



LAKWOOD CITY COUNCIL STUDY SESSION AGENDA

Monday, April 13, 2015

7:00 P.M.

City of Lakewood

City Council Chambers

6000 Main Street SW

Lakewood, WA 98499

Page No.

CALL TO ORDER

ITEMS FOR DISCUSSION:

- (4) 1. City website update. – (Memorandum)
- (6) 2. Municipal Court update.
- (20) 3. Review of a schedule for adoption of the 2015 Comprehensive Plan amendments. – (Memorandum)
- (40) 4. Review of the 2014 Year End Financial Report. – (Memorandum)
- (85) 5. Review of the 2015 Carry Forward Budget Adjustments. – (Memorandum)
- 6. Review of Homelessness Shelter at Western State Hospital.

REPORTS BY THE CITY MANAGER

ITEMS TENTATIVELY SCHEDULED FOR THE APRIL 20, 2015 REGULAR CITY COUNCIL MEETING:

- 1. Item No. 3 above.
- 2. Proclamation proclaiming April 25, 2015 as Parks Appreciation Day. – *Mr. Jason Gerwen, Chair, Parks and Recreation Advisory Board*
- 3. Business showcase – Harold Allen Realty

The City Council Chambers is accessible to persons with disabilities. Equipment is available for the hearing impaired. Persons requesting special accommodations or language interpreters should contact the City Clerk's Office, 589-2489, as soon as possible in advance of the Council meeting so that an attempt to provide the special accommodations can be made.

<http://www.cityoflakewood.us>

The Council Chambers will be closed 15 minutes after adjournment of the meeting.

4. This is the date set for a public hearing by the City Council on the Five Year 2015-2019 and Fiscal Year 2015 Joint Tacoma-Lakewood Consolidated Plan and proposed use of funds. – (Public Hearing – Regular Agenda)
5. This is the date set for a public hearing by the City Council on the proposed 2015-2016 Biennial Budget amendments. – (Public Hearing – Regular Agenda)
6. Appointing an individual to the Arts Commission through October 15, 2017. (Motion – Consent Agenda)
7. Authorizing the execution of a grant agreement with the Washington State Department of Ecology, in the amount of \$283,937, for a Stormwater Source Control Study. – (Motion - Regular Agenda)

COUNCIL COMMENTS

ADJOURNMENT

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CITY OF LAKEWOOD (CITY HALL)
 6000 Main Street SW, Lakewood, WA 98499-5027
 (253) 589-2489

WEEKLY MEETING SCHEDULE
April 13, 2015 – April 17, 2015

| Date | Time | Meeting | Location |
|---------|--------------------------|-----------------------------------|--|
| Apr. 13 | 7:00 P.M. | City Council Study Session | Lakewood City Hall Council Chambers |
| Apr. 14 | 7:30 A.M. | Coffee with the Mayor | St. Clare Hospital Resource Center 4908 112th Street SW |
| Apr. 15 | 6:30 P.M. | Planning Commission | Lakewood City Hall Council Chambers |
| Apr. 16 | 7:30 A.M. | Lakewood's Promise Advisory Board | Lakewood City Hall 1st Floor, Conference Room 1E |
| | 6:00 P.M. | Pacific Neighborhood Association | Children of the Light Ministries 5105 Solberg Drive SW |
| Apr. 17 | No Meetings Scheduled | | |

TENTATIVE WEEKLY MEETING SCHEDULE
April 20, 2015 – April 24, 2015

| Date | Time | Meeting | Location |
|---------|--------------------------|-------------------------------------|---|
| Apr. 20 | 6:00 P.M. | Youth Council | Clover Park School District 10903 Gravelly Lake Dr. SW Student Services Center, Room 1B |
| | 7:00 P.M. | City Council | Lakewood City Hall Council Chambers |
| Apr. 21 | 7:00 P.M. | Northeast Neighborhood Association | Lakewood Fire Department 10928 Pacific Hwy SW |
| Apr. 22 | No Meetings Scheduled | | |
| Apr. 23 | 6:00 P.M. | Landmarks & Heritage Advisory Board | Lakewood City Hall 3 rd Floor, Conference Room 3A |
| Apr. 24 | No Meetings Scheduled | | |

NOTE: The City Clerk's Office has made every effort to ensure the accuracy of this information. Please confirm any meeting with the sponsoring City department or entity.



To: Mayor and City Councilmembers

From: Brent Champaco, Communications Manager

Through: John J. Caulfield, City Manager

A handwritten signature in cursive script, reading 'John J. Caulfield'.

Date: April 13, 2015

Subject: City of Lakewood Website Update

Summary: The City of Lakewood's website provides the first impression of the community for many residents and visitors. Much like other organizations, the City has emphasized its online presence as ever-advancing technology has given users the ability to obtain information with a few clicks of a mouse or a few swipes of a smartphone or tablet. Currently, however, the City's website is inadequate in terms of its appearance and user-friendliness, and it is behind the curve compared to other local governments. Beginning mid-2014, the City began developing a new website that would be more user-friendly and attractive. This new website also would establish the foundation on which the City could improve its online presence, both from a mobile-adaptability and multimedia perspective.

Background: It has been several years since the City of Lakewood launched its current website. While there have been periodic updates, the website's appearance has remained relatively unchanged. Updating content has involved departments sending their information to a de facto webmaster in the Information Technology Division who would make changes. That process proved to be inefficient, and much of the current content is outdated.

The City included a revamped website in its 2014 Communication Work Plan. The Communication Division and IT Division began working together to assure that a new website would not only look better but would be easier to use for residents. The new approach would allow departments to update information while following content and appearance guidelines, giving departments a sense of ownership of their pages. From the start, the departments had one objective: To view the website from the perspective of an outside user trying to navigate a municipal government website.

In late 2014 and early 2015, the City began developing its new website. This is a process that can be expensive if relying on an outside web developer or consultant. Instead, the City of

Lakewood developed the website in-house, and departments were given training and began “migrating” their relevant content from current website to the future website. At this point, the website is virtually ready for an April 2015 launch. The website’s appearance and user-friendliness relies on successful elements of other governmental and non-governmental websites, including the new City of Spokane website. It offers desktop and mobile capability, as the City recognizes that many users get their online information from their smartphones and tablets.

It is important to note that while the new website brings the City to the point where many other local governments are in terms of their online presence, residents should not view it as the end game. The launch is, in fact, Phase I of the City’s website progression. Phase II and Phase III are scheduled for later this year. The latter stages will involve improving mobile capabilities and implementing multimedia and other techniques that will give Lakewood a truly unique website.

MUNICIPAL COURT

Serving

LAKWOOD
UNIVERSITY PLACE
STEILACOOM
DUPONT

EXIT



006

Municipal Court Jurisdiction

Criminal

- Misdemeanors
 - 90 days in jail
 - \$1,000 fine
- Gross Misdemeanors
 - 364 days in jail
 - \$5,000

Civil

- Infractions
- Land use code violations
- Animal code violations
- Parking Violations

Newly Created Efficiencies

- Video hearings + increased use of Nisqually Jail = fewer transports
- DuPont (economies of scale)
- 3 Court Compliance Officers

Newly Created Efficiencies

- Video hearings + increased use of Nisqually Jail = fewer transports





Newly Created Efficiencies

- DuPont (economies of scale)
 - Relationships with customer cities

Newly Created Efficiencies

- 3 cross-trained CCOs
 - 4 positions condensed into 3
 - Reclassification of work crew position
 - Decrease in overtime
 - Employee development



Veteran's Court

- San Diego 2011 – 2014
 - 74 participants
 - 4.1% recidivism rate during probation
 - 0% after graduation



Veteran's Court

According to a February 2013 report issued by the Veterans Administration, nationwide, 7,724 veterans had come before veterans treatment courts by February 2013. On average, veterans are under court supervision for 15-18 months.

For those who are no longer under court supervision, 69% finished treatment successfully. Of the 31% of participants who did not complete treatment the majority left the program voluntarily or were dismissed for failing to comply with treatment court provisions

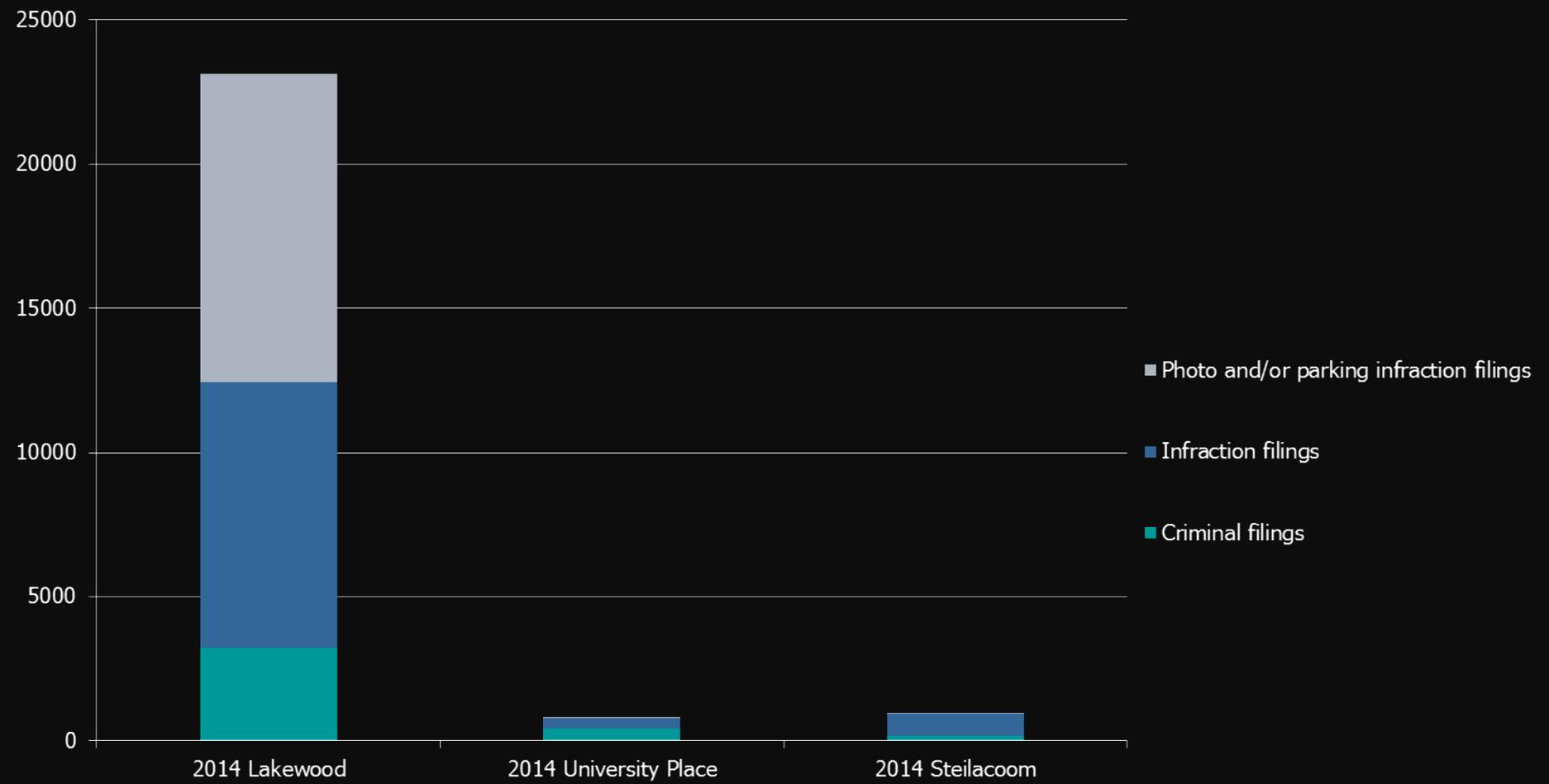
Veteran's Court Entrance Requirements

- DD-214
- Access to care through VA or military
- Amenability to treatment
- Safe to be in the community
- Agreed to by prosecutor
- Nexus between service related trauma and criminal behavior

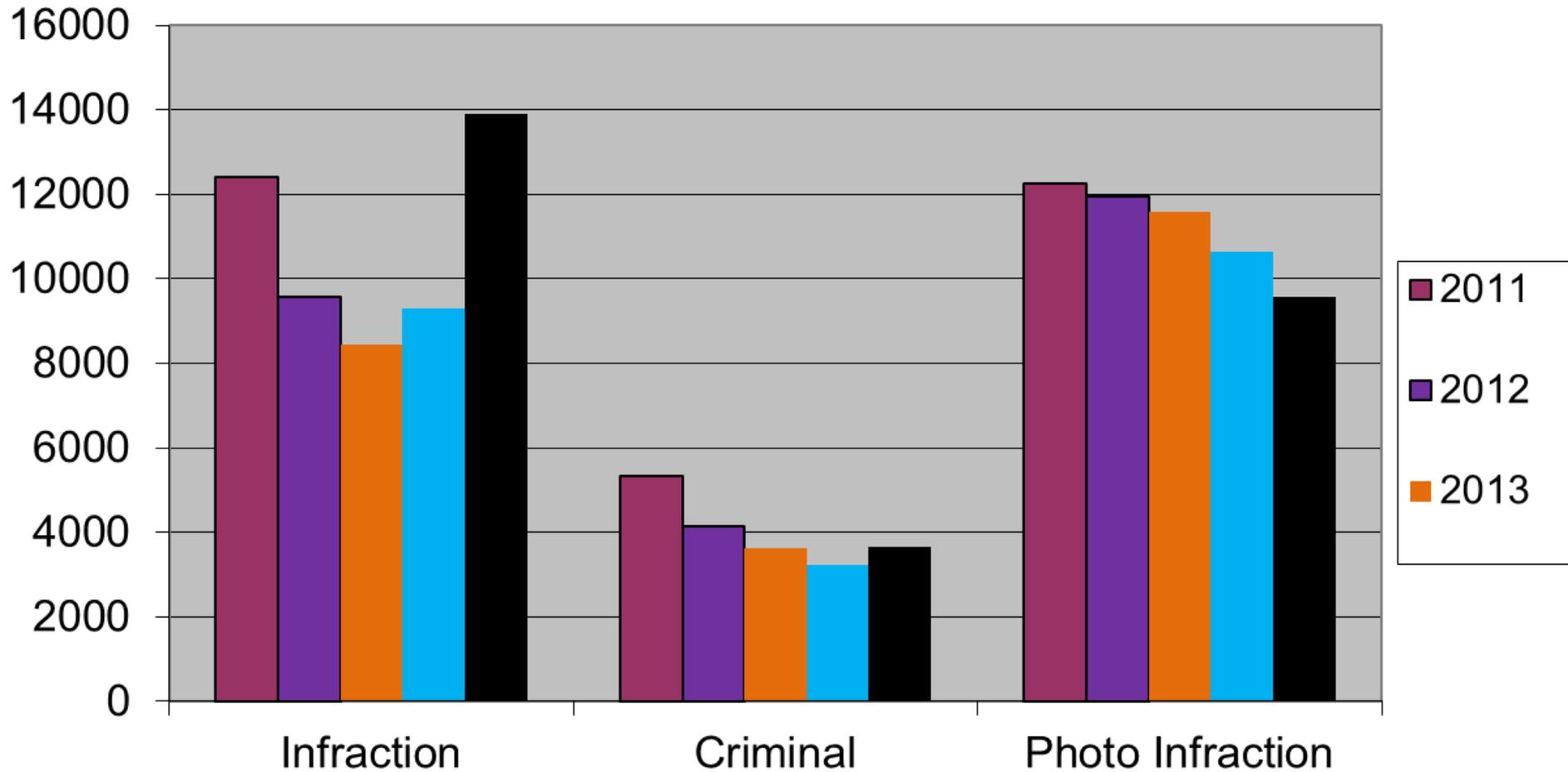
State v. Blazina ___ P.3d ___ (March 12, 2015)

“We hold that [RCW 10.01.160\(3\)](#) requires the record to reflect that the sentencing judge made *an individualized inquiry into the defendant's current and future ability to pay before the court imposes LFOs*. This inquiry also requires the court to consider important factors, such as incarceration and a defendant's other debts, including restitution, when determining a defendant's ability to pay.”

24,036 Case Filings in 2014



Lakewood Municipal Court Filings



Judge Grant Blinn

(253) 983-7747

gblinn@cityoflakewood.us



To: Mayor and City Councilmembers

From: Dan Catron, Planning Manager

Through: Dave Bugher, Community Development Director
John J. Caulfield, City Manager *John J. Caulfield*

Date: April 13, 2015

Subject: RESOLUTION ESTABLISHING SCHEDULE FOR REVIEW AND ADOPTION OF 2015 COMPREHENSIVE PLAN UPDATE

Cities in Pierce County are required to update their comprehensive plans by June 30, 2015, in order to receive preferences in state allocated funding. The City of Lakewood made some updates in 2014, but the full update will not be completed by the June 30th deadline. The Community Development Department is recommending that the City Council adopt a resolution acknowledging that the City will not meet the deadline and setting forth a timeline for adoption of the required updates. There is some consideration made in RCW 36.70A.130(7)(a) for jurisdictions demonstrating substantial progress toward compliance with the stated schedules.

RECOMMENDATION

Staff is recommending that the Council adopt the attached draft resolution establishing timelines for adoption of the required comprehensive plan updates. The proposed time schedule will require that drafts of the comprehensive plan updates and an environmental evaluation under SEPA be prepared by June 1, 2015. Staff is preparing updates to Chapter 1- Introduction, Chapter 4- Urban Design, Chapter 6-Transportation, Chapter 8- Public Services, Chapter 9- Capital Facilities, and Chapter 10- Implementation. Staff is expecting to have draft updates and SEPA review completed by July 1, 2015, Planning Commission review in September/October 2015, and City Council review in October/November 2015.

EXHIBITS

1. Draft Resolution
2. Dept. of Commerce Update Checklist

RESOLUTION 2015-XX

A RESOLUTION of the City Council of the City of Lakewood, Washington, establishing a schedule for the Council Review and Adoption of the 2015 Comprehensive Plan Update.

WHEREAS, the Washington State Growth Management Act requires periodic review and, if necessary, revision of the Comprehensive Plan; and,

WHEREAS, timely adoption of the Comprehensive Plan will support applications for state grants and other capital funding sources; and,

WHEREAS, the Lakewood City Council originally adopted the City's Comprehensive Plan in 2000, and has subsequently amended the City of Lakewood Comprehensive Plan periodically, including a review required by law in 2004; and,

WHEREAS, pursuant to RCW 36.70A.130(5)(a), the City of Lakewood is required to complete an update of its comprehensive plan by June 30, 2015; and

WHEREAS, the City of Lakewood staff and Planning Commission began work on the most recent update to the Comprehensive Plan in May 2013, and

WHEREAS, the City of Lakewood is making substantial revisions to the plan in light of the amount of change that has taken place and new information that has become available since the original adoption of the Comprehensive Plan in 2000; and,

WHEREAS on December 1, 2014, the Lakewood City Council adopted Ordinance 600, updating the following comprehensive plan elements: Chapter 2-Official Land Use Maps; Chapter 3- Land use, Housing , and Open Space; Chapter 5- Economic Development ; and Chapter 7- Utilities; and,

WHEREAS, the City has begun work on updates of the Introduction, Urban Design, Transportation, Public Services, Capital Facilities and Implementation elements for 2015; and,

WHEREAS, the City is also pursuing an update of its Critical Areas and Resource Lands regulations, with particular attention to policies regarding flood plain management and potential Endangered Species Act issues resulting from implementation of the National Flood Insurance Program in the Puget Sound Basin; and,

WHEREAS, the City is combining the update with other public and privately sponsored comprehensive plan amendments for 2015; and,

WHEREAS, The City of Lakewood has encouraged public review and comment on the draft updates; and,

WHEREAS, the City of Lakewood submitted the 2014 updates to the Washington State Department of Commerce on August 1 and again on December 5, 2014, as part of the official 60-day review period; and,

WHEREAS, the City of Lakewood expects to issue a Determination of Non-Significance for the 2015 updates; and,

WHEREAS the Lakewood Planning Commission will hold at least one public hearing on the proposed updates and other comprehensive plan amendments prior to making a recommendation to the Lakewood City Council.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LAKEWOOD, as follows:

The City Council of the City of Lakewood will review and adopt the updated Comprehensive Plan in accordance with the following schedule, provided that this schedule is subject to change as necessary to ensure that ample opportunity is provided for public review and comment, and thorough review by the Council:

| | |
|-------------------------------|-------------------------|
| SEPA Threshold Determination: | July 1, 2015 |
| Planning Commission Review: | September/October, 2015 |
| City Council Review: | October/November, 2015 |
| Council Action: | November, 2015 |

PASSED BY THE CITY COUNCIL OF THE CITY OF LAKEWOOD, at a regular meeting thereof, this ___ day of ___, 2015

CITY OF LAKEWOOD, a Municipal Corporation

Don Anderson, Mayor

ATTEST:

Alice M. Bush, City Clerk

APPROVED:

Heidi Wachter, City Attorney



Periodic Update Checklist for Cities – Updated June 2013

Covers laws through 2012

This checklist is intended to help cities that are fully planning under the Growth Management Act (GMA) to conduct the “periodic review and update” of comprehensive plans and development regulations required by [RCW 36.70A.130\(4\)](#). Cities can use the checklist to identify components of their comprehensive plan and development regulations that may need to be updated to reflect the latest local conditions or to comply with changes to the GMA since their last update.

This checklist includes components of the comprehensive plan and development regulations that are specifically required by the GMA. **Statutory requirements adopted since 2003 are emphasized in highlighted text** to help identify new components of the GMA that may not have been addressed in annual updates or other amendments outside of the required periodic update process. Cities within the Puget Sound Regional Council boundaries may want to use this checklist in tandem with [PSRC checklists](#). A separate checklist is available for counties. Expanded checklists (one for [Comprehensive Plans](#), one for [Development Regulations](#)) are also available, which include a more comprehensive list of related good ideas and things to consider.

How to fill out the checklist

With the most recent version of your comprehensive plan and development regulations in hand, fill out each item in the checklist. Select the check box or type in the fields, answering the following questions:

Is this item addressed in your current plan or regulations? If YES, fill in the form with citation(s) to where in the plan or code the item is addressed. We recommend using citations rather than page numbers because they stay the same regardless of how the document is printed. If you have questions about the requirement, follow the hyperlinks to the relevant statutory provision or rules. If you still have questions, visit the [Commerce web page](#) or [contact a Commerce planner](#) assigned to your region.

Is amendment needed to meet current statute? Check YES to indicate a change to your plan or regulations will be needed. Check NO to indicate that the GMA requirement has already been met. Local updates may not be needed if the statute hasn’t changed since your previous update, if your city has kept current with required inventories, or if there haven’t been many changes in local circumstances. Check “Further Review Needed” if you are unsure whether the requirement has already been met or if the city is considering a review, but hasn’t yet decided.

Is your city considering optional amendments? Use this field to note areas where your city may elect to work on or amend sections of your plan or development regulations that are not required by the GMA.

How to use the completed checklist

Commerce strongly encourages you to use the completed checklist to develop a [detailed work plan](#) (see Appendix B) for your periodic update. The checklist can be used to inform the contents of a city council resolution that defines what actions will be taken as part of the GMA periodic update.

| | | | |
|--|---|---|--|
| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
|--|---|---|--|

I. Required Comprehensive Plan Elements and Components

| | | | |
|---|---|--|--|
| 1. A Land Use Element that is consistent with countywide planning policies (CWPPs) and RCW 36.70A.070(1) . | | | |
| a. A future land use map showing city limits and urban growth area (UGA) boundaries. RCW 36.70A.070(1) and RCW 36.70A.110(6) WAC 365-196-400(2)(d) , WAC 365-196-405(2)(i)(ii) | <input type="checkbox"/> No x Yes Location(s) Comp Plan figure 2.1 | <input type="checkbox"/> Yes x No <input type="checkbox"/> Further review needed | |
| b. Consideration of urban planning approaches that increase physical activity . RCW 36.70A.070(1) , Amended in 2005 WAC 365-196-405 (2)(j) | <input type="checkbox"/> No x Yes Location(s) <ul style="list-style-type: none"> • Station district and ped bridge • NMTP • Most commercial areas are mixed use • Sidewalk requirements • Legacy Parks Plan | <input type="checkbox"/> Yes x No <input type="checkbox"/> Further review needed | |
| c. A consistent population projection throughout the plan which should be consistent with the Office of Financial Management forecast for the county or the county's sub-county allocation of that forecast. RCW 43.62.035 , WAC 365-196-405(f) | <input type="checkbox"/> No X Yes Location(s) Comp Plan 3.2.5, 3.2.6 (2030= 72,000) | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |
| d. Estimates of population densities and building intensities based on future land uses . RCW 36.70A.070(1) ; WAC 365-196-405(2)(i) | <input type="checkbox"/> No X Yes Location(s) Comp Plan Table 3.2 | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |
| e. Provisions for protection of the quality and quantity of groundwater used for public water supplies . RCW 36.70A.070(1) | <input type="checkbox"/> No x Yes Location(s) CP Sec. 3.11.7 LMC 14A.150-Aquifer Recharge Areas LWD Comp. Water Plan | <input type="checkbox"/> Yes x No <input type="checkbox"/> Further review needed | |

| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
|--|---|--|--|
| f. Identification of lands useful for public purposes such as utility corridors, transportation corridors, landfills, sewage treatment facilities, stormwater management facilities, recreation, schools, and other public uses. RCW 36.70A.150 and WAC 365-196-340 | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP Sec 3.8, 3.9, 3.10 PI zone OS zone | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| g. Identification of open space corridors within and between urban growth areas , including lands useful for recreation, wildlife habitat, trails, and connection of critical areas. RCW 36.70A.160 and WAC 365-196-335 | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP Sec 3.10 Ft Steilacoom Park Phillips Rd Game Farm Chambers Ck Cyn. Flett Wetlands | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| h. <i>If there is an airport within or adjacent to the city:</i> policies, land use designations (and zoning) to discourage the siting of incompatible uses adjacent to general aviation airports. [RCW 36.70A.510, RCW 36.70.547 , New in 1996] <i>Note: The plan (and associated regulations) must be filed with the Aviation Division of WSDOT. WAC 365-196-455</i> | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Location(s) No g.a. airports; See CP Sec 3.7 for JBLM policies | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| i. <i>If there is a Military Base within or adjacent to the jurisdiction employing 100 or more personnel:</i> policies, land use designations, (and consistent zoning) to discourage the siting of incompatible uses adjacent to military bases. RCW 36.70A.530(3) , New in 2004. See WAC 365-196-475 | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP 3.6, 3.7 JBLM JLUS update in progress | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Further review needed | |
| j. Where applicable, a review of drainage, flooding, and stormwater run-off in the area and nearby jurisdictions and provide guidance for corrective actions to mitigate or cleanse those discharges that pollute waters of the state. RCW 36.70A.70(1) and WAC 365-196-405(2)(c) <i>Note: RCW 90.56.010(26) defines waters of the state.</i> | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP 3.12.4, 3.12.7 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| k. Policies to designate and protect critical areas including wetlands, fish and wildlife habitat protection areas, frequently flooded areas, critical aquifer recharge areas, and geologically hazardous areas. In developing these policies, the city must have included the best available science (BAS) to protect the functions and values of critical areas, and give “special consideration” to conservation or protection measures necessary to preserve or enhance anadromous fisheries. | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP 3.12.1, 3.12.2, 3.12.4, 3.12.5, 3.12.8 LMC 14A.142 et seq; BAS Report from Geo Engineers dated 8/18/2004 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |

| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
|--|---|---|--|
| <p>RCW 36.70A.030(5), RCW 36.70A.172, BAS added in 1995. See WAC 365-195-900 through -925, WAC 365-190-080</p> <p><i>Note:</i> A voluntary stewardship program was created in 2011 as an alternative for protecting critical areas in areas used for agricultural activities. Counties had the opportunity to opt into this voluntary program before January 22, 2012. See requirements of the voluntary stewardship program. RCW 36.70A.700 through .904.</p> | | | |
| <p>1. <i>If forest or agricultural lands of long-term commercial significance are designated inside city: a program authorizing Transfer (or Purchase) of Development Rights.</i> RCW 36.70A.060(4), Amended in 2005</p> | <p><input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Location(s) NA</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed</p> | |
| <p>2. A Housing Element to ensure the vitality and character of established residential neighborhoods and is consistent with relevant CWPPs, and RCW 36.70A.070(2).</p> | | | |
| <p>a. Goals, policies, and objectives for the preservation, improvement, and development of housing. RCW 36.70A.070(2)(b) and WAC 365-196-410(2)(a)</p> | <p><input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP Section 3.2</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed</p> | |
| <p>b. An inventory and analysis of existing and projected housing needs over the planning period. RCW 36.70A.070(2)(a) and WAC 365-196-410(2)(b) and (c)</p> | <p><input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP Sec. 3.2.7; Table 3.1</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed</p> | |
| <p>c. Identification of sufficient land for housing, including but not limited to, government-assisted housing, housing for low-income families, manufactured housing, multifamily housing, group homes, and foster care facilities. RCW 36.70A.070(2)(c)</p> | <p><input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP Sec. 3.2.7; Table 3.2</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed</p> | |
| <p>d. Adequate provisions for existing and projected housing needs for all economic segments of the community. RCW 36.70A.070(2)(d) and WAC 365-196-410</p> | <p><input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP Sec. 3.2.8;</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed</p> | |
| <p>e. <i>If enacting or expanding an affordable housing program under RCW 36.70A.540: identification of land use</i></p> | <p><input type="checkbox"/> No <input checked="" type="checkbox"/> Yes</p> | <p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> | |

| | | | |
|---|---|--|--|
| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
| designations within a geographic area where increased residential development will assist in achieving local growth management and housing policies. RCW 36.70A.540 , New in 2006 . WAC 365-196-870 | Location(s) CP Sec 3.2, Policies LU 2.38 thru LU 2.42 | <input type="checkbox"/> Further review needed | |
| f. Policies so that manufactured housing is not regulated differently than site built housing. RCW 35.21.684 , 35.63.160 , 35A.21.312 , and 36.01.225 , Amended in 2004 | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP LU-7.6 LMC 18A.50.180 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| g. <i>If</i> the city has a population of over 20,000: provisions for accessory dwelling units (ADUs) to be allowed in single-family residential areas. RCW 36.70A.400 , RCW 43.63A.215(3) | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP LU-6.2, 6.3 LMC 18A.70.300 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| 3. A Capital Facilities Plan (CFP) Element to serve as a check on the practicality of achieving other elements of the plan, covering all capital facilities planned, provided, and paid for by public entities including local government and special districts, etc.; including water systems, sanitary sewer systems, storm water facilities, schools, parks and recreational facilities, police and fire protection facilities. Capital expenditures from Park and Recreation elements, if separate, should be included in the CFP Element. The CFP Element must be consistent with CWPPs, and RCW 36.70A.070(3) , and include: | | | |
| a. Policies or procedures to ensure capital budget decisions are in conformity with the comprehensive plan. RCW 36.70A.120 | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Location(s) | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Further review needed | |
| b. An inventory of existing capital facilities owned by public entities. RCW 36.70A.070(3)(a) and WAC 365-196-415(2)(a) | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Location(s) | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Further review needed | |
| c. A forecast of needed capital facilities. RCW 36.70A.070(3)(b) and WAC 365-196-415 (b) <i>Note:</i> The forecast of future need should be based on projected population and adopted levels of service (LOS) over the planning period. | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Location(s) Adopted LOS: | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Further review needed | |

| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
|---|--|--|--|
| | Future needs: | | |
| d. Proposed locations and capacities of expanded or new capital facilities. RCW 36.70A.070(3)(c) and WAC 365-196-415 (3)(C) | x No <input type="checkbox"/> Yes Location(s) | <input type="checkbox"/> Yes <input type="checkbox"/> No x Further review needed | |
| e. A six-year plan (at least) identifying sources of public money to finance planned capital facilities. RCW 36.70A.070(3)(d) and RCW 36.70A.120 WAC 365-196-415 | x No <input type="checkbox"/> Yes Location(s) | <input type="checkbox"/> Yes <input type="checkbox"/> No x Further review needed | |
| f. A policy or procedure to reassess the Land Use Element if probable funding falls short of meeting existing needs. RCW 36.70A.070(3)(e) WAC 365-196-415(2)(d) | x No <input type="checkbox"/> Yes Location(s) | <input type="checkbox"/> Yes <input type="checkbox"/> No x Further review needed | |
| g. <i>If</i> impact fees are collected: identification of public facilities on which money is to be spent. RCW 82.02.050(4) WAC 365-196-850 | x No <input type="checkbox"/> Yes Location(s) NA. NO impact fees. | <input type="checkbox"/> Yes x No <input type="checkbox"/> Further review needed | |
| 4. A Utilities Element which is consistent with relevant CWPPs and RCW 36.70A.070(4) and includes: | | | |
| a. The general location, proposed location and capacity of all existing and proposed utilities. RCW 36.70A.070(4) WAC 365-196-420 | <input type="checkbox"/> No x Yes Location(s) CP Ch 7.0- Utilities Element | <input type="checkbox"/> Yes x No <input type="checkbox"/> Further review needed | |
| 5. A Transportation Element which is consistent with relevant CWPPs and RCW 36.70A.070(6) and includes: TRANSPORTATION ELEMENT WILL BE INCLUDED AS PART OF 2015 UPDATE | | | |
| a. An inventory of air, water, and ground transportation facilities and services, including transit alignments, state-owned transportation facilities, and general aviation airports. RCW 36.70A.070(6)(a)(iii)(A) and WAC 365-196-430(2)(c). | <input type="checkbox"/> No x Yes Location(s) CP Ch 6.0- Transportation Element | <input type="checkbox"/> Yes x No <input type="checkbox"/> Further review needed | |

| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
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| b. Adopted levels of service (LOS) standards for all arterials, transit routes and highways. RCW 36.70A.070(6)(a)(iii)(B) , New in 1997. WAC 365-196-430 | <input type="checkbox"/> No x Yes Location(s) CP Section 6.6 | <input type="checkbox"/> Yes x No <input type="checkbox"/> Further review needed | |
| c. Identification of specific actions to bring locally-owned transportation facilities and services to established LOS. RCW 36.70A.070(6)(a)(iii)(D) , Amended in 2005. WAC 365-196-430 | <input type="checkbox"/> No x Yes Location(s) CP Section 6.3 (TDM) CP Section 6.7 (Reassessment strategy) | <input type="checkbox"/> Yes x No <input type="checkbox"/> Further review needed | |
| d. A forecast of traffic for at least 10 years, including land use assumptions used in estimating travel. RCW 36.70A.070(6)(a)(i) , RCW 36.70A.070(6)(a)(iii)(E) WAC 365-196-430(2)(f) . | <input type="checkbox"/> No <input type="checkbox"/> Yes Location(s) Transpo model? | <input type="checkbox"/> Yes <input type="checkbox"/> No X Further review needed | |
| e. A projection of state and local system needs to meet current and future demand. RCW 36.70A.070(6)(a)(iii)(F) WAC 365-196-430(2)(f) | <input type="checkbox"/> No x Yes Location(s) CP Section 6.7 (Reassessment strategy) | <input type="checkbox"/> Yes x No <input type="checkbox"/> Further review needed | |
| f. A pedestrian and bicycle component. RCW 36.70A.070(6)(a)(vii) , Amended 2005 WAC 365-196-430(2)(j) | <input type="checkbox"/> No x Yes Location(s) CP Goal T-14 and sub. policies. NMTP adopted 11/08 | <input type="checkbox"/> Yes x No <input type="checkbox"/> Further review needed | |
| g. A description of any existing and planned transportation demand management (TDM) strategies, such as HOV lanes or subsidy programs, parking policies, etc. RCW 36.70A.070(6)(a)(vi) WAC 365-196-430(2)(i) | <input type="checkbox"/> No x Yes Location(s) CP section 6.3 | <input type="checkbox"/> Yes x No <input type="checkbox"/> Further review needed | |
| h. An analysis of future funding capability to judge needs against probable funding resources. RCW 36.70A.070(6)(a)(iv)(A) WAC 365.196-430(2)(k)(iv) | x No <input type="checkbox"/> Yes Location(s) | <input type="checkbox"/> Yes <input type="checkbox"/> No x Further review needed | |

| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
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| i. A multiyear financing plan based on needs identified in the comprehensive plan, the appropriate parts of which serve as the basis for the 6-year street, road or transit program. RCW 36.70A.070(6)(a)(iv)(B) and RCW 35.77.010 WAC 365-196-430(2)(k)(ii) | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Location(s) | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Further review needed | |
| j. <i>If</i> probable funding falls short of meeting identified needs: a discussion of how additional funds will be raised, or how land use assumptions will be reassessed to ensure that LOS standards will be met. RCW 36.70A.070(6)(a)(iv)(C) ; WAC 365-196-430(2)(l)(ii) | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) T-13.7, 13.8; Goal T-21; Section 6.7 Reassessment Strategy | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| k. A description of intergovernmental coordination efforts , including an assessment of the impacts of the transportation plan and land use assumptions on the transportation systems of adjacent jurisdictions and how it is consistent with the regional transportation plan. RCW 36.70A.070(6)(a)(v) ; WAC 365-196-430(2)(a)(iv) | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP Goals T-2, T-13 and sub policies. Policy T-19.2 | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Further review needed | |
| 6. Provisions for siting essential public facilities (EPFs), consistent with CWPPs and RCW 36.70A.200. This section can be included in the Capital Facilities Element, Land Use Element, or in its own element. Sometimes the identification and siting process for EPFs is part of the CWPPs. | | | |
| a. A process or criteria for identifying and siting essential public facilities (EPFs) . [RCW 36.70A.200 , Amended in 1997 and 2001] <i>Notes:</i> EPFs are defined in RCW 71.09.020(14) . Cities should consider OFM's list of EPFs that are required or likely to be built within the next six years. Regional Transit Authority facilities are included in the list of essential public facilities RCW 36.70A.200, amended 2010. WAC 365-196-550(d) | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP Section 3.8, and Chapter 8.0 – Public Services. LMC 18A.30.800 et. seq.; LMC 18A.20.400.D | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| b. Policies or procedures that ensure the comprehensive plan does not preclude the siting of EPFs. RCW 36.70A.200(5) <i>Note:</i> If the EPF siting process is in the CWPPs, this policy may be contained in the comprehensive plan as well. WAC 365-196-550(3) | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CWPP EPF-1 thru EPF-8 | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Further review needed It doesn't appear that we have an explicit statement in the Comp Plan. | |

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| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
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7. Consistency is required by the GMA.

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| a. All plan elements must be consistent with relevant county-wide planning policies (CWPPs) and, where applicable, Multicounty Planning Policies (MPPs), and the GMA. RCW 36.70A.100 and 210 WAC 365-196-400(2)(c), 305 and 520 | <input type="checkbox"/> No X Yes Location(s) CP Section 1.6.7 | <input type="checkbox"/> Yes <input type="checkbox"/> No X Further review needed Chapter 1 will be updated in 2015 | |
| b. All plan elements must be consistent with each other. RCW 36.70A.070 (preamble). WAC 365-197-400(2)(f) | <input type="checkbox"/> No X Yes Location(s) | <input type="checkbox"/> Yes <input type="checkbox"/> No X Further review needed Chapter 1 will be updated in 2015 | |
| c. The plan must be coordinated with the plans of adjacent jurisdictions. RCW 36.70A.100 WAC 365-196-520 | <input type="checkbox"/> No X Yes Location(s) Section 10.3.3; Table 10-3 | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |

8. Shoreline Provisions

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| Comprehensive plan acknowledges that for shorelines of the state, the goals and policies of the shoreline management act as set forth in RCW 90.58.020 are added as one of the goals of this chapter as set forth in RCW 36.70A.020 without creating an order of priority among the fourteen goals. The goals and policies of the shoreline master program approved under RCW 90.58 shall be considered an element of the comprehensive plan. RCW 36.70A.480, WAC 365-196-580 | <input type="checkbox"/> No x Yes Location(s) CP Section 3.11.3; SMP Update recently approved by DOE | <input type="checkbox"/> Yes x No <input type="checkbox"/> Further review needed | |
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9. Public participation, plan amendments and monitoring.
Note: House Bill 2834, passed in 2012, eliminates the requirement for cities planning under the GMA to report every 5 years on its progress in implementing its comprehensive plans.

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| a. A process to ensure public participation in the comprehensive planning process. RCW 36.70A.020(11), .035, and .140; WAC 365-196-600(3) The process should address annual amendments (if the jurisdiction allows for them) [RCW 36.70A.130(2), Amended in 2006], emergency amendments [RCW 36.70A.130(2)(b)], and may include a specialized periodic update process. Plan | <input type="checkbox"/> No X Yes Location(s) CP Section 10.4, 10.6, 10.7. LMC 18A.02.400, 18A.02.565 | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |
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| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
| amendment processes may be coordinated among cities within a county [RCW 36.70A.130(2)(a)] and should be well publicized. | | | |
| b. A process to assure that proposed regulatory or administrative actions do not result in an unconstitutional taking of private property . See <i>Attorney General's Advisory Memorandum: Avoiding Unconstitutional Takings of Private Property</i> for guidance. RCW 36.70A.370 | X No <input type="checkbox"/> Yes Location(s) See 18A.50.135.I with regard to street frontage improvements. | <input type="checkbox"/> Yes <input type="checkbox"/> No X Further review needed No explicit policy? | |

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| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
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II. Required Components of Development Regulations [WAC 365-196-810](#)

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| <p>10. Regulations designating and protecting critical areas are required by RCW 36.70A.170, RCW 36.70A.060(2) and RCW 36.70A.172(1). <i>Note: A voluntary stewardship program was created in ESHB 1886 (2011) as an alternative for protecting critical areas in areas used for agricultural activities. Counties may choose to opt into this voluntary program before January 22, 2012. Click here for the requirements of the voluntary stewardship program.</i></p> | | | |
| <p>a. Classification and designation of each of the five types of critical areas (<i>wetlands, critical aquifer recharge areas, fish and wildlife habitat conservation areas, frequently flooded areas, and geologically hazardous areas</i>), if they are found within your city. RCW 36.70A.170; WAC 365-196-830(2) <i>Note: Senate Bill 5292 adopted in 2012 clarified that certain water-based artificial features or constructs are excluded from being considered part of a fish and wildlife habitat conservation areas.</i></p> | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) <small>LMC 14A.142 et seq.</small> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| <p>b. Findings that demonstrate Best Available Science (BAS) was included in developing policies and development regulations to protect the function and values of critical areas. In addition, findings should document special consideration given to conservation or protection measures necessary to preserve or enhance anadromous fisheries. RCW 36.70A.172(1); WAC 365-195, WAC 365-195</p> | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) <small>BAS Review prepared by GeoEngineers Inc. dated August 18, 2004</small> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| <p>c. Regulations that protect the functions and values of wetlands. RCW 36.70A.060(2) and RCW 36.70A.172(1) WAC 365-190-090</p> | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) <small>LMC 14A.162</small> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| <p>d. A definition of wetlands consistent with RCW 36.70A.030(21) WAC 365-190-090, WAC 173-22-035</p> | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Location(s) <small>LMC 14A.165.010</small> | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Further review needed | Need to update language |
| <p>e. Delineation of wetlands using the approved federal wetlands delineation manual and applicable regional supplements [RCW 36.70A.175, RCW 90.58.380 (1995) (2011)] WAC 173-22-035</p> | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Location(s) <small>LMC 14A.162.020</small> | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Further review needed | Need to reference 2014 rating system (Need to update CARL by 6/30/15) |

| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
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| f. Regulations that protect the functions and values of critical aquifer recharge areas (“areas with a critical recharging effect on aquifers used for potable water” RCW 36.70A.030(5)(b)). RCW 36.70A.060(2) and RCW 36.70A.172(1) WAC 365-190-100 | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) LMC 14A.150 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| g. Regulations to protect the quality and quantity of ground water used for public water supplies. RCW 36.70A.070(1) | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP 3.11.7; LMC 14A.150; Lot size and lot coverage limits in zoning code. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| h. Regulations that protect the functions and values of fish and wildlife habitat conservation areas . RCW 36.70A.060(2) and RCW 36.70A.172(1) WAC 365-195-925(3) , 365-190-130 | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) LMC 14A.154 | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Further review needed to analyze WAC 365-190-130 adopted 2010. | (Need to update CARL by 6/30/15) |
| i. Regulations that protect the functions and values of frequently flooded areas . RCW 36.70A.060(2) and RCW 36.70A.172(1) WAC 365-190-110 , WAC 173-158-040 | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) LMC 14A.158; LMC 18A.40.100 et seq. | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Further review needed Update references to latest FEMA maps. | (Need to update CARL by 6/30/15) |
| j. Definition of “fish and wildlife habitat conservation areas” does not include such artificial features or constructs as irrigation delivery systems, irrigation infrastructure, irrigation canals, or drainage ditches that lie within the boundaries of and are maintained by a port district or an irrigation district or company. New in 2012 . RCW 36.70A.030(5) | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) LMC 14A.165.010 | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Further review needed NEEDS UPDATE TO ADD CLARIFICATION LANGUAGE? | (Need to update CARL by 6/30/15) |
| k. Provisions to ensure water quality and stormwater drainage regulations are consistent with applicable Land Use Element policies. RCW 36.70A.070(1) | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) LMC 12A.10, 12A.11, 14A.150 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |

| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
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| l. Regulation of geologically hazardous areas consistent with public health and safety concerns. RCW 36.70A.030(9) , RCW 36.70A.060(2) and RCW 36.70A.172(1) WAC 365-190-120 | <input type="checkbox"/> No X Yes Location(s) LMC 14A.146 | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |
| m. Provisions that allow “ reasonable use ” of properties constrained by presence of critical areas. RCW 36.70A.370 . See <i>Attorney General’s Advisory Memorandum: Avoiding Unconstitutional Takings of Private Property</i> for guidance | <input type="checkbox"/> No X Yes Location(s) LMC 14A.142.080 and 090 | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |
| n. <i>If your city is assuming regulation of forest practices as provided in RCW 76.09.240: forest practices regulations that protect public resources, require appropriate approvals for all phases of conversion of forest lands, are guided by GMA planning goals, and are consistent with adopted critical areas regulations.</i> RCW 36.70A.570 , Amended in 2007, 2010 and RCW 76.09.240 Amended in 2007, 2010 <i>Note: Applies only to counties fully planning under the GMA with a population greater than 100,000 and the cities and towns within those counties where a certain number of Class IV applications have been filed within a certain timeframe.</i> | <input type="checkbox"/> No <input type="checkbox"/> Yes Location(s) NA | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |
| 11. Shoreline Master Program | | | |
| See Washington State Department of Ecology’s SMP Submittal Checklist | | | |
| a. Zoning is consistent with Shoreline Master Program (SMP) environmental designations. RCW 36.70A.070 ; RCW 36.70A.480 WAC 365-196-580 | <input type="checkbox"/> No X Yes Location(s) SMP Table II-development standards refer to underlying zoning. | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |
| b. <i>If SMP regulations</i> have been updated to meet Ecology’s shoreline regulations: protection for critical areas in shorelines is accomplished solely through the SMP. RCW 36.70A.480(4) , Amended in 2003 and 2010 and RCW 90.58.090(4) . WAC 365-196-580 | <input type="checkbox"/> No X Yes Location(s) SMP Chapter 3, Section B.3 | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |
| 12. The Zoning Code should contain the following provisions: | | | |
| a. Family daycare providers are allowed in areas zoned for residential or commercial uses. Zoning conditions should be no more restrictive than those imposed on other residential | <input type="checkbox"/> No X Yes Location(s) | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further | |

| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
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| <p>dwelling in the same zone, but may address drop-off and pickup areas and hours of operation. RCW 36.70A.450, WAC 365-196-865</p> | LMC 18A.70.100 | review needed | |
| <p>b. Manufactured housing is regulated the same as site-built housing. RCW 35.21.684, 35.63.160, 35A.21.312 and 36.01.225, All Amended in 2004</p> | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) LMC 18A.50.180; 18A.70.400 et seq. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| <p>c. <i>If</i> the city has a population over 20,000 accessory dwelling units (ADUs) are allowed in single-family residential areas. RCW 43.63A.215(3)</p> | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) LMC 18A.70.310 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| <p>m. <i>If</i> there is an airport within or adjacent to the city: zoning that discourages the siting of incompatible uses adjacent to general aviation airports. RCW 36.70A.510, RCW 36.70.547, New in 1996) <i>Note:</i> The zoning regulations must be filed with the Aviation Division of WSDOT. WAC 365-196-455</p> | <input type="checkbox"/> No <input type="checkbox"/> Yes Location(s) NA | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| <p>n. <i>If</i> there is a Military Base within or adjacent to the jurisdiction employing 100 or more personnel: zoning that discourages the siting of incompatible uses adjacent to military bases. RCW 36.70A.530(3), New in 2004. WAC 365-196-475</p> | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) LMC 18A.30.700 et. seq, JBLM JLUS update underway 2014 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| <p>o. Residential structures that are occupied by persons with handicaps must be regulated the same as a similar residential structure occupied by a family or other unrelated individuals. RCW 36.70A.410, WAC 365-196-860</p> | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) See LMC 18A.90.200 def'n of 'family'; and allowance for Type 1 Group Homes in all residential zones. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| <p>p. Cities adjacent to I-5, I-90, I-405, or SR 520 and counties -- for lands within 1 mile of these highways -- must adopt regulations that allow electric vehicle infrastructure (EVI) as a use in all areas except those zoned for residential or resource use, or critical areas by July 1, 2011. RCW 36.70A.695, New in 2009</p> | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) See Admin policy 2010-01 dated 6/30/2010. May want to adopt model ordinance. | <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Further review needed | |
| <p>q. Development regulations of all jurisdictions must allow electric vehicle battery charging stations in all areas except</p> | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | |

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| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
| those zoned for residential or resource use, or critical areas by July 1, 2011. RCW 36.70A.695 , New in 2009 | Location(s) See Admin policy 2010-01 dated 6/30/2010. May want to adopt model ordinance. | <input type="checkbox"/> Further review needed | |
| 13. Subdivision Code regulations | | | |
| a. Subdivision code is consistent with and implements comprehensive plan policies. RCW 36.70A.030(7) and 36.70A.040(4)(d) , WAC 365-196-820 | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) LMC 17.10.030 as amended by Ord 591. 17.14.020.A; 17.22.050.B | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| b. Code requires written findings documenting that proposed subdivisions provide appropriate provision under RCW 58.17.110(2)(a) for: Streets or roads, sidewalks, alleys, other public ways, transit stops, and other features that assure safe walking conditions for students; potable water supplies [RCW 19.27.097], sanitary wastes, and drainage ways (stormwater retention and detention); open spaces, parks and recreation, and playgrounds; and schools and school grounds. WAC 365-196-820(1) | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) LMC 17.14.030.A.1 and B.1; LMC 17.22.070.B.1 | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| c. Subdivision regulations may implement traffic demand management (TDM) policies. RCW 36.70A.070(6)(a)(vi) | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) CP Section 6.3; | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |
| d. Preliminary subdivision approvals under RCW 58.17.140 are valid for a period of five, seven, or nine years. [RCW 58.17.140 and RCW 58.17.170 . Amended 2010 by SB 6544. Expires 2014. Amended 2012 by HB 2152 <i>Note:</i> House Bill 2152, adopted by the Legislature in 2012, modified timelines. The preliminary plat approval is valid for: seven years if the date of preliminary plat approval is on or before December 31, 2014; five years if the preliminary plat approval is issued on or after January 1, 2015; and nine years if the project is located within city limits, not subject to the shoreline management act, and the preliminary plat is approved on or after December 31, 2007. | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes Location(s) LMC 17.14.040 as amended by Ord 591. Note, checklist does not seem to accurately reflect RCW 58.17.140(3)(b). | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Further review needed | |

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| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
| 14. Concurrency , Impact Fees, and TDM | | | |
| a. The transportation concurrency ordinance includes specific language that prohibits development when level of service standards for transportation facilities cannot be met. RCW 36.70A.070(6)(b) | <input type="checkbox"/> No X Yes Location(s) LMC 18A.50.195, LMC 12A.09 | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |
| b. <i>If</i> adopted: impact fee methods are consistent with RCW 82.02.050 through 100 <i>Note:</i> The timeframe for expending or encumbering impact fees has been extended to ten years. RCW 82.02.070 and RCW 82.02.080, Amended in 2011. WAC 365-196-850 | <input type="checkbox"/> No <input type="checkbox"/> Yes Location(s) NA | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |
| <i>If</i> required by RCW 70.94.527 : a commute trip reduction ordinance to reduce the proportion of single-occupant vehicle commute trips. RCW 70.94.521-551, Amended in 2006. WAC 468-63 <i>Note:</i> WSDOT maintains a list of affected jurisdictions | <input type="checkbox"/> No X Yes Location(s) LMC 12A.13 | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |
| 15. Siting Essential Public Facilities (EPFs) | | | |
| Regulations are consistent with Essential Public Facility siting process in countywide planning policies or city comprehensive plan, and do not preclude the siting of EPFs. RCW 36.70A.200(5) WAC 365-196-550 | <input type="checkbox"/> No X Yes Location(s) LMC 18A.20.400.D, 18A.30.830.A.1.b | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |
| 16. Project Review Procedures | | | |
| Project review processes integrate permit and environmental review for: notice of application; notice of complete application; one open-record public hearing; allowing applicants to combine public hearings and decisions for multiple permits; notice of decision; one closed-record appeal. RCW 36.70A.470, RCW 36.70B and RCW 43.21C WAC 365-196-845 | <input type="checkbox"/> No X Yes Location(s) LMC 18A.02 et seq | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |
| 17. General Provisions: The GMA requires that development regulations be consistent with and implement the comprehensive plan. RCW 36.70A.030(7) and .040(4)(d) . Regulations should also include: | | | |
| a. A process for early and continuous public participation in the development regulation development and amendment process. RCW 36.70A.020(11),.035, .130 and .140 | <input type="checkbox"/> No X Yes Location(s) CP 10.4; LMC 18A.02.565. | <input type="checkbox"/> Yes X No <input type="checkbox"/> Further review needed | |
| b. A process to assure that proposed regulatory or administrative actions do not result in an unconstitutional | <input type="checkbox"/> No <input type="checkbox"/> Yes | <input type="checkbox"/> Yes <input type="checkbox"/> No | |

| | | | |
|--|--|--|--|
| | Addressed in current plan or regs? If yes, where? | Changes needed to meet current statute? | Is city considering optional amendments? |
| taking of private property. RCW 36.70A.370, WAC 365-196-855 <i>Note: See Attorney General's Advisory Memorandum: Avoiding Unconstitutional Takings of Private Property.</i> | Location(s) See 18A.50.135.I with regard to street frontage improvements. | X Further review needed No explicit policy? | |

This checklist covers the requirements of the Growth Management Act through the laws of 2012. It does not address related issues, or things that are not required but that are commonly found in comprehensive plans and the implementing regulations. It may be useful to look at the expanded checklists (one for comprehensive plans, one for development regulations) and the Growth Management Act Amendment Changes 1995-2012 (amended annually). For more information, please visit:

<http://www.commerce.wa.gov/Services/localgovernment/GrowthManagement/Growth-Management-Planning-Topics/Pages/GMA-Periodic-Update.aspx>



To: Mayor and City Councilmembers
From: Tho Kraus, Assistant City Manager/Administrative Services
Through: John J. Caulfield, City Manager
Date: April 13, 2015
Subject: 2014 Year-End Financial Report

Introduction

The financial report is intended to provide an overview of activity in all funds through December 31, 2014, with more in depth discussion focused on the City's main operating funds, the General and Street Operations & Maintenance Funds.

Consolidated Funds - General & Street Operations & Maintenance

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

The variance analysis compares 2014 actuals with 2014 year-end estimates as these estimates were used to determine the projected beginning and ending fund balances as well as the basis for projecting 2015 & 2016 revenue and expenditure estimates.

Overall, total revenues of \$38.27M exceeded the year-end estimate of \$37.75M by \$520K or 1.4%. Total expenditures of \$36.40M exceeded the year-end estimate of \$36.38M by \$22K or 0.1%. The result is an increase of \$498K or 12.4% in ending fund balance. The 2014 ending fund balance of \$4.53M accounts equates to 12.6% of General and Street O&M operating revenues, compared to the 12.0% rate established in the financial policies. The goal date for meeting this target is no later than 2016 and is met with the 2015/016 Adopted Biennial Budget.

Additionally, the cash balance of the consolidated General and Street O&M Funds has improved substantially at \$2.18M and is \$1.68M above 2013's cash balance of \$1.11M above 2012's cash balance of \$1.07M. It should be noted that the 2012's cash balance is higher than 2013 due to not transferring \$778K to fleet and equipment reserves. If that was taken into consideration, the 2013 and 2014 cash balance increase over 2012 is \$211K and \$1.89M, respectively.

Operating revenues of \$35.94M exceeds the year-end estimate of \$35.49M by 454K or 1.3%. Revenue categories with major increases include \$225K franchise fees, \$133K sales tax, \$118K community & economic development services fees, and \$100K property tax. Major decreases are in (\$206K) fines and forfeitures, (\$152K) utility tax, (\$116K) public works permits and fees.

Operating expenditures of \$35.36M exceeds the year-end estimate of \$35.05M by \$312K or 0.9%. The year-end estimate includes \$200K savings from police personnel cost and \$63K savings from various municipal court line items that were not realized. Overall, from an operating and total expenditure perspective, the budget is very tight.

The following tables provide a summary of operating revenues and expenditures and their comparison to the year-end estimate.

Operating revenues of \$35.94M exceeds the year-end estimate of \$35.49M by 454K or 1.3%.

| Consolidated Funds - General and Street O&M | | | | Favorable/Unfavorable) | |
|---|--------------|--------------|--------------|-----------------------------|----------|
| | 2013 Actual | 2014 YND Est | 2014 Actual | 2014 Actual vs 2014 YND Est | |
| | | | | \$ Change | % Change |
| Operating Revenues | | | | | |
| Revenues Exceeding YND Estimate: | | | | | |
| Franchise Fees | \$ 3,157,630 | \$ 3,158,000 | \$ 3,382,845 | \$ 224,845 | 7.1% |
| Local Sales & Use Tax | 8,140,449 | 8,140,000 | 8,272,877 | 132,877 | 1.6% |
| Development Service Fees (CED) | 863,469 | 979,050 | 1,096,893 | 117,843 | 12.0% |
| Property Tax | 6,295,819 | 6,369,000 | 6,468,617 | 99,617 | 1.6% |
| Police Contracts, including Extra Duty | 791,205 | 671,000 | 739,621 | 68,621 | 10.2% |
| Miscellaneous/Interest/Other | 79,677 | 43,400 | 106,099 | 62,699 | 144.5% |
| Natural Gas Use Tax | 30,120 | 30,000 | 79,394 | 49,394 | 164.6% |
| Gambling Tax | 2,434,051 | 2,434,000 | 2,482,403 | 48,403 | 2.0% |
| Criminal Justice Sales Tax | 824,003 | 830,000 | 863,463 | 33,463 | 4.0% |
| State Shared Revenues | 1,903,214 | 1,973,600 | 1,999,468 | 25,868 | 1.3% |
| Sales/Parks | 458,373 | 465,000 | 481,690 | 16,690 | 3.6% |
| Admissions Tax | 641,151 | 640,000 | 654,011 | 14,011 | 2.2% |
| License & Permits (BL, Alarm, Animal) | 468,159 | 433,800 | 447,376 | 13,576 | 3.1% |
| Intergovernmental | 360,563 | 341,400 | 353,747 | 12,347 | 3.6% |
| Parks & Recreation Fees | 234,548 | 227,500 | 234,414 | 6,914 | 3.0% |
| Other Charges for Services | 6,098 | 11,000 | 15,295 | 4,295 | 39.0% |

| Consolidated Funds - General and Street O&M | | | | Favorable/Unfavorable) | |
|---|-------------|--------------|-------------|-----------------------------|----------|
| | 2013 Actual | 2014 YND Est | 2014 Actual | 2014 Actual vs 2014 YND Est | |
| | | | | \$ Change | % Change |
| Operating Revenues | | | | | |
| Revenues Below YND Estimate: | | | | | |
| Fines & Forfeitures | 2,342,639 | 2,329,603 | 2,123,056 | (206,547) | -8.9% |
| Utility Tax | 5,899,854 | 5,900,000 | 5,747,855 | (152,145) | -2.6% |
| Permits & Fees (PW) | 61,033 | 202,300 | 85,956 | (116,344) | -57.5% |
| Leasehold Tax | 8,027 | 8,000 | 6,457 | (1,543) | -19.3% |
| Municipal Court Charges for Services | 13,915 | 14,800 | 14,025 | (775) | -5.2% |

Operating expenditures of \$35.36M is below the year-end estimate of \$35.05M by \$312K or 0.9%.

| Consolidated Funds - General and Street O&M | | | | Favorable/Unfavorable) | |
|---|-------------|--------------|-------------|-----------------------------|----------|
| | 2013 Actual | 2014 YND Est | 2014 Actual | 2014 Actual vs 2014 YND Est | |
| | | | | \$ Change | % Change |
| Operating Expenditures | | | | | |
| Operating Expenditures Below YND Estimate: | | | | | |
| City Council | \$ 85,530 | \$ 95,670 | \$ 94,441 | \$ 1,229 | 1.3% |
| Legal | 1,249,436 | 1,327,769 | 1,272,057 | 55,712 | 4.4% |
| Community & Economic Development | 2,219,754 | 2,131,450 | 2,068,245 | 63,205 | 3.1% |
| Parks, Recreation & Community Services | 1,997,690 | 2,177,230 | 2,155,686 | 21,544 | 1.0% |
| Property Management | 861,916 | 881,620 | 825,723 | 55,897 | 6.8% |
| Public Works Streets O&M | 2,081,828 | 2,060,018 | 2,037,977 | 22,041 | 1.1% |
| Non-Departmental | 510,760 | 483,758 | 483,741 | 17 | 0.0% |
| Operating Expenditures Exceeding YND Estimate: | | | | | |
| City Manager | 419,386 | 465,286 | 528,918 | (63,632) | -12.0% |
| Municipal Court | 1,721,223 | 1,798,071 | 1,893,926 | (95,855) | -5.1% |
| Administrative Services | 3,322,082 | 3,335,380 | 3,441,279 | (105,899) | -3.1% |
| Police | 19,844,706 | 19,335,075 | 19,600,949 | (265,874) | -1.4% |

Expenditure Variance Analysis

- Legal operating expenditures of \$1.27M is below the year-end estimate by \$56K or 4.4% due to primarily to: \$25K savings in personnel benefits due to employee selection/qualification of medical related benefits; \$49K savings in professional services for contracted legal services. The savings is offset by increases of \$11K in advertising and \$11K in election costs.
- Community & Economic Development operating expenditures of \$2.07M is below the year-end estimate of \$2.13M by \$63K or 3.1% due primarily to: \$27K total personnel cost saving in Code Enforcement, Planning and Building. Economic Development savings of \$36K is also due primarily to personnel cost savings from: not filling the Economic Development Specialist position when that position was promoted to Economic Development

Manager via an open recruitment process; and allocating the portion of eligible costs for the administrative assistant to hotel/motel lodging tax.

- Parks, Recreation & Community Services operating expenditures of \$2.16M is below the year-end estimate of \$2.18M by \$22K or 1.0% due primarily to: \$36K savings in Human Services Contract; \$58K savings in Recreation Programs (\$38K personnel cost savings, \$14K special events professional services, \$4K special events miscellaneous and \$5K SummerFest), and \$49K from street landscape maintenance (primarily from \$31K personnel cost savings and \$16K supplies savings). The savings is offset by increases in: \$80K parks facilities (\$50K increase in personnel cost savings, \$13K increase in utilities, \$9K increase in professional services and \$4K increase in SWM intergovernmental charges); and \$27K increase in Fort Steilacoom (\$10K personnel cost savings offset by increases of \$17K in supplies, \$4K in professional services and \$14K in utilities).
- Property Management operating expenditures of \$826K is below the year-end estimate of \$882K by \$56K or 6.8% due to primarily to: \$22K savings in facilities maintenance primarily from utilities; \$38K savings in City Hall (\$20K in professional services and \$16K in operational supplies); \$27K in parking/rail facilities (\$24K savings in landscape maintenance; \$4K savings in contract and routine maintenance, \$57K in contracted security savings offset by increases of \$5K in utilities and \$24K professional services) offset by \$32K increase in Police Station (\$46K increase in utilities offset by \$17K savings in repairs & maintenance and landscape maintenance).
- City Manager operating expenditures of \$529K exceeds the year-end estimate of \$465K by \$63K or 12.0% due to government relations state & federal lobbyist contract, which is a key component of the communications strategy. The increase was not included as part of the year-end estimate; however, the 2015/2016 budget includes the full contract cost.
- Municipal Court operating expenditures of \$1.89M exceeds the year-end estimate of \$1.80M by \$96K due primarily to: personnel costs increased by \$52K; public defender increased by \$41K; court probation and detention professional services increased by \$17K; travel & training increased by \$3K; supplies savings of \$11K; and jury/witness fees savings of \$2K. The year-end estimate includes a \$63K savings in various line items, including personnel costs that did not materialize.
- Administrative Services operating expenditures of \$3.44 exceeds the year-end estimate of \$3.34M by \$106K or 3.1% due primarily to risk management deductibles exceeding the year-end estimate by \$146K. These deductibles are for claims prior to 2014 since the City switched from \$25K to \$0 deductible beginning January 1, 2014. Information Technology exceeded the year-end estimate by \$39K due primarily to personnel cost difference between the eliminated Senior IT Engineer and IT Manager positions. The personnel costs savings from the Financial Supervisor position that was vacant from July through December 2014 (filled April 2015) more than offsets the IT personnel cost increases.
- Police operating expenditures of \$19.60M exceeds the year-end estimate of \$19.34M by \$266K or 1.4% and is due to primarily to increases in personnel costs. The year-end estimate includes a \$200K savings due to position vacancies that did not materialize. The remaining \$66K increase is covered by additional police contract revenue.
 - Command - Savings of \$171K due primarily to: \$76K savings in fuel, \$46K savings in professional services; \$20K savings in minor tools and equipment; \$17K savings in ammunition and \$9K savings in personnel cost offset by increases of \$86K in dispatch services for City of Tacoma radio network fees (funded by overall police savings in 2014; budgeted as a line item in 2015/2016 budget).
 - Jail Services – Increase of \$12K over year-end estimate; however, year-end estimate is \$300K below the budget.
 - Dispatch Services - Increase of \$86K due to City of Tacoma radio network fees (funded by overall police savings in 2014; budgeted as a line item in 2015/2016 budget).
 - Investigations - Increase of \$122K due to personnel cost. The year-end estimate includes a \$200K anticipated savings due to position vacancies that did not materialize.
 - Patrol – Savings of \$280K due primarily to \$205K savings in personnel costs, \$15K savings in communication and public safety equipment, \$15K savings in mobile air charges and \$38K savings in repairs and maintenance.

- Specialty Units – Increase of \$256K due to increase in personnel costs. \$26K of Specialty Units personnel cost is reimbursed by the Pierce County Sex Offender Address Verification grant.
- SWAT – Increase of \$12K due to \$22K increase in personnel costs offset by savings in various line items.
- Crime Prevention – Savings of \$230K due to \$206K savings in personnel costs, \$4K savings in mobile air charges, \$13K savings in repairs and maintenance and \$2K savings in equipment.
- Contracted Services for Extra Duty – Increase of \$42K. All contracted costs excluding medical related is reimbursed by the contract. Total expenditures of \$442K are offset by \$399K in contract revenue, the difference being medical related premiums which are not reimbursable.
- Community Safety Resource Team (CSRT) – Savings of \$61K is due to personnel cost savings.
- Training – Increase of \$17K due to increase in conference/seminar registrations.
- Traffic Policing – Increase of \$39K due to personnel costs.
- Property Room – Increase of \$14K due to personnel costs.
- Reimbursements – Increased by \$405K and is due to personnel costs budgeted in other sections, but when time worked is for a specific reimbursement it is charged here. \$238K is offset by Western State Hospital revenue; \$162K is offset by Criminal Justice Training Commission revenue; and \$38K is offset by various reimbursements (Safe Street Task Force, Pacific NW Innocence Lost Task Force, Homeland Security Investigations SLOT, Washington State Patrol for Missing and Exploited Children).

The following table is provides a summary of the consolidated General and Street O&M Funds.

| General & Street O&M Funds Combined Summary | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | | 2014 YND Est vs 2014 Actual Favorable / (Unfavorable) | |
|--|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--|--------------|
| | | | | Annual Budget | YND Estimate | Actual | \$ Chg | % Chg |
| | | | | | | | | |
| REVENUES: | | | | | | | | |
| Property Tax | \$ 6,116,332 | \$ 6,227,924 | \$ 6,295,819 | \$ 6,306,000 | \$ 6,369,000 | \$ 6,468,617 | 99,617 | 1.6% |
| Local Sales & Use Tax | 7,445,356 | 7,897,357 | 8,140,449 | 8,000,000 | 8,140,000 | 8,272,877 | 132,877 | 1.6% |
| Sales/Parks | 403,822 | 412,204 | 458,373 | 400,000 | 465,000 | 481,690 | 16,690 | 3.6% |
| Natural Gas Use Tax | 38,585 | 11,296 | 30,120 | 25,000 | 30,000 | 79,394 | 49,394 | 164.6% |
| Criminal Justice Sales Tax | 732,065 | 756,800 | 824,003 | 800,000 | 830,000 | 863,463 | 33,463 | 4.0% |
| Admissions Tax | 517,350 | 591,704 | 641,151 | 472,500 | 640,000 | 654,011 | 14,011 | 2.2% |
| Utility Tax | 6,047,025 | 5,622,338 | 5,899,854 | 6,229,400 | 5,900,000 | 5,747,855 | (152,145) | -2.6% |
| Leasehold Tax | 16,357 | 11,858 | 8,027 | 1,000 | 8,000 | 6,457 | (1,543) | -19.3% |
| Gambling Tax | 2,432,400 | 2,425,133 | 2,434,051 | 2,720,000 | 2,434,000 | 2,482,403 | 48,403 | 2.0% |
| Franchise Fees | 2,319,292 | 2,957,590 | 3,157,630 | 2,165,000 | 3,158,000 | 3,382,845 | 224,845 | 7.1% |
| Development Service Fees (CED) | 961,142 | 1,026,342 | 863,469 | 1,435,785 | 979,050 | 1,096,893 | 117,843 | 12.0% |
| Permits & Fees (PW) | 49,336 | 102,492 | 61,033 | 49,500 | 202,300 | 85,956 | (116,344) | -57.5% |
| License & Permits (BL, Alarm, Animal) | 460,532 | 372,188 | 468,159 | 392,500 | 433,800 | 447,376 | 13,576 | 3.1% |
| State Shared Revenues | 1,829,799 | 1,868,205 | 1,903,214 | 1,854,300 | 1,973,600 | 1,999,468 | 25,868 | 1.3% |
| Intergovernmental | 482,732 | 351,908 | 360,563 | 392,025 | 341,400 | 353,747 | 12,347 | 3.6% |
| Parks & Recreation Fees | 216,412 | 237,203 | 234,548 | 192,600 | 227,500 | 234,414 | 6,914 | 3.0% |
| Municipal Court Charges for Services | 8,525 | 15,290 | 13,915 | - | 14,800 | 14,025 | (775) | -5.2% |
| Police Contracts, including Extra Duty | 864,167 | 812,769 | 791,205 | 631,450 | 671,000 | 739,621 | 68,621 | 10.2% |
| Other Charges for Services | 9,237 | 11,652 | 6,098 | 8,600 | 11,000 | 15,295 | 4,295 | 39.0% |
| Fines & Forfeitures | 2,038,586 | 2,419,617 | 2,342,639 | 2,335,910 | 2,329,603 | 2,123,056 | (206,547) | -8.9% |
| Miscellaneous/Interest/Other | 50,428 | 42,752 | 79,677 | 63,850 | 43,400 | 106,099 | 62,699 | 144.5% |
| Interfund Transfers | 259,700 | 269,700 | 269,700 | 284,700 | 284,700 | 284,700 | - | 0.0% |
| Subtotal Operating Revenues | \$ 33,299,179 | \$ 34,444,324 | \$ 35,283,700 | \$ 34,760,120 | \$ 35,486,153 | \$ 35,940,262 | \$ 454,109 | 1.3% |
| EXPENDITURES: | | | | | | | | |
| City Council | 99,617 | 97,927 | 85,530 | 95,670 | 95,670 | 94,441 | 1,229 | 1.3% |
| City Manager | 482,766 | 409,921 | 419,386 | 465,286 | 465,286 | 528,918 | (63,632) | -12.0% |
| Municipal Court | 1,596,425 | 1,679,120 | 1,721,223 | 1,860,571 | 1,798,071 | 1,893,926 | (95,855) | -5.1% |
| Administrative Services | 3,574,503 | 3,353,185 | 3,322,082 | 3,015,948 | 3,335,380 | 3,441,279 | (105,898) | -3.1% |
| Legal | 1,511,178 | 1,407,092 | 1,249,436 | 1,327,769 | 1,327,769 | 1,272,057 | 55,712 | 4.4% |
| Community & Economic Development | 2,145,108 | 2,036,213 | 2,219,754 | 2,131,450 | 2,131,450 | 2,068,245 | 63,205 | 3.1% |
| Parks, Recreation & Community Services | 2,165,104 | 2,165,776 | 1,997,690 | 2,187,230 | 2,177,230 | 2,155,686 | 21,544 | 1.0% |
| Police | 19,265,013 | 19,297,759 | 19,844,706 | 19,858,984 | 19,335,075 | 19,600,949 | (265,874) | -1.4% |
| Property Management | 759,895 | 819,370 | 861,916 | 881,620 | 881,620 | 825,723 | 55,897 | 6.8% |
| Public Works Streets O&M | 2,168,166 | 2,136,773 | 2,081,828 | 2,058,668 | 2,060,018 | 2,037,977 | 22,041 | 1.1% |
| Non-Departmental | 633,752 | 616,361 | 510,760 | 483,758 | 483,758 | 483,741 | 17 | 0.0% |
| Interfund Transfers | 34,450 | 36,440 | 35,000 | 35,000 | 35,000 | 35,000 | - | 0.0% |
| Contributions to Reserve Funds | 777,820 | - | 920,300 | 920,300 | 920,300 | 920,300 | - | 0.0% |
| Subtotal Operating Expenditures | \$ 35,213,798 | \$ 34,055,936 | \$ 35,269,610 | \$ 35,322,254 | \$ 35,046,627 | \$ 35,358,241 | (311,614) | -0.9% |
| OPERATING INCOME (LOSS) | \$ (1,914,619) | \$ 388,388 | \$ 14,091 | \$ (562,134) | \$ 439,526 | \$ 582,021 | | |
| OTHER FINANCING SOURCES: | | | | | | | | |
| Grants, Contrib, 1-Time Source | 374,504 | 942,516 | 804,124 | 771,184 | 252,306 | 318,247 | 65,941 | 26.1% |
| Transfers In | 38,435 | 160,778 | 454,392 | 2,015,015 | 2,015,015 | 2,015,015 | - | 0.0% |
| Subtotal Other Financing Sources | \$ 412,938 | \$ 1,103,294 | \$ 1,258,516 | \$ 2,786,199 | \$ 2,267,321 | \$ 2,333,262 | \$ 65,941 | 2.9% |
| OTHER FINANCING USES: | | | | | | | | |
| Capital & Other 1-Time | 305,462 | 385,067 | 1,371,978 | 1,327,480 | 1,286,129 | 985,391 | 300,738 | 30.5% |
| Interfund Transfers | 165,000 | 30,739 | 8,179 | 60,848 | 50,000 | 60,848 | (10,848) | -17.8% |
| Contingency | - | - | - | 25,000 | - | - | - | n/a |
| Subtotal Other Financing Uses | \$ 470,462 | \$ 415,806 | \$ 1,380,157 | \$ 1,413,328 | \$ 1,336,129 | \$ 1,046,239 | \$ 289,890 | 27.7% |
| Total Revenues and Other Sources | \$ 33,712,117 | \$ 35,547,618 | \$ 36,542,216 | \$ 37,546,319 | \$ 37,753,474 | \$ 38,273,524 | \$ 520,050 | 1.4% |
| Total Expenditures and other Uses | \$ 35,684,259 | \$ 34,471,742 | \$ 36,649,766 | \$ 36,735,582 | \$ 36,382,756 | \$ 36,404,481 | \$ (21,725) | -0.1% |
| Beginning Fund Balance: | \$ 3,667,467 | \$ 1,695,324 | \$ 2,771,200 | \$ 2,663,650 | \$ 2,663,650 | \$ 2,663,650 | \$ - | 0.0% |
| Ending Fund Balance: | \$ 1,695,324 | \$ 2,771,200 | \$ 2,663,650 | \$ 3,474,387 | \$ 4,034,368 | \$ 4,532,693 | \$ 498,325 | 12.4% |
| Ending Fund Balance as a % of Oper Rev | 5.1% | 8.0% | 7.5% | 10.0% | 11.4% | 12.6% | | |
| Reserve - Total Target 12% of Oper Rev: | \$ 3,995,901 | \$ 4,133,319 | \$ 4,234,044 | \$ 4,171,214 | \$ 4,258,338 | \$ 4,312,831 | | |
| 2% Contingency Reserves | \$ 665,984 | \$ 688,886 | \$ 705,674 | \$ 695,202 | \$ 709,723 | \$ 718,805 | | |
| 5% General Fund Reserves | \$ 1,664,959 | \$ 1,722,216 | \$ 1,764,185 | \$ 1,738,006 | \$ 1,774,308 | \$ 1,797,013 | | |
| 5% Strategic Reserves | \$ 1,664,959 | \$ 1,722,216 | \$ 1,764,185 | \$ 1,738,006 | \$ 1,774,308 | \$ 1,797,013 | | |
| Unreserved | \$ (2,300,577) | \$ (1,362,119) | \$ (1,570,394) | \$ (696,827) | \$ (223,971) | \$ 219,862 | | |

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

The table and chart below provides a comparison of operating revenues, operating expenditures and the resulting operating income/loss for the years 2009 through 2014.

2012 Actual: Operating expenditures of \$34.05M is below operating revenues of \$34.44M, resulting in an operating income of \$393K. The operating income is partially due to not transferring \$778K to the Fund 501 Fleet & Equipment Replacement Reserve for the General Fund’s contribution towards replacement reserves.

2013 Actual: Operating expenditures of \$35.35M exceeds operating revenues of \$35.28M, resulting in an operating loss of \$64K. The increase in operating expenditures in 2013 compared to 2012 is due to transferring \$920K to Fund 501 Vehicle & Equipment Replacement in 2013 compared to \$0 in 2012.

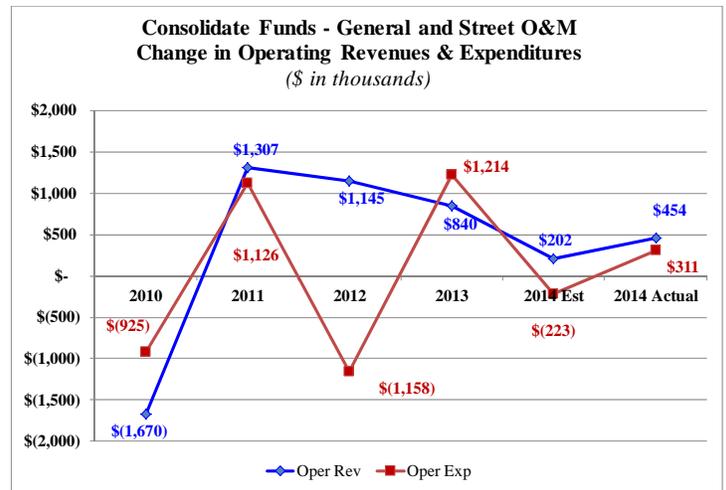
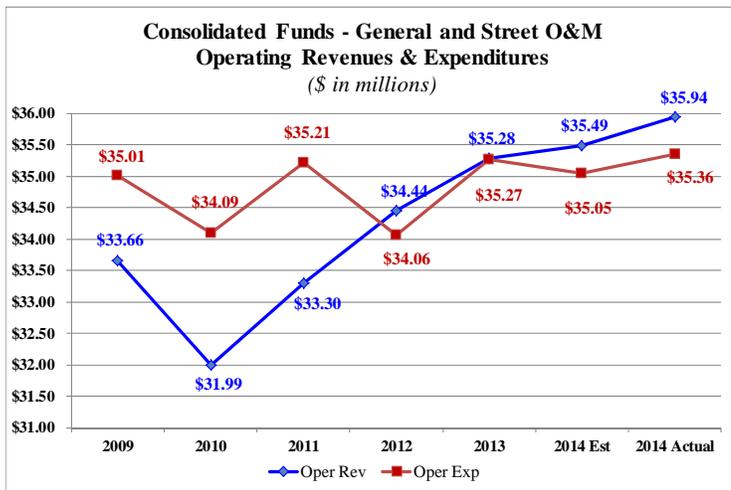
2014 Budget: Operating expenditures of \$35.32M is exceeds operating revenues of \$34.76M, resulting in an operating loss of \$562K. The current budget relies on the use of fund balance (1-time source) to support operations.

2014 Year-End Estimate: Operating expenditures of \$35.49M is below operating revenues of \$35.05M, resulting in an operating income of \$439K due to increase revenues and expenditure savings.

2014 Actual: Operating expenditures of \$35.94M is below operating revenue of \$35.36M, resulting in an operating income of \$577K due to increase revenues and expenditure savings.

| General & Street O&M Funds | 2009 Annual Actual | 2010 Annual Actual | 2011 Annual Actual | 2012 Annual Actual * | 2013 Annual Actual | 2014 Annual Budget | 2014 Year-End Estimate | 2014 Annual Actual |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|------------------------|--------------------|
| Operating Revenue | \$ 33,662,000 | \$ 31,992,000 | \$ 33,299,000 | \$ 34,444,000 | \$ 35,284,000 | \$ 34,760,000 | \$35,486,000 | \$35,940,000 |
| Operating Expenditures | \$35,013,000 | \$34,088,000 | \$35,214,000 | \$34,056,000 | \$35,270,000 | \$35,322,000 | \$35,047,000 | \$35,358,000 |
| Operating Income / (Loss) | (\$1,352,000) | (\$2,096,000) | (\$1,915,000) | \$388,000 | \$14,000 | (\$562,000) | \$440,000 | \$582,000 |

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



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

The actual 2014 combined ending fund balance of \$4.53M exceeds the year-end estimated ending fund balance of \$4.03M by \$498K or 12.4%. The actual ending fund balance equates to 12.6% of operating revenues.

The following provides the history of changes to the 2014 ending fund balance estimates.

The 2014 Year-End Estimated Ending Fund Balance which was established as part of the 2015/2016 biennial budget process increases the estimated combined ending fund balance from \$3.47M to \$4.03M which equates to 11.4% of operating revenues. The increase in estimated ending fund balance is due to higher revenue estimates and expenditure savings.

The 2014 Year-End/Housekeeping Adjustment which the City Council approved in December 2014 decreases the estimated combined ending fund balance from \$3.49M to \$3.47M due which equates to 9.8% of operating revenues. The minor decrease in estimated ending fund balance is due allocations of expenditures for Police grant match.

The 2014 July Budget Adjustment which the City Council approved in July 2014 increases the estimated combined ending fund balance from \$2.62M to \$3.49M, which equates to 9.8% of operating revenues. The increase in estimated ending fund balance is due primarily to increasing the actual beginning fund balance due to additional entries posted to 2013 revenues, resulting in a higher 2013 ending fund balance than previously reported (rolls over to 2014 beginning fund balance). Other adjustments affecting ending fund balance includes a \$1.0M transfer of excess fleet & equipment reserves back to the General Fund (the original source of funds) offset by expenditure allocations for various information technology needs and other one-time programs such as court audit remittance due to audit, comprehensive plan and fiscal analysis for economic development opportunities, Bridgeport Gateway and Fort Steilacoom barn removal.

The 2014 Carry Forward Budget Adjustment which the City Council approved in May 2014 increases the estimated combined ending fund balance from \$1.44M to \$2.62M, which equates to 7.5% of operating revenues. The increase in estimated ending fund balance is due primarily to higher than anticipated beginning balance as a result of the preliminary closing of 2013 books resulting in an additional \$300K and transferring in \$840K of unspent General Fund revenue sources from Fund 190 CDBG.

The 2014 Budget Adjustment which the City Council approved in July 2014 increases the estimated combined ending fund balance from \$2.62M to \$3.49M, which equates to 10% of operating revenues. The increase in estimated ending fund balance is due to primarily to higher than anticipated beginning balance as a result of the final closing of 2013 books resulting in an additional \$470K and returning \$1.0M of excess General Fund contributions to fleet & equipment replacement reserves, offset by an increase in various expenditures appropriation requests.

The 2014 Year-End/Housekeeping Adjustment which the City Council approved in November 2014 decreases the estimated combined ending fund balance from \$3.49M to \$3.47M, which equates to 10% of operating revenues. The decrease in estimated ending fund balance is due to providing \$11.2K local match funding for the bulletproof vest partnership grant and \$0.6K for WCIA assessment.

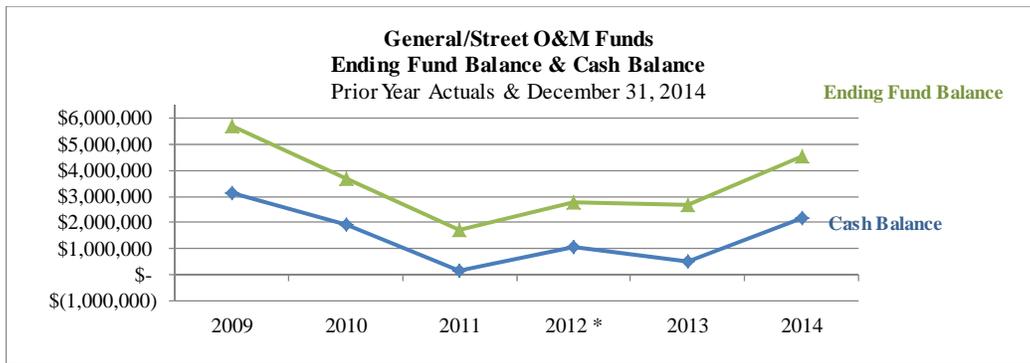
In support of the City’s financial integrity, the City Council adopted on September 15, 2014, a set of financial policies including fund balance reserves totaling 12% of General/Street O&M Funds operating revenues. In 2016, this 12% equates to \$4.34M. The goal date for meeting this target is no later than 2016 and is met with the 2015/016 Adopted Biennial Budget.

- *2% General Fund Contingency Reserves:* The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City’s operations which could not have been reasonably anticipated at the time the original budget was prepared. A 2% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly \$723K.
- *5% General Fund Ending Fund Balance Reserves:* The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond to revenue shortfalls with fiscal strength. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly \$1.81M.
- *5% Strategic Reserves:* The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated events. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly \$1.81M.

The combined General/Street O&M Funds ending fund balance at December 31, 2014 is \$4.53M which includes \$2.18M in cash balance. The table and graph below provides the current and 5-year history of the General/Street O&M Funds ending balance and cash & investment.

| Year | Total Ending Fund Balance | Cash | Investments | Total |
|--------|---------------------------|--------------|--------------|--------------|
| 2009 | \$ 5,694,825 | \$ 1,590,235 | \$ 1,512,518 | \$ 3,102,753 |
| 2010 | 3,667,466 | 1,906,000 | - | 1,906,000 |
| 2011 | 1,695,324 | 173,142 | - | 173,142 |
| 2012 * | 2,771,200 | 1,072,852 | - | 1,072,852 |
| 2013 | 2,663,648 | 505,801 | - | 505,801 |
| 2014 | 4,532,741 | 2,183,083 | - | 2,183,083 |

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

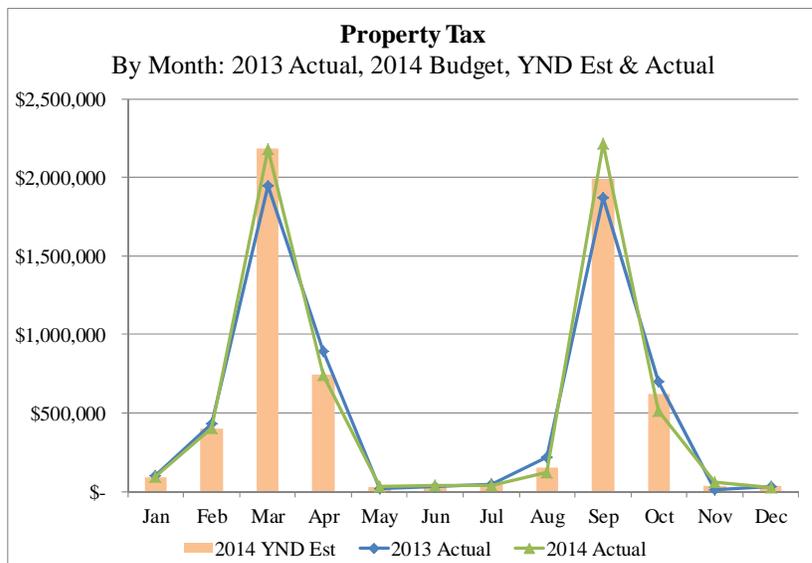


Note – the 2012 ending fund balance \$2.78M and cash balance of \$1.07M is higher than 2013 due to not transferring \$778K to fleet and equipment reserves.

Property Tax

Private property and businesses in the City limits are levied a property tax which is due in two installments, in April and October of each year. Property tax collections in 2014 totals \$6.47M and exceeds 2013 collections by \$172K or 2.7%, and also exceeds the year-end estimate of \$6.37M by \$100K or 1.6%.

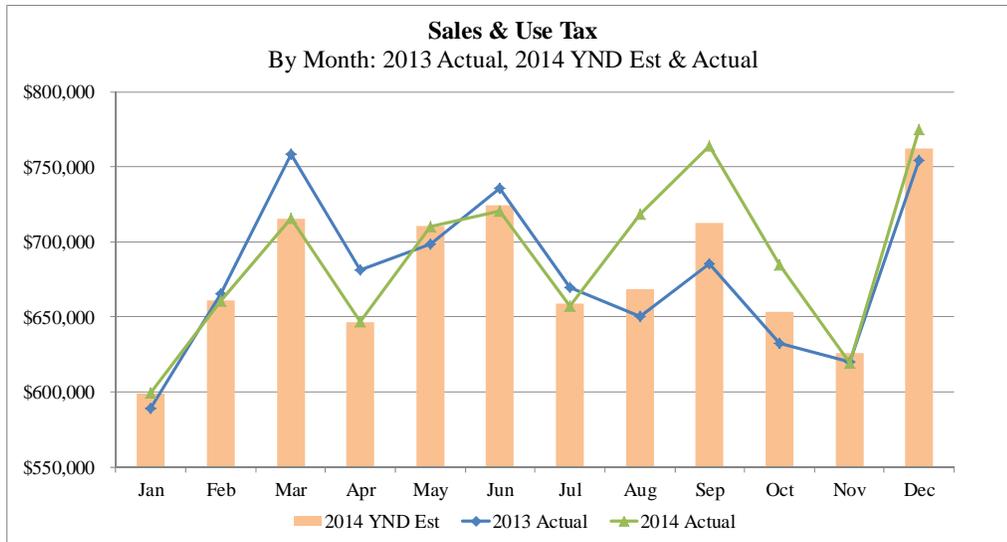
| Property Tax | | | | | | | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|-------------|-----------------------|-------------|------------------------|-------------|
| Month | 2012 Actual | 2013 Actual | 2014 | | | Favorable/(Unfavorable) | | | | | |
| | | | Budget | YND Est | Actual | 2014 Act. vs 2013 Act. | | 2014 Actual vs Budget | | 2014 Actual vs YND Est | |
| | | | | | | \$ | % | \$ | % | \$ | % |
| Jan | \$ 103,966 | \$ 102,245 | \$ 88,232 | \$ 92,779 | \$ 92,779 | \$ (9,466) | -9.3% | \$ 4,547 | 5.2% | \$ - | 0.0% |
| Feb | 243,194 | 433,439 | 283,490 | 403,847 | 403,847 | (29,592) | -6.8% | 120,357 | 42.5% | - | 0.0% |
| Mar | 2,300,914 | 1,945,434 | 2,184,049 | 2,183,114 | 2,183,114 | 237,680 | 12.2% | (935) | 0.0% | - | 0.0% |
| Apr | 662,261 | 896,437 | 751,251 | 742,622 | 742,622 | (153,815) | -17.2% | (8,629) | -1.1% | - | 0.0% |
| May | 15,583 | 16,703 | 27,737 | 29,967 | 29,967 | 13,264 | 79.4% | 2,230 | 8.0% | - | 0.0% |
| Jun | 32,760 | 28,818 | 28,315 | 37,206 | 37,206 | 8,388 | 29.1% | 8,891 | 31.4% | - | 0.0% |
| Jul | 33,746 | 43,108 | 34,455 | 41,335 | 41,335 | (1,773) | -4.1% | 6,880 | 20.0% | - | 0.0% |
| Aug | 99,923 | 217,489 | 157,499 | 153,690 | 122,038 | (95,451) | -43.9% | (35,461) | -22.5% | (31,652) | -20.6% |
| Sep | 2,138,392 | 1,869,723 | 2,040,886 | 1,991,528 | 2,212,244 | 342,521 | 18.3% | 171,358 | 8.4% | 220,716 | 11.1% |
| Oct | 531,252 | 702,704 | 636,295 | 620,906 | 516,222 | (186,482) | -26.5% | (120,073) | -18.9% | (104,684) | -16.9% |
| Nov | 37,646 | 9,048 | 35,416 | 34,560 | 59,737 | 50,690 | 560.2% | 24,321 | 68.7% | 25,177 | 72.9% |
| Dec | 28,289 | 30,671 | 38,374 | 37,446 | 27,506 | (3,165) | -10.3% | (10,867) | -28.3% | (9,940) | -26.5% |
| Total | \$ 6,227,924 | \$ 6,295,819 | \$ 6,306,000 | \$ 6,369,000 | \$ 6,468,618 | \$ 172,798 | 2.7% | \$ 162,618 | 2.6% | \$ 99,617 | 1.6% |
| AV (in billions) | \$4.88 | \$4.42 | \$4.49 | \$4.49 | \$4.49 | | | | | | |
| Ave Change (2009 - 2013): | | 1.4% | | | | | | | | | |
| Ave Change (2010 - 2014): | | 1.4% | | | | | | | | | |



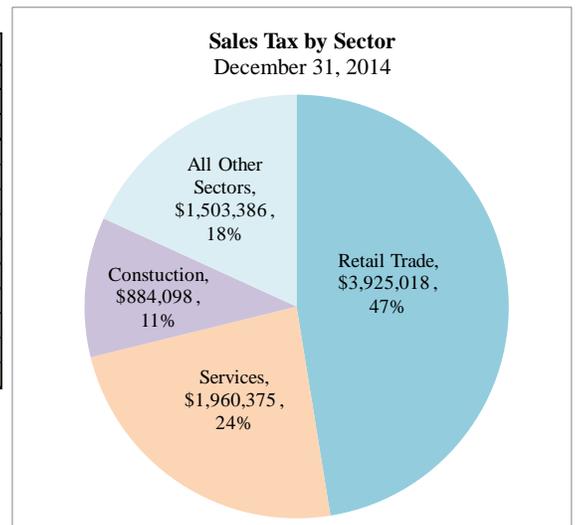
Sales & Use Tax

2014 sales tax collections total \$8.27M which exceeds 2013 collections by \$132K or 1.6% and also exceeds the year-end estimate of \$8.14M by \$133K or 1.6%.

| Sales Tax | | | | | | | | | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|-------------|-----------------------|-------------|------------------------|-------------|
| Month | 2012 Actual | 2013 Actual | 2014 | | | Favorable/(Unfavorable) | | | | | |
| | | | Budget | YND Est | Actual | 2014 Act. vs 2013 Act. | | 2014 Actual vs Budget | | 2014 Actual vs YND Est | |
| | | | | | | \$ | % | \$ | % | \$ | % |
| Jan | \$ 511,330 | \$ 588,783 | \$ 562,385 | \$ 599,289 | \$ 599,289 | \$ 10,506 | 1.8% | \$ 36,904 | 6.6% | \$ - | 0.0% |
| Feb | 597,866 | 665,316 | 635,979 | 660,758 | 660,758 | (4,558) | -0.7% | 24,778 | 3.9% | - | 0.0% |
| Mar | 682,989 | 758,783 | 716,372 | 715,740 | 715,740 | (43,043) | -5.7% | (633) | -0.1% | - | 0.0% |
| Apr | 616,598 | 681,641 | 637,495 | 646,843 | 646,843 | (34,798) | -5.1% | 9,348 | 1.5% | - | 0.0% |
| May | 636,637 | 698,333 | 646,320 | 710,434 | 710,434 | 12,101 | 1.7% | 64,114 | 9.9% | - | 0.0% |
| Jun | 666,914 | 735,824 | 723,758 | 724,586 | 720,391 | (15,433) | -2.1% | (3,367) | -0.5% | (4,195) | -0.6% |
| Jul | 659,484 | 669,832 | 658,426 | 659,179 | 657,370 | (12,462) | -1.9% | (1,056) | -0.2% | (1,809) | -0.3% |
| Aug | 700,833 | 650,171 | 667,855 | 668,619 | 718,471 | 68,300 | 10.5% | 50,616 | 7.6% | 49,852 | 7.5% |
| Sep | 684,741 | 685,216 | 711,881 | 712,696 | 763,993 | 78,777 | 11.5% | 52,111 | 7.3% | 51,297 | 7.2% |
| Oct | 731,153 | 632,657 | 652,593 | 653,339 | 684,774 | 52,117 | 8.2% | 32,181 | 4.9% | 31,435 | 4.8% |
| Nov | 643,445 | 619,860 | 625,319 | 626,034 | 619,521 | (339) | -0.1% | (5,798) | -0.9% | (6,513) | -1.0% |
| Dec | 765,367 | 754,032 | 761,613 | 762,483 | 775,293 | 21,261 | 2.8% | 13,680 | 1.8% | 12,810 | 1.7% |
| Total | \$ 7,897,357 | \$ 8,140,448 | \$ 7,999,998 | \$ 8,140,000 | \$ 8,272,877 | \$ 132,429 | 1.6% | \$ 272,879 | 3.4% | \$ 132,877 | 1.6% |
| Retail Sales (in millions) | \$940.16 | \$969.10 | \$952.38 | \$969.05 | \$984.87 | | | | | | |
| Ave Change (2009 - 2013): | | 2.1% | | | | | | | | | |
| Ave Change (2010 - 2014): | | 1.9% | | | | | | | | | |



| Top 10 Taxpayers (Grouped by Sector) | | | | |
|---------------------------------------|---------------------------|---------------------|--|---------------|
| Sector | Actual | | Favorable/(Unfavorable) Change from 2013 | |
| | 2013 | 2014 | \$ | % |
| | Construction of Buildings | \$ 269,936 | \$ 130,222 | \$ (139,714) |
| Motor Vehicle and Parts Dealer | 332,092 | 296,017 | (36,075) | -10.9% |
| Building Material and Garden | 185,193 | 192,898 | 7,705 | 4.2% |
| Food and Beverage Stores | 81,989 | 82,731 | 742 | 0.9% |
| Clothing and Accessories | 91,660 | 87,710 | (3,950) | -4.3% |
| General Merchandise Stores | 700,516 | 624,367 | (76,149) | -10.9% |
| Telecommunications | 81,638 | 84,136 | 2,498 | 3.1% |
| Rental and Leasing Services | 72,034 | 80,753 | 8,719 | 12.1% |
| Food Services, Drinking Places | 85,926 | 80,281 | (5,645) | -6.6% |
| Food Services, Drinking Places | \$ 1,815,058 | \$ 1,578,834 | \$ (236,224) | -13.0% |



Retail trade, the largest economic sector, accounts for 47% of collections, followed by services and construction which account for 24% and 11%, 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 18%.

Retail Trade: Compared to 2013, the retail trade sector is down \$12K or 0.3%. The decrease is due primarily to decreases in motor vehicle and parts dealers which are down \$58K or 7.0% and general merchandise retailers which are down \$53K or 6.1%. Other areas that experienced decreases include gasoline stations, miscellaneous store retailers and clothing and accessories. Non-store retailers increased by \$39K or 30.2%, electronics and appliances increased by \$32K or 28.1%, and building material and garden increased by \$29K or 10.2%. Other areas that experienced increases include food and beverage stores, sporting goods, hobby, books.

Services: Compared to 2013, the services sector is up \$56K or 3.0%. The increase is due primarily to increases in food services & drinking places which is up \$24K or 3.5% and repairs & maintenance which is up \$26K or 8.2%.

Construction: Compared to 2013, the construction sector is down \$149K or 14.4%. The majority of the decrease is in construction of buildings which is down \$154K or 25.0%.

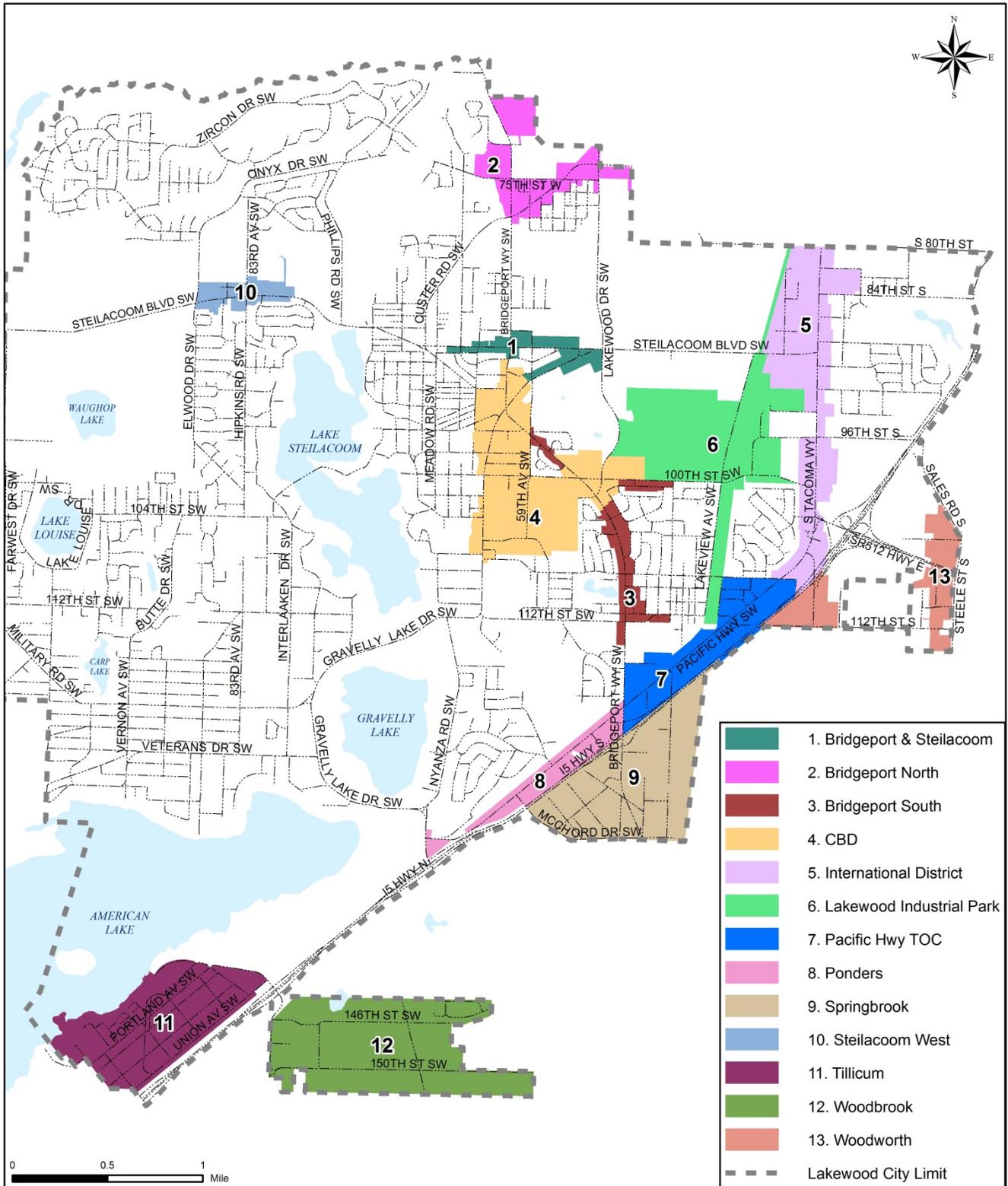
All Other Sectors: Compared to 2013, all other sectors increased by \$237K or 18.8%.

- *Finance, Insurance and Real Estate* increased by \$2K or 0.7% due primarily to increases in rental and leasing services which increased by \$2K or 0.9%.
- *Information* increased by \$36K or 9.4% due primarily to increases in telecommunications which increased by \$32K or 10.5%.
- *Manufacturing* increased by \$21K or 15.7% due primarily to increases fabricated metal product manufacturing which increased by \$13K or 98.6%, nonmetallic mineral products which increased by \$5K or 27.0% and wood product manufacturing which increased by \$4K or 200.0%.
- *Wholesale Trade* increased by \$123K or 36.0% due to increases in durable goods which increased by \$101K or 39.0% and non-durable goods which increased by \$22K or 27.0%.
- *Other* increased by \$21K or 45.6% primarily due to an increase in transit & ground passengers which increased \$11K or 63.1% and transportation support which increased \$10K or 41.6%.
- *Government* increased by \$33K or 43.7% due primarily to an increase in non-classifiable establishments which increased \$20K or 114.6% and economic programs administration which increased \$11K or 21.7%.

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

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

| Sales & Use Tax by Sector | | | | |
|---------------------------------|---------------------|---------------------|-------------------------|-------------|
| Sector | Year-To-Date | | Favorable/(Unfavorable) | |
| | 2013 | 2014 | Change from 2013 | % |
| Retail Trade | \$ 3,937,448 | \$ 3,925,018 | \$ (12,430) | -0.3% |
| Services | 1,903,989 | 1,960,375 | 56,386 | 3.0% |
| Construction | 1,033,044 | 884,098 | (148,946) | -14.4% |
| Wholesale Trade | 342,333 | 465,524 | 123,191 | 36.0% |
| Information | 387,366 | 423,863 | 36,497 | 9.4% |
| Finance, Insurance, Real Estate | 277,970 | 279,876 | 1,906 | 0.7% |
| Manufacturing | 135,444 | 156,694 | 21,250 | 15.7% |
| Government | 76,096 | 109,327 | 33,231 | 43.7% |
| Other | 46,759 | 68,102 | 21,343 | 45.6% |
| Total | \$ 8,140,449 | \$ 8,272,877 | \$ 132,429 | 1.6% |



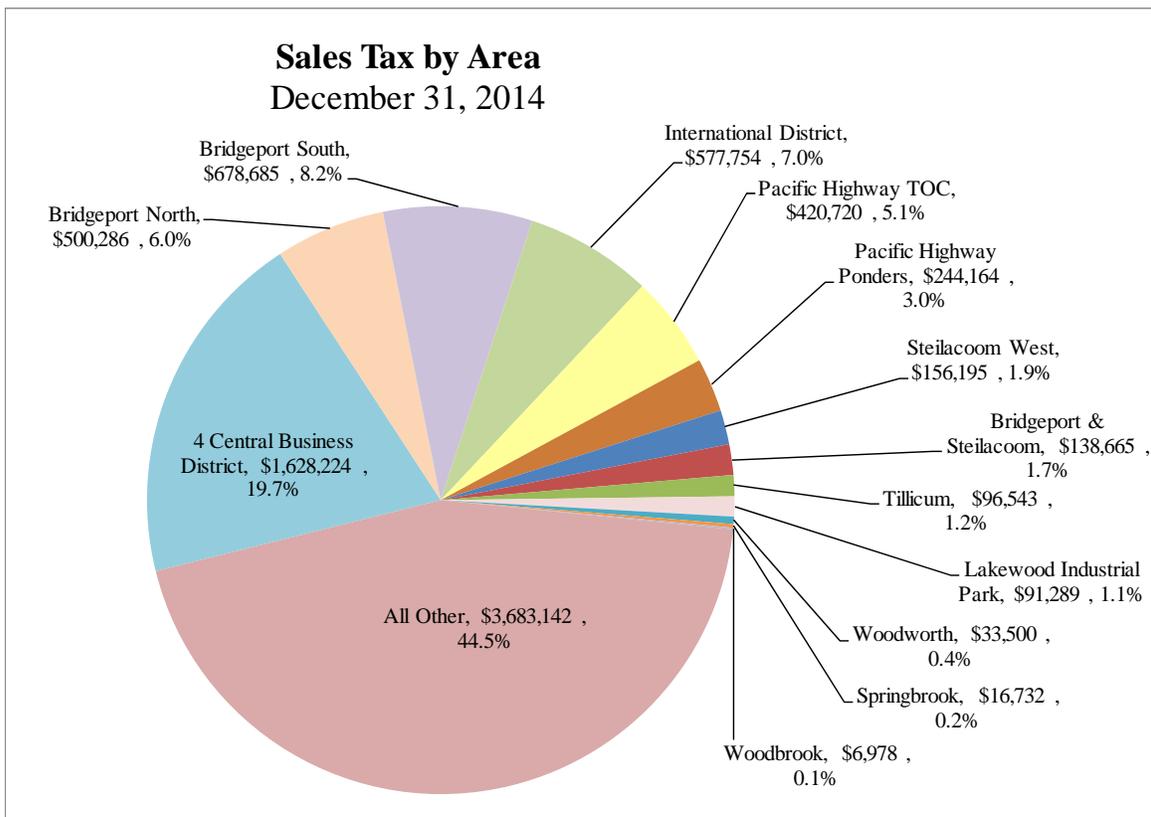
Retail Tax Areas

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

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

| Sales & Use Tax by Area | | | | |
|---|---------------------|---------------------|-------------------------|-------------|
| Map ID/Area | Year-To-Date | | Favorable/(Unfavorable) | |
| | 2013 | 2014 | Change from 2013 | |
| | | | \$ | % |
| 1 Bridgeport & Steilacoom | \$ 118,708 | \$ 138,665 | \$ 19,957 | 16.8% |
| 2 Bridgeport North | 545,338 | 500,286 | (45,052) | -8.3% |
| 3 Bridgeport South | 619,902 | 678,685 | 58,783 | 9.5% |
| 4 Central Business District | 1,579,183 | 1,628,224 | 49,041 | 3.1% |
| 5 International District | 524,096 | 577,754 | 53,658 | 10.2% |
| 6 Lakewood Industrial Park | 81,839 | 91,289 | 9,450 | 11.5% |
| 7 Pacific Highway Transit Oriented Commercial (TOC) | 455,397 | 420,720 | (34,677) | -7.6% |
| 8 Pacific Highway Ponders | 197,761 | 244,164 | 46,403 | 23.5% |
| 9 Springbrook | 15,587 | 16,732 | 1,145 | 7.3% |
| 10 Steilacoom West | 122,235 | 156,195 | 33,960 | 27.8% |
| 11 Tillicum | 84,163 | 96,543 | 12,380 | 14.7% |
| 12 Woodbrook | 5,324 | 6,978 | 1,654 | 31.1% |
| 13 Woodworth | 19,180 | 33,500 | 14,320 | 74.7% |
| Other: | | | | |
| Food Services, Drinking Places | 320,097 | 306,706 | (13,391) | -4.2% |
| Construction | 973,603 | 818,767 | (154,836) | -15.9% |
| Non-Store Retailers | 209,687 | 198,191 | (11,496) | -5.5% |
| Telecommunications | 264,040 | 287,187 | 23,147 | 8.8% |
| All Other Categories | 2,004,308 | 2,072,291 | 67,983 | 3.4% |
| Total | \$ 8,140,449 | \$ 8,272,877 | \$ 132,429 | 1.6% |

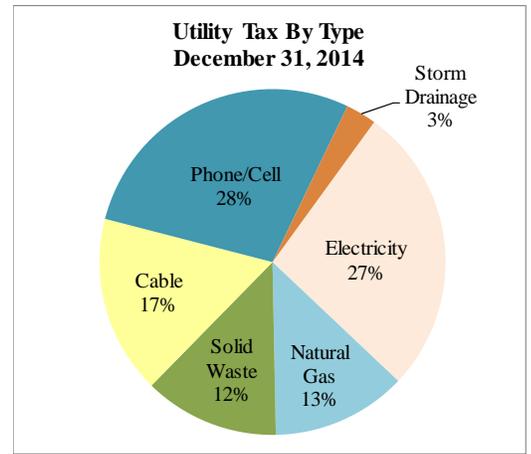
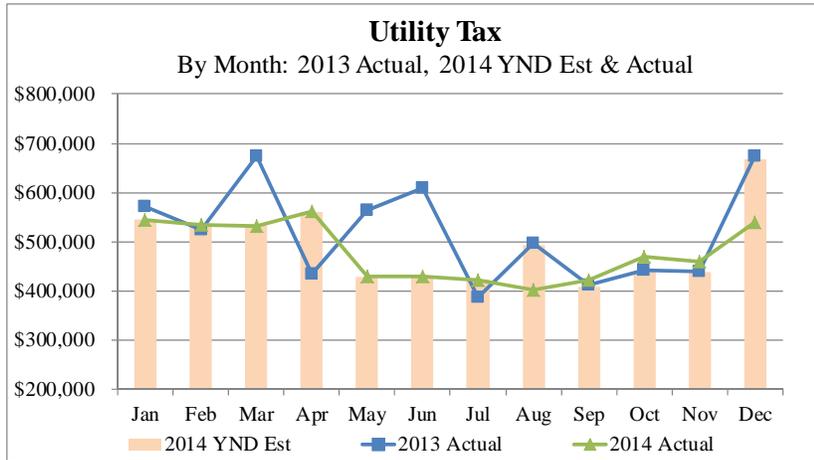


Utility Tax

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.

2014 utility tax collections total \$5.75M which is below 2013 collections by \$152K or 2.6% and is also below the year-end estimate of \$5.90M by \$152K or 2.6%.

| Utility Tax | | | | | | | | | | | |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|--------------|-----------------------|--------------|------------------------|--------------|
| Month | 2012 Actual | 2013 Actual | 2014 | | | Favorable/(Unfavorable) | | | | | |
| | | | Budget | YND Est | Actual | Change from 2013 | | 2014 Actual vs Budget | | 2014 Actual vs YND Est | |
| | | | | | | \$ | % | \$ | % | \$ | % |
| Jan | \$ 553,009 | \$ 536,622 | \$ 571,526 | \$ 545,267 | \$ 545,267 | \$ 8,644 | 1.6% | \$ (26,260) | -4.6% | \$ - | 0.0% |
| Feb | 483,333 | 478,022 | 523,073 | 533,446 | 533,446 | 55,424 | 11.6% | 10,373 | 2.0% | - | 0.0% |
| Mar | 551,621 | 525,479 | 674,138 | 532,688 | 532,688 | 7,209 | 1.4% | (141,450) | -21.0% | - | 0.0% |
| Apr | 265,908 | 629,278 | 433,950 | 560,947 | 560,947 | (68,331) | -10.9% | 126,997 | 29.3% | - | 0.0% |
| May | 668,470 | 542,264 | 564,639 | 428,392 | 428,392 | (113,872) | -21.0% | (136,247) | -24.1% | - | 0.0% |
| Jun | 553,649 | 482,544 | 610,127 | 430,195 | 430,195 | (52,349) | -10.8% | (179,932) | -29.5% | - | 0.0% |
| Jul | 490,254 | 351,102 | 386,445 | 422,860 | 422,860 | 71,758 | 20.4% | 36,415 | 9.4% | - | 0.0% |
| Aug | 349,832 | 506,145 | 496,934 | 493,045 | 402,578 | (103,567) | -20.5% | (94,356) | -19.0% | (90,467) | -18.3% |
| Sep | 340,918 | 461,243 | 411,791 | 408,568 | 422,329 | (38,914) | -8.4% | 10,538 | 2.6% | 13,761 | 3.4% |
| Oct | 450,146 | 294,459 | 443,177 | 439,709 | 469,552 | 175,093 | 59.5% | 26,375 | 6.0% | 29,843 | 6.8% |
| Nov | 449,000 | 461,243 | 440,660 | 437,211 | 459,732 | (1,511) | -0.3% | 19,072 | 4.3% | 22,521 | 5.2% |
| Dec | 466,199 | 631,454 | 672,939 | 667,672 | 539,869 | (91,585) | -14.5% | (133,070) | -19.8% | (127,803) | -19.1% |
| Total | \$ 5,622,338 | \$ 5,899,854 | \$ 6,229,400 | \$ 5,900,000 | \$ 5,747,855 | \$ (151,999) | -2.6% | \$ (481,545) | -7.7% | \$ (152,145) | -2.6% |
| Ave Change (2009 - 2013): | | 0.5% | | | | | | | | | |
| Ave Change (2010 - 2014): | | 2.1% | | | | | | | | | |



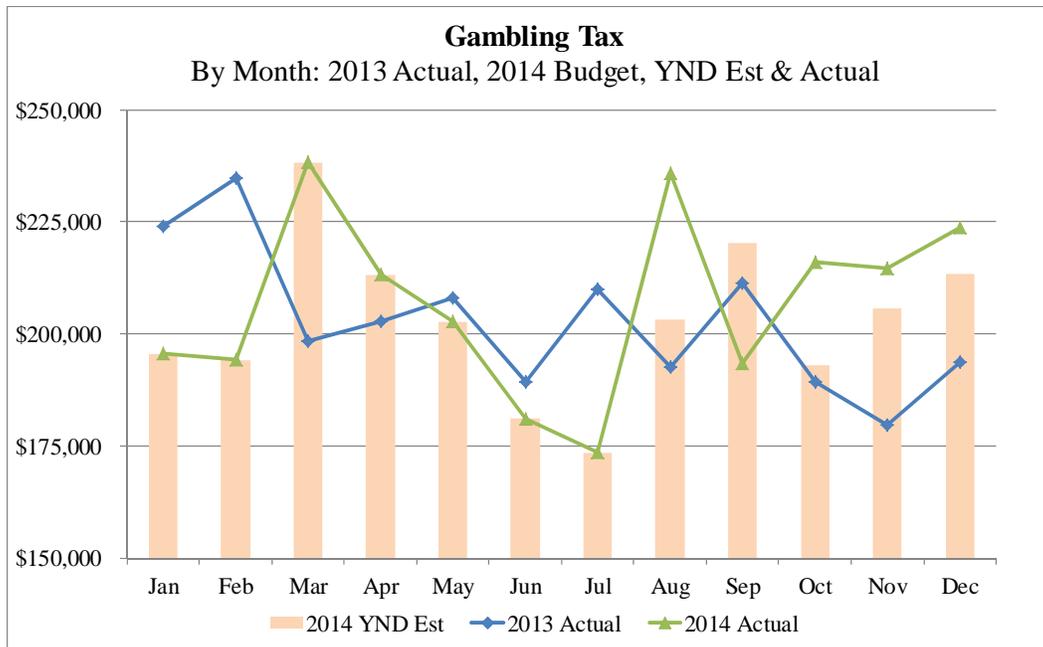
| Utility Tax by Type | | | | | | | | | | | |
|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|--------------|-----------------------|--------------|------------------------|--------------|
| Type | 2012 Actual | 2013 Actual | 2014 | | | 2014 Act. vs 2013 Act. | | 2014 Actual vs Budget | | 2014 Actual vs YND Est | |
| | | | Budget | YND Est | YTD Actual | \$ | % | \$ | % | \$ | % |
| Electricity | \$ 1,402,152 | \$ 1,602,288 | \$ 1,385,600 | \$ 1,602,000 | \$ 1,595,942 | \$ (6,346) | -0.4% | \$ 210,342 | 15.2% | \$ (6,058) | -0.4% |
| Natural Gas | 787,425 | 762,036 | 1,200,000 | 762,000 | 720,699 | (41,337) | -5.4% | (479,301) | -39.9% | (41,301) | -5.4% |
| Solid Waste | 596,041 | 740,532 | 665,000 | 741,000 | 720,197 | (20,335) | -2.7% | 55,197 | 8.3% | (20,803) | -2.8% |
| Cable | 874,579 | 942,278 | 703,800 | 942,000 | 944,860 | 2,582 | 0.3% | 241,060 | 34.3% | 2,860 | 0.3% |
| Phone/Cell | 1,806,362 | 1,689,516 | 2,100,000 | 1,690,000 | 1,602,189 | (87,327) | -5.2% | (497,811) | -23.7% | (87,811) | -5.2% |
| Storm Drainage | 155,781 | 163,204 | 175,000 | 163,000 | 163,968 | 764 | 0.5% | (11,032) | -6.3% | 968 | 0.6% |
| Total | \$ 5,622,340 | \$ 5,899,854 | \$ 6,229,400 | \$ 5,900,000 | \$ 5,747,855 | \$ (151,999) | -2.6% | \$ (481,545) | -7.7% | \$ (152,145) | -2.6% |

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 total \$2.48M which is above 2013 collections by \$48K or 2.0% and is also above the year-end estimate of \$2.43M by \$48K or 2.0%. The composition of gambling tax revenues is roughly: card rooms 94%, punch board and pull tabs 5%, and amusement games 1%.

| Gambling Tax | | | | | | | | | | | |
|--------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-------------------------|-------------|-----------------------|--------------|------------------------|-------------|
| Month | 2012 Actual | 2013 Actual | 2014 | | | Favorable/(Unfavorable) | | | | | |
| | | | Budget | YND Est | Actual | Change from 2013 | | 2014 Actual vs Budget | | 2014 Actual vs YND Est | |
| | | | | | | \$ | % | \$ | % | \$ | % |
| Jan | \$ 222,706 | \$ 224,136 | \$ 239,597 | \$ 195,538 | \$ 195,538 | \$ (28,598) | -12.8% | \$ (44,059) | -18.4% | \$ - | 0.0% |
| Feb | 262,436 | 234,642 | 261,191 | 194,147 | 194,147 | (40,495) | -17.3% | (67,044) | -25.7% | - | 0.0% |
| Mar | 208,500 | 198,324 | 234,719 | 238,262 | 238,262 | 39,938 | 20.1% | 3,543 | 1.5% | - | 0.0% |
| Apr | 195,743 | 202,922 | 226,335 | 213,208 | 213,208 | 10,286 | 5.1% | (13,127) | -5.8% | - | 0.0% |
| May | 171,175 | 207,948 | 207,769 | 202,674 | 202,674 | (5,274) | -2.5% | (5,095) | -2.5% | - | 0.0% |
| Jun | 166,992 | 189,331 | 223,334 | 181,125 | 181,125 | (8,206) | -4.3% | (42,209) | -18.9% | - | 0.0% |
| Jul | 193,117 | 209,906 | 220,584 | 173,497 | 173,497 | (36,409) | -17.3% | (47,087) | -21.3% | - | 0.0% |
| Aug | 182,104 | 192,726 | 217,017 | 203,107 | 235,976 | 43,250 | 22.4% | 18,959 | 8.7% | 32,869 | 16.2% |
| Sep | 208,091 | 211,389 | 235,390 | 220,302 | 193,467 | (17,922) | -8.5% | (41,923) | -17.8% | (26,835) | -12.2% |
| Oct | 191,594 | 189,421 | 206,342 | 193,116 | 216,061 | 26,640 | 14.1% | 9,719 | 4.7% | 22,945 | 11.9% |
| Nov | 223,728 | 179,572 | 219,828 | 205,738 | 214,748 | 35,176 | 19.6% | (5,080) | -2.3% | 9,010 | 4.4% |
| Dec | 198,947 | 193,734 | 227,893 | 213,286 | 223,700 | 29,966 | 15.5% | (4,193) | -1.8% | 10,414 | 4.9% |
| Total | \$2,425,133 | \$2,434,051 | \$2,720,000 | \$ 2,434,000 | \$2,482,403 | \$ 48,352 | 2.0% | \$ (237,597) | -8.7% | \$ 48,403 | 2.0% |
| Ave Change (2009 - 2013) | | -2.4% | | | | | | | | | |
| Ave Change (2010 - 2014) | | -1.0% | | | | | | | | | |

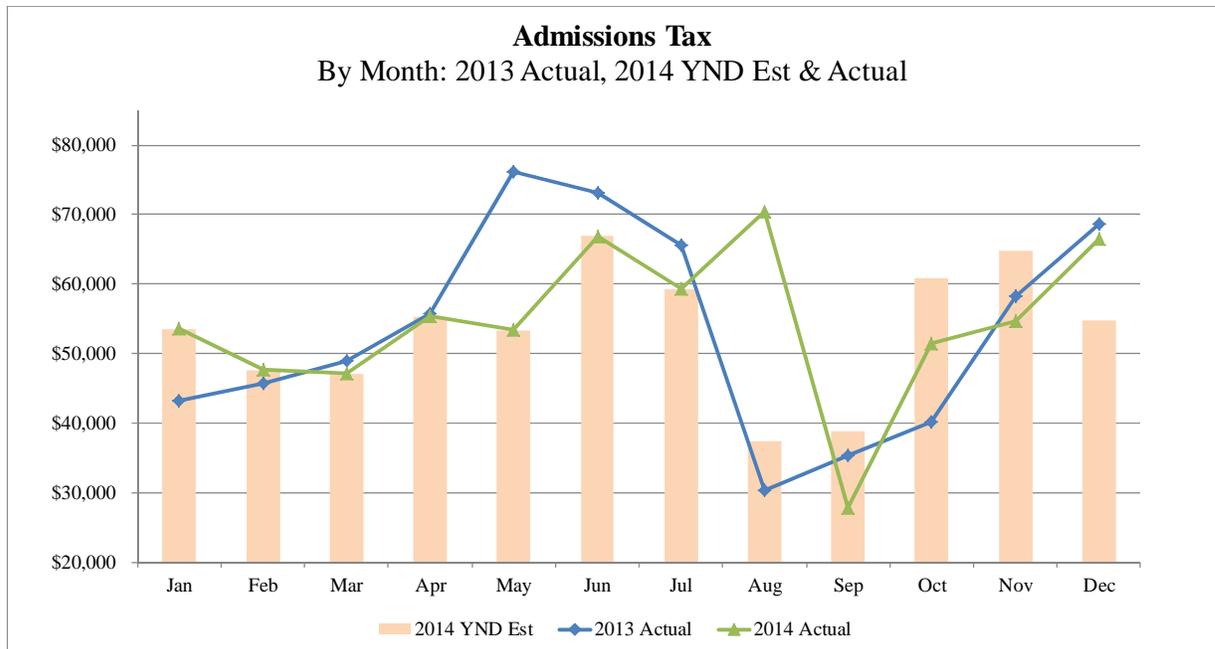


Admissions Tax

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 total \$654K which exceeds 2013 collections by \$13K or 2.0% and also exceeds the year-end estimate of \$640K by \$14K or 2.2%.

| Admissions Tax | | | | | | | | | | | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|-------------|-----------------------|--------------|------------------------|-------------|
| Month | 2012 Actual | 2013 Actual | 2014 | | | Favorable/(Unfavorable) | | | | | |
| | | | Budget | YND Est | Actual | 2014 Act. vs 2013 Act. | | 2014 Actual vs Budget | | 2014 Actual vs YND Est | |
| | | | | | | \$ | % | \$ | % | \$ | % |
| Jan | \$ 52,043 | \$ 43,295 | \$ 37,427 | \$ 53,560 | \$ 53,560 | \$ 10,265 | 23.7% | \$ 16,133 | 43.1% | \$ - | 0.0% |
| Feb | 55,758 | 45,678 | 38,144 | 47,650 | 47,650 | 1,972 | 4.3% | 9,506 | 24.9% | - | 0.0% |
| Mar | 45,958 | 48,920 | 35,243 | 47,097 | 47,097 | (1,823) | -3.7% | 11,854 | 33.6% | - | 0.0% |
| Apr | 58,667 | 55,687 | 40,248 | 55,369 | 55,369 | (318) | -0.6% | 15,121 | 37.6% | - | 0.0% |
| May | 58,696 | 76,194 | 55,025 | 53,364 | 53,364 | (22,830) | -30.0% | (1,661) | -3.0% | - | 0.0% |
| Jun | 56,784 | 73,038 | 48,712 | 66,895 | 66,895 | (6,143) | -8.4% | 18,183 | 37.3% | - | 0.0% |
| Jul | 48,680 | 65,646 | 44,401 | 59,305 | 59,305 | (6,341) | -9.7% | 14,904 | 33.6% | - | 0.0% |
| Aug | 27,441 | 30,319 | 25,194 | 37,327 | 70,427 | 40,108 | 132.3% | 45,233 | 179.5% | 33,100 | 88.7% |
| Sep | 38,258 | 35,343 | 26,225 | 38,855 | 27,912 | (7,431) | -21.0% | 1,687 | 6.4% | (10,943) | -28.2% |
| Oct | 60,889 | 40,180 | 41,083 | 60,869 | 51,387 | 11,207 | 27.9% | 10,304 | 25.1% | (9,482) | -15.6% |
| Nov | 48,456 | 58,282 | 43,776 | 64,859 | 54,616 | (3,666) | -6.3% | 10,840 | 24.8% | (10,243) | -15.8% |
| Dec | 40,074 | 68,571 | 37,020 | 54,850 | 66,428 | (2,143) | -3.1% | 29,408 | 79.4% | 11,578 | 21.1% |
| Total | \$ 591,704 | \$ 641,151 | \$ 472,500 | \$ 640,000 | \$ 654,010 | \$ 12,859 | 2.0% | \$ 181,510 | 38.4% | \$ 14,010 | 2.2% |
| Ave Change (2009 - 2013): | | 6.4% | | | | | | | | | |
| Ave Change (2010 - 2014): | | 7.0% | | | | | | | | | |



Franchise Fees

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

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

2014 franchise fees total \$3.38M which exceeds the year-end estimate of \$3.16M by \$225K or 7.1%.

Compared to 2013 franchise fees of \$3.16M:

- Cable franchise fees increased \$66K or 8.9%
- Water franchise fees increased \$70K or 22.5%
- Sewer franchise fees increased \$29K or 3.8%
- Solid waste franchise fees increased \$17K or 3.3%
- Tacoma Power contract increased \$43K or 5.3%

| Franchise Fees | | | | | | | |
|----------------|---------------------|--------------------|---------------------|----------------------------|--------------|-----------------------------|-------------|
| Month | 2014 | | | 2014 Actual vs 2014 Budget | | 2014 Actual vs 2014 YND Est | |
| | Budget | YND Est | Actual | \$ | % | \$ | % |
| Jan | \$ - | \$ - | \$ - | - | n/a | - | n/a |
| Feb | 87,500 | 65,000 | 66,148 | (21,352) | -24.4% | 1,148 | 1.8% |
| Mar | 453,750 | 724,500 | 736,243 | 282,493 | 62.3% | 11,743 | 1.6% |
| Apr | - | - | - | - | n/a | - | n/a |
| May | 87,500 | 65,000 | 66,611 | (20,889) | -23.9% | 1,611 | 2.5% |
| Jun | 453,750 | 724,500 | 765,691 | 311,941 | 68.7% | 41,191 | 5.7% |
| Jul | - | - | - | - | n/a | - | n/a |
| Aug | 87,500 | 65,000 | 68,445 | (19,055) | -21.8% | 3,445 | 5.3% |
| Sep | 453,750 | 724,500 | 820,052 | 366,302 | 80.7% | 95,552 | 13.2% |
| Oct | - | - | - | - | n/a | - | n/a |
| Nov | 87,500 | 65,000 | 66,651 | (20,849) | -23.8% | 1,651 | 2.5% |
| Dec | 453,750 | 724,500 | 793,004 | 339,254 | 74.8% | 68,504 | 9.5% |
| Total | \$ 2,165,000 | \$3,158,000 | \$ 3,382,845 | \$ 1,217,845 | 56.3% | \$ 224,845 | 7.1% |

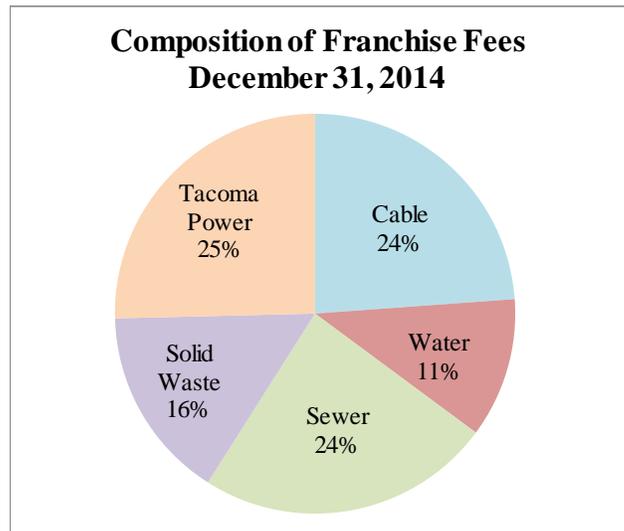
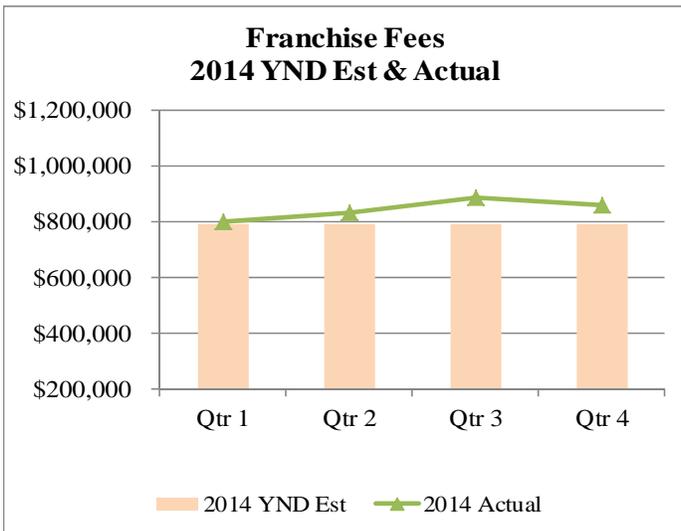


Photo Infraction – Red Light/School Zone Enforcement

The City currently has eight cameras operating at five locations:

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

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

2014 net revenues total \$288K which is \$59K or 17.1% below 2013 collections of \$347K. Compared to the 2014 year-end estimate net revenues of \$310K, 2014 net revenues is below by \$22K or 7.2%. 2014 gross revenue of \$704K is below the year-end estimate of \$750K by \$46K or 6.1% and payments to vendors are below the year-end estimate of \$440K by \$24K or 5.7%.

| Photo Infraction - Red light/School Zone Enforcement | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|---------------|
| Month | Year 2013 | | | Year 2014 | | | Favorable/(Unfavorable) | |
| | Gross Revenue | Vendor Payment | Net Revenue | Gross Revenue | Vendor Payment | Net Revenue | Net Revenue Change from 2013 | |
| | | | | | | | \$ | % |
| Jan | \$ 58,410 | \$ 37,593 | \$ 20,817 | \$ 57,905 | \$ 36,593 | \$ 21,312 | \$ 495 | 2.4% |
| Feb | 66,685 | 37,593 | 29,093 | 63,261 | 36,593 | 26,668 | (2,425) | -8.3% |
| Mar | 70,575 | 37,593 | 32,982 | 56,692 | 36,593 | 20,099 | (12,883) | -39.1% |
| Apr | 67,061 | 37,593 | 29,468 | 60,035 | 37,593 | 22,442 | (7,026) | -23.8% |
| May | 63,441 | 37,593 | 25,848 | 59,634 | 37,593 | 22,041 | (3,807) | -14.7% |
| Jun | 76,071 | 37,593 | 38,479 | 57,842 | 33,593 | 24,249 | (14,230) | -37.0% |
| Jul | 69,939 | 36,593 | 33,346 | 56,453 | 34,593 | 21,860 | (11,486) | -34.4% |
| Aug | 49,938 | 34,593 | 15,345 | 51,457 | 34,593 | 16,864 | 1,519 | 9.9% |
| Sep | 72,071 | 37,593 | 34,479 | 50,732 | 36,593 | 14,139 | (20,339) | -59.0% |
| Oct | 53,443 | 37,593 | 15,850 | 49,678 | 32,240 | 17,438 | 1,588 | 10.0% |
| Nov | 79,956 | 37,593 | 42,363 | 79,223 | 32,240 | 46,983 | 4,620 | 10.9% |
| Dec * | 65,515 | 36,593 | 28,922 | 61,298 | 27,585 | 33,713 | 4,791 | 16.6% |
| Total | \$ 793,105 | \$ 446,114 | \$ 346,991 | \$ 704,210 | \$ 416,401 | \$ 287,809 | \$ (59,183) | -17.1% |

* Dec 2014 vendor payment includes a \$2,141 credit for September.

Jail Services

2014 payments for jail services total \$694K and accounts for 70.7% of the annual budget of \$982K and represent 101.8% of the year-end estimate of \$682K. The year-end estimate of \$682K is a reduction of \$300K from the original budget estimate and was determined as part of the 2015/2016 biennial budget process.

| Jail | Booking Fee | Daily Rate |
|---------------|-------------|----------------------|
| Pierce County | \$225 | \$92 |
| Nisqually | \$20 | \$65 \$55 (30+ days) |
| Fife | \$20 | \$65 |
| Puyallup | \$0 | \$65 |
| Wapato * | \$0 | \$45 Min 13 beds |

* Terminate January 2015

| Service Period | 2014 | | | | | Total by Month |
|----------------|--------------------|-----------------------|-------------------|------------------------------|-----------------|-------------------|
| | Wapato Police Dept | Nisqually Police Dept | Pierce County | City of Puyallup | City of Fife | |
| Jan | \$ 17,655 | \$ 18,668 | \$ 17,119 | \$ 520 | \$ - | \$ 53,962 |
| Feb | 18,403 | 32,968 | 11,635 | 65 | 215 | 63,286 |
| Mar | 17,221 | 32,905 | 3,621 | - | - | 53,747 |
| Apr | 17,550 | 25,831 | 6,946 | - | 710 | 51,037 |
| May | 20,115 | 33,451 | 6,578 | 325 | - | 60,469 |
| Jun | 20,334 | 32,375 | 7,476 | 455 | 150 | 60,790 |
| Jul | 17,790 | 37,065 | 6,993 | 130 | 600 | 62,578 |
| Aug | 17,600 | 28,925 | 10,601 | 455 | 860 | 58,441 |
| Sep | 17,679 | 26,230 | 12,589 | 195 | 430 | 57,123 |
| Oct | 17,565 | 26,850 | 8,913 | - | 215 | 53,543 |
| Nov | 17,647 | 34,030 | 12,466 | - | - | 64,143 |
| Dec | 17,622 | 27,080 | 9,385 | - | 690 | 54,777 |
| Total | \$ 217,181 | \$ 356,378 | \$ 114,322 | \$ 2,145 | \$ 3,870 | \$ 693,896 |
| | | | | Annual Budget | \$ | 981,840 |
| | | | | % of Annual Budget Spent | | 70.7% |
| | | | | Year-End Estimate | \$ | 681,840 |
| | | | | % of Year-End Estimate Spent | | 101.8% |

Fines & Forfeitures

2014 municipal court revenue collections of \$1.38M represent 93.0% of the \$1.49M annual budget and 89.3% of the year-end estimate. Compared to 2013 collections are down \$129K or 8.6% due primarily to: detention & corrections services which are down \$68K or 15.7%; civil infraction penalties which are down \$47K or 5.6%; and criminal traffic misdemeanor fines which are down \$10K or 24.8%.

| Fines & Forfeitures | | | | | | | | | | | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------------|--------------|-----------------------|--------------|------------------------|---------------|
| Category | | | 2014 | | | Favorable/(Unfavorable) | | | | | |
| | 2012 | 2013 | Budget | YND Est | Actual | 2014 Act. vs 2013 Act. | | 2014 Actual vs Budget | | 2014 Actual vs YND Est | |
| | | | | | | \$ | % | \$ | % | \$ | % |
| Admin, Filing, Copy, Forms, Legal | \$ 57,658 | \$ 57,388 | \$ 31,350 | \$ 57,389 | \$ 55,293 | \$ (2,095) | -3.7% | \$ 23,943 | 76.4% | \$ (2,096) | -3.7% |
| Detention & Correction Services | 426,925 | 431,381 | 389,400 | 431,381 | 363,517 | (67,864) | -15.7% | (25,883) | -6.6% | (67,864) | -15.7% |
| Civil Penalties | 16,865 | 12,206 | - | 12,206 | 10,316 | (1,890) | -15.5% | 10,316 | n/a | (1,890) | -15.5% |
| Civil Infraction Penalties | 932,084 | 839,061 | 906,300 | 828,240 | 792,345 | (46,716) | -5.6% | (113,955) | -12.6% | (35,895) | -4.3% |
| Civil Parking Infractions | 12,148 | 12,307 | 39,200 | 44,426 | 8,157 | (4,150) | -33.7% | (31,043) | -79.2% | (36,269) | -81.6% |
| Criminal Traffic Misdemeanor Fines | 49,393 | 40,853 | 51,500 | 57,372 | 30,738 | (10,115) | -24.8% | (20,762) | -40.3% | (26,634) | -46.4% |
| Criminal Non-Traffic Fines | 13,285 | 13,874 | 26,700 | 13,873 | 9,535 | (4,339) | -31.3% | (17,165) | -64.3% | (4,338) | -31.3% |
| Court Cost Recoupment | 32,920 | 30,969 | 42,210 | 27,886 | 24,660 | (6,309) | -20.4% | (17,550) | -41.6% | (3,226) | -11.6% |
| Interest/Other/Misc | 55,021 | 76,589 | 2,250 | 76,330 | 90,332 | 13,743 | 17.9% | 88,082 | 3914.8% | 14,002 | 18.3% |
| Total | \$ 1,596,299 | \$ 1,514,628 | \$ 1,488,910 | \$ 1,549,103 | \$ 1,384,893 | \$ (129,735) | -8.6% | \$ (104,017) | -7.0% | \$ (164,210) | -10.6% |

Community and Economic Development

The table below provides historical annual and 2014 year-end estimate versus actual subsidy and recovery ratio by program, excluding economic development. 2014 operating expenditures total \$1.78M while operating revenues total \$1.37M, resulting in an annual recovery ratio of 77% or \$409K General Fund investment which is \$176K or 43% below the year-end estimate.

| Community & Economic Development - Licenses & Permits | | | | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|-----------------------|------------|
| | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | | Variance | |
| | | | | | | YND Estimate | Actual | Favorable/Unfavorable | |
| | | | | | | | | \$ Change | % Change |
| Operating Revenues: | | | | | | | | | |
| Business Licenses | \$ 251,020 | \$ 253,803 | \$ 279,507 | \$ 174,708 | \$ 279,070 | \$ 240,000 | \$ 270,375 | \$ 30,375 | 13% |
| Building Permits | 470,691 | 338,983 | 499,942 | 476,429 | 379,184 | 417,000 | 443,123 | 26,123 | 6% |
| Other Building Permit Fees | 108,161 | 84,175 | 88,780 | 89,525 | 118,595 | 94,900 | 100,147 | 5,247 | 6% |
| Plan Review/Plan Check Fees | 371,467 | 343,557 | 330,472 | 409,876 | 317,008 | 391,500 | 466,631 | 75,131 | 19% |
| Other Zoning/Development Fees | 52,436 | 47,613 | 41,949 | 50,512 | 48,682 | 75,650 | 86,993 | 11,343 | 15% |
| Total Operating Revenue | \$1,253,775 | \$1,068,131 | \$1,240,650 | \$1,201,050 | \$1,142,539 | \$ 1,219,050 | \$1,367,269 | \$ 148,219 | 12% |
| Operating Expenditures: | | | | | | | | | |
| Code Enforcement | 170,905 | 239,550 | 255,437 | 276,269 | 282,706 | 291,760 | 282,065 | 9,695 | 3% |
| Planning | 806,750 | 747,322 | 793,082 | 822,696 | 680,926 | 683,900 | 676,832 | 7,068 | 1% |
| Building | 1,176,515 | 888,501 | 808,503 | 535,815 | 848,485 | 828,380 | 817,591 | 10,789 | 1% |
| Total Operating Expenditures | \$2,154,170 | \$1,875,373 | \$1,857,022 | \$1,634,780 | \$1,812,117 | \$ 1,804,040 | \$1,776,488 | \$ 27,552 | 2% |
| General Fund Investment Amount | \$ 900,395 | \$ 807,242 | \$ 616,372 | \$ 433,730 | \$ 669,578 | \$ 584,990 | \$ 409,219 | \$ 175,771 | 43% |
| Recovery Ratio | 58% | 57% | 67% | 73% | 63% | 68% | 77% | | |

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

Parks, Recreation & Community Services

The following provides historical annual and 2014 year-end estimate versus year-to-date recovery ratio and General Fund investment by program excluding human services.

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

2014 direct program expenditures total \$1.43M and revenues total \$748K, resulting in a General Fund investment of \$685K or a recovery ratio of 52%. Including indirect administration costs of \$201K, expenditures total \$1.63M and proportionate share of parks sales tax revenue of \$59K, revenues total \$808K, resulting in a General Fund investment is \$827K or recovery ratio of 49%.

The total 2014 general fund investment of \$827K is \$13K or 1.6% below the year-end estimate.

| Parks Sales Tax | |
|-----------------|------------|
| Year | Revenue |
| 2007 | \$ 493,360 |
| 2008 | \$ 461,411 |
| 2009 | \$ 363,218 |
| 2010 | \$ 437,146 |
| 2011 | \$ 403,822 |
| 2012 | \$ 412,204 |
| 2013 | \$ 458,373 |
| 2014 | \$ 481,690 |

| Parks, Recreation & Community Services | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|-----------------|--------------|-----------------------|--------|
| Program | 2009 Annual | 2010 Annual | 2011 Annual | 2012 Annual | 2013 Annual | 2014 | | | |
| | | | | | | YND Estimate | Actual | Variance | |
| | | | | | | | | Favorable/Unfavorable | |
| | | | | | | \$ Change | % Change | | |
| Recreation: | | | | | | | | | |
| Revenues | \$ 137,104 | \$ 149,683 | \$ 138,276 | \$ 160,531 | \$ 195,853 | \$ 173,804 | \$ 163,108 | \$ (10,696) | -6.2% |
| Expenditures | \$ 316,887 | \$ 316,386 | \$ 355,653 | \$ 381,941 | \$ 346,398 | \$ 359,480 | \$ 301,182 | \$ 58,298 | 19.4% |
| General Fund Investment | \$ 179,783 | \$ 166,703 | \$ 217,378 | \$ 221,411 | \$ 150,545 | \$ 185,676 | \$ 138,074 | \$ 47,602 | 34.5% |
| Recovery Ratio | 43% | 47% | 39% | 42% | 57% | 48% | 54% | | |
| Senior Services: | | | | | | | | | |
| Revenues | \$ 135,627 | \$ 139,135 | \$ 143,313 | \$ 116,654 | \$ 118,303 | \$ 131,341 | \$ 126,681 | \$ (4,661) | -3.5% |
| Expenditures | \$ 207,277 | \$ 201,264 | \$ 226,560 | \$ 189,836 | \$ 200,651 | \$ 208,610 | \$ 207,557 | \$ 1,053 | 0.5% |
| General Fund Investment | \$ 71,651 | \$ 62,129 | \$ 83,248 | \$ 73,182 | \$ 82,348 | \$ 77,269 | \$ 80,876 | \$ (3,608) | -4.5% |
| Recovery Ratio | 65% | 69% | 63% | 61% | 59% | 63% | 61% | | |
| Parks Facilities: | | | | | | | | | |
| Revenues | \$ 151,132 | \$ 167,328 | \$ 151,710 | \$ 171,277 | \$ 185,071 | \$ 180,113 | \$ 206,682 | \$ 26,569 | 14.8% |
| Expenditures | \$ 464,275 | \$ 439,314 | \$ 457,365 | \$ 489,109 | \$ 459,913 | \$ 401,680 | \$ 481,251 | \$ (79,571) | -16.5% |
| General Fund Investment | \$ 313,143 | \$ 271,986 | \$ 305,655 | \$ 317,832 | \$ 274,843 | \$ 221,567 | \$ 274,569 | \$ (53,002) | -19.3% |
| Recovery Ratio | 33% | 38% | 33% | 35% | 40% | 45% | 43% | | |
| Fort Steilacoom: | | | | | | | | | |
| Revenues | \$ 359,471 | \$ 379,117 | \$ 310,000 | \$ 216,384 | \$ 230,243 | \$ 188,856 | \$ 252,159 | \$ 63,303 | 33.5% |
| Expenditures | \$ 374,876 | \$ 391,342 | \$ 410,815 | \$ 449,884 | \$ 417,950 | \$ 416,450 | \$ 443,644 | \$ (27,194) | -6.1% |
| General Fund Investment | \$ 15,405 | \$ 12,226 | \$ 100,815 | \$ 233,500 | \$ 187,706 | \$ 227,594 | \$ 191,485 | \$ 36,109 | 18.9% |
| Recovery Ratio | 96% | 97% | 75% | 48% | 55% | 45% | 57% | | |
| Subtotal Direct Cost: | | | | | | | | | |
| Revenues | \$ 783,334 | \$ 835,262 | \$ 743,299 | \$ 664,846 | \$ 729,470 | \$ 674,114 | \$ 748,629 | \$ 74,515 | 11.1% |
| Expenditures | \$ 1,363,316 | \$ 1,348,306 | \$ 1,450,394 | \$ 1,510,770 | \$ 1,424,912 | \$ 1,386,220 | \$ 1,433,634 | \$ (47,414) | -3.3% |
| General Fund Investment | \$ 579,982 | \$ 513,044 | \$ 707,095 | \$ 845,925 | \$ 695,442 | \$ 712,106 | \$ 685,005 | \$ 27,101 | 4.0% |
| Recovery Ratio | 57% | 62% | 51% | 44% | 51% | 49% | 52% | | |
| Administration (Indirect Cost): | | | | | | | | | |
| Revenues | \$ 47,806 | \$ 57,781 | \$ 49,842 | \$ 50,104 | \$ 55,618 | \$ 57,386 | \$ 59,276 | \$ 1,890 | 3.3% |
| Expenditures | \$ 206,632 | \$ 205,359 | \$ 204,221 | \$ 209,047 | \$ 196,770 | \$ 185,160 | \$ 201,177 | \$ (16,017) | -8.0% |
| General Fund Subsidy | \$ 158,826 | \$ 147,579 | \$ 154,379 | \$ 158,943 | \$ 141,152 | \$ 127,774 | \$ 141,901 | \$ (14,127) | -10.0% |
| Recovery Ratio | 23% | 28% | 24% | 24% | 28% | 31% | 29% | | |
| Total Direct & Indirect Cost: | | | | | | | | | |
| Revenues | \$ 831,140 | \$ 893,043 | \$ 793,141 | \$ 714,950 | \$ 785,087 | \$ 731,500 | \$ 807,905 | \$ 76,405 | 10.4% |
| Expenditures | \$ 1,569,948 | \$ 1,553,665 | \$ 1,654,615 | \$ 1,719,818 | \$ 1,621,682 | \$ 1,571,380 | \$ 1,634,811 | \$ (63,431) | -3.9% |
| General Fund Investment | \$ 738,808 | \$ 660,623 | \$ 861,475 | \$ 1,004,868 | \$ 836,595 | \$ 839,880 | \$ 826,906 | \$ 12,974 | 1.6% |
| Recovery Ratio | 53% | 57% | 48% | 42% | 48% | 47% | 49% | | |

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

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

Also, as stated during the 2015/2016 budget process, the Parks, Recreation and Community Service Department regularly review its fee structure for classes, programs and facility use using the cost recovery model included in the Legacy Plan. The department will be reviewing the fee structure at the class and program level and develop a cost recovery policy that meets our community's needs. The adoption of a pricing philosophy is crucial to ensure program affordability for the community while maintaining sustainable financing for the department.

The above table will be modified once the new fee and accounting structure is in place which will allow us the opportunity to report recovery ratio and general fund investment by class, program and facility.

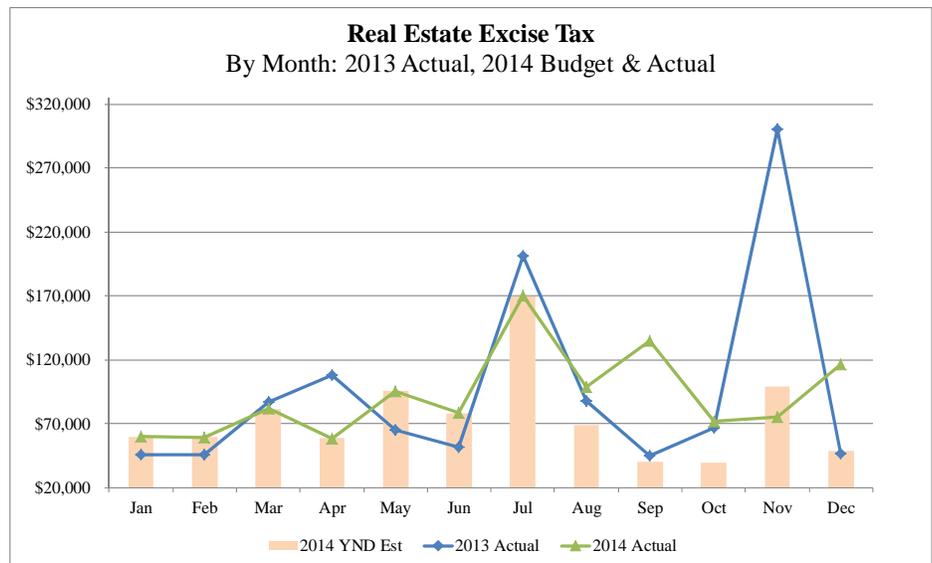
Fund 102 Street Capital Projects

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.

2014 real estate excise tax collections total \$1.10M which is below 2013 collections by \$51K or 4.4% and exceeds the year-end estimate of \$900K by \$200K or 22.3%.

| Real Estate Excise Tax | | | | | | | | | | | |
|---------------------------|-------------------|---------------------|-------------------|-------------------|---------------------|-------------------------|--------------|--------------------------|--------------|---------------------------|--------------|
| Month | 2012 Actual | 2013 Actual | 2014 | | | Favorable/(Unfavorable) | | | | | |
| | | | Budget | YND Est | Actual | 2014 Act. Vs 2013 Act. | | 2014 Act. vs 2014 Budget | | 2014 Act. Vs 2014 YND Est | |
| | | | | | | \$ | % | \$ | % | \$ | % |
| Jan | \$ 30,756 | \$ 45,863 | \$ 39,008 | \$ 59,732 | \$ 59,732 | \$ 13,869 | 30.2% | \$ 20,724 | 53.1% | \$ - | 0.0% |
| Feb | 28,669 | 45,991 | 38,852 | 59,358 | 59,358 | 13,367 | 29.1% | 20,506 | 52.8% | - | 0.0% |
| Mar | 30,524 | 87,136 | 41,523 | 81,800 | 81,800 | (5,336) | -6.1% | 40,277 | 97.0% | - | 0.0% |
| Apr | 27,691 | 108,131 | 43,091 | 58,690 | 58,690 | (49,441) | -45.7% | 15,599 | 36.2% | - | 0.0% |
| May | 102,884 | 65,367 | 63,067 | 95,468 | 95,468 | 30,101 | 46.0% | 32,401 | 51.4% | - | 0.0% |
| Jun | 39,011 | 51,837 | 63,885 | 78,310 | 78,310 | 26,473 | 51.1% | 14,425 | 22.6% | - | 0.0% |
| Jul | 60,895 | 201,276 | 81,356 | 169,840 | 169,840 | (31,436) | -15.6% | 88,484 | 108.8% | - | 0.0% |
| Aug | 66,136 | 87,380 | 76,476 | 68,946 | 98,834 | 11,454 | 13.1% | 22,358 | 29.2% | 29,888 | 43.3% |
| Sep | 48,286 | 44,527 | 45,110 | 40,669 | 134,671 | 90,144 | 202.4% | 89,561 | 198.5% | 94,002 | 231.1% |
| Oct | 52,828 | 66,908 | 44,191 | 39,840 | 71,814 | 4,906 | 7.3% | 27,623 | 62.5% | 31,974 | 80.3% |
| Nov | 46,605 | 300,388 | 109,839 | 99,023 | 75,133 | (225,255) | -75.0% | (34,706) | -31.6% | (23,890) | -24.1% |
| Dec | 87,537 | 46,492 | 53,601 | 48,324 | 116,650 | 70,158 | 150.9% | 63,049 | 117.6% | 68,326 | 141.4% |
| Total | \$ 621,821 | \$ 1,151,297 | \$ 700,000 | \$ 900,000 | \$ 1,100,300 | \$ (50,997) | -4.4% | \$ 400,300 | 57.2% | \$ 200,300 | 22.3% |
| REET Sales (in millions) | \$124.36 | \$230.26 | \$140.00 | \$180.00 | \$220.06 | | | | | | |
| Ave Change (2009 - 2013): | | 3.1% | | | | | | | | | |
| Ave Change (2010 - 2014): | | 14.8% | | | | | | | | | |



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

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

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

| Month | Transaction Type | | | Major Transactions - 2013 | | |
|--------------|------------------|------------|--------------|---|--|---------------------------------|
| | 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 | n/a | n/a | n/a |
| 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 | 713 | 515 | 1,228 | | \$102,049,232 | \$505,143 |

The following table provides a summary of sources and uses by capital projects in the Street Capital Fund.

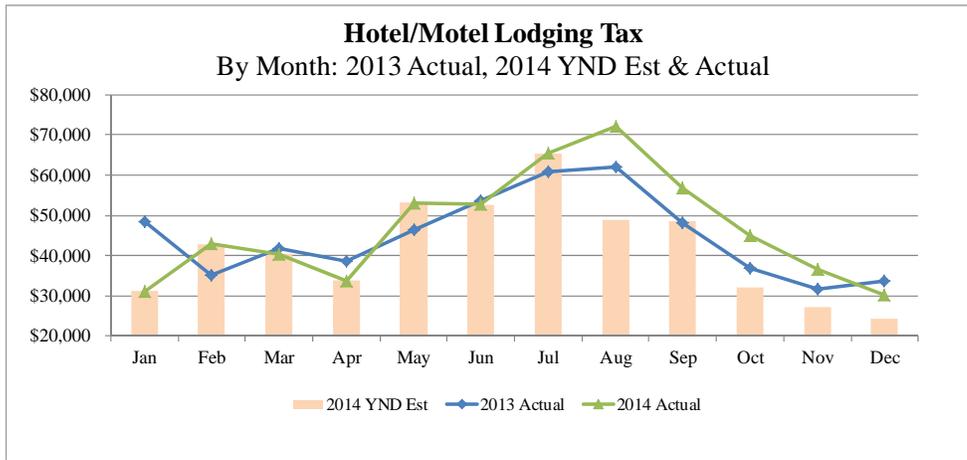
| Street Capital Projects | Sources | | | Uses | | |
|---|---------------------|----------------------|---------------------|---------------------|----------------------|---------------------|
| | Life-to-Date 2013 | Annual Budget | YTD Actual | Life-to-Date 2013 | Annual Budget | YTD Actual |
| Prior Year/Unallocated Capital Expenditures | n/a | 927,872 | 1,298,195 | n/a | 11,455,733 | 1,022,558 |
| Small Works/Minor Capital | - | 110,000 | 102,800 | - | 100,000 | 102,800 |
| Custer/John Dower Traffic Signal | 31,210 | 586,318 | 550,702 | 49,416 | 180,000 | 550,702 |
| Lakewood Station Connection | 1,453,260 | 26,800 | 9,408 | 3,833,749 | 20,000 | 9,408 |
| 96th Street Roadway Improvements | 859 | - | - | 859 | 46,647 | - |
| City-wide Traffic Signal Management | 84,468 | 913,032 | 320,016 | 103,450 | 243,032 | 320,016 |
| Gravelly Lake Drive (100th to Bridgeport) | 161,504 | 307,683 | 140,554 | 176,071 | 267,683 | 140,554 |
| Bridgeport Way (83rd to 75th) | 603,332 | 4,586,800 | 1,123,364 | 682,235 | 4,486,000 | 1,123,364 |
| South Tacoma Way (SR512 to 96th) | 192,959 | 2,570,000 | 259,864 | 189,302 | (120,000) | 259,864 |
| Dower Elementary Safe Routes to Schools | 309,386 | 15,000 | 3,729 | 361,739 | 15,000 | 3,728 |
| Madigan Access Improvements | 463,227 | 5,747,758 | 1,286,278 | 524,726 | 547,758 | 1,286,278 |
| Camp Murray Gate Relocation | 3,438 | 96,805 | - | 3,438 | 96,563 | - |
| Bridgeport Way Overlay (112th to 59th) | 797,902 | - | 4,325 | 1,161,096 | - | 2,555 |
| Bridgeport Way Overlay (Pac Hwy to 112th) | - | - | 3,303 | - | - | 3,303 |
| City-Wide Safety Improvements - Traffic Signals | 25,903 | 900,000 | 905,780 | 56,580 | 189,000 | 905,781 |
| Steilacoom Boulevard Safety Improvements | 62,703 | 2,342,297 | 40,630 | 69,523 | 1,701,297 | 40,630 |
| South Tacoma Way (Steilacoom Blvd to 88th) | 24,460 | 1,519,425 | 26,584 | 30,757 | 1,059,425 | 26,584 |
| Bridgeport Way (JBLM - I-5) | 4,419 | 3,800,000 | 78,566 | 5,330 | 3,600,000 | 78,566 |
| LED Street Lights | - | 2,380,000 | 1,955 | 70 | 2,370,000 | 1,955 |
| 112th-11th Bridgeport to Kendrick St | - | 160,000 | 1,999 | - | 50,000 | 1,999 |
| Steilacoom Blvd Overlay (Lwkd Dr to S Tac Way) | - | - | 4,530 | - | - | 4,530 |
| 108th St Rehab (Main St to Bridgeport) | - | - | 14,372 | - | - | 14,372 |
| Main St Overlay (Gravelly Lk Dr to 108th) | - | - | 3,520 | - | - | 3,520 |
| 59th Street Rehab (100th to Bridgeport Way) | - | - | 3,969 | - | - | 3,969 |
| Total | \$ 4,219,030 | \$ 26,989,790 | \$ 6,184,443 | \$ 7,248,341 | \$ 26,308,138 | \$ 5,907,036 |
| Beginning Fund Balance, Jan 1 | | | | | | \$ 841,124 |
| Year-to-date Sources | | | | | | \$ 6,184,443 |
| Year-to-date Uses | | | | | | \$ 5,907,036 |
| Ending Fund Balance, December 31, 2014 | | | | | | \$ 1,118,531 |

Fund 104 Hotel/Motel Lodging Tax

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

2014 hotel/motel lodging tax collections total \$560K which exceeds 2013 collections by \$23K or 4.3% and exceeds the year-end estimate of \$500K by \$60K or 12.0%.

| Hotel/Motel Lodging Tax | | | | | | | | | | | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|-------------|-----------------------|--------------|------------------------|--------------|
| Month | 2012 Actual | 2013 Actual | 2014 | | | Favorable/(Unfavorable) | | | | | |
| | | | Budget | YND Est | Actual | 2014 Act. vs 2013 Act. | | 2014 Actual vs Budget | | 2014 Actual vs YND Est | |
| | | | | | | \$ | % | \$ | % | \$ | % |
| Jan | \$ 38,981 | \$ 48,326 | \$ 30,174 | \$ 31,153 | \$ 31,153 | \$ (17,173) | -35.5% | \$ 979 | 3.2% | \$ - | 0.0% |
| Feb | 30,569 | 35,165 | 30,546 | 42,805 | 42,805 | 7,640 | 21.7% | 12,259 | 40.1% | - | 0.0% |
| Mar | 39,557 | 41,686 | 34,610 | 40,341 | 40,341 | (1,345) | -3.2% | 5,731 | 16.6% | - | 0.0% |
| Apr | 37,484 | 38,482 | 33,591 | 33,783 | 33,783 | (4,699) | -12.2% | 192 | 0.6% | - | 0.0% |
| May | 40,668 | 46,329 | 35,812 | 53,110 | 53,110 | 6,781 | 14.6% | 17,298 | 48.3% | - | 0.0% |
| Jun | 38,310 | 53,637 | 42,201 | 52,662 | 52,662 | (975) | -1.8% | 10,461 | 24.8% | - | 0.0% |
| Jul | 51,477 | 60,837 | 48,589 | 65,383 | 65,383 | 4,546 | 7.5% | 16,794 | 34.6% | - | 0.0% |
| Aug | 64,056 | 62,050 | 47,046 | 48,741 | 72,132 | 10,082 | 16.2% | 25,086 | 53.3% | 23,391 | 48.0% |
| Sep | 44,355 | 48,131 | 46,813 | 48,500 | 56,875 | 8,744 | 18.2% | 10,062 | 21.5% | 8,375 | 17.3% |
| Oct | 36,579 | 36,863 | 30,938 | 32,053 | 44,934 | 8,071 | 21.9% | 13,996 | 45.2% | 12,881 | 40.2% |
| Nov | 35,866 | 31,695 | 26,166 | 27,109 | 36,615 | 4,920 | 15.5% | 10,449 | 39.9% | 9,506 | 35.1% |
| Dec | 28,807 | 33,808 | 23,514 | 24,360 | 30,074 | (3,734) | -11.0% | 6,560 | 27.9% | 5,714 | 23.5% |
| Total | \$ 486,708 | \$ 537,010 | \$ 430,000 | \$ 500,000 | \$ 559,867 | \$ 22,857 | 4.3% | \$ 129,867 | 30.2% | \$ 59,867 | 12.0% |
| Ave Change (2009 - 2013): | | 2.3% | | | | | | | | | |
| Ave Change (2010 - 2014): | | -0.02% | | | | | | | | | |



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 2014.

| Hotel/Motel Lodging Tax Expenditures by Program | 2014 | |
|--|-------------------|----------------------|
| | Annual Budget | YTD Actual thru Sept |
| Advertise Grant Application Open Periods/LTAC Meetings/Investment Fees | | 407 |
| Lakewood Economic Dept - Program & Personnel | 33,040 | 12,783 |
| Subtotal - Program Administration | 33,040 | 13,190 |
| Asia Pacific Cultural Center (APCC) | 5,000 | - |
| Historic Fort Steilacoom Assoc. | 8,000 | 8,000 |
| Lakewood Gardens | 45,000 | 44,912 |
| Lakewood Chamber of Commerce | 80,000 | 80,000 |
| Lakewood Historical Society & Museum | 39,500 | 39,500 |
| Lakewood Parks & Rec Dept - Lakewood Farmers Market | 10,000 | 11,440 |
| Lakewood Parks & Rec Dept - SummerFEST | 17,000 | 15,275 |
| Lakewood Playhouse, Marketing | 25,000 | 22,368 |
| Lakewood Sister Cities Association | 12,500 | 12,404 |
| Tacoma Regional Convention + Visitor Bureau | 45,000 | 45,000 |
| Tacoma South Sound Sports Commission | 50,000 | 50,000 |
| Subtotal - Tourism | 337,000 | 328,898 |
| Lakewood Economic Dept - Promotion & Outreach (FRAUSE, Media Consultant) | 24,000 | 24,000 |
| Today in America - Promotional Video | - | - |
| Subtotal - Promotion | 24,000 | 24,000 |
| Clover Park Technical College | 101,850 | 101,850 |
| Subtotal - Capital | 101,850 | 101,850 |
| Total | \$ 495,890 | \$ 467,938 |

Budget of \$495,890 reflects the actual allocation approved by the City Council.

Fund 190 Community Development Block Grant (and other grants)

The purpose of this fund is to account primarily for the Community Development Block Grants (CDBG) and two non-CDBG grants, a domestic violence and Nisqually Tribe grant for emergency assistance for displaced residents. The following table provides a financial summary of the various CDBG and other grants. The ending fund balance of \$22,381 is comprised of \$11,536 CDBG revolving loans and \$10,844 Nisqually grant.

| Fund 190 Grants Summary | Year-to-Date December 31, 2014 | | | |
|---|--------------------------------|---------------------|---------------------|------------------|
| | Beginning Balance | Revenue | Expenditure | Ending Balance |
| CDBG | \$ 1,212 | \$ 546,146 | \$ 535,822 | \$ 11,536 |
| HOME | - | 504,485 | 504,485 | - |
| Nisqually Tribe Grant | - | 12,056 | 1,212 | 10,844 |
| STOP Domestic Violence Grant(Legal Dept) | - | 25,126 | 25,126 | - |
| Return to Unspent General Fund Source to General Fund | 840,056 | - | 840,056 | - |
| Total | \$ 841,268 | \$ 1,087,812 | \$ 1,906,700 | \$ 22,381 |

| Fund 190 Grants | Year-to-Date December 31, 2014 | | | |
|---|--------------------------------|------------|-------------|----------------|
| | Beginning Balance | Revenue | Expenditure | Ending Balance |
| CDBG | \$ 1,212 | \$ 546,146 | \$ 535,822 | \$ 11,536 |
| Administration | - | 84,113 | 84,113 | 0 |
| Administration | - | 84,113 | 84,113 | 0 |
| Public Service | - | 26,901 | 26,901 | - |
| Tillicum Community Center | - | 117 | 117 | - |
| South Sound Outreach | - | 3,738 | 3,738 | - |
| Pierce County Coalition Developmental Disabled | - | 2,208 | 2,208 | - |
| Centerforce Kitchen Renovations | - | 10,291 | 10,291 | - |
| YMCA - Childcare Scholarship Program | - | 193 | 193 | - |
| Services for Homeless Families - LASA | - | 193 | 193 | - |
| Centerforce - Food Service Education | - | 10,161 | 10,161 | - |
| Physical Improvements | - | 178,320 | 178,320 | - |
| LASA Client Services | - | 177,132 | 177,132 | - |
| San Francisco Street Improvements | - | 1,188 | 1,188 | - |
| Housing Programs | 1,212 | 256,812 | 246,489 | 11,536 |
| Brookridge Apts | - | 32,608 | 32,608 | - |
| Owens, T. | - | 78 | 78 | - |
| Baker, Bernard | - | 13,072 | 13,072 | - |
| Jones, R. | - | 4,327 | 4,327 | - |
| Chisolm, C. | - | 153 | 153 | - |
| Meade, A. | - | 24,729 | 24,729 | - |
| Fennell, P. | - | 23,071 | 23,071 | - |
| Smith-Fromm, T. | - | 10,315 | 10,315 | - |
| Houk, A. | - | 11 | 11 | - |
| Singleton, P. | - | 74 | 74 | - |
| Johnson, M. | - | 87 | 87 | - |
| Berry, Nicki Lynn | - | 479 | 479 | - |
| Major Staff | - | 56,888 | 56,888 | - |
| Sproge, R. | - | 74 | 74 | - |
| Taylor, J. | - | 11 | 11 | - |
| Paint Lakewood Beautiful | - | 18,385 | 18,385 | - |
| Rebuild South Sound | - | 16,000 | 16,000 | - |
| Emergency Assist Displaced Res | - | 2,603 | 2,603 | - |
| CDBG - Revolving Loans - Major/Administration | - | 38,549 | 38,140 | 409 |
| CDBG - Revolving Loans - DPA | - | 8,056 | 4,050 | 4,006 |
| CDBG - Revolving Loans - Econ Dev - 5 Star | 1,212 | 5,699 | - | 6,911 |
| CDBG - Revolving Loan Interest - Econ Dev -5 Star (1) | - | 1,543 | 1,333 | 210 |
| HOME | \$ - | \$ 504,485 | \$ 504,485 | \$ - |
| Administration | - | 4,969 | 4,969 | - |
| Administration | - | 4,969 | 4,969 | - |
| Housing Rehabilitation | - | 30,742 | 30,742 | - |
| Owens, T. | - | 78 | 78 | - |
| Andersen, D. | - | 75 | 75 | - |
| Mazer, I. | - | 718 | 718 | - |
| Smith, T. | - | 13,801 | 13,801 | - |
| Zarins, N. | - | 16,078 | 16,078 | - |
| Allen, J. | - | (8) | (8) | - |
| American Dream Down Payment | - | 5,150 | 5,150 | - |
| Leitel, R. | - | 4,471 | 4,471 | - |
| Baisa, V. | - | 679 | 679 | - |
| Pierce County Coalition Down Payment | - | 10,186 | 10,186 | - |
| Moore, Catherine | - | 10,186 | 10,186 | - |
| Affordable Housing | - | 453,438 | 453,438 | - |
| Habitat - 8901 Commercial | - | 42,312 | 42,312 | - |
| Habitat - 15209 Portland | - | 325 | 325 | - |
| Habitat - 15407 Grant | - | 622 | 622 | - |
| LASA - Prairie Oaks | - | 263,183 | 263,183 | - |
| Habitat - 14814-14906 Portland | - | 102,104 | 102,104 | - |
| Habitat - 14610 W. Thorne Lane | - | 44,893 | 44,892 | - |
| Habitat - 14507 Woodlawn St. | - | - | - | - |
| NISQUALLY - Emergency Assist Displaced Residents | - | 12,056 | 1,212 | 10,844 |
| STOP - Dept. of Commerce - Legal | - | 25,126 | 25,126 | - |
| Returned to General Fund - Unspent General Fund Proceeds | \$ 840,056 | \$ - | \$ 840,056 | \$ - |

Fund 191 Neighborhood Stabilization Program

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

| Neighborhood Stabilization Program | Year-to-Date December 31, 2014 | | | |
|--------------------------------------|--------------------------------|-------------------|-------------------|-------------------|
| | Beginning Balance | Revenue | Expenditure | Ending Balance |
| Neighborhood Stabilization Program 1 | \$ 171,345 | \$ 154,043 | \$ 154,111 | \$ 171,277 |
| Neighborhood Stabilization Program 3 | - | 96,032 | 96,032 | - |
| Total | \$ 171,345 | \$ 250,075 | \$ 250,143 | \$ 171,277 |

Fund 192 Office of Economic Adjustment Federal Grant

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

| South Sound Military Communities Partnership / Office of Economic Adjustment | Year-to-Date December 31, 2014 | | | |
|--|--------------------------------|-------------------|-------------------|------------------|
| | Beginning Balance | Revenue | Expenditure | Ending Balance |
| SSMCP | \$ - | \$ 183,250 | \$ 127,182 | 56,068 |
| OEA 04 - Joint Base Lewis McChord Growth Plan | 28,652 | 45,559 | 45,560 | 28,651 |
| OEA 05 - Joint Land Use Study | - | 235,907 | 235,907 | (0) |
| Total | \$ 28,652 | \$ 464,716 | \$ 408,649 | \$ 84,719 |

Fund 195 Public Safety Grants

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

| Public Safety Grants | Year-to-Date December 31, 2014 | | | |
|---|--------------------------------|-------------------|-------------------|----------------|
| | Beginning Balance | Revenue | Expenditure | Ending Balance |
| Washington Auto Theft Prevention Authority (WAPTA) | \$ - | 16,545 | 16,545 | - |
| Washington Traffic Safety Commission (WTSC) Impaired Driving | - | 5,015 | 5,015 | - |
| Washington Traffic Safety Commission (WTSC) Seatbelt Emphasis | - | - | - | - |
| Target Zero Team | - | 4,948 | 4,948 | - |
| Emergency Management | - | 66,129 | 66,129 | - |
| Byrne Justice Assistance Grant (JAG) - Therapeutic Justice | - | 26,788 | 26,788 | - |
| Byrne Justice Assistance Grant (JAG) - Metal Theft | - | 15,108.95 | 15,109 | - |
| Bullet Proof Vest Program ⁽¹⁾ | - | 21,744 | 21,744 | - |
| USCG Safer Boating Grant | - | 17,065 | 17,065 | - |
| Nisqually Metal Theft ⁽²⁾ | - | 12,176 | 11,960 | 216 |
| STOP VAWA Police Grant | - | 1,247 | 1,247 | - |
| Total | \$ - | \$ 186,767 | \$ 186,551 | \$ 216 |

(1) Revenue includes a transfer-in from the General Fund to meet the local match requirement for the Bulletproof Vest grant.

(2) \$216 represents contributions received from the Nisqually Tribe but not yet spent as of 12/31/2014.

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 \$64.7M and an additional \$44.9M 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 \$334.4M. The tables below show the City’s available debt capacity and outstanding debt as of December 31, 2014.

| Computation of Limitation of Indebtedness | | | | | |
|--|------------------------------|------------------------------|--|--|---------------------------|
| As of December 31, 2014 | | | | | |
| 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 = \$4,494,673,400 (A) | | | | | |
| 1.50% | \$ 67,420,101 | \$ (67,420,101) | | | \$ - |
| 2.50% | | \$ 112,366,835 | \$ 112,366,835 | \$ 112,366,835 | \$ 337,100,505 |
| Add: Cash on Hand for Redemption (B) | \$ - | | | | \$ - |
| Less: Bonds Outstanding | \$ (2,742,713) | \$ - | \$ - | \$ - | \$ (2,742,713) |
| Remaining Debt Capacity | \$64,677,388 | \$44,946,734 | \$112,366,835 | \$112,366,835 | \$334,357,792 |
| General Capacity (C) | \$109,624,122 | | | | |
| (A) Final 2013 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, 2014 | | | | | | | | |
| Description | Purpose | Issue Date | Final Maturity | Interest Rate % | Amount Issued | Outstanding Debt | Average Annual Payment | Funding Source |
| Limited Tax GO Bonds 2009 LTGO | Police Facility | 3/31/2009 | 12/1/2028 | 3.0 - 5.0% | \$ 2,719,507 | \$ 2,110,000 | \$ 210,000 | General Fund |
| 59th Avenue Promissory Note | Right-of-Way / Roadway in Lakewood | 4/30/2005 | 4/30/2024 | 3.74% | \$ 1,071,000 | \$ 632,713 | \$ 77,000 | General Fund |
| | | | | | \$ 3,790,507 | \$ 2,742,713 | \$ 287,000 | |
| PWTFL 04-691-PRE-132 | American Lake Gardens/ Tillicum Sewer | 7/7/2005 | 7/7/2024 | 1.00% | \$ 593,864 | \$ 297,152 | \$ 32,000 | Assessments on all Lakewood Sewer Accounts |
| PWTFL 06-962-022 | American Lake Gardens/ Tillicum Sewer | 9/18/2006 | 9/18/2026 | 0.50% | \$ 5,000,000 | \$ 3,533,785 | \$ 305,000 | Assessments on all Lakewood Sewer Accounts |
| PWTFL 08-951-025 | American Lake Gardens/ Tillicum Sewer | 3/1/2008 | 7/1/2028 | 0.50% | \$ 1,840,000 | \$ 1,456,366 | \$ 108,000 | Assessments on all Lakewood Sewer Accounts |
| | | | | | \$ 7,433,864 | \$ 5,287,302 | \$ 445,000 | |
| Combined Local Improve District (CLID) 1101/1103 | Street Improvements | 12/1/2006 | 12/1/2026 | 3.75 - 4.65% | \$ 2,824,704 | \$ 1,110,000 | \$ 156,000 | Assessment on Eight Property Owners |
| Local Improvement District (LID) 1108 | Street Improvements | 1/1/2008 | 12/1/2027 | 4.22 - 5.3% | \$ 880,000 | \$ 457,959 | \$ 57,000 | Assessment on Single Business |
| | | | | | \$ 3,704,704 | \$ 1,567,959 | \$ 213,000 | |
| | | | | | \$ 14,929,075 | \$ 9,597,974 | \$ 945,000 | |

While the city has limited service requirements, there is one area that will deserve some attention in the coming years, compensated absences. Compensated absences are an unfunded liability comprised of all outstanding vacation pay and accrued compensatory time that is recorded as an expenditure when paid. This occurs when an employee uses vacation or compensatory time when an employee leaves the City. Through December 31, 2014, this unfunded liability totals \$2,229,126.

| Legacy Cost December 31, 2014 | | |
|----------------------------------|---------------|---------------------|
| Group | FTE | Total Liability |
| Non Rep | 33.00 | \$ 305,990 |
| AFSCME | 92.93 | 615,618 |
| LPMG | 5.00 | 98,533 |
| LPIG | 93.00 | 1,192,564 |
| Teamsters | 5.00 | 16,421 |
| Total | 228.93 | \$ 2,229,126 |

By Fund Summary

The following table provides a summary of each fund's activity as of December 31, 2014.

| Fund #/Fund Name | Beginning | 2014 Annual | | Revenue | Ending | Cash & Invest |
|---|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|
| | Fund Balance | Revenues * | Expenditures ** | Over/(Under) | Fund Balance | |
| | 1/1/2014 | | | Expenditures | 12/31/2014 | Balance |
| | | | | | | 12/31/2014 |
| Total All Funds | \$ 19,949,770 | \$ 54,056,584 | \$ 52,946,393 | \$ 1,110,191 | \$ 21,059,963 | \$ 17,806,695 |
| 001 General Fund | \$ 2,580,681 | \$ 37,344,911 | \$ 35,392,899 | \$ 1,952,012 | \$ 4,532,695 | \$ 2,143,912 |
| 1XX Special Revenue Funds | \$ 4,070,980 | \$ 10,978,453 | \$ 11,776,491 | \$ (798,038) | \$ 3,272,942 | \$ 2,106,591 |
| 101 Street Operations & Maintenance | 82,969 | 1,995,648 | 2,078,617 | (82,969) | - | 39,171 |
| 102 Street Capital Projects | 841,124 | 6,184,443 | 5,907,038 | 277,405 | 1,118,529 | - |
| 104 Hotel/Motel Lodging Tax | 935,374 | 561,121 | 467,938 | 93,183 | 1,028,557 | 964,635 |
| 105 Property Abatement | 238,171 | 67,674 | 44,074 | 23,600 | 261,771 | 238,015 |
| 106 Public Art | 12,001 | 13,510 | 123 | 13,387 | 25,388 | 25,389 |
| 180 Narcotics Seizure | 778,174 | 97,417 | 392,319 | (294,902) | 483,272 | 518,539 |
| 181 Felony Seizure | 101,662 | 289 | 96,907 | (96,618) | 5,044 | 5,043 |
| 182 Federal Seizure | 40,240 | 68,979 | 37,432 | 31,547 | 71,787 | 71,787 |
| 190 Grants | 841,268 | 1,087,814 | 1,906,701 | (818,887) | 22,381 | - |
| 191 Neighborhood Stabilization Program | 171,345 | 250,075 | 250,142 | (67) | 171,278 | 184,366 |
| 192 Office of Economic Adjustment Grant | 28,652 | 464,716 | 408,649 | 56,067 | 84,719 | 59,646 |
| 195 Public Safety Grants | - | 186,767 | 186,551 | 216 | 216 | - |
| 2XX Debt Service Fund | \$ 900,257 | \$ 885,880 | \$ 742,434 | \$ 143,446 | \$ 1,043,703 | \$ 1,043,703 |
| 201 General Obligation Bond Debt Service | - | 287,758 | 287,758 | - | - | - |
| 202 Local Improvement District Debt Service | 149 | 284,901 | 283,999 | 902 | 1,051 | 1,051 |
| 204 Sewer Project Debt Service | 508,250 | 601,039 | 458,435 | 142,604 | 650,854 | 650,854 |
| 251 Local Improvement District Guaranty | 391,858 | (60) | - | (60) | 391,798 | 391,798 |
| 3XX Capital Project Funds | \$ 646,295 | \$ 206,615 | \$ 52,661 | \$ 153,954 | \$ 800,249 | \$ 785,091 |
| 301 General Government CIP | 276 | 10,001 | - | 10,001 | 10,277 | 10,276 |
| 311 Sewer Project CIP | 126,208 | 304 | 20,443 | (20,139) | 106,069 | 109,510 |
| 312 Sanitary Sewer Connection | 519,811 | 196,310 | 32,218 | 164,092 | 683,903 | 665,305 |
| 4XX Enterprise Funds | \$ 6,204,969 | \$ 3,540,869 | \$ 2,877,596 | \$ 663,273 | \$ 6,868,242 | \$ 7,082,608 |
| 401 Surface Water Management | 6,204,969 | 3,540,869 | 2,877,596 | 663,273 | 6,868,242 | 7,082,608 |
| 5XX Replacement Reserve Funds | \$ 5,546,588 | \$ 1,099,856 | \$ 2,104,312 | \$ (1,004,456) | \$ 4,542,132 | \$ 4,581,972 |
| 501 Vehicle & Equipment Replacement | 5,093,746 | 1,099,153 | 2,096,923 | (997,770) | 4,095,976 | 4,135,817 |
| 502 City Hall Facility Services | 452,842 | 703 | 7,389 | (6,686) | 446,156 | 446,155 |
| 6XX Agency Funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 62,819 |
| 634 Municipal Court | - | - | - | - | - | 60,124 |
| 635 Section 125 | - | - | - | - | - | 2,694 |

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

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

| | 2009 | 2010 | 2011 | 2012 | 2013 | Year 2014 | | | 2014 YND Est. vs. Actual | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------|
| | Actual | Actual | Actual | Actual | Actual | Revised Bdgt | YND Estimate | Actual | \$ | % |
| (001) GENERAL FUND | | | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | | | |
| Taxes | 22,545,805 | 22,360,272 | 23,749,292 | 23,956,616 | 24,731,848 | 24,953,900 | 24,816,000 | 25,056,768 | 240,768 | 1.0% |
| Property Tax | 5,895,610 | 6,047,325 | 6,116,332 | 6,227,924 | 6,295,819 | 6,306,000 | 6,369,000 | 6,468,617 | 99,617 | 1.6% |
| Local Sales & Use Tax | 7,374,776 | 7,562,339 | 7,445,356 | 7,897,357 | 8,140,449 | 8,000,000 | 8,140,000 | 8,272,877 | 132,877 | 1.6% |
| Sales/Parks | 363,218 | 437,146 | 403,822 | 412,204 | 458,373 | 400,000 | 465,000 | 481,690 | 16,690 | 3.6% |
| Natural Gas Use Tax | - | - | 38,585 | 11,296 | 30,120 | 25,000 | 30,000 | 79,394 | 49,394 | 164.6% |
| Criminal Justice Sales Tax | 715,292 | 743,835 | 732,065 | 756,800 | 824,003 | 800,000 | 830,000 | 863,463 | 33,463 | 4.0% |
| Admissions Tax | 485,308 | 484,607 | 517,350 | 591,704 | 641,151 | 472,500 | 640,000 | 654,011 | 14,011 | 2.2% |
| Utility Tax | 4,947,757 | 4,448,209 | 6,047,025 | 5,622,338 | 5,899,854 | 6,229,400 | 5,900,000 | 5,747,855 | (152,145) | -2.6% |
| Leasehold Tax | 4,545 | 21,350 | 16,357 | 11,858 | 8,027 | 1,000 | 8,000 | 6,457 | (1,543) | -19.3% |
| Gambling Tax | 2,759,297 | 2,615,460 | 2,432,400 | 2,425,133 | 2,434,051 | 2,720,000 | 2,434,000 | 2,482,403 | 48,403 | 2.0% |
| Franchise Fees | 1,756,058 | 1,779,565 | 2,319,292 | 2,957,590 | 3,157,630 | 2,165,000 | 3,158,000 | 3,382,845 | 224,845 | 7.1% |
| Cable, Water, Sewer, Solid Waste | 1,383,428 | 1,395,706 | 1,558,420 | 2,169,251 | 2,342,256 | 1,535,000 | 2,343,000 | 2,524,420 | 181,420 | 7.7% |
| Tacoma Power | 372,629 | 383,859 | 760,872 | 788,340 | 815,374 | 630,000 | 815,000 | 858,425 | 43,425 | 5.3% |
| Development Service Fees | 1,002,755 | 814,328 | 961,142 | 1,026,342 | 863,469 | 1,435,785 | 979,050 | 1,096,893 | 117,843 | 12.0% |
| Building Permits | 470,691 | 338,983 | 499,942 | 476,429 | 379,184 | 700,000 | 417,000 | 443,123 | 26,123 | 6.3% |
| Other Building Permit Fees | 108,161 | 84,175 | 88,780 | 89,525 | 118,595 | 131,330 | 94,900 | 100,147 | 5,247 | 5.5% |
| Plan Review/Plan Check Fees | 371,467 | 343,557 | 330,472 | 409,876 | 317,008 | 464,000 | 391,500 | 466,631 | 75,131 | 19.2% |
| Other Zoning/Development Fees | 52,436 | 47,613 | 41,949 | 50,512 | 48,682 | 140,455 | 75,650 | 86,993 | 11,343 | 15.0% |
| Licenses & Permits | 379,866 | 402,881 | 460,532 | 372,188 | 468,159 | 392,500 | 433,800 | 447,376 | 13,576 | 3.1% |
| Business License | 251,020 | 253,803 | 279,507 | 174,708 | 279,070 | 337,000 | 240,000 | 270,375 | 30,375 | 12.7% |
| Alarm Permits & Fees | 78,233 | 103,862 | 133,322 | 142,276 | 157,742 | 14,500 | 158,000 | 135,883 | (22,117) | -14.0% |
| Animal Licenses | 50,614 | 45,216 | 47,704 | 55,203 | 31,346 | 41,000 | 35,800 | 41,118 | 5,318 | 14.9% |
| State Shared Revenues | 998,564 | 1,078,983 | 969,705 | 1,024,462 | 1,044,464 | 1,064,300 | 1,124,200 | 1,146,708 | 22,508 | 2.0% |
| Sales Tax Mitigation | 37,800 | 62,808 | 39,782 | 49,158 | 48,029 | 48,000 | 48,000 | 48,556 | 556 | 1.2% |
| Criminal Justice | 127,431 | 121,941 | 121,470 | 123,883 | 131,854 | 92,300 | 135,500 | 147,169 | 11,669 | 8.6% |
| Criminal Justice High Crime | 139,494 | 132,507 | 119,789 | 125,164 | 263,208 | 263,000 | 330,000 | 332,925 | 2,925 | 0.9% |
| Liquor Excise Tax | 289,374 | 291,060 | 283,260 | 145,808 | 77,675 | 211,000 | 93,600 | 99,953 | 6,353 | 6.8% |
| Liquor Board Profits | 404,466 | 470,667 | 405,405 | 580,449 | 523,698 | 450,000 | 517,100 | 518,105 | 1,005 | 0.2% |
| Intergovernmental | 284,311 | 306,391 | 482,732 | 351,908 | 360,563 | 392,025 | 341,400 | 353,747 | 12,347 | 3.6% |
| Police FBI & Other Misc | 66,786 | 55,883 | 47,747 | 18,263 | 36,912 | 67,025 | 16,400 | 37,607 | 21,207 | 129.3% |
| Police-Animal Svcs-Steilacoom | - | 19,326 | 25,803 | 24,463 | 11,642 | 13,000 | 13,000 | 10,586 | (2,415) | -18.6% |
| Police-Animal Svcs-Dupont | - | 17,335 | 34,182 | 34,182 | 26,868 | 27,000 | 27,000 | 20,554 | (6,446) | -23.9% |
| Muni Court-University Place Contract | - | - | 225,000 | 225,000 | 227,640 | 225,000 | 225,000 | 225,000 | - | 0.0% |
| Muni Court-Town of Steilacoom Contract | - | - | - | - | 7,500 | 10,000 | 10,000 | 10,000 | - | 0.0% |
| Muni Court-City of Dupont | - | - | - | - | - | - | - | - | - | n/a |
| Parks & Recreation | 217,525 | 213,847 | 150,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | - | 0.0% |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | | 2014 YND Est. vs. Actual | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|---------------|
| | | | | | | Revised Bdgt | YND Estimate | Actual | \$ | % |
| (001) GENERAL FUND-continued | | | | | | | | | | |
| Charges for Services & Fees | 1,076,081 | 1,023,270 | 1,098,341 | 1,076,914 | 1,045,767 | 832,650 | 924,300 | 1,003,355 | 79,055 | 8.6% |
| Parks & Recreation Fees | 226,661 | 210,224 | 216,412 | 237,203 | 234,548 | 192,600 | 227,500 | 234,414 | 6,914 | 3.0% |
| Court Transport-University Place | - | - | 8,525 | 15,290 | 13,915 | - | 14,000 | 11,220 | (2,780) | -19.9% |
| Court Transport-Steilacoom | | | | - | - | - | 800 | 2,805 | 2,005 | 250.6% |
| Police - Various Contracts | 59,391 | 24,794 | 19,163 | 11,251 | 3,150 | 29,950 | - | 3,695 | 3,695 | n/a |
| Police - Towing Impound Fees | - | - | 145,082 | 99,800 | 77,300 | - | 40,000 | 49,300 | 9,300 | 23.3% |
| Police - Extra Duty | 514,542 | 514,448 | 429,850 | 448,196 | 471,746 | 440,000 | 400,000 | 398,599 | (1,401) | -0.4% |
| Police - Dispatch Services WSH | 263,070 | 269,838 | 270,072 | 253,522 | 239,009 | 161,500 | 231,000 | 288,027 | 57,027 | 24.7% |
| Other | 12,417 | 3,967 | 9,237 | 11,652 | 6,098 | 8,600 | 11,000 | 15,295 | 4,295 | 39.0% |
| Fines & Forfeitures | 2,895,692 | 1,722,695 | 2,038,586 | 2,419,617 | 2,342,639 | 2,335,910 | 2,329,603 | 2,123,056 | (206,547) | -8.9% |
| Municipal Court | 1,500,580 | 926,257 | 1,231,477 | 1,596,299 | 1,514,628 | 1,488,910 | 1,549,103 | 1,384,894 | (164,209) | -10.6% |
| Photo Infraction | 1,332,546 | 768,908 | 765,151 | 789,539 | 793,105 | 820,000 | 750,000 | 704,211 | (45,789) | -6.1% |
| Penalties & Interest - Taxes | 62,567 | 27,530 | 41,957 | 33,779 | 34,907 | 27,000 | 30,500 | 33,952 | 3,452 | 11.3% |
| Miscellaneous/Interest/Other | 299,542 | 183,670 | 50,145 | 42,724 | 79,673 | 63,750 | 43,400 | 106,097 | 62,697 | 144.5% |
| Interest Earnings | 49,762 | 29,479 | 6,035 | 3,358 | 2,387 | 36,000 | 2,000 | 7,202 | 5,202 | 260.1% |
| Miscellaneous/Other | 249,781 | 154,192 | 44,110 | 39,367 | 77,286 | 27,750 | 41,400 | 98,895 | 57,495 | 138.9% |
| Interfund Transfers | 443,500 | 443,980 | 259,700 | 269,700 | 298,060 | 313,060 | 313,060 | 313,060 | - | 0.0% |
| Transfers In - Fund 101 Street O&M | 28,080 | 28,360 | - | - | 28,360 | 28,360 | 28,360 | 28,360 | - | 0.0% |
| Transfers In - Fund 102 Street Capital | 163,280 | 163,280 | - | - | - | - | - | - | - | n/a |
| Transfer In - Fund 401 SWM Operations | 252,140 | 252,340 | 259,700 | 269,700 | 269,700 | 284,700 | 284,700 | 284,700 | - | 0.0% |
| Subtotal Operating Revenues | 31,682,174 | 30,116,036 | 32,389,466 | 33,498,061 | 34,392,273 | 33,948,880 | 34,462,813 | 35,029,905 | 567,092 | 1.6% |
| <i>EXPENDITURES:</i> | | | | | | | | | | |
| City Council | 91,945 | 93,597 | 99,617 | 97,927 | 85,530 | 95,670 | 95,670 | 94,441 | 1,229 | -1.3% |
| Legislative | 85,760 | 89,393 | 93,467 | 95,156 | 80,745 | 91,170 | 91,170 | 90,811 | 359 | -0.4% |
| Sister City | 6,185 | 4,204 | 6,150 | 2,771 | 4,784 | 4,500 | 4,500 | 3,631 | 870 | -19.3% |
| City Manager | 511,061 | 490,397 | 482,766 | 409,921 | 419,386 | 465,286 | 465,286 | 528,918 | (63,632) | 13.7% |
| Executive | 320,932 | 327,520 | 355,725 | 363,400 | 307,955 | 368,955 | 368,955 | 425,967 | (57,012) | 15.5% |
| Governmental Relations | 190,129 | 162,877 | 127,040 | 46,521 | 111,431 | 96,331 | 96,331 | 102,950 | (6,619) | 6.9% |
| Municipal Court | 1,351,946 | 1,429,939 | 1,596,425 | 1,679,120 | 1,721,223 | 1,860,571 | 1,798,071 | 1,893,926 | (95,855) | 5.3% |
| Judicial Services | 897,679 | 905,101 | 881,460 | 962,456 | 1,028,035 | 980,981 | 918,481 | 986,509 | (68,028) | 7.4% |
| Professional Services | 228,485 | 219,935 | 328,274 | 350,005 | 292,830 | 442,500 | 442,500 | 444,802 | (2,302) | 0.5% |
| Probation & Detention | 225,782 | 304,902 | 386,691 | 366,659 | 400,358 | 437,090 | 437,090 | 462,615 | (25,525) | 5.8% |
| Administrative Services | 3,144,327 | 3,229,080 | 3,574,503 | 3,353,185 | 3,322,082 | 3,015,948 | 3,335,380 | 3,441,279 | (105,898) | 3.2% |
| Finance | 1,070,180 | 1,116,076 | 1,261,533 | 1,208,779 | 1,194,573 | 1,225,400 | 1,225,400 | 1,148,980 | 76,420 | -6.2% |
| Information Technology | 1,063,071 | 1,073,605 | 1,155,848 | 986,962 | 851,501 | 830,350 | 830,350 | 869,656 | (39,306) | 4.7% |
| Human Resources & Safety | 492,250 | 490,886 | 477,791 | 478,017 | 490,739 | 496,000 | 496,000 | 493,076 | 2,924 | -0.6% |
| Risk Management | 518,825 | 548,514 | 679,331 | 679,428 | 785,270 | 464,198 | 783,630 | 929,567 | (145,937) | 18.6% |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | | 2014 YND Est. vs. Actual | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|--------------|
| | | | | | | Revised Bdgt | YND Estimate | Actual | \$ | % |
| (001) GENERAL FUND-continued | | | | | | | | | | |
| Legal | 1,424,993 | 1,404,412 | 1,511,178 | 1,407,092 | 1,249,436 | 1,327,769 | 1,327,769 | 1,272,057 | 55,712 | -4.2% |
| Legal (Civil & Criminal) | 1,016,379 | 1,098,101 | 1,218,883 | 1,186,678 | 991,955 | 1,134,859 | 1,134,859 | 1,057,235 | 77,624 | -6.8% |
| City Clerk | 297,010 | 306,311 | 144,986 | 133,408 | 124,707 | 122,910 | 122,910 | 133,536 | (10,626) | 8.6% |
| Election | 111,604 | - | 147,308 | 87,006 | 132,774 | 70,000 | 70,000 | 81,286 | (11,286) | 16.1% |
| Community & Economic Development | 2,400,933 | 2,208,234 | 2,145,108 | 2,036,213 | 2,219,754 | 2,131,450 | 2,131,450 | 2,068,245 | 63,205 | -3.0% |
| Code Enforcement | 170,905 | 239,550 | 255,437 | 276,269 | 282,706 | 291,760 | 291,760 | 282,065 | 9,695 | -3.3% |
| Planning | 806,750 | 747,322 | 793,082 | 822,696 | 680,926 | 683,900 | 683,900 | 676,832 | 7,068 | -1.0% |
| Building | 1,176,515 | 888,501 | 808,503 | 535,815 | 848,485 | 828,380 | 828,380 | 817,591 | 10,789 | -1.3% |
| Economic Development | 246,764 | 332,861 | 288,087 | 401,433 | 407,637 | 327,410 | 327,410 | 291,756 | 35,654 | -10.9% |
| Parks, Recreation & Community Services | 2,040,225 | 2,066,238 | 2,165,104 | 2,165,776 | 1,997,690 | 2,187,230 | 2,177,230 | 2,155,686 | 21,544 | -1.0% |
| Human Services | 470,278 | 512,573 | 510,489 | 445,958 | 376,008 | 402,450 | 402,450 | 366,512 | 35,938 | -8.9% |
| Administration | 206,632 | 205,359 | 204,221 | 209,047 | 196,770 | 195,160 | 185,160 | 201,177 | (16,017) | 8.7% |
| Recreation | 316,887 | 316,386 | 355,653 | 381,941 | 346,398 | 359,480 | 359,480 | 301,182 | 58,298 | -16.2% |
| Senior Services | 207,277 | 201,264 | 226,560 | 189,836 | 200,651 | 208,610 | 208,610 | 207,557 | 1,053 | -0.5% |
| Parks Facilities | 464,275 | 439,314 | 457,365 | 489,109 | 459,913 | 401,680 | 401,680 | 481,251 | (79,571) | 19.8% |
| Fort Steilacoom | 374,876 | 391,342 | 410,815 | 449,884 | 417,950 | 416,450 | 416,450 | 443,644 | (27,194) | 6.5% |
| Street Landscape Maintenance | | | | - | - | 203,400 | 203,400 | 154,363 | 49,037 | -24.1% |
| Police | 19,064,039 | 19,032,395 | 19,265,013 | 19,297,759 | 19,844,706 | 19,858,984 | 19,335,075 | 19,600,949 | (265,874) | 1.4% |
| Command | 1,674,804 | 1,912,891 | 2,060,187 | 1,835,726 | 1,887,065 | 1,975,570 | 1,975,570 | 1,804,138 | 171,432 | -8.7% |
| Jail Service | 1,049,715 | 1,198,375 | 1,224,888 | 1,007,157 | 883,655 | 981,840 | 681,840 | 693,896 | (12,056) | 1.8% |
| Dispatch Services/SS911 | 2,375,705 | 2,413,447 | 2,456,743 | 2,424,764 | 2,440,224 | 1,941,055 | 1,941,055 | 2,027,605 | (86,550) | 4.5% |
| Investigations | 2,372,211 | 2,347,695 | 2,269,674 | 2,458,584 | 2,512,500 | 2,569,219 | 2,369,219 | 2,491,608 | (122,389) | 5.2% |
| Patrol | 5,991,591 | 5,897,524 | 6,327,816 | 6,586,617 | 6,553,810 | 6,991,746 | 7,002,594 | 6,722,494 | 280,100 | -4.0% |
| Special Units | 1,149,469 | 1,000,568 | 982,802 | 970,835 | 1,000,039 | 967,226 | 967,226 | 1,223,404 | (256,178) | 26.5% |
| SWAT | 60,586 | 103,957 | 101,258 | 102,896 | 106,189 | 95,830 | 95,830 | 107,997 | (12,167) | 12.7% |
| Crime Prevention | 1,079,277 | 897,543 | 461,566 | 511,007 | 848,470 | 988,200 | 988,200 | 757,439 | 230,761 | -23.4% |
| Contracted Services (Extra Duty, offset by Revenue) | 563,895 | 559,088 | 479,452 | 479,368 | 519,277 | 400,000 | 400,000 | 441,460 | (41,460) | 10.4% |
| Community Safety Resource Team (CSRT) | - | 314,446 | 357,680 | 367,392 | 394,263 | 382,722 | 382,722 | 321,782 | 60,940 | -15.9% |
| Training | 160,885 | 139,965 | 192,417 | 192,524 | 179,494 | 200,090 | 200,090 | 217,496 | (17,406) | 8.7% |
| Traffic Policing | 1,014,701 | 947,123 | 1,085,217 | 1,076,032 | 1,183,591 | 1,220,300 | 1,220,300 | 1,259,338 | (39,038) | 3.2% |
| Property Room | 260,317 | 252,958 | 274,835 | 275,746 | 309,188 | 285,080 | 285,080 | 299,386 | (14,306) | 5.0% |
| Reimbursements | 293,373 | 176,259 | 152,513 | 159,210 | 295,434 | 112,956 | 88,199 | 493,432 | (405,233) | 459.5% |
| Emergency Management | 69,048 | 64,453 | 52,430 | 48,505 | 4,464 | 15,300 | 15,300 | 14,407 | 893 | -5.8% |
| Animal Control | 308,906 | 306,555 | 276,732 | 293,566 | 280,929 | 281,850 | 281,850 | 308,667 | (26,817) | 9.5% |
| Road & Street/Camera Enforcement | 639,554 | 499,549 | 508,803 | 507,831 | 446,113 | 450,000 | 440,000 | 416,400 | 23,600 | -5.4% |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | | 2014 YND Est. vs. Actual | |
|---|---------------------|-----------------------|-----------------------|-------------------|---------------------|---------------------|---------------------|---------------------|--------------------------|--------------|
| | | | | | | Revised Bdgt | YND Estimate | Actual | \$ | % |
| (001) GENERAL FUND-continued | | | | | | | | | | |
| Property Management | 740,718 | 791,204 | 759,895 | 819,370 | 861,916 | 881,620 | 881,620 | 825,723 | 55,897 | -6.3% |
| Facilities Maintenance | 347,143 | 414,122 | 376,856 | 456,299 | 330,341 | 295,530 | 295,530 | 273,676 | 21,854 | -7.4% |
| City Hall Facility | 146,328 | 153,456 | 154,601 | 85,462 | 105,536 | 134,550 | 134,550 | 96,752 | 37,798 | -28.1% |
| Law Enforcement Facilities | 183,267 | 123,627 | 128,438 | 120,017 | 277,217 | 264,090 | 264,090 | 296,394 | (32,304) | 12.2% |
| Parking Facilities/Light Rail | 63,979 | 100,000 | 100,000 | 157,592 | 148,822 | 187,450 | 187,450 | 158,902 | 28,548 | -15.2% |
| Non-Departmental | 533,427 | 603,005 | 633,752 | 616,361 | 510,760 | 483,758 | 483,758 | 483,741 | 17 | 0.0% |
| Commute Trip Reduction | - | 1,409 | 3,824 | 6,422 | 3,681 | 10,000 | 10,000 | 7,942 | 2,058 | -20.6% |
| Fleet Management | 139,692 | 115,728 | 113,647 | 29,940 | 945 | 4,500 | 4,500 | 1,844 | 2,656 | -59.0% |
| Other (affects many departments) | 272,724 | 155,051 | 189,203 | 250,232 | 185,893 | 147,500 | 147,500 | 147,701 | (201) | 0.1% |
| Liquor/Pollution Control | 44,012 | 41,548 | 40,808 | 41,496 | 34,334 | 34,000 | 34,000 | 38,496 | (4,496) | 13.2% |
| Unallocated Internal Service Charges | | | | | | | | | | n/a |
| Debt Service | 77,000 | 289,270 | 286,270 | 288,270 | 285,908 | - | - | - | - | n/a |
| Transfer to Fund 190 CDBG Abatement Program | | | | | | - | - | - | - | n/a |
| Transfer to Fund 201 GO Bond Debt Service | | | | | | 287,758 | 287,758 | 287,758 | 1 | 0.0% |
| Interfund Transfers | - | - | 1,075,671 | 1,069,266 | 1,064,780 | 901,064 | 945,289 | 1,036,675 | (91,386) | 9.7% |
| Transfer to Fund 101 Street O&M | - | - | 1,041,221 | 1,032,826 | 1,029,780 | 866,064 | 910,289 | 1,001,675 | (91,386) | 10.0% |
| Transfer to Fund 102 Street Capital | - | - | 34,450 | 36,440 | 35,000 | 35,000 | 35,000 | 35,000 | - | 0.0% |
| Contributions to Reserve Funds | 822,819 | 687,821 | 777,820 | - | 920,300 | 920,300 | 920,300 | 920,300 | - | 0.0% |
| Contribution to Fund 501 Vehicle & Equip Reserves | 822,819 | 687,821 | 777,820 | - | 920,300 | 920,300 | 920,300 | 920,300 | - | 0.0% |
| Subtotal Operating Expenditures | 32,126,434 | 32,036,323 | 34,086,852 | 32,951,989 | 34,217,562 | 34,129,650 | 33,896,898 | 34,321,939 | (425,041) | 1.3% |
| OPERATING INCOME (LOSS) | \$ (444,260) | \$ (1,920,287) | \$ (1,697,386) | \$ 546,072 | \$ 174,711 | \$ (180,770) | \$ 565,915 | \$ 707,965 | | |
| <i>OTHER FINANCING SOURCES:</i> | | | | | | | | | | |
| Grants, Donations/Contrib, 1-Time | 279,785 | 234,570 | 288,144 | 830,521 | 695,838 | 419,634 | 230,786 | 299,991 | 69,205 | 30.0% |
| Contributions/Donations | 52,673 | 51,157 | 61,531 | 72,034 | 39,773 | 64,000 | 28,600 | 47,889 | 19,289 | 67.4% |
| Misc/Other | | | | | 356,873 | - | - | - | - | n/a |
| Intergovernmental | - | - | - | 581,260 | - | - | - | - | - | n/a |
| Loan Receipts | - | - | 125,817 | - | - | - | - | - | - | n/a |
| Proceeds from Sale of Assets/Capital Lease | 6,283 | - | - | - | - | - | - | - | - | n/a |
| Grants | 220,828 | 183,412 | 100,795 | 177,227 | 299,192 | 355,634 | 202,186 | 252,102 | 49,916 | 24.7% |
| Transfers In | 144,086 | 577,861 | 27,056 | 19,901 | 398,392 | 2,015,015 | 2,015,015 | 2,015,015 | - | 0.0% |
| Transfer In - Fund 180 Narcotics Seizure | | | | | | 14,061 | 14,061 | 14,061 | - | 0.0% |
| Transfer In - Fund 181 Felony Seizure | | | | | | 85,939 | 85,939 | 85,939 | - | 0.0% |
| Transfer In - Various Grant Funds | 172,827 | 577,861 | 24,323 | 16,025 | - | - | - | - | - | n/a |
| Transfer In - Fund 190 Grants | (28,741) | - | - | - | - | 840,056 | 840,056 | 840,056 | - | 0.0% |
| Transfer In - Fund 195 Public Safety Grant | - | - | - | 3,000 | - | - | - | - | - | n/a |
| Transfer In - Fund 251 LID Guaranty | | | | | | - | - | - | - | n/a |
| Transfer In - Fund 301 General Governmental CIP | - | - | - | - | 398,392 | - | - | - | - | n/a |
| Transfer in - Fund 311 Sewer CIP | - | - | 2,733 | - | - | - | - | - | - | n/a |
| Transfer In - Fund 312 Sanitary Sewer Connect CIP | - | - | - | 876 | - | - | - | - | - | n/a |
| Transfer In - Fund 501 Fleet & Equipment | | | | | | 1,074,959 | 1,074,959 | 1,074,959 | - | 0.0% |
| Subtotal Other Financing Sources | \$ 423,871 | \$ 812,431 | \$ 315,199 | \$ 850,422 | \$ 1,094,230 | \$ 2,434,649 | \$ 2,245,801 | \$ 2,315,006 | \$ 69,205 | 3.1% |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | | 2014 YND Est. vs. Actual | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------------|---------------|
| | | | | | | Revised Bdgt | YND Estimate | Actual | \$ | % |
| (001) GENERAL FUND-continued | | | | | | | | | | |
| <i>OTHER FINANCING USES:</i> | | | | | | | | | | |
| Capital & Other 1-Time | 302,020 | 379,668 | 195,364 | 305,385 | 1,295,389 | 1,311,030 | 1,271,029 | 973,111 | 297,918 | -23.4% |
| Municipal Court | 7,738 | - | - | - | 34,039 | 46,819 | 46,819 | 51,459 | (4,640) | 9.9% |
| City Council | | | | | - | 1,930 | 1,930 | 5,264 | (3,334) | 172.7% |
| City Manager | | | | | 2,301 | 20,165 | 20,165 | 18,000 | 2,165 | -10.7% |
| Administrative Services | 143,660 | 251,955 | 152,067 | 114,355 | 999,976 | 471,922 | 431,921 | 285,692 | 146,229 | -33.9% |
| Non-Dept - To Be Categorized | - | - | - | - | 36,000 | - | - | - | - | n/a |
| Legal/Clerk | - | 2,519 | - | - | 7,663 | 21,209 | 21,209 | 21,209 | 0 | 0.0% |
| Community & Economic Development | - | - | - | - | 101,673 | 380,985 | 380,985 | 338,966 | 42,019 | -11.0% |
| Parks, Recreation & Community Services | 110,410 | 100,000 | 7,900 | - | 79,034 | 160,000 | 160,000 | 9,725 | 150,275 | -93.9% |
| Police | 40,212 | 781 | 26,669 | 11,736 | 34,703 | 208,000 | 208,000 | 215,412 | (7,412) | 3.6% |
| Police-Donated Funds | - | 161 | 8,728 | - | - | - | - | - | - | n/a |
| Public Works/Property Management | - | 24,251 | - | 52,205 | - | - | - | 27,385 | (27,385) | n/a |
| Interfund Loans | - | - | - | 127,089 | - | - | - | - | - | n/a |
| Interfund Transfers | 3,112,235 | 230,038 | 165,000 | 30,739 | 8,179 | 97,848 | 87,000 | 97,848 | (10,848) | 12.5% |
| Transfer Out - Fund 101 Street O&M | | | | - | - | 37,000 | 37,000 | 37,000 | - | 0.0% |
| Transfer Out - Fund 102 Street Capital | 307,000 | - | - | - | 3,826 | - | - | - | - | n/a |
| Transfer Out - Fund 106 Public Art | - | - | - | - | 2,000 | - | - | - | - | n/a |
| Transfer Out - Fund 182 Federal Seizure | - | 80,038 | - | - | - | - | - | - | - | n/a |
| Transfer Out - Fund 192 OEA Grant | - | - | - | - | - | 50,000 | 50,000 | 50,000 | - | 0.0% |
| Transfer Out - Fund 195 Police Grants | - | - | - | - | 2,353 | 10,848 | - | 10,848 | (10,848) | n/a |
| Transfer Out - Fund 203 Police Facility Debt Svc | 141,185 | - | - | - | - | - | - | - | - | n/a |
| Transfer Out - Fund 301 General Gov't CIP | 2,550,000 | 150,000 | 50,000 | - | - | - | - | - | - | n/a |
| Transfer Out - Fund 401 Surface Water Mgmt | 12,049 | - | - | 22,065 | - | - | - | - | - | n/a |
| Transfer Out - Fund 501 Fleet & Equip Reserves | - | - | - | 8,674 | - | - | - | - | - | n/a |
| Transfer Out - Fund 502 Property Management | 102,000 | - | 115,000 | - | - | - | - | - | - | n/a |
| Contingency | - | - | - | - | - | 25,000 | - | - | - | n/a |
| Contingency | - | - | - | - | - | 25,000 | - | - | - | n/a |
| Subtotal Other Financing Uses | \$ 3,414,255 | \$ 609,706 | \$ 360,364 | \$ 336,124 | \$ 1,303,568 | \$ 1,433,878 | \$ 1,358,029 | \$ 1,070,959 | \$ 287,070 | -21.1% |
| Total Revenues and Other Sources | | | | | | | | | | |
| | \$ 32,106,045 | \$ 30,928,467 | \$ 32,704,666 | \$ 34,348,483 | \$ 35,486,503 | \$ 36,383,529 | \$ 36,708,614 | \$ 37,344,911 | \$ 636,297 | 1.7% |
| Total Expenditures and other Uses | | | | | | | | | | |
| | \$ 35,540,688 | \$ 32,646,028 | \$ 34,447,216 | \$ 33,288,113 | \$ 35,521,130 | \$ 35,563,528 | \$ 35,254,927 | \$ 35,392,899 | \$ (137,971) | 0.4% |
| Beginning Fund Balance: | | | | | | | | | | |
| | \$ 8,449,693 | \$ 5,015,050 | \$ 3,297,488 | \$ 1,554,938 | \$ 2,615,308 | \$ 2,580,681 | \$ 2,580,681 | \$ 2,580,681 | \$ - | 0.0% |
| Ending Fund Balance: | | | | | | | | | | |
| | \$ 5,015,050 | \$ 3,297,488 | \$ 1,554,938 | \$ 2,615,308 | \$ 2,580,681 | \$ 3,400,682 | \$ 4,034,368 | \$ 4,532,693 | \$ 498,325 | 12.4% |
| Ending Fund Balance as a % of Gen/Street Operating Revenue | 14.9% | 10.3% | 4.7% | 7.6% | 7.3% | 9.8% | 11.4% | 12.6% | 1.91% | 128.9% |
| Reserve - Total Target 12% of Gen/Street Operating Revenue | \$ 4,042,762 | \$ 3,842,396 | \$ 3,995,901 | \$ 4,133,319 | \$ 4,237,447 | \$ 4,174,618 | \$ 4,261,742 | \$ 4,316,235 | 54,493 | 1.3% |
| 2% Contingency Reserves | \$ 673,794 | \$ 640,399 | \$ 665,984 | \$ 688,886 | \$ 706,241 | \$ 695,770 | \$ 710,290 | \$ 719,372 | \$ 9,082 | 1.3% |
| 5% General Fund Reserves | \$ 1,684,484 | \$ 1,600,998 | \$ 1,664,959 | \$ 1,722,216 | \$ 1,765,603 | \$ 1,739,424 | \$ 1,775,726 | \$ 1,798,431 | 22,705 | 1.3% |
| 5% Strategic Reserves | \$ 1,684,484 | \$ 1,600,998 | \$ 1,664,959 | \$ 1,722,216 | \$ 1,765,603 | \$ 1,739,424 | \$ 1,775,726 | \$ 1,798,431 | 22,705 | 1.3% |
| Unreserved / (12% Target Reserves Shortfall): | \$ 972,287 | \$ (544,908) | \$ (2,440,963) | \$ (1,518,011) | \$ (1,656,766) | \$ (773,936) | \$ (227,374) | \$ 216,459 | 443,832 | -195.2% |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | | 2014 YND Est. vs. Actual | |
|---|---------------------|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|---------------|
| | | | | | | Revised Bdgt | YND Estimate | Actual | \$ | % |
| FUND 101 STREET OPERATIONS & MAINTENANCE | | | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | | | |
| Permits | 70,486 | 73,020 | 48,486 | 99,092 | 60,733 | 48,500 | 202,000 | 84,653 | (117,347) | -58.1% |
| Engineering Review Fees | 1,600 | 200 | 850 | 3,400 | 300 | 1,000 | 300 | 1,303 | 1,003 | 334.3% |
| Motor Vehicle Fuel Tax | 926,995 | 894,867 | 860,093 | 843,743 | 858,750 | 790,000 | 849,400 | 852,760 | 3,360 | 0.4% |
| Interest Earnings | 7,214 | 3,152 | 283 | 28 | 5 | 100 | - | 2 | 2 | n/a |
| Subtotal Operating Revenues | \$ 2,007,512 | \$ 1,903,927 | \$ 909,712 | \$ 946,263 | \$ 919,788 | \$ 839,600 | \$ 1,051,700 | \$ 938,717 | \$ (112,983) | -10.7% |
| <i>EXPENDITURES:</i> | | | | | | | | | | |
| Street Lighting | 492,642 | 451,591 | 445,851 | 450,903 | 491,047 | 454,400 | 454,400 | 490,880 | (36,480) | 8.0% |
| Traffic Control Devices | 488,366 | 492,992 | 542,803 | 493,295 | 569,775 | 470,930 | 470,930 | 548,874 | (77,944) | 16.6% |
| Snow & Ice Response | 30,099 | 66,459 | 29,896 | 82,009 | 38,209 | 15,850 | 15,850 | 28,643 | (12,793) | 80.7% |
| Road & Street Preservation | 1,819,132 | 924,135 | 1,049,616 | 1,110,566 | 982,697 | 1,117,388 | 1,118,738 | 969,480 | 149,258 | -13.3% |
| Transfer Out - Fund 001 General Admin Support | 28,080 | 28,360 | - | - | 28,360 | 28,360 | 28,360 | 28,360 | - | 0.0% |
| Contribution to Fleet & Equipment Reserves | 56,522 | 116,101 | 100,000 | - | 100 | 100 | 100 | 100 | - | 0.0% |
| Subtotal Operating Expenditures | \$ 2,914,841 | \$ 2,079,639 | \$ 2,168,166 | \$ 2,136,773 | \$ 2,110,188 | \$ 2,087,028 | \$ 2,088,378 | \$ 2,066,337 | \$ 22,041 | -1.1% |
| OPERATING INCOME (LOSS) | \$ (907,328) | \$ (175,711) | \$ (1,258,454) | \$ (1,190,510) | \$ (1,190,400) | \$ (1,247,428) | \$ (1,036,678) | \$ (1,127,620) | | |
| <i>OTHER FINANCING SOURCES:</i> | | | | | | | | | | |
| Grants | 707,672 | - | 9,117 | 30,471 | - | - | - | - | - | n/a |
| Donations/Contributions | 20,745 | - | - | - | - | - | - | 4,146 | 4,146 | n/a |
| Proceeds from Sale of Assets/Capital Lease | 47,369 | - | 67,057 | 70,600 | 93,944 | 25,000 | 10,000 | (2,096) | (12,096) | -121.0% |
| Judgments, Settlements/Miscellaneous | 1,728 | 1,620 | 10,186 | 10,924 | 14,341 | 326,550 | 11,520 | 16,205 | 4,685 | 40.7% |
| Transfer In From General Fund | - | - | 1,041,221 | 1,032,826 | 1,029,780 | 903,064 | 947,289 | 1,038,675 | 91,386 | 9.6% |
| Transfer In - Fund 102 Street Capital | 5,000 | - | - | 134,552 | 56,000 | - | - | - | - | n/a |
| Transfer In - Fund 401 Surface Water Mgmt | 47,173 | - | 11,379 | 6,325 | - | - | - | - | - | n/a |
| Subtotal Other Financing Sources | \$ 829,687 | \$ 1,620 | \$ 1,138,960 | \$ 1,285,698 | \$ 1,194,066 | \$ 1,254,614 | \$ 968,809 | \$ 1,056,931 | \$ 88,122 | 9.1% |
| <i>OTHER FINANCING USES:</i> | | | | | | | | | | |
| Grants/Other | 707,672 | - | 9,117 | 30,471 | 76,589 | 1,350 | - | 12,280 | (12,280) | n/a |
| Building, Vehicles, Equipment | 114,690 | 35,885 | 82,767 | 6,432 | - | 100 | 100 | - | 100 | -100.0% |
| Construction - Traffic Control | 74,080 | 99,820 | 18,214 | 42,779 | - | 15,000 | 15,000 | - | 15,000 | -100.0% |
| Subtotal Other Financing Uses | \$ 896,442 | \$ 135,705 | \$ 110,098 | \$ 79,682 | \$ 76,589 | \$ 16,450 | \$ 15,100 | \$ 12,280 | \$ 2,820 | -18.7% |
| Total Revenues and Other Sources | \$ 2,837,200 | \$ 1,905,547 | \$ 2,048,672 | \$ 2,231,961 | \$ 2,113,854 | \$ 2,094,214 | \$ 2,020,509 | \$ 1,995,648 | \$ (24,861) | -1.2% |
| Total Expenditures and other Uses | \$ 3,811,283 | \$ 2,215,343 | \$ 2,278,264 | \$ 2,216,455 | \$ 2,186,777 | \$ 2,103,478 | \$ 2,103,478 | \$ 2,078,617 | \$ 24,861 | -1.2% |
| | | | | | | | | | - | n/a |
| Beginning Fund Balance: | \$ 1,653,858 | \$ 679,775 | \$ 369,978 | \$ 140,386 | \$ 155,892 | \$ 82,969 | \$ 82,969 | \$ 82,969 | \$ (0) | 0.0% |
| Ending Fund Balance: | \$ 679,775 | \$ 369,978 | \$ 140,386 | \$ 155,892 | \$ 82,969 | \$ 73,705 | \$ - | \$ (0) | \$ (0) | n/a |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|
| | | | | | | Revised Bdgt | YND Est | YTD Actual |
| FUND 102 REAL ESTATE EXCISE TAX (Street Capital Fund prior to 2015) | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Real Estate Excise Tax | 997,645 | 631,619 | 561,659 | 621,821 | 1,151,297 | 700,000 | 900,000 | 1,100,298 |
| Solid Waste Recycling Licenses & Permits | 6,700 | 2,300 | 100 | - | 1,600 | - | - | 1,300 |
| Motor Vehicle Fuel Tax | 369,502 | 372,861 | 351,306 | 344,627 | 350,757 | 335,000 | 347,000 | 348,310 |
| Engineering Services | - | - | - | - | 9,144 | 80,000 | - | 475,145 |
| Mitigation Fees | - | - | - | - | - | - | - | 400,114 |
| Interest Earnings | 14,492 | 9,868 | 442 | 83 | 139 | - | - | 105 |
| Grants | 1,140,951 | 4,452,055 | 2,620,519 | 6,401,471 | 2,891,751 | 22,627,510 | 22,520,710 | 3,768,444 |
| Donations/Contributions | 33,662 | 111,344 | 31,267 | 161,446 | 234,253 | 747,760 | 747,760 | 10,837 |
| Proceeds from Sale of Assets/Capital Lease | - | 750 | - | 52,886 | 1,500 | 2,570 | - | - |
| Judgments, Settlements/Miscellaneous | 3,251 | 264 | - | - | 15 | 320,000 | - | - |
| Transfer In From 001 General Fund | 307,000 | - | 34,450 | 36,440 | 38,826 | 35,000 | 35,000 | 35,000 |
| Transfer In - Fund 190 Grant | - | - | 2,059 | - | - | - | - | - |
| Transfer In - Fund 401 Surface Water Mgmt | 479,669 | 1,611,330 | 395,949 | 704,882 | 108,004 | 2,141,950 | 2,347,750 | 44,890 |
| Total Revenue | \$ 3,687,883 | \$ 8,073,808 | \$ 3,998,104 | \$ 8,323,657 | \$ 4,787,286 | \$ 26,989,790 | \$ 26,898,220 | \$ 6,184,443 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Capital Projects | 4,813,002 | 8,554,433 | 3,993,890 | 8,286,000 | 4,253,248 | 25,820,163 | 25,604,163 | 5,419,063 |
| Transfer Out - Fund 101 Street O&M | 5,000 | - | - | 134,552 | 56,000 | - | - | - |
| Transfer Out - Fund 302 Transportation Capital | - | - | - | - | - | - | - | - |
| Transfer Out - Fund 401 Surface Water Mgmt | - | 38,500 | - | - | 300,000 | 487,975 | 487,975 | 487,975 |
| Total Expenditures | \$ 5,055,680 | \$ 8,823,112 | \$ 3,993,890 | \$ 8,420,553 | \$ 4,609,248 | \$ 26,308,138 | \$ 26,092,138 | \$ 5,907,038 |
| Beginning Fund Balance: | \$ 2,872,868 | \$ 1,505,070 | \$ 755,767 | \$ 759,981 | \$ 663,085 | \$ 841,124 | \$ 841,124 | \$ 841,124 |
| Ending Fund Balance: | 1,505,070 | 755,767 | 759,981 | 663,085 | 841,124 | 1,522,776 | 1,647,206 | 1,118,529 |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| | | | | | | Revised Bdgt | YND Est | YTD Actual |
| FUND 104 HOTEL/MOTEL LODGING TAX | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Special Hotel/Motel Lodging Tax | 344,044 | 400,243 | 375,170 | 341,154 | 383,578 | 315,000 | 357,000 | 399,904 |
| Transient Rental income Tax | 137,617 | 160,098 | 150,069 | 145,555 | 153,431 | 115,000 | 143,000 | 159,962 |
| Interest Earnings | 4,796 | 1,936 | 2,145 | 1,074 | 1,093 | - | - | 1,255 |
| Total Revenues | \$ 486,457 | \$ 562,277 | \$ 527,383 | \$ 487,782 | \$ 538,102 | \$ 430,000 | \$ 500,000 | \$ 561,121 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Administration | 64,344 | 33,122 | 30,381 | 35,877 | 34,359 | 32,540 | 32,540 | 19,319 |
| Lodging Tax Programs | 441,747 | 404,674 | 476,715 | 476,653 | 506,186 | 465,310 | 465,310 | 448,620 |
| Total Expenditures | \$ 655,542 | \$ 437,796 | \$ 507,096 | \$ 512,530 | \$ 540,545 | \$ 497,850 | \$ 497,850 | \$ 467,938 |
| Beginning Fund Balance: | \$ 986,881 | \$ 817,795 | \$ 942,277 | \$ 962,564 | \$ 937,817 | \$ 935,374 | \$ 935,374 | \$ 935,374 |
| Ending Fund Balance: | \$ 817,795 | \$ 942,277 | \$ 962,564 | \$ 937,817 | \$ 935,374 | \$ 867,524 | \$ 937,524 | \$ 1,028,557 |

| | | | | | | | | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND 105 PROPERTY ABATEMENT | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Abatement Charges | 25,198 | 119,774 | 52,723 | 95,069 | - | 50,000 | 61,829 | 47,549 |
| Interest Earnings | 788 | 5,949 | 3,236 | 1,497 | 146 | - | - | 123 |
| Judgmnts & Settlements | | | | | | | | 20,002 |
| Transfer In - Fund 001 General | - | - | - | - | - | - | - | - |
| Total Revenues | \$ 25,985 | \$ 125,723 | \$ 55,959 | \$ 96,566 | \$ 146 | \$ 50,000 | \$ 61,829 | \$ 67,674 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Abatement | 93,282 | 15,005 | 68,025 | 50,114 | 16,902 | 100,000 | 100,000 | 44,074 |
| Total Expenditures | \$ 93,282 | \$ 15,005 | \$ 68,025 | \$ 50,114 | \$ 16,902 | \$ 100,000 | \$ 100,000 | \$ 44,074 |
| Beginning Fund Balance: | \$ 177,120 | \$ 109,823 | \$ 220,541 | \$ 208,475 | \$ 254,927 | \$ 238,171 | \$ 238,171 | \$ 238,171 |
| Ending Fund Balance: | \$ 109,823 | \$ 220,541 | \$ 208,475 | \$ 254,927 | \$ 238,171 | \$ 188,171 | \$ 200,000 | \$ 261,771 |

| | | | | | | | | |
|--------------------------------|-------------|-------------|-------------|-------------|------------------|------------------|------------------|------------------|
| FUND 106 PUBLIC ART | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Facilities Rental | - | - | - | - | 10,000 | 5,000 | 10,000 | 13,500 |
| Transfer In - Fund 001 General | - | - | - | - | 2,000 | - | - | - |
| Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ 12,000 | \$ 5,000 | \$ 10,000 | \$ 13,510 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Arts Commission Programs | - | - | - | - | - | 7,000 | 7,000 | 123 |
| Public Art | - | - | - | - | - | - | - | - |
| Total Expenditures | \$ - | \$ 7,000 | \$ 7,000 | \$ 123 |
| Beginning Fund Balance: | \$ - | \$ 12,000 | \$ 12,000 | \$ 12,001 |
| Ending Fund Balance: | \$ - | \$ - | \$ - | \$ - | \$ 12,000 | \$ 10,000 | \$ 15,000 | \$ 25,388 |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | Revised Bdgt | YND Est | YTD Actual |
| FUND 180 NARCOTICS SEIZURE | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Forfeitures | 293,998 | 55,686 | 264,623 | 132,808 | 141,410 | 323,306 | 365,306 | 96,731 |
| Restitution/Settlements | 3,645 | - | (2,468) | 117,419 | - | - | - | - |
| Interest Earnings | 1,974 | 845 | 1,395 | 858 | 844 | 1,660 | 1,660 | 686 |
| Interfund Rent | - | 42,000 | 42,000 | 42,000 | 3,500 | 42,000 | - | - |
| Proceeds From Sale of Land | - | - | - | - | 514,181 | - | - | - |
| Total Revenues | \$ 299,618 | \$ 98,531 | \$ 305,551 | \$ 293,085 | \$ 659,935 | \$ 366,966 | \$ 366,966 | \$ 97,417 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Investigations | 127,785 | 117,315 | 128,496 | 151,650 | 165,290 | 288,965 | 288,965 | 283,413 |
| Interfund Loan Interest | - | - | - | 1,070 | - | - | - | - |
| Capital Purchases | - | - | - | - | 124,268 | 89,413 | 89,413 | 94,845 |
| Transfer Out - Fund 001 General | - | - | - | - | - | 14,061 | 14,061 | 14,061 |
| Total Expenditures | \$ 370,698 | \$ 318,775 | \$ 128,496 | \$ 152,720 | \$ 289,558 | \$ 392,439 | \$ 392,439 | \$ 392,319 |
| Beginning Fund Balance: | | | | | | | | |
| | \$ 381,702 | \$ 310,621 | \$ 90,377 | \$ 267,432 | \$ 407,797 | \$ 778,174 | \$ 778,174 | \$ 778,174 |
| Ending Fund Balance: | | | | | | | | |
| | \$ 310,622 | \$ 90,377 | \$ 267,432 | \$ 407,797 | \$ 778,174 | \$ 752,701 | \$ 752,701 | \$ 483,272 |

| | | | | | | | | |
|--------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND 181 FELONY SEIZURE | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Interest Earnings | 496 | 447 | 290 | 124 | 117 | - | - | 289 |
| Forfeitures | (1,976) | 8,380 | - | 4,419 | 4,250 | - | - | - |
| Total Revenues | \$ 241,582 | \$ 210,988 | \$ 290 | \$ 4,544 | \$ 4,367 | \$ - | \$ - | \$ 289 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Investigations | 12,475 | 7,370 | 13,186 | 10,620 | 9,166 | 15,723 | 3,765 | 10,968 |
| Capital Purchases | 258,183 | - | - | - | 49,108 | - | - | - |
| Transfer to Fund 001 General | - | - | - | - | - | 85,939 | 85,939 | 85,939 |
| Total Expenditures | \$ 270,659 | \$ 7,370 | \$ 13,186 | \$ 10,620 | \$ 58,274 | \$ 101,662 | \$ 89,704 | \$ 96,907 |
| Beginning Fund Balance: | | | | | | | | |
| | \$ - | \$ (29,076) | \$ 174,541 | \$ 161,645 | \$ 155,569 | \$ 101,662 | \$ 101,662 | \$ 101,662 |
| Ending Fund Balance: | | | | | | | | |
| | \$ (29,076) | \$ 174,542 | \$ 161,645 | \$ 155,569 | \$ 101,662 | \$ - | \$ 11,958 | \$ 5,044 |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | |
|-----------------------------------|----------------|------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|
| | | | | | | Revised Bdgt | YND Est | YTD Actual |
| FUND 182 FEDERAL SEIZURE | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Forfeitures | - | 8,469 | 76,711 | - | 6,260 | 69,520 | 69,520 | 68,945 |
| Interest Earnings | - | 50 | 162 | 82 | 24 | - | - | 34 |
| Total Revenues | \$ - | \$ 88,557 | \$ 76,873 | \$ 82 | \$ 6,284 | \$ 69,520 | \$ 69,520 | \$ 68,979 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Crime Prevention | - | - | 35,781 | 23,316 | 11,915 | 69,520 | 69,520 | 37,432 |
| Capital - Computer Software | - | - | - | 33,160 | - | - | - | - |
| Capital - Public Safety Equipment | - | - | - | 27,384 | - | - | - | - |
| Total Expenditures | \$ - | \$ - | \$ 35,781 | \$ 83,859 | \$ 11,915 | \$ 69,520 | \$ 69,520 | \$ 37,432 |
| Beginning Fund Balance: | \$ - | \$ - | \$ 88,557 | \$ 129,649 | \$ 45,871 | \$ 40,240 | \$ 40,240 | \$ 40,240 |
| Ending Fund Balance: | \$ - | \$ 88,557 | \$ 129,649 | \$ 45,871 | \$ 40,240 | \$ 40,240 | \$ 40,240 | \$ 71,787 |

| | | | | | | | | |
|--|---------------------|---------------------|---------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| FUND 190 CDBG/GRANTS | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Grants | 1,598,555 | 1,189,732 | 1,204,098 | 955,382 | 841,130 | 2,744,274 | 2,744,274 | 1,074,353 |
| Home Program | 9,595 | - | 555,432 | - | - | - | - | - |
| Interest Earnings | 268 | - | 2,212 | 2,401 | 565 | 2,052 | 2,052 | 1,404 |
| Miscellaneous/Contributions | - | - | 11 | - | 120 | 12,056 | 12,056 | 12,058 |
| Loan Proceeds-CDBG Major Repair | - | 388 | - | - | - | - | - | - |
| Transfer In - Fund 001 General | - | - | - | - | - | - | - | - |
| Total Revenues | \$ 2,092,176 | \$ 1,190,120 | \$ 1,761,753 | \$ 957,783 | \$ 841,815 | \$ 2,758,382 | \$ 2,758,382 | \$ 1,087,814 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Grants | 1,860,985 | 1,157,300 | 1,295,972 | 947,058 | 850,269 | 3,598,438 | 3,598,438 | 1,906,701 |
| Abatement Program | - | - | - | - | - | - | - | - |
| Transfer Out - Fund 102 Street Capital | - | - | 2,059 | - | - | - | - | - |
| Transfer Out - Fund 401 Surface Water Mgmt | - | 12,792 | 198,671 | 4,834 | - | - | - | - |
| Total Expenditures | \$ 1,832,244 | \$ 1,183,569 | \$ 1,739,306 | \$ 951,892 | \$ 850,269 | \$ 3,598,438 | \$ 3,598,438 | \$ 1,906,701 |
| Beginning Fund Balance: | \$ 554,901 | \$ 814,833 | \$ 821,384 | \$ 843,831 | \$ 849,722 | \$ 841,268 | \$ 841,268 | \$ 841,268 |
| Ending Fund Balance: | \$ 814,833 | \$ 821,384 | \$ 843,831 | \$ 849,722 | \$ 841,268 | \$ 1,212 | \$ 1,212 | \$ 22,381 |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | |
|--|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | Revised Bdgt | YND Est | YTD Actual |
| FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Grant-NSP 1 | - | 345,240 | 293,609 | 152,542 | 34,679 | 158,549 | 158,549 | 154,043 |
| Grant-NSP 3 | - | - | 331,234 | 130,527 | 165,095 | 96,031 | 96,031 | 96,032 |
| Abatement Charges | - | - | - | - | - | - | - | - |
| Abatement Interest | - | - | 13,561 | 855 | - | - | - | - |
| Total Revenues | \$ - | \$ 345,240 | \$ 638,403 | \$ 283,924 | \$ 199,774 | \$ 254,580 | \$ 254,580 | \$ 250,075 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Grant-NSP 1 | - | 345,239 | 139,471 | 149,751 | 34,679 | 158,549 | 158,549 | 154,111 |
| Grant-NSP 3 | - | - | 331,234 | 132,096 | 163,526 | 96,031 | 96,031 | 96,032 |
| Total Expenditures | \$ - | \$ 345,239 | \$ 470,705 | \$ 281,848 | \$ 198,205 | \$ 254,580 | \$ 254,580 | \$ 250,142 |
| Beginning Fund Balance: | \$ - | \$ - | \$ 1 | \$ 167,699 | \$ 169,776 | \$ 171,345 | \$ 171,345 | \$ 171,345 |
| Ending Fund Balance: | \$ - | \$ 1 | \$ 167,699 | \$ 169,776 | \$ 171,345 | \$ 171,345 | \$ 171,345 | \$ 171,277 |

| | | | | | | | | |
|---|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND 192 OFFICE OF ECONOMIC ADJUSTMENT | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Grants | 303,027 | 1,219,197 | 176,249 | 294,834 | 189,961 | 471,777 | 471,777 | 281,466 |
| Partner Participation | - | - | 32,500 | 32,500 | 30,000 | 129,500 | 129,500 | 133,250 |
| Transfer In From Fund 001 General | | | | - | - | 50,000 | 50,000 | 50,000 |
| Total Revenues | \$ 303,027 | \$ 1,219,197 | \$ 208,749 | \$ 327,334 | \$ 219,961 | \$ 651,277 | \$ 651,277 | \$ 464,716 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Grants | 278,165 | 1,219,198 | 193,991 | 309,574 | 223,826 | 674,536 | 674,536 | 408,649 |
| Transfer To Fund 001 General | 24,862 | - | - | - | - | - | - | - |
| Total Expenditures | \$ 303,027 | \$ 1,219,198 | \$ 193,991 | \$ 309,574 | \$ 223,826 | \$ 674,536 | \$ 674,536 | \$ 408,649 |
| Beginning Fund Balance: | \$ - | \$ (0) | \$ (1) | \$ 14,757 | \$ 32,517 | \$ 28,652 | \$ 28,652 | \$ 28,652 |
| Ending Fund Balance: | \$ (0) | \$ (1) | \$ 14,757 | \$ 32,517 | \$ 28,652 | \$ 5,393 | \$ 5,393 | \$ 84,719 |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | Revised Bdgt | YND Est | YTD Actual |
| FUND 195 PUBLIC SAFETY GRANTS | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Grants | 225,368 | 487,356 | 522,304 | 458,874 | 384,752 | 204,605 | 204,605 | 175,919 |
| Transfer In - Fund 001 General | - | - | - | - | 2,353 | 23,024 | 12,176 | 10,848 |
| Total Revenues | \$ 225,368 | \$ 487,356 | \$ 522,304 | \$ 458,874 | \$ 387,105 | \$ 227,629 | \$ 216,781 | \$ 186,767 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Grants | 178,180 | 362,449 | 525,258 | 455,874 | 389,399 | 227,629 | 198,882 | 186,551 |
| Transfer Out - Fund 001 General | 42,952 | 99,571 | 24,323 | 3,000 | - | - | - | - |
| Total Expenditures | \$ 221,132 | \$ 462,020 | \$ 549,581 | \$ 458,874 | \$ 389,399 | \$ 227,629 | \$ 198,882 | \$ 186,551 |
| Beginning Fund Balance: | \$ - | \$ 4,235 | \$ 29,571 | \$ 2,294 | \$ 2,294 | \$ - | \$ - | \$ - |
| Ending Fund Balance: | \$ 4,235 | \$ 29,571 | \$ 2,294 | \$ 2,294 | \$ - | \$ - | \$ 17,899 | \$ 216 |

| | | | | | | | | |
|--|-------------|-------------|-------------|-------------|-------------|-------------------|-------------------|-------------------|
| FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Transfer-In From Fund 001 General | | | | - | - | 287,758 | 287,758 | 287,758 |
| Property Tax Excess Levy (Package 2 Transp CIP) | | | | - | - | - | - | - |
| Total Revenues | \$ - | \$ 287,758 | \$ 287,758 | \$ 287,758 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Principal & Interest - 59th Street | - | - | - | - | - | 77,000 | 77,000 | 77,000 |
| Principal & Interest - Police Station | - | - | - | - | - | 210,758 | 210,758 | 210,758 |
| Principal & Interest - Package 2 Transportation CIP | | | | | | - | - | - |
| Total Expenditures | \$ - | \$ 287,758 | \$ 287,758 | \$ 287,758 |
| Beginning Fund Balance: | \$ - | \$ - | \$ - |
| Ending Fund Balance: | \$ - | \$ - | \$ (1) |

| | | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Interest | 1,646 | 278 | 125 | 52 | 34 | - | - | 41 |
| Assessments | 777,533 | 322,786 | 313,304 | 303,823 | 294,341 | 288,470 | 288,470 | 284,860 |
| Transfer In From Fund 351 LID Capital | - | - | - | - | - | - | - | - |
| Total Revenues | \$ 779,179 | \$ 323,064 | \$ 313,429 | \$ 303,875 | \$ 294,375 | \$ 288,470 | \$ 288,470 | \$ 284,901 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Principal & Interest-Combined LID 1101/1103 | 661,163 | 273,629 | 225,764 | 214,459 | 213,296 | 212,874 | 212,874 | 201,846 |
| Principal & Interest - LID 1108 | 96,013 | 93,241 | 115,019 | 87,697 | 84,925 | 75,596 | 75,596 | 82,153 |
| Total Expenditures | \$ 757,175 | \$ 366,870 | \$ 340,783 | \$ 302,156 | \$ 298,221 | \$ 288,470 | \$ 288,470 | \$ 283,999 |
| Beginning Fund Balance: | \$ 51,433 | \$ 73,436 | \$ 29,630 | \$ 2,276 | \$ 3,995 | \$ 149 | \$ 149 | \$ 149 |
| Ending Fund Balance: | \$ 73,436 | \$ 29,630 | \$ 2,276 | \$ 3,995 | \$ 149 | \$ 149 | \$ 149 | \$ 1,051 |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | |
|--|-------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | Revised Bdgt | YND Est | YTD Actual |
| FUND 204 SEWER PROJECT DEBT SERVICE | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Sewer Charges | 376,081 | 435,027 | 500,489 | 555,947 | 616,257 | 540,000 | 616,257 | 586,192 |
| Interest Earnings | 2,609 | 1,751 | 1,976 | 2,170 | 4,293 | - | - | 4,620 |
| Sanitary Side Sewer Connection Home Loan Repayment | - | - | - | 2,403 | 19,234 | - | - | 10,228 |
| Total Revenues | \$ 378,690 | \$ 436,778 | \$ 502,465 | \$ 560,520 | \$ 639,784 | \$ 540,000 | \$ 616,257 | \$ 601,039 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Principal & Interest | - | - | - | - | - | - | - | 0 |
| PWTFL Debt Service (PW-04-691-PRE-132) | 34,808 | 34,172 | 33,875 | 33,578 | 33,281 | 32,984 | 32,984 | 32,984 |
| PWTFL Debt Service (PW-06-962-022) | 57,368 | 214,216 | 299,936 | 316,506 | 315,096 | 313,623 | 313,623 | 313,623 |
| PWTFL Debt Service (PW-08-951-025) | - | - | 75,084 | 112,442 | 112,348 | 111,828 | 111,828 | 111,828 |
| PWTFL Debt Service (PW-12-851-025) | - | - | - | - | - | - | - | - |
| Bank Charge | - | - | 6 | 8 | - | - | - | - |
| Transfer To Fund 311 Sewer Capital | - | - | - | 750,000 | - | - | - | - |
| Total Expenditures | \$ 92,176 | \$ 248,389 | \$ 408,901 | \$ 1,212,533 | \$ 460,725 | \$ 458,436 | \$ 458,435 | \$ 458,435 |
| Beginning Fund Balance: | \$ 412,736 | \$ 699,250 | \$ 887,639 | \$ 981,204 | \$ 329,190 | \$ 508,250 | \$ 508,250 | \$ 508,250 |
| Ending Fund Balance: | \$ 699,250 | \$ 887,639 | \$ 981,204 | \$ 329,190 | \$ 508,250 | \$ 589,814 | \$ 666,072 | \$ 650,854 |

| | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Interest Earnings | 1,883 | 915 | 670 | 307 | 1,075 | - | - | (60) |
| Transfer In From Fund 351 LID Capital | - | - | - | - | - | - | - | - |
| Total Revenues | \$ 1,883 | \$ 915 | \$ 670 | \$ 307 | \$ 1,075 | \$ - | \$ - | \$ (60) |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Transfer Out - Fund 001 General | - | - | - | - | - | - | - | - |
| Total Expenditures | \$ - |
| Beginning Fund Balance: | \$ 387,009 | \$ 388,892 | \$ 389,807 | \$ 390,476 | \$ 390,783 | \$ 391,858 | \$ 391,858 | \$ 391,858 |
| Ending Fund Balance: | \$ 388,892 | \$ 389,807 | \$ 390,476 | \$ 390,783 | \$ 391,858 | \$ 391,858 | \$ 391,858 | \$ 391,798 |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|---------------|------------------|------------------|
| | | | | | | Revised Bdgt | YND Est | YTD Actual |
| FUND 301 PARKS CAPITAL (General Government CIP Fund prior to 2015) | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Grants | - | - | - | - | - | - | - | - |
| Interest Earnings | (601) | 2,794 | 488 | 322 | 276 | - | - | 1 |
| Contributions/Donations | - | 5,000 | 100,000 | - | - | - | - | - |
| USGA Fees | - | - | - | - | - | - | 10,000 | 10,000 |
| Proceeds from Sale of Land | - | - | - | - | - | - | - | - |
| Transfer In From Fund 401 Surfaace Water Mgmt | - | - | - | - | - | - | - | - |
| Total Revenues | \$ 5,291,760 | \$ 157,794 | \$ 150,488 | \$ 322 | \$ 276 | \$ - | \$ 10,000 | \$ 10,001 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Capital-Springbrook Park Expansion | - | - | - | - | - | - | - | - |
| Capital-Waughop Lake Trail | - | - | - | - | - | - | - | - |
| Capital-Harry Todd Park | - | - | - | - | - | - | - | - |
| Capital-Fort Steilacoom Park | - | - | - | - | - | - | - | - |
| Capital-Chambers Bay Trail Improvement | - | - | - | - | - | - | - | - |
| Capital-Village Green | - | - | - | - | - | - | - | - |
| Capital-Fort Steilacoom Park Barn Structural Support | - | - | - | - | - | - | - | - |
| Transfer to Fund 001 General Fund | - | - | - | - | 398,392 | - | - | - |
| Total Expenditures | \$ 4,506,432 | \$ 384,094 | \$ 31,721 | \$ - | \$ 398,392 | \$ - | \$ - | \$ - |
| Beginning Fund Balance: | | | | | | | | |
| | \$ (279,725) | \$ 505,602 | \$ 279,303 | \$ 398,070 | \$ 398,392 | \$ 276 | \$ 276 | \$ 276 |
| Ending Fund Balance: | | | | | | | | |
| | \$ 505,602 | \$ 279,303 | \$ 398,070 | \$ 398,392 | \$ 276 | \$ 276 | \$ 10,276 | \$ 10,277 |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | |
|--|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | Revised Bdgt | YND Est | YTD Actual |
| FUND 311 SEWER CAPITAL PROJECT | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Grants | 741,551 | 1,656,811 | 672,769 | - | - | - | - | - |
| Charges for Services & Fees | 58,125 | - | - | - | - | - | - | - |
| Interest Earnings | 8,875 | 2,574 | 111 | 335 | 153 | - | - | 304 |
| Contributions/Donations | 227,441 | 12,060 | 44,160 | 21,514 | - | - | - | - |
| Loan Receipts From Fund 401 SWM | - | - | - | - | - | - | - | - |
| Public Works Trust Fund Loan | 2,500,000 | 2,078,000 | 1,262,000 | - | - | 185,650 | - | - |
| Transfer In From Fund 190 Grants | - | 13,477 | 242,604 | - | - | - | - | - |
| Transfer In From Fund 301 General Gov't CIP | - | - | - | - | - | - | - | - |
| Transfer In From Fund 401 Surface Water Mgmt | 134,594 | - | 194,300 | - | - | - | - | - |
| Transfer In From Fund 204 Sewer Project Debt | - | - | - | 750,000 | - | - | - | - |
| Total Revenues | \$ 3,670,587 | \$ 3,762,921 | \$ 2,415,945 | \$ 771,849 | \$ 153 | \$ 185,650 | \$ - | \$ 304 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Capital | 3,400,812 | 5,552,073 | 2,417,988 | 613,553 | 63,947 | 184,830 | 50,000 | 20,443 |
| Transfer To Fund 001 General | - | - | 2,733 | - | - | - | - | - |
| Total Expenditures | \$ 3,400,812 | \$ 5,552,073 | \$ 2,420,721 | \$ 613,553 | \$ 63,947 | \$ 184,830 | \$ 50,000 | \$ 20,443 |
| Beginning Fund Balance: | | | | | | | | |
| | \$ 1,555,859 | \$ 1,825,634 | \$ 36,483 | \$ 31,706 | \$ 190,002 | \$ 126,208 | \$ 126,208 | \$ 126,208 |
| Ending Fund Balance: | | | | | | | | |
| | \$ 1,825,634 | \$ 36,483 | \$ 31,706 | \$ 190,002 | \$ 126,208 | \$ 127,028 | \$ 76,208 | \$ 106,070 |

| | | | | | | | | |
|---|-------------|-------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FUND 312 SANITARY SEWER CONNECTION CAPITAL | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Sewer Availability Charge | - | - | - | 238,686 | 378,932 | 372,530 | 293,023 | 194,839 |
| Interest Earnings | - | - | - | - | 489 | - | - | 725 |
| Proceeds From Lien | - | - | - | - | 4,196 | - | - | 746 |
| Total Revenues | \$ - | \$ - | \$ - | \$ 238,686 | \$ 383,617 | \$ 372,530 | \$ 293,023 | \$ 196,310 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Capital | - | - | - | 56,821 | 44,795 | 92,290 | 250,000 | 32,218 |
| Transfer To Fund | - | - | - | 876 | - | - | - | - |
| Total Expenditures | \$ - | \$ - | \$ - | \$ 57,697 | \$ 44,795 | \$ 92,290 | \$ 250,000 | \$ 32,218 |
| Beginning Fund Balance: | | | | | | | | |
| | \$ - | \$ - | \$ - | \$ - | \$ 180,989 | \$ 519,811 | \$ 519,811 | \$ 519,811 |
| Ending Fund Balance: | | | | | | | | |
| | \$ - | \$ - | \$ - | \$ 180,989 | \$ 519,811 | \$ 800,051 | \$ 562,834 | \$ 683,903 |

| | 2009 | 2010 | 2011 | 2012 | 2013 | Year 2014 | | |
|--|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual | Actual | Actual | Actual | Actual | Revised Bdgt | YND Estimate | Actual |
| FUND 401 SURFACE WATER MANAGEMENT | | | | | | | | |
| <i>REVENUES:</i> | | | | | | | | |
| Charges for Services & Fees | 2,847,354 | 2,650,221 | 2,718,958 | 2,732,964 | 2,720,766 | 2,702,500 | 2,702,500 | 2,723,885 |
| Interest Earnings | 89,895 | 68,096 | 77,747 | 24,183 | 24,555 | 19,300 | 1,000 | 11,807 |
| Subtotal Operating Revenues | \$ 2,937,249 | \$ 2,718,317 | \$ 2,796,705 | \$ 2,757,147 | \$ 2,745,321 | \$ 2,721,800 | \$ 2,703,500 | \$ 2,735,692 |
| <i>EXPENDITURES:</i> | | | | | | | | |
| Geographical Information Services | - | - | - | - | 26,562 | - | - | 23,706 |
| Storm Drainage | 1,730,416 | 1,341,511 | 1,930,105 | 1,815,233 | 1,774,893 | 2,594,417 | 2,594,417 | 1,898,274 |
| Transfer to Fund 001 General Admin Support | 252,140 | 252,340 | 259,700 | 269,700 | 269,700 | 284,700 | 284,700 | 284,700 |
| Contribution to Fleet & Equipment Reserves | 14,181 | 12,715 | 17,750 | - | 17,750 | 17,750 | 17,750 | 17,750 |
| Subtotal Operating Expenditures | \$ 1,996,737 | \$ 1,606,567 | \$ 2,207,555 | \$ 2,084,933 | \$ 2,088,905 | \$ 2,896,867 | \$ 2,896,867 | \$ 2,224,430 |
| OPERATING INCOME (LOSS) | \$ 940,512 | \$ 1,111,750 | \$ 589,151 | \$ 672,214 | \$ 656,416 | \$ (175,067) | \$ (193,367) | \$ 511,262 |
| <i>OTHER FINANCING SOURCES:</i> | | | | | | | | |
| Grants | 89,047 | 44,675 | 425,419 | 143,043 | 913,296 | 126,829 | 126,829 | 276,528 |
| Contributions/Donations | - | - | 169 | 672 | - | - | - | - |
| Judgments, Settlements/Miscellaneous | 3,650 | 853 | - | - | 320 | - | 300 | 9,437 |
| Interfund Loan Interest | - | - | - | 1,706 | - | - | - | - |
| Transfer In From Fund 001 General | 12,049 | - | - | 22,065 | - | - | - | - |
| Transfer In From Fund 102 Street Capital | - | 38,500 | - | - | 300,000 | 487,975 | 487,975 | 487,975 |
| Transfer In From Fund 190 Grant | - | 12,792 | 198,671 | 4,834 | - | - | - | 31,237 |
| Transfer In From Fund 501 Fleet & Equipment | - | - | - | - | - | 31,237 | 31,237 | - |
| Subtotal Other Financing Sources | \$ 108,812 | \$ 96,820 | \$ 627,373 | \$ 172,319 | \$ 1,213,617 | \$ 646,041 | \$ 646,341 | \$ 805,177 |
| <i>OTHER FINANCING USES:</i> | | | | | | | | |
| Capital/Other | 2,497,722 | 3,791,704 | 1,730,146 | 1,371,826 | 2,293,616 | 1,612,667 | 1,612,667 | 608,276 |
| Capital-SWM Pipe Repair | - | - | - | - | - | - | - | - |
| Capital-SWM Outfall Retrofit | - | - | - | - | - | - | - | - |
| Transfer To Fund 101 Street O&M | 47,173 | - | 11,379 | 6,325 | - | - | - | - |
| Transfer To Fund 102 Street Capital/REET | 479,669 | 1,611,330 | 395,949 | 704,882 | 108,004 | 1,521,950 | 1,521,950 | 44,890 |
| Transfer to Fund 301 Parks CIP | - | - | - | - | - | - | - | - |
| Transfer to Fund 302 Transportation Capital | - | - | - | - | - | - | - | - |
| Transfer To Fund 311 Sewer Capital | 134,594 | - | 194,300 | - | - | - | - | - |
| Subtotal Other Financing Uses | \$ 3,159,158 | \$ 5,403,033 | \$ 2,331,774 | \$ 2,083,033 | \$ 2,401,620 | \$ 3,134,617 | \$ 3,134,617 | \$ 653,166 |
| Total Revenues and Other Sources | \$ 3,046,061 | \$ 2,815,136 | \$ 3,424,078 | \$ 2,929,466 | \$ 3,958,937 | \$ 3,367,841 | \$ 3,349,841 | \$ 3,540,869 |
| Total Expenditures and other Uses | \$ 5,155,895 | \$ 7,009,600 | \$ 4,539,329 | \$ 4,167,966 | \$ 4,490,525 | \$ 6,031,484 | \$ 6,031,484 | \$ 2,877,596 |
| Beginning Fund Balance: | \$ 15,394,768 | \$ 13,284,934 | \$ 9,090,470 | \$ 7,975,056 | \$ 6,736,556 | \$ 6,204,969 | \$ 6,204,969 | \$ 6,204,969 |
| Ending Fund Balance: | \$ 13,284,934 | \$ 9,090,470 | \$ 7,975,219 | \$ 6,736,556 | \$ 6,204,969 | \$ 3,541,326 | \$ 3,523,326 | \$ 6,868,242 |
| Ending Fund Balance as a % of Operating Expenditures | 665.3% | 565.8% | 361.3% | 323.1% | 297.0% | 122.2% | 121.6% | 308.8% |
| 17% Operating Reserves | \$ 339,445 | \$ 273,116 | \$ 375,284 | \$ 354,439 | \$ 355,114 | \$ 492,467 | \$ 492,467 | \$ 378,153 |
| Unreserved / (17% Target Reserves Shortfall): | \$ 12,945,489 | \$ 8,817,354 | \$ 7,599,935 | \$ 6,382,117 | \$ 5,849,855 | \$ 3,048,859 | \$ 3,030,859 | \$ 6,490,089 |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | |
|---|----------------|----------------|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | | Revised Bdgt | YND Est | YTD Actual |
| FUND 501 FLEET & EQUIPMENT Years 2009 - 2011 Unreconcilable. | | | | | | | | |
| <i>OPERATING REVENUES:</i> | | | | | | | | |
| Interest Earnings | | | | 17,838 | 15,576 | - | - | 8,573 |
| Insurance Recovery | | | | 12,663 | 76,781 | 75,000 | 90,000 | 88,294 |
| Total Revenues | \$ - | \$ - | \$ - | \$ 30,501 | \$ 92,356 | \$ 75,000 | \$ 90,000 | \$ 96,868 |
| <i>OPERATING EXPENDITURES:</i> | | | | | | | | |
| Gasoline | | | | - | - | - | - | - |
| Other Supplies | | | | - | - | - | - | - |
| Repairs & Maintenance | | | | - | - | - | - | - |
| Other Services & Charges | | | | - | 28 | - | - | - |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 28 | \$ - | \$ - | \$ - |
| Operating Revenue Over/(Under) Expenditures | \$ - | \$ - | \$ - | \$ 30,501 | \$ 92,329 | \$ 75,000 | \$ 90,000 | \$ 96,868 |
| <i>OTHER FINANCING SOURCES:</i> | | | | | | | | |
| Replacement Reserves Collections | | | | - | 938,150 | 1,098,970 | 938,180 | 938,150 |
| Proceeds From Sale of Assets | | | | 13,225 | 17,213 | 49,000 | 49,000 | 64,135 |
| Transfer In From Fund 001 General | | | | 8,674 | - | - | - | - |
| Total Other Financing Sources | \$ - | \$ - | \$ - | \$ 21,899 | \$ 955,363 | \$ 1,147,970 | \$ 987,180 | \$ 1,002,285 |
| <i>OTHER FINANCING USES:</i> | | | | | | | | |
| Fleet & Equipment Replacement | | | | 598,565 | 672,917 | 1,143,600 | 1,128,391 | 990,727 |
| Transfer to Fund 001 General | | | | - | - | 1,074,959 | 1,074,959 | 1,074,959 |
| Transfer to Fund 401 Surface Water Management | | | | - | - | 31,237 | 31,237 | 31,237 |
| Total Other Financing Uses | \$ - | \$ - | \$ - | \$ 598,565 | \$ 672,917 | \$ 2,249,796 | \$ 2,234,587 | \$ 2,096,923 |
| Total Revenues | \$ - | \$ - | \$ - | \$ 52,400 | \$ 1,047,720 | \$ 1,222,970 | \$ 1,077,180 | \$ 1,099,153 |
| Total Expenditures | \$ - | \$ - | \$ - | \$ 598,565 | \$ 672,945 | \$ 2,249,796 | \$ 2,234,587 | \$ 2,096,923 |
| Beginning Fund Balance: | \$ - | \$ - | \$ - | \$ 5,265,136 | \$ 4,718,971 | \$ 5,093,746 | \$ 5,093,746 | \$ 5,093,746 |
| Ending Fund Balance: | \$ - | \$ - | \$ - | \$ 4,718,971 | \$ 5,093,746 | \$ 4,066,920 | \$ 3,936,339 | \$ 4,095,975 |

| | 2009 Actual | 2010 Actual | 2011 Actual | 2012 Actual | 2013 Actual | Year 2014 | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | Revised Bdgt | YND Est | YTD Actual |
| FUND 502 PROPERTY MANAGEMENT (City Hall Services Fund prior to 2015) | | | | | | | | |
| <i>OPERATING REVENUES:</i> | | | | | | | | |
| M&O Revenue | - | - | - | - | - | - | - | - |
| Interest Earnings | 1,116 | 1,704 | 1,070 | 878 | 722 | - | 578 | 703 |
| Total Operating Revenues | \$ 103,116 | \$ 116,704 | \$ 116,070 | \$ 878 | \$ 722 | \$ - | \$ 578 | \$ 703 |
| <i>OPERATING EXPENDITURES:</i> | | | | | | | | |
| City Hall Facility | - | 1 | - | - | - | - | - | - |
| Police Station | - | - | - | - | - | - | - | - |
| Parking Facilities/Light Rail | - | - | - | - | - | - | - | - |
| Total Operating Expenditures | \$ 7,305 | \$ 56 | \$ - |
| Operating Revenue Over/(Under) Expenditures | \$ 14,610 | \$ 110 | \$ - | \$ 878 | \$ 722 | \$ - | \$ 578 | \$ 703 |
| <i>OTHER FINANCING SOURCES:</i> | | | | | | | | |
| Transfer In-Fund 001 General (Replacement Reserves) | 102,000 | - | 115,000 | - | - | - | - | - |
| Total Other Financing Sources | \$ 132,337 | \$ 116,925 | \$ 116,070 | \$ - |
| <i>OTHER FINANCING USES:</i> | | | | | | | | |
| | 103,116 | 116,704 | 116,070 | | | | | |
| <i>City Hall/Total:</i> | | | | - | - | 60,000 | 60,000 | 7,389 |
| Space Planning/Reconfiguration | - | - | - | - | - | 60,000 | 60,000 | 7,389 |
| Total Other Financing Uses | \$ 7,305 | \$ 55 | \$ - | \$ - | \$ - | \$ 60,000 | \$ 60,000 | \$ 7,389 |
| Total Revenues | \$ 119,518 | \$ 119,518 | \$ 335,172 | \$ 878 | \$ 722 | \$ - | \$ 578 | \$ 703 |
| Total Expenditures | \$ 119,518 | \$ 119,518 | \$ 335,172 | \$ - | \$ - | \$ 60,000 | \$ 60,000 | \$ 7,389 |
| Beginning Fund Balance: | \$ 122,713 | \$ 218,523 | \$ 335,172 | \$ 451,242 | \$ 452,120 | \$ 452,842 | \$ 452,842 | \$ 452,842 |
| Ending Fund Balance: | \$ 218,523 | \$ 335,172 | \$ 451,242 | \$ 452,120 | \$ 452,842 | \$ 392,842 | \$ 393,420 | \$ 446,156 |



To: Mayor and City Councilmembers
From: Tho Kraus, Assistant City Manager/Administrative Services
Through: John J. Caulfield, City Manager *John J. Caulfield*
Date: April 13, 2015
Subject: 2015 Carry Forward Budget Adjustment

BACKGROUND

The proposed budget adjustment makes the following types of modification to the current biennium:

- Revise the beginning fund balance by adjusting the estimated amount to reflect the final 2014 ending fund balance;
- Housekeeping adjustments to incorporate items previously approved by the City Council;
- Appropriate projects funded by grants and contributions;
- Continuation of capital projects; and
- New allocations, on an exception basis.

PROPOSED BUDGET ADJUSTMENT SUMMARY

Below is a summary of the proposed carryforward budget adjustment and the impact to beginning balance, revenues, expenditures and ending fund balance.

The bottom line is the proposed carry forward budget adjustment maintains the ending fund balance reserves in accordance with the financial policies.

Year 2015:

- Increases total beginning fund balance for all funds by \$3.83M, resulting in a total revised beginning fund balance estimate of \$21.06M;
- Increases total revenues for all funds by \$21.50M, resulting in a total revised revenue estimate of \$87.60M;

- Increases total expenditures for all funds by \$25.41M, resulting in a total revised expenditure estimate of \$91.19M; and
- Decreases total ending fund balance for all funds by \$74K, resulting in a total revised ending fund balance estimate of \$17.47M.

Year 2016:

- Decreases total beginning fund balance for all funds by \$74K, resulting in a total revised beginning fund balance estimate of \$17.47M;
- Decreases total revenues for all funds by \$5.10M, resulting in a total revised revenue estimate of \$52.02M;
- Decreases total expenditures for all funds by \$5.53M, resulting in a total revised expenditure estimate of \$52.28M; and
- Increases total ending fund balance for all funds by \$366K, resulting in a total revised ending fund balance estimate of \$17.21M.

The table below provides a breakdown of the proposed 2015 carry forward budget adjustment by year and fund group.

| Fund Group | Beginning Fund Balance | | | Revenue | | | Expenditure | | | Ending Fund Balance | | |
|------------------------|------------------------|---------------------|-------------------------|----------------|---------------------|-------------------------|----------------|---------------------|-------------------------|---------------------|---------------------|-------------------------|
| | Current Budget | Proposed Adjustment | Proposed Revised Budget | Current Budget | Proposed Adjustment | Proposed Revised Budget | Current Budget | Proposed Adjustment | Proposed Revised Budget | Current Budget | Proposed Adjustment | Proposed Revised Budget |
| Total Year 2015 | \$ 17,220,629 | \$ 3,839,328 | \$ 21,059,957 | \$ 66,093,235 | \$ 21,503,942 | \$ 87,597,177 | \$ 65,772,115 | \$ 25,417,669 | \$ 91,189,784 | \$ 17,541,749 | \$ (74,400) | \$ 17,467,349 |
| General | 4,034,368 | 498,327 | 4,532,695 | 35,107,433 | 80,301 | 35,187,734 | 34,966,947 | 763,032 | 35,729,979 | 4,174,854 | (184,404) | 3,990,450 |
| Special Revenue | 3,831,579 | (558,639) | 3,272,940 | 4,750,160 | 2,042,449 | 6,792,609 | 6,707,916 | 1,592,869 | 8,300,785 | 1,873,823 | (109,059) | 1,764,764 |
| Debt Service | 1,058,078 | (14,378) | 1,043,700 | 1,168,502 | 51,476 | 1,219,978 | 1,294,648 | 51,476 | 1,346,124 | 931,932 | (14,378) | 917,554 |
| Capital Projects | 649,318 | 150,931 | 800,249 | 17,293,487 | 18,720,782 | 36,014,269 | 15,352,500 | 19,197,190 | 34,549,690 | 2,590,305 | (325,477) | 2,264,828 |
| Enterprise | 3,317,526 | 3,550,716 | 6,868,242 | 3,091,669 | 229,876 | 3,321,545 | 3,158,640 | 2,744,937 | 5,903,577 | 3,250,555 | 1,035,655 | 4,286,210 |
| Internal Service | 4,329,760 | 212,370 | 4,542,130 | 4,681,984 | 379,058 | 5,061,042 | 4,291,464 | 1,068,165 | 5,359,629 | 4,720,280 | (476,737) | 4,243,543 |
| Total Year 2016 | \$ 17,541,749 | \$ (74,400) | \$ 17,467,349 | \$ 57,114,532 | \$ (5,095,954) | \$ 52,018,578 | \$ 57,813,186 | \$ (5,536,453) | \$ 52,276,733 | \$ 16,843,095 | \$ 366,099 | \$ 17,209,194 |
| General | 4,174,854 | (184,404) | 3,990,450 | 35,709,391 | (14,000) | 35,695,391 | 35,546,448 | (198,404) | 35,348,044 | 4,337,797 | - | 4,337,797 |
| Special Revenue | 1,873,823 | (109,059) | 1,764,764 | 4,767,750 | (16,290) | 4,751,460 | 5,080,500 | (17,790) | 5,062,710 | 1,561,073 | (107,559) | 1,453,514 |
| Debt Service | 931,932 | (14,378) | 917,554 | 1,160,421 | 154,650 | 1,315,071 | 1,328,278 | 154,650 | 1,482,928 | 764,075 | (14,378) | 749,697 |
| Capital Projects | 2,590,305 | (325,477) | 2,264,828 | 8,218,500 | (5,273,000) | 2,945,500 | 8,457,950 | (4,992,500) | 3,465,450 | 2,350,855 | (605,977) | 1,744,878 |
| Enterprise | 3,250,555 | 1,035,655 | 4,286,210 | 2,702,500 | - | 2,702,500 | 3,539,060 | (417,095) | 3,121,965 | 2,413,995 | 1,452,750 | 3,866,745 |
| Internal Service | 4,720,280 | (476,737) | 4,243,543 | 4,555,970 | 52,686 | 4,608,656 | 3,860,950 | (65,314) | 3,795,636 | 5,415,300 | (358,737) | 5,056,563 |

FUND 001 – GENERAL FUND ADJUSTMENTS

Transfer In From Fleet & Equipment Fund, 1-Time – Transfer in \$40,802 from estimated proceeds from the sale of surplus police vehicles (\$9575) and excess proceeds from surplus assets (\$31,227). The General Fund is the original source of funds for the purchase of these vehicles; therefore, may be used for general purposes.

Internal Service Charges for Information Technology, 1-Time – Appropriate a total of \$114,322 in 2015 for continuation of project previously approved in 2014: \$35,000 for exchange server refresh; \$30,000 for fiber optic connection parks; \$10,000 for broadcast/stream City Council meetings; \$10,000 for website update/redesign; \$10,000 for disaster recovery plan; and \$19,322 for phone system replacement. Specific project details are provided under Fund 503 Information Technology section.

Internal Service Charges for Risk Management Multi-Care Settlement, 1-Time – Add \$85,000 in 2015 for internal services charges related to the MultiCare Settlement. Details are provided under Fund 504 Risk Management section.

Reduce Fire Marshall Contract / Increase Share of Administrative Assistant Cost, Ongoing – Reduce the budget for Fire Marshall Contract by \$53,000 annually resulting in a revised annual budget of \$202,000 which reflects actual payments. The savings is used to fund the department’s cost of the shared PW & CED administrative assistant position of \$39,945 in 2015 and \$42,736 in 2016.

Community Visioning Plan, 1-Time – Carry forward \$33,075 for city visioning. The proposal originated with the City Council in the fall of 2013, and is part of the comprehensive plan update. Visioning is a process in which community members discuss past and present community issues, determine positive qualities and assets, identify future goals, design a plan for the community, carry out a series of actions, and evaluate outcomes.

Analysis of Lakewood Towne Center Development, including a Potential Linear Park, 1-Time – Appropriate \$10,000 in 2015 for contracted services. McCament & Rogers was engaged by the City of Lakewood to offer observations and suggestions to improve the City’s economic development efforts concerning the Lakewood Towne Center in four general areas: 1) housing opportunities that could be incorporated into Towne Center; 2) provide suggested resources to identify and recruit a restaurant similar in quality to the former Lakewood Terrace; 3) add a hotel and an event center; and 4) provide suggestions for a park or park-like amenity that could be incorporated into Towne Center. \$10,000 is requested to support landscape architectural design, economic impact analysis, and covenant review.

Pacific Highway Redevelopment Market Analysis - Appropriate \$20,000 in 2015 for contracted services. The City engaged Berk Consulting to evaluate the fiscal benefits of redeveloping properties on Pacific Highway. The potential project site is on the southeast side of Pacific Highway along I-5, just South of 108th Street and includes the current WSDOT property. The purpose of the project is to realize highest and best uses for the property that provide long-term fiscal benefits to the City. The project includes a new retail center and possibly a new auto dealer. The analysis revealed substantial benefit to the community which could support enhanced services for citizens, bring in new revenues and patrons, and clean up the area making it more inviting for everyone. Market analysis and land assembly review is recommended to fully understand the probability of success. \$20,000 is requested to be appropriated for these services.

Motor Avenue Complete Streets, 1-Time – Appropriate \$48,000 in 2015 for the development of a “complete streets” design concept for Motor Avenue SW. “Complete streets” uses a shared space approach, which reduces separations between vehicle traffic and pedestrians. Motor Avenue SW is an

existing public right-of-way which bisects an existing block between Gravelly Lake Drive SW and Whitman Avenue SW. The street is used for cut-through traffic, and as a long, continuous driveway for adjoining private parking lots. This item was presented to the City Council at the March 9, 2015 Study Session.

Elections, Ongoing & 1-Time – Decrease the original estimate by \$16,000 (\$14,000 ongoing increase and \$30,000 1-time decrease) in 2015 and \$40,000 in 2016. The proposed adjustment results in an ongoing budget of \$144,000 (\$42,000 primary election, \$21,000 general election, \$81,000 voter registration) in 2015 and \$90,000 (voter registration) in 2016. The original 2015/2016 budget included \$30,000 for Transportation Benefit District special election in 2015.

STOP Grant, 1-Time - Add grant award for FFY 2014. The award is from the US Department of Justice through the Washington State Department of Commerce. Appropriate \$30,271 in revenue and expenditures for 2015. These funds are provided for a part-time office assistant position to provide support on STOP activities that will enhance prosecution's response to adult or teen victims of domestic violence.

Court Transport Reimbursement, Ongoing – Eliminate the revenue estimates of \$14,000 annually for court transport reimbursement from the City of University Place. Court transport is included in the current contract.

Public Defender, (New Allocation), Ongoing – Increase public defender contract by \$40,000 annually. This adjustment increases the public defender (includes \$20,000 for conflict defender) budget from \$345,000 to \$385,000. This increase is due to new laws that determine case load management for public defense services.

Fort Steilacoom Barn Removal, 1-Time – Carry forward \$28,000 as a transfer from the Fund 001 General to Parks CIP for the removal of the debris pile created when the barn blew over as a result of the February 2014 wind storm. A new request in the amount of \$72,000 is made in Fund 102 Real Estate Excise Tax to provide for a total of \$100,000 for this project.

Springbrook Demolition, 1-Time – Carry forward \$30,000 project funds as a transfer to Fund 301 Parks CIP in 2015 to be combined with the Springbrook capital projects. The funds will be used to demolish the house at Springbrook park and open the site for public use. The expenditure allocation is to cover the costs for abatement, removal, and disposal of the house. The City Council was informed at the time of purchase of the property that the City's intent was to demolish the house, remove the fences, and allow the community to utilize the property. The funding source is \$25,000 from General Fund and \$5,000 donation from Partners for Parks received in 2014.

Bridgeport Gateway, 1-Time – Carry forward \$88,729 project funds as a transfer to Fund 301 Parks CIP in 2015 for the gateway project. An additional \$10,000 from the 2015 Nisqually grant and \$10,000 from the 2015 hotel/motel lodging tax allocation is included in Fund 301 Parks CIP for a total 2015 project budget of \$112,044.

Nisqually Grant for Ray Evans Memorial Fishing Event, 1-Time – Appropriate \$5,000 revenues and expenditures in 2015 to account for the Nisqually grant received for the parks recreation Ray Evans memorial fishing event.

United States Coast Guards (USCG) Vessel Registration Fee Entitlement – Appropriate \$8,852 in expenditures for Marine Patrol, offset by vessel registration fee entitlement revenue for the funding period

October 1, 2014 through September 30, 2015. The purpose of the funds is to provide marine patrol and safety training.

Sex Offender Address Verification Grant – Reduce the original 2015 revenue estimate by \$15,624 to reflect the actual grant award of \$12,376 for the funding period July 1, 2014 through June 30, 2015. The purpose of the grant is to aid in the verification of all registered sex offenders' place of residence for level I offenders every twelve month, level II offenders every six months, and level III offenders every three months in Pierce County.

Nisqually Grant for Police Mental Health Coordinator – Appropriate \$25,000 in revenues and expenditures in 2015 to account for the 2015 Nisqually grant received for funding the Police Department Mental Health Coordinator.

DUI Reimbursement for DUI Emphasis Overtime, 1-Time – In accordance with Ordinance 449, allocate 85% or \$24,927 to DUI emphasis and 15% or \$4,399 to traffic safety for a total appropriation of \$29,326 in 2015. The funding source is revenues of \$9,080 received 4th quarter 2013 and \$20,246 received for all of 2014. January through September 2013 allocation was completed as part of the 2013/2014 mid-biennium budget adjustment and the intent was to capture future allocations as part of the annual carry forward budget adjustment.

General Fund Transfers to Fund 302 Transportation, 1-Time – The 2015/2016 adopted budget provides for a \$500,000 annual contribution to transportation capital. The proposed budget adjustment increases the transfer in 2015 by \$189,500 offset by a decrease in 2016 for a net impact of \$0.

General/Street O&M Fund Subsidy for Shared PW/CED Administrative Assistant Position, Ongoing – Decrease the General Fund subsidy to Street O&M by \$7,988 in 2015 and \$8,546 in 2016 due to the elimination of Street O&M's cost of the shared administrative assistant position. The administrative assistant position is charged 50% to CED, 25% to transportation capital and 25% to SWM.

General/Street O&M Fund Subsidy for LED Streetlight Retrofit, Ongoing – Decrease the General Fund subsidy to Street O&M Fund by \$51,476 in 2015 and \$144,744 in 2016 due to energy and repairs and maintenance savings associated with the LED streetlight retrofit program. The expenditure savings is used to fund the annual LOCAL financing debt services payments.

General/Street O&M Fund Subsidy for One School Sign at Gravelly Lake Drive/Park Lodge Elementary, 1-Time – Increase the General Fund subsidy to Street O&M by \$15,000 in 2015 for a single school sign related to school zone speed.

FUND 101 – STREET O&M FUND

Reallocation of PW/CED Administrative Assistant Position, Ongoing – Decrease expenditures by \$7,988 in 2015 and \$8,546 in 2016 due to the elimination of Street O&M's cost of the shared administrative assistant position. The administrative assistant position is charged 50% to CED, 25% to transportation capital and 25% to SWM. The reduction in costs also reduces the General Fund subsidy to Street O&M Fund by an equal amount.

One School Sign at Gravelly Lake Drive/Park Lodge Elementary, 1-Time – Appropriate \$15,000 in 2015 for a single school sign related to school zone speed.

LED Streetlight Retrofit Energy and Repairs & Maintenance Savings, Ongoing – Reduce energy costs of \$32,091 in 2015 and \$93,744 in 2016 and repairs and maintenance of \$19,385 in 2015 and \$51,000 in

2016 due to savings as a result of the LED streetlight retrofit project. The expenditure savings is used to fund the annual LOCAL financing debt service payments.

FUND 104 – HOTEL/MOTEL LODGING TAX

2015 Hotel/Motel Lodging Tax Allocation, 1-Time – Eliminate original estimate of \$500,000 in 2015 and replace with actual expenditure appropriation of \$451,850. This item was approved by the City Council on November 17, 2014.

FUND 105 – PROPERTY ABATEMENT

Accounting Change, Ongoing – Account for abatement program funded by transfer in from General Fund of \$35,000 in the Property Abatement Fund rather than CDBG Fund. This change adds the associated revenue and expenditure allocation for personnel costs.

Eliminate Original Budget Estimate and Replace with Updated Estimate, 1-Time - Remove original budget expenditure allocation for \$100,000 and increase 2015 expenditure allocations to \$175,000. Add 2015 abatement revenue of \$13,700 in 2015.

The Property Abatement Fund accounts for projects that the City has identified and processed through the abatement program. 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.

FUND 180 – NARCOTICS SEIZURE

OCDETF PA-WAW-0289, 1-Time – Appropriate \$2,460 in revenue and expenditures in 2015 to account for the Drug Enforcement Authority’s funding of OCDETF program. This program provides funding for overtime wages for law enforcement personnel to aid State and Local Law Enforcement Agencies in the investigation and prosecution of major drug trafficking organizations. Officers perform a variety of functions including, but not limited to: interviewing witnesses, conducting surveillance, performing undercover assignments, executing search and arrest warrants, and testifying at trials.

Tacoma Regional Task Force, 1-Time – Appropriate \$11,923 in revenue and expenditures in 2015 to account for the Drug Enforcement Authority’s funding of the Police Officer’s overtime wages for working on DEA Task Force cases. The current Police Officer works on many of the OCDETF cases but time is reimbursed irrespective of any OCDETF agreements currently in place.

FUND 190 - CDBG

Accounting Change, Ongoing – Account for abatement program funded by transfer in from General Fund of \$35,000 in the Property Abatement Fund rather than CDBG Fund. This change eliminates the associated revenue and expenditure budget.

Eliminate Original Budget Estimate and Replace with Updated Estimates, 1-Time - Remove the original CDBG grant budget amounts of \$500,000 in revenue and \$500,000 in expenditures.

CDBG Entitlement Programs, 1-Time - The CDBG entitlement year runs from 7/1 through 6/30. The funding allocation priorities are approved through the City of Lakewood Annual Action Plan process. The City of Lakewood receives an entitlement from the Department of Housing and Urban Development.

- *CDBG 2013-2014 Entitlement Programs, 1-Time* – Carry forward grant program revenue allocation of \$216,941 to provide: \$15,821 for administration; \$6,187 public service programs; \$81,234 LASA program; \$113,699 for housing programs.
- *CDBG 2014-2015 Entitlement Programs, 1-Time* – Add grant program revenue allocation of \$457,525 to provide: \$52,359 for administration; \$53,260 for public service; \$158,812 for physical improvements; and \$193,094 for housing programs.

CDBG Revolving Loans Major/Program Income, 1-Time – Add \$30,634 program income to provide for related contractual services.

CDBG Revolving Loans Down Payment Assistance (DPA) Program Income, 1-Time – Add \$420 program income to provide for related contractual services.

CDBG Economic Development, 1-Time – Add \$5,997 in revolving revenue allocations for loan principal payments and \$1,245 for revolving loan interest. Add \$5,794 in revolving expenditure allocations for Economic Development Micro Enterprise Loan related expenditures, and add \$1,448 in revolving expenditure allocations for administration costs. Economic Development Loans are low interest business loans for the purpose of creating and/or retaining low-income jobs.

CDBG Section 108, 1-Time – Carry Forward program revenue allocation of \$441,500 to provide for 108th Street – Main Street to Bridgeport Way Project Expenditures of \$441,500.

HOME, 1-Time – Add \$1,020,035 in grant revenue allocation to provide: \$69,500 for administration; \$69,512 for housing rehabilitation; and \$881,022 for affordable housing and down payment assistance.

Nisqually Grant for Emergency Assistance for Displaced Residents (EADR) & Minor Home Repairs, 1-Time - Carry forward revenue of \$10,844 received in 2012 for (EADR) and allocate \$10,000 contribution for Minor Home Repairs received in 2015. Carry forward grant program balance expenditure allocations for \$10,844 and allocate \$10,000 for 2015 contribution. Nisqually funds are to be used in conjunction with CDBG funds. Nisqually (EADR) funds provide emergency rental relocation assistance to families and individuals displaced through no fault of their own during building and code enforcement closures, fires, drug activity closures, health department actions, and other incidences that create homelessness. The Nisqually Minor Home Repair funds will be used for home minor repair needs in the community.

FUND 191 – NEIGHBORHOOD STABILIZATION PROGRAM

NSP 1, 1-Time – Add \$80,000 in program expenditures allocations for 2015. This program provides funding to remove and redevelop blighted structures from abandoned, vacant, or foreclosed properties. Revolving funds are used to pay for program costs.

FUND 192 – OFFICE OF ECONOMIC ADJ & SOUTH SOUND MILITARY COMMUNITIES PARTNERSHIP

OEA05 Joint Land Use Study (JLUS) Grant, 1-Time - Carry forward grant program revenue budget allocation of \$190,096 and carry forward program grant expenditure allocations of \$190,096. This is a two year award for 2014 and 2015. These are Planning Assistance Funds through the Office of Economic Adjustment. These funds are for a Joint Land Use Study for Joint Base Lewis Mc Chord. These funds for 2015 will pay for program staff costs of \$45,736 and contractual costs of \$144,360.

South Sound Military Communities Partnership (SSMCP), 1-Time – Eliminate \$179,500 in original projected revenue and \$179,500 in original expenditure allocations. Add \$199,500 of program revenue for

partnership participation including a \$50,000 transfer in from the General Fund for the City of Lakewood 2015 Executive Leadership participation. Add \$210,113 in program expenditure allocations. The purpose of the SSMCP is to carry out the Joint Base Lewis McChord Growth Coordination Plan. The partnership will promote mutually beneficial investments and maximize opportunities for joint community and military cooperation. SSMCP provides local match for the OEA05 grant program. The 2015 match amount is \$35,113.

FUND 195 – PUBLIC SAFETY GRANTS

Eliminate Original Budget Estimate and Replace with Updated Estimates, 1-Time – Remove original budget revenue and expenditure allocation of \$149,810 in 2015.

Nisqually Grant for Metal Theft, 1-Time – Allocate \$216 for Metal Theft funded by the 2014 Nisqually Grant, offset by use of 2014 ending fund balance.

JAG Mental Health Grant, 1-Time – Allocate \$53,861 of revenue and expenditures in 2015 to account for funding of the City's contract with Greater Lakes Mental Health for a Mental Health Professional to be available to the Lakewood Police Department as a resource to assess persons in crisis, provide in-place treatments and methods of stabilization other than jail or unnecessary hospital visits for individuals experiencing mental health related issues. The process includes an assessment, engagement with the individual, de-escalation of the situation, and discussion of housing options if applicable.

JAG Metal Theft Grant – Detection and Prevention of Illegal Purchasing of Stolen Metals Grant, 1-Time – Appropriate a total of \$35,888 in revenues and expenditures in 2015 to account for the grant funding period October 1, 2012 to September 30, 2016. No local match is required. The balance of the grant has been reallocated to provide funding of \$5,000 for the purchase of five bulletproof vests and \$30,888 to fund the City's contract with Greater Lakes Mental Health for a Mental Health Professional to be available to the Lakewood Police Department as a resource to assess persons in crisis, provide in-place treatments and methods of stabilization other than jail or unnecessary hospital visits for individuals experiencing mental health related issues.

Emergency Management Planning Grant FY2014/2015, 1-Time – Appropriate a total of \$55,856 in revenues and expenditures in 2015 to account for the grant funding period June 1, 2014 through August 31, 2015. The grant requires a 50% match which is already budgeted in the General Fund (portion of match from South Sound 911 Information Services and the City's emergency management budget). The grant is for the purpose of paying the salary and benefits of an emergency management coordinator in cooperation with West Pierce Fire & Rescue. The grant balance at the end of 2014 is being carried over into 2015.

JAG Therapeutic Justice Grant, 1-Time – Appropriate a total of \$18,853 in revenues and expenditures in 2015 to account for the grant funding period from October 1, 2011 to September 30, 2015. No local match is required. The grant provides funds for overtime wages and related benefits for law enforcement personnel to provide computer voice stress analysis for clients participating in gambling addiction treatment in relation to a partnership with the Pierce County Superior Court, the Evergreen Council on Problem Gambling, and Pierce County Alliance, as well as funds for training. The grant balance at the end of 2014 is being carried over into 2015.

WTSC Target Zero Teams Grant, 1-Time - Appropriate a total of \$5,676 in revenues and expenditures in 2015 to account for the grant funding for the period October 1, 2014 through September 30, 2016. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in DUI patrols deployed at times and locations where data indicates

that the most safety benefit can be realized as determined by the Tacoma/Pierce County DUI and Traffic Safety Task Force. The grant balance at the end of 2014 is being carried over into 2015.

WTSC Impaired Driving Emphasis Grant, 1-Time – Appropriate a total of \$6,000 in revenues and expenditures in 2015 to account for the grant funding for the period October 1, 2014 through September 30, 2016. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled multi-jurisdictional DUI patrols. The grant balance at the end of 2014 is being carried over into 2015.

WTSC Seatbelt Emphasis Grant, 1-Time - Appropriate a total of \$933 in revenues and expenditures in 2015 to account for the grant funding for the period October 1, 2014 through September 30, 2016. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled multijurisdictional seatbelt-focused patrols. The grant balance at the end of 2014 is being carried over into 2015.

FUND 201 – GENERAL OBLIGATION BONDS DEBT SERVICE

LED Streetlight Retrofit Project – LOCAL Debt Service, Ongoing through June 1, 2027 – Appropriate \$51,476 (interest only) in 2015 and \$154,650 (principal & interest) in 2016 for annual debt service payments. The source of funds is energy and repairs and maintenance savings of \$51,476 in 2015 and \$144,744 in 2015. The remaining balance of \$9,906 is provided by the General Fund. Total financing provided to the City is \$1,655,000 over a 12 year period at 2.328% interest rate. The average annual debt service over the 12 year period is \$160,485. Overall, the savings to the City over the 20 year period is expected to more than offset the increased in debt service payments. The City Council approved this item on December 15, 2014.

FUND 301 – PARKS CAPITAL PROJECTS

Springbrook Demolition, 1-Time – Appropriate \$30,000 to account for the demolition of the house at Springbrook park. The source of funds is a transfer in from Fund 001 General.

Bridgeport Gateway Project, 1-Time – Appropriate \$108,729 for the Bridgeport Gateway project. The funding source is \$88,729 carry over from the General Fund, \$10,000 from the 2015 hotel/motel lodging tax allocation and \$10,000 from the Nisqually grant. The estimated cost assumes the City will provide site preparation, installation and construction support with internal services.

Fort Steilacoom Park Barn Removal, 1-Time – Appropriate \$100,000 in 2015 for the debris pile created when the barn blew over as a result of the February 2014 wind storm. The barns are the property of the State and recorded as “buildings of significance” on the National Historic Registry. The building is highly contaminated and none of the materials are safe to be salvaged and needs to be removed and disposed of in accordance with applicable laws and rules for disposal of contaminated material. The funding source is \$28,000 carry forward of project balance from the General Fund and \$72,000 from Fund 102 REET.

FUND 302 – TRANSPORTATION CAPITAL PROJECTS

Unallocated CIP – Eliminate Original Estimate and Replace with Updated Estimate – Eliminate the original \$1,258,037 estimate for transfers in from Fund 102 REET and replace with updated estimates as reflected in the individual transportation capital projects.

Personnel, Engineering & Professional Services - Reduce transfer in from General Fund by \$15,000 and decrease transfer in from Fund 102 REET by \$20,500. In total, there is no impact to the amount of General Fund contributions to the Transportation CIP fund as a whole.

Chip Seal Program – Increase motor vehicle excise tax revenues by \$35,000 annually and decrease transfer in from General Fund by \$24,500 in 2015 and \$15,000 in 2016. In total, there is no impact to the amount of General Fund contributions to the Transportation CIP fund as a whole.

96th Street Two Way Left Turn & Signal Update Project – Appropriate revenues of \$46,647 in 2015 to account for mitigation fees received in 2014 in Fund 102 REET (a transfer of \$46,647 is made from Fund 102 REET to the project).

Bridgeport Way 83rd to 75th Project – Appropriate \$3,734,747 of expenditures in 2015 funded by \$2,635,483 grants, \$249,264 contribution from Lakewood Water and \$900,000 transfer in from Fund 401 Surface Water Management for its share of SWM related project costs.

Gravelly Lake Drive 100th to Bridgeport Way Project – Increase expenditures by \$1,743,969 in 2015 for street improvements funded by \$1,436,464 grants, \$56,060 transfer in from Fund 001 General Fund, \$1,445 transfer in from Fund 102 REET and \$250,000 transfer in from Fund 401 Surface Water Management for its share of SWM related projects costs. The adjustment also eliminates revenues and expenditures of \$1,643,500 in 2016.

South Tacoma Way SR 512 to 96th Project – Increase expenditures by \$1,500,000 in 2015 for street improvements funded by \$210,060 grants, \$69,031 mitigation fees received in 2014 Fund 102 REET (a transfer of \$69,031 is made from Fund 102 REET to the project), \$950,000 contribution from Lakewood Water, \$15,909 transfer in from Fund 102 REET and \$255,000 transfer in from Fund 401 Surface Water Management for its share of SWM related project costs. The adjustment also adds \$200,000 of expenditures in 2015, funded by \$200,000 transfer in from Fund 102 REET.

Madigan Access Improvements Project – Increase expenditures by \$4,415,351 in 2015 to improve the Freedom Bridge overpass and nearby intersections. Source of funds is \$4,415,351 grants. An additional revenue allocation of \$118,050 is added to 2015 and is for mitigation fees received in 2014 in Fund 102 (a transfer of \$118,050 is made from Fund 102 REET to the project).

Traffic Signal Upgrade Phase IV Project – Appropriate \$703,000 of expenditures in 2015 for traffic signal upgrades funded by \$502,582 grants, \$60,000 contribution from CenturyLink and \$140,418 transfer in from Fund 102 REET.

Steilacoom Boulevard Corridor Safety Project – Increase expenditures by \$1,601,667 in 2015 for safety improvements funded by grants. The adjustment also removes \$1,550,000 of revenues and expenditures in 2016. This project includes the Steilacoom Boulevard – 88th to Custer project that was

Steilacoom Boulevard – 88th to Custer Project – Eliminate \$1,300,000 in expenditures and revenues in 2015 as this project is included in the Steilacoom Boulevard Corridor Safety Project.

Bridgeport Way JBLM to 15 Project – Increase expenditures by \$197,500 in 2015 funded by \$101,171 grants, \$116,329 transfer in from Fund 401 Surface Water Management for its share of SWM related project costs, offset by a reduction of \$20,000 transfer in from Fund 102 REET.

South Tacoma Way – Steilacoom Boulevard to 88th Project – Increase expenditures by \$1,420,000 in 2015 funded by \$1,259,273 grants, \$60,727 transfer in from Fund 102 REET and \$100,000 transfer in

from Fund 401 Surface Water Management for its share of SWM related project costs. The adjustment also removes \$1,265,000 of revenues and expenditures in 2016.

112th/11th Bridgeport to Kendrick Project – Increase expenditures by \$158,001 in 2015 funded by \$104,561 grants, \$55,000 increase in contribution from Sound Transit, \$3,440 transfer in from Fund 001 General, offset by a reduction of \$5,000 transfer in from Fund 401 Surface Water Management for its reduced share of SWM related project costs.

108th Street – Main Street to Bridgeport Way Project – Increase expenditures by \$50,000 and increase revenues by \$425,000 in 2015 (transfer in from Fund 190 CDBG). The adjustment also reduces transfer in from Fund 190 CDBG by \$300,000 in 2016.

Lakewood Traffic Signal Upgrade ITS Phase V Project – Increase revenues grants revenues of \$20,000 and increase transfer in from Fund 102 REET by \$5,000.

Steilacoom Boulevard – Farwest to Phillips Project – Increase expenditures by \$762,000 in 2015 funded by \$530,000 grants, \$59,000 intergovernmental contributions from the Town of Steilacoom, \$50,000 transfer in from Fund 001 General, \$123,000 transfer in from Fund 102 REET. In total, there is no impact to the amount of General Fund contributions to the Transportation CIP fund as a whole. The adjustment also removes \$291,000 of revenues and expenditures in 2016. In total, there is no impact to the amount of General Fund contributions to the Transportation CIP fund as a whole.

Safety Project - Military Road/112th – Increase expenditures by \$505,000 in 2015 funded by \$488,500 grants, \$15,000 transfer in from Fund 001 General and \$1,500 transfer in from Fund 102 REET. In total, there is no impact to the amount of General Fund contributions to the Transportation CIP fund as a whole.

Safety Project - Roadway Safety @ 96th and 40th – Appropriate \$842,500 of expenditures in 2015 funded by \$823,350 grants and \$19,150 transfer in from Fund 102 REET.

Safe Routes to Schools, Pedestrian/Bicycle Safety – Eliminate the original revenue and expenditure estimate of \$158,000 in 2016 as these were placeholders until the City receives the grant.

Paths & Trails Project – Add revenue allocation of 5,045 for 2014 portion of motor vehicle excise tax required by state statute to be set aside for paths and trails and estimated \$5,000 annual revenue for 2015 and 2016. Setting up a separate project provides for better accountability of funds.

San Francisco – Bridgeport to Addison CDBG Project – Appropriate \$158,812 of expenditures in 2015 funded by transfer in from Fund 190 CDBG (CDBG grant funded project).

Custer/John Dower Road Project – Appropriate \$95,636 of expenditures in 2015 funded by \$3,000 grant and \$92,636 transfer in from Fund 102 REET.

Camp Murray Gate Relocation Project – Add revenue allocation of \$96,653 to account for mitigation fees received in 2014 in Fund 102 REET (a transfer of \$96,653 is made from Fund 102 REET to the project).

City-wide Safety Improvements Project – Appropriate \$8,190 of expenditures in 2015 funded by \$5,000 grant and \$3,190 transfer in from Fund 102 REET.

100th and Lakewood Drive Project – Appropriate \$20,000 of expenditures in 2015 funded by \$69,824 in mitigation fees received in 2014 in Fund 102 REET (a transfer of \$69,824 is made from Fund 102 REET to the project).

LED Streetlight Retrofit Project – Appropriate \$2,375,000 in expenditures for upgrading city street lights to LED. The City was awarded a \$500,000 grant from the State Department of Commerce as part of the 2013-2015 Energy Efficiency and Solar Grant and \$217,640 in utility rebates. The remaining \$1,654,448 is financed by Local Option Capital Asset Lending Program (LOCAL). The debt service is financed primarily by energy and repairs & maintenance savings and a relatively small contribution from the General Fund.

FUND 401 – SURFACE WATER MANAGEMENT

Administrative Assistant, Ongoing – Decrease the General Fund subsidy to Street O&M by \$15,980 in 2015 and \$17,095 in 2016 due to a reduction of SWM's cost of the shared administrative assistant position. The administrative assistant position is charged 50% to CED, 25% to transportation capital and 25% to SWM (was 45%).

Transfers to Fund 302 Transportation CIP, 1-Time – Increase transfers out to Fund 302 Transportation by \$1,566,329 in 2015 and decrease by \$400,000 in 2016. The adjustment reflects SWM's proportionate share of surface water related capital cost. 2015 net increase is comprised of: \$900,000 for Bridgeport Way – 83rd to 87th; \$250,000 for Gravelly Lake Drive – 100th to Bridgeport Way; \$255,000 for South Tacoma Way SR 512 to 96th; \$116,329 for Bridgeport Way – JBLM to I5; \$100,000 for South Tacoma Way – Steilacoom Boulevard to 88th; decrease of \$5,000 for 112th/111th Bridgeport to Kendrick; and \$50,000 decrease for Steilacoom Boulevard – 88th to Custer. 2016 decrease is comprised of: \$250,000 for Gravelly Lake Drive – 100th to Bridgeport Way; \$100,000 for South Tacoma Way – Steilacoom Boulevard to 88th; \$50,000 decrease for Steilacoom Boulevard Corridor Safety Project.

Outfall Water Quality Retrofits Project, 1-Time – Appropriate \$191,738 in 2015 for the retrofitting of 13 stormwater outfalls. The outfalls currently discharge untreated stormwater into Lake Steilacoom and Clover Creek. The stormwater systems will be retrofitted upstream of the outfalls to improve the water quality before it discharges to the water bodies. The balance of the project is \$191,738 funded by \$143,803 grants and \$47,935 SWM fees.

Lower Clover Creek Fish Passage Project, 1-Time – Appropriate \$113,638 in 2015 for the construction of the Clover Creek Fish Passage. This project was originally budgeted in 2013, but not constructed due to challenges with obtaining permission from one property owner with access to the creek. The goal was to build the project in 2014 but needs to be pushed into 2015. The balance of the project is \$113,638 funded by \$28,638 Nisqually grant and \$85,000 SWM fees.

Waughop Lake Management Plan Project, 1-Time – Appropriate \$114,764 in 2015 to continue preparation of a lake management plan for Waughop Lake to determine what efforts are needed to improve the water quality and restore the lake to a more usable condition. The balance of the project is \$114,764 funded by \$86,073 grants and \$28,691 SWM fees.

Permanent O&M Facility Project, 1-Time – Appropriate \$526,948 for the shop building which is the project balance. The shop is needed for both housing materials and equipment, and use as work bays by the operations and maintenance division. The City continues to pay \$26K annually in rental charges for both storage containers at the Front Street site and enclosed work space at the Lakeview Avenue site. Working out of one site will improve operational efficiency as well as save on rental costs.

Mountain View Outfall Water Quality Project, 1-Time – Appropriate \$240,000 in 2015 for the construction of a stormwater treatment vault. The vault will be built in the vicinity of Mountain View Cemetery. The vault will treat stormwater that drains from Steilacoom Blvd. and ends up in Flett Creek. The balance of the project is \$240,000 and is funded by SWM fees.

KIP Printer Replacement, 1-Time – Appropriate \$7,500 in 2015 for SWM's contribution to the replacement of the large format copier/scanner. The capital expenditure is accounted for in the Information Technology internal service fund.

FUND 501 – FLEET & EQUIPMENT FUND

Police Vehicle Surplus and Replacement, 1-Time – Surplus 4 vehicles that are no longer needed due to change in vehicle type (from motorcycle to patrol cars) and elimination of positions (accumulated reserves to be used towards the purchase 5 new patrol cars). Also, retain 5 vehicles as secondary pool cars and use accumulated reserves towards the purchase of 5 new patrol cars. The secondary pool cars will not continue accumulating reserves as they would be rotated out for newer cars when vehicles are replaced. The proposed requests makes some adjustments to the current 2015/2016 adopted budget (delay vehicle replacement and eliminate replacement request). And finally, the request includes a transfer of proceeds from sale of assets and excess accumulated reserves to the General Fund, the original source of funds.

- Estimated proceeds from sale of asset in the amount of \$4,000 in 2015 from the surplus of vehicle# 15-70-109 2005 Honda ST1300 Motorcycle (Use \$38,571 accumulated reserves for purchase of new patrol cars)
- Estimated proceeds from sale of asset in the amount of \$1,875 in 2015 from the surplus of vehicle# 15-70-017 / 2006 Chevy Impala (Use \$35,000 Accumulated Reserves for Purchase of New Patrol Cars). This is the CSRT Lieutenant vehicle that was vacated as part of the 2015/2016 Adopted Budget.
- Estimated proceeds from sale of asset in the amount of \$1,200 in 2015 from the surplus of vehicle# 15-22-044 / 2004 Chevy Astro (Use \$28,125 Accumulated Reserves for Purchase of New Patrol Cars) This is a CSRT Vehicle that is not needed due to CSO and CSO positions vacated as part of the 2015/2016 Adopted Budget.
- Estimated proceeds from sale of asset in the amount of \$2,500 in 2015 from the surplus of vehicle# 12-65-001 / 2006 Chevy Silverado (Use \$27,000 Accumulated Reserves for Purchase of New Patrol Cars). This is the Fleet Coordinator vehicle that was vacated during the 2011/2012 Budget.
- Retain as vehicle# 15-22-416 / 2008 Crown Vic as Secondary Use Pool Car (Use \$40,000 Accumulated Reserves for Purchase of New Patrol Cars). No reserves would accumulate on secondary vehicles as they would cycle pool cars through vehicle replacement.
- Retain as vehicle# 15-22-095 / 2008 Crown Vic as Secondary Use Pool Car (Use \$46,667 Accumulated Reserves for Purchase of New Patrol Cars). No reserves would accumulate on secondary vehicles as they would cycle pool cars through vehicle replacement.

- Retain as vehicle# 15-22-093 / 2008 Crown Vic as Secondary Use Pool Car (Use \$46,667 Accumulated Reserves for Purchase of New Patrol Cars). No reserves would accumulate on secondary vehicles as they would cycle pool cars through vehicle replacement.
- Retain vehicle# 15-22-426 / 2010 Crown Vic as Secondary Use Pool Car (Use \$33,333 Accumulated Reserves for Purchase of New Patrol Cars). No reserves would accumulate on secondary vehicles as they would cycle pool cars through vehicle replacement.
- Eliminate Replacement of vehicle# 15-22-426 / 2010 Crown Vic. Impact is an expenditure reduction of \$44,000 in 2016. (Proposed to be Retained as Secondary Use Vehicle, and Use \$33,333 Accumulated Reserves for Purchase of New Vehicle)
- Purchase of 5 new patrol cars – Appropriate \$230K in 2015 for the purchase of 5 new patrol cars. Source of funding is accumulated reserves on vehicles proposed to be surplus. The department rotates pool cars out of the line-up, which requires moving vehicles into the pool. The vehicles going into the pool will either be currently unassigned cars or cars that are currently assigned to an officer that will result in officers needing cars. The department also has several new officers either in the academy or going to be hired and they will need vehicles. Additionally, a certain number of marked pool vehicles needs to be maintained for times when an officer has to move out to his/her assigned vehicle due to it being down for maintenance or other repairs.
- Eliminate replacement of vehicle# 15-70-112 2007 Honda ST1300 Motorcycle (based on currently having only 2 certified motor officers). Impact is an expenditure reduction of \$30,000 in 2016.
- Delay replacement of vehicle# 15-70-111 2007 Honda ST1300 Motorcycle until 2017/2018 (based on further evaluation, replacement is not needed in 2015/2016). Impact is an expenditure reduction of \$30,000 in 2015.
- Delay replacement of vehicle# 15-70-112 2007 Honda ST1300 Motorcycle until 2017/2018 (based on further evaluation, replacement is not needed in 2015/2016). Impact is an expenditure reduction of \$30,000 in 2015.
- Delay replacement of vehicle# 15-70-020 2001 GMC Sonoma until 2017 (based on further evaluation, replacement is not needed in 2015/2016)
- Delay replacement of vehicle# 15-22-427 2010 Ford Crown Vic until 2017 (based on further evaluation, replacement is not needed in 2015/2016)
- Transfer to General Fund \$40,802 in 2015- Source is proceeds from Sale of Police Vehicles of \$9,575 and excess reserves from surplus assets of \$31,227.

PRCS, PW, and CED Vehicle Surplus and Replacement, 1-Time – Based on an evaluation of the functions and needs of the Parks, Recreation & Community Services, Public Works, and Community & Economic Development departments, the proposed budget request includes the surplus of vehicles/equipment and using the proceeds from the sale of assets, accumulated reserves and \$31,450 of excess reserves from surplus of police vehicles to purchase new vehicles/equipment as follows:

- Estimated proceeds from sale of asset in the amount of \$2,000 in 2015 from the surplus of PW/ST vehicle# 21-21-002 2003 Ford E250 Cargo Van (use proceeds and \$29,714 accumulated reserves for purchase of new vehicles/equipment).
- Estimated proceeds from sale of asset in the amount of \$1,000 in 2015 from the surplus of PW/ST vehicle# 21-21-302 1995 Nissan Flatbed (use proceeds and \$26,400 accumulated reserves for purchase of new vehicles/equipment).
- Estimated proceeds from sale of asset in the amount of \$700 in 2015 from the surplus of PW/ST vehicle# 21-21-504 2003 Bulldog Trailer (use proceeds and \$22,000 accumulated reserves for purchase of new vehicles/equipment).
- Estimated proceeds from sale of asset in the amount of \$2,000 in 2015 from the surplus of PW/SWM vehicle# 41-30-003 2002 Chevy Express Cargo Van
- Estimated proceeds from sale of asset in the amount of \$900 in 2015 from the surplus of PW/PRCS vehicle 11-10-009 1996 Chevy S10 Pickup (use proceeds and \$24,750 accumulated reserves for purchase of new vehicle/equipment).
- Estimated proceeds from sale of asset in the amount of \$8,000 in 2015 from the surplus of PRCS vehicle# 11-10-008 2001 Ford F350 Bucket Truck (use proceeds and \$57,143 accumulated reserves for purchase of new vehicle/equipment).
- Estimated proceeds from sale of asset in the amount of \$1,500 in 2015 from the surplus of PW/ST vehicle #21-21-007 1999 Ford 250 (use proceeds and \$4,857 accumulated reserves for purchase of new vehicle/equipment)
- Estimated proceeds from sale of asset in the amount of \$1,200 in 2015 from the surplus of PW/ST vehicle# 21-21-011 2004 Ford Taurus (use proceeds and \$20,571 accumulated reserves for purchase of new vehicle/equipment).
- Estimated proceeds from sale of asset in the amount of \$3,500 in 2015 from the surplus of CED vehicle# 07-12-003 2005 Chevy 1500 (use proceeds and \$27,000 accumulated reserves for purchase of new vehicle/equipment).
- Estimated proceeds from sale of asset in the amount of \$1,000 in 2015 from the surplus of CED vehicle #07-60-003 1999 Ford Taurus (use \$20,571 accumulated reserves for purchase of new vehicle/equipment).
- Estimated proceeds from sale of asset in the amount of \$3,500 in 2015 from the surplus of CED vehicle# 70-60-005 2005 Chevy 1500 (use \$27,000 accumulated reserves for purchase of new vehicle/equipment).
- Purchase of New 50- Bucket Truck, 1-Time – Appropriate \$178,000 in 2015, funded by proceeds and accumulated reserves from surplus vehicles/equipment, including \$31,450 of excess reserves from surplus of police vehicles. The current truck has a working height of 43’ and does not reach all of the street lights that the City is now responsible for maintaining. There are also safety concerns with some traffic signals and the side reach of the current truck. The new truck will have a working height of 54’ and will safely reach all street and traffic lights.

- Purchase of New Service Body Truck w/Crane, 1-Time – Appropriate \$60,000 in 2015, funded by proceeds and accumulated reserves from surplus vehicles/equipment. Currently the signal crew has to hand load and unload signal cabinets that weigh hundreds of pounds into a pickup truck that is borrowed from the street crew. A service truck with a crane would allow them to safely load/unload and place cabinets. It also keeps all tools and materials they need to perform service with them at all times making operations more efficient.
- Purchase of New ¾ Ton Truck for Sign Program, 1-Time – Appropriate \$33,000 in 2015, funded by proceeds and accumulated reserves from surplus vehicles/equipment. The City took over all sign maintenance as part of the 2015/2016 budget but does not have a dedicated vehicle to perform the task. Due to the nature of the work, the truck needs to be set up with tools and materials to safely respond to a variety of situations and locations.
- Purchase of New Utility Trailer Capable of Roller, 1-Time – Appropriate \$6,000 in 2015, funded by proceeds and accumulated reserves from surplus vehicles/equipment. The current trailer has a rotten wood deck and fatigued metal that no longer supports the load of the roller. A new tilt trailer with a metal deck would not only support the roller, it would be versatile for other equipment hauling as well as used during the hay rides that go along with Truck and Tractor day.
- Replace PRCS Vehicle # 21-21-003 2001 Chevy Silverado with ¾ Ton Truck w/Trailer Hitch, funded by proceeds and accumulated reserves from surplus of vehicle. The truck is undersized and does not have towing capabilities which limits its use in the street landscape work program.
- Replace Dump Truck, 1-Time – As part of the July 2014 Budget Adjustment, the City Council approved the replacement of a 5 yard dump truck bed for \$49,000 funded by accumulated reserves. The original intent was to mount the new bed onto an old truck chassis and have the equipment ready for the 2014/15 winter season. The current truck/chassis is over 15 years old, was originally surplused from Pierce County, has had ongoing maintenance issues and doesn't fully operate properly. Upon further research and review staff is recommending that we purchase a new chassis to support the bed. A new system would provide more effective and efficient service during a storm incident and would also support ongoing City operations. Cost for a new chassis kit is not to exceed \$123,000 funded by accumulated replacement reserves. This item was approved by the City Council on December 15, 2014.
- Replace Brush Bandit Chipper, 1-Time – Appropriate \$42,000 in 2015 to replace the brush bandit chipper used by the PRCS Department for seasonal projects and storm clean up. The department purchased the equipment in 2007 but with routine maintenance it served the needs for the past eight years. With the recent merging of the PW and PRCS maintenance divisions, and the raised expectations for vegetation management on the public right-of-ways, the chipper was put into regular service for parks, street maintenance and street landscaping. The chipper equipment is now being used on a weekly basis and has helped the crews be more efficient and effective in their work and increased the amount of material that the crew can remove each day. Also, a byproduct of this work/equipment is wood chips. Instead of sending the vegetation to the landfill, the wood chips are being recycled and used along trails and in city landscaping areas.

FUND 502 – PROPERTY MANAGEMENT FUND

Police Station Gate Repair, 1-Time – Appropriate \$5,780 in 2015 for the gate repair at the Police Station. The back (east) gate malfunctioned and needed to be repaired. If not repaired, it would be unusable leaving the front gate as the only means of access into the back lot. Should the front gate fail, it would

either be stuck open or shut. If it is stuck shut, police vehicles would not be able to leave the back lot. If it is stuck open, the lot would be unsecure. Ensuring police have access and security necessitates the repair of the back gate sooner rather than later. Fence Specialists estimated the cost to complete the repair with parts and labor is \$5,780 including tax. This comes with a two year guarantee on the work and a five year guarantee on the rollers. Fence Specialists performed extensive work on the Police Station front gate that greatly reduced the amount of malfunctions, therefore the City would like to utilize their services for the back gate as well. The funding source is reserves in the Property Management Fund.

FUND 503 – INFORMATION TECHNOLOGY FUND

Centralize Information Technology Function, Ongoing – Appropriate \$24,886 in 2015 and \$22,686 in 2015 to account for IT related expenditures that are currently in the Police budget. This includes Leads Online, FileOnQ, Casecraker, and Dish Network. The funding source is Police Department budget.

Email Exchange Server Refresh, 1-Time – Carry forward \$35,000 expenditures to 2015. The City's email system uses Microsoft Exchange 2007 and runs on a server utilizing Microsoft Windows Server 2003. This operating system goes end-of-life in July 14, 2015 while Exchange Server 2007 has already passed its end of life date of April 10, 2012. Upgrading the Operating System will require a complete install of Windows Server 2008/2012 64 bit along with migration(s) of all current mailboxes, public folders and associated systems. As support has already ended bug fixes have stopped; vulnerabilities are no longer addressed and server 2003 is a massive security risk for the City. The project is scheduled to take place during the second quarter.

Fiber Optic Connection to Senior Center & Fort Steilacoom Parks O&M Facility, 1-Time – Carry forward \$30,000 expenditures to 2015. Steilacoom Park O&M Facility is currently not connected to the City of Lakewood's high speed network for both data and voice operations. Two potential options to bring high speed data to Ft. Steilacoom park O&M Facility: (1) A partnership with public works be established to install micro-fiber cabling using trenchless technology directly to the O&M facility or (2) install micro-fiber cabling to the edge of the park near the baseball fields then utilize wireless solution(s) to beam a signal to the O&M facility and outlying areas of the park. Either option would provide high speed access so that the O&M Facility can enjoy the benefits of the new city phone system as well as reducing staff frustration with performance of various systems.

Broadcast/Stream City Council Meetings, 1-Time – Carry forward \$10,000 expenditures to 2015. The funding would provide for basic streaming of council meeting using existing cameras. This will help staff know when they are required during a council meeting without having to sit through items not relevant to their business and provide citizens with live viewing of the meetings over the internet.

Web Site Update/Redesign, 1-Time – Carry forward \$10,000 expenditures to 2015. As the city continues to enhance its internal operations and services it's imperative that the external Website be maintained in such a way as to provide rich content, enhanced services and functional systems to the public. Website Content Management System and Website Technology continues to change resulting in the need to continuously support, upgrade and enhance the City of Lakewood's website. It's imperative that the Website Design is kept current and mobile friendly with both today's and future mobile devices. It is recommended that the City continue to develop a professional-looking site as many residents, business owners and consumers now search for information online prior to coming to city hall to pay / purchase services thus the city website may be the first chance at making a good impression for the City. These funds provides for the initial development and rollout of the new website.

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Disaster Recovery Plan, 1-Time – Carry forward \$10,000 expenditures to 2015. Disaster planning should be undertaken as a city-wide initiative. Assembling this plan will involve all of the City's business

units in determining what systems, programs and data have the highest priority for recovery, secondary sighting of mission critical technology at a stand-by site and the level of investment that is appropriate to support the plan.

Phone System Replacement, 1-Time – Carry over \$19,322 expenditures to 2015 to pay for the final outstanding bill.

KIP Printer Replacement, 1-Time – Appropriate \$15,000 of expenditures in 2015 for the replacement of the large format scanner/copier primarily used by Public Works Street O&M and Surface Water, the two departments that will fund the capital purchase. The model being replaced is over 8 years old and was purchased second hand in 2009. Departments have had to go to Kinko's to have the work completed in the interim as the current GIS plotter does not have all the functionality that is needed.

FUND 504 – RISK MANAGEMENT FUND

Adopted Budget Ordinance Correction, 1-Time – Increase the revenue and expenditure budgets by \$79,736 in 2015 and \$30,000 in 2016. The correction is for budget ordinances purposes only and has not dollar impact.

MultiCare Settlement, 1-Time – Appropriate \$85,000 in 2015 for the settlement with MultiCare to resolve claims arising from medical care attributable to an arrestee. In July 2014, MultiCare served a tort claim upon Lakewood seeking payment of approximately \$280,000.00 in health care expenses for the care of an individual arrested by the Lakewood Police Department. In lieu of litigation, the City Manager directed the City Attorney to commence negotiations to resolve this claim. A settlement has been reached in the amount of \$85,000.00 inclusive. The City Council approved this item on February 2, 2015.

AWC Retro Program Professional Services, 1-Time – Add \$20,239 in 2015 for AWC Retro Program Fee. \$6,685 of the increase is due to the City's share of 2015 fees. The remaining \$13,554 is due to an assessment from Labor & Industries on claims from 2010 and a partial reimbursement from member cities that caused the assessment is now due. The City's portion reflects the maximum amount of the liability (15% of our standard premium). The expenditure increase is offset by stay at work reimbursements.

ENDING FUND BALANCE

The proposed budget adjustment results in a revised 2014 General/Street O&M Funds ending fund balance of \$4.34M, which equates to roughly 12% of General/Street O&M Funds operating revenues.

In support of the City's financial integrity, the City Council adopted on September 15, 2014, a set of financial policies including fund balance reserves totaling 12% of General/Street O&M Funds operating revenues. The goal date for meeting this target is no later than 2016 and is met with the 2015/016 Adopted Biennial Budget and continues to be met with this budget adjustment.

- *2% General Fund Contingency Reserves:* The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the original budget was prepared. A 2% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly \$723K.
- *5% General Fund Ending Fund Balance Reserves:* The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond

to revenue shortfalls with fiscal strength. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly \$1.81M.

- *5% Strategic Reserves:* The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated events. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly \$1.81M.

NEXT STEPS AND UPCOMING ITEMS

The public hearing on the 2015 Carry Forward Budget Adjustment is schedule for April 20, 2015 Regular City Council Meeting followed by adoption of the ordinance on May 4th.

An evaluation of information technology needs and potential funding sources will be included as part of the 6-year strategic analysis and is expected to occur sooner than later, and prior to the official mid-biennial review.

The review of the updated 6-Year Long Range Financial Forecast and Municipal Finances 101 will be presented to the City Council in the next few months.

The City has three labor contracts that expire at the end of 2015 and one that will expire at the end of 2016. The City anticipates the process to begin in May, 2015.

| <u>Labor Group</u> | <u>Current Contract Period</u> |
|--------------------|--------------------------------|
| AFSCME | 01/01/2013 through 12/31/2016 |
| LPIG | 01/01/2013 through 12/31/2015 |
| LPMG | 02/01/2013 through 12/31/2015 |
| Teamsters | 01/01/2013 through 12/31/2015 |

ATTACHMENTS

- Summary of Proposed Adjustments
- Draft Budget Ordinance & Related Exhibits
 - Exhibit A(1) 2015-2016 Original Adopted Budget by Fund
 - Exhibit A(2) Proposed Revised Budget – Year 2015
 - Exhibit A(3) Proposed Revised Budget – Year 2016

**2015 Carry Forward Budget Adjustment
Summary of Proposed Requests**

| | Year 2015 | | Year 2016 | | | |
|---|----------------------|----------------------|-----------------------|-----------------------|--------------------|--------------------|
| | Revenue | Expenditure | Revenue | Expenditure | | |
| Grand Total - All Funds | \$ 21,503,942 | \$ 25,417,670 | \$ (5,095,954) | \$ (5,536,453) | | |
| Total - Fund 001 General | \$ 80,301 | \$ 763,032 | \$ (14,000) | \$ (198,404) | | |
| Transfer In From Fleet & Equipment Fund - Proceeds from Sale of Police Vehicles | New | 1-Time | 40,802 | - | - | - |
| Subtotal - City-Wide/Non-Departmental | \$ 40,802 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Information Technology Internal Service Charge for Exchange Server Refresh | 2014 | 1-Time | - | 35,000 | - | - |
| Information Technology Internal Service Charge for Fiber Optic Connection to Parks | 2014 | 1-Time | - | 30,000 | - | - |
| Information Technology Internal Service Charge for Broadcast/Stream City Council Meetings | 2014 | 1-Time | - | 10,000 | - | - |
| Information Technology Internal Service Charge for Website Update/Redesign | 2014 | 1-Time | - | 10,000 | - | - |
| Information Technology Internal Service Charge for Disaster Recovery Plan | 2014 | 1-Time | - | 10,000 | - | - |
| Information Technology Internal Service Charge for Phone System | 2014 | 1-Time | - | 19,322 | - | - |
| Risk Management Internal Service Charge for Multi-Care Settlement | New | 1-Time | - | 85,000 | - | - |
| Subtotal - Administrative Services | \$ - | \$ 199,322 | \$ - | \$ - | \$ - | \$ - |
| CED/BL - Reduce Fire Marshall Contract - To Reflect Actual Contract Cost & Redirect Funds for Department's Portion of Shared PW/CED Admin Assistant | New | Ongoing | - | (53,000) | - | (53,000) |
| CED/All - Portion of Shared PW/CED Admin Assistant | New | Ongoing | - | 39,945 | - | 42,736 |
| Community Visioning Plan | 2014 | 1-Time | - | 33,075 | - | - |
| CED/ED - Analysis of Lakewood Towne Center Development Including a Potential Linear Park | New | 1-Time | - | 10,000 | - | - |
| CED/ED - Pacific Highway Redevelopment Market Analysis | New | 1-Time | - | 20,000 | - | - |
| Motor Avenue Complete Street - Contracted Services | New | 1-Time | - | 48,000 | - | - |
| Subtotal - Community & Economic Development | \$ - | \$ 98,020 | \$ - | \$ - | \$ (10,264) | \$ (10,264) |

**2015 Carry Forward Budget Adjustment
Summary of Proposed Requests**

| | | | Year 2015 | | Year 2016 | |
|--|--------------------------------|---------|--------------------|-------------------|--------------------|---------------------|
| | | | Revenue | Expenditure | Revenue | Expenditure |
| Elections (the original 2015/2016 budget included \$30,000 for TBD special election) | New | 1-Time | - | (16,000) | - | (40,000) |
| STOP Grant | Grant | 1-Time | 30,271 | 30,271 | - | - |
| Subtotal - Legal | | | \$ 30,271 | \$ 14,271 | \$ - | \$ (40,000) |
| Eliminate University Place Court Transport Reimbursement | New | Ongoing | (14,000) | - | (14,000) | - |
| New Allocation - Increase Public Defender Contract | New | Ongoing | - | 40,000 | - | 40,000 |
| Subtotal - Municipal Court | | | \$ (14,000) | \$ 40,000 | \$ (14,000) | \$ 40,000 |
| Fort Steilacoom Barn Removal - Transfer to Fund 301 Parks CIP (an additional \$72,000 is proposed to be funded REET for a total project budget of \$100,000 in 2015). | 2014 | 1-Time | - | 28,000 | - | - |
| Springbrook Demolition - Transfer to Fund 301 Parks CIP | 2014 | 1-Time | - | 30,000 | - | - |
| Bridgeport Gateway - Transfer to Fund 301 Parks CIP | 2014 | 1-Time | - | 88,729 | - | - |
| Nisqually Grant - Ray Evans Memorial Fishing Event | Grant | 1-Time | 5,000 | 5,000 | - | - |
| Total - Parks, Recreation & Community Services | | | \$ 5,000 | \$ 151,729 | \$ - | \$ - |
| Increase Puget Sound Clean Air Assessment | New | Ongoing | - | - | - | - |
| Vessel Registration | Grant | 1-Time | 8,852 | 8,852 | - | - |
| Sex Offender Address Verification Grant - Adjustment to Reflect Actual Grant Award | Grant | 1-Time | (15,624) | - | - | - |
| Nisqually Grant - Police Mental Health Counselor | Grant | 1-Time | 25,000 | 25,000 | - | - |
| Use Of DUI Reimbursement Revenue Received Oct - Dec 2013 and Jan - Dec 2014 for DUI Emphasis Per Ordinance 449 (85% DUI Emphasis Overtime / 15% Traffic Safety Requirements) | New | 1-Time | - | 29,326 | - | - |
| Subtotal - Police | | | \$ 18,228 | \$ 63,178 | \$ - | \$ - |
| Transfer to Fund 302 Transportation - Timing of Transfers | Realign CIP | 1-Time | - | 189,500 | - | (189,500) |
| Reduce General/Street O&M Fund Subsidy Due to Reallocation of Admin Assistant Position | New | Ongoing | - | (7,988) | - | (8,546) |
| Reduce General/Street O&M Fund Subsidy for LED Streetlight Retrofit Debt Service Funded by Energy & Maintenance Savings | City Council Approved 12/15/14 | Ongoing | - | (51,476) | - | (144,744) |
| Transfer to Fund 201 GO Bond Debt Service - LED Streetlight Retrofit LOCAL Financing Debt Service | City Council Approved 12/15/14 | Ongoing | - | 51,476 | - | 154,650 |
| Increase General/Street O&M Subsidy for One School Sign at Gravelly Lake/Park Lodge Elementary | New | 1-Time | - | 15,000 | - | - |
| Subtotal - Public Works | | | \$ - | \$ 196,512 | \$ - | \$ (188,140) |

**2015 Carry Forward Budget Adjustment
Summary of Proposed Requests**

| | Year 2015 | | Year 2016 | | | |
|--|--------------------------------|---------------------|---------------------|---------------------|----------|----------|
| | Revenue | Expenditure | Revenue | Expenditure | | |
| Total - Special Revenue Funds | \$ 2,042,449 | \$ 1,592,870 | \$ (16,290) | \$ (17,790) | | |
| Total - Fund 101 Street Operations & Maintenance | \$ (44,464) | \$ (44,464) | \$ (153,290) | \$ (153,290) | | |
| Reduce Street O&M share of PW/CED Admin Assistant Based on Actual Usage of Position | New | Ongoing | (7,988) | (7,988) | (8,546) | (8,546) |
| One School Sign at Gravelly Lake/Park Lodge Elementary School | New | 1-Time | 15,000 | 15,000 | - | - |
| LED Streetlight Retrofit - Savings from Street Lighting Charges | City Council Approved 12/15/14 | Ongoing | (32,091) | (32,091) | (93,744) | (93,744) |
| LED Streetlight Retrofit - Savings from Repairs & Maintenance | City Council Approved 12/15/14 | Ongoing | (19,385) | (19,385) | (51,000) | (51,000) |
| Total - Fund 102 Real Estate Excise Tax | \$ 137,000 | \$ (392,402) | \$ 137,000 | \$ 135,500 | | |
| Increase REET Estimate | New | 1-Time | 137,000 | - | 137,000 | - |
| Eliminate Original Estimate for Transfer to Fund 302 Transportation | Realign CIP | 1-Time | - | (1,258,037) | - | - |
| Transfer to 302.0001 REET - Personnel, Engineering, Professional Services | Realign CIP | 1-Time | - | 823,635 | - | 105,500 |
| LED New Streetlights - Move Out Portion of REET Funding to 2016 | New | 1-Time | - | (30,000) | - | 30,000 |
| Fort Steilacoom Barn Removal - Transfer to Fund 301 Parks CIP | New | 1-Time | - | 72,000 | - | - |
| Total - Fund 104 Hotel/Motel Lodging Tax | \$ - | \$ (48,150) | \$ - | \$ - | | |
| Eliminate Original Budget Estimate | Housekeeping | 1-Time | - | (500,000) | - | - |
| 2015 Actual Hotel/Motel Lodging Tax Allocation | City Council Approved 11/17/14 | 1-Time | - | 451,850 | - | - |
| | | | - | - | - | - |
| Total - Fund 105 Property Abatement | \$ 48,700 | \$ 75,000 | \$ 35,000 | \$ 35,000 | | |
| Accounting Change - Account for General Fund Contrib to Abatement in Fund 105 instead of Fund 190 CDBG | Accounting Change | Ongoing | 35,000 | 35,000 | 35,000 | 35,000 |
| Property Abatement - Boat Street & Lakeview | New | 1-Time | 13,700 | - | - | - |
| Eliminate Original Abatement Estimate | New | 1-Time | - | (100,000) | - | - |
| Property Abatement - New Estimate | New | 1-Time | - | 140,000 | - | - |
| Total - Fund 180 Narcotics Seizure | \$ 14,563 | \$ 14,563 | \$ - | \$ - | | |
| DEA - Tacoma Regional Task Force Grant | Grant | 1-Time | 11,923 | 11,923 | - | - |
| OCDETF - Joint Law Enforcement Operation KK | Grant | 1-Time | 2,640 | 2,640 | - | - |
| Total - Fund 190 CDBG | \$ 1,649,297 | \$ 1,660,141 | \$ (35,000) | \$ (35,000) | | |
| Accounting Change - Account for General Fund Contribution to Abatement in Fund 105 Property Abatement | Accounting Change | 1-Time | (35,000) | (35,000) | (35,000) | (35,000) |

**2015 Carry Forward Budget Adjustment
Summary of Proposed Requests**

| | | | Year 2015 | | Year 2016 | |
|--|-----------------------------------|--------|-------------------|-------------------|-------------------|-------------------|
| | | | Revenue | Expenditure | Revenue | Expenditure |
| Eliminate Original Adopted Budget Estimate - CDBG Allocation | Realign Grants | 1-Time | (500,000) | (500,000) | - | - |
| CDBG Entitlement 2013-2014 | 2014 | 1-Time | 216,941 | 216,941 | - | - |
| CDBG Entitlement 2014-2015 | 2014 | 1-Time | 457,525 | 457,525 | - | - |
| CDBG Revolving Loans Major/Program Income | 2014 | 1-Time | 30,634 | 30,634 | - | - |
| CDBG Revolving Loans DPA/Program Income | 2014 | 1-Time | 420 | 420 | - | - |
| CDBG Economic Development Revolving Loan Principal & Interest | 2014 | 1-Time | 7,242 | 7,242 | - | - |
| HOME Program | 2014 | 1-Time | 1,020,035 | 1,020,035 | - | - |
| Nisqually Grant - Minor Repair Loans 2015 | Grant | 1-Time | 10,000 | 10,000 | - | - |
| Nisqually Grant - Minor Repair Loans 2014 | 2014 | 1-Time | - | 10,844 | - | - |
| CDBG Section 108 - Transfer Transportation CIP 108th - Main Street to Bridgeport Way Project | Realign Grants | 1-Time | 441,500 | 441,500 | - | - |
| Total - Fund 191 Neighborhood Stabilization Program (NSP) | | | \$ - | \$ 80,000 | \$ - | \$ - |
| NSP1 | 2014 | | - | 80,000 | - | - |
| Total - Fund 192 Office of Economic Adjustment (OEA) | | | \$ 210,096 | \$ 220,709 | \$ - | \$ - |
| Office of Economic Adjustment 2014 Grant Balance | 2014 | 1-Time | 190,096 | 190,096 | - | - |
| Eliminate SSMCP Original Budget Estimate | Realign Program | 1-Time | (179,500) | (179,500) | - | - |
| 2015 Partnership Contributions | Realign Program | 1-Time | 199,500 | - | - | - |
| 2015 SSMCP Program - Funded by SSMCP 2015 Partnership Contributions | Realign Program | 1-Time | - | 125,394 | - | - |
| 2015 SSMCP Program - Funded by SSMCP 2014 Partnership Balance | 2014 | 1-Time | - | 56,068 | - | - |
| 2015 SSMCP Program - Funded by OEA 2013 JBLM Plan Partnership Balance | 2014 | 1-Time | - | 28,651 | - | - |
| Total - Fund 195 Public Safety Grants | | | \$ 27,257 | \$ 27,473 | \$ - | \$ - |
| Eliminate Original Adopted Budget Estimate | Grant | 1-Time | (149,810) | (149,810) | - | - |
| Nisqually Contribution - Metal Theft, Use of Ending Fund Balance | Grant | 1-Time | - | 216 | - | - |
| JAG Mental Health Grant | Grant | 1-Time | 53,861 | 53,861 | - | - |
| JAG Metal Theft Grant | Grant | 1-Time | 35,888 | 35,888 | - | - |
| Emergency Management Planning Grant (FY2014/2015) | Grant | 1-Time | 55,856 | 55,856 | - | - |
| JAG Therapeutic Justice Grant | Grant | 1-Time | 18,853 | 18,853 | - | - |
| WTSC Grant - Target Zero Teams | Grant | 1-Time | 5,676 | 5,676 | - | - |
| WTSC Grant - Impaired Driving Emphasis | Grant | 1-Time | 6,000 | 6,000 | - | - |
| WTSC Grant - Seatbelt Emphasis | Grant | 1-Time | 933 | 933 | - | - |
| Grand Total - Debt Service Funds | | | \$ 51,476 | \$ 51,476 | \$ 154,650 | \$ 154,650 |
| Total - Fund 201 General Obligation Bond Debt Service | | | \$ 51,476 | \$ 51,476 | \$ 154,650 | \$ 154,650 |
| LED Streetlight Retrofit - LOCAL Debt Service | City Council Approved 12/15/14 | | 51,476 | 51,476 | 154,650 | 154,650 |

**2015 Carry Forward Budget Adjustment
Summary of Proposed Requests**

| | Year 2015 | | Year 2016 | | | |
|--|--|----------------------|-----------------------|-----------------------|-------------|-------------|
| | Revenue | Expenditure | Revenue | Expenditure | | |
| Total - Capital Improvement Project Funds | \$ 18,720,782 | \$ 19,197,190 | \$ (5,273,000) | \$ (4,992,500) | | |
| Total - Fund 301 Parks CIP | \$ 238,729 | \$ 238,729 | \$ - | \$ - | | |
| Springbrook Demolition - 2014 Balance - Source is General Fund | 2014 | 1-Time | 30,000 | 30,000 | - | - |
| Bridgeport Gateway - Source is 2014 General Fund \$88,729, Nisqually Grant \$10,000, Hotel/Motel Lodging Tax \$10,000 | 2014/Grant/ City Council Approved 11/17/14 | 1-Time | 108,729 | 108,729 | - | - |
| Fort Steilacoom Barn Removal - Source is General Fund | 2014 | 1-Time | 28,000 | 28,000 | - | - |
| Fort Steilacoom Barn Removal - Source is Transfer in From Fund 102 REET (an additional \$28,000 is proposed to be funded by General Fund carry forward for a total project budget of \$100,000 in 2015). | 2014 & New | 1-Time | 72,000 | 72,000 | - | - |
| Total - Fund 302 General Government CIP | \$ 18,482,053 | \$ 18,958,461 | \$ (5,273,000) | \$ (4,992,500) | | |
| Unallocated - Eliminate Original Estimate - Transfer In Fund 102 REET, Close Out CIP | Realign CIP | 1-Time | (1,258,037) | - | - | - |
| Personnel, Engineering & Professional Services | Realign CIP | 1-Time | - | - | (5,500) | - |
| LED New Streetlights - Move Out Portion of REET Funding to 2016 | Realign CIP | | (30,000) | (30,000) | 30,000 | 30,000 |
| Chip Seal Program - Increase MVET estimate offset by reallocation of General Fund Source | Realign CIP | 1-Time | 10,500 | - | 20,000 | - |
| 96th Street - 2 Way Left Turn & Signal Upgrade - Mitigation Fees | Realign CIP | 1-Time | 46,647 | - | - | - |
| Bridgeport Way - 83rd to 75th | Realign CIP | 1-Time | 3,784,747 | 3,734,747 | - | - |
| Gravelly Lake Dr-100th to Bridgeport Way | Realign CIP | 1-Time | 1,743,969 | 1,743,969 | (1,643,500) | (1,643,500) |
| South Tacoma Way SR 512 to 96th | Realign CIP | 1-Time | 1,500,000 | 1,500,000 | 200,000 | 200,000 |
| Madigan Access Improvements | Realign CIP | 1-Time | 4,533,401 | 4,415,351 | - | - |
| Traffic Signal Upgrade Phase IV | Realign CIP | 1-Time | 703,000 | 703,000 | - | - |
| Steilacoom Blvd Corridor Safety Project | Realign CIP | 1-Time | 1,601,667 | 1,601,667 | (1,550,000) | (1,550,000) |
| Steilacoom Blvd - 88th to Custer, Combine w/Steilacom Blvd Corridor Safety Project | Realign CIP | 1-Time | (1,300,000) | (1,300,000) | - | - |
| Bridgeport Way - JBLM to I5 | Realign CIP | 1-Time | 197,500 | 197,500 | - | - |
| South Tacoma Way-Steilacoom Blvd to 88th | Realign CIP | 1-Time | 1,420,000 | 1,420,000 | (1,265,000) | (1,265,000) |
| 112th/111th Bridgeport to Kendrick | Realign CIP | 1-Time | 158,001 | 158,001 | - | - |
| 108th St - Main St to Bridgeport Way | Realign CIP | 1-Time | 425,000 | 50,000 | (300,000) | - |
| Lakewood Traffic Signal Upgrade ITS Phase V | Realign CIP | 1-Time | 25,000 | - | - | - |
| Steilacoom Blvd - Farwest to Phillips | Realign CIP | 1-Time | 762,000 | 762,000 | (291,000) | (291,000) |
| Safety Projects - Military Road/112th | Realign CIP | 1-Time | 505,000 | 505,000 | (315,000) | (315,000) |
| Safety Projects - Roadway Safety @ 96th & 40th | Realign CIP | 1-Time | 842,500 | 842,500 | - | - |
| Safe Routes to Schools, Pedestrian/Bicycle Safety | Realign CIP | 1-Time | - | - | (158,000) | (158,000) |

**2015 Carry Forward Budget Adjustment
Summary of Proposed Requests**

| | | | Year 2015 | | Year 2016 | |
|---|-------------|---------|-------------------|---------------------|-------------|---------------------|
| | | | Revenue | Expenditure | Revenue | Expenditure |
| Paths & Trails - Required MVET Set Aside for Paths & Trails | Realign CIP | 1-Time | 10,045 | - | 5,000 | - |
| San Francisco - Bridgeport to Addison (CDBG Project) | Realign CIP | 1-Time | 158,812 | 158,812 | - | - |
| Custer/John Dower | Realign CIP | 1-Time | 95,636 | 95,636 | - | - |
| Camp Murray Gate Relocation - Mitigation Fees | Realign CIP | 1-Time | 96,563 | - | - | - |
| City-wide Safety Improvements | Realign CIP | 1-Time | 8,190 | 8,190 | | |
| 100th & Lakewood Drive | Realign CIP | 1-Time | 69,824 | 20,000 | - | - |
| LED Streetlight Retrofit (Grant, Utility Rebate, LOCAL Financing) | Realign CIP | 1-Time | 2,372,088 | 2,372,088 | - | - |
| Total - Enterprise Funds | | | \$ 229,876 | \$ 2,744,937 | \$ - | \$ (417,095) |
| Total - Fund 401 Surface Water Management | | | \$ 229,876 | \$ 2,744,937 | \$ - | \$ (417,095) |
| Reduce SWM's share of PW/CED Admin Assistant - Based on Actual Usage | New | Ongoing | - | (15,980) | - | (17,095) |
| Transfer to Fund 302 Transportation CIP - Bridgeport Way - 83rd to 87th | Realign CIP | 1-Time | - | 900,000 | - | - |
| Transfer to Fund 302 Transportation CIP - Gravelly Lake Dr - 100th to Bridgeport Way | Realign CIP | 1-Time | - | 250,000 | - | (250,000) |
| Transfer to Fund 302 Transportation CIP - South Tacoma Way SR 512 to 96th | Realign CIP | 1-Time | - | 255,000 | - | - |
| Transfer to Fund 302 Transportation CIP - Bridgeport Way - JBLM to I5 | Realign CIP | 1-Time | - | 116,329 | - | - |
| Transfer to Fund 302 Transportation CIP - South Tacoma Way -Steilacoom Blvd to 88th | Realign CIP | 1-Time | - | 100,000 | - | (100,000) |
| Transfer to Fund 302 Transportation CIP - 112th/111th Bridgeport Way to Kendrick | Realign CIP | 1-Time | - | (5,000) | - | - |
| Transfer to Fund 302 Transportation CIP - Steilacoom Blvd Custer | Realign CIP | 1-Time | - | (50,000) | - | - |
| Transfer to Fund 302 Transportation CIP - Steilacoom Blvd Corridor Safety Project | Realign CIP | 1-Time | - | - | - | (50,000) |
| Outfall Water Quality Retrofits | 2014 | 1-Time | 143,803 | 191,738 | - | - |
| Lower Clover Creek Fish Passage | 2014 | 1-Time | - | 113,638 | - | - |
| Wauhop Lake Management Plan | 2014 | 1-Time | 86,073 | 114,764 | - | - |
| Permanent O&M Facility - 2014 Balance | 2014 | 1-Time | - | 526,948 | - | - |
| Mountain View Outfall Water Quality | 2014 | 1-Time | - | 240,000 | - | - |
| Information Technology Internal Service Charge for Large Format KIP Printer Replacement | New | 1-Time | - | 7,500 | - | - |

**2015 Carry Forward Budget Adjustment
Summary of Proposed Requests**

| | Year 2015 | | Year 2016 | |
|---|------------|--------------|-----------|--------------|
| | Revenue | Expenditure | Revenue | Expenditure |
| Total - Internal Service Funds | \$ 379,058 | \$ 1,068,165 | \$ 52,686 | \$ (65,314) |
| Total - Fund 501 Fleet & Equipment | \$ 39,875 | \$ 723,202 | \$ - | \$ (118,000) |
| Proceeds from Sale of Asset - PW/ST Veh # 21-21-002 / 2003 Ford E250 Cargo Van (Use \$29,714 Accumulated Reserves for Purchase of New Vehicle/Equipment) | 2,000 | - | - | - |
| Proceeds from Sale of Asset - PW/ST - Veh# 21-21-302 / 1995 Nissan Flatbed (Use \$26,400 Accumulated Reserves for Purchase of New Vehicle/Equipment) | 1,000 | - | - | - |
| Proceeds from Sale of Asset - PW/ST - Veh# 21-21-504 / 2003 Bulldog Trailer (Use \$22,000 Accumulated Reserves for Purchase of New Vehicle/Equipment) | 700 | - | - | - |
| Proceeds from Sale of Asset - PW/SWM - Veh# 41-30-003 / 2002 Chevy Express Cargo Van | 2,000 | - | - | - |
| Proceeds from Sale of Asset - PW/PRCS - Veh# 11-10-009 / 1996 Chevy S10 Pick Up (Use \$24,750 Accumulated Reserves for Purchase of New Vehicle/Equipment) | 900 | - | - | - |
| Proceeds from Sale of Asset - PRCS - Veh# 11-10-008 / 2001 Ford F350 Bucket Truck (Use \$57,143 Accumulated Reserves for Purchase of New Vehicle/Equipment) | 8,000 | - | - | - |
| Proceeds from Sale of Asset - PW/ST - Veh# 21-21-007 / 1999 Ford 250 (Use \$4,857 Accumulated Reserves for Purchase of New Vehicle/Equipment) | 1,500 | - | - | - |
| Proceeds from Sale of Asset - PW/ST - Veh # 21-21-011 / 2004 Ford Taurus - Surplus (Use \$20,571 Accumulated Reserves for Purchase of New Vehicle/Equipment) | 1,200 | - | - | - |
| Proceeds from Sale of Asset - CED - Veh# 07-12-003 / 2005 Chevy 1500 (Use \$27,000 Accumulated Reserves for Purchase of New Vehicle/Equipment) | 3,500 | - | - | - |
| Proceeds from Sale of Asset - CED Veh# 07-60-003 / 1999 Ford Taurus (Use \$20,571 Accumulated Reserves for Purchase of New Vehicle/Equipment) | 1,000 | - | - | - |
| Proceeds from Sale of Asset - CED Veh# 07-60-005 / 2005 Chevy 1500 (Use \$27,000 Accumulated Reserves for Purchase of New Vehicle/Equipment) | 3,500 | - | - | - |
| Replace PRCS Veh# 21-21-013 / 2001 Chevy Silverado 1500 with 3/4 Ton Truck w/Trailer Hitch. Funding Source is Proceeds from Sale of Asset and Accumulated reserves. | 2,000 | 29,000 | - | - |

**2015 Carry Forward Budget Adjustment
Summary of Proposed Requests**

| | | | Year 2015 | | Year 2016 | |
|--|--------------------------------|--------|-----------|-------------|-----------|-------------|
| | | | Revenue | Expenditure | Revenue | Expenditure |
| Replace PRCS Veh#11-10-011 / 2008 Ford F-450. Funding Source is Accumulated Reserves. Retain vehicle for PRCS/PW operations (need for future replacement reserves to be determined). | New | 1-Time | - | 58,000 | - | - |
| Replace PRCS Veh # 11-10-509 Hot Pressure Washer Trailer. Funding Source is Accumulated Reserves. Retain for use by CSRT Operations (need for future replacement reserves to be determined). | New | 1-Time | - | 8,400 | - | - |
| Purchase of New Vehicle/Equipment - PRCS - Street O&M - New 50' Bucket Truck (Funded by Accumulated Reserves from Surplused Vehicle & Excess Reserves from Police Vehicle Surplus of \$31,450) | New | 1-Time | - | 178,000 | - | - |
| Purchase of New Vehicle/Equipment - PRCS - Purchase New Service Body Truck w/Crane (Funded by Accumulated Reserves from Surplused Vehicles) | New | 1-Time | - | 60,000 | - | - |
| Purchase of New Vehicle/Equipment - PRCS - 3/4 Ton Truck for Sign Program (Funded by Accumulated Reserves from Surplused Vehicles) | New | 1-Time | - | 33,000 | - | - |
| Purchase of New Vehicle/Equipment - PRCS - New Utility Trailer Capable of the Roller (Funded by Accumulated Reserves from Surplused Vehicles) | New | 1-Time | - | 6,000 | - | - |
| PRCS - Replace Dump Truck (Funded by Accumulated Reserves) | City Council Approved 12/15/14 | 1-Time | - | 123,000 | - | - |
| PRCS - Replace 1992 Brush Bandit Wood Chipper (Funded by Proceeds from Sale of Asset and Accumulated Reserves) | New | 1-Time | 3,000 | 42,000 | - | - |
| Proceeds from Sale of Asset - PD - Veh# 15-70-109 2005 Honda ST1300 Motorcycle (Use \$38,571 Accumulated Reserves for Purchase of New Patrol Cars) | New | 1-Time | 4,000 | - | - | - |
| Proceeds from Sale of Asset - PD - Surplus Veh# 15-70-017 / 2006 Chevy Impala (Use \$35,000 Accumulated Reserves for Purchase of New Patrol Cars). This is the CSRT Lieutenant vehicle that was vacated as part of the 2015/2016 Adopted Budget. | New | 1-Time | 1,875 | - | - | - |
| Proceeds from Sale of Asset - PD Veh# 15-22-044 / 2004 Chevy Astro (Use \$28,125 Accumulated Reserves for Purchase of New Patrol Cars) This is a CSRT Vehicle that is not needed due to CSO and CSO positions vacated as part of the 2015/2016 Adopted Budget. | New | 1-Time | 1,200 | - | - | - |

**2015 Carry Forward Budget Adjustment
Summary of Proposed Requests**

| | | | Year 2015 | | Year 2016 | |
|--|-----|--------|-----------|-------------|-----------|-------------|
| | | | Revenue | Expenditure | Revenue | Expenditure |
| Proceeds from Sale of Asset- PD Veh#12-65-001 / 2006 Chevy Silverado (Use \$27,000 Accumulated Reserves for Purchase of New Patrol Cars). This is the Fleet Coordinator vehicle that was vacated during the 2011/2012 Budget. | New | 1-Time | 2,500 | - | - | - |
| Retain as PD Veh# 15-22-094 / 2008 Crown Vic as Secondary Use Pool Car (Use \$46,667 Accumulated Reserves for Purchase of New Patrol Cars) No reserves would accumulate on secondary vehicles as they would cycle pool cars through vehicle replacement. | New | 1-Time | - | - | - | - |
| Retain as PD Veh# 15-22-416 / 2008 Crown Vic as Secondary Use Pool Car (Use \$40,000 Accumulated Reserves for Purchase of New Patrol Cars) No reserves would accumulate on secondary vehicles as they would cycle pool cars through vehicle replacement. | New | 1-Time | - | - | - | - |
| Retain as PD Veh# 15-22-095 / 2008 Crown Vic as Secondary Use Pool Car (Use \$46,667 Accumulated Reserves for Purchase of New Patrol Cars) No reserves would accumulate on secondary vehicles as they would cycle pool cars through vehicle replacement. | New | 1-Time | - | - | - | - |
| Retain as PD Veh# 15-22-093 / 2008 Crown Vic as Secondary Use Pool Car (Use \$46,667 Accumulated Reserves for Purchase of New Patrol Cars) No reserves would accumulate on secondary vehicles as they would cycle pool cars through vehicle replacement. | New | 1-Time | - | - | - | - |
| Retain as PD Veh# 15-22-426 / 2010 Crown Vic as Secondary Use Pool Car (Use \$33,333 Accumulated Reserves for Purchase of New Patrol Cars) No reserves would accumulate on secondary vehicles as they would cycle pool cars through vehicle replacement. | New | 1-Time | - | - | - | - |
| Eliminate Replacement of PD Veh# 15-22-426 / 2010 Crown Vic (Proposed to be Retained as Secondary Use Vehicle, and Use \$33,333 Accumulated Reserves for Purchase of New Vehicle) | New | 1-Time | - | - | - | (44,000) |
| PD - Eliminate 15-70-112 2007 Honda ST1300 Motorcycle Replacement (based on currently having only 2 certified motor officers) | New | 1-Time | - | - | - | (30,000) |
| PD - Delay Veh# 15-70-111 2007 Honda ST1300 Motorcycle Replacement until 2017/2018 (based on further evaluation, replacement is not needed in 2015/2016) | New | 1-Time | - | (30,000) | - | - |

**2015 Carry Forward Budget Adjustment
Summary of Proposed Requests**

| | | | Year 2015 | | Year 2016 | |
|--|-------------------|---------|-------------------|-------------------|------------------|------------------|
| | | | Revenue | Expenditure | Revenue | Expenditure |
| PD - Delay Veh# 15-70-112 2007 Honda ST1300 Motorcycle Replacement until 2017/2018 (based on further evaluation, replacement is not needed in 2015/2016) | New | 1-Time | - | (30,000) | - | - |
| PD - Delay Veh#15-70-020 2001 GMC Sonoma Replacement Until 2017 (based on further evaluation, replacement is not needed in 2015/2016) | New | 1-Time | - | (25,000) | - | - |
| PD - Delay Veh #15-22-427 2010 Ford Crown Vic Replacement Until 2017 (based on further evaluation, replacement is not needed in 2015/2016) | New | 1-Time | - | - | - | (44,000) |
| Purchase of New Patrol Car (Funded by Accumulated Reserves from Surplus Vehicles) | New | 1-Time | - | 46,000 | - | - |
| Purchase of New Patrol Car (Funded by Accumulated Reserves from Surplus Vehicles) | New | 1-Time | - | 46,000 | - | - |
| Purchase of New Patrol Car (Funded by Accumulated Reserves from Surplus Vehicles) | New | 1-Time | - | 46,000 | - | - |
| Purchase of New Patrol Car (Funded by Accumulated Reserves from Surplus Vehicles) | New | 1-Time | - | 46,000 | - | - |
| Purchase of New Patrol Car (Funded by Accumulated Reserves from Surplus Vehicles) | New | 1-Time | - | 46,000 | - | - |
| Transfer to General Fund - Proceeds from Sale of Police Vehicles (not needed for purchase of 5 new patrol cars) & Excess Reserves from Surplus Assets | New | 1-Time | - | 40,802 | - | - |
| Total - Fund 502 Property Management | | | \$ - | \$ 5,780 | \$ - | \$ - |
| Pd - Gate Repair, Funded by Reserves | New | 1-Time | - | 5,780 | - | - |
| Total - Fund 503 Information Technology | | | \$ 154,208 | \$ 154,208 | \$ 22,686 | \$ 22,686 |
| PD - Leads Online - Move from Police Budget to IT Budget | Accounting Change | Ongoing | 6,188 | 6,188 | 6,188 | 6,188 |
| PD - FileOnQ - Move from Police Budget to IT Budget - Ongoing | Accounting Change | Ongoing | 7,342 | 7,342 | 7,342 | 7,342 |
| PD - Casecracker - Move from Police Budget to IT Budget | Accounting Change | Ongoing | 8,200 | 8,200 | 6,000 | 6,000 |
| PD - Dish Network - Move from Police Budget to IT Budget | Accounting Change | Ongoing | 3,156 | 3,156 | 3,156 | 3,156 |
| CW - Exchange Server Refresh | 2014 | 1-Time | 35,000 | 35,000 | - | - |
| PRCS - Fiber Optic Connection to Parks | 2014 | 1-Time | 30,000 | 30,000 | - | - |

**2015 Carry Forward Budget Adjustment
Summary of Proposed Requests**

| | | | Year 2015 | | Year 2016 | |
|--|------------------------------|--------|-------------------|-------------------|------------------|------------------|
| | | | Revenue | Expenditure | Revenue | Expenditure |
| CW - Broadcast/Streaming City Council Meetings | 2014 | 1-Time | 10,000 | 10,000 | - | - |
| CW - Website Update/Redesign | 2014 | 1-Time | 10,000 | 10,000 | - | - |
| CW - Disaster Recovery | 2014 | 1-Time | 10,000 | 10,000 | - | - |
| CW - Phone System Replacement | 2014 | 1-Time | 19,322 | 19,322 | - | - |
| PW/ST & PW/SWM - KIP Printer Replacement | New | 1-Time | 15,000 | 15,000 | - | - |
| Total - Fund 504 Risk Management | | | \$ 184,975 | \$ 184,975 | \$ 30,000 | \$ 30,000 |
| Adopted Budget Ordinance Correction - Ordinance Purposes Only, No \$ Impact | Housekeeping | n/a | 79,736 | 79,736 | 30,000 | 30,000 |
| Multi-Care Settlement (Source is General Fund) | City Council Approved 2/2/15 | 1-Time | 85,000 | 85,000 | - | - |
| AWC Retro Program - Professional Services (Source is Stay at Work Program Revenue) | New | 1-Time | 20,239 | 20,239 | - | - |

ORDINANCE NO.

AN ORDINANCE of the City Council of the City of Lakewood, Washington, amending the 2015-2016 Biennial Budget.

WHEREAS, the tax estimates and budget for the City of Lakewood, Washington, for the 2015-2016 fiscal biennium have been prepared and filed on October 1, 2014 as provided by Titles 35A.34 and 84.55 of the Revised Code of Washington; and

WHEREAS, the budget was printed for distribution and notice published in the official paper of the City of Lakewood setting the time and place for hearing on the budget and said notice stating copies of the budget can be obtained on-line and at the Office of the City Clerk; and

WHEREAS, the City Council of the City of Lakewood having held a public hearing on November 3, 2014, and having considered the public testimony presented; and

WHEREAS, per RCW 35.34.130, the City is required to adopt by ordinance a mid-biennial review and modification of the biennial budget. The review and modification shall occur no sooner than September 1, 2015 and no later than December 31, 2015. A review and evaluation of the Community Safety Resource Team (CSRT) Program shall occur as part of this process; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 597 on November 17, 2014 implementing the 2015 and 2016 Biennial Budget; and

WHEREAS, the City Council of the City of Lakewood finds it necessary to revise the 2015-2016 Biennial Budget to adjust the 2015 beginning fund balance from the estimated amount to actual as fiscal year 2014 activities are concluded; continue existing projects by appropriating projects that were budgeted in the prior year, but not yet completed and will continue during the current year; appropriate projects funded by grants and contributions; and on an exception basis, new allocations.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKEWOOD, WASHINGTON DO ORDAIN as follows:

Section 1. Budget Amendment. The 2015-2016 Biennial Budget, as originally set forth in Ordinance 597, Section 1, is amended to adopt the revised budget for the 2015-2016 biennium in the amounts and for the purposes as shown on Exhibits A(2) Revised Budget by Fund – Year 2015 and A(3) Revised Budget by Fund – Year 2016.

Section 2. Severability. If any section, sentence, clause or phrase of this Ordinance shall be held to be invalid or unconstitutional by a court of competent jurisdiction, or its application held inapplicable to any person, property or circumstance, such invalidity or unconstitutionality or inapplicability shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance or its application to any other person, property or circumstance.

Section 3. Copies of the Budget to Be Filed. A complete copy of the final budget as adopted herein shall be transmitted to the Office of the State Auditor, the Association of Washington Cities and to the Municipal Research and Services Center of Washington. Copies of the final budget as adopted herein shall be filed with the City Clerk and shall be made available for use by the public.

Section 4. Effective Date. This Ordinance shall be in full force and effect for the fiscal years 2015 and 2016 and five (5) days after publication as required by law.

ADOPTED by the City Council this 4th day of May, 2015.

CITY OF LAKEWOOD

Don Anderson, Mayor

Attest:

Alice M. Bush, MMC, City Clerk

Approved as to Form:

Heidi Ann Wachter, City Attorney

EXHIBIT A(1)
2015-2016 ORIGINAL ADOPTED BUDGET BY FUND
Per Ordinance 597 Adopted November 17, 2014

| Fund | 2015 | | | | 2016 | | | |
|--|------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
| | Beginning Fund Balance | Revenue | Expenditure | Ending Fund Balance | Beginning Fund Balance | Revenue | Expenditure | Ending Fund Balance |
| General Fund (001) | \$ 4,034,368 | \$ 35,107,433 | \$ 34,966,947 | \$ 4,174,854 | \$ 4,174,854 | \$ 35,709,391 | \$ 35,546,448 | \$ 4,337,797 |
| Special Revenue Funds: | | | | | | | | |
| 101 Street Operations & Maintenance | - | 1,893,850 | 1,893,850 | - | - | 1,948,250 | 1,948,250 | - |
| 102 Real Estate Excise Tax | 1,647,206 | 800,000 | 2,447,206 | - | - | 800,000 | 800,000 | - |
| 103 Transportation Benefit District | - | 572,000 | 572,000 | - | - | 685,000 | 685,000 | - |
| 104 Hotel/Motel Lodging Tax Fund | 937,524 | 500,000 | 500,000 | 937,524 | 937,524 | 500,000 | 500,000 | 937,524 |
| 105 Property Abatement | 200,000 | - | 100,000 | 100,000 | 100,000 | - | 100,000 | - |
| 106 Public Art | 15,000 | 10,000 | 2,000 | 23,000 | 23,000 | 10,000 | 33,000 | - |
| 180 Narcotics Seizure | 801,701 | 110,000 | 318,550 | 593,151 | 593,151 | 110,000 | 289,750 | 413,401 |
| 181 Felony Seizure | 11,958 | - | - | 11,958 | 11,958 | - | - | 11,958 |
| 182 Federal Seizure | 40,240 | - | 10,000 | 30,240 | 30,240 | - | 10,000 | 20,240 |
| 190 Grants | 1,212 | 535,000 | 535,000 | 1,212 | 1,212 | 535,000 | 535,000 | 1,212 |
| 191 Neighborhood Stabilization Program | 171,345 | - | - | 171,345 | 171,345 | - | - | 171,345 |
| 192 OEA Grant | 5,393 | 179,500 | 179,500 | 5,393 | 5,393 | 179,500 | 179,500 | 5,393 |
| 195 Public Safety Grants | - | 149,810 | 149,810 | - | - | - | - | - |
| Debt Service Funds: | | | | | | | | |
| 201 GO Bond Debt Service | - | 289,183 | 289,183 | - | - | 290,158 | 290,158 | - |
| 202 LID Debt Service | 149 | 279,319 | 279,319 | 149 | 149 | 270,263 | 270,263 | 149 |
| 204 Sewer Project Debt | 666,071 | 600,000 | 726,146 | 539,925 | 539,925 | 600,000 | 497,857 | 642,068 |
| 251 LID Guaranty | 391,858 | - | - | 391,858 | 391,858 | - | 270,000 | 121,858 |
| Capital Project Funds: | | | | | | | | |
| 301 Parks CIP | 10,276 | 856,450 | 60,000 | 806,726 | 806,726 | 375,000 | 1,181,450 | 276 |
| 302 Transportation CIP | - | 14,620,037 | 13,772,500 | 847,537 | 847,537 | 7,541,500 | 7,276,500 | 1,112,537 |
| 311 Sewer Project CIP | 76,208 | 1,520,000 | 1,520,000 | 76,208 | 76,208 | - | - | 76,208 |
| 312 Sanitary Sewer Connection | 562,834 | 297,000 | - | 859,834 | 859,834 | 302,000 | - | 1,161,834 |
| Enterprise Fund: | | | | | | | | |
| 401 Surface Water Management | 3,317,526 | 3,091,669 | 3,158,640 | 3,250,555 | 3,250,555 | 2,702,500 | 3,539,060 | 2,413,995 |
| Internal Service Funds | | | | | | | | |
| 501 Fleet & Equipment | 3,936,339 | 1,987,240 | 1,429,720 | 4,493,859 | 4,493,859 | 1,987,240 | 1,242,220 | 5,238,879 |
| 502 Property Management | 393,421 | 742,080 | 909,080 | 226,421 | 226,421 | 749,800 | 799,800 | 176,421 |
| 503 Information Technology | - | 1,178,650 | 1,178,650 | - | - | 1,069,950 | 1,069,950 | - |
| 504 Risk Management | - | 774,014 | 774,014 | - | - | 748,980 | 748,980 | - |
| Grand Total All Funds | \$ 17,220,629 | \$ 66,093,235 | \$ 65,772,115 | \$ 17,541,749 | \$ 17,541,749 | \$ 57,114,532 | \$ 57,813,186 | \$ 16,843,095 |

EXHIBIT A(2)
PROPOSED REVISED BUDGET BY FUND - YEAR 2015

| Fund | Beginning Fund Balance | | | Revenue | | | Expenditure | | | Ending Fund Balance |
|--|------------------------|---------------------|---------------------|----------------------|----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|
| | Prior Amount | Adjustment | Revised | Prior Amount | Adjustment | Revised | Prior Amount | Adjustment | Revised | |
| General Fund (001) | \$ 4,034,368 | \$ 498,327 | \$ 4,532,695 | \$ 35,107,433 | \$ 80,301 | \$ 35,187,734 | \$ 34,966,947 | \$ 763,032 | \$ 35,729,979 | \$ 3,990,450 |
| Special Revenue Funds: | | | | | | | | | | |
| 101 Street Operations & Maintenance | - | - | - | 1,893,850 | (44,464) | 1,849,386 | 1,893,850 | (44,464) | 1,849,386 | - |
| 102 Real Estate Excise Tax | 1,647,206 | (528,677) | 1,118,529 | 800,000 | 137,000 | 937,000 | 2,447,206 | (392,402) | 2,054,804 | 725 |
| 103 Transportation Benefit District | - | - | - | 572,000 | - | 572,000 | 572,000 | - | 572,000 | - |
| 104 Hotel/Motel Lodging Tax Fund | 937,524 | 91,033 | 1,028,557 | 500,000 | - | 500,000 | 500,000 | (48,150) | 451,850 | 1,076,707 |
| 105 Property Abatement | 200,000 | 61,771 | 261,771 | - | 48,700 | 48,700 | 100,000 | 75,000 | 175,000 | 135,471 |
| 106 Public Art | 15,000 | 10,389 | 25,389 | 10,000 | - | 10,000 | 2,000 | - | 2,000 | 33,389 |
| 180 Narcotics Seizure | 801,701 | (318,430) | 483,271 | 110,000 | 14,563 | 124,563 | 318,550 | 14,563 | 333,113 | 274,721 |
| 181 Felony Seizure | 11,958 | (6,915) | 5,043 | - | - | - | - | - | - | 5,043 |
| 182 Federal Seizure | 40,240 | 31,547 | 71,787 | - | - | - | 10,000 | - | 10,000 | 61,787 |
| 190 Grants | 1,212 | 21,168 | 22,380 | 535,000 | 1,649,297 | 2,184,297 | 535,000 | 1,660,140 | 2,195,140 | 11,537 |
| 191 Neighborhood Stabilization Progra | 171,345 | (68) | 171,277 | - | - | - | - | 80,000 | 80,000 | 91,277 |
| 192 OEA Grant | 5,393 | 79,326 | 84,719 | 179,500 | 210,096 | 389,596 | 179,500 | 220,709 | 400,209 | 74,106 |
| 195 Public Safety Grants | - | 216 | 216 | 149,810 | 27,257 | 177,067 | 149,810 | 27,473 | 177,283 | 0 |
| Debt Service Funds: | | | | | | | | | | |
| 201 GO Bond Debt Service | - | - | - | 289,183 | 51,476 | 340,659 | 289,183 | 51,476 | 340,659 | 0 |
| 202 LID Debt Service | 149 | 902 | 1,051 | 279,319 | - | 279,319 | 279,319 | - | 279,319 | 1,051 |
| 204 Sewer Project Debt | 666,071 | (15,217) | 650,854 | 600,000 | - | 600,000 | 726,146 | - | 726,146 | 524,708 |
| 251 LID Guaranty | 391,858 | (63) | 391,795 | - | - | - | - | - | - | 391,795 |
| Capital Project Funds: | | | | | | | | | | |
| 301 Parks CIP | 10,276 | 0 | 10,276 | 856,450 | 238,729 | 1,095,179 | 60,000 | 238,729 | 298,729 | 806,726 |
| 302 Transportation CIP | - | - | - | 14,620,037 | 18,482,053 | 33,102,090 | 13,772,500 | 18,958,461 | 32,730,961 | 371,129 |
| 311 Sewer Project CIP | 76,208 | 29,862 | 106,070 | 1,520,000 | - | 1,520,000 | 1,520,000 | - | 1,520,000 | 106,070 |
| 312 Sanitary Sewer Connection | 562,834 | 121,069 | 683,903 | 297,000 | - | 297,000 | - | - | - | 980,903 |
| Enterprise Fund: | | | | | | | | | | |
| 401 Surface Water Management | 3,317,526 | 3,550,716 | 6,868,242 | 3,091,669 | 229,876 | 3,321,545 | 3,158,640 | 2,744,937 | 5,903,577 | 4,286,210 |
| Replacement Reserve Funds: | | | | | | | | | | |
| 501 Fleet & Equipment | 3,936,339 | 159,636 | 4,095,975 | 1,987,240 | 39,875 | 2,027,115 | 1,429,720 | 723,202 | 2,152,922 | 3,970,168 |
| 502 Property Management | 393,421 | 52,734 | 446,155 | 742,080 | - | 742,080 | 909,080 | 5,780 | 914,860 | 273,375 |
| 503 Information Technology | - | - | - | 1,178,650 | 154,208 | 1,332,858 | 1,178,650 | 154,208 | 1,332,858 | - |
| 504 Risk Management | - | - | - | 774,014 | 184,975 | 958,989 | 774,014 | 184,975 | 958,989 | - |
| Total All Funds | \$17,220,629 | \$ 3,839,328 | \$21,059,957 | \$ 66,093,235 | \$ 21,503,942 | \$87,597,177 | \$ 65,772,115 | \$ 25,417,669 | \$91,189,784 | \$ 17,467,349 |

EXHIBIT A(3)
PROPOSED REVISED BUDGET BY FUND - YEAR 2016

| Fund | Beginning Fund Balance | | | Revenue | | | Expenditure | | | Ending |
|---|------------------------|--------------------|---------------------|----------------------|-----------------------|---------------------|----------------------|-----------------------|---------------------|----------------------|
| | Prior Amount | Adjustment | Revised | Prior Amount | Adjustment | Revised | Prior Amount | Adjustment | Revised | Fund Balance |
| General Fund (001) | \$ 4,174,854 | \$ (184,404) | \$ 3,990,450 | \$ 35,709,391 | \$ (14,000) | \$ 35,695,391 | \$ 35,546,448 | \$ (198,404) | \$ 35,348,044 | \$ 4,337,797 |
| Special Revenue Funds: | | | | | | | | | | |
| 101 Street Operations & Maintenance | - | - | - | 1,948,250 | (153,290) | 1,794,960 | 1,948,250 | (153,290) | 1,794,960 | - |
| 102 Real Estate Excise Tax | - | 725 | 725 | 800,000 | 137,000 | 937,000 | 800,000 | 135,500 | 935,500 | 2,225 |
| 103 Transportation Benefit District | - | - | - | 685,000 | - | 685,000 | 685,000 | - | 685,000 | - |
| 104 Hotel/Motel Lodging Tax Fund | 937,524 | 139,183 | 1,076,707 | 500,000 | - | 500,000 | 500,000 | - | 500,000 | 1,076,707 |
| 105 Property Abatement | 100,000 | 35,471 | 135,471 | - | 35,000 | 35,000 | 100,000 | 35,000 | 135,000 | 35,471 |
| 106 Public Art | 23,000 | 10,389 | 33,389 | 10,000 | - | 10,000 | 33,000 | - | 33,000 | 10,389 |
| 180 Narcotics Seizure | 593,151 | (318,430) | 274,721 | 110,000 | - | 110,000 | 289,750 | - | 289,750 | 94,971 |
| 181 Felony Seizure | 11,958 | (6,915) | 5,043 | - | - | - | - | - | - | 5,043 |
| 182 Federal Seizure | 30,240 | 31,547 | 61,787 | - | - | - | 10,000 | - | 10,000 | 51,787 |
| 190 Grants | 1,212 | 10,325 | 11,537 | 535,000 | (35,000) | 500,000 | 535,000 | (35,000) | 500,000 | 11,537 |
| 191 Neighborhood Stabilization Program | 171,345 | (80,068) | 91,277 | - | - | - | - | - | - | 91,277 |
| 192 OEA Grant | 5,393 | 68,713 | 74,106 | 179,500 | - | 179,500 | 179,500 | - | 179,500 | 74,106 |
| 195 Public Safety Grants | - | 0 | 0 | - | - | - | - | - | - | 0 |
| Debt Service Funds: | | | | | | | | | | |
| 201 GO Bond Debt Service | - | 0 | 0 | 290,158 | 154,650 | 444,808 | 290,158 | 154,650 | 444,808 | 0 |
| 202 LID Debt Service | 149 | 902 | 1,051 | 270,263 | - | 270,263 | 270,263 | - | 270,263 | 1,051 |
| 204 Sewer Project Debt | 539,925 | (15,217) | 524,708 | 600,000 | - | 600,000 | 497,857 | - | 497,857 | 626,851 |
| 251 LID Guaranty | 391,858 | (63) | 391,795 | - | - | - | 270,000 | - | 270,000 | 121,795 |
| Capital Project Funds: | | | | | | | | | | |
| 301 Parks CIP | 806,726 | 0 | 806,726 | 375,000 | - | 375,000 | 1,181,450 | - | 1,181,450 | 276 |
| 302 Transportation CIP | 847,537 | (476,408) | 371,129 | 7,541,500 | (5,273,000) | 2,268,500 | 7,276,500 | (4,992,500) | 2,284,000 | 355,629 |
| 311 Sewer Project CIP | 76,208 | 29,862 | 106,070 | - | - | - | - | - | - | 106,070 |
| 312 Sanitary Sewer Connection | 859,834 | 121,069 | 980,903 | 302,000 | - | 302,000 | - | - | - | 1,282,903 |
| Enterprise Fund: | | | | | | | | | | |
| 401 Surface Water Management | 3,250,555 | 1,035,655 | 4,286,210 | 2,702,500 | - | 2,702,500 | 3,539,060 | (417,095) | 3,121,965 | 3,866,745 |
| Replacement Reserve Funds: | | | | | | | | | | |
| 501 Fleet & Equipment | 4,493,859 | (523,691) | 3,970,168 | 1,987,240 | - | 1,987,240 | 1,242,220 | (118,000) | 1,124,220 | 4,833,188 |
| 502 Property Management | 226,421 | 46,954 | 273,375 | 749,800 | - | 749,800 | 799,800 | - | 799,800 | 223,375 |
| 503 Information Technology | - | - | - | 1,069,950 | 22,686 | 1,092,636 | 1,069,950 | 22,686 | 1,092,636 | - |
| 504 Risk Management | - | - | - | 748,980 | 30,000 | 778,980 | 748,980 | 30,000 | 778,980 | - |
| Total All Funds | \$17,541,749 | \$ (74,400) | \$17,467,349 | \$ 57,114,532 | \$ (5,095,954) | \$52,018,578 | \$ 57,813,186 | \$ (5,536,453) | \$52,276,733 | \$ 17,209,194 |