

Section V: Supplemental Information

**Section V:
Supplemental Information**

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Salaries and Positions

Salaries and Positions

Elected Officials

Position Title	Monthly Salary
Mayor	\$632
Councilmember	\$526

Appointed Positions

Position Title	Contract
City Manager	

International Association of Machinists and Aerospace Workers
Full Time Positions

Position Title	Pay Grade
Building Official	15
Senior Planner	14
Deputy Clerk/Treasurer	12
Deputy City Clerk	12
Finance Analyst	12
Plans Examiner	12
Court Services Supervisor	11
Senior Engineering Technician	11
Building Inspector	10
Senior Accounting Assistant	10
Information/License Officer	10
Judicial Assistant – Court Compliance Monitor	10
Associate Planner	10
Senior Accounting Clerk	10
Accounting Clerk II	9
Engineering Technician	9
GIS Technician	9
CADD/GIS Technician	9
Lead Court Clerk	9
Aquatics Manager	9
Network Administrator	9
Information Systems Technician	8
Planner I	8
Code Compliance Inspector	8
Court Clerk	8
Senior Administrative Assistant	8
Permit Coordinator	7
Recreation Coordinator II	7
Aquatics Supervisor	7
Administrative Assistant	7
Office Assistant	6

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Finance Cashier	6
Court Security Officer	6
Aquatics Coordinator	6
Parks Maintenance Worker – Facilities	6
Parks Maintenance Worker – Grounds Keeper II	6
Parks Maintenance Worker – Grounds Keeper I	5

Part Time Positions

Judicial Assistant – Court Compliance Monitor	H12
Court Clerk	H11
Court Security Officer	H10
Recreation Receptionist	H4
Recreation Assistant	H2
Recreation Leader 1	RL1
Recreation Leader 2	RL2
Recreation Leader 3	RL3

Full-Time Salary Range for Year 2013

	0-6	7-18	19-30	31-42	43-78	79+
SALARY	MONTHS	MONTHS	MONTHS	MONTHS	MONTHS	MONTHS
RANGE	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F
1	\$2,493.53	\$2,580.43	\$2,667.34	\$2,758.26	\$2,898.68	\$2,955.80
2	\$2,667.33	\$2,758.26	\$2,855.85	\$2,949.43	\$3,055.07	\$3,161.99
3	\$2,855.85	\$2,949.43	\$3,055.07	\$3,156.67	\$3,268.99	\$3,383.41
4	\$3,055.07	\$3,156.67	\$3,268.99	\$3,374.61	\$3,496.28	\$3,618.64
5	\$3,269.00	\$3,374.61	\$3,496.28	\$3,612.58	\$3,742.29	\$3,873.26
6	\$3,496.28	\$3,612.56	\$3,742.29	\$3,869.30	\$4,005.68	\$4,145.87
7	\$3,742.30	\$3,869.30	\$4,005.68	\$4,135.36	\$4,283.78	\$4,433.72
8	\$4,005.67	\$4,135.36	\$4,283.78	\$4,426.83	\$4,583.26	\$4,743.68
9	\$4,283.78	\$4,426.83	\$4,583.26	\$4,734.35	\$4,902.81	\$5,074.42
10	\$4,583.27	\$4,734.35	\$4,902.81	\$5,069.93	\$5,246.42	\$5,430.06
11	\$4,902.81	\$5,069.93	\$5,246.42	\$5,420.24	\$5,614.09	\$5,810.58
12	\$5,246.42	\$5,420.24	\$5,614.09	\$5,803.95	\$6,007.18	\$6,217.43
13	\$5,614.09	\$5,803.95	\$6,007.18	\$6,211.73	\$6,428.33	\$6,653.33
14	\$6,007.18	\$6,211.73	\$6,428.33	\$6,644.94	\$6,881.58	\$7,122.43
15	\$6,428.33	\$6,644.94	\$6,881.58	\$7,112.89	\$7,358.90	\$7,616.46
16	\$6,881.58	\$7,112.89	\$7,358.90	\$7,607.58	\$7,873.64	\$8,149.22

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Salaries and Positions

Part-Time Salary Range for Year 2013

SALARY RANGE	Hours	Hours	Hours	Hours	Hours	Hours
	0-519	520-1559	1560-2599	2600-3639	3640-6759	6760+
	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F
H1	\$9.61	\$10.16	\$10.78	\$11.39	\$12.00	\$12.42
H2	\$11.26	\$11.61	\$12.00	\$12.44	\$12.94	\$13.39
H3	\$12.00	\$12.44	\$12.94	\$13.41	\$13.89	\$14.38
H4	\$12.94	\$13.41	\$13.89	\$14.36	\$14.85	\$15.36
H5	\$13.89	\$14.36	\$14.85	\$15.46	\$15.91	\$16.46
H6	\$14.85	\$15.46	\$15.91	\$16.40	\$17.00	\$17.59
H7	\$15.91	\$16.40	\$17.00	\$17.62	\$18.21	\$18.85
H8	\$17.00	\$17.62	\$18.21	\$18.78	\$19.53	\$20.23
H9	\$18.21	\$18.78	\$19.53	\$20.25	\$20.81	\$21.54
H10	\$19.53	\$20.25	\$20.96	\$21.56	\$22.30	\$23.09
H11	\$20.81	\$21.56	\$22.30	\$23.13	\$23.83	\$24.66
H12	\$22.30	\$23.13	\$23.83	\$24.57	\$25.28	\$26.16
RL1	\$12.54	\$13.06	\$13.59	\$14.13	\$14.67	\$15.19
RL2	\$13.48	\$14.01	\$14.58	\$15.16	\$15.76	\$16.31
RL3	\$14.51	\$15.09	\$15.69	\$16.32	\$16.97	\$17.55

Police Guild Non-Commissioned

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	0-6 Mos	7-12 Mos	13-24 Mos	25-42 Mos	43-60 Mos	61+ Mos
Communications / Records Officer	\$3,194.81	\$3,646.54	\$4,018.39	\$4,238.37	\$4,663.89	\$4,707.13
Police Clerk	\$3,484.17	\$3,600.72	\$3,729.03	\$3,930.67	\$4,069.47	\$4,707.13
Property/Evidence Clerk	\$3,484.17	\$3,600.72	\$3,729.03	\$3,930.67	\$4,069.47	\$4,707.13
Corrections Officer	\$4,140.17	\$4,347.03	\$4,644.27	\$4,970.28	\$5,308.11	\$5,359.17
Police Services Specialist	\$3,393.77	\$3,563.95	\$3,740.83	\$3,927.44	\$4,122.80	\$4,143.41

	Step 1	Step 2	Step 3
	0-6 Mos	7-17 Mos	18+ Mos
Corrections Sergeant	\$5,747.72	\$6,136.25	\$6,243.44
Communications Supervisor	\$5,048.40	\$5,389.67	\$5,483.81

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Salaries and Positions

Police Guild Commissioned

	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
	0-6 Mos	7-12 Mos	13-24 Mos	25-42 Mos	43-60 Mos	61+ Mos
Police Officers	\$4,812.05	\$5,212.60	\$5,524.59	\$6,182.95	\$6,242.44	\$6,300.60

	Step 1	Step 2	Step 3
	0-6 Mos	7-17 Mos	18+ Mos
Lieutenant	\$6,757.40	\$7,214.19	\$7,403.21

	Step 1	Step 2
	0-6 Mos	7+ Mos
Detective	\$6,615.63	\$6,930.66

Source: 2012 Contract

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Salaries and Positions

Teamsters

SALARY RANGE	0-24	25-48	49-72	73-96	96-120	121+
	MONTHS	MONTHS	MONTHS	MONTHS	MONTHS	MONTHS
	STEP A	STEP B	STEP C	STEP D	STEP E	STEP F
Public Works Superintendent	\$6,240.31	\$6,333.32	\$6,427.71	\$6,523.54	\$6,620.79	\$6,719.50
Lead Mechanic	\$5,828.61	\$5,915.44	\$6,003.59	\$6,093.03	\$6,183.82	\$6,275.98
Mechanic	\$5,336.82	\$5,416.28	\$5,496.93	\$5,578.79	\$5,661.87	\$5,746.19
Sr. Maintenance Leadman	\$5,828.61	\$5,915.44	\$6,003.59	\$6,093.03	\$6,183.82	\$6,275.98
Maintenance Leadman	\$5,336.82	\$5,416.28	\$5,496.93	\$5,578.79	\$5,661.87	\$5,746.19
Sr. Maintenance Technician	\$4,746.23	\$4,816.82	\$4,888.48	\$4,912.48	\$5,039.16	\$5,109.94
Sr. Water Quality Specialist	\$5,336.82	\$5,416.28	\$5,496.93	\$5,578.79	\$5,661.87	\$5,746.19
Water Quality Specialist	\$5,031.07	\$5,105.94	\$5,181.93	\$5,259.05	\$5,337.34	\$5,416.80
Maintenance Technician	\$4,106.79	\$4,167.79	\$4,229.72	\$4,292.56	\$4,356.35	\$4,421.09
Laborer	\$3,569.67	\$3,622.92	\$3,676.36	\$3,730.90	\$3,786.28	\$3,842.46
Step 1*	\$3,674.31	\$3,728.83	\$3,784.16	\$3,841.35	\$3,897.31	\$3,955.18
Step 2**	\$3,783.59	\$3,839.75	\$3,896.75	\$3,954.59	\$4,013.31	\$4,072.91

*After 18 months of full time employment as a Laborer, with satisfactory performance, as determined by the Public Works Director, and possessing and maintaining a valid WDL Class B CDL, with tanker endorsement and no airbrake restrictions an employee in the Laborer classification will be entitled to a 3% base salary incentive pay increase for as long as such license is retained and kept valid and performance remains satisfactory. The incentive pay shall cease in the month following the loss of certification and/or unsatisfactory performance and shall resume the month following recertification and/or satisfactory performance, as the case may be.

**After 36 months of full time employment as a Laborer, continued compliance with all Step 1 requirements, and obtaining two of the three certifications listed below, an employee in the Laborer classification shall receive an additional 3% base salary incentive pay increase for as long as such certification are retained and kept valid and performance remains satisfactory. The incentive pay shall cease in the month following the loss of a required certification and/or unsatisfactory performance and shall resume the month following recertification and/or satisfactory performance, as the case may be.

1. Water distribution Manager Level 1 or higher issued by the WSDOH;
2. Wastewater Collection Specialist Level 1 or higher issued by WWCPA, or
3. Signs & Markings Specialist Level 1 or higher issued by IMSA.

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Permanent Positions

Classification	Minimum	Maximum
Assistant City Manager & Police Chief	\$8,194.46	\$11,440.73
Director	\$7,573.65	\$10,180.99
Assistant Chief of Police	\$6,725.82	\$9,948.60
Administrator & Assistant Director	\$6,636.26	\$8,432.83
Professional Administrative	\$5,604.51	\$7,006.25
Confidential Administrative	\$4,171.72	\$5,214.66

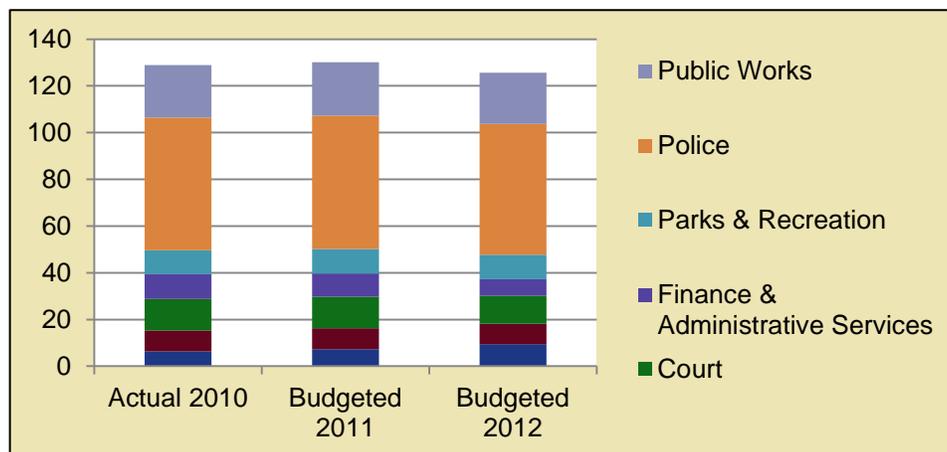
Temporary Positions

Seasonal Recreation Leader
Seasonal Recreation Assistant
Seasonal Parks Maintenance Worker
Seasonal Laborer

FTEs Employment Numbers 2011 – 2014

	Budgeted 2011	Budgeted 2012	Budgeted 2013/2014
Executive	7.3	9.5	9.5
Community Development (1)	9.0	8.7	8.0
Court	13.5	12.0	12.0
Finance & Admin Services	9.9	7.0	7.0
Parks & Recreation	10.5	10.5	10.5
Police	57.0	56.0	56.0
Public Works	23.0	22.0	22.0
FTEs	130.2	125.7	125.0

(1) Reduction of Senior Planner position from 2011 to 2013/14.



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Local Economy Statistics

Local Economy Statistics

Major Taxpayers

The following table lists the ten largest taxpayers within the City for tax collection year 2011 listed in declining order of assessed value.

Taxpayer	Business
Teachers Insurance & Annuity Corporation	Fife Landing Industrial Complex
AMB Partners II LP	Real Estate Investment
Milgard Manufacturing Inc.	Window Manufacturing
Puyallup Tribe of Indians	Commercial Property & Farmland
Fife Commerce Center LLC	Industrial Complex
CMKM LLC	HVAC Equipment
Harsch Investment Properties LLC	Fife Business Park
Benaroya Capital Company LLC	Commercial Real Estate
Larson, Robert S. & Jennifer S.	Property Management
CLPF - PCCP II LP	Real Estate Services

Economic & Demographic Information

Labor Force and Unemployment

The following table shows labor force and employment data for the County since 2009 as well as unemployment rates for the State and the United States for the same period.

Year	Pierce County		- - - - Unemployment Rates - - - -		
	Labor Force	Employed	Pierce County	State of Washington	United States
2012 ¹	391,840	356,750	9.0%	8.3%	8.1%
2011	390,860	352,290	9.9%	9.4%	9.0%
2010	396,510	357,090	9.9%	9.6%	9.6%
2009	396,970	358,570	9.7	9.0%	9.7%

¹ Average through October 2012

Source: Washington State Department of Employment Security.

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Local Economy Statistics

Major Employers

The major employers in the Tacoma-Pierce County area for 2011 as reported by the Tacoma-Pierce County Economic Development Board are as follows:

Employer	Type of Business Activity	Number of Employees
Joint Base Lewis-McChord	Military	55,603
Local Public School Districts (K-12)	Education	13,735
Multicare Health System	Health Care	6,756
Washington State Employees	Public Sector	6,662
Franciscan Health System	Health Care	5,507
Pierce County Government	Public Sector	2,947
Washington State Higher Education	Education	2,720
City Of Tacoma	Public Sector	2,316
Emerald Queen Casino	Gaming	2,230
Boeing (Frederickson Site)	Aerospace	1,450

Major City Employers

Employer	Type of Business Activity	Number of Employees
Milgard Corporate	Window and Door Manufacturing	600
Comcast Cable Services	Telecommunications	500
Prologix Distribution Services	Logistics and Display Solutions	387
Gensco, Inc.	Manufacturer Heating/Plumbing Supplies	225
Mission Foods	Food Product Distribution	240
Norwesco/Noll Inc.	Sheet Metal Manufacturing	184
US Foodservice	Wholesale Grocery	171
United Parcel Service	Parcel Delivery Service	160
Precision Door	Manufacturer of Doors & Cabinets	150
Continuant Inc. ²	Telecommunications	186
Regal Logistics	Third Party Distributor	140

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Local Economy Statistics

Building Permits

The following table shows total number and valuation of new single-family and multi-family residential permits in the County for calendar years 2005 through 2011. Recent recessionary trends are not fully reflected in this table.

Year	New Single-Family		New Multi-Family		Total Valuation
	Number	Valuation	Number	Valuation	
2011	1,494	\$360,963,607	101	\$119,788,982	\$480,752,589
2010	1,708	\$398,553,753	192	\$22,130,123	\$420,683,876
2009	1,243	\$243,510,179	804	\$79,995,681	\$323,505,860
2008	1,805	\$342,505,780	162	\$64,597,860	\$407,103,640
2007	3,532	\$716,889,789	1,490	\$76,217,591	\$893,107,380
2006	4,839	\$864,902,045	1,062	\$131,476,813	\$996,378,858
2005	5,622	\$946,563,541	1,262	\$140,207,572	\$1,086,771,113

Personal Income Trends

The following table shows total and per capita personal income growth in the County and the State from 2008 through 2011. Data presented does not fully reflect recent changes in personal income due to recent recessionary trends.

Year	Pierce County		Washington State	
	Total Personal Income (000's)	Per Capita Income	Total Personal Income (000's)	Per Capita Income
2011	\$33,117,849	\$40,992		
2010	\$32,212,709	\$40,500	\$287,174,714	\$42,589
2009	\$32,332,969	\$40,577	\$285,696,255	\$42,870
2008	\$31,846,581	\$40,461	\$280,677,561	\$42,747

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Median Household Income Trends

The following table shows median household income growth in the County and the State for years 2007 through 2011. Changes due to recent recessionary trends are not fully reflected in this table.

Year	Pierce County	Washington State
2011	\$56,114	\$55,500
2010	\$55,302	\$55,379
2009	\$55,436	\$56,317
2008	\$56,740	\$56,995
2007	\$57,486	\$56,971

Source: Washington State Office of Financial Management

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Employment by Major Industry

The table below sets forth the total number of full-time and part-time employees in the County for the years and industries as shown. Figures are presented in thousands.

Employment Sector	2012¹	2011	2010	2009	2008	2007
Total Non-Farm Employment	266.9	265.2	264.3	268.5	280.5	281.3
Total Private	210.0	207.4	205.9	210.7	223.5	226.3
Goods Producing	33.7	33.0	33.8	26.2	43.7	46.5
Mining, Logging and Construction	0.3	0.3	0.3	0.3	0.4	0.5
Manufacturing	16.7	16.3	17.2	19.0	23.5	25.5
Trade, Transportation & Utilities	54.6	54.3	53.0	53.1	55.6	56.4
Information	2.7	2.8	3.0	3.1	3.7	37
Financial Activities	11.5	11.2	11.2	12.3	13.2	13.7
Professional & Business Services	24.0	23.9	23.5	23.9	24.9	25.5
Education and Health Services	44.1	43.8	43.6	43.2	41.6	40.4
Leisure and Hospitality	26.3	25.5	25.3	26.2	27.8	27.5
All Other Services	13.1	12.9	12.6	12.7	13.0	12.7
Government & Govt Enterprises	57.0	57.8	58.4	57.8	56.9	54.9

¹ Average through October 2012

Source: Washington State Department of Employment Security.

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Local Economy Statistics

Historical Taxable Retail Sales

The following table lists the taxable retail sales within the City and the County since 2006.

Year	City of Fife	Pierce County
2012 ¹	\$250,707,711	\$ 5,227,308,635
2011 ¹	\$114,590,391	\$ 2,450,536,979
2010	\$534,976,068	\$10,624,265,947
2009 ²	\$522,186,999	\$10,434,800,308
2008	\$648,596,545	\$11,711,653,486
2007	\$893,829,003	\$12,535,645,654
2006	\$944,658,865	\$12,154,468,767

¹ First two quarter only.

² In 2009, the City began receiving a quarterly tax distribution from the State's Sales and Use Tax Mitigation Account, established to compensate taxing jurisdictions for local revenue losses as a result of a change in sourcing provisions of a new streamlined sales and use tax agreement.

Source: Washington State Department of Revenue.

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Glossary of Terms

Glossary of Terms

Accrual Basis of Accounting. A method of accounting that matches revenues and expenses with the period to which they relate, rather than focusing on actual cash flows. In this method, for example, an asset is depreciated as it is “used up”, and the expense is recognized in periodic increments, rather than assuming the asset holds its value until it is actually disposed of.

Adjusted Budget. The budget as revised through supplemental appropriations approved by Council during the year and included in the annual budget amendment ordinance.

Adopted Budget. Financial program that forms the basis for appropriations. Adopted by the governing body.

Agency Fund. A fund set up to account for assets held by the City in a trustee capacity. For example Court bail money or the regional facilities sewer fee.

Assessed Valuation. The taxable portion of fair market value of both real and personal property as determined by the Pierce County Assessor’s Office.

Assets. Resources owned or held by the City which have monetary value.

Audit. Conducted by the Washington State Auditor’s Office, the primary objective of an audit is to determine if the City’s Financial Statements present the City’s financial position fairly and results of operations are in conformity with generally accepted accounting principles.

Balanced Budget. A budget in which planned expenditures do not exceed projected funds available.

BARS. The State of Washington Budget, Accounting and Reporting System required for all governmental entities in the state of Washington.

Benefits. City paid benefits provided for employees such as social security, retirement, worker’s compensation, life insurance, medical insurance and management benefits.

Bond Refinancing. The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Budget. The financial plan for the operation of a program or organization for the year or for the project through completion. Legal authority and requirements are found in Revised Code of Washington (RCW 35A.33).

Budget Document. The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.

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Glossary of Terms

Budget Message. Written explanation of the budget and the local government's financial priorities. This message was prepared by the City Manager, the executive officer of the governing body.

Capital Expenditures. Funds spent for the acquisition of a long-term asset.

Capital Facility Plan. The portion of the Capital Improvement Plan that relates to the city facilities and infrastructure that are planned for under the growth management act and are included in the City of Fife Comprehensive Plan. The plan includes estimated project costs, sources of funding and timing of work over a six-year period. For financial planning, the capital facility plan is presented as a plan of work and proposed expenditures and is the basis for annual appropriation requests and bond issues.

Capital Improvement Budget. The capital projects approved and funded in the first year of the adopted Budget Capital Improvement Program.

Capital Improvement Program (CIP). The plan of all capital projects, including those that do not qualify as Program (CIP) "facilities" for the Capital Facility Plan, such as large pieces of equipment or vehicles.

Capital Outlay. Fixed assets which have a value of \$5,000 or more and have a useful economic lifetime of more than three years or assets of any value, if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project. The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures and improvements thereon. The cost must usually be \$25,000 or more in order to be considered a capital project; amounts under \$25,000 are considered in the operating budget. In addition, equipment is considered a capital project if it is \$25,000 or more in cost.

Capital Reserve. An account used to segregate a portion of the government's equity to be used for future capital program expenditures.

Charges for Services. A revenue category which includes a charge for a specific service. These primarily include park recreation fees, plan check fees, court cost and prisoner work release fees and other miscellaneous fees.

Comprehensive Budget. The comprehensive budget combines both the annual financial plan for the operation of government and the annual portion of the Capital Improvement Budget. Excluded from the operating budget are carry-over capital projects which have been previously approved.

Contingency. The General Contingency is established as a department, not as a fund. It is a line item appropriation within the operating fund. The estimate for general operating contingencies is based on the assumption that in any municipal operating fund, anticipated revenues may not be collected and/or certain unforeseen expenditures may become necessary.

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Cost Allocation. Assignment of cost charges from one department that reimburse another department for services received. Some examples are Attorney services, Finance services and Human Resource services.

CPI. Consumer Price Index. A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.

Debt Service. The annual payment of principal and interest on the City's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as public buildings, parks, roads, storm sewers and water system improvements.

Department. A major organizational unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation. The loss of asset value over time and usage, recorded as an expense under the full accrual method of accounting.

Designated Fund Balance. Fund balance that is not legally restricted to a specific use, but is nonetheless planned to be used for a particular purpose. For example, the General Fund has a fund balance that is designated for contingency. There is no legal restriction on the use of this fund balance, but it is budgeted to provide financial stability.

Enterprise Fund. A fund used to account for operations that are financed and operated in a manner similar to private business enterprise where the measurement focus is on the cost of providing a service, such as water on a continual basis. Costs are recovered through user charges.

Estimated Actual. An estimate of the year-end balance of a revenue or expenditure account.

Expenditure. The payment of cash or the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense. Charges incurred (whether paid immediately or deferred) for proprietary fund operations, maintenance, interest or other charges.

Fees. A general term used for any charge for services levied by government associated with providing a service, permitting an activity, or imposing a penalty. Major types of fees include business and non-business licenses and user charges.

Fines and Forfeitures. A revenue category which primarily includes court, police, traffic and parking fines and forfeitures of property.

Fund. A self-balancing set of accounts with revenues and expenses that are segregated for the purpose of carrying out a specific purpose or activity.

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Fund Balance. Working capital, or the net current assets less short term liabilities.

GAAFR. "Governmental Accounting, Auditing and Financial Reporting." The "blue book" published by the Municipal Finance Officers Association (now the Government Finance Officers Association) to provide detailed guidance for the application of accounting principles for governments.

GAAP Generally Accepted Accounting Principles. Standards used for accounting and reporting by both private industry and governments.

GASB. Government Accounting Standards Board established in 1985 to regulate the rules and standards for all governmental units.

General Fund. The General Fund is used to account for all of the City's resources except for those resources which are accounted for in a special purpose fund.

General Obligation Bonds. Bonds for which the full faith and credit of the insuring government are pledged for payment.

Licenses and Permits. Revenue category that includes building permits, business and amusement licenses and any other miscellaneous licenses or permits.

LID. Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

LTGO. Limited Tax General Obligation bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. LTGO bonds must not exceed 1.5 percent of the assessed valuation. The total of LTGO and voted bonds must not exceed 2.5 percent of assessed valuation per State R.C.W.

Miscellaneous Revenue. A revenue category that basically includes leases and rentals of the various city facilities, Senior Center donations plus other revenue such as pay phone revenue.

Modified Accrual. A basis of accounting in which revenues are recognized when available and measurable and expenditures are recorded in the period the liabilities are incurred.

Net Budget. The net budget eliminates double counting of the budget by excluding fund transfers and internal service charges such as interfund equipment rental and insurance charges. The net budget represents the true level of spending in the budget.

Object of Expenditure. Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditure include salaries and wages, benefits, supplies, contracted services and capital outlay.

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Glossary of Terms

Operating Budget. An operations plan, expressed in financial terms, whereby an operating program is funded for a single year. Per state law, operating budgets lapse at year-end.

Operating Expense. Those costs including expenditures for salaries and wages, benefits, supplies, services and charges which are necessary to support the primary services of the organization. For example, telephones, printing and motor pool charges, and office supplies are operating expenses.

Organization. A major organizational unit usually responsible for carrying out a major component of department or program responsibilities.

PERS. Public Employees Retirement System provided for employees other than Police and Fire by the State of Washington.

Preliminary Actual. The balance of revenue or expenditure accounts at year-end, but before the final closing of the City's books. This will usually be close to the final actual amounts, but may not include all accruals or other adjustments.

Preliminary Budget. The Mayor's recommended budget submitted to the City Council and the public for approval in October of each year.

Public Works Trust Fund. PWTF Established by the state as a trust fund for public utility purposes. Funds are loaned at minimal rate of interest for qualifying projects.

Reserved Fund Balance. Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.

Reserves (Fund). The unencumbered year-end balance of revenue less expenditures in governmental funds.

Restricted Fund Balance. The portion of working capital that is not available for general expenditure. The balance is maintained for a specific designated use.

Revenue Income. Received by the City in support of its program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines, interest income and other miscellaneous revenue.

Revenue Bonds. Bond issued pledging future revenues, usually water, sewer, or drainage charges to cover debt payments in addition to operating costs.

RFP. Request for Proposal

Salaries and Wages. A majority of City employees are paid a semi-monthly salary based on an annual standard work year consisting of 2,080 hours. Some types of positions are paid hourly wages based on the prevailing wage scale.

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Glossary of Terms

Standard Work Year. 2,080 hours or 260 days is the equivalent of one work year.

Supplemental Appropriation. An appropriation approved by the Council after the initial budget appropriation. Supplemental appropriations are approved by Council during the year and an annual budget amendment ordinance is approved in December of each year.

Unreserved Fund Balance. The difference between fund assets and fund liabilities of governmental or similar trust funds that is available for general expenditures.

User Charges. The amount the government receives for the provision of services and commodities, or the performance of specific services benefiting the entity charged. User charges tend to be voluntary in nature, in contrast to mandatory property and income taxes. Citizens only pay user charges when a specific service is received.

Working Capital. The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year's budget.

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Acronyms Glossary

Acronyms Glossary

ADA	Americans with Disabilities Act
AWC	Association of Washington Cities
BAN	Bond Anticipation Note
BARS	Budget, Accounting and Reporting System
B & O TAX	Business and Occupation Tax
CCS	Catholic Community Services
CDBG	Community Development Block Grant
COLA	Cost of Living Adjustment
CIP	Capital Improvement Plan
CPI	Consumer Price Index
CM-POT	Construction Management of the Port of Tacoma Road
DOE	Department of Ecology, State of Washington
DOE	Department of Energy
EAP	Employee Assistance Program
EIS	Environmental Impact Statement
EMS	Emergency Medical Service
EPA	Environmental Protection Agency
FEMA	Federal Emergency Management Agency
FEMA CERT	Federal Emergency Management Agency, Community Emergency Response Team
FMC	Fife Municipal Code
FTE	Full Time Equivalent
GAAFR	Governmental Accounting, Auditing and Financial Reporting
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFC	General Facilities Charge

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Acronyms Glossary

GIS	Geographical Information System
GMA	Growth Management Act
GDP	Gross Domestic Product
IAMAW	International Association of Machinists and Aerospace Workers, local 160
IBNR	Medical expenses Incurred but Not Reported by the claimants to the insurance company
IT	Information Technology
LEOFF	Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington
LID	Local Improvement District
LID	Low Impact Development
LGIP	Local Government Investment Pool
LTAC	Lodging Tax Advisory Committee
LTGO	Limited Tax General Obligation Bonds
MSDS	Material Safety Data Sheet
METH	Methamphetamine
MVE	Motor Vehicle Excise Tax
NLC	National League of Cities
NPDES	National Pollution Discharge Elimination System
NPSI	National Playground Safety Institute
PERS	Public Employees Retirement System
PS 8	Pump Station 8
PWTF	Public Works Trust Fund
RCW	Revised Code of Washington
REET	Real Estate Excise Tax
RFP	Request for Proposal
ROW	Right of Way

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Acronyms Glossary

SCA	Suburban Cities Association
SEPA	State Environmental Policy Act
SRO	School Resource Officer
SWAT	Special weapons and tactics team
SWM	Surface Water Management
RCVB	Tacoma Regional Convention Visitors Bureau
RPCSC	Tacoma Pierce County Sports Commission
TPU	Tacoma Public Utilities charge
WASPC	Washington Association of Sheriffs and Police Chiefs
WCIA	Washington Cities Insurance Authority
WSDOT	Washington State Department of Transportation
ULID	Utility Local Improvement District
UPRR	United Pacific Rail Road

Section V: Supplemental Information

Risk Management

Washington Cities Insurance Authority (WCIA) Risk Management

The City of Fife is a member of the Washington Cities Insurance Authority (WCIA).

Utilizing Chapter 48.62 RCW (self-insurance regulations) and Chapter 39.34 RCW (the Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was formed for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and /or jointly contracting for risk management services. WCIA has a total of 126 members.

New members initially contract for a three-year term and, thereafter, automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automotive, police, public officials' errors or omissions, stop gap, and employee benefit liability. Limits are a \$3 million per occurrence layer and a \$12 million per occurrence in the re-insured excess layer, with no annual aggregate stop loss except \$10 million per member for public officials' errors and omissions. The excess layer is insured by the purchase of reinsurance and insurance. Total limits are \$15 million per occurrence. The Board of Directors determines the limits and terms of coverage annually.

Insurance coverage for property, automobile physical damage, fidelity, inland marine, and boiler and machinery are purchased on a group basis. Various deductibles apply by type of coverage. Property insurance and automobile physical damage are self-funded from the members' deductible to \$500,000, for all perils other than flood and earthquake, and insured above that amount by the purchase of reinsurance.

In-house services include risk management consultation, loss control field services, claims and litigation administration, and loss analysis. WCIA contracts for the claims investigation consultants for personnel issues and land use problems, insurance brokerage, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. As outlined in the Interlocal Agreement, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA assets in financial instruments which comply with all State guidelines. These revenues directly offset portions of the membership's annual assessment.

The Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day-to-day operations of WCIA.