



To: Mayor and City Councilmembers
From: Tho Kraus, Assistant City Manager/Administrative Services
Through: John J. Caulfield, City Manager *John J. Caulfield*
Date: June 22, 2015
Subject: 1st Quarter 2015 Financial Report

Introduction

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

Although this report is for first quarter, the 2015 carry forward budget adjustments as approved by the City Council in May 2015 have been incorporated to better reflect the City's financial plan.

Also, performance measures for first quarter 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 March 2015 total of \$10.44M which exceeds expenditures and other financing uses of \$9.07M, resulting in an increase in ending fund balance of \$1.35M. 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 this \$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 will be 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 during the first quarter (such as franchise fees, gambling tax, and sales tax) will help offset the anticipated decrease in utility tax revenue. The expenditure budget is tight and does not have much flexibility; however, we continue to monitor and be conscientious on spending. Updated projections for the 6-year financial plan are currently in progress and will be presented to the City Council in the near future.

The following tables provide a summary of YTD March 2015 all revenues and expenditures and their comparison to YTD March 2014.

General & Street O&M Funds Combined Summary	2013 Actual	2014		2015		YTD Actual 2015 vs 2014 Favorable / (Unfavorable)	
		Annual Actual	YTD Actual	Adjusted Budget	YTD Actual	\$ Chg	% Chg
REVENUES:							
Property Tax	\$ 6,295,819	\$ 6,468,617	\$ 2,679,740	\$ 6,465,000	\$ 2,856,470	176,729	6.6%
Local Sales & Use Tax	8,140,449	8,272,877	1,975,787	8,282,000	2,035,713	59,926	3.0%
Sales/Parks	458,373	481,690	117,632	472,000	122,511	4,880	4.1%
Natural Gas Use Tax	30,120	79,394	6,130	30,000	6,551	421	6.9%
Criminal Justice Sales Tax	824,003	863,463	199,965	838,000	208,669	8,704	4.4%
Admissions Tax	641,151	654,011	148,307	650,000	148,735	428	0.3%
Utility Tax	5,899,854	5,747,855	1,611,400	5,987,000	1,543,913	(67,487)	-4.2%
Leasehold Tax	8,027	6,457	-	8,000	498	498	n/a
Gambling Tax	2,434,051	2,482,403	627,946	2,470,000	669,247	41,301	6.6%
Franchise Fees	3,157,630	3,382,845	802,391	3,206,000	833,547	31,156	3.9%
Development Service Fees (CED)	863,469	1,096,893	247,061	973,450	247,512	451	0.2%
Permits & Fees (PW)	61,033	85,956	7,197	28,300	16,601	9,404	130.7%
License & Permits (BL, Alarm, Animal)	468,159	447,376	237,099	454,800	205,804	(31,295)	-13.2%
State Shared Revenues	1,903,214	1,999,468	466,894	1,941,500	487,194	20,300	4.3%
Intergovernmental	360,563	353,747	53,432	417,224	45,560	(7,872)	-14.7%
Parks & Recreation Fees	234,548	234,414	42,301	257,500	39,522	(2,779)	-6.6%
Municipal Court Charges for Services	13,915	14,025	2,695	-	-	(2,695)	-100.0%
Police Contracts, including Extra Duty	791,205	739,621	92,129	671,000	141,543	49,415	53.6%
Other Charges for Services	6,098	15,295	1,841	11,000	2,463	622	33.8%
Fines & Forfeitures	2,342,639	2,123,056	535,013	2,224,600	596,101	61,087	11.4%
Miscellaneous/Interest/Other	79,677	106,099	49,730	43,600	33,187	(16,543)	-33.3%
Interfund Transfers	269,700	284,700	67,425	284,700	82,425	15,000	22.2%
Subtotal Operating Revenues	\$ 35,283,700	\$ 35,940,262	\$ 9,972,114	\$ 35,715,674	\$ 10,323,765	\$ 351,651	3.5%
EXPENDITURES:							
City Council	85,530	94,441	28,808	89,950	20,045	8,763	43.7%
City Manager	419,386	528,918	119,146	544,790	153,303	(34,157)	-22.3%
Municipal Court	1,721,223	1,893,926	410,218	1,775,640	508,089	(97,871)	-19.3%
Administrative Services	3,322,082	3,441,279	1,369,030	1,408,210	460,140	908,890	197.5%
Legal	1,249,436	1,272,057	302,337	1,580,960	404,671	(102,334)	-25.3%
Community & Economic Development	2,219,754	2,068,245	424,897	1,852,835	436,384	(11,487)	-2.6%
Parks, Recreation & Community Services	1,997,690	2,155,686	336,109	2,428,260	510,586	(174,476)	-34.2%
Police	19,844,706	19,600,949	4,768,240	21,031,567	5,811,514	(1,043,274)	-18.0%
Property Management	861,916	825,723	172,875	-	-	172,875	n/a
Public Works Streets O&M	2,081,828	2,037,977	441,696	1,812,237	618,053	(176,357)	-28.5%
Non-Departmental	510,760	483,741	77,938	2,624,360	50,231	27,707	55.2%
Interfund Transfers	35,000	35,000	35,000	-	-	35,000	n/a
Contributions to Reserve Funds	920,300	920,300	230,073	-	-	230,073	n/a
Subtotal Operating Expenditures	\$ 35,269,610	\$ 35,358,241	\$ 8,716,367	\$ 35,148,809	\$ 8,973,015	(256,647)	-2.9%
OPERATING INCOME (LOSS)	\$ 14,091	\$ 582,021	\$ 1,255,746	\$ 566,865	\$ 1,350,750		
OTHER FINANCING SOURCES:							
Grants, Contrib, 1-Time Source	804,124	318,247	97,580	318,458	111,268	13,688	14.0%
Transfers In	454,392	2,015,015	-	40,802	-	-	n/a
Subtotal Other Financing Sources	\$ 1,258,516	\$ 2,333,262	\$ 97,580	\$ 359,260	\$ 111,268	\$ 13,688	14.0%
OTHER FINANCING USES:							
Capital & Other 1-Time	1,371,978	985,391	9,750	582,143	41,046	(31,296)	-76.2%
Interfund Transfers	8,179	60,848	-	886,229	55,000	(55,000)	-100.0%
Contingency	-	-	-	-	-	-	n/a
Subtotal Other Financing Uses	\$ 1,380,157	\$ 1,046,239	\$ 9,750	\$ 1,468,372	\$ 96,046	\$ (86,296)	-89.8%
Total Revenues and Other Sources	\$ 36,542,216	\$ 38,273,524	\$ 10,069,693	\$ 36,074,934	\$ 10,435,033	\$ 365,340	3.6%
Total Expenditures and other Uses	\$ 36,649,766	\$ 36,404,481	\$ 8,726,118	\$ 36,617,181	\$ 9,069,061	\$ (342,943)	-3.8%
Beginning Fund Balance:	\$ 2,771,200	\$ 2,663,650	\$ 2,663,650	\$ 4,532,693	\$ 4,532,693	\$ 1,869,043	70.2%
Ending Fund Balance:	\$ 2,663,650	\$ 4,532,693	\$ 4,007,226	\$ 3,990,446	\$ 5,898,666	\$ 1,891,440	47.2%
Ending Fund Balance as a % of Oper Rev	7.5%	12.6%	40.2%	11.2%	57.1%		
Reserve - Total Target 12% of Oper Rev:	\$ 4,234,044	\$ 4,312,831	\$ 3,014,424	\$ 4,285,881	\$ 4,285,881		
2% Contingency Reserves	\$ 705,674	\$ 718,805	\$ 718,805	\$ 714,313	\$ 714,313		
5% General Fund Reserves	\$ 1,764,185	\$ 1,797,013	\$ 1,797,013	\$ 1,785,784	\$ 1,785,784		
5% Strategic Reserves	\$ 1,764,185	\$ 1,797,013	\$ 498,606	\$ 1,785,784	\$ 1,785,784		
Unreserved	\$ (1,570,394)	\$ 219,862	\$ 992,802	\$ (295,435)	\$ 1,612,785		

Note – the negative \$295K unreserved ending fund balance in 2015 becomes \$0 at the end of 2016.

Revenue Variance Analysis - YTD March 2015 vs YTD March 2014

YTD March 2015 operating revenues of \$10.32M exceeds YTD March 2014 by \$352K or 4%.

Consolidated Funds - General and Street O&M	2014		2015		Favorable/Unfavorable	
	Annual Actual	YTD Actual	Annual Budget	YTD Actual	YTD Actual - 2015 vs 2014	
Operating Revenues					\$ Change	% Change
Revenues Exceeding YTD 2014:						
Property Tax	\$ 6,468,617	\$ 2,679,740	\$ 6,465,000	\$ 2,856,470	\$ 176,730	6.6%
Fines & Forfeitures	2,123,056	535,013	2,224,600	596,101	61,088	11.4%
Local Sales & Use Tax	8,272,877	1,975,787	8,282,000	2,035,713	59,926	3.0%
Police Contracts, including Extra Duty	739,621	92,129	671,000	141,543	49,414	53.6%
Gambling Tax	2,482,403	627,946	2,470,000	669,247	41,301	6.6%
Franchise Fees	3,382,845	802,391	3,206,000	833,547	31,156	3.9%
State Shared Revenues	1,999,468	466,894	1,941,500	487,194	20,300	4.3%
Interfund Transfers	284,700	67,425	284,700	82,425	15,000	22.2%
Permits & Fees (PW)	85,956	7,197	28,300	16,601	9,404	130.7%
Criminal Justice Sales Tax	863,463	199,965	838,000	208,669	8,704	4.4%
Sales/Parks	481,690	117,632	472,000	122,511	4,879	4.1%
Other Charges for Services	15,295	1,841	11,000	2,463	622	33.8%
Leasehold Tax	6,457	-	8,000	498	498	n/a
Development Service Fees (CED)	1,096,893	247,061	973,450	247,512	451	0.2%
Admissions Tax	654,011	148,307	650,000	148,735	428	0.3%
Natural Gas Use Tax	79,394	6,130	30,000	6,551	421	6.9%
Revenues Below YTD 2014:						
Municipal Court Charges for Services	14,025	2,695	-	-	(2,695)	-100.0%
Parks & Recreation Fees	234,414	42,301	257,500	39,522	(2,779)	-6.6%
Intergovernmental	353,747	53,432	417,224	45,560	(7,872)	-14.7%
Misc/Interest/Other	106,099	49,730	43,600	33,187	(16,543)	-33.3%
Licenses & Permits (BL, Alarm, Animal)	447,376	237,099	454,800	205,804	(31,295)	-13.2%
Utility Tax	5,747,855	1,611,400	5,987,000	1,543,913	(67,487)	-4.2%

- Property Tax – YTD March 2015 revenues higher by \$177K due to timing differences.
- Fines & Forfeitures – YTD March 2015 revenues higher by \$61K, potentially due to the amnesty program that began in February 2015 (currently under review).
- Local Sales & Use Tax – YTD March 2015 revenues higher by \$60K. The increase is in retail sales and services offset by decreases in construction.
- Police Contracts, including Extra Duty – YTD March 2015 revenues higher by \$49K due to primarily to the timing of dispatch services revenue from Department of Social and Health Services/Western State Hospital.
- Gambling Tax – YTD March 2015 higher by \$41K due to increase in card room, punch boards and pull tabs activity.
- Franchise Fees – YTD March 2015 higher by \$31K due to increases in all franchises except for Tacoma Power.
- State Shared Revenues – YTD March 2015 higher by \$20K due primarily to an increase in motor vehicle fuel tax and liquor excise tax.
- Interfund Transfers – YTD March 2015 higher by \$15K due to timing of transfer from Surface Water Management Fund to the General Fund for landscape services.
- Public Works Permits & Fees – YTD March 2015 higher by \$9K due to primarily to an increase in right-of-way permit activity.

- Criminal Justice Sales Tax – YTD March 2015 higher by \$8K due to an increase in sales tax collections county-wide.
- Sales Tax/Parks – YTD March 2015 higher by \$5K due to an increase in sales tax collections county-wide.
- Licenses & Permits – YTD March 2015 is lower by \$31K due to decreases in: business license \$14K (technical issues, position vacancy, and learning curve from end of 2014 that carried over to 1st quarter 2015); alarm permits and fees \$8K (decreased activity); and animal licenses \$10K (timing difference and decreased activity).
- Utility Tax – YTD March 2015 is lower by \$67K due to decreases in electricity and natural gas, most likely the result of a mild winter.

Expenditure Variance Analysis – YTD March 2015 vs YTD March 2014

YTD March 2015 operating expenditures of \$8.97M exceeds YTD March 2014 by \$257K or 3%.

Consolidated Funds - General and Street O&M	2014		2015		Favorable/Unfavorable	
	Annual Actual	YTD Actual	Annual Budget	YTD Actual	YTD Actual - 2015 vs 2014	
Operating Expenditures					\$ Change	% Change
Operating Expenditures Below YTD 2014:						
Administrative Services	\$ 3,441,279	\$ 1,369,030	\$ 1,408,210	\$ 460,140	\$ 908,890	197.5%
Contributions to Reserve Funds	920,300	230,073	-	-	230,073	n/a
Property Management	825,723	172,875	-	-	172,875	n/a
Interfund Transfers	35,000	35,000	-	-	35,000	n/a
Non-Departmental	483,741	77,938	2,624,360	50,231	27,707	55.2%
City Council	94,441	28,808	89,950	20,045	8,763	43.7%
Operating Expenditures Exceeding YTD 2014:						
Community & Economic Development	2,068,245	424,897	1,852,835	436,384	(11,487)	-2.6%
City Manager	528,918	119,146	544,790	153,303	(34,157)	-22.3%
Municipal Court	1,893,926	410,218	1,775,640	508,089	(97,871)	-19.3%
Legal	1,272,057	302,337	1,580,960	404,671	(102,334)	-25.3%
Parks, Recreation & Community Services	2,155,686	336,109	2,428,260	510,586	(174,476)	-34.2%
Public Works Street O&M	2,037,977	441,696	1,812,237	618,053	(176,357)	-28.5%
Police	19,600,949	4,768,240	21,031,567	5,811,514	(1,043,274)	-18.0%

- Administrative Services – YTD March 2015 expenditures lower by \$909K 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.
- Contributions to Reserve Funds – YTD March 2015 expenditures lower by \$230K 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 March 2015 expenditures lower by \$173K 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.
- Interfund Transfers – YTD March 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 an annual one-time transfer of \$500K to the Transportation CIP Fund for the years 2015 through 2020.

- Non-Departmental – YTD March 2015 expenditures lower by \$28K due primarily to: 2% liquor requirement to qualified mental health/chemical dependency agency accounted for in Parks, Recreation & Community Services department \$10K; decrease in commute trip reduction \$2K; timing of membership dues \$14K; professional services for MLK event and flexible spending plan maintenance fees \$2K.
- City Council – YTD March 2015 expenditures lower by \$9K due primarily to: communications equipment purchase of \$3K; timing and accounting of membership dues \$4K; and professional services for international festival \$1K.
- Community & Economic Development – YTD March 2015 expenditures higher by \$11K due primarily to: allocation of internal service charges directly to the user department \$120K; increase in hearing examiner \$3K; minor increases in various line items \$9K; offset by savings from the elimination of the administrative assistant position dedicated to Economic Development as part of the 2015/2016 budget process \$53K; and offset by reduction in code enforcement due to transfer of the function to the Police Department \$68K.
- City Manager – YTD March 2015 expenditures higher by \$35K due primarily to: increase in government relations state and federal lobbyist contract (a key component of the communications strategy, increase is budgeted in 2015) \$9K; and allocation of internal service charges directly to the user department \$20K.
- Municipal Court – YTD March 2015 expenditures higher by \$98K due primarily to: allocation of internal service charges directly to the user department \$135K; timing of public defender contract payment \$22K; offset by decreases in personnel costs as a result of redistribution of positions and court transport overtime as part of the 2015/2016 budget process \$58K.
- Legal – YTD March 2015 expenditures higher by \$102K due primarily to: increase in personnel cost due to the accounting of the shared admin/office tech positions in this department \$31K; allocation of internal service charges directly to the user department \$88K; offset by decrease in professional services for prosecutors and outside legal counsel \$15K.
- Parks, Recreation & Community Services – YTD March 2015 expenditures higher by \$174K due primarily to: allocation of internal service charges to the user department \$137K and \$28K increase in street landscape maintenance (no expenditures YTD March 2014 as this function was under Public Works Street O&M).
- Public Works Street O&M - YTD March 2015 expenditures higher by \$176K due primarily to: allocation of internal service charges to the user department \$118K; increase in road & street preservation \$80K (under review) purchase of street/traffic related equipment \$14K; increase in street lighting \$6K; offset by decreases in traffic control devices \$15K, snow & ice response \$13K and elimination of General Fund admin fee \$7K.
- Police – YTD March 2015 expenditures higher by \$1.01M 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 March.

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.

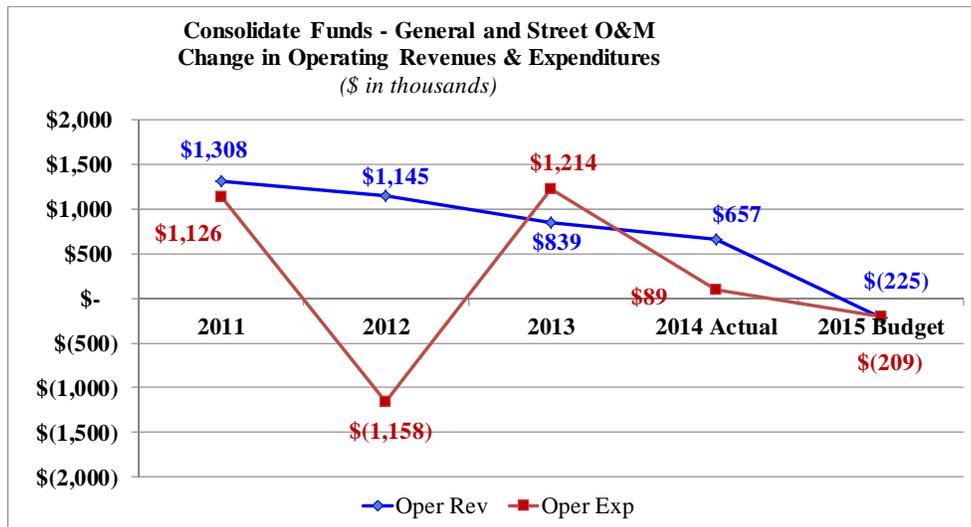
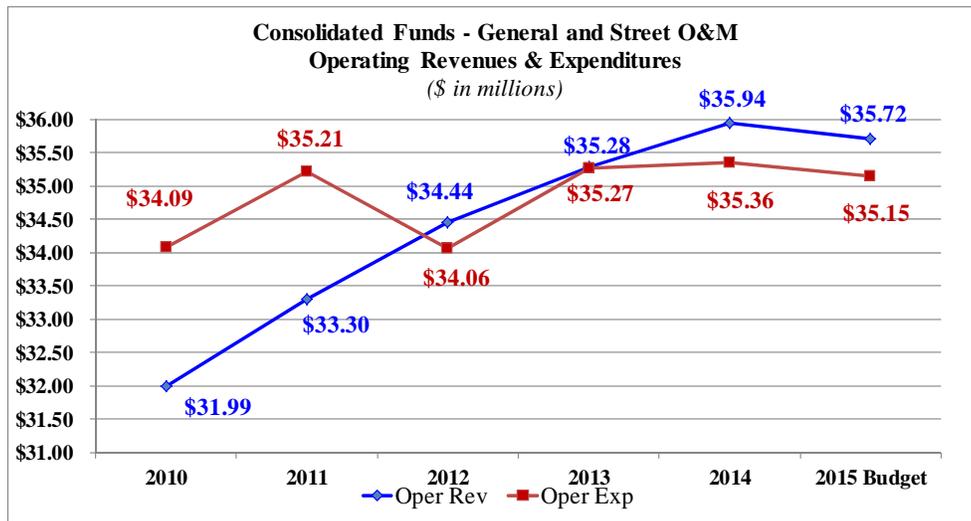
2014 Actual: Operating expenditures of \$35.36M is below operating revenue of \$35.94M, resulting in an operating income of \$582K due to increase revenues and expenditure savings.

2015 Estimated: Operating expenditures of \$35.15M is expected to be below operating revenues of \$35.72M, resulting in an operating income of \$567K

2015 YTD March: Operating expenditures of \$8.97M is below operating revenues of \$10.32M, resulting in an operating income of \$1.35M. 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 will be 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	2010 Annual Actual	2011 Annual Actual	2012 Annual Actual *	2013 Annual Actual	2014 Annual Actual	2015 Annual Budget	2015 YTD March
Operating Revenue	\$ 31,992,000	\$ 33,299,000	\$ 34,444,000	\$ 35,284,000	\$ 35,940,000	\$ 35,716,000	\$ 10,324,000
Operating Expenditures	\$ 34,088,000	\$ 35,214,000	\$ 34,056,000	\$ 35,270,000	\$ 35,358,000	\$ 35,149,000	\$ 8,973,000
Operating Income / (Loss)	(\$ 2,096,000)	(\$ 1,915,000)	\$ 388,000	\$ 14,000	\$ 582,000	\$ 567,000	\$ 1,351,000

* 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 \$723K.
- *5% General Fund Ending Fund Balance Reserves:* The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond to revenue shortfalls with fiscal strength. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly \$1.81M.
- *5% Strategic Reserves:* The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated events. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly \$1.81M.

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

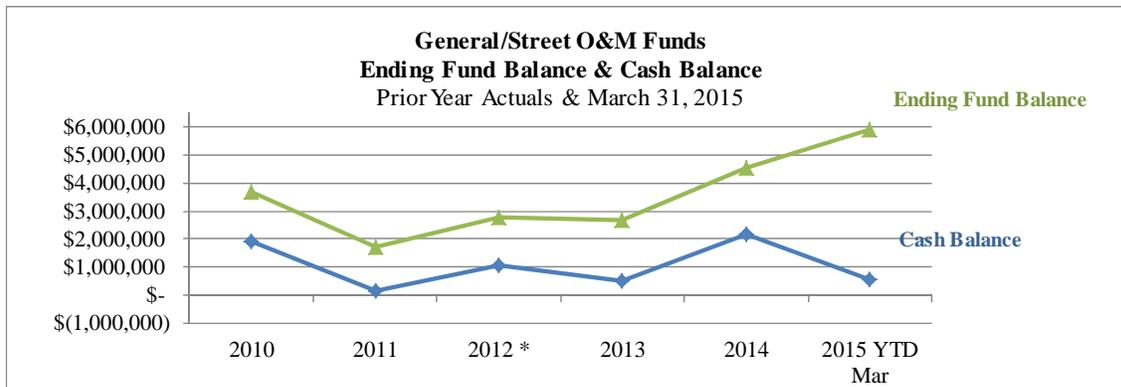
The 2015 Carry Forward Budget Adjustment which the City Council approved in May 2015 decreases the 2015 estimated combined ending fund balance from \$4.17M to \$3.99M which equates to 11.2% of operating revenues. The \$184K decrease in the 2015 estimated ending fund balance is due to allocations of expenditures 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 combined General/Street O&M Funds ending fund balance at March 31, 2015 is \$5.90M which includes \$540K in cash balance.

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 Mar	5,898,666	539,815	-	539,815

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

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

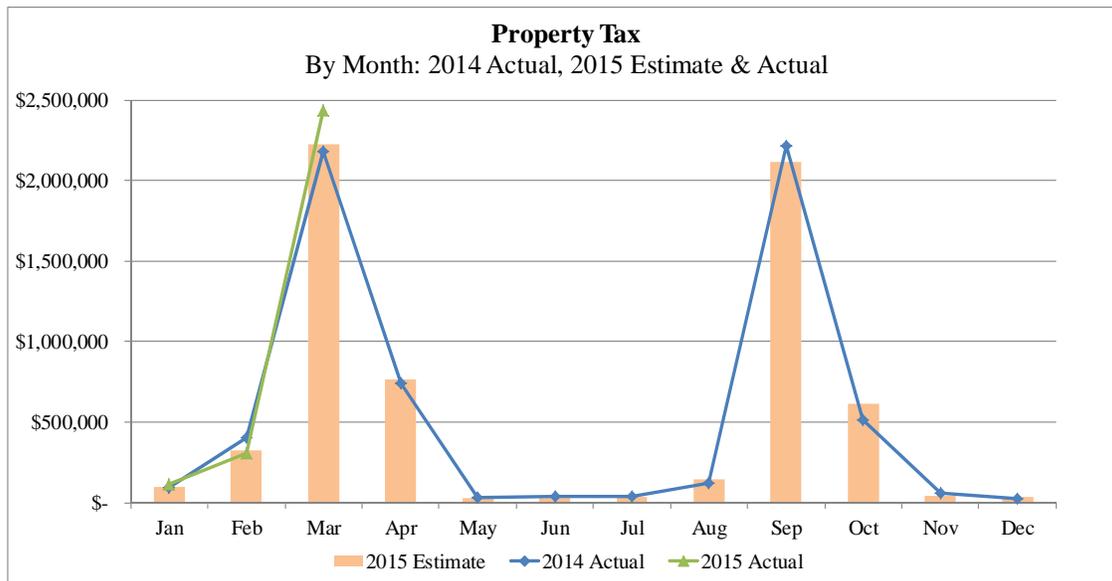


Note – the 2012 ending fund balance \$2.77M and cash balance of \$1.07M is higher than 2013 due to not transferring \$778K to fleet and equipment reserves.

Property Tax

Private property and businesses in the City limits are levied a property tax. YTD March property tax collections totals \$2.86M and exceeds YTD 2014 collections by \$177K or 7%, and also exceeds YTD estimates by \$210K or 8%. The increase is due to timing differences.

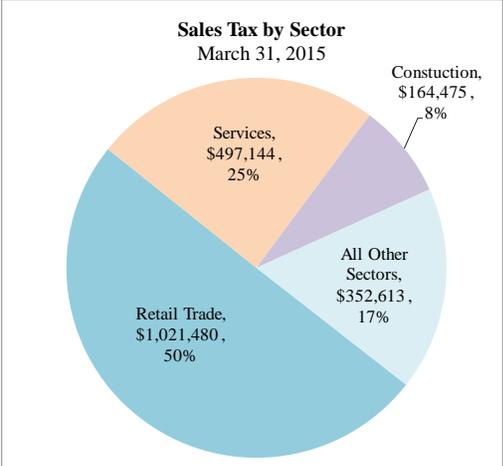
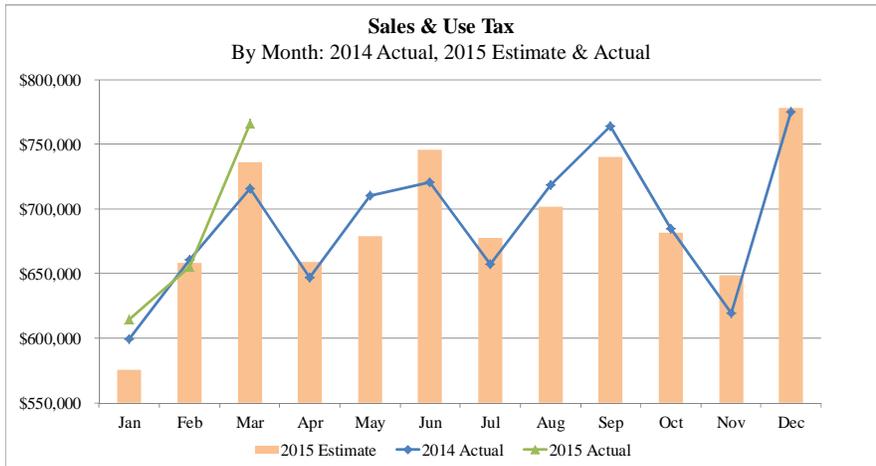
Property Tax								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 102,245	\$ 92,779	\$ 96,832	\$ 112,548	\$ 19,769	21.3%	\$ 15,716	16.2%
Feb	433,439	403,847	325,627	305,599	(98,248)	-24.3%	(20,028)	-6.2%
Mar	1,945,434	2,183,114	2,223,584	2,438,323	255,209	11.7%	214,739	9.7%
Apr	896,437	742,622	765,040	-	-	-	-	-
May	16,703	29,967	27,470	-	-	-	-	-
Jun	28,818	37,206	31,868	-	-	-	-	-
Jul	43,108	41,335	36,499	-	-	-	-	-
Aug	217,489	122,038	147,285	-	-	-	-	-
Sep	1,869,723	2,212,244	2,115,411	-	-	-	-	-
Oct	702,704	516,222	615,038	-	-	-	-	-
Nov	9,048	59,737	42,788	-	-	-	-	-
Dec	30,671	27,506	37,558	-	-	-	-	-
Total YTD	\$ 2,481,118	\$ 2,679,740	\$ 2,646,043	\$ 2,856,470	\$ 176,729	6.6%	\$ 210,427	8.0%
Annual Total	\$ 6,295,819	\$ 6,468,618	\$ 6,465,000					
AV (in billions)	\$4.42	\$4.49	\$4.75	\$4.75				
Ave Change (2010 - 2014):		1.4%						



Sales & Use Tax

YTD March 2015 sales tax collections total \$2.04M which exceeds YTD March 2014 collections by \$59K or 3% and also exceeds the YTD estimate of \$1.97M by \$65K or 3%.

Sales Tax									
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)				
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget		
					\$	%	\$	%	
Jan	\$ 588,783	\$ 599,289	\$ 575,832	\$ 614,566	\$ 15,277	2.5%	\$ 38,734	6.7%	
Feb	665,316	660,758	658,162	654,875	(5,883)	-0.9%	(3,287)	-0.5%	
Mar	758,783	715,740	736,227	766,272	50,532	7.1%	30,045	4.1%	
Apr	681,641	646,843	658,722	-	-	-	-	-	
May	698,333	710,434	679,094	-	-	-	-	-	
Jun	735,824	720,391	745,673	-	-	-	-	-	
Jul	669,832	657,370	677,758	-	-	-	-	-	
Aug	650,171	718,471	701,763	-	-	-	-	-	
Sep	685,216	763,993	740,331	-	-	-	-	-	
Oct	632,657	684,774	681,407	-	-	-	-	-	
Nov	619,860	619,521	648,724	-	-	-	-	-	
Dec	754,032	775,293	778,305	-	-	-	-	-	
Total YTD	\$ 2,012,882	\$ 1,975,787	\$ 1,970,221	\$ 2,035,713	\$ 59,926	3.0%	\$ 65,491	3.3%	
Annual Total	\$ 8,140,448	\$ 8,272,879	\$ 8,282,000						
YTD Retail Sales	\$239.63	\$235.21	\$234.55	\$242.35					
Annual Retail Sales	\$969.10	\$984.87	\$985.95	n/a					
Ave Change (2010 - 2014):		1.9%							



Top 10 Taxpayers (Grouped by Sector)				
Sector	Actual		Favorable/(Unfavorable) Change from 2014	
	2014	2015	\$	%
	Motor Vehicle and Parts Dealer	74,657	135,819	61,162
Building Material and Garden	39,231	44,242	5,011	12.8%
Clothing and Accessories	21,032	19,002	(2,030)	-9.7%
General Merchandise Stores	151,345	151,289	(56)	0.0%
Telecommunications	22,342	21,178	(1,164)	-5.2%
Rental and Leasing Services	19,283	27,432	8,149	42.3%
Food Services, Drinking Places	20,328	19,390	(938)	-4.6%
Food Services, Drinking Places	\$ 327,890	\$ 398,962	\$ 71,072	21.7%

Retail trade, the largest economic sector, accounts for 50% of collections, followed by services and construction which account for 25% and 8%, respectively. All other sectors which includes wholesale trade, information, finance, insurance and real estate, manufacturing, government, transportation and utilities, and other accounts for the remaining 17%.

Retail Trade: Compared to YTD 2014, the retail trade sector is up \$108K or 12%. The increase is due primarily to increases in: motor vehicle and parts dealers which are up \$61K or 33%; electronics and appliance stores which are up \$13K or 40%; miscellaneous store retailers which are up \$11K or 10K; general merchandise retailers which are up \$10K or 12%; and building material and garden equipment and supplies which are up \$10K or 16%.

Services: Compared to YTD 2014, the services sector is up \$23K or 5%. The increase is due primarily to increases in food services & drinking places which is up \$10K or 4% and repairs & maintenance which is up \$9K or 11%.

Construction: Compared to YTD 2014, the construction sector is down \$73K or 31%. The majority of the decrease is in construction of buildings which is down \$83K or 56% offset by increases in specialty trade contractors which are up \$10K or 17%.

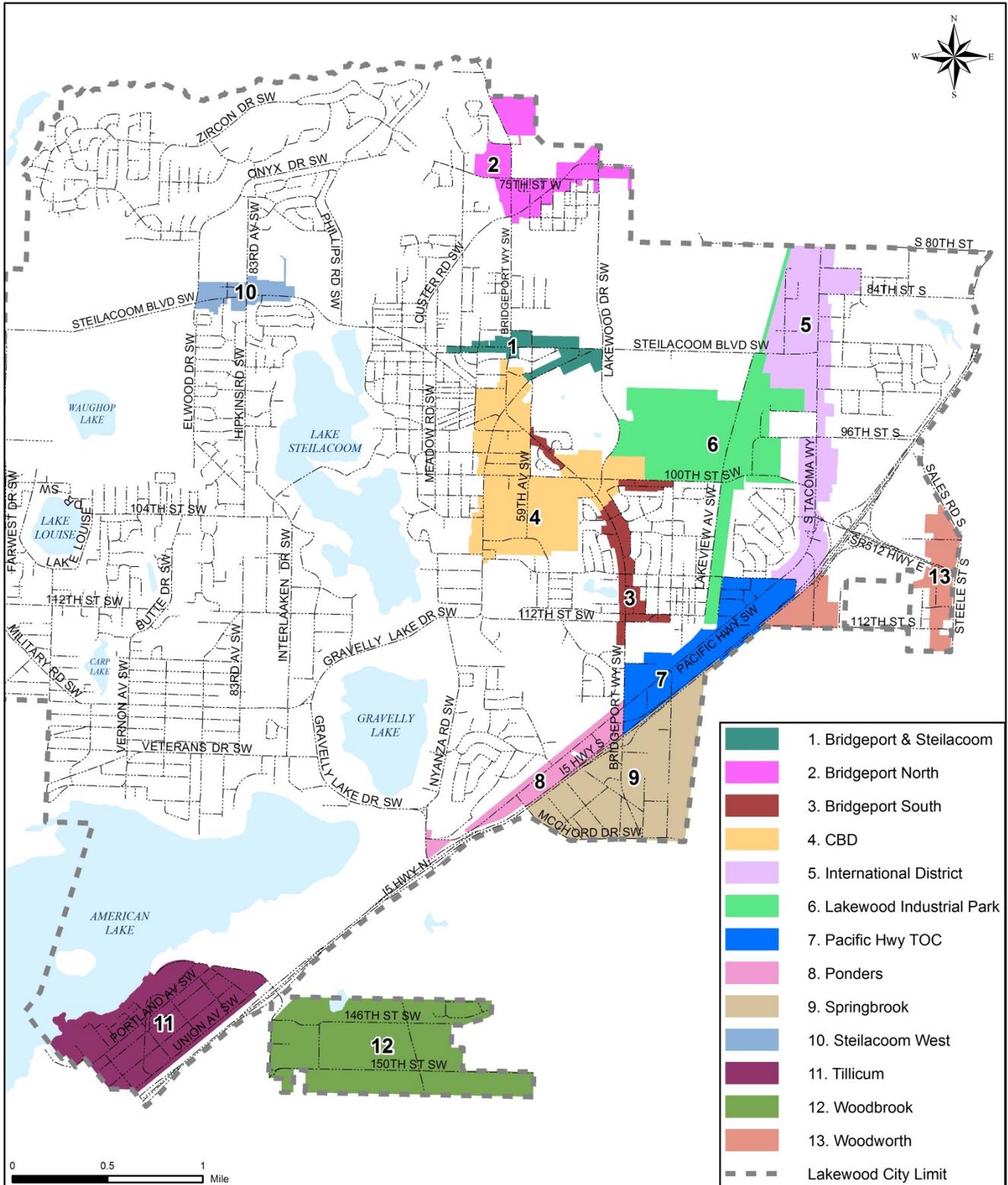
All Other Sectors: Compared to YTD 2014, all other sectors increased by \$1K or less than 1%.

- *Finance, Insurance and Real Estate* increased by \$14K or 22% due primarily to increases in rental and leasing services which increased by \$11K or 21% and credit intermediation and related activities which increased by \$4K or 37%.
- *Information* decreased by \$7K or 6% due primarily to decreases in telecommunications which increased by \$6K or 7%.
- *Manufacturing* decreased by \$14K or 35% due primarily to decreases in nonmetallic mineral product manufacturing which decreased by \$6K or 140% and fabricated metal product manufacturing which decreased by \$5K or 61%.
- *Wholesale Trade* increased by \$23K or 28% due to increases in durable goods which increased by \$22K or 34%.
- *Other* increased by \$6K or 42% primarily due to an increase in transit & ground passengers which increased by \$4K or 80% and transportation support which increased by \$2K or 24%.
- *Government* decreased by \$21K or 55% due primarily to a decrease in non-classifiable establishments which decreased \$22K or 85%.

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

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

Sales & Use Tax by Sector				
Sector	Year-To-Date		Favorable/(Unfavorable) Change from 2014	
	2014	2015	\$	%
	Retail Trade	\$ 912,876	\$ 1,021,480	\$ 108,604
Services	473,796	497,144	23,348	4.9%
Construction	237,775	164,475	(73,300)	-30.8%
Wholesale Trade	81,753	104,431	22,678	27.7%
Information	114,135	106,918	(7,217)	-6.3%
Finance, Insurance, Real Estate	64,343	78,423	14,080	21.9%
Manufacturing	39,050	25,275	(13,775)	-35.3%
Government	37,588	16,960	(20,628)	-54.9%
Other	14,471	20,606	6,135	42.4%
Total	\$ 1,975,787	\$ 2,035,712	\$ 59,926	3.0%



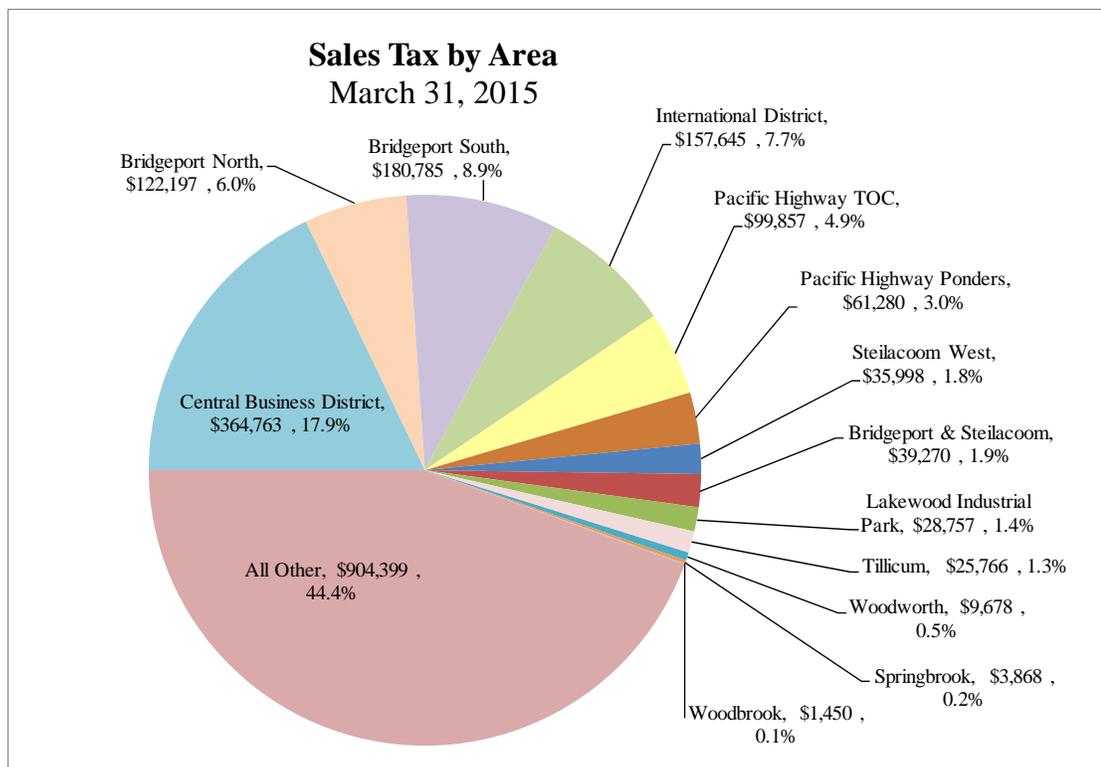
Retail Tax Areas

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

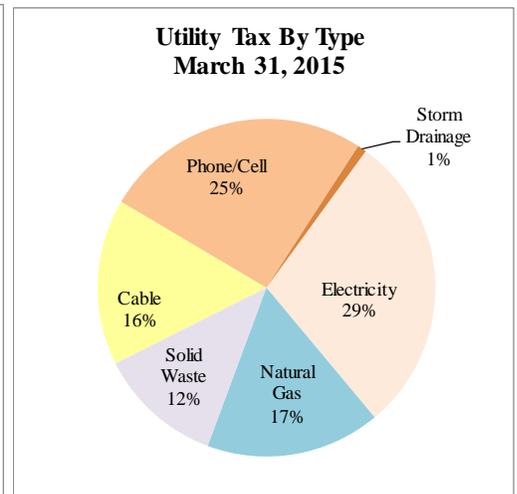
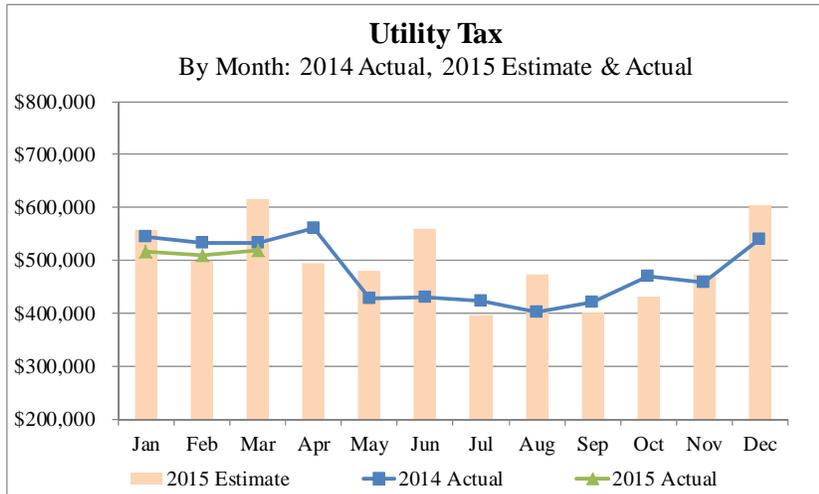
Sales & Use Tax by Area				
Map ID/Area	Year-To-Date		Favorable/(Unfavorable) Change from 2014	
	2014	2015	\$	%
1 Bridgeport & Steilacoom	\$ 30,442	\$ 39,270	\$ 8,828	29.0%
2 Bridgeport North	121,375	122,197	822	0.7%
3 Bridgeport South	163,244	180,785	17,541	10.7%
4 Central Business District	356,712	364,763	8,051	2.3%
5 International District	138,515	157,645	19,130	13.8%
6 Lakewood Industrial Park	17,494	28,757	11,263	64.4%
7 Pacific Highway Transit Oriented Commercial (TOC)	103,445	99,857	(3,588)	-3.5%
8 Pacific Highway Ponders	67,545	61,280	(6,265)	-9.3%
9 Springbrook	4,815	3,868	(947)	-19.7%
10 Steilacoom West	35,093	35,998	905	2.6%
11 Tillicum	23,585	25,766	2,181	9.2%
12 Woodbrook	1,544	1,450	(94)	-6.1%
13 Woodworth	5,982	9,678	3,696	61.8%
Other:				
Food Services, Drinking Places	73,397	82,487	9,090	12.4%
Construction	212,877	141,218	(71,659)	-33.7%
Non-Store Retailers	28,083	30,961	2,878	10.2%
Telecommunications	90,339	83,481	(6,858)	-7.6%
All Other Categories	501,300	566,252	64,952	13.0%
Total	\$ 1,975,788	\$ 2,035,713	\$ 59,926	3.0%



Utility Tax

The City levies a tax on utilities provided within the city. The tax is currently 5% for electric and gas services and 6% for solid waste, cable, cellular phone, land lines and storm drainage. YTD March 2015 utility tax collections total \$1.54M which is below YTD March 2014 collections by \$67K or 4% and is also below the YTD estimate of \$1.67M by \$129K or 8%.

Utility Tax								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 536,622	\$ 545,267	\$ 557,541	\$ 516,176	\$ (29,091)	-5.3%	\$ (41,365)	-7.4%
Feb	478,022	533,446	500,198	509,084	(24,362)	-4.6%	8,886	1.8%
Mar	525,479	532,688	614,932	518,653	(14,035)	-2.6%	(96,279)	-15.7%
Apr	629,278	560,947	494,127	-	-	-	-	-
May	542,264	428,392	479,848	-	-	-	-	-
Jun	482,544	430,195	559,546	-	-	-	-	-
Jul	351,102	422,860	396,668	-	-	-	-	-
Aug	506,145	402,578	474,112	-	-	-	-	-
Sep	461,243	422,329	401,194	-	-	-	-	-
Oct	294,459	469,552	431,100	-	-	-	-	-
Nov	461,243	459,732	473,931	-	-	-	-	-
Dec	631,454	539,869	603,803	-	-	-	-	-
Total YTD	\$ 1,540,123	\$ 1,611,401	\$1,672,671	\$ 1,543,913	\$ (67,489)	-4.2%	\$(128,758)	-7.7%
Total Annual	\$ 5,899,854	\$ 5,747,855	\$5,987,000					
Ave Change (2010 - 2014):		2.1%						



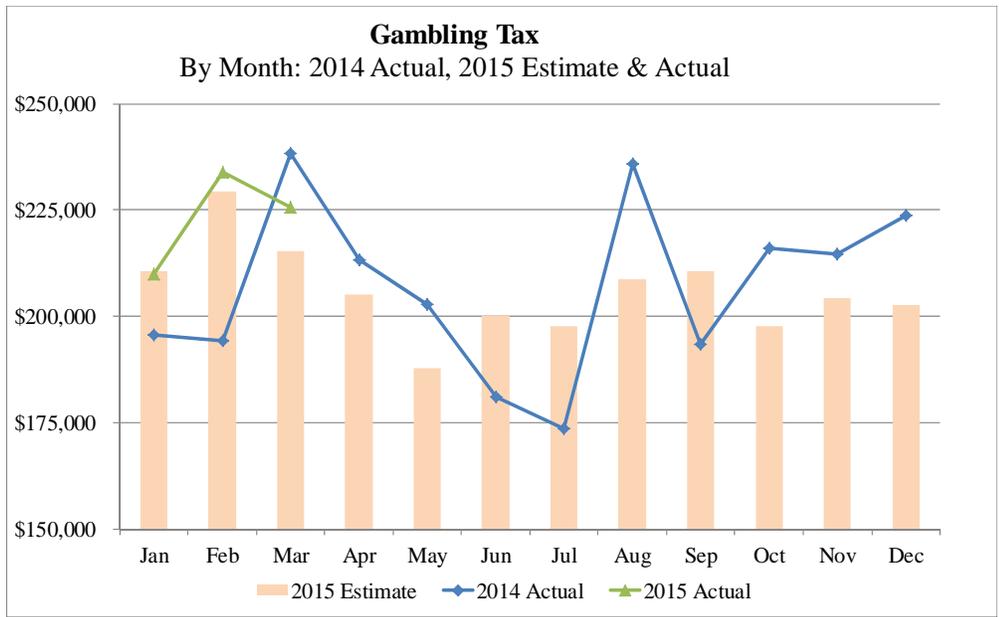
Utility Tax by Type							
Type	2013 Actual	2014 Actual		2015		2015 Actual vs 2014 Actual	
		Annual	YTD	Annual Budget	YTD Actual	\$	%
Electricity	\$ 1,602,288	\$ 1,595,942	\$ 470,055	\$ 1,626,000	\$ 446,540	\$ (23,515)	27.5%
Natural Gas	762,036	720,699	299,298	773,000	258,433	(40,865)	33.4%
Solid Waste	740,532	720,197	175,984	752,000	184,379	8,395	24.5%
Cable	942,278	944,860	239,367	956,000	245,446	6,079	25.7%
Phone/Cell	1,689,516	1,602,189	412,100	1,715,000	395,862	(16,238)	23.1%
Storm Drainage	163,204	163,968	14,597	165,000	13,252	(1,345)	8.0%
Total	\$ 5,899,854	\$ 5,747,855	\$ 1,611,401	\$ 5,987,000	\$ 1,543,912	\$ (67,489)	25.8%

Gambling Tax

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

Gambling tax collections through YTD March 2015 totals \$669K which is above YTD March 2014 collections by \$41K or 7% and is also above the YTD estimate of \$655K by \$14K or 2%. The composition of gambling tax revenues is roughly: card rooms 94%, punch board and pull tabs 5%, and amusement games 1%.

Gambling Tax								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 224,136	\$ 195,538	\$ 210,746	\$ 209,856	\$ 14,318	7.3%	\$ (890)	-0.4%
Feb	234,642	194,147	229,263	233,858	39,711	20.5%	4,595	2.0%
Mar	198,324	238,262	215,332	225,533	(12,729)	-5.3%	10,201	4.7%
Apr	202,922	213,208	205,270	-	-	-	-	-
May	207,948	202,674	187,675	-	-	-	-	-
Jun	189,331	181,125	200,098	-	-	-	-	-
Jul	209,906	173,497	197,700	-	-	-	-	-
Aug	192,726	235,976	208,744	-	-	-	-	-
Sep	211,389	193,467	210,731	-	-	-	-	-
Oct	189,421	216,061	197,575	-	-	-	-	-
Nov	179,572	214,748	204,289	-	-	-	-	-
Dec	193,734	223,700	202,577	-	-	-	-	-
Total YTD	\$ 657,102	\$ 627,947	\$ 655,341	\$ 669,247	\$ 41,300	6.6%	\$ 13,906	2.1%
Annual Total	\$2,434,051	\$2,482,403	\$2,470,000					
Ave Change (2010 - 2014):		-1.0%						

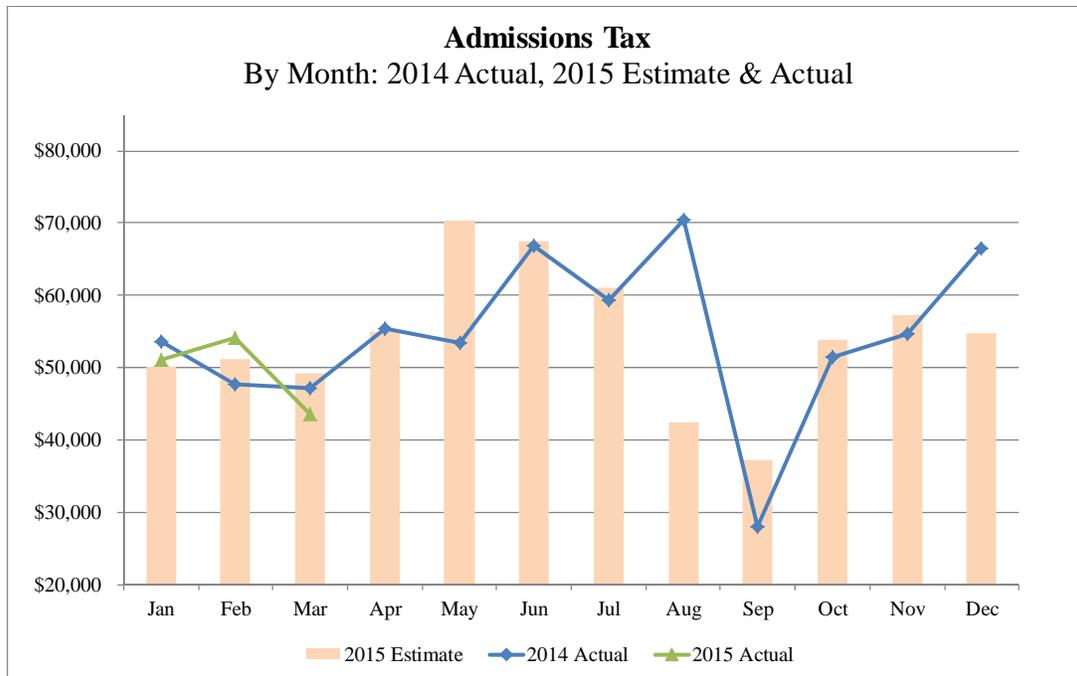


Admissions Tax

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

Admissions tax collections through YTD March 2015 totals \$148K which is in line with YTD March 2014 collections and is \$2K or 1% below YTD estimates.

Admissions Tax								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 43,295	\$ 53,560	\$ 50,195	\$ 51,069	\$ (2,491)	-4.7%	\$ 874	1.7%
Feb	45,678	47,650	51,235	54,081	6,431	13.5%	2,846	5.6%
Mar	48,920	47,097	49,196	43,584	(3,513)	-7.5%	(5,612)	-11.4%
Apr	55,687	55,369	55,016	-	-	-	-	-
May	76,194	53,364	70,268	-	-	-	-	-
Jun	73,038	66,895	67,562	-	-	-	-	-
Jul	65,646	59,305	60,968	-	-	-	-	-
Aug	30,319	70,427	42,342	-	-	-	-	-
Sep	35,343	27,912	37,178	-	-	-	-	-
Oct	40,180	51,387	53,935	-	-	-	-	-
Nov	58,282	54,616	57,362	-	-	-	-	-
Dec	68,571	66,428	54,743	-	-	-	-	-
Total YTD	\$ 137,892	\$ 148,307	\$ 150,626	\$ 148,735	\$ 428	0.3%	\$ (1,891)	-1.3%
Total Annual	\$ 641,151	\$ 654,011	\$ 650,000					
Ave Change (2010 - 2014):		7.0%						



Franchise Fees

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

YTD March 2015 revenue from franchise fees total \$834K and is \$31K or 4% above YTD March 2014, and also exceeds the YTD estimate by \$32K or 4%.

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

Franchise Fees							
Month	2014	2015		2015 Actual vs 2014 Actual		2015 Actual vs Budget	
		Budget	Actual	\$	%	\$	%
Jan	\$ -	\$ -	\$ -	-	-	-	-
Feb	66,148	63,463	68,263	2,115	3.2%	4,800	7.6%
Mar	736,243	738,037	765,285	29,042	3.9%	27,248	3.7%
Apr	-	-	-	-	-	-	-
May	66,611	63,463	-	-	-	-	-
Jun	765,691	738,037	-	-	-	-	-
Jul	-	-	-	-	-	-	-
Aug	68,445	63,463	-	-	-	-	-
Sep	820,052	738,037	-	-	-	-	-
Oct	-	-	-	-	-	-	-
Nov	66,651	63,463	-	-	-	-	-
Dec	793,004	738,037	-	-	-	-	-
Total YTD	\$ 802,391	\$ 801,500	\$ 833,547	\$ 31,156	3.9%	\$ 32,047	4.0%
Total Annual	\$ 3,382,845	\$ 3,206,000					

Franchise Fees	YTD Actual		Change from 2014	
	2014	2015	\$	%
Cable	\$ 198,031	\$ 202,386	\$ 4,355	2.2%
Water	60,949	76,926	15,977	26.2%
Sewer	199,987	206,086	6,099	3.0%
Solid Waste	128,817	134,596	5,779	4.5%
Tacoma Power	214,606	213,552	(1,054)	-0.5%
Total - YTD	\$ 802,390	\$ 833,546	\$ 31,156	3.9%

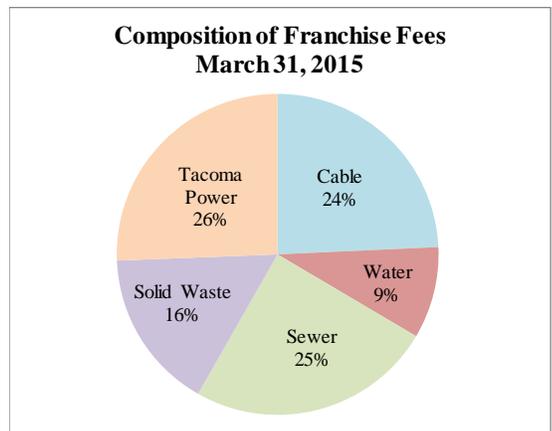
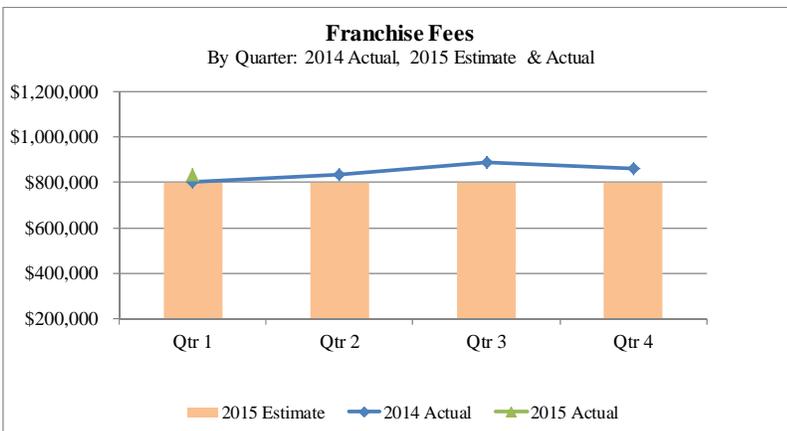


Photo Infraction – Red Light/School Zone Enforcement

The City currently has eight cameras operating at five locations:

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

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

YTD March 2015 net revenues total \$82K which is \$14K or 20% above YTD March 2014 collections of \$68K.

Photo Infraction - Red light/School Zone Enforcement											
Month	Year 2013			Year 2014			Year 2015			Favorable/(Unfavorable) Net Revenue 2015 vs 2014	
	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	\$ 57,905	\$ 31,612	\$ 26,293	\$ 4,981	23.4%
Feb	66,685	37,593	29,093	63,261	36,593	26,668	63,261	32,240	31,021	4,353	16.3%
Mar	70,575	37,593	32,982	56,692	36,593	20,099	56,692	32,240	24,452	4,353	21.7%
Apr	67,061	37,593	29,468	60,035	37,593	22,442	-	-	-	-	-
May	63,441	37,593	25,848	59,634	37,593	22,041	-	-	-	-	-
Jun	76,071	37,593	38,479	57,842	33,593	24,249	-	-	-	-	-
Jul	69,939	36,593	33,346	56,453	34,593	21,860	-	-	-	-	-
Aug	49,938	34,593	15,345	51,457	34,593	16,864	-	-	-	-	-
Sep	72,071	37,593	34,479	50,732	36,593	14,139	-	-	-	-	-
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	\$ 195,670	\$ 112,778	\$ 82,892	\$ 177,858	\$ 109,779	\$ 68,079	\$ 177,858	\$ 96,092	\$ 81,766	\$ 13,687	20.1%
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 March 2015 payments for jail services total \$161K and accounts for 25% of the annual budget of \$638K. The 2015 annual budget of \$638K is \$343K less than the 2014 annual budget of \$981K due to increasing utilization of the Nisqually facility, eliminating the Wapato contract and decreasing usage of the Pierce County facility.

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

Service Period	2015				Total by Month
	Nisqually	Pierce County	City of Puyallup	City of Fife	
Jan	\$ 47,160	\$ 5,991	\$ -	\$ -	\$ 53,151
Feb	54,330	4,619	130	170	59,249
Mar	48,235	-	-	-	48,235
Apr	-	-	-	-	-
May	-	-	-	-	-
Jun	-	-	-	-	-
Jul	-	-	-	-	-
Aug	-	-	-	-	-
Sep	-	-	-	-	-
Oct	-	-	-	-	-
Nov	-	-	-	-	-
Dec	-	-	-	-	-
Total	\$ 149,725	\$ 10,610	\$ 130	\$ 170	\$ 160,635
Annual Budget					\$ 638,060
% of Annual Budget Spent					25.2%

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 31st. Licenses not renewed by February 28th 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 including an article in the winter 2015 edition of the City's connections newsletter. These benefits include: 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 pets 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 are include: amnesty program; making licensing information and applications to pet shops and veterinarians; and potentially contracting with other organizations to issue pet licenses on behalf of the City.

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

Animal License Activity - 2015							
Month	New			Renewal			Total Licenses
	Cat	Dog	Total	Cat	Dog	Total	
Jan	46	93	139	326	975	1301	1440
Feb	12	65	77	164	404	568	645
Mar	32	65	97	57	150	207	304
Apr							
May							
Jun							
Jul							
Aug							
Sep							
Oct							
Nov							
Dec							
Total YTD	90	223	313	547	1529	2076	2389

Note - Information for prior years is not available.

Animal license fees collected through YTD March 2015 is \$10K or 30% below YTD March 2014. The decrease is due to timing of revenues, first quarter 2014 contains three months of revenues while compared to two months for first quarter 2015.

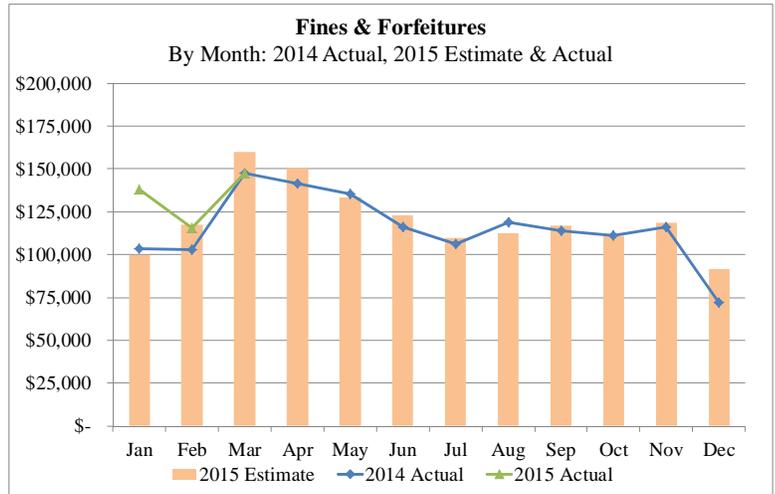
Animal License									
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)				
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget		
					\$	%	\$	%	
Jan	\$ 534	\$ 13,053	\$ 3,752	\$ 210	\$ (12,843)	-98.4%	\$ (3,542)	-94.4%	
Feb	13,661	11,528	10,557	14,941	3,413	29.6%	4,384	41.5%	
Mar	7,546	8,032	10,743	7,615	(417)	-5.2%	(3,128)	-29.1%	
Apr	2,439	2,023	2,724	-	-	-	-	-	
May	1,944	1,258	1,597	-	-	-	-	-	
Jun	2,924	332	1,472	-	-	-	-	-	
Jul	766	2,452	880	-	-	-	-	-	
Aug	591	1,183	804	-	-	-	-	-	
Sep	477	444	584	-	-	-	-	-	
Oct	138	497	486	-	-	-	-	-	
Nov	175	310	306	-	-	-	-	-	
Dec	151	4	1,892	-	-	-	-	-	
Total YTD	\$ 21,741	\$ 32,613	\$ 25,053	\$ 22,766	\$ (9,847)	-30.2%	\$ (2,287)	-9.1%	
Annual Total	\$ 31,346	\$ 41,118	\$ 35,800						
Ave Change (2010 - 2014):		-1.8%							

Fines & Forfeitures

YTD March 2015 municipal court revenue collections of \$401K represent 28% of the \$1.44M annual budget. Compared to YTD March 2014, collections are up or \$46K or 13% due primarily civil infraction penalties.

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

For a limited time beginning in February 2015, the collections agency of the Municipal Court of Lakewood, University Place, Steilacoom and DuPont, AllianceOne Receivables, is offering to settle accounts for less than what is owed through the amnesty program.



Fines & Forfeitures								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 97,382	\$ 103,576	\$ 100,087	\$ 137,981	\$ 34,405	33.2%	\$ 37,894	37.9%
Feb	133,235	103,063	117,688	115,347	12,284	11.9%	(2,341)	-2.0%
Mar	173,659	147,583	159,994	147,247	(336)	-0.2%	(12,747)	-8.0%
Apr	160,778	141,416	150,507	-	-	-	-	-
May	132,888	135,173	133,507	-	-	-	-	-
Jun	131,099	115,795	122,965	-	-	-	-	-
Jul	113,791	106,303	109,617	-	-	-	-	-
Aug	107,202	118,842	112,581	-	-	-	-	-
Sep	120,221	114,027	116,667	-	-	-	-	-
Oct	111,000	111,000	110,567	-	-	-	-	-
Nov	121,430	116,098	118,300	-	-	-	-	-
Dec	111,943	72,017	91,619	-	-	-	-	-
Total YTD	\$ 404,276	\$ 354,222	\$ 377,768	\$ 400,575	\$ 46,352	13.1%	\$ 22,807	6.0%
Total Annual	\$ 1,514,628	\$ 1,384,895	\$ 1,444,100					
Ave Change (2010 - 2014):		9.9%						

Fines & Forfeitures								
Category	2013 Actual	2014		2015		Favorable/(Unfavorable)		2015 YTD Actual as % of Annual Budget
		Annual Actual	YTD Actual	Annual Budget	YTD Actual	2015 Actual vs 2014 Actual		
						\$	%	
Admin, Filing, Copy, Forms, Legal	\$ 57,388	\$ 55,293	\$ 13,581	\$ 67,300	\$ 19,667	\$ 6,086	44.8%	29.2%
Detention & Correction Services	431,381	363,517	98,721	431,400	91,505	(7,216)	-7.3%	21.2%
Civil Penalties	12,206	10,316	2,705	12,200	2,340	(365)	-13.5%	19.2%
Civil Infraction Penalties	839,061	792,345	198,242	713,200	241,358	43,116	21.7%	33.8%
Civil Parking Infractions	12,307	8,157	2,093	44,400	551	(1,542)	-73.7%	1.2%
Criminal Traffic Misdemeanor Fines	40,853	30,738	6,719	57,400	8,115	1,396	20.8%	14.1%
Criminal Non-Traffic Fines	13,874	9,535	2,197	13,900	3,197	1,000	45.5%	23.0%
Court Cost Recoupment	30,969	24,660	6,185	27,900	8,123	1,938	31.3%	29.1%
Interest/Other/Misc	76,589	90,332	23,779	76,400	25,718	1,939	8.2%	33.7%
Total	\$ 1,514,628	\$ 1,384,893	\$ 354,222	\$ 1,444,100	\$ 400,575	\$ 46,352	13.1%	27.7%

Development Services Permits & Fees

CED - Building Permit Fees								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
			Budget	Actual	\$	%	\$	%
Jan	\$ 24,335	\$ 35,674	\$ 29,905	\$ 37,805	\$ 2,131	6.0%	\$ 7,900	26.4%
Feb	23,480	35,546	27,977	23,920	(11,626)	-32.7%	(4,057)	-14.5%
Mar	33,224	30,787	45,285	30,286	(501)	-1.6%	(14,999)	-33.1%
Apr	29,944	35,886	65,596	-	-	-	-	-
May	41,705	47,410	39,212	-	-	-	-	-
Jun	52,762	65,846	46,252	-	-	-	-	-
Jul	34,233	102,556	49,072	-	-	-	-	-
Aug	74,227	34,631	56,032	-	-	-	-	-
Sep	32,513	48,346	33,468	-	-	-	-	-
Oct	59,722	39,001	58,163	-	-	-	-	-
Nov	58,814	49,072	48,723	-	-	-	-	-
Dec	32,824	18,514	28,312	-	-	-	-	-
Total YTD	\$ 81,039	\$ 102,007	\$ 103,168	\$ 92,011	\$ (9,996)	-9.8%	\$ (11,157)	-10.8%
Total Annual	\$ 497,783	\$ 543,271	\$ 528,000					
Ave Change (2010 - 2014):		5.7%						

CED - Plan Review/Plan Check Fees								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
			Budget	Actual	\$	%	\$	%
Jan	\$ 11,879	\$ 79,979	\$ 37,753	\$ 92,290	\$ 12,311	15.4%	\$ 54,537	144.5%
Feb	72,446	18,904	35,600	31,701	12,797	67.7%	(3,899)	-11.0%
Mar	16,672	12,946	18,965	13,059	113	0.9%	(5,906)	-31.1%
Apr	11,921	33,741	44,274	-	-	-	-	-
May	24,681	57,057	34,104	-	-	-	-	-
Jun	47,037	23,749	39,309	-	-	-	-	-
Jul	21,636	40,868	23,225	-	-	-	-	-
Aug	31,505	66,057	34,532	-	-	-	-	-
Sep	18,873	13,513	25,848	-	-	-	-	-
Oct	32,110	16,872	20,666	-	-	-	-	-
Nov	13,717	39,798	25,450	-	-	-	-	-
Dec	14,531	63,145	35,271	-	-	-	-	-
Total YTD	\$ 100,997	\$ 111,829	\$ 92,319	\$ 137,050	\$ 25,221	22.6%	\$ 44,731	48.5%
Total Annual	\$ 317,008	\$ 466,629	\$ 375,000					
Ave Change (2010 - 2014):		7.2%						

CED - Zoning/Development Fees								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
			Budget	Actual	\$	%	\$	%
Jan	\$ 3,990	\$ 3,905	\$ 4,363	\$ 6,780	\$ 2,875	73.6%	\$ 2,417	55.4%
Feb	4,693	9,150	6,568	5,450	(3,700)	-40.4%	(1,118)	-17.0%
Mar	5,986	20,169	10,841	6,220	(13,949)	-69.2%	(4,621)	-42.6%
Apr	2,252	10,181	6,482	-	-	-	-	-
May	3,481	7,900	5,568	-	-	-	-	-
Jun	4,275	4,178	5,518	-	-	-	-	-
Jul	2,780	4,220	3,735	-	-	-	-	-
Aug	6,870	10,950	7,635	-	-	-	-	-
Sep	2,050	3,700	4,313	-	-	-	-	-
Oct	5,160	5,670	6,769	-	-	-	-	-
Nov	2,695	4,100	4,305	-	-	-	-	-
Dec	4,450	2,870	4,351	-	-	-	-	-
Total YTD	\$ 14,669	\$ 33,224	\$ 21,773	\$ 18,450	\$ (14,774)	-44.5%	\$ (3,323)	-15.3%
Total Annual	\$ 48,682	\$ 86,993	\$ 70,450					
Ave Change (2010 - 2014):		16.5%						

CED - Total Development Services Permits & Fees								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
					2015 Actual vs 2014 Actual		2015 Actual vs Budget	
			Budget	Actual	\$	%	\$	%
Jan	\$ 40,204	\$ 119,558	\$ 72,022	\$ 136,875	\$ 17,317	14.5%	\$ 64,853	90.0%
Feb	100,619	63,600	70,146	61,071	(2,529)	-4.0%	(9,075)	-12.9%
Mar	55,882	63,902	75,092	49,565	(14,337)	-22.4%	(25,527)	-34.0%
Apr	44,117	79,808	116,352	-	-	-	-	-
May	69,867	112,367	78,884	-	-	-	-	-
Jun	104,074	93,773	91,079	-	-	-	-	-
Jul	58,649	147,644	76,032	-	-	-	-	-
Aug	112,602	111,638	98,199	-	-	-	-	-
Sep	53,436	65,559	63,629	-	-	-	-	-
Oct	96,992	61,543	85,597	-	-	-	-	-
Nov	75,226	92,970	78,478	-	-	-	-	-
Dec	51,805	84,529	67,935	-	-	-	-	-
Total YTD	\$ 196,705	\$ 247,060	\$ 217,260	\$ 247,511	\$ 451	0.2%	\$ 30,251	13.9%
Total Annual	\$ 863,473	\$1,096,891	\$ 973,446					
Ave Change (2010 - 2014):		6.9%						

Community and Economic Development

The table below provides historical annual and estimated 2015 annual and YTD March 2015 actual subsidy and recovery ratio by program, excluding economic development. YTD March 2015 operating expenditures total \$405K while operating revenues total \$247K, resulting in a YTD recovery ratio of 61% or \$158K General Fund investment. The YTD March 2015 General Fund investment accounts for 21% of the estimated annual amount.

Community & Economic Development - Permits									
	2010	2011	2012	2013	2014 Actual		2015		
	Actual	Actual	Actual	Actual	Annual	YTD	Annual Budget	YTD Actual	
Operating Revenues:									
Building Permits	338,983	499,942	476,429	379,184	443,123	82,720	423,000	74,331	
Other Building Permit Fees	84,175	88,780	89,525	118,595	100,147	19,288	105,000	17,681	
Plan Review/Plan Check Fees	343,557	330,472	409,876	317,008	466,631	111,829	375,000	137,050	
Other Zoning/Development Fees	47,613	41,949	50,512	48,682	86,993	33,224	70,450	18,450	
Total Operating Revenue	\$ 814,328	\$ 961,143	\$ 1,026,342	\$ 863,469	\$ 1,096,894	\$ 247,061	\$ 973,450	\$ 247,512	
Operating Expenditures:									
Code Enforcement*	239,550	255,437	276,269	282,706	282,065	68,286	-	-	
Planning**	747,322	793,082	822,696	680,926	676,832	142,898	-	-	
Current Planning	-	-	-	-	-	-	564,014	245,819	
Advanced Planning	-	-	-	-	-	-	353,272	37,557	
Building	888,501	808,503	535,815	848,485	817,591	130,354	808,999	121,736	
Total Operating Expenditures	\$ 1,875,373	\$ 1,857,022	\$ 1,634,780	\$ 1,812,117	\$ 1,776,488	\$ 341,538	\$ 1,726,285	\$ 405,112	
General Fund Investment Amount	\$ 1,061,045	\$ 895,879	\$ 608,438	\$ 948,648	\$ 679,594	\$ 94,478	\$ 752,835	\$ 157,600	
Recovery Ratio	43%	52%	63%	48%	62%	72%	56%	61%	
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 March 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.

YTD March 2015 direct program expenditures total \$419K and revenues total \$181K, resulting in a General Fund investment of \$238K or a recovery ratio of 43%. Including indirect administration costs of \$53K, expenditures total \$472K and proportionate share of parks sales tax revenue of \$14K, revenues total \$195K, resulting in a General Fund investment is \$277K or recovery ratio of 41%.

The total 2015 estimated annual General Fund investment is \$1,106K which equates to 40%. The YTD March 2015 General Fund investment accounts for 25% of the estimated annual 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	\$ 472,000
2015 YTD March	\$ 122,511

Parks, Recreation & Community Services							
Program	2010	2011	2012	2013	2014	2015	
	Annual	Annual	Annual	Annual	Annual	Budget	Actual YTD Mar
Recreation:							
Revenues	\$ 149,683	\$ 138,276	\$ 160,531	\$ 195,853	\$ 163,108	\$ 173,804	\$ 31,332
Expenditures	\$ 316,386	\$ 355,653	\$ 381,941	\$ 346,398	\$ 301,182	\$ 388,320	\$ 60,035
General Fund Investment	\$ 166,703	\$ 217,378	\$ 221,411	\$ 150,545	\$ 138,074	\$ 214,516	\$ 28,703
Recovery Ratio	47%	39%	42%	57%	54%	45%	52%
Senior Services:							
Revenues	\$ 139,135	\$ 143,313	\$ 116,654	\$ 118,303	\$ 126,681	\$ 131,341	\$ 41,984
Expenditures	\$ 201,264	\$ 226,560	\$ 189,836	\$ 200,651	\$ 207,557	\$ 204,690	\$ 43,616
General Fund Investment	\$ 62,129	\$ 83,248	\$ 73,182	\$ 82,348	\$ 80,876	\$ 73,349	\$ 1,632
Recovery Ratio	69%	63%	61%	59%	61%	64%	96%
Parks Facilities:							
Revenues	\$ 167,328	\$ 151,710	\$ 171,277	\$ 185,071	\$ 206,682	\$ 180,113	\$ 63,842
Expenditures	\$ 439,314	\$ 457,365	\$ 489,109	\$ 459,913	\$ 481,251	\$ 571,020	\$ 218,952
General Fund Investment	\$ 271,986	\$ 305,655	\$ 317,832	\$ 274,843	\$ 274,569	\$ 390,907	\$ 155,110
Recovery Ratio	38%	33%	35%	40%	43%	32%	29%
Fort Steilacoom:							
Revenues	\$ 379,117	\$ 310,000	\$ 216,384	\$ 230,243	\$ 252,159	\$ 188,856	\$ 44,116
Expenditures	\$ 391,342	\$ 410,815	\$ 449,884	\$ 417,950	\$ 443,644	\$ 452,300	\$ 96,749
General Fund Investment	\$ 12,226	\$ 100,815	\$ 233,500	\$ 187,706	\$ 191,485	\$ 263,444	\$ 52,633
Recovery Ratio	97%	75%	48%	55%	57%	42%	46%
Subtotal Direct Cost:							
Revenues	\$ 835,262	\$ 743,299	\$ 664,846	\$ 729,470	\$ 748,630	\$ 674,114	\$ 181,274
Expenditures	\$ 1,348,306	\$ 1,450,394	\$ 1,510,770	\$ 1,424,912	\$ 1,433,634	\$ 1,616,330	\$ 419,352
General Fund Investment	\$ 513,044	\$ 707,095	\$ 845,925	\$ 695,442	\$ 685,004	\$ 942,216	\$ 238,078
Recovery Ratio	62%	51%	44%	51%	52%	42%	43%
Administration (Indirect Cost):							
Revenues	\$ 57,781	\$ 49,842	\$ 50,104	\$ 55,618	\$ 59,276	\$ 57,386	\$ 13,756
Expenditures	\$ 205,359	\$ 204,221	\$ 209,047	\$ 196,770	\$ 201,177	\$ 221,380	\$ 53,042
General Fund Subsidy	\$ 147,579	\$ 154,379	\$ 158,943	\$ 141,152	\$ 141,901	\$ 163,994	\$ 39,286
Recovery Ratio	28%	24%	24%	28%	29%	26%	26%
Total Direct & Indirect Cost:							
Revenues	\$ 893,043	\$ 793,141	\$ 714,950	\$ 785,087	\$ 807,906	\$ 731,500	\$ 195,030
Expenditures	\$ 1,553,665	\$ 1,654,615	\$ 1,719,818	\$ 1,621,682	\$ 1,634,811	\$ 1,837,710	\$ 472,394
General Fund Investment	\$ 660,623	\$ 861,475	\$ 1,004,868	\$ 836,595	\$ 826,905	\$ 1,106,210	\$ 277,364
Recovery Ratio	57%	48%	42%	48%	49%	40%	41%

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

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

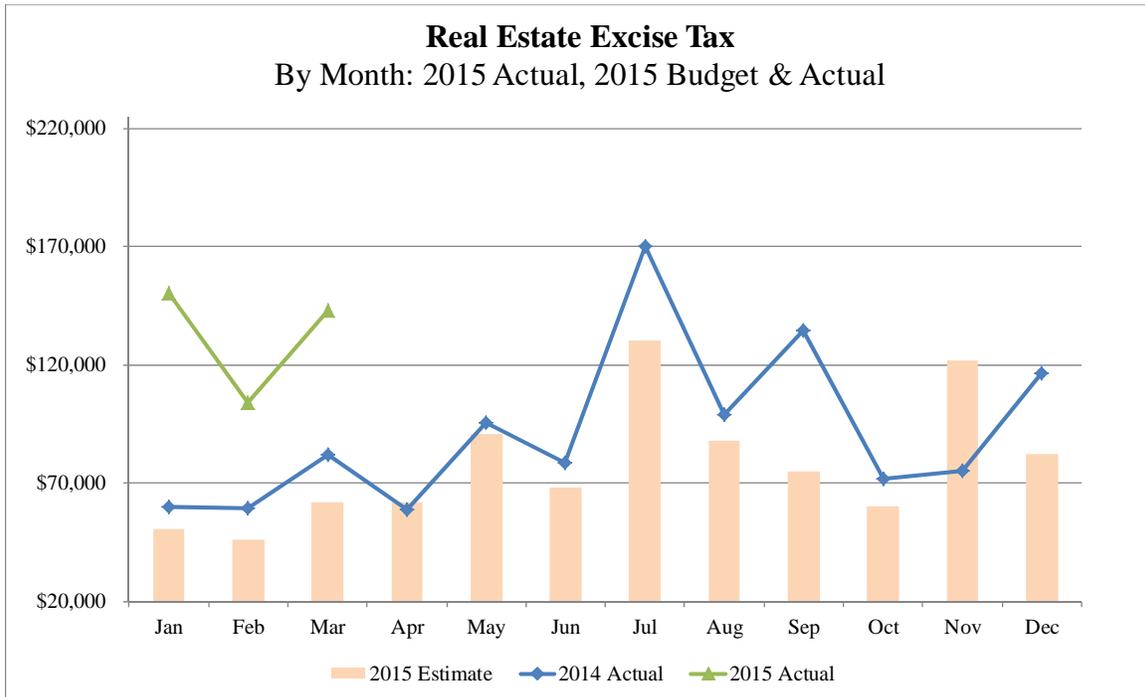
Also, as stated during the 2015/2016 budget process, the Parks, Recreation and Community Service Department regularly review its fee structure for classes, programs and facility use using the cost recovery model included in the Legacy Plan. The department will be reviewing the fee structure at the class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

Fund 102 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 March 2015 real estate excise tax collections total \$397K which is above YTD March 2014 collections by \$196K or 98% and also exceeds the YTD estimate by \$238K or 151%.

Real Estate Excise Tax									
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)				
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget		
					\$	%	\$	%	
Jan	\$ 45,863	\$ 59,732	\$ 50,416	\$ 150,378	\$ 90,646	151.8%	\$ 99,962	198.3%	
Feb	45,991	59,358	46,120	104,218	44,860	75.6%	58,098	126.0%	
Mar	87,136	81,800	62,047	142,792	60,992	74.6%	80,745	130.1%	
Apr	108,131	58,690	62,121	-	-	-	-	-	
May	65,367	95,468	90,776	-	-	-	-	-	
Jun	51,837	78,310	67,899	-	-	-	-	-	
Jul	201,276	169,840	130,017	-	-	-	-	-	
Aug	87,380	98,834	88,123	-	-	-	-	-	
Sep	44,527	134,671	74,828	-	-	-	-	-	
Oct	66,908	71,814	60,334	-	-	-	-	-	
Nov	300,388	75,133	121,995	-	-	-	-	-	
Dec	46,492	116,650	82,325	-	-	-	-	-	
Total YTD	\$ 178,990	\$ 200,890	\$ 158,583	\$ 397,388	\$ 196,498	97.8%	\$ 238,805	150.6%	
Annual Total	\$ 1,151,297	\$ 1,100,300	\$ 937,000						
Ave Change (2010 - 2014):		14.8%							



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

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

Month	Transaction Type			Major Transactions - 2015		
	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	49	55	104	Single Family Residence Auto Wrecking 2520 112th St South Lakewood Towne Center - Various Lakewood Towne Center - Various	\$1,000,000 \$1,500,000 \$11,770,000 \$5,750,000	\$4,950 \$7,425 \$58,850 \$28,462
Feb	51	48	99	Single Family Residence Eagles Lair Apts 12710 56th Ave Ct SW Lakewood Business Park 10029 South Tacoma Way	\$1,450,000 \$2,100,000 \$9,900,000	\$7,178 \$10,395 \$49,005
Mar	51	80	131	Single Family Residence Lakewood Orthopaedic Surgeons 7308 Bridgeport Way W	\$1,275,000 \$13,750,000	\$6,311 \$68,063
Total YTD	151	183	334		\$48,495,000	\$240,638

Month	Transaction Type			Major Transactions - 2014		
	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	59	34	93	Single Family Residence Storage Warehouse 8601 38th Ave SW Storage Warehouse 9805 32nd Ave S	\$1,200,000 \$1,325,000 \$3,000,000	\$5,940 \$6,559 \$14,850
Feb	56	53	109	Single Family Residence Multi-Family Unit 12018 to 12020 47th Ave SW	\$1,140,000 \$2,084,800	\$5,643 \$10,320
Mar	55	59	114	Custer Square Retail 7402 to 7406 Custer Road SW Multi-Family Unit 12506 - 12510 98th Ave Ct SW Lakewood Center Motor Inn	\$1,100,000 \$2,835,000 \$3,700,000	\$5,445 \$14,033 \$18,315
Apr	54	60	114	n/a	n/a	n/a
May	61	67	128	Titus-Will Land 11445 Pacific Highway South Cherry Tree Apts 3422 South 86th St	\$1,150,000 \$5,124,000	\$5,693 \$25,364
Jun	55	65	120	n/a	n/a	n/a
Jul	59	73	132	South Tacoma Business Park Bldg #1 8815 So Tacoma Way General Warehousing Storage 11101 So Tacoma Way	\$1,200,000 \$17,500,000	\$5,940 \$86,625
Aug	69	73	142	Duplex Condo 8327 Phillips Road SW Pineridge Apts 5612 Boston Av SW General Warehousing Storage 9818 Sales Rd S Commercial Multi Unit Fast Food 15310 Union Ave SW	\$1,000,000 \$1,030,000 \$1,295,000 \$2,465,000	\$4,950 \$5,099 \$6,410 \$12,202
Sep	69	84	153	Washington Terrace Apts 7920 Washington Blvd SW General Warehousing Storage 10901 So Tacoma Way Lakewood Village/Towne Centre Apts 10240 Bridgeport Way	\$1,075,000 \$3,795,000 \$4,665,100	\$5,321 \$18,785 \$23,092
Oct	65	64	129	n/a	n/a	n/a
Nov	56	52	108	Tacoma RV Center 8909 South Tacoma Way Northwest Trailer Court 5108 San Francisco Ave SW	\$1,800,000 \$2,750,000	\$8,910 \$13,613
Dec	63	69	132	Single Family Home Lakewood Corp Center Building C 10801 South Tacoma Way Print NW 9914 32nd Ave South USA Discounters 6000 Main St SW	\$1,050,000 \$2,515,000 \$4,400,000 \$4,650,000	\$5,198 \$12,449 \$21,780 \$23,018
Total YTD	170	146	316		\$16,384,800	\$81,105
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 of board action, for transportation purposes. The TBD is governed by the members of the Lakewood City Council as the District’s Board of Directors and the Mayor services as Chair of the Board.

\$20 Vehicle License Fee	
Month	Revenue
January	\$ -
February	-
March	475
Total YTD	\$ 475
Annual Budget	\$ 572,000
% Collected	0.1%

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

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

The VLF is expected to generate \$4.08 million 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 fees are collected by the Washington State Department of Licensing. The fees are effective for tabs due April 1, 2015.

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

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

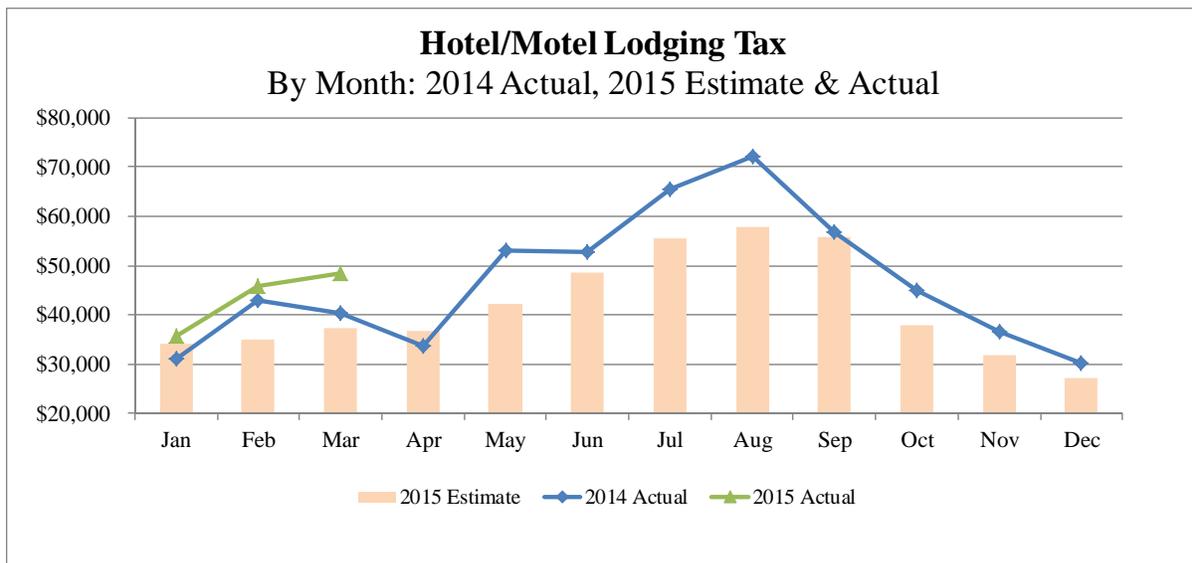
Fund 104 Hotel/Motel Lodging Tax

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 March 2015 hotel/motel lodging tax collections total \$129K which exceeds YTD 2014 collections by \$16K or 14% and exceeds the YTD estimate of \$106K by \$24K or 22%.

Hotel/Motel Lodging Tax									
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)				
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget		
					\$	%	\$	%	
Jan	\$ 48,326	\$ 31,153	\$ 33,981	\$ 35,671	\$ 4,518	14.5%	\$ 1,690	5.0%	
Feb	35,165	42,805	35,092	45,792	2,987	7.0%	10,700	30.5%	
Mar	41,686	40,341	37,207	48,524	8,183	20.3%	11,317	30.4%	
Apr	38,482	33,783	36,776	-	-	-	-	-	
May	46,329	53,110	42,330	-	-	-	-	-	
Jun	53,637	52,662	48,573	-	-	-	-	-	
Jul	60,837	65,383	55,435	-	-	-	-	-	
Aug	62,050	72,132	57,767	-	-	-	-	-	
Sep	48,131	56,875	55,761	-	-	-	-	-	
Oct	36,863	44,934	37,999	-	-	-	-	-	
Nov	31,695	36,615	31,787	-	-	-	-	-	
Dec	33,808	30,074	27,293	-	-	-	-	-	
Total YTD	\$ 125,177	\$ 114,299	\$ 106,279	\$ 129,987	\$ 15,688	13.7%	\$ 23,708	22.3%	
Annual Total	\$ 537,010	\$ 559,867	\$ 500,000						
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%)	\$ 142,857	\$ 37,139
Transient Rental Income (2%)	142,857	37,139
Subtotal	285,714	74,278
3% Revenue:		
Special Hotel/Motel Tax (3%)	214,286	55,709
Subtotal	214,286	55,709
Interest	-	824
		-
Total Revenue	500,000	130,398
4% Expenditure:		
Asia Pacific Cultural Center	2,500	-
Historic Fort Steilacoom Association	6,500	-
Lakewold Gardens	40,000	-
Lakewood Chamber of Commerce	78,500	19,183
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	-
Lakewood Historical Society & Museum	28,000	-
City of Lakewood PRCS - Farmers Market	10,000	1,629
City of Lakewood PRCS - SummerFEST 2014 & Triathlon	18,000	550
Lakewood Playhouse	22,000	1,498
Lakewood Sister Cities Association	10,000	-
Tacoma Regional Convention + Visitor Bureau	40,000	17,432
Tacoma South Sound Sports Commission	40,000	8,291
Subtotal	310,000	53,064
3% Expenditure:		
Lakewood Historical Society & Museum	5,000	-
City of Lakewood PRCS - Bridgeport Way SW Gateway Improvement Project	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	-
		-
Total Expenditures	\$ 451,850	\$ 53,064
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	\$ 1,076,707	\$ 1,106,303
Reserved for Capital Projects	\$ 125,000	\$ 125,000
From 4%	\$ 266,267	\$ 312,590
From 3%	\$ 685,440	\$ 668,713

Fund 190 Community Development Block Grant (and other grants)

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

Fund 190 Grants Summary	Year-to-Date March 31, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
CDBG	\$ 11,536	\$ 102,286	\$ 101,279	\$ 12,543
HOME	-	132,112	132,112	-
Nisqually Tribe Grant	10,845	10,000	1,616	19,229
Total	\$ 22,381	\$ 244,398	\$ 235,007	\$ 31,772

Fund 190 Grants	Year-to-Date March 31, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
CDBG	\$ 11,536	\$ 102,286	\$ 101,279	\$ 12,543
Administration	-	26,340	26,340	-
Administration	-	26,340	26,340	-
Public Service	-	56	56	-
YMCA - Childcare Scholarship Program	-	28	28	-
Services for Homeless Families - LASA	-	28	28	-
Physical Improvements	-	7,923	7,923	-
LASA Client Services	-	7,355	7,355	-
San Francisco Street Improvements	-	568	568	-
Housing Programs	11,536	67,966	66,960	12,543
Village Square Apartments	-	292	292	-
Fennell, P.	-	74	74	-
Houk, A.	-	76	76	-
Johnson, M.	-	4,798	4,798	-
Berry, Nicki Lynn	-	25,088	25,088	-
Major Staff	-	11,145	11,145	-
Taylor, J.	-	10,348	10,348	-
Paint Lakewood Beautiful	-	2,172	2,172	-
Emergency Assist Displaced Res	-	276	276	-
CDBG - Revolving Loans - Major/Administration	409	11,863	12,205	67
CDBG - Revolving Loans - DPA	4,006	105	-	4,111
CDBG - Revolving Loan - Econ Dev - 5 Star	6,911	1,549	485	7,975
CDBG - Revolving Loan - Econ Dev - 5 Star Interest	210	180	-	390
HOME	\$ -	\$ 132,112	\$ 132,112	\$ -
Administration	-	387	387	-
Administration	-	387	387	-
Housing Rehabilitation	-	219	219	-
Zarins, N.	-	219	219	-
Affordable Housing	-	131,507	131,507	-
LASA - Prairie Oaks	-	9,060	9,060	-
Habitat - 14814-14906 Portland	-	52,447	52,447	-
Habitat - 14711 & 14715 W. Thorne Lane	-	70,000	70,000	-
NISQUALLY - Emergency Assist Displaced Residents	\$ 10,845	\$ 10,000	\$ 1,616	\$ 19,229
Total	\$ 22,381	\$ 244,398	\$ 235,007	\$ 31,772

Fund 191 Neighborhood Stabilization Program

The purpose of this fund is to account for the revenues and expenditures associated with the Federal Neighborhood Stabilization Program. The NSP was established for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. The NSP1 program provides funds to purchase and redevelop foreclosed and abandoned homes and residential properties. NSP3 program provides a third round of neighborhood stabilization grants to all states and select governments on a formula basis. 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 March 31, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Neighborhood Stabilization Program 1	\$ 171,277	\$ -	\$ -	\$ 171,277
Total	\$ 171,277	\$ -	\$ -	\$ 171,277

Fund 192 Office of Economic Adjustment Federal Grant

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

Office of Economic Adjustment / South Sound Military Communities Partnership	Year-to-Date March 31, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
SSMCP	\$ 56,068	\$ 199,900	\$ 36,830	219,138
OEA 04 - Joint Base Lewis McChord Growth Plan	28,651	-	-	28,651
OEA 05 - Joint Land Use Study	-	2,101	2,100	1
Total	\$ 84,719	\$ 202,001	\$ 38,930	\$ 247,790

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 March 31, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Target Zero Team	-	419	419	-
Byrne Justice Assistance Grant (JAG) - Therapeutic Justice	-	2,092	2,092	-
Nisqually Metal Theft	216	-	-	216
Nisqually Mental Health		25,000	-	25,000
Total	\$ 216	\$ 27,511	\$ 2,511	\$ 25,216

Fund 301 – Parks Capital CIP

Capital Projects - Parks	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	Actual	Annual Budget	Actual	Budget	Actual
Unallocated	(11,174)	-	330,000	-	-	-	318,826	-
Springbrook Park Expansion	21,450	-	201,450	-	10,000	-	212,900	-
Waughop Lake Trail	-	-	325,000	-	50,000	-	275,000	-
Bridgeport Gateway	-	-	108,729	-	108,729	4,917	-	(4,917)
Springbrook Park Demolition	-	-	30,000	-	30,000	-	-	-
Fort Steilacoom Barn Removal	-	-	100,000	-	100,000	-	-	-
Total	\$ 10,276	\$ -	\$ 1,095,179	\$ -	\$ 298,729	\$ 4,917	\$ 806,726	\$ (4,917)
Beginning Fund Balance, Jan 1							\$	10,276
Year-to-date Sources							\$	-
Year-to-date Uses							\$	4,917
Ending Fund Balance - March 31, 2015							\$	5,359

Fund 302 – Transportation CIP

Capital Projects - Transportation	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	Actual	Annual Budget	Actual	Budget	Actual
Personnel, Engineering & Professional Svcs	50,000	-	450,000	205,500	450,000	107,874	50,000	97,626
New LED Streetlights	-	-	120,000	45,000	120,000	760	-	44,240
Neighborhood Traffic Safety	-	-	25,000	10,000	25,000	50	-	9,950
Minor Capital	-	-	50,000	20,000	50,000	27,897	-	(7,897)
Chip Seal Program	-	-	300,000	40,000	300,000	1,581	-	38,419
96th St, 2-Way Left Turn & Signal Upgrade	-	-	46,647	46,647	-	-	46,647	46,647
Bridgeport Way - 83rd to 75th	(50,000)	-	3,784,747	1,061,025	3,734,747	1,473,977	-	(412,952)
Gravelly Lake Drive 100th to Bridgeport	-	-	1,893,969	28,945	1,893,969	22,883	-	6,062
So Tacoma Way SR512 to 96th	-	-	4,200,000	134,541	4,200,000	62,001	-	72,540
Madigan Access Improvements	-	-	5,253,401	199,463	5,135,351	81,413	118,050	118,050
Traffic Signal Upgrade Ph 4	-	-	703,000	170,374	703,000	22,820	-	147,554
Steilacoom Blvd Safety Project	-	-	2,351,667	3,767	2,351,667	3,767	-	0
Bridgeport Way - JBLM to I-5	-	-	3,750,000	19,734	3,750,000	22,814	-	(3,080)
So Tacoma Way Steilacoom Blvd to 88th	-	-	1,520,000	23,587	1,520,000	4,483	-	19,104
112th/111th Bridgeport Way to Kendrick	-	-	258,001	-	258,001	737	-	(737)
Bridgeport Way Overlay PachWwy to 112th	-	-	400,000	-	400,000	9,968	-	(9,968)
Steilacoom Blvd - Lkwd Dr to So Tac Way	-	-	800,000	140,533	800,000	28,853	-	111,680
Main St Overlay - GLD to 108th	-	-	300,000	-	300,000	4,649	-	(4,649)
59th Ave/100th St to Bridgeport Way	-	-	250,000	-	250,000	378	-	(378)
108th St/Main St to Bridgeport Way	-	-	725,000	-	725,000	5,962	-	(5,962)
Lakewood Traffic Signal Upgrade Ph 5	-	-	520,000	100,000	520,000	10,030	-	89,970
Steilacoom Blvd - Farwest to Phillips	-	-	942,000	10,000	942,000	-	-	10,000
Safety Projects - Military Rd/112th	-	-	805,000	1,500	805,000	-	-	1,500
Safety Projects - Rdwy Safety @ 96th & 40th	-	-	842,500	-	842,500	-	-	-
Paths & Trails	-	-	10,045	1,183	-	-	10,045	1,183
San Francisco-Bridgeport to Addison	-	-	158,812	-	158,812	2,645	-	(2,645)
Custer/John Dower	-	-	95,636	92,636	95,636	80,114	-	12,522
Camp Murray Gate Relocation Mitigation	-	-	96,563	96,563	-	-	96,563	96,563
City-Wide Safety Improvements	-	-	8,190	-	8,190	7,172	-	(7,172)
100th & Lakewood Dr	-	-	69,824	69,824	20,000	-	49,824	69,824
LED Streetlight Retrofit	-	-	2,372,088	-	2,372,088	442	-	(442)
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	\$ -	\$ -	\$ 33,102,090	\$ 2,520,822	\$ 32,730,961	\$ 1,983,271	\$ 371,129	\$ 537,551
Beginning Fund Balance, Jan 1							\$	-
Year-to-date Sources							\$	2,520,822
Year-to-date Uses							\$	1,983,271
Ending Fund Balance - March 31, 2015							\$	537,551

Fund 401 – Surface Water Management Operations & CIP

Capital Projects - Surface Water Management	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	Actual	Annual Budget	Actual	Budget	Actual
Operations	5,884,030	6,839,604	3,091,670	221,884	4,689,489	464,901	4,286,211	6,596,586
Outfall Water Quality Retrofits	-	-	143,803	101,918	191,738	135,892	(47,935)	(33,973)
Lower Clover Creek Fish Passage	113,638	28,638	-	-	113,638	607	-	28,031
Waughop Lake Management Plan	28,691	-	86,073	2,524	114,764	3,366	-	(842)
Permanent O&M Facility	526,948	-	-	-	526,948	194,125	-	(194,125)
Stormwater Source Control Study	-	-	-	-	-	4,500	-	(4,500)
Mountain View Outfall Water Quality	240,000	-	-	-	240,000	-	-	-
Stormwater Pipe Repair Project	12,000	-	-	-	12,000	-	-	-
Outfall Retrofit	15,000	-	-	-	15,000	-	-	-
Total	\$ 6,820,307	\$ 6,868,242	\$ 3,321,546	\$ 326,327	\$ 5,903,577	\$ 803,392	\$ 4,238,276	\$ 6,391,177

Beginning Fund Balance, Jan 1	\$ 6,868,242
Year-to-date Sources	\$ 326,327
Year-to-date Uses	\$ 803,392
Ending Fund Balance - March 31, 2015	\$ 6,391,177

Debt Service

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the value of all taxable property within the City. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City’s assessed valuation. Prior to the passage of new legislation in 1994, the statutory limit on councilmanic (non-voted) debt for general government purposes was 0.75% of assessed valuation. Another 0.75% of councilmanic debt was available only for lease-purchase contracts (RCW 35.43.200). Now, these two components have been combined and can be used for any municipal purpose, including using the entire 1.5% for bonds. Therefore the City’s remaining debt capacity without voter approval is \$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 these general purpose debt capacity, RCW 39.36.030(4) also allow voter to approve park facilities and utility bond issues, each limited to 2.5% of the City’s assessed valuation. Therefore legally the City can issue up to a total of 7.5% of the City’s assessed valuation in bonds for \$354.0M. The tables below show the City’s available debt capacity and outstanding debt as of March 31, 2015.

Computation of Limitation of Indebtedness					
As of March 31, 2015					
Description	General Purpose		Excess Levy Open Space & (voted)	Excess Levy Utility Purposes (voted)	Total Debt Capacity
	Councilmanic (Limited GO)	Excess Levy (with a vote)			
AV = \$4,748,231,614 (A)					
1.50%	\$ 71,223,474	\$ (71,223,474)			\$ -
2.50%		\$ 118,705,790	\$ 118,705,790	\$ 118,705,790	\$ 356,117,371
Add: Cash on Hand for Redemption (B)	\$ -				\$ -
Less: Bonds Outstanding	\$ (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 March 31, 2015								
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt	Average Annual Payment	Funding Source
Limited Tax GO Bonds 2009 LTGO	Police Facility	3/31/2009	12/1/2028	3.0 - 5.0%	\$ 2,719,507	\$ 2,110,000	\$ 210,000	General Fund
					\$ 2,719,507	\$ 2,110,000	\$ 210,000	
PWTFL 04-691-PRE-132	American Lake Gardens/ Tillicum Sewer	7/7/2005	7/7/2024	1.00%	\$ 593,864	\$ 297,152	\$ 32,000	Assessments on all Lakewood Sewer Accounts
PWTFL 06-962-022	American Lake Gardens/ Tillicum Sewer	9/18/2006	9/18/2026	0.50%	\$ 5,000,000	\$ 3,533,785	\$ 305,000	Assessments on all Lakewood Sewer Accounts
PWTFL 08-951-025	American Lake Gardens/ Tillicum Sewer	3/1/2008	7/1/2028	0.50%	\$ 1,840,000	\$ 1,456,366	\$ 108,000	Assessments on all Lakewood Sewer Accounts
					\$ 7,433,864	\$ 5,287,302	\$ 445,000	
Combined Local Improve District (CLID) 1101/1103	Street Improvements	12/1/2006	12/1/2026	3.75 - 4.65%	\$ 2,824,704	\$ 1,115,000	\$ 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	\$ 632,713	\$ 77,000	General Fund
					\$ 1,071,000	\$ 632,713	\$ 77,000	
					\$ 14,929,075	\$ 9,602,974	\$ 945,000	

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

By Fund Summary

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

Fund #/Fund Name	Beginning Fund Balance 1/1/2015	2015 YTD March		Revenue Over/(Under)	Ending Fund Balance 3/31/2015	Cash & Invest Balance 3/31/2015
		Revenues *	Expenditures **	Expenditures		
Total All Funds	\$ 21,059,960	\$ 17,043,037	\$ 15,847,039	\$ 1,195,997	\$ 22,255,965	\$ 14,075,816
001 General Fund	\$ 4,532,693	\$ 10,215,283	\$ 8,849,310	\$ 1,365,972	\$ 5,898,666	\$ 630,595
1XX Special Revenue Funds	\$ 3,272,942	\$ 1,708,901	\$ 2,241,992	\$ (533,091)	\$ 2,739,852	\$ 1,189,749
101 Street Operations & Maintenance	(0)	631,579	631,579	(0)	(0)	(90,780)
102 Real Estate Excise Tax	1,118,529	398,139	1,182,522	(784,383)	334,146	(874,880)
103 Transportation Benefit District	-	475	2,500	(2,025)	(2,025)	(2,025)
104 Hotel/Motel Lodging Tax	1,028,557	130,811	53,064	77,747	1,106,304	1,012,153
105 Property Abatement	261,771	-	33,062	(33,062)	228,709	206,465
106 Public Art	25,388	1,000	-	1,000	26,388	26,389
180 Narcotics Seizure	483,272	40,451	32,052	8,399	491,670	527,416
181 Felony Seizure	5,044	-	3,913	(3,913)	1,131	1,130
182 Federal Seizure	71,787	32,537	26,851	5,686	77,473	78,177
190 Grants	22,381	244,399	235,008	9,391	31,772	(144,878)
191 Neighborhood Stabilization Program	171,277	-	-	-	171,277	171,277
192 Office of Economic Adjustment Grant	84,719	202,001	38,930	163,071	247,790	255,074
195 Public Safety Grants	216	27,511	2,511	25,000	25,216	24,231
2XX Debt Service Fund	\$ 1,043,703	\$ 117,091	\$ -	\$ 117,091	\$ 1,160,794	\$ 1,160,794
201 General Obligation Bond Debt Service	-	-	-	-	-	-
202 Local Improvement District Debt Service	1,051	0	-	0	1,051	1,051
204 Sewer Project Debt Service	650,854	116,267	-	116,267	767,121	767,121
251 Local Improvement District Guaranty	391,798	824	-	824	392,622	392,622
3XX Capital Project Funds	\$ 800,249	\$ 2,578,727	\$ 2,001,996	\$ 576,732	\$ 1,376,981	\$ 138,366
301 General Government CIP	10,277	0	4,917	(4,917)	5,359	5,359
302 Transportation CIP	-	2,520,821	1,983,271	537,550	537,550	(703,849)
311 Sewer Project CIP	106,070	-	8,502	(8,502)	97,567	98,657
312 Sanitary Sewer Connection	683,903	57,907	5,305	52,601	736,504	738,199
4XX Enterprise Funds	\$ 6,868,242	\$ 326,327	\$ 803,392	\$ (477,065)	\$ 6,391,179	\$ 6,176,197
401 Surface Water Management	6,868,242	326,327	803,392	(477,065)	6,391,179	6,176,197
5XX Internal Service Funds	\$ 4,542,131	\$ 2,096,708	\$ 1,950,350	\$ 146,358	\$ 4,688,495	\$ 4,717,297
501 Vehicle & Equipment Replacement	4,095,975	402,861	256,501	146,360	4,242,337	4,244,283
502 City Hall Facility Services	446,156	128,782	128,782	(0)	446,157	450,122
503 Information Technology	-	573,314	573,316	(2)	(0)	22,844
504 Risk Management	-	991,751	991,751	-	-	47
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.

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
(001) GENERAL FUND								
<i>REVENUES:</i>								
Taxes	22,360,272	23,749,292	23,956,616	24,731,848	25,056,768	7,366,907	25,202,000	7,592,307
Property Tax	6,047,325	6,116,332	6,227,924	6,295,819	6,468,617	2,679,740	6,465,000	2,856,470
Local Sales & Use Tax	7,562,339	7,445,356	7,897,357	8,140,449	8,272,877	1,975,787	8,282,000	2,035,713
Sales/Parks	437,146	403,822	412,204	458,373	481,690	117,632	472,000	122,511
Natural Gas Use Tax	-	38,585	11,296	30,120	79,394	6,130	30,000	6,551
Criminal Justice Sales Tax	743,835	732,065	756,800	824,003	863,463	199,965	838,000	208,669
Admissions Tax	484,607	517,350	591,704	641,151	654,011	148,307	650,000	148,735
Utility Tax	4,448,209	6,047,025	5,622,338	5,899,854	5,747,855	1,611,400	5,987,000	1,543,913
Leasehold Tax	21,350	16,357	11,858	8,027	6,457	-	8,000	498
Gambling Tax	2,615,460	2,432,400	2,425,133	2,434,051	2,482,403	627,946	2,470,000	669,247
Franchise Fees	1,779,565	2,319,292	2,957,590	3,157,630	3,382,845	802,391	3,206,000	833,547
Cable, Water, Sewer, Solid Waste	1,395,706	1,558,420	2,169,251	2,342,256	2,524,420	587,784	2,379,000	619,995
Tacoma Power	383,859	760,872	788,340	815,374	858,425	214,606	827,000	213,552
Development Service Fees	814,328	961,142	1,026,342	863,469	1,096,893	247,061	973,450	247,512
Building Permits	338,983	499,942	476,429	379,184	443,123	82,719	423,000	74,331
Other Building Permit Fees	84,175	88,780	89,525	118,595	100,147	19,288	105,000	17,681
Plan Review/Plan Check Fees	343,557	330,472	409,876	317,008	466,631	111,829	375,000	137,050
Other Zoning/Development Fees	47,613	41,949	50,512	48,682	86,993	33,224	70,450	18,450
Licenses & Permits	402,881	460,532	372,188	468,159	447,376	237,099	454,800	205,804
Business License	253,803	279,507	174,708	279,070	270,375	168,145	260,000	154,355
Alarm Permits & Fees	103,862	133,322	142,276	157,742	135,883	36,341	159,000	28,683
Animal Licenses	45,216	47,704	55,203	31,346	41,118	32,613	35,800	22,766
State Shared Revenues	1,078,983	969,705	1,024,462	1,044,464	1,146,708	269,765	1,103,600	287,129
Sales Tax Mitigation	62,808	39,782	49,158	48,029	48,556	12,176	49,000	12,229
Criminal Justice	121,941	121,470	123,883	131,854	147,169	33,298	135,300	26,455
Criminal Justice High Crime	132,507	119,789	125,164	263,208	332,925	76,782	298,100	84,251
Liquor Excise Tax	291,060	283,260	145,808	77,675	99,953	17,868	111,100	36,317
Liquor Board Profits	470,667	405,405	580,449	523,698	518,105	129,640	510,100	127,877
Intergovernmental	306,391	482,732	351,908	360,563	353,747	53,432	417,224	45,560
Police FBI & Other Misc	55,883	47,747	18,263	36,912	37,607	3,432	21,752	-
Police-Animal Svcs-Steilacoom	19,326	25,803	24,463	11,642	10,586	-	13,000	-
Police-Animal Svcs-Dupont	17,335	34,182	34,182	26,868	20,554	-	27,000	-
Muni Court-University Place Contract	-	225,000	225,000	227,640	225,000	-	171,002	14,215
Muni Court-Town of Steilacoom Contract	-	-	-	7,500	10,000	-	99,349	16,504
Muni Court-City of Dupont	-	-	-	-	-	-	85,121	14,840
Parks & Recreation	213,847	150,000	50,000	50,000	50,000	50,000	-	-

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
(001) GENERAL FUND-continued								
Charges for Services & Fees	1,023,270	1,098,341	1,076,914	1,045,767	1,003,355	138,966	939,500	183,529
Parks & Recreation Fees	210,224	216,412	237,203	234,548	234,414	42,301	257,500	39,522
Court Transport-University Place	-	8,525	15,290	13,915	11,220	2,695	-	-
Court Transport-Steilacoom			-	-	2,805	-	-	-
Police - Various Contracts	24,794	19,163	11,251	3,150	3,695	250	-	150
Police - Towing Impound Fees	-	145,082	99,800	77,300	49,300	14,500	40,000	12,500
Police - Extra Duty	514,448	429,850	448,196	471,746	398,599	77,379	400,000	65,991
Police - Dispatch Services WSH	269,838	270,072	253,522	239,009	288,027	-	231,000	62,902
Other	3,967	9,237	11,652	6,098	15,295	1,841	11,000	2,463
Fines & Forfeitures	1,722,695	2,038,586	2,419,617	2,342,639	2,123,056	535,013	2,224,600	596,101
Municipal Court	926,257	1,231,477	1,596,299	1,514,628	1,384,894	354,222	1,444,100	400,575
Photo Infraction	768,908	765,151	789,539	793,105	704,211	177,858	750,000	186,893
Penalties & Interest - Taxes	27,530	41,957	33,779	34,907	33,952	2,933	30,500	8,633
Miscellaneous/Interest/Other	183,670	50,145	42,724	79,673	106,097	49,730	43,600	33,187
Interest Earnings	29,479	6,035	3,358	2,387	7,202	158	2,000	2,403
Miscellaneous/Other	154,192	44,110	39,367	77,286	98,895	49,572	41,600	30,784
Interfund Transfers	443,980	259,700	269,700	298,060	313,060	74,514	284,700	82,425
Transfers In - Fund 101 Street O&M	28,360	-	-	28,360	28,360	7,089	-	-
Transfers In - Fund 102 Street Capital	163,280	-	-	-	-	-	-	-
Transfer In - Fund 401 SWM Operations	252,340	259,700	269,700	269,700	284,700	67,425	284,700	82,425
Subtotal Operating Revenues	30,116,036	32,389,466	33,498,061	34,392,273	35,029,905	9,774,878	34,849,474	10,107,099
<i>EXPENDITURES:</i>								
City Council	93,597	99,617	97,927	85,530	94,441	28,808	89,950	20,045
Legislative	89,393	93,467	95,156	80,745	90,811	26,858	86,500	20,045
Sister City	4,204	6,150	2,771	4,784	3,631	1,950	3,450	-
City Manager	490,397	482,766	409,921	419,386	528,918	119,146	544,790	153,303
Executive	327,520	355,725	363,400	307,955	425,967	94,659	419,310	127,179
Governmental Relations	162,877	127,040	46,521	111,431	102,950	24,486	125,480	26,124
Municipal Court	1,429,939	1,596,425	1,679,120	1,721,223	1,893,926	410,218	1,775,640	508,089
Judicial Services	905,101	881,460	962,456	1,028,035	986,509	258,618	967,930	349,471
Professional Services	219,935	328,274	350,005	292,830	444,802	50,932	457,500	73,221
Probation & Detention	304,902	386,691	366,659	400,358	462,615	100,667	350,210	85,396
Administrative Services	3,229,080	3,574,503	3,353,185	3,322,082	3,441,279	1,369,030	1,408,210	460,140
Finance	1,116,076	1,261,533	1,208,779	1,194,573	1,148,980	292,381	966,460	347,506
Information Technology	1,073,605	1,155,848	986,962	851,501	869,656	222,660	-	217
Human Resources & Safety	490,886	477,791	478,017	490,739	493,076	118,851	441,750	112,417
Risk Management	548,514	679,331	679,428	785,270	929,567	735,138	-	-

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
(001) GENERAL FUND-continued								
Legal	1,404,412	1,511,178	1,407,092	1,249,436	1,272,057	302,337	1,580,960	404,671
Legal (Civil & Criminal)	1,098,101	1,218,883	1,186,678	991,955	1,057,235	272,569	-	
Civil Legal Services	-	-	-	-	-	-	729,280	250,799
Criminal Prosecution Services	-	-	-	-	-	-	458,060	97,173
City Clerk	306,311	144,986	133,408	124,707	133,536	29,768	249,620	56,699
Election	-	147,308	87,006	132,774	81,286	-	144,000	-
Community & Economic Development	2,208,234	2,145,108	2,036,213	2,219,754	2,068,245	424,897	1,852,835	436,384
Code Enforcement	239,550	255,437	276,269	282,706	282,065	68,286	-	-
Planning	747,322	793,082	822,696	680,926	676,832	142,898	-	-
Current Planning	-	-	-	-	-	-	564,014	245,819
Advance Planning	-	-	-	-	-	-	353,272	37,557
Building	888,501	808,503	535,815	848,485	817,591	130,354	808,999	121,736
Economic Development	332,861	288,087	401,433	407,637	291,756	83,359	126,550	31,272
Parks, Recreation & Community Services	2,066,238	2,165,104	2,165,776	1,997,690	2,155,686	336,109	2,428,260	510,586
Human Services	512,573	510,489	445,958	376,008	366,512	11,049	387,820	10,325
Administration	205,359	204,221	209,047	196,770	201,177	47,881	221,380	53,042
Recreation	316,386	355,653	381,941	346,398	301,182	58,117	388,320	60,035
Senior Services	201,264	226,560	189,836	200,651	207,557	47,610	204,690	43,616
Parks Facilities	439,314	457,365	489,109	459,913	481,251	82,283	571,020	218,952
Fort Steilacoom	391,342	410,815	449,884	417,950	443,644	89,170	452,300	96,749
Street Landscape Maintenance			-	-	154,363	-	202,730	27,866
Police	19,032,395	19,265,013	19,297,759	19,844,706	19,600,949	4,768,240	21,031,567	5,811,514
Command	1,912,891	2,060,187	1,835,726	1,887,065	1,804,138	390,139	3,420,505	1,468,548
Jail Service	1,198,375	1,224,888	1,007,157	883,655	693,896	164,027	638,060	160,635
Dispatch Services/SS911	2,413,447	2,456,743	2,424,764	2,440,224	2,027,605	526,064	2,111,410	460,619
Investigations	2,347,695	2,269,674	2,458,584	2,512,500	2,491,608	660,433	3,566,000	831,225
Patrol	5,897,524	6,327,816	6,586,617	6,553,810	6,722,494	1,631,650	6,853,947	1,636,512
Special Units	1,000,568	982,802	970,835	1,000,039	1,223,404	263,466	110,850	43,761
SWAT	103,957	101,258	102,896	106,189	107,997	29,309	73,710	20,280
Crime Prevention	897,543	461,566	511,007	848,470	757,439	210,481	911,480	210,040
Contracted Services (Extra Duty, offset by Revenue)	559,088	479,452	479,368	519,277	441,460	123,739	400,000	143,259
Community Safety Resource Team (CSRT)	314,446	357,680	367,392	394,263	321,782	104,526	407,430	135,367
Training	139,965	192,417	192,524	179,494	217,496	42,966	107,425	31,272
Traffic Policing	947,123	1,085,217	1,076,032	1,183,591	1,259,338	306,375	1,334,190	299,087
Property Room	252,958	274,835	275,746	309,188	299,386	67,377	296,270	68,217
Reimbursements	176,259	152,513	159,210	295,434	493,432	60,312	82,340	129,011
Emergency Management	64,453	52,430	48,505	4,464	14,407	1,050	19,590	-
Animal Control	306,555	276,732	293,566	280,929	308,667	76,549	308,360	77,590
Road & Street/Camera Enforcement	499,549	508,803	507,831	446,113	416,400	109,778	390,000	96,092

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
(001) GENERAL FUND-continued								
Property Management	791,204	759,895	819,370	861,916	825,723	172,875	-	-
Facilities Maintenance	414,122	376,856	456,299	330,341	273,676	60,645	-	-
City Hall Facility	153,456	154,601	85,462	105,536	96,752	23,637	-	-
Law Enforcement Facilities	123,627	128,438	120,017	277,217	296,394	53,812	-	-
Parking Facilities/Light Rail	100,000	100,000	157,592	148,822	158,902	34,780	-	-
Non-Departmental	603,005	633,752	616,361	510,760	483,741	77,938	2,624,360	50,231
Commute Trip Reduction	1,409	3,824	6,422	3,681	7,942	2,072	-	134
Fleet Management	115,728	113,647	29,940	945	1,844	186	-	-
Other (affects many departments)	155,051	189,203	250,232	185,893	147,701	65,811	131,290	46,572
Liquor/Pollution Control	41,548	40,808	41,496	34,334	38,496	9,869	-	-
Unallocated Internal Service Charges			-	-	-	-	2,117,404	3,525
Debt Service	289,270	286,270	288,270	285,908	-	-	-	-
Transfer to Fund 105/190 Abatement Program			-	-	-	-	35,000	
Transfer to Fund 201 GO Bond Debt Service			-	-	287,758	-	340,666	-
Interfund Transfers	-	1,075,671	1,069,266	1,064,780	1,036,675	185,197	947,186	411,829
Transfer to Fund 101 Street O&M	-	1,041,221	1,032,826	1,029,780	1,001,675	150,197	947,186	411,829
Transfer to Fund 102 Street Capital	-	34,450	36,440	35,000	35,000	35,000	-	-
Contributions to Reserve Funds	687,821	777,820	-	920,300	920,300	230,073	-	-
Contribution to Fund 501 Vehicle & Equip Reserves	687,821	777,820	-	920,300	920,300	230,073	-	-
Subtotal Operating Expenditures	32,036,323	34,086,852	32,951,989	34,217,562	34,321,939	8,424,869	34,283,758	8,766,790
OPERATING INCOME (LOSS)	\$ (1,920,287)	\$ (1,697,386)	\$ 546,072	\$ 174,711	\$ 707,965	\$ 1,350,009	\$ 565,716	\$ 1,340,309
<i>OTHER FINANCING SOURCES:</i>								
Grants, Donations/Contrib, 1-Time	234,570	288,144	830,521	695,838	299,991	86,286	297,458	108,183
Contributions/Donations	51,157	61,531	72,034	39,773	47,889	4,946	68,000	28,352
Misc/Other			-	356,873	-	-	-	-
Intergovernmental	-	-	581,260	-	-	-	-	-
Loan Receipts	-	125,817	-	-	-	-	-	-
Proceeds from Sale of Assets/Capital Lease	-	-	-	-	-	-	-	1
Grants	183,412	100,795	177,227	299,192	252,102	81,340	229,458	79,830
Transfers In	577,861	27,056	19,901	398,392	2,015,015	-	40,802	-
Transfer In - Fund 180 Narcotics Seizure			-	-	14,061	-	-	-
Transfer In - Fund 181 Felony Seizure			-	-	85,939	-	-	-
Transfer In - Various Grant Funds	577,861	24,323	16,025	-	-	-	-	-
Transfer In - Fund 190 Grants	-	-	-	-	840,056	-	-	-
Transfer In - Fund 195 Public Safety Grant	-	-	3,000	-	-	-	-	-
Transfer In - Fund 301 General Governmental CIP	-	-	-	398,392	-	-	-	-
Transfer in - Fund 311 Sewer CIP	-	2,733	-	-	-	-	-	-
Transfer In - Fund 312 Sanitary Sewer Connect CIP	-	-	876	-	-	-	-	-
Transfer In - Fund 501 Fleet & Equipment			-	-	1,074,959	-	40,802	-
Subtotal Other Financing Sources	\$ 812,431	\$ 315,199	\$ 850,422	\$ 1,094,230	\$ 2,315,006	\$ 86,286	\$ 338,260	\$ 108,183

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
(001) GENERAL FUND-continued								
<i>OTHER FINANCING USES:</i>								
Capital & Other 1-Time	379,668	195,364	305,385	1,295,389	973,111	9,750	544,994	27,520
Municipal Court	-	-	-	34,039	51,459	-	50,000	-
City Council			-	-	5,264	-	-	-
City Manager			-	2,301	18,000	-	10,000	-
Administrative Services	251,955	152,067	114,355	999,976	285,692	8,132	114,322	-
Non-Dept - To Be Categorized	-	-	-	36,000	-	-	-	-
Legal/Clerk	2,519	-	-	7,663	21,209	1,619	120,271	5,564
Community & Economic Development	-	-	-	101,673	338,966	-	111,075	21,956
Parks, Recreation & Community Services	100,000	7,900	-	79,034	9,725	-	-	-
Police	781	26,669	11,736	34,703	215,412	-	139,326	-
Police-Donated Funds	161	8,728	-	-	-	-	-	-
Public Works/Property Management	24,251	-	52,205	-	27,385	-	-	-
Interfund Loans	-	-	127,089	-	-	-	-	-
Interfund Transfers	230,038	165,000	30,739	8,179	97,848	-	901,229	55,000
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 182 Federal Seizure	80,038	-	-	-	-	-	-	-
Transfer Out - Fund 192 OEA Grant	-	-	-	-	50,000	-	50,000	50,000
Transfer Out - Fund 195 Police Grants	-	-	-	2,353	10,848	-	-	-
Transfer Out - Fund 203 Police Facility Debt Svc	-	-	-	-	-	-	-	-
Transfer Out - Fund 301 General Govt'l/Parks CIP	150,000	50,000	-	-	-	-	146,729	-
Transfer Out - Fund 302 Transportation CIP							689,500	5,000
Transfer Out - Fund 401 Surface Water Mgmt	-	-	22,065	-	-	-	-	-
Transfer Out - Fund 501 Fleet & Equip Reserves	-	-	8,674	-	-	-	-	-
Transfer Out - Fund 502 Property Management	-	115,000	-	-	-	-	-	-
Subtotal Other Financing Uses	\$ 609,706	\$ 360,364	\$ 336,124	\$ 1,303,568	\$ 1,070,959	\$ 9,750	\$ 1,446,223	\$ 82,520
Total Revenues and Other Sources								
	\$ 30,928,467	\$ 32,704,666	\$ 34,348,483	\$ 35,486,503	\$ 37,344,911	\$ 9,861,164	\$ 35,187,734	\$ 10,215,283
Total Expenditures and other Uses								
	\$ 32,646,028	\$ 34,447,216	\$ 33,288,113	\$ 35,521,130	\$ 35,392,899	\$ 8,434,619	\$ 35,729,981	\$ 8,849,310
Beginning Fund Balance:								
	\$ 5,015,050	\$ 3,297,488	\$ 1,554,938	\$ 2,615,308	\$ 2,580,681	\$ 2,580,681	\$ 4,532,693	\$ 4,532,693
Ending Fund Balance:								
	\$ 3,297,488	\$ 1,554,938	\$ 2,615,308	\$ 2,580,681	\$ 4,532,693	\$ 4,007,226	\$ 3,990,446	\$ 5,898,666
Ending Fund Balance as a % of Gen/Street Operating Rev	10.3%	4.7%	7.6%	7.3%	12.6%	40.2%	11.2%	57.1%
Reserve - Total Target 12% of Gen/Street Operating Reve	\$ 3,842,396	\$ 3,995,901	\$ 4,133,319	\$ 4,237,447	\$ 4,316,235	\$ 1,197,504	\$ 4,285,881	\$ 4,285,881
2% Contingency Reserves	\$ 640,399	\$ 665,984	\$ 688,886	\$ 706,241	\$ 719,372	\$ 199,584	\$ 714,313	\$ 714,313
5% General Fund Reserves	\$ 1,600,998	\$ 1,664,959	\$ 1,722,216	\$ 1,765,603	\$ 1,798,431	\$ 498,960	\$ 1,785,784	\$ 1,785,784
5% Strategic Reserves	\$ 1,600,998	\$ 1,664,959	\$ 1,722,216	\$ 1,765,603	\$ 1,798,431	\$ 498,960	\$ 1,785,784	\$ 1,785,784
Unreserved / (12% Target Reserves Shortfall):	\$ (544,908)	\$ (2,440,963)	\$ (1,518,011)	\$ (1,656,766)	\$ 216,459	\$ 2,809,722	\$ (295,435)	\$ 1,612,785

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
FUND 101 STREET OPERATIONS & MAINTENANCE								
<i>REVENUES:</i>								
Utility Tax	680,143	-	-	-	-	-	-	-
Franchise Fees	252,545	-	-	-	-	-	-	-
Permits	73,020	48,486	99,092	60,733	84,653	7,147	28,000	15,951
Engineering Review Fees	200	850	3,400	300	1,303	50	300	650
Motor Vehicle Fuel Tax	894,867	860,093	843,743	858,750	852,760	197,129	837,900	200,064
Interest Earnings	3,152	283	28	5	2	-	-	-
Subtotal Operating Revenues	\$ 1,903,927	\$ 909,712	\$ 946,263	\$ 919,788	\$ 938,717	\$ 204,325	\$ 866,200	\$ 216,665
<i>EXPENDITURES:</i>								
Emergency Services	-	-	-	-	-	-	-	-
Street Lighting	451,591	445,851	450,903	491,047	490,880	85,892	402,924	92,202
Traffic Control Devices	492,992	542,803	493,295	569,775	548,874	92,260	370,730	76,855
Snow & Ice Response	66,459	29,896	82,009	38,209	28,643	13,719	15,850	261
Road & Street Preservation	924,135	1,049,616	1,110,566	982,697	969,480	249,724	1,022,733	448,736
Transfer Out - Fund 001 General Admin Support	28,360	-	-	28,360	28,360	7,089	-	-
Contribution to Fleet & Equipment Reserves	116,101	100,000	-	100	100	100	-	-
Subtotal Operating Expenditures	\$ 2,079,639	\$ 2,168,166	\$ 2,136,773	\$ 2,110,188	\$ 2,066,337	\$ 448,785	\$ 1,812,237	\$ 618,053
OPERATING INCOME (LOSS)	\$ (175,711)	\$ (1,258,454)	\$ (1,190,510)	\$ (1,190,400)	\$ (1,127,620)	\$ (244,460)	\$ (946,037)	\$ (401,388)
<i>OTHER FINANCING SOURCES:</i>								
Grants	-	9,117	30,471	-	-	-	-	-
Donations/Contributions	-	-	-	-	4,146	146	-	-
Proceeds from Sale of Assets/Capital Lease	-	67,057	70,600	93,944	(2,096)	7,568	10,000	2,288
Judgments, Settlements/Miscellaneous	1,620	10,186	10,924	14,341	16,205	3,579	11,000	797
Transfer In From General Fund	-	1,041,221	1,032,826	1,029,780	1,038,675	150,197	962,186	411,829
Transfer In - Fund 102 Street Capital	-	-	134,552	56,000	-	-	-	-
Transfer In - Fund 401 Surface Water Mgmt	-	11,379	6,325	-	-	-	-	-
Subtotal Other Financing Sources	\$ 1,620	\$ 1,138,960	\$ 1,285,698	\$ 1,194,066	\$ 1,056,931	\$ 161,490	\$ 983,186	\$ 414,914
<i>OTHER FINANCING USES:</i>								
Grants/Other	-	9,117	30,471	76,589	12,280	-	22,149	-
Building, Vehicles, Equipment	35,885	82,767	6,432	-	-	-	-	13,526
Construction - Traffic Control	99,820	18,214	42,779	-	-	-	15,000	-
Subtotal Other Financing Uses	\$ 135,705	\$ 110,098	\$ 79,682	\$ 76,589	\$ 12,280	\$ -	\$ 37,149	\$ 13,526
Total Revenues and Other Sources	\$ 1,905,547	\$ 2,048,672	\$ 2,231,961	\$ 2,113,854	\$ 1,995,648	\$ 365,816	\$ 1,849,386	\$ 631,579
Total Expenditures and other Uses	\$ 2,215,343	\$ 2,278,264	\$ 2,216,455	\$ 2,186,777	\$ 2,078,617	\$ 448,785	\$ 1,849,386	\$ 631,579
Beginning Fund Balance:	\$ 679,775	\$ 369,978	\$ 140,386	\$ 155,892	\$ 82,969	\$ 82,969	\$ (0)	\$ (0)
Ending Fund Balance:	\$ 369,978	\$ 140,386	\$ 155,892	\$ 82,969	\$ (0)	\$ (0)	\$ (0)	\$ (0)

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
FUND 102 REAL ESTATE EXCISE TAX (Street Capital Fund prior to 2015)								
<i>REVENUES:</i>								
Utility Tax	62,570	-	-	-	-	-	-	-
Real Estate Excise Tax	631,619	561,659	621,821	1,151,297	1,100,298	200,889	937,000	397,389
Solid Waste Recycling Licenses & Permits	2,300	100	-	1,600	1,300	1,300	-	-
Tacoma Power	139,226	-	-	-	-	-	-	-
Motor Vehicle Fuel Tax	372,861	351,306	344,627	350,757	348,310	80,517	-	-
Intergovernmental	679,622	354	-	-	-	-	-	-
Engineering Services	-	-	-	9,144	475,145	-	-	-
Mitigation Fees	-	-	-	-	400,114	-	-	-
Interest Earnings	9,868	442	83	139	105	18	-	-
Grants	4,452,055	2,620,519	6,401,471	2,891,751	3,768,444	87,938	-	-
Private Utilities	-	-	-	-	-	-	-	-
Donations/Contributions	111,344	31,267	161,446	234,253	10,837	-	-	-
Proceeds from Sale of Assets/Capital Lease	750	-	52,886	1,500	-	-	-	750
Judgments, Settlements/Miscellaneous	264	-	-	15	-	-	-	-
Transfer In From 001 General Fund	-	34,450	36,440	38,826	35,000	35,000	-	-
Transfer In - Fund 190 Grant	-	2,059	-	-	-	-	-	-
Transfer In - Fund 401 Surface Water Mgmt	1,611,330	395,949	704,882	108,004	44,890	-	-	-
Total Revenue	\$ 8,073,808	\$ 3,998,104	\$ 8,323,657	\$ 4,787,286	\$ 6,184,443	\$ 405,663	\$ 937,000	\$ 398,139
<i>EXPENDITURES:</i>								
Capital Projects	8,554,433	3,993,890	8,286,000	4,253,248	5,419,063	330,559	-	-
Vehicle and Equipment	66,898	-	-	-	-	-	-	-
Transfer Out - Fund 001 General Admin Support	122,460	-	-	-	-	-	-	-
Transfer Out - Fund 001 General Fund	40,820	-	-	-	-	-	-	-
Transfer Out - Fund 101 Street O&M	-	-	134,552	56,000	-	-	-	-
Transfer Out - Fund 301 Parks CIP	-	-	-	-	-	-	72,000	-
Transfer Out - Fund 302 Transportation Capital	-	-	-	-	-	-	1,593,635	1,182,522
Transfer Out - Fund 401 Surface Water Mgmt	38,500	-	-	300,000	487,975	-	389,169	-
Total Expenditures	\$ 8,823,112	\$ 3,993,890	\$ 8,420,553	\$ 4,609,248	\$ 5,907,038	\$ 330,559	\$ 2,054,804	\$ 1,182,522
Beginning Fund Balance:	\$ 1,505,070	\$ 755,767	\$ 759,981	\$ 663,085	\$ 841,124	\$ 841,124	\$ 1,118,529	\$ 1,118,529
Ending Fund Balance:	755,767	759,981	663,085	841,124	1,118,529	916,228	\$ 725	334,146

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual		2015	
					Annual	YTD March	Revised Bdgt	YTD March
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT								
<i>REVENUES:</i>								
\$20 Vehicle License Fee (net of fee)	-	-	-	-	-	-	572,000	475
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 572,000	\$ 475
<i>EXPENDITURES:</i>								
WCIA Risk Assessment	-	-	-	-	-	-	2,500	2,500
Transfer to Fund 302 Transportation Capital	-	-	-	-	-	-	569,500	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 572,000	\$ 2,500
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	-	-	-	-	-	-	-	(2,025)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual		2015	
					Annual	YTD March	Revised Bdgt	YTD March
FUND 104 HOTEL/MOTEL LODGING TAX								
<i>REVENUES:</i>								
Special Hotel/Motel Lodging Tax	400,243	375,170	341,154	383,578	399,904	81,642	357,000	92,848
Transient Rental income Tax	160,098	150,069	145,555	153,431	159,962	32,657	143,000	37,139
Interest Earnings	1,936	2,145	1,074	1,093	1,255	442	-	824
Total Revenues	\$ 562,277	\$ 527,383	\$ 487,782	\$ 538,102	\$ 561,121	\$ 114,740	\$ 500,000	\$ 130,811
<i>EXPENDITURES:</i>								
Administration	33,122	30,381	35,877	34,359	19,319	2	-	281
Lodging Tax Programs	404,674	476,715	476,653	506,186	448,620	31,125	451,850	52,784
Total Expenditures	\$ 437,796	\$ 507,096	\$ 512,530	\$ 540,545	\$ 467,938	\$ 31,127	\$ 451,850	\$ 53,064
Beginning Fund Balance:	\$ 817,795	\$ 942,277	\$ 962,564	\$ 937,817	\$ 935,374	\$ 935,374	\$ 1,028,557	\$ 1,028,557
Ending Fund Balance:	\$ 942,277	\$ 962,564	\$ 937,817	\$ 935,374	\$ 1,028,557	\$ 1,018,988	\$ 1,076,707	\$ 1,106,304

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual		2015	
					Annual	YTD March	Revised Bdgt	YTD March
FUND 105 PROPERTY ABATEMENT								
<i>REVENUES:</i>								
Abatement Charges	119,774	52,723	95,069	-	47,549	16,550	13,700	-
Interest Earnings	5,949	3,236	1,497	146	123	19	-	-
Judgments & Settlements	-	-	-	-	20,002	-	-	-
Transfer In - Fund 001 General	-	-	-	-	-	-	35,000	-
Total Revenues	\$ 125,723	\$ 55,959	\$ 96,566	\$ 146	\$ 67,674	\$ 16,569	\$ 48,700	\$ -
<i>EXPENDITURES:</i>								
Abatement	15,005	68,025	50,114	16,902	44,074	1,993	175,000	33,062
Total Expenditures	\$ 15,005	\$ 68,025	\$ 50,114	\$ 16,902	\$ 44,074	\$ 1,993	\$ 175,000	\$ 33,062
Beginning Fund Balance:	\$ 109,823	\$ 220,541	\$ 208,475	\$ 254,927	\$ 238,171	\$ 238,171	\$ 261,771	\$ 261,771
Ending Fund Balance:	\$ 220,541	\$ 208,475	\$ 254,927	\$ 238,171	\$ 261,771	\$ 252,746	\$ 135,471	\$ 228,709

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual		2015	
					Annual	YTD March	Revised Bdgt	YTD March
FUND 106 PUBLIC ART								
<i>REVENUES:</i>								
Interest Earnings	-	-	-	-	10	1	-	-
Facilities Rental	-	-	-	10,000	13,500	5,000	10,000	1,000
Transfer In - Fund 001 General	-	-	-	2,000	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 12,000	\$ 13,510	\$ 5,001	\$ 10,000	\$ 1,000
<i>EXPENDITURES:</i>								
Arts Commission Programs	-	-	-	-	123	-	2,000	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 123	\$ -	\$ 2,000	\$ -
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ 12,001	\$ 12,001	\$ 25,388	\$ 25,388
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ 12,000	\$ 25,388	\$ 17,002	\$ 33,388	\$ 26,388

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual		2015	
					Annual	YTD March	Revised Bdgt	YTD March
FUND 180 NARCOTICS SEIZURE								
<i>REVENUES:</i>								
Forfeitures	55,686	264,623	110,866	110,664	67,563	2,101	110,000	39,845
Grants	-	-	21,942	30,745	29,168	20,907	14,563	191
Restitution/Settlements	-	(2,468)	117,419	-	-	-	-	-
Interest Earnings	845	1,395	858	844	686	328	-	414
Interfund Rent	42,000	42,000	42,000	3,500	-	-	-	-
Proceeds From Sale of Land	-	-	-	514,181	-	-	-	-
Total Revenues	\$ 98,531	\$ 305,551	\$ 293,085	\$ 659,935	\$ 97,417	\$ 23,335	\$ 124,563	\$ 40,451
<i>EXPENDITURES:</i>								
Investigations	117,315	128,496	151,650	165,290	283,413	66,162	333,113	32,052
Interfund Loan Interest	-	-	1,070	-	-	-	-	-
Capital Purchases	-	-	-	124,268	94,845	38	-	-
Transfer Out - Fund 001 General	-	-	-	-	14,061	-	-	-
Transfer Out - Fund 181 Felony Seizures	201,460	-	-	-	-	-	-	-
Total Expenditures	\$ 318,775	\$ 128,496	\$ 152,720	\$ 289,558	\$ 392,319	\$ 66,199	\$ 333,113	\$ 32,052
Beginning Fund Balance:	\$ 310,621	\$ 90,377	\$ 267,432	\$ 407,797	\$ 778,174	\$ 778,174	\$ 483,272	\$ 483,272
Ending Fund Balance:	\$ 90,377	\$ 267,432	\$ 407,797	\$ 778,174	\$ 483,272	\$ 735,309	\$ 274,722	\$ 491,670

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual		2015	
					Annual	YTD March	Revised Bdgt	YTD March
FUND 181 FELONY SEIZURE								
<i>REVENUES:</i>								
John School	700	-	-	-	-	-	-	-
Interest Earnings	447	290	124	117	289	(32)	-	-
Forfeitures	8,380	-	4,419	4,250	-	-	-	-
Transfer In From Fund 180 Narcotics Seizure	201,460	-	-	-	-	-	-	-
Total Revenues	\$ 210,988	\$ 290	\$ 4,544	\$ 4,367	\$ 289	\$ (32)	\$ -	\$ -
<i>EXPENDITURES:</i>								
Investigations	7,370	13,186	10,620	9,166	10,968	1,001	-	3,913
Capital Purchases	-	-	-	49,108	-	-	-	-
Transfer to Fund 001 General	-	-	-	-	85,939	-	-	-
Total Expenditures	\$ 7,370	\$ 13,186	\$ 10,620	\$ 58,274	\$ 96,907	\$ 1,001	\$ -	\$ 3,913
Beginning Fund Balance:	\$ (29,076)	\$ 174,541	\$ 161,645	\$ 155,569	\$ 101,662	\$ 101,662	\$ 5,044	\$ 5,044
Ending Fund Balance:	\$ 174,542	\$ 161,645	\$ 155,569	\$ 101,662	\$ 5,044	\$ 100,629	\$ 5,044	\$ 1,131

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual		2015	
					Annual	YTD March	Revised Bdgt	YTD March
FUND 182 FEDERAL SEIZURE								
<i>REVENUES:</i>								
Forfeitures	8,469	76,711	-	6,260	68,945	15,277	-	32,537
Interest Earnings	50	162	82	24	34	4	-	-
Transfer In - Fund 001 General	80,038	-	-	-	-	-	-	-
Total Revenues	\$ 88,557	\$ 76,873	\$ 82	\$ 6,284	\$ 68,979	\$ 15,281	\$ -	\$ 32,537
<i>EXPENDITURES:</i>								
Crime Prevention	-	35,781	23,316	11,915	37,432	5,685	10,000	26,851
Capital - Computer Software	-	-	33,160	-	-	-	-	-
Capital - Public Safety Equipment	-	-	27,384	-	-	-	-	-
Total Expenditures	\$ -	\$ 35,781	\$ 83,859	\$ 11,915	\$ 37,432	\$ 5,685	\$ 10,000	\$ 26,851
Beginning Fund Balance:	\$ -	\$ 88,557	\$ 129,649	\$ 45,871	\$ 40,240	\$ 40,240	\$ 71,787	\$ 71,787
Ending Fund Balance:	\$ 88,557	\$ 129,649	\$ 45,871	\$ 40,240	\$ 71,787	\$ 49,836	\$ 61,787	\$ 77,473

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
FUND 190 CDBG/GRANTS								
<i>REVENUES:</i>								
Grants	1,189,732	1,204,098	955,382	841,130	1,074,353	74,369	2,174,297	234,218
Home Program	-	555,432	-	-	-	-	-	-
Interest Earnings	-	2,212	2,401	565	1,404	588	-	180
Miscellaneous/Contributions	-	11	-	120	12,058	12,056	10,000	10,000
Loan Proceeds-CDBG Major Repair	388	-	-	-	-	-	-	-
Total Revenues	\$ 1,190,120	\$ 1,761,753	\$ 957,783	\$ 841,815	\$ 1,087,814	\$ 87,013	\$ 2,184,297	\$ 244,399
<i>EXPENDITURES:</i>								
Grants & Contributions	1,157,300	1,295,972	947,058	850,269	1,066,645	94,092	1,453,641	235,008
Transfer Out - Fund 001 General	-	-	-	-	840,056	-	-	-
Transfer Out - Fund 102 Street Capital	-	2,059	-	-	-	-	-	-
Transfer Out - Fund 302 Transportation	-	-	-	-	-	-	741,500	-
Transfer Out - Fund 311 Sewer Capital	13,477	242,604	-	-	-	-	-	-
Transfer Out - Fund 401 Surface Water Mgmt	12,792	198,671	4,834	-	-	-	-	-
Total Expenditures	\$ 1,183,569	\$ 1,739,306	\$ 951,892	\$ 850,269	\$ 1,906,701	\$ 94,092	\$ 2,195,141	\$ 235,008
Beginning Fund Balance:	\$ 814,833	\$ 821,384	\$ 843,831	\$ 849,722	\$ 841,268	\$ 841,268	\$ 22,381	\$ 22,381
Ending Fund Balance:	\$ 821,384	\$ 843,831	\$ 849,722	\$ 841,268	\$ 22,381	\$ 834,188	\$ 11,537	\$ 31,772

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM								
<i>REVENUES:</i>								
Grant-NSP 1	345,240	293,609	152,542	34,679	154,043	58,103	-	-
Grant-NSP 3	-	331,234	130,527	165,095	96,032	96,032	-	-
Abatement Interest	-	13,561	855	-	-	-	-	-
Total Revenues	\$ 345,240	\$ 638,403	\$ 283,924	\$ 199,774	\$ 250,075	\$ 154,135	\$ -	\$ -
<i>EXPENDITURES:</i>								
Grant-NSP 1	345,239	139,471	149,751	34,679	154,111	58,103	80,000	-
Grant-NSP 3	-	331,234	132,096	163,526	96,032	96,032	1	-
Total Expenditures	\$ 345,239	\$ 470,705	\$ 281,848	\$ 198,205	\$ 250,142	\$ 154,135	\$ 80,001	\$ -
Beginning Fund Balance:	\$ -	\$ 1	\$ 167,699	\$ 169,776	\$ 171,345	\$ 171,345	\$ 171,277	\$ 171,277
Ending Fund Balance:	\$ 1	\$ 167,699	\$ 169,776	\$ 171,345	\$ 171,277	\$ 171,345	\$ 91,276	\$ 171,277

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE								
<i>REVENUES:</i>								
Interest	278	125	52	34	41	0	-	-
Assessments	322,786	313,304	303,823	294,341	284,860	-	279,330	-
Transfer In From Fund 351 LID Capital	-	-	-	-	-	-	-	-
Total Revenues	\$ 323,064	\$ 313,429	\$ 303,875	\$ 294,375	\$ 284,901	\$ 0	\$ 279,330	\$ -
<i>EXPENDITURES:</i>								
Principal & Interest-Combined LID 1101/1103	273,629	225,764	214,459	213,296	201,846	-	206,000	-
Principal & Interest - LID 1108	93,241	115,019	87,697	84,925	82,153	-	73,330	-
Total Expenditures	\$ 366,870	\$ 340,783	\$ 302,156	\$ 298,221	\$ 283,999	\$ -	\$ 279,330	\$ -
Beginning Fund Balance:	\$ 73,436	\$ 29,630	\$ 2,276	\$ 3,995	\$ 149	\$ 149	\$ 1,051	\$ 1,051
Ending Fund Balance:	\$ 29,630	\$ 2,276	\$ 3,995	\$ 149	\$ 1,051	\$ 149	\$ 1,051	\$ 1,051

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
FUND 204 SEWER PROJECT DEBT SERVICE								
<i>REVENUES:</i>								
Sewer Charges	435,027	500,489	555,947	616,257	586,192	104,642	600,000	106,722
Interest Earnings	1,751	1,976	2,170	4,293	4,620	1,422	-	1,233
Sanitary Side Sewer Connection Home Loan Repayment	-	-	2,403	19,234	10,228	2,473	-	8,312
Total Revenues	\$ 436,778	\$ 502,465	\$ 560,520	\$ 639,784	\$ 601,039	\$ 108,537	\$ 600,000	\$ 116,267
<i>EXPENDITURES:</i>								
Principal & Interest	-	-	-	-	0	-	-	-
PWTFL Debt Service (PW-04-691-PRE-132)	34,172	33,875	33,578	33,281	32,984	-	32,690	-
PWTFL Debt Service (PW-06-962-022)	214,216	299,936	316,506	315,096	313,623	-	312,150	-
PWTFL Debt Service (PW-08-951-025)	-	75,084	112,442	112,348	111,828	-	111,310	-
Bank Charge	-	6	8	-	-	-	-	-
Transfer To Fund 311 Sewer Capital	-	-	750,000	-	-	-	270,000	-
Total Expenditures	\$ 248,389	\$ 408,901	\$ 1,212,533	\$ 460,725	\$ 458,435	\$ -	\$ 726,150	\$ -
Beginning Fund Balance:	\$ 699,250	\$ 887,639	\$ 981,204	\$ 329,190	\$ 508,250	\$ 508,250	\$ 650,854	\$ 650,854
Ending Fund Balance:	\$ 887,639	\$ 981,204	\$ 329,190	\$ 508,250	\$ 650,854	\$ 616,787	\$ 524,704	\$ 767,121

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual		2015	
					Annual	YTD March	Revised Bdgt	YTD March
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE								
<i>REVENUES:</i>								
Interest Earnings	915	670	307	1,075	(60)	562	-	824
Total Revenues	\$ 915	\$ 670	\$ 307	\$ 1,075	\$ (60)	\$ 562	\$ -	\$ 824
<i>EXPENDITURES:</i>								
	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beginning Fund Balance:								
	\$ 388,892	\$ 389,807	\$ 390,476	\$ 390,783	\$ 391,858	\$ 391,858	\$ 391,798	\$ 391,798
Ending Fund Balance:								
	\$ 389,807	\$ 390,476	\$ 390,783	\$ 391,858	\$ 391,798	\$ 392,420	\$ 391,798	\$ 392,622

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual		2015	
					Annual	YTD March	Revised Bdgt	YTD March
FUND 301 PARKS CAPITAL (General Government CIP Fund prior to 2015)								
<i>REVENUES:</i>								
Intergovernmental-Fort Steilacoom Park	-	-	-	-	-	-	468,950	-
Interest Earnings	2,794	488	322	276	1	0	-	-
Contributions/Donations	5,000	100,000	-	-	-	-	67,500	-
USGA Fees			-	-	10,000	-	30,000	-
Proceeds from Sale of Land	-	-	-	-	-	-	300,000	-
Transfer In From Fund 001 General	150,000	50,000	-	-	-	-	146,729	-
Transfer In From Fund 102 REET							72,000	
Transfer In From Fund 104 Hotel/Motel Lodging Tax							10,000	
Total Revenues	\$ 157,794	\$ 150,488	\$ 322	\$ 276	\$ 10,001	\$ 0	\$ 1,095,179	\$ -
<i>EXPENDITURES:</i>								
Capital	269,094	31,721	-	-	-	-	298,729	4,917
Total Expenditures	\$ 384,094	\$ 31,721	\$ -	\$ 398,392	\$ -	\$ -	\$ 298,729	\$ 4,917
Beginning Fund Balance:								
	\$ 505,602	\$ 279,303	\$ 398,070	\$ 398,392	\$ 276	\$ 276	\$ 10,277	\$ 10,277
Ending Fund Balance:								
	\$ 279,303	\$ 398,070	\$ 398,392	\$ 276	\$ 10,277	\$ 276	\$ 806,727	\$ 5,359

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
FUND 302 TRANSPORATION CAPITAL PROJECT								
<i>REVENUES:</i>								
Motor Vehicle Excise Tax	-	-	-	-	-	-	340,000	81,716
Grants	-	-	-	-	-	-	23,353,962	1,251,582
Utilities/Developers/Partners	-	-	-	-	-	-	1,578,264	-
Miscellaneous/Interest Earnings/Utility Rebate	-	-	-	-	-	-	217,640	-
Donations/Contributions	-	-	-	-	-	-	-	-
LOCAL Financing							1,654,448	-
Transfer In - Fund 001 General	-	-	-	-	-	-	689,500	5,000
Transfer In - Fund 102 REET	-	-	-	-	-	-	1,795,135	1,182,522
Transfer In - Fund 103 TBD	-	-	-	-	-	-	569,500	-
Transfer In - Fund 190 CDBG	-	-	-	-	-	-	742,312	-
Transfer In - Fund 401 SWM	-	-	-	-	-	-	2,161,329	-
Total Revenues	\$ -	\$ 33,102,090	\$ 2,520,821					
<i>EXPENDITURES:</i>								
Capital Projects							32,730,961	1,983,273
Total Expenditures	\$ -	\$ 32,730,961	\$ 1,983,273					
Beginning Fund Balance:	\$ -	\$ -						
Ending Fund Balance:	\$ -	\$ 371,129	\$ 537,548					

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
FUND 311 SEWER CAPITAL PROJECT								
<i>REVENUES:</i>								
Grants	1,656,811	672,769	-	-	-	-	750,000	-
Interest Earnings	2,574	111	335	153	304	(29)	-	-
Contributions/Donations	12,060	44,160	21,514	-	-	-	-	-
Public Works Trust Fund Loan	2,078,000	1,262,000	-	-	-	-	500,000	-
Transfer In From Fund 190 Grants	13,477	242,604	-	-	-	-	-	-
Transfer In From Fund 401 Surface Water Mgmt	-	194,300	-	-	-	-	-	-
Transfer In From Fund 204 Sewer Project Debt	-	-	750,000	-	-	-	270,000	-
Total Revenues	\$ 3,762,921	\$ 2,415,945	\$ 771,849	\$ 153	\$ 304	\$ (29)	\$ 1,520,000	\$ -
<i>EXPENDITURES:</i>								
Capital	5,552,073	2,417,988	613,553	63,947	20,443	2,204	1,520,000	8,502
Transfer To Fund 001 General	-	2,733	-	-	-	-	-	-
Total Expenditures	\$ 5,552,073	\$ 2,420,721	\$ 613,553	\$ 63,947	\$ 20,443	\$ 2,204	\$ 1,520,000	\$ 8,502
Beginning Fund Balance:	\$ 1,825,634	\$ 36,483	\$ 31,706	\$ 190,002	\$ 126,208	\$ 126,208	\$ 106,070	\$ 106,070
Ending Fund Balance:	\$ 36,483	\$ 31,706	\$ 190,002	\$ 126,208	\$ 106,070	\$ 123,975	\$ 106,070	\$ 97,567

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
FUND 312 SANITARY SEWER CONNECTION CAPITAL								
<i>REVENUES:</i>								
Sewer Availability Charge	-	-	238,686	378,932	194,839	21,705	297,000	56,821
Interest Earnings	-	-	-	489	725	286	-	612
Proceeds From Lien	-	-	-	4,196	746	826	-	474
Total Revenues	\$ -	\$ -	\$ 238,686	\$ 383,617	\$ 196,310	\$ 22,817	\$ 297,000	\$ 57,907
<i>EXPENDITURES:</i>								
Capital	-	-	56,821	44,795	32,218	7,193	-	5,305
Transfer To Fund	-	-	876	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 57,697	\$ 44,795	\$ 32,218	\$ 7,193	\$ -	\$ 5,305
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ 180,989	\$ 519,811	\$ 519,811	\$ 683,903	\$ 683,903
Ending Fund Balance:	\$ -	\$ -	\$ 180,989	\$ 519,811	\$ 683,903	\$ 535,434	\$ 980,903	\$ 736,504

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
FUND 401 SURFACE WATER MANAGEMENT								
<i>REVENUES:</i>								
Charges for Services & Fees	2,650,221	2,718,958	2,732,964	2,720,766	2,723,885	244,032	2,702,500	220,874
Interest Earnings	68,096	77,747	24,183	24,555	11,807	606	-	1,010
Subtotal Operating Revenues	\$ 2,718,317	\$ 2,796,705	\$ 2,757,147	\$ 2,745,321	\$ 2,735,692	\$ 244,638	\$ 2,702,500	\$ 221,884
<i>EXPENDITURES:</i>								
Geographical Information Services	-	-	-	26,562	23,706	6,388	-	-
Storm Drainage	1,341,511	1,930,105	1,815,233	1,774,893	1,898,274	322,370	2,179,840	346,450
Transfer to Fund 001 General Admin Support	252,340	259,700	269,700	269,700	284,700	67,425	284,700	82,425
Contribution to Fleet & Equipment Reserves	12,715	17,750	-	17,750	17,750	17,750	56,120	12,584
Subtotal Operating Expenditures	\$ 1,606,567	\$ 2,207,555	\$ 2,084,933	\$ 2,088,905	\$ 2,224,430	\$ 413,933	\$ 2,520,660	\$ 441,459
OPERATING INCOME (LOSS)	\$ 1,111,750	\$ 589,151	\$ 672,214	\$ 656,416	\$ 511,262	\$ (169,296)	\$ 181,840	\$ (219,575)
<i>OTHER FINANCING SOURCES:</i>								
Grants	44,675	425,419	143,043	913,296	276,528	13,105	229,876	104,443
Contributions/Donations	-	169	672	-	-	-	-	-
Judgments, Settlements/Miscellaneous	853	-	-	320	9,437	3,010	-	-
Interfund Loan Interest	-	-	1,706	-	-	-	-	-
Proceeds from Sale of Assets/Capital Lease	-	3,114	-	-	-	-	-	-
Transfer In From Fund 001 General	-	-	22,065	-	-	-	-	-
Transfer In From Fund 102 Street Capital	38,500	-	-	300,000	487,975	-	389,169	-
Transfer In From Fund 190 Grant	12,792	198,671	4,834	-	31,237	-	-	-
Subtotal Other Financing Sources	\$ 96,820	\$ 627,373	\$ 172,319	\$ 1,213,617	\$ 805,177	\$ 16,115	\$ 619,045	\$ 104,443
<i>OTHER FINANCING USES:</i>								
Capital/Other	3,791,704	1,730,146	1,371,826	2,293,616	608,276	203,957	1,221,588	361,933
Transfer To Fund 101 Street O&M	-	11,379	6,325	-	-	-	-	-
Transfer To Fund 102 Street Capital/REET	1,611,330	395,949	704,882	108,004	44,890	-	-	-
Transfer to Fund 302 Transportation Capital	-	-	-	-	-	-	2,161,329	-
Transfer To Fund 311 Sewer Capital	-	194,300	-	-	-	-	-	-
Subtotal Other Financing Uses	\$ 5,403,033	\$ 2,331,774	\$ 2,083,033	\$ 2,401,620	\$ 653,166	\$ 203,957	\$ 3,382,917	\$ 361,933
Total Revenues and Other Sources	\$ 2,815,136	\$ 3,424,078	\$ 2,929,466	\$ 3,958,937	\$ 3,540,869	\$ 260,753	\$ 3,321,545	\$ 326,327
Total Expenditures and other Uses	\$ 7,009,600	\$ 4,539,329	\$ 4,167,966	\$ 4,490,525	\$ 2,877,596	\$ 617,890	\$ 5,903,577	\$ 803,392
Beginning Fund Balance:	\$ 13,284,934	\$ 9,090,470	\$ 7,975,056	\$ 6,736,556	\$ 6,204,969	\$ 6,204,969	\$ 6,868,242	\$ 6,868,242
Ending Fund Balance:	\$ 9,090,470	\$ 7,975,219	\$ 6,736,556	\$ 6,204,969	\$ 6,868,242	\$ 5,847,832	\$ 4,286,210	\$ 6,391,177
Ending Fund Balance as a % of Operating Exp	565.8%	361.3%	323.1%	297.0%	308.8%	1412.7%	170.0%	1447.7%
17% Operating Reserves	\$ 273,116	\$ 375,284	\$ 354,439	\$ 355,114	\$ 378,153	\$ 70,369	\$ 428,512	\$ 428,512
Unreserved / (17% Target Reserves Shortfall):	\$ 8,817,354	\$ 7,599,935	\$ 6,382,117	\$ 5,849,855	\$ 6,490,089	\$ 5,777,464	\$ 3,857,698	\$ 5,962,665

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
FUND 501 FLEET & EQUIPMENT								
<i>OPERATING REVENUES:</i>								
M&O Revenue			-	-	-	-	904,220	122,959
Interest Earnings	-	-	17,838	15,576	8,573	(76)	-	176
Insurance Recovery	-	-	12,663	76,781	88,294	-	-	-
Total Revenues	\$ -	\$ -	\$ 30,501	\$ 92,356	\$ 96,868	\$ (76)	\$ 904,220	\$ 123,135
<i>OPERATING EXPENDITURES:</i>								
Gasoline	-	-	-	-	-	-	523,400	40,219
Other Supplies	-	-	-	-	-	-	3,990	39
Repairs & Maintenance	-	-	-	-	-	-	376,830	82,421
Other Services & Charges	-	-	-	28	-	-	-	1,503
Total Expenditures	\$ -	\$ -	\$ -	\$ 28	\$ -	\$ -	\$ 904,220	\$ 124,182
Operating Revenue Over/(Under) Expenditures	\$ -	\$ -	\$ 30,501	\$ 92,329	\$ 96,868	\$ (76)	\$ -	\$ (1,047)
<i>OTHER FINANCING SOURCES:</i>								
Replacement Reserves Collections	-	-	-	938,150	938,150	247,923	1,069,020	267,255
Proceeds From Sale of Assets	-	-	13,225	17,213	64,135	24,250	53,875	12,471
Transfer In From Fund 001 General	-	-	8,674	-	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ 21,899	\$ 955,363	\$ 1,002,285	\$ 272,173	\$ 1,122,895	\$ 279,726
<i>OTHER FINANCING USES:</i>								
Fleet & Equipment Replacement	-	-	598,565	672,917	990,727	53,244	1,207,900	132,319
Transfer to Fund 001 General	-	-	-	-	1,074,959	-	40,802	-
Transfer to Fund 401 Surface Water Management	-	-	-	-	31,237	-	-	-
Total Other Financing Uses	\$ -	\$ -	\$ 598,565	\$ 672,917	\$ 2,096,923	\$ 53,244	\$ 1,248,702	\$ 132,319
Total Revenues								
	\$ -	\$ -	\$ 52,400	\$ 1,047,720	\$ 1,099,153	\$ 272,097	\$ 2,027,115	\$ 402,861
Total Expenditures								
	\$ -	\$ -	\$ 598,565	\$ 672,945	\$ 2,096,923	\$ 53,244	\$ 2,152,922	\$ 256,501
Beginning Fund Balance:								
	\$ -	\$ -	\$ 5,265,136	\$ 4,718,971	\$ 5,093,746	\$ 5,093,746	\$ 4,095,975	\$ 4,095,975
Ending Fund Balance:								
	\$ -	\$ -	\$ 4,718,971	\$ 5,093,746	\$ 4,095,975	\$ 5,312,599	\$ 3,970,168	\$ 4,242,335

	2010	2011	2012	2013	2014 Actual		2015	
	Actual	Actual	Actual	Actual	Annual	YTD March	Revised Bdgt	YTD March
FUND 502 PROPERTY MANAGEMENT (City Hall Services Fund prior to 2015)								
<i>OPERATING REVENUES:</i>								
M&O Revenue	-	-	-	-	-	-	742,080	127,973
Interest Earnings	1,704	1,070	878	722	703	578	-	809
Total Operating Revenues	\$ 1,704	\$ 1,070	\$ 878	\$ 722	\$ 703	\$ 578	\$ 742,080	\$ 128,782
<i>OPERATING EXPENDITURES:</i>								
City Hall Facility	1	-	-	-	-	-	338,070	57,364
Police Station	-	-	-	-	-	-	226,020	42,114
Parking Facilities/Light Rail	-	-	-	-	-	-	177,990	29,304
Total Operating Expenditures	\$ 1	\$ -	\$ 742,080	\$ 128,782				
Operating Revenue Over/(Under) Expenditures	\$ 1	\$ -	\$ 878	\$ 722	\$ 703	\$ 578	\$ -	\$ 0
<i>OTHER FINANCING SOURCES:</i>								
Transfer In-Fund 001 General (Replacement Reserves)	-	115,000	-	-	-	-	-	-
Total Other Financing Sources	\$ 2	\$ 115,000	\$ -					
<i>OTHER FINANCING USES:</i>								
Capital/1-Time	55	-	-	-	7,389	-	172,780	-
Total Other Financing Uses	\$ 55	\$ -	\$ -	\$ -	\$ 7,389	\$ -	\$ 172,780	\$ -
Total Revenues	\$ 1,706	\$ 116,070	\$ 878	\$ 722	\$ 703	\$ 578	\$ 742,080	\$ 128,782
Total Expenditures	\$ 56	\$ 116,070	\$ -	\$ -	\$ 7,389	\$ -	\$ 914,860	\$ 128,782
Beginning Fund Balance:	\$ 218,523	\$ 335,172	\$ 451,242	\$ 452,120	\$ 452,842	\$ 452,842	\$ 446,156	\$ 446,156
Ending Fund Balance:	\$ 220,173	\$ 336,242	\$ 452,120	\$ 452,842	\$ 446,156	\$ 453,420	\$ 273,376	\$ 446,156

City Council

Performance Measure	Target	Quarter 1
#of City Council retreats	2 times per year	1
# of ordinances adopted	< 20 per year	4
# of ordinances and resolutions adopted	< 20 per year	10
# of City Council sponsored/supported events	20 per year	5 - MLK Celebration - Chili Cook Off - Municipal Court Tour - SBCT Training Day - McLane NW Tour

City Manager

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

Community and Economic Development

Performance Measure	Target	Quarter 1	
Measure-CDBG			
# of persons with new or improved access to public facility or infrastructure	4693	In Progress	
# of persons with new or improved access to public service	142	14	
# of affordable rental units rehabilitated	38	0	
# of owner-occupied units rehabilitated	16	11	
# of new affordable housing units constructed	21	2	
# persons with access to affordable housing through fair housing activities	75	2	
# units assisted that are occupied by the elderly	tbd	8	
# of homebuyers receiving direct financial assistance through down payment assistance/closing costs	3	0	
# of jobs created*	20	0	
\$ program income received (CDBG & NSP)	tbd	\$13,697	
Measure- Economic Development			
\$ investment created through economic development efforts	tbd	\$26,022,838	
# of business retention/expansion of interviews conducted	tbd	20	
# of new market rate, owner-occupied housing units constructed annually	tbd	7	
# of projects where permit assistance was provided	tbd	13	
# of special projects completed	tbd	28	
# of economic development inquiries received	tbd	72	
# of lodging contracts managed	tbd	16	
# of participant attending forums, focus groups, or special events	tbd	123	
Measure- Building Permit			
# of permits issued	tbd	265	
# of plan reviews performed	tbd	185	
# of inspections performed	tbd	991	
Measure- Advance Planning			
Complete comprehensive plan update	12/31/2015	In Progress	
Process privately initiated amenments	2015/2016	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	
Complete visioning process	12/31/2015	In Progress	
Complete Joint Land Use Study (JLUS)	12/31/2015	In Progress	
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	
Permit Type- Current Planning			
	Target # of Days	Total Permits	% w/in Target?
Zoning Certification	30	16	100%
Conditional use	120	0	n/a
Administrative use	120	1	0%
Preliminary plat	120	0	n/a
Preliminary short plat	90	3	0%
Sign permit	20	24	100%
Site development permit	90	0	n/a
Shoreline permit	180	2	50%
Permit Type			
	Target # of Days	Total Permits	# w/in Target?
New single family esidential	30	7	100%
Residential additions	30	5	100%
New multi-family	30	0	n/a
New commercial buildings	30	6	100%
Commercial tenant improvements - major (change of use)	30	6	100%
Commercial tenant improvements - minor	30	23	100%

Finance

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

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

(2) Received award for FY 2013 CAFR. FY 2014 CAFR will be submitted on June 30, 2015.

(3) 2015/2016 Biennial Budget is currently under GFOA's review.

(4) FY 2014 audit is currently in progress, no findings expected.

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

(6) Future months expected to be on schedule.

Human Resources

Performance Measure	Target	Quarter 1
Measure- Human Resources		
Negotiations: # of Collective Bargaining Agreements negotiated	4	0
Employee Turnover	n/a	9 / 4%
Recruitment: # of positions requiring recruitment	n/a	11
Recruitment: # of job applications received	n/a	1,072
Recruitment: # of days on average, to complete external non-civil service recruitment	n/a	57
Recruitment: # of days on average, to create civil service eligibility lists	n/a	62
Recruitment: # of successful applicants still employed 12 months after hire date	24	22
Recruitment: % of successful applicants still employed 12 months after hire date	100%	92%
Retention: # of FTE's filled jurisdiction wide	220	213
Performance Evaluations: # of evaluations completed on time, city-wide	58	15
Measure- Risk Management		
Review and update safety and risk management-related policies and procedures	22	1
Complete safety inspection of all city facilities	5	0
Workers Compensation: # of Employee on-the-job Accidents, Injuries or Illnesses claims	0	8
Workers Compensation: # of fully commissioned officers on-the-job Accidents, Injuries or Illnesses claims	0	7
Workers Compensation: # of claims per 100 jurisdiction FTE's	0	3.75
Workers Compensation: # of days absent due to on-the-job Accident, Injury or Illness claims	0	36

Information Technology

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

Police

Performance Measure	Target	Quarter 1
Measure- Specialty Units		
# of traffic stops		2448
Successful property room audits		N/A
# of responses to animal complaints		2777
# of captures by K9		5
# of detections of narcotics by K9		12
# of SWAT missions completed successfully		9
Measure- Criminal Investigations		
# of cases resolved with an arrest or referral for prosecution		69
# of open cases assigned per investigator/detective		6.67 avg
Quantity of drugs and property seized (\$ value)		5.3 lbs/ \$40, 618
# of illegal operations interrupted		6
# of positive comments received from victims and prosecutors		25
Measure- Patrol		
# of arrests		681
# of self-initiated calls for service		14319
# of minutes to respond to call for service		5.73/10.49*
Top Priority calls: Average time from receipt to dispatch (in seconds)		3.43/8.44*
Top Priority calls: Average time from dispatch to arrival on scene (in seconds)		5.73/10.49*
Number of accidents involving fatalities		1
Moving violation citations issued (excluding DUIs)		2503
DUI Arrests		34
Measure- Professional Standards		
Maintenance of staffing levels		1 promo, 1 demo & 3 hires.
% of officers meeting state requirements for annual training hours		100
# of training hours provided		1729.25
Successful WASPC accreditation		14-Nov
# of legal updates disseminated to the department		One-3/2015
# of promotional and hiring processes completed		4
# of sustained investigations for performance related policy violations		0
Police: Mental Health incidents		123
Total traffic accidents		282**
Traffic accidents involving pedestrians		9
Traffic accidents involving bicycles		1
Measure - CSRT		
Total number of code enforcement complaints received	n/a	139
Average calendar days: Code complaint to first investigation	n/a	25
Total code enforcement cases initiated during the reporting period	n/a	170
Code enforcement cases resolved through voluntary compliance	n/a	120
Code enforcement cases resolved through forced compliance	n/a	1
Code enforcement: Average calendar days, Inspection to Forced Compliance	n/a	150
Code enforcement: Average calendar days, Inspection to Voluntary Compliance	n/a	31
Measure- Code Enforcement		
#of dangerous building abatements completed annually	15	8

*Pri1/Pri2

** Police Reports taken (470 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
Measure- Admin		
# of sites maintained	9	11
Measure- Human Services		
Increase participation at Lakewood Community Collaboration Meetings	40 each month	47/66/44
# of human services contracts to effectively manage	25	28 executed
Measure- Recreation		
\$ vendor sales generated from Farmers Market	\$140,000	\$11,500
\$ sponsorship, grants and in-kind service	\$150,000	7500
# of unduplicated youth late-night program participants served	80	127
# of registered participants at SummerFEST Triathlon	200	46
Measure- Senior Center		
# of unduplicated seniors served	1,400	800
\$ revenue generated from grants, fees, donations & in-kind support	\$80,000	22,700
# of volunteer hours	1,300	300
# of unduplicated participants at memory program	100	10
Measure- Park Facilities		
# of acres of maintained turf	17	19
Boat Launch Revenue	50,000	\$5,590
# of reported injuries on playgrounds	0	1
Measure- Fort Steilacoom		
# of acres of open space to maintain	500	500
# of work-related injuries requiring time off	0	0
# of reported playground injuries	0	0
Measure- Landscape		
# of sites maintained	38	38
# of requests for services outside required maintenance	< 5 years	2
Measure- Property Management		
# of square feet of coverage per building maintenance employee	158,615	158,615
# of complaints about service provided	0	1
# of unscheduled system failures	0	2
# of complaints about building cleanliness	0	2

Public Works

Performance Measure	Target	Quarter 1
Measure- Street Operations and Maintenance		
# of reported potholes filled/repaired	<300	74
# of feed of ditch line cleaned	1000	150
# of storm ponds cleaned	11	10
# of tons of permanent patch placed	40	0
# of lane miles of crack sealing	>1	0
# of tons of illegal debris picked up disposed of	<30	54
Linear feet of pavement marking placed (stop bars, crosswalks, etc.)	>200	0
Lane miles of alleys graded and graveled	2	0
Miles of gravel shoulder grading and rock replacement	>3	0
Measure- Transportation Capital		
# of traffic signals operated and maintained	77	77
# of City maintained street lights	1,982	1,982
Annual transportation capital funds administered	\$11.8M	\$2.5M
Amount of transportation grant funds awarded	\$2M	\$0
Measure- Surface Water Management		
# of City street curb miles swept	3,800	913
# of catch basins cleaned or inspected	3,100	1,554
# of hours of storm drain pipe video inspections recorded	800	364
# Linear feet of storm drain pipe cleaned	30,000	8,777
# of tons of sweeping and vector waste disposed of	2,700	729
# of gallons of vector liquid waste disposed of	50,000	46,050
# of businesses/properties inspected for SWM compliance	200	98
# of charity car wash permits issued	60	5
# of volunteer hours for water quality sampling	100	13
% maintain compliance with NPDES Municipal Stormwater permits	100%	100%

Legal

Performance Measure	Target	Quarter 1
# of days on average to review/process a contract	3	3.88
# of days on average for PRA response	30	20
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
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
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
Respond to requests for legal advice/review as well as training (criminal law/criminal procedure generally) from Lakewood Police Department within 5 business days of request in 90% or more of the cases, with the goal being to remain in regular contact to triage issues and maximize delivery of law enforcement services with the most current training on criminal law/criminal procedure	90%	met
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
Make In Custody charging decisions within 8 hours of receipt of the report(s) in 90% or more of the cases	90%	met
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
Renew and maintain on regular basis community liaisons with: (1) community partners responding to the needs of domestic violence and domestic violence victims; (2) community action groups involved with education and advocacy relating to DUI/Physical Control; and (C) Child Protective Services and Adult Protective Services to ensure continuity of information in those cases involving the most vulnerable members of our community	100%	met - all except DUI/impaired driving POC's
Review and make charging decisions in Out of Custody cases within 30 days of receipt of report(s) as well as any necessary evidence (lab results, etc.) in 90% of the cases	30 days	90 days
Comply with the court rules regarding timeliness of all responsive pleadings (motions and appeals primarily) in 95% of the cases	95%	met

Municipal Court

Performance Measure	Target	Quarter 1
# of community group road tours	8	4
# of incidents with offenders involving risk management	0	0
# of work crew hours performed in lieu of jail		1640
Cost saved by using alternative sentencing		\$48,342
Cost saved from reduced number of court transports	\$50,000	**\$8,000

*** 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.