To:	Mayor and City Councilmembers
From:	Tho Kraus, Assistant City Manager/Administrative Services
Through:	John J. Caulfield, City Manager
Date:	December 14, 2015
Subject:	3rd Quarter 2015 Financial Report

Introduction

The intent of the financial report is to provide an overview of activity in all funds through September 30, 2015, with more in depth discussion focused on the City's main operating funds, the General and Street Operations & Maintenance Funds.

This report includes the 2015/2016 mid-biennium budget adjustments as approved by the City Council in November 2015.

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

Consolidated Funds - General & Street Operations & Maintenance

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

Revenues and other financing sources through YTD September 2015 total of $28.92M, which exceeds expenditures and other financing uses of $26.53M, resulting in an increase in ending fund balance of $2.39M. This increase in ending fund balance is temporary in nature as there are timing differences in both revenues and expenditures.

On June 15, 2015 the City Council approved redirecting from the Fleet & Equipment Fund $233K to the Information Technology Fund for the purpose of funding the 2015/2016 services and programs listed in the 6-Year IT Strategic Plan with the understanding that the goal will be to replenish the fund by the end of 2016. Any ending fund balance increase at the end of 2015 resulting from expenditure savings and/or revenue increases above and beyond estimates is earmarked to replenish the $233K in the Fleet & Equipment Fund.

Overall, by year-end revenues are projected to come in on target. Revenues that are showing increases year-to-date (such as franchise fees, gambling tax, and sales tax) will help offset potential decreases in utility tax revenue and development services permits and fees. The expenditure budget is tight and does not have much flexibility; however, we continue to monitor and be conscientious on spending.

The following tables provide a summary of YTD September 2015 revenues, expenditures, and their comparison to YTD September 2014. *Please note, the table has been modified – previous reports referred to the variances as " favorable / (unfavorable)". That has now changed to "over / (under)".*

General & Street O&M Funds	2014		2015		YTD Actual 2015 vs 2014 Over / (Under)	
Combined Summary	Annual Actual	YTD Actual	Adjusted Budget	YTD Actual	$ Chg	% Chg
REVENUES:						
Property Tax	$ 6,468,617	$ 5,865,152	$ 6,565,600	$ 5,941,254	76,103	1.3%
Local Sales & Use Tax	8,272,877	6,193,289	8,472,400	6,403,793	210,504	3.4%
Sales/Parks	481,690	362,203	490,100	384,770	22,567	6.2%
Brokered Natural Gas Use Tax	79,394	20,809	30,000	26,263	5,454	26.2%
Criminal Justice Sales Tax	863,463	640,058	880,700	684,291	44,233	6.9%
Admissions Tax	654,011	481,580	667,100	488,569	6,990	1.5%
Utility Tax	5,747,855	4,278,474	5,642,000	4,217,848	(60,626)	-1.4%
Leasehold Tax	6,457	3,789	16,000	17,543	13,754	363.0%
Gambling Tax	2,482,403	1,827,894	2,507,300	2,116,840	288,946	15.8%
Franchise Fees	3,382,845	2,523,190	3,408,000	2,652,145	128,956	5.1%
Development Service Fees (CED)	1,096,893	858,368	973,450	794,482	(63,886)	-7.4%
Permits & Fees (PW)	85,956	218,295	28,300	45,950	(172,345)	-79.0%
License & Permits (BL, Alarm, Animal)	447,376	378,082	434,800	366,931	(11,151)	-2.9%
State Shared Revenues	1,999,468	1,454,349	1,954,700	1,474,864	20,515	1.4%
Intergovernmental	353,747	262,751	417,224	272,911	10,160	3.9%
Parks & Recreation Fees	234,414	207,151	257,500	195,609	(11,542)	-5.6%
Municipal Court Charges for Services	14,025	8,195	-	-	(8,195)	-100.0%
Police Contracts, including Extra Duty	739,621	433,798	671,000	496,781	62,983	14.5%
Other Charges for Services	15,295	13,225	11,000	5,347	(7,878)	-59.6%
Fines & Forfeitures	2,123,056	1,627,431	2,224,600	1,712,579	85,147	5.2%
Miscellaneous/Interest/Other	106,099	93,087	43,600	84,227	(8,860)	-9.5%
Interfund Transfers	284,700	209,775	284,700	217,275	7,500	3.6%
Subtotal Operating Revenues	**$ 35,940,262**	**$ 27,960,946**	**$ 35,980,074**	**$ 28,600,273**	**$ 639,327**	**2.3%**
EXPENDITURES:						
City Council	94,441	77,078	111,125	70,077	(7,000)	-9.1%
City Manager	528,918	383,053	599,597	455,981	72,928	19.0%
Municipal Court	1,893,926	1,360,199	1,970,669	1,324,672	(35,527)	-2.6%
Administrative Services	3,441,279	2,793,028	1,533,439	1,170,627	(1,622,401)	-58.1%
Legal	1,272,057	881,753	1,730,988	1,193,339	311,585	35.3%
Community & Economic Development	2,068,245	1,350,881	2,065,733	1,251,780	(99,101)	-7.3%
Parks, Recreation & Community Services	2,155,686	1,451,191	2,563,392	1,812,380	361,188	24.9%
Police	19,600,949	14,548,314	22,150,722	16,131,893	1,583,580	10.9%
Property Management	825,724	602,820	-	-	(602,820)	-100.0%
Public Works Streets O&M	2,037,977	1,584,247	2,180,361	1,623,095	38,848	2.5%
Non-Departmental	483,741	295,733	512,446	198,048	(97,685)	-33.0%
Interfund Transfers	35,000	35,000	-	-	(35,000)	-100.0%
Contributions to Reserve Funds	920,300	690,219	-	-	(690,219)	-100.0%
Subtotal Operating Expenditures	**$ 35,358,241**	**$ 26,053,517**	**$ 35,418,472**	**$ 25,231,892**	**(821,625)**	**-3.2%**
OPERATING INCOME (LOSS)	**$ 582,021**	**$ 1,907,430**	**$ 561,602**	**$ 3,368,381**		
OTHER FINANCING SOURCES:						
Grants, Contrib, 1-Time Source	318,247	261,242	276,617	277,360	16,118	6.2%
Transfers In	2,015,015	1,915,015	40,802	40,802	(1,874,213)	-97.9%
Subtotal Other Financing Sources	**$ 2,333,262**	**$ 2,176,257**	**$ 317,419**	**$ 318,162**	**$ (1,858,095)**	**-85.4%**
OTHER FINANCING USES:						
Capital & Other 1-Time	985,391	612,619	773,073	439,551	(173,068)	-28.3%
Interfund Transfers	60,848	50,000	886,229	858,229	808,229	1616.5%
Subtotal Other Financing Uses	**$ 1,046,239**	**$ 662,619**	**$ 1,659,302**	**$ 1,297,780**	**$ 635,161**	**95.9%**
Total Revenues and Other Sources	**$ 38,273,524**	**$ 30,137,204**	**$ 36,297,493**	**$ 28,918,435**	**$ (1,218,768)**	**-4.0%**
Total Expenditures and other Uses	**$ 36,404,481**	**$ 26,716,136**	**$ 37,077,774**	**$ 26,529,672**	**$ (186,464)**	**-0.7%**
Beginning Fund Balance:	**$ 2,663,650**	**$ 2,663,650**	**$ 4,532,693**	**$ 4,532,693**	**$ 1,869,043**	**70.2%**
Ending Fund Balance:	**$ 4,532,693**	**$ 6,084,718**	**$ 3,752,412**	**$ 6,921,456**	**$ 836,739**	**13.8%**
Ending Fund Balance as a % of Oper Rev	12.6%	21.8%	10.4%	24.2%		
Reserve - Total Target 12% of Oper Rev:	$ 4,312,831	$ 4,312,831	$ 4,317,609	$ 4,317,609		
2% Contingency Reserves	$ 718,805	$ 718,805	$ 719,601	$ 719,601		
5% General Fund Reserves	$ 1,797,013	$ 1,797,013	$ 1,799,004	$ 1,799,004		
5% Strategic Reserves	$ 1,797,013	$ 1,797,013	$ 1,799,004	$ 1,799,004		
Unreserved	$ 219,862	$ 1,771,887	$ (565,197)	$ 2,603,848		

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

Revenue Variance Analysis - YTD September 2015 vs YTD September 2014

YTD September 2015 operating revenues of $28.60M accounts for 79.5% of the annual budget and exceeds YTD September 2014 by $639K or 2.3%.

Consolidated Funds - General and Street O&M	2014		2015		YTD Actual 2015 vs 2014 Over / (Under)	
Operating Revenues	Annual Actual	YTD Actual	Annual Budget	YTD Actual	$ Change	% Change
Revenues Exceeding YTD 2014:						
Gambling Tax	$ 2,482,403	$ 1,827,894	$ 2,507,300	$ 2,116,840	$ 288,946	15.8%
Local Sales & Use Tax	8,272,877	6,193,289	8,472,400	6,403,793	210,504	3.4%
Franchise Fees	3,382,845	2,523,190	3,408,000	2,652,145	128,955	5.1%
Fines & Forfeitures	2,123,056	1,627,431	2,224,600	1,712,579	85,148	5.2%
Property Tax	6,468,617	5,865,152	6,565,600	5,941,254	76,102	1.3%
Police Contracts, including Extra Duty	739,621	433,798	671,000	496,781	62,983	14.5%
Criminal Justice Sales Tax	863,463	640,058	880,700	684,291	44,233	6.9%
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Interfund Transfers	284,700	209,775	284,700	217,275	7,500	3.6%
Admissions Tax	654,011	481,580	667,100	488,569	6,989	1.5%
Brokered Natural Gas Use Tax	79,394	20,809	30,000	26,263	5,454	26.2%
Revenues Below YTD 2014:						
Other Charges for Services	15,295	13,225	11,000	5,347	(7,878)	-59.6%
Municipal Court Charges for Services	14,025	8,195	-	-	(8,195)	-100.0%
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License & Permits (BL, Alarm, Animal)	447,376	378,082	434,800	366,931	(11,151)	-2.9%
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Utility Tax	5,747,855	4,278,474	5,642,000	4,217,848	(60,626)	-1.4%
Development Service Fees (CED)	1,096,893	858,368	973,450	794,482	(63,886)	-7.4%
Permits & Fees (PW)	85,956	218,295	28,300	45,950	(172,345)	-79.0%
Total Operating Revenues	**$ 35,940,262**	**$ 27,960,945**	**$ 35,980,074**	**$ 28,600,272**	**$ 639,327**	**2.3%**

- Gambling Tax – YTD September 2015 revenues are higher by $289K due primarily to timing differences and increases in card room activity.

- Local Sales & Use Tax – YTD September 2015 revenues higher by $211K. The increase is primarily in retail sales and services offset by decreases in construction.

- Franchise Fees – YTD September 2015 higher by $128K due to increases in all franchises except for Tacoma Power, which is slightly under.

- Fines & Forfeitures – YTD September 2015 revenues higher by $85K, some of which is potentially due to the amnesty program that began in February 2015 (unable to determine due to lack of reports from collection agency).

- Property Tax – YTD September 2015 revenues higher by $76K due to timing differences and statutory 1% limit increase.

- Police Contracts, including Extra Duty – YTD September 2015 revenues higher by $63K due primarily to the timing of dispatch services revenue from Department of Social and Health Services/Western State Hospital offset by decreases in extra duty contract revenue.

- Criminal Justice Sales Tax – YTD September 2015 is higher by $44K due to an increase in sales tax collections countywide.

- Sales Tax/Parks – YTD September 2015 higher by $23K due to an increase in sales tax collections countywide.

- State Shared Revenues – YTD September 2015 higher by $20K due primarily to motor vehicle fuel tax.

- Leasehold Tax – YTD September 2015 is higher by $14K due to back taxes received from a major payer.

- Intergovernmental – YTD September 2015 is higher by $10K due to the City no longer receiving funding from Pierce County for the maintenance of Fort Steilacoom Park offset by increases in court contract revenue with the addition of the City of DuPont and increases from Town of Steilacoom.

- Interfund Transfers – YTD September 2015 higher by $8K due to timing of transfer in from SWM Fund for landscape maintenance services provided by the General Fund.

- Admissions Tax – YTD September 2015 is higher by $7K due to an increase in theatre admissions.

- Brokered Natural Gas Use Tax – YTD September 2015 is higher by $5K due to the addition of a new taxpayer beginning in October 2014, offset by decreased activity by existing taxpayers.

- Other Charges for Services – YTD September 2015 is lower by $8K due to a decrease in police testing fees.

- Municipal Court Charges for Services – YTD September 2015 is lower by $8K due to the elimination of court transport revenue from the City of University Place and Town of Steilacoom. The recovery for these costs is accounted for in the new court services contract effective January 1, 2015.

- Miscellaneous/Interest/Other – YTD September 2015 is lower by $9K due to primarily to a decrease in property room proceeds.

- Licenses & Permits – YTD September 2015 is lower by $11K due primarily to a decrease in business license (technical issues, position vacancy, and learning curve from end of 2014 that carried over to into the first half of 2015).

- Parks & Recreation Fees – YTD September 2015 is lower by $12K due primarily to a decrease in Fort Steilacoom Park fees offset by increases in boat launch fees.

- Utility Tax – YTD September 2015 is lower by $61K due to decreases in electricity and natural gas (most likely the result of a mild winter) and phone/cellular; offset by increases in solid waste and cable.

- Community & Economic Development Services Permits & Fees – YTD September 2015 revenues is lower by $64K due primarily to decreases un plan review/plan check fees and other zoning/development fees offset by increases in building permits.

- Public Works Permits & Fees – YTD September 2015 lower by $172K due primarily to transactions that were receipted as revenue; however, were determined to be mitigation revenues and reversed at the end of the year.

Expenditure Variance Analysis – YTD September 2015 vs YTD September 2014

YTD September 2015 operating expenditures of $23.23M accounts for 71% of the annual budget and is below YTD September 2014 by $822K or 3.2%.

Consolidated Funds - General and Street O&M	2014		2015		YTD Actual 2015 vs 2014 Over / (Under)	
Operating Expenditures	Annual Actual	YTD Actual	Annual Budget	YTD Actual	$ Change	% Change
Operating Expenditures Below YTD 2014:						
Administrative Services	$ 3,441,279	$ 2,793,028	$ 1,533,439	$ 1,170,627	$ (1,622,401)	-58.1%
Contributions to Reserve Funds	920,300	690,219	-	-	(690,219)	-100.0%
Property Management	825,724	602,820	-	-	(602,820)	-100.0%
Community & Economic Development	2,068,245	1,350,881	2,071,223	1,251,780	(99,101)	-7.3%
Non-Departmental	483,741	295,733	506,956	198,048	(97,685)	-33.0%
Municipal Court	1,893,926	1,360,199	1,970,669	1,324,672	(35,527)	-2.6%
Interfund Transfers	35,000	35,000	-	-	(35,000)	-100.0%
City Council	94,441	77,078	111,125	70,077	(7,000)	-9.1%
Operating Expenditures Exceeding YTD 2014:						
Public Works Streets O&M	2,037,977	1,584,247	2,180,361	1,623,095	38,848	2.5%
City Manager	528,918	383,053	599,597	455,981	72,928	19.0%
Legal	1,272,057	881,753	1,730,988	1,193,339	311,586	35.3%
Parks, Recreation & Community Services	2,155,686	1,451,191	2,563,392	1,812,380	361,189	24.9%
Police	19,600,949	14,548,314	22,150,722	16,131,893	1,583,579	10.9%
Total Operating Expenditures	**$ 35,358,241**	**$ 26,053,516**	**$ 35,418,472**	**$ 25,231,892**	**$ (821,625)**	**-3.2%**

- Administrative Services – YTD September 2015 expenditures lower by $1.62M due primarily to the change in accounting of the risk management function. Beginning in 2015, the risk management function is accounted for as an internal service fund. The WCIA assessments that had been paid out of the Administrative Services department are now charged to the internal service fund and departments are charged a user fee. The result is an increase in all departments offset by a decrease in Administrative Services expenditures. In addition, there is position vacancy savings as the Finance Division has had a position vacant throughout 2015.

- Contributions to Reserve Funds – YTD September 2015 expenditures lower by $690K due to accounting for the General Fund contribution to fleet and equipment reserves in a separate line item. Beginning in 2015, the replacement reserve charges are allocated to specific departments. The result is an increase in all affected departments offset by a decrease in this specific line item.

- Property Management – YTD September 2015 expenditures lower by $603K due change in accounting of the property management function. Beginning in 2015, the property management function is accounted for as an internal service fund. The result is an increase in all departments offset by a decrease in Property Management expenditures.

- Community & Economic Development – YTD September 2015 expenditures is lower by $99K due primarily to the following: changes in personnel resources and position vacancies that occurred earlier this year (eliminated Economic Development Manager and dedicated Administrative Assistant Position); change in accounting of code enforcement function (accounted for in Police Department beginning in 2015); offset by allocation of internal service charges directly to the user department.

- Non-Departmental – YTD September 2015 expenditures lower by $98K due primarily to charging expenditures to the related departments rather than non-departmental. Examples of items that are now being charged to departments include: employee awards; flexible spending plan maintenance fees; workers compensation retro program; 2% liquor requirement to qualified mental health/chemical dependency agency; and Puget Sound clean air assessment.

- Municipal Court – YTD September 2015 expenditures is lower by $36K due primarily to decreases in personnel costs from redistribution of positions, court transport, and position vacancies, offset by increases in allocation of internal service charges directly to the user department and timing & increase in public defender contract payment.

- Interfund Transfers – YTD September 2015 expenditures lower by $35K due to the General Fund no longer providing an ongoing transfer of $35K to Street Capital Fund beginning in 2015 (this fund is changed to the Real Estate Excise Tax Fund effective 2015). The General Fund budget provides on average, annual one-time transfer of $500K to the Transportation CIP Fund for the years 2015 through 2020.

- City Council – YTD September 2015 expenditures lower by $7K due primarily to decreases in supplies, professional services, travel & training, and change in accounting of membership dues, offset by increases in salary and related payroll taxes as a result of the Independent Salary Commission decision.

- Public Works Street O&M - YTD September 2015 expenditures higher by $39K due primarily to allocation of internal service charges to the user department offset by decreases in personnel costs, repairs & maintenance and intergovernmental.

- City Manager – YTD September 2015 expenditures higher by $73K due primarily to allocation of internal service charges directly to the user department and change of accounting for city newsletter/magazine from non-departmental to City Manager.

- Legal – YTD September 2015 expenditures higher by $312K due primarily to increase in personnel cost due to the accounting of the shared admin/office tech positions in this department, allocation of internal service charges directly to the user department and outside legal counsel.

- Parks, Recreation & Community Services – YTD September 2015 expenditures higher by $361K due primarily to allocation of internal service charges to the user department and increase in street landscape maintenance (accounting change reflected in December 2014).

- Police – YTD September 2015 expenditures higher by $1.58M due primarily to allocation of internal services charges directly to the user department.

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

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

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

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

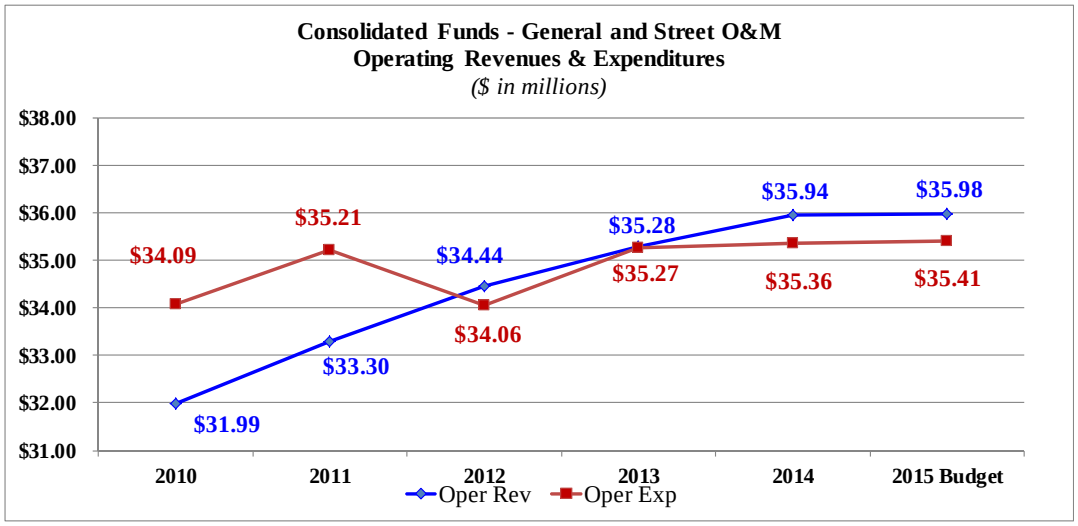
2014 Actual: Operating expenditures of $35.36M is below operating revenue of $35.94M, resulting in an operating income of $582K due to increased revenues and expenditure savings.

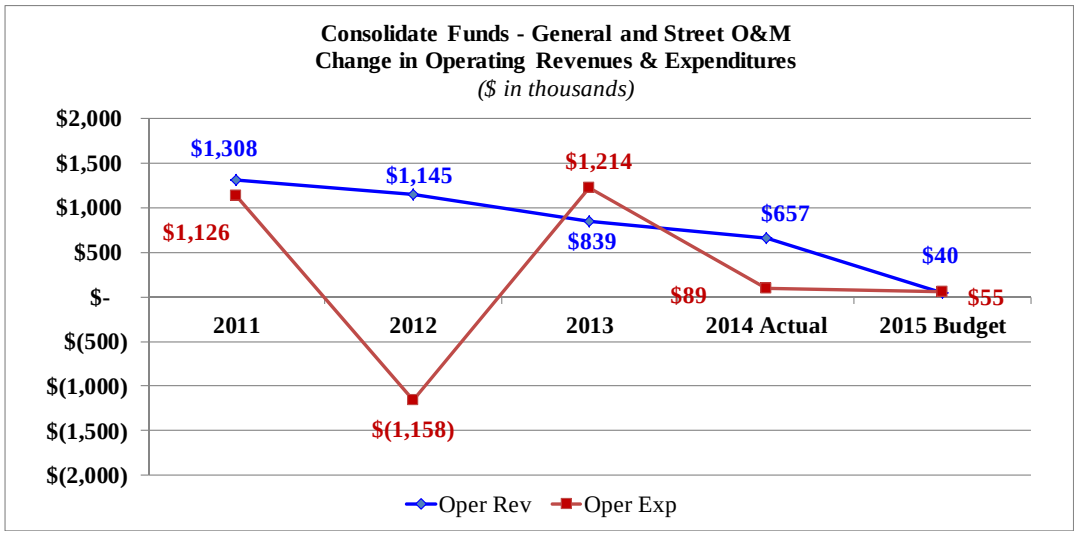
2015 Budget: Operating expenditures of $35.41M is expected to be below operating revenues of $35.98M, resulting in an operating income of $567K.

2015 YTD September: Operating expenditures of $25.23M is below operating revenues of $28.60M, resulting in an operating income of $3.37M. This operating income is temporary in nature as there are timing differences in both revenues and expenditures. Also, any ending fund balance increase at the end of 2015 resulting from expenditure savings and/or revenue increases above and beyond estimates is earmarked to replenish the $233K in the Fleet & Equipment Fund (to cover the $233K transferred to the Information Technology Fund to implement the newly approved 2015/2016 services/programs).

Consolidates General & Street O&M Funds	2011 Annual Actual	2012 Annual Actual *	2013 Annual Actual	2014 Annual Actual	2015 Annual Budget	2015 YTD September
Operating Revenue	$ 33,299,000	$ 34,444,000	$ 35,284,000	$ 35,940,000	$ 35,980,000	$ 28,600,000
Operating Expenditures	$35,214,000	$34,056,000	$35,270,000	$35,358,000	$35,418,000	$25,232,000
Operating Income / (Loss)	**($1,915,000)**	**$388,000**	**$14,000**	**$582,000**	**$ 562,000**	**$ 3,368,000**

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





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

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

- *2% General Fund Contingency Reserves:* The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the original budget was prepared. A 2% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly $715K.

- *5% General Fund Ending Fund Balance Reserves:* The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond to revenue shortfalls with fiscal strength. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly $1.79M.

- *5% Strategic Reserves:* The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major unanticipated events. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly $1.79M.

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

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

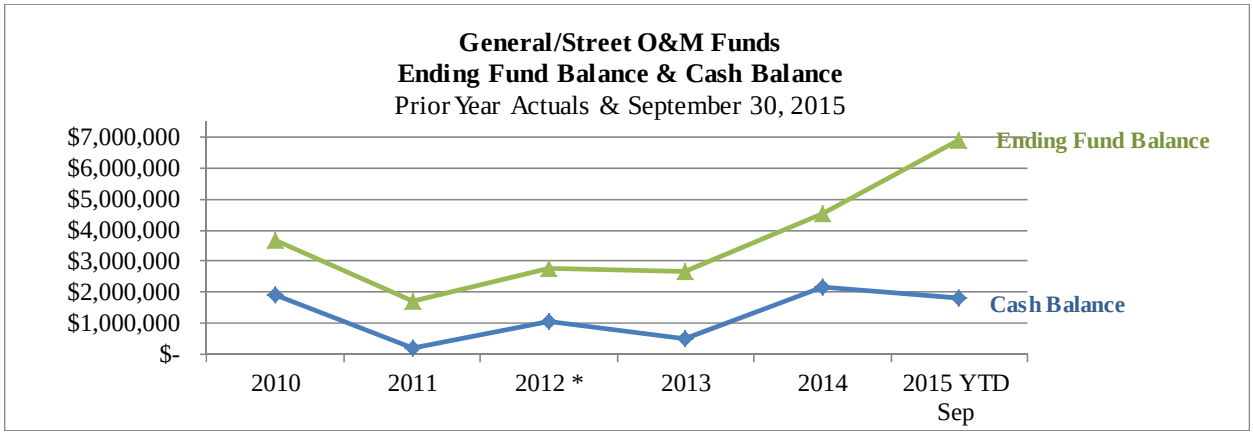
The 2015/2016 Mid-Biennium Budget Adjustment, which the City Council approved in November 2016, decreases the 2015 estimated combined ending fund balance from to$3.99M to $3.75M, which equates to 10.4% of operating revenues. The $238K decrease in the 2015 estimated ending fund balance is due to allocations of expenditures such as public defender contract, risk assessment and potential deductibles, and public disclosure settlement. The decrease in 2015 estimated ending fund balance is restored to $4.44M at the end of 2016 and complies with the City's financial policies as it relates to ending fund balance reserves.

The combined General/Street O&M Funds ending fund balance at September 30, 2015 is $6.92M, which includes $1.78M in cash balance.

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

Year	Total Ending Fund Balance	Cash	Investments	Total
2010	3,667,466	1,906,000	-	1,906,000
2011	1,695,324	173,142	-	173,142
2012 *	2,771,200	1,072,852	-	1,072,852
2013	2,663,648	505,801	-	505,801
2014	4,532,741	2,183,083	-	2,183,083
2015 YTD Sep	6,921,456	1,780,959	-	1,780,959

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

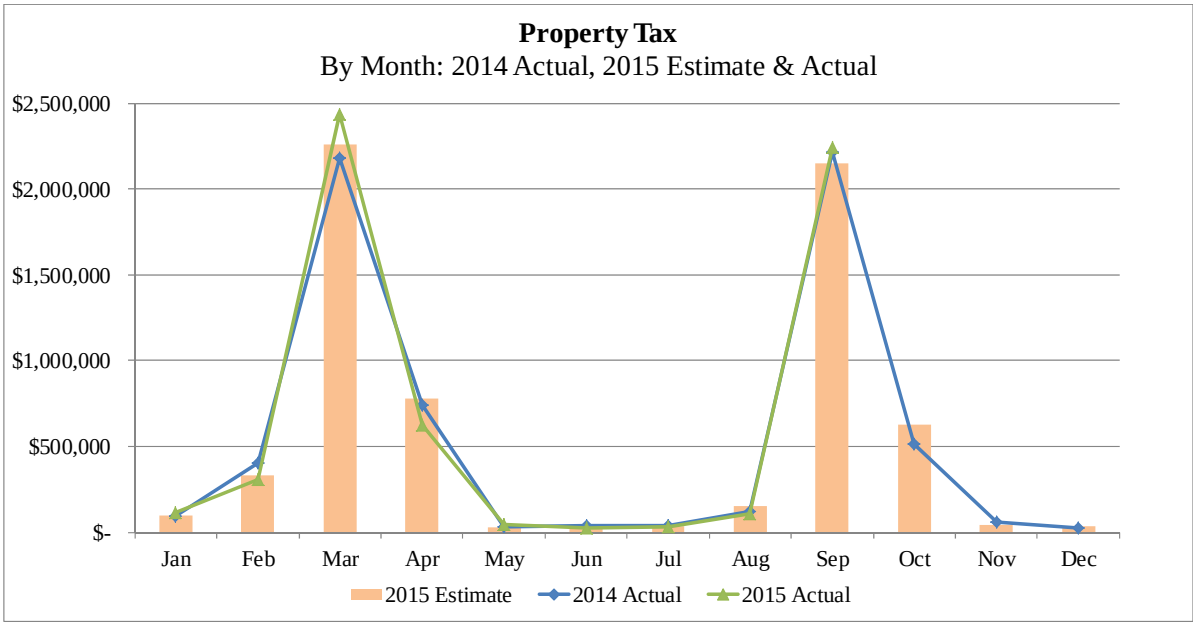


Note – the 2012 ending fund balance $2.77M and cash balance of $1.07M is higher than 2013 due to not transferring $778K to fleet and equipment reserves.

Property Tax

Private property and businesses in the City limits are levied a property tax. YTD September property tax collections total $5.94M and exceeds YTD 2014 collections by $76K or 1.3%, and exceeds YTD estimates by $82K or 1.4%.

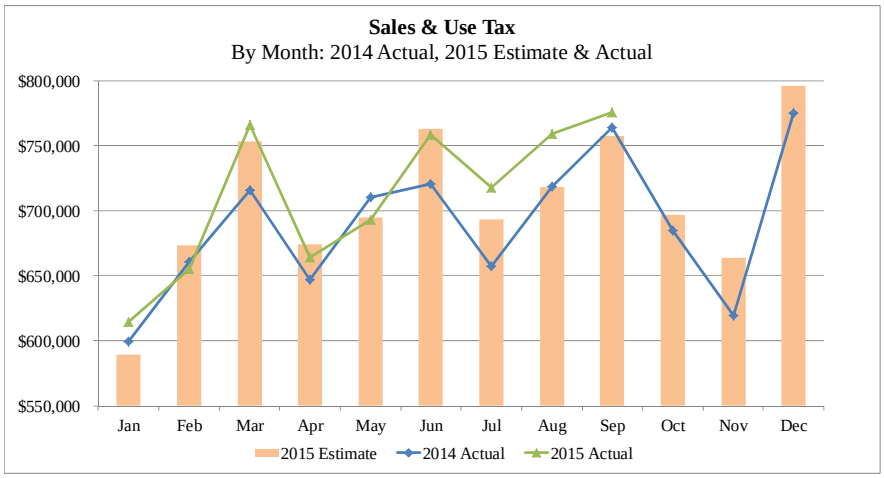
Property Tax								
			2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
Month	2013 Actual	2014 Actual	Budget	Actual	$	%	$	%
Jan	$ 102,245	$ 92,779	$ 98,339	$ 112,548	$ 19,769	21.3%	$ 14,209	14.4%
Feb	433,439	403,847	330,694	305,599	(98,248)	-24.3%	(25,095)	-7.6%
Mar	1,945,434	2,183,114	2,258,184	2,438,323	255,209	11.7%	180,139	8.0%
Apr	896,437	742,622	776,944	627,210	(115,412)	-15.5%	(149,734)	-19.3%
May	16,703	29,967	27,898	46,224	16,257	54.2%	18,326	65.7%
Jun	28,818	37,206	32,363	25,193	(12,013)	-32.3%	(7,170)	-22.2%
Jul	43,108	41,335	37,067	34,382	(6,953)	-16.8%	(2,685)	-7.2%
Aug	217,489	122,038	149,577	108,696	(13,342)	-10.9%	(40,882)	-27.3%
Sep	1,869,723	2,212,244	2,148,328	2,243,079	30,835	1.4%	94,751	4.4%
Oct	702,704	516,222	624,608	-	-	-	-	-
Nov	9,048	59,737	43,454	-	-	-	-	-
Dec	30,671	27,506	38,142	-	-	-	-	-
Total YTD	**$5,553,396**	**$5,865,152**	**$5,859,395**	**$5,941,254**	**$ 76,103**	**1.3%**	**$ 81,858**	**1.4%**
Annual Total	**$6,295,819**	**$6,468,618**	**$6,565,600**					
AV (in billions)	$4.42	$4.49	$4.75	$4.75				
Ave Change (2010 - 2014):		1.4%						

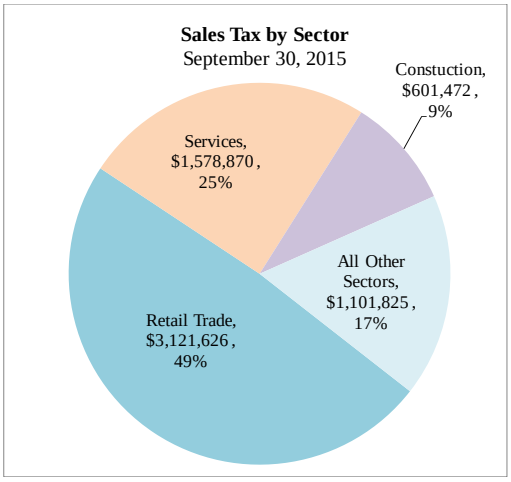


Sales & Use Tax

YTD September 2015 sales tax collections total $6.40M which exceeds YTD September 2014 collections by $211K or 3.4% and also exceeds the YTD estimate of $6.32M by $88K or 1.4%.

Sales Tax								
			2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
Month	2013 Actual	2014 Actual	Budget	Actual	$	%	$	%
Jan	$ 588,783	$ 599,289	$ 589,070	$ 614,566	$ 15,277	2.5%	$ 25,496	4.3%
Feb	665,316	660,758	673,293	654,875	(5,883)	-0.9%	(18,418)	-2.7%
Mar	758,783	715,740	753,153	766,272	50,532	7.1%	13,119	1.7%
Apr	681,641	646,843	673,866	664,313	17,470	2.7%	(9,553)	-1.4%
May	698,333	710,434	694,707	693,085	(17,349)	-2.4%	(1,622)	-0.2%
Jun	735,824	720,391	762,816	758,519	38,128	5.3%	(4,297)	-0.6%
Jul	669,832	657,370	693,339	717,600	60,230	9.2%	24,261	3.5%
Aug	650,171	718,471	717,896	758,879	40,408	5.6%	40,983	5.7%
Sep	685,216	763,993	757,351	775,685	11,692	1.5%	18,334	2.4%
Oct	632,657	684,774	697,072	-	-	-	-	-
Nov	619,860	619,521	663,638	-	-	-	-	-
Dec	754,032	775,293	796,198	-	-	-	-	-
Total YTD	**$ 6,133,899**	**$ 6,193,289**	**$6,315,490**	**$ 6,403,793**	**$ 210,504**	**3.4%**	**$ 88,303**	**1.4%**
Annual Total	**$ 8,140,448**	**$8,272,879**	**$8,472,400**					
YTD Sales (in millions)	$730.23	$737.30	$751.84	$762.36				
Annual Sales (in millions)	$969.10	$984.87	$1,008.62	n/a				
Ave Change (2010 - 2014):		1.9%						





Top 10 Taxpayers (Grouped by Sector)				
	Actual		Over / (Under) Change from 2014	
Sector	2014	2015	$	%
Motor Vehicle and Parts Dealer	260,362	352,928	92,566	35.6%
Building Material and Garden	150,777	162,484	11,707	7.8%
Food and Beverage Stores	60,913	65,119	4,206	6.9%
Clothing and Accessories	62,282	57,780	(4,502)	-7.2%
General Merchandise Stores	450,843	464,650	13,807	3.1%
Telecommunications	62,767	65,237	2,470	3.9%
Rental and Leasing Services	60,065	83,574	23,509	39.1%
Food Services, Drinking Places	60,625	61,419	794	1.3%
Total	**$1,168,634**	**$ 1,313,191**	**$ 144,557**	**12.4%**

Retail trade, the largest economic sector, accounts for 49% of collections, followed by services and construction, which account for 25% and 9%, respectively. All other sectors, including wholesale trade, information, finance, insurance and real estate, manufacturing, government, transportation and utilities, and other accounts for the remaining 17%.

Retail Trade: Compared to YTD 2014, the retail trade sector is up $214K or 7%. The increase is due primarily to increases in: motor vehicle & parts dealers, which is up $167K or 28%; building material & garden equipment and supplies, which is up $22K or 9%; electronics and appliance stores, which is up $11K or 10%; general merchandise retailers, which is up $20K or 7%; furniture and home furnishing stores, which is up $11K or 8%; and health & personal cares stores, which is up $6K or 5%. The increase is offset by decreases in: miscellaneous store retailers, which is down $16K or 5%; and sporting goods, hobby, musical instruments and books, which is down $11K or 8%.

Sales & Use Tax by Sector

Sector	Year-To-Date 2014	Year-To-Date 2015	Over / (Under) Change from 2014 $	Over / (Under) Change from 2014 %
Retail Trade	$ 2,907,496	$ 3,121,626	$ 214,130	7.4%
Services	1,480,043	1,578,870	98,827	6.7%
Construction	679,048	601,472	(77,576)	-11.4%
Wholesale Trade	339,252	303,449	(35,803)	-10.6%
Information	320,052	340,172	20,120	6.3%
Finance, Insurance, Real Estate	209,494	246,611	37,117	17.7%
Manufacturing	121,484	105,148	(16,336)	-13.4%
Government	86,383	60,481	(25,902)	-30.0%
Other	50,037	45,964	(4,073)	-8.1%
Total	**$ 6,193,289**	**$ 6,403,793**	**$ 210,504**	**3.4%**

Services: Compared to YTD 2014, the services sector is up $99K or 7%. The increase is due primarily to increases in food services & drinking places, which is up $51K or 6%; repairs & maintenance, which is up $26K or 10%; accommodation, which is up $11K or 19%; and administrative & support services, which is up $8K or 8%.

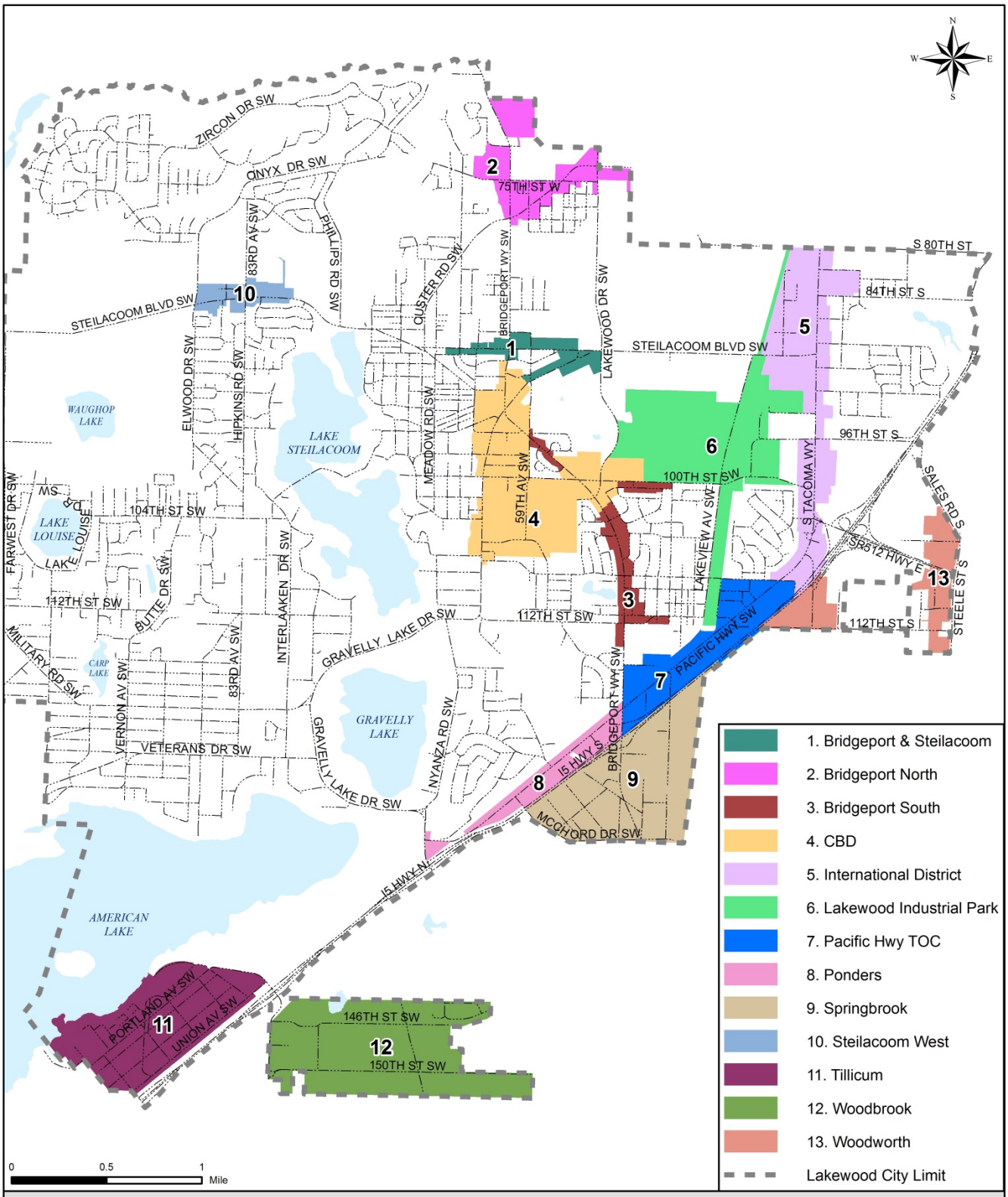
Construction: Compared to YTD 2014, the construction sector is down $78K or 11%. Construction of buildings decreased by $90K or 24%, heavy and civil engineering construction decreased by $6K or 7% and specialty, trade contractors increased by $19K.

All Other Sectors: Compared to YTD 2014, all other sectors increased by $13K or 2%.

- *Finance, Insurance and Real Estate* increased by $37K or 18% due primarily to increases in rental and leasing services, which increased by $37K or 22%.
- *Information* increased by $20K or 6% due primarily to increases in telecommunications, which increased by $14K or 5%.
- *Manufacturing* decreased by $16K or 13% due primarily to decreases in fabricated metal product manufacturing, which decreased by $14K or 57% and non-metallic mineral product manufacturing, which decreased by $9K or 47%.
- *Wholesale Trade* increased by $36K or 11% due to decreases in durable goods, which decreased by $29K or 11% and non-durable goods, which decreased by $9K or 11%.
- *Other* increased by $4K or 8% primarily due to a decrease in transit & ground passengers, which decreased by $7K or 32%.
- *Government* decreased by $26K or 30% due primarily to a decrease in non-classifiable establishments, which decreased $19K or 59% and administration of economic programs, which decreased by $10K or 16%.

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

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



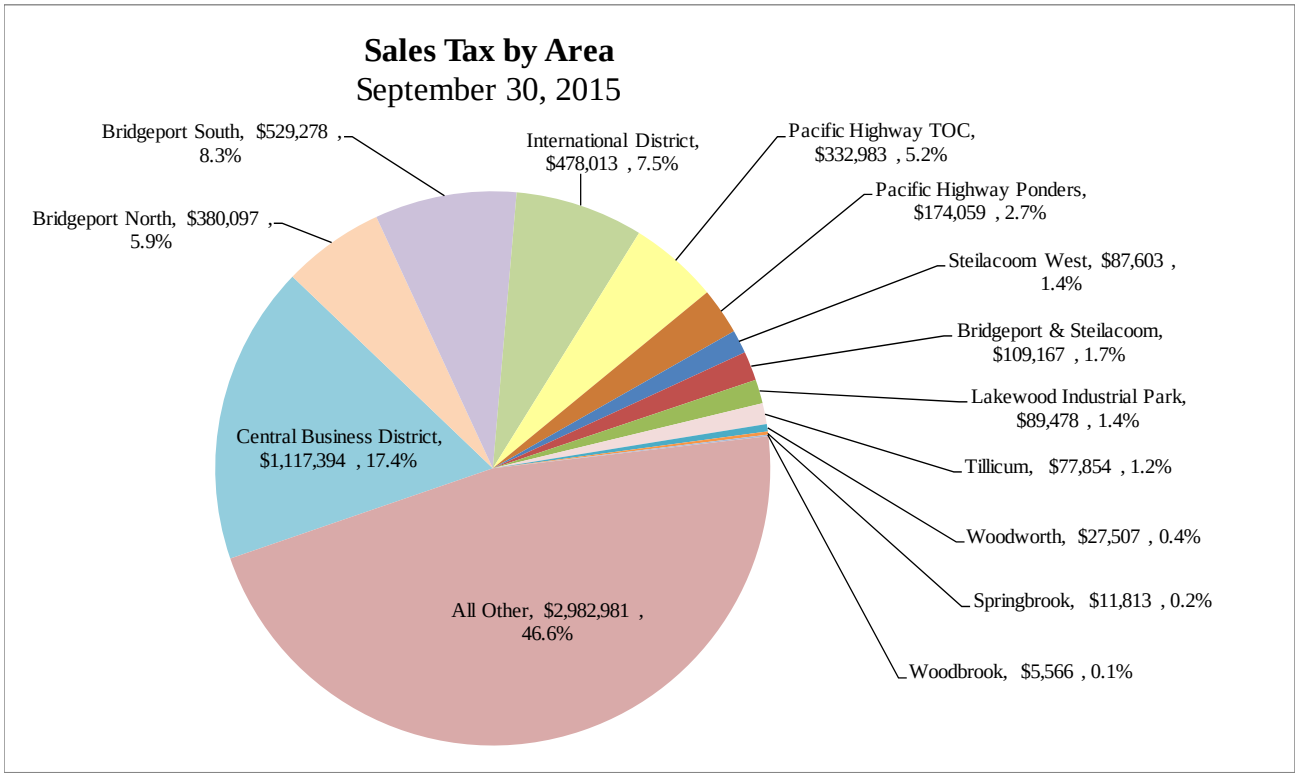
Retail Tax Areas

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

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

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

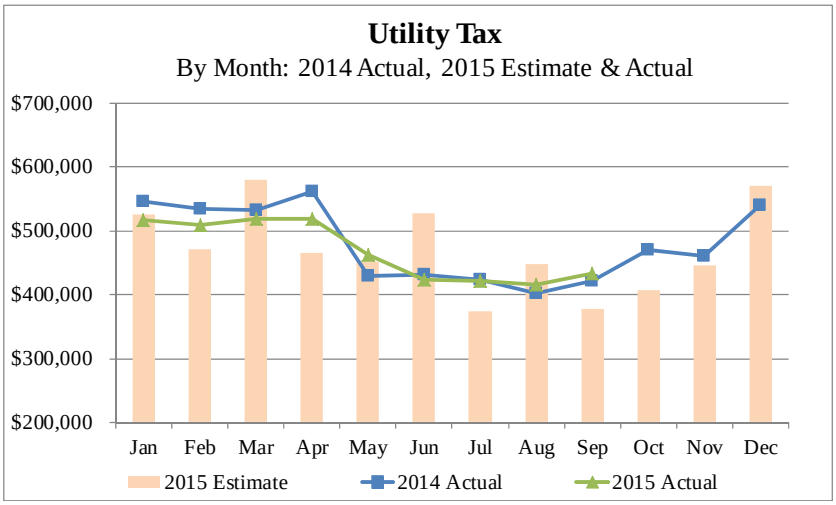
Sales & Use Tax by Area						
			Year-To-Date		Over / (Under) Change from 2014	
Map ID/Area	2013 Annual	2014 Annual	2014	2015	$	%
1 Bridgeport & Steilacoom	$ 118,708	$ 138,665	$ 98,622	$ 109,167	$ 10,545	10.7%
2 Bridgeport North	545,338	500,286	366,301	380,097	13,796	3.8%
3 Bridgeport South	619,902	678,685	489,305	529,278	39,973	8.2%
4 Central Business District	1,579,183	1,628,224	1,148,908	1,117,394	(31,514)	-2.7%
5 International District	524,096	577,754	427,937	478,013	50,076	11.7%
6 Lakewood Industrial Park	81,839	91,289	64,686	89,478	24,792	38.3%
7 Pacific Highway Transit Oriented Commercial (TOC)	455,397	420,720	320,703	332,983	12,280	3.8%
8 Pacific Highway Ponders	197,761	244,164	183,993	174,059	(9,934)	-5.4%
9 Springbrook	15,587	16,732	13,007	11,813	(1,194)	-9.2%
10 Steilacoom West	122,235	156,195	114,864	87,603	(27,261)	-23.7%
11 Tillicum	84,163	96,543	71,914	77,854	5,940	8.3%
12 Woodbrook	5,324	6,978	5,264	5,566	302	5.7%
13 Woodworth	19,180	33,500	25,531	27,507	1,976	7.7%
Other:						
Food Services, Drinking Places	320,097	306,706	244,186	298,568	54,382	22.3%
Construction	973,603	818,767	606,929	509,070	(97,859)	-16.1%
Telecommunications	264,040	287,187	216,253	236,174	19,921	9.2%
All Other Categories	2,213,995	2,270,484	1,794,886	1,939,169	144,284	8.0%
Total	**$8,140,448**	**$8,272,879**	**$6,193,289**	**$6,403,793**	**$ 210,504**	**3.4%**

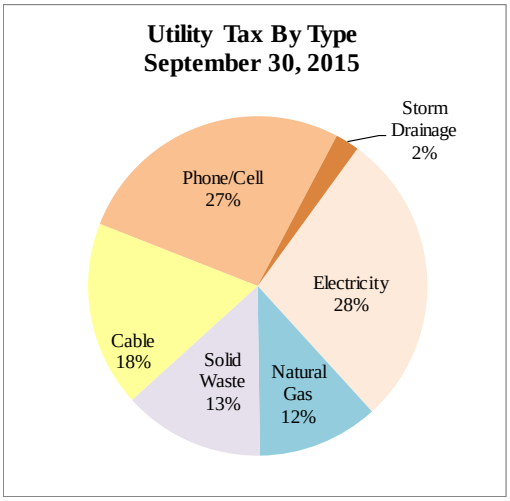


Utility Tax

The City levies a tax on utilities provided within the city. The tax is currently 5% for electric and gas services and 6% for solid waste, cable, cellular phone, landlines and storm drainage. YTD September 2015 utility tax collections total $4.22M, which is below YTD September 2014 collections by $61K or 1.4% and is below the YTD estimate of $4.22M by $2K or 0.1%.

Utility Tax								
			2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
Month	2013 Actual	2014 Actual	Budget	Actual	$	%	$	%
Jan	$ 536,622	$ 545,267	$ 525,413	$ 516,176	$ (29,091)	-5.3%	$ (9,237)	-1.8%
Feb	478,022	533,446	471,374	509,084	(24,362)	-4.6%	37,710	8.0%
Mar	525,479	532,688	579,496	518,653	(14,035)	-2.6%	(60,843)	-10.5%
Apr	629,278	560,947	465,653	518,141	(42,806)	-7.6%	52,488	11.3%
May	542,264	428,392	452,197	462,457	34,065	8.0%	10,260	2.3%
Jun	482,544	430,195	527,302	422,965	(7,230)	-1.7%	(104,337)	-19.8%
Jul	351,102	422,860	373,810	420,784	(2,076)	-0.5%	46,974	12.6%
Aug	506,145	402,578	446,791	416,005	13,427	3.3%	(30,786)	-6.9%
Sep	461,243	422,101	378,030	433,584	11,483	2.7%	55,554	14.7%
Oct	294,459	469,780	406,304	-	-	-	-	-
Nov	461,243	459,732	446,621	-	-	-	-	-
Dec	631,454	539,869	569,009	-	-	-	-	-
Total YTD	**$ 4,512,698**	**$ 4,278,474**	**$ 4,220,066**	**$ 4,217,849**	**$ (60,626)**	**-1.4%**	**$ (2,217)**	**-0.1%**
Total Annual	**$ 5,899,854**	**$ 5,747,855**	**$5,642,000**					
Ave Change (2010 - 2014):		2.1%						





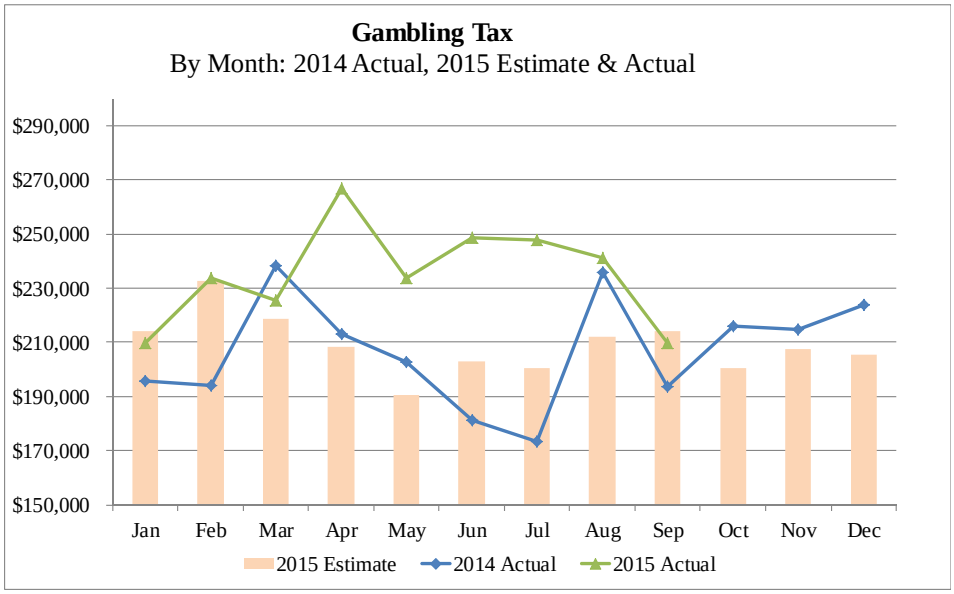
Utility Tax by Type							
		2014 Actual		2015		YTD 2015 Actual vs 2014 Actual	
Type	2013 Actual	Annual	YTD	Annual Budget	YTD Actual	$	%
Electricity	$ 1,602,288	$ 1,595,942	$ 1,193,617	$ 1,580,000	$ 1,191,057	$ (2,560)	-0.2%
Natural Gas	762,036	720,699	533,464	657,000	487,158	(46,306)	-8.7%
Solid Waste	740,532	720,197	536,854	747,000	568,815	31,961	6.0%
Cable	942,278	944,860	701,695	990,000	746,461	44,766	6.4%
Phone/Cell	1,689,516	1,602,189	1,216,557	1,503,000	1,128,062	(88,495)	-7.3%
Storm Drainage	163,204	163,968	96,287	165,000	96,296	9	0.0%
Total	**$ 5,899,854**	**$ 5,747,855**	**$ 4,278,474**	**$ 5,642,000**	**$ 4,217,849**	**$ (60,626)**	**-1.4%**

Gambling Tax

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

Gambling tax collections through YTD September 2015 total $2.12M, which is above YTD September 2014 collections by $289K or 15.8% and is above the YTD estimate of $1.89M by $223K or 11.8%. The increase is due primarily to timing of revenue collection along with some increases in card room activity. The composition of gambling tax revenues is roughly card rooms 94%, punchboard and pull tabs 5%, and amusement games 1%.

Gambling Tax								
			2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
Month	2013 Actual	2014 Actual	Budget	Actual	$	%	$	%
Jan	$ 224,136	$ 195,538	$ 213,928	$ 209,856	$ 14,318	7.3%	$ (4,072)	-1.9%
Feb	234,642	194,147	232,725	233,858	39,711	20.5%	1,133	0.5%
Mar	198,324	238,262	218,584	225,533	(12,729)	-5.3%	6,949	3.2%
Apr	202,922	213,208	208,369	266,880	53,672	25.2%	58,511	28.1%
May	207,948	202,674	190,509	233,564	30,890	15.2%	43,055	22.6%
Jun	189,331	181,125	203,120	248,474	67,349	37.2%	45,354	22.3%
Jul	209,906	173,497	200,686	247,819	74,322	42.8%	47,133	23.5%
Aug	192,726	235,976	211,896	241,158	5,182	2.2%	29,262	13.8%
Sep	211,389	193,467	213,913	209,699	16,232	8.4%	(4,214)	-2.0%
Oct	189,421	216,061	200,559	-	-	-	-	-
Nov	179,572	214,748	207,374	-	-	-	-	-
Dec	193,734	223,700	205,636	-	-	-	-	-
Total YTD	**$ 1,871,325**	**$ 1,827,894**	**$ 1,893,731**	**$ 2,116,841**	**$ 288,946**	**15.8%**	**$ 223,110**	**11.8%**
Annual Total	**$ 2,434,051**	**$ 2,482,403**	**$ 2,507,300**					
Ave Change (2010 - 2014):		-1.0%						

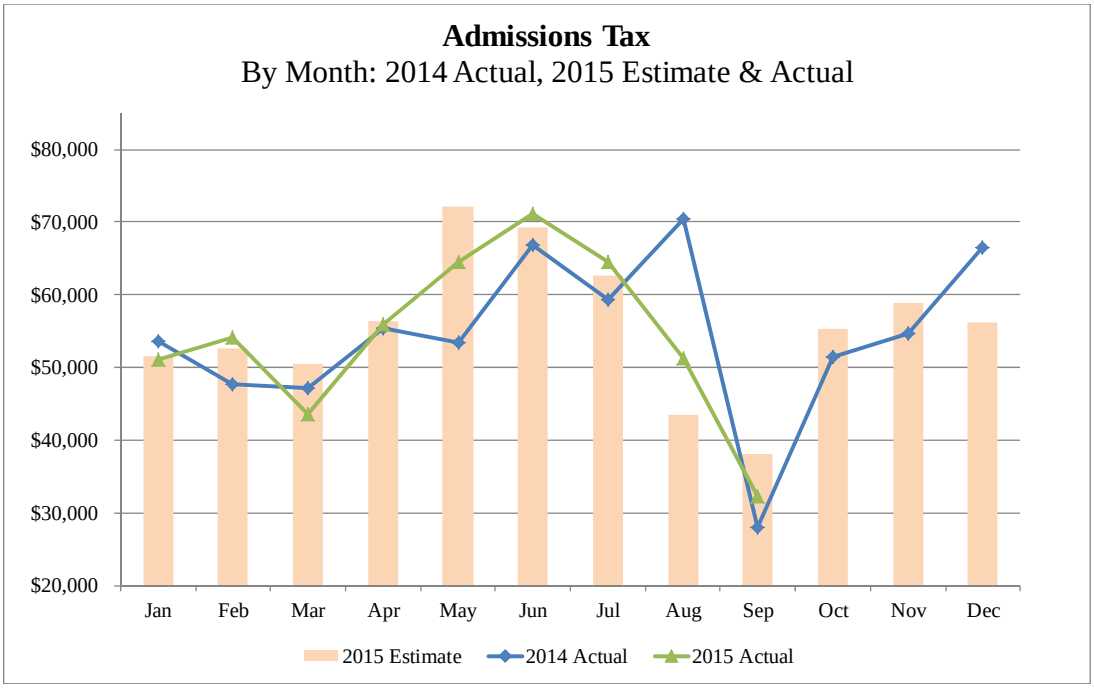


Admissions Tax

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

Admissions tax collections through YTD September 2015 totals $489K, which exceeds YTD September 2014 by $7K or 1.5% and is $8K or 1.6% below YTD estimates.

Admissions Tax								
			2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
Month	2013 Actual	2014 Actual	Budget	Actual	$	%	$	%
Jan	$ 43,295	$ 53,560	$ 51,516	$ 51,069	$ (2,491)	-4.7%	$ (447)	-0.9%
Feb	45,678	47,650	52,583	54,081	6,431	13.5%	1,498	2.8%
Mar	48,920	47,097	50,490	43,584	(3,513)	-7.5%	(6,906)	-13.7%
Apr	55,687	55,369	56,464	55,917	548	1.0%	(547)	-1.0%
May	76,194	53,364	72,116	64,537	11,173	20.9%	(7,579)	-10.5%
Jun	73,038	66,895	69,339	71,129	4,234	6.3%	1,790	2.6%
Jul	65,646	59,305	62,572	64,567	5,262	8.9%	1,995	3.2%
Aug	30,319	70,427	43,456	51,302	(19,125)	-27.2%	7,846	18.1%
Sep	35,343	27,912	38,156	32,382	4,470	16.0%	(5,774)	-15.1%
Oct	40,180	51,387	55,354	-	-	-	-	-
Nov	58,282	54,616	58,871	-	-	-	-	-
Dec	68,571	66,428	56,183	-	-	-	-	-
Total YTD	**$ 474,119**	**$ 481,579**	**$ 496,692**	**$ 488,569**	**$ 6,990**	**1.5%**	**$ (8,123)**	**-1.6%**
Total Annual	**$ 641,151**	**$ 654,011**	**$ 667,100**					
Ave Change (2010 - 2014):		7.0%						



Franchise Fees

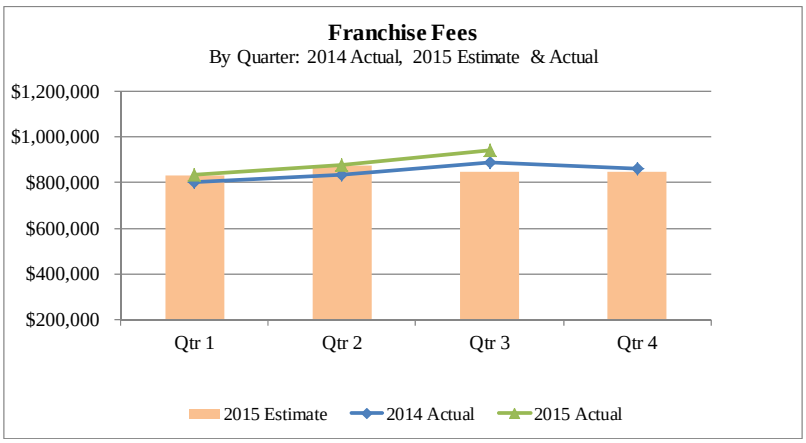
Franchise fees are charges levied on private utilities for their use of City streets and other public properties to place utility infrastructure and to recoup City costs of administering franchise agreements. The franchise fees on light, natural gas, and telephone utilities are limited by statute to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

YTD September 2015 revenue from franchise fees totals $2.65M and is $128K or 5.1% above YTD September 2014, and exceeds the YTD estimate by $94K or 3.7%.

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

Franchise Fees							
	2014	2015		2015 Actual vs 2014 Actual		2015 Actual vs Budget	
Month		Budget	Actual	$	%	$	%
Jan	$ -	$ -	$ -	-	-	-	-
Feb	66,148	68,000	68,263	2,115	3.2%	263	0.4%
Mar	736,243	765,000	765,285	29,042	3.9%	285	0.0%
Apr	-	-	-	-	-	-	-
May	66,611	68,000	67,876	1,265	1.9%	(124)	-0.2%
Jun	765,691	808,000	808,673	42,982	5.6%	673	0.1%
Jul	-	-	-	-	-	-	-
Aug	68,445	68,000	68,985	540	0.8%	985	1.4%
Sep	820,052	781,500	873,065	53,013	6.5%	91,565	11.7%
Oct		-	-	-	-	-	-
Nov	66,651	68,000	-	-	-	-	-
Dec	793,004	781,500	-	-	-	-	-
Total YTD	**$ 2,523,190**	**$ 2,558,500**	**$ 2,652,145**	**$ 128,956**	**5.1%**	**$ 93,645**	**3.7%**
Total Annual	**$ 3,382,845**	**$ 3,408,000**					

Franchise Fees	YTD Actual		Change from 2014	
	2014	2015	$	%
Cable	$ 598,620	$ 621,493	$ 22,873	3.8%
Water	281,274	347,116	65,842	23.4%
Sewer	605,796	627,959	22,163	3.7%
Solid Waste	393,680	414,922	21,242	5.4%
Tacoma Power	643,818	640,655	(3,163)	-0.5%
Total - YTD	**$ 2,523,188**	**$ 2,652,145**	**$ 128,956**	**5.1%**



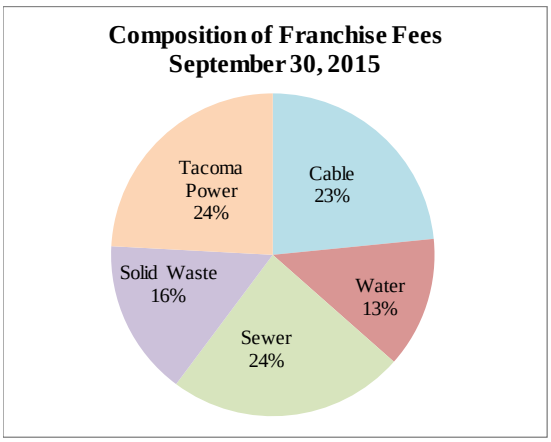


Photo Infraction – Red Light/School Zone Enforcement

The City currently has eight cameras operating at five locations:

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

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

Photo Infraction - Red light/School Zone Enforcement											
	Year 2013			Year 2014			Year 2015			Over / (Under) Net Revenue 2015 vs 2014	
Month	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	$	%
Jan	$ 58,410	$ 37,593	$ 20,817	$ 57,905	$ 36,593	$ 21,312	$ 66,476	$ 31,612	$ 34,864	$ 13,552	63.6%
Feb	66,685	37,593	29,093	63,261	36,593	26,668	57,821	32,240	25,581	(1,087)	-4.1%
Mar	70,575	37,593	32,982	56,692	36,593	20,099	62,596	32,240	30,356	10,257	51.0%
Apr	67,061	37,593	29,468	60,035	37,593	22,442	65,333	32,240	33,093	10,651	47.5%
May	63,441	37,593	25,848	59,634	37,593	22,041	55,473	32,240	23,233	1,192	5.4%
Jun	76,071	37,593	38,479	57,842	33,593	24,249	57,857	32,240	25,617	1,368	5.6%
Jul	69,939	36,593	33,346	56,453	34,593	21,860	66,829	32,240	34,589	12,729	58.2%
Aug	49,938	34,593	15,345	51,457	34,593	16,864	67,627	32,240	35,387	18,523	109.8%
Sep	72,071	37,593	34,479	50,732	36,593	14,139	62,092	32,240	29,852	15,713	111.1%
Oct	53,443	37,593	15,850	49,678	32,240	17,438	-	-	-	-	-
Nov	79,956	37,593	42,363	79,223	32,240	46,983	-	-	-	-	-
Dec *	65,515	36,593	28,922	61,298	27,585	33,713	-	-	-	-	-
Total YTD	**$ 594,191**	**$ 334,335**	**$ 259,856**	**$ 514,011**	**$ 324,336**	**$ 189,675**	**$ 562,105**	**$ 289,532**	**$ 272,573**	**$ 82,899**	**43.7%**
Annual	**$793,105**	**$446,114**	**$346,991**	**$704,210**	**$416,401**	**$287,809**					

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

Jail Services

YTD September 2015 payments for jail services total $446K and accounts for 70% of the annual budget of $638K. The 2015 annual budget of $638K is $343K less than the 2014 annual budget of $983K due to increasing utilization of the Nisqually facility, eliminating the Wapato contract and decreasing usage of the Pierce County facility. Booking information will be reported on in 2016.

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

Service Period	Year 2014						Year 2015					
	Wapato Police Dept	Nisqually	Pierce County	City of Puyallup	City of Fife	Total by Month	Nisqually	Pierce County	City of Puyallup	City of Fife	Medical	Total by Month
Jan	$ 17,655	$ 18,668	$ 17,119	$ 520	$ -	$ 53,962	$ 47,160	$ 5,991	$ -	$ -	$ -	$ 53,151
Feb	18,403	32,968	11,635	65	215	63,286	54,330	4,619	130	170	-	59,249
Mar	17,221	32,905	3,621	-	-	53,747	48,235	2,708	-	-	-	50,943
Apr	17,550	25,831	6,946	-	710	51,037	58,596	3,670	-	-	2,375	64,641
May	20,115	33,451	6,578	325	-	60,469	51,730	7,892	-	410	-	60,032
Jun	20,334	32,375	7,476	455	150	60,790	49,420	3,974	-	170	-	53,564
Jul	17,790	37,065	6,993	130	600	62,578	50,244	5,737	-	150	-	56,131
Aug	17,600	28,925	10,601	455	860	58,441	1,178	7,625	-	-	977	9,780
Sep	17,679	26,230	12,589	195	430	57,123	16,592	10,375	-	-	11,963	38,930
Oct	17,565	26,850	8,913	-	215	53,543	-	-	-	-	-	-
Nov	17,647	34,030	12,466	-	-	64,143	-	-	-	-	-	-
Dec	17,622	27,080	9,385	-	690	54,777	-	-	-	-	-	-
Annual Total - 2014 YTD Total - 2015	**$ 217,181**	**$ 356,378**	**$ 114,322**	**$ 2,145**	**$ 3,870**	**$ 693,896**	**$ 377,485**	**$ 52,591**	**$ 130**	**$ 900**	**$ 15,315**	**$ 446,421**
					Annual Budget	$ 981,840					Annual Budget	$ 638,060
					Annual Expenditures as a % of Annual Budget	70.7%					YTD Expenditures as a % of Annual Budget	70.0%

Animal License

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

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

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

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

Animal License Activity - 2015							
	New			Renewal			Total
Month	Cat	Dog	Total	Cat	Dog	Total	Licenses
Jan	46	93	139	326	975	1301	1440
Feb	12	65	77	164	404	568	645
Mar	32	65	97	57	150	207	304
Apr	8	50	58	21	39	60	118
May	15	50	65	24	95	119	184
Jun	40	80	120	4	32	36	156
Jul	19	58	77	3	5	8	85
Aug	16	36	52	0	6	6	58
Sep	37	71	108	0	5	5	113
Oct			0			0	-
Nov			0			0	-
Dec			0			0	-
Total YTD	**225**	**568**	**793**	**599**	**1711**	**2310**	**3103**

Note - Information for prior years is not available.

Animal license fees collected through YTD September 2015 is $2K or 5.4% below YTD September 2014 and is in line with YTD estimates.

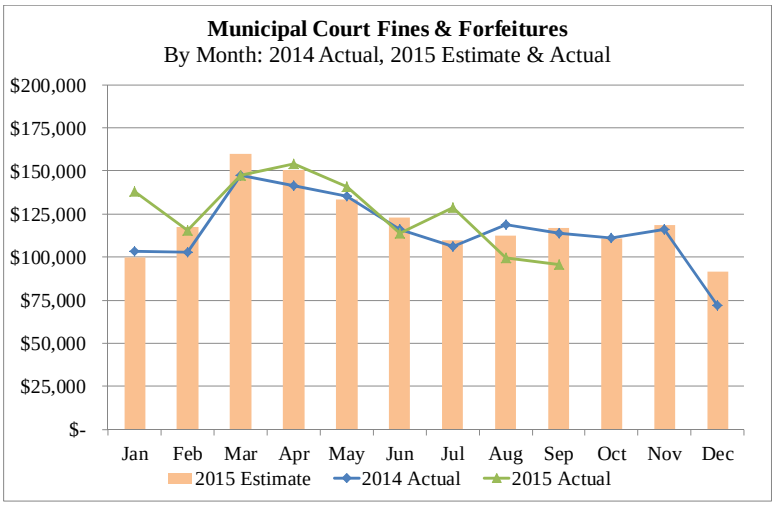
Animal License								
			2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
Month	2013 Actual	2014 Actual	Budget	Actual	$	%	$	%
Jan	$ 534	$ 13,053	$ 4,276	$ 210	$ (12,843)	-98.4%	$ (4,066)	-95.1%
Feb	13,661	11,528	12,032	14,941	3,413	29.6%	2,909	24.2%
Mar	7,546	8,032	12,244	7,615	(417)	-5.2%	(4,629)	-37.8%
Apr	2,439	2,023	3,104	3,875	1,852	91.5%	771	24.8%
May	1,944	1,258	1,820	6,910	5,652	449.3%	5,090	279.6%
Jun	2,924	332	1,677	2,229	1,897	571.4%	552	32.9%
Jul	766	2,452	1,002	1,086	(1,366)	-55.7%	84	8.3%
Aug	591	1,183	917	496	(687)	-58.1%	(421)	-45.9%
Sep	477	444	665	759	315	70.9%	94	14.1%
Oct	138	497	554	-	-	-	-	-
Nov	175	310	349	-	-	-	-	-
Dec	151	4	2,157	-	-	-	-	-
Total YTD	**$ 30,882**	**$ 40,305**	**$ 37,738**	**$ 38,121**	**$ (2,184)**	**-5.4%**	**$ 383**	**1.0%**
Annual Total	**$ 31,346**	**$ 41,118**	**$ 40,800**					
Ave Change (2010 - 2014):		-1.8%						

Fines & Forfeitures

YTD September 2015 municipal court revenue collections of $1.13M represent 78% of the $1.44M annual budget. Compared to YTD September 2014, collections are up $47K or 4.3% due primarily to increases in civil infraction penalties and administrative, filing, copies, forms, legal, offset by decreases in detention & correction services.

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

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



Municipal Court Fines & Forfeitures								
			2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
Month	2013 Actual	2014 Actual	Budget	Actual	$	%	$	%
Jan	$ 97,382	$ 103,576	$ 100,087	$ 137,981	$ 34,405	33.2%	$ 37,894	37.9%
Feb	133,235	103,063	117,688	115,347	12,284	11.9%	(2,341)	-2.0%
Mar	173,659	147,583	159,994	147,247	(336)	-0.2%	(12,747)	-8.0%
Apr	160,778	141,416	150,507	153,901	12,485	8.8%	3,394	2.3%
May	132,888	135,173	133,507	140,868	5,695	4.2%	7,361	5.5%
Jun	131,099	115,795	122,965	113,683	(2,112)	-1.8%	(9,282)	-7.5%
Jul	113,791	106,303	109,617	128,655	22,352	21.0%	19,038	17.4%
Aug	107,202	118,842	112,581	99,627	(19,215)	-16.2%	(12,954)	-11.5%
Sep	120,221	114,027	116,667	95,633	(18,394)	-16.1%	(21,034)	-18.0%
Oct	111,000	111,000	110,567	-	-	-	-	-
Nov	121,430	116,098	118,300	-	-	-	-	-
Dec	111,943	72,017	91,619	-	-	-	-	-
Total YTD	**$ 1,170,255**	**$ 1,085,778**	**$ 1,123,612**	**$ 1,132,942**	**$ 47,163**	**4.3%**	**$ 9,330**	**0.8%**
Total Annual	**$ 1,514,628**	**$ 1,384,895**	**$ 1,444,100**					
Ave Change (2010 - 2014):		9.9%						

Municipal Court Fines & Forfeitures								
		2014		2015		Over / (Under)		2015 YTD Actual
						2015 Actual vs 2014 Actual		as % of
Category	2013 Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual	$	%	Annual Budget
Admin, Filing, Copy, Forms, Legal	$ 57,388	$ 55,293	$ 44,029	$ 67,300	$ 55,398	$ 11,369	25.8%	82.3%
Detention & Corrrection Services	431,381	363,517	287,625	431,400	264,743	(22,882)	-8.0%	61.4%
Civil Penalties	12,206	10,316	8,162	12,200	6,583	(1,579)	-19.3%	54.0%
Civil Infraction Penalties	839,061	792,345	613,385	713,200	672,060	58,675	9.6%	94.2%
Civil Parking Infractions	12,307	8,157	6,620	44,400	6,007	(613)	-9.3%	13.5%
Criminal Traffic Misdemeanor Fines	40,853	30,738	25,964	57,400	28,067	2,103	8.1%	48.9%
Criminal Non-Traffic Fines	13,874	9,535	8,571	13,900	7,105	(1,466)	-17.1%	51.1%
Court Cost Recoupment	30,969	24,660	19,960	27,900	29,861	9,901	49.6%	107.0%
Interest/Other/Misc	76,589	90,332	71,463	76,400	63,118	(8,345)	-11.7%	82.6%
Total	**$ 1,514,628**	**$ 1,384,893**	**$ 1,085,779**	**$ 1,444,100**	**$ 1,132,942**	**$ 47,163**	**4.3%**	**78.5%**

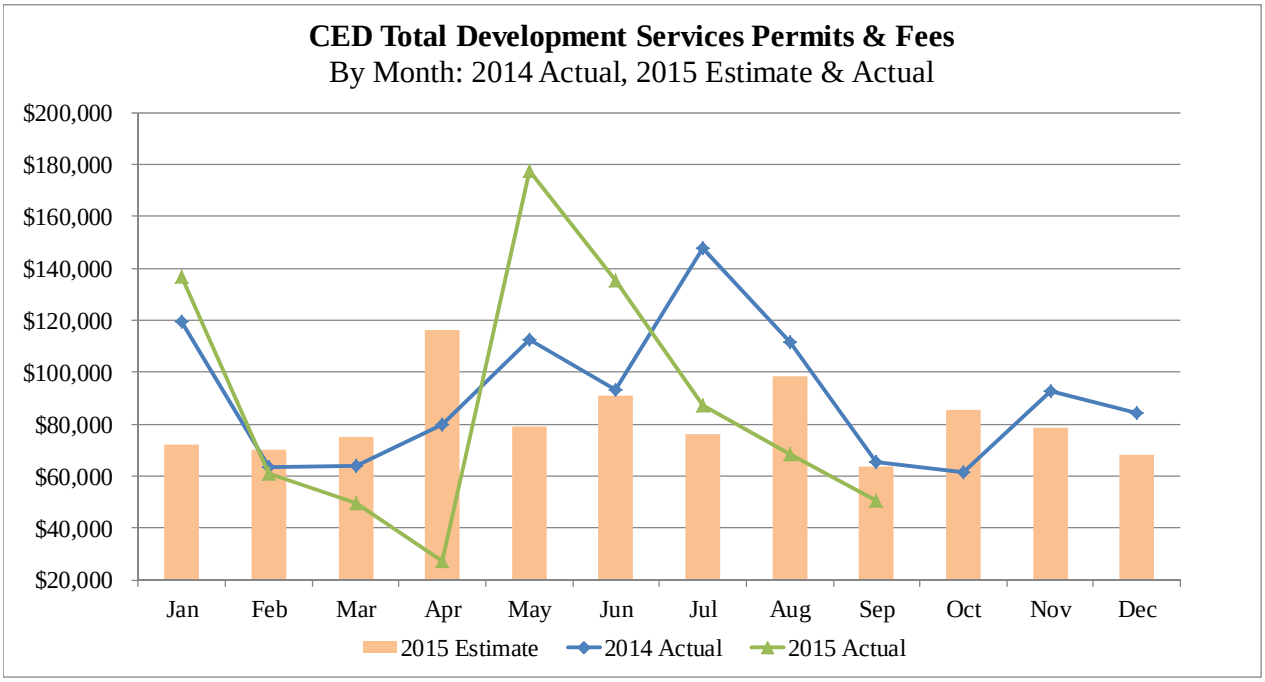
Development Services Permits & Fees

CED - Building Permit Fees								
			2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
Month	2013 Actual	2014 Actual	Budget	Actual	$	%	$	%
Jan	$ 24,335	$ 35,674	$ 29,911	$ 37,805	$ 2,131	6.0%	$ 7,894	26.4%
Feb	23,480	35,546	27,983	23,920	(11,626)	-32.7%	(4,063)	-14.5%
Mar	33,224	30,787	45,294	30,286	(501)	-1.6%	(15,008)	-33.1%
Apr	29,944	35,886	65,608	(9,776)	(45,662)	-127.2%	(75,384)	-114.9%
May	41,705	47,410	39,220	129,211	81,801	172.5%	89,991	229.5%
Jun	52,762	65,450	46,159	100,893	35,443	54.2%	54,734	118.6%
Jul	34,233	102,556	49,081	62,827	(39,729)	-38.7%	13,746	28.0%
Aug	74,227	34,631	56,043	44,969	10,338	29.9%	(11,074)	-19.8%
Sep	32,513	48,794	33,590	37,151	(11,643)	-23.9%	3,561	10.6%
Oct	59,722	38,553	58,059	-	-	-	-	-
Nov	58,814	49,072	48,732	-	-	-	-	-
Dec	32,824	18,514	28,317	-	-	-	-	-
Total YTD	**$ 346,423**	**$ 436,734**	**$ 392,889**	**$ 457,286**	**$ 20,552**	**4.7%**	**$ 64,397**	**16.4%**
Total Annual	**$ 497,783**	**$ 542,875**	**$ 528,000**					
Ave Change (2010 - 2014):		5.7%						

CED - Plan Review/Plan Check Fees								
			2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
Month	2013 Actual	2014 Actual	Budget	Actual	$	%	$	%
Jan	$ 11,879	$ 79,979	$ 37,742	$ 92,290	$ 12,311	15.4%	$ 54,548	144.5%
Feb	72,446	18,904	35,590	31,701	12,797	67.7%	(3,889)	-10.9%
Mar	16,672	12,946	18,960	13,059	113	0.9%	(5,901)	-31.1%
Apr	11,921	33,741	44,262	30,942	(2,799)	-8.3%	(13,320)	-30.1%
May	24,681	57,057	34,094	43,435	(13,622)	-23.9%	9,341	27.4%
Jun	47,037	23,596	39,259	29,829	6,233	26.4%	(9,430)	-24.0%
Jul	21,636	40,868	23,218	19,805	(21,063)	-51.5%	(3,413)	-14.7%
Aug	31,505	66,057	34,521	18,311	(47,746)	-72.3%	(16,210)	-47.0%
Sep	18,873	14,092	25,989	8,568	(5,524)	-39.2%	(17,421)	-67.0%
Oct	32,110	16,872	20,660	-	-	-	-	-
Nov	13,717	39,798	25,442	-	-	-	-	-
Dec	14,531	63,145	35,261	-	-	-	-	-
Total YTD	**$ 256,650**	**$ 347,240**	**$ 293,635**	**$ 287,940**	**$ (59,300)**	**-17.1%**	**$ (5,695)**	**-1.9%**
Total Annual	**$ 317,008**	**$ 467,055**	**$ 375,000**					
Ave Change (2010 - 2014):		7.2%						

CED - Zoning/Development Fees								
			2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
Month	2013 Actual	2014 Actual	Budget	Actual	$	%	$	%
Jan	$ 3,990	$ 3,905	$ 4,363	$ 6,780	$ 2,875	73.6%	$ 2,417	55.4%
Feb	4,693	9,150	6,568	5,450	(3,700)	-40.4%	(1,118)	-17.0%
Mar	5,986	20,169	10,841	6,220	(13,949)	-69.2%	(4,621)	-42.6%
Apr	2,252	10,181	6,482	6,230	(3,951)	-38.8%	(252)	-3.9%
May	3,481	7,900	5,568	4,884	(3,016)	-38.2%	(684)	-12.3%
Jun	4,275	4,178	5,518	4,550	372	8.9%	(968)	-17.5%
Jul	2,780	4,220	3,735	4,840	620	14.7%	1,105	29.6%
Aug	6,870	10,950	7,635	5,330	(5,620)	-51.3%	(2,305)	-30.2%
Sep	2,050	3,740	4,326	4,970	1,230	32.9%	644	14.9%
Oct	5,160	5,630	6,756	-	-	-	-	-
Nov	2,695	4,100	4,305	-	-	-	-	-
Dec	4,450	2,870	4,351	-	-	-	-	-
Total YTD	**$ 36,377**	**$ 74,393**	**$ 55,035**	**$ 49,254**	**$ (25,139)**	**-33.8%**	**$ (5,781)**	**-10.5%**
Total Annual	**$ 48,682**	**$ 86,993**	**$ 70,450**					
Ave Change (2010 - 2014):		16.5%						

CED - Total Development Services Permits & Fees								
			2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
Month	2013 Actual	2014 Actual	Budget	Actual	$	%	$	%
Jan	$ 40,204	$ 119,558	$ 72,017	$ 136,875	$ 17,317	14.5%	$ 64,858	90.1%
Feb	100,619	63,600	70,141	61,071	(2,529)	-4.0%	(9,070)	-12.9%
Mar	55,882	63,902	75,095	49,565	(14,337)	-22.4%	(25,530)	-34.0%
Apr	44,117	79,808	116,352	27,396	(52,412)	-65.7%	(88,956)	-76.5%
May	69,867	112,367	78,881	177,530	65,163	58.0%	98,649	125.1%
Jun	104,074	93,224	90,936	135,272	42,048	45.1%	44,336	48.8%
Jul	58,649	147,644	76,034	87,472	(60,172)	-40.8%	11,438	15.0%
Aug	112,602	111,638	98,199	68,610	(43,028)	-38.5%	(29,589)	-30.1%
Sep	53,436	66,626	63,905	50,691	(15,935)	-23.9%	(13,214)	-20.7%
Oct	96,992	61,055	85,475	-	-	-	-	-
Nov	75,226	92,970	78,480	-	-	-	-	-
Dec	51,805	84,529	67,930	-	-	-	-	-
Total YTD	**$ 639,450**	**$ 858,368**	**$ 741,560**	**$ 794,482**	**$ (63,886)**	**-7.4%**	**$ 52,922**	**7.1%**
Total Annual	**$ 863,473**	**$1,096,921**	**$ 973,446**					
Ave Change (2010 - 2014):		6.9%						



Community and Economic Development

The table below provides historical annual and estimated 2015 annual and YTD September 2015 actual subsidy and recovery ratio by program, excluding economic development. YTD September 2015 operating expenditures total $1.12M while operating revenues total $794K, resulting in a YTD recovery ratio of 71% or $327K General Fund investment. The YTD September 2015 General Fund investment of $327K accounts for 35% of the estimated annual amount.

Community & Economic Development - Permits								
	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD Sep	Annual Budget	YTD Sep
Operating Revenues:								
Building Permits	338,983	499,942	476,429	379,184	443,123	363,197	423,000	383,195
Other Building Permit Fees	84,175	88,780	89,525	118,595	100,147	73,538	105,000	74,092
Plan Review/Plan Check Fees	343,557	330,472	409,876	317,008	466,631	347,240	375,000	287,941
Other Zoning/Development Fees	47,613	41,949	50,512	48,682	86,993	74,393	70,450	49,254
Total Operating Revenue	**$ 814,328**	**$ 961,143**	**$1,026,342**	**$ 863,469**	**$1,096,894**	**$ 858,368**	**$ 973,450**	**$ 794,482**
Operating Expenditures:								
Code Enforcement*	239,550	255,437	276,269	282,706	282,065	213,099	-	-
Planning**	747,322	793,082	822,696	680,926	676,832	476,169	-	-
Current Planning	-	-	-	-	-	-	590,651	475,881
Advanced Planning	-	-	-	-	-	-	390,560	144,682
Building	888,501	808,503	535,815	848,485	817,591	422,544	937,919	500,932
Total Operating Expenditures	**$1,875,373**	**$1,857,022**	**$1,634,780**	**$1,812,117**	**$1,776,488**	**$1,111,812**	**$ 1,919,130**	**$ 1,121,495**
General Fund Investment Amount	**$1,061,045**	**$ 895,879**	**$ 608,438**	**$ 948,648**	**$ 679,594**	**$ 253,444**	**$ 945,680**	**$ 327,013**
Recovery Ratio	**43%**	**52%**	**63%**	**48%**	**62%**	**77%**	**51%**	**71%**
							Average General Fund Investment (2010 - 2014)	**$ 838,721**
								53%

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

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

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

Parks, Recreation & Community Services

The following provides historical annual and 2015 annual estimate and YTD September 2015 recovery ratio and General Fund investment by program, excluding human services.

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

Parks Sales Tax	
Year	Revenue
2007	$ 493,360
2008	$ 461,411
2009	$ 363,218
2010	$ 437,146
2011	$ 403,822
2012	$ 412,204
2013	$ 458,373
2014	$ 481,690
2015 Annual Budget	$ 490,100
2015 YTD September	$ 384,770

YTD September 2015 direct program expenditures total $1.29M and revenues total $593K, resulting in a General Fund investment of $702K or a recovery ratio of 46%. Including indirect administration costs of $211K, expenditures total $1.51M and proportionate share of parks sales tax revenue of $54K, revenues total $647K, resulting in a General Fund investment of $859K or recovery ratio of 43%.

The total 2015 estimated annual General Fund investment is $1.23M, which equates to a recovery ratio of 37%. The YTD September 2015 General Fund investment of $859K accounts for 70% of the estimated annual amount.

Parks, Recreation & Community Services							
	2010	2011	2012	2013	2014	2015	
Program	Annual	Annual	Annual	Annual	Annual	Budget	Actual YTD Sep
Recreation:							
Revenues	$ 149,683	$ 138,276	$ 160,531	$ 195,853	$ 163,108	$ 173,804	$ 149,817
Expenditures	$ 316,386	$ 355,653	$ 381,941	$ 346,398	$ 301,182	$ 388,320	$ 289,541
General Fund Investment	$ 166,703	$ 217,378	$ 221,411	$ 150,545	$ 138,074	$ 214,516	$ 139,724
Recovery Ratio	47%	39%	42%	57%	54%	45%	52%
Senior Services:							
Revenues	$ 139,135	$ 143,313	$ 116,654	$ 118,303	$ 126,681	$ 131,341	$ 100,271
Expenditures	$ 201,264	$ 226,560	$ 189,836	$ 200,651	$ 207,557	$ 204,690	$ 154,901
General Fund Investment	$ 62,129	$ 83,248	$ 73,182	$ 82,348	$ 80,876	$ 73,349	$ 54,630
Recovery Ratio	69%	63%	61%	59%	61%	64%	65%
Parks Facilities:							
Revenues	$ 167,328	$ 151,710	$ 171,277	$ 185,071	$ 206,682	$ 180,113	$ 190,612
Expenditures	$ 439,314	$ 457,365	$ 489,109	$ 459,913	$ 481,251	$ 592,784	$ 486,533
General Fund Investment	$ 271,986	$ 305,655	$ 317,832	$ 274,843	$ 274,569	$ 412,671	$ 295,921
Recovery Ratio	38%	33%	35%	40%	43%	30%	39%
Fort Steilacoom:							
Revenues	$ 379,117	$ 310,000	$ 216,384	$ 230,243	$ 252,159	$ 188,856	$ 152,170
Expenditures	$ 391,342	$ 410,815	$ 449,884	$ 417,950	$ 443,644	$ 483,958	$ 363,590
General Fund Investment	$ 12,226	$ 100,815	$ 233,500	$ 187,706	$ 191,485	$ 295,102	$ 211,420
Recovery Ratio	97%	75%	48%	55%	57%	39%	42%
Subtotal Direct Cost:							
Revenues	$ 835,262	$ 743,299	$ 664,846	$ 729,470	$ 748,630	$ 674,114	$ 592,871
Expenditures	$ 1,348,306	$ 1,450,394	$ 1,510,770	$ 1,424,912	$ 1,433,634	$ 1,669,752	$ 1,294,565
General Fund Investment	$ 513,044	$ 707,095	$ 845,925	$ 695,442	$ 685,004	$ 995,638	$ 701,694
Recovery Ratio	62%	51%	44%	51%	52%	40%	46%
Administration (Indirect Cost):							
Revenues	$ 57,781	$ 49,842	$ 50,104	$ 55,618	$ 59,276	$ 57,386	$ 53,889
Expenditures	$ 205,359	$ 204,221	$ 209,047	$ 196,770	$ 201,177	$ 287,262	$ 210,839
General Fund Subsidy	$ 147,579	$ 154,379	$ 158,943	$ 141,152	$ 141,901	$ 229,876	$ 156,950
Recovery Ratio	28%	24%	24%	28%	29%	20%	26%
Total Direct & Indirect Cost:							
Revenues	$ 893,043	$ 793,141	$ 714,950	$ 785,087	$ 807,906	$ 731,500	$ 646,760
Expenditures	$ 1,553,665	$ 1,654,615	$ 1,719,818	$ 1,621,682	$ 1,634,811	$ 1,957,014	$ 1,505,404
General Fund Investment	$ 660,623	$ 861,475	$ 1,004,868	$ 836,595	$ 826,905	$ 1,225,514	$ 858,644
Recovery Ratio	57%	48%	42%	48%	49%	37%	43%

Note - Revenues includes Parks Sales Tax which is prorated based on share of total expenditures.
Revenues for Administration (Indirect Cost) is the program's prorated share of Parks Sales Tax.

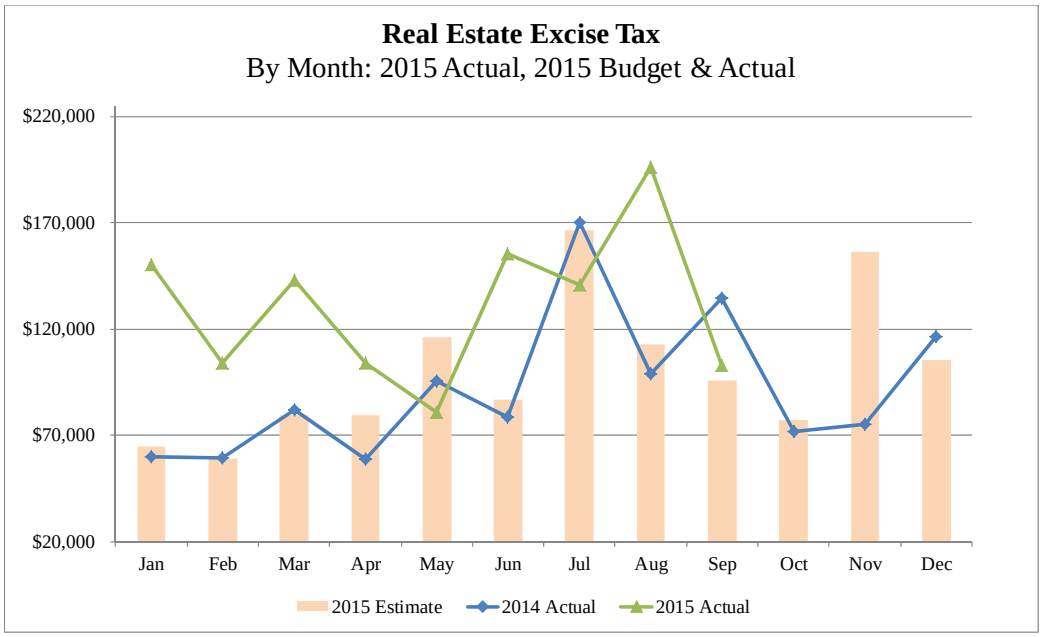
In addition, as stated during the 2015/2016 budget process, the Parks, Recreation and Community Service Department regularly review its fee structure for classes, programs and facility use using the cost recovery model included in the Legacy Plan. The department will be reviewing the fee structure at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

Fund 102 Real Estate Excise Tax

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

YTD September 2015 real estate excise tax collections total $1.18M, which is above YTD September 2014 collections by $341K or 40.7% and also exceeds the YTD estimate by $317K or 36.8%.

Real Estate Excise Tax								
			2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
Month	2013 Actual	2014 Actual	Budget	Actual	$	%	$	%
Jan	$ 45,863	$ 59,732	$ 64,567	$ 150,378	$ 90,646	151.8%	$ 85,811	132.9%
Feb	45,991	59,358	59,065	104,218	44,860	75.6%	45,153	76.4%
Mar	87,136	81,800	79,462	142,792	60,992	74.6%	63,330	79.7%
Apr	108,131	58,690	79,558	103,885	45,195	77.0%	24,327	30.6%
May	65,367	95,468	116,256	80,723	(14,745)	-15.4%	(35,533)	-30.6%
Jun	51,837	78,310	86,957	155,472	77,162	98.5%	68,516	78.8%
Jul	201,276	169,840	166,510	140,920	(28,920)	-17.0%	(25,590)	-15.4%
Aug	87,380	98,834	112,857	195,952	97,118	98.3%	83,095	73.6%
Sep	44,527	134,671	95,831	103,229	(31,442)	-23.3%	7,398	7.7%
Oct	66,908	71,814	77,269	-	-	-	-	-
Nov	300,388	75,133	156,237	-	-	-	-	-
Dec	46,492	116,650	105,432	-	-	-	-	-
Total YTD	**$ 737,508**	**$ 836,703**	**$ 861,063**	**$ 1,177,569**	**$ 340,866**	**40.7%**	**$ 316,506**	**36.8%**
Annual Total	**$ 1,151,297**	**$ 1,100,300**	**$ 1,200,000**					
Ave Change (2010 - 2014):		14.8%						



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

Transactions that are exempt include: property acquired by gift, inheritance, and other transfers which do not represent market transactions at "arm's length", such as transfers to a corporation or partnership owned by the transferor or his/her own family members; transfers to lien holders when such transfers are in lieu of foreclosure; real property

acquired from a governmental entity; business transfers in which no gain or loss occurs; trade in credit; and standing timber, if the income from the timber sale is subject to B&O tax.

	Transaction Type			Major Transactions - 2015		
Month	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	49	55	104	Single Family Residence	$1,000,000	$4,950
				Auto Wrecking 2520 112th St South	$1,500,000	$7,425
				Lakewood Towne Center - Various	$11,770,000	$58,850
				Lakewood Towne Center - Various	$5,750,000	$28,462
Feb	51	48	99	Single Family Residence	$1,450,000	$7,178
				Eagles Lair Apts 12710 56th Ave Ct SW	$2,100,000	$10,395
				Lakewood Business Park 10029 South Tacoma Way	$9,900,000	$49,005
Mar	51	80	131	Single Family Residence	$1,275,000	$6,311
				Lakewood Orthopaedic Surgeons 7308 Bridgeport Way W	$13,750,000	$68,063
Apr	59	86	145	Single Family Residence	$1,575,000	$7,796
				Gas Station Mini Mart 10006 South Tacoma Way	$1,900,000	$9,405
May	61	74	135	Duplex Condo 8327 Phillips Road SW	$1,200,000	$5,940
Jun	51	98	149	Alpine Estates 6622 146th St SW	$1,130,000	$5,594
				Apartment Complex 7715 Douglas St SW	$1,438,000	$7,118
				Apartment Complex 4702 to 4731 124th St SW	$1,450,000	$7,118
				Single Family Residence	$1,755,000	$8,687
				Waverly Manor Apts 5469 Steilacoom Blvd SW	$3,100,000	$15,345
Jul	66	115	181	Single Family Residence	$1,025,000	$5,074
				Chambers Creek Center, Albertsons & Retail	$1,096,565	$5,428
Aug	61	177	238	Single Family Residence	$1,235,338	$6,115
				Single Family Residence	$1,775,000	$8,786
				Safe Store Mini-Storage 3723 112th St SW	$3,591,000	$17,775
				Steeple Chase Apartments 8302 to 8320 84th Ave SW	$12,230,000	$60,539
Sep	70	87	157	Single Family Residence	$1,700,000	$8,415
Total YTD	**519**	**820**	**1,339**		**$84,695,903**	**$419,772**

	Transaction Type			Major Transactions - 2014		
Month	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	59	34	93	Single Family Residence	$1,200,000	$5,940
				Storage Warehouse 8601 38th Ave SW	$1,325,000	$6,559
				Storage Warehouse 9805 32nd Ave S	$3,000,000	$14,850
Feb	56	53	109	Single Family Residence	$1,140,000	$5,643
				Multi-Family Unit 12018 to 12020 47th Ave SW	$2,084,800	$10,320
Mar	55	59	114	Custer Square Retail 7402 to 7406 Custer Road SW	$1,100,000	$5,445
				Multi-Family Unit 12506 - 12510 98th Ave Ct SW	$2,835,000	$14,033
				Lakewood Center Motor Inn	$3,700,000	$18,315
Apr	54	60	114	n/a	n/a	n/a
May	61	67	128	Titus-Will Land 11445 Pacific Highway South	$1,150,000	$5,693
				Cherry Tree Apts 3422 South 86th St	$5,124,000	$25,364
Jun	55	65	120	n/a	n/a	n/a
Jul	59	73	132	South Tacoma Business Park Bldg #1 8815 So Tacoma Way	$1,200,000	$5,940
				General Warehousing Storage 11101 So Tacoma Way	$17,500,000	$86,625
Aug	69	73	142	Duplex Condo 8327 Phillips Road SW	$1,000,000	$4,950
				Pineridge Apts 5612 Boston Av SW	$1,030,000	$5,099
				General Warehousing Storage 9818 Sales Rd S	$1,295,000	$6,410
				Commercial Multi Unit Fast Food 15310 Union Ave SW	$2,465,000	$12,202
Sep	69	84	153	Washington Terrace Apts 7920 Washington Blvd SW	$1,075,000	$5,321
				General Warehousing Storage 10901 So Tacoma Way	$3,795,000	$18,785
				Lakewood Village/Towne Centre Apts 10240 Bridgeport Way	$4,665,100	$23,092
Oct	65	64	129	n/a	n/a	n/a
Nov	56	52	108	Tacoma RV Center 8909 South Tacoma Way	$1,800,000	$8,910
				Northwest Trailer Court 5108 San Francisco Ave SW	$2,750,000	$13,613
Dec	63	69	132	Single Family Home	$1,050,000	$5,198
				Lakewood Corp Center Building C 10801 South Tacoma Way	$2,515,000	$12,449
				Print NW 9914 32nd Ave South	$4,400,000	$21,780
				USA Discounters 6000 Main St SW	$4,650,000	$23,018
Total YTD	**537**	**568**	**1,105**		**$56,683,900**	**$280,586**
Total Annual	**721**	**753**	**1,474**		**$73,848,900**	**$365,554**

Fund 103 Transportation Benefit District

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

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

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

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

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

The Washington State Department of Licensing collects the fees. The fees are effective for tabs due April 1, 2015.

$20 Vehicle License Fee	
Month	**Revenue**
January	$ -
February	-
March	475
April	10,375
May	49,381
June	58,311
July	74,250
August	60,529
September	63,365
Total YTD	**$ 316,686**
Annual Budget	$ 572,000
% Collected	55.4%

$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	
• Mobile home (if registered)	• Mopeds, as defined in RCW 46.04.304
• Motor home	• Off-road and non-highway vehicles, as defined in RCW 46.04.365
• Motorcycle	
• Passenger car	• Private use single-axel trailer, as defined in RCW 46.04.422
• Sport utility vehicle	
• Tow truck	• Snowmobiles, as defined in RCW 46.04.546
• Trailer, over 2000 pounds (but if private use single axel, it's exempt)	• Vehicles registered under chapter 46.87 RCW and the international registration plan.
• Travel trailer	
• Each vehicle subject to grow weight license fees with a scale weight of six thousand pounds or less	

Excess real estate excise tax is a potential revenue source should vehicle license fee revenues come in less than anticipated at year-end.

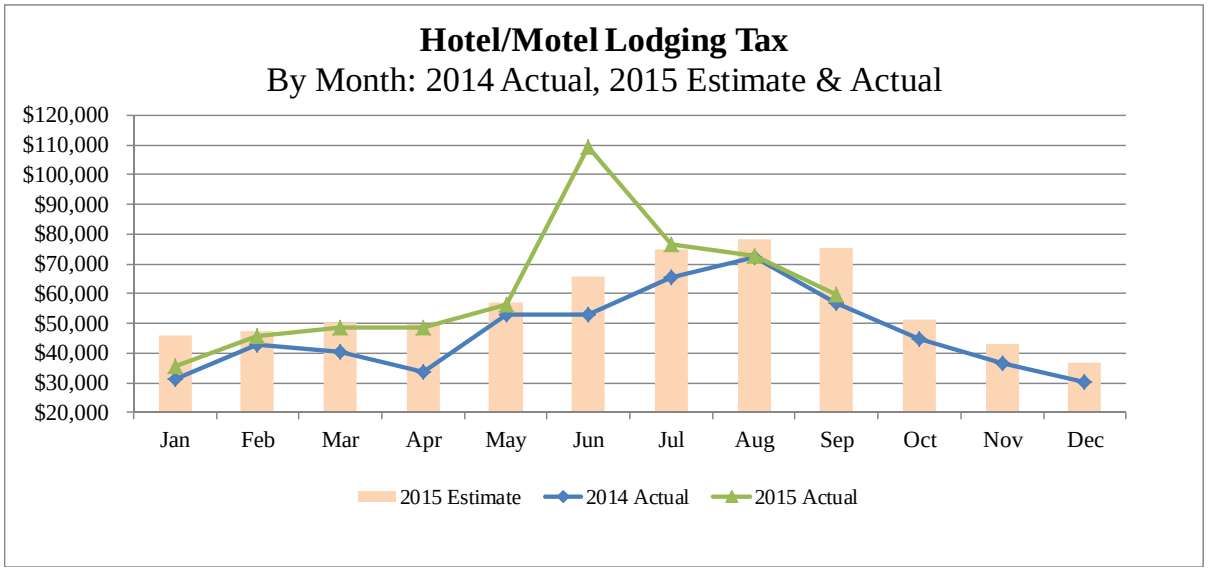
Fund 104 Hotel/Motel Lodging Tax

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

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

YTD September 2015 hotel/motel lodging tax collections total $553K, which exceeds YTD 2014 collections by $105K or 23.4% and exceeds the YTD estimate of $544K by $9K or 1.7%. The increase in June is split roughly half for back taxes from a hotel/motel and an increase in lodging activity due to the US Open.

Hotel/Motel Lodging Tax								
			2015		Over / (Under)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
Month	2013 Actual	2014 Actual	Budget	Actual	$	%	$	%
Jan	$ 48,326	$ 31,153	$ 45,874	$ 35,671	$ 4,518	14.5%	$ (10,203)	-22.2%
Feb	35,165	42,805	47,374	45,792	2,987	7.0%	(1,582)	-3.3%
Mar	41,686	40,341	50,230	48,524	8,183	20.3%	(1,706)	-3.4%
Apr	38,482	33,783	49,647	48,718	14,935	44.2%	(929)	-1.9%
May	46,329	53,110	57,146	56,175	3,065	5.8%	(971)	-1.7%
Jun	53,637	52,662	65,573	109,366	56,704	107.7%	43,793	66.8%
Jul	60,837	65,383	74,837	76,596	11,213	17.1%	1,759	2.4%
Aug	62,050	72,132	77,986	72,894	762	1.1%	(5,092)	-6.5%
Sep	48,131	56,875	75,277	59,416	2,541	4.5%	(15,861)	-21.1%
Oct	36,863	44,934	51,299	-	-	-	-	-
Nov	31,695	36,615	42,912	-	-	-	-	-
Dec	33,808	30,074	36,845	-	-	-	-	-
Total YTD	**$ 434,644**	**$ 448,244**	**$ 543,943**	**$553,152**	**$ 104,908**	**23.4%**	**$ 9,209**	**1.7%**
Annual Total	**$ 537,010**	**$ 559,867**	**$675,000**					
Ave Change (2010 - 2014):		0.0%						



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

Hotel/Motel Lodging Tax Summary	Annual Budget	YTD Actual
4% Revenue:		
Special Hotel/Motel Tax (2%)	$ 192,857	$ 158,043
Transient Rental Income (2%)	192,857	158,043
Subtotal	**385,714**	**316,086**
3% Revenue:		-
Special Hotel/Motel Tax (3%)	289,286	237,065
Subtotal	**289,286**	**237,065**
Interest	**-**	**2,599**
Total Revenue	**675,000**	**553,975**
4% Expenditure:		
Asia Pacific Cultural Center	2,500	-
Historic Fort Steilacoom Association	6,500	4,907
Lakewold Gardens	40,000	39,625
Lakewood Chamber of Commerce	78,500	71,234
City of Lakewood Economic Development – Re-Printing of Two Brochures	4,500	4,480
City of Lakewood Economic Development - Have You Seen Lakewood Lately?	10,000	7,500
Lakewood Historical Society & Museum	28,000	17,122
City of Lakewood PRCS - Farmers Market	10,000	8,196
City of Lakewood PRCS - SummerFEST 2015 & Triathlon	18,000	19,600
Lakewood Playhouse	22,000	15,171
Lakewood Sister Cities Association	10,000	9,076
Tacoma Regional Convention + Visitor Bureau	40,000	40,000
Tacoma South Sound Sports Commission	40,000	35,710
Subtotal	**310,000**	**272,623**
3% Expenditure:		
Lakewood Historical Society & Museum	5,000	-
City of Lakewood PRCS - Bridgeport Way SW Gateway Improvement Project	10,000	10,000
City of Lakewood PRCS - Waughop Lake Trail Improvement Project	25,000	-
CPTC McGavick Center Payment #9 of 20	101,850	-
Subtotal	**141,850**	**10,000**
		-
Total Expenditures	**$ 451,850**	**$ 282,623**
Beginning Balance - Total	**$ 1,028,557**	**$ 1,028,557**
From 4%	$ 361,981	$ 361,981
From 3%	$ 666,576	$ 666,576
Ending Fund Balance - Total	**$ 1,251,707**	**$ 1,301,684**
From 4%	$ 437,695	$ 408,043
From 3% (Restricted)	$ 814,012	$ 893,641

Fund 190 Community Development Block Grant (and other grants)

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

Fund 190 Grants Summary	Year-to-Date September 30, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
CDBG	$ 11,536	$ 322,181	$ 281,797	$ 51,920
HOME	-	243,454	243,454	-
Nisqually Tribe Grant	10,845	16,250	10,624	$ 16,471
Total	**$ 22,381**	**$ 581,885**	**$ 535,875**	**$ 68,391**

Fund 190 Grants	Year-to-Date September 30, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
CDBG	**$ 11,536**	**$ 322,181**	**$ 281,797**	**$ 51,920**
Administration	**-**	**45,255**	**45,255**	**-**
Administration	-	45,255	45,255	-
Public Service	**-**	**12,164**	**12,164**	**-**
PC Coalition for Developmental Disabilities	-	25	25	-
YMCA - Childcare Scholarship Program	-	8,742	8,742	-
Services for Homeless Families - LASA	-	3,397	3,397	-
Physical Improvements	**-**	**85,157**	**81,471**	**3,687**
LASA Client Services	-	56,033	56,033	-
San Francisco Street Improvements (1)	-	29,125	25,438	3,687
Housing Programs	**11,536**	**179,604**	**142,907**	**48,233**
Fennell, P.	-	74	74	-
Stanley. G.		74	74	-
Smith-Fromm, T.		238	238	-
Houk, A.	-	3,569	3,569	-
Johnson, M.	-	4,798	4,798	-
Berry, N.	-	25,326	25,326	-
Paschal, T.		11	11	-
Major Staff	-	19,375	19,375	-
Taylor, J.	-	10,586	10,587	-
Paint Lakewood Beautiful	-	11,605	11,605	-
Emergency Assist Displaced Res	-	13,604	13,604	-
Village Square Apartments		289	289	-
CDBG - Revolving Loans - Major/Administration	409	81,092	52,135	29,366
CDBG - Revolving Loans - DPA	4,006	3,598	11	7,594
CDBG - Revolving Loan - Econ Dev - 5 Star	6,911	4,656	1,212	10,355
CDBG - Revolving Loan - Econ Dev - 5 Star Interest	210	709	-	919
HOME	**$ -**	**$ 243,454**	**$ 243,454**	**$ -**
Administration	**-**	**3,749**	**3,749**	**-**
Administration	-	3,749	3,749	-
Housing Rehabilitation	**-**	**6,899**	**6,899**	**-**
Zarins, N.	-	219	219	-
Paschal, T.	-	6,681	6,681	-
Affordable Housing	**-**	**232,806**	**232,806**	**-**
LASA - Prairie Oaks	-	13,851	13,851	-
Habitat - 8901 Commercial	-	27,033	27,033	-
Habitat - 15407 Grant Ave. S.W.	-	2,338	2,338	-
Habitat - 14814-14906 Portland	-	62,648	62,648	-
Habitat - 14610 W. Thorne Lane	-	3,521	3,521	-
Habitat - 14711 & 14715 W. Thorne Lane	-	123,414	123,414	-
NISQUALLY	**$ 10,845**	**$ 16,250**	**$ 10,624**	**16,471**
Emergency Assist Displaced Residents	**10,845**	**6,250**	**10,471**	**6,624**
Emergency Assist Displaced Residents	10,845	6,250	10,471	6,624
Minor Home Repairs		**10,000**	**153**	**9,847**
Minor Home Repairs		10,000	153	9,847
Total	**$ 22,381**	**$ 581,885**	**$ 535,875**	**$ 68,391**

Footnote:
(1) timing - Project final expenditures to be billed in the fourth quarter. Capital project expenditures in fund 302.

Fund 191 Neighborhood Stabilization Program

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

Neighborhood Stabilization Program	Year-to-Date September 30, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Neighborhood Stabilization Program 1	$ 171,277	$ -	$ 16,052	$ 155,225
Total	**$ 171,277**	**$ 123,109**	**$ 152,009**	**$ 155,225**

Fund 192 Office of Economic Adjustment Federal Grant

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

Office of Economic Adjustment / South Sound Military Communities Partnership	Year-to-Date September 30, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
SSMCP	$ 56,068	$ 204,470	$ 181,670	78,868
OEA 04 - Joint Base Lewis McChord Growth Plan	28,651	-	-	28,651
OEA 05 - Joint Land Use Study	-	136,185	136,185	0
Total	**$ 84,719**	**$ 340,655**	**$ 317,854**	**$ 107,520**

Fund 195 Public Safety Grants

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

Public Safety Grants	Year-to-Date September 30, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Washington Traffic Safety Commission (WTSC) Impaired Driving	-	2,214	2,214	-
Washington Traffic Safety Commission (WTSC) Seatbelt Emphasis	-	2,487	2,487	-
Target Zero Team	-	419	419	-
Emergency Management	-	53,856	53,856	-
Byrne Justice Assistance Grant (JAG) - Therapeutic Justice	-	8,894	8,894	-
Byrne Justice Assistance Grant (JAG) - Metal Theft	-	7,083	7,083	-
USCG Safer Boating Grant	-	16,037	16,037	-
Nisqually Mental Health	216	25,000	25,216	-
WASPC Traffic Safety Equipment Grant	-	10,655	10,655	-
Total	**$ 216**	**$ 126,645**	**$ 126,861**	**$ -**

Fund 301 – Parks Capital CIP

Capital Projects - Parks	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Unallocated	10,000	10,000	120,000	35,000	-	-	130,000	45,000
Springbrook Park Expansion - Phase II	276	276	56,450	34,000	50,000	-	6,726	34,276
Waughop Lake Trail	-	-	25,000	-	50,000	-	(25,000)	-
Harry Todd Playground Replacement	-	-	193,550	-	-	-	193,550	-
Chambers Creek Trail Planning	-	-	-	-	-	-	-	-
Gateway	-	-	122,607	108,729	122,607	122,607	-	(13,878)
Fort Steilacoom Barn Removal	-	-	100,000	-	100,000	-	-	-
Springbrook Park Acquisition - Phase IV	-	-	320,000	35,000	320,000	65,000	-	(30,000)
Total	**$ 10,276**	**$ 10,276**	**$ 937,607**	**$ 212,729**	**$ 642,607**	**$ 187,607**	**$ 305,276**	**$ 35,398**

Beginning Fund Balance, Jan 1	$ 10,276
Year-to-date Sources	$ 212,729
Year-to-date Uses	$ 187,607
Ending Fund Balance - Sept 30, 2015	$ 35,398

Fund 302 – Transportation CIP

Capital Projects - Transportation	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Unallocated	50,000	-	29,168	2,250	-	-	79,168	2,250
Personnel, Engineering & Professional Svcs	-	-	496,000	450,000	496,000	375,458	-	74,542
New LED Streetlights	-	-	75,000	120,000	75,000	4,790	-	115,210
Neighborhood Traffic Safety	-	-	25,000	25,000	25,000	6,485	-	18,515
Minor Capital	-	-	120,000	50,000	85,000	28,354	35,000	21,646
Chip Seal Program	-	-	400,000	295,500	400,000	337,823	-	(42,323)
96th St, 2-Way Left Turn & Signal Upgrade	-	-	46,647	46,647	-	68	46,647	46,580
Bridgeport Way - 83rd to 75th	(50,000)	-	4,160,000	3,428,761	4,160,000	3,177,253	(50,000)	251,508
Gravelly Lake Drive 100th to Bridgeport	-	-	332,505	128,681	310,000	97,532	22,505	31,149
So Tacoma Way SR512 to 96th	-	-	392,940	224,999	385,000	289,046	7,940	(64,047)
Madigan Access Improvements	-	-	2,918,050	372,038	2,800,000	254,766	118,050	117,272
Traffic Signal Upgrade Ph 4	-	-	762,000	633,485	762,000	764,430	-	(130,944)
Steilacoom Blvd Safety Project	-	-	377,275	69,111	150,000	62,186	227,275	6,925
Bridgeport Way - JBLM to I-5	-	-	88,659	73,747	90,434	65,923	(1,775)	7,824
So Tacoma Way Steilacoom Blvd to 88th	-	-	275,727	185,163	170,000	49,467	105,727	135,696
112th/111th Bridgeport Way to Kendrick	-	-	35,000	30,532	35,000	34,571	-	(4,038)
Bridgeport Overlay PacHwy to 112th	-	-	410,000	135,172	410,000	32,895	-	102,277
Lakewood Dr. - 100th to Steilacoom Blvd	-	-	27,000	-	27,000	12,202	-	(12,202)
Steilacoom Blvd - Lkwd Dr to So Tac Way	-	-	805,000	241,889	805,000	78,616	-	163,273
Main St Overlay - GLD to 108th	-	-	245,500	235,821	245,500	248,185	-	(12,364)
59th Ave/100th St to Bridgport Way	-	-	292,700	15,000	292,700	290,001	-	(275,001)
108th St/Main St to Bridgeport Way	-	-	45,000	-	20,000	11,051	25,000	(11,051)
Lakewood Traffic Signal Upgrade Ph 5	-	-	300,000	100,000	257,415	33,555	42,585	66,445
Steilacoom Blvd - Farwest to Phillips	-	-	196,000	218,000	100,000	258	96,000	217,742
Safety Projects - Military Rd/112th	-	-	49,000	16,500	40,000	3,814	9,000	12,686
Safety Projects - Rdwy Safety @ 96th & 40th	-	-	20,000	19,150	15,000	1,059	5,000	18,091
Paths & Trails	-	-	10,045	8,885	-		10,045	8,885
San Francisco-Bridgeport to Addison	-	-	175,558	25,438	194,500	190,099	(18,942)	(164,661)
Custer/John Dower	-	-	81,018	92,636	81,018	81,085	-	11,551
Portland Ave Traffic Calming (Camp Murray Mitig)	-	-	96,563	96,563	15,000		81,563	96,563
City-Wide Safety Improvements			8,500	8,190	8,500	7,467	-	723
100th & Lakewood Dr	-	-	71,536	71,535	20,000	9,811	51,536	61,724
LED Streetlight Retrofit	-	-	2,372,088	101,014	2,372,088	119,493	-	(18,480)
Safe Routes to Schools	-	-	11,816	11,815	-	-	11,816	11,815
Bridgeport Way I-5 Ramp to Pac Hwy	-	-	-	5,130	-	-	-	5,130
Total	**$ -**	**$ -**	**$ 15,751,295**	**$ 7,538,653**	**$ 14,847,155**	**$ 6,667,742**	**$ 904,140**	**$ 870,911**

Beginning Fund Balance, Jan 1	$ -
Year-to-date Sources	$ 7,538,653
Year-to-date Uses	$ 6,667,742
Ending Fund Balance - Sept 30, 2015	$ 870,911

Fund 311 – Sewer Capital Projects

Capital Projects - Sewer Capital Projects	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Unallocated	106,070	106,070	-	-	-	65,440	106,070	40,630
Woodbrook Sewer Extensioin Phase 2	-	-	1,520,000	-	1,520,000	30,828	-	(30,828)
Total	**$ 106,070**	**$ 106,070**	**$ 1,520,000**	**$ -**	**$ 1,520,000**	**$ 96,267**	**$ 106,070**	**$ 9,802**

Beginning Fund Balance, Jan 1	$	106,070
Year-to-date Sources	$	-
Year-to-date Uses	$	96,267
Ending Fund Balance - Sept 30, 2015	$	9,802

Fund 312 – Sewer Availability

Capital Projects - Sewer Availability	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Operations	683,903	683,903	297,000	185,555	35,000	13,929	945,903	855,529
Total	**$ 683,903**	**$ 683,903**	**$ 297,000**	**$ 185,555**	**$ 35,000**	**$ 13,929**	**$ 945,903**	**$ 855,529**

Beginning Fund Balance, Jan 1	$	683,903
Year-to-date Sources	$	185,555
Year-to-date Uses	$	13,929
Ending Fund Balance - Sept 30, 2015	$	855,529

Fund 401 – Surface Water Management Operations & CIP

Capital Projects - Surface Water Management	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Operations	5,684,030	5,684,030	3,091,670	1,610,594	3,644,858	2,522,101	5,130,842	4,772,523
Outfall Water Quality Retrofits	47,935	47,935	143,803	124,734	191,738	166,313	-	6,356
Lower Clover Creek Fish Passage	113,638	113,638	-	-	113,638	22,091	-	91,547
Waughop Lake Management Plan	28,691	28,691	37,500	22,450	50,750	29,934	15,441	21,208
Permanent O&M Facility	526,948	526,948	-	389,170	526,948	505,998	-	410,120
Stormwater Source Control Study	-	-	141,900	-	141,900	5,215	-	(5,215)
Moutain View Outfall Water Quality	240,000	240,000	-	-	15,000	10,877	225,000	229,123
Stormwater Pipe Repair Project	12,000	12,000	-	-	12,000	189,406	-	(177,406)
Outfall Retrofit	15,000	15,000	-	-	15,000	-	-	15,000
Storm Drain Replacement BPW to Steilacoom	200,000	200,000	-	-	200,000	-	-	200,000
Total	**$ 6,868,242**	**$ 6,868,242**	**$ 3,414,873**	**$ 2,146,949**	**$ 4,911,832**	**$ 3,451,933**	**$ 5,371,283**	**$ 5,563,257**

Beginning Fund Balance, Jan 1	$	6,868,242
Year-to-date Sources	$	2,146,949
Year-to-date Uses	$	3,451,933
Ending Fund Balance - Sept 30, 2015	$	5,563,257

Debt Service

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the value of all taxable property within the City. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City's assessed valuation. Prior to the passage of new legislation in 1994, the statutory limit on councilmanic (non-voted) debt for general government purposes was 0.75% of assessed valuation. Another 0.75% of councilmanic debt was available only for lease-purchase contracts (RCW 35.43.200). These two components have now been combined and can be used for any municipal purpose, including using the entire 1.5% for bonds. Therefore, the City's remaining debt capacity without voter approval is $69.1M and an additional $47.5M can be accessed with voter approval. The voter-approved capacity is generally referred to as unlimited tax general obligation debt, which requires 60% voter approval and the election must have a voter turnout of at least 40% of those who voted in the last State general election. With this vote, the voter approves additional property tax be levied above and beyond the constitutional and statutory caps on property tax.

In addition to this general purpose debt capacity, RCW 39.36.030(4) also allows voter approval of park facilities and utility bond issues, each limited to 2.5% of the City's assessed valuation. Therefore, legally the City can issue up to a total of 7.5% of the City's assessed valuation in bonds for $354.0M. The tables below show the City's available debt capacity and outstanding debt as of September 30, 2015.

Computation of Limitation of Indebtedness
As of September 30, 2015

Description	General Purpose		Excess Levy	Excess Levy	Total
	Councilmanic (Limited GO)	Excess Levy (with a vote)	Open Space & (voted)	Utility Purposes (voted)	Debt Capacity
AV = $4,748,231,614 (A)					
1.50%	$ 71,223,474	$ (71,223,474)			$ -
2.50%		$ 118,705,790	$ 118,705,790	$ 118,705,790	$ 356,117,371
Add: Cash on Hand for Redemption (B)	$ -				$ -
Less: Bonds Outstanding	$ (2,110,000)	$ -	$ -	$ -	$ (2,110,000)
Remaining Debt Capacity	**$69,113,474**	**$47,482,316**	**$118,705,790**	**$118,705,790**	**$354,007,371**
General Capacity (C)		**$116,595,790**			

(A) Final 2014 Assessed Valuation
(B) Debt Service Prefunding (the City currently does not prefund debt service)
(C) Combined Total for Councilmanic and Excess Levy Capacities

Summary of Outstanding Debt
As of September 30, 2015

Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt	Average Annual Payment	Funding Source
2009 Limited Tax General Obligation Bonds (LTGO)	Police Facility	3/31/2009	12/1/2028	3.0 - 5.0%	$ 2,719,507	$ 2,110,000	$ 210,000	General Fund
LOCAL Financing	LED Streetlight Retrofit	3/24/2015	12/1/2027	2.33%	$ 1,460,000	$ 1,460,000	$ 156,000	General Fund
					$ 4,179,507	**$ 3,570,000**	**$ 366,000**	
PWTFL 04-691-PRE-132	American Lake Gardens/ Tillicum Sewer	7/7/2005	7/7/2024	1.00%	$ 593,864	$ 267,436	$ 32,000	Assessments on all Lakewood Sewer Accounts
PWTFL 06-962-022	American Lake Gardens/ Tillicum Sewer	9/18/2006	9/18/2026	0.50%	$ 5,000,000	$ 3,239,303	$ 305,000	Assessments on all Lakewood Sewer Accounts
PWTFL 08-951-025	American Lake Gardens/ Tillicum Sewer	3/1/2008	7/1/2028	0.50%	$ 1,840,000	$ 1,352,340	$ 108,000	Assessments on all Lakewood Sewer Accounts
					$ 7,433,864	**$ 4,859,079**	**$ 445,000**	
Combined Local Improve District (CLID) 1101/1103	Street Improvements	12/1/2006	12/1/2026	3.75 - 4.65%	$ 2,824,704	$ 1,115,000	$ 156,000	Assessment on Eight Property Owners
Local Improvement District (LID) 1108	Street Improvements	1/1/2008	12/1/2027	4.22 - 5.3%	$ 880,000	$ 457,959	$ 57,000	Assessment on Single Business
					$ 3,704,704	**$ 1,572,959**	**$ 213,000**	
59th Avenue Promissory Note	Right-of-Way / Roadway in Lakewood	4/30/2005	4/30/2024	3.74%	$ 1,071,000	$ 579,374	$ 77,000	General Fund
					$ 1,071,000	**$ 579,374**	**$ 77,000**	
					$ 16,389,075	**$ 10,581,412**	**$ 1,101,000**	

While the city has limited service requirements, there is one area that will deserve some attention in the coming years, compensated absences. Compensated absences are an unfunded liability comprised of all outstanding vacation pay and accrued compensatory time that is recorded as an expenditure when paid. This occurs when an employee is paid out for unused vacation or compensatory time when an employee leaves the City. The calculation is made on an annual basis. As of December 31, 2014, this unfunded liability totals $2.2M.

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

Cash & Investments

The City currently maintains a majority of its cash in its bank account to earn earnings credit which offsets banking service fees. A portion of the cash is also invested in securities purchased in-house. The portfolio yield is 0.99%, which is above both the average yield on the 6-month Treasury bill and Local Government Investment Pool (LGIP). As of September 30, 2015, the total cash in the bank is $16.8M and the invested balance is $1.0M.

Investment Schedule September 30, 2015						
Type	Settlement Date	Interest Payments	Par Amount	Investment Cost	Maturity Date	Yield to Maturity
Agency - Federal National Mortgage Association	8/20/2013	$ 10,000	$ 1,000,000	$ 987,129	11/28/2016	0.99%
In-House Investments Average Maturity (in # of days) & Yield					425	0.99%
Average Yield of 6 Month Treasury Bill						0.17%
Local Government Investment Pool (in # of days)				$ -	1	0.18%
Average Portfolio Maturity & Yield					425	0.99%
Total Investments		**$ 10,000**	**$ 1,000,000**	**$ 987,129**		

By Fund Summary

The following table provides a summary of each fund's activity as of September 30, 2015.

Fund #/Fund Name	Beginning Fund Balance 1/1/2015	2015 YTD September Revenues *	2015 YTD September Expenditures **	Revenue Over/(Under) Expenditures	Ending Fund Balance 9/30/2015	Cash & Invest Balance 9/30/2015
Total All Funds	**$ 21,059,960**	**$ 48,597,688**	**$ 46,501,126**	**$ 2,096,562**	**$ 23,156,528**	**$ 16,848,563**
001General Fund	**$ 4,532,693**	**$ 28,209,982**	**$ 25,821,219**	**$ 2,388,763**	**$ 6,921,456**	**$ 1,887,335**
1XX Special Revenue Funds	**$ 3,272,941**	**$ 5,091,432**	**$ 5,441,815**	**$ (350,383)**	**$ 2,922,558**	**$ 2,288,096**
101 Street Operations & Maintenance	-	1,654,385	1,654,385	0	0	(106,376)
102 Real Estate Excise Tax	1,118,529	1,177,570	1,982,804	(805,234)	313,295	14,114
103 Transportation Benefit District	-	316,686	253,321	63,365	63,365	63,365
104 Hotel/Motel Lodging Tax	1,028,557	555,750	282,625	273,126	1,301,683	1,169,480
105 Property Abatement	261,771	2,525	85,805	(83,280)	178,491	156,983
106 Public Art	25,388	8,000	-	8,000	33,388	33,389
180 Narcotics Seizure	483,272	117,813	149,295	(31,482)	451,790	491,347
181 Felony Seizure	5,044	-	5,043	(5,043)	1	-
182 Federal Seizure	71,787	209,518	31,895	177,623	249,410	249,410
190 Grants	22,381	581,885	535,875	46,011	68,392	31,017
191 Neighborhood Stabilization Program	171,277	-	16,052	(16,052)	155,225	155,280
192 Office of Economic Adjustment Grant	84,719	340,655	317,854	22,801	107,520	79,762
195 Public Safety Grants	216	126,645	126,861	(216)	(0)	(49,674)
2XX Debt Service Fund	**$ 1,043,703**	**$ 1,175,408**	**$ 579,410**	**$ 595,998**	**$ 1,639,701**	**$ 1,639,700**
201 General Obligation Bond Debt Service	-	125,591	125,591	-	-	-
202 Local Improvement District Debt Service	1,051	527,687	-	527,687	528,738	528,738
204 Sewer Project Debt Service	650,854	519,530	453,819	65,711	716,565	716,565
251 Local Improvement District Guaranty	391,798	2,599	-	2,599	394,397	394,397
3XX Capital Project Funds	**$ 800,250**	**$ 7,936,937**	**$ 6,965,544**	**$ 971,393**	**$ 1,771,643**	**$ 1,094,300**
301 General Government CIP	10,277	212,729	187,606	25,123	35,400	35,402
302 Transportation CIP	-	7,538,653	6,667,742	870,911	870,911	180,788
311 Sewer Project CIP	106,070	-	96,267	(96,267)	9,803	13,183
312 Sanitary Sewer Connection	683,903	185,555	13,929	171,626	855,529	864,927
4XX Enterprise Funds	**$ 6,868,242**	**$ 2,146,949**	**$ 3,486,933**	**$ (1,339,985)**	**$ 5,528,259**	**$ 5,474,354**
401 Surface Water Management	6,868,242	2,146,949	3,486,933	(1,339,985)	5,528,259	5,474,354
5XX Internal Service Funds	**$ 4,542,131**	**$ 4,036,980**	**$ 4,206,205**	**$ (169,225)**	**$ 4,372,910**	**$ 4,401,959**
501 Vehicle & Equipment Replacement	4,095,975	1,280,534	1,452,309	(171,774)	3,924,203	3,924,201
502 City Hall Facility Services	446,156	519,964	517,415	2,550	448,708	454,989
503 Information Technology	-	951,993	951,993	-	-	22,769
504 Risk Management	-	1,284,488	1,284,488	-	-	-
6XX Agency Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 62,819**
634 Municipal Court	-	-	-	-	-	60,124
635 Section 125	-	-	-	-	-	2,694

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

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

	2013	2014		2015	
	Annual Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
(001) GENERAL FUND					
REVENUES:					
Taxes	**$24,731,848**	**$25,056,768**	**$19,673,247**	**$25,271,200**	**$20,281,171**
Property Tax	6,295,819	6,468,617	5,865,152	6,565,600	5,941,254
Local Sales & Use Tax	8,140,449	8,272,877	6,193,289	8,472,400	6,403,793
Sales/Parks	458,373	481,690	362,203	490,100	384,770
Brokered Natural Gas Use Tax	30,120	79,394	20,809	30,000	26,263
Criminal Justice Sales Tax	824,003	863,463	640,058	880,700	684,291
Admissions Tax	641,151	654,011	481,580	667,100	488,569
Utility Tax	5,899,854	5,747,855	4,278,474	5,642,000	4,217,848
Leasehold Tax	8,027	6,457	3,789	16,000	17,543
Gambling Tax	2,434,051	2,482,403	1,827,894	2,507,300	2,116,840
Franchise Fees	**3,157,630**	**3,382,845**	**2,523,190**	**3,408,000**	**2,652,145**
Cable, Water, Sewer, Solid Waste	2,342,256	2,524,420	1,879,371	2,549,600	2,011,490
Tacoma Power	815,374	858,425	643,818	858,400	640,655
Development Service Fees	**863,469**	**1,096,893**	**858,368**	**973,450**	**794,482**
Building Permits	379,184	443,123	363,197	423,000	383,195
Other Building Permit Fees	118,595	100,147	73,538	105,000	74,092
Plan Review/Plan Check Fees	317,008	466,631	347,240	375,000	287,941
Other Zoning/Development Fees	48,682	86,993	74,393	70,450	49,254
Licenses & Permits	**468,159**	**447,376**	**378,082**	**434,800**	**366,931**
Business License	279,070	270,375	236,468	260,000	214,673
Alarm Permits & Fees	157,742	135,883	101,308	134,000	114,137
Animal Licenses	31,346	41,118	40,306	40,800	38,121
State Shared Revenues	**1,044,464**	**1,146,708**	**854,495**	**1,102,400**	**825,713**
Sales Tax Mitigation	48,029	48,556	36,539	49,000	36,224
Criminal Justice	131,854	147,169	109,753	144,400	98,049
Criminal Justice High Crime	263,208	332,925	248,569	236,700	178,015
Liquor Excise Tax	77,675	99,953	70,922	161,100	129,857
Liquor Board Profits	523,698	518,105	388,712	511,200	383,568
Intergovernmental	**360,563**	**353,747**	**262,751**	**417,224**	**272,911**
Police FBI & Other Misc	36,912	37,607	16,957	21,752	13,334
Police-Animal Svcs-Steilacoom	11,642	10,586	5,841	13,000	5,159
Police-Animal Svcs-Dupont	26,868	20,554	13,703	27,000	13,977
Muni Court-University Place Contract	227,640	225,000	168,750	171,002	113,723
Muni Court-Town of Steilacoom Contract	7,500	10,000	7,500	99,349	66,167
Muni Court-City of Dupont	-	-	-	85,121	59,361
Parks & Recreation	50,000	50,000	50,000	-	-

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
(001) GENERAL FUND-continued					
Charges for Services & Fees	**1,045,767**	**1,003,355**	**662,370**	**939,500**	**697,737**
Parks & Recreation Fees	234,548	234,414	207,151	257,500	195,609
Court Transport-University Place	13,915	11,220	6,600	-	-
Court Transport-Steilacoom	-	2,805	1,595	-	-
Police - Various Contracts	3,150	3,695	3,445	-	19,800
Police - Towing Impound Fees	77,300	49,300	37,400	40,000	31,300
Police - Extra Duty	471,746	398,599	249,910	400,000	244,779
Police - Western State Hospital Community Policing Program	239,009	288,027	143,043	231,000	200,902
Other	6,098	15,295	13,225	11,000	5,347
Fines & Forfeitures	**2,342,639**	**2,123,056**	**1,627,431**	**2,224,600**	**1,712,579**
Municipal Court	1,514,628	1,384,894	1,085,779	1,444,100	1,132,942
Photo Infraction	793,105	704,211	514,012	750,000	562,105
Penalties & Interest - Taxes	34,907	33,952	27,641	30,500	17,532
Miscellaneous/Interest/Other	**79,673**	**106,097**	**93,087**	**43,600**	**84,227**
Interest Earnings	2,387	7,202	1,683	2,000	5,661
Miscellaneous/Other	77,286	98,895	91,405	41,600	78,567
Interfund Transfers	**298,060**	**313,060**	**231,042**	**284,700**	**217,275**
Transfers In - Fund 101 Street O&M	28,360	28,360	21,267	-	-
Transfer In - Fund 401 SWM Operations	269,700	284,700	209,775	284,700	217,275
Subtotal Operating Revenues	**$34,392,273**	**$35,029,905**	**27,164,062**	**$35,099,474**	**$27,905,172**
% Revenue Change over Prior Year	**2.67%**	**1.85%**		**0.20%**	
EXPENDITURES:					
City Council	**85,530**	**94,441**	**77,078**	**111,125**	**70,077**
Legislative	80,745	90,811	73,447	107,675	70,077
Sister City	4,784	3,631	3,631	3,450	-
City Manager	**419,386**	**528,918**	**383,053**	**599,597**	**455,981**
Executive	307,955	425,967	305,877	474,117	369,131
Governmental Relations	111,431	102,950	77,176	125,480	86,850
Municipal Court	**1,721,223**	**1,893,926**	**1,360,199**	**1,970,669**	**1,324,672**
Judicial Services	1,028,035	986,509	745,584	1,117,959	792,338
Professional Services	292,830	444,802	283,626	502,500	329,655
Probation & Detention	400,358	462,615	330,990	350,210	202,679
Administrative Services	**3,322,082**	**3,441,279**	**2,793,028**	**1,533,439**	**1,170,627**
Finance	1,194,573	1,148,980	897,805	1,043,678	801,213
Information Technology	851,501	869,656	694,197	47,815	-
Human Resources & Safety	490,739	493,076	374,014	441,946	369,414
Risk Management	785,270	929,567	827,012	-	-

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
(001) GENERAL FUND-continued					
Legal	**1,249,512**	**1,272,057**	**881,753**	**1,730,988**	**1,193,339**
Legal (Civil & Criminal)	991,955	1,057,235	784,335	-	-
Civil Legal Services	-	-	-	849,303	678,758
Criminal Prosecution Services	-	-	-	458,060	327,610
City Clerk	124,783	133,536	97,418	279,625	186,970
Election	132,774	81,286	-	144,000	-
Community & Economic Development	**2,219,754**	**2,068,245**	**1,350,881**	**2,065,733**	**1,251,780**
Code Enforcement	282,706	282,065	213,099	-	-
Planning	680,926	676,832	476,169	-	-
Current Planning	-	-	-	590,651	475,881
Advance Planning	-	-	-	390,560	144,682
Building	848,485	817,591	422,544	937,919	500,932
Eonomic Development	407,637	291,756	239,070	146,603	130,284
Parks, Recreation & Community Services	**1,997,690**	**2,155,686**	**1,451,191**	**2,563,392**	**1,812,380**
Human Services	376,008	366,512	205,500	387,820	201,290
Administration	196,770	201,177	145,420	287,262	210,839
Recreation	346,398	301,182	240,891	388,320	289,541
Senior Services	200,651	207,557	156,332	204,690	154,901
Parks Facilities	459,913	481,251	370,138	592,784	486,533
Fort Steilacoom Park	417,950	443,644	329,243	483,958	363,590
Street Landscape Maintenance	-	154,363	3,667	218,558	105,687
Police	**19,844,706**	**19,600,949**	**14,548,314**	**22,150,722**	**16,131,893**
Command	1,887,065	1,804,138	1,321,635	4,539,660	3,013,810
Jail Service	883,655	693,896	521,713	638,060	446,421
Dispatch Services/SS911	2,440,224	2,027,605	1,542,341	2,111,410	1,607,810
Investigations	2,512,500	2,491,608	1,933,770	3,566,000	2,532,864
Patrol	6,553,810	6,722,494	4,978,132	6,853,947	5,069,843
Special Units	1,000,039	1,223,404	888,806	110,850	108,543
SWAT	106,189	107,997	79,541	73,710	68,649
Crime Prevention	848,470	757,439	613,872	911,480	605,748
Contracted Services (Extra Duty, offset by Revenue)	519,277	441,460	311,331	400,000	335,869
Community Safety Resource Team (CSRT)	394,263	321,782	302,124	407,430	280,059
Training	179,494	217,496	158,393	107,425	84,027
Traffic Policing	1,183,591	1,259,338	940,677	1,334,190	882,801
Property Room	309,188	299,386	215,359	296,270	214,034
Reimbursements	295,434	493,432	168,862	82,340	359,497
Emergency Management	4,464	14,407	13,666	19,590	2,432
Animal Control	280,929	308,667	233,756	308,360	229,954
Road & Street/Camera Enforcement	446,113	416,400	324,335	390,000	289,532

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
(001) GENERAL FUND-continued					
Property Management	**861,916**	**825,724**	**602,820**	-	-
Facilities Maintenance	330,341	273,676	198,238	-	-
City Hall Facility	105,536	96,752	73,304	-	-
Law Enforcement Facilities	277,217	296,394	202,849	-	-
Parking Facilities/Light Rail	148,822	158,902	128,428	-	-
Non-Departmental	**510,760**	**483,741**	**295,733**	**512,446**	**198,048**
Commute Trip Reduction	3,681	7,942	5,687	-	325
Fleet Management	945	1,844	832	-	-
Other (affects many departments)	185,893	147,701	126,499	136,780	72,132
Liquor/Pollution Control	34,334	38,496	35,336	-	-
Unallocated Internal Service Charges	-	-	-	-	-
Debt Service Payment	285,908	-	-	-	-
Transfer to Fund 105/190 Abatement Program	-	-	-	35,000	
Transfer to Fund 201 GO Bond Debt Service	-	287,758	127,379	340,666	125,591
Interfund Transfers	**1,064,780**	**1,036,675**	**774,920**	**1,314,761**	**945,931**
Transfer to Fund 101 Street O&M	1,029,780	1,001,675	739,920	1,314,761	945,931
Transfer to Fund 102 Street Capital	35,000	35,000	35,000	-	-
Contributions to Reserve Funds	**920,300**	**920,300**	**690,219**	-	-
Contribution to Fund 501 Vehicle & Equip Reserves	920,300	920,300	690,219	-	-
Subtotal Operating Expenditures	**$34,217,638**	**$34,321,939**	**$25,209,189**	**$34,552,872**	**$24,554,728**
% Expenditure Change over Prior Year	**3.84%**	**0.30%**		**0.67%**	
OPERATING INCOME (LOSS)	**$174,635**	**$707,965**	**$1,954,873**	**$546,602**	**$3,350,443**
As a % of Operating Expenditures	**0.51%**	**2.06%**	**7.75%**	**1.58%**	**13.64%**
OTHER FINANCING SOURCES:					
Grants, Donations/Contrib, 1-Time	**695,838**	**299,991**	**231,210**	**276,617**	**264,008**
Contibutions/Donations	39,773	47,889	33,712	47,159	48,107
Misc/Other	356,873	-	-	-	-
Grants	299,192	252,102	197,498	229,458	215,900
Transfers In	**398,392**	**2,015,015**	**1,915,015**	**40,802**	**40,802**
Transfer In - Fund 180 Narcotics Seizure	-	14,061	-	-	-
Transfer In - Fund 181 Felony Seizure	-	85,939	-	-	-
Transfer In - Fund 190 Grants	-	840,056	840,056	-	-
Transfer In - Fund 301 General Governmental CIP	398,392	-	-	-	-
Transfer In - Fund 501 Fleet & Equipment	-	1,074,959	1,074,959	40,802	40,802
Subtotal Other Financing Sources	**$1,094,230**	**$2,315,006**	**$2,146,225**	**$317,419**	**$304,810**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
(001) GENERAL FUND-continued					
OTHER FINANCING USES:					
Capital & Other 1-Time	**1,295,389**	**973,111**	**612,619**	**743,073**	**408,262**
Municipal Court	34,039	51,459	32,344	50,000	41,328
City Council	-	5,264	-	-	-
City Manager	2,301	18,000	18,000	10,000	-
Administrative Services	999,976	285,692	306,210	114,322	-
Non-Departmental	36,000	-	-	-	-
Legal/Clerk	7,663	21,209	1,619	327,191	228,634
Community & Economic Development	101,673	338,966	235,879	123,075	39,400
Parks, Recreation & Community Services	79,034	9,725	-	-	-
Police	34,703	215,412	18,568	118,485	98,900
Public Works/Property Management	-	27,385	-	-	-
Interfund Transfers	**8,179**	**97,848**	**50,000**	**901,229**	**858,229**
Transfer Out - Fund 101 Street O&M	-	37,000	-	15,000	-
Transfer Out - Fund 102 Street Capital	3,826	-	-	-	-
Transfer Out - Fund 106 Public Art	2,000	-	-	-	-
Transfer Out - Fund 192 OEA Grant	-	50,000	50,000	50,000	50,000
Transfer Out - Fund 195 Police Grants	2,353	10,848	-	-	-
Transfer Out - Fund 301 General Govt'l/Parks CIP	-	-	-	146,729	118,729
Transfer Out - Fund 302 Transportation CIP	-	-		689,500	689,500
Subtotal Other Financing Uses	**$1,303,568**	**$1,070,959**	**$662,619**	**$1,644,302**	**$1,266,491**
Total Revenues and Other Sources	**$35,486,503**	**$37,344,911**	**$29,310,287**	**$35,416,893**	**$28,209,982**
Total Expenditures and other Uses	**$35,521,206**	**$35,392,899**	**$25,871,808**	**$36,197,174**	**$25,821,219**
Beginning Fund Balance:	**$2,615,308**	**$2,580,681**	**$2,580,681**	**$4,532,693**	**$4,532,693**
Ending Fund Balance:	**$2,580,605**	**$4,532,693**	**$6,019,159**	**$3,752,412**	**$6,921,456**
Ending Fund Balance as a % of Gen/Street Operating Revenues	7.3%	12.6%	21.5%	10.4%	24.2%
Reserve - Total Target 12% of Gen/Street Operating Revenues	$4,237,447	$4,316,235	$3,357,865	$4,317,609	$4,317,609
2% Contingency Reserves	$706,241	$719,372	$559,644	$719,601	$719,601
5% General Fund Reserves	$1,765,603	$1,798,431	$1,399,111	$1,799,004	$1,799,004
5% Strategic Reserves	$1,765,603	$1,798,431	$1,399,111	$1,799,004	$1,799,004
Unreserved / (12% Adopted Reserves Shortfall):	($1,656,842)	$216,459	$2,661,294	($565,197)	$2,603,848

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 101 STREET OPERATIONS & MAINTENANCE					
REVENUES:					
Permits	60,733	84,653	217,792	28,000	44,900
Engineering Review Fees	300	1,303	503	300	1,050
Motor Vehicle Fuel Tax	858,750	852,760	599,854	852,300	649,151
Interest Earnings	5	2	-	-	-
Subtotal Operating Revenues	**$ 919,788**	**$ 938,717**	**$ 818,149**	**$ 880,600**	**$ 695,101**
EXPENDITURES:					
Street Lighting	491,047	490,880	329,713	402,924	331,271
Traffic Control Devices	569,775	548,874	357,697	370,730	301,565
Snow & Ice Response	38,209	28,643	14,465	15,850	392
Road & Street Preservation	982,697	969,480	882,272	1,390,857	989,867
Transfer Out - Fund 001 General Admin Support	28,360	28,360	21,267	-	-
Contribution to Fleet & Equipment Reserves	100	100	100	-	-
Subtotal Operating Expenditures	**$ 2,110,188**	**$ 2,066,337**	**$ 1,605,514**	**$ 2,180,361**	**$ 1,623,095**
OPERATING INCOME (LOSS)	**$ (1,190,400)**	**$ (1,127,620)**	**$ (787,365)**	**$ (1,299,761)**	**$ (927,994)**
OTHER FINANCING SOURCES:					
Donations/Contributions	-	4,146	2,546	-	9,780
Proceeds from Sale of Assets/Capital Lease	93,944	(2,096)	8,533	-	2,288
Judgments, Settlements/Miscellaneous	14,341	16,205	18,952	-	1,284
Transfer In From General Fund	1,029,780	1,038,675	739,920	1,329,761	945,931
Transfer In - Fund 102 Street Capital	56,000	-	-	-	-
Subtotal Other Financing Sources	**$ 1,194,066**	**$ 1,056,931**	**$ 769,952**	**$ 1,329,761**	**$ 959,284**
OTHER FINANCING USES:					
Grants/Other	76,589	12,280	-	15,000	483
Building, Vehicles, Equipment	-	-	-	-	3,703
Construction - Traffic Control	-	-	-	15,000	27,105
Subtotal Other Financing Uses	**$ 76,589**	**$ 12,280**	**$ -**	**$ 30,000**	**$ 31,290**
Total Revenues and Other Sources	**$ 2,113,854**	**$ 1,995,648**	**$ 1,588,101**	**$ 2,210,361**	**$ 1,654,385**
Total Expenditures and other Uses	**$ 2,186,777**	**$ 2,078,617**	**$ 1,605,514**	**$ 2,210,361**	**$ 1,654,385**
Beginning Fund Balance:	**$ 155,892**	**$ 82,969**	**$ 82,969**	**$ (0)**	**$ (0)**
Ending Fund Balance:	**$ 82,969**	**$ (0)**	**$ 65,556**	**$ -**	**$ (0)**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 102 REAL ESTATE EXCISE TAX (Street Capital Fund prior to 2015)					
REVENUES:					
Real Estate Excise Tax	1,151,297	1,100,298	836,702	1,200,000	1,177,570
Solid Waste Recycling Licenses & Permits	1,600	1,300	1,300	-	-
Motor Vehicle Fuel Tax	350,757	348,310	304,146	-	-
Engineering Services	9,144	475,145	-	-	-
Mitigation Fees	-	400,114	-	-	-
Interest Earnings	139	105	18	-	-
Grants	2,891,751	3,768,444	2,354,246	-	-
Donations/Contributions	234,253	10,837	10,837	-	-
Proceeds from Sale of Assets/Capital Lease	1,500	-	-	-	-
Judgments, Settlements/Miscellaneous	15	-	-	-	-
Transfer In From 001 General Fund	38,826	35,000	35,000	-	-
Transfer In - Fund 401 Surface Water Mgmt	108,004	44,890	-	-	-
Total Revenue	**$ 4,787,286**	**$ 6,184,443**	**$ 3,542,249**	**$ 1,200,000**	**$ 1,177,570**
EXPENDITURES:					
Capital Projects	4,253,248	5,419,063	3,151,238	-	-
Transfer Out - Fund 101 Street O&M	56,000	-	-	-	-
Transfer Out - Fund 301 Parks CIP	-	-	-	85,878	-
Transfer Out - Fund 302 Transportation Capital	-	-	-	1,773,635	1,593,634
Transfer Out - Fund 401 Surface Water Mgmt	300,000	487,975	-	389,169	389,170
Total Expenditures	**$ 4,609,248**	**$ 5,907,038**	**$ 3,151,238**	**$ 2,248,682**	**$ 1,982,804**
Beginning Fund Balance:	**$ 663,085**	**$ 841,124**	**$ 841,124**	**$ 1,118,529**	**$ 1,118,529**
Ending Fund Balance:	**841,124**	**1,118,529**	**1,232,135**	**$ 69,847**	**313,295**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT					
REVENUES:					
$20 Vehicle License Fee (net of fee)	-	-	-	572,000	316,686
Total Revenue	**$ -**	**$ -**	**$ -**	**$ 572,000**	**$ 316,686**
EXPENDITURES:					
WCIA Risk Assessment	-	-	-	2,500	2,500
Transfer to Fund 302 Transportation Capital	-	-	-	569,500	250,821
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 572,000**	**$ 253,321**
Beginning Fund Balance:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance:	**-**	**-**	**-**	**-**	**63,365**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 104 HOTEL/MOTEL LODGING TAX					
REVENUES:					
Special Hotel/Motel Lodging Tax (5%)	383,578	399,904	320,174	482,143	395,108
Transient Rental income Tax (2%)	153,431	159,962	128,070	192,857	158,043
Interest Earnings	1,093	1,255	442	-	2,599
Total Revenues	**$ 538,102**	**$ 561,121**	**$ 448,685**	**$ 675,000**	**$ 555,750**
EXPENDITURES:					
Administration	34,359	19,319	12,158	-	2,658
Lodging Tax Programs	506,186	448,620	383,764	451,850	279,966
Total Expenditures	**$ 540,545**	**$ 467,938**	**$ 395,922**	**$ 451,850**	**$ 282,625**
Beginning Fund Balance:	**$ 937,817**	**$ 935,374**	**$ 935,374**	**$ 1,028,557**	**$ 1,028,557**
Ending Fund Balance:	**$ 935,374**	**$ 1,028,557**	**$ 988,137**	**$ 1,251,707**	**$ 1,301,683**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 105 PROPERTY ABATEMENT					
REVENUES:					
Abatement Charges	-	47,549	16,550	13,700	2,525
Interest Earnings	146	123	19	-	-
Judgments & Settlements	-	20,002	31,552	-	-
Transfer In - Fund 001 General	-	-	-	35,000	-
Total Revenues	**$ 146**	**$ 67,674**	**$ 48,121**	**$ 48,700**	**$ 2,525**
EXPENDITURES:					
Abatement	16,902	44,074	41,386	310,471	85,805
Total Expenditures	**$ 16,902**	**$ 44,074**	**$ 41,386**	**$ 310,471**	**$ 85,805**
Beginning Fund Balance:	**$ 254,927**	**$ 238,171**	**$ 238,171**	**$ 261,771**	**$ 261,771**
Ending Fund Balance:	**$ 238,171**	**$ 261,771**	**$ 244,906**	**$ 0**	**$ 178,492**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 106 PUBLIC ART					
REVENUES:					
Interest Earnings	-	10	1	-	-
Facilities Rental	10,000	13,500	12,000	10,000	8,000
Transfer In - Fund 001 General	2,000	-	-	-	-
Total Revenues	**$ 12,000**	**$ 13,510**	**$ 12,001**	**$ 10,000**	**$ 8,000**
EXPENDITURES:					
Arts Commission Programs	-	123	123	2,000	-
Public Art	-	-	-	-	-
Total Expenditures	**$ -**	**$ 123**	**$ 123**	**$ 2,000**	**$ -**
Beginning Fund Balance:	**$ -**	**$ 12,001**	**$ 12,001**	**$ 25,388**	**$ 25,388**
Ending Fund Balance:	**$ 12,000**	**$ 25,388**	**$ 23,879**	**$ 33,388**	**$ 33,388**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 180 NARCOTICS SEIZURE					
REVENUES:					
Forfeitures	110,664	67,563	12,584	110,000	104,584
Grants	30,745	29,168	21,357	14,563	11,923
Interest Earnings	844	686	328	-	1,306
Interfund Rent	3,500	-	-	-	-
Proceeds From Sale of Land	514,181	-	-	-	-
Total Revenues	**$ 659,935**	**$ 97,417**	**$ 34,268**	**$ 124,563**	**$ 117,813**
EXPENDITURES:					
Investigations	165,290	283,413	244,303	333,113	149,295
Capital Purchases	124,268	94,845	90,427	-	-
Transfer Out - Fund 001 General	-	14,061	-	-	-
Total Expenditures	**$ 289,558**	**$ 392,319**	**$ 334,730**	**$ 333,113**	**$ 149,295**
Beginning Fund Balance:	**$ 407,797**	**$ 778,174**	**$ 778,174**	**$ 483,272**	**$ 483,272**
Ending Fund Balance:	**$ 778,174**	**$ 483,272**	**$ 477,713**	**$ 274,722**	**$ 451,790**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 181 FELONY SEIZURE					
REVENUES:					
Interest Earnings	117	289	(32)	-	-
Forfeitures	4,250	-	-	-	-
Total Revenues	**$ 4,367**	**$ 289**	**$ (32)**	**$ -**	**$ -**
EXPENDITURES:					
Investigations	9,166	10,968	10,968	5,044	5,043
Capital Purchases	49,108	-	-	-	-
Transfer to Fund 001 General	-	85,939	-	-	-
Total Expenditures	**$ 58,274**	**$ 96,907**	**$ 10,968**	**$ 5,044**	**$ 5,043**
Beginning Fund Balance:	**$ 155,569**	**$ 101,662**	**$ 101,662**	**$ 5,044**	**$ 5,044**
Ending Fund Balance:	**$ 101,662**	**$ 5,044**	**$ 90,662**	**$ -**	**$ 0**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 182 FEDERAL SEIZURE					
REVENUES:					
Forfeitures	6,260	68,945	67,454	210,000	209,518
Interest Earnings	24	34	4	-	-
Total Revenues	**$ 6,284**	**$ 68,979**	**$ 67,458**	**$ 210,000**	**$ 209,518**
EXPENDITURES:					
Crime Prevention	11,915	37,432	32,533	110,000	31,895
Total Expenditures	**$ 11,915**	**$ 37,432**	**$ 32,533**	**$ 110,000**	**$ 31,895**
Beginning Fund Balance:	**$ 45,871**	**$ 40,240**	**$ 40,240**	**$ 71,787**	**$ 71,787**
Ending Fund Balance:	**$ 40,240**	**$ 71,787**	**$ 75,165**	**$ 171,787**	**$ 249,410**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 190 CDBG/GRANTS					
REVENUES:					
Grants	841,130	1,074,353	455,419	2,174,297	564,897
Home Program	-	-	-	-	-
Interest Earnings	565	1,404	971	-	738
Miscellaneous/Contributions	120	12,058	12,058	10,000	16,250
Loan Proceeds-CDBG Major Repair	-	-	-	-	-
Transfer In - Fund 001 General	-	-	-	-	-
Transfer In - Fund 301 General Govt CIP	-	-	-	-	-
Tranfer In - Fund 104 Hotel/Motel Tax	-	-	-	-	-
Total Revenues	**$ 841,815**	**$ 1,087,814**	**$ 468,448**	**$ 2,184,297**	**$ 581,885**
EXPENDITURES:					
Grants & Contributions	850,269	1,066,645	459,546	1,594,829	510,437
Transfer Out - Fund 001 General	-	840,056	840,056	-	-
Abatement Program	-	-	-	-	
Transfer Out - Fund 102 Street Capital	-	-	-	-	-
Transfer Out - Fund 302 Transportation	-	-	-	600,312	25,438
Total Expenditures	**$ 850,269**	**$ 1,906,701**	**$ 1,299,602**	**$ 2,195,141**	**$ 535,875**
Beginning Fund Balance:	**$ 849,722**	**$ 841,268**	**$ 841,268**	**$ 22,381**	**$ 22,381**
Ending Fund Balance:	**$ 841,268**	**$ 22,381**	**$ 10,114**	**$ 11,537**	**$ 68,392**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 191 NEIGHBORHOOD STABLILIZATION PROGRAM					
REVENUES:					
Grant-NSP 1	34,679	154,043	154,043	-	-
Grant-NSP 3	165,095	96,032	96,032	-	-
Total Revenues	**$ 199,774**	**$ 250,075**	**$ 250,075**	**$ -**	**$ -**
EXPENDITURES:					
Grant-NSP 1	34,679	154,111	141,022	171,277	16,052
Grant-NSP 3	163,526	96,032	96,032	-	-
Total Expenditures	**$ 198,205**	**$ 250,142**	**$ 237,054**	**$ 171,277**	**$ 16,052**
Beginning Fund Balance:	**$ 169,776**	**$ 171,345**	**$ 171,345**	**$ 171,277**	**$ 171,277**
Ending Fund Balance:	**$ 171,345**	**$ 171,277**	**$ 184,366**	**$ 0**	**$ 155,225**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 192 OFFICE OF ECONOMIC ADJUSTMENT/SSMCP					
REVENUES:					
Grants	189,961	281,466	188,994	-	137,085
Partner Participation	30,000	133,250	133,250	345,066	153,570
Transfer In From Fund 001 General	-	50,000	50,000	50,000	50,000
Total Revenues	**$ 219,961**	**$ 464,716**	**$ 372,244**	**$ 395,066**	**$ 340,655**
EXPENDITURES:					
OEA/SSMCP	223,826	408,649	269,149	437,096	317,854
Total Expenditures	**$ 223,826**	**$ 408,649**	**$ 269,149**	**$ 437,096**	**$ 317,854**
Beginning Fund Balance:	**$ 32,517**	**$ 28,652**	**$ 28,652**	**$ 84,719**	**$ 84,719**
Ending Fund Balance:	**$ 28,652**	**$ 84,719**	**$ 131,747**	**$ 42,689**	**$ 107,520**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 195 PUBLIC SAFETY GRANTS					
REVENUES:					
Grants	384,752	175,919	116,701	245,494	126,645
Transfer In - Fund 001 General	2,353	10,848	-	-	-
Total Revenues	**$ 387,105**	**$ 186,767**	**$ 116,701**	**$ 245,494**	**$ 126,645**
EXPENDITURES:					
Grants	389,399	186,551	140,384	245,710	126,861
Total Expenditures	**$ 389,399**	**$ 186,551**	**$ 140,384**	**$ 245,710**	**$ 126,861**
Beginning Fund Balance:	**$ 2,294**	**$ -**	**$ -**	**$ 216**	**$ 216**
Ending Fund Balance:	**$ -**	**$ 216**	**$ (23,683)**	**$ 0**	**$ (0)**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE					
REVENUES:					
Transfer-In From Fund 001 General	-	287,758	127,379	340,659	125,591
Total Revenues	**$ -**	**$ 287,758**	**$ 127,379**	**$ 340,659**	**$ 125,591**
EXPENDITURES:					
Principal & Interest - 59th Street	-	77,000	77,000	77,000	77,000
Principal & Interest - Police Station	-	210,758	50,379	212,183	48,591
Principal & Interest - LOCAL LED Streetlight	-	-	-	51,476	-
Total Expenditures	**$ -**	**$ 287,758**	**$ 127,379**	**$ 340,659**	**$ 125,591**
Beginning Fund Balance:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance:	**$ -**	**$ -**	**$ 0**	**$ -**	**$ -**

	2013	2014		2015	
	Actual	Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE					
REVENUES:					
Interest	34	41	0	-	-
Assessments	294,341	284,860	202,707	631,027	527,687
Total Revenues	**$ 294,375**	**$ 284,901**	**$ 202,707**	**$ 631,027**	**$ 527,687**
EXPENDITURES:					
Principal & Interest-Combined LID 1101/1103	213,296	201,846	-	525,541	-
Principal & Interest - LID 1108	84,925	82,153	-	73,330	-
Total Expenditures	**$ 298,221**	**$ 283,999**	**$ -**	**$ 598,871**	**$ -**
Beginning Fund Balance:	**$ 3,995**	**$ 149**	**$ 149**	**$ 1,051**	**$ 1,051**
Ending Fund Balance:	**$ 149**	**$ 1,051**	**$ 202,856**	**$ 33,207**	**$ 528,738**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 204 SEWER PROJECT DEBT SERVICE					
REVENUES:					
Sewer Charges	616,257	586,192	425,070	600,000	494,461
Interest Earnings	4,293	4,620	3,502	-	3,056
Sanitary Side Sewer Connection Home Loan Repayment	19,234	10,228	7,931	-	22,014
Total Revenues	**$ 639,784**	**$ 601,039**	**$ 436,502**	**$ 600,000**	**$ 519,530**
EXPENDITURES:					
PWTFL Debt Service (PW-04-691-PRE-132)	33,281	32,984	-	32,690	-
PWTFL Debt Service (PW-06-962-022)	315,096	313,623	-	312,150	-
PWTFL Debt Service (PW-08-951-025)	112,348	111,828	-	111,310	-
PWTFL Debt Service (PW-12-851-025)	-	-	-	-	-
Transfer To Fund 311 Sewer Capital	-	-	-	270,000	-
Total Expenditures	**$ 460,725**	**$ 458,435**	**$ 458,435**	**$ 726,150**	**$ 453,819**
Beginning Fund Balance:	**$ 329,190**	**$ 508,250**	**$ 508,250**	**$ 650,854**	**$ 650,854**
Ending Fund Balance:	**$ 508,250**	**$ 650,854**	**$ 486,317**	**$ 524,704**	**$ 716,565**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE					
REVENUES:					
Interest Earnings	1,075	(60)	562	-	2,599
Total Revenues	**$ 1,075**	**$ (60)**	**$ 562**	**$ -**	**$ 2,599**
EXPENDITURES:					
Transfer Out - Fund 001 General	-	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Beginning Fund Balance:	**$ 390,783**	**$ 391,858**	**$ 391,858**	**$ 391,798**	**$ 391,798**
Ending Fund Balance:	**$ 391,858**	**$ 391,798**	**$ 392,420**	**$ 391,798**	**$ 394,397**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 301 PARKS CAPITAL (General Gov't CIP Fund prior to 2015)					
REVENUES:					
Grants	-	-	-	285,000	-
Interest Earnings	276	1	0	-	-
Contributions/Donations	-	-	-	15,000	14,000
USGA/Verizon Fees	-	10,000	-	35,000	35,000
GO Bond Proceeds	-	-	-	-	-
Proceeds from Sale of Land	-	-	-	300,000	-
Transfer In From Fund 001 General	-	-	-	146,729	118,729
Transfer In From Fund 102 REET	-	-	-	85,878	-
Transfer In From Fund 104 Hotel/Motel Lodging Tax	-	-	-	35,000	10,000
Transfer In From Fund 180 Narcotics Seizure	-	-	-	-	-
Transfer In From Fund 401 Surface Water Mgmt	-	-	-	35,000	35,000
Total Revenues	**$ 276**	**$ 10,001**	**$ 0**	**$ 937,607**	**$ 212,729**
EXPENDITURES:					
Capital	-	-	-	642,607	187,606
Transfer to Fund 001 General Fund	398,392	-	-	-	-
Total Expenditures	**$ 398,392**	**$ -**	**$ -**	**$ 642,607**	**$ 187,606**
Beginning Fund Balance:	**$ 398,392**	**$ 276**	**$ 276**	**$ 10,277**	**$ 10,277**
Ending Fund Balance:	**$ 276**	**$ 10,277**	**$ 276**	**$ 305,277**	**$ 35,400**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 302 TRANSPORATION CAPITAL PROJECT					
REVENUES:					
Motor Vehicle Excise Tax	-	-	-	340,000	274,012
Grants	-	-	-	9,191,966	3,839,910
Contributions from Utilities/Developers/Partners	-	-	-	288,317	13,731
Miscellaneous/Interest Earnings/Utility Rebate	-	-	-	-	-
Donations/Contibutions/Mitigation Fees	-	-	-	-	-
LOCAL Financing	-	-	-	1,654,448	-
Proceeds from Sale of Asset/Street Vacation	-	-	-	155,000	2,250
Transfer In - Fund 001 General	-	-	-	689,500	689,500
Transfer In - Fund 102 REET	-	-	-	1,773,635	1,593,634
Transfer In - Fund 103 TBD	-	-	-	569,500	250,821
Transfer In - Fund 190 CDBG	-	-	-	158,812	25,438
Transfer In - Fund 401 SWM	-	-	-	930,117	849,357
Total Revenues	**$ -**	**$ -**	**$ -**	**$ 15,751,295**	**$ 7,538,653**
EXPENDITURES:					
Capital Projects - From "Funded" List	-	-	-	14,847,155	6,667,742
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 14,847,155**	**$ 6,667,742**
Beginning Fund Balance:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance:	**$ -**	**$ -**	**$ -**	**$ 904,140**	**$ 870,911**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 311 SEWER CAPITAL PROJECT					
REVENUES:					
Grants	-	-	-	750,000	-
Interest Earnings	153	304	(29)	-	-
Public Works Trust Fund Loan	-	-	-	500,000	-
Transfer In From Fund 204 Sewer Project Debt	-	-	-	270,000	-
Total Revenues	**$ 153**	**$ 304**	**$ (29)**	**$ 1,520,000**	**$ -**
EXPENDITURES:					
Capital	63,947	20,443	4,684	1,520,000	96,267
Total Expenditures	**$ 63,947**	**$ 20,443**	**$ 4,684**	**$ 1,520,000**	**$ 96,267**
Beginning Fund Balance:	**$ 190,002**	**$ 126,208**	**$ 126,208**	**$ 106,070**	**$ 106,070**
Ending Fund Balance:	**$ 126,208**	**$ 106,070**	**$ 121,495**	**$ 106,070**	**$ 9,802**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 312 SANITARY SEWER CONNECTION CAPITAL					
REVENUES:					
Sewer Availability Charge	378,932	194,839	167,944	297,000	182,925
Interest Earnings	489	725	286	-	1,504
Proceeds From Lien	4,196	746	1,884	-	1,126
Total Revenues	**$ 383,617**	**$ 196,310**	**$ 170,114**	**$ 297,000**	**$ 185,555**
EXPENDITURES:					
Capital	44,795	32,218	21,282	35,000	13,929
Total Expenditures	**$ 44,795**	**$ 32,218**	**$ 21,282**	**$ 35,000**	**$ 13,929**
Beginning Fund Balance:	**$ 180,989**	**$ 519,811**	**$ 519,811**	**$ 683,903**	**$ 683,903**
Ending Fund Balance:	**$ 519,811**	**$ 683,903**	**$ 668,643**	**$ 945,903**	**$ 855,529**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 401 SURFACE WATER MANAGEMENT					
REVENUES:					
Charges for Services & Fees	2,720,766	2,723,885	1,605,543	2,702,500	1,604,940
Interest Earnings	24,555	11,807	606	-	5,654
Subtotal Operating Revenues	**$ 2,745,321**	**$ 2,735,692**	**$ 1,606,149**	**$ 2,702,500**	**$ 1,610,594**
% Revenue Change over Prior Year	**-0.43%**	**-0.35%**		**-1.21%**	
EXPENDITURES:					
Geographical Information Services	26,562	23,706	17,265	-	-
Storm Drainage	1,774,893	1,898,274	1,299,905	2,395,041	1,432,027
Transfer to Fund 001 General Admin Support	269,700	284,700	209,775	284,700	217,275
Contribution to Fleet & Equipment Reserves	17,750	17,750	17,750	-	-
Subtotal Operating Expenditures	**$ 2,088,905**	**$ 2,224,430**	**$ 1,544,695**	**$ 2,679,741**	**$ 1,649,302**
% Expenditure Change over Prior Year	**0.19%**	**6.49%**		**20.47%**	
OPERATING INCOME (LOSS)	**$ 656,416**	**$ 511,262**	**$ 61,454**	**$ 22,759**	**$ (38,708)**
As a % of Operating Expenditures	**31.42%**	**22.98%**	**0**	**0.85%**	**-2.35%**
OTHER FINANCING SOURCES:					
Grants	913,296	276,528	62,253	323,203	147,184
Judgments, Settlements/Miscellaneous	320	9,437	9,065	-	-
Transfer In From Fund 102/302 Street Capital	300,000	487,975	-	389,169	389,170
Transfer In From Fund 190 Grant	-	31,237	31,237	-	-
Subtotal Other Financing Sources	**$ 1,213,617**	**$ 805,177**	**$ 102,555**	**$ 712,372**	**$ 536,354**
OTHER FINANCING USES:					
Capital/Other	2,293,616	608,276	340,466	1,266,974	953,275
Capital-SWM Pipe Repair	-	-	-	-	-
Capital-SWM Outfall Retrofit	-	-	-	-	-
Transfer To Fund 102 Street Capital/REET	108,004	44,890	-	595,000	-
Transfer to Fund 301 Parks CIP	-	-	-	35,000	35,000
Transfer to Fund 302 Transportation Capital	-	-	-	335,117	849,357
Subtotal Other Financing Uses	**$ 2,401,620**	**$ 653,166**	**$ 340,466**	**$ 2,232,091**	**$ 1,837,632**
Total Revenues and Other Sources	**$ 3,958,937**	**$ 3,540,869**	**$ 1,708,704**	**$ 3,414,872**	**$ 2,146,949**
Total Expenditures and other Uses	**$ 4,490,525**	**$ 2,877,596**	**$ 1,885,161**	**$ 4,911,832**	**$ 3,486,933**
Beginning Fund Balance:	**$ 6,736,556**	**$ 6,204,969**	**$ 6,204,969**	**$ 6,868,242**	**$ 6,868,242**
Ending Fund Balance:	**$ 6,204,969**	**$ 6,868,242**	**$ 6,028,512**	**$ 5,371,282**	**$ 5,528,257**
Ending Fund Balance as a % of Operating Exp	297.0%	308.8%	390.3%	200.4%	335.2%
17% Operating Reserves	$ 355,114	$ 378,153	$ 262,598	$ 455,556	$ 455,556
Unreserved / (17% Target Reserves Shortfall):	$ 5,849,855	$ 6,490,089	$ 5,765,913	$ 4,915,726	$ 5,072,701

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 501 FLEET & EQUIPMENT					
OPERATING REVENUES:					
M&O Revenue	-	-	-	904,220	443,216
Interest Earnings	15,576	8,573	(76)	-	527
Insurance Recovery	76,781	88,294	88,294	-	-
Total Revenues	**$ 92,356**	**$ 96,868**	**$ 88,218**	**$ 904,220**	**$ 443,742**
OPERATING EXPENDITURES:					
Gasoline	-	-	-	523,400	207,122
Other Supplies	-	-	-	3,990	3,383
Repairs & Maintenance	-	-	-	376,830	227,203
Other Services & Charges	28	-	-	-	6,986
Total Expenditures	**$ 28**	**$ -**	**$ -**	**$ 904,220**	**$ 444,694**
Operating Revenue Over/(Under) Expenditures	**$ 92,329**	**$ 96,868**	**$ 88,218**	**$ -**	**$ (952)**
OTHER FINANCING SOURCES:					
Replacement Reserves Collections	938,150	938,150	708,069	1,069,020	801,765
Proceeds From Sale of Assets	17,213	64,135	36,200	53,875	35,027
Total Other Financing Sources	**$ 955,363**	**$ 1,002,285**	**$ 744,269**	**$ 1,122,895**	**$ 836,792**
OTHER FINANCING USES:					
Fleet & Equipment New & Replacement	672,917	990,727	778,360	1,227,900	966,812
Transfer to Fund 001 General	-	1,074,959	1,074,959	40,802	40,802
Transfer to Fund 401 Surface Water Management	-	31,237	31,237	-	-
Transfer to Fund 502 Information Technology	-	-	-	110,050	-
Total Other Financing Uses	**$ -**	**$ 2,096,923**	**$ 1,884,556**	**$ 1,378,752**	**$ 1,007,614**
Total Revenues	**$ 1,047,720**	**$ 1,099,153**	**$ 832,487**	**$ 2,027,115**	**$ 1,280,534**
Total Expenditures	**$ 28**	**$ 2,096,923**	**$ 1,884,556**	**$ 2,282,972**	**$ 1,452,309**
Beginning Fund Balance:	**$ 4,718,971**	**$ 5,093,746**	**$ 5,093,746**	**$ 4,095,975**	**$ 4,095,975**
Ending Fund Balance:	**$ 5,766,663**	**$ 4,095,975**	**$ 4,041,677**	**$ 3,840,118**	**$ 3,924,201**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 502 PROPERTY MANAGEMENT (City Hall Services Fund prior to 2015)					
OPERATING REVENUES:					
M&O Revenue	-	-	-	748,805	517,415
Interest Earnings	722	703	578	-	2,550
Total Opeating Revenues	**$ 722**	**$ 703**	**$ 578**	**$ 748,805**	**$ 519,964**
OPERATING EXPENDITURES:					
City Hall Facility	-	-	-	338,070	196,836
Police Station	-	-	-	226,020	136,176
Parking Facilities/Light Rail	-	-	-	177,990	123,693
Total Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ 742,080**	**$ 456,705**
Operating Revenue Over/(Under) Expenditures	**$ 722**	**$ 703**	**$ 578**	**$ 6,725**	**$ 63,259**
OTHER FINANCING SOURCES:					
Replacement Reserve Collections	-	-	-	-	-
Total Other Financing Sources	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
OTHER FINANCING USES:					
Capital/1-Time	-	7,389	7,389	229,505	60,709
Total Other Financing Uses	**$ -**	**$ 7,389**	**$ 7,389**	**$ 229,505**	**$ 60,709**
Total Revenues	**$ 722**	**$ 703**	**$ 578**	**$ 748,805**	**$ 519,964**
Total Expenditures	**$ -**	**$ 7,389**	**$ 7,389**	**$ 971,585**	**$ 517,415**
Beginning Fund Balance:	**$ 452,120**	**$ 452,842**	**$ 452,842**	**$ 446,156**	**$ 446,156**
Ending Fund Balance:	**$ 452,842**	**$ 446,156**	**$ 446,031**	**$ 223,376**	**$ 448,705**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 503 INFORMATION TECHNOLOGY					
REVENUES:					
M&O Revenue	-	-	-	1,098,536	900,683
Misc/Interest/Other	-	-	-	-	1,780
Total Operating Revenues	**$ -**	**$ -**	**$ -**	**$ 1,098,536**	**$ 902,463**
EXPENDITURES:					
Personnel	-	-	-	471,390	343,632
Supplies	-	-	-	74,950	81,290
Services & Charges	-	-	-	521,016	426,412
Add'l M&O Exp from Updated 6-Year Plan	-	-	-	-	-
Total Operating Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,067,356**	**$ 851,334**
Operating Revenue Over/(Under) Expenditures	**$ -**	**$ -**	**$ -**	**$ 31,180**	**$ 51,130**
OTHER FINANCING SOURCES:					
Replacement Reserve Collection	-	-	-	-	-
Capital Contribution/1-Time M&O	-	-	-	234,322	49,528
Transfer In From Fund 501 Fleet & Equipment	-	-	-	110,050	-
Total Other Financing Sources	**$ -**	**$ -**	**$ -**	**$ 344,372**	**$ 49,528**
OTHER FINANCING USES:					
One-Time/Capital	-	-	-	375,552	100,658
Total Other Financing Uses	**$ -**	**$ -**	**$ -**	**$ 375,552**	**$ 100,658**
Total Revenues	**$ -**	**$ -**	**$ -**	**$ 1,442,908**	**$ 951,991**
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,442,908**	**$ 951,991**
Beginning Fund Balance:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

	2013	2014		2015	
	Actual	Annual Actual	YTD Sep	Revised Bdgt	YTD Sep
FUND 504 RISK MANAGEMENT					
REVENUES:					
M&O Revenue	-	-	-	1,370,670	1,222,958
M&O Revenue	-	-	-	10,500	-
AWC Retro Refund	-	-	-	20,239	23,878
Insurance Recoveries - 3rd Party	-	-	-	50,000	37,652
Total Revenues	**$ -**	**$ -**	**$ -**	**$ 1,451,409**	**$ 1,284,488**
EXPENDITURES:					
Safety Program	-	-	-	4,980	(132)
AWC Retro Program	-	-	-	44,239	44,239
WCIA Assessment	-	-	-	835,270	889,160
WCIA - Potential Deductibles Prior Years' Claims	-	-	-	225,000	-
Claims/Judgments & Settlements	-	-	-	291,920	351,221
Claims Expense - 3rd Party	-	-	-	50,000	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,451,409**	**$ 1,284,488**
Beginning Fund Balance:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Ending Fund Balance:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

City Council

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
#of City Council retreats	2 times per year	1	0	1
# of ordinances adopted	< 20 per year	4	5	7
# of resolutions adopted	< 20 per year	10	9	8
# of City Council sponsored/supported events	20 per year	5 - MLK Celebration - Chili Cook Off - Municipal Court Tour - SBCT Training Day - Mclane NW Tour	5 - Housing Forum - International Festival - Military Appreciation Day - Developers Forum - Lakewood Relay for Life	5 - Farmers Market - SummerFest - Triathalon - Asian Film Festival Sept. 11th Ceremony

City Manager

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

Community and Economic Development

Performance Measure	Target	Quarter 1		Quarter 2		Quarter 3
Measure-CDBG						
# of persons with new or improved access to public facility or infrastructure	4693	In Progress		1		4693
# of persons with new or improved access to public service	142	14		5		0
# of affordable rental units rehabilitated	38	0		0		0
# of owner-occupied units rehabilitated	16	11		2		2
# of new affordable housing units constructed	21	2		18		1
# persons with access to affordable housing through fair housing activities	75	2		6		15
# units assisted that are occupied by the elderly	tbd	8		2		4
# of homebuyers receiving direct financial assistance through down payment assistance/closing costs	3	0		0		1
# of jobs created*	20	0		0		0
$ program income received (CDBG & NSP)	tbd	$13,697		$28,681.95		$47,675.30
Measure- Economic Development						
$ investment created through economic development efforts	$80,000,000	$26,022,838		$18,137,465		$15,383,647
# of business retention/expansion of interviews conducted	80	20		17		25
# of new market rate, owner-occupied housing units constructed annually	40	7		21		9
# of projects where permit assistance was provided	40	13		11		16
# of special projects completed	50	28		21		24
# of economic development inquiries received	200	72		58		41
# of lodging contracts managed	16	16		16		16
# of participant attending forums, focus groups, or special events	500	123		90		140
Measure- Building Permit						
# of permits issued	tbd	265		372		363
# of plan reviews performed	tbd	185		216		183
# of inspections performed	tbd	991		1,232		1,267
Measure- Advance Planning						
Complete comprehensive plan update	12/31/2015	In Progress		In Progress		In Progress
Process privately initiated amenments	2015/2016	1		1		1
Code development - business licesing, cottage housing, zoning map changes (2), rental housing inspection program, critical areas and flood plain, low impact development regulations,	12/31/2015	1 Completed; 5 in Progress		1 Completed; 5 in Progress		1 Completed; 5 in Progress
Complete visioning process	12/31/2015	In Progress		In Progress		Completed
Complete Joint Land Use Study (JLUS)	12/31/2015	In Progress		In Progress		Completed
Complete annual assignments - capital facilities plan update, tracking housing date, and prepare multi-family tax credit report	2015/2016	1 Completed; 1 Underway; 1 Not Started		1 Completed; 1 Underway; 1 Not Started		1 Completed; 1 Underway; 1 Not Started
Permit Type- Current Planning	**Target # of Days**	**Total Permits**	**% w/in Target?**	**Total Permits**	**% w/in Target?**	**Total Permits**
Zoning Certification	30	16	100%	12	92%	6
Conditional use	120	0	n/a	0	n/a	1
Administrative use	120	1	0%	1	100%	1
Preliminary plat	120	0	n/a	1	n/a	0
Preliminary short plat	90	3	0%	6	100%	5
Sign permit	20	24	100%	21	100%	21
Site development permit	90	0	n/a	0	n/a	0
Shoreline permit	180	2	50%	2	100%	1
Permit Type	**Target # of Days**	**Total Permits**	**# w/in Target?**	**Total Permits**	**% w/in Target?**	**Total Permits**
New single family residential	30	7	100%	7	100%	9
Residential additions	30	5	100%	1	100%	8
New multi-family	30	0	n/a	0	n/a	0
New commercial buildings	30	6	100%	8	94%	5
Commercial tenant improvements - major (change of use)	30	6	100%	4	100%	7
Commercial tenant improvements - minor	30	23	100%	38	100%	33

Finance

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
Type/Description- Finance				
# of invoices paid annually	n/a	2032	2037	2120
% of vendors paid within 30 days of invoice date (1)	95%	84.3%	82.3%	84.7%
% of accounts receivable aged balances over 60 days versus annual billing	5%	0.38%	6.88%	0.49%
GFOA Award Received for Current Year CAFR (2)	Yes	n/a	n/a	Yes
GFOA Award Received for Biennium's Budget Document (3)	Yes	n/a	n/a	Yes
Clean Audit (4)	Yes	n/a	Yes	n/a
Bond Rating Per Standard & Poor's (5)	AA	AA-	AA-	AA-
# of months cash reconciled within 15 days of month-end (6)	12	0	0	3
# of months cash reconciled to the penny	12	3	3	3
Average working days to compile quarterly financial report	5	4	4	4

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

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

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

(4) Audit for FY 2014.

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

(6) Cash reconciliations for all months balanced to the penny. Future months expected to be on schedule.

Human Resources

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

Information Technology

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

Police

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
Measure- Specialty Units				
# of traffic stops		2862	1947	1334
Successful property room audits		N/A	1	0
# of responses to animal complaints		585	778	827
# of captures by K9		5	8	8
# of detections of narcotics by K9		12	12	7
# of SWAT missions completed succesfully		9	18	5
Measure- Criminal Investigations				
# of cases resolved with an arrest or referral for prosecution		69	38	44
# of open cases assigned per investigator/detective		6.67 avg	59.8	6.9
Quantity of drugs and property seized ($ value)		5.3 lbs/ $40, 618	10.8/$80,490	XX/$91/302
# of illegal operations interrupted		6	10	8
# of positive comments received from victims and prosecutors		25	26	15
Measure- Patrol				
# of arrests		475	501	485
# of self-initiated calls for service		6271	5999	5996
# of minutes to respond to call for service		7.79/11.27*	5.97/11.26*	5.82/11.7*
Top Priority calls: Average time from receipt to dispatch (in minutes)		1.64/5.56*	2.58/5.54*	2.64/5.86*
Top Priority calls: Average time from dispatch to arrival on scene (in minutes)		4.33/5.71*	3.27/5.80*	3.18/5.84*
Number of accidents involving fatalities		1	0	1
Moving violation citations issued (excluding DUIs)		2503	1553	1038
DUI Arrests		34	25	37
Measure- Professional Standards				
Maintenance of staffing levels		1 promo, 1 demo &3 hires.	1 retirement/1 new hire	1 promo, 2 new hire
% of officers meeting state requirements for annual training hour		100	100	100
# of training hours provided		1729.25	2321.25	3019.25
Successful WASPC accreditation		14-Nov		
# of legal updates disseminated to the department		One-3/2015	0	0
# of promotional and hiring processes completed		4	1	2
# of sustained investigations for performancerrelated policy violation		0	1	1
Police: Mental Health incidents		330	334	268
Total traffic accidents		282**	290**	303**
Traffic accidents involving pedestrians		9	5	5
Traffic accidents involving bicycles		1	8	12
Measure - CSRT				
Total number of code enforcement complaints received	n/a	139	191	153
Average calendar days: Code complaint to first investigation	n/a	25	5	6
Total code enforcement cases initiated during the reporting period	n/a	170	168	142
Code enforcement cases resolved through voluntary compliance	n/a	120	109	48
Code enforcement cases resolved through forced compliance	n/a	1	1	0
Code enforcement: Average calendar days, Inspection to Forced Compliance	n/a	150	62	0
Code enforcement: Average calendar days, Inspection to Voluntary Compliance	n/a	31	15	19
Measure- Code Enforcement				
#of dangerous building abatements completed annually	15	8	4	3

*Pri1/Pri2
** Police Reports taken (463 calls to report accidents)
*** 88 cleared by arrest (i.e. DUI). In fact, almost all Part B (we don't do UCR) are cleared

Parks and Recreation

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

Public Works

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

Legal

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

Municipal Court

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
# of community group road tours	8	4	2	2
# of incidents with offenders involving risk management	0	0	0	0
# of work crew hours performed in lieu of jail		1120	1432	1008
Cost saved by using alternative sentencing		$40,164	$41,033	$14,383
Cost saved from reduced number of court transports	$50,000	**$4456	$11,640	$7,764

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

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