



CITY OF UNIVERSITY PLACE, WASHINGTON

2015-2016 ADOPTED BIENNIAL BUDGET

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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 31,340. 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.



ELECTED OFFICIALS



Denise McCluskey
Javier Figueroa
Caroline Belleci
Ken Grassi
Kent Keel
Chris Nye
Steve Worthington

Mayor
Mayor Pro-Tem
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember

CITY ADMINISTRATION

Steve Sugg
Mariza Craig
Eric Faison
Steve Victor
Jack Ecklund
Gary Cooper
David Swindale
Mike Blair

City Manager
Executive Director/Community & Economic Development
Executive Director/Finance & Administrative Services
City Attorney
City Engineer
Parks & Public Works Director
Development Services Director
Chief of Police

ORGANIZATIONAL STRUCTURE

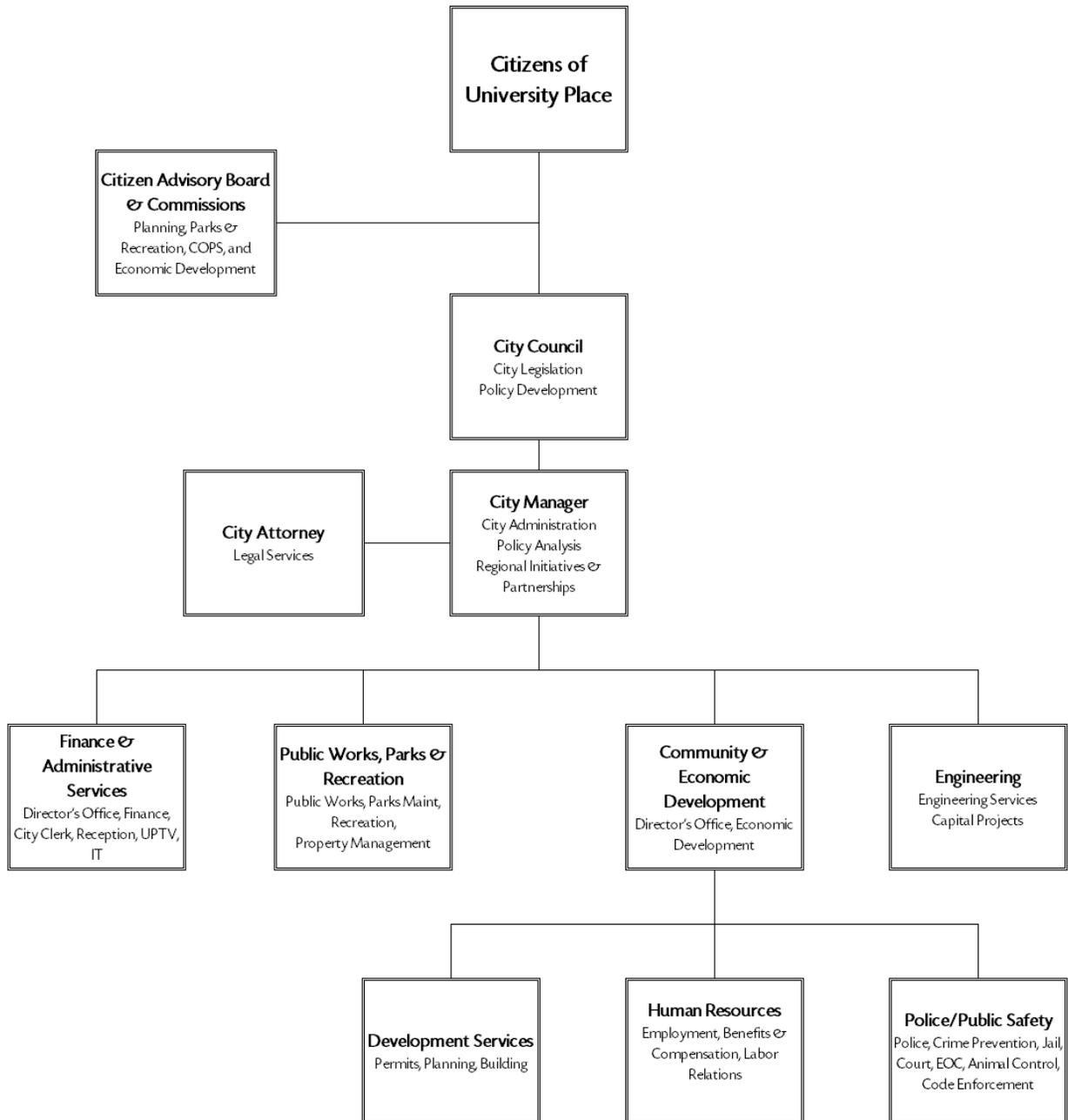


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READER'S GUIDE TO THE BUDGET

This budget document is organized into seven sections to help the reader find information about the City and its 2015-2016 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 - Tables
- 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:

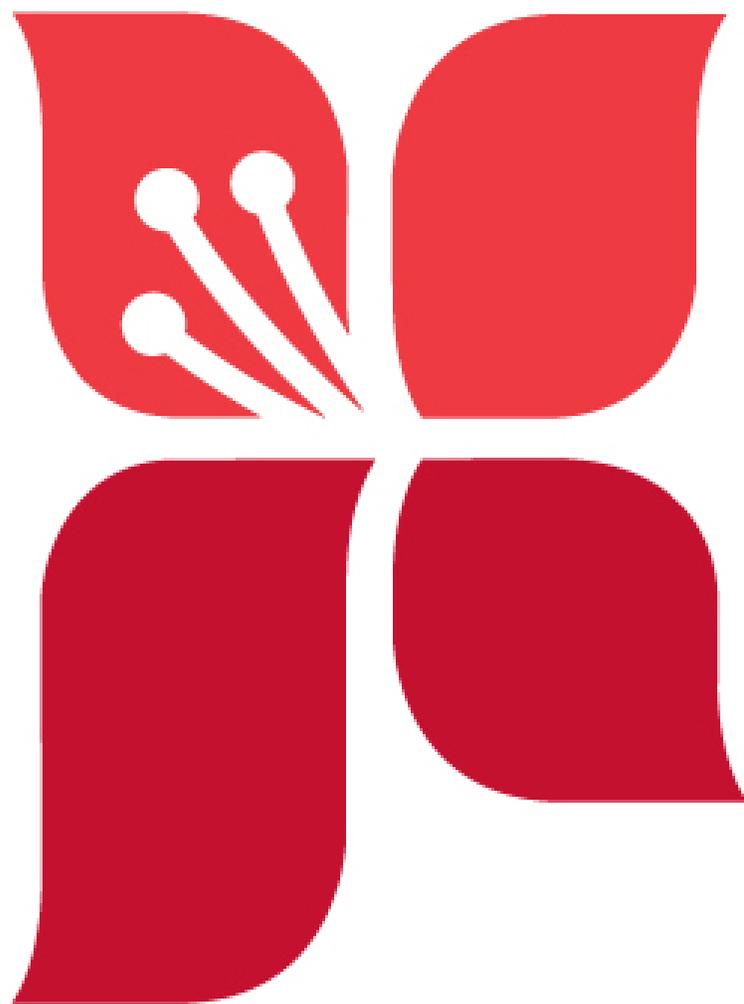
- Public Works
- Municipal Facilities
- Parks

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 Description

Appendix - The Appendix section includes:

- Miscellaneous Statistical Information
- Debt Service
- Historical Tax Rates
- 2015 & 2016 Salary Ranges
- Sales Tax
- Commissions
- Property Tax
- Glossary of Budget Terms & Acronym List



CITY MANAGER'S BUDGET MESSAGE



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.

November 17, 2014

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 2015-2016.

Six years ago, a worldwide economic crisis shook the world's economies. Major financial institutions and corporations disappeared in a matter of days. The world's capital markets dried up, unemployment soared, property values plummeted and major development projects like our Town Center were abandoned or indefinitely delayed.

The City has largely weathered the impact of these events through staff cuts, service reductions, one-time revenues and conservative budgeting practices. We are starting to see some of the fruits of our investments in economic development, including new construction of Whole Foods and several mixed-use developments in our Town Center. And we will welcome the world to our community for the 2015 U.S. Open. However, many challenges remain.

The local and national economy has shown slow but steady improvement. But much of the world still faces slow-growth or recessionary conditions. Economic sanctions resulting from armed conflict in Ukraine, and U.S. military involvement in the middle-east, continue to shake investment markets. The recent Washington Supreme Court ruling on the State's constitutionally inadequate funding of education threatens not only the State's budget, but also the budgets of counties and cities, like University Place, who receive State-shared funds.

As we look forward to the 2015-2016 biennium and beyond, we recognize that additional service level reductions will be needed without new revenue. The City has placed before voters in November 2014 a ballot measure that would raise the utility tax by 3.5% and dedicate this new revenue to maintaining and enhancing police services. The City Council will evaluate other options to address the City's parks maintenance, pavement maintenance and recreation programs, as well as options to address projected deficits in the City's reserve balances.

While these events have created one of the most challenging environments our City has ever faced, I remain confident that we have in place a sound financial strategy, based on conservative assumptions. With that strategy in mind, I am pleased to present the following budget that maintains current service levels and meets all of our statutory and contractual obligations for the 2015-2016 biennium.

BUDGET

As in previous years, the 2015-2016 Biennial Budget is essentially two budgets in one: an operating budget and a capital budget. For 2015, the total adopted City budget is \$37,112,027 million (\$27.9 million operating budget, a \$7.8 million capital budget and \$1.3 million in Internal Service charges). For fiscal year 2016, the

total adopted City budget is \$33.3 million. The operating budget adopted for 2016 is \$25.1 million, the capital budget is \$6.9 million and the Internal Service charges are \$1.1 million.

FINANCIAL GUIDELINES/ASSUMPTIONS

The 2015-2016 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

- No Town Center land sales revenues are assumed during the Biennium
- Prior Town Center land sale revenues are budgeted to be expended in completion of the Civic Building and supporting Town Center infrastructure
- Complete remaining street and parking infrastructure with existing State grants and revenue bond proceeds

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.”

2015-2016 COUNCIL GOALS

On August 4, 2014, City Council adopted the following Goals and Outcomes for the 2015-2016 Biennium:

Goal: A Safer, More Livable Community.

- **Improved Parks and Recreation**
 - Consider a Resolution directing the administration to work with a professional consultant and the PARC commission to develop a Master Plan for Creekside Park.
- **Better Infrastructure**
 - Complete Surface Water Management Plan Update.
 - Schedule study session(s) to review options for sustainable funding for street maintenance and upon completion of study, determine to conclude the topic, or adopt legislation achieving the outcome or identifying next steps toward achieving the outcome.
 - Construct pavement overlay of Cirque Drive between Bridgeport Way and Grandview Drive.
 - Construct Market Court between Bridgeport Way and Drexler Drive.
 - Construct pavement overlay of Drexler Drive between 37th and 35th Streets.
 - Construct curb, gutter, sidewalk, bike lanes and streetlights along Mildred Avenue between 19th Street and Regents Boulevard.

- Construct curb, gutter, sidewalk and streetlights along the north side of 44th Street between Bridgeport Way and 67th Avenue.
- Construct curb, gutter, sidewalk and streetlights along the south side of Cirque Drive between Orchard Street and 67th Avenue.
- **More Beautiful City**
 - Schedule study session(s) to review feasibility of undergrounding utility poles and upon completion of study, determine to conclude the topic, or adopt legislation achieving the outcome or identifying next steps toward achieving the outcome.
 - Consider a Resolution adopting a Gateway Signage Plan.
- **A Full-Service, Self-Sufficient Community**
 - Schedule study session(s) to review options for sustainable funding for Council-approved City events, and upon completion of study, determine to conclude the topic, or adopt legislation achieving the outcome or identifying next steps toward achieving the outcome.
 - Schedule study session(s) to identify any gaps in City services and available resources to meet any service gaps, and upon completion of study, determine to conclude the topic, or adopt legislation achieving the outcome or identifying next steps toward achieving the outcome.

Goal: Increased Community Economic Vitality.

- **Improved business climate**
 - Consider a Resolution directing the Planning Commission in consultation with the Economic Development Commission to prepare a Sub-Area Plan for the Town Center Zone.
 - Consider a Resolution directing the Planning Commission in consultation with the Economic Development Commission to prepare a Sub-Area Plan for the 27th Street Corridor.
 - Consider a Resolution directing the Planning Commission in consultation with the Economic Development Commission to prepare a Sub-Area Plan for the Mildred Corridor.
 - Consider a Resolution directing the Economic Development Commission in consultation with the Planning Commission to review city-wide zoning for economic development opportunities (e.g, waterfront and business park zoning).

Goal: Better Financial Conditions.

- **Increased City Financial Stability**
 - Consider a Resolution to enhance City's reserves.
 - Review policies for debt reduction.

Goal: Greater Citizen Trust and Confidence.

- **Improved public understanding of Council initiatives**
 - Adopt a Communications Strategy.
 - Schedule study session(s) to explore new or additional opportunities for citizen feedback, and upon completion of study, determine to conclude the topic, or adopt legislation achieving the outcome or identifying next steps toward achieving the outcome.

HIGHLIGHTS AND CHANGES

Revenue Assumptions

In preparing the budget, we have been very 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 2015, we project that sales tax revenue will increase to \$2.6 million due in large part to the US Open and the commercial project at the Pierce County Sewage Treatment Plant with a minimal increase of \$20,000 in 2016. Property taxes are estimated to increase at the 1 percent limit level in 2015 and another 1 percent in 2016. Utility tax revenues are projected to remain flat. In 2015 and 2016, revenue from Recreation fees will remain flat. While the commercial real estate market has improved, we have assumed no Town Center land sales and minimal Town Center revenues in 2015 and 2016. The other budget related revenue assumptions are:

- Chambers Bay revenues for both sales and admission taxes are recognized and expenditures include the \$35,000 per year grant to the County for park improvements on the Chambers Creek Properties.
- Real Estate Excise Taxes (REET) are incorporated at a 12.5 percent increase to levels budgeted for 2014. (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. The Statewide liquor privatization initiative passed by voters originally assumed that there would be no budgetary effect on the City’s revenues, but recent cuts to the State’s budget have resulted in a loss to the city of approximately \$155,000 over the biennium.
- New Federal and State grants totaling over \$5.5 million, along with existing grant monies being carried over from the 2013-2014 biennium, will fund design and/or construct of eight major capital projects.

PROPERTY TAXES

After several years of declining, the assessed values began to increase again in 2013 and 2014. 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 **\$1.43** in 2014. 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 2015-2016 Biennial Budget, a modest level of inflation has been assumed for most expenditures. However, medical/insurance rates are projected to increase by seven percent (7%) in 2015 and are forecasted to increase another ten percent (10%) in 2016. City staff personnel costs have been frozen at the 2009 levels with no COLA or merit pay increases through 2014.

STAFFING LEVELS

The 2015-2016 Adopted Biennial Budget maintains the 2014 year-end core levels of city staff.

- City Manager's Office – 2.0 Full Time Equivalent (FTE)
- City Attorney' Office - 2.0 FTE
- Finance and Administrative Services – 11.35 FTE
- Parks, Recreation and Public Works - 16.0 FTE
- Engineering Services – 7.0 FTE
- Community and Economic Development – 9.5 FTE
- Police and Public Safety – 1.625 FTE, and by contract: 15 Officers, 1 Community Support Officer, 1 Investigator 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 nonmotorized 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 2015-2016 biennium:

- 27th Street (Bridgeport to 67th)
- 27th Street Phase 2 (Grandview to Bridgeport)
- Bridgeport 4A (Chambers Lane to 67th)
- Bridgeport 5 (27th St. to 19th St.)
- Cirque/56th Corridor Improvements
- Cirque Drive Overlay

The following surface water management projects will be constructed in the 2015-2016 biennium:

- 19th St. Pond Retrofit
- Drainage Repairs - Lemons Beach Outfall
- Drainage Repairs - Soundview Dr. W (Brookside to 31st)
- Drainage Repairs - Olympic Dr. W (Grandview to 31st)
- Drainage Repairs - Tahoma Place

In the Town Center, funding for the construction of the remaining infrastructure improvements is proposed from the remaining funds from a \$4.883 million revenue bond issued in 2011 and repaid with a State Local Revitalization Fund (LRF) Grant of \$400,000 per year for 25 years.

CONCLUSION

University Place is a great community with an excellent school system, ethnically diverse neighborhoods and a brand new 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 which had one of the largest turnouts ever for a U.S. Amateur event in the history of the tournament. Looking forward to June 2015, Chambers Bay will host the 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 t 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.

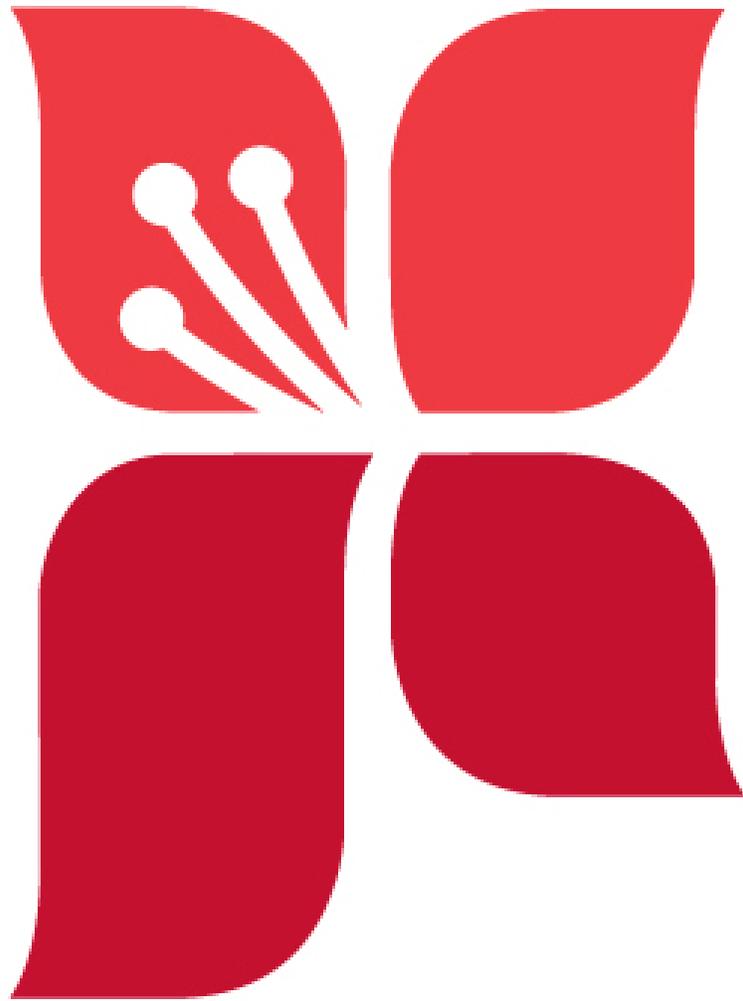
In closing, the 2015-2016 Proposed Biennial is a balanced and conservative budget that assumes a continuation of the 2014 "core" levels of service to the Community. As always, we will continue providing the best service we can, meeting all of our contractual, legal and debt obligations, while exercising prudent cash management and maintaining our Strategic Reserve. As always, 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.

Sincerely,



Stephen P. Sugg
City Manager

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BUDGET GUIDE



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 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 particular fund, it may do so by ordinance approved by a simple majority.

BUDGET POLICY GUIDELINES

I. OPERATING BUDGET

A. OVERALL

1. The purpose of budget policies are:
 - a. to ensure the City maintains a financial base sufficient to sustain a consistent level of municipal services;
 - b. to ensure the City is able to withstand local and regional economic variations;
 - c. to adjust to changes in the service requirements of the community, and;
 - d. to maintain a good credit rating in the financial community which assures taxpayers that City government is well managed financially and maintained in sound fiscal condition.
2. The budget should be a performance, financing, and spending plan agreed to by the City Council, City Manager, and Department Directors. It should contain information and data regarding expected revenues, expected expenditures, and expected performance.
3. The City will prepare and annually refine written policies and goals to guide the preparation of performance, financing, and spending plans for the City budget. Adopted budgets will comply with the adopted budget policies and Council priorities.
4. As a comprehensive business plan, the budget should provide the following critical elements recommended by the Government Finance Officers Association: public policies, financial plan, operations guide, and communications device.
5. The City's budget presentation should display the City's service delivery/performance plan in a Council/constituent-friendly format. Therefore, the City will use a department budgeting format to convey the policies and purposes of City operations.
6. Decision making for capital improvements will be coordinated with the operating budget to make effective use of the City's limited resources for operating and maintaining facilities.
7. Under the City Manager's direction, Department Directors have primary responsibility for: a) formulating budget proposals in line with City Council and City Manager priority direction, and b) implementing those proposals once they are approved.

B. FISCAL INTEGRITY

1. The City will maintain the fiscal integrity of its operating, debt service, and capital improvement budgets which provide services and maintain certain public facilities, streets and utilities. It is the City's intent to maximize the level of public goods and services while minimizing the level of debt.
2. Ongoing operating program costs may not exceed the amount of ongoing revenue to finance those costs. The ongoing revenue will be identified along with new program costs. Any available carryover balance may be used to offset one-time or non-recurring costs.
3. Cash balances in excess of the amount required to maintain strategic reserves may be used to fund one-time or non-recurring costs.

C. CONTINGENT ACCOUNTS

1. As a part of the City 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 or reasonable evaluated at the time of adopting the annual 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).
2. The City shall establish a Strategic Reserve Fund which shall neither be appropriated nor spent without Council authorization. The purpose of the 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.
3. The City shall fund certain asset replacement reserves through depreciation charges paid to the Internal Service Funds.
4. Replacement reserves based on historical value will be established for any equipment, furnishings, and computer software should the need continue beyond the estimated initial useful life, regardless of whether the equipment is acquired via lease, gift, or purchase. An amount equal to the depreciation will be included in the service charges paid by City departments to the various Internal Service funds (Fleet and Equipment, Information Technology and Services, and Risk Management). The furnishings reserve may be used for building rehabilitation and will be replenished until cost is fully recovered. This will permit the accumulation of cash to cost-effectively replace these assets and smooth out future budgetary impacts. The City will also maintain a fixed asset system that will identify all city capital assets and their condition.
5. The Strategic Reserve should be replenished as soon as possible and always within three subsequent years from the time the reserve is used or falls below the target.

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

D. REVENUES

1. Revenue estimates shall not assume any growth rate in excess of inflation. Real growth that occurs will be recognized through budgetary adjustments only after it takes place. This practice imposes short-term constraint on the level of public goods or services. However, in the event that revenues are less than expected, it minimizes the likelihood of severe cutback actions which may be profoundly disruptive to the goal of providing a consistent level of quality services.
2. Investment income earned through the City's investment pool shall be allocated to the General Fund.
3. The City will establish and maintain Special Revenue Funds to account for proceeds from specific sources to finance designated activities which are required by statute, ordinance, resolution, or executive order.
4. All fees for services shall be reviewed and adjusted (where necessary) at least every biennium to ensure that fees are equitable and the cover the total cost of service or that percentage of total service cost deemed appropriate by the City.
5. Revenues of a limited or indefinite term should be used for capital projects or one-time operating expenditures to ensure that no ongoing service program is lost when such revenues are reduced or discontinued.
6. Grant applications to fund new service programs with state or federal funds will be reviewed by the City, as they become available, with due consideration being given to whether locally generated revenues will be required to support these programs when outside funding is no longer available.

E. EXPENDITURES

1. Before the City undertakes any agreements that would create fixed ongoing expenditures, the cost implications of such agreements will be fully determined for current and future years with the aid of the City's strategic financial forecast model.
2. Organizations that are not part of the City, but which receive funding from the City, shall not have their appropriation carried forward from year to year unless expressly authorized and directed by the City Council. Annual review and reauthorization of funding is required.

F. MULTI-YEAR FORECAST

1. Each year, the City will update expenditure and revenue forecasts for the next six years. Projections will include estimated operating costs for future capital improvements that are included in the capital budget.
2. These estimates will be presented to elected officials in a form that will facilitate budget decisions and strategic planning, based on a multi-year strategic planning perspective.

G. 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.

H. MINIMIZATION OF ADMINISTRATIVE COSTS

1. An appropriate balance will be maintained between resources allocated for direct services to the public and resources allocated to assure sound management, internal controls and legal compliance.

I. CITIZEN INVOLVEMENT

1. Citizen involvement shall be encouraged in the budget decision-making process through public hearings and study sessions.
2. Involvement shall also be facilitated through City boards, task forces, and commissions, which shall serve in advisory capacities to the City Council and/or City Manager.

II. CAPITAL BUDGET

A. FISCAL POLICIES

1. Capital project proposals should include cost estimates that are as complete, reliable, and attainable as possible. Project cost estimates for the Capital Budget should be based upon a thorough analysis of the project and are expected to be as reliable as the level of detail known about the project. Project cost estimates for the Six-Year Capital Improvement Plan will vary in reliability depending on whether they are to be undertaken in the first, third, or sixth year of the Plan.
2. All proposals for the expenditure of capital funds shall be formulated and presented to Council within the framework of a general capital budget and, except in exceptional circumstances, no consideration will be given to the commitment of any capital funds, including reserve funds, in isolation from a general review of all capital budget requirements.

3. 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. The Annual Capital Budget shall include only those projects which can reasonably be accomplished in the time frame indicated. Each budgeted capital project should include a projected schedule.
5. Capital projects which are not encumbered or completed during the fiscal year will be rebudgeted or carried over to the next fiscal year except as reported to and subsequently approved by the City Council. All rebudgeted capital projects should be so noted in the Adopted Capital Budget. Similarly, multi-year projects with unencumbered or unexpended funds will be carried over to the subsequent year(s).
6. Capital projects will not be budgeted unless there are reasonable expectations that revenues will be available to pay for them.
7. Citizen participation in the Capital Improvement Program is a priority for the City. Among the activities which shall be conducted to address this need are the following:
 - a. The Capital Improvement Plan shall be provided to the City Council in a timely manner to allow time for the Council members to review the proposal with constituents before it is considered for adoption.
 - b. Council study sessions on the Capital Improvement Plan shall be open to the public and advertised sufficiently in advance of the meetings to allow for the attendance of interested citizens.
 - c. Prior to the adoption of the Capital Improvement Plan, the City Council shall hold noticed public hearings to provide opportunities for citizens to express their opinions on the proposed plan.
8. All projects included in the Capital Improvement Plan should be consistent with the City's Comprehensive Plan. The goals and policies for services, facilities, and transportation should be followed in the development of the Capital Improvement Plan. The Comprehensive Plan service level goals should be included in the Capital Improvement Plan.
9. Capital projects shall 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.
10. 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.

11. The Council will annually review and establish criteria against which capital proposals should be measured. Included among the factors which will be considered for priority-ranking are the following:
 - a. Projects which have a positive impact on the operating budget (reduced expenditures, increased revenues);
 - b. Projects which are programmed in the Six-Year Capital Improvement Plan;
 - c. Projects which can be completed or significantly advanced during the Six-Year Capital Improvement Plan;
 - d. Projects which can be realistically accomplished during the year they are scheduled; and
 - e. Projects which implement previous Council-adopted reports and strategies.

B. DEBT POLICIES

1. A debt policy can help the City Council and staff integrate the issuance of debt with other long-term planning, financial, and management objectives. It also evaluates the impact of each issue on the City's overall financial position. Finally, a debt policy provides guidance to the City Council and staff so as to not exceed acceptable levels of indebtedness.
2. Long-term Borrowing
 - a. General obligation bonds, 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:
 - i. 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.
 - ii. 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 as 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.

3. 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.
4. City Council approval is required prior to the issuance of debt. In addition, an analytical review shall be conducted prior to the issuance of debt to determine if there are reasonable alternatives and to reduce the cost of borrowing.
5. The City will use the services of a legally certified and credible bond counsel in the preparation of all bond representations.

6. 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.
7. 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.
8. 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.
9. Short-term lines of credit, tax or Revenue Anticipation Notes may 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.
10. 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.
11. Whenever possible, the City shall use special assessment, revenue, or other self-supporting bonds instead of general obligation debt.
12. Long-term general obligation debt will be incurred when necessary to acquire land or fixed assets, based upon the ability of the City to pay. This debt shall 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. The project should also be integrated with the City's long-term financial plan and Capital Improvement Plan.
13. The maturity date for any debt will not exceed the reasonable expected useful life of the project so financed.
14. 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.
15. The City shall establish affordability guidelines in order to preserve credit quality.
16. Long-term borrowing will only be used for capital improvements that cannot be financed from current revenues.
17. Short-term borrowing should only be used to meet the immediate financing needs of a project for which long-term financing has been secured, but not yet received.

III. DEBT MANAGEMENT POLICY

The City Council adopted Resolution No. 100, setting forth its debt management policy, on May 6, 1996. The resolution provides, in general, that:

1. The maturity date for any debt will not exceed the reasonable expected useful life of the project so financed.
2. Long term debt will not be used to finance ongoing current operations and maintenance.
3. 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.
4. The City shall attempt to maintain a balanced relationship between issuing debt and using pay-as-you-go financing.
5. In determining which type of debt to issue, the following factors should be considered:
 - A significantly larger portion of the citizens should benefit from projects financed by general obligation bonds.
 - 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.
 - The project should be integrated with the City's long-term financial plan and Capital Improvement Plan.
 - 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.

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.

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 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 account for the accumulation of resources for and the payment of general long-term debt, principal, interest, and related costs.

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 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 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.

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.

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

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.

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 and Gifts to University Place Fund
- Transportation Benefit District Fund

Debt Service Fund is to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Enterprise Fund accounts for operations that are normally financed and operated in a manner similar to 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

Internal Service Funds are established to account for the financing of goods ad 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

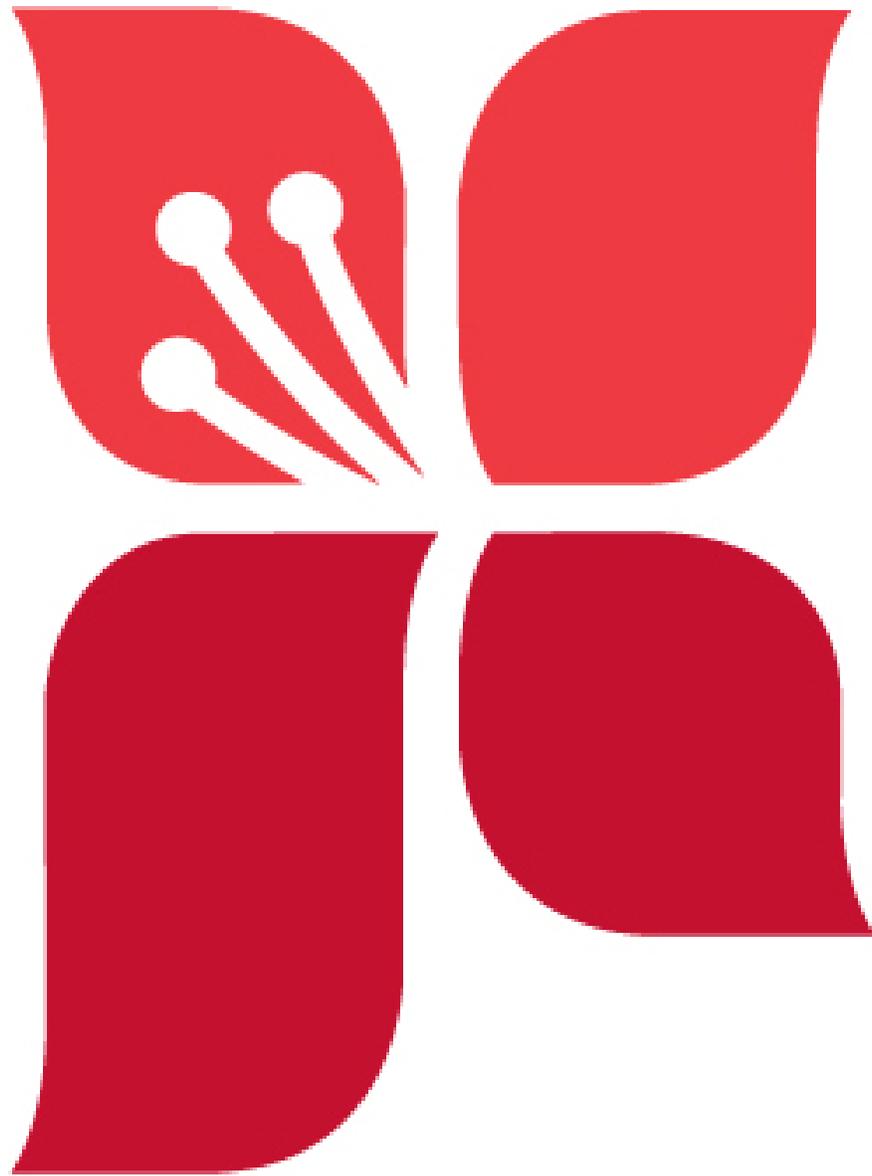
Funds Budgeted on a Multi-Year Basis

Special Revenue Fund - This fund is established to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

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

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EXECUTIVE SUMMARY



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, 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. The celebration included our Spring Youth Softball/Baseball Jamboree, music, and ribbon cutting. We are excited to have this facility available and open for everyone in our community to enjoy.

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SOURCES AND USES	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
BEGINNING FUND BALANCES	9,417,950	12,895,671	5,520,782	14,929,181	14,929,181	9,344,356	5,211,378
OPERATING REVENUES							
Property Tax	3,856,992	3,924,801	3,928,454	3,980,549	3,980,549	4,043,684	4,084,121
Sales Tax	2,149,726	2,427,787	2,329,000	2,311,700	2,535,000	2,824,220	2,246,462
Criminal Justice Sales Tax	488,266	531,194	450,500	450,500	437,000	451,180	455,662
Admission Tax	212,754	182,025	750,000	495,000	875,000	176,750	178,518
Utility Tax	2,456,160	2,410,110	2,482,000	2,436,000	2,445,000	2,459,000	2,459,000
Leasehold Excise Tax	3,435	4,224	2,500	3,500	3,000	3,500	3,500
Gambling Tax	75,292	48,985	75,000	40,000	30,000	30,500	30,805
Real Estate Excise Tax	517,726	626,935	380,000	560,000	570,000	630,000	645,750
Business License Fee	77,814	76,404	70,000	75,000	75,000	78,000	78,780
Cable Franchise Fees	461,891	485,618	452,000	452,000	440,000	444,400	448,844
Refuse Franchise Fees	273,989	276,709	265,000	265,000	255,000	257,550	260,126
Water Franchise Fees (TPU)	451,139	485,277	440,000	530,036	530,036	500,000	505,000
Electric Franchise Fees (TPU)	1,027,905	1,069,815	998,000	1,119,248	1,119,248	998,000	1,007,980
Alarm Permit Fees	4,493	6,434	3,500	3,500	3,500	3,500	3,500
Animal Control	65,087	60,278	75,000	65,000	60,000	60,000	60,600
State-Shared Revenues (Fuel Taxes, VLF, Liquor)	1,030,545	966,502	968,623	887,623	876,675	907,398	920,594
Equalization Payments/Local Govt Assistance	66,002	93,177	-	35,000	85,000	60,000	-
Fines & Forfeitures (False Alarm Fees, Misc, Bus Li	7,204	7,685	2,000	2,000	2,550	2,010	2,020
Sale of Documents & Records	233	182	-	-	-	-	-
Building Fees	482,369	398,518	310,003	310,003	557,832	406,250	394,576
Engineering & Planning Fees	125,913	210,184	123,055	123,055	206,573	263,720	170,026
Recreation Fees	278,978	351,305	266,900	266,900	294,026	280,550	280,550
SWM Fees	2,699,026	2,744,355	2,809,080	2,754,080	2,754,080	2,781,621	2,809,437
Administrative Fee from SWM Fund	448,331	459,806	427,675	467,675	472,149	477,208	481,858
Rents and Leases	131,529	198,501	172,023	91,000	108,925	111,550	112,409
Investment Interest	8,435	11,745	4,500	8,500	20,000	20,300	20,605
Tax Interest	1,403	1,043	-	-	1,000	-	-
Judgements/Settlements	6,989	12,079	1,500	3,000	550	500	500
Miscellaneous	170,490	53,716	29,150	30,200	63,256	45,750	20,750
Total Operating Revenue	17,580,116	18,125,393	17,815,463	17,766,069	18,800,949	18,317,141	17,681,973
OTHER FINANCING SOURCES							
Other Financing Sources	2,250,000	-	-	-	-	56,752	58,455
Utility Reimbursements (Capital Funds)	-	79,288	-	-	-	-	-
TC Land Sales/Library Expansion Space payments	720,000	120,000	120,000	1,609,235	1,559,235	120,000	120,000
Operating Grants (Police, GMA, FEMA)	100,290	196,366	-	27,957	27,996	10,414	-
Capital Grants	704,567	3,236,910	1,745,000	11,976,722	11,976,722	2,883,250	5,579,000
Private Contributions - Capital Projects	6,902	20,143	-	204,219	204,219	45,150	-
Public Works Trust Fund Loan	-	-	-	-	-	-	-
Capital Revenue/Investment Income	-	-	-	-	-	-	-
Donations/Sponsorships	83,979	70,852	-	100,000	117,915	-	-
Interfund Transfers	24,652,610	7,136,600	7,489,558	13,424,894	13,031,147	9,794,653	7,252,561
Residual Equity Transfers In	-	-	-	-	-	-	-
Interfund Charges	887,226	548,465	770,374	855,944	687,401	798,088	775,950
Interfund Loans	-	-	-	-	-	-	-
Interfund Loan Interest	6,574	-	-	-	-	-	-
G.O. Bonds	14,130,000	-	-	-	-	-	-
LRF Revenue	541,311	551,886	400,000	400,000	400,000	500,000	500,000
TBD Fees	-	-	-	150,000	148,500	293,600	297,000
Impact Fees	390,840	539,023	153,112	153,112	165,000	160,000	160,800
Total Other Financing Sources	44,474,299	12,499,533	10,678,044	28,902,083	28,318,135	14,661,907	14,743,766
TOTAL REVENUES & OTHER SOURCES	71,472,365	43,520,597	34,014,289	61,597,333	62,048,265	42,323,406	37,637,114

SOURCES AND USES	2012 Actual	2013 Actual	2014 Adopted	2014 Revised	2014 Estimate	2015 Adopted	2016 Adopted
EXPENDITURES AND OTHER USES							
OPERATING EXPENDITURES							
City Council	235,408	271,430	165,834	237,882	240,380	278,679	199,877
City Manager	432,880	437,403	459,090	517,007	520,024	531,773	541,156
Community and Economic Development	1,361,293	1,285,141	1,523,409	1,676,708	1,510,217	1,676,435	1,610,941
Finance and Administrative Services	1,817,778	2,060,409	1,957,421	2,536,175	2,499,920	2,491,164	2,407,767
Parks, Public Works and Engineering	3,542,094	3,748,113	3,858,150	4,019,380	4,086,895	4,426,661	4,470,472
Police and Public Safety	4,271,552	4,237,054	4,510,753	4,671,358	4,661,357	4,905,050	4,916,629
Subtotal Department Operations	<u>11,661,005</u>	<u>12,039,550</u>	<u>12,474,657</u>	<u>13,658,510</u>	<u>13,518,793</u>	<u>14,309,762</u>	<u>14,146,842</u>
Debt Service	17,720,516	3,654,262	4,026,103	4,026,103	3,941,083	3,777,924	3,563,103
Contingency	-	-	50,000	50,000	50,000	50,000	50,000
Total Operating Expenditures	<u>29,381,521</u>	<u>15,693,812</u>	<u>16,550,760</u>	<u>17,734,613</u>	<u>17,509,876</u>	<u>18,137,686</u>	<u>17,759,945</u>
OTHER FINANCING USES							
Capital Improvements Projects - PW	2,872,825	3,917,262	2,792,470	19,407,183	19,263,119	6,633,902	6,899,812
Capital Improvements Projects - Parks	42,949	323,764	39,573	664,183	433,186	276,408	85,000
Capital Improvements Projects - Municipal	4,473	2,737	-	100,000	100,000	913,235	-
Interfund Transfers	24,263,985	6,709,108	7,195,579	13,948,559	13,610,000	9,336,558	6,898,572
SWM - GF Admin Fee	448,331	459,806	427,675	467,675	472,149	477,208	481,858
Interfund Loans	-	-	-	-	-	-	-
Interfund Loan Interest/Principal Pmts	5,762	-	-	-	-	-	-
Internal Services - Fleet	179,191	100,219	134,561	134,561	132,961	134,700	134,100
Capital Equipment - Fleet	-	414,231	117,800	117,800	117,800	145,650	161,150
Internal Services - IT	593,516	401,243	477,113	487,902	437,028	538,638	508,100
Capital Equipment - IT	-	379,184	166,820	363,364	427,779	378,292	238,328
Internal Services - Risk	241,454	145,633	173,700	173,700	132,506	139,750	148,750
Donations	57,801	44,417	-	67,505	67,505	-	-
Total Other Financing Uses	<u>28,710,287</u>	<u>12,897,604</u>	<u>11,525,291</u>	<u>35,932,432</u>	<u>35,194,033</u>	<u>18,974,341</u>	<u>15,555,670</u>
TOTAL EXPENDITURES & OTHER USES	<u>58,091,808</u>	<u>28,591,416</u>	<u>28,076,051</u>	<u>53,667,045</u>	<u>52,703,909</u>	<u>37,112,027</u>	<u>33,315,615</u>
ENDING FUND BALANCES							
Reserved for:							
Street Operations	6,188	(0)	-	-	-	-	-
Arterial Street	20,984	13,137	-	3,735	3,735	3,735	3,735
Capital Improvements Projects - REET	198,497	218,242	21,830	91,007	100,650	36,327	42,224
Parks and Recreation	(0)	(0)	-	-	-	-	-
Traffic Impact Fee	455,966	843,035	947,588	880,347	888,035	558,035	678,035
Development Services	8,085	2,868	-	24,890	55,954	-	-
Transportation Benefit District	-	-	-	146,000	146,000	287,700	291,050
LRF	3,419,680	3,301,301	-	-	-	-	-
Police and Public Safety	249,729	684,019	57,787	642,445	635,058	484,411	361,139
Path & Trails	3,208	3,235	2,563	2,759	-	-	-
Surface Water Management	1,937,076	4,403,325	3,154,696	1,615,842	1,686,193	120,116	150,322
Strategic Reserve	856,934	856,934	856,934	856,934	856,934	856,934	856,934
Debt Service	-	(0)	-	-	-	-	-
Capital Improvements Projects - Parks	446,119	531,109	-	-	280,608	44,200	-
Capital Improvements Projects - PW	2,396,183	630,219	-	-	44,064	-	-
Capital Improvements Projects - Muni Facilities	2,737	-	-	913,235	913,235	-	-
Internal Service Funds - Fleet	827,428	616,449	1,949	578,648	578,648	578,648	578,648
Internal Service Funds - IT	276,002	172,039	737	171,302	171,302	171,302	171,302
Internal Service Funds - Risk	10,044	10,044	-	10,044	10,044	10,044	10,044
Donations	63,408	67,505	-	-	-	-	-
Unreserved/undesignated - General Fund	2,202,291	2,575,721	894,154	1,993,100	2,973,896	2,059,927	1,178,066
ENDING FUND BALANCES	<u>13,380,557</u>	<u>14,929,180</u>	<u>5,938,238</u>	<u>7,930,288</u>	<u>9,344,356</u>	<u>5,211,379</u>	<u>4,321,499</u>
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	71,472,365	43,520,596	34,014,289	61,597,333	62,048,265	42,323,406	37,637,114

2015 SOURCES BY FUND AND CATEGORY

FUNDS	Taxes	Licenses & Permits	Intergovt Revenue	Charges for Services	Fines & Forfeits	Misc Revenue	TOTAL	Other	Interfund Transfers	Beginning	TOTAL
							OPERATING REVENUES	Financing Sources		Fund Balance	SOURCES
OPERATING FUNDS											
General	5,458,620	780,200	1,558,000	500,923	500	4,000	8,302,243	140,300	-	2,973,896	11,416,440
Street	448,300	-	-	-	10,000	-	458,300	-	653,178	-	1,111,478
Arterial Street	212,000	-	-	-	-	-	212,000	-	-	3,735	215,735
Real Estate Excise Tax (REET)	630,000	-	-	-	-	-	630,000	-	-	100,650	730,650
Parks and Recreation	224,220	-	-	306,250	-	-	530,470	-	707,032	-	1,237,502
Transportation Benefit District	-	-	-	293,600	-	-	293,600	-	-	146,000	439,600
Traffic Impact Fees	-	-	-	120,000	-	-	120,000	-	-	888,035	1,008,035
Development Services	-	634,970	-	25,000	-	-	659,970	35,000	456,140	55,954	1,207,064
LRF	500,000	-	-	-	-	-	500,000	-	-	-	500,000
Police/Public Safety	4,553,092	63,500	56,752	63,135	7,510	-	4,743,989	10,414	-	635,058	5,389,461
Path & Trails	-	-	-	-	-	-	-	-	-	-	-
Strategic Reserve	-	-	-	-	-	-	-	-	-	856,934	856,934
Debt Service	-	-	-	-	-	-	-	-	3,777,924	-	3,777,924
Subtotal Operations	12,026,232	1,478,670	1,614,752	1,308,908	18,010	4,000	16,450,572	185,714	5,594,274	5,660,262	27,890,823
ENTERPRISE FUNDS											
Surface Water Management	-	-	-	2,781,621	-	-	2,781,621	-	-	1,686,193	4,467,814
Subtotal	-	-	-	2,781,621	-	-	2,781,621	-	-	1,686,193	4,467,814
INTERNAL SERVICE FUNDS											
Fleet & Equipment	-	-	-	134,700	-	-	134,700	-	145,650	578,648	858,998
Information Technology & Svcs.	-	-	-	523,638	-	-	523,638	-	393,292	171,302	1,088,232
Risk Management	-	-	-	139,750	-	-	139,750	-	-	10,044	149,794
Subtotal	-	-	-	798,088	-	-	798,088	-	538,942	759,994	2,097,024
CAPITAL PROJECT FUNDS											
Parks	-	-	-	40,000	-	-	40,000	-	-	280,608	320,608
Public Works	-	-	-	-	-	-	-	2,928,400	3,661,438	44,064	6,633,902
Municipal Facilities	-	-	-	-	-	-	-	-	-	913,235	913,235
Subtotal	-	-	-	40,000	-	-	40,000	2,928,400	3,661,438	1,237,907	7,867,745
NONANNUALLY BUDGETED FUNDS											
Donations & Gifts to UP	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-
TOTAL	12,026,232	1,478,670	1,614,752	4,928,617	18,010	4,000	20,070,281	3,114,114	9,794,654	9,344,356	42,323,406

2016 SOURCES BY FUND AND CATEGORY

FUNDS	Taxes	Licenses	Intergovt	Charges for	Fines &	Misc	TOTAL	Other	Interfund	Beginning	TOTAL
		& Permits	Revenue	Services	Forfeits	Revenue	OPERATING	Financing		Fund	
OPERATING FUNDS							REVENUES	Sources	Transfers	Balance	
General	4,882,582	788,000	1,512,980	504,878	500	24,605	7,713,545	120,000	-	2,059,927	9,893,470
Street	455,025	-	-	-	10,000	-	465,025	-	659,062	-	1,124,087
Arterial Street	216,000	-	-	-	-	-	216,000	-	-	3,735	219,735
Real Estate Excise Tax (REET)	645,750	-	-	-	-	-	645,750	-	-	36,327	682,077
Parks and Recreation	226,462	-	-	306,250	-	-	532,712	-	689,609	-	1,222,321
Transportation Benefit District	-	-	-	297,000	-	-	297,000	-	-	287,700	584,700
Traffic Impact Fees	-	-	-	120,000	-	-	120,000	-	-	558,035	678,035
Development Services	-	564,602	-	-	-	-	564,602	-	605,497	-	1,170,099
LRF	500,000	-	-	-	-	-	500,000	-	-	-	500,000
Police/Public Safety	4,605,093	64,100	58,455	64,689	1,020	-	4,793,357	-	-	484,411	5,277,768
Path & Trails	-	-	-	-	-	-	-	-	-	-	-
Strategic Reserve	-	-	-	-	-	-	-	-	-	856,934	856,934
Debt Service	-	-	-	-	-	-	-	-	3,563,103	-	3,563,103
Subtotal Operations	11,530,912	1,416,702	1,571,435	1,292,817	11,520	24,605	15,847,991	120,000	5,517,271	4,287,069	25,772,329
ENTERPRISE FUNDS											
Surface Water Management	-	-	-	2,809,437	-	-	2,809,437	-	-	120,115	2,929,552
Subtotal	-	-	-	2,809,437	-	-	2,809,437	-	-	120,115	2,929,552
INTERNAL SERVICE FUNDS											
Fleet & Equipment	-	-	-	134,100	-	-	134,100	-	161,150	578,648	873,898
Information Technology & Svcs.	-	-	-	493,100	-	-	493,100	-	253,328	171,302	917,730
Risk Management	-	-	-	148,750	-	-	148,750	-	-	10,044	158,794
Subtotal	-	-	-	775,950	-	-	775,950	-	414,478	759,994	1,950,422
CAPITAL PROJECT FUNDS											
Parks	-	-	-	40,800	-	-	40,800	-	-	44,200	85,000
Public Works	-	-	-	-	-	-	-	5,579,000	1,320,812	-	6,899,812
Municipal Facilities	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	40,800	-	-	40,800	5,579,000	1,320,812	44,200	6,984,812
NONANNUALLY BUDGETED FUNDS											
Donations & Gifts to UP	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-
TOTAL	11,530,912	1,416,702	1,571,435	4,919,004	11,520	24,605	19,474,178	5,699,000	7,252,561	5,211,378	37,637,114

2015-2016 SOURCES BY FUND AND CATEGORY

FUNDS	Taxes	Licenses & Permits	Intergovt Revenue	Charges for Services	Fines & Forfeits	Misc Revenue	TOTAL	Other	Interfund Transfers	Beginning	TOTAL
							OPERATING REVENUES	Financing Sources		Fund Balance	SOURCES
OPERATING FUNDS											
General	10,341,202	1,568,200	3,070,980	1,005,801	1,000	28,605	16,015,788	260,300	-	2,973,896	19,249,984
Street	903,325	-	-	-	20,000	-	923,325	-	1,312,240	-	2,235,565
Arterial Street	428,000	-	-	-	-	-	428,000	-	-	3,735	431,735
Real Estate Excise Tax (REET)	1,275,750	-	-	-	-	-	1,275,750	-	-	100,650	1,376,400
Parks and Recreation	450,682	-	-	612,500	-	-	1,063,182	-	1,396,641	-	2,459,823
Transportation Benefit District	-	-	-	590,600	-	-	590,600	-	-	146,000	736,600
Traffic Impact Fees	-	-	-	240,000	-	-	240,000	-	-	888,035	1,128,035
Development Services	-	1,199,572	-	25,000	-	-	1,224,572	35,000	1,061,637	55,954	2,377,163
LRF	1,000,000	-	-	-	-	-	1,000,000	-	-	-	1,000,000
Police/Public Safety	9,158,185	127,600	115,207	127,824	8,530	-	9,537,346	10,414	-	635,058	10,182,818
Path & Trails	-	-	-	-	-	-	-	-	-	-	-
Strategic Reserve	-	-	-	-	-	-	-	-	-	856,934	856,934
Debt Service	-	-	-	-	-	-	-	-	7,341,027	-	7,341,027
Subtotal Operations	23,557,144	2,895,372	3,186,187	2,601,725	29,530	28,605	32,298,563	305,714	11,111,545	5,660,262	49,376,084
ENTERPRISE FUNDS											
Surface Water Management	-	-	-	5,591,058	-	-	5,591,058	-	-	1,686,193	7,277,251
Subtotal	-	-	-	5,591,058	-	-	5,591,058	-	-	1,686,193	7,277,251
INTERNAL SERVICE FUNDS											
Fleet & Equipment	-	-	-	268,800	-	-	268,800	-	306,800	578,648	1,154,248
Information Technology & Svcs.	-	-	-	1,016,738	-	-	1,016,738	-	646,620	171,302	1,834,660
Risk Management	-	-	-	288,500	-	-	288,500	-	-	10,044	298,544
Subtotal	-	-	-	1,574,038	-	-	1,574,038	-	953,420	759,994	3,287,452
CAPITAL PROJECT FUNDS											
Parks	-	-	-	80,800	-	-	80,800	-	-	280,608	361,408
Public Works	-	-	-	-	-	-	-	8,507,400	4,982,250	44,064	13,533,714
Municipal Facilities	-	-	-	-	-	-	-	-	-	913,235	913,235
Subtotal	-	-	-	80,800	-	-	80,800	8,507,400	4,982,250	1,237,907	14,808,357
NONANNUALLY BUDGETED FUNDS											
Donations & Gifts to UP	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-
TOTAL	23,557,144	2,895,372	3,186,187	9,847,621	29,530	28,605	39,544,459	8,813,114	17,047,215	9,344,356	74,749,145

*The beginning fund balance reflects only the balance at December 31, 2014.

2015 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	
OPERATING FUNDS													
General	278,679	531,773	469,371	1,628,941	-	664,572	294,216	3,867,552	-	5,488,961	9,356,513	2,059,927	11,416,440
Street	-	-	-	-	-	1,111,478	-	1,111,478	-	-	1,111,478	-	1,111,478
Arterial Street	-	-	-	-	-	-	-	-	212,000	212,000	3,735	215,735	-
Real Estate Excise Tax (REET)	-	-	-	-	-	-	-	-	694,323	694,323	36,327	730,650	-
Parks and Recreation	-	-	-	-	-	1,237,502	-	1,237,502	-	1,237,502	-	1,237,502	-
Transportation Benefit District	-	-	-	5,900	-	-	-	5,900	-	146,000	151,900	287,700	439,600
Traffic Impact Fees	-	-	-	-	-	-	-	-	450,000	450,000	558,035	1,008,035	-
Development Services	-	-	1,207,064	-	-	-	-	1,207,064	-	1,207,064	-	1,207,064	-
LRF	-	-	-	500,000	-	-	-	500,000	-	500,000	-	500,000	-
Police/Public Safety	-	-	-	-	4,882,850	-	-	4,882,850	-	22,200	4,905,050	484,411	5,389,461
Path & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-
Strategic Reserve	-	-	-	-	-	-	-	-	-	-	856,934	856,934	-
Debt Service	-	-	-	3,777,924	-	-	-	3,777,924	-	3,777,924	-	3,777,924	-
Subtotal Operations	278,679	531,773	1,676,435	5,912,765	4,882,850	3,013,552	294,216	16,590,270	-	7,013,484	23,603,754	4,287,069	27,890,823
ENTERPRISE FUNDS													
Surface Water Management	-	-	-	-	-	746,855	372,038	1,118,893	477,208	2,751,597	4,347,698	120,116	4,467,814
Subtotal	-	-	-	-	-	746,855	372,038	1,118,893	477,208	2,751,597	4,347,698	120,116	4,467,814
INTERNAL SERVICE FUNDS													
Fleet & Equipment	-	-	-	-	-	-	-	-	280,350	-	280,350	578,648	858,998
Information Technology & Svcs.	-	-	-	-	-	-	-	-	916,930	-	916,930	171,302	1,088,232
Risk Management	-	-	-	-	-	-	-	-	139,750	-	139,750	10,044	149,794
Subtotal	-	-	-	-	-	-	-	-	1,337,030	-	1,337,030	759,994	2,097,024
CAPITAL PROJECT FUNDS													
Parks	-	-	-	-	-	-	-	-	276,408	-	276,408	44,200	320,608
Public Works	-	-	-	-	-	-	-	-	6,633,902	-	6,633,902	-	6,633,902
Municipal Facilities	-	-	-	-	-	-	-	-	913,235	-	913,235	-	913,235
Subtotal	-	-	-	-	-	-	-	-	7,823,545	-	7,823,545	44,200	7,867,745
NONANNUALLY BUDGETED FUNDS													
Donations & Gifts to UP	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	278,679	531,773	1,676,435	5,912,765	4,882,850	3,760,407	666,254	17,709,163	9,637,783	9,765,081	37,112,027	5,211,379	42,323,406

2016 USES BY FUND AND CATEGORY

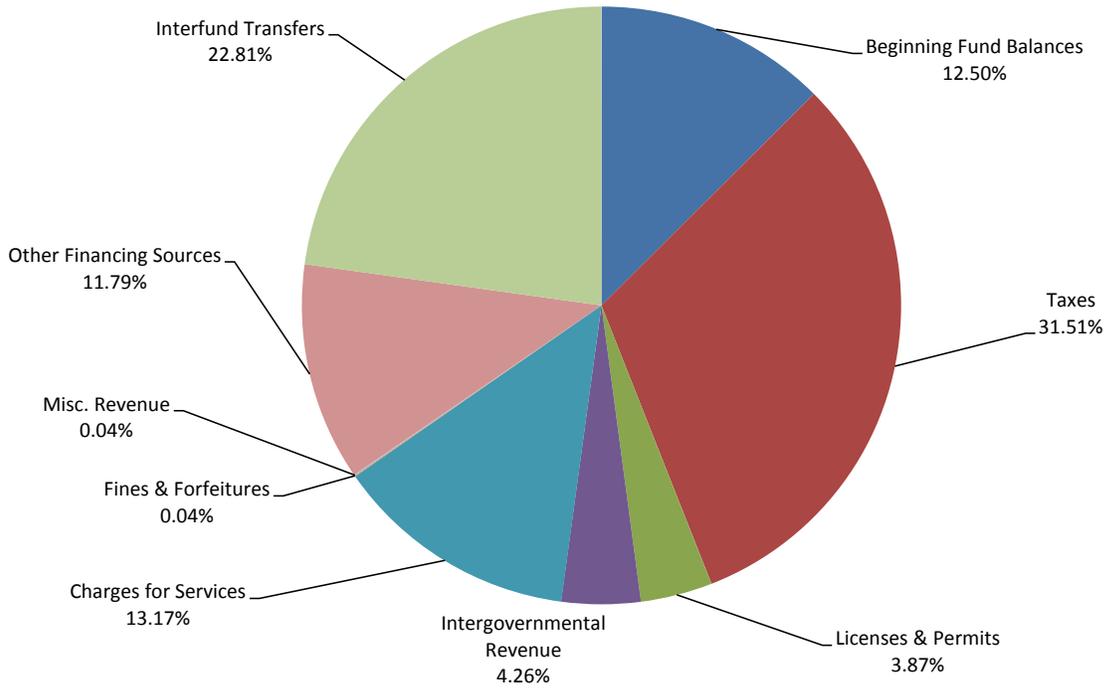
FUNDS	City	City	Community &	Finance &	Public	Public Works,	TOTAL	Other	Interfund	Total	Ending	TOTAL	
	Council	Manager	Economic Dev.	Admin Svcs	Safety	Parks & Recreation	OPERATING EXPENDITURES	Financing Uses	Transfers	Approp	Fund Balance	USES	
OPERATING FUNDS													
General	199,877	541,156	440,844	1,595,963	-	672,049	3,751,905	-	4,963,499	8,715,404	1,178,066	9,893,470	
Street	-	-	-	-	-	1,124,087	1,124,087	-	-	1,124,087	-	1,124,087	
Arterial Street	-	-	-	-	-	-	-	-	216,000	216,000	3,735	219,735	
Real Estate Excise Tax (REET)	-	-	-	-	-	-	-	-	639,853	639,853	42,224	682,077	
Parks and Recreation	-	-	-	-	-	1,222,321	1,222,321	-	-	1,222,321	-	1,222,321	
Transportation Benefit District	-	-	-	5,950	-	-	5,950	-	287,700	293,650	291,050	584,700	
Traffic Impact Fees	-	-	-	-	-	-	-	-	-	-	678,035	678,035	
Development Services	-	-	1,170,098	-	-	-	1,170,098	-	-	1,170,098	-	1,170,098	
LRF	-	-	-	500,000	-	-	500,000	-	-	500,000	-	500,000	
Police/Public Safety	-	-	-	-	4,915,429	-	4,915,429	-	1,200	4,916,629	361,139	5,277,768	
Path & Trails	-	-	-	-	-	-	-	-	-	-	-	-	
Strategic Reserve	-	-	-	-	-	-	-	-	-	-	856,934	856,934	
Debt Service	-	-	-	3,563,103	-	-	3,563,103	-	-	3,563,103	-	3,563,103	
Subtotal Operations	199,877	541,156	1,610,942	5,665,016	4,915,429	3,018,457	302,016	-	6,108,252	22,361,145	3,411,183	25,772,328	
ENTERPRISE FUNDS													
Surface Water Management	-	-	-	-	-	771,276	378,723	1,149,999	481,858	1,147,373	150,322	2,929,552	
Subtotal	-	-	-	-	-	771,276	378,723	1,149,999	481,858	1,147,373	150,322	2,929,552	
INTERNAL SERVICE FUNDS													
Fleet & Equipment	-	-	-	-	-	-	-	295,250	-	295,250	578,648	873,898	
Information Technology & Svcs.	-	-	-	-	-	-	-	746,428	-	746,428	171,302	917,730	
Risk Management	-	-	-	-	-	-	-	148,750	-	148,750	10,044	158,794	
Subtotal	-	-	-	-	-	-	-	1,190,428	-	1,190,428	759,994	1,950,422	
CAPITAL PROJECT FUNDS													
Parks	-	-	-	-	-	-	-	85,000	-	85,000	-	85,000	
Public Works	-	-	-	-	-	-	-	6,899,812	-	6,899,812	-	6,899,812	
Municipal Facilities	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	6,984,812	-	6,984,812	-	6,984,812	
NONANNUALLY BUDGETED FUNDS													
Donations & Gifts to UP	-	-	-	-	-	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	199,877	541,156	1,610,942	5,665,016	4,915,429	3,789,733	680,739	17,402,892	8,657,098	7,255,625	33,315,615	4,321,499	37,637,114

2015-2016 USES BY FUND AND CATEGORY

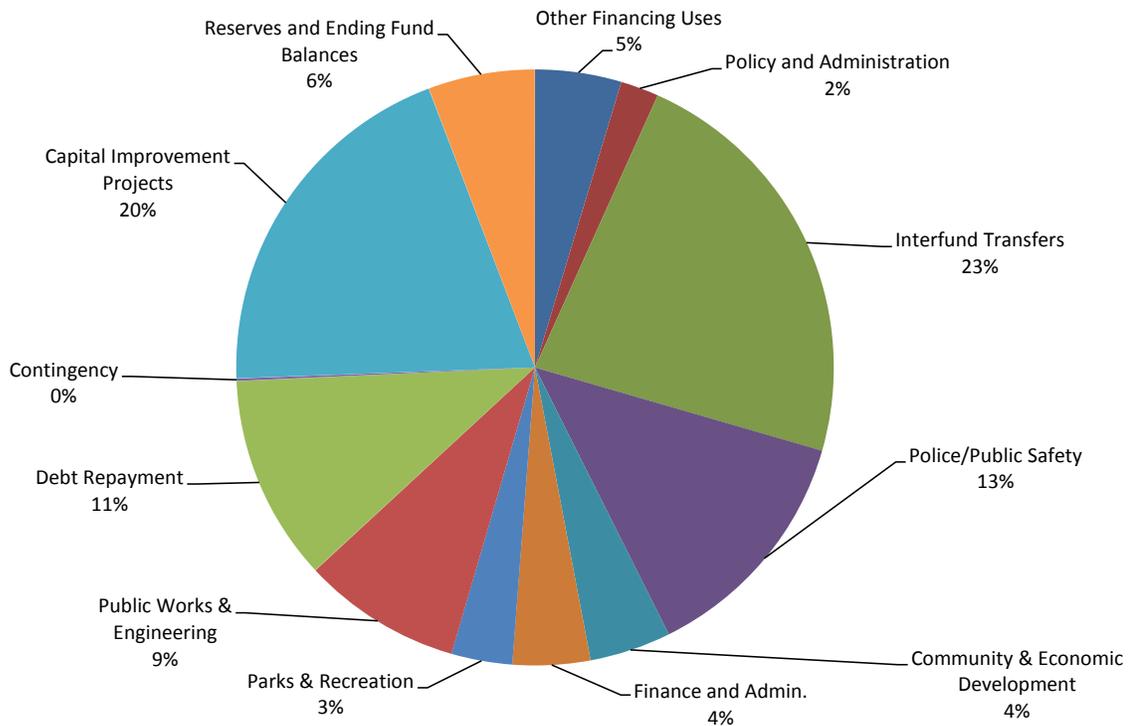
FUNDS	City	City	Community &	Finance &	Public	Public Works,	TOTAL	Other	Interfund	Total	Ending	TOTAL	
	Council	Manager	Economic Dev.	Admin Svcs	Safety	Parks & Recreation	OPERATING EXPENDITURES	Financing Uses	Transfers	Approp	Fund Balance	USES	
OPERATING FUNDS													
General	478,556	1,072,929	910,215	3,224,904	-	1,336,621	596,232	7,619,457	-	10,452,460	18,071,917	1,178,066	19,249,983
Street	-	-	-	-	-	2,235,565	-	2,235,565	-	-	2,235,565	-	2,235,565
Arterial Street	-	-	-	-	-	-	-	-	428,000	428,000	3,735	431,735	
Real Estate Excise Tax (REET)	-	-	-	-	-	-	-	-	1,334,176	1,334,176	42,224	1,376,400	
Parks and Recreation	-	-	-	-	-	2,459,823	-	2,459,823	-	2,459,823	-	2,459,823	
Transportation Benefit District	-	-	-	11,850	-	-	-	11,850	-	433,700	445,550	291,050	736,600
Traffic Impact Fees	-	-	-	-	-	-	-	-	450,000	450,000	678,035	1,128,035	
Development Services	-	-	2,377,162	-	-	-	-	2,377,162	-	2,377,162	-	2,377,162	
LRF	-	-	-	1,000,000	-	-	-	1,000,000	-	1,000,000	-	1,000,000	
Police/Public Safety	-	-	-	-	9,798,279	-	-	9,798,279	-	23,400	9,821,679	361,139	10,182,818
Path & Trails	-	-	-	-	-	-	-	-	-	-	-	-	-
Strategic Reserve	-	-	-	-	-	-	-	-	-	-	856,934	856,934	
Debt Service	-	-	-	7,341,027	-	-	-	7,341,027	-	-	7,341,027	-	7,341,027
Subtotal Operations	478,556	1,072,929	3,287,377	11,577,781	9,798,279	6,032,009	596,232	32,843,163	-	13,121,736	45,964,899	3,411,183	49,376,082
ENTERPRISE FUNDS													
Surface Water Management	-	-	-	-	-	1,518,131	750,761	2,268,892	959,066	3,898,970	7,126,928	150,322	7,277,250
Subtotal	-	-	-	-	-	1,518,131	750,761	2,268,892	959,066	3,898,970	7,126,928	150,322	7,277,250
INTERNAL SERVICE FUNDS													
Fleet & Equipment	-	-	-	-	-	-	-	-	575,600	-	575,600	578,648	1,154,248
Information Technology & Svcs.	-	-	-	-	-	-	-	-	1,663,358	-	1,663,358	171,302	1,834,660
Risk Management	-	-	-	-	-	-	-	-	288,500	-	288,500	10,044	298,544
Subtotal	-	-	-	-	-	-	-	-	2,527,458	-	2,527,458	759,994	3,287,452
CAPITAL PROJECT FUNDS													
Parks	-	-	-	-	-	-	-	-	361,408	-	361,408	-	361,408
Public Works	-	-	-	-	-	-	-	-	13,533,714	-	13,533,714	-	13,533,714
Municipal Facilities	-	-	-	-	-	-	-	-	913,235	-	913,235	-	913,235
Subtotal	-	-	-	-	-	-	-	-	14,808,357	-	14,808,357	-	14,808,357
NONANNUALLY BUDGETED FUNDS													
Donations & Gifts to UP	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	478,556	1,072,929	3,287,377	11,577,781	9,798,279	7,550,140	1,346,993	35,112,055	18,294,881	17,020,706	70,427,642	4,321,499	74,749,145

*The ending fund balance reflects only the balance at December 31, 2016.

2015-2016 ADOPTED TOTAL SOURCES - \$74,749,145



2015-2016 ADOPTED TOTAL USES - \$74,749,145



ENDING FUND BALANCES

The following illustrate the City's ending fund balances between 2012 and 2016. The fund balances are segregated into three major components: unreserved/undesignated, reserved, and designated (such as Strategic Reserve).

ENDING FUND BALANCES

Table 1

Component	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
<i>CIP-Parks</i>	446,119	\$ 531,109	\$ -	\$ -	\$ 280,608	\$ 44,200	\$ -
<i>CIP-PW</i>	2,396,183	630,219	-	-	44,064	-	-
<i>CIP-Municipal Facilities</i>	2,737	-	-	913,235	913,235	-	-
<i>CIP-REET</i>	198,497	218,242	21,830	91,007	100,650	36,327	42,224
<i>Street</i>	6,188	-	-	-	-	-	-
<i>Arterial Street</i>	20,984	13,137	-	3,735	3,735	3,735	3,735
<i>CIP-Traffic Impact Fees</i>	455,966	843,035	947,588	880,347	888,035	558,035	678,035
<i>Development Services</i>	8,085	2,868	-	24,890	55,954	-	-
<i>Transportation Benefit District</i>	-	-	-	146,000	146,000	287,700	291,050
<i>CIP - LRF</i>	3,419,680	3,301,301	-	-	-	-	-
<i>Path & Trails</i>	3,208	3,235	2,563	2,759	-	-	-
<i>Debt Service</i>	-	(0)	-	-	-	-	-
<i>SWM</i>	1,937,076	4,403,325	3,154,696	1,615,842	1,686,193	120,116	150,322
Subtotal Reserved	8,894,723	9,946,471	4,126,677	3,677,815	4,118,474	1,050,113	1,165,366
<i>Strategic Reserve</i>	856,934	856,934	856,934	856,934	856,934	856,934	856,934
<i>Donations</i>	-	67,505	-	-	-	-	-
<i>Parks and Recreation</i>	249,729	-	-	-	-	-	-
<i>Police and Public Safety</i>	63,408	684,019	57,787	642,445	635,058	484,411	361,139
<i>Risk Management</i>	10,044	10,044	-	10,044	10,044	10,044	10,044
<i>Fleet</i>	827,428	616,449	1,949	578,648	578,648	578,648	578,648
<i>IT</i>	276,002	172,039	737	171,302	171,302	171,302	171,302
Subtotal Designated	2,283,545	2,406,989	917,407	2,259,373	2,251,986	2,101,339	1,978,067
Unreserved/Undesignated	2,202,291	2,575,721	894,154	1,993,100	2,973,896	2,059,927	1,178,066
Total Ending Fund Balances	\$ 13,380,557	\$ 14,929,180	\$ 5,938,238	\$ 7,930,289	\$ 9,344,358	\$ 5,211,379	\$ 4,321,499

UNAPPROPRIATED FUND BALANCES

The unreserved/undesignated fund balance is the balance of net financial resources that are available for appropriation. The 2015/2016 proposed budget estimates the unappropriated fund balance to total \$1,927,545 at the end of 2015 and \$1,024,035 at the end of 2016. While not legally restricted, staff is recommending that these reserves are to be retained for cash reserve purposes.

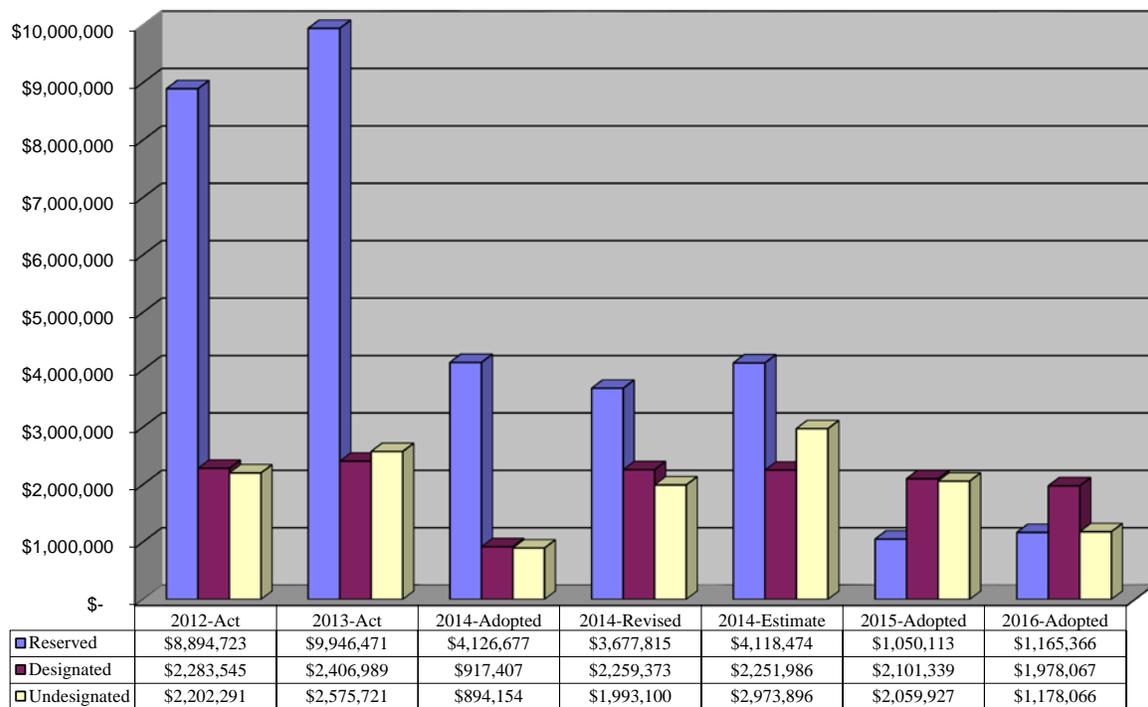
RESERVED ENDING FUND BALANCES

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 \$1,046,813 for 2015, and \$1,162,066 for 2016. 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 \$2,151,339 in 2015 and \$2,028,067 in 2015, are those monies that have been earmarked for the strategic reserve fund, replacement reserves, property and liability insurance, Internal Service funds, Donations fund, Parks and Recreation, 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.

**CITY OF UNIVERSITY PLACE
ENDING FUND BALANCES
2012-2016**



REVENUE ASSUMPTIONS

The following provides the assumptions made to compute the major City revenues for upcoming 2015-2016 biennium. The revenue estimates are both conservative and realistic.

TAXES

Tax revenues in 2015 are expected to increase from the 2014 original budget estimate. The increase in property taxes is limited to 1%. Sales tax and utility tax revenues are projected to be flat when compared with 2014 year end estimates. Real estate excise tax collections (REET) are anticipated to be higher in 2015 with a slight increase from the 2014 year end estimate, primarily due to increased home sales due to the improved economy. The City is not anticipating Town Center land sales and therefore has not included any construction related revenues from Town Center in the biennium.

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 2015 and 2016. 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. 2015 data was not available at the time of printing.

2014 Total Property Tax Per \$1,000 Assessed Value

School	7.17
Fire & EMS	3.52
State	2.53
Pierce County	1.66
City of University Place	1.43
Pierce County Rural Library	0.50
Port of Tacoma	0.18
	<hr/>
	\$ 16.99

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 2015 sales tax budget is projected to increase approximately 13.0% to \$2,600,000 when compared with the 2014 year end estimate, due in large part to projected US Open Sales (\$400,000) and projected construction sales tax from the Pierce County Wastewater Treatment Plant project which began in 2013. The 2016 budget is projected to be \$2,020,000.

The following graph compares actual retail sales tax collections by industry sector between 2009 and 2013. 2014 data was not available at time of printing. Retail trade continues to generate the largest component of sales activity (36.95%), followed by Contracting (23.88%).

**Sales Tax Collections by Type
2009 to 2013**

	2009	2010	2011	2012	2013
Retail Trade	33.9%	39.8%	40.5%	40.3%	36.9%
Services	17.9%	19.7%	21.1%	20.5%	17.4%
Contracting	24.8%	17.1%	15.3%	16.6%	23.9%
Transportation, Utilities & Communicatio	6.3%	8.2%	7.5%	7.4%	6.8%
Wholesale	4.4%	4.4%	3.4%	3.3%	3.4%
Manufacturing	1.4%	1.5%	1.4%	1.9%	1.2%
Finance, Insurance, and Real Estate	6.8%	3.8%	3.4%	3.4%	3.5%
Government	1.5%	1.6%	1.6%	2.0%	1.9%
Other	3.0%	4.0%	5.8%	4.6%	4.8%

The 2014 year-end sales tax estimate takes into account recent trends in sales tax collections. The increase is attributable to favorable economic conditions affecting construction. It should be noted that construction activity is very cyclical and subject to large swings as the economic climate improves or recedes. Overall the construction climate in the Puget Sound region is showing signs of improvement compared to historical trends.

The local sales tax rate is 9.4%. 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 has to 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 (9.4%).

Sales Tax Allocation

State of Washington	6.50%
Regional Transit Authority	0.90%
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	9.40%

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 can expect to receive \$224,220 and \$226,462 in 2015 and 2016, 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 2015 estimate for admission taxes is \$176,750. The 2016 estimate is \$178,518.

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 2015 and 2016 estimates for utility tax remain flat at \$2,459,000 each year. The schedule below summarizes utility tax revenue collections between 2012 and 2016.

	2012 Actual	2013 Actual	2014 Estimate	2015 Adopted	2016 Adopted
Gas	\$ 452,575	\$ 415,580	\$ 455,000	\$ 460,000	\$ 460,000
Solid Waste Garbage	328,598	332,074	340,000	340,000	340,000
Cable	600,951	630,205	630,000	630,000	630,000
Telephone	219,881	209,750	210,000	210,000	210,000
Cellular	690,519	653,820	640,000	640,000	640,000
Storm Drainage	176,228	177,689	179,000	179,000	179,000
Total	\$ 2,468,752	\$ 2,419,118	\$ 2,454,000	\$ 2,459,000	\$ 2,459,000

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.

Real Estate Excise Tax	
Public Works Assistance	0.08%
Pierce County Administration	0.02%
City Assistance	0.02%
State of Washington General Fund	1.16%
Total	1.28%
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%
Grand Total	1.78%

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 2015 and 2016 estimates are projected to total \$630,000 and \$645,750 respectively.

Permits and Licenses

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

The 2015 revenue projections include \$2,199,950 for franchise fees, including water and electric fees from Tacoma Public Utilities. The 2016 estimate projects an increase to \$2,221,950.

The City collects 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 \$634,970 in 2015 and \$529,602 in 2016 for development services fees. These fees consist of building permit fees, plumbing permit fees, mechanical permit fees, right-of-way fees, and plan check fees issued through the City's Development Services Division.

Fuel Excise Tax

The state shares fuel tax revenues with cities and towns after deductions for various purposes have been made. With the change in the law in 2008, cities now receive 10.69% of the first 23 cents and 8.33% of the remaining 6 cents to be deposited into their street fund for street maintenance and construction. There is no longer a requirement to use a specific percentage for the construction and improvement of arterial highways and city streets. Fuel taxes are projected to remain relatively flat at \$660,300 in 2015 and 671,025 in 2016.

Other Revenues

Parks and Recreation revenues are projected to increase by 12.8% to \$1,237,502 in 2015 and decrease slightly to \$1,222,321 in 2016. These revenue amounts include a \$707,032 subsidy from the city's General Fund in 2015 and \$689,609 in 2016. In 2010 the Parks and Recreation division was moved to a separate special revenue fund. The division has included a few new programs in its 2015-2016 budget.

The SWM Administrative Fee, which covers general governmental services, is projected at \$415,073 in 2015 and \$418,169 in 2016. The overhead rate of 16.5% was determined using a study performed by Management Consultants to establish a rate that would meet federal OMB regulations.

The City pools its available cash and invests the money in the State pool. Additionally a small portion of undesignated cash was invested in 2014 in a 3 year government bond. 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 actually 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 Street Fund 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 2015-2016. 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 dispersed information on national, regional and local economic trends.

Economic Trends

National

The United States Bureau of Economic Analysis reported that the Real Gross Domestic Product (GDP) rose 1.9 percent in 2013. The increase primarily reflected positive contributions from personal consumption expenditures (PCE), exports, nonresidential fixed investment, and residential fixed investment that were partly offset by negative contributions from private inventory investment and state and local government spending. Imports, which are a subtraction in the calculation of GDP, increased.

The Bureau of Labor Statistics reported that the consumer price index (CPI) increase by 2.0% in June, 2014, compared to 1.5% in 2013 and 1.7 percent in 2012.

In the housing market, the National Association of Home Builders (NHBA) reported on a 3-month moving average basis from August 2013 single family construction spending increased 9.1% and multifamily construction spending increased 39.2%. The NHBA also reported builder confidence hit the highest level since 2005 and new home sales topped 500,000 in August 2014, the highest since 2008 according to recent data released by the U.S. Department of Housing and Urban Development and the U.S. Census Bureau.

According to the NHBA August 29, 2014 forecast of housing starts, single family starts will increase from 649,000 in 2014 to 875,000 in 2015 and 1,173,000 in 2016. Multi-family starts are forecast to increase from 352,000 in 2014 to 364,000 in 2015 and 370,000 in 2016.

According to the Bureau of Labor Statistics the unemployment rate increased slightly to 6.7 percent in December, 2013. The unemployment rate is projected to remain at or near this level in 2014 as the economy continues its slow recovery.

Puget Sound

Existing home sales increased in the first and second quarter of 2014, due in large part to the low interest rates. Although University Place has not experienced the extreme loss in home value as has been the case in other areas of Puget Sound, average assessed values declined by approximately 4% in University Place homes in 2012, but increased slightly in both 2013 and 2014. University Place has seen an increase in new single family construction. Development activity in University Place is still showing mild strength with the Waste Water Treatment Plant expansion, and the remodeling of existing homes.

City of University Place

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, a number of 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.

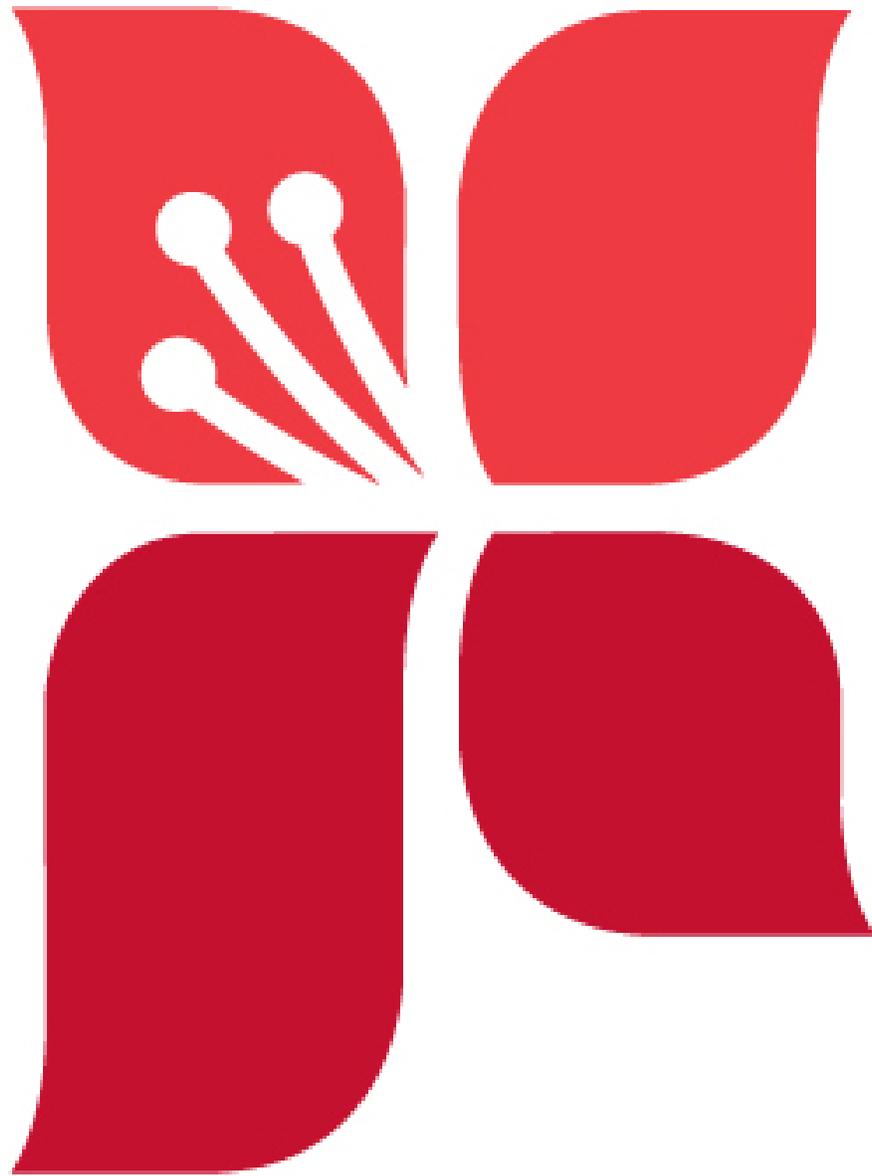
The total number of licensed businesses in the City decreased slightly from 1,334 in 2013 to 1,333 in 2014. Our top categories of businesses include medical, dental and optical; restaurants and cafes; and personal care salons and spas. University Place continues to have a strong services sector and education sector.

In 2014, the top ten employers in University Place were:

1. The University Place School District
2. Franciscan Health System
3. Fred Meyer Stores
4. Pierce County Government
5. Soundcare, Inc.
6. Charles Wright Academy
7. Safeway Stores, Inc.
8. Kemper Sports
9. McDonald's Restaurants
10. West Pierce Fire District

The City Council has long concluded that diversification and expansion of the City's tax base is essential to the City's ability to deliver on its promises. In that regard, the City continues to pursue redevelopment of property owned by the City in the City's central business district –Town Center. In 2013, a private developer completed construction of a five-story mixed-use building just north of the Civic Building. The mixed-use building, developed by SEB Inc., includes 12,000 square feet of commercial space on the ground level and 100 residential units on the second through fifth floors. In 2013, the City has executed another agreement with SEB Inc., to develop two additional mixed-use buildings south of the Civic Building. These new buildings will be completed in phases over the next couple years and will add substantial additional retail and residential square footage to Town Center. The Town Center project is located within the UPtown district, which spans from 35th to 44th along Bridgeport Way and includes a variety of office and commercial uses with new buildings built or planned in several locations.

Chambers Bay Golf Course – This championship caliber 18-hole links style regional destination golf course opened in June, 2007 to rave reviews. The course was selected in April, 2008 to host the 2010 U.S. Amateur Open Golf Tournament and the 2015 U.S. Open. The 2010 U.S. Amateur Open was highly successful. Tax revenues are eventually expected to be more than \$300,000 annually, and the benefit to the City of University Place from the U.S. Open alone is expected to be more than \$1.2 million. 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 the recently completed pedestrian bridge over the railroad that opened two miles of beach along the Puget Sound to public access.



OPERATING EXPENDITURES BY DEPARTMENT

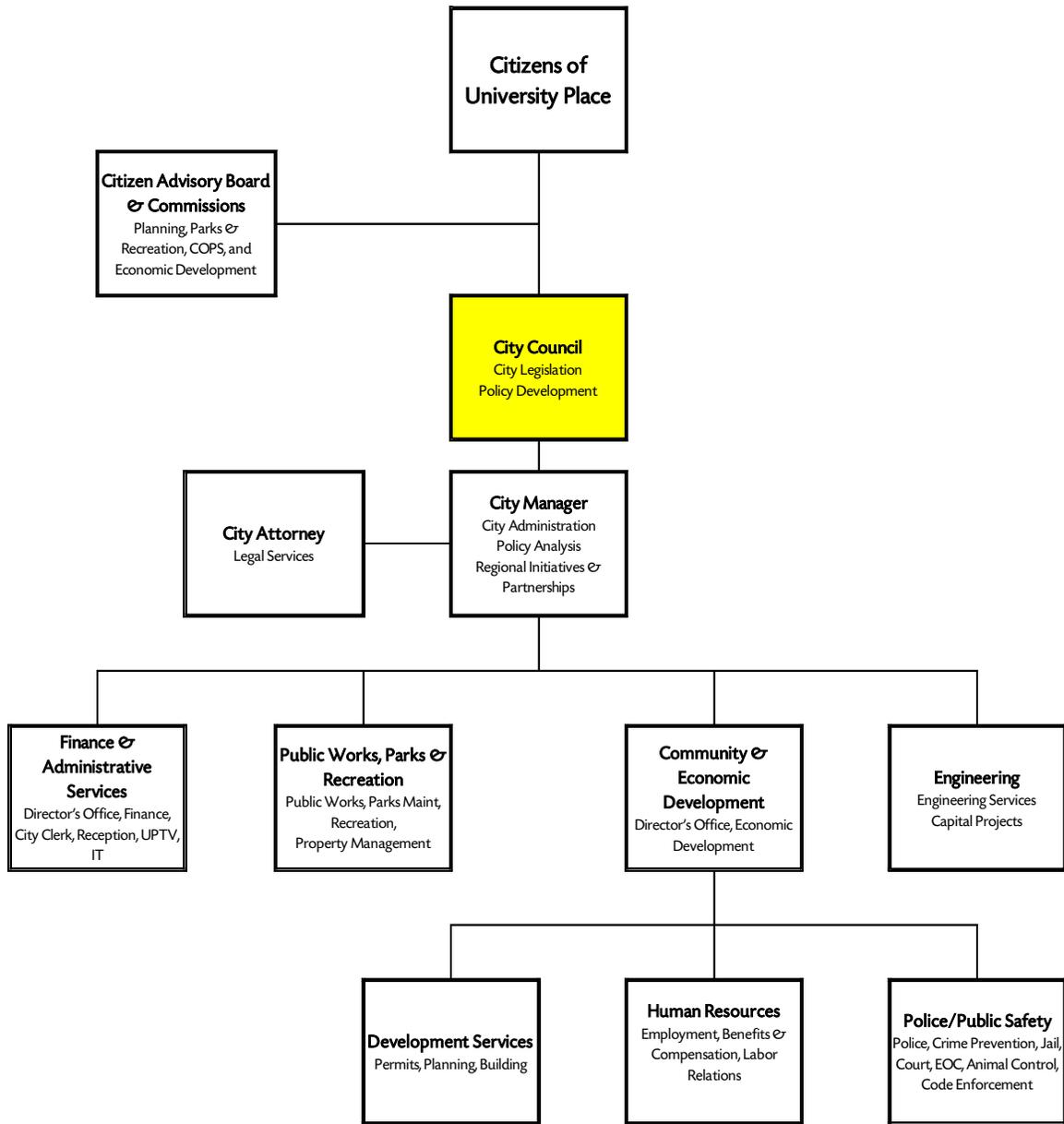


KOBAYASHI PROPERTY

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



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

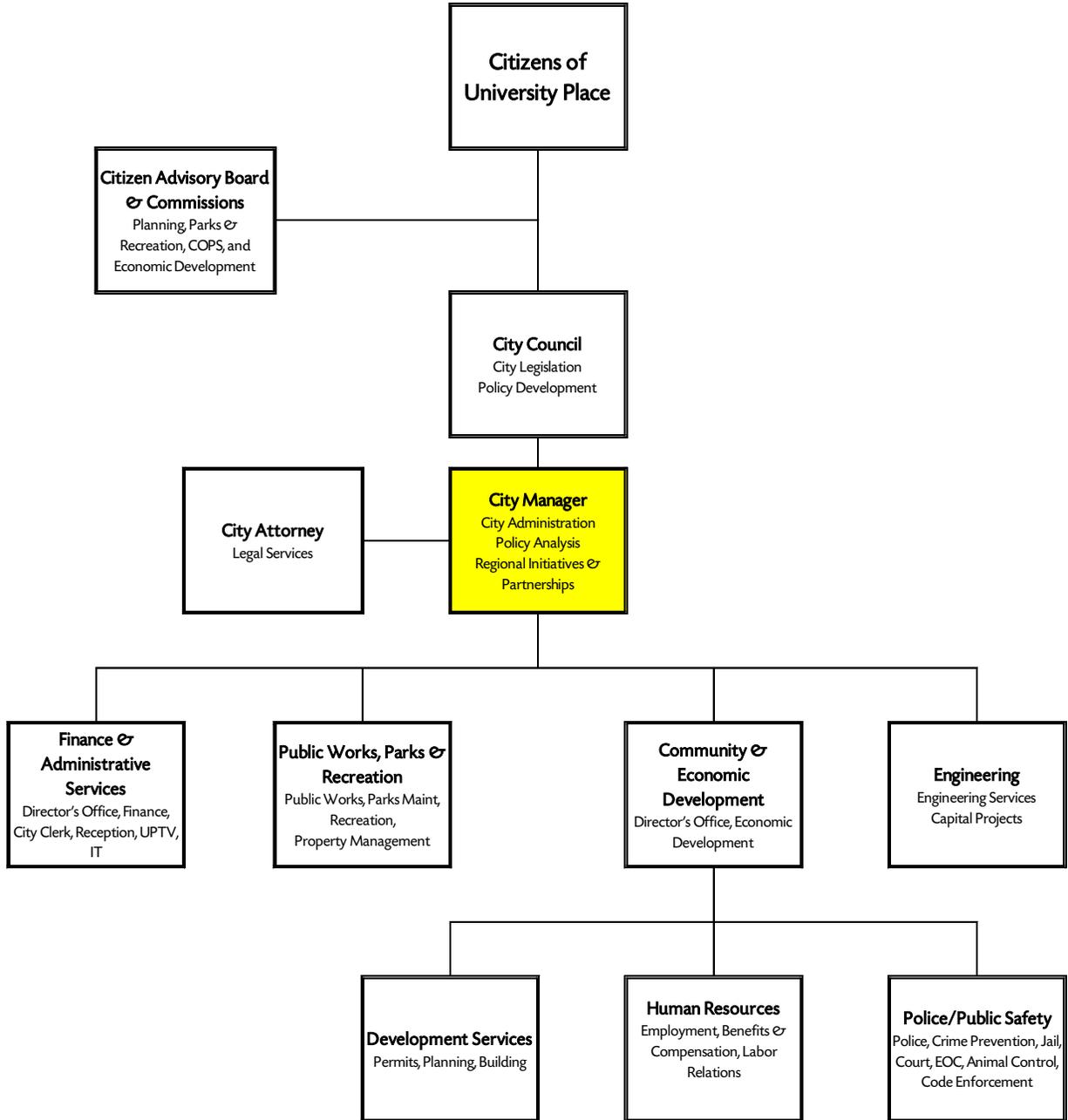
- A safer, more livable community
- Increased community economic vitality
- Better financial conditions
- Greater citizen trust and confidence

Highlights and Changes:

- Develop policy to support 2015-2016 Goals
- Improved parks and recreation
- Better infrastructure
- More beautiful City
- A full-service, self-sufficient community
- Improved business climate

	2012		2014			2015		2016
	Actuals	Actuals	Adopted	Revised	Estimate	Adopted	Adopted	
Expenditure by Object								
Salaries & Wages	\$ 201,051	\$ 202,834	\$ 126,583	\$ 126,583	\$ 126,310	\$ 122,976	\$ 122,976	
Benefits	18,166	45,965	11,526	23,526	34,514	24,866	26,064	
Supplies	1,920	4,372	2,000	4,500	4,500	4,500	4,500	
Services & Charges	14,171	13,806	20,725	20,725	12,508	26,337	46,337	
US Open	-	4,452	5,000	62,548	62,548	100,000	-	
Capital	-	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	-	
Internal Service Charges	-	-	-	-	-	-	-	
Total Operating Expenditures	\$ 235,308	\$ 271,430	\$ 165,834	\$ 237,882	\$ 240,380	\$ 278,679	\$ 199,877	
Personnel								
Mayor	100	100	100	100	100	100	100	
Mayor Pro-Tem	100	100	100	100	100	100	100	
Councilmembers	5.00	5.00	5.00	5.00	5.00	5.00	5.00	

CITY MANAGER



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.

Goals/Major Objectives

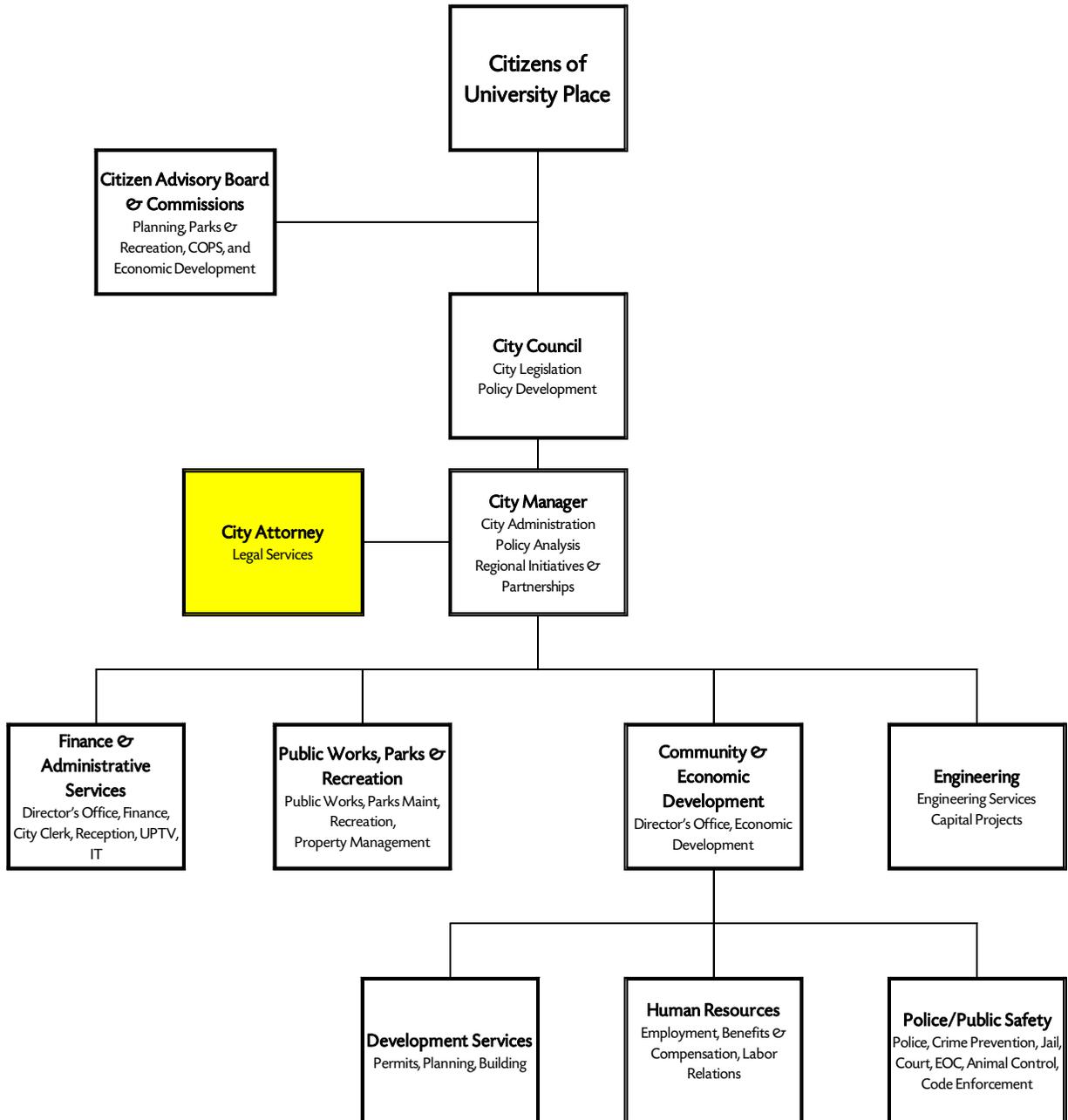
- Implement 2015/2016 Council goals
- Monitor and manage City budget
- Enhance and support economic stability
- Successful community and government relations

Highlights and Changes:

- Lead staff according to the 2015/2016 Council Goals as defined by the Council
- Provide services and capital programs at the 2015/2016 budgeted service levels

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
Expenditure by Object							
Salaries & Wages	\$ 249,668	\$ 211,225	\$ 209,195	\$ 214,867	\$ 223,395	\$ 220,092	\$ 225,549
Benefits	77,589	81,739	89,415	91,604	86,201	91,899	99,174
Supplies	2,308	5,339	1,925	1,925	1,925	1,925	1,925
Services & Charges	19,724	25,753	37,415	72,621	72,621	67,415	67,415
Intergovernmental	-	9,841	-	-	-	-	-
Internal Service Charges	21,223	15,197	26,640	26,640	26,532	27,032	26,083
Beautification	-	20,809	28,000	29,050	29,050	31,050	29,050
Community Events	62,369	67,501	76,500	80,300	80,300	92,360	91,960
Total Operating Expenditures	\$ 432,881	\$ 437,403	\$ 469,090	\$ 517,007	\$ 520,024	\$ 531,773	\$ 541,156
Personnel							
Full Time Equivalents	190	190	190	200	200	200	200

CITY ATTORNEY



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

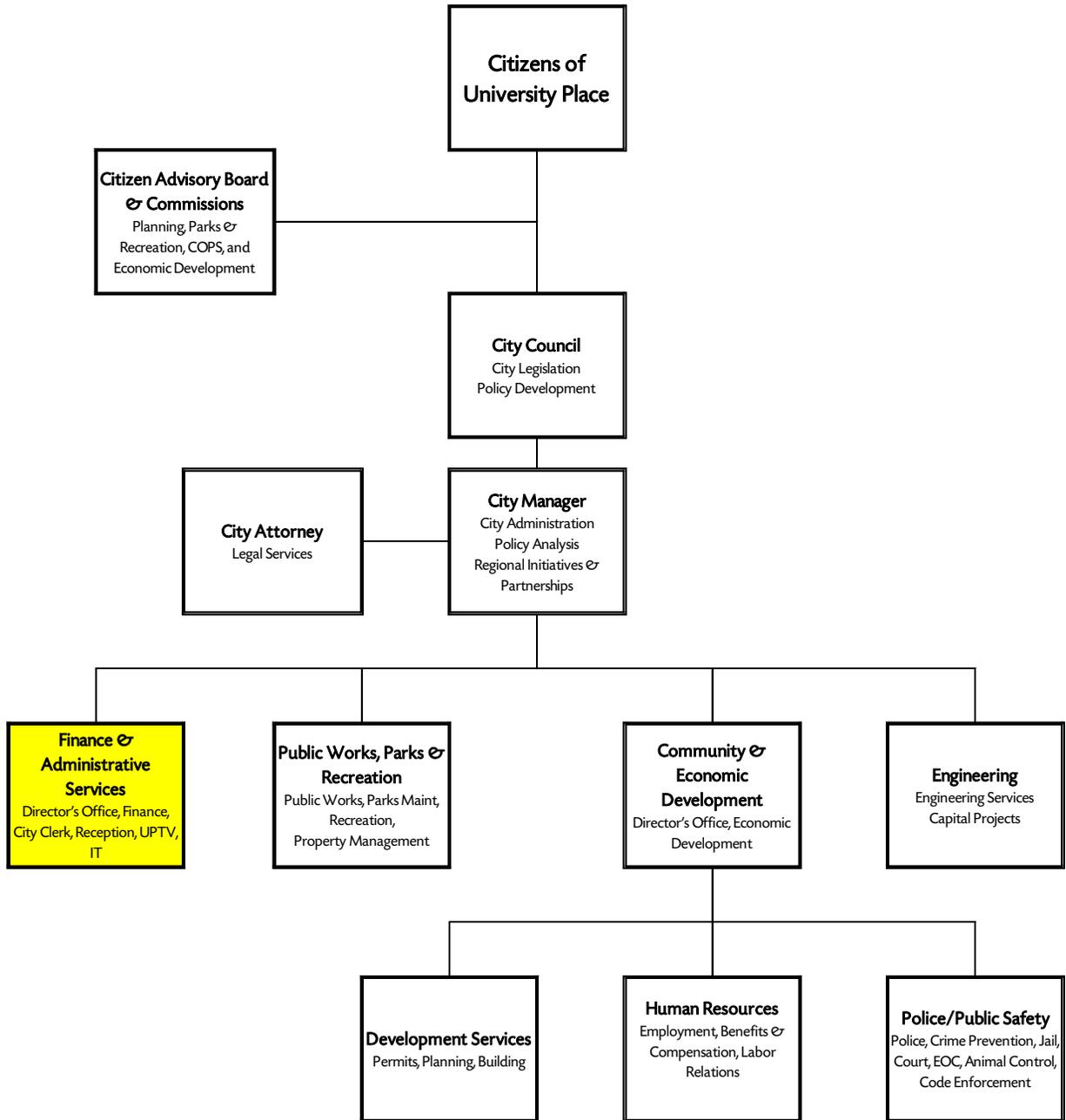
- Support City efforts for fair and consistent enforcement of land use and other codes, and provide timely and appropriate input to the City's long-range planning activity
- Draft and review contracts, franchises, interlocal agreements, City policies, and other documents
- Support the City's risk management 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

	2012	2013	2014			2015	2016
	Actuals	Actuals	Adopted	Revised	Estimate	Adopted	Adopted
Expenditure by Object							
Salaries & Wages	\$ 179,411	\$ 180,764	\$ 178,734	\$ 192,382	\$ 196,689	\$ 198,714	\$ 203,641
Benefits	59,344	58,448	69,586	71,673	63,178	67,456	72,892
Supplies	1,193	511	1,295	1,295	1,333	1,295	1,295
Services & Charges	27,853	7,905	80,780	80,780	81,679	80,780	80,780
Intergovernmental	934	484	1,300	1,300	2,000	1,300	1,300
Internal Service Charges	22,341	15,996	28,041	28,041	27,928	27,032	26,083
Total Operating Expenditures	\$ 291,076	\$ 264,108	\$ 359,736	\$ 375,471	\$ 372,807	\$ 376,577	\$ 385,991
Personnel							
Full Time Equivalents	175	175	175	200	200	200	200

FINANCE AND ADMINISTRATIVE SERVICES



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

- Assist Council in the development of options to create a sustainable funding source for community events
- Pursue State funding for master planning projects in support of Council goals
- Identify policy options for enhancing City reserves and debt reduction

Highlights and Changes

- Coordinate review of strategic issues by City Commissions
- Identify replacement reserve policy
- Assist in the financial planning and public outreach efforts related to the U.S. Open

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
Expenditure by Object							
Salaries & Wages	\$ 38,249	\$ 68,249	\$ 68,249	\$ 68,249	\$ 72,129	\$ 69,544	\$ 71,250
Benefits	17,262	18,611	19,796	19,796	19,423	20,721	22,364
Supplies	-	45	-	-	76	-	-
Services & Charges	480	1,340	1,800	1,800	1,129	1,775	1,775
Intergovernmental	-	-	-	-	-	-	-
Internal Service Charges	6,702	4,798	8,413	8,413	8,379	8,110	7,825
Total Operating Expenditures	\$ 62,693	\$ 93,044	\$ 98,258	\$ 98,258	\$ 101,136	\$ 100,150	\$ 103,214
Personnel							
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 of 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.
- Review policies for debt reduction

Highlights and Changes

- Continue to monitor cash flow to maintain fiscal viability during current economic recession
- Continue to update long-term financial forecast
- Review and update financial policies when needed
- Implement new Cashiering software in 2015
- Implement new CAFR software in 2015

	2012		2013			2014			2015	2016
	Actual	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted		
Expenditure by Object										
Salaries & Wages	\$ 344,230	\$ 327,105	\$ 327,876	\$ 327,876	\$ 335,613	\$ 334,846	\$ 343,180			
Benefits	119,404	122,713	135,342	135,342	126,532	134,900	145,889			
Supplies	2,402	1,892	2,350	2,350	1,950	3,285	3,050			
Services & Charges	56,276	70,134	63,575	76,175	75,330	94,300	94,325			
Intergovernmental	64,902	61,933	67,500	67,500	66,822	72,034	75,385			
Internal Service Charges	49,286	34,813	63,699	63,699	61,900	58,763	56,267			
Total Operating Expenditures	\$ 636,500	\$ 618,590	\$ 660,342	\$ 672,942	\$ 668,147	\$ 698,128	\$ 718,096			

Other Financing Uses:

Fleet Fund	179,191	702,600	252,361	252,361	250,761	280,350	295,250
Risk Management	241,454	145,633	173,700	173,700	132,506	139,750	148,750
Debt Service	17,720,516	3,654,262	4,026,103	4,026,103	3,941,083	3,777,924	3,563,103
Arterial Street	207,059	208,075	217,401	217,402	217,402	212,000	216,000
Reet	360,497	607,189	377,235	687,235	687,592	694,323	639,853
Traffic Impact Fee	-	-	-	80,000	80,000	450,000	-
Transportation Benefit District	-	-	-	4,000	2,500	15,900	293,650
LRF	3,820,835	670,265	400,000	3,701,300	3,701,300	500,000	500,000
Paths and Trails	3,409	3,208	3,773	3,773	3,235	-	-
Interfund Transfers - GF	7,021,983	4,806,620	5,776,232	6,010,082	5,771,523	5,586,526	5,049,390
Interfund Transfers - SWM	569,327	1,347,846	1,317,022	4,494,852	4,399,326	3,228,805	1,629,231
Donations	57,801	44,417	-	67,505	67,505	-	-
Contingency	-	3,000	100,000	50,000	3,000	50,000	50,000
Total Other Financing Uses	\$ 30,182,072	\$ 12,193,116	\$ 12,643,827	\$ 19,768,313	\$ 19,257,733	\$ 15,071,578	\$ 12,385,227

Personnel

Full Time Equivalents	4.00	4.00	4.00	4.00	4.00	4.00	4.00
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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, facility rentals 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

	2012 Actual	2013 Actual	2014			2015 Adopted	2016 Adopted
			Adopted	Revised	Estimate		
Expenditure by Object - City Clerk							
Salaries & Wages	\$ 128,712	\$ 128,801	\$ 128,712	\$ 128,712	\$ 133,242	\$ 131,520	\$ 134,778
Benefits	44,207	46,353	51,204	51,204	48,005	51,241	55,361
Supplies	400	2,466	700	700	415	700	700
Services & Charges	13,538	11,307	22,860	22,860	9,474	30,126	20,380
Intergovernmental	-	-	100	100	-	100	100
Internal Service Charges	25,681	17,036	28,041	28,041	27,928	27,032	26,083
Election Services	53,000	62,783	53,000	81,818	70,575	101,305	56,700
Total Operating Expenditures	\$ 265,538	\$ 268,745	\$ 284,617	\$ 313,435	\$ 289,639	\$ 342,024	\$ 294,102
Personnel							
Full Time Equivalents - City Clerk	200	200	200	200	200	200	200
Expenditure by Object - Reception							
Salaries & Wages	\$ 18,828	\$ 18,879	\$ 18,810	\$ 18,810	\$ 20,722	\$ 25,847	\$ 26,485
Benefits	11,683	12,229	13,721	13,721	12,835	14,530	15,726
Supplies	22	111	450	450	40	300	300
Services & Charges	768	-	-	-	-	-	-
Intergovernmental	-	908	1,200	1,200	1,122	1,200	1,200
Internal Service Charges	8,378	6,622	10,516	10,516	10,473	10,137	9,781
Total Operating Expenditures	\$ 39,679	\$ 38,749	\$ 44,697	\$ 44,697	\$ 45,192	\$ 52,014	\$ 53,492
Personnel							
Full Time Equivalents - Reception	0.75	0.75	0.75	0.75	0.75	0.75	0.75

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, and television 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 publication of the City's "Headlines" bi-monthly 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 at www.CityofJP.com; 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 sources.

Goals/Major Objectives

- Communicate timely and current information to citizens through City publications, website, television and social media technologies
- 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 publications, the website and UPTV
- Provide support for city events, activities and projects, including event promotion and recording, and community outreach

Highlights and Changes:

- Implement public outreach efforts related to the U.S. Open
- Continue coverage of Regular Council Meetings twice monthly
- Continue bi-monthly production of newsletter
- Provide support for website to ensure that CityofJP.com is reflective of the City's identity and goals

	2012	2013	2014			2015	2016
	Actuals	Actuals	Adopted	Revised	Estimate	Adopted	Adopted
Expenditure by Object							
Salaries & Wages	\$ 65,737	\$ 65,959	\$ 70,715	\$ 70,715	\$ 66,204	\$ 81,503	\$ 77,233
Benefits	30,134	31,641	35,238	35,238	32,666	35,192	38,083
Supplies	5,951	9,089	3,550	3,550	3,467	3,950	4,100
Services & Charges	49,650	57,098	74,975	78,975	73,806	78,850	82,010
Capital	-	-	21,000	240,335	240,335	21,000	21,000
Intergovernmental	-	1,012	-	-	3,036	3,100	3,200
Internal Service Charges	11,170	7,166	14,020	14,020	13,963	13,515	13,042
Newsletter	47,696	50,842	51,600	51,600	51,600	51,950	52,500
Total Operating Expenditures	\$ 210,338	\$ 222,808	\$ 271,098	\$ 494,433	\$ 485,077	\$ 289,060	\$ 291,168
Personnel							
Full Time Equivalents	100	100	100	100	100	100	100

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

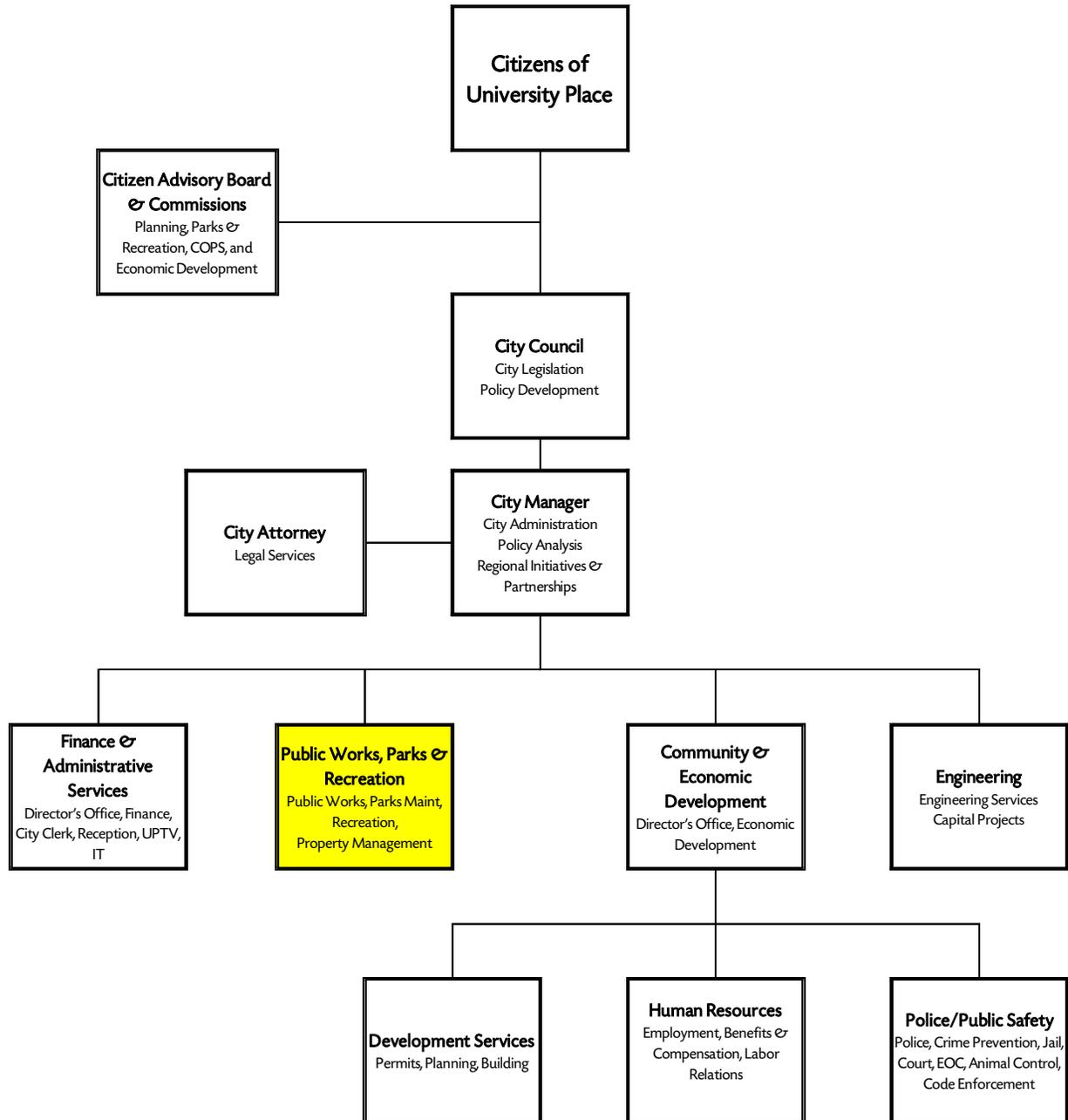
- Achieve and maintain an efficient, effective and secure network infrastructure
- Update the existing SharePoint collaboration tool to a more current and functional version

Highlights and Changes

- Implement replacement of voice and data services and all related equipment
- Implement new Permitting/Land Use/Code Enforcement software
- Implement replacement Recreation software
- Increase Disaster Recovery/Business Continuity levels with offsite data replication
- Upgrade email system

	2012	2013	2014			2015	2016
	Actuals	Actuals	Adopted	Revised	Estimate	Adopted	Adopted
Expenditure by Object							
Salaries & Wages	\$ 172,547	\$ 151,312	\$ 183,797	\$ 183,797	\$ 139,383	\$ 191,489	\$ 196,992
Benefits	61,052	62,374	84,799	84,799	60,980	96,599	105,869
Supplies	65,227	136,717	30,300	30,300	65,018	102,760	69,150
Services & Charges	238,906	268,814	265,537	295,176	319,335	357,942	318,417
Capital	-	161,210	79,500	257,194	280,091	168,140	56,000
Other Financing Uses (Loans/Transfers)	355,784	-	-	-	-	-	-
Total Operating Expenditures	\$ 893,516	\$ 780,427	\$ 643,933	\$ 851,266	\$ 864,807	\$ 916,930	\$ 746,428
Personnel							
Full Time Equivalents	3.00	3.00	3.00	3.00	3.00	3.00	3.00

PUBLIC WORKS, PARKS AND RECREATION



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 36 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, Senior/Community Center and Town Center properties

Highlights and Changes

- Perform 200 tons of street asphalt patching
- Perform 1,500 gallons of asphalt crack sealing
- Maintain 2,800 street trees
- Maintain 723 Street Lights
- Maintain 1,018,002 square feet of landscaping
- Maintain 4,500 storm drainage structures

	2012	2013	2014			2015	2016
	Actuals	Actuals	Adopted	Revised	Estimate	Adopted	Adopted
Expenditure by Object							
Salaries & Wages	\$ 592,024	\$ 577,849	\$ 564,732	\$ 564,732	\$ 590,804	\$ 598,520	\$ 612,758
Benefits	233,789	234,921	260,385	260,385	242,224	270,919	290,263
Supplies	106,444	81,041	139,550	139,550	140,321	159,300	159,300
Services & Charges	290,726	341,944	366,290	403,709	352,739	381,720	381,720
Intergovernmental	184,348	204,507	215,510	215,510	214,108	215,510	216,665
Internal Service Charges	196,804	149,713	218,398	218,398	217,944	212,364	214,657
Property Management	427,380	517,574	455,618	572,056	542,953	664,572	672,049
Snow & Ice Control	26,170	21,903	20,000	20,000	20,000	20,000	20,000
Total Operating Expenditures	\$ 2,057,686	\$ 2,129,452	\$ 2,240,484	\$ 2,394,340	\$ 2,321,093	\$ 2,522,905	\$ 2,567,412
Personnel							
Full Time Equivalents - Maintenance & Operations	8.00	8.00	8.00	8.00	8.00	8.20	8.20
Full Time Equivalents - Property Management	100	100	100	100	100	0.80	0.80

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, Cirque Park, Colegate Park, Conservation Park, Curran Apple Orchard Park, Homestead Park, Kobayashi Park, Leach/Peach Creek Corridor, Senior/Community Center, Sunset Terrace Park, Woodside Pond, Brookside Park, Creekside Park and Paradise Pond Park. 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 18 Park properties and 130 acres of parks and open space
- Implement maintenance and operations of three parks with new restroom structures, new Kobayashi picnic shelter
- Maintain 750,670 square feet of turf and landscape

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
Expenditure by Object							
Salaries & Wages	\$ 121,712	\$ 126,378	\$ 129,288	\$ 129,288	\$ 133,893	\$ 146,644	\$ 149,830
Benefits	51,475	56,693	62,292	62,292	58,026	61,640	66,286
Supplies	29,909	34,659	37,160	37,160	35,948	37,250	37,250
Services & Charges	140,630	132,215	139,958	139,958	135,660	136,358	136,358
Capital	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	126,203	91,159
Internal Service Charges	39,227	30,822	47,686	47,686	47,515	46,170	44,748
Total Operating Expenditures	\$ 382,954	\$ 380,768	\$ 416,384	\$ 416,384	\$ 411,042	\$ 554,265	\$ 525,631
Personnel							
Full Time Equivalents	3.00	3.00	3.00	3.00	3.00	3.00	3.00

RECREATION

Mission and Responsibilities

Recreation is responsible for providing comprehensive, year-round parks and recreation programs designed to meet the needs of all University Place citizens regardless of age, physical, mental or economic condition. Recreation Services provides a wide range of programs and activities to help provide for the diversity of interests within the community. These programs include: senior programs, trips and tours, fitness, youth and adult sports, special events, youth and teen activities, and camps. Recreation Services provides support to the Parks and Recreation Commission, University Place Youth Council and other advisory groups.

Goals/Major Objectives

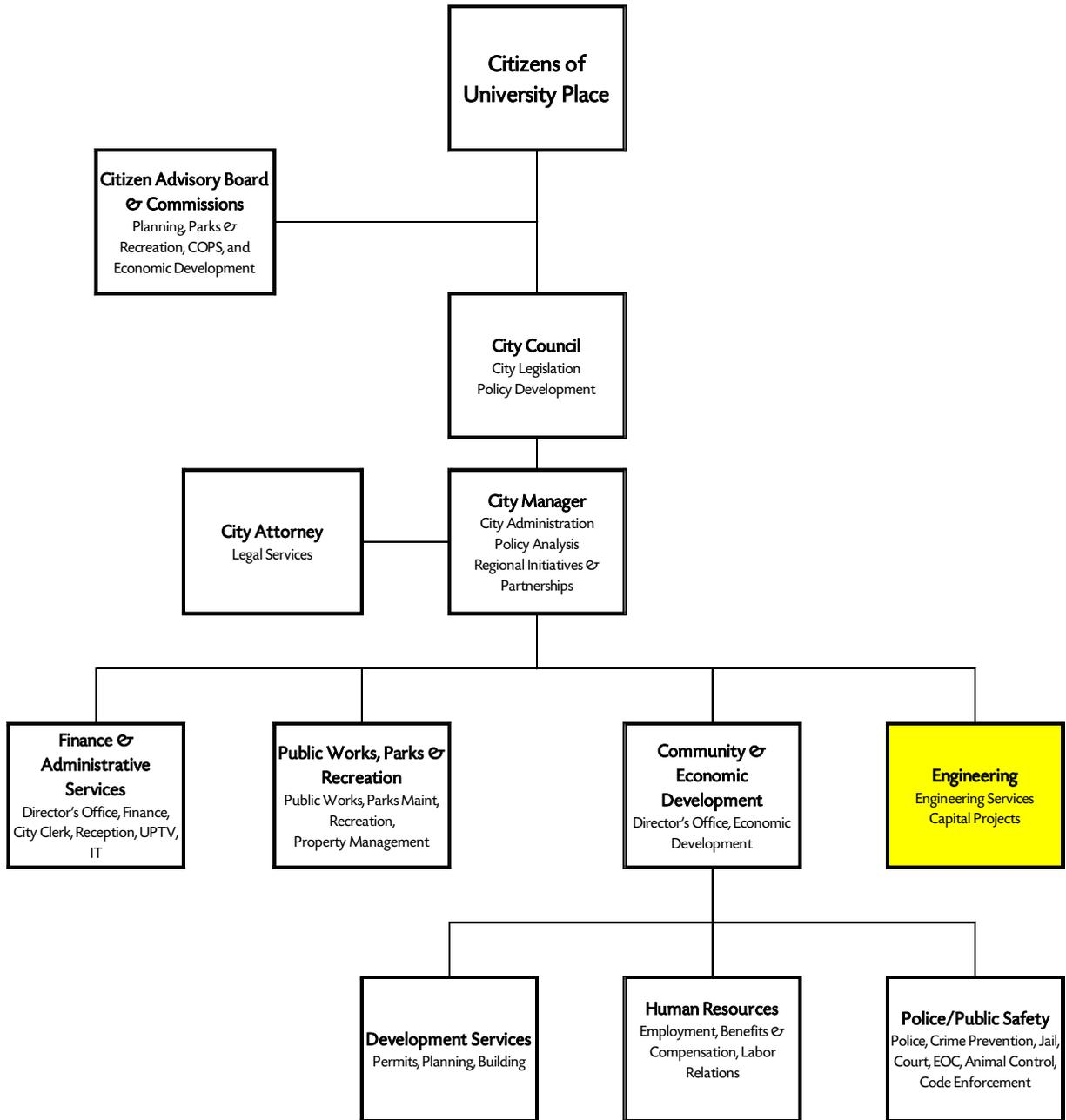
- Create healthy and vibrant parks, recreation programs and events
- Provide quality recreation experiences for a diverse community
- Nurture and grow community resources & support
- Develop long term, sustainable funding program

Highlights and Changes

- Coordination of Duck Parade
- Coordinate reservation system for Kobayashi picnic shelter
- Create a developmental aspect to our sports program
- Increase of Cultural Arts Program

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
Expenditure by Object							
Salaries & Wages	\$ 319,749	\$ 357,935	\$ 325,740	\$ 325,740	\$ 363,706	\$ 343,944	\$ 350,013
Benefits	106,502	121,439	110,273	110,273	125,855	128,773	138,052
Supplies	37,649	44,862	40,670	40,670	42,173	40,150	40,150
Services & Charges	85,465	105,637	83,044	90,417	92,441	90,684	90,684
Intergovernmental	-	-	-	-	-	20,000	20,000
Internal Service Charges	50,398	39,651	61,706	61,706	61,479	59,686	57,791
Total Operating Expenditures	\$ 599,763	\$ 669,525	\$ 621,433	\$ 628,806	\$ 685,654	\$ 683,237	\$ 696,690
Personnel							
Full Time Equivalents	4.00	4.00	4.00	4.00	4.00	4.00	4.00

ENGINEERING



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

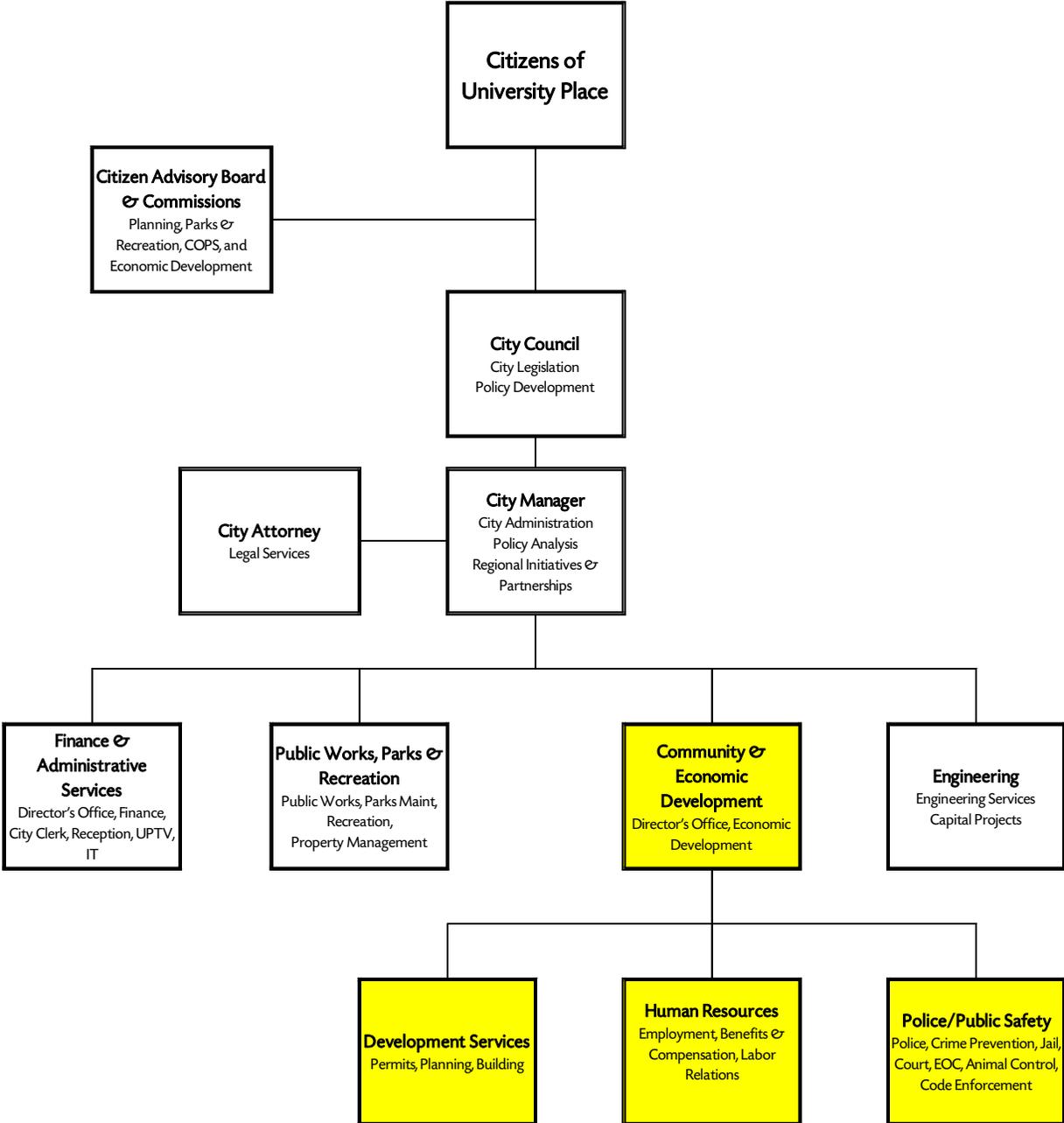
- Improve the City's transportation system for all modes of travel
- Seek out grant opportunities for funding of transportation improvements
- Review and update the City's Transportation Improvement Plan and Surface Water Management Plan

Highlights and Changes

- Storm water management continues to be a point of emphasis, including NPDESII permit compliance
- Major grant funded projects: Bridgeport phase 5, Mildred (Regents to 19th), 27th St TIB, 27th St Phase 2, Cirque Overlay, 44th St Safe Routes to Schools, & Elwood/44th Safe Routes to Schools
- Emphasis on supporting Town Center development

	2012	2013	2014			2015	2016
	Actuals	Actuals	Adopted	Revised	Estimate	Adopted	Adopted
Expenditure by Object							
Salaries & Wages	\$ 313,000	\$ 347,438	\$ 314,211	\$ 314,211	\$ 383,275	\$ 348,488	\$ 353,657
Benefits	105,117	113,922	122,677	122,677	132,155	136,256	146,464
Supplies	3,142	29,672	14,800	14,800	5,460	14,900	14,900
Services & Charges	15,536	29,200	48,808	48,808	37,580	50,100	50,100
Capital	-	-	5,000	5,000	5,000	5,000	5,000
Intergovernmental	17,482	8,943	15,539	15,539	47,000	47,000	47,000
Internal Service Charges	47,414	39,193	58,815	58,815	58,636	64,510	63,618
Total Operating Expenditures	\$ 501,691	\$ 568,368	\$ 579,850	\$ 579,850	\$ 669,106	\$ 666,254	\$ 680,739
Personnel							
Full Time Equivalents	4.18	4.18	4.18	4.18	4.18	4.18	4.18

COMMUNITY AND ECONOMIC DEVELOPMENT



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 staffing and other departmental changes based on Police Levy outcome.
- Implementation of a coordinated city-wide US Open planning and strategies

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
Expenditure by Object							
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,772	\$ 62,247
Benefits	-	-	-	-	-	16,048	17,312
Supplies	-	-	-	-	-	375	375
Services & Charges	-	-	-	-	-	3,810	3,810
Intergovernmental	-	-	-	-	-	-	-
Internal Service Charges	-	-	-	-	-	6,758	6,520
Total Operating Expenditures	\$ -	\$ 87,763	\$ 90,264				
Personnel							
Full Time Equivalents	0.00	0.00	0.00	0.00	0.00	0.50	0.50

ECONOMIC DEVELOPMENT

Mission and Responsibilities:

The Economic Development Office implements the Council adopted Economic Development Strategic Action Plan for the City. This Office is charged with expanding the City's tax base through business growth and development. The Office facilitates economic and business development through retention, expansion, and business recruitment. 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

- Emphasis on maintenance and streamlining of current programs
- Emphasis on business retention
- Emphasis on growing tourism through Chambers Bay and the opportunities provided by the 2015 U.S. Open
- Emphasis on supporting the continued development of the Village at Chambers Bay and other Town Center properties

	2012 Actual	2013 Actual	2014			2015 Adopted	2016 Adopted
			Adopted	Revised	Estimate		
Expenditure by Object							
Salaries & Wages	\$ 181,870	\$ 203,283	\$ 246,168	\$ 246,168	\$ 188,093	\$ 93,878	\$ 96,175
Benefits	58,074	65,453	100,330	100,330	63,483	33,914	36,655
Supplies	327	1,552	1,250	1,250	5,307	1,476	976
Services & Charges	17,886	20,302	39,064	33,564	19,864	57,636	23,436
Intergovernmental	-	-	-	-	-	-	-
Internal Service Charges	22,340	15,996	42,063	42,063	38,956	13,515	13,042
Total Operating Expenditures	\$ 280,497	\$ 306,587	\$ 428,875	\$ 423,375	\$ 315,703	\$ 200,419	\$ 170,284
Personnel							
Full Time Equivalents	2.00	3.00	3.00	3.00	2.00	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:

- Implement HR Information Services Software in 2015
- Update employee benefit package in anticipation of the final implementations of the Affordable Care Act

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
Expenditure by Object							
Salaries & Wages	\$ 97,933	\$ 70,338	\$ 81,840	\$ 81,840	78,689	83,409	85,477
Benefits	34,122	26,811	32,051	32,051	29,772	32,423	35,030
Supplies	2,258	4,889	2,135	2,135	2,135	4,950	5,200
Services & Charges	9,833	12,139	27,452	27,452	24,558	32,937	27,528
Capital	-	-	-	-	-	-	-
Intergovernmental	1,969	2,399	3,186	3,186	3,186	4,015	4,015
Internal Service Charges	16,756	11,997	14,020	14,020	15,432	15,455	15,046
City-wide Training	10,185	3,444	10,000	16,556	7,866	8,000	8,000
Total Operating Expenditures	\$ 173,056	\$ 132,017	\$ 170,684	\$ 177,240	161,638	181,189	180,296
Personnel							
Full Time Equivalents	150	100	100	100	100	100	100

DEVELOPMENT SERVICES

Mission and Responsibilities

The Development Services Department carries out two primary functions. First with citizen input and City Council direction, the department creates 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, Development Engineering 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
- Support Town Center development

Highlights and Changes

- Update the Comprehensive Plan
- Continue to manage growth and development
- Develop Regional Center Subarea Plans
- Fire Marshal services brought in-house

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
Expenditure by Object							
Salaries & Wages	\$ 561,051	\$ 536,153	\$ 541,506	\$ 633,042	\$ 591,733	\$ 716,938	\$ 708,911
Benefits	160,977	166,866	185,108	185,108	183,369	242,138	262,172
Supplies	3,547	5,070	4,800	4,800	5,000	6,165	7,755
Services & Charges	35,940	28,923	36,303	36,303	36,303	49,302	46,622
Capital	-	-	-	-	-	-	-
Intergovernmental	180,075	160,742	173,886	231,725	231,725	63,581	18,886
Internal Service Charges	96,151	78,784	112,247	112,247	111,878	128,940	125,752
Tree Account	-	-	-	2,868	2,868	-	-
Interfund Transfers	-	26,033	-	-	-	-	-
Total Operating Expenditures	\$ 1,037,740	\$ 1,002,570	\$ 1,053,850	\$ 1,206,093	\$ 1,162,876	\$ 1,207,064	\$ 1,170,098
Personnel							
Full Time Equivalents	6.50	6.50	7.50	7.50	7.50	8.00	8.00

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, Code Enforcement, Court, Jail and Emergency Operations. The Police Division will work in cooperation with the Pierce County Sheriff, the Public Safety Commission, the Law Enforcement Support Agency (LESA), the University Municipal Court, the Fire District, 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 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
- Make improvements in the City-County emergency communications system

Highlights and Changes

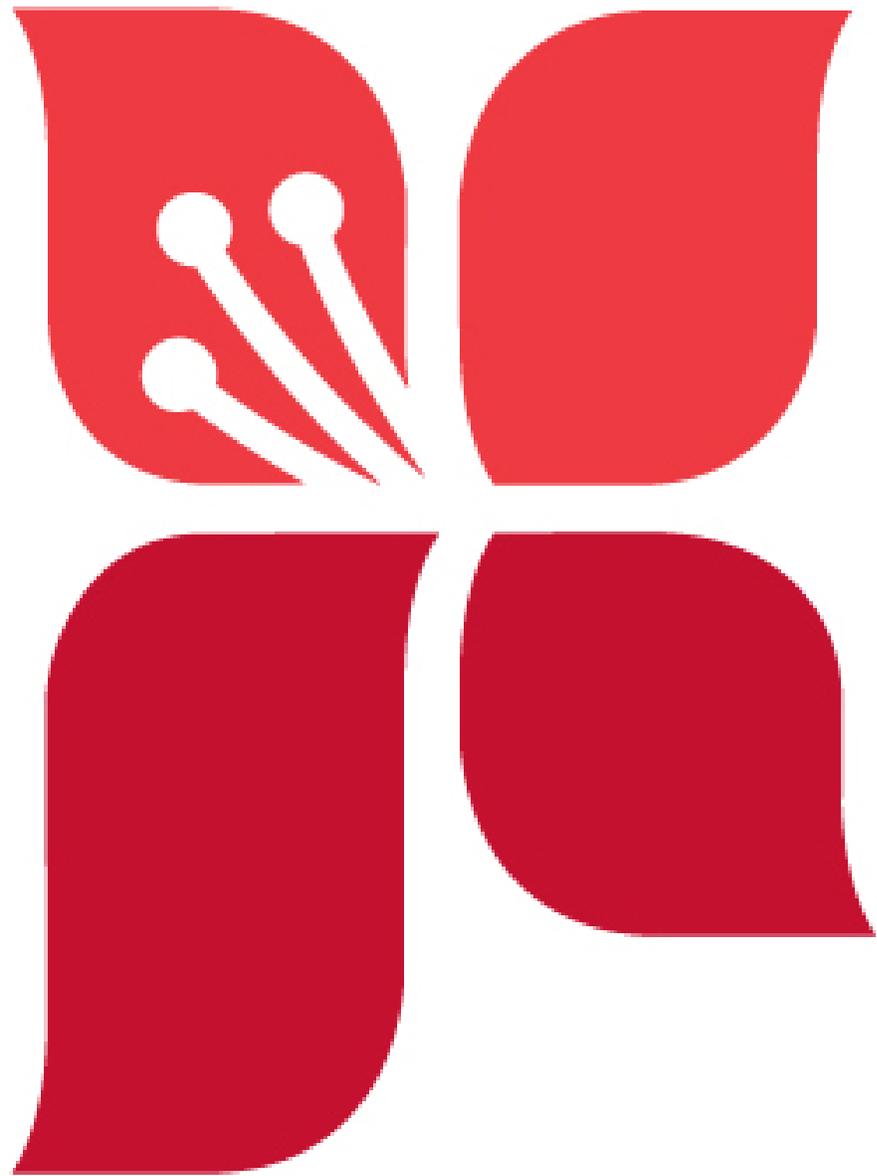
- Work to match Citizen's police service expectations to the available resources
- Maintain School Resource Officer partnership with school district
- Continue outreach to businesses and citizens for increased awareness
- Continue enforcement to achieve our vision to make the Orchard Corridor safer
- Further develop a public safety plan for Town Center's future
- Continue to develop relationship with Kemper Sports, Pierce County Parks and the USGA in preparation for a successful 2015 US Open

Expenditure by Object	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
Salaries & Wages	\$ 94,799	\$ 74,248	\$ 124,415	\$ 124,415	\$ 85,923	\$ 94,529	\$ 96,110
Benefits	31,239	24,728	38,951	38,951	35,567	40,753	44,023
Supplies	2,030	485	4,380	5,055	4,902	5,371	5,371
Services & Charges	12,455	21,224	30,360	34,815	30,686	52,083	48,713
Intergovernmental	3,310,244	3,322,334	3,392,139	3,519,792	3,550,792	3,748,152	3,732,596
Internal Service Charges	21,858	16,688	24,356	24,356	24,263	23,584	22,912
Animal Control	115,900	95,566	112,297	112,297	112,297	114,718	118,160
Jail	106,458	140,787	110,000	150,000	150,000	154,500	159,135
Court	240,290	238,915	253,713	253,713	253,713	261,324	269,164
EOC	27,202	27,203	32,493	32,493	40,407	33,459	34,454
Total Operating Expenditures	\$ 3,962,475	\$ 3,962,178	\$ 4,123,104	\$ 4,295,887	\$ 4,288,550	\$ 4,528,473	\$ 4,530,638

Personnel

Public Safety and Code Enforcement	263	263	263	263	113	113	113
<u>Contract Personnel</u>							
Police Chief	100	100	100	100	100	100	100
Sergeant	100	100	100	100	100	100	100
Patrol Deputies	1200	1200	1200	1200	1200	1200	1200
Investigator	100	100	100	100	100	100	100
School Resource Officer	100	100	100	100	100	100	100
Community Service Officer	-	-	-	100	100	100	100
Administrative Aide	100	100	100	100	100	100	100

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CAPITAL BUDGET



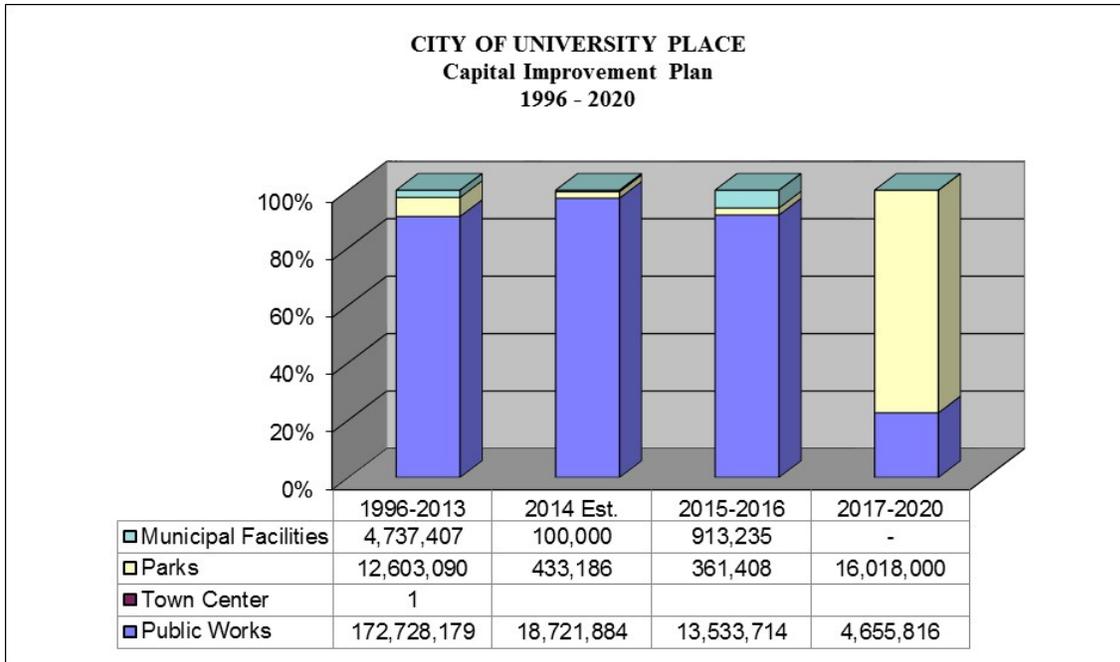
LIBRARY CIVIC BUILDING AND MARKET SQUARE

PHOTO INFORMATION: CIVIC BUILDING AND MARKET SQUARE

Overview

The Adopted 2015/2016 capital project budget displays all major capital improvement projects in which the City is involved. The 2015/2016 capital budget will be devoted primarily to public works and parks improvements.

The CIP plan is a six-year plan – 2015 through 2020 – 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 2020.



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-21st 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 of 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 each
Turn Lane Improvement	\$2,500 each
Road Widening/Extension	\$10,000/mile
New Roads	\$10,000/mile

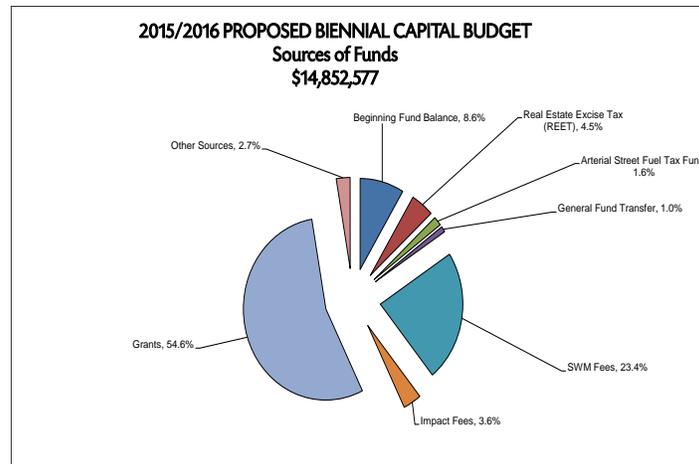
Budget Policy Guidelines

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

2015/2016 ADOPTED CAPITAL BUDGET

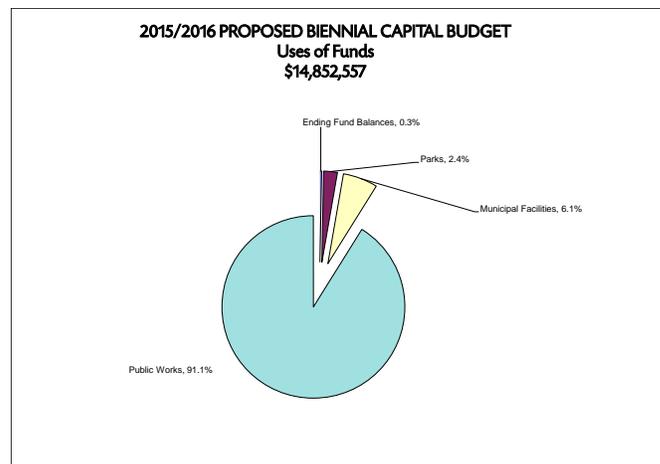
Revenues and Other Financing

The largest component of 2015/2016 CIP funding originates from grants, which accounts for \$8,102,250 or 54.6%. The next largest component of CIP financing is interfund transfers, which accounts for \$4,532,250 or 30.5% and consists of Real Estate Excise Tax (\$666,676), Surface Water Management Fees (\$3,472,516), General Fund (\$150,000), and Arterial Street Fund Tax (\$243,058). Beginning Fund Balances total \$1,282,107 or 8.6% of total CIP sources. Impact Fees total \$530,800 or 3.6%. The remaining \$405,150 or 2.9% are contributions from other governments.



Expenditures and Other Uses

The 2015/2016 Adopted Capital Budget totals \$14,852,557 (including projected ending fund balances). The capital budget is comprised of three components, excluding ending fund balances, which are not appropriated: Public Works (\$13,533,714); Parks (\$361,408), and Municipal Facilities (\$913,235).



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 (1996-2013) on the projects and allows for a full accounting of the total costs for the project.

2014 Estimate: This column presents the estimated funds that will be spent on the different phases of the project in 2014 as adopted by the City Council as part of the 2013/2014 budget.

2015 - 2016: These columns present the estimated funds that will be spent on the different phases of the project in 2015 and 2016 budget adopted by the City Council.

2017 – 2020: These columns present the estimated funds that would be spent for the various phases of the project in the indicated year (2017 – 2020). 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 (2015) and make parking improvements (2016) at Creekside Park
- Develop Master Plan (2016) at Paradise Pond Park
- Parking improvements (2015) at Kobayashi Park
- Chambers/Leach Creek Trail construction (2015/2016)

**CITY OF UNIVERSITY PLACE
PARKS & RECREATION CAPITAL IMPROVEMENT PLAN
1996 Through 2020**

	L-FD 1996 - 2013	2014 Estimate	2015 Adopted	2016 Adopted	2017-Proj	2018-Proj	2019-Proj	2020-Proj	Total
SOURCES & USES									
Financing Sources									
Beginning Fund Balance	\$ 92,924	\$ 531,109	\$ 280,608	\$ 44,200	\$ -	\$ -	\$ 0	\$ (0)	\$ 92,924
Pay-as-you-go									
General Fund (Discretionary)	1,575,284	-	-	-	-	-	-	-	1,575,284
General Fd-Utility Tax (Balance of 2.5%)	463,688	-	-	-	-	-	-	-	463,688
1st 1/4% REET (see G.O. Bonds)	244,426	-	-	-	-	-	-	-	244,426
2nd 1/4% REET	1,272,490	-	-	-	-	-	-	-	1,272,490
Impact Fees	1,108,036	40,000	40,000	40,800	41,616	42,448	43,297	44,163	1,400,361
Transfer In/Path & Trails Fund	68,530	3,235	-	-	-	-	-	-	71,765
Kobayashi Facility Lease Payments	24,241	-	-	-	-	-	-	-	24,241
Curran Facility Lease Payments	91,651	-	-	-	-	-	-	-	91,651
Subtotal Pay-as-you-go	4,848,344	43,235	40,000	40,800	41,616	42,448	43,297	44,163	5,143,904
G.O. Bonds									
Cirque/Bridgeport Park-G.O. Bonds	6,027,727	-	-	-	-	-	-	-	6,027,727
Homestead Park-GO Bonds	883,942	-	-	-	-	-	-	-	883,942
Subtotal G.O. Bonds	6,911,669	-	-	-	-	-	-	-	6,911,669
Grants									
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
Subtotal Grants	543,736	93,501	-	-	-	-	-	-	637,237
Miscellaneous Revenue									
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	88,123	44,891	-	-	-	-	-	-	133,014
Unfunded	-	-	-	-	210,384	387,552	2,231,702	13,016,837	15,846,473
Total Financing Sources	\$ 13,134,197	\$ 713,794	\$ 320,608	\$ 85,000	\$ 252,000	\$ 430,000	\$ 2,275,000	\$ 13,061,000	\$ 29,415,685
PARK PROJECTS									
301-000 Parks CIP Personnel	1,274,468	-	-	-	-	-	-	-	1,274,468
301-104 Adriana Hess Wetland Pk/Morr Pond	170,794	-	-	-	-	-	-	-	170,794
301-117 Bridgeport Greenway (Drum Road)	35,734	-	-	-	-	-	-	-	35,734
301-105 Cirque Park Improvements	4,391,563	49,026	-	-	200,000	125,000	575,000	950,000	6,290,589
New Community Center @ Cirque Park	-	-	-	-	-	-	-	12,000,000	12,000,000
301-109 Colegate Park Improvements	69,876	-	-	-	-	45,000	-	-	114,876
Colegate Playground Improvements	-	-	-	-	-	-	-	111,000	111,000
301-103 Community/Senior Center	467,092	21,820	-	-	-	-	-	-	488,912
301-129 Creekside Park (master plan/improvements)	-	8,500	50,000	25,000	-	-	1,700,000	-	1,783,500
301-125 Curran Facility	14,679	3,200	-	-	-	-	-	-	17,879
301-125 Curran Facility - Grant (Roof)	45,686	-	-	-	-	-	-	-	45,686
301-107 Curran Apple Orchard Park	296,629	-	-	-	-	150,000	-	-	446,629
301-111 Gateway Parks	3,989	-	-	-	-	-	-	-	3,989
301-121 Grandview Parkway	12,000	-	-	-	-	-	-	-	12,000
301-102 Homestead Park	1,195,441	11,409	-	-	-	-	-	-	1,206,850
301-122 Kobayashi Property	367,819	174,080	95,000	-	-	-	-	-	636,899
301-130 Paradise Pond Park	-	8,500	-	35,000	-	-	-	-	43,500
302-131 Chambers/Leach Creeks Trail	-	-	67,900	25,000	-	-	-	-	92,900
301-101 Park Property Acquisition	3,912,926	14,150	-	-	-	-	-	-	3,927,076
301-113 Park Signage	26,913	-	-	-	-	-	-	-	26,913
301-119 Pocket Parks/Land Purchases/Grant Match	57,762	-	35,000	-	-	-	-	-	92,762
302-132 Riconizito Park	-	-	-	-	52,000	-	-	-	52,000
301-106 Sunset Terrace Park	126,063	142,501	-	-	-	-	110,000	-	378,564
301-116 Toddler Swings	9,891	-	-	-	-	-	-	-	9,891
301-115 UPSD Pool Analysis	8,782	-	-	-	-	-	-	-	8,782
301-108 Woodside Pond Nature Park	2,500	-	-	-	-	-	-	-	2,500
301-123 Capital Strategy	98,282	-	-	-	-	-	-	-	98,282
301-124 PROS Plan	14,200	-	28,508	-	-	-	-	-	42,708
Contingency (Available/Year)	-	-	-	-	-	-	-	-	-
TO TAL PARK PROJECTS	\$ 12,603,090	\$ 433,186	\$ 276,408	\$ 85,000	\$ 252,000	\$ 430,000	\$ 2,275,000	\$ 13,061,000	\$ 29,415,685
Ending Fund Balance									
Reserved for Parks, Recreation & Open Space Projects	531,109	280,608	44,200	-	-	0	(0)	(0)	(0)
Unreserved	-	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 531,109	\$ 280,608	\$ 44,200	\$ -	\$ -	\$ 0	\$ (0)	\$ (0)	\$ (0)

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:

- 27th Street Phase 2 (Grandview to BP) Project (2015-2016)
- 27th Street (Bridgeport to 67th) (2015)
- Bridgeport Way W Phase 4A – Chambers Land to 67th (2015)
- Bridgeport Way W Phase 5 (27th St. Intersection) (2015)
- Cirque/56th St Corridor Improvements (2015-2016)
- Cirque Drive Overlay (2015)
- Cirque Drive Sidewalk (2015)
- City Entrance Signs (2015)
- SWM – 19th St Retrofit (2015)
- SWM – Lemons Beach Outfall (2015)
- SWM – Soundview Dr. W (2015)
- SWM – Olympic Dr. W (2015)
- SWM – Tahoma Place (2015)

**CITY OF UNIVERSITY PLACE
PUBLIC WORKS CAPITAL IMPROVEMENT PLAN
1996 Through 2020**

	L-T-D 1996 - 2013	2014 Estimate	2015 Adopted	2016 Adopted	2017-Proj	2018-Proj	2019- Proj	2020-Proj	Total
SOURCES & USES									
Financing Sources									
Beginning Fund Balance	\$ -	\$ 630,218	\$ 44,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pay-as-you-go									
General Fund	6,802,234	-	150,000	-	-	-	-	-	6,952,234
Street Fund	1,336,616	-	-	-	-	-	-	-	1,336,616
Arterial Street Fuel Tax Fund	2,665,268	134,130	136,599	106,459	104,459	104,634	104,634	104,634	3,460,817
1st 1/4% Real Estate Excise Tax (REET)	658,743	-	24,073	47,353	52,129	54,886	62,976	71,229	971,389
2nd 1/4% Real Estate Excise Tax (REET)	3,339,562	360,000	340,250	255,000	260,000	265,000	265,000	265,000	5,349,817
SWM Fund (Road & Street Projects)	11,404,555	3,204,936	2,560,516	912,000	841,235	200,000	200,000	200,000	19,523,242
27th Street Overlay	293,836	38,364	-	-	-	-	-	-	332,200
27th Street Phase 2 (Grandview - Bridgeport)	-	-	51,000	1,224,000	-	-	-	-	1,275,000
27th Street TIB (Bridgeport to 67th)	-	-	1,204,000	-	-	-	-	-	1,204,000
40th Street Overlay	236,081	13,751	-	-	-	-	-	-	249,832
35th/67th Signalization-HES Grant	54,542	-	-	-	-	-	-	-	54,542
Bridgeport Phase 1A-TIB/UTA Grant	1,273,211	-	-	-	-	-	-	-	1,273,211
Bridgeport Phase 1A-TIB/PPF Grant	100,000	-	-	-	-	-	-	-	100,000
Bridgeport Phase 1B-TIB/UTA Grant	681,925	-	-	-	-	-	-	-	681,925
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/PPF Grant	100,000	-	-	-	-	-	-	-	100,000
Bridgeport Phase 2-PWTF	960,000	-	-	-	-	-	-	-	960,000
Bridgeport Phase 3 & 4-Grants (Row Purchases)	669,161	-	-	-	-	-	-	-	669,161
Bridgeport Phase 3 & 4-Grants (T21 Grant)	414,973	2,138,350	-	-	-	-	-	-	2,553,323
Bridgeport Phase 3A	1,482,507	-	-	-	-	-	-	-	1,482,507
Bridgeport Phase 4A	-	-	340,000	-	-	-	-	-	340,000
Bridgeport Phase 5	185,556	2,304,337	-	-	-	-	-	-	2,489,893
Bridgeport 5/TIF Transfer in	-	80,000	450,000	-	-	-	-	-	530,000
Bridgeport Low Impact Development Project	68,543	689,458	-	-	-	-	-	-	758,001
Box Culvert (Leach Creek)-Grant	793,880	-	-	-	-	-	-	-	793,880
Chambers Creek-ISTEA Grant	883,203	-	-	-	-	-	-	-	883,203
64th S. W. Grand to Cham Cr-Pierce County	834,967	-	-	-	-	-	-	-	834,967
Chambers Creek Road-Other Grants	2,109,211	-	-	-	-	-	-	-	2,109,211
Cirque Drive Phase 2 (67th to Sunset)-PWTF	653,253	-	-	-	-	-	-	-	653,253
Cirque/56th Corridor Improvements	-	200,000	578,500	-	-	-	-	-	778,500
Cirque/56th Corridor Improvements - Tacoma	-	15,600	45,150	-	-	-	-	-	60,750
Cirque/56th Corridor Improvements Phase 1	-	-	-	3,995,000	-	-	-	-	3,995,000
Cirque/56th Corridor Improvements Phase 1 - Tacoma	-	-	-	360,000	-	-	-	-	360,000
Cirque Drive Overlay	-	-	709,750	-	-	-	-	-	709,750
Day Island-FHWA Grant	203,045	-	-	-	-	-	-	-	203,045
Grandview 1-G.O. Bonds	1,000,000	-	-	-	-	-	-	-	1,000,000
Grandview 2-PWTF	957,148	-	-	-	-	-	-	-	957,148
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
Mildred Street - Federal CMAQ Grant	103,413	2,083,653	-	-	-	-	-	-	2,187,066
Mildred Street - Fircrest & Private Donations	-	175,342	-	-	-	-	-	-	175,342
Sunset Side Imp (Cirque/19th)-PSE	60,000	-	-	-	-	-	-	-	60,000
Sunset Side Imp (Cirque/19th)-PWTF	680,000	-	-	-	-	-	-	-	680,000
Pierce Transit Opticom	135,490	-	-	-	-	-	-	-	135,490
FEMA-Peach Creek Bridge Repair Grant	457,765	-	-	-	-	-	-	-	457,765
CDBG Grant 2005	70,853	-	-	-	-	-	-	-	70,853
Arterial Street Lighting-G.O. Bonds	250,000	-	-	-	-	-	-	-	250,000
East Road - reimbursement	317,388	-	-	-	-	-	-	-	317,388
CDBG - Cirque	-	223,300	-	-	-	-	-	-	223,300
CDBG Grant - 70th Street Improvements	228,870	-	-	-	-	-	-	-	228,870
Sidewalk Grant - 40th Street	745,000	-	-	-	-	-	-	-	745,000
TPU Reimbursement - Sidewalk Grant - 40th Street	352,134	-	-	-	-	-	-	-	352,134
Sidewalk Grant - Alameda	798,000	-	-	-	-	-	-	-	798,000
TPU Reimbursement - Sidewalk Grant - Alameda	143,432	-	-	-	-	-	-	-	143,432
School Beacon Grant	49,078	-	-	-	-	-	-	-	49,078
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
SafeRoutes - 27th Street	851,510	58,490	-	-	-	-	-	-	910,000
SafeRoutes - Beckonridge	777,364	52,637	-	-	-	-	-	-	830,001
SafeRoutes - Elwood	-	811,131	-	-	-	-	-	-	811,131
SafeRoutes - 44th	-	820,000	-	-	-	-	-	-	820,000
SafeRoutes - 56th	-	464,000	-	-	-	-	-	-	464,000
SafeRoutes - Cirque Dr.	-	1,040,000	-	-	-	-	-	-	1,040,000
SafeRoutes Cirque Private	-	-	-	-	-	-	-	-	-
Dept of Commerce - UP Main Street Redevelopment	-	945,750	-	-	-	-	-	-	945,750
Leach Creek (Reo Grant)	12,153	-	-	-	-	-	-	-	12,153
19th S. Sidewalk Grant - CDBG	118,181	-	-	-	-	-	-	-	118,181
Town Center									
Interfund Loans	2,150,000	-	-	-	-	-	-	-	2,150,000

**CITY OF UNIVERSITY PLACE
PUBLIC WORKS CAPITAL IMPROVEMENT PLAN
1996 Through 2020**

	L-T-D 1996 - 2013	2014 Estimate	2015 Adopted	2016 Adopted	2017-Proj	2018-Proj	2019 - Proj	2020-Proj	Total
Town Center - PWTFL 2006	866,745								866,745
Town Center LOC	31,500,000								31,500,000
Bond Issue	54,395,307								54,395,307
Transfer from LRF	2,183,226	2,282,501							4,465,726
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 TIs	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
Miscellaneous	170,376								170,376
Federal Transit Administration Grant	2,910,277								2,910,277
Earmark for Transit Garage - ARRA	797,627								797,627
Federal Highway Grant - Stimulus (798,000)	735,000								735,000
Other Revenue	31,236								31,236
Federal Highway Administration Grant	2,513,231								2,513,231
IUP 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
LR/Lot 8 Garage TIs - Clearview Cost Share	20,143								20,143
State Grant - Market Square	987,501								987,501
Other Contributions	1,164,337								1,164,337
Interest Earnings	294,461								294,461
Unfunded					1,500,000				1,500,000
	\$173,358,397	\$ 18,765,948	\$ 6,633,902	\$ 6,899,812	\$ 2,757,823	\$ 624,520	\$ 632,610	\$ 640,863	\$ 209,639,593
PUBLIC WORKS PROJECTS									
CIP Personnel	2,984,006	234,155	357,751	388,812	396,588	404,520	412,610	420,863	5,599,305
CIP Constr Eng & Insp (contract FTEs)	32,936								32,936
19th Street Sidewalk	128,216								128,216
127th Street Design (Grand to B-Port)	71,044								71,044
127th Street Const (Grand to B-Port)	24,812								24,812
127th Street Phase 2 (Grandview - Bridgeport)			60,000	1,440,000					1,500,000
127th Street (B-Port to 67th Ave West)			1,584,183						1,584,183
31st S West/Parkway West									
127th Street Overlay	339,694	44,352							384,046
135th/67th Signalization	116,630								116,630
135th S W Safety Improvements									
137th Street Improvements ("I")	172,999								172,999
40th S Sidewalk Sunset	334,306								334,306
40th Street Road Improvements	49,507								49,507
40th S/67th Street Signalization									
40th S W Pedestrian and Bicycle Safety Project	1,290,997								1,290,997
40th Street Overlay	272,926	15,896							288,822
44th Street Improve Ph 1 (B-Port to 67th)	199,916								199,916
44th Street Improve Ph 3 & 4 (Elwood Dr W to B-Port)									
44th S/67th Street Signalization	176,354								176,354
157th Avenue (Unfunded)					1,000,000				1,000,000
164th S West Grand to Chambers Creek	1,207,738								1,207,738
167th/Cirque Rock Wall Replacement - UNFUNDED					500,000				500,000
167th Ave Improvements	150,519								150,519
167th Ave Sewer Trench Repair	54,716								54,716
170th Street Improvements - CDBG Grant	308,984								308,984
179th Avenue Sidewalks (Drum Intermediate School)	124,798								124,798
179th Avenue Sidewalks (Sunset School)	208,651								208,651
Alameda Avenue W Pedestrian and Bicycle Safety Project	1,095,253								1,095,253
Alameda Ave Extension	187,461								187,461
Alameda Ave Extension (Construction)									
Conservation Grant									
Bridgeport North Project									
Bridgeport 1A Mid-Blocks-Signals	194,093								194,093
Bridgeport 1A Mid-Block-Concrete Crosswalks									
Bridgeport Way West Test Restriping (19th-27th)									
Bridgeport Way West Phase 1A	2,215,103								2,215,103
Bridgeport Way West Phase 1B	2,672,955								2,672,955
Neighborhood Traffic Calming									
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 3/4	805,367								805,367
Bridgeport Phase 3 & 4-Grants (Row Purchases)	600,594	2,499,263							3,099,857
Bridgeport Way West Phase 3A-Cirque to 53rd	1,714,193								1,714,193
Bridgeport Way West Phase 3B-53rd-Chambers Lane									
Bridgeport Way West Phase 4A - Chambers Lane to 67th			400,000						400,000
Bridgeport Way West Phase 4B-67th to S City Limits									
Bridgeport Way West Phase 3B-53rd-Chambers Lane	5,622								5,622
Bridgeport Way West Phase 5-27th to 19th	214,516	2,744,356	450,000						3,408,872
Bridgeport Way West/27th Street Gateway									
Beckonridge Drive (Grandview to Cirque Dr W)									
Box Culvert									
Bristonwood Drive West (Grand to Cirque Dr W)									
Bridgeport Low Impact Development	103,483	933,599							1,037,082
Chamb Cr Rd (Emergency Repair)	3,046,240								3,046,240
Chamb Cr Rd (64th to B-Port)									
Chamb Cr Rd (Ch Cr W to B-Port)									

**CITY OF UNIVERSITY PLACE
PUBLIC WORKS CAPITAL IMPROVEMENT PLAN
1996 Through 2020**

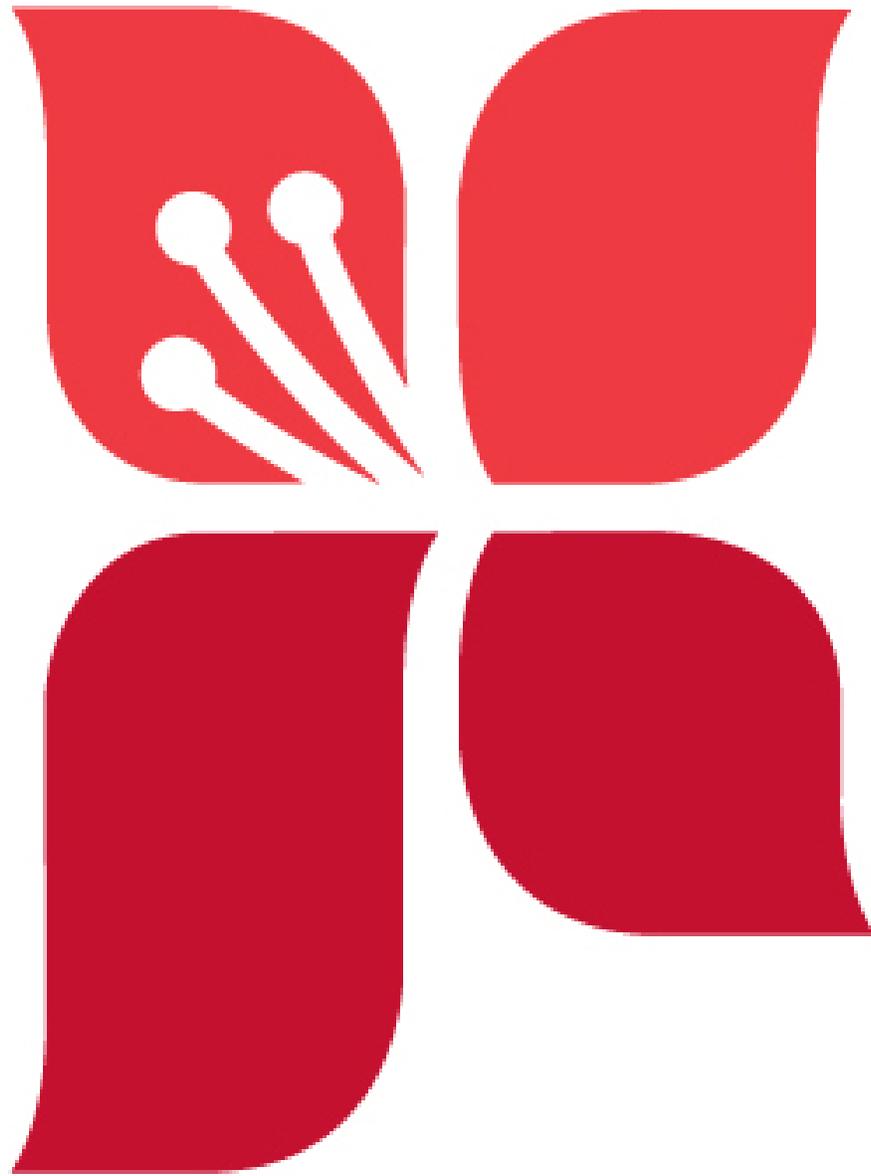
	L-T-D 1996 - 2013	2014 Estimate	2015 Adopted	2016 Adopted	2017-Proj	2018-Proj	2019-Proj	2020-Proj	Total
Cirque Dr W Sidewalks Ph 1	85,541	-	-	-	-	-	-	-	85,541
Cirque Dr W Sidewalks Ph 2 (67th to Sunset)	1,036,042	-	-	-	-	-	-	-	1,036,042
Cirque Dr W Sidewalks Ph 3 (Sunset to Grandview)	-	-	-	-	-	-	-	-	-
Cirque/Alameda Intersection	749,039	-	-	-	-	-	-	-	749,039
Cirque - CDBG	-	341,000	-	-	-	-	-	-	341,000
Cirque/56th Corridor Improvements	-	276,350	623,650	4,700,000	-	-	-	-	5,600,000
Cirque Drive Overlay	-	-	-	835,000	-	-	-	-	835,000
Cirque Sidewalk	-	-	50,000	-	-	-	-	-	50,000
City Entrance Signage	8,273	-	150,000	-	-	-	-	-	158,273
City-wide Arterial Street Lighting	440,224	-	-	-	-	-	-	-	440,224
Curtis Storm Drainage/Pothole Expansion Design	-	-	-	-	-	-	-	-	-
Curtis Storm Drainage Pothole Expansion Construction	-	-	-	-	-	-	-	-	-
Day Island Bridge/Day Island Blvd Repairs	260,436	-	-	-	-	-	-	-	260,436
Drexler Dr. South	20,672	-	-	-	-	-	-	-	20,672
Drum Road W (75th Ave West)	39,875	-	-	-	-	-	-	-	39,875
East Road	2,288,084	-	-	-	-	-	-	-	2,288,084
Fircrest Acres Sewer Agreement	14,733	-	-	-	-	-	-	-	14,733
Grandview Drive West 1	1,768,574	-	-	-	-	-	-	-	1,768,574
Grandview Drive West 2	1,429,562	-	-	-	-	-	-	-	1,429,562
Grandview Drive West 3	2,898,981	-	-	-	-	-	-	-	2,898,981
Grandview Drive West 4	-	-	-	-	-	-	-	-	-
Hannah Pierce	594,277	-	-	-	-	-	-	-	594,277
Mildred Street	119,552	2,408,847	-	-	-	-	-	-	2,528,399
Neighborhood CIP	1,548,436	-	6,985	20,000	20,000	20,000	20,000	20,000	1,655,421
Overlay Program	1,355,293	-	-	-	-	-	-	-	1,355,293
Pierce Transit Opticom	136,983	-	-	-	-	-	-	-	136,983
Public Works Operations Shop	1,679,593	-	-	-	-	-	-	-	1,679,593
School Beacon	49,115	-	-	-	-	-	-	-	49,115
Sewer ULID Feasibility Assessment	64,279	-	-	-	-	-	-	-	64,279
Street Furniture	10,620	-	-	-	-	-	-	-	10,620
Sunset Sidewalk Improve (Cirque to 19th)	1,495,985	-	-	-	-	-	-	-	1,495,985
Town Center	120,774,684	-	-	-	-	-	-	-	120,774,684
University Place Main Street Redevelopment	-	945,750	-	-	-	-	-	-	945,750
SWM Improve-Day Island (N & S Outfall)	98,103	-	-	-	-	-	-	-	98,103
SWM Improve-Day Island/27th Avenue	4,138	-	-	-	-	-	-	-	4,138
SWM CIP Improvements	-	-	-	-	-	-	-	-	-
SWM Water Quality Site Purchase/Morrison Pond	879,683	-	-	-	-	-	-	-	879,683
SWM-Emerg Storm Drain (Soundview)	97,322	-	-	-	-	-	-	-	97,322
SWM-Brookside/Soundview Storm Drain (NCIP)	85,629	-	-	-	-	-	-	-	85,629
SWM-19th St Day Island Pond Design/Construction	-	-	-	-	-	-	-	-	-
SWM-Leach Creek Culvert (with Lakewood)	1,335,964	-	-	-	-	-	-	-	1,335,964
SWM-Leach Creek Grant	-	-	-	-	-	-	-	-	-
SWM-27th St/Day Island Pond	10,944	-	-	-	-	-	-	-	10,944
SWM-27th St/Day Island Pond Const (NCIP)	-	-	-	-	-	-	-	-	-
SWM-Curtis Pothole Excavation	-	-	-	-	-	-	-	-	-
SWM-19th Street Pond Retrofit	-	-	-	-	-	-	-	-	-
SWM-Detention Tank 79th/54th	-	-	-	-	-	-	-	-	-
SWM-35th St Pond Improvements	-	-	-	-	-	-	-	-	-
SWM-Infiltration System at 57th Ave W/62nd St W	-	-	-	-	-	-	-	-	-
SWM-Infiltration System in 64th St W	-	-	-	-	-	-	-	-	-
SWM-Storm Drainage System in Arbdale 41st to Robin Dr	-	-	-	31,000	-	-	-	-	31,000
SWM-Leach Cr Stream Buffer Acquisition	13,518	1,482	-	-	-	-	-	-	15,000
SWM-Leach Creek Stream Channel habitat restoration	-	240,000	-	-	-	-	-	-	240,000
SWM-Stormwater NCIP	41,355	160,000	160,000	160,000	200,000	200,000	200,000	200,000	1,321,355
SWM-NCIP (rolled into 302-171 in 2006)	-	-	-	-	-	-	-	-	-
SWM-Crystal Creek Culvert	55,284	506,716	-	-	-	-	-	-	562,000
SWM-19th Street Pond Retrofit	8,960	-	456,333	-	-	-	-	-	465,293
SWM-Drainage for CIP	234,283	205,000	160,000	160,000	-	-	-	-	759,283
SWM-Leach Cr Detention Facility Improvements	-	-	-	-	-	-	-	-	-
SWM-Bridgeport Storm Drainage Extension	73,356	-	-	-	-	-	-	-	73,356
SWM-Storm Drain Comp Plan	100,584	-	-	-	-	-	-	-	100,584
SWM-Peach Creek Bridge Repair	451,705	-	-	-	-	-	-	-	451,705
SWM - 37th St W (7000 block)	-	286,400	-	-	-	-	-	-	286,400
SWM - 56th St W & 95th	-	154,740	-	-	-	-	-	-	154,740
SWM - Lemons Beach Outfall	-	42,600	285,000	-	-	-	-	-	327,600
SWM - Soundview Dr W (Brookside to 31st)	-	67,050	450,000	-	-	-	-	-	517,050
SWM - Olympic Dr W (GV to 31st)	-	48,770	325,000	-	-	-	-	-	373,770
SWM - Tahoma Place	-	41,675	280,000	-	641,235	-	-	-	962,910
SWM-CIP Personnel	294,667	-	-	-	-	-	-	-	294,667
LRF - Market Place Street/Pedestrian	364,258	29,165	-	-	-	-	-	-	393,423
LRF - Market Place Street/Pedestrian - SWM	24,727	-	-	-	-	-	-	-	24,727
LRF - LOT 10 ST AIRCASE	9,720	155,280	-	-	-	-	-	-	165,000
LRF - Lot 10A Sprinkler	73,517	-	-	-	-	-	-	-	73,517
LRF - Garage/Elevator Security	162,907	11,756	-	-	-	-	-	-	174,663
LRF - Garage T1 Design	49,283	10,717	-	-	-	-	-	-	60,000
LRF - Market Place Ph. 5	-	195,073	-	-	-	-	-	-	195,073
LRF - Lot 8 Garage Improvements	1,246,405	13,277	-	-	-	-	-	-	1,259,682
Lot 8 - Land Sale	-	-	-	-	-	-	-	-	-
Lot 8 Garage Improvements/non LRF/Clearview Reimb.	-	-	-	-	-	-	-	-	-
LRF - Flagpole	8,283	-	-	-	-	-	-	-	8,283
LRF - Lot 10 Parking	-	1,700,000	-	-	-	-	-	-	1,700,000
LRF - Briarview Demo	-	100,000	-	-	-	-	-	-	100,000
LRF - Drexler Power Vault	-	80,000	-	-	-	-	-	-	80,000
Avail for LRF Projects as approved by council	-	-	-	-	-	-	-	-	-
Saferoutes - 40th	1,002,737	6,058	-	-	-	-	-	-	1,008,795
Saferoutes - Grandview	740,154	-	-	-	-	-	-	-	740,154
Saferoutes - 27th	988,804	21,196	-	-	-	-	-	-	1,010,000
Saferoutes - Beckonridge	843,560	56,440	-	-	-	-	-	-	900,000
CTIF Projects	-	-	-	-	-	-	-	-	-
Saferoutes - 44th	-	910,000	-	-	-	-	-	-	910,000
Saferoutes - 56th	-	675,000	-	-	-	-	-	-	675,000
Saferoutes - Cirque Dr	-	1,425,000	-	-	-	-	-	-	1,425,000
Saferoutes - Elwood Dr. W (Cirque to 40th)	-	1,070,000	-	-	-	-	-	-	1,070,000
57th Cirque Rock Wall Replacement - UNFUNDED	-	-	-	-	-	-	-	-	-
57th Avenue	-	-	-	-	-	-	-	-	-
Public Works CIP Contingency	19,032	64,921	-	-	-	-	-	-	83,953
	\$172,728,179	\$18,721,884	\$6,633,902	\$6,899,812	\$2,757,823	\$624,520	\$632,610	\$640,863	\$209,639,593
Reserved for Public Works (Streets, Traffic, SWM) CIP Projects	630,218	44,064	-	-	-	-	-	-	-
	\$630,218	\$44,064	\$-	\$-	\$-	\$-	\$-	\$-	\$-

Municipal Facilities CIP

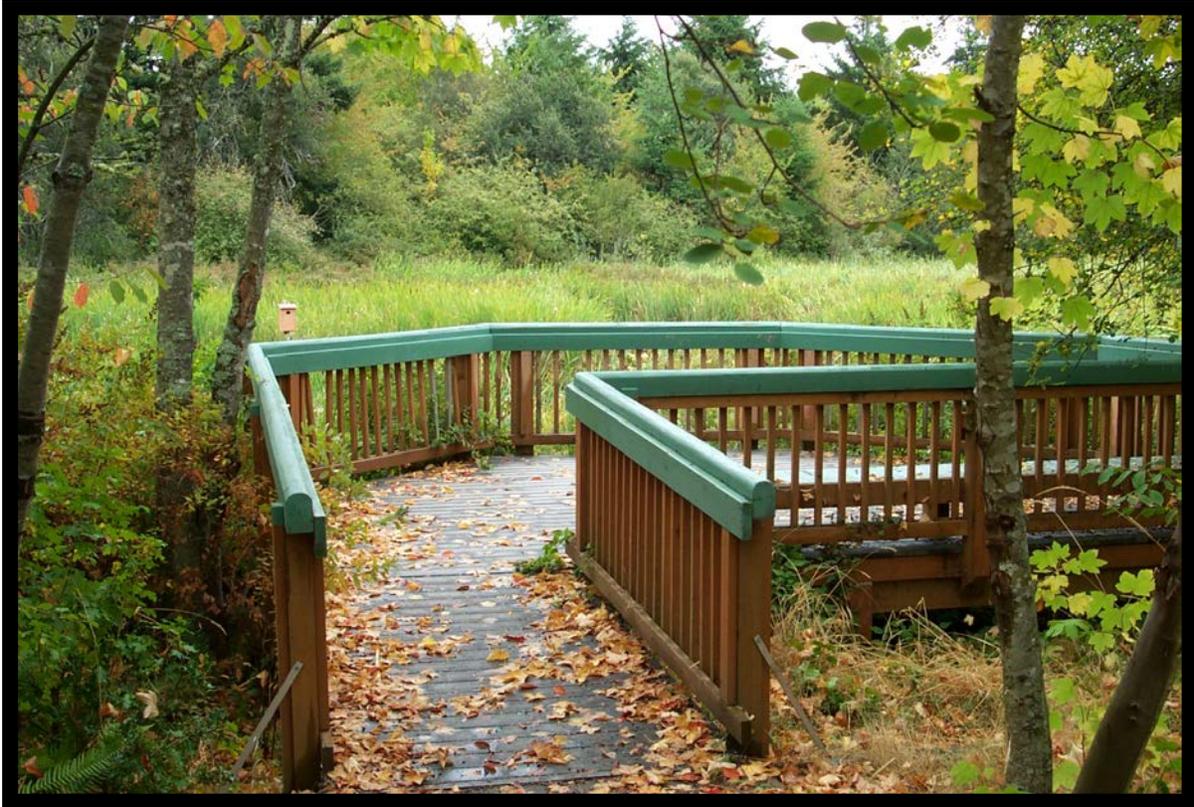
Mission and Responsibilities

Municipal Facilities CIP is managed by the Property Management department. Proceeds from a land sale in 2014 are being held in this fund for future Tenant Improvements at the Civic Building.

CITY OF UNIVERSITY PLACE MUNICIPAL FACILITIES CAPITAL IMPROVEMENT PLAN 1996 Through 2020									
	L-T-D 1996 - 2013	2014 Estimate	2015 Adopted	2016 Adopted	2017-Proj	2018-Proj	2019-Proj	2020-Proj	Total
SOURCES & USES									
Financing Sources									
Beginning Fund Balance	\$ -	\$ -	\$ 913,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund-City Hall Remodel	1,388,261	-	-	-	-	-	-	-	1,388,261
General Fund-Tenant Remodels	215,000	-	-	-	-	-	-	-	215,000
General Fund-Capital Equipment	84,849	-	-	-	-	-	-	-	84,849
2nd 1/4% Real Estate Excise Tax (REET)	170,941	-	-	-	-	-	-	-	170,941
Subtotal Pay-as-you-go	1,859,051	-	-	-	-	-	-	-	1,859,051
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
Subtotal GO Bonds	2,593,099	-	-	-	-	-	-	-	2,593,099
Interest Earnings	101,621	-	-	-	-	-	-	-	101,621
Land Sales	-	1,013,235	-	-	-	-	-	-	1,013,235
Miscellaneous-Weyerhaeuser	7,699	-	-	-	-	-	-	-	7,699
Miscellaneous-Property Sale	163,844	-	-	-	-	-	-	-	163,844
Miscellaneous-TPU	12,093	-	-	-	-	-	-	-	12,093
Subtotal Other Sources	285,257	1,013,235	-	-	-	-	-	-	1,298,492
Total Financing Sources	\$ 4,737,407	\$ 1,013,235	\$ 913,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,750,641
Municipal Facilities Projects									
Windmill Village Purchase	\$ 1,279,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,279,144
Homestead Park Purchase	\$ 885,542	-	-	-	-	-	-	-	885,542
Trans to PW CIP	\$ 124,649	-	-	-	-	-	-	-	124,649
Subtotal Property Acquisition	2,289,335	-	-	-	-	-	-	-	2,289,335
Windmill Village Remodel (96/97)	\$ 152,946	-	-	-	-	-	-	-	152,946
Windmill Village Remodel (98/99)	\$ 1,646,994	-	-	-	-	-	-	-	1,646,994
Land Sale Costs	\$ -	100,000	-	-	-	-	-	-	100,000
Civic Building Tenant Improvements	\$ -	-	913,235	-	-	-	-	-	913,235
Tenant Improvements	\$ 8,623	-	-	-	-	-	-	-	8,623
Wireless PA System	\$ 11,393	-	-	-	-	-	-	-	11,393
Outline Lighting	\$ 14,996	-	-	-	-	-	-	-	14,996
Capital Repairs	\$ 42,443	-	-	-	-	-	-	-	42,443
Subtotal Windmill Village Improvements	1,877,395	100,000	913,235	-	-	-	-	-	2,890,630
Windmill Village-Building "A"	-	-	-	-	-	-	-	-	-
Sortini's Remodel	93,643	-	-	-	-	-	-	-	93,643
Sortini's HVAC Improvements	20,046	-	-	-	-	-	-	-	20,046
Sortini's-Electrical Improvements	5,144	-	-	-	-	-	-	-	5,144
Sortini's-Re-roofing	11,688	-	-	-	-	-	-	-	11,688
Windmill Village-Building "E"	-	-	-	-	-	-	-	-	-
Wallaby's Remodel	7,594	-	-	-	-	-	-	-	7,594
Harvey's Coffee/Kokopelli	31,701	-	-	-	-	-	-	-	31,701
Windmill/Harvey's-PTAC	7,885	-	-	-	-	-	-	-	7,885
Windmill/Harvey's-Gable	5,273	-	-	-	-	-	-	-	5,273
Windmill/Harvey's-Re-roofing	15,500	-	-	-	-	-	-	-	15,500
Windmill Village-Building "D"	-	-	-	-	-	-	-	-	-
Building D Improvements	19,762	-	-	-	-	-	-	-	19,762
Kathleen's City-Re-roofing	14,628	-	-	-	-	-	-	-	14,628
City Recreation-Lighting	11,000	-	-	-	-	-	-	-	11,000
City Recreation-Remodel	12,000	-	-	-	-	-	-	-	12,000
Windmill Village-City Hall	-	-	-	-	-	-	-	-	-
Windmill Village-Tenant Improvements	7,360	-	-	-	-	-	-	-	7,360
Town Hall Entrance-ADA Door Openers	8,623	-	-	-	-	-	-	-	8,623
Subtotal Tenant Improvements	271,847	-	-	-	-	-	-	-	271,847
Tenant Improvements	5,000	-	-	-	-	-	-	-	5,000
Courtyard Concrete Replacement	7,800	-	-	-	-	-	-	-	7,800
Sewer Line	100,000	-	-	-	-	-	-	-	100,000
Promenade/Walkways	20,000	-	-	-	-	-	-	-	20,000
East Road & Homestead Parking	112,823	-	-	-	-	-	-	-	112,823
Monument Sign	20,000	-	-	-	-	-	-	-	20,000
Subtotal Common Area Improvements	265,623	-	-	-	-	-	-	-	265,623
Capital Repairs	33,206	-	-	-	-	-	-	-	33,206
Total Municipal Facilities	\$ 4,737,407	\$ 1,000,000	\$ 913,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,750,641
Total Ending Fund Balance	\$ 0	\$ 913,235	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0



BUDGET BY FUND



ADRIANA HESS WETLANDS PARK

PHOTO INFORMATION: ADRIANA HESS WETLANDS PARK

This 2 acres 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.

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)
- ◆ Arterial Street Fund (102)
- ◆ Real Estate Excise Tax Fund (103)
- ◆ Parks and Recreation (104)
- ◆ Traffic Impact Fees Fund (105)
- ◆ Transportation Benefit District (106)
- ◆ Development Services (107)
- ◆ Local Revitalization Funding (LRF) Fund (108)
- ◆ Police/Public Safety (109)
- ◆ Path & Trails Fund (120)
- ◆ Strategic Reserve Fund (188)

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.

Enterprise Fund:

- ◆ Surface Water Management Fund (401)

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)

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)
- ◆ Risk Management Fund (506)

Non-Annually Budgeted Funds: This two 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.

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
REVENUES							
Local Retail Sales & Use	1,930,467	2,177,970	2,717,000	2,439,700	3,000,000	2,600,000	2,020,000
Sales Tax - 1% for Parks	221,071	246,225	217,000	222,000	235,000	-	-
ILA - Pierce County Wastewater	2,250,000	-	-	-	-	-	-
Leasehold Excise Tax	3,435	4,224	2,500	3,500	3,000	3,500	3,500
Admission Tax	212,754	182,024	145,000	145,000	175,000	176,750	178,518
Utility Tax	2,456,159	2,410,110	2,482,000	2,436,000	2,445,000	2,459,000	2,459,000
Gambling Tax	75,292	48,985	75,000	40,000	30,000	30,500	30,805
Cable Franchise Fees	461,891	485,618	452,000	452,000	440,000	444,400	448,844
Refuse Franchise Fees	273,989	276,709	265,000	265,000	255,000	257,550	260,126
Water Fees (TPU)	451,139	485,277	440,000	530,036	530,036	500,000	505,000
Electric Fees (TPU)	1,027,905	1,069,815	998,000	1,119,248	1,119,248	998,000	1,007,980
Business License Fees	77,814	76,404	70,000	75,000	75,000	78,000	78,780
Penalty/Interest Taxes	720	455	-	-	-	-	-
Solicitor Permit Fees	200	375	150	150	250	250	250
City Assistance	66,002	93,177	-	35,000	85,000	60,000	-
Liquor Profits Tax	282,362	224,222	221,000	140,000	150,000	151,500	153,015
Liquor Excise Tax	78,104	41,719	37,000	37,000	37,000	37,370	37,744
Fines & Forfeitures	100	158	-	-	-	-	-
Judgements and Settlements	6,270	348	1,500	3,000	500	500	500
Sale of Documents & Records	251	182	-	-	50	-	-
Administrative Fee from SWM Fund	405,039	415,475	427,675	427,675	410,636	415,073	418,169
Rents and Leases	108,581	164,036	150,723	69,700	85,000	85,850	86,709
Investment Interest	8,435	11,745	4,500	8,500	20,000	20,300	20,605
Library Expansion Space	120,000	120,000	120,000	120,000	120,000	120,000	120,000
Land Sales	600,000	-	-	476,000	426,000	-	-
Transfer In - Fleet	-	188,150	-	-	-	-	-
Transfer In - IT	300,000	-	-	-	-	-	-
Transfer In - Dev. Services	130,000	130,000	130,000	130,000	130,000	-	-
Transfer In - Donations	79	-	-	-	-	-	-
Private Contribution	-	-	-	100,000	100,000	-	-
Miscellaneous	140,457	9,188	4,000	5,050	4,271	4,000	4,000
TOTAL REVENUE	11,688,516	8,862,591	8,960,048	9,279,559	9,875,991	8,442,543	7,833,545

General Fund, Continued

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
EXPENDITURES							
Governance & Management							
City Council	235,408	266,978	160,834	175,334	177,832	178,679	199,877
US Open	-	4,452	5,000	62,548	62,548	100,000	-
City Manager's Office	370,512	349,093	364,590	407,657	410,674	408,363	420,146
Community Events	62,369	67,501	66,500	80,300	80,300	92,360	91,960
Beautification	-	20,809	28,000	29,050	29,050	31,050	29,050
Community & Economic Dev. Directors	-	-	-	-	-	87,763	90,264
Economic Development	280,497	306,587	428,875	423,375	315,703	200,419	170,284
Finance/Admin Svcs Director	92,693	93,044	98,258	98,258	101,136	100,150	103,214
Finance	636,742	618,590	660,342	672,942	668,147	698,128	718,096
Human Resources	173,056	132,017	170,684	177,240	161,638	181,189	180,296
Reception	39,679	38,749	44,697	44,697	45,192	52,014	53,492
City Clerk	267,644	268,745	284,617	313,435	289,639	342,024	294,102
UPTV	210,338	222,808	271,098	494,433	485,077	289,060	291,168
Property Management	427,380	517,574	455,618	572,056	542,953	664,572	672,049
Engineering Services	227,275	225,936	250,773	250,773	286,404	294,216	302,016
Contingency	-	-	50,000	50,000	50,000	50,000	50,000
Benefit Cashout	-	-	-	-	-	97,565	85,891
Interfund Transfers Out	7,021,171	4,806,283	5,776,232	6,010,082	5,771,523	5,488,961	4,963,499
Interfund Loan Interest	812	337	-	-	-	-	-
TOTAL EXPENDITURES	10,045,576	7,939,504	9,116,118	9,862,180	9,477,816	9,356,513	8,715,404
Fund Balance, January 1	559,349	1,652,633	1,050,224	2,575,720	2,575,720	2,973,896	2,059,927
Fund Balance, December 31	2,202,289	2,575,720	894,154	1,993,100	2,973,896	2,059,927	1,178,066

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 tax, vehicle license fees, and transfers in from the General Fund. Primary areas of service are engineering plan reviews and inspections of developments, transportation planning, traffic operations and maintenance, neighborhood traffic services, and street maintenance.

	2012 Actual	2013 Actual	2014			2015 Adopted	2016 Adopted
			Adopted	Revised	Estimate		
REVENUES							
Fuel Taxes	434,950	438,941	441,675	441,675	441,675	448,300	455,025
Judgments/Settlements	19,093	26,713	15,000	15,000	6,000	10,000	10,000
Miscellaneous	170	-	-	-	-	-	-
Transfer In - TBD	-	-	-	-	-	146,000	287,700
Transfer In - General Fund	505,112	448,901	612,183	647,974	641,280	507,178	371,362
TOTAL REVENUE	959,325	914,555	1,068,858	1,104,649	1,088,955	1,111,478	1,124,087
EXPENDITURES							
Public Works Operations	931,568	898,840	1,048,858	1,084,649	1,068,955	1,091,478	1,104,087
Snow/Ice Control	26,170	21,903	20,000	20,000	20,000	20,000	20,000
TOTAL EXPENDITURES	957,738	920,743	1,068,858	1,104,649	1,088,955	1,111,478	1,124,087
Fund Balance, January 1	4,601	6,188	-	-	-	-	-
Fund Balance, December 31	6,188	-	-	-	-	-	-

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.

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
REVENUE							
Fuel Taxes	203,361	200,228	208,000	208,000	208,000	212,000	216,000
Transfer In: GF	5,147	-	-	-	-	-	-
TOTAL REVENUE	208,508	200,228	208,000	208,000	208,000	212,000	216,000
EXPENDITURES							
Transfer to PW Capital Improvement	113,725	133,044	134,129	134,130	134,130	136,599	106,459
Transfer to Debt Service	93,334	75,031	83,272	83,272	83,272	75,401	109,541
TOTAL EXPENDITURES	207,059	208,075	217,401	217,402	217,402	212,000	216,000
Fund Balance, January 1	19,535	20,984	9,401	13,137	13,137	3,735	3,735
Fund Balance, December 31	20,984	13,137	-	3,735	3,735	3,735	3,735

103: REAL ESTATE EXCISE TAX (REET) 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%. In 1990 and 1992, the Legislature made a number of changes in the locally imposed real estate excise tax. For those cities and towns that are required or choose to plan under the Growth Management Act (University Place is required to plan), new language was inserted regarding the first quarter percent of the tax. These cities and towns were also given the option of levying a second quarter percent to help defray the costs of implementing the Growth Management Act.

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.

	2012 Actual	2013 Actual	2014			2015 Adopted	2016 Adopted
			Adopted	Revised	Estimate		
REVENUE							
1st 1/4% Reet Tax	259,587	313,468	190,000	280,000	285,000	315,000	322,875
2nd 1/4% Reet Tax	258,139	313,467	190,000	280,000	285,000	315,000	322,875
TOTAL REVENUE	517,726	626,935	380,000	560,000	570,000	630,000	645,750
EXPENDITURES							
Transfer to PW Capital Imp	248,267	258,532	190,000	360,000	360,000	364,323	302,353
Transfer to Debt Service	112,230	348,658	187,235	327,235	327,592	330,000	337,500
TOTAL EXPENDITURES	360,497	607,190	377,235	687,235	687,592	694,323	639,853
Fund Balance, January 1	41,268	198,497	19,065	218,242	218,242	100,650	36,327
Fund Balance, December 31	198,497	218,242	21,830	91,007	100,650	36,327	42,224

104: PARKS AND RECREATION FUND

Purpose/Description: This fund accounts for all receipts and disbursements related to the City's parks and recreation 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 and recreation programs.

Revenues supporting the activities of this fund include fees and charges for the various activities sponsored and run by the parks and recreation division. Additional revenue may be contributed from general revenues of the City.

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
REVENUE							
Senior Services	3,489	5,058	3,500	3,500	5,000	2,000	2,000
Outdoors	2,692	912	3,000	3,000	2,000	2,500	2,500
Youth Sports	152,107	162,302	154,350	154,350	149,280	150,350	150,350
Trips and Tours	25,070	36,930	12,700	12,700	21,700	15,000	15,000
Martial Arts	1,100	1,046	1,500	1,500	1,500	-	-
Youth Sports	76,421	114,822	76,000	76,000	86,977	83,000	83,000
Cultural Arts	3,143	1,823	2,700	2,700	984	5,000	5,000
Fitness	12,813	28,412	11,400	11,400	26,585	22,700	22,700
Technology	1,947	-	1,750	1,750	-	-	-
Sr. Center	3,970	8,310	5,000	5,000	6,500	5,500	5,500
Field/Park/Shelter Rentals	18,979	26,156	16,300	16,300	17,425	20,200	20,200
Donations	16,242	12,152	-	-	9,512	-	-
Sponsorships	13,531	10,187	-	-	8,403	-	-
Grants	23,831	15,005	-	7,373	7,315	-	-
Sales Tax - 1% for Parks	-	-	-	-	-	224,220	226,462
Transfer In - GF - Parks	382,954	-	416,384	416,384	411,042	330,045	299,169
Transfer In - GF - Rec	244,228	626,391	333,233	333,233	341,290	376,987	390,440
Miscellaneous	200	788	-	-	1,183	-	-
TOTAL REVENUE	982,717	1,050,293	1,037,817	1,045,190	1,096,696	1,237,502	1,222,321
EXPENDITURES							
Recreation	599,763	669,525	621,433	628,806	685,654	683,237	696,690
Parks Maintenance	382,954	380,768	416,384	416,384	411,042	428,062	434,472
Transfer to Debt	-	-	-	-	-	126,203	91,159
TOTAL EXPENDITURES	982,717	1,050,293	1,037,817	1,045,190	1,096,696	1,237,502	1,222,321
Fund Balance, January 1	-	-	-	-	-	-	-
Fund Balance, December 31	-	-	-	-	-	-	-

105: TRAFFIC IMPACT FEES 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.

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
REVENUE							
Impact Fees	106,840	133,477	117,312	117,312	125,000	120,000	120,000
Sales Tax - TIF Deferral	-	3,592	-	-	-	-	-
Interfund Loan Interest	670	-	-	-	-	-	-
TOTAL REVENUE	107,510	137,069	117,312	117,312	125,000	120,000	120,000
EXPENDITURES							
Transfer to PW Capital Imp	-	-	-	80,000	80,000	450,000	-
Interfund Loan	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	80,000	80,000	450,000	-
Fund Balance, January 1	348,456	705,966	830,276	843,035	843,035	888,035	558,035
Fund Balance, December 31	455,966	843,035	947,588	880,347	888,035	558,035	678,035

106: TRANSPORTATION BENEFIT DISTRICT

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 UPTBD Governing Board is comprised of all University Place City Councilmembers.

The University Place Transportation Benefit District Board authorized a vehicle license fee of \$20. In July of 2014, the Washington State Department of Licensing began collecting the vehicle license fee on behalf of the UPTBD to fund maintenance, preservation, and safety enhancements to University Place's existing transportation network.

	2012 Actual	2013 Actual	2014			2015 Adopted	2016 Adopted
			Adopted	Revised	Estimate		
REVENUE							
TBD Fees	-	-	-	150,000	148,500	293,600	297,000
TOTAL REVENUE	-	-	-	150,000	148,500	293,600	297,000
EXPENDITURES							
Transfer Out - Street	-	-	-	-	-	146,000	287,700
Audit Costs	-	-	-	-	-	3,400	3,400
Insurance	-	-	-	4,000	2,500	2,500	2,550
TOTAL EXPENDITURES	-	-	-	4,000	2,500	151,900	293,650
Fund Balance, January 1	-	-	-	4,000	-	146,000	287,700
Fund Balance, December 31	-	-	-	150,000	146,000	287,700	291,050

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.

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
REVENUE							
Building Permits	482,369	398,518	310,003	310,003	557,832	371,250	359,576
Planning	69,183	76,926	62,105	62,105	54,063	60,970	69,026
Engineering	56,730	133,257	60,950	60,950	152,510	202,750	101,000
Fire Fees	-	-	-	-	-	35,000	35,000
Grants	29,568	1,060	-	-	-	-	-
Transfer In - SWM Fund	14,223	14,923	-	15,000	15,000	15,000	15,000
Transfer In - General Fund	379,884	372,450	620,792	780,057	436,557	441,139	590,497
Miscellaneous	-	218	-	-	-	25,000	-
TOTAL REVENUE	1,031,957	997,352	1,053,850	1,228,115	1,215,962	1,151,109	1,170,098
EXPENDITURES							
Development Services	907,740	846,537	923,850	1,073,225	1,032,876	1,119,365	1,103,907
Fire Marshall	-	-	-	-	-	62,699	66,191
US Open Expenses	-	-	-	-	-	25,000	-
Tree Account - Restricted	-	-	-	2,868	-	-	-
Transfer Out - IT	-	26,033	-	-	-	-	-
Transfer Out - GF for Eng. Svcs.	130,000	130,000	130,000	130,000	130,000	-	-
TOTAL EXPENDITURES	1,037,740	1,002,570	1,053,850	1,206,093	1,162,876	1,207,064	1,170,098
Fund Balance, January 1	13,868	8,085	-	2,868	2,868	55,954	-
Fund Balance, December 31	8,085	2,868	-	24,890	55,954	-	-

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 new 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.

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
REVENUE							
LRF Sales Tax Revenue	541,311	551,886	400,000	400,000	400,000	500,000	500,000
Miscellaneous	-	-	-	-	-	-	-
TOTAL REVENUE	541,311	551,886	400,000	400,000	400,000	500,000	500,000
EXPENDITURES							
Transfer Out - TC CIP LRF Projects	1,565,428	268,853	-	2,282,501	2,282,501	-	-
Debt Service Reserve	-	-	-	1,016,799	1,016,799	98,000	98,000
Debt Issuance Costs	-	1,800	-	2,000	2,000	2,000	2,000
Debt Service Payment	357,613	399,613	400,000	400,000	400,000	400,000	400,000
TOTAL EXPENDITURES	1,923,041	670,266	400,000	3,701,300	3,701,300	500,000	500,000
Fund Balance, January 1	4,801,410	3,419,680	-	3,301,300	3,301,300	-	-
Fund Balance, December 31	3,419,680	3,301,300	-	-	-	-	-

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.

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
REVENUE							
Property Tax	3,856,992	3,924,801	3,928,454	3,980,549	3,980,549	4,043,684	4,084,121
Local Criminal Justice Tax	401,968	440,297	368,000	368,000	368,000	371,680	375,397
Alarm Permit Fees	4,493	6,434	3,500	3,500	3,500	3,500	3,500
Criminal Justice - Populations	7,105	7,679	6,500	6,500	6,500	6,500	6,565
Criminal Justice - Contracted Svcs	46,374	48,999	45,000	45,000	40,000	45,000	45,450
Criminal Justice - Special Pop	26,663	28,497	25,000	25,000	20,000	25,000	25,250
DUI Cities	5,746	5,722	6,000	6,000	2,500	3,000	3,000
DUI Response Restitution	10,013	8,449	10,000	10,000	6,500	6,500	6,500
False Alarm Service Charges	1,753	2,956	1,000	1,000	1,000	1,000	1,000
Judgements/Settlements	108	9,840	-	-	10	-	-
Liquor Tax	28,561	56,864	57,651	57,651	40,000	58,228	58,810
Pet License Fees	65,037	59,071	75,000	65,000	60,000	60,000	60,600
Permits/Dangerous Dog	50	1,208	-	-	-	-	-
Impound Fees	1,642	2,193	-	-	190	-	-
Late Fees/Pet License	2,939	1,469	1,000	1,000	1,250	1,010	1,020
Grants	-	-	-	-	-	-	-
SRO Reimbursement/UPSD	-	-	-	-	-	56,752	58,455
SWM Admin Fee	43,292	44,331	-	40,000	61,513	62,135	63,689
Transfer In - General Fund	-	-	-	-	-	-	-
Grants	17,964	21,994	-	20,584	20,584	10,414	-
Miscellaneous	580	541	-	-	300	-	-
TOTAL REVENUE	4,521,280	4,671,345	4,527,105	4,629,784	4,612,396	4,754,403	4,793,357
EXPENDITURES							
City Attorney	291,076	264,108	359,736	375,471	372,807	376,577	385,991
Court	240,290	238,915	253,713	253,713	253,713	261,324	269,164
Emergency Operations	27,201	27,203	32,493	32,493	40,407	33,459	34,454
Police	3,327,502	3,350,422	3,446,899	3,562,252	3,539,775	3,745,912	3,751,356
Public Safety	81,093	75,559	79,843	79,843	79,136	104,279	103,687
Animal Control	115,900	95,566	139,910	112,297	112,297	114,718	118,160
Code Enforcement	82,031	44,494	100,159	105,289	82,222	92,081	93,482
Jail	106,458	140,787	98,000	150,000	150,000	154,500	159,135
Transfer to IT	-	-	-	-	31,000	22,200	1,200
TOTAL EXPENDITURES	4,271,551	4,237,054	4,510,753	4,671,358	4,661,357	4,905,050	4,916,629
Fund Balance, January 1	-	249,729	41,435	684,019	684,019	635,058	484,411
Fund Balance, December 31	249,729	684,019	57,787	642,445	635,058	484,411	361,137

120: PATH AND TRAILS FUND

Purpose/Description: The Path and Trails Fund was established to accumulate the annually unexpended portion of the motor vehicle fuel tax designated to establish and maintain paths and trails within the right-of-way of city streets.

Prior to September of 2005 state law required cities with a population of 15,000 or more to restrict one half percent (0.5%) of the total amount of funds received annually from the motor vehicle fund be expended for path and trails purposes.. After the law changed the City of University elected to continue to deposit this portion of gas tax receipts in the path and trails fund. For the 2015-2016 budget this portion is being deposited in the Street Fund.

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
REVENUE							
Fuel Taxes	3,208	3,235	3,297	3,297	-	-	-
TOTAL REVENUE	3,208	3,235	3,297	3,297	-	-	-
EXPENDITURES							
Transfer to Parks CIP	3,127	3,208	3,773	3,773	3,235	-	-
TOTAL EXPENDITURES	3,127	3,208	3,773	3,773	3,235	-	-
Fund Balance, January 1	3,127	3,208	3,039	3,235	3,235	-	-
Fund Balance, December 31	3,208	3,235	2,563	2,759	-	-	-

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 following table summarizes the Fund's major sources of revenue and primary areas of service:

PRIMARY REVENUE SOURCES

- Surface Water Management Fees

PRIMARY EXPENDITURE SERVICES

- Design, construction and inspection of public surface water capital improvement projects
- Maintenance program for current system

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
REVENUE							
SWM Fees	2,699,026	2,743,455	2,809,080	2,754,080	2,754,080	2,781,621	2,809,437
Grants	28,686	158,308	-	-	-	-	-
Interfund Loan Interest	4,551	-	-	-	-	-	-
Miscellaneous	-	900	-	-	-	-	-
TOTAL REVENUE	2,732,263	2,902,663	2,809,080	2,754,080	2,754,080	2,781,621	2,809,437
EXPENDITURES							
Engineering Services	274,416	342,432	329,077	329,077	382,702	372,038	378,723
Public Works Maint and Operations	672,569	691,135	716,007	717,635	689,185	746,855	771,276
Admin. Fee to General Fund	405,039	415,475	387,675	427,675	410,636	415,073	418,169
Admin. Fee to Police Fund	43,292	44,331	40,000	40,000	61,513	62,135	63,689
Debt Service Payment	-	-	-	-	86,005	96,631	94,223
Transfer Out - Fleet	-	359,507	80,000	80,000	80,000	79,450	126,150
Transfer Out - IT	-	122,290	-	-	-	-	-
Transfer Out - PW CIP	19,313	304,528	723,341	3,846,171	3,746,171	2,560,516	912,000
Transfer Out - Development Services	14,223	14,923	-	15,000	15,000	15,000	15,000
Transfer Out - Debt Service	87,460	86,792	86,006	86,006	-	-	-
TOTAL EXPENDITURES	1,516,312	2,381,413	2,362,106	5,541,564	5,471,212	4,347,698	2,779,230
Fund Balance, January 1	721,125	3,882,076	2,707,722	4,403,325	4,403,325	1,686,193	120,115
Fund Balance, December 31	1,937,076	4,403,325	3,154,696	1,615,841	1,686,193	120,115	150,322

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, Festivals and Events, and City entryway signs and monuments); 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.

	2012 Actual	2013 Actual	2014			2015 Adopted	2016 Adopted
			Adopted	Revised	Estimate		
REVENUE							
Donations	54,401	48,514	-	-	-	-	-
TOTAL REVENUE	54,401	48,514	-	-	-	-	-
EXPENDITURES							
Donation Accounts	57,801	44,417	-	67,505	67,505	-	-
TOTAL EXPENDITURES	57,801	44,417	-	67,505	67,505	-	-
Fund Balance, January 1	66,808	63,408	-	67,505	67,505	-	-
Fund Balance, December 31	63,408	67,505	-	67,505	-	-	-

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.

	2012 Actual	2013 Actual	2014			2015 Adopted	2016 Adopted
			Adopted	Revised	Estimate		
REVENUE							
GF Contribution	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-
EXPENDITURES							
Council Approved Expenditures	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
Fund Balance, January 1	856,934	856,934	856,934	856,934	856,934	856,934	856,934
Fund Balance, December 31	856,934	856,934	856,934	856,934	856,934	856,934	856,934

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.

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
REVENUE							
Transfer In - SWM Fund	87,460	86,792	86,006	86,006	-	-	-
Transfer In - Arterial Street Fund	93,334	75,031	83,272	83,272	83,272	75,401	109,541
Transfer In - REET Fund	112,230	348,657	187,235	327,235	327,592	330,000	337,500
Transfer In - PW CIP	14,767,967	-	-	-	-	-	-
Transfer In - Parks	-	-	-	-	-	126,203	91,159
Transfer In - General Fund	974,527	3,143,782	3,669,590	3,529,590	3,530,219	3,246,320	3,024,903
Bond Proceeds	1,685,000	-	-	-	-	-	-
TOTAL REVENUE	17,720,518	3,654,262	4,026,103	4,026,103	3,941,083	3,777,924	3,563,103
EXPENDITURES							
Principal - Public Works Trust Fund	272,468	272,468	272,469	272,469	191,239	191,239	191,239
Interest - Public Works Trust Fund	20,556	18,065	15,575	15,575	11,156	9,270	7,567
Principal - 2001 LTGO	1,800,000	-	-	-	-	-	-
Interest - 2001 LTGO	85,589	-	-	-	-	-	-
Principal - 2005 LTGO	535,000	555,000	580,000	580,000	580,000	600,000	625,000
Interest - 2005 LTGO	129,488	109,425	87,225	87,225	87,225	64,895	41,495
Principal - 2007A LTGO	-	-	-	-	-	-	-
Interest - 2007A LTGO	155,513	155,513	155,514	155,514	155,514	155,514	155,514
Principal - 2007B LTGO	12,445,000	-	-	-	-	-	-
Interest - 2007B LTGO	684,071	-	-	-	-	-	-
Principal - 2007C LTGO	-	-	-	-	-	185,000	190,000
Interest - 2007C LTGO	124,084	124,084	124,084	124,084	124,084	124,084	116,961
Principal - 2007D LTGO	-	-	665,000	665,000	665,000	350,000	-
Interest - 2007D LTGO	55,538	55,538	55,538	55,538	55,538	19,495	-
Principal - 2009 LTGO/Non Taxable	-	-	-	-	-	-	-
Interest - 2009 LTGO/Non Taxable	813,619	813,619	813,619	813,619	813,619	813,619	813,619
Principal - 2009 LTGO/Taxable	-	-	-	-	-	-	-
Interest - 2009 LTGO/Taxable	490,142	490,142	490,142	490,142	490,142	490,142	490,142
Principal - 2012 LTGO	-	415,000	145,000	145,000	145,000	155,000	315,000
Interest - 2012 LTGO	-	643,302	619,437	619,437	619,437	616,537	613,437
Cost of Issuance - Refinance of 2007B	107,650	-	-	-	-	-	-
Debt Register Costs	1,800	2,106	2,500	2,500	3,129	3,129	3,129
TOTAL EXPENDITURES	17,720,518	3,654,262	4,026,103	4,026,103	3,941,083	3,777,924	3,563,103
Fund Balance, January 1	-	-	-	-	-	-	-
Fund Balance, December 31	-	-	-	-	-	-	-

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.

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
REVENUE							
Transfer In - General Fund	-	-	-	-	-	-	-
Transfer In - Path & Trails	3,127	3,208	3,773	3,773	3,235	-	-
Insurance Payment	88,123	-	-	-	45,949	-	-
Impact Fees	284,000	405,546	35,800	35,800	40,000	40,000	40,800
Grant - CDBG	-	-	-	93,501	93,501	-	-
TOTAL REVENUE	375,250	408,754	39,573	133,074	182,685	40,000	40,800
EXPENDITURES							
Parks Capital Projects	42,949	323,764	39,573	664,183	433,186	276,408	85,000
TOTAL EXPENDITURES	42,949	323,764	39,573	664,183	433,186	276,408	85,000
Fund Balance, January 1	113,818	446,119	-	531,109	531,109	280,608	44,200
Fund Balance, December 31	446,119	531,109	-	-	280,608	44,200	-

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.

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
REVENUE							
Grants	704,567	3,236,911	1,745,000	11,898,821	11,898,821	2,928,400	5,219,000
Private Contributions/Reimbursements	6,902	99,431	-	175,342	175,342	-	360,000
Transfer In - GF	3,789,317	-	-	-	-	150,000	-
Transfer In - TIF	-	-	-	80,000	80,000	450,000	-
Transfer In - Police	98,165	-	-	-	-	-	-
Transfer In - Arterial Street	113,725	133,044	134,129	134,130	134,130	136,599	106,459
Transfer In - REET	248,267	258,532	190,000	360,000	360,000	364,323	302,353
Transfer In - SWM	19,313	304,528	723,341	3,846,171	3,746,171	2,560,516	912,000
Transfer In - LRF	1,565,429	268,853	-	2,282,501	2,282,501	-	-
Land Sales	600,000	-	-	-	-	-	-
Bond Proceeds	12,445,000	-	-	-	-	-	-
TOTAL REVENUE	19,590,685	4,301,297	2,792,470	18,776,965	18,676,965	6,589,838	6,899,812
EXPENDITURES							
PW CIP	2,872,825	3,917,262	2,792,470	19,407,183	19,263,119	6,633,902	6,899,812
Interfund Loan Interest	5,762	-	-	-	-	-	-
Transfer Out - Debt Service	14,767,966	-	-	-	-	-	-
TOTAL EXPENDITURES	17,646,553	3,917,262	2,792,470	19,407,183	19,263,119	6,633,902	6,899,812
Fund Balance, January 1	452,050	246,183	-	630,218	630,218	44,064	-
Fund Balance, December 31	2,396,183	630,218	-	-	44,064	-	-

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.

	2012	2013	2014		2015	2016	
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
REVENUE							
Land Sale	-	-	-	1,013,235	1,013,235	-	-
Transfer IN - GF	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	1,013,235	1,013,235	-	-
EXPENDITURES							
Muni CIP Capital Expenditures	4,473	2,737	-	100,000	100,000	913,235	-
TOTAL EXPENDITURES	4,473	2,737	-	100,000	100,000	913,235	-
Fund Balance, January 1	7,210	2,737	-	-	-	913,235	-
Fund Balance, December 31	2,737	-	-	913,235	913,235	-	-

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.

	2012 Actual	2013 Actual	2014			2015 Adopted	2016 Adopted
			Adopted	Revised	Estimate		
REVENUES							
User Charges - M&O	132,472	100,219	134,561	134,561	132,961	134,700	134,100
Interfund Loan Interest	724	-	-	-	-	-	-
Sale of Surplus	-	10,470	-	-	-	-	-
Transfer In - General Fund	10,000	359,507	37,800	5,901	5,901	66,200	35,000
Transfer In - SWM Fund	-	1,654	80,000	80,000	80,000	79,450	126,150
TOTAL REVENUE	143,196	471,851	252,361	220,462	218,862	280,350	295,250
EXPENDITURES							
Fleet - Parks, Recreation & PW	161,408	86,641	112,450	112,450	112,450	112,450	112,450
Fleet - Engineering & Dev. Services	11,168	7,784	8,700	8,700	8,700	9,700	9,700
Fleet - City Pool Vehicle	1,739	1,336	3,600	3,600	2,000	4,700	4,100
Fleet - Animal Control	4,876	4,458	9,811	9,811	9,811	7,850	7,850
Capital Outlays	-	414,231	117,800	117,800	117,800	145,650	161,150
Transfer Out - GF	-	188,150	-	-	-	-	-
TOTAL EXPENDITURES	179,191	702,600	252,361	252,361	250,761	280,350	295,250
Fund Balance, January 1	863,423	847,198	1,949	610,547	610,547	578,648	578,648
Fund Balance, December 31	827,428	610,547	1,949	578,648	578,648	578,648	578,648

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.

	2012	2013	2014			2015	2016
	Actual	Actual	Adopted	Revised	Estimate	Adopted	Adopted
REVENUES							
User Charges - M&O	591,423	302,613	462,113	547,683	421,934	523,638	493,100
Interfund Loan Interest	630	-	-	-	-	-	-
Miscellaneous	662	-	-	-	-	-	-
Transfer In - Police	-	10,768	-	-	31,000	22,200	1,200
Transfer In - Dev Services	-	26,033	-	-	-	-	-
Transfer In - SWM	-	122,290	-	-	-	-	-
Transfer In - General Fund	-	-	-	-	-	-	-
Transfer In - General Fund/Capital	126,157	214,760	166,820	281,944	390,140	356,092	237,128
Transfer In - General Fund/Consulting	3,845	-	15,000	15,000	15,094	15,000	15,000
TOTAL REVENUE	722,717	676,464	643,933	844,627	858,168	916,930	746,428
EXPENDITURES							
Information Services	296,352	263,019	298,586	309,375	271,366	370,838	334,541
IS Capital	126,157	379,184	166,820	363,364	427,779	378,292	238,328
IS Consulting	3,845	-	15,000	15,000	15,094	15,000	15,000
Telecommunications	32,621	50,674	49,850	49,850	49,250	52,400	54,950
GIS	30,703	32,815	33,527	33,527	31,909	31,650	32,559
Duplication	24,646	30,715	50,150	50,150	39,409	38,750	40,050
Postage	23,408	24,019	30,000	30,000	30,000	30,000	31,000
Depreciation Expense	55,784	-	-	-	-	-	-
Transfer Out - GF	300,000	-	-	-	-	-	-
TOTAL EXPENDITURES	893,516	780,427	643,933	851,266	864,807	916,930	746,428
Fund Balance, January 1	446,801	276,002	737	177,941	177,941	-	-
Fund Balance, December 31	276,002	177,941	737	171,302	171,302	171,302	171,302

506: RISK MANAGEMENT FUND

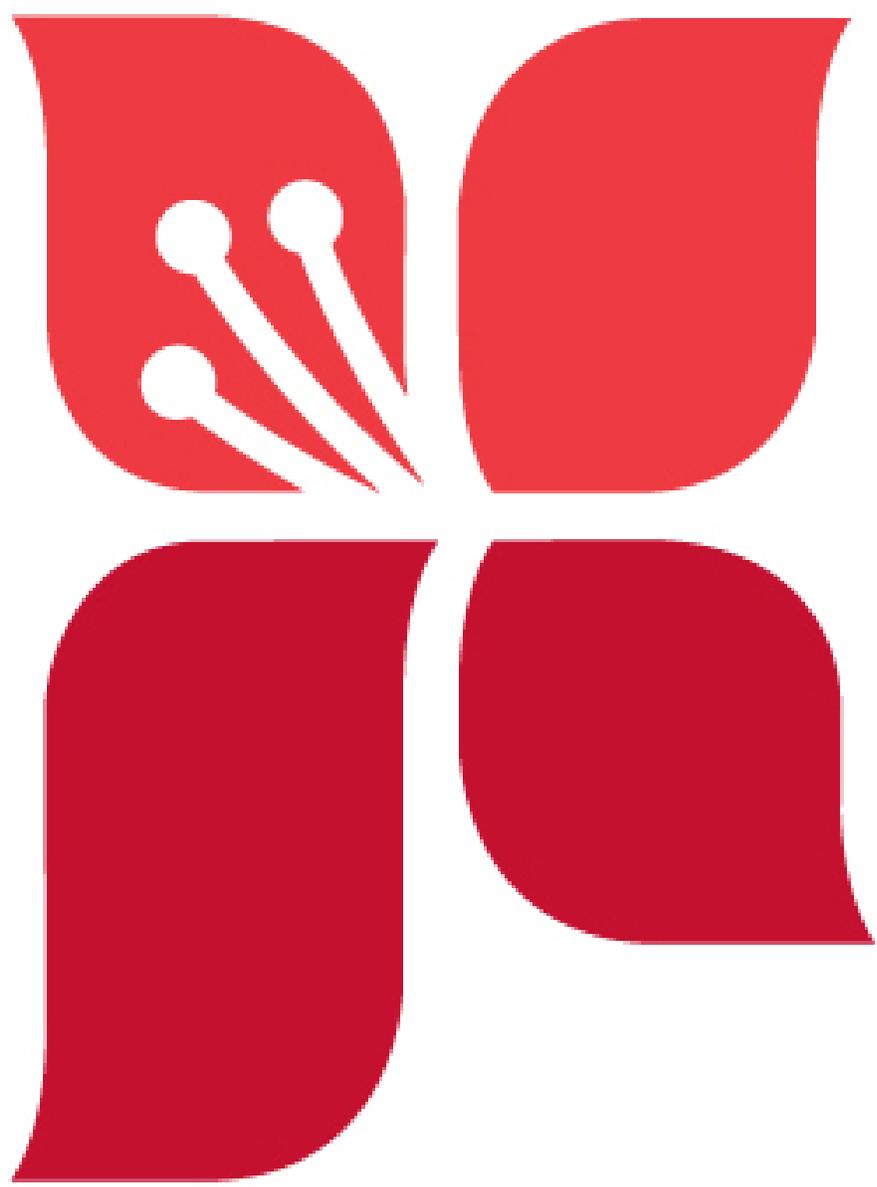
Purpose/Description: The Risk Management Fund accounts for the financial administration of the City's comprehensive risk management program. This fund is used to purchase insurance coverage against risks covered by the City's insurance policies. This fund is used to pay all other insurance/risk management-oriented 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.

	2012 Actual	2013 Actual	2014			2015 Adopted	2016 Adopted
			Adopted	Revised	Estimate		
REVENUES							
User Charges - Insurance	153,331	145,633	173,700	173,700	132,506	139,750	148,750
Investment Interest	-	-	-	-	-	-	-
Judgments/Settlements	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Transfer In - General Fund	-	-	-	-	-	-	-
TOTAL REVENUE	153,331	145,633	173,700	173,700	132,506	139,750	148,750
EXPENDITURES							
Insurance/Risk Management	153,331	145,633	173,700	173,700	132,506	139,750	148,750
Transfer to Parks CIP - Kobayashi	88,123	-	-	-	-	-	-
TOTAL EXPENDITURES	241,454	145,633	173,700	173,700	132,506	139,750	148,750
Fund Balance, January 1	98,167	10,044	-	10,044	10,044	10,044	10,044
Fund Balance, December 31	10,044	10,044	-	10,044	10,044	10,044	10,044

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APPENDIX



UNIVERSITY PLACE

PHOTO INFORMATION: UNIVERSITY PLACE

Located on the picturesque Puget Sound, the City of University Place is home to over 31,000 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 will host 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: 31,340

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 of Washington State Highway 16.

NUMBER OF CITY EMPLOYEES: During 2014, the City employed 48 regular full-time and 3 regular part-time employees. University Place contracts for many services such as police and court through public and private entities. City Public Works employees are represented by the International Union of Operating Engineers Local #612. No other bargaining units represented City employees during 2014.

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 th)	4
Intermediate (5 th -7 th)	2
Junior High (8 th -9 th)	1
Senior High (10 th -12 th)	1

PARKS:

Number of Developed Parks:	13
Number of Developed Acres	60.38
Number of Undeveloped Parks	9
Number of Undeveloped Acres	70.14

OPERATING INDICATORS

	2010	2011	2012	2013	2014
BUILDING PERMITS					
Building Permits Issued	707	630	715	735	822
TAXABLE SALES					
Taxable Retail Sales (in \$ millions)	218.63	218.32	223.57	259.91	***
Taxable Real Estate Sales (in \$ millions)	93.97	72.03	103.55	125.39	***
POLICE					
Part 1 Crimes*	1,079	884	1,026	882	815
DUI Arrests	76	86	69	41	51
Other Traffic Arrests	129	209	266	192	154
FIRE**					
Emergency Medical Responses	2,736	8,412	8,716	8,961	9,128
Fire Responses	104	284	312	298	286
Other	914	4,063	4,564	4,306	4,593
PARKS AND RECREATION					
Number of Recreation Programs Offered	1,243	1,285	1,116	1,043	1,055
Number of Participants	13,218	15,694	21,841	13,598	15,182
Public Works					
Feet of Sidewalks Maintained	131,720	134,640	137,280	144,308	144,308

* Part 1 Crimes includes Violent Crime (Aggravated Assault, Murder, Rape, Robbery) and Property Crime (Arson Motor Vehicle Theft,

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

*** Data not available at time of printing.

Exhibit 2 – Historical Tax Rates

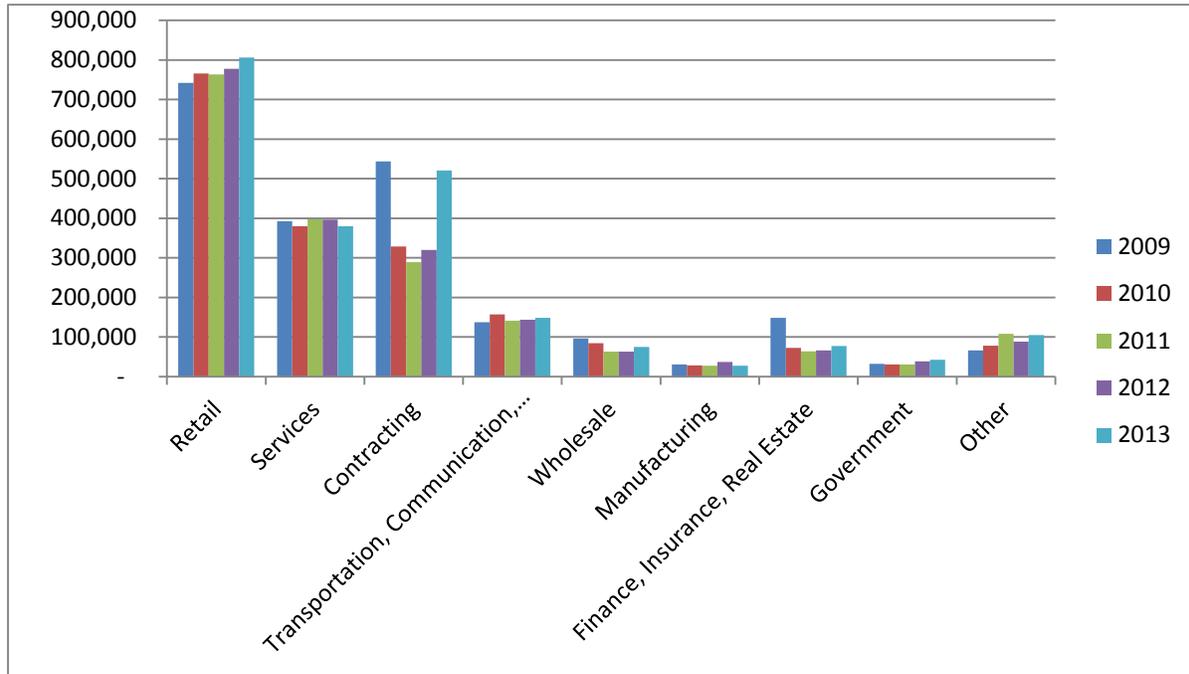
	2010	2011	2012	2013	2014
Property Tax Levy					
Regular	\$3,745,905	\$3,804,780	\$3,857,832	\$3,908,520	3,980,549
Excess	-	-	-	-	-
TOTAL	\$3,745,905	\$3,804,780	\$3,857,832	\$3,908,520	\$3,980,549
Property Tax Rate per \$1,000 AV: (Levied by the City of University Place)					
Regular	\$ 1.12	\$ 1.23	\$ 1.33	\$ 1.47	\$ 1.43
Excess	-	-	-	-	-
Total	\$ 1.12	\$ 1.23	\$ 1.33	\$ 1.47	\$ 1.43
Total Property Tax Levy per \$1,000 AV: (For a typical University Place Resident - TCA 752)					
City of University Place	\$ 1.12	\$ 1.23	\$ 1.33	\$ 1.47	\$ 1.43
County	\$ 1.12	\$ 1.24	\$ 1.37	\$ 1.53	\$ 1.50
State	\$ 2.07	\$ 2.27	\$ 2.41	\$ 2.63	\$ 2.53
Fire District #3 EMS	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50
Fire District #3 Expense	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50	\$ 1.50
Fire District #3 MerO	\$ 0.86	\$ 0.88	\$ 1.11	\$ 1.29	\$ 1.52
UP School District - Bond	\$ 2.42	\$ 2.63	\$ 2.83	\$ 3.04	\$ 2.89
UP School District - Capital Projects	\$ 0.10	\$ 0.12	\$ 0.12	\$ -	\$ -
UP School District - MerO	\$ 3.40	\$ 3.85	\$ 3.98	\$ 4.43	\$ 4.27
Port of Tacoma	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18	\$ 0.18
Pierce County Rural Library	\$ 0.47	\$ 0.50	\$ 0.50	\$ 0.50	\$ 0.50
Conservation Futures	\$ 0.04	\$ 0.05	\$ 0.05	\$ 0.06	\$ 0.06
Flood Control Zone	\$ -	\$ -	\$ -	\$ 0.10	\$ 0.10
	\$ 13.78	\$ 14.95	\$ 15.88	\$ 17.23	\$ 16.99
Sales Tax Rates					
State of Washington	6.50%	6.50%	6.50%	6.50%	6.50%
Regional Transit Authority	0.90%	0.90%	0.90%	0.90%	0.90%
City of 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%
State Sales Tax Administration	0.01%	0.01%	0.01%	0.01%	0.01%
Total Sales Tax Rate	9.30%	9.30%	9.40%	9.40%	9.40%

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Utility Tax Rates					
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%
Cable (franchise fee)	5%	5%	5%	5%	5%
Refuse (franchise fee)	5%	5%	5%	5%	5%
Admissions Tax					
Admissions Tax	5%	5%	5%	5%	5%
Gambling Tax					
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%
Business License Fees					
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 the majority of its sales tax revenue from the Retail, Services and Contracting categories. Recently, we have seen decreases in the Retail and Contracting categories due to the weak economy.

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 2013.

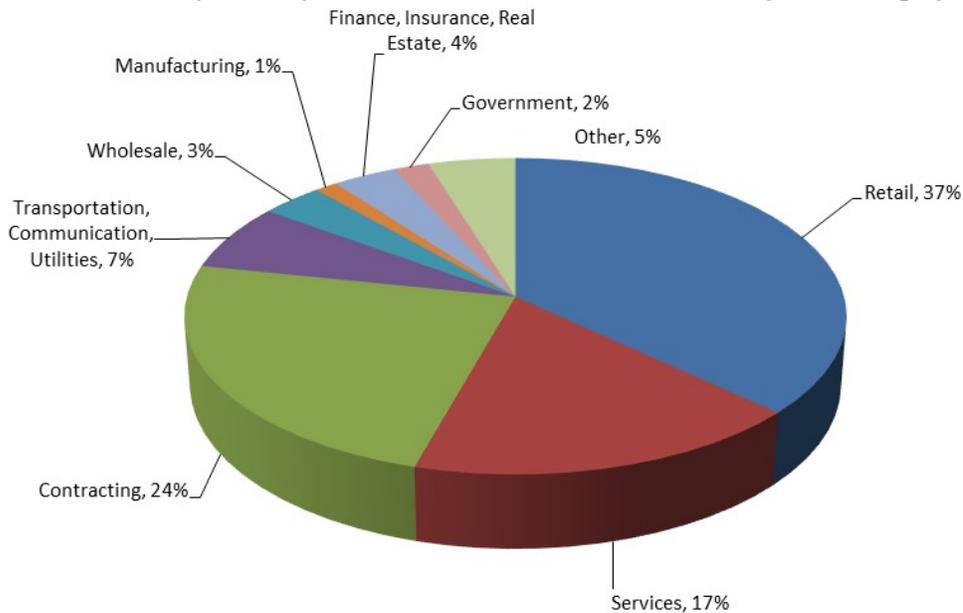
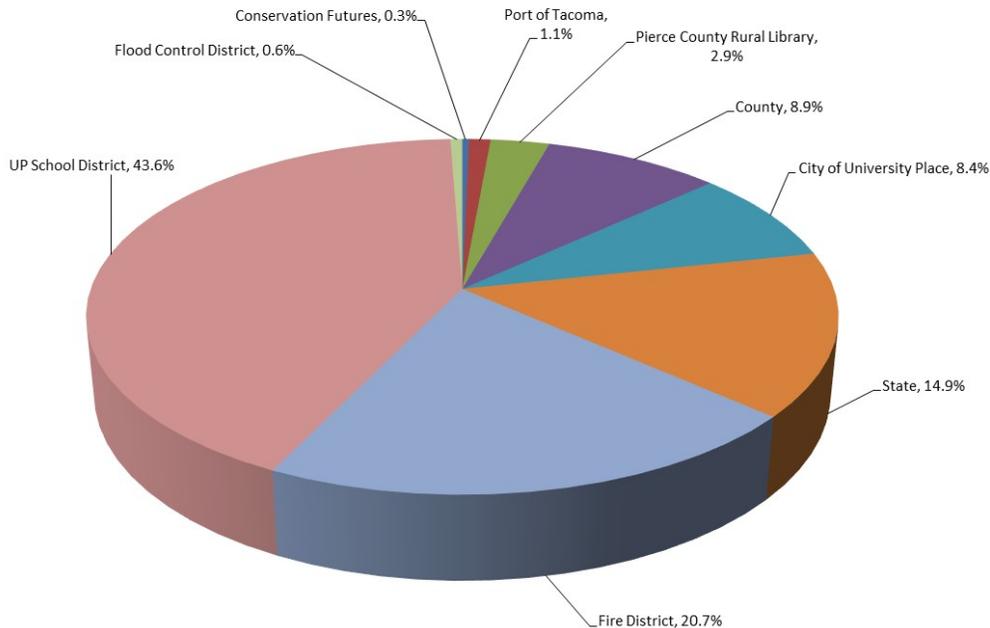


Exhibit 4 - Property Tax

The Total Levy Rate is comprised of the City's Levy, plus additional levies 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. For each \$1,000 of assessed valuation, a typical resident paid \$16.99 in 2014 property taxes, the City of University Place received 1.43, or 8% of the total.

Distribution of Property Tax Assessed in University Place (2014)



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 \$300,000 University Place received approximately \$429 per \$1,000 of assessed valuation in 2014 as illustrated below.

Property Tax Example in University Place, using a Home Valued at \$300,000

	2010	2011	2012	2013	2014	Notes
Home Value	300,000	300,000	300,000	300,000	300,000	
Levy Rate - City of UP	\$ 1.12	\$ 1.23	\$ 1.33	\$ 1.47	\$ 1.43	
City Tax	\$ 336.42	\$ 368.36	\$ 400.18	\$ 441.63	\$ 429.00	(1)
Total Taxes	\$ 4,135.24	\$ 4,484.58	\$ 4,762.68	\$ 5,169.62	\$ 5,096.63	
Total Levy Rate	\$ 13.78	\$ 14.95	\$ 15.88	\$ 17.23	\$ 16.99	(2)

Notes:

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

(2) 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 (IPD) or 1% (whichever is less) over the highest amount levied since 1986.
 - Cities that have not previously used all of 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 \$21,613,951.

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 \$208,464,903. 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 2014 is anticipated to be as follows:

CITY OF UNIVERSITY PLACE COMPUTATION OF LIMITATION OF INDEBTEDNESS December 31, 2014					
Description	GENERAL DEBT CAPACITY		Excess Levy Open Space and Park	Excess Levy Utility Purposes	Total Debt Capacity
	(Limited) Councilmanic	(Unlimited) Excess Levy			
Statutory debt limit: (AV=\$3,006,817,787 (A))					
1.50% AV @ 100%	\$ 45,102,267	\$ (45,102,267)			
2.50% AV @ 100%		75,170,445	75,170,445	75,170,445	\$ 225,511,335
Add:					
Cash on hand for debt redemption (B)	-	-	-	-	-
Less:					
Bonds outstanding	(46,211,882)	-	-	-	(46,211,882)
Compensated Absences, estimated	(467,334)	-	-	-	(467,334)
REMAINING DEBT CAPACITY	\$ (1,576,949)	\$ 30,068,178	\$ 75,170,445	\$ 75,170,445	\$ 178,832,119
TOTAL REMAINING "GENERAL" CAPACITY (C)	<u>\$ 28,491,229</u>				
(A)	This figure represents the City's total taxable assessed valuation (AV) for 2014 which was used to determine the 2015 regular property tax levy as certified.				
(B)	Reflects estimated balance available in the Debt Service Fund as of December 31, 2014.				
(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, 2014:

Description	Date of Issue	Maturity Date	Amount Originally Issued	Beginning Outstanding Debt	Amount Issued	Amount to be Redeemed - 12/1	Ending Outstanding Debt
Governmental Activity							
General Obligation Bonds							
2005 Refunding	11-Apr-05	I-Dec-17	\$ 5,670,000	\$ 2,220,000	\$ -	\$ 580,000	\$ 1,640,000
2007 - Series A	25-Jul-07	I-Dec-29	3,575,000	3,575,000	-	-	3,575,000
2007 Series C	I-Dec-07	I-Dec-27	3,065,000	3,065,000	-	-	3,065,000
2007 Series D	I-Dec-07	I-Dec-15	1,015,000	1,015,000	-	665,000	350,000
2009 Series A	24-Aug-09	I-Dec-25	14,685,000	14,685,000	-	-	14,685,000
2009 Series B	24-Aug-09	I-Dec-34	7,760,000	7,760,000	-	-	7,760,000
2012 Series A	20-Nov-12	I-Dec-37	6,250,000	6,115,000	-	145,000	5,970,000
2012 Series B (Taxable)	20-Nov-12	I-Dec-37	7,880,000	7,600,000	-	-	7,600,000
Subtotal			49,900,000	46,035,000	-	1,390,000	44,645,000
Revenue Bond							
2011 Local Option Sales and	11-Jul-11	I-Oct-37	5,885,000	5,640,000	-	145,000	5,495,000
Subtotal			5,885,000	5,640,000	-	145,000	5,495,000
Other Debt							
Public Works Trust Fund Loans							
PW-97-791-033	1-Jul-98	1-Jul-17	1,240,991	266,158	-	66,541	199,617
PW-00-691-059	1-Jul-01	1-Jul-20	345,508	127,296	-	18,183	109,113
PW-00-691-060	1-Jul-01	1-Jul-20	665,280	249,698	-	35,672	214,026
PW-00-691-058	1-Jul-02	1-Jul-20	495,132	205,028	-	29,290	175,738
PW-05-691-PRE-145	1-Jul-06	1-Jul-25	766,983	498,658	-	41,553	457,105
Subtotal			3,513,894	1,346,838	-	191,239	1,155,599
Total Governmental Activity General Obligation Bonds & Other Debt			\$ 59,298,894	\$ 53,021,838	\$ -	\$ 1,726,239	\$ 51,295,599
Business-type Activity							
Other Debt							
Public Works Trust Fund Loans							
PW-97-791-033	1-Jul-98	1-Jul-17	641,009	137,481	-	34,369	103,112
PW-00-691-059	1-Jul-01	1-Jul-20	334,492	123,234	-	17,606	105,628
PW-00-691-060	1-Jul-01	1-Jul-20	294,720	110,617	-	15,802	94,815
PW-00-691-058	1-Jul-02	1-Jul-20	136,012	56,321	-	8,045	48,276
PW-05-691-PRE-145	1-Jul-06	1-Jul-25	99,762	64,859	-	5,407	59,452
Subtotal			1,505,995	492,512	-	81,229	411,283
Total Business-type Activity Other Debt			\$ 1,505,995	\$ 492,512	\$ -	\$ 81,229	\$ 411,283

The following is a summary of debt service requirements to maturity as of December 31, 2014:

GENERAL OBLIGATION BONDS

Year	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2015	1,290,000	2,284,286	3,574,286	-	-	-
2016	1,130,000	2,231,168	3,361,168	-	-	-
2017	1,165,000	2,191,783	3,356,783	-	-	-
2018	1,215,000	2,145,638	3,360,638	-	-	-
2019-2023	7,025,000	9,777,094	16,802,094	-	-	-
2024-2028	9,185,000	7,612,776	16,797,776	-	-	-
2029-2033	11,730,000	5,033,703	16,763,703	-	-	-
2034-2037	11,905,000	1,543,337	13,448,337	-	-	-
Totals	\$ 44,645,000	\$ 32,819,785	\$ 77,464,785	\$ -	\$ -	\$ -

BLIC WORKS TRUST FUND LOANS

Year	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2015	191,239	9,269	200,508	81,229	3,816	85,045
2016	191,239	7,566	198,805	81,229	3,031	84,260
2017	191,239	5,860	197,099	81,229	2,246	83,475
2018	124,697	4,156	128,853	46,861	1,460	48,321
2019-2023	374,053	7,689	381,742	109,943	1,919	111,862
2024-2025	83,132	620	83,752	10,792	81	10,873
Totals	\$ 1,155,599	\$ 35,160	\$ 1,190,759	\$ 411,283	\$ 12,553	\$ 423,836

F REVENUE BOND

Year	Governmental Activities			Governmental Activities		
	Principal	Interest	Total	Principal	Interest	Total
2015	150,000	245,913	395,913	-	-	-
2016	155,000	241,413	396,413	-	-	-
2017	160,000	236,763	396,763	-	-	-
2018	165,000	231,963	396,963	-	-	-
2019-2023	910,000	1,072,540	1,982,540	-	-	-
2024-2028	1,125,000	859,102	1,984,102	-	-	-
2029-2033	1,420,000	567,614	1,987,614	-	-	-
2034-2035	1,410,000	180,750	1,590,750	-	-	-
Totals	\$ 5,495,000	\$ 3,886,321	\$ 9,526,321	\$ -	\$ -	\$ -

Exhibit 6 – 2015-2016 Adopted Salary Ranges

Position Title	2014 ADOPTED Salary Range		2015 ADOPTED Salary Range		2016 ADOPTED Salary Range	
	Entry	High	Entry	High	Entry	High
City Manager	Set by Resolution		Set by Resolution		Set by Resolution	
Executive Director/Assistant City Manager	\$8,672	\$11,248	\$8,932	\$11,754	\$9,155	\$12,048
City Attorney	\$8,672	\$11,248	\$8,932	\$11,754	\$9,155	\$12,048
Planning & Development Services Director	\$7,665	\$10,176	\$8,400	\$11,054	\$8,610	\$11,330
Public Works & Parks Director	\$7,665	\$10,176	\$8,400	\$11,054	\$8,610	\$11,330
Finance Director	\$7,665	\$10,176	\$8,400	\$11,054	\$8,610	\$11,330
City Engineer	\$7,665	\$10,176	\$7,895	\$10,388	\$8,092	\$10,648
Deputy Finance Director/Asst. Finance Director	\$6,569	\$8,570	\$6,800	\$8,948	\$6,970	\$9,172
Assistant Development Services Director	\$6,569	\$8,570	\$6,800	\$8,948	\$6,970	\$9,172
Communications/IT Manager	\$6,569	\$8,570	\$6,800	\$8,948	\$6,970	\$9,172
Assistant City Engineer	\$6,569	\$8,570	\$6,766	\$8,903	\$6,935	\$9,126
Principal Planner	\$6,259	\$8,034	\$6,447	\$8,484	\$6,608	\$8,696
Fire Marshal	N/A	N/A	\$6,384	\$8,401	\$6,544	\$8,611
Building Official/Sr. Building Inspector	\$5,358	\$7,055	\$6,447	\$8,484	\$6,608	\$8,696
Human Resources Manager	\$5,358	\$7,055	\$6,447	\$8,484	\$6,608	\$8,696
Public Safety Manager	\$5,358	\$7,055	\$5,600	\$7,369	\$5,740	\$7,553
Network Administrator	\$5,358	\$7,055	\$5,600	\$7,369	\$5,740	\$7,553
City Clerk	\$5,358	\$7,055	\$5,600	\$7,369	\$5,740	\$7,553
Recreation Manager	\$5,358	\$7,055	\$5,600	\$7,369	\$5,740	\$7,553
Operations Manager	N/A	N/A	\$5,519	\$7,263	\$5,657	\$7,445
Sr. Plans Examiner/Building Inspector	\$5,358	\$7,055	\$5,519	\$7,263	\$5,657	\$7,445
Senior Planner	\$5,358	\$7,055	\$5,519	\$7,263	\$5,657	\$7,445
Project Engineer	\$4,975	\$6,298	\$5,400	\$7,107	\$5,535	\$7,285
Management Analyst	\$4,097	\$5,184	\$5,400	\$7,107	\$5,535	\$7,285
Plans Examiner	\$4,975	\$6,298	\$5,124	\$6,743	\$5,252	\$6,912
Recreation Supervisor	\$4,975	\$6,298	\$5,124	\$6,743	\$5,252	\$6,912
Plans Examiner	\$4,975	\$6,298	\$5,124	\$6,743	\$5,252	\$6,912
Executive Assistant	\$4,472	\$5,884	\$4,606	\$6,061	\$4,721	\$6,213
Code Enforcement Officer/Building Inspector	\$4,447	\$5,631	\$4,606	\$6,061	\$4,721	\$6,213
Payroll & Benefits Supervisor	\$4,447	\$5,631	\$4,580	\$6,032	\$4,695	\$6,183
Paralegal	\$4,447	\$5,631	\$4,580	\$6,032	\$4,695	\$6,183
Deputy City Clerk	\$4,447	\$5,631	\$4,580	\$6,032	\$4,695	\$6,183
Administrative Assistant	\$4,447	\$5,631	\$4,580	\$6,032	\$4,695	\$6,183
Project/Program Assistant	\$4,447	\$5,631	\$4,580	\$6,032	\$4,695	\$6,183
Communications/I.T. Technician	N/A	N/A	\$4,300	\$5,658	\$4,408	\$5,799
Engineering Technician	\$4,097	\$5,184	\$4,300	\$5,658	\$4,408	\$5,799
Permit Coordinator	N/A	N/A	\$4,300	\$5,658	\$4,408	\$5,799
Recreation Coordinator	\$4,097	\$5,184	\$4,300	\$5,658	\$4,408	\$5,799
Sr. Specialist (Fin, Office, etc.)	\$4,097	\$5,184	\$4,220	\$5,554	\$4,326	\$5,693
Assistant Planner	\$4,097	\$5,184	\$4,220	\$5,554	\$4,326	\$5,693
Parks Maintenance Lead	\$3,804	\$4,813	\$4,220	\$5,554	\$4,326	\$5,693
Specialist (Permit, Recreation, Finance, etc.)	\$3,804	\$4,813	\$4,000	\$5,263	\$4,100	\$5,395
Technician II (Parks, Facility, Clerk, etc.)	\$3,300	\$4,179	\$3,400	\$4,473	\$3,485	\$4,585
Technician I (Parks, Facility, Clerk, etc.)	\$3,001	\$3,799	\$3,300	\$4,342	\$3,383	\$4,451
Office Assistant	\$2,727	\$3,452	\$2,808	\$3,694	\$2,878	\$3,786
Temp. Assistant (Clerical, Rec, etc.)	Min. Wage	\$15.00/hr	Min. Wage	\$15.00/hr	Min. Wage	\$15.00/hr
Crew Chief	Set by contract		Set by contract		Set by contract	
Maintenance Worker (Lead, I,II,III)	Set by contract		Set by contract		Set by contract	
Mayor	Set by separate ordinance		Set by separate ordinance		Set by separate ordinance	
City Council member	Set by separate ordinance		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.

Meets 1st & 3rd Wednesday of each month, 7:00 p.m. - Town Hall Meeting Room, City Hall

Parks & Recreation Commission - 7 members

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

Meets 2nd Thursday of each month, 6:30 p.m. – Town Hall Meeting Room, City Hall

Community Oriented Public Safety Commission – 9 voting members/2 nonvoting members/1 staff

Purpose: The purpose of the commission is to advise the City Council regarding public safety issues and to serve as a clearinghouse and forum through which businesses, groups, block watches, apartment complexes, and citizens voice their public safety concerns and ideas.

Meets 3rd Thursday of each month, 6:00 p.m. – Town Hall Meeting Room, City Hall

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.

Meets 4th Thursday of each month, 7:30 a.m. – Town Hall Meeting Room, City Hall

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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 of time.

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

PROPRIETARY FUNDS. Recipients of goods or services pay directly to these funds. Revenues are recorded at the time services are provided, and all expenses incurred in earning the revenues are recorded in

the same period. As a result, there is a direct cause and effect relationship between revenue and expenses in these funds.

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

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

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

RESIDUAL EQUITY TRANSFER. Nonrecurring 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
PWTFLL	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

