

EXECUTIVE SUMMARY

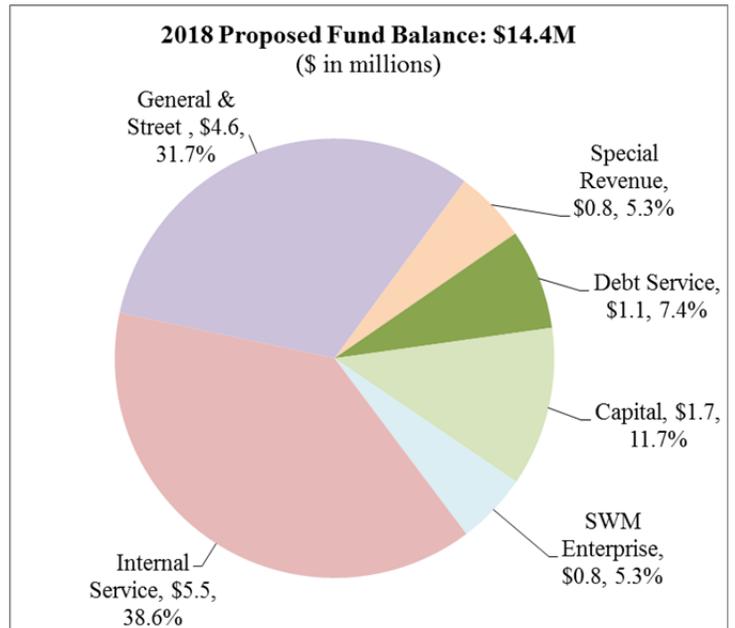
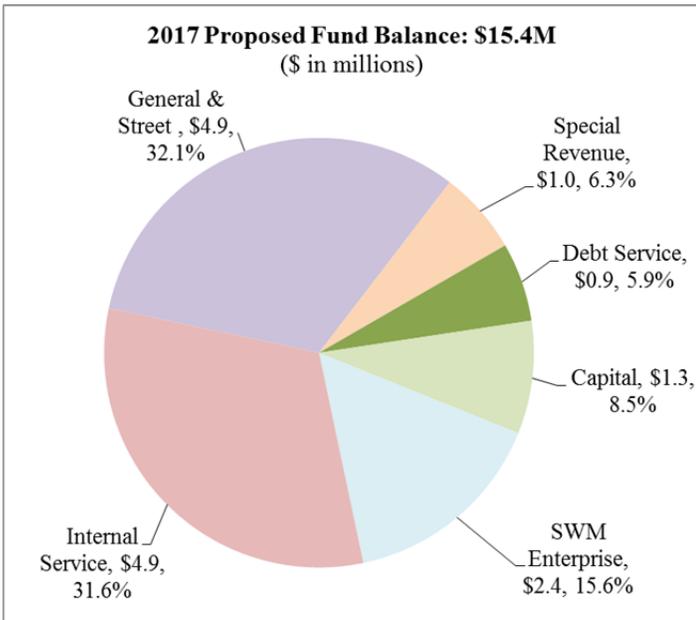
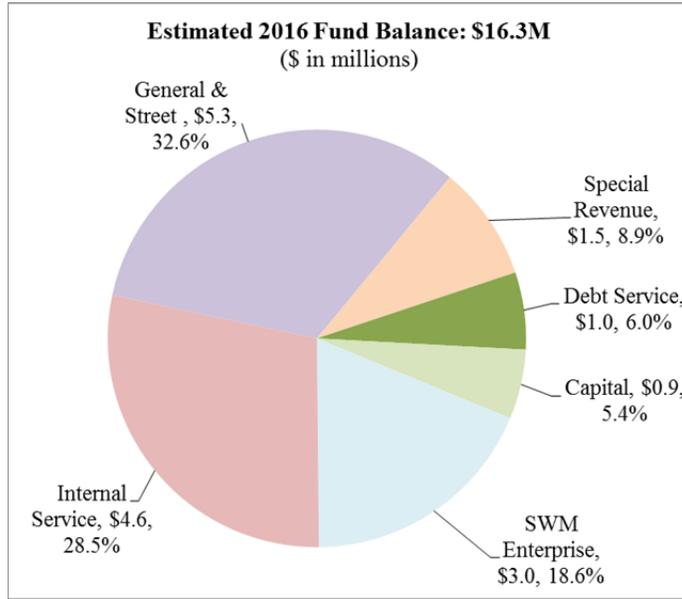


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BEGINNING BALANCE, REVENUE, EXPENDITURE & ENDING FUND BALANCE

Fund	2017				2018			
	Beginning Fund Balance	Revenue	Expenditure	Ending Fund Balance	Beginning Fund Balance	Revenue	Expenditure	Ending Fund Balance
General Government Funds:	\$ 7,740,617	\$ 43,631,279	\$ 44,560,592	\$ 6,811,304	\$ 6,811,304	\$ 44,179,306	\$ 44,610,358	\$ 6,380,252
001 General Fund	5,315,430	36,563,125	36,943,994	4,934,561	4,934,561	37,102,010	37,478,578	4,557,993
101 Street	-	\$2,155,612	2,155,612	-	-	\$2,023,711	2,023,711	-
102 Real Estate Excise Tax	210,249	1,300,000	1,191,000	319,249	319,249	1,300,000	1,513,465	105,784
103 Transportation Benefit District	-	689,000	685,000	4,000	4,000	689,000	685,000	8,000
104 Hotel/Motel Lodging Tax	969,290	600,000	1,100,000	469,290	469,290	600,000	650,000	419,290
105 Property Abatement & Rental Housing Safety Program	-	125,000	125,000	-	-	205,319	125,000	80,319
106 Public Art	11,074	10,000	2,000	19,074	19,074	10,000	2,000	27,074
180 Narcotics Seizure	532	75,000	75,000	532	532	75,000	75,000	532
181 Felony Seizure	-	-	-	-	-	-	-	-
182 Federal Seizure	180,000	75,000	104,900	150,100	150,100	75,000	104,900	120,200
190 CDBG	-	445,000	445,000	-	-	423,000	423,000	-
191 Neighborhood Stabilization Prog	676	-	-	676	676	94,716	95,392	-
192 OEA Grant/SSMCP	79,867	226,805	306,672	-	-	226,805	226,805	-
195 Public Safety Grants	-	-	-	-	-	-	-	-
201 GO Bond Debt Service	-	477,570	477,570	-	-	478,135	478,135	-
202 LID Debt Service	7,319	204,438	204,438	7,319	7,319	191,881	191,881	7,319
204 Sewer Project Debt	841,679	684,729	744,406	782,002	782,002	684,729	537,491	929,240
251 LID Guaranty	124,501	-	-	124,501	124,501	-	-	124,501
Capital Project Funds:	\$ 875,606	\$ 10,334,836	\$ 9,903,000	\$ 1,307,442	\$ 1,307,442	\$ 22,313,901	\$ 21,938,600	\$ 1,682,743
301 Parks	-	1,500,000	1,500,000	-	-	1,860,000	1,860,000	-
302 Transportation	271,951	8,228,836	8,113,000	387,787	387,787	20,022,901	19,958,600	452,088
311 Sewer Project	39,173	290,000	290,000	39,173	39,173	85,000	85,000	39,173
312 Sanitary Sewer Connection	564,482	316,000	-	880,482	880,482	346,000	35,000	1,191,482
Enterprise Fund:	\$ 3,032,184	\$ 2,760,000	\$ 3,395,589	\$ 2,396,596	\$ 2,396,596	\$ 2,758,000	\$ 4,399,538	\$ 755,058
401 Surface Water Management	3,032,184	2,760,000	3,395,589	2,396,596	2,396,596	2,758,000	4,399,538	755,058
Internal Service Funds:	\$ 4,637,695	\$ 5,779,139	\$ 5,551,800	\$ 4,865,034	\$ 4,865,034	\$ 5,344,456	\$ 4,673,630	\$ 5,535,860
501 Fleet & Equipment	4,380,428	1,727,109	1,513,270	4,594,267	4,594,267	1,689,046	1,065,720	5,217,593
502 Property Management	234,767	690,060	699,060	225,767	225,767	691,390	666,390	250,767
503 Information Technology	22,500	2,110,998	2,088,498	45,000	45,000	1,713,048	1,690,548	67,500
504 Risk Management	-	1,250,972	1,250,972	-	-	1,250,972	1,250,972	-
Grand Total - All Funds	\$ 16,286,102	\$ 62,505,254	\$ 63,410,981	\$ 15,380,376	\$ 15,380,376	\$ 74,595,663	\$ 75,622,126	\$ 14,353,913
			Total Budget	\$ 78,791,357			Total Budget	\$ 89,976,039

ENDING FUND BALANCE



ENDING FUND BALANCE

Fund Balance	2014	2015	2016		2017	2018	17 Proposed - 16 Adj		
	Actual	Actual	Adopted	Adjusted	Year-end	Proposed	Proposed	\$ Chg	% Chg
Total General/Street O&M Funds	\$ 4,532,693	\$ 5,848,860	\$ 4,337,797	\$ 5,751,840	\$ 5,315,430	\$ 4,934,561	\$ 4,557,993	\$ (817,279)	-14.2%
2% Contingency Reserves	719,372	732,964	722,972	740,928	735,870	747,287	759,665	6,359	0.9%
5% General Fund Reserves	1,798,431	1,832,409	1,807,413	1,852,319	1,839,676	1,868,218	1,899,163	15,899	0.9%
5% Strategic Reserves	1,798,431	1,832,409	1,807,413	1,852,319	1,839,676	1,868,218	1,899,163	15,899	0.9%
Unreserved/(Shortfall)	216,459	1,451,078	-	1,306,275	900,208	450,839	3	(855,436)	-65.5%
Total Designated/Reserved	\$ 16,527,267	\$ 17,233,436	\$ 12,505,291	\$ 11,512,341	\$ 10,970,672	\$ 10,445,815	\$ 9,795,920	\$ (1,066,526)	-9.3%
<i>Reserved for Operations:</i>									
102 Real Estate Excise Tax	1,118,529	476,554	-	34,249	210,249	319,249	105,784	285,000	832.1%
103 Transportation Benefit District	-	-	-	-	-	4,000	8,000	4,000	n/a
104 Hotel/Motel Lodging Tax	1,028,557	1,273,140	937,524	969,290	969,290	469,290	419,290	(500,000)	-51.6%
105 Property Abatement & Rental Housing Safety Program	261,771	149,331	-	-	-	-	80,319	-	n/a
106 Public Art	25,388	34,074	-	10,388	11,074	19,074	27,074	8,686	83.6%
180 Narcotics Seizure	483,272	481,585	413,401	-	532	532	532	532	n/a
181 Felony Seizure	5,044	-	11,958	-	-	-	-	-	n/a
182 Federal Seizure	71,787	206,847	20,240	-	180,000	150,100	120,200	150,100	n/a
190 Community Dev Block Grant	22,381	67,267	1,212	-	-	-	-	-	n/a
191 Neighborhood Stabilization Prog	171,277	152,875	171,345	-	676	676	-	676	n/a
192 OEA/SSMCP	84,719	47,503	5,393	50,153	79,867	-	-	(50,153)	-100.0%
195 Public Safety Grant	216	-	-	-	-	-	-	-	n/a
401 Surface Water Management	6,868,242	5,801,449	2,413,995	3,322,557	3,032,184	2,396,596	755,058	(925,961)	-27.9%
<i>Debt Service:</i>									
201 GO Bond Debt Service	-	-	-	-	-	-	-	-	n/a
202 LID Debt Service	1,051	484,396	149	7,319	7,319	7,319	7,319	-	0.0%
204 Sewer Project Debt Service	650,854	616,934	642,061	719,077	841,679	782,002	929,240	62,925	8.8%
251 LID Guaranty	391,798	394,501	121,858	124,501	124,501	124,501	124,501	-	0.0%
<i>Capital Projects:</i>									
301 Parks Capital	10,277	87,106	276	23,557	-	-	-	(23,557)	-100.0%
302 Transportation Capital	-	1,604,528	1,112,537	283,515	271,951	387,787	452,088	104,272	36.8%
311 Sewer Capital Project	106,070	248,733	76,208	39,173	39,173	39,173	39,173	-	0.0%
312 Sanitary Sewer Connection CIP	683,903	913,482	1,161,834	1,180,482	564,482	880,482	1,191,482	(300,000)	-25.4%
<i>Replacement Reserves:</i>									
501 Fleet & Equipment	4,095,975	3,684,937	5,238,879	4,488,313	4,380,428	4,594,267	5,217,593	105,954	2.4%
502 Property Management	446,156	447,246	176,421	234,767	234,767	225,767	250,767	(9,000)	-3.8%
503 Information Technology	-	60,948	-	25,000	22,500	45,000	67,500	20,000	80.0%
504 Risk Management	-	-	-	-	-	-	-	-	n/a
Total Ending Fund Balance	\$ 21,059,967	\$ 23,082,289	\$ 16,843,088	\$ 17,264,181	\$ 16,286,100	\$ 15,380,376	\$ 14,353,913	\$ (1,883,805)	-10.9%

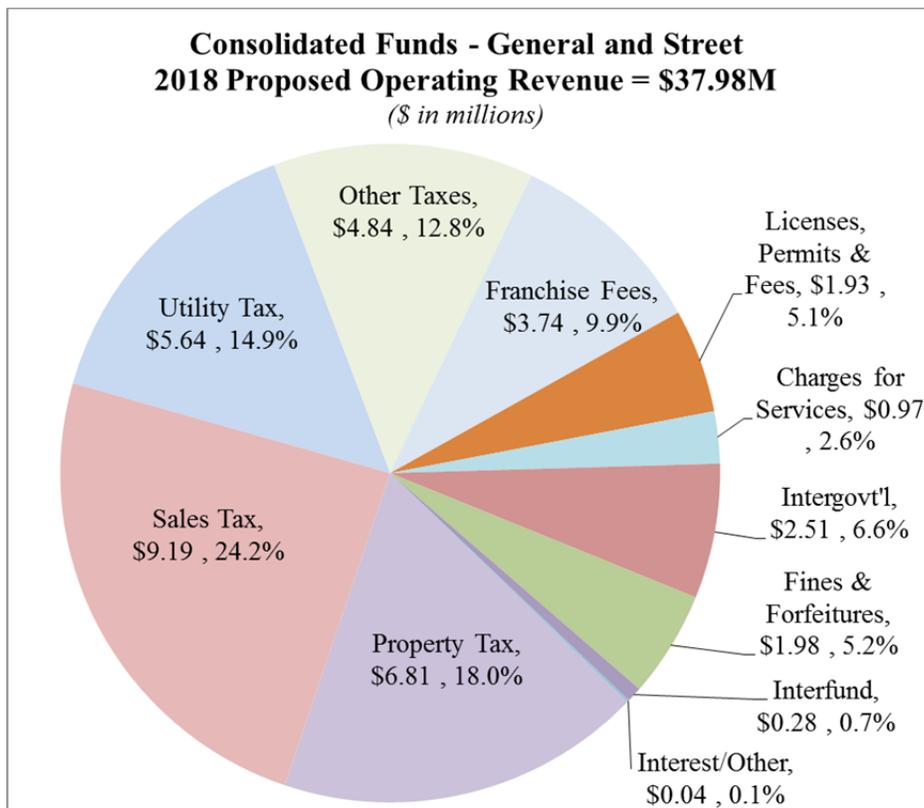
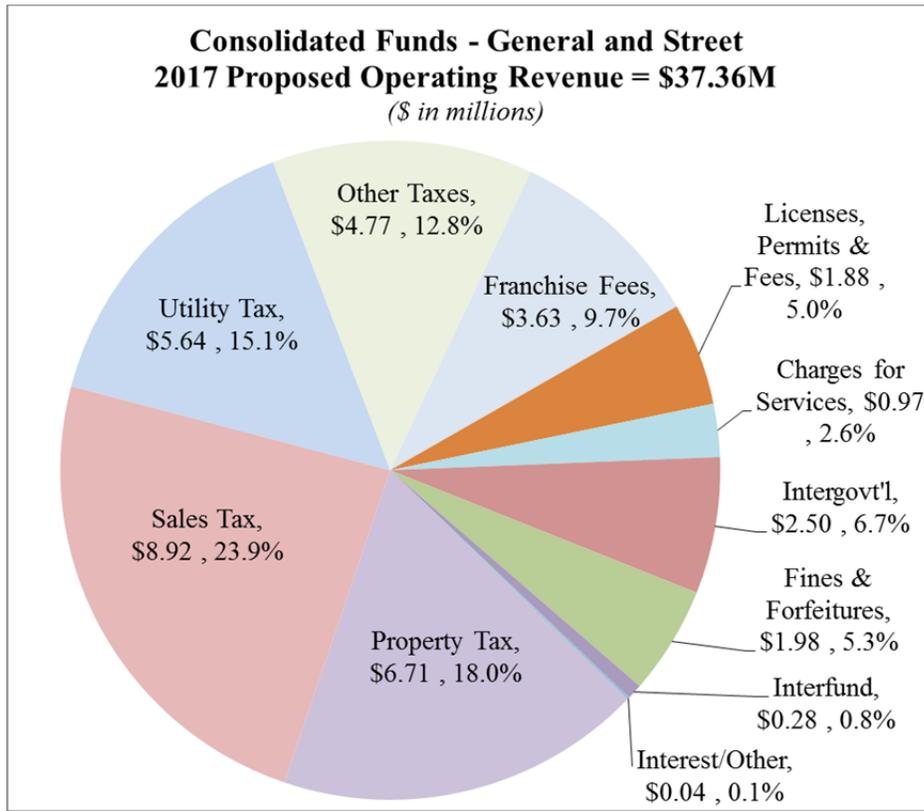
CITY-WIDE POSITION INVENTORY

	2014	2015	2016	2017 Proposed	2018 Proposed
City Manager	3.00	3.00	3.00	3.00	3.00
Administrative Services	20.85	16.00	16.00	16.00	16.00
Finance	11.00	8.00	8.00	8.00	8.00
Information Technology	4.85	4.00	4.00	4.00	4.00
Human Resources	5.00	4.00	4.00	4.00	4.00
Community & Economic Development	19.00	16.00	16.00	17.50	17.50
Planning	8.00	-	-	-	-
Current Planning	-	4.00	4.00	4.50	4.50
Long Range Planning	-	1.00	1.00	1.00	1.00
Building	6.00	6.00	6.00	7.00	7.00
Economic Development	3.00	1.00	1.00	1.00	1.00
Community Services	2.00	2.00	2.00	2.00	2.00
OEA/SSMCP	-	2.00	2.00	2.00	2.00
Parks, Recreation & Community Services	22.70	18.25	18.25	24.25	24.25
Administration	1.50	1.50	1.50	1.00	1.00
Human Services	0.50	0.50	0.50	0.50	0.50
Recreation	2.50	2.50	2.50	3.00	3.00
Senior Services	1.75	1.50	1.50	1.50	1.50
Park Facilities	2.75	2.75	2.75	2.75	2.75
Fort Steilacoom	4.50	4.00	4.00	4.50	4.50
Street Landscape	1.00	1.00	1.00	1.25	1.25
Street O&M	5.10	3.00	3.00	5.50	5.50
SWM O&M	-	-	-	2.50	2.50
Property Management	3.10	1.50	1.50	1.75	1.75
Public Works	27.90	26.00	24.00	20.50	19.50
Street Engineering Serices	7.37	6.57	6.57	2.40	2.40
SWM Engineering Services	12.62	11.32	11.32	8.00	7.00
Transportation Capital	7.91	8.11	6.11	10.10	10.10
Legal	11.98	12.50	12.50	11.00	11.00
Civil	4.75	6.50	6.50	6.50	6.50
Criminal	4.73	3.50	3.50	2.50	2.50
City Clerk	2.50	2.50	2.50	2.00	2.00
Municipal Court	16.00	12.50	12.50	11.00	11.00
Police	121.00	116.00	116.00	116.00	116.00
Commissioned	101.00	100.00	100.00	100.00	100.00
Limited Commission	7.00	6.00	6.00	6.00	6.00
Non-Commissioned	13.00	10.00	10.00	10.00	10.00
Total	242.43	220.25	218.25	219.25	218.25



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GENERAL AND STREET O&M CONSOLIDATED SUMMARY – SOURCES

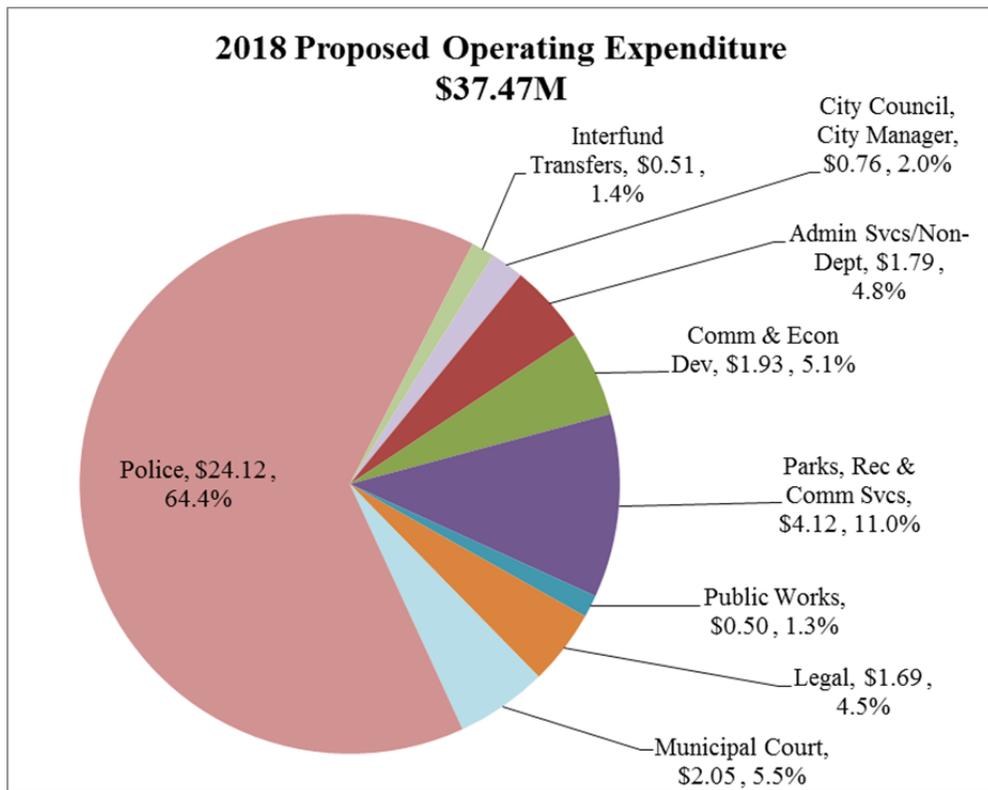
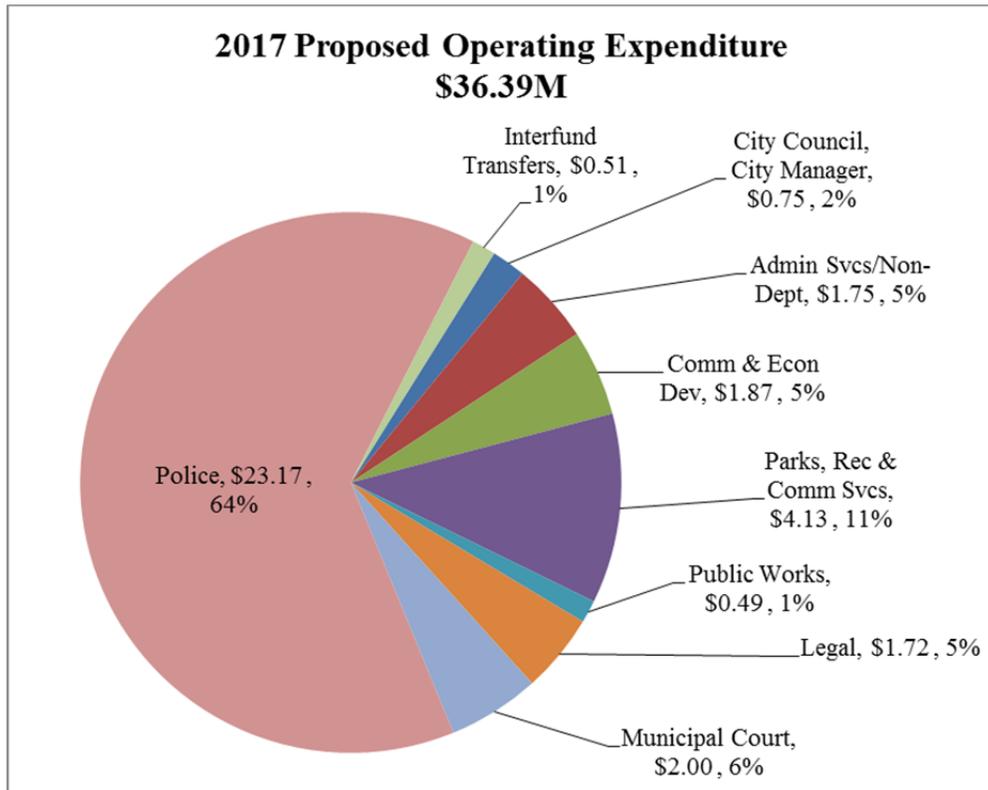


GENERAL AND STREET O&M CONSOLIDATED SUMMARY – SOURCES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
OPERATING REVENUE:									
Property Tax	\$ 6,468,617	\$ 6,563,936	\$ 6,562,000	\$ 6,639,000	\$ 6,644,634	\$ 6,711,734	\$ 6,812,400	\$ 72,734	1.1%
Sales Tax	8,272,877	8,707,904	8,426,000	8,601,900	8,750,000	8,925,000	9,192,800	323,100	3.8%
Utility Tax	5,747,855	5,703,609	6,076,000	5,644,000	5,644,000	5,644,000	5,644,000	-	0.0%
Other Taxes	4,567,419	4,926,892	4,532,000	4,648,900	4,711,000	4,772,300	4,849,400	123,400	2.7%
Franchise Fees	3,382,845	3,520,594	3,254,000	3,510,300	3,529,000	3,634,900	3,743,900	124,600	3.5%
License & Permits	447,376	452,242	454,800	510,900	439,500	481,500	481,500	(29,400)	-5.8%
Development Permits/Fees	1,182,849	1,060,829	1,011,270	1,509,300	1,287,370	1,401,214	1,451,391	(108,086)	-7.2%
State Shared Revenues	1,999,468	1,970,508	1,912,700	2,038,600	2,070,919	2,082,936	2,083,000	44,336	2.2%
Charges for Services	1,003,355	944,539	958,500	989,500	974,000	977,500	979,500	(12,000)	-1.2%
Intergovernmental	353,747	413,554	408,372	401,025	406,025	417,700	429,800	16,675	4.2%
Fines & Forfeitures	2,089,104	1,981,247	2,194,100	2,194,100	1,982,219	1,982,219	1,982,219	(211,881)	-9.7%
Misc/Interest/Other	140,051	117,636	74,150	74,150	70,150	48,650	48,650	(25,500)	-34.4%
Interfund	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
Total Operating Revenue	\$35,940,263	\$36,648,189	\$36,148,592	\$37,046,375	\$36,793,517	\$37,364,353	\$37,983,260	\$ 317,978	0.9%
OTHER SOURCES:									
Grants/Contributions	318,246	354,434	156,500	259,368	297,118	72,250	72,250	(187,118)	-72.1%
Interfund	2,015,015	40,802	270,000	270,000	270,000	96,050	16,000	(173,950)	-64.4%
Total Other Sources	\$ 2,333,261	\$ 395,236	\$ 426,500	\$ 529,368	\$ 567,118	\$ 168,300	\$ 88,250	\$ (361,068)	-68.2%
Total Sources	\$38,273,524	\$37,043,425	\$36,575,092	\$37,575,743	\$37,360,635	\$37,532,653	\$38,071,510	\$ (43,090)	-0.1%

Note: Street transfer in from the General Fund is excluded from this summary.

CONSOLIDATED SUMMARY – GENERAL & STREET - USES

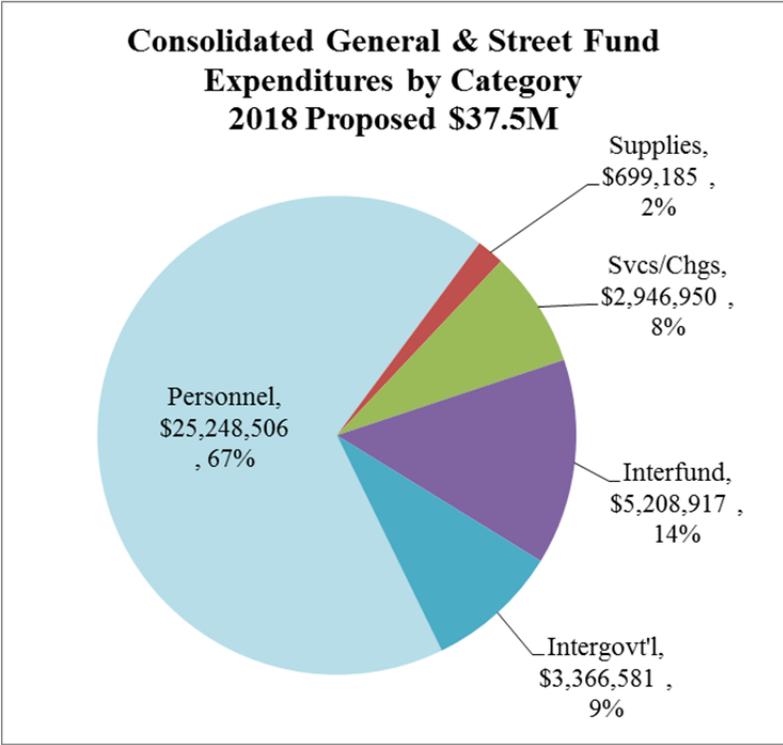
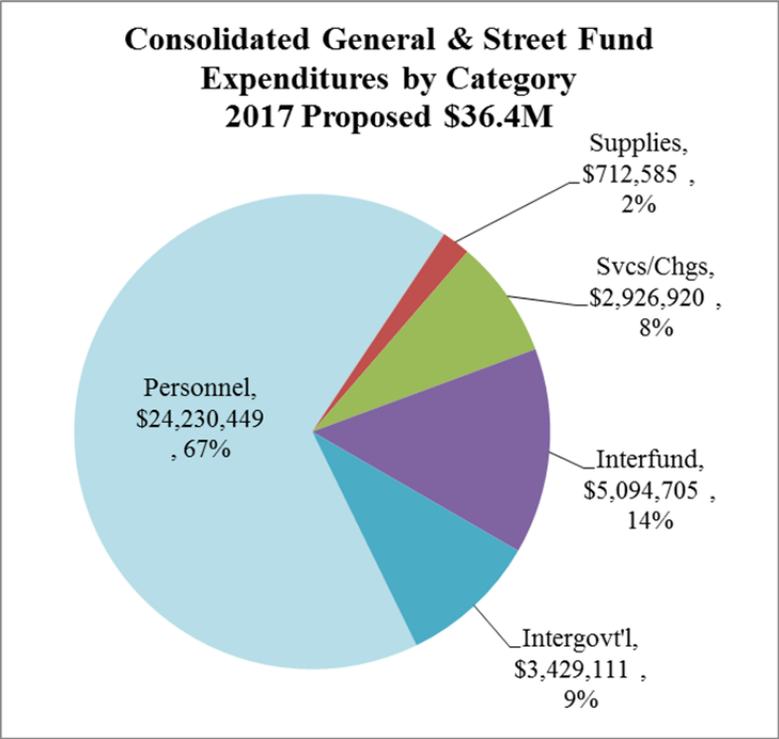


CONSOLIDATED SUMMARY – GENERAL & STREET - USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
OPERATING EXPENDITURE:									
City Council	\$ 94,441	\$ 103,021	\$ 90,090	\$ 136,290	\$ 136,290	\$ 134,910	\$ 134,920	\$ (1,380)	-1.0%
City Manager	528,918	601,322	552,260	592,066	590,832	611,558	620,129	19,492	3.3%
Administrative Services	3,441,279	1,490,468	1,465,450	1,628,158	1,623,004	1,616,401	1,655,784	(11,757)	-0.7%
Non-Departmental	195,983	132,402	2,249,930	131,290	131,290	131,720	131,720	430	0.3%
Community & Econ Dev	1,786,180	1,876,796	1,952,360	2,160,784	1,935,268	1,871,780	1,926,371	(289,004)	-13.4%
Parks, Rec & Comm Svcs	3,985,253	4,188,907	4,069,899	4,310,395	4,341,493	4,134,739	4,122,831	(175,656)	-4.1%
Property Management	825,724	-	-	-	-	-	-	-	n/a
Public Works	208,410	445,961	372,001	508,199	508,993	492,156	500,716	(16,043)	-3.2%
Legal	1,272,057	1,634,745	1,631,360	1,752,249	1,690,990	1,718,200	1,688,739	(34,049)	-1.9%
Municipal Court	1,893,926	1,790,330	1,807,930	2,046,213	2,128,783	1,996,463	2,053,330	(49,750)	-2.4%
Police	19,883,014	21,595,504	21,341,706	22,546,826	22,925,545	23,173,274	24,122,464	626,448	2.8%
Interfund Transfers	1,243,058	375,162	325,160	479,810	502,594	512,570	513,135	32,760	6.8%
Total Operating Expenditure	\$35,358,243	\$34,234,618	\$35,858,146	\$36,292,280	\$36,515,082	\$36,393,770	\$37,470,139	\$ 101,490	0.3%
OTHER USES:									
City Council	5,264	-	-	-	-	-	-	-	n/a
City Manager	18,000	31,573	-	11,933	11,933	29,483	4,044	17,550	147.1%
Administrative Services	465,692	3,992	-	9,785	9,785	46,276	17,594	36,491	372.9%
Community & Economic Dev	321,515	59,524	-	466,165	466,165	52,026	22,175	(414,139)	-88.8%
Parks, Rec & Comm Services	37,110	1,294	-	72,582	72,582	49,998	21,311	(22,584)	-31.1%
Legal	21,209	309,575	10,000	47,453	47,453	44,381	18,917	(3,072)	-6.5%
Municipal Court	51,459	51,350	-	18,056	18,056	41,024	17,485	22,968	127.2%
Police	52,863	113,235	-	108,539	108,539	457,640	194,380	349,101	321.6%
Public Works	12,280	35,867	15,000	47,481	47,481	158,923	42,033	111,442	234.7%
Transfers Out	97,848	886,229	550,000	613,020	613,020	798,923	682,033	185,903	30.3%
Total Other Uses	\$ 1,083,240	\$ 1,492,639	\$ 575,000	\$ 1,395,014	\$ 1,395,014	\$ 1,678,674	\$ 1,019,972	\$ 283,660	20.3%
Total Uses	\$36,441,483	\$35,727,257	\$36,433,146	\$37,687,294	\$37,910,096	\$38,072,444	\$38,490,111	\$ 385,150	1.0%

Note: General Fund transfer to the Street Fund is excluded from this summary.

CONSOLIDATED SUMMARY – GENERAL & STREET - BY OBJECT



CONSOLIDATED SUMMARY – GENERAL & STREET - BY OBJECT

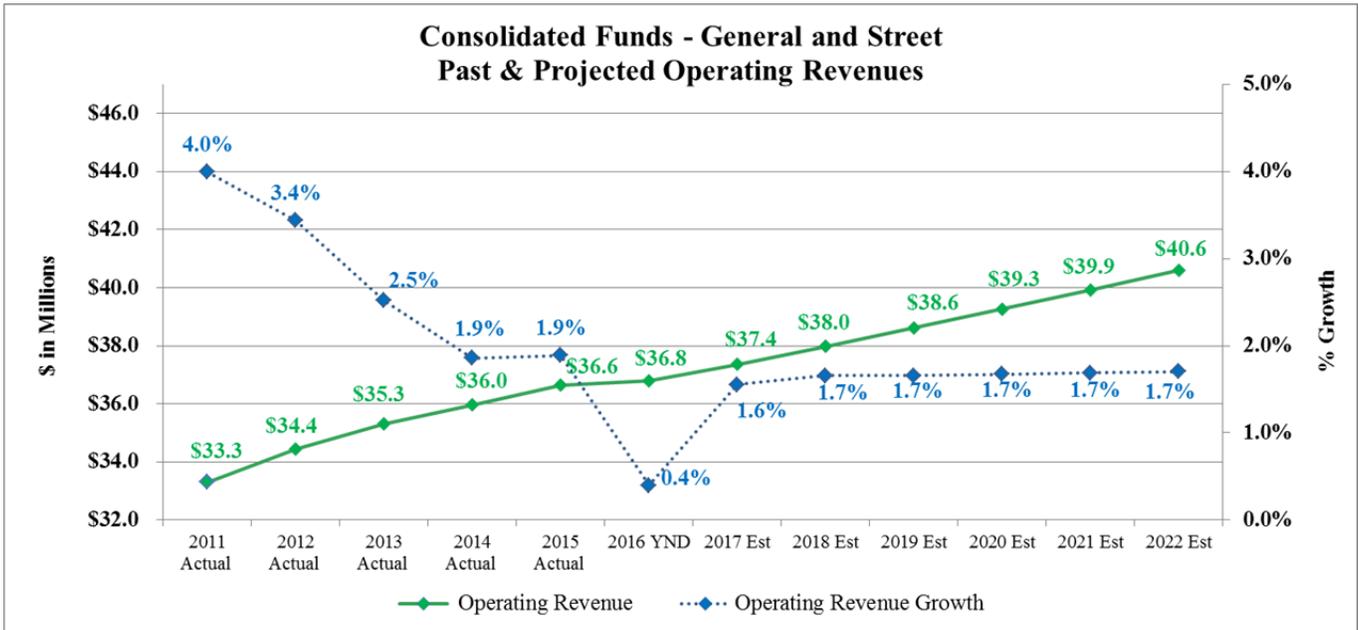
Code	Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
				Adopted	Adjusted	Year-end			\$ Chg	% Chg
<i>Expenditure Summary:</i>										
11.xxx	Salaries & Wages	\$16,259,183	\$15,151,167	\$15,905,246	\$16,002,767	\$16,582,467	\$16,262,905	\$16,955,521	\$ 260,138	1.6%
11.002/4	Overtime	999,937	957,807	728,440	719,412	719,412	722,420	722,420	3,008	0.4%
11.008	Extra Duty Pay	326,628	328,481	400,000	400,000	400,000	400,000	400,000	-	0.0%
11.011	Temporary Help	146,686	198,192	216,650	216,650	216,650	258,520	258,520	41,870	19.3%
21.xxx	Benefits	6,653,964	6,224,222	6,752,850	6,801,903	6,730,403	6,586,604	6,912,045	(215,299)	-3.2%
31.xxx	Other Operating Supplies	413,455	355,925	386,230	425,805	425,805	401,185	401,185	(24,620)	-5.8%
31.002	Printer & Copier Supplies	28,931	-	-	-	-	-	-	-	n/a
31.003/00	Forms & Publications	7,449	8,511	15,300	15,300	15,300	14,900	14,900	(400)	-2.6%
31.005	Meeting Food & Beverage	8,598	9,460	7,690	7,690	7,690	8,040	8,040	350	4.6%
31.008	Clothing/Uniform	64,980	65,177	70,660	64,630	64,630	55,580	55,300	(9,050)	-14.0%
31.030	Maintenance Supplies	109,605	30,581	77,500	77,500	77,500	90,000	90,000	12,500	16.1%
32.xxc	Fuel	441,690	123	-	-	-	-	-	-	n/a
35.xxx	Small Tools/Minor Equip	90,638	83,521	135,810	132,660	132,660	142,880	129,760	10,220	7.7%
41.xxx	Professional Service	2,111,027	1,883,148	1,958,000	1,997,514	2,091,314	2,144,885	2,164,885	147,371	7.4%
42.xxx	Communication	199,254	56,969	57,020	57,020	57,020	57,020	57,020	-	0.0%
43/49.003	Travel & Training	136,802	118,683	150,550	162,505	162,505	201,880	201,570	39,375	24.2%
44.xxx	Advertising	25,176	17,698	17,700	17,700	17,700	27,450	27,450	9,750	55.1%
45.xxx	Operating Rental/Lease	76,200	10,756	6,100	11,100	11,100	5,000	5,000	(6,100)	-55.0%
46.xxx	WCLA Risk Assessment	925,475	-	5,000	-	-	-	-	-	n/a
47.xxx	Utilities	842,140	636,285	540,580	446,836	446,836	285,810	285,810	(161,026)	-36.0%
48.xxx	Repairs & Maintenance	556,960	25,230	82,300	31,300	31,300	36,200	36,200	4,900	15.7%
49.001	Membership Dues	129,100	76,168	82,410	82,410	82,410	82,235	82,575	(175)	-0.2%
49.xxx	Other Charges & Services	76,224	82,191	111,930	111,830	111,830	86,440	86,440	(25,390)	-22.7%
597	Interfund Transfers	322,758	375,162	325,160	479,810	502,594	512,570	513,135	32,760	6.8%
5x.xxx	Intergovernmental	3,484,984	3,370,280	3,349,170	3,321,736	3,321,736	3,429,111	3,366,581	107,375	3.2%
9x.xxx	IS Charges - M&O	-	3,308,407	3,445,450	3,656,857	3,349,361	3,637,397	3,694,667	(19,460)	-0.5%
9x.xxx	IS Charges - Reserves	920,400	860,474	1,030,400	1,051,345	956,859	944,738	1,001,115	(106,607)	-10.1%
Total Operating Expenditure		\$35,358,243	\$34,234,618	\$35,858,146	\$36,292,280	\$36,515,082	\$36,393,770	\$37,470,139	\$ 101,490	0.3%
<i>Capital & One-time Funding:</i>										
	City Council	5,264	-	-	-	-	-	-	-	n/a
	City Manager	18,000	31,573	-	11,933	11,933	29,483	4,044	17,550	147.1%
	Administrative Services	465,692	3,992	-	9,785	9,785	46,276	17,594	36,491	372.9%
	Community & Econ Dev	321,515	59,524	-	466,165	466,165	52,026	22,175	(414,139)	-88.8%
	Parks, Rec & Comm Svcs	37,110	32,102	15,000	120,063	120,063	156,280	40,907	36,217	30.2%
	Legal	21,209	309,575	10,000	47,453	47,453	44,381	18,917	(3,072)	-6.5%
	Municipal Court	51,459	51,350	-	18,056	18,056	41,024	17,485	22,968	127.2%
	Police	52,863	113,235	-	108,539	108,539	457,640	194,380	349,101	321.6%
	Transfers Out	97,848	886,229	550,000	613,020	613,020	798,923	682,033	185,903	30.3%
	Public Works	12,280	5,060	-	-	-	52,641	22,437	52,641	n/a
Total Other Uses		\$ 1,083,240	\$ 1,492,639	\$ 575,000	\$ 1,395,014	\$ 1,395,014	\$ 1,678,674	\$ 1,019,972	\$ 283,660	20.3%
Total Uses		\$36,441,483	\$35,727,257	\$36,433,146	\$37,687,294	\$37,910,096	\$38,072,444	\$38,490,111	\$ 385,150	1.0%

Note: General Fund transfer to the Street Fund is excluded from this summary.

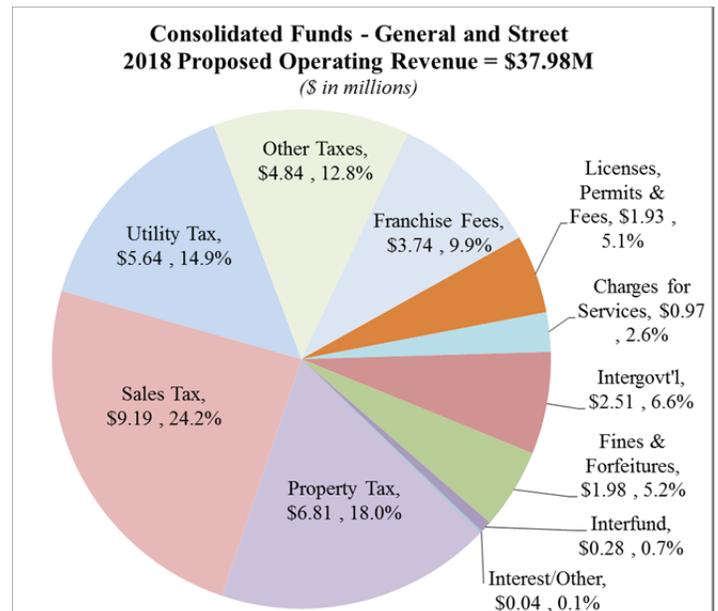
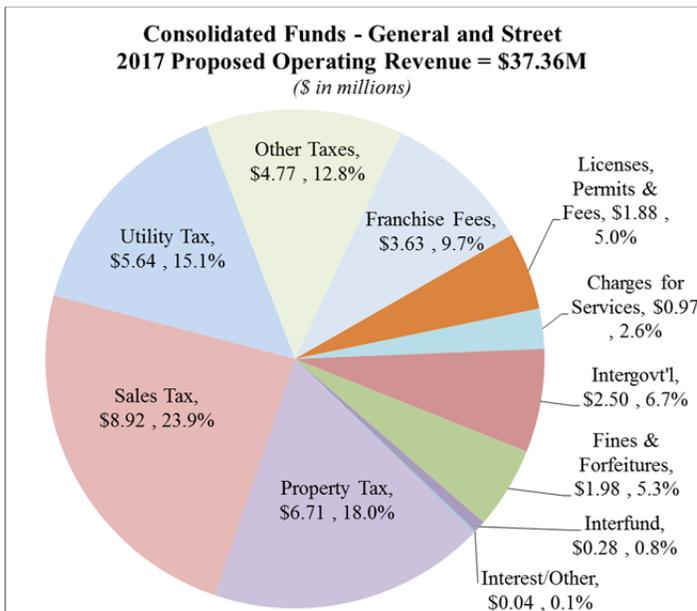
REVENUES

Consolidated Funds - General and Street

Operating revenues for the consolidated General and Street Fund is projected to increase by 1.6% in 2017 and 1.7% thereafter. The 0.4% revenue growth estimated for 2016 year-end is due primarily to decreases in estimated gambling tax, utility tax and admissions tax compared to 2015 actuals.



Of all the funds, the General and Street Funds are the two funds accounting for general city services that are primarily supported by taxes. In total, taxes account for 70% of the operating revenue sources which includes sales tax, property tax, utility tax and other taxes such as gambling tax, admissions tax, parks sales tax, natural gas tax, and criminal justice sales tax.



Among the taxes supporting General and Street fund operations, sales tax is by far the most significant source and accounts for 24% of the General & Street Fund operating revenues. Sales tax revenue fluctuates from year to year depending on the local economic condition. With that in mind, economic development continues to be a priority of the City, particularly focusing on the community’s commercial corridors to improve the City’s tax base.

The next largest source of tax revenue is property tax followed by utility tax, which accounts for 18% and 15%, respectively, of the General and Street funds operating revenues.

Sales & Use Tax (RCW 82.14)

The City of Lakewood has a local sales and use tax rate of up to 1% to fund general government programs. Of this total 15% is provided to Pierce County per state law. Currently 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. Revenues are accounted for in the General Fund.

Agency	Rate
State of Washington	6.50%
City of Lakewood	1.00%
Criminal Justice Sales Tax	0.10%
Pierce Transit	0.60%
Sound Transit	0.90%
Pierce County Juvenile Facilities	0.10%
Zoo-Park Fee	0.10%
South Sound 911	0.10%
Total Tax on Sales & Use	9.40%

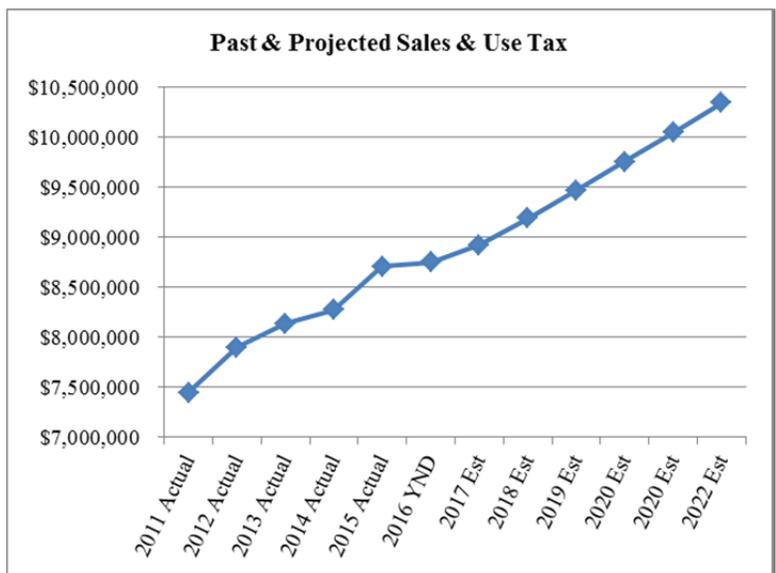
The City of Lakewood receives 1% of the 9.4% sales tax rate. Of the 1%, Lakewood receives 0.84% (Pierce County receives 15% of the 1% and the State receives 1% of the 1% leaving 84% (.84%) to the City of Lakewood.

Each sales tax dollar that is collected in the City is distributed as follows:

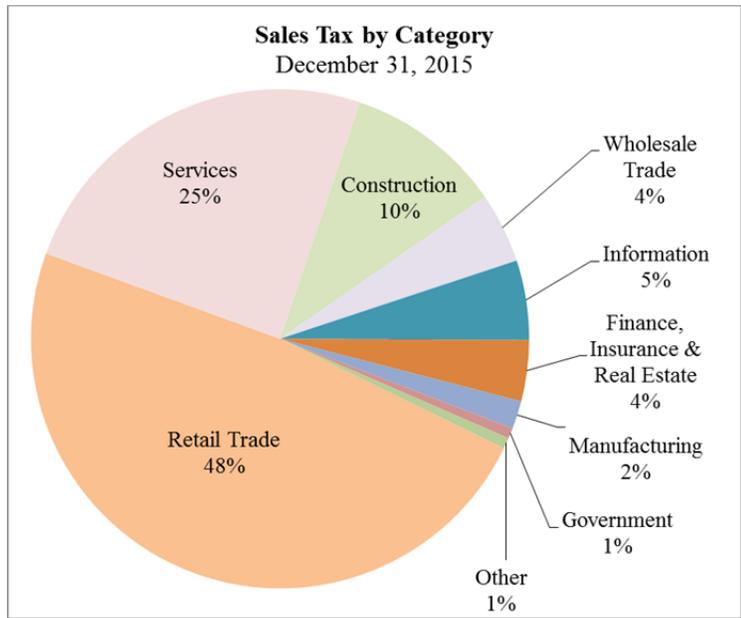
Sales tax is the largest single revenue source for the City of Lakewood representing 24% of General and Street Fund revenue. It is estimated to generate \$8.9M in 2017 (an increase of 2.0% over the 2016 year-end estimate) and \$9.2M in 2018 (an increase of 3.0% over 2017).



Year	Sales & Use Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 7,445,356	22.4%	\$ (116,983)	-1.5%
2012 Actual	\$ 7,897,357	22.9%	\$ 452,001	6.1%
2013 Actual	\$ 8,140,449	23.1%	\$ 243,092	3.1%
2014 Actual	\$ 8,272,877	23.0%	\$ 132,428	1.6%
2015 Actual	\$ 8,707,904	23.8%	\$ 435,028	5.3%
2016 YND	\$ 8,750,000	23.8%	\$ 42,096	0.5%
2017 Est	\$ 8,925,000	23.9%	\$ 175,000	2.0%
2018 Est	\$ 9,192,800	24.2%	\$ 267,800	3.0%
2019 Est	\$ 9,468,600	24.5%	\$ 275,800	3.0%
2020 Est	\$ 9,752,700	24.8%	\$ 284,100	3.0%
2020 Est	\$ 10,045,300	25.2%	\$ 292,600	3.0%
2022 Est	\$ 10,346,700	25.5%	\$ 301,400	3.0%
Average 6 Year Change (2011 - 2016)			2.5%	
Average 6 Year Change (2012 - 2017)			1.9%	
Average 6 Year Change (2013 - 2018)			1.9%	



According to a listing of businesses registered with the City of Lakewood and sorted by the North American Industry Classification System, the business economy appears to be configured as follows: retail trade 48%; services 25%; construction 10%; wholesale trade 4%; information 5%; finance, insurance and real estate 4%; manufacturing 2%; and all other 2%.



Sales Tax Revenue by Category										
(\$ in thousands)										
Category	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Retail Trade	\$ 3,480	\$ 3,803	\$ 3,660	\$ 3,473	\$ 3,586	\$ 3,719	\$ 4,016	\$ 3,938	\$ 3,925	\$ 4,209
Services	1,694	1,787	1,800	1,769	1,830	1,872	1,819	1,924	1,998	2,147
Construction	915	954	1,162	1,076	963	714	903	1,030	884	884
Wholesale Trade	361	359	435	291	382	312	317	342	466	398
Information	307	320	329	324	364	364	364	387	424	449
Finance, Insurance & Real Estate	280	314	268	233	234	230	239	277	280	344
Manufacturing	158	184	143	104	113	136	132	136	157	158
Government	101	107	82	65	57	55	66	59	71	59
Other	38	46	47	41	35	45	40	46	68	61
Total	\$ 7,334	\$ 7,874	\$ 7,926	\$ 7,376	\$ 7,564	\$ 7,447	\$ 7,896	\$ 8,139	\$ 8,273	\$ 8,707

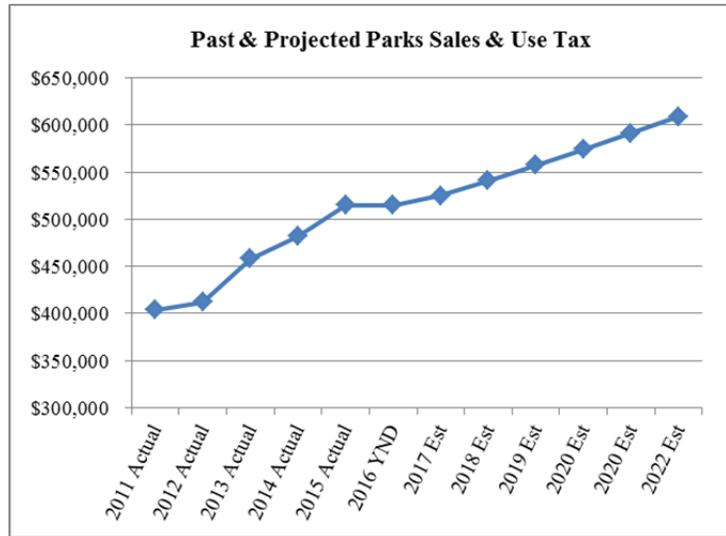
Parks Sales & Use Tax (RCW 82.14.400)

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 split 50-50 between the Parks District and the cities not contained in the District and the county.

The City receives the parks sales tax from the Pierce County on a monthly basis and funds are deposited into the General Fund for parks and recreation purposes.

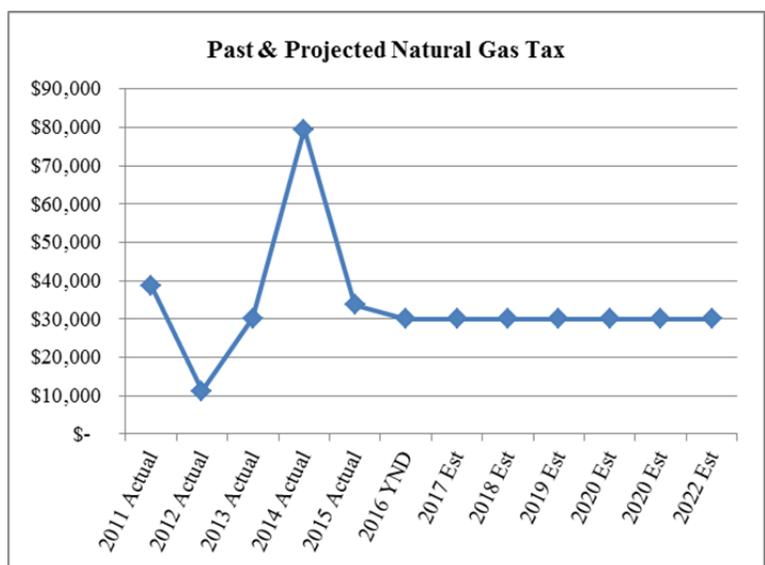
Year	Parks Sales & Use Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 403,822	1.2%	\$ (33,324)	-7.6%
2012 Actual	\$ 412,204	1.2%	\$ 8,382	2.1%
2013 Actual	\$ 458,373	1.3%	\$ 46,169	11.2%
2014 Actual	\$ 481,690	1.3%	\$ 23,317	5.1%
2015 Actual	\$ 515,202	1.4%	\$ 33,513	7.0%
2016 YND	\$ 515,000	1.4%	\$ (202)	0.0%
2017 Est	\$ 525,300	1.4%	\$ 10,300	2.0%
2018 Est	\$ 541,100	1.4%	\$ 15,800	3.0%
2019 Est	\$ 557,300	1.4%	\$ 16,200	3.0%
2020 Est	\$ 574,000	1.5%	\$ 16,700	3.0%
2020 Est	\$ 591,200	1.5%	\$ 17,200	3.0%
2022 Est	\$ 608,900	1.5%	\$ 17,700	3.0%
Average 6 Year Change (2011 - 2016)				3.6%
Average 6 Year Change (2012 - 2017)				3.6%
Average 6 Year Change (2013 - 2018)				2.5%



Natural Gas Use Tax (RCW 82.14.230)

The governing body of any city, while not required by legislative mandate to do so, may by resolution or ordinance, fix and impose on every person a use tax for the privilege of using natural gas or manufactured gas in the City as a consumer. The Department of Revenue administers and collects the natural gas use tax. The State Treasurer's Office, upon certification from the Department of Revenue, remits amounts due to local governments on a monthly basis. Funds are received into the General Fund and used for general purposes.

Year	Natural Gas Use Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 38,585	0.1%	\$ 38,585	n/a
2012 Actual	\$ 11,296	0.0%	\$ (27,289)	-70.7%
2013 Actual	\$ 30,120	0.1%	\$ 18,824	166.6%
2014 Actual	\$ 79,394	0.2%	\$ 49,274	163.6%
2015 Actual	\$ 33,661	0.1%	\$ (45,733)	-57.6%
2016 YND	\$ 30,000	0.1%	\$ (3,661)	-10.9%
2017 Est	\$ 30,000	0.1%	\$ -	0.0%
2018 Est	\$ 30,000	0.1%	\$ -	0.0%
2019 Est	\$ 30,000	0.1%	\$ -	0.0%
2020 Est	\$ 30,000	0.1%	\$ -	0.0%
2020 Est	\$ 30,000	0.1%	\$ -	0.0%
2022 Est	\$ 30,000	0.1%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)				-4.8%
Average 6 Year Change (2012 - 2017)				10.4%
Average 6 Year Change (2013 - 2018)				-0.1%



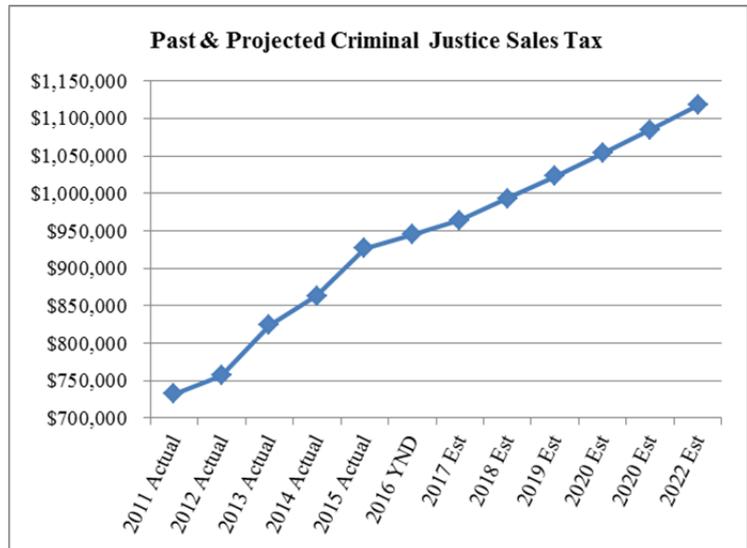
Note - The increase in 2014 is due to payments received and reported in 4th quarter 2014 for taxes related to years 2012, 2013 and 2014.

Criminal Justice Sales Tax (RCW 82.14.340)

Criminal Justice Sales Tax is a local option sales tax of 0.10 percent that is collected in addition to retail sales tax and use taxes by the Department of Revenue. Ten percent of the funds are distributed to the county in which the tax was collected. The remainder of the funds (90%) is then distributed to the county (for unincorporated areas) and cities within the county based on population as last determined by the Office of Financial Management.

Moneys received from this tax must be expended for criminal justice purposes. Criminal justice purposes are defined as activities that substantially assist the criminal justice system, which may include circumstances where ancillary benefit to the civil justice system occurs, and which includes domestic violence services such as those provided by domestic violence programs, community advocates, and legal advocates, as defined by RCW 0.123.020.

Year	Criminal Justice Sales Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 732,065	2.2%	\$ (11,770)	-1.6%
2012 Actual	\$ 756,800	2.2%	\$ 24,735	3.4%
2013 Actual	\$ 824,003	2.3%	\$ 67,203	8.9%
2014 Actual	\$ 863,463	2.4%	\$ 39,460	4.8%
2015 Actual	\$ 926,884	2.5%	\$ 63,421	7.3%
2016 YND	\$ 945,000	2.6%	\$ 18,116	2.0%
2017 Est	\$ 963,900	2.6%	\$ 18,900	2.0%
2018 Est	\$ 992,800	2.6%	\$ 28,900	3.0%
2019 Est	\$ 1,022,600	2.6%	\$ 29,800	3.0%
2020 Est	\$ 1,053,300	2.7%	\$ 30,700	3.0%
2020 Est	\$ 1,084,900	2.7%	\$ 31,600	3.0%
2022 Est	\$ 1,117,400	2.8%	\$ 32,500	3.0%
Average 6 Year Change (2011 - 2016)				3.8%
Average 6 Year Change (2012 - 2017)				3.6%
Average 6 Year Change (2013 - 2018)				2.8%



In the expenditure of funds for criminal justice purposes, cities and counties, or any combination thereof, are authorized to participate in agreements to jointly expend funds for criminal justice purposes of mutual benefit. Such criminal justice purposes of mutual benefit include, but are not limited to, the construction, improvement, and expansion of jails, court facilities, juvenile justice facilities, and services with ancillary benefits to the civil justice system.

Property Tax (RCW 84.52)

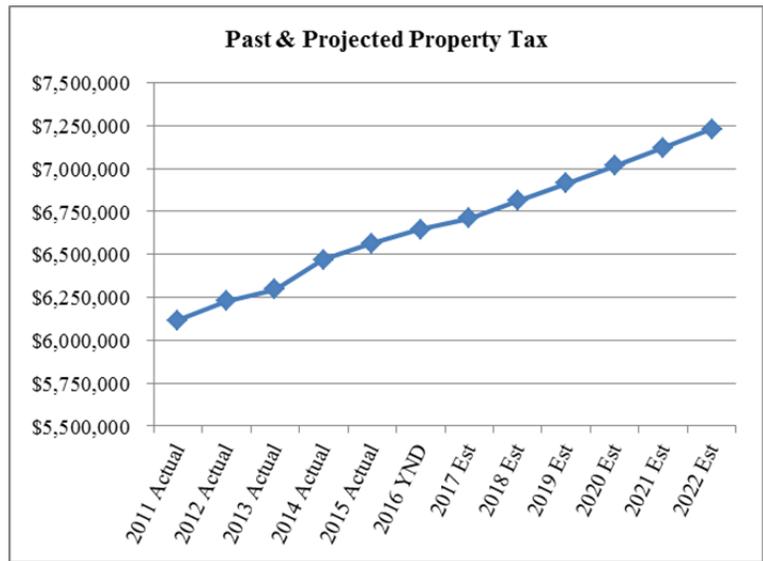
A property tax is a rate placed on each piece of property within the city and is used for general governmental purposes. The rate is expressed in “Dollars per \$1,000 of Assessed Value (AV), and is a function of the property tax levy permitted by law and adopted by the Lakewood City Council. In the City 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 all land, buildings, and residential homes, and on inventory and improvements to commercial property within the Lakewood city limits.

Each year the City Council adopts a property tax rate by ordinance, which although established by ordinance is not codified. The ordinance must be provided to the Pierce County Council by November 30th as they have the duty to establish the actual property tax rate based upon the amount of property tax collections requested by a city, unless the City Council establishes a rate. The Lakewood City Council does not set the rate; however, does limit the amount of taxes to be collected.

The following tables show the City’s past and projected property tax. New construction and other add-ons such as administrative refunds and increase from state-assessed public utilities are also added to the 1% levy limit. Another factor affecting the actual property tax collection is delinquent taxes.

Year	Property Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 6,116,332	18.4%	\$ 69,007	1.1%
2012 Actual	\$ 6,227,924	18.1%	\$ 111,592	1.8%
2013 Actual	\$ 6,295,819	17.8%	\$ 67,895	1.1%
2014 Actual	\$ 6,468,617	18.0%	\$ 172,798	2.7%
2015 Actual	\$ 6,563,936	17.9%	\$ 95,319	1.5%
2016 YND	\$ 6,644,634	18.1%	\$ 80,698	1.2%
2017 Est	\$ 6,711,734	18.0%	\$ 67,100	1.0%
2018 Est	\$ 6,812,400	17.9%	\$ 100,666	1.5%
2019 Est	\$ 6,914,600	17.9%	\$ 102,200	1.5%
2020 Est	\$ 7,018,300	17.9%	\$ 103,700	1.5%
2021 Est	\$ 7,123,600	17.8%	\$ 105,300	1.5%
2022 Est	\$ 7,230,500	17.8%	\$ 106,900	1.5%
Average 6 Year Change (2011 - 2016)				1.3%
Average 6 Year Change (2012 - 2017)				1.2%
Average 6 Year Change (2013 - 2018)				1.3%



Property tax is the second largest revenue source for Lakewood and is deposited into the General Fund for general governmental operations. The City's property tax levy amount is subject to a number of limitations in the state statute:

1. The \$1.60 Levy Cap:

The state constitution establishes the maximum regular property tax levy for all taxing districts combined at 1%, or \$10 per \$1000 market value of the property. This cap is further divided by the RCW to the various taxing districts, with the maximum regular property tax levy for most cities at \$3.375 per thousand dollars assessed valuation (AV). Cities with the Firemen's Pension Fund can levy an additional \$0.225 per thousand dollars AV, resulting in a maximum levy of \$3.60 per thousand dollars AV.

For cities belonging to a fire district and/or library district, such as Lakewood, the combined total levies for the City and special districts cannot exceed \$3.60 per thousand dollars AV. The amount the City could levy is reduced by what the library district and the fire district are levying. The library and fire districts each have a maximum allowed rate of \$0.50 and \$1.50 respectively. If both levy the maximum amount, the City can only levy up to \$1.60. If one or both of the special districts are not levying the maximum amount, the City's portion could exceed \$1.60, but must reduce its levy by the same amount if the library or fire district raises its levy in the future; so that the combined total is never above \$3.60. Currently, the Fire District and the Library District are both levying at their maximum amount; therefore the City’s maximum levy rate is \$1.60.

This levy cap can be exceeded (excess levy) with voter approval. Depending on its purpose, if the levy were to be used for operational and maintenance purposes (O & M levy), the voters' approval is only good for a year. If the additional levy is for capital purposes, the approval does not have to have a time limit; however, one is normally given based on the expected life of the bonds.

2. The 106 percent lid and other limits in property tax growth rates:

Before 1997, a taxing district could increase the property tax levy amount annually by 6% (for a total of 106% of the amount levied in the previous year), up to the applicable levy cap. This growth rate limit was established in 1973 as the legislature responded to people's concerns that property taxes were rising too fast with the real estate boom.

Initiative 747 (approved by voters in 2001) further lowered the limit to the lesser of 1% or inflation. Property tax growth resulted from new construction; changes in value of state-assessed utility property, and newly annexed property (collectively referred to as new construction”) are exempted from the lid/limit factor and may be added to the tax levy. The growth limit can be "lifted" by voters. A "lid lift" vote requires a simple majority voter approval, and the amount is added to the levy base for future years.

The General Levy property tax is the property tax levied by the City for general governmental purposes. It is determined by the following equation:

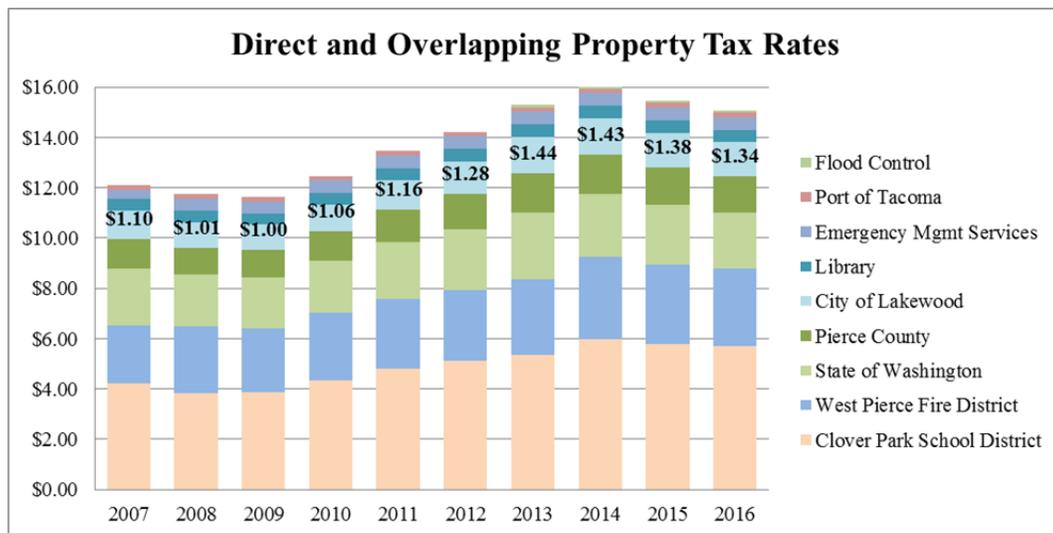
$$\text{Rate per } \$1,000 \text{ AV} = \text{Amount of Property Tax to be Collected} / \text{Assessed Value divided by } \$1,000$$

The rate per \$1,000 is a function of the total amount of taxes generated divided by the City’s total AV.

In addition to the City’s general levy, property owners in Lakewood must also pay taxes to other taxing districts.

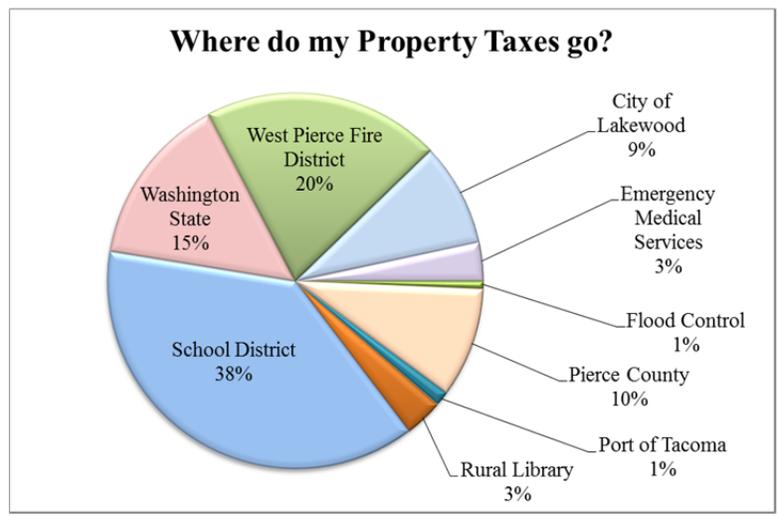
The following table provides historical and current rates by taxing districts.

Taxing District	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Clover Park School District	\$ 4.22	\$ 3.82	\$ 3.86	\$ 4.33	\$ 4.79	\$ 5.11	\$ 5.34	\$ 5.98	\$ 5.77	\$ 5.71
West Pierce Fire District	2.28	2.65	2.56	2.69	2.77	2.82	3.03	3.26	3.17	3.08
State of Washington	2.29	2.07	2.02	2.07	2.27	2.41	2.63	2.53	2.38	2.23
Pierce County	1.18	1.08	1.08	1.16	1.29	1.42	1.58	1.56	1.48	1.43
<i>City of Lakewood</i>	<i>1.10</i>	<i>1.01</i>	<i>1.00</i>	<i>1.06</i>	<i>1.16</i>	<i>1.28</i>	<i>1.44</i>	<i>1.43</i>	<i>1.38</i>	<i>1.34</i>
Library	0.48	0.44	0.44	0.47	0.50	0.50	0.50	0.50	0.50	0.50
Emergency Mgmt Services	0.36	0.50	0.49	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Port of Tacoma	0.19	0.19	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18
Flood Control	-	-	-	-	-	-	0.10	0.10	0.10	0.10
Total Levy Rate	\$ 12.10	\$ 11.76	\$ 11.63	\$ 12.46	\$ 13.46	\$ 14.22	\$ 15.30	\$ 16.04	\$ 15.47	\$ 15.08
AV (in billions)	\$ 5.147	\$ 5.748	\$ 5.948	\$ 5.693	\$ 5.316	\$ 4.884	\$ 4.420	\$ 4.495	\$ 4.495	\$ 4.943



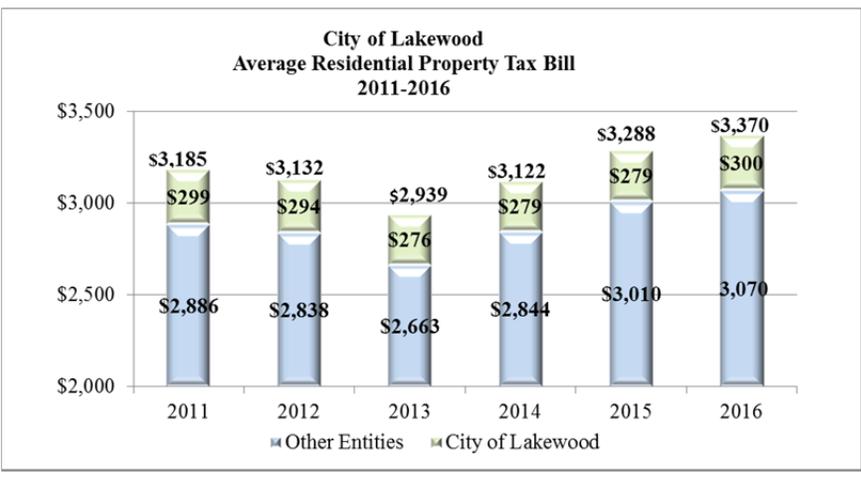
Most properties in Lakewood are taxed at \$15.08 per \$1000 AV in 2016, of which the City receives approximately 9% or \$1.34 per \$1000 AV to provide local services.

Therefore, for each \$1 property tax paid, less than 9¢ is available for City services and the remaining 91¢ goes to other taxing jurisdictions.

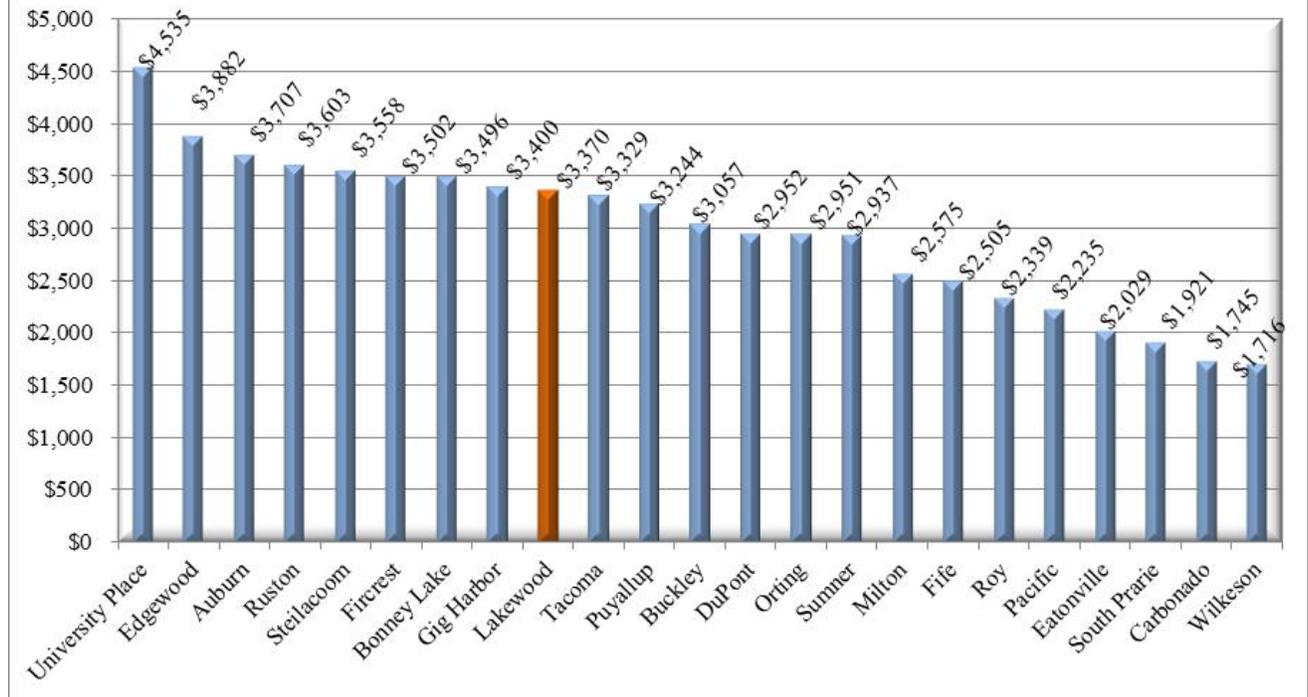


The Pierce County Assessor’s Office reports the average 2016 residential property tax bill (including schools, state, fire, library, port, city, etc.) in Lakewood totals \$3,370.

The following charts and tables provide a trend for the average residential property tax bill for the last six years and a comparison of the average residential property tax bill in Lakewood compared to other Pierce County cities.



Pierce County 2016 Average Residential Property Tax Bill
Average Assessed Value for City of Lakewood
\$223,456



Gambling Excise Tax (RCW 9.46)

Cities are authorized to assess gambling excise tax on gambling operations. A comparison of the City’s rate versus the maximum rate authorized under Washington State law is provided below.

Activity	Rate Imposed	Maximum Amount Authorized Per State Law
Punch Boards	3% of gross receipts	3% of gross receipts
Pull Tabs	5% of gross receipts	5% of gross receipts
Bingo	5% of gross receipts	5% of gross receipts
Raffles	5% of gross receipts	5% of gross receipts
Amusement Games	2% of gross receipts less amount paid as prizes	2% of gross receipts less amount paid as prizes
Card Room	11% of gross receipts	11% of gross receipts

Bona fide charitable or nonprofit organizations, as defined by RCW 9.46.02.09, conducting bingo, raffles, amusement games, or gambling within the City are exempt from payment of gambling excise taxes to the City.

RCW 9.46.113 states that cities that levy gambling taxes “shall use the revenue from such tax primarily for the purpose of enforcement of the provisions of this chapter.” In 1991, the Washington State Supreme Court handed down a decision (*American Legion Post No. 32 v. City of Walla Walla*) that clarified the definition of “primarily.” In that decision, the court said that gambling tax must “first be used” for gambling law enforcement purposes to the extent necessary for that city. The remaining funds may be used for any general government purpose. The court also recognized that enforcement does not necessarily encompass only police activity related to gambling activities. A general police presence can help prevent illegal gambling activities.

The majority of the City’s gambling tax comes from card rooms (94%) and the remainder comes primarily from punchboards and pull-tabs.

Gambling taxes are due by the 15th day of the month following the month in which the tax is accrued and are accounted for in the General Fund.

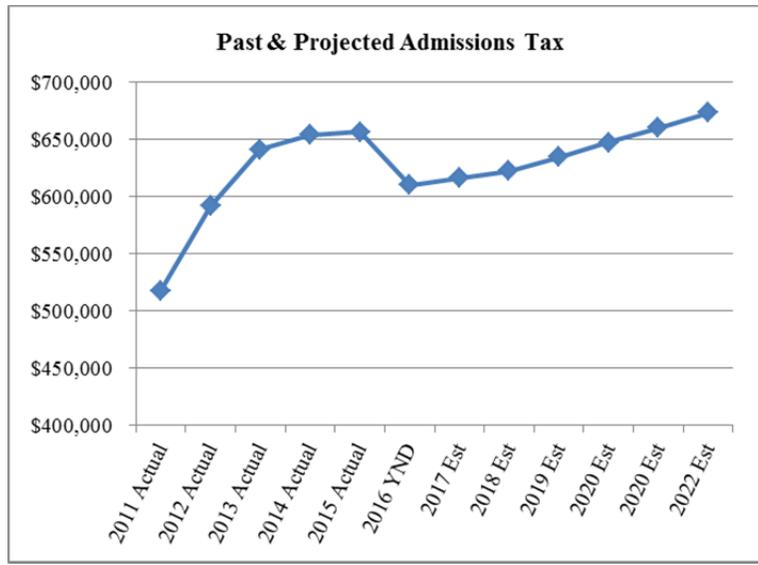
Year	Gambling Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 2,432,400	7.3%	\$ (183,060)	-7.0%
2012 Actual	\$ 2,425,133	7.0%	\$ (7,267)	-0.3%
2013 Actual	\$ 2,434,051	6.9%	\$ 8,918	0.4%
2014 Actual	\$ 2,482,403	6.9%	\$ 48,352	2.0%
2015 Actual	\$ 2,771,934	7.6%	\$ 289,531	11.7%
2016 YND	\$ 2,599,000	7.1%	\$ (172,934)	-6.2%
2017 Est	\$ 2,625,000	7.0%	\$ 26,000	1.0%
2018 Est	\$ 2,651,200	7.0%	\$ 26,200	1.0%
2019 Est	\$ 2,677,700	6.9%	\$ 26,500	1.0%
2020 Est	\$ 2,704,400	6.9%	\$ 26,700	1.0%
2020 Est	\$ 2,731,500	6.8%	\$ 27,100	1.0%
2022 Est	\$ 2,758,800	6.8%	\$ 27,300	1.0%
Average 6 Year Change (2011 - 2016)				1.1%
Average 6 Year Change (2012 - 2017)				1.3%
Average 6 Year Change (2013 - 2018)				1.4%



Admissions Tax (RCW 36.38)

An admissions tax of 5% is levied and imposed upon every person (including children without regard to age) who pays and admission charge to any place or event including play tickets, entrance fees and cover charges to clubs. The tax is due to the City of Lakewood from the person or organization collecting the admission fee by the 15th day of the month following the “reporting period” in which the activity occurred. The reporting periods are two-month blocks of time (i.e. Jan/Feb reporting period due March 15th).

Year	Admissions Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 517,350	1.6%	\$ 32,743	6.8%
2012 Actual	\$ 591,704	1.7%	\$ 74,354	14.4%
2013 Actual	\$ 641,151	1.8%	\$ 49,447	8.4%
2014 Actual	\$ 654,011	1.8%	\$ 12,860	2.0%
2015 Actual	\$ 656,410	1.8%	\$ 2,399	0.4%
2016 YND	\$ 610,000	1.7%	\$ (46,410)	-7.1%
2017 Est	\$ 616,100	1.6%	\$ 6,100	1.0%
2018 Est	\$ 622,300	1.6%	\$ 6,200	1.0%
2019 Est	\$ 634,700	1.6%	\$ 12,400	2.0%
2020 Est	\$ 647,400	1.6%	\$ 12,700	2.0%
2020 Est	\$ 660,300	1.7%	\$ 12,900	2.0%
2022 Est	\$ 673,500	1.7%	\$ 13,200	2.0%
Average 6 Year Change (2011 - 2016)				2.5%
Average 6 Year Change (2012 - 2017)				0.7%
Average 6 Year Change (2013 - 2018)				-0.5%

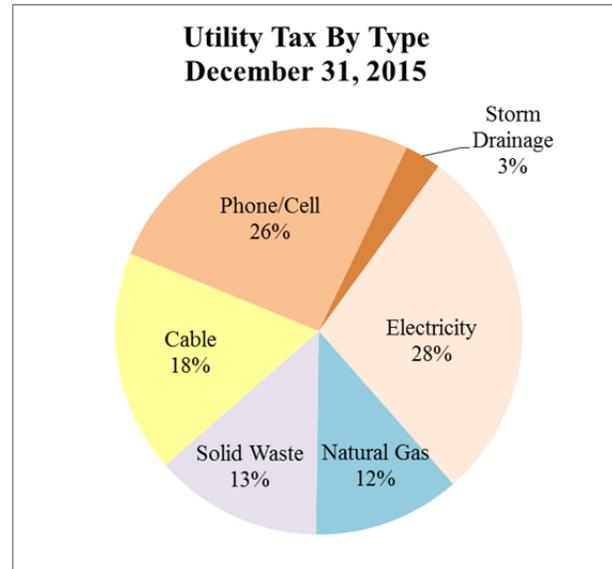


Utility Tax (RCW 35.21.870)

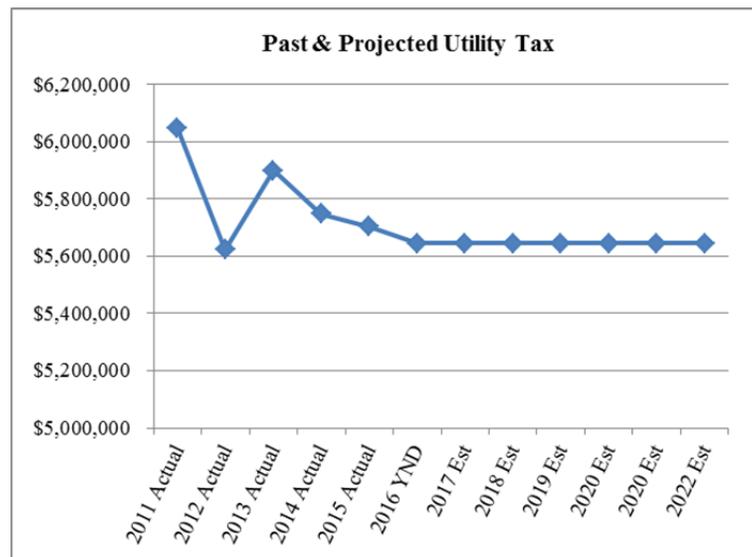
Cities and towns in Washington State are authorized to levy a business and occupation tax (RCW 35.22.280(32)) on public utility businesses based on revenues they generate within the city or town, known as a utility tax. The rate of taxes for electric, phone, and natural gas utilities are limited to 6% (RCW 35.21.870) without voter approval. No limitation on tax rates on other public utilities. Utility taxes are levied on the gross income earned by private utilities from operations within the City of Lakewood boundaries. Taxable utilities include electric, natural gas, cable, cellular, telephone, and solid waste.

The utility tax is a general purpose revenue source received into the General Fund.

Utility	Rate
Electric	5%
Natural Gas	5%
Cable	6%
Cellular	6%
Telephone	6%
Solid Waste	6%
Stormwater	6%



Year	Utility Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 6,047,025	18.2%	\$ 918,673	17.9%
2012 Actual	\$ 5,622,338	16.3%	\$ (424,687)	-7.0%
2013 Actual	\$ 5,899,854	16.7%	\$ 277,516	4.9%
2014 Actual	\$ 5,747,855	16.0%	\$ (151,999)	-2.6%
2015 Actual	\$ 5,703,609	15.6%	\$ (44,246)	-0.8%
2016 YND	\$ 5,644,000	15.3%	\$ (59,609)	-1.0%
2017 Est	\$ 5,644,000	15.1%	\$ -	0.0%
2018 Est	\$ 5,644,000	14.9%	\$ -	0.0%
2019 Est	\$ 5,644,000	14.6%	\$ -	0.0%
2020 Est	\$ 5,644,000	14.4%	\$ -	0.0%
2020 Est	\$ 5,644,000	14.1%	\$ -	0.0%
2022 Est	\$ 5,644,000	13.9%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)				-1.2%
Average 6 Year Change (2012 - 2017)				0.1%
Average 6 Year Change (2013 - 2018)				-0.8%



Utility Tax by Type									
Change Over Prior Year									
Type	2014	2015	2016 YND	2017 Est	2018 Est	2019 Est	2020 Est	2021 Est	2022 Est
Electricity	\$ 1,595,942	\$ 1,627,657	\$ 1,622,000						
\$ Change	(\$6,346)	\$31,715	(\$5,657)	\$0	\$0	\$0	\$0	\$0	\$0
% Change	0%	2%	0%	0%	0%	0%	0%	0%	0%
Natural Gas	720,699	666,412	665,000						
\$ Change	(\$41,337)	(\$54,287)	(\$1,412)	\$0	\$0	\$0	\$0	\$0	\$0
% Change	-5%	-8%	0%	0%	0%	0%	0%	0%	0%
Solid Waste	720,197	760,782	760,000						
\$ Change	(\$20,335)	\$40,585	(\$782)	\$0	\$0	\$0	\$0	\$0	\$0
% Change	-3%	6%	0%	0%	0%	0%	0%	0%	0%
Cable	944,860	1,006,459	1,005,000						
\$ Change	\$2,582	\$61,599	(\$1,459)	\$0	\$0	\$0	\$0	\$0	\$0
% Change	0%	7%	0%	0%	0%	0%	0%	0%	0%
Phone/Cell	1,602,189	1,477,998	1,425,000						
\$ Change	(\$87,327)	(\$124,191)	(\$52,998)	\$0	\$0	\$0	\$0	\$0	\$0
% Change	-5%	-8%	-4%	0%	0%	0%	0%	0%	0%
Storm Drainage	163,968	164,300	167,000						
\$ Change	\$764	\$332	\$2,700	\$0	\$0	\$0	\$0	\$0	\$0
% Change	0%	0%	2%	0%	0%	0%	0%	0%	0%
Total	\$ 5,747,855	\$ 5,703,608	\$ 5,644,000						
\$ Change	(\$151,999)	(\$44,247)	(\$59,608)	\$0	\$0	\$0	\$0	\$0	\$0
% Change	-3%	-1%	-1%	0%	0%	0%	0%	0%	0%

The City of Lakewood offers a **utility tax relief program** to reimburse qualifying low income seniors and disabled persons for their utility tax payments. To qualify a person must be either 62 years of age or older or be permanently disabled, and the person must have an income less than 50% of the median income. Applicants must be a resident of Lakewood and the amount of relief will be prorated on a monthly basis for each month that the customer was a resident. Applicants must apply each year for the program. The maximum relief available is \$30 per year (\$10 per utility for electric, natural gas and telephone).

Franchise Fees

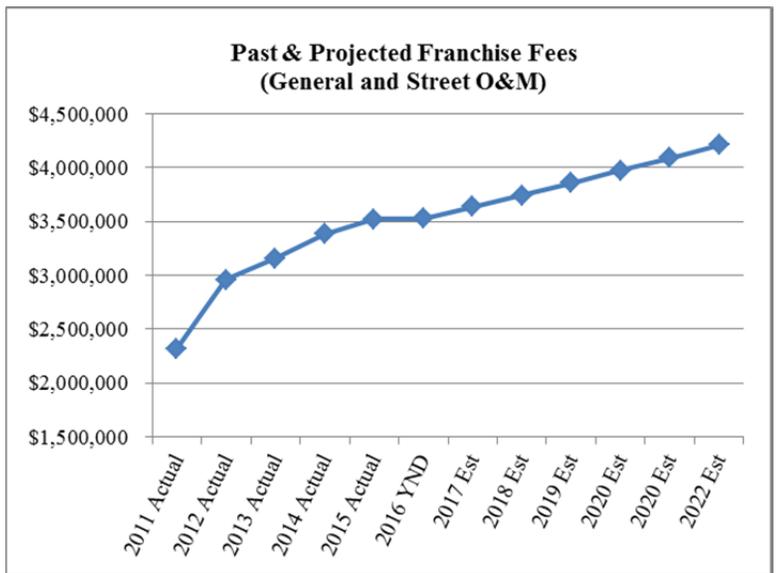
Franchise fees are charges levied on private utilities for their use of City streets and other public properties to place utility infrastructure and to recoup City costs of administering franchise agreements. The franchise fees on light, natural gas, and telephone utilities are limited by statute to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

Franchise fees are a general purpose revenue source received into the General Fund.

A list of utilities and the applicable assessed on rates on utility tax and franchise fee and franchise agreement expiration is provided in the following table.

Utility	Utility Tax	Franchise Fee	Franchise Agreement Expiration
Clover Park School District Cable	n/a	n/a	January 21, 2026
Comcast Phone	6.00%	n/a	n/a
Comcast Cable	6.00%	5.00%	November 3, 2020
Integra Telecommunications	6.00%	n/a	July 27, 2019
Lakeview Light & Power	5.00%	n/a	December 23, 2022
Lakewood Water District	n/a	6.00%	December 22, 2026
Pierce County Sanitary Sewer	n/a	6.00%	March 13, 2031
Puget Sound Energy	5.00%	n/a	January 21, 2026
TPU Cable Flett Creek	n/a	n/a	September 1, 2017
TPU Click!	6.00%	5.00%	May 7, 2019
TPU Light	n/a	6.00%	September 1, 2017
TPU Water	n/a	8.00%	November 23, 2021
Waste Connections	6.00%	4.00%	December 31, 2025

Year	Franchise Fees	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 2,319,292	7.0%	\$ 287,182	14.1%
2012 Actual	\$ 2,957,590	8.6%	\$ 638,298	27.5%
2013 Actual	\$ 3,157,630	8.9%	\$ 200,040	6.8%
2014 Actual	\$ 3,382,845	9.4%	\$ 225,215	7.1%
2015 Actual	\$ 3,520,594	9.6%	\$ 137,749	4.1%
2016 YND	\$ 3,529,000	9.6%	\$ 8,406	0.2%
2017 Est	\$ 3,634,900	9.7%	\$ 105,900	3.0%
2018 Est	\$ 3,743,900	9.9%	\$ 109,000	3.0%
2019 Est	\$ 3,856,100	10.0%	\$ 112,200	3.0%
2020 Est	\$ 3,971,800	10.1%	\$ 115,700	3.0%
2020 Est	\$ 4,091,000	10.2%	\$ 119,200	3.0%
2022 Est	\$ 4,213,700	10.4%	\$ 122,700	3.0%
Average 6 Year Change (2011 - 2016)			5.7%	
Average 6 Year Change (2012 - 2017)			3.1%	
Average 6 Year Change (2013 - 2018)			2.6%	

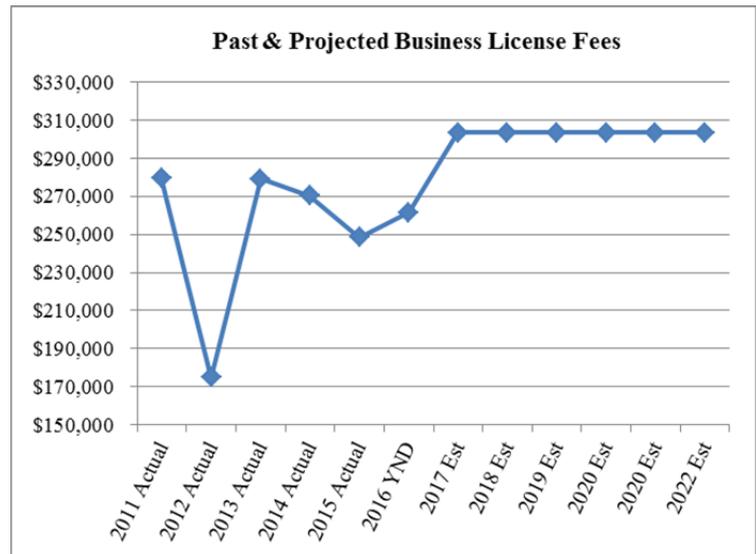


Franchise by Type									
Change Over Prior Year									
Type	2014	2015	2016 YND	2017 Est	2018 Est	2019 Est	2020 Est	2021 Est	2022 Est
Cable	\$ 806,377	\$ 840,297	\$ 865,000	\$ 891,000	\$ 917,700	\$ 945,200	\$ 973,600	\$ 1,002,800	\$ 1,032,900
\$ Change	\$65,783	\$33,920	\$24,703	\$26,000	\$26,700	\$27,500	\$28,400	\$29,200	\$30,100
% Change	9%	4%	3%	3%	3%	3%	3%	3%	3%
Water	382,531	434,430	434,000	447,000	460,400	474,200	488,400	503,100	518,200
\$ Change	\$70,382	\$51,899	(\$430)	\$13,000	\$13,400	\$13,800	\$14,200	\$14,700	\$15,100
% Change	23%	14%	0%	3%	3%	3%	3%	3%	3%
Sewer	807,153	834,574	840,000	865,200	891,200	917,900	945,400	973,800	1,003,000
\$ Change	\$29,351	\$27,421	\$5,426	\$25,200	\$26,000	\$26,700	\$27,500	\$28,400	\$29,200
% Change	4%	3%	1%	3%	3%	3%	3%	3%	3%
Solid Waste	528,359	557,085	570,000	587,100	604,700	622,800	641,500	660,700	680,500
\$ Change	\$16,648	\$28,726	\$12,915	\$17,100	\$17,600	\$18,100	\$18,700	\$19,200	\$19,800
% Change	3%	5%	2%	3%	3%	3%	3%	3%	3%
Tacoma Power	858,425	854,207	820,000	844,600	869,900	896,000	922,900	950,600	979,100
\$ Change	\$43,051	(\$4,218)	(\$34,207)	\$24,600	\$25,300	\$26,100	\$26,900	\$27,700	\$28,500
% Change	5%	0%	-4%	3%	3%	3%	3%	3%	3%
Total	\$3,382,845	\$3,520,593	\$3,529,000	\$3,634,900	\$3,743,900	\$3,856,100	\$3,971,800	\$4,091,000	\$4,213,700
\$ Change	\$225,215	\$137,748	\$8,407	\$105,900	\$109,000	\$112,200	\$115,700	\$119,200	\$122,700
% Change	7%	4%	0%	3%	3%	3%	3%	3%	3%

Business License

Businesses located or doing business in the City must obtain a local business license prior to commencing operations. Business license fees are set by the City Council and may be changed 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. Organizations 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. The higher figure includes temporary and construction contractor licenses.

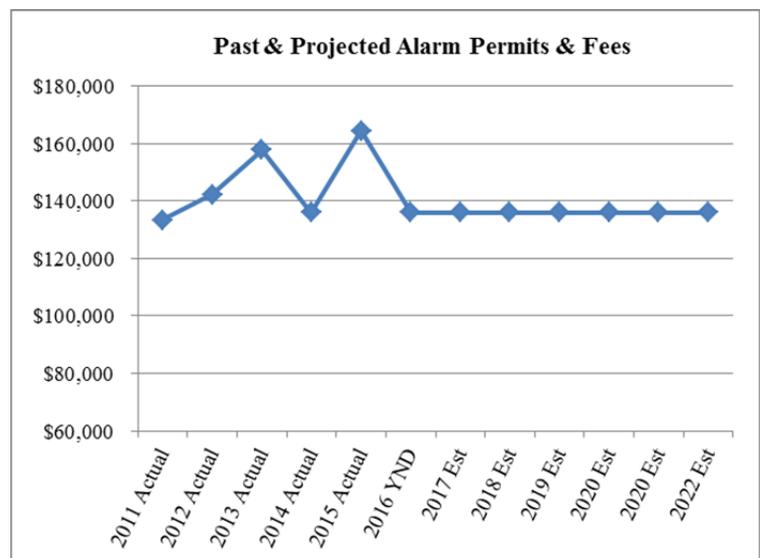
Year	Business License Fees	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 279,507	0.8%	\$ 25,704	10.1%
2012 Actual	\$ 174,708	0.5%	\$ (104,799)	-37.5%
2013 Actual	\$ 279,070	0.8%	\$ 104,362	59.7%
2014 Actual	\$ 270,375	0.8%	\$ (8,695)	-3.1%
2015 Actual	\$ 248,339	0.7%	\$ (22,036)	-8.2%
2016 YND	\$ 261,500	0.7%	\$ 13,161	5.3%
2017 Est	\$ 303,500	0.8%	\$ 42,000	16.1%
2018 Est	\$ 303,500	0.8%	\$ -	0.0%
2019 Est	\$ 303,500	0.8%	\$ -	0.0%
2020 Est	\$ 303,500	0.8%	\$ -	0.0%
2020 Est	\$ 303,500	0.8%	\$ -	0.0%
2022 Est	\$ 303,500	0.7%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)				-1.1%
Average 6 Year Change (2012 - 2017)				7.1%
Average 6 Year Change (2013 - 2018)				1.3%



Alarm Permits and Fees

In December 2008, the City approved a new revised alarm ordinance and program that became effective on January 1, 2009. False alarms cost the City and citizens thousands of dollars per year and take officers away from actual emergencies. The ordinance also creates 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 senior and permanently disabled. False alarms fees are \$100 for each false burglar alarm activation and \$200 for each false robbery or panic alarm activation.

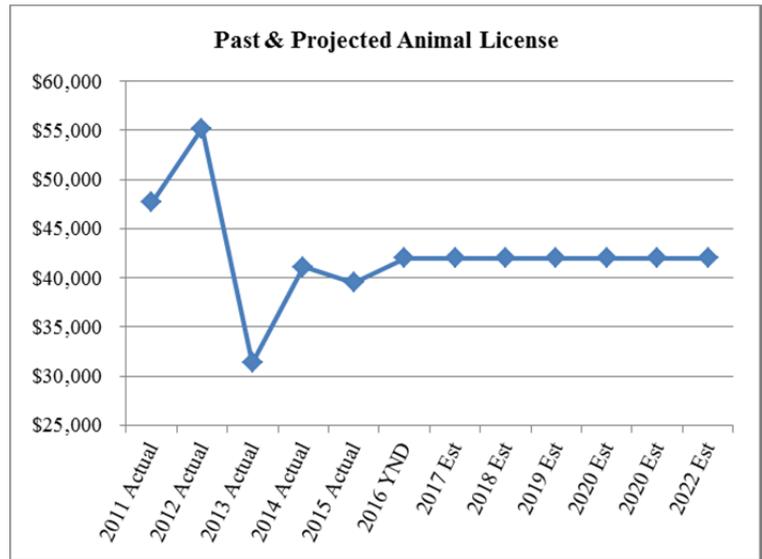
Year	Alarm Permits & Fees	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 133,322	0.4%	\$ 29,460	28.4%
2012 Actual	\$ 142,276	0.4%	\$ 8,954	6.7%
2013 Actual	\$ 157,742	0.4%	\$ 15,466	10.9%
2014 Actual	\$ 135,883	0.4%	\$ (21,859)	-13.9%
2015 Actual	\$ 164,363	0.4%	\$ 28,480	21.0%
2016 YND	\$ 136,000	0.4%	\$ (28,363)	-17.3%
2017 Est	\$ 136,000	0.4%	\$ -	0.0%
2018 Est	\$ 136,000	0.4%	\$ -	0.0%
2019 Est	\$ 136,000	0.4%	\$ -	0.0%
2020 Est	\$ 136,000	0.3%	\$ -	0.0%
2020 Est	\$ 136,000	0.3%	\$ -	0.0%
2022 Est	\$ 136,000	0.3%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)				0.3%
Average 6 Year Change (2012 - 2017)				-0.8%
Average 6 Year Change (2013 - 2018)				-2.7%



Animal License

The City requires all dogs and cats residing in the city over the age of 8 weeks to be licensed. All licenses (no matter what time of year initially purchased) expire on December 31st and must be renewed by February 28th each year. Renewal notices are sent out during January each year. The fees are \$55 for unaltered dog/cat, \$24 for altered dog, \$12 for altered cat and \$4 for cats and dogs under 6 months of age. Discounted rates are provided to senior citizens (\$30 for unaltered dog/cat, \$10 for altered dog, and \$4 for altered cat)

Year	Animal License	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 47,704	0.1%	\$ 2,488	5.5%
2012 Actual	\$ 55,203	0.2%	\$ 7,499	15.7%
2013 Actual	\$ 31,346	0.1%	\$ (23,857)	-43.2%
2014 Actual	\$ 41,118	0.1%	\$ 9,772	31.2%
2015 Actual	\$ 39,540	0.1%	\$ (1,577)	-3.8%
2016 YND	\$ 42,000	0.1%	\$ 2,460	6.2%
2017 Est	\$ 42,000	0.1%	\$ -	0.0%
2018 Est	\$ 42,000	0.1%	\$ -	0.0%
2019 Est	\$ 42,000	0.1%	\$ -	0.0%
2020 Est	\$ 42,000	0.1%	\$ -	0.0%
2020 Est	\$ 42,000	0.1%	\$ -	0.0%
2022 Est	\$ 42,000	0.1%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)				-2.3%
Average 6 Year Change (2012 - 2017)				-5.2%
Average 6 Year Change (2013 - 2018)				4.2%

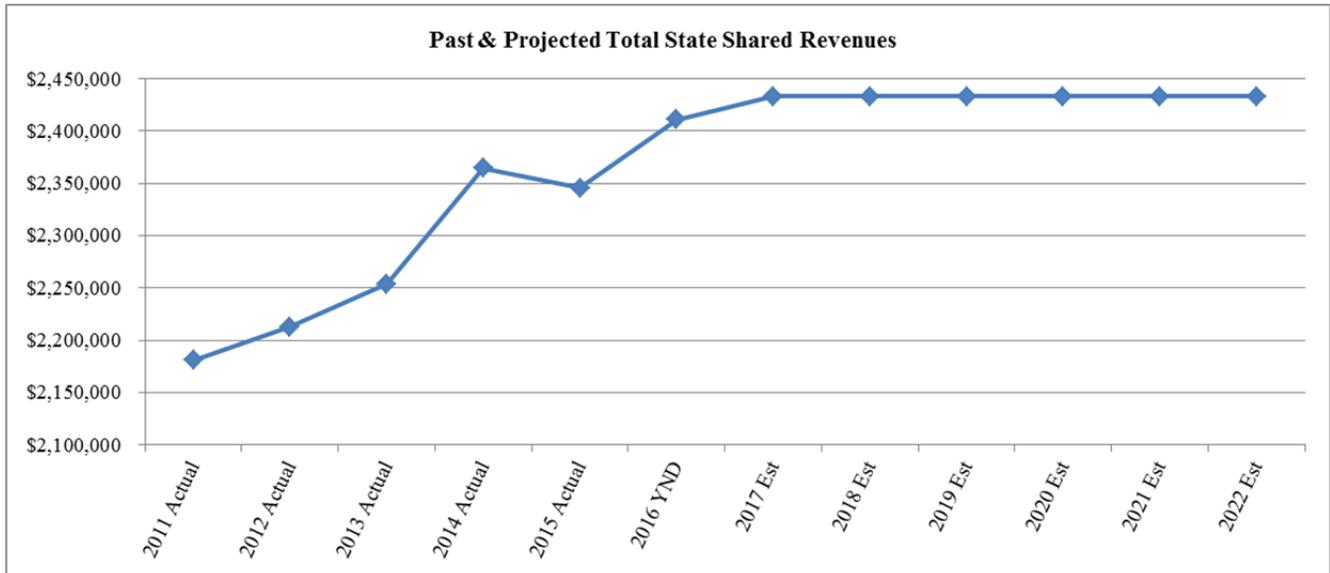


State Shared Revenues

State-shared revenues are from taxes and fees collected by the State and disbursed to municipalities based on population or other criteria. The source of these shared revenues include: sales tax mitigation, criminal justice, leasehold excise tax, state lodging tax sharing, liquor excise tax and liquor profits, and motor vehicle excise tax.

The following table provides a comparison to state shared revenues, including the portion of motor vehicle fuel tax received directly in the transportation capital fund.

Year	Sales Tax Mitigation	Criminal Justice & DUI Cities	Criminal Justice High Crime	Liquor Excise Tax	Liquor Profits	Motor Veh Fuel Tax	Subtotal Gen/St O&M	Motor Veh Fuel Tax-CIP	Total All Funds
2011 Actual	\$ 39,782	\$ 121,470	\$ 119,789	\$ 283,260	\$ 405,405	\$ 860,093	\$1,829,799	\$ 351,306	\$ 2,181,105
2012 Actual	\$ 49,158	\$ 123,883	\$ 125,164	\$ 145,808	\$ 580,449	\$ 843,743	\$1,868,205	\$ 344,627	\$ 2,212,832
2013 Actual	\$ 48,029	\$ 131,854	\$ 263,208	\$ 77,675	\$ 523,698	\$ 858,750	\$1,903,214	\$ 350,757	\$ 2,253,971
2014 Actual	\$ 48,556	\$ 147,169	\$ 332,925	\$ 99,953	\$ 518,105	\$ 869,319	\$2,016,027	\$ 348,310	\$ 2,364,337
2015 Actual	\$ 46,846	\$ 134,679	\$ 224,154	\$ 191,738	\$ 511,368	\$ 861,723	\$1,970,508	\$ 375,289	\$ 2,345,797
2016 YND	\$ 50,000	\$ 153,100	\$ 236,700	\$ 267,500	\$ 494,300	\$ 869,319	\$2,070,919	\$ 340,000	\$ 2,410,919
2017 Est	\$ 50,000	\$ 154,752	\$ 236,700	\$ 274,596	\$ 496,860	\$ 870,028	\$2,082,936	\$ 350,000	\$ 2,432,936
2018 Est	\$ 50,000	\$ 154,800	\$ 236,700	\$ 274,600	\$ 496,900	\$ 870,000	\$2,083,000	\$ 350,000	\$ 2,433,000
2019 Est	\$ 50,000	\$ 154,800	\$ 236,700	\$ 274,600	\$ 496,900	\$ 870,000	\$2,083,000	\$ 350,000	\$ 2,433,000
2020 Est	\$ 50,000	\$ 154,800	\$ 236,700	\$ 274,600	\$ 496,900	\$ 870,000	\$2,083,000	\$ 350,000	\$ 2,433,000
2021 Est	\$ 50,000	\$ 154,800	\$ 236,700	\$ 274,600	\$ 496,900	\$ 870,000	\$2,083,000	\$ 350,000	\$ 2,433,000
2022 Est	\$ 50,000	\$ 154,800	\$ 236,700	\$ 274,600	\$ 496,900	\$ 870,000	\$2,083,000	\$ 350,000	\$ 2,433,000
Average 6 Year Change (2011 - 2016)									1.6%
Average 6 Year Change (2012 - 2017)									1.5%
Average 6 Year Change (2013 - 2018)									1.2%



[Sales Tax Mitigation \(RCW 82.14.500\)](#)

The state provides funds to local jurisdictions that demonstrated an actual net loss of local sales tax revenue from the state’s adoption of the Streamlined Sales and Use Tax Agreement’s local sales tax sourcing provisions. The purpose of this distribution is to mitigate the unintended revenue redistribution effect of the sourcing law change among local jurisdictions. Additionally, mitigation was intended to offset the negative implications the sourcing law change may have on industry sectors such as warehousing and manufacturing.

Funds may be used for any lawful purpose of the local jurisdictions.

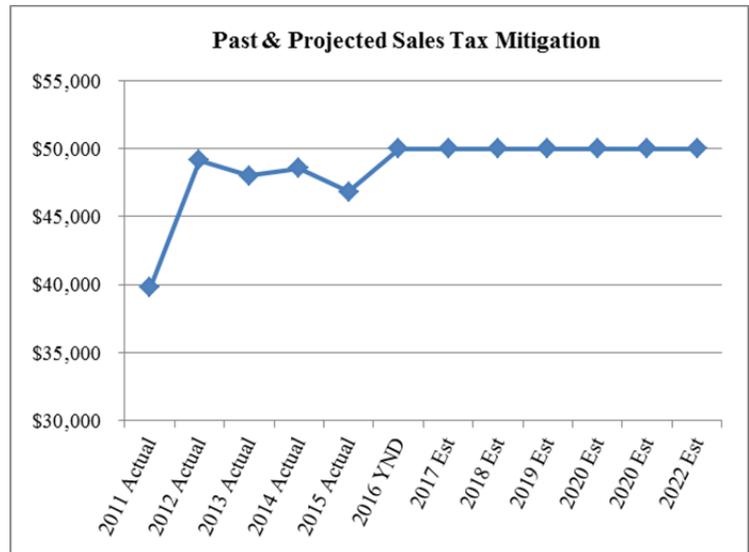
Local jurisdictions that had imposed a sales tax on July 1, 2008 and could demonstrate an actual net loss of local sales tax revenue from the state’s adoption of the Streamlined Sales and Use Tax Agreement’s local sales tax sourcing provisions. Local jurisdictions include counties, cities, towns, public transportation benefit authorities, regional taxing district, regional centers, public facilities districts, and football stadium authority are eligible to receive this funding.

Beginning July 1, 2008, the Department of Revenue with the assistance of an oversight committee composed of local jurisdictions, determined the amount of net loss of sales tax quarterly to each local jurisdiction from the sourcing change by analyzing and comparing data from tax return information and tax collections. Mitigation payments were distributed quarterly using this information. Beginning December 31, 2009, mitigation distributions were fixed to an annual amount to be paid in quarterly increments. The Department of Revenue may make adjustments to mitigation amounts based on annual review of distributions.

The program is administered by the Department of Revenue and distributions are made by the Office of State Treasurer quarterly each March, June, September, and December.

Distributions are deposited in the City’s General Fund.

Year	Sales Tax Mitigation	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 39,782	0.1%	\$ (23,026)	-36.7%
2012 Actual	\$ 49,158	0.1%	\$ 9,376	23.6%
2013 Actual	\$ 48,029	0.1%	\$ (1,129)	-2.3%
2014 Actual	\$ 48,556	0.1%	\$ 527	1.1%
2015 Actual	\$ 46,846	0.1%	\$ (1,710)	-3.5%
2016 YND	\$ 50,000	0.1%	\$ 3,154	6.7%
2017 Est	\$ 50,000	0.1%	\$ -	0.0%
2018 Est	\$ 50,000	0.1%	\$ -	0.0%
2019 Est	\$ 50,000	0.1%	\$ -	0.0%
2020 Est	\$ 50,000	0.1%	\$ -	0.0%
2020 Est	\$ 50,000	0.1%	\$ -	0.0%
2022 Est	\$ 50,000	0.1%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)				3.4%
Average 6 Year Change (2012 - 2017)				0.3%
Average 6 Year Change (2013 - 2018)				0.7%



[Criminal Justice \(RCW 82.14.320 / RCW 82.14.330\)](#)

Cities currently receive three types of criminal justice revenue (four including criminal justice sales tax): high crime, innovative programs, population, and violent crimes. The money comes from the State’s general fund and is distributed to cities on the last days of January, April, July and October. Distributions are deposited in the City’s General Fund.

[Population, Violent Crime, Innovative Programs and Contracted Programs \(RCW 82.14.330\)](#)

The state provides formula funding for criminal justices purposes to cities and towns each fiscal year. The purpose of these funds is to provide fiscal assistance to local governments for criminal justice systems in order to ensure public safety.

“Contracted Programs”, “Violent Crime,” and “Population” distributions must be used for criminal justice purposes as activities that substantially assist the criminal justice system, including domestic violence programs and advocates as defined in RCW 70.12.020. The uses are the same as for high crime except it cannot be used for publications and public educational efforts dealing with runaway or at-risk youth. Additionally, these distributions may not be used to replace or supplant existing funding, which is defined as calendar year 1989 actual operating expenditures for criminal justice purposes, excluding expenditures for extraordinary events not likely to reoccur; changes in contracted for criminal justice services, beyond the control of the jurisdiction receiving the services; and major nonrecurring capital expenditures.

“Innovative Programs” distributions must be used for 1) innovative law enforcement strategies; 2) programs to help at-risk children or child abuse victim response programs; and 3) programs designed to reduce the level of domestic violence or to provide counseling for domestic violence victims.

All cities and towns are eligible for “Population” and “Innovative Programs” distribution.

Cities that contract with another governmental agency for the majority of the city’s law enforcement services may notify the Department of Commerce by November 30th of their eligibility to receive “Contracted Services” distribution the following calendar year. The City of Lakewood does not receive the “Contracted Programs” distribution since it has its own police force.

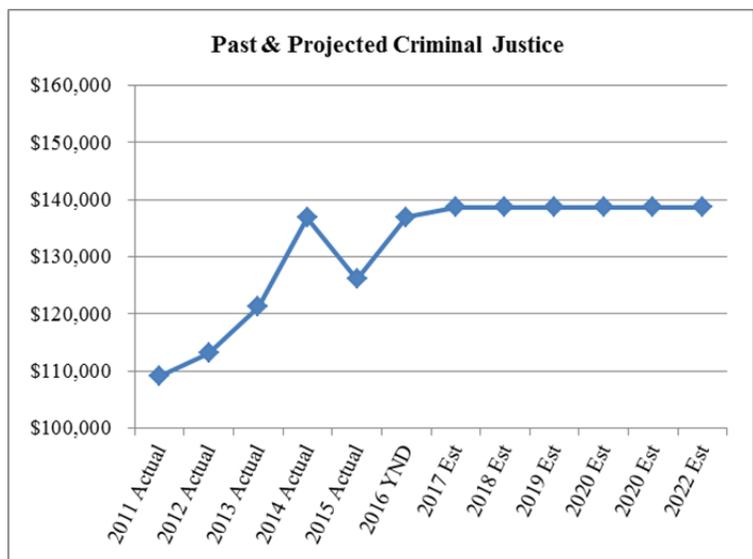
Cities and towns eligible for a “Violent Crime” distribution must have a three-year average violent crime in excess of 150% of the statewide three-year average violent crime as reported annually by the Washington Association of Sheriffs and Police Chiefs.

RCW 82.14.320 directs a state general fund transfer each fiscal year into the Municipal Criminal Justice Assistant Account. The transfer is to increase each fiscal year by the state’s fiscal grown factor under RCW 43.135.025.

- Sixteen percent (16%) of these funds are distributed ratably to cities based on population, with each city receiving a minimum of \$1,000 per year.
- Twenty percent (20%) is distributed based on population to those cities that have had an average violent crime rate in the last three years that is 150% of the statewide average for those three years, but no more than \$1 per capita.
- Ten percent (10%) of funds are distributed on a per capita basis to “Contracted Services” cities and towns.
- Fifty-four percent (54%) of funds are distributed on a per capita basis for “Innovative Programs.”

No city or town may receive more than 30% of total funds Population and High Crime Distributions. Cities receive two Municipal Criminal Justice Assistance distributions based solely on population, but are combined into a single distribution by the Office of the State Treasurer. Distributions are made by the Office of the State Treasurer quarterly each January, April, July and October.

Year	Criminal Justice	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 109,056	0.3%	\$ (2,051)	-1.8%
2012 Actual	\$ 113,161	0.3%	\$ 4,105	3.8%
2013 Actual	\$ 121,197	0.3%	\$ 8,035	7.1%
2014 Actual	\$ 136,811	0.4%	\$ 15,614	12.9%
2015 Actual	\$ 126,106	0.3%	\$ (10,705)	-7.8%
2016 YND	\$ 137,000	0.4%	\$ 10,894	8.6%
2017 Est	\$ 138,652	0.4%	\$ 1,652	1.2%
2018 Est	\$ 138,700	0.4%	\$ 48	0.0%
2019 Est	\$ 138,700	0.4%	\$ -	0.0%
2020 Est	\$ 138,700	0.4%	\$ -	0.0%
2020 Est	\$ 138,700	0.3%	\$ -	0.0%
2022 Est	\$ 138,700	0.3%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)				3.4%
Average 6 Year Change (2012 - 2017)				3.1%
Average 6 Year Change (2013 - 2018)				2.1%



[DUI Assistance \(RCW 46.68.260\)](#)

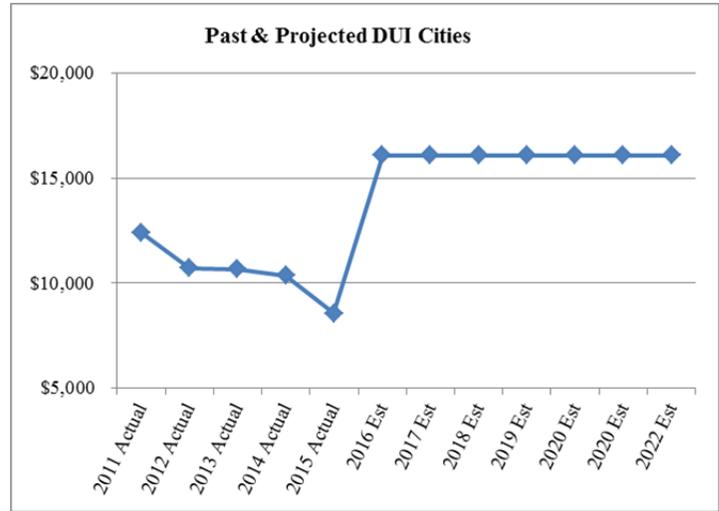
The state provides Impaired Driving Safety Account Funds to counties, cities and towns to help offset costs for implementing criminal justice laws related to driving under the influence. The purpose is to offset county, city and town criminal justice costs from ten separate driving under the influence laws enacted in 1998. Funds must be used for enforcing laws relating to driving and boating while under the influence of either an intoxicating liquor or any drug.

The Impaired Driving Safety Account receives a portion (63%) of a \$150 fee charged to reissue a driver’s license after suspension or revocation due to a violation of RCW 46.20.308 (implied consent), RCW 46.61.502 (driving under the influence) and/or RCW 46.61.504 (physical control of a vehicle under the influence. Impaired Driving Safety Account funds are distributed to counties, cities and towns through an omnibus operating budget appropriation to the County Criminal Justice Assistance Account and the Municipal Criminal Justice Assistance

Account. Total funds deposited in the account are split between counties (60%) and cities and towns (40%); this fund split was established with the first appropriation in 1998.

Individual cities receive their share ratably based on population as provided in RCW 82.14.330. Distributions are made by the Office of State Treasurer quarterly each January, April, July and October.

Year	DUI Cities	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 12,413	0.0%	\$ 1,580	14.6%
2012 Actual	\$ 10,722	0.0%	\$ (1,692)	-13.6%
2013 Actual	\$ 10,658	0.0%	\$ (64)	-0.6%
2014 Actual	\$ 10,358	0.0%	\$ (300)	-2.8%
2015 Actual	\$ 8,573	0.0%	\$ (1,785)	-17.2%
2016 Est	\$ 16,100	0.0%	\$ 7,527	87.8%
2017 Est	\$ 16,100	0.0%	\$ -	0.0%
2018 Est	\$ 16,100	0.0%	\$ -	0.0%
2019 Est	\$ 16,100	0.0%	\$ -	0.0%
2020 Est	\$ 16,100	0.0%	\$ -	0.0%
2020 Est	\$ 16,100	0.0%	\$ -	0.0%
2022 Est	\$ 16,100	0.0%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)				3.8%
Average 6 Year Change (2012 - 2017)				5.6%
Average 6 Year Change (2013 - 2018)				5.6%



[High Crime \(RCW 82.14.320\)](#)

The state provides formula funding for criminal justice purposes to cities and towns each fiscal year. The purpose of these funds is to provide fiscal assistance to local governments for criminal justice systems in order to ensure public safety.

Funds must be used for criminal justice purposes defined as activities that substantially assist the criminal justice system, including domestic violence programs and advocates as defined in RCW 70.123.020, and publications and educational efforts to assist parents dealing with runaway or at-risk youth.

Funds may not be used to replace or supplant existing funding, which is defined as calendar year 1989 actual operating expenditures for extraordinary events not likely to reoccur; changes in contracted for criminal justice services, beyond the control of the local jurisdiction receiving the services; and major nonrecurring capital expenditures.

All cities and towns are eligible for a “Population” distribution. To qualify for the “high crime” distribution cities and towns must:

- Have a crime rate in excess of 125% of the state-wide average as calculated in the most recent annual report on crime in Washington State is published by the Washington Association of Sheriffs and Police Chiefs;
- Be levying, at the maximum rate, the second ½ cent of the sales tax or half cent real estate excise tax; and
- Have a per capita yield from the first ½ cent of the sales tax of less than 150% of the state-wide average per capita yield for all cities.

Cities have to re-qualify for the distribution each year based on the above criteria. The determination is made in July of each year for distribution in the four quarters of the state fiscal year (July 1st – June 30th).

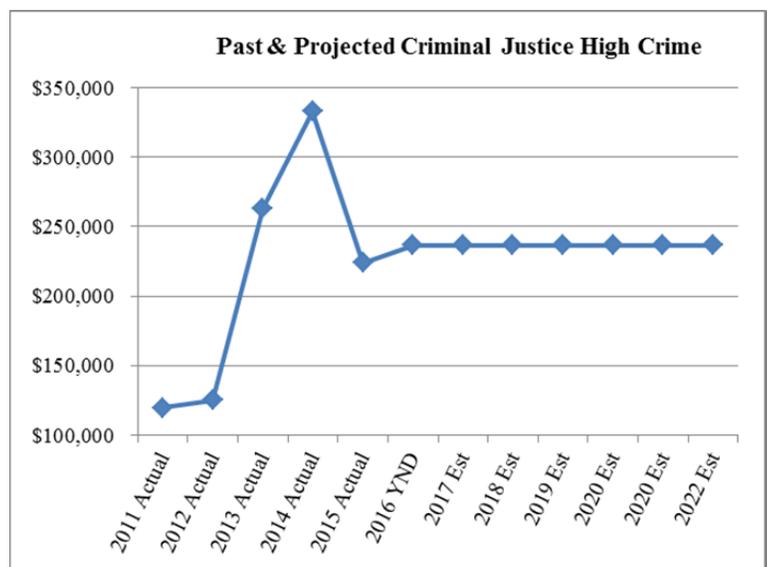
RCW 82.14.320 directs a state general fund transfer each fiscal year into the Municipal Criminal Justice Assistance Account. The transfer is to increase each year by the state’s fiscal growth factor under RCW 43.135.025.

- Seventy percent (70%) of the funds are distributed to individual cities and towns ratably by population.
- Thirty percent (30%) of the funds are distributed ratably by population to cities and towns eligible for a “High Crime” distribution and have a crime rate greater than 175% of the statewide average crime rate. No city may receive more than 50% of these funds; if a city or town distribution is reduced because of this limit, the excess is added to the pool of funds to be distributed by population-only.

No city or town may receive more than 30% of funds through both “Population” and “High Crime” distributions.

The City has received criminal justice high crime funding since 1997 and continues to qualify for the distribution through June 30, 2015.

Year	Criminal Justice High Crime	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 119,789	0.4%	\$ (12,718)	-9.6%
2012 Actual	\$ 125,164	0.4%	\$ 5,375	4.5%
2013 Actual	\$ 263,208	0.7%	\$ 138,044	110.3%
2014 Actual	\$ 332,925	0.9%	\$ 69,717	26.5%
2015 Actual	\$ 224,154	0.6%	\$ (108,772)	-32.7%
2016 YND	\$ 236,700	0.6%	\$ 12,546	5.6%
2017 Est	\$ 236,700	0.6%	\$ -	0.0%
2018 Est	\$ 236,700	0.6%	\$ -	0.0%
2019 Est	\$ 236,700	0.6%	\$ -	0.0%
2020 Est	\$ 236,700	0.6%	\$ -	0.0%
2020 Est	\$ 236,700	0.6%	\$ -	0.0%
2022 Est	\$ 236,700	0.6%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)			8.2%	
Average 6 Year Change (2012 - 2017)			7.9%	
Average 6 Year Change (2013 - 2018)			-1.9%	



[Leasehold Excise Tax \(RCW 82.29A\)](#)

A county or city may impose a local leasehold excise tax that is credited against the state leasehold tax on the privilege of using or occupying publicly owned real or personal property through a leasehold. Through the credit, the local government receives a portion of the state leasehold excise tax rather than leaseholders paying an additional local leasehold excise tax.

The purpose of the leasehold excise tax is “in lieu” of property tax. The distribution to taxing districts provides revenue that would otherwise be generated by the property tax.

Funds may be used for any lawful purpose of the local taxing district. Local taxing districts in counties and cities that have imposed a local leasehold excise tax are eligible to receive the funds.

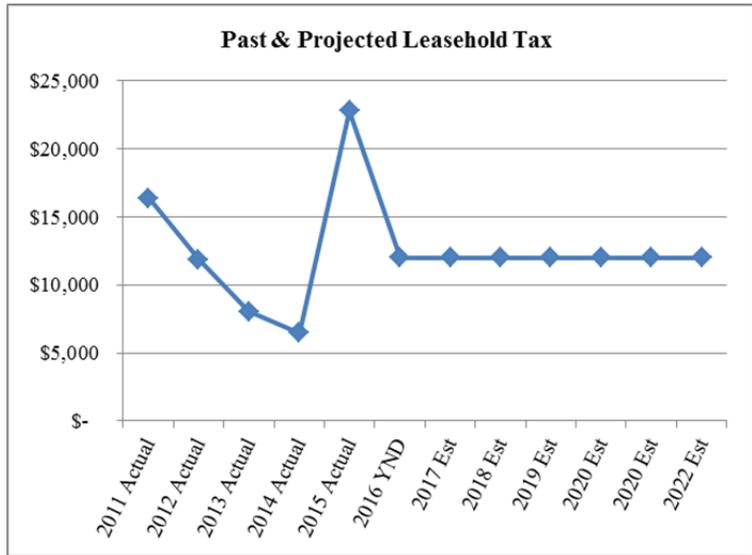
Counties and cities are authorized to impose a local leasehold tax on taxable rent at the rate of 6% and 4%, respectively, to be credited against the state’s leasehold excise tax rate of 12.84%. Counties must provide a credit for the full amount of any city tax imposed upon the same taxable event. As a result, the effective rate of the state leasehold excise tax is 6.84%.

County treasurers are required to district any county imposed leasehold tax to other taxing districts, excluding cities, according to each district's pro rata share of the property tax in the county.

The program is administered by the Department and Revenue and distributions are made by the Office of State Treasurer on the last business day of even numbered months.

Distributions are deposited in the City's General Fund.

Year	Leasehold Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 16,357	0.0%	\$ (4,993)	-23.4%
2012 Actual	\$ 11,858	0.0%	\$ (4,499)	-27.5%
2013 Actual	\$ 8,027	0.0%	\$ (3,831)	-32.3%
2014 Actual	\$ 6,457	0.0%	\$ (1,570)	-19.6%
2015 Actual	\$ 22,800	0.1%	\$ 16,343	253.1%
2016 YND	\$ 12,000	0.0%	\$ (10,800)	-47.4%
2017 Est	\$ 12,000	0.0%	\$ -	0.0%
2018 Est	\$ 12,000	0.0%	\$ -	0.0%
2019 Est	\$ 12,000	0.0%	\$ -	0.0%
2020 Est	\$ 12,000	0.0%	\$ -	0.0%
2020 Est	\$ 12,000	0.0%	\$ -	0.0%
2022 Est	\$ 12,000	0.0%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)			-6.1%	
Average 6 Year Change (2012 - 2017)			0.2%	
Average 6 Year Change (2013 - 2018)			5.5%	



Liquor Revenues

Prior to June 1, 2012, the State's liquor monopoly prevented the City from taxing liquor establishments. However, the City of Lakewood was responsible for the policing of all liquor establishments located within the city limits so the state was required to share their state-collected profits and taxes to help cities with the cost of policing their liquor establishments. The Liquor Board obtained their profits from state liquor stores, taxes on wine and beer, license fees, permit fees, penalties, and forfeitures. Of these profits, cities receive a 40% share based on population. Cities also received 28% of the local excise tax receipts.

In November 2011, voters approved Initiative 1183 which privatized the distribution and retail sale of liquor, effective June 1, 2012. The markups on liquor have been replaced as a state revenue source by license fees that are paid to the state by retailers and distributors. The direct impact of this initiative is on liquor profits.

In 2012, legislation passed which diverted all city and county liquor excise tax revenue to the state general fund for FY 2013. It also provided for a permanent diversion of \$10M per year of city and county money from the liquor excise tax fund to the state general fund, effective FY 2014. Since 80% of the liquor excise tax is distributed to cities and 20% to counties, \$8M of the transfer comes out of City money and \$2M comes from county money annually.

The 2013-2015 state budget, passed by the 2013 legislature, contained a provision that increased the share of liquor taxes collected and remitted to the state general fund, from 65% to 77.5%. This meant that the share going to the liquor excise tax fund for distribution to cities and counties fell from 35% to 22.5% - a reduction of 35%. The 2013-2015 budget also appropriated \$24.74M for the liquor excise tax fund which created a conflict for the methodology to be used by the state for distributions throughout the 2013-2015 biennium. It was hoped that the 2014 session would bring some resolution to the issue, but the legislature did not produce an amendment so the lower revenue methodology became the reality for the remainder of the biennium.

The 2015–2017 state budget, passed by the 2015 legislature has returned the percentage distribution to pre-2013 state budget provisions which means that 35% of revenues collected are to be deposited in the liquor excise tax fund to be distributed to counties, cities and towns.

To be eligible for liquor revenues funds, a city must devote at least 2% of its distribution to support an approved alcoholism or drug addiction program.

Liquor Excise Tax

(RCW 82.08.150 through RCW 82.08.170, RCW 66.08.195, RCW 66.08.200, RCW 66.08.210, RCW 66.24.290, RCW 70.96A.085, RCW 70.96A.8)

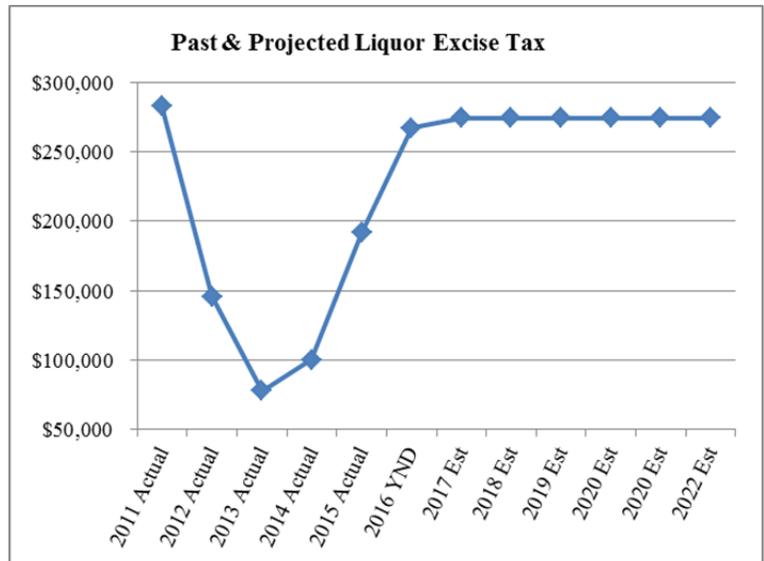
The liquor excise tax is the state distributed tax on liquor sold by spirit retail license. With the exception of border areas, distribution is based on population, except that local governments that prohibit the sale of liquor within their jurisdictions do not share in the distribution. For border areas, the distribution includes the tax imposed on all beer.

For 2015, the first three distributions from the State Treasurer reflects the 2013-2015 state budget provision and the final distribution in September will be made under the 2015-2017 state budget, split 80% to cities and 20% to counties.

For 2016, all of the distributions will be calculated using the original distribution, wherein the state general fund receives 65% of liquor tax collections and 35% will go into the liquor excise tax fund for distribution to counties, cities and towns less the \$10M (\$2.5M a quarter) permanent transfer to the state general fund.

The State Treasurer distributes liquor excise tax revenues to the City in January, April, July and September which are deposited in the City’s General Fund.

Year	Liquor Excise Tax	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 283,260	0.9%	\$ (7,800)	-2.7%
2012 Actual	\$ 145,808	0.4%	\$ (137,452)	-48.5%
2013 Actual	\$ 77,675	0.2%	\$ (68,133)	-46.7%
2014 Actual	\$ 99,953	0.3%	\$ 22,278	28.7%
2015 Actual	\$ 191,738	0.5%	\$ 91,785	91.8%
2016 YND	\$ 267,500	0.7%	\$ 75,762	39.5%
2017 Est	\$ 274,596	0.7%	\$ 7,096	2.7%
2018 Est	\$ 274,600	0.7%	\$ 4	0.0%
2019 Est	\$ 274,600	0.7%	\$ -	0.0%
2020 Est	\$ 274,600	0.7%	\$ -	0.0%
2020 Est	\$ 274,600	0.7%	\$ -	0.0%
2022 Est	\$ 274,600	0.7%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)				-1.0%
Average 6 Year Change (2012 - 2017)				7.8%
Average 6 Year Change (2013 - 2018)				12.0%



Liquor Profits

(RCW 66.08.190 through RCW 66.08.210, RCW 70.96A.085, RCW 70.96A.087, RCW 66.24.065)

Under Initiative 1183 passed in November 2011, the state collects revenue in the form of license fees from distributors and retailers. A portion of these “liquor profits” (the Liquor Control Board continues to call these funds “liquor profits”) goes to cities, counties, and border cities and counties.

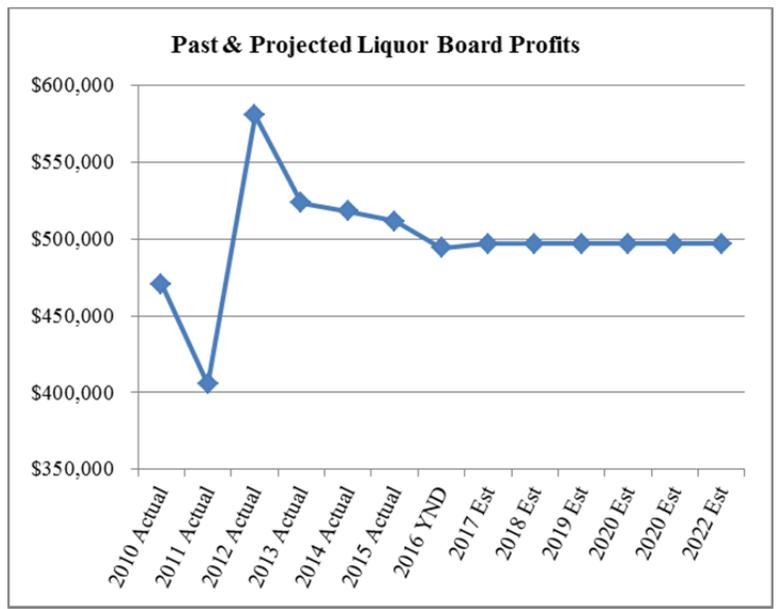
The distribution of spirit license fees through the liquor revolving fund to border areas, counties, cities, towns and the municipal research center must be made in a manner that provides that each category of recipients receive, in the aggregate, no less that it received from the liquor revolving fund during comparable periods prior to December 8, 2011.

The “comparable periods prior to December 8, 2011” were determined by the Office of Financial Management to be December 2010, March 2011, July 2011, and September 2011. An additional distribution of ten million dollars per year from the spirits license fees was added to enhance public safety programs. Three-tenths of one percent (0.3%) is distributed to border areas, counties, and towns. Of the remaining amount, the distribution is 80% to cities and 20% to counties.

Each city and county must split its distributions so that it can account separately for the portion that can be spent for any general purpose and the portion that must be spent to enhance public safety programs. To make this split, 20.23% of liquor profits for enhancing public safety.

The liquor control board profits are the state distribution of a portion of beer tax and spirit fees. Distribution is based on population, except that local governments that prohibit the sale of liquor within their jurisdictions do not share in the distribution. The State Treasurer distributes liquor excise tax revenues to the City in January, April, July and September which are deposited in the City’s General Fund.

Year	Liquor Board Profits	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2010 Actual	\$ 470,667	1.5%	\$ 66,201	16.4%
2011 Actual	\$ 405,405	1.2%	\$ (65,262)	-13.9%
2012 Actual	\$ 580,449	1.7%	\$ 175,044	43.2%
2013 Actual	\$ 523,698	1.5%	\$ (56,751)	-9.8%
2014 Actual	\$ 518,105	1.4%	\$ (5,593)	-1.1%
2015 Actual	\$ 511,368	1.4%	\$ (6,737)	-1.3%
2016 YND	\$ 494,300	1.3%	\$ (17,068)	-3.3%
2017 Est	\$ 496,860	1.3%	\$ 2,560	0.5%
2018 Est	\$ 496,900	1.3%	\$ 40	0.0%
2019 Est	\$ 496,900	1.3%	\$ -	0.0%
2020 Est	\$ 496,900	1.3%	\$ -	0.0%
2020 Est	\$ 496,900	1.2%	\$ -	0.0%
2022 Est	\$ 496,900	1.2%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)				3.0%
Average 6 Year Change (2012 - 2017)				-2.8%
Average 6 Year Change (2013 - 2018)				-0.9%



Motor Vehicle Fuel Tax (RCW 46.68)

This tax is placed on the sale of motor vehicle gas in the State of Washington. Taxes on motor vehicle fuels from prior month's collections of the preceding month's station sales are to be used for construction, improvements, and repair of highways, streets and roads.

The motor vehicle fuel tax (MVET) is levied on consumption rather than price. The state currently levies a tax of 37.5 cents per gallon on motor vehicle fuel under RCW 82.36.025(1) through (6) and on special fuel (diesel) under RCW 82.38.030(1) through (6). Cities receive 10.6961% of the 23 cents per gallon tax levied under RCW 82.36.025(1) and RCW 82.38.030(1), from which some small deductions are made. Cities also are given 8.3333% share of the 3 cent taxes levied under RCW 82.36.025(3) and (4) and RCW 82.38.030(3) and (4).

These funds are distributed on a per capita basis and are to be placed in the city’s Street Operations & Maintenance Fund and Transportation Capital Fund to be spent for: salaries and wages, material, supplies, equipment, purchase

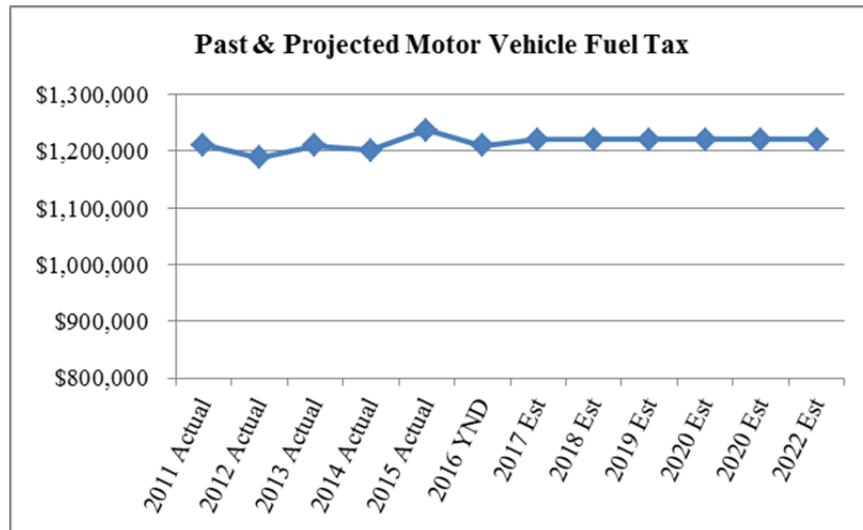
or condemnation of right-of-way, engineering or any other proper highway or street purpose in connection with the construction, alteration, repair, improvement or maintenance of city street or bridge, or viaduct of under passage along, upon or across such streets.

Cities are required to spend 0.42% of their gas tax receipts on paths and trails, unless that amount is \$500 or less. Cities in lieu of expending the funds each year may credit the funds to a financial reserve or special fund, to be held for not more than ten years, and to be expended for paths and trails.

The allocation of MVET is as follows: 71% to Street Operations & Maintenance; 29% to Transportation Capital which includes 0.42% earmarked specifically for paths and trails.

The program is administered by the Department of Licensing and distributions are made by the Office of State Treasurer monthly.

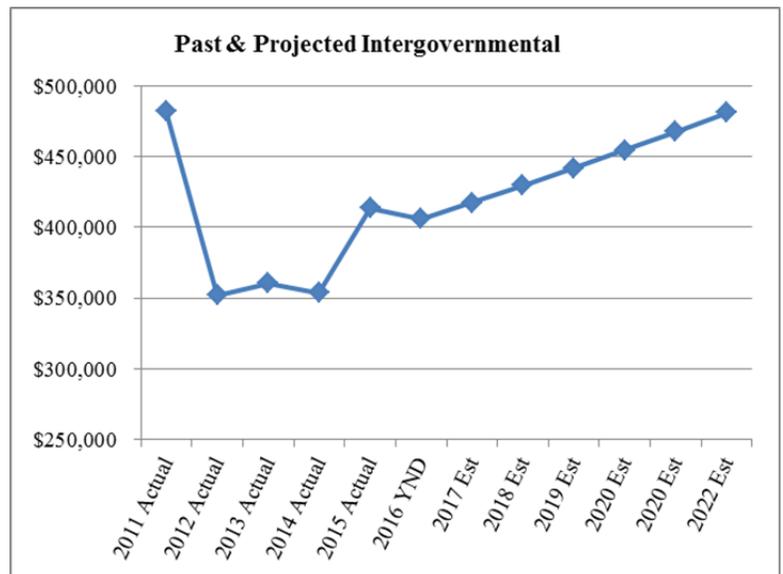
Year	Vehicle Fuel Tax - G/S	% of G/S Oper Rev	Chg Over Prior Year		Motor Vehicle Fuel Tax - CIP	Total MVET
			\$	%		
2011 Actual	\$ 860,093	2.6%	\$ (34,774)	-3.9%	\$ 351,306	\$ 1,211,399
2012 Actual	\$ 843,743	2.4%	\$ (16,350)	-1.9%	\$ 344,627	\$ 1,188,370
2013 Actual	\$ 858,750	2.4%	\$ 15,007	1.8%	\$ 350,757	\$ 1,209,507
2014 Actual	\$ 852,760	2.4%	\$ (5,990)	-0.7%	\$ 348,310	\$ 1,201,070
2015 Actual	\$ 861,723	2.4%	\$ 8,963	1.1%	\$ 375,289	\$ 1,237,013
2016 YND	\$ 869,319	2.4%	\$ 7,596	0.9%	\$ 340,000	\$ 1,209,319
2017 Est	\$ 870,028	2.3%	\$ 709	0.1%	\$ 350,000	\$ 1,220,028
2018 Est	\$ 870,000	2.3%	\$ (28)	0.0%	\$ 350,000	\$ 1,220,000
2019 Est	\$ 870,000	2.3%	\$ -	0.0%	\$ 350,000	\$ 1,220,000
2020 Est	\$ 870,000	2.2%	\$ -	0.0%	\$ 350,000	\$ 1,220,000
2020 Est	\$ 870,000	2.2%	\$ -	0.0%	\$ 350,000	\$ 1,220,000
2022 Est	\$ 870,000	2.1%	\$ -	0.0%	\$ 350,000	\$ 1,220,000
Average 6 Year Change (2011 - 2016)						-0.6%
Average 6 Year Change (2012 - 2017)						0.3%
Average 6 Year Change (2013 - 2018)						0.0%



Intergovernmental

Intergovernmental revenues include Police reimbursement, animal services contract revenues from the Town of Steilacoom and City of Dupont, Municipal Court contracted services to the City of University Place, Town of Steilacoom and City of Dupont (beginning in 2015) and parks revenue from Pierce County. These revenues are deposited in the General Fund.

Year	Intergov't'l	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 482,732	1.4%	\$ 176,340	57.6%
2012 Actual	\$ 351,908	1.0%	\$ (130,824)	-27.1%
2013 Actual	\$ 360,563	1.0%	\$ 8,655	2.5%
2014 Actual	\$ 353,747	1.0%	\$ (6,816)	-1.9%
2015 Actual	\$ 413,554	1.1%	\$ 59,807	16.9%
2016 YND	\$ 406,025	1.1%	\$ (7,529)	-1.8%
2017 Est	\$ 417,700	1.1%	\$ 11,675	2.9%
2018 Est	\$ 429,800	1.1%	\$ 12,100	2.9%
2019 Est	\$ 442,200	1.1%	\$ 12,400	2.9%
2020 Est	\$ 454,900	1.2%	\$ 12,700	2.9%
2020 Est	\$ 467,900	1.2%	\$ 13,000	2.9%
2022 Est	\$ 481,400	1.2%	\$ 13,500	2.9%
Average 6 Year Change (2011 - 2016)			-3.1%	
Average 6 Year Change (2012 - 2017)			2.6%	
Average 6 Year Change (2013 - 2018)			2.7%	

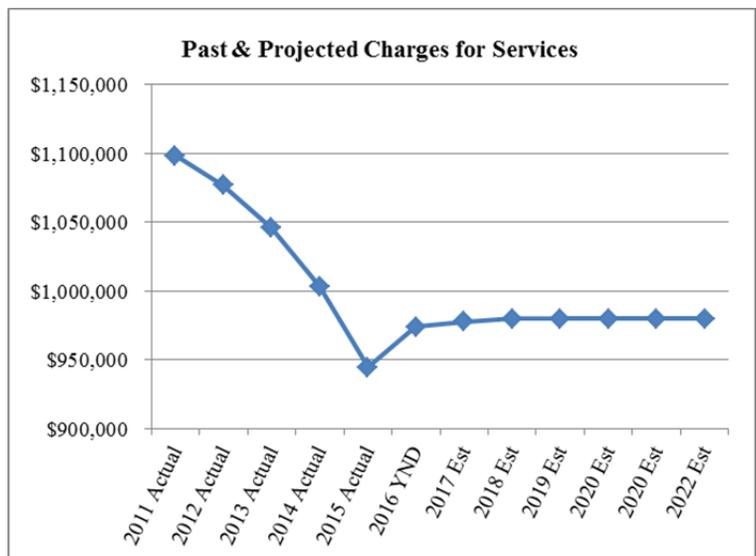


Charges for Services

The charge for services is revenues generated from services provided to the general public.

Revenues from charges for services include parks & recreation fees, court transport fees from the City of University Place and Town of Steilacoom, towing impound fees, extra duty fees, and Western State Hospital dispatch services.

Year	Charges for Services	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 1,098,341	3.3%	\$ 75,071	7.3%
2012 Actual	\$ 1,076,914	3.1%	\$ (21,427)	-2.0%
2013 Actual	\$ 1,045,767	3.0%	\$ (31,147)	-2.9%
2014 Actual	\$ 1,003,355	2.8%	\$ (42,412)	-4.1%
2015 Actual	\$ 944,539	2.6%	\$ (58,816)	-5.9%
2016 YND	\$ 974,000	2.6%	\$ 29,461	3.1%
2017 Est	\$ 977,500	2.6%	\$ 3,500	0.4%
2018 Est	\$ 979,500	2.6%	\$ 2,000	0.2%
2019 Est	\$ 979,500	2.5%	\$ -	0.0%
2020 Est	\$ 979,500	2.5%	\$ -	0.0%
2020 Est	\$ 979,500	2.5%	\$ -	0.0%
2022 Est	\$ 979,500	2.4%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)			-2.1%	
Average 6 Year Change (2012 - 2017)			-1.7%	
Average 6 Year Change (2013 - 2018)			-1.1%	



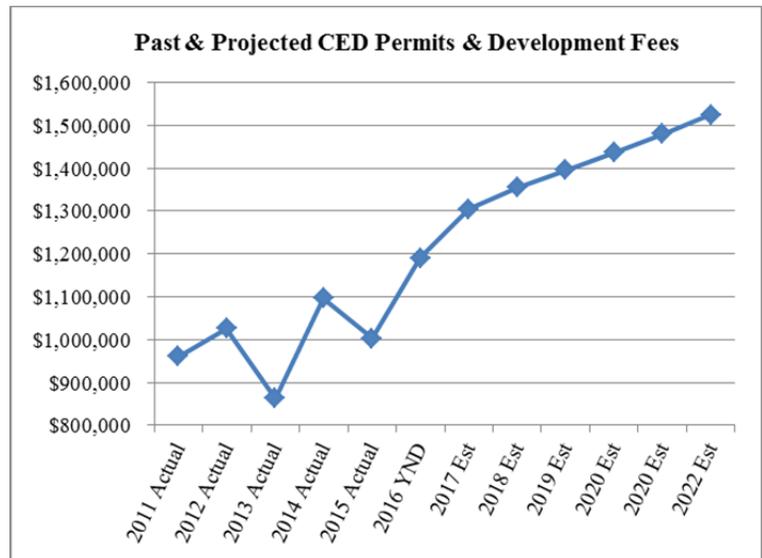
In May 2016, the City Council adopted a set of revised financial policies to include cost recovery. The following is an excerpt of the cost recovery policy as it relates specifically to target cost recovery for development review services:

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%.

Permit & Development Fees

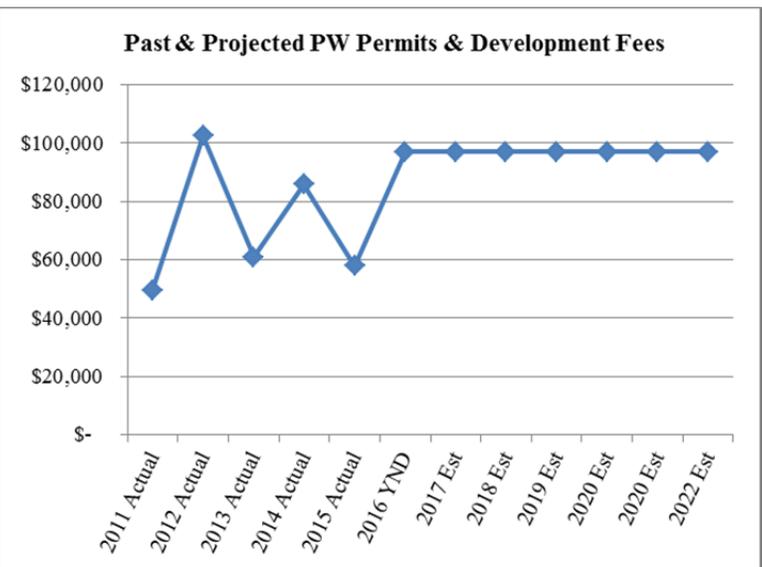
Community & Economic Development permits & fees include plan review, building, plumbing, mechanical, and land use fees. All fees are payable at the time of application. Application fees are deposited into the General Fund and are used to offset building and planning related service costs. The International Code Council (ICC) sets the per square foot building valuation. The ICC updates the valuation number annually. Building permit fees are, therefore, based on the building valuation table which is found in the City’s Master Fee Schedule, as is all other related Community & Economic Development permits and fees.

Year	CED Permits & Dev Fees	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 961,142	2.9%	\$ 146,814	18.0%
2012 Actual	\$ 1,026,342	3.0%	\$ 65,200	6.8%
2013 Actual	\$ 863,469	2.4%	\$ (162,873)	-15.9%
2014 Actual	\$ 1,096,893	3.1%	\$ 233,424	27.0%
2015 Actual	\$ 1,002,837	2.7%	\$ (94,056)	-8.6%
2016 YND	\$ 1,190,370	3.2%	\$ 187,533	18.7%
2017 Est	\$ 1,304,214	3.5%	\$ 113,844	9.6%
2018 Est	\$ 1,354,391	3.6%	\$ 50,177	3.8%
2019 Est	\$ 1,395,300	3.6%	\$ 40,909	3.0%
2020 Est	\$ 1,437,200	3.7%	\$ 41,900	3.0%
2020 Est	\$ 1,480,200	3.7%	\$ 43,000	3.0%
2022 Est	\$ 1,524,300	3.8%	\$ 44,100	3.0%
Average 6 Year Change (2011 - 2016)			3.2%	
Average 6 Year Change (2012 - 2017)			3.6%	
Average 6 Year Change (2013 - 2018)			6.0%	



Public Works permits and development fees include right-of-way permits, plan review fees, inspection fees. The revenues are deposited in the Street Fund to offset service costs.

Year	PW Permits & Dev Fees	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 49,336	0.1%	\$ (23,884)	-32.6%
2012 Actual	\$ 102,492	0.3%	\$ 53,156	107.7%
2013 Actual	\$ 61,033	0.2%	\$ (41,459)	-40.5%
2014 Actual	\$ 85,956	0.2%	\$ 24,923	40.8%
2015 Actual	\$ 57,992	0.2%	\$ (27,964)	-32.5%
2016 YND	\$ 97,000	0.3%	\$ 39,008	67.3%
2017 Est	\$ 97,000	0.3%	\$ -	0.0%
2018 Est	\$ 97,000	0.3%	\$ -	0.0%
2019 Est	\$ 97,000	0.3%	\$ -	0.0%
2020 Est	\$ 97,000	0.2%	\$ -	0.0%
2020 Est	\$ 97,000	0.2%	\$ -	0.0%
2022 Est	\$ 97,000	0.2%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)			8.2%	
Average 6 Year Change (2012 - 2017)			-0.9%	
Average 6 Year Change (2013 - 2018)			6.2%	



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:

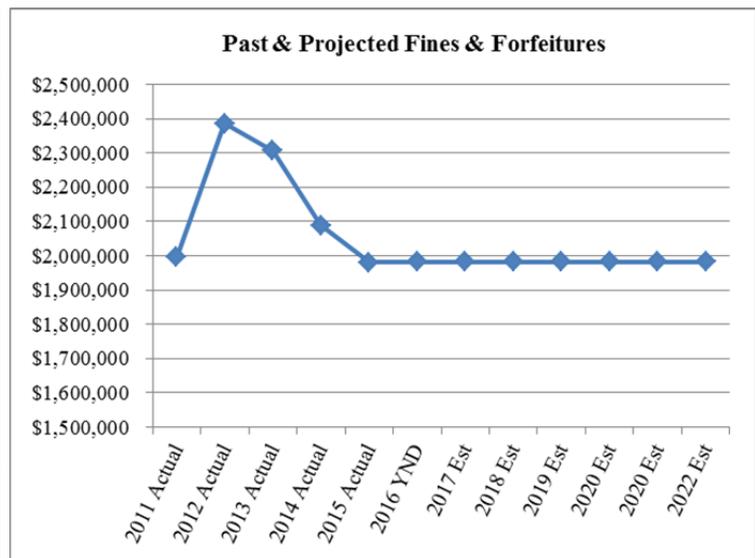
Target Cost Recovery Level for Development Review Services. The cost recovery policy applies to the following development programs/services: planning (long and short plats, privately initiated re-zonings and comprehensive plan amendments, variances, use permits); building and safety (building permits, 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.”

Fines & Forfeitures

The Municipal Court of the City of Lakewood is an inferior court (a court subject to the jurisdiction of another court known as the superior court, or a higher court) with exclusive original criminal jurisdiction of all violations of City laws. It also has the original jurisdiction of all other actions brought to enforce or recover license penalties or forfeitures declared or given by such city laws or by any state statutes. The Court also exercises all powers granted by Chapter 6 of said Justice Court and other Inferior Court Reorganization Law (Chapter 299, laws of 1964).

The City began operating its municipal court when it incorporated in 1996. Fines and forfeitures are accounted for in the General Fund and include fines from municipal court, red light and school zone infractions. Prior to 2015, it also includes fines and forfeiture revenues the City of University Place and Town of Steilacoom as part of the contract terms of providing municipal court contracted services. In addition to the City retaining the fines and forfeitures as City revenue, the City received a fixed contract amount from the both cities, which is accounted for as intergovernmental revenue.

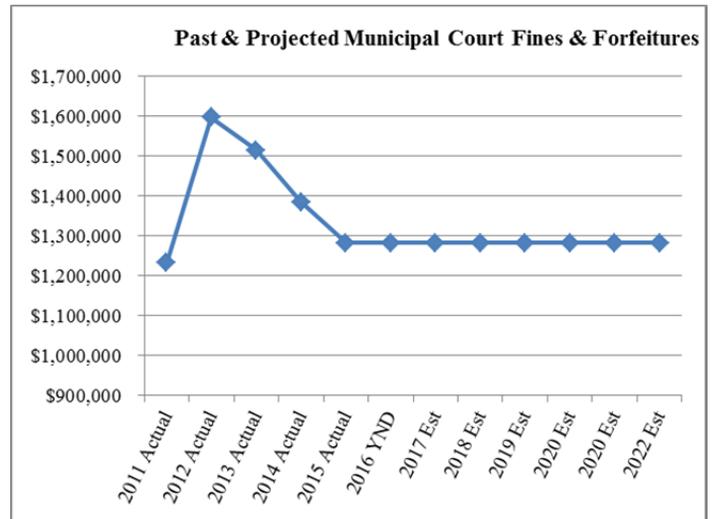
Year	Total Fines Forfeitures	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 1,996,629	6.0%	\$ 301,463	17.8%
2012 Actual	\$ 2,385,838	6.9%	\$ 389,210	19.5%
2013 Actual	\$ 2,307,733	6.5%	\$ (78,105)	-3.3%
2014 Actual	\$ 2,089,104	5.8%	\$ (218,628)	-9.5%
2015 Actual	\$ 1,981,247	5.4%	\$ (107,858)	-5.2%
2016 YND	\$ 1,982,219	5.4%	\$ 972	0.0%
2017 Est	\$ 1,982,219	5.3%	\$ -	0.0%
2018 Est	\$ 1,982,219	5.2%	\$ -	0.0%
2019 Est	\$ 1,982,200	5.1%	\$ (19)	0.0%
2020 Est	\$ 1,982,200	5.0%	\$ -	0.0%
2020 Est	\$ 1,982,200	5.0%	\$ -	0.0%
2022 Est	\$ 1,982,200	4.9%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)			-0.1%	
Average 6 Year Change (2012 - 2017)			-3.4%	
Average 6 Year Change (2013 - 2018)			-2.7%	



Court Fines and Forfeitures

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).

Year	Court Fines & Forfeitures	% of G/S Oper Rev	Chg Over Prior Year	
			\$	%
2011 Actual	\$ 1,231,477	3.7%	\$ 305,220	33.0%
2012 Actual	\$ 1,596,299	4.6%	\$ 364,822	29.6%
2013 Actual	\$ 1,514,628	4.3%	\$ (81,672)	-5.1%
2014 Actual	\$ 1,384,894	3.9%	\$ (129,734)	-8.6%
2015 Actual	\$ 1,282,219	3.5%	\$ (102,675)	-7.4%
2016 YND	\$ 1,282,219	3.5%	\$ 0	0.0%
2017 Est	\$ 1,282,219	3.4%	\$ -	0.0%
2018 Est	\$ 1,282,219	3.4%	\$ -	0.0%
2019 Est	\$ 1,282,200	3.3%	\$ (19)	0.0%
2020 Est	\$ 1,282,200	3.3%	\$ -	0.0%
2020 Est	\$ 1,282,200	3.2%	\$ -	0.0%
2022 Est	\$ 1,282,200	3.2%	\$ -	0.0%
Average 6 Year Change (2011 - 2016)				0.7%
Average 6 Year Change (2012 - 2017)				-4.1%
Average 6 Year Change (2013 - 2018)				-3.0%



Municipal Court Fines & Forfeitures (does not include camera enforcement)												
Category	2011	2012	2013	2014	2015	2016 YND	2017 Est	2018 Est	2019 Est	2020 Est	2021 Est	2022 Est
Admin, Filing, Copy, Forms, Legal	\$ 38,561	\$ 57,658	\$ 57,388	\$ 55,293	\$ 70,535	\$ 70,535	\$ 70,535	\$ 70,535	\$ 70,535	\$ 70,535	\$ 70,535	\$ 70,535
Detention & Correction Services	381,860	426,925	431,381	363,517	293,752	293,752	293,752	293,752	293,752	293,752	293,752	293,752
Civil Penalties	11,438	16,865	12,206	10,316	7,781	7,781	7,781	7,781	7,781	7,781	7,781	7,781
Civil Infraction Penalties	661,161	932,084	839,061	792,345	740,380	740,380	740,380	740,380	740,361	740,361	740,361	740,361
Civil Parking Infractions	13,364	12,148	12,307	8,157	6,870	6,870	6,870	6,870	6,870	6,870	6,870	6,870
Criminal Traffic Misdemeanor Fines	34,985	49,393	40,853	30,738	36,295	36,295	36,295	36,295	36,295	36,295	36,295	36,295
Criminal Non-Traffic Fines	13,102	13,285	13,874	9,535	9,050	9,050	9,050	9,050	9,050	9,050	9,050	9,050
Court Cost Recoupment	28,690	32,920	30,969	24,660	36,009	36,009	36,009	36,009	36,009	36,009	36,009	36,009
Interest/Other/Misc	48,316	55,021	76,589	90,332	81,547	81,547	81,547	81,547	81,547	81,547	81,547	81,547
Total	\$1,231,477	\$1,596,299	\$1,514,628	\$1,384,893	\$1,282,219	\$1,282,219	\$1,282,219	\$1,282,219	\$1,282,200	\$1,282,200	\$1,282,200	\$1,282,200

Camera Enforcement

The City currently has eight cameras operating at five locations:

- Two (2) school zone cameras located at 5405 Steilacoom Blvd – WB and 9904 Gravelly Lake Drive – SB
- Six (6) red light cameras located at:
 - Bridgeport Blvd SW & San Francisco Ave SW – SB & NB
 - Steilacoom Blvd SW & Phillips Rd SW – WB & EB
 - South Tacoma Way & SR 512 – NB & SB

The monthly vendor payments to Redflex Traffic Systems, Inc. for camera enforcement services 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 contract pricing structure reduced costs by approximately \$60K per year, from roughly \$450K to \$390K.

Photo Infraction - Red light/School Zone Enforcement

Month	2012			2013			2014			2015		
	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue
Jan	\$ 65,056	\$ 37,593	\$ 27,463	\$ 58,410	\$ 37,593	\$ 20,817	\$ 57,905	\$ 36,593	\$ 21,312	\$ 66,476	\$ 31,612	\$ 34,864
Feb	54,258	36,593	17,665	66,685	37,593	29,093	63,261	36,593	26,668	57,821	32,240	25,581
Mar	65,637	37,593	28,045	70,575	37,593	32,982	56,692	36,593	20,099	62,596	32,240	30,356
Apr	68,501	34,593	33,908	67,061	37,593	29,468	60,035	37,593	22,442	65,333	32,240	33,093
May	58,866	36,593	22,274	63,441	37,593	25,848	59,634	37,593	22,041	55,473	32,240	23,233
Jun	68,881	36,593	32,288	76,071	37,593	38,479	57,842	33,593	24,249	57,857	32,240	25,617
Jul	57,221	35,593	21,629	69,939	36,593	33,346	56,453	34,593	21,860	66,829	32,240	34,589
Aug	62,663	33,593	29,071	49,938	34,593	15,345	51,457	34,593	16,864	67,627	32,240	35,387
Sep	62,602	37,593	25,009	72,071	37,593	34,479	50,732	36,593	14,139	62,092	32,240	29,852
Oct	52,911	37,593	15,318	53,443	37,593	15,850	49,678	32,240	17,438	48,977	22,500	26,477
Nov	95,230	37,593	57,637	79,956	37,593	42,363	79,223	32,240	46,983	48,944	30,454	18,490
Dec	77,712	37,593	40,119	65,515	36,593	28,922	61,298	27,585	33,713	39,002	32,240	6,762
Annual	\$789,539	\$439,113	\$350,426	\$793,105	\$446,114	\$346,991	\$704,210	\$416,401	\$287,809	\$699,027	\$374,726	\$324,301

Real Estate Excise Tax Fund

Real Estate Excise Tax (REET)

The State of Washington is authorized to levy a real estate excise tax on all sales of real estate (measured by the full selling price, including the amount of any liens, mortgages and other debts given to secure the purchase) at a rate of 1.28 percent. A locally-imposed tax is also authorized. All cities and counties may levy a quarter percent tax (described as "the first quarter percent of the real estate excise tax" or "REET 1"). Cities and counties planning under the Growth Management Act (GMA) have the authority to levy a second quarter percent tax (REET 2). The statute further specifies that if a county is required to plan under GMA or if a city is located in such a county, the tax may be levied by a vote of the legislative body. If, however, the county chooses to plan under GMA, the tax must be approved by a majority of the voters. The City of Lakewood enacted both the first ¼% and second ¼% tax, for a total of 0.50%.

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.

REET 1 [RCW 82.46.010](#):

Initially authorized in 1982, cities and counties can use the receipts of REET 1 for all capital purposes. An amendment in 1992 states that cities and counties with a population of 5,000 or more planning under the GMA must spend REET 1 receipts solely on capital projects that are listed in the capital facilities plan element of their comprehensive plan.

Capital projects are: *public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets; roads; highways; sidewalks; street and road lighting systems; traffic signals; bridges; domestic water systems; storm and sanitary sewer systems; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative and judicial facilities; and technology infrastructure that is integral to the capital projects.*

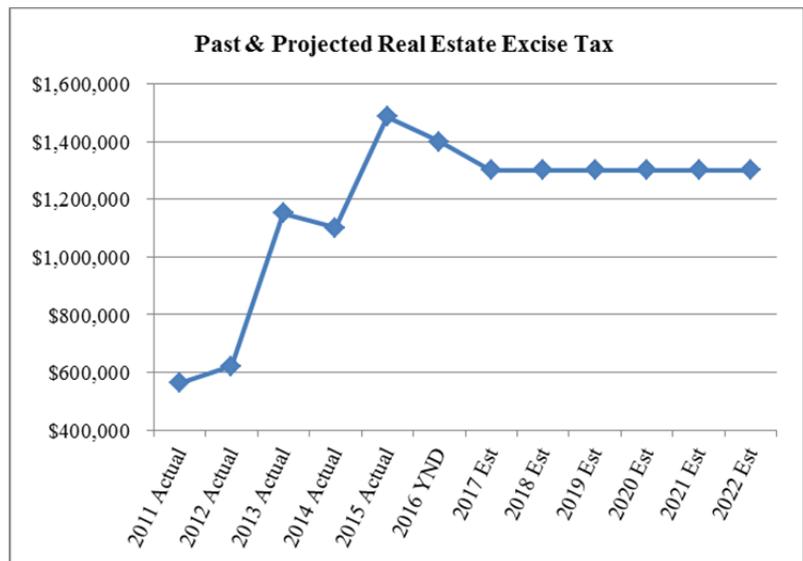
Receipts pledged to debt retirement prior to April 1992 and/or spent prior to June 1992 are grandfathered from this restriction.

REET 2 [RCW 82.46.035](#):

The second quarter percent of the real estate excise tax (authorized in 1990) provides funding for cities and counties to finance capital improvements required to occur concurrently with growth under the Growth Management Act. An amendment in 1992 defines the "capital project" as:

Public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

Year	REET	Chg Over Prior Year	
		\$	%
2011 Actual	\$ 561,659	\$ (69,960)	-11.1%
2012 Actual	\$ 621,821	\$ 60,162	10.7%
2013 Actual	\$ 1,151,297	\$ 529,476	85.1%
2014 Actual	\$ 1,100,298	\$ (50,999)	-4.4%
2015 Actual	\$ 1,486,450	\$ 386,152	35.1%
2016 YND	\$ 1,400,000	\$ (86,450)	-5.8%
2017 Est	\$ 1,300,000	\$ (100,000)	-7.1%
2018 Est	\$ 1,300,000	\$ -	0.0%
2019 Est	\$ 1,300,000	\$ -	0.0%
2020 Est	\$ 1,300,000	\$ -	0.0%
2021 Est	\$ 1,300,000	\$ -	0.0%
2022 Est	\$ 1,300,000	\$ -	0.0%
Average 6 Year Change (2011 - 2016)			10.0%
Average 6 Year Change (2012 - 2017)			8.7%
Average 6 Year Change (2013 - 2018)			1.9%



Transportation Benefit District Fund

Transportation Benefit District Vehicle Fees ([RCW 36.73.020](#), [RCW 82.80.140](#))

The City is authorized by state law to establish a transportation benefit district (TBD) for the purpose of acquiring, constructing, improving, providing, and funding a transportation improvement within the district that is consistent with any existing state, regional, or local transportation plans and necessitated by existing or reasonably foreseeable congesting levels. State law authorizes a TBD to fix and impose an annual vehicle license fee (VLF), not to exceed one hundred dollars per vehicle registered in the district.

On August 6, 2012, the Lakewood City Council adopted Ordinance #550, creating a TBD in the City of Lakewood, referred to as the Lakewood TBD. The TBD is governed by the members of the Lakewood City Council as the District’s Board of Directors and the Mayor serves as the Chair of the Board.

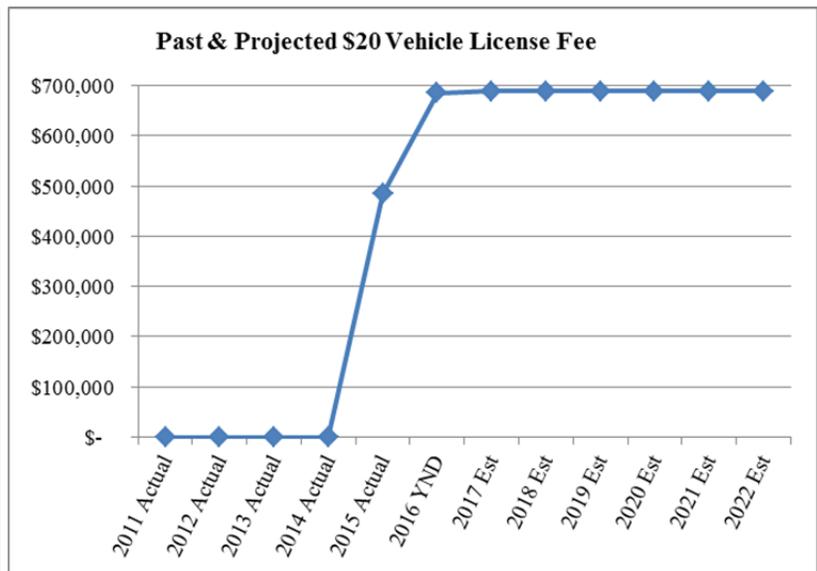
On September 15, 2014, the Lakewood TBD adopted Ordinance # TBD-01, authorizing an annual \$20 vehicle licensing fee for the TBD. The TBD Board found this fee is the best way to preserve, maintain, operate, construct, or reconstruct the transportation infrastructure of the City of Lakewood and fund transportation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

The fees are effective for tabs due beginning 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.

\$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 vehicle license fee is estimated to generate \$4.13M between 2017 and 2022. This revenue source along with General Fund contributions, real estate excise tax, motor vehicle fuel tax and grants will provide funding for needed improvements to city streets and roads over the next six years (2017-2022).

Year	\$20 Vehicle License Fee	Chg Over Prior Year	
		\$	%
2011 Actual	\$ -	\$ -	n/a
2012 Actual	\$ -	\$ -	n/a
2013 Actual	\$ -	\$ -	n/a
2014 Actual	\$ -	\$ -	n/a
2015 Actual	\$ 484,016	\$ 484,016	n/a
2016 YND	\$ 685,000	\$ 200,984	41.5%
2017 Est	\$ 689,000	\$ 4,000	0.6%
2018 Est	\$ 689,000	\$ -	0.0%
2019 Est	\$ 689,000	\$ -	0.0%
2020 Est	\$ 689,000	\$ -	0.0%
2021 Est	\$ 689,000	\$ -	0.0%
2022 Est	\$ 689,000	\$ -	0.0%
Average 6 Year Change (2011 - 2016)			n/a
Average 6 Year Change (2012 - 2017)			n/a
Average 6 Year Change (2013 - 2018)			n/a



Hotel Motel Lodging Tax Fund

Hotel/Motel Lodging Tax

The hotel/motel lodging tax is comprised of the transient rental income tax and the special hotel/motel tax and applies to charges for lodging at hotels, motels, rooming houses, private campgrounds, RV parks, and similar facilities for periods of less than one month. The revenues are to be used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities. Municipalities may, under chapter 39.34 RCW, agree to the utilization of revenue from taxes imposed under this chapter for the purposes of funding a multi-jurisdictional tourism-related facility.

The program is administered by the Department of Revenue and distributions are made by the Office of State Treasurer monthly. Distributions are received into the City’s Hotel/Motel Lodging Tax Fund.

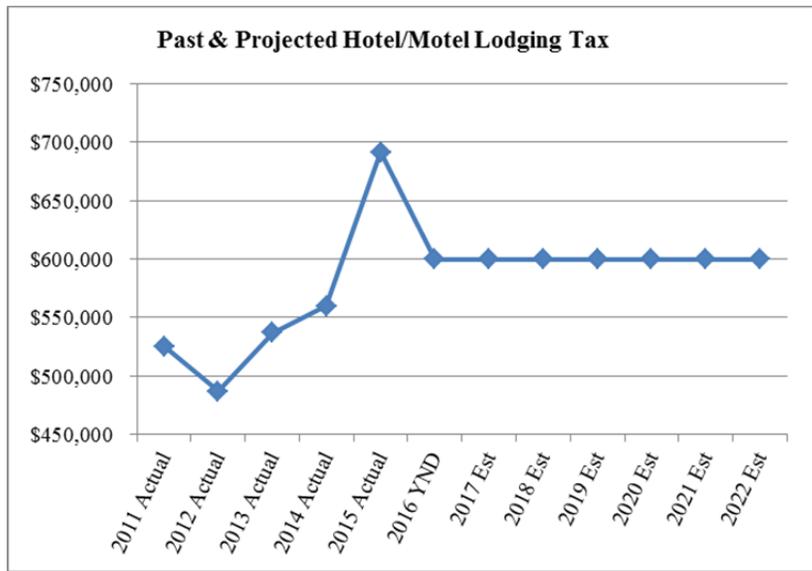
Transient Rental Income Tax (RCW 67.28.180)

The City imposed a 2.0% transient rental income tax effective March 1996. The tax is credited against the state retail sales tax so that the hotel/motel tax is not an additional tax for the customer but represents sharing of the state retail sales tax receipts on lodging with the city (State Shared Revenues).

Special Hotel/Motel Tax (RCW 67.28.181)

The City imposed a 2% special hotel/motel tax in June 1996 and an additional 3% in June 1997 for a total rate of 5%. The combined rate of state and local retail sales tax (except RTA tax), the state convention center tax, and any special hotel/motel taxes may not exceed 12%. However, a higher aggregate rate cap applies for jurisdictions that previously levied higher hotel/motel tax rates (such as Lakewood which was grandfathered.)

Year	Hotel/Motel Lodging Tax	Chg Over Prior Year	
		\$	%
2011 Actual	\$ 525,239	\$ (35,102)	-6.3%
2012 Actual	\$ 486,709	\$ (38,530)	-7.3%
2013 Actual	\$ 537,009	\$ 50,300	10.3%
2014 Actual	\$ 559,866	\$ 22,857	4.3%
2015 Actual	\$ 691,797	\$ 131,931	23.6%
2016 YND	\$ 600,000	\$ (91,797)	-13.3%
2017 Est	\$ 600,000	\$ -	0.0%
2018 Est	\$ 600,000	\$ -	0.0%
2019 Est	\$ 600,000	\$ -	0.0%
2020 Est	\$ 600,000	\$ -	0.0%
2021 Est	\$ 600,000	\$ -	0.0%
2022 Est	\$ 600,000	\$ -	0.0%
Average 6 Year Change (2011 - 2016)			2.1%
Average 6 Year Change (2012 - 2017)			3.1%
Average 6 Year Change (2013 - 2018)			1.7%



Use of the hotel/motel lodging tax per the City of Lakewood’s Lodging Tax Funding Guidelines and commensurate with state statutes:

- 4% - Can be used for tourism promotion, or the acquisition of tourism-related facilities, or operation of tourism-related facilities.
- 3%- Can only be used for the acquisition, construction, expansion, marketing, management, and financing of convention facilities, and facilities necessary to support major tourism destination attractions that serve a minimum of one million visitors per year.

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

Surface Water Management Fund

Surface Water Management Fees

The Surface Water Management (SWM) fund manages surface water run-off accounts for the City's only utility operation. The City applies a rate structure as a utility service charge to all parcels within the City and those incorporated areas defined by an interlocal drainage agreement as authorized by the City's municipal code. The purpose of this charge is to provide resources to plan, manage, design, construct, maintain, revise, and upgrade the storm drainage and surface water runoff systems within the corporate limits of the City of Lakewood. This authority is invoked to minimize the property damage, promote and protect public health, safety, and welfare, minimize water quality degradation by preventing siltation, contamination and erosion of the City's waterways, protect aquifers, insure the safety of City streets, and rights-of-way, assure compliance with federal and state storm drainage, surface water management, and water quality regulations and legislation, increase educational and recreational opportunities, encourage the preservation of natural drainage systems, and foster other beneficial public uses.

All parcels are subject to a service charge with some exceptions. The following parcels are exempt from paying the utility service charge: all parcels consisting of mineral rights only; all parcels consisting of entirely tidelands, rivers, lakes, creeks and/or streams; all vacant/undeveloped parcels less than two-tenths (2/10ths) of an acre (8,712 square feet) in total area; all parcels within national parks due to minuscule amount of impervious area compared to the pristine nature of total acreage protected for future generations; all parcels that are used for church, community center, community hall, grange or community service-oriented purposes as well as those owned by an organization with nonprofit benefit as defined by state statute.

Low income senior citizens and disabled persons receiving relief under RCW 84.36.381 receive partial exemption from surface water service charges and surcharge as defined in the City's municipal code.

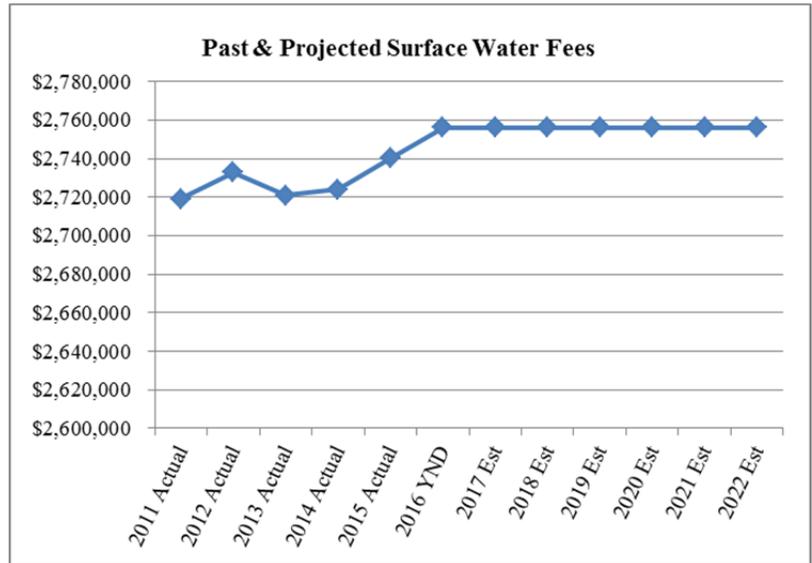
The annual service charge rates are as follows:

Type	Fee
Residential	\$77.40
Duplex	\$101.15
Multi-Family	\$0.03102 per square foot of impervious area, less an additional \$5.00
All Mobile Homes other than Residential	\$40.70 per vacant or occupied mobile home site (mobile home equivalent) plus \$0.03102 per square foot of impervious areas in addition to mobile home site.
Vacant/Undeveloped	\$0.410 per acre, less an additional \$5.00, but in no case shall the minimum service charge be less than \$15.98
Forest and Timber Land	\$15.98 per parcel, plus \$0.410/acre on lands classified as forest lands under RCW 84.33 or RCW 84.34
City Streets, Roads and Public Highways	\$0.00930 per square feet of impervious area, less an additional \$5.00
All Other Parcels	\$0.03102 per square foot of impervious area, less an additional \$5.00, but in no case shall the minimum service charge be less than the higher of the residential equivalent rate for each year of the charge for a vacant/undeveloped parcel of equal acreage.

The annual service charge is calculated based on impervious area and parcel status as of January 1 each year. The annual service charge is due the City on or before April 30 of each year and shall be paid together with payment of real property tax upon the parcel, if any, and is delinquent thereafter. Provided, that if real property tax upon the parcel payable in that year exceeds thirty dollars, and one-half of the tax, together with one-half of the annual service charge provided by this section are paid on or before April 30 of such year, the remaining one-half of the annual service charge is due and payable on October 30, next following, or at the time of payment of the remaining

tax on the parcel, whichever is earlier and is delinquent after that date. The service charge is incorporated on the Pierce County Real Property Tax Statement.

Year	Surface Water Fees	Chg Over Prior Year	
		\$	%
2011 Actual	\$ 2,718,958	\$ 68,737	2.6%
2012 Actual	\$ 2,732,964	\$ 14,006	0.5%
2013 Actual	\$ 2,720,766	\$ (12,198)	-0.4%
2014 Actual	\$ 2,723,885	\$ 3,119	0.1%
2015 Actual	\$ 2,740,257	\$ 16,372	0.6%
2016 YND	\$ 2,756,000	\$ 15,743	0.6%
2017 Est	\$ 2,756,000	\$ -	0.0%
2018 Est	\$ 2,756,000	\$ -	0.0%
2019 Est	\$ 2,756,000	\$ -	0.0%
2020 Est	\$ 2,756,000	\$ -	0.0%
2021 Est	\$ 2,756,000	\$ -	0.0%
2022 Est	\$ 2,756,000	\$ -	0.0%
Average 6 Year Change (2011 - 2016)			0.2%
Average 6 Year Change (2012 - 2017)			0.1%
Average 6 Year Change (2013 - 2018)			0.2%





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	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
(001) GENERAL FUND										
<i>REVENUES:</i>										
Taxes	\$25,056,768	\$25,902,341	\$25,533,800	\$25,749,634	\$26,053,034	\$26,498,600	\$26,961,500	\$27,436,100	\$27,922,800	\$28,421,800
Property Tax	6,468,617	6,563,936	6,639,000	6,644,634	6,711,734	6,812,400	6,914,600	7,018,300	7,123,600	7,230,500
Local Sales & Use Tax	8,272,877	8,707,904	8,601,900	8,750,000	8,925,000	9,192,800	9,468,600	9,752,700	10,045,300	10,346,700
Sales/Parks	481,690	515,202	499,900	515,000	525,300	541,100	557,300	574,000	591,200	608,900
Brokered Natural Gas Use Tax	79,394	33,661	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Criminal Justice Sales Tax	863,463	926,884	898,300	945,000	963,900	992,800	1,022,600	1,053,300	1,084,900	1,117,400
Admissions Tax	654,011	656,410	680,400	610,000	616,100	622,300	634,700	647,400	660,300	673,500
Utility Tax	5,747,855	5,703,609	5,644,000	5,644,000	5,644,000	5,644,000	5,644,000	5,644,000	5,644,000	5,644,000
Leasehold Tax	6,457	22,800	8,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Gambling Tax	2,482,403	2,771,934	2,532,300	2,599,000	2,625,000	2,651,200	2,677,700	2,704,400	2,731,500	2,758,800
Franchise Fees	3,382,845	3,520,594	3,510,300	3,529,000	3,634,900	3,743,900	3,856,100	3,971,800	4,091,000	4,213,700
Cable, Water, Sewer, Solid Waste	2,524,420	2,666,387	2,626,100	2,709,000	2,790,300	2,874,000	2,960,100	3,048,900	3,140,400	3,234,600
Tacoma Power	858,425	854,207	884,200	820,000	844,600	869,900	896,000	922,900	950,600	979,100
Development Service Fees	1,096,893	1,002,837	1,481,000	1,190,370	1,304,214	1,354,391	1,395,300	1,437,200	1,480,200	1,524,300
Building Permits	443,123	453,669	685,300	475,000	494,000	513,760	529,200	545,100	561,500	578,300
Other Building Permit Fees	100,147	98,058	143,600	122,600	126,480	130,511	134,400	138,300	142,300	146,400
Plan Review/Plan Check Fees	466,631	371,069	572,000	491,340	596,256	620,097	638,700	657,900	677,600	697,900
Other Zoning/Development Fees	86,993	80,040	80,100	101,430	87,478	90,023	93,000	95,900	98,800	101,700
Licenses & Permits	447,376	452,242	510,900	439,500	481,500	481,500	481,500	481,500	481,500	481,500
Business License	270,375	248,339	332,900	261,500	303,500	303,500	303,500	303,500	303,500	303,500
Alarm Permits & Fees	135,883	164,363	136,000	136,000	136,000	136,000	136,000	136,000	136,000	136,000
Animal Licenses	41,118	39,540	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000
State Shared Revenues	1,146,708	1,108,785	1,197,900	1,201,600	1,212,908	1,213,000	1,213,000	1,213,000	1,213,000	1,213,000
Sales Tax Mitigation	48,556	46,846	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Criminal Justice	147,169	134,679	150,200	153,100	154,752	154,800	154,800	154,800	154,800	154,800
Criminal Justice High Crime	332,925	224,154	236,700	236,700	236,700	236,700	236,700	236,700	236,700	236,700
Liquor Excise Tax	99,953	191,738	258,500	267,500	274,596	274,600	274,600	274,600	274,600	274,600
Liquor Board Profits	518,105	511,368	502,500	494,300	496,860	496,900	496,900	496,900	496,900	496,900
Intergovernmental	353,747	413,554	401,025	406,025	417,700	429,800	442,200	454,900	467,900	481,400
Police FBI & Other Misc	37,607	13,334	12,900	12,900	12,900	12,900	12,900	12,900	12,900	12,900
Police-Animal Svcs-Steilacoom	10,586	12,173	13,000	13,000	13,400	13,800	14,200	14,600	15,000	15,500
Police-Animal Svcs-Dupont	20,554	27,954	27,000	27,000	27,800	28,600	29,500	30,400	31,300	32,200
Police-South Sound 911 Investigations	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Muni Court-University Place Contract	225,000	170,585	124,711	124,711	128,500	132,400	136,400	140,500	144,700	149,000
Muni Court-Town of Steilacoom Contract	10,000	99,276	92,352	92,352	95,100	98,000	100,900	103,900	107,000	110,200
Muni Court-City of Dupont	-	89,042	131,062	131,062	135,000	139,100	143,300	147,600	152,000	156,600
Administrative Services - Human Resources	-	1,190	-	-	-	-	-	-	-	-
Parks & Recreation	50,000	-	-	-	-	-	-	-	-	-

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
(001) GENERAL FUND-continued										
Charges for Services & Fees	1,003,355	944,539	989,500	974,000	977,500	979,500	979,500	979,500	979,500	979,500
Parks & Recreation Fees	234,414	231,151	262,500	255,500	259,000	261,000	261,000	261,000	261,000	261,000
Court Transport-University Place	11,220	-	-	-	-	-	-	-	-	-
Court Transport-Steilacoom	2,805	-	-	-	-	-	-	-	-	-
Police - Various Contracts	3,695	19,800	-	-	-	-	-	-	-	-
Police - Towing Impound Fees	49,300	37,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Police - Extra Duty	398,599	363,353	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Police - Western State Hospital Community Policing Program	288,027	286,537	276,000	276,000	276,000	276,000	276,000	276,000	276,000	276,000
Other	15,295	6,697	11,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Fines & Forfeitures	2,089,104	1,981,247	2,194,100	1,982,219	1,982,219	1,982,219	1,982,200	1,982,200	1,982,200	1,982,200
Municipal Court	1,384,894	1,282,219	1,444,100	1,282,219	1,282,219	1,282,219	1,282,200	1,282,200	1,282,200	1,282,200
Photo Infraction	704,211	699,028	750,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Miscellaneous/Interest/Other	140,049	117,636	74,150	70,150	48,650	48,650	48,700	48,700	48,700	48,700
Interest Earnings	7,202	7,919	2,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Penalties & Interest - Taxes	33,952	21,915	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500
Miscellaneous/Other	98,895	87,801	41,650	33,650	12,150	12,150	12,200	12,200	12,200	12,200
Interfund Transfers	313,060	284,700								
Transfers In - Fund 101 Street O&M	28,360	-	-	-	-	-	-	-	-	-
Transfer In - Fund 401 SWM Operations	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700
Subtotal Operating Revenues	\$35,029,905	\$35,728,474	\$36,177,375	\$35,827,198	\$36,397,325	\$37,016,260	\$37,644,700	\$38,289,600	\$38,951,500	\$39,630,800
% Revenue Change over Prior Year	1.85%	1.99%	1.26%	0.28%	1.59%	1.70%	1.70%	1.71%	1.73%	1.74%
EXPENDITURES:										
City Council	94,441	103,021	136,290	136,290	134,910	134,920	138,800	142,600	146,500	150,500
Legislative	90,811	103,021	132,840	132,840	131,460	131,470	135,300	139,100	143,000	147,000
Sister City	3,631	-	3,450	3,450	3,450	3,450	3,500	3,500	3,500	3,500
City Manager	528,918	601,322	592,066	590,832	611,558	620,129	639,000	657,900	677,400	697,400
Executive	425,967	477,028	463,016	461,782	487,168	491,859	506,800	521,800	537,300	553,200
Governmental Relations	102,950	124,294	129,050	129,050	124,390	128,270	132,200	136,100	140,100	144,200
Municipal Court	1,893,926	1,790,330	2,046,213	2,128,783	1,996,463	2,053,330	2,115,300	2,178,700	2,244,100	2,311,200
Judicial Services	986,509	1,009,561	1,147,133	1,140,903	1,016,423	1,053,650	1,085,500	1,118,100	1,151,600	1,185,900
Professional Services	444,802	489,074	523,700	612,500	626,400	636,400	655,600	675,300	695,700	716,700
Probation & Detention	462,615	291,696	375,380	375,380	353,640	363,280	374,200	385,300	396,800	408,600
Administrative Services	3,441,279	1,490,468	1,628,158	1,623,004	1,616,401	1,655,784	1,705,700	1,756,500	1,808,600	1,862,100
Finance	1,148,980	979,952	1,120,126	1,116,309	1,073,178	1,096,315	1,129,400	1,163,100	1,197,700	1,233,300
Information Technology	869,656	-	-	-	-	-	-	-	-	-
Human Resources & Safety	493,076	510,516	508,032	506,695	543,223	559,469	576,300	593,400	610,900	628,800
Risk Management	929,567	-	-	-	-	-	-	-	-	-

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
(001) GENERAL FUND-continued										
Legal	1,272,057	1,634,745	1,752,249	1,690,990	1,718,200	1,688,739	1,739,300	1,791,000	1,844,200	1,899,300
Legal (Civil & Criminal)	1,057,235	-	-	-	-	-	-	-	-	-
Civil Legal Services	-	823,942	891,614	889,109	854,100	875,894	902,100	929,200	957,000	985,900
Criminal Prosecution Services	-	397,917	477,620	420,020	377,429	382,786	394,300	405,800	417,600	429,900
City Clerk	133,536	283,737	293,015	291,861	331,671	340,059	350,200	360,500	371,200	382,100
Election	81,286	129,149	90,000	90,000	155,000	90,000	92,700	95,500	98,400	101,400
Community & Economic Development	1,786,180	1,876,796	2,160,784	1,935,268	1,871,780	1,926,371	1,981,400	2,040,300	2,100,900	2,163,000
Planning	676,832	-	-	-	-	-	-	-	-	-
Current Planning	-	631,708	619,125	616,683	617,830	641,329	659,700	679,600	700,000	720,900
Long Range Planning	-	233,089	411,397	192,093	149,133	150,724	154,900	159,100	163,600	168,200
Building	817,591	845,554	970,768	967,509	932,990	956,592	984,500	1,014,200	1,044,600	1,075,700
Economic Development	291,756	166,445	159,494	158,983	171,827	177,726	182,300	187,400	192,700	198,200
Parks, Recreation & Community Services	2,155,686	2,465,429	2,670,401	2,677,682	2,630,206	2,641,869	2,710,200	2,779,900	2,851,400	2,924,700
Human Services	366,512	380,249	402,570	402,570	420,020	420,290	422,200	423,900	425,800	427,700
Administration	201,177	279,425	294,231	293,656	276,215	282,374	290,700	299,200	308,000	317,200
Recreation	301,182	378,728	400,970	400,970	431,820	439,170	452,400	465,900	479,700	494,000
Senior Services	207,557	205,028	212,760	212,760	219,571	223,851	230,600	237,400	244,400	251,500
Parks Facilities	481,251	601,638	474,075	471,910	463,507	466,955	480,800	495,100	509,700	524,600
Fort Steilacoom Park	443,644	476,101	637,108	646,143	610,237	596,657	614,500	632,900	651,600	670,800
Street Landscape Maintenance	154,363	144,261	248,687	249,673	208,836	212,572	219,000	225,500	232,200	238,900
Police	19,883,014	21,595,504	22,546,826	22,925,545	23,173,274	24,122,464	24,846,000	25,590,100	26,357,100	27,147,300
Command	1,804,138	3,843,299	4,605,043	4,194,462	4,561,256	4,738,924	4,880,800	5,027,200	5,177,800	5,332,900
Jail Service	693,896	700,814	624,240	624,240	624,240	624,240	643,000	662,300	682,200	702,700
Dispatch Services/SS911	2,027,605	2,112,715	2,156,869	2,156,869	2,195,070	2,195,070	2,260,900	2,328,700	2,398,600	2,470,600
Investigations	2,491,608	3,436,838	3,609,200	4,397,600	4,122,600	4,363,200	4,494,000	4,628,700	4,767,500	4,910,500
Patrol	6,722,494	6,918,555	6,995,550	6,995,550	7,384,440	7,799,890	8,033,800	8,274,600	8,522,800	8,778,600
Special Units	1,223,404	156,104	110,850	110,850	110,850	110,850	114,200	117,600	121,100	124,800
SWAT	107,997	81,170	73,710	73,710	78,750	73,150	75,300	77,500	79,800	82,200
Crime Prevention	757,439	819,654	922,670	922,670	1,106,150	1,164,400	1,199,500	1,235,500	1,272,700	1,310,900
Contracted Services (Extra Duty, offset by Revenue)	441,460	443,998	400,000	400,000	400,000	400,000	412,000	424,400	437,100	450,200
Community Safety Resource Team (CSRT)	603,847	393,837	429,407	430,307	349,570	353,100	363,700	374,300	385,400	396,800
Training	217,496	113,660	107,425	107,425	160,060	159,400	164,100	169,000	174,100	179,300
Traffic Policing	1,259,338	1,161,290	1,353,320	1,353,320	997,368	1,047,610	1,079,000	1,111,100	1,144,300	1,178,600
Property Room	299,386	264,470	313,300	313,300	253,000	259,690	267,400	275,200	283,300	291,600
Reimbursements	493,432	457,237	105,332	105,332	120,370	121,500	125,400	129,000	132,800	136,700
Emergency Management	14,407	18,773	29,040	29,040	38,040	38,040	39,200	40,400	41,600	42,800
Animal Control	308,667	298,364	320,870	320,870	281,510	283,400	292,000	300,800	309,800	319,100
Road & Street/Camera Enforcement	416,400	374,726	390,000	390,000	390,000	390,000	401,700	413,800	426,200	439,000

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
(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	131,290	131,290	131,720	131,720	423,470	359,570	311,770	322,170
Commuter Trip Reduction	7,942	1,128	-	-	-	-	-	-	-	-
Fleet Management	1,844	-	-	-	-	-	-	-	-	-
Other (affects many departments)	147,701	131,274	131,290	131,290	131,720	131,720	135,600	139,700	143,900	148,300
Liquor/Pollution Control	38,496	-	-	-	-	-	-	-	-	-
Unallocated Internal Service Charges	-	-	-	-	-	-	-	-	-	-
IT 6-Year Strategic Plan	-	-	-	-	-	-	287,870	219,870	167,870	173,870
Interfund Transfers	1,324,432	1,641,482	1,791,953	1,728,029	1,539,731	1,525,313	1,549,606	1,580,156	1,649,694	1,704,681
Transfer to Fund 101 Street O&M	1,001,675	1,266,320	1,312,143	1,225,435	1,027,161	1,012,178	1,072,400	1,104,500	1,166,200	1,224,200
Transfer to Fund 105/190 Abatement Program	-	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Transfer to Fund 201 GO Bond Debt Service	287,758	340,162	444,810	467,594	477,570	478,135	442,206	440,656	448,494	445,481
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	\$35,456,230	\$35,567,713	\$35,424,243	\$36,500,639	\$37,848,776	\$38,876,726	\$39,991,664	\$41,182,351
% Expenditure Change over Prior Year	0.30%	-2.89%	6.37%	6.71%	-0.40%	3.04%	3.69%	2.72%	2.87%	2.98%
OPERATING INCOME (LOSS)	\$707,965	\$2,396,975	\$721,145	\$259,485	\$973,083	\$515,622	(\$204,076)	(\$587,126)	(\$1,040,164)	(\$1,551,551)
As a % of Operating Expenditures	2.06%	7.19%	2.03%	0.73%	2.75%	1.41%	-0.54%	-1.51%	-2.60%	-3.77%
<i>OTHER FINANCING SOURCES:</i>										
Grants, Donations/Contrib, 1-Time	299,991	335,163	259,368	284,618	69,750	69,750	-	-	-	-
Contributions/Donations	47,889	52,306	44,000	69,250	69,750	69,750	-	-	-	-
Proceeds from Sale of Assets/Capital Lease	-	1	-	-	-	-	-	-	-	-
Grants	252,102	282,856	215,368	215,368	-	-	-	-	-	-
Transfers In	2,015,015	40,802	270,000	270,000	96,050	16,000	-	-	-	-
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	270,000	-	-	-	-	-	-
Transfer In - Fund 501 Fleet & Equipment	1,074,959	40,802	-	-	96,050	16,000	-	-	-	-
Subtotal Other Financing Sources	\$2,315,006	\$375,965	\$529,368	\$554,618	\$165,800	\$85,750	\$0	\$0	\$0	\$0

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
(001) GENERAL FUND-continued										
<i>OTHER FINANCING USES:</i>										
Capital & Other 1-Time	973,111	570,544	734,513	734,513	720,828	295,906	168,750	138,750	138,750	138,750
Municipal Court	51,459	51,350	18,056	18,056	41,024	17,485	-	-	-	-
City Council	5,264	-	-	-	-	-	-	-	-	-
City Manager	18,000	31,573	11,933	11,933	29,483	4,044	-	-	-	-
Administrative Services	465,692	3,992	9,785	9,785	46,276	17,594	-	-	-	-
IT 6-Year Strategic Plan	-	-	-	-	-	-	168,750	138,750	138,750	138,750
Legal/Clerk	21,209	309,575	47,453	47,453	44,381	18,917	-	-	-	-
Community & Economic Development	321,515	59,524	466,165	466,165	52,026	22,175	-	-	-	-
Parks, Recreation & Community Services	9,725	1,294	72,582	72,582	49,998	21,311	-	-	-	-
Police	52,863	113,235	108,539	108,539	457,640	194,380	-	-	-	-
Public Works/Property Management	27,385	-	-	-	-	-	-	-	-	-
Interfund Transfers	97,848	886,229	613,020	613,020	798,923	682,033	565,500	594,600	595,900	597,300
Transfer Out - Fund 101 Street O&M	37,000	-	14,531	14,531	158,923	42,033	\$15,500	44,600	45,900	47,300
Transfer Out - Fund 105 Property Abatement	-	-	-	-	90,000	90,000	-	-	-	-
Transfer Out - Fund 192 OEA Grant	50,000	50,000	54,750	54,750	50,000	50,000	50,000	50,000	50,000	50,000
Transfer Out - Fund 195 Police Grants	10,848	-	-	-	-	-	-	-	-	-
Transfer Out - Fund 301 Parks CIP	-	146,729	-	-	-	-	-	-	-	-
Transfer Out - Fund 302 Transportation CIP	-	689,500	310,500	310,500	500,000	500,000	500,000	500,000	500,000	500,000
Transfer Out - Fund 501 Fleet & Equip Reserves	-	-	233,239	233,239	-	-	-	-	-	-
Subtotal Other Financing Uses	\$1,070,959	\$1,456,773	\$1,347,533	\$1,347,533	\$1,519,751	\$977,939	\$734,250	\$733,350	\$734,650	\$736,050
Total Revenues and Other Sources	\$37,344,911	\$36,104,439	\$36,706,743	\$36,381,816	\$36,563,125	\$37,102,010	\$37,644,700	\$38,289,600	\$38,951,500	\$39,630,800
Total Expenditures and other Uses	\$35,392,899	\$34,788,272	\$36,803,763	\$36,915,246	\$36,943,994	\$37,478,578	\$38,583,026	\$39,610,076	\$40,726,314	\$41,918,401
Beginning Fund Balance:	\$2,580,681	\$4,532,693	\$5,848,860	\$5,848,860	\$5,315,430	\$4,934,561	\$4,557,994	\$3,619,668	\$2,299,192	\$524,378
Ending Fund Balance:	\$4,532,693	\$5,848,860	\$5,751,840	\$5,315,430	\$4,934,561	\$4,557,994	\$3,619,668	\$2,299,192	\$524,378	(\$1,763,223)
Ending Fund Balance as a % of Gen/Street Operating Revenues	12.6%	16.0%	15.5%	14.4%	13.2%	12.0%	9.4%	5.9%	1.3%	-4.3%
Reserve - Total Target 12% of Gen/Street Operating Revenues	\$4,316,235	\$4,397,783	\$4,445,565	\$4,415,222	\$4,483,722	\$4,557,991	\$4,633,404	\$4,710,792	\$4,790,220	\$4,871,736
2% Contingency Reserves	\$719,372	\$732,964	\$740,928	\$735,870	\$747,287	\$759,665	\$772,234	\$785,132	\$798,370	\$811,956
5% General Fund Reserves	\$1,798,431	\$1,832,409	\$1,852,319	\$1,839,676	\$1,868,218	\$1,899,163	\$1,930,585	\$1,962,830	\$1,995,925	\$2,029,890
5% Strategic Reserves	\$1,798,431	\$1,832,409	\$1,852,319	\$1,839,676	\$1,868,218	\$1,899,163	\$1,930,585	\$1,962,830	\$1,995,925	\$2,029,890
Unreserved / (12% Adopted Reserves Shortfall):	\$216,459	\$1,451,078	\$1,306,275	\$900,208	\$450,839	\$3	(\$1,013,736)	(\$2,411,600)	(\$4,265,842)	(\$6,634,959)

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 101 STREET OPERATIONS & MAINTENANCE										
<i>REVENUES:</i>										
Permits	84,653	56,942	28,000	96,000	96,000	96,000	96,000	96,000	96,000	96,000
Engineering Review Fees	1,303	1,050	300	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Motor Vehicle Fuel Tax	852,760	861,723	840,700	869,319	870,028	870,000	870,000	870,000	870,000	870,000
Interest Earnings	2	-	-	-	-	-	-	-	-	-
Subtotal Operating Revenues	\$ 938,717	\$ 919,715	\$ 869,000	\$ 966,319	\$ 967,028	\$ 967,000				
<i>EXPENDITURES:</i>										
Street Lighting	490,880	470,847	309,656	309,656	164,760	164,760	169,700	174,700	179,800	185,000
Traffic Control Devices	548,874	442,137	440,240	440,240	422,660	425,450	438,300	451,400	464,900	478,700
Snow & Ice Response	28,643	10,103	15,850	15,850	15,500	15,500	16,000	16,500	17,000	17,500
Road & Street Preservation	969,480	1,246,351	1,382,447	1,407,058	1,393,769	1,375,968	1,417,900	1,460,000	1,503,400	1,547,800
Transfer Out - Fund 001 General Admin Support	28,360	-	-	-	-	-	-	-	-	-
Contribution to Fleet & Equipment Reserves	100	-	-	-	-	-	-	-	-	-
Subtotal Operating Expenditures	\$ 2,066,337	\$ 2,169,439	\$ 2,148,193	\$ 2,172,804	\$ 1,996,689	\$ 1,981,678	\$ 2,041,900	\$ 2,102,600	\$ 2,165,100	\$ 2,229,000
OPERATING INCOME (LOSS)	\$ (1,127,620)	\$ (1,249,724)	\$ (1,279,193)	\$ (1,206,485)	\$ (1,029,661)	\$ (1,014,678)	\$ (1,074,900)	\$ (1,135,600)	\$ (1,198,100)	\$ (1,262,000)
<i>OTHER FINANCING SOURCES:</i>										
Grants	-	-	-	-	-	-	-	-	-	-
Donations/Contributions	4,146	9,780	-	10,000	-	-	-	-	-	3,500
Proceeds from Sale of Assets/Capital Lease	(2,096)	2,288	-	-	-	-	-	-	-	-
Judgments, Settlements/Miscellaneous	16,205	2,143	-	1,500	-	-	-	-	-	1,500
Permits Deposits for Professional Services	-	5,060	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Transfer In From General Fund	1,038,675	1,266,320	1,326,674	1,239,966	1,186,084	1,054,211	1,087,900	1,149,100	1,212,100	1,271,500
Subtotal Other Financing Sources	\$1,056,931	\$1,285,591	\$1,326,674	\$1,253,966	\$1,188,584	\$1,056,711	\$1,090,400	\$1,151,600	\$1,214,600	\$1,279,000
<i>OTHER FINANCING USES:</i>										
Grants/Other	12,280	5,060	-	-	-	-	-	-	-	-
Building, Vehicles, Equipment	-	3,703	32,481	32,481	143,923	27,033	-	-	-	-
Construction - Traffic Control	-	27,105	15,000	15,000	15,000	15,000	15,500	16,000	16,500	17,000
Subtotal Other Financing Uses	\$12,280	\$35,867	\$47,481	\$47,481	\$158,923	\$42,033	\$15,500	\$16,000	\$16,500	\$17,000
Total Revenues and Other Sources	\$1,995,648	\$2,205,306	\$2,195,674	\$2,220,285	\$2,155,612	\$2,023,711	\$2,057,400	\$2,118,600	\$2,181,600	\$2,246,000
Total Expenditures and other Uses	\$2,078,617	\$2,205,306	\$2,195,674	\$2,220,285	\$2,155,612	\$2,023,711	\$2,057,400	\$2,118,600	\$2,181,600	\$2,246,000
Beginning Fund Balance:	\$ 82,969	\$ -								
Ending Fund Balance:	\$ (0)	\$ (0)	\$ -							

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 102 REAL ESTATE EXCISE TAX (Street Capital Fund prior to 2015)										
<i>REVENUES:</i>										
Real Estate Excise Tax	1,100,298	1,486,450	1,224,000	1,400,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
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	-	-	-	-	-	-	-	-
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	\$ 1,224,000	\$ 1,400,000	\$ 1,300,000					
<i>EXPENDITURES:</i>										
Capital Projects	5,419,063	-	-	-	-	-	-	-	-	-
Transfer Out - Fund 301 General Govt/Parks CIP	-	85,878	60,234	60,234	100,000	260,000	50,000	50,000	50,000	50,000
Transfer Out - Fund 302 Transportation Capital	-	1,773,634	1,606,071	1,606,071	1,091,000	1,253,465	1,142,500	944,500	1,740,000	1,243,000
Transfer Out - Fund 401 Surface Water Mgmt	487,975	268,989	-	-	-	-	-	-	-	-
Total Expenditures	\$ 5,907,038	\$ 2,128,501	\$ 1,666,305	\$ 1,666,305	\$ 1,191,000	\$ 1,513,465	\$ 1,192,500	\$ 994,500	\$ 1,790,000	\$ 1,293,000
Beginning Fund Balance:	\$841,124	\$1,118,529	\$476,554	\$476,554	\$210,249	\$319,249	\$105,784	\$213,284	\$518,784	\$28,784
Ending Fund Balance:	\$1,118,529	\$476,554	\$34,249	\$210,249	\$319,249	\$105,784	\$213,284	\$518,784	\$28,784	\$35,784

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT										
<i>REVENUES:</i>										
\$20 Vehicle License Fee (net of fee)	-	484,016	685,000	685,350	689,000	689,000	689,000	689,000	689,000	689,000
Interest Earnings	-	49	-	-	-	-	-	-	-	-
Total Revenue	\$ -	\$ 484,065	\$ 685,000	\$ 685,350	\$ 689,000					
<i>EXPENDITURES:</i>										
WCIA Risk Assessment	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Audit	-	-	4,000	4,350	-	-	5,000	-	-	4,350
Transfer to Fund 302 Transportation Capital	-	481,565	678,500	678,500	682,500	682,500	682,500	682,500	682,500	682,500
Total Expenditures	\$ -	\$ 484,065	\$ 685,000	\$ 685,350	\$ 685,000	\$ 685,000	\$ 690,000	\$ 685,000	\$ 685,000	\$ 689,350
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 8,000	\$ 7,000	\$ 11,000	\$ 15,000
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 8,000	\$ 7,000	\$ 11,000	\$ 15,000	\$ 14,650

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 104 HOTEL/MOTEL LODGING TAX										
<i>REVENUES:</i>										
Special Hotel/Motel Lodging Tax (5%)	399,904	494,141	428,571	428,571	428,571	428,571	428,571	428,571	428,571	428,571
Transient Rental income Tax (2%)	159,962	197,656	171,429	171,429	171,429	171,429	171,429	171,429	171,429	171,429
Interest Earnings	1,255	2,920	-	-	-	-	-	-	-	-
Total Revenues	\$ 561,121	\$ 694,717	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
<i>EXPENDITURES:</i>										
Administration	19,319	2,658	-	-	-	-	-	-	-	-
Lodging Tax Programs	448,620	412,477	503,850	503,850	600,000	600,000	600,000	600,000	600,000	600,000
Lodging Tax Programs-Transfer Out to Fund 301 Parks CIP	-	35,000	400,000	400,000	500,000	50,000	50,000	50,000	-	-
Total Expenditures	\$ 467,938	\$ 450,135	\$ 903,850	\$ 903,850	\$ 1,100,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 600,000	\$ 600,000
Beginning Fund Balance:	\$ 935,374	\$ 1,028,557	\$ 1,273,140	\$ 1,273,140	\$ 969,290	\$ 469,290	\$ 419,290	\$ 369,290	\$ 319,290	\$ 319,290
Ending Fund Balance:	\$ 1,028,557	\$ 1,273,140	\$ 969,290	\$ 969,290	\$ 469,290	\$ 419,290	\$ 369,290	\$ 319,290	\$ 319,290	\$ 319,290

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 105 PROPERTY ABATEMENT & RENTAL HOUSING SAFETY PROGRAM										
<i>REVENUES:</i>										
Abatement Charges	47,549	2,525	8,869	23,356	-	80,319	96,941	86,250	115,000	115,000
Interest Earnings	123	34	-	-	-	-	-	-	-	-
Judgments & Settlements	20,002	-	-	-	-	-	-	-	-	-
Transfer In - Fund 001 General	-	35,000	35,000	35,000	125,000	125,000	35,000	35,000	35,000	35,000
Total Revenues	\$ 67,674	\$ 37,559	\$ 43,869	\$ 58,356	\$ 125,000	\$ 205,319	\$ 131,941	\$ 121,250	\$ 150,000	\$ 150,000
<i>EXPENDITURES:</i>										
Abatement	44,074	150,000	193,200	207,687	125,000	125,000	212,260	121,250	150,000	150,000
Total Expenditures	\$ 44,074	\$ 150,000	\$ 193,200	\$ 207,687	\$ 125,000	\$ 125,000	\$ 212,260	\$ 121,250	\$ 150,000	\$ 150,000
Beginning Fund Balance:	\$ 238,171	\$ 261,771	\$ 149,331	\$ 149,331	\$ -	\$ -	\$ 80,319	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ 261,771	\$ 149,331	\$ -	\$ -	\$ -	\$ 80,319	\$ -	\$ -	\$ -	\$ -

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 106 PUBLIC ART										
<i>REVENUES:</i>										
Interest Earnings	10	9	-	-	-	-	-	-	-	-
Facility Rentals	13,500	9,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Donations/Contributions	-	400	-	-	-	-	-	-	-	-
Total Revenues	\$ 13,510	\$ 9,409	\$ 10,000							
<i>EXPENDITURES:</i>										
Arts Commission Programs	123	723	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Public Art	-	-	31,000	31,000	-	-	-	-	-	-
Total Expenditures	\$ 123	\$ 723	\$ 33,000	\$ 33,000	\$ 2,000					
Beginning Fund Balance:	\$ 12,001	\$ 25,388	\$ 33,388	\$ 34,074	\$ 11,074	\$ 19,074	\$ 27,074	\$ 35,074	\$ 43,074	\$ 51,074
Ending Fund Balance:	\$ 25,388	\$ 34,074	\$ 10,388	\$ 11,074	\$ 19,074	\$ 27,074	\$ 35,074	\$ 43,074	\$ 51,074	\$ 59,074

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 180 NARCOTICS SEIZURE										
<i>REVENUES:</i>										
Forfeitures	67,563	166,343	110,000	110,000	75,000	75,000	75,000	75,000	75,000	75,000
Grants	29,168	-	-	-	-	-	-	-	-	-
Law Enforcement Contracts	-	23,281	6,828	6,828	-	-	-	-	-	-
Interest Earnings	686	1,443	-	532	-	-	-	-	-	-
Total Revenues	\$ 97,417	\$ 191,066	\$ 116,828	\$ 117,360	\$ 75,000					
<i>EXPENDITURES:</i>										
Investigations	283,413	192,753	598,413	598,413	75,000	75,000	75,000	75,000	75,000	75,000
Capital Purchases	94,845	-	-	-	-	-	-	-	-	-
Transfer Out - Fund 001 General	14,061	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 392,319	\$ 192,753	\$ 598,413	\$ 598,413	\$ 75,000					
Beginning Fund Balance:	\$ 778,174	\$ 483,272	\$ 481,585	\$ 481,585	\$ 532					
Ending Fund Balance:	\$ 483,272	\$ 481,585	\$ -	\$ 532	\$ 532	\$ 532	\$ 532	\$ 532	\$ 532	\$ 532

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 181 FELONY SEIZURE										
<i>REVENUES:</i>										
Interest Earnings	289	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>EXPENDITURES:</i>										
Investigations	10,968	5,044	-	-	-	-	-	-	-	-
Transfer to Fund 001 General	85,939	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 96,907	\$ 5,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance:	\$ 101,662	\$ 5,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ 5,044	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 182 FEDERAL SEIZURE										
<i>REVENUES:</i>										
Forfeitures	68,945	218,838	-	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Interest Earnings	34	62	-	-	-	-	-	-	-	-
Total Revenues	\$ 68,979	\$ 218,899	\$ -	\$ 75,000						
<i>EXPENDITURES:</i>										
Crime Prevention	37,432	83,840	206,847	101,847	104,900	104,900	104,900	104,900	104,900	104,900
Total Expenditures	\$ 37,432	\$ 83,840	\$ 206,847	\$ 101,847	\$ 104,900					
Beginning Fund Balance:	\$ 40,240	\$ 71,787	\$ 206,847	\$ 206,847	\$ 180,000	\$ 150,100	\$ 120,200	\$ 90,300	\$ 60,400	\$ 30,500
Ending Fund Balance:	\$ 71,787	\$ 206,847	\$ -	\$ 180,000	\$ 150,100	\$ 120,200	\$ 90,300	\$ 60,400	\$ 30,500	\$ 600

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 190 CDBG/GRANTS										
<i>REVENUES:</i>										
Grants	1,074,353	817,012	2,168,055	2,168,055	445,000	423,000	402,000	382,000	363,000	345,000
Interest Earnings	1,404	1,004	879	879	-	-	-	-	-	-
Miscellaneous/Contributions	12,058	16,250	-	-	-	-	-	-	-	-
Transfer In - Fund 001 General	-	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 1,087,814	\$ 834,266	\$ 2,168,934	\$ 2,168,934	\$ 445,000	\$ 423,000	\$ 402,000	\$ 382,000	\$ 363,000	\$ 345,000
<i>EXPENDITURES:</i>										
Grants	1,066,645	626,266	1,436,003	1,436,003	395,000	123,000	102,000	132,000	320,000	160,000
Section 108 Loan Repayment	-	-	-	-	50,000	50,000	50,000	-	-	-
Transfer Out - Fund 001 General	840,056	-	-	-	-	-	-	-	-	-
Transfer Out - Fund 302 Transportation	-	163,114	800,198	800,198	-	250,000	250,000	250,000	43,000	185,000
Total Expenditures	\$ 1,906,701	\$ 789,380	\$ 2,236,201	\$ 2,236,201	\$ 445,000	\$ 423,000	\$ 402,000	\$ 382,000	\$ 363,000	\$ 345,000
Beginning Fund Balance:	\$ 841,268	\$ 22,381	\$ 67,267	\$ 67,267	\$ -					
Ending Fund Balance:	\$ 22,381	\$ 67,267	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM										
<i>REVENUES:</i>										
Grant-NSP 1	154,043	-	-	-	-	-	-	-	-	-
Grant-NSP 3	96,032	-	-	-	-	-	-	-	-	-
Abatement Charges	-	-	38,885	39,561	-	94,716	130,225	19,798	-	-
Total Revenues	\$ 250,075	\$ -	\$ 38,885	\$ 39,561	\$ -	\$ 94,716	\$ 130,225	\$ 19,798	\$ -	\$ -
<i>EXPENDITURES:</i>										
Grant-NSP 1	154,111	18,402	191,760	191,760	-	95,392	130,225	19,798	-	-
Grant-NSP 3	96,032	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 250,142	\$ 18,402	\$ 191,760	\$ 191,760	\$ -	\$ 95,392	\$ 130,225	\$ 19,798	\$ -	\$ -
Beginning Fund Balance:	\$ 171,345	\$ 171,277	\$ 152,875	\$ 152,875	\$ 676	\$ 676	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ 171,277	\$ 152,875	\$ -	\$ 676	\$ 676	\$ -	\$ -	\$ -	\$ -	\$ -

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 192 OFFICE OF ECONOMIC ADJUSTMENT/SSMCP										
<i>REVENUES:</i>										
Grants	281,466	153,468	-	408,777	-	-	-	-	-	-
Partner Participation	133,250	153,629	173,500	176,805	176,805	176,805	173,500	173,500	173,500	173,500
Misc/Other	-	-	-	-	-	-	-	-	-	-
Transfer In From Fund 001 General	50,000	50,000	54,750	54,750	50,000	50,000	50,000	50,000	50,000	50,000
Total Revenues	\$ 464,716	\$ 357,097	\$ 228,250	\$ 640,332	\$ 226,805	\$ 226,805	\$ 223,500	\$ 223,500	\$ 223,500	\$ 223,500
<i>EXPENDITURES:</i>										
OEA/SSMCP	408,649	394,313	225,600	607,968	306,672	226,805	223,500	223,500	223,500	223,500
Total Expenditures	\$ 408,649	\$ 394,313	\$ 225,600	\$ 607,968	\$ 306,672	\$ 226,805	\$ 223,500	\$ 223,500	\$ 223,500	\$ 223,500
Beginning Fund Balance:	\$ 28,652	\$ 84,719	\$ 47,503	\$ 47,503	\$ 79,867	\$ -				
Ending Fund Balance:	\$ 84,719	\$ 47,503	\$ 50,153	\$ 79,867	\$ -					

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Prelim	Prelim	Projected	Projected	Projected	Projected
FUND 195 PUBLIC SAFETY GRANTS										
<i>REVENUES:</i>										
Grants	175,919	192,779	163,135	163,135	-	-	-	-	-	-
Transfer In - Fund 001 General	10,848	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 186,767	\$ 192,779	\$ 163,135	\$ 163,135	\$ -					
<i>EXPENDITURES:</i>										
Grants	186,551	192,996	163,135	163,135	-	-	-	-	-	-
Total Expenditures	\$ 186,551	\$ 192,996	\$ 163,135	\$ 163,135	\$ -					
Beginning Fund Balance:	\$ -	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ 216	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE										
<i>REVENUES:</i>										
Transfer-In From Fund 001 General	287,758	340,162	444,810	467,594	477,570	478,135	442,206	440,656	448,494	445,481
Bond Proceeds	-	-	-	1,884,032	-	-	-	-	-	-
Total Revenues	\$ 287,758	\$ 340,162	\$ 444,810	\$ 2,351,626	\$ 477,570	\$ 478,135	\$ 442,206	\$ 440,656	\$ 448,494	\$ 445,481
<i>EXPENDITURES:</i>										
Principal & Interest - 59th Street	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000	77,000
Principal & Interest - Police Station - 2009 LTGO	210,758	212,183	213,160	213,160	208,598	209,038	-	-	-	-
Principal & Interest - Police Station - 2016 LTGO	-	-	-	22,784	36,947	36,947	210,181	209,006	212,594	210,706
Principal & Interest - LOCAL LED Streetlight	-	50,980	154,650	154,650	155,025	155,150	155,025	154,650	158,900	157,775
Bond Refund	-	-	-	1,884,032	-	-	-	-	-	-
Total Expenditures	\$ 287,758	\$ 340,162	\$ 444,810	\$ 2,351,626	\$ 477,570	\$ 478,135	\$ 442,206	\$ 440,656	\$ 448,494	\$ 445,481
Beginning Fund Balance:	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE										
<i>REVENUES:</i>										
Interest	41	149	-	-	-	-	-	-	-	-
Assessments	284,860	607,068	204,485	204,485	204,438	191,881	197,600	203,500	209,700	216,000
Total Revenues	\$ 284,901	\$ 607,217	\$ 204,485	\$ 204,485	\$ 204,438	\$ 191,881	\$ 197,600	\$ 203,500	\$ 209,700	\$ 216,000
<i>EXPENDITURES:</i>										
Principal & Interest-Combined LID 1101/1103	201,846	50,541	610,542	610,542	130,601	120,816	124,400	128,100	132,000	136,000
Principal & Interest - LID 1108	82,153	73,330	71,020	71,020	73,837	71,065	73,200	75,400	77,700	80,000
Total Expenditures	\$ 283,999	\$ 123,871	\$ 681,562	\$ 681,562	\$ 204,438	\$ 191,881	\$ 197,600	\$ 203,500	\$ 209,700	\$ 216,000
Beginning Fund Balance:	\$ 149	\$ 1,051	\$ 484,396	\$ 484,396	\$ 7,319					
Ending Fund Balance:	\$ 1,051	\$ 484,396	\$ 7,319							

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 204 SEWER PROJECT DEBT SERVICE										
<i>REVENUES:</i>										
Sewer Charges (4.75% Sewer Surcharge)	586,192	659,515	600,000	660,000	660,000	660,000	660,000	660,000	660,000	660,000
Interest Earnings/Other	4,620	4,138	-	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Sanitary Side Sewer Connection Home Loan Repayment	10,228	26,246	-	19,020	20,229	20,229	20,229	19,377	17,976	11,724
Total Revenues	\$ 601,039	\$ 689,899	\$ 600,000	\$ 683,520	\$ 684,729	\$ 684,729	\$ 684,729	\$ 683,877	\$ 682,476	\$ 676,224
<i>EXPENDITURES:</i>										
PWTFL Debt Service (PW-04-691-PRE-132)	32,984	32,439	32,390	32,984	32,092	31,795	31,498	31,201	30,904	30,607
PWTFL Debt Service (PW-06-962-022)	313,623	310,679	310,679	313,623	309,206	307,734	306,261	304,789	303,317	301,844
PWTFL Debt Service (PW-08-951-025)	111,828	110,701	110,788	111,828	110,268	109,748	109,227	108,707	108,187	107,667
PWTFL Debt Service (PW-12-851-025)	-	-	44,000	340	2,840	38,214	38,036	37,857	37,679	37,500
Transfer To Fund 311 Sewer Capital	-	270,000	-	-	290,000	50,000	50,000	50,000	50,000	50,000
Total Expenditures	\$ 458,435	\$ 723,819	\$ 497,857	\$ 458,775	\$ 744,406	\$ 537,491	\$ 535,022	\$ 532,554	\$ 530,086	\$ 527,618
Beginning Fund Balance:	\$ 508,250	\$ 650,854	\$ 616,934	\$ 616,934	\$ 841,679	\$ 782,002	\$ 929,240	\$ 1,078,947	\$ 1,230,270	\$ 1,382,660
Ending Fund Balance:	\$ 650,854	\$ 616,934	\$ 719,077	\$ 841,679	\$ 782,002	\$ 929,240	\$ 1,078,947	\$ 1,230,270	\$ 1,382,660	\$ 1,531,266

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE										
<i>REVENUES:</i>										
Interest Earnings	(60)	2,703	-	-	-	-	-	-	-	-
Total Revenues	\$ (60)	\$ 2,703	\$ -							
<i>EXPENDITURES:</i>										
Transfer Out - Fund 001 General	-	-	270,000	270,000	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 270,000	\$ 270,000	\$ -					
Beginning Fund Balance:	\$ 391,858	\$ 391,798	\$ 394,501	\$ 394,501	\$ 124,501					
Ending Fund Balance:	\$ 391,798	\$ 394,501	\$ 124,501							

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 301 PARKS CAPITAL										
<i>REVENUES:</i>										
Grants	-	270,943	984,950	984,950	850,000	1,350,000	2,225,000	1,125,000	-	-
Interest Earnings	1	5	-	-	-	-	-	-	-	-
Contributions/Donations	-	14,000	654,000	654,000	-	-	-	-	-	-
USGA/Verizon Fees	10,000	35,000	-	-	-	-	-	-	-	-
Proceeds from Sale of Land	-	-	193,550	193,550	-	-	-	-	-	-
Transfer In From Fund 001 General	-	146,729	-	-	-	-	-	-	-	-
Transfer In From Fund 102 REET	-	85,878	60,234	60,234	100,000	260,000	50,000	50,000	50,000	50,000
Transfer In From Fund 104 Hotel/Motel Lodging Tax	-	35,000	400,000	400,000	500,000	50,000	50,000	50,000	-	-
Transfer In From Fund 401 Surface Water Mgmt	-	35,000	56,324	56,324	50,000	200,000	50,000	50,000	-	-
Total Revenues	\$ 10,001	\$ 622,555	\$ 2,349,058	\$ 2,349,058	\$ 1,500,000	\$ 1,860,000	\$ 2,375,000	\$ 1,275,000	\$ 50,000	\$ 50,000
<i>EXPENDITURES:</i>										
Capital	-	545,726	2,412,607	2,436,164	1,500,000	1,860,000	2,375,000	1,275,000	50,000	50,000
Total Expenditures	\$ -	\$ 545,726	\$ 2,412,607	\$ 2,436,164	\$ 1,500,000	\$ 1,860,000	\$ 2,375,000	\$ 1,275,000	\$ 50,000	\$ 50,000
Beginning Fund Balance:	\$ 276	\$ 10,277	\$ 87,106	\$ 87,106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ 10,277	\$ 87,106	\$ 23,557	\$ -	\$ -	\$ -				

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 302 TRANSPORATION CAPITAL PROJECT										
<i>REVENUES:</i>										
Motor Vehicle Excise Tax	-	375,289	340,000	340,000	350,000	350,000	350,000	350,000	350,000	350,000
State Transportation Package - Multi-Modal Distribution	-	-	-	70,000	61,740	61,740	61,740	61,740	61,740	61,740
State Transportation Package - Increased Gas Tax	-	-	-	-	54,096	54,096	54,096	54,096	54,096	54,096
Grants	-	6,375,782	17,193,716	19,173,716	4,975,850	15,259,100	8,082,000	2,320,000	2,820,000	1,235,500
Contributions from Utilities/Developers/Partners	-	328,485	1,108,605	1,108,605	20,000	20,000	186,000	-	-	-
LOCAL Financing	-	1,667,849	209,773	209,773	-	-	-	-	-	-
LID Financing	-	-	-	-	-	220,000	422,000	-	-	-
Proceeds from Sale of Asset/Street Vacation	-	154,225	-	-	-	-	-	-	-	-
Interest/Other	-	-	-	-	-	-	-	-	-	-
Transfer In - Fund 001 General	-	689,500	310,500	310,500	500,000	500,000	500,000	500,000	500,000	500,000
Transfer In - Fund 102 REET	-	1,773,634	1,606,071	1,606,071	1,091,000	1,253,465	1,142,500	944,500	1,740,000	1,243,000
Transfer In - Fund 103 TBD	-	481,565	678,500	678,500	682,500	682,500	682,500	682,500	682,500	682,500
Transfer In - Fund 190 CDBG	-	163,114	685,000	800,198	-	250,000	250,000	250,000	43,000	185,000
Transfer In - Fund 401 SWM	-	989,061	1,511,329	1,892,317	493,650	1,372,000	563,000	314,000	-	97,000
Total Revenues	\$ -	\$ 12,998,504	\$ 23,643,494	\$ 26,189,680	\$ 8,228,836	\$ 20,022,901	\$ 12,293,836	\$ 5,476,836	\$ 6,251,336	\$ 4,408,836
<i>EXPENDITURES:</i>										
Capital Projects	-	11,381,128	24,754,183	27,522,257	8,113,000	19,958,600	12,178,000	5,361,000	6,135,500	4,710,500
Debt Issue Cost	-	12,849	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 11,393,977	\$ 24,754,183	\$ 27,522,257	\$ 8,113,000	\$ 19,958,600	\$ 12,178,000	\$ 5,361,000	\$ 6,135,500	\$ 4,710,500
Beginning Fund Balance:	\$ -	\$ -	\$ 1,394,204	\$ 1,604,528	\$ 271,951	\$ 387,787	\$452,088	\$567,924	\$683,760	\$799,596
Ending Fund Balance:	\$ -	\$ 1,604,528	\$ 283,515	\$ 271,951	\$ 387,787	\$ 452,088	\$567,924	\$683,760	\$799,596	\$497,932

Unfunded Transportation CIP Projects:

Project Reference # 44, TIP/Map # 2.75 Street: South Tacoma Way Improvements (88th to North City Limits)	\$ 200,000	\$ 3,000,000	\$ -	\$ -
Project Reference # 45, TIP/Map # 2.78 Street: Oakbrook - Onyx Drive West (97th - 89th)	\$ -	\$ -	\$ 1,102,500	\$ 757,500
Project Reference # 46, TIP/Map # 2.68 Sidewalk: Hipkins Road (104th to Steilacoom Blvd)	\$ -	\$ 385,000	\$ 2,970,000	\$ -
Project Reference # 47, TIP/Map # 2.8 Sidewalk: Mt Tacoma Drive (Interlaaken to Gravelly Lake Drive)	\$ -	\$ 3,505,000	\$ -	\$ -
Project Reference # 48, TIP/Map # 2.8 Sidewalk: Mt Tacoma Drive Extension (Interlaaken Sidewalks - Short Lane to Bridge; Bridge to Mt Tacoma)	\$ -	\$ -	\$ 4,760,000	\$ -
Project Reference # 39, TIP/Map # 2.76A, 2.76B Safety: Phillips Rd Sidewalks & Bike Lanes Phase III (Steilacoom to Onyx)	\$ -	\$ 80,000	\$ 650,000	\$ -
Project Reference # 49, TIP/Map # 5B Non-Motorized Trail: GLD Phase II - Nyanza Blvd	\$ 255,000	\$ 3,775,000	\$ -	\$ -
Project Reference # 50, TIP/Map # 5C Non-Motorized Trail: GLD Phase III - Nyanza to Washington Blvd	\$ 255,000	\$ 3,545,000	\$ -	\$ -
Total Unfunded Transportation CIP Projects (Including Unfunded Project)	\$ 710,000	\$ 14,290,000	\$ 9,482,500	\$ 757,500

Adjusted Transportation CIP Ending Fund Balance (\$142,076) (\$14,316,240) (\$23,682,904) (\$24,742,068)

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 311 SEWER CAPITAL PROJECT										
<i>REVENUES:</i>										
Grants	-	538,515	211,485	211,485	-	-	-	-	-	-
Interest Earnings	304	4	-	-	-	-	-	-	-	-
Public Works Trust Fund Loan	-	179,295	320,705	320,705	-	-	-	-	-	-
Transfer In From Fund 204 Sewer Project Debt	-	270,000	-	-	290,000	50,000	50,000	50,000	50,000	50,000
Transfer In From Fund 312 Sanitary Sewer Connection Capital	-	-	-	600,000	-	35,000	889,000	30,000	710,000	-
Total Revenues	\$ 304	\$ 987,814	\$ 532,190	\$ 1,132,190	\$ 290,000	\$ 85,000	\$ 939,000	\$ 80,000	\$ 760,000	\$ 50,000
<i>EXPENDITURES:</i>										
Capital	20,443	784,081	802,820	1,402,820	290,000	85,000	939,000	80,000	760,000	50,000
Total Expenditures	\$ 20,443	\$ 784,081	\$ 802,820	\$ 1,402,820	\$ 290,000	\$ 85,000	\$ 939,000	\$ 80,000	\$ 760,000	\$ 50,000
Beginning Fund Balance:	\$ 126,208	\$ 106,070	\$ 309,803	\$ 309,803	\$ 39,173	\$ 39,173	\$39,173	\$39,173	\$39,173	\$39,173
Ending Fund Balance:	\$ 106,070	\$ 309,803	\$ 39,173	\$ 39,173	\$ 39,173	\$ 39,173	\$39,173	\$39,173	\$39,173	\$39,173

Unfunded Sewer CIP Projects:

Project Reference #5 Rose Road & Forest Road Sewer Extension	\$	-	\$	-	\$	-	\$	1,125,000
Project Reference #6 Wadsworth, Silcox & Boat St Sewer Extension	\$	-	\$	-	\$	-	\$	1,470,000
Project Reference #7 Grant Ave & Orchard St Sewer Extension	\$	-	\$	-	\$	-	\$	940,000
Project Reference #8 Washington Ave & West Thorne Lane Sewer Extension	\$	-	\$	-	\$	-	\$	1,520,000
Project Reference #9 Grant Ave & Lake St Sewer Extension	\$	-	\$	-	\$	-	\$	850,000
Project Reference #10 Washington Ave & Lake St Sewer Extension	\$	-	\$	-	\$	-	\$	625,000
Project Reference #11 Boundary St & Military Ave Sewer Extension	\$	-	\$	-	\$	-	\$	465,000
Total Unfunded Sewer CIP Projects	\$	-	\$	-	\$	-	\$	6,995,000

Adjusted Transportation CIP Ending Fund Balance (Including Unfunded Projects) **\$39,173** **\$39,173** **\$39,173** **(\$6,955,827)**

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 312 SANITARY SEWER CONNECTION CAPITAL										
<i>REVENUES:</i>										
Sewer Availability Charge	194,839	246,640	302,000	286,000	316,000	346,000	346,000	352,000	358,000	370,000
Interest Earnings	725	1,849	-	-	-	-	-	-	-	-
Proceeds From Lien	746	1,127	-	-	-	-	-	-	-	-
Total Revenues	\$ 196,310	\$ 249,616	\$ 302,000	\$ 286,000	\$ 316,000	\$ 346,000	\$ 346,000	\$ 352,000	\$ 358,000	\$ 370,000
<i>EXPENDITURES:</i>										
Capital	32,218	20,036	35,000	35,000	-	-	-	-	-	-
Transfer To Fund 311 Sewer Capital Project	-	-	-	600,000	-	35,000	889,000	30,000	710,000	-
Total Expenditures	\$ 32,218	\$ 20,036	\$ 35,000	\$ 635,000	\$ -	\$ 35,000	\$ 889,000	\$ 30,000	\$ 710,000	\$ -
Beginning Fund Balance:	\$ 519,811	\$ 683,903	\$ 913,482	\$ 913,482	\$ 564,482	\$ 880,482	\$ 1,191,482	\$ 648,482	\$ 970,482	\$ 618,482
Ending Fund Balance:	\$ 683,903	\$ 913,482	\$ 1,180,482	\$ 564,482	\$ 880,482	\$ 1,191,482	\$ 648,482	\$ 970,482	\$ 618,482	\$ 988,482

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 401 SURFACE WATER MANAGEMENT										
<i>REVENUES:</i>										
Charges for Services & Fees	2,723,885	2,740,257	2,702,500	2,756,000	2,756,000	2,756,000	2,756,000	2,756,000	2,735,000	2,735,000
Interest Earnings	11,807	14,782	-	17,000	4,000	2,000	-	-	-	-
Subtotal Operating Revenues	\$ 2,735,692	\$ 2,755,038	\$ 2,702,500	\$ 2,773,000	\$ 2,760,000	\$ 2,758,000	\$ 2,756,000	\$ 2,756,000	\$ 2,735,000	\$ 2,735,000
% Revenue Change over Prior Year	-0.4%	0.7%	-1.9%	2.6%	-0.5%	-0.1%	-0.1%	0.0%	-0.8%	0.0%
<i>EXPENDITURES:</i>										
Geographical Information Services	23,706	-	-	-	-	-	-	-	-	-
Engineering Services and Operations & Maintenance	1,898,274	1,928,740	2,466,948	2,446,832	-	-	-	-	-	-
Engineering Services	-	-	-	-	1,575,244	1,608,972	1,657,100	1,706,400	1,757,300	1,809,400
Operations & Maintenance	-	-	-	-	904,893	918,055	945,500	973,800	1,002,900	1,033,000
Transfer to Fund 001 General Admin Support	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700	284,700
Contribution to Fleet & Equipment Reserves	17,750	-	-	-	-	-	-	-	-	-
Subtotal Operating Expenditures	\$ 2,224,430	\$ 2,213,440	\$ 2,751,648	\$ 2,731,532	\$ 2,764,837	\$ 2,811,727	\$ 2,887,300	\$ 2,964,900	\$ 3,044,900	\$ 3,127,100
% Expenditure Change over Prior Year	6.5%	-0.5%	24.3%	23.4%	1.2%	1.7%	2.7%	2.7%	2.7%	2.7%
OPERATING INCOME (LOSS)	\$ 511,262	\$ 541,598	\$ (49,148)	\$ 41,468	\$ (4,837)	\$ (53,727)	\$ (131,300)	\$ (208,900)	\$ (309,900)	\$ (392,100)
As a % of Operating Expenditures	23.0%	24.5%	-1.8%	1.5%	-0.2%	-1.9%	-4.5%	-7.0%	-10.2%	-12.5%
<i>OTHER FINANCING SOURCES:</i>										
Grants	276,528	210,814	276,949	276,949	-	-	-	-	-	-
Judgments, Settlements/Miscellaneous	9,437	500	-	-	-	-	-	-	-	-
Transfer In From Fund 102/302 Street Capital	487,975	268,989	-	-	-	-	-	-	-	-
Transfer In From Fund 190 Grant	31,237	-	-	-	-	-	-	-	-	-
Subtotal Other Financing Sources	\$ 805,177	\$ 480,303	\$ 276,949	\$ 276,949	\$ -	\$ -				
<i>OTHER FINANCING USES:</i>										
Capital/Other	608,276	1,064,633	1,139,040	1,139,040	87,102	15,811	140,000	250,000	200,000	350,000
Transfer To Fund 102 Street Capital	44,890	-	-	-	-	-	-	-	-	-
Transfer to Fund 301 Parks CIP	-	35,000	56,324	56,324	50,000	200,000	50,000	50,000	-	-
Transfer to Fund 302 Transportation Capital	-	989,061	1,511,329	1,892,317	493,650	1,372,000	563,000	314,000	-	97,000
Subtotal Other Financing Uses	\$ 653,166	\$ 2,088,694	\$ 2,706,693	\$ 3,087,681	\$ 630,752	\$ 1,587,811	\$ 753,000	\$ 614,000	\$ 200,000	\$ 447,000
Total Revenues and Other Sources	\$ 3,540,869	\$ 3,235,341	\$ 2,979,449	\$ 3,049,949	\$ 2,760,000	\$ 2,758,000	\$ 2,756,000	\$ 2,756,000	\$ 2,735,000	\$ 2,735,000
Total Expenditures and other Uses	\$ 2,877,596	\$ 4,302,134	\$ 5,458,341	\$ 5,819,213	\$ 3,395,589	\$ 4,399,538	\$ 3,640,300	\$ 3,578,900	\$ 3,244,900	\$ 3,574,100
Beginning Fund Balance:	\$ 6,204,969	\$ 6,868,242	\$ 5,801,449	\$ 5,801,449	\$ 3,032,185	\$ 2,396,596	\$ 755,058	\$ (129,242)	\$ (952,142)	\$ (1,462,042)
Ending Fund Balance:	\$ 6,868,242	\$ 5,801,449	\$ 3,322,557	\$ 3,032,185	\$ 2,396,596	\$ 755,058	(\$129,242)	(\$952,142)	(\$1,462,042)	(\$2,301,142)
Ending Fund Balance as a % of Operating Rev	251.1%	210.6%	122.9%	109.3%	86.8%	27.4%	-4.7%	-34.5%	-53.5%	-84.1%
17% Operating Reserves	\$ 465,068	\$ 468,356	\$ 459,425	\$ 471,410	\$ 469,200	\$ 468,860	\$ 468,520	\$ 468,520	\$ 464,950	\$ 464,950
Unreserved / (17% Target Reserves Shortfall):	\$6,403,174	\$5,333,093	\$2,863,132	\$2,560,775	\$1,927,396	\$286,198	(\$597,762)	(\$1,420,662)	(\$1,926,992)	(\$2,766,092)

Transportation CIP SWM Needs (2019 - 2022):

Project Reference # 44, TIP/Map # 2.75 Street: South Tacoma Way Improvements (88th to North City Limits)	\$ -	\$ 550,000	\$ -	\$ -
Project Reference # 45, TIP/Map # 2.78 Street: Oakbrook - Onyx Dr W (97th-89th)	\$ -	\$ -	\$ 70,000	\$ 50,000
Project Reference # 46, TIP/Map # 2.68 Sidewalk: Hipkins Road (104th to Steilacoom Blvd)	\$ -	\$ 35,000	\$ 250,000	\$ -
Project Reference # 47, TIP/Map # 2.68 Sidewalk: Mt. Tacoma Drive (Interlaaken to Gravelly Lake Drive)	\$ -	\$ 200,000	\$ -	\$ -
Project Reference # 48, TIP/Map # 2.8 Sidewalk: Mt. Tacoma Drive Extension (Interlaaken Sidewalks - Short Lane to Bridge; Bridge to Mt Tacoma)	\$ -	\$ -	\$ 476,000	\$ -
Project Reference # 49, TIP/Map # 5.6B Non-Motorized Trail: GLD Phase II - Nyanza Blvd	\$ 45,000	\$ 455,000	\$ -	\$ -
Total Transportation CIP SWM Needs (2019-2022):	\$ 45,000	\$ 1,240,000	\$ 796,000	\$ 50,000

Adjusted SWM Ending Fund Balance (Including Unfunded Transportation CIP Projects)	\$ (174,242)	\$ (2,237,142)	\$ (3,543,042)	\$ (4,432,142)
Adjusted SWM Target Reserves Shortfall	(\$642,762)	(\$2,705,662)	(\$4,007,992)	(\$4,897,092)

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 501 FLEET & EQUIPMENT										
<i>OPERATING REVENUES:</i>										
M&O Revenue	-	629,755	904,220	650,220	751,720	751,720	774,400	797,700	821,600	846,400
Interest Earnings	8,573	1,530	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Insurance Recovery	88,294	-	-	-	-	-	-	-	-	-
Total Revenues	\$ 96,868	\$ 631,285	\$ 904,220	\$ 654,220	\$ 755,720	\$ 755,720	\$ 778,400	\$ 801,700	\$ 825,600	\$ 850,400
<i>OPERATING EXPENDITURES:</i>										
Gasoline	-	304,709	523,400	323,400	424,150	424,150	436,900	450,000	463,400	477,300
Other Supplies	-	4,629	3,990	3,990	3,990	3,990	4,100	4,200	4,300	4,400
Repairs & Maintenance	-	313,456	376,830	326,830	327,580	327,580	337,400	347,500	357,900	368,700
Other Services & Charges	-	8,492	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 631,285	\$ 904,220	\$ 654,220	\$ 755,720	\$ 755,720	\$ 778,400	\$ 801,700	\$ 825,600	\$ 850,400
Operating Revenue Over/(Under) Expenditures	\$ 96,868	-	\$ -							
<i>OTHER FINANCING SOURCES:</i>										
Replacement Reserves Collections	938,150	883,135	1,071,020	959,935	853,089	917,326	917,300	917,300	917,300	917,300
Capital Contribution	-	-	-	-	80,500	-	-	-	-	-
Proceeds From Sale of Assets	64,135	68,698	46,800	50,000	37,800	16,000	-	-	-	-
Transfer In From Fund 001 General	-	-	233,239	233,239	-	-	-	-	-	-
Total Other Financing Sources	\$ 1,002,285	\$ 951,832	\$ 1,351,059	\$ 1,243,174	\$ 971,389	\$ 933,326	\$ 917,300	\$ 917,300	\$ 917,300	\$ 917,300
<i>OTHER FINANCING USES:</i>										
Fleet & Equipment New & Replacement	990,727	1,212,019	424,494	424,494	661,500	294,000	-	-	-	-
Transfer to Fund 001 General	1,074,959	40,802	-	-	96,050	16,000	-	-	-	-
Transfer to Fund 401 Surface Water Management	31,237	-	-	-	-	-	-	-	-	-
Transfer to Fund 502 Information Technology	-	110,050	123,189	123,189	-	-	-	-	-	-
Total Other Financing Uses	\$ 2,096,923	\$ 1,362,871	\$ 547,683	\$ 547,683	\$ 757,550	\$ 310,000	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,099,153	\$ 1,583,118	\$ 2,255,279	\$ 1,897,394	\$ 1,727,109	\$ 1,689,046	\$ 1,695,700	\$ 1,719,000	\$ 1,742,900	\$ 1,767,700
Total Expenditures	\$ 2,096,923	\$ 1,994,156	\$ 1,451,903	\$ 1,201,903	\$ 1,513,270	\$ 1,065,720	\$ 778,400	\$ 801,700	\$ 825,600	\$ 850,400
Beginning Fund Balance:	\$ 5,093,746	\$ 4,095,975	\$ 3,684,937	\$ 3,684,937	\$ 4,380,428	\$ 4,594,267	\$ 5,217,593	\$ 6,134,893	\$ 7,052,193	\$ 7,969,493
Ending Fund Balance:	\$ 4,095,975	\$ 3,684,937	\$ 4,488,313	\$ 4,380,428	\$ 4,594,267	\$ 5,217,593	\$ 6,134,893	\$ 7,052,193	\$ 7,969,493	\$ 8,886,793

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 502 PROPERTY MANAGEMENT (City Hall Services Fund prior to 2015)										
<i>OPERATING REVENUES:</i>										
M&O Revenue	-	727,437	749,800	749,800	590,060	591,390	608,900	626,800	645,100	664,200
Interest Earnings	703	2,634	-	-	-	-	-	-	-	-
Total Operating Revenues	\$ 703	\$ 730,071	\$ 749,800	\$ 749,800	\$ 590,060	\$ 591,390	\$ 608,900	\$ 626,800	\$ 645,100	\$ 664,200
<i>OPERATING EXPENDITURES:</i>										
City Hall Facility	-	299,931	342,500	342,500	290,260	290,840	299,500	308,300	317,200	326,500
Police Station	-	207,098	228,770	228,770	232,270	232,870	239,900	247,000	254,300	261,800
Parking Facilities/Light Rail	-	154,520	178,530	178,530	67,530	67,680	69,500	71,500	73,600	75,900
Total Operating Expenditures	\$ -	\$ 661,549	\$ 749,800	\$ 749,800	\$ 590,060	\$ 591,390	\$ 608,900	\$ 626,800	\$ 645,100	\$ 664,200
Operating Revenue Over/(Under) Expenditures	\$ 703	\$ 68,522	\$ -							
<i>OTHER FINANCING SOURCES:</i>										
Replacement Reserve Collections	-	-	-	-	100,000	100,000	100,000	100,000	100,000	100,000
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 100,000					
<i>OTHER FINANCING USES:</i>										
Capital/1-Time	7,389	67,432	212,479	212,479	109,000	75,000	155,000	90,000	130,500	250,000
Total Other Financing Uses	\$ 7,389	\$ 67,432	\$ 212,479	\$ 212,479	\$ 109,000	\$ 75,000	\$ 155,000	\$ 90,000	\$ 130,500	\$ 250,000
Total Revenues	\$ 703	\$ 730,071	\$ 749,800	\$ 749,800	\$ 690,060	\$ 691,390	\$ 708,900	\$ 726,800	\$ 745,100	\$ 764,200
Total Expenditures	\$ 7,389	\$ 728,981	\$ 962,279	\$ 962,279	\$ 699,060	\$ 666,390	\$ 763,900	\$ 716,800	\$ 775,600	\$ 914,200
Beginning Fund Balance:	\$ 452,842	\$ 446,156	\$ 447,246	\$ 447,246	\$ 234,767	\$ 225,767	\$ 250,767	\$ 195,767	\$ 205,767	\$ 175,267
Ending Fund Balance:	\$ 446,156	\$ 447,246	\$ 234,767	\$ 234,767	\$ 225,767	\$ 250,767	\$ 195,767	\$ 205,767	\$ 175,267	\$ 25,267

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 503 INFORMATION TECHNOLOGY										
<i>REVENUES:</i>										
M&O Revenue	-	1,007,671	1,147,293	1,147,293	1,293,748	1,351,798	1,669,968	1,643,568	1,634,468	1,684,868
Misc/Interest/Other	-	1,782	-	-	-	-	-	-	-	-
Total Operating Revenues	\$ -	\$ 1,009,453	\$ 1,147,293	\$ 1,147,293	\$ 1,293,748	\$ 1,351,798	\$ 1,669,968	\$ 1,643,568	\$ 1,634,468	\$ 1,684,868
<i>EXPENDITURES:</i>										
Personnel	-	480,917	495,408	495,408	483,588	494,268	508,898	524,098	539,698	555,998
Supplies	-	106,740	83,450	83,450	108,020	108,020	111,200	114,500	118,000	121,600
Services & Charges	-	421,796	568,435	568,435	702,140	749,510	772,000	795,100	818,900	843,400
6-Year IT Strategic Plan	-	-	-	-	-	-	277,870	209,870	157,870	163,870
Total Operating Expenditures	\$ -	\$ 1,009,453	\$ 1,147,293	\$ 1,147,293	\$ 1,293,748	\$ 1,351,798	\$ 1,669,968	\$ 1,643,568	\$ 1,634,468	\$ 1,684,868
Operating Revenue Over/(Under) Expenditures	\$ -	\$ 0	\$ -							
<i>OTHER FINANCING SOURCES:</i>										
Replacement Reserve Collection	-	-	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500
Proceeds from Capital Lease	-	57,295	-	-	-	-	-	-	-	-
Capital Contribution/1-Time M&O	-	202,102	141,973	139,473	794,750	338,750	168,750	138,750	138,750	138,750
Transfer In From Fund 501 Fleet & Equipment	-	110,050	123,189	123,189	-	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ 369,447	\$ 287,662	\$ 285,162	\$ 817,250	\$ 361,250	\$ 191,250	\$ 161,250	\$ 161,250	\$ 161,250
<i>OTHER FINANCING USES:</i>										
One-Time/Capital	-	308,499	323,607	323,607	794,750	338,750	168,750	138,750	138,750	138,750
Total Other Financing Uses	\$ -	\$ 308,499	\$ 323,607	\$ 323,607	\$ 794,750	\$ 338,750	\$ 168,750	\$ 138,750	\$ 138,750	\$ 138,750
Total Revenues	\$ -	\$ 1,378,901	\$ 1,434,955	\$ 1,432,455	\$ 2,110,998	\$ 1,713,048	\$ 1,861,218	\$ 1,804,818	\$ 1,795,718	\$ 1,846,118
Total Expenditures	\$ -	\$ 1,317,952	\$ 1,470,900	\$ 1,470,900	\$ 2,088,498	\$ 1,690,548	\$ 1,838,718	\$ 1,782,318	\$ 1,773,218	\$ 1,823,618
Beginning Fund Balance:	\$ -	\$ -	\$ 60,948	\$ 60,948	\$ 22,500	\$ 45,000	\$ 67,500	\$ 90,000	\$ 112,500	\$ 135,000
Ending Fund Balance:	\$0	\$60,948	\$25,000	\$22,500	\$45,000	\$67,500	\$90,000	\$112,500	\$135,000	\$157,500

	2014	2015	2016		2017	2018	2019	2020	2021	2022
	Annual Actual	Annual Actual	Annual Budget	YND Est	Proposed	Proposed	Projected	Projected	Projected	Projected
FUND 504 RISK MANAGEMENT										
<i>REVENUES:</i>										
M&O Revenue	-	958,425	1,170,142	1,071,966	1,176,972	1,176,972	1,209,200	1,242,500	1,276,800	1,312,100
AWC Retro Refund	-	23,878	-	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Insurance Recoveries - 3rd Party	-	51,778	-	70,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Revenues	\$ -	\$ 1,034,081	\$ 1,170,142	\$ 1,165,966	\$ 1,250,972	\$ 1,250,972	\$ 1,283,200	\$ 1,316,500	\$ 1,350,800	\$ 1,386,100
<i>EXPENDITURES:</i>										
Safety Program	-	27	4,980	4,980	5,180	5,180	5,300	5,500	5,700	5,900
AWC Retro Program	-	44,239	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
WCIA Assessment	-	835,200	937,500	944,123	1,071,792	1,071,792	1,103,900	1,137,000	1,171,100	1,206,200
Claims/Judgments & Settlements	-	154,615	203,662	192,863	150,000	150,000	150,000	150,000	150,000	150,000
Total Expenditures	\$ -	\$ 1,034,081	\$ 1,170,142	\$ 1,165,966	\$ 1,250,972	\$ 1,250,972	\$ 1,283,200	\$ 1,316,500	\$ 1,350,800	\$ 1,386,100
<i>OTHER FINANCING SOURCES:</i>										
Capital Contribution/1-Time M&O	-	291,920	-	4,176	-	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ 291,920	\$ -	\$ 4,176	\$ -					
<i>OTHER FINANCING USES:</i>										
One-Time/Capital	-	291,920	-	4,176	-	-	-	-	-	-
Total Other Financing Uses	\$ -	\$ 291,920	\$ -	\$ 4,176	\$ -					
Total Revenues	\$ -	\$ 1,326,001	\$ 1,170,142	\$ 1,170,142	\$ 1,250,972	\$ 1,250,972	\$ 1,283,200	\$ 1,316,500	\$ 1,350,800	\$ 1,386,100
Total Expenditures	\$ -	\$ 1,326,001	\$ 1,170,142	\$ 1,170,142	\$ 1,250,972	\$ 1,250,972	\$ 1,283,200	\$ 1,316,500	\$ 1,350,800	\$ 1,386,100
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ 0	\$ -							



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