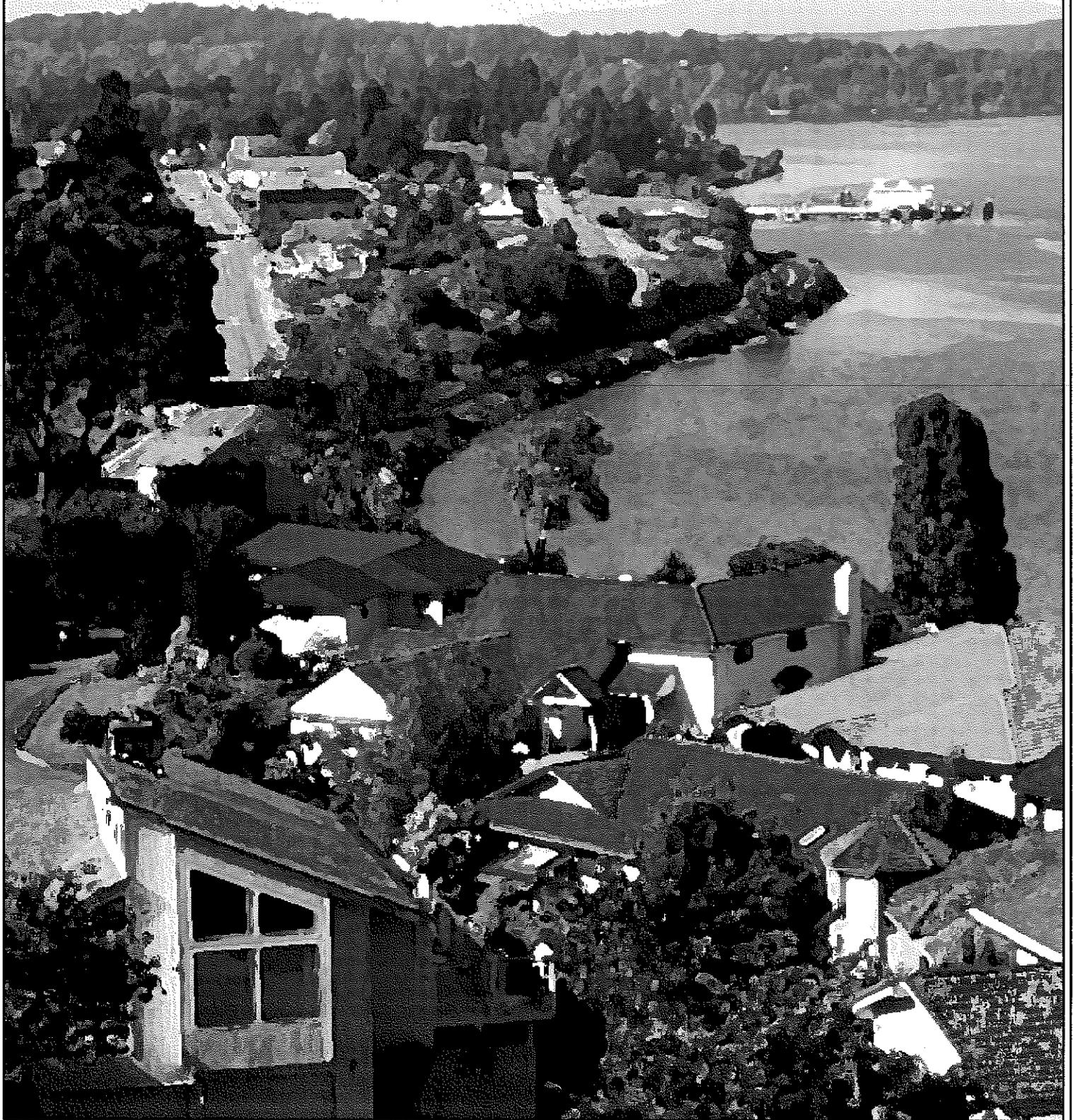


Biennial Budget
Town of Steilacoom
2015 - 2016





TOWN OF STEILACOOM 2015-2016 BIENNIAL BUDGET

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

Elected Officials

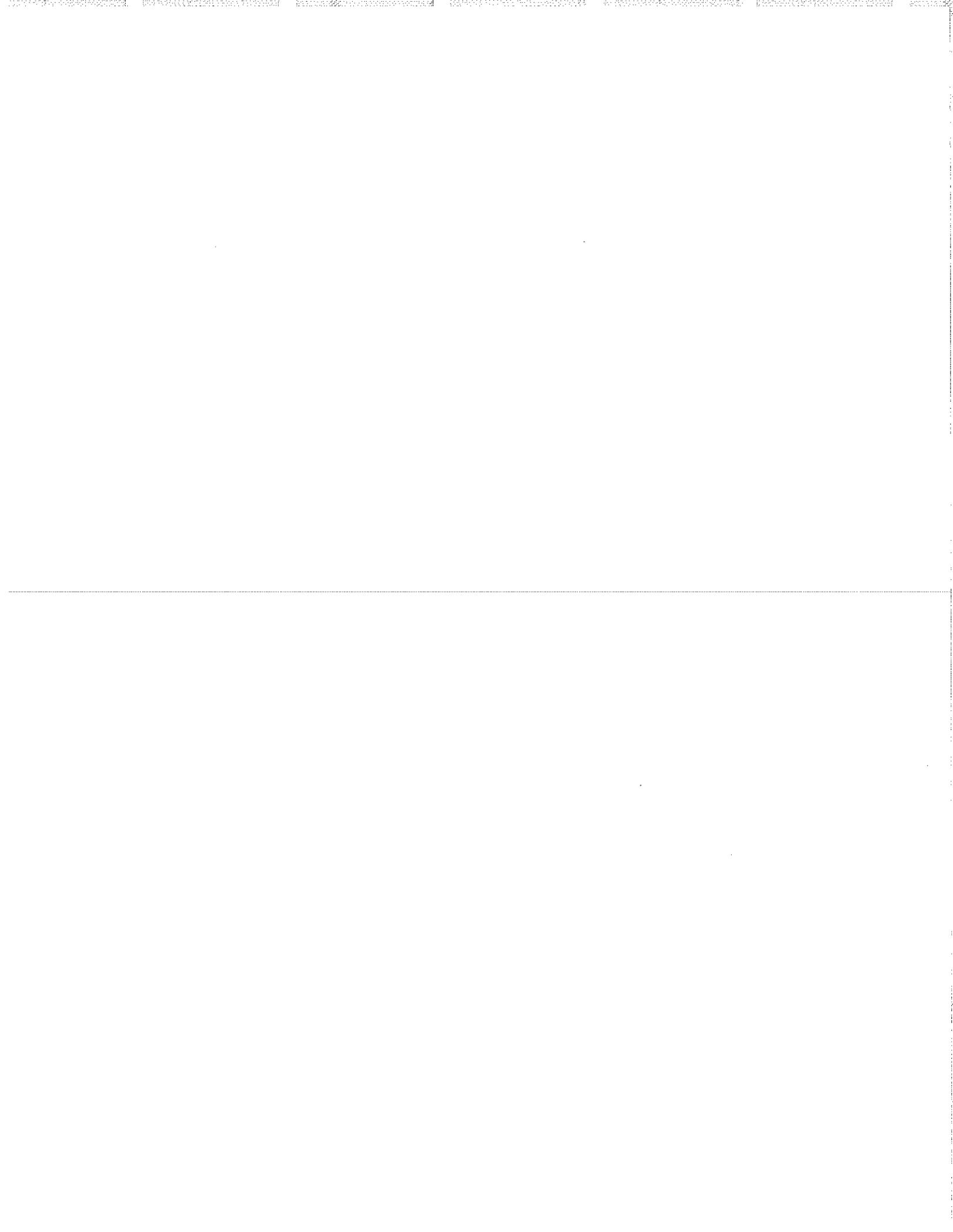
Ron Lucas
Bruce Judson
Pete Franklin
Nancy Henderson
Marion Smith
Steve Stovall

Mayor
Councilman
Councilman
Councilman
Councilman
Councilman

Administration

Paul Loveless
Mark Burlingame
Ron Schaub
Lawrence Hoffman

Town Administrator
Public Works Director
Public Safety Director
Town Attorney



TOWN OF STEILACOOM 2015-2016 BIENNIAL BUDGET

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Office of Administration

Mayor Ron Lucas

October 1, 2014

Dear Residents of Steilacoom and Town Council Members:

I am submitting for your review and input the 2015-2016 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 2013-14 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

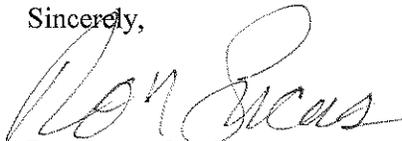
The enclosed 2015-2016 Biennium Budget has again been shaped to continue the previous budgets' strategy and philosophy. Included within the budget are resource allocations to contract for fire and EMS service with West Pierce Fire and Rescue which is a major level of service upgrade for residents. While 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:

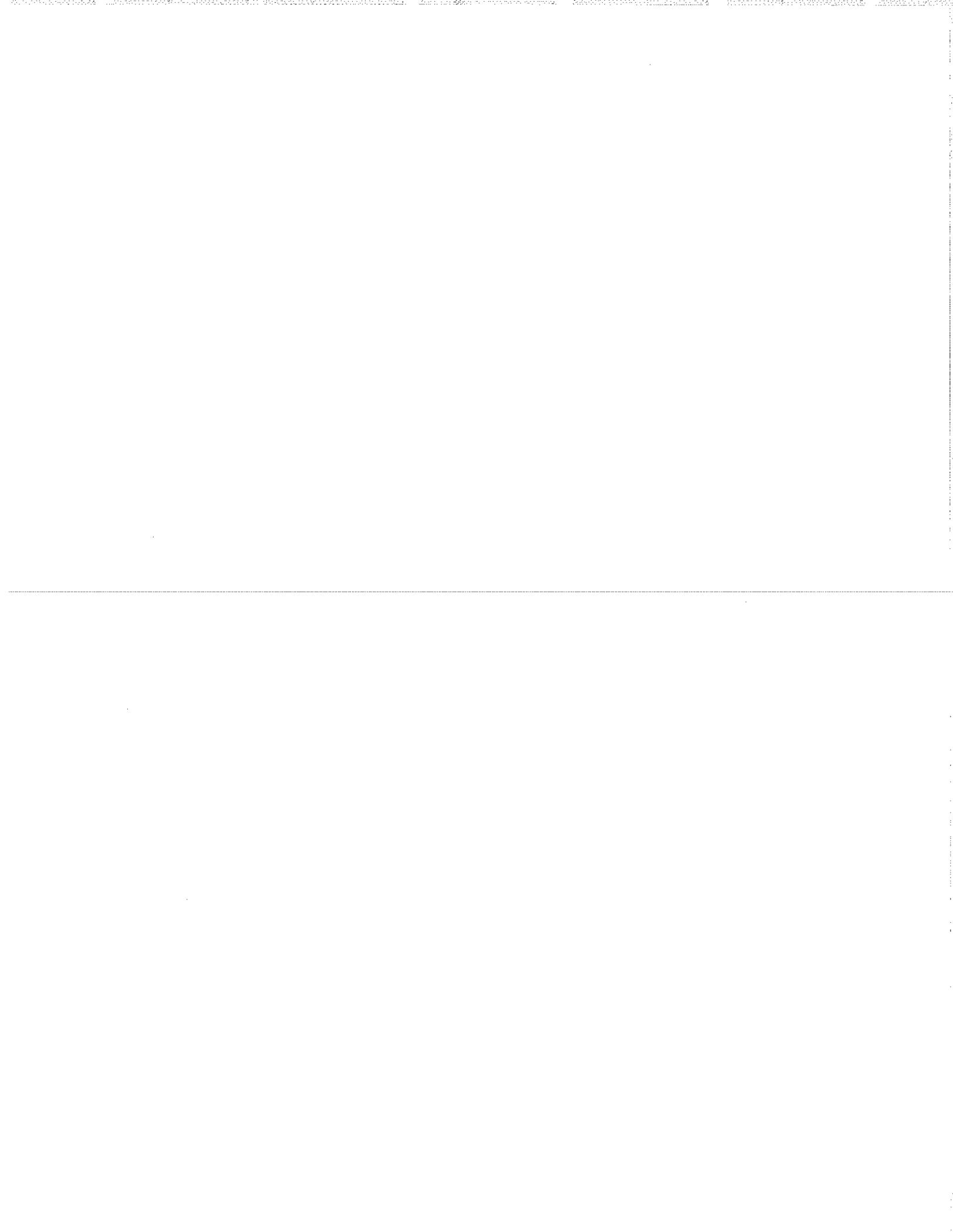
1. Live within our means
2. Do not pay for ongoing expenditures with one-time revenue
3. Maintain a strong General fund reserve and adequate contingency reserves
4. Include sufficient maintenance and replacement funds to properly maintain capital facilities and equipment

I believe the attached 2015-2016 Biennium Budget provides the plan to achieve those goals.

Sincerely,



Ron Lucas, Mayor



TOWN OF STEILACOOM 2015-2016 BIENNIAL BUDGET

VISIONS AND GOALS

The Town of Steilacoom's 2015-2016 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 2015-2016 Biennium Budget were:

1. Produce a Balanced Operating Budget for 2015-2016 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 2015 - 2016
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. Sixth year of EMS levy approved by voters. Restricted by Initiative and estimated EMS costs. A new EMS is proposed to be put before the voters in 2015 for collection starting in 2016.

Electric Utility
Maintain existing rate for 2015. Consider rate increase once the results and impacts of the BPA rate case are known.
Sewer Utility
Increase rates based upon Pierce County's rate increase to the Town to process sewer. (Anticipated yearly increases.)
Storm Drain Utility
Rate increase of \$1.42 per month from \$14.58 to \$16.00 proposed as of January 1, 2015. An additional rate increase may be needed in 2016.
Water Utility
No rate increase proposed.

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 celebrated our 160th year of incorporation in 2014 and 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 2015-2016 Biennial Budget in compliance with the statutory requirements were:

- May – 2014:
 - Visioning and Goal Setting discussions with the Mayor, Council, Staff and Public.

May – August, 2014:

Mayor and Town Administrator provided interim financial projections and option analysis. Staff continued to develop/update budget information.

September – 2014:

Staff continued to meet and present preliminary departmental budget information to Mayor and Council highlighting the Departments' missions, significant accomplishments, goals and objectives and critical issues for the 2015 -2016 biennium.

October – 2014:

The proposed preliminary 2015-2016 budget prepared, printed, and filed with the Town Clerk on October 1, 2014.

Council received the proposed preliminary budget and conducts two (2) public hearings on the 2015-2016 Biennium Budget.

Council adopts by ordinance the 2015-2016 Biennium Budget.

Two public hearing on modifying the existing 2013-2014 budget also held and the enabling ordinance adopted.

December – 2014:

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 the Sewer Utility in 2015 and 2016 based upon increases proposed by Pierce County, our treatment provider. Increases are also anticipated in the Storm Water Utility (2015). 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 2015-2016 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. Replacements 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.

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**TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET
PROJECTED CASH FLOW SUMMARY**

	<u>CASH BALANCE 1/1/2015</u>	<u>ESTIMATED SOURCES</u>	<u>ESTIMATED USES</u>	<u>NON-CASH ADJUSTMENTS</u>	<u>CASH BALANCE 12/31/2015</u>
GENERAL GOVERNMENTAL FUNDS					
General	3,871,512	4,806,528	5,266,897		3,411,143
Subtotal	3,871,512	4,806,528	5,266,897	0	3,411,143
SPECIAL REVENUE FUNDS					
Parks Enhancement	341,911	47,000	159,500		229,411
Controlled Substances	14,403	100	1,000		13,503
Subtotal	356,314	47,100	160,500	0	242,914
CAPITAL PROJECT FUNDS					
Capital Project	2,656,865	2,582,698	3,406,000		1,833,563
Subtotal	2,656,865	2,582,698	3,406,000	0	1,833,563
PROPRIETARY FUNDS					
Electric Utility	1,625,503	2,758,160	3,402,884	210,000	1,190,779
Electric Utility Capital Projects/Reserve	502,677	212,250	418,000		296,927
Water Utility	1,516,138	1,047,113	1,454,838	89,000	1,197,413
Sewer Utility	925,018	3,034,938	3,047,781	242,500	1,154,675
Joint Facilities	162,775	500			163,275
Water Utility Capital Projects/Reserve	887	362,350	354,000		9,237
Sewer Utility Capital Projects/Reserve	642,554	251,105	450,000		443,659
Storm Drain Utility	574,386	552,250	748,653	108,750	486,733
Storm Drain Capital Projects/Reserve	0	281,650	280,000		1,650
Subtotal	5,949,938	8,500,316	10,156,156	650,250	4,944,348
INTERNAL SERVICE FUND					
Central Services	838,023	524,558	680,934	115,000	796,647
Subtotal	838,023	524,558	680,934	115,000	796,647
OTHER FUNDS					
Customer Utility Deposit	185,375	100,000	100,000		185,375
Subtotal	185,375	100,000	100,000	0	185,375
TOTAL	13,858,027	16,561,200	19,770,487	765,250	11,413,990

**TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET
PROJECTED CASH FLOW SUMMARY**

CASH BALANCE 1/1/2016	ESTIMATED SOURCES	ESTIMATED USES	NON-CASH ADJUSTMENTS	CASH BALANCE 12/31/2016	
					GENERAL GOVERNMENTAL FUNDS
3,411,143	4,850,758	5,401,065		2,860,836	General
<u>3,411,143</u>	<u>4,850,758</u>	<u>5,401,065</u>	<u>0</u>	<u>2,860,836</u>	Subtotal
					SPECIAL REVENUE FUNDS
229,411	47,000	74,500		201,911	Parks Enhancements
13,503	100	1,000		12,603	Controlled Substances
<u>242,914</u>	<u>47,100</u>	<u>75,500</u>	<u>0</u>	<u>214,514</u>	Subtotal
					CAPITAL PROJECT FUNDS
1,833,563	928,636	1,544,000		1,218,199	Capital Project
<u>1,833,563</u>	<u>928,636</u>	<u>1,544,000</u>	<u>0</u>	<u>1,218,199</u>	Subtotal
					PROPRIETARY FUNDS
1,190,779	2,785,151	3,487,991	215,000	702,939	Electric Utility
296,927	212,250	467,500		41,677	Electric Utility Capital Proj/Reserve
1,197,413	1,057,051	1,261,510	91,000	1,083,954	Water Utility
1,154,675	3,083,672	3,104,378	262,500	1,396,469	Sewer Utility
163,275	500			163,775	Joint Facilities
9,237	162,350	112,000		59,587	Water Utility Capital Proj/Reserve
443,659	271,105	356,000		358,764	Sewer Utility Capital Proj/Reserve
486,733	508,062	1,100,186	111,250	5,859	Storm Drain Utility
1,650	681,650	680,000		3,300	Storm Drain Capital Proj/Reserve
<u>4,944,348</u>	<u>8,761,791</u>	<u>10,569,565</u>	<u>679,750</u>	<u>3,816,324</u>	Subtotal
					INTERNAL SERVICE FUND
796,647	524,772	694,215	120,000	747,204	Central Services
<u>796,647</u>	<u>524,772</u>	<u>694,215</u>	<u>120,000</u>	<u>747,204</u>	Subtotal
					OTHER FUNDS
185,375	100,000	100,000		185,375	Customer Utility Deposit
<u>185,375</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>185,375</u>	Subtotal
<u>11,413,990</u>	<u>15,213,057</u>	<u>18,384,345</u>	<u>799,750</u>	<u>9,042,452</u>	TOTAL

**TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET
2015 SOURCES BY FUND AND CATEGORY**

	TAXES	LICENSES/ FEES	INTGOVT REVENUES	CHARGES FOR SERVICES	FINES & FORFEITS
GENERAL GOVERNMENTAL FUNDS					
General	3,370,726	78,575	86,972	221,715	15,000
Subtotal	<u>3,370,726</u>	<u>78,575</u>	<u>86,972</u>	<u>221,715</u>	<u>15,000</u>
SPECIAL REVENUE FUNDS					
Parks Enhancement	46,000				
Controlled Substances					
Subtotal	<u>46,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CAPITAL PROJECT FUNDS					
Capital Project	245,798		1,744,000	87,900	
Subtotal	<u>245,798</u>	<u>0</u>	<u>1,744,000</u>	<u>87,900</u>	<u>0</u>
PROPRIETARY FUNDS					
Electric Utility				2,738,208	
Electric Utility Capital Projects/Reserve				9,250	
Water Utility				1,036,537	
Sewer Utility				3,019,438	
Joint Facilities					
Water Utility Capital Projects/Reserve				11,550	
Sewer Utility Capital Projects/Reserve				7,105	
Storm Drain Utility				549,750	
Storm Drain Capital Projects/Reserve				1,625	
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,373,463</u>	<u>0</u>
INTERNAL SERVICE FUND					
Central Services				523,558	
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>523,558</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>3,662,524</u>	<u>78,575</u>	<u>1,830,972</u>	<u>8,206,636</u>	<u>15,000</u>

**TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET
2015 SOURCES BY FUND AND CATEGORY**

<u>MISC. REVENUES</u>	<u>TOTAL OPERATING REVENUES</u>	<u>INTERFUND TRANSFERS</u>	<u>OTHER NON- REVENUES</u>	<u>TOTAL SOURCES</u>	
					GENERAL GOVERNMENTAL FUNDS
405,049	4,178,037	577,486	51,005	4,806,528	General
<u>405,049</u>	<u>4,178,037</u>	<u>577,486</u>	<u>51,005</u>	<u>4,806,528</u>	Subtotal
					SPECIAL REVENUE FUNDS
1,000	47,000			47,000	Parks Enhancement
100	100			100	Controlled Substances
<u>1,100</u>	<u>47,100</u>	<u>0</u>	<u>0</u>	<u>47,100</u>	Subtotal
					CAPITAL PROJECT FUNDS
5,000	2,082,698	500,000		2,582,698	Capital Project
<u>5,000</u>	<u>2,082,698</u>	<u>500,000</u>	<u>0</u>	<u>2,582,698</u>	Subtotal
					PROPRIETARY FUNDS
10,000	2,748,208	9,952		2,758,160	Electric Utility
3,000	12,250	200,000		212,250	Electric Utility Capital Projects/Reserve
1,500	1,038,037	9,076		1,047,113	Water Utility
3,000	3,022,438		12,500	3,034,938	Sewer Utility
500	500			500	Joint Facilities
800	12,350	350,000		362,350	Water Utility Capital Projects/Reserve
4,000	11,105	240,000		251,105	Sewer Utility Capital Projects/Reserve
2,500	552,250			552,250	Storm Drain Utility
25	1,650	280,000		281,650	Storm Drain Capital Projects/Reserve
<u>25,325</u>	<u>7,398,788</u>	<u>1,089,028</u>	<u>12,500</u>	<u>8,500,316</u>	Subtotal
					INTERNAL SERVICE FUND
1,000	524,558			524,558	Central Services
<u>1,000</u>	<u>524,558</u>	<u>0</u>	<u>0</u>	<u>524,558</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>437,474</u>	<u>14,231,181</u>	<u>2,166,514</u>	<u>163,505</u>	<u>16,561,200</u>	TOTAL

**TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET
2015 USES BY FUND AND CATEGORY**

	PERSONNEL	COMMODITIES	CONTRACTUAL	CAPITAL	DEBT SERVICE
GENERAL GOVERNMENTAL FUNDS					
General	2,675,465	176,500	1,726,346	118,553	
Subtotal	2,675,465	176,500	1,726,346	118,553	0
SPECIAL REVENUE FUNDS					
Parks Enhancement		5,000	10,000	144,500	
Controlled Substances		1,000			
Subtotal	0	6,000	10,000	144,500	0
CAPITAL PROJECT FUNDS					
Capital Project				3,406,000	
Subtotal	0	0	0	3,406,000	0
PROPRIETARY FUNDS					
Electric Utility	577,752	1,712,750	447,861	64,663	
Electric Utility Capital Projects/Reserve				418,000	
Water Utility	331,577	226,010	276,018	23,645	
Sewer Utility	265,960	19,900	2,068,158	29,917	
Joint Facilities					
Water Utility Capital Projects/Reserve				354,000	
Sewer Utility Capital Projects/Reserve				450,000	
Storm Drain Utility	178,172	6,850	102,675	12,462	
Storm Drain Capital Projects/Reserve				280,000	
Subtotal	1,353,461	1,965,510	2,894,712	1,632,687	0
INTERNAL SERVICE FUND					
Central Services	187,209	38,400	150,040	190,285	
Subtotal	187,209	38,400	150,040	190,285	0
OTHER FUNDS					
Customer Utility Deposit					
Subtotal	0	0	0	0	0
TOTAL	4,216,135	2,186,410	4,781,098	5,492,025	0

**TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET
2015 USES BY FUND AND CATEGORY**

INTERFUND TRANSFERS	OTHER	NON- EXPENDITURES	TOTAL USES	
				GENERAL GOVERNMENTAL FUNDS
519,028		51,005	5,266,897	General
519,028	0	51,005	5,266,897	Subtotal
				SPECIAL REVENUE FUNDS
			159,500	Parks Enhancement
			1,000	Controlled Substances
0	0	0	160,500	Subtotal
				CAPITAL PROJECT FUNDS
			3,406,000	Capital Project
0	0	0	3,406,000	Subtotal
				PROPRIETARY FUNDS
389,858	210,000		3,402,884	Electric Utility
			418,000	Electric Utility Capital Projects/Reserve
508,588	89,000		1,454,838	Water Utility
409,296	242,500	12,050	3,047,781	Sewer Utility
			0	Joint Facilities
			354,000	Water Utility Capital Projects/Reserve
			450,000	Sewer Utility Capital Projects/Reserve
339,744	108,750		748,653	Storm Drain Utility
			280,000	Storm Drain Capital Projects/Reserve
1,647,486	650,250	12,050	10,156,156	Subtotal
				INTERNAL SERVICE FUND
	115,000		680,934	Central Services
0	115,000	0	680,934	Subtotal
				OTHER FUNDS
		100,000	100,000	Customer Utility Deposit
0	0	100,000	100,000	Subtotal
2,166,514	765,250	163,055	19,770,487	TOTAL

**TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET
2016 SOURCES BY FUND AND CATEGORY**

	TAXES	LICENSES/ FEES	INTGOVT REVENUES	CHARGES FOR SERVICES	FINES & FORFEITS
GENERAL GOVERNMENTAL FUNDS					
General	3,411,172	78,575	80,148	221,715	15,000
Subtotal	<u>3,411,172</u>	<u>78,575</u>	<u>80,148</u>	<u>221,715</u>	<u>15,000</u>
SPECIAL REVENUE FUNDS					
Parks Enhancement	46,000				
Controlled Substances					
Subtotal	<u>46,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CAPITAL PROJECT FUNDS					
Capital Project	245,736		90,000	87,900	
Subtotal	<u>245,736</u>	<u>0</u>	<u>90,000</u>	<u>87,900</u>	<u>0</u>
PROPRIETARY FUNDS					
Electric Utility				2,765,199	
Electric Utility Capital Projects/Reserve				9,250	
Water Utility				1,046,475	
Sewer Utility				3,065,172	
Joint Facilities					
Water Utility Capital Projects/Reserve				11,550	
Sewer Utility Capital Projects/Reserve				7,105	
Storm Drain Utility				505,562	
Storm Drain Capital Projects/Reserve			60,000	1,625	
Subtotal	<u>0</u>	<u>0</u>	<u>60,000</u>	<u>7,411,938</u>	<u>0</u>
INTERNAL SERVICE FUND					
Central Services				523,772	
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>523,772</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>3,702,908</u>	<u>78,575</u>	<u>230,148</u>	<u>8,245,325</u>	<u>15,000</u>

**TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET
2016 SOURCES BY FUND AND CATEGORY**

MISC. REVENUES	TOTAL OPERATING REVENUES	INTERFUND TRANSFERS	OTHER NON- REVENUES	TOTAL SOURCES	
GENERAL GOVERNMENTAL FUNDS					
406,670	4,213,280	586,473	51,005	4,850,758	General
<u>406,670</u>	<u>4,213,280</u>	<u>586,473</u>	<u>51,005</u>	<u>4,850,758</u>	Subtotal
SPECIAL REVENUE FUNDS					
1,000	47,000			47,000	Parks Enhancement
100	100			100	Controlled Substances
<u>1,100</u>	<u>47,100</u>	<u>0</u>	<u>0</u>	<u>47,100</u>	Subtotal
CAPITAL PROJECT FUNDS					
5,000	428,636	500,000		928,636	Capital Project
<u>5,000</u>	<u>428,636</u>	<u>500,000</u>	<u>0</u>	<u>928,636</u>	Subtotal
PROPRIETARY FUNDS					
10,000	2,775,199	9,952		2,785,151	Electric Utility
3,000	12,250	200,000		212,250	Electric Utility Capital Projects/Reserve
1,500	1,047,975	9,076		1,057,051	Water Utility
3,000	3,068,172		15,500	3,083,672	Sewer Utility
500	500			500	Joint Facilities
800	12,350	150,000		162,350	Water Utility Capital Projects/Reserve
4,000	11,105	260,000		271,105	Sewer Utility Capital Projects/Reserve
2,500	508,062			508,062	Storm Drain Utility
25	61,650	620,000		681,650	Storm Drain Capital Projects/Reserve
<u>25,325</u>	<u>7,497,263</u>	<u>1,249,028</u>	<u>15,500</u>	<u>8,761,791</u>	Subtotal
INTERNAL SERVICE FUND					
1,000	524,772			524,772	Central Services
<u>1,000</u>	<u>524,772</u>	<u>0</u>	<u>0</u>	<u>524,772</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
439,095	12,711,051	2,335,501	166,505	15,213,057	TOTAL

**TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET
2016 USES BY FUND AND CATEGORY**

	PERSONNEL	COMMODITIES	CONTRACTUAL	CAPITAL	DEBT SERVICE
GENERAL GOVERNMENTAL FUNDS					
General	2,799,474	176,400	1,744,660	110,498	
Subtotal	2,799,474	176,400	1,744,660	110,498	0
SPECIAL REVENUE FUNDS					
Parks Enhancement		5,000	25,000	44,500	
Controlled Substances		1,000			
Subtotal	0	6,000	25,000	44,500	0
CAPITAL PROJECT FUNDS					
Capital Project				1,544,000	
Subtotal	0	0	0	1,544,000	0
PROPRIETARY FUNDS					
Electric Utility	603,389	1,760,645	454,901	62,663	
Electric Utility Capital Projects/Reserve				467,500	
Water Utility	347,254	237,840	254,896	21,425	
Sewer Utility	278,338	19,900	2,066,010	27,696	
Joint Facilities					
Water Utility Capital Projects/Reserve				112,000	
Sewer Utility Capital Projects/Reserve				356,000	
Storm Drain Utility	186,834	6,950	101,694	11,907	
Storm Drain Capital Projects/Reserve				680,000	
Subtotal	1,415,815	2,025,335	2,877,501	1,739,191	0
INTERNAL SERVICE FUND					
Central Services	195,100	38,400	150,430	190,285	
Subtotal	195,100	38,400	150,430	190,285	0
OTHER FUNDS					
Customer Utility Deposit					
Subtotal	0	0	0	0	0
TOTAL	4,410,389	2,246,135	4,797,591	3,628,474	0

**TOWN OF STEILACOOM
2016-2016 BIENNIAL BUDGET
2016 USES BY FUND AND CATEGORY**

INTERFUND TRANSFERS	OTHER	NON- EXPENDITURES	TOTAL USES	
				GENERAL GOVERNMENTAL FUNDS
519,028		51,005	5,401,065	General
<u>519,028</u>	<u>0</u>	<u>51,005</u>	<u>5,401,065</u>	Subtotal
				SPECIAL REVENUE FUNDS
			74,500	Parks Enhancement
			1,000	Controlled Substances
<u>0</u>	<u>0</u>	<u>0</u>	<u>75,500</u>	Subtotal
				CAPITAL PROJECT FUNDS
			1,544,000	Capital Project
<u>0</u>	<u>0</u>	<u>0</u>	<u>1,544,000</u>	Subtotal
				PROPRIETARY FUNDS
391,393	215,000		3,487,991	Electric Utility
			467,500	Electric Utility Capital Projects/Reserve
309,095	91,000		1,261,510	Water Utility
434,434	262,500	15,500	3,104,378	Sewer Utility
			0	Joint Facilities
			112,000	Water Utility Capital Projects/Reserve
			356,000	Sewer Utility Capital Projects/Reserve
681,551	111,250		1,100,186	Storm Drain Utility
			680,000	Storm Drain Capital Projects/Reserve
<u>1,816,473</u>	<u>679,750</u>	<u>15,500</u>	<u>10,569,565</u>	Subtotal
				INTERNAL SERVICE FUND
	120,000		694,215	Central Services
<u>0</u>	<u>120,000</u>	<u>0</u>	<u>694,215</u>	Subtotal
				OTHER FUNDS
		100,000	100,000	Customer Utility Deposit
<u>0</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	Subtotal
<u>2,335,501</u>	<u>799,750</u>	<u>166,505</u>	<u>18,384,345</u>	TOTAL

**TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET
REVENUE COMPARISON**

	2009 ACTUAL	2010 ACTUAL	2009-2010 ESTIMATED	2011 ACTUAL	2012 ACTUAL	2011-2012 ACTUAL
GENERAL GOVERNMENTAL FUNDS						
General	4,672,600	4,845,893	9,518,493	4,848,810	4,818,410	9,667,220
Subtotal	<u>4,672,600</u>	<u>4,845,893</u>	<u>9,518,493</u>	<u>4,848,810</u>	<u>4,818,410</u>	<u>9,667,220</u>
SPECIAL REVENUE FUNDS						
Street	140,630	237,993	378,623	129,741	123,825	253,566
Parks Enhancement	44,853	46,079	90,932	44,562	43,302	87,864
Community Center Trust	2,195	78	2,273	432		432
Controlled Substances	899	117	1,016	71	2,225	2,296
Subtotal	<u>188,577</u>	<u>284,267</u>	<u>472,844</u>	<u>174,806</u>	<u>169,352</u>	<u>344,158</u>
DEBT SERVICE FUND						
General Governmental Debt Service	8,230	2,165	10,395	0	0	0
Subtotal	<u>8,230</u>	<u>2,165</u>	<u>10,395</u>	<u>0</u>	<u>0</u>	<u>0</u>
CAPITAL PROJECT FUNDS						
Capital Project	508,817	416,921	925,738	833,795	4,020,641	4,854,436
Land Acquisition	51,952	80,168	132,120	50,115	50,307	100,422
Subtotal	<u>560,769</u>	<u>497,089</u>	<u>1,057,858</u>	<u>883,910</u>	<u>4,070,948</u>	<u>4,954,858</u>
PROPRIETARY FUNDS						
Electric Utility	2,843,449	2,660,078	5,503,527	3,017,178	3,303,197	6,320,375
Electric Utility Capital Projects/Reserve	221,389	224,048	445,437	216,307	216,770	433,077
Electric Utility Debt Service	1,584	0	1,584	0	0	0
Water Utility	1,117,725	984,380	2,102,105	1,446,122	1,368,714	2,814,836
Sewer Utility	2,770,388	2,495,656	5,266,044	2,861,007	2,896,512	5,757,519
Joint Facilities	1,279	1,357	2,636	824	449	1,273
Water/Sewer Debt Service	375,274	359,062	734,336	313,482	309,519	623,001
Water Utility Capital Projects/Reserve	114,454	111,364	225,818	132,538	136,428	268,966
Sewer Utility Capital Projects/Reserve	226,185	222,682	448,867	213,640	218,656	432,296
Storm Drain Utility	537,852	1,162,181	1,700,033	728,026	906,468	1,634,494
Storm Drain Capital Projects/Reserve	106,367	103,348	209,715	237,313	102,297	339,610
Solid Waste Utility	2,850	3,777	6,627	4,342	6,633	10,975
Unemployment Compensation	458	298	756	32,316	75	32,391
Subtotal	<u>8,319,254</u>	<u>8,326,231</u>	<u>16,647,485</u>	<u>9,203,095</u>	<u>9,465,718</u>	<u>18,668,813</u>
INTERNAL SERVICE FUND						
Central Services	509,620	518,342	1,027,962	562,932	581,584	1,144,516
Subtotal	<u>509,620</u>	<u>518,342</u>	<u>1,027,962</u>	<u>562,932</u>	<u>581,584</u>	<u>1,144,516</u>
OTHER FUNDS						
Customer Utility Deposit	81,920	89,560	171,480	86,250	98,475	184,725
Subtotal	<u>81,920</u>	<u>89,560</u>	<u>171,480</u>	<u>86,250</u>	<u>98,475</u>	<u>184,725</u>
TOTAL	<u>14,340,970</u>	<u>14,565,547</u>	<u>28,906,517</u>	<u>15,759,803</u>	<u>19,204,487</u>	<u>34,964,290</u>

**TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET
REVENUE COMPARISON**

2013 ACTUAL	2014 ESTIMATED	2013-2014 ESTIMATED	2015 PROPOSED	2016 PROPOSED	2015-2016 PROPOSED	
						GENERAL GOVERNMENTAL FUNDS
4,866,545	4,834,715	9,701,260	4,806,528	4,850,758	9,657,286	General
<u>4,866,545</u>	<u>4,834,715</u>	<u>9,701,260</u>	<u>4,806,528</u>	<u>4,850,758</u>	<u>9,657,286</u>	Subtotal
						SPECIAL REVENUE FUNDS
		0			0	Street
47,455	47,000	94,455	47,000	47,000	94,000	Parks Enhancement Fund
34	30	64	100	100	200	Community Center Trust
		0			0	Controlled Substances
<u>47,489</u>	<u>47,030</u>	<u>94,519</u>	<u>47,100</u>	<u>47,100</u>	<u>94,200</u>	Subtotal
						DEBT SERVICE FUND
0	0	0	0	0	0	General Govt Debt Service
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Subtotal
						CAPITAL PROJECT FUNDS
1,756,314	2,763,382	4,519,696	2,582,698	928,636	3,511,334	Capital Project
		0			0	Land Acquisition
<u>1,756,314</u>	<u>2,763,382</u>	<u>4,519,696</u>	<u>2,582,698</u>	<u>928,636</u>	<u>3,511,334</u>	Subtotal
						PROPRIETARY FUNDS
3,680,702	2,725,666	6,406,368	2,758,160	2,785,151	5,543,311	Electric Utility
225,006	214,850	439,856	212,250	212,250	424,500	Electric Utility Capital Proj/Reserve
		0			0	Electric Utility Debt Service
1,280,660	1,041,385	2,322,045	1,047,113	1,057,051	2,104,164	Water Utility
3,123,821	2,967,523	6,091,344	3,034,938	3,083,672	6,118,610	Sewer Utility
280	500	780	500	500	1,000	Joint Facilities
2,113,209		2,113,209			0	Water/Sewer Debt Service
163,159	169,110	332,269	362,350	162,350	524,700	Water Utility Capital Proj/Reserve
19,901	8,263	28,164	251,105	271,105	522,210	Sewer Utility Capital Proj/Reserve
785,383	499,323	1,284,706	552,250	508,062	1,060,312	Storm Drain Utility
178,671	328,237	506,908	281,650	681,650	963,300	Storm Drain Capital Proj/Reserve
		0			0	Solid Waste Utility
1,502		1,502			0	Unemployment Compensation
<u>11,572,294</u>	<u>7,954,857</u>	<u>19,527,151</u>	<u>8,500,316</u>	<u>8,761,791</u>	<u>17,262,107</u>	Subtotal
						INTERNAL SERVICE FUND
590,792	529,257	1,120,049	524,558	524,772	1,049,330	Central Services
<u>590,792</u>	<u>529,257</u>	<u>1,120,049</u>	<u>524,558</u>	<u>524,772</u>	<u>1,049,330</u>	Subtotal
						OTHER FUNDS
84,690	100,000	184,690	100,000	100,000	200,000	Customer Utility Deposit
<u>84,690</u>	<u>100,000</u>	<u>184,690</u>	<u>100,000</u>	<u>100,000</u>	<u>200,000</u>	Subtotal
<u>18,918,124</u>	<u>16,229,241</u>	<u>35,147,365</u>	<u>16,561,200</u>	<u>15,213,057</u>	<u>31,774,257</u>	TOTAL

**TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET
EXPENDITURE COMPARISON**

	2009 ACTUAL	2010 ACTUAL	2009-2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2011-2012 ACTUAL
GENERAL GOVERNMENTAL FUNDS						
General	4,267,817	4,398,819	8,666,636	4,421,591	4,468,205	8,889,796
Subtotal	<u>4,267,817</u>	<u>4,398,819</u>	<u>8,666,636</u>	<u>4,421,591</u>	<u>4,468,205</u>	<u>8,889,796</u>
SPECIAL REVENUE FUNDS						
Street	0	109,329	109,329	319,825	543,032	862,857
Parks Enhancement	10,816	27,021	37,837	19,581	31,043	50,624
Community Center Trust	135	170	305	9,638		9,638
Controlled Substances	68	342	410	0	671	671
Subtotal	<u>11,019</u>	<u>136,862</u>	<u>147,881</u>	<u>349,044</u>	<u>574,746</u>	<u>923,790</u>
DEBT SERVICE FUND						
General Governmental Debt Service	89,336	615,845	705,181	0	0	0
Subtotal	<u>89,336</u>	<u>615,845</u>	<u>705,181</u>	<u>0</u>	<u>0</u>	<u>0</u>
CAPITAL PROJECT FUNDS						
Capital Project	411,005	207,809	618,814	683,845	2,958,265	3,642,110
Land Acquisition	0	0	0	0	1,205,868	1,205,868
Subtotal	<u>411,005</u>	<u>207,809</u>	<u>618,814</u>	<u>683,845</u>	<u>4,164,133</u>	<u>4,847,978</u>
PROPRIETARY FUNDS						
Electric Utility	2,716,771	2,795,081	5,511,852	2,938,609	2,986,405	5,925,014
Electric Utility Capital Projects/Reserve	65,130	0	65,130	239,839	46,133	285,972
Electric Utility Debt Service	3,419	0	3,419	0	0	0
Water Utility	1,113,081	922,668	2,035,749	957,757	968,151	1,925,908
Sewer Utility	2,547,819	2,505,701	5,053,520	2,696,718	2,843,913	5,540,631
Joint Facilities	0	0	0	0	0	0
Water/Sewer Debt Service	362,963	616,985	979,948	307,137	305,006	612,143
Water Utility Capital Projects/Reserve	0	25,139	25,139	411,212	6,486	417,698
Sewer Utility Capital Projects/Reserve	279,543	0	279,543	246,697	27,619	274,316
Storm Drain Utility	472,232	484,237	956,469	615,316	435,051	1,050,367
Storm Drain Capital Projects/Reserve	0	636,482	636,482	177,499	37,079	214,578
Solid Waste Utility	27,709	21,103	48,812	7,748	6,833	14,381
Unemployment Compensation	8,315	6,570	14,885	36,256	7,933	44,189
Subtotal	<u>7,596,982</u>	<u>8,013,966</u>	<u>15,610,948</u>	<u>8,634,788</u>	<u>7,670,409</u>	<u>16,305,197</u>
INTERNAL SERVICE FUND						
Central Services	562,657	505,638	1,068,295	586,870	704,640	1,291,510
Subtotal	<u>562,657</u>	<u>505,638</u>	<u>1,068,295</u>	<u>586,870</u>	<u>704,640</u>	<u>1,291,510</u>
OTHER FUNDS						
Customer Utility Deposit	90,733	82,975	173,708	76,660	97,975	174,635
Subtotal	<u>90,733</u>	<u>82,975</u>	<u>173,708</u>	<u>76,660</u>	<u>97,975</u>	<u>174,635</u>
TOTAL	<u>13,029,549</u>	<u>13,961,914</u>	<u>26,991,463</u>	<u>14,752,798</u>	<u>17,680,108</u>	<u>32,432,906</u>

**TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET
EXPENDITURE COMPARISON**

2013 ACTUAL	2014 ESTIMATED	2013-2014 ESTIMATED	2015 PROPOSED	2016 PROPOSED	2015-2016 PROPOSED	
						GENERAL GOVERNMENTAL FUNDS
4,470,984	5,723,339	10,194,323	5,266,897	5,401,065	10,667,962	General
<u>4,470,984</u>	<u>5,723,339</u>	<u>10,194,323</u>	<u>5,266,897</u>	<u>5,401,065</u>	<u>10,667,962</u>	Subtotal
						SPECIAL REVENUE FUNDS
		0			0	Street
13,008	2,000	15,008	159,500	74,500	234,000	Parks Enhancement
		0			0	Community Center Trust
100	1,000	1,100	1,000	1,000	2,000	Controlled Substances
<u>13,108</u>	<u>3,000</u>	<u>16,108</u>	<u>160,500</u>	<u>75,500</u>	<u>236,000</u>	Subtotal
						DEBT SERVICE FUND
0	0	0	0	0	0	General Govt. Debt Service
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Subtotal
						CAPITAL PROJECT FUNDS
1,686,798	3,414,053	5,100,851	3,406,000	1,544,000	4,950,000	Capital Project
		0			0	Land Acquisition
<u>1,686,798</u>	<u>3,414,053</u>	<u>5,100,851</u>	<u>3,406,000</u>	<u>1,544,000</u>	<u>4,950,000</u>	Subtotal
						PROPRIETARY FUNDS
3,222,105	3,231,962	6,454,067	3,402,884	3,487,991	6,890,875	Electric Utility
902,306	536,836	1,439,142	418,000	467,500	885,500	Electric Utility Capital Proj/Reserve
		0			0	Electric Utility Debt Service
1,016,531	1,152,187	2,168,718	1,454,838	1,261,510	2,716,348	Water Utility
4,264,898	2,600,019	6,864,917	3,047,781	3,104,378	6,152,159	Sewer Utility
0	0	0	0	0	0	Joint Facilities
2,645,612		2,645,612			0	Water/Sewer Debt Service
251,653	347,462	599,115	354,000	112,000	466,000	Water Utility Capital Proj/Reserve
584,108	353,038	937,146	450,000	356,000	806,000	Sewer Utility Capital Proj/Reserve
660,337	711,055	1,371,392	748,653	1,100,186	1,848,839	Storm Drain Utility
162,126	410,000	572,126	280,000	680,000	960,000	Storm Drain Capital Proj/Reserve
		0			0	Solid Waste Utility
21,132	0	21,132	0	0	0	Unemployment Compensation
<u>13,730,808</u>	<u>9,342,559</u>	<u>23,073,367</u>	<u>10,156,156</u>	<u>10,569,565</u>	<u>20,725,721</u>	Subtotal
						INTERNAL SERVICE FUND
564,343	760,682	1,325,025	680,934	694,215	1,375,149	Central Services
<u>564,343</u>	<u>760,682</u>	<u>1,325,025</u>	<u>680,934</u>	<u>694,215</u>	<u>1,375,149</u>	Subtotal
						OTHER FUNDS
78,940	100,000	178,940	100,000	100,000	200,000	Customer Utility Deposit
<u>78,940</u>	<u>100,000</u>	<u>178,940</u>	<u>100,000</u>	<u>100,000</u>	<u>200,000</u>	Subtotal
<u><u>20,544,981</u></u>	<u><u>19,343,633</u></u>	<u><u>39,888,614</u></u>	<u><u>19,770,487</u></u>	<u><u>18,384,345</u></u>	<u><u>38,154,832</u></u>	TOTAL

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

	2007	2008	2009	2010	2011
	(ACTUAL)	(ACTUAL)	(ACTUAL)	(ACTUAL)	(ACTUAL)
RESOURCES					
Taxes	2,761,427	3,160,852	3,062,185	3,100,711	3,183,354
Licenses	323,774	125,157	102,023	94,390	75,839
Intergovernmental Revenues	163,681	22,092	55,139	67,136	142,208
Shared Revenues	81,035	79,332	82,153	89,279	79,164
Fines	74,753	112,523	86,964	87,301	92,834
Charges For Services	377,117	267,736	262,087	239,178	224,021
Miscellaneous	612,697	626,246	430,656	535,855	380,889
Transfers	408,515	408,516	449,532	475,140	520,692
Agency	225,464	180,584	141,861	156,903	149,809
Subtotal	<u>5,028,483</u>	<u>4,983,038</u>	<u>4,672,600</u>	<u>4,845,893</u>	<u>4,848,810</u>
EXPENDITURES					
ADMINISTRATION					
Mayor and Council	92,350	96,017	98,487	87,811	86,832
Municipal Court	131,706	139,019	114,143	134,818	113,998
Administration	314,809	319,660	368,160	346,588	383,680
Financial Services	222,208	209,503	201,466	183,307	201,884
Community Development	190,888	197,529	214,877	223,414	190,668
Subtotal	<u>951,961</u>	<u>961,828</u>	<u>997,133</u>	<u>975,938</u>	<u>977,062</u>
PARKS AND COMMUNITY SERVICES					
Special Services	4,647	9,954	5,159	16,359	20,217
Adult/Senior Services	43,807	43,559	43,733	44,743	33,251
Youth Services	176,017	177,509	185,440	196,681	143,482
Community Services Administration	107,367	127,033	114,887	115,342	118,551
Custodial Services	180,062	183,886	206,217	193,748	178,480
Grounds Maintenance	185,330	214,508	250,212	253,789	273,937
Subtotal	<u>697,230</u>	<u>756,549</u>	<u>805,648</u>	<u>820,662</u>	<u>767,918</u>
PUBLIC SAFETY					
Emergency Medical Services	219,309	232,039	271,275	248,793	225,487
Public Safety Operations	742,528	803,601	886,940	928,927	917,025
Public Safety - Fire	166,604	180,482	178,348	216,241	303,158
Public Safety - Traffic	254,011	269,013	281,582	301,986	286,860
Public Safety Administration	278,215	124,150	168,207	207,540	254,389
Subtotal	<u>1,660,667</u>	<u>1,609,285</u>	<u>1,786,352</u>	<u>1,903,487</u>	<u>1,986,939</u>
STREET MAINTENANCE					
General Services	281,014	362,641	358,567	340,167	354,498
Subtotal	<u>281,014</u>	<u>362,641</u>	<u>358,567</u>	<u>340,167</u>	<u>354,498</u>
PARKING FACILITIES MANAGEMENT					
Parking Facilities Management	41,247	35,714	34,924	32,515	24,631
Subtotal	<u>41,247</u>	<u>35,714</u>	<u>34,924</u>	<u>32,515</u>	<u>24,631</u>
SUBTOTAL					
	<u>3,632,119</u>	<u>3,725,817</u>	<u>3,982,624</u>	<u>4,072,769</u>	<u>4,111,048</u>
OTHER EXPENDITURES					
Debt Service	46,930	663,940			
Capital Transfer	618,750				
Risk Management	62,916	60,278	66,287	65,934	66,153
Technology Support	86,808	89,844	87,928	91,776	77,880
Transfer to Other Funds					17,796
Agency Disbursements	204,828	222,544	130,978	168,340	148,714
Subtotal	<u>1,020,232</u>	<u>1,036,606</u>	<u>285,193</u>	<u>326,050</u>	<u>310,543</u>
TOTAL EXPENDITURES					
	<u>4,652,351</u>	<u>4,762,423</u>	<u>4,267,817</u>	<u>4,398,819</u>	<u>4,421,591</u>
REVENUES LESS EXPENDITURES					
	<u>376,112</u>	<u>220,615</u>	<u>404,783</u>	<u>447,074</u>	<u>427,219</u>
BEGINNING CASH BALANCE					
	2,408,084	2,741,731	2,892,133	3,184,716	3,610,435
Revenues Less Expenditures	376,112	220,615	404,783	447,074	427,219
Accrual/Other Adjustments	(42,465)	(70,213)	(112,200)	(21,355)	26,402
ENDING CASH BALANCE	<u>2,741,731</u>	<u>2,892,133</u>	<u>3,184,716</u>	<u>3,610,435</u>	<u>4,064,056</u>

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

2012 (ACTUAL)	2013 (ACTUAL)	2014 (ESTIMATED)	2015 (PROPOSED)	2016 (PROPOSED)	
					RESOURCES
3,183,489	3,261,245	3,330,536	3,370,726	3,411,172	Taxes
96,496	138,710	79,425	78,575	78,575	Licenses
71,309	25,621	87,600	12,600	9,000	Intergovernmental Revenues
89,507	66,022	74,310	74,372	71,148	Shared Revenues
64,830	52,168	20,800	15,000	15,000	Fines
209,415	249,490	230,577	221,715	221,715	Charges For Services
453,381	405,243	423,575	405,049	406,670	Miscellaneous
521,244	528,240	515,111	577,486	586,473	Transfers
128,739	139,806	72,781	51,005	51,005	Agency
<u>4,818,410</u>	<u>4,866,545</u>	<u>4,834,715</u>	<u>4,806,528</u>	<u>4,850,758</u>	Subtotal
					EXPENDITURES
					ADMINISTRATION
90,044	108,971	120,452	119,713	139,761	Mayor and Council
137,742	110,089	30,000	30,000	30,000	Municipal Court
381,170	370,971	390,759	399,736	415,550	Administration
196,028	259,496	265,339	299,518	281,867	Financial Services
181,306	186,323	186,306	190,985	207,476	Community Development
<u>986,290</u>	<u>1,035,850</u>	<u>992,856</u>	<u>1,039,952</u>	<u>1,074,654</u>	Subtotal
					PARKS AND COMMUNITY SERVICES
20,792	35,532	33,537	59,874	60,634	Special Services
32,742	33,929	33,347	33,229	34,287	Adult/Senior Services
131,156	140,433	135,025	150,644	158,050	Youth Services
120,952	122,313	127,878	131,350	136,954	Community Services Administration
193,884	185,887	213,447	205,770	207,284	Custodial Services
276,862	281,892	301,010	321,198	335,320	Grounds Maintenance
<u>776,388</u>	<u>799,986</u>	<u>844,244</u>	<u>902,065</u>	<u>932,529</u>	Subtotal
					PUBLIC SAFETY
275,435	154,647	528,486	420,174	433,483	Emergency Medical Services
914,214	938,294	1,067,234	1,093,140	1,113,047	Public Safety Operations
378,703	402,927	75,493	88,293	90,562	Public Safety - Fire
245,751	272,450	347,369	400,113	416,527	Public Safety - Traffic
236,851	208,857	255,576	221,649	227,308	Public Safety Administration
<u>2,050,954</u>	<u>1,977,175</u>	<u>2,274,158</u>	<u>2,223,369</u>	<u>2,280,927</u>	Subtotal
					STREET MAINTENANCE
347,333	357,970	374,810	381,061	395,759	General Services
<u>347,333</u>	<u>357,970</u>	<u>374,810</u>	<u>381,061</u>	<u>395,759</u>	Subtotal
					PARKING FACILITIES MANAGEMENT
13,504	11,134	7,762	9,204	9,463	Parking Facilities Management
<u>13,504</u>	<u>11,134</u>	<u>7,762</u>	<u>9,204</u>	<u>9,463</u>	Subtotal
<u>4,174,469</u>	<u>4,182,115</u>	<u>4,493,830</u>	<u>4,555,651</u>	<u>4,693,332</u>	SUBTOTAL
					OTHER EXPENDITURES
		1,000,000	500,000	500,000	Debt Service
64,757	59,973	59,460	62,433	59,460	Capital Transfer
79,152	88,056	78,240	78,780	78,240	Risk Management
20,768	18,756	19,028	19,028	19,028	Technology Support
129,059	122,084	72,781	51,005	51,005	Agency Disbursements
<u>293,736</u>	<u>288,869</u>	<u>1,229,509</u>	<u>711,246</u>	<u>707,733</u>	Subtotal
<u>4,468,205</u>	<u>4,470,984</u>	<u>5,723,339</u>	<u>5,266,897</u>	<u>5,401,065</u>	TOTAL EXPENDITURES
<u>350,205</u>	<u>395,561</u>	<u>(888,624)</u>	<u>(460,369)</u>	<u>(550,307)</u>	REVENUES LESS EXPENDITURES
4,064,056	4,393,517	4,760,136	3,871,512	3,411,143	BEGINNING CASH BALANCE
350,205	395,561	(888,624)	(460,369)	(550,307)	Revenues Less Expenditures
(20,744)	(28,942)				Accrual/Other Adjustments
<u>4,393,517</u>	<u>4,760,136</u>	<u>3,871,512</u>	<u>3,411,143</u>	<u>2,860,836</u>	ENDING CASH BALANCE

TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET
POSITION RECAP

		FTE	General Fund	Electric Utility	Water Utility	Sewer Utility	Storm Water Utility	Central Services	Total
<u>Elected Officials</u>									
Mayor	Ron Lucas	0.08	0.08						0.08
Council	Bruce Judson	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
<u>Administration</u>									
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 Pattin-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 Skarpona	0.49		0.25	0.24				0.49
Clerical - On-Call	Michelle Pihlman	0.10	0.10						0.10
Purchasing/Payables	Linda Grozco	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	Mike Guerber	0.25	0.25						0.25
Summer Concert	Contracted								
Youth Activities									
Recreation Leader	Mark Wright	1.00	1.00						1.00
Recreation Leader	Marianne Manning	1.00	1.00						1.00
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	0.32	0.32						0.32
Parking Enforcement	On-Call	0.06	0.06						0.06
<u>Public Safety</u>									
Public Safety Director/Chief	Ron Schaub		Contract with Pierce County.						0.00
Sergeant	T.J. Rodriguez	1.00	1.00						1.00
Sergeant	Lary Whelan	1.00	1.00						1.00
Detective	Tom Yabe	1.00	1.00						1.00
Public Safety Officer	John Derig	1.00	1.00						1.00
Public Safety Officer	Chris Bailey	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 Specht	1.00	1.00						1.00
<u>Public Works</u>									
Public Works Director	Mark Burlingame	1.00	0.26	0.26	0.16	0.16	0.16		1.00
Electric Utility									
Crew Leader	Josh Danie!	1.00		1.00					1.00
Electric Lineman	Ron Schilling	1.00		1.00					1.00
Electric Lineman	Rob Demoline	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	Enesi Vaetoe	1.00			0.50	0.50			1.00
Service Person	Arthur Garcia	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 Cragger	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:		43.07	27.97	5.04	3.85	2.50	1.71	2.00	43.07



**TOWN OF STEILACOOM
2015-2016 BIENNIAL BUDGET**

APPENDIX A

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

<u>DESCRIPTION</u>	<u>GENERAL DEBT CAPACITY</u>				<u>TOTAL</u>
	<u>LIMITED (Councilmanic)</u>	<u>EXCESS LEVY (Unlimited)</u>	<u>EXCESS LEVY PARKS</u>	<u>EXCESS LEVY UTILITY</u>	
Statutory Debt Limitation: Assessed Valuation - September 12, 2014:	667,550,051	667,550,051	667,550,051	667,550,051	667,550,051
1.50% AV @100%	10,013,251				
2.50% AV @ 100%		16,688,751	16,688,751	16,688,751	50,066,254
Add: Estimated Cash In Debt Service Fund:	0	0	0	0	0
Less: General Obligation Debt Outstanding Compensated Absences and OPEB:	350,255				350,255
Remaining Debt Capacity:	<u>9,662,996</u>	<u>16,688,751</u>	<u>16,688,751</u>	<u>16,688,751</u>	<u>49,715,999</u>

AS of December 31, 2014, 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
2015-2016 BIENNIAL BUDGET**

APPENDIX B

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ORDINANCE NO. _____

AN ORDINANCE OF THE TOWN OF STEILACOOM, PIERCE COUNTY, WASHINGTON, ADOPTING THE BUDGET FOR THE FISCAL BIENNIUM ENDING DECEMBER 31, 2016.

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, 2016 and a notice was published that the Council of said Town would meet on the 21st day of October 2014 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 2015-2016 is hereby adopted in its final form and content as set forth in the document entitled Town of Steilacoom 2015-2016 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 2015-2016 biennium as set forth in summary form in the following amounts:

FUND	ESTIMATED CASH BALANCE 1/1/2015	REVENUES (Accrual Basis)	TOTAL SOURCES	APPROPRIATIONS (Accrual Basis)	ESTIMATED CASH BALANCE 12/31/2016	TOTAL USES
General	\$3,871,512	\$9,657,286	\$13,528,798	\$10,667,962	\$2,860,836	\$13,528,798
Parks Enhancements	341,911	94,000	435,911	234,000	201,911	435,911
Controlled Substance	14,403	200	14,603	2,000	12,603	14,603
Capital Projects	2,656,865	3,511,334	6,168,199	4,950,000	1,218,199	6,168,199
Electric Utility	1,625,503	5,543,311	7,168,814	6,890,875	702,939	7,593,814
Electric Capital Project and Reserve	502,677	424,500	927,177	885,500	41,677	927,177
Water Utility	1,516,138	2,104,164	3,620,302	2,716,348	1,083,954	3,800,302
Water Capital Project and Reserve	887	524,700	525,587	466,000	59,587	525,587
Sewer Utility	925,018	6,118,610	7,043,628	6,152,159	1,396,469	7,548,628
Sewer Capital Project and Reserve	642,554	522,210	1,164,764	806,000	358,764	1,164,764
Joint Facilities	162,775	1,000	163,775	0	163,775	163,775
Storm Drain Utility	574,386	1,060,312	1,634,698	1,848,839	5,859	1,854,698
Storm Drain Capital Project and Reserve	0	933,300	963,300	960,000	3,300	963,300
Central Services	838,023	1,049,330	1,887,353	1,375,149	747,204	2,122,353
Customer Deposit	185,375	200,000	385,375	200,000	185,375	385,375
All Funds	\$13,858,027	\$31,744,257	\$45,632,284	\$38,154,832	\$9,042,452	\$47,197,284

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 21st day of October, 2014.

Approved by the Mayor of the Town of Steilacoom, the 21st day of October, 2014.

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: