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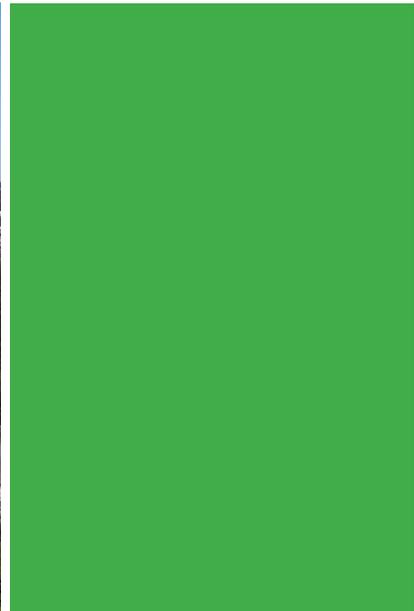
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MISCELLANEOUS STATISTICAL INFORMATION



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Exhibit 1 - Supplemental Information



Date of Incorporation: February 11, 1957

Form of Government: Council/City Manager

Population: 9,405 (April 1, 2014 Estimate)

Corporate Information: The City of Fife is a non-charter Optional Code City and is governed under the provisions of the Optional Municipal Code of the Revised Code of Washington. Optional Code City status increases the City's operating authority by extending to it the powers of all four city classifications that exist in Washington law.

Organizational Structure: Fife's City Council is comprised of seven Councilmembers. All members are elected at-large and the Mayor is chosen from within the Council. City administration includes a City Manager, Director of Finance/Treasurer, Director of Public Works, Director of Community Development, Director of Parks, Recreation and Community Services and Chief of Police.

Location: Historically a small farming community, the City of Fife now includes a mix of established residential, new single and multi-family residential, commercial, and industrial properties. In addition to its proximity to Tacoma, being located adjacent to Interstate 5 provides for easy access to the entire South Puget Sound region.

Number of City Employees: The 2015-2016 biennial budget provides for a total of 149.97 full-time equivalent (FTE) employees. Represented employees belong to one of the following Unions, depending on their position: Teamsters Local Union No. 117 (City Public Works employees), International Association of Machinists & Aerospace Workers (IAMAW), Local No. 297 (City Non-Exempt positions), or City of Fife Police Guild (Commissioned Officers and Non-Commissioned police department positions).

Schools: The City of Fife's students are served primarily through the Fife School District at one of six schools: Discovery Primary, Hedden Elementary, Endeavor Intermediate, Surprise Lake Middle School, Columbia Junior High and Fife High School.

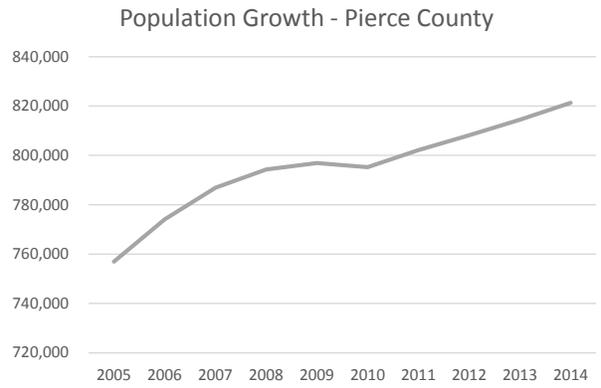
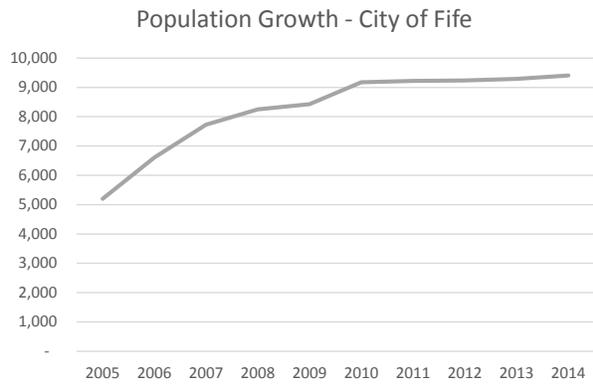


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Exhibit 2 - Population and School Enrollment

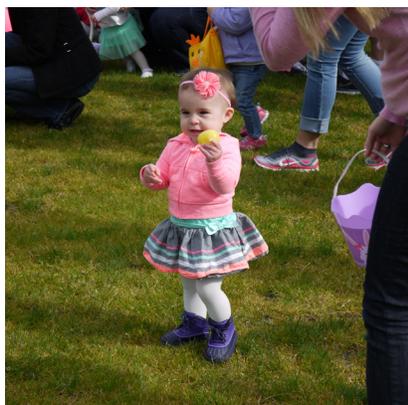
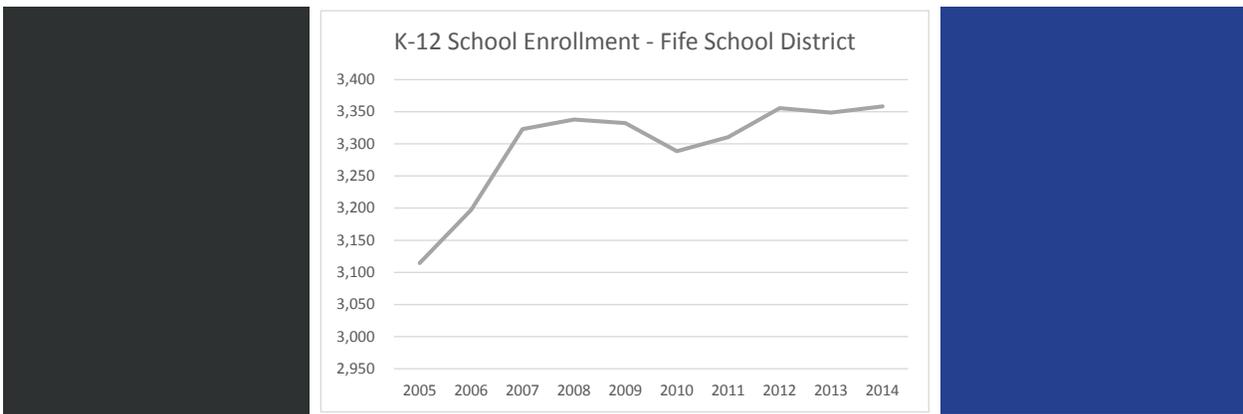


	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
City Population	5,200	6,609	7,725	8,248	8,426	9,173	9,220	9,235	9,290	9,405
County Population	756,919	774,050	786,911	794,330	796,900	795,225	802,150	808,200	814,500	821,300



	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
K-12 Enrollment*	3,115	3,197	3,323	3,338	3,332	3,289	3,310	3,355	3,349	3,358

*School enrollment as of October 1 of each year within the Fife School District.



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Exhibit 3 - Historical Tax Rates



	2010	2011	2012	2013	2014
Property Tax Levy					
Regular	\$2,588,462	\$2,652,564	\$2,779,881	\$2,843,115	\$2,967,297
Excess	-	-	-	-	-
Total Tax Levy	\$2,588,462	\$2,652,564	\$2,779,881	\$2,843,115	\$2,967,297
Property Tax Rate per \$1,000 AV: (Levied by the City of Fife)					
Regular	\$1.23	\$1.32	\$1.47	\$1.60	\$1.56
Excess	-	-	-	-	-
Total Tax Rate	\$1.23	\$1.32	\$1.47	\$1.60	\$1.56
Total Property Tax Levy per \$1,000 AV: (For a typical Fife resident)					
Conservation Futures	0.04	0.05	0.05	0.06	0.06
Port of Tacoma	0.18	0.18	0.18	0.18	0.18
Fire District #10	1.12	1.22	1.34	1.48	1.40
Fire District #10/EMS	-	0.50	0.50	0.50	0.50
Pierce County Rural Library	0.47	0.50	0.50	0.50	0.50
Pierce County	1.12	1.24	1.37	1.53	1.50
Flood Control	-	-	-	0.10	0.10
City of Fife	1.23	1.32	1.47	1.60	1.56
State	2.07	2.27	2.41	2.63	2.53
Fife School District - Cap Proj	-	0.30	0.32	0.34	0.33
Fife School District - Bond	0.98	1.06	1.16	1.29	1.25
Fife School District - M&O	2.13	2.37	2.66	3.02	3.07
Total Property Tax Rate	\$9.34	\$11.01	\$11.95	\$13.23	\$12.99
Sales Tax Rates					
State of Washington	6.50%	6.50%	6.50%	6.50%	6.50%
Regional Transit Authority	0.90%	0.90%	0.90%	0.90%	0.90%
City of Fife	0.84%	0.84%	0.84%	0.84%	0.84%
Pierce Transit	0.30%	0.30%	0.30%	0.30%	0.30%
Public Transportation	0.30%	0.30%	0.30%	0.30%	0.30%
Pierce County	0.15%	0.15%	0.15%	0.15%	0.15%
Criminal Justice	0.10%	0.10%	0.10%	0.10%	0.10%
Pierce County Jail	0.10%	0.10%	0.10%	0.10%	0.10%
Parks	0.10%	0.10%	0.10%	0.10%	0.10%
Pierce County 911 Communications	-	-	0.10%	0.10%	0.10%
State Sales Tax Administration	0.01%	0.01%	0.01%	0.01%	0.01%
Total Sales Tax Rate	9.30%	9.30%	9.40%	9.40%	9.40%
Utility Tax Rates					
Electric Utility Tax	3.0%	3.0%	6.0%	6.0%	6.0%
Water Utility Tax	4.5%	4.5%	4.5%	6.0%	6.0%
Gas Utility Tax	4.5%	4.5%	4.5%	6.0%	6.0%
Sewer Utility Tax	4.5%	4.5%	4.5%	6.0%	6.0%
Solid Waste Utility Tax	0.0%	0.0%	0.0%	6.0%	6.0%
Cable TV Utility Tax	0.0%	0.0%	0.0%	6.0%	6.0%
Telephone Utility Tax	4.5%	4.5%	4.5%	6.0%	6.0%
Storm Drainage Utility Tax	4.5%	4.5%	4.5%	6.0%	6.0%
Gambling Tax					
Amusement Games	2.0%	2.0%	2.0%	2.0%	2.0%
Punchboards/Pulltabs	5.0%	5.0%	5.0%	5.0%	5.0%
Card Games	4.0%	4.0%	4.0%	4.0%	4.0%

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Exhibit 4 - Historical Retail Sales & Tax Revenue



Annual Taxable Retail Sales

Year	City of Fife	City's Percentage of Total County Sales	Pierce County
2005	\$850,721,277	7.55%	\$11,266,230,629
2006	\$944,658,865	7.77%	\$12,154,468,767
2007	\$893,829,003	7.13%	\$12,535,645,654
2008	\$648,596,545	5.54%	\$11,711,653,486
2009	\$522,186,999	5.00%	\$10,434,800,308
2010	\$534,976,144	5.04%	\$10,624,267,732
2011	\$504,755,412	4.80%	\$10,520,820,885
2012	\$543,842,020	4.91%	\$11,080,670,832
2013	\$666,410,622	5.47%	\$12,189,179,970
2014 ¹	\$546,164,054	5.81%	\$9,406,090,159

¹ 2014 amounts reflect first three quarters only.

Annual Sales & Use Tax Revenue Collected

Year	City of Fife
2005	\$6,505,914
2006	\$7,222,540
2007	\$7,159,007
2008	\$6,102,390
2009	\$4,561,955
2010	\$4,719,634
2011	\$4,439,585
2012	\$4,686,378
2013	\$5,579,029
2014	\$6,313,620



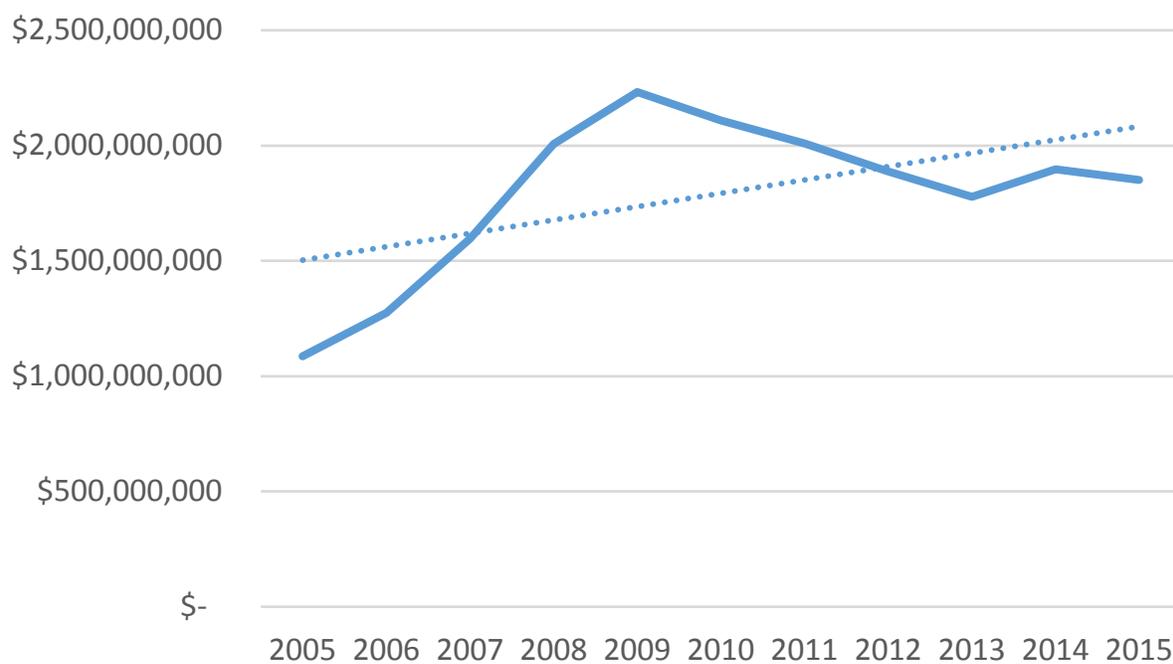
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Exhibit 5 - Historical Assessed Valuation

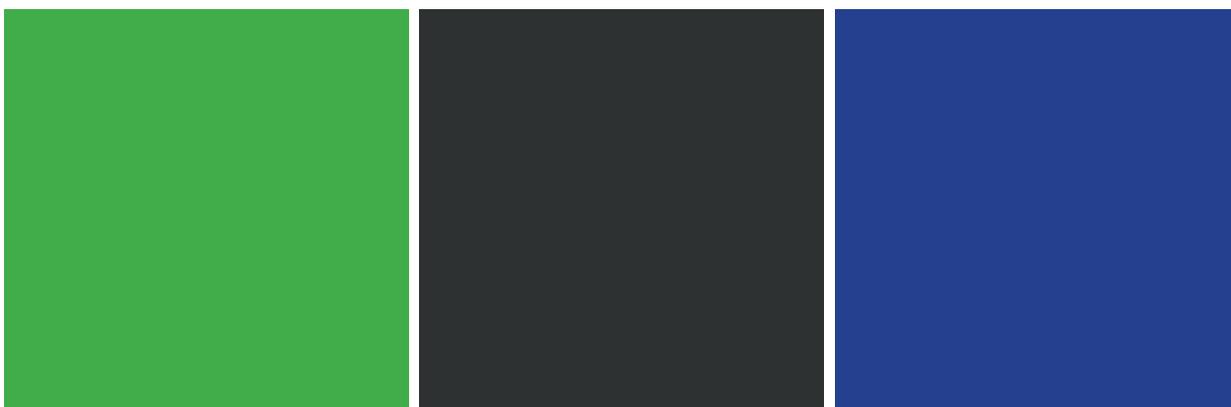


Tax Year	Assessed Valuation	Tax Rate/\$1,000	Tax Collections
2005	\$1,085,647,520	\$1.206	\$1,309,681
2006	1,275,573,319	1.301	1,659,304
2007	1,595,745,697	1.303	2,079,893
2008	2,007,019,822	1.109	2,225,261
2009	2,232,235,640	1.147	2,559,392
2010	2,109,593,643	1.227	2,588,462
2011	2,008,596,565	1.321	2,652,564
2012	1,888,418,890	1.472	2,779,881
2013	1,776,946,972	1.600	2,843,115
2014	1,896,381,840	1.565	2,967,297
2015	1,850,900,741	1.600	2,961,441

Assessed Valuation 2005-2015



Note: Due to the reclassification of Tribal fee lands as nontaxable real estate, 2014 assessed valuation for 2015 Taxes decreased by approximately \$45.5 million, or 2.4%.



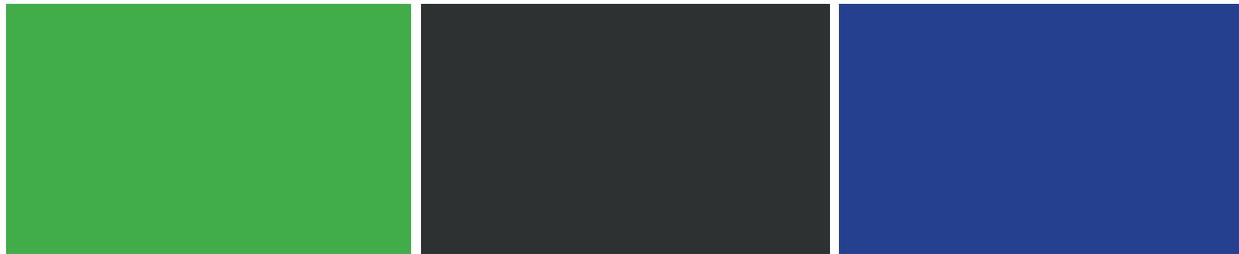
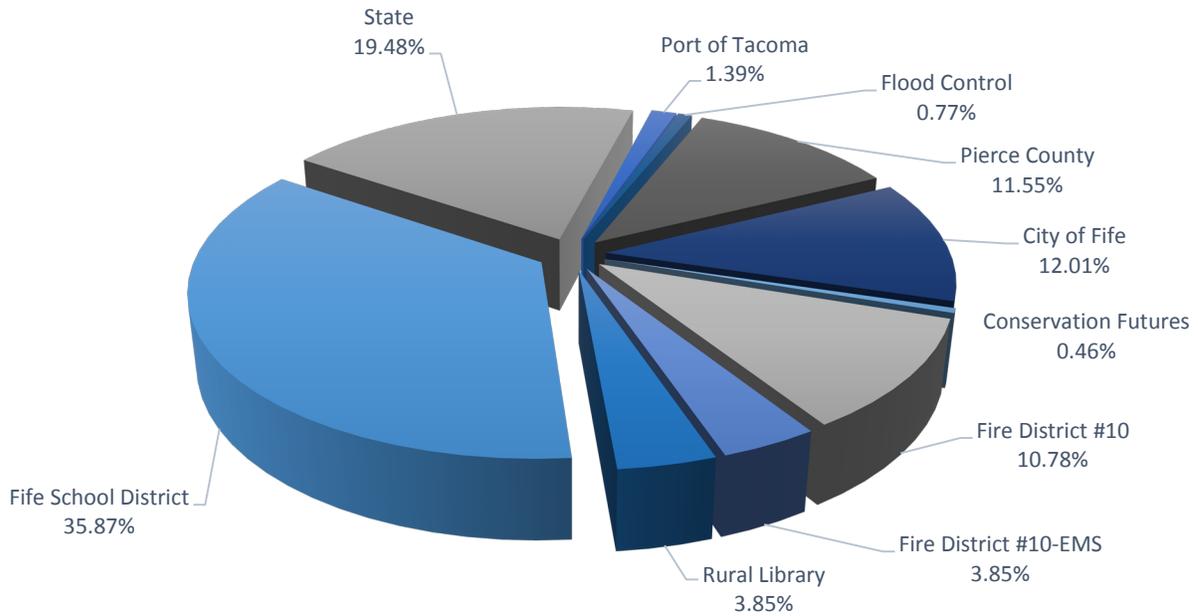
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Exhibit 6 - Property Tax Statistics



The Total Levy Rate within the City of Fife is comprised of the City's Levy, plus additional levies earmarked for State, Schools, Emergency Medical Services (EMS), local libraries and other entities. The distribution of property tax revenues is shown in the chart below. For each \$1,000 of assessed valuation, a typical Fife resident paid \$12.99 in 2014 property taxes, and the City of Fife received \$1.56, or 12% of the total.

Distribution of Property Tax Assessed in Fife (2014)



The City of Fife received approximately \$312 per \$1,000 of assessed valuation in 2014 based on a home valued at \$200,000 as illustrated below.

Property Tax Example in the City of Fife					
	2010	2011	2012	2013	2014
City of Fife Home Value (Est.)	200,000	200,000	200,000	200,000	200,000
City Levy Rate	1.23	1.32	1.47	1.60	1.56
City Tax	245	264	294	320	312
Total Taxes	\$1,869	\$2,202	\$2,390	\$2,646	\$2,598
Total Levy Rate	\$9.34	\$11.01	\$11.95	\$13.23	\$12.99

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Exhibit 7 - Debt Service Summary



GENERAL OBLIGATION BONDS

Year	Principal	Interest	Total
2015	1,385,000	342,881	1,727,881
2016	1,420,000	300,898	1,720,898
2017	1,475,000	247,475	1,722,475
2018	1,445,000	205,100	1,650,100
2019	1,155,000	161,750	1,316,750
2020-2024	2,985,000	362,575	3,347,575
2025-2029	660,000	36,450	696,450
Totals	\$10,525,000	\$1,657,129	\$12,182,129

REVENUE BONDS

Year	Principal	Interest	Total
2015	165,000	\$222,779	\$387,779
2016	420,000	261,606	681,606
2017	450,000	253,156	703,156
2018	475,000	243,231	718,231
2019	490,000	228,981	718,981
2020-2024	2,695,000	900,506	3,595,506
2025-2029	3,195,000	359,497	3,554,497
Totals	\$7,890,000	\$2,469,756	\$10,359,756

PUBLIC WORKS TRUST FUND LOANS

Year	Principal	Interest	Total
2015	\$40,010	\$8,810	\$48,820
2016	40,410	8,409	48,819
2017	40,814	8,006	48,820
2018	41,222	7,598	48,820
2019	41,635	7,186	48,821
2020-2024	214,503	29,597	244,100
2025-2029	225,444	18,655	244,099
2030-2034	236,944	7,156	244,100
Totals	\$880,982	\$95,417	\$976,399

SPECIAL ASSESSMENT DEBT (LID, ULID, CLID)

Year	Principal	Interest	Total
2015	\$470,000	\$223,466	\$693,466
2016	160,000	207,791	367,791
2017	140,000	204,791	344,791
2018	85,000	202,116	287,116
2019	80,000	199,641	279,641
2020-2024	719,253	946,280	1,665,533
2025-2029	-	853,953	853,953
2030-2034	3,332,499	170,791	3,503,290
Totals	\$4,986,752	\$3,008,829	\$7,995,581

Total Debt **\$24,282,734** **\$7,231,131** **\$31,513,865**

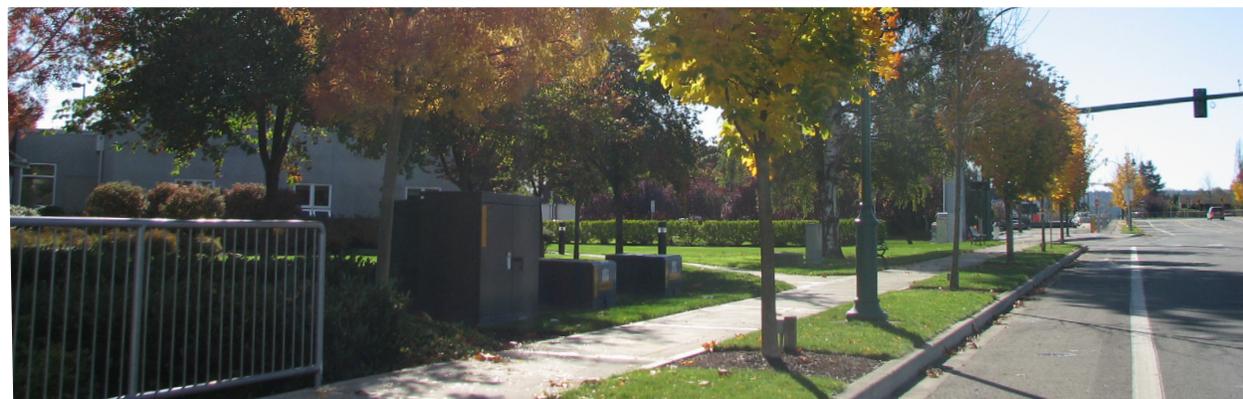
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Exhibit 7 - Debt Service Summary, cont.



The City's debt obligation's are well within the limits for debt capacity as shown in the following table:

Calculation of Legal Debt Limit December 31, 2014						
		General Purpose		Parks & Open Space	Utility Purpose	
		Non-Voted (Limited GO)	Voted (Unlimited GO)	Voted	Voted	
2014 Assessed Valuation (2015 Tax Base)	\$1,896,381,840	x	1.50%	1.00%	2.50%	2.50%
Non-Voted Debt Limits			28,445,728			
Voted Limits				18,963,818	47,409,546	47,409,546
Less: General Obligation Bonds Outstanding			(10,525,000)	-	-	-
Less: Contracts Payable			(27,713)	-	-	-
Add: Cash on Hand for Debt Service			282,823	-	-	-
Available Debt Capacity by Purpose			\$18,175,838	\$18,963,818	\$47,409,546	\$47,409,546



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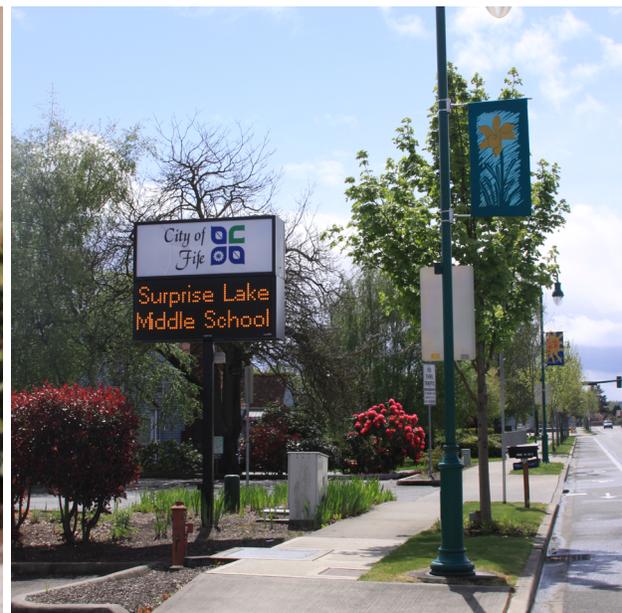
Exhibit 8 - Personnel Summary by Full-Time Equivalent



General Fund FTE - By Department	2013	2014	2015	2016
Legislative	1.26	1.26	1.26	1.26
Municipal Court	10.00	9.00	9.00	9.00
Executive	8.60	12.50	12.50	12.50
Finance	7.50	7.50	7.50	7.50
Legal	-	-	-	-
Facilities & Grounds	2.20	2.20	2.20	2.20
Police	42.14	41.74	42.39	42.39
Engineering	5.75	6.80	5.80	5.80
Community Development	8.00	7.70	7.70	7.70
Parks, Recreation & Comm'ty Svcs	21.21	19.71	19.71	19.71
Non-Departmental	-	-	-	-
Subtotal General Fund	106.66	108.41	108.06	108.06

Other Funds FTE	2013	2014	2015	2016
Street Fund	2.80	2.80	2.80	2.80
Public Safety Fund	7.00	6.00	6.00	6.00
Stadium/Convention Tax Fund	1.00	1.00	1.00	1.00
Criminal Justice Fund	1.00	2.00	1.50	1.50
Drug Intervention Fund	1.06	0.26	0.11	0.11
Street Construction Fund	0.75	0.20	0.20	0.20
Water Utility Operations Fund	6.25	4.20	4.20	4.20
Water Utility Construction Fund	-	-	0.43	0.43
Sewer Utility Operations Fund	1.90	2.30	2.30	2.30
Sewer Utility Construction Fund	0.50	0.50	0.44	0.44
Storm Utility Operations Fund	1.40	1.50	1.50	1.50
Storm Utility Construction Fund	-	-	0.43	0.43
Detention Services Fund	17.18	18.50	19.00	19.00
Fleet Services Fund	2.00	2.00	2.00	2.00
Subtotal Other Funds	42.84	41.26	41.91	41.91

Total Annual FTE, All Funds	2013	2014	2015	2016
	149.50	149.67	149.97	149.97



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Exhibit 9A - Adopted Salary Schedule, IAMAW



2015-2016 Adopted Salary Ranges International Association of Machinists and Aerospace Workers (IAMAW) Local #297

Position Title:	Jan 1, 2014 - Dec 31, 2019 , Monthly Salary Range		Range
	Entry	High	
	Senior Planner	\$6,007.18	
Deputy Clerk/Treasurer	\$5,246.42	\$6,217.43	12
Deputy City Clerk	\$5,246.42	\$6,217.43	12
Finance Analyst	\$5,246.42	\$6,217.43	12
Plans Examiner	\$5,246.42	\$6,217.43	12
Senior Engineering Technician	\$4,902.81	\$5,810.58	11
Building Inspector	\$4,583.27	\$5,430.06	10
Information/License Officer	\$4,583.27	\$5,430.06	10
Judicial Assistant - Court Compliance Monitor	\$4,583.27	\$5,430.06	10
Court Services Coordinator	\$4,583.27	\$5,430.06	10
Associate Planner	\$4,583.27	\$5,430.06	10
Senior Accounting Clerk	\$4,583.27	\$5,430.06	10
Accounting Clerk II	\$4,283.78	\$5,074.42	9
Engineering Technician	\$4,283.78	\$5,074.42	9
GIS Technician	\$4,283.78	\$5,074.42	9
CADD/GIS Technician	\$4,283.78	\$5,074.42	9
Lead Court Clerk	\$4,283.78	\$5,074.42	9
Aquatics Manager	\$4,283.78	\$5,074.42	9
Network Administrator	\$4,283.78	\$5,074.42	9
Information Systems Technician	\$4,005.67	\$4,743.68	8
Planner I	\$4,005.67	\$4,743.68	8
Code Compliance Inspector	\$4,005.67	\$4,743.68	8
Court Clerk	\$4,005.67	\$4,743.68	8
Recreation Program Manager	\$4,005.67	\$4,743.68	8
Community Center Manager	\$4,005.67	\$4,743.68	8
Senior Administrative Assistant	\$4,005.67	\$4,743.68	8
Permit Coordinator	\$3,742.30	\$4,433.72	7
Aquatics Supervisor	\$3,742.30	\$4,433.72	7
Administrative Assistant	\$3,742.30	\$4,433.72	7
Office Assistant	\$3,496.28	\$4,145.87	6
Finance Cashier	\$3,496.28	\$4,145.87	6
Court Security Officer	\$3,496.28	\$4,145.87	6
Aquatics Coordinator	\$3,496.28	\$4,145.87	6
Parks Maintenance Worker / Facilities	\$3,496.28	\$4,145.87	6
Parks Maintenance Worker / Groundskeeper II	\$3,496.28	\$4,145.87	6
Parks Maintenance Worker / Groundskeeper I	\$3,269.00	\$3,873.26	5

Part-Time Positions:	Hourly Range		
Judicial Assistant - Court Compliance Monitor	\$22.30	\$26.16	12
Court Clerk	\$20.81	\$24.66	11
Court Security Officer	\$19.53	\$23.09	10
Recreation Assistant	\$11.26	\$13.39	2
Recreation Leader I	\$12.54	\$15.19	1
Recreation Leader II	\$13.48	\$16.31	2
Recreation Leader III	\$14.51	\$17.55	3

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Exhibit 9B & 9C - Adopted Salary Schedule, Teamsters & Exempt Employees



Adopted Salary Schedule, Teamsters

2015-2016 Adopted Salary Ranges Teamsters Local Union #117

Position Title:	Jan 1, 2014 - Dec 31, 2019, Monthly Salary Range	
	Entry	High
Public Works Superintendent	\$6,240.31	\$6,719.50
Lead Mechanic	\$5,828.61	\$6,275.98
Mechanic	\$5,336.82	\$5,746.19
Sr. Maintenance Leadman	\$5,828.61	\$6,275.98
Maintenance Leadman	\$5,336.82	\$5,746.19
Sr. Maintenance Technician	\$4,746.23	\$5,109.94
Sr. Water Quality Specialist	\$5,336.82	\$5,746.19
Water Quality Specialist	\$5,031.07	\$5,416.80
Maintenance Technician	\$4,106.79	\$4,421.09
Laborer	\$3,569.67	\$3,842.46

Adopted Salary Schedule, Exempt Employees

2015-2016 Adopted Salary Ranges Exempt/Non-Represented Employees

Position Title:	Monthly Salary Range (Effective Jan 1, 2014)	
	Entry	High
Assistant City Manager & Police Chief	\$8,584.03	\$11,984.62
Assistant Chief of Police	\$7,994.51	\$10,792.60
Director	\$7,933.71	\$10,664.99
Police Captain	\$7,918.00	\$9,773.66
Administrator & Assistant Director 3	\$7,646.92	\$10,476.95
Administrator & Assistant Director 2	\$6,951.75	\$9,524.50
Administrator & Assistant Director 1	\$6,195.81	\$7,745.00
Corrections Captain	\$6,526.08	\$7,411.15
Professional Administrative 3	\$6,458.05	\$8,073.00
Professional Administrative 2	\$5,870.95	\$7,339.33
Professional Administrative 1	\$5,632.55	\$7,041.05
Professional 2	\$5,120.50	\$6,400.95
Professional 1	\$4,807.05	\$6,008.83
Confidential Administrative 2	\$4,370.04	\$5,462.57
Confidential Administrative 1	\$3,933.04	\$4,916.31

* Effective January 1, 2015, on January 1st of each successive year, salaries are increased by an amount equal to 100% of the increase in the CPI as of October of the previous year (minimum 2%, maximum 4%).

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Exhibit 9D - Adopted Salary Schedule, Police Guild



Adopted Salary Schedule, Police Guild

2015-2016 Adopted Salary Ranges Police Guild Employees

Position Title:	Monthly Salary Range (Effective Jan 1, 2014)	
	Entry	High
Commissioned Positions -		
Police Officers	\$5,141.68	\$6,732.20
Sergeants	\$7,220.30	\$7,910.34
Detectives	\$7,068.81	\$7,405.42
Non-Commissioned Positions -		
Corrections Sergeant	\$5,747.72	\$6,243.44
Communications Supervisor	\$5,048.40	\$5,483.81
Corrections Officer	\$4,140.17	\$5,359.17
Police Clerk	\$3,484.17	\$4,707.13
Property/Evidence Clerk	\$3,484.17	\$4,707.13
Police Services Specialist	\$3,393.77	\$4,143.41
Communications/Records Officer	\$3,194.81	\$4,707.13



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Exhibit 10 - Major Employers



Top 10 Major Employers - Pierce County

Employer	2014 FTE	Sector
Joint Base Lewis-McChord	66,054	Military
Local Public Schools	13,408	Education
Multicare Health System	6,904	Healthcare
State of Washington	6,455	Government
Franciscan Health System	5,338	Healthcare
Pierce County Government	2,979	Government
Washington State Higher Education	2,566	Education
Fred Meyer Stores	2,560	Retail & Distribution
State Farm Insurance Companies	2,206	Insurance
City of Tacoma	2,078	Government

Top 10 Major Employers - City of Fife

Employer	2014 FTE	Sector
Milgard Corporate	818	Manufacturing
Comcast Cable Services	600	Telecommunications
Emerald Queen Casino	530	Gaming
Prologix Distribution Services	320	Logistics
US FoodService	277	Wholesale Grocery
Mission Foods	250	Food Product Distribution
Genesco, Inc.	249	Manufacturing/Wholesale Grocery
United Parcel Services	160	Delivery Service
Norwesco/Noll Inc.	150	Manufacturing
City of Fife	140	Local Government



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GLOSSARY OF BUDGET TERMS

The following are definitions for common terms found in budget summary statements, as well as an explanation of financial terms found in this budget document.

ACCRUAL BASIS. This method of accounting is used in proprietary (enterprise and internal service) funds. Under it, transactions are recognized when they occur. Revenues are recognized when earned and expenses are recognized when incurred. "When" cash is received or distributed is not a determining factor.

AD VALOREM. A tax imposed on the value of property.

ADOPTED BUDGET. The financial plan adopted by the City Council which forms the basis for appropriations.

ANNEXATION. The incorporation of land into an existing city with a resulting change in the boundaries of that city.

APPROPRIATION. An authorization made by the City Council that permits officials to incur obligations against and to make expenditures of governmental resources.

ARBITRAGE. The investment of bond proceeds at a higher yield than the coupon rate being paid on the bonds.

ASSESS. To establish an official property value for taxation purposes.

ASSESSED VALUATION. The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

B.A.R.S. The State of Washington prescribed Budgeting, Accounting, and Reporting System manual for which compliance is required for all governmental entities in the State of Washington.

BASIS OF ACCOUNTING. A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported on the financial statements. It relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

BASIS OF BUDGETING. The City's governmental functions and accounting systems are organized and controlled on a fund basis. The accounts within the funds are maintained on a modified accrual basis for governmental, expendable trust, and agency funds. Revenues are recognized when measurable and available as current assets. Expenditures are generally recognized when the related services or goods are received and the liability is incurred.

Proprietary funds are accounted for on the full accrual basis of accounting.

BASIS POINTS. A basis point refers to the measure of the yield to maturity of an investment calculated to four decimal places. A basis point is 1/100th of 1 percent (.01 percent).

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BENCHMARK. A quantifiable performance level used to assess the extent to which program objectives are being obtained.

BENEFITS. Employer contributions paid by the City as part of the conditions of employment. Examples include health/dental insurance, state public employee's retirement system, city retirement system, and employment security.

BOND. (Debt Instrument). A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET. A plan of financial operation embodying an estimate of expenditures for a given period and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

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 without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120). The City Manager is authorized to make budget amendments between organizations of the same fund, as long as there is no change in the total budget for that fund.

BUDGET CALENDAR. The schedule of key dates or milestones which the City follows in the preparation and adoption of the budget.

BUDGET GUIDELINES. The City's guidelines with respect to revenue, debt, budget, and organization management as these relate to the City's ongoing ability to provide services, programs, and capital investment.

BUDGET MESSAGE. A message prepared by the City Manager explaining the annual proposed budget, articulating the strategies and budget packages to achieve the City's goals, and identifying budget impacts and changes.

BUDGET PROCESS. The process of translating planning and programming decisions into specific financial plans.

C.D.B.G. Community Development Block Grant.

CAPITAL. Expenditures made to acquire, reconstruct, or construct major fixed or capital assets. A fixed asset is a tangible object of long-term character which will continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. A capital asset must exceed \$1,000 in cost and have an expected useful life expectancy of 12 months. For purposes of this definition, a "fixed asset" includes a group of items purchased together that will be used "for a single purpose" and could not be used effectively by themselves.

CAPITAL BUDGET. A plan of proposed capital expenditures and the means of financing them. The capital budget is enacted as part of the Adopted Budget, which includes both operating and capital outlays.

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CAPITAL EXPENDITURES. Expenditures that result in the acquisition or construction of fixed assets.

CAPITAL FACILITIES PLAN (CFP). A capital facilities plan includes an inventory of existing facilities, a forecast of future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues, and time schedules for each capital improvement project.

CAPITAL IMPROVEMENT PROGRAM (CIP). A plan for capital expenditures to be incurred each year over a period of five or more 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. A budget category for items having a value of \$1,000 or more and having a useful economic lifetime of more than one year.

CASH BASIS OF ACCOUNTING. The method of accounting that records revenues only when they are actually received and expenditures only when cash is paid.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). The official annual financial report of the City prepared in conformity with GAAP. The annual report is audited by The State Auditor's Office.

CONSUMER PRICE INDEX (CPI). 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, i.e., economic inflation.

CONTINGENCY. A budgetary reserve set aside for emergencies or unforeseen expenditures for which no other budget exists.

COUNCIL GOALS. Statements of direction, purpose, or intent based on the needs of the community, generally to be completed within a specified time period.

COUNCILMANIC BONDS. Councilmanic 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. Councilmanic bonds must not exceed 1.5% of the assessed valuation.

CUSTOMER. The recipient of a product or service provided by the City. Internal customers are usually City departments, employees, or officials who receive products or services provided by another City Department. External customers are usually citizens, neighborhoods, community organizations, businesses, or other public entities who receive products or services provided by a City Department.

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

DEBT SERVICE FUND. A fund to account for payment of principal and interest on general obligation and other City-issued debt.

DEPARTMENT MISSION. Objectives that address each of the department's major activities, but are not broader than the department's scope of work. These objectives relate back to Council goals or its vision and strategies.

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DEPRECIATION. (1) Expiration in the service of life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence. **(2)** That portion of the cost of a capital asset which is charged as an expense during a particular period.

DIVISION MISSION. Objectives that address each of the division's major activities, but that are not broader than the division's scope of work. These objectives relate back to either the Department Mission, to Council goals, or Council's vision and strategies.

ENCUMBRANCES. Obligations in the form of purchase orders or contracts that are chargeable to an appropriation and for which a part of the appropriation is reserved. Obligations cease to be encumbrances when paid or when the appropriation expires at the end of the fiscal year.

ENTERPRISE FUND. A fund type used to account for operations that are financed or operated in a manner similar to private business enterprise where the intent of the governing body is that costs of providing goods and services be recovered primarily through user charges.

EXPENDITURES/EXPENSES. Where accounts are kept on the modified accrual basis (expenditures) or accrual basis (expenses) of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

FIDUCIARY FUNDS. Funds used to account for assets held in trust by the City on behalf or for the benefit of individuals or other entities.

FISCAL YEAR. A 12-month period to which the annual operating budget applies. At the end of the period, the City determines its financial position and the results of its operations. The Fiscal Year is January 1 through December 31 for local governments in Washington.

FUND. An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives. See the Budget by Fund section for specific fund category purposes and descriptions.

FUND BALANCE. The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit. An undesignated fund balance reflects historical receipts less historical expenditures in non-proprietary funds. Since all designated and reserved resources have been removed or deducted in arriving at the year-end undesignated fund balance, this value is available for budgetary appropriation.

FTE, Full-Time Equivalent. The ratio of a position in comparison to the amount of time a regular, full-time employee normally works in a year. A full-time employee (1.00 FTE) is paid for 2,080 hours a year. Positions budgeted to work less than full-time are expressed as a percent of full-time. For example, a .5 FTE budgeted position will work 1,040 hours.

GAAP, Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of the City.

GASB, Governmental Accounting Standards Board. The authoritative accounting and financial stan-

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standard setting body for governmental entities.

GENERAL FUND. This fund accounts for the financial operations of the City, which are not accounted for in any other fund. Principal sources of revenue are property taxes, franchise fees, state shared revenues, licenses, permits, and charges for services. Primary expenditures in the General Fund are made for police and fire protection, building development and planning, parks, and City Council.

GENERAL OBLIGATION. Bonds for which the full faith and credit of the insuring government are pledged for bonds payment.

GIS, Geographical Information System. A mapping application currently being accessed through Pierce County, this application can be used for site plan review, counter support, citizen education and notification, environmental analysis, land use inventories, to produce presentation maps and maps for public distribution and as a tool to aid in decision making regarding CIP projects, creating a street maintenance program, and to inventory and maintain storm drainage systems and other public improvements.

GOAL. A long-range statement of broad direction, purpose, or intent, based on the needs of the community.

GRANT. A cash award given for a specified purpose. The two major forms of Federal and State grants are block, and discretionary or categorical. Block grants are awarded primarily to general purpose governments, are distributed to them according to formulas established in the law, and can be used for any locally determined activities that fall within the functional purpose of the grant as stated in the law. Discretionary or categorical grants can be used only for a specific purpose and usually are limited to narrowly defined projects or activities.

GROWTH MANAGEMENT. Legislation enacted in 1990 by the State Legislature requiring that all jurisdictions in the larger counties adopt new comprehensive plans by the end of 1993. This legislation was enacted due to enormous growth experienced in the State and a lack of uniform guidance for related development. This Act further specified that all plans conform to a broad set of guidelines of both the parent county and neighboring jurisdictions. Eight specific elements, including concurrency, are required to be included in every comprehensive plan. Concurrency requires that infrastructure be available at the same time as new development.

IMPACT FEES. Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements borne by the City that will be necessary as a result of the development.

INTERFUND SERVICES. Payments for services rendered made by one City department or fund to another. Internal Service Fund billings are included in this category. However, these billings also include equity transfers to internal service funds in support of "first time" asset acquisitions. See Internal Service Charge.

INTERFUND TRANSFERS. Contributions from one City fund to another in support of activities of the receiving fund. Loans are not included.

INTERGOVERNMENT. Services purchased from other government agencies, normally including types of services that only government agencies provide.

INTERNAL SERVICE CHARGE. A charge from an Internal Service Fund to an operating fund to recover the

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cost of service or overhead.

INTERNAL SERVICE FUNDS. These funds are used to account for services provided by City Departments to other City Departments for which they pay an internal service charge.

LABOR. Internal and contracted personnel

LEGAL DEBT LIMIT. The amount of debt a government may incur, based on total taxable property value.

LEVEL OF SERVICE. Used generally to define the existing services, programs, and facilities provided by the government for its citizens. Level of service in any given activity may be increased, decreased, or remain the same, depending on the needs, alternatives, and available resources.

LEVY. The total amount of taxes or special assessments imposed by the City.

LID, Local Improvement District. A local improvement district is composed of properties benefiting from a specific capital improvement project, such as a sewer line extension.

LINE ITEM. An expenditure description at the most detailed level. Objects of expenditure are broken down into specific items, such as printing.

MISSION. A short description of the scope and purpose of a City Department. It specifies what the Department's business is.

MODIFIED ACCRUAL BASIS of accounting is used in governmental fund types (general, special revenue, debt service, and capital project funds). Under it, revenues and other financial resource increments are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when they are incurred (bring forth a liability).

OBJECT OF EXPENDITURE. See "Object."

OBJECT. As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, supplies, and services and charges.

OPERATING REVENUES. Those revenues received within the present fiscal year.

ORDINANCE. The method by which the appropriation of the budget is enacted into law by the Council per authority of the State statutes.

PERS, The Public Employees Retirement System. A State of Washington-defined benefit pension plan to which both employee and employer contribute.

PERFORMANCE INDICATOR. A quantifiable performance level used to assess the extent to which program objectives are being obtained.

PLAN. A list of actions that management expects to take. A plan is a basis for allocating the organization's

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resources to deal with opportunities and problems present in the environment.

PROGRAM. A group of related activities to accomplish a major service or core business function for which the City is responsible. A program is typically part of a division within a department.

PROGRAM ACTIVITY. A broad function or a group of similar or related services/activities, having a common purpose.

PROJECTIONS. Estimates of outlay, receipts, or other amounts that extend several years into the future. Projections generally are intended to indicate the budgetary implications of continuing or proposing programs and policy for an indefinite period of time.

PROPOSED BUDGET. The budget proposed by the City Manager to the City Council for review and approval.

PROPRIETARY FUNDS. Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in the same period. As a result, there is a direct cause and effect relationship between revenue and expenses in these funds.

RATINGS. In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service.

REFUNDING. The redemption of an obligation on or before its maturity in order to reduce the fixed interest charge, or to reduce the amount of fixed payment.

RESERVE. An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESIDUAL EQUITY TRANSFER. Nonrecurring transfers of equity between funds.

RESOURCES. Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

RETAINED EARNINGS. An equity account reflecting the accumulated earnings of a proprietary (internal service or enterprise) fund. In this budget document, the balance derived excludes asset depreciation expenditures. When depreciation is charged to user organizations, as in internal service funds, the cash balance remaining (ending retained earnings) therefore represents the asset replacement reserve being accumulated.

REVENUE. Income received by the City in support of a program or services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income, and miscellaneous revenue. See Operating Revenue.

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

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SALARIES AND WAGES. Amounts paid for personnel services rendered by employees in accordance with rates, hours, terms, and conditions authorized by law or stated in employment contracts. This category also includes overtime, temporary help, and car allowances.

SELF-INSURED. The retention of a risk of loss arising out of the ownership of property or some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is accompanied by the setting aside of assets to fund any related losses. The City currently is not self-insured.

SERVICES AND CHARGES. Services acquired from and fees/payments made to vendors. These include printing, professional services, travel and training, communications, public utility services, repair/maintenance, and insurance premiums.

SPECIAL REVENUE FUNDS. These funds account for revenue derived from specific tax or other earmarked revenue sources which are legally restricted to finance particular functions or activities.

STATE SHARED REVENUE. Revenues received from the State of Washington from sources like the liquor tax, and MVET.

STRATEGY. An approach to using resources within the constraints of the environment in order to achieve a set of goals. An organization formulates a strategy based on the environment, and states the goals, objectives, and how it is going to meet the objectives through tactics to guide its core business functions.

SUPPLIES. Items used to deliver services, such as office supplies, short-lived minor equipment with no material value, periodicals, and books and generic computer software.

TAX. Compulsory charge levied by a government to finance services performed for the common benefit.

TAX LEVY. Total amount of ad valorem tax certified by the City.

TAX RATE. The amount of tax stated in terms of units per \$1,000 of assessed value of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district.

UNAPPROPRIATED ENDING FUND BALANCE. An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received. No expenditures can be made from the Unappropriated Ending Fund Balance during the fiscal year in which it is budgeted.

UNDERWRITER. An individual or organization that assumes a risk for a fee (premium or commission).

USER FEES. The payment of a fee for direct receipt of a public service by the person benefiting from the service.

VISION. An objective that lies outside the range of planning. It describes an organization's most desirable future state.

WORKLOAD MEASURE. A tracking indicator that shows the amount of work performed by the division.

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List of Acronyms & Abbreviations



ACRONYM LIST

AASHTO	American Association of State Highway and Transportation Officials
ACLU	American Civil Liberties Union
ADA	Americans with Disabilities Act
AICP	American Institute of Certified Planners
AICPA	American Institute of Certified Public Accountants
A/P	Accounts Payable
APA	American Planning Association
APWA	American Public Works Association
A/R	Accounts Receivable
AV	Assessed Valuation
AWC	Association of Washington Cities
BAN	Bond Anticipation Note
BARS	Budgeting, Accounting and Reporting System (State of Washington)
CAFR	Comprehensive Annual Financial Report
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 Energy
EIS	Environmental Impact Statement
EMS	Emergency Medical Services
EPA	Environmental Protection Agency
FEMA	Federal Emergency Management Agency
FMC	Fife Municipal Code
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GIS	Geographical Information System
GMA	Growth Management Act
IAMAW	International Association of Machinists and Aerospace Workers
LEOFF	Law Enforcement Officers and Firefighters Retirement System (State of Washington)
LID	Local Improvement District
LGIP	Local Government Investment Pool
LTAC	Lodging Tax Advisory Committee
LTGO	Limited Tax General Obligation Bonds
MRSC	Municipal Research and Services Center (of Washington)
MVET	Motor Vehicle Excise Tax
NPDES	National Pollution Discharge Elimination System
PERS	Public Employees Retirement System
PSRC	Puget Sound Regional Council
PWTF	Public Works Trust Fund
RCW	Revised Code of Washington

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REET	Real Estate Excise Tax
RFB	Request for Bid
RFP	Request for Proposal
RFQ	Request for Qualifications
ROW	Right of Way
RTA	Regional Transit Authority
SCA	Suburban Cities Association
SAO	State Auditor's Office
SEPA	State Environmental Policy Act
SWAT	Special Weapons and Tactics Team
SWM	Surface Water Management
TIB	Transportation Improvement Board
TIP	Transportation Improvement Plan
TPU	Tacoma Public Utilities
UBC	Uniform Building Code
USDOT	United States Department of Transportation
WABO	Washington Association of Building Officials
WAC	Washington Administrative Code
WASPC	Washington Association of Sheriffs and Police Chiefs
WCIA	Washington Cities Insurance Authority
WCMA	Washington City Managers Association
WFOA	Washington Finance Officers Association
WSDOE	Washington State Department of Ecology
WSDOT	Washington State Department of Transportation
ULID	Utility Local Improvement District
UPRR	Union Pacific Railroad

CITY OF FIFE HISTORICAL LANDMARK

Erected in 1914, this structure stood at the center of the intersection of 20th Street East and 54th Avenue East, 200 feet west of this location.

Originally a picturesque water trough for horses, the structure was built by the merchants of the four street corners and allowed the horses to drink and rest while the owners shopped and visited at the growing agricultural and business center of Fife Square.

The graceful structure is preserved here as a flowing water fountain in recognition and remembrance of the sturdy German, Italian, Swedish, Norwegian, Swiss, Indian, Japanese and Slovak people who lived and worked in the fertile Puyallup River Valley.

We are deeply indebted to this diverse heritage for our solid, basic beginnings and their early pathways into the present and future.

The City of Fife extends heartfelt thanks to all those who assisted in the relocation and completion of our historic Fife Fountain.
February 11, 1989