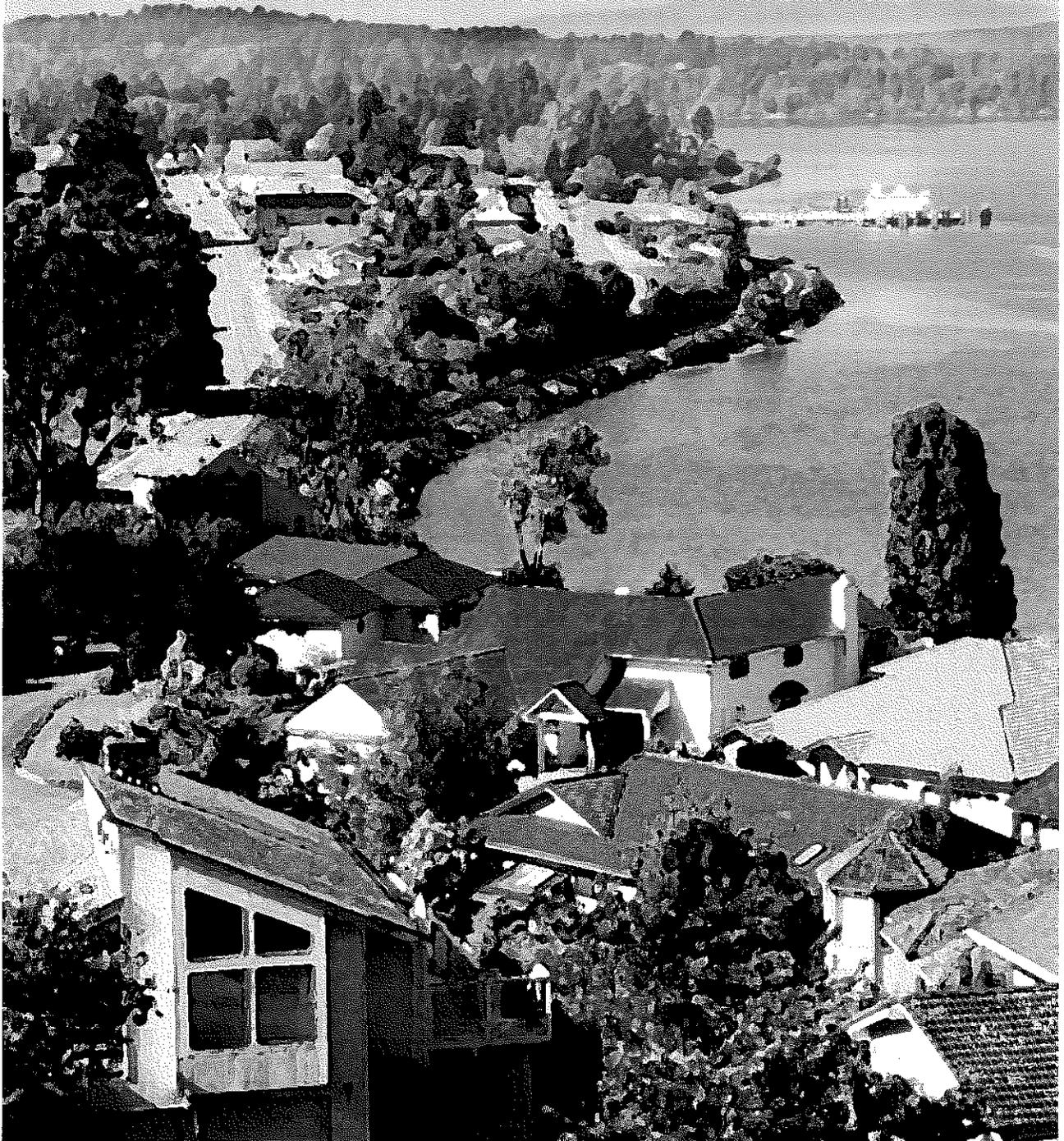


Town of Steilacoom
Biennial Budget
2017—2018





TOWN OF STEILACOOM 2017-2018 BIENNIAL BUDGET

A Collaborative Effort Involving Elected Officials, Town Staff and the Residents of
Steilacoom

Elected Officials

Ron Lucas
Fred Crumley
Pete Franklin
Nancy Henderson
Marion Smith
Steve Stovall

Mayor
Councilman
Councilman
Councilman
Councilman
Councilman

Administration

Paul Loveless
Mark Burlingame
TJ Rodriguez
Lawrence Hoffman

Town Administrator
Public Works Director
Public Safety Director
Town Attorney

TOWN OF STEILACOOM 2017-2018 BIENNIAL BUDGET

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Office of Administration

Mayor Ron Lucas

September 30, 2016

Dear Residents of Steilacoom and Town Council Members:

I am submitting for your review and input the 2017-2018 Biennium Budget which is balanced and contains a financial strategy to fund planned infrastructure upgrades and projects a strong reserve balance to allow funding of capital project opportunities. The 2015-2016 Biennium Budget was executed successfully. The Town Council and staff deserve great credit for all the work completed, the flexibility in adjusting to new project opportunities, and continuing the support for strong, conservative fiscal stewardship. Past attention and diligence in budgeting has allowed the Town of Steilacoom to continue in a strong financial position.

The Town's mission remains the same: to create a highly livable community by working in partnership with our citizenry to blend and balance the following budget principles:

1. Provide high levels of police, fire, and emergency medical services (EMS)
2. Build and maintain adequate infrastructure
3. Deliver quality public service and preserve the character of the Town

The enclosed 2017-2018 Biennium Budget has again been shaped to continue the previous budgets' strategy and philosophy. Included within the budget are resource allocations to continue contracting for fire and EMS service with West Pierce Fire and Rescue. While our Town infrastructure is in very serviceable condition, additional resources have been allocated to further improve long term reliability.

The budget process is a collaborative effort including the Mayor, Town Council, Staff, and citizen input and ensures that the Town of Steilacoom will operate in financial balance. Our financial goals remain the same:

1. Live within our means
2. Do not pay for ongoing expenditures with one-time revenue
3. Maintain a strong General fund reserve and adequate contingency reserves
4. Include sufficient maintenance and replacement funds to properly maintain capital facilities and equipment

I believe the attached 2017-2018 Biennium Budget provides the plan to achieve those goals.

Sincerely,



Ron Lucas, Mayor

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TOWN OF STEILACOOM 2017-2018 BIENNIAL BUDGET

VISIONS AND GOALS

The Town of Steilacoom's 2017-2018 Budget follows the visions and goals established by prior Councils and updated by the current Council. The emphasis continues to be to provide high quality services to the public in an era of growing requirements and diminishing resources. Town staff focuses on providing legally mandated "core" services.

Specific guidance followed in preparing the 2017-2018 Biennium Budget were:

1. Produce a Balanced Operating Budget for 2017-2018 timeframe. Refine the strategy for keeping revenues and expenses in line without exhausting General Fund cash reserves while still allowing for contingencies and revenue fluctuations.
2. Prepare for and assume little external funding (grants) would be received.
3. Ensure the respective utility rate structures cover all operating and capital costs.

Stewardship of citizens' funds is crucial. The following table reflects the requested property tax levy rates or utility rate modification proposals.

REQUESTED FOR 2017 - 2018
General Property Tax Levy Increase 1% (Restricted by voter approved Initiative).
EMS – Maintain rate at or below the 50 cents per \$1,000 Specific funds to support Public Safety. Second year of EMS levy approved by voters. Restricted by Initiative and estimated EMS costs.

Electric Utility
4% rate increase proposed to cover the 5.9% rate increase from BPA which went into effect October 1, 2015, and other cost increases..
Sewer Utility
2% rate increase for 2017 and 2018 proposed to cover the anticipated rate increases from Pierce County to the Town to process sewer (anticipated yearly increases) and to cover other costs.
Storm Drain Utility
2% rate increase effective January 1, 2016, to cover increasing costs. An additional rate increase may be needed in 2017.
Water Utility
2% rate increase effective January 1, 2016, to cover increasing costs. An additional rate increase may be needed in 2017.

The budget process and final results are truly a collaborative effort involving the residents, Council, Mayor and staff. Together we will preserve Steilacoom as we look towards a promising future..

BIENNIAL BUDGET ADOPTION PROCEDURES

The Town's budget process and time limits under which the budget must be prepared are defined by the Revised Code of Washington (RCW) 35A.34. The provisions include various requirements for Department Heads and Municipal Officials to provide detailed estimates of revenues and expenditures to the Chief Administrative Officer (CAO). Organized as a 4th Class Town, the CAO is the Mayor.

The Mayor has designated the Town Administrator as the point of contact for either calculating or coordinating the receipt of the estimated revenue and expenditure information and presenting this information to the Town Council for discussion at study/work sessions in anticipation of the formal preliminary budget being presented in accordance with statute on October 1.

A minimum of two (2) public hearings are required to be held on the budget allowing additional citizen input and refinements to occur. Formal adoption of the budget is required by December 31.

The Town's actions and timelines taken to prepare and approve the 2017-2018 Biennial Budget in compliance with the statutory requirements were:

June – September, 2016:

Mayor and Town Administrator provided interim financial projections and option analysis. Staff presents preliminary departmental budget information to Mayor and Council highlighting the Departments' missions, significant accomplishments, goals and objectives and critical issues for the 2017 -2018 biennium.

October/November – 2016:

The proposed preliminary 2017-2018 budget prepared, printed, and filed with the Town Clerk on October 1, 2016.

Council received the proposed preliminary budget and conducts two (2) public hearings on the 2017-2018 Biennium Budget.

Council adopts by ordinance the 2017-2018 Biennium Budget.

Two public hearing on modifying the existing 2015-2016 budget also held and the enabling ordinance adopted.

December – 2016:

The final budget, as adopted, is published and distributed.

BUDGET AMENDMENT PROCEDURES

The Town Administrator is authorized to transfer budgeted amounts between departments or activities within any fund; however, the Town Council must approve any revisions that alter the total expenditures of a fund. As a matter of practice, the Administrator notifies the Mayor and Council of any significant shifts of resources and obtains the concurrence of the Mayor and Council.

When the Town Council determines it is in the best interest of the Town to increase or decrease the appropriations for a particular fund, it may do so following two (2) public hearings and adopting by ordinance approved by a simple majority of the Council.

The Mayor, Council and Staff although fully aware of the legal restrictions governing the appropriation of public funds view the budget as a living, breathing plan which must be flexible enough to be a true management tool in a fluid environment.

REVENUE BUDGET ASSUMPTIONS

The 2015-2016 Biennium Budget assumes the following.

Property and Utility Taxes:

Property Taxes were initially proposed to be increased by the statutory maximum of 1% adjusted for new construction and improvements. No new or increased utility taxes are proposed. The current rates are at 6% except for the cable TV franchise, which is at 5%.

Licenses and Fees:

No increases in licenses or fees were calculated into the budget, however, staff on an on-going basis, reviews and modifies fees to ensure all licenses and fees recover the costs of providing the associated services are being fully recovered.

Intergovernmental Revenues:

The budget assumes only limited assistance through special purpose, focused, grants is received.

Charges for Services:

Increases are anticipated for utility rate increases in 2017. Staff on an on-going basis reviews and modifies charges to ensure all the costs of providing the associated services are being fully recovered.

Fines and Forfeitures:

No increases proposed (rates are predominately established at the State level).

Miscellaneous Revenues:

This classification accounts for revenues that do not meet the general criteria for the other classifications.

Interfund Transfers:

This classification accounts for funds transferred between funds within the overall government and is dependant largely on the extent of capital construction, debt service, or cost recoveries that are projected for the budget period.

Other Non-Revenues:

The Town acts in a fiduciary capacity for monies collected on behalf of and remitted to other governments. These monies, in addition to utility deposits, are accounted for within this classification. No major changes are proposed for these items.

EXPENDITURE BUDGET ASSUMPTIONS

The 2017-2018 Biennium Budget assumes the following.

Personnel Costs:

This classification covers all wages and benefits provided to employees. Cost of living increases have been included for represented groups in addition to benefit cost increases.

Commodities:

This grouping includes tangible goods received by the Town, which are necessary to perform Town operations. Within the electrical and water utilities, this includes purchased power and water costs.

Contractual Services:

This grouping includes services provided to the Town, which are necessary to perform Town operations. Within the sewer utility, this includes treatment services provided by Pierce County.

Capital:

This classification includes both major and minor capital expenditures (items usually lasting more than one year) built, purchased, or contracted for by the Town.

The capital construction program consists of utility related infrastructure replacement along with street related improvements. One-time projects other than utility or infrastructure related are discussed with the Council and either funded or not funded on an as-needed basis.

Council funds the utility improvements through rates setting aside funds to cash-finance the improvements. Street related projects are funded through either gas tax funds, grants, or local one-time funds provided by the Council. Non-utility one-time projects are funded through either General Fund monies, REET funds, or funds set aside for building repairs.

Vehicle and equipment replacements are funded through replacement charges being levied against the utilizing department and cash being physically held within the Central Services Fund. Replacement charges are established based upon the estimated life of the vehicle or major piece of equipment, estimate cost of the item and other relevant information.

Debt Service:

The Town has no outstanding external debt.

Interfund Transfers:

This classification accounts for funds transferred between funds within the overall government and is dependant largely on the extent of capital construction, debt service, or cost recoveries that are projected for the budget period.

Other:

Depreciation, bad debt write-offs, and other items, which did not meet the general guidelines for the other categories, are accounted for within this grouping. No major changes are projected for any of these items during the budget period.

Non-Expenditures:

The Town acts in a fiduciary capacity for monies collected on behalf of and remitted to other governments. These monies are accounted for within this classification. No major changes are proposed for these items.

FISCAL INTEGRITY

The Town's elected officials, staff, and residents are committed to maintaining the fiscal integrity of the Town. This budget reflects qualitative choices and sacrifices made during prior years and continued emphasis towards maintaining Steilacoom's quality of life and infrastructure. Town management's intent is to maximize the level of public services while minimizing costs and the use of debt.

Ongoing operating program costs may not exceed the amount of ongoing revenues to finance those costs unless the Town Council grants specific approval.

Cash balances in excess of the amount required to maintain strategic reserves or those amounts dedicated for specific purposes may be used to fund one-time or non-recurring costs.

**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
PROJECTED CASH FLOW SUMMARY**

	<u>CASH BALANCE 1/1/2017</u>	<u>ESTIMATED SOURCES</u>	<u>ESTIMATED USES</u>	<u>NON-CASH ADJUSTMENTS</u>	<u>CASH BALANCE 12/31/2017</u>
GENERAL GOVERNMENTAL FUNDS					
General	3,181,765	5,160,772	5,208,033		3,134,504
Subtotal	<u>3,181,765</u>	<u>5,160,772</u>	<u>5,208,033</u>	<u>0</u>	<u>3,134,504</u>
SPECIAL REVENUE FUNDS					
Parks Enhancement	343,605	47,000	62,000		328,605
Subtotal	<u>343,605</u>	<u>47,000</u>	<u>62,000</u>	<u>0</u>	<u>328,605</u>
CAPITAL PROJECT FUNDS					
Capital Project	4,255,837	1,122,483	1,888,000		3,490,320
Subtotal	<u>4,255,837</u>	<u>1,122,483</u>	<u>1,888,000</u>	<u>0</u>	<u>3,490,320</u>
PROPRIETARY FUNDS					
Electric Utility	517,840	2,697,522	3,720,018	300,000	(204,656)
Electric Utility Capital Projects/Reserve	0	286,800	286,000		800
Water Utility	1,566,164	1,101,900	1,203,989	93,000	1,557,075
Sewer Utility	1,612,210	3,147,661	3,116,971	242,000	1,884,900
Joint Facilities	157,030	1,500			168,530
Water Utility Capital Projects/Reserve	541,477	162,680	460,000		244,157
Sewer Utility Capital Projects/Reserve	1,211,811	268,210	260,000		1,220,021
Storm Drain Utility	207,769	626,658	783,997	115,950	166,380
Storm Drain Capital Projects/Reserve	916,231	257,250	250,000		923,481
Subtotal	<u>6,740,532</u>	<u>8,550,181</u>	<u>10,080,975</u>	<u>750,950</u>	<u>5,960,688</u>
INTERNAL SERVICE FUND					
Central Services	944,360	659,092	782,395	110,000	931,057
Subtotal	<u>944,360</u>	<u>659,092</u>	<u>782,395</u>	<u>110,000</u>	<u>931,057</u>
OTHER FUNDS					
Customer Utility Deposit	192,412	100,000	100,000		192,412
Subtotal	<u>192,412</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>192,412</u>
TOTAL	<u>15,658,511</u>	<u>15,639,528</u>	<u>18,121,403</u>	<u>860,950</u>	<u>14,037,586</u>

**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
PROJECTED CASH FLOW SUMMARY**

CASH BALANCE 1/1/2018	ESTIMATED SOURCES	ESTIMATED USES	NON-CASH ADJUSTMENTS	CASH BALANCE 12/31/2018	
					GENERAL GOVERNMENTAL FUNDS
3,134,504	5,211,696	5,321,508		3,024,692	General
<u>3,134,504</u>	<u>5,211,696</u>	<u>5,321,508</u>	0	<u>3,024,692</u>	Subtotal
					SPECIAL REVENUE FUNDS
328,605	47,000	52,000		323,605	Parks Enhancement
<u>328,605</u>	<u>47,000</u>	<u>52,000</u>	0	<u>323,605</u>	Subtotal
					CAPITAL PROJECT FUNDS
3,490,320	1,941,483	2,500,000		2,931,803	Capital Project
<u>3,490,320</u>	<u>1,941,483</u>	<u>2,500,000</u>	0	<u>2,931,803</u>	Subtotal
					PROPRIETARY FUNDS
(204,656)	2,697,522	3,672,245	300,000	(879,379)	Electric Utility
800	218,800	190,000		29,600	Electric Utility Capital Proj/Reserve
1,557,075	1,123,014	1,236,238	98,000	1,541,851	Water Utility
1,884,900	3,215,080	3,208,562	252,000	2,143,418	Sewer Utility
168,530	1,500			170,030	Joint Facilities
244,157	162,680	295,000		111,837	Water Utility Capital Proj/Reserve
1,220,021	266,210	490,000		996,231	Sewer Utility Capital Proj/Reserve
166,380	623,850	771,633	120,950	139,547	Storm Drain Utility
923,481	257,250	515,000		665,731	Storm Drain Capital Proj/Reserve
<u>5,960,688</u>	<u>8,565,906</u>	<u>10,378,678</u>	<u>770,950</u>	<u>4,918,866</u>	Subtotal
					INTERNAL SERVICE FUND
931,057	663,950	799,611	120,000	915,396	Central Services
<u>931,057</u>	<u>663,950</u>	<u>799,611</u>	<u>120,000</u>	<u>915,396</u>	Subtotal
					OTHER FUNDS
192,412	100,000	100,000		192,412	Customer Utility Deposit
<u>192,412</u>	<u>100,000</u>	<u>100,000</u>	0	<u>192,412</u>	Subtotal
<u>14,037,586</u>	<u>16,530,035</u>	<u>19,151,797</u>	<u>890,950</u>	<u>12,306,774</u>	TOTAL

**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
2017 SOURCES BY FUND AND CATEGORY**

	TAXES	LICENSES/ FEES	INTGOVT REVENUES	CHARGES FOR SERVICES	FINES & FORFEITS
GENERAL GOVERNMENTAL FUNDS					
General	3,442,754	136,600	96,714	357,224	66,000
Subtotal	3,442,754	136,600	96,714	357,224	66,000
SPECIAL REVENUE FUNDS					
Parks Enhancement	46,000				
Subtotal	46,000	0	0	0	0
CAPITAL PROJECT FUNDS					
Capital Project	268,583			87,900	
Subtotal	268,583	0	0	87,900	0
PROPRIETARY FUNDS					
Electric Utility				2,686,522	
Electric Utility Capital Projects/Reserve				18,500	
Water Utility				1,089,900	
Sewer Utility				3,109,161	
Joint Facilities					
Water Utility Capital Projects/Reserve				11,880	
Sewer Utility Capital Projects/Reserve				14,210	
Storm Drain Utility			30,000	596,658	
Storm Drain Capital Projects/Reserve				3,250	
Subtotal	0	0	30,000	7,530,081	0
INTERNAL SERVICE FUND					
Central Services				649,592	
Subtotal	0	0	0	649,592	0
OTHER FUNDS					
Customer Utility Deposit					
Subtotal	0	0	0	0	0
TOTAL	3,757,337	136,600	126,714	8,624,797	66,000

**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
2017 SOURCES BY FUND AND CATEGORY**

MISC. REVENUES	TOTAL OPERATING REVENUES	INTERFUND TRANSFERS	OTHER NON- REVENUES	TOTAL SOURCES	
GENERAL GOVERNMENTAL FUNDS					
385,114	4,484,406	608,766	67,600	5,160,772	General
<u>385,114</u>	<u>4,484,406</u>	<u>608,766</u>	<u>67,600</u>	<u>5,160,772</u>	Subtotal
SPECIAL REVENUE FUNDS					
1,000	47,000			47,000	Parks Enhancement
<u>1,000</u>	<u>47,000</u>	<u>0</u>	<u>0</u>	<u>47,000</u>	Subtotal
CAPITAL PROJECT FUNDS					
	0				
20,000	376,483	746,000		1,122,483	Capital Project
<u>20,000</u>	<u>376,483</u>	<u>746,000</u>	<u>0</u>	<u>1,122,483</u>	Subtotal
PROPRIETARY FUNDS					
11,000	2,697,522			2,697,522	Electric Utility
300	18,800	268,000		286,800	Electric Utility Capital Projects/Reserve
12,000	1,101,900			1,101,900	Water Utility
7,500	3,116,661		31,000	3,147,661	Sewer Utility
1,500	1,500			1,500	Joint Facilities
800	12,680	150,000		162,680	Water Utility Capital Projects/Reserve
4,000	18,210	250,000		268,210	Sewer Utility Capital Projects/Reserve
	626,658			626,658	Storm Drain Utility
4,000	7,250	250,000		257,250	Storm Drain Capital Projects/Reserve
<u>41,100</u>	<u>7,601,181</u>	<u>918,000</u>	<u>31,000</u>	<u>8,550,181</u>	Subtotal
INTERNAL SERVICE FUND					
	0				
9,500	659,092			659,092	Central Services
<u>9,500</u>	<u>659,092</u>	<u>0</u>	<u>0</u>	<u>659,092</u>	Subtotal
OTHER FUNDS					
	0		100,000	100,000	Customer Utility Deposit
<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	Subtotal
<u><u>456,714</u></u>	<u><u>13,168,162</u></u>	<u><u>2,272,766</u></u>	<u><u>198,600</u></u>	<u><u>15,639,528</u></u>	TOTAL

**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
2017 USES BY FUND AND CATEGORY**

	PERSONNEL	COMMODITIES	CONTRACTUAL	CAPITAL	DEBT SERVICE
GENERAL GOVERNMENTAL FUNDS					
General	3,065,850	201,850	1,764,060	108,673	
Subtotal	3,065,850	201,850	1,764,060	108,673	0
SPECIAL REVENUE FUNDS					
Parks Enhancement		52,000	10,000		
Subtotal	0	52,000	10,000	0	0
CAPITAL PROJECT FUNDS					
Capital Project				1,888,000	
Subtotal	0	0	0	1,888,000	0
PROPRIETARY FUNDS					
Electric Utility	613,959	1,852,700	469,359	15,138	
Electric Utility Capital Projects/Reserve					
Water Utility	349,059	218,543	220,284	3,425	
Sewer Utility	275,219	19,900	2,114,476	7,696	
Joint Facilities					
Water Utility Capital Projects/Reserve				260,000	
Sewer Utility Capital Projects/Reserve				8,507	
Storm Drain Utility	189,853	11,250	147,141	250,000	
Storm Drain Capital Projects/Reserve					
Subtotal	1,428,090	2,102,393	2,951,260	544,766	0
INTERNAL SERVICE FUND					
Central Services	198,440	77,400	206,270	190,285	
Subtotal	198,440	77,400	206,270	190,285	0
OTHER FUNDS					
Customer Utility Deposit					
Subtotal	0	0	0	0	0
TOTAL	4,692,380	2,433,643	4,931,590	2,731,724	0

**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
2017 USES BY FUND AND CATEGORY**

INTERFUND TRANSFERS	OTHER	NON- EXPENDITURES	TOTAL USES	
				GENERAL GOVERNMENTAL FUNDS
		67,600	5,208,033	General
0	0	67,600	5,208,033	Subtotal
				SPECIAL REVENUE FUNDS
			62,000	Parks Enhancement
0	0	0	62,000	Subtotal
				CAPITAL PROJECT FUNDS
			1,888,000	Capital Project
0	0	0	1,888,000	Subtotal
				PROPRIETARY FUNDS
468,862	300,000		3,720,018	Electric Utility
286,000			286,000	Electric Utility Capital Projects/Reserve
319,678	93,000		1,203,989	Water Utility
426,680	242,000	31,000	3,116,971	Sewer Utility
			0	Joint Facilities
460,000			460,000	Water Utility Capital Projects/Reserve
			260,000	Sewer Utility Capital Projects/Reserve
311,546	115,700		783,997	Storm Drain Utility
			250,000	Storm Drain Capital Projects/Reserve
2,272,766	750,700	31,000	10,080,975	Subtotal
				INTERNAL SERVICE FUND
	110,000		782,395	Central Services
0	110,000	0	782,395	Subtotal
				OTHER FUNDS
		100,000	100,000	Customer Utility Deposit
0	0	100,000	100,000	Subtotal
2,272,766	860,700	198,600	18,121,403	TOTAL

**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
2018 SOURCES BY FUND AND CATEGORY**

	TAXES	LICENSES/ FEES	INTGOVT REVENUES	CHARGES FOR SERVICES	FINES & FORFEITS
GENERAL GOVERNMENTAL FUNDS					
General	3,493,065	136,600	95,753	361,391	66,000
Subtotal	<u>3,493,065</u>	<u>136,600</u>	<u>95,753</u>	<u>361,391</u>	<u>66,000</u>
SPECIAL REVENUE FUNDS					
Parks Enhancement	46,000				
Subtotal	<u>46,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CAPITAL PROJECT FUNDS					
Capital Project	268,583		1,565,000	87,900	
Subtotal	<u>268,583</u>	<u>0</u>	<u>1,565,000</u>	<u>87,900</u>	<u>0</u>
PROPRIETARY FUNDS					
Electric Utility				2,686,522	
Electric Utility Capital Projects/Reserve				18,500	
Water Utility				1,111,014	
Sewer Utility				3,176,580	
Joint Facilities					
Water Utility Capital Projects/Reserve				11,880	
Sewer Utility Capital Projects/Reserve				14,210	
Storm Drain Utility				623,850	
Storm Drain Capital Projects/Reserve				3,250	
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,645,806</u>	<u>0</u>
INTERNAL SERVICE FUND					
Central Services				654,450	
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>654,450</u>	<u>0</u>
OTHER FUNDS					
Customer Utility Deposit					
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>3,807,648</u>	<u>136,600</u>	<u>1,660,753</u>	<u>8,749,547</u>	<u>66,000</u>

**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
2018 SOURCES BY FUND AND CATEGORY**

MISC. REVENUES	TOTAL OPERATING REVENUES	INTERFUND TRANSFERS	OTHER NON- REVENUES	TOTAL SOURCES	
GENERAL GOVERNMENTAL FUNDS					
385,616	4,538,425	605,671	67,600	5,211,696	General
385,616	4,538,425	605,671	67,600	5,211,696	Subtotal
SPECIAL REVENUE FUNDS					
1,000	47,000			47,000	Parks Enhancement
1,000	47,000	0	0	47,000	Subtotal
CAPITAL PROJECT FUNDS					
20,000	1,941,483			1,941,483	Capital Project
20,000	1,941,483	0	0	1,941,483	Subtotal
PROPRIETARY FUNDS					
11,000	2,697,522			2,697,522	Electric Utility
300	18,800	200,000		218,800	Electric Utility Capital Projects/Reserve
12,000	1,123,014			1,123,014	Water Utility
7,500	3,184,080		31,000	3,215,080	Sewer Utility
1,500	1,500			1,500	Joint Facilities
800	12,680	150,000		162,680	Water Utility Capital Projects/Reserve
2,000	16,210	250,000		266,210	Sewer Utility Capital Projects/Reserve
	623,850			623,850	Storm Drain Utility
4,000	7,250	250,000		257,250	Storm Drain Capital Projects/Reserve
39,100	7,684,906	850,000	31,000	8,565,906	Subtotal
INTERNAL SERVICE FUND					
9,500	663,950			663,950	Central Services
9,500	663,950	0	0	663,950	Subtotal
OTHER FUNDS					
	0		100,000	100,000	Customer Utility Deposit
0	0	0	100,000	100,000	Subtotal
455,216	14,875,764	1,455,671	198,600	16,530,035	TOTAL

**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
2018 USES BY FUND AND CATEGORY**

	PERSONNEL	COMMODITIES	CONTRACTUAL	CAPITAL	DEBT SERVICE
GENERAL GOVERNMENTAL FUNDS					
General	3,171,049	202,850	1,786,336	93,673	
Subtotal	3,171,049	202,850	1,786,336	93,673	0
SPECIAL REVENUE FUNDS					
Parks Enhancement		52,000			
Subtotal	0	52,000	0	0	0
CAPITAL PROJECT FUNDS					
Capital Project				2,500,000	
Subtotal	0	0	0	2,500,000	0
PROPRIETARY FUNDS					
Electric Utility	628,460	1,852,700	477,917	15,138	
Electric Utility Capital Projects/Reserve				190,000	
Water Utility	359,422	224,428	234,785	3,425	
Sewer Utility	282,941	20,150	2,185,725	7,696	
Joint Facilities					
Water Utility Capital Projects/Reserve				295,000	
Sewer Utility Capital Projects/Reserve				490,000	
Storm Drain Utility	195,402	11,250	123,361	8,507	
Storm Drain Capital Projects/Reserve				515,000	
Subtotal	1,466,225	2,108,528	3,021,788	1,524,766	0
INTERNAL SERVICE FUND					
Central Services	204,036	77,400	207,890	190,285	
Subtotal	204,036	77,400	207,890	190,285	0
OTHER FUNDS					
Customer Utility Deposit					
Subtotal	0	0	0	0	0
TOTAL	4,841,310	2,440,778	5,016,014	4,308,724	0

**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
2018 USES BY FUND AND CATEGORY**

INTERFUND TRANSFERS	OTHER	NON- EXPENDITURES	TOTAL USES	
				GENERAL GOVERNMENTAL FUNDS
		67,600	5,321,508	General
0	0	67,600	5,321,508	Subtotal
			52,000	SPECIAL REVENUE FUNDS
0	0	0	52,000	Parks Enhancement
			52,000	Subtotal
			2,500,000	CAPITAL PROJECT FUNDS
0	0	0	2,500,000	Capital Project
			2,500,000	Subtotal
398,030	300,000		3,672,245	PROPRIETARY FUNDS
			190,000	Electric Utility
316,178	98,000		1,236,238	Electric Utility Capital Projects/Reserve
429,050	252,000	31,000	3,208,562	Water Utility
			0	Sewer Utility
			295,000	Joint Facilities
			490,000	Water Utility Capital Projects/Reserve
312,413	120,700		771,633	Sewer Utility Capital Projects/Reserve
			515,000	Storm Drain Utility
1,455,671	770,700	31,000	10,378,678	Storm Drain Capital Projects/Reserve
			10,378,678	Subtotal
			799,611	INTERNAL SERVICE FUND
0	120,000	0	799,611	Central Services
	120,000	0	799,611	Subtotal
		100,000	100,000	OTHER FUNDS
0	0	100,000	100,000	Customer Utility Deposit
		100,000	100,000	Subtotal
1,455,671	890,700	198,600	19,151,797	TOTAL

**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
REVENUE COMPARISON**

	2011 ACTUAL	2012 ACTUAL	2011-2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2013-2014 ACTUAL
GENERAL GOVERNMENTAL FUNDS						
General	4,848,810	4,818,410	9,667,220	4,866,545	4,814,968	9,681,513
Subtotal	<u>4,848,810</u>	<u>4,818,410</u>	<u>9,667,220</u>	<u>4,866,545</u>	<u>4,814,968</u>	<u>9,681,513</u>
SPECIAL REVENUE FUNDS						
Street	129,741	123,825	253,566			0
Parks Enhancement	44,562	43,302	87,864	47,455	51,530	98,985
Community Center Trust	432		432	34		34
Controlled Substances	71	2,225	2,296			0
Subtotal	<u>174,806</u>	<u>169,352</u>	<u>344,158</u>	<u>47,489</u>	<u>51,530</u>	<u>99,019</u>
CAPITAL PROJECT FUNDS						
Capital Project	833,795	4,020,641	4,854,436	1,756,314	4,435,637	6,191,951
Land Acquisition	50,115	50,307	100,422			0
Subtotal	<u>883,910</u>	<u>4,070,948</u>	<u>4,954,858</u>	<u>1,756,314</u>	<u>4,435,637</u>	<u>6,191,951</u>
PROPRIETARY FUNDS						
Electric Utility	3,017,178	3,303,197	6,320,375	3,680,702	3,119,227	6,799,929
Electric Utility Capital Projects/Reserve	216,307	216,770	433,077	225,006	208,813	433,819
Water Utility	1,446,122	1,368,714	2,814,836	1,280,660	1,434,005	2,714,665
Sewer Utility	2,861,007	2,896,512	5,757,519	3,123,821	3,324,274	6,446,095
Joint Facilities	824	449	1,273	280	922	1,202
Water/Sewer Debt Service	313,482	309,519	623,001	2,113,209		2,113,209
Water Utility Capital Projects/Reserve	132,538	136,428	268,966	163,159	165,365	328,524
Sewer Utility Capital Projects/Reserve	213,640	218,656	432,296	19,901	12,733	32,634
Storm Drain Utility	728,026	906,468	1,634,494	785,383	907,581	1,692,964
Storm Drain Capital Projects/Reserve	237,313	102,297	339,610	178,671	324,844	503,515
Solid Waste Utility	4,342	6,633	10,975			0
Unemployment Compensation	32,316	75	32,391	1,502		1,502
Subtotal	<u>9,203,095</u>	<u>9,465,718</u>	<u>18,668,813</u>	<u>11,572,294</u>	<u>9,497,764</u>	<u>21,070,058</u>
INTERNAL SERVICE FUND						
Central Services	562,932	581,584	1,144,516	590,792	582,822	1,173,614
Subtotal	<u>562,932</u>	<u>581,584</u>	<u>1,144,516</u>	<u>590,792</u>	<u>582,822</u>	<u>1,173,614</u>
OTHER FUNDS						
Customer Utility Deposit	86,250	98,475	184,725	84,690	86,348	171,038
Subtotal	<u>86,250</u>	<u>98,475</u>	<u>184,725</u>	<u>84,690</u>	<u>86,348</u>	<u>171,038</u>
TOTAL	<u>15,759,803</u>	<u>19,204,487</u>	<u>34,964,290</u>	<u>18,918,124</u>	<u>19,469,069</u>	<u>38,367,193</u>

**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
REVENUE COMPARISON**

2015 ACTUAL	2016 ESTIMATED	2015-2016 ESTIMATED	2017 PROPOSED	2018 PROPOSED	2017-2018 PROPOSED	
GENERAL GOVERNMENTAL FUNDS						
5,084,212	4,977,698	10,061,910	5,160,772	5,211,696	10,372,468	General
<u>5,084,212</u>	<u>4,977,698</u>	<u>10,061,910</u>	<u>5,160,772</u>	<u>5,211,696</u>	<u>10,372,468</u>	Subtotal
SPECIAL REVENUE FUNDS						
		0			0	Street
45,949	43,820	89,769	47,000	47,000	94,000	Parks Enhancement
		0			0	Community Center Trust
		0			0	Controlled Substances
<u>45,949</u>	<u>43,820</u>	<u>89,769</u>	<u>47,000</u>	<u>47,000</u>	<u>94,000</u>	Subtotal
CAPITAL PROJECT FUNDS						
2,431,119	2,215,280	4,646,399	1,122,483	1,941,483	3,063,966	Capital Project
		0			0	Land Acquisition
<u>2,431,119</u>	<u>2,215,280</u>	<u>4,646,399</u>	<u>1,122,483</u>	<u>1,941,483</u>	<u>3,063,966</u>	Subtotal
PROPRIETARY FUNDS						
2,565,272	2,618,912	5,184,184	2,697,522	2,697,522	5,395,044	Electric Utility
413,546	281,136	694,682	286,800	218,800	505,600	Electric Utility Capital Proj/Reserve
1,069,188	1,121,111	2,190,299	1,101,900	1,123,014	2,224,914	Water Utility
3,092,207	3,063,244	6,155,451	3,147,661	3,215,080	6,362,741	Sewer Utility
2,333	1,500	3,833	1,500	1,500	3,000	Joint Facilities
		0			0	Water/Sewer Debt Service
369,657	171,820	541,477	162,680	162,680	325,360	Water Utility Capital Proj/Reserve
270,700	291,315	562,015	268,210	266,210	534,420	Sewer Utility Capital Proj/Reserve
559,611	586,814	1,146,425	626,658	623,850	1,250,508	Storm Drain Utility
287,352	628,879	916,231	257,250	257,250	514,500	Storm Drain Capital Proj/Reserve
		0			0	Solid Waste Utility
		0			0	Unemployment Compensation
<u>8,629,866</u>	<u>8,764,731</u>	<u>17,394,597</u>	<u>8,550,181</u>	<u>8,565,906</u>	<u>17,116,087</u>	Subtotal
INTERNAL SERVICE FUND						
534,400	549,705	1,084,105	659,092	663,950	1,323,042	Central Services
<u>534,400</u>	<u>549,705</u>	<u>1,084,105</u>	<u>659,092</u>	<u>663,950</u>	<u>1,323,042</u>	Subtotal
OTHER FUNDS						
84,175	100,000	184,175	100,000	100,000	200,000	Customer Utility Deposit
<u>84,175</u>	<u>100,000</u>	<u>184,175</u>	<u>100,000</u>	<u>100,000</u>	<u>200,000</u>	Subtotal
<u>16,809,721</u>	<u>16,651,234</u>	<u>33,460,955</u>	<u>15,639,528</u>	<u>16,530,035</u>	<u>32,169,563</u>	TOTAL

**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
EXPENDITURE COMPARISON**

	2011 ACTUAL	2012 ACTUAL	2011-2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2013-2014 ACTUAL
GENERAL GOVERNMENTAL FUNDS						
General	4,421,591	4,468,205	8,889,796	4,470,984	5,770,622	10,241,606
Subtotal	4,421,591	4,468,205	8,889,796	4,470,984	5,770,622	10,241,606
SPECIAL REVENUE FUNDS						
Street	319,825	543,032	862,857			0
Parks Enhancement	19,581	31,043	50,624	13,008	7,087	20,095
Community Center Trust	9,638		9,638			0
Controlled Substances	0	671	671	100		100
Subtotal	349,044	574,746	923,790	13,108	7,087	20,195
CAPITAL PROJECT FUNDS						
Capital Project	683,845	2,958,265	3,642,110	1,686,798	3,393,399	5,080,197
Land Acquisition	0	1,205,868	1,205,868			0
Subtotal	683,845	4,164,133	4,847,978	1,686,798	3,393,399	5,080,197
PROPRIETARY FUNDS						
Electric Utility	2,938,609	2,986,405	5,925,014	3,222,105	3,076,505	6,298,610
Electric Utility Capital Projects/Reserve	239,839	46,133	285,972	902,306	420,904	1,323,210
Water Utility	957,757	968,151	1,925,908	1,016,531	1,072,856	2,089,387
Sewer Utility	2,696,718	2,843,913	5,540,631	4,264,896	2,542,178	6,807,076
Joint Facilities	0	0	0	0	0	0
Water/Sewer Debt Service	307,137	305,006	612,143	2,645,612		2,645,612
Water Utility Capital Projects/Reserve	411,212	6,486	417,698	251,653	344,604	596,257
Sewer Utility Capital Projects/Reserve	246,697	27,619	274,316	584,108	350,266	934,374
Storm Drain Utility	615,316	435,051	1,050,367	660,337	666,904	1,327,241
Storm Drain Capital Projects/Reserve	177,499	37,079	214,578	162,126	406,607	568,733
Solid Waste Utility	7,748	6,633	14,381			0
Unemployment Compensation	36,256	7,933	44,189	21,132	0	21,132
Subtotal	8,634,788	7,670,409	16,305,197	13,730,808	8,880,624	22,611,632
INTERNAL SERVICE FUND						
Central Services	586,870	704,640	1,291,510	564,343	509,358	1,073,701
Subtotal	586,870	704,640	1,291,510	564,343	509,358	1,073,701
OTHER FUNDS						
Customer Utility Deposit	76,660	97,975	174,635	78,940	88,650	167,590
Subtotal	76,660	97,975	174,635	78,940	88,650	167,590
TOTAL	14,752,798	17,680,108	32,432,906	20,544,981	18,649,940	38,194,921

**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
EXPENDITURE COMPARISON**

2015 ACTUAL	2016 ESTIMATED	2015-2016 ESTIMATED	2017 PROPOSED	2018 PROPOSED	2017-2018 PROPOSED	
						GENERAL GOVERNMENTAL FUNDS
5,292,308	5,502,462	10,794,770	5,208,033	5,321,508	10,529,541	General
<u>5,292,308</u>	<u>5,502,462</u>	<u>10,794,770</u>	<u>5,208,033</u>	<u>5,321,508</u>	<u>10,529,541</u>	Subtotal
						SPECIAL REVENUE FUNDS
		0			0	Street
39,118	44,866	83,984	62,000	52,000	114,000	Parks Enhancement
		0			0	Community Center Trust
	16,244	16,244			0	Controlled Substances
<u>39,118</u>	<u>61,110</u>	<u>100,228</u>	<u>62,000</u>	<u>52,000</u>	<u>114,000</u>	Subtotal
						CAPITAL PROJECT FUNDS
1,870,500	1,887,878	3,758,378	1,888,000	2,500,000	4,388,000	Capital Project
		0			0	Land Acquisition
<u>1,870,500</u>	<u>1,887,878</u>	<u>3,758,378</u>	<u>1,888,000</u>	<u>2,500,000</u>	<u>4,388,000</u>	Subtotal
						PROPRIETARY FUNDS
3,743,570	3,545,573	7,289,143	3,720,018	3,672,245	7,392,263	Electric Utility
1,054,826	259,448	1,314,274	286,000	190,000	476,000	Electric Utility Capital Proj/Reserve
1,295,297	1,117,675	2,412,972	1,203,989	1,236,238	2,440,227	Water Utility
2,898,425	3,022,085	5,920,510	3,116,971	3,208,562	6,325,533	Sewer Utility
0	0	0	0	0	0	Joint Facilities
		0			0	Water/Sewer Debt Service
0	0	0	460,000	295,000	755,000	Water Utility Capital Proj/Reserve
0	0	0	260,000	490,000	750,000	Sewer Utility Capital Proj/Reserve
643,377	1,120,310	1,763,687	783,997	771,633	1,555,630	Storm Drain Utility
0	0	0	250,000	515,000	765,000	Storm Drain Capital Proj/Reserve
		0			0	Solid Waste Utility
		0			0	Unemployment Compensation
<u>9,635,495</u>	<u>9,065,091</u>	<u>18,700,586</u>	<u>10,080,975</u>	<u>10,378,678</u>	<u>20,459,653</u>	Subtotal
						INTERNAL SERVICE FUND
524,743	788,902	1,313,645	782,395	799,611	1,582,006	Central Services
<u>524,743</u>	<u>788,902</u>	<u>1,313,645</u>	<u>782,395</u>	<u>799,611</u>	<u>1,582,006</u>	Subtotal
						OTHER FUNDS
74,836	100,000	174,836	100,000	100,000	200,000	Customer Utility Deposit
<u>74,836</u>	<u>100,000</u>	<u>174,836</u>	<u>100,000</u>	<u>100,000</u>	<u>200,000</u>	Subtotal
<u><u>17,437,000</u></u>	<u><u>17,405,443</u></u>	<u><u>34,842,443</u></u>	<u><u>18,121,403</u></u>	<u><u>19,151,797</u></u>	<u><u>37,273,200</u></u>	TOTAL

**TOWN OF STEILACOOM
2017-2018 PRELIMINARY BUDGET
GENERAL FUND PROJECTIONS**

	2009	2010	2011	2012	2013
	(ACTUAL)	(ACTUAL)	(ACTUAL)	(ACTUAL)	(ACTUAL)
RESOURCES					
Taxes	3,062,185	3,100,711	3,183,354	3,183,489	3,261,245
Licenses	102,023	94,390	75,839	96,496	138,710
Intergovernmental Revenues	55,139	67,136	142,208	71,309	25,621
Shared Revenues	82,153	89,279	79,164	89,507	66,022
Fines	86,964	87,301	92,834	64,830	52,168
Charges For Services	262,087	239,178	224,021	209,415	249,490
Miscellaneous	430,656	535,855	380,889	453,381	405,243
Transfers	449,532	475,140	520,692	521,244	528,240
Agency	141,861	156,903	149,809	128,739	139,806
Subtotal	<u>4,672,600</u>	<u>4,845,893</u>	<u>4,848,810</u>	<u>4,818,410</u>	<u>4,866,545</u>
EXPENDITURES					
ADMINISTRATION					
Mayor and Council	98,487	87,811	86,832	90,044	108,971
Municipal Court	114,143	134,818	113,998	137,742	110,089
Administration	368,160	346,588	383,680	381,170	370,971
Financial Services	201,466	183,307	201,864	196,028	259,496
Community Development	214,877	223,414	190,668	181,306	186,323
Subtotal	<u>997,133</u>	<u>975,938</u>	<u>977,062</u>	<u>986,290</u>	<u>1,035,850</u>
PARKS AND COMMUNITY SERVICES					
Special Services	5,159	16,359	20,217	20,792	35,532
Adult/Senior Services	43,733	44,743	33,251	32,742	33,929
Youth Services	185,440	196,681	143,482	131,156	140,433
Community Services Administration	114,887	115,342	118,551	120,952	122,313
Custodial Services	206,217	193,748	178,480	193,884	185,867
Grounds Maintenance	250,212	253,789	273,937	276,862	281,892
Subtotal	<u>805,648</u>	<u>820,662</u>	<u>767,918</u>	<u>776,388</u>	<u>799,986</u>
PUBLIC SAFETY					
Emergency Medical Services	271,275	248,793	225,487	275,435	154,647
Public Safety Operations	886,940	928,927	917,025	914,214	938,294
Public Safety - Fire	178,348	216,241	303,158	378,703	402,927
Public Safety - Traffic	281,582	301,986	286,880	245,751	272,450
Public Safety Administration	168,207	207,540	254,389	236,851	208,857
Subtotal	<u>1,786,352</u>	<u>1,903,487</u>	<u>1,986,939</u>	<u>2,050,954</u>	<u>1,977,175</u>
STREET MAINTENANCE					
General Services	358,567	340,167	354,498	347,333	357,970
Subtotal	<u>358,567</u>	<u>340,167</u>	<u>354,498</u>	<u>347,333</u>	<u>357,970</u>
PARKING FACILITIES MANAGEMENT					
Parking Facilities Management	34,924	32,515	24,631	13,504	11,134
Subtotal	<u>34,924</u>	<u>32,515</u>	<u>24,631</u>	<u>13,504</u>	<u>11,134</u>
SUBTOTAL					
	<u>3,982,624</u>	<u>4,072,769</u>	<u>4,111,048</u>	<u>4,174,469</u>	<u>4,182,115</u>
OTHER EXPENDITURES					
Risk Management	66,287	65,934	66,153	64,757	59,973
Technology Support	87,928	91,776	77,880	79,152	88,056
Transfer to Other Funds			17,796	20,768	18,756
Agency Disbursements	130,978	168,340	148,714	129,059	122,084
Subtotal	<u>285,193</u>	<u>326,050</u>	<u>310,543</u>	<u>293,736</u>	<u>288,869</u>
TOTAL EXPENDITURES					
	<u>4,267,817</u>	<u>4,398,819</u>	<u>4,421,591</u>	<u>4,468,205</u>	<u>4,470,984</u>
REVENUES LESS EXPENDITURES					
	<u>404,783</u>	<u>447,074</u>	<u>427,219</u>	<u>350,205</u>	<u>395,561</u>
BEGINNING CASH BALANCE					
Revenues Less Expenditures	2,892,133	3,184,716	3,610,435	4,064,056	4,393,517
Accrual/Other Adjustments	404,783	447,074	427,219	350,205	395,561
	(112,200)	(21,355)	26,402	(20,744)	(28,942)
ENDING CASH BALANCE	<u>3,184,716</u>	<u>3,610,435</u>	<u>4,064,056</u>	<u>4,393,517</u>	<u>4,760,136</u>

**TOWN OF STEILACOOM
2015 - 2016 PRLIMINARY BUDGET
GENERAL FUND PROJECTIONS**

2014 (ACTUAL)	2015 (ACTUAL)	2016 (ESTIMATED)	2017 (PROJECTED)	2018 (PROJECTED)	
3,262,218	3,415,108	3,384,418	3,442,754	3,493,065	RESOURCES
99,064	152,631	137,508	136,600	136,600	Taxes
114,227	58,718	1,807	0	0	Licenses
73,439	78,069	95,207	96,714	95,753	Intergovernmental Revenues
29,881	54,126	33,361	66,000	66,000	Shared Revenues
223,953	261,552	250,663	357,224	361,391	Fines
427,692	383,001	389,616	385,114	385,616	Charges For Services
515,112	577,500	586,468	608,766	605,671	Miscellaneous
69,382	103,507	98,650	67,600	67,600	Transfers
4,814,968	5,084,212	4,977,698	5,160,772	5,211,696	Agency
					Subtotal
					EXPENDITURES
					ADMINISTRATION
113,996	126,826	141,439	117,804	139,392	Mayor and Council
19,852	111,503	115,623	118,492	121,447	Municipal Court
385,880	399,379	389,471	397,922	410,563	Administration
234,604	284,201	280,767	338,566	307,290	Financial Services
192,060	210,857	193,442	213,380	203,774	Community Development
946,392	1,132,766	1,120,742	1,186,164	1,182,466	Subtotal
					PARKS AND COMMUNITY SERVICES
35,130	40,113	51,684	58,255	59,533	Special Services
31,370	21,857	32,065	25,982	26,662	Adult/Senior Services
143,298	143,384	146,486	147,870	151,315	Youth Services
134,119	131,825	139,312	139,653	143,464	Community Services Administration
199,382	173,008	192,401	205,400	208,128	Custodial Services
311,352	344,146	325,006	347,209	356,043	Grounds Maintenance
854,651	854,333	886,954	924,369	945,145	Subtotal
					PUBLIC SAFETY
522,709	592,164	598,578	452,177	466,358	Emergency Medical Services
1,051,623	918,354	1,085,222	1,184,662	1,215,331	Public Safety Operations
64,570	94,007	62,140	86,774	89,157	Public Safety - Fire
334,860	309,682	334,952	453,365	468,251	Public Safety - Traffic
320,169	208,346	216,440	256,198	269,494	Public Safety Administration
2,293,931	2,122,553	2,297,332	2,433,176	2,508,591	Subtotal
					STREET MAINTENANCE
432,925	399,645	425,220	405,230	412,423	General Services
432,925	399,645	425,220	405,230	412,423	Subtotal
					PARKING FACILITIES MANAGEMENT
9,167	7,993	12,992	22,989	23,862	Parking Facilities Management
9,167	7,993	12,992	22,989	23,862	Subtotal
4,537,066	4,517,290	4,743,240	4,971,928	5,072,487	SUBTOTAL
					OTHER EXPENDITURES
59,460	60,212	62,764	75,217	87,761	Risk Management
78,240	78,780	78,780	93,288	93,660	Technology Support
1,019,020	519,020	519,028			Agency Disbursements
76,836	117,006	98,650	67,600	67,600	Subtotal
1,233,556	775,018	759,222	236,105	249,021	
5,770,622	5,292,308	5,502,462	5,208,033	5,321,508	TOTAL EXPENDITURES
(955,654)	(208,096)	(524,764)	(47,261)	(109,812)	REVENUES LESS EXPENDITURES
4,760,136	3,799,578	3,706,529	3,181,765	3,134,504	BEGINNING CASH BALANCE
(955,654)	(208,096)	(524,764)	(47,261)	(109,812)	Revenues Less Expenditures
(4,904)	115,047				Accrual/Other Adjustments
3,799,578	3,706,529	3,181,765	3,134,504	3,024,692	ENDING CASH BALANCE

TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET
POSITION RECAP

Elected Officials

		FTE	General Fund	Electric Utility	Water Utility	Sewer Utility	Storm Water Utility	Central Services	Total
Mayor	Ron Lucas	0.08	0.08						0.08
Council	Fred Crumley	0.08	0.08						0.08
	Pete Franklin	0.08	0.08						0.08
	Nancy Henderson	0.08	0.08						0.08
	Marion Smith	0.08	0.08						0.08
	Steve Stovall	0.08	0.08						0.08

Administration

Town Administrator	Paul Loveless	1.00	1.00						1.00
Administrative Assistant	Denise Bollman	0.50	0.50						0.50
Human Resources	Micki Sterbick	1.00	1.00						1.00
Finance									
Accountant	Karen Allen	1.00	1.00						1.00
Payroll Technician	Denise Bollman	0.50	0.50						0.50
Cashier/Receptionist	Brenda Patten-Houchin	1.00	1.00						1.00
Billing Clerk	Patti Pries	1.00		0.40	0.40	0.10	0.10		1.00
Meter Reader	Stanley Cecil	0.41		0.21	0.20				0.41
Meter Reader	Malinda Mossman	0.49		0.24	0.25				0.49
Meter Reader	Roseann Lane	0.72		0.36	0.36				0.72
Meter Reader	Angela Cannon	0.49		0.25	0.24				0.49
Clerical - On-Call	Michelle Pinlman	0.10	0.10						0.10
Purchasing/Payables	Linda Orozco	1.00						1.00	1.00
Community Development									
Town Planner	Doug Fortner	1.00	1.00						1.00
Building Inspector	Jim Rayley	0.50	0.50						0.50
Historic Preservation	Jennifer Schrek		Contracted						0.00
Community Services									
Facility Use Coordinator	Pauline Monk	1.00	1.00						1.00
Facility Attendants		1.00	1.00						1.00
Special Events									
Farmers' Market	Maureen Takaoka	0.40	0.40						0.40
Summer Concert	Contracted								
Youth Activities									
Recreation Leader	Marianne Manning	1.00	1.00						1.00
Recreation Leader	Melody Davis	0.40	0.40						0.40
Recreation Leader	Tati Stowers	0.25	0.25						0.25
Recreation Aide	Multiple Part-Time	0.50	0.50						0.50
Recreation Aide	Temporary Hires	0.75	0.75						0.75
Parking Facilities Management									
Parking Enforcement	Stanley Cecil	0.25	0.25						0.25
Parking Enforcement	On-Call	0.10	0.10						0.10

Public Safety

Public Safety Director/Chief	T.J. Rodriguez	1.00	1.00						1.00
Sergeant	Larry Whelan	1.00	1.00						1.00
Sergeant	Tom Yabe	1.00	1.00						1.00
Detective	Chris Bailey	1.00	1.00						1.00
Public Safety Officer	John Deng	1.00	1.00						1.00
Public Safety Officer	Dana Smitley	1.00	1.00						1.00
Public Safety Officer	Greg Feleppa	1.00	1.00						1.00
Public Safety Officer	Justin Hamrick	1.00	1.00						1.00
Public Safety Officer	Danielle Stone	1.00	1.00						1.00
Administrative Assistant	Jennifer Spacht	1.00	1.00						1.00

Public Works

Public Works Director	Mark Burlingame	1.00	0.26	0.26	0.16	0.16	0.16		1.00
Electric Utility									
Crew Leader	Josh Daniel	1.00		1.00					1.00
Electric Lineman	Ron Schilling	1.00		1.00					1.00
Electric Lineman	Rob Dornoline	1.00		1.00					1.00
Water/Sewer Utilities									
Crew Leader	Doug Hale	1.00		0.50	0.50				1.00
Service Person	Cory Mims	1.00		0.50	0.50				1.00
Service Person	Ernesi Vaetoe	1.00		0.50	0.50				1.00
Service Person	Tyson Yount	1.00		0.50	0.50				1.00
Streets/Storm Water Utility									
Crew Leader	Ken Cox	1.00	0.55				0.45		1.00
Service Person	Frank Bonner	1.00	0.55				0.45		1.00
Service Person	Derrick Paras	1.00	0.55				0.45		1.00
Seasonal Hires		1.00	1.00						1.00
Buildings/Grounds/Parks Maintenance									
Service Person	Rick Creger	1.00	1.00						1.00
Service Person	Brian Johnson	1.00	1.00						1.00
Seasonal Hires		1.00	1.00						1.00
Public Works Analyst	Terry Huber	1.00	0.10	0.32	0.24	0.24	0.10		1.00
Mechanic	Mike Shaw	1.00						1.00	1.00
Total:		43.84	26.74	5.04	3.85	2.50	1.71	2.00	43.84



**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET**

APPENDIX A

**TOWN OF STEILACOOM
COMPUTATION OF LIMITATION OF INDEBTEDNESS**

<u>DESCRIPTION</u>	<u>GENERAL DEBT CAPACITY</u>			<u>EXCESS LEVY UTILITY</u>	<u>TOTAL</u>
	<u>LIMITED (Councilmanic)</u>	<u>EXCESS LEVY (Unlimited)</u>	<u>EXCESS LEVY PARKS</u>		
Statutory Debt Limitation: Assessed Valuation - September 19, 2016:	762,309,598	762,309,598	762,309,598	762,309,598	762,309,598
1.50% AV @ 100%	11,434,644				
2.50% AV @ 100%		19,057,740	19,057,740	19,057,740	57,173,220
Add: Estimated Cash In Debt Service Fund:	0	0	0	0	0
Less: General Obligation Debt Outstanding Compensated Absences and OPEB:					350,255
Remaining Debt Capacity:	11,084,389	19,057,740	19,057,740	19,057,740	56,822,965

AS of December 31, 2016, the Town of Steilacoom had not external bonded debt or loans outstanding.

DESCRIPTION (BRIEF) OF EACH TOWN FUND'S PURPOSE

GENERAL FUND:

This fund is the general operating fund of the Town of Steilacoom. It accounts for all financial resources and transactions except those required to be accounted for in another fund or which the Council has chosen to account for separately.

PARKS ENHANCEMENT FUND:

The Parks Enhancement Fund accounts for resources provided from the special tax approved by voters in 2000.

CAPITAL PROJECTS FUND:

This fund accounts for financial resources, which are designated for the acquisition and construction of capital assets and/or improvements. Additionally, the revenues received from the lease of the Administration Building and lower level of town hall are accounted for here as are payments made for major repairs to the facilities.

ELECTRIC UTILITY FUND:

The Electric Utility Fund provides for the operations and maintenance of the Town's electrical utility. Revenues are generated through rates and expenses are made for operating, maintaining, and funding capital improvements of the utility.

ELECTRIC UTILITY CAPITAL PROJECTS AND RESERVE FUND:

The Electric Utility Capital Projects and Reserve Fund was established in 1999 and first funded in 2001. The purpose of the fund is to accumulate resources through systematic transfers from the associated operating fund and use these resources to pay for capital projects approved by Council and included in the long-range electric plan.

CUSTOMER DEPOSIT FUND:

This fund is a custodial fund and accounts for customer deposits provided for utility services.

WATER UTILITY FUND:

The Water Utility Fund provides for the operations and maintenance of the Town's Water Utility. The Town acquires its water from the Lakewood Water District while maintaining its own wells for back-up or emergency situations.

WATER UTILITY CAPITAL PROJECTS AND RESERVE FUND:

The Water Utility Capital Projects and Reserve Fund was established in 1999 and first funded in 2001. The purpose of the fund is to accumulate resources through systematic transfers from the associated operating fund and use these resources to pay for capital projects approved by Council and included in the long-range water plan.

SEWER UTILITY FUND:

The Sewer Utility Fund provides for the operation and maintenance of the Town's Sewer Utility. The Town provides sewer services to all Town residents in addition to residents of the Arrowhead neighborhood, Pierce College, Western State Hospital all of which are located in Pierce County. Pierce County provides the Town with sewage treatment services at its Chambers Creek wastewater treatment plant pursuant to the terms of a 50-year interlocal agreement approved by the Town Council in 1987.

SEWER UTILITY CAPITAL PROJECTS AND RESERVE FUND:

The Sewer Utility Capital Projects and Reserve Fund was established in 1999 and first funded in 2001. The purpose of the fund is to accumulate resources through systematic transfers from the associated operating fund and use these resources to pay for capital projects approved by Council and included in the long-range sewer plan.

JOINT FACILITIES CONTINGENCY FUND:

The Town utilizes the Joint Facilities Contingency Fund to comply with its contractual obligations with the Lakewood Water District established in the interlocal agreement signed in 1997. The Town was required to establish this fund into which the Town is depositing over the course of 5 years the Town's share of identified capital improvement costs. Once the account was fully funded and for the duration of the agreement with LWD, the Town is required to maintain the account at the then current estimated capital improvement costs. The Town is prohibited from transferring or loaning resources from this fund and the funds are restricted to the payment of emergency repairs or unforeseen regulatory expenses. Any investment proceeds are required to be deposited into the fund.

The Town is in compliance with all regulations and stipulations governing this fund.

STORM DRAIN UTILITY FUND:

The Storm Drain Utility Fund provides for the operations and maintenance of the Town's storm water drainage system. The Town recently adopted an updated Comprehensive Stormwater Management Plan.

STORM DRAIN UTILITY CAPITAL PROJECTS AND RESERVE FUND:

The Storm Drain Utility Capital Projects and Reserve Fund was established in 1999 and first funded in 2001. The purpose of the fund is to accumulate resources through systematic transfers from the associated operating fund and use these resources to pay for capital projects approved by Council and included in the Comprehensive Stormwater Management Plan.

CENTRAL SERVICES FUND:

The Central Services Fund accounts for the operations of the Town's central purchasing function, technology support, communication services, vehicle maintenance, and replacement charges. The Fund obtains its funding through charges to the benefiting operations.

UNIFORM CONTROLLED SUBSTANCES FUND:

The Uniform Controlled Substance Fund was established by Town Ordinance #1063 and is used to account for all proceeds seized under drug seizure and forfeiture statutes. Expenditures are restricted for drug and drug related investigations. Monies seized and held pending an investigation outcome are also accounted for within this fund.

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**TOWN OF STEILACOOM
2017-2018 BIENNIAL BUDGET**

APPENDIX B

ORDINANCE NO. _____

AN ORDINANCE OF THE TOWN OF STEILACOOM, PIERCE COUNTY, WASHINGTON, ADOPTING THE BUDGET FOR THE FISCAL BIENNIUM ENDING DECEMBER 31, 2018.

WHEREAS, the Mayor of the Town of Steilacoom, Washington, completed and placed on file with the Town Clerk-Treasurer a proposed budget and estimate of the amount of moneys required to meet the public expenses, bond retirement and interest, reserve fund and expenses of the government of said Town for the fiscal biennium ending December 31, 2018 and a notice was published that the Council of said Town would meet on the 1st day of November 2016, at the hour of 6:30 p.m., at the Town Hall for the purpose of making and adopting a budget for the said biennium and giving taxpayers within the limits of the said Town an opportunity to be heard upon said budget; and

WHEREAS, the said Town Council did meet at said time and place and did then consider the matter of said proposed budget; and

WHEREAS, the said proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the Town of Steilacoom for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carrying on the government of said Town for said biennium and being sufficient to meet the various needs of said Town during said period, now, therefore,

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF STEILACOOM, PIERCE, COUNTY WASHINGTON:

Section 1. The budget for the Town of Steilacoom, Pierce County, Washington, for the biennium 2017-2018 is hereby adopted in its final form and content as set forth in the document entitled Town of Steilacoom 2017-2018 Biennium Budget, three copies of which are on file in the office of Clerk-Treasurer.

Section 2. Estimated revenues and other financing sources for each separate fund of the Town of Steilacoom, and aggregate totals of uses for all such funds combined, for the 2017-2018 biennium as set forth in summary form in the following amounts:

FUND	ESTIMATED CASH BALANCE 1/1/2017	REVENUES (Accrual Basis)	TOTAL SOURCES	APPROPRIATIONS (Accrual Basis)	ESTIMATED CASH BALANCE 12/31/2018	TOTAL USES
General	\$3,181,765	\$10,372,468	\$13,554,233	\$10,529,541	\$3,024,692	\$13,554,233
Parks Enhancements	343,605	94,000	437,605	114,000	323,605	437,605
Capital Projects	4,255,837	3,063,966	7,319,803	4,388,000	2,931,803	7,319,803
Electric Utility	517,840	5,395,044	5,912,884	7,392,263	(811,379)	6,580,884
Electric Capital Project and Reserve	0	505,600	505,600	476,000	29,600	505,600
Water Utility	1,566,164	2,224,914	3,791,078	2,440,227	1,541,851	3,982,078
Water Capital Project and Reserve	541,477	325,360	866,837	755,000	111,837	866,837
Sewer Utility	1,612,210	6,362,741	7,974,951	6,325,533	2,143,418	8,468,952
Sewer Capital Project and Reserve	1,211,811	534,420	1,746,231	750,000	996,231	1,746,231
Joint Facilities	167,030	3,000	170,030	0	170,030	170,030
Storm Drain Utility	207,769	1,250,508	1,458,277	1,555,630	139,547	1,695,177
Storm Drain Capital Project and Reserve	916,231	514,500	1,430,731	765,000	665,731	1,430,731
Central Services	944,360	1,323,042	2,267,402	1,582,006	915,396	2,497,402
Customer Deposit	192,412	200,000	392,412	200,000	192,412	392,412
All Funds	\$15,658,511	\$32,169,563	\$47,828,074	\$37,273,200	\$12,374,774	\$49,647,974

NOTE:

Depreciation and other non-cash expenses budgeted for in the utility operating and Central Services funds result in the "Total Sources" not equaling the "Total Uses". Once these items are taken in to account, the Biennium Budget is in balance.

Section 3. The Clerk-Treasurer is directed to transmit a certified copy of the budget hereby adopted to the Office of State Auditor and the Association of Washington Cities.

Section 4. This ordinance shall be in force and take effect five (5) days after its publication according to law.

Passed by the Town Council of the Town of Steilacoom, the 1st day of November, 2016.

Approved by the Mayor of the Town of Steilacoom, the 1st day of November, 2016.

APPROVED:

MAYOR, Ron Lucas

ATTEST:

CLERK-TREASURER, Paul Loveless

APPROVED AS TO FORM:

TOWN ATTORNEY, Lawrence E. Hoffman

Filed with the Town Clerk:

Passed by the Town Council:

Published:

Effective Date: