



To: Mayor and City Councilmembers
From: Tho Kraus, Assistant City Manager/Finance & Administrative Services
Through: John J. Caulfield, City Manager
Date: April 14, 2014
Subject: Year-End 2013 Financial Report

Introduction

The financial report is intended to provide an overview of activity in all funds through December 31, 2013, with more in depth discussion focused on the City's main operating fund, the General Fund.

As mentioned in the first in-depth quarterly report (for third quarter, 2013), this report continues to be a work in progress.

New items added for the 2013 Year-End Financial Report include the following:

- A comprehensive list of City funds with their respective purposes and descriptions;
- A chart listing the real estate excise tax major transactions;
- An analysis of the community development permit and business license activity and related recovery ratio;
- An analysis of parks and recreation revenues, expenditures and related recovery ratio; and,
- A debt service debt limitation chart.

There are also expanded analysis and additional information for capital project expenditures, expenditure variances, tax revenues, and the hotel/motel lodging tax revenues and expenditures.

Additionally, the General Fund summary spreadsheets now include comparisons of 2013 actual to 2012 actual, 2013 actual to 2013 budget, as well as the average change between 2007 and 2013. The same comparisons will be prepared for Fund 101 Street Operations & Maintenance in future reports.

Reporting in the future will include:

- Sales tax reporting by the following areas – International District, South Tacoma to Ponders, Fort Steilacoom Park to Phillips, Lakewood Towne Center, and Lakewood Industrial Center;
- Continue further breakdown between ongoing versus one-time revenues and expenditures;
- Capital projects; and
- More in-depth reporting on other funds including grants.

The following are upcoming financial documents currently under development and will be presented to Council in the near future:

- Fleet and Equipment Plan (Apr 2014);
- Information Technology Strategic Plan (Apr 2014);

- Financial Policies (May/June 2014);
- 6-Year Financial Forecast (May/June 2014); and
- 1st Quarter, 2014 Financial Report (June 2014).

City Funds

In reviewing the Lakewood Municipal Code (LMC) City Funds section, not all City funds are referenced, although they may have been approved by Council via another ordinance (such as the budget ordinance). Additionally, existing funds that were created via the fund ordinance do not have fund numbers referenced so modifications to those existing fund ordinances will also take place. A reconciliation fund ordinances to the LMC is currently in progress and will be forwarded to Council in the near future for adoption (housekeeping item).

The following is a list of City funds:

Fund 001 General – This fund is used to account for all receipts and disbursements associated with ordinary City operations that are not required to be accounted for in another fund. This fund is both tax and general revenue supported. The fund is divided into nine primary departments: City Council, City Manager, Municipal Court, Finance and Administrative Services, Legal, Community & Economic Development, Parks, Recreation & Cultural Services, Police and Public Works in terms of property management. The fund's major sources of revenue are taxes which accounts for 72% of operating revenues (property tax, sales tax, utility tax, gambling tax and other taxes). Other sources of revenues include franchise fees (8%), state share & intergovernmental revenue (4%), fines & forfeitures (7%); charges for services (3%); licenses & permits (1%); and miscellaneous/interest (2%). Primary services areas include police protection and jail services, court services, land use and development services, parks, recreation and cultural services, human services, general governmental (human resources, legal, finance, etc.), and public works in the form of interfund transfer to the Street Fund.

Fund 101 Street Operations & Maintenance - This fund is used to account for the receipts and disbursements associated with City planning, establishing, repairing and maintaining City streets sidewalks, and appurtenances, including pedestrian and bicycle paths, lanes and routes. The fund is supported primarily by an interfund transfer from the General Fund, motor vehicle fuel tax and permits to a much lesser degree. Primary areas of service are engineering plan reviews and inspections, transportation planning, traffic operations and maintenance, neighborhood traffic services, snow and ice response, and street maintenance.

Fund 102 Street Capital – This fund is used to account for the receipts and disbursements associated with the City's street capital program. The primary sources of revenues are real estate excise tax, motor vehicle fuel tax, and grants.

Fund 104 Hotel/Motel Lodging Tax – This fund is used to account for all lodging tax receipts and disbursements related to tourism promotion and acquisition and/or operation of tourism-related facilities.

Fund 105 Property Abatement – The purpose of this fund is to account for projects that the City has identified and processed through the abatement process. All revenues from the rightful recovery of those project expenses, along with all revenues from fees, fines, and interest, and other rightful recoveries from those projects are deposited into the fund for the purpose of funding additional abatement projects. This purpose of this fund was reaffirmed via Budget Ordinance 541 adopted by City Council in November 2011.

Fund 106 Public Art – The sole purpose of this fund is to account for the revenue from the fees charged for the rental of the McGavick center by the City and expenditure of that revenue for approved public art activities.

Fund 180 Narcotics Seizure – The purpose of this fund, together with the imprest accounts, shall be for the purposes of investigation and apprehension of persons involved in the illegal sale, possession, or distribution of drugs or controlled substances, and for the purchase of controlled substances or drugs by law enforcement officers or agents, as well as for such other expenses the City determines to be reasonable. This fund was created via Ordinance 125 approved by Council in May 1997 and was renamed via Budget Ordinance 491 adopted by City Council in May 2009.

Fund 181 Felony Seizure – The purpose of this fund is to account for the revenues and expenditures associated with the Police Department activities where the expenditures are governed by RCW 10.105.101. This fund was established via Budget Ordinance 491 adopted by City Council in May 2009.

Fund 182 Federal Seizure – The purpose of this fund is to account for the revenues and expenditures associated with the Police Department activities where the revenues are derived from federal law enforcement activities. This fund was established via Budget Ordinance 491 adopted by City Council in May 2009.

Fund 190 CDBG (and Other Grants) – The purpose of this fund had been to account for all major grants coming into the City. The fund currently accounts primarily for the Community Development Blocks Grants (CDBG) and a domestic violence grant received by the Legal department (beginning with the 2015/16 Biennial Budget, the fund will only be used to account for CDBG). The fund balance as of December 31, 2013, is \$841,268 of which \$1,211 is for CDBG program income and interest earnings. The remaining balance of \$840,056 will be transferred back to the General Fund (the original source of funds) as all projects have been determined to be complete.

Fund 191 Neighborhood Stabilization Program (NSP) – 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. NSP3 program provides a third round of neighborhood stabilization grants to all states and select governments on a formula basis. This fund was established via Budget Ordinance 491 adopted by City Council in May 2009.

Fund 192 Office of Economic Adjustment (OEA) – 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.

Fund 193 Police ARRA Grant – The purpose of this fund is to account for the revenues and expenditures related to police department grants received from the Federal Government’s American Recovery and Reinvestment Act of 2009. This fund was established via Budget Ordinance 499 adopted by City Council in August 2009. This fund is currently inactive.

Fund 195 Public Safety Grants – The purpose of this fund is to account for the revenues and expenditures related to police department grants and local revenues received from sources not related to the Federal Government’s American Recovery and Reinvestment Act of 2009. This fund was established via Budget Ordinance 499 adopted by City Council in August 2009.

Fund 201 General Obligation (GO) Bond Debt Service – This fund first appeared in 2005, for the purpose of accounting for the revenues (transfer in from the General Fund) and the debt service for the 59th Street note payable. In 2009 this debt was transferred to the General Fund. The proposed budget adjustment includes a request to move the 59th Street note payable from the General Fund back to Fund 201. .

Fund 202 LID Debt Service – The purpose of this fund is to account for the debt service for the City’s Combined Local Improvement District (CLID 1103) and the Local Improvement District (LID 1108). The fund was created as part of the process in establishing the permanent financing for LIDs 1101, 1102, and 1103. When the City secured permanent financing for the three LIDs, it combined them into one bond offer, entitled CLID 1101-1103. The CLID bonds were a public offering. This fund also accounts for LID 1108, which is a one-property-owner LID. This bond was a private placement with Cashmere Valley Bank because it was much less costly in terms of administrative fees. This fund was established via Ordinance 352 adopted by City Council in April 2004, which established the LIDS 1101, 1102, and 1103 and created the fund.

Fund 203 Police Facility Debt Service – The purpose of this fund was to account for the revenues (transfer in from the General Fund) and the debt service for the police facility. In 2010 this debt was transferred to the General Fund. The proposed budget adjustment includes a request to move the police facility debt service from the General fund to Fund 201. This fund is currently inactive.

Fund 204 Sewer Project Debt Service – The purpose of this fund is to account for the Public Works Trust Fund Loans that the City secured to fund both the sewer main construction (the finished asset has been donated to Pierce County) and the side sewer construction loan program, through which the City made loans to private property owners whose

property abutted the new sewer main, making possible their connection to it. This fund first appeared via Budget Ordinance 429 adopted by City Council in November 2006.

Fund 251 LID Guaranty Debt Service – This fund was created in conjunction with establishing the permanent financing of CLID 1101-1103. The money needed to establish and deposit into the fund was part of the costs of the LID and borne by the property owners included in the District. The source of funding was the LID bonds and underlying that, the assessment payments from property owners. Once the LID bonds are paid off, as long as the City has not started another LID, the balance may be transferred to the General Fund. Neither of the LIDS have had property owners fail to make a yearly payment, so the City has not had to withdraw money from the fund to make the payments. This fund was established via Ordinance 352 adopted by City Council in May 2005, which established the LIDS and created the fund.

Fund 301 General Governmental Capital Project – This fund has been in existence since the City's inception. In recent history, the only consistent revenues into this fund have been transfers from the General Fund, but those transfers ceased due to the economic downturn. Other revenues include money from Fund 180 Narcotic Seizure fund, which funded part of the Police facility along with bond proceeds. In 2013, the unspent General Fund contribution balance of \$398,392 was returned to the General Fund.

Fund 311 Sewer Capital Project – The purpose of this fund is to account for the construction of a sewer system that was donated to Pierce County. This fund was first appeared in Budget Ordinance 429 adopted by Council in November 2006.

Fund 312 Sanitary Sewer Connection Capital Project – The purpose of this fund is to account for the revenues generated from the sewer availability charges, expenditures and transfers that are legally allowable for sewer availability charge fees and for administrative expenses to maintain and operate the fund. This fund was established via Budget Ordinance 541 as “*Sewer Availability Charge Fund*”, adopted by City Council in November 2011.

Fund 351 LID Capital Project – The purpose of this fund is to account for the local improvement district (LID) capital related projects of streets and sidewalks. The projects are funded by assessments on the benefiting properties. This fund is currently inactive.

Fund 401 Surface Water Management – The purpose of this fund is to administer and account for all receipts and disbursements related to the City's surface and storm management system. All service charges are deposited into this fund for the purpose of paying the expense of maintaining and operating surface and storm water management facilities.

Fund 501 Vehicle and Equipment Replacement – This fund was established as the *Equipment Rental Fund* to be used as a revolving fund to be expended for the repair, replacement, and purchase of equipment, and for the purchase of equipment, materials and supplies to be used in the administration and operation of the fund. The fund currently accounts for vehicle and equipment replacement reserves and capital purchases funded by accumulated replacement reserves.

Fund 502 City Hall Facility Services and Reserve – The purpose of this fund is to accumulate reserves needed for future major repairs and capital improvements to city-owned facilities.

Fund 634 Municipal Court Trust Account – The purpose of this fund is to account for monies received by the Municipal Court as bond deposits, cash deposits, or other payments which may, depending upon the circumstances be returned to the person making the deposit or payment to the City, or which may, otherwise, be applied to fines, penalties, costs, or expenses involved in cases filed with the Municipal Court. This fund will be closed out and activity will be consolidated in the General Fund beginning with the 2015/16 Biennial Budget.

Fund 635 Section 125 – The purpose of this fund is to account for monies received from the deductions from the salaries of participating employees, and from which fund reimbursements shall be paid for the applicable medical and childcare expenses of said employees, in conformity with the provisions of Section 125 of the IRS Code. This fund will be closed out and activity will be consolidated in the General Fund beginning with the 2015/16 Biennial Budget.

By Fund Summary

The following table provides a summary of each fund's activity as of December 31, 2013.

Fund #/Fund Name	Beginning Fund Balance 1/1/2013	2013 Actuals		Revenue Over/(Under)	Ending Fund Balance	Cash & Invest Balance 12/31/2013
		Revenues *	Expenditures **	Expenditures	12/31/2013	
Total All Funds	\$ 19,691,574	\$ 51,113,464	\$ 51,262,957	\$ (149,493)	\$ 19,542,083	\$ 17,201,692
001 General Fund	\$ 2,615,306	\$ 35,016,175	\$ 35,521,130	\$ (504,955)	\$ 2,110,353	\$ 456,810
1XX Special Revenue Funds	\$ 3,675,267	\$ 9,770,630	\$ 9,374,918	\$ 395,712	\$ 4,070,979	\$ 3,451,729
101 Street Operations & Maintenance	155,892	2,113,854	2,186,777	(72,923)	82,969	112,167
102 Street Capital Projects	663,085	4,787,286	4,609,248	178,038	841,123	213,320
104 Hotel/Motel Lodging Tax	937,817	538,102	540,545	(2,443)	935,374	883,201
105 Property Abatement	254,927	146	16,902	(16,756)	238,171	238,171
106 Public Art	-	12,001	-	12,001	12,001	12,001
180 Narcotics Seizure	407,797	659,935	289,558	370,377	778,174	878,206
181 Felony Seizure	155,569	4,367	58,274	(53,907)	101,662	111,627
182 Federal Seizure	45,871	6,284	11,915	(5,631)	40,240	40,240
190 Grants	849,722	841,815	850,269	(8,454)	841,268	800,232
191 Neighborhood Stabilization Program	169,776	199,774	198,205	1,569	171,345	140,694
192 Office of Economic Adjustment Grant	32,517	219,961	223,826	(3,865)	28,652	21,870
195 Public Safety Grants	2,294	387,105	389,399	(2,294)	-	-
2XX Debt Service Fund	\$ 723,969	\$ 935,234	\$ 758,946	\$ 176,288	\$ 900,257	\$ 848,575
202 Local Improvement District Debt Service	3,995	294,375	298,221	(3,846)	149	149
204 Sewer Project Debt Service	329,191	639,784	460,725	179,059	508,250	456,841
251 Local Improvement District Guaranty	390,783	1,075	-	1,075	391,858	391,585
3XX Capital Project Funds	\$ 769,383	\$ 384,046	\$ 507,134	\$ (123,088)	\$ 646,295	\$ 499,770
301 General Government CIP	398,392	276	398,392	(398,116)	276	276
311 Sewer Project CIP	190,002	153	63,947	(63,794)	126,208	126,650
312 Sanitary Sewer Connection	180,989	383,617	44,795	338,822	519,811	372,844
4XX Enterprise Funds	\$ 6,736,556	\$ 3,958,937	\$ 4,427,884	\$ (468,947)	\$ 6,267,609	\$ 6,360,375
401 Surface Water Management	6,736,556	3,958,937	4,427,884	(468,947)	6,267,609	6,360,375
5XX Replacement Reserve Funds	\$ 5,171,093	\$ 1,048,442	\$ 672,945	\$ 375,497	\$ 5,546,590	\$ 5,518,932
501 Vehicle & Equipment Replacement	4,718,973	1,047,720	672,945	374,775	5,093,748	5,066,376
502 City Hall Facility Services	452,120	722	-	722	452,842	452,556
6XX Agency Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,502
634 Municipal Court	-	-	-	-	-	62,808
635 Section 125	-	-	-	-	-	2,694

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

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

General Fund Operating Revenues & Expenditures

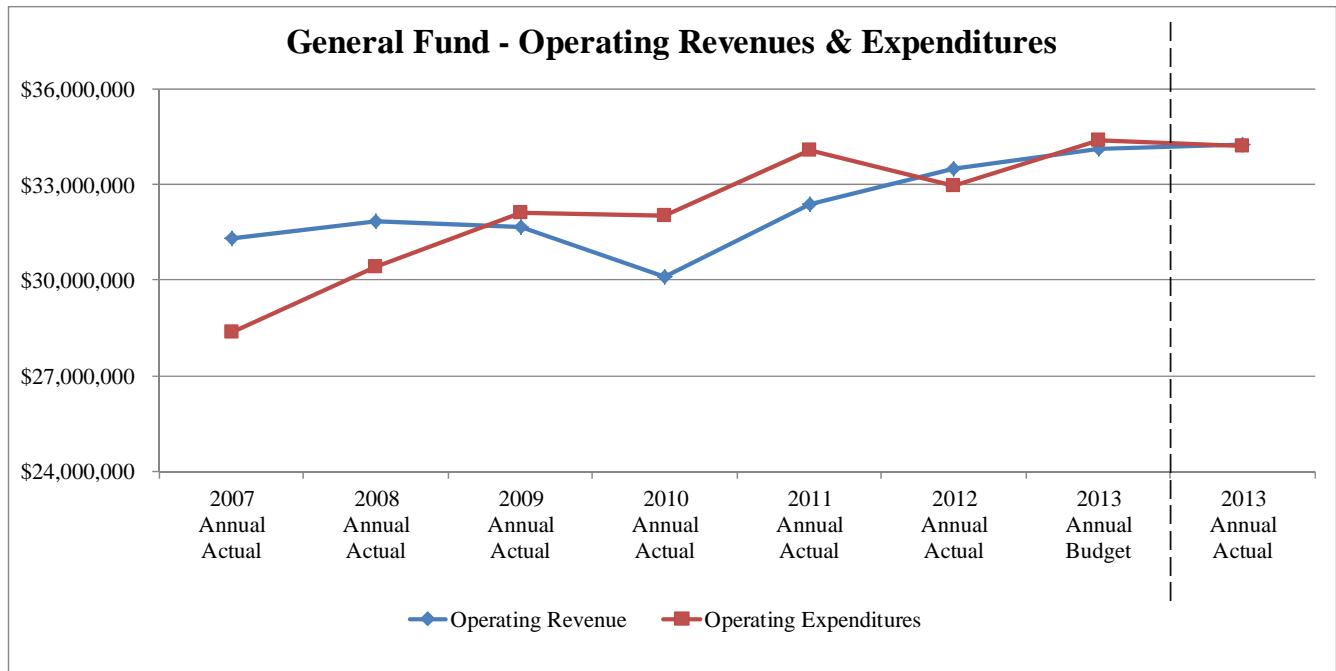
The table and chart below provides a comparison of operating revenues, operating expenditures and the resulting operating income/loss for the years 2007 through 2013.

2013 operating revenues were projected to be below operating expenditures by \$272K or 0.8%, however, actual operating revenues exceeded operating expenditures by \$59K or 0.2%.

2012 actual operating revenues exceed operating expenditures by \$551K or 1.7% due to not transferring \$778K to the Fund 501 Fleet & Equipment Replacement Reserve for the General Fund’s contribution towards replacement reserves. The increase in 2013 operating expenditures compared to 2012 is also attributable to not making the contribution to replacement reserves in 2012.

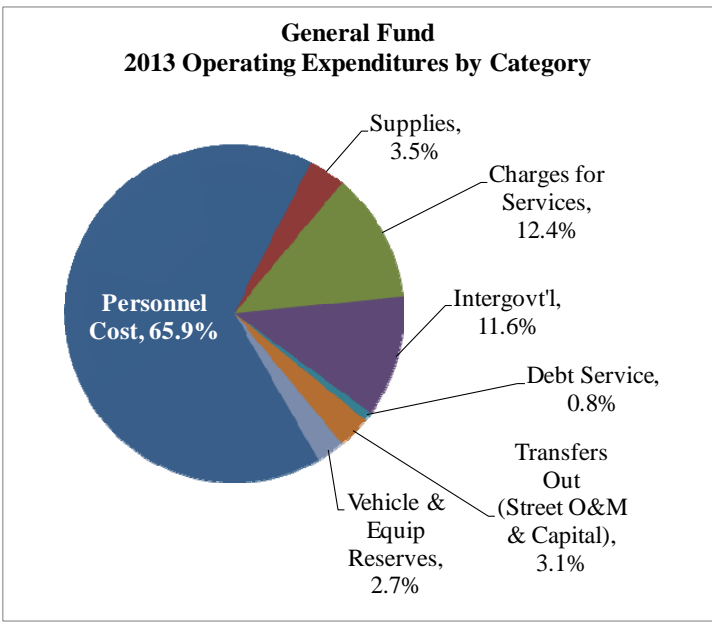
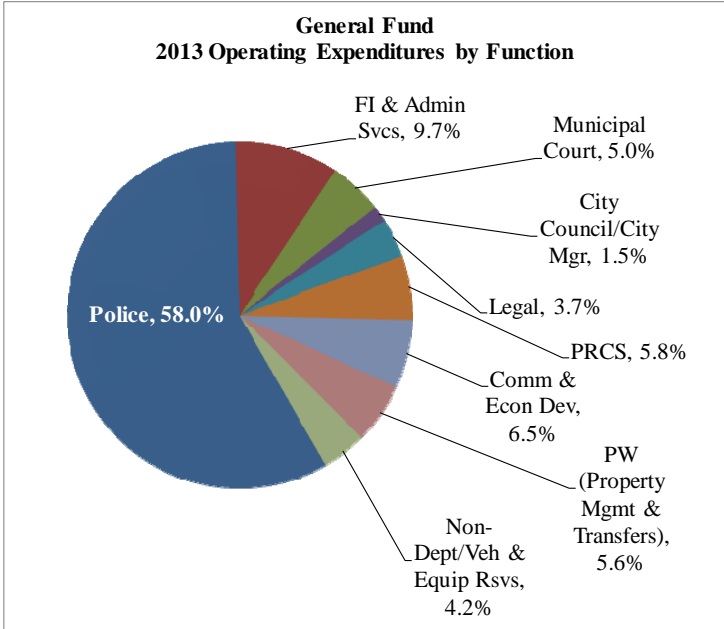
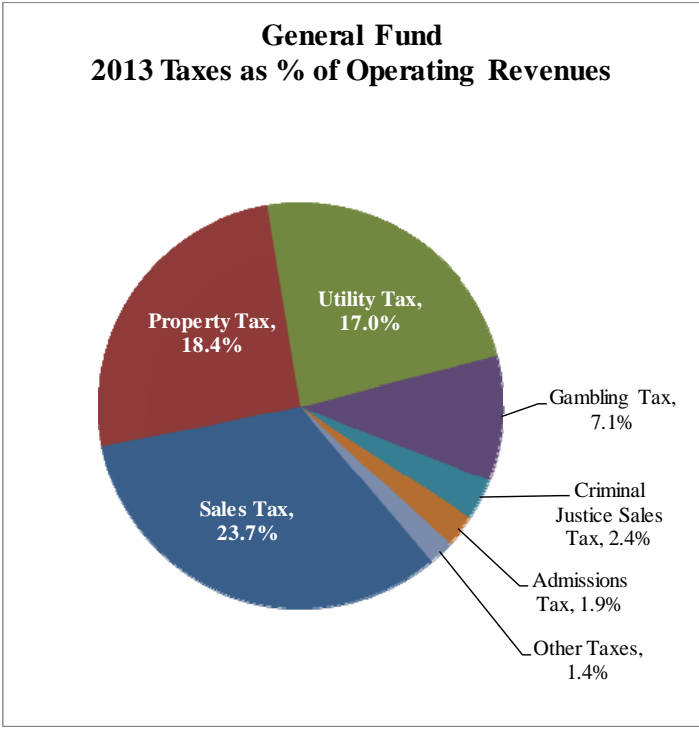
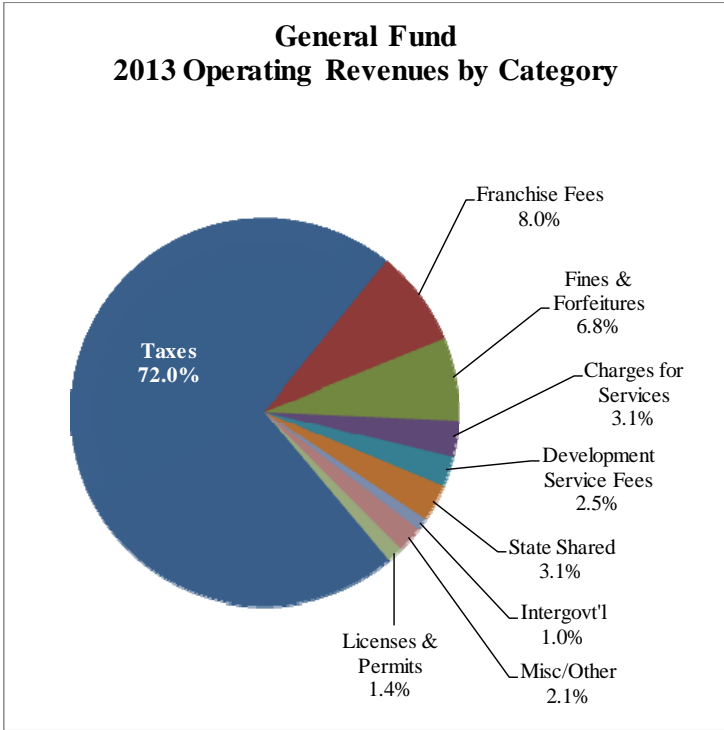
2013 operating expenditures of \$34.22M exceeds 2012 operating expenditures by \$1.27M and is due primarily to contributing \$920K to Fund 501 Vehicle & Equipment Replacement in 2013 compared to \$0 in 2012.

General Fund	2007 Annual Actual	2008 Annual Actual	2009 Annual Actual	2010 Annual Actual	2011 Annual Actual	2012 Annual Actual	2013 Annual Budget	2013 Annual Actual
Operating Revenue	\$31,312,000	\$31,829,000	\$31,682,000	\$30,116,000	\$32,389,000	\$33,498,000	\$34,128,000	\$34,279,000
Operating Expenditures	\$28,387,000	\$30,403,000	\$32,126,000	\$32,036,000	\$34,087,000	\$32,947,000	\$34,400,000	\$34,220,000
Operating Income / (Loss)	\$2,925,000	\$1,426,000	(\$444,000)	(\$1,920,000)	(\$1,698,000)	\$551,000	(\$272,000)	\$59,000



The charts below provides and illustration of the composition of General Fund operating revenues and expenditures.

The General Fund is supported primarily by taxes which account for 72% of operating revenues. Sales tax, property tax and utility tax and sales tax are the major tax sources and account for 59%. From a function perspective, Police accounts for 58% of the General Fund operating expenditures and from a category perspective, personnel costs accounts for 66%.



Ending Fund Balance & Cash Balance – General Fund

The final 2013 **ending fund balance** in the General Fund is \$2.11M. The proposed 2014 Carry Forward Budget Adjustment results in a revised projected 2014 ending fund balance of \$2.54M, which equates to 7.4% of General Fund operating revenues. It is recommended the City apply any excess revenues and expenditure savings toward increasing ending fund balance as discussed below.

In support of the City’s financial integrity, the following fund balance reserves, totaling 12% of General Fund operating revenues of \$4.1M, will be proposed as part of the financial policies discussion scheduled to occur in May/June 2014:

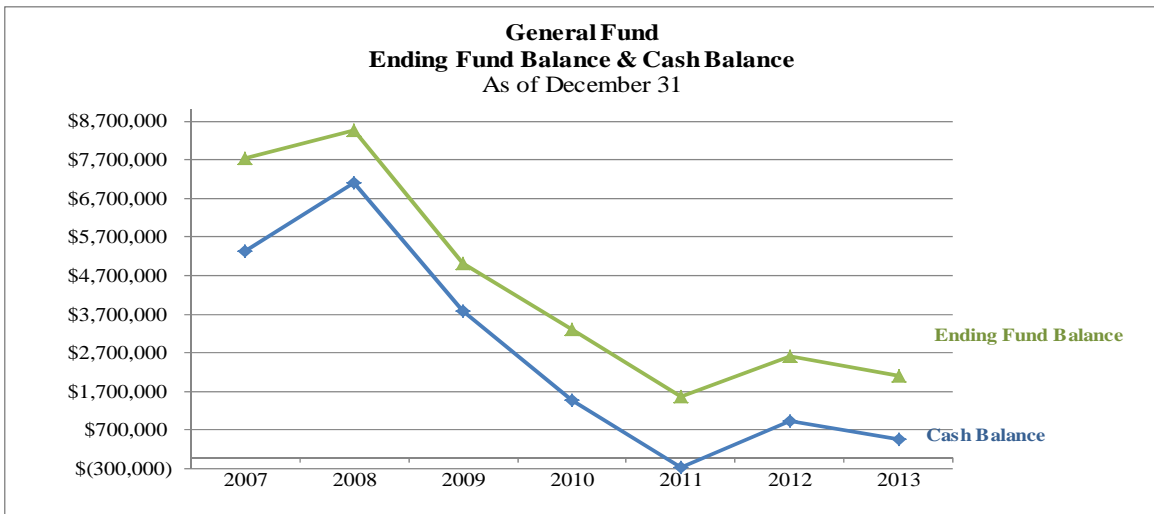
2% General Fund Contingency Reserves: The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City’s operations which could not have been reasonably anticipated at the time the original budget was prepared. A 2% reserve fund based on the General Fund operating revenues equates to roughly \$700K.

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 Fund operating revenues equates to roughly \$1.70M.

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 Fund operating revenues equates to roughly \$1.70M.

The General Fund **ending cash balance** at December 31, 2013, is \$457K. The table and graph below provides a history of the General Fund cash and investment balance since 2007.

Year	Ending Fund Balance	Cash	Investments	Total
2007	\$ 7,743,089	\$ 3,820,301	\$ 1,500,751	\$ 5,321,052
2008	8,449,994	5,539,910	1,563,978	7,103,888
2009	5,015,050	1,253,177	2,540,079	3,793,256
2010	3,297,488	1,486,981	-	1,486,981
2011	1,554,938	(279,337)	-	(279,337)
2012	2,615,308	928,450	-	928,450
2013	2,110,353	456,810	-	456,810



Contributions to the Fleet & Equipment Reserve Fund

The General Fund was budgeted to provide a total of \$920K to the Fleet and Equipment Fund for the purpose of accumulating replacement reserves and actual transfers have been made as of December 31, 2013. An assessment of the appropriate replacement reserves balance is part of the Fleet & Equipment Plan that is scheduled to go to Council in April 2014.

The General Fund contributions to the Fleet & Equipment Fund since 2007 are as follows: \$532K in 2007; \$864K in 2008, \$823K in 2009; \$687K in 2010; \$778K in 2011; and \$0 in 2012.

The financial summary for Fund 501 Vehicle and Equipment Replacement is complete for 2013; however, years 2007 through 2012 are not reconciled and therefore not presented in this report.

Transfers from General Fund to Fund 101 Street Operations & Maintenance and Fund 102 Street Capital

The General Fund provides an annual allocation to the street operations & maintenance and capital. Prior to 2011, the General Fund allocated a portion of the utility tax revenue and Tacoma Power contract to these funds.

The table below illustrates these revenues coming into the street funds:

Fund 101 Street O&M	2007	2008	2009	2010	2011	2012	2013
Utility Tax	\$ 756,189	\$ 736,481	\$ 754,880	\$ 680,143	\$ -	\$ -	\$ -
Tacoma Power	264,939	235,000	246,337	252,545	-	-	-
Transfer In From General Fund	-	-	-	-	1,041,221	1,032,826	1,029,780
Total	\$ 1,021,128	\$ 971,481	\$ 1,001,217	\$ 932,688	\$ 1,041,221	\$ 1,032,826	\$ 1,029,780

Fund 102 Street Capital	2007	2008	2009	2010	2011	2012	2013
Utility Tax	\$ 63,961	\$ 59,000	\$ 61,950	\$ 62,570	\$ -	\$ -	\$ -
Tacoma Power	\$ 186,700	\$ 125,000	\$ 135,237	\$ 139,226	\$ -	\$ -	\$ -
Transfer to General Fund Admin Support	\$ (157,000)	\$ (163,280)	\$ (163,280)	\$ (122,460)	\$ -	\$ -	\$ -
Transfer In From General Fund	-	-	-	-	34,450	36,440	35,000
Total	\$ 93,661	\$ 20,720	\$ 33,907	\$ 79,336	\$ 34,450	\$ 36,440	\$ 35,000

Ending Fund Balance & Cash and Investment Balance – Other Funds

Outside of the General Fund, all other funds ending fund balance are either restricted by law and/or dedicated for a specific purpose.

The ending fund balance for all **special revenue funds** total \$4.07M and cash and investment balances total \$3.45M and is broken down as follows:

- Street O&M: ending fund balance of \$83K, includes cash/invest balance of \$112K
- Street Capital: ending fund balance of \$841K, includes cash/invest balance of \$213K
- Hotel/Motel Lodging Tax: ending fund balance of \$935K, includes cash/invest balance of \$883K
- Property Abatement: ending fund balance of \$238K, includes cash/invest balance of \$238K
- Public Art: ending fund balance of \$12K, includes cash/invest balance of \$12K
- Seizures Funds: ending fund balance of \$920K, includes cash/invest balance of \$1.30M
- Grant Funds: ending fund balance of \$1.04M, includes cash/invest balance of \$963K

The ending fund balance of \$960K in the Narcotics Seizure Fund is less than the cash and investment balance of \$1.01M due to a \$57K liability for custodial account, which are seizures from cases that have not yet been

adjudicated. Once the process is complete, the money will either be returned to the owner or recognized as revenue.

The ending fund balance for all **debt service funds** total \$900K, which includes cash/investment balance of \$846K.

The ending fund balance for all **capital project funds** total \$646K, which includes cash/investment balance of \$500K.

The ending fund balance for the **enterprise fund** (Surface Water Management) totals \$6.27M, which includes cash/invest balance of \$6.36M.

The ending fund balance for the **replacement reserve funds** total \$5.46M, which includes cash/investment balance of \$5.52M.

The ending fund balance for the **agency funds** total \$0, with cash/invest balance of \$63K. These agency funds account for municipal court trust and bail funds and Discovery Benefits flexible spending accounts and represent balances as of the end of year 2013.

Property Tax

Private property and businesses in the City limits are levied a property tax which is collected in two installments, in April and October of each year. The total 2013 property tax rate is \$15.302 per \$1,000 of assessed value, of which \$1.44 is the City's rate.

Property tax collections in 2013 totaled \$6.3M which exceeds 2012 collections by \$68K or 1.1%, and also exceeds the annual budget of \$6.24M by \$52K or 0.8%. Property tax revenue provides 18% of the General Fund's total operating revenues.

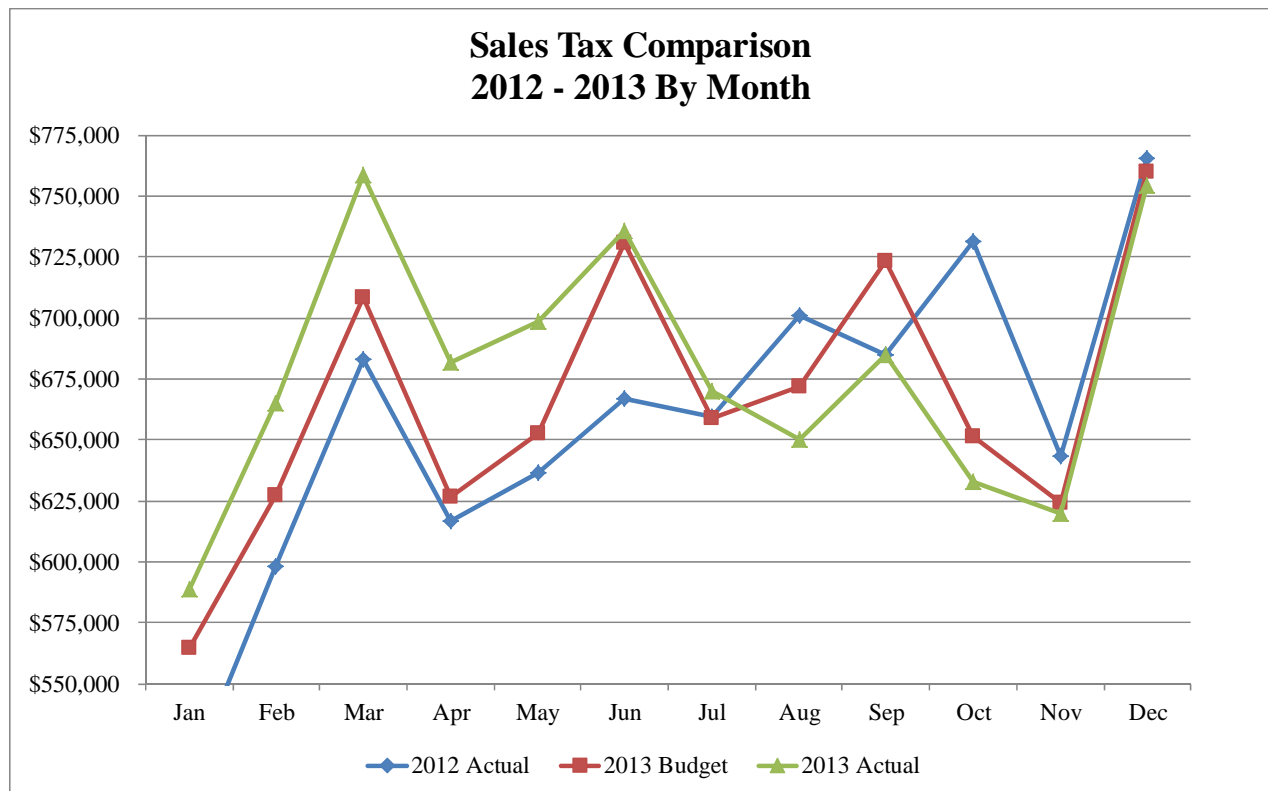
Property Tax												
Month	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013		Favorable/(Unfavorable)			
							Budget	Actual	Change from 2012		2013 Actual vs Budget	
									\$	%	\$	%
Jan	\$ -	\$ 72,766	\$ 54,037	\$ 79,257	\$ 88,406	\$ 103,966	\$ 82,901	\$ 102,245	\$ (1,721)	-1.7%	\$ 19,344	23.3%
Feb	256,126	215,848	209,468	239,678	249,100	243,194	240,794	433,439	190,245	78.2%	192,645	80.0%
Mar	1,806,373	1,955,426	2,059,518	2,210,772	2,075,622	2,300,914	2,205,985	1,945,434	(355,479)	-15.4%	(260,550)	-11.8%
Apr	797,935	770,176	699,190	584,342	801,205	662,261	731,810	896,437	234,175	35.4%	164,627	22.5%
May	76,710	26,852	32,101	40,603	29,529	15,583	30,101	16,703	1,120	7.2%	(13,398)	-44.5%
Jun	27,502	25,807	20,955	16,269	38,523	32,760	27,946	28,818	(3,941)	-12.0%	872	3.1%
Jul	27,918	18,786	32,542	24,941	32,762	33,746	29,707	43,108	9,362	27.7%	13,401	45.1%
Aug	91,466	158,175	176,087	145,479	124,866	99,923	146,590	217,489	117,566	117.7%	70,899	48.4%
Sep	1,770,803	1,881,271	1,915,637	1,950,653	2,023,542	2,138,392	2,061,844	1,869,723	(268,669)	-12.6%	(192,121)	-9.3%
Oct	643,104	542,961	638,163	639,126	574,675	531,252	608,843	702,704	171,452	32.3%	93,862	15.4%
Nov	37,173	31,213	25,296	44,996	54,778	37,646	40,350	9,048	(28,598)	-76.0%	(31,303)	-77.6%
Dec	24,484	23,017	32,613	71,207	23,325	28,289	37,130	30,671	2,383	8.4%	(6,459)	-17.4%
Annual Total	\$5,559,593	\$5,722,298	\$5,895,608	\$6,047,325	\$6,116,332	\$6,227,924	\$6,244,000	\$6,295,819	\$ 67,895	1.1%	\$51,819	0.8%
Change over Prior Year:												
	\$	\$162,705	\$173,310	\$151,717	\$69,008	\$111,592						
	%	2.9%	3.0%	2.6%	1.1%	1.8%						

Sales & Use Tax

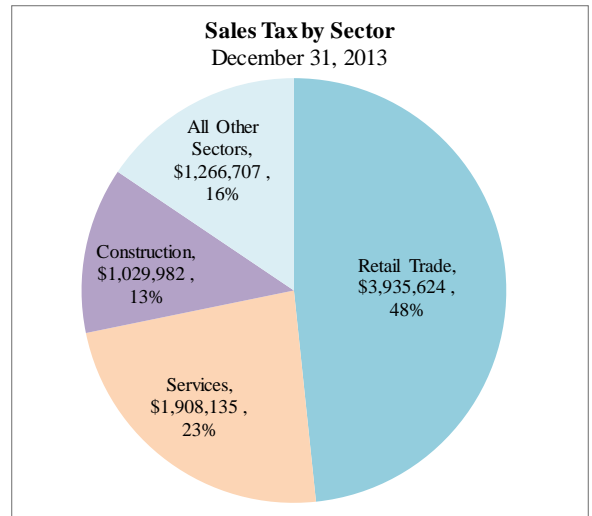
Sales tax accounts for 24% of the City's General Fund operating revenues. Collections in 2013 total \$8.14M which is \$243K or 3.1% above 2012 and \$140K or 1.8% above budget. 2013 collections is the highest revenue year since 2007.

Sales & Use Tax by Month												
Month	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013		Favorable/(Unfavorable)			
							Budget	Actual	Chg from 2012		2013 Actual vs Budget	
									\$	%	\$	%
Jan	\$ 532,677	\$ 584,887	\$ 566,433	\$ 515,221	\$ 519,108	\$ 511,330	\$ 564,715	\$ 588,783	\$ 77,453	15.1%	\$ 24,068	4.3%
Feb	546,489	606,421	590,478	622,338	578,315	597,866	627,205	665,316	67,450	11.3%	38,111	6.1%
Mar	703,404	700,619	660,941	661,170	676,519	682,989	708,200	758,783	75,794	11.1%	50,583	7.1%
Apr	578,903	611,833	581,188	573,046	609,120	616,598	626,444	681,641	65,044	10.5%	55,197	8.8%
May	628,955	711,880	590,443	562,624	615,938	636,637	652,772	698,333	61,697	9.7%	45,561	7.0%
Jun	777,246	750,172	656,218	728,078	688,839	666,914	730,811	735,824	68,910	10.3%	5,014	0.7%
Jul	667,082	654,005	601,863	625,192	605,742	659,484	658,795	669,832	10,348	1.6%	11,037	1.7%
Aug	703,563	651,083	594,285	627,315	634,793	700,833	671,782	650,171	(50,662)	-7.2%	(21,611)	-3.2%
Sep	710,237	722,011	668,145	743,539	637,194	684,741	723,568	685,216	475	0.1%	(38,352)	-5.3%
Oct	662,405	610,720	583,929	604,417	581,942	731,153	651,649	632,657	(98,497)	-13.5%	(18,993)	-2.9%
Nov	593,824	598,031	542,850	612,226	584,734	643,445	624,246	619,860	(23,585)	-3.7%	(4,386)	-0.7%
Dec	770,097	725,069	738,004	687,168	713,112	765,367	759,811	754,032	(11,335)	-1.5%	(5,779)	-0.8%
Annual Total	\$7,874,881	\$7,926,731	\$7,374,777	\$7,562,334	\$7,445,356	\$7,897,357	\$8,000,000	\$ 8,140,450	\$ 243,092	3.1%	\$140,450	1.8%

Note: The sales tax revenue in the table above for years 2007 and 2008 includes \$77K that was received in Fund 201 59th Street Debt Service for the purpose of making debt service payments. Beginning in 2009, this debt service has been paid from the General Fund.



Sales & Use Tax by Sector				
Sector	Annual Totals		Favorable/(Unfavorable) Change from 2012	
	2012	2013	\$	%
	Retail Trade	\$ 4,013,776	\$ 3,935,624	\$ (78,152)
Services	1,799,335	1,908,135	108,800	6.0%
Construction	902,879	1,029,982	127,103	14.1%
Wholesale Trade	317,347	342,379	25,032	7.9%
Information	364,101	387,481	23,380	6.4%
Finance, Insurance & Real Estate	238,922	277,711	38,789	16.2%
Manufacturing	132,205	135,541	3,336	2.5%
Government	88,318	76,393	(11,925)	-13.5%
Other	38,498	45,877	7,379	19.2%
Transportation/Utilities	1,976	1,325	(651)	-32.9%
Total	\$ 7,897,357	\$ 8,140,450	\$ 243,092	3.1%



Retail trade, the largest economic sector, accounts for 48% of collections, followed by services and construction which account for 23% and 13%, respectively. All other sectors which includes wholesale trade, information, finance, insurance and real estate, manufacturing, government, transportation and utilities, and other accounts for the remaining 16%.

Retail Trade: Compared to 2012, the retail trade sector is down \$78K or 1.9%. General merchandise stores, motor vehicle and parts dealer, and sporting good, hobby, book stores account for the decreases. However, clothing and accessories, food and beverage stores, gasoline stations and miscellaneous store retailers experienced an increase.

Services: Compared to 2012, the services sector is up \$109K or 6.0%. The increase is due to increases in administrative and support services, food services and drinking places, hospitals, professional, scientific and technology, and repairs and maintenance.

Construction: Compared to 2012, the construction sector is up \$127K or 14.1%. The majority of the increase is in construction of buildings. Heavy and civil construction and specialty trade contractors experienced increases as well, but at a much lower level.

All Other Sectors: Compared to 2012, all other sectors increased by \$85K or 7.2%.

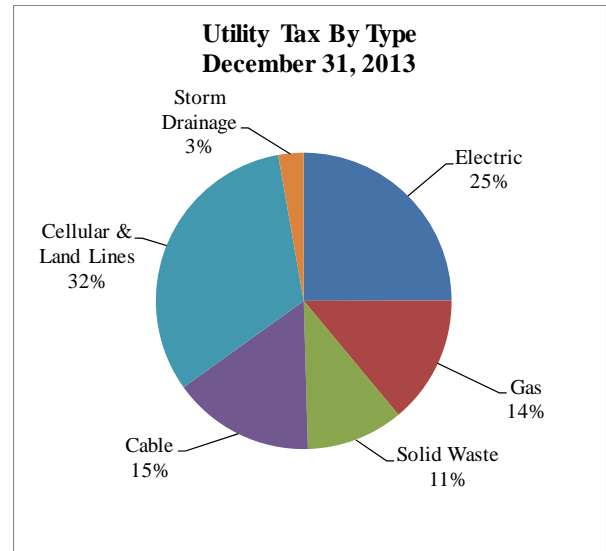
- *Finance, Insurance and Real Estate* increased by \$39K or 16.2% primarily due to an increase in rental and leasing services and credit intermediation.
- *Information* increased by \$23K or 6.4% due to increases in all subsectors including telecommunications, publishing industries, internet service providers, motion picture and sound recording.
- *Manufacturing* increased by \$3K or 2.5% primarily due to increases in computer and electronic production, apparel manufacturing, non-metallic mineral products, furniture and related products, printing and related support offset by decreases in fabricated metal products, machinery & manufacturing, textile product mills and plastic and rubber products.
- *Wholesale Trade* increased by \$25K or 7.9% primarily due to increases in durable and non-durable goods offset by minor decreases in electronic markets.
- *Other* increased by \$7K or 19.2% primarily due to an increase in transit and ground passengers.
- *Government* decreased by \$12K or 13.5% primarily due to decreases in executive and legislative, environmental quality programs and non-classifiable establishments.

Utility Tax

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

Utility tax collections in 2013 totaled \$5.83M which exceeds 2012 collections by \$215K or 3.8% and is below the annual budget of \$6.13M by \$292K or 4.8%.

The increase compared to 2012 is due to increases in electricity of \$200K or 14.3%, solid waste of \$144K or 24.2% and cable of \$68K or 7.7% offset by decreases in natural gas of \$25K or 3.2%, phone/cellular of \$117K or 6.5%, and storm drainage of \$55K or 35.4%.



Utility Tax												
Month	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013		Favorable/(Unfavorable)			
							Budget	Actual	Change from 2012		2013 Actual vs Budget	
									\$	%	\$	%
Jan	\$ 556,406	\$ 636,335	\$ 507,500	\$ 509,958	\$ 509,958	\$ 553,009	\$ 583,062	\$ 536,622	\$ (16,387)	-3.0%	\$ (46,440)	-8.0%
Feb	589,142	518,722	546,857	349,390	537,576	483,333	522,780	478,022	(5,310)	-1.1%	(44,758)	-8.6%
Mar	601,832	700,948	691,510	652,339	665,963	551,621	700,161	525,479	(26,143)	-4.7%	(174,683)	-24.9%
Apr	467,972	444,570	195,167	486,255	410,471	265,908	386,819	629,278	363,370	136.7%	242,459	62.7%
May	505,203	370,654	729,032	206,955	438,787	668,470	518,063	542,264	(126,206)	-18.9%	24,201	4.7%
Jun	668,914	527,402	559,635	679,332	518,640	553,649	609,223	482,544	(71,105)	-12.8%	(126,680)	-20.8%
Jul	368,244	268,380	303,616	148,241	476,339	490,254	362,022	351,102	(139,153)	-28.4%	(10,920)	-3.0%
Aug	429,755	559,553	420,511	553,389	445,611	349,832	499,820	506,145	156,313	44.7%	6,325	1.3%
Sep	411,205	336,598	397,597	346,311	339,543	340,918	377,933	461,243	120,325	35.3%	83,310	22.0%
Oct	300,447	797,174	446,134	500,425	338,167	450,146	543,419	294,459	(155,687)	-34.6%	(248,961)	-45.8%
Nov	412,316	186,124	220,839	340,723	545,996	449,000	374,009	461,243	12,243	2.7%	87,234	23.3%
Dec	445,934	588,424	746,189	417,603	819,974	466,199	652,089	568,814	102,616	22.0%	(83,275)	-12.8%
Annual Total	\$5,757,369	\$5,934,884	\$5,764,587	\$5,190,922	\$6,047,025	\$ 5,622,338	\$6,129,400	\$ 5,837,214	\$ 214,875	3.8%	\$ (292,186)	-4.8%
Change over Prior Year:												
	\$	\$177,515	(\$170,297)	(\$573,665)	\$856,103	(\$424,687)						
	%	3.1%	-2.9%	-10.0%	16.5%	-7.0%						

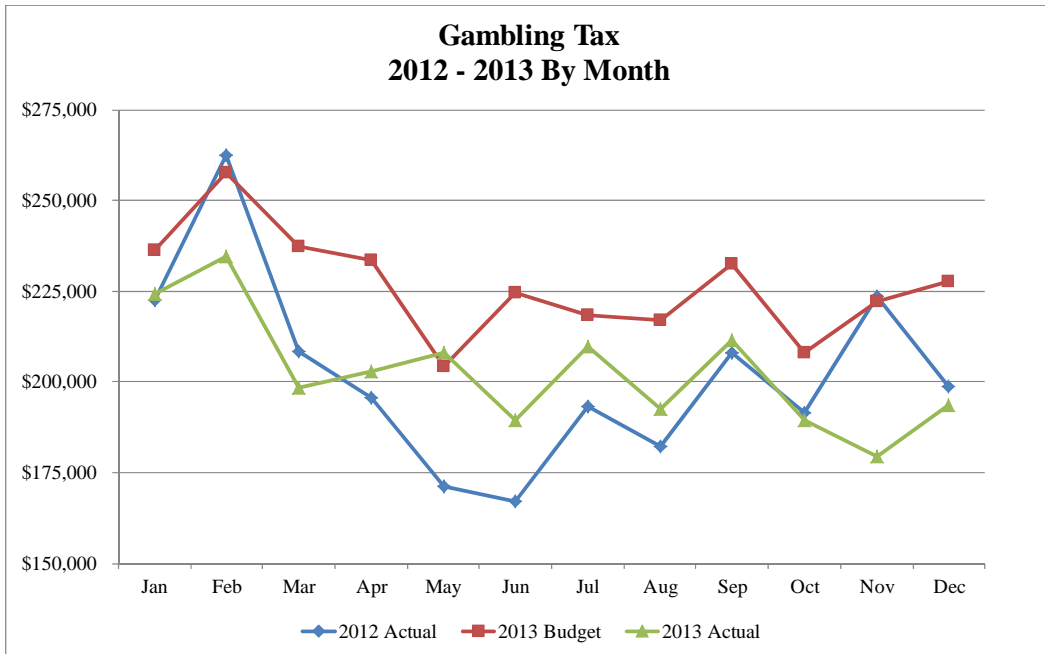
Utility Tax by Type												
Type	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013		Favorable/(Unfavorable)			
							Budget	Actual	Change from 2012		2013 Actual vs Budget	
									\$	%	\$	%
Electricity	\$ 991,411	\$ 980,053	\$ 1,052,137	\$ 1,021,194	\$ 1,360,252	\$ 1,402,152	\$ 1,385,600	\$ 1,602,288	\$ 200,136	14.3%	\$216,688	15.6%
Natural Gas	1,183,495	1,116,081	902,621	783,284	864,155	787,425	1,100,000	762,036	(25,389)	-3.2%	(337,964)	-30.7%
Solid Waste	670,149	620,882	626,712	570,798	681,964	596,041	665,000	740,532	144,491	24.2%	75,532	11.4%
Cable	680,407	720,514	736,209	792,990	879,211	874,579	703,800	942,278	67,699	7.7%	238,478	33.9%
Phone/Cellular	1,332,759	1,463,868	1,459,425	1,279,943	1,948,426	1,806,362	2,100,000	1,689,516	(116,846)	-6.5%	(410,484)	-19.5%
Storm Drainage	79,000	238,006	170,653	-	313,016	155,781	175,000	100,564	(55,217)	-35.4%	(74,436)	-42.5%
Annual Total	\$4,937,221	\$5,139,404	\$4,947,757	\$4,448,209	\$6,047,024	\$5,622,340	\$6,129,400	\$5,837,214	\$ 214,874	3.8%	\$(292,186)	-4.8%

Gambling Tax

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

Gambling tax collections in 2013 totaled \$2,434K which exceeds 2012 collections by \$9K or 0.4% and is below the annual budget of \$2,720K by \$286K or 10.5%. The composition of gambling tax revenues is: card rooms 91%, punch board and pull tabs 7%, and amusement games 2%.

Gambling Tax												
Month	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013		Favorable/(Unfavorable)			
							Budget	Actual	Change from 2012		2013 Actual vs Budget	
									\$	%	\$	%
Jan	\$ 286,167	\$ 255,723	\$ 254,184	\$ 203,160	\$ 211,554	\$ 222,706	\$ 236,404	\$ 224,136	\$ 1,430	0.6%	\$ (12,267)	-5.2%
Feb	321,492	268,132	260,472	227,458	231,294	262,436	257,516	234,642	(27,794)	-10.6%	(22,874)	-8.9%
Mar	269,155	256,606	251,190	196,091	238,922	208,500	237,224	198,324	(10,175)	-4.9%	(38,899)	-16.4%
Apr	254,720	281,984	237,565	190,165	227,588	195,743	233,461	202,922	7,179	3.7%	(30,538)	-13.1%
May	214,009	231,781	228,831	178,723	180,852	171,175	204,267	207,948	36,773	21.5%	3,681	1.8%
Jun	228,456	240,056	217,445	210,664	255,575	166,992	224,742	189,331	22,339	13.4%	(35,411)	-15.8%
Jul	208,932	243,436	209,043	188,432	226,707	193,117	218,561	209,906	16,789	8.7%	(8,655)	-4.0%
Aug	202,930	236,149	199,515	200,813	235,434	182,104	217,177	192,726	10,622	5.8%	(24,451)	-11.3%
Sep	362,591	243,758	232,599	217,658	226,415	208,091	232,528	211,389	3,298	1.6%	(21,139)	-9.1%
Oct	247,672	238,128	185,912	201,684	192,272	191,594	208,023	189,421	(2,173)	-1.1%	(18,602)	-8.9%
Nov	245,442	234,853	213,723	203,127	203,534	223,728	222,318	179,572	(44,156)	-19.7%	(42,746)	-19.2%
Dec	249,477	237,969	268,818	397,486	2,254	198,947	227,780	193,734	(5,213)	-2.6%	(34,046)	-14.9%
Annual Total	\$3,091,044	\$2,968,574	\$2,759,297	\$2,615,460	\$2,432,400	\$2,425,133	\$2,720,000	\$2,434,051	\$ 8,918	0.4%	\$(285,949)	-10.5%
Change over Prior Year:												
\$		(\$122,470)	(\$209,277)	(\$143,837)	(\$183,061)	(\$7,266)						
%		-4.0%	-7.0%	-5.2%	-7.0%	-0.3%						



Admissions Tax

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

Admissions tax collections in 2013 totaled \$641K which exceeds 2012 collections by \$49K or 8.4% and also exceeds the annual budget of \$473K by \$169K or 35.7%.

Admissions Tax												
Month	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013		Favorable/(Unfavorable)			
							Budget	Actual	Change from 2012		2013 Actual vs Budget	
									\$	%	\$	%
Jan	\$ 42,966	\$ 43,398	\$ 45,938	\$ 37,781	\$ 36,406	\$ 52,043	\$ 39,316	\$ 43,295	\$ (8,748)	-16.8%	\$ 3,979	10.1%
Feb	47,064	35,609	39,535	41,694	36,928	55,758	38,213	45,678	(10,081)	-18.1%	7,464	19.5%
Mar	39,603	33,962	31,346	37,897	38,771	45,958	34,276	48,920	2,962	6.4%	14,644	42.7%
Apr	38,573	38,366	42,562	32,783	42,006	58,667	39,100	55,687	(2,980)	-5.1%	16,587	42.4%
May	56,991	65,473	57,843	55,491	68,550	58,696	55,819	76,194	17,498	29.8%	20,375	36.5%
Jun	56,347	52,382	47,054	49,063	54,489	56,784	47,378	73,038	16,254	28.6%	25,660	54.2%
Jul	56,833	56,511	43,955	48,045	49,286	48,680	44,953	65,646	16,966	34.9%	20,693	46.0%
Aug	24,406	22,559	27,280	26,121	33,877	27,441	25,037	30,319	2,878	10.5%	5,282	21.1%
Sep	33,391	35,737	13,657	32,324	31,394	38,258	27,607	35,343	(2,914)	-7.6%	7,736	28.0%
Oct	39,922	42,526	48,194	41,484	45,764	60,889	43,564	40,180	(20,710)	-34.0%	(3,384)	-7.8%
Nov	48,963	44,737	51,694	42,162	51,419	48,456	43,493	58,282	9,825	20.3%	14,789	34.0%
Dec	35,047	40,471	36,252	39,763	28,460	40,074	33,745	68,571	28,497	71.1%	34,827	103.2%
Annual Total	\$ 520,106	\$ 511,731	\$ 485,308	\$ 484,607	\$ 517,350	\$ 591,704	\$ 472,500	\$ 641,151	\$ 49,447	8.4%	\$168,651	35.7%
Change over Prior Year:												
	\$	(\$8,375)	(\$26,422)	(\$701)	\$32,743	\$74,354						
	%	-1.6%	-5.2%	-0.1%	6.8%	14.4%						

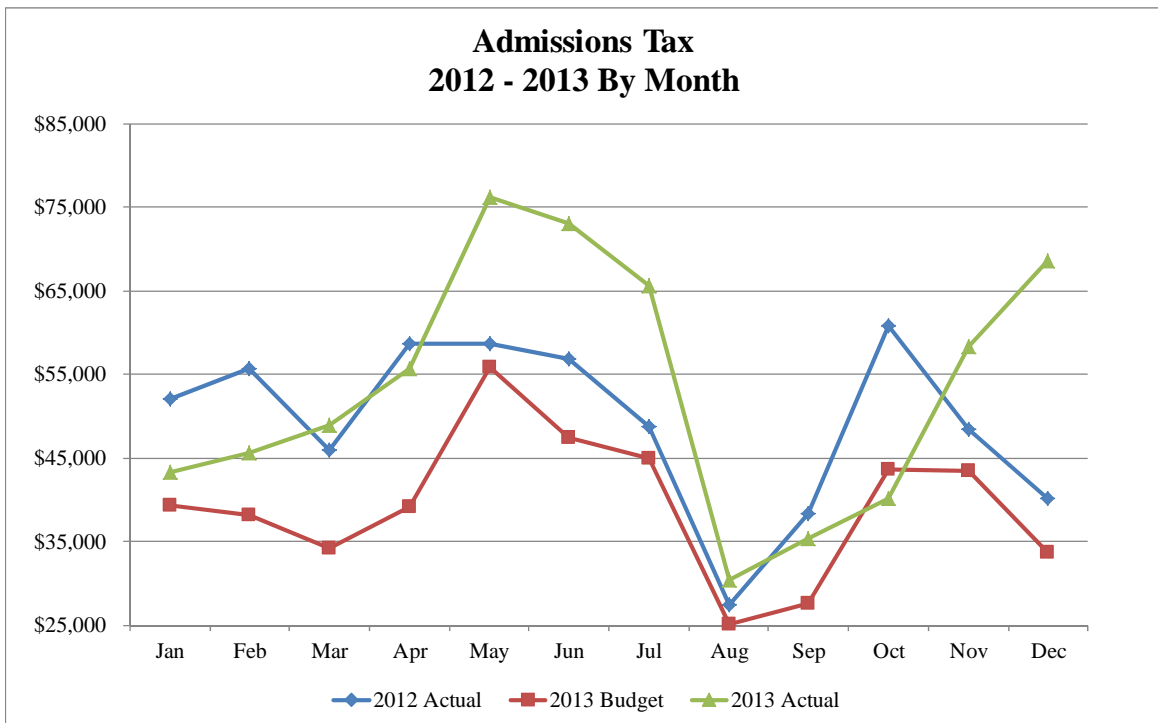


Photo Infraction – Red Light/School Zone Enforcement

The City currently has eight cameras operating at five locations.

The monthly red light photo vendor payments are \$3,904 for each of the four red light photo cameras at Bridgeport Blvd SW & San Francisco Ave SW and Steilacoom Blvd SW & Phillips Road SW and \$4,118 for the two red light photo cameras at South Tacoma Way & SR 512.

The monthly school zone photo vendor payments are based on the number of citations issued at the 5405 Steilacoom Blvd and 9904 Gravelly Lake Drive and are \$4,870 (up to 100 issued citations), \$5,870 (101 – 160 issued citations), and \$6,870 (161+ issued citations).

The estimated annual vendor payment budget of \$450K was added during the mid-biennium budget adjustment. Actual vendor payments totaled \$446K in 2013. Gross revenue was also adjusted during the mid-biennium budget adjustment, from \$1.0M down to \$820K annual budget while actuals came in at \$793K.

Photo Infraction - Red light/School Zone Enforcement								
Month	Year 2012			Year 2013			Favorable/(Unfavorable)	
	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Net Revenue Change from 2012	
							\$	%
Jan	\$ 65,056	\$ 37,593	\$ 27,463	\$ 58,410	\$ 37,593	\$ 20,817	\$ (6,646)	-24.2%
Feb	54,258	36,593	17,665	66,685	37,593	29,093	11,427	64.7%
Mar	65,637	37,593	28,045	70,575	37,593	32,982	4,938	17.6%
Apr	68,501	34,593	33,908	67,061	37,593	29,468	(4,440)	-13.1%
May	58,866	36,593	22,274	63,441	37,593	25,848	3,574	16.0%
Jun	68,881	36,593	32,288	76,071	37,593	38,479	6,190	19.2%
Jul	57,221	35,593	21,629	69,939	36,593	33,346	11,717	54.2%
Aug	62,663	33,593	29,071	49,938	34,593	15,345	(13,725)	-47.2%
Sep	62,602	37,593	25,009	72,071	37,593	34,479	9,470	37.9%
Oct	52,911	37,593	15,318	53,443	37,593	15,850	532	3.5%
Nov	95,230	37,593	57,637	79,956	37,593	42,363	(15,274)	-26.5%
Dec	77,712	37,593	40,119	65,515	36,593	28,922	(11,197)	-27.9%
Annual Total	\$ 789,539	\$ 439,113	\$ 350,426	\$ 793,105	\$ 446,114	\$ 346,991	\$ (3,435)	-1.0%

Jail Services

Total payments made in 2013 for jail services total \$884K and includes \$98K for 2012 service periods. Compared to the annual budget of \$982K, expenditures of \$884K is below by \$98K or 10%. Compared to 2012 actuals of \$1.0M, jail expenditures are below by \$124K or 12%.

Service Period	Wapato Police Dept	Nisqually Police Dept	Pierce County	City of Puyallup	City of Fife	Medical *	Total by Month
Jan	\$ 24,465	\$ -	\$ 51,033	\$ 5,276	\$ 85	\$ 515	\$ 81,374
Feb	24,380	435	44,965	3,640	340	-	73,760
Mar	25,186	14,980	20,252	390	-	-	60,808
Apr	25,849	24,239	19,628	469	-	306	70,491
May	27,276	23,417	17,704	455	-	-	68,852
Jun	35,100	21,774	15,687	325	-	-	72,886
Jul	947	23,051	13,497	-	-	-	37,496
Aug	18,206	30,305	20,622	65	-	491	69,689
Sep	19,567	27,833	25,045	130	-	-	72,575
Oct	19,546	22,804	20,140	715	-	-	63,205
Nov	18,585	14,683	14,297	715	-	863	49,143
Dec	18,943	20,403	19,710	130	-	6,140	65,327
Subtotal	\$ 258,050	\$ 223,925	\$ 282,580	\$ 12,310	\$ 425	\$ 8,315	\$ 785,605
2012 **	98,050	-	-	-	-	-	98,050
Total	\$ 356,100	\$ 223,925	\$ 282,580	\$ 12,310	\$ 425	\$ 8,315	\$ 883,655

* Medical include St. Clare Hospital, NW Emergency Physicians Inc, and Olympic Ambulance Services Inc.

** Difference between amount due and actual paid reconciled and paid out in June 2013.

Fines & Forfeitures

Municipal court revenue collections of \$1.5M and is above the budget of \$1.5MK by \$1K or 0.1%. Civil infraction penalties, civil parking infractions, criminal traffic misdemeanor fines, criminal non-traffic fines, and court recoupment costs are below budget while administrative related fee, detention and correction fees, civil penalties and interest/other/miscellaneous exceed budget.

Compared to 2012, revenue collections are below by \$82K or 5.1%. The unfavorable variance is due primarily to the decrease in civil infraction penalties.

Fines & Forfeitures												
Category	2007	2008	2009	2010	2011	2012	2013		Favorable / (Unfavorable)			
							Budget	Actual	Change from 2012		Actual vs Budget	
									Budget	Actual	Budget	Actual
Admin, Filing, Copy, Forms & Legal Fees	\$ 26,147	\$ 24,506	\$ 25,844	\$ 28,620	\$ 38,561	\$ 57,658	\$ 31,350	\$ 57,388	\$ (269)	-0.5%	\$ 26,038	83.1%
Detention & Correction Services	239,001	274,142	372,404	260,956	381,860	426,925	414,916	431,381	4,455	1.0%	16,465	4.0%
Civil Penalties	3,481	4,866	5,194	5,764	11,438	16,865	-	12,206	(4,659)	-27.6%	12,206	n/a
Civil Infraction Penalties	417,949	526,877	939,510	506,960	661,161	932,084	906,300	839,061	(93,024)	-10.0%	(67,239)	-7.4%
Civil Parking Infractions	1,124,868	25,535	22,230	21,062	13,364	12,148	39,200	12,307	159	1.3%	(26,893)	-68.6%
Criminal Traffic Misdemeanor Fines	44,770	46,426	49,868	36,394	34,985	49,393	51,500	40,853	(8,540)	-17.3%	(10,647)	-20.7%
Criminal Non-Traffic Fines	25,428	24,376	20,789	8,939	13,102	13,285	26,700	13,874	588	4.4%	(12,826)	-48.0%
Court Cost Recoupment	32,271	41,101	38,758	27,767	28,690	32,920	42,210	30,969	(1,951)	-5.9%	(11,241)	-26.6%
Interest/Other/Misc	(518)	2,439	25,982	29,796	48,316	55,021	1,350	76,589	21,568	39.2%	75,239	5573.3%
Total	\$ 1,913,396	\$ 970,268	\$ 1,500,580	\$ 926,257	\$ 1,231,477	\$ 1,596,299	\$ 1,513,526	\$ 1,514,628	\$ (81,672)	-5.1%	\$ 1,102	0.1%
Change over Prior Year:												
	\$	\$ (943,127)	\$530,311	(\$574,322)	\$305,220	\$364,822						
	%	-49.3%	54.7%	-38.3%	33.0%	29.6%						

Parks, Recreation & Community Services

The table below provides historical and budgeted versus actual subsidy and recovery ratio by program, excluding human services.

Direct program expenditures in 2013 total \$1.42M and revenues total \$285K, resulting in a General Fund subsidy of \$1.14M or recovery ratio of 20%.

Including indirect administration costs of \$197K, expenditures total \$1.62M and parks sales tax revenue of \$458K, the General Fund subsidy is reduced to \$879K or recovery ratio of 46%.

Parks, Recreation & Cultural Services								
Program	2007	2008	2009	2010	2011	2012	2013	
							Budget	Actual
Recreation:								
Revenues	\$ 62,755	\$ 63,994	\$ 63,790	\$ 45,397	\$ 51,476	\$ 62,999	\$ 49,600	\$ 63,427
Expenditures	\$ 306,690	\$ 308,288	\$ 316,887	\$ 316,386	\$ 355,653	\$ 381,941	\$ 312,800	\$ 346,398
General Fund Subsidy	\$ 243,935	\$ 244,294	\$ 253,097	\$ 270,989	\$ 304,178	\$ 318,943	\$ 263,200	\$ 282,971
Recovery Ratio	20%	21%	20%	14%	14%	16%	16%	18%
Senior Services:								
Revenues	\$ 84,178	\$ 76,972	\$ 67,214	\$ 71,195	\$ 73,288	\$ 70,467	\$ 75,000	\$ 60,813
Expenditures	\$ 177,434	\$ 181,190	\$ 207,277	\$ 201,264	\$ 226,560	\$ 189,836	\$ 206,320	\$ 200,651
General Fund Subsidy	\$ 93,256	\$ 104,217	\$ 140,063	\$ 130,069	\$ 153,272	\$ 119,370	\$ 131,320	\$ 139,837
Recovery Ratio	47%	42%	32%	35%	32%	37%	36%	30%
Parks Facilities:								
Revenues	\$ 25,233	\$ 6,155	\$ 43,719	\$ 43,721	\$ 40,087	\$ 54,048	\$ 30,000	\$ 55,075
Expenditures	\$ 464,847	\$ 491,785	\$ 464,275	\$ 439,314	\$ 457,365	\$ 489,109	\$ 411,970	\$ 459,913
General Fund Subsidy	\$ 439,614	\$ 485,630	\$ 420,556	\$ 395,593	\$ 417,278	\$ 435,061	\$ 381,970	\$ 404,838
Recovery Ratio	5%	1%	9%	10%	9%	11%	7%	12%
Fort Steilacoom:								
Revenues	\$ 239,859	\$ 238,960	\$ 269,463	\$ 263,757	\$ 201,561	\$ 99,690	\$ 80,000	\$ 105,233
Expenditures	\$ 386,026	\$ 393,307	\$ 374,876	\$ 391,342	\$ 410,815	\$ 449,884	\$ 427,690	\$ 417,950
General Fund Subsidy	\$ 146,167	\$ 154,347	\$ 105,413	\$ 127,585	\$ 209,254	\$ 350,194	\$ 347,690	\$ 312,717
Recovery Ratio	62%	61%	72%	67%	49%	22%	19%	25%
Subtotal Direct Cost:								
Revenues	\$ 412,025	\$ 386,081	\$ 444,187	\$ 424,071	\$ 366,412	\$ 287,203	\$ 234,600	\$ 284,548
Expenditures	\$ 1,334,997	\$ 1,374,570	\$ 1,363,316	\$ 1,348,306	\$ 1,450,394	\$ 1,510,770	\$ 1,358,780	\$ 1,424,912
General Fund Investment	\$ 922,972	\$ 988,488	\$ 919,129	\$ 924,236	\$ 1,083,982	\$ 1,223,568	\$ 1,124,180	\$ 1,140,364
Recovery Ratio	31%	28%	33%	31%	25%	19%	17%	20%
Administration (Indirect Cost):								
Revenues (Parks Sales Tax)	\$ 493,360	\$ 461,411	\$ 363,218	\$ 437,146	\$ 403,822	\$ 412,204	\$ 400,000	\$ 458,373
Expenditures	\$ 169,836	\$ 195,999	\$ 206,632	\$ 205,359	\$ 204,221	\$ 209,047	\$ 193,160	\$ 196,770
General Fund Subsidy	\$ (323,524)	\$ (265,412)	\$ (156,586)	\$ (231,787)	\$ (199,601)	\$ (203,157)	\$ (206,840)	\$ (261,603)
Recovery Ratio	290%	235%	176%	213%	198%	197%	207%	233%
Total Direct & Indirect Cost:								
Revenues	\$ 905,385	\$ 847,492	\$ 807,405	\$ 861,217	\$ 770,234	\$ 699,407	\$ 634,600	\$ 742,921
Expenditures	\$ 1,504,833	\$ 1,570,569	\$ 1,569,948	\$ 1,553,665	\$ 1,654,615	\$ 1,719,818	\$ 1,551,940	\$ 1,621,682
General Fund Investment	\$ 599,448	\$ 723,076	\$ 762,543	\$ 692,449	\$ 884,381	\$ 1,020,411	\$ 917,340	\$ 878,761
Recovery Ratio	60%	54%	51%	55%	47%	41%	41%	46%

Community and Economic Development

The table below provides historical and budgeted versus actual subsidy and recovery ratio by program, excluding economic development.

2013 operating expenditures of \$1.81M while operating revenues total \$1.14M, resulting in a recovery ratio of 63%.

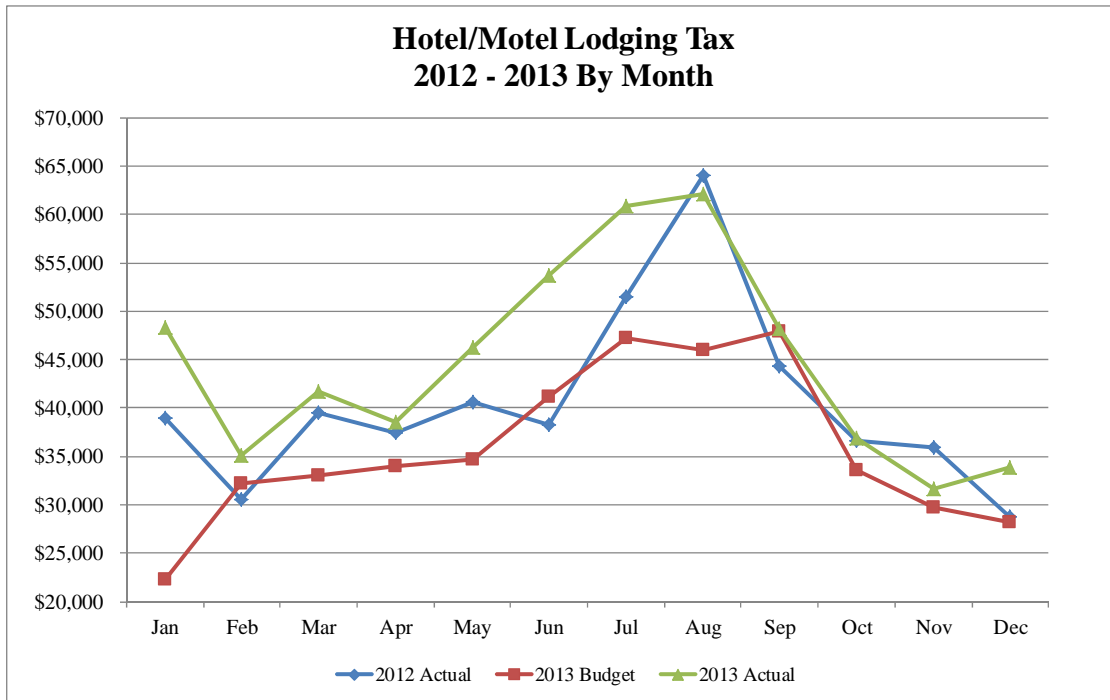
Community & Economic Development - Licenses & Permits								2013	
	2007	2008	2009	2010	2011	2012		Budget	Actual
Operating Revenues:									
Business Licenses	\$ 315,329	\$ 254,495	\$ 251,020	\$ 253,803	\$ 279,507	\$ 174,708		\$ 337,000	\$ 279,070
Building Permits	471,921	640,677	470,691	338,983	499,942	476,429		700,000	379,184
Other Building Permit Fees	148,972	121,074	108,161	84,175	88,780	89,525		122,180	118,595
Plan Review/Plan Check Fees	547,445	567,860	371,467	343,557	330,472	409,876		459,245	317,008
Other Zoning/Development Fees	129,464	90,497	52,436	47,613	41,949	50,512		130,645	48,682
Total Operating Revenue	\$1,613,131	\$1,674,603	\$1,253,775	\$1,068,131	\$1,240,650	\$1,201,050		\$ 1,749,070	\$1,142,539
Operating Expenditures:									
Code Enforcement	155,781	189,709	170,905	239,550	255,437	276,269		286,100	282,706
Planning	847,438	978,445	806,750	747,322	793,082	822,696		695,010	680,926
Building	1,101,772	688,142	1,176,515	888,501	808,503	535,815		823,400	848,485
Total Operating Expenditures	\$2,104,991	\$1,856,296	\$2,154,170	\$1,875,373	\$1,857,022	\$1,634,780		\$ 1,804,510	\$1,812,117
Recovery Ratio	77%	90%	58%	57%	67%	73%		97%	63%

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.

Hotel/motel lodging tax collections in 2013 totaled \$537K which exceeds 2012 collections by \$50K or 10.3% and also exceeds the annual budget of \$430K by \$107K or 24.9%.

Hotel/Motel Lodging Tax												
Month	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013		Favorable/(Unfavorable)			
							Budget	Actual	Change from 2012		2013 Actual vs Budget	
									\$	%	\$	%
Jan	\$ 18,621	\$ 3,672	\$ 31,569	\$ 31,367	\$ 31,572	\$ 38,981	\$ 22,325	\$ 48,326	\$ 9,345	24.0%	\$ 26,002	116.5%
Feb	18,940	48,724	39,526	40,405	38,386	30,569	32,164	35,165	4,597	15.0%	3,002	9.3%
Mar	21,088	36,307	50,257	34,951	42,089	39,557	33,067	41,686	2,128	5.4%	8,618	26.1%
Apr	22,048	44,643	39,866	40,075	46,498	37,484	33,947	38,482	999	2.7%	4,535	13.4%
May	21,997	43,921	42,920	36,555	49,311	40,668	34,729	46,329	5,662	13.9%	11,600	33.4%
Jun	26,112	52,160	47,646	42,500	72,187	38,310	41,147	53,637	15,327	40.0%	12,490	30.4%
Jul	51,976	58,350	62,226	55,333	62,899	51,477	47,247	60,837	9,361	18.2%	13,590	28.8%
Aug	43,827	60,751	47,227	61,799	48,344	64,056	45,928	62,050	(2,006)	-3.1%	16,122	35.1%
Sep	44,951	60,382	41,276	101,228	47,081	44,355	47,905	48,131	3,776	8.5%	227	0.5%
Oct	39,502	56,716	28,500	47,924	36,553	36,579	33,573	36,863	283	0.8%	3,289	9.8%
Nov	24,110	56,719	24,588	40,666	24,848	35,866	29,735	31,695	(4,171)	-11.6%	1,960	6.6%
Dec	48,815	65,589	26,059	27,538	25,472	28,807	28,234	33,808	5,002	17.4%	5,574	19.7%
Annual Total	\$381,988	\$587,934	\$481,661	\$560,341	\$525,239	\$486,708	\$430,000	\$537,010	\$ 50,301	10.3%	\$ 107,010	24.9%
Change over Prior Year:												
	\$	\$205,946	(\$106,272)	\$78,680	(\$35,103)	(\$38,530)						
	%	53.9%	-18.1%	16.3%	-6.3%	-7.3%						



The City's Lodging Tax Advisory Committee makes recommendations to the City Council in regards to how the taxes are to be used. The following table provides details of the hotel/motel lodging tax allocations for 2013.

Hotel/Motel Lodging Tax Expenditures by Program	2013 Actuals
Advertise Grant Application Open Periods/LTAC Meetings/Investment Fees	\$ 381
Lakewood Economic Dept - Program & Personnel	33,978
Subtotal - Program Administration	34,359
Daffodil Festival dba Daffodilians	4,000
Historic Fort Steilacoom Assoc.	8,000
Lakewood Gardens	44,195
Lakewood Chamber of Commerce	80,000
Lakewood Economic Dept - International District Cultural Banners + Road Signs	12,931
Lakewood Historical Society & Museum	39,500
Lakewood Landmarks & Heritage Advisory Board Historical Driving Tour Brochure	9,968
Lakewood Parks & Rec Dept - Lakewood Farmers Market	9,957
Lakewood Parks & Rec Dept - SummerFEST	17,000
Lakewood Playhouse, Marketing	25,000
Lakewood Sister Cities Assn (LSCA) - Internat'l Festival (2012 grant extended to 2013)	6,000
South Sound User's Guide - Tourism Guides	200
Tacoma Regional Convention + Visitor Bureau	45,000
Tacoma South Sound Sports Commission	50,000
Subtotal - Tourism	351,751
Lakewood Economic Dept - Promotion & Outreach (FRAUSE, Media Consultant)	24,000
Subtotal - Promotion	24,000
Clover Park Technical College McGavbick Center (2013 is #7 of 20 Payments)	101,850
Lakewood Playhouse, Building Updates	28,582
Subtotal - Capital	130,432
Total Expenditures	\$ 540,542

Real Estate Excise Tax

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

Real Estate Excise Tax												
Month	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013		Favorable/(Unfavorable)			
							Budget	Actual	Change from 2012		2013 Actual vs Budget	
									\$	%	\$	%
Jan	\$ 114,149	\$ 79,016	\$ 61,818	\$ 49,063	\$ 33,397	\$ 30,756	\$ 39,966	\$ 45,863	\$ 15,107	49.1%	\$ 5,897	14.8%
Feb	330,347	66,724	79,207	31,290	34,859	28,669	37,873	45,991	17,323	60.4%	8,118	21.4%
Mar	123,612	60,967	47,649	32,953	36,876	30,524	32,874	87,136	56,612	185.5%	54,262	165.1%
Apr	239,177	82,871	33,099	40,541	34,560	27,691	34,415	108,131	80,440	290.5%	73,717	214.2%
May	195,535	87,795	58,629	66,050	64,212	102,884	59,712	65,367	(37,517)	-36.5%	5,655	9.5%
Jun	134,878	92,488	145,398	57,446	68,084	39,011	63,308	51,837	12,825	32.9%	(11,471)	-18.1%
Jul	144,270	122,888	66,266	73,321	58,957	60,895	60,146	201,276	140,382	230.5%	141,131	234.6%
Aug	118,702	75,393	149,448	86,531	43,583	66,136	66,244	87,380	21,244	32.1%	21,136	31.9%
Sep	138,556	75,107	65,364	57,498	39,782	48,286	44,998	44,527	(3,759)	-7.8%	(471)	-1.0%
Oct	138,556	103,609	60,209	42,881	27,425	52,828	45,142	66,908	14,081	26.7%	21,766	48.2%
Nov	83,832	71,478	167,667	43,404	63,943	46,605	61,840	300,388	253,783	544.5%	238,548	385.8%
Dec	55,209	82,923	62,890	50,640	55,979	87,537	53,482	46,492	(41,044)	-46.9%	(6,990)	-13.1%
Annual Total	\$1,816,821	\$1,001,260	\$997,645	\$631,619	\$561,659	\$621,821	\$ 600,000	\$1,151,297	\$ 529,476	85.1%	\$ 551,297	91.9%
Change over Prior Year:												
	\$	(\$815,561)	(\$3,615)	(\$366,026)	(\$69,961)	\$60,163						
	%	-44.9%	-0.4%	-36.7%	-11.1%	10.7%						

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

Month	Transaction Type			Major Transactions		
	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	76	41	117	n/a	n/a	n/a
Feb	62	48	110	n/a	n/a	n/a
Mar	93	49	142	Lexington Apartment Complex	\$8,176,000	\$40,471
Apr	98	74	172	Multi-Family Complex located on Union Ave SW Single Family Residence Lakewood Colonial Center North	\$860,000 \$1,903,000 \$8,500,000	\$4,257 \$9,420 \$42,075
May	89	66	155	n/a	n/a	n/a
Jun	65	52	117			
Jul	86	79	165	Commercial Property, Lakewood Towne Center Stoney Creek Apartment Complex	\$3,931,132 \$21,430,700	\$19,459 \$106,082
Aug	71	62	133	Multi-Family Complex located on 98th Ave Ct SW Mobile/Manufactured Home Park located on 96th St	\$1,400,000 \$4,795,000	\$6,930 \$23,735
Sep	73	44	117	n/a	n/a	n/a
Oct	71	61	132	Single Family Residence	\$1,435,000	\$7,103
Nov	60	62	122	Heritage Bank Single Family Residence Village at Seeley Lake	\$1,075,000 \$1,350,000 \$45,593,400	\$5,321 \$6,683 \$225,687
Dec	83	36	119	Three Parcel Subdivision on Country Club Drive	\$1,600,000	\$7,920
Total	927	674	1,601		\$50,995,832	\$252,429
					0.50%	

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). Now, these two components have 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 \$63.4M and an additional \$44.2M can be accessed with voter approval. The voter approved capacity is generally referred to as unlimited tax general obligation debt, which requires 60% voter approval and the election must have a voter turnout of at least 40% of those who voted in the last State general election. With this vote, the voter approves additional property tax be levied above and beyond the constitutional and statutory caps on property tax.

In addition to these general purpose debt capacity, RCW 39.36.030(4) also allow voter to approve 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 \$328.7M. The tables below show the available debt capacity and outstanding debt for the City of Lakewood at December 31, 2013.

Computation of Limitation of Indebtedness					
Description	General Purpose		Excess Levy Open Space & (voted)	Excess Levy Utility Purposes (voted)	Total Debt Capacity
	Councilmanic (Limited GO)	Excess Levy (with a vote)			
AV = \$4,420,933,057 (A)					
1.50%	\$ 66,313,996	\$ (66,313,996)			\$ -
2.50%		\$ 110,523,326	\$ 110,523,326	\$ 110,523,326	\$ 331,569,979
Add: Cash on Hand for Redemption (B)	\$ -				\$ -
Less: Bonds Outstanding	\$ (2,904,129)	\$ -	\$ -	\$ -	\$ (2,904,129)
Remaining Debt Capacity	\$63,409,867	\$44,209,331	\$110,523,326	\$110,523,326	\$328,665,850
General Capacity (C)	\$107,619,197				
(A) Final 2012 Assessed Valuation					
(B) Debt Service Prefunding (the City currently does not prefund debt service)					
(C) Combined Total for Councilmanic and Excess Levy Capacities					

Summary of Outstanding Debt As of December 31, 2013									
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Net Interest Cost (NIC)	Amount Issued	O/S Debt @ 12/31/2013	Average Annual Payment	Funding Source
Limited Tax GO Bonds 2009 LTGO	Police Facility	3/31/2009	12/1/2028	3.0-5.0%	\$ 1,399,553	\$ 2,719,507	\$ 2,220,000	\$ 208,000	General Fund
59th Avenue Promissory Note	Right-of-Way / Roadway in Lakewood Towne Center	4/30/2005	4/30/2024	3.74%	\$ 469,000	\$ 1,071,000	\$ 684,129	\$ 77,000	General Fund
Total GO Bonds						\$ 3,790,507	\$ 2,904,129	\$ 285,000	
Public Works Trust Fund Loan 04-691-PRE-132	American Lake Gardens/ Tillicum Sewer	7/7/2005	7/7/2024	1.00%	\$ 61,942	\$ 593,864	\$ 326,867	\$ 32,000	Assessments on all Lakewood Sewer Accounts
Public Works Trust Fund Loan 06-962-022	American Lake Gardens/ Tillicum Sewer	9/18/2006	9/18/2026	0.50%	\$ 226,941	\$ 5,000,000	\$ 3,828,267	\$ 305,000	Assessments on all Lakewood Sewer Accounts
Public Works Trust Fund Loan 08-951-025	American Lake Gardens/ Tillicum Sewer	3/1/2008	7/1/2028	0.50%	\$ 82,681	\$ 1,840,000	\$ 1,560,392	\$ 108,000	Assessments on all Lakewood Sewer Accounts
Total Public Works Trust Fund Loan						\$ 7,433,864	\$ 5,715,526	\$ 445,000	
Combined Local Improvement District (CLID) 1101/1103	Street Improvements	12/1/2006	12/1/2026	3.75-4.65%	\$ 1,170,020	\$ 2,824,704	\$ 1,260,000	\$ 156,000	Assessment on Eight Property Owners
Local Improvement District (LID) 1108	Street Improvements	1/1/2008	12/1/2027	4.22-5.3%	\$ 418,195	\$ 880,000	\$ 513,938	\$ 57,000	Assessment on Single Business
Total Local Improvement District						\$ 3,704,704	\$ 1,773,938	\$ 213,000	
					Grand Total	\$14,929,075	\$10,393,593	\$ 943,000	\$ -

Public Works Operations & Maintenance and Capital Projects

A reconciliation and full accounting of street and surface water capital projects is currently in progress and will be presented in future reports. Additionally, a reconciliation of street capital and street operations & maintenance will occur in order to determine the true operations & maintenance cost versus capital so that the accounting and budgeting between the two funds is accurately reflects the two different functions.

The attached financial summary for Fund 101 Street Operations & Maintenance includes higher operating expenditures in years 2007 of \$2.2M and \$1.8M in 2009 compared to roughly \$1.2M budgeted in 2013. The higher expenditures in years 2007 and 2009 are due to charging overlay to the operating fund as opposed to the capital fund. The actual dollar amounts were not available at the time of this report but will be revised once the information becomes available.

Also, similar to the reporting on the General Fund, the following will be included in future reports for Fund 101 Street Operations & Maintenance: an analysis of current year versus prior year activity; analysis of current year budget versus current year actual activity; and average of change over a six year period.

The financial summary for Fund 401 Surface Water Management is complete for 2013; however, years 2007 through 2012 are not reconciled and therefore not presented in this report.

General Fund Expenditure Variance Analysis

City Council: 2013 expenditures total \$86K which is \$12K or 12.1% below the annual budget of \$97K. The savings is attributable to benefits, supplies, professional services, travel & training, membership dues and special events. In comparison to 2012's activity of \$98K, 2013's expenditure is \$12K or 12.7% below and is attributable to savings in salaries and benefits, special events and the Sister City program.

City Manager: 2013 expenditures total \$422K which is \$59K or 12.3% below the annual budget of \$481K. The savings is attributable to primarily to salaries and benefits from the vacant City Manager (filled in September) and Communications Manager (filled in October) positions. In comparison to 2012's activity of \$410K, 2013's expenditure is \$12K or 2.9% above and is attributable to increases in salary and benefits, supplies, and professional services offset by decreases in travel & training and membership dues.

Municipal Court: 2013 expenditures total \$1.72M which is \$28K or 1.7% above the annual budget of \$1.69M. The increase is attributable primarily to court security overtime offset by savings in public defender services and interpreter fees. In comparison to 2012's activity of \$1.68M, 2013's expenditure is \$42K or 2.4% above and is attributable to an increase in court overtime security, supplies offset by a decrease in public defender services and interpreter fees.

Finance & Administrative Services: 2013 expenditures total \$3.32M which is \$311K or 10.3% above the annual budget of \$3.01M. The increase is attributable to primarily to insurance premiums. In comparison to 2012's activity of \$3.35M, 2013's expenditure is \$31K or 0.9% below and is due primarily to the elimination of the information technology manager and a GIS position, and decreased computer maintenance offset by an increase in insurance premiums.

Legal: 2013 expenditures total \$1.25M which is \$178K or 12.5% below the annual budget of \$1.43M. The savings is attributable to the vacant office technician position, the City Attorney's personnel cost charged to City Manager's budget while serving as the interim City Manager and contracted legal services. In comparison to 2012's activity of \$1.41M, 2013's expenditure is \$158K or 12.6% below and is attributable to vacant office technician position, the City Attorney's personnel cost charged to City Manager's budget while serving as the interim City Manager and intergovernmental charges for elections.

Community and Economic Development: 2013 expenditures total \$2.22M which is \$8K or 0.4% above the annual budget of \$2.21M. The increase is attributable to increases in building division personnel costs, code enforcement

telecommunications and Fire Marshall's contract offset by decreases in code enforcement, planning and building division supplies, professional services, travel & training, repairs & maintenance and membership dues.

Parks, Recreation and Community Services: 2013 expenditures total \$2.00M which is \$55K or 2.9% above the annual budget of \$1.94M. Roughly half of the increase is due to the farmers market program offset by related vendor fees and sponsorship and street landscape supplies and maintenance performed by parks maintenance without additional funding. In comparison to 2012's activity of \$2.17M, 2013's expenditure is \$168K or 8.4% below and is attributable to decreases in human services personnel costs and grant allocation; recreation programs such as trips and tours, supplies and professional services at the senior activity center, youth baseball, specialty summer camp programs, annual fishing event, and summer concert series and elimination of sani-cans and reduced supplies and vandalism repairs at all the parks.

Police: 2013 expenditures total \$19.85M which is \$254K or 1.3% below the annual budget of \$20.10M. The savings is attributable primarily to salaries & benefits from position vacancies and jail offset by increases in extra duty contracts (offset by extra duty contract revenue) and dispatch services. Actual payments to South Sound 911 for dispatch services totaled \$2.36M which is based on contract, however, payments of \$81K to the City of Tacoma 900 MHz radio network services but was not budgeted. In comparison to 2012's activity of \$19.30M, 2013's expenditure is \$547K above and is attributable primarily to salaries & benefits as the department chose not to fill various vacant positions in 2012 due to the uncertainty of the economy. The increase in salaries and benefits in 2013 is partially offset by jail savings.

Property Management: 2013 expenditures total \$863K which is \$83K or 8.8% below the annual budget of \$946K. The savings is attributable primarily to the delay in the City taking over the operations and maintenance of the Pierce County Lakewood Station parking facility. In comparison to 2012's activity of \$844K, 2013's expenditure is \$19K or 2.1% above and is attributable to increases in custodial services and electricity

Non-Departmental: 2013 expenditures total \$510K which is \$5K or 0.9% above the annual budget of \$505K. The non-departmental budget line items are not itemized, therefore it is difficult to determine what is accounted for in the specific budget. The non-departmental expenditures have been categorized with the departments where possible. Moving forward, beginning with the 2015/2016 Biennial Budget, all costs will be accounted for in their respective departments.

Interfund Transfers (ongoing transfers): 2013 expenditures total \$1.06M which is equal to the annual budget. In comparison to 2012's activity of \$1.07M, 2013's expenditure is \$4K or 0.4% below. These ongoing transfers are to Fund 101 Street O&M of roughly \$1.03M and to Fund 102 Street Capital of roughly \$35K.

Contribution to Reserve Funds: 2013 expenditures total \$920K which is equal to the annual budget. In 2012, the budgeted contribution of \$778K was transferred from the General Fund to Fund 501 Vehicle and Equipment Replacement Fund.

Capital and Other 1-Time: 2013 expenditures total \$1.29M which is \$34K or 2.7% above the annual budget of \$1.26M and is attributable to Municipal Court and Parks, Recreation & Community Services vehicle and equipment purchases, expenditures related to City Manager recruitment, professional services for Point Defiance Bypass, and various consultant services offset by savings in information technology equipment (pending strategic plan).

Interfund Transfers (other financing uses): 2013 expenditures total \$8K which is \$48K below the annual budget of \$56K and is attributable to not transferring \$50K for the City's partnership contribution to 2014 SSMCP in 2013. This transfer will be made in 2014.

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	Year 2013		2013 Actual vs 2012 Actual		2013 Actual vs 2013 Budget		Average Change 2007-2013
							Budget	Actual	Favorable / (Unfavorable)		Favorable / (Unfavorable)		
									\$ Chg	% Chg	\$ Chg	% Chg	
(001) GENERAL FUND													
<i>REVENUES:</i>													
Taxes	23,301,078	23,475,670	22,545,805	22,360,272	23,749,292	23,956,616	24,891,900	24,669,207	712,592	3.0%	(222,693)	-0.9%	0.8%
Property Tax	5,559,593	5,722,298	5,895,610	6,047,325	6,116,332	6,227,924	6,244,000	6,295,819	67,895	1.1%	51,819	0.8%	1.9%
Local Sales & Use Tax	7,797,870	7,849,804	7,374,776	7,562,339	7,445,356	7,897,357	8,000,000	8,140,449	243,092	3.1%	140,449	1.8%	0.6%
Sales/Parks	493,360	461,411	363,218	437,146	403,822	412,204	400,000	458,373	46,169	11.2%	58,373	14.6%	-1.0%
Natural Gas Use Tax	-	-	-	-	38,585	11,296	125,000	30,120	18,824	166.6%	(94,880)	-75.9%	n/a
Criminal Justice Sales Tax	898,811	818,610	715,292	743,835	732,065	756,800	800,000	824,003	67,203	8.9%	24,003	3.0%	-1.2%
Admissions Tax	520,106	511,731	485,308	484,607	517,350	591,704	472,500	641,151	49,447	8.4%	168,651	35.7%	3.3%
Utility Tax	4,937,220	5,139,403	4,947,757	4,448,209	6,047,025	5,622,338	6,129,400	5,837,214	214,875	3.8%	(292,186)	-4.8%	2.6%
Leasehold Tax	3,073	3,839	4,545	21,350	16,357	11,858	1,000	8,027	(3,831)	-32.3%	7,027	702.7%	23.0%
Gambling Tax	3,091,044	2,968,574	2,759,297	2,615,460	2,432,400	2,425,133	2,720,000	2,434,051	8,918	0.4%	(285,949)	-10.5%	-3.0%
Franchise Fees	1,623,196	1,809,421	1,756,058	1,779,565	2,319,292	2,957,590	2,165,000	2,749,943	(207,647)	-7.0%	584,943	27.0%	9.9%
Cable, Water, Sewer, Solid Waste	1,184,870	1,393,540	1,383,428	1,395,706	1,558,420	2,169,251	1,535,000	2,342,256	173,006	8.0%	807,256	52.6%	14.0%
Tacoma Power	438,327	415,881	372,629	383,859	760,872	788,340	630,000	407,687	(380,653)	-48.3%	(222,313)	-35.3%	-1.0%
Development Service Fees	1,297,802	1,420,108	1,002,755	814,328	961,142	1,026,342	1,412,070	863,469	(162,873)	-15.9%	(548,601)	-38.9%	-4.8%
Building Permits	471,921	640,677	470,691	338,983	499,942	476,429	700,000	379,184	(97,245)	-20.4%	(320,816)	-45.8%	-2.8%
Other Building Permit Fees	148,972	121,074	108,161	84,175	88,780	89,525	122,180	118,595	29,070	32.5%	(3,585)	-2.9%	-2.9%
Plan Review/Plan Check Fees	547,445	567,860	371,467	343,557	330,472	409,876	459,245	317,008	(92,868)	-22.7%	(142,237)	-31.0%	-6.0%
Other Zoning/Development Fees	129,464	90,497	52,436	47,613	41,949	50,512	130,645	48,682	(1,830)	-3.6%	(81,963)	-62.7%	-8.9%
Licenses & Permits	363,907	295,768	379,866	402,881	460,532	372,188	392,500	468,159	95,971	25.8%	75,659	19.3%	4.1%
Business License	315,329	254,495	251,020	253,803	279,507	174,708	337,000	279,070	104,362	59.7%	(57,930)	-17.2%	-1.6%
Alarm Permits & Fees	19,820	16,305	78,233	103,862	133,322	142,276	14,500	157,742	15,466	10.9%	143,242	987.9%	99.4%
Animal Licenses	28,759	24,968	50,614	45,216	47,704	55,203	41,000	31,346	(23,857)	-43.2%	(9,654)	-23.5%	1.3%
State Shared Revenues	967,191	957,284	1,015,338	1,095,155	979,728	1,038,157	1,047,800	1,057,083	18,926	1.8%	9,283	0.9%	1.3%
Sales Tax Mitigation	-	10,842	37,800	62,808	39,782	49,158	48,000	48,029	(1,129)	-2.3%	29	0.1%	n/a
Criminal Justice	115,850	114,627	127,431	121,941	121,470	123,883	122,300	131,854	7,971	6.4%	9,554	7.8%	2.0%
Criminal Justice High Crime	129,322	131,683	139,494	132,507	119,789	125,164	263,000	263,208	138,044	110.3%	208	0.1%	14.8%
Vehicle Registration Fees Pierce County	17,619	15,976	16,774	16,172	10,023	13,695	21,500	12,619	(1,076)	-7.9%	(8,881)	-41.3%	-4.1%
Liquor Excise Tax	272,799	285,730	289,374	291,060	283,260	145,808	143,000	77,675	(68,133)	-46.7%	(65,325)	-45.7%	-10.2%
Liquor Board Profits	431,601	398,426	404,466	470,667	405,405	580,449	450,000	523,698	(56,751)	-9.8%	73,698	16.4%	3.0%
Intergovernmental	440,381	873,390	267,537	290,219	472,709	338,213	357,000	347,944	9,731	2.9%	(9,056)	-2.5%	-3.0%
Public Safety	220,415	671,819	50,012	76,372	322,709	288,213	307,000	297,944	9,731	3.4%	(9,056)	-2.9%	5.0%
Parks & Recreation	219,966	201,571	217,525	213,847	150,000	50,000	50,000	50,000	-	0.0%	-	0.0%	-11.0%

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	Year 2013		2013 Actual vs 2012 Actual		2013 Actual vs 2013 Budget		Average Change 2007-2013
							Budget	Actual	Favorable / (Unfavorable)		Favorable / (Unfavorable)		
									\$ Chg	% Chg	\$ Chg	% Chg	
(001) GENERAL FUND - continued													
Charges for Services & Fees	362,028	224,398	1,076,081	1,023,270	1,098,341	1,076,914	824,650	1,045,767	(31,147)	-2.9%	221,117	26.8%	27.0%
Parks & Recreation Fees	192,059	184,510	226,661	210,224	216,412	237,203	184,600	234,548	(2,654)	-1.1%	49,948	27.1%	3.2%
Municipal Court	-	-	-	-	8,525	15,290	-	13,915	(1,375)	-9.0%	13,915	n/a	n/a
Police Contracts, including Extra Duty	145,234	21,054	837,003	809,079	864,167	812,769	631,450	791,205	(21,564)	-2.7%	159,755	25.3%	63.5%
Other	24,735	18,835	12,417	3,967	9,237	11,652	8,600	6,098	(5,554)	-47.7%	(2,502)	-29.1%	-10.8%
Fines & Forfeitures	2,074,144	1,984,204	2,895,692	1,722,695	2,038,586	2,419,617	2,360,526	2,342,639	(76,978)	-3.2%	(17,887)	-0.8%	1.8%
Municipal Court	1,913,396	970,268	1,500,580	926,257	1,231,477	1,596,299	1,513,526	1,514,628	(81,672)	-5.1%	1,102	0.1%	-3.0%
Photo Infraction/Red Light/School Zone Enforcement	91,626	973,698	1,332,546	768,908	765,151	789,539	820,000	793,105	3,566	0.5%	(26,895)	-3.3%	109.4%
Penalties & Interest - Taxes	69,123	40,238	62,567	27,530	41,957	33,779	27,000	34,907	1,128	3.3%	7,907	29.3%	-7.1%
Miscellaneous/Interest/Other	465,744	353,867	299,542	183,670	50,145	42,724	378,623	436,546	393,822	921.8%	57,923	15.3%	-0.9%
Interest Earnings	418,322	269,115	49,762	29,479	6,035	3,358	36,000	2,387	(970)	-28.9%	(33,613)	-93.4%	-14.2%
Miscellaneous/Other	47,422	84,752	249,781	154,192	44,110	39,367	342,623	434,159	394,792	1002.9%	91,536	26.7%	116.5%
Interfund Transfers	416,350	434,600	443,500	443,980	259,700	269,700	298,060	298,060	28,360	10.5%	-	0.0%	-4.1%
Transfers In - Fund 101 Street O&M	27,000	28,080	28,080	28,360	-	-	28,360	28,360	28,360	0.0%	-	0.0%	0.7%
Transfers In - Fund 102 Street Capital	157,000	163,280	163,280	163,280	-	-	-	-	-	0.0%	-	n/a	-14.3%
Transfer In - Fund 401 SWM Operations	232,350	243,240	252,140	252,340	259,700	269,700	269,700	269,700	-	0.0%	-	0.0%	2.3%
Subtotal Operating Revenues	31,311,820	31,828,710	31,682,174	30,116,036	32,389,466	33,498,061	34,128,129	34,278,818	\$ 780,757	2.3%	\$ 150,689	0.4%	1.4%
<i>EXPENDITURES:</i>													
City Council	107,864	100,945	91,945	93,597	99,617	97,927	97,340	85,530	12,397	14.5%	11,810	-12.1%	-3.0%
Legislative	101,330	93,815	85,760	89,393	93,467	95,156	92,840	\$ 80,745	14,411	17.8%	12,095	-13.0%	-2.9%
Sister City	6,534	7,130	6,185	4,204	6,150	2,771	4,500	\$ 4,784	(2,013)	-42.1%	(284)	6.3%	-3.8%
City Manager	563,226	555,697	511,061	490,397	482,766	409,921	480,840	421,687	(11,766)	-2.8%	59,153	-12.3%	-3.6%
Executive	340,892	318,258	320,932	327,520	355,725	363,400	335,590	\$ 310,256	53,144	17.1%	25,334	-7.5%	-1.3%
Governmental Relations	222,334	237,439	190,129	162,877	127,040	46,521	145,250	\$ 111,431	(64,910)	-58.3%	33,819	-23.3%	-7.1%
Municipal Court	1,149,981	1,241,631	1,351,946	1,429,939	1,596,425	1,679,120	1,692,970	1,721,223	(42,103)	-2.4%	(28,253)	1.7%	7.1%
Judicial Services	772,949	790,070	897,679	905,101	881,460	962,456	931,740	\$ 1,028,035	(65,579)	-6.4%	(96,295)	10.3%	4.7%
Professional Services	191,303	199,688	228,485	219,935	328,274	350,005	335,500	\$ 292,830	57,175	19.5%	42,670	-12.7%	7.6%
Probation & Detention	185,729	251,873	225,782	304,902	386,691	366,659	425,730	\$ 400,358	(33,698)	-8.4%	25,372	-6.0%	16.5%
Finance & Administrative Services	2,798,570	3,112,029	3,144,327	3,229,080	3,574,503	3,353,185	3,011,474	3,322,082	31,103	0.9%	(310,608)	10.3%	2.7%
Finance	987,086	1,114,604	1,070,180	1,116,076	1,261,533	1,208,779	1,213,144	\$ 1,194,573	14,206	1.2%	18,571	-1.5%	3.0%
Information Technology	968,933	1,211,792	1,063,071	1,073,605	1,155,848	986,962	842,540	\$ 851,501	135,461	15.9%	(8,960)	1.1%	-1.7%
Human Resources & Safety	510,140	487,990	492,250	490,886	477,791	478,017	491,660	490,739	(12,722)	-2.6%	921	-0.2%	-0.5%
Risk Management	332,412	297,643	518,825	548,514	679,331	679,428	464,130	785,270	(105,842)	-13.5%	(321,140)	69.2%	19.5%

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	Year 2013		2013 Actual vs 2012 Actual		2013 Actual vs 2013 Budget		Average Change 2007-2013
							Budget	Actual	Favorable / (Unfavorable)		Favorable / (Unfavorable)		
									\$ Chg	% Chg	\$ Chg	% Chg	
(001) GENERAL FUND - continued													
Legal	1,388,828	1,502,411	1,424,993	1,404,412	1,511,178	1,407,092	1,427,899	1,249,436	157,656	12.6%	178,463	-12.5%	-1.4%
Legal	999,787	1,056,110	1,016,379	1,098,101	1,218,883	1,186,678	1,176,139	\$ 991,955	194,724	19.6%	184,184	-15.7%	-0.1%
City Clerk	304,615	339,109	297,010	306,311	144,986	133,408	121,760	\$ 124,707	8,701	7.0%	(2,947)	2.4%	-8.4%
Election	84,426	107,192	111,604	-	147,308	87,006	130,000	\$ 132,774	(45,769)	-34.5%	(2,774)	2.1%	8.2%
Community & Economic Development	2,271,928	2,037,050	2,400,933	2,208,234	2,145,108	2,036,213	2,211,450	2,219,754	(183,541)	-8.3%	(8,304)	0.4%	-0.3%
Code Enforcement	155,458	189,709	170,905	239,550	255,437	276,269	286,100	282,706	(6,437)	-2.3%	3,394	-1.2%	11.7%
Planning	847,438	978,445	806,750	747,322	793,082	822,696	695,010	680,926	141,771	20.8%	14,084	-2.0%	-2.8%
Building	1,101,772	688,142	1,176,515	888,501	808,503	535,815	823,400	848,485	(312,671)	-36.9%	(25,085)	3.0%	-3.3%
Economic Development	167,260	180,754	246,764	332,861	288,087	401,433	406,940	\$ 407,637	(6,204)	-1.5%	(697)	0.2%	20.5%
Parks, Recreation & Community Services	1,988,887	2,104,544	2,040,225	2,066,238	2,165,104	2,165,776	1,942,170	1,997,690	168,086	8.4%	(55,520)	2.9%	0.1%
Human Services	484,053	533,975	470,278	512,573	510,489	445,958	390,230	376,008	69,951	18.6%	14,222	-3.6%	-3.2%
Administration	169,836	195,999	206,632	205,359	204,221	209,047	193,160	196,770	12,277	6.2%	(3,610)	1.9%	2.3%
Recreation	306,690	308,288	316,887	316,386	355,653	381,941	312,800	346,398	35,543	10.3%	(33,598)	10.7%	1.8%
Senior Services	177,434	181,190	207,277	201,264	226,560	189,836	206,320	200,651	(10,814)	-5.4%	5,669	-2.7%	1.9%
Parks Facilities	464,847	491,785	464,275	439,314	457,365	489,109	411,970	459,913	29,195	6.3%	(47,943)	11.6%	-0.2%
Fort Steilacoom	386,026	393,307	374,876	391,342	410,815	449,884	427,690	417,950	31,934	7.6%	9,740	-2.3%	1.2%
Police	16,614,861	17,786,315	19,064,039	19,032,395	19,265,013	19,297,759	20,099,063	19,844,706	(546,946)	-2.8%	254,357	-1.3%	2.8%
Command	1,487,939	1,784,945	1,674,804	1,912,891	2,060,187	1,835,726	1,966,590	1,887,065	(51,340)	-2.7%	79,525	-4.0%	3.8%
Jail Service	1,035,193	1,158,126	1,049,715	1,198,375	1,224,888	1,007,157	981,840	883,655	123,502	14.0%	98,185	-10.0%	-2.1%
Dispatch Services/SS911	2,059,920	2,219,340	2,375,705	2,413,447	2,456,743	2,424,764	2,359,074	2,440,224	(15,460)	-0.6%	(81,150)	3.4%	2.6%
Investigations	1,434,731	2,175,696	2,372,211	2,347,695	2,269,674	2,458,584	2,556,300	2,512,500	(53,917)	-2.1%	43,800	-1.7%	10.7%
Patrol	5,936,948	5,786,640	5,991,591	5,897,524	6,327,816	6,586,617	6,909,740	6,553,810	32,807	0.5%	355,930	-5.2%	1.5%
Special Units	966,823	871,709	1,149,469	1,000,568	982,802	970,835	961,790	1,000,039	(29,204)	-2.9%	(38,249)	4.0%	0.5%
SWAT	-	-	60,586	103,957	101,258	102,896	95,830	106,189	(3,293)	-3.1%	(10,359)	10.8%	n/a
Crime Prevention	12,562	1,255,527	1,079,277	897,543	461,566	511,007	976,190	848,470	(337,463)	-39.8%	127,720	-13.1%	950.6%
Contracted Services (Extra Duty, offset by Revenue)	262,490	182,459	563,895	559,088	479,452	479,368	400,000	519,277	(39,910)	-7.7%	(119,277)	29.8%	14.0%
Community Safety Resource Team (CSRT)	-	-	-	314,446	357,680	367,392	366,700	394,263	(26,871)	-6.8%	(27,563)	7.5%	n/a
Training	1,208,003	-	160,885	139,965	192,417	192,524	199,710	179,494	13,029	7.3%	20,216	-10.1%	-12.2%
Traffic Policing	990,120	967,549	1,014,701	947,123	1,085,217	1,076,032	1,228,169	1,183,591	(107,559)	-9.1%	44,578	-3.6%	2.8%
Property Room	24,627	36,000	260,317	252,958	274,835	275,746	281,700	309,188	(33,441)	-10.8%	(27,488)	9.8%	165.1%

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	Year 2013		2013 Actual vs 2012 Actual		2013 Actual vs 2013 Budget		Average Change 2007-2013
							Budget	Actual	Favorable / (Unfavorable)		Favorable / (Unfavorable)		
									\$ Chg	% Chg	\$ Chg	% Chg	
(001) GENERAL FUND - continued													
Reimbursements	215,870	350,656	293,373	176,259	152,513	159,210	35,000	295,434	(136,224)	-46.1%	(260,434)	744.1%	5.3%
Emergency Management	49,840	73,847	69,048	64,453	52,430	48,505	15,300	4,464	44,041	986.6%	10,836	-70.8%	-13.0%
Animal Control	325,044	358,350	308,906	306,555	276,732	293,566	315,130	280,929	12,637	4.5%	34,201	-10.9%	-1.9%
Road & Street/Camera Enforcement	604,752	565,471	639,554	499,549	508,803	507,831	450,000	446,113	61,718	13.8%	3,887	-0.9%	-3.7%
Property Management	830,360	919,553	880,409	906,932	873,542	844,314	946,100	862,862	(18,547)	-2.1%	83,238	-8.8%	0.6%
Fleet Management	108,830	121,598	139,692	115,728	113,647	29,940	4,500	945	28,995	3067.8%	3,555	-79.0%	-14.2%
Facilities Maintenance	357,223	360,734	347,143	414,122	376,856	399,099	314,780	330,341	68,758	20.8%	(15,561)	4.9%	-1.1%
City Hall Facility	136,420	145,498	146,328	153,456	154,601	137,667	131,910	105,536	32,131	30.4%	26,374	-20.0%	-3.2%
Law Enforcement Facilities	227,886	264,662	183,267	123,627	128,438	120,017	273,480	277,217	(157,201)	-56.7%	(3,737)	1.4%	3.1%
Parking Facilities/Light Rail	-	27,061	63,979	100,000	100,000	157,592	221,430	148,822	8,770	5.9%	72,608	-32.8%	n/a
Non-Dept - To Be Categorized	140,548	179,050	393,735	487,277	520,106	586,421	505,170	509,815	76,606	15.0%	(4,645)	0.9%	37.5%
Commuter Trip Reduction	3,294	4,957	-	1,409	3,824	6,422	10,000	3,681	2,741	74.5%	6,319	-63.2%	1.7%
Other (affects many departments)	101,243	135,462	272,724	155,051	189,203	250,232	177,500	185,893	64,340	34.6%	(8,393)	4.7%	11.9%
Liquor/Pollution Control	36,011	38,631	44,012	41,548	40,808	41,496	34,000	34,334	7,163	20.9%	(334)	1.0%	-0.7%
Debt Service	-	-	77,000	289,270	286,270	288,270	283,670	285,908	2,363	0.8%	(2,238)	0.8%	n/a
Interfund Transfers	-	-	-	-	1,075,671	1,069,266	1,064,780	1,064,780	4,486	0.4%	-	0.0%	n/a
Transfer to Fund 101 Street O&M	-	-	-	-	1,041,221	1,032,826	1,029,780	1,029,780	3,046	0.3%	-	0.0%	n/a
Transfer to Fund 102 Street Capital	-	-	-	-	34,450	36,440	35,000	35,000	1,440	4.1%	-	0.0%	n/a
Contributions to Reserve Funds	532,314	863,792	822,819	687,821	777,820	-	920,300	920,300	(920,300)	-100.0%	-	0.0%	10.4%
Contribution to Fund 501 Vehicle & Equip Reserves	532,314	863,792	822,819	687,821	777,820	-	920,300	920,300	(920,300)	-100.0%	-	0.0%	10.4%
Subtotal Operating Expenditures	28,387,366	30,403,016	32,126,434	32,036,323	34,086,852	32,946,994	34,399,556	34,219,863	(1,272,868)	-3.7%	179,693	-0.5%	2.9%
OPERATING INCOME (LOSS)	2,924,455	1,425,693	\$(444,260)	\$(1,920,287)	\$(1,697,386)	\$551,067	\$(271,427)	\$58,955					
<i>OTHER FINANCING SOURCES:</i>													
Contributions/Donations	83,360	43,428	52,673	51,157	61,531	72,034	35,000	39,773	(32,261)	-44.8%	4,773	13.6%	-7.5%
Intergovernmental	-	-	-	-	-	581,260	-	-	(581,260)	-100.0%	-	n/a	n/a
Loan Receipts	-	-	-	-	125,817	-	-	-	-	0.0%	-	n/a	n/a
Proceeds from Sale of Assets/Capital Lease	-	397,930	6,283	-	-	-	-	-	-	0.0%	-	n/a	n/a
Grants	223,922	323,677	220,828	183,412	100,795	177,227	300,000	299,192	121,965	68.8%	(808)	-0.3%	4.8%
Transfer In - Various Grant Funds	-	-	172,827	577,861	24,323	16,025	-	-	(16,025)	-100.0%	-	n/a	n/a
Transfer In - Fund 190 Grant Fund	-	-	(28,741)	-	-	-	-	-	-	0.0%	-	n/a	n/a
Transfer In - Fund 195 Public Safety Grant Fund	-	-	-	-	-	3,000	-	-	(3,000)	-100.0%	-	n/a	n/a
Transfer In - Fund 301 General Governmental CIP	-	-	-	-	-	-	398,392	398,392	398,392	0.0%	-	0.0%	n/a
Transfer in - Fund 311 Sewer CIP	-	-	-	-	2,733	-	-	-	-	0.0%	-	n/a	n/a
Transfer In - Fund 312 Sanitary Sewer Connection CIP	-	-	-	-	-	876	-	-	(876)	-100.0%	-	n/a	n/a
Subtotal Other Financing Sources	\$307,282	\$765,035	\$423,871	\$812,431	\$315,199	\$850,422	\$733,392	\$737,357	\$(113,065)	-13.3%	\$3,965	0.5%	20.0%

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	Year 2013		2013 Actual vs 2012 Actual		2013 Actual vs 2013 Budget		Average Change 2007-2013
							Budget	Actual	Favorable / (Unfavorable)		Favorable / (Unfavorable)		
									\$ Chg	% Chg	\$ Chg	% Chg	
(001) GENERAL FUND - continued													
<i>OTHER FINANCING USES:</i>													
Capital & Other 1-Time	959,319	1,152,612	302,020	379,668	195,364	183,291	1,259,086	1,293,088	(1,109,797)	-85.8%	(34,002)	2.7%	5.0%
Municipal Court	3,625	20,000	7,738	-	-	-	-	34,039	(34,039)	-100.0%	(34,039)	n/a	119.9%
Finance & Administrative Services	374,603	834,561	143,660	251,955	152,067	114,355	1,122,311	999,976	(885,621)	-88.6%	122,335	-10.9%	23.8%
Non-Dept - To Be Categorized	-	-	-	-	-	-	-	36,000	(36,000)	-100.0%	(36,000)	n/a	n/a
Legal/Clerk	-	-	-	2,519	-	-	13,000	7,663	(7,663)	-100.0%	5,337	-41.1%	n/a
Community Development	6,888	-	-	-	-	-	100,000	101,673	(101,673)	-100.0%	(1,673)	1.7%	196.6%
Parks, Recreation & Community Services	150,043	115,115	110,410	100,000	7,900	-	-	79,034	(79,034)	-100.0%	(79,034)	n/a	-6.8%
Police	424,159	182,936	40,212	781	26,669	11,736	23,775	34,703	(22,967)	-66.2%	(10,928)	46.0%	-13.1%
Police-Donated Funds	-	-	-	161	8,728	-	-	-	-	n/a	-	n/a	n/a
Public Works/Property Management	-	-	-	24,251	-	57,200	-	-	57,200	n/a	-	n/a	n/a
Interfund Loans	-	-	-	-	-	127,089	-	-	127,089	n/a	-	n/a	n/a
Interfund Loans	-	-	-	-	-	127,089	-	-	127,089	n/a	-	n/a	n/a
Interfund Transfers	968,790	330,000	3,112,235	230,038	165,000	30,739	55,826	8,179	22,560	275.8%	47,647	-85.3%	-14.2%
Transfer Out - Fund 102 Street Capital	-	-	307,000	-	-	-	3,826	3,826	(3,826)	-100.0%	-	0.0%	n/a
Transfer Out - Fund 105 Propert Abatement	250,000	-	-	-	-	-	-	-	-	n/a	-	n/a	-14.3%
Transfer Out - Fund 106 Public Art	-	-	-	-	-	-	2,000	2,000	(2,000)	-100.0%	-	0.0%	n/a
Transfer Out - Fund 180 Narcotics Seizure	5,000	-	-	-	-	-	-	-	-	n/a	-	n/a	-14.3%
Transfer Out - Fund 182 Federal Seizure	-	-	-	80,038	-	-	-	-	-	n/a	-	n/a	n/a
Transfer Out - Fund 190 Grants	138,790	-	-	-	-	-	-	-	-	n/a	-	n/a	-14.3%
Transfer Out - Fund 192 OEA Grant	-	-	-	-	-	-	50,000	-	-	n/a	50,000	-100.0%	n/a
Transfer Out - Fund 195 Police Grants	-	-	-	-	-	-	-	2,353	(2,353)	-100.0%	(2,353)	n/a	n/a
Transfer Out - Fund 203 Police Facility Debt Svc	-	-	141,185	-	-	-	-	-	-	n/a	-	n/a	n/a
Transfer Out - Fund 301 General Govt'l CIP	550,000	125,000	2,550,000	150,000	50,000	-	-	-	-	n/a	-	n/a	-14.3%
Transfer Out - Fund 401 Surface Water Mgmt	-	-	12,049	-	-	22,065	-	-	22,065	n/a	-	n/a	n/a
Transfer Out - Fund 501 Fleet & Equip Reserves	-	-	-	-	-	8,674	-	-	8,674	n/a	-	n/a	n/a
Transfer Out - Fund 502 City Hall Reserves	25,000	205,000	102,000	-	115,000	-	-	-	-	n/a	-	n/a	-14.3%
Contingency	-	-	-	-	-	-	25,000	-	-	n/a	25,000	-100.0%	n/a
Contingency	-	-	-	-	-	-	25,000	\$ -	-	n/a	25,000	-100.0%	n/a
Subtotal Other Financing Uses	\$ 1,928,109	\$ 1,482,612	\$ 3,414,255	\$ 609,706	\$ 360,364	\$ 341,119	\$ 1,339,912	\$ 1,301,267	\$ (960,148)	-73.8%	\$ 38,645	-2.9%	-4.6%
Total Revenues and Other Sources	\$ 31,619,102	\$ 32,593,745	\$ 32,106,045	\$ 30,928,466	\$ 32,704,666	\$ 34,348,483	\$ 34,861,521	\$ 35,016,175	\$ (667,692)	-1.9%	\$ 154,654	0.4%	1.5%
Total Expenditures and other Uses	\$ 30,315,475	\$ 31,885,629	\$ 35,540,688	\$ 32,646,028	\$ 34,447,216	\$ 33,288,113	\$ 35,739,468	\$ 35,521,130	\$ (2,233,016)	-77.5%	\$ 218,338	-0.6%	2.5%
Beginning Fund Balance:	\$ 6,439,462	\$ 7,741,877	\$ 8,449,693	\$ 5,015,050	\$ 3,297,488	\$ 1,554,938	\$ 2,615,308	\$ 2,615,308	\$ 1,060,370	68.2%	\$ -	0.0%	-8.5%
Ending Fund Balance:	\$ 7,743,089	\$ 8,449,994	\$ 5,015,050	\$ 3,297,488	\$ 1,554,938	\$ 2,615,308	\$ 1,737,361	\$ 2,110,353	\$ (504,954)	-19.3%	\$ 372,992	21.5%	-10.4%
Ending Fund Balance as a % of Operating Revenues	24.7%	26.5%	15.8%	10.9%	4.8%	7.8%	5.1%	6.2%					
Reserve - Total Target 12% of Operating Revenues:	\$ 3,757,418	\$ 3,819,445	\$ 3,801,861	\$ 3,613,924	\$ 3,886,736	\$ 4,019,767	\$ 4,095,375	\$ 4,113,458					
2% Contingency Reserves	\$ 626,236	\$ 636,574	\$ 633,643	\$ 602,321	\$ 647,789	\$ 669,961	\$ 682,563	\$ 685,576					
5% General Fund Reserves	\$ 1,565,591	\$ 1,591,435	\$ 1,584,109	\$ 1,505,802	\$ 1,619,473	\$ 1,674,903	\$ 1,706,406	\$ 1,713,941					
5% Strategic Reserves	\$ 1,565,591	\$ 1,591,435	\$ 1,584,109	\$ 1,505,802	\$ 1,619,473	\$ 1,674,903	\$ 1,706,406	\$ 1,713,941					
Unreserved / (12% Target Reserves Shortfall):	\$ 3,985,671	\$ 4,630,549	\$ 1,213,189	\$ (316,437)	\$ (2,331,798)	\$ (1,404,460)	\$ (2,358,014)	\$ (2,003,105)					

	2007	2008	2009	2010	2011	2012	Year 2013	
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual
FUND 101 STREET OPERATIONS & MAINTENANCE								
<i>REVENUES:</i>								
Utility Tax	756,189	736,481	754,880	680,143	-	-	-	-
Tacoma Power	264,939	235,000	246,337	252,545	-	-	-	-
Permits	116,280	41,670	70,486	73,020	48,486	99,092	48,500	60,733
Engineering Review Fees	831	825	1,600	200	850	3,400	1,000	300
Motor Vehicle Fuel Tax	1,033,148	925,801	926,995	894,867	860,093	843,743	790,000	858,750
Interest Earnings	135,942	59,811	7,214	3,152	283	28	100	5
Transfer In From General Fund	-	-	-	-	1,041,221	1,032,826	1,029,780	1,029,780
Subtotal Operating Revenues	\$ 2,307,329	\$ 1,999,588	\$ 2,007,512	\$ 1,903,927	\$ 1,950,933	\$ 1,979,089	\$ 1,869,380	\$ 1,949,568
<i>EXPENDITURES:</i>								
Emergency Services	17,865	-	-	-	-	-	-	-
Street Lighting	448,777	481,657	492,642	451,591	445,851	450,903	454,400	491,047
Traffic Control Devices	453,221	605,919	488,366	492,992	542,803	493,295	458,730	569,775
Snow & Ice Response	73,926	143,329	30,099	66,459	29,896	82,009	15,850	38,209
Road & Street Preservation	2,204,604	1,211,592	1,819,132	924,135	1,049,616	1,110,566	1,248,961	1,059,286
Transfer Out - Fund 001 General Admin Support	27,000	28,080	28,080	28,360	-	-	28,360	28,360
Contribution to Fleet & Equipment Reserves	13,450	16,187	56,522	116,101	100,000	-	100	100
Subtotal Operating Expenditures	\$ 3,238,843	\$ 2,486,763	\$ 2,914,841	\$ 2,079,639	\$ 2,168,166	\$ 2,136,773	\$ 2,206,401	\$ 2,186,777
OPERATING INCOME (LOSS)	\$ (931,514)	\$ (487,176)	\$ (907,328)	\$ (175,711)	\$ (217,233)	\$ (157,684)	\$ (337,021)	\$ (237,209)
<i>OTHER FINANCING SOURCES:</i>								
Grants	12,526	65,377	707,672	-	9,117	30,471	-	-
Donations/Contributions	-	16,450	20,745	-	-	-	-	-
Proceeds from Sale of Assets/Capital Lease	-	26,729	47,369	-	67,057	70,600	25,000	93,944
Judgments, Settlements/Miscellaneous	28,648	15,010	1,728	1,620	10,186	10,924	271,120	14,341
Transfer In - Fund 002 Street Capital	-	-	5,000	-	-	134,552	56,000	56,000
Transfer In - Fund 401 Surface Water Mgmt	12,263	-	47,173	-	11,379	6,325	-	-
Subtotal Other Financing Sources	\$ 53,437	\$ 123,566	\$ 829,687	\$ 1,620	\$ 97,739	\$ 252,872	\$ 352,120	\$ 164,286
<i>OTHER FINANCING USES:</i>								
Grants	12,526	65,377	707,672	-	9,117	30,471	(1)	-
Building, Vehicles, Equipment	37,611	6,174	114,690	35,885	82,767	6,432	100	-
Construction - Traffic Control	-	-	74,080	99,820	18,214	42,779	15,000	-
Subtotal Other Financing Uses	\$ 50,138	\$ 71,551	\$ 896,442	\$ 135,705	\$ 110,098	\$ 79,682	\$ 15,099	\$ -
Total Revenues and Other Sources	\$ 2,360,766	\$ 2,123,154	\$ 2,837,200	\$ 1,905,547	\$ 2,048,672	\$ 2,231,961	\$ 2,221,500	\$ 2,113,854
Total Expenditures and other Uses	\$ 3,288,981	\$ 2,558,314	\$ 3,811,283	\$ 2,215,343	\$ 2,278,264	\$ 2,216,455	\$ 2,221,500	\$ 2,186,777
Beginning Fund Balance:	\$ 3,017,233	\$ 2,089,019	\$ 1,653,858	\$ 679,775	\$ 369,978	\$ 140,386	\$ 155,892	\$ 155,892
Ending Fund Balance:	\$ 2,089,019	\$ 1,653,858	\$ 679,775	\$ 369,978	\$ 140,386	\$ 155,892	\$ 155,892	\$ 82,969

	2007	2008	2009	2010	2011	2012	Year 2013	
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual
FUND 102 STREET CAPITAL								
<i>REVENUES:</i>								
Utility Tax	63,961	59,000	61,950	62,570	-	-	-	-
Real Estate Excise Tax	1,816,821	1,001,260	997,645	631,619	561,659	621,821	600,000	1,151,297
Solid Waste Recycling Licenses & Permits	600	3,400	6,700	2,300	100	-	-	1,600
Tacoma Power	186,700	125,000	135,237	139,226	-	-	-	-
Motor Vehicle Fuel Tax	387,963	389,847	369,502	372,861	351,306	344,627	335,000	350,757
City Assistance	81,059	-	-	-	-	-	-	-
Intergovernmental	184,171	676,851	137,824	679,622	354	-	-	-
Engineering Services	-	-	-	-	-	-	-	9,144
Interest Earnings	184,239	102,499	14,492	9,868	442	83	-	139
Grants	2,759,323	840,246	1,140,951	4,452,055	2,620,519	6,401,471	5,960,800	2,891,751
Donations/Contributions	184,928	32,427	33,662	111,344	31,267	161,446	-	234,253
Proceeds from Sale of Assets/Capital Lease	101,501	750	-	750	-	52,886	-	1,500
Judgments, Settlements/Miscellaneous	4,901	217	3,251	264	-	-	100,000	15
Transfer In From 001 General Fund	-	-	307,000	-	34,450	36,440	35,000	38,826
Transfer In - Fund 190 Grant	-	-	-	-	2,059	-	-	-
Transfer In - Fund 401 Surface Water Mgmt	348,632	481,950	479,669	1,611,330	395,949	704,882	460,000	108,004
Total Revenue	\$ 6,304,800	\$ 3,713,446	\$ 3,687,883	\$ 8,073,808	\$ 3,998,104	\$ 8,323,657	\$ 7,490,800	\$ 4,787,286
<i>EXPENDITURES:</i>								
Capital Projects	5,522,398	5,062,777	4,813,002	8,554,433	3,993,890	8,286,000	7,159,310	4,253,248
Vehicle and Equipment	-	21,906	74,398	66,898	-	-	-	-
Transfer Out - Fund 001 General Admin Support	157,000	163,280	163,280	122,460	-	-	-	-
Transfer Out - Fund 001 General Fund	-	-	-	40,820	-	-	-	-
Transfer Out - Fund 101 Street O&M	-	-	5,000	-	-	134,552	56,000	56,000
Transfer Out - Fund 351 LID Capital	108,103	-	-	-	-	-	-	-
Transfer Out - Fund 401 Surface Water Mgmt	-	-	-	38,500	-	-	300,000	300,000
Total Expenditures	\$ 5,787,501	\$ 5,247,963	\$ 5,055,680	\$ 8,823,112	\$ 3,993,890	\$ 8,420,553	\$ 7,515,310	\$ 4,609,248
Beginning Fund Balance:	\$ 3,890,086	\$ 4,407,385	\$ 2,872,868	\$ 1,505,070	\$ 755,767	\$ 759,981	\$ 663,085	\$ 663,085
Ending Fund Balance:	\$ 4,407,385	\$ 2,872,868	1,505,070	755,767	759,981	663,085	638,575	841,124

	2007	2008	2009	2010	2011	2012	Year 2013	
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual
FUND 104 HOTEL/MOTEL LODGING TAX								
<i>REVENUES:</i>								
Special Hotel/Motel Lodging Tax	298,997	431,145	344,044	400,243	375,170	341,154	315,000	383,578
Transient Rental income Tax	82,990	156,789	137,617	160,098	150,069	145,555	115,000	153,431
Interest Earnings	32,059	18,740	4,796	1,936	2,145	1,074	-	1,093
Total Revenues	\$ 414,047	\$ 606,674	\$ 486,457	\$ 562,277	\$ 527,383	\$ 487,782	\$ 430,000	\$ 538,102
<i>EXPENDITURES:</i>								
Administration	-	-	64,344	33,122	30,381	35,877	33,220	34,359
Lodging Tax Programs	359,770	374,133	441,747	404,674	476,715	476,653	464,500	506,186
Transfer Out - Fund 190 Grant	-	-	149,450	-	-	-	-	-
Total Expenditures	\$ 359,770	\$ 374,133	\$ 655,542	\$ 437,796	\$ 507,096	\$ 512,530	\$ 497,720	\$ 540,545
Beginning Fund Balance:	\$ 700,063	\$ 754,340	\$ 986,881	\$ 817,795	\$ 942,277	\$ 962,564	\$ 937,817	\$ 937,817
Ending Fund Balance:	\$ 754,340	\$ 986,881	\$ 817,795	\$ 942,277	\$ 962,564	\$ 937,817	\$ 870,097	\$ 935,374
FUND 105 PROPERTY ABATEMENT								
<i>REVENUES:</i>								
Abatement Charges	39,598	28,078	25,198	119,774	52,723	95,069	50,000	-
Interest Earnings	2,640	5,482	788	5,949	3,236	1,497	-	146
Transfer In - Fund 001 General	250,000	-	-	-	-	-	-	-
Total Revenues	\$ 292,238	\$ 33,561	\$ 25,985	\$ 125,723	\$ 55,959	\$ 96,566	\$ 50,000	\$ 146
<i>EXPENDITURES:</i>								
Abatement	72,190	76,488	93,282	15,005	68,025	50,114	85,000	16,902
Total Expenditures	\$ 72,190	\$ 76,488	\$ 93,282	\$ 15,005	\$ 68,025	\$ 50,114	\$ 85,000	\$ 16,902
Beginning Fund Balance:	\$ -	\$ 220,048	\$ 177,120	\$ 109,823	\$ 220,541	\$ 208,475	\$ 254,927	\$ 254,927
Ending Fund Balance:	\$ 220,048	\$ 177,120	\$ 109,823	\$ 220,541	\$ 208,475	\$ 254,927	\$ 219,927	\$ 238,171
FUND 106 PUBLIC ART								
<i>REVENUES:</i>								
Interest Earnings	-	-	-	-	-	-	-	1
Facilities Rental	-	-	-	-	-	-	5,000	10,000
Transfer In - Fund 001 General	-	-	-	-	-	-	2,000	2,000
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 12,001
<i>EXPENDITURES:</i>								
Public Art	-	-	-	-	-	-	2,000	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 12,001

	2007	2008	2009	2010	2011	2012	Year 2013	
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual
FUND 180 NARCOTICS SEIZURE								
<i>REVENUES:</i>								
Share of Forfeited Property	1,441,550	-	-	-	-	21,942	15,000	30,745
John School	4,200	4,200	-	-	-	-	-	-
Restitution/Settlements	(6,811)	49,824	3,645	-	(2,468)	117,419	-	-
Interest Earnings	-	4,365	1,974	845	1,395	858	1,660	844
Interfund Rent	-	-	-	42,000	42,000	42,000	42,000	3,500
Forfeitures	319,447	372,312	293,998	55,686	264,623	110,866	147,000	110,664
Proceeds From Sale of Land	-	-	-	-	-	-	-	514,181
Transfer In - Fund 001 General	5,000	-	-	-	-	-	-	-
Total Revenues	\$ 1,763,386	\$ 430,700	\$ 299,618	\$ 98,531	\$ 305,551	\$ 293,085	\$ 205,660	\$ 659,935
<i>EXPENDITURES:</i>								
Investigations	195,215	752,141	127,785	117,315	128,496	151,650	380,000	165,290
Interfund Loan Interest	-	-	-	-	-	1,070	10,000	-
Capital Purchases	-	14,591	-	-	-	-	-	124,268
Transfer Out - Fund 181 Felony Seizures	-	-	242,913	201,460	-	-	-	-
Transfer Out - Fund 301 General Govt CIP	-	1,000,000	-	-	-	-	-	-
Total Expenditures	\$ 195,215	\$ 1,766,731	\$ 370,698	\$ 318,775	\$ 128,496	\$ 152,720	\$ 390,000	\$ 289,558
Beginning Fund Balance:	\$ 149,561	\$ 1,717,733	\$ 381,702	\$ 310,621	\$ 90,377	\$ 267,432	\$ 407,797	\$ 407,797
Ending Fund Balance:	\$ 1,717,733	\$ 381,702	\$ 310,622	\$ 90,377	\$ 267,432	\$ 407,797	\$ 223,457	\$ 778,174
FUND 181 FELONY SEIZURE								
<i>REVENUES:</i>								
John School	-	-	150	700	-	-	-	-
Interest Earnings	-	-	496	447	290	124	200	117
Forfeitures	-	-	(1,976)	8,380	-	4,419	-	4,250
Transfer In From Fund 180 Narcotics Seizure	-	-	242,913	201,460	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 241,582	\$ 210,988	\$ 290	\$ 4,544	\$ 200	\$ 4,367
<i>EXPENDITURES:</i>								
Investigations	-	-	12,475	7,370	13,186	10,620	58,450	9,166
Capital Purchases	-	-	258,183	-	-	-	-	49,108
Total Expenditures	\$ -	\$ -	\$ 270,659	\$ 7,370	\$ 13,186	\$ 10,620	\$ 58,450	\$ 58,274
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ (29,076)	\$ 174,541	\$ 161,645	\$ 155,569	\$ 155,569
Ending Fund Balance:	\$ -	\$ -	\$ (29,076)	\$ 174,542	\$ 161,645	\$ 155,569	\$ 97,319	\$ 101,662

	2007	2008	2009	2010	2011	2012	Year 2013	
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual
FUND 182 FEDERAL SEIZURE								
<i>REVENUES:</i>								
Share of Forfeited Property	-	-	-	8,469	76,711	-	-	6,260
Interest Earnings	-	-	-	50	162	82	-	24
Transfer In - Fund 001 General	-	-	-	80,038	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 88,557	\$ 76,873	\$ 82	\$ -	\$ 6,284
<i>EXPENDITURES:</i>								
Crime Prevention	-	-	-	-	35,781	23,316	45,871	11,915
Transfer Out - Fund	-	-	-	-	-	33,160	-	-
Transfer Out - Fund	-	-	-	-	-	27,384	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 35,781	\$ 83,859	\$ 45,871	\$ 11,915
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ 88,557	\$ 129,649	\$ 45,871	\$ 45,871
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ 88,557	\$ 129,649	\$ 45,871	\$ -	\$ 40,240
FUND 190 GRANTS								
<i>REVENUES:</i>								
Grants	1,243,314	1,384,521	1,598,555	1,189,732	1,204,098	955,382	3,408,850	841,130
Home Program	-	301,616	9,595	-	555,432	-	228,910	-
Interest Earnings	11,965	9,097	268	-	2,212	2,401	-	565
Miscellaneous Revenue	2	-	-	-	11	-	-	120
Loan Proceeds-CDBG Major Repair	-	-	-	388	-	-	-	-
Transfer In - Fund 001 General	138,790	13,146	-	-	-	-	-	-
Transfer In - Fund 301 General Govt CIP	-	-	334,308	-	-	-	-	-
Transfer In - Fund 104 Hotel/Motel Tax	-	-	149,450	-	-	-	-	-
Total Revenues	\$ 1,394,071	\$ 1,708,380	\$ 2,092,176	\$ 1,190,120	\$ 1,761,753	\$ 957,783	\$ 3,637,760	\$ 841,815
<i>EXPENDITURES:</i>								
Grants	1,311,778	1,851,078	1,860,985	1,157,300	1,295,972	947,058	1,783,590	850,269
Transfer Out - Fund 001 General	-	-	(28,741)	-	-	-	-	-
Transfer Out - Fund 102 Street Capital	-	-	-	-	2,059	-	-	-
Transfer Out - Fund 311 Sewer Capital	-	-	-	13,477	242,604	-	-	-
Transfer Out - Fund 401 Surface Water Mgmt	-	-	-	12,792	198,671	4,834	-	-
Total Expenditures	\$ 1,311,778	\$ 1,851,078	\$ 1,832,244	\$ 1,183,569	\$ 1,739,306	\$ 951,892	\$ 1,783,590	\$ 850,269
Beginning Fund Balance:	\$ 615,305	\$ 697,599	\$ 554,901	\$ 814,833	\$ 821,384	\$ 843,831	\$ 849,722	\$ 849,722
Ending Fund Balance:	\$ 697,599	\$ 554,901	\$ 814,833	\$ 821,384	\$ 843,831	\$ 849,722	\$ 2,703,892	\$ 841,268

	2007	2008	2009	2010	2011	2012	Year 2013	
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual
FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM								
<i>REVENUES:</i>								
Grant-NSP 1	-	-	-	345,240	293,609	152,542	193,228	34,679
Grant-NSP 3	-	-	-	-	331,234	130,527	176,670	165,095
Abatement Charges	-	-	-	-	-	-	32,718	-
Abatement Interest	-	-	-	-	13,561	855	1,568	-
Total Revenues	\$ -	\$ -	\$ -	\$ 345,240	\$ 638,403	\$ 283,924	\$ 404,184	\$ 199,774
<i>EXPENDITURES:</i>								
Grant-NSP 1	-	-	-	345,239	139,471	149,751	225,946	34,679
Grant-NSP 3	-	-	-	-	331,234	132,096	176,670	163,526
Total Expenditures	\$ -	\$ -	\$ -	\$ 345,239	\$ 470,705	\$ 281,848	\$ 402,616	\$ 198,205
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 167,699	\$ 169,776	\$ 169,776
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ 1	\$ 167,699	\$ 169,776	\$ 171,344	\$ 171,345
FUND 192 OFFICE OF ECONOMIC ADJUSTMENT								
<i>REVENUES:</i>								
Grants	-	-	303,027	1,219,197	176,249	294,834	189,375	189,961
Partner Participation	-	-	-	-	32,500	32,500	30,000	30,000
Total Revenues	\$ -	\$ -	\$ 303,027	\$ 1,219,197	\$ 208,749	\$ 327,334	\$ 219,375	\$ 219,961
<i>EXPENDITURES:</i>								
Grants	-	-	278,165	1,219,198	193,991	309,574	239,375	223,826
Transfer To Fund 001 General	-	-	24,862	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 303,027	\$ 1,219,198	\$ 193,991	\$ 309,574	\$ 239,375	\$ 223,826
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ (0)	\$ (1)	\$ 14,757	\$ 32,517	\$ 32,517
Ending Fund Balance:	\$ -	\$ -	\$ (0)	\$ (1)	\$ 14,757	\$ 32,517	\$ 12,517	\$ 28,652
FUND 193 POLICE AMERICAN REINVESTMENT RECOVERY ACT (ARRA) GRANT								
<i>REVENUES:</i>								
Grants	-	-	139,053	540,183	315,778	418,911	8,300	-
Total Revenues	\$ -	\$ -	\$ 139,053	\$ 540,183	\$ 315,778	\$ 418,911	\$ 8,300	\$ -
<i>EXPENDITURES:</i>								
Grants	-	-	39,032	57,303	315,377	402,886	8,000	-
Transfer Out - Fund 001 General	-	-	105,013	478,290	-	16,025	-	0
Total Expenditures	\$ -	\$ -	\$ 144,044	\$ 535,593	\$ 315,377	\$ 418,911	\$ 8,000	\$ 0
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ (4,991)	\$ (401)	\$ 0	\$ -	\$ 0
Ending Fund Balance:	\$ -	\$ -	\$ (4,991)	\$ (401)	\$ 0	\$ 0	\$ 300	\$ 0

	2007	2008	2009	2010	2011	2012	Year 2013	
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual
FUND 195 PUBLIC SAFETY GRANTS								
<i>REVENUES:</i>								
Grants	-	-	225,368	487,356	522,304	458,874	955,972	384,752
Transfer In - Fund 001 General	-	-	-	-	-	-	-	2,353
Total Revenues	\$ -	\$ -	\$ 225,368	\$ 487,356	\$ 522,304	\$ 458,874	\$ 955,972	\$ 387,105
<i>EXPENDITURES:</i>								
Grants	-	-	178,180	362,449	525,258	455,874	952,332	389,399
Transfer Out - Fund 001 General	-	-	42,952	99,571	24,323	3,000	-	-
Total Expenditures	\$ -	\$ -	\$ 221,132	\$ 462,020	\$ 549,581	\$ 458,874	\$ 952,332	\$ 389,399
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ 4,235	\$ 29,571	\$ 2,294	\$ 2,294	\$ 2,294
Ending Fund Balance:	\$ -	\$ -	\$ 4,235	\$ 29,571	\$ 2,294	\$ 2,294	\$ 5,934	\$ -
FUND 201 59TH STREET DEBT SERVICE								
<i>REVENUES:</i>								
Local Sales & Use Tax	77,000	77,000	-	-	-	-	-	-
Total Revenues	\$ 77,000	\$ 77,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>EXPENDITURES:</i>								
Principal & Interest	77,000	77,000	-	-	-	-	-	-
Total Expenditures	\$ 77,000	\$ 77,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE								
<i>REVENUES:</i>								
Interest	-	-	1,646	278	125	52	-	34
Assessments	332,069	391,575	777,533	322,786	313,304	303,823	298,220	294,341
Transfer In From Fund 351 LID Capital	-	24,758	-	-	-	-	-	-
Total Revenues	\$ 332,069	\$ 416,334	\$ 779,179	\$ 323,064	\$ 313,429	\$ 303,875	\$ 298,220	\$ 294,375
<i>EXPENDITURES:</i>								
Principal & Interest - Combined LID 1101/1103	185,016	266,944	661,163	273,629	225,764	214,459	213,296	213,296
Principal & Interest - LID 1108	146,226	98,785	96,013	93,241	115,019	87,697	84,924	84,925
Total Expenditures	\$ 331,242	\$ 365,729	\$ 757,175	\$ 366,870	\$ 340,783	\$ 302,156	\$ 298,220	\$ 298,221
Beginning Fund Balance:	\$ -	\$ 828	\$ 51,433	\$ 73,436	\$ 29,630	\$ 2,276	\$ 3,995	\$ 3,995
Ending Fund Balance:	\$ 828	\$ 51,433	\$ 73,436	\$ 29,630	\$ 2,276	\$ 3,995	\$ 3,995	\$ 149

	2007	2008	2009	2010	2011	2012	Year 2013	
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual
FUND 203 POLICE FACILITY DEBT SERVICE								
<i>REVENUES:</i>								
Interest Earnings	-	-	279	-	-	-	-	-
Transfer In From Fund 001 General	-	-	141,185	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 141,464	\$ -	\$ -	\$ -	\$ -	\$ -
<i>EXPENDITURES:</i>								
Principal & Interest -	-	-	141,464	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 141,464	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
FUND 204 SEWER PROJECT DEBT SERVICE								
<i>REVENUES:</i>								
Sewer Charges	349,910	359,307	376,081	435,027	500,489	555,947	540,000	616,257
Interest Earnings	5,588	8,393	2,609	1,751	1,976	2,170	-	4,293
Sanitary Side Sewer Connection Home Loan Repayment	-	-	-	-	-	2,403	-	19,234
Total Revenues	\$ 355,498	\$ 367,700	\$ 378,690	\$ 436,778	\$ 502,465	\$ 560,520	\$ 540,000	\$ 639,784
<i>EXPENDITURES:</i>								
Principal & Interest	50,510	259,952	92,176	248,389	408,902	462,533	460,743	460,725
Transfer To Fund 311 Sewer Capital	-	-	-	-	-	750,000	-	-
Total Expenditures	\$ 50,510	\$ 259,952	\$ 92,176	\$ 248,389	\$ 408,902	\$ 1,212,533	\$ 460,743	\$ 460,725
Beginning Fund Balance:	\$ -	\$ 304,988	\$ 412,736	\$ 699,250	\$ 887,639	\$ 981,203	\$ 329,191	\$ 329,191
Ending Fund Balance:	\$ 304,988	\$ 412,736	\$ 699,250	\$ 887,639	\$ 981,203	\$ 329,191	\$ 408,448	\$ 508,250
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE								
<i>REVENUES:</i>								
Interest Earnings	9,324	7,215	1,883	915	670	307	-	1,075
Transfer In From Fund 351 LID Capital	-	88,000	-	-	-	-	-	-
Total Revenues	\$ 9,324	\$ 95,215	\$ 1,883	\$ 915	\$ 670	\$ 307	\$ -	\$ 1,075
<i>EXPENDITURES:</i>								
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance:	\$ 282,470	\$ 291,794	\$ 387,009	\$ 388,892	\$ 389,807	\$ 390,476	\$ 390,783	\$ 390,783
Ending Fund Balance:	\$ 291,794	\$ 387,009	\$ 388,892	\$ 389,807	\$ 390,476	\$ 390,783	\$ 390,783	\$ 391,858

	2007	2008	2009	2010	2011	2012	Year 2013	
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual
FUND 301 GENERAL GOVERNMENT CAPITAL								
<i>REVENUES:</i>								
Grants	-	543,125	-	-	-	-	-	-
Intergovernmental-Fort Steilacoom Park	21,645	28,355	-	-	-	-	-	-
Interest Earnings	305,326	169,536	(601)	2,794	488	322	-	276
Contributions/Donations	-	-	-	5,000	100,000	-	-	-
GO Bond Proceeds	-	-	2,742,361	-	-	-	-	-
Transfer In From Fund 001 General	550,000	125,000	2,550,000	150,000	50,000	-	-	-
Transfer In From Fund 180 Narcotics Seizure	-	1,000,000	-	-	-	-	-	-
Total Revenues	\$ 876,971	\$ 1,866,016	\$ 5,291,760	\$ 157,794	\$ 150,488	\$ 322	\$ -	\$ 276
<i>EXPENDITURES:</i>								
Capital	923,447	9,058,092	4,172,124	269,094	31,721	-	-	-
Transfer to Fund 001 General Fund	-	-	-	-	-	-	398,392	398,392
Transfer To Fund 190	-	-	334,308	-	-	-	-	-
Transfer To Fund 311	2,049,890	-	-	-	-	-	-	-
Transfer To Fund 502 City Hall Services	-	-	-	115,000	-	-	-	-
Total Expenditures	\$ 2,973,337	\$ 9,058,092	\$ 4,506,432	\$ 384,094	\$ 31,721	\$ -	\$ 398,392	\$ 398,392
Beginning Fund Balance:	\$ 9,008,716	\$ 6,912,351	\$ (279,725)	\$ 505,602	\$ 279,303	\$ 398,070	\$ 398,392	\$ 398,392
Ending Fund Balance:	\$ 6,912,351	\$ (279,725)	\$ 505,602	\$ 279,303	\$ 398,070	\$ 398,392	\$ -	\$ 276
FUND 311 SEWER CAPITAL PROJECT								
<i>REVENUES:</i>								
Grants	-	-	741,551	1,656,811	672,769	-	-	-
Charges for Services & Fees	-	-	58,125	-	-	-	-	-
Interest Earnings	126,012	56,068	8,875	2,574	111	335	-	153
Contributions/Donations	-	-	227,441	12,060	44,160	21,514	-	-
Public Works Trust Fund Loan	-	-	2,500,000	2,078,000	1,262,000	-	235,580	-
Transfer In From Fund 190 Grants	-	-	-	13,477	242,604	-	-	-
Transfer In From Fund 301 General Gov't CIP	2,049,890	-	-	-	-	-	-	-
Transfer In From Fund 401 Surface Water Mgmt	-	-	134,594	-	194,300	-	-	-
Transfer In From Fund 204 Sewer Project Debt	-	-	-	-	-	750,000	-	-
Total Revenues	\$ 2,175,902	\$ 56,068	\$ 3,670,587	\$ 3,762,921	\$ 2,415,945	\$ 771,849	\$ 235,580	\$ 153
<i>EXPENDITURES:</i>								
Capital	161,661	514,449	3,400,812	5,552,073	2,417,988	613,553	234,610	63,947
Transfer To Fund 001 General	-	-	-	-	2,733	-	-	-
Total Expenditures	\$ 161,661	\$ 514,449	\$ 3,400,812	\$ 5,552,073	\$ 2,420,721	\$ 613,553	\$ 234,610	\$ 63,947
Beginning Fund Balance:	\$ -	\$ 2,014,240	\$ 1,555,859	\$ 1,825,634	\$ 36,483	\$ 31,706	\$ 190,002	\$ 190,002
Ending Fund Balance:	\$ 2,014,240	\$ 1,555,859	\$ 1,825,634	\$ 36,483	\$ 31,706	\$ 190,002	\$ 190,972	\$ 126,208

	2007	2008	2009	2010	2011	2012	Year 2013		
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual	
FUND 401 SURFACE WATER MANAGEMENT							WORK IN PROGRESS FOR YEARS 2007 THROUGH 2012		
<i>REVENUES:</i>									
Charges for Services & Fees							2,702,500	2,720,766	
Interest Earnings							20,000	24,555	
Subtotal Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,722,500	\$ 2,745,321	
<i>EXPENDITURES:</i>									
Geographical Information Services							-	26,562	
Storm Drainage							2,463,110	1,712,252	
Transfer to Fund 001 General Admin Support							269,700	269,700	
Contribution to Fleet & Equipment Reserves							17,750	17,750	
Subtotal Operating Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,750,560	\$ 2,026,264	
OPERATING INCOME (LOSS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,060)	\$ 719,057	
<i>OTHER FINANCING SOURCES:</i>									
Grants							1,070,000	913,296	
Contributions/Donations							-	-	
Judgments, Settlements/Miscellaneous							315,000	320	
Interfund Loan Interest							-	-	
Interfund Loan Repay-Fund 001 General							-	-	
Proceeds from Sale of Assets/Capital Lease							-	-	
Transfer In From Fund 001 General							-	-	
Transfer In From Fund 102 Street Capital							300,000	300,000	
Transfer In From Fund 190 Grant							-	-	
Subtotal Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,685,000	\$ 1,213,617	
<i>OTHER FINANCING USES:</i>									
Interfund Loan							-	-	
Capital							3,028,200	2,293,616	
Transfer To Fund 101 Street O&M							-	-	
Transfer To Fund 102 Street Capital							460,000	108,004	
Transfer To Fund 311 Sewer Capital							-	-	
Subtotal Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,488,200	\$ 2,401,620	
Total Revenues and Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,407,500	\$ 3,958,937	
Total Expenditures and other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,238,760	\$ 4,427,884	
Beginning Fund Balance:							\$ 6,736,556	\$ 6,736,556	
Ending Fund Balance:							\$ 4,905,296	\$ 6,267,610	

	2007	2008	2009	2010	2011	2012	Year 2013		
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Actual	
FUND 501 VEHICLE & EQUIPMENT RESERVE							WORK IN PROGRESS FOR YEARS 2007 THROUGH 2012		
<i>REVENUES:</i>									
Replacement Reserves Collections							1,098,970	938,150	
Interest Earnings							-	15,576	
Insurance Recovery							30,000	76,781	
Interfund Loan Payment & Interest							-	-	
Proceeds From Sale of Assets							20,000	17,213	
Transfer In From Fund 001 General							-	-	
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,148,970	\$ 1,047,720	
<i>EXPENDITURES:</i>									
Maintenance & Operations							-	28	
Interfund Loan to General Fund							-	-	
Capital Purchases							675,000	672,917	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 675,000	\$ 672,945	
Beginning Fund Balance:							\$ 4,718,971	\$ 4,718,971	
Ending Fund Balance:							\$ 5,192,941	\$ 5,093,746	
FUND 502 CITY HALL FACILITY SERVICES & RESERVE									
<i>REVENUES:</i>									
Interest Earnings	5,012	749	1,116	1,704	1,070	878	-	722	
Transfer In From Fund 001 General	25,000	205,000	102,000	-	115,000	-	-	-	
Transfer In From Fund 301 General Govt CIP	-	-	-	115,000	-	-	-	-	
Total Revenues	\$ 30,012	\$ 205,749	\$ 103,116	\$ 116,704	\$ 116,070	\$ 878	\$ -	\$ 722	
<i>EXPENDITURES:</i>									
City Facilities Maintenance	-	102,370	-	-	-	-	-	-	
Capital Projects	114,169	16,028	7,305	55	-	-	-	-	
Total Expenditures	\$ 114,169	\$ 118,398	\$ 7,305	\$ 55	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance:							\$ 119,518	\$ 35,362	
Ending Fund Balance:							\$ 35,362	\$ 122,713	
							\$ 122,713	\$ 218,523	
							\$ 218,523	\$ 335,173	
							\$ 335,172	\$ 451,242	
							\$ 451,242	\$ 452,120	
							\$ 452,120	\$ 452,842	