

CITY OF KENMORE, WASHINGTON

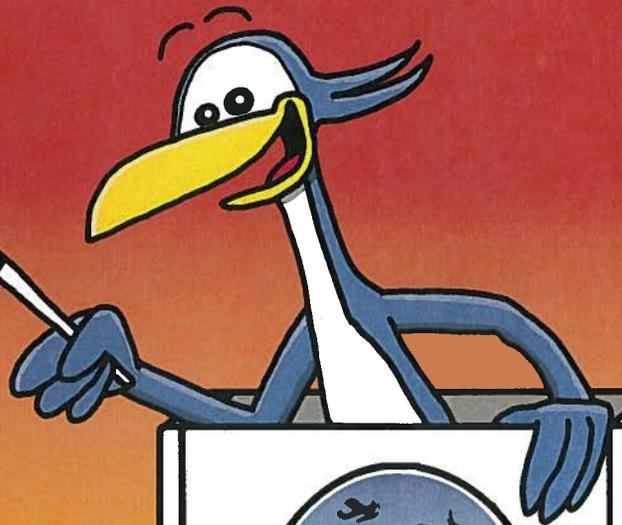
# 2017-18 BIENNIAL BUDGET

**PRELIMINARY**

**EXPENSES**



**REVENUES**



KW



# City of Kenmore, Washington

## 2017-2018 Proposed Preliminary Budget

David Baker, Mayor  
Allan Van Ness, Deputy Mayor  
Milton Curtis, Councilmember  
Stacey Denuski, Councilmember  
Nigel Herbig, Councilmember  
Brent Smith, Councilmember  
Laurie Sperry, Councilmember

Rob Karlinsey, City Manager  
Joanne M. Gregory, CPA, Finance Director

***For the Period January 1, 2017 – December 31, 2018***

*Copies of the 2015-2016 Adopted Budget are available for viewing on the City's website [www.kenmorewa.gov](http://www.kenmorewa.gov), at City Hall, and the Kenmore Library*

*The cover image used in the preliminary budget document was designed by Mr. Kent Vaughan, Senior Engineer in the City of Kenmore Public Works Department.*

**City of Kenmore, Washington**  
**2017-2018 Preliminary Budget**  
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City of Kenmore, Washington

Appendix

**CITY OF KENMORE  
WASHINGTON  
ORDINANCE NO. 15-0413**

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**AN ORDINANCE OF THE CITY OF KENMORE, WASHINGTON, AMENDING ORDINANCE 14-0389 ADOPTING THE 2015-2016 BIENNIAL BUDGET, TO ADJUST REVENUES AND APPROPRIATIONS FOR THE GENERAL FUND, THE STREET FUND, THE PARK IMPACT FEE FUND, THE STRATEGIC OPPORTUNITIES FUND, THE REAL ESTATE EXCISE TAX FUND, THE KENMORE VILLAGE FUND, THE PARK CAPITAL FUND, THE TRANSPORTATION CAPITAL FUND, THE EQUIPMENT REPLACEMENT FUND, AND THE SURFACE WATER MANAGEMENT FUND; AND ESTABLISHING POSITIONS AND SALARY SCHEDULES FOR 2016; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.**

WHEREAS, the City Council (the "Council") of the City of Kenmore, Washington, (the "City"), is required by applicable State law to finalize its biennial budget prior to the commencement of the first fiscal year of the biennium; and

WHEREAS, the amount of revenue and expenditures can only be estimated at the time of finalization of the budget; and

WHEREAS, the City is required by applicable State law to conduct a mid-biennial review of the budget prior to the end of the first fiscal year of the biennium; and

WHEREAS, the City Council scheduled and held a Public Hearing on the amendments to the 2015-2016 Biennial Budget on November 9, 2015; and

WHEREAS, the City Council finds it in the best interest of the City to adjust revenues and expenditures in the General Fund, the Street Fund, the Park Impact Fee Fund, the Strategic Opportunities Fund, the Real Estate Excise Tax Fund, the Kenmore Village Fund, the Park Capital Fund, the Transportation Capital Fund, the Equipment Replacement Fund, and the Surface Water Management Fund;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF KENMORE, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Funds Appropriated. The 2015-2016 Biennial Budget, adopted by Ordinance No. 14-0389, for the period January 1, 2015 through December 31, 2016, is hereby amended by fund to reflect the adjustments to revenues and expenditures as follows:

<b>FUND</b>	<b>2015-2016 Revenue Budget</b>	<b>Change</b>	<b>Amended 2015-2016 Revenue Budget</b>
General Fund	\$20,553,270	\$495,000	\$21,048,270
Street Fund	2,359,531	0	2,359,531
Public Art Fund	200	0	200
Park Impact Fee Fund	234,063	0	234,063
Transportation Impact Fee Fund	1,397,257	0	1,397,257
Strategic Reserve Fund	0	0	0
Strategic Opportunities Fund	37,160	1,180,786	1,217,946
Sammamish River Bridge Fund	0	0	0
Real Estate Excise Tax Fund	1,827,000	0	1,827,000
Kenmore Village Fund	1,326,900	920,000	2,246,900
Park Capital Fund	1,240,400	364,774	1,605,174
Transportation Capital Fund	17,208,172	4,642,784	21,850,956
Surface Water Management Fund	3,540,000	0	3,540,000
Surface Water Capital Fund	2,139,500	0	2,139,500
Swamp Creek Basin Fund	20,000	0	20,000
Equipment Replacement Fund	206,000	0	206,000
<b>Total Budget</b>	<b>\$52,089,453</b>	<b>\$7,603,344</b>	<b>\$59,692,797</b>

<b>FUND</b>	<b>2015-2016 Expenditure Budget</b>	<b>Change</b>	<b>Amended 2015-2016 Expenditure Budget</b>
General Fund	\$20,538,934	\$2,233,786	\$22,772,720
Street Fund	2,371,277	400,000	2,771,277
Public Art Fund	1,000	0	1,000
Park Impact Fee Fund	490,000	213,416	703,416
Transportation Impact Fee Fund	2,760,000	0	2,760,000
Strategic Reserve Fund	0	0	0
Strategic Opportunities Fund	911,200	660,000	1,571,200
Sammamish River Bridge Fund	0	0	0
Real Estate Excise Tax Fund	3,528,719	458,587	3,987,306
Kenmore Village Fund	3,517,240	1,113,929	4,631,169
Park Capital Fund	1,238,000	453,233	1,691,233
Transportation Capital Fund	17,308,172	4,534,205	21,842,377
Surface Water Management Fund	4,652,276	-686,500	3,965,776
Surface Water Capital Fund	2,209,500	0	2,209,500
Swamp Creek Basin Fund	0	0	0
Equipment Replacement Fund	224,000	134,375	358,375
<b>Total Budget</b>	<b>\$59,750,318</b>	<b>\$9,515,031</b>	<b>\$69,265,349</b>

The City Manager is hereby authorized and instructed to effectuate the necessary changes to the 2015-2016 Biennial Budget and to make any necessary and appropriate line item entries and adjustments in order to reflect the amendments of this ordinance.

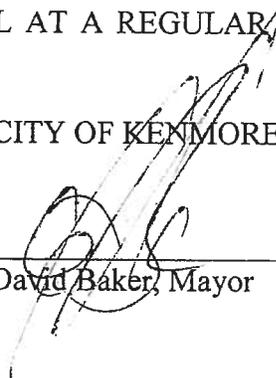
Section 2. Positions and Salary Schedules. The various positions and salary ranges for City employees for 2016 are attached to this Ordinance as Exhibit A.

Section 3. Severability. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be preempted by State or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 4. Effective Date. This ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of the publication.

ADOPTED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 23<sup>rd</sup> DAY OF NOVEMBER, 2015.

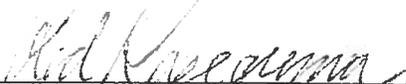
CITY OF KENMORE

  
\_\_\_\_\_  
David Baker, Mayor

ATTEST/AUTHENTICATED:

  
\_\_\_\_\_  
Patty Safrin, City Clerk

Approved as to form:

  
\_\_\_\_\_  
Rod Kaseguma, City Attorney

Filed with the City Clerk: November 13, 2015  
Passed by the City Council: November 23, 2015  
Date of Publication: November 27, 2015  
Effective Date: December 2, 2015  
**Ordinance No. 15-0413**

**Exhibit A**

**City of Kenmore  
2015-2016 Salary Plan**

**The proposed 2017-2018 Salary Plan  
is under review due to the ongoing salary study  
and will be provided later in the budget process.**

Classification	2015-2016 Salary Range		
	Low	Mid	High
Finance and Administration Director	8,333	9,920	11,507
Assistant City Manager	8,333	9,920	11,507
Public Works Director/City Engineer	7,906	9,412	10,917
Community Development Director	7,811	9,299	10,786
Development Services Director	7,281	8,668	10,055
Public Works Operations Manager	6,668	7,938	9,208
Senior Engineer	6,235	7,423	8,610
Traffic Engineer - Senior	6,235	7,423	8,610
Project Manager	6,235	7,423	8,610
Senior Planner	5,924	7,052	8,180
Surface Water Program Manager	5,924	7,052	8,180
Civil Engineer	5,693	6,778	7,862
Planner	5,506	6,555	7,604
City Clerk	5,429	6,463	7,497
Building Inspector/Plans Examiner	5,309	6,320	7,332
Community Relations Mgr/Policy Analyst	5,287	6,294	7,301
Associate Civil Engineer	5,152	6,133	7,114
Associate Planner	5,088	6,057	7,026
Accountant	4,838	5,760	6,681
Bldg. Inspector/Code Compliance Officer	4,838	5,760	6,681
Management Analyst	4,687	5,580	6,472
ROW Inspector	4,375	5,208	6,041
Surface Water Technician	4,319	5,142	5,965
Executive Assistant	4,278	5,093	5,908
Assistant Planner	4,261	5,073	5,884
Volunteer & Events Supervisor	4,070	4,846	5,621
Maintenance Worker	3,850	4,583	5,316
Permit and Administrative Specialist	3,806	4,531	5,256
Accounting Technician	3,806	4,531	5,256
Public Records Officer/Administrative Asst.	3,806	4,531	5,256
Administrative Assistant	3,670	4,369	5,068
Receptionist	2,948	3,510	4,071
Maintenance Custodian	2,867	3,414	3,960
Intern	13/hr	14/hr	15/hr
Part time/Seasonal MW	11/hr	13/hr	15/hr

**CITY OF KENMORE  
WASHINGTON  
RESOLUTION NO. 15-264**

**A RESOLUTION OF THE CITY OF KENMORE,  
WASHINGTON, REVISING THE CITY FEE SCHEDULE  
AND ADOPTING THE 2016 FEE SCHEDULE.**

WHEREAS, for the convenience of Kenmore residents and other City customers, the City Council has adopted all City fees by resolution; and

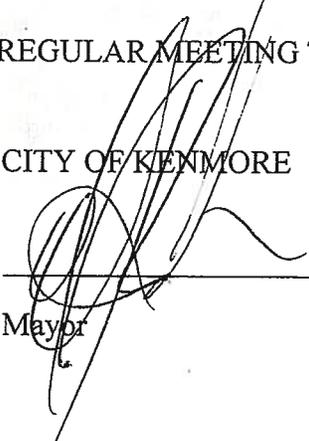
WHEREAS, the City reviews all fees annually and makes adjustments to them as necessary and appropriate; and

WHEREAS, the City Council desires to adopt a revised fee schedule as set forth in this resolution;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF KENMORE, WASHINGTON, DOES RESOLVE to adopt the "City of Kenmore, Washington 2016 Fee Schedule", attached as "Exhibit A" to this resolution, which shall be effective on the adoption of this resolution.

PASSED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF ON THE 12<sup>th</sup> DAY OF OCTOBER, 2015.

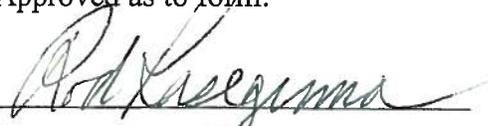
CITY OF KENMORE

  
\_\_\_\_\_  
Mayor

ATTEST/AUTHENTICATED:

  
\_\_\_\_\_  
Patty Safrin, City Clerk

Approved as to form:

  
\_\_\_\_\_  
Rod Kaseguma, City Attorney

City of Kenmore, Washington  
2016 Fee Schedule



Resolution No. 15-264

Effective Date: October 13, 2015

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**Note:** Solid vertical lines (|) in the margins indicate a change and a plus sign (+) in the margin of the fee schedule indicates a new fee from the previous schedule.

### 1. BUSINESS REGISTRATION AND LICENCES

Business Registration	2016 Fee
General Business - New Application for a new business	\$10
General Business Renewal	\$10
Home Occupation - New Application for a new business	\$10
Home Occupation Renewal	\$10
The business registration program is managed through Washington State Department of Revenue (DOR). The City registration fee is in addition to the DOR administration fee, which is currently \$19 for new applications and \$11 for renewals.	

Regulatory Business Licenses	2016 Fee
Adult Entertainment	
Device	\$50 each
Operator	\$500/year
Premises	\$200/year
Panoram Manager License	\$50/year
Adult Cabaret	
Operator	\$500/year
Cabaret Manager License	\$50/year
Cabaret Entertainer License	\$50/year
Adult Retail Business License	\$500/year
Heavy Manufacturing Business	\$200/year
Live Entertainment: music (other than mechanical); boxing or wrestling; pool halls; and bowling alleys.	\$200/year \$100/six months \$50/day
Junk Shop License	\$300/year
Junk Wagon License	\$40/year
Marijuana Business License	\$500/year
Massage Business and Public Bathhouse	\$150/year
Massage Practitioner	\$50/year
Theaters	\$100/each screen
Pawnbroker	\$500/year
Peddler/Solicitor	No fee
Secondhand dealer	\$40/year
Renewal of License, registration or permit late penalty	10% of required fee
Transferability of license of permit	\$25

### 2. CODE ENFORCEMENT

Code Enforcement	2016 Fee
Inspection/Posting	\$50
Re-inspection	\$50
Abatement	Actual City costs
Abatement Hearing	\$360
Hearing Officer	\$215/hour
Notice of Violation Appeal Hearing	\$125
Removal of Declaration	\$20
Violation of a stop work order	\$500

Housing Code Enforcement	2016 Fee
Inspection/Posting	\$255/hour
Re-Inspection plus Notice and Order	\$510
Hourly Rate	\$255
Appeal Fee	\$150/each
Closing Fee	\$255
Contract Abatement Fee	\$15% of the contract
Late Fee	\$25% of amount due
Hearing Officer	\$215/hour

The following fees apply to all enforcement actions:	2016 Fee
Inspection Warrant	\$350/each
Attorney Fees	Rate per hour to be determined as established by the City Attorney contract for legal services
Paralegal Services	\$60/hour
Notary Services	\$10
Abatement	Actual cost of labor

### 3. COMPREHENSIVE PLAN AND DEVELOPMENT REGULATION AMENDMENTS

Type	2016 Fee
Prescreening/threshold review fee	\$200
Annual amendment cycle fee (applicants whose amendment proposals are approved for consideration by the City Council)	\$400

### 4. DEVELOPMENT SERVICES

General fees	2016 Fee
Development Review Technology Fee Applies to all fees listed in Section 4. Exception: Items marked with an asterisk "*" are exempt from the technology fee	3%
P-Suffix and other required site plan reviews	
Initial plan review	\$1,090
Each additional review for compliance, including signs and tenant improvements.	\$165
Amend adopted P-suffix conditions	\$2,266
Mobile home park and RV park plan review	\$3,600
Site plan application fee (Land-use permit associated to KMC 18.105)	\$368
Construction permit site plan review	\$101
Landscape and tree management plan review	
Initial plan review based on site area	
0 – 1 site acre	\$213
> 1 – 2 site acres	\$341
> 2 – 5 site acres	\$513
> 5 – 10 site acres	\$683
More than 10 site acres	\$1,367
Each plan revision review	\$328
Request for modification requiring public notice	\$680

Landscape and tree management inspections	
Landscape installation inspection	\$272
Landscape maintenance bond release inspection	\$272
Additional excessive reviews and inspection fees	
Applies to all development permits; additional plan review or inspections required by changes, additions or revisions to the plans or excess reviews of re-submittals will be billed at an hourly rate.	\$101/hour
Hourly fees throughout this section may be billed in ½ hour intervals	

Development Agreement	2016 Fee
Threshold review with City Council	\$200*
Development Agreement requested by the applicant (proposal is approved for consideration by the City Council)	\$5,000 + City Attorney fees
Development Agreement requested by the City	No Fee

Pre-Application	2016 Fee
Pre-application review fee	No Fee

Zoning and Land Use	2016 Fee
Request for site specific rezone	\$3,033
Conditional use permits (CUP) and special use permits (SUP)	
Administrative CUP	\$3,673
SUP with public hearing	\$8,595
Daycare with 24 children or less	\$1,380
Request for time extension	\$147
Variances (including variances from KMC 18.55)	
Application review	\$2,527
Added fee when public hearing required	\$1,644
Request for time extension	\$147
Boundary line adjustment	\$580
Communications facility application fee	\$368
Accessory dwelling unit	\$51
Change of use (zoning only)	\$51
Reuse of closed public school facilities	\$1,415
Land use inspections	\$101/hour
Reasonable use exception	\$2,527
Public agency and utility exception	\$1,974
Zoning letter inquiry/request	\$101
Design review	\$101/hour
Temporary Use Permit	\$101
Public notice mailing fee	\$202*

Subdivision - Preliminary Application Review	2016 Fee
Preliminary short subdivisions	
Short subdivision 4 lots or less	
Base fee	\$1,123

Plus per lot	\$142
Short subdivision 5 to 9 lots	
Base fee	\$7,110
Plus per lot	\$155
Revision to approved preliminary	\$908
Short subdivision alteration	\$1,259
Request for time extension	\$101
<b>Preliminary subdivisions</b>	
Initial application	
50 lots or less	
Base fee	\$13,098
Plus per lot	\$169
More than 50 lots	
Base fee	\$22,452
Plus per lot	\$37
Surcharge for applications utilizing lot clustering or flexible yard provisions (percent of initial fee)	10%
Major revision requiring new public hearing	\$3,909
Minor revisions submitted after preliminary approval (not necessitating additional hearings)	\$935
Request for time extension	\$101
Subdivision alterations or subdivision vacations	
With public hearing	\$3,929
Without public hearing	\$1,965
Supplemental fee – a surcharge for applications involving significant environmentally sensitive areas (percentage of total initial fee)	10%
Supplemental fee – remanded applications (percentage of initial fee)	50%
<b>Binding site plan</b>	
Building permit, as-built or site plan review based plan	\$4,915
Conceptual plan	\$5,796
Revision to a preliminary approved plan	\$1,124
Revision to a final binding site plan	\$2,018

Shoreline Management Permit	2016 Fee
Substantial development permit	
Total cost of proposed development:	
Up to \$10,000	\$1,294
>\$10,000 to \$100,000	\$2,588
>\$100,000 to \$500,000	\$6,469
>\$500,000 to \$1,000,000	\$9,704
>\$1,000,000	\$12,938
Single family joint-use dock	\$2,588
Shoreline conditional use permit	
Non-forest practices	\$7,298

Forest practices	\$1,327
Shoreline variance	
Up to \$10,000 project value	\$2,190
>\$10,000 project value	\$7,298
Shoreline re-designation	
Base fee	\$14,597
Per shoreline lineal foot	\$28
Maximum	\$54,740
Shoreline review of other permits or approvals for conditions	\$179
Shoreline exemption	\$279
Supplemental fees	
Request for an extension of a permit, calculated as a percentage of the original permit	20%
Shoreline permit revision, calculated as a percentage of the original permit	20%
Surcharge when public hearing required	12%
Minimum	\$2,070
Permit compliance inspections	
Hourly rate (including travel time)	\$101/hour
Plus per mile	\$0.51/mile

Special Reviews	2016 Fee
State Environmental Policy Act (SEPA) review	
Environmental checklist	
Base fee	\$601
After six hours	\$101/hour
Supplemental Determination of Nonsignificance (DNS), Mitigated Determination of Nonsignificance (MDNS), or Determination of Significance (DS) review	\$101/hour
MDNS deposit	\$1,327
Environmental Impact Statement (EIS) deposit – a percentage of total estimated cost	33%
Draft Environmental Impact Statement (DEIS), Final Environmental Impact Statement (FEIS), Supplemental Environmental Impact Statement (SEIS) or addenda preparation and review costs – including scoping, writing, editing, publishing, mailing, distributing and contract administration:	
All fixed and contract costs, and time costs, per hour	\$101/hour
Post MDNS, DEIS, FEIS or SEIS publication work preparing or consulting on staff reports, permit conditions or public hearing testimony, per hour	\$101/hour
Critical areas review	
Applicants will be eligible for a refund of the portion of the base fee that is less than the city's costs (including consultants, public notice (as necessary) and other associated expenses).	
Review of residential building permits, shoreline permits, individual short subdivision, boundary line adjustments and right-of-way use permits:	
Site review base fee	\$1,011

Plus, per hour	\$101/hour
Review of commercial building permits, grading permits, engineering permits, subdivisions, PUDs, declassifications, variances, conditional use permits and unclassified use permits:	
Site review base fee	\$1,0011
Plus, per hour	\$101/hour
Flood plain determination – certificate of elevation	\$101
Plus, per hour	\$101/hour
Review of mitigation plan compliance, per hour	\$101/hour
Critical areas inspection	\$101/hour
Inspection and monitoring, per hour	\$101/hour
Appeals	
Appeals to the hearing examiner from decisions of the City	\$126*
Departmental review of non-departmental permits	\$101/hour
Review and monitoring of master drainage plans, per hour	\$101/hour
Legal lot status request	\$202

Engineering: General Permitting & Inspections		2016 Fee
Parking review		
New or additional spaces		
First 0-25 spaces		\$23/each space
Next 26-50		\$21/each space
Next 51-75		\$17/each space
Next 76-150		\$17/each space
Anything above 150		\$12/each space
Minimum fee		\$299
Clearing		
0 – 5 site acres		
Base fee		\$74
Hourly fee		No fee
5.1 site acres or more		
Base fee		\$372
Hourly fee		\$101/hour
Field inspections		\$101/hour
Tree removal		\$74
Drainage review		
Residential drainage requirement review base fee		
Small site drainage review		\$241
Targeted drainage review		\$145
Full drainage review		\$237
Simplex review		\$296
Complex review		\$683
Commercial drainage plan review base fee		\$576
Total distributed area	Targeted drainage review #1, 2 and 3	Full drainage review and targeted drainage review for #4
0 – .50 site acre	\$905	\$1,131
.51 – 1 site acre	\$1,248	\$1,560
1.1 – 2 site acres	\$2,280	\$2,850
2.1 – 5 site acres	\$5,005	\$6,257
5.1 – 10 site acres	\$6,030	\$7,538

More than 10 acres	\$6,713		\$8,391
<b>Traffic impact analysis review</b>			
Level 1 (10 P.M. peak hour trips or less)			\$341
Level 2 (11-75 P.M. peak hour trips)			\$809
Level 3 (Over 75 P.M. peak hour trips)			\$1,618
Road standards/drainage standards variance			\$202
Grading permits for small projects that do not exceed 500 cubic yards (volume and disturbed area) and that do not require engineered drawings as determined by the director.			\$303
Grading permits –all other grading permits (based on the total of the two tables listed below)			
<b>Table 1</b>			
Volume	Base fee		Per 100 cubic yards
0 to 500 cubic yards	\$0	+	\$28.40
>500 to 3,000 cubic yards	\$55	+	\$39.20
>3,000 to 10,000 cubic yards	\$343	+	\$26.10
>10,000 to 20,000 cubic yards	\$2,183	+	\$7.90
>20,000 to 40,000 cubic yards	\$3,355	+	\$2.10
>40,000 to 80,000 cubic yards	\$3,639	+	\$1.40
>80,000 cubic yards	\$4,286	+	\$0.60
<b>Table 2</b>			
Disturbed Area	Base fee	+	Per acre
Up to 1 acre	\$178	+	\$819.40
1.1 to 10 acres	\$385	+	\$614.30
10.1 to 40 acres	\$2,948	+	\$360.80
40.1 to 120 acres	\$10,543	+	\$176
120.1 to 360 acres	\$23,196	+	\$68.70
360.1 acres or more	\$34,552		\$36
<b>Grading plan revision</b>			
Hourly rate			\$101/hour
Grading permit operation monitoring (inspection fee when not associated to a Bond Quantity Worksheet)			
The operation monitoring fee shall be calculated by adding the applicable amount from the Annual Volume Table (below) to an amount equal to \$215 per acre disturbed and not rehabilitated during the monitoring period, to a maximum of \$10,000.			
Annual Volume Table			
Volume deposited or removed	Base fee		Per 100 cubic yards
0 to 3,000 cubic yards	\$0	+	\$102.20
>3,000 to 10,000 cubic yards	\$2,578	+	\$17.20
>10,000 to 20,000 cubic yards	\$3,801	+	\$5.10
>20,000 to 40,000 cubic yards	\$4,327	+	\$2.50
>40,001 cubic yards	\$4,731	+	\$1.50
Reclamation bond release inspection			\$258
Re-inspection of non-bonded actions			\$227
<b>Construction inspections (when associated to a Bond Quantity Worksheet)</b>			
Bond quantities worksheet amount (line T)	Initial fee + additional fee based on bond		

\$0 – \$30,000	\$215 + \$119 / \$1,000 bond
>\$30,000 – 120,000	\$2,278 + \$51 / \$1,000 bond
>\$120,000	\$6,767 + \$14 / \$1,000 bond
Addition inspection after 1 year	\$101/hour
<b>Maintenance bond inspections</b>	
Bond quantities worksheet amount (line T)	Initial fee + additional fee based on bond
\$0 – \$30,000	\$466 + \$15.30 / \$1,000 bond
>\$30,000 – 120,000	\$778 + \$5 / \$1,000 bond
>\$120,000	\$1,179 + \$1.70 / \$1,000 bond

Engineering, Subdivision Plan Review and Inspections	2016 Fee
<b>Short subdivision engineering plan review</b>	
Short subdivision 4 lots or less	
Base fee	\$2,110
Plus per lot	\$211
Short subdivision 5 to 9 lots	
Base fee	\$4,194
Plus per lot	\$211
Additional review in excess of initial fees	\$101/hour
<b>Subdivision engineering plan review</b>	
Subdivision 30 lots or less	
Base fee	\$6,277
Plus per lot	\$34
Subdivision 31 lots or more	
Base fee	\$6,784
Plus per lot	\$17
Revisions and re-submittals	
Each occurrence	\$120
Additional review in excess of initial fees	\$101/hour
<b>Planned unit development engineering plan review</b>	
30 units or less	
Base fee	\$6,277
Plus per unit	\$47
31 units or more	
Base fee	\$6,987
Plus per unit	\$23
Revisions and re-submittals	
Each occurrence	\$120
Additional review in excess of initial fees	\$101/hour
<b>Conceptual binding site plan (including conceptual commercial binding site plan)</b>	
Plan and profile base fee	\$4,177
Revisions and re-submittals	
Each occurrence	\$120
Additional review in excess of initial fees	\$101/hour
<b>Construction inspections (when associated to a Bond Quantity Worksheet)</b>	
Bond quantities worksheet amount (line T)	Initial fee + additional fee based on bond
\$0 – \$30,000	\$215 + \$119 / \$1,000 bond

\$30,001 – 120,000	\$2,278 + \$51 / \$1,000 bond
\$120,001 or more	\$6,767 + \$14 / \$1,000 bond
Addition inspection after 1 year	\$101/hour
<b>Subdivision final approval</b>	
Final short subdivision 4 lots or less	\$1,943
Final short subdivision 5 to 9 lots	\$3,916
Final short subdivision alteration	\$722
Final subdivision 30 lots or less	
Base fee	\$5,889
Plus per lot	\$70
Final subdivision 31 lots or more	
Base fee	\$6,541
Plus per lot	\$48
Subdivision alteration	\$1,089
Modification of a recorded building envelope	\$547
Request for name change	\$194
Final planned unit development	\$4,580
Request for time extension	\$147
Request for name change	\$194
Final building site plan	\$3,115
<b>Subdivision – post final fees</b>	
Maintenance bond inspection	
Bond amount	Initial fee + additional fee based on bond
\$0 – \$30,000	\$466 + \$15.30 / \$1,000 bond
>\$30,000 – 120,000	\$778 + \$5 / \$1,000 bond
>\$120,000	\$1,179 + \$1.70 / \$1,000 bond

<b>Building Permits</b>		<b>2016 Fee</b>
<p>Building permit fees are based on valuation. The table below establishes the permit fee from the valuation. Valuation is determined by type of construction and square footage or from a contractor's bid. The most recent edition of the Building Safety Journal determines the type of construction and square footage factor.</p>		
Total valuation	fee	
\$1 – \$500	\$24	
>\$500 – \$2,000	\$24 for the first \$500 plus \$3.10 for each additional \$100 or fraction thereof, to and including \$2,000.	
>\$2,000 – \$25,000	\$70 for the first \$2,000 plus \$14 for each additional \$1,000 or fraction thereof, to and including \$25,000.	
>\$25,000 – \$50,000	\$396 for the first \$25,000 plus \$10.20 for each additional \$1,000 or fraction thereof, to and including \$50,000.	
>\$50,000 – \$100,000	\$651 for the first \$50,000 plus \$7.10 for each additional \$1,000 or fraction thereof, to and including \$100,000.	
>\$100,000 – \$500,000	\$1005 for the first \$100,000 plus \$6 for each additional \$1,000 or fraction thereof, to and including \$500,000.	
>\$500,000 – \$1,000,000	\$3,259 for the first \$500,000 plus \$5 for each additional \$1,000 or fraction thereof, to and including \$1,000,000.	

>\$1,000,000	\$5,670 for the first \$1,000,000 plus \$4 for each additional \$1,000 or fraction thereof.
<b>Building plan review</b>	
Plan review fees shall be 65% of the building permit fee (this does not include other review type costs). If the plan is a "basic", as determined by the Building Official, the plan check fee shall be 25% of the permit fee.	
Additional plan review required for changes, additions or revisions to plans (minimum charge ½ hour)	\$101/hour
For use of outside consultants for plan review and inspections	Actual costs
Building code change in use or occupancy	Minimum 2 hour inspection charge (\$202) plus actual inspections at hourly rate (\$101/hour)
<b>Mobile homes</b>	
Mobile home permit	\$218
Temporary mobile home permit	\$266
Temporary mobile home for hardship	\$266
Non-insignia mobile home inspection	\$266
<b>Re-Roof permits</b>	
Single family residential	\$95
Commercial and multi-family	Based on permit per fee valuation table
Special review of oversized buildings	\$140
<b>Condominium conversion review</b>	
Project fee	
1 to 30 units	\$674
31 to 99 units	\$1,683
100 or more units	\$3,369
Plus per unit	\$336
Special plan review	\$101/hour
<b>Pre-inspections</b>	
Fire or flood damage	\$314
Minimum housing or other code compliance	\$314
Relocation of structures	\$314
Demolition inspection	\$95
Re-inspection (Ordinance 00-0098)	\$101/hour
Inspections outside of normal hours	\$101/hour
Inspections for which no fee is specifically indicated	\$101/hour
Billboard alteration or relocation site review	\$674
<b>Certification of permit completion</b>	
Temporary occupancy certificate, per building or tenant space	\$287
Final occupancy certification when more than one building permit, each additional building	\$287
Final occupancy certification for individual condominium or other portions of buildings, per unit	\$129
Letter of completion for shell construction permits when more than one building permit, each additional building	\$287
<b>Extension and renewal</b>	
Extensions for final inspection only	
Single family residential	\$101

All other permits	\$101
All other extensions or renewals (including temporary reinstatement)	
Single family residential and all other permits	\$101
Temporary mobile home	\$132
Temporary hardship mobile home	\$120
State Building Code Council surcharge	\$4.50/ building permit \$2.00 dwelling unit after first
<b>Plumbing Permits</b>	
<b>2016 Fee</b>	
Commercial and Multi-family (Non one- and two-family dwellings and townhouses)	Based on actual valuation of all fixtures materials and installation as submitted and determined by the Building Official. When plan review is required, as determined by the Building Official, the plan review fee for all permits will be 65% of the permit fee.
New one- and two-family dwellings and townhouses	\$227/dwelling
Alterations or additions to one- and two-family dwellings and townhouses	Based on the table below
Base fee	\$24
Plus:	
For each plumbing fixture on one trap or set of fixtures on one trap	\$10/each
Roof drain	\$10/each
Electric water heater	\$10/each
Grease trap	\$10/each
Alteration or repair of water piping or water treating equipment	\$10/each
Back flow devices (other than atmospheric vacuum breakers)	\$10/each
Other	\$10/each

<b>Mechanical Permits</b>	
<b>2016 Fee</b>	
Commercial and Multi-family (Non one- and two-family dwellings and townhouses)	Based on actual valuation of all fixtures materials and installation as submitted and determined by the Building Official. When plan review is required, as determined by the Building Official, the plan review fee for all permits will be 65% of the permit fee.
New one- and two-family dwellings and townhouses	\$227/dwelling
Alterations or additions to one- and two-family dwellings and townhouses	Based on the table below
Base fee	\$24
Plus:	
Furnaces	
For the installation or relocation of each forced-air or gravity-type furnace or burner, including ducts and vents attached to such appliance, up to and including 100,000 Btu/h (29.3 kW)	\$15
For the installation or relocation of each forced-air or gravity-	\$18.40

type furnace or burner, including ducts and vents attached to such appliance, over 100,000 Btu/h (29.3kW)	
For the installation or relocation of each floor furnace, including vent	\$15
For the installation or relocation of each suspended heating, recessed wall heater or floor-mounted unit heater	\$15
<b>Appliance vent</b>	
For the installation, relocation or replacement of each appliance vent installed and not included in an appliance permit	\$7.25
<b>Repairs, alterations and additions</b>	
For the repair or alteration of, or addition to each heating appliance, refrigeration unit, cooling unit, absorption unit, or each heating, cooling, absorption or evaporative cooling system, including installation of controls regulated by the Mechanical Code	\$14
<b>Boilers, compressors and absorption systems</b>	
For the installation and relocation of each boiler or compressor to and including 3 horsepower (10.6 kW) to and including 15 horsepower (52.7 kW), or each absorption system to and including 100,000 Btu/h (29.3 kW)	\$15
For the installation and relocation of each boiler or compressor to and including 3 horsepower (10.6 kW) to and including 15 horsepower (52.7 kW), or each absorption system over 100,000 Btu/h (29.3 kW) to and including 500,000 Btu/h (146.6 kW)	\$27
For the installation and relocation of each boiler or compressor over 15 horsepower (52.7 kW) to and including 30 horsepower (105.5 kW), or each absorption system over 500,000 Btu/h (146.6 kW) to and including 1,000,000 Btu/h (512.9 kW)	\$38
For the installation or relocation of each boiler or compressor over 30 horsepower (105.5 kW) to and including 50 horsepower (176 kW), or each absorption system over 1,00,000 Btu/h (293.1 kW) to and including 1,750,000 Btu/h (512.9 kW)	\$56
For the installation or relocation of each boiler or compressor over 50 horse power (176 kW), or each absorption system over 1,750,000 Btu/h (512.9 kW)	\$94
<b>Air handlers</b>	
For each air-handling unit to and including 10,000 cubic feet per minute (cfm) (4719 Us), including ducts attached thereto. Note: this fee does not apply to an air-handling unit which is a portion of a factory-assembled appliance, cooling unit, evaporative cooler or absorption unit for which a permit is required elsewhere in the Mechanical Code)	\$11
For each air-handling unit over 10,000 cfm (4719 Us)	\$18
<b>Evaporative Coolers</b>	
For each evaporative cooler other than the portable type	\$11
<b>Ventilation and exhaust</b>	
For each ventilation fan connected to a single duct	\$8
For each ventilation system which is not a portion of any heating or air conditioning system authorized by a permit	\$11
For the installation of each hood which is served by mechanical exhaust, including the ducts for such hood	\$11

<b>Incinerators</b>		
	For the installation or relocation of each domestic-type incinerator	\$18.20
	For the installation or relocation of each commercial or industrial-type incinerator	\$15
Gas piping	Gas pipe (1-5 outlets)	\$11
	Gas pipe (outlets over 5)	\$1/each
<b>Miscellaneous</b>		
	For each appliance of piece of equipment regulated by the Mechanical Code but not classed in other appliance categories, or for which no other fee is listed in the table	\$11
	Gas water heater	\$11

<b>Transportation Impact Fees*</b>		<b>ITE Code</b>	<b>2016 Fee</b>
	Single family residence	210	\$8,434.02/unit
	Multi-family	220	\$5,462.31/unit
	Per peak hour trip		
	General light industrial	110	\$11.93/sq. ft.
	Manufacturing	140	\$9.01/sq. ft.
	Mini-warehousing	151	\$3.16/sq. ft.
	Condominium/townhouse	230	\$4,581.29/unit
	Mobile home park	240	\$4,926.81/unit
	Hotel	310	\$5,650/unit
	Motel	320	\$4,500.85/unit
	Marina	420	\$1,411.92/berth
	Golf course	430	\$2,298.31/acre
	Movie Theater	444	\$28.79/sq. ft.
	Racquet club	492	\$4.76/sq. ft.
	High School	530	\$4.61/sq. ft.
	Church	560	\$5.81/sq. ft.
	Hospital	610	\$14.10/sq. ft.
	Nursing home	620	\$1,466.32/bed
	General office building	710	\$18.15/sq. ft.
	Medical-dental building	720	\$42.74/sq. ft.
	Shopping center	820	\$9.30/sq. ft.
	Restaurant	932	\$49.66/sq. ft.
	Fast food restaurant without drive through	933	\$64.58/sq. ft.
	Fast food restaurant with drive through	934	\$83.91/sq. ft.
	Gas station	944	\$33,765.80/pump
	Gas station with convenience store	945	\$25,533.86/pump
	Supermarket	850	\$28.62/sq. ft.
	Convenience market	851	\$62.64/sq. ft.
	Drive-in bank	912	\$83.99/sq. ft.
<b>Park Impact Fees*</b>			<b>2016 Fee</b>
	Single family residence		\$2,565/unit
	Multi-family		\$1,677/unit
	Mobile home		\$797/unit

Fire Department Review*	2016 Fee
The fire review fee will be assessed per the approved contract with the Northshore Fire District #16 for all single family, multi-family and commercial projects.	

Limited Right-of-Way Permits	2016 Fee
<p><b>Type A permit</b> may be issued for activities within the right-of-way which will alter the surface or subsurface of the right-of-way. Examples include:</p> <ul style="list-style-type: none"> <li style="display: inline-block; width: 45%;">• Open cut trenching</li> <li style="display: inline-block; width: 45%;">• Above ground pedestals or utility boxes</li> <li style="display: inline-block; width: 45%;">• Culvert installation</li> <li style="display: inline-block; width: 45%;">• Paving operations in right-of-way</li> <li style="display: inline-block; width: 45%;">• Driveways</li> <li style="display: inline-block; width: 45%;">• Landscaping</li> <li style="display: inline-block; width: 45%;">• Shoulder improvements</li> <li style="display: inline-block; width: 45%;">• Beautification (no fee)</li> <li style="display: inline-block; width: 45%;">• Sidewalks</li> </ul>	
Application fee (includes review and 1 hour inspection)	\$202
Inspections in excess of 1 hour	\$101/hour
<p><b>Type B permit</b> may be issued for temporary use of the right-of-way (24 hours or less) for activities that will not alter the right-of-way surface or subsurface. Examples include:</p> <ul style="list-style-type: none"> <li style="display: inline-block; width: 45%;">• Parade</li> <li style="display: inline-block; width: 45%;">• Temporary parking</li> <li style="display: inline-block; width: 45%;">• Block party</li> <li style="display: inline-block; width: 45%;">• Temporary storage of dumpster/storage container</li> </ul>	
Application fee (includes review and inspection)	\$76*
<p><b>Type C permit</b> may be issued for temporary use of the right-of-way (more than 24 hours) for activities that will not alter the right-of-way surface or subsurface. Also includes activities that require traffic plan and traffic plan review. Examples include:</p> <ul style="list-style-type: none"> <li style="display: inline-block; width: 45%;">• Street closures</li> <li style="display: inline-block; width: 45%;">• Commercial activities in the right-of-way</li> <li style="display: inline-block; width: 45%;">• Extended storage in the right-of-way</li> <li style="display: inline-block; width: 45%;">• Right-of-way used as construction site for private development</li> </ul>	
Application fee (includes 1 hour inspection)	\$152*
Inspection in excess of 1 hour	\$101/hour*
Use fee	Fee = (use area) x \$20 per sq. ft. x days of usage/365 or a minimum of \$100, whichever is greater*

Access Right-of-Way Permits*	2016 Fee
Application fee (includes 1 hour review and 1 hour inspection)	\$202*
Review fee in excess of 1 hour	\$101/hour*
Inspection fee in excess of 1 hour	\$101/hour*
Use fee	
Open to the public	No fee
Limited (not open to the public)	Fee = (use area) x value <sup>1</sup> x 25% or a minimum of \$100 whichever is greater*
<sup>1</sup> value of adjacent land (in area, sq ft) according to the County Assessor records	

Encroachment Right-of-Way Permits	2016 Fee
Application fee (includes 1 hour review and 1 hour inspection)	\$202
Review fee in excess of 1 hour	\$101/hour

Inspection fee in excess of 1 hour	\$101/hour
Use fee	Fee = (use area) x value <sup>1</sup> x No. of Years x 12% or a minimum of \$100 whichever is greater
<sup>1</sup> value of adjacent land (in area, sq ft) according to the County Assessor records	

Utility franchise Right-of-Way Permits*	2016 Fee
Application fee	\$202
Review fee	\$101/hour
Inspection fee	\$101/hour
Use fee	No fee

Annual Use Payment for Use of Right-of-Way*	2016 Fee
Type of Equipment/Facility within the right-of-way	
Separate support structure (such as a monopole or lattice) used solely for wireless antenna, with antenna/receiver transmitter and/or equipment cabinet	\$5,000/year
Antenna/receiver transmitter (on an existing or replacement pole) and equipment cabinet	\$3,000/year
Antenna/receiver transmitter (on an existing or replacement pole) or equipment cabinet, but not both	\$2,000/year

State Route 522 driveway connection permit*	2016 Fee
<p>Fee structure. The following nonrefundable fee structure is established for the processing, review and inspection of the connection permit application. A description of each category can be found in section 12.85.040 of the KMC. Due to the potential complexity of Category II and Category III connection proposals, and required mitigation measures that may involve construction on SR 522, the city may require a developer agreement in addition to the connection permit. The developer agreement may include, but is not limited to: plans; specifications; maintenance requirements; bonding requirements; inspection requirements; division of costs by the parties, where applicable; and provisions for payment by the applicant of actual costs incurred by the city in the review and administration of the applicant's proposal that exceed the required base fees in the following schedule:</p>	
<p>Category I – Base fee for one connection:</p>	
• Agricultural, forest, utility operation and maintenance	\$50
• Residential dwelling units (up to 10)- single connection	\$50/dwelling
• Other, with 100 average weekday vehicle trip ends	\$500
• Fee per additional connection point	\$50
<p>Category II – Base fee for one connection:</p>	
• Less than 1,000 average weekday vehicle trip ends	\$1,000
• 1,000 to 1,500 average weekday vehicle trip ends	\$1,500
• Fee per additional connection point	\$250
<p>Category III - Base fee for one connection:</p>	
• 1,500 to 2,500 average weekday vehicle trip ends	\$2,500
• Over 2,500 average weekday vehicle trip ends	\$4,000
• Fee per additional connection point	\$1,000
Category IV – Base fee per connection:	\$100

Surety Bond. Prior to the beginning of construction of any connection, the city may require the permit holder to provide a surety bond as specified in WAC 468-34-020(3).

Special Event Permit	2016 Fee
Application fee	\$100*

Memorial Sign	2016 Fee
Application fee and sign	\$300*

**5. ANIMAL CARE AND CONTROL**

Animal License and Registration	2016 Fee
Pet license – dog or cat	
Unaltered	\$60
Altered	\$30
Juvenile pet license – dog or cat	\$15
Discounted pet license – dog or cat	\$15
Replacement tag	\$5
Transfer fee	\$3
Guard dog registration	\$100
Exotic pet	
New	\$500
Renewal	\$250
Service animal	No fee
K-9 police dog	No fee
Late fees	
Received 45-90 days following license expiration	\$15
Received 90-135 days following license expiration	\$20
Received more than 135 days following license expiration	\$30
Received more than 365 days following license expiration	\$30 plus license fee(s) for any previous year pet was unlicensed

Animal Business and Activity Permits	2016 Fee
Hobby kennel and hobby cattery license	\$50
Private animal placement permit	No fee

Civil Penalties	2016 Fee
General	
No previous similar code violation within one year	\$50
One previous similar code violation within one year	\$100
Two previous similar code violation within one year	Double the rate of the previous penalty, up to a maximum of \$1,000.
Vicious animal or animal cruelty violations	
First violation within one year	\$500
Subsequent violations within one year	\$1,000
Dog leash law violations	
First violation within one year	\$25

Additional violation within one year	\$50
Animal abandonment	\$500
Unlicensed cat or dog	
Altered cat or dog	\$125
Unaltered cat or dog	\$250
<b>Service Fees</b>	<b>2016 Fee</b>
Adoptions –including licensing and spaying or neutering or the animal	\$75-\$250 based upon adoptability/animal
Spay or neutering deposit	\$150/animal
Impound or redemption – dogs, cats or other small animals	
First impound within one year	\$45
Second impound within one year	\$85
Third impound within one year	\$125
Impound or redemption – livestock, small	\$45
Impound or redemption – livestock, large	\$45 or actual cost of sheltering, whichever is greater
Kenneling at King County animal shelter – per 24 hours or portion thereof in-field pick-up of an owner's deceased unlicensed pet or pick-up of an unlicensed pet released voluntarily to the regional animal service section.	\$20
Owner-requested euthanasia (unlicensed pets)	\$50
Optional micro-chipping for adopted pets	\$25

## 6. MISCELLANEOUS

Type	2016 Fee
NSF (insufficient check)	\$25
Reports, copies, maps, etc.	
Accident reports, case reports	\$0.15/page
Ordinances, resolutions or findings	\$0.15/page
Copies or computer printouts	\$0.15/page
Audio or Electronic duplications	\$5 per tape or CD (other than budget documents)
Recording documents	Actual costs or \$100 minimum, whichever is greater
Note: any maps, plans, blueprints, as-built maps, or budget documents to be provided at cost. Other items not specifically listed will be charged at a rate that will reimburse the City's total cost of duplicating that item. Additionally, if any requested items are to be mailed, the cost of the envelope and postage shall be charged to the requestor.	
Use of City owned property, other than right-of-way, for event parking, storage or similar use	\$100/day
City Sponsored Event - Vendor Fees	
Food Vendor	\$30/day
Craft Vendor	\$30/day
Non-Profit Booth or Vendor	\$10/day
Public Safety Fees	
First three false alarms	No fee
Fourth and fifth false alarms	\$50 each
Sixth and additional false alarms	\$100 each



## City of Kenmore Investment Policy June, 2001

### **Purpose**

To establish the Official Investment Policy of the City of Kenmore for future operations and guidance.

### **Policy**

It is the policy of the City of Kenmore to invest public funds in a manner consistent with the greatest safety and protection for the City's investments. This investing of funds will, while protecting the safety of the principal investment, produce the highest investment return for meeting cash flow requirements of the City and conform to all Washington State statutes, City ordinances and policies governing the investment of public funds.

### **Scope**

This investment policy applies to all financial assets of the City of Kenmore. These funds are accounted for in the City's budget document and include:

**Funds** – General, Street Operating, Arterial Street, Municipal Capital, Capital Projects, Surface Water Management, Strategic Reserve, Equipment Replacement, any new funds created by the City Council, unless specifically exempted.

### **Prudence**

The standard of prudence to be applied by the Investment Officer in managing the City's overall portfolio shall be the "Prudent Person Rule" which states:

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

Investment officers acting in accordance with the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

### **Public Trust**

All participants in the investment process will seek to act responsibly as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public scrutiny and evaluation. In addition, the overall investment program shall be designed and administered with a degree of professionalism worthy of the public trust. Investment officials shall also refrain from any transaction that might knowingly impair public confidence in the City's ability to govern effectively.

### **Objective**

The funds of the City of Kenmore will be invested in accordance with the Constitution of the State of Washington, applicable statutes (Revised Code of Washington (RCW)), City ordinances, resolutions, and Council direction. The objectives are listed below in order of importance:

#### **Safety**

Safety of principal is the primary objective of the City's investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To achieve this objective, some diversification may be required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

#### **Liquidity**

The City of Kenmore's investment portfolio will remain sufficiently liquid to enable the City of Kenmore to meet all operating requirements which might be reasonable anticipated.

#### **Yield**

The City of Kenmore's investment portfolio shall be designed with the objective of attaining a market rate of return (as it relates to the performance standards) throughout budgetary and economic cycles, taking into account the City of Kenmore's investment risk and the cash flow characteristics of the portfolio.

### **Delegation of Authority**

The City Manager delegates management responsibility for the investment program to the Finance Director who will act as the City's Investment Officer. The Finance Director shall establish written procedures consistent with this investment policy. Procedures shall include reference to safekeeping, wire transfer agreements, custody agreements and investment related banking service contracts. Such procedures shall include explicit delegations of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

### **Investment Committee**

There is hereby created an Investment Committee consisting of the City Manager and Finance Director. The Investment Committee shall meet periodically to determine general strategies and monitor results.

### **Ethics and Conflicts of Interest**

Officials and employees involved in the investment process shall refrain from personal business activity which could conflict with proper execution of the investment program, or which could impair their ability to make unbiased investment decisions. Employees and investment officials shall disclose to the City Council financial interests over \$5,000 in financial institutions that conduct business for the City, and they shall further disclose personal financial/investment positions that could be related to the performance of the City's portfolio. Employees and officers shall subordinate their investment transactions to those of the City, particularly with regard to the timing of purchases and sales.

### **Authorized Institutions**

Authorized financial institutions will be limited to those that meet one or more of the following:

- Financial institutions approved by the Washington Public Deposit Protection Commission; or
- Primary dealers recognized by the Federal Reserve Bank; or
- Non-primary dealers or institutions qualified under U.S. Securities and Exchange Commission Rule 15c3-1, the Uniform Net Capital Rule, and a certified member of the National Association of Securities Dealers.

The Finance Director will ensure each financial institution meets the above criteria.

### **Authorized and Suitable Investments**

The City of Kenmore is empowered to invest in the following types of securities:

- ◆ U.S. Treasury securities maturing in less than ten years;
- ◆ Short-term obligations of U.S. government agencies and instruments approved for investment purposes by the Investment Committee;
- ◆ Fully insured or collateralized certificates of deposit at commercial banks that are approved by the Washington Public Deposit Protection Commission (WPDPC) committee;
- ◆ Banker's Acceptances, purchased in the secondary market and having received the highest rating on the accepting bank's short-term obligations and the two (2) highest ratings on long-term debt by at least two (2) Nationally Recognized Statistical Ratings Organizations;
- ◆ Bonds or warrants of the State of Washington
- ◆ General obligation or utility revenue bonds of counties/cities located within Washington State; or,
- ◆ The State of Washington Local Government Investment Pool.

### **Authorized Investment Staff**

- The Finance Director will direct the city's investment operations and will obtain written approval from the City Manager prior to transacting any business.

### **Collateralization**

- Only securities authorized in statute for the investment of public funds will be accepted as collateral.
- Collateral will be held by a third party with which the entity has a current custodial agreement. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the entity and retained.
- The right of substitution is granted only upon approval of the entity.

### **Safekeeping and Custody**

All securities transactions entered into by the City of Kenmore shall be conducted on a delivery-versus-payment (DVP) basis. Securities will be held by a financial institution designated by the Finance Director as primary agent to serve as a custodian acting on the City's behalf. The primary agent shall issue a safekeeping receipt to the City listing the specific instrument, rate, maturity, and all other pertinent information. All securities purchased by the City of Kenmore shall be properly designated as an asset of the city, and no withdrawal of such securities, in whole or in part, shall be made from safekeeping except by the Finance Director as authorized herein, or by the Director's designee.

The City of Kenmore will execute custodial agreements with its banks or other custodial agents, which are chartered by the United States government or the State of Washington. Such agreements will include letters of authority from the City, details as to responsibilities of each party, notification of security purchases, sales and delivery agreements.

**Diversification by Financial Institution, Security Type and Maturity**

The City of Kenmore will diversify its investments by security type, institution and maturity. Diversification will include the following limits:

Security Type	Portfolio Max. With One Fin. Inst.	Portfolio Max.	Maturity Max.
Banker's Accep. (BA)	10%	20%	Five years
Cert. Of Dep. (CD)	35%	90%	Five years
U.S. Treasuries	100%	90%	Ten years
U.S. Agencies	100%	90%	Five years
State of WA bonds	30%	20%	Five years
Local Govt. Bonds	30%	10%	Five years
State Pool (LGIP)	100%	100%	N/A

The average length of maturity will not exceed two years.

**Internal Controls**

The Finance Director shall establish an annual process of independent review by the State Auditor's Office or an external auditor. This review will provide internal control by assuring compliance with policies and procedures.

**Performance Standards**

The investment portfolio will be designed toward conservative and passive investments. The performance shall consider the City's investment risk constraints and cash flow needs. Maturities of investments shall be kept relatively shorter in periods of rising interest rates and relatively longer in periods of declining interest rates. Given this investment strategy, the City will use as investment yield benchmarks, the Federal Funds rate, the six-month U.S. Treasury bill rate, and the average rate of return from the Local Government Investment Pool (LGIP) of the State of Washington. The benchmarks will be the weighted-average of the following:

<i>Portfolio Component</i>	<i>Benchmark</i>
<b>Certificates of Deposit</b>	LGIP
<b>LGIP</b>	Federal Funds rate
<b>Other securities</b>	6-Month T-Bill

**Reporting**

The Finance Director is charged with the responsibility of including a quarterly market report on the investment activity. The report will include:

1. Recent market conditions;
2. Investment strategies employed in the most recent quarter;
3. Portfolio investment securities, maturities, and other features;
4. Investment return compared to the target rate of return and budgetary expectations.

**Investment Policy Adoption**

The City of Kenmore's investment policy shall be adopted by resolution of the City Council. Staff shall review the policy at least every two years and proposed changes will be submitted to the City Council.

## City of Kenmore, Washington Investment Policy Glossary

- BANKER'S ACCEPTANCE (BA):** A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.
- BROKER:** A broker brings buyers and sellers together for a commission.
- CERTIFICATE OF DEPOSIT (CD):** A time deposit with a specific maturity evidenced by a certificate. Large denomination CD's are typically negotiable.
- COLLATERAL:** Securities, evidence of deposit or other property, which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.
- DELIVERY VERSUS PAYMENT (DVP):** An exchange of money for the securities.
- DIVERSIFICATION:** Dividing investment funds among a variety of securities offering independent returns.
- FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC):** A federal agency that insures bank deposits, currently up to \$100,000 per deposit.
- FEDERAL FUNDS RATE:** The rate of interest at which Fed funds are traded (bank to bank.) This rate is currently pegged by the Federal Reserve throughout openmarket operations.
- LIQUIDITY:** A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value.
- LOCAL GOVERNMENT INVESTMENT POOL (LGIP):** The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.
- MATURITY:** The date upon which the principal of an investment becomes due and payable.
- PORTFOLIO:** Collection of securities held by an investor.
- PRUDENT PERSON RULE:** An investment standard. This is a legal term that means the trustee may invest in a security if it is one which would be bought by a prudent person of discretion and intelligence seeking a reasonable income and preservation of capital.
- QUALIFIED PUBLIC DEPOSITORIES:** A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.
- RATE OF RETURN:** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond.

## **City of Kenmore, Washington Investment Policy Glossary**

**SAFEKEEPING:** A service to customers rendered by banks for a fee whereby securities of all types and descriptions are held in the bank's vaults for protection.

**SAFETY:** Protecting the principal amount of a security; ensuring the loss risk is very low.

**SECURITIES & EXCHANGE COMMISSION:** An agency created by Congress to protect investors in securities transactions by administering securities legislation.

**SEC RULE 15c3-1:** See Uniform Net Capital Rule.

**TREASURY BILLS:** A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued at three, six or twelve months.

**TREASURY BONDS:** Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to ten years.

**UNIFORM NET CAPITAL RULE:** Securities & Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also call net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities. Liquid capital includes cash and assets easily converted into cash.

**YIELD:** The rate of annual income return on an investment, expressed as a percentage. Income yield is obtained by dividing the current dollar income by the current market price for the security. The yield to maturity is the current income yield minus any premium or plus any discount from par in the purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

**City of Kenmore**  
**Glossary and Acronyms**

**ACCOUNTING SYSTEM:** The total set of records and procedures which are used to record, classify and report information on the financial status and operations of an entity.

**ACCRUAL BASIS OF ACCOUNTING:** The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

**AD VALOREM TAXES:** A tax levied on the assessed value of real property.

**ALLOCATION:** To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

**APPROPRIATION:** An authorization made by the City Council, which permits officials to incur obligations against, and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

**APPROPRIATIONS ORDINANCE:** The official enactment by the City Council establishing the legal authority for City officials to obligate and expend resources.

**ARCH:** A Regional Coalition for Housing created by Eastside cities and King County, Washington to preserve and increase the supply of housing for low- and moderate-income households.

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

**ASSIGNED FUND BALANCE:** Amounts in the *assigned* fund balance classification are intended to be used by the government for specific purposes, but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

**AUDIT:** A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to: a) ascertain whether financial statements fairly represent the entity's financial position and result of operations; b) test whether transactions have been legally performed; c) identify areas for possible improvements in accounting practices and procedures; d) ascertain whether transactions have been recorded accurately and consistently; and e) ascertain the stewardship of officials responsible for governmental resources.

**BARS:** Budgeting and Accounting Reporting System for the State of Washington.

**BASE BUDGET:** Ongoing expense for personnel, contractual services, and the replacement of supplies and equipment required to maintain service levels previously authorized by the City Council.

**City of Kenmore**  
**Glossary and Acronyms**

**BOND ANTICIPATION NOTE (BAN):** Notes issued in anticipation of bonds.

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

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

**BUDGET DOCUMENT:** An official written document which functions as a policy document, an operational guide, a communications device and a legally required financial planning tool for the City Council, the citizens, and other interested parties.

**CAPITAL ASSETS:** Assets of significant value, usually over \$15,000, and having a useful life of several years. Capital assets are also called fixed assets and may include land, building, equipment, fixtures, furniture and improvements.

**CAPITAL IMPROVEMENT PROGRAM (CIP):** A plan of proposed capital expenditures and the means of financing them. The capital improvement program may be enacted as part of the complete annual budget, including both operating and capital outlays. The capital improvement program is based on the Capital Facilities Element of the Comprehensive Plan. Also Known as the Capital Facilities Plan (CFP) or Capital Budget.

**CAPITAL OUTLAY:** Expenditures which result in the acquisition of, or additions to, fixed assets. Examples include: land, buildings, machinery and equipment, and construction projects.

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

**COMMITTED FUND BALANCE:** Is a classification which includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority.

**CONGESTION MANAGEMENT & AIR QUALITY (CMAQ).** These are federal grant funds that require a twenty-percent (20%) local match. Funds must be used on transportation projects that are intended to improve air quality.

**CONTINGENCY:** A budgetary reserve for emergencies or unforeseen expenditures for which specific appropriations have not been possible.

**CONSUMER PRICE INDEX (CPI):** Published by the Bureau of Labor Statistics, it produces monthly data on changes in the prices paid by urban consumers for a representative basket of goods and services.

**City of Kenmore**  
**Glossary and Acronyms**

**COST CENTER:** An organizational budget/operating unit or division within the General Fund.

**CURRENT EXPENSE FUND:** The fund used to pay the expenses and liabilities of the City's general operations, services and programs, commonly called the General Fund.

**DEBT LIMITATION:** For general municipal purposes, the City is limited to non-voted debt of 1.5% of the value of taxable property within the City. With a 60% majority vote, the City may issue debt of up to 2.5% of the value of taxable property for general purposes. With voter approval, the City may also issue debt of up to an additional 2.5% for municipal utilities, and an additional 2.5% for acquiring or developing open space and parks facilities.

**DEFICIT:** An excess of expenditures over revenues.

**DELINQUENT TAXES:** Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

**DESIGNATED FUND BALANCE:** A portion of unreserved fund balance designated for a specific future use.

**DIRECT DEBT:** The sum of total bonded debt plus any unfunded debt for which the City has pledged its full faith and credit. This does not include the debt of overlapping jurisdictions.

**DOUBLE BUDGETING:** The result of having funds or departments within a government purchase services from one another rather than from outside vendors. When internal purchasing occurs, both funds must budget the expenditure (one to buy the service and the other to add the resources to its budget so they have something to sell). This type of transaction results in inflated budget values because the same expenditure dollar is budgeted twice; once in each fund's budget. The revenue side of both funds is similarly inflated.

**ENCUMBRANCE:** The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**ENDING FUND BALANCE:** The cash balance remaining at the end of the year available for appropriation in future years.

**ENTERPRISE FUND:** A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business.

**ESCA:** Emergency Services Coordinating Agency whose mission is to coordinate and assist member cities to be better prepared for disaster through mitigation, preparedness, response and recovery activities.

**City of Kenmore**  
**Glossary and Acronyms**

**EXPENDITURES:** Where accounts are kept on the accrual or modified accrual basis 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.

**FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA):** An agency that provides funding for hazard mitigation and disaster recovery.

**FIDUCIARY FUND TYPE:** The trust and agency funds used to account for assets held by the City in a trustee capacity.

**FISCAL YEAR:** A twelve (12) month period designated as the operating year by an entity. For the City of Kenmore, the fiscal year is the same as the calendar year (also called budget year).

**FIXED ASSETS:** Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land.

**FTE:** Full-time equivalent; the number of commensurable hours equivalent to those of a regular, full-time employee (2,080 hours per year).

**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.

**FUND BALANCE:** Fund balance (or fund equity) is an accumulation of revenues minus expenditures. Each fund maintained by the city has a fund balance.

**GAAP:** Generally Accepted Accounting Principles is a term used to refer to the standard framework of guidelines for financial accounting used in any given jurisdiction; generally known as Accounting Standards.

**GASB:** Governmental Accounting Standards Board whose mission is to establish and improve standards of state and local governmental accounting and financial reporting.

**GENERAL FUND:** The fund supported by taxes, fees, and other revenues that may be used for any lawful purpose.

**GENERAL OBLIGATION BONDS:** Also known as GO Bonds, are used to finance a variety of public projects such as streets, buildings, and capital improvements. Bonds are repaid from excess property taxes and are backed by the full faith and credit of the issuing government. The issuance of Unlimited General Obligation Bonds must be submitted to voters for approval. The City can also issue Councilmanic General Obligation Bonds which are non-voted.

**City of Kenmore**  
**Glossary and Acronyms**

**GFOA:** Government Finance Officers Association

**GRANT:** A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

**HMA:** Hot mix asphalt, a type of asphalt pavement.

**IPD:** Implicit Price Deflator which is an index used by the State to determine allowable annual growth in inflation for the purposes of property tax calculations.

**INFRASTRUCTURE:** The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems.

**INTERNAL SERVICE FUND:** Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.

**KMC:** Kenmore Municipal Code.

**LEED:** Leadership in Energy & Environmental Design is an internationally recognized green building certification system, providing third-party verification that a building or community was designed and built using strategies intended to improve performance in metrics such as energy savings, water efficiency, CO<sub>2</sub> emissions reduction, improved indoor environmental quality, and stewardship of resources and sensitivity to their impacts.

**LEVY:** (1) To impose taxes, special assessments or service charges for the support of governmental activities. (2) The total amount of taxes, special assessments or service charges imposed by a government.

**LEVY LID:** A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

**LID: LOCAL IMPROVEMENT DISTRICT** is a district formed to provide any improvement it has the authority to provide, impose special assessments on all property specially benefited by the improvement, and issue special assessment bonds or revenue bonds to fund the costs of the transportation improvements.

**LID: LOW IMPACT DEVELOPMENT** is an approach to land development (or re-development) that works with nature to manage storm water as close to its source as possible.

**MILL:** The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar (\$1) of taxes on each \$1,000 of property valuation.

**City of Kenmore**  
**Glossary and Acronyms**

**MITIGATION FEES:** Contributions made by developers toward future improvements of City facilities resulting from the additional demand on the City's facilities generated from a development.

**MODIFIED ACCRUAL BASIS:** The basis of accounting under which expenditures (other than accrued interest on long-term debt) are recorded at the time liabilities are incurred, and revenues are recorded when measurable and available to extinguish current liabilities.

**MODIFIED CASH BASIS:** The cash basis of accounting adjusted for Washington State statutes RCW 35.33.151 and RCW 35A.33.150 that require cities to keep their books open in order to pay December bills by the following January 20.

**MRSC:** The Municipal Research and Services Center is a private, nonprofit organization based in Seattle, Washington whose mission is to promote excellence in Washington local government through professional consultation, research and information services.

**NON-OPERATING EXPENSE:** An expense which is not directly related to the provision of the services, such as debt repayments.

**NON-OPERATING REVENUE:** Revenue which is generated from other sources not directly related to service activities, such as investment interest.

**NONSPENDABLE FUND BALANCE:** The portion of fund balance represented by amounts such as the value of inventories which are considered to be nonspendable.

**NPDES:** As authorized by the Clean Water Act, the National Pollutant Discharge Elimination System (NPDES) permit program controls water pollution by regulating point sources that discharge pollutants into waters of the United States.

**NPRSA:** Northshore Parks & Recreation Service Area.

**OPERATING FUNDS:** Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

**OPERATING TRANSFER:** Routine and/or recurring transfers of assets between funds.

**ORDINANCE:** A statute or regulation enacted by City Council.

**OTHER SERVICES AND CHARGES:** A basic classification for services, other than personnel services, which are needed by the City. This item includes professional services, communication, travel, advertising, rentals and leases, insurance, public utility services, repairs and maintenance, and miscellaneous.

**PARK IMPACT FEES:** A charge to be paid by new development for its "fair share" of the system improvements cost of parks and recreational facilities that are required to serve the development (RCW 82.02.050-090).

**City of Kenmore**  
**Glossary and Acronyms**

**PBB:** Priority-based budgeting, a mission- and results-driven process for reassessing budget priorities in order to make sound, long-term funding decisions.

**PERFORMANCE MEASURES:** Specific quantitative and qualitative measures that provide a means of analyzing the effectiveness and efficiency of a work product.

**PERS:** Public Employees Retirement System provided by the State of Washington.

**PERSONNEL BENEFITS:** Those benefits paid by the City as part of the conditions of employment. Examples include insurance and retirement benefits.

**PROGRAM:** A specific and distinguishable unit of work or service performed.

**PROS:** Park, Recreation and Open Space Plan

**PUBLIC FACILITIES:** The capital owned or operated by the City or other governmental entities.

**PSRC:** Puget Sound Regional Council which is a council of governments representing the Puget Sound region of western Washington to assist member agencies with the administration of government, community development, planning of municipal facilities, and road improvements.

**RCW:** Revised Code of Washington.

**REET:** (Real Estate Excise Tax): A tax upon the sale of real property from one person or company to another.

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

**RESOLUTION:** A formal statement of a decision or expression of an opinion of the City Council.

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

**RESTRICTED FUND BALANCE:** The *restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

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

**City of Kenmore**  
**Glossary and Acronyms**

**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.

**SALARIES AND WAGES:** Amounts paid for personal 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 and temporary help.

**SUPPLEMENTAL APPROPRIATION:** An appropriation approved by the Council after the initial budget appropriation.

**SUPPLIES:** A basic classification of expenditures for articles and commodities purchased for consumption. Examples include office and operating supplies, fuel, power, water, gas, and small tools and equipment.

**SURFACE TRANSPORTATION PROGRAM (STP).** Available grants for transportation construction projects. These funds are allocated by the State and Federal block grants to cities and counties.

**TAP:** Transportation Alternatives Program, which provides funding for programs and projects defined as alternatives, such as pedestrian and bicycle facilities, recreational trail program projects, and safe routes to school projects.

**TAX:** Charge levied by a government to finance services performed for the common benefit.

**TAX ANTICIPATION NOTES (TANS):** Notes issued in anticipation of taxes, which are retired usually from taxes collected (typically used by school districts).

**TAX LEVY ORDINANCE:** An ordinance through which taxes are levied.

**TBD:** Transportation Benefit District is a quasi-municipal corporation with independent taxing authority, including the authority to impose property taxes and impact fees for transportation purposes.

**TIB:** Transportation Improvement Board.

**TIP:** Transportation Improvement Plan is required to be prepared annually and prioritizes transportation projects and potential funding sources.

**TMDL:** Total Maximum Daily Load is a calculation of the maximum amount of a pollutant that a water body can receive and still safely meet water quality standards.

**TRANSPORTATION IMPACT FEES:** A charge to be paid by new development for its "fair share" of the system improvements cost of parks and recreational facilities that are required to serve the development (RCW 82.02.050-090).

**City of Kenmore**  
**Glossary and Acronyms**

**UNASSIGNED FUND BALANCE:** This is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications (assigned, unassigned, committed, restricted, nonspendable). In other funds, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

**WSDOT:** Washington State Department of Transportation