

Chapter 16

CAPITAL FACILITIES PLAN

16.1 SCOPE AND PURPOSE

16.1.1 Scope. The Town of Eatonville Capital Facilities Plan is a multi-year prioritized schedule of capital facilities. It includes those projects necessary for the Town of Eatonville to deliver urban area services to its constituent public. The 2012-2031 projects in the Town of Eatonville Capital Facilities Plan include: parks and recreation, sewer, water, transportation, storm drainage, electrical energy, police, fire, and emergency medical services. It does not include the following: schools, telecommunications, natural gas, and public transit.

The Town of Eatonville Capital Facilities Plan is primarily a “projects driven” plan, which means that it tries to identify the needed revenue to finance a predetermined set of projects. This is different from a revenue driven plan, which sets aside an amount of revenue for capital expenditures and selects the highest priority projects for implementation. A “revenue driven” plan differs from a “projects driven” plan in that the amount of revenue determines the selection of capital projects for implementation.

16.1.2 Purpose. The purpose or benefits of the Town of Eatonville Capital Facilities Plan can be summarized as follows:

- Focuses on repair or replacement of existing facilities and equipment;
- Focuses attention on community goals, needs, and capabilities;
- Promotes efficiencies by reducing scheduling problems;
- Achieves optimum use of the taxpayers dollars;
- Guides future community growth and development;
- Serves wider community interests;
- Encourages more efficient government;
- Maintains a sound and stable financing program;
- Provides citizens information about overall community needs and resources;
- Enhances opportunities for participation in federal or state grant-in-aid programs; and
- Helps decision makers to save time and avoid surprises.

The Town of Eatonville Capital Facilities Plan takes stock of capital facilities, identifies needed projects, prioritizes the projects, and programs the priority projects for implementation in one "six-year" programs and one "twenty-year" program.

16.2 DEFINITIONS

16.2.1 Capital Facilities. Capital facilities are structures, improvement, equipment, or other major assets, including land that has a useful life of at least five years. Governmental capital facilities are provided for public purposes and services including, but not limited to, the following: fire and rescue, government offices, information systems, law enforcement, libraries, open space, parks, public health, recreation facilities, roads and streets, publicly owned land, sanitary sewers, sidewalks, bikeways, disability access ramps, solid waste collection and disposal, stormwater facilities, street lighting systems, traffic signals, water wells, water storage facilities, water distribution systems, and others.

16.2.2 Capital Expense. Capital expense is defined as expenditure committed to building, purchasing or a non-recurring rehabilitation of a capital facility, as defined above. Capital expenses are expenditures in excess of \$25,000.

16.2.3 Capital Outlay. Capital outlays are expenditures committed to purchasing such things as computers, office furniture, minor equipment repairs and replacement, etc. Capital outlays generally fall below a \$25,000 expenditure amount.

16.3 GOALS AND POLICIES

16.3.1 Goal. The Town of Eatonville shall undertake actions necessary to adequately provide and maintain public facilities and services to meet the primary service needs of Eatonville residents in a manner which protects investments in existing facilities, maximizes the use of existing facilities, and promotes orderly compact growth.

16.3.2 Project Prioritization Policies

1. Projects mandated by law, as well as by state and federal regulations, will receive priority consideration.
2. Projects necessary to correct existing deficiencies will receive priority consideration.

3. Projects previously initiated will be completed in subsequent phases and will receive priority consideration.
4. Projects providing for the renovation of existing facilities resulting in preservation of the community's prior investment or reducing maintenance and operating costs will receive priority consideration.
5. Projects whose construction or acquisition result in new or substantially increased operating costs will be considered after an evaluation of needs and operating costs have been identified.

16.3.3 Financing Policies

1. Eatonville considers the "pay-as-you-go" method of financing as the preferred method of financing capital improvements.
2. Eatonville advocates debt financing only if the "pay-as-you-go" method of financing places an overly undue burden on existing taxpayers and utilities ratepayers.
3. Where grants or private funds are available to finance capital projects, efforts will be made to secure those funds.

16.3.4 Planning Policies

1. Through long-range planning, anticipate utility and other public service needs of possible future annexation areas and, when feasible, develop utility capacities to meet these needs.
2. Foster orderly, desirable growth in appropriate locations at a rate consistent with citizen desires and the provision of adequate services and facilities.
3. Growth and development throughout the urban area should be regulated, stimulated, and otherwise guided toward the development of compact concentrated areas to discourage sprawl, facilitate economical and efficient provision of utilities, public facilities and services, and to expand transportation options to the public.
4. Increase the tax base by encouraging and supporting the rehabilitation and improvement of dilapidated and deteriorated areas.
5. Coordinate with Pierce County to provide a set of standardized codes and regulations relating to capital facilities and community improvements.

16.3.5 Capital Facilities Plan Policies

1. Projects included in the Capital Facilities Plans of Pierce County and special purpose districts will be consistent with the Town of Eatonville Comprehensive Plan.
2. That federal and state government capital investments in and around the Town of Eatonville should be consistent with and complementary to the Town of Eatonville Comprehensive Plan.

16.4 REVENUE SOURCES

16.4.1 Current Revenue Financing. For many years, municipalities, counties and special purpose districts have financed certain capital projects out of current revenue. A municipality, a county or a special purpose district sets up a reserve account and annually sets aside a certain sum of money until the total sum needed to pay for a specific capital project has been accumulated. The current revenue financing is also often called “pay-as-you-go” financing. The current revenue method of financing capital projects has a number of advantages. Some of the advantages are listed below:

- *Fiscal Responsibility.* Necessitates a more conservative approach toward the authorization of new facilities, discouraging over-commitment of resources.
- *Flexibility.* Does not commit future revenues, thereby allowing greater flexibility to meet changes in future needs.
- *Reduced Interest.* Frees these interest payments for other uses.
- *Borrowing Capacity.* Conserves borrowing capacity, both in terms of legal limits and fiscal prudence, for periods of greater need. Present fiscal flexibility is traded for greater future flexibility.
- *Counter Cyclical Balance.* Using high revenues in good years for capital avoids expanding services to a level that can't be afforded in poor years.
- *Simple Administration.* No bond issues to pass, no complex arbitrage regulations, no debt service to administer.

16.4.2 General Fund. Eatonville's general fund can best be described as the fund that pays for the Town's general services. The fund derives its revenue from a number of sources including property taxes, franchise fees, licenses and permits, fines and forfeitures, charges for services, and other sources.

The Town's general fund is the most flexible in terms of expenditures. The Mayor and the Town Council have the discretion of spending the Town's general fund moneys on any governmental function without having to restrict the expenditure to a specific function. On the other hand, sewer funds for example, generated from sewer charges are limited to maintenance and capital construction of sewer facilities. Therefore, the Town's general fund is under tremendous pressure to fund not only the many needed and mandated services, but also an array of needed capital improvements.

16.4.3 Enterprise Funds. Enterprise funds are derived from operation of a governmental enterprise such as water and sewer services, etc. Enterprise funds are restricted to be expended on the furtherance of the specific enterprise. Enterprise fund revenue rates are periodically reviewed and adjusted to make sure that the revenue generates the amount of funds needed to operate, maintain and upgrade the specific enterprise.

16.4.4 Intergovernmental Revenue. Intergovernmental revenue comes primarily from State of Washington. Federal funds are usually passed through a state agency, such as the Washington State Department of Transportation for federal aid highway funds.

16.4.5 Grants. Grants can be both government and private sector. The Town's Public Works Department has been a recipient of a number of state grants for utility improvements. Grant fund sources are very unpredictable because most grant monies are awarded on a competitive basis, based on the merits of a particular proposal.

16.4.6 Debt Financing. Debt financing means borrowing money to pay for capital improvements today and paying the borrowed money back over a period of time with interest. Any governmental debt incurred that is backed by the full credit and faith of the Town requires the vote of the people. The debt incurred is backed by the revenue stream of the Town or by enterprise revenues, such as sewers, water, etc... It is incurred by election and the action of the Town Council. Cash is raised by the sale of municipal bonds which, in general, are exempt from federal income taxes.

Debt financing requires the pay back of not only the principal, but also interest. The interest rate on municipal bonds is relatively low but, even at a low interest rate; 15 to 20 year loan repayments generate a substantial interest cost. Therefore, governments have

CAPITAL FACILITIES PLAN

been inclined to stay away from debt financing whenever possible. However, debt financing does have its advantages which are described briefly below:

- Acquisition as needed. Allows more of the facilities to be acquired as they are needed rather than after funds are accumulated.
- Reduced current payments. Reduces costs for current residents since more people (and wealth) will share future debt service payments in an expanding economy.
- Inter-generational equity. Requires future users to share in paying for their use of facilities. (Pay-as-you-go requires current users to pay the cost of facilities used by future users)
- Repayment in cheaper dollars. Payments are at a fixed rate while inflation will increase in the future.
- Opportunity costs. Conserves current revenues to be used for facilities allowing their use for other “opportunities”. (These opportunity costs may be either within or without the governmental unit; tax funds can be used for other purposes, or less tax money may be required, leaving more money available for consumption or investment in the community).
- Growth equity. New residents will assist in paying debt service on facilities they will use.
- Separate funding. Special taxes can be authorized by voters to retire debt.
- More capital can be afforded. In high growth areas, substantially more facilities can be financed this way (may not be true in low growth areas).

General Obligation Bonds. General obligation bonds are backed by the value of the property within the Town (full faith and credit). There are two types of general obligation bonds: voter-approved and capital notes. Voter-approved bonds increase the property tax rate, with the increased revenue dedicated to paying principal and interest on the bonds. Capital note bonds are authorized by the vote of the Town Council without the need for voter approval. Principal and interest payments for capital note bonds come from general government revenues. This method of bond approval does not utilize a dedicated funding source for paying the bondholders.

Revenue Bonds. Revenue bonds differ from the general obligation bonds in that the payment of principal and interest is guaranteed by the revenue stream of the specific utility or facility. A revenue bond carries with it certain accounting requirements and the

establishment of a reserve account where a certain amount related to the size of the revenue bond obligation must be maintained.

Double Barrel Bonds. “Double barrel bonds” are general obligation bonds that have been approved by the voters and are secured by the backing of the entire Town’s full faith and credit. However, the principal and interest payments are made out of revenues earned by the utility or facility.

16.4.7 Local Improvement District Financing (Lid). Local improvement districts are formed to finance capital projects that directly benefit the property owners or developers of the district. Formation of local improvement districts requires the approval of the Town Council. Bonds are sold, improvements are made and property is assessed to pay off the debt. Local improvement districts come with different labels. Some of the more commonly used labels are listed below:

- LID - Local improvement district
- RID - Road improvement district
- ULID - Utility local improvement district

16.4.8 Public Works Trust Fund. The Public Works Trust Fund (PWTF) is a revolving fund administered by the Washington State Department of Community Trade and Economic Development to provide low interest loans to communities for public infrastructure projects. The funds are limited and therefore must be selectively distributed based upon the merit of the projects being considered. The Department of Community Trade and Economic Development has established a series of criteria to rate and prioritize projects for which funding is requested in order to determine which ones receive loan funds.

16.5 ANNEXATIONS

16.5.1 Annexations. Most municipalities experience growth by infill and annexing adjoining land. It is expected that some of the forecasted growth around Eatonville will eventually be annexed to the Town. When annexations take place, it is very important that the utility systems and roads in the annexed area are compatible with the utility systems and road standards already existing within the Town. To assure this compatibility, the Town should work with Pierce County to assure compatibility of standards.

Before an annexation proposal is initiated or undertaken, the Town should conduct a detailed fiscal impact assessment to determine the potential revenues and the estimated capital and operating costs the Town would assume after annexation. The annexation

proposal does not necessarily need to show a surplus of revenue on the balance sheet to be considered a desirable annexation. There are other criteria for annexation other than fiscal criteria.

16.6 COORDINATION

The Capital Facilities Plan assures the coordination of capital facilities construction and financing. The Town of Eatonville Comprehensive Plan assures that the Town's policies regarding land development are carried out. A Comprehensive Plan that is kept current provides the overall framework within which the Capital Facilities Plan should operate. The Town of Eatonville Comprehensive Plan not only sets the Town's physical development policy but also its social and economic policy.

Further, the Washington State Growth Management Act requires that capital facilities plans of special purpose districts conform to the municipalities comprehensive plans and that its capital improvements and investments decisions conform to and implements the comprehensive plan. The Growth Management Act mandated comprehensive plans have two major implementation tools. One is development regulations, which includes zoning, land development, and critical areas protection and the other is the capital facilities plan.

16.7 LEVEL OF SERVICE STANDARDS

Level of service (LOS) standards are measures of the amount (and/or quality) of the public facility which must be provided to meet that community's basic needs and expectations. Level of service measures are typically expressed as ratios of facility capacity to demand by existing and projected future users.

No two communities are the same. A community's basic needs vary from locale to locale. Also, there is no consensus among urban planners and public works engineers of what constitutes national standards. Further, there is no one standard that measures everything. In most instances there are a number of standards for each service. For example, fire service standards can be response time, staffing level, equipment mix, fire flow, or a combination thereof. Therefore, comparing Town of Eatonville's current level of service standards with a set of standards that appear to represent a median value of a greater cross section of communities provides some value but should not be taken as absolute or something that Town should strive to achieve. Level of service standards are discussed in greater detail in the parks and recreation chapter, the transportation chapter and the utilities chapter. A comparison of service standards is shown in Table 16-1.

Table 16-1

CAPITAL FACILITIES PLAN

Comparison of Level of Service Standards

Type of Service	Town of Eatonville	Other Urban Areas
Parks Neighborhood Community	2.0 acres / 1,000 popul. 8.0 acres / 1,000 popul.	1.6 acres / 1,000 popul. 2.6 acres / 1,000 popul.
Wastewater	300 gallons / household / day	250 gallons / household / day
Water	300 gallons / household / day	300 gallons / day / household
Streets	LOS "C" – Highway Capacity Manual	LOS "C" - Highway Capacity Manual
Storm drainage	100 year flood 2.0 inches in 60 min.	50 year flood 2.0 inches in 90 minutes
Fire	5 minute response time	5 minute response time
Emergency medical services	5 minute response time	4-6 minute response time
Police	3 officer / 1,000 population	1 officer / 1,000 population

16.9 PROJECT PRIORITIZATION

Not all worthy projects can be included in the next year's capital facilities program nor can they, in many instances, be carried out over the entire six to twenty year Capital Facilities Plan period. What projects can be included and what projects need to be left out is not an easy process. The decision process is complex and often troublesome, particularly when it comes to funding capital projects out of the Town's general fund. Therefore, to facilitate capital project prioritization and project selection requires some pre-planning and organization.

16.9.1 Project Identification. The first step in the project prioritization process is to fill out a project identification form. The project identification form presents the basic information required for each individual project. It should be completed for each project request, whether for addition, modification, or replacement. A project identification form should contain the following information.

1. Project Title and Reference Number. Insert title of proposed project. Each project should be assigned a unique reference number. This will allow accurate reference to the project during the review stage and, in later years, subsequent capital facilities plans or project implementation.

2. Purpose of Project Request. Indicate whether the project is new, a modification, or a deletion.

3. Division or Department Priority. Enter the project's priority as viewed by a Town department.

4. Location. Designate the location or boundary limits of the proposed project. If a site is required but has not been selected, this should be indicated; if a site is tentative, provide as much accuracy as possible.

5. Relation to Other Projects, and the Comprehensive Plan. Describe expected relationship of this project to existing or planned facilities and services, both public and private, and summarize the probable impact of the project on the general environmental conditions of the community and region. Explain how the project relates to the comprehensive plan, street plan, etc.

6. Description. Give a narrative description of the project and include any pertinent information. Indicate whether the project is to replace existing facilities, equipment, and land or is an addition involving an increase in service delivery. A description of land acquisition projects should include dimensions, overall characteristics, and unusual conditions. Include reference to any studies or other relevant information regarding each project.

7. Justification and Alternatives Considered. Explain the need for the project and what it is expected to accomplish. Describe its relationship to county and state policies and plans as well as to the requesting department's multi-year plans and program. Explain the project's relationship to overall capital facilities priorities and the basis for the proposed time period. Include any other pertinent information and reference to surveys or studies regarding the justification of this project not already included in Item 6. Discuss possible alternatives such as repair, leasing, delays, etc.

CAPITAL FACILITIES PLAN

8. Cost by Year. Insert the appropriate fiscal year dates for the budget (first year) and each program year (second through twenty). Then indicate the proposed project expenditure for each fiscal year in the budget and program and any expeditors beyond the sixth year. If adjustments are made for inflation, indicate the rate used.

9. Proposed Method of Financing. List any recommendations for sources of financing. Independent or joint financing may, of course, be possible for many projects. Such sources may include federal, state, and regional authorities; adjacent jurisdictions; civic organizations; and private business. If the project's recommended source of financing involves special conditions or requirements, this should be indicated. If it is recommended that the project be financed by a bond with an external subsidy for debt service, describe this arrangement.

10. Total Estimated Capital Cost. Enter the estimated capital costs for: (a) planning, design, and engineering; (b) land purchase (including right-of-way); (c) construction; (d) miscellaneous (for example, traffic signs and signals connected with the project; furniture, and equipment required to make a new building usable, estimated contingency costs); (e) other (any other one-time costs not already specified).

11. Net Effect on Local Revenue. Indicate the effect of the project on the Town's income in each category shown during the first year of the project's life. Increases or decreases might be due to removal of property from tax rolls, a change in assessed valuation, a change in fees or rents collected, or other effects. Substantial variations in the level of the estimated effects during or after this period should also be noted and explained. As an alternative, a summary estimate of total net effects on Town's income may be presented.

12. Enter Estimated Recurring Costs. Enter the annual estimated costs for operation and maintenance of the proposed facility. For example, salaries of additional workers cost of heat and lights, and cost of road maintenance. Base estimates on current costs, without consideration of inflation factors.

13. Current Status. Indicate the proposed project time-table for design and construction. If any work has been started on the project, indicate the percentage completed.

14. Priority. This space is reserved to indicate the project's priority ranking and score.

15. Comments. This space is reserved for any comments or notations made by the review committee.

Figure 17 - 1
Project Identification Form

16.9.2 Project Prioritization. Because the fiscal resources of the Town will not accommodate all capital needs, some means of measuring the relative importance of individual project proposals must be found. Criteria or measurement standards by which to evaluate, compare, and establish priorities among project proposals need to be developed early in the capital planning process. These criteria, which reflect the needs, goals, and character of the community, will encourage orderly and objective development of the plan by allowing officials to measure how well each proposal promotes established policies. The use of criteria helps assure that the broadest community interests are advanced by the capital facilities plan. Criteria provide a framework for examining the potential costs and benefits of proposed projects and deciding which combination of projects the Town should implement and when.

All too often, communities select capital projects for relatively subjective reasons, failing to take their actual needs into full account. To the extent possible, criteria are objective, specific, and measurable. The Town should incorporate maintenance requirements, based on established engineering principles, in the review criteria, and should know the life expectancy of their public facilities. In addition, criteria should measure how well a proposed project satisfies legal requirements, emergency needs, health and safety concerns, financial objectives and limits, service improvement and extension goals, environmental considerations, economic development requirements, and a number of other factors. Collectively, the criteria enables decision makers to establish priorities among competing proposals, and to distinguish among variations of similar projects with respect to their expected benefits and costs. To be useful, each criterion must be weighted (prioritized) relative to other criteria; this is accomplished by assigning points or values to each.

The evaluation form presented in Figure 16-2 has fourteen evaluation criteria points. The evaluation points range from 0 to 5. There is a weighting measure ranging from 1 to 5 points.

16.10 PLAN AND PROGRAM

16.10.1 Capital Facilities Plan . A capital facilities plan covers a period of twenty years. For the Town of Eatonville, the Capital Facilities Plan extends from 2012 to 2031.

16.10.2 Capital Facilities Program. A capital facilities program covers a period of six years. For the Town of Eatonville, the Capital Facilities Program covers the period of 2012 through 2017.

Figure 16.2
Project Prioritization Form

16.11 PARKS AND RECREATION

16.11.1 Projects

Mill Pond Park. Acquire the land around the Mill Pond and develop it into a community park facility. Integrate the area surrounding the mill pond with Mill Pond Park and Smallwood Park south of Mashel River. Construct a pedestrian river-crossing of Mashel River into Smallwood Park. It is anticipated that the expanded Mill Pond Park will become an integral part of a mixed-use planned unit development covering an area of about 60 acres. In a planned unit development process, additional park land will most likely be donated to the Town. The improvements cost are estimated to amount to about \$300,000. Financing would come from a combination of State and Pierce County grant funds.

Improvements at Smallwood Park. A park plan needs to be prepared for Smallwood Park and improvements need to be carried out to make the park more user friendly. Particularly important is the need to improve the river access for viewing migrating salmon runs. The cost is estimated at \$100,000 and funds are anticipated to come from State and Pierce County grant funds.

Trail to Pac Forest. A pedestrian and bicycle trail can be constructed along the existing Weyerhaeuser railroad right-of-way from Smallwood Park to Pac Forest. The town has acquired the land for trail construction but needs to obtain funding for the trail and a pedestrian bridge across the Little Mashel River. It is estimated that the total project cost will amount to \$750,000. Financing would come from State and Pierce County grant funds.

West-End Community Park. To service the new development taking place west of Town along Eatonville Highway, the Town should acquire about 10 to 20 acres of parkland somewhere west of Hilligoss Lane. The land acquisition cost is estimated to amount to about \$100,000. The money can be raised by assessing new developments a park development fee. An additional \$100,000 will be needed for improvements, such as baseball fields and soccer fields.

Mashel River Gorge Site. The town has recently acquired the Mashel River Gorge Site which is commonly referred to as Boxcar Canyon. This property has significant deed restrictions on development however it would be possible to construct a trail and viewing platform near the gorge. Financing for a future trail and viewing platform could come from Pierce County or State Grant funds. The estimated cost of this effort could amount to about \$200,000.

CAPITAL FACILITIES PLAN

16.11.2 Cost and Timing. The estimated cost and timing of carrying out the identified projects is shown in Table 16-2.

**Table 16-2
Parks and Recreation Projects Cost and Timing**

Parks				
Project	Total Cost	2012-2017	2018-2031	Funding Source (for 6 year projects)
Mill Pond Park	\$300,000	\$300,000.00		Grant Sources
Improvements and Planning at Smallwood Park	\$100,000		\$100,000.00	Grant Sources
Trail to Pack forest	\$750,000	\$750,000.00		RCO WWRP Grants
West end Community park	\$100,000		\$100,000.00	Developer Contributions/Impact Fees
Mashel river Gorge Site	\$200,000	\$200,000.00		Grant Sources
Total	\$1,450,000	\$1,250,000	\$200,000	

16.11.3 Financing. The Town currently assesses \$400 per new residential housing construction in park impact fees. This generates about \$2,000 - \$16,000 per year. The Town receives a small amount in park sales and use tax (zoo tax) from Pierce County totaling between \$13,000 - \$14,000 annually. In addition, the Town collects about \$12,000 in hotel and motel taxes which can be used for recreational purposes. Another source of funding available for the Town is the approximately \$22,000 per year real estate excise tax.

In addition to the local funds, listed above, the Town has access to Pierce County and State of Washington Recreation Conservation Office grant funds. These grant funds, usually require a local match, either in cash or in contributed services.

16.12 ROADS AND STREETS

16.12.1 Projects. Road and street improvement projects within the Town are limited by financial constraints. There are many projects that the Town would like to undertake, however, the funding is not sufficient to allow for all projects to be completed. As a result, the Town must decide which projects are most important and undertake those first.

Street improvements in the downtown area are especially important, as the forecasted demand indicates that levels of service on a number of streets in the downtown area will fall below established standards. One improvement that may relieve some of the traffic congestion downtown is the construction of a downtown parking area. Another priority project is the State Department of Transportation and the Transportation Improvements Board to switch the SR-161 designation from Mashell Avenue to Center Street East and Alder Cut-Off Road.

The six year street plan for street improvements is presented in Table 16-3. This plan includes projects which are not likely to be funded in the next six years. The town has chosen to include all possible projects on its six year street plan just in case grant funding were to be made available. Projects 12-58 on the six year street plan are more likely to be constructed in years 2017-2031 as grant funds for those projects are unlikely to be made available within the next six years.

[Insert Table 16-3]Table 16-3

**Six Year Street Plan
2011 - 2016**

16.12.2 Financing. The six-year Capital Improvement Plan for roadway and street improvements amounts to \$9,936,000 and can be financed by combining a number of local, State, and Federal sources.

Transportation Benefit District (License Fees). Initiative 695 eliminated motor vehicle license fees as a source of municipal street revenue. Many jurisdictions across the state have considered adoption city/town wide transportation benefit districts as authorized by RCW 36.73 as a dedicated source of revenue for the funding of streets projects. A transportation benefit district requires voter approval and could assess a fee totaling up to \$100.00 per vehicle. This could generate up to \$225,000 in dedicated street revenue annually based on an assumption of 2.5 vehicles per household and 900 households.

Motor Vehicle Fuel Tax. As authorized by RCW 82.36, Cities and towns are able to collect 11.53 percent of the motor vehicle fuel tax receipts generated within the Town. The tax is administered by the Department of Licensing and paid by gasoline distributors. Revenues must be spent for “highway purposes” including the construction, maintenance,

CAPITAL FACILITIES PLAN

and operation of Town streets. The Town received approximately \$52,000 from gas tax receipts in 2009.

Urban Arterial Trust Account. State Transportation Improvement Board (TIB) revenue is available for projects to alleviate and prevent traffic congestion. Roads should be structurally deficient, congested by traffic, and have geometric deficiency, or have accident problems. Entitlement funds are available on an 80 percent Federal / 20 percent local matching requirement.

Transportation Benefit Districts (Assessments). Special districts are usually established when a community's need may be too large for existing governmental resources or the boundaries of the area needing service are different than a city, town or county. The total levy for most governments within a particular tax code area cannot exceed \$5.90 per \$1,000 of assessed valuation.

RCW 35.21.225 authorizes cities and towns to establish transportation districts with independent taxing authority for the purpose of acquiring, constructing, improving, providing, and funding any city or town street, county road, or state highway improvement within the district. The special districts tax base, rather than the city's or town's is used to finance capital facilities. There are four basic types of revenue sources that can be collected through transportation benefit districts.

Property Tax Excess Levy. Transportation benefit districts are authorized to levy property tax in excess of the one percent limitation upon the property within the district for a one-year period whenever authorized by the voters of the district (RCW 84.52)

General Obligation Bonds. General obligation bonds are backed by the value of the property within the district (full faith and credit). There are two types of general obligation bonds: voter approved and councilmanic.

Voter approved bonds will increase the property tax rate, with the increased revenues dedicated to paying principal and interest on the bonds. Transportation benefit districts are authorized excess levies to repay voter-approved bonds. There is no dollar limit for this levy; however the total amount of debt is limited as described below.

Councilmanic bonds, on the other hand, are authorized by the district's legislative body without the need for voter approval. Principal and interest payments for councilmanic bonds come from the general property tax levy without a corresponding increase in taxes.

Local Improvement Districts. A transportation benefit district may also form a local improvement district to provide any transportation improvement it has the authority to provide, impose special assessments on all property specially benefited by the

transportation improvements, and issue special assessment bonds or revenue bonds to fund the costs of the transportation improvements.

Development Fees. A transportation benefit district may impose a fee or charge on the construction or reconstruction of residential buildings, commercial buildings, industrial buildings, or on any other building or building space, or on the development, subdivision, classification, or reclassification of land. The fee or charge must be used exclusively for transportation improvements constructed by the transportation benefit district.

Transportation improvements funded with district revenues must be consistent with state, regional and local transportation plans, necessitated by existing or reasonably foreseeable congestion levels attributable to economic growth, and partially funded by local government or private developer contributions, or a combination of such contributions. For councilmanic bonds, the district may issue general obligation indebtedness, equal to three-eighths of one percent of the value of taxable property within the district. For voter approved bonds, the district may additionally issue general obligation bonds for capital purposes only, together with any outstanding general obligation indebtedness, not to exceed an amount equal to one and one-fourth percent of the value of the total property within the district, when authorized by the voters of the district.

16.13 Wastewater

16.13.1 Projects. With the improvement of the sewage treatment plant, the Town of Eatonville has adequate treatment capacity to handle the 20 year projected growth in population and commercial activity. However, toward the end of the 20-year planning period, the Town needs to begin to make preparations in expanding the treatment facility by construction an additional treatment module. Almost all of the sewer improvements in the next twenty years will be the expansion of the collection system.

Ridge Road Extension. A 750 foot section of 8 inch gravity sewer line between Orchard Ave N and Antonie Ave N will be constructed within the ridge road right of way to serve existing houses which are currently connected to septic systems. The estimated cost of this project is about \$130,000.

Wastewater Comprehensive Plan Update. The town's wastewater department plan is now more than 10 years old. A comprehensive department plan update is required to fully understand the department needs, capacity, and revenue needs. It is estimated that a department plan update will cost \$100,000.

Systemwide manhole installation and upgrade. The town intends to install 10 new manholes within the existing wastewater system where they should have been installed at

CAPITAL FACILITIES PLAN

the time of initial construction but were not. The cost of installation is estimated at \$6,000 per unit for a total of \$60,000.

Wastewater Treatment Plant Liner. The estimated lifespan of the town's wastewater treatment plant liner is 15 years. The current liner is overdue for replacement. The town intends to replace the liner while splitting the plant into two basins for ease of future maintenance. The estimated cost of line replacement and plant upgrades is \$1,100,000.

Gravel Pit Extension North. A 1,200 foot section of 8 inch gravity sewer line will be constructed north of northern most manhole on Baumgardner Place N. onto Weyerhaeuser Road, then along Weyerhaeuser Road crossing the Chehalis Western R.R. right of way into the area being mined for gravel. This sewer extension line would serve mostly industrial use. The estimated design flow volume amounts to about 40 gallons per minute. The estimated cost of this project is about \$120,000.

Gravel Pit Extension South. A 800 foot section of 8 inch gravity sewer line will be constructed north from the northern most manhole on Bergeren County Road N. , Crossing the Chehalis Western R.R. Company right-of-way into the area being mined for gravel. This sewer extension line would serve a number of industrial users. The estimated design flow volume amounts to about 40 gallons per minute. The estimated cost of this project is about \$80,000.

Long Term Plant Expansion. To serve the long term wastewater treatment needs of the town, a new or expanded wastewater treatment plant will be required. It is expected that further exploration of the options for expansion will be conducted as part of the Wastewater System Comprehensive Plan Update and that more detailed cost estimates can be provided in the future. A very rough cost estimate for a new or expanded plant would range from 4-6 million dollars.

Ohop Valley Force Main, Pump Stations, and Collectors. A 5,800 foot three inch force main would be constructed within SR-161 right-of-way from the northwestern boundary of the urban growth area, up the hill to the manhole in the vicinity of Lynch Street and Washington Avenue. Along the way, there will be three lift stations, one at the most western end, one in the vicinity of Ohop County Road and one half way up along the hillside. The Force main will be fed by collector sewers along Orville Road and along Ohop County Road. Additional collectors will extend to properties south of SR-161. The sewer line would serve a mix of commercial and single family residential development in an area known as Ohop Valley. The estimated design flow volume amounts to about 80 gallons per minute. The estimated cost of this project is about \$1,700,000.

CAPITAL FACILITIES PLAN

West Eatonville. A 2,500 foot 10 inch sewer main will be extended west along Eatonville Highway from the most westerly manhole located about 800 feet east of Hilligoss Lane. The sewer main would serve anticipated residential development to take place in this vicinity. A number of north-south lateral collectors would feed the sewer main. The length of the collectors amounts to about 3,200 feet. This sewer main is estimated to service about 400 housing units. The estimated design flow volume amounts to about 150 gallons per minute. The estimated cost of this project is about \$570,000.

**Table 16-4
Sewer Projects Cost and Timing**

Wastewater				
Project	Total Cost	2012-2017	2018-2031	Funding Source (for 6 year projects)
Ridge Road Extension	\$150,000	\$150,000.00		Revolving Fund Loan, Private Bank Loan, GO Bond, or Revenue Bond
Comprehensive Plan Update	\$100,000	\$100,000.00	\$120,000.00	Revolving Fund Loan, Private Bank Loan, GO Bond, or Revenue Bond
Systemwide Manhole Improvements	\$60,000	\$60,000.00		Revolving Fund Loan, Private Bank Loan, GO Bond, or Revenue Bond
Wastewater Treatment Plant Liner	\$1,100,000	\$1,100,000.00		USDA Revenue Bond
Gravel Pit Extension North (Weyerhaeuser)	\$120,000	\$120,000.00		Revolving Fund Loan, Private Bank Loan, GO Bond, or Revenue Bond
Gravel Pit extension South (Bergeren)	\$80,000		\$80,000.00	
Ohop Valley Force Main, Pump stations, Collectors	\$1,700,000		\$1,700,000.00	
Long Term Plant Expansion	\$5,000,000		\$5,000,000.00	
West Eatonville	\$570,000		\$570,000.00	
Total	\$8,880,000	1,530,000	7,470,000	

16.13.2 Financing. Various state and federal grant programs are available to fund wastewater treatment plant construction, upgrade and modernization. Very little grant money is available for sewer main extensions. The main funding source, outside the sewer service and connection fees is the Washington State Public Works Trust Fund. The trust fund makes moneys available for sewer and water improvements at a low or zero interest rate. The local match for the Trust Fund loan can be secured by forming a Local Improvement District. The Town is also assessing a sewer connection fee of \$5,900 which generates about \$25,000 to \$160,000 per year. Additional financing comes from an amount of set aside form the conventional sever service charges. It is anticipated that most projects listed in Table 16-5 require the formation of a Local Improvement District to raise the local share of the anticipated grant funding.

16.14 WATER

16.14.1 Projects. A considerable amount of work has taken place to improve the Town of Eatonville's water system. Two new wells have been drilled to help supply a new treatment plant. The new treatment plant was finished in 2006 and has greatly improved the town's drinking water quality. Eatonville has adequate water supply to last through the 2012-2031 year period. While current supplies are adequate, the town needs to continue to seek new water rights or alternative water sources.

Water Department Comprehensive Plan. The town's water department comprehensive plan is now more than 6 years old and is due for an update as the physical and financial conditions within the department and system have changed drastically. A water department comprehensive plan update can be completed for approximately \$120,000.

Filtration Plant. The town's new filtration plant has been completed and is operating at 66% capacity. A third membrane filtration skid will allow the plant to produce at maximum capacity. The estimated cost of the third skid is \$550,000.

Booster Pump. The town needs to construct a new booster pump to tie its new reservoir to the old concrete hilltop reservoir. The booster pump is to be located at the intersection of Prospect Street W and the alley one half block to the west of Pennsylvania Ave S on Pierce County Parcel 3605002510. The cost of this improvement is estimated at \$200,000.

Clear Well. The town needs to develop an additional clear well at the water treatment plant. This will allow the town to store a larger supply of treated water between the treatment plant and the booster pumps at the treatment plant. The estimated cost of this improvement is \$75,000.

CAPITAL FACILITIES PLAN

Distribution System. Incremental distribution system extensions and enlargements are being made constantly as the overall system expands. New pipe is being laid and older and small caliper pipe is gradually being replaced to permit greater volumes to pass and improve fire flow. The estimated cost of distribution system extensions and improvements amounts to about \$80,000 per year.

Water System Expansion. Towards the end of the 20 year planning period the town will begin to approach the upper limit of its water right. The town needs to seek additional sources of water to support long term growth. This could mean seeking an additional winter water right to be used in conjunction with a system of aquifer recharge or purchasing and conveying water from another basin. This capital facilities plan includes \$1,000,000 in long term projects to explore options for and to begin constructing improvements to expand the town's water supply.

**Table 16-5
Water Projects Cost and Timing**

Water				
Project	Total Cost	2012-2017	2018-2031	Funding Source (for 6 year projects)
Comp Plan	\$270,000	\$ 120,000.00	\$ 150,000.00	Revolving Fund Loan, Private Bank Loan, GO Bond, or Revenue Bond
Filtration Plant 3rd Skid	\$550,000		\$ 550,000.00	TBD
Booster Pump	\$200,000	\$ 200,000.00		Revolving Fund Loan, Private Bank Loan, GO Bond, or Revenue Bond
Distribution System Improvements (annual)	\$1,600,000	\$480,000	\$1,120,000	Revolving Fund Loan, Private Bank Loan, GO Bond, or Revenue Bond
3rd Clear Well	\$75,000		\$ 75,000.00	TBD
Water System Expansion Study and Development			\$1,000,000	TBD
Total	\$2,695,000	\$800,000	\$2,895,000	

16.14.2 Financing. The predominant water revenue is generated locally from water user charges and water hookup fees. The current water hookup fee is \$7,000.

The water hookup fee is estimated to generate about \$35,000 to \$280,000 per year. Water projects are also being funded from the Washington State Public Works Trust Fund at a low or zero interest rate. It is anticipated that major extensions of water systems, particularly to the west, will be financed through the Local Improvement District mechanisms.

16.15 ELECTRICAL SERVICE

16.15.1 Projects. The Town provides electrical service to about one thousand residential, commercial and institutional connections. The Town purchases power from the Bonneville Power Administration and sells it to its customers with a markup to cover the cost of distribution. The Town charges an electric service hookup fee of \$600. The Bonneville Power Administration delivers wholesale power to the Town at the electric substation in the Ohop Valley at 115 kilovolts. The substation, owned and operated by the Bonneville Power Administration, transforms the power down to 1,500 volts which is then distributed throughout the Town. The Town has a policy to underground the power in residential and commercial areas.

Substation. The Bonneville Power Administration is proposing to sell the substation to either the Town of Eatonville or Ohop Mutual Light Company. It is very likely that the Town will purchase the substation and continue to supply electrical power to the Ohop Mutual Light Company. The cost of the substation is estimated to amount to about \$600,000 of which Ohop Mutual Light Company is anticipated to pay one half of the cost.

Complete 2nd Electrical Feeder. The town recently completed the installation of conduit and vaults for a 2nd electrical feeder. In order to complete the project, the town needs to spend an estimated \$400,000 on hardware and to pull and terminate cable.

Electrical Undergrounding. The town continues in its effort to underground power lines throughout the town. It is estimated that the town will need to spend \$100,000 per year on electrical undergrounding projects for the foreseeable future.

Carter Street Electrical Undergrounding. The town has installed decorative street lighting, conduit and vaults in conjunction with the Carter Street reconstruction project. The town still needs to purchase hardware and to pull and terminate cable before the project will be completed. The estimated project cost is \$60,000.

Decorative Street Lighting. The town intends to install decorative street lighting throughout the town center in accordance with the Town Center and Corridor Study dated 2/26/2010. This project requires a sustained investment over many years. In many instances, an investment in street lighting can be used as match for street grant. It is estimated that this project will require an investment of \$100,000 per year for 8 years.

CAPITAL FACILITIES PLAN

Lynch Creek Quarry Extension. The town intends to extend 3-phase power along Weyerhaeuser Road N to supply the lynch creek quarry area. This upgrade will be sufficient to support light industrial redevelopment of the quarry site. The estimated project cost is \$200,000.

Light Department Comprehensive Plan Update. The town has not updated its electrical comprehensive plan in more than 10 years. Further, many of the regulations governing the department are more than 30 years old. Significant department planning and study is required in order to understand future demands, projects, and revenue. A department comprehensive plan and regulation updates can be prepared for \$140,000.

LaGrande Connector. The Town of Eatonville, for some time, has planned to connect its electrical network to a power supply at the LaGrande substation. This connection would provide an alternative connection or feeder, other than the Ohop Valley substation. In the event of a power failure at the Ohop Valley substation, Eatonville can get its power through the second feeder from LaGrande. The estimated cost of the LaGrande feeder is about \$600,000.

**Table 16-6
Electrical Projects Cost and Timing**

Light				
Project	Total Cost	2012-2017	2018-2031	Funding Source (for 6 year projects)
Comprehensive Plan Update	\$270,000	\$150,000.00	\$120,000.00	Funded from current revenue
Substation	\$600,000		\$600,000.00	TBD
Complete 2nd Feeder	\$400,000	\$400,000.00		Financing
Undergrounding (annual)	\$2,000,000	\$600,000.00	\$1,400,000.00	Funded from current revenue
Carter Street Undergrounding and Terminating	\$60,000	\$60,000.00		Funded from current revenue
Decorative Street Lighting	\$800,000	\$600,000.00	\$200,000.00	Funded from current revenue
Lynch Creek Quarry Extension	\$200,000		\$200,000.00	TBD
LaGrande Connector	\$600,000	\$600,000.00	\$0.00	Financing
Total	\$4,930,000	\$2,410,000	\$2,520,000	

CAPITAL FACILITIES PLAN

16.15.2 Financing. Expansion of electrical service is financed through hookup fees and set-aside from rate payments, an amount for capital improvements. The purchase of Ohop Valley substation requires the sale of utility revenue bonds.

16.16 PUBLIC SAFETY

16.16.1 Projects.

Police Department. It is anticipated that the Police Department needs to purchase a new patrol car every year at an estimated cost of about \$35,000 each.

Fire Department. The fire department has not identified any capital projects at this time.

Emergency Medical Services. It is anticipated that the Emergency Medical Services needs to purchase a new aid car sometime in the next 5-10 years at an cost of about \$150,000.

**Table 16-7
Public Safety Projects Cost and Timing**

Project	Total Cost	2012-2017	2018-2031	Funding Source (for 6 year projects)
Police Cars	\$800,000	\$210,000	\$590,000	General Fund
Aid Car	\$150,000		\$150,000	General Fund or EMS Levy
Total	\$950,000	\$210,000	\$740,000	

16.16.2 Financing. Police and fire equipment purchases are financed from the Town general fund and through the Fire/EMS levy. A new EMS Levy was passed in 2008 to generate 0.50 per \$1,000 assessed valuation. A Levy Lid Lift for a fire department was also passed in 2008 and was set at \$1.02 per \$1,000 in assessed valuation. These revenue sources increased by 1% in 2010. The purchase of a new aid car requires the setup of a reserve fund.

16.17 STORMWATER FACILITIES

16.17.1 Projects. Provide stormwater management services by constructing new and improving existing facilities on a sustainable basis. The amount of

CAPITAL FACILITIES PLAN

money that the Town can expend on capital improvements amounts to about \$65,000 per year.

Stormwater Comprehensive Plan Update. The town's current stormwater department plan is now more than 6 years old and is in need of update. It is estimated that a stormwater plan update will cost \$100,000.

Water Quality and Detention Projects. The town needs to construct water quality (pretreatment) and detention improvements at its stormwater outfalls on Lynch Creek and the Mashel River. It is estimated that the total project cost for these improvements would be \$250,000.

Eatonville Highway Stormwater Trunk Reconstruction. That town intends to replace a 1,300 foot section of deteriorated and undersized stormwater trunk line along Eatonville Highway between Skylar Way and Pennsylvania Ave N. This project may require substantial street repairs and is estimated to cost \$400,000.

Mashel Avenue Stormwater Upgrades. The town is working with the Nisqually Indian Tribe on a project which would allow a diversion of stormwater between the Lynch Creek outfall and the Mashel River outfall to help spawning salmon during years when water levels in the Mashel River are especially low. This project requires the construction of new stormwater mains between Center Street and the Mashel River. This project is expected to cost \$500,000 and will only be funded upon the receipt of grant funds to cover the entire project cost.

**Table 16-8
Stormwater Projects Cost and Timing**

Stormwater				
Project	Total Cost	2012-2017	2018-2031	Funding Source (for 6 year projects)
Comprehensive Plan Update	\$300,000	\$150,000.00	\$150,000.00	EPA Grant Via Nisqually Tribe
System Water Quality and Detention	\$250,000	\$75,000.00	\$175,000.00	Revolving Fund Loan, Private Bank Loan, GO Bond, or Revenue Bond
Eatonville Highway Trunk	\$400,000	\$400,000.00		Revolving Fund Loan, Private Bank Loan, GO Bond, or Revenue Bond
Mashel Ave Upgrades	\$500,000		\$500,000.00	Nisqually Tribe/Grant Sources
Total	\$1,450,000	\$625,000	\$825,000	

16.17.2 Financing. Revenue for financing stormwater improvements comes from an assessment of \$400 per residential and commercial building permit and from monthly utility charges totaling \$7.80 (\$4.10 for elderly and low income residents) per month. The amount of financing generated per year amounts to about \$115,000 per year.

16.18 CONCURRENCY

16.18.1 Capital Facilities and Land Use. The Growth Management Act requires that urban services be provided for urban development. The Act further stipulates that development within Cities, Towns and unincorporated urban growth areas be at urban levels of density (typically greater than four housing units per acre). In order to meet the requirements of the Growth Management Act, municipalities and counties must therefore, be able to provide urban services to development throughout their corporate or urban growth area boundaries. Provision of urban services should also be planned for urban growth areas surrounding municipalities, since these areas are designated for urban development and may be annexed.

In order to assure that urban services are provided to all areas of urban level development, coordination between the capital facilities plan and the land use plan becomes a necessity. The capital facilities plan must look at the land use plan and identify those areas planned for development where urban services are not available. In cases where certain urban services are not available, the capital facilities plan must establish a specific program of projects that extend services into those areas.

In certain cases it may be found that urban services cannot be extended into areas planned for urban development. There could be a lack of funding to complete particular projects. Or, projects necessary to expand capacity or service area may require a number of years before they can be completed. Where it is found that urban services cannot be provided in a timely manner, it becomes necessary to go back and reassess the land use plan. Changes may need to be made in the type of land use planned for particular areas. The size of urban growth areas may also need to be adjusted.

With each update of the capital facilities plan, concurrency with the land use plan should be reexamined. Likewise, whenever changes are proposed to the land use plan, the capital facilities plan must be consulted.

16.18.2 Need For A Concurrency Management System. Level of service standards are established to provide a measuring stick by which the adequacy of municipal services can be gauged. It is important that level of service standards be met in order to assure high quality services. As growth occurs, however, maintaining level of service standards becomes a difficult job. Additional growth requires additional capacity to maintain the same quality of services. The Town, in managing

unincorporated urban growth areas, must continuously expand upon its service capacity to keep pace with growth. Proper management and planning become vital in this process.

If level of service standards are to be maintained as growth occurs, it is necessary for adequate services to be in place to serve new development at the time that they are needed by the new development. This is what is known as concurrency. In order to achieve concurrency, it is necessary to create a balance between growth in service demand and growth in service capacity. If a balance is not achieved, demand for municipal services may outgrow the Town's capacity to provide those services. As a result, levels of service will drop.

How can the Town achieve concurrency? The most effective way is to establish a concurrency management system. The concurrency management system provides a method for measuring whether capital facilities are adequate to serve new development at the time the development is proposed. By instituting a system such as this, the Town can avoid situations where the demand created by new development exceeds existing capacity. Most importantly, the concurrency management system directly integrates land use planning with capital facilities planning, by making sure that adequate capital facilities are available before new development can be approved.

With a concurrency management system, concurrency is determined by comparing the capacity of capital facilities required by each development to the unused capacity that is actually available. To do this, a concurrency test is performed. If the unused available capacity is equal to, or greater than, the capacity required, the applicant passes the concurrency test. If the unused available capacity is less than the capacity required, the applicant fails the concurrency test. A concurrency test must be performed before development plans can be approved by the Public Works Department.

16.18.3 Model Concurrency Ordinance. An ordinance can be used to establish a concurrency management system within the Town. The concurrency management system it establishes provides the necessary regulatory mechanism for evaluating requests for development to ensure that adequate facilities can be provided within a reasonable time of the development impact. Under the ordinance, a concurrency test is required to assure that new development will not decrease current service levels below locally established minimum standards. The concurrency test is performed prior to permit approval. Upon passing the concurrency test, a certificate of capacity shall be issued, which will apply only to the specific land uses, densities, intensities, and development project described in the application and development permit.

The concurrency management system requires concurrency tests to be performed for new development in relation to roads, transit, potable water, electric utilities, sanitary sewer, solid waste, storm water management, law enforcement, fire, emergency medical services, schools, parks, and libraries. The ordinance sets the framework for concurrency

CAPITAL FACILITIES PLAN

test procedures, establishes which types of development permits require a concurrency test and which do not, and provides a process for appeals and review.

16.19 SUMMARY

A summary of capital facilities is presented below. The summary assumes that a significant amount of money comes from outside sources such as grants and loans. Additionally, the summary also assumes that a number of projects will be bond financed. Bond financing, in some instances, may extend beyond the twenty-year planning period. In instances of bond financing, Table 16-9 shows the principal amount of debt incurred at the time of bonds issuance. Once bonds are sold and debt has been incurred, the bond redemption schedule will result in a different cash flow table as shown in Table 16-9.

Table 16-9
Summary of Capital Improvement Projects and Timing

Summary			
Department	Total Cost	2012-2017	2018-2031
Parks and Recreation	\$1,450,000	\$1,250,000	\$200,000
Roads and Streets	\$9,936,000	\$4,395,000	\$5,541,000
Wastewater	\$8,880,000	\$1,530,000	\$7,470,000
Water	\$2,695,000	\$800,000	\$2,895,000
Electrical Service	\$4,930,000	\$2,410,000	\$2,520,000
Public Safety	\$950,000	\$210,000	\$740,000
Stormwater	\$1,450,000	\$625,000	\$825,000
Total	\$30,291,000	\$11,220,000	\$20,191,000

The above presented Capital Facilities Plan demonstrates within reasonable bounds that concurrency will be met in parks and recreation, transportation, sewers, water, electric service, stormdrainage, police, fire, and emergency services for the period 2002 – 2022.