



To: Mayor and City Councilmembers  
From: Tho Kraus, Assistant City Manager/Administrative Services  
Through: John J. Caulfield, City Manager  
Date: April 25, 2016  
Subject: 2015 Year-End Financial Report

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### **Introduction**

The intent of the financial report is to provide an overview of activity in all funds through December 31, 2015, with more in depth discussion focused on the City's main operating funds, the General and Street Operations & Maintenance Funds.

In addition, performance measures for 2015 are included at the end of this report. It is the City's first effort in developing performance measures and is a work in progress.

### **Consolidated Funds - General & Street Operations & Maintenance**

The funds are combined in this presentation, as these two funds are the City's primary general governmental operating funds. The General Fund provides an annual subsidy of roughly \$1.0M, which equates to roughly 50% of the Street O&M Fund's operating revenues.

Revenues and other financing sources through December 31, 2015 total of \$37.04M, which exceeds expenditures and other financing uses of \$35.73M, resulting in an increase in ending fund balance of \$1.32M.

On June 15, 2015 the City Council approved redirecting from the Fleet & Equipment Fund \$233K to the Information Technology Fund for the purpose of funding the 2015/2016 services and programs listed in the 6-Year IT Strategic Plan with the understanding that the goal will be to replenish the fund by the end of 2016. As part of the 2015/2016 Mid-Biennium Budget Adjustment, the City Council approved a \$233K transfer from the General Fund to the Fleet & Equipment in 2016.

Overall, at year-end, 2015 operating revenues exceeded operating expenditures by \$2.41M or 7.0%. Major operating revenues exceeding 2015 budget are gambling tax, sales tax and franchise fees, while fines and forfeitures are under estimates.

The following tables provide a summary of 2015 revenues, expenditures, and their comparison to 2014 actuals and 2015 budget.

General & Street O&M Funds Combined Summary	2014		2015		2015 Actual vs 2014 Actual Over / (Under)		2015 Budget vs 2015 Actual Over / (Under)	
	Annual Actual	Final Budget	Annual Actual		\$ Chg	% Chg	\$ Chg	% Chg
REVENUES:								
Property Tax	\$ 6,468,617	\$ 6,565,600	\$ 6,563,936		95,319	1.5%	(1,664)	0.0%
Local Sales & Use Tax	8,272,877	8,472,400	8,707,904		435,028	5.3%	235,504	2.8%
Sales/Parks	481,690	490,100	515,202		33,513	7.0%	25,102	5.1%
Brokered Natural Gas Use Tax	79,394	30,000	33,661		(45,733)	-57.6%	3,661	12.2%
Criminal Justice Sales Tax	863,463	880,700	926,884		63,421	7.3%	46,184	5.2%
Admissions Tax	654,011	667,100	656,410		2,399	0.4%	(10,690)	-1.6%
Utility Tax	5,747,855	5,642,000	5,703,609		(44,246)	-0.8%	61,609	1.1%
Leasehold Tax	6,457	16,000	22,800		16,343	253.1%	6,800	42.5%
Gambling Tax	2,482,403	2,507,300	2,771,934		289,531	11.7%	264,634	10.6%
Franchise Fees	3,382,845	3,408,000	3,520,594		137,749	4.1%	112,594	3.3%
Development Service Fees (CED)	1,096,893	973,450	1,002,837		(94,056)	-8.6%	29,387	3.0%
Permits & Fees (PW)	85,956	28,300	57,992		(27,964)	-32.5%	29,692	104.9%
License & Permits (BL, Alarm, Animal)	447,376	434,800	452,242		4,867	1.1%	17,442	4.0%
State Shared Revenues	1,999,468	1,954,700	1,970,508		(28,960)	-1.4%	15,808	0.8%
Intergovernmental	353,747	417,222	413,554		59,807	16.9%	(3,668)	-0.9%
Parks & Recreation Fees	234,414	252,500	231,151		(3,264)	-1.4%	(21,349)	-8.5%
Municipal Court Charges for Services	14,025	-	-		(14,025)	-100.0%	-	n/a
Police Contracts, including Extra Duty	739,621	671,000	706,691		(32,930)	-4.5%	35,691	5.3%
Other Charges for Services	15,295	11,000	6,697		(8,597)	-56.2%	(4,303)	-39.1%
Fines & Forfeitures	2,123,056	2,224,600	2,003,162		(119,895)	-5.6%	(221,438)	-10.0%
Miscellaneous/Interest/Other	106,099	43,600	95,720		(10,378)	-9.8%	52,120	119.5%
Interfund Transfers	284,700	284,700	284,700		-	0.0%	-	0.0%
<b>Subtotal Operating Revenues</b>	<b>\$ 35,940,262</b>	<b>\$ 35,975,072</b>	<b>\$ 36,648,189</b>		<b>\$ 707,927</b>	<b>2.0%</b>	<b>\$ 673,117</b>	<b>1.9%</b>
EXPENDITURES:								
City Council	94,441	111,125	103,021		8,580	9.1%	(8,104)	-7.3%
City Manager	528,918	602,764	601,322		72,404	13.7%	(1,442)	-0.2%
Municipal Court	1,893,926	1,945,525	1,790,330		(103,596)	-5.5%	(155,195)	-8.0%
Administrative Services	3,441,279	1,549,221	1,490,468		(1,950,811)	-56.7%	(58,753)	-3.8%
Legal	1,272,057	1,756,597	1,634,745		362,688	28.5%	(121,852)	-6.9%
Community & Economic Development	2,068,245	2,101,997	1,876,796		(191,449)	-9.3%	(225,201)	-10.7%
Parks, Recreation & Community Services	2,155,686	2,600,647	2,465,429		309,744	14.4%	(135,217)	-5.2%
Police	19,600,949	22,038,807	21,595,504		1,994,555	10.2%	(443,302)	-2.0%
Property Management	825,724	-	-		(825,724)	-100.0%	-	n/a
Streets Operations & Maintenance	2,037,977	2,180,361	2,169,439		131,462	6.5%	(10,922)	-0.5%
Non-Departmental	483,741	131,290	132,402		(351,339)	-72.6%	1,112	0.8%
Interfund Transfers	35,000	375,666	375,162		340,162	971.9%	(504)	-0.1%
Contributions to Reserve Funds	920,300	-	-		(920,300)	-100.0%	-	n/a
<b>Subtotal Operating Expenditures</b>	<b>\$ 35,358,241</b>	<b>\$ 35,393,999</b>	<b>\$ 34,234,618</b>		<b>(1,123,623)</b>	<b>-3.2%</b>	<b>(1,159,381)</b>	<b>-3.3%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ 582,021</b>	<b>\$ 581,073</b>	<b>\$ 2,413,571</b>					
OTHER FINANCING SOURCES:								
Grants, Contrib, 1-Time Source	318,247	281,616	354,434		36,187	11.4%	72,818	25.9%
Transfers In	2,015,015	40,802	40,802		(1,974,213)	-98.0%	-	0.0%
<b>Subtotal Other Financing Sources</b>	<b>\$ 2,333,262</b>	<b>\$ 322,418</b>	<b>\$ 395,236</b>		<b>\$ (1,938,026)</b>	<b>-83.1%</b>	<b>\$ 72,818</b>	<b>22.6%</b>
OTHER FINANCING USES:								
Capital & Other 1-Time	985,391	797,547	606,411		(378,980)	-38.5%	(191,136)	-24.0%
Interfund Transfers	60,848	886,229	886,229		825,381	1356.5%	-	0.0%
<b>Subtotal Other Financing Uses</b>	<b>\$ 1,046,239</b>	<b>\$ 1,683,776</b>	<b>\$ 1,492,640</b>		<b>\$ 446,401</b>	<b>42.7%</b>	<b>\$ (191,136)</b>	<b>-11.4%</b>
<b>Total Revenues and Other Sources</b>	<b>\$ 38,273,524</b>	<b>\$ 36,297,490</b>	<b>\$ 37,043,425</b>		<b>\$ (1,230,099)</b>	<b>-3.2%</b>	<b>\$ 745,935</b>	<b>2.1%</b>
<b>Total Expenditures and other Uses</b>	<b>\$ 36,404,481</b>	<b>\$ 37,077,775</b>	<b>\$ 35,727,258</b>		<b>\$ (677,223)</b>	<b>-1.9%</b>	<b>\$ (1,350,517)</b>	<b>-3.6%</b>
<b>Beginning Fund Balance:</b>	<b>\$ 2,663,650</b>	<b>\$ 4,532,693</b>	<b>\$ 4,532,693</b>		<b>\$ 1,869,043</b>	<b>70.2%</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Ending Fund Balance:</b>	<b>\$ 4,532,693</b>	<b>\$ 3,752,408</b>	<b>\$ 5,848,861</b>		<b>\$ 1,316,167</b>	<b>29.0%</b>	<b>\$ 2,096,452</b>	<b>55.9%</b>
Ending Fund Balance as a % of Oper Rev	12.6%	10.4%	16.0%					
Reserve - Total Target 12% of Oper Rev:	\$ 4,312,831	\$ 4,317,009	\$ 4,397,783					
2% Contingency Reserves	\$ 718,805	\$ 719,501	\$ 732,964					
5% General Fund Reserves	\$ 1,797,013	\$ 1,798,754	\$ 1,832,409					
5% Strategic Reserves	\$ 1,797,013	\$ 1,798,754	\$ 1,832,409					
Undesignated/Reserved for 2017/2018 Budget	\$ 219,862	\$ (564,600)	\$ 1,451,078					

Note – the negative \$565K year-end estimated unreserved ending fund balance in 2015 is projected to be \$0 at the end of 2016.

## Operating Revenue Variance Analysis

2015 annual operating revenues of \$36.65M accounts for 101.9% of the annual budget and is over 2014 actuals by \$708K or 2.0% and is also over the 2015 annual budget by \$673K or 1.9%.

Consolidated Funds - General and Street O&M	2014	2015		2015 Actual vs 2014 Actual		2015 Budget vs 2015 Actual	
		Budget	Actual	Over / (Under)		Over / (Under)	
Operating Revenues	Actual			\$	%	\$	%
<b>Revenues Exceeding 2015 Budget:</b>							
Gambling Tax	\$ 2,482,403	\$ 2,507,300	\$ 2,771,934	\$ 289,531	11.7%	\$ 264,634	10.6%
Local Sales & Use Tax	8,272,877	8,472,400	8,707,904	435,028	5.3%	235,504	2.8%
Franchise Fees	3,382,845	3,408,000	3,520,594	137,749	4.1%	112,594	3.3%
Utility Tax	5,747,855	5,642,000	5,703,609	(44,246)	-0.8%	61,609	1.1%
Miscellaneous/Interest/Other	106,099	43,600	95,720	(10,379)	-9.8%	52,120	119.5%
Criminal Justice Sales Tax	863,463	880,700	926,884	63,421	7.3%	46,184	5.2%
Police Contracts, including Extra Duty	739,621	671,000	706,691	(32,930)	-4.5%	35,691	5.3%
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Sales/Parks	481,690	490,100	515,202	33,513	7.0%	25,102	5.1%
License & Permits (BL, Alarm, Animal)	447,376	434,800	452,242	4,866	1.1%	17,442	4.0%
State Shared Revenues	1,999,468	1,954,700	1,970,508	(28,960)	-1.4%	15,808	0.8%
Leasehold Tax	6,457	16,000	22,800	16,343	253.1%	6,800	42.5%
Brokered Natural Gas Use Tax	79,394	30,000	33,661	(45,733)	-57.6%	3,661	12.2%
Municipal Court Charges for Services	14,025	-	-	(14,025)	-100.0%	-	n/a
Interfund Transfers	284,700	284,700	284,700	-	0.0%	-	0.0%
<b>Revenues Below 2015 Budget:</b>				-	n/a		
Property Tax	6,468,617	6,565,600	6,563,936	95,319	1.5%	(1,664)	0.0%
Intergovernmental	353,747	417,222	413,554	59,807	16.9%	(3,668)	-0.9%
Other Charges for Services	15,295	11,000	6,697	(8,598)	-56.2%	(4,303)	-39.1%
Admissions Tax	654,011	667,100	656,410	2,399	0.4%	(10,690)	-1.6%
Parks & Recreation Fees	234,414	252,500	231,151	(3,264)	-1.4%	(21,349)	-8.5%
Fines & Forfeitures	2,123,056	2,224,600	2,003,162	(119,895)	-5.6%	(221,438)	-10.0%
<b>Total Operating Revenues</b>	<b>\$ 35,940,262</b>	<b>\$ 35,975,072</b>	<b>\$ 36,648,188</b>	<b>707,927</b>	<b>2.0%</b>	<b>\$ 673,117</b>	<b>1.9%</b>

### Gambling Tax:

- 2015 Actual vs 2014 Actual: Over by \$290K or 11.7% due to increases in card room activity.
- 2015 Budget vs 2015 Actual: Over by \$264K or 10.6% due to increases in card room activity.

### Local Sales & Use Tax:

- 2015 Actual vs 2014 Actual: Over by \$435K or 5.3% due primarily to increases in retail sales and services.
- 2015 Budget vs 2015 Actual: Over by \$236K or 2.8% due to primarily to increases in retail sales and services.

### Franchise Fees:

- 2015 Actual vs 2014 Actual: Over by \$138K or 4.1% due to increase in all franchises except for Tacoma Power, which is slightly under.
- 2015 Budget vs 2015 Actual: Over by \$113K or 3.3% due to increases in all franchises except for Tacoma Power, which is slightly under.

### Fines & Forfeitures:

- 2015 Actual vs 2014 Actual: Under by \$120K or 5.6% due to: decrease in municipal court fines and forfeitures of \$103K or 7.4%; decrease in photo infraction of \$5K or 0.7%; and decrease in penalties and fees on taxes of \$12K or 35.5%.

- 2015 Budget vs 2015 Actual: Under by \$221K or 10.0% due to: decrease in municipal court fines and forfeitures of \$162K or 11.2%; decrease in phot infraction of \$51K or 7.0%; and decrease in penalties and fees on taxes of \$9K or 28.2%.

*Note – There is a corresponding decrease in expenditures in 2015 compared to 2014 and 2015 budget.*

#### Utility Tax:

- 2015 Actual vs 2014 Actual: Under by \$44K or 0.8% due to decreases in natural gas and phone/cellular offset by increases in electricity, solid waste, and cable.
- 2015 Budget vs 2015 Actual: Over by \$62K or 1.1% due to increases in electricity, natural gas, solid waste, and cable offset by decreases in phone/cellular.

#### Miscellaneous/Interest/Other:

- 2015 Actual vs 2014 Actual: Under by \$10K or 9.8% due to primarily to a decrease in property room revenues.
- 2015 Budget vs 2015 Actual: Over by \$52K or 119.5% due primarily to increases in property room revenues, short-term rentals and L&I reimbursements.

#### Criminal Justice Sales Tax:

- 2015 Actual vs 2014 Actual: Over by \$63K or 7.3% due to increases in sales tax collections countywide.
- 2015 Budget vs 2015 Actual: Over by \$46K or 5.2% due to increases in sales tax collections countywide.

#### Police Contracts, including Extra Duty:

- 2015 Actual vs 2014 Actual: Under by \$33K or 4.5% due to decreases in extra duty contract revenue and towing impound fees, offset by revenues received by other agencies participating in Police training.
- 2015 Budget vs 2015 Actual: Over by \$36K or 5.3% due primarily to receiving revenues from other agencies participating in Police training, DSHS revenues for Western State Hospital Community Policing Program not included in the budget, offset by decreases in extra duty contract revenue.

#### Public Works Permits & Fees:

- 2105 Actual vs 2014 Actual: Under by \$28K or 32.5% due to decreases in right-of-way and site development permits.
- 2015 Budget vs 2015 Actual: Over by \$27K or 104.9% due to increases in right-of-way permits.

#### Development Services Permits & Fees:

- 2015 Actual vs 2014 Actual: Under by \$94K or 8.6% due to primarily to decreases in plan review/plan checks fees.
- 2015 Budget vs 2015 Actual: Over by \$29K or 3.0% due primarily to increases in building permits.

*Note – There is a corresponding decrease in expenditures in 2015 compared to 2014 and 2015 budget.*

#### Sales Tax/Parks:

- 2015 Actual vs 2014 Actual: Over by \$34K or 7.0% due to increases in sales tax collections countywide.
- 2015 Budget vs 2015 Actual: Over by \$25K or 5.1% due to increases in sales tax collections countywide.

#### Licenses, Permits & Fees:

- 2015 Actual vs 2014 Actual: Over by \$5K or 1.1% due primarily to increases in alarm permits & fees, offset by decreases in business licenses.
- 2015 Budget vs 2015 Actual: Over by \$17K or 4.0% due primarily to increases in alarm permits & fees, offset by decreases in business licenses.

State Shared Revenues:

- 2015 Actual vs 2014 Actual: Under by \$29K or 1.4% due primarily to decrease in criminal justice high crime and criminal justice funding, offset by increases in liquor excise tax and motor vehicle fuel tax.
- 2015 Budget vs 2015 Actual: Over by \$16K or 0.8% due primarily to increases in liquor excise tax and motor vehicle fuel tax offset by decreases in criminal justice high crime and criminal justice funding.

Brokered Natural Gas Use Tax:

- 2015 Actual vs 2014 Actual: Under by \$46K or 57.6% due to the addition of a new taxpayer beginning in October 2014. Payments in 2014 from this particular taxpayer included \$32K in back taxes.
- 2015 Budget vs 2015 Actual: Over by \$4K or 12.2% due to higher than anticipated activity.

Municipal Court Charges for Services:

- 2015 Actual vs 2014 Actual: The elimination of court transport revenue from the City of University Place and Town of Steilacoom in 2015 is due to the recovery for these costs being accounted for in the new court services contract effective January 1, 2015.

Other Charges for Services:

- 2015 Actual vs 2014 Actual: Under by \$9K or 56.2% due to decreases in police testing fees and wellness store sales.
- 2015 Budget vs 2015 Actual: Under by \$4K or 39.1% due to the elimination of wellness store sales revenue.

Admissions Tax:

- 2015 Budget vs 2015 Actual: Under by \$11K or 1.6% due to less than anticipated theatre admissions tax.

Parks & Recreation Fees:

- 2015 Budget vs 2015 Actual: Under by \$21K or 8.5% due to decreases in special event admissions, special event vendors, farmer's market vendor fees, senior center fees and Fort Steilacoom Park fees, offset by increases in program fees and boat launch parking fees.

Intergovernmental:

- 2015 Actual vs 2014 Actual: Over by \$60K or 14.2% due to primarily to increases in court contract revenue based on court cost analysis as well as providing services to City of DuPont beginning in 2015, offset by elimination of Pierce County funding for Fort Steilacoom Park maintenance and operations.

## Operating Expenditure Variance Analysis

2015 annual operating expenditures of \$34.23M accounts for 96.7% of the annual budget and is under 2014 actuals by \$1.12K or 3.2% and is also under the 2015 annual budget by \$1.16M or 3.3%.

Consolidated Funds - General and Street O&M	2014	2015		2015 Actual vs 2014 Actual		2015 Budget vs Actual	
		Budget	Actual	Over / (Under)		Over / (Under)	
Operating Expenditures	Actual			\$	%	\$	%
<b>Operating Expenditures Below 2015 Budget:</b>							
Police	\$ 19,600,949	\$ 22,038,807	\$ 21,595,504	\$ 1,994,555	10.2%	\$ (443,303)	-2.0%
Community & Economic Development	2,068,245	2,101,997	1,880,221	(188,024)	-9.1%	(221,776)	-10.6%
Municipal Court	1,893,926	1,945,525	1,790,330	(103,596)	-5.5%	(155,195)	-8.0%
Parks, Recreation & Community Services	2,155,686	2,600,647	2,465,429	309,743	14.4%	(135,218)	-5.2%
Legal	1,272,057	1,756,597	1,634,745	362,688	28.5%	(121,852)	-6.9%
Administrative Services	3,441,279	1,549,221	1,490,468	(1,950,811)	-56.7%	(58,753)	-3.8%
City Council	94,441	111,125	103,021	8,580	9.1%	(8,104)	-7.3%
Public Works Streets O&M	2,037,977	2,180,361	2,172,864	131,462	6.6%	(7,497)	-0.3%
Non-Departmental	483,741	131,290	125,552	(358,189)	-74.0%	(5,738)	-4.4%
City Manager	528,918	602,764	601,322	72,404	13.7%	(1,442)	-0.2%
Interfund Transfers	35,000	375,666	375,162	340,162	971.9%	(504)	-0.1%
Property Management	825,724	-	-	(825,724)	-100.0%	-	n/a
Contributions to Reserve Funds	920,300	-	-	(920,300)	-100.0%	-	n/a
<b>Total Operating Expenditures</b>	<b>\$ 35,358,241</b>	<b>\$ 35,394,000</b>	<b>\$ 34,234,618</b>	<b>\$ (1,123,623)</b>	<b>-3.2%</b>	<b>\$ (1,159,381)</b>	<b>-3.3%</b>

### Police:

- 2015 Actual vs 2014 Actual: Over by \$1.99M or 10.2% due primarily to allocation of internal service charges directly to user departments.
- 2015 Budget vs Actual: Under by \$443K or 2.0% due primarily to savings in internal service charges for fleet and equipment fuel, repairs and maintenance, replacement reserves and risk management internal for prior claims/deductibles.

### Community & Economic Development:

- 2015 Actual vs 2014 Actual: Under by \$188K or 9.1% due primarily to allocation of internal service charges directly to user departments, offset by personnel cost savings.
- 2015 Budget vs Actual: Under by \$222K or 10.6% due primarily to savings in personnel cost, internal service charges for fleet & equipment replacement reserves and hearing examiner.

### Municipal Court:

- 2015 Actual vs 2014 Actual: Under by \$104K or 5.5% due primarily to allocation of internal service charges directly to user departments, offset by personnel cost savings.
- 2015 Budget vs Actual: Under by \$155K or 8.0% due to primarily to personnel cost savings and internal service charges for fleet & equipment replacement reserves.

### Parks, Recreation & Community Services:

- 2015 Actual vs 2014 Actual: Over by \$310K or 14.4% due primarily to allocation of internal service charges directly to user departments, offset by personnel cost savings.
- 2015 Budget vs Actual: Under by \$135K or 5.2% due to personnel cost savings of \$60K, internal service charges of \$46K, repairs and maintenance of \$18K, operating supplies of \$13K, intergovernmental expenses of \$14K, offset by increases in utilities of \$20K.

Legal:

- 2015 Actual vs 2014 Actual: Over by \$363K or 28.5% due primarily to
- 2015 Budget vs Actual: Under by \$122K or 6.9% due to personnel cost savings of \$26K, travel and training of \$8K, intergovernmental for election services of \$14K and internal service charges of \$6K. Also, there is savings in operating expenditures for outside legal of \$64K offset by one-time outside legal expenditures of \$73K.

Administrative Services:

- 2015 Actual vs 2014 Actual: Under by \$1.95M or 56.7% due primarily to the change in accounting for the risk management function. Beginning in 2015, the risk management is accounted as an internal service fund. The WCIA assessments that had been paid out of Administrative Services Department is now charged to the internal service fund and user departments are charged a user fee.
- 2015 Budget vs Actual: Under by \$59K or 3.8% due to primarily personnel cost savings.

City Council:

- 2015 Actual vs 2014 Actual: Over by \$9K or 9.1% due primarily to increases in salary and related payroll taxes as a result of the Independent Salary Commission decision.
- 2015 Budget vs Actual: Under by \$8K or 7.3% due to primarily to savings in travel and training of \$5K and youth council special events of \$3K.

Street Operations & Maintenance:

- 2015 Actual vs 2014 Actual: Over by \$131K or 6.6% due primarily to allocation of internal service charges directly to user departments.

Non-Departmental:

- 2015 Actual vs 2014 Actual: Under by \$358K or 74.0% due primarily to charging expenditures to their related departments rather than non-departmental. Examples of items that are now being charged to departments include: employee awards; flexible spending plan maintenance fees; workers compensation retro program; 2% liquor requirements to qualified mental health/chemical dependency agency; and Puget Sound clean air assessment.

City Manager:

- 2015 Actual vs 2014 Actual: Over by \$72K or 13.7% due primarily to allocation of internal service charges directly to user departments and change in accounting for city newsletter/magazine from non-departmental to City Manager Department.

Interfund Transfers:

- 2015 Actual vs 2014 Actual: Over by \$340K or 971.9% due to the General Fund a change in accounting for GO Bond debt service payments. Prior to 2015, debt service payments for the Police Station and 59<sup>th</sup> Street promissory note were paid from the General Fund. Beginning in 2015, these two debt service payments are accounted for in the GO Bond Debt Service Fund with transfers in from the General Fund as the revenue stream. Additionally, beginning in 2015, the General Fund transfers \$35K annually to the Abatement Fund for the purpose of paying personnel cost associated with abatements. This is offset by the elimination of an ongoing transfer of \$35K to the Street Capital Fund beginning in 2015 (this fund is changed to the Real Estate Excise Tax Fund effective 2015). The General Fund provides on average, annual one-time transfer of \$500K to the Transportation CIP Fund for the years 2015 through 2020. Additionally, Local Option Capital Asset Lending (LOCAL) debt service payments for the financing of the LED Streetlight Retrofit program started in 2015.

### Consolidated Funds - General and Street O&M Operating Revenues, Expenditures and Income/Loss

The following table and charts provide a comparison of operating revenues, operating expenditures and the resulting operating income/loss for the years 2010 through 2015 budget and actual.

2012 Actual: Operating expenditures of \$34.06M is below operating revenues of \$34.44M, resulting in an operating income of \$388K. The operating income is partially due to not transferring \$778K to the Fund 501 Fleet & Equipment Replacement Reserve for the General Fund's contribution towards replacement reserves.

2013 Actual: Operating expenditures of \$35.27M is below operating revenues of \$35.28M, resulting in an operating income of \$14K. The increase in operating expenditures in 2013 compared to 2012 is due to transferring \$920K to Fund 501 Vehicle & Equipment Replacement in 2013 compared to \$0 in 2012.

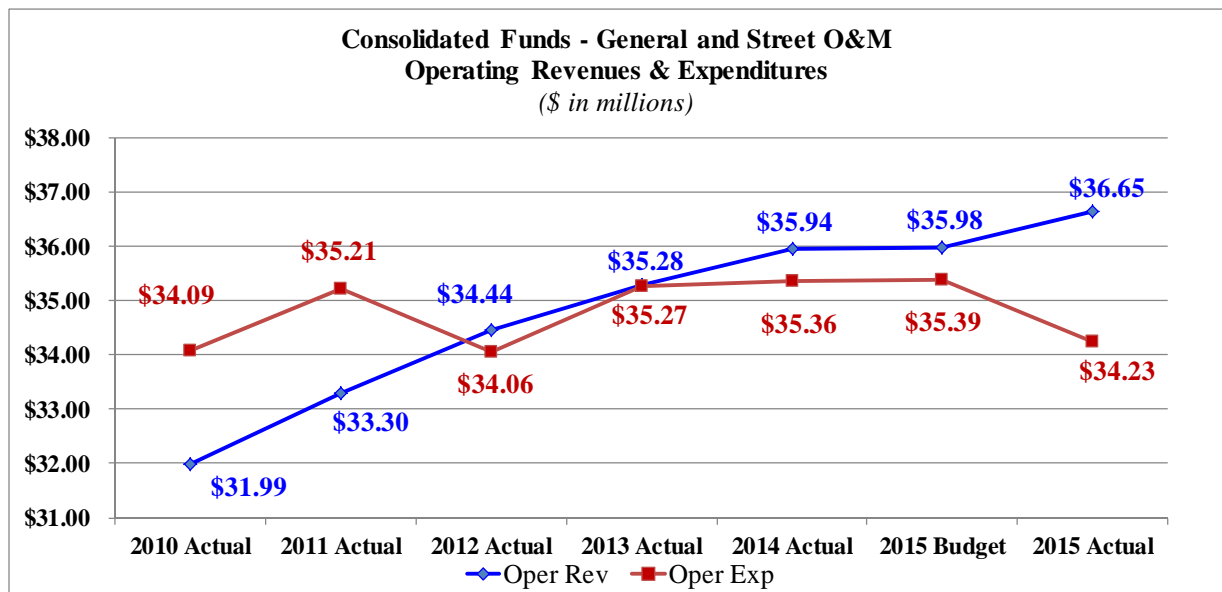
2014 Actual: Operating expenditures of \$35.36M is below operating revenue of \$35.94M, resulting in an operating income of \$582K due to increased revenues and expenditure savings.

2015 Budget: Operating expenditures of \$35.39M is expected to be below operating revenues of \$35.98M, resulting in an operating income of \$581K.

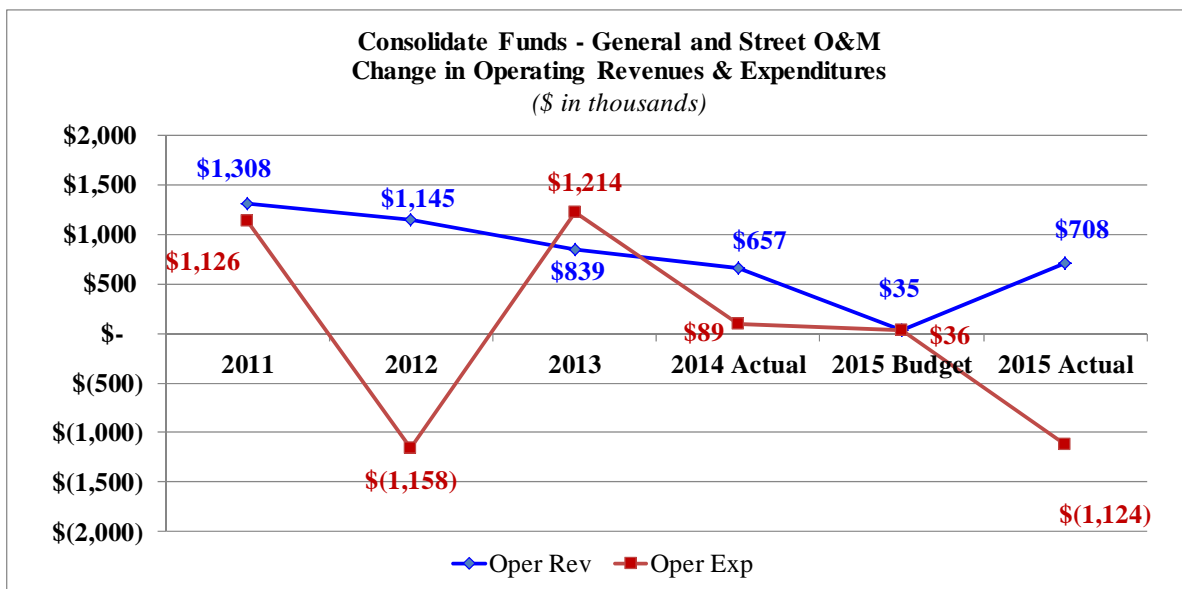
2015 Actual: Operating expenditures of \$34.23M is below operating revenues of \$36.65M, resulting in an operating income of \$2.41M.

Consolidates General & Street O&M Funds	2010 Annual Actual	2011 Annual Actual	2012 Annual Actual *	2013 Annual Actual	2014 Annual Actual	2015 Annual Budget	2015 Annual Actual
Operating Revenue	\$ 31,992,000	\$ 33,299,000	\$ 34,444,000	\$ 35,284,000	\$ 35,940,000	\$ 35,975,000	\$ 36,648,000
Operating Expenditures	\$34,088,000	\$ 35,214,000	\$ 34,056,000	\$ 35,270,000	\$ 35,358,000	\$ 35,394,000	\$ 34,235,000
<b>Operating Income / (Loss)</b>	<b>(\$2,096,000)</b>	<b>(\$1,915,000)</b>	<b>\$388,000</b>	<b>\$14,000</b>	<b>\$582,000</b>	<b>\$ 581,000</b>	<b>\$ 2,414,000</b>

\* Operating income in 2012 is due to not transferring \$778K to Fund 501 Fleet reserves.







#### **Consolidated Funds – General and Street O&M Ending Fund Balance and Cash**

In support of the City's financial integrity, the City Council adopted on September 15, 2014, a set of financial policies including fund balance reserves totaling 12% of General/Street O&M Funds operating revenues. In 2016, this 12% equates to \$4.44M. The goal date for meeting this target is no later than 2016 and is met with the 2015/2016 Adopted Biennial Budget and continues to be met with the recently approved budget adjustment.

- *2% General Fund Contingency Reserves:* The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the original budget was prepared. A 2% reserve fund based on the General/Street O&M Funds operating revenues equates to \$740K.
- *5% General Fund Ending Fund Balance Reserves:* The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond to revenue shortfalls with fiscal strength. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to \$1.85M.
- *5% Strategic Reserves:* The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major unanticipated events. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to \$1.85M.

The following provides the history of changes to the 2015 ending fund balance estimates.

The 2015 Carry Forward Budget Adjustment, which the City Council approved in May 2015, decreases the 2015 estimated combined ending fund balance from \$4.17M to \$3.99M, which equates to 11.2% of operating revenues. The \$184K decrease in the 2015 estimated ending fund balance is due to allocations of expenditures for: various economic development related programs (Lakewood Towne Center development analysis, Pacific Highway Redevelopment Market Analysis, Motor Avenue Complete Streets Contracted Services); public defender contract increases; elimination of court transportation contract revenue; police grant match; school sign at Gravelly Lake/Park Lodge Elementary School; risk management settlement; and timing of General Fund contributions to Transportation CIP. The decrease in 2015 estimated ending fund balance is restored to \$4.34M at the end of 2016 and complies with the City's financial policies as it relates to ending fund balance reserves.

The 2015/2016 Mid-Biennium Budget Adjustment, which the City Council approved in November 2016, decreases the 2015 estimated combined ending fund balance from \$3.99M to \$3.75M, which equates to 10.4% of operating revenues. The \$238K decrease in the 2015 estimated ending fund balance is due to allocations of expenditures such as public defender contract, risk assessment and potential deductibles, and public disclosure settlement. The decrease in

the 2015 estimated ending fund balance is restored to \$4.44M at the end of 2016 and complies with the City's financial policies as it relates to ending fund balance reserves.

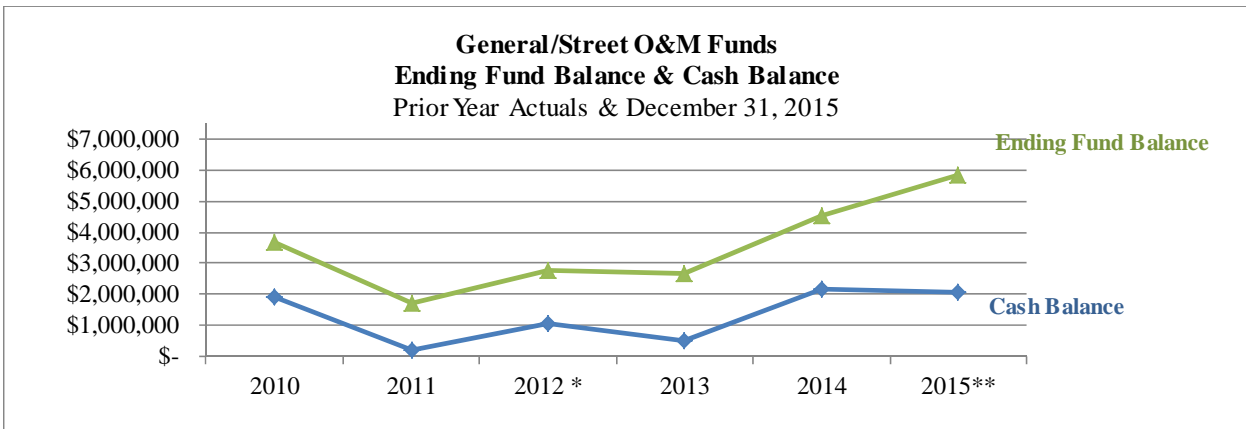
The combined General/Street O&M Funds ending fund balance at December 31, 2015 is \$5.85M, which includes \$2.04M in cash balance.

The following table and graph below provides the current and 5-year history of the General/Street O&M Funds ending balance and cash & investment.

Year	Total Ending Fund Balance	Cash
2010	3,667,466	1,906,000
2011	1,695,324	173,142
2012 *	2,771,200	1,072,852
2013	2,663,648	505,801
2014	4,532,741	2,183,083
2015**	5,848,861	2,043,548

\* Higher cash balance in 2012 due to not transferring \$778K to Fund 501 Fleet reserves.

\*\* Lower cash balance due to providing short-term/temporary interfund loans.



### Interfund Loans

The City's financial policies allows for short-term/temporary interfund loans for the purpose of offsetting timing differences in cash flow and offsetting timing differences between expenditures and reimbursements, typically associated with grant fund.

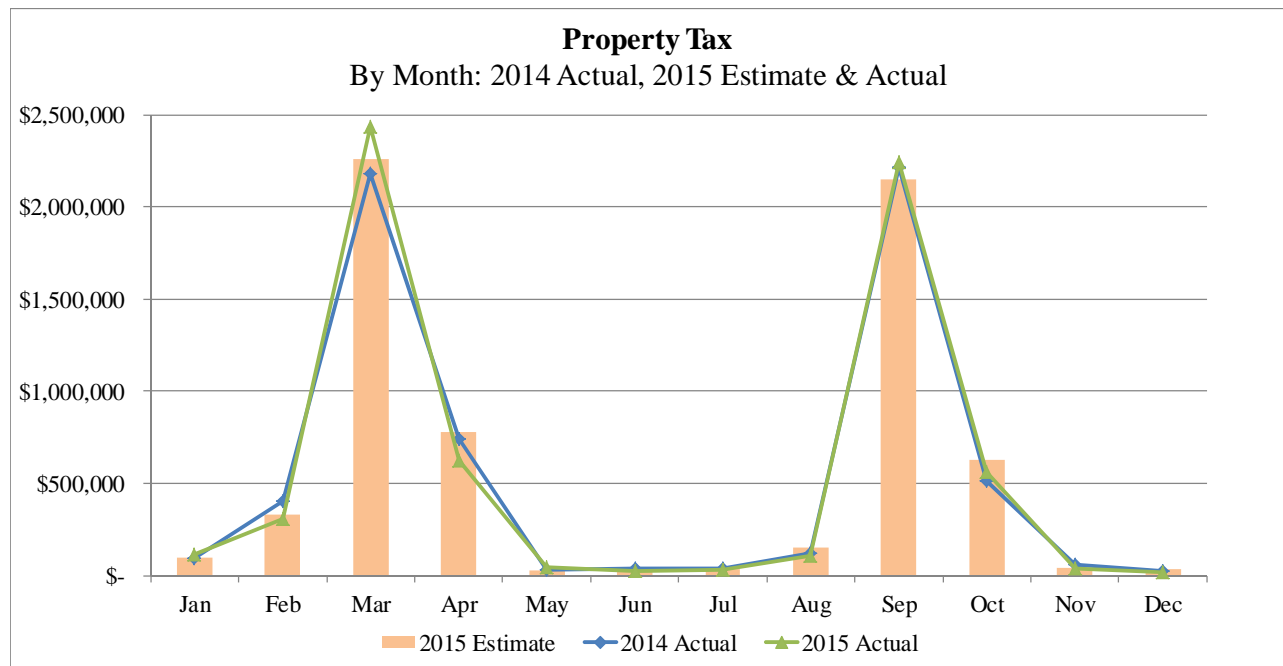
In 2015, the General Fund provided the following temporary interfund loans consistent with the financial policies:

- \$9K to the Street Operations & Maintenance Fund
- \$21K to the Public Safety Grants Fund
- \$1.75M to the Transportation CIP Fund

## Property Tax

Private property and businesses in the City limits are levied a property tax. 2015 property tax collections total \$6.56M and exceeds 2014 collections by \$95K or 1.5%, and is on target with the 2015 budget estimate.

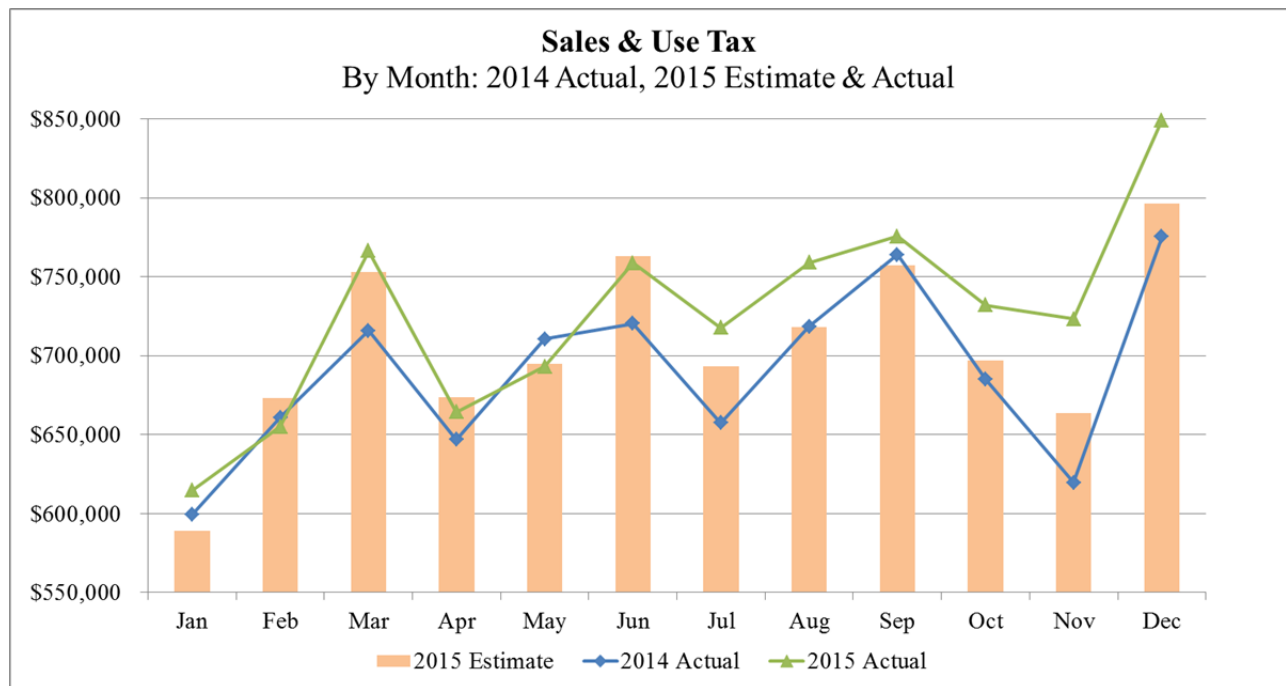
Property Tax								
Month	2013 Actual	2014 Actual	2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
			Budget	Actual	\$	%	\$	%
Jan	\$ 102,245	\$ 92,779	\$ 98,339	\$ 112,501	\$ 19,722	21.3%	\$ 14,162	14.4%
Feb	433,439	403,847	330,694	305,599	(98,248)	-24.3%	(25,095)	-7.6%
Mar	1,945,434	2,183,114	2,258,184	2,438,323	255,209	11.7%	180,139	8.0%
Apr	896,437	742,622	776,944	627,210	(115,412)	-15.5%	(149,734)	-19.3%
May	16,703	29,967	27,898	46,224	16,257	54.2%	18,326	65.7%
Jun	28,818	37,206	32,363	25,193	(12,013)	-32.3%	(7,170)	-22.2%
Jul	43,108	41,335	37,067	34,382	(6,953)	-16.8%	(2,685)	-7.2%
Aug	217,489	122,038	149,577	108,696	(13,342)	-10.9%	(40,881)	-27.3%
Sep	1,869,723	2,212,244	2,148,328	2,243,079	30,835	1.4%	94,751	4.4%
Oct	702,704	516,222	624,608	564,021	47,799	9.3%	(60,587)	-9.7%
Nov	9,048	59,737	43,454	36,922	(22,815)	-38.2%	(6,532)	-15.0%
Dec	30,671	27,506	38,142	21,786	(5,720)	-20.8%	(16,356)	-42.9%
Annual Total	\$6,295,819	\$6,468,618	\$6,565,600	\$6,563,936	\$ 95,318	1.5%	\$(1,664)	0.0%
AV (in billion)	\$4.42	\$4.49	\$4.75	\$4.75				
Ave Change (2010 - 2014):		1.4%						
Ave Change (2011 - 2015):		1.5%						



## Sales & Use Tax

2015 sales tax collections total \$8.70M, which exceeds 2014 collections by \$435K or 5.3% and exceeds 2015 estimate of \$8.47M by \$235K or 2.7%.

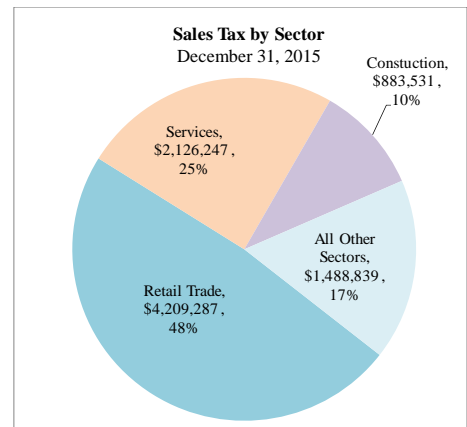
Sales Tax								
Month	2013 Actual	2014 Actual	2015		Over / (Under)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 588,783	\$ 599,289	\$ 589,070	\$ 614,566	\$ 15,277	2.5%	\$ 25,496	4.3%
Feb	665,316	660,758	673,293	654,875	(5,883)	-0.9%	(18,418)	-2.7%
Mar	758,783	715,740	753,153	766,272	50,532	7.1%	13,119	1.7%
Apr	681,641	646,843	673,866	664,313	17,470	2.7%	(9,553)	-1.4%
May	698,333	710,434	694,707	693,085	(17,349)	-2.4%	(1,622)	-0.2%
Jun	735,824	720,391	762,816	758,519	38,128	5.3%	(4,297)	-0.6%
Jul	669,832	657,370	693,339	717,600	60,230	9.2%	24,261	3.5%
Aug	650,171	718,471	717,896	758,879	40,408	5.6%	40,983	5.7%
Sep	685,216	763,993	757,351	775,685	11,692	1.5%	18,334	2.4%
Oct	632,657	684,774	697,072	731,898	47,124	6.9%	34,826	5.0%
Nov	619,860	619,521	663,638	723,183	103,662	16.7%	59,545	9.0%
Dec	754,032	775,293	796,200	849,030	73,737	9.5%	52,830	6.6%
<b>Annual Total</b>	<b>\$ 8,140,448</b>	<b>\$8,272,877</b>	<b>\$8,472,400</b>	<b>\$ 8,707,904</b>	<b>\$ 435,027</b>	<b>5.3%</b>	<b>\$ 235,504</b>	<b>2.8%</b>
Annual Sales (in millions)	\$969.10	\$984.87	\$1,008.62	\$1,036.66				
Ave Change (2010 - 2014):		1.9%						
Ave Change (2011 - 2015):		3.4%						



Top 10 Taxpayers (Grouped by Sector)				
Sector	Actual		Over / (Under)	
			Change from 2014	
	2014	2015	\$	%
Motor Vehicle and Parts Dealer	331,977	440,387	108,410	32.7%
Building Material and Garden	192,898	206,446	13,548	7.0%
Food and Beverage Stores	82,731	87,265	4,534	5.5%
Clothing and Accessories	87,710	83,786	(3,924)	-4.5%
General Merchandise Stores	632,395	657,487	25,092	4.0%
Telecommunications	84,136	88,582	4,447	5.3%
Rental and Leasing Services	80,753	113,992	33,239	41.2%
Food Services, Drinking Places	80,281	82,742	2,462	3.1%
<b>Total</b>	<b>\$ 1,572,880</b>	<b>\$ 1,760,688</b>	<b>\$ 187,808</b>	<b>11.9%</b>

Retail trade, the largest economic sector, accounts for 48% of collections, followed by services and construction, which account for 25% and 10%, respectively. All other sectors, including wholesale trade, information, finance, insurance and real estate, manufacturing, government, transportation and utilities, and other accounts for the remaining 17%.

Sales & Use Tax by Sector				
Sector	Year-To-Date		Over / (Under)	
			Change from 2014	
	2014	2015	\$	%
Retail Trade	\$ 3,925,018	\$ 4,209,287	\$ 284,269	7.2%
Services	1,960,375	2,126,247	165,872	8.5%
Construction	884,098	883,531	(567)	-0.1%
Wholesale Trade	465,524	397,929	(67,595)	-14.5%
Information	423,863	449,229	25,366	6.0%
Finance, Insurance, Real Estate	279,876	343,452	63,576	22.7%
Manufacturing	156,694	157,965	1,271	0.8%
Government	109,327	80,046	(29,281)	-26.8%
Other	68,102	60,218	(7,884)	-11.6%
<b>Total</b>	<b>\$ 8,272,877</b>	<b>\$ 8,707,904</b>	<b>\$ 435,027</b>	<b>5.3%</b>



*Retail Trade:* Compared to 2014, the retail trade sector is up \$284K or 7%.

- Motor vehicle & parts dealers increased by \$217K or 28%
- General merchandise stores increased by \$48K or 6%
- Building material and garden equipment & supplies increased by \$26K or 8%
- Furnishing and home furnishings stores increased by \$12K or 6%
- Health and personal care increased by \$11K or 7%
- Clothing and clothing accessories stores increased by \$7K or 3%
- Gasoline stations increased by \$7K or 6%
- Electronics and appliance stores decreased by \$15K or 6%
- Food & beverage stores decreased by \$15K or 4%
- Sporting good, hobby, musical instruments & books decreased by \$12K or 6%

*Services:* Compared to 2014, the services sector is up \$166K or 8%.

- Food services & drinking places increased by \$73K or 7%
- Repair & maintenance increased by \$41K or 12%
- Administrative & support services increased by \$16K or 12%
- Accommodation increased by \$15K or 20%

*Construction:* Compared to 2014, the construction sector is similar in terms of overall sales tax revenue.

- Specialty trade contractors increased by \$38K or 13%
- Heavy and civil engineering construction increased by \$8K or 7%
- Construction of buildings decreased by \$48K or 10%

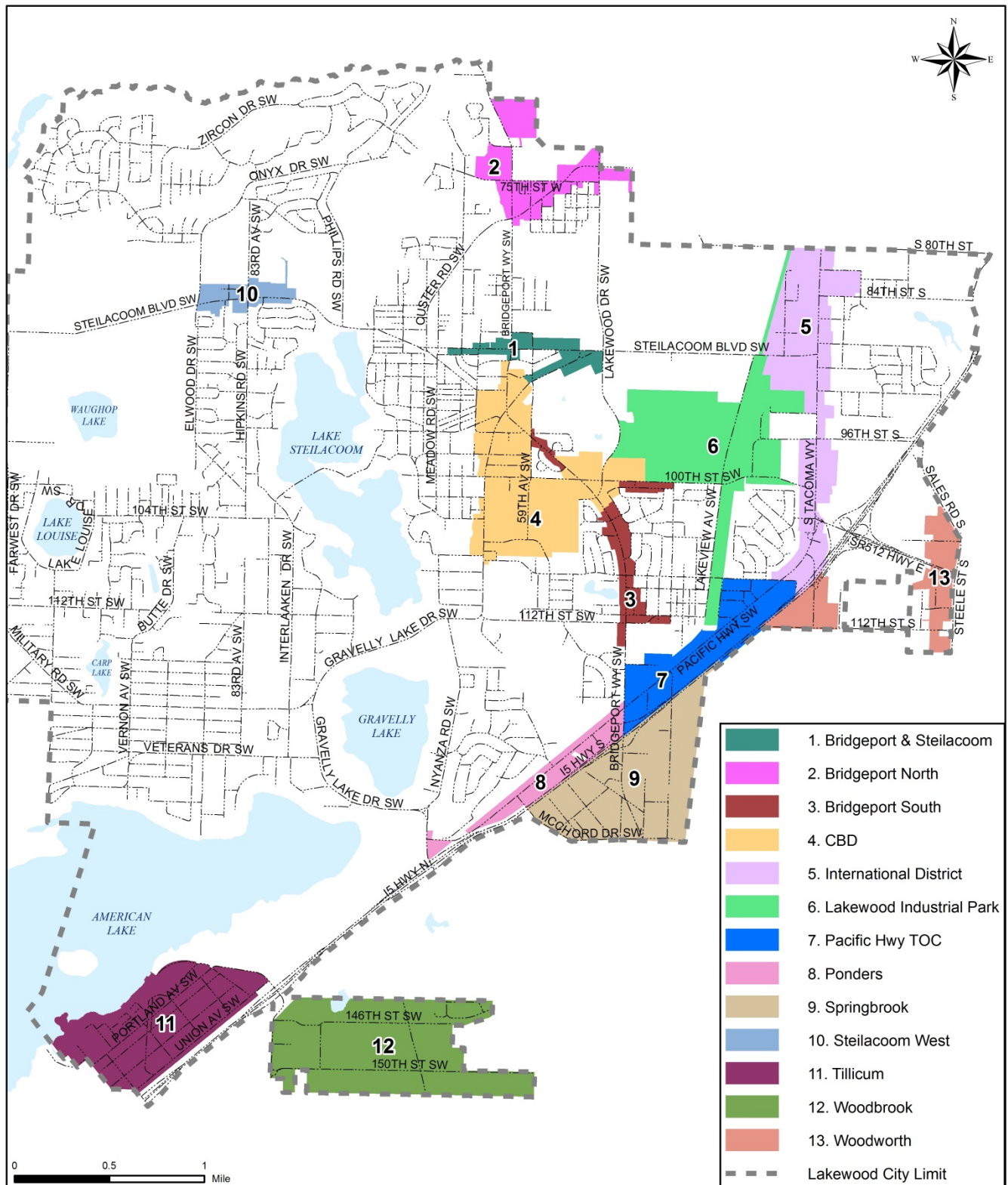
*All Other Sectors:* Compared to 2014, all other sectors decreased by \$15K or 1%.

- *Finance, Insurance and Real Estate* increased by \$64K or 23%.
  - Rental and leasing services increased by \$54K or 24%
  - Credit intermediation and related activities increased by \$11K or 26%.
- *Information* increased by \$25K or 6%
  - Telecommunications increased by \$16K or 5%
  - Motion picture and sound recording industries increased by \$6K or 14%.
- *Wholesale Trade* decreased by \$68K or 15%
  - Merchant wholesalers, durable goods decreased by \$58K or 16%
  - Merchant wholesalers, non-durable goods decreased by \$8K or 8%
- *Government* decreased by \$29K or 27%
  - Non-classifiable establishments decreased by \$17K or 45%
  - Administration of economic programs decreased by \$12K or 19%
- *Other* decreased by \$8K or 12%
  - Transit and ground passenger transportation increased by \$7K or 24%

The following section provides a sales tax comparison by retail area and is based on UBI numbers and physical location addresses received from the Washington State Business License database, matched against UBI numbers in the City's sales tax database.

Descriptor	Map ID	Location
Bridgeport & Steilacoom	1	Steilacoom Boulevard from John Downer Road to Lakewood Drive
Bridgeport North	2	Bridgeport Way from Custer Road to University Place city limit, and Custer Road from Bridgeport Way to Tacoma city limit
Bridgeport South	3	Bridgeport Way from 108 <sup>th</sup> street to 59 <sup>th</sup> Avenue
Central Business District	4	Central Business District – the Towne Center, the Colonial Center, and the Loew's/Hobby Lobby Complex
International District	5	South Tacoma Way and Durango Avenue from 87 <sup>th</sup> Street to the B&I
Lakewood Industrial Park	6	Laview Avenue from 108 <sup>th</sup> Street to Steilacoom Boulevard and Lakewood Industrial Park
Pacific Highway TOC	7	Pacific Highway from Gravelly Lake drive to Bridgeport Way
Pacific Highway Ponders	8	Pacific Highway South of Bridgeport Way
Springbrook	9	Springbrook Neighborhood
Steilacoom West	10	Steilacoom Drive from 87 <sup>th</sup> Avenue to Phillips Road
Tillicum	11	Tillicum Neighborhood
Woodbrook	12	Woodbrook Neighborhood
Woodworth	13	112 <sup>th</sup> Street & South Tacoma Way/Steele Street/Sales Road (west Lakewood)





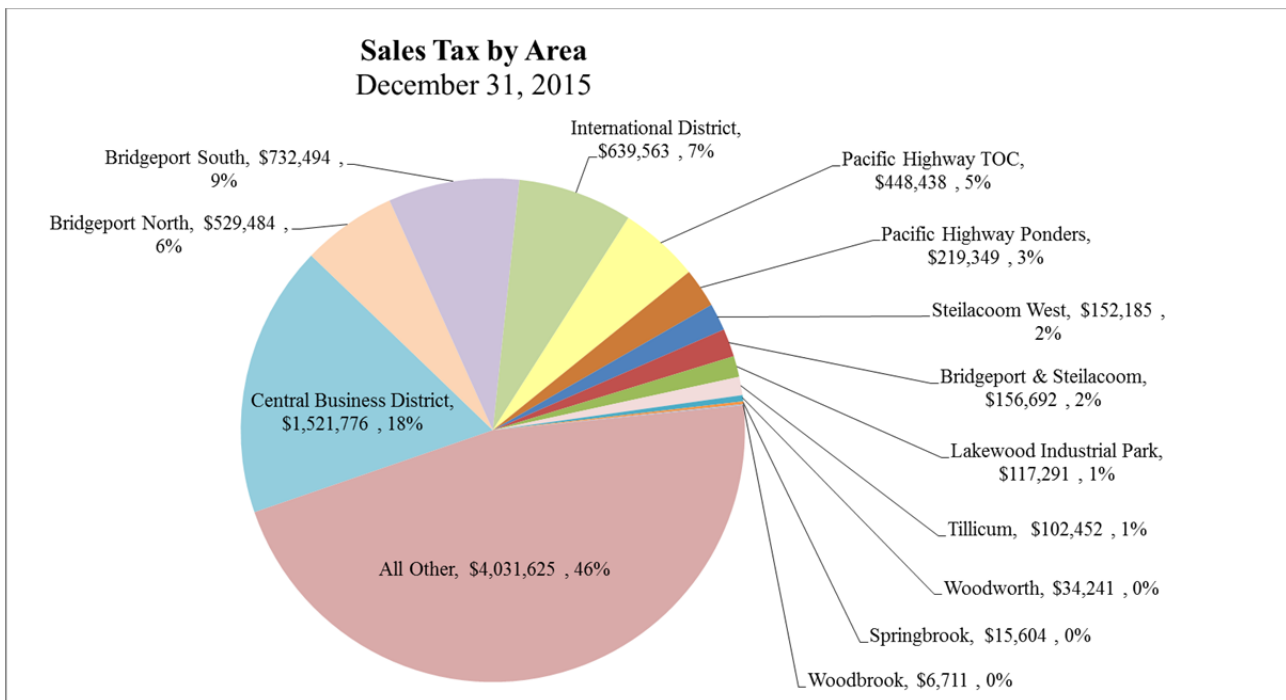
# Retail Tax Areas

Map Date: April 03, 2015  
 \Projects\Finance\RetailTax\RTAs.mxd

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The area category title “Other” which includes food services & drinking places, construction, and telecommunications attempts to capture: businesses that have multiple locations reporting under a single UBI number is excluded from the retail area reporting (such as Walgreens, Starbucks, Dollar Tree, McDonald’s, etc.); businesses that do not fall under the retail area as currently defined (such food services & drinking places); or businesses that do not have a physical location in the City but are providing services within the City limits (such as telecommunications and construction).

Sales & Use Tax by Area					
Map ID/Area	2013 Annual	2014 Annual	2015 Annual	Over / (Under)	
				Change from 2014	
				\$	%
1 Bridgeport & Steilacoom	\$ 118,708	\$ 138,665	\$ 156,692	\$ 18,027	13.0%
2 Bridgeport North	545,338	500,286	529,484	29,198	5.8%
3 Bridgeport South	619,902	678,685	732,494	53,809	7.9%
4 Central Business District	1,579,183	1,570,350	1,521,776	(48,574)	-3.1%
5 International District	524,096	577,754	639,563	61,809	10.7%
6 Lakewood Industrial Park	81,839	91,289	117,291	26,002	28.5%
7 Pacific Highway Transit Oriented Commercial (TOC)	455,397	420,720	448,438	27,718	6.6%
8 Pacific Highway Ponders	197,761	244,164	219,349	(24,815)	-10.2%
9 Springbrook	15,587	16,732	15,604	(1,128)	-6.7%
10 Steilacoom West	122,235	156,195	152,185	(4,010)	-2.6%
11 Tillicum	84,163	96,543	102,452	5,909	6.1%
12 Woodbrook	5,324	6,978	6,711	(267)	-3.8%
13 Woodworth	19,180	33,500	34,241	741	2.2%
Other:					
Food Services, Drinking Places	320,097	306,706	380,487	73,781	24.1%
Construction	973,603	818,767	765,964	(52,803)	-6.4%
Telecommunications	264,040	287,187	312,172	24,985	8.7%
All Other Categories	2,213,995	2,328,356	2,573,002	244,646	10.5%
<b>Total</b>	<b>\$ 8,140,448</b>	<b>\$ 8,272,877</b>	<b>\$ 8,707,904</b>	<b>\$ 435,026</b>	<b>5.3%</b>

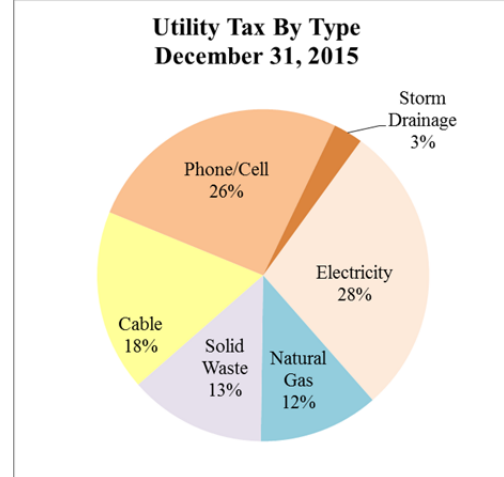
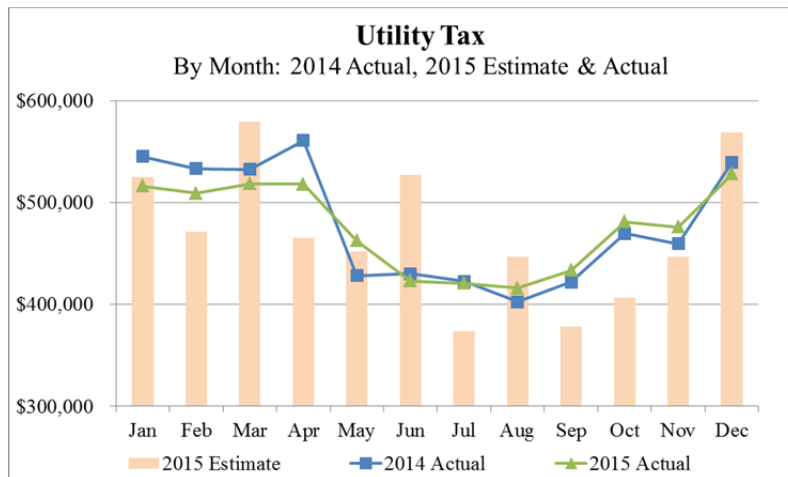




## Utility Tax

The City levies a tax on utilities provided within the city. The tax is currently 5% for electric and gas services and 6% for solid waste, cable, cellular phone, landlines and storm drainage. 2015 utility tax collections total \$5.70M, which is below 2014 collections by \$44K or 0.8% and is above the annual estimate of \$5.64M by \$62K or 1.1%.

Utility Tax								
Month	2013 Actual	2014 Actual	2015		Over / (Under)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs 2015 Budget	
					\$	%	\$	%
Jan	\$ 536,622	\$ 545,267	\$ 525,413	\$ 516,176	\$ (29,091)	-5.3%	\$ (9,237)	-1.8%
Feb	478,022	533,446	471,374	509,084	(24,362)	-4.6%	37,710	8.0%
Mar	525,479	532,688	579,496	518,653	(14,035)	-2.6%	(60,843)	-10.5%
Apr	629,278	560,947	465,653	518,141	(42,806)	-7.6%	52,488	11.3%
May	542,264	428,392	452,197	462,457	34,065	8.0%	10,260	2.3%
Jun	482,544	430,195	527,302	422,965	(7,230)	-1.7%	(104,337)	-19.8%
Jul	351,102	422,860	373,810	420,784	(2,076)	-0.5%	46,974	12.6%
Aug	506,145	402,578	446,791	416,005	13,427	3.3%	(30,786)	-6.9%
Sep	461,243	422,101	378,030	433,584	11,483	2.7%	55,554	14.7%
Oct	294,459	469,780	406,304	481,418	11,638	2.5%	75,114	18.5%
Nov	461,243	459,732	446,621	476,095	16,363	3.6%	29,474	6.6%
Dec	631,454	539,869	569,009	528,247	(11,622)	-2.2%	(40,762)	-7.2%
<b>Total Annual</b>	<b>\$ 5,899,854</b>	<b>\$ 5,747,855</b>	<b>\$5,642,000</b>	<b>\$ 5,703,609</b>	<b>\$ (44,247)</b>	<b>-0.8%</b>	<b>\$ 61,609</b>	<b>1.1%</b>
Ave Change (2010 - 2014):		2.1%						
Ave Change (2011 - 2015):		-1.3%						



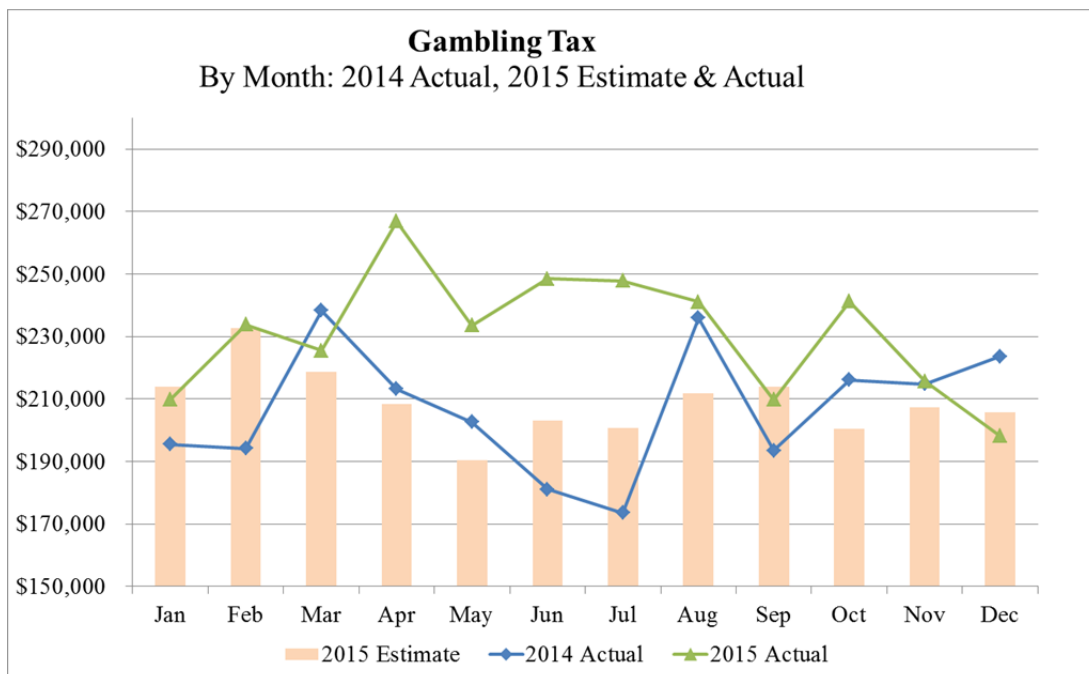
Utility Tax by Type								
Type	2013 Actual	2014 Actual	2015		Over / (Under)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Budget vs 2015 Actual	
					\$	%	\$	%
Electricity	\$ 1,602,288	\$ 1,595,942	\$ 1,580,000	\$ 1,627,657	\$ 31,715	2.0%	\$ 47,657	3.0%
Natural Gas	762,036	720,699	657,000	666,412	(54,287)	-7.5%	9,412	1.4%
Solid Waste	740,532	720,197	747,000	760,782	40,585	5.6%	13,782	1.8%
Cable	942,278	944,860	990,000	1,006,459	61,599	6.5%	16,459	1.7%
Phone/Cell	1,689,516	1,602,189	1,503,000	1,477,998	(124,191)	-7.8%	(25,002)	-1.7%
Storm Drainage	163,204	163,968	165,000	164,300	332	0.2%	(700)	-0.4%
<b>Total</b>	<b>\$ 5,899,854</b>	<b>\$ 5,747,855</b>	<b>\$ 5,642,000</b>	<b>\$ 5,703,609</b>	<b>\$ (44,247)</b>	<b>-0.8%</b>	<b>\$ 61,609</b>	<b>1.1%</b>

## Gambling Tax

The City levies a gambling tax on gross receipts derived by operators of gambling activities, including punchboards; pull tabs, bingo, raffles, amusement games, and social card rooms. Fund raising activities and charitable and non-profit organizations that involve game of chance are subject to the tax. The gambling tax rates by activity are as follows: card rooms (11%), punch boards (3%), pull tabs (5%), bingo (5% off gross receipts less amounts paid as prizes), raffles (5% of gross receipts less amount paid as prizes); amusement games (2% of gross receipts less amount paid as prizes).

Gambling tax collections in 2015 totals \$2.77M, which is above 2014 collections by \$289K or 11.7% and is above the 2015 estimate of \$2.51M by \$264K or 10.6%. The increase is due to increases in card room activity. The composition of gambling tax revenues is roughly card rooms 94%, punchboard and pull tabs 5%, and amusement games 1%.

Gambling Tax								
Month	2013 Actual	2014 Actual	2015		Over / (Under)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 224,136	\$ 195,538	\$ 213,928	\$ 209,856	\$ 14,318	7.3%	\$ (4,072)	-1.9%
Feb	234,642	194,147	232,725	233,858	39,711	20.5%	1,133	0.5%
Mar	198,324	238,262	218,584	225,533	(12,729)	-5.3%	6,949	3.2%
Apr	202,922	213,208	208,369	266,880	53,672	25.2%	58,511	28.1%
May	207,948	202,674	190,509	233,564	30,890	15.2%	43,055	22.6%
Jun	189,331	181,125	203,120	248,474	67,349	37.2%	45,354	22.3%
Jul	209,906	173,497	200,686	247,819	74,322	42.8%	47,133	23.5%
Aug	192,726	235,976	211,896	241,158	5,182	2.2%	29,262	13.8%
Sep	211,389	193,467	213,913	209,699	16,232	8.4%	(4,214)	-2.0%
Oct	189,421	216,061	200,559	241,186	25,125	11.6%	40,627	20.3%
Nov	179,572	214,748	207,374	215,760	1,012	0.5%	8,386	4.0%
Dec	193,734	223,700	205,636	198,149	(25,551)	-11.4%	(7,487)	-3.6%
<b>Annual Total</b>	<b>\$2,434,051</b>	<b>\$2,482,403</b>	<b>\$2,507,300</b>	<b>\$2,771,936</b>	<b>\$ 289,532</b>	<b>11.7%</b>	<b>\$ 264,636</b>	<b>10.6%</b>
Ave Change (2010 - 2014):		-1.0%						
Ave Change (2011 - 2015):		2.8%						

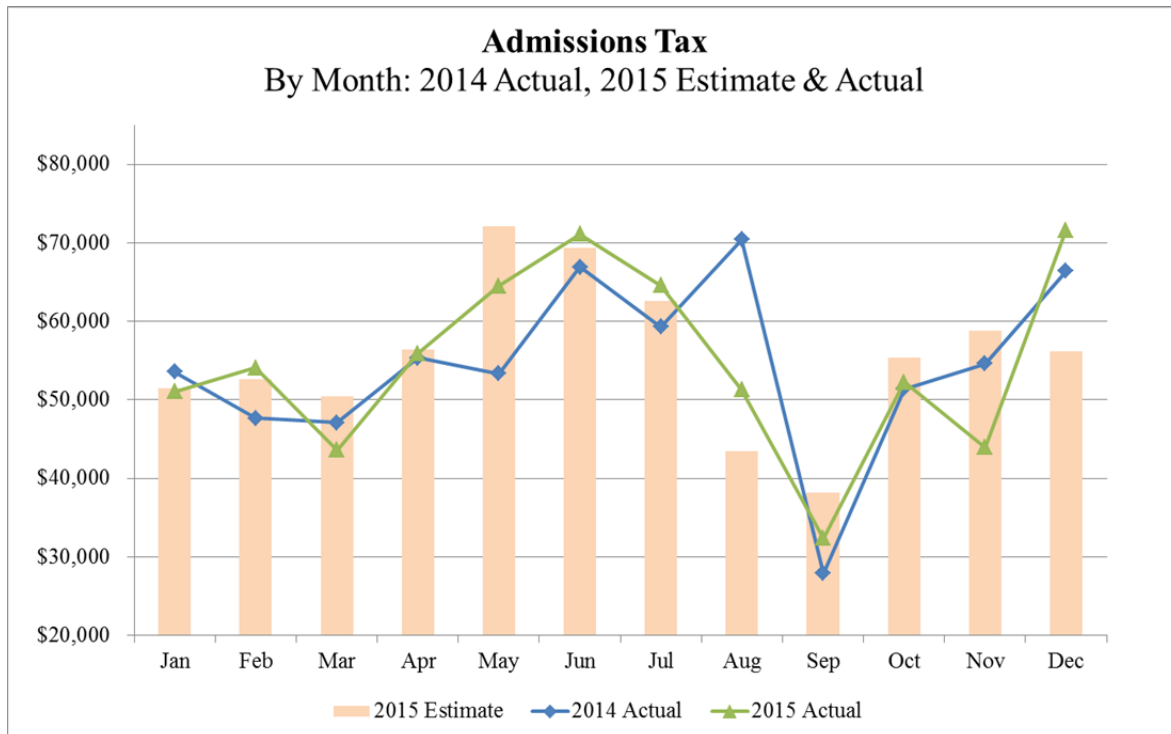


## Admissions Tax

The City levies an admissions tax of 5% on activities such as movie and play tickets, entrance fees and over charges to clubs. The tax is levied on the person or organization collecting the admission fee.

Admissions tax collections in 2015 totals \$656K, which exceeds 2014 by \$2K or 0.4% and is \$11K or 1.6% below the 2015 estimate.

Admissions Tax								
Month	2013 Actual	2014 Actual	2015		Over / (Under)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 43,295	\$ 53,560	\$ 51,516	\$ 51,069	\$ (2,491)	-4.7%	\$ (447)	-0.9%
Feb	45,678	47,650	52,583	54,081	6,431	13.5%	1,498	2.8%
Mar	48,920	47,097	50,490	43,584	(3,513)	-7.5%	(6,906)	-13.7%
Apr	55,687	55,369	56,464	55,917	548	1.0%	(547)	-1.0%
May	76,194	53,364	72,116	64,537	11,173	20.9%	(7,579)	-10.5%
Jun	73,038	66,895	69,339	71,129	4,234	6.3%	1,790	2.6%
Jul	65,646	59,305	62,572	64,567	5,262	8.9%	1,995	3.2%
Aug	30,319	70,427	43,456	51,302	(19,125)	-27.2%	7,846	18.1%
Sep	35,343	27,912	38,156	32,382	4,470	16.0%	(5,774)	-15.1%
Oct	40,180	51,387	55,354	52,252	865	1.7%	(3,102)	-5.6%
Nov	58,282	54,616	58,871	43,964	(10,652)	-19.5%	(14,907)	-25.3%
Dec	68,571	66,428	56,183	71,626	5,198	7.8%	15,443	27.5%
<b>Total Annual</b>	<b>\$ 641,151</b>	<b>\$ 654,011</b>	<b>\$ 667,100</b>	<b>\$ 656,410</b>	<b>\$ 2,399</b>	<b>0.4%</b>	<b>\$ (10,690)</b>	<b>-1.6%</b>
Ave Change (2010 - 2014):		7.0%						
Ave Change (2011 - 2015):		5.4%						



## Franchise Fees

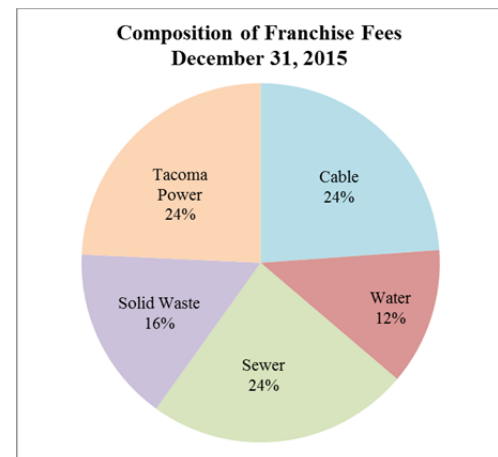
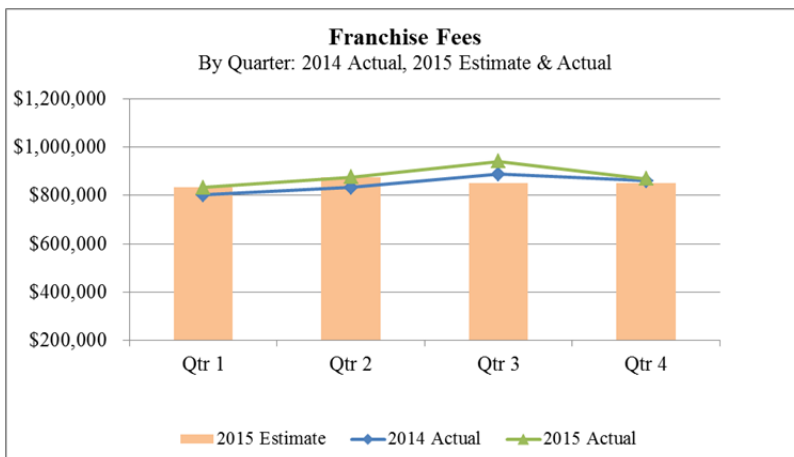
Franchise fees are charges levied on private utilities for their use of City streets and other public properties to place utility infrastructure and to recoup City costs of administering franchise agreements. The franchise fees on light, natural gas, and telephone utilities are limited by statute to the actual administrative expenses incurred by the City directly related to receiving and approving permits, licenses, or franchises. Cable TV franchise fees are governed by the Federal Cable Communications Policy Act of 1996 and are negotiated with cable companies for an amount not to exceed 5% of gross revenues.

2015 revenue from franchise fees totals \$3.52M and is \$138K or 4.1% above 2014, and exceeds the 2015 estimate by \$113K or 3.3%.

Utility	Utility Tax	Franchise Fee
Clover Park School District Cable	n/a	n/a
Comcast Phone	6.00%	n/a
Comcast Cable	6.00%	5.00%
Integra Telecom	6.00%	n/a
Lakeview Light & Power	5.00%	n/a
Lakewood Water District	n/a	6.00%
Pierce County Sanitary Sewer	n/a	6.00%
Puget Sound Energy	5.00%	n/a
TPU Cable Flett Creek *	n/a	n/a
TPU Click!	6.00%	5.00%
TPU Light *	n/a	6.00%
TPU Water *	n/a	8.00%
Waste Connections	6.00%	4.00%
Zayo	n/a	n/a

Franchise Fees							
Month	2014	2015		Over / (Under)			
		Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
				\$	%	\$	%
Jan	\$ -	\$ -	\$ -	-	-	-	-
Feb	66,148	68,000	68,263	2,115	3.2%	263	0.4%
Mar	736,243	765,000	765,285	29,042	3.9%	285	0.0%
Apr	-	-	-	-	-	-	-
May	66,611	68,000	67,876	1,265	1.9%	(124)	-0.2%
Jun	765,691	808,000	808,673	42,982	5.6%	673	0.1%
Jul	-	-	-	-	-	-	-
Aug	68,445	68,000	68,985	540	0.8%	985	1.4%
Sep	820,052	781,500	873,065	53,013	6.5%	91,565	11.7%
Oct	-	-	-	-	-	-	-
Nov	66,651	68,000	68,434	1,783	2.7%	434	0.6%
Dec	793,004	781,500	800,015	7,011	0.9%	18,515	2.4%
<b>Total Annual</b>	<b>\$ 3,382,845</b>	<b>\$ 3,408,000</b>	<b>\$ 3,520,596</b>	<b>\$ 137,751</b>	<b>4.1%</b>	<b>\$ 112,596</b>	<b>3.3%</b>

Franchise Fees by Type							
Type	2014	2015		Over / (Under)			
		Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
				\$	%	\$	%
Cable	\$ 806,377	\$ 814,400	\$ 840,297	33,920	4.2%	25,897	3.2%
Water	382,531	386,400	434,430	51,899	13.6%	48,030	12.4%
Sewer	807,153	815,200	834,574	27,421	3.4%	19,374	2.4%
Solid Waste	528,359	533,600	557,085	28,726	5.4%	23,485	4.4%
Tacoma Power	858,425	858,400	854,210	(4,215)	-0.5%	(4,190)	-0.5%
<b>Total</b>	<b>\$ 3,382,845</b>	<b>\$ 3,408,000</b>	<b>\$ 3,520,596</b>	<b>\$ 137,751</b>	<b>4.1%</b>	<b>\$ 112,596</b>	<b>3.3%</b>



### Photo Infraction – Red Light/School Zone Enforcement

The City currently has eight cameras operating at five locations:

- Two school zone cameras located at 5405 Steilacoom Blvd - WB and 9904 Gravelly Lake Drive - SB
- Six red light photo cameras located at Bridgeport Blvd SW & San Francisco Ave SW - SB & NB, Steilacoom Blvd SW & Phillips Rd SW – WB & EB, and South Tacoma Way & SR 512 – NB & SB.

In September 2014, the City negotiated a new contract with Reflex Traffic Systems, Inc. for camera enforcement services. The new monthly vendor payment is fixed at \$3,750 per system for existing designated intersection approaches and \$4,870 per system for existing designated school zone approaches. The new pricing structure is expected to reduce costs by approximately \$60K annually.

Photo Infraction - Red light/School Zone Enforcement											
Month	Year 2013			Year 2014			Year 2015			Over / (Under)	
	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Net Revenue 2015 vs 2014	
										\$	%
Jan	\$ 58,410	\$ 37,593	\$ 20,817	\$ 57,905	\$ 36,593	\$ 21,312	\$ 66,476	\$ 31,612	\$ 34,864	\$ 13,552	63.6%
Feb	66,685	37,593	29,093	63,261	36,593	26,668	57,821	32,240	25,581	(1,087)	-4.1%
Mar	70,575	37,593	32,982	56,692	36,593	20,099	62,596	32,240	30,356	10,257	51.0%
Apr	67,061	37,593	29,468	60,035	37,593	22,442	65,333	32,240	33,093	10,651	47.5%
May	63,441	37,593	25,848	59,634	37,593	22,041	55,473	32,240	23,233	1,192	5.4%
Jun	76,071	37,593	38,479	57,842	33,593	24,249	57,857	32,240	25,617	1,368	5.6%
Jul	69,939	36,593	33,346	56,453	34,593	21,860	66,829	32,240	34,589	12,729	58.2%
Aug	49,938	34,593	15,345	51,457	34,593	16,864	67,627	32,240	35,387	18,523	109.8%
Sep	72,071	37,593	34,479	50,732	36,593	14,139	62,092	32,240	29,852	15,713	111.1%
Oct	53,443	37,593	15,850	49,678	32,240	17,438	48,977	22,500	26,477	9,039	51.8%
Nov	79,956	37,593	42,363	79,223	32,240	46,983	48,944	30,454	18,490	(28,493)	-60.6%
Dec	65,515	36,593	28,922	61,298	27,585	33,713	39,002	32,240	6,762	(26,951)	-79.9%
<b>Total Annual</b>	<b>\$793,105</b>	<b>\$446,114</b>	<b>\$346,991</b>	<b>\$704,210</b>	<b>\$416,401</b>	<b>\$287,809</b>	<b>\$699,028</b>	<b>\$ 374,726</b>	<b>\$324,302</b>	<b>\$ 36,494</b>	<b>12.7%</b>

### Jail Services

2015 payments for jail services total \$701K and accounts for 110% of the annual budget of \$638K. The 2015 annual budget of \$638K is \$343K less than the 2014 annual budget of \$983K due to increasing utilization of the Nisqually facility, eliminating the Wapato contract and decreasing usage of the Pierce County facility. Booking information will be reported on in 2016.

Facility	Booking Fee	Daily Rate
Pierce County	\$225	\$92
Nisqually	\$20	\$65 \$55 (30+ days)
Fife	\$20	\$65
Puyallup	\$0	\$65

Service Period	Year 2014						Year 2015					
	Wapato Police Dept	Nisqually	Pierce County	City of Puyallup	City of Fife	Total by Month	Nisqually	Pierce County	City of Puyallup	City of Fife	Medical	Total by Month
Jan	\$ 17,655	\$ 18,668	\$ 17,119	\$ 520	\$ -	\$ 53,962	\$ 47,160	\$ 5,991	\$ -	\$ -	\$ -	\$ 53,151
Feb	18,403	32,968	11,635	65	215	63,286	54,330	4,619	130	170	-	59,249
Mar	17,221	32,905	3,621	-	-	53,747	50,950	2,708	-	-	11,963	65,621
Apr	17,550	25,831	6,946	-	710	51,037	58,596	3,670	-	-	2,375	64,641
May	20,115	33,451	6,578	325	-	60,469	55,579	7,892	-	410	-	63,881
Jun	20,334	32,375	7,476	455	150	60,790	54,622	3,974	-	170	-	58,766
Jul	17,790	37,065	6,993	130	600	62,578	50,244	5,737	-	150	-	56,131
Aug	17,600	28,925	10,601	455	860	58,441	47,853	7,625	-	-	977	56,455
Sep	17,679	26,230	12,589	195	430	57,123	58,536	10,375	-	-	-	68,911
Oct	17,565	26,850	8,913	-	215	53,543	35,880	4,367	-	-	971	41,218
Nov	17,647	34,030	12,466	-	-	64,143	44,040	9,681	-	-	-	53,721
Dec	17,622	27,080	9,385	-	690	54,777	46,457	9,732	-	-	2,880	59,069
<b>Annual Total</b>	<b>\$ 217,181</b>	<b>\$ 356,378</b>	<b>\$ 114,322</b>	<b>\$ 2,145</b>	<b>\$ 3,870</b>	<b>\$ 693,896</b>	<b>\$ 604,247</b>	<b>\$ 76,371</b>	<b>\$ 130</b>	<b>\$ 900</b>	<b>\$ 19,166</b>	<b>\$ 700,814</b>
						Annual Budget \$ 638,060						
						YTD Expenditures as a % of Annual Budget 109.8%						

## Animal License

The City requires all dogs and cats over the age of eight weeks and residing in the city limits to be licensed annually. All licenses expire on December 31. Licenses not renewed by February 28 are subject to a \$2 late penalty.

Educational efforts have been made by adding information on the benefits of licensing pets on the pet license renewal form as well as including an article in the winter 2015 edition of the City's connections newsletter. These benefits include the following: If your pet is lost, a pet license is the best way to return the pet to you; licenses remind pet owners to keep their pet's rabies vaccinations up to date, protecting the health and safety of the public; and license fees help to cover expenses related to injured, sick, or neglected animals.

Additional considerations for increasing compliance include the following: amnesty program; making licensing information and applications available to pet shops and veterinarians; and potentially contracting with other organizations to issue pet licenses on behalf of the City.

Animal License Fees		
Fee Type	Regular	Senior (65+) or Physically Disabled
Unaltered Dogs/Cats	\$55.00	\$30.00
Spayed/Neutered Dogs	\$20.00	\$10.00
Spayed/Neutered Cats	\$12.00	\$4.00
Pets Under 6 Months Old	\$4.00	\$4.00
Service Dogs	\$0.00	\$0.00
Late Fee (after February 28th)	\$2.00	\$2.00

Animal License Activity - 2015							
Month	New			Renewal			Total Licenses
	Cat	Dog	Total	Cat	Dog	Total	
Jan	46	93	139	326	975	1301	1440
Feb	12	65	77	164	404	568	645
Mar	32	65	97	57	150	207	304
Apr	8	50	58	21	39	60	118
May	15	50	65	24	95	119	184
Jun	40	80	120	4	32	36	156
Jul	19	58	77	3	5	8	85
Aug	16	36	52	0	6	6	58
Sep	37	71	108	0	5	5	113
Oct	20	46	66	0	1	1	67
Nov	18	29	47	0	3	3	50
Dec	27	41	68	322	930	1252	1320
<b>Total</b>	<b>290</b>	<b>684</b>	<b>974</b>	<b>921</b>	<b>2645</b>	<b>3566</b>	<b>4540</b>

*Note - Information for prior years is not available.*

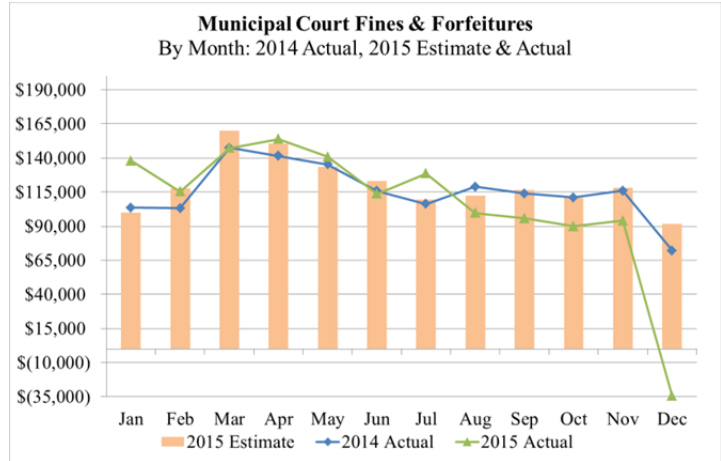
Animal license fees collected in 2015 is \$2K or 3.8% below 2014 and is \$1K or 3.1% below the 2015 estimate.

Animal License								
Month	2013 Actual	2014 Actual	2015		Over / (Under)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 534	\$ 13,053	\$ 4,276	\$ 210	\$ (12,843)	-98.4%	\$ (4,066)	-95.1%
Feb	13,661	11,528	12,032	14,941	3,413	29.6%	2,909	24.2%
Mar	7,546	8,032	12,244	7,615	(417)	-5.2%	(4,629)	-37.8%
Apr	2,439	2,023	3,104	3,875	1,852	91.5%	771	24.8%
May	1,944	1,258	1,820	6,910	5,652	449.3%	5,090	279.6%
Jun	2,924	332	1,677	2,229	1,897	571.4%	552	32.9%
Jul	766	2,452	1,002	1,086	(1,366)	-55.7%	84	8.3%
Aug	591	1,183	917	496	(687)	-58.1%	(421)	-45.9%
Sep	477	444	665	759	315	70.9%	94	14.1%
Oct	138	497	554	510	13	2.6%	(44)	-8.0%
Nov	175	310	349	568	258	83.2%	219	62.9%
Dec	151	4	2,159	341	337	8425.0%	(1,818)	-84.2%
<b>Annual Total</b>	<b>\$ 31,346</b>	<b>\$ 41,116</b>	<b>\$ 40,800</b>	<b>\$ 39,540</b>	<b>\$ (1,576)</b>	<b>-3.8%</b>	<b>\$ (1,260)</b>	<b>-3.1%</b>
Ave Change (2010 - 2014):		-1.8%						
Ave Change (2011 - 2015):		-3.4%						

## Fines & Forfeitures

2015 municipal court revenue collections of \$1.28M represent 89% of the \$1.44M annual budget. Compared to 2014, collections are down \$103K or 7.4% due primarily to decreases in detention & correction services and civil infraction penalties.

Effective January 2015, as part of the new contracts, fines and forfeiture revenues from the Town of Steilacoom and City of University Place are no longer retained by the City, other than for past cases. Revenues from 2015 cases are collected by the City and remitted on a monthly basis to the contract jurisdictions (City of DuPont, City of University Place and Town of Steilacoom).



For a limited time earlier this year, the collections agency of the Municipal Court of Lakewood, University Place, Steilacoom and DuPont, AllianceOne Receivables, offered to settle accounts for less than what is owed through the amnesty program.

Municipal Court Fines & Forfeitures								
Month	2013 Actual	2014 Actual	2015		Over / (Under)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 97,382	\$ 103,576	\$ 100,087	\$ 137,981	\$ 34,405	33.2%	\$ 37,894	37.9%
Feb	133,235	103,063	117,688	115,347	12,284	11.9%	(2,341)	-2.0%
Mar	173,659	147,583	159,994	147,247	(336)	-0.2%	(12,747)	-8.0%
Apr	160,778	141,416	150,507	153,901	12,485	8.8%	3,394	2.3%
May	132,888	135,173	133,507	140,868	5,695	4.2%	7,361	5.5%
Jun	131,099	115,795	122,965	113,683	(2,112)	-1.8%	(9,282)	-7.5%
Jul	113,791	106,303	109,617	128,655	22,352	21.0%	19,038	17.4%
Aug	107,202	118,842	112,581	99,627	(19,215)	-16.2%	(12,954)	-11.5%
Sep	120,221	114,027	116,667	95,633	(18,394)	-16.1%	(21,034)	-18.0%
Oct	111,000	111,000	110,567	89,846	(21,154)	-19.1%	(20,721)	-18.7%
Nov	121,430	116,098	118,300	93,944	(22,154)	-19.1%	(24,356)	-20.6%
Dec	111,943	72,017	91,621	(34,513)	(106,530)	-147.9%	(126,134)	-137.7%
<b>Total Annual</b>	<b>\$ 1,514,628</b>	<b>\$ 1,384,893</b>	<b>\$ 1,444,100</b>	<b>\$ 1,282,219</b>	<b>\$ (102,675)</b>	<b>-7.4%</b>	<b>\$ (161,881)</b>	<b>-11.2%</b>
Ave Change (2010 - 2014):		9.9%						
Ave Change (2011 - 2015):		0.0%						

The negative revenue amount in December 2015 is due to the amount of court revenue receivables accrued in 2014 compared to 2015.

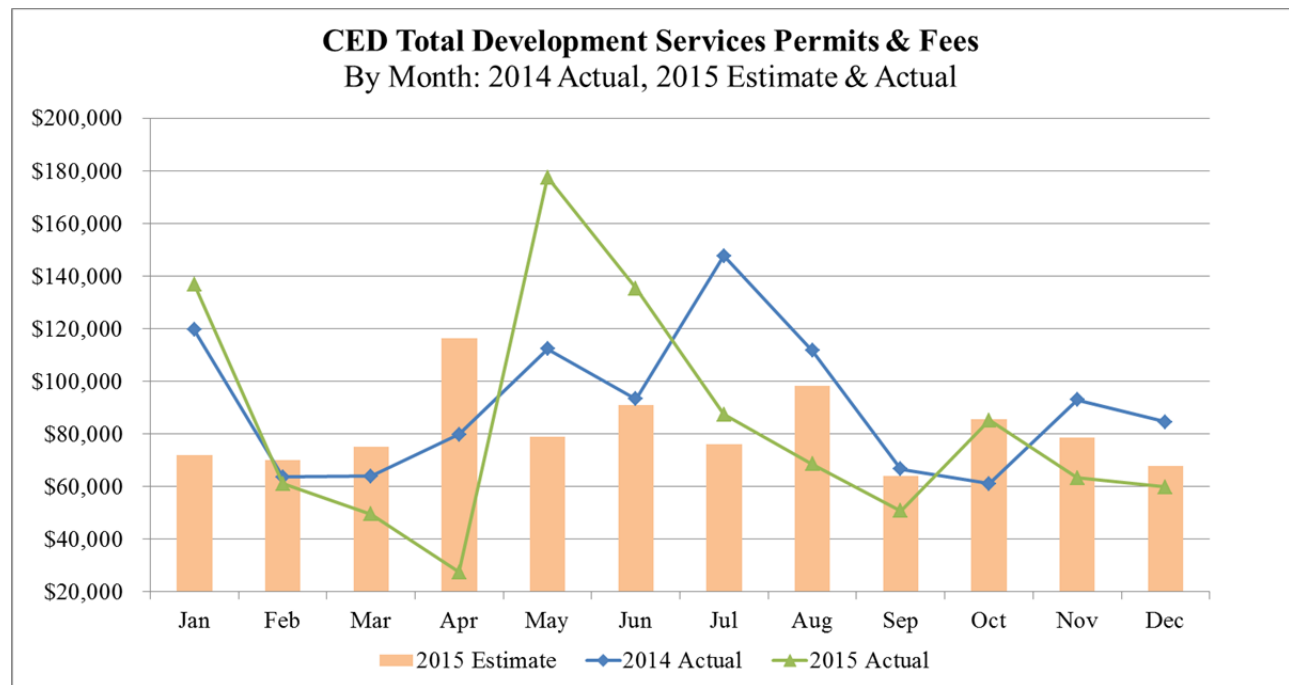
Municipal Court Fines & Forfeitures									
Category	2013 Actual	2014 Actual	2015		Over / (Under)		Over / (Under)		2015 Actual as % of Budget
					2015 Actual vs 2014 Actual		2015 Budget vs 2015 Actual		
			Budget	Actual	\$	%	\$	%	
Admin, Filing, Copy, Forms, Legal	\$ 57,388	\$ 55,293	\$ 67,300	\$ 70,535	\$ 15,242	27.6%	\$ 3,235	4.8%	104.8%
Detention & Correction Services	431,381	363,517	431,400	293,752	(69,765)	-19.2%	(137,648)	-31.9%	68.1%
Civil Penalties	12,206	10,316	12,200	7,781	(2,535)	-24.6%	(4,419)	-36.2%	63.8%
Civil Infraction Penalties	839,061	792,345	713,200	740,380	(51,965)	-6.6%	27,180	3.8%	103.8%
Civil Parking Infractions	12,307	8,157	44,400	6,870	(1,287)	-15.8%	(37,530)	-84.5%	15.5%
Criminal Traffic Misdemeanor Fines	40,853	30,738	57,400	36,295	5,557	18.1%	(21,105)	-36.8%	63.2%
Criminal Non-Traffic Fines	13,874	9,535	13,900	9,050	(485)	-5.1%	(4,850)	-34.9%	65.1%
Court Cost Recoupment	30,969	24,660	27,900	36,009	11,349	46.0%	8,109	29.1%	129.1%
Interest/Other/Misc	76,589	90,332	76,400	81,547	(8,785)	-9.7%	5,147	6.7%	106.7%
Total	\$ 1,514,628	\$ 1,384,893	\$ 1,444,100	\$ 1,282,219	\$ (102,675)	-7.4%	\$ (161,881)	-11.2%	88.8%



## Development Services Permits & Fees

Community and Economic Development permits and fees collected in 2015 totals \$1.00M and is below 2014 by \$94K or 8.6% and is above the 2015 estimate by \$29K or 3.0%. There is a corresponding decrease in expenditures in 2015 compared to 2014 and 2015 budget.

CED - Total Development Services Permits & Fees								
Month	2013 Actual	2014 Actual	2015		Over / (Under)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 40,204	\$ 119,558	\$ 72,017	\$ 136,875	\$ 17,317	14.5%	\$ 64,858	90.1%
Feb	100,619	63,600	70,141	61,071	(2,529)	-4.0%	(9,070)	-12.9%
Mar	55,882	63,902	75,095	49,565	(14,337)	-22.4%	(25,530)	-34.0%
Apr	44,117	79,808	116,352	27,396	(52,412)	-65.7%	(88,956)	-76.5%
May	69,867	112,367	78,881	177,530	65,163	58.0%	98,649	125.1%
Jun	104,074	93,224	90,936	135,272	42,048	45.1%	44,336	48.8%
Jul	58,649	147,644	76,034	87,472	(60,172)	-40.8%	11,438	15.0%
Aug	112,602	111,638	98,199	68,610	(43,028)	-38.5%	(29,589)	-30.1%
Sep	53,436	66,626	63,905	50,691	(15,935)	-23.9%	(13,214)	-20.7%
Oct	96,992	61,055	85,475	85,190	24,135	39.5%	(285)	-0.3%
Nov	75,226	92,970	78,480	63,353	(29,617)	-31.9%	(15,127)	-19.3%
Dec	51,805	84,529	67,932	59,812	(24,717)	-29.2%	(8,120)	-12.0%
<b>Total Annual</b>	<b>\$ 863,473</b>	<b>\$1,096,923</b>	<b>\$ 973,448</b>	<b>\$ 1,002,839</b>	<b>\$ (94,084)</b>	<b>-8.6%</b>	<b>\$ 29,391</b>	<b>3.0%</b>
Ave Change (2010 - 2014):		6.9%						
Ave Change (2011 - 2015):		0.9%						





CED - Building Permit Fees								
Month	2013 Actual	2014 Actual	2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
			Budget	Actual	\$	%	\$	%
Jan	\$ 24,335	\$ 35,674	\$ 29,911	\$ 37,805	\$ 2,131	6.0%	\$ 7,894	26.4%
Feb	23,480	35,546	27,983	23,920	(11,626)	-32.7%	(4,063)	-14.5%
Mar	33,224	30,787	45,294	30,286	(501)	-1.6%	(15,008)	-33.1%
Apr	29,944	35,886	65,608	(9,776)	(45,662)	-127.2%	(75,384)	-114.9%
May	41,705	47,410	39,220	129,211	81,801	172.5%	89,991	229.5%
Jun	52,762	65,450	46,159	100,893	35,443	54.2%	54,734	118.6%
Jul	34,233	102,556	49,081	62,827	(39,729)	-38.7%	13,746	28.0%
Aug	74,227	34,631	56,043	44,969	10,338	29.9%	(11,074)	-19.8%
Sep	32,513	48,794	33,590	37,151	(11,643)	-23.9%	3,561	10.6%
Oct	59,722	38,553	58,059	29,375	(9,178)	-23.8%	(28,684)	-49.4%
Nov	58,814	49,072	48,732	35,566	(13,506)	-27.5%	(13,166)	-27.0%
Dec	32,824	18,514	28,319	29,499	10,985	59.3%	1,180	4.2%
<b>Total Annual</b>	<b>\$ 497,783</b>	<b>\$ 542,875</b>	<b>\$ 528,000</b>	<b>\$ 551,728</b>	<b>\$ 8,853</b>	<b>1.6%</b>	<b>\$ 23,728</b>	<b>4.5%</b>
Ave Change (2010 - 2014):		5.7%						
Ave Change (2011 - 2015):		-1.3%						

CED - Plan Review/Plan Check Fees								
Month	2013 Actual	2014 Actual	2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
			Budget	Actual	\$	%	\$	%
Jan	\$ 11,879	\$ 79,979	\$ 37,742	\$ 92,290	\$ 12,311	15.4%	\$ 54,548	144.5%
Feb	72,446	18,904	35,590	31,701	12,797	67.7%	(3,889)	-10.9%
Mar	16,672	12,946	18,960	13,059	113	0.9%	(5,901)	-31.1%
Apr	11,921	33,741	44,262	30,942	(2,799)	-8.3%	(13,320)	-30.1%
May	24,681	57,057	34,094	43,435	(13,622)	-23.9%	9,341	27.4%
Jun	47,037	23,596	39,259	29,829	6,233	26.4%	(9,430)	-24.0%
Jul	21,636	40,868	23,218	19,805	(21,063)	-51.5%	(3,413)	-14.7%
Aug	31,505	66,057	34,521	18,311	(47,746)	-72.3%	(16,210)	-47.0%
Sep	18,873	14,092	25,989	8,568	(5,524)	-39.2%	(17,421)	-67.0%
Oct	32,110	16,872	20,660	46,765	29,893	177.2%	26,105	126.4%
Nov	13,717	39,798	25,442	17,001	(22,797)	-57.3%	(8,441)	-33.2%
Dec	14,531	63,145	35,261	19,363	(43,782)	-69.3%	(15,898)	-45.1%
<b>Total Annual</b>	<b>\$ 317,008</b>	<b>\$ 467,057</b>	<b>\$ 375,000</b>	<b>\$ 371,071</b>	<b>\$ (95,986)</b>	<b>-20.6%</b>	<b>\$ (3,929)</b>	<b>-1.0%</b>
Ave Change (2010 - 2014):		7.2%						
Ave Change (2011 - 2015):		2.5%						

CED - Zoning/Development Fees								
Month	2013 Actual	2014 Actual	2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
			Budget	Actual	\$	%	\$	%
Jan	\$ 3,990	\$ 3,905	\$ 4,363	\$ 6,780	\$ 2,875	73.6%	\$ 2,417	55.4%
Feb	4,693	9,150	6,568	5,450	(3,700)	-40.4%	(1,118)	-17.0%
Mar	5,986	20,169	10,841	6,220	(13,949)	-69.2%	(4,621)	-42.6%
Apr	2,252	10,181	6,482	6,230	(3,951)	-38.8%	(252)	-3.9%
May	3,481	7,900	5,568	4,884	(3,016)	-38.2%	(684)	-12.3%
Jun	4,275	4,178	5,518	4,550	372	8.9%	(968)	-17.5%
Jul	2,780	4,220	3,735	4,840	620	14.7%	1,105	29.6%
Aug	6,870	10,950	7,635	5,330	(5,620)	-51.3%	(2,305)	-30.2%
Sep	2,050	3,740	4,326	4,970	1,230	32.9%	644	14.9%
Oct	5,160	5,630	6,756	9,050	3,420	60.7%	2,294	34.0%
Nov	2,695	4,100	4,305	10,786	6,686	163.1%	6,481	150.5%
Dec	4,450	2,870	4,351	10,950	8,080	281.5%	6,599	151.7%
<b>Total Annual</b>	<b>\$ 48,682</b>	<b>\$ 86,995</b>	<b>\$ 70,450</b>	<b>\$ 80,042</b>	<b>\$ (6,953)</b>	<b>-8.0%</b>	<b>\$ 9,592</b>	<b>13.6%</b>
Ave Change (2010 - 2014):		16.5%						
Ave Change (2011 - 2015):		18.2%						

## Community and Economic Development

The table below provides historical annual and estimated 2015 annual and actual subsidy and recovery ratio by program, excluding economic development. 2015 operating expenditures total \$1.71M while operating revenues total \$1.00M, resulting in a recovery ratio of 59% or \$708K General Fund subsidy. The 2015 General Fund subsidy of \$707K accounts for 73% of the estimated annual amount.

Community & Economic Development - Permits							
	2010	2011	2012	2013	2014	2015*	
	Actual	Actual	Actual	Actual	Actual	Budget	Actual
<b>Operating Revenues:</b>							
Building Permits	338,983	499,942	476,429	379,184	443,123	423,000	453,669
Other Building Permit Fees	84,175	88,780	89,525	118,595	100,147	105,000	98,058
Plan Review/Plan Check Fees	343,557	330,472	409,876	317,008	466,631	375,000	371,069
Other Zoning/Development Fees	47,613	41,949	50,512	48,682	86,993	70,450	80,040
<b>Total Operating Revenue</b>	<b>\$ 814,328</b>	<b>\$ 961,143</b>	<b>\$1,026,342</b>	<b>\$ 863,469</b>	<b>\$1,096,894</b>	<b>\$ 973,450</b>	<b>\$ 1,002,836</b>
<b>Operating Expenditures:</b>							
Code Enforcement**	239,550	255,437	276,269	282,706	282,065	-	-
Planning***	747,322	793,082	822,696	680,926	676,832	-	-
Current Planning	-	-	-	-	-	612,613	631,708
Advanced Planning	-	-	-	-	-	383,003	233,089
Building	888,501	808,503	535,815	848,485	817,591	943,721	845,554
<b>Total Operating Expenditures</b>	<b>\$1,875,373</b>	<b>\$1,857,022</b>	<b>\$1,634,780</b>	<b>\$1,812,117</b>	<b>\$1,776,488</b>	<b>\$ 1,939,337</b>	<b>\$ 1,710,351</b>
<b>General Fund Subsidy Amount</b>	<b>\$1,061,045</b>	<b>\$ 895,879</b>	<b>\$ 608,438</b>	<b>\$ 948,648</b>	<b>\$ 679,594</b>	<b>\$ 965,887</b>	<b>\$ 707,515</b>
<b>Recovery Ratio</b>	<b>43%</b>	<b>52%</b>	<b>63%</b>	<b>48%</b>	<b>62%</b>	<b>50%</b>	<b>59%</b>
<b>Average General Fund Subsidy (2010 - 2014)</b>						<b>\$ 838,721</b>	<b>53%</b>
<b>(2011 - 2015)</b>						<b>\$ 768,015</b>	<b>57%</b>

\* Beginning in 2015, internal service charges are allocated to user departments.

\*\* Effective January 2015, Code Enforcement is accounted for under the Police Department.

\*\* Prior to 2015, Current and Advanced Planning were combined under Planning.

As stated during the 2015/2016 Biennial Budget process, in 2015 the Community and Economic Development Department will undertake a coordinated effort to review the manner in which development services are provided. The focus is to improve processes and services to customers and identify areas for continuous improvement, including, turnaround times, predictability of plan reviews, consistency of inspections and overall client service and satisfaction. It will also include a review of fees and charges, program recovery ratios and resource needs. The goal is to have a streamlined, coordinated and predictable development service program that provides efficient review of project applications in a manner that meets the definition of success for both the City and prospective applicants. Work is currently underway on this project.

## Parks, Recreation & Community Services

The following provides historical annual and 2015 annual estimate and actual recovery ratio and General Fund subsidy by program, excluding human services.

Included in the revenues is the parks sales tax, which is allocated to the various parks programs/functions based on prorated share of expenditures. The growth in parks sales tax has helped reduce the general fund subsidy amount.

The 2015 actual direct program expenditures total \$1.66M and revenues total \$738K, resulting in a General Fund subsidy of \$923K or a recovery ratio of 44%. Including indirect administration costs of \$279K, expenditures total \$1.94M and proportionate share of parks sales tax revenue of \$74K, revenues total \$813K, resulting in a General Fund investment of \$1.12M or recovery ratio of 42%.

Parks Sales Tax			
Year	Revenue	Over / (Under) Prior Year	
		\$	%
2007	\$ 493,360	\$ 9,250	1.9%
2008	\$ 461,411	\$ (31,949)	-6.5%
2009	\$ 363,218	\$ (98,193)	-21.3%
2010	\$ 437,146	\$ 73,928	20.4%
2011	\$ 403,822	\$ (33,324)	-7.6%
2012	\$ 412,204	\$ 8,382	2.1%
2013	\$ 458,373	\$ 46,169	11.2%
2014	\$ 481,690	\$ 23,317	5.1%
2015 Budget	\$ 490,100	\$ 8,410	1.7%
2015 Actual	\$ 515,202	\$ 33,512	7.0%

The total 2015 estimated annual General Fund subsidy is \$1.18M, which equates to a recovery ratio of 42%. The 2015 actual General Fund subsidy of \$1.12M accounts for 95% of the estimated annual amount.

Parks, Recreation & Community Services							
Program	2010	2011	2012	2013	2014	2015	
	Annual	Annual	Annual	Annual	Annual	Budget	Actual
<b>Recreation:</b>							
Revenues	\$ 149,683	\$ 138,276	\$ 160,531	\$ 195,853	\$ 163,108	\$ 197,480	\$ 185,866
Expenditures	\$ 316,386	\$ 355,653	\$ 381,941	\$ 346,398	\$ 301,182	\$ 383,320	\$ 378,728
General Fund Subsidy	\$ 166,703	\$ 217,378	\$ 221,411	\$ 150,545	\$ 138,074	\$ 185,840	\$ 192,862
Recovery Ratio	47%	39%	42%	57%	54%	52%	49%
<b>Senior Services:</b>							
Revenues	\$ 139,135	\$ 143,313	\$ 116,654	\$ 118,303	\$ 126,681	\$ 126,105	\$ 126,324
Expenditures	\$ 201,264	\$ 226,560	\$ 189,836	\$ 200,651	\$ 207,557	\$ 204,690	\$ 205,028
General Fund Subsidy	\$ 62,129	\$ 83,248	\$ 73,182	\$ 82,348	\$ 80,876	\$ 78,585	\$ 78,704
Recovery Ratio	69%	63%	61%	59%	61%	62%	62%
<b>Parks Facilities:</b>							
Revenues	\$ 167,328	\$ 151,710	\$ 171,277	\$ 185,071	\$ 206,682	\$ 203,268	\$ 230,461
Expenditures	\$ 439,314	\$ 457,365	\$ 489,109	\$ 459,913	\$ 481,251	\$ 560,379	\$ 601,638
General Fund Subsidy	\$ 271,986	\$ 305,655	\$ 317,832	\$ 274,843	\$ 274,569	\$ 357,111	\$ 371,177
Recovery Ratio	38%	33%	35%	40%	43%	36%	38%
<b>Fort Steilacoom:</b>							
Revenues	\$ 379,117	\$ 310,000	\$ 216,384	\$ 230,243	\$ 252,159	\$ 197,827	\$ 196,073
Expenditures	\$ 391,342	\$ 410,815	\$ 449,884	\$ 417,950	\$ 443,644	\$ 527,790	\$ 476,101
General Fund Subsidy	\$ 12,226	\$ 100,815	\$ 233,500	\$ 187,706	\$ 191,485	\$ 329,963	\$ 280,028
Recovery Ratio	97%	75%	48%	55%	57%	37%	41%
<b>Subtotal Direct Cost:</b>							
Revenues	\$ 835,262	\$ 743,299	\$ 664,846	\$ 729,470	\$ 748,630	\$ 724,680	\$ 738,725
Expenditures	\$ 1,348,306	\$ 1,450,394	\$ 1,510,770	\$ 1,424,912	\$ 1,433,634	\$ 1,676,179	\$ 1,661,495
General Fund Subsidy	\$ 513,044	\$ 707,095	\$ 845,925	\$ 695,442	\$ 685,004	\$ 951,499	\$ 922,770
Recovery Ratio	62%	51%	44%	51%	52%	43%	44%
<b>Administration (Indirect Cost):</b>							
Revenues	\$ 57,781	\$ 49,842	\$ 50,104	\$ 55,618	\$ 59,276	\$ 76,520	\$ 74,171
Expenditures	\$ 205,359	\$ 204,221	\$ 209,047	\$ 196,770	\$ 201,177	\$ 310,123	\$ 279,425
General Fund Subsidy	\$ 147,579	\$ 154,379	\$ 158,943	\$ 141,152	\$ 141,901	\$ 233,603	\$ 205,254
Recovery Ratio	28%	24%	24%	28%	29%	25%	27%
<b>Total Direct &amp; Indirect Cost:</b>							
Revenues	\$ 893,043	\$ 793,141	\$ 714,950	\$ 785,087	\$ 807,906	\$ 801,200	\$ 812,896
Expenditures	\$ 1,553,665	\$ 1,654,615	\$ 1,719,818	\$ 1,621,682	\$ 1,634,811	\$ 1,986,302	\$ 1,940,920
General Fund Subsidy	\$ 660,623	\$ 861,475	\$ 1,004,868	\$ 836,595	\$ 826,905	\$ 1,185,102	\$ 1,128,024
Recovery Ratio	57%	48%	42%	48%	49%	40%	42%

Note - Revenues includes Parks Sales Tax which is prorated based on share of total expenditures.

Revenues for Administration (Indirect Cost) is the program's prorated share of Parks Sales Tax.

Expenditures include allocation of internal service charges.

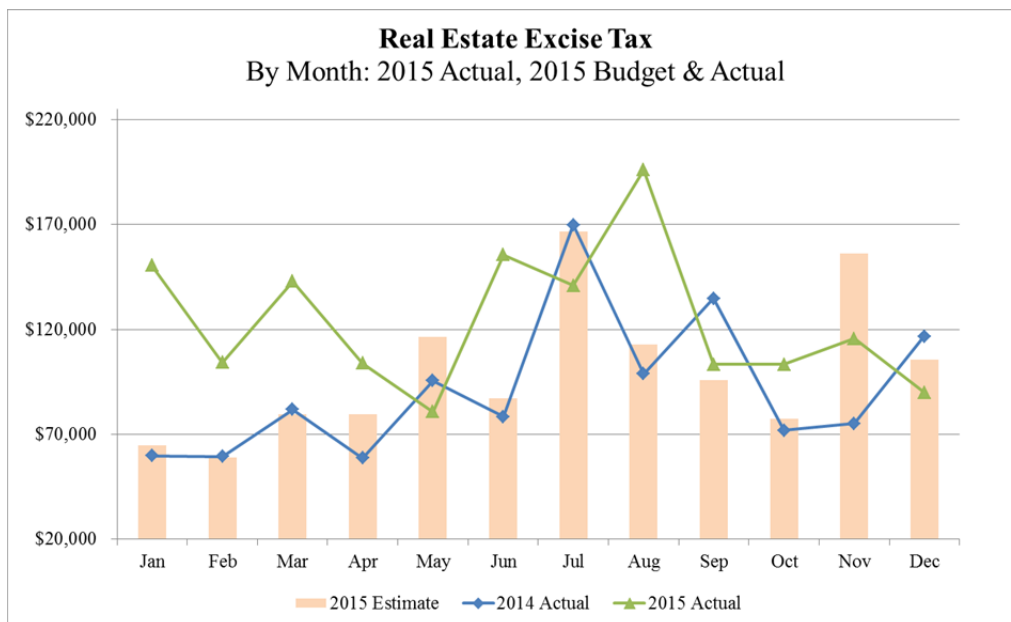
In addition, as stated during the 2015/2016 budget process, the Parks, Recreation and Community Service Department regularly review its fee structure for classes, programs and facility use using the cost recovery model included in the Legacy Plan. The department will be reviewing the fee structure at the class and program level and develop a cost recovery policy that meets our community's needs. The adoption of a pricing philosophy is crucial to ensure program affordability for the community while maintaining sustainable financing for the department. The above table will be modified once the new fee and accounting structure is in place that will allow us the opportunity to report recovery ratio and general fund investment by class, program and facility.

## **Fund 102 Real Estate Excise Tax**

All sales of real estate are taxed at 1.78%, of which 1.28% goes towards state funding of K-12 education and public works assistance and the City receives 0.5% for capital purposes. The Pierce County Treasurer collects the real estate excise tax and remits to the City on a monthly basis. The tax is the obligation of the seller and due and payable immediately at the time of the sale. Real estate excise tax revenue is accounted for in City's Street Capital Fund.

2015 real estate excise tax collections total \$1.49M, which exceeds 2014 collections by \$386K or 35.1% and exceeds the 2015 estimate by \$286K or 23.9%.

Real Estate Excise Tax								
Month	2013 Actual	2014 Actual	2015		Over / (Under)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 45,863	\$ 59,732	\$ 64,567	\$ 150,378	\$ 90,646	151.8%	\$ 85,811	132.9%
Feb	45,991	59,358	59,065	104,218	44,860	75.6%	45,153	76.4%
Mar	87,136	81,800	79,462	142,792	60,992	74.6%	63,330	79.7%
Apr	108,131	58,690	79,558	103,885	45,195	77.0%	24,327	30.6%
May	65,367	95,468	116,256	80,723	(14,745)	-15.4%	(35,533)	-30.6%
Jun	51,837	78,310	86,957	155,472	77,162	98.5%	68,515	78.8%
Jul	201,276	169,840	166,510	140,920	(28,920)	-17.0%	(25,590)	-15.4%
Aug	87,380	98,834	112,857	195,952	97,118	98.3%	83,095	73.6%
Sep	44,527	134,671	95,831	103,229	(31,442)	-23.3%	7,398	7.7%
Oct	66,908	71,814	77,269	103,293	31,479	43.8%	26,024	33.7%
Nov	300,388	75,133	156,237	115,624	40,491	53.9%	(40,613)	-26.0%
Dec	46,492	116,650	105,432	89,963	(26,687)	-22.9%	(15,469)	-14.7%
<b>Annual Total</b>	<b>\$ 1,151,297</b>	<b>\$ 1,100,300</b>	<b>\$ 1,200,000</b>	<b>\$ 1,486,450</b>	<b>\$ 386,150</b>	<b>35.1%</b>	<b>286,450</b>	<b>23.9%</b>
Ave Change (2010 - 2014):		14.8%						
Ave Change (2011 - 2015):		32.9%						



The following tables summarize by month, the number of taxable and exempt real estate transactions, and lists major transactions (sales price of \$1M and greater).

Transactions that are exempt include: property acquired by gift, inheritance, and other transfers which do not represent market transactions at "arm's length", such as transfers to a corporation or partnership owned by the transferor or his/her own family members; transfers to lien holders when such transfers are in lieu of foreclosure; real property acquired from a governmental entity; business transfers in which no gain or loss occurs; trade in credit; and standing timber, if the income from the timber sale is subject to B&O tax.

Month	Transaction Type			Major Transactions - 2015		
	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	49	55	104	Single Family Residence Auto Wrecking 2520 112th St South Lakewood Towne Center - Various Lakewood Towne Center - Various	\$1,000,000 \$1,500,000 \$11,770,000 \$5,750,000	\$4,950 \$7,425 \$58,850 \$28,462
Feb	51	48	99	Single Family Residence Eagles Lair Apts 12710 56th Ave Ct SW Lakewood Business Park 10029 South Tacoma Way	\$1,450,000 \$2,100,000 \$9,900,000	\$7,178 \$10,395 \$49,005
Mar	51	80	131	Single Family Residence Lakewood Orthopaedic Surgeons 7308 Bridgeport Way W	\$1,275,000 \$13,750,000	\$6,311 \$68,063
Apr	59	86	145	Single Family Residence Gas Station Mini Mart 10006 South Tacoma Way	\$1,575,000 \$1,900,000	\$7,796 \$9,405
May	61	74	135	Duplex Condo 8327 Phillips Road SW	\$1,200,000	\$5,940
Jun	51	98	149	Alpine Estates 6622 146th St SW Apartment Complex 7715 Douglas St SW Apartment Complex 4702 to 4731 124th St SW Single Family Residence Waverly Manor Apts 5469 Steilacoom Blvd SW	\$1,130,000 \$1,438,000 \$1,450,000 \$1,755,000 \$3,100,000	\$5,594 \$7,118 \$7,118 \$8,687 \$15,345
Jul	66	115	181	Single Family Residence Chambers Creek Center, Albertsons & Retail	\$1,025,000 \$1,096,565	\$5,074 \$5,428
Aug	61	177	238	Single Family Residence Single Family Residence Safe Store Mini-Storage 3723 112th St SW Steeple Chase Apartments 8302 to 8320 84th Ave SW	\$1,235,338 \$1,775,000 \$3,591,000 \$12,230,000	\$6,115 \$8,786 \$17,775 \$60,539
Sep	70	87	157	Single Family Residence	\$1,700,000	\$8,415
Oct	72	66	138	Woodlake Estates Apt Complex 6502 Mt Tacoma Dr W	\$5,386,250	\$26,662
Nov	68	65	133	Evergreen Ridge Apts 12615 to 12623 Lincoln Ave SW Retail Stand Alone/Commercial Land Impr. 5200 100th St SW Best Night Inn 9325 South Tacoma Way Walgreens 9505 Bridgeport Way SW	\$1,050,000 \$1,900,000 \$3,000,000 \$4,455,000	\$5,198 \$9,405 \$14,850 \$22,052
Dec	67	70	137	Commercial (Green Coconut Tree, Business Services, Lil Firehouse Coffee) 8813 Edgewater Drive Single Family Residence	\$1,050,000 \$1,060,000	\$5,198 \$8,217
<b>Total</b>	<b>726</b>	<b>1,021</b>	<b>1,747</b>		<b>\$102,597,153</b>	<b>\$511,354</b>

Month	Transaction Type			Major Transactions - 2014		
	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	59	34	93	Single Family Residence Storage Warehouse 8601 38th Ave SW Storage Warehouse 9805 32nd Ave S	\$1,200,000 \$1,325,000 \$3,000,000	\$5,940 \$6,559 \$14,850
Feb	56	53	109	Single Family Residence Multi-Family Unit 12018 to 12020 47th Ave SW	\$1,140,000 \$2,084,800	\$5,643 \$10,320
Mar	55	59	114	Custer Square Retail 7402 to 7406 Custer Road SW Multi-Family Unit 12506 - 12510 98th Ave Ct SW Lakewood Center Motor Inn	\$1,100,000 \$2,835,000 \$3,700,000	\$5,445 \$14,033 \$18,315
Apr	54	60	114	n/a	n/a	n/a
May	61	67	128	Titus-Will Land 11445 Pacific Highway South Cherry Tree Apts 3422 South 86th St	\$1,150,000 \$5,124,000	\$5,693 \$25,364
Jun	55	65	120	n/a	n/a	n/a
Jul	59	73	132	South Tacoma Business Park Bldg #1 8815 So Tacoma Way General Warehousing Storage 11101 So Tacoma Way	\$1,200,000 \$17,500,000	\$5,940 \$86,625
Aug	69	73	142	Duplex Condo 8327 Phillips Road SW Pineridge Apts 5612 Boston Av SW General Warehousing Storage 9818 Sales Rd S Commercial Multi Unit Fast Food 15310 Union Ave SW	\$1,000,000 \$1,030,000 \$1,295,000 \$2,465,000	\$4,950 \$5,099 \$6,410 \$12,202
Sep	69	84	153	Washington Terrace Apts 7920 Washington Blvd SW General Warehousing Storage 10901 So Tacoma Way Lakewood Village/Towne Centre Apts 10240 Bridgeport Way	\$1,075,000 \$3,795,000 \$4,665,100	\$5,321 \$18,785 \$23,092
Oct	65	64	129	n/a	n/a	n/a
Nov	56	52	108	Tacoma RV Center 8909 South Tacoma Way Northwest Trailer Court 5108 San Francisco Ave SW	\$1,800,000 \$2,750,000	\$8,910 \$13,613
Dec	63	69	132	Single Family Home Lakewood Corp Center Building C 10801 South Tacoma Way Print NW 9914 32nd Ave South USA Discounters 6000 Main St SW	\$1,050,000 \$2,515,000 \$4,400,000 \$4,650,000	\$5,198 \$12,449 \$21,780 \$23,018
<b>Total</b>	<b>721</b>	<b>753</b>	<b>1,474</b>		<b>\$73,848,900</b>	<b>\$365,554</b>

## **Fund 103 Transportation Benefit District**

On August 6, 2012, the Lakewood City Council adopted Ordinance #550, creating a transportation benefit district (TBD) in the City of Lakewood, referred to as the Lakewood TBD. The TBD is a quasi-municipal corporation and independent taxing district created for the sole purpose of acquiring, constructing, improving, providing and funding transportation improvement within the city limits of Lakewood. It has the authority to impose certain taxes and fees, either through the vote of the people or board action, for transportation purposes. The members of the Lakewood City Council as the District's Board of Directors govern the TBD and the Mayor serves as Chair of the Board.

On September 15, 2014, the Lakewood TBD adopted Ordinance #TBD-01, authorizing an annual \$20 vehicle licensing fee (VLF) for the TBD. The TBD Board found this fee is the best way to preserve, maintain, operate, construct, or reconstruct the transportation infrastructure of the City of Lakewood and fund transportation improvements within the District that are consistent with existing state, regional or local transportation plans necessitated by existing or reasonably foreseeable congestion levels.

The VLF is expected to generate \$4.08M between 2015 and 2020. The funding, coupled with existing City revenue totaling \$5.06M, will finance the pavement and transportation projects totaling \$9.14M in improvements between 2015 and 2020.

The projects funded by the VLF and their cost totaling \$9.14M are as follows:

<b>\$20 Vehicle License Fee</b>	
<b>Applies To</b>	<b>Exempt</b>
• Auto stage, six seats or less	• Campers, as defined in RCW 46.04.085
• Commercial trailer	• Farm tractors or farm vehicles, as defined in RCW 46.04.180 and 46.04.181
• For hire vehicle, six seats or less	• Mopeds, as defined in RCW 46.04.304
• Mobile home (if registered)	• Off-road and non-highway vehicles, as defined in RCW 46.04.365
• Motor home	• Private use single-axel trailer, as defined in RCW 46.04.422
• Motorcycle	• Snowmobiles, as defined in RCW 46.04.546
• Passenger car	• Vehicles registered under chapter 46.87 RCW and the international registration plan.
• Sport utility vehicle	
• Tow truck	
• Trailer, over 2000 pounds (but if private use single axel, it's exempt)	
• Travel trailer	
• Each vehicle subject to grow weight license fees with a scale weight of six thousand pounds or less	

<b>\$20 Vehicle License Fee</b>	
<b>Month</b>	<b>Revenue</b>
January	\$ -
February	-
March	475
April	10,375
May	49,381
June	58,311
July	74,250
August	60,529
September	63,365
October	59,360
November	60,034
December	47,936
<b>Total YTD</b>	<b>\$ 484,016</b>
Annual Budget	\$ 572,000
% Collected	84.6%

<b>Project</b>	<b>Cost</b>
Lakewood Drive - 100 <sup>th</sup> Street to Steilacoom Blvd	\$ 900,000
Lakewood Drive – Flett Creek to North City Limits	\$1,115,000
Main Street – Gravelly Lake Drive to 108 <sup>th</sup> Street	\$ 331,000
59 <sup>th</sup> Avenue – Main Street to 100 <sup>th</sup> Street	\$ 496,000
59 <sup>th</sup> Avenue – 100 <sup>th</sup> Street to Bridgeport Way	\$ 276,000
108 <sup>th</sup> Street – Bridgeport Way to Pacific Highway	\$ 661,000
108 <sup>th</sup> Street – Main Street to Bridgeport Way	\$ 743,000
Custer Road – Steilacoom Blvd to John Dower Road	\$ 540,000
88 <sup>th</sup> Street – Steilacoom Blvd to Custer Road	\$ 300,000
100 <sup>th</sup> Street – 59 <sup>th</sup> Avenue to Lakeview Avenue	\$1,115,000
Chip Seal Program – Local Access Roads	\$ 495,000
New LED Street Lights	\$ 975,000
Signal Projects, Neighborhood Safety Projects, Minor Capital & Engineering Services	\$ 932,000
Complete Existing Projects:	\$ 221,000
Steilacoom Blvd – Lakewood to West of South Tacoma Way	
Pacific Highway – 108 <sup>th</sup> Street to State Route 512	
100 <sup>th</sup> Street – Lakeview Avenue to South Tacoma Way	
<b>Total</b>	<b>\$9,140,000</b>

The fees are effective for tabs due April 1, 2015. The Washington State Department of Licensing (DOL) collects the fees and distributes the net proceeds to the City on a monthly basis. DOL automatically deducts one percent (1%) of the \$20 fee at the time of collection for administration and collections expenses incurred. The 1% administration fee is the maximum amount permitted by RCW 82.80.140.



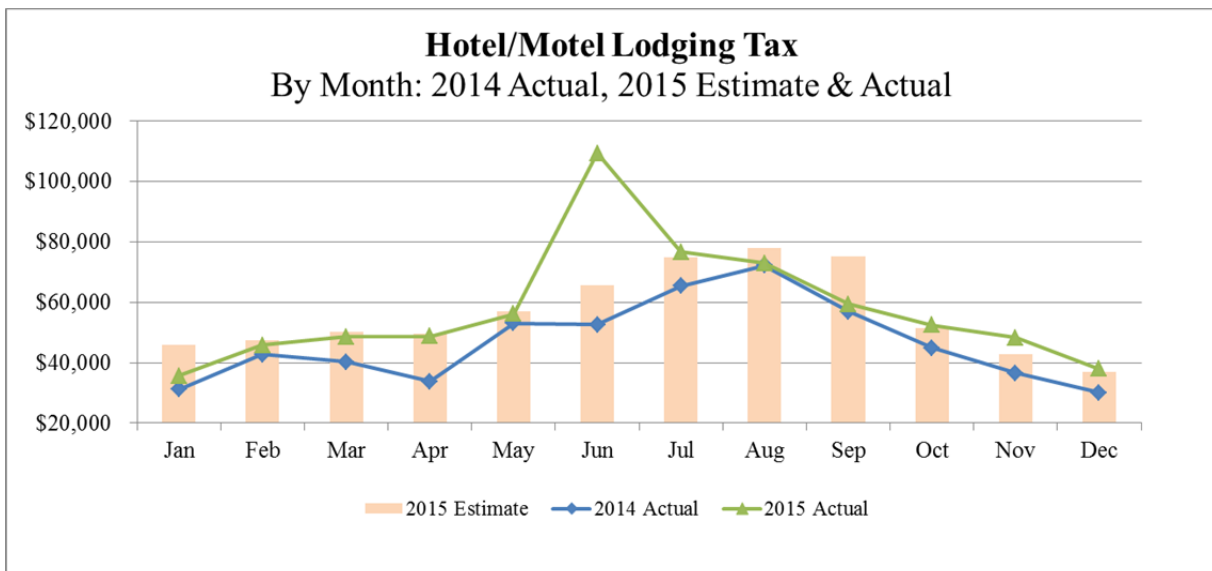
### **Fund 104 Hotel/Motel Lodging Tax**

There is an excise tax of 7% on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp and the granting of similar license to use real property. The hotel/motel taxes generated from the rental of rooms are restricted to be used for the promotion of tourism in the City.

The City's Lodging Tax Advisory Committee makes recommendations to the City Council in regards to how the taxes are to be used.

2015 hotel/motel lodging tax collections total \$692K, which exceeds 2014 collections by \$132K or 23.6% and exceeds the 2015 estimate of \$675K by \$17K or 2.5%. The increase in June is split roughly half for back taxes from a hotel/motel and an increase in lodging activity due to the US Open.

<b>Hotel/Motel Lodging Tax</b>								
<b>Month</b>	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015</b>		<b>Over / (Under)</b>			
			<b>Budget</b>	<b>Actual</b>	<b>2015 Actual vs 2014 Actual</b>		<b>2015 Actual vs Budget</b>	
					<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
Jan	\$ 48,326	\$ 31,153	\$ 45,874	\$ 35,671	\$ 4,518	14.5%	\$ (10,203)	-22.2%
Feb	35,165	42,805	47,374	45,792	2,987	7.0%	(1,582)	-3.3%
Mar	41,686	40,341	50,230	48,524	8,183	20.3%	(1,706)	-3.4%
Apr	38,482	33,783	49,647	48,718	14,935	44.2%	(929)	-1.9%
May	46,329	53,110	57,146	56,175	3,065	5.8%	(971)	-1.7%
Jun	53,637	52,662	65,573	109,366	56,704	107.7%	43,793	66.8%
Jul	60,837	65,383	74,837	76,596	11,213	17.1%	1,759	2.4%
Aug	62,050	72,132	77,986	72,894	762	1.1%	(5,092)	-6.5%
Sep	48,131	56,875	75,277	59,416	2,541	4.5%	(15,861)	-21.1%
Oct	36,863	44,934	51,299	52,395	7,461	16.6%	1,096	2.1%
Nov	31,695	36,615	42,912	48,334	11,719	32.0%	5,422	12.6%
Dec	33,808	30,074	36,845	37,918	7,844	26.1%	1,072	2.9%
<b>Annual Total</b>	<b>\$ 537,010</b>	<b>\$ 559,867</b>	<b>\$675,000</b>	<b>\$691,798</b>	<b>\$ 131,932</b>	<b>23.6%</b>	<b>\$ 16,798</b>	<b>2.5%</b>
Ave Change (2010 - 2014):		0.0%						
Ave Change (2011 - 2015):		6.3%						



The following table provides details of the hotel/motel lodging tax allocations for 2015.

Hotel/Motel Lodging Tax Summary	2015	
	Budget	Actual
<b>4% Revenue:</b>		
Special Hotel/Motel Tax (2%)	\$ 192,857	\$ 197,657
Transient Rental Income (2%)	192,857	197,656
<b>Subtotal</b>	<b>385,714</b>	<b>395,312</b>
<b>3% Revenue:</b>		-
Special Hotel/Motel Tax (3%)	289,286	296,485
<b>Subtotal</b>	<b>289,286</b>	<b>296,485</b>
<b>Interest</b>	-	<b>2,920</b>
<b>Total Revenue</b>	<b>675,000</b>	<b>693,669</b>
<b>4% Expenditure:</b>		
Asia Pacific Cultural Center	2,500	2,500
Historic Fort Steilacoom Association	6,500	6,500
Lakewold Gardens	40,000	40,000
Lakewood Chamber of Commerce	78,500	78,500
City of Lakewood Economic Development – Re-Printing of Two Brochures	4,500	4,480
City of Lakewood Economic Development - Have You Seen Lakewood Lately?	10,000	9,628
Lakewood Historical Society & Museum	28,000	28,000
City of Lakewood PRCS - Farmers Market	10,000	10,000
City of Lakewood PRCS - SummerFEST 2015 & Triathlon	18,000	18,000
Lakewood Historical Society & Museum	5,000	5,000
Lakewood Playhouse	22,000	21,601
Lakewood Sister Cities Association	10,000	9,076
Tacoma Regional Convention + Visitor Bureau	40,000	40,000
Tacoma South Sound Sports Commission	40,000	40,000
<b>Subtotal</b>	<b>315,000</b>	<b>313,285</b>
<b>3% Expenditure:</b>		
City of Lakewood PRCS - Bridgeport Way SW Gateway Improvement Project	10,000	10,000
City of Lakewood PRCS - Waughop Lake Trail Improvement Project	25,000	25,000
CPTC McGavick Center Payment #9 of 20	101,850	101,850
<b>Subtotal</b>	<b>136,850</b>	<b>136,850</b>
<b>Total Expenditures</b>	<b>\$ 451,850</b>	<b>\$ 450,135</b>
<b>Beginning Balance - Total</b>	<b>\$ 1,028,557</b>	<b>\$ 1,028,557</b>
From 4%	\$ 361,981	\$ 361,981
From 3%	\$ 666,576	\$ 666,576
<b>Ending Fund Balance - Total</b>	<b>\$ 1,251,707</b>	<b>\$ 1,273,139</b>
From 4%	\$ 432,695	\$ 446,928
From 3% (Restricted)	\$ 819,012	\$ 826,211



## **Fund 190 Community Development Block Grant**

The purpose of this fund is to account primarily for the Community Development Block Grants (CDBG) and the Nisqually Tribe grant for emergency assistance for displaced residents (non-CDBG).

### **CDBG:**

Unlike HOME, CDBG Funds may be used to fund an array of projects and activities qualifying under any of four categories: 1) Physical/Infrastructure Improvements; 2) Public Service; 3) Housing; and 4) Economic Development. Investments made in various housing programs (Major Home Repair/Sewer Loan Program, Down Payment Assistance, and Multi-family Housing), and economic development activities (Microenterprise Loan Program) have created multiple Revolving Loan Funds (RLF) for each of the funded activities.

### **HOME:**

In accordance with HOME federal regulations, expenditures for the HOME program have primarily focused investment in the creation of, maintenance of, or acquisition of affordable housing for low and moderate income individuals. Programs funded include the Housing Rehabilitation Program (single family homeowner rehabilitation), Down Payment Assistance, and the Affordable Housing Fund (investments primarily with Habitat for Humanity and various non-profit housing providers). The Housing Rehabilitation, Down Payment, and Affordable Housing Funds all have corresponding RLF established in accordance with HUD regulations which allow for the recapture and reuse of loan funds for similar housing activities.

### **Section 108:**

The Section 108 program funds are used to fund large-scale economic development projects throughout Lakewood. This funding source most closely mirrors CDBG program regulations and requirements, in that, it must meet the national objective of serving low and moderate income individuals (primarily through the creation or retention of jobs for low and moderate income persons). Funding is to be awarded to qualifying projects as “gap funding” and is typically the final piece of the financing puzzle required to complete a project’s budget. Funds are to be provided as loans with terms up to 20 years and carry standard underwriting and collateralization requirements. Section 108 loans require borrower (jurisdiction) to pledge current and future CDBG allocations as principal security for the loan guarantee with additional collateral security being provided to the City by the final borrower (business or end use).

The tables below provides a listing of activity for 2015.

<b>Fund 190 Grants Summary</b>	<b>Year-to-Date December 31, 2015</b>			
	<b>Beginning Balance</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Ending Balance</b>
CDBG	\$ 11,536	\$ 491,742	\$ 449,599	\$ 53,679
HOME	-	326,274	326,274	-
Nisqually Tribe Grant	10,845	16,250	13,507	\$ 13,588
<b>Total</b>	<b>\$ 22,381</b>	<b>\$ 834,266</b>	<b>\$ 789,380</b>	<b>\$ 67,267</b>

Fund 190 Grants	Year-to-Date December 31, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
<b>CDBG</b>	<b>\$ 11,536</b>	<b>\$ 491,742</b>	<b>\$ 449,599</b>	<b>\$ 53,679</b>
<b>Administration</b>	-	<b>55,452</b>	<b>55,452</b>	-
Administration	-	55,452	55,452	-
<b>Public Service</b>	-	<b>12,575</b>	<b>12,575</b>	-
PC Coalition for Developmental Disabilities	-	25	25	-
YMCA - Childcare Scholarship Program	-	8,742	8,742	-
Services for Homeless Families - LASA	-	3,807	3,807	-
<b>Physical Improvements</b>	-	<b>219,884</b>	<b>219,884</b>	-
LASA Client Services	-	56,769	56,769	-
San Francisco Street Improvements	-	158,812	158,812	-
108th St Roadway Improvement	-	4,302	4,302	-
<b>Housing Programs</b>	<b>11,536</b>	<b>203,832</b>	<b>161,689</b>	<b>53,679</b>
Fennell, P.	-	74	74	-
Stanley, G.	-	74	74	-
Smith-Fromm, T.	-	238	238	-
Houk, A.	-	3,569	3,569	-
Johnson, M.	-	4,798	4,798	-
Berry, N.	-	25,326	25,326	-
Paschal, T.	-	11	11	-
Major Staff	-	19,375	19,375	-
Taylor, J.	-	10,587	10,587	-
Paint Lakewood Beautiful	-	11,605	11,605	-
Emergency Assist Displaced Res	-	15,428	15,428	-
Village Square Apartments	-	3,434	3,434	-
CDBG - Revolving Loans - Major/Administration	409	96,292	65,582	31,118
CDBG - Revolving Loans - DPA	4,006	5,840	9	9,837
CDBG - Revolving Loan - Econ Dev - 5 Star	6,911	6,178	1,580	11,509
CDBG - Revolving Loan - Econ Dev - 5 Star Interest	210	1,004	-	1,214
<b>HOME</b>	<b>\$ -</b>	<b>\$ 326,274</b>	<b>\$ 326,274</b>	<b>\$ -</b>
<b>Administration</b>	-	<b>4,745</b>	<b>4,745</b>	-
Administration	-	4,745	4,745	-
<b>Housing Rehabilitation</b>	-	<b>44,410</b>	<b>44,410</b>	-
Zarins, N.	-	219	219	-
Paschal, T.	-	44,191	44,191	-
<b>Affordable Housing</b>	-	<b>277,119</b>	<b>277,118</b>	-
LASA - Prairie Oaks	-	13,851	13,851	-
Habitat - 8901 Commercial	-	61,826	61,826	-
Habitat - 15407 Grant Ave. S.W.	-	2,338	2,338	-
Habitat - 14814-14906 Portland	-	62,648	62,648	-
Habitat - 14610 W. Thorne Lane	-	4,415	4,415	-
Habitat - 14711 & 14715 W. Thorne Lane	-	132,041	132,041	-
<b>NISQUALLY</b>	<b>\$ 10,845</b>	<b>\$ 16,250</b>	<b>\$ 13,507</b>	<b>13,588</b>
<b>Emergency Assist Displaced Residents</b>	<b>10,845</b>	<b>6,250</b>	<b>13,027</b>	<b>4,068</b>
Emergency Assist Displaced Residents	10,845	6,250	13,027	4,068
<b>Minor Home Repairs</b>		<b>10,000</b>	<b>480</b>	<b>9,520</b>
Minor Home Repairs		10,000	480	9,520
<b>Total</b>	<b>\$ 22,381</b>	<b>\$ 834,266</b>	<b>\$ 789,380</b>	<b>\$ 67,267</b>

### **Fund 191 Neighborhood Stabilization Program**

The purpose of this fund is to account for the revenues and expenditures associated with the Federal Neighborhood Stabilization Program. The NSP was established for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. The NSP1 program provides funds to purchase and redevelop foreclosed and abandoned homes and residential properties. The NSP3 program provides a third round of neighborhood stabilization grants to all states and select governments on a formula basis. NSP 3 program funds have all been utilized. The following table provides a financial summary of the NSP program.

Neighborhood Stabilization Program	Year-to-Date December 31, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Neighborhood Stabilization Program 1	\$ 171,277	\$ -	\$ 18,402	\$ 152,875
<b>Total</b>	<b>\$ 171,277</b>	<b>\$ -</b>	<b>\$ 18,402</b>	<b>\$ 152,875</b>

### **Fund 192 Office of Economic Adjustment Federal Grant**

The purpose of this fund is to account for the revenues and expenditures associated with the Federal Office of Economic Adjustment Grant Program, which provides grants to assist communities with the alleviation of socioeconomic effects that may result from military base closures and realignments. The following table provides a financial summary of the OEA/SSMCP programs.

Office of Economic Adjustment / South Sound Military Communities Partnership	Year-to-Date December 31, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
SSMCP	\$ 56,068	\$ 204,529	\$ 241,745	18,852
OEA 04 - Joint Base Lewis McChord Growth Plan	28,651	-	-	28,651
OEA 05 - Joint Land Use Study	-	152,568	152,568	0
<b>Total</b>	<b>\$ 84,719</b>	<b>\$ 357,097</b>	<b>\$ 394,313</b>	<b>\$ 47,503</b>

### **Fund 195 Public Safety Grants**

The purpose of this fund is to account for the revenues and expenditures related to police department grants. The following table provides a financial summary of the public safety grants.

Public Safety Grants	Year-to-Date December 31, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Washington Traffic Safety Commission (WTSC) Impaired Driving	-	2,214	2,214	-
Washington Traffic Safety Commission (WTSC) Seatbelt Emphasis	-	2,487	2,487	-
Target Zero Team	-	419	419	-
Emergency Management	-	80,266	80,266	-
Byrne Justice Assistance Grant (JAG) - Therapeutic Justice	-	8,894	8,894	-
Byrne Justice Assistance Grant (JAG) - Metal Theft	-	34,733	34,733	-
USCG Safer Boating Grant	-	16,037	16,037	-
Nisqually Mental Health	216	25,000	25,216	-
Byrne Justice Assistance Grant (JAG) - Mental Health	-	10,494	10,494	-
WASPC Traffic Safety Equipment Grant	-	10,655	10,655	-
Washington Traffic Safety Commission (WTSC) School Zones	-	1,580	1,580	-
<b>Total</b>	<b>\$ 216</b>	<b>\$ 192,779</b>	<b>\$ 192,996</b>	<b>\$ -</b>

### **Fund 301 – Parks Capital CIP**

The Parks Capital Project Fund accounts for the receipts and disbursements related to the acquisition or construction of major park capital facilities with the exception of those facilities financed by proprietary and trust funds.

Capital Projects - Parks	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Unallocated	10,000	10,000	120,000	13,555	-	-	130,000	23,555
Springbrook Park Expansion - Phase II	276	276	56,450	55,450	50,000	30,924	6,726	24,802
Waughop Lake Trail <sup>1</sup>	-	-	25,000	25,000	50,000	25,592	(25,000)	(592)
Hary Todd Playground Replacement	-	-	193,550	-	-	-	193,550	-
Chambers Creek Trail Planning	-	-	-	-	-	-	-	-
Gateway	-	-	122,607	122,607	122,607	122,607	-	-
Fort Steilacoom Barn Removal	-	-	100,000	100,000	100,000	50,427	-	49,573
Springbrook Park Acquisition - Phase IV <sup>2</sup>	-	-	320,000	305,943	320,000	316,177	-	(10,234)
<b>Total</b>	<b>\$ 10,276</b>	<b>\$ 10,276</b>	<b>\$ 937,607</b>	<b>\$ 622,555</b>	<b>\$ 642,607</b>	<b>\$ 545,727</b>	<b>\$ 305,276</b>	<b>\$ 87,104</b>
Beginning Fund Balance, Jan 1 \$ 10,276								
Year-to-date Sources \$ 622,555								
Year-to-date Uses \$ 545,727								
Ending Fund Balance - Dec 31, 2015 \$ 87,104								

*Footnote - Explanation of Parks Capital Projects Negative Project Balances:*

1- Negative balance to be covered by 2016 Hotel/Motel funds.

2- Negative balance to be covered by 2016 REET funds.

## **Fund 302 – Transportation CIP**

The *Transportation Capital Projects Fund* accounts for receipts and disbursements related to acquisition, design, construction and any other related street capital project expenditures. Revenues supporting this fund's activities include: motor vehicle fuel tax; direct and indirect federal grants; state grants; transfers in from the Real Estate Excise Tax Fund; and Package 1 funding which includes contribution from General Fund, Community Development Block Grant, and the councilmanic \$20 vehicle licensing fees from the Transportation Benefit District Fund.

<b>Capital Projects - Transportation</b>	<b>Beginning Project Balance</b>		<b>Sources</b>		<b>Uses</b>		<b>Ending Project Balance</b>	
	<b>Budget</b>	<b>Actual</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>Budget</b>	<b>Actual</b>
Unallocated	50,000	61,815	29,168	56,926	-	-	79,168	118,742
Personnel, Engineering & Professional Svcs <sup>1</sup>	-	-	496,000	496,001	496,000	509,372	-	(13,372)
New LED Streetlights	-	-	75,000	75,000	75,000	12,170	-	62,830
Neighborhood Traffic Safety	-	-	25,000	25,000	25,000	20,416	-	4,584
Minor Capital	-	-	120,000	120,000	85,000	74,940	35,000	45,060
Chip Seal Program	-	-	400,000	400,000	400,000	344,214	-	55,786
96th St, 2-Way Left Turn & Signal Upgrade	-	-	26,888	68	-	68	26,888	0
Bridgeport Way - 83rd to 75th	(50,000)	(50,000)	4,160,000	3,484,173	4,160,000	3,280,377	(50,000)	153,796
Gravelly Lake Drive 100th to Bridgeport	-	-	332,505	174,300	310,000	161,556	22,505	12,744
So Tacoma Way SR512 to 96th	-	-	392,940	409,240	385,000	347,152	7,940	62,089
Madigan Access Improvements	-	-	2,918,050	1,992,004	2,800,000	1,873,591	118,050	118,413
Traffic Signal Upgrade Ph 4 <sup>2</sup>	-	-	762,000	752,486	762,000	769,129	-	(16,643)
Steilacoom Blvd Safety Project	-	-	377,275	332,327	150,000	105,338	227,275	226,989
Bridgeport Way - JBLM to I-5	-	-	88,659	167,544	90,434	116,197	(1,775)	51,347
So Tacoma Way Steilacoom Blvd to 88th	-	-	275,727	197,683	170,000	65,117	105,727	132,566
112th/111th Bridgeport Way to Kendrick <sup>3</sup>	-	-	35,000	41,369	35,000	47,099	-	(5,730)
Bridgeport Overlay PacHwy to 112th	-	-	410,000	411,412	410,000	391,465	-	19,947
Lakewood Dr. - 100th to Steilacoom Blvd	-	-	27,000	17,500	27,000	12,558	-	4,942
Steilacoom Blvd - Lkwd Dr to So Tac Way	-	-	805,000	814,684	805,000	794,723	-	19,961
Main St Overlay - GLD to 108th	-	-	245,500	248,327	245,500	248,327	-	-
59th Ave/100th St to Bridgeport Way	-	-	292,700	290,143	292,700	290,143	-	-
108th St/Main St to Bridgeport Way <sup>4</sup>	-	-	45,000	4,302	20,000	15,265	25,000	(10,963)
Lakewood Traffic Signal Upgrade Ph 5	-	-	300,000	105,506	257,415	42,280	42,585	63,226
Steilacoom Blvd - Farwest to Phillips	-	-	196,000	107,901	100,000	3,239	96,000	104,663
Safety Projects - Military Rd/112th	-	-	49,000	19,176	40,000	7,277	9,000	11,899
Safety Projects - Rdwy Safety @ 96th & 40th	-	-	20,000	8,633	15,000	1,273	5,000	7,360
Paths & Trails	-	-	10,045	10,143	-	-	10,045	10,143
San Francisco-Bridgeport to Addison	-	-	175,558	194,599	194,500	193,786	(18,942)	813
Custer/John Dower <sup>5</sup>	-	-	81,018	79,653	81,018	81,338	-	(1,685)
Portland Ave Traffic Calming (Camp Murray Mitig)	-	-	96,563	96,563	15,000	9,592	81,563	86,971
City-Wide Safety Improvements	-	-	8,500	8,500	8,500	7,628	-	872
100th & Lakewood Dr	-	-	71,536	71,535	20,000	9,811	51,536	61,724
LED Streetlight Retrofit	-	-	2,372,088	1,545,689	2,372,088	1,545,689	-	-
Safe Routes to Schools	-	(11,815)	11,816	11,815	-	-	11,816	-
Bridgeport Way I-5 Ramp to Pac Hwy	-	-	-	5,130	-	-	-	5,130
<b>Total</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 15,731,535</b>	<b>\$ 12,775,331</b>	<b>\$ 14,847,155</b>	<b>\$ 11,381,128</b>	<b>\$ 884,380</b>	<b>\$ 1,394,203</b>
Beginning Fund Balance, Jan 1 \$ -								
Year-to-date Sources \$ 12,775,331								
Year-to-date Uses \$ 11,381,128								
Ending Fund Balance - Dec 31, 2015 \$ 1,394,203								

**Footnote - Explanation of Transportation Capital Projects Negative Project Balances:**

1- Negative balance to be covered by 2016 budget.

2 - Submitted final project report, final reimbursement (amount uncertain) from WSDOT pending.

3 - Per Sound Transit agreement, bill once at project completion.

4 - Expenses prior to 7/20/2015 were ineligible for CDBG funding. Negative balance to be covered by 2016 REET funds.

5 - Project over budget by \$320 and WSDOT withheld \$1,365 of the state share of the contract, for a total balance of -\$1,685.

### **Fund 311 – Sewer CIP**

The Sewer Capital Project Fund accounts for the construction of a sewer system, which was donated to Pierce County.

The 2015 adopted capital project is for Woodbrook Sanitary Sewer Phase IV. This project would extend the existing sanitary sewer system which presently lies within 146<sup>th</sup> Street and stops 300 feet short of Woodbrook Drive. The project will extend the sewer line to Woodbrook Drive and then on Woodbrook Drive from 146<sup>th</sup> Street to 150<sup>th</sup> Street and then North on 150<sup>th</sup> Street westerly 800 feet from the Woodbrook intersection. In addition the project will extend sidesewer stubs to all properties fronting on the new sewer line. Lastly, as with the prior City sewer construction work within the Woodbrook area, the streets and storm drainage along the route will be totally reconstructed. Upon completion of this sewer project, the industrial zoned properties (120 acres) within the Woodbrook area will have sanitary sewer service available to them at their street frontage.

Once the sanitary sewer lines are constructed, the system will be turned over to Pierce County for operations and maintenance. Prior to properties connecting up to the sewer system, property owners will be subject to the City's sewer availability charges.

The funding source for this project includes: \$270,000 from fund balance; \$500,000 PWTFLL; and \$750,000 Pierce County grant. The debt service payment on the \$500,000 PWTFLL will begin in 2016 and is accounted for in the Fund 204 Sewer Project Debt Service Fund. Fund 312 Sanitary Sewer Connection Capital will begin receiving sewer availability charges in 2017 after the notice of availability goes out and the collections start coming in.

	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
<b>Capital Projects - Sewer Capital Projects</b>								
Unallocated	106,070	106,070	-	4	-	66,901	106,070	39,172
Woodbrook Sewer Extension Phase 2	-	-	1,520,000	987,810	1,520,000	717,180	-	270,630
<b>Total</b>	<b>\$ 106,070</b>	<b>\$ 106,070</b>	<b>\$ 1,520,000</b>	<b>\$ 987,814</b>	<b>\$ 1,520,000</b>	<b>\$ 784,081</b>	<b>\$ 106,070</b>	<b>\$ 309,802</b>
<div>Beginning Fund Balance, Jan 1 \$ 106,070</div> <div>Year-to-date Sources \$ 987,814</div> <div>Year-to-date Uses \$ 784,081</div> <div>Ending Fund Balance - Dec 31, 2015 \$ 309,802</div>								

### **Fund 312 – Sanitary Sewer Connection CIP**

The Sanitary Sewer Connection Capital Project Fund accounts for the revenues generated from the sewer availability charges (presently limited to those properties fronting on the sanitary sewer system funded and build by the City within the Woodbrook/Tillicum area), expenditures and transfers that are legally allowable for sewer availability charge fees, and for administrative expenses to maintain and operate the fund. Legally allowable expenses include public sanitary sewer improvement projects and based on Council's declaration under Resolution # 2006-31 side sewer service connections on private property which assures minimum flows within the Woodbrook/Tillicum sanitary sewer system are achieved and maintained.

	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
<b>Capital Projects - Sanitary Sewer Connection</b>								
Operations	683,903	683,903	297,000	249,616	35,000	20,036	945,903	913,482
<b>Total</b>	<b>\$ 683,903</b>	<b>\$ 683,903</b>	<b>\$ 297,000</b>	<b>\$ 249,616</b>	<b>\$ 35,000</b>	<b>\$ 20,036</b>	<b>\$ 945,903</b>	<b>\$ 913,482</b>
<div>Beginning Fund Balance, Jan 1 \$ 683,903</div> <div>Year-to-date Sources \$ 249,616</div> <div>Year-to-date Uses \$ 20,036</div> <div>Ending Fund Balance - Dec 31, 2015 \$ 913,482</div>								

## **Fund 401 – Surface Water Management Operations & CIP**

	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
<b>Capital Projects - Surface Water Mgmt</b>								
Operations	5,684,030	6,025,968	3,091,670	2,755,538	3,644,858	3,237,501	5,130,842	5,544,005
Outfall Water Quality Retrofits	47,935	48,560	143,803	117,754	191,738	166,313	-	0
Lower Clover Creek Fish Passage	113,638	28,951	-	-	113,638	28,951	-	-
Waughop Lake Management Plan	28,691	28,691	37,500	38,893	50,750	51,857	15,441	15,727
Permanent O&M Facility	526,948	269,072	-	268,989	526,948	538,062	-	-
Stormwater Source Control Study <sup>1</sup>	-	-	141,900	54,168	141,900	59,168	-	(5,000)
Moutain View Outfall Water Quality	240,000	240,000	-	-	15,000	27,089	225,000	212,911
Stormwater Pipe Repair Project	12,000	12,000	-	-	12,000	-	-	12,000
Outfall Retrofit	15,000	15,000	-	-	15,000	-	-	15,000
Storm Drain Replacement BPW to Steilacoom	200,000	200,000	-	-	200,000	193,194	-	6,806
<b>Total</b>	<b>\$ 6,868,242</b>	<b>\$ 6,868,242</b>	<b>\$ 3,414,873</b>	<b>\$ 3,235,341</b>	<b>\$ 4,911,832</b>	<b>\$ 4,302,134</b>	<b>\$ 5,371,283</b>	<b>\$ 5,801,449</b>
<div>Beginning Fund Balance, Jan 1 \$ 6,868,242</div> <div>Year-to-date Sources \$ 3,235,341</div> <div>Year-to-date Uses \$ 4,302,134</div> <div>Ending Fund Balance - Dec 31, 2015 \$ 5,801,449</div>								

*Footnote - Explanation of Surface Water Mgmt Capital Projects Negative Project Balances:*

1- Expenses incurred prior to contract start date will need to be covered by SWM user fees in 2016.

## **Debt Service**

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the value of all taxable property within the City. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City's assessed valuation. Prior to the passage of new legislation in 1994, the statutory limit on councilmanic (non-voted) debt for general government purposes was 0.75% of assessed valuation. Another 0.75% of councilmanic debt was available only for lease-purchase contracts (RCW 35.43.200). These two components have now been combined and can be used for any municipal purpose, including using the entire 1.5% for bonds. Therefore, the City's remaining debt capacity without voter approval is \$67.2M and an additional \$47.5M can be accessed with voter approval. The voter-approved capacity is generally referred to as unlimited tax general obligation debt, which requires 60% voter approval and the election must have a voter turnout of at least 40% of those who voted in the last State general election. With this vote, the voter approves additional property tax be levied above and beyond the constitutional and statutory caps on property tax.

In addition to this general purpose debt capacity, RCW 39.36.030(4) also allows voter approval of park facilities and utility bond issues, each limited to 2.5% of the City's assessed valuation. Therefore, legally the City can issue up to a total of 7.5% of the City's assessed valuation in bonds for \$352.1M. The tables below show the City's available debt capacity and outstanding debt as of December 31, 2015.

Computation of Limitation of Indebtedness As of December 31, 2015					
Description	General Purpose		Excess Levy Open Space & (voted)	Excess Levy Utility Purposes (voted)	Total Debt Capacity
	Councilmanic (Limited GO)	Excess Levy (with a vote)			
AV = \$4,748,231,614 (A) 1.50% 2.50%	\$ 71,223,474	\$ (71,223,474) \$ 118,705,790	\$ 118,705,790	\$ 118,705,790	\$ - \$ 356,117,371
Add: Cash on Hand for Redemption (B)	\$ -				\$ -
Less: Bonds Outstanding	\$ (4,034,374)	\$ -	\$ -	\$ -	\$ (4,034,374)
Remaining Debt Capacity	\$67,189,100	\$47,482,316	\$118,705,790	\$118,705,790	\$352,082,997
General Capacity (C)	<u>\$114,671,416</u>				
(A) Final 2014 Assessed Valuation					
(B) Debt Service Prefunding (the City currently does not prefund debt service)					
(C) Combined Total for Councilmanic and Excess Levy Capacities					

Summary of Outstanding Debt As of December 31, 2015								
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt	Average Annual Payment	Funding Source
2009 Limited Tax General Obligation Bonds (LTGO)	Police Facility	3/31/2009	12/1/2028	3.0 - 5.0%	\$ 2,719,507	\$ 1,995,000	\$ 210,000	General Fund
LOCAL Financing	LED Streetlight Retrofit	3/24/2015	12/1/2027	2.33%	\$ 1,460,000	\$ 1,460,000	\$ 156,000	General Fund
59th Avenue Promissory Note	Right-of-Way / Roadway in Lakewood	4/30/2005	4/30/2024	3.74%	\$ 1,071,000	\$ 579,374	\$ 77,000	General Fund
<b>Subtotal</b>					<b>\$ 5,250,507</b>	<b>\$ 4,034,374</b>	<b>\$ 443,000</b>	
PWTFL 04-691-PRE-132	American Lake Gardens/ Tillicum Sewer	7/7/2005	7/7/2024	1.00%	\$ 593,864	\$ 267,436	\$ 32,000	Assessments on all Lakewood Sewer Accounts
PWTFL 06-962-022	American Lake Gardens/ Tillicum Sewer	9/18/2006	9/18/2026	0.50%	\$ 5,000,000	\$ 3,239,303	\$ 305,000	Assessments on all Lakewood Sewer Accounts
PWTFL 08-951-025	American Lake Gardens/ Tillicum Sewer	3/1/2008	7/1/2028	0.50%	\$ 1,840,000	\$ 1,352,340	\$ 108,000	Assessments on all Lakewood Sewer Accounts
<b>Subtotal</b>					<b>\$ 7,433,864</b>	<b>\$ 4,859,079</b>	<b>\$ 445,000</b>	
Combined Local Improve District (CLID) 1101/1103	Street Improvements	12/1/2006	12/1/2026	3.75 - 4.65%	\$ 2,824,704	\$ 1,115,000	\$ 156,000	Assessment on Eight Property Owners
Local Improvement District (LID) 1108	Street Improvements	1/1/2008	12/1/2027	4.22 - 5.3%	\$ 880,000	\$ 408,121	\$ 57,000	Assessment on Single Business
<b>Subtotal</b>					<b>\$ 3,704,704</b>	<b>\$ 1,523,121</b>	<b>\$ 213,000</b>	
<b>Total</b>					<b>\$ 16,389,075</b>	<b>\$ 10,416,574</b>	<b>\$ 1,101,000</b>	

While the city has limited service requirements, there is one area that will deserve some attention in the coming years, compensated absences. Compensated absences are an unfunded liability comprised of all outstanding vacation pay and accrued compensatory time that is recorded as an expenditure when paid. This occurs when an employee is paid out for unused vacation or compensatory time when an employee leaves the City. The calculation is made on an annual basis. As of December 31, 2015, this unfunded liability totals \$2.3M.

Legacy Cost						
Group	December 31, 2014		December 31, 2015		Change from 2014	
	FTE	Total Liability	FTE	Total Liability	FTE	Total Liability
Non-Rep	33.00	305,990	34.00	\$ 355,420	1.00	\$ 49,430
AFSCME	92.93	615,618	84.43	\$ 506,632	(8.50)	\$ (108,986)
LPMG	5.00	98,533	4.00	\$ 91,183	(1.00)	\$ (7,350)
LPIG	93.00	1,192,564	93.00	\$ 1,378,671	-	\$ 186,107
Teamsters	5.00	16,421	4.00	\$ 21,464	(1.00)	\$ 5,043
<b>Total</b>	<b>228.93</b>	<b>2,229,126</b>	<b>219.43</b>	<b>\$ 2,353,370</b>	<b>(9.50)</b>	<b>\$ 124,244</b>
<b>Change From 2014</b>					<b>-4.1%</b>	<b>5.6%</b>

### Cash & Investments

The City currently maintains a majority of its cash in its bank account to earn earnings credit which offsets banking service fees. A portion of the cash is also invested in securities purchased in-house. The average portfolio yield is 0.42%, which is slightly below the average yield on the 6-month Treasury bill and above the Local Government Investment Pool (LGIP). As of December 31, 2015, the total invested balance is \$14.8M.

Investment Schedule December 31, 2015						
Type	Settlement Date	Interest Payments	Par Amount	Investment Cost	Maturity Date	Yield to Maturity
Agency - Federal National Mortgage Association	8/20/2013	\$ 10,000	\$ 1,000,000	\$ 987,129	11/28/2016	0.99%
In-House Investments Average Maturity (in # of days) & Yield					333	0.99%
Average Yield of 6 Month Treasury Bill						0.50%
Local Government Investment Pool (in # of days)		\$ 4,803		\$ 13,834,803	1	0.26%
Average Portfolio Maturity & Yield					333	0.42%
<b>Total Investments</b>		<b>\$ 14,803</b>	<b>\$ 1,000,000</b>	<b>\$ 14,821,932</b>		



## By Fund Summary

The following table provides a summary of each fund's activity as of December 31, 2015.

Fund #/Fund Name	Beginning Fund Balance 1/1/2015	2015 Annual		Revenue Over/(Under)	Ending Fund Balance 12/31/2015	Cash & Invest Balance 12/31/2015
		Revenues *	Expenditures **	Expenditures		
<b>Total All Funds</b>	<b>\$ 21,059,959</b>	<b>\$ 67,344,857</b>	<b>\$ 65,471,777</b>	<b>\$ 1,873,080</b>	<b>\$ 22,933,043</b>	<b>\$ 17,468,592</b>
<b>001 General Fund</b>	<b>\$ 4,532,693</b>	<b>\$ 36,104,439</b>	<b>\$ 34,788,272</b>	<b>\$ 1,316,167</b>	<b>\$ 5,848,859</b>	<b>\$ 2,043,548</b>
<b>1XX Special Revenue Funds</b>	<b>\$ 3,272,940</b>	<b>\$ 6,711,692</b>	<b>\$ 7,095,456</b>	<b>\$ (383,764)</b>	<b>\$ 2,889,177</b>	<b>\$ 2,586,469</b>
101 Street Operations & Maintenance	-	2,205,306	2,205,306	(0)	(0)	-
102 Real Estate Excise Tax	1,118,529	1,486,527	2,128,501	(641,975)	476,554	270,967
103 Transportation Benefit District	-	484,065	484,065	-	-	-
104 Hotel/Motel Lodging Tax	1,028,557	694,717	450,135	244,583	1,273,140	1,187,459
105 Property Abatement	261,771	37,559	150,000	(112,440)	149,331	131,589
106 Public Art	25,388	9,409	723	8,686	34,074	34,075
180 Narcotics Seizure	483,272	191,066	192,753	(1,687)	481,585	535,415
181 Felony Seizure	5,043	-	5,043	(5,043)	-	-
182 Federal Seizure	71,787	218,899	83,840	135,060	206,847	206,847
190 Grants	22,381	834,266	789,380	44,886	67,267	13,611
191 Neighborhood Stabilization Program	171,277	-	18,402	(18,402)	152,875	153,270
192 Office of Economic Adjustment Grant	84,719	357,097	394,313	(37,216)	47,503	53,236
195 Public Safety Grants	216	192,779	192,996	(216)	(0)	-
<b>2XX Debt Service Fund</b>	<b>\$ 1,043,703</b>	<b>\$ 1,639,984</b>	<b>\$ 1,187,852</b>	<b>\$ 452,131</b>	<b>\$ 1,495,833</b>	<b>\$ 1,495,834</b>
201 General Obligation Bond Debt Service	-	340,162	340,162	-	-	-
202 Local Improvement District Debt Service	1,051	607,217	123,871	483,345	484,396	484,396
204 Sewer Project Debt Service	650,854	689,902	723,819	(33,917)	616,937	616,937
251 Local Improvement District Guaranty	391,798	2,703	-	2,703	394,501	394,500
<b>3XX Capital Project Funds</b>	<b>\$ 800,250</b>	<b>\$ 14,635,312</b>	<b>\$ 12,730,971</b>	<b>\$ 1,904,341</b>	<b>\$ 2,704,594</b>	<b>\$ 1,137,420</b>
301 General Government CIP	10,277	622,555	545,726	76,829	87,105	116,238
302 Transportation CIP	-	12,775,331	11,381,128	1,394,203	1,394,204	-
311 Sewer Project CIP	106,070	987,810	784,081	203,729	309,801	101,040
312 Sanitary Sewer Connection	683,903	249,616	20,036	229,579	913,483	920,142
<b>4XX Enterprise Funds</b>	<b>\$ 6,868,242</b>	<b>\$ 3,235,341</b>	<b>\$ 4,302,134</b>	<b>\$ (1,066,793)</b>	<b>\$ 5,801,450</b>	<b>\$ 5,873,820</b>
401 Surface Water Management	6,868,242	3,235,341	4,302,134	(1,066,793)	5,801,449	5,873,820
<b>5XX Internal Service Funds</b>	<b>\$ 4,542,131</b>	<b>\$ 5,018,090</b>	<b>\$ 5,367,092</b>	<b>\$ (349,002)</b>	<b>\$ 4,193,129</b>	<b>\$ 4,331,502</b>
501 Vehicle & Equipment Replacement	4,095,975	1,583,118	1,994,156	(411,038)	3,684,937	3,708,404
502 City Hall Facility Services	446,156	730,071	728,981	1,090	447,248	482,338
503 Information Technology	-	1,378,901	1,317,954	60,946	60,946	140,759
504 Risk Management	-	1,326,001	1,326,001	-	-	-

\* Revenues includes all sources, ongoing and one-time.

\*\* Expenditures includes all uses, ongoing and one-time.



	2013	2014	2015	
	Annual Actual	Annual Actual	Annual Budget	Annual Actual
<b>(001) GENERAL FUND</b>				
<i>REVENUES:</i>				
<b>Taxes</b>	<b>\$24,731,848</b>	<b>\$25,056,768</b>	<b>\$25,271,200</b>	<b>\$25,902,341</b>
Property Tax	6,295,819	6,468,617	6,565,600	6,563,936
Local Sales & Use Tax	8,140,449	8,272,877	8,472,400	8,707,904
Sales/Parks	458,373	481,690	490,100	515,202
Brokered Natural Gas Use Tax	30,120	79,394	30,000	33,661
Criminal Justice Sales Tax	824,003	863,463	880,700	926,884
Admissions Tax	641,151	654,011	667,100	656,410
Utility Tax	5,899,854	5,747,855	5,642,000	5,703,609
Leasehold Tax	8,027	6,457	16,000	22,800
Gambling Tax	2,434,051	2,482,403	2,507,300	2,771,934
<b>Franchise Fees</b>	<b>3,157,630</b>	<b>3,382,845</b>	<b>3,408,000</b>	<b>3,520,594</b>
Cable, Water, Sewer, Solid Waste	2,342,256	2,524,420	2,549,600	2,666,387
Tacoma Power	815,374	858,425	858,400	854,207
<b>Development Service Fees</b>	<b>863,469</b>	<b>1,096,893</b>	<b>973,450</b>	<b>1,002,837</b>
Building Permits	379,184	443,123	423,000	453,669
Other Building Permit Fees	118,595	100,147	105,000	98,058
Plan Review/Plan Check Fees	317,008	466,631	375,000	371,069
Other Zoning/Development Fees	48,682	86,993	70,450	80,040
<b>Licenses &amp; Permits</b>	<b>468,159</b>	<b>447,376</b>	<b>434,800</b>	<b>452,242</b>
Business License	279,070	270,375	260,000	248,339
Alarm Permits & Fees	157,742	135,883	134,000	164,363
Animal Licenses	31,346	41,118	40,800	39,540
<b>State Shared Revenues</b>	<b>1,044,464</b>	<b>1,146,708</b>	<b>1,102,400</b>	<b>1,108,785</b>
Sales Tax Mitigation	48,029	48,556	49,000	46,846
Criminal Justice	131,854	147,169	144,400	134,679
Criminal Justice High Crime	263,208	332,925	236,700	224,154
Liquor Excise Tax	77,675	99,953	161,100	191,738
Liquor Board Profits	523,698	518,105	511,200	511,368
<b>Intergovernmental</b>	<b>360,563</b>	<b>353,747</b>	<b>417,222</b>	<b>413,554</b>
Police FBI & Other Misc	36,912	37,607	21,752	13,334
Police-Animal Svcs-Steilacoom	11,642	10,586	13,000	12,173
Police-Animal Svcs-Dupont	26,868	20,554	27,000	27,954
Muni Court-University Place Contract	227,640	225,000	171,000	170,585
Muni Court-Town of Steilacoom Contract	7,500	10,000	99,350	99,276
Muni Court-City of Dupont	-	-	85,120	89,042
Administrative Services - Human Resources	-	-	-	1,190
Parks & Recreation	50,000	50,000	-	-

	2013	2014	2015	
	Actual	Annual Actual	Annual Budget	Annual Actual
<b>(001) GENERAL FUND-continued</b>				
<b>Charges for Services &amp; Fees</b>	<b>1,045,767</b>	<b>1,003,355</b>	<b>934,500</b>	<b>944,539</b>
Parks & Recreation Fees	234,548	234,414	252,500	231,151
Court Transport-University Place	13,915	11,220	-	-
Court Transport-Steilacoom	-	2,805	-	-
Police - Various Contracts	3,150	3,695	-	19,800
Police - Towing Impound Fees	77,300	49,300	40,000	37,000
Police - Extra Duty	471,746	398,599	400,000	363,353
Police - Western State Hospital Community Policing Program	239,009	288,027	231,000	286,537
Other	6,098	15,295	11,000	6,697
<b>Fines &amp; Forfeitures</b>	<b>2,342,639</b>	<b>2,123,056</b>	<b>2,224,600</b>	<b>2,003,162</b>
Municipal Court	1,514,628	1,384,894	1,444,100	1,282,219
Photo Infraction	793,105	704,211	750,000	699,028
Penalties & Interest - Taxes	34,907	33,952	30,500	21,915
<b>Miscellaneous/Interest/Other</b>	<b>79,673</b>	<b>106,097</b>	<b>43,600</b>	<b>95,720</b>
Interest Earnings	2,387	7,202	2,000	7,919
Miscellaneous/Other	77,286	98,895	41,600	87,801
<b>Interfund Transfers</b>	<b>298,060</b>	<b>313,060</b>	<b>284,700</b>	<b>284,700</b>
Transfers In - Fund 101 Street O&M	28,360	28,360	-	-
Transfer In - Fund 401 SWM Operations	269,700	284,700	284,700	284,700
<b>Subtotal Operating Revenues</b>	<b>\$34,392,273</b>	<b>\$35,029,905</b>	<b>\$35,094,472</b>	<b>\$35,728,474</b>
<b>% Revenue Change over Prior Year</b>	<b>2.67%</b>	<b>1.85%</b>	<b>0.18%</b>	<b>1.99%</b>
<i>EXPENDITURES:</i>				
<b>City Council</b>	<b>85,530</b>	<b>94,441</b>	<b>111,125</b>	<b>103,021</b>
Legislative	80,745	90,811	107,675	103,021
Sister City	4,784	3,631	3,450	-
<b>City Manager</b>	<b>419,386</b>	<b>528,918</b>	<b>602,764</b>	<b>601,322</b>
Executive	307,955	425,967	472,769	477,028
Governmental Relations	111,431	102,950	129,995	124,294
<b>Municipal Court</b>	<b>1,721,223</b>	<b>1,893,926</b>	<b>1,945,525</b>	<b>1,790,330</b>
Judicial Services	1,028,035	986,509	1,122,815	1,009,561
Professional Services	292,830	444,802	472,500	489,074
Probation & Detention	400,358	462,615	350,210	291,696
<b>Administrative Services</b>	<b>3,322,082</b>	<b>3,441,279</b>	<b>1,549,221</b>	<b>1,490,468</b>
Finance	1,194,573	1,148,980	1,054,871	979,952
Information Technology	851,501	869,656	-	-
Human Resources & Safety	490,739	493,076	494,350	510,516
Risk Management	785,270	929,567	-	-

	2013	2014	2015	
	Actual	Annual Actual	Annual Budget	Annual Actual
<b>(001) GENERAL FUND-continued</b>				
<b>Legal</b>	<b>1,249,512</b>	<b>1,272,057</b>	<b>1,756,597</b>	<b>1,634,745</b>
Legal (Civil & Criminal)	991,955	1,057,235		-
Civil Legal Services	-	-	867,773	823,942
Criminal Prosecution Services	-	-	458,060	397,917
City Clerk	124,783	133,536	286,765	283,737
Election	132,774	81,286	144,000	129,149
<b>Community &amp; Economic Development</b>	<b>2,219,754</b>	<b>2,068,245</b>	<b>2,101,997</b>	<b>1,876,796</b>
Code Enforcement	282,706	282,065	-	-
Planning	680,926	676,832	-	-
Current Planning	-	-	612,613	631,708
Advance Planning	-	-	383,003	233,089
Building	848,485	817,591	943,721	845,554
Economic Development	407,637	291,756	162,660	166,445
<b>Parks, Recreation &amp; Community Services</b>	<b>1,997,690</b>	<b>2,155,686</b>	<b>2,600,647</b>	<b>2,465,429</b>
Human Services	376,008	366,512	387,820	380,249
Administration	196,770	201,177	310,123	279,425
Recreation	346,398	301,182	383,320	378,728
Senior Services	200,651	207,557	204,690	205,028
Parks Facilities	459,913	481,251	560,379	601,638
Fort Steilacoom Park	417,950	443,644	527,790	476,101
Street Landscape Maintenance	-	154,363	226,524	144,261
<b>Police</b>	<b>19,844,706</b>	<b>19,600,949</b>	<b>22,038,807</b>	<b>21,595,504</b>
Command	1,887,065	1,804,138	4,412,684	3,843,299
Jail Service	883,655	693,896	638,060	700,814
Dispatch Services/SS911	2,440,224	2,027,605	2,111,410	2,112,715
Investigations	2,512,500	2,491,608	3,557,800	3,436,838
Patrol	6,553,810	6,722,494	6,878,869	6,918,555
Special Units	1,000,039	1,223,404	110,850	156,104
SWAT	106,189	107,997	73,710	81,170
Crime Prevention	848,470	757,439	911,480	819,654
Contracted Services (Extra Duty, offset by Revenue)	519,277	441,460	400,000	443,998
Community Safety Resource Team (CSRT)	394,263	321,782	407,430	393,837
Training	179,494	217,496	107,425	113,660
Traffic Policing	1,183,591	1,259,338	1,338,589	1,161,290
Property Room	309,188	299,386	290,210	264,470
Reimbursements	295,434	493,432	82,340	457,237
Emergency Management	4,464	14,407	19,590	18,773
Animal Control	280,929	308,667	308,360	298,364
Road & Street/Camera Enforcement	446,113	416,400	390,000	374,726

	2013	2014	2015	
	Actual	Annual Actual	Annual Budget	Annual Actual
<b>(001) GENERAL FUND-continued</b>				
<b>Property Management</b>	<b>861,916</b>	<b>825,724</b>	-	-
Facilities Maintenance	330,341	273,676	-	-
City Hall Facility	105,536	96,752	-	-
Law Enforcement Facilities	277,217	296,394	-	-
Parking Facilities/Light Rail	148,822	158,902	-	-
<b>Non-Departmental</b>	<b>510,760</b>	<b>483,741</b>	<b>506,956</b>	<b>507,564</b>
Commuter Trip Reduction	3,681	7,942	-	1,128
Fleet Management	945	1,844	-	-
Other (affects many departments)	185,893	147,701	131,290	131,274
Liquor/Pollution Control	34,334	38,496	-	-
Debt Service Payment	285,908	-	-	-
Transfer to Fund 105/190 Abatement Program	-	-	35,000	35,000
Transfer to Fund 201 GO Bond Debt Service	-	287,758	340,666	340,162
<b>Interfund Transfers</b>	<b>1,064,780</b>	<b>1,036,675</b>	<b>1,314,761</b>	<b>1,266,320</b>
Transfer to Fund 101 Street O&M	1,029,780	1,001,675	1,314,761	1,266,320
Transfer to Fund 102 Street Capital	35,000	35,000	-	-
<b>Contributions to Reserve Funds</b>	<b>920,300</b>	<b>920,300</b>	-	-
Contribution to Fund 501 Vehicle & Equip Reserves	920,300	920,300	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$34,217,638</b>	<b>\$34,321,939</b>	<b>\$34,528,399</b>	<b>\$33,331,499</b>
<b>% Expenditure Change over Prior Year</b>	<b>3.84%</b>	<b>0.30%</b>	<b>0.60%</b>	<b>-2.89%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$174,635</b>	<b>\$707,965</b>	<b>\$566,073</b>	<b>\$2,396,975</b>
<b>As a % of Operating Expenditures</b>	<b>0.51%</b>	<b>2.06%</b>	<b>1.64%</b>	<b>7.19%</b>
<i>OTHER FINANCING SOURCES:</i>				
<b>Grants, Donations/Contrib, 1-Time</b>	<b>695,838</b>	<b>299,991</b>	<b>281,616</b>	<b>335,163</b>
Contributions/Donations	39,773	47,889	48,000	52,306
Misc/Other	356,873	-	-	-
Proceeds from Sale of Assets/Capital Lease	-	-	-	1
Grants	299,192	252,102	233,616	282,856
<b>Transfers In</b>	<b>398,392</b>	<b>2,015,015</b>	<b>40,802</b>	<b>40,802</b>
Transfer In - Fund 180 Narcotics Seizure	-	14,061	-	-
Transfer In - Fund 181 Felony Seizure	-	85,939	-	-
Transfer In - Fund 190 Grants	-	840,056	-	-
Transfer In - Fund 251 LID Guaranty	-	-	-	-
Transfer In - Fund 301 General Governmental CIP	398,392	-	-	-
Transfer In - Fund 501 Fleet & Equipment	-	1,074,959	40,802	40,802
<b>Subtotal Other Financing Sources</b>	<b>\$1,094,230</b>	<b>\$2,315,006</b>	<b>\$322,418</b>	<b>\$375,965</b>

	2013	2014	2015	
	Actual	Annual Actual	Annual Budget	Annual Actual
<b>(001) GENERAL FUND-continued</b>				
<i>OTHER FINANCING USES:</i>				
<b>Capital &amp; Other 1-Time</b>	<b>1,295,389</b>	<b>973,111</b>	<b>767,547</b>	<b>570,544</b>
Municipal Court	34,039	51,459	84,786	51,350
City Council	-	5,264		-
City Manager	2,301	18,000	29,949	31,573
Administrative Services	999,976	285,692	17,420	3,992
Non-Departmental	36,000	-		-
Legal/Clerk	7,663	21,209	331,977	309,575
Community & Economic Development	101,673	338,966	129,201	59,524
Parks, Recreation & Community Services	79,034	9,725	40,647	1,294
Police	34,703	215,412	133,569	113,235
Public Works/Property Management	-	27,385	-	-
<b>Interfund Transfers</b>	<b>8,179</b>	<b>97,848</b>	<b>901,229</b>	<b>886,229</b>
Transfer Out - Fund 101 Street O&M	-	37,000	15,000	-
Transfer Out - Fund 102 Street Capital	3,826	-		-
Transfer Out - Fund 106 Public Art	2,000	-	-	-
Transfer Out - Fund 192 OEA Grant	-	50,000	50,000	50,000
Transfer Out - Fund 195 Police Grants	2,353	10,848	-	-
Transfer Out - Fund 301 General Govt'l/Parks CIP	-	-	146,729	146,729
Transfer Out - Fund 302 Transportation CIP	-	-	689,500	689,500
Transfer Out - Fund 501 Fleet & Equip Reserves	-	-	-	-
<b>Subtotal Other Financing Uses</b>	<b>\$1,303,568</b>	<b>\$1,070,959</b>	<b>\$1,668,776</b>	<b>\$1,456,773</b>
<b>Total Revenues and Other Sources</b>	<b>\$35,486,503</b>	<b>\$37,344,911</b>	<b>\$35,416,890</b>	<b>\$36,104,439</b>
<b>Total Expenditures and other Uses</b>	<b>\$35,521,206</b>	<b>\$35,392,899</b>	<b>\$36,197,175</b>	<b>\$34,788,272</b>
<b>Beginning Fund Balance:</b>	<b>\$2,615,308</b>	<b>\$2,580,681</b>	<b>\$4,532,693</b>	<b>\$4,532,693</b>
<b>Ending Fund Balance:</b>	<b>\$2,580,605</b>	<b>\$4,532,693</b>	<b>\$3,752,408</b>	<b>\$5,848,861</b>
Ending Fund Balance as a % of Gen/Street Operating Revenues	7.3%	12.6%	10.4%	16.0%
Reserve - Total Target 12% of Gen/Street Operating Revenues	\$4,237,447	\$4,316,235	\$4,317,009	\$4,317,009
2% Contingency Reserves	\$706,241	\$719,372	\$719,501	\$719,501
5% General Fund Reserves	\$1,765,603	\$1,798,431	\$1,798,754	\$1,798,754
5% Strategic Reserves	\$1,765,603	\$1,798,431	\$1,798,754	\$1,798,754
Unreserved / (12% Adopted Reserves Shortfall):	<b>(\$1,656,842)</b>	\$216,459	<b>(\$564,600)</b>	\$1,531,852

	2013	2014	2015	
	Actual	Annual Actual	Annual Budget	Annual Actual
<b>FUND 101 STREET OPERATIONS &amp; MAINTENANCE</b>				
<i>REVENUES:</i>				
Permits	60,733	84,653	28,000	56,942
Engineering Review Fees	300	1,303	300	1,050
Motor Vehicle Fuel Tax	858,750	852,760	852,300	861,723
Interest Earnings	5	2	-	-
<b>Subtotal Operating Revenues</b>	<b>\$ 919,788</b>	<b>\$ 938,717</b>	<b>\$ 880,600</b>	<b>\$ 919,715</b>
<i>EXPENDITURES:</i>				
Emergency Services	-	-	-	-
Street Lighting	491,047	490,880	402,924	470,847
Traffic Control Devices	569,775	548,874	418,060	442,137
Snow & Ice Response	38,209	28,643	15,850	10,103
Road & Street Preservation	982,697	969,480	1,343,527	1,246,351
Transfer Out - Fund 001 General Admin Support	28,360	28,360	-	-
Contribution to Fleet & Equipment Reserves	100	100	-	-
<b>Subtotal Operating Expenditures</b>	<b>\$ 2,110,188</b>	<b>\$ 2,066,337</b>	<b>\$ 2,180,361</b>	<b>\$ 2,169,439</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$ (1,190,400)</b>	<b>\$ (1,127,620)</b>	<b>\$ (1,299,761)</b>	<b>\$ (1,249,724)</b>
<i>OTHER FINANCING SOURCES:</i>				
Donations/Contributions	-	4,146	-	9,780
Proceeds from Sale of Assets/Capital Lease	93,944	(2,096)	-	2,288
Judgments, Settlements/Miscellaneous	14,341	16,205	-	2,143
Permits Deposits for Professional Services	-	-	-	5,060
Transfer In From General Fund	1,029,780	1,038,675	1,329,761	1,266,320
Transfer In - Fund 102 Street Capital	56,000	-	-	-
<b>Subtotal Other Financing Sources</b>	<b>\$ 1,194,066</b>	<b>\$ 1,056,931</b>	<b>\$ 1,329,761</b>	<b>\$ 1,285,591</b>
<i>OTHER FINANCING USES:</i>				
Grants/Other	76,589	12,280	-	5,060
Building, Vehicles, Equipment	-	-	15,000	3,703
Construction - Traffic Control	-	-	15,000	27,105
<b>Subtotal Other Financing Uses</b>	<b>\$ 76,589</b>	<b>\$ 12,280</b>	<b>\$ 30,000</b>	<b>\$ 35,867</b>
<b>Total Revenues and Other Sources</b>	<b>\$ 2,113,854</b>	<b>\$ 1,995,648</b>	<b>\$ 2,210,361</b>	<b>\$ 2,205,306</b>
<b>Total Expenditures and other Uses</b>	<b>\$ 2,186,777</b>	<b>\$ 2,078,617</b>	<b>\$ 2,210,361</b>	<b>\$ 2,205,306</b>
<b>Beginning Fund Balance:</b>	<b>\$ 155,892</b>	<b>\$ 82,969</b>	<b>\$ -</b>	<b>\$ (0)</b>
<b>Ending Fund Balance:</b>	<b>\$ 82,969</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ (0)</b>

	2013	2014	2015	
	Actual	Annual Actual	Annual Budget	Annual Actual
<b>FUND 102 REAL ESTATE EXCISE TAX (Street Capital Fund prior to 2015)</b>				
<i>REVENUES:</i>				
Utility Tax	-	-	-	-
Real Estate Excise Tax	1,151,297	1,100,298	1,200,000	1,486,450
Solid Waste Recycling Licenses & Permits	1,600	1,300	-	-
Motor Vehicle Fuel Tax	350,757	348,310	-	-
Engineering Services	9,144	475,145	-	-
Mitigation Fees	-	400,114	-	-
Interest Earnings	139	105	-	77
Grants	2,891,751	3,768,444	-	-
Donations/Contributions	234,253	10,837	-	-
Proceeds from Sale of Assets/Capital Lease	1,500	-	-	-
Judgments, Settlements/Miscellaneous	15	-	-	-
Transfer In From 001 General Fund	38,826	35,000	-	-
Transfer In - Fund 401 Surface Water Mgmt	108,004	44,890	-	-
<b>Total Revenue</b>	<b>\$ 4,787,286</b>	<b>\$ 6,184,443</b>	<b>\$ 1,200,000</b>	<b>\$ 1,486,527</b>
<i>EXPENDITURES:</i>				
Capital Projects	4,253,248	5,419,063	-	-
Transfer Out - Fund 101 Street O&M	56,000	-	-	-
Transfer Out - Fund 301 Parks CIP	-	-	85,878	85,878
Transfer Out - Fund 302 Transportation Capital	-	-	1,773,638	1,773,634
Transfer Out - Fund 401 Surface Water Mgmt	300,000	487,975	389,170	268,989
<b>Total Expenditures</b>	<b>\$ 4,609,248</b>	<b>\$ 5,907,038</b>	<b>\$ 2,248,686</b>	<b>\$ 2,128,501</b>
<b>Beginning Fund Balance:</b>	<b>\$ 663,085</b>	<b>\$ 841,124</b>	<b>\$ 1,118,529</b>	<b>\$ 1,118,529</b>
<b>Ending Fund Balance:</b>	<b>841,124</b>	<b>1,118,529</b>	<b>69,843</b>	<b>476,555</b>

	2013	2014	2015	
	Actual	Annual Actual	Annual Budget	Annual Actual
<b>FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT</b>				
<i>REVENUES:</i>				
\$20 Vehicle License Fee (net of fee)	-	-	572,000	484,016
Interest Earnings	-	-	-	49
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 572,000</b>	<b>\$ 484,065</b>
<i>EXPENDITURES:</i>				
WCIA Risk Assessment	-	-	2,500	2,500
Transfer to Fund 302 Transportation Capital	-	-	569,500	481,565
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 572,000</b>	<b>\$ 484,065</b>
<b>Beginning Fund Balance:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 104 HOTEL/MOTEL LODGING TAX				
REVENUES:				
Special Hotel/Motel Lodging Tax (5%)	383,578	399,904	482,143	494,141
Transient Rental income Tax (2%)	153,431	159,962	192,857	197,656
Interest Earnings	1,093	1,255	-	2,920
Total Revenues	\$ 538,102	\$ 561,121	\$ 675,000	\$ 694,717
EXPENDITURES:				
Administration	34,359	19,319	-	2,658
Lodging Tax Programs	506,186	448,620	416,850	412,477
Lodging Tax Programs-Transfer Out to Fund 301 Parks CIP	-	-	35,000	35,000
Total Expenditures	\$ 540,545	\$ 467,938	\$ 451,850	\$ 450,135
Beginning Fund Balance:	\$ 937,817	\$ 935,374	\$ 1,028,557	\$ 1,028,557
Ending Fund Balance:	\$ 935,374	\$ 1,028,557	\$ 1,251,707	\$ 1,273,140

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 105 PROPERTY ABATEMENT				
REVENUES:				
Abatement Charges	-	47,549	13,700	2,525
Interest Earnings	146	123	-	34
Judgments & Settlements	-	20,002	-	-
Transfer In - Fund 001 General	-	-	35,000	35,000
Total Revenues	\$ 146	\$ 67,674	\$ 48,700	\$ 37,559
EXPENDITURES:				
Abatement	16,902	44,074	310,471	150,000
Total Expenditures	\$ 16,902	\$ 44,074	\$ 310,471	\$ 150,000
Beginning Fund Balance:	\$ 254,927	\$ 238,171	\$ 261,771	\$ 261,771
Ending Fund Balance:	\$ 238,171	\$ 261,771	\$ -	\$ 149,331

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 106 PUBLIC ART				
REVENUES:				
Interest Earnings	-	10	-	9
Facilities Rental	10,000	13,500	10,000	9,000
Donations/Contributiosn	-	-	-	400
Transfer In - Fund 001 General	2,000	-	-	-
Total Revenues	\$ 12,000	\$ 13,510	\$ 10,000	\$ 9,409
EXPENDITURES:				
Arts Commission Programs	-	123	2,000	723
Public Art	-	-	-	-
Total Expenditures	\$ -	\$ 123	\$ 2,000	\$ 723
Beginning Fund Balance:	\$ -	\$ 12,001	\$ 25,388	\$ 25,388
Ending Fund Balance:	\$ 12,000	\$ 25,388	\$ 33,388	\$ 34,075

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
<b>FUND 180 NARCOTICS SEIZURE</b>				
<i>REVENUES:</i>				
Forfeitures	110,664	67,563	110,000	166,343
Grants	30,745	29,168	14,563	-
John School	-	-	-	23,281
Interest Earnings	844	686	-	1,443
Interfund Rent	3,500	-	-	-
Proceeds From Sale of Land	514,181	-	-	-
<b>Total Revenues</b>	<b>\$ 659,935</b>	<b>\$ 97,417</b>	<b>\$ 124,563</b>	<b>\$ 191,066</b>
<i>EXPENDITURES:</i>				
Investigations	165,290	283,413	333,113	192,753
Capital Purchases	124,268	94,845	-	-
Transfer Out - Fund 001 General	-	14,061	-	-
<b>Total Expenditures</b>	<b>\$ 289,558</b>	<b>\$ 392,319</b>	<b>\$ 333,113</b>	<b>\$ 192,753</b>
<b>Beginning Fund Balance:</b>	<b>\$ 407,797</b>	<b>\$ 778,174</b>	<b>\$ 483,272</b>	<b>\$ 483,272</b>
<b>Ending Fund Balance:</b>	<b>\$ 778,174</b>	<b>\$ 483,272</b>	<b>\$ 274,722</b>	<b>\$ 481,585</b>

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
<b>FUND 181 FELONY SEIZURE</b>				
<i>REVENUES:</i>				
Interest Earnings	117	289	-	-
Forfeitures	4,250	-	-	-
<b>Total Revenues</b>	<b>\$ 4,367</b>	<b>\$ 289</b>	<b>\$ -</b>	<b>\$ -</b>
<i>EXPENDITURES:</i>				
Investigations	9,166	10,968	5,044	5,044
Capital Purchases	49,108	-	-	-
Transfer to Fund 001 General	-	85,939	-	-
<b>Total Expenditures</b>	<b>\$ 58,274</b>	<b>\$ 96,907</b>	<b>\$ 5,044</b>	<b>\$ 5,044</b>
<b>Beginning Fund Balance:</b>	<b>\$ 155,569</b>	<b>\$ 101,662</b>	<b>\$ 5,044</b>	<b>\$ 5,044</b>
<b>Ending Fund Balance:</b>	<b>\$ 101,662</b>	<b>\$ 5,044</b>	<b>\$ -</b>	<b>\$ -</b>

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
<b>FUND 182 FEDERAL SEIZURE</b>				
<i>REVENUES:</i>				
Forfeitures	6,260	68,945	210,000	218,838
Interest Earnings	24	34	-	62
<b>Total Revenues</b>	<b>\$ 6,284</b>	<b>\$ 68,979</b>	<b>\$ 210,000</b>	<b>\$ 218,899</b>
<i>EXPENDITURES:</i>				
Crime Prevention	11,915	37,432	110,000	83,840
<b>Total Expenditures</b>	<b>\$ 11,915</b>	<b>\$ 37,432</b>	<b>\$ 110,000</b>	<b>\$ 83,840</b>
<b>Beginning Fund Balance:</b>	<b>\$ 45,871</b>	<b>\$ 40,240</b>	<b>\$ 71,787</b>	<b>\$ 71,787</b>
<b>Ending Fund Balance:</b>	<b>\$ 40,240</b>	<b>\$ 71,787</b>	<b>\$ 171,787</b>	<b>\$ 206,847</b>

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 190 CDBG/GRANTS				
REVENUES:				
Grants	841,130	1,074,353	2,173,052	817,012
Interest Earnings	565	1,404	1,245	1,004
Miscellaneous/Contributions	120	12,058	10,000	16,250
Transfer In - Fund 001 General	-	-	-	-
Total Revenues	\$ 841,815	\$ 1,087,814	\$ 2,184,297	\$ 834,266
EXPENDITURES:				
Grants & Contributions	850,269	1,066,645	1,594,828	626,266
Transfer Out - Fund 001 General	-	840,056	-	-
Transfer Out - Fund 302 Transportation	-	-	600,312	163,114
Total Expenditures	\$ 850,269	\$ 1,906,701	\$ 2,195,140	\$ 789,380
Beginning Fund Balance:	\$ 849,722	\$ 841,268	\$ 22,381	\$ 22,381
Ending Fund Balance:	\$ 841,268	\$ 22,381	\$ 11,538	\$ 67,267

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM				
REVENUES:				
Grant-NSP 1	34,679	154,043	-	-
Grant-NSP 3	165,095	96,032	-	-
Total Revenues	\$ 199,774	\$ 250,075	\$ -	\$ -
EXPENDITURES:				
Grant-NSP 1	34,679	154,111	171,277	18,402
Grant-NSP 3	163,526	96,032	-	-
Total Expenditures	\$ 198,205	\$ 250,142	\$ 171,277	\$ 18,402
Beginning Fund Balance:	\$ 169,776	\$ 171,345	\$ 171,277	\$ 171,277
Ending Fund Balance:	\$ 171,345	\$ 171,277	\$ -	\$ 152,875

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 192 OFFICE OF ECONOMIC ADJUSTMENT/SSMCP				
REVENUES:				
Grants	189,961	281,466	190,996	153,468
Partner Participation	30,000	133,250	154,070	153,629
Transfer In From Fund 001 General	-	50,000	50,000	50,000
Total Revenues	\$ 219,961	\$ 464,716	\$ 395,066	\$ 357,097
EXPENDITURES:				
OEA/SSMCP	223,826	408,649	437,096	394,313
Total Expenditures	\$ 223,826	\$ 408,649	\$ 437,096	\$ 394,313
Beginning Fund Balance:	\$ 32,517	\$ 28,652	\$ 84,719	\$ 84,719
Ending Fund Balance:	\$ 28,652	\$ 84,719	\$ 42,689	\$ 47,504

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 195 PUBLIC SAFETY GRANTS				
REVENUES:				
Grants	384,752	175,919	245,494	192,779
Transfer In - Fund 001 General	2,353	10,848	-	-
Total Revenues	\$ 387,105	\$ 186,767	\$ 245,494	\$ 192,779
EXPENDITURES:				
Grants	389,399	186,551	245,710	192,996
Total Expenditures	\$ 389,399	\$ 186,551	\$ 245,710	\$ 192,996
Beginning Fund Balance:	\$ 2,294	\$ -	\$ 216	\$ 216
Ending Fund Balance:	\$ -	\$ 216	\$ 0	\$ (0)

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE				
REVENUES:				
Transfer-In From Fund 001 General	-	287,758	340,659	340,162
Total Revenues	\$ -	\$ 287,758	\$ 340,659	\$ 340,162
EXPENDITURES:				
Principal & Interest - 59th Street	-	77,000	77,000	77,000
Principal & Interest - Police Station	-	210,758	212,183	212,183
Principal & Interest - LOCAL LED Streetlight	-	-	51,476	50,980
Total Expenditures	\$ -	\$ 287,758	\$ 340,659	\$ 340,162
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ -

	2013	2014	2015	
	Actual	Annual Actual	Annual Budget	Annual Actual
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE				
REVENUES:				
Interest	34	41	-	149
Assessments	294,341	284,860	631,027	607,068
Total Revenues	\$ 294,375	\$ 284,901	\$ 631,027	\$ 607,217
EXPENDITURES:				
Principal & Interest-Combined LID 1101/1103	213,296	201,846	525,541	50,541
Principal & Interest - LID 1108	84,925	82,153	73,330	73,330
Total Expenditures	\$ 298,221	\$ 283,999	\$ 598,871	\$ 123,871
Beginning Fund Balance:	\$ 3,995	\$ 149	\$ 1,051	\$ 1,051
Ending Fund Balance:	\$ 149	\$ 1,051	\$ 33,207	\$ 484,396

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 204 SEWER PROJECT DEBT SERVICE				
REVENUES:				
Sewer Charges	616,257	586,192	600,000	659,515
Interest Earnings	4,293	4,620	-	4,138
Sanitary Side Sewer Connection Home Loan Repayment	19,234	10,228	-	26,246
Total Revenues	\$ 639,784	\$ 601,039	\$ 600,000	\$ 689,899
EXPENDITURES:				
Principal & Interest				
PWTFL Debt Service (PW-04-691-PRE-132)	33,281	32,984	32,690	32,439
PWTFL Debt Service (PW-06-962-022)	315,096	313,623	312,150	310,679
PWTFL Debt Service (PW-08-951-025)	112,348	111,828	111,310	110,701
Transfer To Fund 311 Sewer Capital	-	-	270,000	270,000
Total Expenditures	\$ 460,725	\$ 458,435	\$ 726,150	\$ 723,819
Beginning Fund Balance:	\$ 329,190	\$ 508,250	\$ 650,854	\$ 650,854
Ending Fund Balance:	\$ 508,250	\$ 650,854	\$ 524,704	\$ 616,935

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE				
REVENUES:				
Interest Earnings	1,075	(60)	-	2,703
Total Revenues	\$ 1,075	\$ (60)	\$ -	\$ 2,703
EXPENDITURES:				
Transfer Out - Fund 001 General	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance:	\$ 390,783	\$ 391,858	\$ 391,798	\$ 391,798
Ending Fund Balance:	\$ 391,858	\$ 391,798	\$ 391,798	\$ 394,500

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 301 PARKS CAPITAL (General Gov't CIP Fund prior to 2015)				
REVENUES:				
Grants	-	-	285,000	270,943
Interest Earnings	276	1	-	5
Contributions/Donations	-	-	15,000	14,000
USGA/Verizon Fees	-	10,000	35,000	35,000
Proceeds from Sale of Land	-	-	300,000	-
Transfer In From Fund 001 General	-	-	146,729	146,729
Transfer In From Fund 102 REET	-	-	85,878	85,878
Transfer In From Fund 104 Hotel/Motel Lodging Tax	-	-	35,000	35,000
Transfer In From Fund 401 Surface Water Mgmt	-	-	35,000	35,000
Total Revenues	\$ 276	\$ 10,001	\$ 937,607	\$ 622,555
EXPENDITURES:				
Capital	-	-	642,607	545,726
Transfer to Fund 001 General Fund	398,392	-	-	-
Total Expenditures	\$ 398,392	\$ -	\$ 642,607	\$ 545,726
Beginning Fund Balance:	\$ 398,392	\$ 276	\$ 10,277	\$ 10,277
Ending Fund Balance:	\$ 276	\$ 10,277	\$ 305,277	\$ 87,105

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 302 TRANSPORATION CAPITAL PROJECT				
REVENUES:				
Motor Vehicle Excise Tax	-	-	340,000	375,289
Grants	-	-	9,191,966	6,564,595
Contributions from Utilities/Developers/Partners	-	-	288,317	139,672
LOCAL Financing	-	-	1,654,448	1,444,675
Proceeds from Sale of Asset/Street Vacation	-	-	155,000	154,225
Transfer In - Fund 001 General	-	-	689,500	689,500
Transfer In - Fund 102 REET	-	-	1,773,635	1,773,634
Transfer In - Fund 103 TBD	-	-	569,500	481,565
Transfer In - Fund 190 CDBG	-	-	158,812	163,114
Transfer In - Fund 401 SWM	-	-	930,117	989,061
Total Revenues	\$ -	\$ -	\$ 15,751,295	\$ 12,775,331
EXPENDITURES:				
Capital Projects	-	-	14,847,155	11,381,128
Total Expenditures	\$ -	\$ -	\$ 14,847,155	\$ 11,381,128
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ -	\$ 904,140	\$ 1,394,203

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 311 SEWER CAPITAL PROJECT				
REVENUES:				
Grants	-	-	750,000	538,515
Interest Earnings	153	304	-	4
Public Works Trust Fund Loan	-	-	500,000	179,295
Transfer In From Fund 204 Sewer Project Debt	-	-	270,000	270,000
Total Revenues	\$ 153	\$ 304	\$ 1,520,000	\$ 987,814
EXPENDITURES:				
Capital	63,947	20,443	1,520,000	784,081
Total Expenditures	\$ 63,947	\$ 20,443	\$ 1,520,000	\$ 784,081
Beginning Fund Balance:	\$ 190,002	\$ 126,208	\$ 106,070	\$ 106,070
Ending Fund Balance:	\$ 126,208	\$ 106,070	\$ 106,070	\$ 309,802

	2013	2014	2015	
	Actual	Annual Actual	Annual Budget	Annual Actual
FUND 312 SANITARY SEWER CONNECTION CAPITAL				
REVENUES:				
Sewer Availability Charge	378,932	194,839	297,000	246,640
Interest Earnings	489	725	-	1,849
Proceeds From Lien	4,196	746	-	1,127
Total Revenues	\$ 383,617	\$ 196,310	\$ 297,000	\$ 249,616
EXPENDITURES:				
Capital	44,795	32,218	35,000	20,036
Total Expenditures	\$ 44,795	\$ 32,218	\$ 35,000	\$ 20,036
Beginning Fund Balance:	\$ 180,989	\$ 519,811	\$ 683,903	\$ 683,903
Ending Fund Balance:	\$ 519,811	\$ 683,903	\$ 945,903	\$ 913,482

	2013	2014	2015	
	Actual	Annual Actual	Annual Budget	Annual Actual
FUND 401 SURFACE WATER MANAGEMENT				
REVENUES:				
Charges for Services & Fees	2,720,766	2,723,885	2,702,500	2,740,257
Interest Earnings	24,555	11,807	-	14,782
Subtotal Operating Revenues	\$ 2,745,321	\$ 2,735,692	\$ 2,702,500	\$ 2,755,038
% Revenue Change over Prior Year	-0.43%	-0.35%		
EXPENDITURES:				
Geographical Information Services	26,562	23,706	-	-
Storm Drainage	1,774,893	1,898,274	2,395,041	1,928,740
Transfer to Fund 001 General Admin Support	269,700	284,700	284,700	284,700
Contribution to Fleet & Equipment Reserves	17,750	17,750	-	-
Subtotal Operating Expenditures	\$ 2,088,905	\$ 2,224,430	\$ 2,679,741	\$ 2,213,440
% Expenditure Change over Prior Year	0.19%	6.49%		
OPERATING INCOME (LOSS)	\$ 656,416	\$ 511,262	\$ 22,759	\$ 541,598
As a % of Operating Expenditures	31.42%	22.98%	0.85%	24.47%
OTHER FINANCING SOURCES:				
Grants	913,296	276,528	323,203	210,814
Judgments, Settlements/Miscellaneous	320	9,437	-	500
Transfer In From Fund 102/302 Street Capital	300,000	487,975	389,170	268,989
Transfer In From Fund 190 Grant	-	31,237	-	-
Transfer In From Fund 501 Fleet & Equipment	-	-	-	-
Subtotal Other Financing Sources	\$ 1,213,617	\$ 805,177	\$ 712,373	\$ 480,303
OTHER FINANCING USES:				
Capital/Other	2,293,616	608,276	1,266,974	1,064,633
Transfer To Fund 102 Street Capital/REET	108,004	44,890	-	-
Transfer to Fund 301 Parks CIP	-	-	35,000	35,000
Transfer to Fund 302 Transportation Capital	-	-	930,117	989,061
Subtotal Other Financing Uses	\$ 2,401,620	\$ 653,166	\$ 2,232,091	\$ 2,088,694
Total Revenues and Other Sources	\$ 3,958,937	\$ 3,540,869	\$ 3,414,873	\$ 3,235,341
Total Expenditures and other Uses	\$ 4,490,525	\$ 2,877,596	\$ 4,911,832	\$ 4,302,134
Beginning Fund Balance:	\$ 6,736,556	\$ 6,204,969	\$ 6,868,242	\$ 6,868,242
Ending Fund Balance:	\$ 6,204,969	\$ 6,868,242	\$ 5,371,283	\$ 5,801,449
Ending Fund Balance as a % of Operating Exp	297.0%	308.8%	200.4%	262.1%
17% Operating Reserves	\$ 355,114	\$ 378,153	\$ 455,556	\$ 455,556
Unreserved / (17% Target Reserves Shortfall):	\$ 5,849,855	\$ 6,490,089	\$ 4,915,727	\$ 5,345,893



	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 501 FLEET & EQUIPMENT				
OPERATING REVENUES:				
M&O Revenue	-	-	918,220	629,749
Interest Earnings	15,576	8,573	-	1,530
Insurance Recovery	76,781	88,294	-	-
Total Revenues	\$ 92,356	\$ 96,868	\$ 918,220	\$ 631,279
OPERATING EXPENDITURES:				
Gasoline	-	-	523,400	304,709
Other Supplies	-	-	3,990	4,629
Repairs & Maintenance	-	-	376,830	313,456
Other Services & Charges	28	-	-	8,492
Total Expenditures	\$ 28	\$ -	\$ 904,220	\$ 631,285
Operating Revenue Over/(Under) Expenditures	\$ 92,329	\$ 96,868	\$ 14,000	\$ (6)
OTHER FINANCING SOURCES:				
Replacement Reserves Collections	938,150	938,150	1,069,020	883,141
Proceeds From Sale of Assets	17,213	64,135	39,875	68,698
Total Other Financing Sources	\$ 955,363	\$ 1,002,285	\$ 1,108,895	\$ 951,839
OTHER FINANCING USES:				
Fleet & Equipment New & Replacement	672,917	990,727	1,227,900	1,212,019
Transfer to Fund 001 General	-	1,074,959	40,802	40,802
Transfer to Fund 401 Surface Water Management	-	31,237	-	-
Transfer to Fund 502 Information Technology	-	-	110,050	110,050
Total Other Financing Uses	\$ -	\$ 2,096,923	\$ 1,378,752	\$ 1,362,871
Total Revenues	\$ 1,047,720	\$ 1,099,153	\$ 2,027,115	\$ 1,583,118
Total Expenditures	\$ 28	\$ 2,096,923	\$ 2,282,972	\$ 1,994,156
Beginning Fund Balance:	\$ 4,718,971	\$ 5,093,746	\$ 4,095,975	\$ 4,095,975
Ending Fund Balance:	\$ 5,766,663	\$ 4,095,975	\$ 3,840,118	\$ 3,684,937

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 502 PROPERTY MANAGEMENT (City Hall Services Fund prior to 2015)				
OPERATING REVENUES:				
M&O Revenue	-	-	748,805	727,437
Interest Earnings	722	703	-	2,634
Total Opeating Revenues	\$ 722	\$ 703	\$ 748,805	\$ 730,071
OPERATING EXPENDITURES:				
City Hall Facility	-	-	338,070	299,931
Police Station	-	-	226,020	207,098
Parking Facilities/Light Rail	-	-	177,990	154,520
Total Operating Expenditures	\$ -	\$ -	\$ 742,080	\$ 661,549
Operating Revenue Over/(Under) Expenditures	\$ 722	\$ 703	\$ 6,725	\$ 68,521
OTHER FINANCING USES:				
Capital/1-Time	-	7,389	229,505	67,432
Total Other Financing Uses	\$ -	\$ 7,389	\$ 229,505	\$ 67,432
Total Revenues	\$ 722	\$ 703	\$ 748,805	\$ 730,071
Total Expenditures	\$ -	\$ 7,389	\$ 971,585	\$ 728,981
Beginning Fund Balance:	\$ 452,120	\$ 452,842	\$ 446,156	\$ 446,156
Ending Fund Balance:	\$ 452,842	\$ 446,156	\$ 223,376	\$ 447,246

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 503 INFORMATION TECHNOLOGY				
REVENUES:				
M&O Revenue	-	-	1,067,356	1,007,671
Misc/Interest/Other	-	-	-	1,782
Total Operating Revenues	\$ -	\$ -	\$ 1,067,356	\$ 1,009,453
EXPENDITURES:				
Personnel	-	-	471,390	480,917
Supplies	-	-	74,950	106,740
Services & Charges	-	-	521,016	421,796
Total Operating Expenditures	\$ -	\$ -	\$ 1,067,356	\$ 1,009,453
Operating Revenue Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ 0
OTHER FINANCING SOURCES:				
Replacement Reserve Collection	-	-	-	20,000
Proceeds from Capital Lease	-	-	-	57,295
Capital Contribution/1-Time M&O	-	-	265,502	182,102
Transfer In From Fund 501 Fleet & Equipment	-	-	110,050	110,050
Total Other Financing Sources	\$ -	\$ -	\$ 375,552	\$ 369,447
OTHER FINANCING USES:				
One-Time/Capital	-	-	375,552	308,499
Total Other Financing Uses	\$ -	\$ -	\$ 375,552	\$ 308,499
Total Revenues	\$ -	\$ -	\$ 1,442,908	\$ 1,378,901
Total Expenditures	\$ -	\$ -	\$ 1,442,908	\$ 1,317,952
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ 60,948

	2013 Actual	2014	2015	
		Annual Actual	Annual Budget	Annual Actual
FUND 504 RISK MANAGEMENT				
REVENUES:				
M&O Revenue	-	-	1,431,170	1,250,345
AWC Retro Refund	-	-	20,239	23,878
Insurance Recoveries - 3rd Party	-	-	-	51,778
Total Revenues	\$ -	\$ -	\$ 1,451,409	\$ 1,326,001
EXPENDITURES:				
Safety Program	-	-	4,980	27
AWC Retro Program	-	-	24,000	44,239
WCIA Assessment	-	-	835,270	835,200
Claims/Judgments & Settlements	-	-	587,159	446,535
Total Expenditures	\$ -	\$ -	\$ 1,451,409	\$ 1,326,001
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ -

**City Council**

<b>Performance Measure</b>	<b>Target</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>
#of City Council retreats	2 times per year	1	0	1	1
# of ordinances adopted	< 20 per year	4	5	7	15
# of resolutions adopted	< 20 per year	10	9	8	11
# of City Council sponsored/supported events	20 per year	5 - MLK Celebration - Chili Cook Off - Municipal Court Tour - SBCT Training Day - McLane NW Tour	5 - Housing Forum - International Festival - Military Appreciation Day - Developers Forum - Lakewood Relay for Life	5 Farmers Market - SummerFest - Triathlon Asian Film Festival - Sept. 11th Ceremony	- 7 - Truck and Tractor Day - Make a Difference Day - Walk the Waughop - 2/2 SBCT Command Dinner - Christmas Tree Lighting Festival - Jingle Bell 5K - Volunteer Appreciation Breakfast

## City Manager

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Average # of items on study session agendas	< 6 items	3.8	4.5	4.3	7
# of posts (web, social media)	Average 16 per month	59	84	97	95
# of new social media followers - Facebook	Average 30 per month	28	31.3	55	58
# of new social media followers - Twitter	Average 40 per month	29	35	43	33
# of multimedia items produced - video	1 per month	1.3	1.7	2.7	2.3
# of multimedia items produced - photo gallery	5 per month	6	32	37	22
# of new community partners	5	2	1	2	1
# of presentations of State of the City	10	3	4	1	0

**Community and Economic Development**

Performance Measure	Target	Quarter 1		Quarter 2		Quarter 3		Quarter 4	
<b>Measure-CDBG</b>									
# of persons with new or improved access to public facility or infrastructure	4693	In Progress		1		4693		0	
# of persons with new or improved access to public service	142	14		5		0		200	
# of affordable rental units rehabilitated	38	0		0		0		38	
# of owner-occupied units rehabilitated	16	11		2		2		1	
# of new affordable housing units constructed	21	2		18		1		0	
# persons with access to affordable housing through fair housing activities	75	2		6		15		1	
# units assisted that are occupied by the elderly	tbd	8		2		4		2	
# of homebuyers receiving direct financial assistance through down payment assistance/closing costs	3	0		0		1			
# of jobs created*	20	0		0		0		0	
\$ program income received (CDBG & NSP)	tbd	\$13,697		\$28,682		\$47,675		\$19,259	
<b>Measure- Economic Development</b>									
\$ investment created through economic dev efforts	\$80,000,000	\$40,055,838		\$35,311,365		\$17,552,597		\$11,378,931	
# of business retention/expansion of interviews conducted	80	20		17		25		15	
# of new market rate, owner-occupied housing units constructed annually	40	7		21		9		3	
# of projects where permit assistance was provided	40	13		11		16		10	
# of special projects completed	50	28		21		24		27	
# of economic development inquiries received	200	72		58		41		48	
# of lodging contracts managed	16	16		16		16		16	
# of participant attending forums, focus groups, or special events	500	123		90		140		220	
<b>Measure- Building Permit</b>									
# of permits issued	tbd	265		372		363		330	
# of plan reviews performed	tbd	185		216		183		121	
# of inspections performed	tbd	991		1,232		1,267		1185	
<b>Measure- Advance Planning</b>									
Complete comprehensive plan update	12/31/2015	In Progress		In Progress		In Progress		YES!	
Process privately initiated amenments	2015/2016	1		1		1			
Code development - business licesing, cottage housing, zoning map changes (2), rental housing inspection program, critical areas and flood plain, low impact development regulations	12/31/2015	1 Completed; 5 in Progress		1 Completed; 5 in Progress		1 Completed; 5 in Progress		Critical Areas & Floodplain regulations were adopted.	
Complete visioning process	12/31/2015	In Progress		In Progress		Completed		N/A	
Complete Joint Land Use Study (JLUS)	12/31/2015	In Progress		In Progress		Completed		N/A	
Complete annual assignments - capital facilities plan update, tracking housing date, and prepare multi-family tax credit report	2015/2016	1 Completed; 1 Underway; 1 Not Started		1 Completed; 1 Underway; 1 Not Started		1 Completed; 1 Underway; 1 Not Started		Housing report was presented to the City Council; MFTE report submitted to state	
<b>Permit Type- Current Planning</b>	<b>Target # of Days</b>	<b>Total Permits</b>	<b>% w/in Target?</b>	<b>Total Permits</b>	<b>% w/in Target?</b>	<b>Total Permits</b>	<b>% w/in Target?</b>	<b>Total Permits</b>	<b>% w/in Target?</b>
Zoning Certification	30	16	100%	12	92%	6	75%	7	100%
Conditional use	120	0	n/a	0	n/a	1	100	1	100%
Administrative use	120	1	0%	1	100%	1	100%	2	100%
Preliminary plat	120	0	n/a	1	n/a	0	n/a	2	100%
Preliminary short plat	90	3	0%	6	100%	5	100%	1	100%
Sign permit	20	24	100%	21	100%	21	100%	21	100%
Site development permit	90	0	n/a	0	n/a	0	n/a	0	n/a
Shoreline permit	180	2	50%	2	100%	1	%	5	100%
<b>Permit Type</b>	<b>Target # of Days</b>	<b>Total Permits</b>	<b># w/in Target?</b>	<b>Total Permits</b>	<b>% w/in Target?</b>	<b>Total Permits</b>	<b>% w/in Target?</b>	<b>Total Permits</b>	<b>% w/in Target?</b>
New single family residential	30	7	100%	7	100%	9	100%	3	100%
Residential additions	30	5	100%	1	100%	8	100%	8	100%
New multi-family	30	0	n/a	0	n/a	0	n/a	0	N/A
New commercial buildings	30	6	100%	8	94%	5	100%	3	100%
Commercial tenant improvements - major (change of use)	30	6	100%	4	100%	7	100%		N/A
Commercial tenant improvements - minor	30	23	100%	38	100%	33	100%	21	100%

## Finance

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
<b>Type/Description- Finance</b>					
# of invoices paid annually	n/a	2032	2037	2120	1950
% of vendors paid within 30 days of invoice date <sup>(1)</sup>	95%	84.3%	82.3%	84.7%	85.9%
% of accounts receivable aged balances over 60 days versus annual billing	5%	0.38%	6.88%	0.49%	0.01%
GFOA Award Received for Current Year CAFR <sup>(2)</sup>	Yes	n/a	n/a	Yes	n/a
GFOA Award Received for Biennium's Budget Document <sup>(3)</sup>	Yes	n/a	n/a	Yes	n/a
Clean Audit <sup>(4)</sup>	Yes	n/a	Yes	n/a	n/a
Bond Rating Per Standard & Poor's <sup>(5)</sup>	AA	AA-	AA-	AA-	AA-
# of months cash reconciled within 15 days of month-end	12	0	0	3	3
# of months cash reconciled to the penny	12	3	3	3	3
Average working days to compile quarterly financial report	5	4	4	4	5

(1) Requires coordination with departments to ensure Accounts Payable receives invoices timely.

(2) Achieved GFOA's Award for Excellence in Financial Report for the City's FY 2013 CAFR and FY 2014 CAFR.

(3) Achieved GFOA's Distinguished Budget Award for the City's 2015/2016 Biennial Budget.

(4) Audit for FY 2014.

(5) Do not expect a bond rating review for another couple of years.

## Human Resources

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
<b>Measure- Human Resources</b>					
Negotiations: # of Collective Bargaining Agreements negotiated	4	0	0	0	0
Employee Turnover	<12%	9 / 4%	6 / 3%	2/1%	6 / 3%
Recruitment: # of positions requiring recruitment	n/a	11	7	6	10
Recruitment: # of job applications received	n/a	1,072	679	185	268
Recruitment: # of days on average, to complete external non-civil service recruitment	n/a	57	66	27	58
Recruitment: # of days on average, to create civil service eligibility lists	n/a	62	43	25	30
Recruitment: # of successful applicants still employed 12 months after hire date	24	22	5	6	2
Recruitment: % of successful applicants still employed 12 months after hire date	100%	92%	83%	99.5%	50.0%
Retention: # of FTE's filled jurisdiction wide	220	213	213	213	215.5
Performance Evaluations: # of evaluations completed on time, city-wide	58	15	34	11	14
<b>Measure- Risk Management</b>					
Review and update safety and risk management-related policies and procedures	22	1	0	0	0
Complete safety inspection of all city facilities	5	0	0	0	0
Workers Compensation: # of new on-the-job Accidents, Injuries or Illnesses claims	0	8	9	9	3
Workers Compensation: # of new fully commissioned officers on-the-job Accidents, Injuries or Illnesses claims	0	7	9	7	3
Workers Compensation: # of new claims per 100 jurisdiction FTE's	0	4.27	4.23	3.64	1.36
Workers Compensation: # of days absent due to new on-the-job Accident, Injury or Illness claims	0	76	29	55	25



## Information Technology

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
# of new systems implemented	n/a	5	5	2	2
# of users served	n/a	220	220	215	236
# of personal computers maintained	n/a	429	429	437	464
# of support calls received	n/a	1676	588	617	587
# of applications maintained	n/a	56	57	57	135
# of servers maintained (LAN/WAN)	n/a	30	79	79	81
# of phones operated and maintained	n/a	550	541	543	543
% of IT system up-time during normal business hours	100%	99%	100	100	99
% of communications up-time during normal business hours	100%	100%	100	100	100

**Police**

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
<b>Measure- Specialty Units</b>					
# of traffic stops		2862	1947	1334	1162
Successful property room audits		N/A	1	0	0
# of responses to animal complaints		585	778	827	615
# of captures by K9		5	8	8	5
# of detections of narcotics by K9		12	12	7	11
# of SWAT missions completed successfully		9	18	5	7
<b>Measure- Criminal Investigations</b>					
# of cases resolved with an arrest or referral for prosecution		69	38	44	78
# of open cases assigned per investigator/detective		6.67 avg	59.8	6.9	6.13
Quantity of drugs and property seized (\$ value)		5.3 lbs/ \$40, 618	10.8/ \$80,490	13.8lbs/ 433 MJ Plants /\$91/302	7.22lbs narcotics/ no mmj plants/ \$112,096
# of illegal operations interrupted		6	10	8	9
# of positive comments received from victims and prosecutors		25	26	15	5
<b>Measure- Patrol</b>					
# of arrests		475	501	485	647
# of self-initiated calls for service		6271	5999	5996	5403
# of minutes to respond to call for service		7.79/11.27*	5.97/11.26*	5.82/11.7*	9.65/13.13*
Top Priority calls: Average time from receipt to dispatch (in minutes)		1.64/5.56*	2.58/5.54*	2.64/5.86*	4.51/7.07*
Top Priority calls: Average time from dispatch to arrival on scene (in minutes)		4.33/5.71*	3.27/5.80*	3.18/5.84*	5.14/6.06*
Number of accidents involving fatalities		1	0	1	1
Moving violation citations issued (excluding DUIs)		2503	1553	1038	1483
DUI Arrests		34	25	37	43
<b>Measure- Professional Standards</b>					
Maintenance of staffing levels		1 promo, 1 demo & 3 hires.	1 retirement /1 new hire	1 promo, 2 new hire	Three promotions & one termination
% of officers meeting state requirements for annual training hours		100	100	100	10000%
# of training hours provided		1729.25	2321.25	3019.25	1,327
Successful WASPC accreditation		14-Nov			
# of legal updates disseminated to the department		One-3/2015	0	0	0
# of promotional and hiring processes completed		4	1	2	3
# of sustained investigations for performance-related policy violations		0	1	1	1
Police: Mental Health incidents		330	334	268	205
Total traffic accidents		282**	290**	303**	348**
Traffic accidents involving pedestrians		9	5	5	14
Traffic accidents involving bicycles		1	8	12	2
<b>Measure - CSRT</b>					
Total number of code enforcement complaints received	n/a	139	191	153	83
Average calendar days: Code complaint to first investigation	n/a	25	5	6	2
Total code enforcement cases initiated during the reporting period	n/a	170	168	142	78
Code enforcement cases resolved through voluntary compliance	n/a	120	109	48	29
Code enforcement cases resolved through forced compliance	n/a	1	1	0	1
Code enforcement: Average calendar days, Inspection to Forced Compliance	n/a	150	62	0	1
Code enforcement: Average calendar days, Inspection to Voluntary Compliance	n/a	31	15	19	3
<b>Measure- Code Enforcement</b>					
#of dangerous building abatements completed annually	15	8	4	3	1

\*Pri1/Pri2

\*\* Police Reports taken (463 calls to report accidents)

# Parks and Recreation

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
<b>Measure- Admin</b>					
# of sites maintained	9	11	11	11	11
<b>Measure- Human Services</b>					
Increase participation at Lakewood Community Collaboration Meetings	40 each month	47/66/44	44/53/28	0/0/36	44/0/39
# of human services contracts to effectively manage	25	28 executed	23 site visits	29 programs reviewed	27 continued funding
<b>Measure- Recreation</b>					
\$ vendor sales generated from Farmers Market	\$140,000	\$11,500	TBD ≈ \$130,000	\$135,000	N/A
\$ sponsorship, grants and in-kind service	\$150,000	7500	8000	\$50,000	\$31,085
# of unduplicated youth late-night program participants served	80	127	127	73	82
# of registered participants at SummerFEST Triathlon	200	46	159	202	N/A Began Registration for 2016
<b>Measure- Senior Center</b>					
# of unduplicated seniors served	1,400	800	720	780	1,024
\$ revenue generated from grants, fees, donations & in-kind support	\$80,000	22,700	\$14,560	\$15,909	\$24,700
# of volunteer hours	1,300	300	400	294	369
# of unduplicated participants at memory program	100	10	0	5	10 (Program is currently on hold)
<b>Measure- Park Facilities</b>					
# of acres of maintained turf	17	19	19	19	19
Boat Launch Revenue	50,000	\$9,430	\$28,564	\$26,079	\$1,789
# of reported injuries on playgrounds	0	1	0	0	0
<b>Measure- Fort Steilacoom</b>					
# of acres of open space to maintain	500	500	500	500	500
# of work-related injuries requiring time off	0	0	0	0	0
# of reported playground injuries	0	0	0	0	0
<b>Measure- Landscape</b>					
# of sites maintained	38	38	38	38	38
# of requests for services outside required maintenance	< 5 years	2	0	0	0
<b>Measure- Property Management</b>					
# of square feet of coverage per building maintenance employee	158,615	158,615	158,615	158,615	158,615
# of complaints about service provided	0	1	0	n/a	0
# of unscheduled system failures	0	2	2	1	0 (Boiler needed Service)
# of complaints about building cleanliness	0	2	3	n/a	3

**Public Works**

<b>Performance Measure</b>	<b>Target</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>
<b>Measure- Street Operations and Maintenance</b>					
# of reported potholes filled/repaired	<300	74	31	100	175
# of feed of ditch line cleaned	1000	150	0	0	0
# of storm ponds cleaned	11	10	10	0	0
# of tons of permanent patch placed	40	0	33.5	11	10
# of lane miles of crack sealing	>1	0	4	13.5	0
# of tons of illegal debris picked up disposed of	<30	15.94 Rev	6.63	13.25	24.50
Linear feet of pavement marking placed (stop bars, crosswalks, etc.)	>200	0	0	70	60
Lane miles of alleys graded and graveled	2	0	2,480 ft	0	0
Miles of gravel shoulder grading and rock replacement	>3	0	0	2,500 ft.	3,300ft
<b>Measure- Transportation Capital</b>					
# of traffic signals operated and maintained	77	77	77	77	77
# of City maintained street lights	1,982	1,982	1982	1982	1982
Annual transportation capital funds administered	\$11.8M	\$12.30	\$12.30	\$14.12	\$14.12
Amount of transportation grant funds awarded	\$2M	\$0	\$4.64	\$0.00	\$1.90
<b>Measure- Surface Water Management</b>					
# of City street curb miles swept	3,800	913	720	765	1,065
# of catch basins cleaned or inspected	3,100	1,554	1,400	0	614
# of hours of storm drain pipe video inspections recorded	800	364	339	94	144
# Linear feet of storm drain pipe cleaned	30,000	8,777	18,015	425	2,472
# of tons of sweeping and vector waste disposed of	2,700	729	717	495	128
# of gallons of vector liquid waste disposed of	50,000	46,050	47,900	9,400	13,800
# of businesses/properties inspected for SWM compliance	200	98	174	96	57
# of charity car wash permits issued	60	5	12	10	0
# of volunteer hours for water quality sampling	100	13	74	15	9
% maintain compliance with NPDES Municipal Stormwater permit	100%	100%	100%	100%	100%

Legal

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
# of days on average to review/process a contract	3	3.88	3.87	4	3.89
# of days on average for PRA response	30	20	20	30	27
Increase scope and extent of paperless discovery and electronic exchange of information with defense counsel, with goal being to reduce use of paper and related expenditures by 50%	50%	met	50%+	50%+	50%+
Manage contract prosecution agreements/contracts to maintain maximum coverage of regular weekly calendars (16/week), as well as trials within the allocated budget	100%	met	100%	100%	100%
Provide discovery within 14 calendar days of a request in 90% or more of the cases in which discovery is authorized/requested/required	90%	met	90%+	90%+	90%+
Respond to requests for legal advice/review as well as training (criminal law/criminal procedure generally) from Lakewood Police Department within 5 business days of request in 90% or more of the cases, with the goal being to remain in regular contact to triage issues and maximize delivery of law enforcement services with the most current training on criminal law/criminal procedure	90%	met	90%+	90%+	90%+
Review all Lakewood Police Department contracts within 5 business days of receipt in 90% or more of the matters, unless an expedited response is requested or necessary	90%	met	90%+	90%+	90%+
Make In Custody charging decisions within 8 hours of receipt of the report(s) in 90% or more of the cases	90%	met	100%	100%	100%
Review all felony In Custody NCF cases from Pierce County within 8 hours of receipt of the report(s) in 95% or more of the cases	95%	met	95%+	95%	95%
Renew and maintain on regular basis community liaisons with: (1) community partners responding to the needs of domestic violence and domestic violence victims; (2) community action groups involved with education and advocacy relating to DUI/Physical Control; and (C) Child Protective Services and Adult Protective Services to ensure continuity of information in those cases involving the most vulnerable members of our community	100%	met - all except DUI/impaired driving POC's	met - all except DUI/impaired driving POC's	Met all except DUI/Impaired Driving POC	Met all except DUI/Impaired Driving POC
Review for charging decision DV & Impaired Driving cases with 40 days of receipt of report; victim crimes within 60 days; non-specific victim crimes within 75 days (for all categories: met measurement in 95% of all cases)	30 days	90 days	DV - 38% within 40 days; All Other - 45% w/in 60 days; %50 w/in 75 days	DV - 93%; Impaired Driving - 73%; Victim Crimes - 84%; Non-Specific Victim Crimes - 88%	DV - 57%; Impaired Driving - 78%; Victim Crimes - 82%; Non-Specific Victim Crimes - 96%
Comply with the court rules regarding timeliness of all responsive pleadings (motions and appeals primarily) in 95% of the cases	95%	met	95%+	95%+	95%+

## Municipal Court

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
# of community group road tours	8	4	2	2	1
# of incidents with offenders involving risk management	0	0	0	0	0
# of work crew hours performed in lieu of jail		1120	1432	1008	656
Cost saved by using alternative sentencing		\$40,164	\$41,033	\$32,422	\$39,749
Cost saved from reduced number of court transports *	\$35,000	\$782	\$7,640	\$4,736	\$7,486

*\* The cost savings for transports is not a true picture of savings since Video wasn't up and running until March 2015.*

*Expect to see higher savings next quarter.*

*\* Both CCO's were at the Probation Academy in August (Quarter 3) resulting in \$2759 in overtime*