

Appendix S
CITY WATER FUND FINANCIAL DATA

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CITY OF TUMWATER FINANCIAL POLICIES

SECTION 1 PURPOSE

Tumwater is a full-service City that provides police and fire services, maintains parks and other public facilities, offers recreational programs and activities, conducts urban planning, issues construction permits, and makes sure residents have safe transportation options. These services are considered general government services. The City also operates three utilities that provide clean drinking water, remove and recycle wastewater safely and manage storm water conveyances and ponds to prevent flooding, and to protect the environment; and, it operates a transportation benefit district which is a special district dedicated to the maintenance of streets and sidewalks. Furthermore, all of these services utilize internal support services such as finance, human resources, community relations, equipment purchases and maintenance, and administration. The City has the authority to impose taxes, such as property taxes, sales taxes and business taxes, as well as fees for specific services, which pay for the cost of these services. The City has to be accountable for the use of all public funds and keep its service promise.

These written policies are approved by Council and apply to all City funds and activities, including general government, utility and internal services, and for any special districts. Special policies for a sub-set of services will be called out. They are intended to be adaptable to changing needs and support Council strategies and goals long-term while ensuring financial protection and sound fiscal practices.

The intent here is to establish written policy and not procedures. Policy is a philosophy or thought process and provides a framework for procedures and day to day decision making. The establishment of specific accounting and financial procedures is the responsibility of the Finance Director and should be in the spirit of these policies. They may be established administratively by the City Administrator

The policy provides guidance in what should be done and as such, prevents what should not be done. It does not state all that should not be done, because that list would be infinite. This policy should be reviewed and updated periodically to be a living document that fits the times.

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**SECTION 2
OBJECTIVE**

The City strives to:

- Maintain all essential services without major service interruption,
- Obtain equitable and fair revenue sources,
- Build financial stability and sustainability,
- Fulfill all financial obligations,
- Be prepared for growth, economic change, and emergencies,
- Comply with laws and regulations, and
- Maintain a high bond rating.

These following policies are to provide guidance for decisions that have a significant fiscal impact and that are in support of the above goals. They are broken out into the following topics:

- Reserve and Contingency Policies
- Revenue and Other Resources
- Expenditures
- Budget Preparation
- Stewardship Over What the City Owns
- Long-term Financial Planning
- Long-term Operational Financial Planning
- Investments
- Debt
- Auditing, Accounting and Financial Reporting
- Management of Federal Grants

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SECTION 3
RESERVE AND CONTINGENCY POLICIES

Reserves reduce financial risk, provide flexibility, add to financial stability, and contribute to good bond ratings. Typically they are established to manage uneven revenue and expenditure fluctuations, known or planned expenditure spikes, or to provide cash flow for large and long-term strategic goals. The purpose for any reserve should be defined and the reserves should be used according to that purpose. Otherwise, there is no reason to maintain a reserve. Reserves are expected to periodically fall below the required levels and are expected to then be replenished within a reasonable time. A reasonable time will depend on the City's financial situation and is defined as no more than five years or shorter where feasible.

The following reserves are reserves commonly established by government organizations and follow best practices. Each serves a different purpose and uses a different time horizon. The General Fund cash flow reserve, for example, bridges uneven cash flows from the City's normal operations and throughout a normal operating year. The facility reserve is a tool to accumulate funds for known large projects in the foreseeable future. And the Contingency Fund sets aside funds in an attempt to prepare for future emergencies such as an earthquake, an ice storm, or a chemical spill, which could happen tomorrow or in twenty years. When cash is needed, the primary need determines which reserve serves the purpose and should be used to address that need.

General Fund Cash Flow Reserve: The purpose of this reserve is to bridge uneven cash flows throughout a year and in the normal course of operations of the General Fund. The General Fund, at a minimum, should maintain an ending fund balance of eight percent (8%) of annual budgeted operating expenditures and debt service payments. The 8% constitutes an estimate for needed cash balance and a commitment of fund balance and is measurable at the end of each year. The commitment percentage can be changed by Council through a Resolution. The reserve may be released by Council through the adoption of a resolution at any time or as part of the regular budget process. This policy helps ensure that the City can meet its obligations throughout a calendar year.

Facility Reserve: The City maintains a reserve fund per Tumwater City Code 3.36.030 for the purpose of providing funds for the repair, major maintenance and replacement of City facilities. These financial policies make reference to the above mentioned City Code section and, specifically, commit a target amount of two million dollars (\$2,000,000). This amount may come from various sources and, at a

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minimum, is to be accumulated from first year property taxes on new construction in excess of \$30 million as a transfer from the General Fund annually. The Capital Facilities Plan (CFP) serves as the project plan and should include the projects that may be funded from this reserve. The CFP is approved by Council.

Contingency Fund: City Code section 3.36.035 establishes a contingency fund for the purpose of providing funds for unanticipated and unbudgeted emergencies as defined in RCW 35A.34.140 [<http://app.leg.wa.gov/rcw/default.aspx?cite=35A.34.140>] and 35A.34.150 [<http://app.leg.wa.gov/rcw/default.aspx?cite=35A.34.150>]. The above Tumwater City Code section and RCWs are made an integral part of these financial policies. In addition, in the case of an emergency not defined in RCW [35A.34.140](#), “council may, upon the adoption of an ordinance by a majority plus one stating the facts constituting the emergency, the estimated amount required to meet it, and declaring that an emergency exists, make the expenditure therefor.”

Water Utility Cash Flow Reserve: The purpose of this reserve is to bridge uneven cash flows throughout a year and from year-to-year in the normal course of operations of the Water Utility. The fees for service of the water utility are partially based on water consumption charges. Consumption, and therefore revenues, can fluctuate greatly from month to month and year to year. The Water Utility, at a minimum, should maintain an ending fund balance of twenty percent (20%) of annual budgeted operating expenditures and debt service payments. The 20% is a percentage higher than for the cash flow reserve of the General Fund or other utilities because the water utility has a higher risk of uneven cash flows due to its weather dependence and volumetric service fee structure. This reserve constitutes a commitment of fund balance and is measured at the end of each year. The commitment percentage can be changed by Council through a Resolution. The reserve may expressly be released by Council through the adoption of a resolution at any time or as part of the regular budget process. The reserve may fall below required levels during normal operations. Any need for replenishment will become part of the biennial revenue requirement forecast and rate setting assessment. This policy helps ensure that the City can meet its obligations throughout a calendar year and from year to year.

Wastewater Utility Cash Flow Reserve: The purpose of this reserve is to bridge uneven cash flows throughout a year in the normal course of operations of the Wastewater Utility. The utility, at a minimum, should maintain an ending fund balance of eight percent (8%) of annual budgeted operating expenditures and debt service payments. This reserve constitutes a commitment of fund balance and is measured at the end of each year. The commitment percentage can be changed by Council through a Resolution. The reserve may expressly be released by Council

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through the adoption of a resolution at any time or as part of the regular budget process. The reserve may fall below required levels during normal operations. Any need for replenishment will become part of the biennial revenue requirement forecast and rate setting assessment. This policy helps ensure that the City can meet its obligations throughout a calendar year and from year to year.

Storm Water Utility Cash Flow Reserve: The purpose of this reserve is to bridge uneven cash flows throughout a year in the normal course of operations of the Storm Water Utility. The utility, at a minimum, should maintain an ending fund balance of eight percent (8%) of annual budgeted operating expenditures and debt service payments. This reserve constitutes a commitment of fund balance and is measured at the end of each year. The commitment percentage can be changed by Council through a Resolution. The reserve may expressly be released by Council through the adoption of a resolution at any time or as part of the regular budget process. The reserve may fall below required levels during normal operations. Any need for replenishment will become part of the biennial revenue requirement forecast and rate setting assessment. This policy helps ensure that the City can meet its obligations throughout a calendar year and from year to year.

Equipment Rental and Reserve Fund Cash Flow Reserve: The purpose of this reserve is to bridge uneven cash flows throughout a year in the normal course of business in the Equipment Rental and Reserve Fund (ER&R). The ER&R fund should maintain an ending fund balance of eight percent (8%) of annual budgeted operating expenditures and debt service payments. This reserve constitutes a commitment of fund balance and is measured at the end of each year. The commitment percentage can be changed by Council through a Resolution. The reserve may expressly be released by Council through the adoption of a resolution at any time or as part of the regular budget process. The reserve is over and above funds set aside for the planned replacement of equipment and other capital assets in the ER&R fund. Any need for replenishment will become part of the biennial revenue requirement forecast and rate setting assessment. This policy helps ensure that the ER&R fund can meet its obligations throughout a calendar year.

The City maintains several other special revenue funds such as for the prevention of domestic violence, safekeeping of forfeited and seized property, development fees, Barnes Lake maintenance, the Lodging Tax Fund, and others. The purpose of these funds is to use all such designated revenue and fund balances for the designated special purposes. These funds tend to hold relatively small amounts of cash, with revenues that are highly variable and expenditures that can be scaled back if revenues do not meet expectations. Thus, no reserve policy is established in this

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document. The Council and City management may establish additional such special purpose funds at any time.

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**SECTION 4
REVENUE AND OTHER RESOURCES**

The City has certain resources available to deliver its services. These resources consist of on-going revenues, one-time revenues, and fund balances.¹ The City also makes a distinction between one-time expenditures, such as acquisition of capital assets, and on-going expenditures, such as compensation and purchases for day-to-day operations.

On-going revenues should pay for all on-going expenditures. They may also fund one-time projects.

One-time revenues and fund balance should only pay for one-time projects and should not be relied upon for ongoing operations. One-time revenues are defined as: sale of assets, interest, special distributions, grants, and any other revenue that is extraordinary, such as a legal settlement or retroactive sales taxes.

The City seeks to recover the full cost of operating all business-type and internal service funds, such as the utilities, the Equipment Rental and Reserve Fund, and the Tumwater Valley Municipal Golf Course through fees for service. These funds provide a direct services to Tumwater residents and businesses for which they charge a service fee. The service fees should ultimately recover the full cost of service. Full cost includes the cost of ongoing operations and ongoing infrastructure repair and maintenance, as well as necessary infrastructure expansion, and the estimated cost of future equipment and building replacements (including any debt service payments and depreciation), that are not funded through other designated capital funding sources, such as connection fees. Connection fees are intended for the acquisition of new infrastructure capacity capital assets only.

The City also provides direct services in its general government funds, such as issuance of permits, building inspections, recreational classes, public records requests, and more. It strives to charge service fees to recover the full cost of these services but also recognizes that it is not always feasible, legal or advisable.

The City strives to stay economically competitive in the community and to be a City of choice for residents and businesses. A full cost recovery of all costs of governmental services may, therefore, be less than one hundred percent (100%) and be outweighed by other considerations that benefit the broad public good. The City

¹ Fund balances can be compared to retained earnings in a business environment, and are the unspent revenues of prior years in each fund.

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actively pursues new revenue opportunities, especially those that add financial diversification and stability, as long as they are derived fairly, equitably, and from a broad base for broad services, or from a specific narrow group when only that group will benefit.

The City may solicit sponsorships and pursue fund raising and donation revenue options by taking a programmatic approach and for a purpose that benefits both, the sponsor and City or the sponsor and the Public equally. It may also accept individual donations and endowments that are to be put to public use, benefit its general government purposes, or provide support to the economically disadvantaged, and do not award special financial or economic advantage to the donor.

A firm approach to collecting old and outstanding balances is applied while balancing the cost of those collections with the recovered revenues. With that approach City staff may turn over past-due accounts and amounts to a collection agency or file a lien. City staff may take non-payment due to a hardship under special consideration and may make arrangements for payments over time for up to twelve months, waive any penalties and late fees, and suspend otherwise normal collection procedures. A hardship case is defined as a serious accident, long-term illness or disability, natural disaster, loss of livelihood, loss of home, or other life-changing occurrence. The Finance Director is to approve any special arrangements in advance and these decisions should be documented for accountability. Staff is encouraged to offer the City's utility assistance program to those customers who are eligible and provide contact information for other help organizations, including the City-sponsored utility assistance program.

Debt proceeds are a one-time resource and can be used for one-time investments into infrastructure, such as for the purchase of land, construction of capital projects or for the purchase of long-lived capital equipment, as long as the City has identified a revenue source to make the debt service payments.

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**SECTION 5
EXPENDITURES**

Any City is primarily a service organization and, thus, personnel costs are a large portion of overall expenditures. The City strives to be an employer of choice in the community and attract quality employees that represent the organizational values of the City. Therefore, it strives to set compensation levels that are competitive in the public service sector.

The human resources department personnel review the City's salary and grade schedule periodically and assess its competitiveness with comparable governmental entities. It strives to establish pay grades that fit into the median range of comparable positions. Council must approve pay grade and position changes with a Resolution at any time or through the regular budget process.

Bonuses are not permitted except as signing or referral bonuses used for recruitment purposes and as approved by Council.

The City should only incur those ongoing expenditures for which it can pay from ongoing revenues.²

The City strives to follow its written procurement procedures and adhere to all State and Federal purchasing and bidding rules where applicable. The City receives federal grants from time to time and is committed to follow 2 CFR 200, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, where it applies.

The City has several administrative functions that provide shared administrative services, such as executive management, public affairs, human resources, accounting, treasury and finance, legal, risk management, and more to all City departments and funds. The cost of those services is charged to the business-type and special purpose funds (the utilities, equipment rental and replacement fund, Golf, Barnes Lake Benefit District, Transportation Benefit District, and any other special purpose district the City may form) based on factors that reasonably estimate a fair share. It implements a full cost approach for the funds that receive the benefit. These shared services are not charged to other general government funds and departments to avoid the double accounting of expenditures, offset by internal revenue. The Finance Director makes recommendations on the appropriate allocation and the Finance Department administers the cost allocation.

² This is not intended to preclude paying project oversight costs from one-time capital funds.

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**SECTION 6
BUDGET PREPARATION**

The City budget should be a reflection of the Mayor's and Council's strategies and goals. Under the direction of the City Administrator and the Finance Director, the heads of individual funds and departments have the primary responsibility to formulate preliminary budget proposals that meet Mayor and Council direction to the extent feasible.

The financial policies documented here are also to be applied to the preparation of the City's budget.

The budget is prepared on the modified basis of accounting. This is the same as the official financial reporting basis of accounting for governmental services funds, but differs from the full accrual basis of accounting for the official financial reports of the business-type funds. The budget for the latter group of funds includes expenditures, such as outlay for capital projects and payments for debt principal, which are instead reported as addition to fixed assets and reduction in liability, respectively, in the official financial statements. Additionally, depreciation and amortization are expenses reported on official financial statements, but are not budgeted.

The budget represents a spending authority that should not be exceeded by the end of the budget period. The level of spending authority is at the fund level, where the General Fund and general fund sub-funds³ may be combined. The amount of spending authority should not exceed the sum of an estimated beginning fund balance and budgeted revenues. This encourages that spending authority stays within planned resources and it presents a balanced budget.

The Finance Department is responsible for the coordination and overall preparation and administration of the City's budget. Revised Code of Washington Chapter 35.34 applies and has very specific requirements as to the timing of budget estimates, budget proposal, publication and adoption, as well as public notices, to name a few examples. The Finance Director coordinates the budget process so that the City follows all statutes.

³ The Levy Lid Lift fund, K-9, emergency reserve, e-link fund are all examples of General Fund sub-funds. They were established to ensure these funds are expended for specific purposes. They have separate budgets, but are combined into the General Fund for external financial reporting purposes.

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The Finance Department assists department budget managers in the preparation of their respective budgets, particularly when it comes to inter-fund charges and personnel costs. The Finance Department assists with solutions and alternatives so that the budget is also a useful tool for budget managers. All reserves and contingencies should be presented in the City's budget.

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**SECTION 7
STEWARDSHIP OVER WHAT THE CITY OWNS**

As a matter of policy, the City prefers electronic money transactions, whether it makes or receives payments. It observes internal control procedures for the receipting of coins, bills or electronic cash, including the segregation of duties, the physical safeguard of checks, coins and bills, assignment of direct responsibility for daily cash handling, daily cash counts, and monthly cash reconciliations.

It is regarded as preferable internal control to maintain one high-volume and main transaction bank (or check-writing) account into which all receipts are recorded, from which all checks are written, and all electronic payments are made. This is with the recognition that other low-volume bank accounts may be required or advisable, such as for the state-required travel advance account, performance bonds, funds held in trust, and other fiduciary monies. Accumulated cash may be invested in lawful investment vehicles. The Finance Director is responsible for the implementation of effective controls over all bank and investment accounts.

The City owns and maintains land, buildings, right-of-ways, infrastructure, equipment and other long-lived assets, also known as capital assets. Capital assets are individually identified and recorded in a capital asset system and depreciated over their useful lives, per generally accepted accounting rules. The City may set a significance threshold so that items at or above the threshold are recorded as capital assets, and items below the threshold are expensed. The City set the threshold to \$5,000. The Finance Department estimates the useful lives to be consistent over years and among similar items. Information about additions to the capital asset records are provided at least annually to the City's insurance carrier for property and liability insurance coverage.

The City maintains an equipment rental and reserve fund (ER&R), as prescribed in Tumwater City Code 3.36.060 to be used for the expenditures of salaries, wages and operations required for the repair, replacement, purchase and operation of all motor vehicles as well as other portable equipment which the city shall decide to maintain and replace through this fund." The City has decided to include all motorized and other rolling stock and information technology equipment costing at least \$5,000. The Finance Director, or delegate, together with management staff of the ER&R fund, develops annual estimated operating and annual replacement costs of the existing equipment complement. These costs are charged to the users and collected in the fund. At times additions are made to the existing complement of equipment. Additions require a transfer of funds to the ER&R fund from the acquiring fund or department in the amount of the initial purchase cost. Annual replacement fees

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begin in the first year after the year of acquisition. Replacement fees continue until the equipment is replaced regardless of the initial estimated life expectancy. The annual estimated replacement cost schedule for each category of equipment shall be established by the finance director in consultation with the City Administrator and department director. This schedule may be periodically adjusted based on actual operating experience. The annual depreciation expense will be used as a minimum estimate of the annual replacement cost.

The finance department takes a periodic inventory of all fixed assets. The fixed asset inventory is taken at least every two years.

City staff make purchases of a variety of long-lived items, such as furniture, equipment, containers, trailers, power tools, to name a few, with a cost of less than \$5,000. They are recorded as an operating cost, not as a capital asset and are not depreciated. A sub-group of these items, called small and attractive assets, are considered to be at high risk of premature and undetected loss. This is because they are small or light, used infrequently, are easily removed from the premises without anyone noticing, and could be disposed without approval, be converted to personal use, and could result in personal gain. The Finance Director maintains a list of common small and attractive assets based on the above attributes and shall set a minimum dollar significance threshold. The current threshold is \$250 per item. The Finance Department should implement a reasonable safeguard and tracking mechanism for small and attractive assets, including an annual inventory taking.

The City disposes of certain capital and non-capital assets from time to time. The Council is to declare all such items surplus through approval of an ordinance. City staff disposes of any surplus items with positive value (see below) through negotiated sale, auction, transfer to another government entity, or donation to a non-profit agency. At times, capital and non-capital items become obsolete or the cost of storage, disposition, or repair exceeds the remaining value. In that case the surplus item has either no or a negative value to the City. The City Administrator, or delegate, may approve disposition of such surplus items through the responsible disposal as refuse. Nothing herein shall be interpreted to authorize the gifting of any capital or non-capital items to a city employee, employee family member, or other private person.

These same policies apply to equipment originally acquired for a public utility. RCW 35.94.040 sets rules for the disposal of utility property to be leased, sold, or conveyed. This policy assumes that an item has to have a value to be leased, sold, or conveyed and that RCW 35.94.040 does not apply to items with a zero or negative value.

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**SECTION 8
LONG-TERM CAPITAL FACILITIES FINANCIAL PLANNING**

The Growth Management Act requires a Capital Facilities Plan (CFP) be part of the City's Comprehensive Plan. The Public Works Department should present to Council a CFP for major transportation projects, parks and other general government projects, and for major utility (water, wastewater, storm water) projects every other year, for a six-year forecasting period, at a minimum, that begins with an even-numbered year. For a biennial budget cycle, that aligns the beginning for the CFP forecasting period with the second year of the biennial budget.

The CFP must include appropriate funding each year to balance resources with planned project expenditures. Appropriate funding could be restricted revenue such as that for the Transportation Benefit District, loan or bond proceeds, real estate excise tax, impact fees, grants, developer or other contributions, motor vehicle fuel tax, and general transfers from other funds. The City has committed the utility tax from private utility and City utility enterprises (6% at the time of the writing of these policies) to the General Fund (Fund 001) and each of the two Capital Facilities funds (fund 303 and 304) as follows: of the six percentage points (6%), three and seven tenths percentage points (3.7%) to the General Fund, one and a half percentage points (1.5 %) to the General Government Capital Facilities Fund 303, and eight tenths of one percentage point (0.8%) to the Transportation Capital Facilities Fund 304. Although expected to be rarely done, these allocations may be adjusted by the Council as part of the budget process.

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SECTION 9
LONG-TERM OPERATIONAL FINANCIAL PLANNING

The revenues, expenditures and fund balances for the general fund should be forecasted each year, about mid-calendar-year, for the current and next 5 years, making it a rolling five-year forecast, as an early look at changing economic conditions and possible unfavorable consequences, such as declining revenues and increasing costs. This enables the City to be flexible, and make choices to adjust its expectations and/or service levels as early as possible.

The utilities should strive to work towards a forecast for revenues, expenditures and fund balances for a six-year period, updated every two years and on the same update-cycle as the Capital Facilities Plan (CFP). The CFP is the basis for the amounts of planned capital spending for those six years. The plan should also include reasonable revenue and operating cost assumptions, as well as minimum funding for all reserves as established by these policies.

Estimates and forecasts of all revenues and expenditures should be cautious in a slow economic environment, taking a financially restrained approach. Estimates and forecasts of revenues and expenditures may become less restrained at a time of a more growth-oriented outlook.

The utilities' financial plans should assume that they support themselves through fees for service and that they do not receive financial or economic support from the General Fund.

The utilities should make every effort to set service fees that recover full life-cycle costs which may lead to periodic accumulations of fund balances. The accumulation of fund balance is regarded as competent long-term planning tool for foreseeable needs. This tool helps temper annual rate increases and enables the City to fund a large portion of its projects with cash or to position the City well for long-term debt issues.

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**SECTION 10
INVESTMENTS**

Most funds hold some amount of cash since the timing of expenditures seldom matches the time of receipt of revenue. This cash accumulates and can be invested. The Finance Director acts as investment officer and has the authority to invest accumulated cash with the objective of safety first, liquidity second, and third, a market rate return that can reasonably be expected given these objectives, while complying with State law.

Accumulated cash includes funds over and above the minimum required reserves as described in the policy.

The investments must adhere to the requirements of RCW Chapter 35A.40 Section 050 Investment of Funds [<http://app.leg.wa.gov/RCW/default.aspx?cite=35A.40.050>], RCW Chapter 39.59 Public Funds-Authorized Investments, and RCW Chapter 39.59 Section 040 Authorized investments-Bonds, warrants, certificates, and other investments [<http://app.leg.wa.gov/RCW/default.aspx?cite=39.59.040>]. These chapters define specific investments by types, quality and maturity. The most current Washington State Investment Board (WSIB) investment policies adhere to these RCW Chapters and are, herewith, made an integral part of these policies as guidance for City investments. The most current WSIB policies went into effect as of September 15, 2016 and are attached (see Exhibit B).

The investment officer must remain impartial in all investment decisions and must not pursue a personal activity that creates a conflict of interest in the execution and management of the City's investment program. A conflict of interest arises, when the investment officer could in fact or appearance, either directly or indirectly, benefit financially or economically from his or her influence or decision. This requirement extends to any employee, committee member, or Council member who could significantly influence an investment decision.

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**SECTION 11
DEBT**

The City issues debt infrequently and primarily for large capital purchases and infrastructure projects. It takes a conservative approach in the sense that it keeps debt maturities as short as possible and complies with RCW Chapter 35A.40 [<http://app.leg.wa.gov/rcw/default.aspx?cite=35a.40>], RCW Chapter 43.80 [<http://app.leg.wa.gov/RCW/default.aspx?Cite=43.80.100>], as minimum requirements. The City will also observe any other laws and regulations pertaining to debt.

Debt payments limit the City’s ability to respond to ongoing operational needs and unexpected expenses. For this reason, it is advisable to limit the amount of debt and associated debt payments. The debt limits prescribed by the RCWs are shown in the table below. The City further voluntarily limits its debt exposure by adopting more stringent debt limits at a level half of that required by the RCWs. The limits are stated as percentage of the City’s assessed property values.

Type of Debt	RCW Limits	City Policy	2016 Actual
General Obligation ¹ :	2.50 %	1.25%	0.1165%
Non-Voted	1.50 %	0.75 %	0.0977%
Voted	1.00 %	0.50%	0.0188%
Open Space, Parks	2.50 %	1.25%	0.1706%
Utilities	2.50 %	1.25%	0.0036%
Revenue ³ bonds	no limit	no limit ²	-
Local Improvement District ³	no limit	no limit ²	-

¹ Proceeds may be used for any City function, fund, or department

² The ability to pay and debt coverage ratios will set a natural debt limit here.

³ Statutory limits do not apply, because the City’s general revenue or taxing authority are not pledged.

The City may issue debt for the acquisition of long-lived assets, where the maturity of the debt does not exceed the estimated useful life of the asset and where the asset or existing revenue serves as security for the debt. Any debt issue should be paired with a known and adequate revenue flow from which principal and interest are paid.

When the Capital Facilities Plan or any other long-term plan includes the proceeds of a debt issue, the plan will also identify and include the source of making annual payments for principal and interest.

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The Finance Director is responsible for the analysis of debt requirements. This includes the timing, calculation of outstanding debt, debt limits, future debt burden, and revenue requirements. The Finance Director is also responsible for the coordination of debt issues and subsequent required disclosures. The water, waste water and storm water utilities are combined as one water services utility for debt issuance purposes.

The City may issue the following types of debt: General Obligation bonds, voted and non-voted for any City purpose; Certificates of Participation⁴ and full faith and credit bonds for any City purpose, revenue bonds for the utilities and special districts with or without the backing of the City's full faith and credit⁵, and short-term loans in anticipation of long-term bonds, all subject to RCW limitations and other relevant City policies. The City may also enter into long-term leases that constitute in substance a debt-financed purchase, a so-called capital lease.

The Finance Director assesses the lowest cost debt financing option for any debt issue. The Finance Director is responsible for the solicitation and selection of professionals, who are required to issue and administer City debt, such as bond counsel, financial advisor, underwriter, and fiscal agent.

A refinancing is a practice of selling new bonds to replace or combine existing bonds. Typically this is done when interest rates have fallen below an existing issues' effective interest rate. The City considers it best practice to initiate a refinancing when the net present value savings are at least three percent (3%). The Finance Director shall periodically evaluate bond issues and recommend a refinancing for this reason, as well as for other reasons, such as when the timing of anticipated revenues changes, or when it is in the City's best interest to modify bond covenants. A refinancing and a new issue may be combined.

An advance refunding is a practice of placing funds into escrow, and entirely relinquishing control over such funds, for the future repayment of bonds. Typically this is done when the bond security⁶ no longer qualifies as security, such as through

⁴ The State of Washington facilitates bond issues where the debt needs of several small jurisdictions may be combined into one debt issue. Each jurisdiction holds a proportion of that debt issue through a Certificate of Participation or COP and makes the debt service payments to the State. It reduces issuance and interest costs to the COP holders, and minimizes subsequent disclosure requirements.

⁵ The general fund may lend its creditworthiness to the utilities, for example, when utilities issue revenue bonds. It minimizes interest costs and debt coverage ratio requirements.

⁶ Examples of bond securities are land, a building, or equipment that is typically acquired with the bond proceeds. For tax-exempt bonds, the underlying security has to be used for almost all public and very minor private purposes.

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conversion⁷, sale or impairment⁸, or when the issuer desires to extinguish the debt. The Finance Director shall recommend an advance refunding when it is in the best interest of the City.

The preferred method of debt issuance is the competitive process because it generally helps obtain a low total interest cost. A negotiated debt placement is permissible in special cases, such as in a volatile interest rate environment, under extenuating time pressure, or for an issue requiring special underwriter skills.

The three utilities of water, wastewater and storm water are considered to be one water utility for debt purposes. The City will strive to set service fees for the utilities that are estimated to maintain a minimum revenue bond debt coverage ratio of 1.25.

The City must identify revenue for any new debt and should associate it with a specific community benefit, so that the residents of Tumwater know what they are paying for.

The City strives to have a General Obligation bond rating of A or better (based on the S&P credit rating tiers, see Exhibit A) and is committed to filing all required subsequent debt disclosures according to applicable debt covenants and Security and Exchange rules.

Unused debt proceeds are invested according to the City's investment policy and any resulting arbitrage rebates are to be filed as required.

The City may use inter-fund borrowing when the lending fund has cash available and both funds benefit. Such inter-fund borrowing shall be in writing, with loan terms that include principal, annual interest, and payment schedule, and be approved by Council. The interest rate charged for such borrowing should be no less than what the lending fund would earn if its accumulated cash was invested in accordance with the policies in Section 10.

⁷ An example of a conversion is when an old City Hall is converted from public use to private use, such as commercial offices.

⁸ An example of impairment could be a building damaged in a fire. Insurance proceeds could be used to either repair and rebuild or retire the associated debt early, because the building will not be recovered.

CITY OF TUMWATER
FINANCIAL POLICIES

SECTION 12
AUDITING, ACCOUNTING AND FINANCIAL REPORTING

Section 21.2 of Council Rules established a standing Budget and Finance Committee. Its stated purpose is to develop and review policy issues and make recommendations regarding budget amendments, financial contracts, social and health services funding, financing, and budget development not otherwise covered by other committees or the full Council. The Mayor and three Council members form the Budget and Finance Committee. The Budget and Finance Committee has also acted as oversight committee over the City's annual audit engagement, audit reports, and any necessary follow-up, and should continue to do so. It should also receive information about unusual developments, cases of fraud, waste and abuse.

The Finance Department is responsible for the establishment and accounting of all funds, and fund assets, liabilities, revenues, expenditures, and expenses using the double-entry accounting method. The funds are established according to Generally Accepted Accounting Principles (GAAP) and are further described in the Tumwater Municipal Code chapter 3.36.

The Finance Department prepares GAAP-compliant annual financial statements including footnotes. It does not prepare a Comprehensive Annual Financial Report (CAFR) which requires certain additional budget comparative data and statistical information, the cost of which is deemed to outweigh the benefit at the time these policies are written. This may be reconsidered at any time.

The Tumwater accounting records should be designed to support financial reporting per GAAP and to support all required filings with the Washington State Auditor's Office (SAO). The 'Blue Book' of the Government Finance Officers' Association (GFOA) and the SAO Budget and Reporting System (BARS) manual serve as guidance for Chart of Accounts structure, GAAP implementation, audit preparation, and best accounting practices.

The Finance Department is also responsible for issuing timely internal reports for the Mayor, Council, The Public, City Administrator, and Directors.

The Finance Director should design and implement internal controls to prevent errors and omissions, and loss of assets, including through segregation of duties, physical security over cash, assignment of direct responsibilities for cash and bank record handling, secure access to bank accounts, purchase approval processes, periodic interim financial reviews, periodic reconciliations, and inventory taking.

CITY OF TUMWATER
FINANCIAL POLICIES

The Finance Director has the responsibility to establish a fund and account structure as required by State law, GAAP or other laws and regulations. At the same time, the decision to add funds or accounts should follow an emphasis on simplicity and accountability, whenever possible. Funds and accounts require annual maintenance and essentially exist forever. It is prudent to keep the number of funds and accounts to those that are required and financially significant, or are of particular interest to the Public, Council, commissions and committees, or management long-term.

CITY OF TUMWATER
FINANCIAL POLICIES

**SECTION 13
MANAGEMENT OF FEDERAL GRANTS**

The City applies for federal grants where possible and advisable, to fund transportation, law enforcement, water/sewer/storm drainage utility infrastructure projects, to name a few. When the City receives federal grants it strives to administer those grants in conformance with 2 CFR 200: Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards, when it applies. Key elements for that compliance are:

- Written Internal Controls over the grant funds and ability to demonstrate that the policies are being followed (2 CFR 200.303);
- Written procedures to minimize the time lag between advance payments by the granting agency (draws) and related disbursements (2 FCR 200.305);
- Written procedures to avoid a conflict of interest (2 CFR 200.318);
- Written Procurement Policies (2 CFR 200.320); and,
- Oversight and assurance that only Allowable Costs are claimed and ability to demonstrate the oversight (2 CFR 200.403).

The City's internal controls over federal funds take the Internal Control Integrated Framework of the Committee of Sponsoring Organizations of the Treadway Commission (COSO) as guidance and strive to be able to demonstrate that it follows Federal statutes, regulations, and the terms and conditions of the Federal awards through oversight or monitoring, that it takes prompt action when non-compliance is identified, and that it takes reasonable measures to safeguard private personal and otherwise sensitive and confidential information.

The City strives to obtain grant funds as a reimbursement of expenditures. This means that any grant eligible invoices and internal labor costs have been paid by the City from City funds, and are billed to the granting agency subsequently and in the same amount as previously paid. In the unlikely event, that funds are drawn in advance of the expenditures, such as in the case of inadequate working capital, the draw is made as reasonably close to the expenditure timing as is administratively possible.

The City's procurement policies, adopted by Council, require the absence of employee or agent conflict of interest during the selection, award and administration of contracts, and include actions to be taken in the case of a violation.

CITY OF TUMWATER
FINANCIAL POLICIES

The department managing a project, which is funded by direct or indirect federal funds, is responsible for the ability to demonstrate that it follows procedures that assure that only allowable costs are claimed.

CITY OF TUMWATER
FINANCIAL POLICIES

SECTION 14: EXHIBIT A
CREDIT RATING TIER CHART OF THREE MAJOR RATING AGENCIES

Moody's		S&P		Fitch		Rating description	
Long-term	Short-term	Long-term	Short-term	Long-term	Short-term		
Aaa	P-1	AAA	A-1+	AAA	F1+	Prime	
Aa1		AA+		AA+			
Aa2		AA		AA			
Aa3		AA-		AA-			
A1	P-2	A+	A-1	A+	F1	Upper medium grade	
A2		A		A			
A3		A-		A-			
Baa1	P-3	BBB+	A-3	BBB+	F3	Lower medium grade	
Baa2		BBB		BBB			
Baa3		BBB-		BBB-			
Ba1	Not prime	BB+	B	BB+	B	Non-investment grade speculative	Non-investment grade aka high-yield bonds aka junk bonds
Ba2		BB		BB			
Ba3		BB-		BB-			
B1		B+		B+			
B2		B		B			
B3		B-		B-			
Caa1		C	CCC+	C	CCC	C	
Caa2	CCC		Extremely speculative				
Caa3	CCC-		Default imminent with little prospect for recovery				
Ca	CC						
C	C						
/	D	/	/	DDD	/	In default	
/				DD			
/				D			

We are here

The City strives to have a General Obligation bond rating of A or better.

CITY OF TUMWATER
FINANCIAL POLICIES

SECTION 14: EXHIBIT B
WASHINGTON STATE INVESTMENT BOARD INVESTMENT POLICIES

See following pages.



POLICY NUMBER: 2.05.500

EFFECTIVE DATE: 9/15/16

TITLE: Commercial Paper and Corporate Notes Investment Policy For the State Treasurer, Local Governments, and Higher Education Institutions

SUPERSEDES: 9/17/15

BOARD ADOPTION: 9/15/16

APPROVED:

PURPOSE

Revised Code of Washington (RCW) 43.84.080, RCW 39.59.040, and RCW 28B.10.928 authorize the State Treasurer, local governments in the state of Washington, and Washington institutions of higher education to invest in commercial paper and corporate notes purchased on the secondary markets provided they adhere to the investment policies and procedures adopted by the Washington State Investment Board (WSIB).

In accordance with those statutes, this policy establishes guidelines enabling the State Treasurer, local governments, and institutions of higher education to invest in commercial paper and corporate notes purchased on the secondary markets.

POLICY

This policy refers to four portfolios: (1) the commercial paper portfolio; (2) the corporate notes portfolio; (3) the credit portfolio, a subset of the total portfolio that contains the commercial paper and corporate notes portfolios combined; and (4) the total portfolio, which includes all money market and fixed income securities.

Investors without the expertise to make the investment decisions addressed in this policy should obtain independent expert financial advice.

Commercial Paper Portfolio Guidelines

The policy guidelines with respect to investment in commercial paper are as follows:

1. Commercial paper must be rated with the highest short-term credit rating category of any two major Nationally Recognized Statistical Ratings Organizations (NRSROs) at the time of purchase. If the commercial paper is rated by more than two major NRSROs, it must have the highest rating from all of them.
2. Commercial paper holdings may not have maturities exceeding 270 days.
3. Any commercial paper purchased with a maturity longer than 100 days must also have an underlying long-term senior unsecured credit rating at the time of purchase in one of the three highest rating categories of an NRSRO.
4. The percentage of commercial paper that may be purchased from any single issuer is 3 percent of the assets of the total portfolio.
5. Commercial paper must be purchased in the secondary market and not directly from the issuers.

Corporate Notes Portfolio Guidelines

The policy guidelines with respect to investment in corporate notes are as follows:

1. Corporate notes are defined as debt securities issued by corporations.

2. Corporate notes must be rated at least weak single-A or better by all of the major rating agencies that rate the note at the time of purchase for inclusion in the corporate note portfolio.
3. Corporate notes must meet the following maturity and duration limits:
 - a. The maturity of the corporate notes shall be 5.5 years or less at the time of purchase.
 - b. The maximum duration of the corporate note portfolio shall not exceed 3 years.
4. No corporate fixed-income issue may exceed 3 percent of the cost or 6 percent of the market value of the assets of the total portfolio.
5. The percentage of corporate notes that may be purchased from any single issuer rated AA or better by all major rating agencies that rate the note is 3 percent of the assets of the total portfolio.
6. The percentage of corporate notes that may be purchased from any single issuer rated in the broad single-A category from all the major rating agencies that rate the security, is 2 percent of the total portfolio.
7. Corporate notes must be purchased on the secondary market and not directly from the issuers.
8. Securities rated in the broad single-A category with a negative outlook may not be purchased. Portfolio holdings of corporate notes downgraded to below single A and portfolio holdings of securities rated single A with their outlooks changed to negative may continue to be held. No additional purchases are permitted.

Credit Portfolio Guidelines

The commercial paper and corporate notes portfolios together are known as the credit portfolio. The policy guidelines with respect to the credit portfolio are as follows:

1. The credit portfolio shall not exceed 25 percent by market value of all assets of the total portfolio.
2. The credit portfolio must be diversified by sector and industry.
3. Portfolio managers must routinely monitor the ratings and credit quality of the issuers of the commercial paper and corporate notes that they are purchasing. Appropriate personnel should be notified of any credit rating downgrades of issuers of any commercial paper and corporate notes in their portfolios.
4. Credit risk, interest rate risk, and reinvestment risk must all be managed.

Total Portfolio Guidelines

The policy guidelines with respect to the total portfolio concentration limits are as follows:

1. The following are not permissible investments:
 - a. Securities issued in currencies other than the U.S. dollar.
 - b. Derivatives.
 - c. Loans.
2. No single credit issuer shall exceed 3 percent of the total portfolio's market value.
3. The individual country limit of non-U.S. and non-Canadian exposure is 2 percent of the total portfolio. The exposure is determined by the country of domicile of the issuers of portfolio securities.

ROLES AND RESPONSIBILITIES

Washington State Investment Board

The Board is responsible for approving the Commercial Paper and Corporate Notes Investment Policy for the State Treasurer, Local Governments, and Higher Education Institutions.

Public Markets Committee

The Committee is responsible for reviewing and recommending the policy to the Board.

WSIB Staff

Staff is responsible for recommending investment policy enhancements and changes to the Public Markets Committee.

State and Local Government Staff and Higher Education Institution Staff

State and local government staff and higher education institution staff are responsible for obtaining any necessary independent expert financial advice related to investments covered by this policy and are responsible for implementing the policy as well as following best practices in accounting and reporting.

POLICY REVIEW

The Board shall review this policy at least once every three (3) years to ensure that it remains relevant and appropriate.

Policy Adopted 3/16/95
Revised 2/18/99
Revised 10/25/01, Supersedes WSIB Policy 2.15.101
Reviewed 7/20/06
Reviewed 4/16/09
Reviewed 6/21/12
Revised 9/17/15
Revised 9/15/16

RESOLUTION NO. R2018-026

A RESOLUTION of the City Council of the City of Tumwater, Washington, establishing fees and charges, as more particularly set forth herein.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TUMWATER, STATE OF WASHINGTON, THAT THE FOLLOWING FEES AND CHARGES ARE HEREBY ESTABLISHED FOR THE CITY OF TUMWATER AS FOLLOWS:

Section 1. Repealer. Resolution R2017-022 is hereby repealed in its entirety effective midnight December 31, 2018.

Section 2. Fees and Charges Established. Fees shall be established in the following categories presented in this section as presented in attached Exhibit A.

TABLE #	SUBJECT AREA
I	Business Licenses, Administrative & Publications
II	Zoning, Land Division & Environmental
III	Building & Fire Safety
IV	Transportation, Engineering, Utilities, & Utility Connections
V	Public Safety
VI	Recreation
VII	Utility Rates

Section 3. Ratification. Any act consistent with the authority and prior to the effective date of this Resolution is hereby ratified and affirmed.

Section 4. Severability. The provisions of this Resolution are declared separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this Resolution or the invalidity of the application thereof to any person or circumstance, shall not affect the validity of the remainder of the Resolution, or the validity of its application to other persons or circumstances.

Section 5. Effective Date. This Resolution shall become effective January 1, 2019.

RESOLVED this 4th day of December, 2018.

CITY OF TUMWATER


Pete Kmet, Mayor

ATTEST:


Melody Valiant, City Clerk


APPROVED AS TO FORM:

Karen Kirkpatrick, City Attorney

Table I

BUSINESS LICENSES, ADMINISTRATIVE & PUBLICATIONS			
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge
Various Departments	Blueprints and Photocopies Blueprints Photocopies	§3.48.020	\$ 0.50 per square foot \$ 0.15 per page over 10
Public Works	GIS Maps • City Street Map (36" x 48" Glossy) • E Size (34" x 44") • D Size (22" x 34") • C Size (17" x 22") <i>Note: Add \$1 to any E, D, C size maps printed with Glossy paper. Any map printed at a different size than listed here, will be billed to the closest matching size from the list above.</i>	§3.48.030	\$8.00 \$6.00 \$4.00 \$2.00
Community Development	Comprehensive Plan Document, Volume I • Land Use Plan • Housing Plan • Parks & Recreation Plan • Lands for Public Purpose/EPF Plan • Utilities Plan • Capital Facilities Plan Complete Volume I	§3.48.030	\$15.00 \$8.00 \$5.00 \$5.00 \$12.00 \$10.00 \$55.00
Community Development	Comprehensive Plan Document, Volume II • Conservation Plan • Economic Development Plan • Transportation Plan • Joint Plan • Shoreline Master Program (SMP) – SMP for the Thurston Region – Deschutes Riparian Habitat Plan – Deschutes River Special Area – New Market Historic District Plan Complete Volume II	§3.48.030	\$6.00 \$5.00 \$18.00 \$25.00 \$25.00 \$9.00 \$5.00 \$5.00 \$6.00 \$79.00
Community Development	Development Guide Disk Copy Paper Copy	§3.48.030	\$25.00 \$30.00
Administrative Services	Employment Application Fee	n/a	\$ 0 – \$ 20.00, as printed in recruitment announcement
Various Departments	Notary Fee for Non-City related documents	n/a	\$ 10.00 each
Administrative Services	Public Records • Photocopying • Copies on Compact Discs or DVDs • Duplicating Cassettes • Duplicating records in non-routine formats such as photographs, cassettes, videotapes • Scanned records, or use of agency equipment for scanning • Records uploaded to email, or cloud-based data storage service or other means of electronic delivery • Records transmitted in electronic format for use of agency equipment to send records electronically	Resolution No. R2017-023	\$ 0.15 per page over 10 \$2.00 per CD or DVD \$ 12.00 per cassette Actual Cost from Outside Vendor \$.10 per page \$.05 for every 4 electronic files or attachments \$.10 per gigabyte
Community Development	Public Notice Cost • Sign Posting • Other than Site Signs	§3.48.040	\$ 35.00 per site sign \$15.00
Community Development	Recording Costs	§3.48.010	\$ 35.00 + auditor fee
Finance	Returned Item (check) for any reason	§3.48.050	\$30.00

Table I

BUSINESS LICENSES, ADMINISTRATIVE & PUBLICATIONS				
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge	
Finance	Business Licenses • Original License • Annual Renewal <i>Note: City business licenses paid through the WA Department of Licensing will be subject to additional state fees, as applicable.</i>	\$5.04.060	\$50.00 \$20.00	
	Community Development		\$75.00	
Finance	Occupational Permits • Original Permit • Annual Renewal (second & third years) <i>Note: The original permit fee includes the cost of fingerprinting and background check.</i>	\$5.06.050	\$70.00 \$30.00	
Finance	Sexually Oriented Businesses • Permit Application, and • Annual Fee	\$5.50.040 \$5.50.070	\$400.00 \$640.00 annually	
	Adult Cabaret Business <u>Adult Cabaret Managers</u>	\$5.50.070	\$1,320.00 annually	
	• Processing Fee, and • Annual Fee	\$5.50.080 \$5.50.080	\$50.00 \$150.00 annually	
	<u>Models and Escorts</u> • Processing fee, and • Annual fee	\$5.50.090 \$5.50.090	\$50.00 \$150.00 annually	

Table II

ZONING, LAND DIVISION & ENVIRONMENTAL				
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge	
Community Development	Appeals			
	• Hearing Examiner			
	– Administrative Appeal*	\$18.62.020		\$100.00
	– SEPA Appeal*	\$16.04.160		\$175.00
	– Appeal of Impact Fee with Independent Fee Calculation	\$3.50.140		\$ 200.00 per calculation
	• City Council			
	– Appeal of Hearing Examiner Decision*	\$2.58.150		\$100.00
	*Reimbursed if appeal is substantially upheld			
Community Development	Transportation Impact Fees	\$3.50.130		
	<u>Type of Development</u>	<u>ITE Land Use Code</u>	<u>Unit of Measure</u>	<u>Impact Fee Rate/Unit</u>
	<i>Residential</i>			
	• Single Family / Duplex (Detached)	210	dwelling	\$3,705.42
	• Multifamily – Apartment	220	dwelling	\$2,404.58
	• Mobile Home Park	240	dwelling	\$2,164.55
	• Senior Adult Housing – Detached	251	dwelling	\$792.44
	• Senior Adult Housing – Attached	252	dwelling	\$469.59
	• Congregate Care	253	dwelling	\$498.95
	• Accessory Dwelling Unit		dwelling	\$2,404.58
	• Assisted Living	254	bed	\$415.09
	<i>Industrial</i>			
	• Light Industrial	110	SF / GFA	\$5.23
	• Industrial Park	130	SF / GFA	\$4.83
	• Manufacturing	140	SF / GFA	\$4.10
	• Warehousing	150	SF / GFA	\$1.87
	• Mini-Warehouse	151	SF / GFA	\$1.39
	• High-Cube Warehouse	152	SF / GFA	\$0.64
	<i>Commercial – Services</i>			
	• Hotel	310	room	\$2,473.77
	• Motel	320	room	\$1,970.63
	• Walk-in Bank	911	SF / GFA	\$10.11
	• Drive-in Bank	912	SF / GFA	\$21.51
	• Day Care Center	565	SF / GFA	\$26.13
	• Quick Lubrication Vehicle Shop	941	VSP	\$5,271.53
	• Automobile Care Center	942	SF / GFA	\$4.44
	• Gasoline/Service Station	944	VFP	\$14,355.08
	• Service Station/Minimart	945	VFP	\$10,490.69
	• Service Station/ Minimart/Carwash	946	VFP	\$10,929.77
	• Carwash – Self Serve	947	VSP	\$5,232.17
	• Carwash – Automated	948	VSP	\$73,193.60
	• Movie Theater	444, 445	seat	\$216.97
	• Health/Fitness Club	492, 493	SF / GFA	\$15.44
	<i>Commercial – Institutional</i>			
	• Elementary School	520	SF / GFA	\$2.54
	• Middle School/Junior High School	522	SF / GFA	\$2.50
	• High School	530	SF / GFA	\$2.03
	• Community/Junior College	540	student	\$377.35
	• College/University	550	student	\$660.38
	• Church	560	SF / GFA	\$2.12
	• Hospital	609	SF / GFA	\$5.97
	• Nursing Home	620	SF/GFA	\$2.16
	<i>Commercial - Restaurant</i>			
	• Quality Restaurant	931	SF /GFA	\$14.95
	• High Turnover (sit down) Restaurant	931	SF /GFA	\$22.66
	• Fast Food Restaurant w/out Drive Thru	933	SF / GFA	\$27.42
	• Fast Food Restaurant with Drive Thru	934	SF / GFA	\$36.19
• Tavern/Drinking Place	935	SF / GFA	\$26.26	
• Coffee/Donut Shop w/out Drive Thru	936	SF / GFA	\$42.71	
• Coffee/Donut Shop with Drive Thru	937	SF / GFA	\$45.00	
• Coffee/Donut Shop with Drive Thru and with no inside seating	938	SF / GFA	\$17.29	

Table II

ZONING, LAND DIVISION & ENVIRONMENTAL					
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge		
Community Development	Transportation Impact Fees (continued)	\$3.50.130			
	<u>Type of Development</u>	<u>ITE Land Use Code</u>	<u>Unit of Measure</u>	<u>Impact Fee Rate/Unit</u>	
	<i>Commercial – Office</i>				
	• General Office Building	710	SF / GFA	\$7.96	
	• Government Office Building	730	SF / GFA	\$9.99	
	• Medical-Dental Office/Clinic	720	SF / GFA	\$17.41	
	<i>Commercial –</i>				
	• Retail Shopping Center -				
	up to 49,999 sq. ft.	820	SF / GLA	\$5.75	
	50,000 – 99,999	820	SF / GLA	\$6.38	
	100,000 – 199,999	820	SF / GLA	\$6.44	
	200,000 – 299,999	820	SF / GLA	\$6.56	
	300,000 – 399,999	820	SF / GLA	\$6.77	
	400,000 sq. ft. or more	820	SF / GLA	\$7.16	
	• Automobile Parts Sales	843	SF / GFA	\$7.50	
	• Car Sales – New/Used	841	SF / GFA	\$9.36	
	• Convenience Market	851	SF / GFA	\$27.85	
	• Discount Club	861	SF / GFA	\$7.19	
	• Electronic Superstore	863	SF / GFA	\$5.94	
	• Toy Superstore	864	SF / GFA	\$6.60	
	• Furniture Store	890	SF / GFA	\$0.39	
• Hardware/Paint Store	816	SF / GFA	\$7.87		
• Home Improvement Superstore	862	SF / GFA	\$2.72		
• Nursery/Garden Center	817	SF / GFA	\$6.28		
• Pharmacy/Drugstore w/out Drive Thru	880	SF / GFA	\$7.06		
• Pharmacy/Drugstore with Drive Thru	881	SF / GFA	\$9.41		
• Supermarket	850	SF / GFA	\$14.79		
• Tire Store	848	SF / GFA	\$6.59		
• Tire Superstore	849	SF / GFA	\$3.35		
SOURCE: ITE, "Trip Generation, 8th Edition"			Cost per New Trip Generated: \$3144.62		
Notes: ¹ Abbreviations: SF = Square Feet VSP = Vehicle Service Position GFA = Gross Floor Area VFP = Vehicle Fueling Position GLA = Gross Leasable Area					
² Annual Escalator: Transportation Impact Fees will be adjusted annually, based on the Engineering News Record Construction Cost Index for the Seattle, Washington, area as reported for July to establish the fee schedules effective January 1st of the subsequent year.					
Community Development	Olympia School District No. 111 School Impact Fees	\$3.50.135 and Olympia School District Resolution No. 589	<u>Unit of Measure</u>	<u>Impact Fee Rate/Unit</u>	
	<u>Type of Residential Development</u>				
	• Single Family (includes townhouses, duplexes, and manufactured homes).		dwelling	\$4,972.00	
	• Multi Family (three units or more and accessory dwelling units).		dwelling	\$2,575.00	
Community Development	Tumwater School District No. 33 School Impact Fees	\$3.50.135 and Tumwater School District Resolution No. 02-18-19	<u>Unit of Measure</u>	<u>Impact Fee Rate/Unit</u>	
	<u>Type of Residential Development</u>				
	• Single Family (includes townhouses, duplexes, and manufactured homes).		dwelling	\$4,470.00	
	• Multi Family (three units or more and accessory dwelling units).		dwelling	\$1,130.00	
Community Development	Independent Fee Calculations	\$3.50.140			
	• Applicant chooses to prepare IFC				
	– Administrative Processing fee			\$500.00	
	– Deposit on Review Costs of IFC*			\$500.00	
*Balance refunded or additional costs collected as a precondition to building permit issuance.					
Community Development	Park Impact Fees	\$3.52.070	<u>Unit of Measure</u>	<u>Impact Fee Rate/Unit</u>	
	<u>Type of Residential Development</u>				
	• Single Family, Detached			housing unit	\$3,726.86
	• Single Family, Attached (and duplexes)			housing unit	\$2,784.68
	• Manufactured Home (mobile home)			housing unit	\$2,227.71
	• Multi Family (3-4 units per structure)			housing unit	\$2,746.11
	• Multi Family (5+ units per structure)			housing unit	\$2,413.12
	• Accessory Dwelling Unit			housing unit	\$2,227.71

Table II

ZONING, LAND DIVISION & ENVIRONMENTAL			
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge
Community Development	Impact Fee Defferal Program • Administrative Application Fee	\$3.50.130 \$3.52.070	\$100.00/per application
Community Development	Wireless Communication Antennas • Wireless Communication (WCF) Permits – Accessory (requiring WCF permit) – Attached WCF – Freestanding WCF – Co-location on freestanding WCF • WCF Administrative Site Plan Review • Conditional Use Permit • Request for Administrative Modifications	\$11.20.050	\$110.00 per antenna \$330.00 per carrier \$1,100.00 per structure \$330.00 per carrier Same as regular SPR fees Same as zoning CUP fees \$247.50 per request
Community Development	Telecommunications in Rights-of-Way • Telecommunications Right-of-Way Use – Right-of-Way (ROW) Use Authorization – ROW Use Authorization Renewal • Telecommunications Franchise – Franchise Application Fee – Renewal of Franchise Application • Telecommunications Lease – Lease Application Fee – Renewal of Lease Application • Assignment of Transfers of Grant	\$11.04.020 \$11.04.130 \$11.06.020 \$11.06.120 \$11.08.020 \$11.08.120 \$11.10.280	\$1,700.00 \$600.00 \$5,550.00 \$2,800.00 \$500.00 \$225.00 \$120.00
Community Development	Site Plan Review • Feasibility Site Plan Review* – One Acre or less – Greater than 1 Acre *Credited toward Preliminary Site Plan Fee • Preliminary Site Plan Review – One Acre or less – Greater than 1 Acre • Preliminary Site Plan Resubmittal – One Acre or less – Greater than 1 Acre • Formal Site Plan Review – One Acre or less – Greater than 1 Acre • Formal Site Plan Review Resubmittal – One Acre or less – Greater than 1 Acre • Design Plan Review • Landscape Plan Review** **Applies only to landscape plans required under §18.47.020 • Exterior Illumination*** – Issuance and Inspection Fee – Plan Review Fee ***Applies to non-residential applications 4,000 square feet or larger in area • Request for Parking Modification	\$14.02.070 \$18.43.010 \$18.47.020 \$18.40.035 \$18.50.080	\$80.00 \$137.50 \$330.00 \$440.00 \$165.00 \$275.00 \$220.00 \$385.00 \$80.00 \$220.00 2.5% of the Building Permit \$220.00 \$55.00 + \$7.50 per fixture 65% of above lighting fee \$275.00
Community Development	Protection of Trees & Vegetation • Land clearing application & review • Work by City Tree Professional • Land Clearing Permit – Less than 30 Trees – 30 Trees or more • Add'l Review or Inspections after one hour • Investigation Charge for Land Clearing without required Permit • Request for Land Clearing Modification • Replacement Tree Mitigation Fee	\$16.08.050 \$16.08.070	\$110.00 \$80.00 per hour \$135.00 \$220.00 \$66.00 per hour Double application and permit fee for tree cutting without a permit \$385.00 \$400.00
Community Development	Environmental Policy • Environmental SEPA Checklist • Expanded Environmental Checklist • Environmental Impact Statement (EIS) • Addendum to Environmental Documents	\$16.04.190	\$880.00 \$880.00, plus consultant costs \$880.00, plus consultant costs, printing & mailing \$220.00

Table II

ZONING, LAND DIVISION & ENVIRONMENTAL			
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge
Community Development	Wetland Protection Standards		
	• Wetland Permit Application	\$16.28.140	\$440.00
	• Reasonable Use Exception	\$16.28.190	\$880.00
Community Development	Fish and Wildlife Habitat Protection		
	• Reasonable Use Exception	\$16.32.097	\$880.00
Community Development	Land Divisions		
	• Boundary Line Adjustment	\$17.02.160	\$450.00
	• Lot Consolidation		\$450.00
	• Preliminary Binding Site Plan		\$770.00 + \$27.50 per lot
	• Final Binding Site Plan		\$440.00 + \$27.50 per lot
	• Preliminary Plat		\$2,750.00 + \$38.50 per lot
	• Final Plat		\$1,650.00 + \$38.50 per lot
	• Preliminary Short Plat		\$1,100.00 + \$55.00 per lot
	• Final Short Plat	\$17.02.160	\$440.00 + \$55.00 per lot
	• Preliminary PUD (includes limited overlay zone)		\$1,320.00 + \$33.00 per lot
	• Final PUD		\$935.00
	• Preliminary Plat Extension		\$550.00
	• Replats, Vacations, and Alterations		Same as Preliminary and Final Plats
	– Replats		\$450.00
– Vacations		\$450.00	
– Alterations		\$450.00	
Community Development	Zoning		
	• Certificate of Appropriateness	\$18.26.040	\$110.00
	• Zoning Certification Letter		\$82.50
	• Planned Unit Development	\$18.36.030	Same as preliminary and final PUD
	• Home Occupation	\$18.42.030	See Business Licenses
	• Mobile Home Installation*	\$18.48.010	
	– Single		\$ 150.00 + plumbing fees
	– Double		\$ 175.00 + plumbing fees
	– Triple		\$ 200.00 + plumbing fees
	• Title Elimination Inspection Fee		\$170.00
	• Title Elimination Review		\$85.00
	* plus footing, foundation, skirting, and tie downs		
	• Mobile Home Park – Site Plan	\$18.48.130	
	– Preliminary		\$ 1,000.00 + \$30 per unit
	– Final		\$ 750.00 + \$30 per unit
	• Conditional Use Permit	\$18.56.020	\$2,090.00
	• Variance	\$18.58.020	\$1,000.00
• Rezone	\$18.60.010	\$1,500.00	
• Comprehensive Plan			
– Map Amendment	\$18.60.065	\$1,500.00	
• Annexations	\$18.60.070		
– Not in an Unincorporated Island		\$ 200.00 per acre, Maximum of \$4,000	
– In Unincorporated Islands		No fee	
• Sign			
– Application for Conditional Exemption	\$18.60.070	\$ 20.00 per sign	
Community Development	Shoreline Management Act		
	• Shoreline Exemption Letter	Resolution 250	\$200.00
	• Substantial Development Permit		\$1,600.00
	• Conditional Use		\$1,750.00
	• Variance		\$1,750.00
• Shoreline Time Extension		\$500.00	

Table III			
BUILDING & FIRE SAFETY			
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge
Community Development	Building Code	§15.01.070	
	Building Permit Fee Schedule (including signs)		
	Total Valuation		Fee
	\$1.00 to \$500		\$47.00
	\$501 to \$2,000		\$47.00 for the first \$500 plus \$3.13 for each additional \$100 or fraction thereof, to and including \$2,000
	\$2,001 to \$10,000		\$94.00 for the first \$2,000 plus \$4.17 for each additional \$500 or fraction thereof, to and including \$10,000
	\$10,001 to \$25,000		\$176.75 for the first \$10,000 plus \$20.00 for each additional \$1,000 or fraction thereof, to and including \$25,000
	\$25,001 to \$50,000		\$555.30 for the first \$25,000 plus \$12.71 for each additional \$1,000 or fraction thereof, to and including \$50,000
	\$50,001 to \$100,000		\$873.05 for the first \$50,000 plus \$9.45 for each additional 1,000 or fraction thereof, to and including \$100,000
	\$100,001 to \$500,000		\$1,345.55 for the first \$100,000 plus \$7.98 for each additional \$1,000 or fraction thereof, to and including \$500,000
\$500,001 to \$1,000,000		\$4,537.55 for the first \$500,000 plus \$7.09 for each additional \$1,000 or fraction thereof, to and including \$1,000,000	
\$1,000,001 and up		\$8,082.55 for the first \$1,000,000 plus \$5.93 for each additional \$1,000 or fraction thereof	
Community Development	<u>Other Inspection and Fees</u>		
	1. Commercial building plan review fee		65% of the building permit fee
	2. One and two family, garages and accessory buildings < 1400 sq. ft.		25% of the building permit fee
	3. One and two family > 1400 sq. ft. and pole barns		50% of the building permit fee
	4. 1 st Plan Review Extension Fee		5% of plan review fee
	2 nd Plan Review Extension Fee		10% of plan review fee
	5. 1 st Permit Extension Fee		5% of permit fee
	2 nd Permit Extension Fee		10% of permit fee
	6. Fee for working without a permit		\$85.00 + Double the permit fee
	7. Demolition permit		Based on valuation and the fee schedule
	8. One-and-Two Family Re-Roof permit.		\$170
	9. Commercial Re-Roof permit.		Based on valuation and the fee schedule
	10. Inspections outside of normal inspection hours (minimum charge - 1 hour)		\$85.00 per hour
	11. Reinspection fees assessed under provisions of Section 108		\$85.00 per hour
12. Inspections for which no fee is specifically indicated (minimum charge – 1 hour)		\$85.00 per hour	
13. Additional plan review required by changes, additions or revisions to approved plans (minimum		\$85.00 per hour	
14. For use of outside consultants for plan checking or inspection		Actual cost plus 8% administrative fee	
Community Development	ENERGY CODE FEES		
	Energy Code Plan Check Fee		
	Single Family		\$94.00
	Residential Remodel/Addition		\$47.00
	Multi-Family		\$187.00
	<u>New Commercial Building</u>		
	0 to 12,000 sq. ft.		\$187.00
	12,001 to 60,000 sq. ft.		\$374.00
	60,001 to 200,000 sq. ft.		\$748.00
	200,000 sq. ft. and over		\$1,496.00
Remodels and Tenant Improvements		50% of the new commercial fee	
Warehouses		50% of the new commercial building fee	

Table III			
BUILDING & FIRE SAFETY			
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge
Community Development	<u>GRADING PERMIT FEES</u> <u>Grading Plan Review Fees</u> 100 cubic yards or less (no cut\fill greater than 12 inches) 101 to 500 cubic yards 501 to 1,000 cubic yards 1,001 to 5,000 cubic yards 5,001 to 10,000 cubic yards 10,001 to 100,000 cubic yards 100,001 cubic yards or more		\$47.00 \$94.00 \$187.00 \$280.00 \$374.00 \$375.00 for 1st 10,000 cubic yards plus \$24.50 for each additional 10,000 cubic yards or fraction thereof \$1,000.00 for the 1st 100,000 cubic yards plus \$13.25 for each additional 10,000 cubic yards or fraction thereof
	<u>Other Fees</u> Additional plans review required by changes, additions or revisions to approved plans (minimum charge - 1 hour) <u>Grading Permit Fees</u> For the issuance of each permit 100 cubic yards or less (no cut\fill greater than 12 inches) 101 to 500 cubic yards 501 to 1,000 cubic yards 1,0001 to 5,000 cubic yards 5,001 to 10,000 cubic yards 10,001 cubic yards or more		\$85.00 per hour \$30.00 \$55.00 \$170.00 \$340.00 \$680.00 \$1,360.00 \$1,360.00 for 1st 10,000 cubic yards plus \$42.50 for each additional 10,000 cubic yards or fraction thereof
Community Development	<u>Other Inspections and Fees</u> 1. Inspections outside of normal inspection hours (minimum charge - 1 hour) 2. Reinspection fees assessed under Provisions of Section 108 3. 1 st Plan Review Extension Fee 2 nd Plan Review Extension Fee 4. 1 st Permit Extension Fee 2 nd Permit Extension Fee 5. Inspections for which no fee is specifically indicated (minimum charge – 1 hour) • Residential Standard Plans* – Setup: One or Two-Family dwellings – Standard Plan Reviews – Standard Plan Modification *Notes: ¹ Standard plans expire with adoption of new editions of the Building Code by the City of Tumwater or the State of Washington ² Building, mechanical, & plumbing standard plans calculated separately <u>Certificates of Occupancy</u> • Temporary Certificates of Occupancy – One or Two-Family – Commercial/Industrial/Multi-family – Renewal • Final Certificates of Occupancy – One or Two-Family – Commercial/Industrial/Multi-family	§15.04.020	\$85.00 per hour \$85.00 per hour 5% of plan review fee 10% of plan review fee 5% of permit fee 10% of permit fee \$85.00 per hour Same as non-standard review fees for building, mechanical, and plumbing 25% of non-standard review fee or \$75, whichever is less As Per Building Permit Fee Schedule

Table III
BUILDING & FIRE SAFETY

Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge
Community Development	Mechanical Code	\$15.08.010	
	• Mechanical Permit • Mechanical Plan Review For the issuance of each permit		\$30.00
	For issuing each supplemental permit for which the original permit has not expired, been canceled or finalized		\$25.00
	Unit Fee Schedule		
	Furnaces		
	For the installation or relocation of each forced air or gravity-type furnace, floor furnace, suspended heater, or burner, including ducts and vents attached to such appliance, up to and including 100,000 Btu/h		\$15.00
	For the installation or relocation of each forced air or gravity-type furnace, floor furnace, suspended heater, or burner, including ducts and vents attached to such an appliance over 100,000Btu/h		\$19.00
	Boilers, Compressors and Refrigeration Units		
	For the installation or relocation of each boiler or compressor to and including three horsepower or for each absorption system to and including 100,000 Btu/h		\$15.00
	For the installation or relocation of each boiler or compressor over three horsepower to and including 15 horsepower or for each absorption system over 100,000 Btu/h to and including 500,000 Btu/h		\$28.00
	For the installation or relocation of each boiler or compressor over 15 horsepower to and including 30 horsepower or for each absorption system over 500,000 Btu/h to and including 1,000,000Btu/h		\$38.50
	For the installation or relocation of each boiler or compressor over 30 horsepower to and including 50 horsepower, or for each absorption system over 1,000,000 Btu/h to and including 1,750,000 Btu/h		\$57.50
	For the installation or relocation of each boiler or compressor over 50 horsepower, or for each absorption system over 1,750,000 Btu/h		\$100.50
	Air Handlers		
	For each air-handling unit to 10,000 cubic feet per minute		\$11.00
	For each air-handling unit over 10,000 cubic feet per minute		\$22.00
	Photo-Voltaic Solar Panels		
	Roof mounted; One-and-Two Family Dwellings Photo-Voltaic Solar Panels; Commercial		\$250.00
	Evaporative Coolers		
	For each evaporative cooler other than the portable type		\$11.00
	Ventilation and Exhaust		
	For each vent fan connected to a single duct		\$7.50
For each system not a part of a permitted HVAC system		\$11.00	
For each non-residential type I hood (grease)		\$170.00	
For each non-residential type II hood (steam)		\$85.00	
Water Heaters			
Residential		\$15.00	
Commercial		\$42.50	
Gas Piping			
For each gas pipe system of one to four outlets		\$6.75	
For each gas piping system additional outlets over 5		\$1.50 each	

Table III			
BUILDING & FIRE SAFETY			
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge
Community Development	<p>Miscellaneous</p> <p>For each appliance or piece of equipment regulated by the Mechanical Code but not classed in other appliance categories, or for which no other fee is listed in the Code</p>		\$11.00
	<p>Other Inspections and Fees</p> <p>1. Mechanical plan review fee</p>		65% of the mechanical permit fee
	<p>2. Inspection fees outside normal inspection hours (minimum charge – 1 hour)</p>		\$85.00 per hour
	<p>3. 1st Plan Review Extension Fee</p>		5% of plan review fee
	<p>2nd Plan Review Extension Fee</p>		10% of plan review fee
	<p>4. 1st Permit Extension Fee</p>		5% of permit fee
	<p>2nd Permit Extension fee</p>		10% of permit fee
	<p>5. Reinspection fees per inspection</p>		10% of permit fee
	<p>6. Inspection for which no fee is specifically indicated (minimum charge – 1 hour)</p>		\$85.00 per hour
	<p>7. Additional plan review required by changes, additions, or revisions to plans or to plans for which an initial review has been completed (minimum charge – 1 hour)</p>		\$85.00 per hour
<p>8. For use of outside consultants for plan checking or inspection, or both</p>		Actual cost + 8% administrative fee	
Community Development	<p>Plumbing Code</p> <ul style="list-style-type: none"> • Plumbing Permit • Plumbing Plan Review • Backflow Protection Device 	§15.12.010	
	<p>For the issuance of each permit</p>		\$30.00
	<p>For issuing each supplemental permit for which the original permit has not expired, been canceled or finalized</p>		\$25.00
	<p>Fee for review of septic system applications from County Health Department</p>		\$25.00
	<p>Unit Fee Schedule</p>		
	<p>For each plumbing fixture or trap or set of fixtures on one trap (including water, drainage, piping and backflow protection therefore)</p>		\$10.00
	<p>For each building sewer and each trailer park sewer</p>		\$25.00
	<p>Rainwater systems - per drain</p>		\$10.00
	<p>For each residential sewer grinder</p>		\$20.00
	<p>For each commercial sewer grinder</p>		\$85.00
	<p>For each electric water heater</p>		\$15.00
	<p>For each pre-treatment grease or oil interceptor including its trap and vent</p>		\$20.50
	<p>For each installation, alteration or repair of water piping and/or water treating equipment</p>		\$7.25
	<p>For repair or alteration of drainage or vent piping, each fixture</p>		\$7.25
	<p>For each commercial lawn sprinkler system on any one meter</p>		\$15.50
	<p>For atmospheric type vacuum breakers</p>		
	<p>– 1 to 5</p>		\$13.00
	<p>– Over 5, each</p>		\$2.50
	<p>For each backflow device other than atmospheric type vacuum type breakers</p>		
	<p>– 2 inches and smaller</p>		\$13.00
<p>– Over 2 inches</p>		\$22.50	
<p>Expansion Tank</p>		\$10.00	

Table III			
BUILDING & FIRE SAFETY			
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge
Community Development	<p>Other Inspections and Fees</p> <ol style="list-style-type: none"> 1. Plumbing plan review fee 2. Inspection fees outside normal inspection hours (minimum charge – 1 hour) 3. Reinspection fees per inspection (minimum charge – 1 hour) 4. 1st Plan Review Extension Fee 2nd Plan Review Extension Fee 5. 1st Permit Extension Fee 2nd Permit Extension Fee 6. Inspection for which no fee is specifically indicated (minimum charge – 1 hour) 7. Additional plan review required by changes, additions, or revisions to plans or to plans for which an initial review has been completed (minimum charge – 1 hour) 8. For use of outside consultants for plan checking or inspection, or both 		<p>65% of the plumbing permit fee</p> <p>\$85.00 per hour</p> <p>\$85.00 per hour</p> <p>5% of plan review fee</p> <p>10% of plan review fee</p> <p>5% of permit fee</p> <p>10% of permit fee</p> <p>\$85.00 per hour</p> <p>\$85.00 per hour</p> <p>Actual cost + 8% administrative fee</p>
Community Development	<p>Moving of Buildings</p> <ul style="list-style-type: none"> • Permit Application • Traffic Officer Fee 	<p>\$15.32.020</p> <p>\$15.32.130</p>	<p>\$ 500.00 + bldg and demolition permits, as applicable</p> <p>Fully-packed rate + materials</p>
Community Development	<p>Fire Code</p> <p>Fire Safety</p> <ul style="list-style-type: none"> • Fire Safety – Inspection Fee & Permitting • Underground Storage Tank Removal <ul style="list-style-type: none"> – Residential – Commercial • Fire Sprinkler Permit • Fire Sprinkler Plan Check <p>Fire Alarm Installations</p> <ul style="list-style-type: none"> • Fire Alarm Installation Permit <ul style="list-style-type: none"> – Base Fee • Pull Stations and Other Alarm Devices <ul style="list-style-type: none"> – First 10 devices – After first 10 devices • Annunciator Panel • Fire Alarm Control Panel • System Retest • Fire Alarm Plan Check <p>Fire Hydrant (fireflow) Test</p>	<p>\$15.16.010</p>	<p>As Per Building Permit Fee Schedule</p> <p>\$50.00 per tank</p> <p>\$200.00 per tank</p> <p>As Per Building Permit Fee Schedule</p> <p>65% of permit fee</p> <p>\$50.00</p> <p>\$ 3.00 for each device</p> <p>\$ 1.00 for each device</p> <p>\$25.00</p> <p>\$50.00</p> <p>\$85.00 per hour</p> <p>65% of permit fee</p> <p>\$170.00</p>
Community Development	<p>Transportation Concurrency</p> <ul style="list-style-type: none"> • Review Concurrency Application Fee • Review Traffic Impact Analysis (TIA) 	<p>\$15.48.080</p>	<p>\$100.00</p> <p>\$200.00</p>
Fire & Emergency Services	<p>Fire Inspection Fees</p> <p>Base Rate</p> <p><u>Square Footage Factor:</u></p> <ol style="list-style-type: none"> 1 = 0 - 1,000 square feet 2 = 1,001 - 3,000 square feet 3 = 3,001 - 10,000 square feet 4 = 10,001 - 40,000 square feet 5 = 40,001 - 80,000 square feet 6 = 80,001+ square feet <p><u>Degree of Difficulty Factor:</u></p> <ol style="list-style-type: none"> 1 = Low 2 = Medium 3 = High <p><u>Total Inspection Fee Calculation:</u></p> <p>Base Rate X Square Footage Factor X Degree of Difficulty Factor</p> <p>Non-compliance and Reinspection Fee</p>	<p>\$15.16.010</p>	<p>\$40.00</p> <p>\$85.00 per hour</p>

Table IV			
TRANSPORTATION, ENGINEERING, UTILITIES & UTILITY CONNECTIONS			
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge
Public Works	Right-of-Way License (includes projections over ROW)		
	<ul style="list-style-type: none"> • Application Fee • Five-Year License Rate <ul style="list-style-type: none"> - 1 to 1,000 square feet - 1,001 to 5,000 square feet - 5,001 to 20,000 square feet - More than 20,000 square feet 	<ul style="list-style-type: none"> §3.40.010 §3.40.020 	<ul style="list-style-type: none"> \$ 265.00 + license rate \$150.00 \$200.00 \$250.00 Negotiable
Community Development	Right-of-Way Access/Utility Permit	§12.16.050	
	<ul style="list-style-type: none"> • General <ul style="list-style-type: none"> - Residential (1-single family or duplex; lots of record; includes erosion control) <ul style="list-style-type: none"> - Street Only or 1 Utility Use - Multiple • Private Utility <ul style="list-style-type: none"> - Overhead <ul style="list-style-type: none"> Plan Check Inspection - Underground <ul style="list-style-type: none"> Plan Check Inspection - Single Service 		<ul style="list-style-type: none"> \$110.00 \$140.00 \$275.00 \$180.00 for 1st 150' + \$.09 per 1' thereafter \$180.00 for 1st 150' + \$.09 per 1' thereafter \$400.00 + \$.35 per l.f. \$1.95 per l.f. \$55.00
Public Works	Street & Alley Vacation	§12.04.020	
	<ul style="list-style-type: none"> • Publishing Notice • Acquisition Cost 		<ul style="list-style-type: none"> \$175.00 Up to 50% of the Assessed or Appraised Value
Community Development	Street Construction and Restoration	§12.18.030	
	<ul style="list-style-type: none"> • Street, Curbs, and Sidewalks <ul style="list-style-type: none"> - Plan Check - Inspections - Resubmittals - Reinspections • Street Lighting <ul style="list-style-type: none"> - Plan Check - Inspections • Street Signals <ul style="list-style-type: none"> - Plan Check - Inspections 		<ul style="list-style-type: none"> \$400.00 + \$.55 per l.f. \$2.40 per linear foot \$105.00 per hour starting with 2nd submittal \$105.00 per hour \$400.00 + \$.35 per l.f. \$1.20 per linear foot \$1,210.00 per intersection \$1,650.00 per intersection
Community Development	Street Disruption Fee	§12.16.060	
	<ul style="list-style-type: none"> • 1st year • 2nd year • 3rd year • 4th year • 5th year 		<ul style="list-style-type: none"> 5 times construction cost 4 times construction cost 3 times construction cost 2 times construction cost 1 times construction cost
Finance	Notice Required to Have Water Disconnected	§13.04.060	
	<ul style="list-style-type: none"> • Disconnection of water service on a temporary or permanent basis 		\$30.00
Finance	Water Service	§13.04.080	
	<ul style="list-style-type: none"> • Occupant turning on penalty 		\$30.00
Finance	Hydrant Meter Rental	§13.04.140	
	<ul style="list-style-type: none"> • (2½") - for construction 		\$ 600.00 deposit + 3" meter monthly fee + consumption
Community Development	Sewer Service - Lateral Extension	§13.08.100	
	<ul style="list-style-type: none"> • Tap only 		\$200.00
Finance	Utility Billing Late Penalty	§13.18.020	
	<ul style="list-style-type: none"> • If bill not paid until after the due date • If past due bill not paid 20 days after the due date 		<ul style="list-style-type: none"> 1% of late balance per utility or minimum penalty: Water - \$5.00 Sewer - \$4.00 Stormwater - \$1.00 \$10.00 penalty - Water
Finance	Utility Billing Process	§13.18.040	
	<ul style="list-style-type: none"> • Reconnection Fee 		\$30.00 weekdays, \$100.00 weekdays after 4:30pm, all day weekends, & holidays

Table IV			
TRANSPORTATION, ENGINEERING, UTILITIES & UTILITY CONNECTIONS			
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge
Finance	Utility Account Set-up Fees • Owner Account Setup	\$13.18.055	\$15.00 (Water \$8.00, Sewer \$5.00, Stormwater \$2.00)
	• Tenant Account Set-up (when authorized by owner) • Tenant Duplicate Bill		\$15.00 (Water \$8.00, Sewer \$5.00, Stormwater \$2.00) \$1.00 per month (Water \$1.00)
Community Development	Utility Plan Check & Inspection Fees • Watermain – Plan Check – Inspections • Sewermain, Gravity – Plan Check – Inspections • Sewermain, Pressure – Plan Check – Inspections • Sewer Pump Station, Community System – Plan Check – Inspections • Stormwater System – Plan Check – Storm Pipe Plan Check – Stormwater Report Review – Inspections – Resubmittals (1 hour minimum) – Reinspections (1 hour minimum) – Computer Modeling Services	\$13.20.030	\$400.00 + \$.50 per l.f. \$2.75 per linear foot \$400.00 + \$.50 per l.f. \$2.75 per linear foot \$400.00 + \$.40 per l.f. \$2.50 per linear foot \$1,210.00 for each \$1,210.00 for each \$400.00 + \$44.00/acre \$400.00 + \$.50 per l.f. \$440.00 per report \$3.65 per linear foot \$580.00 per system \$95.00 per hour starting with 2nd submittal \$105.00 per hour \$105.00 per hour
	• Latecomers – Streets/Utilities • Bonding Agreements, Letters of Credit (providing forms and reviewing documents, once complete)		Resolution 494
Finance	Water Meter Testing	\$13.04.400	\$10.00
Public Works	Water – Installation charge (service line & meter)	\$13.04.360	<u>Meter Size</u> ¾" \$2,000.00 1" \$2,200.00 1-½" \$3,600.00 2" \$3,700.00
	* For meters larger than 2" the charge will be the actual cost of labor & materials for furnishing and installing the meter, plus an amount equal to 25% of the cost of labor and materials for overhead expenses.		3" * 4" * 6" * 8" * 10" * 12" *
Public Works	Water – Drop-In Meter charge (charge if the service line has been installed by the developer or property owner)	\$13.04.360	<u>Meter Size</u> ¾" \$400.00 1" \$500.00 1-½" \$900.00 2" \$1,000.00
	* Drop-in charges for meters larger than 2" will be the actual costs of labor and materials for furnishing & installing the meter plus an amount equal to 25% of the cost of labor and materials for overhead expenses.		3" * 4" * 6" * 8" * 10" * 12" *
Public Works	Water – Connection Charges in the General Service Area	\$13.04.370	<u>Connection Size</u> ¾" \$4,512.12 1" \$7,670.87 1-½" \$14,637.39 2" \$23,911.51 3" \$45,115.91 4" \$75,191.79 6" \$150,233.76 8" \$375,846.58 10" \$571,644.66 12" \$872,097.61

Table IV			
TRANSPORTATION, ENGINEERING, UTILITIES & UTILITY CONNECTIONS			
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge
Public Works	Sewer – Connection Charges	§13.08.090	
	• Equivalent Residential Unit (ERU)		Charge \$2,629.28
	• Accessory Dwelling Unit		\$1,839.86
	• Multi-Family Unit		\$1,839.86
Public Works	Sewer – Capacity Development Charge (CDC) *Change effective January 1, 2019	§13.08.090 and LOTT Resolution No. 18-001	\$6049.21 per ERU* (Updated to: 01/2020)

Table V			
PUBLIC SAFETY			
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge
Police	Records • Accident Reports to Insurance Company • Incident Reports	n/a	\$4.00 \$0.15 per page over 10
Police	Licensing of Dogs and Cats • Unaltered Dog • Unaltered Dog (low income senior owner) • Altered Dog • Altered Dog (low income senior owner) • Juvenile Dog, 6 months or younger • Juvenile Dog, 6 months or younger (low income senior owner) • Police Dog • Service Dog • Unaltered Cat • Unaltered Cat (low income senior owner) • Altered Cat • Juvenile Cat, 6 months or younger • Juvenile Cat, 6 months or younger (low income senior owner) • Dangerous Dog Registration • Replacement Tag (dog or cat)	§6.04.040	\$28.00 \$9.00 \$16.00 \$6.00 \$12.00 \$6.00 \$0.00 \$0.00 \$18.00 \$6.00 \$10.00 \$4.00 \$8.00 \$4.00 \$75.00 \$3.00
Police	Police Alarm Systems • Installer ID Card/Renewal • Alarm Permit Reinstatement • False Alarm – 3rd within 90-day continual period – 4th within 90-day continual period – 5th and thereafter within 90-days	§8.20.070 §8.20.100	\$ 25.00 every 5 years + current BCI processing fee \$25.00 \$50.00 \$75.00 \$150.00
Fire	Fire Alarm Systems • False Alarm – 2nd within a calendar year – 3rd alarm and thereafter in a calendar year		\$25.00 As per WSAOFC for equipment; labor shall be charged at city costs
Fire	Fireworks • Inspections (fireworks stands) • Display Fireworks Application (effective February 21, 2007)	§15.16.010 §8.30.030	\$50.00 \$100.00

Table VI
RECREATION

Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge
Parks & Recreation	Recreation Services		
	• All classes that require an outside instructor	n/a	City's fee 30% overhead of class instructor's fee
	• All classes provided that utilize in-house staff	n/a	City's fee shall be in excess of out-of-expense costs by an overhead of 30%
	• Athletic field use	n/a	\$20.00 per hour
	• Public parks – private event shelter rental	n/a	
	• 9:00am – 2:00pm		\$50.00
	• 3:00am – 8:00pm		\$50.00
	• 9:00am – 8:00pm		\$75.00
	• Youth Baseball League	n/a	\$90.00 \$10 additional for late registrations
	• Youth Basketball League	n/a	\$100.00 \$10 additional for late registrations
• Public Events Permit	§12.28.020	\$10.00	
• Public Parks – concession/merchandise sales	§12.32.040		
	0-4 hours		\$30.00
	4-8 hours		\$60.00
Executive	Street Banners • Banner Permit Fee	§18.44.015	\$300.00

Table VII					
UTILITY RATES					
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge		
Public Works	Water Base Rate Monthly per meter – within the General Service Area	§13.04.210	<u>Meter Size</u> ¾" \$8.32 1" \$14.08 1-½" \$27.46 2" \$44.08 3" \$83.13 4" \$138.88 6" \$276.80 8" * 10" * 12" *	<u>Current User Fee Base Rate</u> \$8.32 \$14.08 \$27.46 \$44.08 \$83.13 \$138.88 \$276.80 * * *	
	Water Base Rate Monthly per meter – in the unincorporated areas of Thurston County, provided that no power of attorney agreement with the City to petition in favor of annexation has been filed.	§13.04.220	140% of water base rate Ref: §13.04.210		
	Water Monthly Consumption Rate – Single Family & Duplex units & within the General	§13.04.210		<u>Volume of Water Used (Cubic Feet)</u> 0 to 600 \$2.44 601 to 1,200 \$2.70 1,201 to 2,400 \$3.24 2,401 & greater \$4.24	<u>Charge per each 100 Cubic Feet</u> \$2.44 \$2.70 \$3.24 \$4.24
	Water Monthly Consumption Rate – Multi-family units (per unit) & within the General Service Area	§13.04.210		<u>Volume of Water Used (Cubic Feet)</u> 0 to 500 \$2.44 501 to 1,000 \$2.70 1,001 to 2,000 \$3.24 2,001 & greater \$4.24	<u>Charge per each 100 Cubic Feet</u> \$2.44 \$2.70 \$3.24 \$4.24
	Water Monthly Consumption Rate – Non-Residential & within General Service Area	§13.04.210	\$2.70 per each 100 cubic feet consumed		
	Water Monthly Consumption Rate – Irrigation & within the General Service Area	§13.04.210	\$3.24 per each 100 cubic feet consumed		
	Water Monthly Consumption Rate – for all users in the unincorporated areas of Thurston County, provided that no power of attorney agreement with City to petition in favor of annexation has been filed	§13.04.220	140% of water consumption rate all category types (single family & duplex, multi-family units, non-residential and irrigation)		
	Sewer – Monthly City Wastewater Service Rate & within General Service Area	§13.08.160	<u>Type</u> Single-family \$17.93 (1.0 ERU) Individual mobile home \$17.93 (1.0 ERU) Residential Duplex \$17.93 (1.0 ERU) Multifamily (>2 units) \$12.56 (0.7 ERU) Mobile home (>2 units) \$17.93 (1.0 ERU)		
	Sewer – Monthly City Wastewater Service Rate & within General Service Area	§13.08.160	<u>Type</u> Uses other than or only partially residential (Minimum charge not less than 1.0 ERU)	<u>Monthly Rate</u> Charge computed at a rate equal to the monthly discharge of sewage / 900 cubic feet (measured at the source either by water consumption or sewage discharge) x \$17.93	
	Sewer – Monthly City Wastewater Service Rate for all rate payers – in the unincorporated areas of Thurston County, provided that no power of attorney agreement with City to petition in favor of annexation has been filed.	§13.08.170	140% of the sewer monthly operations & maintenance rate		
Sewer – Monthly LOTT Wastewater Service Charge	§13.08.160 and LOTT Resolution No. 18-001	<u>Type</u> Single-family \$39.80 (1.0 ERU) Individual mobile home \$39.80 (1.0 ERU) Residential Duplex \$39.80 (1.0 ERU) Multifamily (>2 units) \$27.86 (0.7 ERU) Mobile home (>2 units) \$39.80 (1.0 ERU)			
Sewer – Monthly LOTT Wastewater Service Charge	§13.08.160 and LOTT Resolution No. 18-001	<u>Type</u> Uses other than or only partially residential (Minimum charge not less than 1.0 ERU)	<u>Monthly Rate</u> Charge computed at a rate equal to the monthly discharge of sewage / 900 cubic feet (measured at the source either by water consumption or sewage discharge) X \$39.80		

Table VII									
UTILITY RATES									
Primary Department	Title	Code Reference (If Applicable)	Rate/Fee/Charge						
Public Works	Stormwater – Monthly Account Fee	§13.12.040	\$1.59 on every developed property within the city limits						
	Stormwater - Monthly Service Charge *Provided that if the amount of impervious area on any such property shall exceed 50% of the gross property area, the service charge shall be computed as other property not included in the single-family or duplex category.	§13.12.050	<table border="1"> <thead> <tr> <th>Unit Type</th> <th>Charge</th> </tr> </thead> <tbody> <tr> <td>Single-family residential</td> <td>\$9.04*</td> </tr> <tr> <td>Each duplex-family</td> <td>\$9.04*</td> </tr> </tbody> </table>	Unit Type	Charge	Single-family residential	\$9.04*	Each duplex-family	\$9.04*
	Unit Type	Charge							
	Single-family residential	\$9.04*							
Each duplex-family	\$9.04*								
Stormwater - Monthly Service Charge	§13.12.060	All other developed properties not defined as single-family residential and duplex family.	\$9.04 x Gross Impervious Area/3,250 square feet						
Stormwater – Monthly Service Charge	§13.12.070	All mobile residence communities	\$9.04 x 1,800 x available Residence Site / 3,250 square feet + \$9.04 x Other Gross Impervious Area / 3,250 square feet						