



To: Mayor and City Councilmembers
From: Tho Kraus, Assistant City Manager/Administrative Services
Through: John J. Caulfield, City Manager
Date: April 10, 2017
Subject: 2016 Quarterly Financial Report – 4th Quarter/Year-End

Introduction

The intent of the financial report is to provide an overview of activity in all funds through December 31, 2016, with more in depth discussion focused on the City's main operating funds, the General and Street Operations & Maintenance Funds.

Additionally, performance measures by department are included at the end of this report. The City continues its efforts in developing performance measures.

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. In 2016, the General Fund provided an annual subsidy of \$1.12M, which equates to roughly 59% of the Street O&M Fund revenues.

Revenues and other financing sources in 2016 total \$38.39M, which exceeds expenditures and other financing uses of \$36.26M, resulting in an increase in ending fund balance of \$2.12M.

Operating revenues in 2016 total \$37.80M, which exceeds operating expenditures of \$35.17M and results in an operating income of \$2.62M.

Major operating revenues that are up compared to 2016 year-end estimate include sales tax, police contracts, fines and forfeitures from camera enforcement, state shared revenues, gambling tax, franchise fees, criminal justice sales tax, parks sales tax and PW permits and fees.

Major operating revenues that are down compared to 2016 year-end estimate include fines & forfeitures from municipal court, parks and recreation fees, CED permits and fees, licenses & permits, utility tax and admissions tax.

All departments are under the 2016 year-end estimate. Detailed explanation of the operating expenditure variances is included later in this report.

General & Street O&MFunds Combined Summary	2015 Annual Actual	2016			2016 Actual vs 2015 Actual		2016 Actual vs 2016 YND Est	
		Annual Budget	YND Estimate	YTD Actual	Over / (Under)		Over / (Under)	
					\$ Chg	% Chg	\$ Chg	% Chg
REVENUES:								
Property Tax	\$ 6,563,936	\$ 6,639,000	\$ 6,644,634	\$ 6,642,052	78,116	1.2%	(2,582)	0.0%
Local Sales & Use Tax	8,707,904	8,601,900	8,750,000	9,178,807	470,903	5.4%	428,807	4.9%
Sales/Parks	515,202	499,900	515,000	546,303	31,100	6.0%	31,303	6.1%
Brokered Natural Gas Use Tax	33,661	30,000	30,000	28,301	(5,360)	-15.9%	(1,699)	-5.7%
Criminal Justice Sales Tax	926,884	898,300	945,000	982,505	55,620	6.0%	37,505	4.0%
Admissions Tax	656,410	680,400	610,000	600,842	(55,568)	-8.5%	(9,158)	-1.5%
Utility Tax	5,703,609	5,644,000	5,644,000	5,629,010	(74,599)	-1.3%	(14,990)	-0.3%
Leasehold Tax	22,800	8,000	12,000	10,103	(12,697)	-55.7%	(1,897)	-15.8%
Gambling Tax	2,771,934	2,532,300	2,599,000	2,711,471	(60,463)	-2.2%	112,471	4.3%
Franchise Fees	3,520,594	3,510,300	3,529,000	3,616,442	95,848	2.7%	87,442	2.5%
Development Service Fees (CED)	1,002,837	1,481,000	1,190,370	1,172,575	169,737	16.9%	(17,795)	-1.5%
Permits & Fees (PW)	57,992	28,300	97,000	120,045	62,053	107.0%	23,045	23.8%
License & Permits (BL, Alarm, Animal)	452,242	510,900	439,500	424,169	(28,073)	-6.2%	(15,331)	-3.5%
State Shared Revenues	1,970,508	2,038,600	2,070,919	2,214,621	244,113	12.4%	143,702	6.9%
Intergovernmental	413,554	401,025	406,025	412,866	(688)	-0.2%	6,841	1.7%
Parks & Recreation Fees	231,151	262,500	255,500	219,318	(11,832)	-5.1%	(36,182)	-14.2%
Police Contracts, including Extra Duty	706,691	716,000	716,000	967,778	261,087	36.9%	251,778	35.2%
Other Charges for Services	6,697	11,000	2,500	12,718	6,020	89.9%	10,218	408.7%
Fines & Forfeitures - Municipal Court	1,282,219	1,444,100	1,282,219	1,030,358	(251,861)	-19.6%	(251,861)	-19.6%
Fines & Forfeitures - Camera Enforcement	699,028	750,000	700,000	912,704	213,677	30.6%	212,704	30.4%
Miscellaneous/Interest/Other	117,636	74,150	70,150	78,070	(39,566)	-33.6%	7,920	11.3%
Interfund Transfers	284,700	284,700	284,700	284,700	-	0.0%	-	0.0%
Subtotal Operating Revenues	\$ 36,648,190	\$ 37,046,375	\$ 36,793,517	\$37,795,756	\$ 1,147,566	3.1%	\$ 1,002,239	2.7%
EXPENDITURES:								
City Council	103,021	136,290	136,290	131,839	28,818	28.0%	(4,451)	-3.3%
City Manager	601,322	632,066	630,832	627,631	26,309	4.4%	(3,201)	-0.5%
Municipal Court	1,790,330	2,046,213	2,128,783	1,945,305	154,975	8.7%	(183,478)	-8.6%
Administrative Services	1,490,468	1,628,158	1,623,004	1,520,888	30,421	2.0%	(102,116)	-6.3%
Legal	1,634,745	1,694,649	1,690,990	1,520,654	(114,091)	-7.0%	(170,336)	-10.1%
Community & Economic Development	1,876,796	1,942,264	1,935,268	1,875,902	(893)	0.0%	(59,366)	-3.1%
Parks, Recreation & Community Services	2,465,429	2,670,401	2,677,682	2,592,555	127,125	5.2%	(85,127)	-3.2%
Police	21,595,504	22,984,891	22,885,545	22,385,005	789,500	3.7%	(500,540)	-2.2%
Streets	2,169,439	2,148,193	2,172,804	2,027,370	(142,069)	-6.5%	(145,434)	-6.7%
Non-Departmental	132,402	131,290	131,290	122,398	(10,004)	-7.6%	(8,892)	-6.8%
Interfund Transfers	375,162	479,810	502,594	423,304	48,142	12.8%	(79,290)	-15.8%
Subtotal Operating Expenditures	\$ 34,234,619	\$ 36,494,225	\$ 36,515,082	\$35,172,852	938,233	2.7%	(1,342,230)	-3.7%
OPERATING INCOME (LOSS)	\$ 2,413,571	\$ 552,150	\$ 278,435	\$ 2,622,904	\$ 209,333	8.7%	\$ 2,344,470	842.0%
OTHER FINANCING SOURCES:								
Grants, Contrib, 1-Time Source	354,434	270,144	298,618	320,122	(34,312)	-9.7%	21,504	7.2%
Transfers In	40,802	270,000	270,000	270,000	229,198	561.7%	-	0.0%
Subtotal Other Financing Sources	\$ 395,236	\$ 540,144	\$ 568,618	\$ 590,122	\$ 194,886	49.3%	\$ 21,504	3.8%
OTHER FINANCING USES:								
Capital & Other 1-Time	606,411	781,994	781,994	488,243	(118,168)	-19.5%	(293,751)	-37.6%
Interfund Transfers	886,229	598,489	598,489	598,489	(287,740)	-32.5%	-	0.0%
Subtotal Other Financing Uses	\$ 1,492,640	\$ 1,380,483	\$ 1,380,483	\$ 1,086,732	\$ (405,908)	-27.2%	\$ (293,751)	-21.3%
Total Revenues and Other Sources	\$ 37,043,426	\$ 37,586,519	\$ 37,362,135	\$38,385,878	\$ 1,342,452	3.6%	\$ 1,023,744	2.7%
Total Expenditures and other Uses	\$ 35,727,259	\$ 37,874,708	\$ 37,895,565	\$36,259,584	\$ 532,325	1.5%	\$ (1,635,981)	-4.3%
Beginning Fund Balance:	\$ 4,532,693	\$5,848,860	\$5,848,860	\$ 5,848,860	\$ 1,316,167	29.0%	\$ -	0.0%
Ending Fund Balance:	\$ 5,848,860	\$ 5,560,671	\$ 5,315,430	\$ 7,975,155	\$ 2,126,294	36.4%	\$ 2,659,725	50.0%
Ending Fund Balance as a % of Oper Rev	16.0%	15.0%	14.4%	21.1%				
Reserve - Total Target 12% of Oper Rev:	\$ 4,397,783	\$ 4,445,565	\$ 4,415,222	\$ 4,535,491				
2% Contingency Reserves	\$ 732,964	\$ 740,928	\$ 735,870	\$ 755,915				
5% General Fund Reserves	\$ 1,832,409	\$ 1,852,319	\$ 1,839,676	\$ 1,889,788				
5% Strategic Reserves	\$ 1,832,409	\$ 1,852,319	\$ 1,839,676	\$ 1,889,788				
Undesignated/Reserved for 2017/18 Budget*	\$ 1,451,078	\$ 1,115,106	\$ 900,208	\$ 3,439,664				

* Undesignated/Reserved for 2017/18 Budget are one-time funds and per the city's financial policies may not be used for ongoing operations.

Operating Revenue Variance Analysis

2016 actual operating revenues of \$37.80M accounts for 102.7% of the annual year-end estimate and exceeds 2016 year-end estimate by \$1.00M or 2.7%.

General & Street O&MFunds Combined Summary	2015		2016			2016 Actual vs 2016 YND Est	
	Annual Actual	YTD Actual	Annual Budget	YND Estimate	YTD Actual	Over / (Under)	
						\$ Chg	% Chg
REVENUES:							
Local Sales & Use Tax	\$ 8,707,904	\$ 8,707,904	\$ 8,601,900	\$ 8,750,000	\$ 9,178,807	\$ 428,807	4.9%
Police Contracts, including Extra Duty	706,691	706,691	716,000	716,000	967,778	251,778	35.2%
Fines & Forfeitures - Camera Enforcement	699,028	699,028	750,000	700,000	912,704	212,704	30.4%
State Shared Revenues	1,970,508	1,970,508	2,038,600	2,070,919	2,214,621	143,702	6.9%
Gambling Tax	2,771,934	2,771,934	2,532,300	2,599,000	2,711,471	112,471	4.3%
Franchise Fees	3,520,594	3,520,594	3,510,300	3,529,000	3,616,442	87,442	2.5%
Criminal Justice Sales Tax	926,884	926,884	898,300	945,000	982,505	37,505	4.0%
Sales/Parks	515,202	515,202	499,900	515,000	546,303	31,303	6.1%
Permits & Fees (PW)	57,992	57,992	28,300	97,000	120,045	23,045	23.8%
Other Charges for Services	6,697	6,697	11,000	2,500	12,718	10,218	408.7%
Miscellaneous/Interest/Other	117,636	117,636	74,150	70,150	78,070	7,920	11.3%
Intergovernmental	413,554	413,554	401,025	406,025	412,866	6,841	1.7%
Interfund Transfers	284,700	284,700	284,700	284,700	284,700	-	0.0%
Brokered Natural Gas Use Tax	33,661	33,661	30,000	30,000	28,301	(1,699)	-5.7%
Leasehold Tax	22,800	22,800	8,000	12,000	10,103	(1,897)	-15.8%
Property Tax	6,563,936	6,563,936	6,639,000	6,644,634	6,642,052	(2,582)	0.0%
Admissions Tax	656,410	656,410	680,400	610,000	600,842	(9,158)	-1.5%
Utility Tax	5,703,609	5,703,609	5,644,000	5,644,000	5,629,010	(14,990)	-0.3%
License & Permits (BL, Alarm, Animal)	452,242	452,242	510,900	439,500	424,169	(15,331)	-3.5%
Development Service Fees (CED)	1,002,837	1,002,837	1,481,000	1,190,370	1,172,575	(17,795)	-1.5%
Parks & Recreation Fees	231,151	231,151	262,500	255,500	219,318	(36,182)	-14.2%
Fines & Forfeitures - Municipal Court	1,282,219	1,282,219	1,444,100	1,282,219	1,030,358	(251,861)	-19.6%
Subtotal Operating Revenues	\$ 36,648,190	\$ 36,648,190	\$ 37,046,375	\$ 36,793,517	\$37,795,756	\$ 1,002,239	2.7%

The following is a comparison of 2016 Actual with 2016 Year-End Estimate:

- *Local Sales & Use Tax:* The increase is due primarily to increases in services (restaurants, repairs & maintenance, professional, scientific, and technical services, and educational services), retail trade (motor vehicle and parts dealers, general merchandise stores, building material and garden equipment and supplies), government (non-classifiable establishments) construction, manufacturing, rental and leasing services.
- *Police Contracts, including Extra Duty:* The increase is due primarily to extra duty contracts, which is up \$252K or 35%. The revenue increase is offset by a corresponding increase in extra duty expenditures.
- *Fines & Forfeitures – Camera Enforcement:*
 - The decrease during first quarter is due primarily to the school zone cameras which were down due to moving the Steilacoom Boulevard camera down about a block last year which affected the number of tickets issued.
 - The increase during second quarter is due primarily to an increase in the activation times at the very busy re-positioned school zone location on Steilacoom Boulevard that now includes the new Four Heroes Elementary School. Reflex had the wrong school zone times and when it was fixed the zone went from 45 minutes twice a day to two hours twice a day. Also, the red light infractions increased quite a bit during the first months of this year, however, in May three red light cameras were down due to road construction projects, resulting in a decrease in vendor payments. School Zone Fixed Speed Violations: The start of the 2015-2016 school year started with the Steilacoom Blvd school zone down due to the change of location which resulted in low numbers 2015 September, October, November and December. The Steilacoom Blvd. zone went active on 11/12/2015 and the numbers were still low due to a Redflex infraction timing error. The error was corrected the end of February

2016 which caused an increase of infractions. That resulted in the large difference of late 2015 and the start of the 2016 – 2017 school year that started with no problems.

- The increase at year-end is due to all cameras being operational.
- *State Shared Revenues:* The increase is due primarily to criminal justice high crime, which is up \$139K or 59%, liquor excise tax, which is up \$9K or 3% and liquor profits, which is up \$9K or 2%. Sales tax mitigation is down \$4K or 8% and criminal justice is down \$4K or 3%.
- *Gambling Tax:* The increase is due to cardroom activity.
- *Franchise Fees:* The increase is due to an overall increase in franchise activity. Cable increased by \$21K or 2%, water increased by \$37K or 9%, sewer increased by \$21K or 2%, solid waste increased by \$4K or 1% and Tacoma Power increased by \$5K or 1%.
- *Criminal Justice Sales Tax:* The increase is due to an increase in sales tax collections countywide.
- *Parks Sales Tax:* The increase is due to an increase in sales tax collections countywide.
- *PW Permits & Fees:* The increase is due primarily to right-of-way permits, which is up \$16K or 25% and site development permits, which is up \$6K or 25%.
- *Other Charges for Services:* The increase is due primarily to police officer testing fees and photocopies.
- *Intergovernmental:* The increase is due primarily to increases in animal services contracts for Town of Steilacoom, which is up \$3K or 21% and City of DuPont, which is up \$1K or 5% contracts and South Sound 911 for background investigation services provide by the City's Police Department, which is up \$2K or 45%.
- *Admissions Tax:* Theatre activity is down.
- *Utility Tax:* Electricity is up \$17K or 1%, cable is up \$50K or 5%, natural gas is down \$37K or 6%, phone/cellular is down \$39K or 3%.
- *License & Permits:* Business license is up \$17K or 6%, alarm permits and fees are down \$30K or 22%, and animal license is down \$2K or 5%. Explanation of variances for alarm permits and fees are as follows:
 - 2nd quarter revenues are down due to staffing issues with the vendor resulting in June renewal billings not being processed until 3rd quarter;
 - 3rd quarter revenues are down due to a change in CAD code at SS911 that resulted in false alarms being unaccounted for as well as some officers were not closing alarms in CAD with the proper code which also led to unaccounted false alarms. These issues were corrected during 4th quarter.
- *CED Development Service Fees:* Building permits are up \$99K or 80%, plan review fees are down \$121K or 25%, and other zoning/development fees are up \$4K or 4%. There is a corresponding expenditure decrease of \$69K (for development services related divisions only) which more than offsets the revenue decrease of \$18K.
- *Parks & Recreation Fees:* Recreation is up \$6K or 15%, farmers market is up \$4K or 88%, senior center is down \$12K or 17%, park facilities is down \$15K or 20% and Fort Steilacoom Park is down \$19K or 33%. 2016 actual General Fund subsidy is \$1.17M or 42% recovery ratio, which is on target with 2016 year-end estimate.
- *Fines & Forfeitures – Municipal Court:* Civil infraction penalties is down \$141K or 19%, detention and correction services is down \$76K or 26%, administrative, filing, copies, forms and legal is down \$17K or 25%, criminal traffic misdemeanor fines is down \$10K or 29%. There is a corresponding expenditure decrease of \$184K to partially offset the total fines and forfeiture decrease of \$252K.

Operating Expenditure Variance Analysis

2016 actual operating expenditures of \$35.17M accounts for 96.3% of the annual year-end estimate and is under 2016 year-end estimate by \$1.34M or 3.7%.

General & Street O&M Funds Combined Summary	2015		2016			2016 Actual vs 2016 YND Est	
	Annual Actual	YTD Actual	Annual Budget	YND Estimate	YTD Actual	Over / (Under)	
						\$ Chg	% Chg
Police	21,595,504	21,599,596	22,984,891	22,885,545	22,385,005	(500,540)	-2.2%
Municipal Court	1,790,330	1,790,330	2,046,213	2,128,783	1,945,305	(183,478)	-8.6%
Legal	1,634,745	1,645,297	1,694,649	1,690,990	1,520,654	(170,336)	-10.1%
Streets	2,169,439	2,187,426	2,148,193	2,172,804	2,027,370	(145,434)	-6.7%
Administrative Services	1,490,468	1,533,664	1,628,158	1,623,004	1,520,888	(102,116)	-6.3%
Parks, Recreation & Community Services	2,465,429	2,474,038	2,670,401	2,677,682	2,592,555	(85,127)	-3.2%
Interfund Transfers	375,162	375,162	479,810	502,594	423,304	(79,290)	-15.8%
Community & Economic Development	1,876,796	1,876,796	1,942,264	1,935,268	1,875,902	(59,366)	-3.1%
Non-Departmental	132,402	91,390	131,290	131,290	122,398	(8,892)	-6.8%
City Council	103,021	103,021	136,290	136,290	131,839	(4,451)	-3.3%
City Manager	601,322	603,437	632,066	630,832	627,631	(3,201)	-0.5%
Subtotal Operating Expenditures	\$ 34,234,619	\$ 34,280,158	\$ 36,494,225	\$ 36,515,082	\$ 35,172,852	\$ (1,342,230)	-3.7%

The following is a comparison of 2016 Actual with 2016 Year-End Estimate:

- *Police:* The savings is due to: personnel (under by \$163K); services and charges (under by \$66K); intergovernmental (under by \$23K); and internal service charges (under by \$247K).
- *Municipal Court:* The savings is due to the following: personnel (under by \$142K); supplies (under by \$8K); alternative sentencing (under by \$28K); witness fees, jury fees and interpreter services (under by \$20K); internal service charges (under by \$8K), offset by increases in temporary clerical help (over by \$7K) and public defender (over by \$15K).
- *Legal:* The savings is due to primarily to the following: personnel cost savings from position vacancies (under by \$93K); professional services in the Civil Legal Services (under by \$41K); professional services in Criminal Prosecution (under by \$12K); election services (under by \$15K); and internal service charges (under by \$10K).
- *Street Operations and Maintenance:* The savings is due primarily to the following: personnel (under by \$209K); supplies (under by \$58K); offset by in utilities (over by \$126K due mainly to delayed street light savings).
- *Administrative Services:* The savings is due primarily to Finance as follows: personnel cost savings from position vacancies (under by \$121K); travel and training (under by \$4K) offset by increases in audit costs (\$3K) and personnel costs in Human Resources (over by \$21K).
- *Parks, Recreation & Community Services:* The savings is due to the following: personnel (under by \$119K); supplies (under by \$7K); intergovernmental (under by \$4K); farmers market (under by \$4K); offset by increases in services and charges (over by \$30K), summerFest (over by \$8K) and internal service charges (over by \$9K).
- *Interfund Transfers:* The savings is due to a decrease in transfer to Fund 201 GO Bond Debt Service (under by \$79K).
- *Community & Economic Development:* The savings is due primarily to personnel cost (under by \$104K) offset by increases in internal service charges (over by \$30K), supplies (over by \$4K) and other services and charges (over by \$3K).
- *Non-Departmental:* The savings is due primarily to postage (under by \$7K).

- *City Council:* The savings is due to salary and related payroll taxes (under by \$1K) and Sister City (under by \$3K).
- *City Manager:* The savings is due primarily to personnel.

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 2011 through 2016.

2011 Actual: Operating expenditures of \$35.21M is above operating revenues of \$33.30M, resulting in an operating loss of \$1.91M and the use of General Fund ending fund balance to cover operational expenditures.

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.

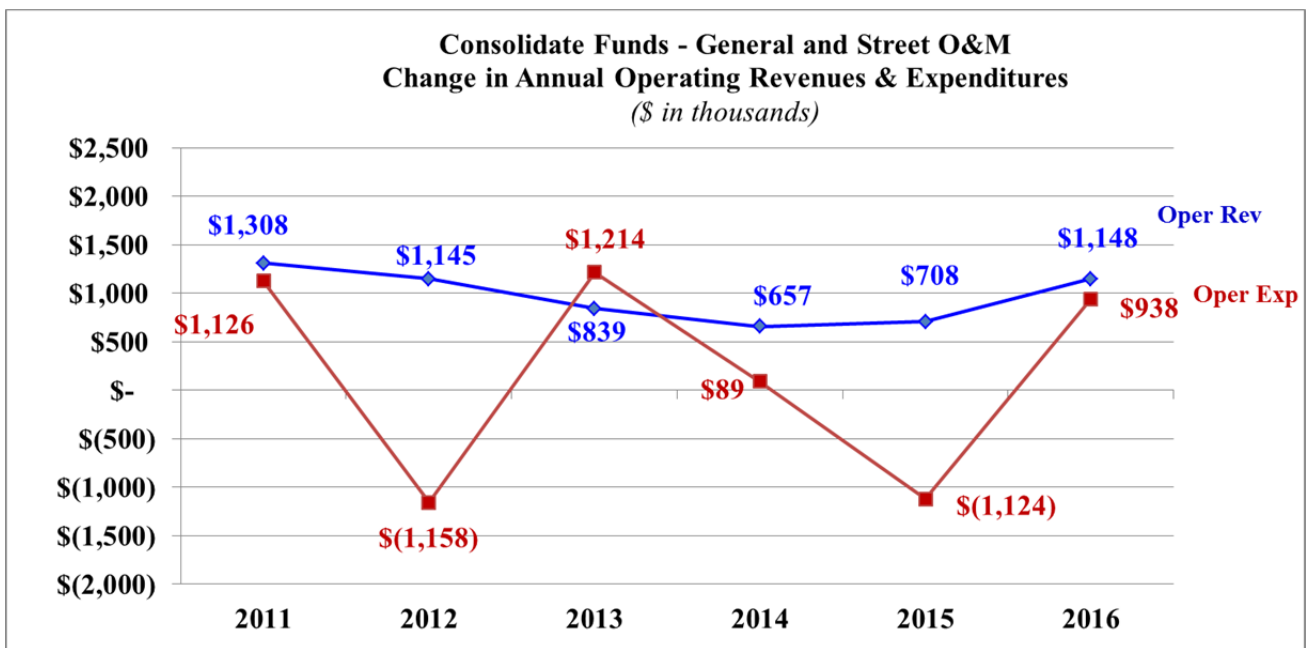
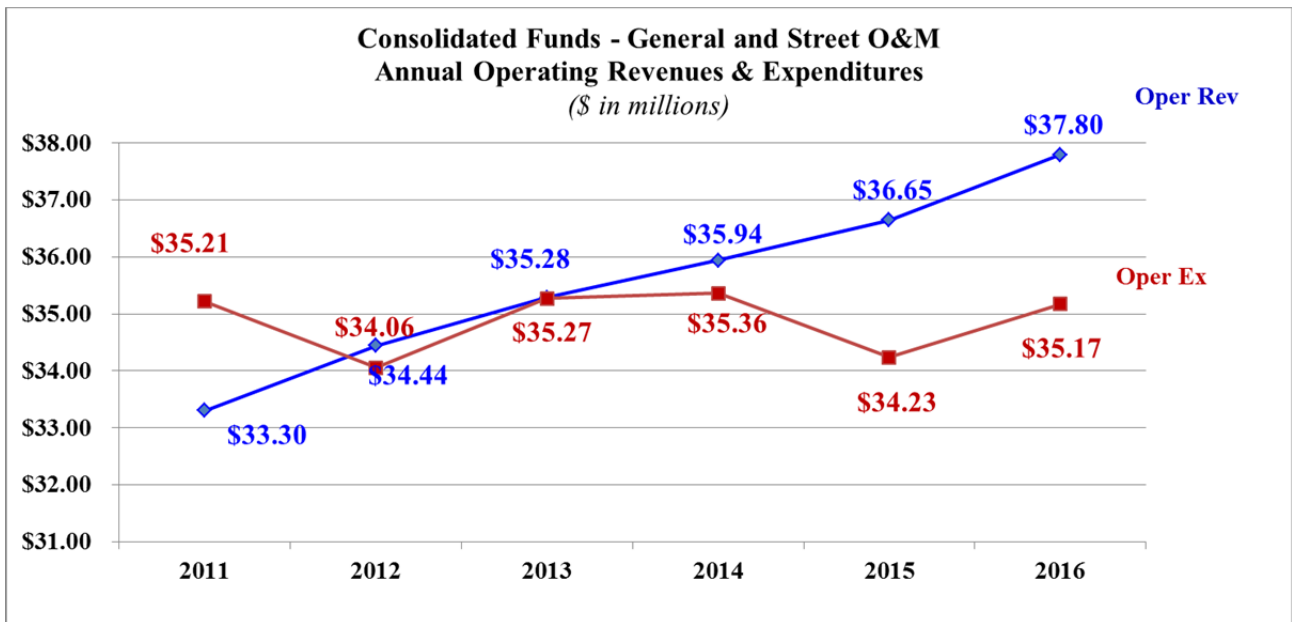
2014 Actual: Operating expenditures of \$35.36M is below operating revenue of \$35.94M, resulting in an operating income of \$582K due to increased revenues and expenditure savings.

2015 Actual: Operating expenditures of \$34.24M is below operating revenues of \$36.65M, resulting in an operating income of \$2.41M.

2016 Actual: Operating expenditures of \$35.17M is below operating revenues of \$37.80M, resulting in an operating income of \$2.62M.

Consolidates General & Street O&M Funds	2011 Annual Actual	2012 Annual Actual *	2013 Annual Actual	2014 Annual Actual	2015 Annual Actual	2016 Annual Actual
Operating Revenue	\$ 33,299,000	\$ 34,444,000	\$ 35,284,000	\$ 35,940,000	\$ 36,648,000	\$ 37,796,000
Operating Expenditures	\$ 35,214,000	\$ 34,056,000	\$ 35,270,000	\$ 35,358,000	\$ 34,235,000	\$ 35,173,000
Operating Income / (Loss)	(\$1,915,000)	\$388,000	\$14,000	\$582,000	\$2,413,000	\$2,622,000

* 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 \$4.54M. 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 through 2016 and will continue to be met with the proposed 2017 Carry Forward 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 \$756K.
- *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 \$1.89M.

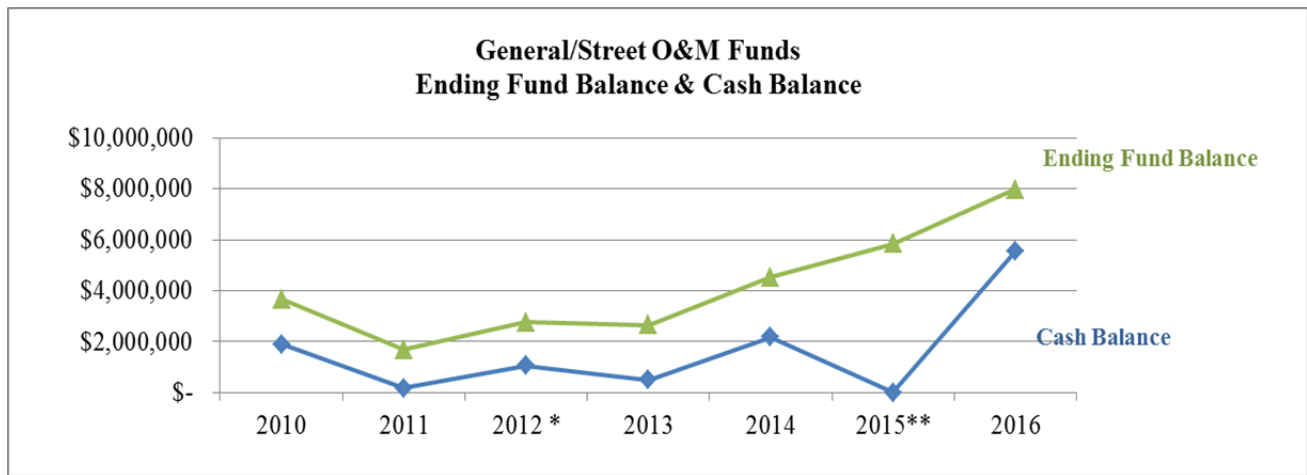
- *5% Strategic Reserves:* The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major unanticipated events. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to \$1.89M.

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**	5,848,860	2,043,548
2016	7,975,155	5,545,118

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

** Lower cash balance due to providing \$1.8M in short-term/temporary interfund loans.

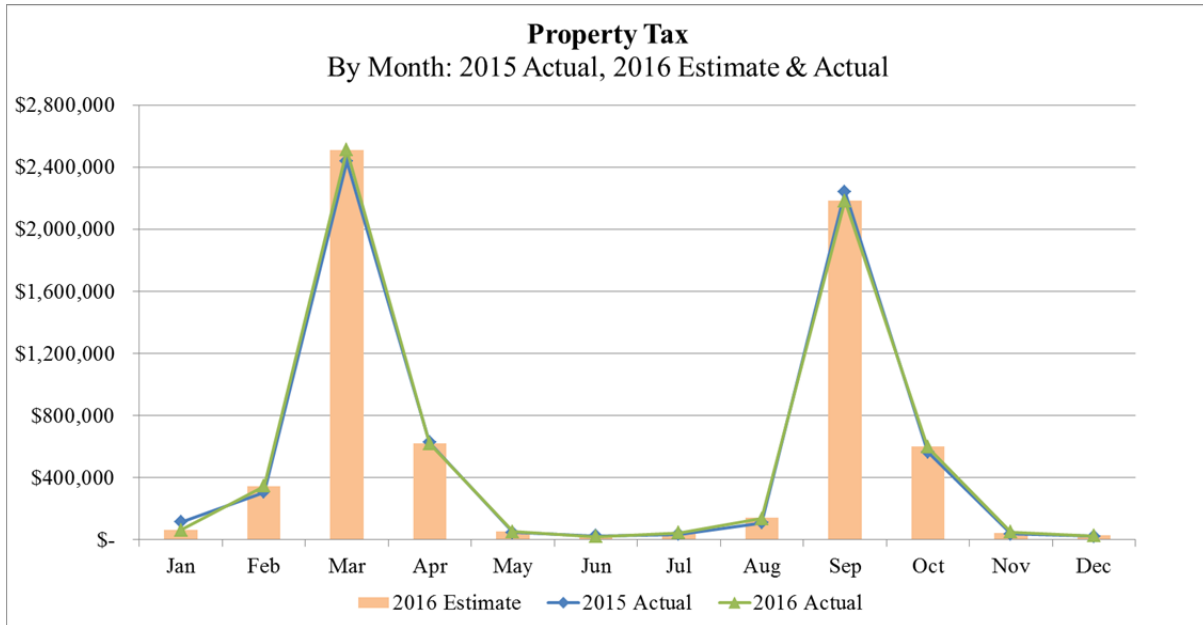


Property Tax

A property tax rate is placed on each piece of property within the City and is used for general governmental purpose. The rate is expressed in “dollars per \$1,000 assessed value (AV), and is a function of the property tax levy permitted by law and adopted by the City Council. In the City of Lakewood, as in other Washington cities, the maximum regular levy cannot exceed \$3.60, which includes the maximum regular levy of \$3.375 plus an additional \$0.225 per \$1,000 AV to provide for the Firemen’s Pension Fund. Property tax is assessed on land, buildings, and residential homes, and on inventory and improvements to commercial property.

Levy Rate Per \$1,000 Assessed Value			
Taxing District	2014	2015	2016
<i>City of Lakewood</i>	<i>1.43</i>	<i>1.38</i>	<i>1.34</i>
Emergency Medical Services	0.50	0.50	0.50
Flood Control	0.10	0.10	0.10
Pierce County	1.56	1.48	1.43
Port of Tacoma	0.18	0.18	0.18
Rural Library	0.50	0.50	0.50
School District	5.98	5.77	5.71
Washington State	2.53	2.39	2.23
West Pierce Fire District	3.26	3.17	3.08
Total Levy Rate	16.04	15.47	15.08

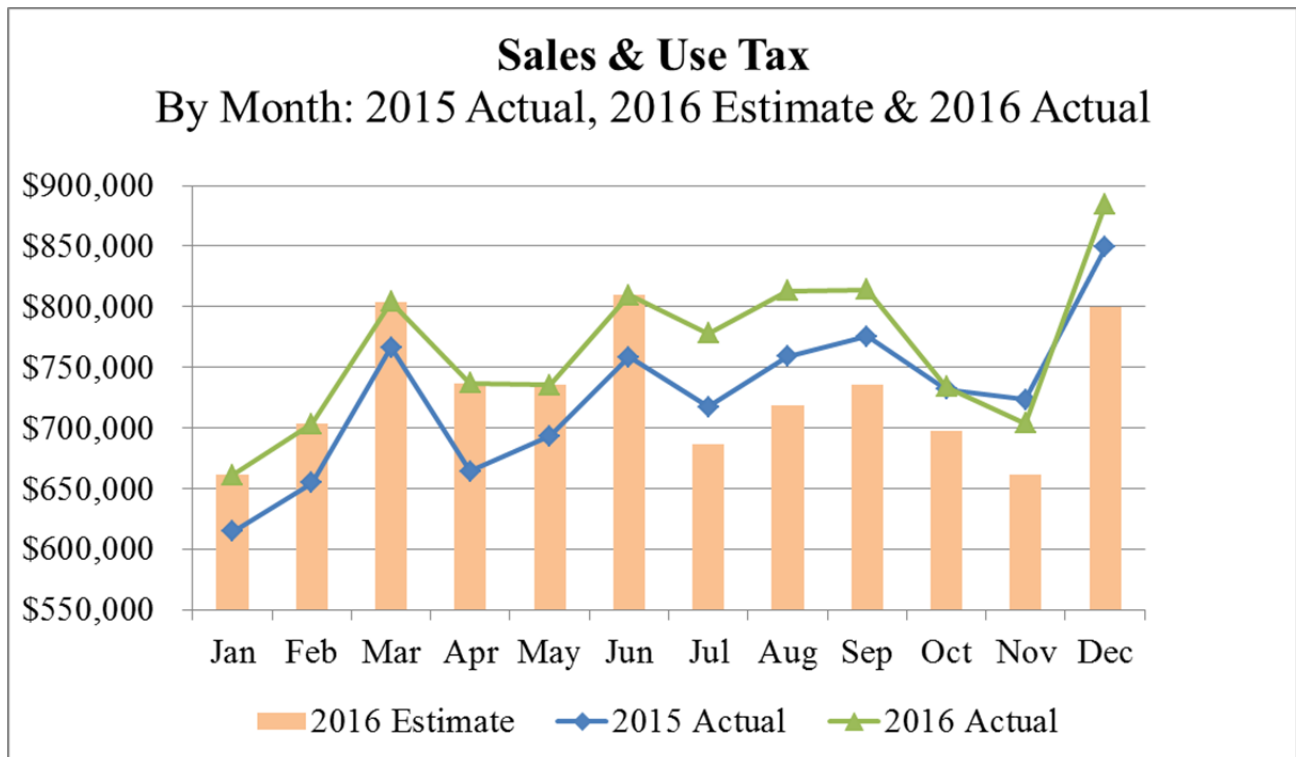
Property Tax								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 92,779	\$ 112,501	\$ 61,272	\$ 61,272	\$ (51,229)	-45.5%	\$ -	0.0%
Feb	403,847	305,599	345,389	345,389	39,790	13.0%	-	0.0%
Mar	2,183,114	2,438,323	2,513,626	2,513,626	75,303	3.1%	-	0.0%
Apr	742,622	627,210	618,469	618,469	(8,741)	-1.4%	-	0.0%
May	29,967	46,224	50,407	50,407	4,183	9.0%	-	0.0%
Jun	37,206	25,193	18,900	18,900	(6,293)	-25.0%	-	0.0%
Jul	41,335	34,382	42,971	42,971	8,589	25.0%	-	0.0%
Aug	122,038	108,696	140,120	135,849	27,153	25.0%	(4,271)	-3.0%
Sep	2,212,244	2,243,079	2,183,375	2,185,256	(57,823)	-2.6%	1,881	0.1%
Oct	516,222	564,021	601,460	596,531	32,510	5.8%	(4,929)	-0.8%
Nov	59,737	36,922	41,251	49,309	12,387	33.5%	8,058	19.5%
Dec	27,506	21,786	27,394	24,073	2,287	10.5%	(3,321)	-12.1%
Total Annual	\$6,468,618	\$6,563,936	\$6,644,634	\$6,642,052	\$ 78,116	1.2%	\$ (2,582)	0.0%
AV (in billions)	\$4.49	\$4.75	\$4.94	\$4.94				
Average Change (2011 - 2016):		1.4%						



Sales & Use Tax

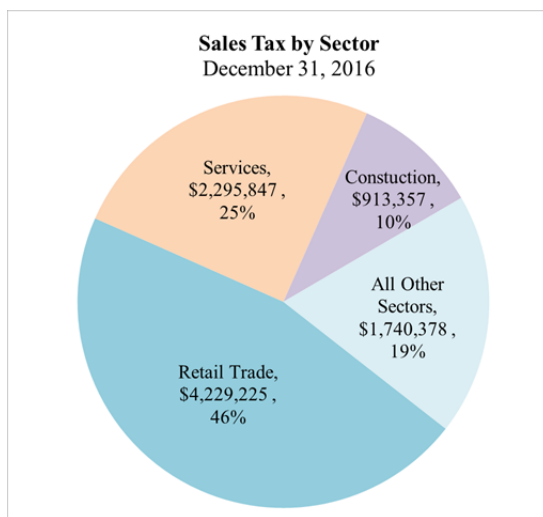
The City imposes a sales and use tax of 1% to fund general government programs. Of this total, 15% is provided to Pierce County per state law. The City imposes both the basic 0.5% and the optional 0.5% sales and use tax. This tax is imposed on personal and business purchases of tangible property. The retail sales tax is also assessed on some services such as repairs and construction. The City receives 1% of the 9.4% sales tax rate. Of the 1%, the City receives 0.84% (Pierce County receives 15% of the 1% and the State receives 1% of the 1% leaving 0.84% to the City).

Sales Tax								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 599,289	\$ 614,566	\$ 661,136	661,136	\$ 46,570	7.6%	\$ -	0.0%
Feb	660,758	654,875	703,570	703,570	48,695	7.4%	-	0.0%
Mar	715,740	766,272	804,184	804,184	37,912	4.9%	-	0.0%
Apr	646,843	664,313	736,790	736,790	72,477	10.9%	-	0.0%
May	710,434	693,085	735,682	735,682	42,597	6.1%	-	0.0%
Jun	720,391	758,519	809,398	809,398	50,879	6.7%	-	0.0%
Jul	657,370	717,600	686,474	778,285	60,685	8.5%	91,811	13.4%
Aug	718,471	758,879	718,229	813,168	54,290	7.2%	94,939	13.2%
Sep	763,993	775,685	735,585	814,188	38,503	5.0%	78,603	10.7%
Oct	684,774	731,898	697,340	733,795	1,897	0.3%	36,455	5.2%
Nov	619,521	723,183	661,735	703,895	(19,289)	-2.7%	42,159	6.4%
Dec	775,293	849,030	799,877	884,716	35,686	4.2%	84,839	10.6%
Annual Total	\$ 8,272,877	\$8,707,904	\$8,750,000	\$ 9,178,807	\$ 470,902	5.4%	\$ 428,806	4.9%
Annual Sales (in millions)	\$984.87	\$1,036.66	\$1,041.67	\$1,092.72				
Average Change (2011 - 2016):		3.9%						



Top 10 Taxpayers (Grouped by Sector)				
Sector	2015	2016	Over / (Under)	
			Change from 2015	
			\$	%
Motor Vehicle and Parts Dealer	391,436	445,098	53,662	13.7%
Building Material and Garden	206,446	220,825	14,379	7.0%
Food and Beverage Stores	87,265	90,894	3,629	4.2%
General Merchandise Stores	657,487	693,182	35,695	5.4%
Telecommunications	88,582	88,659	77	0.1%
Rental and Leasing Services	113,992	133,468	19,477	17.1%
Food Services, Drinking Places	82,742	83,354	612	0.7%
Government	20,345	94,895	74,550	366.4%
Total	\$ 1,648,295	\$ 1,850,375	\$ 202,080	12.3%

Retail trade, the largest economic sector, accounts for 46% 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 19%.



Sales & Use Tax by Sector				
Sector	Actual		Over / (Under)	
	Change from 2015		\$	%
	2015	2016		
Retail Trade	\$ 4,155,894	\$ 4,229,225	\$ 73,331	1.8%
Services	2,125,523	2,295,847	170,324	8.0%
Construction	884,017	913,357	29,340	3.3%
Wholesale Trade	397,701	395,763	(1,938)	-0.5%
Information	502,307	503,676	1,369	0.3%
Finance, Insurance, Real Estate	344,048	400,151	56,103	16.3%
Manufacturing	158,046	217,156	59,110	37.4%
Government	80,076	164,343	84,267	105.2%
Other	60,293	59,290	(1,003)	-1.7%
Total	\$ 8,707,904	\$ 9,178,807	\$ 470,902	5.4%

Retail Trade: Compared to year-to-date December 2015, the retail trade sector is up \$73K or 1.8%.

- Motor vehicle & parts dealers increased by \$54K or 5%
- Building Material & Garden Equipment and Supplies increased by \$33K or 10%
- General Merchandise Stores increased by \$50K or 6%
- Clothing & Clothing Accessories Stores decreased by \$39K or 15%
- Food & Beverage Stores decreased by \$24K or %

Services: Compared to year-to-date December 2015, the services sector is up \$170K or 8%.

- Food Services & Drinking Places increased by \$93K or 8%
- Repair & Maintenance increased by \$51K or 13%
- Professional, Scientific & Technical Services increased by \$30K or 32%
- Personal & Laundry Services increased by \$10K or 12%
- Amusement, Gambling and Recreation Services increased by \$8K or 8%
- Educational Services increased by \$14K or 39%
- Administrative and Support Services increased by \$3K or 2%
- Hospitals increased by \$3K or 12%
- Religious, Grantmaking, Civic increased by \$3K or 56%
- Accommodation decreased by \$44K or 50%

Construction: Compared to year-to-date December 2015, the construction sector is up \$29K or 3%.

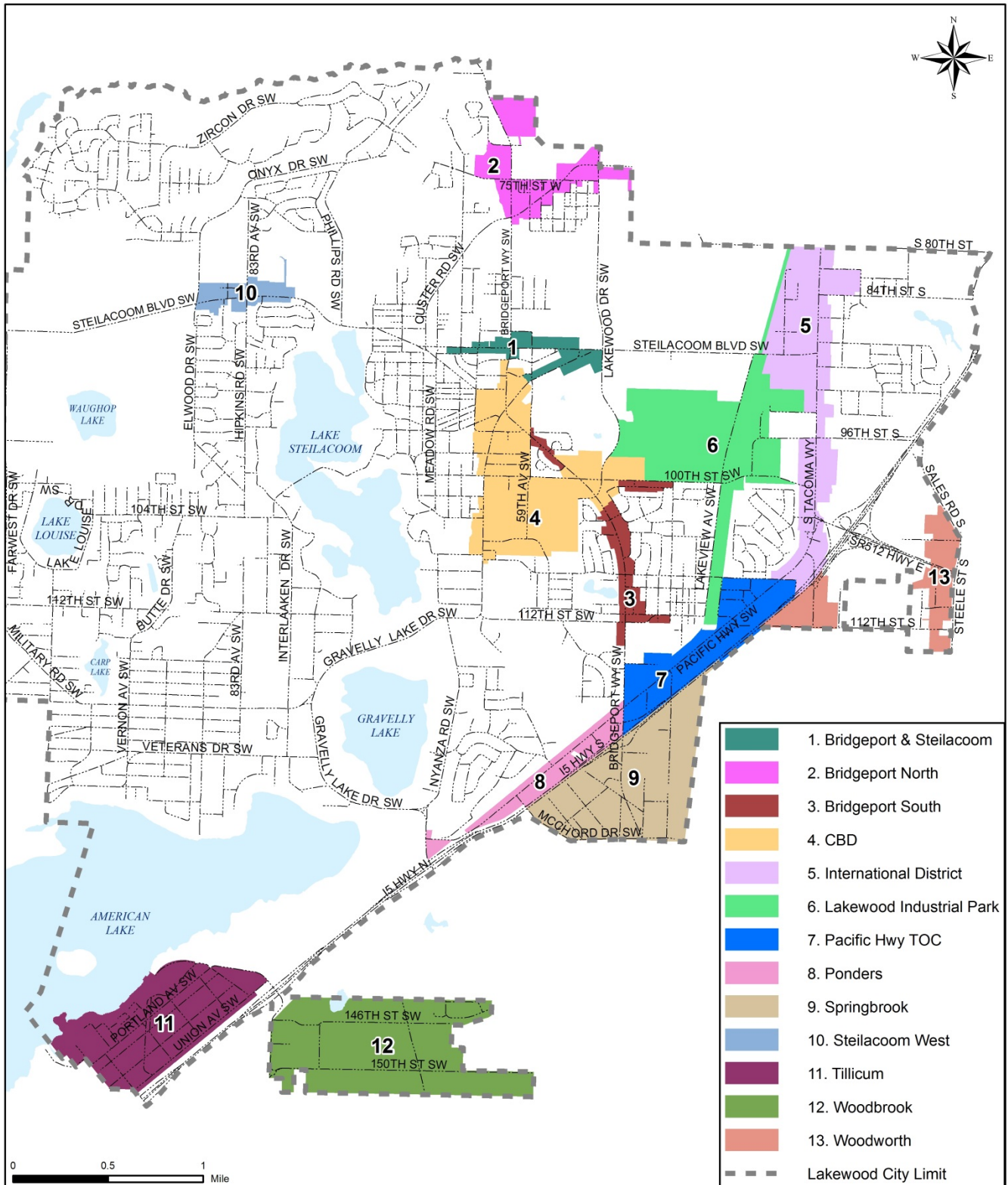
- Specialty Trade Contractors increased by \$58K or 18%
- Heavy and Civil Engineering Construction decreased by \$10K or 7%
- Construction of Buildings decreased by \$18K or 4%

All Other Sectors: Compared to year-to-date December 2015, all other sectors increased by \$198K or 13%.

- *Wholesale Trade decreased by \$2K or 0.5%*
 - Merchant Wholesalers, Durable Good decreased by \$15K or 5%
 - Merchant Wholesalers, Non-Durable Goods increased by \$12K or 12%
- *Information increased by \$1K or 0.3%*
 - Telecommunications decreased by \$8K or 2%
 - Motion Picture & Sound Recording Industries increased by \$4K or 8%
 - Publishing Industries (except Internet) increased by \$5K or 23%
- *Finance, Insurance and Real Estate increased by \$56K or 16%*
 - Rental and Leasing Services increased by \$49K or 18%
 - Credit Intermediation and Related Activities increased by \$7K or 13%
- *Manufacturing increased by \$59K or 37%*
 - Computer and Electronic Product Manufacturing increased by \$5K or 77%
 - Fabricated Metal Product Manufacturing increased by \$7K or 50%
 - Printing and related support activities increased by \$11K or 35%
 - Nonmetallic mineral product manufacturing increased by \$15K or 64%
 - Machinery Manufacturing increased by \$17K or 454%
- *Government increased by \$84K or 105%*
 - Non-Classifiable Establishments increased by \$75K or 355%
 - Administration of Economic Programs increased by \$10K or 19%

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 Dower Road to Lakewood Drive
Bridgeport North	2	Bridgeport Way from Custer Road to Univerity Place city limit; and Custer Road from Bridgeport Way to Tacoma city limit
Bridgeport South	3	Bridgeport Way from 108th Street to 59th Avenue
Central Business District	4	Lakewood Towne Center, the Colonial Center, and Lowes/Hobby Lobby Complex
International District	5	South Tacoma Way and Durango Avenue from 87th Street to the B&I
Lakewood Industrial Park	6	Lakeview Avenue from 108th Street to Steilacoom Boulevard and Lakewood Industrial Park
Pacific Highway TOC	7	Pacific Highway from 108th Street SW to Bridgeport Way
Pacific Highway Ponders	8	Pacific Highway from Gravelly Lake Drive to Bridgeport Way
Springbrook	9	Springbrook Neighborhood
Steilacoom West	10	Steilacoom Drive from 87th Avenue to Phillips Road
Tillicum	11	Tillicum Neighborhood
Woodbrook	12	Woodbrook Neighborhood
Woodworth	13	112th Street & South Tacoma Way/Steele Street/Sales Road (west Lakewood)



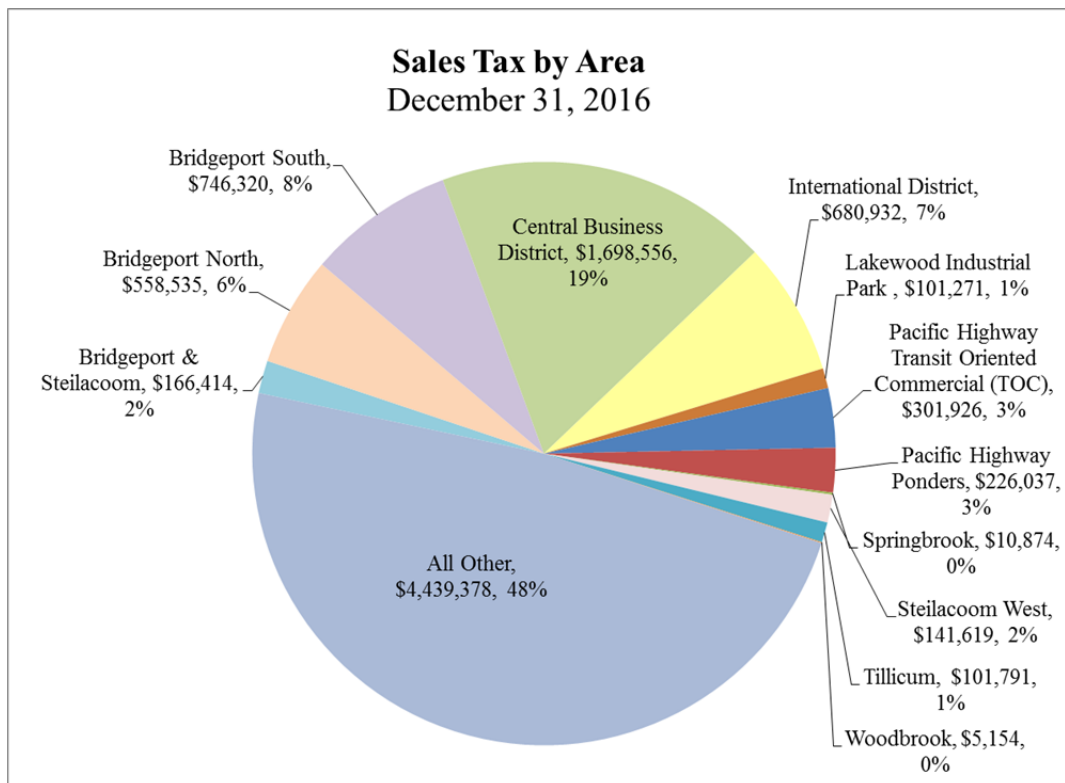
Retail Tax Areas

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

This product was prepared with care by City of Lakewood GIS. City of Lakewood expressly disclaims any liability for any inaccuracies which may yet be present. This is not a survey. Datasets were collected at different accuracy levels by various sources. Data on this map may be shown at scales larger than its original compilation. Call 253-589-2489 for further information.

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, O’Reilly’s, 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). Businesses are added to the sales and use tax area as needed throughout the year, therefore amounts reported in previous periods may differ.

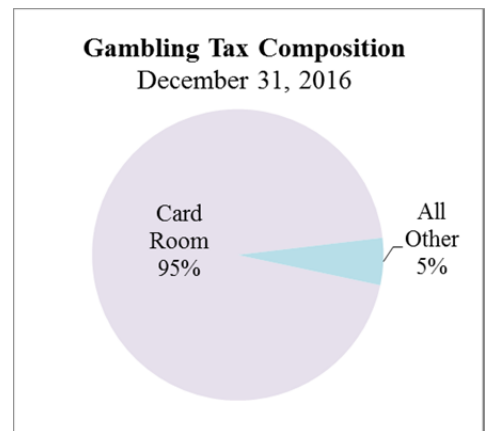
Sales & Use Tax by Area				
Map ID/Area	2015	2016	Over / (Under)	
			Change from 2015	
			\$	%
1 Bridgeport & Steilacoom	\$156,692	\$166,414	\$ 9,722	6.2%
2 Bridgeport North	529,484	558,535	29,051	5.5%
3 Bridgeport South	678,145	746,320	68,175	10.1%
4 Central Business District	1,753,159	1,698,556	(54,603)	-3.1%
5 International District	671,548	680,932	9,384	1.4%
6 Lakewood Industrial Park	117,291	101,271	(16,020)	-13.7%
7 Pacific Highway Transit Oriented Commercial (TOC)	332,983	301,926	(31,057)	-9.3%
8 Pacific Highway Ponders	216,483	226,037	9,554	4.4%
9 Springbrook	11,813	10,874	(939)	-7.9%
10 Steilacoom West	152,185	141,619	(10,566)	-6.9%
11 Tillicum	102,452	101,791	(661)	-0.6%
12 Woodbrook	6,711	5,154	(1,557)	-23.2%
13 Woodworth	34,241	32,165	(2,076)	-6.1%
Other:				
Food Services, Drinking Places	353,982	430,403	76,421	21.6%
Construction	816,254	850,624	34,370	4.2%
Telecommunications	367,164	361,652	(5,512)	-1.5%
All Other Categories	2,407,316	2,764,534	357,217	14.8%
Total	\$8,707,903	\$9,178,807	\$ 470,902	5.4%



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								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 195,538	\$ 209,856	\$ 229,257	\$ 229,257	\$ 19,401	9.2%	\$ -	0.0%
Feb	194,147	233,858	189,206	189,206	(44,652)	-19.1%	-	0.0%
Mar	238,262	225,533	257,483	257,483	31,950	14.2%	-	0.0%
Apr	213,208	266,880	222,122	222,122	(44,758)	-16.8%	-	0.0%
May	202,674	233,564	188,148	188,148	(45,416)	-19.4%	-	0.0%
Jun	181,125	248,474	224,752	224,752	(23,722)	-9.5%	-	0.0%
Jul	173,497	247,819	222,949	228,746	(19,073)	-7.7%	5,797	2.6%
Aug	235,976	241,158	230,660	228,005	(13,153)	-5.5%	(2,655)	-1.2%
Sep	193,467	209,699	222,528	196,305	(13,394)	-6.4%	(26,223)	-11.8%
Oct	216,061	241,186	218,598	252,265	11,079	4.6%	33,667	15.4%
Nov	214,748	215,760	220,042	233,166	17,406	8.1%	13,124	6.0%
Dec	223,700	198,149	173,257	262,017	63,868	32.2%	88,760	51.2%
Total Annual	\$2,482,403	\$2,771,934	\$2,599,000	\$2,711,472	\$ (60,462)	-2.2%	\$ 112,472	4.3%
Average Change (2011 - 2016):		1.9%						

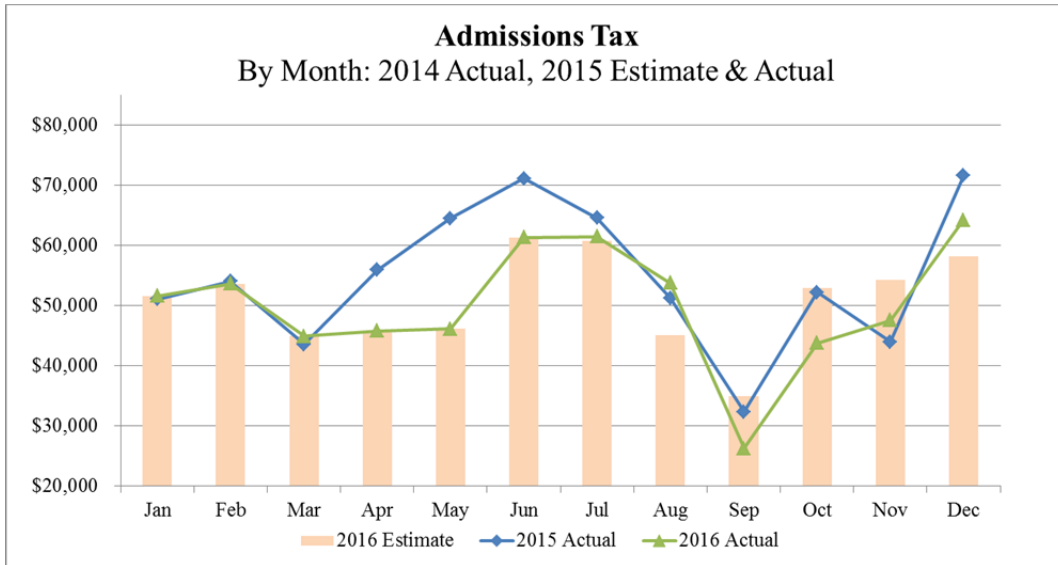


Gambling Tax - Card Room				
Major Establishment	2015 Annual	2016 Annual	Over / (Under)	
			2016 Actual vs 2015 Actual	
			\$	%
Chips Casino	\$ 844,888	\$ 573,413	\$ (271,475)	-32.1%
Great American Casino	582,614	645,715	63,101	10.8%
Macau Casino	530,327	672,696	142,369	26.8%
Palace Casino	666,255	675,808	9,553	1.4%
Total	\$ 2,624,084	\$ 2,567,632	\$ (56,452)	-2.2%

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								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 53,560	\$ 51,069	\$ 51,634	\$ 51,634	\$ 565	1.1%	\$ -	0.0%
Feb	47,650	54,081	53,658	53,658	(423)	-0.8%	-	0.0%
Mar	47,097	43,584	44,957	44,957	1,373	3.2%	-	0.0%
Apr	55,369	55,917	45,836	45,836	(10,081)	-18.0%	-	0.0%
May	53,364	64,537	46,135	46,135	(18,402)	-28.5%	-	0.0%
Jun	66,895	71,129	61,369	61,369	(9,760)	-13.7%	-	0.0%
Jul	59,305	64,567	60,813	61,505	(3,062)	-4.7%	692	1.1%
Aug	70,427	51,302	45,134	53,783	2,481	4.8%	8,649	19.2%
Sep	27,912	32,382	34,965	26,319	(6,063)	-18.7%	(8,646)	-24.7%
Oct	51,387	52,252	52,984	43,783	(8,469)	-16.2%	(9,201)	-17.4%
Nov	54,616	43,964	54,309	47,585	3,621	8.2%	(6,724)	-12.4%
Dec	66,428	71,626	58,206	64,278	(7,348)	-10.3%	6,072	10.4%
Total Annual	\$ 654,010	\$ 656,410	\$ 610,000	\$ 600,842	\$ (55,568)	-8.5%	\$ (9,158)	-1.5%
Ave Change (2011 - 2016):		2.7%						

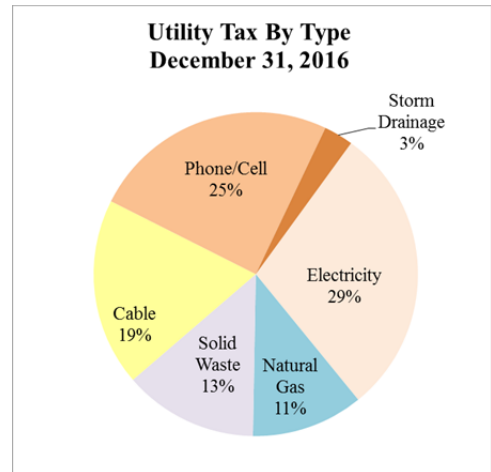
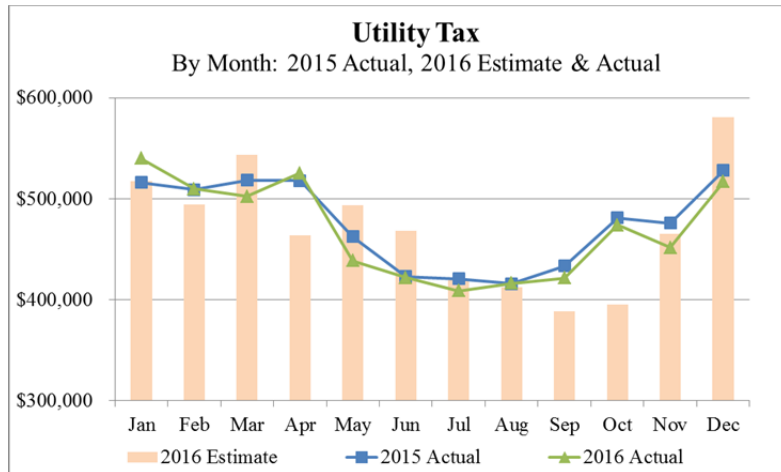


Admissions Tax					
Establishment	2014 Actual	2015 Actual	2016 Actual	2016 Actual vs 2015 Actual	
				Over/(Under)	
				\$	%
AMC Theatres	\$ 359,495	\$ 364,814	\$ 339,122	\$ (25,692)	-7.0%
Déjà Vu	14,626	13,900	24,360	10,460	75.3%
Grand Prix Raceway	24,663	27,962	26,786	(1,176)	-4.2%
Great American Casino	182	169	431	262	155.0%
Regal Cinemas	241,375	238,884	204,288	(34,596)	-14.5%
Star Lite Swap Meet	11,324	10,682	5,854	(4,828)	-45.2%
E & R Promotions	2,346	-	-	-	n/a
Total	\$ 654,010	\$ 656,410	\$ 600,842	\$ (55,568)	-8.5%

Utility Tax

The City levies a tax on utilities provided within the city. The tax is currently 5% of gross income for electric and gas services and 6% of gross income for solid waste, cable, cellular phone, landlines and storm drainage.

Utility Tax								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs 2016 YND Est	
					\$	%	\$	%
Jan	\$ 545,267	\$ 516,176	\$ 517,523	\$ 540,290	\$ 24,114	4.7%	\$ 22,767	4.4%
Feb	533,446	509,084	494,268	509,826	742	0.1%	15,558	3.1%
Mar	532,688	518,653	543,461	502,625	(16,028)	-3.1%	(40,836)	-7.5%
Apr	560,947	518,141	463,790	525,805	7,664	1.5%	62,015	13.4%
May	428,392	462,457	494,056	438,563	(23,894)	-5.2%	(55,493)	-11.2%
Jun	430,195	422,965	468,311	421,924	(1,041)	-0.2%	(46,387)	-9.9%
Jul	422,860	420,784	420,341	408,982	(11,802)	-2.8%	(11,359)	-2.7%
Aug	402,578	416,005	412,335	416,513	508	0.1%	4,178	1.0%
Sep	422,101	433,584	388,456	421,413	(12,171)	-2.8%	32,957	8.5%
Oct	469,780	481,418	395,571	474,166	(7,252)	-1.5%	78,595	19.9%
Nov	459,732	476,095	465,214	451,726	(24,369)	-5.1%	(13,488)	-2.9%
Dec	539,869	528,247	580,673	517,176	(11,071)	-2.1%	(63,497)	-10.9%
Total Annual	\$ 5,747,855	\$ 5,703,609	\$5,644,000	\$ 5,629,010	\$ (74,599)	-1.3%	\$ (14,990)	-0.3%
Average Change (2011 - 2016)	-1.2%							



Utility Tax by Type									
Type	2014 Actual	2015 Annual Actual	2016			Over / (Under)			
			YND Est	YTD Estimate	Actual	2016 Actual vs 2015 Actual		2016 YND Est vs 2016 Actual	
						\$	%	\$	%
Electricity	\$ 1,595,942	\$ 1,627,657	\$ 1,580,000	\$ 1,580,000	\$ 1,639,054	\$ 11,397	0.7%	\$ 59,054	3.7%
Natural Gas	720,699	666,412	657,000	657,000	628,435	(37,977)	-5.7%	(28,565)	-4.3%
Solid Waste	720,197	760,782	747,000	747,000	754,237	(6,545)	-0.9%	7,237	1.0%
Cable	944,860	1,006,459	990,000	990,000	1,055,625	49,166	4.9%	65,625	6.6%
Phone/Cell	1,602,189	1,477,998	1,503,000	1,503,000	1,386,388	(91,610)	-6.2%	(116,612)	-7.8%
Storm Drainage	163,968	164,300	167,000	167,000	165,271	971	0.6%	(1,729)	-1.0%
Total	\$ 5,747,855	\$ 5,703,609	\$5,644,000	\$ 5,644,000	\$5,629,010	\$ (74,599)	-1.3%	\$ (14,990)	-0.3%

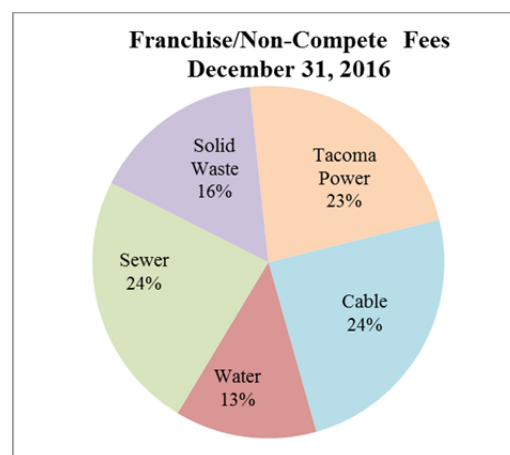
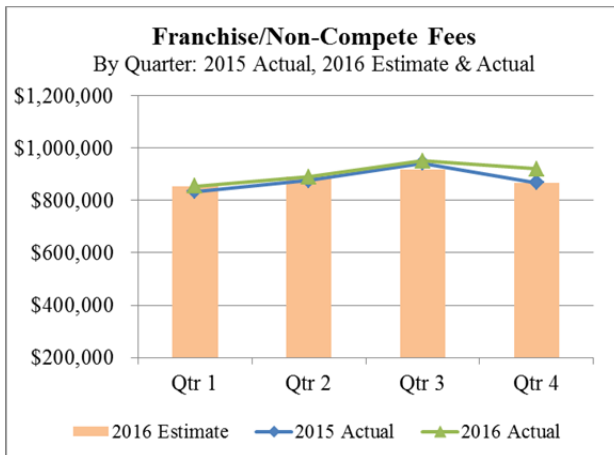
Franchise & Non-Compete Fees

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.

Utility	Utility Tax	Franchise Fee	Non-Compete Fee
Clover Park School District Cable	-	-	-
Comcast Phone	6.00%	-	-
Comcast Cable	6.00%	5.00%	-
Integra Telecommunications	6.00%	-	-
Lakeview Light & Power	5.00%	-	-
Lakewood Water District	-	-	6.00%
Pierce County Sanitary Sewer	-	-	6.00%
Puget Sound Energy	5.00%	-	-
TPU Cable Flett Creek	-	-	-
TPU Click!	6.00%	5.00%	-
TPU Light	-	-	6.00%
TPU Water	-	-	8.00%
Waste Connections	6.00%	4.00%	-

Franchise/Non-Compete Fees								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ -	\$ -	\$ -	\$ -	-	-	-	-
Feb	66,148	68,263	69,639	69,639	1,376	2.0%	-	0.0%
Mar	736,243	765,285	784,666	784,666	19,381	2.5%	-	0.0%
Apr	-	-	-	-	-	-	-	-
May	66,611	67,876	70,952	70,952	3,076	4.5%	-	0.0%
Jun	765,691	808,673	818,938	818,938	10,265	1.3%	-	0.0%
Jul	-	-	-	-	-	-	-	-
Aug	68,445	68,985	68,927	72,850	3,865	5.6%	3,923	5.7%
Sep	820,052	873,065	849,165	878,213	5,148	0.6%	29,048	3.4%
Oct	-	-	-	-	-	-	-	-
Nov	66,651	68,434	67,751	72,117	3,683	5.4%	4,366	6.4%
Dec	793,004	800,015	798,962	849,066	49,051	6.1%	50,104	6.3%
Total Annual	\$3,382,845	\$3,520,594	\$3,529,000	\$ 3,616,442	\$ 95,848	2.7%	\$ 87,442	2.5%

Franchise/Non-Compete Fees by Type								
Type	2014	2015 Annual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Cable	\$ 806,377	\$ 840,297	\$ 865,000	\$ 885,613	45,316	5.4%	20,613	2.4%
Water	382,531	434,430	434,000	471,259	36,829	8.5%	37,259	8.6%
Sewer	807,153	834,574	840,000	860,710	26,136	3.1%	20,710	2.5%
Solid Waste	528,359	557,085	570,000	574,133	17,048	3.1%	4,133	0.7%
Tacoma Power	858,425	854,210	820,000	824,727	(29,483)	-3.5%	4,727	0.6%
Total	\$3,382,845	\$3,520,594	\$3,529,000	\$3,616,442	\$ 95,848	2.7%	\$ 87,442	2.5%



State Shared Revenue

State Shared Revenue	2015	2016		2016 vs 2015		2016 Actual vs 2016 YND Est	
	Actual	Annual	Annual	Over/(Under)		Over/(Under)	
	Annual	YND Estimate	Actual	\$	%	\$	%
Streamlined Sales Tax Mitigation	\$ 46,846	\$ 50,000	\$ 46,176	\$ (670)	-1.4%	\$ (3,824)	-7.6%
CJ-Violent Crimes/Population	68,598	77,500	80,887	12,289	17.9%	3,387	4.4%
CJ-Special Programs	57,508	59,500	59,074	1,566	2.7%	(426)	-0.7%
CJ-DUI Cities	8,574	16,100	9,051	477	5.6%	(7,049)	-43.8%
CJ-High Crime	224,154	236,700	375,836	151,682	67.7%	139,136	58.8%
Liquor Excise Tax	191,738	267,500	276,603	84,865	44.3%	9,103	3.4%
Liquor Board Profits	511,369	494,300	503,073	(8,296)	-1.6%	8,773	1.8%
Marijuana Enforcement Profits	-	-	25	25	n/a	25	n/a
Fuel Tax	861,723	869,319	863,897	2,174	0.3%	(5,422)	-0.6%
Subtotal - General/Street	\$ 1,970,510	\$ 2,070,919	\$ 2,214,621	\$ 244,111	12.4%	\$ 143,702	6.9%
Fuel Tax	375,288	340,000	387,744	12,456	3.3%	47,744	14.0%
Multi-Modal	-	70,000	59,757	59,757	n/a	(10,243)	-14.6%
Subtotal - Transportation CIP	\$ 375,288	\$ 410,000	\$ 447,501	\$ 72,213	19.2%	\$ 37,501	9.1%
Total State Shared Revenue	\$ 2,345,798	\$ 2,480,919	\$ 2,662,123	\$ 316,325	13.5%	\$ 181,204	7.3%

POLICE

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 reduced costs by approximately \$60K annually.

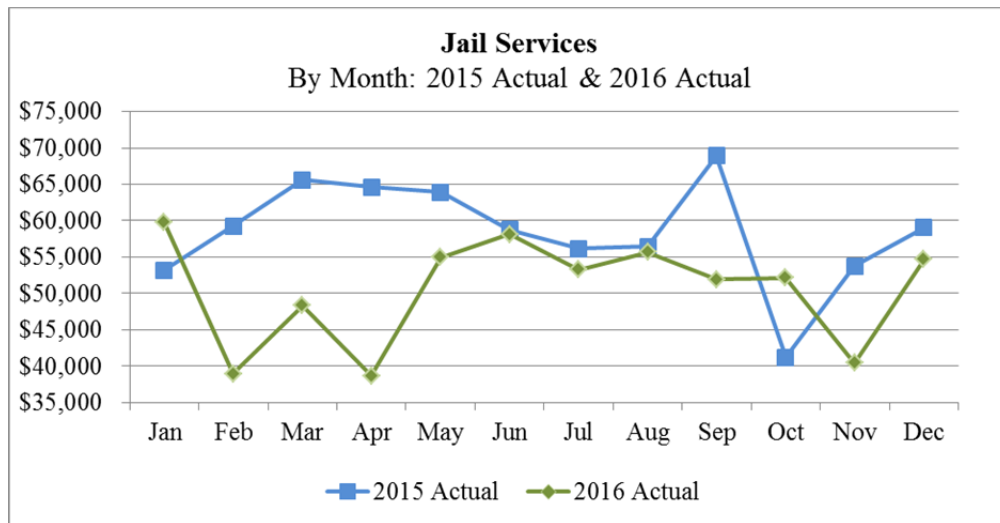
Photo Infraction - Red light/School Zone Enforcement											
Month	Year 2014			Year 2015			Year 2016			Over / (Under)	
	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Net Revenue 2016 vs 2015	
										\$	%
Jan	\$ 57,905	\$ 36,593	\$ 21,312	\$ 66,476	\$ 31,612	\$ 34,864	\$ 55,557	\$ 32,240	\$ 23,317	\$ (11,547)	-33.1%
Feb	63,261	36,593	26,668	57,821	32,240	25,581	43,971	32,240	11,731	(13,850)	-54.1%
Mar	56,692	36,593	20,099	62,596	32,240	30,356	58,435	32,240	26,195	(4,161)	-13.7%
Apr	60,035	37,593	22,442	65,333	32,240	33,093	85,361	32,240	53,121	20,028	60.5%
May	59,634	37,593	22,041	55,473	32,240	23,233	106,950	22,013	84,937	61,704	265.6%
Jun	57,842	33,593	24,249	57,857	32,240	25,617	117,256	20,990	96,266	70,649	275.8%
Jul	56,453	34,593	21,860	66,829	32,240	34,589	101,787	20,990	80,797	46,208	133.6%
Aug	51,457	34,593	16,864	67,627	32,240	35,387	76,454	20,990	55,464	20,077	56.7%
Sep	50,732	36,593	14,139	62,092	32,240	29,852	65,885	20,990	44,895	15,043	50.4%
Oct	49,678	32,240	17,438	48,977	22,500	26,477	50,438	20,990	29,448	2,971	11.2%
Nov	79,223	32,240	46,983	48,944	30,454	18,490	72,644	20,990	51,654	33,164	179.4%
Dec	61,298	27,585	33,713	39,002	32,240	6,762	77,967	20,990	56,977	50,215	742.6%
Total Annual	\$704,211	\$416,400	\$287,809	\$699,028	\$374,726	\$324,302	\$912,705	\$297,903	\$614,802	\$ 290,500	89.6%

Jail and Dispatch Services

The City contracts with various agencies to provide jail services. In 2015, in an effort to reduce jail costs, the City increased utilization of the Nisqually facility, eliminated the use of the Wapato jail and decreased the use of the Pierce County jail. Information on bookings by jail is currently in progress.

2016 Rates by Facility	Booking Fee	Daily Rate
Pierce County	\$225	\$92
Nisqually	\$20	\$65 \$55 (30+ days)

Service Period	Year 2015						Year 2016				
	Nisqually	Pierce County	City of Puyallup	City of Fife	Medical	Total by Month	Nisqually	Pierce County	Medical	Total by Month	
Jan	\$ 47,160	\$ 5,991	\$ -	\$ -	\$ -	\$ 53,151	\$ 52,172	\$ 7,590	\$ -	\$ 59,762	
Feb	54,330	4,619	130	170	-	59,249	32,549	6,394	-	38,943	
Mar	50,950	2,708	-	-	11,963	65,621	38,220	7,028	3,063	48,311	
Apr	58,596	3,670	-	-	2,375	64,641	29,473	9,146	-	38,619	
May	55,579	7,892	-	410	-	63,881	42,893	12,061	-	54,954	
Jun	54,622	3,974	-	170	-	58,766	47,275	10,866	-	58,141	
Jul	50,244	5,737	-	150	-	56,131	43,745	9,503	-	53,248	
Aug	47,853	7,625	-	-	977	56,455	43,190	9,554	2,922	55,666	
Sep	58,536	10,375	-	-	-	68,911	40,725	7,502	3,655	51,882	
Oct	35,880	4,367	-	-	971	41,218	45,470	6,114	507	52,091	
Nov	44,040	9,681	-	-	-	53,721	30,660	9,788	-	40,448	
Dec	46,457	9,732	-	-	2,880	59,069	46,300	8,356	-	54,656	
Annual Total	\$ 604,247	\$ 76,371	\$ 130	\$ 900	\$ 19,166	\$ 700,814	\$ 492,672	\$ 103,902	\$ 10,146	\$ 606,720	
Annual Budget						\$ 624,240	Annual Budget				\$ 624,240
Expenditures as a % of Annual Budget						112.3%	Expenditures as a % of Annual Budget				97.2%



South Sound 911 provides dispatch emergency communication, records and technology services, and regional, interoperable first responder radio system.

Dispatch Services				
Category	2014 Annual	2015 Annual	2016	
			Annual Budget	Annual Actual
SS911 Communication	\$ 1,468,231	\$ 1,501,342	\$ 1,528,499	\$ 1,487,300
SS911 Records/Warrant/Public Svcs	\$ 130,328	\$ 106,416	\$ 106,420	\$ 109,880
SS911 Information Tech/Core Services	\$ 342,496	\$ 411,653	\$ 411,650	\$ 446,390
Subtotal	\$ 1,941,055	\$ 2,019,411	\$ 2,046,569	\$ 2,043,570
Radio User Fees City of Tacoma	\$ 86,550	\$ 93,304	\$ 110,300	\$ 112,015
Total Dispatch Services	\$ 2,027,605	\$ 2,112,715	\$ 2,156,869	\$ 2,155,585

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.

Animal License Fees		
Fee Type	Senior (65+) or	
	Regular	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														
Month	New			Renewal			Total 2015 Licenses	New			Renewal			Total 2016 Licenses
	Cat	Dog	Total	Cat	Dog	Total		Cat	Dog	Total	Cat	Dog	Total	
Jan	46	93	139	326	975	1301	1440	33	56	89	152	522	674	763
Feb	12	65	77	164	404	568	645	24	83	107	138	340	478	585
Mar	32	65	97	57	150	207	304	16	60	76	21	104	125	201
Apr	8	50	58	21	39	60	118	14	42	56	5	29	34	90
May	15	50	65	24	95	119	184	30	45	75	33	103	136	211
Jun	40	80	120	4	32	36	156	24	70	94	12	21	33	127
Jul	19	58	77	3	5	8	85	5	47	52	2	11	13	65
Aug	16	36	52	0	6	6	58	18	75	93	1	7	8	101
Sep	37	71	108	0	5	5	113	21	29	50	0	1	1	51
Oct	20	46	66	0	1	1	67	6	17	23		7	7	30
Nov	18	29	47	0	3	3	50	20	20	40	0	2	2	42
Dec	27	41	68	322	930	1252	1320	17	27	44	10	70	80	124
Total Annual	290	684	974	921	2645	3566	4540	228	571	799	374	1217	1591	2390

Animal License									
Month	2014 Actual	2015 Actual	2016		Over / (Under)				
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est		
					\$	%	\$	%	
Jan	\$ 13,053	\$ 210	\$ 3,033	\$ 13,059	\$ 12,849	618.6%	\$ 10,026	330.5%	
Feb	11,528	14,941	12,541	8,917	(6,024)	-40.3%	(3,624)	-28.9%	
Mar	8,032	7,615	12,597	7,081	(534)	-7.0%	(5,516)	-43.8%	
Apr	2,023	3,875	3,345	3,324	(551)	-14.2%	(21)	-0.6%	
May	1,258	6,910	2,624	1,604	(5,306)	-76.8%	(1,020)	-38.9%	
Jun	332	2,229	1,982	2,244	15	0.7%	262	13.2%	
Jul	2,452	1,086	1,117	953	(133)	-12.2%	(164)	-14.7%	
Aug	1,183	496	878	962	466	94.0%	84	9.5%	
Sep	444	759	641	953	194	25.6%	312	48.6%	
Oct	497	510	597	181	(329)	-64.5%	(416)	-69.7%	
Nov	310	568	355	698	130	22.9%	343	96.4%	
Dec	4	341	2,289	68	(273)	-80.1%	(2,221)	-97.0%	
Total Annual	\$ 41,116	\$ 39,540	\$ 42,000	\$ 40,044	\$ 504	1.3%	\$ (1,956)	-4.7%	
Ave Change (2011 - 2016):		-2.7%							

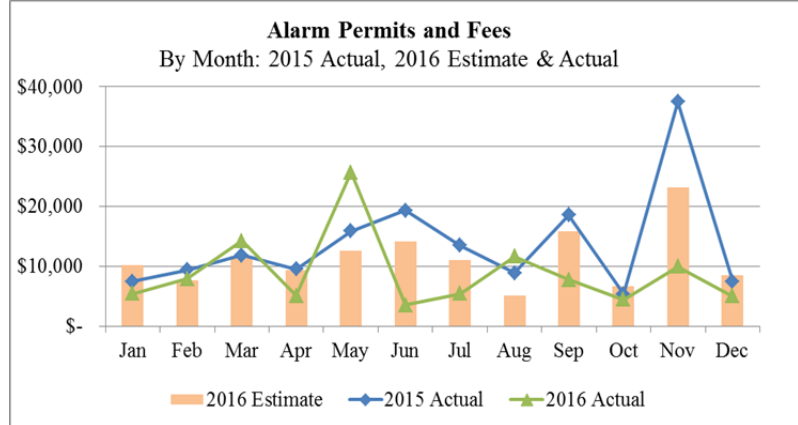
Animal Control									
Operating Revenues & Expenditures	2014 Annual	2015 Annual	2016		Over / (Under)		Over / (Under)		
			Annual YND Est	Annual Actual	2016 Actual vs 2015 Actual		2016 Actual vs 2016 YND Est		
					\$	%	\$	%	
Operating Revenue:									
Animal License	\$ 41,116	\$ 39,540	\$ 42,000	\$ 40,044	\$ 504	1.3%	\$ (1,956)	-4.7%	
Animal Service - City of Dupont	20,554	13,977	27,000	28,386	14,409	103.1%	1,386	5.1%	
Animal Services - Town of Steilacoom	10,586	5,159	13,000	15,675	10,516	203.8%	2,675	20.6%	
Total Operating Revenues	\$ 72,256	\$ 58,676	\$ 82,000	\$ 84,105	\$ 25,429	43.3%	\$ 2,105	2.6%	
Operating Expenditures:									
Personnel	197,258	148,597	210,240	149,272	675	0.5%	(60,968)	-29.0%	
Operating Supplies	211	108	1,160	1,182	1,074	994.4%	22	1.9%	
Minor Equipment	-	-	1,300	-	-	n/a	(1,300)	-100.0%	
Humane Society	107,890	81,250	106,900	98,059	16,809	20.7%	(8,841)	-8.3%	
Other Services & Charges	3,308	-	1,270	387	387	n/a	(883)	-69.5%	
Total Operating Expenditures	\$ 308,667	\$ 229,955	\$ 320,870	\$ 248,900	\$ 18,945	8.2%	\$ (71,970)	-22.4%	
Net Program Cost	\$ (236,411)	\$ (171,279)	\$ (238,870)	\$ (164,795)	\$ 6,484	-3.8%	\$ 74,075	-31.0%	

Note - operating expenditures do not include internal service allocations (such as vehicle repairs & maintenance, vehicle replacement reserves, etc.)

Alarm Permits and Fees

False alarms cost the City and citizens thousands of dollars per year and take officers away from actual emergencies.

The false alarm ordinance includes a registration process, provides for annual alarm permit fees for residential and business alarms, and provides for fees for false alarms to encourage all alarm users to maintain the reliability of and to properly use their alarm equipment. Alarm permit fees are currently \$24 for commercial and residential with reduced residential rates of \$12 for seniors and permanently disabled. False alarm fees are \$100 for each false burglar alarm activation and \$200 for each false robbery or panic alarm activation.



Alarm Permits and Fees								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 14,863	\$ 7,477	\$ 10,119	\$ 5,403	\$ (2,074)	-27.7%	\$ (4,716)	-46.6%
Feb	7,363	9,382	7,585	7,910	(1,472)	-15.7%	325	4.3%
Mar	14,115	11,824	11,749	14,232	2,408	20.4%	2,483	21.1%
Apr	11,184	9,472	9,356	5,033	(4,439)	-46.9%	(4,323)	-46.2%
May	11,991	15,869	12,619	25,639	9,770	61.6%	13,020	103.2%
Jun	11,840	19,283	14,097	3,478	(15,805)	-82.0%	(10,619)	-75.3%
Jul	11,025	13,429	11,077	5,436	(7,993)	-59.5%	(5,641)	-50.9%
Aug	2,534	8,848	5,156	11,630	2,782	31.4%	6,474	125.6%
Sep	16,393	18,553	15,829	7,770	(10,783)	-58.1%	(8,059)	-50.9%
Oct	9,448	5,353	6,704	4,456	(897)	-16.8%	(2,248)	-33.5%
Nov	13,727	37,414	23,165	9,916	(27,498)	-73.5%	(13,249)	-57.2%
Dec	11,401	7,459	8,543	4,962	(2,497)	-33.5%	(3,581)	-41.9%
Total Annual	\$ 135,884	\$ 164,363	\$ 136,000	\$ 105,865	\$ (58,498)	-35.6%	(30,135)	-22.2%

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, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Department of Justice Bulletproof Vest Partnership	-	11,413	11,413	-
Department of Justice JAG Mental Health	-	43,367	43,367	-
Department of Justice JAG Metal Theft	-	1,155	1,155	-
Pierce County - STOP Violence Against Women Training (1)	-	1,585	2,505	(920)
Washington State Military Department - EMPG	-	40,152	40,152	-
Washington State Parks & Recreation Boaters Safety	-	12,759	12,759	-
Washington Traffic Safety Commission (WTSC) Impaired Driving	-	6,389	6,389	-
Washington Traffic Safety Commission (WTSC) Phlebotomy	-	5,609	5,609	-
Washington Traffic Safety Commission (WTSC) Seatbelt Emphasis	-	5,002	5,002	-
Total	\$ -	\$ 127,431	\$ 128,350	\$ (920)

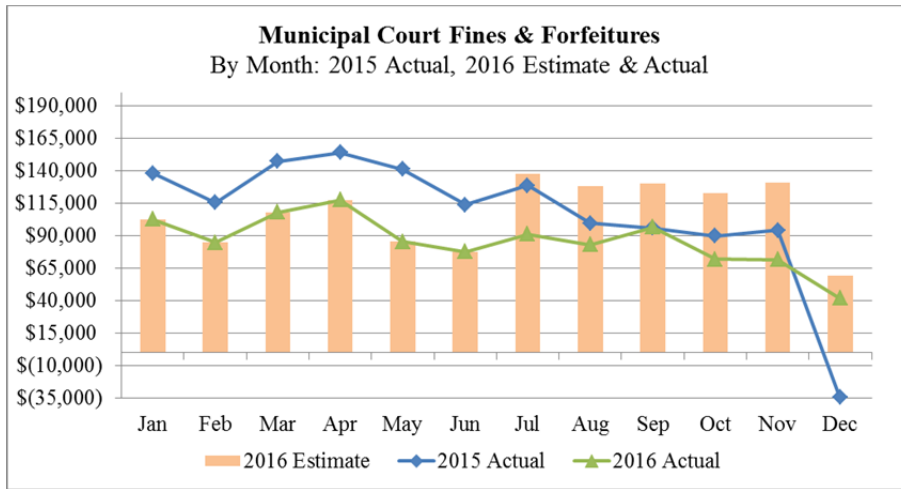
(1) Timing difference to be billed in 2017.

MUNICIPAL COURT

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). Additional information as it relates to filings and cases is currently in progress.

Municipal Court Fines & Forfeitures								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 103,576	\$ 137,981	\$ 102,433	\$ 102,433	\$ (35,548)	-25.8%	\$ -	0.0%
Feb	103,063	115,347	84,720	84,720	(30,627)	-26.6%	-	0.0%
Mar	147,583	147,247	107,783	107,783	(39,464)	-26.8%	-	0.0%
Apr	141,416	153,901	117,213	117,213	(36,688)	-23.8%	-	0.0%
May	135,173	140,868	85,258	85,258	(55,610)	-39.5%	-	0.0%
Jun	115,795	113,683	77,410	77,410	(36,273)	-31.9%	-	0.0%
Jul	106,303	128,655	137,283	91,116	(37,539)	-29.2%	(46,167)	-33.6%
Aug	118,842	99,627	128,198	82,869	(16,758)	-16.8%	(45,329)	-25.4%
Sep	114,027	95,633	129,855	96,504	871	0.9%	(33,351)	-25.7%
Oct	111,000	89,846	122,756	71,795	(18,051)	-20.1%	(50,961)	-41.5%
Nov	116,098	93,944	130,482	71,381	(22,563)	-24.0%	(59,101)	-45.3%
Dec	72,017	(34,513)	58,829	41,876	76,389	-221.3%	(16,953)	-28.8%
Total Annual	\$ 1,384,893	\$ 1,282,219	\$ 1,282,219	\$ 1,030,358	\$ (251,861)	-19.6%	\$ (251,861)	-19.6%

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	2014 Actual	2015		2016		Over / (Under)		Over / (Under)	
		Annual Actual	YND Est	Annual Actual	2016 Actual vs 2015 Actual		2016 YND Est vs 2016 Actual		
					\$	%	\$	%	
Admin, Filing, Copy, Forms, Legal	\$ 55,293	\$ 70,535	\$ 70,535	\$ 53,123	\$ (17,412)	-24.7%	\$ (17,412)	-24.7%	
Detention & Correction Services	363,517	293,752	293,752	217,688	(76,064)	-25.9%	(76,064)	-25.9%	
Civil Penalties	10,316	7,781	7,781	4,118	(3,663)	-47.1%	(3,663)	-47.1%	
Civil Infraction Penalties	792,345	740,380	740,380	599,258	(141,122)	-19.1%	(141,122)	-19.1%	
Civil Parking Infractions	8,157	6,870	6,870	7,314	444	6.5%	444	6.5%	
Criminal Traffic Misdemeanor Fines	30,738	36,295	36,295	25,870	(10,425)	-28.7%	(10,425)	-28.7%	
Criminal Non-Traffic Fines	9,535	9,050	9,050	14,979	5,929	65.5%	5,929	65.5%	
Court Cost Recoupment	24,660	36,009	36,009	33,087	(2,922)	-8.1%	(2,922)	-8.1%	
Interest/Other/Misc	90,332	81,547	81,547	74,923	(6,624)	-8.1%	(6,624)	-8.1%	
Total	\$ 1,384,893	\$ 1,282,219	\$ 1,282,219	\$ 1,030,360	\$ (251,859)	-19.6%	\$ (251,859)	-19.6%	

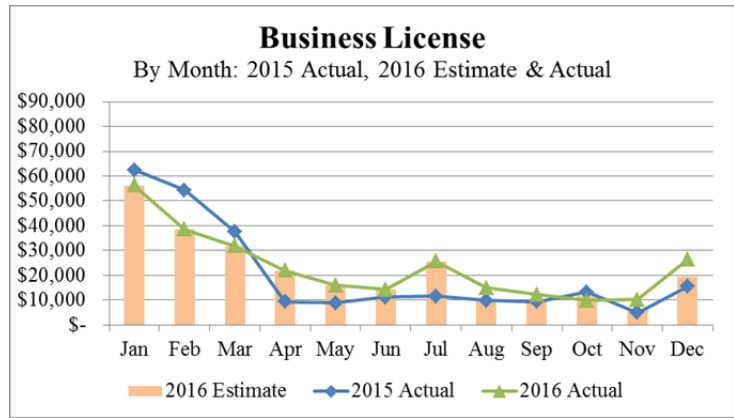
Municipal Court									
Operating Revenues & Expenditures	2014 Annual	2015		2016		Over / (Under)		Over / (Under)	
		Annual Actual	Annual YND Est	Annual Actual	Annual YND Est	2016 Actual vs 2015 Actual		2016 Actual vs 2016 YND Est	
						\$	%	\$	%
Operating Revenue:									
Fines & Forfeitures	\$ 1,384,893	\$ 1,282,219	\$ 1,282,219	\$ 1,030,358	\$ (251,861)	-19.6%	\$ (251,861)	-19.6%	
Court Services - City of University Place	225,000	170,585	124,711	124,711	(45,874)	-26.9%	-	0.0%	
Court Services - Town of Steilacoom	10,000	99,276	92,352	92,352	(6,924)	-7.0%	-	0.0%	
Court Services - City of DuPont	-	89,042	131,062	131,060	42,018	47.2%	(2)	0.0%	
Total Operating Revenues	\$ 1,619,893	\$ 1,641,122	\$ 1,630,344	\$ 1,378,481	\$ (262,641)	-16.0%	\$ (251,863)	-15.4%	
Operating Expenditures:									
Judicial Services	\$ 986,509	\$ 1,009,561	\$ 1,140,903	\$ 1,008,247	\$ (1,314)	-0.1%	\$ (132,656)	-11.6%	
Professional Services*	444,802	489,074	612,500	622,739	133,665	27.3%	10,239	1.7%	
Probation & Detention	462,615	291,696	375,380	314,319	22,623	7.8%	(61,061)	-16.3%	
Total Operating Expenditures	\$ 1,893,926	\$ 1,790,330	\$ 2,128,783	\$ 1,945,305	\$ 154,974	8.7%	\$ (183,478)	-8.6%	
Net Program Income (Cost)	\$ (274,033)	\$ (149,208)	\$ (498,439)	\$ (566,824)	\$ (417,615)	279.9%	\$ (68,385)	13.7%	

* Professional Services includes Pro-Tem Judge, Public Defender, Jury/Witness Fees and Interpreter Services.

COMMUNITY & ECONOMIC DEVELOPMENT

Business License

Businesses located or doing business in the City are required to obtain a local business license prior to commencing operations. Business license fees are set by the City Council and may change from time to time. Currently, the cost of a general business license is \$60 for a 12-month period. Additional fees may apply to specialty businesses. Organization exempt from taxation under 26 USC 501(C)(3) and (4) must apply and obtain a business license, but are exempt from the business license fee. The number of business licenses in a given year range between 3,800 – 4,200 with roughly 3,800 renewals annually.

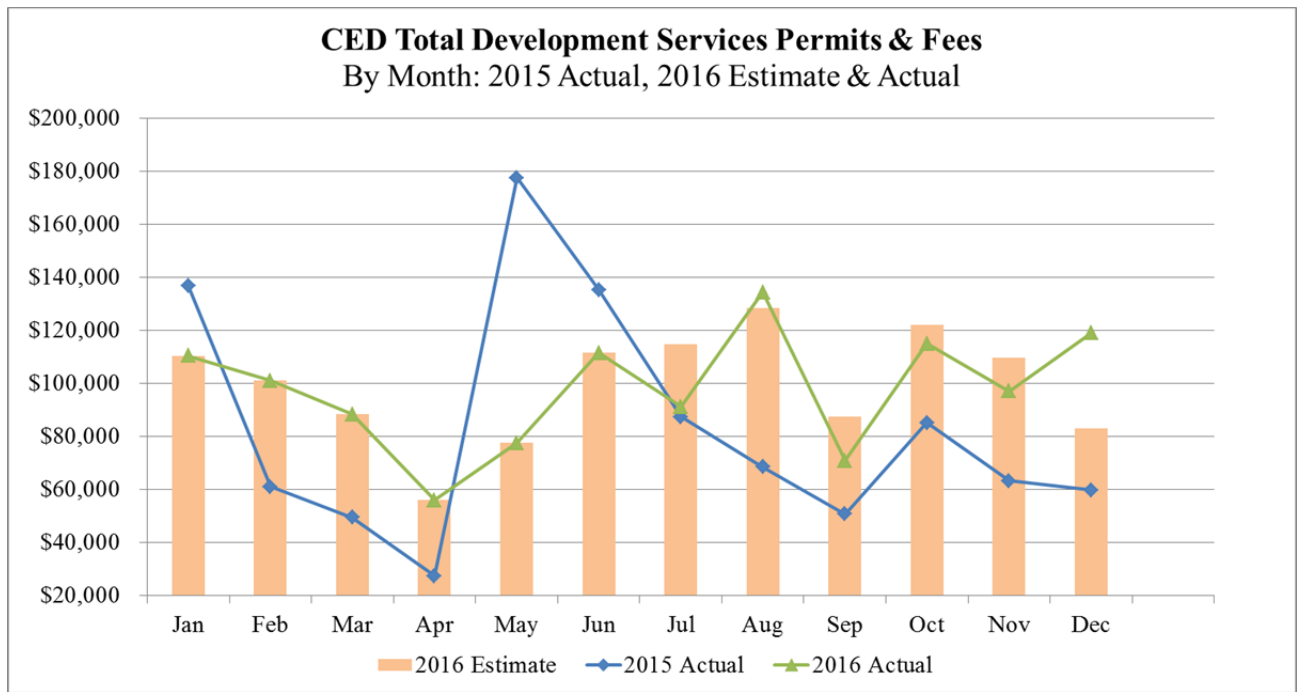


Business License								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 70,808	\$ 62,461	\$ 56,120	\$ 56,120	\$ (6,341)	-10.2%	\$ -	0.0%
Feb	54,380	54,308	38,612	38,612	(15,696)	-28.9%	-	0.0%
Mar	42,957	37,586	31,750	31,750	(5,836)	-15.5%	-	0.0%
Apr	17,269	9,393	21,914	21,914	12,521	133.3%	-	0.0%
May	14,021	8,829	16,042	16,042	7,213	81.7%	-	0.0%
Jun	10,578	11,299	14,247	14,247	2,948	26.1%	-	0.0%
Jul	9,767	11,529	25,680	25,680	14,151	122.7%	-	0.0%
Aug	8,235	9,938	10,029	15,050	5,112	51.4%	5,021	50.1%
Sep	8,453	9,330	9,814	12,315	2,985	32.0%	2,501	25.5%
Oct	7,920	13,206	11,659	9,840	(3,366)	-25.5%	(1,819)	-15.6%
Nov	6,325	4,905	6,198	10,290	5,385	109.8%	4,092	66.0%
Dec	19,662	15,555	19,435	26,400	10,845	69.7%	6,965	35.8%
Annual Total	\$ 270,375	\$ 248,339	\$ 261,500	\$ 278,260	\$ 29,921	12.0%	16,760	6.4%

Development Services Permits & Fees

Community and Economic Development permits and fees include building and related permits (i.e. mechanical, plumbing), plan review fees, plan check fees and zoning and development fees.

CED - Total Development Services Permits & Fees								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Budget vs YND Est	
					\$	%	\$	%
Jan	\$ 119,558	\$ 136,875	\$ 110,394	\$ 110,394	\$ (26,481)	-19.3%	\$ -	0.0%
Feb	63,600	61,071	101,009	101,009	39,938	65.4%	-	0.0%
Mar	63,902	49,565	88,341	88,341	38,776	78.2%	-	0.0%
Apr	79,808	27,396	55,995	55,995	28,599	104.4%	-	0.0%
May	112,367	177,530	77,589	77,589	(99,941)	-56.3%	-	0.0%
Jun	93,224	135,272	111,549	111,549	(23,723)	-17.5%	-	0.0%
Jul	147,644	87,472	114,747	91,245	3,773	4.3%	(23,502)	-20.5%
Aug	111,638	68,610	128,352	134,314	65,704	95.8%	5,962	4.6%
Sep	66,626	50,689	87,467	70,970	20,281	40.0%	(16,497)	-18.9%
Oct	61,055	85,190	122,232	115,056	29,866	35.1%	(7,176)	-5.9%
Nov	92,970	63,353	109,654	97,085	33,732	53.2%	(12,569)	-11.5%
Dec	84,529	59,812	83,038	119,029	59,217	99.0%	35,991	43.3%
Total Annual	\$1,096,921	\$1,002,837	\$1,190,370	\$ 1,172,575	\$ 169,738	16.9%	\$ (17,795)	-1.5%
Ave Change (2011 - 2016):	3.7%							



CED - Building Permit Fees								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 35,674	\$ 37,805	\$ 26,438	\$ 26,438	\$ (11,367)	-30.1%	\$ -	0.0%
Feb	35,546	23,920	46,217	46,217	22,297	93.2%	-	0.0%
Mar	30,787	30,286	59,536	59,536	29,250	96.6%	-	0.0%
Apr	35,886	(9,776)	28,141	28,141	37,917	-387.9%	-	0.0%
May	47,410	129,211	40,031	40,031	(89,180)	-69.0%	-	0.0%
Jun	65,450	100,893	67,559	67,559	(33,334)	-33.0%	-	0.0%
Jul	102,556	62,827	69,550	66,669	3,842	6.1%	(2,881)	-4.1%
Aug	34,631	44,969	60,884	99,600	54,631	121.5%	38,716	63.6%
Sep	48,794	37,151	44,160	46,153	9,002	24.2%	1,993	4.5%
Oct	38,553	29,375	66,989	75,978	46,603	158.6%	8,989	13.4%
Nov	49,072	35,566	59,224	55,503	19,937	56.1%	(3,721)	-6.3%
Dec	18,514	29,499	28,871	84,870	55,371	187.7%	55,999	194.0%
Total Annual	\$ 542,873	\$ 551,728	\$ 597,600	\$ 696,695	\$ 144,967	26.3%	\$ 99,095	16.6%
Ave Change (2011 - 2016):		3.1%						

CED - Plan Review/Plan Check Fees								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 79,979	\$ 92,290	\$ 77,133	\$ 77,133	\$ (15,157)	-16.4%	\$ -	0.0%
Feb	18,904	31,701	44,032	44,032	12,331	38.9%	-	0.0%
Mar	12,946	13,059	20,975	20,975	7,916	60.6%	-	0.0%
Apr	33,741	30,942	19,854	19,854	(11,088)	-35.8%	-	0.0%
May	57,057	43,435	29,168	29,168	(14,267)	-32.8%	-	0.0%
Jun	23,596	29,829	33,184	33,184	3,355	11.2%	-	0.0%
Jul	40,868	19,805	39,412	19,636	(169)	-0.9%	(19,776)	-50.2%
Aug	66,057	18,311	56,766	25,994	7,683	42.0%	(30,772)	-54.2%
Sep	14,092	8,568	36,258	12,967	4,399	51.3%	(23,291)	-64.2%
Oct	16,872	46,765	46,017	30,969	(15,796)	-33.8%	(15,048)	-32.7%
Nov	39,798	17,001	42,438	28,652	11,651	68.5%	(13,786)	-32.5%
Dec	63,145	19,363	46,101	27,658	8,295	42.8%	(18,443)	-40.0%
Total Annual	\$ 467,055	\$ 371,071	\$ 491,340	\$ 370,220	\$ (851)	-0.2%	\$ (121,120)	-24.7%
Ave Change (2011 - 2016):		2.0%						

CED - Zoning/Development Fees								
Month	2014 Actual	2015 Actual	2015		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 3,905	\$ 6,780	\$ 6,823	\$ 6,823	\$ 43	0.6%	\$ -	0.0%
Feb	9,150	5,450	10,760	10,760	5,310	97.4%	-	0.0%
Mar	20,169	6,220	7,830	7,830	1,610	25.9%	-	0.0%
Apr	10,181	6,230	8,000	8,000	1,770	28.4%	-	0.0%
May	7,900	4,884	8,390	8,390	3,506	71.8%	-	0.0%
Jun	4,178	4,550	10,806	10,806	6,256	137.5%	-	0.0%
Jul	4,220	4,840	5,785	4,940	100	2.1%	(845)	-14.6%
Aug	10,950	5,330	10,701	8,720	3,390	63.6%	(1,981)	-18.5%
Sep	3,740	4,970	7,049	11,850	6,880	138.4%	4,801	68.1%
Oct	5,630	9,050	9,226	8,109	(941)	-10.4%	(1,117)	-12.1%
Nov	4,100	10,786	7,992	12,930	2,144	19.9%	4,938	61.8%
Dec	2,870	10,950	8,066	6,501	(4,449)	-40.6%	(1,565)	-19.4%
Total Annual	\$ 86,993	\$ 80,042	\$ 101,430	\$ 105,660	\$ 25,618	32.0%	\$ 4,230	4.2%
Ave Change (2011 - 2016):		25.3%						

Cost Recovery

In May 2016, the City Council adopted a set of revised financial policies to include cost recovery. The following is an excerpt of the cost recovery policy as it relates specifically to target cost recovery for development review services:

Target Cost Recovery Level for Development Review Services. The cost recovery policy applies to the following development programs/services: planning (long and short plats, privately initiated re-zonings and comprehensive plan amendments, variances, use permits); building and safety (building permits, structural plan checks, inspections); engineering (public improvement plan checks, inspections, subdivision requirements, encroachments, right-of-way permits); and fire plan check. Cost recovery for these services should generally be very high. In most instances, the City's cost recovery ratio goal should be 85%. The timeline to achieve the cost recovery is no later than year 2021. In setting cost recovery levels, the City shall clearly establish and articulate performance measurements to ensure that there is "value for cost."

The table below provides historical annual and current estimated annual and actual subsidy and recovery ratio by program.

Community & Economic Development - Permits							
	2011	2012	2013	2014	2015	2016	
	Actual	Actual	Actual	Actual	Actual	YND Est	Actual
Operating Revenues:							
Building Permits	499,942	476,429	379,184	443,123	453,669	475,000	475,833
Other Building Permit Fees	88,780	89,525	118,595	100,147	98,058	122,600	220,863
Plan Review/Plan Check Fees	330,472	409,876	317,008	466,631	371,069	491,340	370,220
Other Zoning/Development Fees	41,949	50,512	48,682	86,993	80,040	101,430	105,660
Total Operating Revenue	\$ 961,143	\$1,026,342	\$ 863,469	\$1,096,894	\$1,002,836	\$ 1,190,370	\$ 1,172,575
Operating Expenditures:							
Code Enforcement**	255,437	276,269	282,706	282,065	-	-	-
Planning***	793,082	822,696	680,926	676,832	-	-	-
Current Planning	-	-	-	-	631,708	616,683	662,641
Long Range Planning	-	-	-	-	233,089	192,093	135,641
Building	808,503	535,815	848,485	817,591	845,554	967,509	909,265
Total Operating Expenditures	\$1,857,022	\$1,634,780	\$1,812,117	\$1,776,488	\$1,710,351	\$ 1,776,285	\$ 1,707,548
General Fund Subsidy Amount	\$ 895,879	\$ 608,438	\$ 948,648	\$ 679,594	\$ 707,515	\$ 585,915	\$ 534,973
Recovery Ratio	52%	63%	48%	62%	59%	67%	69%
Average General Fund Subsidy (2011 - 2016)						\$ 729,175	59%

* 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.

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, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Neighborhood Stabilization Program 1	\$ 152,875	\$ 29,034	\$ 39,225	\$ 142,684
Total	\$ 152,875	\$ 29,034	\$ 39,225	\$ 142,684

Fund 192 Office of Economic Adjustment Federal Grant/South Sound Military Communities Partnership

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, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
SSMCP	\$ 47,503	\$ 231,405	\$ 203,154	\$ 75,754
OEA - Joint Land Use Study Implementation	-	140,851	140,851	-
Department of Commerce - North Clear Zone	-	48,500	48,500	-
Pierce County - North Clear Zone	-	50,000	50,000	-
Total	\$ 47,503	\$ 470,756	\$ 442,505	\$ 75,754

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 provide a listing of activity for year-to-date December 2016.

Fund 190 CDBG Summary	Year-to-Date December 31, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
CDBG	\$ 53,679	\$ 356,658	\$ 379,252	\$ 31,085
HOME	-	241,108	241,108	-
Nisqually Tribe & Other	13,588	1,344	6,251	8,682
Total	\$ 67,267	\$ 599,110	\$ 626,611	\$ 39,767

Fund 190 CDBG	Year-to-Date December 31, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
CDBG	\$ 53,679	\$ 356,658	\$ 379,252	\$ 31,085
Administration	-	90,282	90,282	-
Administration	-	90,282	90,282	-
Public Service	-	24,970	24,970	-
Services for Homeless Families - LASA	-	24,970	24,970	-
Physical Improvements	-	82,165	82,165	-
LASA Client Services	-	29,317	29,317	-
San Francisco Street Improvements	-	-	-	-
108th St Roadway Improvement	-	52,848	52,848	-
Housing Programs	53,679	159,241	181,835	31,085
Nemeth, K.	-	320	320	-
Blackburn, N.	-	853	853	-
Young, S. & C.	-	14,192	14,192	-
Melton, W.	-	631	631	-
Reisinger, J.	-	11	11	-
Brown, O.	-	829	829	-
Jacobson, D.	-	11	11	-
Walter, B.	-	3,612	3,612	-
Anderson, B.	-	3,612	3,612	-
Major Staff	-	16,915	16,915	-
Emergency Assistance Displaced Resident	-	21,729	21,729	-
Village Square Apartments	-	33,665	33,665	-
CDBG - Admin of HOME Programs	-	4,631	4,631	-
CDBG - Revolving Loans - Major/Administration	34,644	45,075	79,372	347
CDBG - Revolving Loans - DPA	6,311	5,886	-	12,197
CDBG - Revolving Loan - Econ Dev - 5 Star	12,723	7,272	1,454	18,540
HOME	\$ -	\$ 241,108	\$ 241,108	\$ -
Administration	-	2,887	2,887	-
Administration	-	2,887	2,887	-
Housing Rehabilitation	-	48,399	48,399	-
Broadwell, O.	-	8,820	8,820	-
Paschal, T.	-	39,579	39,579	-
Affordable Housing	-	189,822	189,822	-
LASA - Prairie Oaks	-	12,500	12,500	-
Habitat - 8901 Commercial	-	147,299	147,299	-
Habitat - 14610 W. Thorne Lane	-	29,355	29,355	-
Habitat - 14711 & 14715 W. Thorne Lane	-	668	668	-
NISQUALLY & OTHER	\$ 13,588	\$ 1,344	\$ 6,251	\$ 8,682
Emergency Assist Displaced Residents	4,068	-	4,048	20
Emergency Assist Displaced Residents	4,068	-	4,048	20
Minor Home Repairs	9,520	344	2,203	7,661
Minor Home Repairs	9,520	344	2,203	7,661
West Pierce Fire Emergency Assist. Displaced Residents	-	1,000	-	1,000
West Pierce Fire Emergency Assist. Displaced Residents	-	1,000	-	1,000
Total	\$ 67,267	\$ 599,110	\$ 626,611	\$ 39,767

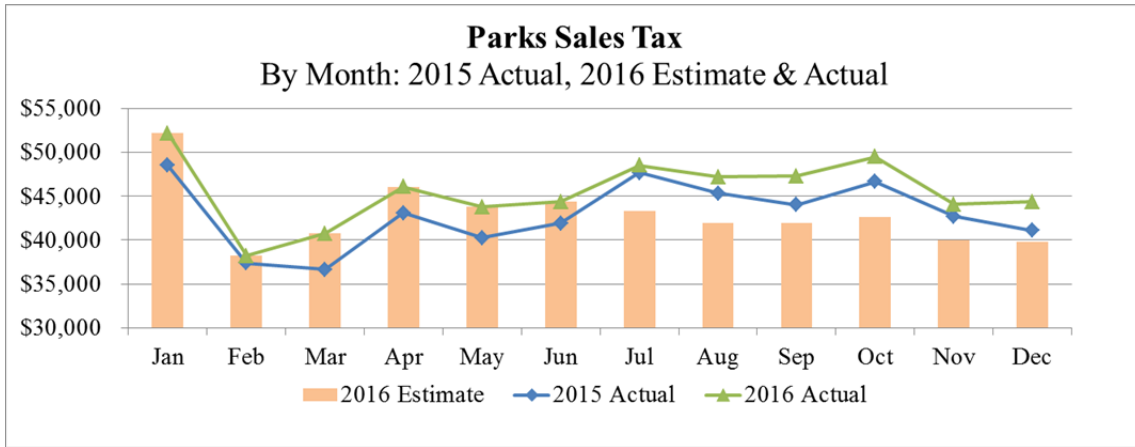
PARKS, RECREATION & COMMUNITY SERVICES

Parks Sales Tax

On September 19, 2000, Pierce County voters approved the ballot measure to increase local sales taxes by one-tenth of 1 percent. A sales and use tax equal to one-tenth of one percent (0.001%) within Pierce County provides funds to acquire, improve, rehabilitate, maintain, or develop regional and local parks; to improve, rehabilitate, maintain or expand accredited zoo, aquarium and wildlife preserves pursuant to RCW 82.14.400(6); for community-based housing; and to implement the creation of a zoo and aquarium advisory authority.

The tax was proposed as a funding mechanism for Tacoma Metro Park District (the zoo). The money collected is shared 50-50 between the Parks District and the cities not contained in the District and the county.

Parks Sales Tax								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 46,513	\$ 48,514	\$ 52,179	\$ 52,179	\$ 3,665	7.6%	\$ -	0.0%
Feb	35,488	37,377	38,187	38,187	810	2.2%	-	0.0%
Mar	35,630	36,621	40,764	40,764	4,143	11.3%	-	0.0%
Apr	41,081	43,101	46,091	46,091	2,990	6.9%	-	0.0%
May	38,097	40,239	43,775	43,775	3,536	8.8%	-	0.0%
Jun	40,462	41,898	44,365	44,365	2,467	5.9%	-	0.0%
Jul	42,016	47,663	43,342	48,507	844	1.8%	5,165	11.9%
Aug	41,446	45,328	41,953	47,176	1,848	4.1%	5,223	12.4%
Sep	41,470	44,029	41,974	47,309	3,280	7.4%	5,335	12.7%
Oct	42,747	46,650	42,659	49,479	2,829	6.1%	6,820	16.0%
Nov	39,494	42,717	39,949	44,088	1,371	3.2%	4,139	10.4%
Dec	37,246	41,066	39,762	44,383	3,317	8.1%	4,621	11.6%
Total Annual	\$ 481,690	\$ 515,203	\$ 515,000	\$ 546,303	\$ 31,100	6.0%	\$ 31,303	6.1%
Ave Change (2011 - 2016):		5.9%						



Cost Recovery

In May 2016, the City Council adopted a set of revised financial policies to include cost recovery. The following is an excerpt of the cost recovery policy as it relates specifically to target cost recovery for development review services:

Target Cost Recovery Level for Parks Programs/Services. The cost recovery policy applies to the following parks and recreation programs/services: recreation services; special events and community gathering; senior services; and all parks. The following should be considered when determining pricing levels: The higher the community benefit, the higher the General Fund subsidy level and the higher the individual benefit, the lower the General Fund subsidy level. The overall cost recovery goal for all parks programs and services should be 45%.

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 table below provides historical annual and current estimated annual and actual subsidy and recovery ratio by program.

Parks, Recreation & Community Services							
Program	2011	2012	2013	2014	2015	2016	
	Annual	Annual	Annual	Annual	Actual	YND Est	Actual
Recreation:							
Revenues	\$ 138,276	\$ 160,531	\$ 195,853	\$ 163,108	\$ 185,866	\$ 204,365	\$ 216,546
Expenditures	\$ 355,653	\$ 381,941	\$ 346,398	\$ 301,182	\$ 378,728	\$ 400,970	\$ 416,464
General Fund Subsidy	\$ 217,378	\$ 221,411	\$ 150,545	\$ 138,074	\$ 192,862	\$ 196,605	\$ 199,918
Recovery Ratio	39%	42%	57%	54%	49%	51%	52%
Senior Services:							
Revenues	\$ 143,313	\$ 116,654	\$ 118,303	\$ 126,681	\$ 126,324	\$ 133,771	\$ 128,002
Expenditures	\$ 226,560	\$ 189,836	\$ 200,651	\$ 207,557	\$ 205,028	\$ 212,760	\$ 221,579
General Fund Subsidy	\$ 83,248	\$ 73,182	\$ 82,348	\$ 80,876	\$ 78,704	\$ 78,989	\$ 93,577
Recovery Ratio	63%	61%	59%	61%	62%	63%	58%
Parks Facilities:							
Revenues	\$ 151,710	\$ 171,277	\$ 185,071	\$ 206,682	\$ 230,461	\$ 193,217	\$ 189,651
Expenditures	\$ 457,365	\$ 489,109	\$ 459,913	\$ 481,251	\$ 601,638	\$ 471,910	\$ 475,050
General Fund Subsidy	\$ 305,655	\$ 317,832	\$ 274,843	\$ 274,569	\$ 371,177	\$ 278,693	\$ 285,399
Recovery Ratio	33%	35%	40%	43%	38%	41%	40%
Fort Steilacoom:							
Revenues	\$ 310,000	\$ 216,384	\$ 230,243	\$ 252,159	\$ 196,073	\$ 242,838	\$ 222,616
Expenditures	\$ 410,815	\$ 449,884	\$ 417,950	\$ 443,644	\$ 476,101	\$ 646,143	\$ 604,482
General Fund Subsidy	\$ 100,815	\$ 233,500	\$ 187,706	\$ 191,485	\$ 280,028	\$ 403,305	\$ 381,866
Recovery Ratio	75%	48%	55%	57%	41%	38%	37%
Subtotal Direct Cost:							
Revenues	\$ 743,299	\$ 664,846	\$ 729,470	\$ 748,630	\$ 738,724	\$ 774,191	\$ 756,815
Expenditures	\$ 1,450,394	\$ 1,510,770	\$ 1,424,912	\$ 1,433,634	\$ 1,661,495	\$ 1,731,783	\$ 1,717,575
General Fund Subsidy	\$ 707,095	\$ 845,925	\$ 695,442	\$ 685,004	\$ 922,771	\$ 957,592	\$ 960,760
Recovery Ratio	51%	44%	51%	52%	44%	45%	44%
Administration (Indirect Cost):							
Revenues	\$ 49,842	\$ 50,104	\$ 55,618	\$ 59,276	\$ 74,171	\$ 77,709	\$ 79,621
Expenditures	\$ 204,221	\$ 209,047	\$ 196,770	\$ 201,177	\$ 279,425	\$ 293,656	\$ 293,036
General Fund Subsidy	\$ 154,379	\$ 158,943	\$ 141,152	\$ 141,901	\$ 205,254	\$ 215,947	\$ 213,415
Recovery Ratio	24%	24%	28%	29%	27%	26%	27%
Total Direct & Indirect Cost:							
Revenues	\$ 793,141	\$ 714,950	\$ 785,087	\$ 807,906	\$ 812,895	\$ 851,900	\$ 836,436
Expenditures	\$ 1,654,615	\$ 1,719,818	\$ 1,621,682	\$ 1,634,811	\$ 1,940,920	\$ 2,025,439	\$ 2,010,611
General Fund Subsidy	\$ 861,475	\$ 1,004,868	\$ 836,595	\$ 826,905	\$ 1,128,025	\$ 1,173,539	\$ 1,174,175
Recovery Ratio	48%	42%	48%	49%	42%	42%	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.

Fund 502 Property Management

The table below provides the operational costs of maintaining City Hall, Police Station and Sounder Station.

Property Management Operating Expenditures				
Operating Expenditures	2015 Annual Actual	2016		% of YND Est Spent
		Annual YND Est	Annual Actual	
City Hall Facility	\$ 299,931	\$ 342,500	\$ 328,130	95.8%
Personnel	48,958	80,840	92,091	113.9%
Supplies	29,635	46,090	26,861	58.3%
Professional Services	90,962	48,990	87,480	178.6%
Utilities	124,523	139,360	119,257	85.6%
Repairs & Maintenance	5,179	25,500	1,116	4.4%
Other Services & Charges	36	900	675	75.0%
Intergovernmental	638	820	650	79.3%
Police Station	\$ 207,098	\$ 228,770	\$ 252,103	110.2%
Personnel	46,834	41,950	57,795	137.8%
Supplies	13,317	26,200	14,091	53.8%
Professional Services	50,441	47,900	67,236	140.4%
Utilities	84,793	93,730	99,842	106.5%
Repairs & Maintenance	11,328	18,000	12,754	70.9%
Other Services & Charges	-	500	-	0.0%
Intergovernmental	385	490	385	78.6%
Sounder Station	\$ 154,520	\$ 178,530	\$ 152,814	85.6%
Personnel	9,365	8,380	11,558	137.9%
Supplies	4,988	5,000	3,640	72.8%
Professional Services	5,521	-	520	n/a
Utilities	5,764	-	5,390	n/a
Repairs & Maintenance	70	4,650	2,636	56.7%
Contractual Services - Security	100,000	113,000	100,000	88.5%
Contractual Services - Maintenance & Other	28,812	47,500	29,071	61.2%
Total Operating Expenditures	\$ 661,549	\$ 749,800	\$ 733,047	97.8%

Fund 301 – Parks 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 ¹	\$ 23,555	\$ 23,555	\$ -	\$ 284	\$ -	\$ 30,963	\$ 23,555	\$ (7,125)
Springbrook Park Expansion - Phase II	71,959	65,425	482,274	444,929	554,233	387,229	-	123,125
Waughop Lake Trail	(592)	(592)	475,000	511,042	474,408	395,576	-	114,874
Harry Todd Playground Replacement ²	-	-	193,550	-	193,550	40,000	-	(40,000)
Ft Steilacoom Park Community	-	-	300,000	-	300,000	-	-	-
Chambers Creek Trail Planning	-	-	25,000	25,000	25,000	25,000	-	-
Gateway	-	-	100,000	50,000	100,000	3,900	-	46,100
Ft Steilacoom Bam Removal	2,416	2,415	-	-	2,416	2,415	-	-
Springbrook Park Acquisition - Phase IV	(10,234)	(10,234)	10,234	10,234	-	-	-	-
Springbrook Bridge - Phase III	-	6,534	310,000	310,000	310,000	316,534	-	-
Ft Steilacoom Park Sports Field Improvements	-	-	500,000	7,843	500,000	7,843	-	-
Ft Steilacoom Park Parking Lot	-	-	249,290	17,048	249,290	17,048	-	-
Total	\$ 87,104	\$ 87,104	\$ 2,645,348	\$ 1,376,380	\$ 2,708,897	\$ 1,226,510	\$ 23,555	\$ 236,974
							Beginning Fund Balance - January 1, 2016	\$ 87,104
							Year-to-date Sources	\$ 1,376,380
							Year-to-date Uses	\$ 1,226,510
							Ending Fund Balance - December 31, 2016	\$ 236,974

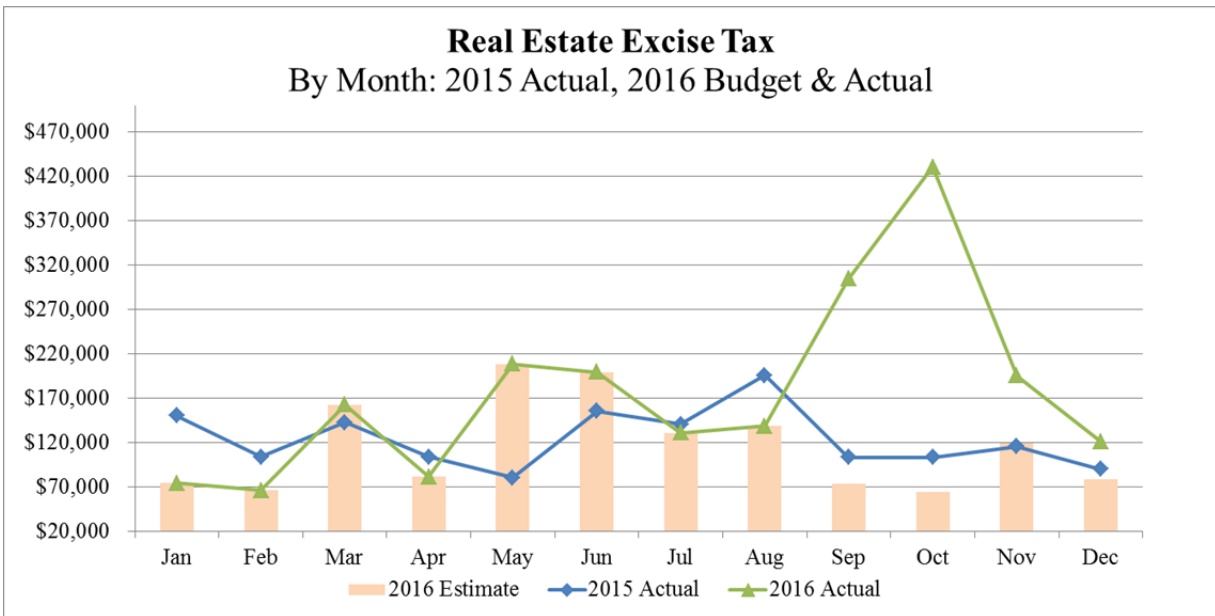
Footnote - Explanation of Parks Capital Projects Negative Project Balances:

1 & 2 - Negative project balance anticipated to be offset by future proceeds from sale of Lakeland property.

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								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 59,732	\$ 150,378	\$ 74,607	\$ 74,607	\$ (75,771)	-50.4%	\$ -	0.0%
Feb	59,358	104,218	66,359	66,359	(37,859)	-36.3%	-	0.0%
Mar	81,800	142,792	162,877	162,877	20,085	14.1%	-	0.0%
Apr	58,690	103,885	81,378	81,378	(22,507)	-21.7%	-	0.0%
May	95,468	80,723	208,410	208,410	127,687	158.2%	-	0.0%
Jun	78,310	155,472	199,464	199,464	43,992	28.3%	-	0.0%
Jul	169,840	140,920	131,152	131,152	(9,768)	-6.9%	-	0.0%
Aug	98,834	195,952	138,787	138,787	(57,165)	-29.2%	-	0.0%
Sep	134,671	103,229	73,825	304,332	201,103	194.8%	230,506	312.2%
Oct	71,814	103,293	64,216	430,696	327,403	317.0%	366,480	570.7%
Nov	75,133	115,624	119,894	195,183	79,559	68.8%	75,289	62.8%
Dec	116,650	89,963	79,031	121,443	31,480	35.0%	42,412	53.7%
Total Annual	\$ 1,100,300	\$ 1,486,449	\$ 1,400,000	\$ 2,114,688	\$ 628,239	42.3%	714,688	51.0%
Annual Sales in Millions	\$220.1	\$297.3	\$280.0	\$422.9				
Ave Change (2011 - 2016):		46.1%						



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 - 2016		
	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	59	54	113	Grand Cedars Apts 5226 to 5230 Chicago Ave SW	\$1,289,000	\$6,381
Feb	62	60	122	Pacific Ridge Apts 13020 Lincoln Blvd SW	\$1,718,000	\$8,504
Mar	65	97	162	Amber Court Apartments 12809 Lincoln Ave SW Commercial Vacant Land 5211 100th St SW Commercial Multi Unit (Office/Retail) 15305 Union Ave SW New Construction (Fast Food) 15201 Union Ave SW Palace Casino 8108 to 8200 Tacoma Mall Blvd South	\$1,250,000 \$1,830,000 \$1,995,000 \$3,000,000 \$4,500,000	\$6,188 \$9,059 \$9,875 \$14,850 \$22,275
Apr	64	79	143	Industrial/General Warehouse 8201 Durango St SW	\$1,300,000	\$6,435
May	69	104	173	Single Family Residence Bell Garden Apartments 8810 John Dower Rd SW Single Family Residence Commercial Property 9540 Bridgeport Way SW Medical Offices 1311 Bridgeport Way SW	\$1,100,000 \$1,397,600 \$1,800,000 \$2,300,000 \$11,026,576	\$5,445 \$6,918 \$8,910 \$11,385 \$54,582
Jun	78	86	164	Lakewood Estates Apartments 5607 Boston Ave SW Americas Best Value Inn Hotel Chambers Creek Center, Albertsons & Retail Candlewood Suites Hotel	\$1,450,000 \$3,050,000 \$3,162,000 \$13,200,000	\$7,178 \$15,098 \$15,652 \$65,340
Jul	50	95	145	Commercial General Retail 11101 to 11113 Pacific Hwy SW	\$1,350,000	\$6,683
Aug	64	108	172	Eagle Express Commercial General Retail 10515 Pacific Hwy SW	\$1,729,600	\$8,562
Sep	44	91	135	Pointe at Lake Steilacoom Condo 8506 Phillips Road SW Green Leaf at Lakewood Apts 5406 82nd St SW	\$5,384,750 \$32,950,000	\$26,655 \$163,103
Oct	63	59	122	Single Family Residence 34 Country Club Dr SW Other Residential 11604 Interlaaken Dr SW Chandelle Apartments 3408 to 3412 South 90th Single Family Residence 8019 North Thorne Lane SW Interstate Baking Company 8500 Durango St SW Eastwood Apartments 5302 to 5306 Chicago Ave SW The Village at Seeley Lake 9221 57th Ave SW	\$1,085,000 \$1,440,000 \$1,825,000 \$1,825,000 \$1,950,000 \$2,070,800 \$62,550,000	\$5,371 \$7,128 \$9,034 \$9,034 \$9,653 \$10,250 \$309,623
Nov	65	94	159	The James Apartments 4828 123rd St SW Villaire Apartments 7619 Burgess St W Clover Meadows Apartments 12517 47th Ave SW Lakewood Gardens 10914 Addison St SW	\$10,978,400 \$3,150,000 \$1,450,000 \$1,360,000	\$54,343 \$15,593 \$7,178 \$6,732
Dec	61	93	154	Green Firs Village 5628 Boston Ave SW	\$1,550,000	\$7,673
Total Annual	744	1,020	1,764		\$188,016,726	\$930,689

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 \$1,660,000	\$5,198 \$8,217
Total Annual	726	1,021	1,747		\$103,197,153	\$511,354

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.

\$20 Vehicle License Fee	
Applies To	Exempt
• 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	

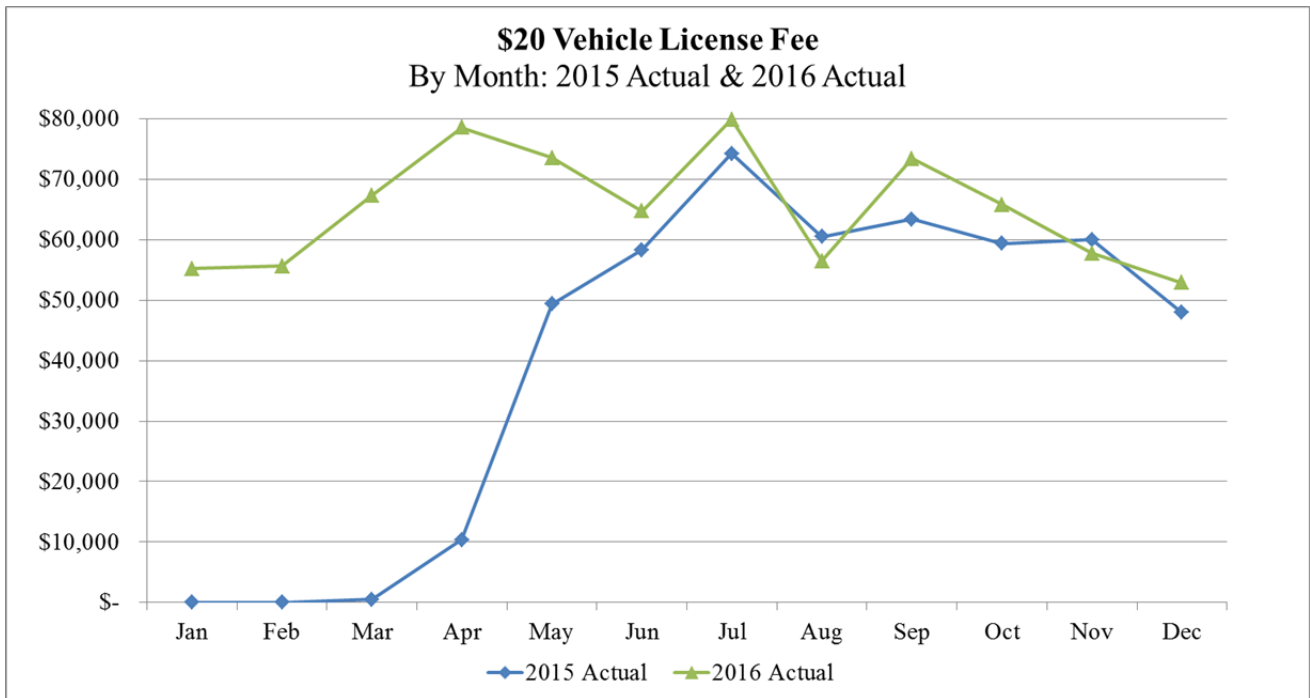
The VLF is expected to generate \$4.08M between 2015 and 2020. The funding, coupled with existing City revenue totaling \$5.06M, will finance the pavement and transportation projects totaling \$9.14M in improvements between 2015 and 2020.

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

Project	Cost
Lakewood Drive - 100 th Street to Steilacoom Blvd	\$ 900,000
Lakewood Drive – Flett Creek to North City Limits	\$1,115,000
Main Street – Gravelly Lake Drive to 108 th Street	\$ 331,000
59 th Avenue – Main Street to 100 th Street	\$ 496,000
59 th Avenue – 100 th Street to Bridgeport Way	\$ 276,000
108 th Street – Bridgeport Way to Pacific Highway	\$ 661,000
108 th Street – Main Street to Bridgeport Way	\$ 743,000
Custer Road – Steilacoom Blvd to John Dower Road	\$ 540,000
88 th Street – Steilacoom Blvd to Custer Road	\$ 300,000
100 th Street – 59 th 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: Steilacoom Blvd – Lakewood to West of South Tacoma Way Pacific Highway – 108 th Street to State Route 512 100 th Street – Lakeview Avenue to South Tacoma Way	\$ 221,000
Total	\$9,140,000

The fees are effective for tabs due beginning 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.

Vehicle Licensing Fee				
Month	2015 Actual	2016 Actual	Over / (Under)	
			2016 Actual vs 2015 Actual	
			\$	%
Jan	\$ -	\$ 55,183	\$ 55,183	-
Feb	-	55,664	55,664	-
Mar	475	67,320	66,845	14066.7%
Apr	10,375	78,586	68,211	657.4%
May	49,381	73,577	24,196	49.0%
Jun	58,311	64,706	6,395	11.0%
Jul	74,250	79,873	5,623	7.6%
Aug	60,529	56,509	(4,020)	-6.6%
Sep	63,365	73,438	10,073	15.9%
Oct	59,360	65,779	6,419	10.8%
Nov	60,034	57,776	(2,258)	-3.8%
Dec	47,936	52,906	4,970	10.4%
Total Annual Actual	\$ 484,016	\$ 781,317	\$ 297,301	61.4%
	\$ 572,000	\$ 685,000	Annual Budget	
	85%	114%	Annual Revenue as % of Budget	
	\$ (87,984)	\$ 96,317	Annual Revenue Over/(Under) Budget	



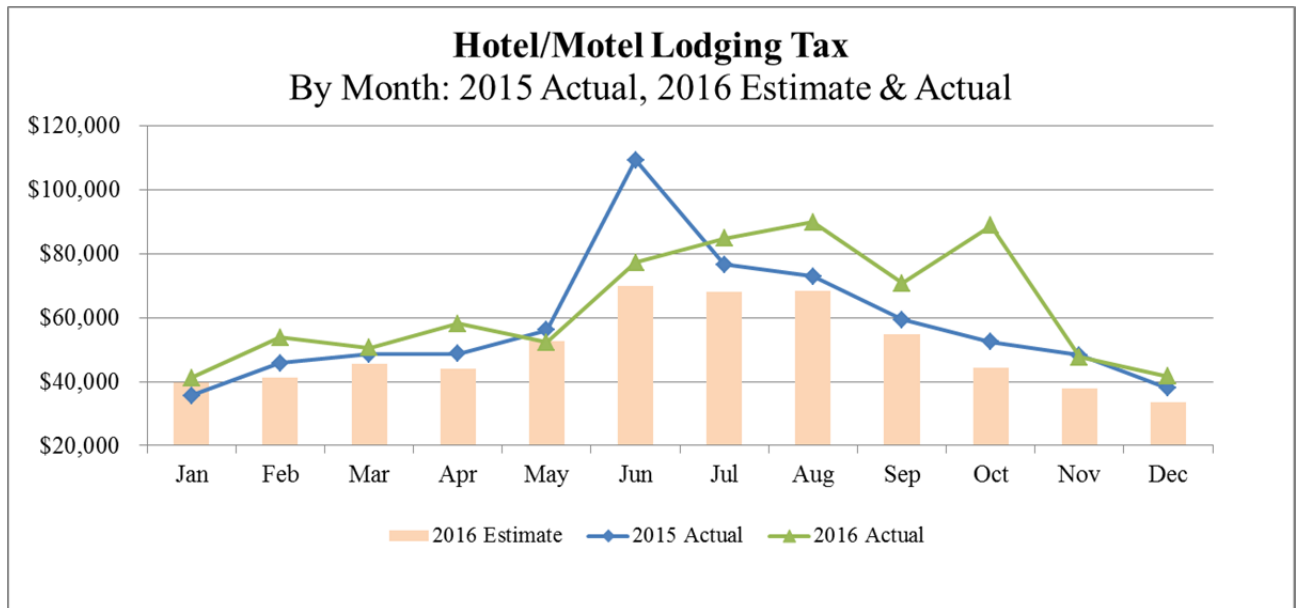
Fund 104 Hotel/Motel Lodging Tax

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.

The increase in June 2015 is split roughly half for back taxes from a hotel/motel and an increase in lodging activity due to the US Open.

Hotel/Motel Lodging Tax									
Month	2014 Actual	2015 Actual	2016		Over / (Under)				
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est		
					\$	%	\$	%	
Jan	\$ 31,153	\$ 35,671	\$ 39,785	\$ 41,213	\$ 5,542	15.5%	\$ 1,428	3.6%	
Feb	42,805	45,792	41,288	53,843	8,051	17.6%	12,556	30.4%	
Mar	40,341	48,524	45,461	50,676	2,152	4.4%	5,215	11.5%	
Apr	33,783	48,718	43,911	58,183	9,465	19.4%	14,272	32.5%	
May	53,110	56,175	52,615	52,325	(3,850)	-6.9%	(290)	-0.6%	
Jun	52,662	109,366	69,876	77,293	(32,073)	-29.3%	7,417	10.6%	
Jul	65,383	76,596	67,954	84,795	8,200	10.7%	16,841	24.8%	
Aug	72,132	72,894	68,444	89,970	17,076	23.4%	21,526	31.5%	
Sep	56,875	59,416	54,815	70,833	11,417	19.2%	16,018	29.2%	
Oct	44,934	52,395	44,417	88,846	36,451	69.6%	44,430	100.0%	
Nov	36,615	48,334	37,997	47,704	(630)	-1.3%	9,708	25.5%	
Dec	30,074	37,918	33,438	41,681	3,764	9.9%	8,243	24.7%	
Annual Total	\$ 559,867	\$ 691,798	\$600,000	\$757,364	\$ 65,565	9.5%	\$157,364	26.2%	
Ave Change (2011 - 2016):		7.4%							



The following table provides details of the hotel/motel lodging tax allocations for 2016.

Hotel/Motel Lodging Tax Summary	2016 Annual Budget	2016 Actual
4% Revenue:		
Special Hotel/Motel Tax (2%)	\$ 171,429	\$ 216,390
Transient Rental Income (2%)	171,429	216,390
Subtotal	342,858	432,779
3% Revenue:		-
Special Hotel/Motel Tax (3%)	257,142	324,584
Subtotal	257,142	324,584
Interest	-	4,900
Total Revenue	600,000	762,264
4% Expenditure:		
Asia Pacific Cultural Center	10,000	10,000
Historic Fort Steilacoom Association	10,000	10,000
Lakewold Gardens	40,000	40,000
Lakewood Chamber of Commerce	80,000	80,000
City of Lakewood Economic Development - Have You Seen Lakewood Lately?	15,000	6,488
Lakewood Historical Society & Museum	39,500	39,500
City of Lakewood PRCS - Farmers Market	20,000	20,000
City of Lakewood PRCS - SummerFEST 2016 & Triathlon	29,000	29,000
Lakewood Playhouse	49,000	49,000
Lakewood Sister Cities Association	10,000	8,437
Tacoma Regional Convention + Visitor Bureau	50,000	50,000
Tacoma South Sound Sports Commission	40,000	40,000
Grave Concerns	9,500	-
Subtotal	402,000	382,425
3% Expenditure:		
City of Lakewood PRCS - Bridgeport Way SW Gateway Improvement Project	50,000	-
City of Lakewood PRCS - Waughop Lake Trail Improvement Project	100,000	100,000
CPTC McGavick Center Payment #9 of 20	101,850	101,850
Ft. Steilacoom Field Improvements	250,000	3,921
Subtotal	501,850	205,771
Total Expenditures	\$ 903,850	\$ 588,196
Beginning Balance - Total	\$ 1,273,141	\$ 1,273,141
From 4%	\$ 446,930	\$ 446,930
From 3%	\$ 826,211	\$ 826,211
Ending Fund Balance - Total	\$ 969,291	\$ 1,447,209
From 4%	\$ 387,788	\$ 502,185
From 3%	\$ 581,503	\$ 945,024

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.

Capital Projects - Transportation	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Unallocated	\$ 119,671	\$ 125,096	\$ 3,969	\$ 137,728	\$ -	\$ -	\$ 123,640	\$ 262,824
Personnel, Engineering & Professional Svcs ¹	(7,872)	(7,872)	468,500	468,500	460,628	477,537	-	(16,909)
New LED Streetlights	62,830	62,830	228,000	185,000	290,830	27,754	-	220,076
Neighborhood Traffic Safety ²	4,584	4,584	25,000	25,000	29,584	39,045	-	(9,460)
Minor Capital	45,060	45,060	250,000	250,000	295,060	82,509	-	212,551
Chip Seal Program	35,786	35,786	335,000	335,000	370,786	279,273	-	91,513
Bridgeport Way - 83rd to 75th	153,797	153,796	229,640	165,240	383,437	315,286	-	3,750
Gravelly Lake Drive 100th to Bridgeport	12,744	12,744	2,055,700	335,638	2,068,444	164,431	-	183,951
So Tacoma Way SR512 to 96th	62,088	62,089	3,907,593	2,712,174	3,969,681	2,683,070	-	91,192
Madigan Access Improvements	118,412	144,259	4,412,023	4,440,725	4,530,435	4,584,983	-	1
Traffic Signal Upgrade Ph 4	(3,014)	(8,439)	9,515	9,515	-	1,076	6,501	-
Steilacoom Blvd Safety Project	226,989	226,989	2,347,672	173,261	2,574,661	163,208	-	237,042
Bridgeport Way - JBLM to I-5	51,348	51,347	3,592,890	3,130,094	3,644,238	3,181,440	-	0
So Tacoma Way Steilacoom Blvd to 88th	132,566	132,566	1,602,317	198,370	1,734,883	111,308	-	219,628
112th/111th Bridgeport Way to Kendrick	(5,730)	(5,730)	53,631	35,827	47,901	26,097	-	4,000
Bridgeport Overlay PacHwy to 112th	(2,325)	(2,325)	4,325	4,212	2,000	1,611	-	276
Lakewood Dr. - 100th to Steilacoom Blvd	49,442	49,442	935,000	915,717	984,442	38,114	-	927,045
Steilacoom Blvd - Lkwd Dr to So Tac Way	(2,325)	(2,325)	4,325	4,325	2,000	981	-	1,019
108th St/Main St to Bridgeport Way	(10,963)	(10,963)	797,896	93,546	786,933	52,848	-	29,735
Lakewood Traffic Signal Upgrade Ph 5 ³	63,225	63,226	414,494	401,373	477,719	466,975	-	(2,376)
Steilacoom Blvd - Farwest to Phillips	104,662	104,663	422,099	170,000	526,761	186,830	-	87,833
Safety Projects - Military Rd/112th	11,899	11,899	110,824	38,288	122,723	42,542	-	7,645
Safety Projects - Rdwy Safety @ 96th & 40th	7,360	7,360	56,367	17,498	63,727	19,442	-	5,416
Paths & Trails	10,143	10,143	5,000	5,110	-	-	15,143	15,253
Portland Ave Traffic Calming (Camp Murray Mitig)	86,971	61,125	-	-	5,408	8,920	81,563	52,205
100th & Lakewood Dr	61,724	61,724	-	-	10,189	-	51,535	61,724
LED Streetlight Retrofit	210,325	210,325	826,399	805,608	826,399	821,410	210,325	194,523
Bridgeport Way I-5 Ramp to Pac Hwy	5,130	5,130	-	1,080	-	-	5,130	6,210
Gravelly Lake Dr - Non Motorized Trail	-	-	150,000	50,063	150,000	43,995	-	6,068
North Gate Rd/Edgewood Ave Street Imp	-	-	23,000	23,000	23,000	13,386	-	9,614
WA Blvd (Edgewood to GLD) Street Imp	-	-	77,000	77,000	77,000	58,435	-	18,565
John Dower Road Sidewalks - SRTS	-	-	100,000	77,720	100,000	38,330	-	39,390
Phillips Road Sidewalk - SRTS	-	-	50,000	44,161	50,000	29,108	-	15,053
Steilacoom Blvd - Weller to Phillips - SRTS	-	-	30,000	-	30,000	-	-	-
Gravelly Lake Dr - 59th to Steilacoom	-	-	400,000	66,432	400,000	34,166	-	32,267
So Tacoma Way - 88th to N City Limits	-	-	-	29,040	-	-	-	29,040
Durango St & Steilacoom Blvd SW Signal ⁴	-	-	11,500	-	11,500	9,889	-	(9,889)
Lakeview Ave Sidewalk Improvements ⁵	-	-	2,180,000	42,646	2,180,000	43,182	-	(535)
Total	\$ 1,604,526	\$ 1,604,528	\$ 26,119,679	\$ 15,468,893	\$ 27,230,369	\$ 14,047,181	\$ 493,836	\$ 3,026,240
Beginning Fund Balance - January 1, 2016								\$ 1,604,528
Year-to-date Sources								\$ 15,468,893
Year-to-date Uses								\$ 14,047,181
Ending Fund Balance - December 31, 2016								\$ 3,026,240

Footnote - Explanation of Transportation Capital Projects Negative Project Balances:

- 1 - Negative project balance due to timing of expenditures (2017 expenditures will be less than budgeted).
- 2 - Negative project balance due to timing of expenditures (2017 expenditures will be less than budgeted).
- 3 - Final payment from WSDOT grant did not cover all expenses, need will be covered by unallocated CIP funds in 2017.
- 4 - Entire project will be billed at project end which was extended from December 1, 2016 to June 30, 2017.
- 5 - Expenses will be covered by SWM in 2017.

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 146th 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 146th Street to 150th Street and then North on 150th 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 PWTFL; and \$750,000 Pierce County grant. The debt service payment on the \$500,000 PWTFL 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	
Capital Projects - Sewer Capital Projects									
Unallocated	\$ 39,172	\$ 39,172	\$ -	\$ (29)	\$ -	\$ 16,756	\$ 39,172	\$ 22,388	
Woodbrook Sewer Extensioin Phase 2 ¹	270,630	270,630	1,132,190	1,082,190	1,402,820	1,386,029	-	(33,209)	
Total	\$ 309,802	\$ 309,802	\$ 1,132,190	\$ 1,082,161	\$ 1,402,820	\$ 1,402,785	\$ 39,172	\$ (10,822)	
								Beginning Fund Balance - January 1, 2016	\$ 309,802
								Year-to-date Sources	\$ 1,082,161
								Year-to-date Uses	\$ 1,402,785
								Ending Fund Balance - December 31, 2016	\$ (10,822)

Footnote - Explanation of Sewer Capital Projects Negative Project Balances:

1 - Pierce County is withholding \$50,000 until project completion, expected 3/31/2017

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	
Capital Projects - Sanitary Sewer Connection									
Operations	\$ 913,482	\$ 913,482	\$ 302,000	\$ 217,347	\$ 635,000	\$ 628,019	\$ 580,482	\$ 502,810	
Total	\$ 913,482	\$ 913,482	\$ 302,000	\$ 217,347	\$ 635,000	\$ 628,019	\$ 580,482	\$ 502,810	
								Beginning Fund Balance, January 1, 2016	\$ 913,482
								Year-to-date Sources	\$ 217,347
								Year-to-date Uses	\$ 628,019
								Ending Fund Balance - December 31, 2016	\$ 502,810

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
Capital Projects - Surface Water Mgmt								
Operations	\$ 4,948,311	\$ 4,948,311	\$ 2,702,500	\$ 3,113,663	\$ 4,323,254	\$ 3,096,303	\$ 3,327,557	\$ 4,965,671
Waughop Lake Management Plan ¹	15,727	15,727	47,180	47,180	62,907	64,985	-	(2,078)
Stormwater Source Control Study ²	(5,000)	(5,000)	229,769	122,710	229,769	122,710	(5,000)	(5,000)
Mountain View Outfall Water Quality ³	282,911	282,911	-	-	282,911	338,442	-	(55,531)
Stormwater Pipe Repair Project	250,000	250,000	-	-	250,000	-	-	250,000
Outfall Retrofit	300,000	300,000	-	-	300,000	-	-	300,000
Storm Drain Replacement BPW to Steilacoom ⁴	9,500	9,500	-	-	9,500	9,529	-	(29)
111th St Alley Repair Project ⁵	-	-	-	-	-	6,010	-	(6,010)
Total	\$ 5,801,449	\$ 5,801,449	\$ 2,979,449	\$ 3,283,554	\$ 5,458,341	\$ 3,637,980	\$ 3,322,557	\$ 5,447,023
							Beginning Fund Balance, January 1, 2016	\$ 5,801,449
							Year-to-date Sources	\$ 3,283,554
							Year-to-date Uses	\$ 3,637,980
							Ending Fund Balance - December 31, 2016	\$ 5,447,023

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

1, 3 & 5 - Negative project balance will be covered by SWM revenues in 2017.

2 - Negative project balance (due to ineligible grant expenses) will be covered by SWM revenues in 2017.

4 - Negative project balance will be covered by SWM revenues in 2017.

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 \$70.1M and an additional \$49.4M may 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 \$366.7M. The tables below show the City’s available debt capacity and outstanding debt as of December 31, 2016.

Computation of Limitation of Indebtedness					
As of December 31, 2016					
Description	General Purpose		Excess Levy	Excess Levy	Total Debt Capacity
	Councilmanic (Limited GO)	Excess Levy (with a vote)	Open Space & Park (voted)	Utility Purposes (voted)	
AV= \$4,943,143,201 (A)					
1.50%	\$ 74,147,148	\$ (74,147,148)			\$ -
2.50%		\$ 123,578,580	\$ 123,578,580	\$ 123,578,580	\$ 370,735,740
Add: Cash on Hand for Redemption (B)	\$ -				\$ -
Less: Bonds Outstanding	\$ (4,023,073)	\$ -	\$ -	\$ -	\$ (4,023,073)
Remaining Debt Capacity	\$70,124,075	\$49,431,432	\$123,578,580	\$123,578,580	\$366,712,667
General Capacity (C)	\$119,555,507				

(A) Final Assessed Valuation for 2016 Property Tax Collection
(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, 2016								
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	\$ 245,000	\$ 131,000	General Fund
2016 Limited Tax General Obligation Bonds (LTGO)	Refunding 2009 LTGO	4/19/2016	12/1/2028	1.40 - 2.41%	\$ 1,884,032	\$ 1,884,032	\$ 188,000	General Fund
LOCAL Financing	LED Streetlight Retrofit	3/24/2015	12/1/2027	2.33%	\$ 1,460,000	\$ 1,370,000	\$ 156,000	General Fund
59th Avenue Promissory Note	Right-of-Way / Roadway in Lakewood Towne Center	4/30/2005	4/30/2024	3.74%	\$ 1,071,000	\$ 524,040	\$ 77,000	General Fund
Subtotal					\$ 7,134,539	\$ 4,023,073	\$ 552,000	
PWTFL 04-691-PRE-132	American Lake Gardens/ Tillicum Sewer	7/7/2005	7/7/2024	1.00%	\$ 593,864	\$ 237,721	\$ 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	\$ 2,944,821	\$ 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	\$ 1,248,314	\$ 108,000	Assessments on all Lakewood Sewer Accounts
PWTFL 12-951-025	American Lake Gardens/ Tillicum Sewer	6/1/2012	6/1/2031	0.50%	\$ 500,000	\$ 500,000	\$ 37,000	Assessments on all Lakewood Sewer Accounts
Subtotal					\$ 7,933,864	\$ 4,930,856	\$ 482,000	
Combined Local Improve District (CLID) 1101/1103	Street Improvements	12/1/2006	12/1/2026	3.75 - 4.65%	\$ 2,824,704	\$ 640,000	\$ 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	\$ 346,515	\$ 57,000	Assessment on Single Business
Subtotal					\$ 3,704,704	\$ 986,515	\$ 213,000	
Capital Lease - Copiers	Copiers	10/1/2015	12/1/2018		\$ 60,018	\$ 39,940	\$ 18,000	General Fund
Subtotal					\$ 60,018	\$ 39,940	\$ 18,000	
Total					\$ 18,833,125	\$ 9,980,383	\$ 1,265,000	

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, 2015		December 31, 2016		Change from 2015	
	FTE	Total Liability	FTE	Total Liability	FTE	Total Liability
Non-Rep	34.00	\$ 355,420	32.50	\$ 390,503	(1.50)	\$ 35,083
AFSCME	84.43	\$ 506,632	81.50	\$ 494,388	(2.93)	\$ (12,244)
LPMG	4.00	\$ 91,183	4.00	\$ 139,119	-	\$ 47,936
LPIG	93.00	\$ 1,378,671	93.00	\$ 1,457,692	-	\$ 79,021
Teamsters	4.00	\$ 21,464	4.00	\$ 22,001	-	\$ 537
Total	219.43	\$ 2,353,370	215.00	\$ 2,503,703	(4.43)	\$ 150,333
Change From 2015					-2.0%	6.4%

Cash & Investments

The City currently maintains cash in its bank account to earn earnings credit, which offsets banking service fees. The remainder is invested with the Local Government Investment Pool (LGIP). As of December 31, 2016, the total invested in with the LGIP \$18.3M with a net earnings rate of 0.52% compared to the average yield on the 6-month Treasury Bill of 0.61%.

By Fund Summary

The following table provides a summary of each fund’s activity as of December 31, 2016.

Fund #/Fund Name	Beginning Fund Balance 1/1/2016	2016		Revenue Over/(Under) Expenditures	Ending Fund Balance 12/31/2016	Cash Balance 12/31/2016
		Revenues *	Expenditures **			
Total All Funds	\$ 23,143,356	\$ 74,648,663	\$ 71,047,385	\$ 3,601,277	\$ 26,744,637	\$ 21,730,713
001 General Fund	\$ 5,848,859	\$ 37,382,587	\$ 35,322,067	\$ 2,060,520	\$ 7,909,378	\$ 5,545,118
1XX Special Revenue Funds	\$ 2,889,166	\$ 7,547,977	\$ 6,823,851	\$ 724,126	\$ 3,613,293	\$ 3,106,778
101 Street Operations & Maintenance	-	2,185,324	2,119,549	65,775	65,775	-
102 Real Estate Excise Tax	476,554	2,116,437	1,713,305	403,132	879,686	563,060
103 Transportation Benefit District	-	782,320	683,933	98,387	98,387	98,387
104 Hotel/Motel Lodging Tax	1,273,140	762,264	588,197	174,068	1,447,208	1,357,821
105 Property Abatement	149,331	60,914	74,045	(13,130)	136,201	117,550
106 Public Art	34,074	6,164	1,031	5,133	39,207	39,209
180 Narcotics Seizure	481,575	159,896	277,297	(117,402)	364,173	421,416
181 Felony Seizure	-	194,924	-	194,924	194,924	221,286
182 Federal Seizure	206,847	53,403	129,804	(76,401)	130,446	133,923
190 Grants	67,267	599,110	626,611	(27,500)	39,767	7,192
191 Neighborhood Stabilization Program	152,875	29,034	39,225	(10,191)	142,684	142,953
192 South Sound Military Partnership	47,503	470,756	442,505	28,251	75,754	3,981
195 Public Safety Grants	-	127,431	128,351	(920)	(920)	-
2XX Debt Service Fund	\$ 1,495,834	\$ 3,202,641	\$ 3,604,393	\$ (401,752)	\$ 1,094,081	\$ 1,094,251
201 General Obligation Bond Debt Service	-	2,272,336	2,272,336	-	-	-
202 Local Improvement District Debt Service	484,396	211,856	608,201	(396,345)	88,051	88,051
204 Sewer Project Debt Service	616,937	717,208	453,856	263,352	880,289	880,458
251 Local Improvement District Guaranty	394,501	1,241	270,000	(268,759)	125,742	125,741
3XX Capital Project Funds	\$ 2,914,917	\$ 18,144,780	\$ 17,304,497	\$ 840,283	\$ 3,755,203	\$ 1,381,145
301 General Government CIP	87,105	1,376,380	1,226,510	149,870	236,974	-
302 Transportation CIP	1,604,528	15,468,893	14,047,181	1,421,712	3,026,241	306,779
311 Sewer Project CIP	309,801	1,082,161	1,402,787	(320,626)	(10,823)	566,754
312 Sanitary Sewer Connection	913,483	217,347	628,019	(410,672)	502,812	507,613
4XX Enterprise Funds	\$ 5,801,449	\$ 3,283,554	\$ 3,637,980	\$ (354,426)	\$ 5,447,024	\$ 5,439,380
401 Surface Water Management	5,801,449	3,283,554	3,637,980	(354,426)	5,447,023	5,439,380
5XX Internal Service Funds	\$ 4,193,131	\$ 5,087,124	\$ 4,354,597	\$ 732,527	\$ 4,925,659	\$ 5,164,041
501 Vehicle & Equipment Replacement	3,684,937	1,883,219	1,040,567	842,652	4,527,589	4,564,070
502 City Hall Facility Services	447,248	733,047	802,226	(69,178)	378,072	447,622
503 Information Technology	60,946	1,250,932	1,291,879	(40,947)	20,000	143,174
504 Risk Management	-	1,219,925	1,219,925	-	-	9,174

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

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

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
(001) GENERAL FUND					
<i>REVENUES:</i>					
Taxes	\$25,056,768	\$25,902,341	\$25,533,800	\$25,749,634	\$26,329,393
Property Tax	6,468,617	6,563,936	6,639,000	6,644,634	6,642,052
Local Sales & Use Tax	8,272,877	8,707,904	8,601,900	8,750,000	9,178,807
Sales/Parks	481,690	515,202	499,900	515,000	546,303
Brokered Natural Gas Use Tax	79,394	33,661	30,000	30,000	28,301
Criminal Justice Sales Tax	863,463	926,884	898,300	945,000	982,505
Admissions Tax	654,011	656,410	680,400	610,000	600,842
Utility Tax	5,747,855	5,703,609	5,644,000	5,644,000	5,629,010
Leasehold Tax	6,457	22,800	8,000	12,000	10,103
Gambling Tax	2,482,403	2,771,934	2,532,300	2,599,000	2,711,471
Franchise Fees	3,382,845	3,520,594	3,510,300	3,529,000	3,616,442
Cable, Water, Sewer, Solid Waste	2,524,420	2,666,387	2,626,100	2,709,000	2,791,715
Tacoma Power	858,425	854,207	884,200	820,000	824,727
Development Service Fees	1,096,893	1,002,837	1,481,000	1,190,370	1,172,575
Building Permits	443,123	453,669	685,300	475,000	475,833
Other Building Permit Fees	100,147	98,058	143,600	122,600	220,863
Plan Review/Plan Check Fees	466,631	371,069	572,000	491,340	370,220
Other Zoning/Development Fees	86,993	80,040	80,100	101,430	105,660
Licenses & Permits	447,376	452,242	510,900	439,500	424,169
Business License	270,375	248,339	332,900	261,500	278,260
Alarm Permits & Fees	135,883	164,363	136,000	136,000	105,865
Animal Licenses	41,118	39,540	42,000	42,000	40,044
State Shared Revenues	1,146,708	1,108,785	1,197,900	1,201,600	1,350,725
Sales Tax Mitigation	48,556	46,846	50,000	50,000	46,177
Criminal Justice	147,169	134,679	150,200	153,100	149,009
Criminal Justice High Crime	332,925	224,154	236,700	236,700	375,837
Liquor Excise Tax	99,953	191,738	258,500	267,500	276,603
Liquor Board Profits	518,105	511,368	502,500	494,300	503,074
Marijuana Enforcement Profits	-	-	-	-	25
Intergovernmental	353,747	413,554	401,025	406,025	412,866
Police FBI & Other Misc	37,607	13,334	12,900	12,900	13,460
Police-Animal Svcs-Steilacoom	10,586	12,173	13,000	13,000	15,675
Police-Animal Svcs-Dupont	20,554	27,954	27,000	27,000	28,386
Police-South Sound 911 Investigations	-	-	-	5,000	7,225
Muni Court-University Place Contract	225,000	170,585	124,711	124,711	124,711
Muni Court-Town of Steilacoom Contract	10,000	99,276	92,352	92,352	92,349
Muni Court-City of Dupont	-	89,042	131,062	131,062	131,060
Administrative Services - Human Resources	-	1,190	-	-	-
Parks & Recreation	50,000	-	-	-	-

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
(001) GENERAL FUND-continued					
Charges for Services & Fees	1,003,355	944,539	989,500	974,000	1,199,813
Parks & Recreation Fees	234,414	231,151	262,500	255,500	219,318
Court Transport-University Place	11,220	-	-	-	-
Court Transport-Steilacoom	2,805	-	-	-	-
Police - Various Contracts	3,695	19,800	-	-	1,087
Police - Towing Impound Fees	49,300	37,000	40,000	40,000	18,500
Police - Extra Duty	398,599	363,353	400,000	400,000	672,191
Police - Western State Hospital Community Policing Program	288,027	286,537	276,000	276,000	276,000
Other	15,295	6,697	11,000	2,500	12,718
Fines & Forfeitures	2,089,104	1,981,247	2,194,100	1,982,219	1,943,063
Municipal Court	1,384,894	1,282,219	1,444,100	1,282,219	1,030,358
Photo Infraction	704,211	699,028	750,000	700,000	912,704
Miscellaneous/Interest/Other	140,049	117,636	74,150	70,150	78,409
Interest Earnings	7,202	7,919	2,000	6,000	24,179
Penalties & Interest - Taxes	33,952	21,915	30,500	30,500	22,780
Miscellaneous/Other	98,895	87,801	41,650	33,650	31,451
Interfund Transfers	313,060	284,700	284,700	284,700	284,700
Transfers In - Fund 101 Street O&M	28,360	-	-	-	-
Transfer In - Fund 401 SWM Operations	284,700	284,700	284,700	284,700	284,700
Subtotal Operating Revenues	\$35,029,905	\$35,728,474	\$36,177,375	\$35,827,198	\$36,812,155
% Revenue Change over Prior Year	1.85%	1.99%	1.26%	0.28%	3.03%
<i>EXPENDITURES:</i>					
City Council	94,441	103,021	136,290	136,290	131,839
Legislative	90,811	103,021	132,840	132,840	131,739
Sister City	3,631	-	3,450	3,450	100
City Manager	528,918	601,322	632,066	630,832	627,631
Executive	425,967	477,028	503,016	501,782	491,877
Governmental Relations	102,950	124,294	129,050	129,050	135,754
Municipal Court	1,893,926	1,790,330	2,046,213	2,128,783	1,945,305
Judicial Services	986,509	1,009,561	1,147,133	1,140,903	1,008,247
Professional Services	444,802	489,074	523,700	612,500	622,739
Probation & Detention	462,615	291,696	375,380	375,380	314,319
Administrative Services	3,441,279	1,490,468	1,628,158	1,623,004	1,520,888
Finance	1,148,980	979,952	1,120,126	1,116,309	992,952
Information Technology	869,656	-	-	-	-
Human Resources & Safety	493,076	510,516	508,032	506,695	527,937
Risk Management	929,567	-	-	-	-

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
(001) GENERAL FUND-continued					
Legal	1,272,057	1,634,745	1,694,649	1,690,990	1,520,654
Legal (Civil & Criminal)	1,057,235	-	-	-	-
Civil Legal Services	-	823,942	891,614	889,109	824,340
Criminal Prosecution Services	-	397,917	420,020	420,020	339,847
City Clerk	133,536	283,737	293,015	291,861	281,395
Election	81,286	129,149	90,000	90,000	75,071
Community & Economic Development	1,786,180	1,876,796	1,942,264	1,935,268	1,875,902
Planning	676,832	-	-	-	-
Current Planning	-	631,708	619,125	616,683	662,641
Long Range Planning	-	233,089	192,877	192,093	135,641
Building	817,591	845,554	970,768	967,509	909,265
Economic Development	291,756	166,445	159,494	158,983	168,355
Parks, Recreation & Community Services	2,155,686	2,465,429	2,670,401	2,677,682	2,592,555
Human Services	366,512	380,249	402,570	402,570	407,162
Administration	201,177	279,425	294,231	293,656	293,036
Recreation	301,182	378,728	400,970	400,970	416,464
Senior Services	207,557	205,028	212,760	212,760	221,579
Parks Facilities	481,251	601,638	474,075	471,910	475,050
Fort Steilacoom Park	443,644	476,101	637,108	646,143	604,482
Street Landscape Maintenance	154,363	144,261	248,687	249,673	174,782
Police	19,883,014	21,595,504	22,984,891	22,885,545	22,385,005
Command	1,804,138	3,843,299	4,227,108	4,194,462	4,072,647
Jail Service	693,896	700,814	624,240	624,240	606,720
Dispatch Services/SS911	2,027,605	2,112,715	2,156,869	2,156,869	2,155,585
Investigations	2,491,608	3,436,838	4,425,200	4,357,600	3,750,086
Patrol	6,722,494	6,918,555	6,995,550	6,995,550	7,271,021
Special Units	1,223,404	156,104	110,850	110,850	209,015
SWAT	107,997	81,170	73,710	73,710	98,806
Crime Prevention	757,439	819,654	922,670	922,670	907,267
Contracted Services (Extra Duty, offset by Revenue)	441,460	443,998	400,000	400,000	826,011
Community Safety Resource Team (CSRT)	603,847	393,837	429,407	430,307	347,181
Training	217,496	113,660	107,425	107,425	116,328
Traffic Policing	1,259,338	1,161,290	1,353,320	1,353,320	851,004
Property Room	299,386	264,470	313,300	313,300	223,962
Reimbursements	493,432	457,237	105,332	105,332	365,192
Emergency Management	14,407	18,773	29,040	29,040	37,378
Animal Control	308,667	298,364	320,870	320,870	248,900
Road & Street/Camera Enforcement	416,400	374,726	390,000	390,000	297,903

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
(001) GENERAL FUND-continued					
Property Management	825,724	-	-	-	-
Facilities Maintenance	273,676	-	-	-	-
City Hall Facility	96,752	-	-	-	-
Law Enforcement Facilities	296,394	-	-	-	-
Parking Facilities/Light Rail	158,902	-	-	-	-
Non-Departmental	195,983	132,402	131,290	131,290	122,398
Commuter Trip Reduction	7,942	1,128	-	-	179
Fleet Management	1,844	-	-	-	-
Other (affects many departments)	147,701	131,274	131,290	131,290	122,219
Liquor/Pollution Control	38,496	-	-	-	-
Interfund Transfers	1,324,432	1,641,482	1,791,953	1,728,029	1,605,336
Transfer to Fund 101 Street O&M	1,001,675	1,266,320	1,312,143	1,225,435	1,182,032
Transfer to Fund 105/190 Abatement Program	-	35,000	35,000	35,000	35,000
Transfer to Fund 201 GO Bond Debt Service	287,758	340,162	444,810	467,594	388,304
Transfer to Fund 102 Street Capital	35,000	-	-	-	-
Contributions to Reserve Funds	920,300	-	-	-	-
Contribution to Fund 501 Vehicle & Equip Reserves	920,300	-	-	-	-
Subtotal Operating Expenditures	\$34,321,939	\$33,331,499	\$35,658,175	\$35,567,713	\$34,327,514
% Expenditure Change over Prior Year	0.30%	-2.89%	6.98%	6.71%	2.99%
OPERATING INCOME (LOSS)	\$707,965	\$2,396,975	\$519,200	\$259,485	\$2,484,642
As a % of Operating Expenditures	2.06%	7.19%	1.46%	0.73%	7.24%
<i>OTHER FINANCING SOURCES:</i>					
Grants, Donations/Contrib, 1-Time	299,991	335,163	270,144	284,618	300,431
Contributions/Donations/Other	47,889	52,306	44,000	69,250	75,368
Proceeds from Sale of Assets/Capital Lease	-	1	-	-	110
Grants	252,102	282,856	226,144	215,368	224,954
Transfers In	2,015,015	40,802	270,000	270,000	270,000
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	-	-	270,000	270,000	270,000
Transfer In - Fund 501 Fleet & Equipment	1,074,959	40,802	-	-	-
Subtotal Other Financing Sources	\$2,315,006	\$375,965	\$540,144	\$554,618	\$570,431

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
(001) GENERAL FUND-continued					
<i>OTHER FINANCING USES:</i>					
Capital & Other 1-Time	973,111	570,544	734,513	734,513	396,064
Municipal Court	51,459	51,350	18,056	18,056	16,077
City Council	5,264	-	-	-	-
City Manager	18,000	31,573	11,933	11,933	6,343
Administrative Services/Unallocated Internal Svc Charges	465,692	3,992	9,785	9,785	36,525
IT 6-Year Strategic Plan	-	-	-	-	-
Legal/Clerk	21,209	309,575	47,453	47,453	52,361
Community & Economic Development	321,515	59,524	466,165	466,165	198,300
Parks, Recreation & Community Services	9,725	1,294	72,582	72,582	7,171
Police	52,863	113,235	108,539	108,539	79,286
Public Works/Property Management	27,385	-	-	-	-
Interfund Transfers	97,848	886,229	613,020	613,020	598,489
Transfer Out - Fund 101 Street O&M	37,000	-	14,531	14,531	-
Transfer Out - Fund 105 Property Abatement	-	-	-	-	-
Transfer Out - Fund 192 OEA Grant	50,000	50,000	54,750	54,750	54,750
Transfer Out - Fund 195 Police Grants	10,848	-	-	-	-
Transfer Out - Fund 301 Parks CIP	-	146,729	-	-	-
Transfer Out - Fund 302 Transportation CIP	-	689,500	310,500	310,500	310,500
Transfer Out - Fund 501 Fleet & Equip Reserves	-	-	233,239	233,239	233,239
Subtotal Other Financing Uses	\$1,070,959	\$1,456,773	\$1,347,533	\$1,347,533	\$994,553
Total Revenues and Other Sources	\$37,344,911	\$36,104,439	\$36,717,519	\$36,381,816	\$37,382,587
Total Expenditures and other Uses	\$35,392,899	\$34,788,272	\$37,005,708	\$36,915,246	\$35,322,067
Beginning Fund Balance:	\$2,580,681	\$4,532,693	\$5,848,860	\$5,848,860	\$5,848,860
Ending Fund Balance:	\$4,532,693	\$5,848,860	\$5,560,671	\$5,315,430	\$7,909,378
Ending Fund Balance as a % of Gen/Street Operating Revenues	12.6%	16.0%	15.0%	14.4%	20.9%
Reserve - Total Target 12% of Gen/Street Operating Revenues	\$4,316,235	\$4,397,783	\$4,445,565	\$4,415,222	\$4,535,491
2% Contingency Reserves	\$719,372	\$732,964	\$740,928	\$735,870	\$755,915
5% General Fund Reserves	\$1,798,431	\$1,832,409	\$1,852,319	\$1,839,676	\$1,889,788
5% Strategic Reserves	\$1,798,431	\$1,832,409	\$1,852,319	\$1,839,676	\$1,889,788
Unreserved / (12% Adopted Reserves Shortfall):	\$216,459	\$1,451,078	\$1,115,106	\$900,208	\$3,373,887

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 101 STREET OPERATIONS & MAINTENANCE					
<i>REVENUES:</i>					
Permits	84,653	56,942	28,000	96,000	119,995
Engineering Review Fees	1,303	1,050	300	1,000	50
Motor Vehicle Fuel Tax	852,760	861,723	840,700	869,319	863,896
Interest Earnings	2	-	-	-	(340)
Subtotal Operating Revenues	\$ 938,717	\$ 919,715	\$ 869,000	\$ 966,319	\$ 983,601
<i>EXPENDITURES:</i>					
Street Lighting	490,880	470,847	309,656	309,656	436,063
Traffic Control Devices	548,874	442,137	440,240	440,240	279,351
Snow & Ice Response	28,643	10,103	15,850	15,850	14,636
Road & Street Preservation	969,480	1,246,351	1,382,447	1,407,058	1,297,320
Transfer Out - Fund 001 General Admin Support	28,360	-	-	-	-
Contribution to Fleet & Equipment Reserves	100	-	-	-	-
Subtotal Operating Expenditures	\$ 2,066,337	\$ 2,169,439	\$ 2,148,193	\$ 2,172,804	\$ 2,027,370
OPERATING INCOME (LOSS)	\$ (1,127,620)	\$ (1,249,724)	\$ (1,279,193)	\$ (1,206,485)	\$ (1,043,769)
<i>OTHER FINANCING SOURCES:</i>					
Donations/Contributions	4,146	9,780	-	10,000	10,000
Proceeds from Sale of Assets/Capital Lease	(2,096)	2,288	-	-	-
Judgments, Settlements/Miscellaneous	16,205	2,143	-	-	907
Permits Deposits for Professional Services	-	5,060	-	4,000	8,784
Transfer In From General Fund	1,038,675	1,266,320	1,326,674	1,239,966	1,182,032
Subtotal Other Financing Sources	\$1,056,931	\$1,285,591	\$1,326,674	\$1,253,966	\$1,201,723
<i>OTHER FINANCING USES:</i>					
Grants/Other	12,280	5,060	-	-	8,784
Building, Vehicles, Equipment	-	3,703	32,481	32,481	55,202
Construction - Traffic Control	-	27,105	15,000	15,000	28,193
Subtotal Other Financing Uses	\$12,280	\$35,867	\$47,481	\$47,481	\$92,179
Total Revenues and Other Sources	\$1,995,648	\$2,205,306	\$2,195,674	\$2,220,285	\$2,185,324
Total Expenditures and other Uses	\$2,078,617	\$2,205,306	\$2,195,674	\$2,220,285	\$2,119,548
Beginning Fund Balance:	\$ 82,969	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ (0)	\$ (0)	\$ -	\$ -	\$ 65,775

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 102 REAL ESTATE EXCISE TAX (Street Capital Fund prior to 2015)					
<i>REVENUES:</i>					
Real Estate Excise Tax	1,100,298	1,486,450	1,271,000	1,400,000	2,114,687
Solid Waste Recycling Licenses & Permits	1,300	-	-	-	-
Motor Vehicle Fuel Tax	348,310	-	-	-	-
Engineering Services	475,145	-	-	-	-
Mitigation Fees	400,114	-	-	-	-
Interest Earnings	105	77	-	-	1,749
Grants	3,768,444	-	-	-	-
Donations/Contributions	10,837	-	-	-	-
Transfer In From 001 General Fund	35,000	-	-	-	-
Transfer In - Fund 401 Surface Water Mgmt	44,890	-	-	-	-
Total Revenue	\$ 6,184,443	\$ 1,486,527	\$ 1,271,000	\$ 1,400,000	\$ 2,116,437
<i>EXPENDITURES:</i>					
Capital Projects	5,419,063	-	-	-	-
Transfer Out - Fund 301 General Govt'l/Parks CIP	-	85,878	107,234	60,234	107,234
Transfer Out - Fund 302 Transportation Capital	-	1,773,634	1,606,071	1,606,071	1,606,071
Transfer Out - Fund 401 Surface Water Mgmt	487,975	268,989	-	-	-
Total Expenditures	\$ 5,907,038	\$ 2,128,501	\$ 1,713,305	\$ 1,666,305	\$ 1,713,305
Beginning Fund Balance:	\$841,124	\$1,118,529	\$476,554	\$476,554	\$476,554
Ending Fund Balance:	\$1,118,529	\$476,554	\$34,249	\$210,249	\$879,686

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT					
<i>REVENUES:</i>					
\$20 Vehicle License Fee (net of fee)	-	484,016	686,000	685,350	781,318
Interest Earnings	-	49	-	-	1,002
Total Revenue	\$ -	\$ 484,065	\$ 686,000	\$ 685,350	\$ 782,320
<i>EXPENDITURES:</i>					
WCIA Risk Assessment	-	2,500	2,500	2,500	2,500
Audit	-	-	5,000	4,350	2,933
Transfer to Fund 302 Transportation Capital	-	481,565	678,500	678,500	678,500
Total Expenditures	\$ -	\$ 484,065	\$ 686,000	\$ 685,350	\$ 683,933
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	-	-	-	-	98,387

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 104 HOTEL/MOTEL LODGING TAX					
<i>REVENUES:</i>					
Special Hotel/Motel Lodging Tax (5%)	399,904	494,141	428,571	428,571	540,974
Transient Rental income Tax (2%)	159,962	197,656	171,429	171,429	216,390
Interest Earnings	1,255	2,920	-	-	4,900
Total Revenues	\$ 561,121	\$ 694,717	\$ 600,000	\$ 600,000	\$ 762,264
<i>EXPENDITURES:</i>					
Administration	19,319	2,658	-	-	-
Lodging Tax Programs	448,620	412,477	503,850	503,850	484,275
Lodging Tax Programs-Transfer Out to Fund 301 Parks CIP	-	35,000	400,000	400,000	103,922
Total Expenditures	\$ 467,938	\$ 450,135	\$ 903,850	\$ 903,850	\$ 588,197
Beginning Fund Balance:	\$ 935,374	\$ 1,028,557	\$ 1,273,140	\$ 1,273,140	\$ 1,273,140
Ending Fund Balance:	\$ 1,028,557	\$ 1,273,140	\$ 969,290	\$ 969,290	\$ 1,447,208

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 105 PROPERTY ABATEMENT & RENTAL HOUSING SAFETY PROGRAM					
<i>REVENUES:</i>					
Abatement Charges	47,549	2,525	23,356	23,356	24,620
Interest Earnings	123	34	-	-	1,294
Judgments & Settlements	20,002	-	-	-	-
Transfer In - Fund 001 General	-	35,000	35,000	35,000	35,000
Rental Housing Safety Program Fees	-	-	-	-	-
Total Revenues	\$ 67,674	\$ 37,559	\$ 58,356	\$ 58,356	\$ 60,914
<i>EXPENDITURES:</i>					
Abatement	44,074	150,000	207,687	207,687	74,045
Rental Housing Safety Program Fees	-	-	-	-	-
Total Expenditures	\$ 44,074	\$ 150,000	\$ 207,687	\$ 207,687	\$ 74,045
Beginning Fund Balance:	\$ 238,171	\$ 261,771	\$ 149,331	\$ 149,331	\$ 149,331
Ending Fund Balance:	\$ 261,771	\$ 149,331	\$ -	\$ -	\$ 136,201
Abatement	\$ 261,771	\$ 149,331	\$ -	\$ -	\$ 149,331
Rental Housing Safety Program	\$ -	\$ -	\$ -	\$ -	\$ 74,045

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 106 PUBLIC ART					
<i>REVENUES:</i>					
Interest Earnings	10	9	-	-	139
Facility Rentals	13,500	9,000	10,000	10,000	6,000
Donations/Contributions	-	400	-	-	25
Total Revenues	\$ 13,510	\$ 9,409	\$ 10,000	\$ 10,000	\$ 6,164
<i>EXPENDITURES:</i>					
Arts Commission Programs	123	723	2,000	2,000	11
Public Art	-	-	31,000	31,000	1,020
Total Expenditures	\$ 123	\$ 723	\$ 33,000	\$ 33,000	\$ 1,031
Beginning Fund Balance:	\$ 12,001	\$ 25,388	\$ 33,388	\$ 34,074	\$ 34,074
Ending Fund Balance:	\$ 25,388	\$ 34,074	\$ 10,388	\$ 11,074	\$ 39,207

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 180 NARCOTICS SEIZURE					
<i>REVENUES:</i>					
Forfeitures	67,563	166,343	110,000	110,000	140,183
Grants	29,168	-	-	-	-
Law Enforcement Contracts	-	23,281	24,581	6,828	17,956
Interest Earnings	686	1,443	-	532	1,757
Total Revenues	\$ 97,417	\$ 191,066	\$ 134,581	\$ 117,360	\$ 159,896
<i>EXPENDITURES:</i>					
Investigations	283,413	192,753	616,166	598,413	271,942
Capital Purchases	94,845	-	-	-	5,355
Transfer Out - Fund 001 General	14,061	-	-	-	-
Total Expenditures	\$ 392,319	\$ 192,753	\$ 616,166	\$ 598,413	\$ 277,297
Beginning Fund Balance:	\$ 778,174	\$ 483,272	\$ 481,585	\$ 481,585	\$ 481,585
Ending Fund Balance:	\$ 483,272	\$ 481,585	\$ -	\$ 532	\$ 364,183

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 181 FELONY SEIZURE					
<i>REVENUES:</i>					
Interest Earnings	289	-	-	-	-
Forfeitures	-	-	-	-	194,924
Transfer In From Fund 180 Narcotics Seizure	-	-	-	-	-
Total Revenues	\$ 289	\$ -	\$ -	\$ -	\$ 194,924
<i>EXPENDITURES:</i>					
Investigations	10,968	5,044	-	-	-
Transfer to Fund 001 General	85,939	-	-	-	-
Total Expenditures	\$ 96,907	\$ 5,044	\$ -	\$ -	\$ -
Beginning Fund Balance:	\$ 101,662	\$ 5,044	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ 5,044	\$ 0	\$ -	\$ -	\$ 194,924

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 182 FEDERAL SEIZURE					
<i>REVENUES:</i>					
Forfeitures	68,945	218,838	-	75,000	52,679
Interest Earnings	34	62	-	-	724
Total Revenues	\$ 68,979	\$ 218,899	\$ -	\$ 75,000	\$ 53,403
<i>EXPENDITURES:</i>					
Crime Prevention	37,432	83,840	206,847	101,847	129,804
Total Expenditures	\$ 37,432	\$ 83,840	\$ 206,847	\$ 101,847	\$ 129,804
Beginning Fund Balance:	\$ 40,240	\$ 71,787	\$ 206,847	\$ 206,847	\$ 206,847
Ending Fund Balance:	\$ 71,787	\$ 206,847	\$ -	\$ 180,000	\$ 130,446

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 190 CDBG/GRANTS					
<i>REVENUES:</i>					
Grants	1,074,353	817,012	2,168,055	2,168,055	598,286
Interest Earnings	1,404	1,004	879	879	785
Miscellaneous/Contributions	12,058	16,250	-	-	40
Transfer In - Fund 001 General	-	-	-	-	-
Total Revenues	\$ 1,087,814	\$ 834,266	\$ 2,168,934	\$ 2,168,934	\$ 599,110
<i>EXPENDITURES:</i>					
Grants	1,066,645	626,266	1,436,003	1,436,003	573,762
Section 108 Loan Repayment	-	-	-	-	-
Transfer Out - Fund 001 General	840,056	-	-	-	-
Transfer Out - Fund 302 Transportation	-	163,114	800,198	800,198	52,848
Total Expenditures	\$ 1,906,701	\$ 789,380	\$ 2,236,201	\$ 2,236,201	\$ 626,611
Beginning Fund Balance:	\$ 841,268	\$ 22,381	\$ 67,267	\$ 67,267	\$ 67,267
Ending Fund Balance:	\$ 22,381	\$ 67,267	\$ -	\$ -	\$ 39,767

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM					
<i>REVENUES:</i>					
Grant-NSP 1	154,043	-	-	-	-
Grant-NSP 3	96,032	-	-	-	-
Abatement Charges	-	-	38,885	39,561	28,043
Total Revenues	\$ 250,075	\$ -	\$ 38,885	\$ 39,561	\$ 29,034
<i>EXPENDITURES:</i>					
Grant-NSP 1	154,111	18,402	191,760	191,760	39,225
Grant-NSP 3	96,032	-	-	-	-
Total Expenditures	\$ 250,142	\$ 18,402	\$ 191,760	\$ 191,760	\$ 39,225
Beginning Fund Balance:	\$ 171,345	\$ 171,277	\$ 152,875	\$ 152,875	\$ 152,875
Ending Fund Balance:	\$ 171,277	\$ 152,875	\$ -	\$ 676	\$ 142,684

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 192 OFFICE OF ECONOMIC ADJUSTMENT/SSMCP					
<i>REVENUES:</i>					
Grants	281,466	153,468	408,777	408,777	239,351
Partner Participation	133,250	153,629	173,500	176,805	176,100
Misc/Other	-	-	-	-	555
Transfer In From Fund 001 General	50,000	50,000	54,750	54,750	54,750
Total Revenues	\$ 464,716	\$ 357,097	\$ 637,027	\$ 640,332	\$ 470,756
<i>EXPENDITURES:</i>					
OEA/SSMCP	408,649	394,313	634,377	607,968	442,505
Total Expenditures	\$ 408,649	\$ 394,313	\$ 634,377	\$ 607,968	\$ 442,505
Beginning Fund Balance:	\$ 28,652	\$ 84,719	\$ 47,503	\$ 47,503	\$ 47,503
Ending Fund Balance:	\$ 84,719	\$ 47,503	\$ 50,153	\$ 79,867	\$ 75,754

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 195 PUBLIC SAFETY GRANTS					
<i>REVENUES:</i>					
Grants	175,919	192,779	184,767	163,135	127,431
Transfer In - Fund 001 General	10,848	-	-	-	-
Total Revenues	\$ 186,767	\$ 192,779	\$ 184,767	\$ 163,135	\$ 127,431
<i>EXPENDITURES:</i>					
Grants	186,551	192,996	184,767	163,135	128,351
Total Expenditures	\$ 186,551	\$ 192,996	\$ 184,767	\$ 163,135	\$ 128,351
Beginning Fund Balance:	\$ -	\$ 216	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ 216	\$ (0)	\$ -	\$ -	\$ (920)

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE					
<i>REVENUES:</i>					
Transfer-In From Fund 001 General	287,758	340,162	444,810	467,594	388,304
Bond Proceeds	-	-	1,884,032	1,884,032	1,884,032
Total Revenues	\$ 287,758	\$ 340,162	\$ 2,328,842	\$ 2,351,626	\$ 2,272,336
<i>EXPENDITURES:</i>					
Principal & Interest - 59th Street	77,000	77,000	77,000	77,000	77,000
Principal & Interest - Police Station - 2009 LTGO	210,758	212,183	213,160	213,160	133,870
Principal & Interest - Police Station - 2016 LTGO	-	-	-	22,784	-
Principal & Interest - LOCAL LED Streetlight	-	50,980	154,650	154,650	154,650
Bond Refund	-	-	1,884,032	1,884,032	1,906,816
Total Expenditures	\$ 287,758	\$ 340,162	\$ 2,328,842	\$ 2,351,626	\$ 2,272,336
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE					
<i>REVENUES:</i>					
Interest	41	149	-	-	1,774
Assessments	284,860	607,068	204,485	204,485	210,082
Total Revenues	\$ 284,901	\$ 607,217	\$ 204,485	\$ 204,485	\$ 211,856
<i>EXPENDITURES:</i>					
Principal & Interest-Combined LID 1101/1103	201,846	50,541	610,542	610,542	525,541
Principal & Interest - LID 1108	82,153	73,330	71,020	71,020	82,660
Total Expenditures	\$ 283,999	\$ 123,871	\$ 681,562	\$ 681,562	\$ 608,201
Beginning Fund Balance:	\$ 149	\$ 1,051	\$ 484,396	\$ 484,396	\$ 484,396
Ending Fund Balance:	\$ 1,051	\$ 484,396	\$ 7,319	\$ 7,319	\$ 88,051

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 204 SEWER PROJECT DEBT SERVICE					
<i>REVENUES:</i>					
Sewer Charges (4.75% Sewer Surcharge)	586,192	659,515	600,000	660,000	679,787
Interest Earnings/Other	4,620	4,138	-	4,500	7,860
Sanitary Side Sewer Connection Home Loan Repayment	10,228	26,246	-	19,020	29,560
Total Revenues	\$ 601,039	\$ 689,899	\$ 600,000	\$ 683,520	\$ 717,208
<i>EXPENDITURES:</i>					
PWTFL Debt Service (PW-04-691-PRE-132)	32,984	32,439	32,390	32,984	32,390
PWTFL Debt Service (PW-06-962-022)	313,623	310,679	310,679	313,623	310,679
PWTFL Debt Service (PW-08-951-025)	111,828	110,701	110,788	111,828	110,788
PWTFL Debt Service (PW-12-851-025)	-	-	44,000	340	-
Transfer To Fund 311 Sewer Capital	-	270,000	-	-	-
Total Expenditures	\$ 458,435	\$ 723,819	\$ 497,857	\$ 458,775	\$ 453,857
Beginning Fund Balance:	\$ 508,250	\$ 650,854	\$ 616,934	\$ 616,934	\$ 616,934
Ending Fund Balance:	\$ 650,854	\$ 616,934	\$ 719,077	\$ 841,679	\$ 880,285

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE					
<i>REVENUES:</i>					
Interest Earnings	(60)	2,703	-	-	1,241
Total Revenues	\$ (60)	\$ 2,703	\$ -	\$ -	\$ 1,241
<i>EXPENDITURES:</i>					
Transfer Out - Fund 001 General	-	-	270,000	270,000	270,000
Total Expenditures	\$ -	\$ -	\$ 270,000	\$ 270,000	\$ 270,000
Beginning Fund Balance:	\$ 391,858	\$ 391,798	\$ 394,501	\$ 394,501	\$ 394,501
Ending Fund Balance:	\$ 391,798	\$ 394,501	\$ 124,501	\$ 124,501	\$ 125,742

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 301 PARKS CAPITAL					
<i>REVENUES:</i>					
Grants	-	270,943	1,559,240	984,950	715,566
Interest Earnings	1	5	-	-	284
Contributions/Donations	-	14,000	329,000	654,000	393,050
USGA/Verizon Fees	10,000	35,000	-	-	-
Proceeds from Sale of Land	-	-	193,550	193,550	-
Transfer In From Fund 001 General	-	146,729	-	-	-
Transfer In From Fund 102 REET	-	85,878	107,234	60,234	107,234
Transfer In From Fund 104 Hotel/Motel Lodging Tax	-	35,000	400,000	400,000	103,922
Transfer In From Fund 401 Surface Water Mgmt	-	35,000	56,324	56,324	56,324
Total Revenues	\$ 10,001	\$ 622,555	\$ 2,645,348	\$ 2,349,058	\$ 1,376,380
<i>EXPENDITURES:</i>					
Capital	-	545,726	2,708,897	2,436,164	1,226,510
Total Expenditures	\$ -	\$ 545,726	\$ 2,708,897	\$ 2,436,164	\$ 1,226,510
Beginning Fund Balance:	\$ 276	\$ 10,277	\$ 87,106	\$ 87,106	\$ 87,106
Ending Fund Balance:	\$ 10,277	\$ 87,106	\$ 23,557	\$ -	\$ 236,976

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 302 TRANSPORTATION CAPITAL PROJECT					
<i>REVENUES:</i>					
Motor Vehicle Excise Tax	-	375,289	340,000	340,000	387,746
State Transportation Package - Multi-Modal Distribution	-	-	-	70,000	59,757
State Transportation Package - Increased Gas Tax	-	-	-	-	-
Grants	-	6,375,782	19,173,716	19,173,716	10,212,497
Contributions from Utilities/Developers/Partners	-	328,485	1,108,605	1,108,605	1,296,106
LOCAL Financing	-	1,667,849	209,773	209,773	-
LID Financing	-	-	-	-	-
Proceeds from Sale of Asset/Street Vacation	-	154,225	-	-	2,000
Interest/Other	-	-	-	-	(7,402)
Transfer In - Fund 001 General	-	689,500	310,500	310,500	310,500
Transfer In - Fund 102 REET	-	1,773,634	1,606,071	1,606,071	1,606,071
Transfer In - Fund 103 TBD	-	481,565	678,500	678,500	678,500
Transfer In - Fund 190 CDBG	-	163,114	800,198	800,198	52,848
Transfer In - Fund 401 SWM	-	989,061	1,892,317	1,892,317	870,269
Total Revenues	\$ -	\$ 12,998,504	\$ 26,119,680	\$ 26,189,680	\$ 15,468,893
<i>EXPENDITURES:</i>					
Capital Projects	-	11,381,128	27,230,369	27,522,257	13,744,784
Debt Issue Cost	-	12,849	-	-	-
Transfer Out - Fund 401 SWM	-	-	-	-	302,397
Total Expenditures	\$ -	\$ 11,393,977	\$ 27,230,369	\$ 27,522,257	\$ 14,047,181
Beginning Fund Balance:	\$ -	\$ -	\$ 1,604,528	\$ 1,604,528	\$ 1,604,528
Ending Fund Balance:	\$ -	\$ 1,604,528	\$ 493,839	\$ 271,951	\$ 3,026,240

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 311 SEWER CAPITAL PROJECT					
<i>REVENUES:</i>					
Grants	-	538,515	211,485	211,485	161,485
Interest Earnings	304	4	-	-	(29)
Public Works Trust Fund Loan	-	179,295	320,705	320,705	320,705
Transfer In From Fund 204 Sewer Project Debt	-	270,000	-	-	-
Transfer In From Fund 312 Sanitary Sewer Connection Capital	-	-	600,000	600,000	600,000
Total Revenues	\$ 304	\$ 987,814	\$ 1,132,190	\$ 1,132,190	\$ 1,082,161
<i>EXPENDITURES:</i>					
Capital	20,443	784,081	1,402,820	1,402,820	1,402,785
Total Expenditures	\$ 20,443	\$ 784,081	\$ 1,402,820	\$ 1,402,820	\$ 1,402,785
Beginning Fund Balance:	\$ 126,208	\$ 106,070	\$ 309,803	\$ 309,803	\$ 309,803
Ending Fund Balance:	\$ 106,070	\$ 309,803	\$ 39,173	\$ 39,173	\$ (10,821)

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 312 SANITARY SEWER CONNECTION CAPITAL					
<i>REVENUES:</i>					
Sewer Availability Charge	194,839	246,640	302,000	286,000	212,098
Interest Earnings	725	1,849	-	-	4,085
Proceeds From Lien	746	1,127	-	-	1,164
Total Revenues	\$ 196,310	\$ 249,616	\$ 302,000	\$ 286,000	\$ 217,347
<i>EXPENDITURES:</i>					
Capital	32,218	20,036	35,000	35,000	28,019
Transfer To Fund 311 Sewer Capital Project	-	-	600,000	600,000	600,000
Total Expenditures	\$ 32,218	\$ 20,036	\$ 635,000	\$ 635,000	\$ 628,019
Beginning Fund Balance:	\$ 519,811	\$ 683,903	\$ 913,482	\$ 913,482	\$ 913,482
Ending Fund Balance:	\$ 683,903	\$ 913,482	\$ 580,482	\$ 564,482	\$ 502,810

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 401 SURFACE WATER MANAGEMENT					
<i>REVENUES:</i>					
Charges for Services & Fees	2,723,885	2,740,257	2,702,500	2,756,000	2,768,494
Interest Earnings	11,807	14,782	-	17,000	22,548
Subtotal Operating Revenues	\$ 2,735,692	\$ 2,755,038	\$ 2,702,500	\$ 2,773,000	\$ 2,791,042
% Revenue Change over Prior Year	-0.4%	0.7%	-1.9%	0.7%	1.3%
<i>EXPENDITURES:</i>					
Geographical Information Services	23,706	-	-	-	-
Engineering Services and Operations & Maintenance	1,898,274	1,928,740	2,466,948	2,446,832	1,852,531
Engineering Services	-	-	-	-	-
Operations & Maintenance	-	-	-	-	-
Transfer to Fund 001 General Admin Support	284,700	284,700	284,700	284,700	284,700
Contribution to Fleet & Equipment Reserves	17,750	-	-	-	-
Subtotal Operating Expenditures	\$ 2,224,430	\$ 2,213,440	\$ 2,751,648	\$ 2,731,532	\$ 2,137,231
% Expenditure Change over Prior Year	6.5%	-0.5%	24.3%	23.4%	-3.4%
OPERATING INCOME (LOSS)	\$ 511,262	\$ 541,598	\$ (49,148)	\$ 41,468	\$ 653,811
As a % of Operating Expenditures	23.0%	24.5%	-1.8%	1.5%	30.6%
<i>OTHER FINANCING SOURCES:</i>					
Grants	276,528	210,814	276,949	276,949	190,115
Judgments, Settlements/Miscellaneous	9,437	500	-	-	-
Transfer In From Fund 102/302 Street Capital	487,975	268,989	-	-	302,397
Transfer In From Fund 190 Grant	31,237	-	-	-	-
Subtotal Other Financing Sources	\$ 805,177	\$ 480,303	\$ 276,949	\$ 276,949	\$ 492,512
<i>OTHER FINANCING USES:</i>					
Capital/Other	608,276	1,064,633	1,139,040	1,139,040	574,156
Transfer To Fund 102 Street Capital	44,890	-	-	-	-
Transfer to Fund 301 Parks CIP	-	35,000	56,324	56,324	56,324
Transfer to Fund 302 Transportation Capital	-	989,061	1,892,317	1,892,317	870,269
Subtotal Other Financing Uses	\$ 653,166	\$ 2,088,694	\$ 3,087,681	\$ 3,087,681	\$ 1,500,749
Total Revenues and Other Sources	\$ 3,540,869	\$ 3,235,341	\$ 2,979,449	\$ 3,049,949	\$ 3,283,554
Total Expenditures and other Uses	\$ 2,877,596	\$ 4,302,134	\$ 5,839,329	\$ 5,819,213	\$ 3,637,980
Beginning Fund Balance:	\$ 6,204,969	\$ 6,868,242	\$ 5,801,449	\$ 5,801,449	\$ 5,801,449
Ending Fund Balance:	\$ 6,868,242	\$ 5,801,449	\$ 2,941,569	\$ 3,032,185	\$ 5,447,023
Ending Fund Balance as a % of Operating Rev	251.1%	210.6%	108.8%	109.3%	254.9%
17% Operating Reserves	\$ 465,068	\$ 468,356	\$ 459,425	\$ 471,410	\$ 459,425
Unreserved / (17% Target Reserves Shortfall):	\$6,403,174	\$5,333,093	\$2,482,144	\$2,560,775	\$4,987,598

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 501 FLEET & EQUIPMENT					
<i>OPERATING REVENUES:</i>					
M&O Revenue	-	629,755	904,220	650,220	491,653
Interest Earnings	8,573	1,530	-	4,000	15,394
Insurance Recovery	88,294	-	-	-	-
Total Revenues	\$ 96,868	\$ 631,285	\$ 904,220	\$ 654,220	\$ 507,047
<i>OPERATING EXPENDITURES:</i>					
Gasoline	-	304,709	523,400	323,400	262,724
Other Supplies	-	4,629	3,990	3,990	1,725
Repairs & Maintenance	-	313,456	376,830	326,830	263,832
Other Services & Charges	-	8,492	-	-	140
Total Expenditures	\$ -	\$ 631,285	\$ 904,220	\$ 654,220	\$ 528,421
Operating Revenue Over/(Under) Expenditures	\$ 96,868	-	\$ -	\$ -	\$ (21,374)
<i>OTHER FINANCING SOURCES:</i>					
Replacement Reserves Collections	938,150	883,135	1,071,020	959,935	972,694
Capital Contribution	-	-	-	-	-
Proceeds From Sale of Assets	64,135	68,698	46,800	50,000	90,355
Transfer In From Fund 001 General	-	-	233,239	233,239	233,239
Transfer In From Fund 504 Risk Management	-	-	100,000	-	79,884
Total Other Financing Sources	\$ 1,002,285	\$ 951,832	\$ 1,451,059	\$ 1,243,174	\$ 1,376,172
<i>OTHER FINANCING USES:</i>					
Fleet & Equipment New & Replacement	990,727	1,212,019	524,494	424,494	388,957
Transfer to Fund 001 General	1,074,959	40,802	-	-	-
Transfer to Fund 401 Surface Water Management	31,237	-	-	-	-
Transfer to Fund 502 Information Technology	-	110,050	123,189	123,189	123,189
Total Other Financing Uses	\$ 2,096,923	\$ 1,362,871	\$ 647,683	\$ 547,683	\$ 512,146
Total Revenues	\$ 1,099,153	\$ 1,583,118	\$ 2,355,279	\$ 1,897,394	\$ 1,883,219
Total Expenditures	\$ 2,096,923	\$ 1,994,156	\$ 1,551,903	\$ 1,201,903	\$ 1,040,567
Beginning Fund Balance:	\$ 5,093,746	\$ 4,095,975	\$ 3,684,937	\$ 3,684,937	\$ 3,684,937
Ending Fund Balance:	\$ 4,095,975	\$ 3,684,937	\$ 4,488,313	\$ 4,380,428	\$ 4,527,589

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 502 PROPERTY MANAGEMENT (City Hall Services Fund prior to 2015)					
<i>OPERATING REVENUES:</i>					
M&O Revenue	-	727,437	749,800	749,800	731,389
Interest Earnings	703	2,634	-	-	1,658
Total Operating Revenues	\$ 703	\$ 730,071	\$ 749,800	\$ 749,800	\$ 733,047
<i>OPERATING EXPENDITURES:</i>					
City Hall Facility	-	299,931	342,500	342,500	328,130
Police Station	-	207,098	228,770	228,770	252,103
Parking Facilities/Light Rail	-	154,520	178,530	178,530	152,814
Total Operating Expenditures	\$ -	\$ 661,549	\$ 749,800	\$ 749,800	\$ 733,047
Operating Revenue Over/(Under) Expenditures	\$ 703	\$ 68,522	\$ -	\$ -	\$ -
<i>OTHER FINANCING SOURCES:</i>					
Replacement Reserve Collections	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -
<i>OTHER FINANCING USES:</i>					
Capital/1-Time	7,389	67,432	212,479	212,479	69,178
Total Other Financing Uses	\$ 7,389	\$ 67,432	\$ 212,479	\$ 212,479	\$ 69,178
Total Revenues	\$ 703	\$ 730,071	\$ 749,800	\$ 749,800	\$ 733,047
Total Expenditures	\$ 7,389	\$ 728,981	\$ 962,279	\$ 962,279	\$ 802,226
Beginning Fund Balance:	\$ 452,842	\$ 446,156	\$ 447,246	\$ 447,246	\$ 447,246
Ending Fund Balance:	\$ 446,156	\$ 447,246	\$ 234,767	\$ 234,767	\$ 378,068

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 503 INFORMATION TECHNOLOGY					
<i>REVENUES:</i>					
M&O Revenue	-	1,007,671	1,147,293	1,147,293	931,086
Misc/Interest/Other	-	1,782	-	-	808
Total Operating Revenues	\$ -	\$ 1,009,453	\$ 1,147,293	\$ 1,147,293	\$ 931,894
<i>EXPENDITURES:</i>					
Personnel	-	480,917	495,408	495,408	468,661
Supplies	-	106,740	83,450	83,450	59,497
Services & Charges	-	421,796	568,435	568,435	531,204
6-Year IT Strategic Plan	-	-	-	-	-
Total Operating Expenditures	\$ -	\$ 1,009,453	\$ 1,147,293	\$ 1,147,293	\$ 1,059,362
Operating Revenue Over/(Under) Expenditures	\$ -	\$ 0	\$ -	\$ -	\$ (127,468)
<i>OTHER FINANCING SOURCES:</i>					
Replacement Reserve Collection	-	-	22,500	22,500	20,000
Proceeds from Capital Lease	-	57,295	-	-	-
Capital Contribution/1-Time M&O/Other	-	202,102	141,973	139,473	175,845
Transfer In From Fund 501 Fleet & Equipment	-	110,050	123,189	123,189	123,189
Total Other Financing Sources	\$ -	\$ 369,447	\$ 287,662	\$ 285,162	\$ 319,034
<i>OTHER FINANCING USES:</i>					
One-Time/Capital	-	308,499	323,607	323,607	232,514
Total Other Financing Uses	\$ -	\$ 308,499	\$ 323,607	\$ 323,607	\$ 232,514
Total Revenues	\$ -	\$ 1,378,901	\$ 1,434,955	\$ 1,432,455	\$ 1,250,928
Total Expenditures	\$ -	\$ 1,317,952	\$ 1,470,900	\$ 1,470,900	\$ 1,291,877
Beginning Fund Balance:	\$ -	\$ -	\$ 60,948	\$ 60,948	\$ 60,948
Ending Fund Balance:	\$ 0	\$ 60,948	\$ 25,000	\$ 22,500	\$ 20,000

	2014	2015	2016		
	Annual Actual	Annual Actual	Annual Budget	YND Est	Annual Actual
FUND 504 RISK MANAGEMENT					
<i>REVENUES:</i>					
M&O Revenue	-	958,425	1,170,142	1,071,966	1,030,308
AWC Retro Refund	-	23,878	-	24,000	20,054
Interest/Miscellaneous	-	-	-	-	820
Insurance Recoveries - 3rd Party	-	51,778	100,000	70,000	163,744
Total Revenues	\$ -	\$ 1,034,081	\$ 1,270,142	\$ 1,165,966	\$ 1,214,925
<i>EXPENDITURES:</i>					
Safety Program	-	27	4,980	4,980	2,659
AWC Retro Program	-	44,239	24,000	24,000	23,998
WCIA Assessment	-	835,200	937,500	944,123	942,553
Claims/Judgments & Settlements	-	154,615	203,662	192,863	165,831
Total Expenditures	\$ -	\$ 1,034,081	\$ 1,170,142	\$ 1,165,966	\$ 1,135,041
<i>OTHER FINANCING SOURCES:</i>					
Capital Contribution/1-Time M&O	-	291,920	-	4,176	5,000
Total Other Financing Sources	\$ -	\$ 291,920	\$ -	\$ 4,176	\$ 5,000
<i>OTHER FINANCING USES:</i>					
One-Time/Capital	-	291,920	-	4,176	5,000
Transfer To Fund 501 Fleet & Equipment	-	-	100,000	-	79,884
Total Other Financing Uses	\$ -	\$ 291,920	\$ 100,000	\$ 4,176	\$ 84,884
Total Revenues	\$ -	\$ 1,326,001	\$ 1,270,142	\$ 1,170,142	\$ 1,219,925
Total Expenditures	\$ -	\$ 1,326,001	\$ 1,270,142	\$ 1,170,142	\$ 1,219,925
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ 0	\$ -	\$ -	\$ -

Finance

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Type/Description- Finance					
# of invoices paid annually	n/a	2073	1979	2018	1965
% of vendors paid within 30 days of invoice date ⁽¹⁾	95%	83.6%	86.4%	84.9%	86.3%
% of accounts receivable aged balances over 60 days versus annual billing	5%	0.02%	0.01%	0.01%	0.01%
GFOA Award Received for Current Year CAFR ⁽²⁾	Yes	n/a	n/a	n/a	n/a
GFOA Award Received for Biennium's Budget Document ⁽³⁾	Yes	n/a	n/a	n/a	n/a
Clean Audit ⁽⁴⁾	Yes	n/a	n/a	n/a	n/a
Bond Rating Per Standard & Poor's ⁽⁵⁾	AA	AA-	AA-	AA-	AA-
# of months cash reconciled within 15 days of month-end ⁽⁶⁾	12	1	1	1	2
# of months cash reconciled to the penny	12	1	1	3	3
Average working days to compile quarterly financial report	5	5	5	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 fiscal years 2013, 2014 and 2015 (award received in January 2017).

(3) Achieved GFOA's Distinguished Budget Award for the City's 2015/2016 Biennial Budget. 2017/2018 Biennial Budget document is pending GFOA's review.

(4) Audit for FY 2014.

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

(6) Cash reconciliations not reconciled by the 15th of the month due to position vacancies (position filled July & October 2016). At year-end, all months reconciled to the penny.

Human Resources

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Measure- Human Resources					
Negotiations: # of Collective Bargaining Agreements negotiated	4	2	1	0	0
Employee Turnover	<12%	11/4.2%	10/4.17%	8/3.79%	8/3.74%
Recruitment: # of positions requiring recruitment	n/a	22	8	4	5
Recruitment: # of job applications received	n/a	837	1055	1063	915
Recruitment: # of days on average, to complete external non-civil service recruitment	n/a	44	53	29.5	32
Recruitment: # of days on average, to create civil service eligibility lists	n/a	15	32	8	14
Recruitment: # of successful applicants still employed 12 months after hire date	24	5	3	4	3
Recruitment: % of successful applicants still employed 12 months after hire date	100%	63%	100%	80.0%	75.0%
Retention: # of FTE's filled jurisdiction wide	220	214	216	211	214
Performance Evaluations: # of evaluations completed on time, city-wide	58	35/52	24/44	22/58	49/60
Measure- Risk Management					
Review and update safety and risk management-related policies and procedures	22	0	0	0	0
Complete safety inspection of all city facilities	5	0	0	0	5
Workers Compensation: # of new on-the-job Accidents, Injuries or Illnesses claims	0	5	5	7	3
Workers Compensation: # of new fully commissioned officers on-the-job Accidents, Injuries or Illnesses claims	0	4	5	5	3
Workers Compensation: # of new claims per 100 jurisdiction FTE's	0	1.82	2.41	3.33	1.38
Workers Compensation: # of days absent due to new on-the-job Accident, Injury or Illness claims	0	39	41	84	5

Information Technology

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
# of new systems implemented	n/a	7	0	1	1
# of users served	n/a	246	246	247	249
# of personal computers maintained	n/a	434	434	430	427
# of support calls received	n/a	626	654	705	443
# of applications maintained	n/a	135	135	136	138
# of servers maintained (LAN/WAN)	n/a	87	87	87	88
# of desk phones operated and maintained	n/a	300	300	300	300
# of cell phones operated and maintained	n/a	215	215	215	215
% of IT system up-time during normal business hours	100%	95%	98%	99%	99%
% of communications up-time during normal business hours	100%	100%	100%	100	100

City Council

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
#of City Council retreats	2 times per year	1	1	0	1
# of ordinances adopted	< 20 per year	4	8	3	10
# of resolutions adopted	< 20 per year	3	9	5	8
# of City Council sponsored/supported events	20 per year	4	6	7	4

Government Contracting - Business w/JBLM
 Annual MLK Event
 Chamber Chili Cook Off
 20th Anniversary
 20th Anniversary - June
 Relay for Life
 Preventing Cyber Crime & Business Identity Theft
 Studio Fitness 5K
 PC Law Enforcement Memorial
 Parks Appreciation Day
 APCC Samoa Cultural Day
 SummerFest
 Triathlon
 National Night Out
 9/11 Memorial Celebration
 Farmers Market
 Asian Film Festival
 Make a Difference Day
 Truck and Tractor Day
 Fallen Officer Food Drive
 Annual Tree Lighting Festival
 JingleBell Rock 5K

City Manager

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Average # of items on study session agendas	< 6 items	4	4.5	4.3	5
# of posts (web, social media)	Average 16 per month	36	31	38	65
# of new social media followers - Facebook	Average 30 per month	71	32	50	39
# of new social media followers - Twitter	Average 40 per month	46	52	44	20
# of multimedia items produced - video	1 per month	1	1	2	2
# of multimedia items produced - photo gallery	5 per month	9	11	10	-
# of presentations of State of the City	10	6	8	3	0

Community and Economic Development

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Measure-CDBG					
# of persons with new or improved access to public facility or infrastructure	4693	0	0	0	0- 108th St delayed
# of persons with new or improved access to public service	142	5	0	0	0
# of affordable rental units rehabilitated	38	38	0	0	0
# of owner-occupied units rehabilitated	16	3	0	1	4
# of new affordable housing units constructed	21	2	0	0	1
# persons with access to affordable housing through fair housing activities	75	10	3	7	5
# units assisted that are occupied by the elderly	tbd	1	0	1	3
# of homebuyers receiving direct financial assistance through down payment assistance/closing costs	3	0	0	0	1
# of jobs created*	20	0	0	20	0
\$ program income received (CDBG & NSP)	tbd	\$21,308	\$21,877	\$20,636	\$38,827
#of dangerous building abatements completed annually	15	5	5	2	3
Measure- Economic Development					
\$ investment created through economic dev efforts	\$80,000,000	\$15,464,490	\$44,560,000	\$47,907,279	\$35,559,200
# of business retention/expansion of interviews conducted	80	27	18	17	14
# of new market rate, owner-occupied housing units constructed annually	40	5	21	3	7
# of projects where permit assistance was provided	40	10	16	12	9
# of special projects completed	50	17	18	15	8
# of economic development inquiries received	200	78	54	51	61
# of lodging contracts managed	16	0	0	0	0
# of participant attending forums, focus groups, or special events	500	250	170	230	135
Measure- Building Permit					
# of permits issued	tbd	288	292	309	320
# of plan reviews performed	tbd	180	132	108	223
# of inspections performed	tbd	1,215	1,053	873	1017
Measure- Advance Planning					
2016 comprehensive plan amendments (17)	12/31/2016	Underway	Underway	Completed	
Process privately initiated amendments	2015/2016	1	2	2	
Code development: cottage housing (completed), zoning map changes (6); rental housing safety program (ordinance adopted; low impact development regulations (underway); 6 minor text changes (underway); complete streets ordinance (underway), Motor Avenue (concept plan approved)	12/31/2015	Underway	See text to the far left; the text provides a status report on each assignment. Excepting for RHSP implementation, all assignments should be completed by the end of the calendar year.	See text to the far left; the text provides a status report on each assignment. Excepting for RHSP implementation, all assignments should be completed by the end of the calendar year.	
Complete annual assignments - capital facilities plan update, tracking housing date, and prepare multi-family tax credit report	2015/2016	Not started	These reports are due at the end of the calendar year.	These reports are due at the end of the calendar year.	
Permit Type- Current Planning					
	Target # of Days	Total Permits	% w/in Target?	Total Permits	% w/in Target?
Zoning Certification	30	11	100%	4	100%
Conditional use	120	0	100%	0	N/A
Administrative use	120	0	100%	2	100%
Preliminary plat	120	1	100%	0	N/A
Preliminary short plat	90	2	50%	2	100%
Sign permit	20	15	100%	23	100%
Site development permit	90	0	100%	0	N/A
Shoreline permit	180	6	100%	6	100%
Permit Type					
	Target # of Days	Total Permits	# w/in Target?	Total Permits	% w/in Target?
New single family residential	30	5	100%	24	96%
Residential additions	30	6	100%	19	100%
New multi-family	30	0	N/A	0	N/A
New commercial buildings	30	3	70%	6	100%
Commercial tenant improvements - major (change of use)	30	19	100%	34	94%
Commercial tenant improvements - minor	30	43	100%	28	100%

Legal

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
# of days on average to review/process a contract	3	2.54	2.57	2.7	3.3
# of days on average for PRA response	30	5	5 days for police reports (~90% of all requests) , 25 or so for others (~10% of all requests)	7 days for police reports (~90% of all requests), 15 days for GOVQA and 25 for others	30+
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%	50%	Nearly 90% of PD discovery is paperless.	90%	Nearly 90% of PD discovery is paperless.
Manage contract prosecution agreements/contracts to maintain maximum coverage of regular weekly calendars (16/week), as well as trials within the allocated budget	100%	100%	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%	90%	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%	90%	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%	90%	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%	90%		90%	90%
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%	95%	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%	100%	100%	100%	100%
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)			DV: 97%; Impaired Driving: 100%; Victim Crimes: 35%; Others: 44%	95%	95%
Comply with the court rules regarding timeliness of all responsive pleadings (motions and appeals primarily) in 95% of the cases	95%	95%	95%	95%	95%

Municipal Court

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
# of community group road tours	8	0	0	3	3
# of incidents with offenders involving risk management	0	0	0	0	0
# of work crew hours performed in lieu of jail	n/a	1128	944	944	624
Cost saved by using alternative sentencing	n/a	\$17,368	\$9,221	\$7,064	\$27,437
Cost saved from reduced number of court transports	\$35,000	\$8,750	\$7,269	\$8,160	\$7,986

Police

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Measure- Specialty Units					
# of traffic stops		2734	3013	2603	
Successful property room audits		1	0	0	1
# of responses to animal complaints		556	810	800	
# of captures by K9		8	4	7	1
# of detections of narcotics by K9		9	11	12	14
# of SWAT missions completed successfully		5	7	4	6
Measure- Criminal Investigations					
# of cases resolved with an arrest or referral for prosecution		112	69	125	83
# of open cases assigned per investigator/detective		4.75	7.8	5.16	5
Quantity of drugs and property seized (\$ value)		\$30,360	7625g/\$42,014	3707g/\$94,767	5657g/\$27,813
# of illegal operations interrupted		2	1	2	4
# of positive comments received from victims and prosecutor		6	4	3	4
Measure- Patrol					
# of arrests		468*	597 includes warrants	623	
# of self-initiated calls for service		5702	6181	5704	
# of minutes to respond to call for service		25.40**	10.01	14.32**	
Top Priority calls: Average time from receipt to dispatch (in minutes)		17.9***	5.15	8.2^	
Top Priority calls: Average time from dispatch to arrival on scene (in minutes)		5.6/6.42^	4.86	6.11^	
Number of accidents involving fatalities		1	0	1	
Moving violation citations issued (excluding DUIs)		1682	1282	886	
DUI Arrests		46	27	33	
Measure- Professional Standards					
Maintenance of staffing levels		4 promo, 1 term	6 hired, 2 resignation, 1 termination	2 retired, 2 resignations, 1 hired	5 hired, 1 resignation
% of officers meeting state requirements for annual training hour:		100%	100%	100%	100%
# of training hours provided		1720.5	3009.5	3,132	2,133
Successful WASPC accreditation		--			
# of legal updates disseminated to the department		0	4	1	0
# of promotional and hiring processes complete		4	6	5	5
# of sustained investigations for performance related policy violation:		0	0	0	3
Police: Mental Health incidents		136	148	140	348
Total traffic accidents		472^^	293	315	331
Traffic accidents involving pedestrians		14	6	10	11
Traffic accidents involving bicycles		3	4	4	3
Measure - CSRT					
Total number of code enforcement complaints received	n/a	156	200	267	
Average calendar days: Code complaint to first investigation	n/a	4	6	10	
Total code enforcement cases initiated during the reporting period	n/a	149	171	247	
Code enforcement cases resolved through voluntary compliance	n/a	61	66	81	
Code enforcement cases resolved through forced compliance	n/a	3	3	12	
Code enforcement: Average calendar days, Inspection to Forced Compliance	n/a	20	4	14	
Code enforcement: Average calendar days, Inspection to Voluntary Compliance	n/a	16	12	16	

*468 is total arrests (felony/misdemeanor/Gross misdemeanor/warrants

** All priorities averaged

*** from call to onscene Pri 1-2

^ Pri 1/2

^^Calls

Parks and Recreation

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Measure- Admin					
# of sites maintained	9	9	9	9	9
Measure- Human Services					
Increase participation at Lakewood Community Collaboration Meetings	40 each month	44	33	49	32
# of human services contracts to effectively manage	25	27	24	29	27
Measure- Recreation					
\$ vendor sales generated from Farmers Market	\$140,000	N/A	\$50,000	\$175,000	N/A
\$ sponsorship, grants and in-kind service	\$150,000	\$200,000	\$7,000 Swag Items	\$6,500 Studio Fitness	\$9,150
# of unduplicated youth late-night program participants served	80	86	86	0	0
# of registered participants at SummerFEST Triathlon	200	31	250	20	N/A
Measure- Senior Center					
# of unduplicated seniors served	1,400	800	200	150	TBD
\$ revenue generated from grants, fees, donations & in-kind support	\$80,000	\$28,720	\$14,023	\$13,750.41	TBD
# of volunteer hours	1,300	369	396	437.5	400
Measure- Park Facilities					
# of acres of maintained turf	17	17	17	17	17
Boat Launch Revenue	\$50,000	\$4,809	\$22,225	\$23,479	\$1,050
# of reported injuries on playgrounds	0	0	0	0	0
Measure- Fort Steilacoom					
# of acres of open space to maintain	500	500	500	500	500
# of work-related injuries requiring time off	0	0	1	0	0
# of reported playground injuries	0	0	0	0	0
Measure- Landscape					
# of sites maintained	38	38	38	38	38
# of outside requests for services beyond scheduled maintenance	5 or Less/Year	0	4	N/A	3
Measure- Property Management					
# 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	0	0	1	1
# of unscheduled system failures	0	0	3	0	0
# of complaints about building cleanliness	0	0	0	1	0

Public Works

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Measure- Street Operations and Maintenance					
# of reported potholes filled/repaired	<300	225	140	100	
# of feed of ditch line cleaned	1000	0	0	150	
# of storm ponds cleaned	11	3	9	0	
# of tons of permanent patch placed	40	18.5	10	14.5	
# of lane miles of crack sealing	>1	0	5.5	10	
# of tons of illegal debris picked up disposed of	<30	38.4	15.68	31.73	33.31
Linear feet of pavement marking placed (stop bars, crosswalks, etc.)	>200	50	0	1000	
Lane miles of alleys graded and graveled	2	1300'	2350'	0	
Miles of gravel shoulder grading and rock replacement	>3	2500'	500'	2500'	
Measure- Transportation Capital					
# of traffic signals operated and maintained	77	77	69	69	69
# of City maintained street lights	1,982	1,982	2,066	2,066	2066
Annual transportation capital funds administered	\$11.8M	\$22M	\$24.7M	\$24.70	\$24.7M
Amount of transportation grant funds awarded	\$2M	\$4	\$0.00	\$0.00	\$762,000.00
Measure- Surface Water Management					
# of City street curb miles swept	3,800	791	734	763	1,190
# of catch basins cleaned or inspected	3,100	240	2,207	0	60
# of hours of storm drain pipe video inspections recorded	800	91	249	249	15
# Linear feet of storm drain pipe cleaned	30,000	3,008	12,235	13,840	0
# of tons of sweeping and vector waste disposed of	2,700	514	797	871	70
# of gallons of vector liquid waste disposed of	50,000	33,050	24,660	34,830	13,800
# of businesses/properties inspected for SWM compliance	200	99	104	102	36
# of charity car wash permits issued	60	0	7	8	0
# of volunteer hours for water quality sampling	100	0	45	68	23
% maintain compliance with NPDES Municipal Stormwater permit	100%	100%	100%	100%	100%