

CITY OF KENT
MERIDIAN ANNEXATION
FINANCIAL PLAN

EXHIBIT W (20 pages)
18-1

SUBJECT: MERIDIAN ANNEXATION PLAN

TO: MAYOR AND COUNCILMEMBERS

FROM: MAYENE MILLER, FINANCE DIVISION DIRECTOR

RE: MERIDIAN ANNEXATION FINANCIAL PLAN

TO FINANCIALLY PREPARE FOR THE UPCOMING MERIDIAN ANNEXATION, STAFF HAVE BEEN WORKING WITH DEPARTMENTS TO ANALYZE AND REFINE THE BUDGET PLAN. MANY MEETINGS HAVE OCCURRED, WITH ALL DEPARTMENTS TO DEFINE THEIR NEEDS AND ALL POTENTIAL REVENUE. THE FOLLOWING ANALYSIS HAS BEEN PREPARED, ASSUMING AN OFFICIAL JANUARY 1, 1996 ANNEXATION DATE, AND ALSO ASSUMING THAT ALL ANNEXATION REVENUE WILL BE USED IN THE ANNEXATION AREA AND NO EXISTING OPERATING EXPENDITURES OR CAPITAL PROJECTS WILL BE REDUCED OR DEFERRED. DETAILED REVENUE AND EXPENDITURES HAVE BEEN PREPARED FOR ALL FUNDS FOR YEAR ONE AND THEN YEARS TWO & THREE COMBINED. IN ADDITION, SOME COSTS WILL BE INCURRED IN 1995 BEFORE ANNEXATION REVENUE IS AVAILABLE. THOSE COSTS ARE ALSO INCLUDED, AS WELL AS BALANCING SCENARIOS FOR EACH YEAR. DEPARTMENTS HAVE STAGGERED HIRING DATES AND PURCHASES TO HELP WITH BALANCING AND WILL CONTINUE TO EXPLORE INNOVATIVE OPTIONS IN PROVIDING SERVICES. EVEN THOUGH IT WILL REQUIRE SOME STRETCHING BY ALL DEPARTMENTS, ALL STAFF I HAVE SPOKEN WITH ARE EXCITED TO WELCOME OUR NEW CITIZENS AND ARE PLEASED THAT WE CAN OFFER OUR SERVICES WITHOUT NEW FEES OR TAXES.

1995

REVENUE - THE ONLY ANNEXATION RELATED REVENUE FOR 1995 IS AN ESTIMATED \$4,000 FROM THE POLICE CIVIL SERVICE TESTING FEE. THE HIRING LISTS ARE EXPECTED TO BE PREPARED IN APRIL OF 1995.

EXPENDITURES - POLICE TESTING AND BACKGROUND CHECKS WILL BEGIN IN APRIL 1995. BECAUSE OFFICERS WILL NEED TO BE READY TO RESPOND TO CALLS ON 1/1/96, ONE NEW OFFICER WILL BE HIRED AND SENT TO THE ACADEMY EACH MONTH FROM JULY TO OCTOBER. IN DECEMBER, SIX LATERAL OFFICERS WILL ALSO BE HIRED. THIS WILL ENSURE TEN NEW OFFICERS AVAILABLE TO RESPOND BY 1/1/96. A CENSUS COORDINATOR WILL BE HIRED IN DECEMBER TO RECRUIT AND HAVE CENSUS STAFF READY TO BEGIN BY 1/2/96. UTILITIES WILL HIRE A PERSON IN OCTOBER TO SET UP RESIDENCE AND BUSINESS ACCOUNTS FOR THE STREET UTILITY AND DRAINAGE BILLINGS. A TEST BILLING WILL BE SENT IN EARLY DECEMBER TO RESOLVE ADDRESS PROBLEMS AND ANSWER QUESTIONS, BEFORE ACTUAL JANUARY BILLINGS ARE MAILED. FUNDS ARE ALSO INCLUDED FOR CITY BROCHURES AND COMMUNICATION.

BALANCING - THE TOTAL OF \$177,249 WILL BE FUNDED WITH THE BUDGETED BUT UNUSED \$78,283 SAVINGS FROM DEFERRING THE DRAINAGE RATE INCREASE UNTIL 1/1/96, USING \$86,668 OF THE EXPECTED REGIONAL JUSTICE CENTER SALES TAX REVENUE FROM THE CONTRACTORS, WHICH IS AN UNBUDGETED ONE TIME ONLY REVENUE, AND REPRESENTS ONLY A PORTION OF THE EXPECTED REVENUE, AND FINALLY, USING \$4,447 AND \$7,851 FROM THE STREET UTILITY & DRAINAGE FUND BALANCES.

1996

REVENUE - PROPERTY TAX WILL NOT BE RECEIVED INTO THE GENERAL FUND UNTIL 1997. HOWEVER, A LESSER AMOUNT OF DIVERTED COUNTY ROAD TAX WILL BE RECEIVED IN THE STREET FUND. THIS WILL PAY FOR STREET MAINTENANCE WHICH WILL FREE UP THOSE FUNDS TO BE USED FOR POLICE AND OTHER OPERATING COST IN THE GENERAL FUND. UTILITY TAX IS EXPECTED TO BEGIN IN FEBRUARY, WITH SHARED REVENUE BEGINNING IN MAY. OTHER REVENUES ARE CALCULATED AND LISTED IN NOTES 1 THROUGH 10, FOR A TOTAL REVENUE OF \$3,107,845 FOR 1996.

EXPENDITURES - NOTES 11 THROUGH 14 EXPLAIN THE 1996 EXPENDITURES.

PUBLIC WORKS

THE 45 NEW MILES OF STREET WILL REQUIRE TWO MAINTENANCE WORKERS PLUS SAND, MATERIALS AND EQUIPMENT. DRAINAGE CHARGES WILL BE PAID FROM THE GENERAL FUND INTO THE DRAINAGE FUND AT \$76,640 FOR 1996. A SIGNAL TECHNICIAN, MATERIAL AND EQUIPMENT, PLUS ELECTRICITY AND MAINTENANCE WILL PROVIDE TRAFFIC IMPROVEMENTS. NEIGHBORHOOD TRAFFIC CONTROLS, SNOW PLOW AND SANDERS FOR THE FIVE YARD DUMPS WILL PROVIDE TRAFFIC SAFETY. \$100,000 IS INCLUDED FOR SIDEWALKS AROUND SCHOOLS, \$100,211 IS FOR ARTERIAL OVERLAY AND \$95,200 IS FOR IMMEDIATE REPAIRS. THIS TOTALS \$591,181 FOR PUBLIC WORKS - STREETS. IN ADDITION, \$104,542 IS ALLOCATED FOR CORRIDOR PROJECTS AND \$30,000 FOR SPRING-FALL CLEAN-UP.

DRAINAGE IMPROVEMENTS TOTAL \$295,667 WITH TWO MAINTENANCE WORKERS BEGINNING IN JANUARY. ALSO ALLOCATED IS \$100,000 FOR MATERIAL AND EQUIPMENT, PLUS FUNDS FOR STREET SWEEPING AND A DECANT STATION.

GENERAL GOVERNMENT

IN GENERAL GOVERNMENT AN ACCOUNTANT AND ONE HALF HUMAN RESOURCE TECHNICIAN, PLUS THEIR FURNITURE AND EQUIPMENT, ARE INCLUDED. ALSO INCLUDED IS POSTAGE FOR THE MAYOR'S WELCOME FLYERS, ELECTION COSTS AND PRINTING AND ADVERTISING FOR HIRING NEW PERSONNEL. THE UTILITY TECHNICIAN HIRED IN OCTOBER OF 1995 CONTINUES IN 1996 WITH BILLING AND RECEIPTING, AS WELL AS ANSWERING QUESTIONS FOR OUR NEW CITIZENS. THE TOTAL OF \$114,343 PROVIDES FOR THESE SERVICES.

MUNICIPAL COURT & LEGAL

TWO COURT CLERKS, COMPUTERS AND FURNITURE PLUS A PROSECUTING ATTORNEY PROVIDE LEGAL AND COURT PROCESSING SERVICE.

PLANNING DEPARTMENT

THE PLANNING DEPARTMENT WILL FEEL A SIGNIFICANT IMPACT WITH THE ADDITION OF THE CENSUS IN JANUARY AND THE GROWTH MANAGEMENT ZONING AND LAND USE ISSUES. THE BUDGET PLAN INCLUDES A PLANNER, SECRETARY, BUILDING INSPECTOR AND PLANS EXAMINER. A GROWTH MANAGEMENT GRANT IS EXPECTED TO PAY FOR THE FIRST TWO-MONTHS SALARY OF THE PLANNER, AND THE COUNTY WILL PROCESS VESTED BUILDING PERMITS AND INSPECTIONS. \$25,000 IS PROVIDED FOR THE CENSUS. PLUS FUNDS ARE ALLOCATED FOR FURNITURE, COMPUTERS AND OPERATING COSTS. FUNDS FOR HEARING EXAMINER SERVICES AND A VEHICLE FOR THE BUILDING INSPECTOR IS PROVIDED. FOR A TOTAL OF \$268,375 IN PLANNING.

POLICE

THE PRIMARY EXPENDITURE OF \$1,513,469 IS FOR POLICE PROTECTION. TWO ADDITIONAL OFFICERS WILL BE HIRED IN EACH OF THE MONTHS OF MARCH, APRIL AND MAY UNTIL THE FULL 16 OFFICERS ARE ON BOARD. IN ADDITION, TWO OFFICERS ARE EXPECTED AS A RESULT OF A GRANT AT SPRINGWOOD (THEY ARE NOT INCLUDED). A COMMUNITY SERVICE OFFICER, TWO RECORDS SPECIALISTS, A WORD PROCESSING TECHNICIAN AND A SECRETARY WILL BRING THE TOTAL POLICE ANNEXATION STAFF TO 21. FUNDS ARE ALSO PROVIDED FOR OVERTIME, UNIFORMS, AMMUNITION AND RADIOS, AS WELL AS \$208,000 FOR VEHICLES. THE LAKE MERIDIAN LAKE-PATROL WILL ADD \$32,500 FOR EQUIPMENT. FINALLY, \$149,994 IS INCLUDED FOR THE ADDITIONAL VALLEY COMMUNICATIONS 911 CALLS.

PARKS

FIVE NEW PARKS ARE ADDED TO THE CITY WITH THE MERIDIAN ANNEXATION. TO MAINTAIN THESE PARKS, TWO MAINTENANCE WORKERS ARE EXPECTED TO BE ADDED IN JANUARY WHEN PRUNING AND CLEAN UP WORK BEGINS. FOUR 8-MONTH AND TWO 4-MONTH POSITIONS WILL BE ADDED TO ASSIST WITH PARKS MAINTENANCE. AT THE PEAK SUMMER SEASON, THERE WILL BE EIGHT MAINTENANCE STAFF. IN ADDITION, \$27,000 IS PROVIDED FOR LIFE GUARDS AT LAKE MERIDIAN. START-UP EQUIPMENT AND AQUATIC PROGRAM ROW BOAT AND EQUIPMENT FOR \$151,700 ARE INCLUDED. THE .3% UTILITY TAX WILL ADD \$18,145 FOR TEEN PROGRAMS, AND THE \$2 PER CAPITA FOR THE ARTS WILL FURNISH \$40,000 FOR ARTS PROGRAMS. THIS COMBINES FOR A TOTAL PARKS COST OF \$445,677.

ALTHOUGH ALL DEPARTMENTS WILL HAVE NEEDS, EXTRA FUNDS ARE NOT INCLUDED AT THIS TIME FOR FIRE PREVENTION AND PUBLIC EDUCATION, OR FOR INFORMATION SERVICE COSTS. WE FEEL THAT OUR REVENUE FORECASTS ARE CONSERVATIVE. IF EXTRA FUNDS ARE AVAILABLE, THESE DEPARTMENT NEEDS WILL BE CONSIDERED FIRST.

\$349,406 IS CURRENTLY PROVIDED FOR THE 1% FOR HUMAN SERVICES IN 1995. PER COUNCIL ORDINANCE, THE 1% WHICH IS BASED ON PRIOR-YEAR REVENUE, WILL BEGIN INCREASING IN 1997 AND 1998.

BALANCING - SINCE ANNEXATION PROPERTY TAXES WILL NOT BE RECEIVED IN THE GENERAL FUND UNTIL 1997, THE DIVERTED ROAD TAX AND SOME OF THE SHARED GAS TAX WILL NEED TO PAY STREET MAINTENANCE COSTS IN 1996 OF \$1,025,416. IN ADDITION, THE CIP FUND BALANCE CAN BE REDUCED BY \$290,973 TO PROVIDE THE ONE-TIME POLICE CARS AND BOAT, AND ONE-TIME PARKS CAPITAL EQUIPMENT AND IMPROVEMENTS. THIS WOULD STILL LEAVE A CIP FUND BALANCE OF \$164,366, WHICH WOULD BE REPLENISHED IN 1997. THE FINAL ONE-TIME CAPITAL FOR DRAINAGE COULD ALSO BE FUNDED FROM THE DRAINAGE FUNDS BALANCE. THIS WOULD BALANCE THE 1996 PLAN AND LEAVE A BALANCE OF \$32,363 IN THE STREET AND WATER FUNDS. AN OPTION FOR FUNDING NEW POLICE CARS AND COMPUTERS, COULD BE USE OF PROCEEDS FROM THE SALE OF 800 MHZ FUNDS.

1997 AND 1998

REVENUE - THE SECOND AND THIRD YEAR REVENUES DIFFER FROM YEAR ONE BY ONLY TWO FACTORS.

- 1.) WE WILL RECEIVE OUR FIRST FULL YEAR OF PROPERTY TAX IN THE GENERAL FUND AT THE HIGHER AMOUNT, AND WE WILL LOSE FIRE DISTRICT 37 REVENUE.
- 2.) ALL THE REVENUE WILL BE RECEIVED FOR A FULL TWELVE MONTHS. THIS WILL PROVIDE \$3,949,945 FOR EACH OF 1997 AND 1998. ALL NEW ANNEXATION REVENUE WILL BE USED IN THE ANNEXATION AREA. GRANT REVENUE IS NOT INCLUDED IN YEARS 2 & 3, AS IT IS AN UNKNOWN AMOUNT UNTIL THE GRANT(S) IS AWARDED.

EXPENDITURES - ALL EXPENDITURES WILL BE FOR A FULL YEAR ALSO. IN ADDITION, WE HAVE INCLUDED \$298,974 FOR THE HEALTH CONTRACT THAT IS BASED ON PRIOR-YEAR POPULATION AND \$22,511 FOR HUMAN SERVICE BASED ON 1% OF PRIOR-YEAR GENERAL FUND REVENUE. ALSO INCLUDED IS \$30,000 FOR ADDITIONAL COURT SPACE AND A CREW TRUCK FOR THE STREET FUND FOR \$20,000. THE BUDGET PROVIDES FOR 37.5 FTE'S OF STAFFING AND ALL RELATED OPERATING AND CAPITAL COSTS.

BALANCING - THE STREET ASPHALT OVERLAY WILL BE TRANSFERRED FROM THE GENERAL FUND TO STREET FUND. THIS WILL BRING THE 1996 AND 1997 ANNEXATION BUDGET PLAN INTO BALANCE WITH A SURPLUS OF \$55,339 TO BE ADDED TO RESERVES.

AS WE BUDGET FOR THE FUTURE, WE WILL CONTINUE TO REFINE THE FIGURES AND UTILIZE INNOVATIVE SOLUTIONS PROVIDED BY BRAINSTORMING WITH STAFF, COUNCIL AND OUR NEW CITIZENS.

CITY OF KENT
MERIDIAN ANNEXATION
FINANCIAL PLAN
1995

CITY OF KENT
 FISCAL IMPACT ANALYSIS-MERIDIAN ANNEXATION
 FOR THE YEAR 1995

Total acres	12,724		3,386							
Total number of parcels	12,202		4,353							
Total number of res. units	20,326 U		4,841							
Total estimated population	44,258 P		20,000							
Total assessed valuation	4,033,678,186 A		608,519,578							
	CITYWIDE	General	CIP	Street	Criminal	Storm Dr.	Water	Other		
Revenue:	BUDGET	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Total	

Prop. Tax	10,385,879 O									
Voted Excess Levy	1,829,693 O									
Sales Tax	13,085,957 O									
Utility Tax	4,788,849 O									
Utility Tax-Youth Teen Center	390,648 O									
Special Assessments	2,028,745									
Real Estate Excise	500,000 A									
Gambling and Leasehold Taxes	482,000									
Business Licenses and Permits	598,385 A									
Grants	599,093									
State Shared Revenue	2,638,342 P									
Local Sales Tax Criminal Justice	591,502 P									
Fire Insurance Premium Tax	259,000									
Drug Task Force Revenue	54,538									
Fire Protection District #37	3,044,356									
Jail/Intergovernmental Revenue	674,985									
King County Medical Service Levy	674,589									
Fines and Forfeitures	733,100 P									
Parks	1,671,159									
Interfund Charges	10,213,597									
Miscellaneous Fees	525,821 O	4,000							4,000	
Interest Income-General and Others	937,400									
Water Utility	6,885,019 C									
Sewer Utility	10,352,366									
Drainage Utility	4,527,475 O									
Street Utility @1.90/M	1,346,907 C									
Golf	8,574,295									
Estimated Total Revenue	88,395,310	4,000	0	0	0	0	0	0	4,000	
Expenditures:										
		FTE								
General Government	9,853,809 O	5.50	3,000						3,000	
Police	11,417,827 O	21.00	157,951						157,951	
Fire	11,580,837									
Public Works-Street	4,340,112 P	3.00								
Leisure Services	5,803,345 O	2.00	3,000						3,000	
Planning and Code Enforcement	2,225,893 O	4.00	5,000						5,000	
Debt Service	2,114,963									
Interfund Charges	9,667,887									
Street Utility	2,809,463			4,447					4,447	
Water Utility	7,547,415									
Sewer Utility	10,417,232									
Drainage Utility	4,747,145 O	2.00				7,851			7,851	
Golf	8,795,404									
Estimated Total Expenditures	91,322,332	37.50	168,951	0	4,447	0	7,851	0	0	181,249
Drainage Savings			(78,283)							(78,283)
Regional Justice Center Sales Tax(Partial)			(86,668)							(86,668)
Fund Balance				(4,447)		(7,851)				(12,298)
Net Impact Income (Loss)			0	0	0	0	0	0	0	0

CITY OF KENT
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FINANCIAL PLAN
1996

CITY OF KENT
 FISCAL IMPACT ANALYSIS-MERIDIAN ANNEXATION
 F THE YEAR 1996-YEAR ONE

Total acres	12,724		3,386							
Total number of parcels	12,202		4,353							
Total number of res. units	20,326 U		4,841							
Total estimated population	44,258 P		20,000							
Total assessed valuation	4,033,678,186 A		608,519,578							
	CITYWIDE	General	CIP	Street	Criminal	Storm Dr.	Water	Other		
Revenue:	BUDGET	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Total	
Prop. Tax @ 1.65666(1)	10,385,879 O			946,395					946,395	
Voted Excess Levy	1,829,693 O									
Sales Tax(2)	13,085,967 O	96,250	32,083						128,333	
Utility Tax(3)	4,788,849 O	211,687							211,687	
Utility Tax-Youth Teen Center(3)	390,648 O							13,145	13,145	
Special Assessments	2,028,745									
Real Estate Excise(4)	500,000 A		69,144						69,144	
Gambling and Leasehold Taxes	482,000									
Business Licenses and Permits(5)	598,885 A	67,761							67,761	
Grants	599,093									
State Shared Revenue(6)	2,638,942 P	289,639		420,210	11,925				721,334	
Local Sales Tax Criminal Justice(7)	591,502 P				178,193				178,193	
Fire Insurance Premium Tax	259,000									
Drug Task Force Revenue	54,638									
Fire Protection District #37	3,044,856									
Jail/Intergovernmental Revenue	674,985									
King County Medical Service Levy	674,589									
Fines and Forfeitures(8)	733,100 P	276,071							276,071	
Parks	1,671,159									
Interfund Charges	10,213,597									
Miscellaneous Fees(9)	525,821 O	135,850							135,850	
Interest Income-General and Others	937,400									
Water Utility(10)	6,885,019 O						17,539		17,539	
Sewer Utility	10,352,366									
Drainage Utility(10)	4,527,475 O					232,296			232,296	
Street Utility @1.90/M(10)	1,346,907 O			104,542					104,542	
Golf	8,574,295									
Estimated Total Revenue	88,395,310	1,077,318	101,227	1,471,147	190,123	232,296	17,539	13,145	3,107,845	
Expenditures:		FTE								
General Government(12)	9,853,809 O	5.50	198,911		12,004		21,183		332,098	
Police(13)	11,417,827 O	21.00	1,082,846	240,500		190,123			1,513,469	
Fire	11,580,837									
Public Works-Street(11)	4,340,112 P	3.00	276,770		314,411			30,000	621,181	
Leisure Services(14)	5,803,345 O	2.00	275,832	151,700				13,145	445,677	
Planning and Code Enforcement(12)	2,225,893 O	4.00	268,375						268,375	
Debt Service	2,114,963									
Interfund Charges	9,667,887									
Street Utility(11)	2,909,463				104,542				104,542	
Water Utility	7,547,415									
Sewer Utility	10,417,232									
Drainage Utility(11)	4,747,145 O	2.00				295,667			295,667	
Golf	8,795,404									
Estimated Total Expenditures	91,322,332	37.50	2,102,734	392,200	430,957	190,123	316,850	0	43,145	3,431,009
Transfer			(2,025,416)		1,025,416					
Fund Balance				(290,973)			(84,554)		(30,000)	(405,527)
Net Impact Income (Loss)			(0)	0	14,774	0	0	17,539	(0)	32,363

CITY OF KENT
 NOTES TO MERIDIAN ANNEXATION
 THE YEAR 1996

(1) PROPERTY TAXES:

Assessed Valuation	608,519,578
Less Tax Exempt Properties	(37,252,900)

Adjusted Assessed Valuation	571,266,678
	=====

Regular Levy	571,266,678 X 1.65666 = 946,395

	1,000

(2) SALES TAX:

Estimated FMV of homes built	200,000	Sales tax other business	120,000
Estimated number built per year	20	Sales Tax From Homes	34,000
	-----		-----
Total value per year	4,000,000		154,000
Local sales tax returned to City	.0085	Starting in March	X 10/12
	-----		-----
Amount to City per year	34,000	Total	128,333
	=====		=====

(3) UTILITY TAXES:

Estimated Average Yearly Residential Utility Bill:			
Electrical/Natural Gas	324		
Telephone	136		
	-----	Rate	
Subtotal	1,110 X	3.80% =	42.18
Garbage	108 X	6.80% =	7.34
	-----		-----
Total For Year	1,668	49.52 X 4,841 Res. Units=	239,726
		Estimated Commercial	11,000

Regular Utility Tax	211,637	Estimated Util. Tax	250,726
Youth Teen Center Utility Tax	18,145	Starting in Feb.	X 11/12
	-----		-----
Total	229,832		229,832
	=====		=====

(4) REAL ESTATE EXCISE TAX:

Assessed Valuation	608,519,578

	X 500,000 X 11/12 = 69,144 Starting in February
	4,033,678,126
	=====

(5) BUSINESS LICENSE AND PERMITS:

Assessed Valuation	608,519,578

	X 533,885 X .75 = 67,761 Assumes a 25.00% noncompliance factor due to lack of
	4,033,678,126
	===== notice and being use to dealing with the County.

(6) STATE SHARED REVENUE:

Distributed on the basis of population.

	Budget	Population	Months	Totals	Fund
Mobile Trailer and Camper Tax	10,000	X 20,000/44,258	X 6/12 =	2,259	General
Motor Vehicle Excise Tax	773,275	X 20,000/44,258	X 6/12 =	174,720	General
Criminal Justice Funding	52,777	X 20,000/44,258	X 6/12 =	11,925	Criminal Justice
Liquor Excise Tax	135,232	X 20,000/44,258	X 6/12 =	30,555	General
Liquor Profits Tax	272,733	X 20,000/44,258	X 8/12 =	82,165	General
Local Vehicle License Fee	350,178	X 20,000/44,258	X 8/12 =	105,496	Street
Motor Vehicle Fuel Tax-Street	712,012	X 20,000/44,258	X 8/12 =	214,503	Street
Motor Vehicle Fuel Tax-Art.	332,635	X 20,000/44,258	X 8/12 =	100,211	Street
	-----			-----	
	2,638,842		State Shared Revenue	721,834	
	=====			=====	

(7) LOCAL SALES TAX CRIMINAL JUSTICE:

Local Sales Tax Criminal Just.	591,532	X 20,000/44,258	X 8/12 =	172,198
				=====

(8) FINES AND FORFEITURES:

Fines and Forfeitures	733,100	X 20,000/44,258	X 10/12 =	275,071
				=====

(9) MISCELLANEOUS FEES:

Planning, Engineering miscellaneous fees			338,057	
General Government miscellaneous fees			187,764	

			525,821	
			=====	
Assessed Valuation	608,519,578			
	-----X		338,057 = 51,000	Planning, Engineering miscellaneous fees
City Assessed Valuation	4,033,678,186			
Estimated Population	20,000			
General Government	-----X		187,764 = 84,850	General Government miscellaneous fees
Total Population	44,258		-----	
			135,850	Total miscellaneous fees
			=====	

(10) PUBLIC WORKS/UTILITIES REVENUES:

Water Revenue				
Total Outside Sales 1993	428,694			
Amount if it were inside	336,634			

Difference	92,060	X 1,177 Meridian Customer		Water Revenue Loss (47,364)
		----- = 47,364	Water Revenue Loss	System Dev. Fees 64,953
		2,287 Total Outside Customers		-----
				17,589
				=====
Drainage Revenue				
Drainage Basin "H" monthly charge 2.10 X 12 months = 25.20 X 3,623 Residential parcels =	91,300			
			Commercial charge	162,114

Street Utility Revenue				253,414
Commercial Full Time Equivalent 161 X 1.90 X 11 = 3,365				X 11/12
Residential	4,841 X 1.90 X 11 = 101,177			-----
				232,296

			104,542	

			=====	

111 PUBLIC WORKS UTILITIES

1996

YTD

	FTE	RATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
Street-45 miles															
Maintenance Worker II	2.00	38,000	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	57,000
Materials and Equipment		79,506				6,626	6,626	6,626	6,626	6,626	6,626	6,626	6,626	6,626	59,630
Drainage Charge		76,640		6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	6,967	76,640
Street	2.00			6,967	6,967	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	19,926	193,270
Engineering															
Signal Technician	1.00	65,000	2,250	2,250	2,250	2,250	2,250	2,250	5,417	5,417	5,417	5,417	5,417	5,417	32,500
Materials and Equipment		27,000							2,250	2,250	2,250	2,250	2,250	2,250	27,000
Street Lighting Pigeet Power and Maint.		19,000	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	1,583	19,000
Reighborhood Traffic Control		5,000	417	417	417	417	417	417	417	417	417	417	417	417	5,000
Engineering	1.00		4,250	4,250	4,250	4,250	4,250	4,250	9,667	9,667	9,667	9,667	9,667	9,667	83,500
General Fund-Street/Engineering	3.00		4,250	11,217	11,217	24,176	24,176	24,176	29,593	29,593	29,593	29,593	29,593	29,593	276,770
Capital Improvement-Streets															
Snow Plow for 5Yd Dump Truck		9,000													9,000
Sanders for 5Yd Dump Truck		10,000													10,000
Street Improvements-Arterial Overlay		100,211							50,000	50,211					100,211
Sidewalks		100,000								50,000					100,000
Immediate Repairs		95,200					47,600	47,600							95,200
Capital Improvement Streets							47,600	47,600	50,000	100,211	50,000	19,000			314,411
Other Funds															
Spring and Fall Cleanup							15,000								30,000
Total Other Funds							15,000								30,000
Total Public Works-Street	3.00		4,250	11,217	11,217	39,176	71,776	71,776	79,593	129,804	94,593	48,593	29,593	29,593	621,181
Drainage and Sewer															
Maintenance Worker II	2.00	38,000	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	6,333	76,000
Materials and Equipment		100,000	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333	100,000
Street Sweeping		23,000	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	23,000
Crew Truck		20,000													20,000
5Yd Dump Truck		60,000													60,000
Decant Stations		16,667							8,333	8,333					16,667
Total Drainage Fund	2.00		96,583	16,583	16,583	16,583	16,583	16,583	24,917	24,917	16,583	16,583	16,583	295,667	
Street Utility															
Corridor Improvement			9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	104,542
Total Street Utility			9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	104,542

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(12) GENERAL GOVERNMENT AND BOARD SERVICES:

YTD

1995	FTE	RATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
General Government															
Accounting Tech	1.00	46,950	4,358	358	358	3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	3,913	35,213
Desk, Chair and Computer		4,000	2,000		2,000		358			358		358		358	12,299
Postage and Election Costs		10,000	1,429	1,429	1,429	1,429	1,429	1,429	1,429	1,429	1,429	1,429	1,429	1,429	10,000
Human Res.-Office Tech II	0.50	17,144		3,000	1,000	1,000		1,500							17,144
Advertising and Printing-Hiring		6,500													6,500
General Government	1.50		7,787	4,787	4,787	10,700	6,700	7,200	5,700	5,700	5,700	5,700	10,700	5,700	81,156
Law															
Prosecuting Attorney	1.00	53,187							4,432	4,432	4,432	4,432	4,432	4,432	26,594
Law	1.00								4,432	4,432	4,432	4,432	4,432	4,432	26,594
Court															
Court Clerk	2.00	36,281	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	6,047	72,552
Computers		4,000	8,717	717	717	717	717	717	717	717	717	717	717	717	16,600
Desk and Chairs		1,000	2,000												2,000
Court	2.00		16,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	6,764	91,162
General Fund-GG/Law/Court	4.50		24,550	11,550	11,550	17,463	13,463	13,963	16,895	16,895	16,895	16,895	21,895	16,895	198,911
Allocatable to Utilities															
Utility Billing	1.00	28,887	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	2,407	28,887
Desk, Chair and Computer		4,000	358	358	358	358	358	358	358	358	358	358	358	358	4,300
Utilities	1.00		2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	33,187
Total General Government	5.50		27,316	14,316	14,316	20,229	16,229	16,729	19,661	19,661	19,661	19,661	24,661	19,661	232,098
Planning															
Planner	1.00	50,805	3,143	3,143	4,234	4,234	4,234	4,234	4,234	4,234	4,234	4,234	4,234	4,234	42,338
Secretary	1.00	37,718			3,143	3,143	3,143	3,143	3,143	3,143	3,143	3,143	3,143	3,143	37,718
Bidding Inspector	1.00	50,786			4,232	4,232	4,232	4,232	4,232	4,232	4,232	4,232	4,232	4,232	42,322
Plans Examiner	1.00	65,663			5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	5,472	54,719
Computer		9,000	3,000		6,000										9,000
Furniture and Phones		1,000	1,000												1,000
Supplies		11,669	972	972	972	972	972	972	972	972	972	972	972	972	11,669
Operating Costs		18,432			1,536	1,536	1,536	1,536	1,536	1,536	1,536	1,536	1,536	1,536	15,360
Consulting-Census		30,000	25,000												25,000
Hearing Examiner		15,000													15,000
Vehicle-Inspectors		18,000			18,000										18,000
General Fund-Planning	4.00		33,116	4,116	43,589	20,839	20,839	20,839	20,839	20,839	20,839	20,839	20,839	20,839	268,375

18-14

1996 PUBLIC SAFETY ESTIMATED AS FOLLOWS:

1996 POLICE: # Of Officers By Month	FTE	RATE	YTD												
			JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
Uniforms		2,800	10	10	12	14	16	16	16	16	16	16	16	16	19,600
Overtime		44,000	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	3,667	44,000
Auto		420	350	350	420	490	560	560	560	560	560	560	560	560	6,090
Vehicles-Purchase CIP		52,000			208,000										208,000
Vehicles-Equiped		11,328	1,888	1,888	1,888	3,776	3,776	3,776	3,776	3,776	3,776	3,776	3,776	3,776	39,648
Vehicles-Unmarked		20,000	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Record Specialist	2.00	39,009	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	6,502	78,018
Record Specialist-Overtime		1,729	288	288	288	288	288	288	288	288	288	288	288	288	3,458
Word Processor Tech	1.00	36,824						3,069	3,069	3,069	3,069	3,069	3,069	3,069	18,412
Computer and Software		2,700													
Printer		2,200													
Secretary	1.00	23,400	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	23,400
Community Service Officer	1.00	23,400													
Radios		2,000													
E H Sub:															
Computer and Software		2,700		2,700											2,700
Printer		2,200		2,200											2,200
CAD Terminal		500		500											500
Modem		400		800											800
Phone		271		271											271
Line Install		52		104											104
Line 42/m		504		84		84	84	84	84	84	84	84	84	84	924
Misc		15,000	2,000	2,000	2,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	15,000
Marine Patrol* CIP		32,500													32,500
Valley Comm. Dispatch		149,994	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	149,994
Training		1,442	1,202	1,202	1,442	1,682	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	20,909
Other Equipment		25,000	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000
Background Investigation		10,000		1,212		1,212				607					4,243
Total Police		21,00	78,875	86,746	95,290	346,198	114,005	109,012	116,224	113,424	113,424	113,424	113,424	113,424	1,513,469

* Equipment only does not include officers time

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1996 PARKS ESTIMATED AS FOLLOWS:

	FTE	RATE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1996 PARKS:															YTD
Maintenance Worker III	1.00	41,117	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	3,426	41,117
Maintenance Worker II	1.00	36,857	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	3,071	36,857
4 Month Position-4		14,204	4,735	4,735	4,735	4,735	4,735	4,735	4,735	4,735	4,735	4,735	4,735	4,735	56,917
Maintenance Operating Costs		6,000					2,400	2,400	2,400	2,400	2,400	2,400			12,000
Life Guards		54,041	4,503	4,503	4,503	4,503	4,503	4,503	4,503	4,503	4,503	4,503	4,503	4,503	54,041
Aquatic Supplies		27,000						9,000	9,000	9,000					27,000
\$2.00 Per Person For The Auts		8,000						8,000							8,000
General Fund-Parks	2.00		3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000
Capital Improvement Project															
Start Up Equipment/Maintenance			19,070	19,070	19,070	19,069	21,469	38,469	30,469	30,469	21,469	19,069	19,069	19,069	275,832
Start Up Equipment For Aquatics Program					66,000	12,000									116,700
Capital Improvement Fund			38,700	0	66,000	47,000	0	0	0	0	0	0	0	0	151,700
Other Funds															
Youth Program			1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	18,145
Other Funds			1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	1,512	18,145
Total Leisure Services	2.00		59,282	20,582	86,562	67,581	22,981	39,981	31,981	31,981	22,981	20,581	20,581	20,581	445,677

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1 OF 10
 THE YEAR 1996-YEAR ONE

NAME:	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
11 acres	12,724	3,386											
11 number of parcels	12,202	4,353											
11 number of res. units	20,326 U	4,841											
11 estimated population	44,258 P	20,000											
11 assessed valuation	4,033,670,186 A	608,519,578											

NAME:	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
1. Tax @ 1.65666 (1)	10,385,879 O	2,164	5,401	15,929	209,227	254,915	7,616	2,947	22,315	194,008	226,394	4,571	946,395
2. Excess Levy	1,829,693 O												
3. Tax (2)	13,085,967 O												
4. City Tax (3)	4,788,849 O												
5. City Tax-Youth Teen Center (3)	390,648 O												
6. City Tax-Youth Teen Center (3)	2,028,745												
7. Estate Excise (4)	500,000 A												
8. Dining and Leasehold Taxes	482,000												
9. Business Licenses and Permits (5)	598,885 A												
10. Police Revenue	599,093												
11. Police Revenue	2,638,842 P												
12. Police Revenue	591,502 P												
13. Insurance Premium Tax	259,000												
14. Police Revenue	54,638												
15. Police Revenue	3,044,856												
16. Police Revenue	674,985												
17. Police Revenue	674,509												
18. Police Revenue	733,100 P												
19. Police Revenue	1,671,159												
20. Police Revenue	10,213,597												
21. Police Revenue	525,821 O												
22. Police Revenue	937,400												
23. Police Revenue	6,885,019 O												
24. Police Revenue	10,352,366												
25. Police Revenue	4,527,475 O												
26. Police Revenue	1,346,907 O												
27. Police Revenue	8,574,295												

NAME:	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	
28. Police Revenue	88,395,310	36,759	91,950	150,029	339,848	433,498	218,194	297,934	177,272	233,941	503,117	403,830	223,474	3,107,845

NAME:	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	
29. Police Revenue	9,853,809 O	27,316	14,316	14,316	20,229	16,229	16,729	19,661	19,661	19,661	19,661	24,661	19,658	232,098
30. Police Revenue	11,417,827 O	78,875	86,746	95,290	346,198	114,005	109,012	116,224	113,424	113,424	113,424	113,424	113,423	1,513,469
31. Police Revenue	11,580,837													
32. Police Revenue	4,340,112 P	4,250	11,217	11,217	39,176	71,776	71,776	79,593	129,804	94,593	48,593	29,593	29,593	621,181
33. Police Revenue	5,803,345 O	59,282	20,582	86,582	67,581	22,981	39,981	31,981	31,981	22,981	20,581	20,581	20,583	445,677
34. Police Revenue	2,226,893 O	4,116	4,116	43,589	20,839	20,839	20,839	20,839	20,839	20,839	20,839	20,839	20,842	268,375
35. Police Revenue	2,114,963													
36. Police Revenue	9,667,887													
37. Police Revenue	2,809,463													
38. Police Revenue	7,547,415													
39. Police Revenue	10,417,232													
40. Police Revenue	4,747,145 O	96,583	16,583	16,583	16,583	16,583	16,583	16,583	24,917	16,583	16,583	16,583	16,586	295,667
41. Police Revenue	8,795,404													

NAME:	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL		
42. Police Revenue	91,322,332	37,5	299,422	163,064	277,081	520,110	271,917	284,424	294,395	350,130	305,919	249,185	235,185	230,189	3,481,009
43. Police Revenue	(262,663)	(71,113)	(127,052)	(180,261)	161,581	(66,230)	3,550	(172,858)	(71,978)	253,932	166,645	(6,715)	(373,164)		

NAME:	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
44. Police Revenue	10,385,879 O	2,164	5,401	15,929	209,227	254,915	7,616	2,947	22,315	194,008	226,394	4,571	946,395

NAME:	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
45. Police Revenue	1,829,693 O												
46. Police Revenue	13,085,967 O												
47. Police Revenue	4,788,849 O												
48. Police Revenue	390,648 O												
49. Police Revenue	2,028,745												
50. Police Revenue	500,000 A												
51. Police Revenue	482,000												
52. Police Revenue	598,885 A												
53. Police Revenue	599,093												
54. Police Revenue	2,638,842 P												
55. Police Revenue	591,502 P												
56. Police Revenue	259,000												
57. Police Revenue	54,638												
58. Police Revenue	3,044,856												
59. Police Revenue	674,985												
60. Police Revenue	674,509												
61. Police Revenue	733,100 P												
62. Police Revenue	1,671,159												
63. Police Revenue	10,213,597												
64. Police Revenue	525,821 O												
65. Police Revenue	937,400												
66. Police Revenue	6,885,019 O												
67. Police Revenue	10,352,366												
68. Police Revenue	4,527,475 O												
69. Police Revenue	1,346,907 O												
70. Police Revenue	8,574,295												

NAME:	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL	
71. Police Revenue	9,853,809 O	27,316	14,316	14,316	20,229	16,229	16,729	19,661	19,661	19,661	19,661	24,661	19,658	232,098
72. Police Revenue	11,417,827 O	78,875	86,746	95,290	346,198	114,005	109,012	116,224	113,424	113,424	113,424	113,424	113,423	1,513,469
73. Police Revenue	11,580,837													
74. Police Revenue	4,340,112 P	4,250	11,217	11,217	39,176	71,776	71,776	79,593	129,804	94,593	48,593	29,593	29,593	621,181
75. Police Revenue	5,803,345 O	59,282	20,582	86,582	67,581	22,981	39,981	31,981	31,981	22,981	20,581	20,581	20,583	445,677
76. Police Revenue	2,226,893 O	4,116	4,116	43,589	20,839	20,839	20,839	20,839	20,839	20,839	20,839	20,839	20,842	268,375
77. Police Revenue	2,114,963													
78. Police Revenue	9,667,887													
79. Police Revenue	2,809,463													
80. Police Revenue	7,547,415													
81. Police Revenue	10,417,232													
82. Police Revenue	4,747,145 O	96,583	16,583	16,583	16,583	16,583	16,583	16,583	24,917	16,583	16,583	16,583	16,586	295,667
83. Police Revenue	8,795,404													

NAME:	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL		
84. Police Revenue	91,322,332	37,5	299,422	163,064	277,081	520,110	271,917	284,424	294,395	350,130	305,919	249,185	235,185	230,189	3,481,009
85. Police Revenue	(262,663)	(71,113)	(127,052)	(180,261)	161,581	(66,230)	3,550	(172,858)	(71,978)	253,932	166,645	(6,715)	(373,164)		

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CITY OF KENT
MERIDIAN ANNEXATION
FINANCIAL PLAN
1997-98

CITY OF KENT
 FISCAL IMPACT ANALYSIS-MERIDIAN ANNEXATION
 THE YEAR 1997 AND 1998-YEAR TWO AND THREE

Total acres	12,724	3,386
Total number of parcels	12,202	4,353
Total number of res. units	20,326 U	4,841
Total estimated population	44,258 P	20,000
Total assessed valuation	4,033,678,186 A	608,519,578

Revenue:	CITYWIDE	General	CIP	Street	Criminal	Storm Dr.	Water	Other	Total
	BUDGET	Fund	Fund	Fund	Justice Fund	Fund	Fund	Fund	
Prop. Tax @ 2.61991(1)	10,385,879 O	1,490,596							1,490,596
Voted Excess Levy @ .46207(1)	1,829,693 O							263,965	263,965
Sales Tax(2)	13,085,967 O	115,500	38,500						154,000
Utility Tax(3)	4,788,849 O	232,348							232,348
Utility Tax-Youth Teen Center(3)	390,648 O							18,378	18,378
Special Assessments	2,028,745								
Real Estate Excise	500,000 A		75,430						75,430
Gambling and Leasehold Taxes	482,000								
Business Licenses and Permits	598,885 A	90,348							90,348
Grants	599,093								
State Shared Revenue	2,638,842 P	542,221		626,291	23,969				1,192,481
Local Sales Tax Criminal Justice	591,502 P				267,297				267,297
Fire Insurance Premium Tax	259,000								
Drug Task Force Revenue	54,638								
Fire Protection District #37(4)	3,044,856 O	(687,082)							(687,082)
Jail/Intergovernmental Revenue	674,985								
King County Medical Service Levy	674,589								
Fines and Forfeitures	733,100 P	331,285							331,285
ks	1,671,159								
Interfund Charges	10,213,597								
Miscellaneous Fees(5)	525,321 O	135,850							135,850
Interest Income-General and Others	937,400								
Water Utility(6)	6,885,019 O						17,589		17,589
Sewer Utility	10,352,366								
Drainage Utility(6)	4,527,475 O					253,414			253,414
Street Utility @1.90/M(6)	1,346,907 O			114,046					114,046
Golf	8,574,295								
Estimated Total Revenue	88,395,310	2,251,066	113,930	740,337	291,266	253,414	17,589	282,343	3,949,945
Expenditures:		FTE							
General Government(7)	9,853,809 O 5.50	310,019		12,002		21,181		263,965	607,157
Police(8)	11,417,827 O 21.00	1,073,030	25,000		291,266				1,389,296
Fire	11,580,837								
Public Works-Street(9)	4,340,112 P 3.00	355,113		235,550				30,000	620,663
Leisure Services(10)	5,803,345 O 2.00	272,831	85,000					18,378	376,209
Planning and Code Enforcement(12)	2,226,393 O 4.00	601,558							601,558
Debt Service	2,114,963								
Interfund Charges	9,667,987								
Street Utility(9)	2,809,463			114,046					114,046
Water Utility	7,547,415								
Sewer Utility	10,417,232								
Drainage Utility(9)	4,747,145 O 2.00					215,667			215,667
Golf	8,795,404								
Estimated Total Expenditures	91,322,332 37.50	2,612,551	110,000	361,598	291,266	236,848	0	312,343	3,924,606
Transfer		(361,485)		361,485					
Fund Balance								(30,000)	(30,000)
Net Impact Income (Loss)		(0)	3,930	17,254	0	16,566	17,589	0	55,339

CITY OF KENT
 NOTES TO MERIDIAN ANNEXATION
 FOR THE YEAR 1997

(1) PROPERTY TAXES:

Assessed Valuation	608,519,578	608,519,578	
Less Tax Exempt Properties	(37,252,900)	(37,252,900)	
Less Senior Reduced Rate Property	(4,259,637)*		
	-----	-----	
Adjusted Assessed Valuation	567,007,041	571,266,678	Excess Levy A.V.
	=====	=====	

*.007 (Estimated from County records) X 608,519,578

Regular Levy	567,007,041 X 2.61991 =	1,485,507	

		1,000	
Regular Senior Reduced Levy	4,259,637 X 1.19459 =	5,089	

		1,000	
Voted Excess Levy	571,266,678 X .46207 =	263,965	

		1,000	
		1,754,561	Total Property Tax
		=====	

(2) SALES TAX:

Estimated FMV of homes built	200,000	Sales tax other business	120,000
Estimated number built per year	20	Sales Tax From Homes	34,000
	-----		-----
Total value per year	4,000,000	Total	154,000
Local sales tax returned to City	.0085		-----

Amount to City per year	34,000		=====
	=====		

(3) UTILITY TAXES:

Estimated Average Yearly Residential Utility Bill:			
Electrical/Natural Gas	924		
Telephone	186		
	-----	Rate	
Subtotal	1,110 X	3.80% =	42.18
Garbage	108 X	6.80% =	7.34
	-----		-----
Total For Year	1,663	49.52 X 4,841 Res. Units=	239,726
		Estimated Commercial	11,000

		Estimated Util. Tax	250,726
			=====

(4) FIRE PROTECTION DISTRICT #37:

Assessed Valuation	571,266,678		
	-----	X 1.33637 County Rate =	763,424
	1000	X .90 City Portion	City Portion

		687,082 Loss to City	Loss to City

(5) MISCELLANECUS FEES:

Planning, Engineering miscellaneous fees	338,057
General Government miscellaneous fees	187,764

	525,821

Assessed Valuation	608,519,578	
	-----X	338,057 = 51,000 Planning, Engineering miscellaneous fees
City Assessed Valuation	4,033,678,186	

Estimated Population	20,000	
General Government	-----X	187,764 = 84,850 General Government miscellecus fees
Total Population	44,258	-----
		135,850 Total miscellecus fees
		=====

(6) PUBLIC WORKS/UTILITIES:

Water Revenue		
Total Outside Sales 1993	428,694	
Amount if it were inside	336,634	

Difference	92,060 X 1,177 Meridian Customer	Water Revenue Loss (47,364)
	----- = 47,364	Water Revenue Loss System Dev. Fees 64,953
	2,287 Total Outside Customers	-----
		17,589
		=====

Drainage Revenue		
Drainage Basin "H" monthly charge 2.10 X 12 months = 25.20 X 3,623 Residential parcels =	91,300	
	Commercial charge	162,114

Street Utility Revenue		253,414
Commercial Full time equivalents 161 X 1.90 X 12 =	3,671	=====
Residential	4,841 X 1.90 X 12 =	110,375

		114,046
		=====

(7) GENERAL GOVERNMENT AND HUMAN SERVICES:

1997	FTE	#	RATE	12 MONTHS YEAR 2
General Government				
Accounting Tech	1.00		46,950	46,950
Desk, Chair and Computer		2	4,296	8,592
Postage and Election Costs			5,000	5,000
Human Res.-Office Tech II	0.50		17,144	17,144
	-----			-----
General Government	1.50			77,686
	-----			-----
Law				
Prosecuting Attorney	1.00		53,187	53,187
	-----			-----
Law	1.00			53,187
	-----			-----

Court				
Judge		1,236	55	67,980
Court Clerk	2.00		36,281	72,562
Computers		2	4,302	8,604
Desk and Chairs				
Space Rental		12	2,500	30,000

Court	2.00			179,146

General Fund-Fin/Law/Court	4.50			310,019

Allocatable to Utilities				
Utility Billing	1.00		28,887	28,887
Desk, Chair and Computer		1	4,296	4,296

Utilities	1.00			33,183

Other Funds				
Debt Service			263,965	263,965

Other Funds				263,965

Total General Government	5.50			607,167
				=====
Planning				
Planner	1.00		50,805	50,805
Secretary	1.00		37,718	37,718
Blding Inspector	1.00		50,786	50,786
Plans Examiner	1.00		65,663	65,663
Computer		3		IN OPERATING
Furniture and Phones				IN OPERATING
Supplies			11,669	11,669
Operating Costs			18,432	18,432
Consulting Service			30,000	30,000
Hearing Examiner			15,000	15,000
Health Contract			298,974	298,974
1% For Human Services			22,511	22,511

General Fund-Planning	4.00			601,558

Capital Improvement Projects				
Vehicle			18,000	

Capital Improvement Fund				

Total Health And Human Services	4.00			601,558
				=====

(8) PUBLIC SAFETY ESTIMATED AS FOLLOWS:

	FTE	#	RATE	12 MONTHS YEAR 2
Police				
Officers	16.00		55,255	884,080
Uniforms		16	400	6,400
Overtime			44,000	44,000
Ammo		16	420	6,720
Vehicles-Equipped		4	52,000	
Veh.-Replacement Charge and Maintenance		4	11,328	45,312
Vehicles-Unmarked		1	4,800	4,800
Record Specilist	2.00		39,009	78,018
Record Specilist-Overtime		2	1,729	3,458

Word Processor Tech	1.00		36,824	36,824
Computer and Software		1	2,700	4,300
Printer		1	2,200	
Secretary	1.00		23,400	23,400
Community Service Officer	1.00		23,400	23,400
E H Sub;				
Computer and Software		1	2,700	4,300
Printer		1	2,200	
CAD Terminal		1	500	
Modem		2	400	
Phone		1	271	
Line Install		2	52	
Line 42/m		2	504	1,008
Misc		1	15,000	15,000
Marine Patrol			3,000	3,000
Valley Comm. Dispatch		12	8,333	149,994
Training		21	1,442	30,282
Other Equipment			25,000	25,000

Total Police	21.00			1,389,296
=====				
(9) PUBLIC WORKS/UTILITIES:				12
				MONTHS
1997	FTE	#	RATE	YEAR 2
Street-45 miles				
Maintenance Worker II	2.00		38,000	76,000
Materials and Equipment			79,506	79,506
Drainage Charge			83,607	83,607

Street	2.00			239,113

Engineering				
Signal Technician	1.00		65,000	65,000
Materials and Equipment			27,000	27,000
Street Lighting Puget Power and Maint.			19,000	19,000
Neighborhood Traffic Control			5,000	5,000

Engineering	1.00			116,000

General Fund-Street/Engineering	3.00			355,113

Capital Improvement-Streets				
Street Improvements-Arterial Overlay			165,550	165,550
Sidewalks			50,000	50,000
Crew Truck			20,000	20,000

Capital Improvement Streets				235,550

Other Funds				
Spring and Fall Cleanup			30,000	30,000

Total Other Funds				30,000

Total Public Works-Street	3.00			620,663
=====				

Drainage and Sewer			
Maintenance Worker II	2.00	38,000	76,000
Materials and Equipment		100,000	100,000
Street Sweeping		23,000	23,000
Crew Truck			
5Yd Dump Truck			
Decant Stations		16,667	16,667
		-----	-----
Total Drainage Fund	2.00		215,667
		=====	=====

Street Utility			
Corridor Improvements		114,046	114,046

Total Street Utility			114,046
			=====

(10) PARKS ESTIMATED AS FOLLOWS:

1997	FTE	#	RATE	12 MONTHS YEAR 2
PARKS:				
Maintenance Worker III	1.00		41,117	41,117
Maintenance Worker II	1.00		36,857	36,857
8 Month Position-4			14,204	56,816
4 Month Position-2			6,000	12,000
Maintenance Operating Costs			54,041	54,041
Life Guards			27,000	27,000
Aquatic Supplies			5,000	5,000
\$2.00 Per Person For The Arts		20,000	2	40,000
			-----	-----
General Fund-Parks	2.00			272,831

Capital Improvement Project				
Start Up Equipment/Maintenance		1	35,000	35,000
Park Improvements			50,000	50,000

				85,000
Capital Improvement Fund				-----
Other Funds				
Youth Program			18,378	18,378

Other Funds				18,378

Total Leisure Services	2.00			376,209
				=====