



LAKWOOD CITY COUNCIL STUDY SESSION AGENDA

Monday, September 12, 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 Landmarks & Heritage Advisory Board meeting.
- (6) 2. Waughop Lake Water Quality Management Plan update. – (Memorandum)
- (12) 3. Review of 2nd Quarter 2016 Financial Report. – (Memorandum)

REPORTS BY THE CITY MANAGER

ITEMS TENTATIVELY SCHEDULED FOR THE SEPTEMBER 19, 2016 REGULAR CITY COUNCIL MEETING:

- 1. Business showcase. – Hess Bakery & Deli
- 2. Appointing a member to the Lodging Tax Advisory Committee representing a business authorized to collect hotel/motel tax. – (Motion – Consent Agenda)
- 3. Vacating a portion of Bridgeport Way and Lakewood Drive. – (Ordinance – Regular Agenda)
- 4. Expressing consideration for the Sound Transit 3 ballot measure before voters in the November 8, 2016 election. – (Resolution- Regular Agenda)
- 5. Authorizing the execution of an agreement with Transpo Group for traffic signal design at Military Road and 112th Street SW. – (Motion – Regular Agenda)

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.

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6. Authorizing the execution of an agreement with BCRA for Gravelly Lake Drive non-motorized trail improvements from Washington Boulevard to Nyanza Road. – (Motion - Regular Agenda)

7. Authorizing the execution of an agreement with BCRA for John Dower Safe Routes to School sidewalk improvements from Custer Road to Steilacoom Boulevard. – (Motion – Regular Agenda)

8. Authorizing the execution of an agreement with BCRA for Phillips Road Safe Routes to School sidewalk improvements from Steilacoom Boulevard to Agate Drive. – (Motion – Regular Agenda)

COUNCIL COMMENTS

ADJOURNMENT

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**City of Lakewood
Landmarks and Heritage Advisory Board (LHAB)
2016 Summary & 2017 Work Plan**

Members

Stephanie Walsh, Chairperson
Bill Harrison
Walter Neary
Glen Spieth
Joan Cooley
Beth Campbell
Bob Jones
Dennis Dixon (resigned 08/25/16)

Council Liaison

John Simpson

Staff Support

Planning Manager Frank Fiori
Assistant Planner Ramon Rodriguez

Technical Support

Preservation Consultant Jennifer Schreck (currently under contract)

Administrative Support

Community Development Secretary Karen Devereaux

Meeting Schedule

Fourth Thursday of every month at 6:00 PM in City Hall, Mt. Rainier Room

Background

The mission of the City of Lakewood Landmarks and Heritage Advisory Board is to preserve, protect and promote the unique heritage and historic resources of the City of Lakewood. The Landmarks and Heritage Advisory Board advises the City Council, the City Manager and City staff in connection with protection and preservation of historical landmarks in Lakewood and establishing procedures for designation and preservation of landmarks.

2016 Accomplishments

- Supported the Lakewood Historical Society in their efforts to place historical plaques on properties that are designated as Landmarks and Community Landmarks in the City. Plaques were placed on the following properties:
 - Griggs House
 - Tacoma Golf and Country Club
 - Heath Farm
 - Boatman House
 - Mt. View Cemetery
 - Lakewood Colonial Center
 - Tsutakawa Lily Fountain
 - Fort Steilacoom
- Completed development of an updated Lakewood Landmarks Touring Guide.
- Printed and distributed 2500 copies of the Touring Guide.
- Applied for a Certified Local Government (CLG) grant through the Washington State Department of Archeology and Historic Preservation.
- Hosted a tour of historic properties in Lakewood for State of Washington members of the Advisory Council on Historic Preservation.
- Initiated discussions with the owners of the Colonial Center property where a street clock is located in regard to possible acquisition of the clock by the City.
- Participated in the Motor Avenue Urban Design Project.
- Chair of the LHAB became a member of the Clover Park School District Facilities Advisory Board.
- Updated application forms for Community Landmarks designations.
- Supported Lakewood Gardens in their application to the Preserve America Steward Program.

2017 Work Plan

- Update the City's website with historical maps and photographs of Lakewood as well as copies of the landmarks nomination forms.
- Seek additional grant funding through the Pierce County Landmarks and Historic Preservation Commission, and the Washington State Certified Local Government Grant program.
- Secure a local landmark designation for the Woodbrook Hunt Club.
- Continue dialogue with Western State Hospital in the implementation of a Cultural Resources Management Plan and update of their Master Plan.

- Develop public outreach activities in conjunction with the Lakewood Historical Society, the Arts Commission, the Clover Park School District, Lakewood Gardens, and the Lakewood Student Council.
- Explore the use of the Community Landmark designation for the Colonial Center and the Little Red Schoolhouse. Other potential candidates include: Western State Hospital; Rhodesleigh House; Villa Carman (Madera); the Flett House; Little Church on the Prairie; Thornewood Castle; Mueller-Harkins Hangar; Tacoma Country and Golf Club; and the Alan Liddle House.
- Develop frequently asked questions (FAQ's) to be included on the LHAB website.
- Continue to work on the preservation of the Colonial Center clock tower.
- Begin work on updating the City's inventory records.
- Plan and schedule a strategic planning retreat.
- Continue discussions with CP School District relative to a curriculum segment about Lakewood history for 4th grade students.
- Continue participation in the CP School District facilities advisory committee.

The Landmarks and Heritage Advisory Board has provided no specific timelines for the completion of their work plan in 2017 since this Board is often dependent on the follow-through of other public agencies or private property owners. Board members regularly take on assignments that are not always a part of the work plan. Much of the work plan is also contingent upon the renewal of the contract for the Preservation Consultant.



To: Mayor and City Councilmembers
From: Don Wickstrom, Public Works Director
Through: John J. Caulfield, City Manager *John J. Caulfield*
Date: September 6, 2016
Subject: Waughop Lake Management Plan – Progress Update

The attached spreadsheets were developed to help identify potentially appropriate management options for Waughop Lake. Spreadsheet 1 contains the initial list of options, which included 4 watershed-wide measures as well as 20 in-lake measures. The options were prioritized as low, medium and high. City staff and a group of stakeholders reviewed Spreadsheet 1 and concurred with the consultants' recommendations on which options to focus on further and to estimate their potential benefits and costs.

Spreadsheet 2 is the narrowed down list that was vetted by City staff as well as a number of stakeholders, including staff from the Tacoma-Pierce County Health Dept., the Pierce Conservation District, and a few interested citizens. Spreadsheet 2 contains 4 options (and sub-options) for addressing the water quality of the lake. These options will be discussed in detail at the September 12th study session.

After review and discussion of the recommended options, a Lake Management Plan will be prepared. The plan will summarize the study methods, key findings, and recommended actions. The final plan is scheduled to be completed by the 1st quarter of 2017.

Spreadsheet # 1 - Waughop Lake Management Options for Control of Algae

OPTION	Priority for Additional Evaluation			Comments				
	Low	Med	High	Mike Milne	Bill Faisst	Jeff Herr	Jim Gawel	Jon Turk
Watershed Measures								
1. Stormwater treatment/removal	x			Most stormwater runoff from PCC is infiltrated. Groundwater inflow to lake is limited by bottom sediment.		Does not appear to be a primary source so no improvement in WQ expected.	Would have little effect.	
2. Septic system improvement or sewerage	x			Monitoring indicates septic systems are contributing little (if any) P to the lake.			Would have little effect.	
3. Waterfowl management	x			Lake provides valuable habitat for migratory waterfowl, which are mostly "dabbling" species that feed within the lake. Could look for measures to deter resident geese and ducks.		Does not appear to be a primary source so no improvement in WQ expected.	Would have little effect.	
4. Public education	x			Lake is ringed by a paved walkway popular with dog walkers. City already has signs, "mutt mitts", etc. to encourage pet waste clean-up.		Again negligible source so no WQ improvement.	Would have little effect.	
In-Lake Measures								
1. Hypolimnetic aeration or oxygenation			x	Try to avoid stirring up sediment	Introduce air or oxygen to help create aerobic conditions near lake bed and thereby reduce P release from sediment. Likely would form aerobic crust on upper sediment that would isolate underlying anoxic sediments and prevent nutrient release.		Could negatively impact WQ in the short-term if it mixes lake w/o introducing significant O2 into sediments.	
1.a Vigorous Epilimnetic Mixing			x		Adds air to lake and also causes slow vertical mixing that blue-green algae don't like. Method is relatively new but has worked well at Cherry Creek Reservoir near Denver and in Cardiff Bay Barrage in UK (~20 km of air lines with attached diffusers on bottom).			
2. Circulation and destratification	x			Unlikely to be effective		I do not expect this to improve WQ.	Could negatively impact WQ.	
3. Dilution and flushing	x			No source of clean water. No conveyance or discharge point for flushing.			Where would water go?	
4. Drawdown	x			No infrastructure to remove water. No nearby discharge point.		Nearby sanitary sewer?	Where would water go?	
5. Dredging			x	Sediment is by far the largest P source to lake water column. Dredging would remove P reservoir. In addition, it would likely increase groundwater flow through the lake. Some stakeholders are strong proponents of dredging. Likely to be very costly, however.	Dredged material will create short-term odor problems. Likely to be very costly.	Could be quite effective but very costly. Could use geotubes to facilitate sediment dewatering and disposal.	Some of the sediment arsenic levels may be above the MTCA threshold for general disposal. Need to evaluate potential mixing/dilution with cleaner sediments.	Arsenic levels in sediment could limit disposal options.
5.a."Dry" excavation			x	Lakebed is below water table so dewatering would be difficult.	Sediment would need to be cleared for potentially toxic trace metals.	Should we evaluate further; could we dewater and allow consolidation/removal of sediment.	May work during summer, possibly with pre-pumping to decrease head?	Historical reports indicate lake was drawn down and dredged out so dredge spoils could be placed on adjacent ag lands.
5.b."Wet" excavation	x					Don't know how we could accomplish wet excavation; sediment is too organic/high water content. How is this different than hydraulic dredging?	Sediments are very fine and have low % solids. Clamshell would probably create a lot of turbidity.	
5.c. Hydraulic removal			x	Sediment is by far the largest P source to lake water column. Dredging would remove P reservoir. In addition, it would likely increase groundwater flow through the lake. Some stakeholders are strong proponents of dredging. Likely to be very costly, however.	Could cause significant odor management challenges.		Could have significant long-term positive impact by removing source and increasing groundwater influence. Costly.	
6. Light-Limiting Dyes and surface covers								
6.a. Dyes	x			Could conflict with existing lake uses. Impair waterfowl habitat?		Could help but will look strange; does not treat problem, likely to still have blooms/cyanobacteria	Would probably get significant backlash from birding community and not sure about life of this treatment?	
6.b. Surface Covers	x			Would impair habitat for migratory birds and conflict with recreational uses (e.g., model boat racing).			Would probably get significant backlash from birding community and would decrease usability of lake, not the target I believe.	
7. Mechanical removal			x	Unlikely to be very beneficial by itself, but could improve effectiveness of chemical treatment for P inactivation		Harvest aquatic plants as pre-treatment for chemical inactivation.	Aquatic plant harvest should remove appreciable P from the lake and might be a good pre-treatment prior to chemical addition to increase effectiveness of treatment.	
8. Selective Withdrawal	x			Lake is in closed depression and receives little inflow. No discharge location.			Treatment system would continue to allow P release from sediment, and not sure amount of time needed to have effect or longevity of treatment after shutting down operation.	
9. Algaecides								
9.a. Forms of copper	x			Potentially toxic to aquatic life. Accumulates in sediment.			Would add organic carbon and P back to sediments, and thus would require ongoing regular treatments. Ecology does not like Cu much anymore.	
9.b. Forms of endothall	x			Short-term benefit, potentially toxic to aquatic fauna.			Would add organic carbon and P back to sediments, and thus would require ongoing regular treatments.	
9.c. Forms of diquat	x			Short-term benefit, potentially toxic to aquatic fauna			Would add organic carbon and P back to sediments, and thus would require ongoing regular treatments.	
10. Phosphorus Inactivation			x	Sediment is largest source of P to the water column.	Might be used in conjunction with other methods, as part of a phased approach.	Proven method that has worked in many lakes. Can be cost-effective. Harvesting plants prior to treatment would likely improve effectiveness.	Would most likely require retreatment every 5-10 years. May result in aquatic plant growth throughout lake. Harvesting plants prior to treatment would likely improve effectiveness.	

Spreadsheet # 1 - Waughop Lake Management Options for Control of Algae								
OPTION	Priority for Additional Evaluation			Comments				
	Low	Med	High	Mike Milne	Bill Faisst	Jeff Herr	Jim Gawel	Jon Turk
11. Sediment oxidation	x				Direct oxidation of sediment maybe impractical. Aeration or oxygenation of water column could create more aerobic conditions in upper sediments.		Not sure how this is done different than water oxidation?	
12. Settling agents	x			Sediment is largest source of P to the water column.			Needs to also address sediments, not just what is in water column.	
13. Selective nutrient addition	x			Lake responses hard to predict.			Is there evidence that this works in highly eutrophic lakes?	
14. Management for nutrient input reduction	x			Internal P loading is much larger than external.		Is this treating external load, would provide minimal benefit.	Would have little effect.	
15. Enhanced grazing								
15.a. Herbivorous fish	x			Uncertain benefits, potential unintended shifts in algal composition			More for plants than plankton?	
15.b. Herbivorous zooplankton	x			Uncertain benefits, potential unintended shifts in algal composition			Many BG algae not easy to graze by some zooplankton.	
16. Bottom-feeding fish removal	x			Bottom feeders do not appear to be a big issue at Waughop			No info on this. WDFW report lists bullhead but not carp.	
17. Fungal/bacterial/viral pathogens	x			Experimental. Uncertain benefits and impacts.			I know nothing about this.	
18. Competition and allelopathy								
18.a. Plantings for nutrient control	x			Plants could reach nuisance levels, shift lake ecology			Already a lot of plants to harvest.	
18.b. Plantings for light control	x			Could impair recreation, reduce oxygenation			I think this would lead to additional algae blooms and P cycling from sediments.	
18.c. Addition of barley straw	x			Ecology considers this a "home remedy" with unpredictable impacts.		Heard pine needles may have a similar effect. Have you looked into the literature on latest cyanobacteria treatment options?	???	
19. Floating Wetlands		x				Have heard mixed results from use; may be worth evaluating based on Lake P load and uptake potential	Possibly, but not sure how much better they work than plant harvest from natural population.	
20. Pump and treat system			x			Design a treatment system (outside the lake) to remove P from water pumped from the lake bottom and return low P water to the lake. Treat high P lake water with constructed wetland, maybe enhanced with media with high P uptake capacity.	Wetland system could fit well with adjacent land uses. In addition to treating lake water, it could provide a good learning opportunity for students.	
20.a Constructed wetland			x	Wetland system might be good fit with PCC and Park. Would need to be designed for easy removal of P-containing materials.	Algae removal wetland could be effective. Discuss with Ron Crites, nationally recognized author and expert on constructed wetlands.	Could include addition of flocculent and/or flow through enhanced media for P uptake	Constructed wetland the same as other pump and treat ideas but less effective than other removal technologies.	
20.b Chemical treatment			x			Have designed lots of P treatment systems. Can be very cost effective (e.g., \$200/lb. of P removed, Life Cycle Cost).		

Sources:
 Holdren, C., W. Jones, and J. Taggart. 2001. Managing Lakes and Reservoirs. Third Edition. Prepared for the North American Lake Management Society and the Terrene Institute in cooperation with the U.S. EPA. EPA 841-B-01-006. Madison, WI
 Washington State Department of Ecology Lakes and Algae Management website, 2016. <http://www.ecy.wa.gov/programs/wa/plants/algae/lakes/ControlOptions.html>

Legend
 More detailed evaluation is warranted

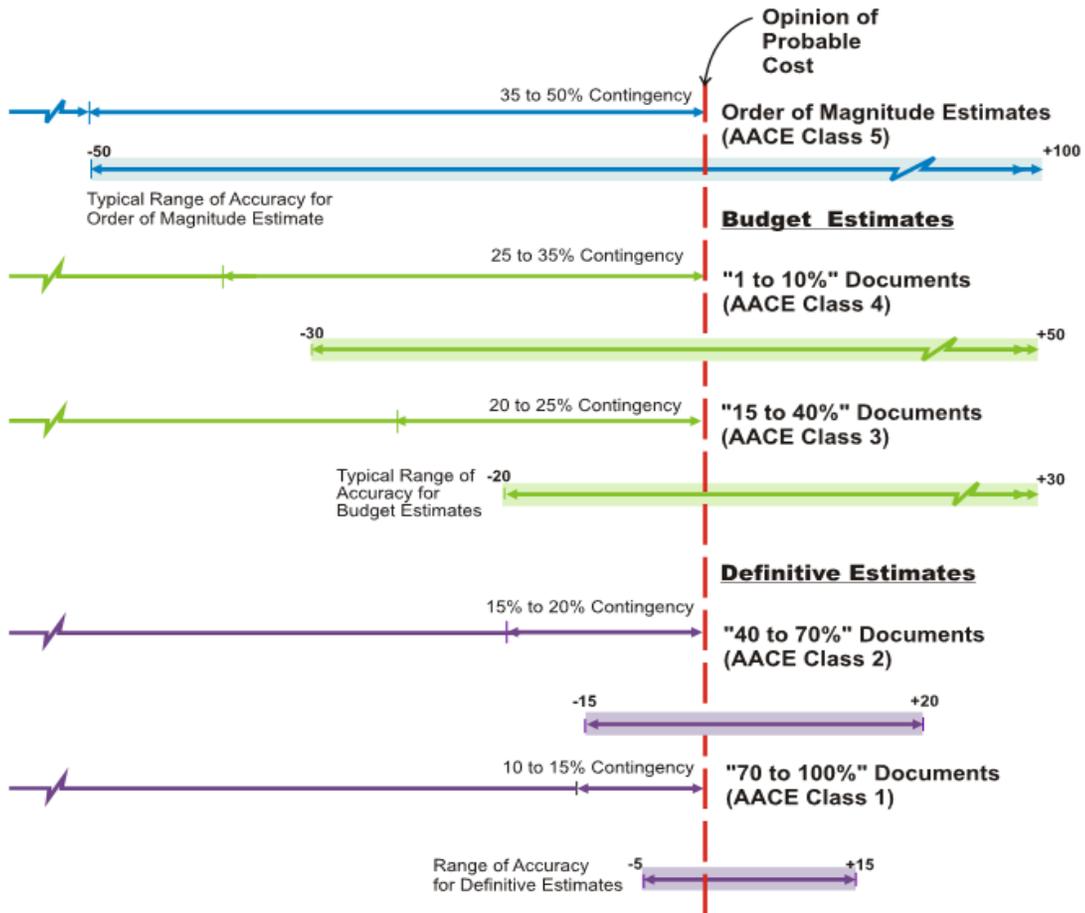
Spreadsheet # 2 - Waughop Lake Management Options for Control of Algae

OPTION	Description	Required Infrastructure	Planning Level Cost Estimates ¹		Water Quality Benefit ²	How Soon Will WQ Benefit Occur?	How Long Will WQ Benefit last?	Other Potential Benefits?	Other Potential Impacts/Costs?	What Pre-design Work Would be Needed?	Comments
			Initial	Ongoing							
1. Lake aeration and mixing	Inject air near lake bottom to create vertical currents that disrupt cyanobacteria and also reduce phosphorus release from sediment under anoxic conditions.	Small building with blowers, plastic pipes on lake bottom, etc.	\$1.9M	\$20,000	High. Reduce phosphorus release from sediment, disrupt blue greens, increase dissolved oxygen for fish.	2 years	Long-term	Few conflicts with other uses. Increased dissolved oxygen should improve fish habitat.	Blower building would be required. Energy use.	Site survey, geotech, etc.	Operate 8 mos./yr
2. Dredging	Remove phosphorus enriched sediment (approx. 3 feet thick) from bottom of the 33 acre lake.	Varies based on type of dredging and whether on-site disposal is feasible.									
2.a. "Wet" excavation	Use mechanical dredge to remove ~121,000 cy of sediment. Costs may vary substantially depending on whether sediment can be disposed on site and other factors. Lower cost if passive dewatering and on-site disposal. Higher cost if mechanical dewatering and off-site disposal are required.	Temporary pipes, mechanical dewatering system, and stockpile/dewatering area; temporary treatment facility for water draining from dredge spoils.	On-site disposal: \$3.2M to \$12.0M Off-site disposal: \$9.0M to \$17.9M	None	Highest. Would remove ~100 years of phosphorus enriched sediment	<1 year	Long-term	Increased lake depth, more groundwater inflow, more fish habitat	Habitat disturbance during dredging. Odor from dredge spoils. On-site dewatering/ disposal would require large area. Equipment staging on shoreline.	Sediment cores, % solids, chemical testing to determine disposal requirements	Passive dewatering impractical due to volume, odor. Disposal costs assume sediment is not hazardous. Lengthy permitting process.
2.b. Hydraulic removal	Use hydraulic dredge to remove ~121,000 cy of sediment. Sediment can be disposed on site and other factors. Lower cost if passive dewatering and on-site disposal. Higher cost if mechanical dewatering and off-site disposal are required.	Temporary pipes, mechanical dewatering system, and stockpile/dewatering area; temporary treatment facility for water draining from dredge spoils.	On-site disposal: \$2.7M to \$9.4M Off-site disposal: \$8.5M to \$15M	None	Highest. Would remove ~100 years of phosphorus enriched sediment	<1 year	Long-term	Increased lake depth, more groundwater inflow, more fish habitat	Habitat disturbance during dredging (but less than mechanical). Odor from dredge spoils. On-site disposal would require large area.	Sediment cores, % solids, chemical testing to determine disposal requirements	Passive dewatering impractical due to volume, odor. Disposal costs assume sediment is not hazardous. Lengthy permitting process.
3. Phosphorus Inactivation	Add ~20,000 gallons of alum and ~10,000 gallons of sodium aluminate to remove phosphorus from water column and form layer on sediment. A lower dose may be needed every 3 to 10 years.	None	\$210K for prep and initial treatment	\$120K every 3 to 10 yrs	High initially, slow decline over time	Immediate	3-10 years	Minimal infrastructure, no conflicts with other lake uses	Could increase aquatic plant growth. Would need to be repeated every 3-10 yrs.	Jar testing	May wish to consider aquatic plant removal before treatment.
4. Pump and treat system	Pump water from lake, treat to remove phosphorus, return treated water to lake.									Sediment and water column testing to estimate future treatment needs.	Need for treatment may diminish over time.
4.a. Chemical treatment	Pump water from lake, add coagulant to remove phosphorus, return treated water to lake.	Intake and discharge pipes, pumps, chemical storage tank, small equipment structure settling pond	\$1.5M	\$80K/yr	Medium	1 year	Long-term	Flexible operation. Higher treatment capacity than wetland treatment system. Learning opportunity for college students.	Would require ~3 acres of land. Temporary impacts during construction.	Jar testing, flocculation testing, survey and geotech	Run system ~6 mos./yr. Cost estimate assumes treatment facility can be sited within 1,000 ft of lake. Could combine with small wetland treatment system.
4.b. Constructed wetland	Pump water from lake, treat in a ~8-acre wetland system, discharge treated water to lake.	Intake and discharge pipes, pumps, constructed wetland	\$3.1M	\$100K/yr	Medium	1 year	Long-term	Flexible operation. Increased habitat for birds and other wildlife. Learning opportunity for college students.	Would require ~9 acres of land. Temporary impacts during construction.	Survey and geotech	Run system ~6 mos./yr. Cost estimate assumes treatment wetland can be sited within 1,000 ft of lake.

Notes:

¹ Based on the planning-level information and concept development stage of this project, conceptual level costs were estimated following the Association for the Advancement of Cost Engineering (AACE) Class 5 Cost Estimate Classification System, providing estimates in the range of -50% to +100% for the candidate actions. See attached.

² Long-term lake monitoring is recommended to evaluate the effectiveness of the selected lake management measure(s).



Note:

1. Contingencies shown are typical
2. Ranges of Accuracy indicated are typical values from AACE document 18R-97 (REV 02/06)

**Opinions of Probable Cost
Typical Contingencies and Ranges of Accuracy**

0220324000

WAUGHOP LAKE RD SW

ANGLE LN SW

Approx. 38 acres

ELWOOD DR SW

STWOOD DR 1280'



To: Mayor and City Councilmembers
From: Tho Kraus, Assistant City Manager/Administrative Services
Through: John J. Caulfield, City Manager *John J. Caulfield*
Date: September 12, 2016
Subject: 2016 Quarterly Financial Report – 2nd Quarter

Introduction

The intent of the financial report is to provide an overview of activity in all funds through June 30, 2016, with more in depth discussion focused on the City's main operating funds, the General and Street Operations & Maintenance Funds.

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

Consolidated Funds - General & Street Operations & Maintenance

The funds are combined in this presentation, as these two funds are the City's primary general governmental operating funds. In 2016, the General Fund anticipates providing an annual subsidy of \$1.33M, which equates to roughly 62% of the Street O&M Fund operating revenues.

Revenues and other financing sources through second quarter 2016 total of \$19.25M, which exceeds expenditures and other financing uses of \$17.95M, resulting in an increase in ending fund balance of \$1.30M.

Operating revenues through second quarter 2016 total 19.07M, which exceeds operating expenditures of \$17.66M and results in an operating income of \$1.41M.

Major operating revenues that are up compared to year-to-date June 2015 include property tax, sales tax, parks sales tax, criminal justice sales tax, franchise fees, PW permits and fees, state shared revenues, intergovernmental, police contracts, and fines and forfeitures from camera enforcement.

Major operating revenues that are down compared to year-to-date June 2015 include admissions tax, utility tax, leasehold tax, gambling tax, CED development service fees, permits and fees (business and animal license), fines and forfeitures from municipal court.

Departments with expenditures exceeding year-to-date June 2015 is due primarily to personnel cost increases for salaries/wages and related benefits including medical cost increases, and timing of invoice payments. Departments with expenditures below year-to-date June 2015 is due primarily to position vacancy savings and timing of invoice payments.

General & Street O&M Funds Combined Summary	2015		2016		2016 YTD Actual vs 2015 YTD Actual	
	Annual Actual	YTD Actual	Annual Budget	YTD Actual	Over / (Under)	
					\$ Chg	% Chg
REVENUES:						
Property Tax	\$ 6,563,936	\$ 3,555,050	\$ 6,639,000	\$ 3,608,062	53,012	1.5%
Local Sales & Use Tax	8,707,904	4,151,629	8,601,900	4,450,759	299,130	7.2%
Sales/Parks	515,202	247,749	499,900	265,361	17,612	7.1%
Brokered Natural Gas Use Tax	33,661	15,873	30,000	10,651	(5,222)	-32.9%
Criminal Justice Sales Tax	926,884	440,771	898,300	466,671	25,901	5.9%
Admissions Tax	656,410	340,318	680,400	303,589	(36,730)	-10.8%
Utility Tax	5,703,609	2,947,476	5,644,000	2,939,034	(8,442)	-0.3%
Leasehold Tax	22,800	15,490	8,000	6,031	(9,459)	-61.1%
Gambling Tax	2,771,934	1,418,165	2,532,300	1,310,967	(107,198)	-7.6%
Franchise Fees	3,520,594	1,710,095	3,510,300	1,744,196	34,101	2.0%
Development Service Fees (CED)	1,002,837	587,709	1,481,000	544,878	(42,831)	-7.3%
Permits & Fees (PW)	57,992	27,336	28,300	66,020	38,684	141.5%
License & Permits (BL, Alarm, Animal)	452,242	292,965	510,900	276,610	(16,355)	-5.6%
State Shared Revenues	1,970,508	959,911	2,038,600	1,069,388	109,477	11.4%
Intergovernmental	413,554	97,544	401,025	171,721	74,177	76.0%
Parks & Recreation Fees	231,151	124,086	262,500	122,389	(1,696)	-1.4%
Police Contracts, including Extra Duty	706,691	337,292	716,000	474,342	137,050	40.6%
Other Charges for Services	6,697	3,592	11,000	8,558	4,966	138.2%
Fines & Forfeitures - Municipal Court	1,282,219	809,026	1,444,100	574,817	(234,209)	-28.9%
Fines & Forfeitures - Camera Enforcement	699,028	365,557	750,000	467,530	101,973	27.9%
Miscellaneous/Interest/Other	117,636	57,421	74,150	45,224	(12,197)	-21.2%
Interfund Transfers	284,700	149,850	284,700	142,350	(7,500)	-5.0%
Subtotal Operating Revenues	\$ 36,648,190	\$ 18,654,907	\$ 37,046,375	\$ 19,069,149	\$ 414,242	2.2%
EXPENDITURES:						
City Council	103,021	43,508	136,290	69,108	25,600	58.8%
City Manager	601,322	298,203	592,066	329,310	31,106	10.4%
Municipal Court	1,790,330	889,772	2,046,213	927,531	37,759	4.2%
Administrative Services	1,490,468	842,042	1,628,158	789,987	(52,055)	-6.2%
Legal	1,634,745	779,714	1,752,249	784,913	5,199	0.7%
Community & Economic Development	1,876,796	829,064	2,160,784	902,709	73,645	8.9%
Parks, Recreation & Community Services	2,465,429	1,117,310	2,670,401	1,209,613	92,303	8.3%
Police	21,595,504	11,083,016	22,546,826	11,261,315	178,298	1.6%
Streets	2,169,439	1,148,573	2,148,193	1,066,849	(81,724)	-7.1%
Non-Departmental	132,402	59,206	131,290	74,665	15,459	26.1%
Interfund Transfers	375,162	48,591	479,810	242,385	193,794	398.8%
Subtotal Operating Expenditures	\$ 34,234,619	\$ 17,139,002	\$ 36,292,280	\$ 17,658,384	519,382	3.0%
OPERATING INCOME (LOSS)	\$ 2,413,571	\$ 1,515,905	\$ 754,095	\$ 1,410,765		
OTHER FINANCING SOURCES:						
Grants, Contrib, 1-Time Source	354,434	177,605	259,368	182,543	4,938	2.8%
Transfers In	40,802	-	270,000	-	-	n/a
Subtotal Other Financing Sources	\$ 395,236	\$ 177,605	\$ 529,368	\$ 182,543	\$ 4,938	2.8%
OTHER FINANCING USES:						
Capital & Other 1-Time	606,411	119,747	781,994	158,103	38,356	32.0%
Interfund Transfers	886,229	182,169	598,489	132,750	(49,419)	-27.1%
Subtotal Other Financing Uses	\$ 1,492,640	\$ 301,916	\$ 1,380,483	\$ 290,853	\$ (11,063)	-3.7%
Total Revenues and Other Sources	\$ 37,043,426	\$ 18,832,512	\$ 37,575,743	\$ 19,251,691	\$ 419,180	2.2%
Total Expenditures and other Uses	\$ 35,727,259	\$ 17,440,918	\$ 37,672,763	\$ 17,949,237	\$ 508,319	2.9%
Beginning Fund Balance:	\$ 4,532,693	\$ 4,532,693	\$ 5,848,860	\$ 5,848,860	\$ 1,316,167	29.0%
Ending Fund Balance:	\$ 5,848,860	\$ 5,924,287	\$ 5,751,840	\$ 7,151,315	\$ 1,227,027	20.7%
Ending Fund Balance as a % of Oper Rev	16.0%	31.8%	15.5%	37.5%		
Reserve - Total Target 12% of Oper Rev:	\$ 4,397,783	\$ 4,397,783	\$ 4,445,565	\$ 4,445,565		
2% Contingency Reserves	\$ 732,964	\$ 732,964	\$ 740,928	\$ 740,928		
5% General Fund Reserves	\$ 1,832,409	\$ 1,832,409	\$ 1,852,319	\$ 1,852,319		
5% Strategic Reserves	\$ 1,832,409	\$ 1,832,409	\$ 1,852,319	\$ 1,852,319		
Undesignated/Reserved for 2017/18 Budget	\$ 1,451,078	\$ 1,526,505	\$ 1,306,275	\$ 2,705,750		

Operating Revenue Variance Analysis

2016 year-to-date June operating revenues of \$19.07M accounts for 51.5% of the annual budget and is over 2015 year-to-date June actuals by \$414K or 2.2%.

General & Street O&M Funds Combined Summary	2015		2016		2016 YTD Actual vs 2015 YTD Actual	
	Annual Actual	YTD Actual	Annual Budget	YTD Actual	Over / (Under)	
					\$ Chg	% Chg
REVENUES:						
Local Sales & Use Tax	\$ 8,707,904	\$ 4,151,629	\$ 8,601,900	\$ 4,450,759	\$ 299,130	7.2%
Police Contracts, including Extra Duty	706,691	337,292	716,000	474,342	137,050	40.6%
State Shared Revenues	1,970,508	959,911	2,038,600	1,069,388	109,477	11.4%
Fines & Forfeitures - Camera Enforcement	699,028	365,557	750,000	467,530	101,973	27.9%
Intergovernmental	413,554	97,544	401,025	171,721	74,177	76.0%
Property Tax	6,563,936	3,555,050	6,639,000	3,608,062	53,012	1.5%
Permits & Fees (PW)	57,992	27,336	28,300	66,020	38,684	141.5%
Franchise Fees	3,520,594	1,710,095	3,510,300	1,744,196	34,101	2.0%
Criminal Justice Sales Tax	926,884	440,771	898,300	466,671	25,901	5.9%
Sales/Parks	515,202	247,749	499,900	265,361	17,612	7.1%
Other Charges for Services	6,697	3,592	11,000	8,558	4,966	138.2%
Parks & Recreation Fees	231,151	124,086	262,500	122,389	(1,696)	-1.4%
Brokered Natural Gas Use Tax	33,661	15,873	30,000	10,651	(5,222)	-32.9%
Interfund Transfers	284,700	149,850	284,700	142,350	(7,500)	-5.0%
Utility Tax	5,703,609	2,947,476	5,644,000	2,939,034	(8,442)	-0.3%
Leasehold Tax	22,800	15,490	8,000	6,031	(9,459)	-61.1%
Miscellaneous/Interest/Other	117,636	57,421	74,150	45,224	(12,197)	-21.2%
License & Permits (BL, Alarm, Animal)	452,242	292,965	510,900	276,610	(16,355)	-5.6%
Admissions Tax	656,410	340,318	680,400	303,589	(36,730)	-10.8%
Development Service Fees (CED)	1,002,837	587,709	1,481,000	544,878	(42,831)	-7.3%
Gambling Tax	2,771,934	1,418,165	2,532,300	1,310,967	(107,198)	-7.6%
Fines & Forfeitures - Municipal Court	1,282,219	809,026	1,444,100	574,817	(234,209)	-28.9%
Subtotal Operating Revenues	\$ 36,648,190	\$ 18,654,907	\$ 37,046,375	\$ 19,069,149	\$ 414,242	2.2%

Local Sales & Use Tax: The increase is due primarily to increases in services (restaurants, repairs & maintenance and accomodation), construction, manufacturing, rental and leasing services.

Police Contracts, including Extra Duty: The increase is due primarily to extra duty contracts, which is up \$137K or 41%. The revenue increase is offset by a corresponding increase in extra duty expenditures.

State Shared Revenues: The increase is due primarily to criminal justice, which is up \$13K or 22%, criminal justice high crime, which is up \$21K or 16%, and liquor excise tax, which is up \$76K or 120%.

Fines & Forfeitures – Camera Enforcement: The decrease during first quarter is due primarily to the school zone cameras which were down due to moving the Steilacoom Boulevard camera down about a block last year which affected the number of tickets issued. The increase during second quarter is due primarily to an increase in the activation times at the very busy re-positioned school zone location on Steilacoom Boulevard that now includes the new Four Heroes Elementary School. Reflex had the wrong school zone times and when it was fixed the zone went from 45 minutes twice a day to two hours twice a day. Also, the red light infractions increased quite a bit during the first months of this year, however, in May three red light cameras were down due to road construction projects.

Intergovernmental: The increase is due primarily to receiving \$69K more in municipal court contract revenue (timing of receipts) and \$3K in revenues from South Sound 911 for background investigation services provide by the City's Police Department.

Property Tax: The increase is due to the 1% authorized increase as well as timing of collections.

PW Permits & Fees: The increase is due primarily to right-of-way permits, which is up \$11K or 124% and site development permits, which is up \$11K or 258%.

Franchise Fees: The increase is primarily due to increases in cable, water, sewer and solid waste offset by a decrease in Tacoma Power.

Criminal Justice Sales Tax: The increase is due to an increase in sales tax collections countywide.

Parks Sales Tax: The increase is due to an increase in sales tax collections countywide.

Brokered Natural Gas: The decrease is due to an overall decrease in activity.

Interfund Transfers: The decrease is due to the timing of SWM's \$15K annual contribution to landscaping services performed by the General Fund.

Utility Tax: Electricity is up \$55K or 7%, Cable is up \$25K or 5%, Natural Gas is down \$31K or 8%, Phone/Cellular is down \$60K or 8%.

Leasehold Tax: The decrease is due to back taxes for 2013 totaling \$10K received in 2015.

License & Permits: Business license is down \$5K or 3%, alarm permits and fees are down \$12K or 16%, and animal license is up \$1K or 1%. Alarm permits and fees are down due to June renewal billings that were not processed until 3rd quarter.

Admissions Tax: Theatre activity is down.

CED Development Service Fees: Building permits are down \$44K or 14%, plan review fees are down \$17K or 7%, and other zoning/development fees are up \$18K or 54%.

Gambling Tax: Cardroom activity is down.

Fines & Forfeitures – Municipal Court: Civil infraction penalties down \$146K or 30%, detention and correction services down \$60K or 32%, administrative, filing, copies, forms and legal down \$9K or 25%, criminal traffic misdemeanor fines down \$6K or 31%, and court cost recoupment down \$4K or 18%.

Operating Expenditure Variance Analysis

2016 year-to-date June operating expenditures of \$17.66M accounts for 48.7% of the annual budget and is over 2015 year-to-date actuals by \$519K or 3.0%.

General & Street O&MFunds Combined Summary	2015		2016		2016 YTD Actual vs 2015 YTD Actual	
	Annual Actual	YTD Actual	Annual Budget	YTD Actual	Over / (Under) \$ Chg	% Chg
EXPENDITURES:						
Administrative Services	1,490,468	842,042	1,628,158	789,987	(52,055)	-6.2%
Streets Operations & Maintenance	2,169,439	1,148,573	2,148,193	1,066,849	(81,724)	-7.1%
Legal	1,634,745	779,714	1,752,249	784,913	5,199	0.7%
Non-Departmental	132,402	59,206	131,290	74,665	15,459	26.1%
City Council	103,021	43,508	136,290	69,108	25,600	58.8%
City Manager	601,322	298,203	592,066	329,310	31,106	10.4%
Municipal Court	1,790,330	889,772	2,046,213	927,531	37,759	4.2%
Community & Economic Development	1,876,796	829,064	2,160,784	902,709	73,645	8.9%
Parks, Recreation & Community Services	2,465,429	1,117,310	2,670,401	1,209,613	92,303	8.3%
Police	21,595,504	11,083,016	22,546,826	11,261,315	178,298	1.6%
Interfund Transfers	375,162	48,591	479,810	242,385	193,794	398.8%
Subtotal Operating Expenditures	\$ 34,234,619	\$ 17,139,002	\$ 36,292,280	\$17,658,384	519,382	3.0%

Administrative Services: The decrease is due primarily to timing of allocation of internal service charges and payments for the annual state audit offset by increases in personnel cost increases for salaries/wages and related benefits including medical benefit costs increases.

Street Operations and Maintenance: The decrease is due primarily to position vacancies and timing of internal service charges.

Legal: The increase is due primarily to personnel cost increases for salaries/wages and related benefits including medical benefit costs increases offset by decreases in professional services and timing of allocation of internal service charges.

Non-Departmental: The increase is due primarily to timing of payments of postage.

City Council: The increase is due to an increase in salary and related payroll taxes because of the independent salary Commission decision in July 2015.

City Manager: The increase is due primarily to personnel cost increases for salaries/wages and related benefits including medical benefit cost increases and timing of payment for the Connections Magazine.

Municipal Court: The increase is due primarily to timing of payments for public defender services.

Community & Economic Development: The increase is due primarily to personnel cost increases for salaries/wages including medical benefit costs increases (and staffing levels) and professional services.

Parks, Recreation & Community Services: The increase is due primarily to personnel cost increases for salaries/wages and related benefits including medical cost increases, timing of human services contract payments, allocation of internal service charges and operational supplies for parks facilities and maintenance.

Police: The increase is due primarily to personnel cost increases for salaries/wages and related benefits including medical cost increases offset by decreases due to various reimbursable contracts (Washington State Criminal Justice Training Commission, FBI Pacific Northwest Innocence Lost Contract, and FBI Safe Streets Task Contract) and timing of payments for jail services,

Interfund Transfers: The increase is due primarily to the timing of transfers to the General Obligation Debt Service Fund and Abatement Fund.

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

The following table and charts provide a comparison of operating revenues, operating expenditures and the resulting operating income/loss for the years 2011 through 2015 budget and actual.

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

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

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

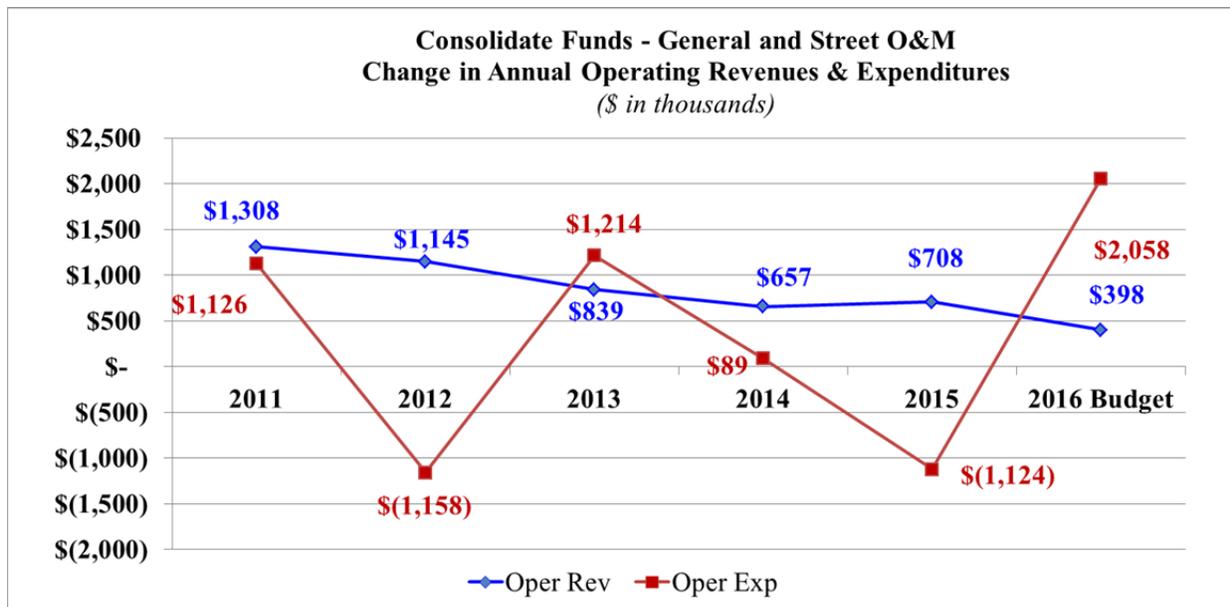
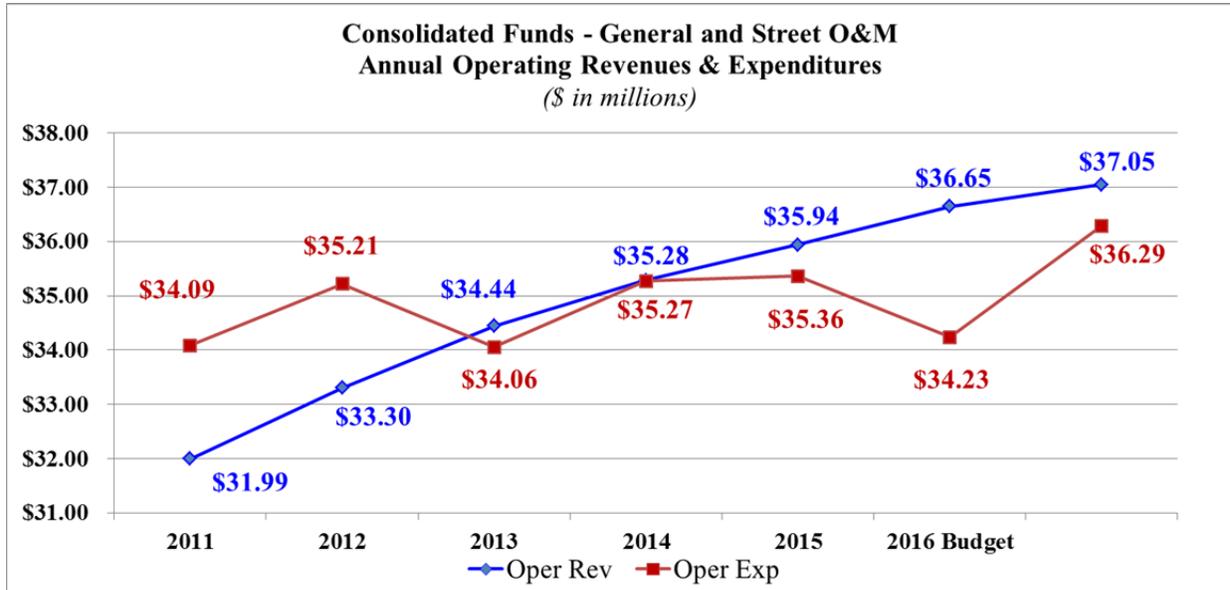
2014 Actual: Operating expenditures of \$35.36M is below operating revenue of \$35.94M, resulting in an operating income of \$582K due to increased revenues and expenditure savings.

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

2016 Budget: Operating expenditures of \$36.29M is expected to be below operating revenues of 37.05M, resulting in an operating income of \$754K.

Consolidates General & Street O&M Funds	2011 Annual Actual	2012 Annual Actual *	2013 Annual Actual	2014 Annual Actual	2015 Annual Actual	2016 Annual Budget
Operating Revenue	\$ 33,299,000	\$ 34,444,000	\$ 35,284,000	\$ 35,940,000	\$ 36,648,000	\$ 37,046,000
Operating Expenditures	\$ 35,214,000	\$ 34,056,000	\$ 35,270,000	\$ 35,358,000	\$ 34,235,000	\$ 36,292,000
Operating Income / (Loss)	(\$1,915,000)	\$388,000	\$14,000	\$582,000	\$2,413,000	\$ 754,000

* 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 \$4.45M. 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 2016 Carry Forward Budget Adjustment.

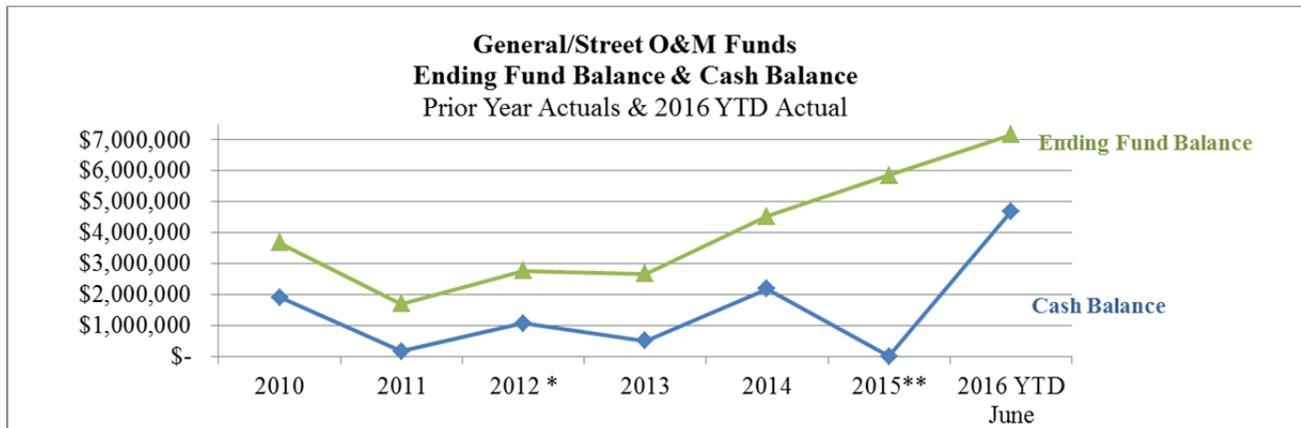
- *2% General Fund Contingency Reserves:* The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City’s operations which could not have been reasonably anticipated at the time the original budget was prepared. A 2% reserve fund based on the General/Street O&M Funds operating revenues equates to \$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 table and graph below provides the current and 5-year history of the General/Street O&M Funds ending balance and cash & investment.

Year	Total Ending Fund Balance	Cash
2010	3,667,466	1,906,000
2011	1,695,324	173,142
2012 *	2,771,200	1,072,852
2013	2,663,648	505,801
2014	4,532,741	2,183,083
2015**	5,848,860	2,043,548
2016 YTD June	7,151,315	4,670,317

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

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

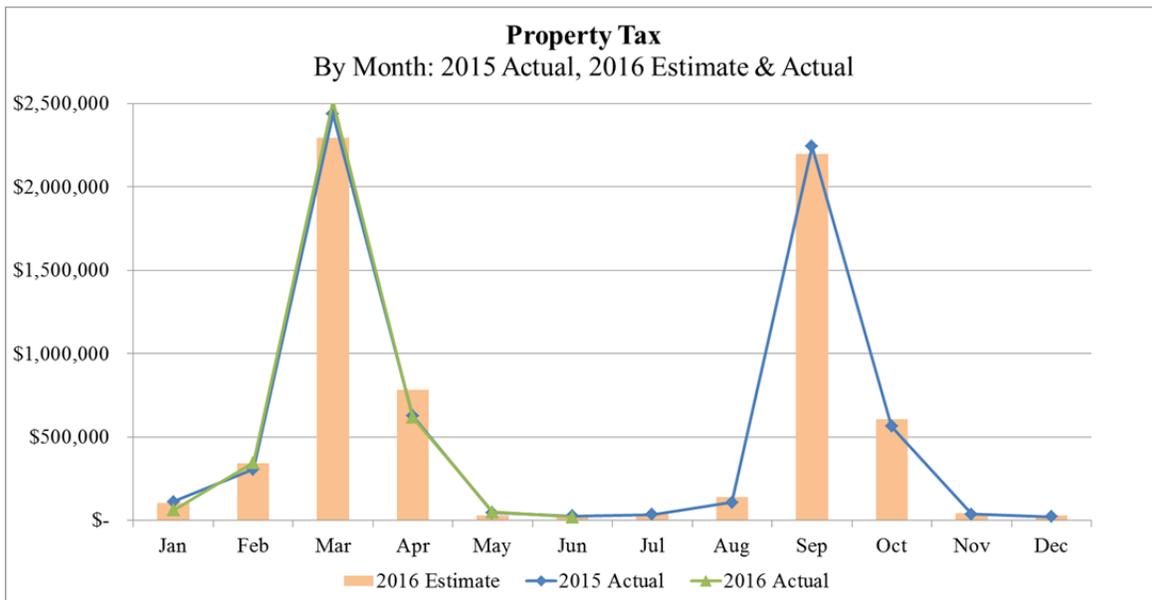


Property Tax

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

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

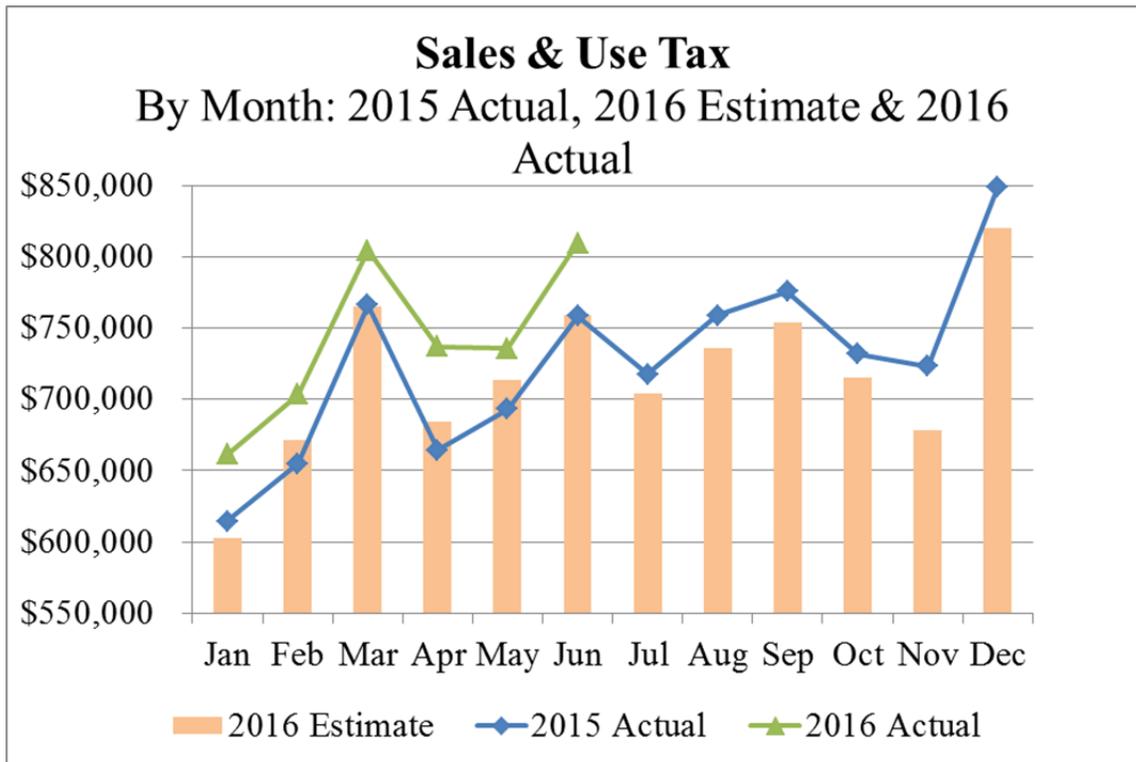
Property Tax Year-to-date June									
Month	2014 Actual	2015 Actual	2016		Over / (Under)				
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget		
					\$	%	\$	%	
Jan	\$ 92,779	\$ 112,501	\$ 104,785	\$ 61,272	\$ (51,229)	-45.5%	\$ (43,513)	-41.5%	
Feb	403,847	305,599	342,755	345,389	39,790	13.0%	2,634	0.8%	
Mar	2,183,114	2,438,323	2,293,882	2,513,626	75,303	3.1%	219,744	9.6%	
Apr	742,622	627,210	781,802	618,469	(8,741)	-1.4%	(163,333)	-20.9%	
May	29,967	46,224	28,928	50,407	4,183	9.0%	21,479	74.3%	
Jun	37,206	25,193	34,062	18,900	(6,293)	-25.0%	(15,162)	-44.5%	
Jul	41,335	34,382	38,848		-	-	-	-	
Aug	122,038	108,696	141,072		-	-	-	-	
Sep	2,212,244	2,243,079	2,198,209		-	-	-	-	
Oct	516,222	564,021	605,546		-	-	-	-	
Nov	59,737	36,922	41,531		-	-	-	-	
Dec	27,506	21,786	27,580		-	-	-	-	
Total YTD	\$ 3,489,535	\$ 3,555,050	\$ 3,586,213	\$ 3,608,062	\$ 53,012	1.5%	\$ 21,849	0.6%	
Total Annual	\$ 6,468,618	\$ 6,563,936	\$ 6,639,000						
AV (in billions)	\$4.49	\$4.75	\$4.94						
Average Change (2011 - 2015):	1.5%								



Sales & Use Tax

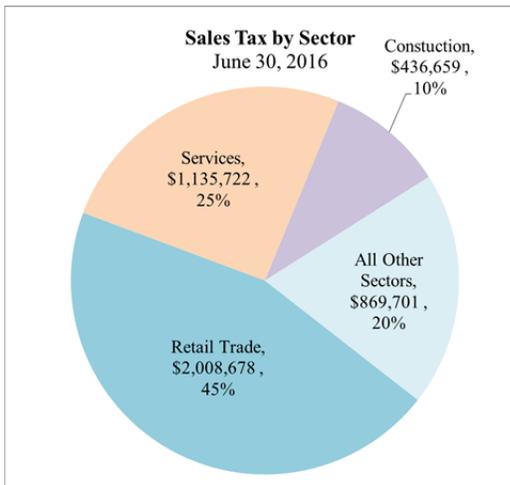
The City imposes a sales and use tax of 1% to fund general government programs. Of this total, 15% is provided to Pierce County per state law. The City imposes both the basic 0.5% and the optional 0.5% sales and use tax. This tax is imposed on personal and business purchases of tangible property. The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

Sales Tax								
Year-to-Date June								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 599,289	\$ 614,566	\$ 602,261	661,135.64	\$ 46,570	7.6%	\$ 58,875	9.8%
Feb	660,758	654,875	671,149	703,570.41	48,695	7.4%	32,422	4.8%
Mar	715,740	766,272	765,359	804,183.53	37,912	4.9%	38,825	5.1%
Apr	646,843	664,313	684,198	736,789.69	72,477	10.9%	52,592	7.7%
May	710,434	693,085	713,090	735,682.06	42,597	6.1%	22,592	3.2%
Jun	720,391	758,519	759,021	809,398.14	50,879	6.7%	50,377	6.6%
Jul	657,370	717,600	703,652	-	-	-	-	-
Aug	718,471	758,879	736,202	-	-	-	-	-
Sep	763,993	775,685	753,991	-	-	-	-	-
Oct	684,774	731,898	714,790	-	-	-	-	-
Nov	619,521	723,183	678,294	-	-	-	-	-
Dec	775,293	849,030	819,893	-	-	-	-	-
Total YTD	\$ 4,053,455	\$ 4,151,629	\$ 4,195,077	\$ 4,450,759	\$ 299,130	7.2%	\$ 255,682	6.1%
Annual Total	\$ 8,272,877	\$ 8,707,904	\$ 8,601,900					
Annual Sales (in millions)	\$984.87	\$1,036.66	\$1,024.04	n/a				
Average Change (2011 - 2015):		3.4%						



Top 10 Taxpayers (Grouped by Sector)				
Sector	Actual YTD June		Over / (Under)	
			Change from 2015	
	2015	2016	\$	%
Motor Vehicle and Parts Dealer	207,632	194,654	(12,978)	-6.3%
Building Material and Garden	115,960	110,083	(5,877)	-5.1%
Food and Beverage Stores	46,344	41,192	(5,152)	-11.1%
Clothing and Accessories	38,143	37,248	(895)	-2.3%
General Merchandise Stores	316,525	305,166	(11,359)	-3.6%
Telecommunications	42,811	43,173	363	0.8%
Rental and Leasing Services	65,062	56,254	(8,807)	-13.5%
Food Services, Drinking Places	40,523	40,093	(430)	-1.1%
Total	\$ 872,999	\$ 827,863	\$ (45,136)	-5.2%

Retail trade, the largest economic sector, accounts for 45% 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 20%.



Sales & Use Tax by Sector				
Sector	Year-To-Date June		Over / (Under)	
			Change from 2015	
	2015	2016	\$	%
Retail Trade	\$ 2,004,007	\$ 2,008,678	\$ 4,671	0.2%
Services	1,042,978	1,135,722	92,744	8.9%
Construction	350,165	436,659	86,494	24.7%
Wholesale Trade	202,579	200,924	(1,655)	-0.8%
Information	256,011	248,107	(7,904)	-3.1%
Finance, Insurance, Real Estate	160,802	191,440	30,638	19.1%
Manufacturing	62,555	125,370	62,815	100.4%
Government	38,173	68,438	30,265	79.3%
Other	34,360	35,422	1,062	3.1%
Total	\$ 4,151,629	\$ 4,450,759	\$ 299,130	7.2%

Retail Trade: Compared to year-to-date June 2015, the retail trade sector is up \$5K or 0.2%.

- Building Material & Garden Equipment and Supplies increased by \$12K or 7%
- General Merchandise Stores increased by \$16K or 4%
- Motor vehicle & parts dealers increased by \$10K or 2%
- Food & Beverage Stores decreased by \$11K or 7%
- Gasoline Stations decreased by \$5K or 8%
- Furniture & Home Furnishings decreased by \$3K or 3%
- Miscellaneous store retailers decreased by \$12K or 7%

Services: Compared to year-to-date June 2015, the services sector is up \$93K or 9%.

- Food services & drinking places increased by \$50K or 9%
- Repair & maintenance increased by \$30K or 16%
- Professional, Scientific & Technical Services increased by \$13K or 7%
- Personal & Laundry Services increased by \$7K or 17%
- Amusement, Gambling & Recreation Industry increased by \$5K or 11%
- Educational Services increased by \$4K or 20%
- Accommodation decreased by \$19K or 43%

Construction: Compared to year-to-date June 2015, the construction sector is up \$87K or 25%.

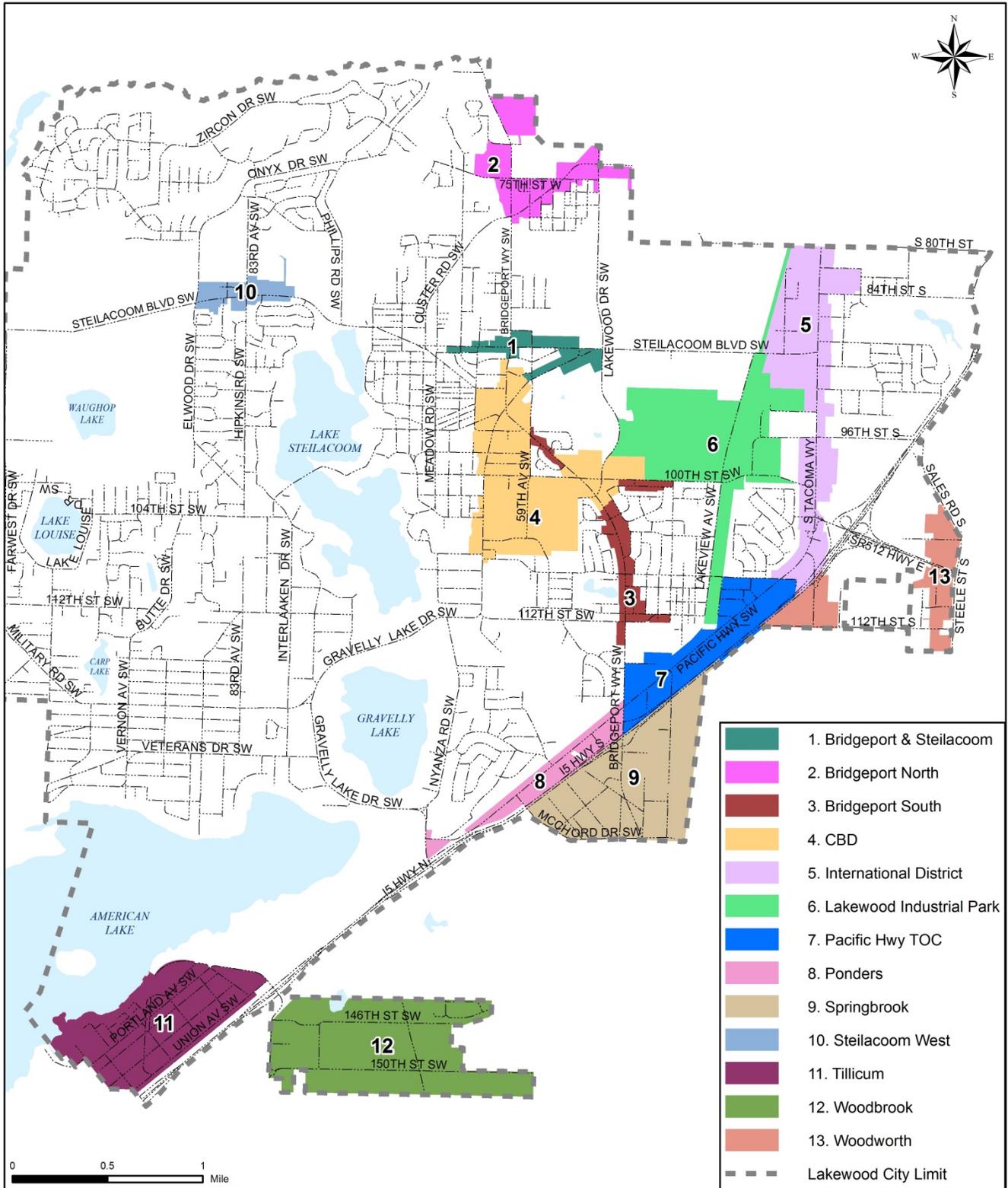
- Construction of buildings increased by \$35K or 24%
- Specialty trade contractors increased by \$45K or 31%
- Heavy and civil engineering construction increased by \$6K or 11%

All Other Sectors: Compared to year-to-date June 2015, all other sectors increased by \$115K or 15%.

- Information decreased by \$8K or 3%
 - Telecommunications decreased by \$18K or 7%
 - Motion Picture & Sound Recording Industries increased by \$6K or 14%
 - Publishing Industries (except Internet) increased by \$3K or 23%
- *Finance, Insurance and Real Estate* increased by \$31K or 19%
 - Rental and leasing services increased by \$30K or 23%
- *Manufacturing* increased by \$63K or 100%
 - Computer and Electronic Product Manufacturing increased by \$5K or 219%
 - Fabricated Metal Product Manufacturing increased by \$4K or 63%
 - Machinery Manufacturing increased by \$14K or 1257%
 - Nonmetallic mineral product manufacturing increased by \$27K or 963%
 - Printing and related support activities increased by \$8K or 61%
- *Government* increased by \$30K or 79%
 - Non-Classifiable Establishments increased by \$22K or 281%
 - Administration of Economic Programs increased by \$9K or 37%

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

Descriptor	Map ID	Location
Bridgeport & Steilacoom	1	Steilacoom Boulevard from John Dower Road to Lakewood Drive
Bridgeport North	2	Bridgeport Way from Custer Road to Univerity Place city limit; and Custer Road from Bridgeport Way to Tacom city limit
Bridgeport South	3	Bridgeport Way from 108th Street to 59th Avenue
Central Business District	4	Lakewood Towne Center, the Colonial Center, and Lowes/Hobby Lobby Complex
International District	5	South Tacoma Way and Durango Avenue from 87th Street to the B&I
Lakewood Industrial Park	6	Lakeview Avenue from 108th Street to Steilacoom Boulevard and Lakewood Industrial Park
Pacific Highway TOC	7	Pacific Highway from 108th Street SW to Bridgeport way
Pacific Highway Ponders	8	Pacific Highway from Gravelly Lake Drive to Bridgeport Way
Springbrook	9	Springbrook Neighborhood
Steilacoom West	10	Steilacoom Drive from 87th Avenue to Phillips Road
Tillicum	11	Tillicum Neighborhood
Woodbrook	12	Woodbrook Neighborhood
Woodworth	13	112th Street & South Tacoma Way/Steele Street/Sales Road (west Lakewood)



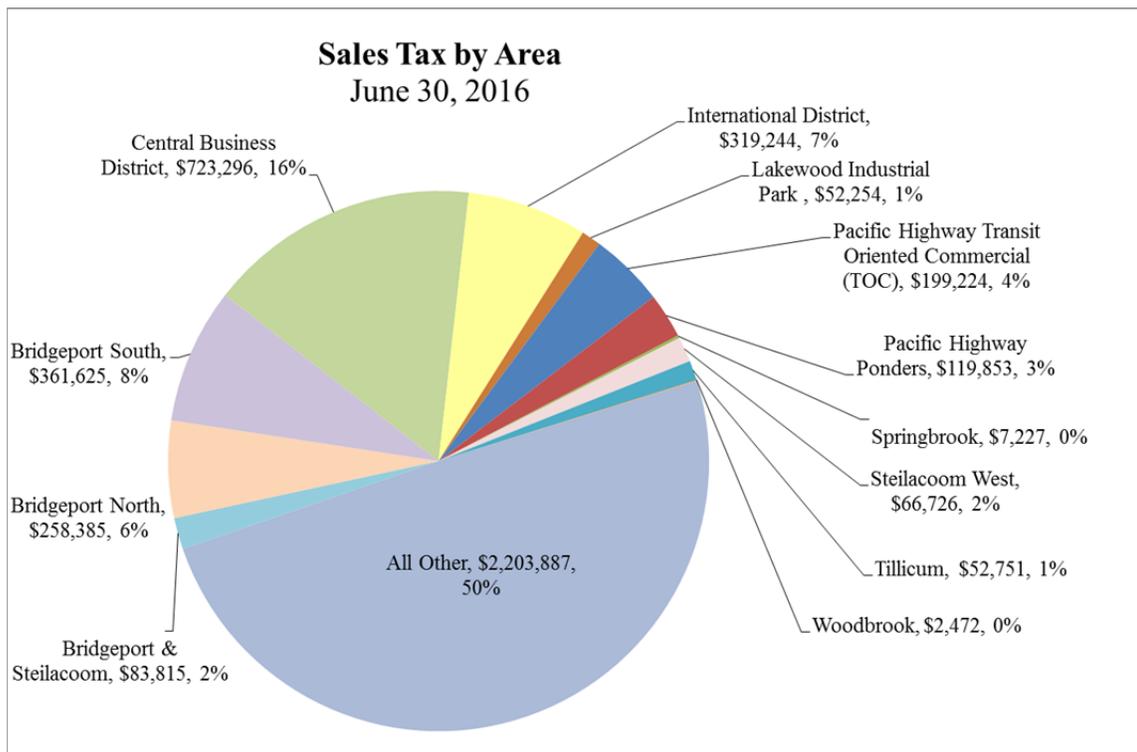
Retail Tax Areas

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

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

The area category title “Other” which includes food services & drinking places, construction, and telecommunications attempts to capture: businesses that have multiple locations reporting under a single UBI number is excluded from the retail area reporting (such as Walgreens, 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).

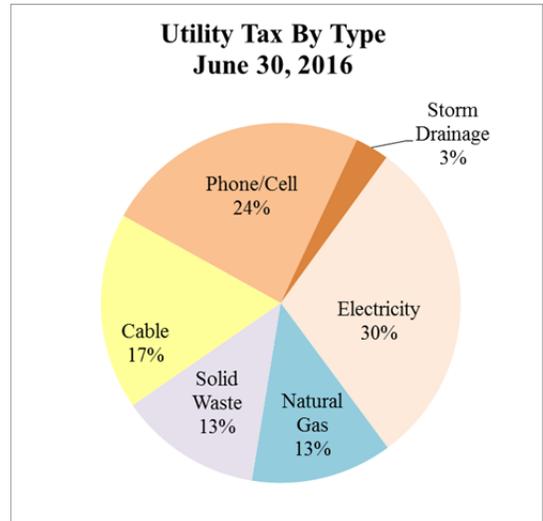
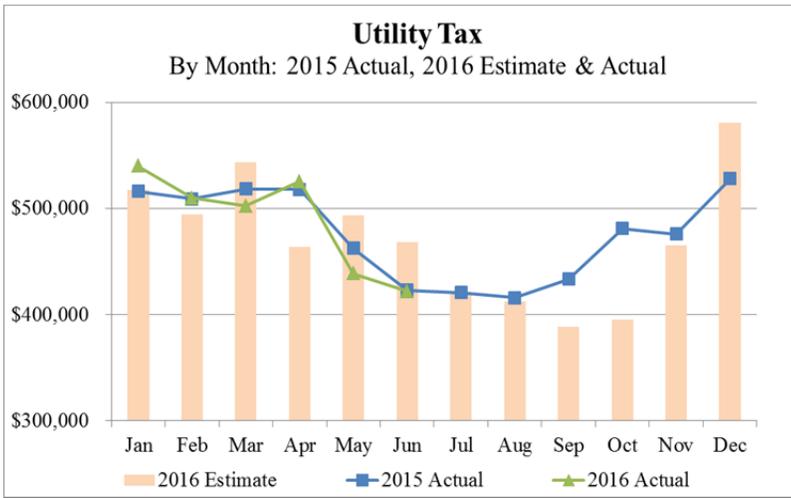
Sales & Use Tax by Area					
Year-to-Date through June					
Map ID/Area	2015 Annual	2015 YTD	2016 YTD	Over / (Under)	
				Change from 2015	
				\$	%
1 Bridgeport & Steilacoom	\$ 156,692	\$77,373	\$83,815	\$ 6,442	8.3%
2 Bridgeport North	529,484	250,892	258,385	7,493	3.0%
3 Bridgeport South	732,494	358,555	361,625	3,070	0.9%
4 Central Business District	1,521,776	749,328	723,296	(26,032)	-3.5%
5 International District	639,563	321,410	319,244	(2,166)	-0.7%
6 Lakewood Industrial Park	117,291	57,275	52,254	(5,021)	-8.8%
7 Pacific Highway Transit Oriented Commercial (TOC)	448,438	213,057	199,224	(13,833)	-6.5%
8 Pacific Highway Ponders	219,349	119,288	119,853	565	0.5%
9 Springbrook	15,604	7,942	7,227	(715)	-9.0%
10 Steilacoom West	152,185	75,608	66,726	(8,882)	-11.7%
11 Tillicum	102,452	51,379	52,751	1,372	2.7%
12 Woodbrook	6,711	4,199	2,472	(1,727)	-41.1%
13 Woodworth	34,241	18,411	16,525	(1,886)	-10.2%
Other:					
Food Services, Drinking Places	380,487	194,910	249,711	54,801	28.1%
Construction	765,964	296,899	387,469	90,570	30.5%
Telecommunications	312,172	188,976	176,800	(12,176)	-6.4%
All Other Categories	2,573,002	1,166,127	1,373,382	207,256	17.8%
Total	\$8,707,904	\$4,151,629	\$4,450,759	\$ 299,130	7.2%



Utility Tax

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

Utility Tax								
Year-to-Date June								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs 2016 Budget	
					\$	%	\$	%
Jan	\$ 545,267	\$ 516,176	\$ 517,523	\$ 540,290	\$ 24,114	4.7%	\$ 22,767	4.4%
Feb	533,446	509,084	494,268	509,826	742	0.1%	15,558	3.1%
Mar	532,688	518,653	543,461	502,625	(16,028)	-3.1%	(40,836)	-7.5%
Apr	560,947	518,141	463,790	525,805	7,664	1.5%	62,015	13.4%
May	428,392	462,457	494,056	438,563	(23,894)	-5.2%	(55,493)	-11.2%
Jun	430,195	422,965	468,311	421,924	(1,041)	-0.2%	(46,387)	-9.9%
Jul	422,860	420,784	420,341	-	-	-	-	-
Aug	402,578	416,005	412,335	-	-	-	-	-
Sep	422,101	433,584	388,456	-	-	-	-	-
Oct	469,780	481,418	395,571	-	-	-	-	-
Nov	459,732	476,095	465,214	-	-	-	-	-
Dec	539,869	528,247	580,673	-	-	-	-	-
Total YTD	\$ 3,030,935	\$ 2,947,476	\$ 2,981,410	\$ 2,939,034	\$ (8,442)	-0.3%	\$ (42,375)	-1.4%
Total Annual	\$ 5,747,855	\$ 5,703,609	\$ 5,644,000	n/a	n/a	n/a	n/a	n/a
Average Change (2011 - 2015)		-1.1%						

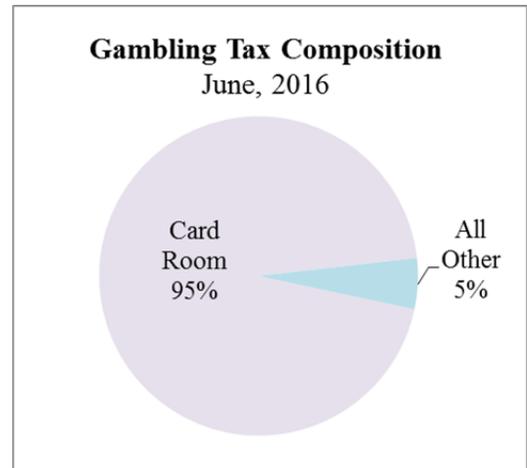
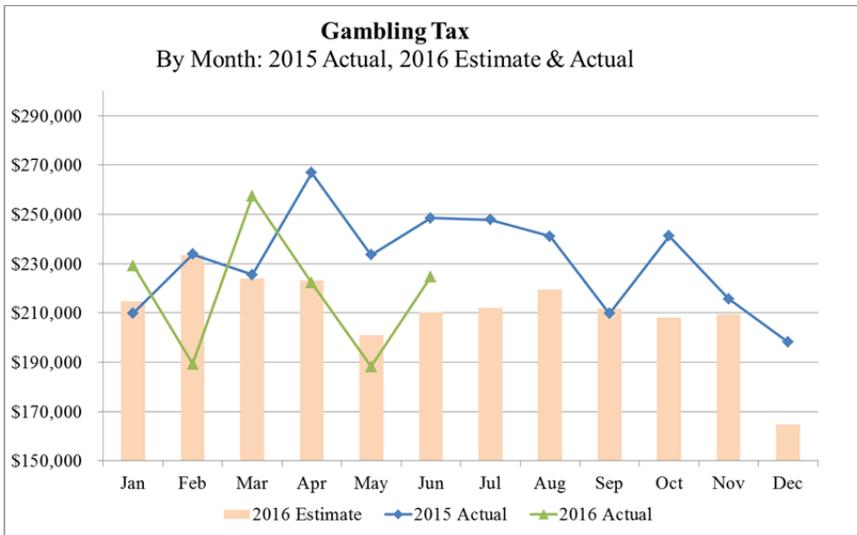


Utility Tax by Type										
Year-to-Date June										
Type	2014 Actual	2015		2016			Over / (Under)			
		Annual Actual	YTD Actual	Budget	YTD Estimate	Actual	2016 YTD Actual vs 2015 YTD Actual		2016 YTD Budget vs 2016 YTD Actual	
							\$	%	\$	%
Electricity	\$ 1,595,942	\$ 1,627,657	\$ 822,693	\$ 1,580,000	\$ 832,165	\$ 877,717	\$ 55,024	6.7%	\$ 45,552	5.5%
Natural Gas	720,699	666,412	404,474	657,000	\$ 409,131	373,570	(30,904)	-7.6%	(35,561)	-8.7%
Solid Waste	720,197	760,782	373,960	747,000	\$ 378,265	376,161	2,201	0.6%	(2,104)	-0.6%
Cable	944,860	1,006,459	495,010	990,000	\$ 500,709	519,793	24,783	5.0%	19,084	3.8%
Phone/Cell	1,602,189	1,477,998	762,344	1,503,000	\$ 771,121	702,433	(59,911)	-7.9%	(68,688)	-8.9%
Storm Drainage	163,968	164,300	88,995	167,000	\$ 90,020	89,360	365	0.4%	(660)	-0.7%
Total	\$ 5,747,855	\$ 5,703,609	\$ 2,947,476	\$ 5,644,000	\$ 2,981,410	\$ 2,939,034	\$ (8,442)	-0.3%	\$ (42,375)	-1.4%

Gambling Tax

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

Gambling Tax								
Year-to-Date June								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 195,538	\$ 209,856	\$ 214,718	\$ 229,257	\$ 19,401	9.2%	\$ 14,539	6.8%
Feb	194,147	233,858	233,406	189,206	(44,652)	-19.1%	(44,200)	-18.9%
Mar	238,262	225,533	223,953	257,483	31,950	14.2%	33,530	15.0%
Apr	213,208	266,880	223,307	222,122	(44,758)	-16.8%	(1,185)	-0.5%
May	202,674	233,564	201,078	188,148	(45,416)	-19.4%	(12,930)	-6.4%
Jun	181,125	248,474	210,219	224,752	(23,722)	-9.5%	14,533	6.9%
Jul	173,497	247,819	212,146	-	-	-	-	-
Aug	235,976	241,158	219,483	-	-	-	-	-
Sep	193,467	209,699	211,745	-	-	-	-	-
Oct	216,061	241,186	208,005	-	-	-	-	-
Nov	214,748	215,760	209,380	-	-	-	-	-
Dec	223,700	198,149	164,862	-	-	-	-	-
Total YTD	\$1,224,954	\$1,418,165	\$1,306,680	\$1,310,967	\$ (107,198)	-7.6%	\$ 4,287	0.3%
Total Annual	\$2,482,403	\$2,771,934	\$2,532,300	n/a	n/a	n/a	n/a	n/a
Average Change (2011 - 2015):	2.8%							

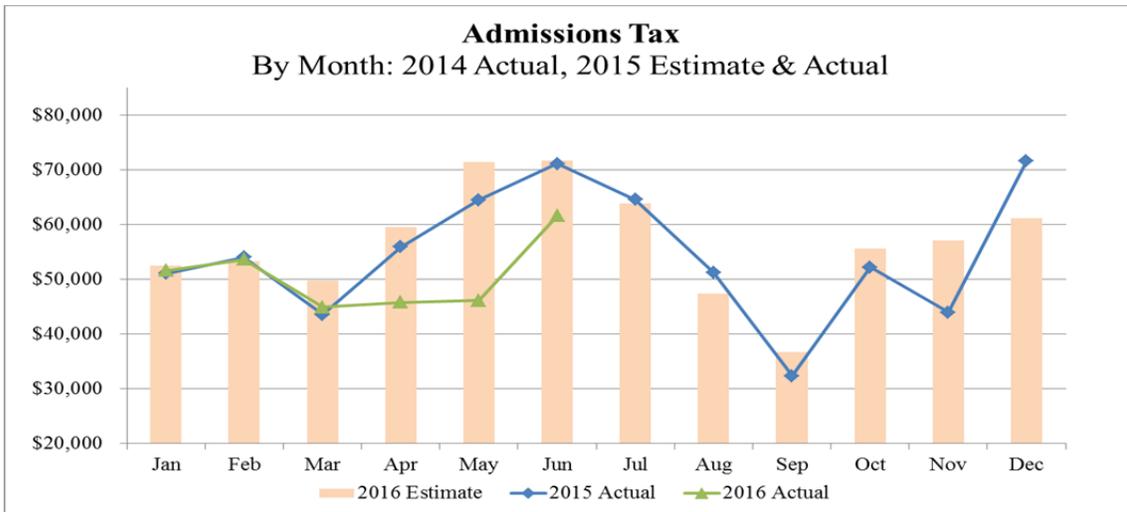


Gambling Tax - Card Room					
Year-to-Date June					
Major Establishment	2015		2016 YTD	Over / (Under)	
	Annual	YTD		2016 YTD Actual vs 2015 YTD Actual	
				\$	%
Chips Casino	\$ 844,888	\$ 430,398	\$ 269,400	\$ (160,998)	-37.4%
Great American Casino	582,614	295,004	329,721	34,717	11.8%
Macau Casino	530,327	277,492	304,561	27,069	9.8%
Palace Casino	666,255	340,870	335,982	(4,888)	-1.4%
Total	\$ 2,624,084	\$ 1,343,764	\$ 1,239,664	\$ (104,100)	-7.7%

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 Year-to-Date June								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 53,560	\$ 51,069	\$ 52,547	\$ 51,634	\$ 565	1.1%	\$ (913)	-1.7%
Feb	47,650	54,081	53,375	53,658	(423)	-0.8%	283	0.5%
Mar	47,097	43,584	49,870	44,957	1,373	3.2%	(4,913)	-9.9%
Apr	55,369	55,917	59,500	45,836	(10,081)	-18.0%	(13,664)	-23.0%
May	53,364	64,537	71,436	46,135	(18,402)	-28.5%	(25,301)	-35.4%
Jun	66,895	71,129	71,657	61,369	(9,760)	-13.7%	(10,288)	-14.4%
Jul	59,305	64,567	63,910	-	-	-	-	-
Aug	70,427	51,302	47,433	-	-	-	-	-
Sep	27,912	32,382	36,745	-	-	-	-	-
Oct	51,387	52,252	55,682	-	-	-	-	-
Nov	54,616	43,964	57,075	-	-	-	-	-
Dec	66,428	71,626	61,170	-	-	-	-	-
Total YTD	\$ 323,935	\$ 340,318	\$ 358,386	\$ 303,589	\$ (36,730)	-10.8%	\$ (54,797)	-15.3%
Total Annual	\$ 654,010	\$ 656,410	\$ 680,400	n/a	n/a	n/a	n/a	n/a
Ave Change (2011 - 2015):		5.4%						



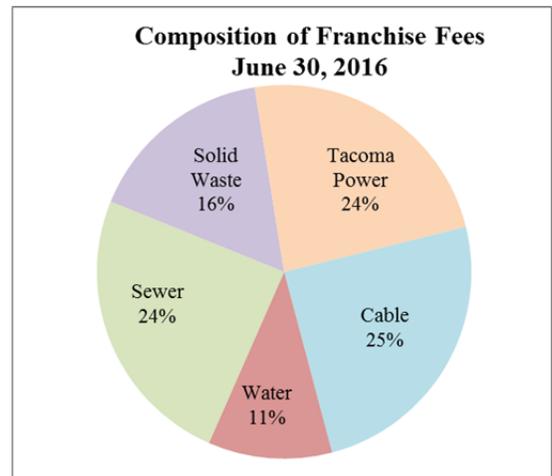
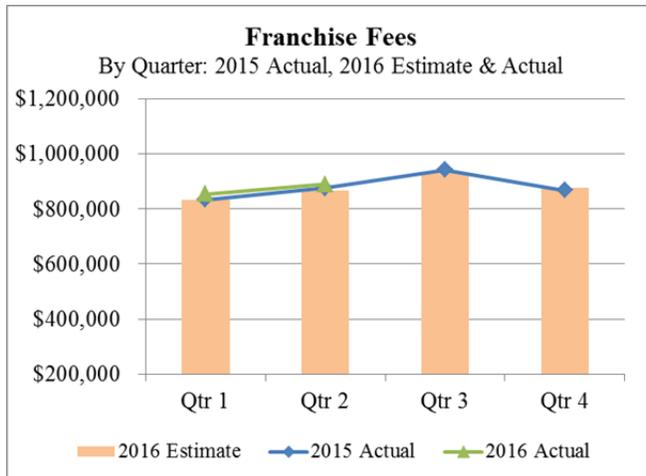
Admissions Tax				
Establishment	2014 Annual	2015 Annual	2016 YTD June	2016 YTD as % of 2015 Annual
AMC Theatres	\$ 359,495	\$ 364,814	\$ 168,582	46.2%
Déjà Vu	14,626	13,900	10,003	72.0%
Grand Prix Raceway	24,663	27,962	14,937	53.4%
Great American Casino	182	169	95	56.2%
Regal Cinemas	241,375	238,884	106,250	44.5%
Star Lite Swap Meet	11,324	10,682	3,723	34.9%
E & R Promotions	2,346	-	-	n/a
Total	\$ 654,010	\$ 656,410	\$ 303,589	46.2%

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.

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 Telecommunications	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 Click!	6.00%	5.00%
TPU Light	n/a	6.00%
TPU Water	n/a	8.00%
Waste Connections	6.00%	4.00%

Franchise Fees								
Year-to-Date June								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ -	\$ -	\$ -	\$ -	-	-	-	-
Feb	66,148	68,263	68,346	69,639	1,376	2.0%	1,293	1.9%
Mar	736,243	765,285	763,505	784,666	19,381	2.5%	21,161	2.8%
Apr	-	-	-	-	-	-	-	-
May	66,611	67,876	68,385	70,952	3,076	4.5%	2,567	3.8%
Jun	765,691	808,673	800,541	818,938	10,265	1.3%	18,397	2.3%
Jul	-	-	-	-	-	-	-	-
Aug	68,445	68,985	69,881	-	-	-	-	-
Sep	820,052	873,065	860,926	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-
Nov	66,651	68,434	68,689	-	-	-	-	-
Dec	793,004	800,015	810,027	-	-	-	-	-
Total YTD	\$1,634,693	\$1,710,095	\$1,700,777	\$ 1,744,196	\$ 34,101	2.0%	\$ 43,419	2.6%
Total Annual	\$3,382,845	\$3,520,594	\$3,510,300	n/a	n/a	n/a	n/a	n/a



Franchise Fees by Type										
Year-to-Date June										
Type	2014	2015		2016			Over / (Under)			
		Annual	YTD Actual	Annual Budget	YTD Budget	YTD Actual	2016 Actual vs 2015 Actual		2016 Actual vs YTD Budget	
							\$	%	\$	%
Cable	\$ 806,377	\$ 840,297	\$ 410,975	\$ 838,800	\$ 405,942	\$ 431,922	20,947	5.1%	25,980	6.4%
Water	382,531	434,430	178,090	398,000	209,870	186,840	8,750	4.9%	(23,030)	-11.0%
Sewer	807,153	834,574	420,273	839,700	403,178	428,268	7,995	1.9%	25,090	6.2%
Solid Waste	528,359	557,085	273,654	549,600	269,124	284,803	11,149	4.1%	15,679	5.8%
Tacoma Power	858,425	854,210	427,104	884,200	412,664	412,363	(14,741)	-3.5%	(301)	-0.1%
Total	\$ 3,382,845	\$ 3,520,594	\$ 1,710,095	\$ 3,510,300	\$ 1,700,777	\$ 1,744,196	\$ 34,101	2.0%	\$ 43,419	2.6%

POLICE

Photo Infraction – Red Light/School Zone Enforcement

The City currently has eight cameras operating at five locations:

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

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

Photo Infraction - Red light/School Zone Enforcement											
Year-to-Date June											
Month	Year 2014			Year 2015			Year 2016			Over / (Under)	
	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Net Revenue 2016 vs 2015	
										\$	%
Jan	\$ 57,905	\$ 36,593	\$ 21,312	\$ 66,476	\$ 31,612	\$ 34,864	\$ 55,557	\$ 32,240	\$ 23,317	\$ (11,547)	-33.1%
Feb	63,261	36,593	26,668	57,821	32,240	25,581	43,971	32,240	11,731	(13,850)	-54.1%
Mar	56,692	36,593	20,099	62,596	32,240	30,356	58,435	32,240	26,195	(4,161)	-13.7%
Apr	60,035	37,593	22,442	65,333	32,240	33,093	85,361	32,240	53,121	20,028	60.5%
May	59,634	37,593	22,041	55,473	32,240	23,233	106,950	22,013	84,937	61,704	265.6%
Jun	57,842	33,593	24,249	57,857	32,240	25,617	117,256	20,990	96,266	70,649	275.8%
Jul	56,453	34,593	21,860	66,829	32,240	34,589	-	-	-	-	-
Aug	51,457	34,593	16,864	67,627	32,240	35,387	-	-	-	-	-
Sep	50,732	36,593	14,139	62,092	32,240	29,852	-	-	-	-	-
Oct	49,678	32,240	17,438	48,977	22,500	26,477	-	-	-	-	-
Nov	79,223	32,240	46,983	48,944	30,454	18,490	-	-	-	-	-
Dec	61,298	27,585	33,713	39,002	32,240	6,762	-	-	-	-	-
Total YTD	\$ 355,369	\$ 218,558	\$ 136,811	\$ 365,557	\$ 192,812	\$ 172,745	\$ 467,530	\$ 171,963	\$ 295,567	\$ 122,822	71.1%
Total Annual	\$704,211	\$416,400	\$287,809	\$699,028	\$ 374,726	\$324,302	n/a	n/a	n/a	n/a	n/a

Jail and Dispatch Services

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

2016 Rates by Facility	Booking Fee	Daily Rate	
Pierce County	\$225	\$92	
Nisqually	\$20	\$65	\$55 (30+ days)
Fife	\$20	\$98	
Puyallup	\$0	\$65	

Service Period	Year 2015						Year 2016					
	Nisqually	Pierce County	City of Puyallup	City of Fife	Medical	Total by Month	Nisqually	Pierce County	City of Puyallup	City of Fife	Medical	Total by Month
Jan	\$ 47,160	\$ 5,991	\$ -	\$ -	\$ -	\$ 53,151	\$ 52,172	\$ 7,590	\$ -	\$ -	\$ -	\$ 59,762
Feb	54,330	4,619	130	170	-	59,249	32,549	6,394	-	-	-	38,943
Mar	50,950	2,708	-	-	11,963	65,621	37,250	7,028	-	-	-	44,278
Apr	58,596	3,670	-	-	2,375	64,641	28,770	9,146	-	-	-	37,916
May	55,579	7,892	-	410	-	63,881	-	12,061	-	-	-	12,061
Jun	54,622	3,974	-	170	-	58,766	3,225	-	-	-	-	3,225
Jul	50,244	5,737	-	150	-	56,131	-	-	-	-	-	-
Aug	47,853	7,625	-	-	977	56,455	-	-	-	-	-	-
Sep	58,536	10,375	-	-	-	68,911	-	-	-	-	-	-
Oct	35,880	4,367	-	-	971	41,218	-	-	-	-	-	-
Nov	44,040	9,681	-	-	-	53,721	-	-	-	-	-	-
Dec	46,457	9,732	-	-	2,880	59,069	-	-	-	-	-	-
Annual Total	\$ 604,247	\$ 76,371	\$ 130	\$ 900	\$ 19,166	\$ 700,814	\$ 153,966	\$ 42,219	\$ -	\$ -	\$ -	\$ 196,185
Annual Budget												\$ 624,240
YTD Expenditures as a % of Annual Budget												31.4%

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

Dispatch Services				
Year-to-Date June				
Category	2014 Annual	2015 Annual	2016	
			Annual Budget	YTD Actual
SS911 Communication	\$ 1,468,231	\$ 1,501,342	\$ 1,487,300	\$ 743,650
SS911 Records/Warrant/Public Svcs	\$ 130,328	\$ 106,416	\$ 109,880	\$ 54,940
SS911 Information Tech/Core Services	\$ 342,496	\$ 411,653	\$ 446,390	\$ 223,195
Subtotal	\$ 1,941,055	\$ 2,019,411	\$ 2,043,570	\$ 1,021,785
Radio User Fees City of Tacoma	\$ 86,550	\$ 92,000	\$ 93,900	\$ 84,025
Total Dispatch Services	\$ 2,027,605	\$ 2,111,411	\$ 2,137,470	\$ 1,105,810

Animal License

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

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

Animal License Activity														
Month	New			Renewal			Total 2015 Licenses	New			Renewal			Total 2016 Licenses
	Cat	Dog	Total	Cat	Dog	Total		Cat	Dog	Total	Cat	Dog	Total	
Jan	46	93	139	326	975	1301	1440	33	56	89	152	522	674	763
Feb	12	65	77	164	404	568	645	24	83	107	138	340	478	585
Mar	32	65	97	57	150	207	304	16	60	76	21	104	125	201
Apr	8	50	58	21	39	60	118	14	42	56	5	29	34	90
May	15	50	65	24	95	119	184	30	45	75	33	103	136	211
Jun	40	80	120	4	32	36	156	24	70	94	12	21	33	127
Jul	19	58	77	3	5	8	85							0
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 YTD	153	403	556	596	1695	2291	2847	141	356	497	361	1119	1480	1977
Total Annual	290	684	974	921	2645	3566	4540	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Animal Control Year-to-Date June							
Operating Revenues & Expenditures	2014 Annual	2015		2016		Over / (Under)	
		Annual Actual	YTD Actual	Annual Budget	YTD Actual	2016 Actual vs 2015 Actual	
						\$	%
Operating Revenue:							
Animal License	\$ 41,116	\$ 39,540	\$ 35,780	\$ 42,000	\$ 36,229	\$ 449	1.3%
Animal Service - City of Dupont	20,554	27,954	6,989	27,000	7,097	108	1.5%
Animal Services - Town of Steilacoom	10,586	12,173	657	13,000	2,178	1,521	231.5%
Total Operating Revenues	\$ 72,256	\$ 79,667	\$ 43,426	\$ 82,000	\$ 45,504	\$ 2,078	4.8%
Operating Expenditures:							
Personnel	197,258	189,084	100,387	210,240	59,576	(40,811)	-40.7%
Operating Supplies	211	440	43	1,160	409	366	851.2%
Minor Equipment	-	-	-	1,300	-	-	n/a
Humane Society	107,890	108,690	54,130	106,900	49,104	(5,026)	-9.3%
Other Services & Charges	3,308	150	-	1,270	200	200	n/a
Total Operating Expenditures	\$ 308,667	\$ 298,364	\$ 154,560	\$ 320,870	\$ 109,289	\$ (45,271)	-29.3%
Net Program Cost	\$ (236,411)	\$ (218,697)	\$ (111,134)	\$ (238,870)	\$ (63,785)	\$ 47,349	-42.6%

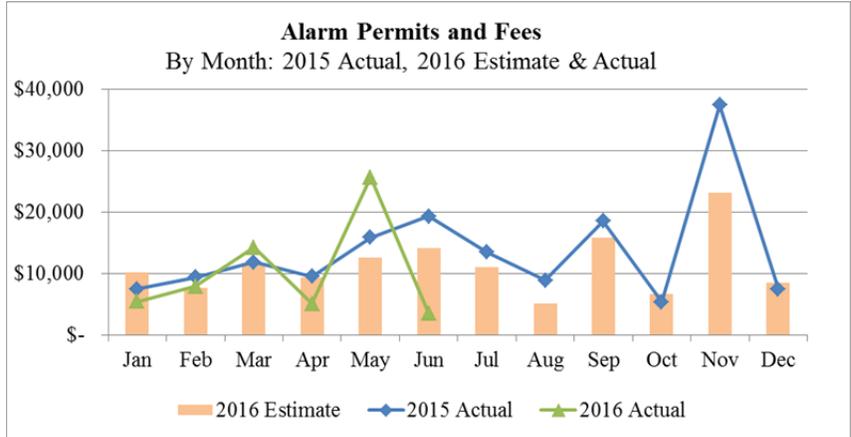
Note - operating expenditures do not include internal service allocations (such as vehicle repairs & maintenance, vehicle replacement reserves, etc.)

Alarm Permits and Fees

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

The false alarm ordinance includes a registration process, provides for annual alarm permit fees for residential and business alarms, and provides for fees for false alarms to encourage all alarm users to maintain the reliability of and to properly use their alarm equipment. Alarm permit fees are currently \$24 for commercial and residential with reduced

residential rates of \$12 for seniors and permanently disabled. False alarm fees are \$100 for each false burglar alarm activation and \$200 for each false robbery or panic alarm activation.



Alarm Permits and Fees									
Year-to-Date June									
Month	2014 Actual	2015 Actual	2016		Over / (Under)				
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget		
					\$	%	\$	%	
Jan	\$ 14,863	\$ 7,477	\$ 10,119	\$ 5,403	\$ (2,074)	-27.7%	\$ (4,716)	-46.6%	
Feb	7,363	9,382	7,585	7,910	(1,472)	-15.7%	325	4.3%	
Mar	14,115	11,824	11,749	14,232	2,408	20.4%	2,483	21.1%	
Apr	11,184	9,472	9,356	5,033	(4,439)	-46.9%	(4,323)	-46.2%	
May	11,991	15,869	12,619	25,639	9,770	61.6%	13,020	103.2%	
Jun	11,840	19,283	14,097	3,478	(15,805)	-82.0%	(10,619)	-75.3%	
Jul	11,025	13,429	11,077	-	-	-	-	-	
Aug	2,534	8,848	5,156	-	-	-	-	-	
Sep	16,393	18,553	15,829	-	-	-	-	-	
Oct	9,448	5,353	6,704	-	-	-	-	-	
Nov	13,727	37,414	23,165	-	-	-	-	-	
Dec	11,401	7,459	8,543	-	-	-	-	-	
Total YTD	\$ 71,356	\$ 73,307	\$ 65,527	\$ 61,695	\$ (11,612)	-15.8%	\$ (3,832)	-5.8%	
Annual Total	\$ 135,884	\$ 164,363	\$ 136,000	n/a	n/a	n/a	n/a	n/a	

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 June 30, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Washington Traffic Safety Commission (WTSC) Impaired Driving	-	3,715	3,715	-
Washington Traffic Safety Commission (WTSC) Seatbelt Emphasis	-	2,891	2,891	-
Department of Justice JAG Metal Theft	-	1,155	1,155	-
Department of Justice Bulletproof Vest Partnership (1)	-	2,692	3,538	(846)
Washington State Parks & Recreation Boaters Safety	-	3,912	3,912	-
Pierce County - STOP Violence Against Women Training	-	1,590	1,590	-
Department of Justice JAG Mental Health	-	18,114	18,114	-
Washington Traffic Safety Commission (WTSC) Phlebotomy	-	3,901	3,901	-
Total	\$ -	\$ 37,970	\$ 38,816	\$ (846)

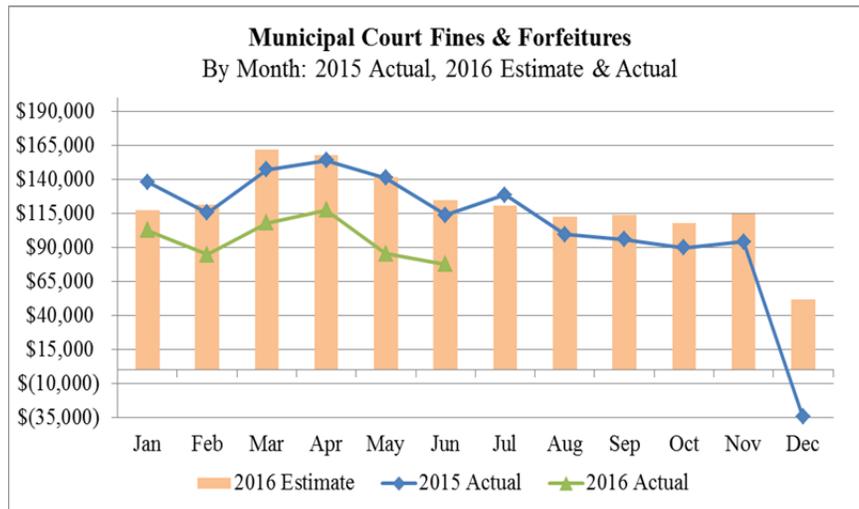
(1) Timing difference to be billed next quarter.

MUNICIPAL COURT

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

Municipal Court Fines & Forfeitures								
Year-to-Date June								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 103,576	\$ 137,981	\$ 117,047	\$ 102,433	\$ (35,548)	-25.8%	\$ (14,614)	-12.5%
Feb	103,063	115,347	121,435	84,720	(30,627)	-26.6%	(36,715)	-30.2%
Mar	147,583	147,247	161,786	107,783	(39,464)	-26.8%	(54,003)	-33.4%
Apr	141,416	153,901	157,505	117,213	(36,688)	-23.8%	(40,292)	-25.6%
May	135,173	140,868	141,217	85,258	(55,610)	-39.5%	(55,959)	-39.6%
Jun	115,795	113,683	124,520	77,410	(36,273)	-31.9%	(47,110)	-37.8%
Jul	106,303	128,655	120,435		-	-	-	-
Aug	118,842	99,627	112,466		-	-	-	-
Sep	114,027	95,633	113,919		-	-	-	-
Oct	111,000	89,846	107,691		-	-	-	-
Nov	116,098	93,944	114,469		-	-	-	-
Dec	72,017	(34,513)	51,609		-	-	-	-
Total YTD	\$ 746,606	\$ 809,026	\$ 823,511	\$ 574,817	\$ (234,209)	-28.9%	\$ (248,694)	-30.2%
Total Annual	\$ 1,384,893	\$ 1,282,219	\$ 1,444,100	n/a	n/a	n/a	n/a	n/a

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										
Year-to-Date June										
Category	2014 Actual	2015		2016			Over / (Under)		Over / (Under)	
		Annual Actual	YTD Actual	Annual Budget	YTD Budget	YTD Actual	2016 Actual vs 2015 Actual	%	2016 Budget vs 2016 Actual	%
							\$	%	\$	%
Admin, Filing, Copy, Forms, Legal	\$ 55,293	\$ 70,535	\$ 37,450	\$ 67,300	\$ 38,121	\$ 28,286	\$ (9,164)	-24.5%	\$ (9,835)	-25.8%
Detention & Correction Services	363,517	293,752	189,466	431,400	192,858	129,377	(60,089)	-31.7%	(63,481)	-32.9%
Civil Penalties	10,316	7,781	4,829	12,200	4,915	2,298	(2,531)	-52.4%	(2,617)	-53.2%
Civil Infraction Penalties	792,345	740,380	485,104	713,200	493,789	339,344	(145,760)	-30.0%	(154,445)	-31.3%
Civil Parking Infractions	8,157	6,870	2,731	44,400	2,780	2,175	(556)	-20.4%	(605)	-21.8%
Criminal Traffic Misdemeanor Fines	30,738	36,295	18,111	57,400	18,435	12,582	(5,529)	-30.5%	(5,853)	-31.8%
Criminal Non-Traffic Fines	9,535	9,050	4,265	13,900	4,341	4,145	(120)	-2.8%	(196)	-4.5%
Court Cost Recoupment	24,660	36,009	21,018	27,900	21,394	17,253	(3,765)	-17.9%	(4,141)	-19.4%
Interest/Other/Misc	90,332	81,547	46,051	76,400	46,875	39,359	(6,692)	-14.5%	(7,516)	-16.0%
Total	\$ 1,384,893	\$ 1,282,219	\$ 809,026	\$ 1,444,100	\$ 823,511	\$ 574,817	\$ (234,209)	-28.9%	\$ (248,694)	-30.2%

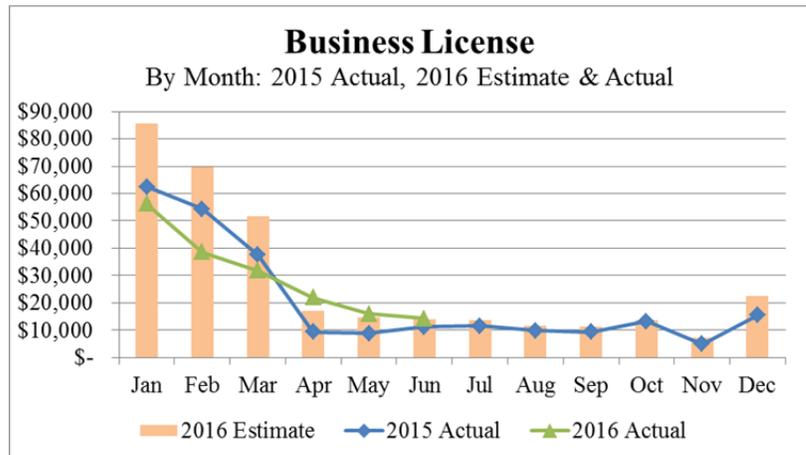
Municipal Court Year-to-Date June							
Operating Revenues & Expenditures	2014 Annual	2015		2016		Over / (Under)	
		Annual Actual	YTD Actual	Annual Budget	YTD Actual	2016 Actual vs 2015 Actual	
						\$	%
Operating Revenue:							
Fines & Forfeitures	\$ 1,384,893	\$ 1,282,219	\$ 809,026	\$ 1,444,100	\$ 574,817	\$ (234,209)	-28.9%
Court Services - City of University Place	225,000	170,585	42,646	171,002	38,583	(4,063)	-9.5%
Court Services - Town of Steilacoom	10,000	99,276	24,782	99,349	44,429	19,647	79.3%
Court Services - City of DuPont	-	89,042	22,261	85,121	76,034	53,773	241.6%
Total Operating Revenues	\$ 1,619,893	\$ 1,641,122	\$ 898,715	\$ 1,799,572	\$ 733,863	\$ (164,852)	-18.3%
Operating Expenditures:							
Judicial Services	\$ 986,509	\$ 1,009,561	\$ 546,153	\$ 1,147,133	\$ 537,055	\$ (9,098)	-1.7%
Professional Services*	444,802	489,074	199,615	523,700	236,709	37,094	18.6%
Probation & Detention	462,615	291,696	144,005	375,380	153,768	9,763	6.8%
Total Operating Expenditures	\$ 1,893,926	\$ 1,790,331	\$ 889,773	\$ 2,046,213	\$ 927,532	\$ 37,759	4.2%
Net Program Income (Cost)	\$ (274,033)	\$ (149,209)	\$ 8,942	\$ (246,641)	\$ (193,669)	\$ (202,611)	-2265.8%

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

COMMUNITY & ECONOMIC DEVELOPMENT

Business License

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

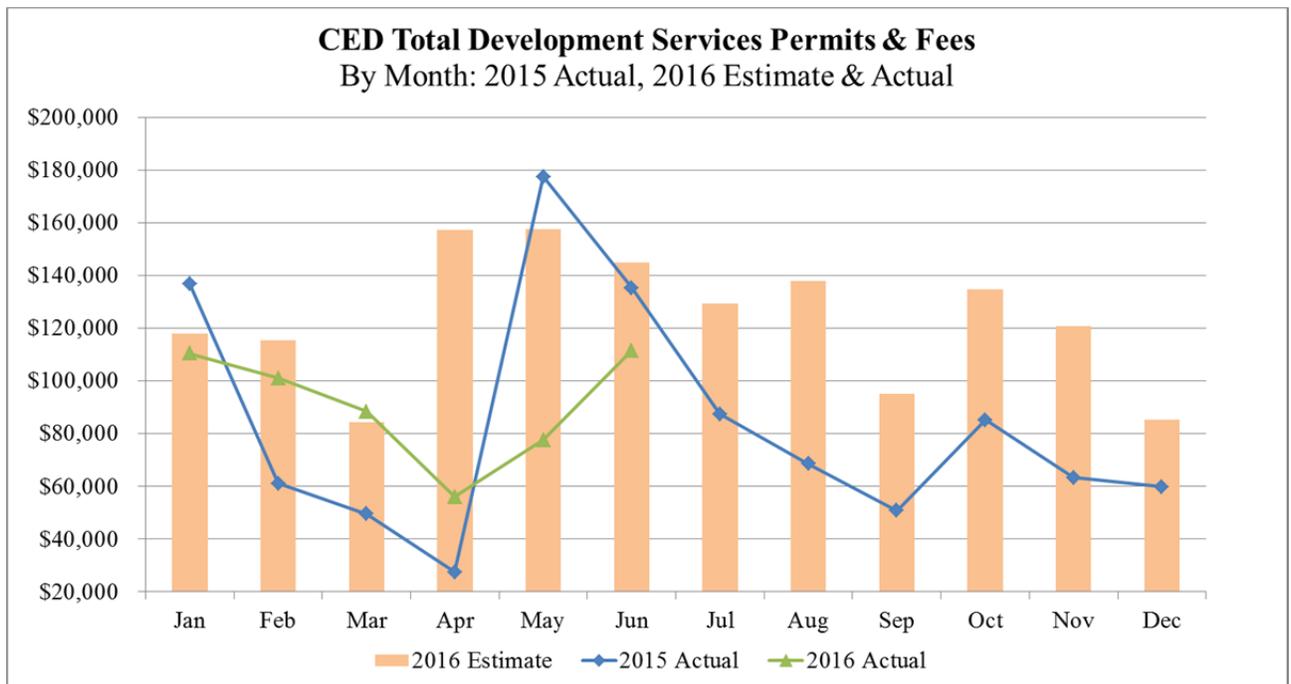


Business License Year-to-Date June								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual	2016 Actual vs Budget		
					\$	%	\$	%
Jan	\$ 70,808	\$ 62,461	\$ 85,529	\$ 56,120	\$ (6,341)	-10.2%	\$ (29,409)	-34.4%
Feb	54,380	54,308	69,754	38,612	(15,696)	-28.9%	(31,142)	-44.6%
Mar	42,957	37,586	51,691	31,750	(5,836)	-15.5%	(19,941)	-38.6%
Apr	17,269	9,393	17,111	21,914	12,521	133.3%	4,803	28.1%
May	14,021	8,829	14,665	16,042	7,213	81.7%	1,377	9.4%
Jun	10,578	11,299	14,040	14,247	2,948	26.1%	207	1.5%
Jul	9,767	11,529	13,667	-	-	-	-	-
Aug	8,235	9,938	11,663	-	-	-	-	-
Sep	8,453	9,330	11,413	-	-	-	-	-
Oct	7,920	13,206	13,558	-	-	-	-	-
Nov	6,325	4,905	7,207	-	-	-	-	-
Dec	19,662	15,555	22,602	-	-	-	-	-
Total YTD	\$ 210,013	\$ 183,876	\$ 252,790	\$ 178,685	\$ (5,191)	-2.8%	\$ (74,105)	-29.3%
Annual Total	\$ 270,375	\$ 248,339	\$ 332,900	n/a	n/a	n/a	n/a	n/a

Development Services Permits & Fees

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

CED - Total Development Services Permits & Fees								
Year-to-Date June								
Month	2014 Actual	2015 Actual	2015		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Budget vs Actual	
					\$	%	\$	%
Jan	\$ 119,558	\$ 136,875	\$ 117,884	\$ 110,394	\$ (26,481)	-19.3%	\$ (7,490)	-6.4%
Feb	63,600	61,071	115,478	101,009	39,938	65.4%	(14,469)	-12.5%
Mar	63,902	49,565	84,312	88,341	38,776	78.2%	4,029	4.8%
Apr	79,808	27,396	157,390	55,995	28,599	104.4%	(101,395)	-64.4%
May	112,367	177,530	157,759	77,589	(99,941)	-56.3%	(80,170)	-50.8%
Jun	93,224	135,272	144,890	111,549	(23,723)	-17.5%	(33,341)	-23.0%
Jul	147,644	87,472	129,380	-	-	-	-	-
Aug	111,638	68,610	138,021	-	-	-	-	-
Sep	66,626	50,689	95,048	-	-	-	-	-
Oct	61,055	85,190	134,811	-	-	-	-	-
Nov	92,970	63,353	120,671	-	-	-	-	-
Dec	84,529	59,812	85,351	-	-	-	-	-
Total YTD	\$ 532,459	\$ 587,709	\$ 777,713	\$ 544,878	\$ (42,831)	-7.3%	\$ (232,835)	-29.9%
Total Annual	\$1,096,921	\$1,002,837	\$1,481,000	n/a	n/a	n/a	n/a	n/a



CED - Building Permit Fees								
Year-To-Date June								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 35,674	\$ 37,805	\$ 46,603	\$ 26,438	\$ (11,367)	-30.1%	\$ (20,165)	-43.3%
Feb	35,546	23,920	45,936	46,217	22,297	93.2%	281	0.6%
Mar	30,787	30,286	47,885	59,536	29,250	96.6%	11,651	24.3%
Apr	35,886	(9,776)	78,994	28,141	37,917	-387.9%	(50,853)	-64.4%
May	47,410	129,211	94,922	40,031	(89,180)	-69.0%	(54,891)	-57.8%
Jun	65,450	100,893	93,823	67,559	(33,334)	-33.0%	(26,264)	-28.0%
Jul	102,556	62,827	88,760	-	-	-	-	-
Aug	34,631	44,969	77,702	-	-	-	-	-
Sep	48,794	37,151	56,358	-	-	-	-	-
Oct	38,553	29,375	85,492	-	-	-	-	-
Nov	49,072	35,566	75,583	-	-	-	-	-
Dec	18,514	29,499	36,843	-	-	-	-	-
Total YTD	\$ 250,753	\$ 312,341	\$ 408,163	\$ 267,924	\$ (44,417)	-14.2%	\$ (140,239)	-34.4%
Total Annual	\$ 542,873	\$ 551,728	\$ 828,900	n/a	n/a	n/a	n/a	n/a

CED - Plan Review/Plan Check Fees								
Year-to-Date June								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 79,979	\$ 92,290	\$ 65,239	\$ 77,133	\$ (15,157)	-16.4%	\$ 11,894	18.2%
Feb	18,904	31,701	62,439	44,032	12,331	38.9%	(18,407)	-29.5%
Mar	12,946	13,059	24,915	20,975	7,916	60.6%	(3,940)	-15.8%
Apr	33,741	30,942	70,978	19,854	(11,088)	-35.8%	(51,124)	-72.0%
May	57,057	43,435	57,078	29,168	(14,267)	-32.8%	(27,910)	-48.9%
Jun	23,596	29,829	46,158	33,184	3,355	11.2%	(12,974)	-28.1%
Jul	40,868	19,805	36,193	-	-	-	-	-
Aug	66,057	18,311	52,131	-	-	-	-	-
Sep	14,092	8,568	33,297	-	-	-	-	-
Oct	16,872	46,765	42,260	-	-	-	-	-
Nov	39,798	17,001	38,973	-	-	-	-	-
Dec	63,145	19,363	42,337	-	-	-	-	-
Total YTD	\$ 226,223	\$ 241,256	\$ 326,807	\$ 224,346	\$ (16,910)	-7.0%	\$ (102,461)	-31.4%
Total Annual	\$ 467,055	\$ 371,071	\$ 572,000	n/a	n/a	n/a	n/a	n/a

CED - Zoning/Development Fees								
Year-to-Date June								
Month	2014 Actual	2015 Actual	2015		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 3,905	\$ 6,780	\$ 6,042	\$ 6,823	\$ 43	0.6%	\$ 781	12.9%
Feb	9,150	5,450	7,103	10,760	5,310	97.4%	3,657	51.5%
Mar	20,169	6,220	11,512	7,830	1,610	25.9%	(3,682)	-32.0%
Apr	10,181	6,230	7,418	8,000	1,770	28.4%	582	7.8%
May	7,900	4,884	5,759	8,390	3,506	71.8%	2,631	45.7%
Jun	4,178	4,550	4,910	10,806	6,256	137.5%	5,896	120.1%
Jul	4,220	4,840	4,427	-	-	-	-	-
Aug	10,950	5,330	8,188	-	-	-	-	-
Sep	3,740	4,970	5,394	-	-	-	-	-
Oct	5,630	9,050	7,060	-	-	-	-	-
Nov	4,100	10,786	6,115	-	-	-	-	-
Dec	2,870	10,950	6,171	-	-	-	-	-
Total YTD	\$ 55,483	\$ 34,114	\$ 42,743	\$ 52,609	\$ 18,495	54.2%	\$ 9,866	23.1%
Total Annual	\$ 86,993	\$ 80,042	\$ 80,100	n/a	n/a	n/a	n/a	n/a

Cost Recovery

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

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

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

Community & Economic Development - Permits							
Year-to-Date June							
	2011	2012	2013	2014	2015	2016	
	Actual	Actual	Actual	Actual	Actual	Budget	YTD Actual
Operating Revenues:							
Building Permits	499,942	476,429	379,184	443,123	453,669	685,300	209,063
Other Building Permit Fees	88,780	89,525	118,595	100,147	98,058	143,600	58,860
Plan Review/Plan Check Fees	330,472	409,876	317,008	466,631	371,069	572,000	224,346
Other Zoning/Development Fees	41,949	50,512	48,682	86,993	80,040	80,100	52,610
Total Operating Revenue	\$ 961,143	\$1,026,342	\$ 863,469	\$1,096,894	\$1,002,836	\$ 1,481,000	\$ 544,879
Operating Expenditures:							
Code Enforcement**	255,437	276,269	282,706	282,065	-	-	-
Planning***	793,082	822,696	680,926	676,832	-	-	-
Current Planning	-	-	-	-	631,708	619,125	379,596
Long Range Planning	-	-	-	-	233,089	411,397	43,404
Building	808,503	535,815	848,485	817,591	845,554	970,788	399,059
Total Operating Expenditures	\$1,857,022	\$1,634,780	\$1,812,117	\$1,776,488	\$1,710,351	\$ 2,001,310	\$ 822,059
General Fund Subsidy Amount	\$ 895,879	\$ 608,438	\$ 948,648	\$ 679,594	\$ 707,515	\$ 520,310	\$ 277,180
Recovery Ratio	52%	63%	48%	62%	59%	74%	66%
Average General Fund Subsidy (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.

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 June 30, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Neighborhood Stabilization Program 1	\$ 152,875	\$ 15,585	\$ 17,353	\$ 151,107
Total	\$ 152,875	\$ 15,585	\$ 17,353	\$ 151,107

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

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

Office of Economic Adjustment / South Sound Military Communities Partnership	Year-to-Date June 30, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
SSMCP	\$ 47,503	\$ 225,413	\$ 99,139	173,777
Total	\$ 47,503	\$ 225,413	\$ 99,139	\$ 173,777

Fund 190 Community Development Block Grant

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

CDBG:

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

HOME:

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

Section 108:

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

The tables below provide a listing of activity for year-to-date June 2016.

Fund 190 Grants Summary	Year-to-Date June 30, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
CDBG	\$ 53,679	\$ 177,504	\$ 196,919	\$ 34,264
HOME	-	182,950	186,173	\$ (3,223)
Nisqually Tribe Grant	13,588	157	6,048	\$ 7,697
Total	\$ 67,267	\$ 360,611	\$ 389,139	\$ 38,738

Fund 190 Grants	Year-to-Date June 30, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
CDBG	\$ 53,679	\$ 177,504	\$ 196,919	\$ 34,264
Administration	-	52,907	52,907	-
Administration (1)	-	52,907	52,907	-
Physical Improvements	-	66,185	66,185	-
LASA Client Services	-	28,803	28,803	-
San Francisco Street Improvements	-			-
108th St Roadway Improvement	-	37,382	37,382	
Housing Programs	53,679	58,412	77,826	34,264
Emergency Assist Displaced Res	-	10,861	10,861	-
Village Square Apartments	-	32,210	32,210	-
CDBG - Admin of HOME Programs	-	3,122	3,122	-
CDBG - Revolving Loans - Major/Administration	34,644	8,307	30,906	12,046
CDBG - Revolving Loans - DPA	6,311	276	-	6,587
CDBG - Revolving Loan - Econ Dev - 5 Star	12,723	3,636	727	15,632
HOME	\$ -	\$ 182,950	\$ 186,172	\$ (3,223)
Administration	-	1,578	1,578	-
Administration	-	1,578	1,578	-
Housing Rehabilitation	-	42,271	45,493	(3,223)
Broadwell, O. (2)	-	2,692	5,915	(3,223)
Paschal, T.	-	39,579	39,579	-
Affordable Housing	-	139,101	139,101	-
LASA - Prairie Oaks		12,500	12,500	-
Habitat - 8901 Commercial	-	98,887	98,887	-
Habitat - 14610 W. Thorne Lane	-	27,663	27,663	-
Habitat - 14711 & 14715 W. Thorne Lane	-	52	52	-
NISQUALLY	\$ 13,588	\$ 157	\$ 6,048	7,697
Emergency Assist Displaced Residents	4,068	-	4,048	20
Emergency Assist Displaced Residents	4,068	-	4,048	20
Minor Home Repairs	9,520	157	2,000	7,677
Minor Home Repairs	9,520	157	2,000	7,677
Total	\$ 67,267	\$ 360,611	\$ 389,139	\$ 38,738

(1)Timing- To be billed in July.

(2)Waiting for final contract.

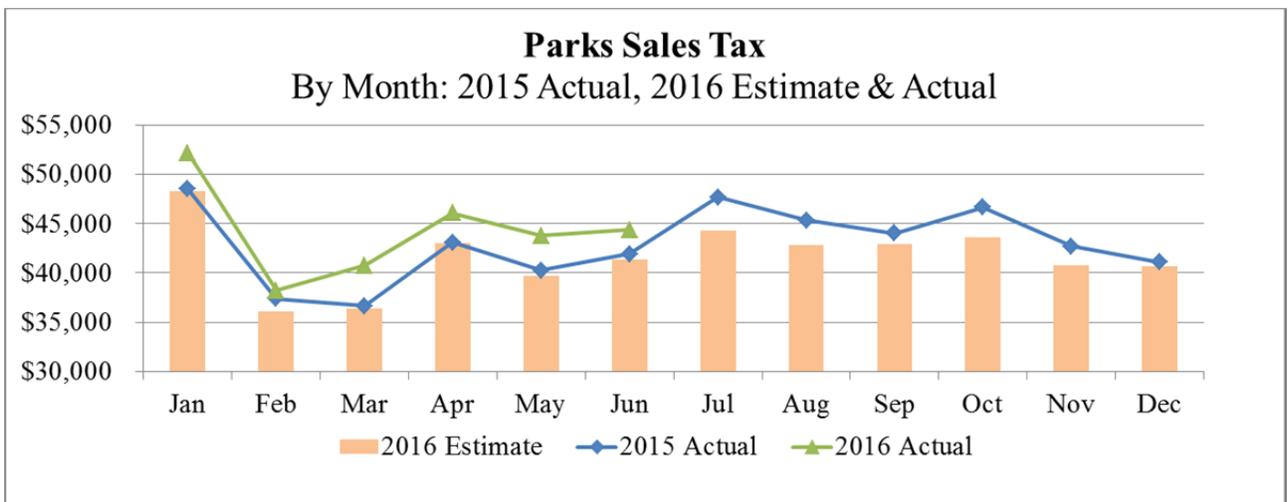
PARKS, RECREATION & COMMUNITY SERVICES

Parks Sales Tax

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

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

Parks Sales Tax									
Year-to-Date June									
Month	2014 Actual	2015 Actual	2016		Over / (Under)				
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget		
					\$	%	\$	%	
Jan	\$ 46,513	\$ 48,514	\$ 48,320	\$ 52,179	\$ 3,665	7.6%	\$ 3,859	8.0%	
Feb	35,488	37,377	36,073	38,187	810	2.2%	2,114	5.9%	
Mar	35,630	36,621	36,377	40,764	4,143	11.3%	4,387	12.1%	
Apr	41,081	43,101	42,997	46,091	2,990	6.9%	3,094	7.2%	
May	38,097	40,239	39,685	43,775	3,536	8.8%	4,090	10.3%	
Jun	40,462	41,898	41,393	44,365	2,467	5.9%	2,972	7.2%	
Jul	42,016	47,663	44,283	-	-	-	-	-	
Aug	41,446	45,328	42,863	-	-	-	-	-	
Sep	41,470	44,029	42,884	-	-	-	-	-	
Oct	42,747	46,650	43,585	-	-	-	-	-	
Nov	39,494	42,717	40,816	-	-	-	-	-	
Dec	37,246	41,066	40,625	-	-	-	-	-	
Total YTD	\$ 237,271	\$ 247,750	\$ 244,844	\$ 265,361	\$ 17,612	7.1%	\$ 20,517	8.4%	
Total Annual	\$ 481,690	\$ 515,203	\$ 499,900						



Cost Recovery

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

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

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

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

Parks, Recreation & Community Services							
Year-to-Date June							
Program	2011	2012	2013	2014	2015	2016	
	Annual	Annual	Annual	Annual	Actual	Budget	YTD June
Recreation:							
Revenues	\$ 138,276	\$ 160,531	\$ 195,853	\$ 163,108	\$ 185,866	\$ 200,281	\$ 105,640
Expenditures	\$ 355,653	\$ 381,941	\$ 346,398	\$ 301,182	\$ 378,728	\$ 400,970	\$ 157,656
General Fund Subsidy	\$ 217,378	\$ 221,411	\$ 150,545	\$ 138,074	\$ 192,862	\$ 200,689	\$ 52,016
Recovery Ratio	39%	42%	57%	54%	49%	50%	67%
Senior Services:							
Revenues	\$ 143,313	\$ 116,654	\$ 118,303	\$ 126,681	\$ 126,324	\$ 127,272	\$ 75,110
Expenditures	\$ 226,560	\$ 189,836	\$ 200,651	\$ 207,557	\$ 205,028	\$ 212,760	\$ 112,257
General Fund Subsidy	\$ 83,248	\$ 73,182	\$ 82,348	\$ 80,876	\$ 78,704	\$ 85,488	\$ 37,147
Recovery Ratio	63%	61%	59%	61%	62%	60%	67%
Parks Facilities:							
Revenues	\$ 151,710	\$ 171,277	\$ 185,071	\$ 206,682	\$ 230,461	\$ 211,407	\$ 100,763
Expenditures	\$ 457,365	\$ 489,109	\$ 459,913	\$ 481,251	\$ 601,638	\$ 474,075	\$ 261,355
General Fund Subsidy	\$ 305,655	\$ 317,832	\$ 274,843	\$ 274,569	\$ 371,177	\$ 262,668	\$ 160,592
Recovery Ratio	33%	35%	40%	43%	38%	45%	39%
Fort Steilacoom:							
Revenues	\$ 310,000	\$ 216,384	\$ 230,243	\$ 252,159	\$ 196,073	\$ 205,018	\$ 114,416
Expenditures	\$ 410,815	\$ 449,884	\$ 417,950	\$ 443,644	\$ 476,101	\$ 637,108	\$ 296,036
General Fund Subsidy	\$ 100,815	\$ 233,500	\$ 187,706	\$ 191,485	\$ 280,028	\$ 432,090	\$ 181,620
Recovery Ratio	75%	48%	55%	57%	41%	32%	39%
Subtotal Direct Cost:							
Revenues	\$ 743,299	\$ 664,846	\$ 729,470	\$ 748,630	\$ 738,724	\$ 743,978	\$ 395,928
Expenditures	\$ 1,450,394	\$ 1,510,770	\$ 1,424,912	\$ 1,433,634	\$ 1,661,495	\$ 1,724,913	\$ 827,304
General Fund Subsidy	\$ 707,095	\$ 845,925	\$ 695,442	\$ 685,004	\$ 922,771	\$ 980,935	\$ 431,376
Recovery Ratio	51%	44%	51%	52%	44%	43%	48%
Administration (Indirect Cost):							
Revenues	\$ 49,842	\$ 50,104	\$ 55,618	\$ 59,276	\$ 74,171	\$ 73,071	\$ 41,950
Expenditures	\$ 204,221	\$ 209,047	\$ 196,770	\$ 201,177	\$ 279,425	\$ 294,231	\$ 155,343
General Fund Subsidy	\$ 154,379	\$ 158,943	\$ 141,152	\$ 141,901	\$ 205,254	\$ 221,160	\$ 113,393
Recovery Ratio	24%	24%	28%	29%	27%	25%	27%
Total Direct & Indirect Cost:							
Revenues	\$ 793,141	\$ 714,950	\$ 785,087	\$ 807,906	\$ 812,895	\$ 817,049	\$ 437,878
Expenditures	\$ 1,654,615	\$ 1,719,818	\$ 1,621,682	\$ 1,634,811	\$ 1,940,920	\$ 2,019,144	\$ 982,647
General Fund Subsidy	\$ 861,475	\$ 1,004,868	\$ 836,595	\$ 826,905	\$ 1,128,025	\$ 1,202,095	\$ 544,769
Recovery Ratio	48%	42%	48%	49%	42%	40%	45%

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

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

Expenditures include allocation of internal service charges.

Fund 502 Property Management

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

Property Management Year-to-Date June				
Operating Expenditures	2015 Annual Actual	2016		% of Budget Spent
		Annual Budget	YTD Actual	
City Hall Facility	\$ 299,931	\$ 342,500	\$ 129,352	37.8%
Personnel	48,958	80,840	28,076	34.7%
Supplies	29,635	46,090	12,184	26.4%
Professional Services	90,962	48,990	34,283	70.0%
Utilities	124,523	139,360	53,496	38.4%
Repairs & Maintenance	5,179	25,500	-	0.0%
Other Services & Charges	36	900	675	75.0%
Intergovernmental	638	820	638	77.8%
Police Station	\$ 207,098	\$ 228,770	\$ 119,185	52.1%
Personnel	46,834	41,950	27,467	65.5%
Supplies	13,317	26,200	10,096	38.5%
Professional Services	50,441	47,900	25,928	54.1%
Utilities	84,793	93,730	49,089	52.4%
Repairs & Maintenance	11,328	18,000	6,220	34.6%
Other Services & Charges	-	500	-	0.0%
Intergovernmental	385	490	385	78.6%
Sounder Station	\$ 154,520	\$ 178,530	\$ 78,301	43.9%
Personnel	9,365	8,380	5,493	65.5%
Supplies	4,988	5,000	641	12.8%
Professional Services	5,521	-	60,237	n/a
Utilities	5,764	-	2,563	n/a
Repairs & Maintenance	70	4,650	-	0.0%
Contractual Services - Security	100,000	113,000	-	0.0%
Contractual Services - Maintenance & Other	28,812	47,500	9,367	19.7%
Total	\$ 661,549	\$ 749,800	\$ 326,838	43.6%

Fund 301 – Parks CIP

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

Capital Projects - Parks	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Unallocated	23,555	23,555	-	63	-	1,915	23,555	21,704
Springbrook Park Expansion - Phase II	71,959	71,960	435,274	223,615	507,233	21,475	-	274,100
Waughop Lake Trail	(592)	(592)	475,000	126,795	474,408	13,101	-	113,101
Harry Todd Playground Replacement ¹	-	-	193,550	-	193,550	37,855	-	(37,855)
Town Green Community Stage	-	-	300,000	-	300,000	-	-	-
Chambers Creek Trail Planning	-	-	25,000	-	25,000	-	-	-
Gateway	-	-	100,000	-	100,000	-	-	-
Fort Steilacoom Barn Removal	2,416	2,415	-	-	2,416	2,415	-	-
Springbrook Park Acquisition - Phase IV	(10,234)	(10,234)	10,234	10,234	-	-	-	-
Springbrook Bridge - Phase III	-	-	310,000	-	310,000	-	-	-
Ft Steilacoom Park Sports Field Improvements	-	-	500,000	-	500,000	-	-	-
	-	-	-	-	-	-	-	-
Total	\$ 87,104	\$ 87,104	\$ 2,349,058	\$ 360,707	\$ 2,412,607	\$ 76,760	\$ 23,555	\$ 371,051

Beginning Fund Balance, Jan 1	\$ 87,104
Year-to-date Sources	\$ 360,707
Year-to-date Uses	\$ 76,760
Ending Fund Balance - June 30, 2016	\$ 371,051

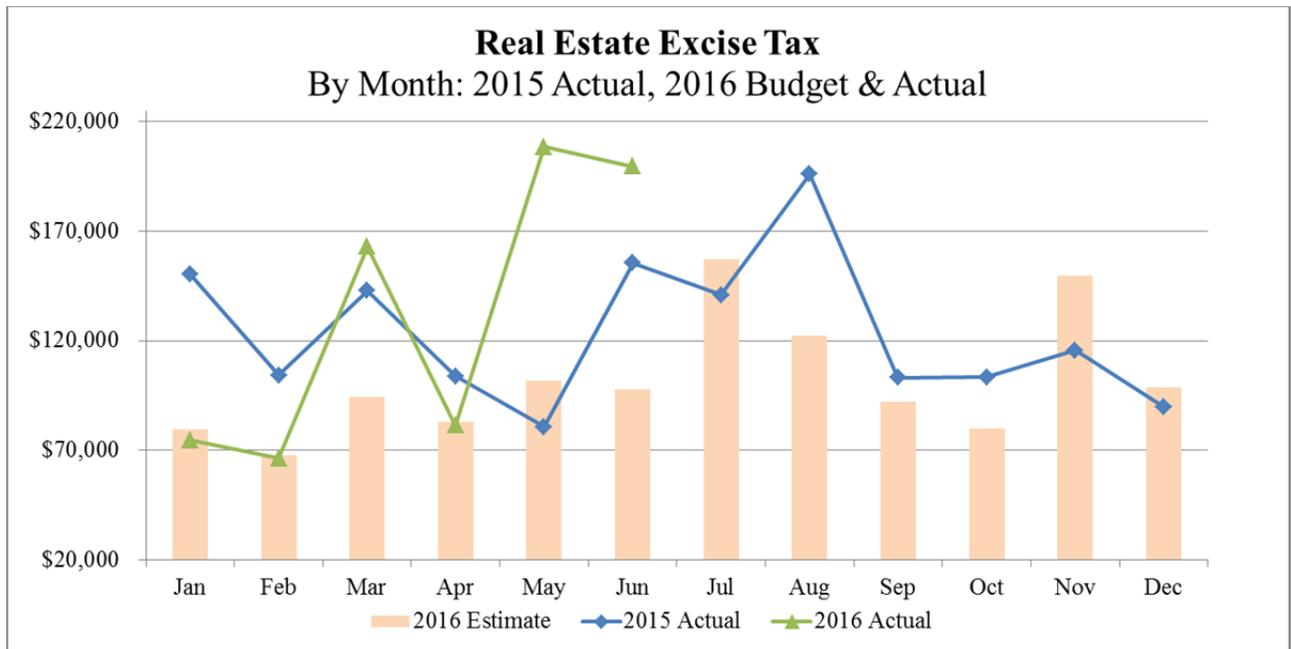
Footnote - Explanation of Parks Capital Projects Negative Project Balances:

1 - Expenditures will be offset by the revenue from the sale of Lakeland, which may not occur in 2016.

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								
Year-to-Date June								
Month	2014 Actual	2015	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 59,732	\$ 150,378	\$ 79,616	\$ 74,607	\$ (75,771)	-50.4%	\$ (5,009)	-6.3%
Feb	59,358	104,218	67,920	66,359	(37,859)	-36.3%	(1,560)	-2.3%
Mar	81,800	142,792	94,291	162,877	20,085	14.1%	68,586	72.7%
Apr	58,690	103,885	82,808	81,378	(22,507)	-21.7%	(1,430)	-1.7%
May	95,468	80,723	101,634	208,410	127,687	158.2%	106,776	105.1%
Jun	78,310	155,472	97,669	199,464	43,992	28.3%	101,795	104.2%
Jul	169,840	140,920	157,153	-	-	-	-	-
Aug	98,834	195,952	122,333	-	-	-	-	-
Sep	134,671	103,229	92,143	-	-	-	-	-
Oct	71,814	103,293	80,149	-	-	-	-	-
Nov	75,133	115,624	149,643	-	-	-	-	-
Dec	116,650	89,963	98,641	-	-	-	-	-
Total YTD	\$ 433,358	\$ 737,467	\$ 523,937	\$ 793,095	\$ 55,628	7.5%	\$ 269,158	51.4%
Total Annual	\$ 1,100,300	\$ 1,486,449	\$ 1,224,000	\$ 793,095				
REET Sales (in millions)	\$86.67	\$147.49	\$104.79	\$158.62				
Ave Change (2011 - 2015):		5.5%						



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

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

Month	Transaction Type			Major Transactions - 2016		
	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	59	54	113	Grand Cedars Apts 5226 to 5230 Chicago Ave SW	\$1,289,000	\$6,381
Feb	62	60	122	Pacific Ridge Apts 13020 Lincoln Blvd SW	\$1,718,000	\$8,504
Mar	65	97	162	Amber Court Apartments 12809 Lincoln Ave SW Commercial Vacant Land 5211 100th St SW Commercial Multi Unit (Office/Retail) 15305 Union Ave SW New Construction (Fast Food) 15201 Union Ave SW Palace Casino 8108 to 8200 Tacoma Mall Blvd South	\$1,250,000 \$1,830,000 \$1,995,000 \$3,000,000 \$4,500,000	\$6,188 \$9,059 \$9,875 \$14,850 \$22,275
Apr	64	79	143	Industrial/General Warehouse 8201 Durango St SW	\$1,300,000	\$6,435
May	69	104	173	Single Family Residence Bell Garden Apartments 8810 John Dower Rd SW Single Family Residence Commercial Property 9540 Bridgeport Way SW Medical Offices 1311 Bridgeport Way SW	\$1,100,000 \$1,397,600 \$1,800,000 \$2,300,000 \$11,026,576	\$5,445 \$6,918 \$8,910 \$11,385 \$54,582
Jun	78	86	164	Lakewood Estates Apartments 5607 Boston Ave SW Americas Best Value Inn Hotel Chambers Creek Center, Albertsons & Retail Candlewood Suites Hotel	\$1,450,000 \$3,050,000 \$3,162,000 \$13,200,000	\$7,178 \$15,098 \$15,652 \$65,340
Total YTD	397	480	877		\$55,368,176	\$274,075

Month	Transaction Type			Major Transactions - 2015		
	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	49	55	104	Single Family Residence Auto Wrecking 2520 112th St South Lakewood Towne Center - Various Lakewood Towne Center - Various	\$1,000,000 \$1,500,000 \$11,770,000 \$5,750,000	\$4,950 \$7,425 \$58,850 \$28,462
Feb	51	48	99	Single Family Residence Eagles Lair Apts 12710 56th Ave Ct SW Lakewood Business Park 10029 South Tacoma Way	\$1,450,000 \$2,100,000 \$9,900,000	\$7,178 \$10,395 \$49,005
Mar	51	80	131	Single Family Residence Lakewood Orthopaedic Surgeons 7308 Bridgeport Way W	\$1,275,000 \$13,750,000	\$6,311 \$68,063
Apr	59	86	145	Single Family Residence Gas Station Mini Mart 10006 South Tacoma Way	\$1,575,000 \$1,900,000	\$7,796 \$9,405
May	61	74	135	Duplex Condo 8327 Phillips Road SW	\$1,200,000	\$5,940
Jun	51	98	149	Alpine Estates 6622 146th St SW Apartment Complex 7715 Douglas St SW Apartment Complex 4702 to 4731 124th St SW Single Family Residence Waverly Manor Apts 5469 Steilacoom Blvd SW	\$1,130,000 \$1,438,000 \$1,450,000 \$1,755,000 \$3,100,000	\$5,594 \$7,118 \$7,118 \$8,687 \$15,345
Jul	66	115	181	Single Family Residence Chambers Creek Center, Albertsons & Retail	\$1,025,000 \$1,096,565	\$5,074 \$5,428
Aug	61	177	238	Single Family Residence Single Family Residence Safe Store Mini-Storage 3723 112th St SW Steeple Chase Apartments 8302 to 8320 84th Ave SW	\$1,235,338 \$1,775,000 \$3,591,000 \$12,230,000	\$6,115 \$8,786 \$17,775 \$60,539
Sep	70	87	157	Single Family Residence	\$1,700,000	\$8,415
Oct	72	66	138	Woodlake Estates Apt Complex 6502 Mt Tacoma Dr W	\$5,386,250	\$26,662
Nov	68	65	133	Evergreen Ridge Apts 12615 to 12623 Lincoln Ave SW Retail Stand Alone/Commercial Land Impr. 5200 100th St SW Best Night Inn 9325 South Tacoma Way Walgreens 9505 Bridgeport Way SW	\$1,050,000 \$1,900,000 \$3,000,000 \$4,455,000	\$5,198 \$9,405 \$14,850 \$22,052
Dec	67	70	137	Commercial (Green Coconut Tree, Business Services, Lil Firehouse Coffee) 8813 Edgewater Drive Single Family Residence	\$1,050,000 \$1,060,000	\$5,198 \$8,217
Total YTD	322	441	763	-	\$62,043,000	\$307,641

Fund 103 Transportation Benefit District

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

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

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

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

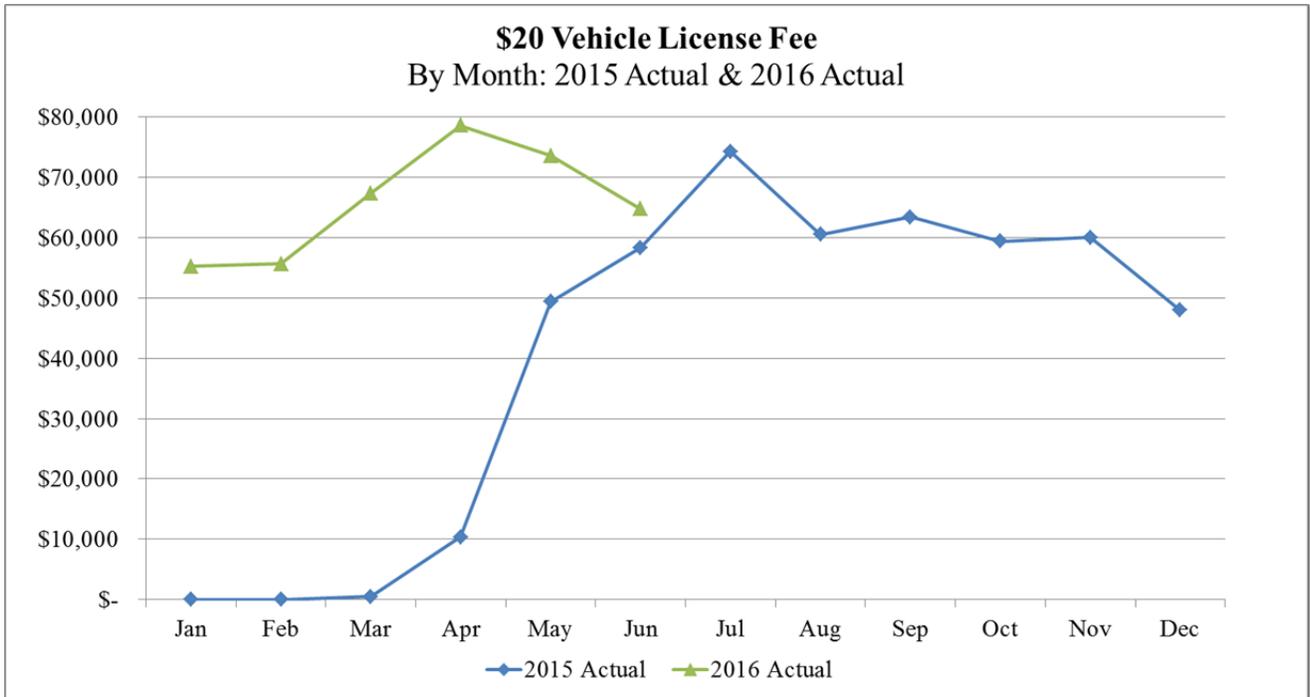
The projects funded by the VLF and their cost totaling \$9.14M are as follows:

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

The fees are effective for tabs due April 1, 2015. The Washington State Department of Licensing (DOL) collects the fees and distributes the net proceeds to the City on a monthly basis. DOL automatically deducts one percent (1%) of the

\$20 fee at the time of collection for administration and collections expenses incurred. The 1% administration fee is the maximum amount permitted by RCW 82.80.140.

Vehicle Licensing Fee Year-to-Date June				
Month	2015 Actual	2016 Actual	Over / (Under)	
			2016 Actual vs 2015 Actual	
			\$	%
Jan	\$ -	\$ 55,183	\$ 55,183	-
Feb	-	55,664	55,664	-
Mar	475	67,320	66,845	14066.7%
Apr	10,375	78,586	68,211	657.4%
May	49,381	73,577	24,196	49.0%
Jun	58,311	64,706	6,395	11.0%
Jul	74,250	-	-	-
Aug	60,529	-	-	-
Sep	63,365	-	-	-
Oct	59,360	-	-	-
Nov	60,034	-	-	-
Dec	47,936	-	-	-
Total YTD	\$ 118,542	\$ 395,036	\$ 276,494	233.2%
Total Annual Actual	\$ 484,016	\$ 685,000	Total Annual Budget	
			58% YTD Revenue as % of Budget	



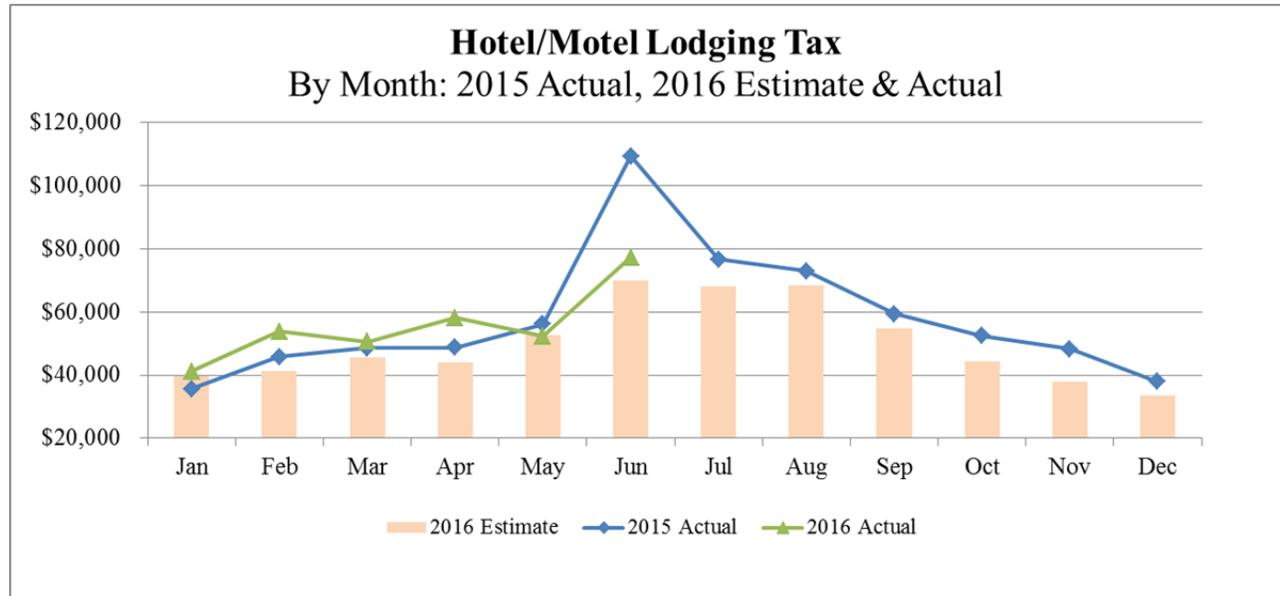
Fund 104 Hotel/Motel Lodging Tax

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

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

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

Hotel/Motel Lodging Tax								
Year-to-Date June								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 31,153	\$ 35,671	\$ 39,785	\$ 41,213	\$ 5,542	15.5%	\$ 1,428	3.6%
Feb	42,805	45,792	41,288	53,843	8,051	17.6%	12,556	30.4%
Mar	40,341	48,524	45,461	50,676	2,152	4.4%	5,215	11.5%
Apr	33,783	48,718	43,911	58,183	9,465	19.4%	14,272	32.5%
May	53,110	56,175	52,615	52,325	(3,850)	-6.9%	(290)	-0.6%
Jun	52,662	109,366	69,876	77,293	(32,073)	-29.3%	7,417	10.6%
Jul	65,383	76,596	67,954		-	-	-	-
Aug	72,132	72,894	68,444		-	-	-	-
Sep	56,875	59,416	54,815		-	-	-	-
Oct	44,934	52,395	44,417		-	-	-	-
Nov	36,615	48,334	37,997		-	-	-	-
Dec	30,074	37,918	33,438		-	-	-	-
Total YTD	\$ 253,854	\$ 344,246	\$ 292,936	\$ 333,534	\$ (10,712)	-3.1%	\$ 40,598	13.9%
Annual Total	\$ 559,867	\$ 691,798	\$ 600,000	n/a	n/a	n/a	n/a	n/a
Average Change (2011 - 2015):		6.3%						



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

Hotel/Motel Lodging Tax Summary	2016 Annual Budget	2016 YTD Actual - June
4% Revenue:		
Special Hotel/Motel Tax (2%)	\$ 171,429	\$ 95,295
Transient Rental Income (2%)	171,429	95,295
Subtotal	342,858	190,591
3% Revenue:		
Special Hotel/Motel Tax (3%)	257,142	142,943
Subtotal	257,142	142,943
Interest	-	1,319
Total Revenue	600,000	334,853
4% Expenditure:		
Asia Pacific Cultural Center	10,000	-
Historic Fort Steilacoom Association	10,000	-
Lakewold Gardens	40,000	9,898
Lakewood Chamber of Commerce	80,000	33,365
City of Lakewood Economic Development - Have You Seen Lakewood Lately?	15,000	6,000
Lakewood Historical Society & Museum	39,500	22,014
City of Lakewood PRCS - Farmers Market	20,000	18,788
City of Lakewood PRCS - SummerFEST 2016 & Triathlon	29,000	29,000
Lakewood Playhouse	49,000	12,971
Lakewood Sister Cities Association	10,000	-
Tacoma Regional Convention + Visitor Bureau	50,000	34,488
Tacoma South Sound Sports Commission	40,000	19,276
Grave Concerns	9,500	-
Subtotal	402,000	185,799
3% Expenditure:		
City of Lakewood PRCS - Bridgeport Way SW Gateway Improvement Project	50,000	-
City of Lakewood PRCS - Waughop Lake Trail Improvement Project	100,000	13,101
CPTC McGavick Center Payment #9 of 20	101,850	-
Ft. Steilacoom Field Improvements	250,000	-
Subtotal	501,850	13,101
Total Expenditures	\$ 903,850	\$ 198,900
Beginning Balance - Total	\$ 1,273,139	\$ 1,273,139
From 4%	\$ 446,928	\$ 446,928
From 3%	\$ 826,211	\$ 826,211
Ending Fund Balance - Total	\$ 969,289	\$ 1,409,091
From 4%	\$ 387,786	\$ 453,039
From 3%	\$ 581,503	\$ 956,053

Fund 302 – Transportation CIP

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

Capital Projects - Transportation	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Unallocated	119,671	124,634	3,969	230,301	-	-	123,640	354,936
Personnel, Engineering & Professional Svcs	(7,872)	(7,872)	468,500	258,000	460,628	218,762	-	31,366
New LED Streetlights	62,830	62,830	185,000	-	247,830	6,582	-	56,248
Neighborhood Traffic Safety	4,584	4,584	25,000	25,000	29,584	23,598	-	5,987
Minor Capital	45,060	45,060	250,000	-	295,060	-	-	45,060
Chip Seal Program	35,786	35,786	335,000	-	370,786	30,949	-	4,837
Bridgeport Way - 83rd to 75th	153,797	153,796	229,640	-	383,437	12,889	-	140,907
Gravelly Lake Drive 100th to Bridgeport	12,744	12,744	2,055,700	88,469	2,068,444	97,060	-	4,152
So Tacoma Way SR512 to 96th	62,088	62,089	3,907,593	381,747	3,969,681	425,535	-	18,301
Madigan Access Improvements	118,412	118,413	4,231,035	1,789,332	4,349,447	1,789,333	-	118,412
Traffic Signal Upgrade Ph 4	(3,014)	(8,439)	9,514	9,515	-	1,076	6,500	-
Steilacoom Blvd Safety Project	226,989	226,989	2,347,672	24,756	2,574,661	24,756	-	226,989
Bridgeport Way - JBLM to I-5	51,348	51,347	3,592,890	977,611	3,644,238	1,022,747	-	6,210
So Tacoma Way Steilacoom Blvd to 88th	132,566	132,566	1,602,317	35,502	1,734,883	44,378	-	123,690
112th/111th Bridgeport Way to Kendrick	(5,730)	(5,730)	53,631	24,444	47,901	14,714	-	4,000
Bridgeport Overlay PacHwy to 112th ¹	(2,325)	(2,325)	4,325	-	2,000	1,544	-	(3,870)
Lakewood Dr. - 100th to Steilacoom Blvd	49,442	49,442	935,000	-	984,442	17,236	-	32,206
Steilacoom Blvd - Lkwd Dr to So Tac Way ²	(2,325)	(2,325)	4,325	-	2,000	931	-	(3,256)
108th St/Main St to Bridgeport Way	(10,963)	(10,963)	725,698	52,382	714,735	37,382	-	4,037
Lakewood Traffic Signal Upgrade Ph 5 ³	63,225	63,226	414,494	395,881	477,719	465,451	-	(6,345)
Steilacoom Blvd - Farwest to Phillips	104,662	104,663	422,099	155,429	526,761	170,673	-	89,419
Safety Projects - Military Rd/112th	11,899	11,899	110,824	27,308	122,723	30,342	-	8,865
Safety Projects - Rdwy Safety @ 96th & 40th	7,360	7,360	56,367	136	63,727	151	-	7,345
Paths & Trails	10,143	10,143	5,000	2,509	-	-	15,143	12,652
Portland Ave Traffic Calming (Camp Murray Mitig)	86,971	86,971	-	-	5,408	2,766	81,563	84,205
100th & Lakewood Dr	61,724	61,724	-	-	10,189	-	51,535	61,724
LED Streetlight Retrofit	210,325	210,325	826,399	398,986	826,399	236,364	210,325	372,947
Bridgeport Way I-5 Ramp to Pac Hwy	5,130	5,130	-	1,080	-	-	5,130	6,210
Gravelly Lake Dr - Non Motorized Trail	-	462	150,000	-	150,000	462	-	-
North Gate Rd/Edgewood Ave Street Imp	-	-	23,000	23,000	23,000	13,386	-	9,614
Washington Blvd (Edgewood to GLD) Street Imp	-	-	77,000	35,000	77,000	35,000	-	(0)
John Dower Road Sidewalks - SRTS	-	-	100,000	500	100,000	61	-	439
Phillips Road Sidewalk - SRTS	-	-	50,000	500	50,000	61	-	439
Steilacoom Blvd - Weller to Phillips - SRTS	-	-	30,000	-	30,000	-	-	-
Gravelly Lake Dr - 59th to Steilacoom	-	-	400,000	24,905	400,000	18,632	-	6,274
So Tacoma Way - 88th to N City Limits	-	-	-	29,040	-	-	-	29,040
Durango Street & Steilacoom Blvd SW Signal	-	-	11,500	-	11,500	-	-	-
Total	\$ 1,604,526	\$ 1,604,528	\$ 23,643,492	\$ 4,991,334	\$ 24,754,183	\$ 4,742,821	\$ 493,835	\$ 1,853,041
Beginning Fund Balance, Jan 1 \$ 1,604,528								
Year-to-date Sources \$ 4,991,334								
Year-to-date Uses \$ 4,742,821								
Ending Fund Balance - June 30, 2016 \$ 1,853,041								

Footnote - Explanation of Transportation Capital Projects Negative Project Balances:

- 1 - Submitted final project report, final reimbursement (amount uncertain) from WSDOT pending.
- 2 - Submitted final project report, final reimbursement (amount uncertain) from WSDOT pending.
- 3 - Submitted final project report, final reimbursement (amount uncertain) from WSDOT pending.

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.

Capital Projects - Sewer Capital Projects	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Unallocated	39,172	39,172	-	(116)	-	3,606	39,172	35,450
Woodbrook Sewer Extension Phase 2	270,630	270,630	532,190	482,190	802,820	661,515	-	91,305
Total	\$ 309,802	\$ 309,802	\$ 532,190	\$ 482,074	\$ 802,820	\$ 665,122	\$ 39,172	\$ 126,755
Beginning Fund Balance, Jan 1 \$ 309,802 Year-to-date Sources \$ 482,074 Year-to-date Uses \$ 665,122 Ending Fund Balance - June 30, 2016 \$ 126,755								

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.

Capital Projects - Sanitary Sewer Connection	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Operations	913,482	913,482	302,000	108,628	35,000	9,890	1,180,482	1,012,220
Total	\$ 913,482	\$ 913,482	\$ 302,000	\$ 108,628	\$ 35,000	\$ 9,890	\$ 1,180,482	\$ 1,012,220
Beginning Fund Balance, Jan 1 \$ 913,482 Year-to-date Sources \$ 108,628 Year-to-date Uses \$ 9,890 Ending Fund Balance - June 30, 2016 \$ 1,012,220								

Fund 401 – Surface Water Management Operations & CIP

	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Capital Projects - Surface Water Mgmt								
Operations	4,948,311	4,898,255	2,702,500	1,512,217	4,323,254	1,024,606	3,327,557	5,385,866
Waughop Lake Management Plan	15,727	15,727	47,180	9,130	62,907	12,173	-	12,683
Stormwater Source Control Study	(5,000)	-	229,769	59,187	229,769	59,187	(5,000)	-
Mountain View Outfall Water Quality	282,911	323,342	-	-	282,911	323,342	-	-
Stormwater Pipe Repair Project	250,000	250,000	-	-	250,000	-	-	250,000
Outfall Retrofit	300,000	300,000	-	-	300,000	-	-	300,000
Storm Drain Replacement BPW to Steilacoom	9,500	9,529	-	-	9,500	9,529	-	-
111th St Alley Repair Project	-	4,596	-	-	-	4,596	-	-
Total	\$ 5,801,449	\$ 5,801,449	\$ 2,979,449	\$ 1,580,535	\$ 5,458,341	\$ 1,433,434	\$ 3,322,557	\$ 5,948,550
Beginning Fund Balance, Jan 1 \$ 5,801,449								
Year-to-date Sources \$ 1,580,535								
Year-to-date Uses \$ 1,433,434								
Ending Fund Balance - June 30, 2016 \$ 5,948,550								

Debt Service

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the value of all taxable property within the City. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City’s assessed valuation. Prior to the passage of new legislation in 1994, the statutory limit on councilmanic (non-voted) debt for general government purposes was 0.75% of assessed valuation. Another 0.75% of councilmanic debt was available only for lease-purchase contracts (RCW 35.43.200). These two components have now been combined and can be used for any municipal purpose, including using the entire 1.5% for bonds. Therefore, the City’s remaining debt capacity without voter approval is \$70.0M and an additional \$49.4M may be accessed with voter approval. The voter-approved capacity is generally referred to as unlimited tax general obligation debt, which requires 60% voter approval and the election must have a voter turnout of at least 40% of those who voted in the last State general election. With this vote, the voter approves additional property tax be levied above and beyond the constitutional and statutory caps on property tax.

In addition to this general purpose debt capacity, RCW 39.36.030(4) also allows voter approval of park facilities and utility bond issues, each limited to 2.5% of the City’s assessed valuation. Therefore, legally the City can issue up to a total of 7.5% of the City’s assessed valuation in bonds for \$366.6M. The tables below show the City’s available debt capacity and outstanding debt as of June 30, 2016.

Computation of Limitation of Indebtedness					
As of June 30, 2016					
Description	General Purpose		Excess Levy Open Space & Park (voted)	Excess Levy Utility Purposes (voted)	Total Debt Capacity
	Councilmanic (Limited GO)	Excess Levy (with a vote)			
AV= \$4,943,143,201 (A)					
1.50%	\$ 74,147,148	\$ (74,147,148)			\$ -
2.50%		\$ 123,578,580	\$ 123,578,580	\$ 123,578,580	\$ 370,735,740
Add: Cash on Hand for Redemption (B)	\$ -				\$ -
Less: Bonds Outstanding	\$ (4,143,073)	\$ -	\$ -	\$ -	\$ (4,143,073)
Remaining Debt Capacity	\$70,004,075	\$49,431,432	\$123,578,580	\$123,578,580	\$366,592,667
General Capacity (C)	\$119,435,507				
(A) Final Assessed Valuation for 2016 Property Tax Collection					
(B) Debt Service Prefunding (the City currently does not prefund debt service)					
(C) Combined Total for Councilmanic and Excess Levy Capacities					

Summary of Outstanding Debt As of June 30, 2016								
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt	Average Annual Payment	Funding Source
2009 Limited Tax General Obligation Bonds (LTGO)	Police Facility	3/31/2009	12/1/2028	3.0 - 5.0%	\$ 2,719,507	\$ 365,000	\$ 210,000	General Fund
2016 Limited Tax General Obligation Bonds (LTGO)	Refunding 2009 LTGO	4/19/2016	12/1/2028	1.40 - 2.41%	\$ 1,884,032	\$ 1,884,032	\$ 188,000	General Fund
LOCAL Financing	LED Streetlight Retrofit	3/24/2015	12/1/2027	2.33%	\$ 1,460,000	\$ 1,370,000	\$ 156,000	General Fund
59th Avenue Promissory Note	Right-of-Way / Roadway in Lakewood Towne Center	4/30/2005	4/30/2024	3.74%	\$ 1,071,000	\$ 524,040	\$ 77,000	General Fund
Subtotal					\$ 7,134,539	\$ 4,143,073	\$ 631,000	
PWTFL 04-691-PRE-132	American Lake Gardens/ Tillicum Sewer	7/7/2005	7/7/2024	1.00%	\$ 593,864	\$ 237,721	\$ 32,000	Assessments on all Lakewood Sewer Accounts
PWTFL 06-962-022	American Lake Gardens/ Tillicum Sewer	9/18/2006	9/18/2026	0.50%	\$ 5,000,000	\$ 2,944,821	\$ 305,000	Assessments on all Lakewood Sewer Accounts
PWTFL 08-951-025	American Lake Gardens/ Tillicum Sewer	3/1/2008	7/1/2028	0.50%	\$ 1,840,000	\$ 1,248,314	\$ 108,000	Assessments on all Lakewood Sewer Accounts
PWTFL 12-951-025	American Lake Gardens/ Tillicum Sewer	6/1/2012	6/1/2031	0.50%	\$ 500,000	\$ 500,000	\$ 37,000	Assessments on all Lakewood Sewer Accounts
Subtotal					\$ 7,933,864	\$ 4,930,856	\$ 482,000	
Combined Local Improve District (CLID) 1101/1103	Street Improvements	12/1/2006	12/1/2026	3.75 - 4.65%	\$ 2,824,704	\$ 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	
Capital Lease - Copiers	Copiers	10/1/2015	12/1/2018		\$ 60,018	\$ 57,295	\$ 18,000	General Fund
Subtotal					\$ 60,018	\$ 57,295	\$ 18,000	
Total					\$ 18,833,125	\$ 10,654,344	\$ 1,344,000	

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

Legacy Cost						
Group	December 31, 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 cash in its bank account to earn earnings credit, which offsets banking service fees. The remainder is invested with the Local Government Investment Pool (LGIP). As of June 30, 2016, the total invested in with the LGIP \$17.8M with a net earnings rate of 0.49% compared to the average yield on the 6-month Treasury Bill of 0.40%.

By Fund Summary

The following table provides a summary of each fund’s activity as of June 30, 2016.

Fund #/Fund Name	Beginning Fund Balance 1/1/2016	2016 YTD June		Revenue Over/(Under) Expenditures	Ending Fund Balance 6/30/2016	Cash & Invest Balance 6/30/2016
		Revenues *	Expenditures **			
Total All Funds	\$ 23,143,356	\$ 34,966,749	\$ 31,860,420	\$ 3,106,329	\$ 26,249,688	\$ 19,753,224
001 General Fund	\$ 5,848,859	\$ 18,749,337	\$ 17,446,882	\$ 1,302,455	\$ 7,151,313	\$ 4,774,365
IXX Special Revenue Funds	\$ 2,889,166	\$ 3,448,917	\$ 2,409,287	\$ 1,039,630	\$ 3,928,797	\$ 3,256,863
101 Street Operations & Maintenance	-	1,106,606	1,106,606	-	-	(104,048)
102 Real Estate Excise Tax	476,554	793,527	409,234	384,293	860,847	452,974
103 Transportation Benefit District	-	395,158	2,500	392,658	392,658	392,658
104 Hotel/Motel Lodging Tax	1,273,140	334,853	198,900	135,952	1,409,092	1,281,095
105 Property Abatement	149,331	39,725	33,893	5,832	155,163	132,510
106 Public Art	34,074	3,037	-	3,037	37,111	37,113
180 Narcotics Seizure	481,575	83,534	101,576	(18,042)	463,533	506,913
181 Felony Seizure	-	-	-	-	-	-
182 Federal Seizure	206,847	52,899	12,130	40,768	247,615	249,809
190 Grants	67,267	360,610	389,139	(28,529)	38,738	10,249
191 Neighborhood Stabilization Program	152,875	15,585	17,353	(1,768)	151,107	152,617
192 South Sound Military Partnership	47,503	225,413	99,139	126,274	173,777	180,277
195 Public Safety Grants	-	37,970	38,816	(846)	(846)	(35,304)
2XX Debt Service Fund	\$ 1,495,834	\$ 2,442,327	\$ 2,545,273	\$ (102,946)	\$ 1,392,887	\$ 1,392,887
201 General Obligation Bond Debt Service	-	2,091,417	2,091,417	-	-	-
202 Local Improvement District Debt Service	484,396	512	-	512	484,908	484,908
204 Sewer Project Debt Service	616,937	349,981	453,856	(103,874)	513,063	513,062
251 Local Improvement District Guaranty	394,501	417	-	417	394,918	394,917
3XX Capital Project Funds	\$ 2,914,917	\$ 5,942,743	\$ 5,494,593	\$ 448,150	\$ 3,363,070	\$ (94,642)
301 General Government CIP	87,105	360,707	76,760	283,947	371,051	337,992
302 Transportation CIP	1,604,528	4,991,334	4,742,821	248,513	1,853,042	(1,577,810)
311 Sewer Project CIP	309,801	482,074	665,122	(183,047)	126,756	128,346
312 Sanitary Sewer Connection	913,483	108,628	9,890	98,738	1,012,222	1,016,830
4XX Enterprise Funds	\$ 5,801,449	\$ 1,580,535	\$ 1,433,434	\$ 147,100	\$ 5,948,550	\$ 5,907,163
401 Surface Water Management	5,801,449	1,580,535	1,433,434	147,100	5,948,549	5,907,163
5XX Internal Service Funds	\$ 4,193,131	\$ 2,802,890	\$ 2,530,951	\$ 271,939	\$ 4,465,070	\$ 4,516,587
501 Vehicle & Equipment Replacement	3,684,937	781,611	528,014	253,598	3,938,535	3,938,597
502 City Hall Facility Services	447,248	353,240	365,471	(12,231)	435,019	441,740
503 Information Technology	60,946	624,123	593,551	30,573	91,519	136,250
504 Risk Management	-	1,043,915	1,043,915	-	-	-

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

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

City Council

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

Government Contracting - Business w/JBLM
 Annual MLK Event
 Chamber Chili Cook Off
 20th Anniversary
 20th Anniversary - June
 Relay for Life
 Preventing Cyber Crime & Business Identity Theft
 Studio Fitness 5K
 PC Law Enforcement Memorial
 Parks Appreciation Day

City Manager

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

Finance

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

(6) Cash reconciliations are behind due to position vacancy (position filled July 2015).

Human Resources

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

Information Technology

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

Community and Economic Development

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

Legal

Performance Measure	Target	Quarter 1	Quarter 2
# of days on average to review/process a contract	3	2.54	2.57
# of days on average for PRA response	30	5	5 days for police reports (~90% of all requests) , 25 or so for others (~10% of all requests)
Increase scope and extent of paperless discovery and electronic exchange of information with defense counsel, with goal being to reduce use of paper and related expenditures by 50%	50%	50%	Nearly 90% of PD discovery is paperless.
Manage contract prosecution agreements/contracts to maintain maximum coverage of regular weekly calendars (16/week), as well as trials within the allocated budget	100%	100%	100%
Provide discovery within 14 calendar days of a request in 90% or more of the cases in which discovery is authorized/requested/required	90%	90%	90% +/-
Respond to requests for legal advice/review as well as training (criminal law/criminal procedure generally) from Lakewood Police Department within 5 business days of request in 90% or more of the cases, with the goal being to remain in regular contact to triage issues and maximize delivery of law enforcement services with the most current training on criminal law/criminal procedure	90%	90%	90%+/-
Review all Lakewood Police Department contracts within 5 business days of receipt in 90% or more of the matters, unless an expedited response is requested or necessary	90%	90%	90%+
Make In Custody charging decisions within 8 hours of receipt of the report(s) in 90% or more of the cases	90%	90%	
Review all felony In Custody NCF cases from Pierce County within 8 hours of receipt of the report(s) in 95% or more of the cases	95%	95%	95%+
Renew and maintain on regular basis community liaisons with: (1) community partners responding to the needs of domestic violence and domestic violence victims; (2) community action groups involved with education and advocacy relating to DUI/Physical Control; and (C) Child Protective Services and Adult Protective Services to ensure continuity of information in those cases involving the most vulnerable members of our community	100%	100%	100%
Review for charging decision DV & Impaired Driving cases with 40 days of receipt of report; victim crimes within 60 days; non-specific victim crimes within 75 days (for all categories: met measurement in 95% of all cases)			DV: 97%; Impaired Driving: 100%; Victim Crimes: 35%; Others: 44%
Comply with the court rules regarding timeliness of all responsive pleadings (motions and appeals primarily) in 95% of the cases	95%	95%	95%

Municipal Court

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
# of community group road tours	8				
# of incidents with offenders involving risk management	0	0			
# of work crew hours performed in lieu of jail		1128			
Cost saved by using alternative sentencing		\$17,368			
Cost saved from reduced number of court transports	\$35,000	\$8,750.00			

Police

Performance Measure	Target	Quarter 1	Quarter 2
Measure- Specialty Units			
# of traffic stops		2734	3013
Successful property room audits		1	
# of responses to animal complaints		556	
# of captures by K9		8	
# of detections of narcotics by K9		9	
# of SWAT missions completed successfully		5	7
Measure- Criminal Investigations			
# of cases resolved with an arrest or referral for prosecution		112	69
# of open cases assigned per investigator/detective		4.75	7.8
Quantity of drugs and property seized (\$ value)		\$30,360	7625g/\$42,014
# of illegal operations interrupted		2	1
# of positive comments received from victims and prosecutors		6	4
Measure- Patrol			
# of arrests		468*	597 includes warrants
# of self-initiated calls for service		5702	6181
# of minutes to respond to call for service		25.40**	10.01
Top Priority calls: Average time from receipt to dispatch (in minutes)		17.9***	5.15
Top Priority calls: Average time from dispatch to arrival on scene (in minutes)		5.6/6.42^	4.86
Number of accidents involving fatalities		1	0
Moving violation citations issued (excluding DUIs)		1682	1282
DUI Arrests		46	27
Measure- Professional Standards			
Maintenance of staffing levels		4 promo, 1 term	6 hired, 2 resignation, 1 termination
% of officers meeting state requirements for annual training hours		100%	100%
# of training hours provided		1542.5	2895.5
Successful WASPC accreditation		--	4
# of legal updates disseminated to the department		0	0
# of promotional and hiring processes completed		4	6
# of sustained investigations for performance related policy violations		0	0
Police: Mental Health incidents		136	148
Total traffic accidents		472^^	293
Traffic accidents involving pedestrians		14	6
Traffic accidents involving bicycles		3	4
Measure - CSRT			
Total number of code enforcement complaints received	n/a	156	200
Average calendar days: Code complaint to first investigation	n/a	4	6
Total code enforcement cases initiated during the reporting period	n/a	149	171
Code enforcement cases resolved through voluntary compliance	n/a	61	66
Code enforcement cases resolved through forced compliance	n/a	3	3
Code enforcement: Average calendar days, Inspection to Forced Compliance	n/a	20	4
Code enforcement: Average calendar days, Inspection to Voluntary Compliance	n/a	16	12

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

** All priorities averaged

*** from call to onscene Pri1-2

^ Pri 1/2

^^Calls

Parks and Recreation

Performance Measure	Target	Quarter 1	Quarter 2
Measure- Admin			
# of sites maintained	9	9	9
Measure- Human Services			
Increase participation at Lakewood Community Collaboration Meetings	40 each month	44	33
# of human services contracts to effectively manage	25	27	24
Measure- Recreation			
\$ vendor sales generated from Farmers Market	\$140,000	N/A	\$50,000
\$ sponsorship, grants and in-kind service	\$150,000	\$200,000	\$7,000 Swag Items
# of unduplicated youth late-night program participants served	80	86	86
# of registered participants at SummerFEST Triathlon	200	31	250
Measure- Senior Center			
# of unduplicated seniors served	1,400	800	200
\$ revenue generated from grants, fees, donations & in-kind support	\$80,000	\$28,720	\$14,023
# of volunteer hours	1,300	369	369
# of unduplicated participants at memory program	100	0	0
Measure- Park Facilities			
# of acres of maintained turf	17	17	17
Boat Launch Revenue	\$50,000.00	\$4,809.23	\$22,224.64
# of reported injuries on playgrounds	0	0	0
Measure- Fort Steilacoom			
# of acres of open space to maintain	500	500	500
# of work-related injuries requiring time off	0	0	1
# of reported playground injuries	0	0	0
Measure- Landscape			
# of sites maintained	38	38	38
# of outside requests for services beyond scheduled maintenance	5 or Less/Year	0	4
Measure- Property Management			
# of square feet of coverage per building maintenance employee	158,615	158,615	158,615
# of complaints about service provided	0	0	0
# of unscheduled system failures	0	0	3
# of complaints about building cleanliness	0	0	0

Public Works

Performance Measure	Target	Quarter 1	Quarter 2
Measure- Street Operations and Maintenance			
# of reported potholes filled/repaired	<300	225	140
# of feed of ditch line cleaned	1000	0	0
# of storm ponds cleaned	11	3	9
# of tons of permanent patch placed	40	18.5	10
# of lane miles of crack sealing	>1	0	5.5
# of tons of illegal debris picked up disposed of	<30	38.4	21.83
Linear feet of pavement marking placed (stop bars, crosswalks, etc.)	>200	50	0
Lane miles of alleys graded and graveled	2	1300'	2350'
Miles of gravel shoulder grading and rock replacement	>3	2500'	500'
Measure- Transportation Capital			
# of traffic signals operated and maintained	77	77	77
# of City maintained street lights	1,982	1,982	1,982
Annual transportation capital funds administered	\$11.8M	\$22M	\$14M
Amount of transportation grant funds awarded	\$2M	\$4	\$0
Measure- Surface Water Management			
# of City street curb miles swept	3,800	791	734
# of catch basins cleaned or inspected	3,100	240	2,207
# of hours of storm drain pipe video inspections recorded	800	91	249
# Linear feet of storm drain pipe cleaned	30,000	3,008	12,235
# of tons of sweeping and vector waste disposed of	2,700	514	797
# of gallons of vector liquid waste disposed of	50,000	33,050	24,660
# of businesses/properties inspected for SWM compliance	200	99	104
# of charity car wash permits issued	60	0	7
# of volunteer hours for water quality sampling	100	0	13
% maintain compliance with NPDES Municipal Stormwater permit	100%	100%	100%

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
(001) GENERAL FUND					
<i>REVENUES:</i>					
Taxes	\$25,056,768	\$25,902,341	\$13,132,522	\$25,533,800	\$13,361,125
Property Tax	6,468,617	6,563,936	3,555,050	6,639,000	3,608,062
Local Sales & Use Tax	8,272,877	8,707,904	4,151,629	8,601,900	4,450,759
Sales/Parks	481,690	515,202	247,749	499,900	265,361
Brokered Natural Gas Use Tax	79,394	33,661	15,873	30,000	10,651
Criminal Justice Sales Tax	863,463	926,884	440,771	898,300	466,671
Admissions Tax	654,011	656,410	340,318	680,400	303,589
Utility Tax	5,747,855	5,703,609	2,947,476	5,644,000	2,939,034
Leasehold Tax	6,457	22,800	15,490	8,000	6,031
Gambling Tax	2,482,403	2,771,934	1,418,165	2,532,300	1,310,967
Franchise Fees	3,382,845	3,520,594	1,710,095	3,510,300	1,744,196
Cable, Water, Sewer, Solid Waste	2,524,420	2,666,387	1,282,991	2,626,100	1,331,832
Tacoma Power	858,425	854,207	427,104	884,200	412,364
Development Service Fees	1,096,893	1,002,837	587,709	1,481,000	544,878
Building Permits	443,123	453,669	265,956	685,300	209,063
Other Building Permit Fees	100,147	98,058	46,383	143,600	58,860
Plan Review/Plan Check Fees	466,631	371,069	241,255	572,000	224,346
Other Zoning/Development Fees	86,993	80,040	34,114	80,100	52,610
Licenses & Permits	447,376	452,242	292,965	510,900	276,610
Business License	270,375	248,339	183,876	332,900	178,685
Alarm Permits & Fees	135,883	164,363	73,307	136,000	61,695
Animal Licenses	41,118	39,540	35,782	42,000	36,230
State Shared Revenues	1,146,708	1,108,785	539,576	1,197,900	645,167
Sales Tax Mitigation	48,556	46,846	24,794	50,000	23,805
Criminal Justice	147,169	134,679	60,847	150,200	74,220
Criminal Justice High Crime	332,925	224,154	135,081	236,700	156,317
Liquor Excise Tax	99,953	191,738	63,128	258,500	139,080
Liquor Board Profits	518,105	511,368	255,726	502,500	251,745
Intergovernmental	353,747	413,554	97,544	401,025	171,721
Police FBI & Other Misc	37,607	13,334	-	12,900	-
Police-Animal Svcs-Steilacoom	10,586	12,173	657	13,000	2,178
Police-Animal Svcs-Dupont	20,554	27,954	6,989	27,000	7,097
Police-South Sound 911 Investigations	-	-	-	-	3,400
Muni Court-University Place Contract	225,000	170,585	42,646	124,711	38,583
Muni Court-Town of Steilacoom Contract	10,000	99,276	24,782	92,352	44,429
Muni Court-City of Dupont	-	89,042	22,261	131,062	76,034
Administrative Services - Human Resources	-	1,190	210	-	-
Parks & Recreation	50,000	-	-	-	-

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
(001) GENERAL FUND-continued					
Charges for Services & Fees	1,003,355	944,539	464,970	989,500	605,290
Parks & Recreation Fees	234,414	231,151	124,086	262,500	122,389
Court Transport-University Place	11,220	-	-	-	-
Court Transport-Steilacoom	2,805	-	-	-	-
Police - Various Contracts	3,695	19,800	9,550	-	1,087
Police - Towing Impound Fees	49,300	37,000	21,900	40,000	11,300
Police - Extra Duty	398,599	363,353	173,940	400,000	323,955
Police - Western State Hospital Community Policing Program	288,027	286,537	131,902	276,000	138,000
Other	15,295	6,697	3,592	11,000	8,558
Fines & Forfeitures	2,089,104	1,981,247	1,174,584	2,194,100	1,042,347
Municipal Court	1,384,894	1,282,219	809,026	1,444,100	574,817
Photo Infraction	704,211	699,028	365,557	750,000	467,530
Miscellaneous/Interest/Other	140,049	117,636	57,421	74,150	45,297
Interest Earnings	7,202	7,919	4,708	2,000	7,781
Penalties & Interest - Taxes	33,952	21,915	13,068	30,500	17,548
Miscellaneous/Other	98,895	87,801	39,645	41,650	19,968
Interfund Transfers	313,060	284,700	149,850	284,700	142,350
Transfers In - Fund 101 Street O&M	28,360	-	-	-	-
Transfer In - Fund 401 SWM Operations	284,700	284,700	149,850	284,700	142,350
Subtotal Operating Revenues	\$35,029,905	\$35,728,474	\$18,207,235	\$36,177,375	\$18,578,981
% Revenue Change over Prior Year	1.85%	1.99%		1.26%	
<i>EXPENDITURES:</i>					
City Council	94,441	103,021	43,508	136,290	69,108
Legislative	90,811	103,021	43,508	132,840	69,008
Sister City	3,631	-	-	3,450	100
City Manager	528,918	601,322	298,203	592,066	329,310
Executive	425,967	477,028	238,792	463,016	251,074
Governmental Relations	102,950	124,294	59,412	129,050	78,236
Municipal Court	1,893,926	1,790,330	889,772	2,046,213	927,531
Judicial Services	986,509	1,009,561	546,153	1,147,133	537,055
Professional Services	444,802	489,074	199,615	523,700	236,709
Probation & Detention	462,615	291,696	144,005	375,380	153,768
Administrative Services	3,441,279	1,490,468	842,042	1,628,158	789,987
Finance	1,148,980	979,952	623,442	1,120,126	509,790
Information Technology	869,656	-	-	-	-
Human Resources & Safety	493,076	510,516	218,601	508,032	280,197
Risk Management	929,567	-	-	-	-

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
(001) GENERAL FUND-continued					
Legal	1,272,057	1,634,745	779,714	1,752,249	784,913
Legal (Civil & Criminal)	1,057,235	-	-	-	-
Civil Legal Services	-	823,942	459,194	891,614	435,181
Criminal Prosecution Services	-	397,917	198,426	477,620	201,737
City Clerk	133,536	283,737	122,094	293,015	147,996
Election	81,286	129,149	-	90,000	-
Community & Economic Development	2,068,245	1,876,796	829,064	2,160,784	902,709
Code Enforcement	282,065	-	-	-	-
Planning	676,832	-	-	-	-
Current Planning	-	631,708	252,963	619,125	379,596
Long Range Planning	-	233,089	73,127	411,397	43,404
Building	817,591	845,554	435,573	970,768	399,059
Economic Development	291,756	166,445	67,400	159,494	80,649
Parks, Recreation & Community Services	2,155,686	2,465,429	1,117,310	2,670,401	1,209,613
Human Services	366,512	380,249	99,952	402,570	122,634
Administration	201,177	279,425	98,254	294,231	155,343
Recreation	301,182	378,728	140,394	400,970	157,656
Senior Services	207,557	205,028	101,523	212,760	112,257
Parks Facilities	481,251	601,638	432,165	474,075	261,355
Fort Steilacoom Park	443,644	476,101	194,688	637,108	296,036
Street Landscape Maintenance	154,363	144,261	50,335	248,687	104,331
Police	19,600,949	21,595,504	11,083,016	22,546,826	11,261,315
Command	1,804,138	3,843,299	2,237,861	4,605,043	2,410,330
Jail Service	693,896	700,814	341,580	624,240	196,185
Dispatch Services/SS911	2,027,605	2,112,715	1,079,627	2,156,869	1,105,810
Investigations	2,491,608	3,436,838	1,681,992	3,609,200	1,863,492
Patrol	6,722,494	6,918,555	3,343,907	6,995,550	3,418,913
Special Units	1,223,404	156,104	84,962	110,850	103,991
SWAT	107,997	81,170	35,743	73,710	27,810
Crime Prevention	757,439	819,654	410,568	922,670	472,981
Contracted Services (Extra Duty, offset by Revenue)	441,460	443,998	254,486	400,000	438,237
Community Safety Resource Team (CSRT)	321,782	393,837	202,220	429,407	171,807
Training	217,496	113,660	61,292	107,425	32,416
Traffic Policing	1,259,338	1,161,290	615,176	1,353,320	454,094
Property Room	299,386	264,470	141,421	313,300	102,824
Reimbursements	493,432	457,237	244,162	105,332	180,409
Emergency Management	14,407	18,773	649	29,040	762
Animal Control	308,667	298,364	154,560	320,870	109,289
Road & Street/Camera Enforcement	416,400	374,726	192,812	390,000	171,963

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
(001) GENERAL FUND-continued					
Property Management	825,724	-	-	-	-
Facilities Maintenance	273,676	-	-	-	-
City Hall Facility	96,752	-	-	-	-
Law Enforcement Facilities	296,394	-	-	-	-
Parking Facilities/Light Rail	158,902	-	-	-	-
Non-Departmental	195,983	132,402	59,206	131,290	74,665
Commuter Trip Reduction	7,942	1,128	134	-	179
Fleet Management	1,844	-	-	-	-
Other (affects many departments)	147,701	131,274	52,021	131,290	74,486
Liquor/Pollution Control	38,496	-	-	-	-
Unallocated Internal Service Charges	-	-	7,050	-	-
IT 6-Year Strategic Plan	-	-	-	-	-
Interfund Transfers	1,324,432	1,641,482	759,935	1,791,953	846,636
Transfer to Fund 101 Street O&M	1,001,675	1,266,320	711,343	1,312,143	604,251
Transfer to Fund 105/190 Abatement Program	-	35,000	-	35,000	35,000
Transfer to Fund 201 GO Bond Debt Service	287,758	340,162	48,591	444,810	207,385
Transfer to Fund 102 Street Capital	35,000	-	-	-	-
Contributions to Reserve Funds	920,300	-	-	-	-
Contribution to Fund 501 Vehicle & Equip Reserves	920,300	-	-	-	-
Subtotal Operating Expenditures	\$34,321,939	\$33,331,499	\$16,701,771	\$35,456,230	\$17,195,786
% Expenditure Change over Prior Year	0.30%	-2.89%		6.37%	
OPERATING INCOME (LOSS)	\$707,965	\$2,396,975	\$1,505,464	\$721,145	\$1,383,195
As a % of Operating Expenditures	2.06%	7.19%		2.03%	
<i>OTHER FINANCING SOURCES:</i>					
Grants, Donations/Contrib, 1-Time	299,991	335,163	174,520	259,368	170,356
Contributions/Donations	47,889	52,306	22,357	44,000	61,180
Proceeds from Sale of Assets/Capital Lease	-	1	1	-	-
Grants	252,102	282,856	152,161	215,368	109,176
Transfers In	2,015,015	40,802	-	270,000	-
Transfer In - Fund 180 Narcotics Seizure	14,061	-	-	-	-
Transfer In - Fund 181 Felony Seizure	85,939	-	-	-	-
Transfer In - Fund 190 Grants	840,056	-	-	-	-
Transfer In - Fund 251 LID Guaranty	-	-	-	270,000	-
Transfer In - Fund 501 Fleet & Equipment	1,074,959	40,802	-	-	-
Subtotal Other Financing Sources	\$2,315,006	\$375,965	\$174,520	\$529,368	\$170,356

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
(001) GENERAL FUND-continued					
<i>OTHER FINANCING USES:</i>					
Capital & Other 1-Time	973,111	570,544	106,221	734,513	118,346
Municipal Court	51,459	51,350	41,328	18,056	-
City Council	5,264	-	-	-	-
City Manager	18,000	31,573	-	11,933	1,634
Administrative Services	465,692	3,992	-	9,785	28,585
IT 6-Year Strategic Plan	-	-	-	-	-
Legal/Clerk	21,209	309,575	15,746	47,453	12,435
Community & Economic Development	338,966	59,524	35,246	466,165	75,692
Parks, Recreation & Community Services	9,725	1,294	-	72,582	-
Police	35,412	113,235	13,900	108,539	-
Public Works/Property Management	27,385	-	-	-	-
Interfund Transfers	97,848	886,229	182,169	613,020	132,750
Transfer Out - Fund 101 Street O&M	37,000	-	-	14,531	-
Transfer Out - Fund 192 OEA Grant	50,000	50,000	50,000	54,750	54,750
Transfer Out - Fund 195 Police Grants	10,848	-	-	-	-
Transfer Out - Fund 301 Parks CIP	-	146,729	88,729	-	-
Transfer Out - Fund 302 Transportation CIP	-	689,500	43,440	310,500	78,000
Transfer Out - Fund 501 Fleet & Equip Reserves	-	-	-	233,239	-
Subtotal Other Financing Uses	\$1,070,959	\$1,456,773	\$288,390	\$1,347,533	\$251,096
Total Revenues and Other Sources	\$37,344,911	\$36,104,439	\$18,381,755	\$36,706,743	\$18,749,337
Total Expenditures and other Uses	\$35,392,899	\$34,788,272	\$16,990,161	\$36,803,763	\$17,446,882
Beginning Fund Balance:	\$2,580,681	\$4,532,693	\$4,532,693	\$5,848,860	\$5,848,860
Ending Fund Balance:	\$4,532,693	\$5,848,860	\$5,924,287	\$5,751,840	\$7,151,315
Ending Fund Balance as a % of Gen/Street Operating Revenues	12.6%	16.0%	31.8%	15.5%	37.5%
Reserve - Total Target 12% of Gen/Street Operating Revenues	\$4,316,235	\$4,397,783	\$4,397,783	\$4,445,565	\$4,445,565
2% Contingency Reserves	\$719,372	\$732,964	\$732,964	\$740,928	\$740,928
5% General Fund Reserves	\$1,798,431	\$1,832,409	\$1,832,409	\$1,852,319	\$1,852,319
5% Strategic Reserves	\$1,798,431	\$1,832,409	\$1,832,409	\$1,852,319	\$1,852,319
Unreserved / (12% Adopted Reserves Shortfall):	\$216,459	\$1,451,078	\$1,526,504	\$1,306,275	\$2,705,750

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 101 STREET OPERATIONS & MAINTENANCE					
<i>REVENUES:</i>					
Permits	84,653	56,942	26,411	28,000	66,020
Engineering Review Fees	1,303	1,050	925	300	-
Motor Vehicle Fuel Tax	852,760	861,723	420,335	840,700	424,221
Interest Earnings	2	-	-	-	(73)
Subtotal Operating Revenues	\$ 938,717	\$ 919,715	\$ 447,671	\$ 869,000	\$ 490,168
<i>EXPENDITURES:</i>					
Street Lighting	490,880	470,847	177,278	309,656	222,927
Traffic Control Devices	548,874	442,137	190,391	440,240	151,304
Snow & Ice Response	28,643	10,103	392	15,850	3,023
Road & Street Preservation	969,480	1,246,351	780,512	1,382,447	689,596
Transfer Out - Fund 001 General Admin Support	28,360	-	-	-	-
Contribution to Fleet & Equipment Reserves	100	-	-	-	-
Subtotal Operating Expenditures	\$ 2,066,337	\$ 2,169,439	\$ 1,148,573	\$ 2,148,193	\$ 1,066,849
OPERATING INCOME (LOSS)	\$ (1,127,620)	\$ (1,249,724)	\$ (700,902)	\$ (1,279,193)	\$ (576,681)
<i>OTHER FINANCING SOURCES:</i>					
Donations/Contributions	4,146	9,780	-	-	10,000
Proceeds from Sale of Assets/Capital Lease	(2,096)	2,288	2,288	-	-
Judgments, Settlements/Miscellaneous	16,205	2,143	797	-	612
Permits Deposits for Professional Services	-	5,060	-	-	1,575
Transfer In From General Fund	1,038,675	1,266,320	711,343	1,326,674	604,251
Subtotal Other Financing Sources	\$1,056,931	\$1,285,591	\$714,428	\$1,326,674	\$616,437
<i>OTHER FINANCING USES:</i>					
Grants/Other	12,280	5,060	-	-	1,575
Building, Vehicles, Equipment	-	3,703	13,526	32,481	20,687
Construction - Traffic Control	-	27,105	-	15,000	17,494
Subtotal Other Financing Uses	\$12,280	\$35,867	\$13,526	\$47,481	\$39,756
Total Revenues and Other Sources	\$1,995,648	\$2,205,306	\$1,162,100	\$2,195,674	\$1,106,605
Total Expenditures and other Uses	\$2,078,617	\$2,205,306	\$1,162,099	\$2,195,674	\$1,106,606
Beginning Fund Balance:	\$ 82,969	\$ -	\$ (0)	\$ -	\$ -
Ending Fund Balance:	\$ (0)	\$ (0)	\$ 0	\$ -	\$ (0)

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 102 REAL ESTATE EXCISE TAX (Street Capital Fund prior to 2015)					
<i>REVENUES:</i>					
Utility Tax	-	-	-	-	-
Real Estate Excise Tax	1,100,298	1,486,450	737,469	1,224,000	793,095
Solid Waste Recycling Licenses & Permits	1,300	-	-	-	-
Motor Vehicle Fuel Tax	348,310	-	-	-	-
Engineering Services	475,145	-	-	-	-
Mitigation Fees	400,114	-	-	-	-
Interest Earnings	105	77	-	-	433
Grants	3,768,444	-	-	-	-
Donations/Contributions	10,837	-	-	-	-
Transfer In From 001 General Fund	35,000	-	-	-	-
Transfer In - Fund 401 Surface Water Mgmt	44,890	-	-	-	-
Total Revenue	\$ 6,184,443	\$ 1,486,527	\$ 739,719	\$ 1,224,000	\$ 793,527
<i>EXPENDITURES:</i>					
Capital Projects	5,419,063	-	-	-	-
Transfer Out - Fund 301 General Gov't/Parks CIP	-	85,878	-	60,234	10,234
Transfer Out - Fund 302 Transportation Capital	-	1,773,634	1,239,862	1,606,071	399,000
Transfer Out - Fund 401 Surface Water Mgmt	487,975	268,989	389,170	-	-
Total Expenditures	\$ 5,907,038	\$ 2,128,501	\$ 1,629,032	\$ 1,666,305	\$ 409,234
Beginning Fund Balance:	\$841,124	\$1,118,529	\$1,118,529	\$476,554	\$476,554
Ending Fund Balance:	\$1,118,529	\$476,554	\$229,216	\$34,249	\$860,847

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT					
<i>REVENUES:</i>					
\$20 Vehicle License Fee (net of fee)	-	484,016	118,543	685,000	395,036
Interest Earnings	-	49	-	-	122
Total Revenue	\$ -	\$ 484,065	\$ 118,543	\$ 685,000	\$ 395,158
<i>EXPENDITURES:</i>					
WCIA Risk Assessment	-	2,500	2,500	2,500	2,500
Audit	-	-	-	4,000	-
Transfer to Fund 302 Transportation Capital	-	481,565	30,000	678,500	-
Total Expenditures	\$ -	\$ 484,065	\$ 32,500	\$ 685,000	\$ 2,500
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	-	-	86,043	-	392,658

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 104 HOTEL/MOTEL LODGING TAX					
<i>REVENUES:</i>					
Special Hotel/Motel Lodging Tax (5%)	399,904	494,141	245,890	428,571	238,239
Transient Rental income Tax (2%)	159,962	197,656	98,355	171,429	95,295
Interest Earnings	1,255	2,920	824	-	1,319
Total Revenues	\$ 561,121	\$ 694,717	\$ 345,069	\$ 600,000	\$ 334,853
<i>EXPENDITURES:</i>					
Administration	19,319	2,658	1,178	-	-
Lodging Tax Programs	448,620	412,477	164,284	503,850	185,799
Lodging Tax Programs-Transfer Out to Fund 301 Parks CIP	-	35,000	10,000	400,000	13,101
Total Expenditures	\$ 467,938	\$ 450,135	\$ 175,462	\$ 903,850	\$ 198,900
Beginning Fund Balance:	\$ 935,374	\$ 1,028,557	\$ 1,028,557	\$ 1,273,140	\$ 1,273,140
Ending Fund Balance:	\$ 1,028,557	\$ 1,273,140	\$ 1,198,164	\$ 969,290	\$ 1,409,092

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 105 PROPERTY ABATEMENT					
<i>REVENUES:</i>					
Abatement Charges	47,549	2,525	2,525	8,869	4,393
Interest Earnings	123	34	-	-	332
Judgments & Settlements	20,002	-	-	-	-
Transfer In - Fund 001 General	-	35,000	-	35,000	35,000
Total Revenues	\$ 67,674	\$ 37,559	\$ 2,525	\$ 43,869	\$ 39,725
<i>EXPENDITURES:</i>					
Abatement	44,074	150,000	49,263	193,200	33,893
Total Expenditures	\$ 44,074	\$ 150,000	\$ 49,263	\$ 193,200	\$ 33,893
Beginning Fund Balance:	\$ 238,171	\$ 261,771	\$ 261,771	\$ 149,331	\$ 149,331
Ending Fund Balance:	\$ 261,771	\$ 149,331	\$ 215,033	\$ -	\$ 155,163

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 106 PUBLIC ART					
<i>REVENUES:</i>					
Interest Earnings	10	9	-	-	37
Facilities Rental	13,500	9,000	5,000	10,000	3,000
Donations/Contributions	-	400	400	-	-
Total Revenues	\$ 13,510	\$ 9,409	\$ 5,400	\$ 10,000	\$ 3,037
<i>EXPENDITURES:</i>					
Arts Commission Programs	123	723	-	2,000	-
Public Art	-	-	-	31,000	-
Total Expenditures	\$ 123	\$ 723	\$ -	\$ 33,000	\$ -
Beginning Fund Balance:	\$ 12,001	\$ 25,388	\$ 25,388	\$ 33,388	\$ 34,074
Ending Fund Balance:	\$ 25,388	\$ 34,074	\$ 30,788	\$ 10,388	\$ 37,111

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 180 NARCOTICS SEIZURE					
<i>REVENUES:</i>					
Forfeitures	67,563	166,343	85,282	110,000	76,175
Grants	29,168	-	-	-	-
Law Enforcement Contracts	-	23,281	8,551	6,828	6,828
Interest Earnings	686	1,443	414	-	532
Total Revenues	\$ 97,417	\$ 191,066	\$ 94,246	\$ 116,828	\$ 83,534
<i>EXPENDITURES:</i>					
Investigations	283,413	192,753	95,536	598,413	96,221
Capital Purchases	94,845	-	-	-	5,355
Transfer Out - Fund 001 General	14,061	-	-	-	-
Total Expenditures	\$ 392,319	\$ 192,753	\$ 95,536	\$ 598,413	\$ 101,576
Beginning Fund Balance:	\$ 778,174	\$ 483,272	\$ 483,272	\$ 481,585	\$ 481,585
Ending Fund Balance:	\$ 483,272	\$ 481,585	\$ 481,982	\$ -	\$ 463,543

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 181 FELONY SEIZURE					
<i>REVENUES:</i>					
Interest Earnings	289	-	-	-	-
Total Revenues	\$ 289	\$ -	\$ -	\$ -	\$ -
<i>EXPENDITURES:</i>					
Investigations	10,968	5,044	5,044	-	-
Transfer to Fund 001 General	85,939	-	-	-	-
Total Expenditures	\$ 96,907	\$ 5,044	\$ 5,044	\$ -	\$ -
Beginning Fund Balance:	\$ 101,662	\$ 5,044	\$ 5,044	\$ -	\$ -
Ending Fund Balance:	\$ 5,044	0	-	\$ -	\$ -

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 182 FEDERAL SEIZURE					
<i>REVENUES:</i>					
Forfeitures	68,945	218,838	40,797	-	52,679
Interest Earnings	34	62	-	-	220
Total Revenues	\$ 68,979	\$ 218,899	\$ 40,797	\$ -	\$ 52,899
<i>EXPENDITURES:</i>					
Crime Prevention	37,432	83,840	31,445	206,847	12,130
Total Expenditures	\$ 37,432	\$ 83,840	\$ 31,445	\$ 206,847	\$ 12,130
Beginning Fund Balance:	\$ 40,240	\$ 71,787	\$ 71,787	\$ 206,847	\$ 206,847
Ending Fund Balance:	\$ 71,787	\$ 206,847	\$ 81,139	\$ -	\$ 247,615

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 190 CDBG/GRANTS					
<i>REVENUES:</i>					
Grants	1,074,353	817,012	404,765	2,168,055	360,175
Interest Earnings	1,404	1,004	469	879	435
Miscellaneous/Contributions	12,058	16,250	16,250	-	-
Total Revenues	\$ 1,087,814	\$ 834,266	\$ 421,484	\$ 2,168,934	\$ 360,610
<i>EXPENDITURES:</i>					
Grants	1,066,645	626,266	402,383	1,436,003	351,757
Transfer Out - Fund 001 General	840,056	-	-	-	-
Transfer Out - Fund 302 Transportation	-	163,114	1,765	800,198	37,382
Total Expenditures	\$ 1,906,701	\$ 789,380	\$ 404,147	\$ 2,236,201	\$ 389,139
Beginning Fund Balance:	\$ 841,268	\$ 22,381	\$ 22,381	\$ 67,267	\$ 67,267
Ending Fund Balance:	\$ 22,381	\$ 67,267	\$ 39,718	\$ -	\$ 38,738

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM					
<i>REVENUES:</i>					
Grant-NSP 1	154,043	-	-	-	-
Grant-NSP 3	96,032	-	-	-	-
Abatement Charges	-	-	-	38,885	14,985
Total Revenues	\$ 250,075	\$ -	\$ -	\$ 38,885	\$ 15,585
<i>EXPENDITURES:</i>					
Grant-NSP 1	154,111	18,402	827	191,760	17,353
Grant-NSP 3	96,032	-	-	-	-
Total Expenditures	\$ 250,142	\$ 18,402	\$ 827	\$ 191,760	\$ 17,353
Beginning Fund Balance:	\$ 171,345	\$ 171,277	\$ 171,277	\$ 152,875	\$ 152,875
Ending Fund Balance:	\$ 171,277	\$ 152,875	\$ 170,451	\$ -	\$ 151,107

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 192 OFFICE OF ECONOMIC ADJUSTMENT/SSMCP					
<i>REVENUES:</i>					
Grants	281,466	153,468	87,977	-	-
Partner Participation	133,250	153,629	152,570	173,500	170,500
Misc/Other	-	-	-	-	163
Transfer In From Fund 001 General	50,000	50,000	50,000	54,750	54,750
Total Revenues	\$ 464,716	\$ 357,097	\$ 290,547	\$ 228,250	\$ 225,413
<i>EXPENDITURES:</i>					
OEA/SSMCP	408,649	394,313	175,688	225,600	99,139
Total Expenditures	\$ 408,649	\$ 394,313	\$ 175,688	\$ 225,600	\$ 99,139
Beginning Fund Balance:	\$ 28,652	\$ 84,719	\$ 84,719	\$ 47,503	\$ 47,503
Ending Fund Balance:	\$ 84,719	\$ 47,503	\$ 199,578	\$ 50,153	\$ 173,777

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 195 PUBLIC SAFETY GRANTS					
<i>REVENUES:</i>					
Grants	175,919	192,779	78,033	163,135	37,970
Transfer In - Fund 001 General	10,848	-	-	-	-
Total Revenues	\$ 186,767	\$ 192,779	\$ 78,033	\$ 163,135	\$ 37,970
<i>EXPENDITURES:</i>					
Grants	186,551	192,996	65,053	163,135	38,816
Total Expenditures	\$ 186,551	\$ 192,996	\$ 65,053	\$ 163,135	\$ 38,816
Beginning Fund Balance:	\$ -	\$ 216	\$ 216	\$ -	\$ -
Ending Fund Balance:	\$ 216	\$ (0)	\$ 13,197	\$ -	\$ (846)

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE					
<i>REVENUES:</i>					
Transfer-In From Fund 001 General	287,758	340,162	48,591	444,810	207,385
Bond Proceeds	-	-	-	-	1,884,032
Total Revenues	\$ 287,758	\$ 340,162	\$ 48,591	\$ 444,810	\$ 2,091,417
<i>EXPENDITURES:</i>					
Principal & Interest - 59th Street	77,000	77,000	-	77,000	77,000
Principal & Interest - Police Station - 2009 LTGO	210,758	212,183	48,591	213,160	6,935
Principal & Interest - LOCAL LED Streetlight	-	50,980	-	154,650	123,450
Bond Refund	-	-	-	-	1,884,032
Total Expenditures	\$ 287,758	\$ 340,162	\$ 48,591	\$ 444,810	\$ 2,091,417
Beginning Fund Balance:	\$ -	\$ 0	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ 0	\$ -	\$ -	\$ -

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE					
<i>REVENUES:</i>					
Interest	41	149	-	-	512
Assessments	284,860	607,068	-	204,485	-
Total Revenues	\$ 284,901	\$ 607,217	\$ -	\$ 204,485	\$ 512
<i>EXPENDITURES:</i>					
Principal & Interest-Combined LID 1101/1103	201,846	50,541	-	610,542	-
Principal & Interest - LID 1108	82,153	73,330	-	71,020	-
Total Expenditures	\$ 283,999	\$ 123,871	\$ -	\$ 681,562	\$ -
Beginning Fund Balance:	\$ 149	\$ 1,051	\$ 1,051	\$ 484,396	\$ 484,396
Ending Fund Balance:	\$ 1,051	\$ 484,396	\$ 1,051	\$ 7,319	\$ 484,908

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 204 SEWER PROJECT DEBT SERVICE					
<i>REVENUES:</i>					
Sewer Charges (4.75% Sewer Surcharge)	586,192	659,515	325,420	600,000	336,713
Interest Earnings/Other	4,620	4,138	2,097	-	3,422
Sanitary Side Sewer Connection Home Loan Repayment	10,228	26,246	13,301	-	9,847
Total Revenues	\$ 601,039	\$ 689,899	\$ 340,819	\$ 600,000	\$ 349,981
<i>EXPENDITURES:</i>					
PWTFL Debt Service (PW-04-691-PRE-132)	32,984	32,439	-	32,390	32,390
PWTFL Debt Service (PW-06-962-022)	313,623	310,679	-	310,679	310,679
PWTFL Debt Service (PW-08-951-025)	111,828	110,701	-	110,788	110,788
PWTFL Debt Service (PW-12-851-025)	-	-	-	44,000	-
Transfer To Fund 311 Sewer Capital	-	270,000	-	-	-
Total Expenditures	\$ 458,435	\$ 723,819	\$ -	\$ 497,857	\$ 453,857
Beginning Fund Balance:	\$ 508,250	\$ 650,854	\$ 650,854	\$ 616,934	\$ 616,934
Ending Fund Balance:	\$ 650,854	\$ 616,934	\$ 991,673	\$ 719,077	\$ 513,058
	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June

FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE					
<i>REVENUES:</i>					
Interest Earnings	(60)	2,703	824	-	417
Total Revenues	\$ (60)	\$ 2,703	\$ 824	\$ -	\$ 417
<i>EXPENDITURES:</i>					
Transfer Out - Fund 001 General	-	-	-	270,000	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 270,000	\$ -
Beginning Fund Balance:	\$ 391,858	\$ 391,798	\$ 391,798	\$ 394,501	\$ 394,501
Ending Fund Balance:	\$ 391,798	\$ 394,501	\$ 392,622	\$ 124,501	\$ 394,918

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 301 PARKS CAPITAL					
<i>REVENUES:</i>					
Grants	-	270,943	-	984,950	33,308
Interest Earnings	1	5	-	-	63
Contributions/Donations	-	14,000	14,000	654,000	304,000
USGA/Verizon Fees	10,000	35,000	30,000	-	-
Proceeds from Sale of Land	-	-	-	193,550	-
Transfer In From Fund 001 General	-	146,729	88,729	-	-
Transfer In From Fund 102 REET	-	85,878	-	60,234	10,234
Transfer In From Fund 104 Hotel/Motel Lodging Tax	-	35,000	10,000	400,000	13,101
Transfer In From Fund 401 Surface Water Mgmt	-	35,000	-	56,324	-
Total Revenues	\$ 10,001	\$ 622,555	\$ 142,729	\$ 2,349,058	\$ 360,707
<i>EXPENDITURES:</i>					
Capital	-	545,726	121,695	2,412,607	76,760
Total Expenditures	\$ -	\$ 545,726	\$ 121,695	\$ 2,412,607	\$ 76,760
Beginning Fund Balance:	\$ 276	\$ 10,277	\$ 10,277	\$ 87,106	\$ 87,106
Ending Fund Balance:	\$ 10,277	\$ 87,106	\$ 31,310	\$ 23,557	\$ 371,053

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 302 TRANSPORTATION CAPITAL PROJECT					
<i>REVENUES:</i>					
Motor Vehicle Excise Tax	-	375,289	171,686	340,000	190,731
State Transportation Package - Multi-Modal Distribution	-	-	-	-	39,839
Grants	-	6,375,782	2,982,806	17,193,716	3,889,122
Contributions from Utilities/Developers/Partners	-	328,485	162,494	972,640	357,519
LOCAL Financing	-	1,667,849	-	209,773	-
Proceeds from Sale of Asset/Street Vacation	-	154,225	-	-	1,000
Interest/Other	-	-	-	-	(1,259)
Transfer In - Fund 001 General	-	689,500	43,440	310,500	78,000
Transfer In - Fund 102 REET	-	1,773,634	1,239,862	1,742,036	399,000
Transfer In - Fund 103 TBD	-	481,565	30,000	678,500	-
Transfer In - Fund 190 CDBG	-	163,114	1,765	685,000	37,382
Transfer In - Fund 401 SWM	-	989,061	825,117	1,511,329	-
Total Revenues	\$ -	\$ 12,998,504	\$ 5,457,170	\$ 23,643,494	\$ 4,991,334
<i>EXPENDITURES:</i>					
Capital Projects	-	11,381,128	4,355,046	24,754,183	4,742,821
Debt Issue Cost	-	12,849	-	-	-
Total Expenditures	\$ -	\$ 11,393,977	\$ 4,355,046	\$ 24,754,183	\$ 4,742,821
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ 1,394,204	\$ 1,604,528
Ending Fund Balance:	\$ -	\$ 1,604,528	\$ 1,102,124	\$ 283,515	\$ 1,853,041

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 311 SEWER CAPITAL PROJECT					
<i>REVENUES:</i>					
Grants	-	538,515	-	211,485	161,485
Interest Earnings	304	4	-	-	(116)
Public Works Trust Fund Loan	-	179,295	-	320,705	320,705
Transfer In From Fund 204 Sewer Project Debt	-	270,000	-	-	-
Total Revenues	\$ 304	\$ 987,814	\$ -	\$ 532,190	\$ 482,074
<i>EXPENDITURES:</i>					
Capital	20,443	784,081	33,548	802,820	665,122
Total Expenditures	\$ 20,443	\$ 784,081	\$ 33,548	\$ 802,820	\$ 665,122
Beginning Fund Balance:	\$ 126,208	\$ 106,070	\$ 106,070	\$ 309,803	\$ 309,803
Ending Fund Balance:	\$ 106,070	\$ 309,803	\$ 72,522	\$ 39,173	\$ 126,756

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 312 SANITARY SEWER CONNECTION CAPITAL					
<i>REVENUES:</i>					
Sewer Availability Charge	194,839	246,640	116,454	302,000	107,156
Interest Earnings	725	1,849	612	-	1,030
Proceeds From Lien	746	1,127	752	-	441
Total Revenues	\$ 196,310	\$ 249,616	\$ 117,818	\$ 302,000	\$ 108,628
<i>EXPENDITURES:</i>					
Capital	32,218	20,036	9,858	35,000	9,890
Total Expenditures	\$ 32,218	\$ 20,036	\$ 9,858	\$ 35,000	\$ 9,890
Beginning Fund Balance:	\$ 519,811	\$ 683,903	\$ 683,903	\$ 913,482	\$ 913,482
Ending Fund Balance:	\$ 683,903	\$ 913,482	\$ 791,862	\$ 1,180,482	\$ 1,012,220

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 401 SURFACE WATER MANAGEMENT					
<i>REVENUES:</i>					
Charges for Services & Fees	2,723,885	2,740,257	1,483,249	2,702,500	1,505,026
Interest Earnings	11,807	14,782	3,510	-	7,192
Subtotal Operating Revenues	\$ 2,735,692	\$ 2,755,038	\$ 1,486,758	\$ 2,702,500	\$ 1,512,217
% Revenue Change over Prior Year	-0.4%	0.7%		-1.9%	
<i>EXPENDITURES:</i>					
Geographical Information Services	23,706	-	-	-	-
Storm Drainage	1,898,274	1,928,740	946,086	2,466,948	882,043
Transfer to Fund 001 General Admin Support	284,700	284,700	149,850	284,700	142,350
Contribution to Fleet & Equipment Reserves	17,750	-	-	-	-
Subtotal Operating Expenditures	\$ 2,224,430	\$ 2,213,440	\$ 1,095,936	\$ 2,751,648	\$ 1,024,393
% Expenditure Change over Prior Year	6.5%	-0.5%		24.3%	
OPERATING INCOME (LOSS)	\$ 511,262	\$ 541,598	\$ 390,822	\$ (49,148)	\$ 487,824
As a % of Operating Expenditures	23.0%	24.5%	35.7%	-1.8%	
<i>OTHER FINANCING SOURCES:</i>					
Grants	276,528	210,814	137,205	276,949	68,317
Judgments, Settlements/Miscellaneous	9,437	500	-	-	-
Transfer In From Fund 102/302 Street Capital	487,975	268,989	389,170	-	-
Transfer In From Fund 190 Grant	31,237	-	-	-	-
Subtotal Other Financing Sources	\$ 805,177	\$ 480,303	\$ 526,375	\$ 276,949	\$ 68,317
<i>OTHER FINANCING USES:</i>					
Capital/Other	608,276	1,064,633	592,773	1,139,040	409,041
Transfer To Fund 102 Street Capital	44,890	-	-	-	-
Transfer to Fund 301 Parks CIP	-	35,000	-	56,324	-
Transfer to Fund 302 Transportation Capital	-	989,061	825,117	1,511,329	-
Subtotal Other Financing Uses	\$ 653,166	\$ 2,088,694	\$ 1,417,890	\$ 2,706,693	\$ 409,041
Total Revenues and Other Sources	\$ 3,540,869	\$ 3,235,341	\$ 2,013,133	\$ 2,979,449	\$ 1,580,535
Total Expenditures and other Uses	\$ 2,877,596	\$ 4,302,134	\$ 2,513,826	\$ 5,458,341	\$ 1,433,434
Beginning Fund Balance:	\$ 6,204,969	\$ 6,868,242	\$ 6,868,242	\$ 5,801,449	\$ 5,801,449
Ending Fund Balance:	\$ 6,868,242	\$ 5,801,449	\$ 6,367,549	\$ 3,322,557	\$ 5,948,549
Ending Fund Balance as a % of Operating Rev	251.1%	210.6%	581.0%	122.9%	580.7%
17% Operating Reserves	\$ 378,153	\$ 455,556	\$ 455,556	\$ 467,780	\$ 467,780
Unreserved / (17% Target Reserves Shortfall):	\$6,490,089	\$5,345,893	\$5,911,993	\$2,854,777	\$5,480,769

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 501 FLEET & EQUIPMENT					
<i>OPERATING REVENUES:</i>					
M&O Revenue	-	629,755	405,293	904,220	235,600
Interest Earnings	8,573	1,530	176	-	3,987
Insurance Recovery	88,294	-	-	-	-
Total Revenues	\$ 96,868	\$ 631,285	\$ 405,470	\$ 904,220	\$ 239,587
<i>OPERATING EXPENDITURES:</i>					
Gasoline	-	304,709	124,865	523,400	108,570
Other Supplies	-	4,629	2,998	3,990	342
Repairs & Maintenance	-	313,456	175,425	376,830	126,793
Other Services & Charges	-	8,492	4,312	-	140
Total Expenditures	\$ -	\$ 631,285	\$ 307,599	\$ 904,220	\$ 235,845
Operating Revenue Over/(Under) Expenditures	\$ 96,868	-	\$ 97,870	\$ -	\$ 3,743
<i>OTHER FINANCING SOURCES:</i>					
Replacement Reserves Collections	938,150	883,135	534,510	1,071,020	493,044
Proceeds From Sale of Assets	64,135	68,698	19,158	46,800	48,980
Transfer In From Fund 001 General	-	-	-	233,239	-
Total Other Financing Sources	\$ 1,002,285	\$ 951,832	\$ 553,668	\$ 1,351,059	\$ 542,024
<i>OTHER FINANCING USES:</i>					
Fleet & Equipment New & Replacement	990,727	1,212,019	410,333	424,494	292,169
Transfer to Fund 001 General	1,074,959	40,802	-	-	-
Transfer to Fund 401 Surface Water Management	31,237	-	-	-	-
Transfer to Fund 502 Information Technology	-	110,050	-	123,189	-
Total Other Financing Uses	\$ 2,096,923	\$ 1,362,871	\$ 410,333	\$ 547,683	\$ 292,169
Total Revenues	\$ 1,099,153	\$ 1,583,118	\$ 959,137	\$ 2,255,279	\$ 781,611
Total Expenditures	\$ 2,096,923	\$ 1,994,156	\$ 717,932	\$ 1,451,903	\$ 528,014
Beginning Fund Balance:	\$ 5,093,746	\$ 4,095,975	\$ 4,095,975	\$ 3,684,937	\$ 3,684,937
Ending Fund Balance:	\$ 4,095,975	\$ 3,684,937	\$ 4,337,181	\$ 4,488,313	\$ 3,938,535

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 502 PROPERTY MANAGEMENT (City Hall Services Fund prior to 2015)					
<i>OPERATING REVENUES:</i>					
M&O Revenue	-	727,437	332,961	749,800	352,763
Interest Earnings	703	2,634	809	-	477
Total Operating Revenues	\$ 703	\$ 730,071	\$ 333,770	\$ 749,800	\$ 353,240
<i>OPERATING EXPENDITURES:</i>					
City Hall Facility	-	299,931	127,521	342,500	129,351
Police Station	-	207,098	78,548	228,770	119,185
Parking Facilities/Light Rail	-	154,520	79,102	178,530	78,301
Total Operating Expenditures	\$ -	\$ 661,549	\$ 285,171	\$ 749,800	\$ 326,837
Operating Revenue Over/(Under) Expenditures	\$ 703	\$ 68,522	\$ 48,599	\$ -	\$ 26,403
<i>OTHER FINANCING SOURCES:</i>					
Replacement Reserve Collections	-	-	-	-	-
Total Other Financing Sources	\$ -				
<i>OTHER FINANCING USES:</i>					
Capital/1-Time	7,389	67,432	7,015	212,479	38,634
Total Other Financing Uses	\$ 7,389	\$ 67,432	\$ 7,015	\$ 212,479	\$ 38,634
Total Revenues	\$ 703	\$ 730,071	\$ 333,770	\$ 749,800	\$ 353,240
Total Expenditures	\$ 7,389	\$ 728,981	\$ 292,186	\$ 962,279	\$ 365,471
Beginning Fund Balance:	\$ 452,842	\$ 446,156	\$ 446,156	\$ 447,246	\$ 447,246
Ending Fund Balance:	\$ 446,156	\$ 447,246	\$ 487,740	\$ 234,767	\$ 435,015

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 503 INFORMATION TECHNOLOGY					
<i>REVENUES:</i>					
M&O Revenue	-	1,007,671	671,696	1,147,293	597,218
Misc/Interest/Other	-	1,782	1,752	-	128
Total Operating Revenues	\$ -	\$ 1,009,453	\$ 673,448	\$ 1,147,293	\$ 597,346
<i>EXPENDITURES:</i>					
Personnel	-	480,917	229,170	495,408	225,898
Supplies	-	106,740	58,538	83,450	32,959
Services & Charges	-	421,796	214,939	568,435	309,183
6-Year IT Strategic Plan	-	-	-	-	-
Total Operating Expenditures	\$ -	\$ 1,009,453	\$ 502,647	\$ 1,147,293	\$ 568,040
Operating Revenue Over/(Under) Expenditures	\$ -	\$ 0	\$ 170,800	\$ -	\$ 29,306
<i>OTHER FINANCING SOURCES:</i>					
Replacement Reserve Collection	-	20,000	-	22,500	22,500
Proceeds from Capital Lease	-	57,295	-	-	-
Capital Contribution/1-Time M&O	-	182,102	184,780	141,973	4,277
Transfer In From Fund 501 Fleet & Equipment	-	110,050	-	123,189	-
Total Other Financing Sources	\$ -	\$ 369,447	\$ 184,780	\$ 287,662	\$ 26,777
<i>OTHER FINANCING USES:</i>					
One-Time/Capital	-	308,499	218,429	323,607	25,509
Total Other Financing Uses	\$ -	\$ 308,499	\$ 218,429	\$ 323,607	\$ 25,509
Total Revenues	\$ -	\$ 1,378,901	\$ 858,228	\$ 1,434,955	\$ 624,123
Total Expenditures	\$ -	\$ 1,317,952	\$ 721,076	\$ 1,470,900	\$ 593,549
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ 60,948	\$ 60,948
Ending Fund Balance:	\$0	\$60,948	\$137,152	\$25,000	\$91,523

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD June
FUND 504 RISK MANAGEMENT					
<i>REVENUES:</i>					
M&O Revenue	-	958,425	940,109	1,170,142	1,020,216
AWC Retro Refund	-	23,878	-	-	-
Insurance Recoveries - 3rd Party	-	51,778	30,181	-	19,524
Total Revenues	\$ -	\$ 1,034,081	\$ 970,290	\$ 1,170,142	\$ 1,039,739
<i>EXPENDITURES:</i>					
Safety Program	-	27	(337)	4,980	(124)
AWC Retro Program	-	44,239	44,239	24,000	23,998
WCIA Assessment	-	835,200	835,200	937,500	942,553
Claims/Judgments & Settlements	-	154,615	91,188	203,662	72,488
Total Expenditures	\$ -	\$ 1,034,081	\$ 970,290	\$ 1,170,142	\$ 1,038,915
<i>OTHER FINANCING SOURCES:</i>					
Capital Contribution/1-Time M&O	-	291,920	85,000	-	4,176
Total Other Financing Sources	\$ -	\$ 291,920	\$ 85,000	\$ -	\$ 4,176
<i>OTHER FINANCING USES:</i>					
One-Time/Capital	-	291,920	85,000	-	5,000
Total Other Financing Uses	\$ -	\$ 291,920	\$ 85,000	\$ -	\$ 5,000
Total Revenues	\$ -	\$ 1,326,001	\$ 1,055,290	\$ 1,170,142	\$ 1,043,915
Total Expenditures	\$ -	\$ 1,326,001	\$ 1,055,290	\$ 1,170,142	\$ 1,043,915
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ 0	\$ (0)	\$ -	\$ 0