



*City of University Place, Washington*

# **2019-2020 Adopted Biennial Budget**

2019-2020 Budget



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# CITY OF UNIVERSITY PLACE, WASHINGTON



## *2019-2020 ADOPTED BIENNIAL BUDGET*

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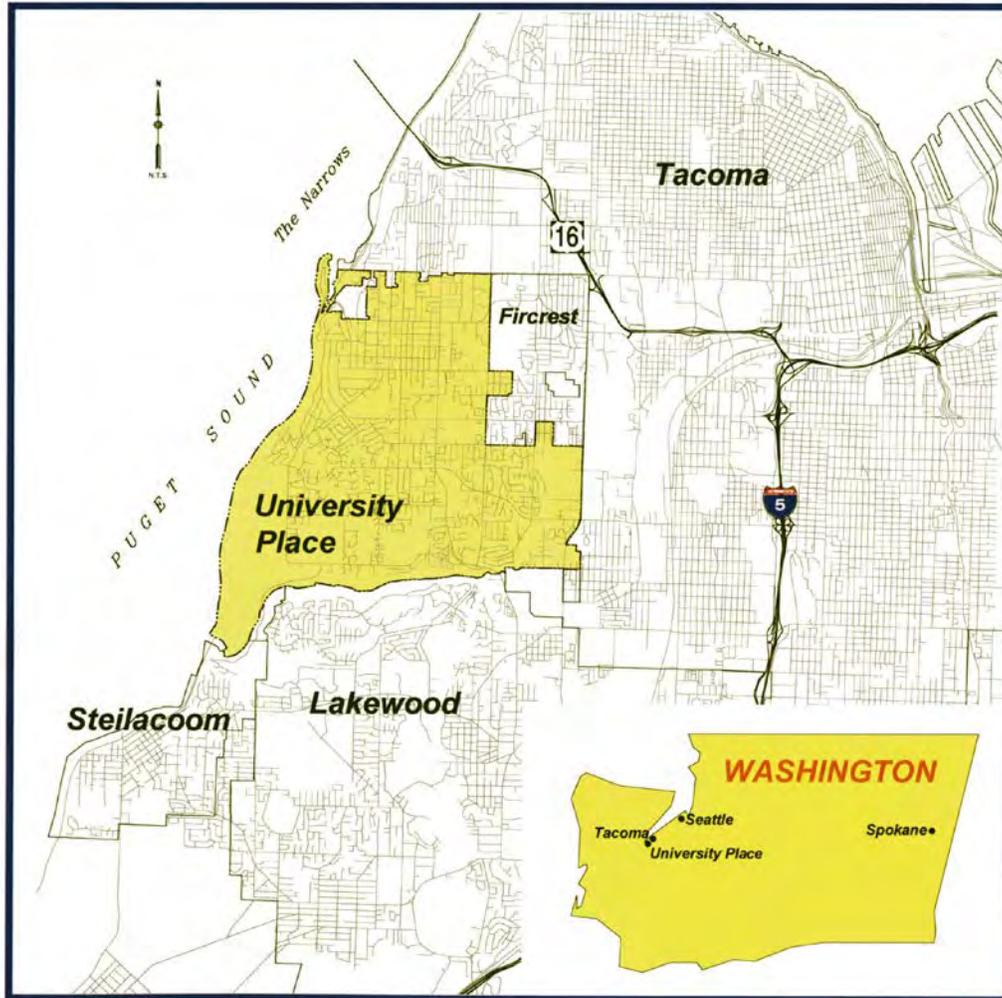
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## The City of University Place

Incorporated in 1995, University Place ranks 35th in population in the State of Washington with a population of approximately 32,820. University Place encompasses an area of 8.4 square miles and is a mostly suburban residential city located on the picturesque Puget Sound just south of Tacoma. In addition to its proximity to Tacoma, University Place offers easy accessibility to Seattle, Olympia, and the Puget Sound peninsulas. University Place is easily accessible by Interstate 5 or Highway 16.

The City has a Council/Manager form of government. The City Council consists of seven council members, each of whom is elected at-large. The Council elects the Mayor from its members. The City Manager serves as the chief executive officer and is responsible for daily administration of personnel, policies and programs. The City Manager is appointed by, reports directly to, and serves at the pleasure of the Council.



**CITY OF UNIVERSITY PLACE ELECTED OFFICIALS**



Kent Keel  
Mayor



Caroline Belleci  
Mayor Pro-Tem



Javier Figueroa  
Council Member



Ken Grassi  
Council Member



Denise McCluskey  
Council Member



Chris Nye  
Council Member

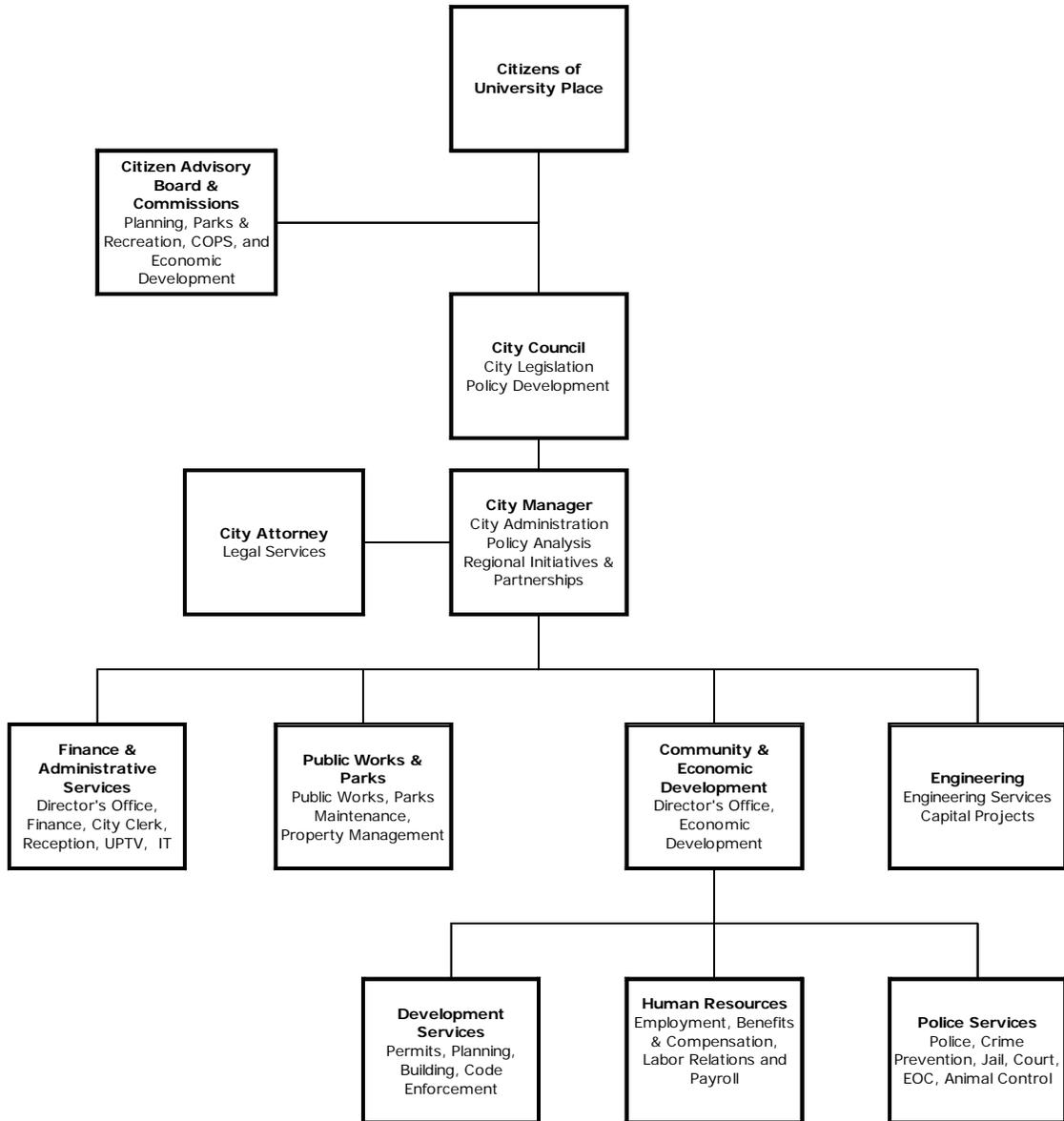


Steve Worthington  
Council Member

**CITY OF UNIVERSITY PLACE ADMINISTRATION**

Steve Sugg	City Manager
Mariza Craig	Executive Director/Community & Economic Development
Eric Faison	Executive Director/Finance & Administrative Services
Matt Kaser	City Attorney
Mike Blair	Chief of Police
Leslie Blaisdell	Finance Director/Risk Manage
Gary Cooper	Public Works, Parks and Facilities Director
Jack Ecklund	City Engineer
David Swindale	Development Services Director

# ORGANIZATIONAL STRUCTURE



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## READER'S GUIDE TO THE BUDGET

This budget document is organized into seven sections to help the reader find information about the City and its 2019-2020 Adopted Biennial Budget: Budget Message, Budget Guide, Executive Summary, Operating Budget, Capital Budget, and Appendix.

Budget Message - The Budget Message section is written by the City Manager and includes:

- Budget Message
- Budget Overview

Budget Guide - The Budget Guide is intended to familiarize the reader with the City's budget policies and procedures, basis of accounting, and the presentation of the budget document.

This section includes:

- Budget Process
- Basis of Accounting and Budgeting
- Budget Guidelines

Executive Summary - The Executive Summary section provides an overview of the City's financial condition, comparative statistics, and includes:

- Summary of Sources and Uses
- Revenue Assumptions
- Ending Fund Balances
- Annual and Combined Sources and Uses Tables (by Fund Category)

Operating Budget - The Operating Budget focuses on accountability and responsibility assigned to each department within the City. This section is organized by function within a department and incorporates all operating funds. Each department is organized as follows by function:

- Mission and Responsibilities
- Highlights and Changes
- Goals/Major Objectives
- Multi-Year Expenditure Comparison
- Personnel

Capital Budget - The Capital Budget provides an overview of the City's Capital Improvement Plan and is organized as follows by major capital component:

- Public Works
- Municipal Facilities
- Parks

Budget by Fund - The Budget by Fund section illustrates the overall financial condition of each fund. This section is organized as follows:

- Purpose and Description
- Multi-year Sources & Uses

Appendix - The Appendix section includes:

- Miscellaneous Statistical Information
- Debt Service
- Historical Tax Rates
- 2019 & 2020 Salary Ranges
- Sales Tax
- Commissions
- Property Tax
- Glossary of Budget Terms & Acronym List



# CITY MANAGER'S BUDGET MESSAGE

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CURRAN APPLE ORCHARD

## **PHOTO INFORMATION: CURRAN APPLE ORCHARD**

Mary and Charles Curran purchased a 7.33-acre parcel of land in 1951 and transformed it into an apple orchard with 250 Gravenstein, Macintosh and Golden Delicious apple trees that quickly became a popular local landmark. In 1993, the University Place Community Council successfully obtained Conservation Futures funds from Pierce County to preserve the orchard forever as a park. Today the park plays host to the popular summer concert series as well as the fall cider squeeze. The park is maintained primarily by the Curran Orchard Resource Enthusiast, a group of volunteers, who prune trees, pick up litter, and help organize classes, tours and other activities at the park.

December 17, 2018

Dear Citizens of University Place, Mayor and Members of the City Council:

Presented herein is the City of University Place, Washington Adopted Biennial Budget for 2019/2020.

The City Council has continued to make progress in two strategic areas – building a strong financial baseline while focused on economic development to support growing demands for essential services. The 2017-2018 budget reflected these priorities with very healthy allocated and unallocated reserve funds, and investments in planning for the City's next phase of growth. The 2019/2020 Adopted Biennial Budget continues this trend, with more emphasis on a phased implementation of the plans developed in prior years.

The 2019/2020 budget includes funding for implementation of the City's Subarea Plan for its designated Regional Growth Center. This Plan looks comprehensively at the economic vitality and livability of a 465-acre area in the heart of University Place. The area will be the focus of the City's redevelopment and growth efforts over the next twenty years. For 2019/2020, the City will be evaluating new development typologies in furtherance of the plan, and new infrastructure investments in partnership with the private sector.

While most of the 2019/2020 budget reflects modest changes in existing programs and services, two other areas of investment include the allocation of one-time revenues to fund, for ten years, a public works crewmember and a police patrol officer. The use of one-time revenues to fund services for defined periods of time continues the City's effort to contain costs and to allocate resources for new projects or services only after funding has been secured. Through this practice, the City has been able to ensure that we will have enough resources to fund basic levels of services, even in the event of an economic downturn.

In the other area of major new investment, the adopted budget reflects the Council's recent decision to increase the City's vehicle license fee from \$20 to \$35. This increase will have a dramatic impact on the City's ability to complete pavement maintenance projects throughout the City. It is estimated that the City will be able to chip seal almost half of the City's residential streets and overlay a quarter of the City's collector streets over the next five years.

Through conservative budgeting and strategic investment, the City's long-range forecast projects that the City will continue to have enough resources to maintain existing service levels and to meet all its statutory and contractual obligations through the budgeted and forecasted period.

## **BUDGET**

As in previous years, the 2019/2020 Biennial Budget is essentially two budgets in one: an operating budget and a capital budget. For 2019, the total adopted City budget is \$32.4 million (\$27.8 million operating budget, a \$2.1 million capital budget and \$2.5 million in Internal Service charges). For fiscal year 2020, the total adopted City budget is \$35.1 million. The operating budget adopted for 2019 is \$28.5 million, the capital budget is \$4.5 million, and the Internal Service charges are \$2.1 million.

## **FINANCIAL GUIDELINES/ASSUMPTIONS**

The 2019/2020 Biennial Budget is balanced and fits the following conservative financial assumptions for City Budgets (Operating and Capital), Town Center and Debt Management.

### **City Budget**

- Operations Budget at Core Service Levels
- CIP at Core Level using local dollars to leverage grants

### **Town Center**

- Remaining Town Center land sales revenues are not assumed during the Biennium

### **Debt Management**

- Debt payments according to debt schedule

## **VISION AND STRATEGIES**

Our VISION for University Place is unchanged as “a safe, attractive city that provides a supportive environment for all citizens to work, shop, play, get an education and raise families.”

## **2019/2020 COUNCIL GOALS AND PRIORITIES**

On July 2, 2018, City Council adopted the following Goals and Priorities for the 2019/2020 Biennium:

1. Utilize a targeted business retention/recruitment strategy, complete a Strength, Weakness, Opportunities and Threats (SWOT) analysis priorities:
  - Business that can thrive with UP’s geographic, social and quality of life assets.
  - Select business types that have the optimum ratio between tax revenue and the cost to provide local government services to that business type.
  - Use the UP-Business SWOT Analysis to prioritize business types in certain zoning districts in the overlay district and other zoning actions.
  - Consider optimum tax to cost of service impacts in the SEPA process when applicable so that certain high return business construction impacts are balanced with their long-term positive net cost for government services.
  - Further develop strategies to market “Opportunity Properties.” Pay particular attention to attracting mid-sized employers looking to be near the boom in King County.

2. Implement an electronic citizens/public communications strategy.
  - Virtual communication and social media.
  - Complete and implement e-communication to the public.
  - Complete/enhance what we have, create new e-platforms.
  - Develop a comprehensive communication strategy and implement by end of year.
3. Hold citywide 25-year celebration that will highlight accomplishments and solicit future needs/expectations.
  - UP Citizens involved in meaningful way to recraft the community vision for the next long-term planning horizon. (Comp Plan update)
4. Conduct a detailed review of public safety needs with commission, community, and business input and develop long range planning document.
5. Complete and implement action plans for the Subarea Plans.
6. Unneeded City property sold, returning it to tax paying purposes.
7. Explore partnering with UPSD to do an advisory bond measure to hire additional police officers for school and neighborhood safety.
8. Increase strategic reserves 1% each budget cycle until reserves reach a best practice standard of 13% of GF.
9. Part-time community/volunteer position.
10. Understand and define citizen involvement and value of volunteers/events on community image and desirability.
11. Conservative forecasting and expenditures to ensure debt reduction.
  - Continue our conservative financial business practices.
  - Continue to look for opportunities to pay down principle and reduce interest rate.
12. Develop a policy for prioritizing one time and excess revenues to support police and transportation based on identified planning document.
13. Lower Park Impact fees and SWM fees.
14. Establish a viable homeless action plan and partner with existing services.
15. Increase staff awareness/education of Council's direction on overall service to the community.  
"Service that results in citizen trust and confidence."
16. Work on a solution with the UPSD for ½ days and support youth centric services – open gyms along with programs: Dance/Sports.

17. Develop a City value statement which includes transparency and integrity in the City's actions and communications. Use the value statement.

## **HIGHLIGHTS AND CHANGES**

### Revenue Assumptions

In preparing the budget, we continue to be conservative with revenue projections for the biennium. The "good news/bad news" about the City's revenues is that, other than fees, the revenues do not change much.

For 2019, we project that general sales tax revenue will be \$2.6 million due in large part to construction sales tax with a minimal increase in 2020. Property taxes are estimated to increase at the 1 percent limit level in 2019 and another 1 percent in 2020. Utility tax revenues are projected to remain flat. The other budget related revenue assumptions are:

- Real Estate Excise Taxes (REET) are projected to decrease from 1.5M to 1.3M from levels budgeted for 2018. (REET funds are programmed for Street/Park debt service and Street major CIP projects).
- Revenue from State liquor profits and liquor taxes are recognized in the General Fund and Police/Public Safety fund.

### Property Taxes

Assessed values continue the increase which began in 2013. Since property taxes in Washington are limited to a 1 percent increase, changes in assessed values (up or down) do not affect the City's total property tax collection, only the distribution of that tax among individual property owners.

The City's tax limit is \$1.60 per thousand dollars of assessed value. Since incorporation, the City has reduced property tax rates from \$2.10 (the rate paid to the County prior to incorporation) to the rate of \$1.04 in 2019. The increase in taxes paid by the homeowner over since incorporation is significantly lower than would have been the case had the City not incorporated in 1995. These property tax savings have been retained by City taxpayers.

### Expenditure Assumptions

For the 2019/2020 Biennial Budget, a modest level of inflation has been assumed for most expenditures. However, medical/insurance rates are projected to increase by ten percent (10%) in 2019 and are forecasted to increase another ten percent (10%) in 2020.

### Staffing Levels

The 2019/2020 Adopted Biennial Budget includes core levels of city staff of 50.98 Full Time Equivalent (FTE.).

- City Manager's Office – 2.0 Full Time Equivalent
- City Attorney' Office - 2.0 FTE
- Finance and Administrative Services – 10.85 FTE
- Parks and Public Works – 14.0 FTE
- Engineering Services – 7.75 FTE
- Community and Economic Development – 13.25 FTE
- Police and Public Safety – 1.63 FTE, and by contract: 16 Officers and 1 Administrative Assistant

Through cross-training and teamwork we have been able to reassign and retain our experienced City staff, adjusting to tighter budgets and shifting workloads. University Place has one of the lowest staffing levels of cities its size.

#### Capital Budget

As previously mentioned, the Capital Budget – other than grant funded projects – is at “core” level on a “pay-as-we-go” basis. Over the past two years, several State and Federal grants have been received for non-motorized improvements (sidewalks, streetlights and bike lanes) along arterials and school routes with City funds as the local match. The following grant funded projects will be built in the 2019/2020 biennium:

- 67<sup>th</sup> Ave. W Phase 1
- Alameda Avenue Extension
- 35<sup>th</sup> St Improvements

The following surface water management projects will be constructed in the 2019/2020 biennium:

- 19<sup>th</sup> St Pond Retrofit

#### CONCLUSION

University Place is a great community with an excellent school system, ethnically diverse neighborhoods and a state-of-the-art Library. In addition, the County’s investment in the Chambers Bay Golf Course has proven that we can be a world class destination, as evidenced by the 2010 U.S. Amateur Tournament and the successful 2015 U.S. Open Golf Tournament, the premier event on the professional tour.

The City continues to adhere to the original vision for the Town Center project as a mixed-use development which will provide a growing tax base and support for increased community interaction through use of the public square and the atrium in the Library/Civic Building.

In closing, the 2019/2020 Adopted Biennial Budget is a balanced and conservative budget that assumes a continuation of the “core” levels of service to the Community. As always, we will continue providing the best service we can, meeting all our contractual, legal and debt obligations, while exercising prudent cash management and maintaining our Strategic Reserve. I encourage your questions and suggestions on the community issues important to you and the services we provide. You can contact me at 253.460.2527 or email at [ssugg@cityofup.com](mailto:ssugg@cityofup.com).

Sincerely,



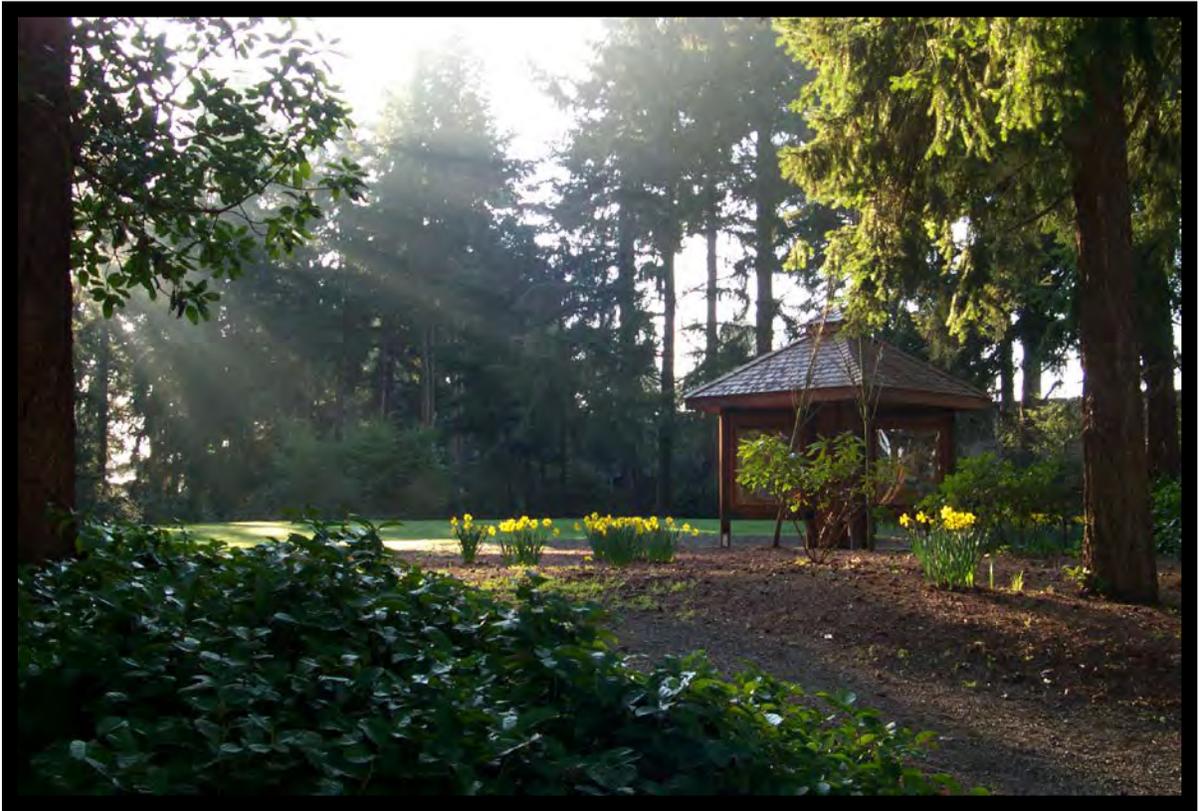
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Stephen P. Sugg  
City Manager



# BUDGET GUIDE

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**HOMESTEAD PARK**

## **PHOTO INFORMATION: HOMESTEAD PARK**

5.5-acre park adjacent to City Hall. This park includes natural wooded areas, walking trails, fern grotto and a rhododendron collection. The park is maintained primarily by the “Friends of Homestead Park”, a volunteer group which is developing an extensive rhododendron collection and public community garden adjacent to City Hall.

## BUDGET PROCESS

**Procedures for Adopting the Biennial Budget** - The City’s budget process and the time limits under which the budget must be prepared are defined by the Revised Code of Washington (RCW) 35A.34. The procedures followed in establishing the biennial budget are described below:

Item	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
City Council establishes overall City priorities.												
City Manager gives direction on coming year's budget priorities.												
Finance Division provides budget instructions consistent with City Council and City Manager direction.												
Departments prepare preliminary expenditure estimates including requests for personnel, equipment, or new programs.												
Department line item budgets are submitted to Finance by mid-July.												
Finance Division prepares budget for presentation to City Manager.												
Finance Division updates preliminary revenue estimates.												
The City Manager and Finance Division staff meet with Department staff to review their budget proposals.												
The City Manager instructs the Finance Division to make specified adjustments to establish a balanced budget.												
A proposed budget is prepared, printed, and filed with the City Clerk and presented to the City Council (at least 60 days prior to the ensuing fiscal year).												
The City Council conducts preliminary public hearings.												
The City Clerk publishes a notice of the filing of the proposed budget and publishes notice of public hearing.												
The City Council holds a series of study sessions and hearings to review the proposed budget recommended by the City Manager.												
The City Council instructs the City Manager to make modifications to the budget.												
The City Council adopts an ordinance to establish the amount of property taxes to be levied in the ensuing year.												
The City Council adopts the final budget by ordinance by December 31.												
The final budget, as adopted, is published and distributed by February 28 of the new year.												

**Amending the Budget** - The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund must be approved by the City Council.

When the City Council determines that it is in the best interest of the City to increase or decrease the appropriation for a fund, it may do so by ordinance approved by a simple majority.

## **BUDGET GUIDELINES**

### **I. Purpose**

#### **A. The purpose of these budget guidelines is:**

1. To inform the public as to the process involved in establishing the City's budget and maintaining the City's financial health;
2. To easily identify the processes that the City has established to maintain a financial base sufficient to sustain a consistent level of municipal services;
3. To increase the City's ability to withstand periodic local and regional economic fluctuations;
4. To outline the process by which the City is able to adjust to changes in the service requirements of the community, and;
5. To maintain a good credit rating in the financial community, which assures taxpayers that City government is well managed financially and in sound fiscal condition.

### **II. Operating Budget**

#### **A. General Guidelines**

1. It is the City's intent to maximize the level of public services provided by the City while minimizing expenditures.
2. Ongoing operating program costs should not exceed the amount of ongoing revenue.
3. Cash balances resulting from ongoing revenues in excess of ongoing expenditures either should be, 1) held and carryforward as an unallocated ending fund balance to offset unanticipated fluctuations in future revenue, or 2) allocated towards one-time or non-recurring expenditures.
4. Citizen involvement should be encouraged in the budget decision-making process through public hearings and study sessions. Involvement also should be facilitated through City boards, task forces and commissions who serve in advisory capacities to the City Council and/or City Manager.

#### **B. Revenues**

1. Revenue estimates should not assume a growth rate in excess of inflation. Real growth that occurs should be recognized through budgetary adjustments only after it takes place.

2. Investment income earned through the City's investment pool shall be allocated to the General Fund.
3. The City should establish and maintain Special Revenue Funds to account for proceeds from specific sources to finance designated activities that are required by statute, ordinance, resolution or executive order.
4. All fees for services should be reviewed by the City Manager at least every biennium, and adjusted by Council when necessary, to ensure that fees are equitable and cover the percentage of service costs deemed appropriate by the City.
5. Revenues of a limited or indefinite term should be clearly identified to ensure that no ongoing service/program is lost when such revenues are reduced or discontinued.
6. Grant applications to fund new service programs should be reviewed by the City with due consideration given to whether ongoing City revenues will be required to support these programs when outside funding is no longer available.

C. Expenditures

1. Before the City undertakes any endeavor that would create fixed ongoing expenditures, the cost implications of such endeavor should be evaluated for current and future years with the aid of the City's financial forecast.
2. Organizations that are not part of the City, but who receive funding from the City, should not have their appropriation carried forward from year. Their appropriation should be reviewed for reauthorization with each biennial budget, unless expressly authorized and directed by the City Council.

D. Contingent Accounts

1. As a part of the City biennial budget, the City Council should appropriate a Contingency Reserve to provide monies with which to meet any municipal expense, the necessity or extent of which could not have been foreseen easily at the time of adopting the budget, or from which to provide monies for emergencies as defined by law (RCW 35A.33.145). The goal for funding of the Contingency Reserve is to maintain a minimum available reserve of fifty thousand dollars (\$50,000). (Resolution 703, approved October 15, 2012)
2. The City shall establish a Strategic Reserve Fund, which shall neither be appropriated nor spent without Council authorization. The purpose of this Fund is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters, or similarly major, unanticipated events. (Ordinance 643, approved November 17, 2014.) The Strategic Reserve Fund should be replenished as soon as possible and within three subsequent years from the time the Fund is used or falls below the target established by

Council. Sources to replenish these reserves shall be from, a) undesignated fund balances, b) deferring non-life safety capital and c) operating revenues, in this order.

3. The City will maintain a list fixed asset that will identify depreciable assets and their anticipated replacement schedule. The City should establish a Replacement Reserves Fund for certain assets through depreciation charges paid into the Internal Service Funds.

E. Multi-year Forecast

1. The City will update at least annually expenditure and revenue forecasts for a period of not less than six years.
2. The City's financial forecast will be presented to elected officials in a form that will facilitate budget decisions and multi-year strategic planning.

F. Quarterly Report

1. The budget will be produced so that it can be directly compared to the actual results of the fiscal year and presented in a timely quarterly report.
2. All budget amendments - both revenues and expenditures - will be noted in the quarterly report.

III. **Capital Budget**

A. General Guidelines

1. The Capital Budget should include only those projects that can reasonably be accomplished in the time frame indicated.
2. All projects included in the Capital Improvement Plan should be consistent with the City's Comprehensive Plan. The Comprehensive Plan service level goals should be included within the Plan.
3. Capital projects should be financed to the greatest extent possible through user fees, grants and benefit districts when direct benefit to users results from construction of the project.
4. Funding for capital projects that have not been completed during the fiscal year may be carried forward to the next fiscal year, except as otherwise directed by the City Council.
5. Projects that involve intergovernmental cooperation in planning and funding should be established by an agreement that sets forth the basic responsibilities of the parties involved.

B. Capital Project Proposals

1. Capital project proposals should include cost estimates that are as complete, reliable and attainable as possible.
2. All proposals for the expenditure of capital funds should be formulated and presented to Council within the framework of a general review of all capital budget requirements.
3. Capital project proposals should indicate the project's impact on the operating budget, including, but not limited to, long-term maintenance costs necessary to support the improvement.
4. Capital project proposals should include a projected schedule.
5. Prior to adoption, the City Council shall hold noticed public hearings on the Capital Improvement Plan, to provide opportunities for public review and comment on the proposed plan.

C. Project Evaluation

Council should review and establish criteria against which capital proposals should be measured. Included among the factors which should be considered for priority-ranking are the following:

1. Projects that have a positive impact on the operating budget (reduced expenditures, increased revenues);
2. Projects that are programmed in the Six-Year Capital Improvement Plan;
3. Projects that can be completed or significantly advanced during the Six-Year Capital Improvement Plan;
4. Projects that can be realistically accomplished during the year they are scheduled; and
5. Projects that implement previous Council-adopted reports and strategies.

## **DEBT MANAGEMENT GUIDELINES**

### **I. Purpose**

- A. The purpose of these debt management guidelines is:
  - 1. To help the City Council and staff integrate the issuance of debt with other long-term financial planning and management objectives;
  - 2. To help the City Council and staff evaluate the impact of each debt issue on the City's overall financial position; and
  - 3. To provide guidance to the City Council and staff so as to not exceed acceptable levels of indebtedness.

### **II. Long-term Borrowing**

- A. General obligation bonds. General obligation, or G.O. Bonds, are secured by the full faith and credit of the City. General obligation bonds issued by the City are secured by a pledge of the City's ad valorem taxing power. There are two basic types of general obligation bonds:
  - 1. Limited tax general obligation bonds, also called LTGO bonds or councilmanic bonds, may be issued by a vote of the City Council. General fund revenues are pledged to pay the debt service on councilmanic bonds because the voters have not approved a tax increase to pay for the principal and interest.
  - 2. Unlimited tax general obligation bonds, also called UTGO bonds or voted debt, must be approved by 60 percent of the voters, with a voter turnout that is at least 40 percent of those voting in the most recent general election. Voters are not only voting for the approval to issue bonds, but they are also voting for an excess levy which raises their property taxes to fund debt service payments.
- B. Certificates of Participation are used to acquire real or personal property with tax-exempt financing using a lease-purchase agreement. The City would make annual installment payments to a third-party investor over time, acquiring the property at the end of the lease period for a nominal payment.
- C. Revenue bonds are issued to finance facilities that have a definable user or revenue base, usually a City enterprise that is self-supporting. These debt instruments are secured by a specific source of funds, either from the operations of the project being financed or from a dedicated revenue stream, rather than the general taxing powers of the City. Generally, no election is required prior to the issuance or validation of revenue bonds.
- D. Special assessment bonds or local improvement districts (LIDs) are obligations payable from special assessment revenue. These bonds are issued to finance improvements that benefit a specific area. Because the benefit is largely enjoyed by a limited segment of

the community, a special assessment to pay debt service is levied only on properties or households benefiting from the project. Property owners may petition the City to form an LID, or the City Council may adopt a resolution of intent to form an LID. An LID initiated by Council Resolution may be blocked if the property owners who would be paying at least 60 percent of the costs protest. LIDs are commonly used for projects such street improvements, street lights, sidewalks, and water and sewer systems.

- E. Utility local improvement districts (ULIDs) may be formed in a manner similar to LIDs for the purpose of providing water systems, sewer and storm drainage systems, and parking garages. The primary difference between the two kinds of districts is that revenue bonds must be issued for ULIDs, assessments must be deposited in a fund to pay off the revenue bonds, and the bonds are backed both by assessments and by utility revenue.

### **III. Short-term Borrowing**

- A. Notes, such as bond anticipation notes (BANs) or tax anticipation notes (TANs), is a written short-term promise of the City to repay a specified principal amount on a certain date, together with interest at a stated rate, or according to a formula for determining that rate, payable from a defined source of anticipated revenue such as bonds, anticipated taxes, or some other anticipated revenue source expected to be received at a future date.
- B. Lines of credit are another short-term borrowing option that provides an alternative to anticipation notes. A bank and the City agree on the maximum amount that will be available under the line of credit. The City provides a note to the bank that is backed by the full faith and credit of the City.

### **IV. Debt Management Policy**

The City Council adopted Resolution No. 100 on May 6, 1996, setting forth its debt management policy. The Resolution was amended by Resolution No. 702 on October 15, 2012. In general, the resolutions provide as follows.

- A. The maturity date for any debt will not exceed the reasonable expected useful life of the project so financed.
- B. Long term debt will not be used to finance ongoing current operations and maintenance.
- C. The City shall attempt to maintain a cash reserve of between five and fifteen percent (5-15%) of its operating budget, the approximate equivalent of one month's operating requirement.
- D. The City shall attempt to maintain a balanced relationship between issuing debt and using pay-as-you-go financing.

- E. In determining which type of debt to issue, the following factors should be considered:
1. A significantly larger portion of the citizens should benefit from projects financed by general obligation bonds.
  2. Whenever possible, the City shall identify alternative sources of funding and shall examine the availability of those sources in order to minimize the level of debt.
  3. The project should be integrated with the City's long-term financial plan and Capital Improvement Plan.
  4. The City shall encourage and maintain good relations with financial and bond rating agencies and will follow a policy of full and open disclosure on every financial report and bond prospectus. The City shall also establish affordability guidelines in order to preserve credit quality.

**V. General Guidelines**

- A. City Council approval is required prior to the issuance of debt. In addition, an analytical review should be conducted prior to the issuance of debt to determine if there are reasonable alternatives and to reduce the cost of borrowing.
- B. The City will use the services of a legally certified and credible bond counsel in the preparation of all bond representations.
- C. A Financial Advisor may be used to assist in the issuance of the City's debt. The Financial Advisor provides the City with objective advice and analysis on debt issuance. This includes, but is not limited to, monitoring market opportunities, structuring and pricing debt, and preparing official statements of disclosure.
- D. An Underwriter(s) will be used for all debt issued in a negotiated or private placement sale method. The Underwriter is responsible for purchasing negotiated or private placement debt and reselling the debt to investors.
- E. A Fiscal Agent will be used to provide accurate and timely securities processing and timely payment to bondholders. In accordance with RCW 43.80, the City will use the Fiscal Agent that is appointed by the State.
- F. Short-term lines of credit, tax or Revenue Anticipation Notes should be used only when the City's ability to implement approved programs and projects is seriously hampered by temporary cash flow shortages. In general, these Notes will be avoided. No other form of debt will be used to finance ongoing operational costs.
- G. Whenever possible, the City should use special assessment, revenue or other self-supporting bonds instead of general obligation debt.

- H. Long-term general obligation debt should be incurred when necessary to acquire land or fixed assets, based upon the ability of the City to pay. This debt should be limited to those capital improvements that cannot be financed from existing revenues and when there is an existing or near-term need for the project.
- I. Short-term borrowing only should be used to meet the immediate financing needs of a project for which long-term financing has been secured, but not yet received.

## **BASIS OF ACCOUNTING AND BUDGETING**

### **Accounting**

Accounting records for the City are maintained in accordance with methods prescribed by the State Auditor under the authority of Washington State law, Chapter 43.09 R.C.W., and in compliance with generally accepted accounting principles as set forth by the Governmental Accounting Standards Board.

### ***Basis of Presentation***

The accounts of the City are organized on the basis of funds and accounts. Each fund is a separate accounting entity with a self-balancing set of accounts. The City's resources are allocated to and accounted for in individual funds according to the purpose for which they are spent and how they are controlled. There are three categories of funds: 1) governmental, 2) proprietary and 3) fiduciary. A purpose and description of each fund is provided on the fund pages in the Budget by Fund section of this budget document. A description of the three fund categories is provided below.

#### **1. Governmental Funds**

Governmental funds are used to account for activities typically associated with state and local government operations. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e. revenues and other financing sources) and uses (i.e. expenditures and other financial uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and statements for governmental funds. The four generic fund types in this category are described in the following paragraphs.

- **General Fund.** The General Fund is the general operating fund of the City and accounts for all activities not required to be accounted for in some other fund.
- **Special Revenue Funds.** Special Revenue Funds account for the proceeds of specific revenue sources - other than expendable trusts or revenues designated for major capital projects - that are legally restricted to expenditures for specific purposes.
- **Debt Service Funds.** Debt Service Funds account for the accumulation of resources for and the payment of general long-term debt, principal, interest, and related costs.
- **Capital Projects Funds.** Capital Projects Funds account for the acquisition or construction of major capital facilities except those financed by proprietary funds and trust funds.

#### **2. Proprietary Funds**

Proprietary Funds are used to account for activities similar to those found in the private sector where the intent of the governing body is to finance the full cost of providing services, including depreciation, primarily through user charges. All proprietary fund types are accounted for on a

flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activities. As described below, there are two generic fund types in this category.

- Enterprise Funds. Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is to finance or recover, primarily through user charges, the costs of providing goods or services to the general public on a continuing basis.
- Internal Services Funds. Internal Services Funds account for business-like activities where related goods or services are primarily provided to other departments or funds of the City on a cost-reimbursed basis.

### 3. Fiduciary Funds

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds. These funds share characteristics with both the governmental and proprietary funds and therefore, as described below, use the measurements focus and basis of accounting most appropriate to their specific operations. This fund category includes expendable trust, nonexpendable trust, pension trust, and agency funds. The City presently has no fiduciary funds.

#### *Basis of Accounting*

Basis of accounting refers to the recognition of revenues and expenditures or expenses in the accounts and reporting them in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting.

1. Accrual Basis. The accrual basis of accounting recognizes revenues when they are earned, and expenses are recorded when incurred. All assets and liabilities are recorded in the fund.
2. Modified Accrual Basis. The modified accrual basis of accounting recognizes revenues and other financial resources when they become susceptible to accrual, i.e. when the related funds become both measurable and available to finance expenditures of the current period. “Measurable” means the amount of the transaction can be determined. To be considered “available”, revenue typically must be collected within sixty days after year-end. Expenditures are recorded when the fund liability is incurred, except for principal and interest on general long-term debt, and vacation and sick pay which are recorded when paid. Inventory items are reported as expenditures when consumed.

#### ***Budgets and Budgetary Accounting***

##### *Scope of Budget*

Annual appropriated budgets are adopted for the general, some special revenue, debt service, and proprietary funds on the modified accrual basis of accounting. Certain special revenue and capital project funds, however, are budgeted on a project-length basis. For governmental funds, there are no differences between the budgetary basis and generally accepted accounting principles (GAAP). Budgets for project/grant related special revenue funds and capital project funds are adopted at the level of the individual project and for fiscal periods that correspond to the lives of projects.

Legal budgetary control is established at the fund level, i.e., expenditures for a fund may not exceed the total appropriation amount. Any unexpended appropriation balances for annually budgeted funds lapse at the end of the year. Appropriations for other special purpose funds that are non-operating in nature are adopted on a “project-length” basis. Therefore, these appropriations are carried forward from year to year without reappropriation until authorized amounts are fully expended or the designated purpose of the fund has been accomplished. The individual funds within each fund type, which are included in the City’s annual operating budget, are listed below:

*Funds Budgeted on an Annual Basis*

1. General Fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. This includes Parks and Recreation Fund, Development Services Fund and Police/Public Safety Fund.
2. Special Revenue Funds. Special Revenue Funds are established to account for proceed of specific revenue sources that are legally restricted to expenditures for specified purpose.
  - Street Fund
  - Arterial Street Fund
  - Real Estate Excise Tax Fund
  - Traffic Impact Fee Fund
  - Local Revitalization Funding Fund
  - Path and Trails Reserve Fund
  - Strategic Reserve Fund
  - Donations Fund
  - Transportation Benefit District
3. Debt Service Fund. The Debt Service Fund is to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
4. Enterprise Funds. Enterprise Funds accounts for operations that are normally financed and operated in a manner like a private business enterprise where the intent of the governing body is that the costs of providing goods and services to the general publicly on a continuing basis be financed or recovered primarily through user charges.
  - Surface Water Management Fund
5. Internal Service Funds. Internal Service Funds are established to account for the financing of goods and services provided by one department of the governmental unit on a cost reimbursement basis.
  - Fleet and Equipment Fund
  - Information Technology & Services Fund
  - Risk Management Fund
  - Property Management Fund

*Funds Budgeted on a Multi-Year Basis*

1. Special Revenue Fund. This fund is established to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
2. Capital Project Funds. Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities.
  - Parks CIP Fund
  - Public Works CIP Fund
  - Municipal Facilities CIP Fund



# *EXECUTIVE SUMMARY*

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**CIRQUE PARK**

## **PHOTO INFORMATION: CIRQUE PARK**

On May 6, 2006, University Place celebrated the grand opening of Cirque Park. The 27 acre park is a tribute to the combined talent, planning and efforts of U.P. Citizens, Youth Volunteers, Parks and Recreation Commission, Businesses, City Council, Consultants, Contractors and Staff. The park boasts a lighted baseball field, lighted softball field, lighted soccer/multi-use field, playground, restrooms, concession stand, beach volleyball court, lighted skate park, pedestrian trail that encircles the park, and parking for 200 users. We are excited to have this facility available and open for everyone in our community to enjoy.

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## SOURCES AND USES

Sources	2016 Actual	2017 Actual	2018			2019 Adopted	2020 Adopted
			Adopted	Revised	Estimate		
<b>BEGINNING FUND BALANCES</b>	18,583,738	22,131,154	10,928,431	25,948,618	22,225,534	15,285,896	15,896,344
<b>OPERATING REVENUES</b>							
Property Tax	4,040,592	4,207,347	4,227,582	4,327,742	4,327,743	4,413,698	4,501,372
Sales Tax	3,120,377	2,931,792	2,796,014	2,922,000	2,927,000	2,951,220	2,980,732
Criminal Justice Sales Tax	630,159	675,578	479,912	624,221	624,221	642,344	659,480
Admission Tax	169,674	150,698	178,518	152,000	144,000	133,520	152,000
Utility Tax	2,278,742	2,297,559	2,285,000	2,185,000	2,185,000	2,188,850	2,193,099
Leasehold Excise Tax	1,367	1,053	1,800	1,000	1,000	1,000	1,000
Gambling Tax	38,747	45,963	40,500	45,000	63,500	64,135	64,777
Real Estate Excise Tax	1,250,704	1,412,151	1,109,436	1,109,436	1,500,000	1,300,000	1,313,000
Business License Fee	89,830	96,255	86,709	95,000	95,000	95,950	96,910
Cable Franchise Fees	540,211	548,002	510,050	535,000	535,000	541,071	546,482
Refuse Franchise Fees	309,453	319,950	295,000	315,000	315,000	314,801	317,949
Water Franchise Fees (TPU)	620,720	615,540	540,350	626,554	626,554	620,938	627,147
Electric Franchise Fees (TPU)	1,080,368	1,090,041	1,093,830	1,182,129	1,182,129	1,117,513	1,128,688
Sewer Franchise Fee	-	380,710	390,775	390,775	420,000	424,200	428,442
Alarm Permit Fees	9,016	7,625	4,000	6,000	6,500	6,500	6,500
Animal Control	48,852	45,990	51,510	51,510	51,510	52,025	52,545
State-Shared Revenues (Fuel Taxes, VLF, Liquor)	1,141,207	1,161,849	1,173,282	1,185,047	1,185,047	1,201,540	1,213,556
City Assistance/State of WA	116,483	116,997	-	100,500	125,000	120,000	-
Fines & Forfeitures (False Alarm, Misc, Bus Lic.)	4,293	5,053	2,212	2,212	3,662	2,700	2,700
Sale of Documents & Records	478	186	200	200	200	-	-
Building Fees	523,767	946,469	604,077	604,076	472,431	664,480	311,574
Fire Fees	63,878	105,183	67,247	67,247	87,726	97,794	45,969
Engineering & Planning Fees	130,048	116,578	155,783	155,783	196,210	175,378	143,251
Recreation Fees	302,994	-	-	-	-	-	-
Court Fees	64,187	70,720	65,000	70,000	70,000	72,100	74,263
SWM Fees	2,782,541	2,772,455	2,894,351	2,894,352	2,894,352	2,824,000	2,852,240
Administrative Fee from SWM Fund	455,484	459,918	538,395	569,597	546,579	553,089	559,630
Rents and Leases	110,527	56,565	-	91,631	95,402	105,270	106,305
Investment Interest	86,714	194,180	75,000	195,000	335,000	250,000	170,000
Gain/(Loss) on Investment	370	-	-	-	1,931	-	-
Tax Interest	4,437	7,699	2,700	5,000	8,500	5,300	5,353
Judgements/Settlements	16,718	14,611	10,350	13,350	14,199	10,000	10,000
Miscellaneous	20,628	62,755	10,955	30,750	37,013	30,100	30,100
<b>Total Operating Revenue</b>	<b>20,053,566</b>	<b>20,917,472</b>	<b>19,690,538</b>	<b>20,553,112</b>	<b>21,077,409</b>	<b>20,979,516</b>	<b>20,595,064</b>
<b>OTHER FINANCING SOURCES</b>							
UPSD SRO Reimbursement	59,028	60,804	62,623	62,623	62,623	64,502	66,437
TC Land Sales/Library Expansion Space	120,000	1,401,180	120,000	717,300	717,300	120,000	120,000
Operating Grants (Police, GMA, FEMA)	20,110	27,579	-	57,800	57,800	-	-
Capital Grants	1,176,206	306,825	-	313,909	315,433	150,000	709,000
Private Contributions - Capital Projects	92,509	18,712	-	133,591	133,591	100,000	464,334
Sale of Surplus	-	73,364	-	-	3,902	-	-
Donations/Sponsorships	22,747	12,679	-	-	-	-	-
Interfund Transfers	15,541,118	13,403,204	7,131,036	20,258,039	22,942,914	8,613,856	10,082,138
Interfund Charges	690,489	1,078,178	1,240,721	1,178,487	1,269,557	1,443,562	1,346,018
G.O. Bonds	-	-	-	-	-	-	-
LRF Revenue	469,825	477,846	500,000	500,000	500,000	500,000	500,000
TBD Fees	402,330	480,909	404,000	475,000	480,000	-	-
Impact Fees	630,798	780,915	173,041	370,000	469,099	1,090,644	445,890
<b>Total Other Financing Sources</b>	<b>19,225,160</b>	<b>18,122,195</b>	<b>9,631,421</b>	<b>24,066,749</b>	<b>26,952,219</b>	<b>12,082,564</b>	<b>13,733,817</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>57,862,464</b>	<b>61,170,821</b>	<b>40,250,388</b>	<b>70,568,478</b>	<b>70,255,162</b>	<b>48,347,976</b>	<b>50,225,225</b>

USES	2016 Actual	2017 Actual	2018			2019 Adopted	2020 Adopted
			Adopted	Revised	Estimate		
<b>EXPENDITURES AND OTHER USES</b>							
<b>OPERATING EXPENDITURES</b>							
City Council	166,432	179,886	174,321	196,721	197,393	197,744	197,758
City Manager	479,749	559,586	500,232	542,043	539,327	585,178	661,972
Community and Economic Development	1,680,268	1,950,006	2,138,846	2,434,030	2,242,329	2,420,661	2,526,072
Finance and Administrative Services	1,803,290	1,870,543	2,112,514	4,098,451	4,044,531	2,344,815	2,299,681
Parks, Public Works and Engineering	3,834,732	3,377,983	4,033,720	4,030,120	3,829,572	4,667,329	4,908,562
Police and Public Safety	4,264,131	4,661,614	4,807,722	5,203,029	5,144,339	5,444,502	5,585,142
Subtotal Department Operations	12,228,602	12,599,618	13,767,355	16,504,394	15,997,491	15,660,229	16,179,187
Debt Service	3,495,278	3,412,562	3,393,356	3,393,609	3,393,609	3,382,442	3,373,600
Contingency	-	-	50,000	260,459	-	274,859	-
<b>Total Operating Expenditures</b>	<b>15,723,880</b>	<b>16,012,180</b>	<b>17,210,711</b>	<b>20,158,462</b>	<b>19,391,100</b>	<b>19,317,530</b>	<b>19,552,787</b>
<b>OTHER FINANCING USES</b>							
Capital Improvements Projects - PW	8,081,095	9,882,663	1,575,290	12,483,402	12,483,402	1,256,565	2,434,617
Capital Improvements Projects - Parks	479,379	50,874	155,000	460,594	460,594	850,000	2,084,000
Capital Improvements Projects - Municipal	29,453	112,297	-	6,864,212	6,864,212	-	-
Interfund Transfers	9,912,412	10,658,683	6,832,671	13,240,386	12,890,833	7,957,577	8,363,645
SWM - Admin Fee	455,484	459,918	538,395	569,597	546,579	553,089	559,630
Internal Services - Fleet	102,298	114,610	123,400	123,400	123,400	136,300	134,800
Capital Equipment - Fleet	111,333	138,961	53,725	53,300	53,300	71,650	101,575
Internal Services - IT	477,986	469,065	554,093	671,220	689,223	804,230	774,389
Capital Equipment - IT	204,838	309,820	304,330	670,530	652,527	625,620	302,975
Internal Services - Property Management	-	599,606	745,731	739,394	662,393	733,271	650,563
Internal Services - Risk	129,176	125,469	153,342	155,350	128,217	145,800	151,337
Donations	23,979	11,199	-	23,489	23,489	-	-
<b>Total Other Financing Uses</b>	<b>20,007,433</b>	<b>22,933,165</b>	<b>11,035,977</b>	<b>36,054,874</b>	<b>35,578,169</b>	<b>13,134,102</b>	<b>15,557,531</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>35,731,313</b>	<b>38,945,346</b>	<b>28,246,688</b>	<b>56,213,336</b>	<b>54,969,269</b>	<b>32,451,632</b>	<b>35,110,318</b>
<b>ENDING FUND BALANCES</b>							
Reserved for:							
Street Operations	284,777	455,831	86,659	652,219	734,311	923,274	992,118
Arterial Street	19,919	112,618	68,172	80,243	80,243	79,147	76,958
Capital Improvements Projects - REET	740,157	842,537	194,039	483,314	873,879	685,285	522,429
Parks and Recreation	69,671	47,055	50,000	50,259	50,000	50,000	50,000
Traffic Impact Fee	992,444	901,309	1,176,224	741,357	845,456	1,047,540	487,834
Transportation Benefit District	84,123	165,032	75,000	45,000	50,000	-	-
Development Services	220,995	370,884	-	141,986	36,569	-	-
LRF	1,564,047	1,638,684	-	-	-	-	-
Police and Public Safety	2,185,328	2,764,365	2,563,606	3,483,921	3,556,771	4,165,366	4,696,471
Surface Water Management	4,118,604	2,662,742	74,988	943,593	955,910	585,497	714,318
Strategic Reserve	856,934	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Debt Service	4,043	4,043	-	4,043	4,043	4,043	4,043
Capital Improvements Projects - Parks	790,337	1,156,399	374,928	1,199,452	1,199,452	1,763,012	1,400,942
Capital Improvements Projects - PW	1,395,909	(1,757,648)	-	-	-	-	-
Capital Improvements Projects - Muni Facilities	2,670,547	4,195,828	-	-	-	-	-
Internal Service Funds - Fleet	633,743	750,802	615,179	750,857	750,857	750,857	750,857
Internal Service Funds - IT	34,606	129,592	54,017	572,467	129,592	129,592	129,592
Internal Service Funds -Property Management	-	8,809	-	70,255	8,809	8,809	8,809
Internal Service Funds - Risk	4,016	2,007	-	1,294	-	-	-
Donations	22,009	23,489	-	-	-	-	-
Unreserved/undesignated - General Fund	5,438,941	6,751,098	5,670,889	4,134,884	5,010,004	4,703,922	4,280,536
<b>ENDING FUND BALANCES</b>	<b>22,131,152</b>	<b>22,225,475</b>	<b>12,003,702</b>	<b>14,355,144</b>	<b>15,285,896</b>	<b>15,896,344</b>	<b>15,114,907</b>
<b>TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES</b>	<b>57,862,464</b>	<b>61,170,821</b>	<b>40,250,388</b>	<b>70,568,478</b>	<b>70,255,162</b>	<b>48,347,976</b>	<b>50,225,225</b>

**2019 SOURCES BY FUND AND CATEGORY**

FUNDS	Taxes	Licenses & Permits	Intergovt Revenue	Charges for Services	Fines & Penalties	Misc Revenue	Non-Revenue Receipts	TOTAL	Other	Beginning		TOTAL
								OPERATING REVENUES	Financing Sources	Interfund Transfers	Fund Balance	SOURCES
<b>OPERATING FUNDS</b>												
General	5,317,584	2,690,523	606,288	-	-	2,500	8,616,895	375,300	-	5,010,003	14,002,198	
Street	549,464	424,200	-	750,000	10,000	2,000	1,735,664	-	364,000	734,311	2,833,975	
Arterial Street	215,570	-	-	-	-	-	215,570	-	-	80,243	295,813	
Real Estate Excise Tax (REET)	1,300,000	-	-	-	-	-	1,300,000	-	-	873,879	2,173,879	
Parks	325,220	-	-	10,000	-	-	335,220	-	393,739	50,000	778,959	
Transportation Benefit District	-	-	-	-	-	-	-	-	-	50,000	50,000	
Traffic Impact Fees	-	-	-	202,084	-	-	202,084	-	-	845,456	1,047,540	
Development Services	-	762,274	-	175,378	-	25,000	962,652	-	661,949	36,570	1,661,171	
LRF	500,000	-	-	-	-	-	500,000	-	-	-	500,000	
Police/Public Safety	5,188,469	58,525	131,303	72,100	2,700	-	5,453,097	-	600,000	3,556,771	9,609,868	
Strategic Reserve	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000	
Debt Service	-	-	-	-	-	-	-	-	3,334,564	4,043	3,338,607	
<b>Subtotal Operations</b>	<b>13,396,307</b>	<b>3,935,522</b>	<b>737,591</b>	<b>1,209,562</b>	<b>12,700</b>	<b>29,500</b>	<b>19,321,182</b>	<b>375,300</b>	<b>5,354,252</b>	<b>12,241,276</b>	<b>37,292,010</b>	
<b>ENTERPRISE FUNDS</b>												
Surface Water Management	-	-	-	2,824,000	-	350	2,824,350	-	-	955,910	3,780,260	
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,824,000</b>	<b>-</b>	<b>350</b>	<b>2,824,350</b>	<b>-</b>	<b>-</b>	<b>955,910</b>	<b>3,780,260</b>	
<b>INTERNAL SERVICE FUNDS</b>												
Fleet & Equipment	-	-	-	136,300	-	-	136,300	-	71,650	750,857	958,807	
Information Technology & Svcs.	-	-	-	739,230	-	-	739,230	-	690,620	129,592	1,559,442	
Property Management	-	-	-	517,502	-	-	517,502	-	215,769	8,809	742,080	
Risk Management	-	-	-	145,800	-	-	145,800	-	-	-	145,800	
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,538,832</b>	<b>-</b>	<b>-</b>	<b>1,538,832</b>	<b>-</b>	<b>978,039</b>	<b>889,258</b>	<b>3,406,129</b>	
<b>CAPITAL PROJECT FUNDS</b>												
Parks	-	-	100,000	888,560	-	-	988,560	150,000	275,000	1,199,452	2,613,012	
Public Works	-	-	259,500	-	-	-	259,500	-	997,065	-	1,256,565	
Municipal Facilities	-	-	-	-	-	-	-	-	-	-	-	
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>359,500</b>	<b>888,560</b>	<b>-</b>	<b>-</b>	<b>1,248,060</b>	<b>150,000</b>	<b>1,272,065</b>	<b>1,199,452</b>	<b>3,869,577</b>	
<b>NONANNUALLY BUDGETED FUNDS</b>												
Donations & Gifts to UP	-	-	-	-	-	-	-	-	-	-	-	
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL</b>	<b>13,396,307</b>	<b>3,935,522</b>	<b>1,097,091</b>	<b>6,460,954</b>	<b>12,700</b>	<b>29,850</b>	<b>24,932,424</b>	<b>525,300</b>	<b>7,604,356</b>	<b>15,285,896</b>	<b>48,347,976</b>	

**2020 SOURCES BY FUND AND CATEGORY**

FUNDS	Taxes	Licenses & Permits	Intergovt Revenue	Charges for Services	Fines & Penalties	Misc Revenue	TOTAL	Other	Beginning		TOTAL
							OPERATING REVENUES	Financing Sources	Interfund Transfers	Fund Balance	SOURCES
<b>OPERATING FUNDS</b>											
General	5,370,255	2,717,426	490,432	-	-	2,500	8,580,613	295,353	-	4,703,922	13,579,888
Street	554,959	428,442	-	844,800	-	12,000	1,840,201	-	314,000	923,274	3,077,475
Arterial Street	217,726	-	-	-	-	-	217,726	-	-	79,147	296,873
Real Estate Excise Tax (REET)	1,313,000	-	-	-	-	-	1,313,000	-	-	685,285	1,998,285
Parks	328,472	-	-	10,000	-	-	338,472	-	405,498	50,000	793,970
Transportation Benefit District	-	-	-	-	-	-	-	-	-	-	-
Traffic Impact Fees	-	-	-	240,294	-	-	240,294	-	-	1,047,540	1,287,834
Development Services	-	357,543	-	143,251	-	25,000	525,794	-	1,190,743	-	1,716,537
LRF	500,000	-	-	-	-	-	500,000	-	-	-	500,000
Police/Public Safety	5,294,604	59,045	135,635	74,263	2,700	-	5,566,247	-	550,000	4,165,366	10,281,613
Strategic Reserve	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000
Debt Service	-	-	-	-	-	-	-	-	3,326,164	4,043	3,330,207
<b>Subtotal Operations</b>	<b>13,579,016</b>	<b>3,562,456</b>	<b>626,067</b>	<b>1,312,608</b>	<b>2,700</b>	<b>39,500</b>	<b>19,122,347</b>	<b>295,353</b>	<b>5,786,405</b>	<b>12,658,577</b>	<b>37,862,682</b>
<b>ENTERPRISE FUNDS</b>											
Surface Water Management	-	-	-	2,852,240	-	350	2,852,590	-	-	585,497	3,438,087
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,852,240</b>	<b>-</b>	<b>350</b>	<b>2,852,590</b>	<b>-</b>	<b>-</b>	<b>585,497</b>	<b>3,438,087</b>
<b>INTERNAL SERVICE FUNDS</b>											
Fleet & Equipment	-	-	-	134,800	-	-	134,800	-	101,575	750,857	987,232
Information Technology & Svcs.	-	-	-	729,389	-	-	729,389	-	347,975	129,592	1,206,956
Property Management	-	-	-	426,797	-	-	426,797	-	223,766	8,809	659,372
Risk Management	-	-	-	151,337	-	-	151,337	-	-	-	151,337
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,442,323</b>	<b>-</b>	<b>-</b>	<b>1,442,323</b>	<b>-</b>	<b>673,316</b>	<b>889,258</b>	<b>3,004,897</b>
<b>CAPITAL PROJECT FUNDS</b>											
Parks	-	-	464,334	205,596	-	-	669,930	709,000	343,000	1,763,012	3,484,942
Public Works	-	-	255,000	-	-	-	255,000	-	2,179,617	-	2,434,617
Municipal Facilities	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>719,334</b>	<b>205,596</b>	<b>-</b>	<b>-</b>	<b>924,930</b>	<b>709,000</b>	<b>2,522,617</b>	<b>1,763,012</b>	<b>5,919,559</b>
<b>NONANNUALLY BUDGETED FUNDS</b>											
Donations & Gifts to UP	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>13,579,016</b>	<b>3,562,456</b>	<b>1,345,401</b>	<b>5,812,767</b>	<b>2,700</b>	<b>39,850</b>	<b>24,342,190</b>	<b>1,004,353</b>	<b>8,982,338</b>	<b>15,896,344</b>	<b>50,225,225</b>

**2019-2020 SOURCES BY FUND AND CATEGORY**

FUNDS	Taxes	Licenses & Permits	Intergovt Revenue	Charges for Services	Fines & Penalties	Misc Revenue	TOTAL	Other	Beginning	TOTAL	
							OPERATING REVENUES	Financing Sources	Interfund Transfers	Fund Balance	SOURCES
<b>OPERATING FUNDS</b>											
General	10,687,839	5,407,949	1,096,720	-	-	5,000	17,197,508	670,653	-	5,010,003	22,878,164
Street	1,104,423	852,642	-	1,594,800	10,000	14,000	3,575,865	-	678,000	734,311	4,988,176
Arterial Street	433,296	-	-	-	-	-	433,296	-	-	80,243	513,539
Real Estate Excise Tax (REET)	2,613,000	-	-	-	-	-	2,613,000	-	-	873,879	3,486,879
Parks	653,692	-	-	20,000	-	-	673,692	-	799,237	50,000	1,522,929
Transportation Benefit District	-	-	-	-	-	-	-	-	-	50,000	50,000
Traffic Impact Fees	-	-	-	442,378	-	-	442,378	-	-	845,456	1,287,834
Development Services	-	1,119,817	-	318,629	-	50,000	1,488,446	-	1,852,692	36,570	3,377,708
LRF	1,000,000	-	-	-	-	-	1,000,000	-	-	-	1,000,000
Police/Public Safety	10,483,073	117,570	266,938	146,363	5,400	-	11,019,344	-	1,150,000	3,556,771	15,726,115
Strategic Reserve	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000
Debt Service	-	-	-	-	-	-	-	-	6,660,728	4,043	6,664,771
<b>Subtotal Operations</b>	<b>26,975,323</b>	<b>7,497,978</b>	<b>1,363,658</b>	<b>2,522,170</b>	<b>15,400</b>	<b>69,000</b>	<b>38,443,529</b>	<b>670,653</b>	<b>11,140,657</b>	<b>12,241,276</b>	<b>62,496,115</b>
<b>ENTERPRISE FUNDS</b>											
Surface Water Management	-	-	-	5,676,240	-	700	5,676,940	-	-	955,910	6,632,850
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,676,240</b>	<b>-</b>	<b>700</b>	<b>5,676,940</b>	<b>-</b>	<b>-</b>	<b>955,910</b>	<b>6,632,850</b>
<b>INTERNAL SERVICE FUNDS</b>											
Fleet & Equipment	-	-	-	271,100	-	-	271,100	-	173,225	750,857	1,195,182
Information Technology & Svcs.	-	-	-	1,468,619	-	-	1,468,619	-	1,038,595	129,592	2,636,806
Property Management	-	-	-	944,299	-	-	944,299	-	439,535	8,809	1,392,643
Risk Management	-	-	-	297,137	-	-	297,137	-	-	-	297,137
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,981,155</b>	<b>-</b>	<b>-</b>	<b>2,981,155</b>	<b>-</b>	<b>1,651,355</b>	<b>889,258</b>	<b>5,521,768</b>
<b>CAPITAL PROJECT FUNDS</b>											
Parks	-	-	564,334	1,094,156	-	-	1,658,490	859,000	618,000	1,199,452	4,334,942
Public Works	-	-	514,500	-	-	-	514,500	-	3,176,682	-	3,691,182
Municipal Facilities	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,078,834</b>	<b>1,094,156</b>	<b>-</b>	<b>-</b>	<b>2,172,990</b>	<b>859,000</b>	<b>3,794,682</b>	<b>1,199,452</b>	<b>8,026,124</b>
<b>NONANNUALLY BUDGETED FUNDS</b>											
Donations & Gifts to UP	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>26,975,323</b>	<b>7,497,978</b>	<b>2,442,492</b>	<b>12,273,721</b>	<b>15,400</b>	<b>69,700</b>	<b>49,274,614</b>	<b>1,529,653</b>	<b>16,586,694</b>	<b>15,285,896</b>	<b>82,676,858</b>

\*The beginning fund balance reflects only the balance at December 31, 2019.

**2019 USES BY FUND AND CATEGORY**

FUNDS	City	City	Community &	Finance &	Public	Public Works,	TOTAL	Other	Interfund	Total	Ending	TOTAL	
	Council	Manager	Economic Dev.	Admin Svcs	Safety	Parks & Recreation	OPERATING EXPENDITURES	Financing	Transfers	Approp	Fund Balance	USES	
<b>OPERATING FUNDS</b>													
General	197,744	585,178	759,490	2,119,674	-	-	415,731	4,077,817	-	5,220,459	9,298,276	4,703,922	14,002,198
Street	-	-	-	-	-	1,910,701	-	1,910,701	-	-	1,910,701	923,274	2,833,975
Arterial Street	-	-	-	-	-	-	-	-	216,666	216,666	79,147	295,813	
Real Estate Excise Tax (REET)	-	-	-	-	-	-	-	-	1,488,594	1,488,594	685,285	2,173,879	
Parks	-	-	-	-	-	616,845	-	616,845	-	112,114	728,959	50,000	778,959
Transportation Benefit District	-	-	-	-	-	-	-	-	50,000	50,000	-	50,000	
Traffic Impact Fees	-	-	-	-	-	-	-	-	-	-	1,047,540	1,047,540	
Development Services	-	-	1,661,171	-	-	-	-	1,661,171	-	1,661,171	-	1,661,171	
LRP	-	-	-	-	-	-	-	-	500,000	-	500,000	-	500,000
Police/Public Safety	-	-	-	-	5,444,502	-	-	5,444,502	-	5,444,502	4,165,366	9,609,868	
Strategic Reserve	-	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000	
Debt Service	-	-	-	3,334,564	-	-	-	3,334,564	-	3,334,564	4,043	3,338,607	
<b>Subtotal Operations</b>	<b>197,744</b>	<b>585,178</b>	<b>2,420,661</b>	<b>5,454,238</b>	<b>5,444,502</b>	<b>2,527,546</b>	<b>415,731</b>	<b>17,045,600</b>	<b>500,000</b>	<b>7,087,833</b>	<b>24,633,433</b>	<b>12,658,577</b>	<b>37,292,010</b>
<b>ENTERPRISE FUNDS</b>													
Surface Water Management	-	-	-	47,878	-	969,786	642,152	1,659,816	553,089	981,858	3,194,763	585,497	3,780,260
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,878</b>	<b>-</b>	<b>969,786</b>	<b>642,152</b>	<b>1,659,816</b>	<b>553,089</b>	<b>981,858</b>	<b>3,194,763</b>	<b>585,497</b>	<b>3,780,260</b>
<b>INTERNAL SERVICE FUNDS</b>													
Fleet & Equipment	-	-	-	-	-	-	-	-	207,950	-	207,950	750,857	958,807
Information Technology & Svcs.	-	-	-	-	-	-	-	-	1,429,850	-	1,429,850	129,592	1,559,442
Property Management	-	-	-	-	-	-	-	-	733,271	-	733,271	8,809	742,080
Risk Management	-	-	-	-	-	-	-	-	145,800	-	145,800	-	145,800
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,516,871</b>	<b>-</b>	<b>2,516,871</b>	<b>889,258</b>	<b>3,406,129</b>
<b>CAPITAL PROJECT FUNDS</b>													
Parks	-	-	-	-	-	-	-	-	850,000	-	850,000	1,763,012	2,613,012
Public Works	-	-	-	-	-	-	-	-	1,256,565	-	1,256,565	-	1,256,565
Municipal Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,106,565</b>	<b>-</b>	<b>2,106,565</b>	<b>1,763,012</b>	<b>3,869,577</b>
<b>NONANNUALLY BUDGETED FUNDS</b>													
Donations & Gifts to UP	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>197,744</b>	<b>585,178</b>	<b>2,420,661</b>	<b>5,502,116</b>	<b>5,444,502</b>	<b>3,497,332</b>	<b>1,057,883</b>	<b>18,705,416</b>	<b>5,676,525</b>	<b>8,069,691</b>	<b>32,451,632</b>	<b>15,896,344</b>	<b>48,347,976</b>

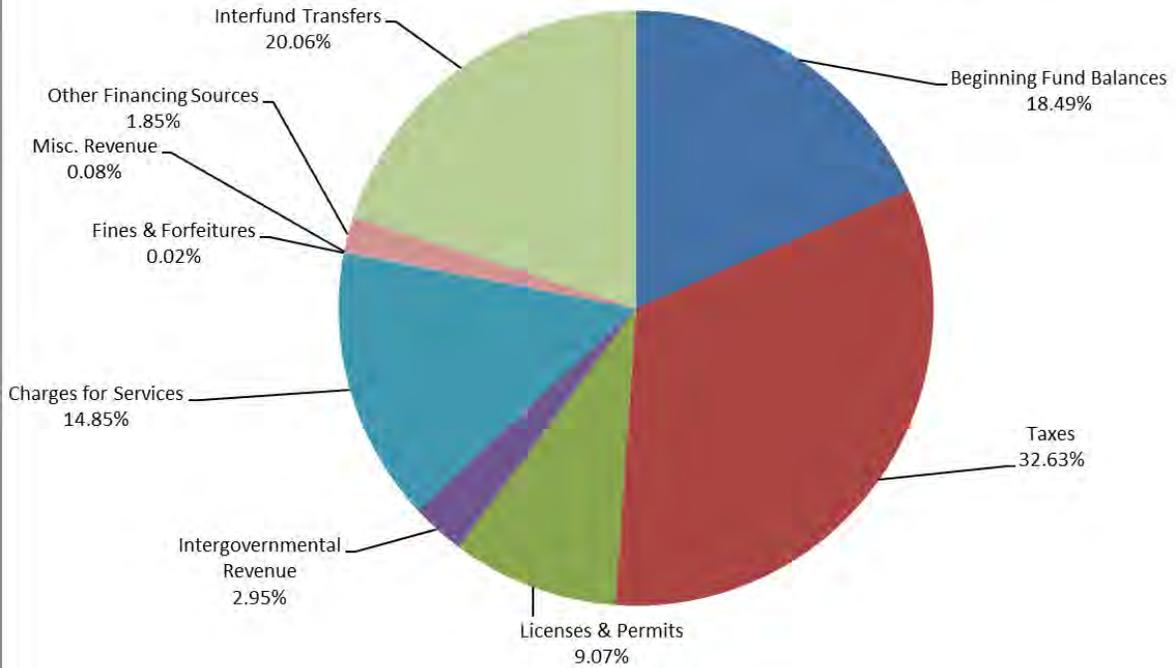
**2020 USES BY FUND AND CATEGORY**

FUNDS	City	City	Community &	Finance &	Public	Public Works,	TOTAL	Other	Interfund	Total	Ending	TOTAL	
	Council	Manager	Economic Dev.	Admin Svcs	Safety	Parks & Recreation	OPERATING EXPENDITURES	Financing Uses	Transfers	Approp	Fund Balance	USES	
<b>OPERATING FUNDS</b>													
General	197,758	661,972	809,535	1,799,681	-	-	431,912	3,900,858	-	5,398,494	9,299,352	4,280,535	13,579,887
Street	-	-	-	-	-	2,085,357	-	2,085,357	-	-	2,085,357	992,118	3,077,475
Arterial Street	-	-	-	-	-	-	-	-	219,915	219,915	76,958	296,873	
Real Estate Excise Tax (REET)	-	-	-	-	-	-	-	-	1,475,856	1,475,856	522,429	1,998,285	
Parks	-	-	-	-	-	631,215	-	631,215	-	112,755	743,970	50,000	793,970
Transportation Benefit District	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Impact Fees	-	-	-	-	-	-	-	-	800,000	800,000	487,834	1,287,834	
Development Services	-	-	1,716,537	-	-	-	-	1,716,537	-	1,716,537	-	1,716,537	
LRP	-	-	-	-	-	-	-	-	500,000	-	500,000	-	500,000
Police/Public Safety	-	-	-	-	5,585,142	-	-	5,585,142	-	-	4,696,471	10,281,613	
Strategic Reserve	-	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000	
Debt Service	-	-	-	3,326,164	-	-	-	3,326,164	-	-	3,326,164	4,043	3,330,207
<b>Subtotal Operations</b>	<b>197,758</b>	<b>661,972</b>	<b>2,526,072</b>	<b>5,125,845</b>	<b>5,585,142</b>	<b>2,716,572</b>	<b>431,912</b>	<b>17,245,273</b>	<b>500,000</b>	<b>8,007,020</b>	<b>25,752,293</b>	<b>12,110,388</b>	<b>37,862,681</b>
<b>ENTERPRISE FUNDS</b>													
Surface Water Management	-	-	-	47,436	-	987,637	659,686	1,694,759	559,630	469,380	2,723,769	714,318	3,438,087
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,436</b>	<b>-</b>	<b>987,637</b>	<b>659,686</b>	<b>1,694,759</b>	<b>559,630</b>	<b>469,380</b>	<b>2,723,769</b>	<b>714,318</b>	<b>3,438,087</b>
<b>INTERNAL SERVICE FUNDS</b>													
Fleet & Equipment	-	-	-	-	-	-	-	-	236,375	-	236,375	750,857	987,232
Information Technology & Svcs.	-	-	-	-	-	-	-	-	1,077,364	-	1,077,364	129,592	1,206,956
Property Management	-	-	-	-	-	-	-	-	650,563	-	650,563	8,809	659,372
Risk Management	-	-	-	-	-	-	-	-	151,337	-	151,337	-	151,337
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,115,639</b>	<b>-</b>	<b>2,115,639</b>	<b>889,258</b>	<b>3,004,897</b>
<b>CAPITAL PROJECT FUNDS</b>													
Parks	-	-	-	-	-	-	-	-	2,084,000	-	2,084,000	1,400,942	3,484,942
Public Works	-	-	-	-	-	-	-	-	2,434,617	-	2,434,617	-	2,434,617
Municipal Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,518,617</b>	<b>-</b>	<b>4,518,617</b>	<b>1,400,942</b>	<b>5,919,559</b>
<b>NONANNUALLY BUDGETED FUNDS</b>													
Donations & Gifts to UP	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>197,758</b>	<b>661,972</b>	<b>2,526,072</b>	<b>5,173,281</b>	<b>5,585,142</b>	<b>3,704,209</b>	<b>1,091,598</b>	<b>18,940,032</b>	<b>7,693,886</b>	<b>8,476,400</b>	<b>35,110,318</b>	<b>15,114,907</b>	<b>50,225,225</b>

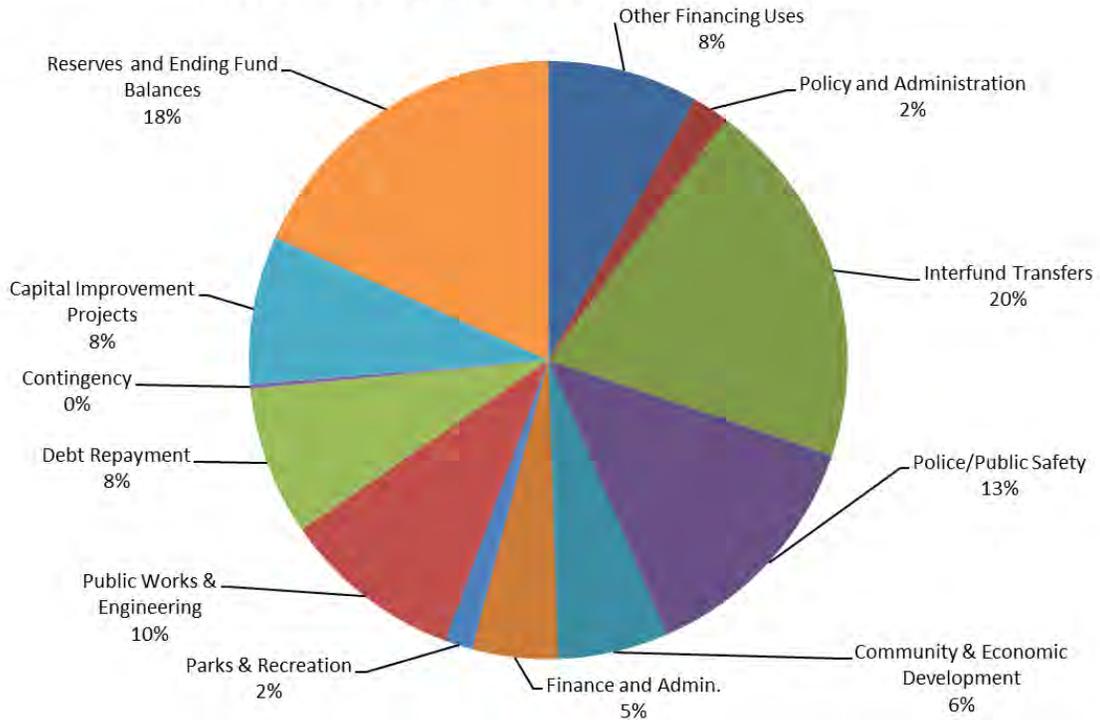
**2019-2020 USES BY FUND AND CATEGORY**

FUNDS	City	City	Community &	Finance &	Public	Public Works,	TOTAL	Other	Interfund	Total	Ending	TOTAL	
	Council	Manager	Economic Dev.	Admin Svcs	Safety	Parks &	OPERATING	Financing			Fund		USES
<b>OPERATING FUNDS</b>													
General	395,502	1,247,150	1,569,025	3,919,355	-	-	847,643	7,978,675	-	10,618,953	18,597,628	4,280,535	22,878,163
Street	-	-	-	-	-	3,996,058	-	3,996,058	-	-	3,996,058	992,118	4,988,176
Arterial Street	-	-	-	-	-	-	-	-	-	436,581	436,581	76,958	513,539
Real Estate Excise Tax (REET)	-	-	-	-	-	-	-	-	-	2,964,450	2,964,450	522,429	3,486,879
Parks	-	-	-	-	-	1,248,060	-	1,248,060	-	224,869	1,472,929	50,000	1,522,929
Transportation Benefit District	-	-	-	-	-	-	-	-	-	50,000	50,000	-	50,000
Traffic Impact Fees	-	-	-	-	-	-	-	-	-	800,000	800,000	487,834	1,287,834
Development Services	-	-	3,377,708	-	-	-	-	3,377,708	-	-	3,377,708	-	3,377,708
LRP	-	-	-	-	-	-	-	-	1,000,000	-	1,000,000	-	1,000,000
Police/Public Safety	-	-	-	-	11,029,644	-	-	11,029,644	-	-	11,029,644	4,696,471	15,726,115
Path & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-
Strategic Reserve	-	-	-	-	-	-	-	-	-	-	-	1,000,000	1,000,000
Debt Service	-	-	-	6,660,728	-	-	-	6,660,728	-	-	6,660,728	4,043	6,664,771
<b>Subtotal Operations</b>	<b>395,502</b>	<b>1,247,150</b>	<b>4,946,733</b>	<b>10,580,083</b>	<b>11,029,644</b>	<b>5,244,118</b>	<b>847,643</b>	<b>34,290,873</b>	<b>1,000,000</b>	<b>15,094,853</b>	<b>50,385,726</b>	<b>12,110,388</b>	<b>62,496,114</b>
<b>ENTERPRISE FUNDS</b>													
Surface Water Management	-	-	-	95,314	-	1,957,423	1,301,838	3,354,575	1,112,719	1,451,238	5,918,532	714,318	6,632,850
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95,314</b>	<b>-</b>	<b>1,957,423</b>	<b>1,301,838</b>	<b>3,354,575</b>	<b>1,112,719</b>	<b>1,451,238</b>	<b>5,918,532</b>	<b>714,318</b>	<b>6,632,850</b>
<b>INTERNAL SERVICE FUNDS</b>													
Fleet & Equipment	-	-	-	-	-	-	-	-	444,325	-	444,325	750,857	1,195,182
Information Technology & Svcs.	-	-	-	-	-	-	-	-	2,507,214	-	2,507,214	129,592	2,636,806
Property Management	-	-	-	-	-	-	-	-	1,383,834	-	1,383,834	8,809	1,392,643
Risk Management	-	-	-	-	-	-	-	-	297,137	-	297,137	-	297,137
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,632,510</b>	<b>-</b>	<b>4,632,510</b>	<b>889,258</b>	<b>5,521,768</b>
<b>CAPITAL PROJECT FUNDS</b>													
Parks	-	-	-	-	-	-	-	-	2,934,000	-	2,934,000	1,400,942	4,334,942
Public Works	-	-	-	-	-	-	-	-	3,691,182	-	3,691,182	-	3,691,182
Municipal Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,625,182</b>	<b>-</b>	<b>6,625,182</b>	<b>1,400,942</b>	<b>8,026,124</b>
<b>NONANNUALLY BUDGETED FUNDS</b>													
Donations & Gifts to UP	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>395,502</b>	<b>1,247,150</b>	<b>4,946,733</b>	<b>10,675,397</b>	<b>11,029,644</b>	<b>7,201,541</b>	<b>2,149,481</b>	<b>37,645,448</b>	<b>13,370,411</b>	<b>16,546,091</b>	<b>67,561,950</b>	<b>15,114,906</b>	<b>82,676,858</b>

**2019-2020 ADOPTED TOTAL SOURCES - \$82,676,858**



**2019-2020 ADOPTED TOTAL USES - \$86,676,858**



## ENDING FUND BALANCES

The following illustrate the City's ending fund balances between 2016 and 2020. The fund balances are segregated into three major components: unreserved/undesignated, reserved, and designated (such as Strategic Reserve).

Component	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<i>CIP-Parks</i>	\$ 790,337	\$ 1,156,399	\$ 374,928	1,199,452	1,199,452	1,763,012	1,400,942
<i>CIP-PW</i>	1,395,911	(1,757,646)	-	-	-	-	-
<i>CIP-Municipal Facilities</i>	2,670,547	4,195,828	-	-	-	-	-
<i>CIP-REET</i>	740,158	842,538	194,039	483,315	873,879	685,285	522,429
<i>Street</i>	284,777	455,830	86,659	652,219	734,311	923,274	992,118
<i>Arterial Street</i>	19,919	112,618	68,172	80,243	80,243	79,147	76,958
<i>CIP-Traffic Impact Fees</i>	992,444	901,309	1,176,224	741,357	845,456	1,047,540	487,834
<i>Development Services</i>	220,996	370,885	-	141,986	36,570	-	-
<i>Transportation Benefit District</i>	84,123	165,032	75,000	45,000	50,000	-	-
<i>CIP - LRF</i>	1,564,047	1,638,684	-	-	-	-	-
<i>Debt Service</i>	4,043	4,043	-	4,043	4,043	4,043	4,043
<i>SWM</i>	4,118,605	2,662,742	74,988	943,593	955,910	585,497	714,318
<b>Subtotal Reserved</b>	<b>12,885,907</b>	<b>10,748,262</b>	<b>2,050,010</b>	<b>4,291,208</b>	<b>4,779,864</b>	<b>5,087,798</b>	<b>4,198,642</b>
<i>Strategic Reserve</i>	856,934	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<i>Donations</i>	22,009	23,489	-	-	-	-	-
<i>Parks and Recreation</i>	69,670	47,055	50,001	50,263	50,000	50,000	50,000
<i>Police and Public Safety</i>	2,185,328	2,764,365	2,563,606	3,483,922	3,556,771	4,165,366	4,696,471
<i>Risk Management</i>	4,016	2,007	-	1,294	-	-	-
<i>Property Management</i>	-	809	-	70,255	8,809	8,809	8,809
<i>Fleet</i>	633,743	750,804	615,179	750,857	750,857	750,857	750,857
<i>IT</i>	34,606	34,606	54,017	572,467	129,592	129,592	129,592
<b>Subtotal Designated</b>	<b>3,806,306</b>	<b>4,623,135</b>	<b>4,282,803</b>	<b>5,929,058</b>	<b>5,496,029</b>	<b>6,104,624</b>	<b>6,635,729</b>
<b>Unreserved/Undesignated</b>	<b>5,438,940</b>	<b>6,751,098</b>	<b>5,670,889</b>	<b>4,134,884</b>	<b>5,010,004</b>	<b>4,703,922</b>	<b>4,280,536</b>
<b>Total Ending Fund Balances</b>	<b>\$ 22,131,153</b>	<b>\$ 22,122,495</b>	<b>\$ 12,003,702</b>	<b>\$ 14,355,150</b>	<b>\$ 15,285,897</b>	<b>\$ 15,896,344</b>	<b>\$ 15,114,907</b>

### UNAPPROPRIATED FUND BALANCES

The unreserved/undesignated fund balance is the balance of net financial resources that are available for appropriation. The 2019/2020 adopted budget estimates the unappropriated fund balance to total \$4,703,922 at the end of 2019 and \$4,280,536 at the end of 2020. While not legally restricted, staff is recommending that these reserves are to be retained for cash reserve purposes.

### RESERVED ENDING FUND BALANCES

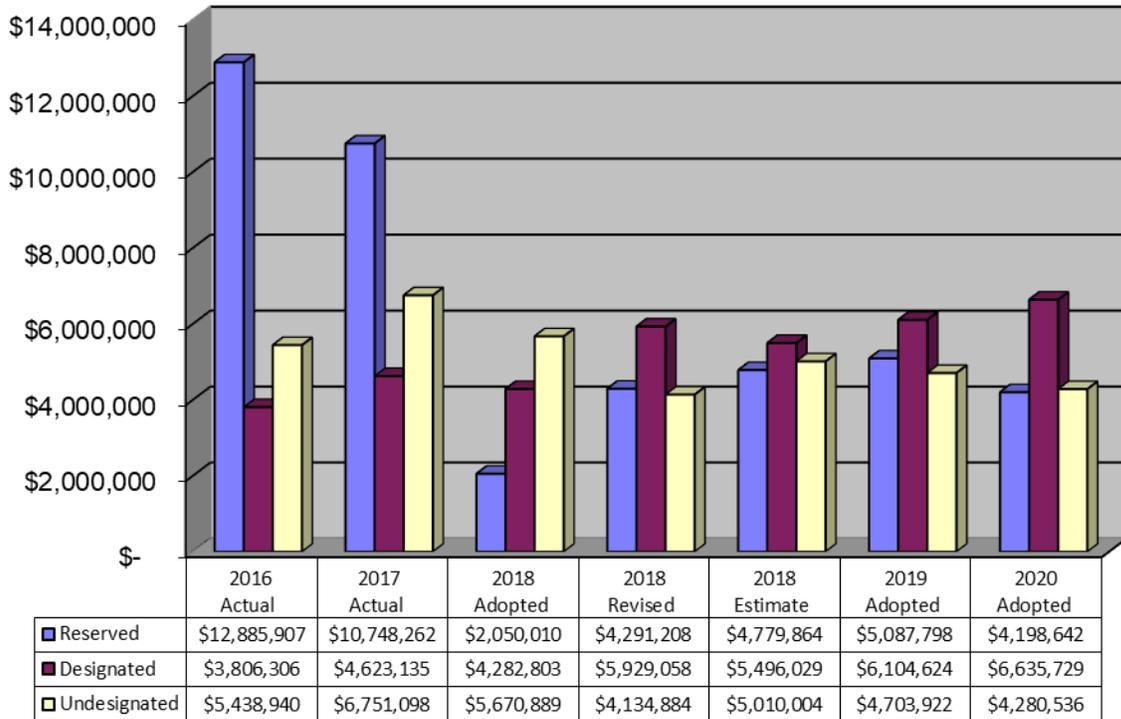
The second component of ending fund balances are those funds reserved for a specific purpose. These funds are not available for appropriation because they are legally restricted. Reserved monies are estimated to total \$5,087,798 for 2019, and \$4,198,642 for 2020. These funds are reserved for use in support of the City's Capital Improvement Plan, Streets Maintenance, and Surface Water Management.

### DESIGNATED ENDING FUND BALANCES

The third component of ending fund balances, totaling \$6,104,624 in 2019 and \$6,635,729 in 2020, are those monies that have been earmarked for the strategic reserve fund, replacement reserves, property

and liability insurance, Internal Service funds, Donations fund, Parks Fund, Development Services, Police and Public Safety. The purpose of the strategic reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters, or similar major, unanticipated events. Replacement reserves and insurance reserves are collected through charges to the City’s general fund and permit the accumulation of cash reserves for future replacement of the City’s assets to smooth out further budgetary impacts, and to provide insurance coverage through the Washington Cities Insurance Authority.

**ENDING FUND BALANCES  
2016-2020**



## REVENUE ASSUMPTIONS

The following provides the assumptions made to compute the major City revenues for upcoming 2019/2020 biennium. The revenue estimates are both conservative and realistic.

### TAXES

Tax revenues in 2019 are expected to decrease slightly from the 2018 year-end estimates. The increase in property taxes is limited to 1%. Sales tax and utility tax revenues are projected to remain stable when compared with 2018 year-end estimates. Real estate excise tax collections (REET) are anticipated to be 1,300,000 in 2019 with a small increase in 2020. The City has not included any construction related revenues from Town Center in the biennium.

	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
	<b>Actual</b>	<b>Actual</b>	<b>YE Estimate</b>	<b>Adopted</b>	<b>Adopted</b>
Property Tax	\$ 4,040,592	\$ 4,207,347	\$ 4,327,743	\$ 4,413,698	\$ 4,501,372
Sales Tax	2,822,033	2,610,398	2,605,000	2,626,000	2,652,260
Sales Tax - 1% for Parks	298,344	321,394	322,000	325,220	328,472
Liquor Excise Tax	150,566	157,112	160,441	168,695	170,382
Liquor Profits Tax	273,245	272,114	270,337	267,811	270,489
Criminal Justice Taxes	630,160	675,578	624,221	642,344	659,480
Admissions Tax	169,674	150,698	144,000	133,520	152,000
Utility Taxes	2,278,742	2,297,559	2,185,000	2,188,850	2,193,099
Leasehold Excise Tax	1,367	1,053	1,000	1,000	1,000
Gambling Tax	38,747	45,963	63,500	64,135	64,777
Real Estate Excise Tax	1,250,704	1,412,151	1,500,000	1,300,000	1,313,000
Fuel Tax	717,396	732,622	754,269	765,034	772,684
Total	\$ 12,671,570	\$ 12,883,989	\$ 12,957,511	\$ 12,896,307	\$ 13,079,016

### Property Taxes

The City of University Place portion makes up approximately 8% of the total bill received by property owners. Since the City currently has no voter-approved outstanding bonds, there is no voter-approved levy to support the annual debt service on that debt. The City's levy is therefore Council-approved. The adopted revenue estimates include a 1% increase in property taxes for both 2019 and 2020. In August 2010, the City Council approved a resolution dedicating the property tax to public safety and defined public safety expenses to include expenses for police services, court services, jail, city attorney's office, crime prevention, animal control, code enforcement and emergency management.

<b>2019 Total Property Tax per \$1,000 Assessed Value</b>		
State of Washington	Regular Levy Rate	\$ 2.62
County	Regular Levy Rate	\$ 1.20
Port	Regular Levy Rate	\$ 0.18
Regional Transit	Regular Levy Rate	\$ 0.21
Police (City of UP)	Regular Levy Rate	\$ 1.04
Fire District/EMS	Regular Levy Rate	\$ 1.76
Library	Regular Levy Rate	\$ 0.50
Fire District	Excess (Voted) Levy Rate	\$ 0.97
UP School District	Excess (Voted) Levy Rate	\$ 3.90
<b>Total</b>		<b>\$ 12.38</b>

### Sales Tax

Sales tax is one of the City's most economically sensitive revenue sources and one of the more volatile components of the General Fund budget. The 2019 sales tax budget is projected to increase slightly to \$2,626,000 when compared with the 2018 yearend estimate of \$2,605,000. The 2020 budget is projected to be \$2,652,260. The following table compares actual retail sales tax collections by industry sector between 2014 and 2018. Retail trade continues to generate the largest component of sales activity followed by Construction.

#### Sales Tax Collections by Category 2014 to 2018

Category	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual*
Retail Trade	\$ 824,621	\$ 912,942	\$ 960,435	\$ 1,045,050	
Services	34,769	51,998	48,243	55,448	
Construction	1,093,078	1,116,358	788,471	514,747	
Accommodation and Food Svce	235,942	311,755	258,812	269,039	
Information	179,205	170,517	170,637	169,489	
Arts, Entertain, Recreation	81,773	94,683	85,097	69,844	
Admin, Supp, Rmed Svces	52,938	66,649	70,518	78,153	
Transp/Warehousing/Utilities	7,494	5,975	2,129	1,690	
Wholesaling	93,666	83,788	89,315	96,421	
Manufacturing	35,091	40,430	25,584	58,021	
Other	103,269	291,276	115,853	121,668	
Finance/Insur/Real Estate	90,498	179,637	105,029	99,934	
Government	37,117	50,728	43,832	57,487	
<b>Total</b>	<b>\$ 2,869,461</b>	<b>\$ 3,376,736</b>	<b>\$ 2,763,955</b>	<b>\$ 2,636,991</b>	<b>\$ -</b>

\* Data not available at the time of printing

The 2019/2020 sales tax estimates consider recent trends in sales tax collections. The increase is attributable to favorable economic conditions affecting retail trade. As you can see, construction activity is very cyclical and subject to large swings as the economic climate improves or recedes.

The local sales tax rate is 9.9%. However, 15% of this additional sales tax within cities and towns is allocated to their respective counties and 1% is allocated to the State. For a county to fully share in a city's optional tax, it must impose the optional tax in the unincorporated area at a rate equal to that in the city. The City of University Place levies the full rate allowed by the state (1%), with 15% of this amount allocated to Pierce County and 1% allocated to State Department of Revenue. Therefore, the City's effective sales tax rate is .84% or 9.0% of the total sales tax rate (9.9%).

### Sales Tax Allocation

State of Washington	6.50%
Regional Transit Authority	1.40%
City of University Place	0.84%
Pierce Transit	0.30%
Public Transporations	0.30%
Pierce County	0.15%
Criminal Justice	0.10%
Pierce County Jail	0.10%
Parks	0.10%
Pierce County 911 Communications	0.10%
State Sales Tax Administration	0.01%
Total	9.90%

#### Sales Tax-Parks

In September 2000, the voters of Pierce County approved a sales and use tax increase equal to one-tenth of one percent (0.1%) within Pierce County to provide funds to acquire, improve, rehabilitate, maintain, or develop regional and local parks. Fifty percent of the funds are allocated to the Point Defiance Zoo and Northwest Trek. The remaining fifty percent of the funds are allocated on a per capita basis for parks to Pierce County (with a required match), the Tacoma Metropolitan Park District, and each city and town in Pierce County (except Tacoma). The City of University Place expects to receive \$325,220 and \$328,472 in 2019 and 2020, respectively. General Obligation Bonds totaling \$2.4 million were issued in 2001 to leverage this revenue source and make basic infrastructure improvements at Cirque Park, a 23-acre facility purchased in 1997. The City completed construction of this park in 2006.

#### Admissions Tax

Effective December 1, 1999, the City Council approved a 5% admissions tax on every person who pays an admission charge to any movie theater, golf course, entertainment or special events activity. The 2019 estimate for admission taxes is \$133,520. The 2020 estimate is \$152,000. The 2019 estimate is reduced to account for the closure of the golf course in early 2019 for maintenance.

#### Utility Tax

During the 1996 budget process and effective March 1, 1997, the City Council approved a 2.5% utility tax levy on the following utilities: cable television, cellular telephones, natural gas, refuse services, and regular telephone services. During the 1999/2000 mid-biennium budget review and effective December 1, 1999, the City Council approved a rate increase to 6%.

The 2019 and 2020 estimates for utility tax remain relatively flat at \$2,188,850 and \$2,193,099, respectively. The schedule below summarizes utility tax revenue collections and estimates between 2016 and 2020.

	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Estimate</b>	<b>2019 Adopted</b>	<b>2020 Adopted</b>
Gas	\$ 351,583	\$ 424,477	\$ 360,000	\$ 363,600	\$ 367,236
Solid Waste Garbage	375,103	385,962	365,000	368,650	372,337
Cable	700,818	705,477	680,000	686,800	693,668
Telephone	177,256	161,967	160,000	156,800	153,664
Cellular	492,136	439,941	440,000	431,200	422,576
Storm Drainage	181,846	179,735	180,000	181,800	183,618
<b>Total</b>	<b>\$ 2,278,742</b>	<b>\$ 2,297,559</b>	<b>\$ 2,185,000</b>	<b>\$ 2,188,850</b>	<b>\$ 2,193,099</b>

Real Estate Excise Tax (REET)

The real estate excise tax of 1.28% is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages, and other debts given to secure the purchase (RCW 82.46.010). In addition, cities and counties are also authorized to impose a second 0.25% tax. The City levies both the First ¼% and Second ¼% (Optional) REET. The following table illustrates the allocation of real estate excise taxes between the State, County, and City of University Place.

<b>Real Estate Excise Tax</b>	
Public Works Assistance	0.08%
Pierce County Administration	0.02%
City Assistance	0.02%
State of Washington General Fund	1.16%
<b>Total</b>	<b>1.28%</b>
City of University Place First 1/4% Real Estate Excise Tax Account	0.25%
City of University Place Second 1/4% Real Estate Excise Tax Account	0.25%
<b>Grand Total</b>	<b>1.78%</b>

The First ¼% Real Estate Excise Tax (REET) must be spent solely on capital projects that are listed in the capital facilities element of the City’s comprehensive plan. The City has adopted and relied upon its Parks, Recreation, and Open Space Comprehensive Plan element as the foundation for allocating these funds to debt service for qualified projects.

The Second ¼% Real Estate Excise Tax must also be spent solely on capital projects. Capital projects are defined as those public works projects of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems; and the planning, construction, reconstruction, repair, rehabilitation, or improvement of parks. The acquisition of land for parks is not a permitted use of these funds.

Given REET revenues are very cyclical and subject to certain fundamental economic changes that do not occur at the same point every year, the 2019 and 2020 estimates are projected to total \$1,300,000 and \$1,313,000 respectively.

**State Shared Revenues**

The state shares fuel and liquor tax revenues with cities and towns after deductions for various purposes have been made. State shared revenues are projected to increase in 2019 and 2020.

**Permits and Licenses**

This category consists of franchise fees, business license fees, pet license fees, and revenue generated by the Development Services Division. Included in this category are building permits, mechanical permits, plumbing permits, right-of-way permits and fire fees.

	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 YE Estimate</b>	<b>2019 Adopted</b>	<b>2020 Adopted</b>
Franchise Fees	\$ 2,550,752	\$ 2,954,242	\$ 3,078,683	\$ 3,018,523	\$ 3,048,708
Business License Fees	89,830	96,255	95,000	95,950	96,910
Pet License Fees	48,852	45,990	51,510	52,025	52,545
Alarm Permit Fees	9,016	7,625	6,500	6,500	6,500
Development Services Fees	717,693	1,168,231	756,367	937,652	500,794
<b>Total</b>	<b>\$ 3,416,143</b>	<b>\$ 4,272,343</b>	<b>\$ 3,988,060</b>	<b>\$ 4,110,650</b>	<b>\$ 3,705,457</b>

The 2019 revenue projections include \$3,018,523 for franchise fees. The 2020 estimate is projected to increase to \$3,048,708. Franchise fees include water and electric fees from Tacoma Public Utilities and sewer fees from Pierce County Sewer. Franchise fee projections also include franchise fees from Comcast Cable, Click! Cable Network for the right to use the City’s right-of-way. These cable TV franchise fees are governed by federal law and are levied at a rate of 5% of gross revenues with 80% of the revenue remitted directly to the City and the remaining 20% remitted to the Rainier Cable Commission in support of Public, Education, and Government (PEG) cable programming.

The City also collects refuse franchise fees, primarily from University Place Refuse, Inc., which serves most of the City. However, the City also collects refuse franchise fees from Lakewood Refuse, which serves a small portion of the City. Refuse franchise fees are levied at a rate of 5.0% of gross revenues.

**Development Services Fees**

The revenue projections include \$937,652 in 2019 and \$500,794 in 2020 for development services fees. These fees consist of building permit fees, plumbing permit fees, mechanical permit fees, right-of-way fees, plan check fees, and fire fees issued through the City’s Development Services Division.

**Other Revenues**

Surface Water Management Fees, which are restricted funds, are projected to be \$2,824,000 in 2019 and are projected to increase to \$2,852,240 in 2020.

The SWM Administrative Fee transfer to the general fund covers general governmental services and is projected at \$553,089 in 2019 and \$559,630 in 2020. The overhead rate used is 16.5% and was

determined using a study performed by Management Consultants to establish a rate that would meet federal OMB regulations.

Court Fees, received as part of our contract with the City of Lakewood, are projected to be \$72,100 in 2019 and \$74,263 in 2020.

The City pools its available cash and invests the money in the State pool. Additionally, a small portion of undesignated cash is invested government bonds. All interest income is deposited into the General Fund.

Interfund transfers are contributions from one City fund to another in support of the activities of the receiving fund. The interfund transfers are needed because tax revenue received in one state mandated fund may be needed to pay for costs charged to another fund, as with the CIP capital construction. Other transfers are required when the revenues available are insufficient to pay the costs associated with that activity, as is the case with the transfer of general fund dollars to the Parks and Recreation Fund.

## ECONOMIC CONDITIONS AND OUTLOOK FOR THE FUTURE

### Overview

The City is committed to continued overall low tax levels, higher services, capital improvements, and financial stability. This is the City of University Place's vision and our budget for 2017-2018. The objective of this outlook is to provide the best estimate of the effect of program and economic conditions on the biennial and subsequent year budgets. It is particularly valuable in showing the relationship and effect on major components of the City's financial system and in summarizing otherwise widely disbursed information on national, regional and local economic trends.

### Economic Trends

#### National

Both the national economy and the Puget Sound region continue to flourish. The US Bureau of Economic Analysis reported that the Real Gross Domestic Product increased 3.4 percent in the third quarter of 2018. The Bureau of Labor Statistics reported that from December 2017 to December 2018, the Consumer Price Index for All Urban Consumers (CPI-U) fell 0.1 percent on a seasonally adjusted basis; rising 1.9 percent over the last 12 months, not seasonally adjusted.

A strong regional economy, higher priced real estate in King County, and moderate mortgage rates have combined to help housing sales activity in Pierce County. Housing activity in Pierce County slowed in 2018. New listings declined 1.4 percent compared to 2017, with closed sales falling 5.2 percent. Active listing in the fourth quarter of 2018 were 13.4 percent lower than a year earlier, leaving the county's housing market with 1.7 months of inventory, compared to 1.3 months of inventory in the fourth quarter of 2017.

The National Unemployment Rates rose to 3.9 percent and approximately 312,000 jobs were created in December 2018 according to the Bureau of Labor Statistics. Unemployment in Pierce County fell to a post-recession low of 4.4 percent in September 2018, with average unemployment estimated to be 5.2 percent for the full year. Given the seasonal variability, quarterly unemployment is expected to range from 4.5 to 5.7 percent through 2019.

#### City of University Place

University Place saw a decrease in new single-family construction in 2018. The city issued 42 new single-family residence permits in 2018, compared to a higher than normal 118 issued in 2017. Development activity in University Place is still showing mild strength with several large housing developments and the remodeling of existing homes.

The City's economic development strategy continues to focus on broadening and growing the City's tax base to ensure continued city services. Since the City implemented an aggressive economic development program five years ago, several successful initiatives were launched. The strategies have included the more visible and significant projects such as Town Center and the redevelopment of larger commercial areas, as well as business assistance and networking programs targeting small to moderate sized businesses, including the half of U.P. businesses that are home-based.

The total number of licensed businesses in the City increased to 1,463 in 2018 from 1,406 in 2017. Our top categories of businesses include medical, dental and optical; restaurants and cafes; and personal care salons and spas. University Place continues to have a strong services sector and education sector.

The top ten employers in University Place in 2018 were:

- |   |                             |
|---|-----------------------------|
| 1. The University Place School District | 6. Pierce County Government |
| 2. Franciscan Health System             | 7. Charles Wright Academy   |
| 3. Fred Meyer Stores                    | 8. Kemper Sports            |
| 4. West Pierce Fire & Rescue.           | 9. Soundcare, Inc.          |
| 5. Whole Foods                          | 10. Safeway Stores, Inc.    |

2018 told a continuing tale of stability and moderate growth that has been the City's story since its recovery from the Great Recession. The City has sustained healthy financial reserves, maintained structurally balanced operations, and met all its legal and financial obligations. The City has achieved this primarily through conservative financial practices. But the City also has benefited from modest economic development gains.

The City has completed the design of tenant improvements in its previously constructed Civic Building. Construction of the improvements began in the fourth quarter of 2018 and are scheduled to be completed in the first half of 2019. The City's move to the Civic Building will facilitate the sale of the existing City Hall site, which will be redeveloped pursuant to an agreement with the City's Town Center preferred developer.

Significant development within the City's Town Center continued in 2018. Lot 4, which was completed in 2017 and includes two single-story buildings with a total of 17,000 square feet of retail space, was occupied by several tenants in 2018. Construction of a five-story mixed use building continues at the corner of Bridgeport Way and 37<sup>th</sup> St. The project includes 10,000 square foot of commercial space and 125 apartments above two-stories of underground parking. The projected is expected to be completed in 2019.

The City also sold an additional lot within the City's Town Center in 2018. Lot 3 sold for \$597,300. Construction on the first half of Lot 3 started in 2018 and will be completed in 2019. This first half of the project will include over 17,000 square feet of retail space.

Chambers Bay Golf Course – This championship caliber 18-hole links style regional destination golf course opened in June 2007 to rave reviews. The course has hosted the 2010 U.S Amateur Open Golf Tournament and the 2015 U.S. Open. Both were highly successful. The golf course is part of the overall Chambers Creek Master Site Plan that includes walking and bike trails, botanical gardens, boat launch, off-leash dog park, ballfields, playgrounds and a pedestrian bridge over the railroad that opened two miles of beach along the Puget Sound to public access.

The combination of these great successes and the Council's commitment to responsible governance have already produced results. The City's finances are on stronger ground than they have been in a decade. We fully expect that this dramatic turnaround will continue in 2019 and beyond, and the City will continue to be a community of choice in Pierce County.

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# OPERATING EXPENDITURES BY DEPARTMENT

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**KOBAYASHI PROPERTY**

**PHOTO INFORMATION: KOBAYASHI PROPERTY**

The Kobayashi Property is a 5.5-acre, heavily wooded site at the confluence of Leach and Chambers Creeks. The City was able to purchase this property in 2001 with monies received from Pierce County Conservation Futures and the Inter Agency Committee for Outdoor Recreation (IAC).

## CITY COUNCIL

### Mission and Responsibilities

The seven-member City Council is responsible to all citizens for policy direction, City legislation, and governance of the community. The Council Members are elected at-large by position. The Council selects from its members a Mayor and a Mayor Pro-Tem as Council Officers to preside at Council meetings and to sign orders of the Council. The Council Members represent the overall community at various intergovernmental meetings and community events. The Mayor and Council appoint the City's advisory boards and commissions. The Council appoints a City Manager to carry out its policies, and to oversee day-to-day operations.

### Goals/Major Objectives

- A safer, more livable community
- Increased community economic vitality
- Better financial conditions
- Greater citizen trust and confidence

### Highlights and Changes

- Develop policy to support Goals
- Better infrastructure
- Improved public safety
- A full-service, self-sufficient community
- Improved business climate

	2016	2017	2018			2018	2018
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ 122,976	\$ 122,976	\$ 122,976	\$ 122,976	\$ 122,976	\$ 122,976	\$ 122,976
Benefits	26,312	25,460	24,758	26,358	26,662	28,356	28,370
Supplies	2,393	5,202	4,700	4,700	2,856	4,700	4,700
Services & Charges	14,752	23,816	21,887	42,687	44,899	41,712	41,712
<b>Total Operating Expenditures</b>	<b>\$ 166,433</b>	<b>\$ 177,454</b>	<b>\$ 174,321</b>	<b>\$ 196,721</b>	<b>\$ 197,393</b>	<b>\$ 197,744</b>	<b>\$ 197,758</b>
<b>Personnel</b>							
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Mayor Pro-Tem	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Councilmembers	5.00	5.00	5.00	5.00	5.00	5.00	5.00

## CITY MANAGER

### Mission and Responsibilities

The City Manager is the City's Chief Executive Officer responsible to the City Council for implementing Council policy, and for the overall management and administration of the City's operations and capital programs. The City Manager's Office is also responsible for Community and Intergovernmental relations. Community Events and Beautification are also part of the City Manager Department.

### Goals/Major Objectives

- Implement 2019/2020 Council goals
- Monitor and manage City budget
- Enhance and support economic stability
- Successful community and government relations

### Highlights and Changes

- Lead staff according to the 2019/2020 Council Goals as defined by the City Council
- Provide services and capital programs at budgeted service levels

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ 225,551	\$ 242,122	\$ 246,799	\$ 246,799	\$ 267,493	\$ 286,113	\$ 306,106
Benefits	88,680	95,473	102,937	102,937	104,478	113,766	122,686
Supplies	9,750	3,329	2,550	2,550	1,963	2,550	2,550
Services & Charges	25,271	76,128	41,555	83,366	79,791	45,180	45,180
Internal Service Charges	23,160	38,316	47,391	47,391	48,060	54,216	52,097
Beautification	27,072	59,789	29,500	29,500	29,500	29,500	29,500
Community Events	80,269	44,432	29,500	29,500	49,853	49,853	53,853
<b>Total Operating Expenditures</b>	<b>\$ 479,753</b>	<b>\$ 559,589</b>	<b>\$ 500,232</b>	<b>\$ 542,043</b>	<b>\$ 581,138</b>	<b>\$ 53,853</b>	<b>\$ 103,853</b>
<b>Personnel</b>							
Full Time Equivalents	2.00	2.00	2.00	2.00	2.00	2.00	2.00

## CITY ATTORNEY

### Mission and Responsibilities

The City Attorney provides legal advice to the Council, City staff, and other City officials. The City Attorney's office reviews City ordinances, resolutions and contracts, advises Council and staff at public meetings, and assists in the review of long-range planning and land use development proposals. This Office strives to ensure that City actions are legally defensible, comply with current law, and minimize exposure to adverse judgments. The Office also supports the City's risk management and economic development programs.

### Goals/Major Objectives

- Support City efforts for fair and consistent enforcement of land use and other codes, and provide timely and appropriate input to the City's long-range planning activity
- Draft and review contracts, franchises, interlocal agreements, City policies, and other documents
- Support the City's risk management program, and represent City interests in administrative hearings and litigation
- Draft, review and interpret all City legislation

### Highlights and Changes

- Continued emphasis on improving public safety regulations, code enforcement and economic development

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ 216,111	\$ 232,595	\$ 232,433	\$ 232,433	\$ 204,245	\$ 218,275	\$ 231,263
Benefits	72,326	75,602	83,516	83,516	75,977	82,970	88,626
Supplies	586	895	1,395	1,395	800	1,145	1,145
Services & Charges	20,609	15,178	44,800	44,800	45,400	46,750	46,750
Intergovernmental	85	1,433	1,300	1,300	800	1,500	1,500
Internal Service Charges	23,160	38,316	47,391	47,391	48,060	54,216	50,097
<b>Total Operating Expenditures</b>	<b>\$ 332,877</b>	<b>\$ 364,019</b>	<b>\$ 410,835</b>	<b>\$ 410,835</b>	<b>\$ 375,282</b>	<b>\$ 404,856</b>	<b>\$ 419,381</b>
<b>Personnel</b>							
Full Time Equivalents	2.00	2.00	2.00	2.00	2.00	2.00	2.00

## EXECUTIVE DIRECTOR – FINANCE AND ADMINISTRATIVE SERVICES

### Mission and Responsibilities

Finance & Administrative Services, which provides administrative services support to the community and City departments, consists of one department (Finance) and two divisions (City Clerk and Communications & Information Technology). The Finance & Administrative Services Director’s Office is responsible for coordinating the City’s administrative services, leading the City’s intergovernmental and community outreach efforts, and supporting the City Council’s and City Manager’s major strategic initiatives.

### Goals/Major Objectives

- Direct Finance & Administrative Service Department in support of major Council initiatives.
- Assist the Council and City Manager in support of City’s community outreach goals.
- Support the Council in City’s intergovernmental relations efforts.

### Highlights and Changes

- Support Council’s economic development efforts in developing incentives based on various revenue models

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ 82,275	\$ 87,710	\$ 92,557	\$ 92,557	\$ 89,582	\$ 98,701	\$ 102,571
Benefits	23,856	25,482	28,286	28,286	26,872	28,907	29,636
Supplies	111	126	100	100	125	125	125
Services & Charges	575	2,834	1,775	1,775	1,550	1,550	1,550
Internal Service Charges	6,948	11,495	14,218	14,218	14,418	16,266	15,029
<b>Total Operating Expenditures</b>	<b>\$ 113,765</b>	<b>\$ 127,647</b>	<b>\$ 136,936</b>	<b>\$ 136,936</b>	<b>\$ 132,547</b>	<b>\$ 145,549</b>	<b>\$ 148,911</b>
<b>Personnel</b>							
Full Time Equivalents	0.60	0.60	0.60	0.60	0.60	0.60	0.60

## FINANCE AND BUDGET

### Mission and Responsibilities

Finance and Budget is responsible to the City Manager for accounting, budget, purchasing, risk management, fleet management, debt management, grants management and investment of public funds. The department prepares all the City's financial reports, including the Comprehensive Annual Financial Report, monthly cash flow worksheets and quarterly financial reports. These reports are used by the City Council, regulatory agencies, and the public to evaluate the overall financial status of the City. Finance also provides budget development support to staff in preparation of the biennial budget.

### Goals/Major Objectives

- Enhance Economic Stability by maintaining current service levels and capital on a pay-as-we-go basis
- Continue improving financial processes and systems to reduce errors and increase efficiency
- Provide financial analyses that help shape City policy and decision-making
- Increase City financial viability and enhance City's reserves
- Continue to update long-term financial forecast
- Review and update financial policies when needed

### Highlights and Changes

- Implementing Fixed Asset tracking software to better track and maintain assets

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ 287,450	\$ 300,143	\$ 311,156	\$ 311,156	\$ 322,091	\$ 345,433	\$ 369,872
Benefits	111,032	114,467	129,935	129,935	119,017	147,221	157,643
Supplies	850	1,526	4,000	4,000	1,815	6,550	6,550
Services & Charges	125,671	108,178	124,075	124,075	111,865	132,676	132,420
Intergovernmental	67,570	66,809	77,000	77,000	73,256	76,819	77,320
Internal Service Charges	41,450	68,249	86,234	86,234	84,545	97,578	89,871
<b>Total Operating Expenditures</b>	<b>\$ 634,022</b>	<b>\$ 659,372</b>	<b>\$ 732,400</b>	<b>\$ 732,400</b>	<b>\$ 712,589</b>	<b>\$ 806,277</b>	<b>\$ 833,676</b>
<b>Other Financing Uses:</b>							
Fleet Fund	213,632	253,572	177,125	176,700	176,700	207,950	236,375
Risk Management Fund	129,176	125,469	153,342	155,350	128,217	145,800	151,337
Debt Service Fund	3,492,379	3,410,449	3,345,037	3,345,287	3,345,287	3,334,564	3,326,164
Arterial Street Fund	207,718	119,402	209,462	244,188	244,188	216,666	219,915
Reet Fund	1,470,875	1,309,772	1,219,386	1,468,659	1,468,659	1,488,594	1,475,856
Traffic Impact Fee Fund	-	500,000	-	279,952	279,952	-	800,000
Transportation Benefit District Fund	710,420	400,000	404,000	595,032	595,032	50,000	-
LRF Fund	476,187	403,209	500,000	2,138,684	2,138,684	500,000	500,000
Interfund Transfers - GF	5,999,466	5,898,972	4,366,710	8,077,817	7,728,267	5,220,459	5,398,494
Interfund Transfers & Debt - SWM	1,984,922	2,979,799	1,219,827	3,192,654	3,169,636	1,582,825	1,076,776
Donations Fund	23,979	11,199	-	23,489	23,489	-	-
Contingency	-	-	50,000	260,459	260,459	274,859	-
<b>Total Other Financing Uses</b>	<b>\$ 14,708,754</b>	<b>\$ 15,411,843</b>	<b>\$ 11,644,889</b>	<b>\$ 19,958,271</b>	<b>\$ 19,558,570</b>	<b>\$ 13,021,717</b>	<b>\$ 13,184,917</b>
<b>Personnel</b>							
Full Time Equivalents	3.50	3.50	3.50	3.50	3.50	3.50	3.50

## CITY CLERK/RECEPTION

### Mission and Responsibilities

The City Clerk’s Office is responsible for the support of City Council meetings. Support includes the creation of agendas, packets, minutes, and noticing of all public meetings. The City’s Municipal Code and the Policies and Procedures Manual are maintained by this Office. The City Clerk’s Office is also responsible for City-wide records management, public records requests, business licensing and the reception desk.

### Goals/Major Objectives

- Council meetings are supported and accurately recorded
- Public records requests are processed in accordance with State laws
- City-wide records are maintained in compliance with all applicable laws
- Efficient and courteous customer service is provided to the public

### Highlights and Changes

- Increase the use of technology for more efficient operations
- Work with departments to reduce records retention costs

Expenditure by Object	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
Salaries & Wages	\$ 175,812	\$ 187,931	\$ 198,171	\$ 198,171	\$ 201,719	\$ 216,086	\$ 230,089
Benefits	95,348	67,526	75,138	75,138	71,364	77,567	82,348
Supplies	596	602	900	900	452	1,200	1,200
Services & Charges	15,922	16,744	21,580	33,334	29,507	63,580	23,580
Intergovernmental	-	-	100	100	-	100	100
Internal Service Charges	31,845	52,684	65,162	65,162	66,082	83,232	68,473
Election Services	48,670	101,555	60,000	60,000	62,000	101,175	64,200
<b>Total Operating Expenditures</b>	<b>\$ 368,193</b>	<b>\$ 427,042</b>	<b>\$ 421,051</b>	<b>\$ 432,805</b>	<b>\$ 431,124</b>	<b>\$ 542,940</b>	<b>\$ 469,990</b>
<b>Personnel</b>							
Full Time Equivalents	2.75	2.75	2.75	2.75	2.75	2.75	2.75

## COMMUNICATIONS/UPTV

### Mission and Responsibilities

The Communications Division is dedicated to serving the public’s needs of providing current information about what is happening in their community and where to go for city services via print, website, television and digital technologies. This is accomplished by helping City staff achieve their communications objectives in a timely, responsive manner with a high degree of professionalism.

The primary responsibilities of the Communications Division include: facilitation and management of the City’s “Headlines” electronic newsletter; facilitation and production of programming for University Place Television, a 24/7 government channel available citywide on Click! Channel 12 and Comcast Channel 21; development and maintenance of the University Place website; facilitation of the City’s social media outlets; and advancement of the City’s image, identity, projects and programs through the use of available media platforms and digital technologies.

### Goals/Major Objectives

- Communicate timely and current information to citizens through City print and electronic publications, website, UPTV and social media
- Promote the City as a livable, desirable destination and align messages with City Council visions
- Enhance the City’s brand, image and identity during the implementation of messaging for print and electronic publications, website, UPTV and social media
- Provide support for city events, activities and projects, including event promotion and recording, and community outreach

### Highlights and Changes

- Continue coverage of Regular Council Meetings twice monthly
- Continue bi-weekly production of “Headlines” electronic newsletter
- Continue timely and appropriate City messaging through social media platforms and digital technologies
- Provide support for the City’s website to ensure that CityofUP.com is reflective of the City’s image, identity, projects and programs

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ 79,858	\$ 78,497	\$ 93,470	\$ 93,470	\$ 87,366	\$ 98,431	\$ 103,641
Benefits	27,347	31,752	31,236	31,236	34,309	37,376	40,062
Supplies	1,492	6,121	3,100	3,100	1,700	6,600	2,600
Services & Charges	117,359	114,721	146,425	160,327	116,574	149,020	151,140
Capital	-	-	21,000	342,597	342,597	37,000	21,000
Intergovernmental	3,036	3,036	3,200	3,200	3,200	3,200	3,200
Internal Service Charges	11,581	19,158	23,696	23,696	24,030	27,108	25,050
<b>Total Operating Expenditures</b>	<b>\$ 240,673</b>	<b>\$ 253,285</b>	<b>\$ 322,127</b>	<b>\$ 657,626</b>	<b>\$ 609,776</b>	<b>\$ 358,735</b>	<b>\$ 346,693</b>
<b>Personnel</b>							
Full Time Equivalents	1.00	1.00	1.00	1.00	1.00	1.00	1.00

## INFORMATION TECHNOLOGY (IT)

### Mission and Responsibilities

A successful IT staff will lead and support this City's organization in the appropriate application of existing and emerging technologies required to effectively and efficiently share and protect information, and to develop, operate and maintain a secure and stable IT infrastructure that will enhance and enable its staff, managers, and officials to provide the highest level of service to the citizens of the City of University Place.

### Goals/Major Objectives

- Maintain cost efficient, reliable and secure network and computer services
- 311/CRM (Citizen Request Management) implementation
- Office 365 continued adoption and development
- SharePoint Online development and migration
- ECM (Electronic Content Management) implementation
- City website hosting update
- Implement new Permitting/Land Use/Code Enforcement software
- Develop plan for future ERP solution

### Highlights and Changes

- Office 365 expansion
- 311/CRM system

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ 212,610	\$ 227,183	\$ 244,251	\$ 244,251	\$ 246,674	\$ 264,693	\$ 281,895
Benefits	64,996	41,854	92,442	92,442	93,730	102,073	109,152
Supplies	73,299	133,961	59,700	120,900	109,340	97,372	90,120
Services & Charges	275,028	260,859	363,030	520,657	546,509	629,712	556,197
Capital	-	-	99,000	363,500	363,500	336,000	40,000
Other Financing Uses	56,892	60,910	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 682,823</b>	<b>\$ 724,767</b>	<b>\$ 858,423</b>	<b>\$ 1,341,750</b>	<b>\$ 1,359,753</b>	<b>\$ 1,429,850</b>	<b>\$ 1,077,364</b>

### **Personnel**

Full Time Equivalents	3.00	3.00	3.00	3.00	3.00	3.00	3.00
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## PUBLIC WORKS MAINTENANCE & OPERATIONS

### Mission and Responsibilities

The mission of Public Works Operations is to protect and maintain the City's infrastructure and assets, including all public rights of way. This division ensures the safe and efficient functionality of our streets, sidewalks, storm drainage, and public facilities.

### Goals/Major Objectives

- Respond to all citizen concerns within 48 hours
- Repair and maintain all City infrastructures ensuring safe mobility and protecting City assets
- Repair and maintain City owned Facilities: City Hall, Windmill Village, Civic Building, Public Works Facility and Town Center properties

### Highlights and Changes

- Perform 300 tons of street asphalt patching
- Perform 1,500 gallons of asphalt crack sealing
- Maintain 2,800 street trees
- Maintain 1,301 streetlights
- Maintain 1,196,775 square feet of landscaping
- Maintain 4,500 storm drainage structures

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ 604,534	\$ 689,441	\$ 727,536	\$ 727,536	\$ 741,098	\$ 824,878	\$ 863,793
Benefits	239,040	285,829	351,651	351,651	328,871	381,965	400,279
Supplies	133,618	167,727	186,500	186,500	166,700	185,500	185,500
Services & Charges	308,181	422,523	432,118	428,518	433,641	431,820	436,042
Intergovernmental	145,587	159,458	200,365	200,365	211,365	691,210	837,165
Internal Service Charges	153,491	258,187	295,700	295,700	308,519	365,114	350,215
<b>Total Operating Expenditures</b>	<b>\$ 1,584,451</b>	<b>\$ 1,983,165</b>	<b>\$ 2,193,870</b>	<b>\$ 2,190,270</b>	<b>\$ 2,190,194</b>	<b>\$ 2,880,487</b>	<b>\$ 3,072,994</b>
<b>Personnel</b>							
Full Time Equivalents - Maintenance & Operations	8.20	8.20	9.30	9.30	9.30	10.30	10.30

## PARKS MAINTENANCE

### Mission and Responsibilities

The mission of Parks Operations is to enrich and enhance the quality of life within the community by protecting and maintaining a comprehensive park system. Parks properties include: Adriana Hess Wetland Park, Brookside Park, Cirque Park, Colegate Park, Colegate Playground, Conservation Park, Creekside Park, Curran Apple Orchard Park, Homestead Park, Kobayashi Park, Leach/Peach Creek Corridor, Paradise Pond Park, Riconosciuto Open Space, Sunset Terrace Park, UPP Play Area and Woodside Pond. The facilities, parks and open spaces allow for a variety of leisure time opportunities to meet the diverse needs of the community.

### Goals/Major Objectives

- Respond to all of citizen concerns within 36 hours
- All parks are safe, clean, inviting and useable
- Strengthen community image and sense of place

### Highlights and Changes

- Operate & Maintain 133.02 acres of parks and open space including three restroom facilities and three picnic shelters
- Maintain 750,670 square feet of turf and landscape

	2016		2017			2018			2019		2020	
	Actual	Actual	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted	Adopted	Adopted	
<b>Expenditure by Object</b>												
Salaries & Wages	\$ 159,139	\$ 178,039	\$ 194,973	\$ 194,973	\$ 197,112	\$ 210,972	\$ 224,713					
Benefits	78,701	90,355	93,395	93,395	98,149	104,782	111,089					
Supplies	30,720	21,082	43,900	43,900	43,420	43,900	43,900					
Services & Charges	139,334	141,158	145,819	145,819	150,621	163,766	164,266					
Intergovernmental	91,159	110,533	111,365	111,365	111,365	112,114	112,755					
Internal Service Charges	39,060	68,087	94,977	94,977	83,762	93,425	87,247					
<b>Total Operating Expenditures</b>	<b>\$ 538,113</b>	<b>\$ 609,254</b>	<b>\$ 684,429</b>	<b>\$ 684,429</b>	<b>\$ 684,429</b>	<b>\$ 728,959</b>	<b>\$ 743,970</b>					
<b>Personnel</b>												
Full Time Equivalents	3.00	3.00	3.00	3.00	3.00	3.00	3.00					

## PROPERTY MANAGEMENT

### Mission and Responsibilities

The Property Management Division is responsible for maintaining, planning, generating rent revenues and management of the operating and capital costs of the city owned facilities and properties. Creating a safe and comfortable environment for employees and citizens through timely support, improvements and maintenance is the focus for the City Hall property.

### Goals/Major Objectives

- Maximize income, minimize and recover operating costs
- Buildings maintained in a timely manner
- Strengthen community image and sense of place

### Highlights and Changes

- Town Center properties managed consistent with the construction schedule
- Maintenance and Operation of City Hall and other City facilities
- Support of the City’s special events furthering community involvement

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ -	\$ 55,753	\$ 79,332	\$ 79,332	\$ 64,595	\$ 67,978	\$ 59,183
Benefits	-	55,999	39,455	39,455	24,899	26,740	28,624
Supplies	-	15,749	40,600	40,600	23,668	36,277	29,324
Services & Charges	-	470,163	586,344	580,007	549,231	602,276	533,432
<b>Total Operating Expenditures</b>	<b>\$ -</b>	<b>\$ 597,664</b>	<b>\$ 745,731</b>	<b>\$ 739,394</b>	<b>\$ 662,393</b>	<b>\$ 733,271</b>	<b>\$ 650,563</b>
<b>Personnel</b>							
Full Time Equivalents	n/a	0.70	0.70	0.70	0.70	0.70	0.70

## ENGINEERING

### Mission and Responsibilities

Engineering Services is responsible for managing transportation and surface water management capital improvement projects; providing transportation planning and design; administering the development engineering permits and activities; and performing the City's field engineering support. Engineering Services also collects and analyzes traffic data, responds to citizen concerns related to transportation and surface water management, applies for and administers grants for capital projects, and maintains required bridge inspection program.

### Goals/Major Objectives

- Improve the City's transportation system for all modes of travel
- Seek out grant opportunities for funding of transportation improvements
- Review and update the City's Transportation Improvement Plan and Surface Water Management Plan

### Highlights and Changes

- Storm water management continues to be a point of emphasis, including NPDES II permit compliance
- Major grant funded projects: Cirque Drive/56<sup>th</sup> St Phase 3; Bridgeport Overlay; 35<sup>th</sup> Street Improvements; and 67<sup>th</sup> Ave Improvements

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ 290,752	\$ 400,413	\$ 604,360	\$ 604,360	\$ 466,813	\$ 504,747	\$ 531,524
Benefits	114,329	139,484	259,815	259,815	205,103	226,914	243,569
Supplies	5,149	4,118	22,150	22,150	13,081	22,550	22,550
Services & Charges	10,040	58,370	67,900	67,900	64,269	78,700	78,700
Intergovernmental	37,523	32,954	72,000	72,000	72,000	77,000	77,000
Internal Service Charges	79,152	105,973	129,196	129,196	133,684	147,972	138,255
<b>Total Operating Expenditures</b>	<b>\$ 536,945</b>	<b>\$ 741,312</b>	<b>\$ 1,155,421</b>	<b>\$ 1,155,421</b>	<b>\$ 954,950</b>	<b>\$ 1,057,883</b>	<b>\$ 1,091,598</b>
<b>Personnel</b>							
Full Time Equivalents	4.18	5.01	5.01	5.01	5.01	5.01	5.01

## DIRECTOR’S OFFICE – COMMUNITY & ECONOMIC DEVELOPMENT

### Mission and Responsibilities

Community and Economic Development consists of three departments (Economic Development, Police and Public Safety and Development Services) and one division (Human Resources). The Community & Economic Development Director’s Office is responsible for coordinating higher level management and support to Department Directors and Managers to ensure implementation of Council goals and City Manager initiatives and directives.

### Goals/Major Objectives

- Ensure completion of current Council goals and City Manager initiatives
- Provide coordination and interpretation of policies as they apply to Department work plans

### Highlights and Changes

- Implementation of new Council directives to include staffing changes (new detective) and completion of new police station
- Implement Regional Growth Center Subarea Plan Action Plan

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ 68,202	\$ 72,366	\$ 74,720	\$ 74,720	\$ 77,510	\$ 81,807	\$ 84,298
Benefits	17,794	19,213	20,870	20,870	20,788	22,219	23,239
Supplies	-	324	375	375	225	375	375
Services & Charges	2,545	154	3,985	3,985	2,214	3,800	3,800
Intergovernmental	-	-	-	-	-	-	-
Internal Service Charges	5,790	9,579	11,847	11,847	12,015	13,554	12,524
<b>Total Operating Expenditures</b>	<b>\$ 94,331</b>	<b>\$ 101,636</b>	<b>\$ 111,797</b>	<b>\$ 111,797</b>	<b>\$ 112,752</b>	<b>\$ 121,755</b>	<b>\$ 124,236</b>
<b>Personnel</b>							
Full Time Equivalents	0.50	0.50	0.50	0.50	0.50	0.50	0.50

## ECONOMIC DEVELOPMENT

### Mission and Responsibilities

The Economic Development Office implements the Council adopted Biennium Goals related to economic development and the Economic Development Strategic Action Plan. This Office is charged with expanding the City’s tax base and employment and increasing private investment through business growth and development. The Office provides business assistance to retain and expand local businesses, and redevelopment of targeted commercial hubs including Town Center. The Office also facilitates and participates in discussions with property owners and developers to encourage optimal land use within the Regional Growth Center Subareas. The Office works in partnership with other organizations to encourage business networking, marketing, and interaction. The Economic Development Office takes every opportunity to promote and market the community as a great place for business.

### Goals and Major Objectives

- Focus on business retention and expansion
- Increase jobs and employment opportunities for residents
- Expand retail base and shopping opportunities for UP residents
- Promote the full utilization of commercial properties within the City
- Implement the Comprehensive Plan to accommodate growth and ensure a high quality of life for UP residents
- Maintain and encourage business networking, interaction and marketing

### Highlights and Changes

- Assist in implementing recommendations for sub-area districts including facilitation of property owner discussions
- Emphasis on business outreach focused on retention and expansion
- Emphasis on supporting the continued development of the Village at Chambers Bay and other Town Center properties

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ 102,172	\$ 108,166	\$ 113,478	\$ 113,478	\$ 115,340	\$ 123,118	\$ 127,040
Benefits	36,127	38,396	42,752	42,752	40,159	43,458	45,896
Supplies	656	929	625	625	1,309	1,325	1,145
Services & Charges	9,614	12,999	35,211	75,041	73,975	39,911	39,911
Intergovernmental	-	-	-	-	-	-	-
Internal Service Charges	11,581	19,158	23,696	23,696	24,030	27,108	25,050
<b>Total Operating Expenditures</b>	<b>\$ 160,150</b>	<b>\$ 179,648</b>	<b>\$ 215,762</b>	<b>\$ 255,592</b>	<b>\$ 254,813</b>	<b>\$ 234,920</b>	<b>\$ 239,042</b>
<b>Personnel</b>							
Full Time Equivalents	2.00	1.00	1.00	1.00	1.00	1.00	1.00

## HUMAN RESOURCES

### Mission and Responsibilities

The Human Resources Office strives to achieve competent and timely administration of the following areas: employee recruitment, compensation and benefits, employee training and development, labor relations, personnel policies review and updates, compliance with federal and state labor laws, job description reviews and updates, and analysis pertinent to human resources issues as well as provide analytical support on general management issues and for other departments as needed.

### Goals/Major Objectives

- Retain and develop quality employees using all available resources
- Compliance with federal and state employment requirements
- Provide accurate analysis and quality support on management and cross-departmental projects

### Highlights and Changes:

- Implementation of new Washington State paid family leave and sick leave laws

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ 159,618	\$ 172,354	\$ 187,473	\$ 187,473	\$ 183,580	\$ 168,365	\$ 205,292
Benefits	71,098	76,220	86,089	86,089	79,735	81,235	92,927
Supplies	3,877	4,403	4,075	4,075	4,475	5,000	5,000
Services & Charges	17,748	13,115	48,189	48,189	31,928	62,174	61,116
Unemployment Compensation	-	7,462	15,000	15,000	15,000	15,000	15,000
Capital	-	-	-	-	-	-	-
Intergovernmental	2,051	60	2,065	2,065	1,325	1,825	1,825
Internal Service Charges	23,160	38,316	47,391	47,391	48,060	54,216	50,097
City-wide Training	6,064	8,546	10,000	11,455	10,000	15,000	15,000
<b>Total Operating Expenditures</b>	<b>283,617</b>	<b>320,476</b>	<b>400,282</b>	<b>401,737</b>	<b>374,103</b>	<b>402,815</b>	<b>446,257</b>
<b>Personnel</b>							
Full Time Equivalents	2.00	2.00	2.00	2.00	2.00	2.00	2.00

## DEVELOPMENT SERVICES

### Mission and Responsibilities

The Development Services Department carries out two primary functions. First with citizen input and City Council direction, the department maintains the Comprehensive Plan. This plan directs how the City will manage population and economic growth over the next 20 years. Second, the department administers development regulations aimed at implementing the Comprehensive Plan while ensuring a safe, viable and high quality, natural and built environment. Department divisions include Administration, Planning, Building and Fire Code, Development Engineering, Code Enforcement, and Permits

### Goals/Major Objectives

- Implement the Comprehensive Plan
- Achieve optimal cost recovery for City services related to continued development
- Provide responsive assistance to the community through quality customer service
- Effectively administer development regulations to enhance the character of the community
- Expedite permitting through facilitative processes
- Provide effective and fair code enforcement.
- Support development of the Regional Growth Center

### Highlights and Changes

- Update the Comprehensive Plan and Development Regulations to implement the subarea plan
- Continue to manage growth and development
- Develop conceptual subarea district plans
- Employ new on-line permit and content management systems

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ 704,559	\$ 728,533	\$ 789,168	\$ 881,288	\$ 851,429	\$ 926,597	\$ 977,354
Benefits	244,730	268,481	280,756	331,086	320,409	343,947	367,191
Supplies	5,439	3,688	5,595	5,845	3,845	8,345	5,595
Services & Charges	66,597	151,090	98,640	204,250	75,333	85,025	85,025
Internal Service Charges	122,885	177,272	209,844	209,844	217,860	274,364	258,146
Tree Account	-	-	-	4,593	4,593	-	-
<b>Total Operating Expenditures</b>	<b>\$ 1,144,210</b>	<b>\$ 1,329,064</b>	<b>\$ 1,384,003</b>	<b>\$ 1,636,906</b>	<b>\$ 1,473,469</b>	<b>\$ 1,638,278</b>	<b>\$ 1,693,311</b>
<b>Personnel</b>							
Full Time Equivalents	8.50	8.50	8.50	10.25	10.25	10.25	10.25

## FIRE CODE OFFICIAL

### Mission and Responsibilities

The Mission of the Fire Code Official is to protect life and property by ensuring emergency access and fire prevention measures are in place where needed and through enforcement.

The Fire Code Official is responsible for administering the International Fire Code. More specifically the Fire Code Official reviews development and building plans for emergency access, hydrant location, fire suppression systems and fire alarms requirements. During and after construction the Fire Code Official conducts inspections to ensure emergency access and fire systems meet code and are maintained.

### Goals/Major Objectives

- Annual inspections of all A type (assembly) and E type (educational) occupancies
- Biannual inspections all B type (business) occupancies
- Inspect firework stands and special events
- Special Inspections of F type (factory) and H type (hazardous materials) occupancies

### Highlights and Changes

- Working with business owners to upgrade and/or maintain fire suppression systems.
- Educating the public on fire code requirements.
- Supporting the Building Official in the review and inspection of new construction
- Assisting the Code Enforcement Officer with complaints when fire hazards may exist
- Technical Review Committee

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>Expenditure by Object</b>							
Salaries & Wages	\$ 44,905	\$ 46,044	\$ 49,278	\$ 49,278	\$ 48,643	\$ 51,863	\$ 54,914
Benefits	4803	4917	4287	5282	5135	5559	5846
Supplies	163	165	575	575	200	2125	450
Services & Charges	1208	1128	970	970	570	1595	1295
Internal Service Charges	0	20054	25007	25007	25758	14865	13835
<b>Total Operating Expenditures</b>	<b>\$ 51,079</b>	<b>\$ 72,308</b>	<b>\$ 80,117</b>	<b>\$ 81,112</b>	<b>\$ 80,306</b>	<b>\$ 76,007</b>	<b>\$ 76,340</b>
<b>Personnel</b>							
Full Time Equivalents	0.50	0.50	0.50	0.50	0.50	0.50	0.50

## POLICE AND PUBLIC SAFETY

### Mission and Responsibilities

The mission of the Police and Public Safety Division is to ensure University Place is a safe, livable community with a higher quality of life. The division includes Police, Public Safety, Animal Control, Court, Jail and Emergency Operations. The Police Division will work in cooperation with the Pierce County Sheriff, the Public Safety Commission, South Sound 911 Communications, the University Place Municipal Court, West Pierce Fire, the University Place School District and ultimately for the Citizens of University Place.

### Goals/Major Objectives

- Monitor and improve contracts with Pierce County for police, animal control and jail services
- Strengthen relations and improve information flow with the Fire District and other public safety agencies
- Make improvements in the City-County emergency communications system
- Review and maintain jail and court contracts
- Maintain public/private organizations to improve animal licensing and sheltering services

### Highlights and Changes

- Work to match Citizen’s police service expectations to the available resources
- Maintain School Resource Officer partnership with school district
- Continue outreach to businesses and citizens for increased awareness
- Continue enforcement to achieve our vision to make the Orchard Corridor and Mildred Business District safer
- Further develop a public safety plan for the future of Town Center
- Continue to develop our relationship with Kemper Sports and Pierce County Parks in support of Chambers Bay, the world-wide destination park grounds

Expenditure by Object	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
Salaries & Wages	\$ 51,567	\$ 57,396	\$ 59,766	\$ 59,766	\$ 61,461	\$ 65,684	\$ 70,206
Benefits	19,673	21,199	23,444	23,444	22,153	24,144	26,026
Supplies	785	2,044	4,350	4,350	4,250	4,350	4,350
Services & Charges	18,772	12,939	36,165	30,365	30,175	40,325	37,375
Capital	-	-	-	-	-	-	-
Intergovernmental	3,414,680	3,485,681	3,655,583	3,905,609	3,905,609	4,090,231	4,209,109
Internal Service Charges	7,238	11,973	14,809	14,809	15,019	16,943	15,656
Animal Control	111,646	118,998	123,354	123,354	123,354	127,064	130,875
Jail	94,343	121,552	116,699	125,000	125,000	128,750	132,613
Court	124,711	275,407	161,389	285,500	285,500	294,065	302,887
EOC	34,726	66,903	54,533	73,202	56,100	88,827	74,073
<b>Total Operating Expenditures</b>	<b>\$ 3,878,141</b>	<b>\$ 4,174,092</b>	<b>\$ 4,250,092</b>	<b>\$ 4,645,399</b>	<b>\$ 4,628,621</b>	<b>\$ 4,880,383</b>	<b>\$ 5,003,170</b>

### **Personnel**

Full Time Equivalents	0.63	0.63	0.63	0.63	0.63	0.63	0.63
<b>Contract Personnel</b>							
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Investigator	-	-	-	1.00	1.00	1.00	1.00
Patrol Deputies	12.00	12.00	12.00	12.00	12.00	13.00	13.00
School Resource Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Aide	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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# CAPITAL BUDGET

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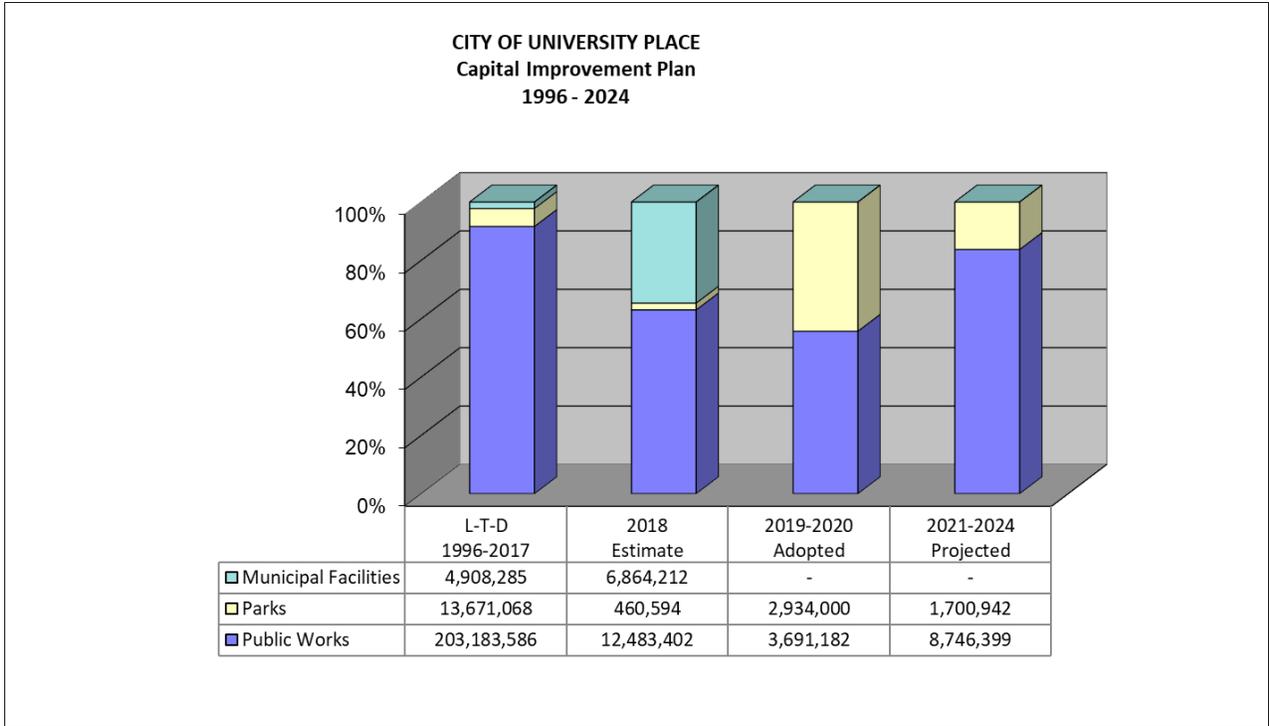
**CIVIC BUILDING AND MARKET SQUARE**

**PHOTO INFORMATION: CIVIC BUILDING AND MARKET SQUARE**

## Overview

The Adopted 2019/2020 capital project budget displays all major capital improvement projects in which the City is involved. The 2019/2020 capital budget will be devoted primarily to public works and parks improvements.

The CIP plan is a six-year plan – 2019 through 2024 – that includes not only capital needs, but also the associated maintenance and operation requirements. The capital plan identifies all needs for the planning period without specifying a financing plan. The following chart illustrates capital improvement activity since 1996 and proposed through 2024.



## **Revenues**

Revenue sources currently used in capital financing consist of:

1. **Pay-As-You-Go:** Funds currently available include Arterial Street Fund motor vehicle fuel tax monies and carryforward (General Fund savings) from prior operations.
2. **Grants and Loans:** Lists all grants and loans accordingly and notes matching funds if applicable. These may include, but are not restricted to, FAUS (Federal Aid to Urban Systems) Grants, IAC (Interagency Committee for Outdoor Recreation) Grants, TEA-21 (Transportation Efficiency Act-21<sup>st</sup> Century) Grants, State Grants, TIB (Transportation Improvement Board) Grants, UAB (Urban Arterial Board) Grants, WSDOT (Washington State Department of Transportation) Grants, and Public Works Trust Fund Loans (PWTFLL).
3. **Mitigation/Impact Fees:** This revenue source includes impact and mitigation fees designated for transportation, park, and other improvements. This funding is to partially finance improvements that shall mitigate the cumulative impacts of growth and development within the City. These revenues may include contributions from private developers, Pierce County, and others made by private sector entities. It will be the department's responsibility to identify this revenue source.
4. **User Fees:** This revenue source is defined as a payment of a fee for direct receipt of a public service by the person benefiting from the service. These revenues include storm drainage fees and recreation fees. Currently, the City of University Place only collects user fees associated with these services.

## **Expenditures**

The City defines a CIP project to be any project, which possesses all the following characteristics:

1. Exceeds an estimated cost of \$25,000;
2. Involves new physical construction, reconstruction, replacement of existing system or acquisition of land or structures; and
3. Is financed by the City in whole or in part or involves no City funds but is the City's responsibility for implementing, such as a 100% grant-funded project.

Project cost is an estimate of the resources required to take a project from design through construction, generally consisting of:

- |                                      |                             |
|--------------------------------------|-----------------------------|
| 1. Administration/Agency             | 6. Construction Engineering |
| 2. Pre-design/Special Studies        | 7. Construction Contact     |
| 3. Design Services                   | 8. Construction Other       |
| 4. Environmental                     | 9. Debt Service             |
| 5. Right-of-Way/Property Acquisition | 10. Contingency             |

## **Maintenance and Operating (M & O) Expenditures**

Maintenance and operating costs are planned expenditures covered in the City's proposed budget and may include personnel, supply, and contract costs needed to maintain a completed project. It will be necessary to identify future maintenance and operation costs related to the implementation of completed projects. The purpose of collecting information on potential impacts to the operating fund is to provide a measure of increased services or decreased services directly related to the project. Reliable cost estimates allow the City to better approximate and prepare for the direct long-term expenses that a project may incur. It will be necessary to identify ongoing revenues to finance increased operating costs that may result from the completion of a capital project.

Maintenance and operation (M & O) costs are calculated for each component based upon the type of improvement. The following table illustrates the improvement type and associated M & O cost with each improvement. Maintenance and operation costs are projected to increase 2.0% annually and are included in the respective capital improvement plan as projects are completed.

Improvement	Cost
Neighborhood Parks	\$5,500/acre
Community Parks	\$5,500/acre
Regional Parks	\$5,500/acre
Linear Parks	\$3,000/acre
Open Space Parks	\$ 750/acre
Special Use Parks	\$7,500/acre
Traffic Signal Improvement	\$8,000/acre
Turn Lane Improvement	\$2,500/acre
Road Widening/Extension	\$10,000/mile
New Roads	\$10,000/mile

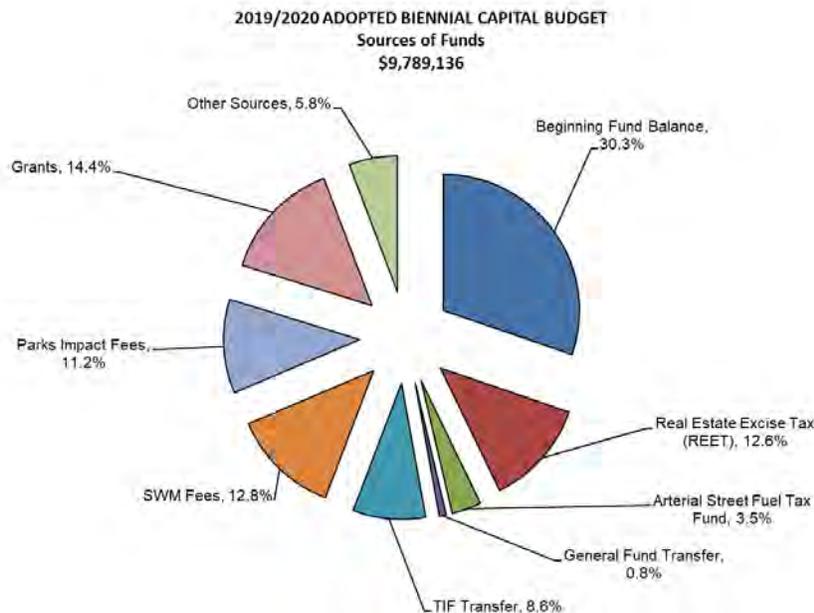
**Budget Policy Guidelines**

In addition to the guidelines provided above, the City has developed comprehensive budget policies and guidelines that specifically address the preparation of a capital budget. These policies can be found in the Budget Guide section of this document.

**2019/2020 ADOPTED CAPITAL BUDGET**

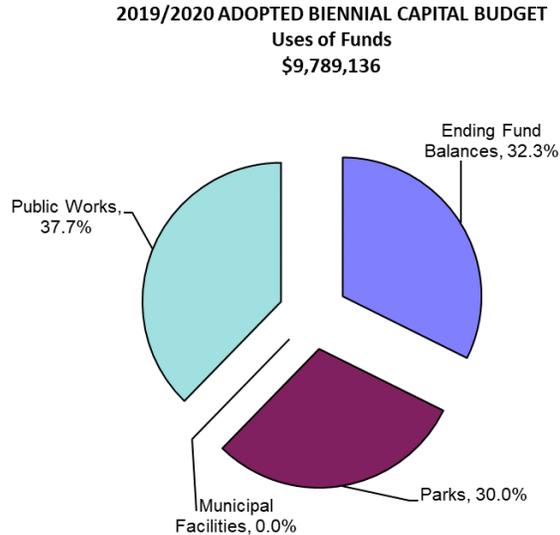
**Revenues and Other Financing**

The largest component of 2019/2020 CIP funding is interfund transfers, which accounts for \$3,754,182 or 38.4% and consists of Real Estate Excise Tax (\$1,309,904), Surface Water Management Fees (\$1,256,333), General Fund (\$80,000), Traffic Impact Fees (\$845,000) and Arterial Street Fund Tax (\$342,945). The next largest component of CIP financing originates from grants, which accounts for \$1,414,000 or 14.4%. Beginning Fund Balances total \$2,962,464 or 30.3% of total CIP sources. Impact Fees total \$1,094,156 or 11.2%. The remaining \$564,334 or 5.8% are contributions from private parties and other governments.



**Expenditures and Other Uses**

The 2019/2020 Adopted Capital Budget totals \$9,789,136 (including projected ending fund balances). The capital budget is comprised of three components, excluding ending fund balances, which are not appropriated: Public Works (\$3,691,182); Parks (\$2,934,000), and Municipal Facilities (\$0).



The following pages are a more detailed breakdown of each CIP program which includes the LTD and projected projects.

**Project:** This is the name of the project as shown in the CIP. It is generally the location of the improvements being proposed.

**Life-to-Date Expenditures:** This column presents the funds expended in previous years (1996-2017) on the projects and allows for a full accounting of the total costs for the project.

**2018 Estimate:** This column presents the estimated funds that will be spent on the different phases of the project in 2018 as adopted by the City Council as part of the 2017/2018 budget.

**2019 - 2020:** These columns present the estimated funds that will be spent on the different phases of the project in 2019 and 2020 budget adopted by the City Council.

**2021 – 2024:** These columns present the estimated funds that would be spent for the various phases of the project in the indicated year (2021 – 2024). The funds and year in which they appear are based on the best available information at this time. The amounts and schedule will be reviewed each year and revised according to project development during the previous year.

## **Parks CIP**

### **Mission and Responsibilities**

Parks CIP is responsible for creating a coordinated park system, which satisfies the community's parks, recreations, and open space needs. Fundamental responsibilities include planning, design, management, and development of park facilities and park projects. Parks CIP also applies for and monitors grants to leverage available park acquisition and capital development dollars. Parks CIP provides support to the Parks, Recreation and Open Space Plan (PROS Plan) through community input, citizen surveys, PRC meetings, and workshops to establish plan and needs for future demands.

### **Goals/Major Objectives**

- Review and update the Parks Capital Improvement Program and yearly work plan with PARC and City Council
- Complete currently funded projects
- Pursue grant opportunities to leverage CIP dollars

### **Highlights and Changes:**

- Develop Master Plan, trails and amenities (2018) at Colegate Park
- Develop Master Plan (2017) at Riconizuito Park
- Parking improvements (2017) at Kobayashi Park
- Playground matting at Sunset Terrace Park (2017)

CITY OF UNIVERSITY PLACE  
PARKS CAPITAL IMPROVEMENT PLAN  
1996 Through 2024

SOURCES & USES	L-T-D 1996 - 2017	2018 YE Estimate	2019 Adopted	2020 Adopted	2021 Projected	2022 Projected	2023 Projected	2024 Projected	Total
<b>Financing Sources</b>									
Beginning Fund Balance	\$ 92,924	\$ 1,156,399	\$ 1,199,452	\$ 1,763,012	\$ 1,400,942	\$ (0)	\$ (0)	\$ (0)	\$ 92,924
<b>Pay-as-you-go</b>									
General Fund (Discretionary)	1,580,418	-	-	-	-	-	-	-	1,580,418
General Fd-Utility Tax (Balance of 2.5%)	463,688	-	-	-	-	-	-	-	463,688
1st 1/4% REET	271,592	253,647	275,000	343,000	-	-	-	-	1,143,239
2nd 1/4% REET	1,272,490	-	-	-	-	-	-	-	1,272,490
Parks Impact Fees	2,302,865	250,000	888,560	205,596	75,000	75,000	75,000	75,000	3,947,021
Transfer In/Path & Trails Fund	71,767	-	-	-	-	-	-	-	71,767
Kobayashi Facility Lease Payments	24,241	-	-	-	-	-	-	-	24,241
Curran Facility Lease Payments	91,651	-	-	-	-	-	-	-	91,651
<b>Subtotal Pay-as-you-go</b>	<b>6,078,710</b>	<b>503,647</b>	<b>1,163,560</b>	<b>548,596</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>8,594,513</b>
<b>G.O. Bonds</b>									
Cirque/Bridgeport Park-G.O. Bonds	6,027,727	-	-	-	-	-	-	-	6,027,727
Homestead Park-GO Bonds	883,942	-	-	-	-	-	-	-	883,942
<b>Subtotal G.O. Bonds</b>	<b>6,911,669</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,911,669</b>
<b>Grants</b>									
Community/Senior Ctr-CDBG Grant	177,516	-	-	-	-	-	-	-	177,516
Cirque Park Baseball Fields-IAC Grant	146,220	-	-	-	-	-	-	-	146,220
Starbucks Grant	15,000	-	-	-	-	-	-	-	15,000
Kobayashi-IAC Grant	90,000	-	-	-	-	-	-	-	90,000
RCO Grant - TSD Property	75,000	-	-	-	-	-	-	-	75,000
Sunset Restroom - CDBG	93,501	-	-	-	-	-	-	-	93,501
Conservation Futures Grant - Curran Roof	40,000	-	-	-	-	-	-	-	40,000
RCO Grant - Synthetic Infield	200,000	-	-	-	-	-	-	-	200,000
Pierce County Conservation Dist/Leach Creek Trail	5,333	-	-	-	-	-	-	-	5,333
RCO Grant/Chambers Creek Trail/Phase 2	-	-	-	709,000	-	-	-	-	709,000
<b>Subtotal Grants</b>	<b>842,570</b>	<b>-</b>	<b>-</b>	<b>709,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,551,570</b>
<b>Miscellaneous Revenue</b>									
Chambers Creek Trail/Phase 2	478,502	-	-	-	-	-	-	-	478,502
Pierce County Contribution	-	-	-	224,667	-	-	-	-	224,667
Lakewood Contribution	-	-	-	224,667	-	-	-	-	224,667
Private Contributions (Chambers Creek Foundation)	-	-	-	10,000	-	-	-	-	10,000
Private Contribution (Lakewood Partners for Parks)	-	-	-	5,000	-	-	-	-	5,000
Adriana Hess Wetland Pk-Trust Donation	55,895	-	-	-	-	-	-	-	55,895
Pierce County - Reet Fund Contribution	100,000	-	-	-	-	-	-	-	100,000
Chips/Curran Roof - Donation	5,397	-	-	-	-	-	-	-	5,397
Interfund Transfer/Cirque Pk Donations	11,681	-	-	-	-	-	-	-	11,681
Koby Fire/Insurance Proceeds	161,957	-	-	-	-	-	-	-	161,957
Donation - Friends of Homestead	38,159	-	-	-	-	-	-	-	38,159
Grant - Trail	-	-	150,000	-	-	-	-	-	150,000
City of Lakewood/Trail	25,000	-	50,000	-	-	-	-	-	75,000
Pierce County/Trail	25,000	-	50,000	-	-	-	-	-	75,000
Unfunded	-	-	-	-	-	-	-	-	-
<b>Total Financing Sources</b>	<b>\$ 14,827,468</b>	<b>\$ 1,660,046</b>	<b>\$ 2,613,012</b>	<b>\$ 3,484,942</b>	<b>\$ 1,475,942</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 18,766,604</b>
<b>PARK PROJECTS</b>									
Parks CIP Personnel	1,274,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,274,468
Park Property Acquisition	3,912,926	-	-	-	-	-	-	-	3,912,926
Homestead Park	1,239,415	-	-	-	-	-	-	-	1,239,415
Community/Senior Center	497,653	-	-	-	-	-	-	-	497,653
Adriana Hess Wetland Pk/Morr Pond	170,794	-	-	-	-	-	-	-	170,794
New Community Center @ Cirque Park	-	-	-	-	-	-	-	-	-
Cirque Park Improvements	4,461,801	1,016	-	-	-	-	-	-	4,462,817
Sunset Terrace Park	252,463	350,000	-	-	-	-	-	-	602,463
Curran Apple Orchard Park	296,629	-	-	-	-	-	-	-	296,629
Woodside Pond Nature Park	2,500	-	-	-	-	-	-	-	2,500
Colegate Park Improvements	69,876	8,000	-	111,000	-	-	-	-	188,876
Gateway Parks	3,989	-	-	-	-	-	-	-	3,989
Park Signage	26,913	-	-	-	-	-	-	-	26,913
UPSD Pool Analysis	8,782	-	-	-	-	-	-	-	8,782
Toddler Swings	9,891	-	-	-	-	-	-	-	9,891
Bridgeport Greenway (Drum Road)	35,734	-	-	-	-	-	-	-	35,734
Pocket Parks/Land Purchases/Grant Match	57,762	-	-	-	-	-	-	-	57,762
Grandview Parkway	12,000	-	-	-	-	-	-	-	12,000
Kobayashi Property	575,113	-	-	-	-	-	-	-	575,113
Capital Strategy	98,282	-	-	-	-	-	-	-	98,282
PROS Plan	14,200	-	-	-	-	-	-	-	14,200
Curran Facility	17,843	-	-	-	-	-	-	-	17,843
Curran Facility - Grant (Roof)	45,686	-	-	-	-	-	-	-	45,686
Creekside Park (master plan/improvements)	4,866	-	-	-	-	-	-	-	4,866
Paradise Pond Park	18,621	24,878	-	-	-	-	-	-	43,499
Chambers/Leach Creeks Trail - Gilchrist	62,926	-	-	-	-	-	-	-	62,926
Chambers/Leach Creeks Trail - Munson	16,935	20,000	-	-	-	-	-	-	36,935
Chambers/Leach Creeks Trail - Planning	75,000	46,700	-	-	-	-	-	-	121,700
Chambers/Leach Creeks Trail - Construction	-	-	300,000	-	-	-	-	-	300,000
Chambers Creek Canyon Trail/Phase II	-	-	-	1,398,000	-	-	-	-	1,398,000
Riconizuto Park	6,783	10,000	-	-	-	-	-	-	16,783
Grant - Lighting Cirque Park	401,215	-	-	-	-	-	-	-	401,215
Contingency (Available/Year)	-	-	550,000	575,000	1,475,942	75,000	75,000	75,000	2,825,942
<b>TOTAL PARKS PROJECTS</b>	<b>\$ 13,671,068</b>	<b>\$ 460,594</b>	<b>\$ 850,000</b>	<b>\$ 2,084,000</b>	<b>\$ 1,475,942</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 18,766,604</b>
<b>Ending Fund Balance</b>									
Reserved for Parks, Recreation & Open Space Projects	1,156,399	1,199,452	1,763,012	1,400,942	(0)	(0)	(0)	(0)	(0)
Unreserved	-	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,156,399</b>	<b>\$ 1,199,452</b>	<b>\$ 1,763,012</b>	<b>\$ 1,400,942</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>

## **Public Works CIP**

### **Mission and Responsibilities**

Public Works CIP is responsible for planning, designing, and building the City's transportation and storm drainage infrastructure. Responsibilities include management of street, intersection, sidewalk development and redevelopment projects, management of surface water management system projects, and applying for and monitoring of grants to augment available capital development dollars.

### **Goals/Major Objectives**

- Annually review, revise, and propose to City Council the 6-year Transportation Improvement Program
- Annually review and implement a Capital Improvement Plan
- Complete currently funded projects
- Pursue grant opportunities to leverage CIP dollars

### **Highlights and Changes:**

- 19<sup>th</sup> Street Pond Retrofit (2020)
- 67th Avenue Phase 1 (2019)
- Bridgeport Way Phase 4B (2019)
- Alameda Avenue Extension (2020)
- 35th Street Improvement (2020)
- Upgrade School Flasher Beacons (2019 and 2020)

CITY OF UNIVERSITY PLACE  
PUBLIC WORKS CAPITAL IMPROVEMENT PLAN  
1996 Through 2024

SOURCES & USES	L-T-D 1996 - 2017	2018 YE Estimate	2019 Adopted	2020 Adopted	2021 Projected	2022 Projected	2023 Projected	2024 Projected	Total
<b>Financing Sources</b>									
Beginning Fund Balance	\$ -	\$ 1,330,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Pay-as-you-go</i>									
General Fund	6,864,841	300,000	-	-	-	-	-	-	7,164,841
Street Fund	1,336,616	-	-	-	-	-	-	-	1,336,616
Arterial Street Fuel Tax Fund	3,058,793	4,980	149,657	153,288	187,540	190,964	192,874	194,803	3,938,096
1st 1/4% Real Estate Excise Tax (REET)	1,306,509	138,050	246,908	264,996	234,412	239,427	246,125	252,976	2,676,427
2nd 1/4% Real Estate Excise Tax (REET)	4,294,812	-	-	-	-	-	-	-	4,294,812
SWM Fund (Road & Street Projects)	14,577,728	-	-	-	-	-	-	-	14,577,728
Arterial Street Lighting-G.O. Bonds	250,000	-	-	-	-	-	-	-	250,000
Grandview 1-G.O. Bonds	1,000,000	-	-	-	-	-	-	-	1,000,000
Day Island-FHWA Grant	203,045	-	-	-	-	-	-	-	203,045
35th/67th Signalization-HES Grant	54,542	-	-	-	-	-	-	-	54,542
CDBG Grant 2005	70,853	-	-	-	-	-	-	-	70,853
GF Transfer- City Entrance Sign	61,596	-	-	-	-	-	-	-	61,596
Chambers Creek-ISTEA Grant	883,203	-	-	-	-	-	-	-	883,203
Chambers Creek Road-Other Grants	2,109,211	-	-	-	-	-	-	-	2,109,211
Bridgeport Phase 1A-TIB/UATA Grant	1,273,211	-	-	-	-	-	-	-	1,273,211
Bridgeport Phase 1A-TIB/PFP Grant	100,000	-	-	-	-	-	-	-	100,000
Grandview 2-PWTF	957,148	-	-	-	-	-	-	-	957,148
Sunset Side Imp (Cirque/19th)-PSE	60,000	-	-	-	-	-	-	-	60,000
Sunset Side Imp (Cirque/19th)-PWTF	680,000	-	-	-	-	-	-	-	680,000
Grandview 3-PWTF	1,077,732	-	-	-	-	-	-	-	1,077,732
Grandview 3-Pierce County Contribution	370,603	-	-	-	-	-	-	-	370,603
Grandview 3-Lone Star Contribution	40,000	-	-	-	-	-	-	-	40,000
Bridgeport Phase 2-ISTEA Grant	500,000	-	-	-	-	-	-	-	500,000
Bridgeport Phase 2-TEA 21/Other Grants	1,196,617	-	-	-	-	-	-	-	1,196,617
Bridgeport Phase 2-TIB/PFP Grant	100,000	-	-	-	-	-	-	-	100,000
Bridgeport Phase 2-PWTF	960,000	-	-	-	-	-	-	-	960,000
Bridgeport Phase 1B-TIB/UATA Grant	681,925	-	-	-	-	-	-	-	681,925
REET Transfer - Overlay	298,469	-	-	-	-	-	-	-	298,469
East Road - reimbursement	317,388	-	-	-	-	-	-	-	317,388
64th St W Grand to Cham Cr-Pierce County	834,967	-	-	-	-	-	-	-	834,967
Bridgeport Phase 3 & 4-Grants (Row Purchases)	669,161	-	-	-	-	-	-	-	669,161
Bridgeport Phase 3 & 4-Grants (T21 Grant)	2,796,095	-	-	-	-	-	-	-	2,796,095
Bridgeport Phase 5	2,640,517	29,376	-	-	-	-	-	-	2,669,893
Bridgeport 5/TIF Transfer in	530,000	-	-	-	-	-	-	-	530,000
Bridgeport 5 - TPU Contributions	433,443	-	-	-	-	-	-	-	433,443
Bridgeport 5 - SWM Transfer	193,548	-	-	-	-	-	-	-	193,548
Cirque Drive Phase 2 (67th to Sunset)-PWTF	653,253	-	-	-	-	-	-	-	653,253
Box Culvert (Leach Creek)-Grant	793,880	-	-	-	-	-	-	-	793,880
Interfund Loans	2,150,000	-	-	-	-	-	-	-	2,150,000
Town Center - PWTF 2006	866,745	-	-	-	-	-	-	-	866,745
Town Center LOC	31,500,000	-	-	-	-	-	-	-	31,500,000
Bond Issue	54,395,307	-	-	-	-	-	-	-	54,395,307
Interfund Trfr (trfr from Fleet)	500,000	-	-	-	-	-	-	-	500,000
Trfr in - REET	600,000	-	-	-	-	-	-	-	600,000
Trfr in - General Fund for Debt Service	4,096,862	-	-	-	-	-	-	-	4,096,862
Trfr in - General Fund	11,816,000	-	-	-	-	-	-	-	11,816,000
Trfr in - Police/Public Safety	98,165	-	-	-	-	-	-	-	98,165
PC Library - Library TI's	289,860	-	-	-	-	-	-	-	289,860
Fire District Payment for police station	1,026,498	-	-	-	-	-	-	-	1,026,498
Trfr in - SWM 302-163	1,291,522	-	-	-	-	-	-	-	1,291,522
Land Sales	600,000	-	-	-	-	-	-	-	600,000
TC - TPU Water Reimb	171,376	-	-	-	-	-	-	-	171,376
UP for Art - Market Square	15,000	-	-	-	-	-	-	-	15,000
Energy Grant	63,394	-	-	-	-	-	-	-	63,394
Bonneville Grant	12,500	-	-	-	-	-	-	-	12,500
Stag Grant	485,000	-	-	-	-	-	-	-	485,000
County Sewer	500,000	-	-	-	-	-	-	-	500,000
University Hills - Private Hookup	79,288	-	-	-	-	-	-	-	79,288
State Grant - Market Square	987,501	-	-	-	-	-	-	-	987,501
Pierce Transit Opticom	135,490	-	-	-	-	-	-	-	135,490
FEMA-Peach Creek Bridge Repair Grant	457,765	-	-	-	-	-	-	-	457,765
Swm Transfer - SWM Misc Flooding	-	130,000	-	-	-	-	-	-	130,000
SWM Transfer - Storm Drainage for CIP	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Federal Transit Administration Grant	2,910,277	-	-	-	-	-	-	-	2,910,277
Federal Highway Administration Grant	2,513,231	-	-	-	-	-	-	-	2,513,231
Art St Transfer - Neighborhood CIP	1,555	67,998	20,000	20,000	20,000	20,000	20,000	20,000	169,553
Leach Creek (Rco Grant)	12,153	-	-	-	-	-	-	-	12,153
Sidewalk Grant - Alameda	798,000	-	-	-	-	-	-	-	798,000
TPU Reimbursement - Sidewalk Grant - Alameda	143,432	-	-	-	-	-	-	-	143,432
19th St Pond Retrofit - SWM Transfer	-	-	-	456,333	-	-	-	-	456,333
School Beacon Grant	49,078	-	-	-	-	-	-	-	49,078
Sidewalk Grant - 40th Street	745,000	-	-	-	-	-	-	-	745,000
TPU Reimbursement - Sidewalk Grant - 40th Street	352,134	-	-	-	-	-	-	-	352,134
CDBG Grant - 70th Street Improvements	228,870	-	-	-	-	-	-	-	228,870
SWM Transfer - Leach Creek Channel	-	59,615	-	-	-	-	-	-	59,615
Bridgeport Phase 3A	1,482,507	-	-	-	-	-	-	-	1,482,507
Earmark for Transit Garage - ARRA	797,627	-	-	-	-	-	-	-	797,627
Other Revenue	31,236	-	-	-	-	-	-	-	31,236
Lot 9 Ph 3/Federal Highway Grant - Stimulus (798,000)	735,000	-	-	-	-	-	-	-	735,000
SafeRoutes Grant - 40th Street	697,000	-	-	-	-	-	-	-	697,000
SafeRoutes 40th Misc.	219,128	-	-	-	-	-	-	-	219,128
SafeRoutes Grant - Grandview	747,464	-	-	-	-	-	-	-	747,464
SafeRoutes Grandview/Misc.	3,650	-	-	-	-	-	-	-	3,650

SOURCES & USES	L-T-D 1996 - 2017	2018 YE Estimate	2019 Adopted	2020 Adopted	2021 Projected	2022 Projected	2023 Projected	2024 Projected	Total
Mildred Street - Federal CMAQ Grant	1,968,344								1,968,344
Mildred Street - Fircrest & Private Donations	183,676								183,676
Mildred Street - Transfer from SWM	9,475								9,475
SafeRoutes - 27th Street	908,978								908,978
SafeRoutes - Beckonridge	784,806								784,806
Transfer from LRF	4,321,889								4,321,889
LRF Transfer - Market Place/Street & Ped Imp		42,884							42,884
LRF Transfer - Garage/Elev Imp	6,446	80,707							87,153
LRF Transfer - Garage TI		10,000							10,000
LRF/Lot 8 Garage TI's - Clearview Cost Share	20,143								20,143
19th St Sidewalk Grant - CDBG	118,181								118,181
Bridgeport Low Impact Development Project - Grant	758,000								758,000
Bridgeport Low Impact Development Project - SWM Trans	1,122								1,122
Cirque/56th Corridor Improvements Phase 1 - Tacoma	73,841								73,841
Cirque/56th Corridor Improvements - Grant	3,619,619	1,149,556							4,769,175
Cirque/56th Corridor Improvements - Tacoma	241,198	87,788							328,986
Cirque/56th Corridor Improvements - SWM Tranfer	258,648	241,803							500,451
27th Street Overlay	310,623								310,623
40th Street Overlay	236,081								236,081
SafeRoutes - 44th	716,273	96,000							812,273
SafeRoutes - 44th - SWM Transfer	156								156
SafeRoutes - 56th - Grant	463,592								463,592
SafeRoutes - 56th - SWM Transfer									
SafeRoutes - Cirque Dr. - Grant	1,039,797								1,039,797
SafeRoutes Cirque Private	1,500								1,500
Soundview Dr W - SWM Transfer	1,503,845	244,922							1,748,767
Olympic Dr - SWM Transfer	539	334,056							334,595
Tahoma Place - SWM Transfer	580	640,655							641,235
SafeRoutes - Elwood - Grant	767,460								767,460
SafeRoutes - Elwood - SWM Transfer	797								797
SafeRoutes - Elwood - REET Transfer	28,294	116,844							145,138
CDBG - Cirque	223,300								223,300
Dept of Commerce - UP Main Street Redevelopment	945,750								945,750
27th Street TIB (Bridgeport to 67th) - Grant	1,087,156								1,087,156
27th Street - TPU	526,714	71,170							597,884
27th Street - Private Contribution		62,382							62,382
27th Street - GF Transfer	61,000								61,000
27th Street - SWM Transfer	270,203								270,203
27th Street Phase 2 (Grandview - Bridgeport) - Grant	41,017	1,233,983							1,275,000
27th Street Phase 2 (Grandview - Bridgeport) - Private Co		32,570							32,570
27th Street Phase 2 (Grandview - Bridgeport) - SWM Tran	4,956	115,272							120,228
27th Street Phase 2 (Grandview - Bridgeport) - REET Trans	129,222	112,705							241,927
Bridgeport Phase 4A - Grant	56,522	283,478							340,000
Bridgeport Phase 4A - SWM Transfer	5,853	54,147							60,000
Cirque Drive Overlay	709,750								709,750
67th Ave Ph 1 - Grant			259,500						259,500
67th Ave Ph 1 - SWM			40,500						40,500
Morrison CDBG - Grant	178,567	24,933							203,500
Morrison CDBG - SWM Transfer	13,671	105,823							119,494
Morrison CDBG - REET Transfer	20,507	46,131							66,638
Cirque Drive (Sunset to 83rd) - Grant	252,271	3,442							255,713
Cirque Drive (Sunset to 83rd) - SWM Transfer									
54th Street Improvements - State Grant	718,808	26,193							745,001
54th Street Improvements - art street transfer		22,536							22,536
54th Street Improvements - SWM Transfer	90,167								90,167
School Flasher Beacons - REET Transfer	9,876	70,124	40,000	40,000					160,000
Town Center Infrastructure - Garage						617,607			617,607
Mildred Overlay - Grant		357,000							357,000
Mildred Overlay - SWM Transfer		20,000							20,000
Mildred Overlay - REET Transfer		43,000							43,000
67th Ave Overlay - Grant		392,700							392,700
67th Ave Overlay - Art Street Transfer		36,289							36,289
67th Ave Overlay - SWM		25,000							25,000
35th Street (BP to Grandview) - Grant		442,000		255,000	187,000	1,955,000			2,839,000
35th Street (BP to Grandview) - SWM Transfer		78,000				345,000			423,000
35th Street (BP to Grandview) - REET Transfer				45,000	33,000				78,000
Larsen Lane - TIF Transfer IN	500,000	279,952							779,952
Market Square Improvements - GF Transfer		60,000							60,000
Bridgeport Phase 4B - Grant		1,730,000							1,730,000
Bridgeport Phase 4 - Private		60,000							60,000
Bridgeport Phase 4B - SWM Transfer		210,000	200,000						410,000
Bridgeport Phase 4B - Reet Transfer			100,000						100,000
Vactor Bay Paving - SWM Transfer	27,475								27,475
Alameda Ave Extension - TIF				800,000					800,000
Alameda Ave Extension - SWM				200,000					200,000
Brookdale/Soundview Outfall/Transfer from SWM	1,404								1,404
Bridgeport Overlay - Grant		1,013,531							1,013,531
Bridgeport Overlay - Art Street Transfer		64,994							64,994
Bridgeport Overlay - SWM Transfer		100,000							100,000
Bridgeport Phase 3B									
Chambers Crk Rd-Chambers Ln Phase 1 - Grant					255,000	1,823,250			2,078,250
Chambers Crk Rd-Chambers Ln Phase 1 - Reet Transfer					45,000				45,000
Chambers Crk Rd-Chambers Ln Phase 1 - SWM Transfer						321,750			321,750
Lakewood Drive Overlay - Grant					69,200	401,940			471,140
Lakewood Drive Overlay - Reet Transfer					10,800	62,731			73,531
Miscellaneous Revenue	2,191								2,191
Other Contributions	1,164,337								1,164,337
Interest Earnings	294,461								294,461
Unfunded									
<b>Total Financing Sources</b>	<b>\$ 204,514,400</b>	<b>\$ 12,483,402</b>	<b>\$ 1,256,565</b>	<b>\$ 2,434,617</b>	<b>\$ 1,241,952</b>	<b>\$ 5,560,062</b>	<b>\$ 1,276,606</b>	<b>\$ 667,779</b>	<b>\$ 227,436,791</b>

SOURCES & USES	L-T-D 1996 - 2017	2018 YE Estimate	2019 Adopted	2020 Adopted	2021 Projected	2022 Projected	2023 Projected	2024 Projected	Total
<b>PUBLIC WORKS PROJECTS</b>									
CIP Personnel	3,176,361	332,621	396,565	418,284	426,650	435,183	443,886	452,764	5,629,550
Grandview Drive West I	1,768,574	-	-	-	-	-	-	-	1,768,574
Day Island Bridge/Day Island Blvd Repairs	260,436	-	-	-	-	-	-	-	260,436
35th/67th Signalization	116,630	-	-	-	-	-	-	-	116,630
Cirque Dr W Sidewalks Ph 1	85,541	-	-	-	-	-	-	-	85,541
City-wide Arterial Street Lighting	440,224	-	-	-	-	-	-	-	440,224
City Entrance Signage	126,621	-	-	-	-	-	-	-	126,621
Chamb Cr Rd (Emergency Repair)	3,046,240	-	-	-	-	-	-	-	3,046,240
Chamb Cr Rd (64th to B-Port)	-	-	-	-	-	-	-	-	-
Bridgeport 1A Mid-Blocks-Signals	194,093	-	-	-	-	-	-	-	194,093
Bridgeport Way West Phase 1A	2,215,103	-	-	-	-	-	-	-	2,215,103
Grandview Drive West 2	1,429,562	-	-	-	-	-	-	-	1,429,562
40th St Sidewalk Sunset	334,306	-	-	-	-	-	-	-	334,306
67th Ave Improvements	150,519	-	-	-	-	-	-	-	150,519
Public Works Operations Shop	1,679,593	-	-	-	-	-	-	-	1,679,593
SWM Improve-Day Island/27th Avenue	4,138	-	-	-	-	-	-	-	4,138
Sunset Sidewalk Improve (Cirque to 19th)	1,495,985	-	-	-	-	-	-	-	1,495,985
40th Street Road Improvements	49,507	-	-	-	-	-	-	-	49,507
Grandview Drive West 3	2,898,981	-	-	-	-	-	-	-	2,898,981
CIP Constr Eng & Insp (contract FTEs)	32,936	-	-	-	-	-	-	-	32,936
Bridgeport Way Design & ROW Phase 2	463,458	-	-	-	-	-	-	-	463,458
Bridgeport Way Const Phase 2	2,972,357	-	-	-	-	-	-	-	2,972,357
Bridgeport Way West Phase 1B	2,672,955	-	-	-	-	-	-	-	2,672,955
Sewer UUD Feasibility Assessment	64,279	-	-	-	-	-	-	-	64,279
SWM-Storm Drain Comp Plan	100,584	-	-	-	-	-	-	-	100,584
SWM Water Quality Site Purchase/Morrison Pond	879,683	-	-	-	-	-	-	-	879,683
SWM-Emerg Storm Drain (Soundview)	97,322	-	-	-	-	-	-	-	97,322
27th Street Design (Grand to B-Port)	71,044	-	-	-	-	-	-	-	71,044
27th Street Const (Grand to B-Port)	24,812	-	-	-	-	-	-	-	24,812
Alameda ave ext	187,461	-	-	-	-	-	-	-	187,461
44th Street Improve Ph 1 (B-Port to 67th)	199,916	-	-	-	-	-	-	-	199,916
44th St/67th Street Signalization	176,354	-	-	-	-	-	-	-	176,354
Overlay Program	1,653,762	300,000	-	-	-	-	-	-	1,953,762
SWM Improve-Day Island (N & S Outfall)	98,103	-	-	-	-	-	-	-	98,103
SWM-27th St/Day Island Pond	10,944	-	-	-	-	-	-	-	10,944
SWM-Brookside/Soundview Storm Drain (NCIP)	85,629	-	-	-	-	-	-	-	85,629
East Road	2,288,084	-	-	-	-	-	-	-	2,288,084
67th Ave Sewer Trench Repair	54,716	-	-	-	-	-	-	-	54,716
Fircrest Acres Sewer Agreement	14,733	-	-	-	-	-	-	-	14,733
64th St West Grand to Chambers Creek	1,207,738	-	-	-	-	-	-	-	1,207,738
Bridgeport Way West Phase 3/4	805,367	-	-	-	-	-	-	-	805,367
Bridgeport Phase 3 & 4-Grants (Row Purchases)	3,451,087	-	-	-	-	-	-	-	3,451,087
Cirque/Alameda Intersection	749,039	-	-	-	-	-	-	-	749,039
SWM-Leach Cr Detention Facility Improvements	-	-	-	-	-	-	-	-	-
Bridgeport Way West Phase 5-27th to 19th	4,048,473	2,692	-	-	-	-	-	-	4,051,165
Bridgeport 5 - TPU Schedule B	-	-	-	-	-	-	-	-	-
Drum Road W (75th Ave West)	39,875	-	-	-	-	-	-	-	39,875
97th Avenue Sidewalks (Sunset School)	208,651	-	-	-	-	-	-	-	208,651
SWM-Bridgeport Storm Drainage Extension	73,356	-	-	-	-	-	-	-	73,356
37th Street Improvements ("I")	172,999	-	-	-	-	-	-	-	172,999
79th Avenue Sidewalks (Drum Intermediate School)	124,798	-	-	-	-	-	-	-	124,798
Street Furniture	10,620	-	-	-	-	-	-	-	10,620
Cirque Dr W Sidewalks Ph 2 (67th to Sunset)	1,036,042	-	-	-	-	-	-	-	1,036,042
SWM-Leach Creek Culvert (with Lakewood)	1,335,964	-	-	-	-	-	-	-	1,335,964
Town Center	120,397,070	-	-	-	-	-	-	-	120,397,070
Pierce Transit Opticom	136,983	-	-	-	-	-	-	-	136,983
SWM-Peach Creek Bridge Repair	451,705	-	-	-	-	-	-	-	451,705
SWM-CIP Personnel	294,667	-	-	-	-	-	-	-	294,667
SWM-35th St Pond Improvements	-	-	-	-	-	-	-	-	-
SWM-Infiltration System in 64th St W	-	-	-	-	-	-	-	-	-
SWM-Storm Drainage System in Arbordale 41st to Robin	-	-	-	-	-	-	-	-	-
SWM-Stormwater NCIP	47,714	130,000	-	-	-	-	-	-	177,714
SWM-NCIP (rolled into 302-171 in 2006)	-	-	-	-	-	-	-	-	-
SWM-Drainage for CIP	234,283	200,000	200,000	200,000	200,000	200,000	-	-	1,234,283
Hannah Pierce	594,277	-	-	-	-	-	-	-	594,277
Neighborhood CIP	1,553,074	67,998	20,000	20,000	20,000	20,000	-	-	1,701,072
SWM-Leach Cr Stream Buffer Acquisition	13,518	-	-	-	-	-	-	-	13,518
Alameda Avenue W Pedestrian and Bicycle Safety Project	1,095,253	-	-	-	-	-	-	-	1,095,253
SWM-19th Street Pond Retrofit	8,960	-	-	456,333	-	-	-	-	465,293
School Beacon	49,115	-	-	-	-	-	-	-	49,115
40th St W Pedestrian and Bicycle Safety Project	1,290,997	-	-	-	-	-	-	-	1,290,997
Drexler Dr. South	20,672	-	-	-	-	-	-	-	20,672
SWM-Leach Creek Stream Channel habitat restoration	-	59,615	-	-	-	-	-	-	59,615
70th Street Improvements - CDBG Grant	308,984	-	-	-	-	-	-	-	308,984
Bridgeport North Project	-	-	-	-	-	-	-	-	-
Bridgeport Way West Phase 3A-Cirque to 53rd	1,714,260	-	-	-	-	-	-	-	1,714,260
Bridgeport Way West Phase 3B-53rd-Chambers Lane	34,611	-	-	-	-	-	-	-	34,611
Bridgeport Way West Phase 3B-53rd-Chambers Lane	5,945	-	-	-	-	-	-	-	5,945
Saferoutes - 40th	1,008,795	-	-	-	-	-	-	-	1,008,795
Saferoutes - Grandview	740,154	-	-	-	-	-	-	-	740,154
Mildred Street	2,302,523	757	-	-	-	-	-	-	2,303,280
Saferoutes - 27th	1,008,900	-	-	-	-	-	-	-	1,008,900
Saferoutes - Beckonridge	847,482	-	-	-	-	-	-	-	847,482
LRF - Market Place Street/Pedestrian	435,117	42,884	-	-	-	-	-	-	478,001
Market Place Street/Pedestrian - SWM	24,727	-	-	-	-	-	-	-	24,727
LRF - LOT 10 STAIRCASE	49,322	-	-	-	-	-	-	-	49,322
LRF - Lot 10A Sprinkler	73,517	-	-	-	-	-	-	-	73,517
LRF - Garage/Elevator/Security	424,473	80,707	-	-	-	-	-	-	505,180
LRF - Garage TI Design	49,283	10,000	-	-	-	-	-	-	59,283
LRF - Market Place Ph. 5	137,236	-	-	-	-	-	-	-	137,236
LRF - Lot 8 Garage Improvements	1,363,269	-	-	-	-	-	-	-	1,363,269
Lot 8 - Land Sale	-	-	-	-	-	-	-	-	-

SOURCES & USES	L-T-D 1996 - 2017	2018 YE Estimate	2019 Adopted	2020 Adopted	2021 Projected	2022 Projected	2023 Projected	2024 Projected	Total
LRF - Flaggpole	10,316	-	-	-	-	-	-	-	10,316
LRF - Lot 10 Parking	1,702,904	-	-	-	-	-	-	-	1,702,904
LRF - Briarview Demo	87,233	-	-	-	-	-	-	-	87,233
- Briarview Demo/Non LRF	11,136	-	-	-	-	-	-	-	11,136
LRF - Drexler Power Vault	15,809	-	-	-	-	-	-	-	15,809
19th Street Sidewalk	128,216	-	-	-	-	-	-	-	128,216
Bridgeport Low Impact Development	1,561,103	-	-	-	-	-	-	-	1,561,103
Cirque/56th Corridor Improvements	4,276,489	1,469,756	-	-	-	-	-	-	5,746,245
27th Street Overlay	359,102	-	-	-	-	-	-	-	359,102
40th Street Overlay	272,926	-	-	-	-	-	-	-	272,926
SWM-Crystal Creek Culvert	188,905	-	-	-	-	-	-	-	188,905
Saferoutes - 44th	852,381	7,238	-	-	-	-	-	-	859,619
Saferoutes - 56th	679,234	-	-	-	-	-	-	-	679,234
Saferoutes - Cirque Dr.	1,424,474	-	-	-	-	-	-	-	1,424,474
SWM - 37th St W (7000 block)	16,096	-	-	-	-	-	-	-	16,096
SWM - 56th St W & 95th	35,885	-	-	-	-	-	-	-	35,885
SWM - Lemons Beach Outfall	360,238	-	-	-	-	-	-	-	360,238
SWM - Soundview Dr W (Brookside to 31st)	1,666,610	244,922	-	-	-	-	-	-	1,911,532
SWM - Olympic Dr W (GV to 31st)	39,714	334,056	-	-	-	-	-	-	373,770
SWM - Tahoma Place	37,086	640,655	-	-	-	-	-	-	677,741
Saferoutes - Elwood Dr. W. (Cirque to 40th)	1,146,590	-	-	-	-	-	-	-	1,146,590
Cirque - CDBG	292,185	-	-	-	-	-	-	-	292,185
University Place Main Street Redevelopment	1,090,643	-	-	-	-	-	-	-	1,090,643
27th Street (B-Port to 67th Ave West)	2,309,239	1,109	-	-	-	-	-	-	2,310,348
27th Street Phase 2 (Grandview - Bridgeport)	72,463	1,697,421	-	-	-	-	-	-	1,769,884
Bridgeport Way West Phase 4A - Chambers Lane to 67th	70,067	329,673	-	-	-	-	-	-	399,740
Bridgeport Phase 4A - SWM	-	-	-	-	-	-	-	-	-
Cirque Drive Overlay	824,237	-	-	-	-	-	-	-	824,237
Cirque Sidewalk	86,586	-	-	-	-	-	-	-	86,586
67th Ave Ph 1	-	-	300,000	-	-	-	-	-	300,000
Morrison CDBG	212,744	176,887	-	-	-	-	-	-	389,631
Cirque Drive (Sunset to 83rd)	255,714	-	-	-	-	-	-	-	255,714
54th Street Improvements - Ped/Bike	857,085	619	-	-	-	-	-	-	857,704
Upgrade School Flasher Beacons	9,876	70,124	40,000	40,000	-	-	-	-	160,000
Town Center Infrastructure - Garage	-	-	-	-	-	-	-	-	-
Mildred Overlay	-	420,000	-	-	-	-	-	-	420,000
67th Ave Overlay	-	453,989	-	-	-	-	-	-	453,989
35th St. (BP to Grandview)	-	520,000	-	300,000	-	-	-	-	820,000
Larsen Lane	579,952	200,000	-	-	-	-	-	-	779,952
Market Square Improvements	-	60,000	-	-	-	-	-	-	60,000
Bridgeport Way West Phase 4-67th to S City Limits	-	2,000,000	300,000	-	-	-	-	-	2,300,000
SWM - Vactor Bay Paving	27,475	-	-	-	-	-	-	-	27,475
Alameda Ave Extension	-	-	-	1,000,000	-	-	-	-	1,000,000
SWM - Brookside/Soundview Outfall	1,404	-	-	-	-	-	-	-	1,404
Bridgeport Overlay	-	1,178,525	-	-	-	-	-	-	1,178,525
31st St West/Parkway West	-	-	-	-	-	-	-	-	-
35th St W Safety Improvements	-	-	-	-	-	-	-	-	-
40th St/67th Street Signalization	-	-	-	-	-	-	-	-	-
44th Street Improve Ph 3 & 4 (Elwood Dr W to B-Port)	-	-	-	-	-	-	-	-	-
56th/Cirque Phase 3	-	-	-	-	-	-	-	-	-
57th Avenue (Unfunded)	-	-	-	-	-	-	-	-	-
67th/Cirque Rock Wall Replacement - (Unfunded)	-	-	-	-	-	-	-	-	-
Beckonridge Drive (Grandview to Cirque Dr W)	-	-	-	-	-	-	-	-	-
Box Culvert	-	-	-	-	-	-	-	-	-
Bridgeport 1A Mid-Block-Concrete Crosswalks	-	-	-	-	-	-	-	-	-
Bridgeport Way West Test Restriping (19th-27th)	-	-	-	-	-	-	-	-	-
Bridgeport Way West/27th Street Gateway	-	-	-	-	-	-	-	-	-
Bristonwood Drive West (Grand to Cirque Dr W)	-	-	-	-	-	-	-	-	-
Chamb Cr Rd (Ch Cr W to B-Port)	-	-	-	-	-	-	-	-	-
Cirque Dr W Sidewalks Ph 3 (Sunset to Grandview)	-	-	-	-	-	-	-	-	-
Curtis Storm Drainage Pothole Expansion Construction	-	-	-	-	-	-	-	-	-
Curtis Storm Drainage Pothole Expansion Design	-	-	-	-	-	-	-	-	-
Grandview Drive West 4	-	-	-	-	-	-	-	-	-
Neighborhood Traffic Calming	-	-	-	-	-	-	-	-	-
SWM CIP Improvements	-	-	-	-	-	-	-	-	-
SWM-19th St/Day Island Pond Design/Construction	-	-	-	-	-	-	-	-	-
SWM-19th Street Pond Retrofit	-	-	-	-	-	-	-	-	-
SWM-27th St/Day Island Pond Const (NCIP)	-	-	-	-	-	-	-	-	-
SWM-Curtis Pothole Excavation	-	-	-	-	-	-	-	-	-
SWM-Detention Tank 79th/54th	-	-	-	-	-	-	-	-	-
SWM-Infiltration System at 57th Ave W/62nd St W	-	-	-	-	-	-	-	-	-
SWM-Leach Creek Grant	-	-	-	-	-	-	-	-	-
Chambers Crk Rd-Chambers Ln Phase 1	-	-	-	-	300,000	2,145,000	-	-	2,445,000
Lakewood Drive Overlay	-	-	-	-	80,000	464,671	-	-	544,671
Public Works CIP Contingency	19,031	1,451,154	-	-	215,302	2,295,208	832,720	215,015	4,813,415
<b>TOTAL PUBLIC WORKS PROJECTS</b>	<b>\$ 203,183,586</b>	<b>\$ 12,483,402</b>	<b>\$ 1,256,565</b>	<b>\$ 2,434,617</b>	<b>\$ 1,241,952</b>	<b>\$ 5,560,062</b>	<b>\$ 1,276,606</b>	<b>\$ 667,779</b>	<b>\$ 227,436,792</b>
Reserved for Public Works (Streets, Traffic, SWM) CIP Pr	1,330,813	-	-	-	-	-	-	-	-
Reserved for B-Port 2 Construction	-	-	-	-	-	-	-	-	-
Reserved for Bond Projects	-	-	-	-	-	-	-	-	-
Reserved for Grandview Phase 3	-	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 1,330,813</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Municipal Facilities CIP

### Mission and Responsibilities

Municipal Facilities CIP is managed by the Property Management department. This budget unit provides the necessary infrastructure for the proper functioning of City Hall.

### Goals/Major Objectives

- Provide the necessary infrastructure at City Hall to foster a comfortable, productive work environment for citizens, City Council and staff

### Highlights and Changes:

- Plan, Design and construct the tenant improvements at the Civic Building for 2019 City Hall move
- Plan, Design and construct the new police station for 2019 move

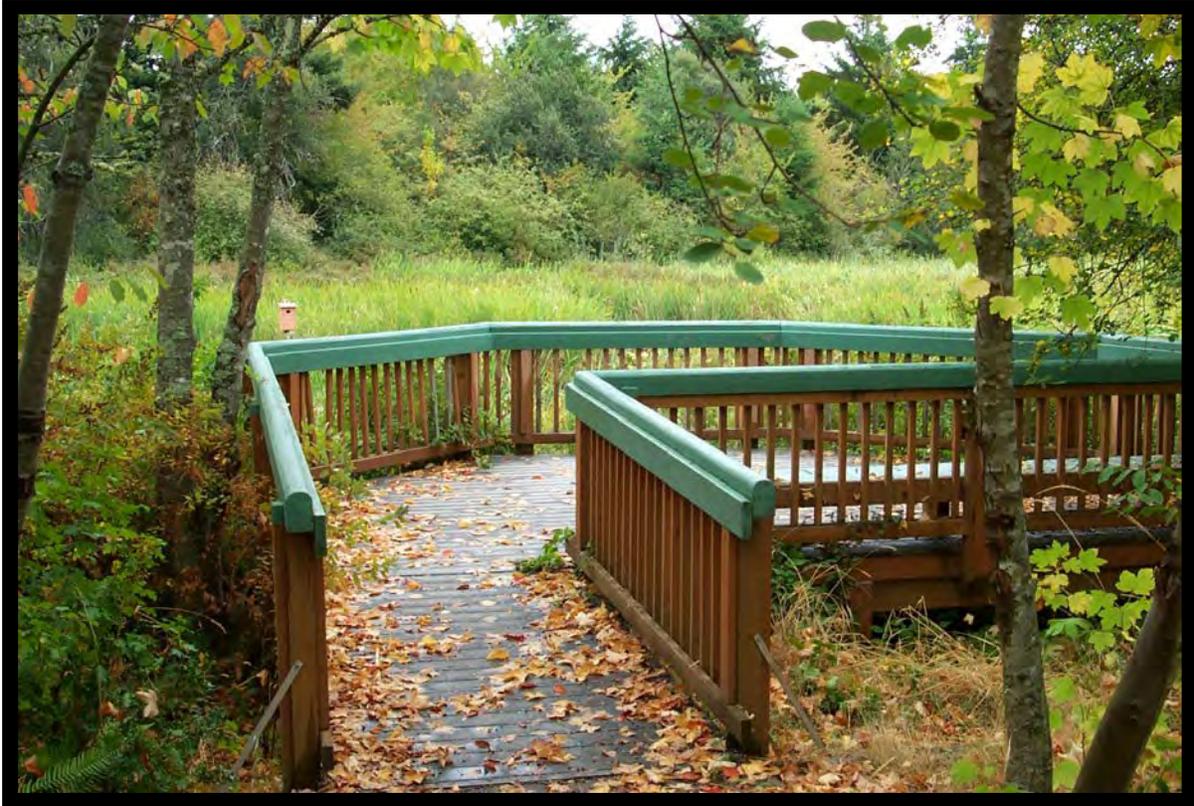
CITY OF UNIVERSITY PLACE MUNICIPAL FACILITIES CAPITAL IMPROVEMENT PLAN 1996 Through 2024									
SOURCES & USES	L-T-D 1996 - 2017	2018 YE Estimate	2019 Adopted	2020 Adopted	2021 Projected	2022 Projected	2023 Projected	2024 Projected	Total
<b>Financing Sources</b>									
Beginning Fund Balance	\$ -	\$ 4,195,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund-City Hall Remodel	6,054,817	2,668,384	-	-	-	-	-	-	8,723,201
REET Transfer	170,941	-	-	-	-	-	-	-	170,941
<i>Subtotal Pay-as-you-go</i>	<b>6,225,758</b>	<b>2,668,384</b>	-	-	-	-	-	-	8,894,142
G.O. Bonds-Windmill Vill Purchase	1,279,144	-	-	-	-	-	-	-	1,279,144
G.O. Bonds-Windmill Vill Remodel	428,413	-	-	-	-	-	-	-	428,413
G.O. Bonds-Homestead Park	885,542	-	-	-	-	-	-	-	885,542
<i>Subtotal GO Bonds</i>	<b>2,593,099</b>	-	-	-	-	-	-	-	2,593,099
Interest Earnings	101,621	-	-	-	-	-	-	-	101,621
Miscellaneous-Weyerhaeuser	7,699	-	-	-	-	-	-	-	7,699
Miscellaneous-Property Sale	163,844	-	-	-	-	-	-	-	163,844
Miscellaneous-TPU	12,093	-	-	-	-	-	-	-	12,093
<i>Subtotal Other Sources</i>	<b>285,257</b>	-	-	-	-	-	-	-	285,257
<b>Total Financing Sources</b>	<b>\$ 9,104,113</b>	<b>\$ 6,864,212</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,772,498</b>
<b>Financing Uses</b>									
Windmill Village Purchase	1,279,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,279,144
Homestead Park Purchase	885,542	-	-	-	-	-	-	-	885,542
Trans to PW CIP	124,649	-	-	-	-	-	-	-	124,649
<i>Subtotal Property Acquisition</i>	<b>2,289,335</b>	-	-	-	-	-	-	-	2,289,335
Windmill Village Remodel (96/97)	152,946	-	-	-	-	-	-	-	152,946
Windmill Village Remodel (98/99)	1,646,994	-	-	-	-	-	-	-	1,646,994
Civic Building Tenant Improvements	130,165	4,359,837	-	-	-	-	-	-	4,490,002
Civic Building - Restroom	11,584	68,463	-	-	-	-	-	-	80,047
TI - Rec Space	0	26,361	-	-	-	-	-	-	26,361
Police Station	0	2,409,551	-	-	-	-	-	-	2,409,551
Windmill Village Improvement	677,261	-	-	-	-	-	-	-	677,261
<b>Total Financing Uses</b>	<b>\$ 4,908,285</b>	<b>\$ 6,864,212</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,772,498</b>
<b>Ending Fund Balance</b>									
Reserved	4,195,828	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-
<b>Total Ending Fund Balance</b>	<b>\$ 4,195,828</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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# BUDGET BY FUND

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**ADRIANA HESS WETLANDS PARK**

**PHOTO INFORMATION: ADRIANA HESS WETLANDS PARK**

This 2-acre wetland and wildlife habitat contains trails, benches, and a deck overlooking the pond. The Tahoma Audubon Society office is located at this site. The non-profit group partners with the City to manage the park.

## OVERVIEW

The Budget by Fund section provides summary information for each of the City's budgeted funds. Each fund includes a description or information about its purpose, the fund's primary revenues and expenditures, and a table detailing the fund's sources (revenues and other sources) and uses (expenditures or expenses and other uses).

**FUND CATEGORIES:** From a budgetary perspective, a fund is "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 that are segregated for the purpose of carrying on specific activities or attaining certain objectives." The City of University Place divides its funds into the following categories:

### Operating Funds

General Fund (001): This fund is the general operating fund of the City and accounts for all activities not required to be accounted for in some other fund.

#### General Fund - Managerial Funds:

- ◆ Arterial Street Fund (102)
- ◆ Real Estate Excise Tax Fund (103)
- ◆ Parks Fund (104)
- ◆ Traffic Impact Fee Fund (105)
- ◆ Transportation Benefit District Fund (106)
- ◆ Development Services Fund (107)
- ◆ Police/Public Safety Fund (109)
- ◆ Strategic Reserve Fund (188)

Special Revenue Funds: Special revenue funds account for the specific revenue sources – other than expendable trusts or revenues designated for major capital projects – that are legally restricted to expenditures for specific purposes.

- ◆ Street Fund (101)
- ◆ Local Revitalization Funding (LRF) Fund (108)

Debt Service Fund (201): This fund accounts for the accumulation of resources for and the payment of general long-term debt, principal, interest, and related costs.

### Capital Project Funds

These funds account for the acquisition or construction of major capital facilities except those financed by proprietary funds and trust funds.

- ◆ Parks Capital Improvement Fund (301)
- ◆ Public Works Capital Improvement Fund (302)
- ◆ Municipal Facilities Capital Improvement Fund (303)

**Enterprise Fund:**

- ◆ Surface Water Management Fund (401)

**Internal Service Funds**

The following funds account for business-like activities where related goods or services are primarily provided to other departments or funds of the City on a cost-reimbursed basis

- ◆ Fleet and Equipment Fund (501)
- ◆ Information Technology & Services Fund (502)
- ◆ Property Management Fund (505)
- ◆ Risk Management Fund (506)

**Non-Annually Budgeted Funds**

This fund accounts for donations designated for specific purposes by the donor.

- ◆ Donations and Gifts to University Place Fund (150)

## 001: GENERAL FUND

**Purpose/Description:** The General Fund was established to provide the services typically offered by local governments and derives its funding primarily from local tax sources. Primary areas of service are City Council, City Manager, Finance and Administrative Services, Engineering, Property Management, Economic Development and Human Resources.

	2016 Actual	2017 Actual	2018			2019 Adopted	2020 Adopted
			Adopted	Revised	Estimate		
<b>REVENUES</b>							
Local Retail Sales & Use	2,816,157	2,603,764	2,565,000	2,600,000	2,600,000	2,626,000	2,652,260
Leasehold Excise Tax	1,367	1,053	1,800	1,000	1,000	1,000	1,000
Admission Tax	169,674	150,698	178,518	152,000	144,000	133,520	152,000
Utility Tax	2,278,742	2,297,559	2,285,000	2,185,000	2,185,000	2,188,850	2,193,099
Gambling Tax	38,747	-	-	-	-	-	-
Cable Franchise Fees	540,211	548,002	510,050	535,000	535,000	541,071	546,482
Refuse Franchise Fees	309,453	319,950	295,000	315,000	315,000	314,801	317,949
Water Fees (TPU)	620,720	615,540	540,350	626,554	626,554	620,938	627,147
Electric Fees (TPU)	1,080,368	1,090,041	1,093,830	1,182,129	1,182,129	1,117,513	1,128,688
Business License Fees	89,830	96,255	86,709	95,000	95,000	95,950	96,910
Penalty/Interest Taxes	-	-	-	-	600	-	-
Solicitor Permit Fees	250	225	400	400	250	250	250
City Assistance	116,483	116,997	-	100,500	125,000	120,000	-
Liquor Profits Tax	217,968	217,065	219,421	215,648	215,648	199,519	201,514
Liquor Excise Tax	150,566	157,112	152,019	160,441	160,441	168,695	170,382
Fines & Forfeitures	-	60	-	-	100	-	-
Judgements and Settlements	5,637	14,611	350	350	350	-	-
Sale of Documents & Records	478	186	200	200	200	-	-
Administrative Fee from SWM Fund	400,576	399,854	470,607	501,809	484,657	486,288	490,432
Rents and Leases	85,955	-	-	-	-	-	-
Investment Interest	86,714	194,180	75,000	195,000	335,000	250,000	170,000
Gain/(loss) on Investemtn	370	-	-	-	1,931	-	-
Interest - Taxes	4,437	7,699	2,700	5,000	8,500	5,300	5,353
Library Expansion Space	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Land Sales	-	1,281,180	-	597,300	597,300	-	-
Grant	-	2,250	-	-	1,000	-	-
Donations	766	-	-	-	-	-	-
Miscellaneous	7,435	8,206	2,000	2,000	5,138	2,500	2,500
<b>TOTAL REVENUE</b>	<b>9,142,904</b>	<b>10,242,487</b>	<b>8,598,954</b>	<b>9,590,331</b>	<b>9,739,798</b>	<b>8,992,195</b>	<b>8,875,966</b>
<b>EXPENDITURES</b>							
<b>Governance &amp; Management</b>							
City Council	166,432	179,886	174,321	196,721	197,393	197,744	197,758
City Manager's Office	372,409	455,365	441,232	483,043	459,974	501,825	528,619
Community Events & Assistance	80,268	44,432	29,500	29,500	49,853	53,853	103,853
Beautification	27,072	59,789	29,500	29,500	29,500	29,500	29,500
Community & Economic Dev. Directors	94,331	101,633	111,797	111,797	112,752	121,755	124,236
Economic Development	160,147	179,647	215,762	255,592	254,813	234,920	239,042
Finance/Admin Svcs Director	113,765	127,645	136,936	136,936	132,547	145,549	148,911
Finance	634,021	659,369	732,400	732,400	732,400	806,277	833,676
Human Resources	283,617	320,472	400,282	401,737	374,103	402,815	446,257
Reception	54,739	62,310	70,621	70,621	68,873	75,478	77,976
City Clerk	281,298	364,728	350,430	362,184	362,251	458,776	392,425
Communications/UPTV	240,673	253,282	322,127	657,626	609,776	358,735	346,693
Property Management	606,795	-	-	-	-	-	-
Engineering Services	240,677	310,029	400,609	400,609	368,389	415,731	431,912
Contingency	-	-	50,000	260,459	-	274,859	-
Interfund Transfers	5,999,466	5,811,743	4,366,710	8,077,819	7,728,267	5,220,459	5,398,494
<b>TOTAL EXPENDITURES</b>	<b>9,355,710</b>	<b>8,930,330</b>	<b>7,832,227</b>	<b>12,206,544</b>	<b>11,480,891</b>	<b>9,298,276</b>	<b>9,299,352</b>
<b>Fund Balance, January 1</b>	<b>5,651,745</b>	<b>5,438,941</b>	<b>4,904,162</b>	<b>6,751,097</b>	<b>6,751,097</b>	<b>5,010,003</b>	<b>4,703,922</b>
<b>Fund Balance, December 31</b>	<b>5,438,941</b>	<b>6,751,097</b>	<b>5,670,889</b>	<b>4,134,884</b>	<b>5,010,003</b>	<b>4,703,922</b>	<b>4,280,535</b>

## 101: STREET FUND

**Purpose/Description:** The Street Fund was established to account for the receipt and disbursement of state-levied unrestricted motor vehicle fuel taxes, which must be accounted for in a separate fund. The Street Fund provides public works services including planning, engineering, construction, and maintenance related to city streets, sidewalks, pedestrian and bicycle paths, lanes, and routes.

Primary sources of revenue for this fund include the motor vehicle fuel taxes, vehicle license fees, Transportation Benefit District fees, sewer franchise fees, and transfers in from the General Fund. Primary areas of service are transportation planning, traffic operations and maintenance, neighborhood traffic services, and street maintenance.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUES</b>							
Fuel Taxes	454,871	456,987	465,634	456,366	456,366	464,460	469,105
MultiModal Fuel Tax	32,457	33,885	34,350	45,980	45,980	45,292	45,745
MVA Transpo	18,949	29,650	30,097	40,110	40,110	39,712	40,109
Sewer Franchise Fee	-	380,710	390,775	390,775	420,000	424,200	428,442
TBD Fees	-	-	-	-	-	750,000	844,800
Judgments/Settlements	11,081	-	10,000	10,000	10,849	10,000	10,000
Sale of Surplus	-	610	-	-	-	-	-
Miscellaneous	4,537	49,647	-	-	2,000	2,000	2,000
Grants - WCIA	-	20,000	-	-	-	-	-
Transfer In - TBD	707,813	400,000	404,000	595,032	595,032	50,000	-
Transfer In - SWM	-	-	-	-	-	14,000	14,000
Transfer In - General Fund	-	-	-	-	-	300,000	300,000
<b>TOTAL REVENUE</b>	<b>1,229,708</b>	<b>1,371,489</b>	<b>1,334,856</b>	<b>1,538,263</b>	<b>1,570,337</b>	<b>2,099,664</b>	<b>2,154,201</b>
<b>EXPENDITURES</b>							
Public Works Operations	987,038	1,029,664	1,220,244	1,218,444	1,153,426	1,238,270	1,268,126
Streetlight Maint.	-	146,234	103,431	103,431	118,431	118,431	118,431
Pavement Maintenance	-	-	-	-	-	534,000	678,800
Snow/Ice Control	-	24,537	20,000	20,000	20,000	20,000	20,000
<b>TOTAL EXPENDITURES</b>	<b>987,038</b>	<b>1,200,435</b>	<b>1,343,675</b>	<b>1,341,875</b>	<b>1,291,857</b>	<b>1,910,701</b>	<b>2,085,357</b>
<b>Fund Balance, January 1</b>	<b>42,107</b>	<b>284,777</b>	<b>95,478</b>	<b>455,831</b>	<b>455,831</b>	<b>734,311</b>	<b>923,274</b>
<b>Fund Balance, December 31</b>	<b>284,777</b>	<b>455,831</b>	<b>86,659</b>	<b>652,219</b>	<b>734,311</b>	<b>923,274</b>	<b>992,118</b>

## 102: ARTERIAL STREET FUND

**Purpose/Description:** The Arterial Street Fund accounts for a portion of state-shared fuel tax revenues that the City has earmarked for arterial street improvement projects such as construction, street improvements, chip sealing, seal coating, and repair of arterial highways and city street. Approximately 32% of the City’s fuel tax revenue is allocated in this fund (the balance is deposited in the Street Fund and Park and Trails Fund). Although the money cannot be used for operating expenditures, it may be used for the payment of any municipal indebtedness which may be incurred for the above noted expenditures related to arterial highways and city streets.

Prior to September of 2005 state law required cities with a population of 15,000 or more to restrict 31.86 percent of their gas tax funds for capital purposes. After the law changed the City of University elected to continue to deposit this portion of gas tax receipts in the arterial street fund for capital purposes.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUE</b>							
Fuel Taxes	211,119	212,101	216,114	211,813	211,813	215,570	217,726
Miscellaneous	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>211,119</b>	<b>212,101</b>	<b>216,114</b>	<b>211,813</b>	<b>211,813</b>	<b>215,570</b>	<b>217,726</b>
<b>EXPENDITURES</b>							
Transfer to PW Capital Improvement	98,178	46,944	162,071	196,797	196,797	169,657	173,288
Transfer to Debt Service	109,540	72,458	47,391	47,391	47,391	47,009	46,627
<b>TOTAL EXPENDITURES</b>	<b>207,718</b>	<b>119,402</b>	<b>209,462</b>	<b>244,188</b>	<b>244,188</b>	<b>216,666</b>	<b>219,915</b>
Fund Balance, January 1	16,518	19,919	61,520	112,618	112,618	80,243	79,147
Fund Balance, December 31	19,919	112,618	68,172	80,243	80,243	79,147	76,958

## 103: REAL ESTATE EXCISE TAX FUND

**Purpose/Description:** This fund accounts for the receipt and disbursement of the .25% real estate excise tax that is dedicated for capital purposes including public buildings and facilities, parks, and debt service associated with such capital-oriented projects. This fund also accounts for the receipt and expenditure of the additional .25% real estate excise tax authorized by the Growth Management Act. These revenues are restricted to financing capital projects that are specified in the capital facilities plan.

The real estate excise tax is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages, and other debts given to secure the purchase. The state levies this tax at the rate of 1.28%.

University Place is required to spend the first quarter percent solely on capital projects that are listed in the capital facilities plan portion of the City’s comprehensive plan. University Place has allocated these funds to debt service for park land acquisition.

The definition of “capital projects” includes, but is not limited to, public works of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, parks, recreational facilities, law enforcement facilities, fire protection facilities, trails, libraries, and administrative and judicial facilities.

For the second quarter percent of the real estate excise tax, “capital project” means: public works projects of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems; and the planning, construction, reconstruction, repair, rehabilitation, or improvement of parks. Use of these funds for the acquisition of land for parks is not permitted.

	2016 Actual	2017 Actual	2018			2019 Adopted	2020 Adopted
			Adopted	Revised	Estimate		
<b>REVENUE</b>							
1st 1/4% Reet Tax	625,352	706,345	554,718	554,718	750,000	650,000	656,500
2nd 1/4% Reet Tax	625,352	705,806	554,718	554,718	750,000	650,000	656,500
<b>TOTAL REVENUE</b>	<b>1,250,704</b>	<b>1,412,151</b>	<b>1,109,436</b>	<b>1,109,436</b>	<b>1,500,000</b>	<b>1,300,000</b>	<b>1,313,000</b>
<b>EXPENDITURES</b>							
Transfer to PW Capital Improvement	547,968	518,624	636,886	410,010	410,010	395,910	300,391
Transfer to Parks Capital Improvement	7,032	20,134	77,500	253,647	253,647	275,000	343,000
Transfer to Debt Service	915,875	771,013	505,000	805,003	805,002	817,684	832,465
<b>TOTAL EXPENDITURES</b>	<b>1,470,875</b>	<b>1,309,771</b>	<b>1,219,386</b>	<b>1,468,660</b>	<b>1,468,659</b>	<b>1,488,594</b>	<b>1,475,856</b>
Fund Balance, January 1	960,329	740,158	303,989	842,538	842,538	873,879	685,285
Fund Balance, December 31	740,158	842,538	194,039	483,314	873,879	685,285	522,429

## 104: PARKS FUND

**Purpose/Description:** This fund accounts for all receipts and disbursements related to the City's parks activities. All services charges shall be deposited in this fund for the purpose of paying all or any part of the cost of maintaining the city parks programs.

Revenues supporting the activities of this fund include fees and charges for field rentals and the 1% Sales Tax dedicated to parks. Additional revenue may be contributed from general revenues of the City.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUE</b>							
Recreation Fees	302,994	-	-	-	-	-	-
Field/Park/Shelter Rentals	24,572	13,894	-	12,000	12,000	10,000	10,000
Donations	10,173	-	-	-	-	-	-
Sales Tax - 1% for Parks	298,344	321,394	231,014	322,000	322,000	325,220	328,472
Transfer In - GF - Parks	263,296	250,956	453,415	353,633	353,373	393,739	405,498
Transfer In - GF - Rec	231,857	7,369	-	-	-	-	-
Miscellaneous	-	390	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>1,131,236</b>	<b>594,003</b>	<b>684,429</b>	<b>687,633</b>	<b>687,373</b>	<b>728,959</b>	<b>743,970</b>
<b>EXPENDITURES</b>							
Recreation	568,448	7,369					
Parks Maintenance	446,950	498,717	573,064	573,064	573,063	616,845	631,215
Transfer to Debt	91,159	110,533	111,365	111,365	111,365	112,114	112,755
<b>TOTAL EXPENDITURES</b>	<b>1,106,557</b>	<b>616,619</b>	<b>684,429</b>	<b>684,429</b>	<b>684,428</b>	<b>728,959</b>	<b>743,970</b>
<b>Fund Balance, January 1</b>	<b>44,992</b>	<b>69,671</b>	<b>50,000</b>	<b>47,055</b>	<b>47,055</b>	<b>50,000</b>	<b>50,000</b>
<b>Fund Balance, December 31</b>	<b>69,671</b>	<b>47,055</b>	<b>50,000</b>	<b>50,259</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

## 105: TRAFFIC IMPACT FEE FUND

**Purpose/Description:** The Traffic Impact Fees Fund was established to ensure that transportation facilities necessary to support development shall be adequate to serve the development at the time the development is available for occupancy and use, or shortly thereafter, without decreasing current service levels below established minimum standards for the City. All traffic impact fees and any investment income generated by such fees shall remain in that fund until spent, encumbered or refunded. Monies set aside in this reserve fund must be expended within ten years of receipt. This fund reserves these revenues until the City Council determines to expend all or any portion, at which time such monies are transferred back to a street construction/maintenance-oriented fund when specific projects have been defined.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUE</b>							
Impact Fees	250,342	402,231	120,000	120,000	219,099	202,084	240,294
Sales Tax - TIF Deferral	5,876	6,634	-	-	5,000	-	-
<b>TOTAL REVENUE</b>	<b>256,218</b>	<b>408,865</b>	<b>120,000</b>	<b>120,000</b>	<b>224,099</b>	<b>202,084</b>	<b>240,294</b>
<b>EXPENDITURES</b>							
Transfer to PW Capital Imp	-	500,000	-	279,952	279,952	-	800,000
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>279,952</b>	<b>279,952</b>	<b>-</b>	<b>800,000</b>
<b>Fund Balance, January 1</b>	<b>736,226</b>	<b>992,444</b>	<b>1,056,224</b>	<b>901,309</b>	<b>901,309</b>	<b>845,456</b>	<b>1,047,540</b>
<b>Fund Balance, December 31</b>	<b>992,444</b>	<b>901,309</b>	<b>1,176,224</b>	<b>741,357</b>	<b>845,456</b>	<b>1,047,540</b>	<b>487,834</b>

## 106: TRANSPORTATION BENEFIT DISTRICT FUND

**Purpose/Description:** On December 2, 2013, the University Place City Council created a Transportation Benefit District in the City of University Place, known as the University Place Transportation Benefit District ("UPTBD"). The City assumed the rights and powers of the UPTBD and beginning in 2019 all fees are being recognized in the Street fund.

The University Place Transportation Benefit District Board has authorized a vehicle license fee of \$35 in order to fund maintenance, preservation, and safety enhancements to University Place's existing transportation network.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUE</b>							
TBD Fees	402,330	480,909	404,000	475,000	480,000	-	-
<b>TOTAL REVENUE</b>	<b>402,330</b>	<b>480,909</b>	<b>404,000</b>	<b>475,000</b>	<b>480,000</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
Transfer Out - Street	707,813	400,000	404,000	595,032	595,032	50,000	-
Misc - Intergovernmental	2,607	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>710,420</b>	<b>400,000</b>	<b>404,000</b>	<b>595,032</b>	<b>595,032</b>	<b>50,000</b>	<b>-</b>
<b>Fund Balance, January 1</b>	<b>392,213</b>	<b>84,123</b>	<b>75,000</b>	<b>165,032</b>	<b>165,032</b>	<b>50,000</b>	<b>-</b>
<b>Fund Balance, December 31</b>	<b>84,123</b>	<b>165,032</b>	<b>75,000</b>	<b>45,000</b>	<b>50,000</b>	<b>-</b>	<b>-</b>

## 107: DEVELOPMENT SERVICES FUND

**Purpose/Description:** This fund is established to administer and account for all receipts and disbursements related to the City's development services and planning activities. All services charges shall be deposited in this fund for the purpose of paying all or any part of the cost of running the city development services activities.

Revenues supporting the activities of this fund include fees and charges for the various activities of the building, engineering and planning divisions of the city as relate to community development. Additional revenue may be contributed from general revenues of the City.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUE</b>							
Building Permits	523,767	946,469	604,077	604,076	472,431	664,480	311,574
Planning	67,675	46,434	38,708	38,708	64,655	49,790	31,620
Engineering	62,373	70,144	117,075	117,075	131,555	125,588	111,631
Fire Fees	63,878	105,183	67,247	67,247	87,726	97,794	45,969
Miscellaneous	-	-	-	25,000	25,000	25,000	25,000
Transfer In - SWM Fund	5,879	10,327	12,000	12,000	12,000	12,000	12,000
Transfer In - General Fund	511,338	319,585	571,899	571,899	372,978	649,949	1,178,743
<b>TOTAL REVENUE</b>	<b>1,234,910</b>	<b>1,498,142</b>	<b>1,411,006</b>	<b>1,436,005</b>	<b>1,166,345</b>	<b>1,624,601</b>	<b>1,716,537</b>
<b>EXPENDITURES</b>							
Development Services	1,091,093	1,275,949	1,330,889	1,579,200	1,415,762	1,585,164	1,640,197
Fire Code Official	51,080	72,305	80,117	81,112	80,306	76,007	76,340
Tree Account - Restricted	-	-	-	4,593	4,593	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,142,173</b>	<b>1,348,254</b>	<b>1,411,006</b>	<b>1,664,905</b>	<b>1,500,661</b>	<b>1,661,171</b>	<b>1,716,537</b>
<b>Fund Balance, January 1</b>	<b>128,259</b>	<b>220,996</b>	<b>-</b>	<b>370,885</b>	<b>370,885</b>	<b>36,570</b>	<b>-</b>
<b>Fund Balance, December 31</b>	<b>220,996</b>	<b>370,885</b>	<b>-</b>	<b>141,986</b>	<b>36,570</b>	<b>-</b>	<b>-</b>

## 108: LOCAL REVITALIZATION FUNDING (LRF) FUND

**Purpose/Description:** This fund is established to account for receipt and disbursement transactions associated with Local Revitalization Financing.

The Local Revitalization Financing (LRF) Program was created by Second Substitute Senate Bill 5045 (2SSB 5045), passed by the WA State Legislature in 2009. The LRF program authorizes cities and counties to create “revitalization areas” and allows certain increases in local sales and use tax revenues and local property tax revenues generated from within the revitalization area, additional funds from other local public sources, and a state contribution to be used for payment of bonds issued for financing local public improvements within the revitalization area. The state contribution is provided through a local sales and use tax that is credited against the state sales and use tax (sometimes referred to as the “LRF tax”). This tax does not increase the combined sales and use tax rates paid by consumers.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUE</b>							
LRF Sales Tax Revenue	468,274	477,846	500,000	500,000	500,000	500,000	500,000
Miscellaneous	1,551	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>469,825</b>	<b>477,846</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>EXPENDITURES</b>							
Transfer Out - TC CIP LRF Projects	79,774	6,446	-	133,591	133,591	-	-
Debt Service Reserve	-	-	103,037	1,608,130	1,608,130	102,987	103,512
Debt Issuance Costs	-	-	-	-	-	-	-
Debt Service Payment	396,413	396,763	396,963	396,963	396,963	397,013	396,488
<b>TOTAL EXPENDITURES</b>	<b>476,187</b>	<b>403,209</b>	<b>500,000</b>	<b>2,138,684</b>	<b>2,138,684</b>	<b>500,000</b>	<b>500,000</b>
Fund Balance, January 1	1,570,409	1,564,047	-	1,638,684	1,638,684	-	-
Fund Balance, December 31	1,564,047	1,638,684	-	-	-	-	-

## 109: POLICE/PUBLIC SAFETY FUND

**Purpose/Description:** This Fund is established to account for receipt and disbursement transactions associated with police services, court services, jail services, city attorney's office, crime prevention, animal control, code enforcement, and emergency management.

Revenues supporting this fund include property taxes, revenues identified by state statutes collected in support of public safety, fines and forfeitures, pet license fees, grants and other revenue that may be authorized by the City Council.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUE</b>							
Property Tax - Current	4,001,791	4,171,444	4,227,582	4,297,743	4,297,743	4,383,698	4,471,372
Property Tax - Delinquent	38,800	35,905	-	30,000	30,000	30,000	30,000
Local Criminal Justice Tax	529,792	571,431	382,942	520,000	520,000	535,599	551,667
Gambling Tax - Punchboard/Pulltabs	-	38,156	35,000	37,500	56,000	56,560	57,126
Gambling Tax - Amusement	-	7,807	5,500	7,500	7,500	7,575	7,651
Alarm Permit Fees	9,016	7,625	4,000	6,000	6,500	6,500	6,500
Criminal Justice - Population	8,831	9,194	10,091	10,109	10,109	10,831	10,939
Criminal Justice - Contracted Svcs	54,450	56,756	48,480	55,000	55,000	55,550	56,106
Criminal Justice - Special Pop	32,159	33,336	33,854	34,567	34,567	35,774	36,132
DUI Cities	4,927	4,861	4,545	4,545	4,545	4,590	4,636
Liquor Profits	55,277	55,049	55,647	54,689	54,689	68,292	68,975
DUI Response Restitution	2,863	369	5,555	-	-	-	-
SRO Reimbursement/UPSD	59,028	60,804	62,623	62,623	62,623	64,502	66,437
SWM Admin Fee	54,908	60,064	67,788	67,788	61,922	66,801	69,198
Crime Free MultiHousing	600	600	-	-	275	-	-
False Alarm Charges	2,719	3,421	1,000	1,000	1,750	1,500	1,500
Court Fees	64,187	70,720	65,000	70,000	70,000	72,100	74,263
Pet License Fees	48,852	45,990	51,510	51,510	51,510	52,025	52,545
Pet License/Late Fees	1,574	1,572	1,212	1,212	1,212	1,200	1,200
Fine/Forfeitures	-	-	-	3,000	3,000	-	-
Transfer In - General Fund	-	-	-	600,000	600,000	600,000	550,000
Grants	8,273	5,549	-	7,800	7,800	-	-
<b>TOTAL REVENUE</b>	<b>4,978,048</b>	<b>5,240,651</b>	<b>5,062,329</b>	<b>5,922,585</b>	<b>5,936,745</b>	<b>6,053,097</b>	<b>6,116,247</b>
<b>EXPENDITURES</b>							
City Attorney	332,876	364,019	410,835	410,835	375,282	404,856	419,381
Court	124,711	275,407	161,389	285,500	285,500	294,065	302,887
Emergency Operations	34,728	66,902	54,533	73,202	56,100	88,827	74,073
Police	3,424,627	3,490,046	3,671,833	3,916,059	3,916,059	4,107,681	4,226,559
Public Safety	88,088	101,183	122,284	122,284	122,608	133,996	136,163
Animal Control	111,646	118,998	123,354	123,354	123,354	127,064	130,875
Code Enforcement	53,112	123,509	146,795	146,795	140,436	159,263	162,591
Jail	94,343	121,552	116,699	125,000	125,000	128,750	132,613
<b>TOTAL EXPENDITURES</b>	<b>4,264,131</b>	<b>4,661,614</b>	<b>4,807,722</b>	<b>5,203,029</b>	<b>5,144,339</b>	<b>5,444,502</b>	<b>5,585,142</b>
<b>Fund Balance, January 1</b>	<b>1,471,411</b>	<b>2,185,328</b>	<b>2,308,999</b>	<b>2,764,365</b>	<b>2,764,365</b>	<b>3,556,771</b>	<b>4,165,366</b>
<b>Fund Balance, December 31</b>	<b>2,185,328</b>	<b>2,764,365</b>	<b>2,563,606</b>	<b>3,483,921</b>	<b>3,556,771</b>	<b>4,165,366</b>	<b>4,696,471</b>

## 188: STRATEGIC RESERVE FUND

**Purpose/Description:** The Strategic Reserve Fund was established to set aside financial resources for mitigating adverse situations caused by severe short-term revenue shortfalls, expenditures resulting from emergencies, or as otherwise designated by the City Council. This fund is a course of last resort and shall be used only when no other reasonable financial management alternative exists.

This fund is financed by transferring undesignated and unreserved fund balance in the General Fund at the end of each calendar year as deemed appropriate by the City Council.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUE</b>							
GF Contribution	-	143,066	-	-	-	-	-
<b>TOTAL REVENUE</b>	-	143,066	-	-	-	-	-
<b>EXPENDITURES</b>							
Council Approved Expenditures	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-	-	-	-
<b>Fund Balance, January 1</b>	<b>856,934</b>	<b>856,934</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Fund Balance, December 31</b>	<b>856,934</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>

## 201: DEBT SERVICE FUND

**Purpose/Description:** The Debt Service Fund accounts for the debt service on the City Council-approved general obligation (G.O.) debt. Costs charged to this fund include scheduled principal and interest payments, debt issue costs, fiscal agent fees, and other debt-related costs.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUE</b>							
Other	4,043	-	-	-	-	-	-
Transfer In - Arterial Street Fund	109,540	72,458	47,391	47,391	47,391	47,009	46,627
Transfer In - REET Fund	915,875	771,013	505,000	805,002	805,002	817,684	832,465
Transfer In - Parks	91,159	110,533	111,365	111,365	111,365	112,114	112,755
Transfer In - General Fund	2,375,805	2,456,444	2,681,281	2,381,529	2,381,529	2,357,757	2,334,317
<b>TOTAL REVENUE</b>	<b>3,496,422</b>	<b>3,410,448</b>	<b>3,345,037</b>	<b>3,345,287</b>	<b>3,345,287</b>	<b>3,334,564</b>	<b>3,326,164</b>
<b>EXPENDITURES</b>							
Principal - Public Works Trust Fund	191,238	191,238	124,697	124,697	124,697	124,699	124,698
Interest - Public Works Trust Fund	7,567	5,861	4,156	4,156	4,156	3,117	2,079
Fiscal Agent Fees - LRF	2,000	2,000	2,000	2,250	2,250	2,250	2,250
Principal-2005 LTGO	625,000	-	-	-	-	-	-
Interest-2005 LTGO	33,091	-	-	-	-	-	-
Debt Register Costs - 2005 LTGO	300	-	-	-	-	-	-
Principal-2007A LTGO	-	-	-	-	-	-	-
Interest-2007A LTGO	77,756	-	-	-	-	-	-
Debt Register Costs - 2007A LTGO	300	-	-	-	-	-	-
Principal-2007A LTGO	190,000	200,000	-	-	-	-	-
Interest-2007A LTGO	65,988	7,700	-	-	-	-	-
Debt Register Costs - 2007A LTGO	300	127	-	-	-	-	-
Principal - 2009 LTGO/Non Taxable	-	-	-	-	-	-	-
Interest - 2009 LTGO/Non Taxable	406,809	-	-	-	-	-	-
Debt Register Costs - 2009/Non Tax LTGO	300	-	-	-	-	-	-
Principal - 2009 LTGO/Taxable	-	230,000	675,000	675,000	675,000	705,000	740,000
Interest - 2009 LTGO/Taxable	490,142	490,142	476,526	476,526	476,526	436,566	394,830
Debt Register Costs - 2009/Taxable LTGO	300	300	425	425	425	425	425
Principal - 2012 LTGO	315,000	320,000	335,000	335,000	335,000	350,000	365,000
Interest - 2012 LTGO	613,437	606,054	598,033	598,033	598,033	589,307	579,682
Debt Register Costs - 2012 LTGO	600	600	850	850	850	850	850
Principal - 2016 LTGO	310,000	420,000	200,000	200,000	200,000	200,000	200,000
Interest - 2016 LTGO	162,251	935,900	927,500	927,500	927,500	921,500	915,500
Debt Register Costs - 2016 LTGO	-	526	850	850	850	850	850
<b>TOTAL EXPENDITURES</b>	<b>3,492,379</b>	<b>3,410,448</b>	<b>3,345,037</b>	<b>3,345,287</b>	<b>3,345,287</b>	<b>3,334,564</b>	<b>3,326,164</b>
<b>Fund Balance, January 1</b>	<b>-</b>	<b>4,043</b>	<b>-</b>	<b>4,043</b>	<b>4,043</b>	<b>4,043</b>	<b>4,043</b>
<b>Fund Balance, December 31</b>	<b>4,043</b>	<b>4,043</b>	<b>-</b>	<b>4,043</b>	<b>4,043</b>	<b>4,043</b>	<b>4,043</b>

### 301: PARKS CAPITAL IMPROVEMENT FUND

**Purpose/Description:** The Parks Capital Improvement Fund accounts for receipts and disbursements related to acquisitions, design, construction, and any other related park capital project expenditures. Fund appropriations do not lapse at the end of any calendar year but remain in effect until such projects are complete.

The major sources of revenue for this fund are general obligation bond proceeds, grants from other agencies, local taxes, impact fees, and contributions from other funds. All Parks costs associated with acquisitions, improvements, issue of bonds, and other costs shall be paid by this fund.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUE</b>							
Transfer In - REET	7,032	20,134	77,500	253,647	253,647	275,000	343,000
Transfer In - GF	-	5,134	-	-	-	-	-
Contributions	12,734	12,266	-	-	-	100,000	464,334
Impact Fees	380,456	378,684	53,041	250,000	250,000	888,560	205,596
Grants	200,000	-	-	-	-	150,000	709,000
Miscellaneous	-	718	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>600,222</b>	<b>416,936</b>	<b>130,541</b>	<b>503,647</b>	<b>503,647</b>	<b>1,413,560</b>	<b>1,721,930</b>
<b>EXPENDITURES</b>							
Parks Capital Projects	479,379	50,874	155,000	460,594	460,594	850,000	2,084,000
<b>TOTAL EXPENDITURES</b>	<b>479,379</b>	<b>50,874</b>	<b>155,000</b>	<b>460,594</b>	<b>460,594</b>	<b>850,000</b>	<b>2,084,000</b>
<b>Fund Balance, January 1</b>	<b>669,494</b>	<b>790,337</b>	<b>399,387</b>	<b>1,156,399</b>	<b>1,156,399</b>	<b>1,199,452</b>	<b>1,763,012</b>
<b>Fund Balance, December 31</b>	<b>790,337</b>	<b>1,156,399</b>	<b>374,928</b>	<b>1,199,452</b>	<b>1,199,452</b>	<b>1,763,012</b>	<b>1,400,942</b>

### 302: PUBLIC WORKS CAPITAL IMPROVEMENT FUND

**Purpose/Description:** The Public Works Capital Improvement Fund accounts for receipts and disbursements related to acquisition, design, construction and any other related street, traffic, and surface water management capital project expenditures, including the Town Center Project. Fund appropriations do not lapse at the end of any calendar year but remain in effect until such projects are completed.

Revenues supporting this fund’s activities include bond proceeds, grant proceeds, and interfund transfers.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUE</b>							
Grants	5,198,214	2,533,936	187,000	6,895,594	9,982,529	259,500	255,000
Private Contributions/Reimbursements	976,206	306,825	-	313,909	315,433	-	-
Transfer In - GF	39,168	421,065	-	360,000	360,000	-	-
Transfer In - TIF	-	500,000	-	279,952	279,950	-	800,000
Transfer In - Arterial Street	98,178	45,389	162,071	196,797	196,797	169,657	173,288
Transfer In - REET	547,968	518,624	636,886	410,010	410,010	386,908	349,996
Transfer In - SWM	1,405,759	2,396,820	589,333	2,562,735	2,562,735	440,500	856,333
Transfer In - LRF	79,775	6,446	-	133,591	133,591	-	-
Miscellaneous	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>8,345,268</b>	<b>6,729,107</b>	<b>1,575,290</b>	<b>11,152,588</b>	<b>14,241,047</b>	<b>1,256,565</b>	<b>2,434,617</b>
<b>EXPENDITURES</b>							
PW CIP	8,081,095	9,882,663	1,575,290	12,483,402	12,483,402	1,256,565	2,434,617
<b>TOTAL EXPENDITURES</b>	<b>8,081,095</b>	<b>9,882,663</b>	<b>1,575,290</b>	<b>12,483,402</b>	<b>12,483,402</b>	<b>1,256,565</b>	<b>2,434,617</b>
<b>Fund Balance, January 1</b>	<b>1,131,736</b>	<b>1,395,910</b>	<b>-</b>	<b>1,330,813</b>	<b>(1,757,646)</b>	<b>0</b>	<b>0</b>
<b>Fund Balance, December 31</b>	<b>1,395,910</b>	<b>(1,757,646)</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 303: MUNICIPAL FACILITIES CIP FUND

**Purpose/Description:** This capital project fund accounts for receipts and disbursements related to municipal facility capital improvements (i.e. Windmill Village, City Hall, etc.) Contributions from the General Fund are sources of revenue for this fund.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUE</b>							
Transfer IN - GF	2,700,000	1,637,578	-	2,668,384	2,668,384	-	-
<b>TOTAL REVENUE</b>	<b>2,700,000</b>	<b>1,637,578</b>	<b>-</b>	<b>2,668,384</b>	<b>2,668,384</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>							
Muni CIP Capital Expenditures	29,453	112,297	-	6,864,212	6,864,212	-	-
<b>TOTAL EXPENDITURES</b>	<b>29,453</b>	<b>112,297</b>	<b>-</b>	<b>6,864,212</b>	<b>6,864,212</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, January 1</b>	<b>-</b>	<b>2,670,547</b>	<b>-</b>	<b>4,195,828</b>	<b>4,195,828</b>	<b>-</b>	<b>-</b>
<b>Fund Balance, December 31</b>	<b>2,670,547</b>	<b>4,195,828</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 401: SURFACE WATER MANAGEMENT FUND

**Purpose/Description:** The Surface Water Management (SWM) Fund was established to administer and account for all receipts and disbursements related to the City’s surface and storm water management system. All service charges are deposited into this fund for the purpose of 1) paying all or any part of the cost and expense of maintaining and operating surface and storm water management facilities; 2) paying all or any part of the cost and expense of planning, constructing, and improving any such facilities; or 3) paying or securing the payment of all or any portion of any general obligation or revenue bond issued for such purposes. The SWM Fund is organized into two supporting divisions: Engineering and Public Works Maintenance and Operations.

The major source of revenue is the Surface Water Management Fee which is collected by Pierce County with Property Taxes. The primary areas of service are the design, construction and inspection of public surface water capital improvement project and maintenance of the current system.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUE</b>							
SWM Fees	2,782,541	2,772,455	2,894,351	2,894,351	2,894,352	2,824,000	2,852,240
Grants	11,837	2,030	-	50,000	50,000	-	-
Miscellaneous	900	350	3,000	3,350	3,350	350	350
<b>TOTAL REVENUE</b>	<b>2,795,278</b>	<b>2,774,835</b>	<b>2,897,351</b>	<b>2,947,701</b>	<b>2,947,702</b>	<b>2,824,350</b>	<b>2,852,590</b>
<b>EXPENDITURES</b>							
Engineering Services	275,481	468,177	754,812	754,812	586,561	642,152	659,686
Public Works Maint and Operations	618,184	782,723	850,195	848,395	898,337	969,786	987,637
Admin. Fee to General Fund	400,576	399,854	470,607	501,809	484,657	486,288	490,432
Admin. Fee to Police Fund	54,908	60,064	67,788	67,788	61,922	66,801	69,198
Debt Service Payment	2,899	2,114	48,319	48,322	48,322	47,878	47,436
Transfer Out - IT	-	-	-	-	-	46,200	-
Transfer Out - Street	-	-	-	-	-	14,000	14,000
Transfer Out - Fleet	114,902	125,000	31,780	-	-	12,825	43,380
Transfer Out - PW CIP	1,405,759	2,382,440	589,333	2,562,735	2,562,735	896,833	400,000
Transfer Out - Development Services	5,879	10,327	12,000	12,000	12,000	12,000	12,000
<b>TOTAL EXPENDITURES</b>	<b>2,878,588</b>	<b>4,230,699</b>	<b>2,824,834</b>	<b>4,795,861</b>	<b>4,654,534</b>	<b>3,194,763</b>	<b>2,723,769</b>
<b>Fund Balance, January 1</b>	<b>4,201,915</b>	<b>4,118,605</b>	<b>2,471</b>	<b>2,791,752</b>	<b>2,662,742</b>	<b>955,910</b>	<b>585,497</b>
<b>Fund Balance, December 31</b>	<b>4,118,605</b>	<b>2,662,742</b>	<b>74,988</b>	<b>943,592</b>	<b>955,910</b>	<b>585,497</b>	<b>714,318</b>

## 501: FLEET & EQUIPMENT FUND

**Purpose/Description:** The Fleet and Equipment Fund accounts for all costs associated with operating, maintaining and replacing the City's non-proprietary owned vehicular and other motorized equipment. This fund owns and depreciates all such non-proprietary fund assets and accumulates reserves for the replacement of these assets. This fund is used to pay operating costs (including equipment and furniture) associated with its administration, and costs required to repair, replace, purchase, and operate included equipment.

Interfund charges are made to recover equipment maintenance and operating costs, equipment replacement and acquisition costs, and the cost of fund administration. Equipment replacement charges are segregated from all other cost recoveries.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUES</b>							
User Charges - M&O	92,698	114,611	123,400	123,400	129,146	136,300	134,800
Gain/Disposal of Assets	-	72,754	-	-	3,902	-	-
Transfers In	139,448	183,265	53,725	53,300	43,652	71,650	101,575
Transfer In - SWM Fund							
<b>TOTAL REVENUE</b>	<b>232,146</b>	<b>370,630</b>	<b>177,125</b>	<b>176,700</b>	<b>176,700</b>	<b>207,950</b>	<b>236,375</b>
<b>EXPENDITURES</b>							
Fleet - Parks, Recreation & PW	91,055	106,967	106,400	106,400	116,695	121,000	121,000
Fleet - Engineering & Dev. Services	5,664	3,972	7,900	7,900	10,411	7,900	7,900
Fleet - City Pool Vehicle	1,906	924	4,300	4,300	440	2,700	2,200
Fleet - Code Enforcement	3,673	2,747	4,800	4,800	1,600	4,700	3,700
Capital Outlays	111,333	138,961	53,725	53,300	47,554	71,650	101,575
<b>TOTAL EXPENDITURES</b>	<b>213,631</b>	<b>253,571</b>	<b>177,125</b>	<b>176,700</b>	<b>176,700</b>	<b>207,950</b>	<b>236,375</b>
<b>Fund Balance, January 1</b>	<b>615,228</b>	<b>633,743</b>	<b>615,179</b>	<b>750,857</b>	<b>750,857</b>	<b>750,857</b>	<b>750,857</b>
<b>Fund Balance, December 31</b>	<b>633,743</b>	<b>750,802</b>	<b>615,179</b>	<b>750,857</b>	<b>750,857</b>	<b>750,857</b>	<b>750,857</b>

## 502: INFORMATION TECHNOLOGY & SERVICES FUND

**Purpose/Description:** The Information Technology & Services (ITS) Fund accounts for all costs associated with data processing, telecommunications, geographical information services, postage operations, and copier and duplication services for the City. This fund owns and depreciates all such non-proprietary assets and accumulates reserves for the replacement of these assets. The ITS Fund is used to pay salaries and operating costs (including equipment and software) associated with its administration, and costs required to repair, replace, purchase, and operate included equipment.

Interfund charges are made to recover equipment maintenance and operating costs, equipment replacement and acquisition costs, and the cost of fund administration.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUES</b>							
User Charges - M&O	470,624	546,642	537,253	528,396	638,223	739,230	729,389
Transfer In - SWM	-	-	-	-	-	46,200	-
Transfer In - General Fund	177,067	326,087	306,170	762,354	652,527	579,420	302,975
Transfer In - General Fund/Consulting	15,722	1,142	15,000	51,000	51,000	65,000	45,000
<b>TOTAL REVENUE</b>	<b>663,413</b>	<b>873,871</b>	<b>858,423</b>	<b>1,341,750</b>	<b>1,341,750</b>	<b>1,429,850</b>	<b>1,077,364</b>
<b>EXPENDITURES</b>							
Information Services	266,855	275,027	394,368	470,923	482,420	561,915	544,644
IS Capital	204,838	309,820	304,330	670,530	652,527	625,620	302,975
IS Consulting	15,722	1,142	15,000	51,000	51,000	65,000	45,000
Telecommunications	52,075	54,139	44,625	44,625	63,000	65,305	68,585
GIS	32,288	29,869	32,650	37,222	40,432	41,050	44,050
Duplication	37,692	30,350	47,450	47,450	37,500	51,360	52,510
Postage	16,463	17,628	20,000	20,000	14,871	19,600	19,600
Depreciation Expense	56,892	60,910	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>682,824</b>	<b>778,885</b>	<b>858,423</b>	<b>1,341,750</b>	<b>1,341,750</b>	<b>1,429,850</b>	<b>1,077,364</b>
<b>Fund Balance, January 1</b>	<b>54,017</b>	<b>34,606</b>	<b>54,017</b>	<b>572,467</b>	<b>129,592</b>	<b>129,592</b>	<b>129,592</b>
<b>Fund Balance, December 31</b>	<b>34,606</b>	<b>129,592</b>	<b>54,017</b>	<b>572,467</b>	<b>129,592</b>	<b>129,592</b>	<b>129,592</b>

## 505: PROPERTY MANAGEMENT FUND

**Purpose/Description:** The Property Management Fund accounts for all costs associated with the maintenance and operation of City-owned buildings. Maintenance and operation costs are charged to other City funds and departments for such facilities and furnishings.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUES</b>							
User Charges	-	293,465	428,731	373,348	375,978	422,232	330,492
Town Hall Rentals	-	730	-	4,000	-	-	-
Cell Tower Leases	-	30,554	-	30,440	31,450	32,394	33,365
WMV Lease Payments	-	19	-	12	13	13	13
Sr. Center Lease Payments	-	275	-	275	275	275	275
CB Janitorial	-	1,200	-	1,200	1,200	1,200	1,200
Atrium Use	-	-	-	1,000	500	500	500
CB Leases	-	2,282	-	37,504	39,964	50,888	50,952
CB/Utility Reimbursements	-	4,569	-	5,200	10,000	10,000	10,000
Facility Agreement	-	2,760	-	-	-	-	-
Compensation for loss	-	282	-	-	-	-	-
Transfer Inn - General Fund - Condo	-	272,279	317,000	286,415	203,013	215,769	223,766
Transfer In - General Fund - Capital	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	-	<b>608,415</b>	<b>745,731</b>	<b>739,394</b>	<b>662,393</b>	<b>733,271</b>	<b>650,563</b>
<b>EXPENDITURES</b>							
Windmill Village	-	34,818	46,513	50,593	39,470	42,996	9,100
City Hall	-	116,800	193,788	179,444	156,043	168,598	2,000
Lot 8 Garage	-	7,465	21,500	21,500	23,380	28,150	23,300
Civic Building - City Only	-	134,257	57,250	94,194	84,223	91,761	205,015
Civic Building - Condo	-	272,279	317,000	286,415	286,415	311,039	320,371
Market Square	-	8,022	35,700	35,700	27,134	36,327	36,327
Vacant Lots	-	2,901	1,900	1,900	1,736	1,750	1,750
Senior Center	-	22	20,130	20,130	-	2,000	2,000
PW Shop	-	22,452	49,450	47,018	41,742	46,900	46,950
Kobayashi	-	184	2,500	2,500	1,250	1,250	1,250
Hess	-	188	-	-	-	1,500	1,500
Atrium Events	-	218	-	-	1,000	1,000	1,000
<b>TOTAL EXPENDITURES</b>	-	<b>599,606</b>	<b>745,731</b>	<b>739,394</b>	<b>662,393</b>	<b>733,271</b>	<b>650,563</b>
<b>Fund Balance, January 1</b>	-	-	-	<b>70,255</b>	<b>8,809</b>	<b>8,809</b>	<b>8,809</b>
<b>Fund Balance, December 31</b>	-	<b>8,809</b>	-	<b>70,255</b>	<b>8,809</b>	<b>8,809</b>	<b>8,809</b>

## 506: RISK MANAGEMENT FUND

**Purpose/Description:** The Risk Management Fund accounts for the financial administration of the City’s comprehensive risk management program. This fund is used to purchase insurance coverage against risks covered by the City’s insurance policies. This fund is used to pay all other insurance/risk management-oriented expenditures, including costs and expenses of defending the City, its officials, and its employees against claims covered by the program.

Monies are paid into this fund from various City operating funds as insurance premiums, just as the City would pay private insurance carriers’ premiums for insurance coverage. Risk management functions include unemployment and workers’ compensation, and property, casualty, general liability and similar coverage.

Currently, the City of University Place is a member of Washington Cities Insurance Authority (WCIA), which is a municipal corporation of public entities in Washington state that join together for the purpose of providing liability protection to its members. WCIA provides its members with broad coverage for general liability, automobile liability, property insurance, and boiler and machinery insurance. Members are also entitled to claims adjustment services, legal defense of claims, risk management consultation, personal liability consultation, on-site loss control services, land use litigation workshops, defensive driving training, and review of indemnification clauses and insurance requirements in contracts.

	2016	2017	2018			2019	2020
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<b>REVENUES</b>							
User Charges - Insurance	127,167	123,460	151,337	153,343	126,210	145,800	151,337
Investment Interest	-	-	-	-	-	-	-
Judgments/Settlements	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Transfer In - General Fund	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>127,167</b>	<b>123,460</b>	<b>151,337</b>	<b>153,343</b>	<b>126,210</b>	<b>145,800</b>	<b>151,337</b>
<b>EXPENDITURES</b>							
Insurance/Risk Management	129,176	125,469	153,342	155,350	128,217	145,800	151,337
Transfer to Parks CIP - Kobayashi	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>129,176</b>	<b>125,469</b>	<b>153,342</b>	<b>155,350</b>	<b>128,217</b>	<b>145,800</b>	<b>151,337</b>
Fund Balance, January 1	6,025	4,016	2,005	3,301	2,007	-	-
Fund Balance, December 31	4,016	2,007	-	1,294	-	-	-

## 150: DONATIONS AND GIFTS TO UNIVERSITY PLACE FUND

**Purpose/Description:** The Donations and Gifts to University Place Fund accounts for cash donations designated for specific purposes by the donor. This fund is project-based and records all transactions associated with donations. Accounts associated with this fund include General Government (i.e. Beautification and Arts and Employee Wellness); *Parks (i.e. Curran Apple Orchard, Homestead Park, Cirque Park, and Colegate/Curtis Facilities)*; and Police/Public Safety (i.e. Animal Control, Bike Patrol and Special Equipment). Any donations and gifts made on behalf of the projects are deposited into this fund to be used for that specific project.

	2016 Actual	2017 Actual	2018			2019 Adopted	2020 Adopted
			Adopted	Revised	Estimate		
<b>REVENUE</b>							
Donations	11,808	12,679	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>11,808</b>	<b>12,679</b>	-	-	-	-	-
<b>EXPENDITURES</b>							
Donation Accounts	23,979	11,199	-	23,489	23,489	-	-
<b>TOTAL EXPENDITURES</b>	<b>23,979</b>	<b>11,199</b>	-	<b>23,489</b>	<b>23,489</b>	-	-
Fund Balance, January 1	34,180	22,009	-	23,489	23,489	-	-
Fund Balance, December 31	22,009	23,489	-	-	-	-	-



# APPENDIX

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**UNIVERSITY PLACE**

## **PHOTO INFORMATION: UNIVERSITY PLACE**

Located on the picturesque Puget Sound, the City of University Place is home to over 32,610 active residents. Halfway between the state capitol of Olympia and the state's largest city, Seattle, the City boasts beautiful scenic views of the Olympic Mountains, Mount Rainier and the Puget Sound, and is the ideal launching point to the Pacific Northwest.

University Place is also a destination in itself, with something to offer everyone, including parks, wetlands and preserves, miles of walking and bike paths, dozens of locally owned businesses, and a world class golf course, the critically acclaimed Chambers Bay, which hosted the world's finest golfers and golf fans for the U.S. Amateur in 2010 and the U.S. Open in 2015.

Since becoming a City in 1995, University Place, through the leadership of an active citizenry, has developed into an ideal place to live, work, and play. Whether you're a lifelong resident or a first-time visitor, there's something for you in University Place.

## MISCELLANEOUS STATISICAL INFORMATION

### Exhibit 1 - Supplemental Information

**DATE OF INCORPORATION:** August 31, 1995

**FORM OF GOVERNMENT:** Council-City Manager

**POPULATION:** 32,610

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

**ORGANIZATIONAL STRUCTURE:** University Place's City Council is comprised of seven Councilmembers. All members are elected at-large and the Mayor is chosen from within the Council. City administration includes a City Manager, Executive Director/Finance and Administrative Services, Executive Director/Community and Economic Development, and department heads for the City Attorney, Finance, Development Services, Engineering and Parks, Recreation and Public Works.

**LOCATION:** University Place is a mostly suburban residential city in Pierce County that is located on Puget Sound just south of the Tacoma Narrows Bridge. In addition to its proximity to Tacoma, University Place offers easy accessibility to Seattle, Olympia, and the Puget Sound peninsulas. University Place can be reached by the Jackson Avenue exit off Washington State Highway 16.

**NUMBER OF CITY EMPLOYEES:** During 2018, the City employed 50.5 full-time. City Public Works employees are represented by the International Union of Operating Engineers Local #612. No other bargaining units represent City employees. University Place contracts for many services through public and private entities:

Police	Pierce County Sherriff
Jail	Pierce County
Court	City of Lakewood
Refuse	University Place Refuse and Lakewood Refuse

**PUBLIC SCHOOLS:** University Place is served primarily by University Place School District #83. A small percentage of students attend Tacoma School District #10 and Clover Park School District.

Number of Schools in City Limits:

Elementary (K-4 <sup>th</sup> )	4
Intermediate (5 <sup>th</sup> -7 <sup>th</sup> )	2
Junior High (8 <sup>th</sup> -9 <sup>th</sup> )	1
Senior High (10 <sup>th</sup> -12 <sup>th</sup> )	1

**PARKS:** Between the shores the of the Puget Sound and the shadow of Mount Rainier, University Place is Pierce County’s ultimate destination for recreation and relaxation.

Number of Developed Parks:	10
Number of Developed Acres	65.05
Number of Undeveloped Parks	4
Number of Undeveloped Acres	30.74
Number of Open Space:	7
Number of Open Space Acres:	37.23

**OPERATING INDICATORS:**

	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>BUILDING PERMITS</b>					
Building Permits Issued	822	752	925	1,284	972
<b>POLICE</b>					
Part 1 Crimes*	815	824	936	959	837
DUI Arrests	51	53	28	34	35
Other Traffic Arrests	154	132	143	162	113
<b>FIRE**</b>					
Emergency Medical Responses	9,128	10,545	11,260	11616	12,092
Fire Responses	286	448	384	410	1,089
Other	4,593	4,465	4,236	3881	3,139
<b>Public Works</b>					
Feet of Sidewalks Maintained	144,308	184,890	184,890	195,412	202,963

\* Part 1 Crimes includes Violent Crime (Aggravated Assault, Murder, Rape, Robbery) and Property

\*\* The City of University Place is served by West Pierce Fire and Rescue , which prior to 2011 was Pierce County Fire District #3. West Pierce cannot provide data for University Place only.

## Exhibit 2 – Historical Tax Rates

	2015	2016	2017	2018	2019
<b>Property Tax Levy</b>					
Regular	4,045,432	4,144,269	4,200,791	4,297,743	4,393,689
Excess	-	-	-	-	-
<b>TOTAL</b>	<b>\$4,045,432</b>	<b>\$4,144,269</b>	<b>\$4,200,791</b>	<b>\$4,297,743</b>	<b>\$4,393,689</b>

### Property Tax Rate per \$1,000 AV:

(Levied by the City of University Place)

Regular	\$ 1.35	\$ 1.31	\$ 1.23	\$ 1.13	\$ 1.04
Excess	-	-	-	-	-
<b>Total</b>	<b>\$ 1.35</b>	<b>\$ 1.31</b>	<b>\$ 1.23</b>	<b>\$ 1.13</b>	<b>\$ 1.04</b>

### Total Property Tax Levy per \$1,000 AV:

(For a typical University Place Resident - TCA 752)

City of University Place	\$ 1.35	\$ 1.31	\$ 1.23	\$ 1.13	\$ 1.04
County	\$ 1.43	\$ 1.38	\$ 1.28	\$ 1.18	\$ 1.09
State	\$ 2.39	\$ 2.23	\$ 2.07	\$ 1.88	\$ 1.91
State School Levy 2	\$ -	\$ -	\$ -	\$ 1.03	\$ 0.71
Fire District #3 EMS	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.48	\$ 0.44
Fire District #3 Expense	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.46	\$ 1.32
Fire District #3 M&O	\$ 1.42	\$ 1.33	\$ 1.23	\$ 1.10	\$ 0.97
UP School District - Bond	\$ 2.69	\$ 2.52	\$ 2.31	\$ 2.08	\$ 1.88
UP School District - Capital Projects	\$ 0.26	\$ 0.23	\$ 0.20	\$ 0.18	\$ 0.52
UP School District - M&O	\$ 4.22	\$ 4.14	\$ 3.82	\$ 3.53	\$ 1.50
Port of Tacoma	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18
Pierce County Rural Library	\$ 0.50	\$ 0.50	\$ 0.47	\$ 0.43	\$ 0.50
Central Pierce Regional Transit	\$ -	\$ -	\$ 0.25	\$ 0.23	\$ 0.21
Conservation Futures	\$ 0.05	\$ 0.05	\$ 0.05	\$ 0.04	\$ 0.04
Flood Control Zone	\$ 0.10	\$ 0.10	\$ 0.09	\$ 0.08	\$ 0.08
	<b>\$ 16.59</b>	<b>\$ 15.98</b>	<b>\$ 15.18</b>	<b>\$ 15.03</b>	<b>\$ 12.38</b>

### Sales Tax Rates

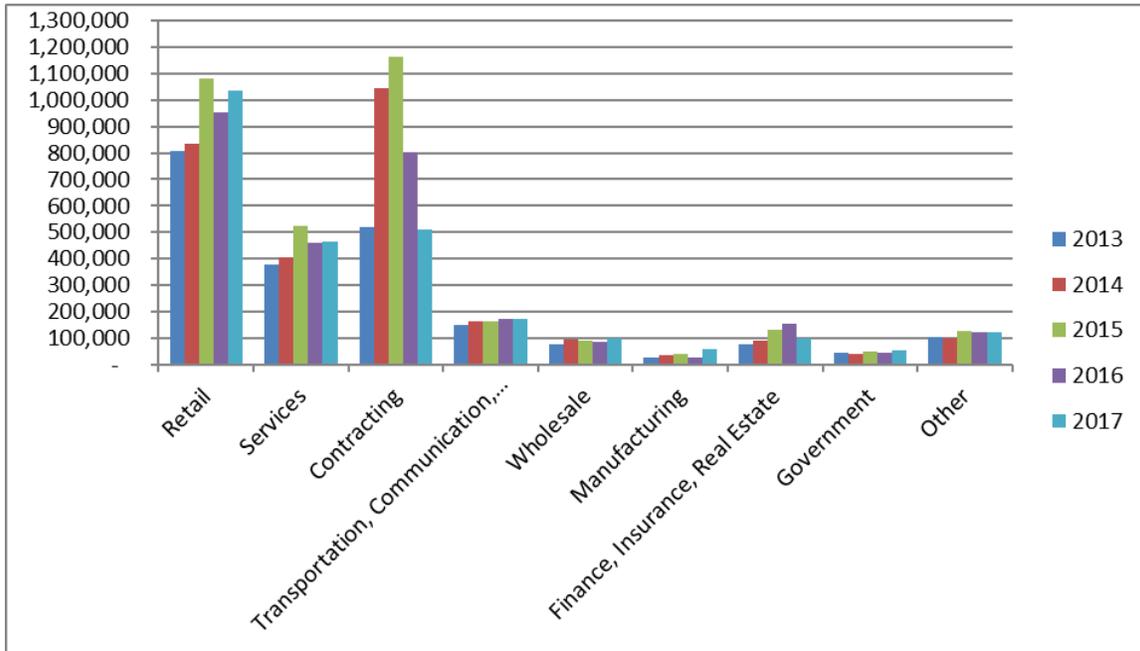
State of Washington	6.50%	6.50%	6.50%	6.50%	6.50%
Regional Transit Authority	0.90%	0.90%	1.40%	1.40%	1.40%
City of University Place	0.84%	0.84%	0.84%	0.84%	0.84%
Pierce Transit	0.30%	0.30%	0.30%	0.30%	0.30%
Public Transporations	0.30%	0.30%	0.30%	0.30%	0.30%
Pierce County	0.15%	0.15%	0.15%	0.15%	0.15%
Criminal Justice	0.10%	0.10%	0.10%	0.10%	0.10%
Pierce County Jail	0.10%	0.10%	0.10%	0.10%	0.10%
Parks	0.10%	0.10%	0.10%	0.10%	0.10%
Pierce County 911 Communications	0.10%	0.10%	0.10%	0.10%	0.10%
State Sales Tax Administration	0.01%	0.01%	0.01%	0.01%	0.01%
<b>Total Sales Tax Rate</b>	<b>9.40%</b>	<b>9.40%</b>	<b>9.90%</b>	<b>9.90%</b>	<b>9.90%</b>

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<b>Utility Tax Rates</b>					
Gas Utility Tax	6%	6%	6%	6%	6%
Telephone Utility Tax	6%	6%	6%	6%	6%
Cellular Utility Tax	6%	6%	6%	6%	6%
Cable Utility Tax	6%	6%	6%	6%	6%
Solid Waste Utility Tax	6%	6%	6%	6%	6%
Stormwater Utility Tax	6%	6%	6%	6%	6%
<b>Franchise Fees</b>					
Cable	5%	5%	5%	5%	5%
Refuse	5%	5%	5%	5%	5%
Electric	6%	6%	6%	6%	6%
Water	8%	8%	8%	8%	8%
Sewer	n/a	n/a	6%	6%	6%
<b>Admissions Tax</b>					
Admissions Tax	5%	5%	5%	5%	5%
<b>Gambling Tax</b>					
Bingo/Raffles	5%	5%	5%	5%	5%
Amusement Games	2%	2%	2%	2%	2%
Punchboards/Pull tabs	5%	5%	5%	5%	5%
Card Playing	20%	20%	20%	20%	20%
<b>Transportation Benefit District Fee</b>	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 35.00
<b>Business License Fees</b>					
City Business License	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Home Occupation Business License	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00

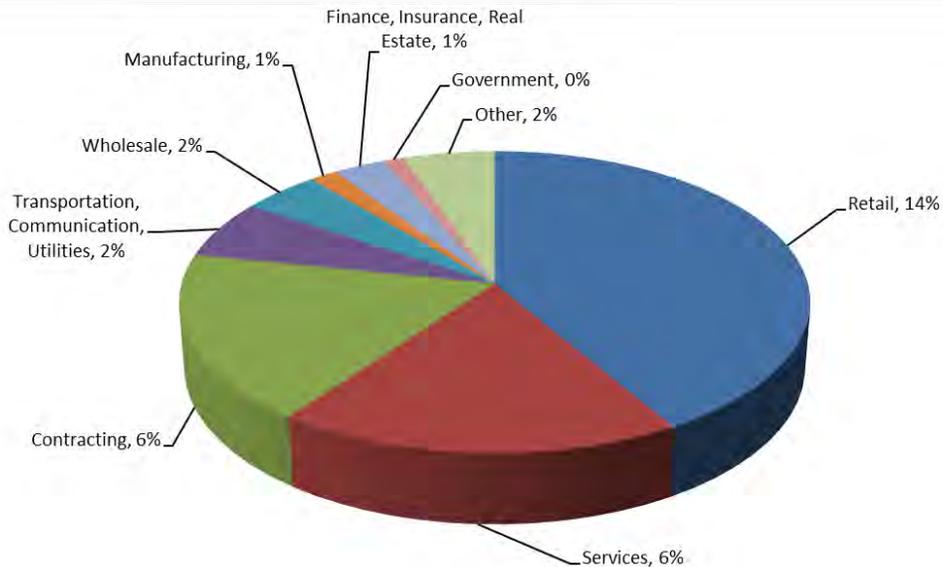
### Exhibit 3 - Sales Tax

The City receives much of its sales tax revenue from the Retail, Services and Contracting categories.

#### SALES TAX BY CATEGORY IN THE CITY OF UNIVERSITY PLACE



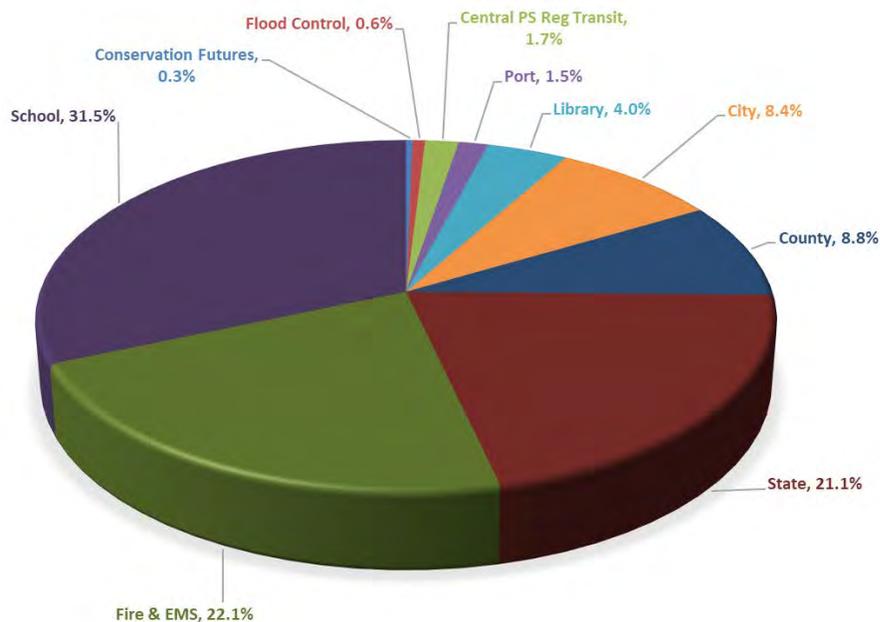
The pie chart below depicts the percent of sales tax revenues remitted by each category in the City in 2018.



## Exhibit 4 - Property Tax

The Total Levy Rate is comprised of the City's Levy, plus additional levy's which are earmarked for State, Schools, Emergency Medical Services (EMX), local libraries and hospital and other entities. The distribution of property tax revenues is detailed in the pie chart below. The total rate per \$1,000 of assessed valuation is \$12.38. A typical resident will pay \$5,013 in 2019 property taxes (see chart on page 131). The City of University Place will receive 8% of the total.

**Distribution of Property Tax Assessed in University Place (2019)**



Most of us think of property taxes as being a percentage of tax levied on the value of a piece of property like a house, building, or land. If I own a property worth \$100,000 and the annual tax rate is 1 percent, I pay \$1,000 per year. That's called a "rate-based" system.

But that's not how property taxes work in Washington. Instead of being directly related to property values, they're based off the city's annual budget. It's called a "budget-based" system and here's how it works:

Homes, businesses, and other pieces of real estate aren't taxed at a set rate like the example above. Instead, a county assessor takes the local government's yearly budget and divides that amount by the value of all property within the taxing boundaries. The assessor then assigns a set tax per thousand dollars of value so that enough money is generated to cover the budget.

For example, say a city needs \$1,000,000 to operate. If all properties in the city are valued at \$100 million dollars, then the assessor would set a tax of \$10 per thousand dollars of property value. That means the owner of a property with an assessed value of \$300,000 would pay \$300 annually in property tax.

For a home valued at \$404,955 University Place will receive \$1.04 per \$1,000 assessed value for a total of approximately \$421 in 2019 as illustrated below.

**Property Tax Example in University Place**

	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Notes</b>
Average Assessed Value	291,457	303,341	323,051	357,556	404,955	(1)
Levy Rate - City of UP	\$ 1.35	\$ 1.31	\$ 1.23	\$ 1.13	\$ 1.04	
City Tax	\$ 392.13	\$ 397.38	\$ 397.35	\$ 404.04	\$ 421.15	(2)
Total Taxes	\$4,835.29	\$4,847.28	\$4,903.91	\$5,374.07	\$5,013.34	
Total Levy Rate	\$ 16.59	\$ 15.98	\$ 15.18	\$ 15.03	\$ 12.38	(3)

Notes:

(1) Source: Pierce County Assessor-Treasurer - Revaluation Reports Area 15

(2) Based on Levy Rate per \$1,000 of Home Value.

(3) Based on University Place area classified as 752.

The property tax laws are often considered to be very complicated and difficult to comprehend; the bullets below provide highlights of the existing property tax laws in Washington State.

**Limits**

- The State Constitution limits total regular property taxes to 1% of assessed value or \$10 per \$1,000.
- The State Constitution permits “excess levies” to exceed the 1% limitation. (These are typically voted general obligation bonds, such as for school levies).
- Cities are limited to \$2.60 per \$1,000 of assessed value
- The maximum increase in annual property tax levies is limited to the Implicit Price Deflator (IPDO or 1% (whichever is less) over the highest amount levied since 1986.
  - Cities that have not previously used all their available property tax capacity can use it in future years. This is known as “banked capacity.”
  - New construction and newly annexed areas are subject to the previous year’s tax rate and not subject to the IPD or 1% limitations when first added to the tax rolls.
- The Council sets the next year’s tax levy by Ordinance.
  - A public hearing is required each year which focuses on the overall financial need for the property tax to pay for services and on the amount of proposed increase for the budget year.

**Methodology**

- The County Assessor provides assessed values to the County Treasurer as the basis for the tax computation. In Pierce County, the Assessor updates the taxable values each year.
- The County Treasurer assesses the tax each year.
- Assessed values are market driven. The amount that can be levied is set by Council and regulated by State law and the constitution. The levy rate is derived from these other two factors. The following illustrates this dynamic using real information from the City of University Place and various assumptions for the future.

## Exhibit 5 – Debt Service Summary

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the value of all taxable property within the City. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City’s assessed valuation. Prior to the passage of new legislation in 1994, the statutory limit on councilmanic (non-voted) debt for general government purposes was 0.75% of assessed valuation. Another 0.75% of councilmanic debt was available only for lease-purchase contracts (RCW 35.43.200). Now, these two components have been combined and can be used for any municipal purpose, including using the entire 1.5% for bonds. The City’s remaining debt capacity within the 2.5% limit is estimated to be \$43,284,000.

Under RCW 39.36.030(4), the public may also vote to approve park facilities and utility bond issues, each of which is also limited to 2.5% of the City’s assessed valuation. A total of 7.5% of the City’s assessed valuation may be issued in bonds. The remaining debt capacity within the 7.5% limit is estimated to be \$278,236,595. Unlimited tax general obligation debt requires an approving vote of the people and any election to validate such general obligation debt must have a voter turnout of at least 40% of those who voted in the last State general election and of those voting, 60% must be in the affirmative. The debt capacity for the City of University Place for 2018 is anticipated to be as follows:

CITY OF UNIVERSITY PLACE COMPUTATION OF LIMITATION OF INDEBTEDNESS December 31, 2018					
<u>Description</u>	<u>GENERAL DEBT CAPACITY</u>		<u>Excess Levy Open Space and Park</u>	<u>Excess Levy Utility Purposes</u>	<u>Total Debt Capacity</u>
	<u>(Limited) Councilmanic</u>	<u>(Unlimited) Excess Levy</u>			
Statutory debt limit: (AV=\$4,233,099,577 (A))					
1.50% AV @ 100%	\$ 63,496,494	\$ (63,496,494)			
2.50% AV @ 100%		105,827,489	105,827,489	105,827,489	\$ 317,482,467
Add:					
Cash on hand for debt redemption (B)	-	-	-	-	-
Less:					
Bonds outstanding	(38,622,919)	-	-	-	(38,622,919)
Compensated Absences, estimated	(622,953)	-	-	-	(622,953)
<b>REMAINING DEBT CAPACITY</b>	<b>\$ 24,250,622</b>	<b>\$ 42,330,995</b>	<b>\$ 105,827,489</b>	<b>\$ 105,827,489</b>	<b>\$ 278,236,595</b>
 <b>TOTAL REMAINING "GENERAL" CAPACITY (C)</b>	 <b><u>\$ 66,581,617</u></b>				
(A)	This figure represents the City's total taxable assessed valuation (AV) for 2017 which was used to determine the 2018 property tax levy as certified.				
(B)	Reflects estimated balance available in the Debt Service Fund as of December 31, 2018.				
(C)	Combined total for Councilmanic, Financing Lease, and Excess Levy capacities.				

The following table illustrates a summary of all outstanding debt as of December 31, 2018:

Description	Date of Issue	Maturity Date	Amount Originally Issued	Beginning Outstanding Debt	Amount Issued	Amount to be Redeemed	Ending Outstanding Debt
<b>Governmental Activity</b>							
General Obligation Bonds							
2009 Series B	24-Aug-09	1-Dec-34	7,760,000	7,530,000	-	675,000	6,855,000
2012 Series A	20-Nov-12	1-Dec-37	6,250,000	5,470,000	-	143,380	5,326,620
2012 Series B (Taxable)	20-Nov-12	1-Dec-37	7,880,000	7,310,000	-	191,620	7,118,380
2016	29-Sep-16	1-Dec-34	19,675,000	18,945,000	-	200,000	18,745,000
Subtotal			68,560,000	39,255,000	-	1,210,000	38,045,000
Revenue Bond							
2011, Local Option Sales an	1-Jul-11	1-Oct-37	5,885,000	5,030,000	-	165,000	4,865,000
Subtotal			5,885,000	5,030,000	-	165,000	4,865,000
Other Debt							
Public Works Trust Fund Loans							
PW-00-691-059	1-Jul-01	1-Jul-20	345,508	54,551	-	18,183	36,368
PW-00-691-060	1-Jul-01	1-Jul-20	665,280	107,015	-	35,671	71,344
PW-00-691-058	1-Jul-02	1-Jul-20	495,132	87,870	-	29,290	58,580
PW-05-691-PRE-145	1-Jul-06	1-Jul-25	766,983	332,421	-	41,553	290,868
Subtotal			3,513,894	581,858	-	124,697	457,161
<b>Total Governmental Activity General Obligation Bonds &amp; Other Debt</b>			<b>\$ 77,958,894</b>	<b>\$ 44,866,858</b>	<b>\$ -</b>	<b>\$ 1,499,697</b>	<b>\$ 43,367,161</b>
<b>Business-type Activity</b>							
Other Debt							
Public Works Trust Fund Loans							
PW-00-691-059	1-Jul-01	1-Jul-20	334,492	52,817	-	17,606	35,211
PW-00-691-060	1-Jul-01	1-Jul-20	294,720	47,407	-	15,802	31,605
PW-00-691-058	1-Jul-02	1-Jul-20	136,012	24,137	-	8,046	16,091
PW-05-691-PRE-145	1-Jul-06	1-Jul-25	99,762	43,258	-	5,407	37,851
Subtotal			1,505,995	167,619	-	46,861	120,758
<b>Total Business-type Activity Other Debt</b>			<b>\$ 1,505,995</b>	<b>\$ 167,619</b>	<b>\$ -</b>	<b>\$ 46,861</b>	<b>\$ 120,758</b>
							<b>\$ 43,487,919</b>

The following is a summary of debt service requirements to maturity as of December 31, 2018:

**GENERAL OBLIGATION BONDS**

Year	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2019	1,255,000	1,947,373	3,202,373	-	-	-
2020	1,305,000	1,890,012	3,195,012	-	-	-
2021	1,375,000	1,823,744	3,198,744	-	-	-
2022	1,440,000	1,755,888	3,195,888	-	-	-
2023	1,525,000	1,671,643	3,196,643	-	-	-
2024-2028	8,415,000	6,986,289	15,401,289	-	-	-
2029-2033	10,995,000	4,654,882	15,649,882	-	-	-
2034-2038	11,735,000	1,519,024	13,254,024	-	-	-
<b>Totals</b>	<b><u>\$ 38,045,000</u></b>	<b><u>\$ 22,248,855</u></b>	<b><u>\$ 60,293,855</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

**PUBLIC WORKS TRUST FUND LOANS**

Year	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2019	124,697	3,117	127,815	46,861	1,018	47,879
2020	124,697	2,078	126,775	46,861	577	47,438
2021	41,553	1,039	42,592	5,407	135	5,542
2022	41,553	831	42,384	5,407	108	5,515
2023	41,553	623	42,176	5,407	81	5,488
2024-2025	83,107	623	83,731	10,814	81	10,895
<b>Totals</b>	<b><u>\$ 457,161</u></b>	<b><u>\$ 8,312</u></b>	<b><u>\$ 465,472</u></b>	<b><u>\$ 120,758</u></b>	<b><u>\$ 2,001</u></b>	<b><u>\$ 122,758</u></b>

**LRF REVENUE BOND**

Year	Governmental Activities			Governmental Activities		
	Principal	Interest	Total	Principal	Interest	Total
2019	170,000	227,013	397,013	-	-	-
2020	175,000	221,488	396,488	-	-	-
2021	180,000	215,363	395,363	-	-	-
2022	190,000	208,613	398,613	-	-	-
2023	195,000	200,063	395,063	-	-	-
2024-2028	1,125,000	859,102	1,984,102	-	-	-
2029-2033	1,420,000	567,614	1,987,614	-	-	-
2034-2038	1,410,000	180,750	1,590,750	-	-	-
<b>Totals</b>	<b><u>\$ 4,865,000</u></b>	<b><u>\$ 2,680,006</u></b>	<b><u>\$ 7,545,006</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

## Exhibit 6 – 2019-2020 Adopted Salary Ranges

Position Title	2019 Adopted Salary Range		2020 Adopted Salary Range	
	Entry	High	Entry	High
City Manager	\$15,131		\$15,585	
Executive Director/Assistant City Manager	\$9,955	\$13,100	\$10,254	\$13,493
City Attorney	\$9,955	\$13,100	\$10,254	\$13,493
Planning & Development Services Director	\$9,363	\$12,320	\$9,644	\$12,690
Director of Engineering and Capital Projects	\$9,363	\$12,320	\$9,644	\$12,690
Public Works, Parks & Facilities Director	\$9,363	\$12,320	\$9,644	\$12,690
Finance Director	\$9,363	\$12,320	\$9,644	\$12,690
Deputy Finance Director/Risk Manager	\$8,487	\$11,168	\$8,742	\$11,503
Assistant Development Services Director	\$7,764	\$10,216	\$7,997	\$10,523
Deputy Director of Engineering and Capital Projects	\$7,764	\$10,216	\$7,997	\$10,523
Communications/I.T. Manager	\$7,426	\$9,773	\$7,649	\$10,066
Human Resources Manager/Management Analyst	\$7,426	\$9,773	\$7,649	\$10,066
Building Official/Sr. Building Inspector	\$7,185	\$9,456	\$7,401	\$9,740
Public Safety Administrator	\$6,684	\$8,796	\$6,884	\$9,060
Principal Planner	\$6,684	\$8,796	\$6,884	\$9,060
Finance and Operations Manager	\$6,684	\$8,796	\$6,884	\$9,060
Sr. Project Engineer	\$6,684	\$8,796	\$6,884	\$9,060
City Clerk	\$6,398	\$8,418	\$6,590	\$8,671
Network Administrator	\$6,398	\$8,418	\$6,590	\$8,671
Operations and Facilities Manager	\$6,398	\$8,418	\$6,590	\$8,671
Fire Code Official	\$6,398	\$8,418	\$6,590	\$8,671
Sr. Plans Examiner/Building Inspector	\$6,153	\$8,097	\$6,338	\$8,340
Construction Manager	\$6,153	\$8,097	\$6,338	\$8,340
Civil Designer	\$6,153	\$8,097	\$6,338	\$8,340
Project Engineer	\$6,153	\$8,097	\$6,338	\$8,340
NPDES Coordinator	\$5,710	\$7,514	\$5,882	\$7,740
Plans Examiner	\$5,710	\$7,514	\$5,882	\$7,740
Analyst (Finance, HR, etc.)	\$5,710	\$7,514	\$5,882	\$7,740
Parks Maintenance Supervisor	\$5,710	\$7,514	\$5,882	\$7,740
Executive Assistant	\$5,305	\$6,981	\$5,464	\$7,190
Building Inspector	\$5,305	\$6,981	\$5,464	\$7,190
Code Enforcement Officer	\$5,305	\$6,980	\$5,464	\$7,189
Paralegal	\$5,105	\$6,716	\$5,258	\$6,918
Payroll & Benefits Supervisor	\$5,105	\$6,716	\$5,258	\$6,918
Deputy City Clerk	\$5,105	\$6,716	\$5,258	\$6,918
Administrative Assistant	\$5,105	\$6,716	\$5,258	\$6,918
Project/Program Assistant	\$5,105	\$6,716	\$5,258	\$6,918
Parks Maintenance Lead	\$5,105	\$6,716	\$5,258	\$6,918
Communication Specialist	\$4,880	\$6,422	\$5,027	\$6,615
I.T. Specialist	\$4,880	\$6,422	\$5,027	\$6,615
Sr. Specialist (Finance, Office)	\$4,704	\$6,188	\$4,845	\$6,374
Assistant Planner	\$4,704	\$6,188	\$4,845	\$6,374
Specialist (Finance, Permit)	\$4,459	\$5,869	\$4,593	\$6,045
Technician II (Parks, Facility, Comm., I.T., etc.)	\$4,138	\$5,444	\$4,262	\$5,607
Technician I (Parks, Facility, Comm., I.T., etc.)	\$3,713	\$4,885	\$3,825	\$5,032
Office Assistant	\$3,395	\$4,467	\$3,497	\$4,601
Temp. Assistant (Clerical, Rec., etc.)	Min. Wage	\$15.00/hr	Min. Wage	\$15.00/hr
Crew Chief	Set by contract		Set by contract	
Maintenance Worker (Lead, I,II,III)	Set by contract		Set by contract	
Mayor	Set by separate ordinance		Set by separate ordinance	
Mayor Pro Tem	Set by separate ordinance		Set by separate ordinance	
City Council member	Set by separate ordinance		Set by separate ordinance	

## **Exhibit 7 - COMMISSIONS**

### **Planning Commission – 7 members**

Purpose: The purpose of the Planning Commission is to advise the City Council on the following topics: growth management; general land use and transportation planning; long-range capital improvement plans; and other matters as directed by the City Council. The Planning Commission shall also hold hearings on and develop a comprehensive plan for the City and make recommendations to the City Council on amendments to the comprehensive plan, the zoning code and map, and the development regulations of the City.

### **Parks Commission - 7 members, 2 position are currently unfilled**

Purpose: The Parks Commission studies and make recommendation to City Council on community-wide parks and Capital Improvement Plan, actively support the implementation of the adopted Parks and Open Space Plan, serve as a liaison to University Place’s Parks Friends Groups, advocate for parks and acts as the “eyes and ears” of the City in parks issues. As directed by City Council supports and promotes community outreach efforts, volunteerism and special events.

### **Public Safety Commission – 9 voting members / 2 nonvoting members / 1 staff**

Purpose: The purpose of the commission is to, at the Council’s direction, review and make recommendations to the Council on matters of legislative policy regarding public safety issues. Additionally, the Commission serves as a clearinghouse and forum through which businesses, groups, neighborhoods, apartment complexes, and citizens voice their public safety concerns and ideas.

### **Economic Development Commission – 7 members**

Purpose: The purpose of the commission is to advise the City Council regarding community-wide economic development issues and be an advocate for the implementation of the Economic Development Strategic Action Plan as adopted by the City Council, providing input on economic development issues, serving as a sounding board for various business community interests, and act as the “eyes and ears” for the City in the business community. In addition, the commission will, as necessary, participate in community outreach efforts to communicate economic development initiatives that impact the University Place community.

## GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**BUDGET AMENDMENT.** A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at the fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120). The City Manager is authorized to make budget amendments between organizations of the same fund, as long as there is no change in the total budget for that fund.

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

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

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

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

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

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

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

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

**CAPITAL FACILITIES PLAN.** A capital facilities plan includes an inventory of existing facilities, a forecast of future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues, and time schedules for each capital improvement project. In compliance with the Growth Management Act legislation within the State of Washington, the City is preparing such a plan.

**CAPITAL IMPROVEMENT PROGRAM.** A plan for capital expenditures to be incurred each year over a period of five or more future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**CAPITAL OUTLAY.** A budget category for items having a value of \$1,000 or more and having a useful economic lifetime of more than one year.

**CARRYOVERS.** Carryovers result from timing of project completion. The final expenditures need to be re-budgeted to provide an appropriation from one fiscal year to the next in order to accomplish the purpose for which the funds were originally budgeted. Carryovers generally involve projects rather than line item expenditures.

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

**CASH MANAGEMENT.** The process of managing monies for the City to ensure operating cash availability and safe investment of idle cash.

**CERTIFICATES OF PARTICIPATION.** A certificate of participation represents a divided share of a lease that is assigned or marketed to investors. These debt instruments typically represent general obligation debt but can also be issued by enterprises.

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

**CONSUMER PRICE INDEX (CPI).** A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

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

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

**COUNCILMANIC BONDS.** Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds, which must be approved by vote of the public. Councilmanic bonds must not exceed 1.5% of the assessed valuation.

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

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

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

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

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

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

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

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

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

**FIDUCIARY FUNDS.** The City uses fiduciary funds to assist in accounting for assets held under trust or agency agreements. These funds include 1) Agency funds that account for resources where the City

acts solely as an agent in collecting and dispensing monies, and 2) Expendable trust funds that account for resources where the City acts as a formal or informal trustee for restricted fund users. For agency funds, no fund balance is maintained, and no appropriations are necessary. These funds are accounted for on a modified accrual basis. The City's Deferred Compensation Fund is an agency fund that accounts for monies withheld from employees under deferred compensation plans and the fund's earnings and investments.

Trust funds may be expendable and use modified accrual accounting for a specific project or service, or they may be non-expendable and use an accrued basis of accounting to focus on the ongoing retention of earnings. The City's trust fund is expendable and accounts primarily for the City of University Place Retirement Plan and donations for a specific purpose.

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

**FULL FAITH AND CREDIT.** A pledge of the general taxing power for the repayment of the debt obligation (typically used in reference to bonds).

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

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

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

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

**GASB, Governmental Accounting Standards Board.** The authoritative accounting and financial standard setting body for governmental entities.

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

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

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

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

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

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

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

**INPUT.** A resource, monetary or non-monetary, that is used in delivering a program or service, such as hours of labor and numbers of bricks.

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

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

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

**INTERNAL SERVICE CHARGE.** A charge from an Internal Service Fund to an operating fund to recover the cost of service or overhead.

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

**LABOR.** Internal and contracted personnel

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

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

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

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

**MAINTENANCE.** The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs, replacement of parts or structural components, and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

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

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

**NET INTEREST COST.** This is the traditional method of calculating bids for new issues of municipal (NIC) securities. It is computed as either: (a) Dollar Cost: total scheduled coupon payments + bid discount (- bid premium), or (b) Interest Rate: total scheduled coupon payments + bid discount (- bid premium) divided by bond year dollars. Bond year dollars is the sum of the number of years each bond in an issue is scheduled to be outstanding multiplied by its par value.

**OBJECT OF EXPENDITURE.** See "Object."

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

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

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

**OUTPUT.** A quantifiable product made, or activity undertaken to achieve a desired result, such as miles of roads swept.

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

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

**PLAN.** A list of actions that management expects to take. A plan is a basis for allocating the organization's resources to deal with opportunities and problems present in the environment.

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

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

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

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

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

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

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

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

**RESIDUAL EQUITY TRANSFER.** Nonrecurring or nonroutine transfers of equity between funds.

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

**RETAINED EARNINGS.** An equity account reflecting the accumulated earnings of a proprietary (internal service or enterprise) fund. In this budget document, the balance derived excludes asset depreciation

expenditures. When depreciation is charged to user organizations, as in internal service funds, the cash balance remaining (ending retained earnings) therefore represents the asset replacement reserve being accumulated.

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

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

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

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

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

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

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

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

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

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

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

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

**TIC, True Interest Cost.** The rate necessary to discount the amounts payable on the respective principal and interest maturity dates to the purchase price received for bonds. TIC computations consider the time value of money.

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

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

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

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

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

## ACRONYM LIST

AASHTO	American Association of State Highway and Transportation Officials
ACLU	American Civil Liberties Union
ADA	Americans with Disability Act
A & E	Architecture and Engineering
AICP	American Institute of Certified Planners
AICPA	American Institute of Certified Public Accountants
A/P	Accounts Payable
APA	American Planning Association
APWA	American Public Works Association
A/R	Accounts Receivable
AV	Assessed Valuation
AWC	Association of Washington Cities
BARS	Budgeting, Accounting, and Reporting System (State of Washington)
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
ICBO	International Conference of Building Officials
IRS	Internal Revenue Service
ISTEA	Intermodal Surface Transportation Efficiency Act
LID	Local Improvement District
LTGO	Limited Tax General Obligation
M&O	Maintenance and Operations
MAB	Modified Accrual Basis
MRSC	Municipal Research and Services Center (of Washington)
MVET	Motor Vehicle Excise Tax
NPDES	National Pollutant Discharge Elimination System
NRPA	National Recreation Park Association
OMB	Office of Management and Budget (Federal)
PO	Purchase Order
PRIMA	Public Risk/Insurance Management Association
PSFOA	Puget Sound Finance Officers Association
PSRC	Puget Sound Regional Council
PWTFL	Public Works Trust Fund Loan
RCW	Revised Code of Washington
RCFB	Recreations and Conservation Funding Board
REET	Real Estate Excise Tax
RFB	Request for Bid
RFP	Request for Proposal
RFQ	Request for Qualifications
ROW	Right-of-Way
RTA	Regional Transit Authority
SAO	State Auditor's Office
SEPA	State Environmental Policy Act
SRFB	Salmon Recovery Funding Board
SWM	Surface Water Management

TIB Transportation Improvement Board  
TIP Transportation Improvement Plan  
TPCHD Tacoma Pierce County Health Department  
UBC Uniform Building Code  
USDOT United States Department of Transportation  
WABO Washington Association of Building Officials  
WAC Washington Administrative Code  
WCMA Washington City Managers Association  
WFOA Washington Finance Officers Association  
WRPA Washington Recreation and Parks Association  
WSAMA Washington State Association of Municipal Attorneys  
WSDOE Washington State Department of Ecology  
WSDOT Washington State Department of Transportation

