City of Fife

2013-14 Budget

Reader's Guide and Comprehensive Table of Contents

(Specific Tables of Content repeated within each Section)

Section I: Introduction — Page Numbers

- An Introduction to the City of Fife and significant Facts About the City I-1
- A list of Councilmembers and their terms and the Council's Mission Statement I-3
- A list of current Administrative staff I-5
- The Commissions appointed by the City Council: I-6
  - Civil Service Commission
  - Lodging Tax Advisory Committee
  - Parks, Recreation, & Community Services Citizen Advisory Board
  - Planning Commission
  - Public Arts Commission
  - Tree Commission
- The City's Organizational Chart I-9
- 2012 GFOA Budget Presentation Award I-11

Section II: Processes, Policies & Summaries

- The City Manager's Budget Message, highlighting key elements of the budget II-1
- The Budget creation process, including the Budget Cycle and the Calendar for the Preparation of the Budget Process II-12
- The 2013-14 Biennial Budget Calendar II-13
- Ordinance No. 1820 ..... II-14
- About the Budget II-18
- Names and descriptions of the departments, divisions, and funds incorporated in the budget II-21
- Revenues, expenditures, and expenditure objects II-26

- The City's Financial Policies to include Budget, Reserve, the General Fund, Utilities, Debt, other funds and the Investment Policy II-29
- Assets, Compensated Balances and Pensions II-32
- Statutory Debt Limitations II-34
- Schedule of Future Debt Service II-35
- Taxes II-36
- License & Permit Revenue II-38
- Intergovernmental Revenue II-38
- Charges for Services Revenue II-39
- Fines and Forfeits Revenue II-40
- Miscellaneous Revenue II-40
- Other Sources II-41
- Assessed Value, New Construction and Property Tax Levy II-42
- Property Tax Annual Comparison II-43
- Sales Tax Annual Comparison II-44
- Six-Year Outlook General Fund 001 Overview II-45

Section III: Operating Budgets

- Financial Summaries III-1
- General Fund Revenue Summary III-7
- General Fund Expenditure Summary by Department III-8
- General Fund Expenditure Comparison by Functional Categories III-9

- General Fund 001:
  - Legislative III-10
  - Executive III-13
  - Human Resources III-18
  - Civil Service III-20
  - Information Technology III-21
  - Legal III-23
  - Marketing & Economic Development III-24
  - City Clerk III-26
  - Finance III-29
  - Municipal Court III-32
    - Administration
    - Case Review
    - Security
  - Facilities & Grounds III-38
  - Law Enforcement III-42
    - Administration & Operations Services
    - Gambling Enforcement
    - Patrol Operations
    - Traffic
    - Communications
    - Emergency Management
    - Investigations
    - Community Policing
    - Crime Prevention
  - Engineering & Public Works Administration III-55
    - Capital Projects Planning
    - Capital Planning
    - Capital Projects
    - Development Engineering and Review
    - Utility Billing
    - NPDES Reporting and Compliance
  - Community Development Administration III-65
    - Building
    - Planning
    - Multi-Departmental Services
    - General Administration Services
  - Parks, Recreation & Community Services III-76
    - Recreation Services

- Swim Center
- Park Maintenance
- Non Departmental III-83

- Special Revenue Funds
  - 101-Street Operating Fund III-84
  - 102-Detention Services Fund III-94
  - 103-Public Safety Fund III-98
  - 104-Stadium/Convention Tax Fund III-100
  - 105-Contingency Fund III-106
  - 106-Growth Management Fund III-108
  - 107-Criminal Justice Fund III-113
  - 108-D.A.R.E. Fund III-115
  - 109-Impact & Mitigation Fund III-117
  - 110-Drug Intervention Fund III-119
  - 111-Park Acquisition Fund III-121

- Debt Service Funds
  - 207-2007 Long Term G.O. Street Construction Bond Fund III-125
  - 208-CLID Fund III-127
  - 209-LID Guaranty Fund III-129
  - 213-1997 Limited General Obligation Bond Fund III-130
  - 214-2001 Limited General Obligation and Refunding Bond Fund III-132
  - 215-2011 Limited General Obligation and Refunding Bond Fund III-133

- Capital Project Funds
  - 301-Street Construction Fund III-135
  - 303-Recreational & Pedestrian Capital Facilities Fund III-143
  - 305-Miscellaneous Capital Projects Fund III-145

- Enterprise Funds
  - 401-Water Utility Fund III-147
  - 402-Sewer Utility Fund III-156
  - 403-LID Bond Anticipation Note Fund III-162
  - 404-Storm Drainage Utility Fund III-163
  - 405-Parity Revenue Bond Fund III-172
  - 410-Utility Construction Fund III-174
  - 504-Fleet Fund III-176

Section IV: Capital Improvement Projects – CIP

The City Council adopted several Capital Projects as well as related comprehensive planning. Each project is listed after an introduction page and includes the cost of and justification for the project, as well as its estimated completion time.

- Capital Improvement Program Overview.....IV-1
- Expenditures by Project Type.....IV-3
- Funding Sources.....IV-4
- 2013/14 Capital Project Fund Expenditures
  - Facilities.....IV-6
  - Parks, Recreation and Community Services.....IV-12
  - Transportation.....IV-15
  - Utilities.....IV-22
  - Public Works Fleet.....IV-31
- Capital Facilities Plan for Years 2013-2019.....IV-46

Section V: Supplemental Information

- Salaries and Positions.....V-1
- Local Economy Statistics.....V-7
- Economic & Demographic Information.....V-7
- Major Employers.....V-8
- Major City Employers.....V-8
- Building Permits.....V-9
- Personal Income Trends.....V-9
- Median Household Income Trends.....V-10
- Employment by Major Industry.....V-11
- Historical Taxable Retail Sales.....V-12

- Glossary of Terms V-13
- Acronyms Glossary V-19
- Washington Cities Insurance Authority (WCIA) V-22