

2019 Governor's Smart
Communities Award for
Smart Vision

2019

Popular Annual Financial Report



City of Lakewood, WA

For the Year Ended December 31, 2019

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Colonial Plaza in downtown Lakewood reopened in Sep 2019 with new public space elements and enhanced roads infrastructure. Total project cost: \$2.12M.

What is the Popular Annual Financial Report?

The report provides an overview of the City's financial position, including sources of revenues and expenditures, as well as economic information about the community. The Popular Annual Financial Report (PAFR) of the City of Lakewood (The City) is published to increase public awareness of the City's financial condition and results of operations. It is our goal to make this report easy to read and understand. A glossary of financial terms can be found at the end of the report.

The highly summarized financial activity presented in this report was condensed from the 2019 Comprehensive Annual Financial Report (CAFR) issued July 31, 2020. The CAFR is prepared in conformance with Generally Accepted Accounting Principles (GAAP) which requires presentation of complete financial statements, notes and other disclosures. The City's 2019 CAFR received an unmodified (clean) opinion from the Washington State Auditor's Office.

The PAFR, in contrast, is unaudited and, although it is consistent with the economic resources measurement focus and accrual basis of accounting used in government-wide statements of the CAFR, it deviates from certain aspects of GAAP reporting. In terms of scope, only financial data for the governmental activities (activities normally supported by taxes, grants and other financial assistance) is included. Excluded is the City's lone business-type fund, Surface Water Enterprise, a self-supporting operation funded mostly from user fees. Other deviations from GAAP-based reporting are: condensed financial statement formats; the non-inclusion of funds or fund groups, and the absence of certain required financial and non-financial disclosures and analyses.

Individuals who desire to review the audited GAAP-based, full disclosure financial statements should refer to the City's CAFR, which is available on the City's website at www.cityoflakewood.us, or by contacting the Finance Division at 6000 Main Street SW, Lakewood, WA 98499, phone (253) 983-7706 or email tkraus@cityoflakewood.us

The City of Lakewood

Lakewood is an optional code city that was incorporated in 1996. The City is the second-largest city in Pierce County and the 18th largest in the state of Washington. It encompasses 18.9 square miles, of which 17.2 square miles is land and 1.8 square miles is water. The City is the host community to Joint Base Lewis-McChord (JBLM), the largest joint-base on the West Coast and one of the largest in the U.S. The City is strategically located along the Interstate 5 corridor, situated 42 miles from the City of Seattle to the north and 22 miles from Olympia, the State capital to the south. It is also only 38 miles from SeaTac International Airport. The city boundary borders JBLM, Camp Murray (home to the Washington National Guard), and the City of Tacoma. The City is a hub for activity at the Ports of Tacoma, Olympia and Seattle and is the home to several beautiful lakes and wonderful historic treasures such as Fort Steilacoom Park, Lakewood Gardens and Thornewood Castle. Lakewood is an ideal place to shop or lodge while visiting local destinations such as Mount Rainier or Chambers Bay.



Submitted to GFOA:
July 31, 2020

Snapshot of the Community

- **59,670 residents**
- **3,909 businesses**
- **34,908 jobs**
- **26,800 households**
- **Median age: 36.6**
- **Median household income: \$71.6K**
- *Lakewood Industrial Park* is fourth-largest private, for-profit employer in Pierce County and third-largest industrial business park in Washington.
- Lakewood delivers a full range of local municipal services, including: police, jail and municipal court services; construction and maintenance of streets and traditional municipal infrastructure; stormwater collection and treatment; economic development and public improvements; building, planning and zoning; park and recreational activities; social and senior services; cultural events; and general administrative services.
- Water is provided by the *Lakewood Water District* and sewer services are provided through Pierce County.
- Fire services are provided by *West Pierce Fire and Rescue*.
- Garbage and recycling services are under contract with *Waste Connections*.
- *Tacoma Power, Puget Sound Energy* and *Lakeview Light and Power* deliver power to the area.
- Boasts one of the only true "*International Districts*" in Pierce County, influenced by Korean, Vietnamese, Latino, Filipino and other ethnic cultures.
- Served by:
 - *Clover Park School District*, a modern, award-winning K-12 public system
 - *Pierce College Fort Steilacoom*, a community college
 - *Clover Park Technical Colleges*, one of the most popular technical colleges in the region.
- Named one of the nation's "[One Hundred Best Communities for Young People](#)" by America's Promise Alliance six-years in a row.
- Interstate 5 and State Highway 512 pass through Lakewood.
- *Pierce Transit* and the *Sound Transit (ST)* systems, with stations adjacent to the I-5 Corridor and the *Lakewood Towne Center*, serve the community. The combination of services from these agencies provides excellent transportation to the greater Tacoma/Seattle area.
- 2019 Governor's Smart Communities Award for Smart Vision - Outstanding comprehensive plan, sub-area plan or county-wide planning policies.



American Lake



Waughop Lake



Gravelly Lake

By the Numbers

Top 10 Property Taxpayers (Amounts in thousands)								
2019			2018			2017		
Taxpayer	Taxable Assessed Value	% of Total TAV	Taxpayer	Taxable Assessed Value	% of Total TAV	Taxpayer	Taxable Assessed Value	% of Total TAV
Northwest Building	\$ 202,563	2.7%	Northwest Building	\$ 176,400	2.5%	Northwest Building	\$ 151,720	2.5%
BRE WA Village at Seeley Lake	89,027	1.2%	Puget Sound Energy/Gas	147,047	2.1%	Puget Sound Energy/Gas	66,574	1.1%
RPAI Lakewood	73,361	1.0%	RPAI Lakewood	71,211	1.0%	Roc II WA Village at Seeley Lake	50,854	0.9%
Lakewood 231	42,578	0.6%	BRE WA Village at Seeley Lake	70,506	1.0%	RPAI Lakewood	48,596	0.8%
Tacoma Gateway Lakewood	42,333	0.6%	Tacoma Gateway Lakewood	38,058	0.5%	Beaumont Lakewood Associates	26,789	0.5%
Beaumont Lakewood Associates	38,031	0.5%	Lakewood 231	32,752	0.5%	Lakha Lakewood Properties	26,042	0.4%
Lakha Lakewood Properties	29,749	0.4%	Beaumont Lakewood Associates	29,224	0.4%	Lakewood 231	20,969	0.4%
Morningtree Park	28,911	0.4%	Lakha Lakewood Properties	28,584	0.4%	Morningtree Park	20,558	0.3%
Canal Office LP	26,962	0.4%	WIG Properties	23,198	0.3%	Wal-Mart Stores Inc #2403	17,288	0.3%
Puget Sound Energy/Gas	25,549	0.3%	Morningtree Park	22,203	0.3%	WIG Properties	17,059	0.3%
Total Top 10 Taxpayer	\$ 599,062	8.0%	Total Top 10 Taxpayer	\$ 639,183	9.2%	Total Top 10 Taxpayer	\$ 446,448	7.4%
Total Assessed Value (TAV)	\$ 7,456,764		Total Assessed Value (TAV)	\$ 6,002,783		Total Assessed Value (TAV)	\$ 5,410,415	

Top Ten Employers										
		2019			2018			2017		
		Number of Employees	Rank	% of Total City Employment	Number of Employees	Rank	% of Total City Employment	Number of Employees	Rank	% of Total City Employment
Taxpayer	Type of Business									
Western State Hospital	Public Sector - Mental Health Facility	2,600	1	7.4%	2,300	1	6.8%	2,300	1	6.8%
Clover Park School District	Public Sector - Education	1,667	2	4.8%	1,667	2	4.9%	1,390	2	4.1%
Pierce College	Public Sector - Education	1,239	3	3.5%	1,131	3	3.3%	1,180	3	3.5%
Camp Murray	Military - National Guard	1,050	4	3.0%	1,050	4	3.1%	980	4	2.9%
Pierce Transit	Public Sector - Transportation	950	5	2.7%	950	5	2.8%	890	5	2.6%
St. Clare Hospital	Health Care	682	6	2.0%	723	6	2.1%	590	7	1.7%
Aacres WA LLC	Private Social Services Network	467	7	1.3%	587	7	1.7%	600	6	1.8%
McClane Northwest	Transportation/Warehousing	440	8	1.3%	424	8	1.3%	440	8	1.3%
Wal-Mart	Retail	402	9	1.2%	400	9	1.2%	387	9	1.1%
Clover Park Technical College	Public Sector - Education	396	10	1.1%	370	10	1.1%	365	10	1.1%
		9,893		28.34%	9,602		28.39%	9,122		26.90%

Crime Statistics			
Category	2019	2018	2017
Offenses:			
Forcible Rape (including attempts)	55	38	67
Robbery	107	90	94
Criminal Homicide	5	7	5
Aggravated Assault	387	332	322
Vehicle Theft	315	382	375
Burglary (commercial & residential)	415	492	507
Larceny	1,706	2,041	2,052
Arson	9	15	11
Citations:			
Traffic	5,493	3,697	5,023
Red Light Photo	12,644	11,927	11,336
Fixed Speed Photo	6,876	6,571	6,198

Demographic and Economic Statistics			
Category	2019	2018	2017
Lakewood Population	59,670	59,350	59,280
School Enrollment	12,618	12,953	12,885
Median Household Income	\$ 71,629	\$ 70,321	\$ 65,517
Unemployment Rate	5.1%	5.2%	5.3%
Building Permits	1,839	1,718	1,540
Estimated Permits Value (in millions)	\$ 88	\$ 124	\$ 76

Current S&P Bond Rating
“AA”

Elected Officials

The City of Lakewood is organized under the council-manager plan of government. The City Council is responsible for enacting all legislation and making general policy decisions governing the City. The Mayor is selected by the Council from among its members to facilitate Council meetings and represent the City in a ceremonial capacity. The City Manager, who serves as the CEO, is appointed by the City Council. The City Manager reports directly to the Council and serves at the pleasure of the legislative body. The City Manager implements the policies and goals of the City Council, manages and coordinates the overall operations of the City and provides leadership, coordination, and development of City departments, while ensuring the delivery of quality service and serving the needs of the public. This is accomplished at the expressed direction of the Lakewood City Council.



Don Anderson
Mayor



Jason Whalen
Deputy Mayor



Mary Moss
Councilmember



Marie Barth
Councilmember



Paul Bocchi
Councilmember



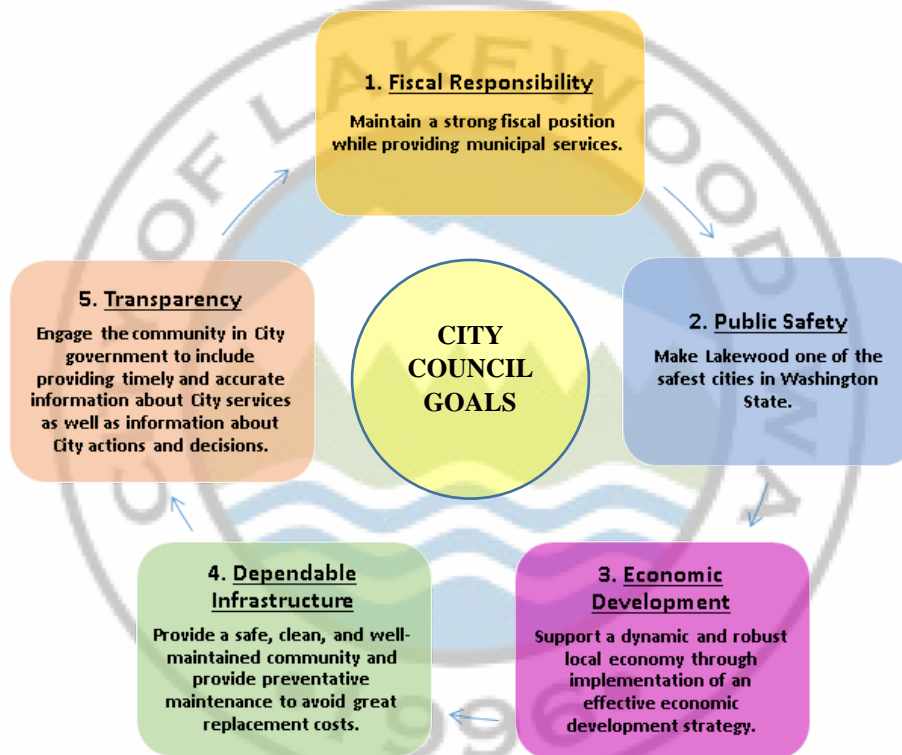
John Simpson
Councilmember



Michael D. Brandstetter
Councilmember

2019 Lakewood City Council

City Council Goals



Vision Statement

Our **VISION** for Lakewood is a thriving, urban, South Puget Sound city, possessing the core values of family, community, education, and economic prosperity. We will advance these values by recognizing our past, taking action in the present, and pursuing a dynamic future.

The City Council's VISION for Lakewood at its 30-Year Anniversary is a community:

- Inspired by its own sense of history and progress;
- Known for its safe and attractive neighborhoods, vibrant downtown, active arts and cultural communities;
- Sustained by robust economic growth and job creation;
- Recognized for the excellence of its public and private schools, and its community and technical colleges;
- Characterized by the beauty of its lakes, parks and natural environment;
- Acknowledged for excellence in the delivery of municipal services;
- Leveraging and embracing of our diversity; and,
- Supportive of Joint Base Lewis McChord (JBLM), Camp Murray, service members and their families.

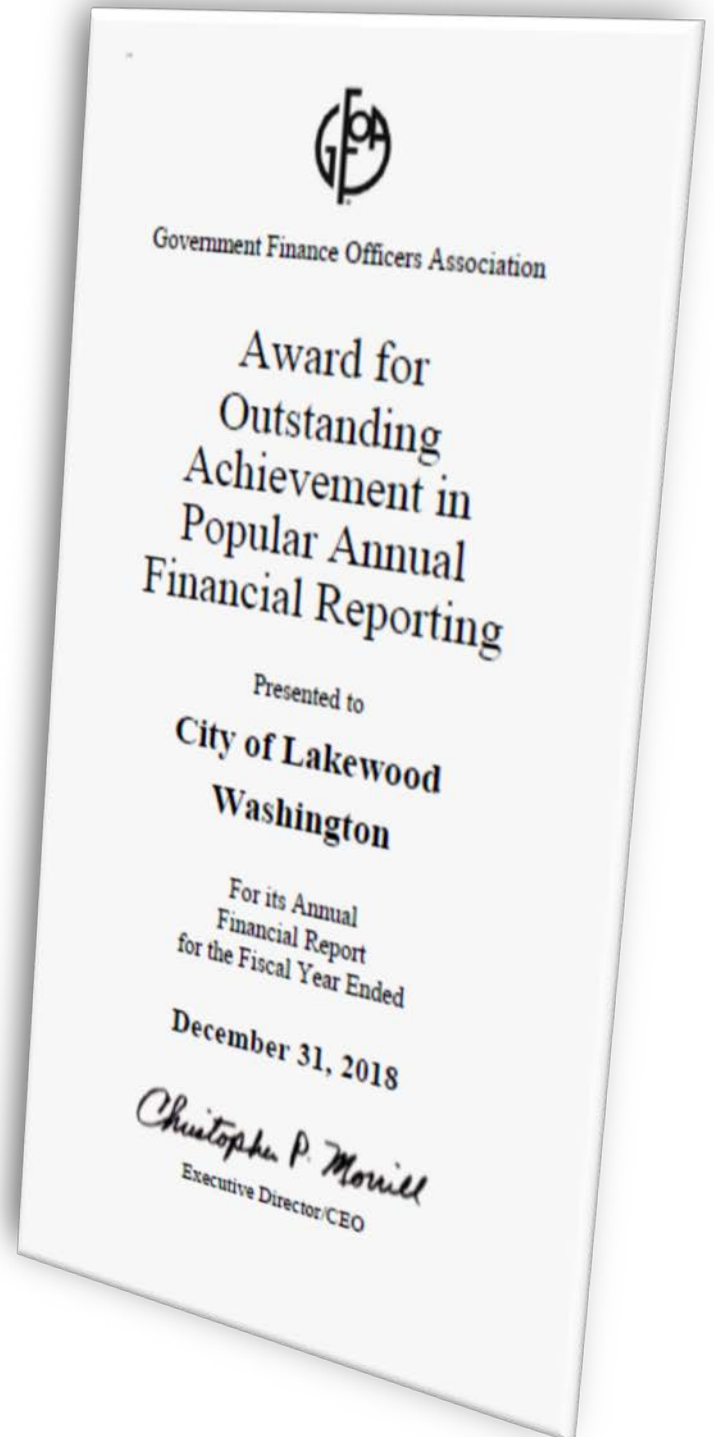
- Lakewood City Council, Adopted Oct. 19, 2015

Awards

The City of Lakewood's **Popular Annual Financial Report (PAFR)** for the year ended December 31, 2018 received recognition from the Government Finance Officers Association of the United States and Canada (GFOA) in the form of the Award for Outstanding Achievement in Popular Annual Financial Reporting. This award is presented to eligible governments who prepare high-quality PAFRs that are readily accessible and easily understandable to the general public and other interested parties without a background in public finance. The award is valid for a period of one year only. We believe that our current PAFR continues to conform to the Award for Outstanding Achievement requirements, and thus we are also submitting this year's report to the GFOA to determine eligibility for the 2019 award.

Similarly, the City of Lakewood's Comprehensive Annual Financial Report (CAFR) for the year ended 2018 was awarded the Certificate of Achievement for Excellence in Financial Reporting by the GFOA. This award is the highest form of recognition for excellence in state and local government financial reporting. In order to be awarded the certificate, a government unit must publish an easily readable and efficiently organized CAFR that conforms to generally accepted accounting and reporting standards. The Certificate of Achievement is valid only for one year. We believe that our current CAFR continues to adhere to the Certificate of Achievement Program's requirements, and thus we are also submitting this year's report to the GFOA to determine its eligibility for the 2019 award.

The City of Lakewood also received the Government Finance Officers Association Distinguished Budget Presentation Award for its 2019/2020 Biennial Budget. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, a financial plan, an operations guide, and a communications medium. The City also intends to submit the 2021/2022 Biennial Budget to the GFOA's Distinguished Budget Presentation Award Program. We believe our current budget documents conforms to program requirements and look forward to the GFOA's evaluation.



Financial Information – Governmental Activities

Net Position

Net position (assets and deferred outflows of resources minus liabilities and deferred inflows of resources) may serve as an indicator of a government’s financial condition over time. Net investment in capital assets makes up the biggest portion of net position. This amount is associated with the City’s ownership of capital assets which comprise those big-ticket items, such as, real estate, roads infrastructure, and machinery and equipment. Because capital assets are acquired to provide services over several periods or indefinitely, through maintenance and replacement, this portion is not available for future spending. Additionally, although this portion of net position is calculated net of any related debt, the resources needed to pay down the debt must come from other more liquid resources. A smaller portion of net position represents net position that is legally restricted as to use by law or contract, such as bond proceeds for capital construction, resources reserved for debt service, or funds mandated for specific programs. The remaining portion of net position is unrestricted, representing resources that are available for future services. The accompanying schedule is intended to demonstrate the difference between the City’s assets and deferred outflows and its liabilities and deferred inflows as of December 31, 2019 compared to December 31, 2018.

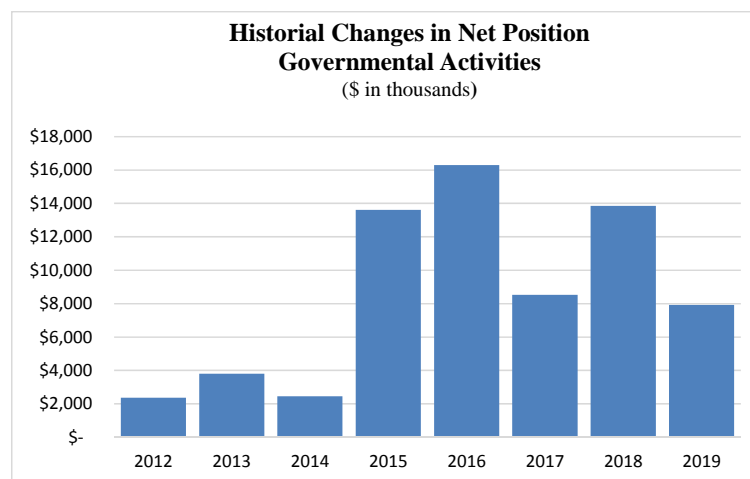
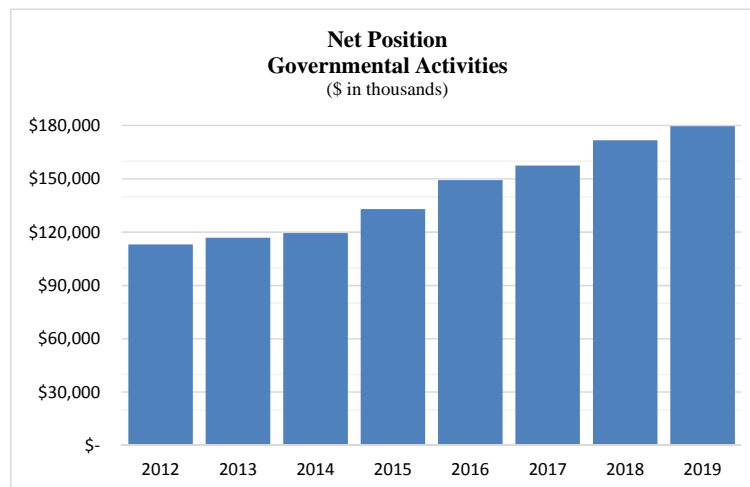
CONDENSED STATEMENTS OF NET POSITION			
Governmental Activities			
December 31			
	2019	2018*	2017*
Current and other assets	\$ 49,332,520	\$ 39,775,232	\$ 34,621,202
Capital assets and CIP, net of accum. depreciation	153,678,601	149,815,216	138,994,674
Total Assets	203,011,121	189,590,448	173,615,876
Deferred outflows of resources	1,151,263	904,159	583,481
Total deferred outflows of resources	1,151,263	904,159	583,481
Current liabilities	5,772,500	7,045,315	5,140,096
Long-term liabilities	15,941,659	9,146,464	9,957,703
Total Liabilities	21,714,159	16,191,779	15,097,799
Deferred inflows of resources	2,829,796	2,611,950	1,263,660
Total deferred inflows of resources	2,829,796	2,611,950	1,263,660
Net Position:			
Net investment in capital assets	145,611,845	141,478,738	129,668,592
Restricted	15,011,473	13,932,253	6,554,835
Unrestricted	18,995,111	16,279,887	21,614,471
Total Net Position	\$ 179,618,429	\$ 171,690,878	\$ 157,837,898
*Balances reflect prior period adjustments as detailed in the CAFR			

The changes in the net position of the City represent total revenues in excess of the total expenses. This number is important because when revenues exceed expenses, the City’s is better off financially. This means the government raised more than sufficient resources to cover its cost of services. Any surplus then can be made available for programs in the next budget period or held as contingency reserves for emergencies. As a demonstration of the City’s efforts, since 2012 the City has made a significant effort in improving its financial situation.

Net Position - continued

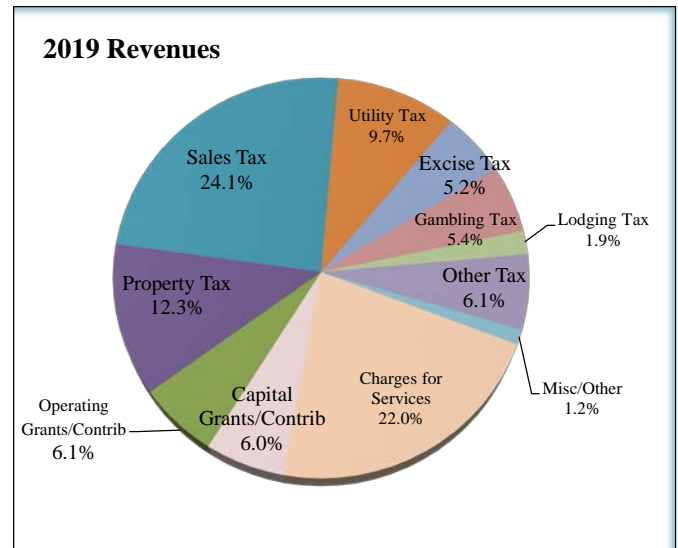
Net Position Governmental Activities <i>(\$ in thousands)</i>	
2012	\$ 113,139
2013	\$ 116,947
2014	\$ 119,402
2015	\$ 133,013
2016	\$ 149,307
2017	\$ 157,838
2018	\$ 171,691
2019	\$ 179,618

Historical Change in Net Position Governmental Activities <i>(\$ in thousands)</i>	
2012	\$ 2,365
2013	\$ 3,808
2014	\$ 2,455
2015	\$ 13,611
2016	\$ 16,294
2017	\$ 8,531
2018	\$ 13,853
2019	\$ 7,928



Revenues— Where does the money come from?

Governmental Activities (\$ in thousands)	2019	2018	2017
Charges for Services	\$ 12,641	\$ 11,290	\$ 10,798
Capital Grants & Contributions	3,474	8,383	7,151
Operating Grants & Contributions	3,502	5,462	5,126
Property Tax	7,061	6,859	6,844
Sales Tax	13,848	12,784	11,629
Utility Tax	5,575	5,409	5,744
Excise Tax	3,004	2,701	2,468
Gambling Tax	3,100	3,182	2,801
Lodging Tax	1,092	1,055	762
Other Tax	3,484	1,382	1,362
Miscellaneous/Other	694	1,317	984
Total Revenues	\$ 57,476	\$ 59,825	\$ 55,668

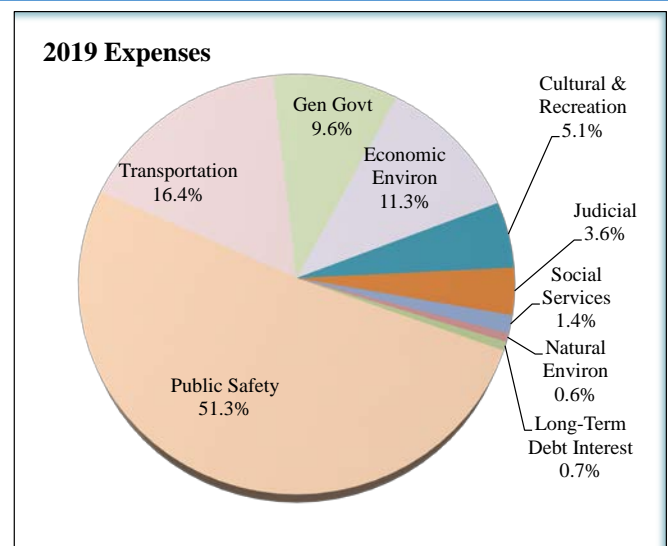


Total revenue decreased by \$2.3M or 4% in 2019. Charges for services increased by \$1.4M due to an upturn in building related permits. Transportation grants & contributions, operating and capital, however, decreased by \$2.0M and \$4.9M respectively as major transportation projects entered the close-out phase during 2019 after substantial completion. Similar to the previous year, sales taxes increased by \$1.1M or 8% due to increases in retail sales, services and construction. Most of the other taxes increased by an average of 3% except for gambling taxes which dropped by 3%.

In 2020 most of the City's derived tax revenues, such as sales taxes, are expected to decline due to the economic crisis brought on by the pandemic outbreak. The City's strong financial position and healthy reserves at the end of 2019, and its comprehensive set of financial policies is expected to hasten its recovery and minimize reductions in services going forward.

Expenses – Where does the money go?

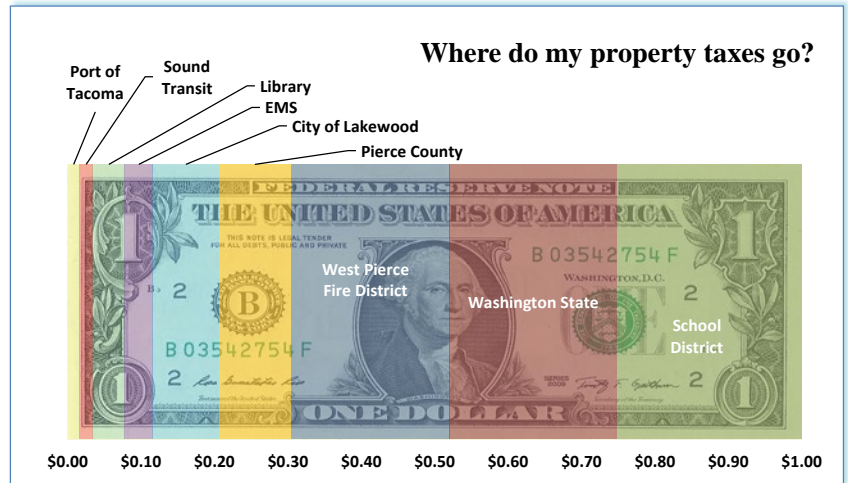
Governmental Activities (\$ in thousands)	2019	2018	2017
Public Safety	\$ 26,068	\$ 25,396	\$ 23,944
Transportation	8,293	8,302	6,763
General Government	4,857	4,730	4,520
Economic Environment	5,733	4,298	4,306
Culture and Recreation	2,581	2,252	2,185
Judicial	1,834	1,816	1,750
Social Services	714	668	624
Natural Environment	325	281	286
Interest on Long-Term Debt	348	187	211
Utilities & Environment	-	26	35
Total Expenses	\$ 50,753	\$ 47,956	\$ 44,624



Total expenses for governmental activities increased \$2.7M or 6% over the prior year, notably in economic environment, up by 33%, and culture and recreation which grew by 15%. Professional services grew by 36% to \$901.2K while personnel costs across the City increased by 3% to \$25.9M.

Property Tax

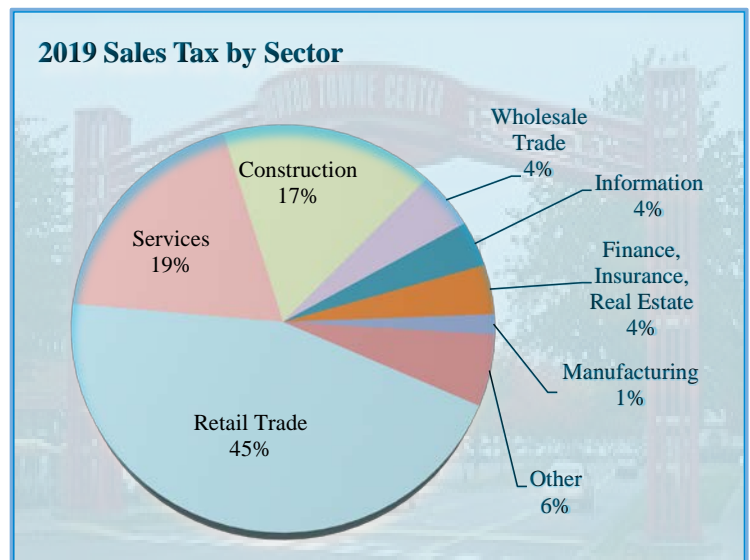
Levy Rate per \$1,000 Assessed Value			
Taxing District	2019	2018	2017
Flood Control	0.08	0.08	0.09
Port of Tacoma	0.18	0.18	0.18
Sound Transit	0.21	0.23	0.25
Library	0.50	0.43	0.47
EMS	0.44	0.48	0.50
City of Lakewood	\$ 1.03	\$ 1.15	\$ 1.24
Pierce County	1.13	1.23	1.33
West Pierce Fire District	2.48	2.78	2.96
Washington State	2.62	2.91	2.07
School District	2.88	4.96	5.88
Total	\$11.54	\$14.43	\$14.97



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

Sales Tax

Sales Tax by Sector (\$ in thousands)	2019	2018	2017
Retail Trade	\$ 5,346	\$ 5,013	\$ 4,587
Services	2,254	2,648	2,381
Construction	2,021	1,502	1,176
Wholesale Trade	550	467	494
Information	434	484	500
Finance, Insurance, Real Estate	471	409	385
Manufacturing	190	222	206
Government	10	171	135
Other	679	61	95
Total	\$ 11,955	\$ 10,978	\$ 9,959



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

As mentioned earlier, the increase in sales tax is primarily from:

- Retail sales increased by \$333 thousand
- Services decreased by \$394 thousand
- Construction increased by \$519 thousand

Long-term Debt

The City's total governmental activities debt outstanding as of December 31, 2019 is \$15.3M. The City issued new G.O. bonds in 2019 in the amount of \$8.1M to fund transportation capital projects.

In April 2019 Standard & Poor's (S&P) assigned its "AA" long-term bond rating to the City's 2019 bond issue of \$8.1M. At the same time S&P affirmed its "AA" long-term rating on the City's outstanding general obligation debt, which was upgraded in June 2019 to "AA", upgraded from "AA-". In 2014 S&P upgraded the City's rating to "AA-", up from "A". Over four years the City saw its bond rating increase three steps – skipping "A+" in 2014 and going directly to "AA". The "AA" bond rating, which signifies the issuer's strong capacity to repay, will translate into lower financing costs by attracting a broader range of investors. This rating is a positive reflection of the City's effective financial management.

Long-Term Debt Outstanding			
Governmental Activities			
As of December 31			
	2019	2018	2017
2019 Long term general obligation	\$ 8,026,105	\$ -	\$ 125,000
2009 Long-term general obligation	-	-	125,000
2016 LTGO (refinanced 2009 LTGO)	1,710,798	1,884,032	1,884,032
Local financing	1,195,575	1,317,896	1,435,217
Public Works Trust Fund loan	3,574,758	4,038,695	4,502,633
Section 108 loan	47,000	94,000	141,000
Promissory note (59th Street)	345,312	407,088	466,638
Special assessments	388,783	594,767	750,667
Copiers - capital lease	-	-	20,897
Total	\$ 15,288,331	\$ 8,336,477	\$ 9,451,084

Washington State statutes limit the amount of debt the City may issue to 7.5% of its total assessed valuation, subject to 60% majority vote of qualified electors. Of the 7.5% limit, 2.5% is for general purposes, 2.5% for open space/park facilities, and 2.5% for utilities. Non-voted general purpose indebtedness is limited to 1.5% of assessed valuation and combination of voted and non-voted general purpose indebtedness cannot exceed 2.5% of assessed valuation.

Legally Remaining Debt Capacity			
For the Years Ended December 31			
	2019	2018	2017
General Government (no vote required)	\$ 108,748,967	\$ 86,575,626	\$ 77,405,553
General Government (3/5 majority vote required)	74,567,644	60,027,831	54,104,148
Parks and Open Space (3/5 majority vote required)	186,419,110	150,069,577	135,260,371
Utilities (3/5 majority vote required)	186,419,110	150,069,577	135,260,371
Total Capacity	\$ 556,154,830	\$ 446,742,611	\$ 402,030,443

Glossary

Assets – Resources that the City owns and controls at the present time that are used to provide services to its citizens.

Deferred outflows of resources – Disbursements of resources that cannot be recognized as expenses of the current period and are therefore deferred to an applicable future period.

Liabilities – Present obligations that the City cannot avoid paying in the short or long-term.

Deferred inflows of resources – Receipts of resources in advance that cannot be immediately recognized as revenues and are therefore deferred to the relevant future period.

Net investment in capital assets – The portion of the City’s total net position that represents its equity in its capital assets (i.e., land, buildings, infrastructure, and equipment) calculated as the historical cost of acquiring the assets less any related borrowing. It is loosely analogous to a homeowner’s investment in real property less the balance under mortgage.

Restricted net position – The portion of the City’s net position that can only be used to settle claims for specific legal or contractual obligations such as payments on bonded debt.

Revenues – Inflows of resources recognizable in the current year such as taxes levied for the year.

Expenses/Expenditures – Outflows of resources recognizable in the current year such as vendor payments on goods and services received during the year.

Net position – The residual value of assets and deferred outflows of resources less liabilities and deferred inflows of resources. This is analogous to net worth in personal finance or owners’ equity in private businesses.

Public Safety – Expenditure function that includes law enforcement, fire and emergency medical, detention/correction, protective inspection and disaster services.

Transportation – Roads and streets preservation and maintenance, traffic and pedestrian services, and roads/streets operations.

Culture & Recreation – Libraries, cultural and community events, maintenance of parks and other recreational facilities.

Economic Environment – Public housing, conservation, environmental services, community services, community planning and economic development, property development.

General Government – Financial services, grant administration, executive and legislative, non-court legal services.

Judicial – Expenditures related to providing and maintaining a municipal court system for misdemeanors and traffic violation cases.

Social Services – Services related to public health, welfare, veterans, mental health, homelessness, domestic violence, chemical dependency, and child services.

