Finance Committee	Tuesday, July 24 <sup>th</sup>
Preliminary Budget, revenues, and message filed w/City Clerk	Monday, September 17 <sup>th</sup>
Preliminary Budget, revenues, and message available to City Council	Monday, September 17 <sup>th</sup>
Publish notice of filing of Preliminary Budget, public hearing on tax levy, and Final Budget adoption w/City Clerk (publish once per week for two weeks)	Thursday, October 4 <sup>th</sup> (posting date)
Preliminary Budget available to public	Monday, October 8 <sup>th</sup>
Council budget workshop	Tuesday, October 9 <sup>th</sup>
Public hearing on tax levy & Final Budget hearing / adoption	Tuesday, November 13 <sup>th</sup>
Continue public hearing, if necessary	Tuesday, November 27 <sup>th</sup>
Tax levy filed w/King County	Wednesday, November 28 <sup>th</sup>
Final Budget document distribution (MRSC, SAO, staff, etc.)	February 2013

# SERVICE OVERVIEW

Air Quality.....	Puget Sound Air Pollution Control Agency
Alcoholism & Substance Abuse.....	King County
Animal Control.....	Normandy Park Police Department
Animal Licensing.....	Normandy Park City Clerk's Office
Building & Inspection Permits.....	Normandy Park Community Development Department
Business Licensing.....	Normandy Park City Clerk's Office
Burning Permits.....	Burien/Normandy Park Fire Department
Cable Television.....	Comcast Cable
Child Identity Kits.....	Normandy Park Police Department
Concealed Weapons Permits.....	Normandy Park Police Department
Dispatch Services.....	City of Fife Police Department
Electrical Permits.....	State of Washington Dept of Labor & Industries
Electricity.....	Puget Sound Energy & Seattle City Light
Fill & Grading Permits.....	Normandy Park Community Development Department
Fingerprinting.....	Normandy Park Police Department
Fire Services.....	Burien/Normandy Park Fire Department
Firework Stand Permits.....	Burien/Normandy Park Fire Department
Garbage Services.....	Allied Waste of Kent
Home Videotaping.....	Normandy Park Police Department
House/Business Checks.....	Normandy Park Police Department
Jail Services.....	Yakima County/City of Fife
Library Services.....	King County Library System
Mechanical Permits.....	Normandy Park Community Development Department
Municipal Court Services.....	Normandy Park Municipal Court
Notary Services.....	Normandy Park City Clerk's Office
Passport Application Processing.....	Normandy Park City Clerk's Office
Plumbing Permits.....	Normandy Park Community Development Department
Police Services.....	Normandy Park Police Department
Public Health Services.....	Seattle/King County Public Health Department
Public Defender Services.....	Normandy Park Finance Department
Right of Way Permits.....	Normandy Park Public Works Department
Senior Center Services.....	City of Des Moines
Septic Permits.....	Seattle/King County Health Department
Sewer Services.....	Southwest Suburban Sewer District
.....	Midway Sewer District
Sewer Billing.....	Southwest Suburban Sewer District
.....	Midway Sewer District
Sewer Construction/Maintenance/Permits.....	Southwest Suburban Sewer District
.....	Midway Sewer District
Sewer Treatment.....	Southwest Suburban Sewer District
.....	Midway Sewer District
Stormwater Management.....	Normandy Park Public Works Department
Voter Registration.....	Normandy Park & King County
Water Services.....	Water District #49
.....	Water District #54
.....	Highline Water District
Youth Services.....	Highline Youth Services Bureau

# **FINANCIAL POLICIES**

The majority of the following financial policies were developed in 1994 by the City Council Finance Committee. In addition, other financial strategies are being utilized to project future revenues and expenditures.

## **FUND BALANCES:**

- Unreserved ending fund balances will be maintained at a minimum of 15% of the annual operating expenditures. These reserves will assist the City in maintaining cash liquidity to avoid timing fluctuations in cash inflows and outflows.

The following list represents minimum reserves as previously recommended by the Finance Committee for these funds:

- General Fund #001: \$300,000
  - Street Fund #101: \$30,000
  - UIRC Fund #105: Transfer 0.75% of gross salaries & wages, but fund balance shall not exceed \$0.375 per \$1,000 of assessed valuation of property within the city.
- Effective with the 2009 – 2010 Budget, a reserved ending fund balance in the amount of \$1,100,000 is desirable in the General Fund to provide adequate funding sources during emergencies or other hardships, to avoid unnecessary borrowings, and to maintain high credit ratings.

## **REVENUES:**

- Revenues are conservatively estimated at growth not to exceed inflation. The City's Financial Outlook/Plan assumes that the City will maintain its residential community with limited retail/commercial economic activity. Property values will increase at the rate of approximately 5% annually.
- Recreation program fees are self-supporting, excluding administrative expenses, and are designed to cover 100% of all program operating expenses, excluding capital outlay and major start-up expenditures.
- It is the policy of the City to pursue special revenue sources such as grants. These sources will be used to provide improved services/improvements to the community. Grants will be used primarily to purchase non-recurring items like capital goods or infrastructure improvements.

## **DEBT:**

- The level of debt issuance will be minimized. Alternative sources of funding will be examined before utilizing debt. Debt issued will not be used to finance on-going operations and the maturity date of debt will not exceed the reasonable life of the capital project or purchase.

## **EXPENDITURES:**

- Procedures will be established to ensure the safety, security, and liquidity of City funds.
- Professional services/privatization versus services provided in-house will be analyzed on an on-going basis to ensure that the City is providing services as cost effectively as possible.

## **CAPITAL IMPROVEMENTS/EQUIPMENT:**

- A comprehensive Capital Improvement Plan will be maintained and updated annually to assist the City in planning for capital improvements or projects. Five-year financial projections will be prepared to assist the City Council in preparing biennial operating budgets, to forecast future needs, and to develop a long term revenue plan (Ordinance No. 742, November 2004).
- An Equipment Reserve & Replacement Schedule will be utilized for equipment purchases. This schedule will be updated annually and will be adopted during the biennial budget process (Ordinance No. 619, July 1995).

# **BUDGET INFORMATION**

## **BUDGET PROCESS:**

In 1998, the City switched to biennial budgeting and passed its first two-year budget for the years 1999 and 2000. The City adopted the budget ordinance as though it was two one-year budgets. Doing so allows the City improved financial controls and makes it easier to prepare annual reports and to compare one year to the next. The process as stated below is essentially the same process used in the City's annual budget process. Any differences will be noted.

The informal budget process begins in May when the Finance Department begins to gather information on salaries and benefits, the largest part of the City's operating budget. The department managers will then begin to prepare/update the Equipment Reserve & Replacement Fund schedule. The formal budget process for all departments occurs in June when the City Manager makes a call to all department managers to begin preparing budgets, specifically the development of departmental goals, objectives, and performance measures. During this period, the City Council is also establishing their goals and objectives for the coming budget year.

Following the goals and objectives phase comes the actual program budget preparation phase in which each department manager or program manager works on preparing itemized budget requests. This involves preparing detailed line item budgets on budget worksheets that allow each object to be broken down into lists that describe the request with a high level of detail. As noted earlier, the Finance Department prepares the estimates for salaries and benefits and these figures are submitted to the department managers for their review. The Finance Department also estimates the majority of the revenues and utilizes the expertise of each department to assist with these estimates.

Once the departments submit their budgets, the City Manager and Finance Director review and make recommendations on each one. The results of this review are then examined by the City Council, followed by a minimum of two public hearings. During these public hearings, copies of the draft budgets are provided to citizens to review and comment on. Upon closure of the last public hearing, the City Council finalizes the budget by ordinance and publishes and distributes the end product.

## **BUDGET BASIS & METHODS:**

Normandy Park's budget is prepared on the cash basis (a basis of accounting under which transactions are recognized only when cash is received or disbursed) and follows the guidelines of the State's Revised Code of Washington (RCW's) and the State Auditor's Office. The cash basis is in line with the method the City uses to report its year-end operating results or financial statements.

Each accounting fund is separated by department, which oversees its portion of the budget. The basic budget units are called *programs*. These programs describe the type of service being provided and allow a comprehensive look at how much the City spends in a particular area. The programs are further segregated into classifications by type of expenditure or *object codes*. (Please refer to the "Budget Summary Information" section for a comprehensive look at the City's expenditures by object code, revenues by category, and fund balance by fund). The object code listings show specifically what the City is budgeting for. When the City's final operating budget is complete, it is adopted not at the object code or program level, but by Fund total (i.e. General Fund total expenditures). An ordinance is adopted that sets the City's total expenditure appropriations and revenue estimates. Expenditures are

carefully monitored during the year to confirm that spending does not exceed the fund appropriation. (See the section below called "Budgeting System" for additional information).

### **BUDGET AMENDMENTS:**

The City Manager is authorized to transfer budgeted amounts between departments within any Fund. However, revisions that alter the total expenditures of a Fund must be approved by the City Council through an ordinance. Simple majority is all that is necessary to approve a budget amendment for any Fund.

City Council budget amendments occasionally occur during the year, but generally the City Council is updated on finances monthly and is kept informed of necessary budget changes to be made in December. Additionally, a review must be held eight to twelve months into the budget cycle. A public hearing will be held during this review period.

### **BUDGETARY POLICIES:**

The "Introduction" section lists the budgetary financial policies recommended by the Finance Committee to the City Council. Changes made to the financial policies are noted in the relevant section and are referenced by ordinance or resolution number, if relevant. In 2008, the Finance Committee and City Council adopted budget goals and priorities, which are identified in the City Manager's Budget Message.

The purpose behind the City's budgetary financial policies are to create a plan that will enable the City to maintain its strong financial condition. The City has implemented policies to maintain minimum fund balance reserves, which will assist in meeting unexpected revenue shortfalls or expenditure overages. The City is also maintaining its position of estimating revenues conservatively and implementing controls that will curtail and monitor spending by the various departments. Additionally, City Councilmembers thoroughly review and approve all vouchers that are prepared for City expenditures.

### **BUDGETING SYSTEM:**

Cities in the State of Washington use BARS (Budgeting, Accounting, and Reporting System). This system is designed to allow formal integration of budgeting and accounting for all Fund types in a governmental accounting system. The budget formats allow for different levels of detail for different levels of management.

Governmental accounting and budgeting systems are organized and operated on a Fund basis. Funds are guided by the following code numbers (see specific sections for definitions on each particular fund):

- 001: The General Fund (or Current Expense Fund);
- 100 Series Funds: Special Revenue Funds;
- 200 Series Funds: Debt Service Funds;
- 300 Series Funds: Capital Project Funds;
- 400 Series Funds: Enterprise Funds; and
- 600 Series Funds: Trust Funds.

The budget ordinance is adopted by Fund totals and expenditures cannot exceed these amounts.

The following lists provide an example of listings and accounts used by the City for budgeting and accounting purposes:

- Revenues:
  - Fund: 001.XXX.XX.XX (General Fund)
  - Basic Revenue Account: 001.34X.XX.XX (Charges for Goods & Services)
  - Sub-account: 001.342.XX.XX (Public Safety)
  - Element & Sub-element: 001.342.10.XX (Law Enforcement)
  - Object & Sub-object: 001.342.10.11 (State & Federal Grants)
  
- Expenditures/Expenses
  - Fund: 001.XXX.XXX.XX.XX.XX (General Fund)
  - Department: 001.521.XXX.XX.XX.XX (Law Enforcement)
  - Basic Account: 001.521.52X.XX.XX.XX (Public Safety)
  - Sub-account: 001.521.521.XX.XX.XX (Law Enforcement)
  - Element & Sub-element: 001.521.521.10.XX.XX (Administration)
  - Object & Sub-object: 001.521.521.10.43.XX (Travel)
  - Additional Object & Sub-object: 001.521.521.10.43.40 (Training)

For the City of Normandy Park, departmental budget preparation concentrates on expenditures, specifically in the areas of the basic account/subaccount combination called the *program* and the object code/sub-object code combination which specifically designates what is being budgeted for. By looking through the budget, it can be seen that the same pattern and coding is consistently followed, providing an easy to read format.

## **CAPITAL BUDGET:**

The City's Capital Improvement Plan (CIP) is prepared by the Public Works/Finance Director with input from the City's management team, advisory boards, and public input. This plan was prepared to be in compliance with the State's Growth Management Act and was authorized by the City Council in June 2012. The Capital Improvement Plan is a six-year plan, but is meant to be updated annually.

A full copy of the City's Six-Year Capital Improvement Plan may be obtained by contacting the City Clerk's Office at (206) 248-7603. The entire plan includes streets, bridges, sidewalks, storm drainage, parks, and facilities improvements.

In addition, to the Capital Improvement Plan, the City has developed an Equipment Reserve & Replacement Fund for equipment (items other than facilities). The Equipment Reserve & Replacement Fund (150) sub-section under the "Special Revenue Funds" section of this budget is based on the annual depreciation of equipment and vehicles owned by the City of Normandy Park.

# CITY OFFICIALS

<b>Elected City Councilmembers</b>	<b>Position</b>	<b>Term Expires</b>
Clarke Brant, Mayor	2	12/31/2013
Doug Osterman, Mayor Pro Tem	1	12/31/2015
Shawn McEvoy	3	12/31/2015
John Rankin	4	12/31/2013
Stacia Jenkins	5	12/31/2015
Marion Yoshino	6	11/30/2013
Susan West	7	12/31/2015

**Appointed Staff:**

City Manager	VACANT
Assistant to the City Manager	VACANT
City Attorney (Contracted)	James E. Haney
Municipal Judge (Contracted)	Veronica Alicea-Galvan
Hearing Examiner (Contracted)	Margaret Klockars
City Clerk	Debbie Burke
Finance Director	Cherie Gibson
Accounting Specialist	Lailani Balboa-Fernandez
Senior Planner	Chad Tibbits
Planning Technician	Janise Goucher
Maintenance Worker I	Jeremy McGinnis
Maintenance Worker I	Corey Tillman
Maintenance Worker I	Jerrold Grant
Maintenance Worker I	VACANT
Public Works Supervisor	VACANT
Police Chief	Chris Gaddis
Assistant Police Chief	VACANT
Police Sergeant	Larry Laswell
Police Sergeant	Brian Sommer
Police Officer	John Lievero
Police Officer	Dave Unger
Police Officer	Gianni Morella
Police Officer	Brian Norris
Police Officer	Shawn Hayes
Police Officer	Jeremy Hedrick
Police Officer	VACANT
Police Officer (Detective)	Dan Will
Community Service Officer	Dave Bond
Records Manager	Jean Lindsey
Records Specialist I	Colin Thorpe

# ORGANIZATIONAL CHART

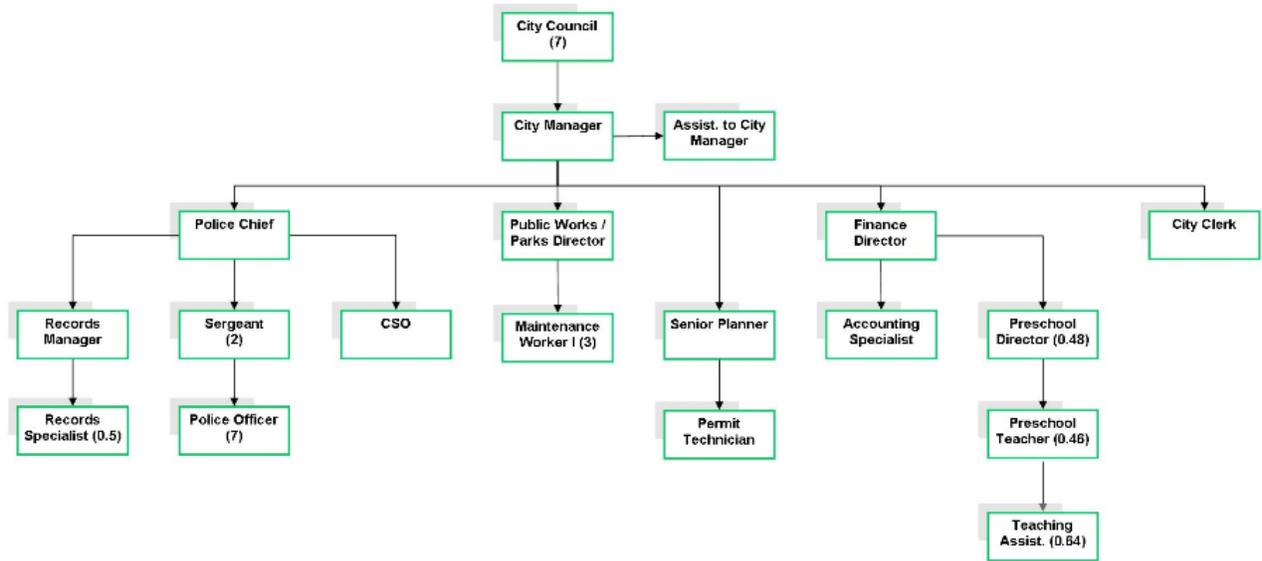


Figure 5. Normandy Park Organizational Chart.

# **COMMITTEES, BOARDS, & COMMISSIONS**

## **REGULAR COUNCIL COMMITTEES:**

Code Review Committee: This Committee, as the name implies, was established to review and update the City's code as needed. Members of this Committee include Councilmember Doug Osterman, Councilmember Shawn McEvoy, and Mayor Clarke Brant.

Public Works Committee: This Committee was primarily established to deal with matters regarding large-scale public work projects. Members of this Committee include Councilmember Stacia Jenkins, Councilmember John Rankin, and Councilmember Doug Osterman.

Public Safety Committee: This Committee was established to deal with matters revolving around law enforcement service, fire services, and emergency services. Members of this Committee include Councilmember Shawn McEvoy, Councilmember John Rankin, and Councilmember Susan West.

Finance Committee: This Committee was established to deal with financial issues. Issues this Committee will work on include the long-term financial plan/survey, budget adjustments, bond or levy issues, and other finance matters. Members of this Committee include Councilmember Doug Osterman, Mayor Clarke Brant, and the Finance Director.

Planning Committee: The Planning Committee was established to deal with issues relating to planning. Issues the Committee will work on during the year include the Shoreline Management Regulations and a tree preservation ordinance. Members of this Committee include Mayor Clarke Brant, Councilmember John Rankin, and Councilmember Shawn McEvoy.

Economic Development Community Committee: The Economic Development Community Committee was established following the request of a concerned citizen, George Buley, in May of 2012. The purpose of the Committee is to attract and enhance new and existing local businesses. Members of this Committee include Councilmember Susan West, Councilmember Shawn McEvoy, Mayor Clark Brant, concerned citizens, and business leaders.

Communication Committee: The Communication Committee was established in 2012 in order to increase the dispersal of information to and from the City to its residents. Since its establishment, the Committee has already successfully visited each and every home in the City and has also assisted with the first printing of the City's new magazine, "City Scene," which was released in October of 2012. Members of this Committee include Councilmember West, Police Chief Gaddis, concerned citizens, Councilmember Osterman, and Councilmember McEvoy.

## **BOARDS & COMMISSIONS:**

Planning Commission: The Planning Commission is a seven-member advisory body responsible for research and fact finding regarding land use issues in the city. The Planning Commission makes recommendations to the City Council regarding development proposals, zoning regulations, and land use ordinances and is involved in the ongoing updates of the City's Comprehensive Plan. Members are appointed by the Mayor and are confirmed by the City Council on the basis of their demonstrated interest, knowledge, experience, and background. The term of office for the Planning Commission members is six years. The Planning Commission meets the third Thursday of each month at 7:00 p.m.

<b>Commissioner</b>	<b>Position</b>	<b>Term Expires</b>
Pat Presentin, Chair	1	3/31/2015
Peter Ronald	2	3/31/2015
Thomas Munslow	3	3/31/2016
Tim Sorenson	4	3/31/2017
John Kane	5	3/31/2018
Fred Bowser	6	3/31/2013
Moira Bradshaw	7	3/31/2014

Board of Park Commissioners: The Board of Park Commissioners consists of seven members, who are appointed by the Mayor and are confirmed by the City Council for seven-year terms. The Commission advises the City Council on subjects referred by the City Council, the City Manager, or on the matters the Park Board feels are important regarding City parks and recreation programs. The Park Board meets the third Wednesday of each month at 7:00 p.m.

<b>Commissioner</b>	<b>Position</b>	<b>Term Expires</b>
Ron Ebbers, Chair	1	6/1/2018
Mary Ann MacKay	2	6/1/2019
Aimee Lloyd	3	6/1/2013
Scott Salzer	4	6/1/2014
VACANT	5	6/1/2015
Earnest Thompson	6	6/1/2016
James Osborne	7	6/1/2017

Civil Service Commission: The Civil Service Commission is a three member Commission appointed by the City Manager. These members serve without compensation and serve terms of six years. The Commission meets on an as-needed basis. The responsibilities of the Civil Service Commission include establishing rules and regulations that provide appointments, promotions, transfers, reinstatements, demotions, suspensions, and discharges for employees covered under Civil Service rules within the Police Department. This Commission also investigates issues concerning the provisions of Civil Service rules, commences and conducts all Civil Service suits, and hears and determines appeals.

<b>Commissioner</b>	<b>Position</b>	<b>Term Expires</b>
Mindy McClean	1	12/31/2017
Larry Shoemaker	2	12/31/2013
Scott Hilsen	3	12/31/2015

Arts Commission: The Arts Commission was established by Ordinance No. 569 in 1993. The Commission consists of seven members who are appointed by the Mayor and confirmed by the City Council. Commission Members serve terms of three years. The Arts Commission is responsible for making recommendations on art related matters and provides cultural enrichment for the City. The Arts Commission meets the first Tuesday of each month at 7:00 p.m.

<b>Commissioner</b>	<b>Position</b>	<b>Term Expires</b>
Zen McManigal, Chair	6	12/14/2014
Lee Paasch, Vice Chair	1	12/14/2015
Robert Frey	2	12/14/2015
David Leaming	3	12/14/2013
Nadia Counter	4	12/14/2013
Amber Nichol	5	12/14/2014
JoAnn Cowan	7	12/14/2014

## STAFFING SUMMARY BY YEAR

Position Title/Department	Current Salary Range	2009	2010	2011	2012	2013	2014
City Manager	Contractual	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager	\$3,415 - \$4,552	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk	\$4,791 - \$6,389	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	\$2,945 - \$3,927	1.00	1.00	0.00	0.00	0.00	0.00
Finance Director	\$6,533 - \$8,710	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Specialist	\$3,415 - \$4,552	1.00	1.00	1.00	1.00	1.00	1.00
Community Development Director	\$6,533 - \$8,710	1.00	1.00	0.00	0.00	0.00	0.00
Senior Planner	\$4,791 - \$6,389	1.00	0.00	0.00	0.00	1.00	1.00
Associate Planner	\$3,790 - \$5,053	0.00	1.00	1.00	1.00	0.00	0.00
Planning Technician	\$3,415 - \$4,552	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Director	\$6,533 - \$8,710	1.00	1.00	1.00	0.00	0.00	0.00
Public Works/Parks Director	\$6,533 - \$8,710	0.00	0.00	0.00	0.00	1.00	1.00
Public Works Supervisor	\$5,524 - \$7,366	1.00	1.00	1.00	1.00	0.00	0.00
Maintenance Worker II	\$3,415 - \$4,552	1.00	0.00	0.00	0.00	0.00	0.00
Maintenance Worker I	\$2,945 - \$3,927	3.00	3.00	3.00	3.00	3.00	3.00
Facilities Maintenance Worker	\$2,273 - \$3,030	1.00	1.00	1.00	0.00	0.00	0.00
Recreation Manager	\$4,791 - \$6,389	1.00	0.00	0.00	0.00	0.00	0.00
Pre-School Director	\$2,945 - \$3,927	0.60	0.60	0.60	0.60	0.48	0.48
Pre-School Teacher (Hrly)	\$13.39 - \$19.59	0.60	0.60	0.26	0.26	0.46	0.46
Preschool Teaching Assistant (Hrly)	\$10.14 - \$14.79	0.00	0.00	0.34	0.34	0.64	0.64
Police Chief	\$6,533 - \$8,710	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Chief of Police	\$5,579 - \$7,440	1.00	1.00	1.00	0.00	0.00	0.00
Police Sergeant	\$5,096 - \$6,370	2.00	2.00	2.00	2.00	2.00	2.00
Police Officers	\$4,431 - \$5,540	8.00	8.00	7.00	7.00	7.00	7.00
Community Service Officer	\$3,415 - \$4,552	1.00	1.00	1.00	1.00	1.00	1.00
Records Manager/Police	\$3,415 - \$4,552	1.00	1.00	1.00	1.00	1.00	1.00
Records Specialist II/Police (Hrly)	\$16.97 - \$22.66	0.50	0.50	0.50	0.50	0.50	0.50
<b>TOTAL FTE's:</b>		<b>32.70</b>	<b>30.70</b>	<b>27.70</b>	<b>24.70</b>	<b>25.08</b>	<b>25.08</b>

Figure 6. Staffing Summary By Year: 2009-2014.

### STAFFING SUMMARY HIGHLIGHTS:

The highlights of this past year as well as for the upcoming biennial period are as follows:

- As of November 2012, the City Manager position became vacant. Since that time, the City's Finance Director has been working as the Interim City Manager. The City Manager position is

expected to be filled on or about April 2013, at which time the Interim City Manager's role will revert to that of Finance Director.

- In March 2012 the then Chief of Police retired, leaving the position vacant until September. The vacancy was filled internally by the then Assistant Chief of Police. The now-vacant Assistant Chief of Police position is scheduled to remain vacant through the 2013-2014 period.
- Two temporary, short-term intern positions were created and filled in mid-2012, one being for the Police Department and the other for the Executive Department. There are currently no plans to permanently staff these positions.
- During the 2013-2014 period, a new position entitled "Public Works/Parks Director" will be created and filled.
- In late 2012, the Associate Planner was promoted to Senior Planner.

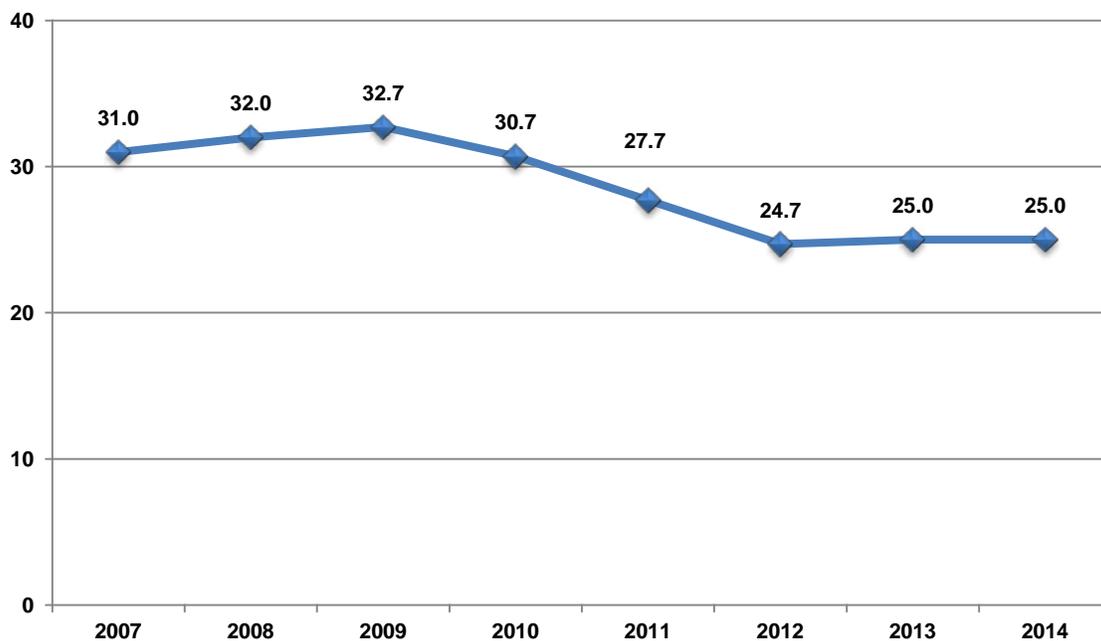


Figure 7. Staffing Summary (FTE's) By Year: 2007-2014.

# **BUDGET SUMMARY** **INFORMATION**

## 2013-2014 COMPREHENSIVE REVENUE SUMMARY BY SOURCE

2013 COMPREHENSIVE REVENUE SUMMARY BY SOURCE															
Revenue Class.	General Fund (001)	Street Fund (101)	Arts Comm. Fund (104)	UIRC Fund (105)	Anti-Drug Fund (120)	ERRF (150)	LTGO Fund (202)	Debt Service Fund (203)	Capital Project Fund (320)	SWU Fund (402)	Wilson Fund (621)	PS Donat. Fund (622)	BOTS Stew. Fund (623)	TOTAL	% of Total
Taxes (310)	\$3,080,362	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$170,000	\$0	\$0	\$0	\$0	\$3,250,362	53.57%
Lic. & Perm. (320)	\$231,743	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241,743	3.98%
Intergov. Rev. (330)	\$665,539	\$132,096	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$837,635	13.80%
Goods & Services (340)	\$231,409	\$0	\$1,300	\$12,800	\$0	\$0	\$0	\$0	\$0	\$557,195	\$0	\$0	\$0	\$802,704	13.23%
Finds & Forf. (350)	\$51,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,700	0.85%
Misc. (360)	\$36,700	\$15	\$6,505	\$5	\$605	\$25	\$0	\$5	\$100	\$500	\$50	\$0	\$0	\$44,510	0.73%
Other (390)	\$0	\$0	\$0	\$0	\$0	\$51,000	\$608,050	\$180,000	\$0	\$0	\$0	\$0	\$0	\$839,050	13.83%
<b>TOTAL</b>	<b>\$4,297,453</b>	<b>\$142,111</b>	<b>\$7,805</b>	<b>\$12,805</b>	<b>\$605</b>	<b>\$51,025</b>	<b>\$608,050</b>	<b>\$180,005</b>	<b>\$210,100</b>	<b>\$557,695</b>	<b>\$50</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,067,704</b>	<b>100.00%</b>

Figure 8. General Fund Comprehensive Revenue Summary By Source: 2013.

2014 COMPREHENSIVE REVENUE SUMMARY BY SOURCE															
Revenue Class.	General Fund (001)	Street Fund (101)	Arts Comm. Fund (104)	UIRC Fund (105)	Anti-Drug Fund (120)	ERRF (150)	LTGO Fund (202)	Debt Service Fund (203)	Capital Project Fund (320)	SWU Fund (402)	Wilson Fund (621)	PS Donat. Fund (622)	BOTS Stew. Fund (623)	TOTAL	% of Total
Taxes (310)	\$3,136,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$170,000	\$0	\$0	\$0	\$0	\$3,306,722	57.17%
Lic. & Perm. (320)	\$236,648	\$11,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$247,648	4.28%
Intergov. Rev. (330)	\$703,895	\$134,160	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$988,055	17.08%
Goods & Services (340)	\$232,549	\$0	\$1,300	\$13,100	\$0	\$0	\$0	\$0	\$0	\$557,445	\$0	\$0	\$0	\$804,394	13.91%
Finds & Forf. (350)	\$53,251	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$53,251	0.92%
Misc. (360)	\$36,700	\$15	\$6,505	\$5	\$605	\$25	\$0	\$5	\$50	\$250	\$50	\$0	\$0	\$44,210	0.76%
Other (390)	\$0	\$125,000	\$0	\$0	\$0	\$25,000	\$0	\$190,000	\$0	\$0	\$0	\$0	\$0	\$340,000	5.88%
<b>TOTAL</b>	<b>\$4,399,765</b>	<b>\$270,175</b>	<b>\$7,805</b>	<b>\$13,105</b>	<b>\$605</b>	<b>\$25,025</b>	<b>\$0</b>	<b>\$190,005</b>	<b>\$320,050</b>	<b>\$557,695</b>	<b>\$50</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,784,280</b>	<b>100.00%</b>

Figure 9. General Fund Comprehensive Revenue Summary By Source: 2014.

# 2013-2014 COMPREHENSIVE EXPENDITURE SUMMARY BY OBJECT CODE

2013 COMPREHENSIVE EXPENDITURE SUMMARY BY OBJECT CODE															
Object Class.	General Fund (001)	Street Fund (101)	Arts Comm. Fund (104)	UIRC Fund (105)	Anti-Drug Fund (120)	ERRF (150)	LTGO Fund (202)	Debt Service Fund (203)	Capital Project Fund (320)	SWU Fund (402)	Wilson Fund (621)	PS Donat. Fund (622)	BOTS Stew. Fund (623)	TOTAL	% of Total
Salaries (1000)	\$1,535,670	\$58,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$57,350	\$0	\$0	\$0	\$1,651,620	23.48%
O/T (1200)	\$38,600	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$44,600	0.63%
Pensions (2110)	\$90,448	\$4,808	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,703	\$0	\$0	\$0	\$99,959	1.42%
SS/MC (2130)	\$116,291	\$4,483	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,390	\$0	\$0	\$0	\$125,164	1.78%
Work. Comp. (2140)	\$25,351	\$2,497	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$2,450	\$0	\$0	\$0	\$30,313	0.43%
Unemp. Comp. (2150)	\$11,422	\$440	\$0	\$38,500	\$0	\$0	\$0	\$0	\$0	\$433	\$0	\$0	\$0	\$50,795	0.72%
Health Ins. (2160)	\$291,940	\$23,825	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,250	\$0	\$0	\$0	\$339,015	4.82%
L/T Care (2165)	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200	0.02%
Dental Ins. (2170)	\$25,881	\$2,246	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,200	\$0	\$0	\$0	\$30,327	0.43%
Life Ins. (2180)	\$1,981	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,981	0.03%
Dis. Ins. (2190)	\$7,302	\$294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$290	\$0	\$0	\$0	\$7,886	0.11%
HRA VEBA (2195)	\$16,047	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$525	\$0	\$0	\$0	\$17,106	0.24%
<b>Salary/Ben. Subtotal:</b>	<b>\$2,162,133</b>	<b>\$99,727</b>	<b>\$15</b>	<b>\$38,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99,591</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,399,966</b>	<b>34.11%</b>
Office Supplies (3100)	\$49,000	\$14,000	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$74,500	1.06%
Books/Maps/etc. (3110)	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200	0.00%
Other Supplies (3120)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Repair/Auto (3160)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Food Supplies (3180)	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250	0.02%
Fuel (3200)	\$27,305	\$5,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,500	\$0	\$0	\$0	\$38,305	0.54%
Comp. Equip. (3500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Small Tools (3510)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Comp. Soft. (3600)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Supply Subtotal:</b>	<b>\$77,755</b>	<b>\$19,500</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$114,255</b>	<b>1.62%</b>
Consulting Contract (4100)	\$643,090	\$7,000	\$9,300	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$3,200	\$0	\$0	\$677,590	9.63%
Telephone (4200)	\$39,748	\$2,000	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$43,848	0.62%
Postage (4210)	\$5,311	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,311	0.08%
Subsistence (4310)	\$2,130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,130	0.03%
Lodging (4320)	\$6,437	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,437	0.09%
Transportation (4330)	\$2,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,390	0.03%
Training (4340)	\$19,339	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,839	0.28%
Advertising (4400)	\$3,939	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,439	0.06%

Figure 10. General Fund Comprehensive Expenditure Summary By Object Code: 2013.

(Continued on next page).

**2013 COMPREHENSIVE EXPENDITURE SUMMARY BY OBJECT CODE**

Object Class.	General Fund (001)	Street Fund (101)	Arts Comm. Fund (104)	UIRC Fund (105)	Anti-Drug Fund (120)	ERRF (150)	LTGO Fund (202)	Debt Service Fund (203)	Capital Project Fund (320)	SWU Fund (402)	Wilson Fund (621)	PS Donat. Fund (622)	BOTS Stew. Fund (623)	TOTAL	% of Total
Op Rentals (4500)	\$26,832	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$32,832	0.47%
Insurance (4600)	\$92,054	\$22,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,100	\$0	\$0	\$0	\$136,254	1.93%
Utilities (4700)	\$54,000	\$89,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,200	\$0	\$0	\$0	\$149,700	2.12%
Ext. Mtc./Repair (4800)	\$35,800	\$6,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0	\$54,500	0.77%
Misc. (4900)	\$58,911	\$13,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$89	\$0	\$92,000	1.31%
K-9 (4905)	\$1,672	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,672	0.02%
Printing (4910)	\$7,199	\$0	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,909	0.11%
Witness Fees (4920)	\$1,049	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,049	0.01%
Awards (4930)	\$0	\$0	\$2,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800	0.04%
Dues (4960)	\$22,519	\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,594	0.32%
Unanticipated Grants (4999)	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	1.42%
<b>Charges Subtotal:</b>	<b>\$1,122,420</b>	<b>\$142,300</b>	<b>\$13,485</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$81,300</b>	<b>\$3,200</b>	<b>\$89</b>	<b>\$0</b>	<b>\$1,363,294</b>	<b>19.35%</b>
Municipal Court (5000)	\$61,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$61,800	0.88%
Intergov./PS Air Poll. (5150)	\$4,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,200	0.06%
Police Deten. (5180)	\$52,451	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,451	0.74%
Intergov. Services (5190)	\$280,385	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,000	\$0	\$0	\$0	\$321,385	4.56%
External Taxes (5300)	\$8,200	\$0	\$0	\$0	\$546	\$0	\$0	\$0	\$0	\$33,386	\$0	\$0	\$0	\$42,132	0.60%
<b>Intergov. Subtotal:</b>	<b>\$407,036</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,386</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$481,968</b>	<b>6.84%</b>
Cap. Outlay: Building (6200)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Cap. Outlay: Other (6300)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$171,741	\$600,000	\$0	\$0	\$0	\$771,741	10.95%
Cap. Outlay: Equip. (6400)	\$33,620	\$10,000	\$0	\$0	\$2,000	\$62,388	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	\$113,008	1.60%
<b>Cap. Outlay Subtotal:</b>	<b>\$33,620</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$62,388</b>	<b>\$0</b>	<b>\$0</b>	<b>\$171,741</b>	<b>\$605,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$884,749</b>	<b>12.55%</b>
Principal (7000)	\$2,740	\$0	\$0	\$0	\$0	\$0	\$600,000	\$145,500	\$38,951	\$0	\$0	\$0	\$0	\$787,191	11.17%
Interest (8000)	\$0	\$0	\$0	\$0	\$0	\$0	\$15,600	\$36,025	\$0	\$0	\$0	\$0	\$0	\$51,625	0.73%
<b>Debt Subtotal:</b>	<b>\$2,740</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$615,600</b>	<b>\$181,525</b>	<b>\$38,951</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$838,816</b>	<b>11.90%</b>
Op. Transfers	\$356,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$608,050	\$0	\$0	\$0	\$0	\$964,050	13.68%
<b>Op. Transfer Subtotal:</b>	<b>\$356,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$608,050</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$964,050</b>	<b>13.68%</b>
<b>GRAND TOTAL:</b>	<b>\$4,161,704</b>	<b>\$275,527</b>	<b>\$15,000</b>	<b>\$38,500</b>	<b>\$3,046</b>	<b>\$62,388</b>	<b>\$615,600</b>	<b>\$181,525</b>	<b>\$818,742</b>	<b>\$871,777</b>	<b>\$3,200</b>	<b>\$89</b>	<b>\$0</b>	<b>\$7,047,098</b>	<b>100.00%</b>

2014 COMPREHENSIVE EXPENDITURE SUMMARY BY OBJECT CODE															
Object Class.	General Fund (001)	Street Fund (101)	Arts Comm. Fund (104)	UIRC Fund (105)	Anti-Drug Fund (120)	ERRF (150)	LTGO Fund (202)	Debt Service Fund (203)	Capital Project Fund (320)	SWU Fund (402)	Wilson Fund (621)	PS Donat. Fund (622)	BOTS Stew. Fund (623)	TOTAL	% of Total
Salaries (1000)	\$1,673,576	\$67,920	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,603	\$0	\$0	\$0	\$1,808,099	29.51%
O/T (1200)	\$38,600	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$44,600	0.73%
Pensions (2110)	\$102,071	\$6,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,121	\$0	\$0	\$0	\$114,436	1.87%
SS/MC (2130)	\$126,784	\$5,198	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,097	\$0	\$0	\$0	\$137,079	2.24%
Work. Comp. (2140)	\$27,310	\$2,626	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$2,567	\$0	\$0	\$0	\$32,518	0.53%
Unemp. Comp. (2150)	\$12,570	\$512	\$0	\$13,000	\$0	\$0	\$0	\$0	\$0	\$525	\$0	\$0	\$0	\$26,607	0.43%
Health Ins. (2160)	\$344,150	\$27,890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$27,216	\$0	\$0	\$0	\$399,256	6.52%
L/T Care (2165)	\$1,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200	0.02%
Dental Ins. (2170)	\$28,398	\$2,476	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,414	\$0	\$0	\$0	\$33,288	0.54%
Life Ins. (2180)	\$2,235	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,235	0.04%
Dis. Ins. (2190)	\$7,953	\$342	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$337	\$0	\$0	\$0	\$8,632	0.14%
HRA VEBA (2195)	\$17,390	\$534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$483	\$0	\$0	\$0	\$18,407	0.30%
<b>Salary/Ben. Subtotal:</b>	<b>\$2,382,237</b>	<b>\$115,742</b>	<b>\$15</b>	<b>\$13,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$115,363</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,626,357</b>	<b>42.86%</b>
Office Supplies (3100)	\$49,840	\$14,000	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$75,340	1.23%
Books/Maps/etc. (3110)	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200	0.00%
Other Supplies (3120)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Repair/Auto (3160)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Food Supplies (3180)	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,250	0.02%
Fuel (3200)	\$28,010	\$5,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,500	\$0	\$0	\$0	\$39,010	0.64%
Comp. Equip. (3500)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Small Tools (3510)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Comp. Soft. (3600)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Supply Subtotal:</b>	<b>\$79,300</b>	<b>\$19,500</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$115,800</b>	<b>1.89%</b>
Consulting Contract (4100)	\$624,683	\$7,000	\$9,300	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$3,400	\$0	\$0	\$659,383	10.76%
Telephone (4200)	\$40,613	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$44,613	0.73%
Postage (4210)	\$5,651	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,751	0.09%
Subsistence (4310)	\$1,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,600	0.03%
Lodging (4320)	\$4,124	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,124	0.07%
Transportation (4330)	\$2,245	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,245	0.04%
Training (4340)	\$17,487	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,987	0.29%
Advertising (4400)	\$3,968	\$0	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,468	0.07%
Op Rentals (4500)	\$27,864	\$2,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$33,864	0.55%
Insurance (4600)	\$91,400	\$23,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$23,200	\$0	\$0	\$0	\$137,800	2.25%
Utilities (4700)	\$54,000	\$89,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,200	\$0	\$0	\$0	\$149,700	2.44%
Ext. Mtc./Repair (4800)	\$36,460	\$6,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0	\$55,160	0.90%
Misc. (4900)	\$59,790	\$13,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$92,790	1.51%
K-9 (4905)	\$1,722	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,722	0.03%
Printing (4910)	\$7,220	\$0	\$710	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,930	0.13%

Figure 11. General Fund Comprehensive Expenditure Summary By Object Code: 2014.

(Continued on next page).

2014 COMPREHENSIVE EXPENDITURE SUMMARY BY OBJECT CODE															
Object Class.	General Fund (001)	Street Fund (101)	Arts Comm. Fund (104)	UIRC Fund (105)	Anti-Drug Fund (120)	ERRF (150)	LTGO Fund (202)	Debt Service Fund (203)	Capital Project Fund (320)	SWU Fund (402)	Wilson Fund (621)	PS Donat. Fund (622)	BOTS Stew. Fund (623)	TOTAL	% of Total
Witness Fees (4920)	\$1,080	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,080	0.02%
Awards (4930)	\$0	\$0	\$2,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,800	0.05%
Dues (4960)	\$22,600	\$0	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$22,675	0.37%
Unanticipated Grants (4999)	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000	1.63%
<b>Charges Subtotal:</b>	<b>\$1,102,507</b>	<b>\$143,400</b>	<b>\$13,485</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$82,400</b>	<b>\$3,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,345,692</b>	<b>21.96%</b>
Municipal Court (5000)	\$63,654	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,654	1.04%
Intergov./PS Air Poll. (5150)	\$4,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,200	0.07%
Police Deten. (5180)	\$54,024	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$54,024	0.88%
Intergov. Services (5190)	\$268,706	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,000	\$0	\$0	\$0	\$309,706	5.05%
External Taxes (5300)	\$8,700	\$0	\$0	\$0	\$562	\$0	\$0	\$0	\$0	\$33,386	\$0	\$0	\$0	\$42,648	0.70%
<b>Intergov. Subtotal:</b>	<b>\$399,284</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$562</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,386</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$474,232</b>	<b>7.74%</b>
Cap. Outlay: Building (6200)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Cap. Outlay: Other (6300)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$504,000	\$400,000	\$0	\$0	\$0	\$904,000	14.75%
Cap. Outlay: Equip. (6400)	\$37,370	\$10,000	\$0	\$0	\$1,000	\$23,078	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	\$76,448	1.25%
<b>Cap. Outlay Subtotal:</b>	<b>\$37,370</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$23,078</b>	<b>\$0</b>	<b>\$0</b>	<b>\$504,000</b>	<b>\$405,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$980,448</b>	<b>16.00%</b>
Principal (7000)	\$2,740	\$0	\$0	\$0	\$0	\$0	\$0	\$39,000	\$0	\$0	\$0	\$0	\$0	\$41,740	0.68%
Interest (8000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000	\$38,764	\$0	\$0	\$0	\$0	\$188,764	3.08%
<b>Debt Subtotal:</b>	<b>\$2,740</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$189,000</b>	<b>\$38,764</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$230,504</b>	<b>3.76%</b>
Op. Transfers	\$355,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355,000	5.79%
<b>Op. Transfer Subtotal:</b>	<b>\$355,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$355,000</b>	<b>5.79%</b>
<b>GRAND TOTAL:</b>	<b>\$4,358,438</b>	<b>\$292,642</b>	<b>\$15,000</b>	<b>\$13,000</b>	<b>\$2,062</b>	<b>\$23,078</b>	<b>\$0</b>	<b>\$189,000</b>	<b>\$542,764</b>	<b>\$688,649</b>	<b>\$3,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,128,033</b>	<b>100.00%</b>

# **REVENUES**

# REVENUE SUMMARY

## TAXES:

### Property Taxes:

The City's 2013 property tax levy will raise about \$1,752,254 for the General Fund. This is based on an estimated 2013 assessed valuation of approximately \$1.095 billion. The following chart represents the City's assessed valuation amounts for the past five years, including this estimate:

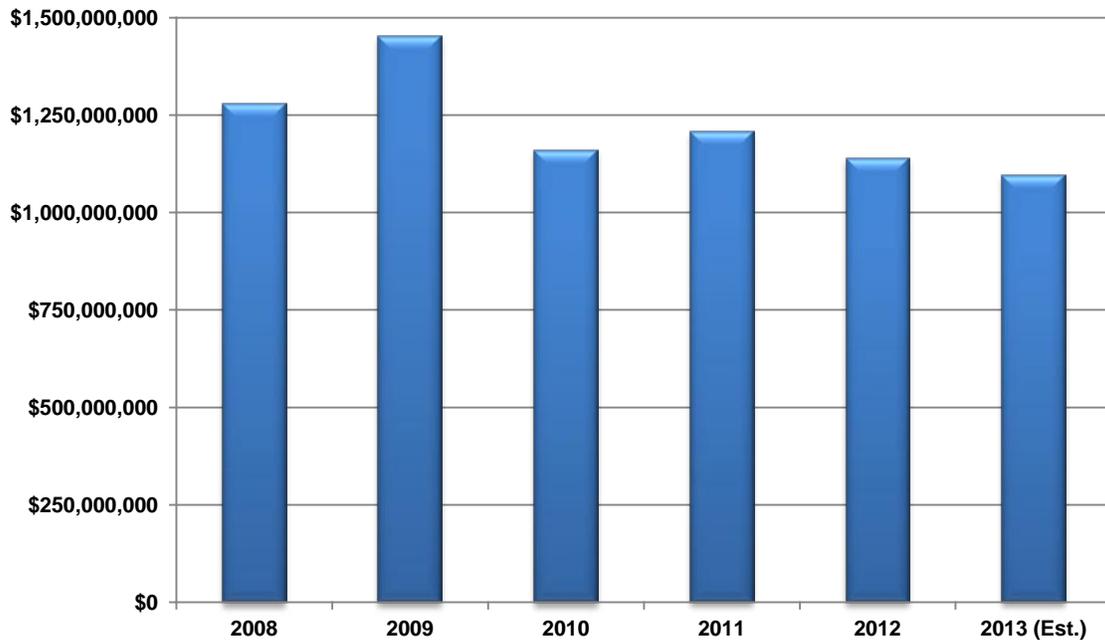


Figure 12. Assessed Valuation in Normandy Park: 2001-2013.

This levy reflects an overall increase of approximately 1.0% when compared to the 2012 levy as well as a voter-approved levy lid lift of approximately \$0.29 per \$1,000 of assessed valuation (which, in 2012, brought the levy rate to \$1.60 per \$1,000 of assessed valuation). Since the City has adopted a biennial budget, the year 2014 property tax levy will be adopted via ordinance in late 2013. The 2014 budget figure of \$1,769,777 was also based on a preliminary estimate. This figure will be adjusted by an ordinance amendment in 2013. A revenue hearing will also be held on this tax.

There are four restrictions or limits that affect the City's property tax levy:

*The 1% Constitutional Limit:* The primary limitation on property taxes was established by the 55th amendment to the Washington State Constitution in 1972. Article 7, Section 2 of the Constitution and RCW 84.52.050 limit the total regular property tax levy to a maximum of \$10.00 per \$1,000 of the market value of property. Excluded from this \$10 limit are levies for ports and public utility districts.

*Statutory Maximum Rates for Districts:* RCW 84.52.043 establishes maximum levy rates for the various types of taxing districts (state, counties, cities and towns, fire districts, and the like). In addition, this statute establishes a maximum aggregate rate of \$5.90 per \$1,000 of assessed value for counties, cities, fire districts, library districts, and certain other junior taxing districts. The state levy

for support of common schools is not subject to the \$5.90 limit, although it is subject to the constitutional \$10 limit.

*The 101% Limit:* In 1971, Chapter 84.55 RCW established a limitation on the increase in regular property taxes for taxing districts. The current limitation each year for most districts is 101% of their highest lawful levy since 1985, plus an additional amount to allow for new construction within the district. The 101% limit applies to the total amount of property tax for a taxing district, not to individual properties.

With majority voter approval, districts may raise the 101% limit in order to exercise more levy authority under statutory and constitutional limits.

*Excess levies:* Most districts can submit propositions for additional property tax levies to a vote of the people. Local school districts have no regular levy authority (although they are allocated funds from the statewide school levy), so they receive a substantial portion of their funding from voter-approved excess levies. Excess levies must be authorized by a 60% majority of the voters and such levies are not subject to any of the limitations described above.

### **SALES TAXES:**

The General Fund receives approximately \$325,000 in sales tax revenues annually. This is a volatile revenue source for a City. The economic recession resulted in a decline in sales taxes of approximately \$175,000 (35%) between 2009 and 2012. Several vacant retail office spaces within Normandy Park Towne Center and Manhattan Village (once constructed) will eventually be filled with tenants and potentially generate additional sales taxes. However, the future financial stability of the City will require a significant amount of additional sales taxes.

In 1990, the Legislature passed a bill providing for criminal justice funding to be used strictly for criminal justice purposes in cities and towns. This legislation was originally designed to sunset in January 1994, but in 1993 the Legislature removed the sunset provision. Within this legislation is a condition that a county with a population exceeding 150,000 may implement an additional sales and use tax in the amount of 0.1 percent. King County has implemented this additional tax. Therefore, the City of Normandy Park is a recipient of this funding. Of the additional 0.1 percent, 10 percent is distributed to the County and the other 90 percent is distributed to cities on the basis of population. This source brings in approximately \$130,000 for the City, which supports approximately 1.5 full-time positions in the City's Police Department.

### **OTHER TAXES:**

Other taxes received by the City include the first quarter percent and second quarter percent real estate excise tax ("REET"). REET is recorded into the Capital Improvement Fund (320) and this tax is levied 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. Use of REET funds are designated strictly for capital improvements within the City. State law also requires that capital improvements funded by REET be identified in the City's Six-Year Capital Improvement Plan, which is updated annually by the City Council. It is estimated that the City's Capital Improvement Fund will receive \$170,000 in 2013 and, again, in 2014 from this revenue source.

## **LICENSES & PERMITS:**

This revenue category includes building permits, mechanical permits, plumbing permits, fill/grading permits, sign permits, electrical permits, animal licenses, concealed weapons permits, cable television franchise fees, and business licenses. All licenses and permits are General Fund revenues, except for right-of-way permits which are Street Fund revenues. In prior years, license and permit revenues had consistently averaged around 8% of total General Fund revenues. For this biennial period, this category represents about 5% of General Fund revenues. This is an improvement from the last biennial budget, which had a figure of 2%.

Since 2011 cable television franchise fees have represented around 50% of license and permit revenues. The 2013-2014 Budget estimates building permit revenue at about \$48,000, or 21% of license and permit revenues. Building permit activity in Normandy Park has decreased significantly during the past several years due to the downturn in the housing market and has not yet recovered fully.

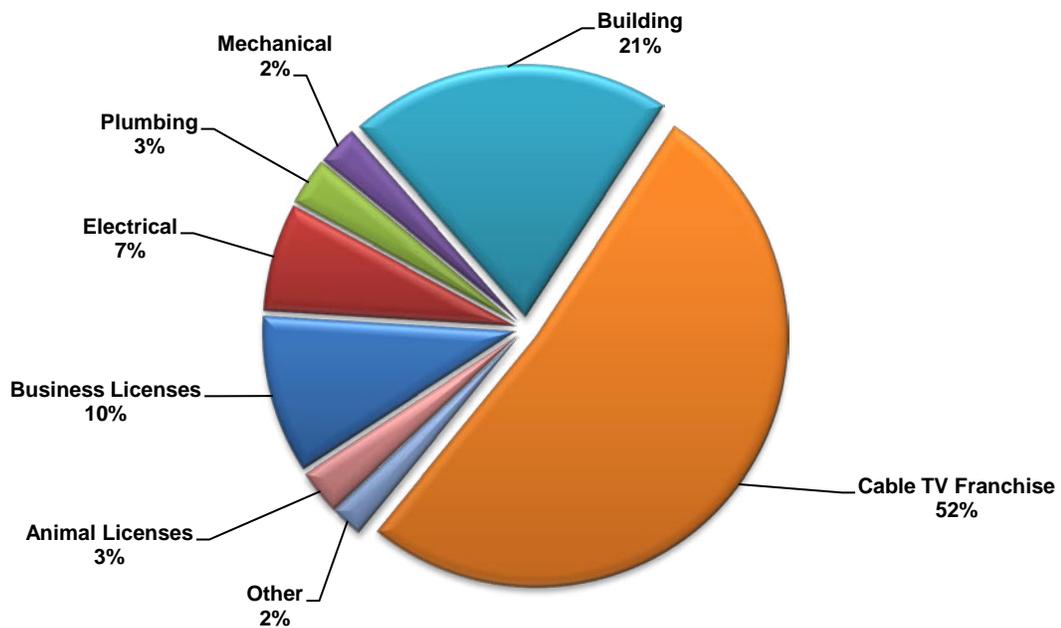


Figure 13. Licenses & Permits By Type: 2013-2014 (Budgeted).

## INTERGOVERNMENTAL STATE SHARED REVENUES:

State shared revenues have reduced significantly during the past few years. For the General Fund, intergovernmental revenues will slightly decrease from approximately 5.5% of all revenues in 2012 to 5.0% of all General Fund revenues in 2014. This is down from approximately 8% in 2010. The following table summarizes the City's State-shared revenue sources and the Funds that record these monies for four years:

Revenue	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Liquor Excise Tax - General Fund	\$31,327	\$33,750	\$23,370	\$5,376	\$20,736
Liquor Board Profits - General Fund	\$44,156	\$49,750	\$48,932	\$57,408	\$56,832
Fuel Taxes - Street Fund	\$133,588	\$142,815	\$128,200	\$132,096	\$134,160
Criminal Justice Revenues - General Fund	\$8,116	\$8,950	\$8,950	\$8,996	\$9,060
<b>TOTAL:</b>	<b>\$217,187</b>	<b>\$235,265</b>	<b>\$209,452</b>	<b>\$203,876</b>	<b>\$220,788</b>

Figure 14. Intergovernmental State Shared Revenues: 2011-2014.

The following definitions provide a summary of the State shared revenues listed above:

*Liquor Excise Taxes:* Cities and towns previously received 28% of all liquor excise taxes collected by the State. They received these funds because they are responsible for policing liquor establishments located within their limits. Two percent of the monies that were received was required to be spent for an approved alcoholism or drug addiction program.

What has changed is the pot of money from which these percentages were pulled. With the passage of Initiative 1183 in 2012, distributions will cease for one year. Furthermore, once they begin occurring again in the fourth quarter of 2013, a large portion of the pot of money (in the vicinity of 35%) will be permanently diverted to the State's General Fund. Lastly, during the course of the each year every successive distribution will become smaller than the last.

*Liquor Board Profits:* Previously, cities and towns receive 40% of liquor store profits. Again, two percent of these funds had to be spent for an approved alcoholism or drug addiction program.

Per Initiative 1183, only disbursement amounts will change with respect to liquor board profits. An amount equal to approximately 125% of 2011's disbursements will be distributed to municipalities each year. The drawback of this perceived boon, however, is that there is currently no clause in the new law regarding increasing this amount for future disbursements. The amount set aside for municipalities is static, a dollar amount as opposed to a percentage of profits from each year, and, as such, will decrease in value over the years as inflation increases.

*Motor Vehicle Fuel Taxes:* The motor vehicle fuel tax is a "unit tax," a set number of cents per gallon, as compared to an "ad valorem" tax, where the tax rate is a percent of the price per gallon. In Washington, the tax is \$0.375 cents per gallon. Cities and towns receive approximately 10.7 percent of the funds, which is distributed on a per capita basis. The City of Normandy Park will receive an estimated \$20.64 per capita in 2013-2014. Motor Vehicle Fuel Tax funds must be used for street maintenance or improvements.

*Criminal Justice Revenues:* With the repeal of the motor vehicle excise tax, the only money that cities receive by statute comes from language that transfers from the State General Fund will be made to two criminal justice accounts for use by cities under RCW 82.14.320 and RCW 82.14.330. Seventy percent of the revenue distributed under RCW 82.14.330 is solely based on population. The funds must be used for law enforcement programs, domestic violence prevention programs, and child abuse prevention programs. The City of Normandy Park will receive an estimated \$1.15 per capita in 2013-2014.

**CHARGES FOR GOODS & SERVICES:**

This category includes general photocopying charges, law enforcement services like fingerprinting, engineering fees, zoning and subdivision fees, plan checking fees, SEPA fees, recreation program fees, passport application processing fees, shoreline permit fees, event admission charges, stormwater utility charges, and preschool fees. Revenues in this category are essentially funded by those citizens and others who directly use the particular service.

The following table summarizes charges for goods & services by fund for four years:

<b>Fund</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
General Fund (001)	\$143,564	\$166,050	\$174,750	\$231,409	\$232,549
Arts Commission Fund (104)	\$1,460	\$1,500	\$1,390	\$1,300	\$1,300
Stormwater Utility Fund (402)	\$591,742	\$557,295	\$559,895	\$557,695	\$557,695
<b>TOTAL:</b>	<b>\$736,766</b>	<b>\$724,845</b>	<b>\$736,035</b>	<b>\$790,404</b>	<b>\$791,544</b>

Figure 15. Charges for Goods & Services: 2008-2014.

As shown in the table above charges for goods and services is expected to increase significantly over the 2012 estimated amounts. However, the General Fund charges and services revenues are expected to remain well below the 2008 level due to decreased building permit activity.

**FINES & FORFEITURES:**

The fines and forfeitures category essentially consists of traffic infractions, non-traffic infractions, parking infractions, and other police related fines. The City of Normandy Park’s Municipal Court is operated by the City of Des Moines through an interlocal agreement. This arrangement began in 2005. The General Fund budget for the fines and forfeitures category is \$51,700 in 2013 and \$53,251 in 2014. Revenue from these sources is expected to remain fairly consistent for the next biennial period:

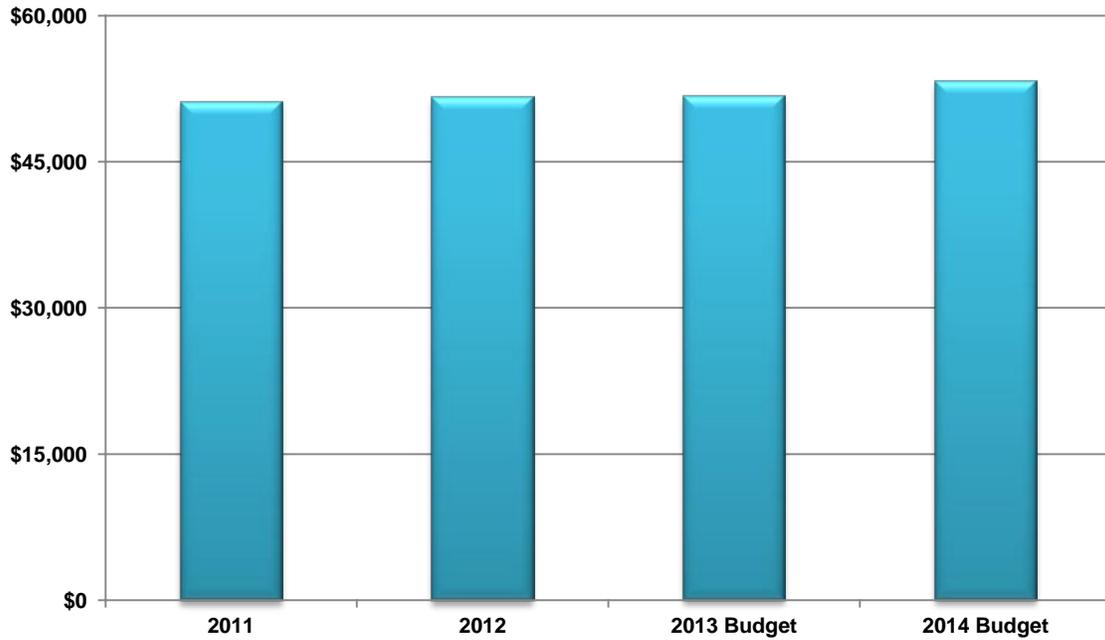


Figure 16. Fines & Forfeitures: 2011-2014.

**MISCELLANEOUS/OTHER SOURCES:**

Miscellaneous revenues and other sources include interest income, pea patch rentals, facility rentals, grants, and operating transfers from other funds. General Fund interest earnings are estimated at about \$2,000 for 2013 and 2014. The majority of the City's investments are in the State Investment Pool and are earning a return of approximately 1.0%. The State Pool is an excellent place for the City to invest funds due to the security, ease, and low investment costs. With a small Finance Department staff, time is spread thin and only limited functions can be performed. Facility rentals, which include the Recreation Center and Marvista Park Shelter, are estimated at \$33,250 for each year.

# **GENERAL FUND**

**GENERAL FUND:**

The General Fund is used to account for all receipts and disbursements associated with ordinary City operations that are not required to be accounted for in another Fund.

There is only one General Fund and its number is 001.

# GENERAL FUND REVENUE & EXPENDITURE SUMMARY

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Beg. Fund Bal., Jan. 1	\$385,396	\$653,301	\$261,921	\$360,387	\$489,936
Add: Op. Rev.	\$3,737,765	\$4,277,341	\$3,752,044	\$4,297,453	\$4,399,765
Add: Other Non-Op Rev.	\$0	\$0	\$0	\$0	\$0
Add: Other Rev.	\$651,185	\$0	\$0	\$0	\$0
Less: Expenditures	\$4,218,425	\$3,934,953	\$3,458,577	\$3,811,904	\$4,003,438
Less: Op. Trans. Out	\$294,000	\$539,353	\$195,000	\$356,000	\$355,000
<b>End Fund Bal., Dec. 31</b>	<b>\$261,921</b>	<b>\$456,336</b>	<b>\$360,388</b>	<b>\$489,936</b>	<b>\$531,263</b>

Figure 17. General Fund Balance Summary By Year: 2011-2014.

<b>OPERATING REVENUES</b>					
Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
<b>Taxes</b>					
Property Tax	\$1,463,689	\$1,471,305	\$1,478,326	\$1,752,254	\$1,769,777
Sales/Use Tax	\$302,497	\$424,275	\$314,400	\$323,832	\$333,547
Sales/Use-CJ	\$127,959	\$140,255	\$128,375	\$129,780	\$133,674
Utility Tax-Elec.	\$255,282	\$271,374	\$271,374	\$268,199	\$276,245
Utility Tax-Gas	\$149,024	\$165,164	\$152,005	\$156,565	\$161,262
Utility Tax-Solid	\$38,524	\$79,070	\$55,550	\$40,475	\$41,688
Utility Tax-TV	\$120,595	\$134,147	\$129,147	\$133,021	\$137,010
Utility Tax-Tele.	\$207,157	\$235,775	\$235,775	\$242,850	\$250,133
Utility Tax-Stormwater	\$0	\$0	\$16,693	\$33,386	\$33,386
<i>Subtotal:</i>	<b>\$2,664,727</b>	<b>\$2,921,365</b>	<b>\$2,781,645</b>	<b>\$3,080,362</b>	<b>\$3,136,722</b>
<b>Licenses &amp; Permits</b>					
Cond. Use Perm.	\$0	\$100	\$0	\$100	\$100
Bus. Lic. Fee	\$23,615	\$21,600	\$22,500	\$23,500	\$24,000
TV Franchise	\$115,079	\$98,833	\$117,381	\$119,728	\$122,123
Bldg. Perm.	\$45,302	\$47,000	\$54,012	\$47,930	\$48,898
Mech. Perm.	\$9,335	\$5,000	\$6,500	\$6,000	\$6,200
Plumb. Perm.	\$6,810	\$4,500	\$5,800	\$7,084	\$7,225
Fill/Grade Perm.	\$3,980	\$1,400	\$1,400	\$1,476	\$1,552
Sign Perm.	\$0	\$100	\$0	\$500	\$500
Elec. Perm.	\$15,572	\$9,700	\$20,370	\$16,100	\$16,350
Aban./Tank Perm.	\$1,200	\$550	\$900	\$500	\$500
Temp. Cont. Fee	\$500	\$2,400	\$1,000	\$750	\$1,000
Animal Lic.	\$6,390	\$4,800	\$6,200	\$6,700	\$6,800

Figure 18. General Fund Revenue & Other Financing Sources Summary By Year: 2011-2014.

(Continued on next page).

<b>OPERATING REVENUES</b>					
<b>Description</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Conc. Weapon	\$1,333	\$1,350	\$1,350	\$1,375	\$1,400
<i>Subtotal:</i>	<i>\$229,116</i>	<i>\$197,333</i>	<i>\$237,413</i>	<i>\$231,743</i>	<i>\$236,648</i>
<b>Intergovernmental Revenue</b>					
CJ - Population	\$1,418	\$1,650	\$1,650	\$1,650	\$1,650
CJ - Special	\$5,352	\$5,650	\$5,650	\$5,696	\$5,760
DUI - Other	\$1,346	\$1,750	\$1,750	\$1,664	\$1,728
Liquor Excise	\$31,327	\$33,750	\$23,370	\$5,376	\$20,736
Liquor Brd. Prof.	\$44,156	\$49,750	\$48,932	\$57,408	\$56,832
NP MPD ILA	\$286,534	\$544,390	\$238,209	\$350,545	\$376,789
CJTC Reimburs.	\$13,200	\$0	\$2,200	\$0	\$0
Other General Govt	\$1,307	\$6,500	\$1,000	\$0	\$0
Other Intergov.	\$716	\$0	\$1,000	\$0	\$0
<i>Subtotal:</i>	<i>\$385,356</i>	<i>\$643,440</i>	<i>\$323,761</i>	<i>\$422,339</i>	<i>\$463,495</i>
<b>Other Charges For Service</b>					
Photocopy	\$1,419	\$400	\$700	\$500	\$500
Passport App.	\$2,368	\$3,000	\$2,400	\$2,440	\$2,500
Fingerprinting	\$2,811	\$2,100	\$3,000	\$2,160	\$2,235
Eng. Fee	\$7,909	\$29,750	\$38,000	\$100,000	\$100,000
Animal Shelter	\$1,498	\$0	\$1,000	\$2,500	\$2,600
Zone/Plan Fee	\$840	\$600	\$1,200	\$865	\$950
Plan Review Fee	\$24,885	\$22,450	\$22,450	\$23,124	\$23,820
Other Dev.	\$4,475	\$0	\$3,500	\$3,200	\$3,300
SEPA Fee	\$3,650	\$2,400	\$1,050	\$4,120	\$4,144
Variance Fee	\$250	\$0	\$250	\$0	\$0
Field Use Fee	\$4,260	\$11,300	\$11,300	\$5,000	\$5,000
Rec. Prog. Fee	\$0	\$5,000	\$0	\$0	\$0
Rec. Prog. PS	\$82,373	\$79,050	\$84,000	\$84,000	\$84,000
PS Field Trip Fee	\$2,344	\$3,500	\$3,500	\$3,500	\$3,500
Yoga Fee	\$4,492	\$4,000	\$2,400	\$0	\$0
Boot Camp Fee	\$0	\$2,500	\$0	\$0	\$0
<i>Subtotal:</i>	<i>\$143,574</i>	<i>\$166,050</i>	<i>\$174,750</i>	<i>\$231,409</i>	<i>\$232,549</i>
<b>Fines &amp; Forfeitures</b>					
Muni. Court Proc.	\$51,088	\$55,900	\$51,599	\$51,700	\$53,251
<i>Subtotal:</i>	<i>\$51,088</i>	<i>\$55,900</i>	<i>\$51,599</i>	<i>\$51,700</i>	<i>\$53,251</i>
<b>Miscellaneous Revenue</b>					
Invest. Int.	\$712	\$1,900	\$200	\$200	\$200
Int. Sales Tax	\$279	\$800	\$400	\$300	\$300
Facility Rent.	\$28,811	\$33,250	\$33,250	\$33,250	\$33,250
Pea Patch Rent.	\$805	\$700	\$728	\$700	\$700
Concession Proc.	\$33	\$0	\$0	\$0	\$0
History Books	\$20	\$0	\$0	\$0	\$0
Priv. Donations	\$2,018	\$0	\$1,400	\$0	\$0
Forf. \$ & Sales	\$37	\$1,000	\$4,212	\$250	\$250
Cashier's S/O	(\$4)	\$0	\$0	\$0	\$0
Other	\$40,829	\$10,000	\$3,725	\$2,000	\$2,000
Appeals	\$0	\$500	\$0	\$0	\$0
<i>Subtotal:</i>	<i>\$73,540</i>	<i>\$48,150</i>	<i>\$43,915</i>	<i>\$36,700</i>	<i>\$36,700</i>
<b>Total:</b>	<b>\$3,547,401</b>	<b>\$4,032,238</b>	<b>\$3,613,083</b>	<b>\$4,054,253</b>	<b>\$4,159,365</b>

(Continued on next page).

<b>OPERATING REVENUES</b>					
<b>NON-OPERATING REVENUES (GRANTS)</b>					
<b>Description</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Traffic Safety	\$2,802	\$0	\$1,305	\$0	\$0
Dept. Of Comm.	\$74,439	\$0	\$48,553	\$0	\$0
FEMA Reimb.	\$100	\$0	\$0	\$0	\$0
EMPG	\$11,081	\$0	\$4,000	\$6,200	\$3,400
Dept. of Eco. SMP	\$12,004	\$0	\$0	\$0	\$0
DOE Coord./Prev.	\$24,762	\$24,775	\$24,775	\$63,500	\$63,500
Unanticipated	\$2,375	\$162,000	\$2,000	\$100,000	\$100,000
Burien Health Grant	\$2,636	\$0	\$0	\$0	\$0
LHWMP	\$21,293	\$21,578	\$21,578	\$22,500	\$22,500
WR/R	\$38,884	\$36,750	\$36,750	\$51,000	\$51,000
<b>Total:</b>	<b>\$190,376</b>	<b>\$245,103</b>	<b>\$138,961</b>	<b>\$243,200</b>	<b>\$240,400</b>
<b>OTHER FINANCING SOURCES</b>					
<b>Description</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Other Non-Rev.	\$651,185	\$0	\$0	\$0	\$0
<b>Total:</b>	<b>\$651,185</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL:</b>					
<b>Description</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>Grand Total:</b>	<b>\$4,388,962</b>	<b>\$4,277,341</b>	<b>\$3,752,044</b>	<b>\$4,297,453</b>	<b>\$4,399,765</b>

<b>Department / Description</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
<b>EXPENDITURES</b>					
<b>Legislative (511)</b>					
<b>Legislative Services (511-60):</b> These are the expenses related to City Council actions and activities.	\$23,058	\$32,325	\$28,335	\$56,575	\$31,575
<b>Voter Registration Services (511-80):</b> This programs is for the City's share of voter registration and election services.	\$11,433	\$10,000	\$11,600	\$11,400	\$11,400
<b>Executive (513)</b>					
<b>City Manager's Office (513-10):</b> This program provides for the operating expenses for the City Manager's office.	\$218,792	\$249,024	\$217,090	\$241,737	\$256,078
<b>Risk Management (513-10-46):</b> Included in this category are the majority of the costs for general liability and property insurance for the City. The Stormwater Fund and the Street Fund also pay a portion of the insurance premiums.	\$74,093	\$77,500	\$74,500	\$64,954	\$68,200

Figure 19. General Fund Expenditure Summary: 2011-2014.

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Department / Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
<b>EXPENDITURES</b>					
<b>Legal Services (515-10, 20):</b> This program includes expenses for legal services paid to the City's contract corporate legal counsel, special legal counsel, and prosecuting attorney.	\$167,816	\$124,500	\$243,000	\$193,000	\$196,000
<b>Employee Training (516-40):</b> This program reflects the travel and training expenses for all departments in the City. Prior to 2009, Police Department training was provided for in the departmental budget.	\$11,553	\$17,555	\$10,320	\$25,996	\$21,156
<b>Natural Resources (531-70):</b> This program includes the expenses for Puget Sound Air Quality.	\$3,966	\$4,300	\$4,300	\$4,200	\$4,200
<b>Finance (514)</b>					
<b>Finance Administration (514-10):</b> This program reflects expenses for the Finance Department.	\$197,286	\$310,902	\$184,402	\$316,963	\$334,108
<b>Auditing Services (514-20):</b> This program accounts for the costs related to the State-mandated bi-annual audit.	\$14,744	\$15,000	\$4,000	\$18,000	\$1,000
<b>Municipal Court (512-40):</b> This program includes expenses for municipal court operations provided through an ILA with the City of Des Moines.	\$46,417	\$60,000	\$47,000	\$61,800	\$63,654
<b>City Clerk (517, 518)</b>					
<b>City Clerk's Office (517-514-30):</b> This program reflects costs for the City Clerk's Office. This cost was combined with Finance prior to 2008.	\$89,433	\$92,588	\$88,463	\$94,498	\$101,549
<b>Central Services (518-518-10):</b> This program reflects the costs for non-departmental supplies and services.	\$73,849	\$95,532	\$78,020	\$102,220	\$105,070
<b>Public Safety (521)</b>					
<b>Law Enforcement Services (521-20, 539-30):</b> This program provides for all Police operating expenses including jail, animal control, and dispatch services.	\$1,700,131	\$1,890,180	\$1,703,236	\$1,642,537	\$1,791,396

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Department / Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
<b>EXPENDITURES</b>					
<b>Civil Service Commission (521-10):</b> This program reflects the costs associated with Civil Service and Police testing.	\$720	\$800	\$800	\$800	\$800
<b>Emergency Management (525-20, 60):</b> This program reflects expenses related to emergency management and emergency preparedness services. Included in Executive prior to 2009.	\$27,908	\$22,000	\$4,000	\$6,200	\$3,400
<b>Public Works (542, 543)</b>					
<b>City Hall (542-518-30):</b> This program reflects the costs related to City Hall maintenance.	\$61,443	\$64,324	\$37,606	\$38,500	\$40,500
<b>Public Works Administration (543-543-10, 30, 40):</b> This program reflects expenses for Public Works Administration and Engineering Services.	\$39,564	\$44,354	\$2,313	\$3,900	\$3,900
<b>Planning (558)</b>					
<b>Planning Services (558-60):</b> This program accounts for short- and long-term land use planning services, community development, and economic development.	\$186,143	\$149,153	\$152,731	\$197,055	\$202,201
<b>Building Services (559-60):</b> The program reflects expenses for building permit application processing, plan review, and code enforcement services.	\$122,040	\$119,474	\$119,849	\$122,584	\$130,867
<b>Recycling Services (537-20):</b> This program accounts for consulting contracts associated with the annual community recycling events conducted in conjunction with the City of Burien.	\$81,574	\$83,103	\$83,103	\$137,000	\$137,000
<b>Parks &amp; Recreation (574, 576)</b>					
<b>Substance Abuse Services (574-566-60):</b> This program reflects the expenses for the treatment of substance abuse provided through King County.	\$1,551	\$2,000	\$2,000	\$2,000	\$2,000

(Continued on next page).

Department / Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
<b>EXPENDITURES</b>					
<b>Preschool Program (574-574-20):</b> This is a self-supporting preschool program and is run out of the Recreation Center (part of Recreation Administration).	\$76,840	\$74,752	\$76,750	\$81,190	\$82,345
<b>Senior Services (576-555-10):</b> The City contracts with the City of Des Moines for senior services.	\$24,145	\$26,000	\$26,000	\$27,000	\$27,500
<b>Recreation Administration (576-574-10):</b> This program reflects the administrative costs for the recreation programs.	\$23,619	\$24,848	\$25,059	\$24,461	\$26,423
<b>Recreation Services (576-574-20):</b> This program reflects the costs of recreation programs, classes, and activities, which are fully supported by user charges.	\$4,545	\$15,500	\$4,500	\$10,500	\$10,500
<b>Recreation Center (576-575-50):</b> This program accounts for all the costs related to the North Building including repairs and maintenance.	\$50,088	\$44,717	\$25,326	\$36,900	\$37,900
<b>Mount Rainier Pool (576-20):</b> This program reflects the costs for the City's share of Mount Rainier Pool operations. The pool ownership will transfer to Highline School District in 2009.	\$0	\$25,000	\$0	\$0	\$0
<b>Parks Maintenance (576-576-10, 70, 80):</b> This program provides for the contractual maintenance for major City parks. Some maintenance is provided in-house by Public Works.	\$234,487	\$259,522	\$204,274	\$289,934	\$312,716
<b>Expenditures Subtotal:</b>	<b>\$3,567,238</b>	<b>\$3,934,953</b>	<b>\$3,458,577</b>	<b>\$3,811,904</b>	<b>\$4,003,438</b>
<b>OTHER FINANCING USES</b>					
Op. Trans.-ERRF (150)	\$0	\$25,000	\$0	\$51,000	\$25,000
Op. Trans.-Street Fund (101)	\$155,000	\$155,000	\$40,000	\$125,000	\$140,000
Op. Trans.-Debt Service Fund (203)	\$139,000	\$155,000	\$155,000	\$180,000	\$190,000
Op. Trans.-Parks (CLOSED)	\$0	\$204,353	\$0	\$0	\$0
Other Non-Expenditures	\$651,185	\$0	\$0	\$0	\$0
<b>Other Financing Uses Subtotal:</b>	<b>\$945,185</b>	<b>\$539,353</b>	<b>\$195,000</b>	<b>\$356,000</b>	<b>\$355,000</b>
<b>GRAND TOTAL:</b>	<b>\$4,512,423</b>	<b>\$4,474,306</b>	<b>\$3,653,577</b>	<b>\$4,167,904</b>	<b>\$4,358,438</b>

# **CITY COUNCIL OVERVIEW**

On November 9, 2010, the City Council of the City of Normandy Park adopted Ordinance No. 859, changing the classification of the City from a second class City to a Non-charter Code City under Chapter 35A.02 RCW. The City's estimated 2012 population is 6,350. The City has seven elected City Councilmembers, each elected to a term of four years. The seven members of the City Council select a Mayor and a Mayor Pro tempore amongst themselves each even-numbered year. The City Council is charged with providing policy direction, legislative action, and budget authority that preserves the health and safety of the citizens of the City.

City Council related budgets fall under "Legislative Services" and are managed by the City Manager. The two Legislative Services budgets include Legislative Services and Voter Registration Services. The detail for both programs can be found following this overview.

## **CITY COUNCIL POSITIONS AND TERMS:**

<b>Councilmember</b>	<b>Position</b>	<b>Term Expires</b>
Clark Brant, Mayor	2	12/31/13
Doug Osterman, Mayor Pro Tem	1	12/31/15
Shawn McEvoy	3	12/31/15
John Rankin	4	12/31/13
Stacia Jenkins	5	12/31/15
Marion Yoshino	6	12/31/13
Susan West	7	12/31/15

# LEGISLATIVE SERVICES

## OVERVIEW:

Department: Legislative (511)  
Program: Legislative Services (511-60)  
Responsible Manager: Cherie Gibson, Interim City Manager

Legislative Services includes the costs related to City Council meetings, training, and other activities. Items included in this Program include dues for the Association of Washington Cities, Puget Sound Regional Council, Southwest King County Economic Development Initiative, Suburban Cities Association, consulting services, and \$400 in training for each Councilmember.

## MAJOR BUDGETARY CHANGES:

A contract fee of \$25,000 for services rendered by a professional executive search firm to fill the vacant City Manager position is estimated for 2013.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

No staffing allocations are made to this Program. All departments work on proposed legislation for City Council review and decision making. The City Councilmembers are unpaid citizens who volunteer their time to the City.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Personnel Benefits	\$20	\$25	\$25	\$25	\$25
Supplies	\$469	\$2,000	\$1,050	\$2,000	\$2,000
Services	\$22,567	\$30,300	\$27,260	\$54,550	\$29,550
<b>Total:</b>	<b>\$23,056</b>	<b>\$32,325</b>	<b>\$28,335</b>	<b>\$56,575</b>	<b>\$31,575</b>

Figure 20. Legislative Expenditures: 2011-2014.

# VOTER REGISTRATION SERVICES

## OVERVIEW:

Department: Legislative (511)  
Program: Voter Registration Services (511-80)  
Responsible Manager: Cherie Gibson, Interim City Manager

Voter Registration Services accounts for the costs related to voter registration and election services. King County provides all services related to voter registration and elections. The City is charged based on calculated costs at the end of the year.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Program.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

No staffing allocations are made to this Program.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Intergovernmental Services	\$11,433	\$10,000	\$11,600	\$11,400	\$11,400
<b>Total:</b>	<b>\$11,433</b>	<b>\$10,000</b>	<b>\$11,600</b>	<b>\$11,400</b>	<b>\$11,400</b>

Figure 21. Voter Registration Services Expenditures: 2011-2014.

# **EXECUTIVE DEPARTMENT OVERVIEW**

The Executive department of the City is staffed by the City Manager and the Assistant to the City Manager. The City Manager is also known as the Chief Executive Officer of the City per RCW 35.18.060. The City Manager has authority over the administration of all departments and programs of the City. The City Manager is responsible for carrying out the policies and legislation passed by the City Council.

The City Manager oversees the legislative budgets for the City Council and the following executive related budgets (most of which follow behind this overview): the City Manager's Office, Risk Management, Legal Services, Employee Training, Civil Service, Natural Resources, Mount Rainier Pool, and Municipal Court Services.

## **GOALS, OBJECTIVES, AND PERFORMANCE MEASURES:**

### Mission Statement:

To provide services that meet the needs and exceed the expectations of our customers.

### Goal:

Deliver responsive and efficient services to the community, the City Council, and employees through leadership that encourages participation, proactive problem solving and provides a safe and healthy place to live and work.

*Objective #1:* Respond to 90% of all telephone, written, and verbal inquiries within 48 hours.

### Measures:

Input: - Labor hours for responding to inquiries.

Output: - Number of inquiries.

Efficiency: - Cost per inquiry.

Outcome: - Percentage of inquiries responded to within 48 hours.

*Objective #2:* Provide 100% funding and attendance for necessary training identified by all departments in the budget.

### Measures:

Input: - Expenditures for training.  
- Labor hours to attend training.

Output: - Number of necessary training classes attended.

Efficiency: - Average cost per training class attended.

Outcome: - Percentage of employees that attended necessary training classes.

**EXECUTIVE POSITION INVENTORY:**

<b>POSITION TITLE</b>	<b>FTE's</b>	<b>RANGE MIN</b>	<b>RANGE MAX</b>
City Manager	1.00	Contractual	Contractual
Assistant to the City Manager	0.80	\$3,415/month	\$4,552/month
<b>TOTAL FTE's:</b>	<b>1.80</b>		

Figure 22. Executive Department FTE Inventory: 2013-2014.

# CITY MANAGER'S OFFICE

**OVERVIEW:**

Department: Executive (513)

Program: City Manager's Office (513-10)

Responsible Manager: Cherie Gibson, Interim City Manager

City Manager's Office includes the administrative costs of operating the City Manager's Office. These costs include salaries and benefits for 1.80 FTE's, miscellaneous services, membership dues, and professional services for special projects.

**MAJOR BUDGETARY CHANGES:**

Due to the vacant City Manager position as of October 2012 as well as the April 2013 expected hire date of a new City Manager, the City Manager position for 2013 is expected to be funded for eight months and twelve months for 2014.

**ADDITIONAL REVENUE SOURCES:**

None.

**STAFFING OVERVIEW:**

City Manager's Office has two full-time employees including the City Manager and an Assistant to the City Manager. The primary responsibility of the City Manager is to serve as the Chief Executive Officer of the City. Other City Manager responsibilities include planning, directing, supervising, and administering programs, goals, policies, ordinances, etc. for all City departments.

The Assistant to the City Manager (0.80 FTE's) performs administrative functions for the City Manager, including the preparation of correspondence, meeting coordination and special projects. Other key functions of the Assistant to the City Manager are risk management, employee safety programs, and human resources.

**EXPENDITURES:**

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	1.80	1.80	1.80	1.80	1.80
Salaries & Wages	\$161,087	\$165,025	\$165,025	\$167,445	\$177,025
Personnel Benefits	\$43,392	\$49,899	\$47,295	\$50,317	\$55,078
Supplies	\$285	\$0	\$150	\$0	\$0
Services	\$7,038	\$16,300	\$2,100	\$13,475	\$13,475
Intergovernmental Services	\$3,000	\$16,000	\$0	\$7,500	\$7,500
Capital Outlay	\$1,472	\$1,800	\$0	\$1,000	\$1,000
Debt Service: Principal	\$2,520	\$0	\$2,520	\$2,000	\$2,000
<b>Total:</b>	<b>\$218,794</b>	<b>\$249,024</b>	<b>\$217,090</b>	<b>\$241,737</b>	<b>\$256,078</b>

Figure 23. City Manager's Office Expenditures: 2011-2014.

# RISK MANAGEMENT

## OVERVIEW:

Department: Executive (513)  
Program: Risk Management (513-10-46)  
Responsible Manager: Cherie Gibson, Finance Director

Risk Management accounts for the majority of all expenses related to the City's general liability insurance expenditures. The Street Fund and Stormwater Utility Fund also pay a portion of the City's insurance to more accurately and fairly charge expenditures to the City's accounting funds.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Program.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

No staffing allocations are made to this Program. The Risk Management function is handled by the Finance Director, which is funded out of Finance Administration.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Services	\$74,093	\$77,500	\$74,500	\$64,954	\$68,200
<b>Total:</b>	<b>\$74,093</b>	<b>\$77,500</b>	<b>\$74,500</b>	<b>\$64,954</b>	<b>\$68,200</b>

Figure 24. Risk Management Expenditures: 2011-2014.

# LEGAL SERVICES

## OVERVIEW:

Department: Executive (513)  
Program: Legal Services (515-10, 20)  
Responsible Manager: Cherie Gibson, Interim City Manager

Legal Services represents three positions: City Attorney, Prosecuting Attorney, and Public (inclusive of Special Legal Counsel). The City Attorney is retained as a contracted service and advises the City in all legal matters pertaining to City business. The City Attorney represents the City in all actions brought by or against City officials and attends the City Council meetings. The City Prosecuting Attorney is retained as a contracted service and prosecutes all criminal misdemeanors and infractions that occur in the City. The Public Defender is retained as a contracted service and provides legal representation for indigent defendants as provided for in RCW 10.10 Special Legal Counsel.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Program.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

No staffing allocations have been made to this Program. These services are contracted out to private individuals, firms, and organizations.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Services	\$167,816	\$124,500	\$243,000	\$193,000	\$196,000
<b>Total:</b>	<b>\$167,816</b>	<b>\$124,500</b>	<b>\$243,000</b>	<b>\$193,000</b>	<b>\$196,000</b>

Figure 25. Legal Services Expenditures: 2011-2014.

# EMPLOYEE TRAINING

## OVERVIEW:

Department: Executive (513)  
Program: Employee Training (516-40)  
Responsible Manager: Cherie Gibson, Interim City Manager

Employee Training includes training for all City departments. Department managers submit their training requests to the City Manager and then all requests are evaluated based on whether the training is mandatory, important, or would be beneficial to the department and the City. The consolidated training budget provides a summary of all training in one location in the budget.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Program.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

No staffing allocations are made to this Program. Salaries and benefits are charged to the employee's departmental budget.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Services	\$11,553	\$17,555	\$10,320	\$25,996	\$21,156
<b>Total:</b>	<b>\$11,553</b>	<b>\$17,555</b>	<b>\$10,320</b>	<b>\$25,996</b>	<b>\$21,156</b>

Figure 26. Employee Training Expenditures: 2011-2014.

# NATURAL RESOURCES

## OVERVIEW:

Department: Executive (513)

Program: Natural Resources (531-70)

Responsible Manager: Cherie Gibson, Interim City Manager

Natural Resources represents expenditures for pollution control services as required by State law.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Program.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

No staffing allocations are made to this Program.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Intergovernmental Services	\$3,966	\$4,300	\$4,300	\$4,200	\$4,200
<b>Total:</b>	<b>\$3,966</b>	<b>\$4,300</b>	<b>\$4,300</b>	<b>\$4,200</b>	<b>\$4,200</b>

Figure 27. Natural Resources Expenditures: 2011-2014.

# **FINANCE DEPARTMENT OVERVIEW**

The Finance Department provides the accounting functions for all departments City-wide, including accounts payable, investments, payroll, grant accounting, revenue receipting, and budget preparation. Finance is also responsible to follow the guidance of the State Auditor's Office and receives a biannual audit by the State to verify legal compliance. A financial report is prepared annually for the State Examiner to review.

## **GOALS, OBJECTIVES, AND PERFORMANCE MEASURES:**

### Goal:

To operate the Finance Department in an efficient, well-organized manner that provides quality services to all customers.

*Objective #1:* Complete 80% of the monthly revenue and expenditure reports within 15 business days after the final day of each month.

### Measures:

Input: - Labor hours to complete journal entries and close each month.

Output: - Monthly revenue and expenditure report.

Efficiency: - Average hours required per month.

Outcome: - Percentage of reports completed within 5 business days after last day of each month.

*Objective #2:* Ninety percent of accounts payable processed within thirty days of receipt.

### Measures:

Input: - Labor hours to distribute invoices for approval by department managers.  
- Labor hours to process payments.  
- Number of invoices processed.

Output: - Warrants processed.

Efficiency: - Average hours per month required to process accounts payable.  
- Average number of days required to process payment after invoice is received.

Outcome: - Percentage of invoices paid within 30 days of receipt.

**FINANCE POSITION INVENTORY:**

<b>POSITION TITLE</b>	<b>FTE's</b>	<b>RANGE MIN</b>	<b>RANGE MAX</b>
Finance Director	1.00	\$6,533/month	\$8,710/month
Accounting Specialist	1.00	\$3,415/month	\$4,552/month
<b>TOTAL FTE's:</b>	<b>2.00</b>		

Figure 28. Finance Department FTE Inventory: 2013-2014.

# FINANCE ADMINISTRATION

## OVERVIEW:

Department: Finance (514)  
Program: Finance Administration (514-10)  
Responsible Manager: Cherie Gibson, Finance Director

Finance Administration includes the administrative operating costs for the Finance Department. These costs includes the salaries and benefits for two staff positions, office supplies for finance related functions, financial consulting services, and dues.

## MAJOR BUDGETARY CHANGES:

Due to the vacant City Manager position as of October 2012, the City's Finance Director was named the Interim City Manager. The Interim City Manager position is scheduled to last until April 2013.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

Finance Administration performs the functions related to budgeting, accounts payable, accounts receivable, payroll, and investments. The salaries and benefits for two employees are allocated to this program.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	2.00	2.00	2.00	2.00	2.00
Salaries & Wages	\$131,217	\$131,500	\$117,000	\$137,000	\$146,400
Personnel Benefits	\$47,392	\$55,102	\$48,800	\$58,313	\$65,158
Supplies	\$18	\$250	\$0	\$250	\$250
Services	\$6,829	\$110,050	\$6,750	\$109,450	\$109,500
Intergovernmental Services	\$7,887	\$8,500	\$7,852	\$8,000	\$8,500
Capital Outlay	\$3,942	\$5,500	\$4,000	\$3,950	\$4,300
<b>Total:</b>	<b>\$197,285</b>	<b>\$310,902</b>	<b>\$184,402</b>	<b>\$316,963</b>	<b>\$334,108</b>

Figure 29. Finance Administration Expenditures: 2011-2014.

# AUDITING SERVICES

## OVERVIEW:

Department: Finance (514)  
Program: Auditing Services (514-20)  
Responsible Manager: Cherie Gibson, Finance Director

Auditing Services was established to account for costs related to the City's State-mandated audit on the City's records and financial transactions. Effective in 1996, the City began receiving biennial audits. However, if the City receives Federal funds, it is likely that an audit will be required each year Federal funds are received.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Program.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

No staffing allocations are made to this Program. Services for this program are provided by the State Auditor's Office.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Intergovernmental Services	\$14,744	\$15,000	\$4,000	\$18,000	\$1,000
<b>Total:</b>	<b>\$14,744</b>	<b>\$15,000</b>	<b>\$4,000</b>	<b>\$18,000</b>	<b>\$1,000</b>

Figure 30. Auditing Services Expenditures: 2011-2014.

# **MUNICIPAL COURT SERVICES**

## **OVERVIEW:**

**Department:** Finance (514)  
**Program:** Municipal Court (512-40)  
**Responsible Manager:** Cherie Gibson, Finance Director

The City of Normandy Park's Municipal Court Services are provided by the City of Des Moines through an interlocal agreement. Court filing fees are established through the agreement for certain criminal actions and traffic infractions. Services provided by the Court include those imposed by State statute, Court rule, local ordinance, or other regulations for the filing, processing, adjudication, and penalty enforcement of all traffic and/or other civil actions and all criminal violations of City ordinances filed or to be filed by the City in Court.

## **MAJOR BUDGETARY CHANGES:**

No major budgetary changes are anticipated for this Program.

## **ADDITIONAL REVENUE SOURCES:**

Revenues related to Municipal Court Services are collected by the City of Des Moines Municipal Court and submitted to the City of Normandy Park on a monthly basis. Annual Municipal Court revenues are expected to be approximately \$51,700 in 2013 and \$53,251 in 2014.

## **STAFFING OVERVIEW:**

No staffing allocations have been made to this Program.

## **EXPENDITURES:**

<b>Description</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Services	\$46,417	\$60,000	\$47,000	\$61,800	\$63,654
<b>Total:</b>	<b>\$46,417</b>	<b>\$60,000</b>	<b>\$47,000</b>	<b>\$61,800</b>	<b>\$63,654</b>

Figure 31. Municipal Court Services Expenditures: 2011-2014.

# OPERATING TRANSFERS

## OVERVIEW:

Department: Finance (514)

Program: Operating Transfers (597-10, 30, 70)

Responsible Manager: Cherie Gibson, Finance Director

Operating Transfers represent transfers of funds from one Fund to another when both are part of the same reporting entity. The City of Normandy Park transfers funds from the General Fund to the Street Fund (101) for street maintenance and repair, the Arts Commission Fund (104) for arts and cultural services, the Equipment Reserve and Replacement Fund (“EFFR”) (150) to pay for capital equipment items, and the Debt Service Fund (203) to pay principle and interest costs on General Obligation debt.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Program.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

No staffing allocations have been made to this Fund.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Interfund Payment	\$294,000	\$539,353	\$195,000	\$356,000	\$355,000
<b>Total:</b>	<b>\$294,000</b>	<b>\$539,353</b>	<b>\$195,000</b>	<b>\$356,000</b>	<b>\$355,000</b>

Figure 32. Operating Transfers Expenditures: 2011-2014.

# **CITY CLERK'S OFFICE OVERVIEW**

The City Clerk's Office is responsible for preparing City Council meeting minutes, tracking legislative policy development, publishing and recording all legal documents, serving as custodian of the public records, issuing pet licenses, business licenses, processing passport applications, and maintaining contracts.

The City Clerk is also responsible for administrative support. This includes scheduling meetings and meeting rooms as well as ordering building maintenance supplies and City-wide office supplies. The City Clerk's Office acts as the main City receptionist, answers telephone calls, and is the first point of contact with customers.

## **GOALS, OBJECTIVES, AND PERFORMANCE MEASURES:**

### Goal:

To operate the City Clerk's Office in an efficient, well-organized manner that provides quality services to all customers.

*Objective #1:* Complete 90% of City Council Agenda Packets by 5:00 p.m. on the Thursday before each meeting.

### Measures:

Input: - Labor hours spent compiling packets.

Output: - Number of Agenda Packets.

Efficiency: - Average time spent per agenda item.

Outcome: - Percentage of agenda packets completed by 5:00 p.m. on the Thursday before each meeting.

*Objective #2:* One-hundred percent of all meeting minutes completed in draft form within 15 calendar days following each City Council meeting.

### Measures:

Input: - Labor hours to type meeting minutes.

Output: - Pages of meeting minutes produced.

Efficiency: - Average time spent per meeting.

Outcome: - Percentage of meeting minutes completed in draft form within 15 calendar days following each City Council meeting.

**CITY CLERK'S OFFICE POSITION INVENTORY:**

<b>POSITION TITLE</b>	<b>FTE's</b>	<b>RANGE MIN</b>	<b>RANGE MAX</b>
City Clerk	1.00	\$4,792/month	\$6,389/month
<b>TOTAL FTE's:</b>	<b>1.00</b>		

Figure 33. City Clerk's Office's FTE Inventory: 2013-2014.

# CITY CLERK'S OFFICE ADMINISTRATION

## OVERVIEW:

Department: City Clerk's Office (517)  
Program: City Clerk's Office Administration (514-30)  
Responsible Manager: Debbie Burke, City Clerk

In 2008, the City Clerk's Office Administration Program was separated from the Finance Department to improve program management and due to elimination of the Assistant City Manager position in 2008. The City Clerk is a mandatory position of the City and is responsible for official records of the City, licensing, public notices and legal publications, primary reception for incoming telephone calls, and counter customers as well as general administrative support.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Program.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

One full-time position is funded in the City Clerk's Program.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	1.00	1.00	1.00	1.00	1.00
Salaries & Wages	\$67,555	\$64,600	\$64,600	\$66,200	\$70,700
Personnel Benefits	\$19,043	\$21,898	\$20,663	\$22,683	\$25,264
Supplies	\$256	\$150	\$60	\$0	\$0
Services	\$2,579	\$5,940	\$3,140	\$5,615	\$5,585
<b>Total:</b>	<b>\$89,433</b>	<b>\$92,588</b>	<b>\$88,463</b>	<b>\$94,498</b>	<b>\$101,549</b>

Figure 34. City Clerk's Office Administration Expenditures: 2011-2014.

# CENTRAL SERVICES

## OVERVIEW:

Department: Non-Departmental (518)  
Program: Central Services (518-10)  
Responsible Manager: Cherie Gibson, Finance Director

Central Services was established to account for expenditures related to non-departmental or shared costs, such as general operating supplies, postage, printing, telephone, and computer network. Prior to 2009, these expenses were spread throughout departmental budgets or included in Finance Administration.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Program.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

No staffing allocations have been made to this Program.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Supplies	\$6,078	\$10,350	\$4,800	\$8,450	\$8,800
Services	\$58,332	\$57,300	\$58,900	\$80,800	\$83,300
Capital Outlay	\$9,438	\$27,882	\$14,320	\$12,970	\$12,970
<b>Total:</b>	<b>\$73,848</b>	<b>\$95,532</b>	<b>\$78,020</b>	<b>\$102,220</b>	<b>\$105,070</b>

Figure 35. Central Services Expenditures: 2011-2014.

# **PUBLIC SAFETY OVERVIEW**

In 1992, The Normandy Park Police Department earned accreditation through the Washington Association of Sheriffs and Police Chiefs. Accreditation requires attaining and maintaining a high level of standards.

Public Safety provides all police services and emergency preparedness services for the citizens of Normandy Park. These services include routine and designated patrol, investigations, and enforcement of all laws and ordinances. In addition, emergency preparedness services include ensuring appropriate plans, supplies, coordination, and resources are available for responses to disasters, public education, and continuity of government operations.

Public Safety also manages the evidence and property room. The Department follows State guidelines for property management, and is audited by the State Auditor's Office biannually.

Public Safety, through the Director of Public Safety (Chief of Police), is responsible for the issuance of several types of permits, traffic statistics, and crime reports that are submitted to the City Council.

## **GOALS, OBJECTIVES, AND PERFORMANCE MEASURES:**

### Goal:

Maintain a safe and secure living and working environment for the citizens and employees of Normandy Park.

*Objective #1:* One-hundred percent of Lexipol Standard Operating Procedures Manual implemented by December 31, 2014.

### Measures:

Input:

- Costs of developing, training, and implementing standard operating procedures.
- Labor hours to develop procedures.

Output:

- Updated standard operating procedures manual.
- Department personnel trained and knowledgeable about current standard operating procedures.

Efficiency: - Average number of employee hours spent per procedure.

Outcome: - Percentage of Standard Operating Procedures Manual Completed and Implemented by December 31, 2014.

**PUBLIC SAFETY POSITION INVENTORY:**

<b>POSITION TITLE</b>	<b>FTE's</b>	<b>RANGE MIN</b>	<b>RANGE MAX</b>
Police Chief	1.00	\$6,533/month	\$8,710/month
Assistant Police Chief	0.00	\$5,579/month	\$7,440/month
Police Records Manager	1.00	\$3,415/month	\$4,552/month
Police Records Specialist	0.50	\$16.97/hour	\$22.66/hour
Sergeant	2.00	\$5,096/month	\$6,370/month
Police Officer	7.00	\$4,431/month	\$5,540/month
Community Service Officer	1.00	\$3,415/month	\$4,552/month
<b>TOTAL FTE's:</b>	<b>12.50</b>		

Figure 36. Public Safety FTE Inventory: 2013-2014.

# **LAW ENFORCEMENT SERVICES**

## **OVERVIEW:**

**Department:** Public Safety (521)  
**Program:** Law Enforcement Services (521-20, 539-30)  
**Responsible Manager:** Chris Gaddis, Chief of Police

Law Enforcement Services includes the costs for operating the City's Police Department including the salaries, benefits, and uniform costs for 12.5 positions, vehicle operating expenses like fuel and repairs, intergovernmental costs for jail and dispatching services, animal control supplies, and general administrative costs for office supplies, telephones, and postage.

## **MAJOR BUDGETARY CHANGES:**

In March 2012 the then Chief of Police retired. That position was not filled until September 2012 by the then Assistant Chief of Police. There are currently no plans to fill the now vacant Assistant Chief of Police position during the 2013-2014 period.

## **ADDITIONAL REVENUE SOURCES:**

Law Enforcement Services is supported by the additional taxes, fees, and grants:

<b>DESCRIPTION</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Local Criminal Justice Sales Tax	\$9,010	\$9,138
Concealed Pistol Licenses	\$1,375	\$1,400
Fingerprinting	\$2,160	\$2,235
Grants	\$6,200	\$3,400
<b>TOTAL:</b>	<b>\$18,745</b>	<b>\$16,173</b>

Figure 37. Law Enforcement Services Additional Revenue Sources: 2013-2014.

## **STAFFING OVERVIEW:**

Law Enforcement Services has twelve full-time employees and one part-time employee. The employees in this Program are responsible for the enforcement of criminal and traffic laws and are charged with the responsibility of protecting life and property. Some of the functions that are performed in Law Enforcement include affecting an arrest, preparing investigative and other reports, communicating and working with the community in providing general assistance, and assisting with all aspects of emergency situations.

**EXPENDITURES:**

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	12.50	14.50	12.50	12.50	12.50
Salaries & Wages	\$1,040,406	\$1,120,799	\$1,001,350	\$949,600	\$1,036,200
Personnel Benefits	\$365,884	\$426,440	\$387,860	\$359,761	\$412,370
Supplies	\$46,970	\$54,002	\$52,000	\$42,945	\$44,233
Services	\$60,924	\$78,411	\$54,126	\$65,655	\$67,623
Intergovernmental Services	\$185,860	\$206,928	\$206,928	\$213,136	\$219,530
Capital Outlay	\$86	\$3,600	\$600	\$11,070	\$11,070
Debt Service: Principal	\$0	\$0	\$372	\$370	\$370
<b>Total:</b>	<b>\$1,700,130</b>	<b>\$1,890,180</b>	<b>\$1,703,236</b>	<b>\$1,642,537</b>	<b>\$1,791,396</b>

Figure 38. Law Enforcement Services Expenditures: 2011-2014.

# CIVIL SERVICE

## OVERVIEW:

Department: Public Safety (513)  
Program: Civil Service (521-10)  
Responsible Manager: Chris Gaddis, Chief of Police

Civil Service represents the City's Civil Service Commission. The City has a three-member Civil Service Commission that has a regular meeting once per month, as needed, on the third Tuesday at noon at City Hall. When necessary, the Civil Service Commission holds special meetings to discuss pertinent items or issues and at times will act in a quasi-judicial capacity involving Civil Service-covered employees who are appealing disciplinary actions.

The Civil Service Commission makes and enforces rules and regulations regarding examinations for employment, appointments, promotions, transfers, demotions, etc. for Police Department personnel. This program was created as a separate budget in 1993 which enabled City Staff, Councilmembers, and the general public to track costs related to this function.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Program.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

No staffing allocations are made to this Program. The Civil Service Secretary/Examiner work is performed by the Records Specialist. Some of the responsibilities of the Civil Service Secretary include preparing meeting agenda packets and minutes and coordinating all aspects of necessary hearings.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Services	\$720	\$800	\$800	\$800	\$800
<b>Total:</b>	<b>\$720</b>	<b>\$800</b>	<b>\$800</b>	<b>\$800</b>	<b>\$800</b>

Figure 39. Civil Service Expenditures: 2011-2014.

# **EMERGENCY PREPAREDNESS**

## **OVERVIEW:**

**Department:** Public Safety (521)  
**Program:** Emergency Preparedness (525-20, 60)  
**Responsible Manager:** Chris Gaddis, Chief of Police

Emergency Preparedness includes the costs for emergency preparedness supplies, materials, and equipment.

## **MAJOR BUDGETARY CHANGES:**

No major budgetary changes are anticipated for this Program.

## **ADDITIONAL REVENUE SOURCES:**

None.

## **STAFFING OVERVIEW:**

No staffing allocations are made to this Program.

## **EXPENDITURES:**

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Supplies	\$0	\$0	\$4,000	\$0	\$0
Intergovernmental Services	\$27,908	\$22,000	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$6,200	\$3,400
<b>Total:</b>	<b>\$27,908</b>	<b>\$22,000</b>	<b>\$4,000</b>	<b>\$6,200</b>	<b>\$3,400</b>

Figure 40. Emergency Preparedness Expenditures: 2011-2014.

# **PUBLIC WORKS OVERVIEW**

The Public Works Crew provides maintenance of the three square miles of infrastructure for the City. Their work projects include the construction and maintenance of all aspects of the street systems from filling potholes to trimming trees in the right-of way, storm drainage, street lighting, sidewalks, and snow and ice removal. The Public Works staff are also responsible for maintaining and improving the City parks, performing facility maintenance and improvements, and assisting with many other miscellaneous services for City Staff.

The Public Works Department is located in the old City Hall building, which is also the location of Marvista Park where the City's pea patches and rose garden are located. Some services provided by the Public Works Department are contracted out to private contractors when it is more cost effective. Public Works also works closely with Southwest Suburban Sewer District and Highline Water District to ensure that the water and sewer system/infrastructure is maintained at an acceptable level.

Capital improvements for roadways and infrastructure can be found under the Capital Improvement Fund (320). Capital improvements for parks are funded by the Normandy Park Metropolitan Parks District. Capital equipment purchases for Public Works are budgeted under the Equipment Reserve and Replacement Fund (150). Operation, maintenance, and capital improvements related to Stormwater drainage can be found under the Stormwater Utility Fund (402).

## **GOALS, OBJECTIVES, AND PERFORMANCE MEASURES:**

### Goal:

To responsibly and efficiently maintain City road surfaces, storm drainage systems and facilities, traffic control devices, sidewalks, parks, and City buildings.

*Objective #1:* Inspect pathways and play equipment on a monthly basis and maintain, as needed.

### Measures:

- Input: - Labor hours and material.
- Output: - Number of inspections completed.
- Efficiency: - Cost per inspection.
- Outcome: - Percentage of inspections completed.

*Objective #2:* Perform an annual patching of all potholes in the City.

### Measures:

- Input: - Labor hours and material.
- Output: - Number of potholes filled.

Efficiency: - Average cost to fill each pothole.

Outcome: - Percentage of potholes filled.

*Objective #3:* Clean and clear vegetation from all sidewalks once annually.

Measures:

Input: - Labor hours to clean sidewalks.

Output: - Lineal feet of sidewalks cleaned.

Efficiency: - Average cost to clean a lineal foot.

Outcome: - Percentage of City sidewalks cleaned.

*Objective #4:* Inspect, clean, and repair all storm drainage catch basins and retention systems at least once annually.

Measures:

Input: - Labor hours and materials.

Output: - Number of inspections completed.

Efficiency: - Average cost per inspection.

Outcome: - Percentage of retention systems inspected, cleaned, and repaired.

*Objective #5:* Annually inspect, clean, and repair all crosswalks, regulatory, and warning signs throughout the City and make repairs, as needed.

Measures:

Input: - Labor hours and materials for repairs.

Output: - Number of crosswalks and signs inspected, cleaned, and repaired.

Efficiency: - Average cost per sign to service.  
- Average cost per crosswalk to service.

Outcome: - Percentage of crosswalks and signs inspected, cleaned, and repaired.

*Objective #6:* Eighty percent of service requests responded to within 48 hours.

Measures:

Input: - Labor hours to respond to service requests.

Output: - Number of service requests.

Efficiency: - Average employee hours per service request.

Outcome: - Percentage of service requests responded to within 48 hours.

**PUBLIC WORKS POSITION INVENTORY:**

<b>POSITION TITLE</b>	<b>FTE's</b>	<b>RANGE MIN</b>	<b>RANGE MAX</b>
[NONE AT THIS TIME]	0.00	\$0/month	\$0/month
<b>TOTAL FTE's:</b>	<b>0.00</b>		

Figure 41. Public Works FTE Inventory: 2013-2014.

# CITY HALL

## OVERVIEW:

Department: Public Works (542)

Program: City Hall (518-30)

Responsible Manager: Cherie Gibson, Interim City Manager

City Hall is for building maintenance of City Hall. This responsibility is overseen by the Public Works Department. Specific activities included in this area are custodial services, repair and maintenance of the facility and parking lot, and set-up for meetings and events. Utility services costs for City Hall are also included in City Hall. In 2012 the City began contracting out for its janitorial services.

## MAJOR BUDGETARY CHANGES:

Janitorial services were contracted out starting in 2012.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

No staffing allocations are made to this Program.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.33	0.33	0.00	0.00	0.00
Salaries & Wages	\$25,374	\$22,303	\$5,400	\$0	\$0
Personnel Benefits	\$7,693	\$8,021	\$1,006	\$0	\$0
Supplies	\$3,503	\$7,500	\$1,500	\$1,000	\$1,000
Services	\$24,872	\$26,500	\$29,700	\$37,500	\$39,500
<b>Total:</b>	<b>\$61,442</b>	<b>\$64,324</b>	<b>\$37,606</b>	<b>\$38,500</b>	<b>\$40,500</b>

Figure 42. City Hall Expenditures: 2011-2014.

# PUBLIC WORKS ADMINISTRATION

## OVERVIEW:

Department: Public Works (543)  
Program: Public Works Administration (543-10, 30, 40)  
Responsible Manager: Cherie Gibson, Interim City Manager

Prior to 2008, the City Public Works Department was managed by the Public Works Operations Manager and engineering support was provided entirely through private consultants. Following an analysis of the department workload, staffing, and use of consulting services, it was determined that the Public Works Department could become more efficient and cost effective with a Public Works Director who was a licensed professional engineer.

Public Works Administration Program is for the administrative operating costs for the Public Works Department.

## MAJOR BUDGETARY CHANGES:

In December 2011, the Public Works Director was laid off.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

No staffing allocations are made to this Program.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.33	0.33	0.00	0.00	0.00
Salaries & Wages	\$29,027	\$29,030	\$1,800	\$0	\$0
Personnel Benefits	\$9,415	\$10,174	\$263	\$0	\$0
Supplies	\$468	\$1,250	\$200	\$0	\$0
Services	\$655	\$3,900	\$50	\$3,900	\$3,900
<b>Total:</b>	<b>\$39,565</b>	<b>\$44,354</b>	<b>\$2,313</b>	<b>\$3,900</b>	<b>\$3,900</b>

Figure 43. Public Works Administration Expenditures: 2011-2014.

# **COMMUNITY DEVELOPMENT OVERVIEW**

The Community Development Department provides development review, code administration, long range planning, and special project services to the City and its residents. Development review activities include ensuring that all subdivision, construction, land clearing, and other proposed land use actions comply with the Comprehensive Plan and zoning, critical areas, shoreline management, and other relevant provisions of the Municipal Code. Code administration services include enforcement and abatement activities to bring Code violations into compliance, developing Code amendments to address new state and Federal legislation, and correcting Code language conflicts and problems.

Long-range planning services include updating the City's Comprehensive Plan and developing proposed programs, plans of action, and regulations to assist the Council in implementing the goals and objectives of its long-range plan. Special projects may range from developing grant applications and proposals to preparing special planning studies regarding local or regional issues.

## **GOALS, OBJECTIVES, AND PERFORMANCE MEASURES:**

### Goal:

Protect and enhance the community's natural resources and its residential character and services by enforcing the City's land use regulations and by moving the City forward in its efforts to implement the projects and programs called for in its Comprehensive Plan.

*Objective #1:* Ensure that all proposed development receives timely, effective review by completing development permit reviews within 15 business days on 80% of single family new construction, additions, and remodels not involving sensitive areas.

### Measures:

- Input: - Labor hours spent on building permit coordination and review.
- Output: - Number of building permits reviewed.
- Efficiency: - Average number of days per building permit review.
- Outcome: - Percentage of single family building permits reviewed within 15 business days.

*Objective #2:* Shoreline Master Plan Update adopted and implemented by December 31, 2014.

### Measures:

- Input: - Labor hours/consultant time to completed Ordinance and implement.

- Output: - Number of meetings.  
- Number of public informational brochures, flyers, and articles produced.
- Efficiency: - Average staff hours per public informational item created.
- Outcome: - Percentage of Shoreline Master Plan implemented by December 31, 2014.

*Objective #3:* Draft Zoning Code submitted to Planning Commission by December 31, 2014.

Measures:

- Input: - Labor hours/consultant time to completed draft Zoning Code.
- Output: - Number code sections.
- Efficiency: - Average staff hours per code section.
- Outcome: - Percentage of Draft Zoning Code completed and presented to Planning Commission by December 31, 2014.

**COMMUNITY DEVELOPMENT POSITION INVENTORY:**

POSITION TITLE	FTE's	RANGE MIN	RANGE MAX
Senior Planner	1.00	\$4,791/month	\$6,389/month
Planning Technician	1.00	\$3,415/month	\$4,552/month
<b>TOTAL FTE's:</b>	<b>2.00</b>		

Figure 44. Community Development FTE Inventory: 2013-2014.

# PLANNING SERVICES

**OVERVIEW:**

Department: Planning (558)  
Program: Planning Services (558-60)  
Responsible Manager: Cherie Gibson, Interim City Manager

Planning Services includes a portion of the salary and benefit costs for two positions. Planning Services performs both short and long range planning functions including development and zoning work and the preparation of the Comprehensive Plan. In addition to staffing, Planning Services includes engineering consulting costs, advertising and public information notice costs, and other general operating costs.

**MAJOR BUDGETARY CHANGES:**

No major budgetary changes are anticipated for this Program.

**ADDITIONAL REVENUE SOURCES:**

Planning Services is supported by the following fees:

DESCRIPTION	2013 Budget	2014 Budget
Conditional Use Permits	\$100	\$100
Engineering Fees	\$100,000	\$100,000
Zoning & Planning Fees	\$865	\$950
Shoreline Permit Fees	\$0	\$0
SEPA Fees	\$4,120	\$4,144
Grant Proceeds	\$100,000	\$100,000
<b>TOTAL:</b>	<b>\$205,085</b>	<b>\$205,194</b>

Figure 45. Planning Services Additional Revenue Sources: 2013-2014.

**STAFFING OVERVIEW:**

Planning Services are provided in-house by the Senior Planner (0.80 FTE's).

**EXPENDITURES:**

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.80	0.80	0.80	0.80	0.80
Salaries & Wages	\$41,996	\$40,040	\$40,040	\$46,080	\$49,580
Personnel Benefits	\$11,122	\$12,363	\$12,941	\$14,025	\$15,671
Supplies	\$75	\$600	\$600	\$200	\$200
Services	\$124,276	\$92,350	\$95,350	\$132,950	\$132,950
Intergovernmental Services	\$8,676	\$3,800	\$3,800	\$3,800	\$3,800
<b>Total:</b>	<b>\$186,145</b>	<b>\$149,153</b>	<b>\$152,731</b>	<b>\$197,055</b>	<b>\$202,201</b>

Figure 46. Planning Services Expenditures: 2011-2014.

# **BUILDING SERVICES**

## **OVERVIEW:**

**Department:** Community Development (558)  
**Program:** Building Services (559-60)  
**Responsible Manager:** Cherie Gibson, Interim City Manager

The purpose of Building Services is to ensure that construction and related activities undertaken within the City are done in a manner that complies with pertinent local, State, and Federal codes so buildings are safe for occupation and use. As a Program within the Community Development Department, Building Services provides plan review and inspection services for building, mechanical, and plumbing permits. This Program also provides citizens the opportunity for consultation on building construction proposals and inquiry regarding construction on neighboring properties.

## **MAJOR BUDGETARY CHANGES:**

No major budgetary changes are anticipated for this Program.

## **ADDITIONAL REVENUE SOURCES:**

Ideally, 100% of the direct expenses related to Building Services are funded through Building Service revenues as listed below. In addition, Building Service revenues would be sufficient to support administrative and overhead costs related to Building Services, including City Hall, Central Services, City Clerk's Office, Finance, and City Manager's Office. The fees that support Building Services are as follows:

<b>DESCRIPTION</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Building Permits	\$47,930	\$48,898
Mechanical Permits	\$6,000	\$6,200
Plumbing Permits	\$7,084	\$7,225
Sign Permits	\$500	\$500
Electrical Permits	\$16,100	\$16,350
Oil Tank Decommissioning	\$500	\$500
Plan Checking Fees	\$23,124	\$23,820
<b>TOTAL:</b>	<b>\$101,238</b>	<b>\$103,493</b>

Figure 47. Building Services Additional Revenue Sources: 2013-2014.

## **STAFFING OVERVIEW:**

Prior to July 1, 2010, Building Services was managed by the Community Development Director and supported by a Senior Planner and a Planning Technician. However, budget constraints have required the City Manager to take on responsibility for directly managing the Community Development Department. The City contracts for a Building Official and Inspector with the City of Burien. The Building Inspector performs all inspections for plumbing, mechanical, building, and land clear/fill/grade permits. The Planning Technician assists customers with questions and coordinates the permit through the entire permitting process until the permit is issued. Staffing allocations for this Program are as follows: Senior Planner (.20) and Planning Technician (1.00) for a total of 1.20 FTE's.

**EXPENDITURES:**

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	1.20	1.20	1.20	1.20	1.20
Salaries & Wages	\$56,475	\$56,015	\$56,010	\$57,210	\$63,295
Personnel Benefits	\$16,814	\$18,459	\$18,839	\$20,374	\$22,572
Services	\$48,750	\$45,000	\$45,000	\$45,000	\$45,000
<b>Total:</b>	<b>\$122,039</b>	<b>\$119,474</b>	<b>\$119,849</b>	<b>\$122,584</b>	<b>\$130,867</b>

Figure 48. Building Services Expenditures: 2011-2014.

# RECYCLING SERVICES

## OVERVIEW:

Department: Planning (558)  
Program: Recycling Services (537-20)  
Responsible Manager: Chad Tibbits, Senior Planner

Recycling Services is under the direction of the Community Development Department. Activities include City-wide clean-up events that target collection of specific items which are not included in the normal recycling service.

## MAJOR BUDGETARY CHANGES:

No significant changes are anticipated for this Program.

## ADDITIONAL REVENUE SOURCES:

The recycling program is fully funded from grants as follows:

DESCRIPTION	2013 Budget	2014 Budget
DOE Coordination Prevention Grant	\$63,500	\$63,500
LWHMP Grant	\$22,500	\$22,500
King County WR/R Grant	\$51,000	\$51,000
<b>TOTAL:</b>	<b>\$137,000</b>	<b>\$137,000</b>

Figure 49. Recycling Services Revenue Sources: 2013-2014.

## STAFFING OVERVIEW:

No staff time has been allocated to this Program. Services for this Program are contracted out to other private or governmental agencies.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Services	\$81,574	\$83,103	\$83,103	\$137,000	\$137,000
<b>Total:</b>	<b>\$81,574</b>	<b>\$83,103</b>	<b>\$83,103</b>	<b>\$137,000</b>	<b>\$137,000</b>

Figure 50. Recycling Services Expenditures: 2011-2014.

# **PARKS & RECREATION OVERVIEW**

The Parks & Recreation Department provides residents with a mix of youth and adult recreation activities. Programming includes early childhood programs, dance instruction, fine arts, youth programs, field and facility scheduling, and other leisure activities.

The Department employs part-time, seasonal, and contract instructors to meet the needs of the program. In 2010, funding for the Recreation Manager position was cut from the budget due to financial constraints. In order to compensate for the loss of this position, 0.20 FTE's have been diverted from the Assistant to the City Manager position.

The Recreation Service Program budget is divided into four areas: Senior Services, Substance Abuse Services, Recreation Administration, Recreation Programs, and the Preschool Program.

## **RECREATION MISSION STATEMENT:**

To provide a setting for promoting and encouraging recreation, education, and socialization that recognizes and meets the interests and needs of all ages and capabilities of the Normandy Park Community.

## **GOALS, OBJECTIVES, AND PERFORMANCE MEASURES:**

### Goal:

Provide residents with programs that support the Recreation Services Department mission statement, promote community involvement, maintain affordability, and are cost effective.

*Objective #1:* Provide diverse recreation programs for preschool age youth, elementary age youth, teens, adults, seniors, and family groups.

### Measures:

Input: - Administrative budget and facility space.

Output: - Number of programs offered.

Efficiency: - Average cost per resident.

Outcome: - Recreation programs for all ages and interests.

*Objective #2:* Develop and market youth summer recreation programs for 2014.

### Measures:

Input: - Staff time spent to develop recreation program.  
- Staff time spent developing marketing materials.

Output: - Summer recreation programs.

Efficiency: - Average cost per participant.

Outcome: - Youth summer recreation programs offered in 2014.

*Objective #3:* Provide administrative support to the City of Normandy Park Arts Commission.

Measures:

Input: - Labor hours to support Arts Commission.  
- Labor hours to attend Arts Commission Meetings.

Output: - Number of meetings.

Efficiency: - Average number of employee hours per meeting.

Outcome: - Percentage of meetings attended.

**RECREATION AND COMMUNITY SERVICES POSITION INVENTORY:**

<b>POSITION TITLE</b>	<b>FTE's</b>	<b>RANGE MIN</b>	<b>RANGE MAX</b>
Maintenance Worker I	1.00	\$2,945/month	\$3,927/month
Public Works/Parks Director	0.50	\$6,533/month	\$8,710/month
Administrative Assistant (Assistant To City Manager)	0.20	\$3,415/month	\$4,552/month
Preschool Director	0.48	\$2,945/month	\$3,927/month
Early Childhood Preschool Teacher	0.46	\$13.39/hour	\$19.59/hour
Early Childhood Preschool Teaching Assistant	0.64	\$10.14/hour	\$14.79/hour
<b>TOTAL FTE's:</b>	<b>3.28</b>		

Figure 51. Recreation & Community Services FTE Inventory: 2013-2014.

# **SUBSTANCE ABUSE SERVICES**

## **OVERVIEW:**

**Department:** Parks & Recreation (574)  
**Program:** Substance Abuse Services (566-60)  
**Responsible Manager:** Cherie Gibson, Interim City Manager

Substance Abuse Services is funded through a payment of 2% of the revenues the City receives from liquor excise taxes and liquor board profits. RCW 70.96A.087 provides that for the City to be eligible to receive a share of the liquor taxes and profits, the City must devote no less than 2% to the support of the treatment of substance abuse and other drug addictions. King County provides this service because programs must be approved by the board authorized by RCW 70.96A.300 and the Secretary of the Department of Social and Health Services.

## **MAJOR BUDGETARY CHANGES:**

In 2012, Initiative 1183 was put into effect by the State. The general, expected financial impact of this initiative during the 2013-2014 period is that the City will receive moderately less funding from these sources and, as a result, the revenue source for this Program will decrease. The full effects of this initiative, however, are still being calculated by both the Association of Washington Cities and the Municipal Research and Services Center of Washington.

## **ADDITIONAL REVENUE SOURCES:**

This Program receives all funding from the following sources (distributed by the State):

<b>DESCRIPTION</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Liquor Excise Taxes	\$5,376	\$20,736
Liquor Profits	\$57,408	\$56,832
<b>TOTAL:</b>	<b>\$62,784</b>	<b>\$77,568</b>

Figure 52. Substance Abuse Services Revenue Sources: 2013-2014.

## **STAFFING OVERVIEW:**

No staffing allocations have been made to this Fund. These services are performed by King County.

## **EXPENDITURES:**

<b>Description</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Intergovernmental Services	\$1,551	\$2,000	\$2,000	\$2,000	\$2,000
<b>Total:</b>	<b>\$1,551</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>

Figure 53. Substance Abuse Services Expenditures: 2011-2014.

# PRESCHOOL PROGRAM

## OVERVIEW:

Department: Parks & Recreation (576)

Program: Preschool (574-20)

Responsible Manager: Cherie Gibson, Finance Director

The Preschool Program is a self-supporting entity and is fully funded through tuition revenues. Approximately 42 children between 2 1/2 and 5 years old are enrolled in the program which runs annually from September through June. The preschool is located in the City's Recreation Center.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated in this Program.

## ADDITIONAL REVENUE SOURCES:

The preschool is fully supported by the following fees:

DESCRIPTION	2013 Budget	2014 Budget
Preschool Tuition Fees & Registration Fees	\$84,000	\$84,000
Preschool Field Trips	\$3,500	\$3,500
<b>TOTAL:</b>	<b>\$87,500</b>	<b>\$87,500</b>

Figure 54. Preschool Revenue Sources: 2013-2014.

## STAFFING OVERVIEW:

The Preschool Program is supported by three part-time positions as follows: a Preschool Director (0.48 FTE's), a Preschool Teacher (0.46 FTE's), and a Teaching Assistant (0.64 FTE's). Total FTE's for Recreation Administration are 1.58.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	1.20	1.20	1.58	1.58	1.58
Salaries & Wages	\$60,387	\$55,855	\$57,700	\$60,000	\$60,515
Personnel Benefits	\$7,933	\$7,847	\$8,500	\$10,140	\$10,780
Supplies	\$6,022	\$7,500	\$7,500	\$7,500	\$7,500
Services	\$2,498	\$3,550	\$3,050	\$3,550	\$3,550
<b>Total:</b>	<b>\$76,840</b>	<b>\$74,752</b>	<b>\$76,750</b>	<b>\$81,190</b>	<b>\$82,345</b>

Figure 55. Preschool Expenditures: 2011-2014.

# SENIOR SERVICES

## OVERVIEW:

Department: Parks & Recreation (576)

Program: Senior Services (555-10)

Responsible Manager: Cherie Gibson, Interim City Manager

Senior Services are contracted with the City of Des Moines' Senior Center. Senior Services include Meals On Wheels, classes, workshops, senior recreation programs, special events, and other programs.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated in this Program.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

No staffing allocations have been made to this Fund.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Intergovernmental Services	\$24,145	\$26,000	\$26,000	\$27,000	\$27,500
<b>Total:</b>	<b>\$24,145</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>\$27,000</b>	<b>\$27,500</b>

Figure 56. Senior Services Expenditures: 2011-2014.

# RECREATION ADMINISTRATION

## OVERVIEW:

Department: Parks & Recreation (574)  
Program: Recreation Administration (574-10)  
Responsible Manager: Cherie Gibson, Interim City Manager

Recreation Administration provides salaries and benefits for the Recreation Manager and various seasonal positions to support recreation programs, classes, and camps. Administration oversees all other recreation programs including Senior Services, Substance Abuse Services, and Recreation Programs.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated in this Program.

## ADDITIONAL REVENUE SOURCES:

None.

## STAFFING OVERVIEW:

Recreation Administration is supported by an Administrative Assistant (Assistant to the City Manager; 0.20 FTE's).

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.20	0.20	0.20	0.20	0.20
Salaries & Wages	\$15,793	\$16,995	\$16,995	\$17,210	\$18,233
Personnel Benefits	\$7,012	\$7,718	\$7,734	\$7,116	\$8,055
Supplies	\$300	\$0	\$0	\$0	\$0
Services	\$514	\$135	\$330	\$135	\$135
<b>Total:</b>	<b>\$23,619</b>	<b>\$24,848</b>	<b>\$25,059</b>	<b>\$24,461</b>	<b>\$26,423</b>

Figure 57. Recreation Administration Expenditures: 2011-2014.

# RECREATION SERVICES

## OVERVIEW:

Department: Parks & Recreation (576)  
Program: Recreation Services (574-20)  
Responsible Manager: Cherie Gibson, Interim City Manager

Recreation Services is a fully self-supporting Program which covers the cost of instruction, supplies, advertising and training. This program covers all classes and instruction offered through the Recreation & Community Services Department. Classes in this program include Summer Camps, Martial Arts, Fine Arts, and various levels and types of Dance classes.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Program.

## ADDITIONAL REVENUE SOURCES:

Recreation Programs is supported through user fees paid by individuals utilizing the services directly to the independent contractors.

## STAFFING OVERVIEW:

Recreation classes are provided by independent contractors under contract with the City or independent contractors who rent the facility. The City primarily rents to an independent provider for dance instruction as well as for martial arts.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Supplies	\$0	\$5,000	\$1,000	\$5,000	\$5,000
Services	\$4,545	\$10,500	\$3,500	\$5,500	\$5,500
<b>Total:</b>	<b>\$4,545</b>	<b>\$15,500</b>	<b>\$4,500</b>	<b>\$10,500</b>	<b>\$10,500</b>

Figure 58. Recreation Programs Expenditures: 2011-2014.

# RECREATION CENTER

## OVERVIEW:

Department: Parks & Recreation (576)  
Program: Recreation Center (575-50)  
Responsible Manager: Cherie Gibson, Interim City Manager

Recreation Center is for building maintenance for the Recreation Center. This responsibility is overseen by the Public Works Department for the Parks & Recreation Department. Specific activities included in this area are custodial services, repair and maintenance of the facility and parking lot, and set-up for meetings and events. Utility services costs for the Recreation Center are also included in this Program.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Program.

## ADDITIONAL REVENUE SOURCES:

This program is supported by facility rental fees. Facility rental fees are budgeted at \$33,250 in 2013 and 2014.

## STAFFING OVERVIEW:

No major budgetary changes are anticipated for this Program.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.67	0.67	0.00	0.00	0.00
Salaries & Benefits	\$11,564	\$14,545	\$0	\$0	\$0
Personnel Benefits	\$8,268	\$9,172	\$0	\$0	\$0
Supplies	\$846	\$3,500	\$1,476	\$3,500	\$3,500
Services	\$29,409	\$17,500	\$23,850	\$33,400	\$34,400
<b>Total:</b>	<b>\$50,087</b>	<b>\$44,717</b>	<b>\$25,326</b>	<b>\$36,900</b>	<b>\$37,900</b>

Figure 59. Recreation Center Expenditures: 2011-2014.

# MOUNT RAINIER POOL

## OVERVIEW:

Department: Parks & Recreation (513)  
Program: Mount Rainier Pool (576-20)  
Responsible Manager: Cherie Gibson, Interim City Manager

In 2004, the City of Normandy Park and City of Des Moines accepted ownership of the Mount Rainier Pool to avoid closure of the facility by King County. Until 2010, the facility was operated by the Cities with support from the City of SeaTac and Highline School District, which required an annual subsidy of approximately \$100,000. The City of Normandy Park contribution was \$10,000 to \$15,000 annually. In 2010, the Des Moines Pool District was formed and took over operation of the facility. The City of Normandy Park's annual contribution for continued operation is \$25,000.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Program.

## REVENUE SOURCES:

Mount Rainier Pool is fully supported by the Normandy Park Metropolitan Parks District (a separate taxing authority).

## STAFFING OVERVIEW:

No staffing allocations are made to this Program.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Intergovernmental Services	\$0	\$25,000	\$0	\$0	\$0
<b>Total:</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Figure 60. Mount Rainier Pool Expenditures: 2011-2014.

# PARKS MAINTENANCE

## OVERVIEW:

Department: Parks & Recreation (576)  
Program: Parks Maintenance (576-10, 70, 80)  
Responsible Manager: Cherie Gibson, Interim City Manager

The City's Public Works Department is responsible for this Program. Maintenance of parks is conducted under a private contract. This contract essentially provides for grounds maintenance for larger parks within the City. The Public Works Department performs the repair and maintenance for other parks. In 2009, Normandy Park voters passed Proposition 1, creating the Normandy Park Metropolitan Parks District ("MPD"). The MPD began collecting a property tax levy in 2011, which provides dedicated funding for parks and recreation operations, maintenance and improvements. Parks Maintenance Program includes additional funding to increase the level of parks maintenance.

Some of the functions involved with the maintenance of parks include the following: maintain all grass areas, including watering, mowing, fertilizing, etc., plant and prune shrubs and trees, paint and repair all equipment, benches, garbage cans, signs, and restrooms, and maintain general park cleanliness. The major parks included in the City's service area are:

- Marvista Park
- City Hall Park
- Marine View Park
- E.J. Nist Park
- Nature Trails Park
- Walker Preserve

Small parks and open space maintained by the Public Works Department include:

- Brittany Park
- T.A. Wilson Park

## MAJOR BUDGETARY CHANGES:

A 1.0 FTE Public Works/Parks Director is scheduled to be hired in April of 2013. Of that, 0.50 FTE's will go towards Parks Maintenance.

## ADDITIONAL REVENUE SOURCES:

Parks Maintenance Program is supported by the Normandy Park Metropolitan Parks District. In addition, other revenues are provided by the Parks Maintenance Program as follows:

DESCRIPTION	2013 Budget	2014 Budget
Peach Pea Rentals	\$700	\$700
Field Rentals	\$5,000	\$5,000
<b>TOTAL:</b>	<b>\$5,700</b>	<b>\$5,700</b>

Figure 61. Parks Maintenance Additional Revenue Sources: 2013-2014.

**STAFFING OVERVIEW:**

Parks Maintenance is staffed by the Public Works crew which currently consists of three full-time employees. Public Works employee salaries and benefits are split evenly amongst the General Fund, Street Fund, and Stormwater Utility Fund. Starting in 2013, Parks Maintenance will also utilize 0.50 FTE's of a Public Works/Parks Director.

**EXPENDITURES:**

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	1.50	1.50	1.00	1.50	1.50
Salaries & Wages	\$60,742	\$62,365	\$52,000	\$73,525	\$90,228
Personnel Benefits	\$30,410	\$35,657	\$27,894	\$45,109	\$55,088
Supplies	\$8,156	\$5,500	\$8,195	\$10,000	\$10,000
Services	\$108,876	\$136,000	\$90,000	\$106,100	\$102,200
Intergovernmental Services	\$25,000	\$15,000	\$25,185	\$50,200	\$50,200
Capital Outlay	\$1,303	\$5,000	\$1,000	\$5,000	\$5,000
<b>Total:</b>	<b>\$234,487</b>	<b>\$259,522</b>	<b>\$204,274</b>	<b>\$289,934</b>	<b>\$312,716</b>

Figure 62. Parks Maintenance Expenditures: 2011-2014.

# **SPECIAL REVENUE FUNDS**

**SPECIAL REVENUE**  
**FUND:**

Special Revenue Funds are used to account for the proceeds of revenue sources that are legally restricted to expenditures for specified uses.

# **SPECIAL REVENUE FUNDS OVERVIEW**

## **THE SPECIAL REVENUE FUNDS ARE DESCRIBED AS FOLLOWS:**

Street Fund (101): The Street Fund accounts for the receipts and disbursements of State-levied unrestricted motor vehicle fuel taxes which must be accounted for in a separate fund and expended for street-oriented planning, engineering, construction, and maintenance purposes only.

Arts Commission Fund (104): The Arts Commission Fund was created in 1999. This Fund accounts for the receipts and disbursements of the Arts Commission events and activities. These revenues are to be used for the programs, events, activities, and services provided by the Arts Commission.

Unemployment Insurance Reimbursement Contingency (“UIRC”) Fund (105): The UIRC Fund is used to accumulated monies for reimbursement to the State for unemployment claims. This Fund is supported by operating transfers from the General, Street, and Stormwater Utility Fund revenues in this Fund are calculated based on 0.75% of gross wages and is guided by Normandy Park Municipal Code Section 3.28.

Anti-Drug Reserve Fund (120): The Anti-Drug Reserve Fund is used to hold monies received through contributions and forfeitures from drug offenders. These revenues are used to fund the City’s Substance Abuse Program.

Equipment Reserve & Replacement Fund (“ERR Fund”) (150): The ERR Fund was set up in 1995 to establish reserves and funding for major capital equipment items. Funding sources include operating transfers from the General Fund and the Street Fund. Additionally, sales of surplus property will provide additional revenue sources.

# STREET FUND

## OVERVIEW:

Department: Public Works (542)

Fund: Street Fund (101)

Responsible Manager: Cherie Gibson, Interim City Manager

The purpose of the Street Fund is to account for all expenses related to Street Fund activities including roadway, bridges, sidewalks, special purpose paths, traffic control, street lighting, snow and ice control, street cleaning, and street administration. Capital expenses related to roadways are expensed out of the Capital Improvement Fund (320). Equipment purchases for vehicles, heavy duty equipment, and office related equipment are funded out the Equipment Reserve & Replacement Fund (150). All training for the Public Works staff is funded out of the General Fund training budget, which is managed by the City Manager.

## MAJOR BUDGETARY CHANGES:

The Street Fund requires annual transfers from the General Fund to support the expenses related to street maintenance. Significant increases to Street Fund expenditures are necessary to address maintenance needs, which have been deferred for many years. However, due to revenue shortfalls, only limited transfer amounts are possible.

A 1.0 FTE Public Works/Parks Director is scheduled to be hired in April of 2013. Of that, 0.25 FTE's will go towards the Street Fund.

## REVENUE SOURCES:

This Fund is primarily supported by a motor vehicle fuel tax and permits:

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Right-of-Way Permits	\$9,651	\$9,600	\$13,400	\$10,000	\$11,000
MV Fuel Tax	\$133,588	\$142,815	\$128,200	\$132,096	\$134,160
Investment Interest	\$38	\$100	\$15	\$15	\$15
Insurance Recoveries	\$4,540	\$0	\$0	\$0	\$0
<b>Total:</b>	<b>\$147,817</b>	<b>\$152,515</b>	<b>\$141,615</b>	<b>\$142,111</b>	<b>\$145,175</b>

Figure 63. Street Fund Revenue Detail By Year: 2011-2014.

## STAFFING OVERVIEW:

The Street Fund utilizes the Public Works crew which currently consists of three full-time employees. Public Works employee salaries and benefits are split evenly amongst the General Fund, Street Fund, and Stormwater Utility Fund. Additionally, 0.25 FTEs Public Works/Parks Director will be added in 2013.

POSITION TITLE	FTE's	RANGE MIN	RANGE MAX
Maintenance Worker I	1.00	\$2,945/month	\$3,927/month
Public Works/Parks Director	0.25	\$6,533/month	\$8,710/month
<b>TOTAL FTE's:</b>	<b>1.25</b>		

Figure 64. Street Fund FTE Inventory: 2013-2014.

## **EXPENDITURES:**

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	1.00	1.00	1.00	1.00	1.00
Salaries & Wages	\$101,192	\$101,478	\$55,426	\$60,600	\$69,920
Personnel Benefits	\$39,728	\$44,559	\$28,823	\$39,127	\$45,822
Supplies	\$19,252	\$22,500	\$16,300	\$19,500	\$19,500
Services	\$118,333	\$140,700	\$119,775	\$142,300	\$143,400
Intergovernmental Services	\$4,845	\$4,000	\$0	\$4,000	\$4,000
Capital Overlay	\$2,899	\$15,000	\$0	\$10,000	\$10,000
<b>Total:</b>	<b>\$286,249</b>	<b>\$328,237</b>	<b>\$220,324</b>	<b>\$275,527</b>	<b>\$292,642</b>

Figure 65. Street Fund Expenditures: 2011-2014.

## **BALANCE SUMMARY:**

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Beg. Fund Bal., Jan. 1	\$39,906	\$28,288	\$56,479	\$17,770	\$9,354
Add: Revenue	\$147,819	\$152,515	\$141,615	\$142,111	\$145,175
Add: Op. Trans. In	\$155,000	\$155,000	\$40,000	\$125,000	\$140,000
Less: Expenditures	\$286,245	\$328,237	\$220,324	\$275,527	\$292,642
<b>End Fund Bal., Dec. 31</b>	<b>\$56,480</b>	<b>\$7,566</b>	<b>\$17,770</b>	<b>\$9,354</b>	<b>\$1,887</b>

Figure 66. Street Fund Balance Summary By Year: 2011-2014.

# ARTS COMMISSION FUND

## OVERVIEW:

Department: Recreation and Community Services (574)

Fund: Arts Commission Fund (104)

Responsible Manager: Debbie Burke, City Clerk

The Normandy Park Arts Commission was established in 1993 to serve as a link between the Community and the arts. The seven volunteer Commissioners are appointed by the City Council and serve for three years. All Commissioners have demonstrated experience and special interest in the arts and cultural heritage and are residents of the City. In 1999, the City Council established the Arts Commission Fund (Ordinance No. 670) as a separate Special Fund.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Fund.

## REVENUE SOURCES:

This Fund is support by a variety of revenues, including grants and contributions, such as:

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Event Admissions	\$650	\$1,500	\$820	\$800	\$800
Vendor Display	\$810	\$0	\$570	\$500	\$500
Investment Interest	\$46	\$0	\$15	\$5	\$5
Grant	\$0	\$5,500	\$0	\$5,500	\$5,500
Arts Commission Contributions	\$5,705	\$0	\$1,130	\$500	\$500
Miscellaneous Revenue	\$9	\$0	\$0	\$500	\$500
<b>Total:</b>	<b>\$7,220</b>	<b>\$7,000</b>	<b>\$2,535</b>	<b>\$7,805</b>	<b>\$7,805</b>

Figure 67. Arts Commission Fund Revenue Detail By Year: 2011-2014.

## STAFFING OVERVIEW:

The Recreation Manager provides staff support to the Arts Commission. Support includes, attending Arts Commission meetings, preparing meeting minutes and coordinating other activities. Beginning in 2009, the Arts Commission Fund is no longer charged for staff salaries and benefits.

Due to there being no Recreation Manager in the 2013-2014 Budget, the Arts Commission is not receiving any support from the General Fund staff-wise.

**EXPENDITURES:**

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Personnel Benefits	\$8	\$15	\$10	\$15	\$15
Supplies	\$1,604	\$700	\$1,000	\$1,500	\$1,500
Services	\$9,764	\$16,975	\$10,430	\$13,485	\$13,485
<b>Total:</b>	<b>\$11,376</b>	<b>\$17,690</b>	<b>\$11,440</b>	<b>\$15,000</b>	<b>\$15,000</b>

Figure 68. Arts Commission Fund Expenditures: 2011-2014.

**BALANCE SUMMARY:**

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Beg. Fund Bal., Jan. 1	\$27,585	\$17,869	\$23,428	\$14,523	\$7,328
Add: Revenue	\$7,220	\$7,000	\$2,535	\$7,805	\$7,805
Add: Op. Trans. In	\$0	\$0	\$0	\$0	\$0
Less: Expenditures	\$11,376	\$17,690	\$11,440	\$15,000	\$15,000
<b>End Fund Bal., Dec. 31</b>	<b>\$23,429</b>	<b>\$7,179</b>	<b>\$14,523</b>	<b>\$7,328</b>	<b>\$133</b>

Figure 69. Arts Commission Fund Balance Summary By Year: 2011-2014.

# UIRC FUND

## OVERVIEW:

Department: Finance (514)

Fund: UIRC Fund (105)

Responsible Manager: Cherie Gibson, Finance Director

The UIRC Fund was established to accumulate monies needed for reimbursement to the State for claims made by former employees of the City. This Fund is handled based on the provisions of the Normandy Park Municipal Code which allows for a transfer of 0.75% of all gross wages from all funds on a monthly basis. The maximum amount that may be held in the Fund is \$0.375 per \$1,000 of assessed valuation.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Fund.

## REVENUE SOURCES:

This Fund is primarily supported by a set percentage of all gross wages imposed on each Fund:

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Unemployment Revenue	\$15,026	\$17,650	\$13,000	\$12,800	\$13,100
Investment Interest	\$114	\$150	\$0	\$5	\$5
<b>Total:</b>	<b>\$15,140</b>	<b>\$17,800</b>	<b>\$13,000</b>	<b>\$12,805</b>	<b>\$13,105</b>

Figure 70. UIRC Fund Revenue Detail By Year: 2011-2014.

## STAFFING OVERVIEW:

No staffing allocations are made to this Fund.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Salaries & Wages	\$25,597	\$25,000	\$41,000	\$38,500	\$13,000
<b>Total:</b>	<b>\$25,597</b>	<b>\$25,000</b>	<b>\$41,000</b>	<b>\$38,500</b>	<b>\$13,000</b>

Figure 71. UIRC Fund Expenditures: 2011-2014.

**BALANCE SUMMARY:**

<b>DESCRIPTION</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Beg. Fund Bal., Jan. 1	\$64,732	\$49,034	\$54,274	\$26,274	\$579
Add: Revenue	\$15,140	\$17,800	\$13,000	\$12,805	\$13,105
Add: Op. Trans. In	\$0	\$0	\$0	\$0	\$0
Less: Expenditures	\$25,597	\$25,000	\$41,000	\$38,500	\$13,000
<b>End Fund Bal., Dec. 31</b>	<b>\$54,275</b>	<b>\$41,834</b>	<b>\$26,274</b>	<b>\$579</b>	<b>\$684</b>

Figure 72. UIRC Fund Balance Summary By Year: 2011-2014.

# **ANTI DRUG RESERVE FUND**

## **OVERVIEW:**

**Department:** Public Safety (521)  
**Fund:** Anti Drug Reserve Fund (120)  
**Responsible Manager:** Chris Gaddis, Chief of Police

The Anti Drug Reserve Fund was created when the City of Normandy Park committed Law Enforcement staff to eradicate of the illicit use of drugs. The Fund was established to accumulate monies collected by the City from donors and forfeited from drug offenders. The funds are used for education, drug enforcement and drug abuse prevention programs.

## **MAJOR BUDGETARY CHANGES:**

In 2012, Initiative 502 was passed by the voters of Washington. The processes necessary to implement this initiative are expected to be put in place by 2014. However, the overall effect as it relates to this Fund is a presumed decrease in funding due to the decrease in the number of forfeitures from drug offenders. No specific estimates are available at this time.

## **REVENUE SOURCES:**

This Fund is mostly supported by the auctioning of confiscated property:

<b>DESCRIPTION</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Investment Interest	\$16	\$0	\$10	\$5	\$5
Donations	\$0	\$0	\$100	\$100	\$100
Confiscated Property	\$1,941	\$1,000	\$300	\$500	\$500
<b>Total:</b>	<b>\$1,957</b>	<b>\$1,000</b>	<b>\$410</b>	<b>\$605</b>	<b>\$605</b>

Figure 73. Anti Drug Reserve Fund Revenue Detail By Year: 2011-2014.

## **STAFFING OVERVIEW:**

No staffing allocations have been made to this Fund.

**EXPENDITURES:**

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Services	\$723	\$1,500	\$200	\$2,500	\$1,500
Intergovernmental Services	\$210	\$530	\$0	\$546	\$562
<b>Total:</b>	<b>\$933</b>	<b>\$2,030</b>	<b>\$200</b>	<b>\$3,046</b>	<b>\$2,062</b>

Figure 74. Anti Drug Reserve Fund Expenditures: 2011-2014.

**BALANCE SUMMARY:**

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Beg. Fund Bal., Jan. 1	\$9,680	\$2,147	\$10,704	\$10,914	\$8,473
Add: Revenue	\$1,957	\$1,000	\$410	\$605	\$605
Add: Op. Trans. In	\$0	\$0	\$0	\$0	\$0
Less: Expenditures	\$933	\$2,030	\$200	\$3,046	\$2,062
<b>End Fund Bal., Dec. 31</b>	<b>\$10,704</b>	<b>\$1,117</b>	<b>\$10,914</b>	<b>\$8,473</b>	<b>\$7,016</b>

Figure 75. Anti Drug Reserve Fund Balance Summary By Year: 2011-2014.

# EQUIPMENT RESERVE & REPLACEMENT FUND

## OVERVIEW:

Department: Finance (514)

Fund: Equipment Reserve & Replacement Fund (“ERR Fund”) (150)

Responsible Manager: Cherie Gibson, Interim City Manager

The Equipment Reserve and Replacement Fund was established per Ordinance No. 619 passed by the City Council in July 1995. The purpose of this Fund is to establish reserves and funding for major capital equipment items. Funding sources include operating transfers from the General Fund based on the depreciation of existing assets. In addition, interest earnings and funds obtained from the sale of old equipment are used for funding purchases.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Fund.

## REVENUE SOURCES:

Revenue for this Fund is fairly erratic but includes the following:

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Investment Interest	\$62	\$100	\$25	\$25	\$25
Proceeds from sales	\$80,000	\$0	\$0	\$0	\$0
<b>Total:</b>	<b>\$80,062</b>	<b>\$100</b>	<b>\$25</b>	<b>\$25</b>	<b>\$25</b>

Figure 76. ERR Fund Revenue Detail By Year: 2011-2014.

## STAFFING OVERVIEW:

No staffing allocations have been made to this Fund.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Capital Overlay	\$73,509	\$33,500	\$14,873	\$62,388	\$23,078
Debt Service: Principal	\$16,215	\$0	\$0	\$0	\$0
Debt Service: Interest	\$0	\$0	\$1,015	\$0	\$0
<b>Total:</b>	<b>\$89,724</b>	<b>\$33,500</b>	<b>\$15,888</b>	<b>\$62,388</b>	<b>\$23,078</b>

Figure 77. ERR Fund Expenditures: 2011-2014.

**BALANCE SUMMARY:**

<b>DESCRIPTION</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Beg. Fund Bal., Jan. 1	\$37,085	\$9,755	\$27,422	\$11,559	\$196
Add: Revenue	\$80,062	\$100	\$25	\$25	\$25
Add: Op. Trans. In	\$0	\$25,000	\$0	\$51,000	\$25,000
Less: Expenditures	\$89,724	\$33,500	\$15,888	\$62,388	\$23,078
<b>End Fund Bal., Dec. 31</b>	<b>\$27,423</b>	<b>\$1,355</b>	<b>\$11,559</b>	<b>\$196</b>	<b>\$2,143</b>

Figure 78. ERR Fund Balance Summary By Year: 2011-2014.

# **DEBT SERVICE FUNDS**

**DEBT SERVICE FUNDS:** Debt Service Funds account for the accumulation of resources for the payment of General Obligation and Special Assessment bond principal, interest, and other related costs.

# **DEBT SERVICE FUNDS OVERVIEW**

## **THE DEBT SERVICE FUNDS ARE DESCRIBED AS FOLLOWS:**

LTGO Grant Anticipation Note Fund (202): The Limited Tax General Obligation (“LTGO”) Grant Anticipation Note Fund provides for payments associated with the City’s Limited Tax General Obligation Grant Anticipation Note debt, including principal, interest, and other fees.

Debt Service Fund (203): The Debt Service Fund (203) provides for payments associated with the City's Limited General Obligation Bond debt, including principal, interest, and other fees.

# LTGO GRANT ANTICIPATION NOTE FUND

**OVERVIEW:**

Department: Finance (514)  
Fund: LTGO Grant Anticipation Note ("LTGO") Fund (202)  
Responsible Manager: Cherie Gibson, Finance Director

On July 13, 2010, the City Council approved Ordinance No. 855, authorizing issuance of Limited Tax General Obligation Grant Anticipation Note in the principal amount of \$600,000 for the purpose of providing cash flow for capital improvement projects that have been funded by reimbursable grants.

The repayment schedule for this Fund is as follows:

<b>2010 LIMITED TAX G.O. GRANT ANTICIPATION NOTE</b>			
<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2010	\$0	\$3,800	\$3,800
2011	\$0	\$15,600	\$15,600
2012	\$0	\$15,850	\$15,850
<b>2013</b>	<b>\$600,000</b>	<b>\$15,600</b>	<b>\$615,600</b>
<b>2014</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total</b>	<b>\$600,000</b>	<b>\$50,850</b>	<b>\$650,850</b>
<b>Paid</b>	<b>\$0</b>	<b>\$35,250</b>	<b>\$35,250</b>
<b>Left</b>	<b>\$600,000</b>	<b>\$15,600</b>	<b>\$615,600</b>

Figure 79. LTGO Fund Payment Schedule: 2010-2014.

**MAJOR BUDGETARY CHANGES:**

This debt incurred by this Fund is scheduled to be paid off in-full in 2013. No payments are expected for 2014.

**REVENUE SOURCES:**

Besides operating transfers, this Fund is essentially not supported by any revenue sources:

<b>DESCRIPTION</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Investment Interest	\$1	\$0	\$5	\$0	\$0
<b>Total:</b>	<b>\$1</b>	<b>\$0</b>	<b>\$5</b>	<b>\$0</b>	<b>\$0</b>

Figure 80. LTGO Fund Revenue Detail By Year: 2011-2014

**STAFFING OVERVIEW:**

No staffing allocations have been made to this Fund.

**EXPENDITURES:**

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Debt Service: Principal	\$0	\$110,000	\$0	\$600,000	\$0
Debt Service: Interest	\$15,600	\$5,000	\$15,850	\$15,600	\$0
<b>Total:</b>	<b>\$15,600</b>	<b>\$115,000</b>	<b>\$15,850</b>	<b>\$615,600</b>	<b>\$0</b>

Figure 81. LTGO Fund Expenditures: 2011-2014.

**BALANCE SUMMARY:**

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Beg. Fund Bal., Jan. 1	\$0	\$0	\$7,401	\$7,556	\$6
Add: Revenue	\$1	\$0	\$5	\$0	\$0
Add: Op. Trans. In	\$23,000	\$115,000	\$16,000	\$608,050	\$0
Less: Expenditures	\$15,600	\$115,000	\$15,850	\$615,600	\$0
<b>End Fund Bal., Dec. 31</b>	<b>\$7,401</b>	<b>\$0</b>	<b>\$7,556</b>	<b>\$6</b>	<b>\$6</b>

Figure 82. LTGO Fund Balance Summary By Year: 2011-2014.

# DEBT SERVICE FUND

**OVERVIEW:**

**Department:** Finance (514)  
**Fund:** Debt Service Fund (203)  
**Responsible Manager:** Cherie Gibson, Finance Director

In April 1996, the City Council established a line of credit to fund litigation and other expenses relating to the opposition of the expansion of Seattle-Tacoma International Airport. On December 12, 2000, the City Council approved Ordinance No. 679, authorizing issuance of Limited Tax General Obligation Bonds in the principal amount of \$1,700,000 for the purpose of retiring the outstanding balance on the line of credit. The repayment schedule for this Fund is as follows:

<b>2000 LIMITED TAX G.O. BONDS</b>			
<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2001	\$75,000	\$82,418	\$157,418
2002	\$85,000	\$82,002	\$167,002
2003	\$90,000	\$77,753	\$167,753
2004	\$95,000	\$73,252	\$168,252
2005	\$95,000	\$68,503	\$163,503
2006	\$100,000	\$63,752	\$163,752
2007	\$105,000	\$58,753	\$163,753
2008	\$110,000	\$53,502	\$163,502
2009	\$115,000	\$48,003	\$163,003
2010	\$120,000	\$42,252	\$162,252
2011	\$145,000	\$8,179	\$153,179
2012	\$145,000	\$7,132	\$152,132
<b>2013</b>	<b>\$145,000</b>	<b>\$6,015</b>	<b>\$151,132</b>
<b>2014</b>	<b>\$150,000</b>	<b>\$4,420</b>	<b>\$154,420</b>
2015	\$145,000	\$2,320	\$147,320
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
2018	\$0	\$0	\$0
2019	\$0	\$0	\$0
2020	\$0	\$0	\$0
<b>Total</b>	<b>\$1,720,000</b>	<b>\$678,256</b>	<b>\$2,398,373</b>
<b>Paid</b>	<b>\$1,280,000</b>	<b>\$665,501</b>	<b>\$1,945,501</b>
<b>Left</b>	<b>\$440,000</b>	<b>\$12,755</b>	<b>\$452,872</b>

Figure 83. Debt Service Fund Payment Schedule: 2001-2021.

The maximum allowable limited General Obligation indebtedness for a City in the State of Washington is 1.5% of its assessed valuation. This equates to an allowable amount of just under \$17 million for Normandy Park in 2012. As of December 31, 2012, the City will have \$440,000 remaining in outstanding general obligation debt. This outstanding amount equates to less than 3% of the City's limit for non-voted general obligation debt in 2012. Voted general obligation indebtedness limits for cities in Washington State, subject to a 60% majority vote of qualified electors, are 2.5% of assessed valuation for general purposes, 2.5% for utilities, and 2.5% for parks and open space utilities. The total amount

of outstanding limited tax and voted general purpose bonds shall not exceed 7.5% of its assessed valuation.

**MAJOR BUDGETARY CHANGES:**

No major budgetary changes are anticipated for this Fund.

**REVENUE SOURCES:**

Besides operating transfers, this Fund is essentially not supported by any revenue sources:

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Investment Interest	\$23	\$100	\$1	\$5	\$5
<b>Total:</b>	<b>\$23</b>	<b>\$100</b>	<b>\$1</b>	<b>\$5</b>	<b>\$5</b>

Figure 84. Debt Service Fund Revenue Detail By Year: 2011-2014

**STAFFING OVERVIEW:**

No staffing allocations have been made to this Fund.

**EXPENDITURES:**

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Debt Service: Principal	\$145,000	\$145,000	\$145,000	\$145,000	\$150,000
Debt Service: Interest	\$11,090	\$7,700	\$8,000	\$36,525	\$39,000
<b>Total:</b>	<b>\$156,090</b>	<b>\$152,700</b>	<b>\$153,000</b>	<b>\$181,525</b>	<b>\$189,000</b>

Figure 85. Debt Service Fund Expenditures: 2011-2014.

**BALANCE SUMMARY:**

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Beg. Fund Bal., Jan. 1	\$17,664	\$1,467	\$598	\$2,599	\$1,079
Add: Revenue	\$23	\$100	\$1	\$5	\$5
Add: Op. Trans. In	\$139,000	\$155,000	\$155,000	\$180,000	\$190,000
Less: Expenditures	\$156,090	\$152,700	\$153,000	\$181,525	\$189,000
<b>End Fund Bal., Dec. 31</b>	<b>\$597</b>	<b>\$3,867</b>	<b>\$2,599</b>	<b>\$1,079</b>	<b>\$2,084</b>

Figure 86. Debt Service Fund Balance Summary By Year: 2011-2014.

# **CAPITAL PROJECT FUNDS**

**CAPITAL PROJECT FUNDS:**

Capital Project Funds account for the acquisition or construction of major capital facilities with the exception of those facilities financed by proprietary and trust funds. The major source of revenue for these funds is general obligation bond proceeds, grants from other agencies, local taxes, and contributions from other Funds.

There is only one Capital Project Fund, the Capital Improvement Fund, and its number is 320.

# CAPITAL IMPROVEMENT FUND

**OVERVIEW:**

Department: Public Works (542)

Fund: Capital Project Fund (320)

Responsible Manager: Cherie Gibson, Interim City Manager

The Capital Improvement Fund (320) was established in 1982 to provide for the deposit of funds collected as a result of the first quarter percent real estate excise tax, authorized by RCW 82.02.020 and Ordinance No. 403. In 1998, the Growth Management Capital Improvement Fund (321) was established to provide for the deposit of funds collected as a result of the second quarter percent real estate excise tax. In 2007, the Growth Management Capital Improvement Fund (321) was closed out and combined with the Capital Improvement Fund (320). The exclusive purpose of this Fund is for local improvements or capital projects as outlined in the capital facilities element of a Comprehensive Plan. Capital projects are public works projects that include capital improvements such as planning, acquisition, construction, etc. of sidewalks, streets, parks, trails, libraries, and administrative facilities.

In July 2002, the City Council authorized a loan from the Department of Community, Trade, and Economic Development for the Highline Corridor Enhancement Project, from 1<sup>st</sup> Avenue South from S.W. 164<sup>th</sup> Street to S.W. 176<sup>th</sup> Street, in the amount of \$676,532. The amount of this loan is part of the City's general obligation indebtedness. The repayment schedule for this debt is as follows:

<b>CTED PW TRUST FUND LOAN</b>			
<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2002	\$0	\$552	\$552
2003	\$5,622	\$534	\$6,156
2004	\$37,273	\$3,220	\$40,493
2005	\$37,273	\$3,168	\$40,441
2006	\$37,273	\$2,982	\$40,255
2007	\$37,273	\$2,795	\$40,068
2008	\$37,273	\$2,609	\$39,882
2009	\$37,273	\$2,423	\$39,696
2010	\$37,273	\$2,236	\$39,509
2011	\$37,273	\$2,050	\$39,323
2012	\$37,273	\$1,864	\$39,136
<b>2013</b>	<b>\$37,273</b>	<b>\$1,677</b>	<b>\$38,950</b>
<b>2014</b>	<b>\$37,273</b>	<b>\$1,491</b>	<b>\$38,764</b>
2015	\$37,273	\$1,305	\$38,577
2016	\$37,273	\$1,118	\$38,391
2017	\$37,273	\$932	\$38,205
2018	\$37,273	\$745	\$38,018
2019	\$37,273	\$559	\$37,832
2020	\$37,273	\$373	\$37,646
2021	\$37,273	\$186	\$37,459
<b>Total</b>	<b>\$676,532</b>	<b>\$32,820</b>	<b>\$709,352</b>
<b>Paid</b>	<b>\$341,077</b>	<b>\$24,433</b>	<b>\$365,510</b>
<b>Left</b>	<b>\$335,455</b>	<b>\$8,386</b>	<b>\$343,841</b>

Figure 87. CTED PW Trust Fund Loan Payment Schedule: 2002-2021.

## **MAJOR BUDGETARY CHANGES:**

No major budgetary changes are anticipated for this Fund.

## **REVENUE SOURCES:**

This Fund is supported by operating transfers from the General Fund and is also supported by the following sources:

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Taxes	\$151,131	\$150,000	\$250,000	\$170,000	\$170,000
Intergovernmental	\$2,695,024	\$0	\$736,000	\$40,000	\$150,000
Investment Interest	\$559	\$0	\$500	\$100	\$50
Special Assessments	\$304,721	\$0	\$10,350	\$0	\$0
<b>Total:</b>	<b>\$3,151,435</b>	<b>\$150,000</b>	<b>\$996,850</b>	<b>\$210,100</b>	<b>\$320,050</b>

Figure 88. Capital Improvement Fund Revenue Detail By Year: 2011-2014

## **STAFFING OVERVIEW:**

Staffing allocations are not made to this Fund except for a small amount of time that Public Works employees spend specifically working on capital projects. These labor costs are all capitalized as part of the project.

## **EXPENDITURES:**

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Supplies	\$242	\$0	\$0	\$0	\$0
Services	\$65,154	\$0	\$33,800	\$0	\$0
Capital Outlay	\$2,189,475	\$0	\$700,000	\$95,000	\$354,000
Debt Service: Principal	\$3,627	\$0	\$170,500	\$76,741	\$150,000
Interfund Payment	\$179,274	\$154,150	\$78,175	\$647,001	\$38,764
<b>Total:</b>	<b>\$2,437,772</b>	<b>\$154,150</b>	<b>\$982,475</b>	<b>\$818,742</b>	<b>\$542,764</b>

Figure 89. Capital Improvement Fund Expenditures: 2011-2014.

**BALANCE SUMMARY:**

<b>DESCRIPTION</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Beg. Fund Bal., Jan. 1	\$147,963	\$245,890	\$861,626	\$876,001	\$267,359
Add: Revenue	\$3,151,435	\$150,000	\$996,850	\$210,100	\$320,050
Add: Op. Trans. In	\$0	\$0	\$0	\$0	\$0
Less: Expenditures	\$2,414,773	\$39,150	\$966,475	\$210,692	\$542,764
Less: Op. Trans. Out	\$23,000	\$115,000	\$16,000	\$608,050	\$0
<b>End Fund Bal., Dec. 31</b>	<b>\$861,625</b>	<b>\$241,740</b>	<b>\$876,001</b>	<b>\$267,359</b>	<b>\$44,645</b>

Figure 90. Capital Improvement Fund Summary By Year: 2011-2014.

# **ENTERPRISE FUNDS**

**ENTERPRISE FUNDS:**

Enterprise Funds account for operations that provide goods or services to the general public and are supported through user charges.

There is only one Enterprise Fund, the Stormwater Utility Fund, and its number is 402.

# **STORMWATER UTILITY FUND**

## **OVERVIEW:**

**Department:** Public Works (542)

**Fund:** Stormwater Utility Fund (402)

**Responsible Manager:** Cherie Gibson, Interim City Manager

The City is responsible for surface water and storm drainage utilities. The City Council established the Stormwater Utility Fund in 2003 (Ordinance No. 719) in order to account for monies billed and received from property owners, in accordance with the newly established Stormwater Utility.

Revenues for the stormwater utility are derived from the monthly service charge to property owners. The City has entered into an Interlocal Agreement with King County for billing and collection of the fees, which are included in the property tax bills. The City Council increased the monthly charge per Equivalent Residential Unit (ERU) from \$10.00 to \$13.00 in 2009 and to \$16.00 in 2010.

The revenues generated from the utility charges are used for construction, repair, and maintenance of the City's surface and storm water drainage system.

## **MAJOR BUDGETARY CHANGES:**

A 1.0 FTE Public Works/Parks Director is scheduled to be hired in April of 2013. Of that, 0.25 FTE's will go towards the Stormwater Utility Fund (administration that thereof).

## **REVENUE SOURCES:**

This Fund is primarily supported by a utility tax and is also supported by the following sources:

<b>DESCRIPTION</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Taxes	\$589,872	\$556,445	\$556,445	\$556,445	\$556,445
Drainage Review	\$750	\$0	\$2,800	\$750	\$1,000
Investment Interest	\$1,119	\$850	\$650	\$500	\$250
<b>Total:</b>	<b>\$591,741</b>	<b>\$557,295</b>	<b>\$559,895</b>	<b>\$557,695</b>	<b>\$557,695</b>

Figure 91. Stormwater Utility Fund Revenue Detail By Year: 2011-2014

## **STAFFING OVERVIEW:**

The Public Works Department staff members are responsible for the repair and maintenance of the City's surface and storm water drainage system. As such, approximately one-third of Public Works Department employee costs are attributed to the Stormwater Utility Fund. Also, as of 2013 0.25 FTE's of the new Public Works/Parks Director supports this Fund.

POSITION TITLE	FTE's	RANGE MIN	RANGE MAX
Public Works/Parks Director	0.25	\$6,533/month	\$8,710/month
Maintenance Worker I	1.00	\$2,945/month	\$3,927/month
<b>TOTAL FTE's:</b>	<b>1.25</b>		

Figure 92. Stormwater Utility Fund FTE Inventory: 2013-2014.

**EXPENDITURES:**

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	1.67	1.67	1.00	1.50	1.50
Salaries & Wages	\$99,498	\$103,144	\$60,280	\$61,350	\$70,603
Personnel Benefits	\$39,326	\$45,281	\$34,831	\$38,241	\$44,760
Supplies	\$22,038	\$15,500	\$8,500	\$15,500	\$15,500
Services	\$47,179	\$85,200	\$63,000	\$81,300	\$82,400
Intergovernmental Services	\$18,794	\$17,000	\$24,693	\$70,386	\$70,386
Capital Overlay	\$222,715	\$193,000	\$5,000	\$605,000	\$405,000
<b>Total:</b>	<b>\$449,550</b>	<b>\$459,125</b>	<b>\$196,304</b>	<b>\$871,777</b>	<b>\$688,649</b>

Figure 93. Stormwater Utility Fund Expenditures: 2011-2014.

**BALANCE SUMMARY:**

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Beg. Fund Bal., Jan. 1	\$548,676	\$171,842	\$690,868	\$1,054,459	\$740,377
Add: Revenue	\$591,742	\$557,295	\$559,895	\$557,695	\$557,695
Add: Op. Trans. In	\$0	\$0	\$0	\$0	\$0
Less: Expenditures	\$449,550	\$459,125	\$196,304	\$871,777	\$688,649
<b>End Fund Bal., Dec. 31</b>	<b>\$690,868</b>	<b>\$270,012</b>	<b>\$1,054,459</b>	<b>\$740,377</b>	<b>\$609,423</b>

Figure 94. Stormwater Utility Fund Summary By Year: 2011-2014.

# **TRUST FUNDS**

**TRUST FUNDS:**

Trust Funds account for funds received by the City as endowments or trusts for specific purposes such as stewardship, perpetual maintenance of property, or to support programs specifically designated by the source of the funds. Trust Funds can only be used for the specific purpose for which the Funds are designated.

# **TRUST FUNDS OVERVIEW**

## **THE TRUST FUNDS ARE DESCRIBED AS FOLLOWS:**

T.A. Wilson Endowed Fund (621): Originally provided by its owners, this Fund is used to provide long-term maintenance of the Grace M. & T.A. Wilson Park.

Preschool Donation Fund (622): This Fund is used to provide tuition assistance at the preschool located at the Recreation Center for those that need it.

Beaconsfield On The Sound Stewardship Fund (623): Recently established by the City Council in 2012, this Fund is designed to pay for the maintenance and environmental efforts of the City in the Beaconsfield Plat.

# T.A. WILSON ENDOWED FUND

## OVERVIEW:

Department: Finance (514)

Fund: T.A. Wilson Endowed Fund (621)

Responsible Manager: Cherie Gibson, Finance Director

The Wilson Endowed Fund was established by the City Council in 2001 with the adoption of Ordinance No. 684. The purpose of the fund is to provide a long-term funding mechanism to maintain the Grace M. and T.A. Wilson Park, which is located at S.W. 171<sup>st</sup> Street and 2<sup>nd</sup> Avenue S.W.

## MAJOR BUDGETARY CHANGES:

No major budgetary changes are anticipated for this Fund.

## REVENUE SOURCES:

Besides the Fund's remaining balances each year, only interest supports it:

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Investment Interest	\$132	\$200	\$65	\$50	\$50
<b>Total:</b>	<b>\$132</b>	<b>\$200</b>	<b>\$65</b>	<b>\$50</b>	<b>\$50</b>

Figure 95. T.A. Wilson Endowed Fund Revenue Detail By Year: 2011-2014

## STAFFING OVERVIEW:

No staffing allocations have been made to this Fund.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Services	\$2,059	\$3,000	\$3,000	\$3,200	\$3,400
<b>Total:</b>	<b>\$2,059</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$3,200</b>	<b>\$3,400</b>

Figure 96. T.A. Wilson Endowed Fund Expenditures: 2011-2014.

**BALANCE SUMMARY:**

<b>DESCRIPTION</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Beg. Fund Bal., Jan. 1	\$76,347	\$74,490	\$74,420	\$71,485	\$68,335
Add: Revenue	\$132	\$200	\$65	\$50	\$50
Add: Op. Trans. In	\$0	\$0	\$0	\$0	\$0
Less: Expenditures	\$2,059	\$3,000	\$3,000	\$3,200	\$3,400
<b>End Fund Bal., Dec. 31</b>	<b>\$74,420</b>	<b>\$71,690</b>	<b>\$71,485</b>	<b>\$68,335</b>	<b>\$64,985</b>

Figure 97. T.A. Wilson Endowed Fund Summary By Year: 2011-2014.

# PRESCHOOL DONATION FUND

## OVERVIEW:

Department: Recreation & Community Services (574)

Fund: Preschool Donation Fund (622)

Responsible Manager: Cherie Gibson, Finance Director

The Preschool Donation Fund was established by the City Council on September 14, 2004 with the adoption of Ordinance No. 736. The purpose of the Fund is to account for all donations/contributions to the City of Normandy Park Preschool Program. The Preschool Donation Fund will be used to provide tuition scholarships and purchase supplies and materials for the Preschool Program.

## **MAJOR BUDGETARY CHANGES:**

This Fund is scheduled to close in 2013.

## REVENUE SOURCES:

There is essentially no support for this Fund:

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Investment Interest	\$0	\$1	\$1	\$0	\$0
<b>Total:</b>	<b>\$0</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>

Figure 98. Preschool Donation Fund Revenue Detail By Year: 2011-2014

## STAFFING OVERVIEW:

No staffing allocations have been made to this Fund.

## EXPENDITURES:

Description	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Staffing/FTE's	0.00	0.00	0.00	0.00	0.00
Services	\$0	\$0	\$0	\$89	\$0
<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$89</b>	<b>\$0</b>

Figure 99. Preschool Donation Fund Expenditures: 2011-2014.

**BALANCE SUMMARY:**

<b>DESCRIPTION</b>	<b>2011 Actual</b>	<b>2012 Budget</b>	<b>2012 Est.</b>	<b>2013 Budget</b>	<b>2014 Budget</b>
Beg. Fund Bal., Jan. 1	\$88	\$90	\$88	\$89	\$0
Add: Revenue	\$0	\$1	\$1	\$0	\$0
Add: Op. Trans. In	\$0	\$0	\$0	\$0	\$0
Less: Expenditures	\$0	\$0	\$0	\$89	\$0
<b>End Fund Bal., Dec. 31</b>	<b>\$88</b>	<b>\$91</b>	<b>\$89</b>	<b>\$0</b>	<b>\$0</b>

Figure 100. Preschool Donation Fund Summary By Year: 2011-2014.

# BEACONSFIELD ON THE SOUND STEWARDSHIP FUND

**OVERVIEW:**

Department: Recreation & Community Services (574)  
Fund: Beaconsfield On The Sound Stewardship Fund (623)  
Responsible Manager: Cherie Gibson, Interim City Manager

The Beaconsfield On The Sound Stewardship Fund was established by the City Council on September 11, 2012 with the adoption of Ordinance No. 873. The purpose of the Fund is to account for all donations/contributions to the City of Normandy Park’s restoration and preservation activities in the Beaconsfield Plat. The Fund will be used pay for invasive shrubbery removal, maintenance, and other contracted services.

**MAJOR BUDGETARY CHANGES:**

This Fund was established in 2012, but no contracting activities have been planned for the next two years.

**REVENUE SOURCES:**

There is no support for this Fund at this point in time. However, as donations and contributions are received, the Fund will receive revenue from investment interest.

**STAFFING OVERVIEW:**

No staffing allocations have been made to this Fund.

**EXPENDITURES:**

No expenditures for this Fund have occurred or are currently planned for the next two years.

**BALANCE SUMMARY:**

DESCRIPTION	2011 Actual	2012 Budget	2012 Est.	2013 Budget	2014 Budget
Beg. Fund Bal., Jan. 1	\$0	\$0	\$33,447	\$33,447	\$33,447
Add: Revenue	\$0	\$0	\$0	\$0	\$0
Add: Op. Trans. In	\$0	\$0	\$0	\$0	\$0
Less: Expenditures	\$0	\$0	\$0	\$0	\$0
<b>End Fund Bal., Dec. 31</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,447</b>	<b>\$33,447</b>	<b>\$33,447</b>

Figure 101. Beaconsfield On The Sound Stewardship Fund Summary By Year: 2011-2014.

# **APPENDIX**

## **HISTORY OF NORMANDY PARK**

The Seattle-Tacoma Land Company was organized in the mid-1920's for the purpose of developing 1,200 acres of land on the shores of Puget Sound between Seattle and Tacoma. The development was to be known as Normandy Park, a planned residential community with strict building codes and numerous restrictions. It was to be a community of distinctive architecture in the French Normandy Style and there was to be a yacht club, two community beaches, and a golf course.

By 1929, the entire area had been platted. Good gravel roads were built and a water system installed that was fed from deep wells in the area. An elegant clubhouse was built on what is now known as "Lot A" and promotional efforts such as free refreshments and band concerts were offered there to promote Normandy Park. Building started with a distinctive brick house on Lot 1, Block 20, built by C.S. Hughett. This house was considered to be the first built according to the plans of the developers. The house is located at 17999 Normandy Terrace Southwest. A few other houses in the French Normandy style were built soon after, as well as two Prudence Penny Budget houses.

The depression brought a halt to all development activities in Normandy Park. The Seattle-Tacoma Land Company "abandoned" the project. The clubhouse was sold to the late Ben Tipp in 1934 and much of the property passed into private hands.

In the late 1940's and early 1950's, Normandy Park was discovered, and within a few years, many fine homes were built. In a short time, it became a vigorous community, so much so that the residents decided to incorporate the area into the City of Normandy Park in order to control their own destinies. As a result, the City of Normandy Park was incorporated on June 8, 1953. A City government was organized consisting of seven elected Councilmembers, one of whom is elected Mayor by the Councilmembers and serves as chair of the Council. They serve unsalaried by choice.

# **CAPITAL IMPROVEMENT PLAN PROJECTS: 2013-2014**

<b>Title</b>	<b>Type</b>	<b>2013</b>	<b>2014</b>
Annual Overlay Program	Streets	\$150,000	\$150,000
Annual Sidewalk Program	Streets	\$75,000	\$75,000
Walker Preserve/Cove Connector	Streets	\$340,000	\$0
Marine View Drive/SW 216th Drainage Impr	Stormwater	\$112,000	\$0
Walker Preserve Improvements	Parks & Recreation	\$100,000	\$0
City Hall Park Improvements	Parks & Recreation	\$0	\$30,000
	<b>Total:</b>	<b>\$777,000</b>	<b>\$255,000</b>

Figure 102. Listing of Capital Improvement Plan Projects & Costs: 2013-2014.



# **POPULATION OF NORMANDY PARK**

<b>YEAR</b>	<b>POPULATION</b>	<b>% CHANGE</b>
1990	6,620	-
1991	6,730	1.7%
1992	6,860	1.9%
1993	6,890	0.4%
1994	6,900	0.1%
1995	6,935	0.5%
1996	7,095	2.3%
1997	7,122	0.4%
1998	7,135	0.2%
1999	7,085	-0.7%
2000	6,392	-9.8%
2001	6,405	0.2%
2002	6,395	-0.2%
2003	6,345	-0.8%
2004	6,400	0.9%
2005	6,385	-0.2%
2006	6,415	0.5%
2007	6,435	0.3%
2008	6,425	-0.2%
2009	6,485	0.9%
2010	6,335	-2.3%
2011	6,345	0.2%
2012	6,350	0.1%

Figure 104. Population in Normandy Park: 1990-2012.

# PARKS IN NORMANDY PARK

## SUMMARY:

The City currently has six major parks and ten smaller parks and open areas.

## LISTING OF MAJOR PARKS:

Marine View Park: Located at 208<sup>th</sup> and Marine View Drive and 28 acres in size, this park consists of heavily wooded bluffs and ravines and contains the City's only public saltwater beach.

Nature Trails Park: Located East of Marine View Drive between SW 191<sup>st</sup> and Channon Drive, this park is a 19-acre environmentally sensitive wetland park designed for walking, jogging, nature study, and bicycling.

City Hall Park: Located at 801 SW 174<sup>th</sup> Street and almost eight acres in size, this park includes soccer fields, playground equipment, and a jogging trail around its perimeter.

Marvista Park: A five-acre park located at the former City Hall site at 4<sup>th</sup> Avenue between SW 200<sup>th</sup> and SW 198<sup>th</sup>, this park is a grassy area and has a community garden patch, a community rose garden, and children's play equipment.

E.J. Nist Park: Located north of Normandy Road between 3<sup>rd</sup> Avenue S.W. and 4<sup>th</sup> Avenue S.W., this park was donated to the City in 2000. This property is 5.2 acres and Phase 1 improvements were completed in 2010, including an access road, paved parking lot, trails, and a plaza.

Walker Preserve: A 30-acre greenbelt that extends east and west through a long area of northeast Normandy Park, it contains native woodlands with a creek and high bluffs on either side while a walking trail runs through the preserve.

Grace N. & T.A. Wilson Park: Located right on the way to City Hall, this park was gifted to the City and is maintained by the T.A. Wilson Endowed Fund. Approximately 1.5 acres in size, it has picnic areas, benches, and a wide-open grassy area with a few trees in the middle for shade.

Brittany Park: Adorned with a giant, historic fountain elevated off the ground and surrounded by benches and decorative landscaping, this is the smallest yet oldest park in the City (c.1928).

NAME OF PARK	ACRES
Marine View Park	28.0
Nature Trails Park	19.0
City Hall Park	8.0
Marvista Park	5.0
E.J. Nist Park	5.2
Walker Preserve	30.0
Grace N. & T.A. Wilson Park	1.5
Brittany Park	0.3
<b>Total:</b>	<b>97.0</b>

Figure 105. City Parks & Sizes: 2012.

# MILES OF STREET IN NORMANDY PARK

TYPE OF ROAD	MILES
Asphalt Roads	26.8
Gravel Roads	0.5
Dirt/Unimproved Roads	0.5
Bituminous Surface Roads	3.5
<b>TOTAL MILES:</b>	<b>31.3</b>

Figure 106. City Street Types & Miles: 2012.

# **POLICE STATISTICS**

	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Calls for Service	2,659	2,314	2,144	2,267	2,724	2,400	1,974	2,089	2,533
Other Major Reports	580	632	620	624	538	460	509	574	696
Homicides	0	0	0	0	0	0	0	0	0
Thefts	96	152	163	137	82	114	89	125	137
Burglaries	31	42	39	28	36	58	48	43	52
Robbery	0	3	0	0	0	2	0	0	1
Malicious Mischief	30	23	32	33	42	63	39	38	63
Assaults	14	22	27	22	19	13	17	20	27
Misdemeanor Arrests	59	64	84	50	73	188	134	81	127
Felony Arrests	28	23	18	14	19	18	17	9	29
Warrant Arrests	55	55	42	76	65	93	57	62	83
Total Arrests	142	142	144	140	157	299	208	152	239

Figure 107. Police Statistics: 2003-2011.

# **INDEPENDENT FINANCIAL AUDIT**

The most recent independent financial audit was performed by the Washington State Auditor's Office and was completed on August 12, 2011. The year audited was 2010. The Washington State Auditor's Office typically performs this service every two years. The next audit is expected to be completed on or about August 2013 for the years 2011 and 2012.

Below is a copy of the Audit Summary from the most recent independent financial audit:

## **Audit Summary**

**City of Normandy Park  
King County  
August 12, 2011**

***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the City of Normandy Park from January 1, 2010 through December 31, 2010.

We evaluated internal controls and performed audit procedures on the activities of the City. We also determined whether the City complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Financial condition
- Payroll
- Loan – Normandy Park  
Metropolitan Park District
- Limitation of indebtedness
- General disbursements
- Cash receipting – front desk
- Police citations

***RESULTS***

In the areas we examined, the City's internal controls were adequate to safeguard public assets. The City also complied with state laws and regulations and its own policies and procedures in the areas we examined.

Figure 108. Washington State Auditor's Office: Audit Summary: 2010.

# REGIONAL HISTORY OF INFLATION

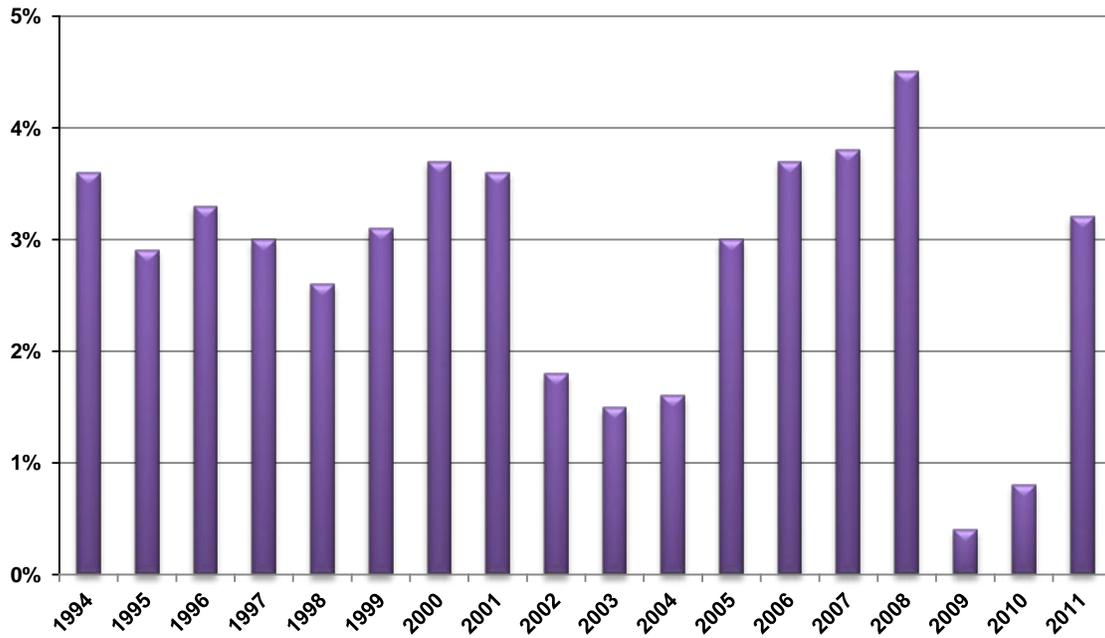


Figure 109. Seattle-Tacoma-Bremerton Regional CPI-W: 1994-2011.

# DISTRIBUTION OF PRIMARY REVENUE SOURCES



Figure 110. Primary Revenue Source Comparison: 2012.

# GLOSSARY

**ASSESSED VALUATION:** A valuation set upon real estate or other property by a government as a basis for levying taxes. For Normandy Park, the King County Assessor handles this function.

**APPROPRIATION:** A legal authorization granted by a legislative body (the City Council) to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended. Appropriations are generally made for a one-year period for operational purposes, but can be multi-year appropriations when capital projects or other special projects are involved. Multi-year appropriation authority remains in effect until the amount appropriated has been totally expended or until the fund, program, or project is closed because its assigned purpose has been changed or accomplished.

**APPROPRIATION ORDINANCE:** The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

**BUDGET:** A financial plan consisting of proposed expenditures for a period of time, generally one year or a fiscal year, and the proposed revenue sources of financing the expenditures.

**BUDGETING, ACCOUNTING, AND REPORTING SYSTEM (“B.A.R.S”):** The State of Washington prescribed manual for which compliance is required of all governmental entities in the State of Washington.

**BUDGET AMENDMENT:** A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at the fund level by Ordinance. The City Manager is authorized to make budget amendments between organizations of the same fund, as long as there is no increase to the total budget for that fund.

**BUDGET CALENDAR:** The schedule of important dates the City follows in the preparation and adoption of the budget.

**CABLE TV FEES:** The City collects a 5% franchise fee for administrative services provided by the City. This fee is collected by the cable company and is remitted to the City quarterly.

**CAPITAL IMPROVEMENT PLAN (“CIP”):** A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**CAPITAL OUTLAY:** Expenditures which result in the acquisition of or addition to fixed assets.

**CASH BASIS:** The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid. The City uses the cash basis of accounting and budgeting for all of its funds due to its size.

**CONTINGENCY:** A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists. The City currently utilizes no contingency funds with the exception of City Council recommended minimum fund/cash balances.

**COUNCILMANIC BONDS:** This refers to bonds issued with the approval of the City Council versus those approved by the voters. Councilmanic bonds must not exceed 1.5% of the City's assessed valuation.

**DEBT SERVICE:** Payment of interest and repayment of principal to holders of the City's debt instruments.

**EQUIPMENT RESERVE & REPLACEMENT FUND ("ERR Fund"):** The City has established an Equipment Reserve and Replacement Fund for the purpose of funding equipment that is fully depreciated and worn out. This Fund is paid for by operating transfers from the General Fund and the sale of surplus equipment.

**EXPENDITURES/EXPENSES:** When accounting records are maintained on the cash basis, as they are for all funds of the City, expenditures/expenses are recognized when cash payments for purchases are made.

**FISCAL YEAR:** A twelve (12) month period to which the annual operating budget applies, at the end of which a government determines its financial position and results of its operations. The City's fiscal year is from January 1<sup>st</sup> through December 31<sup>st</sup>.

**FULL-TIME EQUIVALENTS ("FTE'S"):** The budget document reflects staffing in FTE's. FTE's are a measure of full-time positions. One FTE is forty (40) hours per week and two-thousand-eighty (2,080) hours per year. For example, two positions working regular schedules but on a half time basis (20 hours per week) would be equivalent to one FTE.

**FUND:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**FUND BALANCE:** The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. For the City, fund balance is equivalent to all available cash balances because the City is on the cash basis of accounting rather than the standard modified-accrual basis or the accrual basis. This method of accounting is prescribed by the State Auditor's Office for cities with populations of 8,000 or less.

**GENERAL OBLIGATION ("G.O.") BONDS:** Bonds for which the full faith and credit of the issuing government are pledged for the payment of the debt principal and interest.

**INTERGOVERNMENTAL SERVICES:** Services purchased from other government agencies. (This category includes all object codes in the 51-XX series). The City contracts for numerous intergovernmental services including the City of Fife for dispatching services, the City of Burien for building/ inspections and plans examination, and the City of Des Moines for operation of the municipal court.

**OBJECT CODE:** Used in expenditure classifications and is the last four digits of the BARS account number. This term applies to the type of item purchased or the services obtained. Examples include supplies, professional services, intergovernmental services, and capital outlay.

**OPERATING PLAN:** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing of acquisition, spending, and service delivery activities of a government are controlled.

**OPERATING TRANSFER:** Transfers of money from one City accounting fund to another City accounting fund. Example, the City transfers funds from the General Fund (001) to the Debt Service Fund (202) to pay the general obligation bond debt principal and interest.

**ORDINANCE:** A City law adopted by the City Council. Ordinance summaries are posted as legal notices in the City's official newspaper and full copies of an ordinance text may be requested. The budget is adopted by an ordinance.

**PEA PATCH RENTALS:** The City annually rents sections of a "community" garden at Marvista Park to residents who want to plant a garden. The rental fees cover the cost for the time Public Works Department spends preparing the soil, providing the water, and staking off the garden sections.

**PROGRAM:** A group of similar or related services or activities having a common purpose.

**RESERVE:** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**RESOLUTION:** A document passed by the City Council and is less formal than an ordinance. A resolution generally represents the opinion of the majority of the City Council or specifies a certain action, recommendation, or policy they would like to be taken or implemented by City administration or other entities.

**RESOURCES:** Total dollars available for appropriation including estimated revenues, fund transfers, and beginning fund balances.

**RETAINED EARNINGS:** An equity account reflecting the accumulated earnings less accumulated expenses of an enterprise fund like the City's Stormwater Utility Fund.

**REVENUE ESTIMATE:** A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a fiscal year.

**SERVICES:** This category includes items received by professionals and involve people, not the purchase of goods or other tangibles.

**SUPPLIES:** Items used to deliver services, such as office, operating, books, maps, and other minor items not classified as equipment.

**USER FEES:** The payment of a fee for direct receipt of public service by the person directly benefiting from the service. Examples include building permit fees, engineering fees, or recreation class fees.