

2013-2014 Biennial Budget



SECTION J

Appendix

Final Budget

Island History

Just over five miles long and two miles wide, Mercer Island is an island community situated in Lake Washington, east of the City of Seattle and west of the City of Bellevue. Early settlement on Mercer Island began in the late 1870s. The Island was named after one of the three pioneering Mercer brothers from Illinois, all of whom had great influence in the Seattle area. Although none of the brothers lived on Mercer Island, they would often hunt and explore throughout the island's secluded forests. In these early days island settlers would travel by rowboat to the neighboring community of Seattle in order to pick up any necessities. An occasional tramp steamer would drop off items that were too large to transport by rowboat.

Because of the inconveniences of island living, settlement was slow until C.C. Calkins platted the town of East Seattle and built a luxurious resort on the western side of the island in 1891. A ferry dock was built and small steamers began to make regular trips. With transportation available, the area began to attract more residents. Public water travel continued until July 2, 1940 when the floating bridge from Mercer Island to Seattle opened.

Today Interstate 90 connects Mercer Island with Seattle and Bellevue. It is an eight-lane freeway system, which includes two separate side-by-side floating bridges across Lake Washington.

The Community

Mercer Island is primarily a single-family, high-quality residential community with a commercial business district and multi-family dwellings concentrated at the northern end of the Island. Its close proximity to both Seattle and Bellevue makes island living convenient. The City owns approximately 475 acres of parkland and open space, which helps maintain the island's natural beauty. The result is quiet, forested neighborhoods, complemented by stunning views of Seattle, the Cascade Mountains, Mount Rainier and Lake Washington. It is an active community where volunteer boards and commissions work closely with the City Council and city staff. The City of Mercer Island is known for providing quality customer service to more than 22,000 residents.

The Mercer Island School District has an outstanding reputation and is a source of community pride. The District serves approximately 4,000 students on the island with three elementary schools, one middle school, and one high school. In addition to the public schools, the island is home to St. Monica's Catholic School for Kindergarten through eighth grade, Yeshiva Jewish High School, and the French American School for Kindergarten through fifth grade. On statewide exams Mercer Island students consistently rank among the highest.¹ Approximately 90 percent of the island's high school graduates continue on to post-secondary education.

The City's Parks and Recreation Department operates a number of programs geared to residents of all ages at its community center, including youth, senior citizen, and art programs. The City Council's commitment to open spaces and parks is reflected in the three large city parks on the island, one public boat launch, and more than ten public waterfront parks which provide open access to a significant portion of the island's shoreline. There are also numerous ball fields, bike trails and picnic areas, as well as more than 50 miles of marked trails. In a landmark action in 1992, the City Council voted to create what may be the first municipal Open Space Conservancy Trust in the United States to protect a 120 acre parcel on the south side of the island. Effective January 1, 2003 the City Council accepted ownership of Luther Burbank Park from King County. This jewel of a park is 77 acres and lies along the

¹ Information verified with Dean Mack, Executive Director of Business Services and Human Resources for the Mercer Island School District, 2010.

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shores of Lake Washington, see the Luther Burbank Park maintenance policy, in section C, for a more detailed look at the operations of the park.²

City Operations

Mercer Island was incorporated on July 18, 1960 and operates with a council-manager form of government. Seven City Councilmembers are chosen during at-large, non-partisan elections to serve four-year terms. From among their seven-member body, the City Council members elect a Mayor to serve a two-year term. The Mayor and City Council appoint a City Manager who is responsible for the administration of City policies. There are a variety of boards and commissions including the Disability Board, Arts Council, Building Board of Appeals, Civil Service Commission, Planning Commission, Design Commission, Open Space Conservancy Trust, Utilities Board, and the Youth and Family Services Board. All the boards assist in the formulation of policy and direction for the City.

As of the end of 2013, the City employs 177.95 full-time equivalent employees and 10.0 contract employees.³ More than one-half of the City's permanent employees are represented by the following bargaining units:

Bargaining Unit	# of Full Time Equivalents	Current Contract Expires
International Association of Firefighters	28	December 2014
Mercer Island Police Association	27	December 2012
Records & Marine Patrol Tech	3.5	December 2012
American Federation of State, County, and Municipal Employees	40	December 2012

The City of Mercer Island provides the following services to the community:

- Park maintenance and recreation activities
- Planning and zoning
- Public safety (police, fire and emergency medical, and municipal court services)
- Street maintenance
- Utilities maintenance (water, sewer and storm drainage)
- Youth and family support services

² City of Mercer Island Parks and Recreation Department. (2010).

³ Segle, Kryss. (2012). Segle, who is Human Resources Director for City of Mercer Island, furnished information concerning the number of full-time equivalent employees and the breakdown of employees by bargaining unit

Mercer Island at a Glance

Land Area	6.2 Square miles		
Land Use	Developed residential	3,309	Acres
	Undeveloped residential	478	Acres
	Multi-family	113	Acres
	Commercial/business	92	Acres
	Public institutions	35	Acres
	Total	4,034	Acres
Public Schools⁴	Mercer Island School District #400	3	Elementary Schools
		1	Middle School
		1	High School
Parks/Open Space	Developed parks	23	Parks
	Sites maintained	45	Sites
	Total inventory	470	Acres
Climate⁵	Variation summer temperatures	50 – 70	Degrees Fahrenheit
	Variation winter temperatures	20 – 40	Degrees Fahrenheit
	Annual precipitation ⁶	32 – 36	Inches
Population⁷	2012	22,690	(estimated)
	2011	22,710	(estimated)
	2010	22,699	(US Census)
	2009	22,720	(estimated)
	2008	22,650	(estimated)
	2007	22,380	(estimated)
	2006	21,860	(estimated)
	2005	21,710	(estimated)
	2004	21,830	(estimated)
	2003	21,840	(estimated)
	2002	21,955	(estimated)
	2001	21,970	(estimated)
	2000	22,036	(US Census)
	1999	21,570	(estimated)
	1998	21,690	(estimated)
	1997	21,550	(estimated)
	1996	21,490	(estimated)

⁴ Information verified with Dean Mack, Executive Director of Business Services and Human Resources for the Mercer Island School District, 2010.

⁵ Source: National Weather Service.

⁶ Approximately half falls between October and January.

⁷ Sources: 1990, 2000 and 2010 United States Census Report and Washington State Office of Financial Management.

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Mercer Island at a Glance

Gender Composition⁸	Male	48.7%
	Female	51.3%
Median Age		46.0 years
Age Composition	Under 5 years	4.4%
	5 - 9 years	6.9%
	10 - 14 years	7.9%
	15 - 19 years	7.2%
	20 - 24 years	3.0%
	25 - 29 years	3.6%
	30 - 34 years	3.4%
	35 - 39 years	5.2%
	40 - 44 years	6.8%
	45 - 49 years	8.4%
	50 - 54 years	9.1%
	55 - 59 years	8.0%
	60 - 64 years	6.5%
	65 - 69 years	4.8%
	70 - 74 years	4.0%
75 - 79 years	3.6%	
80 - 84 years	3.2%	
85+ years	3.8%	
Racial Composition	One Race:	
	Caucasian	77.9%
	Asian or Pacific Island	16.0%
	African American	1.3%
	Hispanic or Latino	2.8%
	American Indian, Alaska Native	.2%
	Two or more Races:	3.9%
Family Size	2010	2.48/unit
	2000	3.03/unit
	1990	2.59/unit
	1980	2.85/unit
Number of Dwelling Units⁹	Single-family	7,368
	Multi-family	<u>2,562</u>
	Total	9,930

⁸ Source: 2010 United States Census Report. This source provides other demographic statistics reported in this section, including median age, age composition, racial composition, family size, household income, and educational attainment.

⁹ Housing Units for 2000 through 2010. (2010). Washington State Office of Financial Management. <http://www.ofm.wa.gov/pop/april/>

Mercer Island at a Glance

Housing Values¹⁰	\$500 - \$100,000	115
	\$100,000 - \$500,000	902
	\$500,000 - \$1,000,000	4,673
	\$1,000,000 - \$10,000,000	1,756
	\$10,000,001 or more	10
	Mean home value	\$994,650
Median home value	\$700,000	
Household Income	Less than \$10,000	2.4%
	\$10,000 - \$24,999	4.2%
	\$25,000 - \$49,999	11.8%
	\$50,000 - \$74,999	12.4%
	\$75,000 - \$99,999	10.8%
	\$100,000 - \$149,000	19.3%
	\$150,000 - \$199,999	10.2%
	\$200,000 or more	28.9%
	Median earnings Male full-time, year-round	\$102,071
	Median earnings Female full-time, year-round	\$ 80,396
	<i>Mercer Island</i>	<u>2010</u>
Median household income	\$121,948	
<i>King County</i>	<u>2010</u>	
Median household income	\$ 65,383	
Educational Attainment	<i>Persons 25 years and over:</i>	
	Less than 9 th grade	0.7%
	9 th – 12 th grade, no diploma	1.0%
	High school graduate	5.7%
	Some college, no degree	13.2%
	Associate degree	4.1%
	Bachelor's degree	38.9%
	Graduate or professional degree	36.5%
	High school graduate or higher	98.3%
Bachelor's or higher	75.3%	

¹⁰ Source: 2012 Assessors Information

Mercer Island at a Glance

Police and Fire Protection¹¹ The City provides police and fire protection. Some emergency medical services are contracted with outside agencies. The City also operates a marine patrol on Lake Washington throughout the year.

# of commissioned police officers	32
# of calls for police service	13,043
Average response time for police emergency calls	5.0 minutes
# of firefighters	28
# of fire stations	2
# of emergency calls	1,430
Response time for urgent fire calls	5.8 minutes

Utility Services¹²

Residential accounts	7,124
Multi-family accounts	2,099
Commercial accounts	143
Government institution accounts	115

<u>Water Utility</u>	<u>Gallons</u>
Storage capacity	8,000,000

<i>Annual:</i>	
Average daily demand	1,893,694
Average monthly use	57,599,865
<i>Winter:</i>	
Average daily demand	1,512,004
<i>Summer:</i>	
Average daily demand	3,026,319

Miles of lines	122
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<u>Sewer Utility</u>	
Miles of mains	102.7
Number of pump lift stations	17
Sewage Treatment is provided by King County/ Metro	

<u>Storm Drainage</u>	<u>Miles</u>
Pipes	81.5
Water courses	16.2
Ditches	20.6
Catch basins/manholes	4,827

¹¹ Data from the 2011 Mercer Island Dashboard Report. (2012).

¹² Riddell, Suzanne. City of Mercer Island Finance Department. (2012).

Mercer Island at a Glance

Transportation ¹³	<u>Paved Streets</u>	<u>Miles</u>
	Residential (i.e. local access)	56.4
	Principal arterial	1.3
	Secondary arterial	6.8
	Collector arterial	17.2
	Total	81.7
Legal Status	Non-charter code city	
Congressional District	8 th	
Legislative District	41 st	
Voting Information ¹⁴	Registered voters:	16,624

¹³ Morris, Clint. City of Mercer Island Maintenance Department. (2012).

¹⁴ King County Elections <http://your.kingcounty.gov/elections/candidate/ValidationSummary.pdf>

Appendix

Economic Information

The Town Center business core is the larger of the two commercial areas on Mercer Island. A smaller commercial district, the QFC Village, is located on the south end of Mercer Island and includes a large supermarket and other retail and service businesses.

The Town Center is a 77-acre bowl-shaped area located at the north end of Mercer Island just south of Interstate 90. The Town Center has undergone significant redevelopment since 2004, with five major mixed-use projects completed as of 2011. These projects have added over 850 new apartments, condos, and senior housing to the Town Center, provided new office space for existing and relocated businesses, and significantly increased available retail space. In addition, the parking supply has been increased by over 200 spaces, which are convenient to these new developments.

Two mixed use projects broke ground in 2011-2012: Aviara and The Mercer Phase II. The Aviara project, which is a redevelopment of the old Safeway site, encompasses 166 apartment units and 11,657 square feet of retail space and is scheduled to be complete by mid-2013. The Mercer Phase II, which is adjacent to the Phase I project completed back in 2006, comprises 85 apartment units and almost 2,000 square feet of retail space and is scheduled to be complete by the end of 2013. Finally, in 2013, the city is reviewing design plans for the Legacy project, which is a proposed redevelopment of the True Value Hardware site encompassing 209 apartment units and 9,000 square feet of retail space. If approved, this project would break ground sometime during the second half of 2013.

Town Center revitalization efforts were initiated in 1993 to create a new urban design vision with both residences and businesses along with adequate parking for Mercer Island citizens, business owners, and visitors. Beginning with the adoption of the *Comprehensive Plan* and subsequent adoptions of the *Town Center Plan* and *Town Center Development and Design Standards*, Mercer Island citizens have created a “new urbanism” vision for downtown. The primary goals of the process are:

- To provide a mixed-use commercial core with residences, retail shops and professional offices linked by a pedestrian-oriented circulation system;
- To create a mid-rise office district with ground level retail and below grade or rear lot parking;
- To build low rise, high density housing that encircles the retail core;
- To improve transportation linkages with increased transit service, and;
- To create memorable plazas, courtyards and open spaces suitable for public gathering, community celebrations and public art.

The Mercer Island City Council reaffirmed its commitment to downtown revitalization at its 1996 retreat, establishing an ad hoc committee of Council members and staff to develop long and near term strategies for the Town Center improvements and to initiate a number of planning efforts which have been accomplished. These include:

- Partnership with the Chamber of Commerce to provide a downtown business/community liaison;
- Design of downtown gateway markers and a monument honoring the contributions of service clubs;
- A downtown parking study with revisions to the parking requirements.

Local Sales Tax Rates:

Effective 04/01/09

State sales tax rate	6.5%
RTA	0.9%
Local:	2.1%
Criminal justice	0.1%
Transit	0.8%
City	1.2%
Total Sales Tax Rate	9.5%

Building Construction:¹⁵

Year	# of Building Permits Issued(Residential and Commercial)	Valuation (millions)
2012	332	\$59.4
2011	346	\$60.6
2010	348	\$51.6
2009	296	\$30.9
2008	356	\$40.2
2007	476	\$86.3
2006	413	\$95.9
2005	416	\$80.1
2004	428	\$93.5
2003	385	\$26.8
2002	427	\$47.7
2001	362	\$47.4
2000	379	\$52.6
1999	330	\$39.8
1998	273	\$45.2
1997	264	\$29.2
1996	268	\$27.6
1995	248	\$31.3
1994	255	\$42.0

¹⁵ City of Mercer Island Development Services Group. (2012).

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City of Mercer Island Major Taxpayers¹⁶

Taxpayer	Business	Assessed Valuation
Paul G. Allen ¹⁷	Residences	\$136,884,000
Shorewood Heights Apartments	Apartments	\$122,094,000
Island Square	Mixed Commercial / Apts	\$83,455,000
The Mercer	Mixed Commercial / Apts	\$49,950,000
77 Central	Mixed Commercial / Apts	\$43,564,000
Farmers New World Life Insurance Co.	Insurance	\$36,101,000
Covenant Shores	Apartments/retirement	\$32,578,200
Aljoia House	Apartments/retirement	\$28,706,200
Island Corporate Center	Office	\$25,426,000

Property Tax Collection Information¹⁸

Taxes are due and payable on April 30 of each year succeeding the levy. The entire tax or first half must be paid on or before April 30, the total amount becoming delinquent on May 1. The second half of the tax is payable on or before October 31, becoming delinquent November 1. For more information on property taxes, see budget policy in section D.

Collection Year	Assessed Valuation	Levy Rate	Tax Levy	Tax Collection Year of Levy	Tax Collection As of 07/31/12
2012	\$8,115,230,704	1.331	\$10,797,035	In process	52.0%
2011	\$8,488,283,042	1.245	\$10,564,025	99%	99.0%
2010	\$8,710,688,041	1.201	\$10,465,014	98%	99.9%
2009	\$10,310,337,535	1.004	\$10,352,242	98%	100.0%
2008	\$8,878,236,032	1.137	\$10,095,031	99%	100.0%
2007	\$7,840,048,891	1.253	\$9,822,808	99%	100.0%
2006	\$7,059,706,779	1.353	\$9,551,783	98%	100.0%
2005	\$6,425,909,873	1.449	\$9,311,143	99%	100.0%
2004	\$ 6,346,989,537	1.452	\$ 9,310,399	99%	100.0%
2003	\$ 6,277,164,020	1.369	\$ 8,596,370	98.0%	100.0%
2002	\$ 5,704,064,921	1.419	\$ 8,093,924	98.3%	100.0%
2001	\$ 5,014,883,644	1.636	\$ 8,199,928	98.2%	100.0%
2000	\$ 4,230,232,677	1.888	\$ 7,987,889	98.3%	100.0%
1999	\$ 3,828,866,473	2.017	\$ 7,724,477	98.0%	100.0%
1998	\$ 3,294,183,967	2.256	\$ 7,428,576	98.2%	100.0%
1997	\$ 2,952,878,554	2.367	\$ 7,072,108	98.4%	100.0%
1996	\$ 2,918,884,544	2.338	\$ 6,817,739	98.4%	100.0%
1995	\$ 2,883,007,844	2.220	\$ 6,394,824	98.3%	100.0%
1994	\$ 2,719,252,413	2.335	\$ 6,339,547	98.4%	100.0%
1993	\$ 2,710,268,409	2.284	\$ 6,182,396	98.3%	100.0%

¹⁶ King County Assessors Office – September 2010.

¹⁷ Paul G. Allen is an individual property owner and was a founding member of the Microsoft Corporation.

¹⁸ Source: King County Finance Division

Glossary of Budget-Related Terms

ACCRUAL BASIS: The method of accounting under which revenues are recorded when they are earned, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred.

APPROPRIATIONS: A legal authorization granted by the City Council to make expenditures and to incur obligations for specific purposes. An appropriation is limited in the amount and time when it may be used unless it is for a capital project such as constructing a building or developing a park.

ASSESSED VALUATION: The fair market value of both real (land and building) and personal property as determined by the King County Assessor's Office for the purpose of fixing taxes.

ASSET: Any owned physical object (tangible) or right (intangible) having a monetary value or an item or source of wealth, expressed in terms of any cost benefiting a future period.

BENEFITS: City paid benefits provided for employees in the areas of social security, retirement, worker's compensation, life insurance, medical insurance and management benefits.

BOND: A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with period interest at a specified rate.

BOND ANTICIPATION NOTES: Short-term interest bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

BUDGET: A government's plan of financial operations for a given period including proposed expenditures, and a proposed means of financing them. Legal authority and requirements are found in the Revised Code of Washington (RCW 35A.33).

CAPITAL ASSETS: Assets of significant value and having a useful life of several years. Capital assets may also be fixed assets.

CAPITAL IMPROVEMENT PROGRAM (CIP): The plan or schedule of project expenditures for public facilities and infrastructure (buildings, roads, etc.) with estimated project costs, sources of funding and timing of work over a five-year period. For financial planning and general management, the capital program is presented as a plan of work and proposed expenditures, and is the basis for annual appropriation requests and bond issues.

CAPITAL OUTLAY: Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than three years or assets of any value, if the nature of the item under consideration is such that it must be controlled for custody purposes as a fixed asset.

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

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CASH FLOW BUDGET: A projection of the cash receipts and disbursements anticipated during a given time period.

CERTIFICATE OF DEPOSIT: A negotiable or nonnegotiable receipt for moneys deposited in a bank or other financial institution for a specified period for a specified rate of interest.

CHARGES FOR SERVICES: A revenue category, which includes a charge for a specific service. These primarily include park recreation fees, plan check fees and other miscellaneous fees.

COMPREHENSIVE BUDGET: Combines both the annual financial plan for operations and the annual portion of the Capital Improvement Program Budget. Excluded from the operating budget are carry-over capital projects, which have been previously approved.

CONSTANT OR REAL DOLLARS: The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point of time in the past.

COST ALLOCATION: Assignment of cost charges from one department that reimburse another for services received. Some examples are attorney services, finance services and personnel services.

COUNCILMANIC BONDS: Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by the public. Councilmanic bonds must not exceed .7 percent of the assessed valuation and voted bonds 1.75 percent per State R.C.W.

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

DEFICIT: 1) The excess liabilities over assets (see Fund Balance). 2) The excess expenditures or expenses over revenues during a single accounting period.

ENCUMBRANCES: Commitments for unperformed contracts for goods or services. A purchase order is the most common encumbrance.

ENTERPRISE FUND: A fund used to account for operations that are financed and operated in a manner similar to private business enterprise where the cost of providing services, such as water, on a continual basis. Costs are recovered through user charges.

EXPENDITURES: A net decrease in financial resources. Expenditures include operating expenses, which require the use of current assets. This term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired and capital outlays.

FEES: A general term used for any charge for services. Major types of fees include business and non-business licenses, fines and use charges.

FINES AND FORFEITURES: Revenue category, which primarily includes court, police, traffic and parking fines and forfeitures.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and changes in these assets and liabilities.

FUND BALANCE: The fund equity of governmental funds and trust funds.

GASB: Governmental Accounting Standards Board.

GENERAL OBLIGATION BONDS: Bonds for the payment of which the full faith and credit of the issuing government are pledged.

INTERGOVERNMENTAL REVENUE: Earnings from other governments, primarily shared State revenue from the auto excise tax, and liquor profits and tax. Shared revenue from fire districts, the Emergency Medical Service levy, library and the U.S. Marshals Federal grants are also included in this category.

LEOFF: Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

LEVY: The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

LEVY RATE: The amount of tax levied for each \$1,000 of assessed valuation.

LIABILITY: Indebtedness of a government entity. Common examples are amounts owed to vendors for services rendered or goods received, and principal and interest owed to holders of County bonds. These are debts or legal obligations arising out of transactions in the past which must be liquidated, renewed or reduced at some future.

LICENSES AND PERMITS: Revenue category that includes building permits, business and amusement licenses and any other miscellaneous license or permit.

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

MATURITIES: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MONEY: Any of various objects, especially coins and bank notes, issued by a federal government and accepted as a medium of exchange and measure of value. Green stuff. That which makes us get up in the morning and go to work.

NET BUDGET: Eliminates double-counting the budget by eliminating fund transfers and internal service charges such as interfund equipment rental and insurance charges. The net budget represents the true level of spending in the budget.

NOMINAL DOLLARS: The presentation of dollar amounts not adjusted for inflation. Adjusting for inflation would be done to reflect the real purchasing power of money today.

Appendix

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

OPERATING EXPENSE: Those costs, including expenditures for salaries and wages, benefits, supplies, services and charges, which are necessary to support primary services. For example, telephone charges, printing and office supplies are operating expenses.

ORDINANCE: A formal legislative enactment by the Council.

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

RESERVE: The unencumbered year-end balance of revenue less expenditures in governmental funds.

REVENUE: Income received through such sources as taxes, fines, fees, grants or service charges which can be used to finance operations or capital assets. These amounts increase the net assets.

REVENUE BONDS: Pledge future revenues, usually water, sewer or drainage charges covering debt payments in addition to operating costs.

R.C.W - REVISED CODE OF WASHINGTON: The legal authority under which the governmental units of the State are ruled.

SUPPLEMENTAL APPROPRIATION: Approved by Council after the initial budget appropriation. Supplemental appropriations are approved during the year, and an annual budget amendment ordinance is approved each December.

WARRANT: An order directing the treasurer of the City to pay a specified amount to the bearer, either after the current or some future date.

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

YIELD: The rate earned on an investment based on the price paid for the investment; the interest earned during the period held, and the selling price or redemption value of the investment.

Staffing Classifications

JOB	2012 SALARY RANGE	TITLE
General Employees—Non-Union		
Directors	\$122,000 - \$160,000	City Attorney Deputy City Manager Development Services Director Finance Director Fire Chief Human Resources Director Maintenance Director Parks & Recreation Director Police Chief Youth & Family Services Director
Division Commanders	\$115,000 - \$130,000	Deputy Fire Chief Police Commander
Individual Contributors	\$92,000 - \$125,000	Assistant City Attorney Building Official City Engineer Deputy Finance Director IGS Manager
Managers (B)	\$76,000 - \$105,000	Accounting Manager Assistant City Engineer Community and Administrative Services Mgr Court Administrator DSG Administrative Services Manager Parks Business & Operations Superintendent Parks Operations Superintendent Parks Recreation Superintendent Principal Planner Transportation Manager
Managers (A)	\$71,000 - \$95,000	Clinical Supervisor Right of Way Maintenance Manager Utilities Operations Manager
Technician (B)	\$66,000 - \$95,000	Forest Steward Senior Building Plans Examiner Senior Development Engineer
Professional (B)	\$61,000 - \$95,000	City Clerk Communications Coordinator Human Resources Specialist Permit Center Supervisor Utility Billing Supervisor

Appendix

JOB	2012 SALARY RANGE	TITLE
General Employees—Non Union (continued)		
Technician (A)	\$58,000 - \$90,000	Arborist Building Plans Examiner CIP Projects Coordinator (Emp Agr) GIS Analyst LAN Administrator Planner Street Engineer Utility Engineer
Counselors	\$56,000 - \$68,000	Elementary School Counselor Geriatric Specialist HS Drug & Alcohol Intervention Specialist Individual & Family Counselor Middle School Counselor R&R Placement Coordinator
Professional (A)	\$53,000 - \$78,000	Communities that Care Coordinator (Emp Agr) Family Asst & Emerg Prgm Coordinator MICEC Operations Supervisor Thrift Shop Coordinator Youth Development Program Coordinator YFS Fundraising Developer
Administrative Specialty	\$51,000 - \$67,000	Deputy City Clerk Legal Assistant MICEC Customer Service Coordinator Payroll Specialist Recreation Coordinator Recreation Program Scheduler
Administrative Assistant	\$31,000 - \$58,000	Assistant Thrift Shop Coordinator (Emp Agr) Court Clerk MICEC Administrative Assistant (Emp Agr) MICEC Customer Service Assistant (Emp Agr) MICEC Nights & Weekends Lead (Emp Agr) P&R Admin Assistant Recreation Program Assistant Senior Fire Administrative Assistant Senior P&R Administrative Assistant Thrift Shop Merchandising Coord (Emp Agr) Thrift Shop Production Coordinator (Emp Agr) Senior YFS Admin Assistant
Temporary/Seasonal	\$18,000 - \$40,000	All Temp/Seas Positions (Maint, P&R, YFS)

JOB	2012 SALARY RANGE	TITLE
Police and Police Records		
Records	\$43,035 - \$60,400	Records Clerk
Records Lead	\$44,757 - \$62,816	Lead Records Clerk
Evidence Technician	\$47,249 - \$63,465	Evidence Technician
Police Lieutenant	\$103,278 - \$115,672	Police Lieutenant
Police Sergeant	\$89,807 - \$100,584	Police Sergeant
Police Corporal	\$73,660 - \$94,024	Police Corporal
Police Officer	\$58,421 - \$87,464	Police Officer
Police Support Officer	\$48,007 - \$63,475	Police Support Officer
Marine Patrol Technician	\$49,208 - \$65,062	Marine Patrol Technician
Fire		
Battalion Chief	\$95,722 - \$111,247	Battalion Chief
Fire Lieutenant	\$85,638 - \$99,541	Fire Lieutenant
Firefighter	\$62,475 - \$88,109	Firefighter
Maintenance¹		
Team Generalist (4-3)	\$29.36 - \$34.67/hour \$61,069 - \$72,114/year	Facilities Project Coordinator Team Generalist
Fleet Mechanic (4-2)	\$27.95 - \$33.01/hour \$58,136 - \$68,661/year	Fleet Mechanic
CRT Technician (3-3)	\$26.62 - \$31.45/hour \$55,370 - \$65,416/year	Customer Response Technician
Team Member (3-2)	\$25.61 - \$30.24/hour \$53,269 - \$62,899/year	Park Maintenance Team Member Right-of-Way Team Member Support Services Team Member Utilities Team Member Water Services Specialist
City Hall – AFCSME¹		
Clerical and Technical Workers	\$20.72 - \$23.31/hour \$43,098 - \$48,485/year	Permit Technician
	\$22.39 - \$25.19/hour \$46,571 - \$52,395/year	Customer Service Representative
	\$22.76 - \$25.62/hour \$47,341 - \$53,290/year	Accounts Payable Clerk

Appendix

JOB	2012 SALARY RANGE	TITLE
City Hall – AFCSME¹ (Continued)		
Clerical and Technical Workers	\$23.91 - \$26.91/hour \$49,733 - \$55,973/year	DSG Administrative Assistant
	\$25.07 - \$28.21/hour \$52,146 - \$58,677/year	Permit Coordinator
	\$28.40 - \$31.96/hour \$59,072 - \$66,477/year	Code Enforcement Officer
	\$29.73 - \$32.80/hour \$61,838 - \$68,224/year	Utilities Inspector
	\$30.28 - \$34.07/hour \$62,982 - \$70,866/year	Building Inspector
	\$33.00 – \$37.14/hour \$68,640 - \$77,251/year	Senior Building Inspector
	\$18.17 - \$20.52/hour \$37,939 - \$42,846/year	MICEC Custodian

¹ The pay plans for Maintenance and the City Hall AFSCME group show hourly rates for all positions. For comparison purposes, an average of 2088 work hours per year was used to obtain the annual figures where shown.