



LAKWOOD CITY COUNCIL STUDY SESSION AGENDA

Monday, April 25, 2016

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:

- (3) 1. Joint Parks and Recreation Advisory Board meeting. – (Memorandum)
 - Farmer's Market analysis study
 - Review of naming and sponsorship policy
- (21) 2. Sound Transit yard and shop presentation and Sound Transit 3 update. – *Ms. Chelsea Levy, Government and Community Relations Officer, Sound Transit*
- (51) 3. Review of Walker Ridge Final Plat. – (Memorandum)
- (81) 4. Review of 2015 Year End Financial Report. – (Memorandum)
- (148) 5. Review of 2016 carry forward budget adjustments. – (Memorandum)

REPORTS BY THE CITY MANAGER

ITEMS TENTATIVELY SCHEDULED FOR THE MAY 2, 2016 REGULAR CITY COUNCIL MEETING:

- 1. Proclamation declaring May 2 – 6, 2016 as Certificated Employee Appreciation Week. – *Mr. Jim Schell, Clover Park Education Association President*
- 2. Proclamation declaring May 15 – 21, 2016 as National Public Works Week. – *Mr. Don Wickstrom, Public Works Director*

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.

3. Proclamation declaring May 15 – 21, 2016 as National Police Week. – *Police Chief Mike Zaro*
4. Approving the Walker Ridge Final plat. – (Ordinance – Consent Agenda)
5. Setting Monday, June 6, 2016, at approximately 7:00 p.m., as the date for a public hearing by the City Council on the Six Year Transportation Improvement Program. – (Resolution – Consent Agenda)
6. This is the date set for a public hearing by the City Council on the 2015-2016 carry forward budget adjustments. – (Public Hearing – Regular Agenda)
7. Vacating a portion of 84th Street right-of-way. – (Ordinance – Regular Agenda)
8. Adopting the Fiscal Year 2016 Consolidated Annual Action Plan and Fiscal Year 2013 and 2014 Amendments to the Consolidated Annual Action Plans for Community Development Block Grant and HOME Investment Partnership Act funds. – (Resolution – Regular Agenda)
9. Adopting the financial policies. – (Motion – Regular Agenda)

COUNCIL COMMENTS

ADJOURNMENT

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2016 Parks and Recreation Advisory Board (PRAB)

Members:

Jason Gerwen, Chairman
Vito Iacobazzi, Vice Chairman
Sylvia Allen
Alan Billingsley
Susan Dellinger
Heinz Haskins
Annessa McClendon
Damita Gomez–Youth Council

Council Liaison:

Council Member Don Anderson

Meeting Schedule:

Fourth Tuesday of each month at 5:30-7:00 p.m. in Room 1E

PRAB Significant Accomplishments To-Date:

- Updated Park Code to allow RC Airplanes in Parks
- Hosted a series of meetings regarding Gathering Places. Selected preferred location and design options.
- Reviewed and supported the expansion and development of Springbrook Park, Waughop Lake Trail and Fort Steilacoom Park Ballfield enhancements for RCO grant applications. Reviewed and supported Conservation Futures grant to purchase property near Springbrook. Reviewed and supported Legislative request for funding for Connector Bridge near Springbrook Park.
- Hosted several stakeholders meetings and a community presentation to develop design for Waughop Lake Trail Plan
- Reviewed updated Gateway design and supported development at Pacific Highway and Bridgeport Way SW.
- Reviewed and developed recommendation for the USGA event using Fort Steilacoom Park for over-flow parking during the 2015 US Open Golf Tournament.
- Hosted 14th annual Parks Appreciation Day event at several locations
- Reviewed the operation of a successful 4th Farmers Market season.
- Provided PRAB representative to Pierce County Conservation Futures Board to review projects for 2016 funding.
- Reviewed and recommended approval of Chambers Creek Trail interlocal agreement.

- Reviewed a proposal for Prairie Restoration at Fort Steilacoom Park. Issue is still pending.
- Participated in the Senior Center Relocation Assessment and Facility Focus Group. Toured Senior Activity Center and reviewed study.
- Reviewed and approved Eagle Scout Project (agility course at dog park)

PRAB Current Work Plan

- Reviewed Citywide Special Event programs and benefits.
- Reviewed and recommended changes to City Sponsorship and Naming Policy
- Advocate for property transfer of Ft Steilacoom Park from the State to the City.
- Supported Motor Ave stakeholders group and will review project plans.
- Review Cost Recovery Report for Parks and Recreation. Advocate for ongoing and flexible funding to support operations.
- Review business plan for Gathering Space (stage) at Fort Steilacoom Park.
- Support development and expansion of Springbrook Park, Waughop Lake trail, Fort Steilacoom Park ballfield enhancements and Chambers Creek trail projects. Review site plans created from current master plan documents.
- Monitor outcomes from the Waughop Lake Management Plan (DOE grant)
- Continue to bring forth and support various partnerships to enhance current and new opportunities (partners for parks, rotary club, Lakewood community foundation, RCO grants, YAF grants, Communities in Schools, etc...).
- Support stakeholder group and review designs for Harry Todd Waterfront Improvement project. Support grant applications as needed
- Legacy Plan Review – 2 year update
- Review Parks, Recreation and Community Services 2017-18 budget and work program and suggest changes. Review impacts and new opportunities from organizational changes.



To: Mayor and City Councilmembers

From: Sally Martinez, Parks Recreation and Community Services

Through: John J. Caulfield, City Manager 

Date: April 25, 2016

Subject: UPS Student Presentation: Farmers Market Case Study

Attachment: Farmers Market Case Study

**University of Puget Sound Senior Research Seminar Strategic Consulting Project
Farmers Market “Competitive Advantage” Case Study Presentation**

The student consultant projects are learning experiences for seniors in the School of Business and Leadership at UPS. The City of Lakewood’s team of three interns includes Gabriel Michaels, Adri Fernandez and Doug Owusu. They all have taken courses in accounting, finance, marketing, management, law and ethics, statistics and economics. They have interned for three months at the City of Lakewood and met weekly with staff as “consultants” to create effective strategies for the Farmers Market to have a “competitive advantage” and to help the Farmers Market become more successful. Recommendations are made based on solid research. The strategic recommendations are accompanied by implementation plans and methods to assess the effectiveness of the strategy and will be presented to Council at the April 25th, 2015 study session.



To: Mayor and City Councilmembers

From: Sally Martinez, Recreation Coordinator

Through: John J. Caulfield, City Manager *John J. Caulfield*

Date: April 15, 2016

Subject: Sponsorship and Naming Policy

Attachments: Draft Sponsorship and Naming Policy Guidelines and Discussion
Naming Policy Resolution 1997-2

As part of the City's Parks and Recreation Department work plan, staff developed a draft Sponsorship policy for the City of Lakewood. The City has been very successful in securing alternative funding sources to offset general fund subsidy for park development and recreation programs and services. This policy provides general guidelines for pursuing and evaluating sponsorships and developing materials and agreements.

While researching this policy, staff reviewed the City's current naming policy (Resolution 1997-2). This policy was created in 1997 soon after incorporation and provides criteria to consider when naming a City park or facility. A sponsorship is generally considered temporary and often includes advertising and/or the name of a person or company. Although not addressed in Resolution 1997-2, naming a park or facility is generally considered permanent. The Park and Recreation Advisory Board (PRAB) reviewed the attached draft policy and naming policy resolution and made the following recommendations:

- Define the difference between sponsorship and naming of programs, places and sites.
- Include lifecycle or replacement guidelines regarding permanent "naming" options.
- Develop a set of questions / guidelines to use when determining if a sponsorship is consistent with Council Goals and City vision, mission and needs.
- If appropriate, combine elements of the Sponsorship Naming Policy with the Naming/Renaming Policy Resolution to create a more robust document.

Please note the PRAB did not list specific industries, products, or businesses that may be ineligible for sponsorship or naming (i.e. corporations or for-profit businesses whose primary products or services are substantially derived from the sale of alcohol, drugs,

tobacco, gambling, or firearms) because they recommend addressing each situation or opportunity on a case-by-case basis.

Staff and the Park and Recreation Advisory Board will review the policy and recommendations and seek direction from Council at the April 25, 2015 Council study session.

City of Lakewood Sponsorship and Naming Policy

We see Lakewood as a healthy, vibrant community where opportunities abound. This policy is in line with the City of Lakewood's (referred to as "City") mission to enhance the quality of life of our residents by providing essential services in a fiscally responsible manner, ensuring public safety, promoting economic development, and preserving our natural environment. This document is divided into the following sections:

1. Policy Summary and Purpose
2. Sponsorship Categories
3. Benefits and Recognition Guidelines for Sponsors
4. Procedures
5. Terms of Agreement
6. Guidelines for accepting sponsorships
7. Definitions (placed at the end for ease in reviewing document)

Policy Summary and Purpose

This policy is written to ensure efficient use of resources and effective partnerships to sustain and enhance City programs and events, while actively pursuing cost recovery efforts through sponsorships and naming opportunities (per resolution No.1997-2). Sponsorships are considered temporary and naming opportunities are permanent. The policy outlines how to engage in partnerships in a manner that respects the noncommercial nature of public places. The purpose of the policy, guidelines and procedures is to provide guidance to the City for sponsorship agreements and opportunities. It informs potential sponsors of city events of the procedures, process, opportunities and constraints of the policy. All sponsorships and naming opportunities must comply with the guidelines and procedures set forth in this policy. The City shall not relinquish any aspect of the city's right to manage and control the city's assets and facilities.

Financial and in-kind sponsorships and naming opportunities provide critical investments which both sustain and expand the City's facilities, parks, programs and events. The City is pursuing partnerships and program support with all sectors (for-profit, non-profit, individuals, governmental agencies, service clubs, foundations, etc.) in the form of event, program, project, and site/area sponsorships and naming opportunities. These mutually beneficial agreements provide unique marketing avenues for funders and an opportunity to be aligned with the City's vision and mission. In turn, it provides the City with an avenue

for striking a balance between ongoing costs and providing and sustaining a wide spectrum of programs and services to fulfill our mission.

Sponsorship Categories

Sponsorships are available in various categories:

Event Sponsorship: Event sponsorship is the financial support for a City event typically on City owned or managed property. An event typically is a one-time occasion (e.g. Summer Fest, Fun Run) and lasts less than a week. Sponsors may be recognized in a variety of ways relating to the event. Recognition will be outlined in the Sponsorship Agreement and will include use of the sponsor's name and a variety of advertising and marketing opportunities.

Program Sponsorship: Program sponsorship is financial support of a City led program for the public. A program includes a series of classes or activities organized and supervised by the City. Recognition of the sponsor may continue throughout and even after the program's duration, depending upon the details of the agreement.

Site Sponsorship or Naming: Site sponsorship is financially supporting a specific public space or feature within a City park or building (e.g. sport field, trail, community garden, playground, picnic area, or meeting room). Marketing opportunities and recognition of the sponsorship or naming opportunities are outlined in the Sponsorship Agreement. There shall be a lapse of 12 months between the date of the death of a person(s) or of an event commemorated for the renaming of a portion of a park, natural area or City facility (playground, picnic shelter, meeting room, garden, etc.). Refer to criteria in City resolution 1997-2.

Public Facility Sponsorship or Naming. Public facility sponsorship is financial support for an entire City building, structure or property. Marketing opportunities and recognition of the sponsorship or naming opportunities are outlined in the Sponsorship Agreement. There shall be a lapse of 36 months between the date of the death of a person(s) or of the event commemorated for the renaming of an entire park, natural area or City facility. Refer to criteria in City resolution 1997-2.

This policy also impacts a number of associated uses:

- Community sports teams. City sponsorship policies do not apply to teams and leagues that often solicit their own sponsorship and enter into private agreements. However, written approval must be obtained from the City for any public display within City facilities of private sponsorships (e.g. banners, flags, signs), with the exception of team uniforms. Private displays will be

temporary.

- Concessionaires. Private Concessionaires are permitted to obtain sponsorships as they relate to their operation. However, any marketing materials (e.g. banners, signs, etc.) displayed outside of the physical boundary of the Concession site but within a park must be approved by the City and meet city sign code (18A).
- Private programs, projects and events. According to LMC 08.76.150 use of park facilities for financial gain, to include fundraising or display of sponsorship material, is only allowed through a concession contract or special use permit. City will be reimbursed when private use of City facilities is for financial gain.

Guidelines for accepting sponsorships

The City welcomes sponsorships and naming opportunities as an opportunity to enhance our services as long as the sponsorships and naming proposals are: consistent with City-wide policies and regulations, respects the physical beauty of public spaces and reaffirms the City's mission, core values and services. When evaluating proposals for sponsorship or naming, the following important questions will be considered to ensure they meet the City's criteria and don't pose a conflict of interest:

- Are the organizations products, services, and marketing goals compatible with the City's mission, values, policies, or programs?
- Are the organizations products and services compatible with the City codes and ordinances?
- Does the proposed sponsorship enhance current priorities, programs, and core services of the City?
- Do the conditions of the sponsorship (especially in terms of marketing benefits and temporary advertising) compromise the design standards, visual integrity of our parks and recreation facilities or the experience of users?
- Does the sponsorship help make the program more accessible to low-income residents.
- Does the sponsorship commit the City to additional operating and maintenance responsibilities and costs?
- Are the tangible and in-tangible benefits balanced for both the sponsor and the City and consistent with the vision and mission?
- Would the sponsorship create a conflict of interest for the City?
- What is the organizations past record on community involvement with City projects and agencies?
- Does the organization cause harm or negatively impact the City's reputation or image?

Benefits and Recognition Guidelines for Sponsors

Marketing benefits are negotiated and detailed in each specific sponsorship or naming agreement. A variety of sponsorship levels, with appropriate benefits associated with each level could include: Logo on banners, street signs, brochures, flyers, posters, in Connections Magazine, or posts on City Website, City face book page and other social media options.

Recognition could also be on various products such as t- shirts, gift bags and event memorabilia. Other benefits may include event registrations, vendor space or announcements during an event. Per LMC 01.20.000 - City Logo and Seal, a sponsor must have City approval to use the City's logo or seal for advertising or promotional purposes.

Sponsorship Process and Procedures

Sponsorships are arranged primarily through two processes:

- a) Self-initiated by the potential sponsor or
- b) Initiated by the City through a formal or informal Request for Sponsors (RFS) process.

Interested sponsor contacts the City to discuss a potential sponsorship or the City approaches a sponsor to discuss a sponsorship opportunity. Staff is assigned by the City manager or designee.

- a) Meeting takes place with sponsors and assigned staff.
- b) Terms of the sponsorship are verbally agreed upon.
- c) Sponsorship Agreement is drafted.
- d) Sponsorship Agreement draft is evaluated by City staff and reviewed against policies.
- e) Sponsorship is approved by City Manager.
- f) Original copies of the agreement are signed by the City and the sponsor.
- g) Sponsor is invoiced.
- h) Appropriate documentation is submitted to Finance Department for annual reporting.

At times, the City will issue Requests for Sponsorships (RFS) through various media, such as direct mail, website, or publications. A pre-application meeting may be scheduled. Depending on the nature of the opportunity, the City may select one or more interested sponsors who meet the policy requirements set forth with a sponsorship opportunity.

Terms of Agreement

The City will use current market research data, market rates, or other criteria to calculate the value for each tangible and intangible asset offered by the City to the sponsor. Costs related to the sponsorship incurred by the City (maintenance, staffing, materials) will be considered when developing sponsorship benefit package.

Determining sponsorship costs and values will be a mixture of a "value-based" system (e.g. based upon the value of the tangible and intangible marketing and brand benefits to the sponsor) and a "cost-based" system, where the goal is to recover direct and indirect costs of an event, program, project, or site along with ongoing maintenance and operations.

Agreements will include the following at a minimum:

- Clear statement of how the City is improving or sustaining services through this funding and how the sponsorship supports the mission and vision of the City.
- The financial value, benefits associated, costs of the sponsorship, including any exclusivity or other hierarchy of benefits.
- Type and time limit for sponsorship.
- Clear statement of the City's and the sponsor's responsibilities and roles.
- Lifecycle and replacement expectations for equipment or spaces.
- Specific plan for marketing and branding opportunities-- display, type, location, size, design, content and duration.
- Starting and ending date of event.
- Timeline for written notice of cancellation of event.
- Hold harmless and liability release statement developed and approved by risk management and legal department
- Statements noting:
 - The City reserves the right to refuse any advertisement or sponsorship from an organization, business, agency, or individual based on the guidelines set forth in this policy.
 - The City does not support or endorse any political party or individual candidate's agenda or viewpoint and/or endorse or promote any religious group or viewpoint.
 - The City reserves the right to revise the size or placement of an advertisement without notice. Any camera or digital ready advertisement submitted that does not conform to a publication's mechanical requirements may be enlarged, reduced, and floated at the discretion of the City representative or designate.
 - Authorizing the City to use the names, portraits, and/or pictures of living or deceased persons; any copyright or trademarked materials; and any testimonials, as contained in the advertisement submitted for the City to use; and that such advertisement is neither libelous or otherwise defamatory, an invasion of privacy or unlawful with respect to the third party.
 - Any drawings, artwork, and copy submitted for reproduction are accepted by the City at the risk of the sponsor or their agents. Correction of errors shall be made at the sole discretion of the City. No allowance shall be granted for the errors that do not materially affect the value of an advertisement.
 - No advertisements shall be placed without a signed sponsorship agreement.

The City will be transparent if there appears to be any conflicts of interests among sponsors.

The City may reject sponsorships based on City policy or if the sponsorship opportunities have been fulfilled. Written notification shall be provided to the applicant, together with the reasons for refusal. Appeals will be made to the City Manager whose decision is final.

Definitions

Appeal. Process used to ensure fair and equitable decisions are made regarding a denial of a City sponsorship opportunity.

Approval. Process used to ensure the sponsorship opportunity is in the best interest of the citizens of the Lakewood.

City. Refers to the City of Lakewood, a Washington municipal corporation.

Events. Events are one-time public activities organized by the City and held on City property that generally last less than a week.

Gifts: A gift is a freely given donation of goods, cash or real property to the City for public purposes. Gifts may be designed for a specific purpose or may be general in nature. Recognition for donors or as a memorial is determined by the City. Guidelines for naming or renaming are detailed in Resolution No. 1997-2

Marketing. Opportunities given to the sponsor to visibly brand their products, signage, name and logo on City property or materials. Details are specific to each sponsor and are outlined in the Sponsorship Agreement.

Naming. Assigning a name to a City park, natural area, recreational facility or other city facility or portion thereof. Refer to resolution No.1997-2 for details.

Permanent. Intended to exist or function for an indefinite period without essential change or regard to unforeseeable conditions. Standard lifecycle periods should be defined in the sponsorship or naming agreement.

Programs. Programs can be one-time or ongoing organized public activities led by the City and generally involve staff supervision and resources.

Projects. Projects are one-time efforts that vary in length and time and often create a product as the end result.

Public Facilities. Public facilities include streets, roads, highways, sidewalks, or any building, structure, or land area managed or owned by the City.

Renaming. Changing the name of a currently established park, natural area or city owned or managed facility to another name of a person, event or organization. There shall be a lapse of 36 months between the date of the death of a person(s) or of the event commemorated for the renaming of an entire park, natural area or City facility. There shall be a lapse of 12 months between the date of the death of a person(s) or of an event commemorated for the renaming of a portion of a park, natural area or City facility (playground, picnic shelter, meeting room, garden, etc.).

Sign. Any temporary or permanent structure, device, letter, figure, character, poster, picture, logo, trademark or reading matter which is used or designed to announce, declare, demonstrate, display, direct or otherwise identify, advertise or attract the attention of the public. Refer to LMC 18A for details.

Sites. Sites are specific places varying in scale from individual features or larger areas (e.g. baseball fields, soccer fields, dog parks, trails, picnic areas) within a public facility.

Sponsor. A third party entity that enters into a temporary sponsorship agreement with the City.

Sponsorship. Financial or in-kind support from a third party entity for a specific event, project, program, public facility or site in exchange for marketing potential associated with the City. Sponsorships may include one or more of the city's events, projects, programs, public facilities or sites. Typically a temporary relationship.

Sponsorship Agreement. A mutual, contractual agreement that outlines the business plan for the exchange of marketing and branding benefits to the City and a third party for a specific period of time.

Temporary: lasting for only a limited, specified period of time. Not permanent.

Sample of Sponsorship Levels and Benefits

Sponsorships are negotiated and tailored to the particular program, event, project, and site. A hierarchy of benefits is associated with levels of sponsorship, providing branding visibility and exclusivity with the higher levels of support. Sponsorship may involve several City departments and agencies and require wider approval. The following provides various hierarchy levels and illustrates the types of benefits that can be provided to a sponsor.

Presenting or Title Sponsor

Acknowledgment as the “Presenting or Title Sponsor” on all marketing materials (posters, advertisements, triathlon swim caps, Farmers Market t-shirts and swag bags, street banners) Logo appears bigger than all other logos on marketing materials. Free booth space at event or complimentary tickets to event. Logo/name on event signage, in Connections Magazine, on City web-site, Facebook and other social media exposure, Sponsors present at press conference announcing the event

Platinum Sponsor

Acknowledgment as the “Platinum Sponsor” on marketing materials, free booth space at event, Complimentary tickets to event, logo on event signage, in Connections Magazine, City Web-Site, Facebook and other social media exposure

Gold Sponsor

Acknowledgment as the “Gold Sponsor” on marketing materials, complimentary tickets to event, Logo/name on signage, in Connections Magazine, City Web-Site, Facebook and other social media exposure, free booth space at event.

Silver Sponsor

Acknowledgment as the “Silver Sponsor” on marketing materials, complimentary tickets to event, Logo/name on signage, in Connections Magazine, City Web-Site, Facebook and other social media exposure, free booth space at event.

Bronze Sponsor

Acknowledgment as the “Bronze Sponsor” on marketing materials, complimentary tickets to event, Logo/name on signage, in Connections Magazine, City Web-Site, Facebook and other social media exposure, free booth space at event.

Examples of Sponsorship Benefits





3'x8' BANNER



Naming Recommendations to update Resolution 1997-2

In 1997, the City Council passed Resolution 1997-2 which details broad policies and procedures for naming and renaming parks and facilities. While reviewing the Sponsorship Policy, the PRAB proposed updating and enhancing the policy to add details and implement a more thorough process for naming. Updates can make the policy more relevant and help the City be pro-active by preventing naming issues that have presented themselves in other cities, from occurring in the City of Lakewood.

Summary

The act of naming is significant and meaningful. A name can invoke powerful emotions, create images and help to recall history. The naming of a park, facility or natural area is intended to be a permanent act, and therefore should be approached in a thoughtful manner. The past, present and future history of the land or community member should be considered. A consistent approach to naming major assets of the city should be followed. Policies for naming and re-naming should ensure that:

- a) It is in the best interest of the city and provides a worthy and enduring legacy for the city.
- b) The name reflects the significance of a feature and the community it serves.
- c) The name is appropriate to the location and remains relevant as the community grows and changes.

Consideration of naming requests could fall within four broad categories.

Historic Events, People, and Places

The history of a major event, place or person may play an important role in naming or renaming of a park, natural area, or public facility. This history may include its founders, other historical figures, Native American heritage, local landmarks, prominent geographical locations, and natural features. The relationship of historic events should be researched and consideration given to possible impacts to the specific people or the community.

When a park and/or facility is associated with or located near events, people, and places of historic, cultural or social significance; consideration will be given to naming that park, facility, etc., after such events, people, and places. In consideration of such proposals, the relationship of the event, person or place to that being named must be demonstrated through research and documentation, including consideration of impacts on disadvantaged communities.

Outstanding Individuals

The City has benefited from the contributions made by many outstanding individuals. This category acknowledges the sustained contribution that has been made by such individuals towards the incorporation, development and management of the City. Suggestions:

- Naming of something for an outstanding individual is allowed posthumously (at least 36 months since the date of passing - the current policy states one year). The person's significance and good reputation must be generally accepted in the City,

State and/or National history. When considering the naming of a park, opens space, facility, etc., consideration will be given when:

- The person was exceptionally dedicated or demonstrated excellence in service in ways that made a significant contribution to the land, community, park, or city department.
- The person risked his or her life to save or protect others; or
- The person demonstrated commitment to equity, inclusion and justice.

Major Gifts

If the City benefits from the generosity of residents, businesses and foundations, the significance of the donation may warrant consideration for requests from either the donor or another party to acknowledge such a gift by naming. (See criteria in Resolution 1997-2)

Naming for Donations

A significant donation made to the City that adds considerable value to the City of Lakewood may be recognized through naming. As a guideline, the threshold for considering the naming of an asset will include one or more of the following:

- Land for the majority of the park was deeded to the City by the donor.
- Contribution of a minimum of 60% of the capital construction costs associated with developing the park/facility.
- Provision of an endowment for the continued maintenance, operation and/or programming of the asset. Number of years will be based on the lifecycle of the asset.

Donors seeking to name an asset associated with major donations in honor of an individual must follow the principles and process that apply to naming a park for an outstanding person. Exceptions will be considered by the ad hoc committee or designated Citizens Advisory Board.

Renaming

The renaming of parks, facilities, natural areas, etc., is allowed but discouraged. Name changes will be subject to a critical review that includes consideration of the original justification for the current name, the value of prior contributors, and the rationale for changing the name. Renaming should be considered for permanent features and not on a temporary basis. The renaming process would follow all other steps in the Naming process.

Naming Application Process

Any group, person, or organization may submit an application to name or re-name a public park, facility, natural area or other city asset. The application should be submitted to the City Manager or designee. Applications should contain the following information:

1. Name of applicant
2. Proposed name for asset
3. Background/support for proposed name
4. Demonstrated community support for proposed name
5. Identification of interested/impacted stakeholders
6. Map showing location

7. If proposing to name an asset after an outstanding person, documentation of that person's community or financial contribution to the City, State or Nation's history
8. If proposing to re-name a facility, the application should also include background information on the current name and the rationale for requesting a new name.

Naming Approval Process

When application is received, the City Manager will assign staff and the relevant committee(s) will facilitate the review process. The topic will be reviewed at a public meeting to gather information and to take public comment; the purpose of which is to represent the broad range of demographics and interests of city residents. All application criteria will be considered.

Once the assigned committee has identified a preferred name or made a decision regarding the application, the recommendation will go to City Council for review. The City Council may accept or reject any proposal.

The PRAB also recommended adding the following criteria to Section B of Resolution 1997-2:

- Engender a strong, positive image.
- Have broad public support of residents throughout the community (not just neighbors surrounding the facility).
- Avoid undue commercialization of the park and/or recreational facility.

The PRAB recommended adding and changing Section C of Resolution 1997-2 to include:

- Prior to going to City Council for approval, the proposed naming information should be reviewed by an ad hoc review committee or established City Board, who will consider names based on the criteria outlined in Section C and with consideration of public comment.
- There shall be a lapse of 36 months between the date of the death of a person(s) or of the event commemorated for the renaming of an entire park, natural area or City facility. There shall be a lapse of 12 months between the date of the death of a person(s) or of an event commemorated for the renaming of a portion of a park, natural area or City facility (playground, picnic shelter, meeting room, garden, etc.).

RESOLUTION NO. 1997-2

A RESOLUTION of the City Council of the City of Lakewood, Washington, relating to parks and public facilities, creating a policy and procedure for naming/renaming City parks and facilities

WHEREAS, the City Council may have occasions to name or rename City parks and other City facilities; and,

WHEREAS, it is appropriate to establish criteria and procedures for the official naming/renaming of City parks and other facilities.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKEWOOD, WASHINGTON HEREBY RESOLVES as follows:

Section 1.

- A. The naming/renaming of City Parks and other City facilities shall only be in accordance with the procedures and criteria set forth below. Once adopted, name changes should occur on an exceptional basis only.
- B. The following criteria shall be considered:
 - 1. Neighborhood or geographical identification;
 - 2. Natural or geological features;
 - 3. Historical or cultural significance;
 - 4. The individual or entity who has donated substantial monies or land or has been otherwise instrumental in the acquisition of the property;
 - 5. The articulated preference of residents of the neighborhood surrounding the public facility;
 - 6. Facilities shall not be named for living persons; however, exceptions may be considered when a significant contribution of land or money is made and the donor stipulates naming the facility as a condition of the donation or when an unusually outstanding public service would so justify.

C. The following procedures shall be followed for naming/renaming of City parks and other City facilities:

1. If the City Council determines that a City Park or other City facility should be named or renamed, the City shall solicit suggestions for names from private organizations and individuals. All suggestions, whether solicited or independently offered, shall be acknowledged and recorded by the City.
2. Following a review of recommendations, suggestions and public comments, the City Council shall determine the name for City parks and other City facilities.
3. There shall be a lapse of at least twelve (12) months between the date of the death of the person(s) or of the event commemorated and the final naming or renaming of the City park or City facility.

Section 2. That this Resolution shall be in full force and effect upon passage and signatures hereon.

PASSED by the City Council this 21st day of January, 1997

CITY OF LAKEWOOD

Bill Harrison
Bill Harrison, Mayor

Attest:

Alice M. Bush
Alice M. Bush, CMC, City Clerk

Approved as to Form:

Daniel B. Heid
Daniel B. Heid, City Attorney



To: Mayor and City Councilmembers

From: David Bugher, Assistant City Manager, Development Services

Through: John J. Caulfield, City Manager *John J. Caulfield*

Date: April 25, 2016 (Study Session)

Subject: Sound Transit Presentations on the Sounder Yard and "ST3"

Representatives from Sound Transit will address the Lakewood City Council on two topics.

Sound Transit proposes constructing a new, approximately 40,000 square-foot railroad storage facility on the Sounder Rail Yard site between Steilacoom Boulevard SW and 100th Street SW. The single-story building would contain maintenance bays, material storage areas, offices and facilities for employees. Supporting facilities such as roadway, site lighting, drainage facilities, and required utility infrastructure are included in the project. A SEPA Checklist and Determination of Nonsignificance were prepared by Sound Transit acting as Lead Agency. City staff provided comments. City concerns were land use, adverse noise impacts, and potential impacts to traffic on 100th Street SW.

The second topic is Sound Transit 3 (ST3). ST3 is a proposed ballot measure that voters will consider in November 2016. If approved, ST3 would construct \$50 billion worth of light rail projects funded by a combination on new taxes and grants. Project timeline is 25 years.



Sounder Yard and Shops Project Briefing

Lakewood City Council

April 25, 2016

 **SOUNDTRANSIT**

022

Sounder commuter rail corridors

Sound Transit operates Sounder commuter rail service along the following corridors:

Tacoma-to-Seattle (SEP 2000)

- 10 roundtrips
- 11th roundtrip (SEP 2016)
- 12th & 13th roundtrips (SEP 2017)
- Amtrak mid-day storage

Everett-to-Seattle (DEC 2003)

- 4 roundtrips
- Everett layover area

Tacoma-to-Lakewood (OCT 2012)

- 6 roundtrips
- Lakewood layover area



Programmatic Requirements

- Close proximity and access to mainline railroad right of way
- Project site that could accommodate the Sounder fleet and its facilities with modest growth
- Affordability



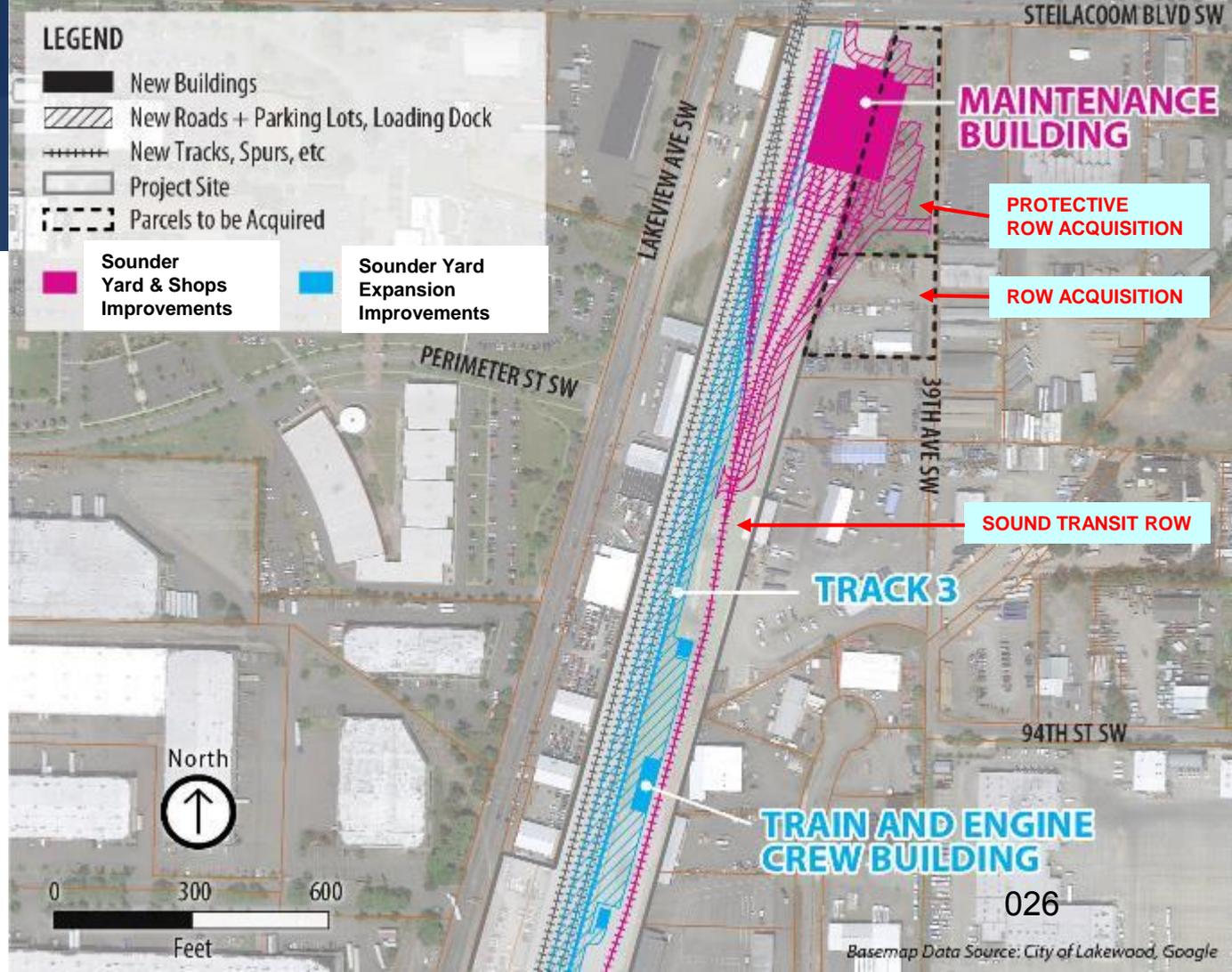
Maintenance



- Sounder fleet includes 81 vehicles
- The maintenance facility will include six bays
 - 3 bays for cabs and coaches
 - 2 bays for locomotives
 - 1 bay to include a drop table

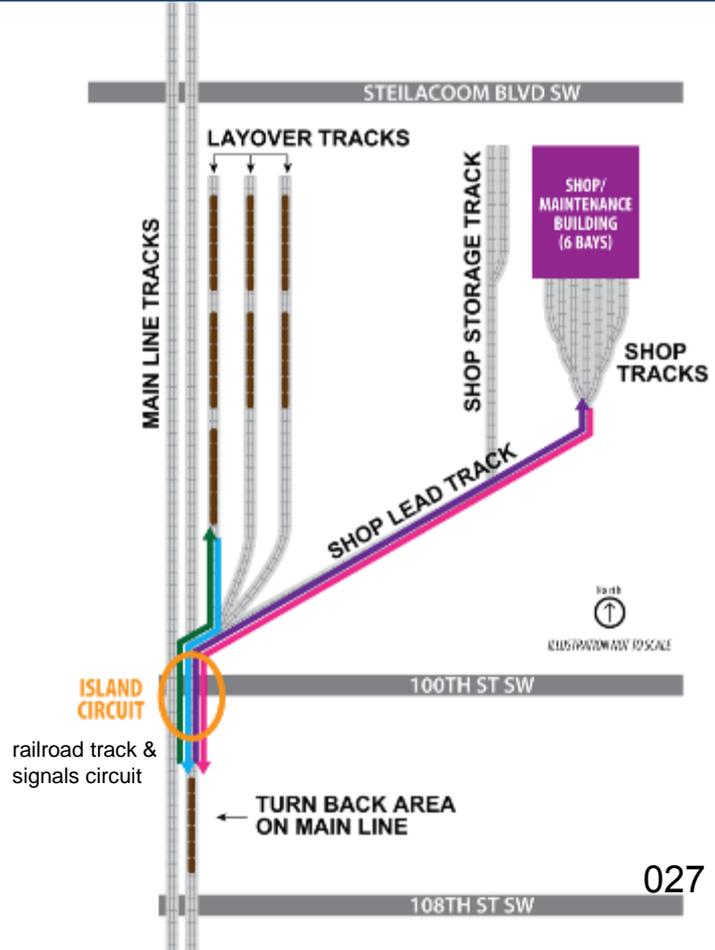
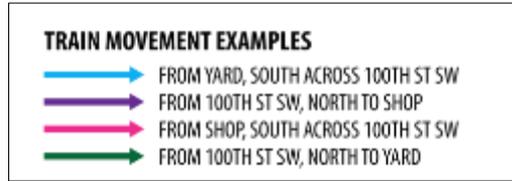
Lakewood Project Site

- Property owned by Sound Transit
- Compatible to Land Use Zoning in area
- Cost Effective
- Sounder Yard Expansion begins construction in 2016



Sounder Yard and Shops Maintenance Operations

- Seven train sets to be stored at the facility.
- Night time maintenance crews to work between 8pm to 4am
- ST anticipates a maximum of 24 nighttime crossings per week, with a very conservative assumption of 12 per night, for purposes for environmental analyses, for maintenance operations on 100th Street SW



Community Outreach for Yard and Shops

- Timeline of ST community outreach efforts
 - 4/29/2013 Lakewood City Council: Sounder Projects Update
 - 6/24/2013 Lakewood City Council: Sounder Yard and Shops Project Update
 - SEP 2013 Project information outreach flyers were hand delivered to residences and businesses along the project area
 - DEC 2015 Mailed updated project information flyers to area businesses and residences
 - 3/25/2015 ST mailed notification letters that the SEPA Environmental Checklist was available for public comment. ST mailed to property owners and businesses within a ½ mile radius of the project area.
 - 3/28/2016 ST held a public open house meeting

Environmental Review for Yard and Shops

- FTA issued NEPA approval in December 2015 for protective acquisition of the private parcel and its acquisition is exempt under SEPA
- FTA issued NEPA approval in January 2016 for the Sounder Yard and Shops Facility Project
- SEPA was issued on 3/25/16. The public comment period ended on 4/8/16

Environmental Assessment

Noise assessment

- Moderate noise impacts to four single family homes and 12 apartment units
- ST will mitigate the noise impacts that remain after construction.
- ST mitigation options may include:
 - Residential sound insulation will be evaluated for the residences
 - ST to continue to evaluate ways to optimize train movements for maintenance operations to further reduce the number of night time crossings and noise impacts.

Traffic assessment

- No significant traffic impacts due to the additional employee and visitor vehicles to the facility or train crossings over 100th Street SW
 - alternative east-west vehicle routes
 - blockages due to switching activity would occur during lowest traffic volume periods
- ST to coordinate with Pierce Transit during the design and construction phases of project.

Next steps

- Project staff scheduled to seek ST Board of Directors to select the project to be built at the 5/12/16 Capital Committee meeting and 5/26/16 Board meeting.
- Project staff to seek ST Board of Directors approval in Summer 2016 to authorize design consultant's contract amendment to begin preliminary engineering





A low-angle photograph of a white and blue Sound Transit train at a station platform. The train is moving from left to right. The platform has a glass and metal roof structure. The train's windows are dark, and the blue stripe on the side is prominent. The text "Draft ST3 Plan" is overlaid in white on a dark grey horizontal band.

Draft ST3 Plan

Lakewood City Council
April 25, 2016

 **SOUNDTRANSIT**

Mission



UW & Capitol Hill stations now open!



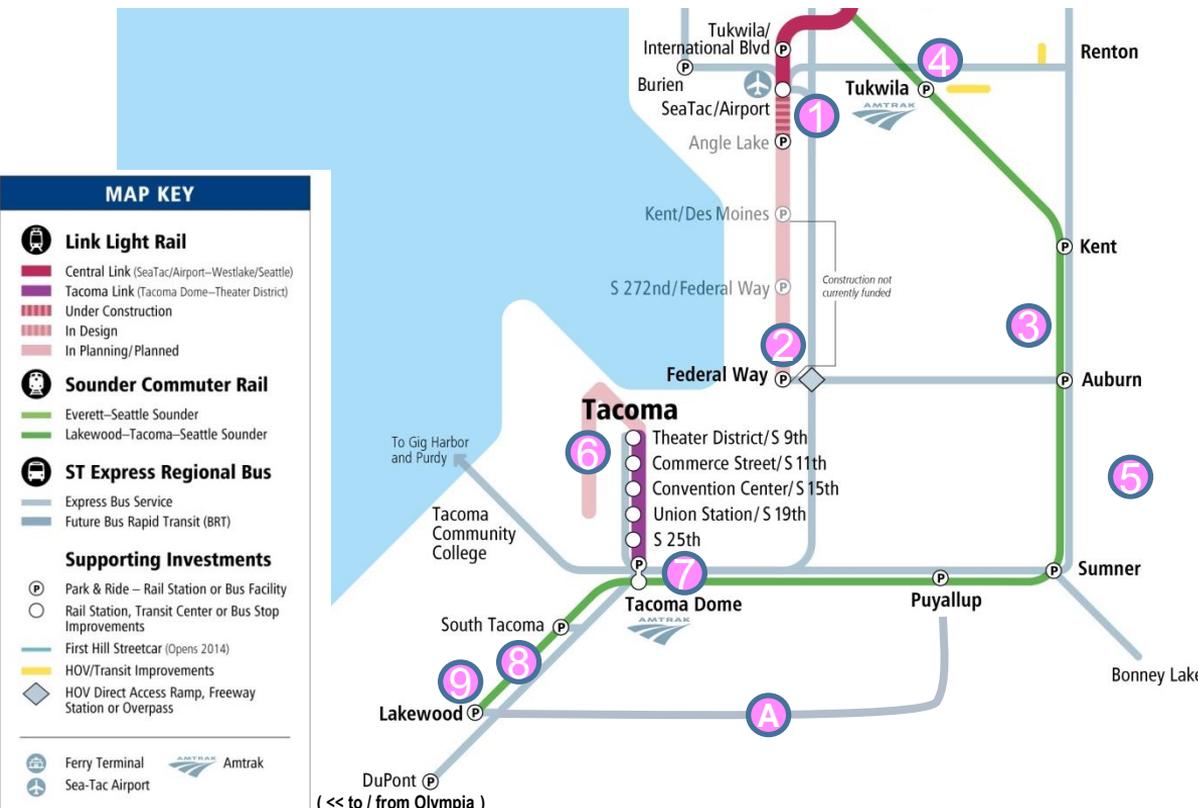
\$200 million

under budget

6 months

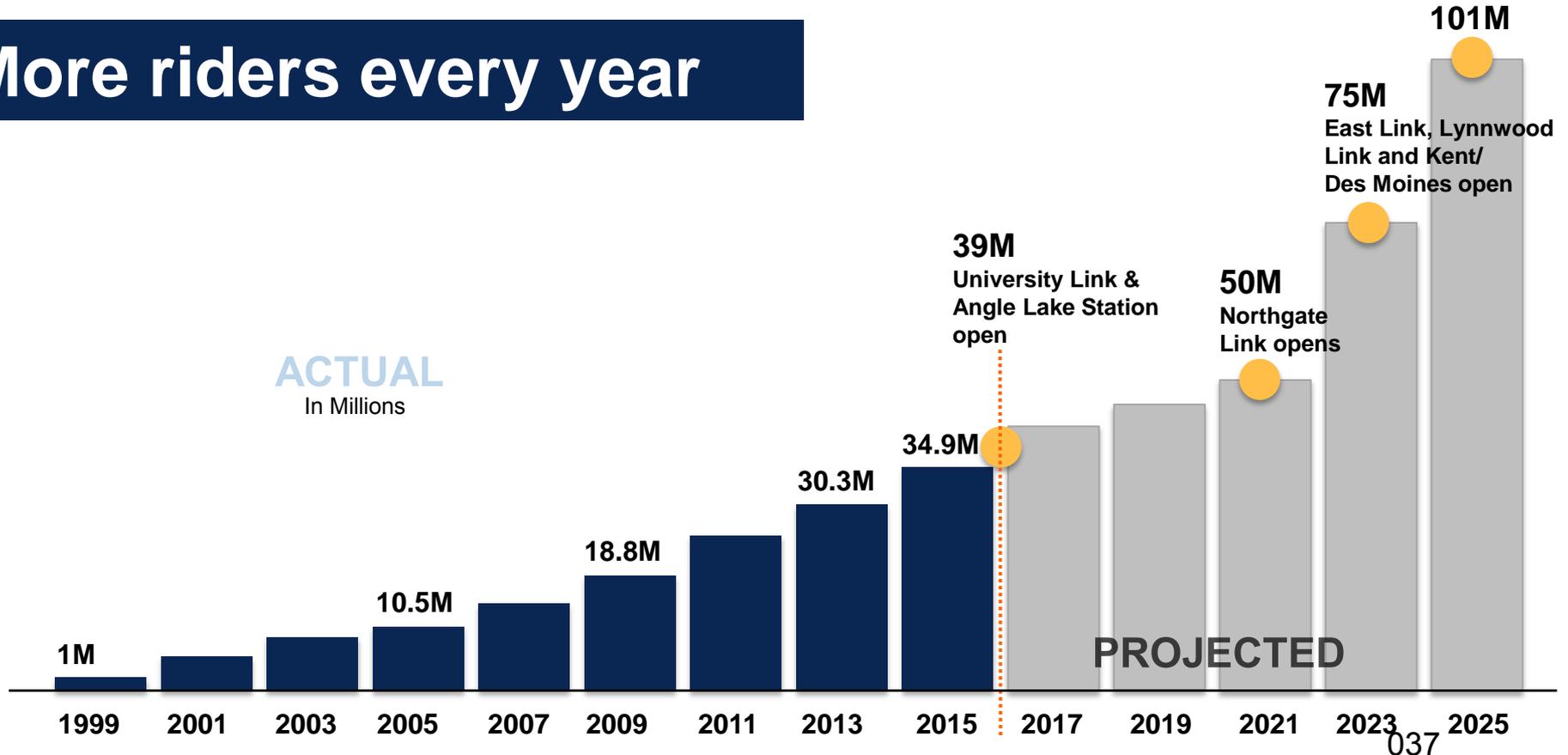
ahead of schedule

ST2 Projects in S. King & Pierce Counties



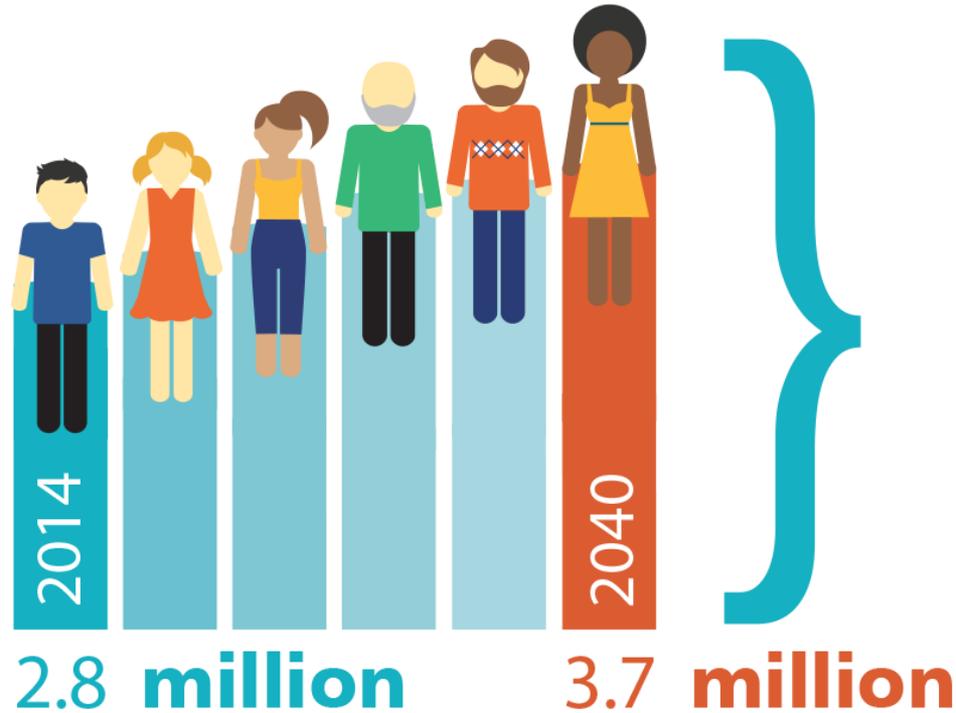
- 1 **South 200th Link Extension** - under construction, opening 2016
- 2 **Federal Way Link Extension** - planning to Federal Way, opening to Kent/Des Moines 2023
- 3 **Sounder service expansion** - 4 new roundtrips; one already added
- 4 **Tukwila Sounder station improvements**
- 5 **Sumner, Puyallup, Kent, Auburn Station Access Improvements** - in planning
- 6 **Tacoma Link Expansion** - in planning
- 7 **Tacoma Trestle** - in design
- 8 **Lakewood Sounder layover & yard expansion** - in design
- 9 **Lakewood Sounder Extension**
- A **ST Express connector** - in service 2016

More riders every year



Source: Sound Transit ridership reports, service implementation plan and financial plan.

More people calling our region home



Source: Puget Sound Regional Council

ST3 - Planning for the future

WE ARE HERE

Long Range
Plan Update
December 2014

Seek revenue
authority from
Legislature
January 2015

System Planning
(Develop ballot measure)
January 2015-mid 2016

ST3 ballot
measure
November 2016



ST3 Draft Plan



Light Rail

- 112-mile regional system
- 35 new stations
- Connecting Everett, Tacoma, Redmond & Issaquah, Ballard & West Seattle
- Daily ridership: 470,000-580,000 by 2040

Sounder south commuter rail

- Expansion of service and capacity

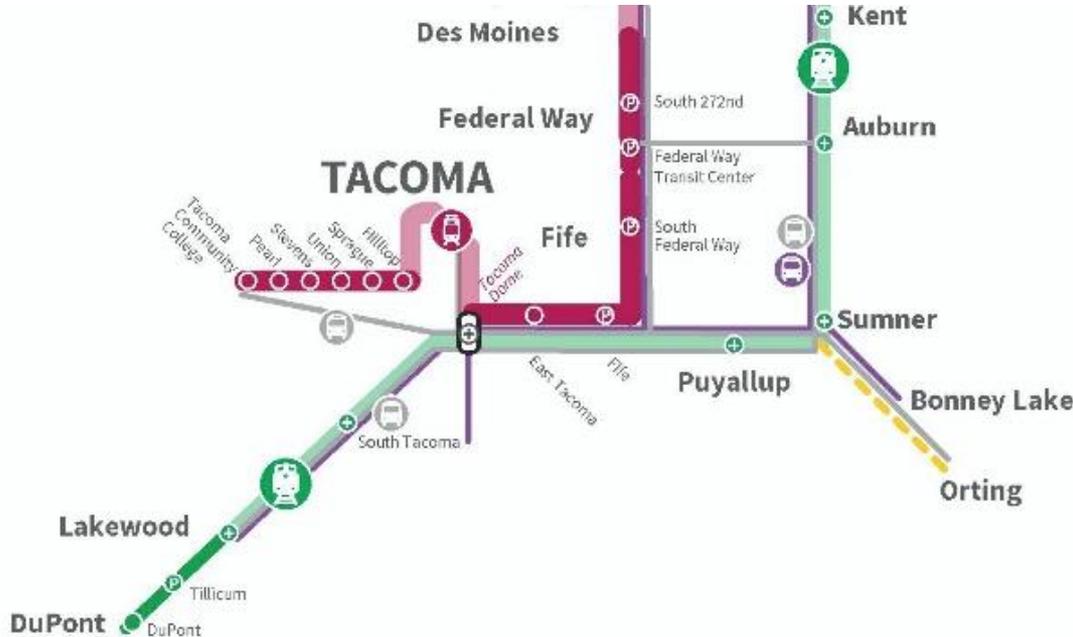
ST Express bus

- BRT system expansion
- Additional service

Access to transit

- Improvements across modes for existing and planned stations

Pierce County Highlights



- Light rail to Federal Way (2028) and Tacoma (2033)
- Tacoma Link extension towards TCC (2041)
- Sounder capital improvements to add service and capacity (2024-2036)
- Sounder extension to DuPont (with station in Tillicum) (2036)
- Capital enhancements to improve bus service in East Pierce (2019-2024)
- Capital contribution toward Pierce Transit BRT on Pacific Ave/SR 7 (current Route 1) (2019-2024)
- Bus on shoulder : I-5, SR 167 (2019-2024)
- Access improvement to light rail and Sounder Stations (2019-2024)

Draft Plan: Programs & future investment studies

Studies

System Access Program

Transit Oriented Development Program

Innovation and Technology Program

HCT Environmental Study: Bothell to Bellevue via Kirkland

HCT Study: Northern Lake Washington

HCT Study: Light rail extending from West Seattle to Burien and connecting to light rail spine

HCT Study: Connections from Everett to Everett Community College

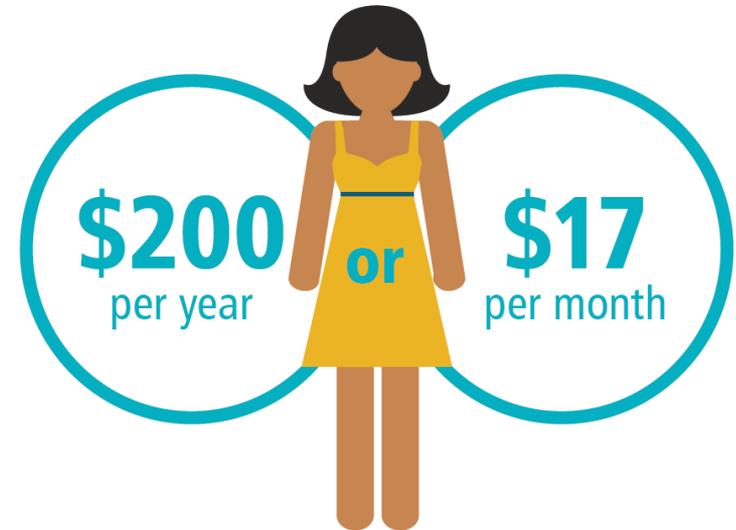
HCT Study: Commuter rail to Orting



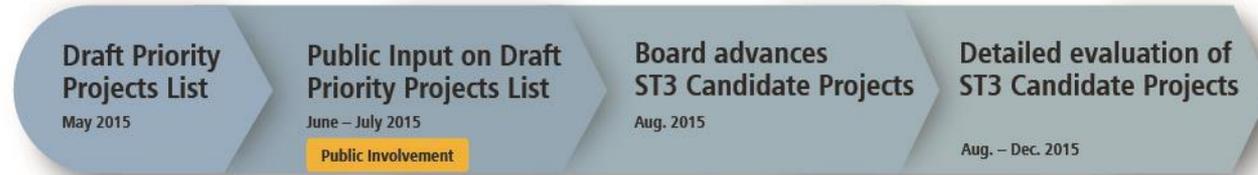
Draft Plan: Funding

Revenue source <i>in billions, YOY</i>	2017-2041
Sales tax	16.8
License tabs	6.9
Property tax	3.9
Total taxes*	27.6
Other revenue	22.5
Total estimated sources of funds	\$50.1B

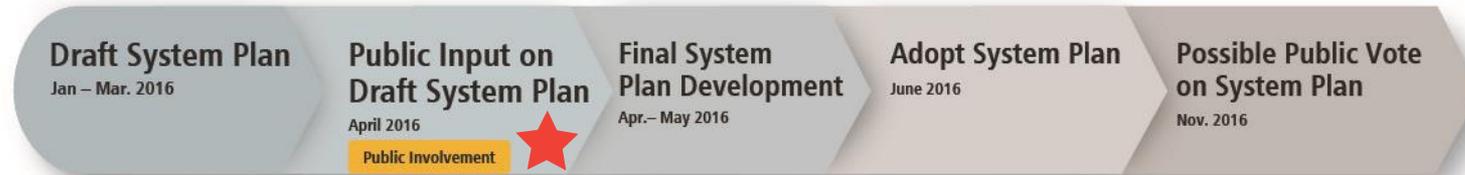
**Current forecast: 0.5% sales & use tax, 0.8% MVET & property tax of 25 cents per \$1,000 of assessed valuation*



2015



2016



We want to hear from you!

- **March 29-April 29:**

- Online survey at soundtransit3.org
- Public and stakeholder outreach

April 19* Ballard High School – 5:30 pm

April 21 Evergreen State College – Tacoma - 5:30 pm

April 25 Everett Station - 5:30 pm

April 26* West Seattle High School - 5:30 pm

April 27* Old Redmond School House - 5:30 pm

April 28* Todd Beamer High School – Federal Way - 5:30 pm

April 28* Union Station, Seattle – 11:30 am

**Coordination with King County Metro's LRP public outreach*

- **June: Adoption of Final System Plan**
- **November: Ballot measure for voter consideration**

The image features a close-up, low-angle shot of a white and blue Sound Transit train. The train's body is white with large, dark rectangular windows. Below the windows, there are decorative wavy bands in shades of light blue and teal. The bottom portion of the image shows a blue section of the train with more windows and the word "SOUND" in large white letters. A semi-transparent dark grey banner is overlaid across the middle of the image, containing the Sound Transit logo (a stylized 'S' and 'T' in a square) and the text "SOUNDTRANSIT" in a bold, sans-serif font, with "RIDE THE WAVE" in a smaller font below it.

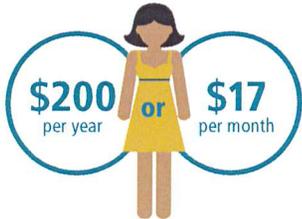
SOUNDTRANSIT
RIDE THE WAVE

PAYING FOR EXPANDED SERVICE

The ST3 Draft Plan proposes \$50 billion in projects, over the next 25 years.

Projects would be paid for by a combination of new revenues, federal grants, bonds, existing Sound Transit taxes, and fares.

The typical adult would pay approximately \$200 per year, or \$17 per month.



NEW REVENUES TO FUND ST3 WOULD INCLUDE:



A sales tax increase of 0.5 percent (\$0.50 on a \$100 purchase)

An 0.8% increase in the Motor Vehicle Excise Tax (MVET) (\$80 annually on a \$10,000 vehicle)



A property tax increase of 25 cents for each \$1,000 of assessed valuation (\$100 annually for a \$400,000 house)

Email soundtransit3@soundtransit.org
 Visit soundtransit3.org
 Questions? Call 206-903-7000



To request accommodations for persons with disabilities or for information in alternative formats, call 1-800-201-4900 / TTY Relay: 711 or email accessibility@soundtransit.org.

Sound Transit plans, builds and operates regional transit systems and services to improve mobility for Central Puget Sound.

Para obtener información acerca de la posible futura extensión del sistema de Sound Transit, llame al 1-800-823-9230 durante horas normales de oficina.

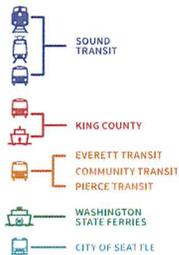
향후의 잠재적 Sound Transit 시스템 확장에 대한 정보는 업무 시간 중에 1-800-823-9230으로 문의해 주십시오.

Если вы хотите получить информацию о потенциальном расширении системы Sound Transit в будущем, позвоните по телефону 1-800-823-9230 в обычные рабочие часы.

Để biết thêm tin tức về khả năng mở rộng hệ thống Sound Transit trong tương lai, xin gọi số 1-800-823-9230 trong giờ làm việc thường lệ.

要瞭解 Sound Transit 系統將來可能擴展的資訊，請在正常的辦公時間致電 1-800-823-9230。

INTEGRATING REGIONAL AND LOCAL SERVICES



Sound Transit is coordinating its service planning with local transit agencies to extend the reach and frequency of transit services throughout the region. Each new rail station in the ST3 draft plan provides bus-rail and BRT transfer facilities to make customer connections easy and convenient.

PROTECTING THE ENVIRONMENT



Regionally, transportation is the largest source of the air pollution that causes global warming. Transit helps lower pollution by providing low carbon transportation alternatives, reducing the number of vehicles on the road and supporting community development that reinforces smart regional land use goals. Transit also strengthens our region's public health by reducing the harmful pollutants that cause serious respiratory illnesses such as asthma.

April 2016



SOUND TRANSIT 3

April 2016

A PLAN TO KEEP OUR REGION MOVING

The Sound Transit 3 Draft Plan is a 25-year plan to expand mass transit in the Puget Sound region. The draft plan builds upon the existing Sound Transit system that is setting ridership records year after year.



Builds 58 miles of light rail, connecting major urban centers from **Everett to Tacoma** and from **Ballard and West Seattle to Redmond and Issaquah**.



Improves access to transit service by building **new parking spaces**, and **more miles of bicycle and pedestrian trails and sidewalks**.



Establishes bus rapid transit (BRT) service on SR 522 from Woodinville to Shoreline, and I-405 all the way from Lynnwood to Burien, with buses every 10 minutes in peak hours.

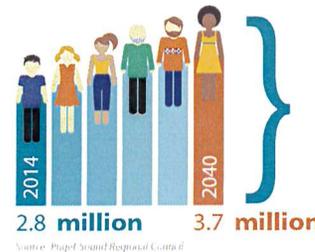


Establishes an early deliverables program to provide **mobility improvements in key corridors** while longer-term projects are planned and constructed.



Extends the **Sounder South line** from Lakewood to DuPont to serve Joint Base Lewis/McChord and **builds additional parking at Sounder North stations**.

1,000 NEW NEIGHBORS EVERY WEEK



Last year, our region added 52,000 people¹ and an estimated 41,000 cars². In the next 25 years our population is estimated to grow by one million people.

With this growth, more people are competing for limited road space, dramatically increasing travel time – and travel headaches. Hours of delay on the central Puget Sound region's freeways increased by 95% between 2010 and 2015³ – that meant people were spending almost twice as much time stuck in traffic.

¹Source: Puget Sound Regional Council
²US Census Data
³APF's 2015 Traffic Congestion Report

Sound Transit 3 will knit the region together with greater mobility in the face of tremendous population and job growth, preparing the region for continued economic growth and a sustainable future.

PROPOSED PROJECTS

Light Rail

- Link Light Rail to Downtown Redmond
- Link Light Rail from Kent-Des Moines to Federal Way
- Link Light Rail from Federal Way to the Tacoma Dome
- Link Light Rail to West Seattle
- Link Light Rail to Everett via Southwest Everett Industrial Center
- Link Light Rail to Ballard
- Link Light Rail from Bellevue to Issaquah
- Tacoma Link Extension to Tacoma Community College
- Infill station at Boeing Access Road (Tukwila)
- Infill station at Graham Street (Seattle)

Bus Rapid Transit (BRT) & Express Bus

- BRT on I-405 and SR 518 from Lynnwood to Burien
- BRT on SR 522 and NE 145th Street
- Pierce County bus capital improvements

Commuter Rail

- Extended Sounder South service from Lakewood to DuPont
- South Sounder Capital Improvements Program

Planning Studies

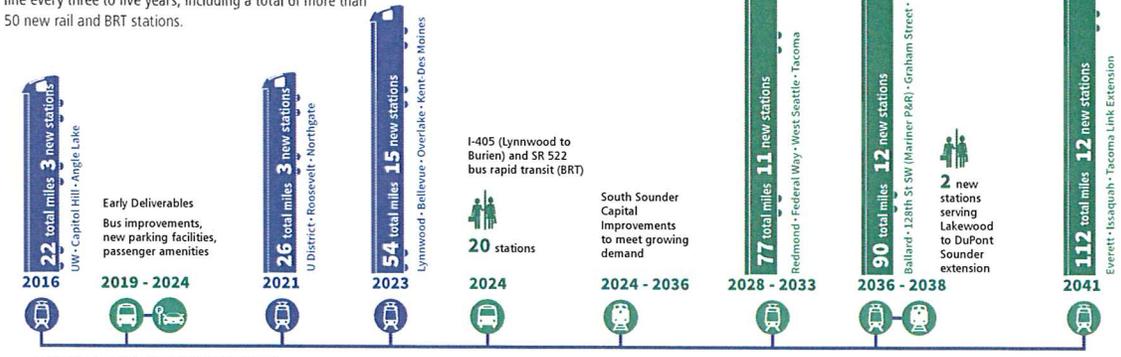
- High-Capacity Transit (HCT) Environmental Study: Bothell to Kirkland to Bellevue
- HCT Study: Everett to Everett College
- HCT Study: Northern Lake Washington
- HCT Study: Light Rail extending from West Seattle to Burien
- HCT Study: Commuter Rail to Orting

Early Deliverables Program

The plan includes an Early Deliverables Program that focuses on improvements to bus speed and reliability in key corridors while longer-term projects are planned and constructed. In addition to early BRT investments, other projects include proposed operation of existing bus routes on the shoulders of I-5, I-405, SR 518 and SR 167; capital investments for improved RapidRide bus service along King County Metro's C and D lines and on Tacoma's Pacific Avenue, and between East Pierce County and the Sumner Sounder Station; and parking expansions at the Edmonds and Mukilteo Sounder stations.

PROJECT DELIVERY TIMELINES

The ST3 Draft Plan outlines a bold and comprehensive series of investments that would be delivered in steady succession over 25 years, with major projects coming on line every three to five years, including a total of more than 50 new rail and BRT stations.



*Note: not all ST3 Draft Plan projects shown on timeline



SOUND TRANSIT 3 DRAFT PLAN PROJECTS BY AREA

North Corridor

Link Light Rail

- Extends the Lynnwood Link extension that is on track for 2023 completion northward from Lynnwood to downtown Everett via I-5, SW Everett Industrial Center, and Evergreen Way, with up to eight (6 plus 2 provisional) new stations. Riders could travel from Everett to downtown Seattle (Westlake Station) in 59 minutes. Trains would run every six minutes in peak commute hours, with more frequent service south of Mariner park-and-ride.
- New light rail stations would serve the areas of West Alderwood Mall, Ash Way, Mariner, SR 99 (provisional), Southwest Everett Industrial Center, Evergreen, Northern Evergreen (provisional), and the area of the existing Everett Station, with parking investments at Mariner and Everett Stations.
- Funds a study of a potential future extension of light rail from downtown Everett to Everett Community College.

Sounder North Commuter Rail

- Constructs new parking in Edmonds and Mukilteo as early deliverables.

East Corridor

Link Light Rail

- Extends the East Link light rail line that is on track for 2023 completion, from Redmond's Overlake area to a new station with parking serving Southeast Redmond, continuing to downtown Redmond. Riders could travel from Seattle to downtown Redmond in 42 minutes. Trains would run every six minutes in peak commute hours.
- Establishes a new Eastside light rail line, reaching eastward from the southern edge of downtown Bellevue — with a connection via East Link to Seattle or Redmond and I-405 BRT — to Eastgate and Issaquah. Up to four new Eastside light rail stations would serve the areas of Richards Road, Eastgate near Bellevue College, Lakemont (provisional station), and Central Issaquah, with a parking facility in Central Issaquah.

Riders could travel from downtown Bellevue to Central Issaquah in 17 minutes. Trains would run every six minutes in peak commute hours.

- Funds a study with Kirkland and other partners along the Eastside Rail Corridor between Bothell and Bellevue to complete environmental review for a potential future high-capacity transit line, while providing Kirkland-area residents with expanded near-term transit connections via access to I-405 BRT in Central Kirkland (see BRT section on reverse).

Central Corridor

Link Light Rail

- Extends grade-separated light rail service from downtown Seattle to West Seattle with new stations serving the stadiums, SODO, Delridge, Avalon and Alaska Junction areas. Riders could travel from downtown Seattle (Westlake Station) to the West Seattle Junction in 17 minutes. Trains would run every six minutes in peak commute hours.
- Extends grade-separated light rail to Ballard with a new tunnel through downtown Seattle, with stations in the areas of Midtown, Denny, South Lake Union, Seattle Center, Smith Cove and Interbay. Riders could travel from downtown Seattle (Westlake Station) to Ballard in 12 minutes. Trains would run every six minutes in peak commute hours.
- Adds new stations to the existing Link line at Graham Street and the Boeing Access Road.
- Funds studies of potential future high-capacity transit investments to link West Seattle with Burien, as well as Ballard with UW and Redmond.

South Corridor

Link Light Rail

- Extends grade-separated light rail in South King County from Kent/Des Moines that is on track for 2023 completion to Federal Way, with three stations in Federal Way, including parking structures at South 272nd and South Federal Way and access to the existing Federal Way Transit Center.

Light rail then continues farther south through Pierce County connecting with the major transit hub at the Tacoma Dome, including a new station in East Tacoma and a new station with parking in Fife.

- Riders will be able to travel between the Tacoma Dome and the Federal Way Transit Center in 19 minutes, and from the Federal Way Transit Center to downtown Seattle (Westlake Station) in 49 minutes. Trains would run every six minutes in peak commute hours.
- Further expands the popular Tacoma Link extension to reach Tacoma Community College, with six stations. The project would follow the current Tacoma Link expansion project to MLK Avenue that is on track to start construction in 2018.

Sounder South Commuter Rail

- Analysis and partner coordination prior to the adoption of a final ST3 measure will determine the most effective south corridor capital investments to serve more riders, including potential lengthening platforms for longer trains, and/or potential investments in tandem with BNSF to enable running more trains on an extended schedule.
- Extends Sounder South service from Lakewood to a new station at DuPont, with a station and parking facility at Tillicum, to help serve Joint Base Lewis/McChord.
- Increases parking and/or establishes other accessibility improvements in the south corridor at Tukwila, Kent, Auburn, Sumner, Puyallup, Tacoma, South Tacoma, and Lakewood stations.
- Funds a study to explore future South Sounder connections to Orting.

Bus Service Capital Improvements

- Provides a capital contribution to improve bus speed, reliability and convenience along Pacific Avenue in Tacoma.
- Provides capital improvements to facilitate the efficient flow of new and expanded bus connections between cities in East Pierce County and the Sumner Sounder Station.

East, North and South Corridors

Bus Rapid Transit (BRT)

- Establishes BRT service from Lynnwood to Tukwila International Boulevard light rail station on I-405, and to the Burien Transit Center in new business access/transit (BAT) lanes on SR 518.
- New stations with parking would be built in the areas of Northeast 85th Street in Kirkland and South Renton. Other stations would serve Lynnwood, Canyon Park, UW Bothell, Central Kirkland, Downtown Bellevue, Tukwila International Boulevard Station, and Burien.
- BRT service on SR 522 and Northeast 145th Street would connect riders with the future Link light rail station on I-5 as well as future I-405 BRT service, substantially improving transit options for residents of the Lake Forest Park, Kenmore, Bothell and Woodinville areas. Additional parking would be constructed at Lake Forest Park, Kenmore and Bothell.

- Access by Kirkland residents to the system would be facilitated by a Central Kirkland inline BRT station along I-405 at Northeast 85th street. New bus-only lanes on Northeast 85th Street would provide a connection for riders from I-405 to the Kirkland Transit Center.

Region-wide

ST Express

- Sound Transit's regional bus system, which led the nation in number of Commuter Bus boardings for 2015, will continue to build ridership in key long distance corridors where light rail is planned for the future. The ST3 Draft Plan funds 600,000 annual ST Express hours, beyond BRT hours on the system.

Other Draft Plan Elements

Multi-modal Access

The ST3 Draft Plan enhances Sound Transit's customer access to stations. It includes funding at each station for improved access to the system, tailored to the geography, land use and population and employment density surrounding each rail station. Sound Transit is committed to providing access to the regional transit system by any mode -- non-motorized (bike and walking), transit connections with local partner services, pick-up & drop-off, and parking where appropriate. The plan includes a funding program for these improvements.

Transit-oriented Development and Affordable Housing

Transit does more than move people from place to place. Well-coordinated transit and zoning supports transit-oriented development (TOD), resulting in residential and commercial neighborhoods that are compact, efficient, diverse and walkable. The ST3 Draft Plan targets resources toward coordinated planning with cities and counties to promote development of affordable housing near stations.

Operations and Maintenance Facilities for bus and rail

The new bus and rail lines provided under ST3 will include new maintenance facilities located strategically around the region to ensure efficient system operations. During environmental review prior to final project decisions, Sound Transit will work with cities and counties to determine the most appropriate locations for these essential facilities.

Innovation Fund

The ST3 Draft Plan includes funds to develop new transit technologies to:

- improve rider information and fare payment;
- study impact of connected vehicle and driverless vehicle technologies;
- build partnerships with public and private mobility service providers such as bikeshare, carshare, rideshare, and shuttle services;
- increase data analysis and research to identify and solve barriers to transit use;
- develop transportation demand management strategies to increase system ridership.

Early Deliverables Projects

Project	Delivery Date
Bus Rapid Transit on I-405 and 145th/SR 522	2024
Proposed bus operation-on-shoulder opportunities on I-5, I-405, SR 518, SR 167	2019 – 2024
Metro Rapid Ride lines C and D bus capital improvements	2019 – 2024
Pacific Avenue S (Tacoma) bus capital improvements	2024
Bus capital improvements between Sumner Sounder Station and East Pierce County	2024
North Sounder parking expansion at Edmonds and Mukilteo stations	2019 – 2024
Improved passenger amenities at stations and stops	2024



To: Mayor and City Councilmembers

From: David Bugher, Assistant City Manager, Development Services

Through: John J. Caulfield, City Manager *John J. Caulfield*

Date: April 25, 2016 (Study Session) / May 2, 2016 (Regular Meeting)

Subject: Approval of the Walker Ridge Final Plat

Recommendation: Approve the Walker Ridge Final Plat at the City Council's Regular meeting, May 2, 2016.

Council Review of Final Plats: The City Council shall review final plats in accordance with Chapter 58.17 RCW, and the City's subdivision regulations in effect at the time the preliminary plat application was deemed complete (April 24, 2014).

Council review of a final plat is strictly limited to the questions of whether the final plat is consistent with the findings, conclusions and conditions specified for the preliminary plat.

After the City Council approves the plat, the community development department forwards the original map documents to the County Auditor for filing, who shall, after recording, forward two reproducible copies thereof to the City Engineer and one paper copy to the County Assessor-Treasurer.

Background: The project applicant proposes to subdivide 8.73 acres into 41 single-family lots with lot sizes ranging from 7,500 to 8,968 square feet.

Access would be provided from 100th Street SW via 106th Avenue SW which was until recently an unimproved Pierce County right of way. The new road will extend into the property and loop through the site. The onsite road will be constructed to meet the City of Lakewood standards for a local access street, which includes curb, gutter, sidewalk, illumination, and landscaping. The off-site portion of 106th Avenue SW is located in unincorporated Pierce County and will be constructed to meet Pierce County Road Standards or a higher City standard from the northerly plat boundary to the intersection of 100th Street SW.

Several 20-foot wide private access easements will provide access to Lots 4, 5, 11, 12, 20, 21, 28, and 29. Pedestrian improvements have been made from the development to Lakes High School to provide safe access to the school. Stormwater runoff from the roadways will be conveyed to catch basins and water treatment filters located within the roadway for treatment prior to infiltration. Runoff from rooftops will be infiltrated on the appropriate lot. Runoff from the driveways will be accounted for either in the roadway drainage system or within the on-site lot infiltration system.

Utilities would be provided by:

Sewer:	Pierce County Public Works and Utilities
Water:	Lakewood Water District
Power:	Tacoma Power
Natural Gas:	Puget Sound Energy
Phone/Cable:	Century Link and Comcast

There are several power utility easements which run adjacent to the site which also restrict development.

Analysis: Excepting landscaping (which will be installed when individual houses are constructed and already subject to a performance bond), project improvements have already been installed. The final plat complies with the City's and Pierce County's development regulations, and the Hearing Examiner's decision which is attached to this report.

Neighborhood/Community Interests: In response to the Project's Notice of Application (September/October 2014), the City received eight comment letters from neighboring property owners which expressed general opposition to increased traffic, a single point of access from 100th/106th Avenue SW, and concern for the protection of oak trees and wildlife.

Options: Final plat approval must be made by the legislative body (RCW 58.17.100), is in the nature of a ministerial, non-discretionary process; that is, if the applicant meets the terms of preliminary approval and the plan conforms with state law and local ordinances, final approval must be granted (RCW 58.17.170).

There is no public hearing for a final plat approval.

Financial Impact: Approval of this final plat will create 41 legal single family lots of record that will provide new property tax revenue to the City. Approval of this plat will dedicate new streets, and infrastructure facilities. The dedication of some of the public infrastructure will require the City to conduct operations and maintenance activities on these facilities. The costs of operations and maintenance will be partially off-set by the new property tax revenue.

Based on the 2016 tax levy rates for the City of Lakewood, and assuming a total assessed valuation of \$400,000 per unit, at build-out, the project would generate \$22,058 to the City (about \$538 per unit).

Attachments:

- Preliminary Plat Map
- Hearing Examiner Decision
- Final Plat Map
- Photographs

January 15, 2015

**CITY OF LAKEWOOD, WASHINGTON
HEARING EXAMINER**

DECISION ON PRELIMINARY PLAT APPLICATION AND SEPA APPEAL

SUBJECT: WALKER RIDGE PRELIMINARY PLAT APPLICATION #LU140046
FOR A 41-LOT SUBDIVISION AND CONJOINED SEPA
THRESHOLD DETERMINATION APPEAL

PROJECT INFORMATION:

Location: 10017 & 10023 107th Avenue SW, Lakewood, WA
Tax Parcel Nos.: 021905-1007 and 021905-1012
Comprehensive Plan: Single Family
Zoning District: *Residential Three (R-3)*
Property Size: 8.73 acres
Current Use: Rural density single-family
Applicant: Copper Ridge, LLC
PO Box 73790
Puyallup, WA 98373
Owners: Walker, Jefferson D. & Mary S.
Walker, John & Jefferson

SUMMARY OF APPLICANT'S REQUEST:

Subdivide 8.73 acres into 41 single-family lots ranging from 7,500 to 8,968 square feet in size. Two existing homes and several accessory structures will be demolished. Most of the existing vegetation will be removed for site development with significant trees retained where feasible.

A northerly access is proposed from the plat to 100th Street SW via 106th Avenue SW, a currently unimproved Pierce County right-of-way, with the new road segment extending into the property, looping through the site and constructed to City of Lakewood standards for a local access street. Four 20-foot wide private access easements will serve eight lots located at the plat's corners. Pedestrian access will be provided from the development to Lakes High School adjacent to the south.

PRELIMINARY PLAT AND SEPA APPEAL DECISIONS - 1

Utilities will be provided by:

Sewer: Pierce County Public Works and Utilities
Water: Lakewood Water District
Power: Tacoma Power
Natural Gas: Puget Sound Energy
Phone/Cable: Century Link and Comcast

FINDINGS OF FACT:

Project History:

General Information

1. The property currently is developed with single-family homes in the northeast and southwest corners and several accessory structures in the form of sheds or detached garages. The northern parcel historically has obtained access from the unimproved 106th Avenue SW right-of-way. Two radio towers on the site are presently under lease but will be removed. Tacoma Power utility poles and transmission lines extend north to south along the property's western boundary within a 30-foot easement.

2. The site is relatively flat, with the steepest slope being 10 to 12 percent. The property contains a mixture of upland trees, shrubs, and grasses, most of which will be cleared for site development. Several Oregon white oak trees are present but the site does not constitute a priority Oregon white oak woodlands. There are no wetlands or critical areas. The property is located in an Aquifer Recharge Area, where single-family residential uses are allowed when connected to public sewers.

3. The property is zoned Residential 3 (R3), which allows single-family residential uses at a maximum density of 4.8 units per acre and a minimum lot size of 7,500 square feet. The project proposes a density of 4.7 dwelling units per acre and all lot sizes will be 7,500 square feet or greater. The northern and western property boundaries are coterminous with the City limits. Adjacent unincorporated properties to the north and west lie within the City of Lakewood's Urban Growth Area. Present uses and designations are as follows:

North: MSF/Single-family residential (unincorporated Pierce County/Lakewood UGA)
Northwest: MSF/Tacoma Power Substation (unincorporated Pierce County/Lakewood UGA)
West: MSF/Single-family residential (unincorporated Pierce County/Lakewood UGA)
South: R3/Lakes High School
East: R3/Church of Jesus Christ of Latter Day Saints and Single-Family Residential

Procedural Background

4. Subdivision applications follow the City of Lakewood's Process III procedures, which require provision of a Notice of Application, issuance of a State Environmental Policy Act (SEPA) Threshold Determination with a public comment period, preparation of a recommendation by the Community Development Department staff, and issuance of a final decision by the Hearing Examiner. The

following is a summary of the notice and comment period activity for Walker Ridge :

Notice of Application

The preliminary plat application was filed on March 19, 2014. A Notice of Application was published in The News Tribune on April 24, 2014.

A Notice of Application was mailed to property owners within 300 feet of the proposed preliminary plat, with a comment period of April 22, 2014, to May 6, 2014.

A Notice of Application was distributed to local agencies on May 6, 2014, requesting their comments by May 20, 2014.

The site was posted with a public notice sign on March 4, 2014.

SEPA Review

The City's SEPA Official issued an initial SEPA Mitigated Determination of Non-Significance (MDNS) on September 25, 2014.

The public comment period closed on October 10, 2014. Several public comments were received.

A modification to the SEPA MDNS was issued on October 20, 2014.

Copies of the final Modified MDNS was mailed to all parties of record on October 21, 2014.

The end of the appeal period occurred on October 31, 2014. A timely SEPA appeal was filed by Anita Woodall, an adjacent resident north of the plat property.

Public Hearing

Notice of Public Hearing was published in The News Tribune and mailed to all property owners within 300 feet of the proposed Walker Ridge Subdivision on October 30, 2014. Notice was also posted on the public notice sign located on the property on October 31, 2014.

All noticing was completed 15 to 30 days prior to the public hearing.

The Staff Report was published more than five days prior to the public hearing.

5. In response to the Notice of Application, the City received eight comment letters from neighboring property owners expressing opposition to increased traffic from the plat along the 100th Street SW/106th Avenue SW proposed access route and concern over the protection of oak trees and wildlife.

6. The City requested and received comments from state and local agencies and other City departments. Agency responses were received from West Pierce Fire and Rescue, Lakewood Water District, Tacoma Public Utilities, the Pierce County Public Works and Utilities Sewer and Traffic Divisions, and the Lakewood Public Works Department. Many of these comments formed the basis for the conditions of approval recommended by City staff.

7. A Pierce County Public Works and Utilities Traffic Division comment email dated July 10, 2014, expressed concern whether the existing pavement on 100th Street SW would withstand the anticipated impacts from construction traffic needing to access the property. SEPA Mitigation Condition 2 requires an assessment of the pavement adequacy on 100th Street SW and improvements, if needed, prior to approval of the final plat.

8. The Pierce County Public Works and Utilities Traffic Division also questioned the proposed single access via 106th Avenue SW because of the additional plat traffic that would use 100th Street SW. These concerns were reiterated in a letter dated August 20, 2014, wherein the Traffic Division warned that a permit could be denied for the road improvements needed to access the County road system. The County later required the applicant to request a roadway deviation for construction of the new four-way intersection proposed for 106th Avenue SW and 100th Street SW. In an email dated September 19, 2014, Pierce County communicated its conceptual approval the deviation proposal.

9. When the City issued its original SEPA Mitigated Determination of Non-Significance (MDNS) on September 25, 2014, critical responses from the neighbors living on 100th Street SW expressed opposition to the increased traffic on 100th Street SW to be generated by the project and requested that the City deny access to the plat via 106th Avenue SW. Neighborhood opponents argued that the plat should be required instead to obtain access via 107th Avenue SW to the west.

10. City staff considered these comments but did not require the access to be modified, offering the following explanation:

- (1) "The project traffic impacts are not enough to trigger a requirement for secondary access, per the Trip Generation and Distribution Memorandum from Gibson Traffic Consultants dated February 24, 2014, and revision dated March 13, 2014.
- (2) The Washington State SEPA rules require that SEPA Mitigation Measures be reasonable and capable of being accomplished. In this case, the high cost for relocating the power lines (\$500,000 to \$1,000,000) in 107th Avenue SW did not pass the 'reasonable' test, particularly when there was access available that did not require these improvements be made.
- (3) We are requiring the applicant assess the condition of the pavement on 100th Street SW and, if needed, make necessary improvements to bring the pavement up to current standards."

11. The City received a timely appeal of the SEPA Threshold Determination for the project from Anita Woodall, 10430 100th Street SW, on October 31, 2014. Within the City's SEPA ordinance, LMC 14.2.230 provides as follows:

Notice of appeal, timely filed shall be transmitted by the City Clerk to the Hearing Examiner and the SEPA responsible official. The Hearing Examiner shall determine the date, time, and place of a public hearing to consider the appeal, and shall notify the parties thereof. (Ord. 42 §1 (part), 1996.)

12. Because the procedure specified at LMC 14.2.230 was not followed, the Hearing Examiner did not become aware of the SEPA appeal until encountering a description of it in the staff report a few days before the plat application hearing was set to be held. The Examiner then notified the parties that while the hearing would open as scheduled, it would be continued to a later date in order to fully address the SEPA appeal. Thus the plat hearing formally opened on November 20, 2014, but this initial meeting functioned as a pre-hearing conference. A pre-hearing order was issued on November 24, 2014, and amended on December 8, 2014. The full public hearing on the conjoined Walker Ridge preliminary plat application and SEPA Threshold Determination appeal was held on December 18, 2014. In the interests of efficiency, a single evidential record for both proceedings was created.

Plat Access Issues

13. The basic question raised by the Woodall SEPA appeal and by the agency and neighborhood comments generally is whether the applicant's proposal to create a single plat access north to 100th Street SW via the 106th Avenue SW stub connection provides the best route for circulating vehicle traffic to and from the plat. No access is possible from two of the four sides of the plat property: Lakes High School lies directly to the south and a church and an existing non-connective residential neighborhood are to the east. The only feasible alternative to a northern access is thus to the west. The western option is predictably the preferred alternative of appellant Woodall and her neighbors.

14. Developing a western access route has two separate aspects. First, a western access could be provided *instead of* a northern route. Or alternatively, a western access could be developed *in addition to* the northern route, thereby creating a through-route in place of the currently contemplated internal cul-de-sac loop. Creating a through-route where none presently exists opens up a broader set of issues than does either of the single-access loop options. Although issues arising from the complete range of alternatives were identified in the pre-hearing order, as the hearing progressed it became clear that the SEPA appellant was espousing only the western access option, not the through-route. Nonetheless, certain policies within the City's Comprehensive Plan target connectivity issues, warranting additional consideration of the through-route option within the subdivision approval discussion.

15. 107th Avenue SW presently exists as a paved two-lane road within a 60-foot City right-of-way that extends north from Military Road to its intersection with 102 Street SW adjacent to the southwest corner of the proposed Walker Ridge plat. The 107th Avenue SW right-of-way continues north of this intersection parallel to the plat boundary but has never been constructed or opened. Indeed, at some earlier date the eastern 30-feet of the unopened right-of-way must have been vacated. It currently accommodates a 30-foot power line easement conveyed to the City of Tacoma electrical utility and contains power poles and two power lines, one a high voltage (115,000 volt) regional transmission line and the other a 12,000 volt distribution line. A Tacoma Power substation is located at the plat property's northwest corner. West of the plat property boundary and the coterminous western edge of the Tacoma Power easement lies the remaining unvacated 30 feet of the City's 107th Avenue SW right-of-way, which remains mostly wooded and transitions into the rear yards of an adjacent residential subdivision.

16. Creating an access route to the Walker Ridge plat from the 107th Avenue SW/102 Street SW intersection appears to be a difficult but not impossible task. Just how difficult and expensive it would actually be was a major topic of discussion at the recently concluded public hearing and within the review process that preceded it. Tacoma Power discourages the undergrounding of high voltage transmission lines, both due to the initial installation expense and because of the high cost of ongoing maintenance. Developing a westside plat access from the 107th Avenue SW/102 Street SW intersection would thus require the relocation further east of both the easement and some existing power poles, at a construction cost that Tacoma Power originally ballparked at \$225,000. The applicant's engineers later estimated specific relocation costs to entail a minimum of \$168,750 and provided a list of further potential expenses as well. The actual amount of these additional costs would depend on the final access road design and the extent to which the City's engineers also requested upgrades to 107th Avenue SW south of 102 Street SW parallel to the high school. This roadway is showing signs of deterioration and currently lacks either pedestrian or drainage facilities.

17. The issues to be analyzed regarding the viability of the applicant's proposed northern access are

focused primarily on identifying the extent of the new impacts that plat traffic would impose on residents of 100th Street SW who live either east of or adjacent to 106th Avenue SW. As proposed, vehicles exiting the plat would travel north on an improved 106th Avenue SW to 100th Street SW, then east to Farwest Drive where they would turn either north or south in roughly equal numbers. There are about 25 residences on 100th Street SW that would be directly affected by new outgoing and incoming traffic volumes generated by the 41 lots proposed for Walker Ridge.

18. The applicant's traffic engineers, Gibson Traffic Consultants, Inc. (GTC), studied the probable traffic impacts that the plat proposal would have on the 100th Street SW neighborhood, employing standard national trip generation rates, local distribution models and neighborhood observations and vehicle counts. Based on the standard ITE residential rates, GTC estimated that the plat would generate 390 average daily trips (ADT) based on a per lot trip generation rate of 9.52. Actual trip counts performed by GTC for the existing traffic that uses 100th Street SW produced a daily rate of 9.24, so the ITE ratio is arguably conservative (i.e., slightly overstated). When added to the existing neighborhood ADT of 231 as tabulated, this would produce on 100th Street SW east of 106th Avenue SW a total ADT of 621 after plat occupancy.

19. In terms of raw numbers, 621 ADT is a major increase over 231 – more than double. It is this percentage-based perception that no doubt drives the SEPA appeal. But for regulatory purposes the question is not one of raw numbers but whether the road and its serving intersections will have the capacity and configuration necessary to accommodate the anticipated increase without experiencing unacceptable negative effects. For example, if the intersection at 100th Street SW/Farwest Drive were currently operating at Level of Service (LOS) E in the PM peak hour and the additional traffic from Walker Ridge would take it from E to F, this would likely be regarded as an impact requiring mitigation. Or if the vehicle capacity for 100th Street SW were calculated to be less than 621 ADT, this too could result in a circumstance meriting a regulatory response.

20. As reported by GTC, the paved driving surface along 100th Street SW east of 106th Avenue SW measures 24 feet in width. The roadway lies in unincorporated Pierce County. Within the Pierce County Code, Table 17B.20.050-5 (Minimum Existing Offsite Public Roadway Width Requirements for Proposed Development) states that a pavement width (not including shoulder) of 20 feet provides sufficient capacity to accommodate an ADT of “over 1200 vehicles per day.” For a total roadway width of 24 feet including shoulder, the rated capacity stated in the Table is “801 – 1200 vehicles per day.” Since the ADT for 100th Street SW after construction of Walker Ridge is projected to be 621 and the roadway pavement is 24 feet wide, addition of Walker Ridge traffic will fall well within the regulatory ADT capacity established by Pierce County for 100th Street SW whichever metric is employed. Moreover, Walker Ridge will be an in-fill development, and after its construction no further new development projects of any size would be expected to generate additional traffic along this route.

21. GTC also modeled vehicle delays after plat development at the principal intersection of concern, 100th Street SW/ Farwest Drive, and determined that the average vehicle delay would remain at LOS A for all movements after development, including a delay of 9.6 seconds for the critical eastbound movements. At the plat hearing some neighborhood residents suggested that Farwest may be subject to increased traffic flows from other new development in the area and that the LOS projections failed to take these additional volumes into account. But these assertions were not substantiated by either documentation or the testimony of the technical witnesses. Plus the notion that major new sources of traffic are lurking hidden in the wings is not supported by the basic facts on the

ground. This is a well-established residential area that is almost entirely built out. The Walker Ridge parcels appear to constitute nearly the last underdeveloped private property of any consequence remaining in the area. It is thus highly unlikely that unknown potential new sources of traffic exist somewhere nearby that are capable of transforming a LOS A intersection into a facility with unsatisfactory operating characteristics.

22. The Woodall SEPA appeal also raised a variety of safety-related issues, including whether the additional plat traffic would create significant hazards to pedestrians, school children and local drivers in the context of the existing geometrics of 100th Street SW, and also whether the plat would experience inadequate response times from emergency services providers. With respect to the latter question, West Pierce Fire and Rescue indicated that it has two stations which are capable of serving the plat, Station 24 at a distance of 2 miles with a 4 minute response time and Station 22 at 2.3 miles and 5 minutes. This data is generally consistent with the response framework set forth within the City's Comprehensive Plan. Two further items are also worth noting here, first that with respect to new development the stated primary concerns of the West Pierce district are with emergency equipment access and maneuverability. And second, the emergency response times represent an existing neighborhood condition, being neither a consequence of or worsened by the proposed plat development.

23. The section of 100th Street SW lying north of Walker Ridge has no sidewalks, and private residential landscaping has apparently encroached upon the right-of-way shoulder, forcing roadside parking into the travel lane. Thus if cars are parked on both sides of the road and old folks are walking or small children playing in the street during the PM peak hour, the narrowed driving lane could result in vehicle-pedestrian conflicts. But no documentation points to this being a real and substantial problem. There have been no reported accidents along this stretch in recent years, no evidence that major demands for offstreet parking actually occur in this neighborhood, the houses are served by driveways and garages, and the measured speeds of vehicles traveling the route are low. And finally, though the total number of cars using 100th Street SW will surely increase, the overall rate of usage will remain moderate. The GTC traffic study projects a total of 60 vehicles traveling on 100th Street SW during the busiest PM peak hour period – a frequency of just one vehicle per minute.

24. Although road connections between residential neighborhoods often emerge in a haphazard fashion due to the piecemeal nature of private land development, a mainstay of the regulatory review process is that neighborhood connectivity should be promoted whenever feasible. Thus, for example, at the time the neighborhood along 100th Street SW was platted, Pierce County required the developer to provide a road stub for future connection to the rural-density parcels lying to the south in the expectation that someday they would be more intensively redeveloped and require road access. In this vein, as noted by the staff report, the City's Comprehensive Plan Goal T-3 seeks to "*[m]aximize road connections without negatively impacting residential areas*" and Policy T-3.2 advises *[w]here practical, connect public streets to enable local traffic to progress smoothly and to prevent overloads elsewhere in the transportation network.*"

25. Consistent with these policy directives, creating a road connection from north to west through the Walker Ridge property has been a possibility regularly discussed whenever the question of site redevelopment has been broached at this location. Establishing such a connection was a component of a conceptual plan for a 36 lot plat explored by the Walker family in 2008 but never submitted for City approval, and the question of creating this connection was revisited early in the review for the current

application. In its initial comments on the application now before us Pierce County argued strenuously in favor of imposing a requirement for a road connection between 100th Street SW and 107th Avenue SW through Walker Ridge. Thus, besides the cost and feasibility issues elaborated above in the discussion of the Tacoma Power easement, there is a neighborhood connectivity issue to evaluate: Would the public interest be well served by a requirement that Walker Ridge provide a road connection linking the residential neighborhoods lying to its north and west?

26. However in addition to the neighborhood circulation benefits identified above, connectivity can also have a darker side. This aspect arises when the proposed connection through a newly platted neighborhood will become the *only* road directly linking two currently separated areas. The positive benefits attributed to connectivity presuppose the concurrent existence of an arterial network providing adequate primary access. Then residential neighborhood connectivity becomes a useful supplemental amenity. But if the primary arterial network is itself deficient, a first connecting road link will likely attract cut-through traffic seeking out a shorter route. In the worst case this can transform a road designed and built to handle modest residential volumes into an unintended *de facto* arterial.

27. Whether a new north to west road linkage through Walker Ridge would in fact attract significant cut-through traffic ultimately can only be a topic for speculation. The impulse to engage in cut-through behavior is affected by a number of factors, including congestion along the primary arterial system, the perception whether driving time may be saved and the number of turning movements required. But a glance at the map clearly suggests that the potential risk here is a genuine one. Certainly, traffic originating north and east of Walker Ridge presently traveling toward westerly destinations via Military Road could easily decide that a more direct cut-through route via Walker Ridge would be an attractive option, particularly since the right turn onto Military Road creates a sensation of back-tracking.

28. While preventing cut-through traffic problems is not specifically identified as an affirmative Comprehensive Plan goal, policy language exists that implicitly supports this objective. Plan Goal T-3 seeks to “[m]aximize road connections without negatively impacting residential areas” while Goal T-5 undertakes to “[m]anage traffic to minimize its impact on neighborhoods, mobility, and enterprise.” Policy T-3.2 advises, “[w]here practical, connect public streets to enable local traffic to progress smoothly and to prevent overloads elsewhere in the transportation network,” and T-4.1 states, “[l]imit access as necessary to maintain safe and efficient operation of the existing street system while allowing reasonable access to individual parcels.” What all these Transportation Goals and Policies share is an emphasis on the need to maintain harmony and balance between roads and neighborhoods and within road network overall. An action that facilitates cut-through traffic creates by definition disharmony and imbalance within the transportation system.

General Regulatory Compliance

29. Beyond the access questions explored above, the remainder of the Walker Ridge application has generated little controversy. These matters have been explored in satisfactory detail within the City's staff report, a discussion which need not be recited at length here. In addition to the transportation policies identified above, the application complies with City Comprehensive Plan policies for land use and utilities. The proposal satisfies Comprehensive Plan Policy T-3.4 by providing a safe pedestrian connection from the project to 107th Avenue SW and Lakes High School.

30. The Walker Ridge application conforms with the development regulations applicable to a

residential subdivision in the R3 zone, as also elaborated in the staff report. This includes compliance with the critical area and resource requirements of LMC Title 14A; the property contains significant trees, some of which will be retained. The application also complies with the various development standards contained in LMC Title 18A, including those for lot density, size, setbacks and coverage; streets, sidewalks and parking; and landscaping and tree preservation. The discussion of these matters set forth at pages 5 through 10 of the staff report is found to be adequate and adopted herein by reference.

CONCLUSIONS

SEPA Appeal

1. An MDNS is a determination by the SEPA responsible official that a proposal will not have a significant adverse environmental impact if certain mitigating conditions are imposed. WAC 197-11-350; see, e.g., *Anderson v. Pierce County*, 86 Wn. App. 290, 303, 936 P.2d 432 (1997). Under LMC 14.2.050 the SEPA responsible official is the City Manager or the Manager's designee.
2. The responsible official's decision to issue an MDNS and not require an Environmental Impact Statement (EIS) is to be accorded substantial weight within any administrative appeal. RCW 43.21C.075(3)(d); WAC 197-11-680(3)(a)(iii). The substantial weight requirement mandates review of the responsible official's decision under the "clearly erroneous" standard for those potential impacts actually considered. See, e.g., *Wenatchee Sportsmen Ass'n. v. Chelan County*, 141 Wn.2d 169, 176, 4 P.3d 123 (2000). A decision is deemed clearly erroneous only when, although there is evidence to support it, the reviewing body is "left with the definite and firm conviction that a mistake has been committed." *Norway Hill Preservation & Protection Ass'n. v. King County Council*, 87 Wn.2d 267, 274, 552 P.2d 674 (1976)). Consistent with the foregoing, in a SEPA appeal the appellant carries the burden of proof.
3. The Examiner's November 24, 2014, pre-hearing order, as modified on December 8, 2014, undertook to accurately represent the factual issues raised by the Woodall appeal without framing or evaluating their legal sufficiency under SEPA. In reality, not all the five issues listed appear to be essential to our present review. Some of the issues were not supported by the appellant at the public hearing with offers of substantial evidence, while others were premised on an improper understanding of the SEPA review standards.
4. A fundamental misconception underlying the appellant's position was the assumption that a showing of feasibility for the 107th Avenue SW alternative route to the west would be sufficient, in itself, to justify a City decision mandating relocation of the plat access from 100th Street SW as proposed by the applicant. This was incorrect. For the alternative route to become a topic for serious regulatory consideration pursuant to SEPA, the appellant was first required to demonstrate that the applicant's proposed choice, plat access north to 100th Street SW via the 106th Avenue SW stub connection, would impose significant adverse environmental impacts on the 100th Street SW neighborhood. This required demonstration of unmitigated adverse impacts was never made by the appellant.
5. While the raw number of vehicle trips employing the 100th Street SW route will surely increase markedly after development of Walker Ridge, because of the present low volumes the net impact will

be less than significant. The 100th Street SW/Farwest Drive intersection operates at LOS A now and will remain at LOS A after plat development. Traffic will increase from a low to a moderate level but remain well within the capacity of the road. On occasions when cars are parked along both sides of the street, there may be a resultant slightly greater risk to pedestrians who walk down the middle of the road during the PM peak hour, when traffic is expected to reach a frequency of one vehicle per minute. This may alter some pedestrian behavior but does not arise to the level of a significant impact.

6. In the absence of a demonstration that the applicant's proposed plat access north to 100th Street SW will result in consequential adverse impacts, there is simply no need to analyze within the SEPA framework the relative merits of an alternative route west to 107th Avenue SW. The factual predicate necessary to support such discussion has not been supplied. When the impacts attributable to the 100th Street SW access option have been shown to fall below a level of significance, neither the applicant nor the City is obligated to take the further step of proving that this route is in fact the best of all possible choices.

7. While the foregoing analysis is fully sufficient to uphold the MDNS with respect to the 107th Avenue SW alternative access question, there is a second misconception that underlies Mr. Burns's argument in his December 31, 2014, brief that also deserves clarification. Mr. Burns contends that the MDNS must be reversed because it was supported in the City's staff report by incorrect figures regarding the cost of moving or replacing the Tacoma Power utility poles. He asserts that because these cost figures were "clearly erroneous" the resultant MDNS must be deemed "clearly erroneous" as well.

8. This contention manifests a misreading of the SEPA process on a couple of levels. First, one of the purposes of providing a *de novo* SEPA appeal hearing is precisely to provide an opportunity to get the facts right. So the MDNS is entitled to be evaluated within the context of the facts as they finally emerged at the hearing, a process that may indeed expand upon or contradict earlier factual assumptions. But, more basically, the "clearly erroneous" standard is to be applied to the MDNS as a whole as a procedural determination, not to its individual components or underlying factual premises. See *City of Olympia v. Thurston County*, 131 Wn.App. 85 (2005). If the City's MDNS will in fact successfully operate to reduce the plat's impacts below the level of significance, it is entitled to be upheld on review regardless of any flaws or mistakes that may have originally informed it.

9. The allegation of deficient existing response times for the provision of emergency services to the plat does not raise a legitimate SEPA appeal issue. Emergency service response times are an existing community condition, not an impact of plat development. Response times for the 100th Street SW neighborhood will neither become better nor worse as a consequence of Walker Ridge development. Issues that may be properly litigated within a SEPA threshold determination appeal are limited to effects that are caused in some degree by the development proposal and possess the potential to create at least some risk of adverse impact to an appellant's protected interests.

10. The Woodall SEPA appeal has failed to meet its burden of proof to demonstrate by substantial evidence that the Walker Ridge preliminary plat proposal, as mitigated, would cause probable significant adverse environmental impacts, or that the City's MDNS should be deemed clearly erroneous based on the record as a whole. The Woodall appeal of the City's SEPA threshold determination therefore must be denied.

Subdivision Review

11. The Hearing Examiner has jurisdiction to issue a decision on the preliminary plat application, and applicable public notice requirements have been met.
12. The City's standards for Hearing Examiner review of a preliminary plat application are stated in the first part of LMC 17.14.020.A and in LMC 17.14.030, as follows:

17.14.020 - Review of Preliminary Plat

A. The Examiner shall review all proposed preliminary plats and shall take such action thereon as to assure conformance of the proposed subdivision to the general purposes of the comprehensive plan and to planning standards and specifications as adopted by the City....

17.14.030 - Required Written Findings and Determinations

A. The Examiner shall inquire into the public use and interest proposed to be served by the establishment of the subdivision and dedication. The Examiner shall determine: 1. If appropriate provisions are made for, but not limited to the public health, safety, and general welfare, for open spaces, drainage ways, streets or streets, alleys, other public ways, transit stops, potable water supplies, sanitary wastes, parks and recreation, playgrounds, schools and school grounds, and shall consider all other relevant facts, including sidewalks and other planning features that assure safe walking conditions for students who walk to and from school; and 2. whether the public interest will be served by the subdivision and dedication.

B. A proposed subdivision and dedication shall not be approved unless the Examiner makes written findings that: 1. Appropriate provisions are made for the public health, safety, and general welfare, for open spaces, drainage ways, streets or streets, alleys, other public ways, transit stops, potable water supplies, sanitary wastes, parks and recreation, playgrounds, schools and school grounds and all other relevant facts, including sidewalks and other planning features that assure safe walking conditions for students who walk to and from school; and 2. The public use and interest will be served by the platting of such subdivision and dedication. If the Examiner finds that the proposed subdivision and dedication make such appropriate provisions and that the public use and interest will be served, then the Examiner shall approve the proposed subdivision and dedication. (Ord. 60 § 1 (part), 1996.)

13. As noted above in the Findings, review of the Walker Ridge application involved no major issues of regulatory compliance, and raised policy consistency questions only in the realm of how best to integrate plat access into the community scheme. For Walker Ridge the policy question boils down to whether the plat should be required to provide a through-connection linking 100th Street SW to the north with 107th Avenue SW on the west. The Comprehensive Plan's transportation goals and policies can be read as both encouraging connectivity between neighborhoods and discouraging cut-through traffic. The consensus of staff and applicant testimony and the public comments was that the adverse risks from creating a cut-through route exceeded the benefits potentially to be gained from improving

neighborhood connectivity. The Examiner concurs with this consensus. This means that the single-access loop configuration proposed by the applicant is preferable to a double-access through-route option, consistent with Comprehensive Plan policies promoting a balanced transportation system.

14. The provisions of LMC 17.14.030 track the requirements of the state platting statute specified at RCW 58.17.110. As documented within the Findings above, the Walker Ridge preliminary plat application makes appropriate provisions for the public health, safety, and general welfare, including the specific items listed at LMC 17.14.030 and RCW 58.17.110. The public use and interest will be served by approval of the proposed subdivision and its dedications.

DECISION

The SEPA Threshold Determination appeal of Anita Woodall is DENIED. The preliminary subdivision application for Walker Ridge (file #LU140046) as depicted on the preliminary plat map dated March 12, 2014, is APPROVED, subject to the following conditions of final plat approval:

SEPA MITIGATION MEASURES:

1. Earthwork shall be performed in accordance with the recommendations of the Geologic Assessment prepared by GeoResources dated March 27, 2008 and as confirmed by Development Engineering, PLLC on March 6, 2014.
2. The adequacy of the pavement on 100th Street SW shall be assessed by a qualified pavement testing engineer. If the roadway is determined to be structural deficient, it shall be brought up to meet current Pierce County standards for the pavement section prior to final plat approval.
3. Erosion and sediment control and all onsite stormwater runoff shall be managed in accordance with the 2008 Pierce County Stormwater Management and 2005 Site Development Manual or the Stormwater Management Manual for Western Washington (DOE Manual). Stormwater from pollution generating impervious surfaces shall be collected and receive water quality/quantity treatment per LMC 12A.11 and Figure 11.2.
4. Pedestrian access shall be provided from the interior project roadway to connect with the improved portion of 107th Avenue SW. The access shall be provided in the form of a permanent easement or tract. The pedestrian improvements shall be approved by the City's Community Development Director prior to site development permit approval.
5. Per Lakewood Municipal Code 12A.09, street improvements are required to 107th Avenue SW starting at the south boundary of the subdivision for a distance of approximately 850 feet to the Lakes High School entrance. Improvements shall include one of the following options (or alternative design as approved by the City Engineer):

Option A

- a. Widen the east side of 107th Avenue SW up to twelve (12') from the centerline of the right-of-way. Road restoration shall include a full asphalt replacement measured from the centerline of the right-of-way to the face of new curb. At no time shall the existing width of the roadway be decreased. If the existing width of pavement on the east side of 107th Ave SW is greater than twelve (12') feet from the centerline of the right-of-way, the pavement shall be removed down to twelve (12') feet of width and the same width shall be added to the western side of 107th Ave SW. Pavement shall be added at the intersection of 102nd St SW as needed to accommodate vehicular turning movements to

- and from 107th Ave SW.
- b. Install concrete vertical curb and gutter on the east side of 107th Avenue SW. Install a five foot (5') concrete sidewalk immediately adjacent to the concrete vertical curb and gutter on the east side of 107th Avenue SW.
 - c. Install storm drainage system to include catch basins, infiltration system, etc., as required by the Civil Engineer's design.
 - d. Relocate existing utilities to the back of sidewalk as necessary.
 - e. The developer can remove the asphalt pavement north of 102nd Street SW to accommodate the pathway connection to the plat.
 - f. A berm shall be constructed at the end of 107th Avenue SW with appropriate signage indicating the road ends to prevent vehicles from accessing the undeveloped portion of 107th Avenue SW.

Option B

- a. Install a five (5') foot wide asphalt pathway a minimum of five (5') from the edge of the existing and/or new pavement on the east side of 107th Avenue SW.
 - b. At no time shall the existing width of the roadway be decreased. If the existing width of pavement on the east side of 107th Avenue SW is modified to accommodate the asphalt pathway noted above, the same width of pavement that is removed shall be added to the western side of 107th Avenue SW to maintain the existing width. Road restoration for any additional pavement shall include a full depth asphalt replacement. Pavement shall be added at the intersection of 102nd Street SW as needed to accommodate vehicular turning movements to and from 107th Ave SW.
 - c. Install a storm drainage system to include catch basins, infiltration system, etc., as required by the Civil Engineer's design.
 - d. Relocate existing utilities as necessary to provide a clear five (5') foot wide new asphalt pathway.
 - e. The developer can remove the asphalt pavement north of 102nd Street SW to accommodate the pathway connection to the plat.
 - f. A berm shall be constructed at the end of 107th Avenue SW, with appropriate signage indicating that the road ends, to prevent vehicles from accessing the undeveloped portion of 107th Avenue SW.
6. Prior to any onsite grading or clearing, all trees to be retained shall be clearly identified and protected consistent with the recommendations of the Biological Assessment and Critical Habitats Evaluation prepared by Habitat Technologies dated July 31, 2014. A professional arborist shall be onsite to ensure the protection of the retained native trees and full implementation of the tree preservation plan. Construction requirements for tree protection shall follow, at a minimum, the requirements of LMC 18A.50.320.E.
 7. Construction shall be limited to the hours allowed by the City's noise ordinance.

STAFF CONDITIONS:

Pierce County Public Works and Utilities - Sewer

1. All onsite and offsite sanitary sewer improvements required by Pierce County Public Works and Utilities to provide sanitary sewer service for this plat shall be designed and constructed at the applicant's expense and must conform to the latest revision of the Pierce County Code

Chapter 13, the Pierce County Sanitary Sewer Standard Plans, Checklists and Specifications, the Pierce County Sanitary Sewer Standard Details Manual, the Pierce County General Sewerage Plan, and the Pierce County Sewer Utility Division's comprehensive sewerage strategies, as defined by the Pierce County Wastewater Utility Manager. Sewer improvements shall be installed, or a performance bond posted in accordance with LMC 12A.10.020.C prior to recordation of the final plat. Sewer improvements shall be installed concurrent with the development of roadway and other subdivision improvements.

West Pierce Fire and Rescue

2. The site development permit plans shall provide details showing the water mains and placement of fire hydrants 700 feet apart. Each lot shall be within 350 feet of a fire hydrant.

Tacoma Public Utilities

3. The builder, developer, and/or owner must observe the appropriate clearances to Tacoma Power's facilities during construction.

4. Appropriate clearances must be maintained between all structures and Tacoma Power's facilities. No building shall be constructed under a primary power line. Buildings in the vicinity of the overhead lines must meet WAC, NEC, NESC, and Tacoma Power requirements for clearance. Alternatively, the builder, developer, and/or owner shall incur all costs associated with relocating Tacoma Power's facilities in order to obtain the appropriate clearances. Costs of relocation include demolition of existing facilities, construction of new facilities, restoration of property, and relocation of other utilities as necessary.

5. Tacoma Power requests to retain all existing easements and facilities in the project area(s). Alternatively, the builder, developer, and/or owner shall incur all costs associated with relocating Tacoma Power's facilities. Costs of relocation include demolition of existing facilities, construction of new facilities, restoration of property as necessary, and relocation of other utilities as necessary.

6. The owner, developer, and/or builder shall assist Tacoma Power and other affected utilities in obtaining all necessary easements for said relocated facilities.

7. The builder, developer, and/or owner shall provide Tacoma Power and other affected utilities with all necessary easements. Easements must be shown on the face of the Recorded Final Plat for electrical power, communications, and natural gas utilities. The Tacoma Power easement requirements are:

- a) Show a designated 10-foot utility easement on the plat parallel to all interior and exterior road rights-of-way.
- b) Show a 5-foot utility easement parallel to all side lot lines at the front 15 feet of each lot.
- c) Show proposed access easements as access and utility easements.
- d) If there are flag lots, the stem or driveway section shall be designated as a utility easement,

along with an additional 5-foot wide easement extending across the end of the stem area and 5 feet into each adjacent property.

e) Longitudinal wet utilities, such as drainage, dry wells, storm/sewer systems, bio"swales, and sidewalks or permanent structures shall not be installed in the 10-foot utility easement indicated in item Condition 7. Lateral crossings are permitted.

Additional general requirements:

8. Utility easement indicated in Condition 7 above shall not have greater than 2 percent slopes perpendicular to the road rights-of-way.

9. Extend all sewer stubs and roof drains to the property side, beyond the 10-foot utility easement. No cleanouts to be placed in the utility easement.

10. Show building setbacks from the property line.

11. No building, including the eaves, shall be constructed within 8 feet of a transformer.

12. Any relocation of Tacoma Power's facilities will be done at the customer's expense.

Pierce County Public Works and Utilities - Transportation

13. 106th Avenue SW shall be designed in accordance with Pierce County Standard Drawing PC.A3.5. Alternatively, the roadway may be designed to the higher City standard for a local access road.

City of Lakewood Department of Public Works

The site shall be developed with the following criteria in accordance with the LMC and Engineering Standards Manual:

14. A Site Development Permit and Drainage Review will be required based on the current proposal and LMC12A.11.030. The Site Development Permit and Drainage Review shall be reviewed and approved prior to issuing building permits.

15. All onsite stormwater runoff from pollution generating impervious surfaces shall be collected and receive water quality/quantity treatment per LMC 12A.11 and Figure 11.2. The City of Lakewood utilizes the 2008 Pierce County Stormwater Management and 2005 Site Development Manual or the Stormwater Management Manual for Western Washington (DOE Manual) for stormwater requirements and designs.

16. Any proposed gates shall meet all requirements as outlined in LMC 12A.10.070.

17. The proposed access road onsite shall be built to local road standards as outlined in the City of Lakewood Engineering Standards Manual, Appendix 2, Table 2.

18. Sidewalks, driveways, and other improvements identified in the preliminary plat approval

shall be installed prior to final plat approval unless a financial guarantee has been granted for the installation of said improvements.

19. Coordinate with Pierce County and comply with any and all street improvement requirements that the County may require as a result of additional traffic (vehicular and pedestrian) that this proposed plat will impose to the County streets of 100th Street SW from Farwest Drive SW to 106th Avenue SW and 106th Avenue SW from 100th Street SW to the northerly boundary line of this proposed plat, which is this plat's sole public access route to and from Farwest Drive SW.

City of Lakewood Department of Community Development

20. The Washington State Department of Ecology may require a National Pollutant Discharge Elimination System (NPDES) Construction Stormwater General Permit and Coverage for this project. Contact the Department of Ecology for more information.

21. The SEPA Mitigation Measures set forth by the City of Lakewood SEPA Responsible Official on October 21, 2014, are hereby made conditions of approval. Only the City's SEPA Responsible Official can change said mitigation measures through the SEPA process.

22. The following notice will be placed on the face of the final plat: "This subdivision lies within an Aquifer Recharge Area as defined in Chapter 14.150 LMC. Restrictions on use or alteration of the site may exist due to natural conditions of the site and resulting regulation."

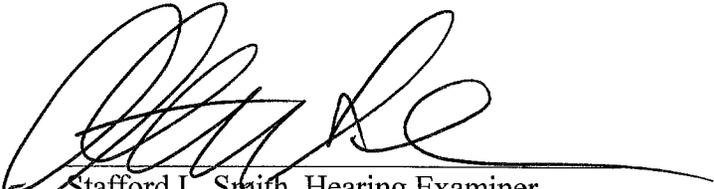
23. The project will be required to demonstrate compliance with all development standards as described in LMC 18A.30.160 for the R3 Zoning District.

24. The project shall be required to submit at the time of Site Development Permit a Landscape Plan demonstrating compliance with the street tree requirements found in LMC 18A.50.400.

25. The project shall be required to demonstrate compliance with the parking requirements of LMC 18A.50.560 at the time of Site Development Permit.

26. The existing radio towers on the site shall be removed prior to site development.

ORDERED January 15, 2015.


Stafford L. Smith, Hearing Examiner
City of Lakewood

EXHIBITS

EXHIBIT	TITLE
A	Preliminary Plat Application
B	Applicant/Owner Affidavit of Posting dated March 19, 2014
C	Preliminary Plat Site Plan prepared by Baseline Engineering, Inc. dated March 12, 2014
D	Project Narrative & Required Written Findings prepared by Copper Ridge, LLC dated March 19, 2014
E	SEPA Environmental Checklist, prepared by Copper Ridge, LLC dated March 19, 2014
F	Trip Generation Analysis prepared by Gibson Traffic Consultants dated March 13, 2014
G	Transpo Group Proportionate Share Contribution dated April 1, 2014
H	Traffic Memorandum prepared by Gibson Traffic Consultants dated August 5, 2014
I	Geotechnical Report Addendum prepared by Development Engineering, PLLS, dated March 6, 2014 and Geotechnical Report prepared by GeoResources, LLC dated March 27, 2008
J	Tacoma Pierce County Health Department Application dated March 7, 2014
K	No Exhibit
L	Lakewood Water District Certificate of Water Availability dated March 5, 2014
M	Title Commitment prepared by First American Title Insurance Company dated February 26, 2014
N	Tree Retention Plan dated August 1, 2014
O	Biological Assessment and Critical Habitat Evaluation prepared by Habitat Technologies dated July 31, 2014
P	Arborist Report prepared by Sound Urban Forestry, LLC dated July 2, 2014
Q	Notice of Application and Affidavit of Publication and mailing list
R	Inter-agency Memorandum requesting comments dated May 6, 2014
S	Public Comments on Notice of Application
T	Pierce County Public Works and Utilities letter dated March 26, 2014
U	Tacoma Public Utilities letter email dated April 28, 2014
V	City of Lakewood Building Department Memorandum dated May 12, 2014
W	West Pierce Fire and Rescue memorandum dated May 14, 2014
X	City of Lakewood Public Works Department dated May 16, 2014
Y	Lakewood Water District email dated May 20, 2014
Z	Pierce County Public Works and Utilities – Steve Winter, Traffic Division email dated July 10, 2014
AA	Pierce County Public Works and Utilities – Brian Churchill letter dated August 20, 2014

EXHIBIT	TITLE
BB	Pierce County Public Works and Utilities – Rory Grindley email dated August 22, 2014
CC	Pierce County Public Works and Utilities – Brian Churchill email dated Sept. 15, 2014
DD	City of Lakewood Public Works Department Memorandum dated October 15, 2014
EE	SEPA –Notice of Issuance & Affidavit of Publication
FF	SEPA Public Comments
GG	SEPA Final Modified Mitigated Determination of Non-Significance dated October 21, 2014
HH	City Response Letter to Public Comments
II	Notice of Public Hearing dated October 30, 2014
JJ	SEPA Appeal Letter submitted by Anita Woodall dated October 31, 2014
KK	Tacoma Power email from Margi Villanueva dated March 12, 2014
LL	Power Line Easement/107th Avenue SW Right-of-Way Correspondence with applicant and City dated March 2014
MM	Tacoma Power email from Margi Villanueva dated November 7, 2014
NN	Emergency Response Time Email from Central Pierce Fire & Rescue dated November 13, 2014
OO	Larson Associates 107 th Ave. Extension Conceptual Cost Estimates
PP	GTC Memorandum dated November 17, 2014
QQ	GTC Memorandum dated December 11, 2014
RR	Emails on Plat Student Generation Projections, December 3 and 4, 2014
SS	Tacoma Power Emails, December 11 and 12, 2014
TT	March, 2008, Site Plan Concept

**PLAT OF
WALKER RIDGE**
A PORTION OF THE SW 1/4 OF THE NE 1/4 OF
SECTION 5, TOWNSHIP 19 NORTH, RANGE 2 EAST, W.M.,
CITY OF LAKEWOOD, PIERCE COUNTY, WASHINGTON

DEDICATION

WE THE UNDERSIGNED OWNERS OF THE HEREIN DESCRIBED PROPERTY DEDICATE THESE LOTS TO THE PURCHASERS THEREOF. WE DEDICATE THE ROADS HEREIN AND THE EASEMENTS TO THE USE OF THE PUBLIC FOREVER AND HEREBY GRANT TO THE PUBLIC THE RIGHT TO MAKE ALL NECESSARY SLOPES FOR THE CUTS AND FILLS UPON THESE LOTS IN THE ORIGINAL REASONABLE GRADING OF THE STREETS.

WE DEDICATE TO THE CITY OF LAKEWOOD, ITS OFFICERS, EMPLOYEES, AGENTS, SUCCESSORS, ASSIGNS AND CONTRACTORS, FOR THE USE OF THE PUBLIC FOREVER, A PERPETUAL EASEMENT WITH A RIGHT OF IMMEDIATE ENTRY AND CONTINUED ACCESS FOR THE CONSTRUCTION, IMPROVEMENT, MAINTENANCE AND REPAIR OF DRYWELLS, UNDERGROUND DRAINAGE FACILITIES AND ANY OTHER ABOVE OR BELOW GROUND DRAINAGE FACILITIES, OVER, UNDER AND ACROSS THE EASEMENTS AND/OR PUBLIC ROADS SHOWN ON THIS PLAT. MAINTENANCE FOR THESE STORM DRAINAGE FACILITIES SHALL BE THE RESPONSIBILITY OF THE WALKER RIDGE HOMEOWNERS ASSOCIATION OR ITS SUCCESSORS AND ASSIGNS.

COPPER RIDGE, L.L.C.

RICKABAUGH PENTECOST
DEVELOPMENT L.L.C.

BY: _____
GARY RACCA, MANAGER

BY: _____
BEN PENTECOST, MANAGER

ACKNOWLEDGEMENTS

STATE OF WASHINGTON } SS
COUNTY OF PIERCE

I CERTIFY THAT I KNOW OR HAVE SATISFACTORY EVIDENCE THAT _____
IS THE PERSON WHO APPEARED BEFORE ME, AND SAID PERSON ACKNOWLEDGED THAT _____ SIGNED THIS
INSTRUMENT, ON OATH STATED THAT _____ WAS AUTHORIZED TO EXECUTE THE INSTRUMENT AND
ACKNOWLEDGED IT AS THE _____ OF _____

_____ TO BE THE FREE AND VOLUNTARY ACT AND DEED OF SUCH
PARTY FOR THE USES AND PURPOSES MENTIONED IN THE INSTRUMENT.

WITNESS MY HAND AND OFFICIAL SEAL THIS _____ DAY OF _____, 20____

PRINTED NAME: _____

NOTARY PUBLIC IN AND FOR THE STATE OF _____

RESIDING AT _____

MY COMMISSION EXPIRES: _____

STATE OF WASHINGTON } SS
COUNTY OF PIERCE

I CERTIFY THAT I KNOW OR HAVE SATISFACTORY EVIDENCE THAT _____
IS THE PERSON WHO APPEARED BEFORE ME, AND SAID PERSON ACKNOWLEDGED THAT _____ SIGNED THIS
INSTRUMENT, ON OATH STATED THAT _____ WAS AUTHORIZED TO EXECUTE THE INSTRUMENT AND
ACKNOWLEDGED IT AS THE _____ OF _____

_____ TO BE THE FREE AND VOLUNTARY ACT AND DEED OF SUCH
PARTY FOR THE USES AND PURPOSES MENTIONED IN THE INSTRUMENT.

WITNESS MY HAND AND OFFICIAL SEAL THIS _____ DAY OF _____, 20____

PRINTED NAME: _____

NOTARY PUBLIC IN AND FOR THE STATE OF _____

RESIDING AT _____

MY COMMISSION EXPIRES: _____

LEGAL DESCRIPTION

(PER SUBDIVISION GUARANTEE ISSUED BY FIRST AMERICAN TITLE INSURANCE COMPANY, ORDER NO. 2552296, DATED FEBRUARY 24, 2016)

PARCEL A:

BEGINNING AT THE NORTHWEST CORNER OF THE SOUTH HALF OF THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 05, TOWNSHIP 19 NORTH, RANGE 2 EAST OF THE WILLAMETTE MERIDIAN; THENCE EAST ALONG THE NORTH LINE OF SAID SUBDIVISION TO THE SOUTHWEST CORNER OF THE NORTH HALF OF THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SAID SECTION; THENCE NORTH ALONG THE WEST LINE OF SAID NORTH HALF OF THE NORTHEAST QUARTER OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER TO THE SOUTH BOUNDARY LINE OF REPLAT OF PORTION OF SOUTHERN PACIFIC TOWN COMPANY'S ADDITION, ACCORDING TO PLAT RECORDED IN VOLUME 41 OF PLATS, PAGES 1 AND 2, RECORDS OF PIERCE COUNTY AUDITOR; THENCE WESTERLY ALONG THE SAID SOUTH BOUNDARY LINE TO THE WEST LINE OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SAID SECTION; THENCE SOUTH ALONG SAID WEST LINE TO THE POINT OF BEGINNING.

PARCEL B:

THE SOUTH HALF OF THE NORTHWEST QUARTER OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 05, TOWNSHIP 19 NORTH, RANGE 2 EAST OF THE WILLAMETTE MERIDIAN;

TOGETHER WITH THAT PORTION OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SAID SECTION, LYING NORTH OF THE FOLLOWING DESCRIBED LINE:

COMMENCING AT THE NORTHWEST CORNER OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SAID SECTION, FROM WHICH A STONE MARKING THE NORTH QUARTER CORNER OF SAID SECTION BEARS NORTH 00°35'02" EAST A DISTANCE OF 1787.97 FEET AND A SURFACE BRASS DISK MARKING THE CENTER OF SECTION 5 WHICH BEARS SOUTH 00°35'02" WEST A DISTANCE OF 664.80 FEET; THENCE SOUTH 00°35'02" WEST ALONG THE WEST LINE OF SAID SUBDIVISION, A DISTANCE OF 43.03 FEET TO THE TRUE POINT OF BEGINNING OF THE LINE DESCRIPTION; THENCE SOUTH 88°39'01" EAST A DISTANCE OF 660.63 FEET TO THE EAST LINE OF SAID SUBDIVISION AND THE END OF THIS LINE DESCRIPTION.

SITUATE IN THE CITY OF LAKEWOOD, COUNTY OF PIERCE, STATE OF WASHINGTON.

APPROVALS

**PIERCE COUNTY PUBLIC
WORKS - SEWER DIVISION**

EXAMINED AND APPROVED WITH CONDITIONS (SEE SANITARY SEWER NOTES ON SHEET 5 OF 5)

WASTEWATER UTILITY MANAGER _____

DATE _____

TACOMA-PIERCE COUNTY HEALTH DEPARTMENT

ENVIRONMENTAL HEALTH SPECIALIST _____

DATE _____

AUTHORIZED SIGNATURE _____

DATE _____

LAKEWOOD PUBLIC WORKS DEPARTMENT

CITY ENGINEER _____

DATE _____

LAKEWOOD COMMUNITY DEVELOPMENT DEPARTMENT

WE HEREBY CERTIFY THAT THIS PLAT IS DULY APPROVED BY THE COMMUNITY DEVELOPMENT DEPARTMENT AND THAT THE PLATTING FEE HAS BEEN PAID.

DIRECTOR, COMMUNITY DEVELOPMENT DEPARTMENT _____

DATE _____

WEST PIERCE FIRE and RESCUE

WE HEREBY CERTIFY THAT THIS PLAT IS DULY APPROVED, SUBJECT TO COMPLIANCE WITH ALL CURRENT REQUIREMENTS OF THE LAKEWOOD FIRE DISTRICT.

FIRE MARSHAL _____

DATE _____

PIERCE COUNTY ASSESSOR-TREASURER

I HEREBY CERTIFY THAT ALL STATE AND COUNTY TAXES HERETOFORE LEVIED AGAINST THE PROPERTY DESCRIBED HEREIN, ACCORDING TO THE BOOKS AND RECORDS OF MY OFFICE, HAVE BEEN FULLY PAID AND DISCHARGED.

ASSESSOR-TREASURER, PIERCE COUNTY, WASHINGTON _____

DATE _____

PIERCE COUNTY AUDITOR'S CERTIFICATE

FILED FOR RECORD AT THE REQUEST OF LARSON & ASSOCIATES, INC. ON THIS _____ DAY OF _____, 20____, AT _____ MINUTES PAST _____ .M.,

RECORDING NUMBER _____

PIERCE COUNTY AUDITOR _____

BY _____

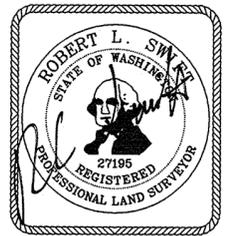
COVENANTS, CONDITIONS & RESTRICTIONS
RECORDED UNDER AF # _____

\$ _____
FEE

LAND SURVEYOR'S CERTIFICATE

I, HEREBY CERTIFY THAT THIS PLAT OF "WALKER RIDGE" IS BASED ON AN ACTUAL SURVEY DONE BY ME OR UNDER MY DIRECT SUPERVISION; THAT THE BEARINGS AND DISTANCES ARE SHOWN CORRECTLY; THAT THE LOT CORNERS HAVE BEEN SET OR BONDED WITH THE CITY AND WILL BE SET PRIOR TO THE RELEASE OF THE BOND; THAT I HAVE COMPLIED WITH ALL STATE AND CITY REGULATIONS GOVERNING PLATTING AND THAT IT CONFORMS TO THE APPROVED PRELIMINARY PLAT AND THE CONDITIONS OF APPROVAL THEREOF.

Robert L. Swift
ROBERT L. SWIFT, REGISTERED PROFESSIONAL
LAND SURVEYOR, CERTIFICATE NO. 27195



DATE SIGNED: 2/25/2016

SHEET INDEX

- SHEET 1: LEGAL DESCRIPTION, DEDICATION, APPROVALS & SURVEYOR'S CERTIFICATE
- SHEET 2: PLAT BOUNDARY CONTROL, EASEMENT PROVISIONS, LINE TABLE, CURVE DATA, LOT AREAS AND LOT ADDRESSES.
- SHEET 3: PLAT LAYOUT, LOT DIMENSIONS AND TITLE EXCEPTIONS GRAPHICALLY SHOWN
- SHEET 4: ACCESS AND SEWER EASEMENT DETAILS FOR PIPESTEM LOTS
- SHEET 5: SANITARY SEWER NOTES

SHEET 1 OF 5 SHEETS

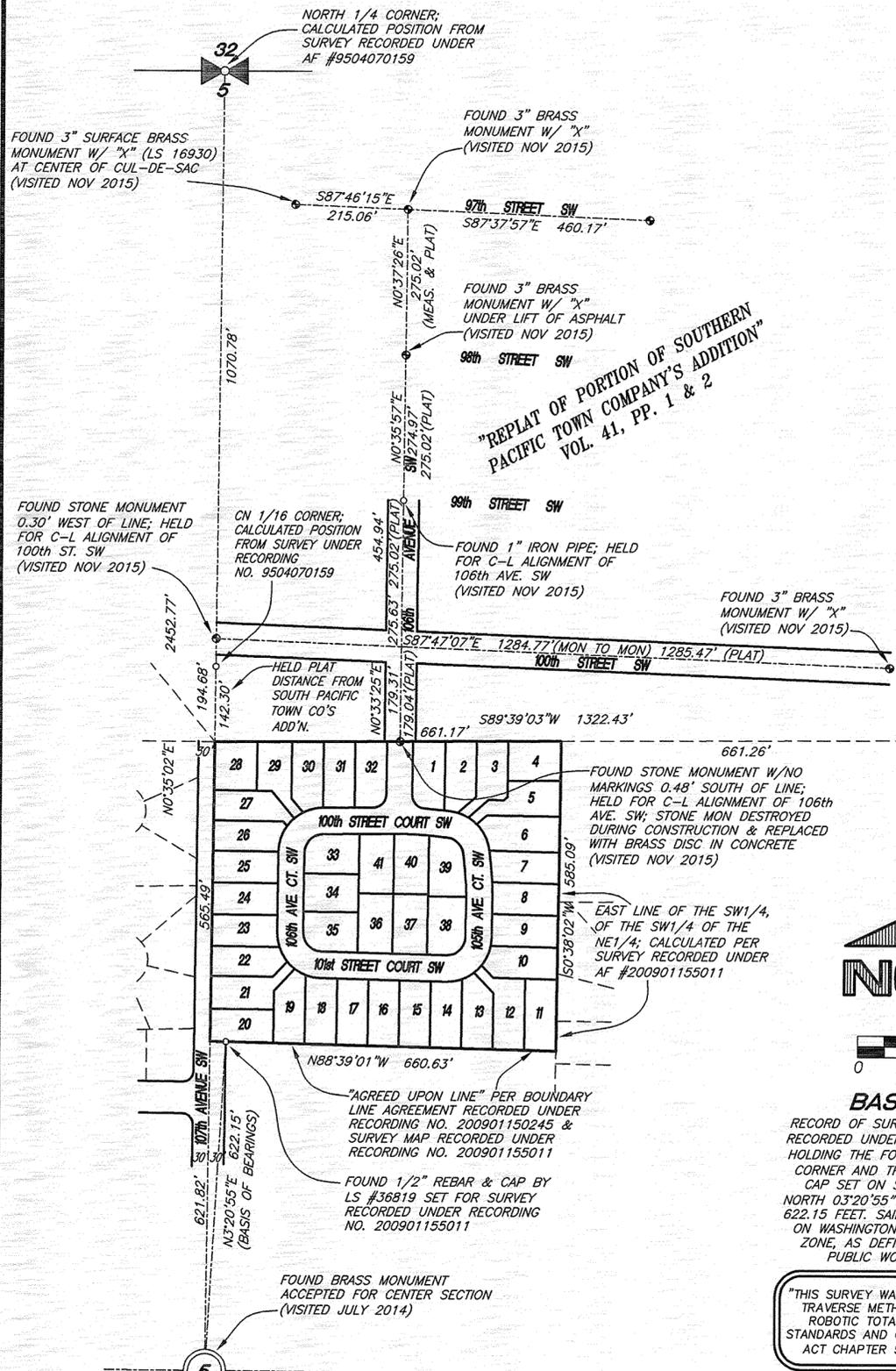
LARSON AND ASSOCIATES
LAND SURVEYORS
ENGINEERS
PLANNERS

9027 PACIFIC AVENUE, SUITE 4
TACOMA, WASHINGTON 98444-6247
253-474-3404 / Fax 253-472-7358

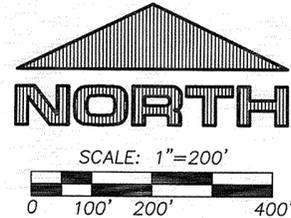
8295 PLAT 1
02-22-2016

8295

**PLAT OF
WALKER RIDGE**
A PORTION OF THE SW 1/4 OF THE NE 1/4 OF
SECTION 5, TOWNSHIP 19 NORTH, RANGE 2 EAST, W.M.,
CITY OF LAKEWOOD, PIERCE COUNTY, WASHINGTON
BOUNDARY CONTROL MAP



LINE TABLE			CURVE DATA			
LINE #	DISTANCE	BEARING	CURVE #	RADIUS	DELTA	LENGTH
L1	3.77	N89°39'03"E	C1	500.00	6°08'38"	53.62'
L2	10.71	S84°12'19"E	C2	60.00	77°53'07"	81.56'
L3	45.81	N48°25'45"E	C3	500.00	6°57'13"	60.68'
L4	50.38	N48°25'45"E	C4	60.00	90°42'58"	95.00'
L5	29.76	S89°21'10"E	C5	60.00	89°14'03"	93.45'
L6	8.93	N48°25'45"E	C6	60.00	89°04'01"	93.27'
L7	25.08	N48°25'45"E	C7	25.00	86°00'16"	37.53'
L8	32.44	S44°01'45"E	C8	85.00	10°33'05"	15.65'
L9	53.74	S44°01'45"E	C9	85.00	14°52'27"	22.07'
L10	57.00	N43°41'29"E	C10	85.00	13°44'12"	20.38'
L11	39.75	N43°41'29"E	C11	85.00	37°58'44"	56.34'
L12	11.37	S40°24'42"E	C12	85.00	0°44'38"	1.10'
L13	67.51	S40°24'42"E	C13	525.00	3°04'08"	28.12'
L14	34.56	S40°24'42"E	C14	525.00	3°53'05"	35.60'
L15	12.48	S89°39'03"W	C15	85.00	10°51'06"	16.10'
L16	3.66	S84°12'19"E	C16	85.00	27°43'44"	41.14'
L17	30.63	S06°19'12"E	C17	85.00	13°30'46"	20.05'
L18	10.50	S15°57'41"E	C18	85.00	17°14'22"	25.58'
L19	9.41	S15°57'41"E	C19	85.00	21°23'00"	31.72'
			C20	85.00	19°24'13"	28.79'
			C21	85.00	16°10'54"	24.01'
			C22	85.00	13°30'46"	20.05'
			C23	85.00	21°12'58"	31.47'
			C24	85.00	18°55'12"	28.07'
			C25	85.00	0°20'58"	0.52'
			C26	85.00	35°02'46"	51.99'
			C27	85.00	13°36'32"	20.19'
			C28	85.00	13°36'32"	20.19'
			C29	85.00	26°11'49"	38.86'
			C30	85.00	0°15'24"	0.38'
			C31	25.00	89°05'38"	38.87'
			C32	475.00	6°08'38"	50.93'
			C33	35.00	77°53'07"	47.58'
			C34	475.00	6°57'13"	57.65'
			C35	475.00	0°49'01"	6.77'
			C36	35.00	90°42'58"	55.42'
			C37	35.00	89°14'03"	54.51'
			C38	35.00	89°04'01"	54.41'
			C39	525.00	1°14'32"	11.38'



BASIS OF BEARINGS:
RECORD OF SURVEY BY BASELINE ENGINEERING, INC. RECORDED UNDER AUDITOR'S FEE NO. 200901155011 HOLDING THE FOUND BRASS DISC AT THE CENTER 1/4 CORNER AND THE MOST WESTERLY 1/2" REBAR AND CAP SET ON SAID SURVEY, WITH A BEARING OF NORTH 03°20'55" EAST AND A MEASURED DISTANCE OF 622.15 FEET. SAID SURVEY REPORTS BEARINGS BASED ON WASHINGTON STATE PLANE, NAD 83-91, SOUTH ZONE, AS DEFINED BY PIERCE COUNTY DEPT. OF PUBLIC WORKS PUBLISHED COORDINATES.

"THIS SURVEY WAS PERFORMED BY CONVENTIONAL FIELD TRAVERSE METHODS UTILIZING A LEICA 1200 SERIES ROBOTIC TOTAL STATION AND COMPLIES WITH ALL STANDARDS AND GUIDELINES OF THE SURVEY RECORDING ACT CHAPTER 58.09 RCW AND 332-130-070 WAC"

SURVEYOR'S BOUNDARY NOTES

SOUTH BOUNDARY:
HELD SURVEYED LINE AS DELINEATED ON SURVEY RECORDED UNDER RECORDING NO. 200901155011 REGARDING BOUNDARY LINE AGREEMENT RECORDED UNDER 200901150245 BETWEEN CLOVER PARK SCHOOL DISTRICT AND THE SUBJECT SITE.

EAST BOUNDARY:
HELD SECTION SUBDIVISION LINE AS DELINEATED ON SURVEY RECORDED UNDER RECORDING NO. 9504070159, HOLDING THE 3" BRASS DISK IN 107TH AVE. SW FOR THE C-1/4 CORNER.

WEST BOUNDARY:
HELD C-1/4 MONUMENT AND THE N1/4 CORNER PER SURVEY RECORDED UNDER RECORDING NO. 9504070159.

NORTH BOUNDARY:
HELD BRASS DISK IN FARWEST DRIVE FOR THE SOUTH LINE OF REPLAT OF PORTION OF SOUTH PACIFIC TOWN COMPANY'S ADDITION. HELD PLAT DISTANCE OF 142.30 FROM THE CN1/16 CORNER SOUTHERLY ALONG THE N-S CENTER LINE OF SECTION 5 FOR THE SW CORNER OF THE ABOVE-MENTIONED PLAT.

GENERAL EASEMENT PROVISIONS

AN EASEMENT IS HEREBY RESERVED FOR AND GRANTED TO THE THE CITY OF LAKEWOOD, A MUNICIPAL CORPORATION, PUGET SOUND ENERGY, INC., A GAS AND ELECTRIC COMPANY, LAKEWOOD WATER DISTRICT, CENTURYLINK, INC., A TELECOMMUNICATIONS COMPANY, ANY CABLE TELEVISION COMPANY AND THEIR RESPECTIVE SUCCESSORS AND ASSIGNS UNDER AND UPON THE FRONT TEN FEET PARALLEL WITH AND ADJOINING THE PUBLIC STREET FRONTAGES OF ALL LOTS IN WHICH TO INSTALL, LAY, CONSTRUCT, RENEW, OPERATE AND MAINTAIN UNDERGROUND PIPE, CONDUIT, CABLES AND WIRES WITH NECESSARY FACILITIES AND OTHER EQUIPMENT FOR THE PURPOSE OF SERVING THIS SUBDIVISION AND OTHER PROPERTY WITH ELECTRIC, TELEPHONE, GAS, SEWER, WATER, STREET LIGHTING AND UTILITY SERVICE TOGETHER WITH THE RIGHT TO ENTER UPON THE LOTS AT ALL TIMES FOR THE PURPOSES HEREIN STATED. THESE EASEMENTS ENTERED UPON FOR THESE PURPOSES SHALL BE RESTORED AS NEAR AS POSSIBLE TO THEIR ORIGINAL CONDITION. NO LINES OR WIRES FOR THE TRANSMISSION OF ELECTRIC CURRENT OR FOR TELEPHONE USE OR CABLE TELEVISION SHALL BE PLACED OR PERMITTED TO BE PLACED UPON ANY LOT UNLESS THE SAME SHALL BE UNDERGROUND OR IN CONDUIT ATTACHED TO A BUILDING.

LOT AREAS AND ADDRESSES		
LOT NO.	AREA IN SQ. FT.	ADDRESS
1	7,774	10523 100TH ST CT SW LAKEWOOD 98498
2	7,532	10517 100TH ST CT SW LAKEWOOD 98498
3	7,531	10511 100TH ST CT SW LAKEWOOD 98498
4	7,506	10007 105TH AVE. CT SW LAKEWOOD 98498
5	8,556	10013 105TH AVE. CT SW LAKEWOOD 98498
6	9,607	10019 105TH AVE. CT SW LAKEWOOD 98498
7	7,675	10025 105TH AVE. CT SW LAKEWOOD 98498
8	7,515	10101 105TH AVE. CT SW LAKEWOOD 98498
9	7,509	10107 105TH AVE. CT SW LAKEWOOD 98498
10	7,970	10113 105TH AVE. CT SW LAKEWOOD 98498
11	8,103	10502 101ST ST CT SW LAKEWOOD 98498
12	8,988	10508 101ST ST CT SW LAKEWOOD 98498
13	7,745	10514 101ST ST CT SW LAKEWOOD 98498
14	7,561	10520 101ST ST CT SW LAKEWOOD 98498
15	7,501	10526 101ST ST CT SW LAKEWOOD 98498
16	7,501	10602 101ST ST CT SW LAKEWOOD 98498
17	7,501	10608 101ST ST CT SW LAKEWOOD 98498
18	7,546	10614 101ST ST CT SW LAKEWOOD 98498
19	7,503	10620 101ST ST CT SW LAKEWOOD 98498
20	7,515	10126 106TH AVE. CT SW LAKEWOOD 98498
21	8,391	10120 106TH AVE. CT SW LAKEWOOD 98498
22	7,523	10114 106TH AVE. CT SW LAKEWOOD 98498
23	7,510	10108 106TH AVE. CT SW LAKEWOOD 98498
24	7,500	10102 106TH AVE. CT SW LAKEWOOD 98498
25	7,500	10026 106TH AVE. CT SW LAKEWOOD 98498
26	7,512	10020 106TH AVE. CT SW LAKEWOOD 98498
27	7,748	10014 106TH AVE. CT SW LAKEWOOD 98498
28	7,505	10627 100TH ST CT SW LAKEWOOD 98498
29	7,508	10621 100TH ST CT SW LAKEWOOD 98498
30	7,512	10615 100TH ST CT SW LAKEWOOD 98498
31	7,501	10609 100TH ST CT SW LAKEWOOD 98498
32	7,501	10603 100TH ST CT SW LAKEWOOD 98498
33	7,538	10023 106TH AVE. CT SW LAKEWOOD 98498
34	7,509	10101 106TH AVE. CT SW LAKEWOOD 98498
35	7,552	10107 106TH AVE. CT SW LAKEWOOD 98498
36	7,527	10603 101ST ST CT SW LAKEWOOD 98498
37	7,592	10527 101ST ST CT SW LAKEWOOD 98498
38	7,743	10521 101ST ST CT SW LAKEWOOD 98498
39	7,502	10520 100TH ST CT SW LAKEWOOD 98498
40	7,540	10526 100TH ST CT SW LAKEWOOD 98498
41	7,529	10602 100TH ST CT SW LAKEWOOD 98498

DATE SIGNED: 4/18/2016

SHEET 2 OF 5 SHEETS

LARSON AND ASSOCIATES
LAND SURVEYORS
ENGINEERS
PLANNERS

8295 PLAT 2
04-15-2016

9027 PACIFIC AVENUE, SUITE 4
TACOMA, WASHINGTON 98444-6247
253-474-3404 / Fax 253-472-7358

PLAT OF WALKER RIDGE

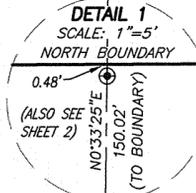
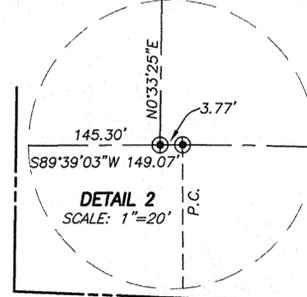
A PORTION OF THE SW 1/4 OF THE NE 1/4 OF
SECTION 5, TOWNSHIP 19 NORTH, RANGE 2 EAST, W.M.,
CITY OF LAKEWOOD, PIERCE COUNTY, WASHINGTON



SCALE: 1"=60'
0 30' 60' 120'

BASIS OF BEARINGS:

RECORD OF SURVEY BY BASELINE ENGINEERING, INC. RECORDED UNDER AUDITOR'S FEE NO. 200901155011 HOLDING THE FOUND BRASS DISC AT THE CENTER 1/4 CORNER AND THE MOST WESTERLY 1/2" REBAR AND CAP SET ON SAID SURVEY, WITH A BEARING OF NORTH 03°20'55"E EAST AND A MEASURED DISTANCE OF 622.15 FEET. SAID SURVEY REPORTS BEARINGS BASED ON WASHINGTON STATE PLANE, NAD 83-91, SOUTH ZONE, AS DEFINED BY PIERCE COUNTY DEPT. OF PUBLIC WORKS PUBLISHED COORDINATES.

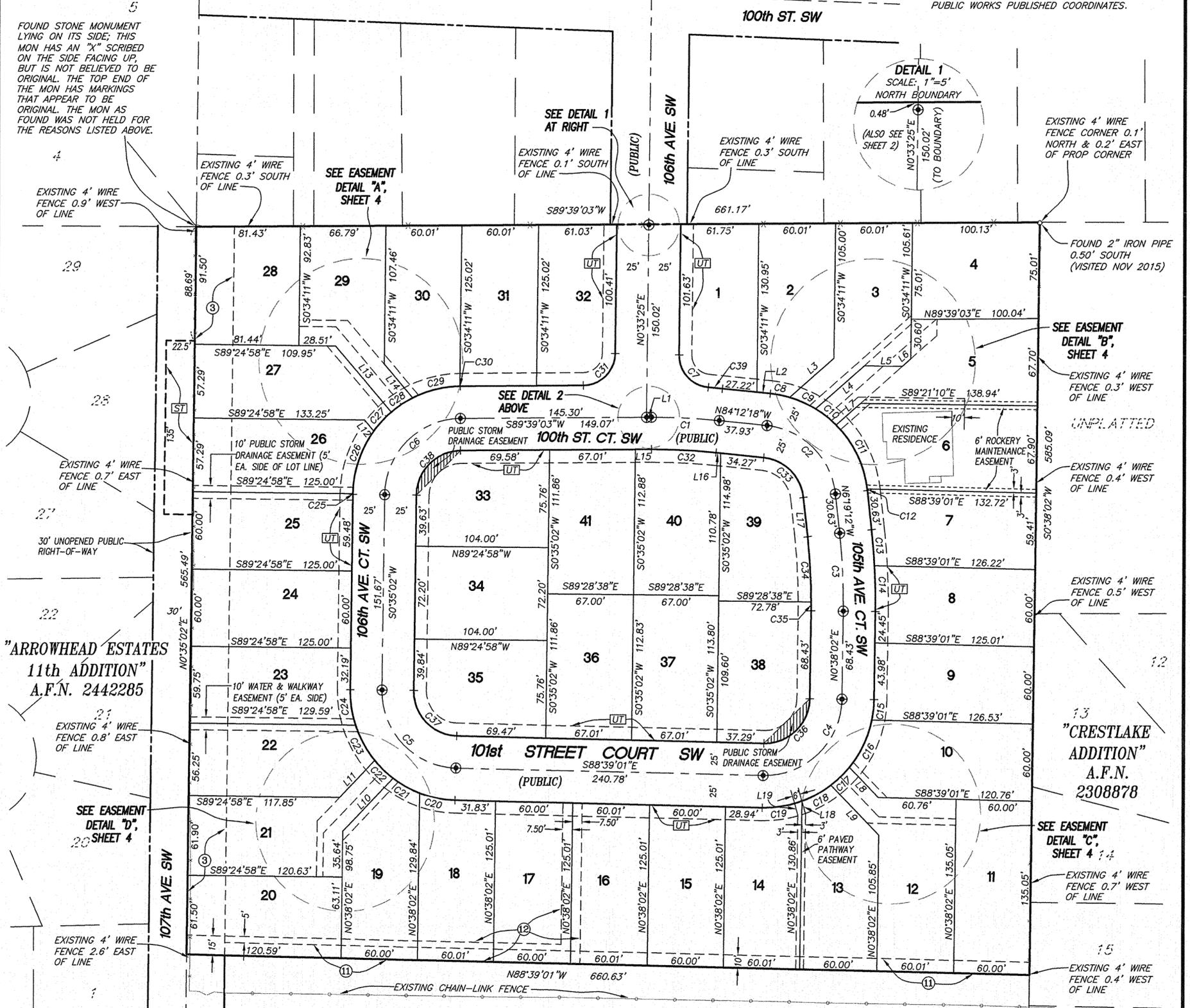


"ARROWHEAD ESTATES
12th ADDITION"
A.F.N. 2643467

"REPLAT OF PORTION OF SOUTHERN
PACIFIC TOWN COMPANY'S
ADDITION" VOL. 41, PP. 1 & 2

FOUND STONE MONUMENT LYING ON ITS SIDE; THIS MON HAS AN "X" SCRIBED ON THE SIDE FACING UP, BUT IS NOT BELIEVED TO BE ORIGINAL. THE TOP END OF THE MON HAS MARKINGS THAT APPEAR TO BE ORIGINAL. THE MON AS FOUND WAS NOT HELD FOR THE REASONS LISTED ABOVE.

FOUND STONE MONUMENT 0.30' WEST OF LINE; HELD FOR C-L ALIGNMENT OF 100th ST. SW (VISITED NOV 2015)



"ARROWHEAD ESTATES
11th ADDITION"
A.F.N. 2442285

"CRESTLAKE
ADDITION"
A.F.N. 2308878

CLOVER PARK SCHOOL DISTRICT

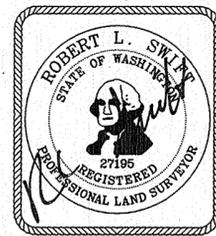
RECORD MATTERS OF SCHEDULE B:

(NUMBERS CORRESPOND WITH SURVEY-RELATED SCHEDULE B RECORD MATTERS CONTAINED IN SUBDIVISION GUARANTEE ISSUED BY FIRST AMERICAN TITLE INSURANCE COMPANY, ORDER NO. 2552296, DATED FEBRUARY 24, 2016)

- ③ 30' EASEMENT GRANTED TO THE CITY OF TACOMA PER SUPERIOR COURT CAUSE NO. 76433 FOR INGRESS, EGRESS, CONSTRUCTION AND MAINTENANCE OF TRANSMISSION LINES AND OTHER APPURTENANCES. (AFFECTS SUBJECT SITE AS SHOWN)
- ⑪ EASEMENT IN FAVOR OF CLOVER PARK SCHOOL DISTRICT FOR INSTALLATION OF DRY UTILITIES PER INSTRUMENT RECORDED UNDER RECORDING NO. 200901150249. (AFFECTS SUBJECT SITE AS SHOWN)
- ⑫ EASEMENT FOR PUBLIC SANITARY SEWER FACILITIES IN FAVOR OF PIERCE COUNTY PER INSTRUMENT RECORDED UNDER RECORDING NO. 201508210643 (AFFECTS SUBJECT SITE AS SHOWN)

LEGEND

- ⊕ SET 2-1/2" DIA. BRASS DISC IN CONCRETE PER CITY OF LAKEWOOD STANDARD PLAN
- ⊙ FOUND MONUMENT AS DESCRIBED (W/ DATE VISITED)
- UT INDICATES 10' WIDE UTILITY EASEMENT (SEE EASEMENT PROVISIONS ON SHEET 2)
- ST INDICATES 22.5' x 135' AREA WITHIN THE UNOPENED PUBLIC RIGHT-OF-WAY FOR PUBLIC STORM DRAINAGE FACILITIES CONSISTING OF A BIOFILTRATION SWALE & INFILTRATION TRENCH W/DUAL 12" DIA. PIPES.



DATE SIGNED: 4/18/2016

SHEET 3 OF 5 SHEETS

LARSON AND ASSOCIATES
LAND SURVEYORS
ENGINEERS
PLANNERS

NOTE:

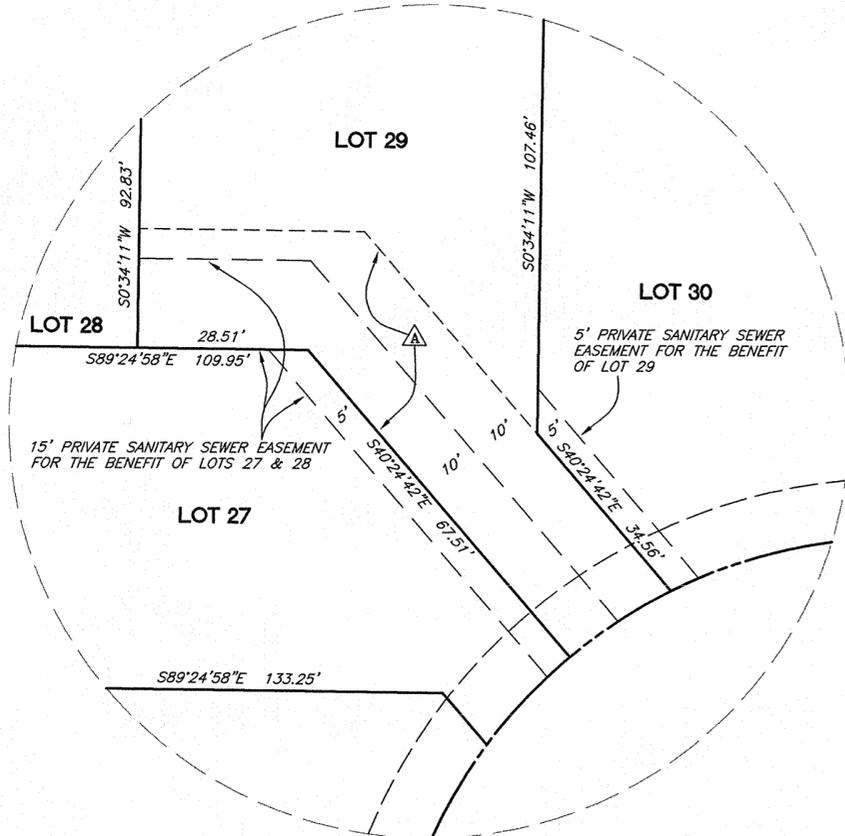
SEE SHEET 2 FOR CURVE DATA, LINE TABLE AND LOT AREAS AND ADDRESSES

8295 PLAT 3
04-15-2016

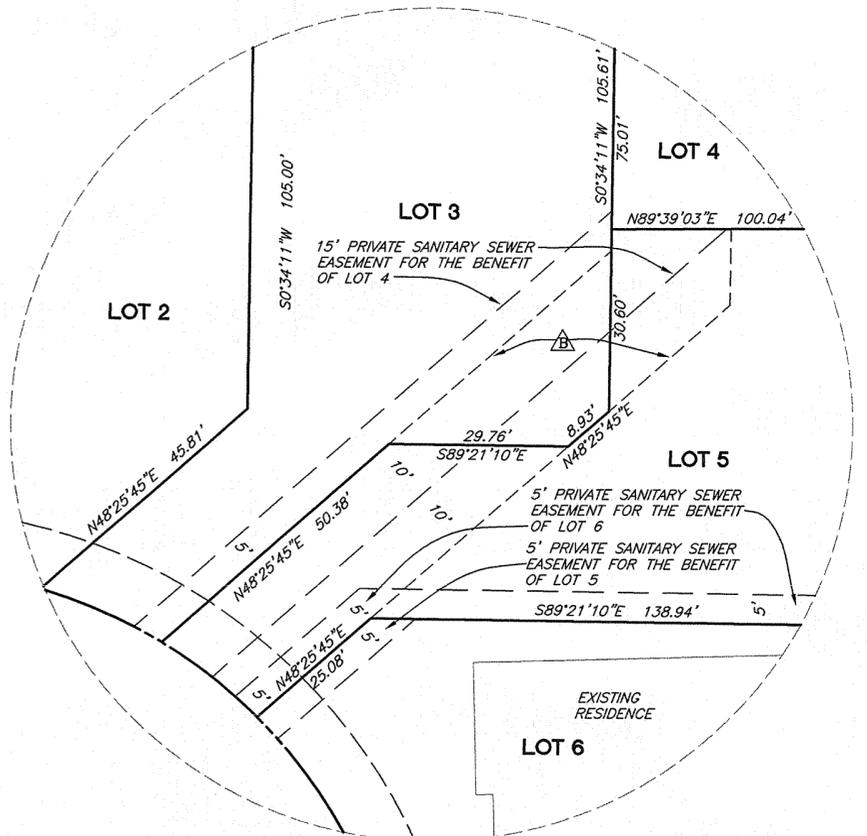
9027 PACIFIC AVENUE, SUITE 4
TACOMA, WASHINGTON 98444-6247
253-474-3404 / Fax 253-472-7358

8295

**PLAT OF
WALKER RIDGE**
A PORTION OF THE SW 1/4 OF THE NE 1/4 OF
SECTION 5, TOWNSHIP 19 NORTH, RANGE 2 EAST, W.M.,
CITY OF LAKEWOOD, PIERCE COUNTY, WASHINGTON
EASEMENT DETAILS

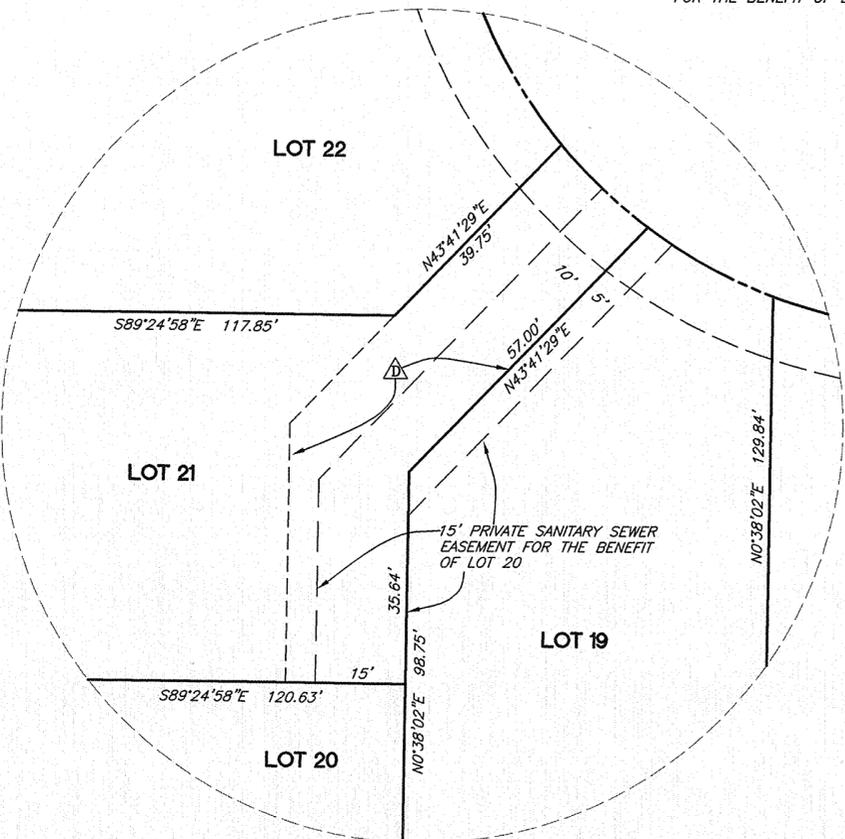


DETAIL "A"

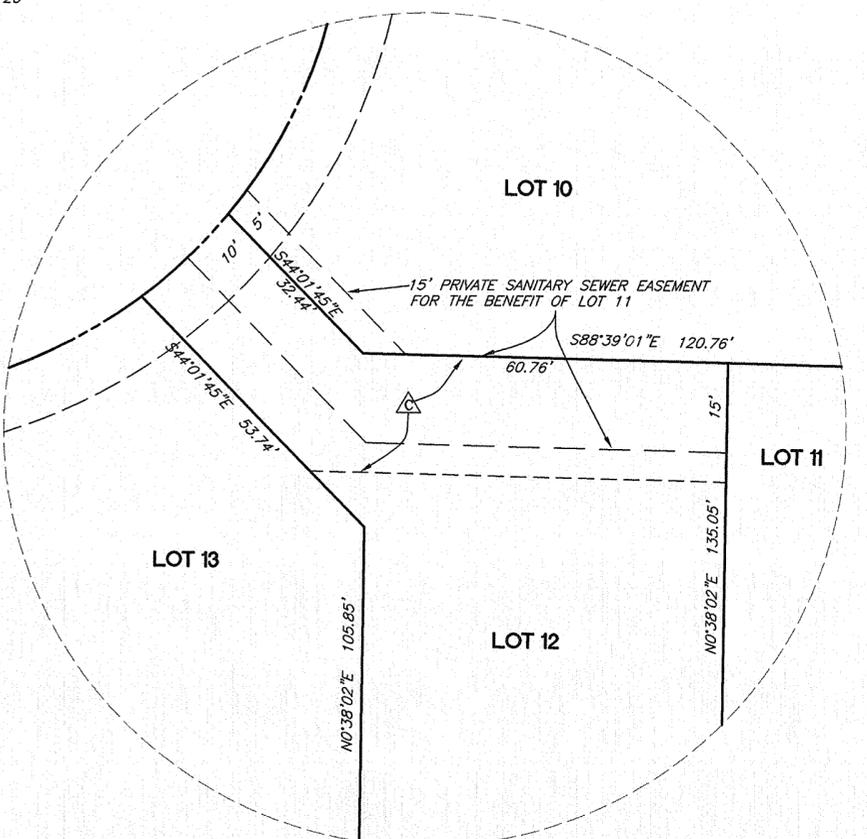


DETAIL "B"

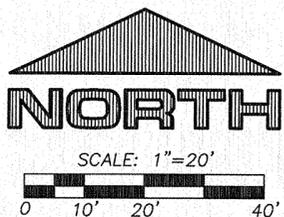
- ▲ INDICATES 20' PRIVATE ACCESS & UTILITIES EASEMENT OVER, UNDER AND ACROSS LOT 29 FOR THE BENEFIT OF LOT 28
- ▲ INDICATES 20' PRIVATE ACCESS & UTILITIES EASEMENT OVER, UNDER AND ACROSS LOTS 3 AND 5 FOR THE BENEFIT OF LOT 4
- ▲ INDICATES 20' PRIVATE ACCESS & UTILITIES EASEMENT OVER, UNDER AND ACROSS LOT 12 FOR THE BENEFIT OF LOT 11
- ▲ INDICATES 20' PRIVATE ACCESS & UTILITIES EASEMENT OVER, UNDER AND ACROSS LOT 21 FOR THE BENEFIT OF LOT 20



DETAIL "D"



DETAIL "C"



DATE SIGNED: 4/18/2016

SHEET 4 OF 5 SHEETS

LARSON AND ASSOCIATES
LAND SURVEYORS
ENGINEERS
PLANNERS

8295 PLAT 4
04-15-2016

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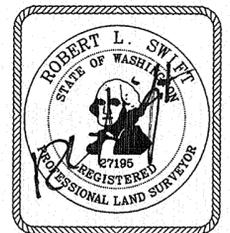
**PLAT OF
WALKER RIDGE
A PORTION OF THE SW 1/4 OF THE NE 1/4 OF
SECTION 5, TOWNSHIP 19 NORTH, RANGE 2 EAST, W.M.,
CITY OF LAKEWOOD, PIERCE COUNTY, WASHINGTON**

**PIERCE COUNTY PUBLIC
WORKS - SEWER DIVISION
SANITARY SEWER NOTES**

1. LOTS 1 THROUGH 41 WITHIN THIS PLAT ARE SERVED BY PIERCE COUNTY'S PUBLIC SANITARY SEWER SYSTEM.
2. EACH LOT OF THIS PLAT SHALL BE SERVED BY AN INDIVIDUAL SIDE SEWER STUB UNLESS OTHERWISE APPROVED BY PIERCE COUNTY.
3. ALL IMPROVEMENTS AND/OR REPAIRS TO THE INDIVIDUAL BUILDING SEWERS SHALL BE MADE BY A REGISTERED SEWER CONTRACTOR IN ACCORDANCE WITH THE LATEST ADOPTED PIERCE COUNTY SEWER CODE (PCC TITLE 13).
4. PIERCE COUNTY, ITS OFFICERS, EMPLOYEES, AGENTS, SUCCESSORS, ASSIGNS AND ITS CONTRACTORS, ARE HEREBY GRANTED A PERPETUAL EASEMENT WITH A RIGHT OF IMMEDIATE ENTRY AND CONTINUED ACCESS FOR THE CONSTRUCTION, IMPROVEMENT, MAINTENANCE, AND REPAIR OF SANITARY SEWER PIPES, MANHOLES, AND OTHER SANITARY SEWER STRUCTURES OVER, UNDER, AND ACROSS THE EASEMENTS AND PRIVATE ROADS SHOWN ON THE FACE OF THE PLAT.
5. SANITARY SEWER SERVICE CHARGES, PERMIT FEES, AND CONNECTION CHARGES SHALL BE IN ACCORDANCE WITH THE LATEST ADOPTED PIERCE COUNTY SEWER CODE (PCC TITLE 13).
6. PIERCE COUNTY WILL NOT PROVIDE A COMMITMENT, OR GUARANTEE, OF SANITARY SEWER AVAILABILITY FOR THE REAL PROPERTY DESCRIBED ON THE FACE OF THIS PLAT UNTIL PAYMENT OF THE REQUIRED CONNECTION CHARGES HAVE BEEN RECEIVED BY THE COUNTY.
7. APPROVAL OF THIS PLAT DOES NOT CONVEY ANY VESTED RIGHTS OR ANY EXCLUSIVE PRIVILEGES RELATED TO SANITARY SEWER SERVICE. IT DOES NOT AUTHORIZE ANY SEWER CONSTRUCTION. IT DOES NOT ELIMINATE THE NEED TO COMPLY WITH THE MOST CURRENT COUNTY, STATE, FEDERAL OR LOCAL STANDARDS OR REGULATIONS OR THE NEED TO OBTAIN ALL NECESSARY SEWER PERMITS.
8. A PUBLIC SEWER EASEMENT EXISTS OR IS BEING CREATED ACROSS LOTS 16, 17, 18, 19 AND 20.
 - A. PIERCE COUNTY, ITS OFFICERS, EMPLOYEES, AGENTS, SUCCESSORS, ASSIGNS, AND ITS CONTRACTORS, ARE HEREBY GRANTED A PERPETUAL NON-EXCLUSIVE EASEMENT WITH A RIGHT OF IMMEDIATE ENTRY AND CONTINUED ACCESS FOR THE CONSTRUCTION, IMPROVEMENT, MAINTENANCE AND REPAIR OF SANITARY SEWER MAINS, MANHOLES AND OTHER APPURTENANCE OVER, UNDER, THROUGH AND ACROSS THE REAL PROPERTY SHOWN ON THE FACE OF THIS PLAT AND DESCRIBED HEREIN AS PUBLIC SANITARY SEWER EASEMENTS.
 - B. NO CHANGES OF GRADES, ELEVATIONS, OR CONTOURS SHALL BE ALLOWED ON, OVER OR WITHIN THE SANITARY SEWER EASEMENT AREAS NOTED ON THE PLAT WITHOUT OBTAINING THE PRIOR WRITTEN APPROVAL OF PIERCE COUNTY.
 - C. NO STRUCTURES (E.G., SHEDS, DECKS, ETC.) OR OBSTRUCTION (E.G., LANDSCAPE PLANTS, ETC.) WILL BE PLACED WITHIN THE PUBLIC SANITARY SEWER EASEMENT. THE EXISTING MAINTENANCE ROAD SHALL NOT BE DISTURBED.
 - D. NO FENCES WILL BE CONSTRUCTED WITHIN OR AROUND THE PUBLIC SANITARY SEWER EASEMENT UNLESS THERE ARE ACCESS GATES FOR MAINTENANCE WORKERS/VEHICLES OF PIERCE COUNTY. MAINTENANCE WORKERS/VEHICLES SHALL HAVE UNRESTRICTED ACCESS 24-HOURS A DAY.

**CITY OF LAKEWOOD COMMUNITY
DEVELOPMENT DEPARTMENT NOTES**

1. NOTICE: "THIS SUBDIVISION LIES WITHIN AN AQUIFER RECHARGE AREA AS DEFINED IN CHAPTER 14.150 LMC. RESTRICTIONS ON USE OR ALTERATION OF THE SITE MAY EXIST DUE TO NATURAL CONDITIONS OF THE SITE AND RESULTING REGULATION".
2. STREET TREES AND LANDSCAPING ADJACENT TO INDIVIDUAL LOTS SHALL BE INSTALLED PRIOR TO FINAL BUILDING INSPECTION OF EACH LOT. LANDSCAPING ADJACENT TO HOMES SHALL BE INSTALLED AND INSPECTED PRIOR TO FINAL BUILDING INSPECTION OF EACH HOME DWELLING UNIT. THIS LANDSCAPING SHALL BE INSTALLED ACCORDING TO THE APPROVED LANDSCAPE PLAN OR ACCORDING TO A SUBSEQUENTLY APPROVED LANDSCAPE PLAN.
3. THE FOLLOWING BUILDING SETBACKS, IN THE R3 ZONE, APPLY TO THIS SUBDIVISION:
FRONT YARD/STREET SETBACK: 10 FEET
GARAGE/CARPORT SETBACK: 20 FEET
REAR YARD SETBACK: 10 FEET
INTERIOR SETBACK: 5 FEET



DATE SIGNED: 4/18/2016

SHEET 5 OF 5 SHEETS



8295 PLAT 5
04-18-2016

9027 PACIFIC AVENUE, SUITE 4
TACOMA, WASHINGTON 98444-6247
253-474-3404 / Fax 253-472-7358

8295

Project Photographs
April 19, 2016









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

Introduction

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

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

Consolidated Funds - General & Street Operations & Maintenance

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

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

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

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

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

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

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

Operating Revenue Variance Analysis

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

Consolidated Funds - General and Street O&M	2014	2015		2015 Actual vs 2014 Actual		2015 Budget vs 2015 Actual	
		Actual	Budget	Actual	Over / (Under)	Over / (Under)	Over / (Under)
Operating Revenues				\$	%	\$	%
Revenues Exceeding 2015 Budget:							
Gambling Tax	\$ 2,482,403	\$ 2,507,300	\$ 2,771,934	\$ 289,531	11.7%	\$ 264,634	10.6%
Local Sales & Use Tax	8,272,877	8,472,400	8,707,904	435,028	5.3%	235,504	2.8%
Franchise Fees	3,382,845	3,408,000	3,520,594	137,749	4.1%	112,594	3.3%
Utility Tax	5,747,855	5,642,000	5,703,609	(44,246)	-0.8%	61,609	1.1%
Miscellaneous/Interest/Other	106,099	43,600	95,720	(10,379)	-9.8%	52,120	119.5%
Criminal Justice Sales Tax	863,463	880,700	926,884	63,421	7.3%	46,184	5.2%
Police Contracts, including Extra Duty	739,621	671,000	706,691	(32,930)	-4.5%	35,691	5.3%
Permits & Fees (PW)	85,956	28,300	57,992	(27,964)	-32.5%	29,692	104.9%
Development Service Fees (CED)	1,096,893	973,450	1,002,837	(94,056)	-8.6%	29,387	3.0%
Sales/Parks	481,690	490,100	515,202	33,513	7.0%	25,102	5.1%
License & Permits (BL, Alarm, Animal)	447,376	434,800	452,242	4,866	1.1%	17,442	4.0%
State Shared Revenues	1,999,468	1,954,700	1,970,508	(28,960)	-1.4%	15,808	0.8%
Leasehold Tax	6,457	16,000	22,800	16,343	253.1%	6,800	42.5%
Brokered Natural Gas Use Tax	79,394	30,000	33,661	(45,733)	-57.6%	3,661	12.2%
Municipal Court Charges for Services	14,025	-	-	(14,025)	-100.0%	-	n/a
Interfund Transfers	284,700	284,700	284,700	-	0.0%	-	0.0%
Revenues Below 2015 Budget:							
Property Tax	6,468,617	6,565,600	6,563,936	95,319	1.5%	(1,664)	0.0%
Intergovernmental	353,747	417,222	413,554	59,807	16.9%	(3,668)	-0.9%
Other Charges for Services	15,295	11,000	6,697	(8,598)	-56.2%	(4,303)	-39.1%
Admissions Tax	654,011	667,100	656,410	2,399	0.4%	(10,690)	-1.6%
Parks & Recreation Fees	234,414	252,500	231,151	(3,264)	-1.4%	(21,349)	-8.5%
Fines & Forfeitures	2,123,056	2,224,600	2,003,162	(119,895)	-5.6%	(221,438)	-10.0%
Total Operating Revenues	\$ 35,940,262	\$ 35,975,072	\$ 36,648,188	707,927	2.0%	\$ 673,117	1.9%

Gambling Tax:

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

Local Sales & Use Tax:

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

Franchise Fees:

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

Fines & Forfeitures:

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

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

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

Utility Tax:

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

Miscellaneous/Interest/Other:

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

Criminal Justice Sales Tax:

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

Police Contracts, including Extra Duty:

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

Public Works Permits & Fees:

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

Development Services Permits & Fees:

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

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

Sales Tax/Parks:

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

Licenses, Permits & Fees:

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

State Shared Revenues:

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

Brokered Natural Gas Use Tax:

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

Municipal Court Charges for Services:

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

Other Charges for Services:

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

Admissions Tax:

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

Parks & Recreation Fees:

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

Intergovernmental:

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

Operating Expenditure Variance Analysis

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

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

Police:

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

Community & Economic Development:

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

Municipal Court:

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

Parks, Recreation & Community Services:

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

Legal:

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

Administrative Services:

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

City Council:

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

Street Operations & Maintenance:

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

Non-Departmental:

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

City Manager:

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

Interfund Transfers:

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

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

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

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

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

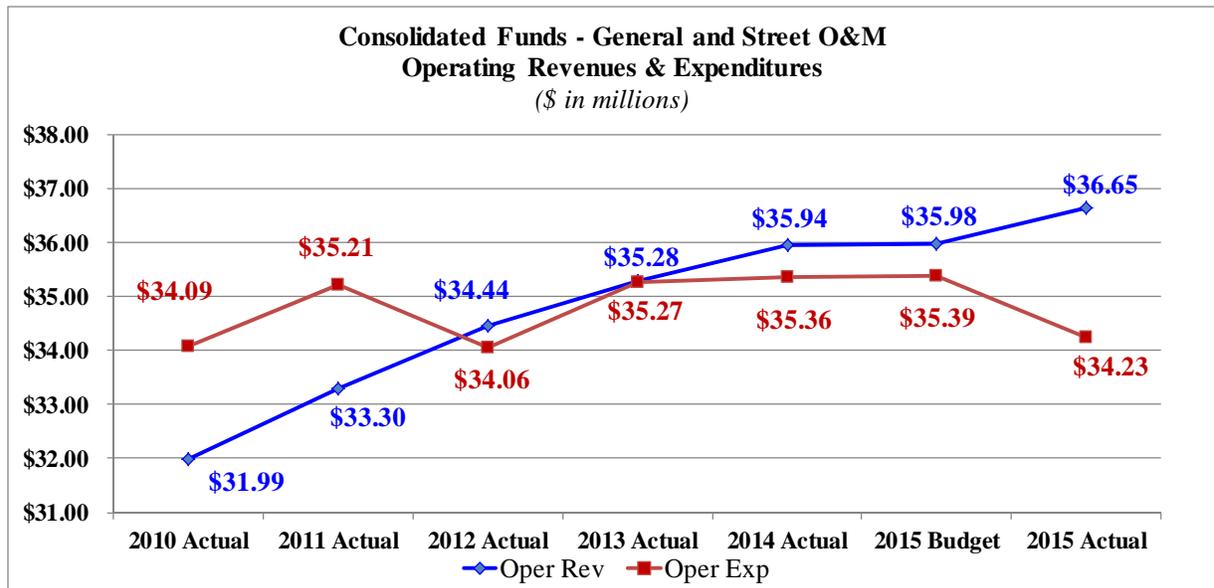
2014 Actual: Operating expenditures of \$35.36M is below operating revenue of \$35.94M, resulting in an operating income of \$582K due to increased revenues and expenditure savings.

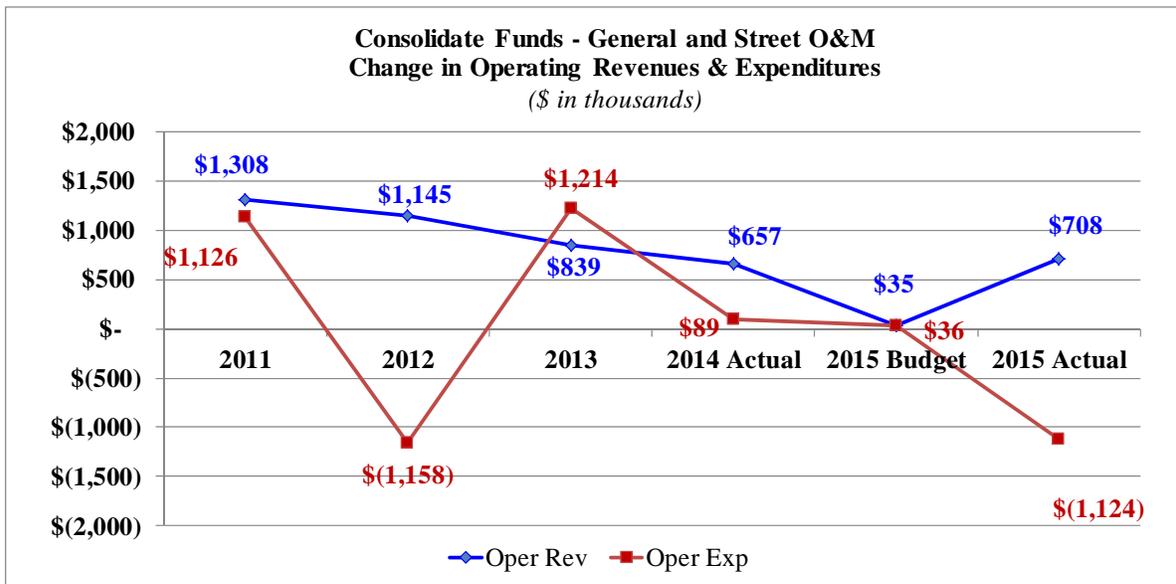
2015 Budget: Operating expenditures of \$35.39M is expected to be below operating revenues of \$35.98M, resulting in an operating income of \$581K.

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

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

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





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

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

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

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

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

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

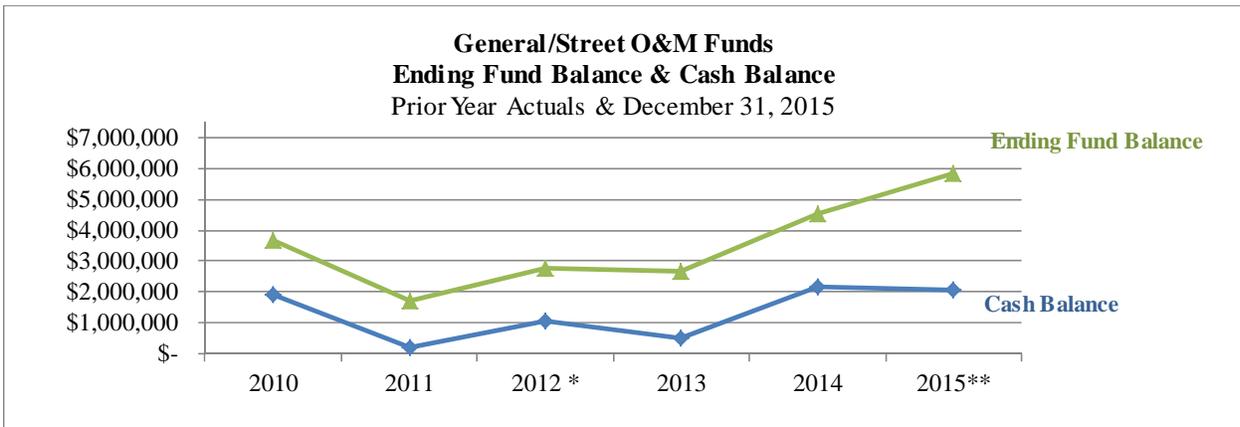
the 2015 estimated ending fund balance is restored to \$4.44M at the end of 2016 and complies with the City’s financial policies as it relates to ending fund balance reserves.

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

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

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

* Higher cash balance in 2012 due to not transferring \$778K to Fund 501 Fleet reserves.
 ** Lower cash balance due to providing short-term/temporary interfund loans.



Interfund Loans

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

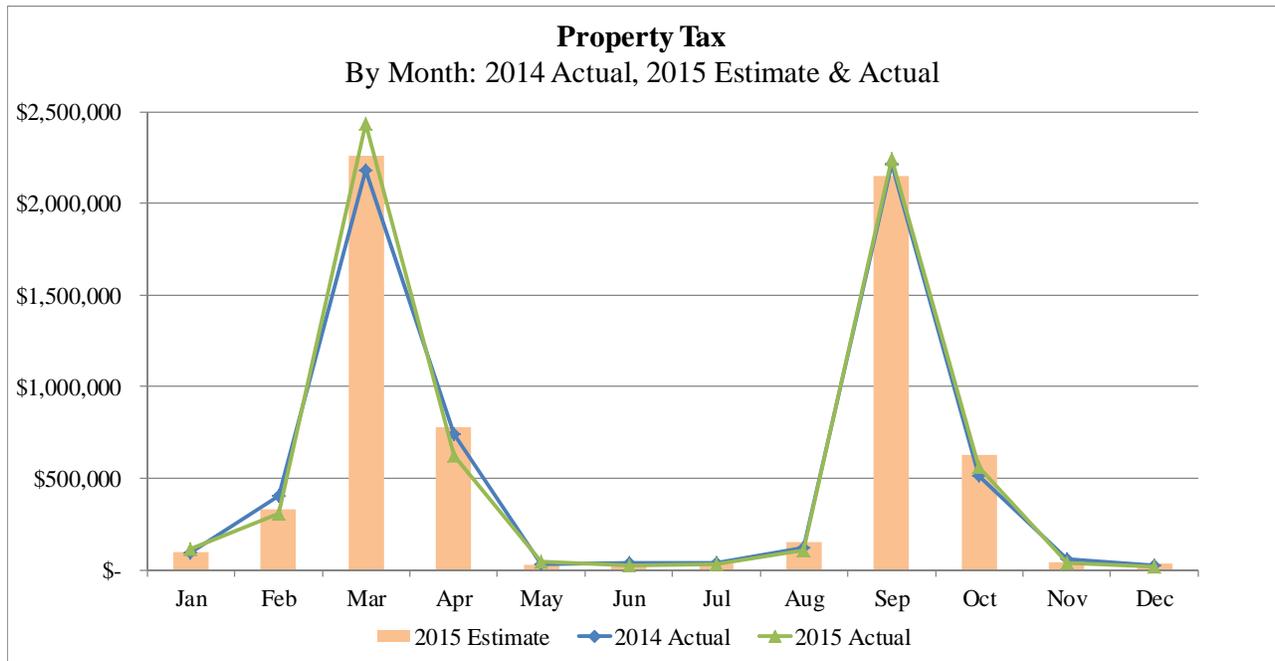
In 2015, the General Fund provided the following temporary interfund loans consistent with the financial policies:

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

Property Tax

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

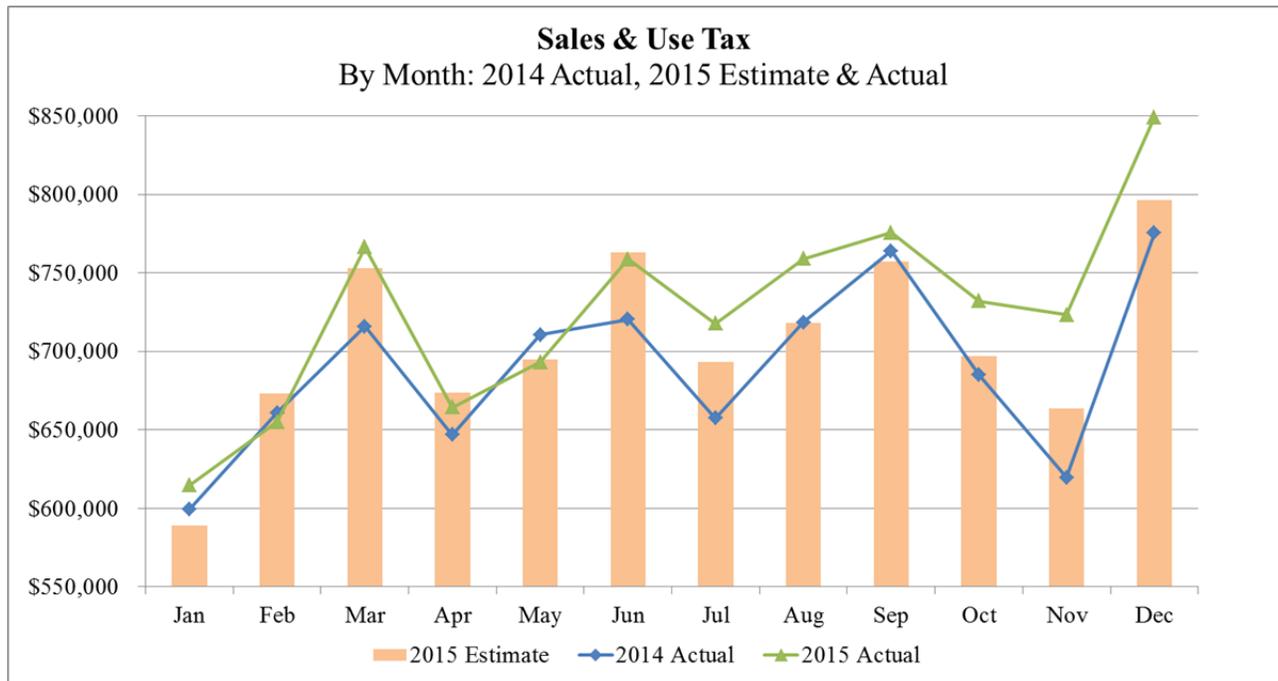
Property Tax								
Month	2013 Actual	2014 Actual	2015		Over / (Under)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 102,245	\$ 92,779	\$ 98,339	\$ 112,501	\$ 19,722	21.3%	\$ 14,162	14.4%
Feb	433,439	403,847	330,694	305,599	(98,248)	-24.3%	(25,095)	-7.6%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



Sales & Use Tax

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

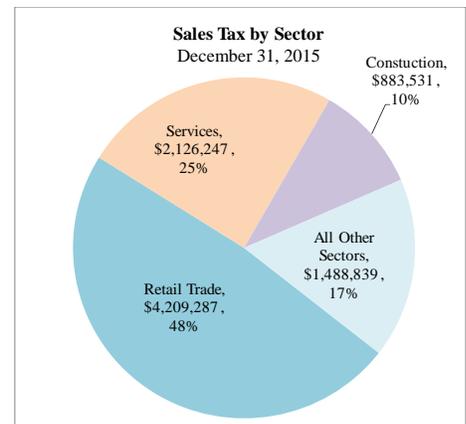
Sales Tax								
Month	2013 Actual	2014 Actual	2015		Over / (Under)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 588,783	\$ 599,289	\$ 589,070	\$ 614,566	\$ 15,277	2.5%	\$ 25,496	4.3%
Feb	665,316	660,758	673,293	654,875	(5,883)	-0.9%	(18,418)	-2.7%
Mar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



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

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

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



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

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

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

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

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

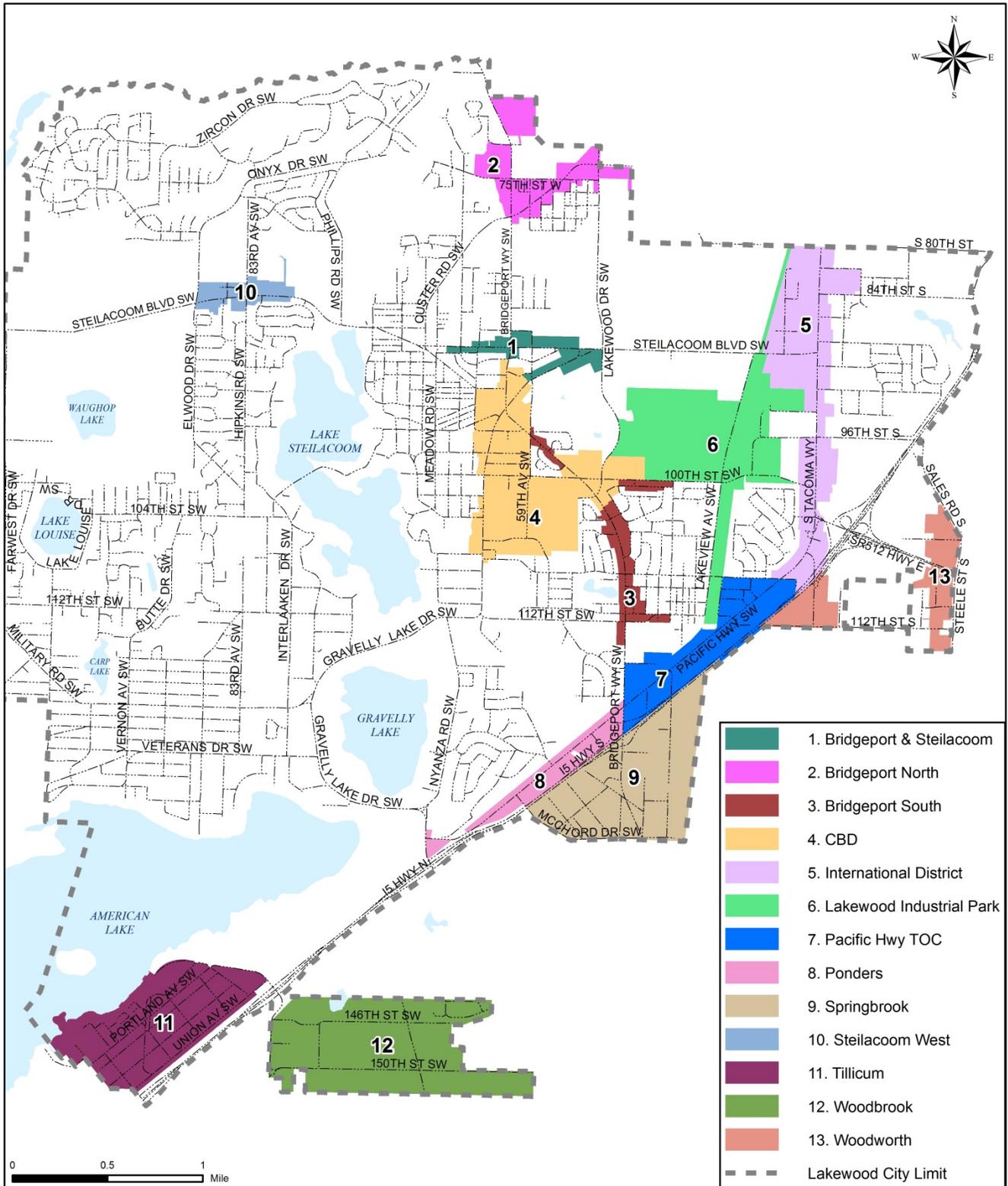
- Specialty trade contractors increased by \$38K or 13%
- Heavy and civil engineering construction increased by \$8K or 7%
- Construction of buildings decreased by \$48K or 10%

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

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

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

Descriptor	Map ID	Location
Bridgeport & Steilacoom	1	Steilacoom Boulevard from John Downer Road to Lakewood Drive
Bridgeport North	2	Bridgeport Way from Custer Road to University Place city limit, and Custer Road from Bridgeport Way to Tacoma city limit
Bridgeport South	3	Bridgeport Way from 108 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)



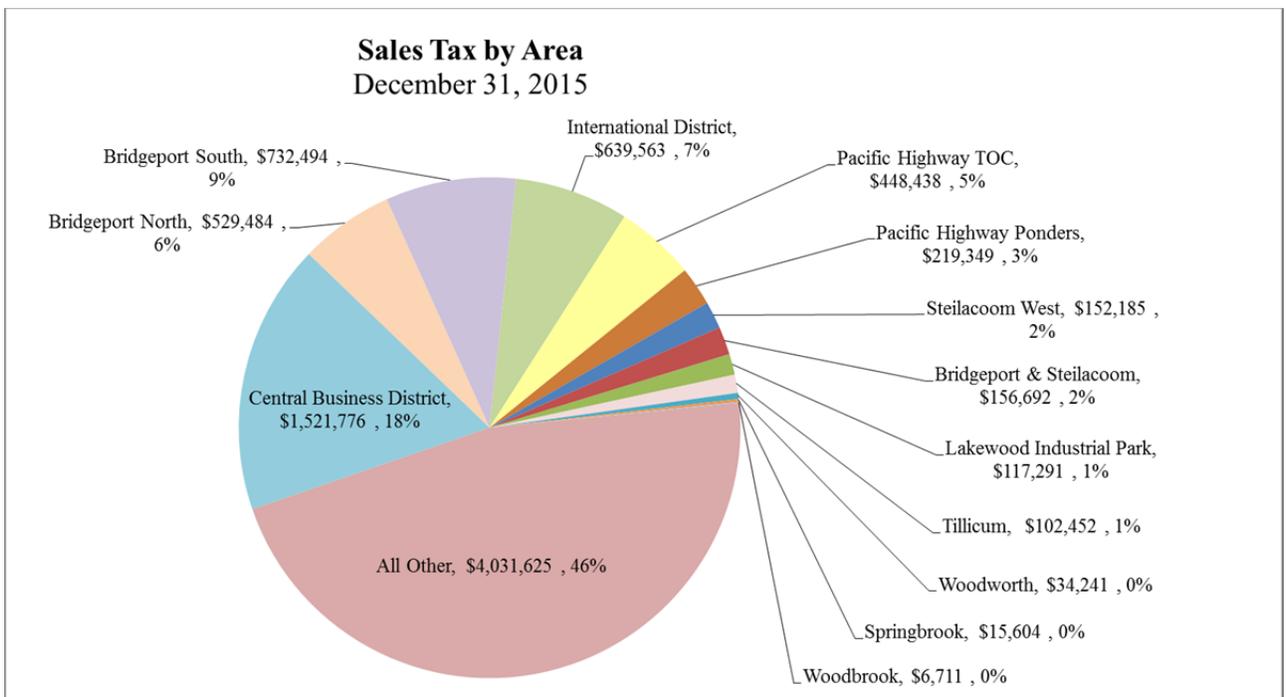
Retail Tax Areas

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

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

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

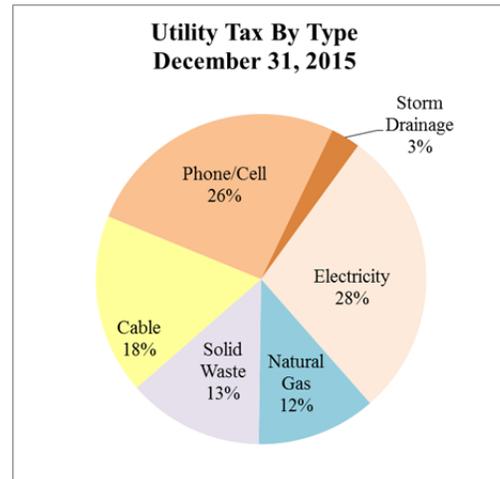
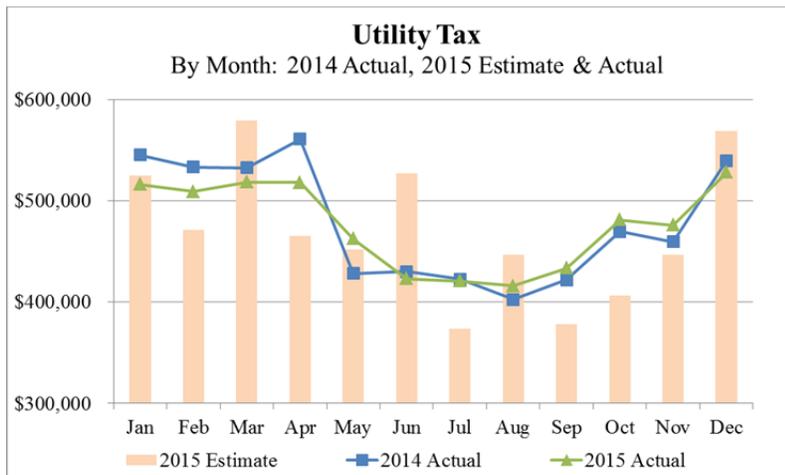
Sales & Use Tax by Area					
Map ID/Area	2013 Annual	2014 Annual	2015 Annual	Over / (Under)	
				Change from 2014	
				\$	%
1 Bridgeport & Steilacoom	\$ 118,708	\$ 138,665	\$ 156,692	\$ 18,027	13.0%
2 Bridgeport North	545,338	500,286	529,484	29,198	5.8%
3 Bridgeport South	619,902	678,685	732,494	53,809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



Utility Tax

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

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



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

Gambling Tax

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

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

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

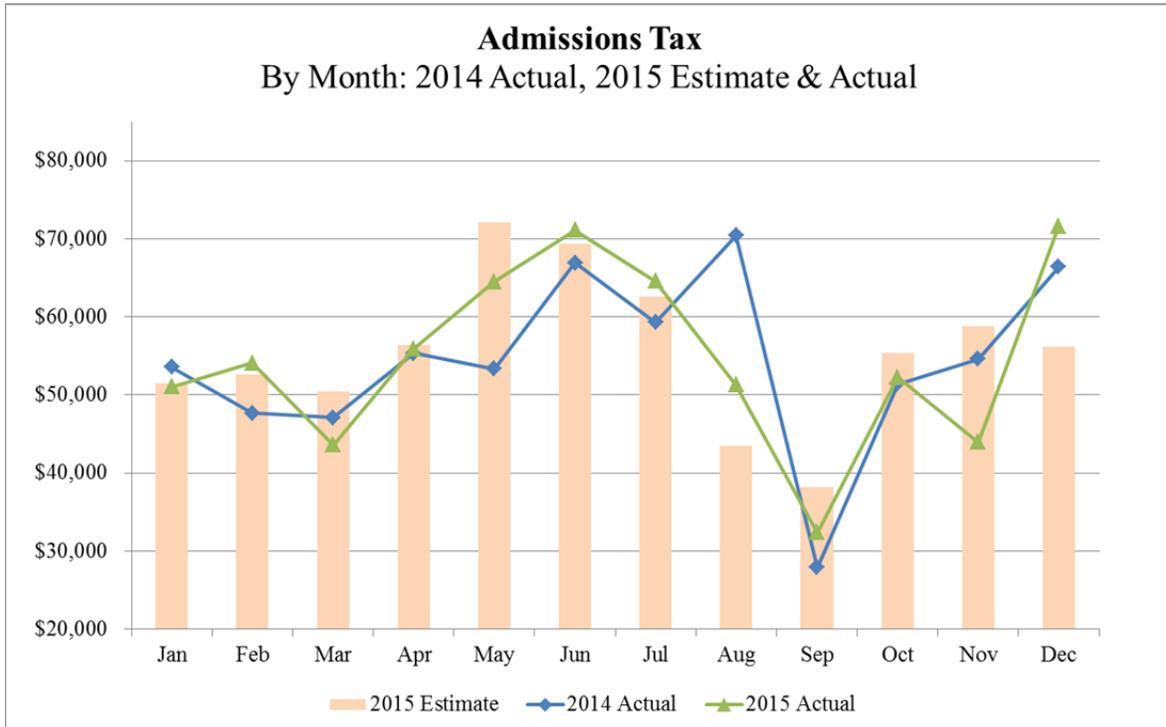


Admissions Tax

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

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

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



Franchise Fees

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

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

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

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

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

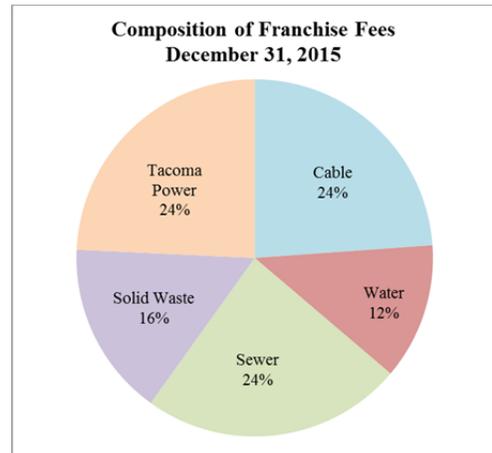
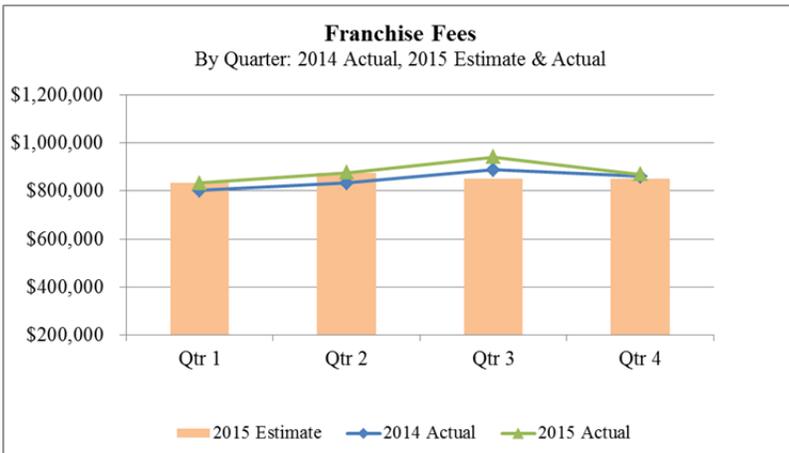


Photo Infraction – Red Light/School Zone Enforcement

The City currently has eight cameras operating at five locations:

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

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

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

Jail Services

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

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

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

Animal License

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

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

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

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

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

Note - Information for prior years is not available.

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

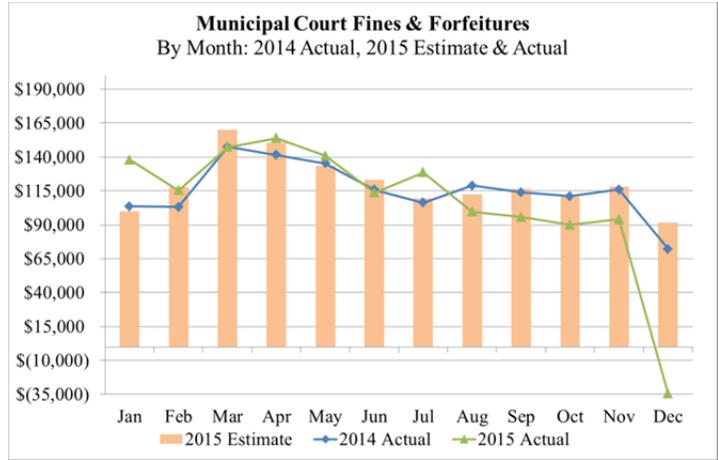
Animal License									
Month	2013 Actual	2014 Actual	2015		Over / (Under)				
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget		
					\$	%	\$	%	
Jan	\$ 534	\$ 13,053	\$ 4,276	\$ 210	\$ (12,843)	-98.4%	\$ (4,066)	-95.1%	
Feb	13,661	11,528	12,032	14,941	3,413	29.6%	2,909	24.2%	
Mar	7,546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

Ave Change (2010 - 2014):	-1.8%
Ave Change (2011 - 2015):	-3.4%

Fines & Forfeitures

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

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



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

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

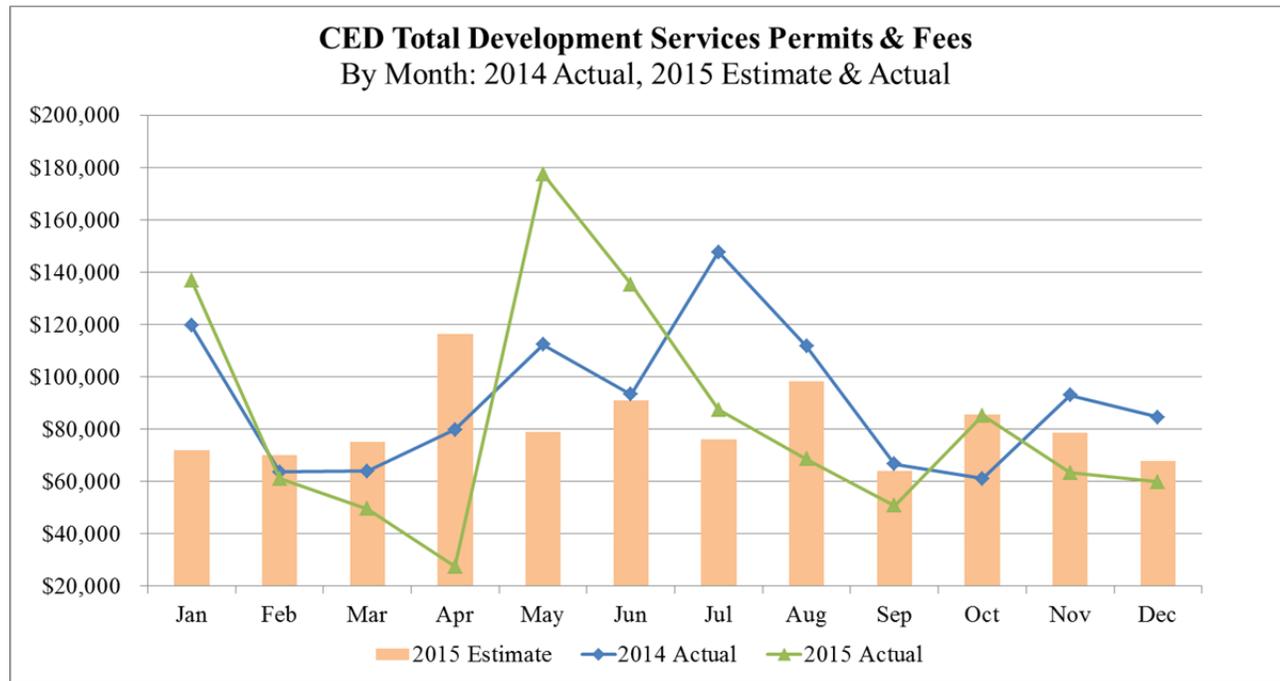
The negative revenue amount in December 2015 is due to the amount of court revenue receivables accrued in 2014 compared to 2015.

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

Development Services Permits & Fees

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

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



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

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

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

Community and Economic Development

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

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

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

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

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

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

Parks, Recreation & Community Services

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

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

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

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

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

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

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

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

Expenditures include allocation of internal service charges.

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

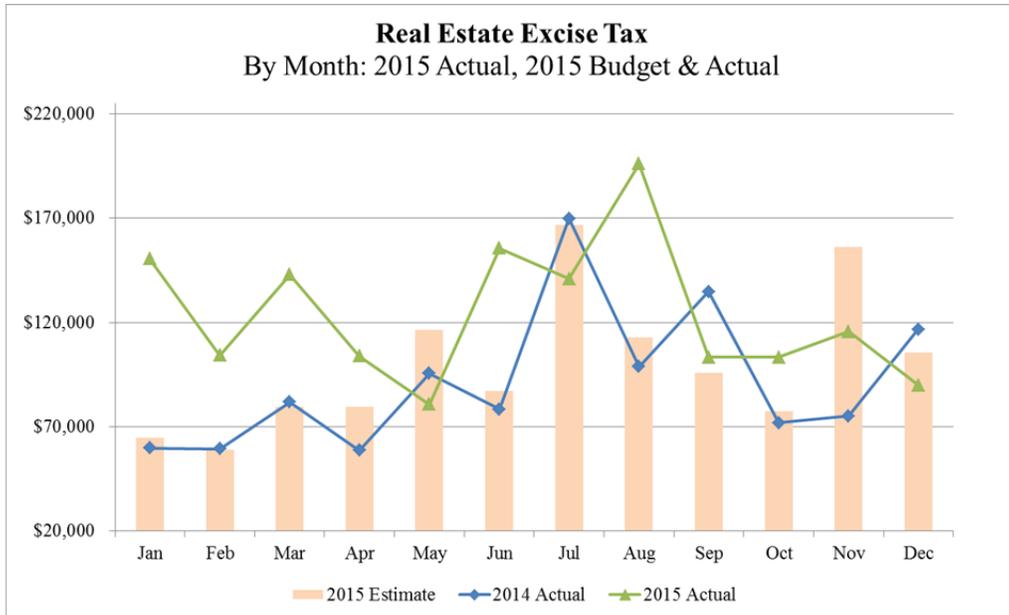
Fund 102 Real Estate Excise Tax

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

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

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

Ave Change (2010 - 2014):	14.8%
Ave Change (2011 - 2015):	32.9%



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

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

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

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

Fund 103 Transportation Benefit District

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

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

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

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

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

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

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

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

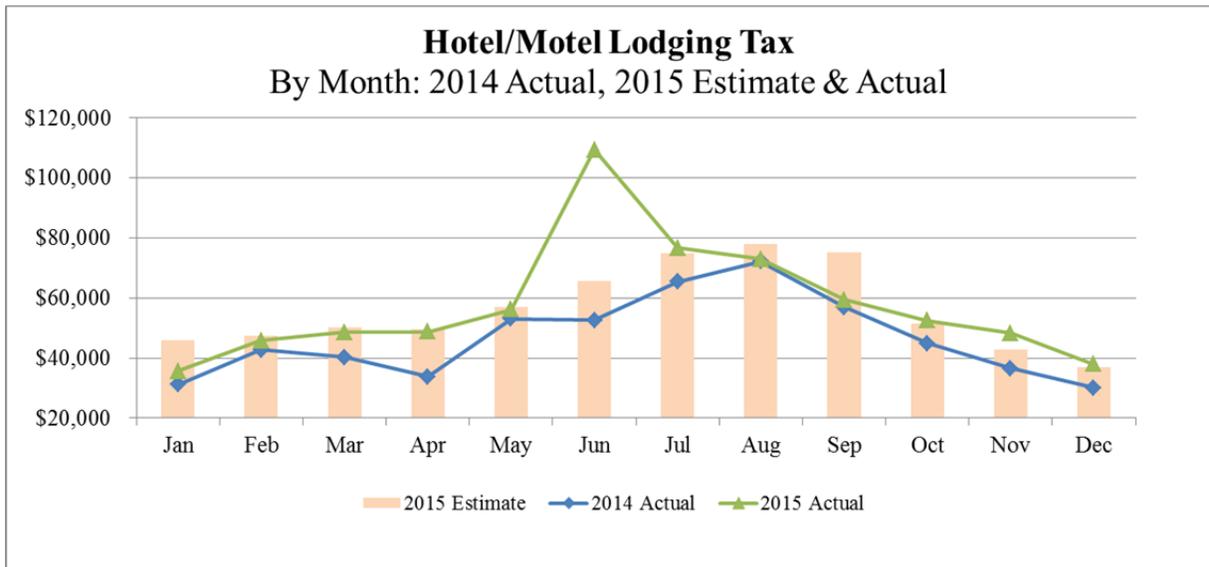
Fund 104 Hotel/Motel Lodging Tax

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

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

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

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



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

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

Fund 190 Community Development Block Grant

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

CDBG:

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

HOME:

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

Section 108:

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

The tables below provides a listing of activity for 2015.

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

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

Fund 191 Neighborhood Stabilization Program

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

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

Fund 192 Office of Economic Adjustment Federal Grant

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

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

Fund 195 Public Safety Grants

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

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

Fund 301 – Parks Capital CIP

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

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

Beginning Fund Balance, Jan 1	\$ 10,276
Year-to-date Sources	\$ 622,555
Year-to-date Uses	\$ 545,727
Ending Fund Balance - Dec 31, 2015	\$ 87,104

Footnote - Explanation of Parks Capital Projects Negative Project Balances:

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

Fund 302 – Transportation CIP

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

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

Footnote - Explanation of Transportation Capital Projects Negative Project Balances:

- 1- Negative balance to be covered by 2016 budget.
- 2 - Submitted final project report, final reimbursement (amount uncertain) from WSDOT pending.
- 3 - Per Sound Transit agreement, bill once at project completion.
- 4 - Expenses prior to 7/20/2015 were ineligible for CDBG funding. Negative balance to be covered by 2016 REET funds.
- 5 - Project over budget by \$320 and WSDOT withheld \$1,365 of the state share of the contract, for a total balance of -\$1,685.

Fund 311 – Sewer CIP

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

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

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

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

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

Fund 312 – Sanitary Sewer Connection CIP

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

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

Fund 401 – Surface Water Management Operations & CIP

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

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

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

Debt Service

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

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

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

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

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

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

Cash & Investments

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

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

By Fund Summary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City Council

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

City Manager

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

Community and Economic Development

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

Finance

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

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

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

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

(4) Audit for FY 2014.

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

Human Resources

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

Information Technology

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

Police

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

*Pri1/Pri2

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

Parks and Recreation

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

Public Works

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

Legal

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

Municipal Court

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

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

Expect to see higher savings next quarter.

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



To: Mayor and City Councilmembers
From: Tho Kraus, Assistant City Manager/Administrative Services
Through: John J. Caulfield, City Manager *John J. Caulfield*
Date: April 25, 2016
Subject: 2016 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 2015 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
- New allocations, on an exception basis.

PROPOSED BUDGET AMENDMENTS – SUMMARY:

The proposed budget adjustment:

- Increases total beginning fund balance for all funds by \$4.68M, resulting in a revised beginning fund balance of \$22.93M;
- Increases total revenues for all funds by \$6.95M, resulting in a total revised revenue budget of \$80.64M;
- Increases total expenditures for all funds by \$10.63M, resulting in a total revised expenditure budget of \$86.32M; and
- Increases total ending fund balance for all funds by \$1.00M, resulting in a revised projected ending fund balance of \$17.26M.

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 2016	\$ 18,253,967	\$ 4,679,075	\$ 22,933,042	\$ 73,692,656	\$ 6,951,829	\$ 80,644,485	\$ 75,692,177	\$ 10,625,458	\$ 86,317,635	\$ 16,254,445	\$ 1,005,444	\$ 17,259,889
General	3,752,416	2,096,443	5,848,859	36,576,221	130,523	36,706,744	35,887,542	916,221	36,803,763	4,441,095	1,310,745	5,751,840
Special Revenue	1,855,677	1,033,500	2,889,177	5,552,443	1,922,135	7,474,578	6,047,893	3,251,092	9,298,985	1,360,226	(295,459)	1,064,767
Debt Service	949,710	546,123	1,495,833	1,249,296	-	1,249,296	1,418,128	476,082	1,894,210	780,878	70,041	850,919
Capital Projects	2,261,389	443,205	2,704,594	22,197,002	4,429,740	26,626,742	22,810,174	4,994,436	27,804,610	1,648,217	(121,491)	1,526,726
Enterprise	5,371,282	430,168	5,801,450	2,893,110	86,339	2,979,449	5,228,926	229,415	5,458,341	3,035,466	287,092	3,322,558
Internal Service	4,063,493	129,636	4,193,129	5,224,584	383,092	5,607,676	4,299,514	758,212	5,057,726	4,988,563	(245,484)	4,743,079

GENERAL FUND ENDING FUND BALANCE

The 2016 estimated General/Street O&M Funds ending fund balance of \$5.75M equates to 15.5% 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 2015/2016 Adopted Biennial Budget and continues to be met with the proposed carry forward budget adjustments.

- *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 \$763K.
- *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 \$1.91M.
- *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 \$1.91M.

PROPOSED BUDGET AMENDMENTS – DETAILS:

The narrative below provides detailed information on the proposed budget adjustments. A summarized list is included as an attachment to this memo.

Fund 001 General

City Manager Intern 6 month, 1-Time - Add \$10,000 for a skilled intern position to assist the City Manager Department with policy projects. The intern will learn about the functions and services of local government, as well as gain experience in the roles of various departments within a public agency. This

position will focus on projects that are intended to provide exposure to the operations and daily tasks of City government.

Audit Cost Increase, - Add \$4,000 in 2016 for anticipated increase in audit expense

WCIA Potential Deductibles for Claims Prior to 2014 – Carry forward internal service charges of \$134,235 in 2016. Refer to Fund 504 Risk Management section details.

Internal Service Allocations, 1-Time – Carry forward internal services charges of \$176,592 in 2016. Refer to Fund 503 Information Technology section details.

STOP Grant, 1-Time - Add grant award for FY 2015. The award is from the US Department of Justice through the Washington State Department of Commerce. Appropriate \$30,271 in revenue and expenditures for 2016. 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.

Motor Avenue Complete Streets, 1-Time – Appropriation of \$60,000 in 2016 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.

Analysis of Lakewood Towne Center Development, including a Potential Linear Park, carry forward balance of \$5,948 from 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 was appropriated in 2015 to support landscape architectural design, economic impact analysis, and covenant review.

Pacific Highway Redevelopment Market Analysis – carry forward balance of \$12,508 from 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 was appropriated in 2015 for these services.

WSDOT Relocation, Pac Highway & Retail Development and Sales Tax Leakage, 1-Time, Appropriate \$50,000 for various analyses in 2016. In 2015, \$20,000 was appropriated for a Pacific Highway Redevelopment Market Analysis to be completed by Berk Consulting. Of this \$20,000 appropriation, \$7,492 was expended in 2015, and the balance of \$12,508 is being carried forward into 2016. Berk Consulting has been engaged with for the Pacific Highway & Retail Development and Sales Tax Leakage Analysis to evaluate retail leakage across retail sectors and evaluate the market feasibility of key retail sectors.

South Tacoma Way & Springbrook “Meet & Greets”, 1-Time - Appropriate \$9,000 in expenditures. The community & economic development department is proposing to perform community outreach to commercial property owners and businesses along South Tacoma Way and in the Springbrook neighborhood. The outreach is to occur prior to new road improvements being installed along Bridgeport Way and South Tacoma Way. City is desiring to improve business relationships and encourage higher intensity commercial redevelopment.

Subarea Plan, 1-Time – Appropriate \$300,000 in expenditures. The community & economic development department is proposing a subarea plan for the City’s downtown. The plan will focus on redevelopment, with an emphasis on establishing activity centers, capital investments, new design standards, and modified residential densities on a smaller scale than the current comprehensive plan. The Puget Sound Regional Council is also requiring the City to develop a subarea plan in exchange for receiving future transportation grants.

2015 Code Books, Ongoing – Appropriate \$5,000 in expenditures for the updating of Community and Economic Development Code Books.

2016 Comprehensive Plan Amendments, 1-Time - Appropriate \$13,400 to hire Berk Consulting to assist in the updating of the 2016 Comprehensive Plan.

Transfer to Fund 192, 1-Time – Allocate \$4,750 for training not budgeted in Fund 192 OEA/SSMCP.

Tacoma/Pierce County Economic Development Board, Ongoing, - Appropriate \$5,000 to offset increase in annual board fees. The current payment amount for 2015/2016 is \$15,000.

Court Services, Ongoing – Revenue increase of \$45,942, for DuPont revenue adjustment, based on reconciliation of 2015 Activity. The revised 2016 contract revenue is \$131,062.

Court Services, Ongoing – Revenue decrease of \$46,289, for University Place revenue adjustment, based on reconciliation of 2015 Activity. The revised 2016 contract revenue is \$124,711.

Court Services, Ongoing – Revenue decrease of \$6,988, for Steilacoom revenue adjustment, based on reconciliation of 2015 Activity. The revised 2016 contract revenue is \$92,352.

Fit Bit for Healthy Start Afterschool Program, 1-Time – Allocate \$8,000 in 2016 for the purchase of Fit Bits, funded by Studio Fitness contribution in 2015.

City of Fife - Washington Auto Theft Prevention Authority (WATPA), 1-Time - Appropriate \$81,999 of revenue in 2016 to account for the grant funding period September 1, 2015 through June 30, 2017. This funding through the City of Fife provides for the position of an Auto Crimes Enforcement Task Force Investigator who will be assigned to the WATPA program. There is no local match required. The mission of the Washington Auto Theft Prevention Authority is to prevent and reduce motor thefts in the State of Washington. The balance of this funding at the end of 2016 will be carried forward into 2017.

Criminal Justice Training Center (CJTC), 1-Time – Remove original appropriation of \$35,100 in revenue and replace to actuals of \$12,769 based on the actual grant award.

FBI – Pacific Northwest Innocence Lost Task Force (PNILTF), Ongoing – Eliminate original 2016 revenue and expenditure budget estimates. Appropriate \$ 34,400 in revenues and \$51,591 in expenditures in 2016 to account for contract payments. The allocation is comprised of \$25,800 in revenue

and \$38,693 in expenditures for the period 10/1/15-9/30/16 and \$8,600 in revenues and \$12,898 in expenditures for the period 10/1/2016-9/30/2017. The mission of the PNILTF is to identify and target for prosecution organized crime groups responsible for promotion of prostitution, specifically juvenile prostitution, interstate, or through the use of interstate commerce, drug trafficking, money laundering and alien smuggling. This contract pays for overtime, but not benefits.

FBI – Safe Streets Task Force (SSTF), Ongoing - Eliminate original 2016 revenue and expenditure budget estimates. The allocation is comprised of \$13,161 in revenue and \$18,557 in expenditures for the period 10/1/15-9/30/16 and \$4,387 in revenues and \$6,186 in expenditures for the period 10/1/2016-9/30/2017. The mission of the SSTF is to identify and target for prosecution organized crime groups responsible for drug trafficking, money laundering, alien smuggling, crimes of violence (murder), robber (aggravated assault), violent street gangs, as well as an intensified focus on the apprehension of dangerous fugitives. This contract pays for overtime, but not benefits.

Bulletproof Vest Match, 1-Time – Carry forward unused appropriated expenditures of \$1,942 to be used as match for the Department of Justice - Bulletproof Vest grant of \$ 13,544 awarded to the City of Lakewood in 2015.

Vessel Registration – Carry forward balance of \$8,958 in expenditures from 2015. Add expenditure appropriations of \$18,650 to include \$12,900 in personnel overtime wages and benefits, and \$5,750 for boathouse lease costs. There is \$12,900 in original 2016 revenue budget to offset expenditures. Vessel Registration fees are received from the state through the county from marine vessel registrations to use in eligible boating safety/education and law enforcement programs.

Pierce County Sex Offender Residency Verification – Remove the original 2016 revenue appropriation of \$28,000 and replace it with the actual of \$12,685. The purpose of this contract is to aid in the verification of all registered sex offenders' places of residence for level I offenders every twelve months, level II offenders every six months, and level III offenders every three months in Pierce County.

Greater Lakes Mental Health – Mental Health Professional (MHP), 1-Time - Add \$31,851 in expenditures for professional services. The purpose of this contract is to provide a MHP to work in the field with Neighborhood Police Officers on calls involving mentally unstable persons. The MHP will assess, stabilize, and provide alternatives, if possible to jailing and hospitalization. Prior to renewing this contract in the amount of \$76,373, the City had in place two Department of Justice grants from 2013 and 2014 to pay for partial program costs. This \$31,851 is the city's contribution.

Department of Health and Social Services – Western State Hospital Police Protection, 1-Time - Add \$45,000 in revenue for service calls to Western State Hospital. The purpose of this contract is to provide patrol and emergency police services and emergency police protection (911), evidence preservation and incident investigation services at Western State Hospital and adjacent areas. The current contract period is from 10/23/15-6/30/16.

General/Street Fund Subsidy – Increase by \$30,731 for the following:

- \$14,531 in 2016 for Information Technology Allocation
- 16,200 in 2016 for Gravelly Lake/Park Lodge Elementary Flashing Sign

Fund 101 Street Operations & Maintenance

Allocation of Internal Service Charges – Carry forward \$14,531 for internal service charges for share of information technology costs offset by increase in General Fund subsidy.

Gravelly Lake/Park Lodge Elementary Flashing Sign – Carry forward project balance of \$15,000 and add \$1,200 to cover actual cost of flashing sign offset by increase in General Fund subsidy.

Fund 102 Real Estate Excise Tax

Transfer to Fund 301 Parks Capital – Add \$50,000 transfer to Gateways Project for Pac Hwy/100th and \$10,234 for Springbrook Demolition/Abatement

Transfer to Fund 302 Transportation Capital – Add an additional transfers of \$396,571 in 2016 to provide additional funds for various capital projects to cover increased costs as part of the year-end estimate review of each project. Add \$4,000 to offset transfer from Transportation Benefit District reduction due to audit costs.

Fund 103 Transportation Benefit District

Annual Audit Costs – Add expenditure of \$4,000 to cover annual audit.

Transfer to Fund 302 Transportation Capital – Reduce transfers by \$4,000 accommodate audit costs.

Fund 105 Property Abatement

Eliminate Original Budget Estimate and Replace with Updated Estimate, 1-Time – Remove original and increase 2016 expenditure allocations to \$193,200. Add anticipated abatement revenue of \$8,869.

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 Narcotic Seizures

Drug Enforcement Agency (DEA) Tacoma Regional Task Force, 1-Time – carry forward grant balance revenue and expenditure appropriation of \$6,828, and add expenditure appropriation of \$2,474 for benefits. The contract with the DEA in the amount of \$17,548 is for the period from 10/1/2015 – 9/30/2016. The purpose of these funds is to disrupt the illicit drug traffic in the Pierce County Washington area by immobilizing targeted violators and trafficking organizations, to conduct undercover operations, and to gather and report intelligence data related to trafficking narcotics and dangerous drugs.

Narcotic Seizures - Add \$299,786 in expenditures resulting in a revised ending fund balance of \$0.

Fund 182 Federal Seizures

Federal Seizures - Add \$196,847 in expenditures resulting in a revised ending fund balance of \$0

Fund 190 CDBG

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 \$69,910 to provide: \$30,028 for physical improvement programs; and \$39,882 for housing programs.
- *CDBG 2014-2015 Entitlement Program, 1-Time* - Carry forward grant program revenue allocation of \$147,419 to provide: \$25,000 for public services; and \$122,419 for housing programs.
- *CDBG 2015-2016 Entitlement Program, 1-Time* – Carry forward grant program revenue allocation of \$447,454 to provide: \$77,557 for administration; \$315,698 for physical improvements; and \$54,198 in housing programs.
- *CDBG 2016-2017 Entitlement Program, 1-Time* – Add grant program revenue allocation of \$467,050; and carry forward grant revenue allocation of \$101,115 to provide: \$93,410 administration; \$343,000 physical improvements; \$131,755 in housing programs.
- *CDBG Revolving Loans Major/Program Income, 1-Time* - Add \$35,000 program income to carry forward of \$34,859 existing program income to provide for related program expenditures of \$69,859.
- *CDBG Revolving Loans Down Payment Assistance, 1-Time* – Add \$10,000 program income from loan repayments to carry forward of \$6,092 existing program income to provide for related program expenditures of \$16,092.
- *CDBG Economic Development, 1-Time* – Add \$6,300 program income from loan principal payments, and \$882 from revolving loan interest, to carry forward of existing program income of \$12,728 to provide for related program expenditures of \$19,910. Economic Business Loans are low interest business loans for the purpose of creating and/or retaining low-income jobs.

HUD – SECTION 108 Loan Guarantee Program, 1-Time, Carry forward \$141,500 to provide for 108th Street – Main Street to Bridgeport Way project expenditures.

HOME, 1-Time – Carry forward \$741,931 in grant revenue allocation to provide: \$6,283 administration; \$75,623 for housing rehabilitation programs; and \$660,025 in affordable housing and down payment assistance.

Nisqually Grant for Emergency Assistance for Displaced Residents (EADR), 1-Time – carry forward revenue of \$4,068 received in 2012 and grant program balance expenditure allocations of \$4,068. Expenditures provide for 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.

Nisqually Grant for Minor Home Repairs, 1-Time – new revenue allocation of \$375 for minor loan repayment and carry forward of revenue allocation of \$9,520 received in 2015 to pay minor home repair loan program expenditures of \$9,895. Nisqually funds are used for residents who do not qualify for CDBG funding do to ineligible housing or income.

Fund 191 Neighborhood Stabilization Program

NSPI, 1-Time – Add \$38,885 in abatement revenue in 2016. Add \$191,760 in program expenditure allocations for 2016. The 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 Adjustment/South Sound Military Communities Partnership

Transfer from General Fund, 1-Time – Appropriate transfer and expenditure of \$4,750 to SSMCP for training of personnel.

Fund 195 Public Safety Grants

Washington Traffic Safety Commission – Impaired Driving Emphasis Grant, 1-Time - Appropriate a total of \$7,500 in revenues and expenditures in 2016. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled local and multi-jurisdictional DUI patrols.

Washington Traffic Safety Commission – Target Zero, 1-Time - Appropriate a total of \$2,850 in revenues and expenditures in 2016. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled local and multi-jurisdictional DUI patrols.

Washington Traffic Safety Commission – Distracted Driving Grant, 1-Time - Appropriate a total of \$1,450 in revenues and expenditures in 2016. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled local and multi-jurisdictional distracted driving patrols.

Washington Traffic Safety Commission – Motorcycle, 1-Time - Appropriate a total of \$2,500 in revenues and expenditures in 2016. No local match is required. The grant provides funding for overtime wages and related benefits for law enforcement personnel to participate in scheduled local motorcycle patrols.

Washington Traffic Safety Commission – Seatbelts, 1-Time - Appropriate a total of \$1,600 in revenues and expenditures in 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 seatbelt focused patrols.

Emergency Management Planning Grant, 1-Time - Appropriate a total of \$26,410 balance of grant revenues and expenditures in 2016 to account for the grant funding period of July 1, 2015 through August 31, 2016. The grant is for the purpose of paying the salary and benefits of an emergency management coordinator in cooperation with West Pierce Fire and Rescue. This grant requires a 50% match which is already budgeted in the General Fund Emergency Management budget in addition to in-kind Assistant Police Chief wages.

Justice Assistance Grant – Metal Theft, 1-Time - Appropriate a total of \$1,155 balance of grant revenues and expenditures. The grant has been reallocated to use as payment for 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.

Bulletproof Vest Partnership, 1-Time - Appropriate a total of \$13,544 in revenue and expenditures for the grant period of April 15, 2015 through August 31, 2017. This funding is for armored vests that meet the

National Institute of Justice applicable ballistic and stab resistant standards for officers. There is a 50% local match required. This match is already budgeted in the General Fund.

Washington State Parks Recreational Boating Safety, 1-Time - Appropriate \$12,759 in revenues and expenditures for grant period March 1, 2016–September 30, 2016. This grant provides funding for officer overtime and benefits for emphasis patrol, vessel safety inspections, and educational boater safety related activities. This grant has in-kind matching requirements of \$6,669.

Justice Assistance Grant – Mental Health, 1 –Time Allocate \$ - 43,367 in revenue and expenditures in 2016 to account for funding of the City’s Greater Lakes Mental Health contract 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. This portion of funding is rolled over from 2015.

Washington Traffic Safety Commission – Phlebotomy, 1-Time - Appropriate a total of \$50,000 in revenues and expenditures in 2016. This grant is to fund the Lakewood Police Department to operate the Law Enforcement Phlebotomist Pilot Program. This program is aimed at training law enforcement officers within the department to draw blood from suspected impaired drivers for the purposes of forensic alcohol and drug testing and submission as evidence to the Lakewood Municipal Court. The grant period is from 2/1/2016 - 6/30/17. The City provides match for this funding with Driving Under the Influence Court fees used for DUIC patrols, and in-kind match of Police Traffic Sergeant wages and benefits.

Fund 202 LID Debt Service

Debt Service, 1-Time – Appropriate expenditures of \$476,082 to call a portion of the outstanding bonds for CLID 1101. The excess payment is funded by excess revenue received in 2015 as a result of a property owner paying off the remaining balance of their assessment early, as well as \$150,000 in regular receipts from property owners in 2015. In 2015, the excess payment was scheduled to be used to call additional outstanding bonds; however, the call notice was sent a day later than what is stipulated in the bond ordinance, and the City was unable to call any bonds for CLID 1101. In 2016, the City will be calling a total of \$560,000 in bonds (\$85,200 originally budgeted), as well as making an interest payment of \$50,541 (\$49,260 originally budgeted).

Fund 301 Parks Capital

Springbrook Park Expansion Phase II – Appropriate \$90,233 for the completion of demolition services, removal costs, site development, and a picnic shelter. The additional costs to the project are being funded through \$18,076 carry over of 2015 USGA Fees, \$47,157 in unused project balance from the Fort Steilacoom Barn Removal Project completed in 2015, and \$25,000 donation from Lakewood First Lions in 2016.

Waughop Lake Trail – Carry forward project balance of \$24,408.

Harry Todd Playground Replacement – Carry forward \$193,550 project balance.

Springbrook Park Acquisition Phase IV – Allocate \$10,234 in REET to fund the abatement costs incurred, but not funded in 2015 for removal of several dilapidated structures on the purchased land at Springbrook Park.

Gateways Project – Appropriate \$50,000 in additional costs to fund a gateway at Pacific Highway & 100th funded by transfer in from Fund 102 REET.

Fort Steilacoom Barn Removal – Carry forward project balance of \$2,416.

Fund 302 Transportation Capital

Personnel, Engineering, & Professional Services – Reduce Personnel Costs \$13,372 to cover 2015 cost (timing difference).

New LED Streetlights – Carry forward \$62,830 in construction costs that were budgeted but not completed in 2015. Funded by \$ 62,830 of project ending fund balance.

Neighborhood Traffic Safety – Carry forward \$4,584 in construction costs that were budgeted but not completed in 2015. Funded by \$4,584 of project ending fund balance.

Minor Capital – Carry forward \$10,060 in construction costs that were budgeted but not completed in 2015. Allocate additional \$200,000 for Marking supplies (\$40,000), Crack sealing (\$20,000), Pavement patching (\$100,000) and Street Striping (\$40,000). Project additions funded by REET, \$200,000 and \$45,060 of project ending fund balance.

Chip Seal Program – Appropriate \$35,786 for construction costs for additional project scope, the addition of Onyx Dr. SW, in 2016. Funded by \$55,786 of project ending fund balance.

Bridgeport Way/83rd to 75th – Carry forward \$433,436 in construction and intergovernmental costs that were budgeted but not completed in 2015. Funded by \$153,796 of project ending fund balance, \$224,640 from TIB Grant and \$5,000 from Lakewood Water participation.

Gravelly Lake Drive/100th St to Bridgeport Way – Carry forward \$148,444 in services and land acquisition that was budgeted but not completed in 2015. Funded by \$12,744 of project ending fund balance, and \$158,205 from WSDOT grant.

So Tacoma Way/SR512 to 96th – Carry forward \$64,243 in personnel costs and land acquisition that was budgeted, but not completed in 2015. Funded by anticipated TIB grant of \$167,940. Reduce 2016 REET budget by \$12,245.

Madigan Access Improvements – Carry forward \$926,408 in construction costs there were budgeted but not completed in 2015. Funded by \$466,687 from OEA grant and \$459,359 in WSDOT Rail grant

Traffic Signal Upgrade Phase IV – Carry forward final WSDOT grant payout of \$9,515. Reallocate \$13,629 from Unallocated to cover final contractor payouts.

Steilacoom Blvd Corridor Safety Project – Carry forward personnel and land acquisition costs of \$44,661 that were budgeted but not completed in 2015. Funded by WSDOT Grant of \$44,948

Bridgeport Way/JBLM to I-5 – Reduce 2016 construction costs \$25,762 for work completed in 2015. Reduce 2016 WSDOT grant funding \$21,910 and 2016 Developer Contributions \$56,975 for monies received in 2015

South Tacoma Way/Steilacoom Blvd to 88th – Carry forward \$104,883 in construction costs that were budgeted but no completed in 2015. Funded by \$132,566 of project ending fund balance and 2016 WSDOT grant funding of \$78,044

111th/112th Bridgeport Way to Kendrick – Reduce 2016 construction costs \$12,099 for work completed in 2015. Reduce 2016 WSDOT grant funding \$6,369 for monies received in 2015.

Bridgeport Way Overlay – Pac Hwy to 112th – Carry forward \$2,000 in construction costs that were budgeted but not completed in 2015. Funded by \$4,325 WSDOT grant. Reallocate \$22,272 to Unallocated for funding not anticipated for project completion.

Lakewood Dr. 100th to Steilacoom Blvd – Carry forward \$14,442 in constructions costs that were budgeted but not completed in 2015. Funded by \$4,942 of project ending fund balance from 2015 and \$9,500 reallocation from Unallocated. Reduce Fund 103 transfer in, \$4,000 to accommodate TBD annual audit costs and increase fund 102 transfer in, \$4,000 to offset.

Steilacoom Blvd/Lakewood Dr. to 300 Ft West of So. Tacoma Way - Carry forward \$2,000 in construction costs that were budgeted but not completed in 2015. Funded by WSDOT grant of \$4,325. Reallocate \$22,286 to Unallocated for funding not anticipated for project completion.

108th St/Main St to Bridgeport Way – Carry forward \$4,735 in construction costs that were budgeted but not completed in 2015. Funded by \$40,698 in REET transfer in to replace of TBD funding not transferred in 2015.

Lakewood Traffic Signal Upgrade Phase V – Carry forward \$215,134 in construction costs that were budgeted but not used in 2015. Funded by WSDOT grant of \$194,494.

Steilacoom Blvd/Farwest to Phillips – Carry forward \$96,761 in in labor and services costs that were budgeted but not used in 2015. Funded by WSDOT grant of \$83,699 and Intergovernmental grant match of \$4,400.

Safety Projects – Military Road/112th – Carry forward \$32,723 in in labor and services costs that were budgeted but not used in 2015. Funded by WSDOT grant of \$29,824 and \$11,899 carry over of project ending fund balance from 2015.

Safety Projects – Roadway Safety at 96th & 40th – Carry forward \$13,727 in in labor and services costs that were budgeted but not used in 2015. Funded by WSDOT grant of \$11,367 and carry over of \$7,360 of project ending fund balance from 2015.

San Francisco/Bridgeport to Addison – Reallocate \$813 to unallocated for project savings and reduce 2016 REET budget \$18,942. Project completed in 2015.

Custer/John Dower – Reallocate \$1,685 from unallocated to cover reduction in the state share of WSDOT grant proceeds from project close out. Project completed in 2015.

Portland Avenue Traffic Calming – Carry forward \$5,408 for construction costs budgeted but not used in 2015. Funded by carry over of \$86,971 of project ending fund balance from 2015.

City-Wide Improvements – Reallocate \$872 to unallocated from project savings. Project completed in 2015.

100th & Lakewood Drive – Carry forward \$10,189 in personnel and services charges budgeted but not used in 2015. Funded by carry over of \$61,724 of project ending fund balance from 2015.

LED Streetlight Retrofit – Carry forward project balance of \$826,399 funded by DOC Grant of \$398,986, anticipated utility rebates of \$217,640 and LOCAL financing of \$209,773.

Gravelly Lake Drive – Non-motorized Trail – Allocate \$150,000 project costs funded by WSDOT grant of \$125,000 and transfer in from SWM of \$25,000.

Northgate Rd/Edgewood Avenue Street Improvements – Allocate \$23,000 in personnel costs for preliminary engineering for JBLM North access improvements including sidewalks and intersection improvement. Funded by REET, \$23,000.

Washington Blvd Street Improvements – Allocate \$77,000 in personnel costs for preliminary engineering for sidewalks and curb/gutter improvements. Funded by REET, \$77,000.

Safe Routes to School - John Dower Road Sidewalks – Allocate \$100,000 in personnel costs. Funded by WSDOT grant, \$50,000, REET, \$40,000 and SWM participation, \$10,000.

Safe Routes to School - Phillips Road Sidewalks – Allocate \$50,000 in personnel costs. Funded by WSDOT grant, \$20,000, REET, \$20,000 and SWM participation, \$10,000.

Safe Routes to School - Steilacoom Blvd/Weller to Phillips – Allocate \$30,000 in personnel costs. Funded by WSDOT grant, \$25,000 and SWM participation, \$5,000.

Gravelly Lake Drive/59th to Steilacoom – Allocate \$400,000 in personnel and construction costs. Funded by TIB grant, \$320,000, REET \$35,000 and SWM participation, \$45,000.

Durango Street & Steilacoom Blvd. Signalization – Allocate \$11,500 for signalization design funded by Port of Tacoma grant.

Fund 311 Sewer Project CIP

Woodbrook Sewer Extension – Carry forward project balance of \$802,820 funded by \$211,485 from Pierce County Interlocal Grant and \$320,705 from PWTF Loan.

Fund 401 Surface Water Management

Waghop Lake Management Plan – Reduce 2016 construction costs \$1,107 for work completed in 2015. Reduce 2016 DOE grant funding by \$1,393 for monies received in 2015.

Stormwater Source Control Study – Carry forward project balance of \$87,732 funded by DOE grant.

Outfall Water Quality Vaults – Reduce Construction Costs \$12,089 for work completed in 2015.

2016 Stormwater Pipe Repair Project – Carry forward \$12,000 project balance.

Outfall Retrofit – Carry forward \$15,000 project balance.

Storm Drain Replacement – Allocate \$9,500 in construction costs. Funded by Carry over from 2015 of \$6,806 and additional allocation from Operations of \$2,964.

Transfers to Fund 302 Transportation CIP Projects – Increase by \$95,000 for SWM’s share of project costs.

- \$25,000 for Gravelly Lake Drive - Non Motorized Trail
- \$10,000 for Safe Routes to School - John Dower Road Sidewalks
- \$10,000 for Safe Routes to School – Phillips Rd Sidewalks
- \$5,000 for Safe Routes to School - Steilacoom Blvd - Weller to Phillip
- \$45,000 for Gravelly Lake Drive/59th to Steilacoom

Allocation of Internal Service Charges – Add \$23,379 in 2016 for SWM’s share of internal service charges (\$3,953 related to information technology and \$19,426 related to risk management for potential deductibles for claims prior to 2014).

Fund 501 Fleet & Equipment

Police Vehicle Surplus and Replacement – Replace 2 vehicles that are past their useful lives and have become costly to repair, funded by reserves and proceeds from sale. Retain a previously approved for surplus motorcycle as a training cycle.

- Eliminate surplus of motorcycle #15-70-109 and retain as secondary use vehicle for training purposes. Accumulated replacement reserves were previously approved for funding new patrol vehicles.
- Replace vehicle #15-21-029 / 2008 Chevrolet Trailblazer, use replacement reserves of \$25,500 and proceeds from sale of \$4,500 to purchase another undercover-type vehicle to be assigned to Special Operations division. Vehicle is past its useful life and it is no longer cost efficient to repair.
- Replace vehicle #15-70-010 / 1994 Chevy C31403 Ambulance Modular, use replacement reserves of \$50,000 to purchase 2016 Dodge Ram 1500 P/U Extended Cab with 4WD for the Traffic Division. Vehicle is past its useful life and it is no longer cost efficient to repair.
- Build Vehicle #15-30-006, 2016 Chevy Express Cargo Van, use remaining reserves of \$3,711, excess reserves of \$10,286 and funds from the surplus of 15-30-003 to finish outfitting vehicle for use as an animal control van.
- Build Vehicle #15-30-007, 2016 Chevy Express Cargo Van, use excess reserves of \$13,772 and funds from the surplus of 15-30-004 to finish outfitting vehicle for use as an animal control van.

PRCS, PW, and CED Vehicle Surplus and Replacement, 1-Time – Carry forward items budgeted in 2015 but not purchased by year-end.

- \$33,000 for ¾ ton truck for sign program funded by excess reserves & sale of asset proceeds
- \$6,000 for utility trailer funded by excess reserves
- \$20,000 for three (3) snowplows funded by excess reserves

Fund 502 Property Management

Carry forward 1-time project balances as follows:

- \$41,860 for City Hall Parking Lot Paving
- \$50,000 for City Hall Interior Modifications
- \$20,619 for City Hall/Police Station HVAC & Security System
- \$20,000 for City Hall HVAC for Server Room
- \$30,000 for City Hall Server Room Sprinklers

Fund 503 Information Technology

Carry forward 1-time project balances as follows:

- \$35,000 for Email Exchange Server Refresh
- \$55,077 for Fiber Optic Connection to Senior Center and Fort Steilacoom Parks O&M Facility
- \$10,000 for Broadcast/Stream City Council Meetings
- \$10,000 for Web Site Update/Redesign
- \$10,000 for Disaster Recovery Plan Phase 1
- \$75,000 for Enterprise Task Management/Work Order System
- \$15,000 for Wireless Access Point (W-Fi)
- \$14,000 for Informational Videos
- \$10,000 for Enterprise Network Monitoring Tools

Add 1-time housekeeping adjustment:

- \$3,500 for new Public Works and SWM Monitors

Fund 504 Risk Management

WCIA Deductibles for Claims prior to 2014, 1-Time – Carry forward \$153,662 for claims with a date of loss prior to January 1, 2014 as this is when the City's liability insurance deductible changed to from \$25K to \$0. Note, although the allocation is 1-Time, it is considered ongoing in nature as this is continuation of payments for prior years' claims.

NEXT STEPS:

➤ **Budget Related Items.** Items scheduled are:

- May 2, 2016 Regular Meeting
 - Public Hearing on 2016 Carry Forward Budget Adjustments
- May 16, 2016 Regular Meeting
 - Adopt 2016 Carry Forward Budget Adjustments

ATTACHMENTS:

- Summary of Proposed Adjustments
- Draft Budget Ordinance & Related Exhibits
 - Exhibit A – Current Revised Budget By Fund- Year 2016 Per Ord. 627 Adopted Nov. 16, 2015
 - Exhibit B – Proposed Revised Budget By Fund- Year 2016

**2016 Carry Forward Budget Adjustment
Summary of Proposed Requests**

				Year 2016	
				Revenue	Expenditure
Grand Total - All Funds				\$ 6,951,831	\$ 10,625,458
Total - Fund 001 General		Adjustment Type	Ongoing/1-Time	\$ 130,526	\$ 916,220
Intern - 6 Months		New	1-Time	-	10,000
Subtotal - City Manager				-	10,000
Audit Cost Increase		Housekeeping	Ongoing	-	4,000
I/S Charge - WCIA Potential Deductibles Prior Years Claims		Continuation	1-Time	-	134,235
I/S Charge - IT/CW - Internal Service Charge/IT/CW - Exchange Server Refresh		Continuation	1-Time	-	30,312
I/S Charge - IT/PK - Fiber Optic Connection to Parks		Continuation	1-Time	-	55,077
I/S Charge - IT/CW - Broadcasting/Streaming Council Meetings		Continuation	1-Time	-	4,330
I/S Charge - IT/CW -Broadcasting/Streaming Council Meetings		Continuation	1-Time	-	4,330
I/S Charge - IT/CW - Website Update/Redesign		Continuation	1-Time	-	8,661
I/S Charge - IT/CW - Disaster Recovery		Continuation	1-Time	-	8,661
I/S Charge - IT/CW Enterprise Task Management/Work Order System		Continuation	1-Time	-	65,221
Subtotal - Administrative Services				\$ -	\$ 314,827
Washington State Department of Commerce - STOP Grant		Grant	1-Time	30,271	30,271
Subtotal - Legal				\$ 30,271	\$ 30,271
Motor Avenue Complete Streets, 1-Time		Continuation	1-Time	-	60,000
Analysis of Lakewood Towne Center Development, including Potential Linear Park		Continuation	1-Time	-	5,948
Pacific Highway Redevelopment Market Analysis		Continuation	1-Time	-	12,508
WSDOT Relocation, Pacific Highway & Retail Development & Sales Tax Leakage - Analysis		New	1-Time	-	50,000
South Tacoma Way & Springbrook "Meet & Greets"		New	1-Time	-	9,000
Subarea Plan		New	1-Time	-	300,000
2015 Code Books		Housekeeping	Ongoing	-	5,000
2016 Comprehensive Plan Amendments		Continuation	1-Time	-	13,400
Transfer to Fund 192 - SSMCP for Training		Housekeeping	1-Time	-	4,750
Tacoma/Pierce County Economic Development Board		New	Ongoing	-	5,000
Subtotal - Community & Economic Development				\$ -	\$ 465,606
Court Services Contract Revenue Adjustment - DuPont		Housekeeping	Ongoing	45,942	-
Court Services Contract Revenue Adjustment - University Place		Housekeeping	Ongoing	(46,289)	-
Court Services Contract Revenue Adjustment - Steilacoom		Housekeeping	Ongoing	(6,998)	-
Subtotal - Municipal Court				\$ (7,345)	\$ -
Fit Bit for Healthy Start Afterschool Program - Funded by Fitness Studio Contribution Received in 2015		Housekeeping	1-Time	-	8,000
Subtotal - Parks				\$ -	\$ 8,000
City of Fife - Washington Auto Theft Prevention Authority		Grant	1-Time	81,999	-
State of Washington Criminal Justice Training Center		Grant	1-Time	(22,330)	-
Dept. of Justice - FBI - Pacific NW Innocence Lost, Adjustment to Reflect Actual Contract Award		Contract	Ongoing	17,896	11,116
Dept of Justice - FBI - Safe Streets, Adjustment to Reflect Actual Contract Award		Contract	Ongoing	348	(15,732)
Dept. of Justice - Bulletproof Vest Match		Grant	1-Time	-	1,942
Pierce County Vessel Registration		Fees	Ongoing	-	27,608
Pierce County Sex Offender Residency Verification - Adjustment to Reflect Actual Contract Amount		Contract	1-Time	(15,313)	-
Greater Lakes Mental Health Professional		Contract	1-Time	-	31,851
Washington Department of Health and Social Services - Western State - Service Calls		Contract	1-Time	45,000	-
Subtotal - Police				\$ 107,600	\$ 56,785
General/Street Fund Subsidy - Gravelly Lake/Park Lodge Elementary Flashing Sign		Continuation	1-Time	-	16,200
I/S Charges - IT Various Projects		Continuation	1-Time	-	14,531
Subtotal - Public Works				-	30,731

**2016 Carry Forward Budget Adjustment
Summary of Proposed Requests**

				Year 2016	
				Revenue	Expenditure
Total - Special Revenue Funds				\$ 1,922,134	\$ 3,251,093
Total - Fund 101 Street Operations & Maintenance				\$ 30,731	\$ 30,731
I/S Charges - IT/CW - Exchange Server Refresh	Continuation	1-Time	4,688	4,688	
I/S Charges - IT/CW - Broadcasting/Streaming Council Meetings	Continuation	1-Time	670	670	
I/S Charges - T/CW - Broadcasting/Streaming Council Meetings	Continuation	1-Time	670	670	
I/S Charges - IT/CW - Website Update/Redesign	Continuation	1-Time	1,339	1,339	
I/S Charges - IT/CW - Disaster Recovery	Continuation	1-Time	1,339	1,339	
I/S Charges - IT/CW - Enterprise Task Management/Work Order System	Continuation	1-Time	5,825	5,825	
Gravelly Lake/Park Lodge Elementary Flashing Sign, Gen/Street Subsidy	Continuation	1-Time	16,200	16,200	
Total - Fund 102 Real Estate Excise Tax				-	460,805
Transfer to Transportation CIP - Minor Capital Marking Supplies	Capital	1-Time	-	40,000	
Transfer to Transportation CIP - Minor Capital Crack Sealing	Capital	1-Time	-	20,000	
Transfer to Transportation CIP - Minor Capital Pavement Patching	Capital	1-Time	-	100,000	
Transfer to Transportation CIP - Minor Capital Street Striping	Capital	1-Time	-	40,000	
Transfer to Transportation CIP - So Tac Way - SR512 to 96th (not needed due to SWM Participation)	Capital	1-Time	-	(20,185)	
Transfer to Transportation CIP - 108th - Main St to BPW	Capital	1-Time	-	40,698	
Transfer to Transportation CIP - San Fran - BPW to Addison (project closed 2016 Budgeted REET not needed)	Capital	1-Time	-	(18,942)	
Transfer to Transportation CIP - N.Gate Rd/Edgewood Ave (Nottingham to WA) Street Imp	Capital	1-Time	-	23,000	
Transfer to Transportation CIP - WA Blvd (Edgewood to GLD) Street Imp	Capital	1-Time	-	77,000	
Transfer to Transportation CIP - John Dower Road Sidewalks - SRTS	Capital	1-Time	-	40,000	
Transfer to Transportation CIP - Phillips Rd Sidewalks - SRTS	Capital	1-Time	-	20,000	
Transfer to Transportation CIP - GLD - 59th to Steilacoom	Capital	1-Time	-	35,000	
Transfer to Transportation CIP - Lakewood DR - 100th to Steilacoom Blvd	Capital	1-Time	-	4,000	
Transfer to Parks CIP - Gateways-Pacific Highway/100th (South Tacoma Way -SR512 to 96th Street Project)	Capital	1-Time	-	50,000	
Transfer to Parks CIP - Springbrook Demolition/Abatement	Capital	1-Time	-	10,234	
Total - Fund 103 Transportation Benefit District				-	-
Annual Audit Cost	Housekeeping	1-Time	-	4,000	
Reduce Transfer to Transportation CIP to Accommodate Annual Audit Cost	Housekeeping	1-Time	-	(4,000)	
Total - Fund 105 Property Abatement				\$ 8,869	\$ 158,200
Property Abatement	Continuation	1-Time	8,869	158,200	
Total - Fund 180 Narcotic Seizure				\$ 6,828	\$ 308,662
US Dept of Justice Drug Enforcement Agency - Tacoma Regional Task Force	Contract	1-Time	6,828	9,302	
2015 Narcotics Seizure Fund Balance	Continuation	1-Time	-	299,360	
Total - Fund 182 Felony Seizure				\$ -	\$ 196,847
2015 Narcotics Seizure Fund Balance	Continuation	1-Time	-	196,847	
Total Fund 190 - CDBG				\$ 1,668,936	\$ 1,736,203
Eliminate Original Adopted Budget Estimate - CDBG Allocation	Grant	1-Time	(500,000)	(500,000)	
Community Development Block Grant Entitlement 2013-2014	Grant	1-Time	69,910	69,910	
Community Development Block Grant Entitlement 2014-2015	Grant	1-Time	147,419	147,419	
Community Development Block Grant Entitlement 2015-2016	Grant	1-Time	447,454	447,454	
Community Development Block Grant Entitlement 2016-2017	Grant	1-Time	568,165	568,164	
Community Development Block Grant Major Revolving Loans	Grant	1-Time	35,000	69,859	
Community Development Block Grant DPA Revolving Loans	Grant	1-Time	10,000	16,092	
Community Development Block Grant Economic Development Loans	Grant	1-Time	7,182	19,910	
Department of HUD Section 108 - Transfer Transportation CIP 108th/Main Street to Bridgeport Way Project	Grant	1-Time	141,500	141,500	
Tacoma Redevelopment Community Authority - HOME	Grant	1-Time	741,931	741,931	
Nisqually Tribal- Emergency Assistance Displaced Residents	Grant	1-Time	-	4,068	
Nisqually Tribal - Minor Home Repair Loan Repayment	Grant	1-Time	375	9,896	

**2016 Carry Forward Budget Adjustment
Summary of Proposed Requests**

				Year 2016	
				Revenue	Expenditure
Total - Fund 191 Neighborhood Stabilization Program (NSP)				\$ 38,885	\$ 191,760
Washington State Dept Commerce - Neighborhood Stabilization Program 1	2015	1-Time		38,885	191,760
Total - Fund 192 Office of Economic Adjustment (OEA)				\$ 4,750	\$ 4,750
South Sound Military Communities Partnership - Training	Housekeeping	1-Time		4,750	4,750
Total - Fund 195 Public Safety Grants				\$ 163,135	\$ 163,135
Washington Traffic Safety Commission - Impaired Driving	Grant	1-Time		7,500	7,500
Washington Traffic Safety Commission - Target Zero	Grant	1-Time		2,850	2,850
Washington Traffic Safety Commission - Distracted Driving	Grant	1-Time		1,450	1,450
Washington Traffic Safety Commission - Motorcycle	Grant	1-Time		2,500	2,500
Washington Traffic Safety Commission - Seatbelts	Grant	1-Time		1,600	1,600
Washington State Military Department - Emergency Management Planning Grant	Grant	1-Time		26,410	26,410
US Department of Justice - Justice Assistance Grant - Metal Theft	Grant	1-Time		1,155	1,155
US Department of Justice - Bulletproof Vest Partnership	Grant	1-Time		13,544	13,544
Washington State Parks and Recreation - Washington State Recreational Boating Safety	Grant	1-Time		12,759	12,759
US Department of Justice - Justice Assistance Grant - Mental Health	Grant	1-Time		43,367	43,367
Washington Traffic Safety Commission - Phlebotomy	Grant	1-Time		50,000	50,000
Grand Total - Debt Service Funds				\$ -	\$ 476,082
Total - Fund 202 LID Debt Service				\$ -	\$ 476,082
CLID 1101 Principal Payment	Debt Service	1-Time		-	474,800
CLID 1101 Interest Payment	Debt Service	1-Time		-	1,282
Total - Capital Improvement Project Funds				\$ 4,429,740	\$ 4,994,436
Total - Fund 301 Parks CIP				\$ 278,784	\$ 167,057
Springbrook Park Expansion Phase II - Funding Source is Lakewood First Lions	Capital	1-Time		25,000	90,233
Harry Todd Playground Replacement	Capital	1-Time		193,550	-
Springbrook Park Acquisitions Phase IV - Funded Source is REET	Capital	1-Time		10,234	-
Gateways-Pacific Highway/100th (So Tacoma Way -SR512 to 96th St Project) - Funding Source is REET	Capital	1-Time		50,000	50,000
Fort Steilacoom Barn Removal	Capital	1-Time		-	2,416
Waughop Lake Trail	Capital	1-Time		-	24,408
Total - Fund 302 Transportation CIP				\$ 3,618,766	\$ 4,024,559
Personnel, Engineering, & Professional Svs - Reduce 2016 Budget to Cover 2015 Costs (Timing Difference)	Capital	1-Time		-	(13,372)
New LED Streetlights	Capital	1-Time		-	62,830
Neighborhood Traffic Safety	Capital	1-Time		-	4,584
Minor Capital - Carry Forward	Capital	1-Time		-	10,060
Minor Capital Marking Supplies - Funding Source is REET	Capital	1-Time		40,000	40,000
Minor Capital Crack Sealing - Funding Source is REET	Capital	1-Time		20,000	20,000
Minor Capital Pavement Patching - Funding Source is REET	Capital	1-Time		100,000	100,000
Minor Capital Street Striping - Funding Source is REET	Capital	1-Time		40,000	40,000
Chip Seal Program	Capital	1-Time		-	35,786
Bridgeport Way - 83rd to 75th - Funding Source is TIB	Capital	1-Time		229,640	383,437
Gravelly Lake Drive/100th to Bridgeport Way - Funding Source is WSDOT	Capital	1-Time		158,205	148,444
So Tac Way/SR512 to 96th - Funding Source is TIB	Capital	1-Time		35,533	89,681
Madigan Access Imp - Funding Source is OEA & WSDOT Rail	Capital	1-Time		926,046	926,408
Traffic Signal Upgrade - Final Payout WSDOT	Capital	1-Time		9,515	-
Steilacoom BLVD Safety Project - Funding Source is WSDOT	Capital	1-Time		44,948	44,661
Bridgeport Way/JBLM to I-5 - Funding Source is WSDOT & Developer Contributions	Capital	1-Time		(78,885)	(25,762)
South Tacoma Way/Steilacoom BLVD to 88th - Funding Source is TIB	Capital	1-Time		78,044	104,883
112th/11th BPW to Kendrick - Funding Source is WSDOT	Capital	1-Time		(6,369)	(12,099)
Bridgeport Way Overlay - Pacific Highway to 112th - Funding Source is WSDOT	Capital	1-Time		4,325	2,000
Lakewood DR - 100th to Steilacoom Blvd	Capital	1-Time		-	14,442

**2016 Carry Forward Budget Adjustment
Summary of Proposed Requests**

				Year 2016	
				Revenue	Expenditure
Steilacoom Blvd - Lakewood Drive to SoTacWay - Funding Source is WSDOT	Capital	1-Time	4,325	2,000	
108th - Main St to BPW - Funding Source is REET	Capital	1-Time	40,698	4,735	
Lakewood Traffic Signal Upgrade ITS Ph 5 - Funding Source is WSDOT	Capital	1-Time	194,494	215,134	
Steilacoom Blvd - Farwest to Phillips - Funding Source is WSDOT & Steilacoom Grant Match	Capital	1-Time	88,099	96,761	
Safety Projects - Military Rd/112th - Funding Source is WSDOT	Capital	1-Time	29,824	32,723	
Safety Projects - Roadway Safety @ 96th & 40th - Funding Source is WSDOT	Capital	1-Time	11,367	13,727	
San Francisco/Bridgeport Way to Addison - Funding Source is REET	Capital	1-Time	(18,942)	-	
Portland Ave Traffic Calming	Capital	1-Time	-	5,408	
100th & Lakedwood Drive, Reduce TBD Transfer In by \$4,000 to Accommodate Annual Audit Cost. Increase Transfer In From REET by \$4,000.	Capital	1-Time	-	10,189	
LED St Light Retrofit - Funding Source is DOC (\$398,986), LOCAL Financing (\$209,773) and Utility Rebates (\$217,640)	Capital	1-Time	826,399	826,399	
Gravelly Lake Drive/Non Motorized Trail - Funding Source is WSDOT	Capital	1-Time	150,000	150,000	
NorthGate Road/Edgewood Ave (Nottingham to WA) Street Improvement - Funding Source is REET	Capital	1-Time	23,000	23,000	
Washington Boulevard (Edgewood to GLD) Street Improvement - Funding Source is REET	Capital	1-Time	77,000	77,000	
Safe Routes to School - John Dower Road Sidewalks - Funding Sources, WSDOT (50,000), REET (40,000) & SWM (10,000)	Capital	1-Time	100,000	100,000	
Safe Routes to School - Phillips Road Sidewalks - Funding Sources is WSDOT (\$20,000), REET (\$20,000) & SWM (\$10,000)	Capital	1-Time	50,000	50,000	
Safe Routes to School - Steilacoom Blvd/ Weller to Phillip - Funding Source is WSDOT (\$25,000) and SWM (\$5,000)	Capital	1-Time	30,000	30,000	
Gravelly Lake Drive/59th to Steilacoom - Funding Source is WSDOT (\$320,000), REET (\$35,000) & SWM (\$45,000)	Capital	1-Time	400,000	400,000	
Durango St & Steilacoom Blvd Signalization - Funding Source is Port of Tacoma	Capital	1-Time	11,500	11,500	
Total - Fund 311 Sewer Project CIP			\$ 532,190	\$ 802,820	
Woodbrook Sewer Ext Phase 2 Project, Funded by Pierce County (211,485) and PWTF Loan (320,705)	Capital	1-Time	532,190	802,820	
Total - Enterprise Funds			\$ 86,339	\$ 229,415	
Total - Fund 401 Surface Water Management			\$ 86,339	\$ 229,415	
Waughop Lake Management Plan - To Reflect Remaining Grant Balance	Capital	1-Time	(1,393)	(1,107)	
Stormwater Source Control Study Funded by DOE	Capital	1-Time	87,732	87,732	
Outfall Water Quality Vaults, Capital Expense Adjustment	Capital	1-Time	-	(12,089)	
Storm Water Pipe Replacement Project	Capital	1-Time	-	12,000	
Outfall Retrofit	Capital	1-Time	-	15,000	
Storm Drain Replacement	Capital	1-Time	-	9,500	
Transfer to Transportation CIP for SWM's Share of Project - Gravelly Lake Drive Non Motorized Trail	Capital	1-Time	-	25,000	
Transfer to Transportation CIP for SWM's Share of Project - John Dower Road Sidewalks - SRTS	Capital	1-Time	-	10,000	
Transfer to Transportation CIP for SWM's Share of Project - Phillips Rd Sidewalks - SRTS	Capital	1-Time	-	10,000	
Transfer to Transportation CIP for SWM's Share of Project - Weller to Phillip - SRTS	Capital	1-Time	-	5,000	
Transfer to Transportation CIP for SWM's Share of Project - Gravelly Lake Drive- 59th to Steilacoom	Capital	1-Time	-	45,000	
I/S Charge - WCIA Potential Deductibles Prior Years Claims	Continuation	1-Time		19,426	
I/S Charge - IT/CW Enterprise Task Management/Work Order System	Continuation	1-Time	-	3,953	
Total - Internal Service Funds			\$ 383,092	\$ 758,212	
Total - Fund 501 Fleet & Equipment			\$ 32,800	\$ 204,494	
Builds for Animal Control Van 15-30-006 - Funded by Replacement Reserves	Continuation	1-Time	-	13,997	
Builds for Animal Control Van, 15-30-007 - Funded by Replacement Reserves	Continuation	1-Time	-	13,997	
3/4 Ton Truck for Sign Program - funded by Proceeds from Sale of Asset and Excess Replacement Reserves	Continuation	1-Time	26,300	33,000	
Utility Trailer (Roller Capable) - Funded by Excess Replacement Reserves	Continuation	1-Time	-	6,000	
Snow Plows - Funded by Excess Replacement Reserves	Continuation	1-Time	-	20,000	
Replace Vehicle 21-21-009, 2009 Ford F350 - Funded by Replacement Reserves and Proceeds from Sale of Asset	New	1-Time	2,000	38,000	

**2016 Carry Forward Budget Adjustment
Summary of Proposed Requests**

				Year 2016	
				Revenue	Expenditure
Replace Veh# 15-21-029, 2008 Chevy Trailblazer - Funded by Replacement Reserves & Sale of Asset Proceeds	New	1-Time		4,500	29,500
Replace Vehicle 15-70-010, 1994 Chevy Ambulance - Funded by Replacement Reserves & Sale of Asset Proceeds	New	1-Time		-	50,000
Total - Fund 502 Property Management				\$ -	\$ 162,479
City Hall Parking Lot Paving - Funded by Replacement Reserves	Continuation	1-Time		-	41,860
City Hall Interior Modifications - Funded by Replacement Reserves	Continuation	1-Time		-	50,000
City Hall/Police Station - HVAC & Security System - Funded by Replacement Reserves	Continuation	1-Time		-	20,619
City Hall - HVAC for Computer Room - Funded by Replacement Reserves	Continuation	1-Time		-	20,000
City Hall - Server Room Sprinklers - Funded by Replacement Reserves	Continuation	1-Time		-	30,000
Total - Fund 503 Information Technology				\$ 196,630	\$ 237,577
City-Wide Exchange Server Refresh	Continuation	1-Time		35,000	35,000
Parks - Fiber Optic Connection FSP O&M Facility	Continuation	1-Time		53,130	55,077
City-Wide - Broadcast/Streaming Council Meetings	Continuation	1-Time		10,000	10,000
City-Wide - Website Update/Redesign	Continuation	1-Time		10,000	10,000
Disaster Recovery Phase I	Continuation	1-Time		10,000	10,000
Enterprise Task Management/Work Order System	Continuation	1-Time		75,000	75,000
Wireless Access Point (Wi-Fi)	Continuation	1-Time		-	15,000
Informational Videos	Continuation	1-Time		-	14,000
Enterprise Network Monitoring Tools	Continuation	1-Time		-	10,000
New Monitors for PW/SWM	Housekeeping	1-Time		3,500	3,500
Total - Fund 504 Risk Management				\$ 153,662	\$ 153,662
WCIA Potential Deductibles Prior Year's Claims - Funded by Internal Service Charges	Continuation	1-Time		153,662	153,662

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 adopted Ordinance 608 on May 4, 2015 implementing the 2015 Carry Forward Budget Adjustment; and

WHEREAS, the City Council of the City of Lakewood adopted Ordinance 627 on November 16, 2016 implementing the 2015-2016 Mid-Biennium Budget Adjustment; and

WHEREAS, the City Council of the City of Lakewood finds it necessary to revise the 2015-2016 Biennial Budget to adjust the 2016 beginning fund balance from the estimated amount to actual as fiscal year 2015 activities are concluded; incorporate housekeeping items; 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 set forth in Ordinance 627, 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 Current Revised Budget by Fund – Year 2016 and B Proposed 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 five (5) days after publication as required by law.

ADOPTED by the City Council this 16th day of May, 2016.

CITY OF LAKEWOOD

Don Anderson, Mayor

Attest:

Alice M. Bush, MMC, City Clerk

Approved as to Form:

Heidi Ann Wachter, City Attorney

EXHIBIT A
CURRENT REVISED BUDGET BY FUND - YEAR 2016

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Fund (001)	\$ 3,990,450	\$ (238,034)	\$ 3,752,416	\$35,695,391	\$880,830	\$ 36,576,221	\$35,348,044	\$539,498	\$ 35,887,542	\$ 4,441,095
Special Revenue Funds - Total:	\$ 1,764,763	\$ 90,914	\$ 1,855,677	4,751,460	800,983	5,552,443	5,062,710	985,183	6,047,893	1,360,226
101 Street Operations & Maintenance	\$ -	\$ -	\$ -	1,794,960	369,983	2,164,943	1,794,960	369,983	2,164,943	-
102 Real Estate Excise Tax	\$ 725	\$ 69,122	\$ 69,847	937,000	287,000	1,224,000	935,500	270,000	1,205,500	88,347
103 Transportation Benefit District	\$ -	\$ -	\$ -	685,000	-	685,000	685,000	-	685,000	-
104 Hotel/Motel Lodging Tax Fund	\$ 1,076,707	\$ 175,000	\$ 1,251,707	500,000	100,000	600,000	500,000	403,850	903,850	947,857
105 Property Abatement	\$ 135,471	\$ (135,471)	\$ -	35,000	-	35,000	135,000	(100,000)	35,000	-
106 Public Art	\$ 33,389	\$ -	\$ 33,389	10,000	-	10,000	33,000	-	33,000	10,389
180 Narcotics Seizure	\$ 274,721	\$ -	\$ 274,721	110,000	-	110,000	289,750	-	289,750	94,971
181 Felony Seizure	\$ 5,043	\$ (5,043)	\$ -	-	-	-	-	-	-	-
182 Federal Seizure	\$ 61,787	\$ 110,000	\$ 171,787	-	-	-	10,000	-	10,000	161,787
190 Grants	\$ 11,537	\$ -	\$ 11,537	500,000	-	500,000	500,000	-	500,000	11,537
191 Neighborhood Stabilization Prog	\$ 91,277	\$ (91,277)	\$ -	-	-	-	-	-	-	-
192 OEA Grant	\$ 74,106	\$ (31,417)	\$ 42,689	179,500	44,000	223,500	179,500	41,350	220,850	45,339
195 Public Safety Grants	\$ -	\$ -	\$ -	-	-	-	-	-	-	(1)
Debt Service Funds - Total:	\$ 917,554	\$ 32,156	\$ 949,710	1,315,071	(65,775)	1,249,296	1,482,928	(64,800)	1,418,128	780,878
201 GO Bond Debt Service	\$ -	\$ -	\$ -	444,808	-	444,808	444,808	-	444,808	-
202 LID Debt Service	\$ 1,051	\$ 32,156	\$ 33,207	270,263	(65,775)	204,488	270,263	(64,800)	205,463	32,232
204 Sewer Project Debt	\$ 524,708	\$ -	\$ 524,708	600,000	-	600,000	497,857	-	497,857	626,851
251 LID Guaranty	\$ 391,795	\$ -	\$ 391,795	-	-	-	270,000	-	270,000	121,795
Capital Project Funds - Total:	\$ 2,264,828	\$ (3,439)	\$ 2,261,389	2,945,500	19,251,502	22,197,002	3,465,450	19,344,724	22,810,174	1,648,217
301 Parks CIP	\$ 806,726	\$ (501,450)	\$ 305,276	375,000	1,495,274	1,870,274	1,181,450	864,100	2,045,550	130,000
302 Transportation CIP	\$ 371,129	\$ 533,011	\$ 904,140	2,268,500	17,756,228	20,024,728	2,284,000	18,445,624	20,729,624	199,244
311 Sewer Project CIP	\$ 106,070	\$ -	\$ 106,070	-	-	-	-	-	-	106,070
312 Sanitary Sewer Connection	\$ 980,903	\$ (35,000)	\$ 945,903	302,000	-	302,000	-	35,000	35,000	1,212,903
Enterprise Fund - Total:	\$ 4,286,210	\$ 1,085,072	\$ 5,371,282	2,702,500	190,610	2,893,110	3,121,965	2,106,961	5,228,926	3,035,466
401 Surface Water Management	\$ 4,286,210	\$ 1,085,072	\$ 5,371,282	2,702,500	190,610	2,893,110	3,121,965	2,106,961	5,228,926	3,035,466
Internal Service Funds - Total:	\$ 4,243,543	\$ (180,050)	\$ 4,063,493	4,608,656	615,928	5,224,584	3,795,636	503,878	4,299,514	4,988,563
501 Fleet & Equipment	\$ 3,970,168	\$ (130,050)	\$ 3,840,118	1,987,240	235,239	2,222,479	1,124,220	123,189	1,247,409	4,815,188
502 Property Management	\$ 273,375	\$ (50,000)	\$ 223,375	749,800	-	749,800	799,800	-	799,800	173,375
503 Information Technology	\$ -	\$ -	\$ -	1,092,636	143,189	1,235,825	1,092,636	143,189	1,235,825	-
504 Risk Management	\$ -	\$ -	\$ -	778,980	237,500	1,016,480	778,980	237,500	1,016,480	-
Total All Funds	\$ 17,467,348	\$ 786,619	\$ 18,253,967	\$ 52,018,578	\$ 21,674,078	\$73,692,656	\$ 52,276,733	\$ 23,415,444	\$75,692,177	\$ 16,254,445

EXHIBIT B
PROPOSED REVISED BUDGET BY FUND - YEAR 2016

Fund	Beginning Fund Balance			Revenue			Expenditure			Ending Fund Balance
	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	Prior Amount	Adjustment	Revised	
General Fund (001)	\$ 3,752,416	\$ 2,096,443	\$ 5,848,859	\$ 36,576,221	\$ 130,523	\$ 36,706,744	\$ 35,887,542	\$ 916,221	\$ 36,803,763	\$ 5,751,840
Special Revenue Funds - Total:	\$ 1,855,677	\$ 1,033,500	\$ 2,889,177	\$ 5,552,443	\$ 1,922,135	\$ 7,474,578	\$ 6,047,893	\$ 3,251,092	\$ 9,298,985	\$ 1,064,767
101 Street Operations & Maintenance	\$ -	\$ -	\$ -	\$ 2,164,943	\$ 30,731	\$ 2,195,674	\$ 2,164,943	\$ 30,731	\$ 2,195,674	\$ -
102 Real Estate Excise Tax	\$ 69,847	\$ 406,707	\$ 476,554	\$ 1,224,000	\$ -	\$ 1,224,000	\$ 1,205,500	\$ 460,805	\$ 1,666,305	\$ 34,249
103 Transportation Benefit District	\$ -	\$ -	\$ -	\$ 685,000	\$ -	\$ 685,000	\$ 685,000	\$ -	\$ 685,000	\$ -
104 Hotel/Motel Lodging Tax Fund	\$ 1,251,707	\$ 21,433	\$ 1,273,140	\$ 600,000	\$ -	\$ 600,000	\$ 903,850	\$ -	\$ 903,850	\$ 969,290
105 Property Abatement	\$ -	\$ 149,331	\$ 149,331	\$ 35,000	\$ 8,869	\$ 43,869	\$ 35,000	\$ 158,200	\$ 193,200	\$ -
106 Public Art	\$ 33,389	\$ 686	\$ 34,075	\$ 10,000	\$ -	\$ 10,000	\$ 33,000	\$ -	\$ 33,000	\$ 11,075
180 Narcotics Seizure	\$ 274,721	\$ 206,864	\$ 481,585	\$ 110,000	\$ 6,828	\$ 116,828	\$ 289,750	\$ 308,663	\$ 598,413	\$ -
181 Felony Seizure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
182 Federal Seizure	\$ 171,787	\$ 35,060	\$ 206,847	\$ -	\$ -	\$ -	\$ 10,000	\$ 196,847	\$ 206,847	\$ -
190 Grants	\$ 11,537	\$ 55,730	\$ 67,267	\$ 500,000	\$ 1,668,937	\$ 2,168,937	\$ 500,000	\$ 1,736,201	\$ 2,236,201	\$ -
191 Neighborhood Stabilization Prog	\$ -	\$ 152,875	\$ 152,875	\$ -	\$ 38,885	\$ 38,885	\$ -	\$ 191,760	\$ 191,760	\$ -
192 OEA/SSMCP Grant	\$ 42,689	\$ 4,814	\$ 47,503	\$ 223,500	\$ 4,750	\$ 228,250	\$ 220,850	\$ 4,750	\$ 225,600	\$ 50,153
195 Public Safety Grants	\$ -	\$ -	\$ -	\$ -	\$ 163,135	\$ 163,135	\$ -	\$ 163,135	\$ 163,135	\$ -
Debt Service Funds - Total:	\$ 949,710	\$ 546,123	\$ 1,495,833	\$ 1,249,296	\$ -	\$ 1,249,296	\$ 1,418,128	\$ 476,082	\$ 1,894,210	\$ 850,919
201 GO Bond Debt Service	\$ -	\$ -	\$ -	\$ 444,808	\$ -	\$ 444,808	\$ 444,808	\$ -	\$ 444,808	\$ -
202 LID Debt Service	\$ 33,207	\$ 451,189	\$ 484,396	\$ 204,488	\$ -	\$ 204,488	\$ 205,463	\$ 476,082	\$ 681,545	\$ 7,339
204 Sewer Project Debt	\$ 524,708	\$ 92,229	\$ 616,937	\$ 600,000	\$ -	\$ 600,000	\$ 497,857	\$ -	\$ 497,857	\$ 719,080
251 LID Guaranty	\$ 391,795	\$ 2,705	\$ 394,500	\$ -	\$ -	\$ -	\$ 270,000	\$ -	\$ 270,000	\$ 124,500
Capital Project Funds - Total:	\$ 2,261,389	\$ 443,205	\$ 2,704,594	\$ 22,197,002	\$ 4,429,740	\$ 26,626,742	\$ 22,810,174	\$ 4,994,436	\$ 27,804,610	\$ 1,526,726
301 Parks CIP	\$ 305,276	\$ (218,171)	\$ 87,105	\$ 1,870,274	\$ 278,784	\$ 2,149,058	\$ 2,045,550	\$ 167,057	\$ 2,212,607	\$ 23,556
302 Transportation CIP	\$ 904,140	\$ 490,064	\$ 1,394,204	\$ 20,024,728	\$ 3,618,766	\$ 23,643,494	\$ 20,729,624	\$ 4,024,559	\$ 24,754,183	\$ 283,515
311 Sewer Project CIP	\$ 106,070	\$ 203,732	\$ 309,802	\$ -	\$ 532,190	\$ 532,190	\$ -	\$ 802,820	\$ 802,820	\$ 39,172
312 Sanitary Sewer Connection	\$ 945,903	\$ (32,420)	\$ 913,483	\$ 302,000	\$ -	\$ 302,000	\$ 35,000	\$ -	\$ 35,000	\$ 1,180,483
Enterprise Fund - Total:	\$ 5,371,282	\$ 430,168	\$ 5,801,450	\$ 2,893,110	\$ 86,339	\$ 2,979,449	\$ 5,228,926	\$ 229,415	\$ 5,458,341	\$ 3,322,558
401 Surface Water Management	\$ 5,371,282	\$ 430,168	\$ 5,801,450	\$ 2,893,110	\$ 86,339	\$ 2,979,449	\$ 5,228,926	\$ 229,415	\$ 5,458,341	\$ 3,322,558
Internal Service Funds - Total:	\$ 4,063,493	\$ 129,636	\$ 4,193,129	\$ 5,224,584	\$ 383,092	\$ 5,607,676	\$ 4,299,514	\$ 758,212	\$ 5,057,726	\$ 4,743,079
501 Fleet & Equipment	\$ 3,840,118	\$ (155,181)	\$ 3,684,937	\$ 2,222,479	\$ 32,800	\$ 2,255,279	\$ 1,247,409	\$ 204,494	\$ 1,451,903	\$ 4,488,313
502 Property Management	\$ 223,375	\$ 223,870	\$ 447,245	\$ 749,800	\$ -	\$ 749,800	\$ 799,800	\$ 162,479	\$ 962,279	\$ 234,766
503 Information Technology	\$ -	\$ 60,947	\$ 60,947	\$ 1,235,825	\$ 196,630	\$ 1,432,455	\$ 1,235,825	\$ 237,577	\$ 1,473,402	\$ 20,000
504 Risk Management	\$ -	\$ -	\$ -	\$ 1,016,480	\$ 153,662	\$ 1,170,142	\$ 1,016,480	\$ 153,662	\$ 1,170,142	\$ -
Total All Funds	\$ 18,253,967	\$ 4,679,075	\$ 22,933,042	\$ 73,692,656	\$ 6,951,829	\$ 80,644,485	\$ 75,692,177	\$ 10,625,458	\$ 86,317,635	\$ 17,259,889