



To: Mayor and City Councilmembers
From: Tho Kraus, Assistant City Manager/Administrative Services
Through: John J. Caulfield, City Manager
Date: June 27, 2016
Subject: 2016 Quarterly Financial Report – 1st Quarter

Introduction

The intent of the financial report is to provide an overview of activity in all funds through March 31, 2016, with more in depth discussion focused on the City's main operating funds, the General and Street Operations & Maintenance Funds.

This first quarter report incorporates the 2016 Carry Forward Budget Adjustment that the City Council approved in May 2016.

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

Consolidated Funds - General & Street Operations & Maintenance

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

Revenues and other financing sources through first quarter 2016 total of \$10.61M, which exceeds expenditures and other financing uses of \$9.09M, resulting in an increase in ending fund balance of \$1.52M.

Operating revenues through first quarter 2016 total 10.55M, which exceeds operating expenditures of \$8.93M and results in an operating income of \$1.61M. All major operating revenues are up compared to year-to-date March 2015 except for business licenses, miscellaneous revenues and fines and forfeitures. Departments with expenditures exceeding year-to-date March 2015 is due primarily to personnel cost increases for salaries/wages and related benefits including medical cost increases, and timing of invoice payments. Departments with expenditures below year-to-date March 2015 is due primarily to position vacancy savings and timing of invoice payments.

General & Street O&MFunds Combined Summary	2015		2016		2016 YTD Actual vs 2015 YTD Actual	
	Annual Actual	YTD Actual	Annual Budget	YTD Actual	Over / (Under)	
					\$ Chg	% Chg
REVENUES:						
Property Tax	\$ 6,563,936	\$ 2,856,422	\$ 6,639,000	\$ 2,920,287	63,864	2.2%
Local Sales & Use Tax	8,707,904	2,035,713	8,601,900	2,168,890	133,177	6.5%
Sales/Parks	515,202	122,511	499,900	131,130	8,619	7.0%
Brokered Natural Gas Use Tax	33,661	6,551	30,000	5,377	(1,174)	-17.9%
Criminal Justice Sales Tax	926,884	208,669	898,300	222,762	14,093	6.8%
Admissions Tax	656,410	148,735	680,400	150,249	1,514	1.0%
Utility Tax	5,703,609	1,543,913	5,644,000	1,552,742	8,829	0.6%
Leasehold Tax	22,800	498	8,000	554	56	11.2%
Gambling Tax	2,771,934	669,247	2,532,300	675,945	6,698	1.0%
Franchise Fees	3,520,594	833,547	3,510,300	854,306	20,759	2.5%
Development Service Fees (CED)	1,002,837	247,512	1,481,000	299,744	52,233	21.1%
Permits & Fees (PW)	57,992	16,601	28,300	33,848	17,247	103.9%
License & Permits (BL, Alarm, Animal)	452,242	205,804	510,900	183,085	(22,719)	-11.0%
State Shared Revenues	1,970,508	487,194	2,038,600	503,027	15,833	3.2%
Intergovernmental	413,554	45,560	401,025	71,445	25,885	56.8%
Parks & Recreation Fees	231,151	39,522	262,500	51,373	11,851	30.0%
Police Contracts, including Extra Duty	706,691	141,543	716,000	172,043	30,499	21.5%
Other Charges for Services	6,697	2,463	11,000	5,523	3,059	124.2%
Fines & Forfeitures - Municipal Court	1,282,219	400,575	1,444,100	294,936	(105,638)	-26.4%
Fines & Forfeitures - Camera Enforcement	699,028	186,893	750,000	157,963	(28,930)	-15.5%
Miscellaneous/Interest/Other	117,636	41,867	74,150	21,279	(20,587)	-49.2%
Interfund Transfers	284,700	82,425	284,700	71,175	(11,250)	-13.6%
Subtotal Operating Revenues	\$ 36,648,190	\$ 10,323,766	\$ 37,046,375	\$ 10,547,683	\$ 223,917	2.2%
EXPENDITURES:						
City Council	103,021	20,045	136,290	31,908	11,863	59.2%
City Manager	601,322	153,303	590,062	169,933	16,631	10.8%
Municipal Court	1,790,330	508,089	2,060,805	469,611	(38,477)	-7.6%
Administrative Services	1,490,468	460,140	1,624,149	432,047	(28,092)	-6.1%
Legal	1,634,745	404,671	1,748,241	413,708	9,037	2.2%
Community & Economic Development	1,876,796	436,384	2,192,913	502,858	66,473	15.2%
Parks, Recreation & Community Services	2,465,429	510,586	2,683,236	530,304	19,719	3.9%
Police	21,595,504	5,811,514	22,497,291	5,734,895	(76,619)	-1.3%
Streets Operations & Maintenance	2,169,439	618,054	2,148,193	555,192	(62,861)	-10.2%
Non-Departmental	132,402	50,231	131,290	58,276	8,045	16.0%
Interfund Transfers	375,162	-	479,810	35,000	35,000	n/a
Subtotal Operating Expenditures	\$ 34,234,619	\$ 8,973,016	\$ 36,292,280	\$ 8,933,732	(39,284)	-0.4%
OPERATING INCOME (LOSS)	\$ 2,413,571	\$ 1,350,750	\$ 754,095	\$ 1,613,950		
OTHER FINANCING SOURCES:						
Grants, Contrib, 1-Time Source	354,434	111,268	259,368	59,006	(52,262)	-47.0%
Transfers In	40,802	-	270,000	-	-	n/a
Subtotal Other Financing Sources	\$ 395,236	\$ 111,268	\$ 529,368	\$ 59,006	\$ (52,262)	-47.0%
OTHER FINANCING USES:						
Capital & Other 1-Time	606,411	41,046	781,994	26,522	(14,524)	-35.4%
Interfund Transfers	886,229	55,000	598,489	128,000	73,000	132.7%
Subtotal Other Financing Uses	\$ 1,492,640	\$ 96,046	\$ 1,380,483	\$ 154,522	\$ 58,476	60.9%
Total Revenues and Other Sources	\$ 37,043,426	\$ 10,435,034	\$ 37,575,743	\$ 10,606,689	\$ 171,655	1.6%
Total Expenditures and other Uses	\$ 35,727,259	\$ 9,069,062	\$ 37,672,763	\$ 9,088,254	\$ 19,192	0.2%
Beginning Fund Balance:	\$ 4,532,693	\$ 4,532,693	\$ 5,848,860	\$ 5,848,860	\$ 1,316,167	29.0%
Ending Fund Balance:	\$ 5,848,860	\$ 5,898,665	\$ 5,751,840	\$ 7,367,294	\$ 1,468,629	24.9%
Ending Fund Balance as a % of Oper Rev	16.0%	57.1%	15.5%	69.8%		
Reserve - Total Target 12% of Oper Rev:	\$ 4,397,783	\$ 4,397,783	\$ 4,445,565	\$ 4,445,565		
2% Contingency Reserves	\$ 732,964	\$ 732,964	\$ 740,928	\$ 740,928		
5% General Fund Reserves	\$ 1,832,409	\$ 1,832,409	\$ 1,852,319	\$ 1,852,319		
5% Strategic Reserves	\$ 1,832,409	\$ 1,832,409	\$ 1,852,319	\$ 1,852,319		
Undesignated/Reserved for 2017/18 Budget	\$ 1,451,078	\$ 1,500,882	\$ 1,306,275	\$ 2,921,729		

Operating Revenue Variance Analysis

2016 year-to-date operating operating revenues of \$10.55M accounts for 28.5% of the annual budget and is over 2015 year-to-date actuals by \$224K or 2.2%.

General & Street O&MFunds Combined Summary	2015		2016		2016 YTD Actual vs 2015 YTD Actual	
	Annual Actual	YTD Actual	Annual Budget	YTD Actual	Over / (Under)	
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Subtotal Operating Revenues	\$ 36,648,190	\$10,323,966	\$ 37,046,375	\$10,547,683	\$223,717	2.2%

Property Tax: The increase is due to the 1% authorized increase as well as timing of collections. By year-end, the increase is expected to be closer to 1.5%.

Local Sales & Use Tax: The increase is due to increases in services (restaurants and repairs & maintenance), construction, manufacturing, rental and leasing services offset by decreases in retail trade (motor vehicle parts and dealers and miscellaneous store retailers) and wholesale trade.

CED Development Service Fees: The increase is due to building permits, which is up \$40K or 44%; plan review/plan check fees, which is up \$5K or 4%; and zoning/development fees which is up \$7K or 38%.

Police Contracts, including Extra Duty: The increase is due primarily to extra duty contracts, which is up \$31K or 47%. The revenue increase is offset by a corresponding increase in extra duty expenditures.

Intergovernmental: The increase is due primarily to receiving \$23K more in municipal court contract revenue (timing of receipts) and \$3K in revenues from South Sound 911 for background investigation services provide by the City's Police Department.

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

PW Permits & Fees: The increase is due primarily to right-of-way permits, which is up \$11K or 92% and site development permits, which is up \$5K or 220%.

State Shared Revenues: The increase is due primarily to liquor excise tax, which is up \$41K or 113%, offset by a decrease in criminal justice, which is down \$28K or 25%.

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

Parks & Recreation Fees: The increase is due primarily to Fort Steilacoom Park, which is up \$5K or 147%; Senior Center, which is up \$2K or 9%; and recreation programs, which is up \$5K or 66%.

Utility Tax: The increase is due electricity which is up \$35K or 8% and cable which is up \$16K or 6% offset by decreases in gas which is down \$8K and telephone/cellular which is down \$36K or 9%.

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

Gambling Tax: The increase is due to card rooms which is up \$11K or 2% offset by a decrease in punchboards and pull tabs which is down \$4K or 11%.

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

Miscellaneous/Interest/Other: The decrease is due to L&I Stay-at-Work reimbursements that were recorded as miscellaneous revenues but were subsequently moved to the Risk Management Fund.

License & Permits (Business License, Alarm, Animal): The decrease is due primarily to business licenses which are down \$28K or 18%, offset by increases in animal licenses which is up \$6K or 28%,

Fines & Forfeitures – Camera Enforcement: The decrease is due primarily to the school zone cameras which were down due to moving the Steilacoom Boulevard camera down about a block last year which affected the number of tickets issued.

Fines & Forfeitures – Municipal Court: The decrease is due primarily to civil infraction penalties which is down \$75K or 31% (traffic infraction penalties down \$73K or 33%) and detention & correction services which is down \$24K or 26% (electronic home monitoring down \$4K or 42%, DUI reimbursement down \$2K or 25% and adult probation service charge down \$14K or 24%). The City's traffic unit had several officers out for various injuries and overall, civil infraction penalty filings and revenues are down statewide.

Operating Expenditure Variance Analysis

2016 year-to-date operating expenditures of \$8.90M accounts for 24.6% of the annual budget and is under 2015 year-to-date actuals by \$39K or 0.4%.

General & Street O&M Funds Combined Summary	2015		2016		2016 YTD Actual vs 2015 YTD Actual	
	Annual Actual	YTD Actual	Annual Budget	YTD Actual	Over / (Under)	
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Community & Economic Development	1,876,796	436,384	2,192,913	502,858	66,473	15.2%
Subtotal Operating Expenditures	\$ 34,234,619	\$ 8,973,017	\$ 36,292,280	\$ 8,933,732	(39,284)	-0.4%

Police: The decrease is due to personnel costs, which is down \$19K or 0.5% due to position vacancies; internal service charge which is down \$113K or 10% due to timing of allocations; offset by an increase in operating supplies which is up \$61K or 237%.

Street Operations and Maintenance: The decrease is due primarily to personnel costs, which is down \$16K or 7% due to position vacancies and internal service charge, which is down \$61K or 21% due to timing of allocations.

Municipal Court: The decrease is due primarily to personnel costs, which is down \$31K or 11% because of position vacancies and timing of internal service charges, which is down \$43K or 32%; offset by an increase in public defender of \$33K or 48% due to timing of payments.

Administrative Services: The decrease is due primarily to timing of allocation of internal service funds, which is down by \$65K or 44% and operating supplies, which decreased by \$5K or \$68K; offset by increases in personnel cost increases for salaries/wages and related benefits including medical benefit costs increases, which increased \$44K or 15%.

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

Legal: The increase is due primarily to personnel cost increases for salaries/wages and related benefits including medical benefit costs increases, which increased \$7K or 2% and increases in professional services, which increased by \$4K or 12%.

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

City Manager: The increase is due primarily to personnel cost increases for salaries/wages and related benefits including medical benefit costs increases, which increased \$6K or 5%; and timing of payment for the Connections Magazine of \$12K.

Parks, Recreation & Community Services: The increase is due primarily to the timing of property tax payments (for surface water management fees).

Interfund Transfers: The increase is due to timing of \$35K transfer from the General Fund to the Property Abatement Fund.

Community & Economic Development: The increase is due primarily to personnel cost increases for salaries/wages including medical benefit costs increases (and staffing levels), which increased \$30K or 10% and professional services, which increased by \$33K or 608%

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

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

2011 Actual: Operating expenditures of \$35.21M is above operating revenues of \$34.09M, resulting in an operating loss of \$1.12M and the use of General Fund ending fund balance to cover operational expenditures.

2012 Actual: Operating expenditures of \$34.06M is below operating revenues of \$33.30M, 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 \$34.44M, 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.

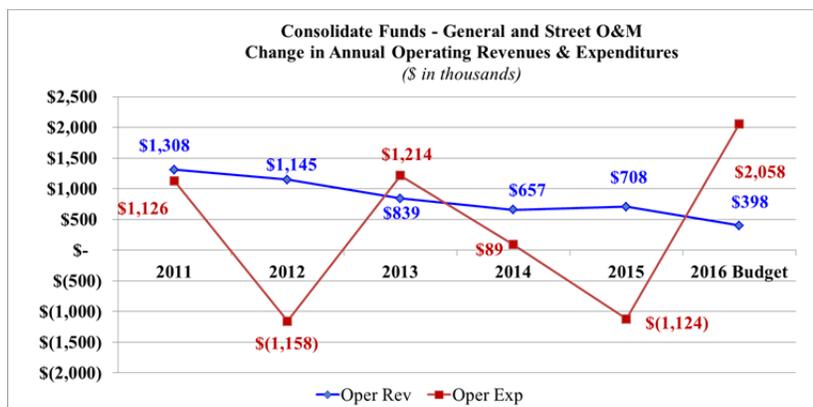
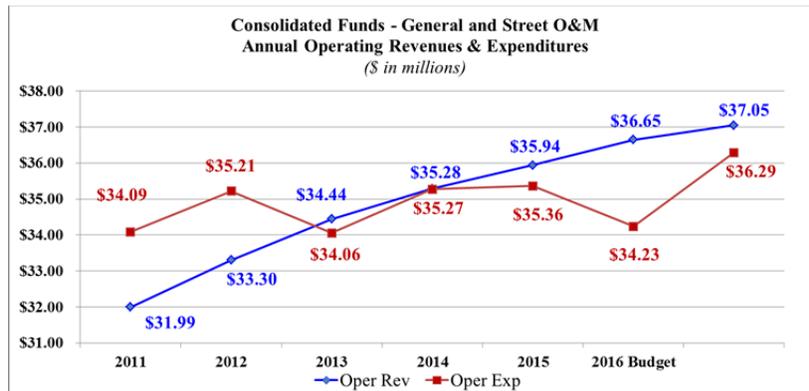
2014 Actual: Operating expenditures of \$35.36M is below operating revenue of \$35.28M, resulting in an operating income of \$582K due to increased revenues and expenditure savings.

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

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

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

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



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

In support of the City’s financial integrity, the City Council adopted on September 15, 2014, a set of financial policies including fund balance reserves totaling 12% of General/Street O&M Funds operating revenues. In 2016, this 12% equates to \$4.45M. The goal date for meeting this target is no later than 2016 and is met with the 2015/2016 Adopted Biennial Budget and continues to be met with the recently approved 2016 Carry Forward Budget Adjustment.

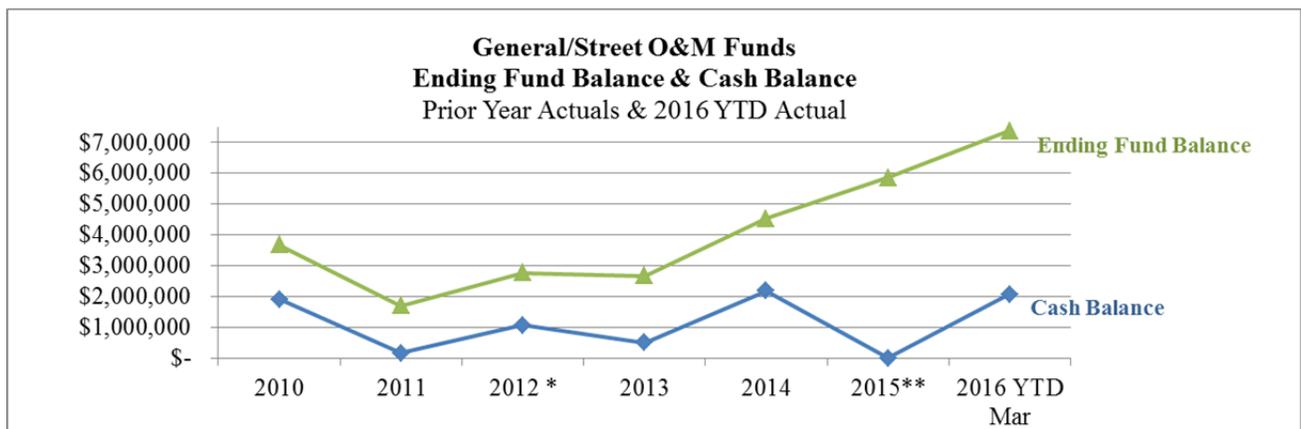
- *2% General Fund Contingency Reserves:* The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City’s operations which could not have been reasonably anticipated at the time the original budget was prepared. A 2% reserve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

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

Year	Total Ending Fund Balance	Cash
2010	3,667,466	1,906,000
2011	1,695,324	173,142
2012 *	2,771,200	1,072,852
2013	2,663,648	505,801
2014	4,532,741	2,183,083
2015**	5,848,860	2,043,548
2016 YTD Mar	7,367,294	2,069,394

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

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

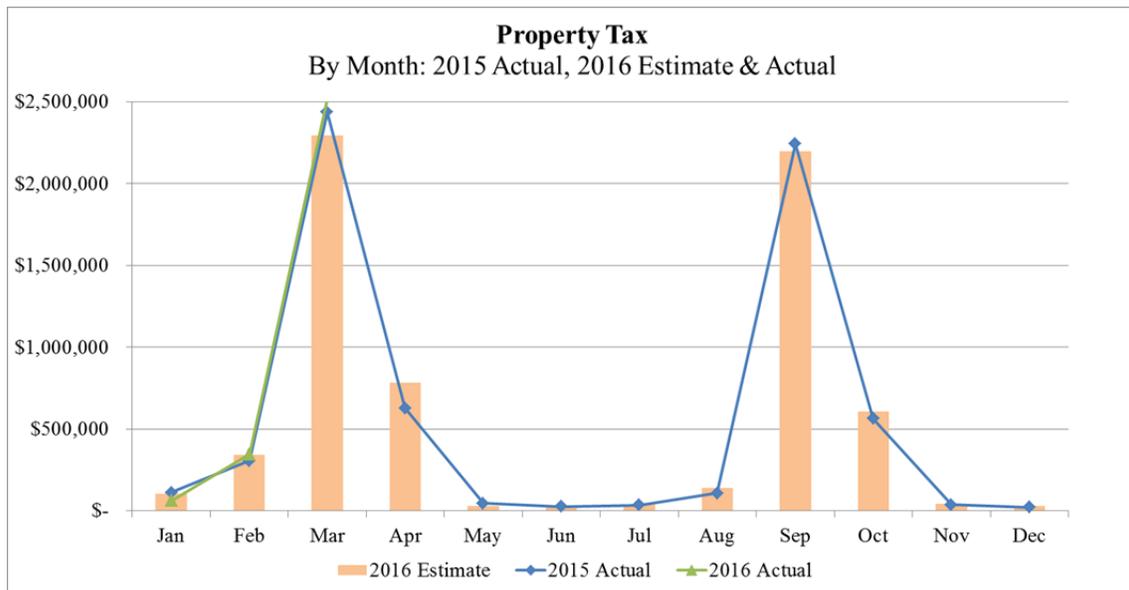


Property Tax

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

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

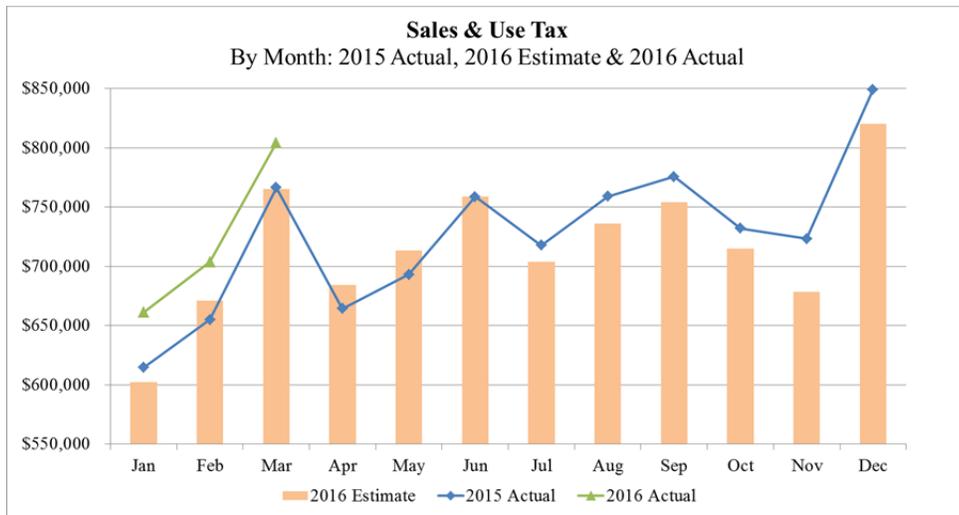
Property Tax Year-to-date March								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 92,779	\$ 112,501	\$ 104,785	\$ 61,272	\$ (51,229)	-45.5%	\$ (43,513)	-41.5%
Feb	403,847	305,599	342,755	345,389	39,790	13.0%	2,634	0.8%
Mar	2,183,114	2,438,323	2,293,882	2,513,626	75,303	3.1%	219,744	9.6%
Apr	742,622	627,210	781,802		-	-	-	-
May	29,967	46,224	28,928		-	-	-	-
Jun	37,206	25,193	34,062		-	-	-	-
Jul	41,335	34,382	38,848		-	-	-	-
Aug	122,038	108,696	141,072		-	-	-	-
Sep	2,212,244	2,243,079	2,198,209		-	-	-	-
Oct	516,222	564,021	605,546		-	-	-	-
Nov	59,737	36,922	41,531		-	-	-	-
Dec	27,506	21,786	27,580		-	-	-	-
Total YTD	\$ 2,679,740	\$ 2,856,423	\$ 2,741,422	\$ 2,920,287	\$ 63,865	2.2%	\$ 178,865	6.5%
Total Annual	\$ 6,468,618	\$ 6,563,936	\$ 6,639,000					
AV (in billions)	\$4.49	\$4.75	\$4.94					
Average Change (2011 - 2015):	1.5%							



Sales & Use Tax

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

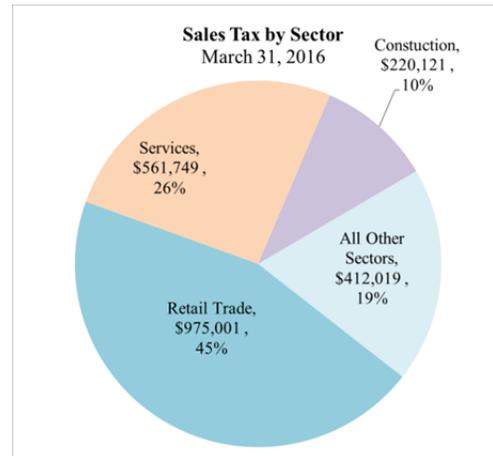
Sales Tax								
Year-to-Date March								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 599,289	\$ 614,566	\$ 602,261	\$ 661,136	\$ 46,570	7.6%	\$ 58,875	9.8%
Feb	660,758	654,875	671,149	703,570	48,695	7.4%	32,422	4.8%
Mar	715,740	766,272	765,359	804,184	37,912	4.9%	38,825	5.1%
Apr	646,843	664,313	684,198	-	-	-	-	-
May	710,434	693,085	713,090	-	-	-	-	-
Jun	720,391	758,519	759,021	-	-	-	-	-
Jul	657,370	717,600	703,652	-	-	-	-	-
Aug	718,471	758,879	736,202	-	-	-	-	-
Sep	763,993	775,685	753,991	-	-	-	-	-
Oct	684,774	731,898	714,790	-	-	-	-	-
Nov	619,521	723,183	678,294	-	-	-	-	-
Dec	775,293	849,030	819,893	-	-	-	-	-
Total YTD	\$ 1,975,787	\$ 2,035,713	\$ 2,038,768	\$ 2,168,890	\$ 133,177	6.5%	\$ 130,122	6.4%
Annual Total	\$ 8,272,877	\$ 8,707,904	\$ 8,601,900	n/a	n/a	n/a	n/a	n/a
Annual Sales (in millions)	\$984.87	\$1,036.66	\$1,024.04	n/a				
Average Change (2011 - 2015):		3.4%						



Top 10 Taxpayers (Grouped by Sector)				
Sector	Actual YTD March		Over / (Under)	
	2015	2016	Change from 2014	
			\$	%
Motor Vehicle and Parts Dealer	101,622	93,096	(8,526)	-8.4%
Building Material and Garden	45,732	44,242	(1,490)	-3.3%
Food and Beverage Stores	22,654	18,579	(4,076)	-18.0%
Clothing and Accessories	19,432	19,002	(430)	-2.2%
General Merchandise Stores	160,906	151,289	(9,616)	-6.0%
Telecommunications	21,380	21,178	(203)	-0.9%
Rental and Leasing Services	33,262	27,432	(5,830)	-17.5%
Food Services, Drinking Places	19,715	19,390	(325)	-1.6%
Total	\$ 424,704	\$ 394,209	\$ (30,495)	-7.2%

Retail trade, the largest economic sector, accounts for 45% of collections, followed by services and construction, which account for 26% and 10%, respectively. All other sectors, including wholesale trade, information, finance, insurance and real estate, manufacturing, government, transportation and utilities, and other accounts for the remaining 19%.

Sales & Use Tax by Sector				
Sector	Year-To-Date March		Over / (Under)	
	2015	2016	Change from 2015	
			\$	%
Retail Trade	\$ 1,003,687	\$ 975,001	\$ (28,686)	-2.9%
Services	497,218	561,749	64,531	13.0%
Construction	164,642	220,121	55,479	33.7%
Wholesale Trade	103,394	88,544	(14,850)	-14.4%
Information	125,118	126,862	1,744	1.4%
Finance, Insurance, Real Estate	78,796	94,598	15,802	20.1%
Manufacturing	25,272	60,394	35,122	139.0%
Government	17,015	20,664	3,649	21.4%
Other	20,571	20,957	386	1.9%
Total	\$ 2,035,713	\$ 2,168,890	\$ 133,177	6.5%



Retail Trade: Compared to year-to-date March 2015, the retail trade sector is down \$29K or 3%.

- Motor vehicle & parts dealers decreased by \$13K or 5%
- Miscellaneous store retailers decreased by \$17K or 17%

Services: Compared to year-to-date March 2015, the services sector is up \$65K or 13%.

- Food services & drinking places increased by \$25K or 9%
- Repair & maintenance increased by \$19K or 21%

Construction: Compared to year-to-date March 2015, the construction sector is up \$56K or 34%.

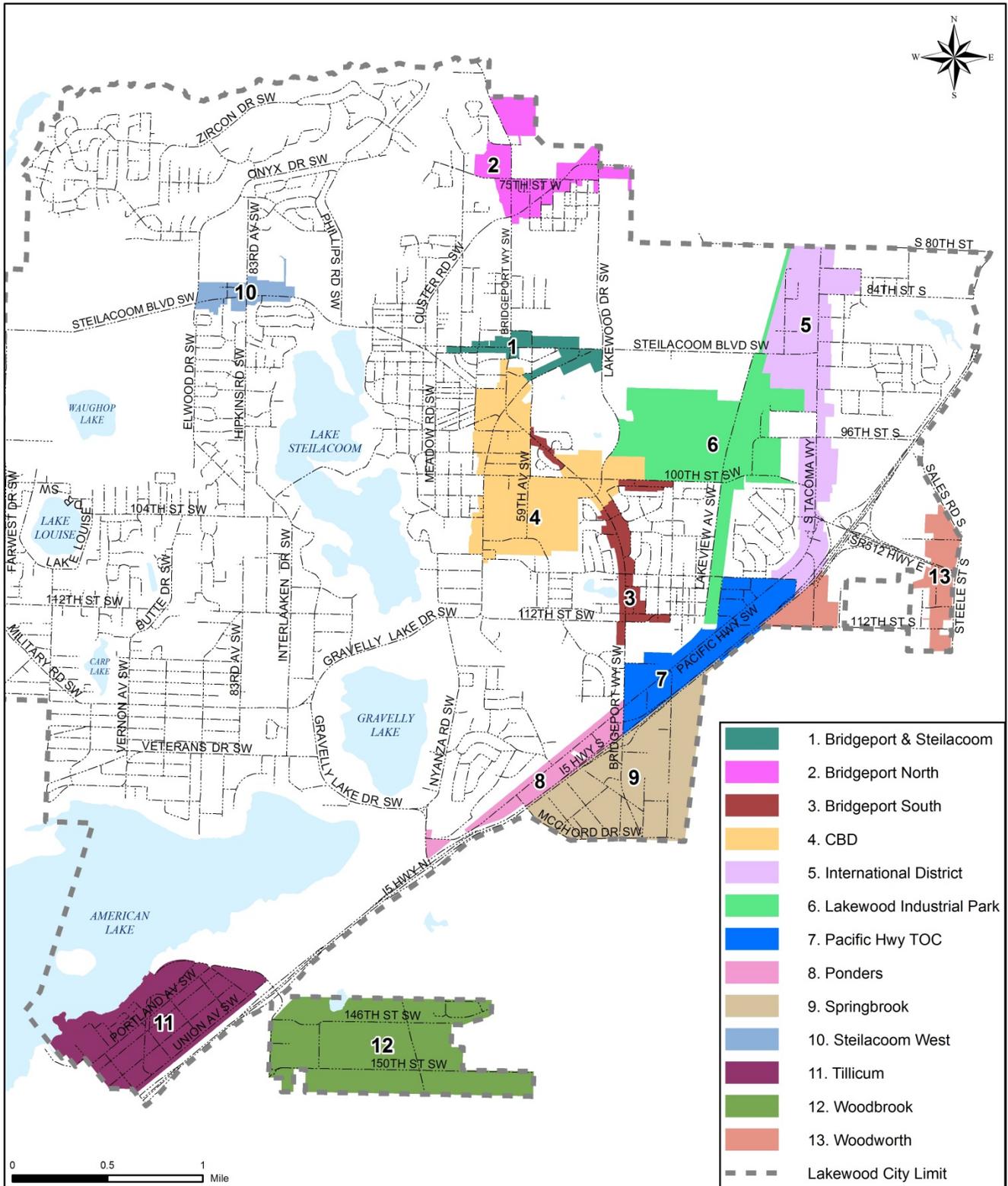
- Construction of buildings increased by \$36K or 13%
- Specialty trade contractors increased by \$30K or 44%
- Heavy and civil engineering construction decreased by \$10K or 29%

All Other Sectors: Compared to year-to-date March 2015, all other sectors increased by \$42K or 11%.

- **Wholesale Trade** decreased by \$15K or 14%
 - Merchant wholesalers, durable goods decreased by \$18K or 22% %
- **Finance, Insurance and Real Estate** increased by \$16K or 20%
 - Rental and leasing services increased by \$17K or 27%
- **Manufacturing** increased by \$35K or 139%
 - Nonmetallic mineral product manufacturing increased by \$20K or 1162%
 - Printing and related support activities increased by \$5K or 77%
 - Machinery manufacturing increased by \$4K or 1042%

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

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



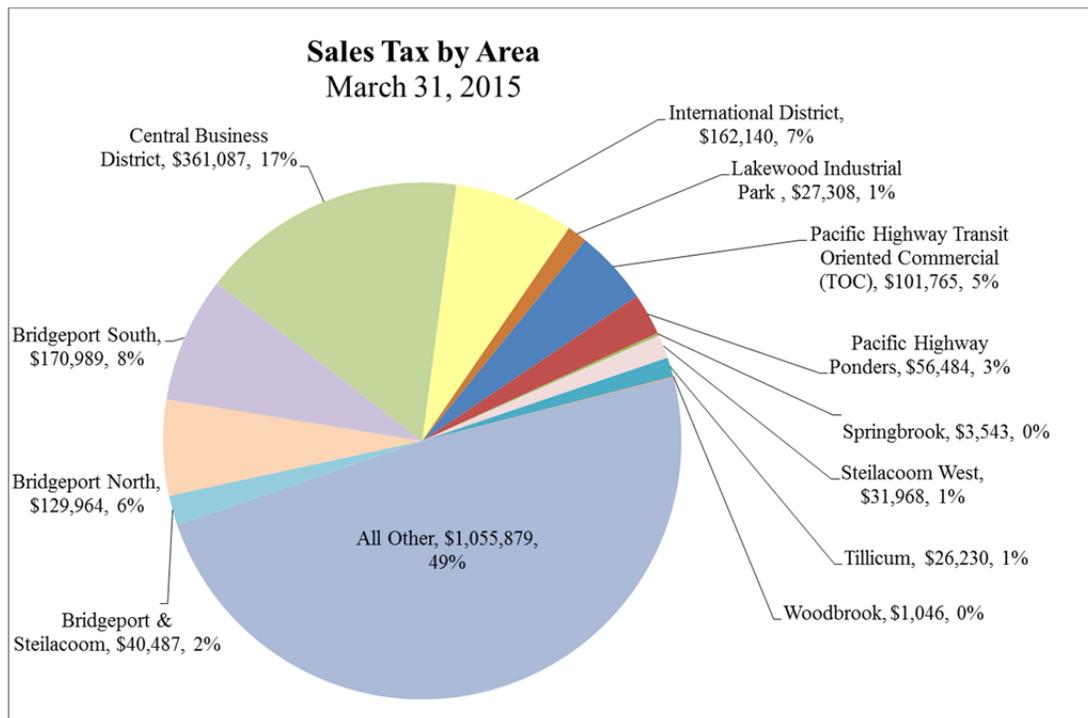
Retail Tax Areas

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

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

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

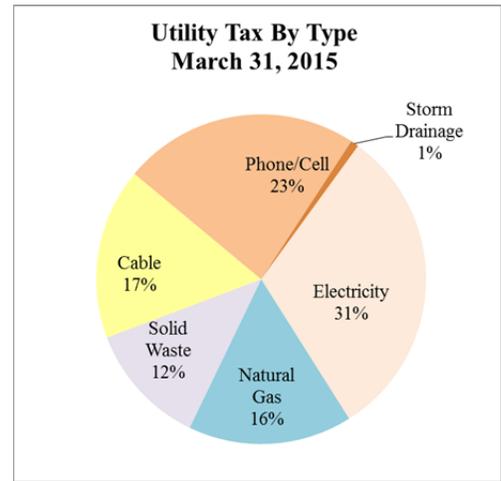
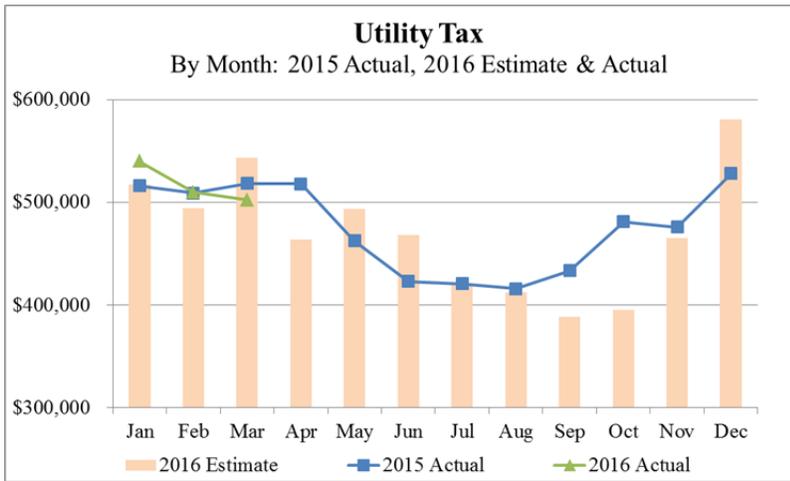
Sales & Use Tax by Area					
<i>Year-to-Date through March</i>					
Map ID/Area	2015 Annual	2015 YTD	2016 YTD	Over / (Under)	
				Change from 2015	
				\$	%
1 Bridgeport & Steilacoom	\$ 156,692	\$ 39,270	\$ 40,487	\$ 1,217	3.1%
2 Bridgeport North	529,484	122,197	129,964	7,767	6.4%
3 Bridgeport South	732,494	180,785	170,989	(9,796)	-5.4%
4 Central Business District	1,521,776	364,763	361,087	(3,676)	-1.0%
5 International District	639,563	157,645	162,140	4,495	2.9%
6 Lakewood Industrial Park	117,291	28,757	27,308	(1,449)	-5.0%
7 Pacific Highway Transit Oriented Commercial (TOC)	448,438	99,857	101,765	1,908	1.9%
8 Pacific Highway Ponders	219,349	61,280	56,484	(4,796)	-7.8%
9 Springbrook	15,604	3,868	3,543	(325)	-8.4%
10 Steilacoom West	152,185	35,998	31,968	(4,030)	-11.2%
11 Tillicum	102,452	25,766	26,230	464	1.8%
12 Woodbrook	6,711	1,450	1,046	(404)	-27.9%
13 Woodworth	34,241	9,678	7,667	(2,011)	-20.8%
Other:					
Food Services, Drinking Places	380,487	82,487	108,309	25,822	31.3%
Construction	765,964	141,218	201,932	60,714	43.0%
Telecommunications	312,172	83,481	89,133	5,652	6.8%
All Other Categories	2,573,002	597,213	648,838	51,625	8.6%
Total	\$8,707,905	\$2,035,713	\$2,168,890	\$ 133,177	6.5%



Utility Tax

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

Utility Tax									
Year-to-Date March									
Month	2014 Actual	2015 Actual	2016		Over / (Under)				
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs 2016 Budget		
					\$	%	\$	%	
Jan	\$ 545,267	\$ 516,176	\$ 517,523	\$ 540,290	\$ 24,114	4.7%	\$ 22,767	4.4%	
Feb	533,446	509,084	494,268	509,826	742	0.1%	15,558	3.1%	
Mar	532,688	518,653	543,461	502,625	(16,028)	-3.1%	(40,836)	-7.5%	
Apr	560,947	518,141	463,790	-	-	-	-	-	
May	428,392	462,457	494,056	-	-	-	-	-	
Jun	430,195	422,965	468,311	-	-	-	-	-	
Jul	422,860	420,784	420,341	-	-	-	-	-	
Aug	402,578	416,005	412,335	-	-	-	-	-	
Sep	422,101	433,584	388,456	-	-	-	-	-	
Oct	469,780	481,418	395,571	-	-	-	-	-	
Nov	459,732	476,095	465,214	-	-	-	-	-	
Dec	539,869	528,247	580,673	-	-	-	-	-	
Total YTD	\$ 1,611,401	\$ 1,543,913	\$1,555,252	\$ 1,552,741	\$ 8,829	0.6%	\$ (2,510)	-0.2%	
Total Annual	\$ 5,747,855	\$ 5,703,609	\$5,644,000	n/a	n/a	n/a	n/a	n/a	n/a
Average Change (2011 - 2015)		-1.1%							

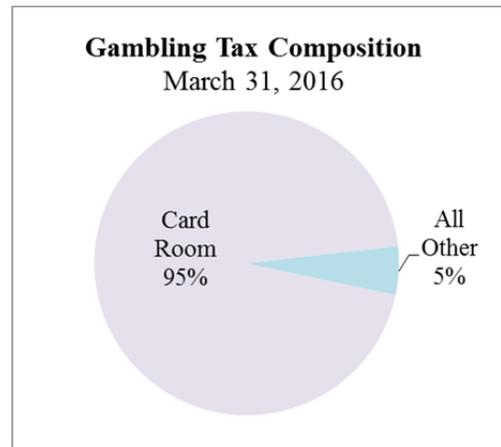


Utility Tax by Type										
Year-to-Date March										
Type	2014 Actual	2015		2016			Over / (Under)			
		Annual Actual	YTD Actual	Budget	YTD Estimate	Actual	2016 YTD Actual vs 2015 YTD Actual		2016 YTD Budget vs 2016 YTD Actual	
							\$	%	\$	%
Electricity	\$ 1,595,942	\$ 1,627,657	\$ 446,540	\$ 1,580,000	\$ 449,820	\$ 482,015	\$ 35,475	7.9%	\$ 32,195	7.2%
Natural Gas	720,699	666,412	258,433	657,000	\$ 260,331	249,969	(8,464)	-3.3%	(10,362)	-4.0%
Solid Waste	720,197	760,782	184,379	747,000	\$ 185,733	187,865	3,486	1.9%	2,132	1.1%
Cable	944,860	1,006,459	245,446	990,000	\$ 247,249	261,011	15,565	6.3%	13,762	5.6%
Phone/Cell	1,602,189	1,477,998	395,862	1,503,000	\$ 398,769	359,656	(36,206)	-9.1%	(39,113)	-9.8%
Storm Drainage	163,968	164,300	13,252	165,000	\$ 13,350	12,225	(1,027)	-7.8%	(1,125)	-8.4%
Total	\$ 5,747,855	\$ 5,703,608	\$1,543,913	\$5,642,000	\$ 1,555,252	\$1,552,742	\$ 8,829	0.6%	\$ (2,510)	-0.2%

Gambling Tax

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

Gambling Tax								
Year-to-Date March								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 195,538	\$ 209,856	\$ 214,718	\$ 229,257	\$ 19,401	9.2%	\$ 14,539	6.8%
Feb	194,147	233,858	233,406	189,206	(44,652)	-19.1%	(44,200)	-18.9%
Mar	238,262	225,533	223,953	257,483	31,950	14.2%	33,530	15.0%
Apr	213,208	266,880	223,307	-	-	-	-	-
May	202,674	233,564	201,078	-	-	-	-	-
Jun	181,125	248,474	210,219	-	-	-	-	-
Jul	173,497	247,819	212,146	-	-	-	-	-
Aug	235,976	241,158	219,483	-	-	-	-	-
Sep	193,467	209,699	211,745	-	-	-	-	-
Oct	216,061	241,186	208,005	-	-	-	-	-
Nov	214,748	215,760	209,380	-	-	-	-	-
Dec	223,700	198,149	164,862	-	-	-	-	-
Total YTD	\$ 627,947	\$ 669,247	\$ 672,077	\$ 675,946	\$ 6,698	1.0%	\$ 3,869	0.6%
Total Annual	\$2,482,403	\$2,771,936	\$2,532,300	n/a	n/a	n/a	n/a	n/a
Average Change (2011 - 2015):	2.8%							

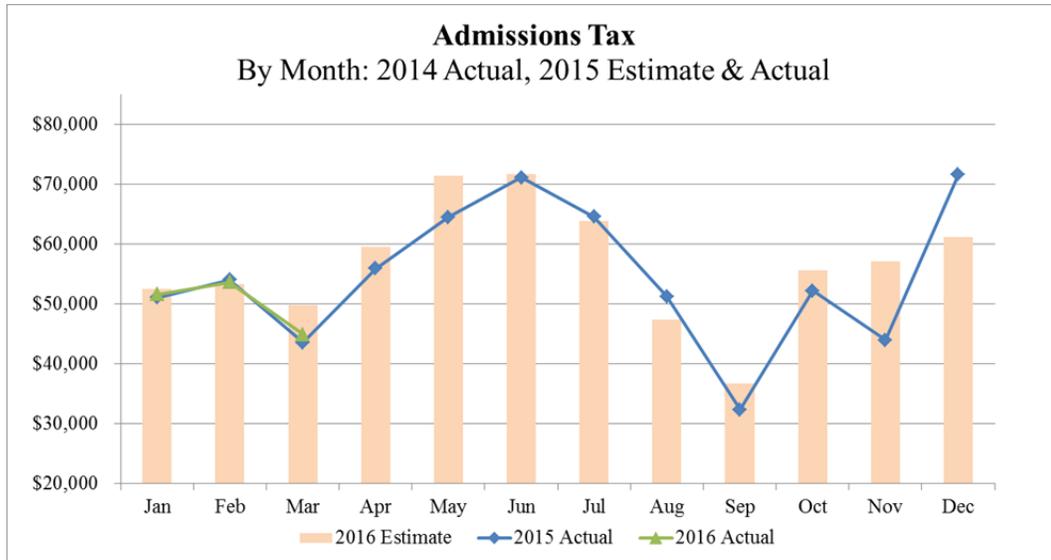


Gambling Tax - Card Room					
Year-to-Date March					
Major Establishment	2015		2016 YTD	Over / (Under)	
	Annual	YTD		2016 YTD Actual vs 2015 YTD Actual	
				\$	%
Chips Casino	\$ 844,888	\$ 184,558	\$ 133,105	\$ (51,453)	-27.9%
Great American Casino	582,614	157,174	186,980	29,806	19.0%
Macau Casino	530,327	100,940	155,941	55,001	54.5%
Palace Casino	666,255	170,261	165,115	(5,146)	-3.0%
Total	\$ 2,624,084	\$ 612,933	\$ 641,141	\$ 28,208	4.6%

Admissions Tax

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

Admissions Tax Year-to-Date March								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 53,560	\$ 51,069	\$ 52,547	\$ 51,634	\$ 565	1.1%	\$ (913)	-1.7%
Feb	47,650	54,081	53,375	53,658	(423)	-0.8%	283	0.5%
Mar	47,097	43,584	49,870	44,957	1,373	3.2%	(4,913)	-9.9%
Apr	55,369	55,917	59,500	-	-	-	-	-
May	53,364	64,537	71,436	-	-	-	-	-
Jun	66,895	71,129	71,657	-	-	-	-	-
Jul	59,305	64,567	63,910	-	-	-	-	-
Aug	70,427	51,302	47,433	-	-	-	-	-
Sep	27,912	32,382	36,745	-	-	-	-	-
Oct	51,387	52,252	55,682	-	-	-	-	-
Nov	54,616	43,964	57,075	-	-	-	-	-
Dec	66,428	71,626	61,170	-	-	-	-	-
Total YTD	\$ 148,307	\$ 148,734	\$ 155,792	\$ 150,249	\$ 1,515	1.0%	\$ (5,543)	-3.6%
Total Annual	\$ 654,010	\$ 656,411	\$ 680,400	n/a	n/a	n/a	n/a	n/a
Ave Change (2011 - 2015):		5.4%						



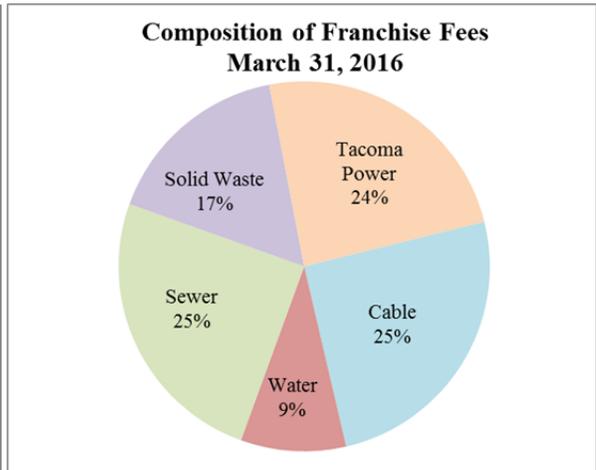
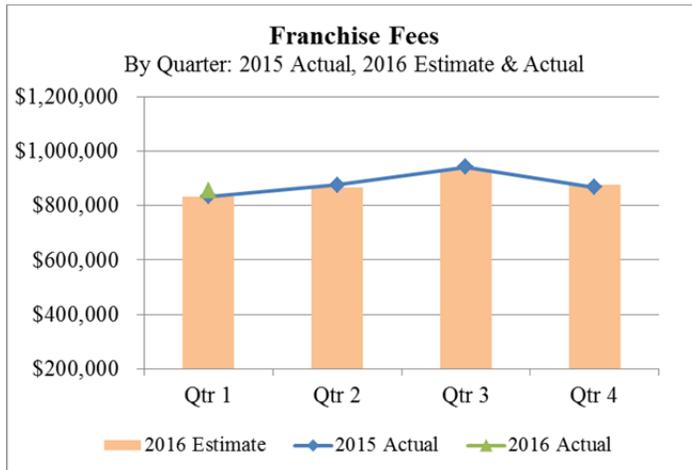
Admissions Tax				
Establishment	2014 Annual	2015 Annual	2016 YTD Mar	2016 YTD as % of 2015 Annual
AMC Theatres	\$ 359,495	\$ 364,814	\$ 85,207	23.4%
Déjà Vu	14,626	13,900	2,379	17.1%
Grand Prix Raceway	24,663	27,962	4,943	17.7%
Great American Casino	182	169	-	0.0%
Regal Cinemas	241,375	238,884	55,869	23.4%
Star Lite Swap Meet	11,324	10,682	1,851	17.3%
E & R Promotions	2,346	-	-	n/a
Total	\$ 654,011	\$ 656,411	\$ 150,249	22.9%

Franchise Fees

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

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

Franchise Fees								
Year-to-Date March								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ -	\$ -	\$ -	\$ -	-	-	-	-
Feb	66,148	68,263	68,346	69,639	1,376	2.0%	1,293	1.9%
Mar	736,243	765,285	763,505	784,666	19,381	2.5%	21,161	2.8%
Apr	-	-	-	-	-	-	-	-
May	66,611	67,876	68,385	-	-	-	-	-
Jun	765,691	808,673	800,541	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-
Aug	68,445	68,985	69,881	-	-	-	-	-
Sep	820,052	873,065	860,926	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-
Nov	66,651	68,434	68,689	-	-	-	-	-
Dec	793,004	800,015	810,027	-	-	-	-	-
Total YTD	\$ 802,391	\$ 833,548	\$ 831,851	\$ 854,306	\$ 20,759	2.5%	\$ 22,455	2.7%
Total Annual	\$3,382,845	\$3,520,596	\$3,510,300	n/a	n/a	n/a	n/a	n/a



Franchise Fees by Type										
Year-to-Date March										
Type	2014	2015		2016			Over / (Under)			
		Annual	YTD Actual	Annual Budget	YTD Budget	YTD Actual	2016 Actual vs 2015 Actual		2016 Actual vs YTD Budget	
							\$	%	\$	%
Cable	\$ 806,377	\$ 840,297	\$ 202,386	\$ 838,800	\$ 198,547	\$ 215,734	13,348	6.6%	17,187	8.7%
Water	382,531	434,430	76,926	398,000	102,648	78,405	1,479	1.9%	(24,243)	-23.6%
Sewer	807,153	834,574	206,087	839,700	197,194	212,933	6,846	3.3%	15,739	8.0%
Solid Waste	528,359	557,085	134,596	549,600	131,629	141,052	6,456	4.8%	9,423	7.2%
Tacoma Power	858,425	854,210	213,552	884,200	201,834	206,182	(7,370)	-3.5%	4,348	2.2%
Total	\$3,382,845	\$3,520,596	\$ 833,547	\$ 3,510,300	\$ 831,851	\$ 854,306	\$ 20,759	2.5%	\$ 22,455	2.7%

POLICE

Photo Infraction – Red Light/School Zone Enforcement

The City currently has eight cameras operating at five locations:

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

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

Photo Infraction - Red light/School Zone Enforcement											
<i>Year-to-Date March</i>											
Month	Year 2014			Year 2015			Year 2016			Over / (Under)	
	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Net Revenue 2016 vs 2015	
										\$	%
Jan	\$ 57,905	\$ 36,593	\$ 21,312	\$ 66,476	\$ 31,612	\$ 34,864	\$ 55,557	\$ 32,240	\$ 23,317	\$ (11,547)	-33.1%
Feb	63,261	36,593	26,668	57,821	32,240	25,581	43,971	32,240	11,731	(13,850)	-54.1%
Mar	56,692	36,593	20,099	62,596	32,240	30,356	58,435	32,240	26,195	(4,161)	-13.7%
Apr	60,035	37,593	22,442	65,333	32,240	33,093	-	-	-	-	-
May	59,634	37,593	22,041	55,473	32,240	23,233	-	-	-	-	-
Jun	57,842	33,593	24,249	57,857	32,240	25,617	-	-	-	-	-
Jul	56,453	34,593	21,860	66,829	32,240	34,589	-	-	-	-	-
Aug	51,457	34,593	16,864	67,627	32,240	35,387	-	-	-	-	-
Sep	50,732	36,593	14,139	62,092	32,240	29,852	-	-	-	-	-
Oct	49,678	32,240	17,438	48,977	22,500	26,477	-	-	-	-	-
Nov	79,223	32,240	46,983	48,944	30,454	18,490	-	-	-	-	-
Dec	61,298	27,585	33,713	39,002	32,240	6,762	-	-	-	-	-
Total YTD	\$ 177,858	\$ 109,779	\$ 68,079	\$ 186,893	\$ 96,092	\$ 90,801	\$ 157,963	\$ 96,720	\$ 61,243	\$ (29,558)	-32.6%
Total Annual	\$704,210	\$416,401	\$287,809	\$699,028	\$ 374,726	\$324,302	n/a	n/a	n/a	n/a	n/a

Jail and Dispatch Services

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

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

Service Period	Year 2015						Year 2016					
	Nisqually	Pierce County	City of Puyallup	City of Fife	Medical	Total by Month	Nisqually	Pierce County	City of Puyallup	City of Fife	Medical	Total by Month
Jan	\$ 47,160	\$ 5,991	\$ -	\$ -	\$ -	\$ 53,151	\$ 51,825	\$ 7,590	\$ -	\$ -	\$ -	\$ 59,415
Feb	54,330	4,619	130	170	-	59,249	31,570	6,394	-	-	-	37,964
Mar	50,950	2,708	-	-	11,963	65,621	-	7,028	-	-	-	7,028
Apr	58,596	3,670	-	-	2,375	64,641	-	-	-	-	-	-
May	55,579	7,892	-	410	-	63,881	-	-	-	-	-	-
Jun	54,622	3,974	-	170	-	58,766	-	-	-	-	-	-
Jul	50,244	5,737	-	150	-	56,131	-	-	-	-	-	-
Aug	47,853	7,625	-	-	977	56,455	-	-	-	-	-	-
Sep	58,536	10,375	-	-	-	68,911	-	-	-	-	-	-
Oct	35,880	4,367	-	-	971	41,218	-	-	-	-	-	-
Nov	44,040	9,681	-	-	-	53,721	-	-	-	-	-	-
Dec	46,457	9,732	-	-	2,880	59,069	-	-	-	-	-	-
Annual Total	\$ 604,247	\$ 76,371	\$ 130	\$ 900	\$ 19,166	\$ 700,814	\$ 83,395	\$ 21,012	\$ -	\$ -	\$ -	\$ 104,407
	Annual Budget \$ 638,060						Annual Budget \$ 638,060					
	Annual Expenditures as a % of Annual Budget 109.8%						YTD Expenditures as a % of Annual Budget 16.4%					

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

Dispatch Services				
Year-to-Date March				
Category	2014 Annual	2015 Annual	2016	
			Annual Budget	YTD Actual
SS911 Communication	\$ 1,468,231	\$ 1,501,342	\$ 1,487,300	\$ 371,825
SS911 Records/Warrant/Public Svcs	\$ 130,328	\$ 106,416	\$ 109,880	\$ 27,470
SS911 Information Tech/Core Services	\$ 342,496	\$ 411,653	\$ 446,390	\$ 111,598
Subtotal	\$ 1,941,055	\$ 2,019,411	\$ 2,043,570	\$ 510,893
Radio User Fees City of Tacoma	\$ 86,550	\$ 92,000	\$ 93,900	\$ -
Total Dispatch Services	\$ 2,027,605	\$ 2,111,411	\$ 2,137,470	\$ 510,893

Animal License

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

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

Animal License Activity														
Month	New			Renewal			Total 2015 Licenses	New			Renewal			Total 2016 Licenses
	Cat	Dog	Total	Cat	Dog	Total		Cat	Dog	Total	Cat	Dog	Total	
Jan	46	93	139	326	975	1301	1440	33	56	89	152	522	674	763
Feb	12	65	77	164	404	568	645	24	83	107	138	340	478	585
Mar	32	65	97	57	150	207	304	16	60	76	21	104	125	201
Apr	8	50	58	21	39	60	118							
May	15	50	65	24	95	119	184							
Jun	40	80	120	4	32	36	156							
Jul	19	58	77	3	5	8	85							
Aug	16	36	52	0	6	6	58							
Sep	37	71	108	0	5	5	113							
Oct	20	46	66	0	1	1	67							
Nov	18	29	47	0	3	3	50							
Dec	27	41	68	322	930	1252	1320							
Total YTD	90	223	313	547	1529	2076	2389	73	199	272	311	966	1277	1549
Total Annual	290	684	974	921	2645	3566	4540	n/a	n/a	n/a	n/a	n/a	n/a	n/a

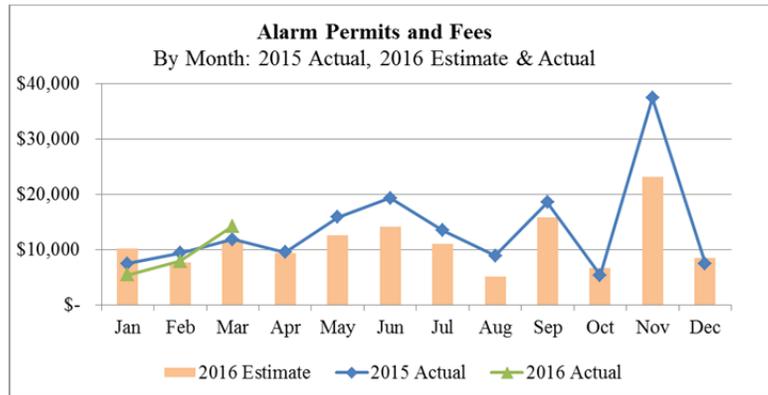
Animal Control Year-to-Date March							
Operating Revenues & Expenditures	2014 Annual	2015		2016		Over / (Under)	
		Annual Actual	YTD Actual	Annual Budget	YTD Actual	2016 Actual vs 2015 Actual	
						\$	%
Operating Revenue:							
Animal License	\$ 41,116	\$ 39,540	\$ 22,766	\$ 42,000	\$ 29,057	\$ 6,291	27.6%
Animal Service - City of Dupont	20,554	27,954	-	27,000	-	-	n/a
Animal Services - Town of Steilacoom	10,586	12,173	-	13,000	-	-	n/a
Total Operating Revenues	\$ 72,256	\$ 79,667	\$ 22,766	\$ 82,000	\$ 29,057	\$ 6,291	27.6%
Operating Expenditures:							
Personnel	197,258	189,084	50,483	210,240	24,942	(25,541)	-50.6%
Operating Supplies	211	440	43	1,160	-	(43)	-100.0%
Minor Equipment	-	-	-	1,300	-	-	n/a
Humane Society	107,890	108,690	27,065	106,900	24,261	(2,804)	-10.4%
Other Services & Charges	3,308	150	-	1,270	-	-	n/a
Total Operating Expenditures	\$ 308,667	\$ 298,364	\$ 77,591	\$ 320,870	\$ 49,203	\$ (28,388)	-36.6%
Net Program Cost	\$ (236,411)	\$ (218,697)	\$ (54,825)	\$ (238,870)	\$ (20,146)	\$ 34,679	-63.3%

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

Alarm Permits and Fees

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

The false alarm ordinance includes a registration process, provides for annual alarm permit fees for residential and business alarms, and provides for fees for false alarms to encourage all alarm users to maintain the reliability of and to properly use their alarm equipment. Alarm permit fees are currently \$24 for commercial and residential with reduced residential rates of \$12 for seniors and permanently disabled. False alarm fees are \$100 for each false burglar alarm activation and \$200 for each false robbery or panic alarm activation.



Alarm Permits and Fees								
Year-to-Date March								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 14,863	\$ 7,477	\$ 10,119	\$ 5,403	\$ (2,074)	-27.7%	\$ (4,716)	-46.6%
Feb	7,363	9,382	7,585	7,910	(1,472)	-15.7%	325	4.3%
Mar	14,115	11,824	11,749	14,232	2,408	20.4%	2,483	21.1%
Apr	11,184	9,472	9,356	-	-	-	-	-
May	11,991	15,869	12,619	-	-	-	-	-
Jun	11,840	19,283	14,097	-	-	-	-	-
Jul	11,025	13,429	11,077	-	-	-	-	-
Aug	2,534	8,848	5,156	-	-	-	-	-
Sep	16,393	18,553	15,829	-	-	-	-	-
Oct	9,448	5,353	6,704	-	-	-	-	-
Nov	13,727	37,414	23,165	-	-	-	-	-
Dec	11,401	7,459	8,543	-	-	-	-	-
Total YTD	\$ 36,341	\$ 28,683	\$ 29,453	\$ 27,545	\$ (1,138)	-4.0%	\$ (1,908)	-6.5%
Annual Total	\$ 135,884	\$ 164,363	\$ 136,000	n/a	n/a	n/a	n/a	n/a

Fund 195 Public Safety Grants

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

Public Safety Grants	Year-to-Date March 31, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Washington Traffic Safety Commission (WTSC) Impaired Driving	-	1,664	1,664	-
Pierce County - STOP Violence Against Women Training (1)	-	-	575	(575)
Bullet Proof Vests - Department of Justice (2)	-	-	2,203	(2,203)
Total	\$ -	\$ 1,664	\$ 4,442	\$ (2,778)

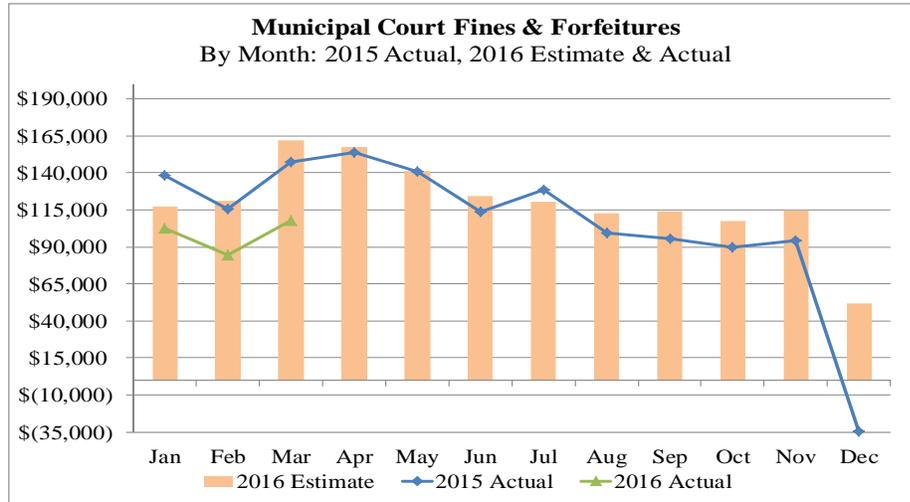
(1) Timing difference to be billed in second quarter after receipt of all costs.

(2) Timing difference to be billed in second quarter.

MUNICIPAL COURT

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

Municipal Court Fines & Forfeitures								
Year-to-Date March								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 103,576	\$ 137,981	\$ 117,047	\$ 102,433	\$ (35,548)	-25.8%	\$ (14,614)	-12.5%
Feb	103,063	115,347	121,435	84,720	(30,627)	-26.6%	(36,715)	-30.2%
Mar	147,583	147,247	161,786	107,783	(39,464)	-26.8%	(54,003)	-33.4%
Apr	141,416	153,901	157,505		-	-	-	-
May	135,173	140,868	141,217		-	-	-	-
Jun	115,795	113,683	124,520		-	-	-	-
Jul	106,303	128,655	120,435		-	-	-	-
Aug	118,842	99,627	112,466		-	-	-	-
Sep	114,027	95,633	113,919		-	-	-	-
Oct	111,000	89,846	107,691		-	-	-	-
Nov	116,098	93,944	114,469		-	-	-	-
Dec	72,017	(34,513)	51,609		-	-	-	-
Total YTD	\$ 354,222	\$ 400,575	\$ 400,268	\$ 294,936	\$ (105,639)	-26.4%	\$ (105,332)	-26.3%
Total Annual	\$ 1,384,893	\$ 1,282,219	\$ 1,444,100	n/a	n/a	n/a	n/a	n/a



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

Municipal Court Fines & Forfeitures										
Year-to-Date March										
Category	2014 Actual	2015		2016			Over / (Under)		Over / (Under)	
		Annual Actual	YTD Actual	Annual Budget	YTD Budget	YTD Actual	2016 Actual vs 2015 Actual		2016 Budget vs 2016 Actual	
							\$	%	\$	%
Admin, Filing, Copy, Forms, Legal	\$ 55,293	\$ 70,535	\$ 19,667	\$ 67,300	\$ 19,652	\$ 14,890	\$ (4,777)	-24.3%	\$ (4,762)	-24.2%
Detention & Correction Services	363,517	293,752	91,505	431,400	91,435	67,515	(23,990)	-26.2%	(23,920)	-26.2%
Civil Penalties	10,316	7,781	2,340	12,200	2,338	1,062	(1,278)	-54.6%	(1,276)	-54.6%
Civil Infraction Penalties	792,345	740,380	241,358	713,200	241,174	166,601	(74,757)	-31.0%	(74,573)	-30.9%
Civil Parking Infractions	8,157	6,870	551	44,400	551	1,035	484	87.8%	484	88.0%
Criminal Traffic Misdemeanor Fines	30,738	36,295	8,115	57,400	8,109	10,522	2,407	29.7%	2,413	29.8%
Criminal Non-Traffic Fines	9,535	9,050	3,197	13,900	3,195	4,996	1,799	56.3%	1,801	56.4%
Court Cost Recoupment	24,660	36,009	8,123	27,900	8,117	8,552	429	5.3%	435	5.4%
Interest/Other/Misc	90,332	81,547	25,718	76,400	25,698	19,765	(5,953)	-23.1%	(5,933)	-23.1%
Total	\$ 1,384,893	\$ 1,282,219	\$ 400,574	\$ 1,444,100	\$ 400,268	\$ 294,938	\$ (105,639)	-26.4%	\$ (105,332)	-26.3%

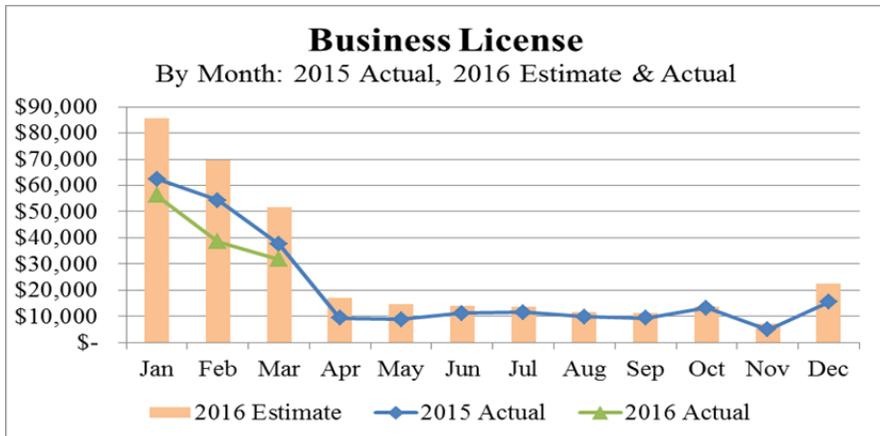
Municipal Court Year-to-Date March							
Operating Revenues & Expenditures	2014 Annual	2015		2016		Over / (Under)	
		Annual Actual	YTD Actual	Annual Budget	YTD Actual	2016 Actual vs 2015 Actual	
						\$	%
Operating Revenue:							
Fines & Forfeitures	\$ 1,384,893	\$ 1,282,219	\$ 400,575	\$ 1,444,100	\$ 294,936	\$ (105,639)	-26.4%
Court Services - City of University Place	225,000	170,585	14,215	171,002	25,347	11,132	78.3%
Court Services - Town of Steilacoom	10,000	99,276	16,504	99,349	22,711	6,207	37.6%
Court Services - City of DuPont	-	89,042	14,840	85,121	20,498	5,658	38.1%
Total Operating Revenues	\$ 1,619,893	\$ 1,641,122	\$ 446,134	\$ 1,799,572	\$ 363,492	\$ (82,642)	-18.5%
Operating Expenditures:							
Judicial Services	\$ 986,509	\$ 1,009,561	\$ 349,471	\$ 1,161,725	\$ 284,195	\$ (65,277)	-18.7%
Professional Services*	444,802	489,074	73,221	523,700	111,048	37,827	51.7%
Probation & Detention	462,615	291,696	85,396	375,380	74,369	(11,027)	-12.9%
Total Operating Expenditures	\$ 1,893,926	\$ 1,790,330	\$ 508,089	\$ 2,060,805	\$ 469,611	\$ (38,477)	-7.6%
Net Program Cost	\$ (274,033)	\$ (149,208)	\$ (61,955)	\$ (261,233)	\$ (106,119)	\$ (44,165)	71.3%

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

COMMUNITY & ECONOMIC DEVELOPMENT

Business License

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

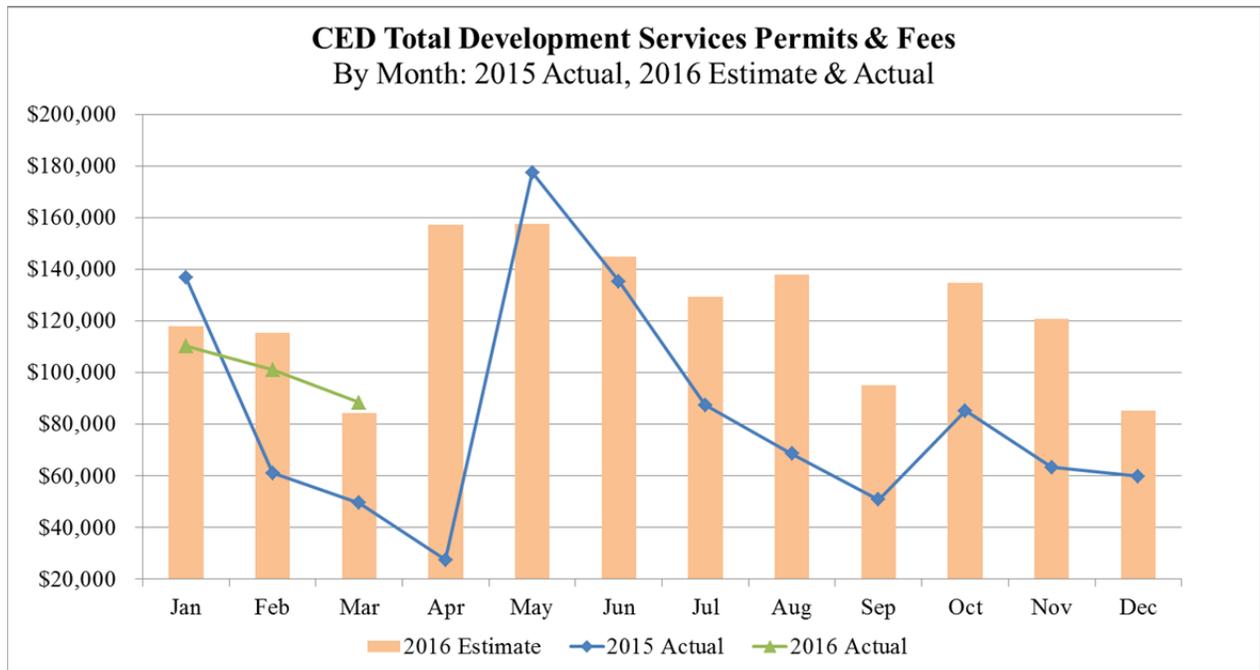


Business License Year-to-Date March								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 70,808	\$ 62,461	\$ 85,529	\$ 56,120	\$ (6,341)	-10.2%	\$ (29,409)	-34.4%
Feb	54,380	54,308	69,754	38,612	(15,696)	-28.9%	(31,142)	-44.6%
Mar	42,957	37,586	51,691	31,750	(5,836)	-15.5%	(19,941)	-38.6%
Apr	17,269	9,393	17,111	-	-	-	-	-
May	14,021	8,829	14,665	-	-	-	-	-
Jun	10,578	11,299	14,040	-	-	-	-	-
Jul	9,767	11,529	13,667	-	-	-	-	-
Aug	8,235	9,938	11,663	-	-	-	-	-
Sep	8,453	9,330	11,413	-	-	-	-	-
Oct	7,920	13,206	13,558	-	-	-	-	-
Nov	6,325	4,905	7,207	-	-	-	-	-
Dec	19,662	15,555	22,602	-	-	-	-	-
Total YTD	\$ 168,145	\$ 154,355	\$ 206,974	\$ 126,482	\$ (27,873)	-18.1%	\$ (80,492)	-38.9%
Annual Total	\$ 270,375	\$ 248,339	\$ 332,900	n/a	n/a	n/a	n/a	n/a

Development Services Permits & Fees

Community and Economic Development permits and fees collected year-to-date totals \$300K and is above year-to-date 2018 by \$52K or 21.1% and is below the year-to-date 2015 estimate by \$18K or 5.7%.

CED - Total Development Services Permits & Fees								
Year-to-Date March								
Month	2014 Actual	2015 Actual	2015		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Budget vs Actual	
					\$	%	\$	%
Jan	\$ 119,558	\$ 136,875	\$ 117,884	\$ 110,394	\$ (26,481)	-19.3%	\$ (7,490)	-6.4%
Feb	63,600	61,071	115,478	101,009	39,938	65.4%	(14,469)	-12.5%
Mar	63,902	49,565	84,312	88,341	38,776	78.2%	4,029	4.8%
Apr	79,808	27,396	157,390	-	-	-	-	-
May	112,367	177,530	157,759	-	-	-	-	-
Jun	93,224	135,272	144,890	-	-	-	-	-
Jul	147,644	87,472	129,380	-	-	-	-	-
Aug	111,638	68,610	138,021	-	-	-	-	-
Sep	66,626	50,689	95,048	-	-	-	-	-
Oct	61,055	85,190	134,811	-	-	-	-	-
Nov	92,970	63,353	120,671	-	-	-	-	-
Dec	84,529	59,812	85,351	-	-	-	-	-
Total YTD	\$ 247,060	\$ 247,512	\$ 317,674	\$ 299,744	\$ 52,232	21.1%	\$ (17,930)	-5.6%
Total Annual	\$1,096,921	\$1,002,837	\$1,480,998	n/a	n/a	n/a	n/a	n/a



CED - Building Permit Fees								
Year-To-Date March								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 35,674	\$ 37,805	\$ 46,603	\$ 26,438	\$ (11,367)	-30.1%	\$ (20,165)	-43.3%
Feb	35,546	23,920	45,936	46,217	22,297	93.2%	281	0.6%
Mar	30,787	30,286	47,885	59,536	29,250	96.6%	11,651	24.3%
Apr	35,886	(9,776)	78,994	-	-	-	-	-
May	47,410	129,211	94,922	-	-	-	-	-
Jun	65,450	100,893	93,823	-	-	-	-	-
Jul	102,556	62,827	88,760	-	-	-	-	-
Aug	34,631	44,969	77,702	-	-	-	-	-
Sep	48,794	37,151	56,358	-	-	-	-	-
Oct	38,553	29,375	85,492	-	-	-	-	-
Nov	49,072	35,566	75,583	-	-	-	-	-
Dec	18,514	29,499	36,843	-	-	-	-	-
Total YTD	\$ 102,007	\$ 92,013	\$ 140,424	\$ 132,193	\$ 40,180	43.7%	\$ (8,231)	-5.9%
Total Annual	\$ 542,873	\$ 551,728	\$ 828,900	n/a	n/a	n/a	n/a	n/a

CED - Plan Review/Plan Check Fees								
Year-to-Date March								
Month	2013 Actual	2014 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 79,979	\$ 92,290	\$ 65,239	\$ 77,133	\$ (15,157)	-16.4%	\$ 11,894	18.2%
Feb	18,904	31,701	62,439	44,032	12,331	38.9%	(18,407)	-29.5%
Mar	12,946	13,059	24,915	20,975	7,916	60.6%	(3,940)	-15.8%
Apr	33,741	30,942	70,978	-	-	-	-	-
May	57,057	43,435	57,078	-	-	-	-	-
Jun	23,596	29,829	46,158	-	-	-	-	-
Jul	40,868	19,805	36,193	-	-	-	-	-
Aug	66,057	18,311	52,131	-	-	-	-	-
Sep	14,092	8,568	33,297	-	-	-	-	-
Oct	16,872	46,765	42,260	-	-	-	-	-
Nov	39,798	17,001	38,973	-	-	-	-	-
Dec	63,145	19,363	42,337	-	-	-	-	-
Total YTD	\$ 111,829	\$ 137,050	\$ 152,593	\$ 142,140	\$ 5,090	3.7%	\$ (10,453)	-6.9%
Total Annual	\$ 467,055	\$ 371,071	\$ 572,000	n/a	n/a	n/a	n/a	n/a

CED - Zoning/Development Fees								
Year-to-Date March								
Month	2014 Actual	2015 Actual	2015		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 3,905	\$ 6,780	\$ 6,042	\$ 6,823	\$ 43	0.6%	\$ 781	12.9%
Feb	9,150	5,450	7,103	10,760	5,310	97.4%	3,657	51.5%
Mar	20,169	6,220	11,512	7,830	1,610	25.9%	(3,682)	-32.0%
Apr	10,181	6,230	7,418	-	-	-	-	-
May	7,900	4,884	5,759	-	-	-	-	-
Jun	4,178	4,550	4,910	-	-	-	-	-
Jul	4,220	4,840	4,427	-	-	-	-	-
Aug	10,950	5,330	8,188	-	-	-	-	-
Sep	3,740	4,970	5,394	-	-	-	-	-
Oct	5,630	9,050	7,060	-	-	-	-	-
Nov	4,100	10,786	6,115	-	-	-	-	-
Dec	2,870	10,950	6,171	-	-	-	-	-
Total YTD	\$ 33,224	\$ 18,450	\$ 24,656	\$ 25,413	\$ 6,963	37.7%	\$ 757	3.1%
Total Annual	\$ 86,993	\$ 80,042	\$ 80,100	n/a	n/a	n/a	n/a	n/a

Cost Recovery

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

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

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

Community & Economic Development - Permits							
Year-to-Date March							
	2011	2012	2013	2014	2015*	2016	
	Actual	Actual	Actual	Actual	Actual	Budget	YTD Actual
Operating Revenues:							
Building Permits	499,942	476,429	379,184	443,123	453,669	685,300	105,417
Other Building Permit Fees	88,780	89,525	118,595	100,147	98,058	143,600	26,774
Plan Review/Plan Check Fees	330,472	409,876	317,008	466,631	371,069	572,000	142,140
Other Zoning/Development Fees	41,949	50,512	48,682	86,993	80,040	80,100	25,413
Total Operating Revenue	\$ 961,143	\$1,026,342	\$ 863,469	\$1,096,894	\$1,002,836	\$ 1,481,000	\$ 299,744
Operating Expenditures:							
Code Enforcement**	255,437	276,269	282,706	282,065	-	-	-
Planning***	793,082	822,696	680,926	676,832	-	-	-
Current Planning	-	-	-	-	631,708	617,985	221,822
Advanced Planning	-	-	-	-	233,089	411,207	30,377
Building	808,503	535,815	848,485	817,591	845,554	997,557	209,247
Total Operating Expenditures	\$1,857,022	\$1,634,780	\$1,812,117	\$1,776,488	\$1,710,351	\$ 2,026,749	\$ 461,445
General Fund Subsidy Amount	\$ 895,879	\$ 608,438	\$ 948,648	\$ 679,594	\$ 707,515	\$ 545,749	\$ 161,701
Recovery Ratio	52%	63%	48%	62%	59%	73%	65%
Average General Fund Subsidy (2011 - 2015)						\$ 768,015	57%

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

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

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

Fund 191 Neighborhood Stabilization Program

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

Neighborhood Stabilization Program	Year-to-Date March 31, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Neighborhood Stabilization Program 1	\$ 152,875	\$ -	\$ 1,809	\$ 151,066
Total	\$ 152,875	\$ -	\$ 1,809	\$ 151,066

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

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

Office of Economic Adjustment / South Sound Military Communities Partnership	Year-to-Date March 31, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
SSMCP	\$ 47,503	\$ 219,000	\$ 37,569	228,934
Total	\$ 47,503	\$ 219,000	\$ 37,569	\$ 228,934

Footnotes:

(1) Three new grants awarded in second quarter.

Fund 190 Community Development Block Grant

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

CDBG:

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

HOME:

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

Section 108:

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

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

Fund 190 Grants Summary	Year-to-Date March 31, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
CDBG	\$ 53,679	\$ 53,059	\$ 58,119	\$ 48,619
HOME	-	86,697	86,697	-
Nisqually Tribe Grant	13,588	62	548	\$ 13,102
Total	\$ 67,267	\$ 139,818	\$ 145,363	\$ 61,722

Fund 190 Grants	Year-to-Date March 31, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
CDBG	\$ 53,679	\$ 53,059	\$ 58,119	\$ 48,619
Administration	-	21,387	21,387	-
Administration	-	21,387	21,387	-
Physical Improvements	-	14,392	14,392	-
LASA Client Services	-	718	718	-
108th St Roadway Improvement	-	13,674	13,674	-
Housing Programs	53,679	17,279	22,339	48,619
Emergency Assist Displaced Res	-	4,219	4,219	-
Village Square Apartments	-	4,566	4,566	-
CDBG- Admin of HOME Programs	-	2,568	2,568	-
CDBG- Revolving Loans - Major/Administration	31,118	3,974	10,623	24,470
CDBG- Revolving Loans - DPA	9,837	135	-	9,972
CDBG- Revolving Loan - Econ Dev - 5 Star	11,509	1,454	-	12,963
CDBG- Revolving Loan - Econ Dev - 5 Star Interest	1,214	364	364	1,214
HOME	\$ -	\$ 86,697	\$ 86,697	\$ -
Administration	-	850	850	-
Administration	-	850	850	-
Housing Rehabilitation	-	35,317	35,317	-
Broadwell, O.	-	1,124	1,124	-
Paschal, T.	-	34,194	34,194	-
Affordable Housing	-	50,529	50,529	-
Habitat - 8901 Commercial	-	22,815	22,815	-
Habitat - 14610 W. Thorne Lane	-	27,663	27,663	-
Habitat - 14711 & 14715 W. Thorne Lane	-	52	52	-
NISQUALLY	\$ 13,588	\$ 62	\$ 548	13,102
Emergency Assist Displaced Residents	4,068	-	548	3,520
Emergency Assist Displaced Residents	4,068	-	548	3,520
Minor Home Repairs	9,520	62	-	9,582
Minor Home Repairs	9,520	62	-	9,582
Total	\$ 67,267	\$ 139,818	\$ 145,363	\$ 61,722

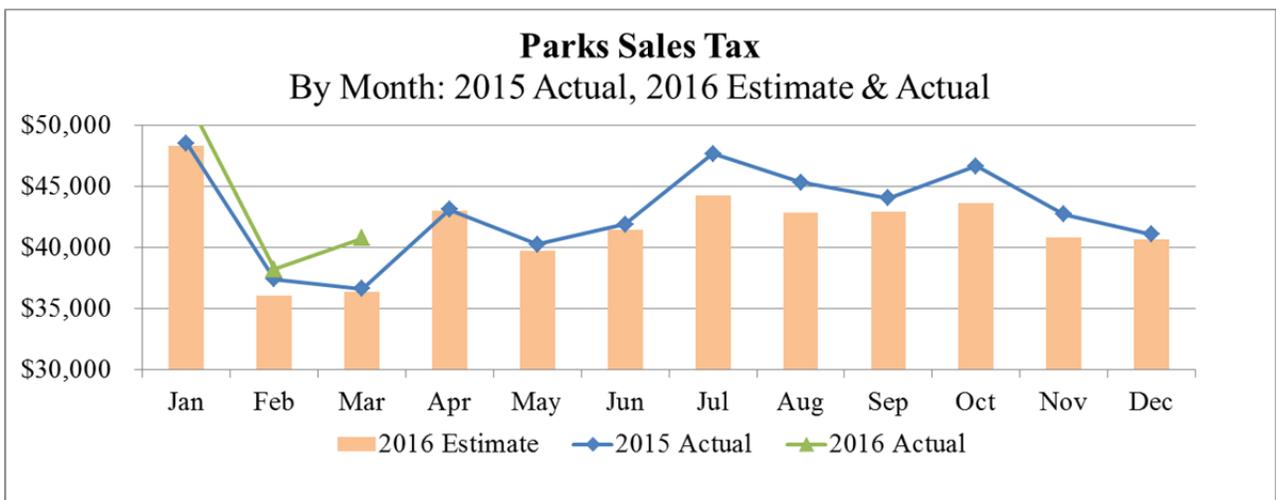
PARKS, RECREATION & COMMUNITY SERVICES

Parks Sales Tax

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

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

Parks Sales Tax								
Year-to-Date March								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 46,513	\$ 48,514	\$ 48,320	\$ 52,179	\$ 3,665	7.6%	\$ 3,859	8.0%
Feb	35,488	37,377	36,073	38,187	810	2.2%	2,114	5.9%
Mar	35,630	36,621	36,377	40,764	4,143	11.3%	4,387	12.1%
Apr	41,081	43,101	42,997	-	-	-	-	-
May	38,097	40,239	39,685	-	-	-	-	-
Jun	40,462	41,898	41,393	-	-	-	-	-
Jul	42,016	47,663	44,283	-	-	-	-	-
Aug	41,446	45,328	42,863	-	-	-	-	-
Sep	41,470	44,029	42,884	-	-	-	-	-
Oct	42,747	46,650	43,585	-	-	-	-	-
Nov	39,494	42,717	40,816	-	-	-	-	-
Dec	37,246	41,066	40,625	-	-	-	-	-
Total YTD	\$ 117,631	\$ 122,512	\$ 120,770	\$ 131,130	\$ 8,618	7.0%	\$ 10,360	8.6%
Total Annual	\$ 481,690	\$ 515,203	\$ 499,900					



Cost Recovery

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

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

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

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

Parks, Recreation & Community Services							
Year-to-Date March							
Program	2011	2012	2013	2014	2015	2016	
	Annual	Annual	Annual	Annual	Actual	Budget	YTD
Recreation:							
Revenues	\$ 138,276	\$ 160,531	\$ 195,853	\$ 163,108	\$ 185,866	\$ 200,281	\$ 34,279
Expenditures	\$ 355,653	\$ 381,941	\$ 346,398	\$ 301,182	\$ 378,728	\$ 400,970	\$ 66,752
General Fund Subsidy	\$ 217,378	\$ 221,411	\$ 150,545	\$ 138,074	\$ 192,862	\$ 200,689	\$ 32,473
Recovery Ratio	39%	42%	57%	54%	49%	50%	51%
Senior Services:							
Revenues	\$ 143,313	\$ 116,654	\$ 118,303	\$ 126,681	\$ 126,324	\$ 127,272	\$ 48,779
Expenditures	\$ 226,560	\$ 189,836	\$ 200,651	\$ 207,557	\$ 205,028	\$ 212,760	\$ 57,792
General Fund Subsidy	\$ 83,248	\$ 73,182	\$ 82,348	\$ 80,876	\$ 78,704	\$ 85,488	\$ 9,013
Recovery Ratio	63%	61%	59%	61%	62%	60%	84%
Parks Facilities:							
Revenues	\$ 151,710	\$ 171,277	\$ 185,071	\$ 206,682	\$ 230,461	\$ 211,407	\$ 40,167
Expenditures	\$ 457,365	\$ 489,109	\$ 459,913	\$ 481,251	\$ 601,638	\$ 598,719	\$ 120,008
General Fund Subsidy	\$ 305,655	\$ 317,832	\$ 274,843	\$ 274,569	\$ 371,177	\$ 387,312	\$ 79,841
Recovery Ratio	33%	35%	40%	43%	38%	35%	33%
Fort Steilacoom:							
Revenues	\$ 310,000	\$ 216,384	\$ 230,243	\$ 252,159	\$ 196,073	\$ 205,018	\$ 50,666
Expenditures	\$ 410,815	\$ 449,884	\$ 417,950	\$ 443,644	\$ 476,101	\$ 545,030	\$ 130,109
General Fund Subsidy	\$ 100,815	\$ 233,500	\$ 187,706	\$ 191,485	\$ 280,028	\$ 340,012	\$ 79,443
Recovery Ratio	75%	48%	55%	57%	41%	38%	39%
Subtotal Direct Cost:							
Revenues	\$ 743,299	\$ 664,846	\$ 729,470	\$ 748,630	\$ 738,724	\$ 743,978	\$ 173,891
Expenditures	\$ 1,450,394	\$ 1,510,770	\$ 1,424,912	\$ 1,433,634	\$ 1,661,495	\$ 1,757,479	\$ 374,661
General Fund Subsidy	\$ 707,095	\$ 845,925	\$ 695,442	\$ 685,004	\$ 922,771	\$ 1,013,501	\$ 200,770
Recovery Ratio	51%	44%	51%	52%	44%	42%	46%
Administration (Indirect Cost):							
Revenues	\$ 49,842	\$ 50,104	\$ 55,618	\$ 59,276	\$ 74,171	\$ 73,071	\$ 25,708
Expenditures	\$ 204,221	\$ 209,047	\$ 196,770	\$ 201,177	\$ 279,425	\$ 300,874	\$ 91,363
General Fund Subsidy	\$ 154,379	\$ 158,943	\$ 141,152	\$ 141,901	\$ 205,254	\$ 227,803	\$ 65,655
Recovery Ratio	24%	24%	28%	29%	27%	24%	28%
Total Direct & Indirect Cost:							
Revenues	\$ 793,141	\$ 714,950	\$ 785,087	\$ 807,906	\$ 812,895	\$ 817,049	\$ 199,599
Expenditures	\$ 1,654,615	\$ 1,719,818	\$ 1,621,682	\$ 1,634,811	\$ 1,940,920	\$ 2,058,353	\$ 466,024
General Fund Subsidy	\$ 861,475	\$ 1,004,868	\$ 836,595	\$ 826,905	\$ 1,128,025	\$ 1,241,304	\$ 266,425
Recovery Ratio	48%	42%	48%	49%	42%	40%	43%

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

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

Expenditures include allocation of internal service charges.

Fund 502 Property Management

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

Property Management Year-to-Date March				
Operating Expenditures	2015 Annual Actual	2016		% of Budget Spent
		Annual Budget	YTD Actual	
City Hall Facility	\$ 299,931	\$ 342,000	\$ 60,313	17.6%
Personnel	48,958	80,840	15,261	18.9%
Supplies	29,635	46,090	5,544	12.0%
Professional Services	90,962	48,990	15,087	30.8%
Utilities	124,523	139,360	23,783	17.1%
Repairs & Maintenance	5,179	25,000	-	0.0%
Other Services & Charges	36	900	-	0.0%
Intergovernmental	638	820	638	77.8%
Police Station	\$ 207,098	\$ 228,770	\$ 65,279	28.5%
Personnel	46,834	41,950	14,930	35.6%
Supplies	13,317	26,200	8,229	31.4%
Professional Services	50,441	47,900	14,940	31.2%
Utilities	84,793	93,730	23,528	25.1%
Repairs & Maintenance	11,328	18,000	3,267	18.2%
Other Services & Charges	-	500	-	0.0%
Intergovernmental	385	490	385	78.6%
Sounder Station	\$ 154,520	\$ 178,530	\$ 31,434	17.6%
Personnel	9,365	8,380	2,986	35.6%
Supplies	4,988	5,000	615	12.3%
Professional Services	5,521	-	24,923	n/a
Utilities	5,764	-	1,108	n/a
Repairs & Maintenance	70	4,650	-	0.0%
Contractual Services - Security	100,000	113,000	-	0.0%
Contractual Services - Other	28,812	47,500	1,802	3.8%
Total	\$ 661,549	\$ 749,300	\$ 157,026	21.0%

Fund 301 – Parks CIP

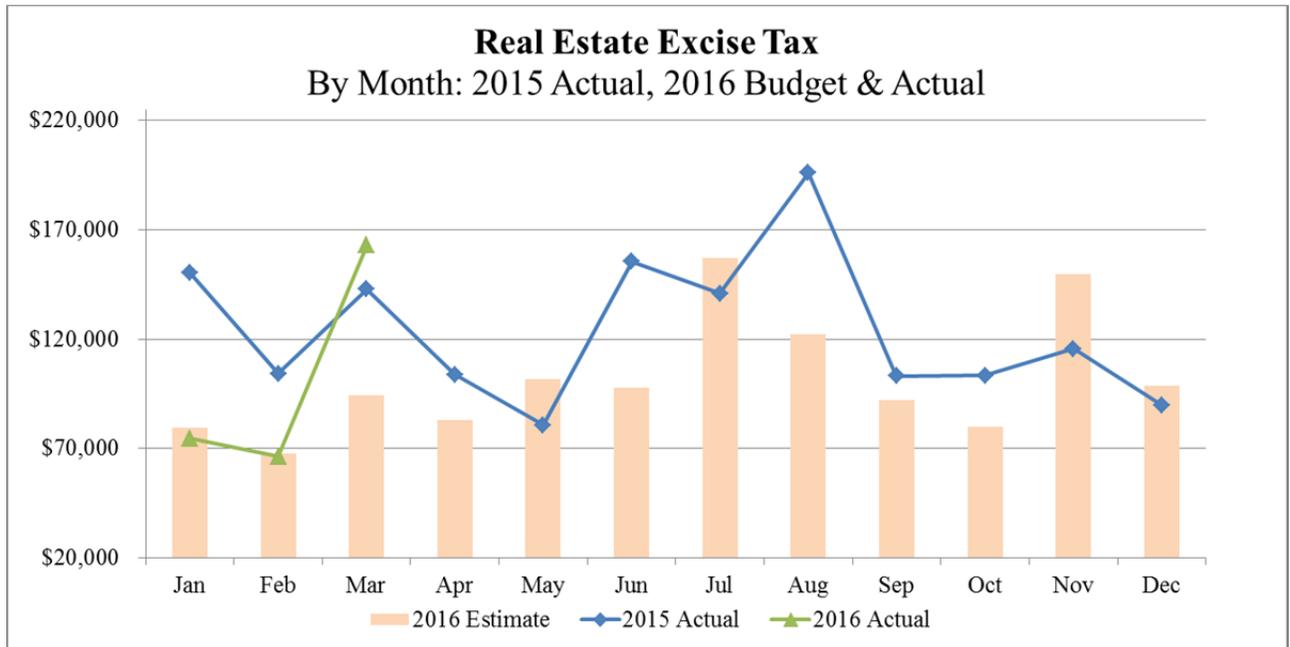
The Parks Capital Project Fund accounts for the receipts and disbursements related to the acquisition or construction of major park capital facilities with the exception of those facilities financed by proprietary and trust funds.

Capital Projects - Parks	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Unallocated	23,555	23,555	-	-	-	-	23,555	23,555
Springbrook Park Expansion - Phase II	71,959	71,960	435,274	-	507,233	16,241	-	55,719
Waughop Lake Trail	(592)	(592)	475,000	592	474,408	-	-	-
Harry Todd Playground Replacement	-	-	193,550	-	193,550	-	-	-
Town Green Community Stage	-	-	300,000	-	300,000	-	-	-
Chambers Creek Trail Planning	-	-	25,000	-	25,000	-	-	-
Gateway	-	-	100,000	-	100,000	-	-	-
Fort Steilacoom Barn Removal	2,416	2,415	-	-	2,416	2,415	-	-
Springbrook Park Acquisition - Phase IV	(10,234)	(10,234)	10,234	10,234	-	-	(0)	-
Springbrook Bridge - Phase III	-	-	310,000	-	310,000	-	-	-
Ft Steilacoom Park Sports Field Improvements	-	-	500,000	-	500,000	-	-	-
	-	-	-	-	-	-	-	-
Total	\$ 87,104	\$ 87,104	\$ 2,349,058	\$ 10,826	\$ 2,412,607	\$ 18,656	\$ 23,555	\$ 79,274
Beginning Fund Balance, Jan 1 \$ 87,104								
Year-to-date Sources \$ 10,826								
Year-to-date Uses \$ 18,656								
Ending Fund Balance - March 31, 2016 \$ 79,274								

Fund 102 Real Estate Excise Tax

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

Real Estate Excise Tax								
Year-to-Date March								
Month	2014 Actual	2015	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 59,732	\$ 150,378	\$ 79,616	\$ 74,607	\$ (75,771)	-50.4%	\$ (5,009)	-6.3%
Feb	59,358	104,218	67,920	66,359	(37,859)	-36.3%	(1,560)	-2.3%
Mar	81,800	142,792	94,291	162,877	20,085	14.1%	68,586	72.7%
Apr	58,690	103,885	82,808	-	-	-	-	-
May	95,468	80,723	101,634	-	-	-	-	-
Jun	78,310	155,472	97,669	-	-	-	-	-
Jul	169,840	140,920	157,153	-	-	-	-	-
Aug	98,834	195,952	122,333	-	-	-	-	-
Sep	134,671	103,229	92,143	-	-	-	-	-
Oct	71,814	103,293	80,149	-	-	-	-	-
Nov	75,133	115,624	149,643	-	-	-	-	-
Dec	116,650	89,963	98,641	-	-	-	-	-
Total YTD	\$ 200,890	\$ 397,388	\$ 241,827	\$ 303,843	\$ (93,545)	-23.5%	\$ 62,016	25.6%
Total Annual	\$ 1,100,300	\$ 1,486,449	\$ 1,224,000	\$ 303,843				
REET Sales (in millions)	\$40.18	\$79.48	\$48.37	\$60.77				
Ave Change (2011 - 2015):		-10.2%						



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

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

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

Month	Transaction Type			Major Transactions - 2016		
	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	59	54	113	Grand Cedars Apts 5226 to 5230 Chicago Ave SW	\$1,289,000	\$6,381
Feb	62	60	122	Pacific Ridge Apts 13020 Lincoln Blvd SW	\$1,718,000	\$8,504
Mar	65	97	162	Amber Court Apartments 12809 Lincoln Ave SW Commercial Vacant Land 5211 100th St SW Commercial Multi Unit (Office/Retail) 15305 Union Ave SW New Construction (Fast Food) 15201 Union Ave SW Palace Casino 8108 to 8200 Tacoma Mall Blvd South	\$1,250,000 \$1,830,000 \$1,995,000 \$3,000,000 \$4,500,000	\$6,188 \$9,059 \$9,875 \$14,850 \$22,275
Total YTD	186	211	397		\$15,582,000	\$77,132

Month	Transaction Type			Major Transactions - 2015		
	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	49	55	104	Single Family Residence Auto Wrecking 2520 112th St South Lakewood Towne Center - Various Lakewood Towne Center - Various	\$1,000,000 \$1,500,000 \$11,770,000 \$5,750,000	\$4,950 \$7,425 \$58,850 \$28,462
Feb	51	48	99	Single Family Residence Eagles Lair Apts 12710 56th Ave Ct SW Lakewood Business Park 10029 South Tacoma Way	\$1,450,000 \$2,100,000 \$9,900,000	\$7,178 \$10,395 \$49,005
Mar	51	80	131	Single Family Residence Lakewood Orthopaedic Surgeons 7308 Bridgeport Way W	\$1,275,000 \$13,750,000	\$6,311 \$68,063
Apr	59	86	145	Single Family Residence Gas Station Mini Mart 10006 South Tacoma Way	\$1,575,000 \$1,900,000	\$7,796 \$9,405
May	61	74	135	Duplex Condo 8327 Phillips Road SW	\$1,200,000	\$5,940
Jun	51	98	149	Alpine Estates 6622 146th St SW Apartment Complex 7715 Douglas St SW Apartment Complex 4702 to 4731 124th St SW Single Family Residence Waverly Manor Apts 5469 Steilacoom Blvd SW	\$1,130,000 \$1,438,000 \$1,450,000 \$1,755,000 \$3,100,000	\$5,594 \$7,118 \$7,118 \$8,687 \$15,345
Jul	66	115	181	Single Family Residence Chambers Creek Center, Albertsons & Retail	\$1,025,000 \$1,096,565	\$5,074 \$5,428
Aug	61	177	238	Single Family Residence Single Family Residence Safe Store Mini-Storage 3723 112th St SW Steeple Chase Apartments 8302 to 8320 84th Ave SW	\$1,235,338 \$1,775,000 \$3,591,000 \$12,230,000	\$6,115 \$8,786 \$17,775 \$60,539
Sep	70	87	157	Single Family Residence	\$1,700,000	\$8,415
Oct	72	66	138	Woodlake Estates Apt Complex 6502 Mt Tacoma Dr W	\$5,386,250	\$26,662
Nov	68	65	133	Evergreen Ridge Apts 12615 to 12623 Lincoln Ave SW Retail Stand Alone/Commercial Land Impr. 5200 100th St SW Best Night Inn 9325 South Tacoma Way Walgreens 9505 Bridgeport Way SW	\$1,050,000 \$1,900,000 \$3,000,000 \$4,455,000	\$5,198 \$9,405 \$14,850 \$22,052
Dec	67	70	137	Commercial (Green Coconut Tree, Business Services, Lil Firehouse Coffee) 8813 Edgewater Drive Single Family Residence	\$1,050,000 \$1,060,000	\$5,198 \$8,217
Total YTD	151	183	334	-	\$48,495,000	\$240,638
Total Annual	726	1,021	1,747		\$151,092,153	\$751,993

Fund 103 Transportation Benefit District

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

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

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

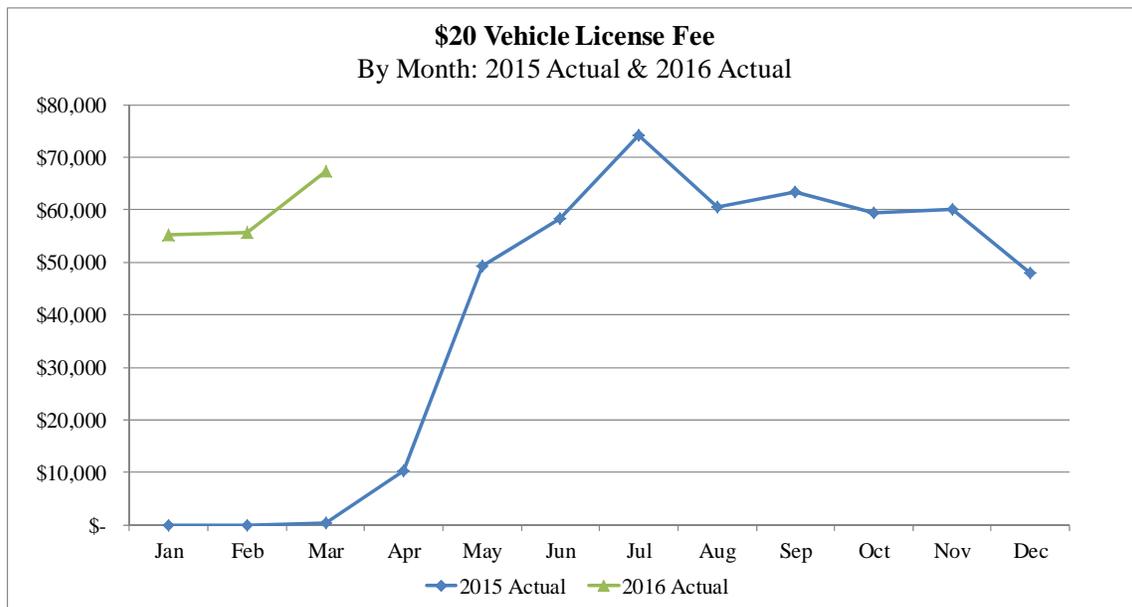
The VLF is expected to generate \$4.08M between 2015 and 2020. The funding, coupled with existing City revenue totaling \$5.06M, will finance the pavement and transportation projects totaling \$9.14M in improvements between 2015 and 2020.

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

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

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

Vehicle Licensing Fee Year-to-Date May				
Month	2015 Actual	2016 Actual	Over / (Under)	
			2016 Actual vs 2015 Actual	
			\$	%
Jan	\$ -	\$ 55,183	\$ 55,183	-
Feb	-	55,664	55,664	-
Mar	475	67,320	66,845	14066.7%
Apr	10,375	-	-	-
May	49,381	-	-	-
Jun	58,311	-	-	-
Jul	74,250	-	-	-
Aug	60,529	-	-	-
Sep	63,365	-	-	-
Oct	59,360	-	-	-
Nov	60,034	-	-	-
Dec	47,936	-	-	-
Total YTD	\$ 475	\$ 178,167	\$ 177,692	37393.1%
Total Annual Actual	\$ 484,016	\$ 685,000	Total Annual Budget	26% YTD Revenue as % of Budget



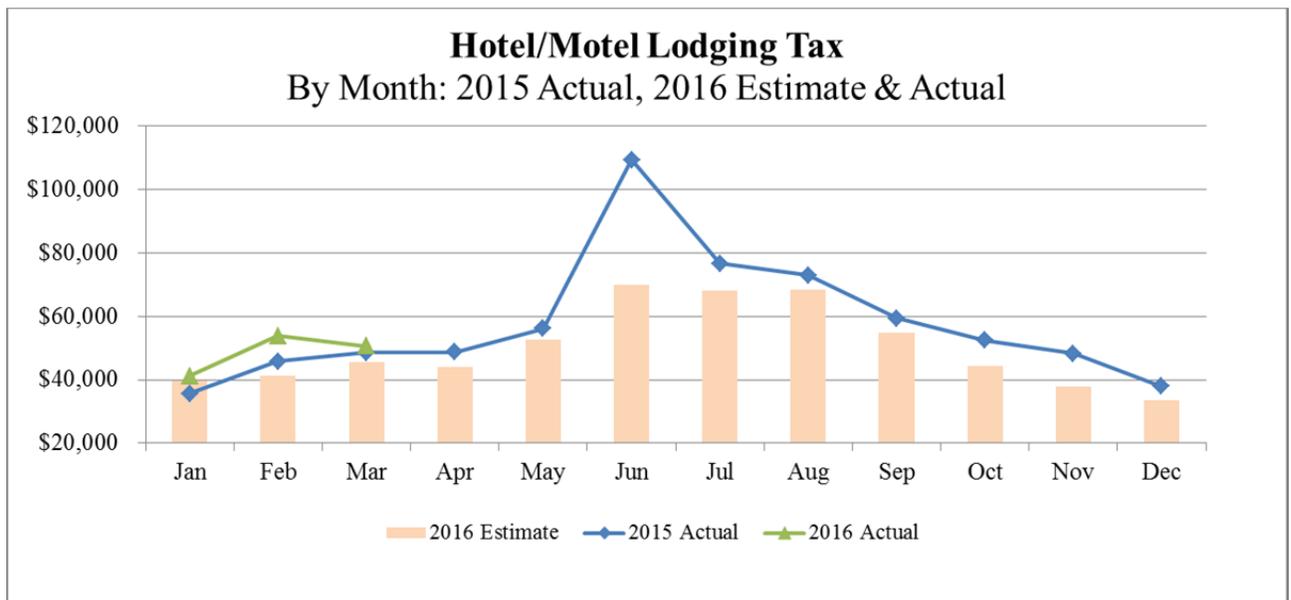
Fund 104 Hotel/Motel Lodging Tax

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

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

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

Hotel/Motel Lodging Tax								
Year-to-Date March								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 31,153	\$ 35,671	\$ 39,785	\$ 41,213	\$ 5,542	15.5%	\$ 1,428	3.6%
Feb	42,805	45,792	41,288	53,843	8,051	17.6%	12,556	30.4%
Mar	40,341	48,524	45,461	50,676	2,152	4.4%	5,215	11.5%
Apr	33,783	48,718	43,911		-	-	-	-
May	53,110	56,175	52,615		-	-	-	-
Jun	52,662	109,366	69,876		-	-	-	-
Jul	65,383	76,596	67,954		-	-	-	-
Aug	72,132	72,894	68,444		-	-	-	-
Sep	56,875	59,416	54,815		-	-	-	-
Oct	44,934	52,395	44,417		-	-	-	-
Nov	36,615	48,334	37,997		-	-	-	-
Dec	30,074	37,918	33,438		-	-	-	-
Total YTD	\$ 114,299	\$ 129,987	\$ 126,533	\$145,732	\$ 15,745	12.1%	\$ 19,199	15.2%
Annual Total	\$ 559,867	\$ 691,798	\$ 600,000	n/a	n/a	n/a	n/a	n/a
Average Change (2011 - 2015):		6.3%						



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

Hotel/Motel Lodging Tax Summary	2016 Annual Budget	2016 YTD Actual - March
4% Revenue:		
Special Hotel/Motel Tax (2%)	\$ 171,429	\$ 41,638
Transient Rental Income (2%)	171,429	41,638
Subtotal	342,858	83,276
3% Revenue:		
Special Hotel/Motel Tax (3%)	257,142	62,457
Subtotal	257,142	62,457
Interest	-	307
Total Revenue	600,000	146,040
4% Expenditure:		
Asia Pacific Cultural Center	10,000	-
Historic Fort Steilacoom Association	10,000	-
Lakewold Gardens	40,000	-
Lakewood Chamber of Commerce	80,000	11,594
City of Lakewood Economic Development - Have You Seen Lakewood Lately?	15,000	-
Lakewood Historical Society & Museum	39,500	-
City of Lakewood PRCS - Farmers Market	20,000	833
City of Lakewood PRCS - SummerFEST 2016 & Triathlon	29,000	2,328
Lakewood Playhouse	49,000	3,811
Lakewood Sister Cities Association	10,000	-
Tacoma Regional Convention + Visitor Bureau	50,000	15,730
Tacoma South Sound Sports Commission	40,000	6,889
Grave Concerns	9,500	-
Subtotal	402,000	41,184
3% Expenditure:		
City of Lakewood PRCS - Bridgeport Way SW Gateway Improvement Project	50,000	-
City of Lakewood PRCS - Waughop Lake Trail Improvement Project	100,000	592
CPTC McGavick Center Payment #9 of 20	101,850	-
Ft. Steilacoom Field Improvements	250,000	-
Subtotal	501,850	592
Total Expenditures	\$ 903,850	\$ 41,776
Beginning Balance - Total	\$ 1,273,139	\$ 1,273,139
From 4%	\$ 446,928	\$ 446,928
From 3%	\$ 826,211	\$ 826,211
Ending Fund Balance - Total	\$ 969,289	\$ 1,377,403
From 4%	\$ 387,786	\$ 489,327
From 3%	\$ 581,503	\$ 888,076

Fund 302 – Transportation CIP

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

Capital Projects - Transportation	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Unallocated	119,671	119,671	3,969	92,339	-	-	123,640	212,010
Personnel, Engineering & Professional Svcs	(7,872)	(7,872)	468,500	108,000	460,628	96,517	1	3,612
New LED Streetlights	62,830	62,830	185,000	-	247,830	3,102	0	59,728
Neighborhood Traffic Safety	4,584	4,584	25,000	25,000	29,584	7,855	0	21,729
Minor Capital	45,060	45,060	250,000	-	295,060	-	(0)	45,060
Chip Seal Program	35,786	35,786	335,000	-	370,786	7,938	0	27,848
Bridgeport Way - 83rd to 75th	153,796	153,796	229,640	-	383,437	10,746	(0)	143,050
Gravelly Lake Drive 100th to Bridgeport	12,744	12,744	2,055,700	62,800	2,068,444	65,812	(0)	9,732
So Tacoma Way SR512 to 96th	62,089	62,089	3,907,593	-	3,969,681	35,638	1	26,451
Madigan Access Improvements	118,413	118,413	4,231,035	468,142	4,349,447	468,142	1	118,412
Traffic Signal Upgrade Ph 4 ¹	(3,014)	(3,014)	9,514	-	-	866	6,500	(3,881)
Steilacoom Blvd Safety Project	226,989	226,989	2,347,673	17,423	2,574,661	17,423	1	226,989
Bridgeport Way - JBLM to I-5	51,347	51,347	3,592,890	28,417	3,644,238	33,084	(1)	46,679
So Tacoma Way Steilacoom Blvd to 88th	132,566	132,566	1,602,317	14,448	1,734,883	18,060	0	128,954
112th/111th Bridgeport Way to Kendrick	(5,730)	(5,730)	53,631	17,314	47,901	7,584	(0)	4,000
Bridgeport Overlay PachHwy to 112th ²	(2,325)	(2,325)	4,325	-	2,000	883	(0)	(3,208)
Lakewood Dr. - 100th to Steilacoom Blvd	49,442	49,442	935,000	-	984,442	13,437	(0)	36,005
Steilacoom Blvd - Lkwd Dr to So Tac Way ³	(2,325)	(2,325)	4,325	-	2,000	762	0	(3,087)
108th St/Main St to Bridgeport Way	(10,963)	(10,963)	725,698	28,674	714,735	13,674	0	4,037
Lakewood Traffic Signal Upgrade Ph 5	63,226	63,226	414,494	395,881	477,719	459,067	1	40
Steilacoom Blvd - Farwest to Phillips	104,663	104,663	422,099	19,208	526,761	20,597	0	103,274
Safety Projects - Military Rd/112th	11,899	11,899	110,824	16,189	122,723	17,988	0	10,100
Safety Projects - Rdwy Safety @ 96th & 40th	7,360	7,360	56,367	136	63,727	151	0	7,345
Paths & Trails	10,143	10,143	5,000	1,214	-	-	15,143	11,356
Portland Ave Traffic Calming (Camp Murray Mitig)	86,971	86,971	-	-	5,408	932	81,563	86,039
100th & Lakewood Dr	61,724	61,724	-	-	10,189	-	51,535	61,724
LED Streetlight Retrofit	210,325	210,325	811,074	409,445	826,399	10,459	195,000	609,311
Bridgeport Way I-5 Ramp to Pac Hwy	5,130	5,130	-	1,080	-	-	5,130	6,210
Gravelly Lake Dr - Non Motorized Trail ⁴	-	-	150,000	-	150,000	462	-	(462)
North Gate Rd/Edgewood Ave Street Imp	-	-	23,000	23,000	23,000	13,023	-	9,977
Washington Blvd (Edgewood to GLD) Street Imp	-	-	77,000	35,000	77,000	35,000	-	(0)
John Dower Road Sidewalks - SRTS	-	-	100,000	500	100,000	61	-	439
Phillips Road Sidewalk - SRTS	-	-	50,000	500	50,000	61	-	439
Steilacoom Blvd - Weller to Phillips - SRTS	-	-	30,000	-	30,000	-	-	-
Gravelly Lake Dr - 59th to Steilacoom	-	-	400,000	-	400,000	-	-	-
So Tacoma Way - 88th to N City Limits	-	-	-	29,040	-	-	-	29,040
Total	\$ 1,604,528	\$ 1,604,528	\$ 23,616,669	\$ 1,793,750	\$ 24,742,683	\$ 1,359,324	\$ 478,514	\$ 2,038,954

Beginning Fund Balance, Jan 1 \$ 1,604,528
Year-to-date Sources \$ 1,793,750
Year-to-date Uses \$ 1,359,324
Ending Fund Balance - March 31, 2016 \$ 2,038,954

Footnote - Explanation of Transportation Capital Projects Negative Project Balances:

- 1 - Submitted final project report, final reimbursement (amount uncertain) from WSDOT pending.
- 2 - Final project report not yet submitted, will receive final reimbursement (amount uncertain) from WSDOT after submittal.
- 3 - Final project report not yet submitted, will receive final reimbursement (amount uncertain) from WSDOT after submittal.
- 4 - Pre-obligation engineering costs will be covered by 2016 SWM when funds are available.

Fund 311 – Sewer CIP

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

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

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

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

	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Capital Projects - Sewer Capital Projects								
Unallocated	39,172	39,172	-	-	-	1,553	39,172	37,620
Woodbrook Sewer Extensioin Phase 2	270,630	270,630	532,190	532,190	802,820	655,692	-	147,128
Total	\$ 309,802	\$ 309,802	\$ 532,190	\$ 532,190	\$ 802,820	\$ 657,245	\$ 39,172	\$ 184,747
Beginning Fund Balance, Jan 1 \$ 309,802								
Year-to-date Sources \$ 532,190								
Year-to-date Uses \$ 657,245								
Ending Fund Balance - March 31, 2016 \$ 184,747								

Fund 312 – Sanitary Sewer Connection CIP

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

	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Capital Projects - Sanitary Sewer Connection								
Operations	913,482	913,482	302,000	50,922	35,000	3,714	1,180,482	960,690
Total	\$ 913,482	\$ 913,482	\$ 302,000	\$ 50,922	\$ 35,000	\$ 3,714	\$ 1,180,482	\$ 960,690
Beginning Fund Balance, Jan 1 \$ 913,482								
Year-to-date Sources \$ 50,922								
Year-to-date Uses \$ 3,714								
Ending Fund Balance - March 31, 2016 \$ 960,690								

Fund 401 – Surface Water Management Operations & CIP

	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Capital Projects - Surface Water Mgmt								
Operations	4,948,311	4,948,311	2,702,500	212,884	4,323,254	409,320	3,327,557	4,751,875
Waughop Lake Management Plan	15,727	15,727	47,180	5,460	62,907	7,280	(0)	13,907
Stormwater Source Control Study ¹	(5,000)	(5,000)	229,769	20,949	229,769	20,949	(5,000)	(5,000)
Mountain View Outfall Water Quality	282,911	282,911	-	-	282,911	10,827	(0)	272,084
Stormwater Pipe Repair Project	250,000	250,000	-	-	250,000	-	-	250,000
Outfall Retrofit	300,000	300,000	-	-	300,000	-	-	300,000
Storm Drain Replacement BPW to Steilacoom	9,500	9,500	-	-	9,500	-	-	9,500
Total	\$ 5,801,448	\$ 5,801,448	\$ 2,979,449	\$ 239,293	\$ 5,458,341	\$ 448,375	\$ 3,322,556	\$ 5,592,366

Beginning Fund Balance, Jan 1 \$ 5,801,448
 Year-to-date Sources \$ 239,293
 Year-to-date Uses \$ 448,375
 Ending Fund Balance - March 31, 2016 \$ 5,592,366

Debt Service

Under RCW 39.36.020(2), the public may vote to approve bond issues for general government in an amount not to exceed 2.5% of the value of all taxable property within the City. Within the 2.5% limit, the City Council may approve bond issues not to exceed 1.5% of the City’s assessed valuation. Prior to the passage of new legislation in 1994, the statutory limit on councilmanic (non-voted) debt for general government purposes was 0.75% of assessed valuation. Another 0.75% of councilmanic debt was available only for lease-purchase contracts (RCW 35.43.200). These two components have now been combined and can be used for any municipal purpose, including using the entire 1.5% for bonds. Therefore, the City’s remaining debt capacity without voter approval is \$70.1M and an additional \$49.4M may be accessed with voter approval. The voter-approved capacity is generally referred to as unlimited tax general obligation debt, which requires 60% voter approval and the election must have a voter turnout of at least 40% of those who voted in the last State general election. With this vote, the voter approves additional property tax be levied above and beyond the constitutional and statutory caps on property tax.

In addition to this general purpose debt capacity, RCW 39.36.030(4) also allows voter approval of park facilities and utility bond issues, each limited to 2.5% of the City’s assessed valuation. Therefore, legally the City can issue up to a total of 7.5% of the City’s assessed valuation in bonds for \$366.7M. The tables below show the City’s available debt capacity and outstanding debt as of March 31, 2016.

Computation of Limitation of Indebtedness					
As of March 31, 2016					
Description	General Purpose		Excess Levy Open Space & Park (voted)	Excess Levy Utility Purposes (voted)	Total Debt Capacity
	Councilmanic (Limited GO)	Excess Levy (with a vote)			
AV = \$4,943,143,201 (A)					
1.50%	\$ 74,147,148	\$ (74,147,148)			\$ -
2.50%		\$ 123,578,580	\$ 123,578,580	\$ 123,578,580	\$ 370,735,740
Add: Cash on Hand for Redemption (B)	\$ -				\$ -
Less: Bonds Outstanding	\$ (4,034,374)	\$ -	\$ -	\$ -	\$ (4,034,374)
Remaining Debt Capacity	\$70,112,774	\$49,431,432	\$123,578,580	\$123,578,580	\$366,701,366
General Capacity (C)	\$119,544,206				

(A) Final Assessed Valuation for 2016 Property Tax Collection
 (B) Debt Service Prefunding (the City currently does not prefund debt service)
 (C) Combined Total for Councilmanic and Excess Levy Capacities

Summary of Outstanding Debt As of March 31, 2016								
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt	Average Annual Payment	Funding Source
2009 Limited Tax General Obligation Bonds (LTGO)	Police Facility	3/31/2009	12/1/2028	3.0 - 5.0%	\$ 2,719,507	\$ 1,995,000	\$ 210,000	General Fund
LOCAL Financing	LED Streetlight Retrofit	3/24/2015	12/1/2027	2.33%	\$ 1,460,000	\$ 1,460,000	\$ 156,000	General Fund
59th Avenue Promissory Note	Right-of-Way / Roadway in Lakewood	4/30/2005	4/30/2024	3.74%	\$ 1,071,000	\$ 579,374	\$ 77,000	General Fund
Subtotal					\$ 5,250,507	\$ 4,034,374	\$ 443,000	
PWTFL 04-691-PRE-132	American Lake Gardens/ Tillicum Sewer	7/7/2005	7/7/2024	1.00%	\$ 593,864	\$ 267,436	\$ 32,000	Assessments on all Lakewood Sewer Accounts
PWTFL 06-962-022	American Lake Gardens/ Tillicum Sewer	9/18/2006	9/18/2026	0.50%	\$ 5,000,000	\$ 3,239,303	\$ 305,000	Assessments on all Lakewood Sewer Accounts
PWTFL 08-951-025	American Lake Gardens/ Tillicum Sewer	3/1/2008	7/1/2028	0.50%	\$ 1,840,000	\$ 1,352,340	\$ 108,000	Assessments on all Lakewood Sewer Accounts
PWTFL 12-951-025	American Lake Gardens/ Tillicum Sewer	6/1/2012	6/1/2031	0.50%	\$ 179,295	\$ 179,295	\$ 13,000	Assessments on all Lakewood Sewer Accounts
Subtotal					\$ 7,613,159	\$ 5,038,374	\$ 458,000	
Combined Local Improve District (CLID) 1101/1103	Street Improvements	12/1/2006	12/1/2026	3.75 - 4.65%	\$ 2,824,704	\$ 1,115,000	\$ 156,000	Assessment on Eight Property Owners
Local Improvement District (LID) 1108	Street Improvements	1/1/2008	12/1/2027	4.22 - 5.3%	\$ 880,000	\$ 408,121	\$ 57,000	Assessment on Single Business
Subtotal					\$ 3,704,704	\$ 1,523,121	\$ 213,000	
Capital Lease - Copiers	Copiers	10/1/2015	12/1/2018		\$ 60,018	\$ 57,295	\$ 18,000	General Fund
Subtotal					\$ 60,018	\$ 57,295	\$ 18,000	
Total					\$ 16,628,388	\$ 10,653,164	\$ 1,132,000	

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

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

Cash & Investments

The City currently maintains a majority of its cash in its bank account to earn earnings credit which offsets banking service fees. A portion of the cash is also invested in securities purchased in-house. The average

Investment Schedule March 31, 2016						
Type	Settlement Date	Par Amount	Investment Cost	Maturity Date	Yield to Maturity	
Agency - Federal National Mortgage Association	8/20/2013	\$ 1,000,000	\$ 987,129	11/28/2016	0.99%	
In-House Investments Average Maturity (in # of days) & Yield				242	0.99%	
Average Yield of 6 Month Treasury Bill					0.45%	
Local Government Investment Pool (in # of days)			\$ 10,767,060	1	0.46%	
Average Portfolio Maturity & Yield				242	0.55%	
Total Investments		\$ 1,000,000	\$ 11,754,189			

portfolio yield is 0.55%, which is above the average yield on the 6-month Treasury bill and above the Local Government Investment Pool (LGIP). As of March 31, 2016, the total invested balance is \$11.8M.

By Fund Summary

The following table provides a summary of each fund's activity as of March 31, 2016.

Fund #/Fund Name	Beginning Fund Balance 1/1/2016	2016 YTD March		Revenue Over/(Under)	Ending Fund Balance 3/31/2016	Cash & Invest Balance 3/31/2016
		Revenues *	Expenditures **	Expenditures		
Total All Funds	\$ 23,143,356	\$ 16,710,817	\$ 14,152,651	\$ 2,558,166	\$ 25,701,525	\$ 16,205,203
001 General Fund	\$ 5,848,859	\$ 10,365,465	\$ 8,847,030	\$ 1,518,434	\$ 7,367,292	\$ 2,165,527
IXX Special Revenue Funds	\$ 2,889,166	\$ 1,642,376	\$ 1,018,524	\$ 623,852	\$ 3,513,019	\$ 2,991,478
101 Street Operations & Maintenance	-	561,274	561,274	-	-	(96,132)
102 Real Estate Excise Tax	476,554	303,928	149,234	154,693	631,247	402,011
103 Transportation Benefit District	-	178,174	2,500	175,674	175,674	175,674
104 Hotel/Motel Lodging Tax	1,273,140	146,040	41,776	104,264	1,377,404	1,252,523
105 Property Abatement	149,331	35,038	21,942	13,096	162,427	140,844
106 Public Art	34,074	2,009	-	2,009	36,083	36,084
180 Narcotics Seizure	481,575	45,323	49,546	(4,222)	477,353	514,830
181 Felony Seizure	-	-	-	-	-	-
182 Federal Seizure	206,847	10,110	3,069	7,041	213,888	213,887
190 Grants	67,267	139,818	145,363	(5,545)	61,722	(15,766)
191 Neighborhood Stabilization Program	152,875	-	1,809	(1,809)	151,066	151,105
192 South Sound Military Partnership	47,503	219,000	37,569	181,431	228,934	220,831
195 Public Safety Grants	-	1,664	4,442	(2,778)	(2,778)	(4,413)
2XX Debt Service Fund	\$ 1,495,834	\$ 170,545	\$ -	\$ 170,545	\$ 1,666,378	\$ 1,666,379
201 General Obligation Bond Debt Service	-	-	-	-	-	-
202 Local Improvement District Debt Service	484,396	124	-	124	484,520	484,520
204 Sewer Project Debt Service	616,937	170,320	-	170,320	787,257	787,257
251 Local Improvement District Guaranty	394,501	101	-	101	394,602	394,601
3XX Capital Project Funds	\$ 2,914,917	\$ 2,387,688	\$ 2,038,937	\$ 348,751	\$ 3,263,671	\$ (388,409)
301 General Government CIP	87,105	10,826	18,656	(7,830)	79,274	99,934
302 Transportation CIP	1,604,528	1,793,750	1,359,324	434,426	2,038,955	(1,364,654)
311 Sewer Project CIP	309,801	532,190	657,242	(125,053)	184,751	(89,137)
312 Sanitary Sewer Connection	913,483	50,922	3,714	47,207	960,691	965,448
4XX Enterprise Funds	\$ 5,801,449	\$ 239,293	\$ 448,375	\$ (209,082)	\$ 5,592,368	\$ 5,420,024
401 Surface Water Management	5,801,449	239,293	448,375	(209,082)	5,592,367	5,420,024
5XX Internal Service Funds	\$ 4,193,131	\$ 1,905,451	\$ 1,799,785	\$ 105,666	\$ 4,298,797	\$ 4,350,205
501 Vehicle & Equipment Replacement	3,684,937	346,591	270,751	75,840	3,760,777	3,760,777
502 City Hall Facility Services	447,248	176,783	176,783	-	447,250	453,899
503 Information Technology	60,946	385,700	355,875	29,825	90,771	135,529
504 Risk Management	-	996,377	996,377	-	-	-

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

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

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
(001) GENERAL FUND					
<i>REVENUES:</i>					
Taxes	\$25,056,768	\$25,902,341	\$7,592,260	\$25,533,800	\$7,827,936
Property Tax	6,468,617	6,563,936	2,856,422	6,639,000	2,920,287
Local Sales & Use Tax	8,272,877	8,707,904	2,035,713	8,601,900	2,168,890
Sales/Parks	481,690	515,202	122,511	499,900	131,130
Brokered Natural Gas Use Tax	79,394	33,661	6,551	30,000	5,377
Criminal Justice Sales Tax	863,463	926,884	208,669	898,300	222,762
Admissions Tax	654,011	656,410	148,735	680,400	150,249
Utility Tax	5,747,855	5,703,609	1,543,913	5,644,000	1,552,742
Leasehold Tax	6,457	22,800	498	8,000	554
Gambling Tax	2,482,403	2,771,934	669,247	2,532,300	675,945
Franchise Fees	3,382,845	3,520,594	833,547	3,510,300	854,306
Cable, Water, Sewer, Solid Waste	2,524,420	2,666,387	619,995	2,626,100	648,124
Tacoma Power	858,425	854,207	213,552	884,200	206,182
Development Service Fees	1,096,893	1,002,837	247,512	1,481,000	299,744
Building Permits	443,123	453,669	74,331	685,300	105,417
Other Building Permit Fees	100,147	98,058	17,681	143,600	26,774
Plan Review/Plan Check Fees	466,631	371,069	137,050	572,000	142,140
Other Zoning/Development Fees	86,993	80,040	18,450	80,100	25,413
Licenses & Permits	447,376	452,242	205,804	510,900	183,085
Business License	270,375	248,339	154,355	332,900	126,482
Alarm Permits & Fees	135,883	164,363	28,683	136,000	27,545
Animal Licenses	41,118	39,540	22,766	42,000	29,058
State Shared Revenues	1,146,708	1,108,785	287,129	1,197,900	297,837
Sales Tax Mitigation	48,556	46,846	12,229	50,000	11,674
Criminal Justice	147,169	134,679	26,455	150,200	36,547
Criminal Justice High Crime	332,925	224,154	84,251	236,700	46,059
Liquor Excise Tax	99,953	191,738	36,317	258,500	77,484
Liquor Board Profits	518,105	511,368	127,877	502,500	126,072
Intergovernmental	353,747	413,554	45,560	401,025	71,445
Police FBI & Other Misc	37,607	13,334	-	12,900	-
Police-Animal Svcs-Steilacoom	10,586	12,173	-	13,000	-
Police-Animal Svcs-Dupont	20,554	27,954	-	27,000	-
Police-South Sound 911 Investigations	-	-	-	-	2,890
Muni Court-University Place Contract	225,000	170,585	14,215	124,711	25,347
Muni Court-Town of Steilacoom Contract	10,000	99,276	16,504	92,352	22,711
Muni Court-City of Dupont	-	89,042	14,840	131,062	20,498
Administrative Services - Human Resources	-	1,190	-	-	-
Parks & Recreation	50,000	-	-	-	-

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
(001) GENERAL FUND-continued					
Charges for Services & Fees	1,003,355	944,539	183,529	989,500	228,939
Parks & Recreation Fees	234,414	231,151	39,522	262,500	51,373
Court Transport-University Place	11,220	-	-	-	-
Court Transport-Steilacoom	2,805	-	-	-	-
Police - Various Contracts	3,695	19,800	150	-	1,087
Police - Towing Impound Fees	49,300	37,000	12,500	40,000	4,900
Police - Extra Duty	398,599	363,353	65,991	400,000	97,056
Police - Western State Hospital Community Policing Program	288,027	286,537	62,902	276,000	69,000
Other	15,295	6,697	2,463	11,000	5,523
Fines & Forfeitures	2,089,104	1,981,247	587,468	2,194,100	452,899
Municipal Court	1,384,894	1,282,219	400,575	1,444,100	294,936
Photo Infraction	704,211	699,028	186,893	750,000	157,963
Miscellaneous/Interest/Other	140,049	117,636	41,867	74,150	21,279
Interest Earnings	7,202	7,919	2,450	2,000	2,518
Penalties & Interest - Taxes	33,952	21,915	8,633	30,500	5,779
Miscellaneous/Other	98,895	87,801	30,784	41,650	12,983
Interfund Transfers	313,060	284,700	82,425	284,700	71,175
Transfers In - Fund 101 Street O&M	28,360	-	-	-	-
Transfer In - Fund 401 SWM Operations	284,700	284,700	82,425	284,700	71,175
Subtotal Operating Revenues	\$35,029,905	\$35,728,474	\$10,107,099	\$36,177,375	\$10,308,645
% Revenue Change over Prior Year	1.85%	1.99%		1.26%	
<i>EXPENDITURES:</i>					
City Council	94,441	103,021	20,045	136,290	31,908
Legislative	90,811	103,021	20,045	132,840	31,808
Sister City	3,631	-	-	3,450	100
City Manager	528,918	601,322	153,303	590,062	169,933
Executive	425,967	477,028	127,179	461,012	132,087
Governmental Relations	102,950	124,294	26,124	129,050	37,846
Municipal Court	1,893,926	1,790,330	508,089	2,060,805	469,611
Judicial Services	986,509	1,009,561	349,471	1,161,725	284,195
Professional Services	444,802	489,074	73,221	523,700	111,048
Probation & Detention	462,615	291,696	85,396	375,380	74,369
Administrative Services	3,441,279	1,490,468	460,140	1,624,149	432,047
Finance	1,148,980	979,952	347,506	1,118,122	267,875
Information Technology	869,656	-	217	-	-
Human Resources & Safety	493,076	510,516	112,417	506,027	164,172
Risk Management	929,567	-	-	-	-

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
(001) GENERAL FUND-continued					
Legal	1,272,057	1,634,745	404,671	1,748,241	413,708
Legal (Civil & Criminal)	1,057,235	-	-	-	-
Civil Legal Services	-	823,942	250,799	889,610	231,796
Criminal Prosecution Services	-	397,917	97,173	477,620	103,631
City Clerk	133,536	283,737	56,699	291,011	78,281
Election	81,286	129,149	-	90,000	-
Community & Economic Development	2,068,245	1,876,796	436,384	2,192,913	502,858
Code Enforcement	282,065	-	-	-	-
Planning	676,832	-	-	-	-
Current Planning	-	631,708	125,455	617,985	221,822
Advance Planning	-	233,089	37,557	411,207	30,377
Building	817,591	845,554	242,100	997,557	209,247
Economic Development	291,756	166,445	31,272	166,164	41,412
Parks, Recreation & Community Services	2,155,686	2,465,429	510,586	2,683,236	530,304
Human Services	366,512	380,249	10,325	389,350	12,947
Administration	201,177	279,425	53,042	300,874	91,363
Recreation	301,182	378,728	60,035	400,970	66,752
Senior Services	207,557	205,028	43,616	212,760	57,792
Parks Facilities	481,251	601,638	218,952	598,719	120,008
Fort Steilacoom Park	443,644	476,101	96,749	545,030	130,109
Street Landscape Maintenance	154,363	144,261	27,866	235,533	51,332
Police	19,600,949	21,595,504	5,811,514	22,497,291	5,734,895
Command	1,804,138	3,843,299	1,468,548	4,555,508	1,450,762
Jail Service	693,896	700,814	160,635	624,240	104,407
Dispatch Services/SS911	2,027,605	2,112,715	460,619	2,156,869	510,893
Investigations	2,491,608	3,436,838	831,225	3,609,200	869,261
Patrol	6,722,494	6,918,555	1,636,512	6,995,550	1,661,485
Special Units	1,223,404	156,104	43,761	110,850	42,822
SWAT	107,997	81,170	20,280	73,710	23,378
Crime Prevention	757,439	819,654	210,040	922,670	218,539
Contracted Services (Extra Duty, offset by Revenue)	441,460	443,998	143,259	400,000	222,788
Community Safety Resource Team (CSRT)	321,782	393,837	135,367	429,407	95,301
Training	217,496	113,660	31,272	107,425	12,492
Traffic Policing	1,259,338	1,161,290	299,087	1,353,320	238,060
Property Room	299,386	264,470	68,217	313,300	51,166
Reimbursements	493,432	457,237	129,011	105,332	86,857
Emergency Management	14,407	18,773	-	29,040	762
Animal Control	308,667	298,364	77,590	320,870	49,203
Road & Street/Camera Enforcement	416,400	374,726	96,092	390,000	96,720

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
(001) GENERAL FUND-continued					
Property Management	825,724	-	-	-	-
Facilities Maintenance	273,676	-	-	-	-
City Hall Facility	96,752	-	-	-	-
Law Enforcement Facilities	296,394	-	-	-	-
Parking Facilities/Light Rail	158,902	-	-	-	-
Non-Departmental	483,741	507,564	50,231	611,100	93,276
Commuter Trip Reduction	7,942	1,128	134	-	179
Fleet Management	1,844	-	-	-	-
Other (affects many departments)	147,701	131,274	46,572	131,290	56,544
Liquor/Pollution Control	38,496	-	-	-	-
Unallocated Internal Service Charges	-	-	3,525	-	1,553
Transfer to Fund 105/190 Abatement Program	-	35,000	-	35,000	35,000
Transfer to Fund 201 GO Bond Debt Service	287,758	340,162	-	444,810	-
Interfund Transfers	1,036,675	1,266,320	411,829	1,312,143	320,050
Transfer to Fund 101 Street O&M	1,001,675	1,266,320	411,829	1,312,143	320,050
Transfer to Fund 102 Street Capital	35,000	-	-	-	-
Contributions to Reserve Funds	920,300	-	-	-	-
Contribution to Fund 501 Vehicle & Equip Reserves	920,300	-	-	-	-
Subtotal Operating Expenditures	\$34,321,939	\$33,331,499	\$8,766,790	\$35,456,230	\$8,698,590
% Expenditure Change over Prior Year	0.30%	-2.89%		6.37%	
OPERATING INCOME (LOSS)	\$707,965	\$2,396,975	\$1,340,309	\$721,145	\$1,610,055
As a % of Operating Expenditures	2.06%	7.19%		2.03%	
<i>OTHER FINANCING SOURCES:</i>					
Grants, Donations/Contrib, 1-Time	299,991	335,163	108,183	259,368	56,819
Contributions/Donations	47,889	52,306	28,352	44,000	13,959
Proceeds from Sale of Assets/Capital Lease	-	1	1	-	-
Grants	252,102	282,856	79,830	215,368	42,861
Transfers In	2,015,015	40,802	-	270,000	-
Transfer In - Fund 180 Narcotics Seizure	14,061	-	-	-	-
Transfer In - Fund 181 Felony Seizure	85,939	-	-	-	-
Transfer In - Fund 190 Grants	840,056	-	-	-	-
Transfer In - Fund 251 LID Guaranty	-	-	-	270,000	-
Transfer In - Fund 501 Fleet & Equipment	1,074,959	40,802	-	-	-
Subtotal Other Financing Sources	\$2,315,006	\$375,965	\$108,183	\$529,368	\$56,819

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
(001) GENERAL FUND-continued					
<i>OTHER FINANCING USES:</i>					
Capital & Other 1-Time	973,111	570,544	27,520	734,513	20,440
Municipal Court	51,459	51,350	-	18,056	-
City Council	5,264	-	-	-	-
City Manager	18,000	31,573	-	11,933	1,634
Administrative Services	285,692	3,992	-	9,785	4,487
Legal/Clerk	21,209	309,575	5,564	47,453	6,350
Community & Economic Development	338,966	59,524	21,956	466,165	7,969
Parks, Recreation & Community Services	9,725	1,294	-	72,582	-
Police	215,412	113,235	-	108,539	-
Public Works/Property Management	27,385	-	-	-	-
Interfund Transfers	97,848	886,229	55,000	613,020	128,000
Transfer Out - Fund 101 Street O&M	37,000	-	-	14,531	-
Transfer Out - Fund 192 OEA Grant	50,000	50,000	50,000	54,750	50,000
Transfer Out - Fund 195 Police Grants	10,848	-	-	-	-
Transfer Out - Fund 301 General Govt'l/Parks CIP	-	146,729	-	-	-
Transfer Out - Fund 302 Transportation CIP	-	689,500	5,000	310,500	78,000
Transfer Out - Fund 501 Fleet & Equip Reserves	-	-	-	233,239	-
Subtotal Other Financing Uses	\$1,070,959	\$1,456,773	\$82,520	\$1,347,533	\$148,440
Total Revenues and Other Sources	\$37,344,911	\$36,104,439	\$10,215,283	\$36,706,743	\$10,365,465
Total Expenditures and other Uses	\$35,392,899	\$34,788,272	\$8,849,310	\$36,803,763	\$8,847,030
Beginning Fund Balance:	\$2,580,681	\$4,532,693	\$4,532,693	\$5,848,860	\$5,848,860
Ending Fund Balance:	\$4,532,693	\$5,848,860	\$5,898,666	\$5,751,840	\$7,367,294
Ending Fund Balance as a % of Gen/Street Operating Revenues	12.6%	16.0%	57.1%	15.5%	69.8%
Reserve - Total Target 12% of Gen/Street Operating Revenues	\$4,316,235	\$4,397,783	\$4,397,783	\$4,445,565	\$4,445,565
2% Contingency Reserves	\$719,372	\$732,964	\$732,964	\$740,928	\$740,928
5% General Fund Reserves	\$1,798,431	\$1,832,409	\$1,832,409	\$1,852,319	\$1,852,319
5% Strategic Reserves	\$1,798,431	\$1,832,409	\$1,832,409	\$1,852,319	\$1,852,319
Unreserved / (12% Adopted Reserves Shortfall):	\$216,459	\$1,451,078	\$1,500,883	\$1,306,275	\$2,921,729

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 101 STREET OPERATIONS & MAINTENANCE					
<i>REVENUES:</i>					
Permits	84,653	56,942	15,951	28,000	33,848
Engineering Review Fees	1,303	1,050	650	300	-
Motor Vehicle Fuel Tax	852,760	861,723	200,064	840,700	205,189
Interest Earnings	2	-	-	-	-
Subtotal Operating Revenues	\$ 938,717	\$ 919,715	\$ 216,665	\$ 869,000	\$ 239,037
<i>EXPENDITURES:</i>					
Street Lighting	490,880	470,847	92,202	309,656	100,662
Traffic Control Devices	548,874	442,137	76,855	440,240	74,247
Snow & Ice Response	28,643	10,103	261	15,850	1,036
Road & Street Preservation	969,480	1,246,351	448,736	1,382,447	379,246
Transfer Out - Fund 001 General Admin Support	28,360	-	-	-	-
Contribution to Fleet & Equipment Reserves	100	-	-	-	-
Subtotal Operating Expenditures	\$ 2,066,337	\$ 2,169,439	\$ 618,054	\$ 2,148,193	\$ 555,192
OPERATING INCOME (LOSS)	\$ (1,127,620)	\$ (1,249,724)	\$ (401,388)	\$ (1,279,193)	\$ (316,155)
<i>OTHER FINANCING SOURCES:</i>					
Donations/Contributions	4,146	9,780	-	-	-
Proceeds from Sale of Assets/Capital Lease	(2,096)	2,288	2,288	-	-
Judgments, Settlements/Miscellaneous	16,205	2,143	797	-	612
Permits Deposits for Professional Services	-	5,060	-	-	1,575
Transfer In From General Fund	1,038,675	1,266,320	411,829	1,326,674	320,050
Subtotal Other Financing Sources	\$ 1,056,931	\$ 1,285,591	\$ 414,914	\$ 1,326,674	\$ 322,237
<i>OTHER FINANCING USES:</i>					
Grants/Other	12,280	5,060	-	-	1,575
Building, Vehicles, Equipment	-	3,703	13,526	32,481	4,507
Construction - Traffic Control	-	27,105	-	15,000	-
Subtotal Other Financing Uses	\$ 12,280	\$ 35,867	\$ 13,526	\$ 47,481	\$ 6,082
Total Revenues and Other Sources	\$ 1,995,648	\$ 2,205,306	\$ 631,579	\$ 2,195,674	\$ 561,274
Total Expenditures and other Uses	\$ 2,078,617	\$ 2,205,306	\$ 631,580	\$ 2,195,674	\$ 561,274
Beginning Fund Balance:	\$ 82,969	\$ -	\$ (0)	\$ -	\$ -
Ending Fund Balance:	\$ (0)	\$ (0)	\$ 0	\$ -	\$ (0)

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 102 REAL ESTATE EXCISE TAX (Street Capital Fund prior to 2015)					
<i>REVENUES:</i>					
Real Estate Excise Tax	1,100,298	1,486,450	397,389	1,224,000	303,844
Solid Waste Recycling Licenses & Permits	1,300	-	-	-	-
Motor Vehicle Fuel Tax	348,310	-	-	-	-
Engineering Services	475,145	-	-	-	-
Mitigation Fees	400,114	-	-	-	-
Interest Earnings	105	77	-	-	84
Grants	3,768,444	-	-	-	-
Donations/Contributions	10,837	-	-	-	-
Proceeds from Sale of Assets/Capital Lease	-	-	750	-	-
Transfer In From 001 General Fund	35,000	-	-	-	-
Transfer In - Fund 401 Surface Water Mgmt	44,890	-	-	-	-
Total Revenue	\$ 6,184,443	\$ 1,486,527	\$ 398,139	\$ 1,224,000	\$ 303,928
<i>EXPENDITURES:</i>					
Capital Projects	5,419,063	-	-	-	-
Transfer Out - Fund 301 Parks CIP	-	85,878	-	60,234	10,234
Transfer Out - Fund 302 Transportation Capital	-	1,773,634	1,182,522	1,606,071	139,000
Transfer Out - Fund 401 Surface Water Mgmt	487,975	268,989	-	-	-
Total Expenditures	\$ 5,907,038	\$ 2,128,501	\$ 1,182,522	\$ 1,666,305	\$ 149,234
Beginning Fund Balance:	\$ 841,124	\$ 1,118,529	\$ 1,118,529	\$ 476,554	\$ 476,554
Ending Fund Balance:	1,118,529	476,554	334,146	34,249	631,247

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT					
<i>REVENUES:</i>					
\$20 Vehicle License Fee (net of fee)	-	484,016	475	685,000	178,167
Interest Earnings	-	49	-	-	7
Total Revenue	\$ -	\$ 484,065	\$ 475	\$ 685,000	\$ 178,174
<i>EXPENDITURES:</i>					
WCIA Risk Assessment	-	2,500	2,500	2,500	2,500
Audit	-	-	-	4,000	-
Transfer to Fund 302 Transportation Capital	-	481,565	-	678,500	-
Total Expenditures	\$ -	\$ 484,065	\$ 2,500	\$ 685,000	\$ 2,500
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	-	-	(2,025)	-	175,674

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 104 HOTEL/MOTEL LODGING TAX					
<i>REVENUES:</i>					
Special Hotel/Motel Lodging Tax (5%)	399,904	494,141	92,848	428,571	104,095
Transient Rental income Tax (2%)	159,962	197,656	37,139	171,429	41,638
Interest Earnings	1,255	2,920	824	-	307
Total Revenues	\$ 561,121	\$ 694,717	\$ 130,811	\$ 600,000	\$ 146,040
<i>EXPENDITURES:</i>					
Administration	19,319	2,658	281	-	-
Lodging Tax Programs	448,620	412,477	52,784	503,850	41,184
Lodging Tax Programs-Transfer Out to Fund 301 Parks CIP	-	35,000	-	400,000	592
Total Expenditures	\$ 467,938	\$ 450,135	\$ 53,064	\$ 903,850	\$ 41,776
Beginning Fund Balance:	\$ 935,374	\$ 1,028,557	\$ 1,028,557	\$ 1,273,140	\$ 1,273,140
Ending Fund Balance:	\$ 1,028,557	\$ 1,273,140	\$ 1,106,304	\$ 969,290	\$ 1,377,404

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 105 PROPERTY ABATEMENT					
<i>REVENUES:</i>					
Abatement Charges	47,549	2,525	-	8,869	-
Interest Earnings	123	34	-	-	38
Judgments & Settlements	20,002	-	-	-	-
Transfer In - Fund 001 General	-	35,000	-	35,000	35,000
Total Revenues	\$ 67,674	\$ 37,559	\$ -	\$ 43,869	\$ 35,038
<i>EXPENDITURES:</i>					
Abatement	44,074	150,000	33,062	193,200	21,942
Total Expenditures	\$ 44,074	\$ 150,000	\$ 33,062	\$ 193,200	\$ 21,942
Beginning Fund Balance:	\$ 238,171	\$ 261,771	\$ 261,771	\$ 149,331	\$ 149,331
Ending Fund Balance:	\$ 261,771	\$ 149,331	\$ 228,709	\$ -	\$ 162,427

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 106 PUBLIC ART					
<i>REVENUES:</i>					
Interest Earnings	10	9	-	-	9
Facilities Rental	13,500	9,000	1,000	10,000	2,000
Donations/Contributions	-	400	400	-	-
Total Revenues	\$ 13,510	\$ 9,409	\$ 1,400	\$ 10,000	\$ 2,009
<i>EXPENDITURES:</i>					
Arts Commission Programs	123	723	-	2,000	-
Public Art	-	-	-	31,000	-
Total Expenditures	\$ 123	\$ 723	\$ -	\$ 33,000	\$ -
Beginning Fund Balance:	\$ 12,001	\$ 25,388	\$ 25,388	\$ 33,388	\$ 34,074
Ending Fund Balance:	\$ 25,388	\$ 34,074	\$ 26,788	\$ 10,388	\$ 36,083

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 180 NARCOTICS SEIZURE					
<i>REVENUES:</i>					
Forfeitures	67,563	166,343	39,845	110,000	38,362
Grants	29,168	-	(2,552)	-	-
Law Enforcement Contracts	-	23,281	2,744	6,828	6,828
Interest Earnings	686	1,443	414	-	133
Total Revenues	\$ 97,417	\$ 191,066	\$ 40,451	\$ 116,828	\$ 45,323
<i>EXPENDITURES:</i>					
Investigations	283,413	192,753	32,052	598,413	44,190
Capital Purchases	94,845	-	-	-	5,355
Transfer Out - Fund 001 General	14,061	-	-	-	-
Total Expenditures	\$ 392,319	\$ 192,753	\$ 32,052	\$ 598,413	\$ 49,546
Beginning Fund Balance:	\$ 778,174	\$ 483,272	\$ 483,272	\$ 481,585	\$ 481,585
Ending Fund Balance:	\$ 483,272	\$ 481,585	\$ 491,670	\$ -	\$ 477,363

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 181 FELONY SEIZURE					
<i>REVENUES:</i>					
Interest Earnings	289	-	-	-	-
Total Revenues	\$ 289	\$ -	\$ -	\$ -	\$ -
<i>EXPENDITURES:</i>					
Investigations	10,968	5,044	3,913	-	-
Transfer to Fund 001 General	85,939	-	-	-	-
Total Expenditures	\$ 96,907	\$ 5,044	\$ 3,913	\$ -	\$ -
Beginning Fund Balance:	\$ 101,662	\$ 5,044	\$ 5,044	\$ -	\$ -
Ending Fund Balance:	\$ 5,044	\$ 0	\$ 1,130	\$ -	\$ -

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 182 FEDERAL SEIZURE					
<i>REVENUES:</i>					
Forfeitures	68,945	218,838	32,537	-	10,057
Interest Earnings	34	62	-	-	53
Total Revenues	\$ 68,979	\$ 218,899	\$ 32,537	\$ -	\$ 10,110
<i>EXPENDITURES:</i>					
Crime Prevention	37,432	83,840	26,851	206,847	3,069
Total Expenditures	\$ 37,432	\$ 83,840	\$ 26,851	\$ 206,847	\$ 3,069
Beginning Fund Balance:	\$ 40,240	\$ 71,787	\$ 71,787	\$ 206,847	\$ 206,847
Ending Fund Balance:	\$ 71,787	\$ 206,847	\$ 77,473	\$ -	\$ 213,888

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 190 CDBG/GRANTS					
<i>REVENUES:</i>					
Grants	1,074,353	817,012	234,218	2,168,055	139,594
Interest Earnings	1,404	1,004	180	879	224
Miscellaneous/Contributions	12,058	16,250	10,000	-	-
Transfer In - Fund 001 General	-	-	-	-	-
Total Revenues	\$ 1,087,814	\$ 834,266	\$ 244,399	\$ 2,168,934	\$ 139,818
<i>EXPENDITURES:</i>					
Grants & Contributions	1,066,645	626,266	235,008	1,436,003	131,689
Transfer Out - Fund 001 General	840,056	-	-	-	-
Transfer Out - Fund 302 Transportation	-	163,114	-	800,198	13,674
Total Expenditures	\$ 1,906,701	\$ 789,380	\$ 235,008	\$ 2,236,201	\$ 145,363
Beginning Fund Balance:	\$ 841,268	\$ 22,381	\$ 22,381	\$ 67,267	\$ 67,267
Ending Fund Balance:	\$ 22,381	\$ 67,267	\$ 31,772	\$ -	\$ 61,722

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM					
<i>REVENUES:</i>					
Grant-NSP 1	154,043	-	-	-	-
Grant-NSP 3	96,032	-	-	-	-
Abatement Charges	-	-	-	38,885	-
Total Revenues	\$ 250,075	\$ -	\$ -	\$ 38,885	\$ -
<i>EXPENDITURES:</i>					
Grant-NSP 1	154,111	18,402	-	191,760	1,809
Grant-NSP 3	96,032	-	-	-	-
Total Expenditures	\$ 250,142	\$ 18,402	\$ -	\$ 191,760	\$ 1,809
Beginning Fund Balance:	\$ 171,345	\$ 171,277	\$ 171,277	\$ 152,875	\$ 152,875
Ending Fund Balance:	\$ 171,277	\$ 152,875	\$ 171,277	\$ -	\$ 151,066

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 192 OFFICE OF ECONOMIC ADJUSTMENT/SSMCP					
<i>REVENUES:</i>					
Grants	281,466	153,468	3,001	-	-
Partner Participation	133,250	153,629	149,000	173,500	169,000
Transfer In From Fund 001 General	50,000	50,000	50,000	54,750	50,000
Total Revenues	\$ 464,716	\$ 357,097	\$ 202,001	\$ 228,250	\$ 219,000
<i>EXPENDITURES:</i>					
OEA/SSMCP	408,649	394,313	38,930	225,600	37,569
Total Expenditures	\$ 408,649	\$ 394,313	\$ 38,930	\$ 225,600	\$ 37,569
Beginning Fund Balance:	\$ 28,652	\$ 84,719	\$ 84,719	\$ 47,503	\$ 47,503
Ending Fund Balance:	\$ 84,719	\$ 47,503	\$ 247,790	\$ 50,153	\$ 228,934

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 195 PUBLIC SAFETY GRANTS					
<i>REVENUES:</i>					
Grants	175,919	192,779	27,511	163,135	1,664
Transfer In - Fund 001 General	10,848	-	-	-	-
Total Revenues	\$ 186,767	\$ 192,779	\$ 27,511	\$ 163,135	\$ 1,664
<i>EXPENDITURES:</i>					
Grants	186,551	192,996	2,511	163,135	4,442
Total Expenditures	\$ 186,551	\$ 192,996	\$ 2,511	\$ 163,135	\$ 4,442
Beginning Fund Balance:	\$ -	\$ 216	\$ 216	\$ -	\$ -
Ending Fund Balance:	\$ 216	\$ (0)	\$ 25,216	\$ -	\$ (2,778)

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE					
<i>REVENUES:</i>					
Local Sales & Use Tax	-	-	-	-	-
Transfer-In From Fund 001 General	287,758	340,162	-	444,810	-
Total Revenues	\$ 287,758	\$ 340,162	\$ -	\$ 444,810	\$ -
<i>EXPENDITURES:</i>					
Principal & Interest - 59th Street	77,000	77,000	-	77,000	-
Principal & Interest - Police Station	210,758	212,183	-	213,160	-
Principal & Interest - LOCAL LED Streetlight	-	50,980	-	154,650	-
Total Expenditures	\$ 287,758	\$ 340,162	\$ -	\$ 444,810	\$ -
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE					
<i>REVENUES:</i>					
Interest	41	149	-	-	124
Assessments	284,860	607,068	-	204,485	-
Total Revenues	\$ 284,901	\$ 607,217	\$ -	\$ 204,485	\$ 124
<i>EXPENDITURES:</i>					
Principal & Interest-Combined LID 1101/1103	201,846	50,541	-	610,542	-
Principal & Interest - LID 1108	82,153	73,330	-	71,020	-
Total Expenditures	\$ 283,999	\$ 123,871	\$ -	\$ 681,562	\$ -
Beginning Fund Balance:	\$ 149	\$ 1,051	\$ 1,051	\$ 484,396	\$ 484,396
Ending Fund Balance:	\$ 1,051	\$ 484,396	\$ 1,051	\$ 7,319	\$ 484,520

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 204 SEWER PROJECT DEBT SERVICE					
<i>REVENUES:</i>					
Sewer Charges	586,192	659,515	106,722	600,000	165,154
Interest Earnings/Other	4,620	4,138	1,233	-	1,471
Sanitary Side Sewer Connection Home Loan Repayment	10,228	26,246	8,312	-	3,695
Total Revenues	\$ 601,039	\$ 689,899	\$ 116,267	\$ 600,000	\$ 170,320
<i>EXPENDITURES:</i>					
PWTFL Debt Service (PW-04-691-PRE-132)	32,984	32,439	-	32,390	-
PWTFL Debt Service (PW-06-962-022)	313,623	310,679	-	310,679	-
PWTFL Debt Service (PW-08-951-025)	111,828	110,701	-	110,788	-
PWTFL Debt Service (PW-12-851-025)	-	-	-	44,000	-
Transfer To Fund 311 Sewer Capital	-	270,000	-	-	-
Total Expenditures	\$ 458,435	\$ 723,819	\$ -	\$ 497,857	\$ -
Beginning Fund Balance:	\$ 508,250	\$ 650,854	\$ 650,854	\$ 616,934	\$ 616,934
Ending Fund Balance:	\$ 650,854	\$ 616,934	\$ 767,121	\$ 719,077	\$ 787,254

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE					
<i>REVENUES:</i>					
Interest Earnings	(60)	2,703	824	-	101
Total Revenues	\$ (60)	\$ 2,703	\$ 824	\$ -	\$ 101
<i>EXPENDITURES:</i>					
Transfer Out - Fund 001 General	-	-	-	270,000	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 270,000	\$ -
Beginning Fund Balance:	\$ 391,858	\$ 391,798	\$ 391,798	\$ 394,501	\$ 394,501
Ending Fund Balance:	\$ 391,798	\$ 394,501	\$ 392,622	\$ 124,501	\$ 394,602

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 301 PARKS CAPITAL (General Gov't CIP Fund prior to 2015)					
<i>REVENUES:</i>					
Grants	-	270,943	-	984,950	-
Interest Earnings	1	5	-	-	-
Contributions/Donations	-	14,000	-	654,000	-
USGA/Verizon Fees	10,000	35,000	-	-	-
Proceeds from Sale of Land	-	-	-	193,550	-
Transfer In From Fund 001 General	-	146,729	-	-	-
Transfer In From Fund 102 REET	-	85,878	-	60,234	10,234
Transfer In From Fund 104 Hotel/Motel Lodging Tax	-	35,000	-	400,000	592
Transfer In From Fund 401 Surface Water Mgmt	-	35,000	-	56,324	-
Total Revenues	\$ 10,001	\$ 622,555	\$ -	\$ 2,349,058	\$ 10,826
<i>EXPENDITURES:</i>					
Capital	-	545,726	4,917	2,412,607	18,656
Total Expenditures	\$ -	\$ 545,726	\$ 4,917	\$ 2,412,607	\$ 18,656
Beginning Fund Balance:	\$ 276	\$ 10,277	\$ 10,277	\$ 87,106	\$ 87,106
Ending Fund Balance:	\$ 10,277	\$ 87,106	\$ 5,359	\$ 23,557	\$ 79,276

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 302 TRANSPORTATION CAPITAL PROJECT					
<i>REVENUES:</i>					
Motor Vehicle Excise Tax	-	375,289	81,716	340,000	92,553
Grants	-	6,564,595	1,251,582	17,198,716	1,457,984
Contributions from Utilities/Developers/Partners	-	139,672	-	967,640	1,080
LOCAL Financing	-	1,667,849	-	209,773	10,459
Proceeds from Sale of Asset/Street Vacation	-	154,225	-	-	1,000
Transfer In - Fund 001 General	-	689,500	5,000	546,531	78,000
Transfer In - Fund 102 REET	-	1,773,634	1,182,522	1,506,005	139,000
Transfer In - Fund 103 TBD	-	481,565	-	678,500	-
Transfer In - Fund 190 CDBG	-	163,114	-	685,000	13,674
Transfer In - Fund 401 SWM	-	989,061	-	1,511,329	-
Total Revenues	\$ -	\$ 12,998,504	\$ 2,520,821	\$ 23,643,494	\$ 1,793,750
<i>EXPENDITURES:</i>					
Capital Projects	-	11,381,128	1,983,271	24,754,183	1,359,324
Debt Issue Cost	-	12,849	-	-	-
Total Expenditures	\$ -	\$ 11,393,977	\$ 1,983,271	\$ 24,754,183	\$ 1,359,324
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ 1,394,204	\$ 1,604,528
Ending Fund Balance:	\$ -	\$ 1,604,528	\$ 537,550	\$ 283,515	\$ 2,038,954

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 311 SEWER CAPITAL PROJECT					
<i>REVENUES:</i>					
Grants	-	538,515	-	211,485	211,485
Interest Earnings	304	4	-	-	-
Public Works Trust Fund Loan	-	179,295	-	320,705	320,705
Transfer In From Fund 204 Sewer Project Debt	-	270,000	-	-	-
Total Revenues	\$ 304	\$ 987,814	\$ -	\$ 532,190	\$ 532,190
<i>EXPENDITURES:</i>					
Capital	20,443	784,081	8,502	802,820	657,245
Total Expenditures	\$ 20,443	\$ 784,081	\$ 8,502	\$ 802,820	\$ 657,245
Beginning Fund Balance:	\$ 126,208	\$ 106,070	\$ 106,070	\$ 309,803	\$ 309,803
Ending Fund Balance:	\$ 106,070	\$ 309,803	\$ 97,567	\$ 39,173	\$ 184,748

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 312 SANITARY SEWER CONNECTION CAPITAL					
<i>REVENUES:</i>					
Sewer Availability Charge	194,839	246,640	56,821	302,000	50,451
Interest Earnings	725	1,849	612	-	239
Proceeds From Lien	746	1,127	474	-	232
Total Revenues	\$ 196,310	\$ 249,616	\$ 57,907	\$ 302,000	\$ 50,922
<i>EXPENDITURES:</i>					
Capital	32,218	20,036	5,305	35,000	3,714
Total Expenditures	\$ 32,218	\$ 20,036	\$ 5,305	\$ 35,000	\$ 3,714
Beginning Fund Balance:	\$ 519,811	\$ 683,903	\$ 683,903	\$ 913,482	\$ 913,482
Ending Fund Balance:	\$ 683,903	\$ 913,482	\$ 736,504	\$ 1,180,482	\$ 960,689

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 401 SURFACE WATER MANAGEMENT					
<i>REVENUES:</i>					
Charges for Services & Fees	2,723,885	2,740,257	220,874	2,702,500	211,664
Interest Earnings	11,807	14,782	1,010	-	1,220
Subtotal Operating Revenues	\$ 2,735,692	\$ 2,755,038	\$ 221,884	\$ 2,702,500	\$ 212,884
% Revenue Change over Prior Year	-0.4%	0.7%		-1.9%	
<i>EXPENDITURES:</i>					
Geographical Information Services	23,706	-	-	-	-
Storm Drainage	1,898,274	1,928,740	359,034	2,466,948	337,932
Transfer to Fund 001 General Admin Support	284,700	284,700	82,425	284,700	71,175
Contribution to Fleet & Equipment Reserves	17,750	-	-	-	-
Subtotal Operating Expenditures	\$ 2,224,430	\$ 2,213,440	\$ 441,459	\$ 2,751,648	\$ 409,107
% Expenditure Change over Prior Year	6.5%	-0.5%		24.3%	
OPERATING INCOME (LOSS)	\$ 511,262	\$ 541,598	\$ (219,575)	\$ (49,148)	\$ (196,223)
As a % of Operating Expenditures	23.0%	24.5%	-49.7%	-1.8%	
<i>OTHER FINANCING SOURCES:</i>					
Grants	276,528	210,814	104,443	276,949	26,409
Judgments, Settlements/Miscellaneous	9,437	500	-	-	-
Transfer In From Fund 102/302 Street Capital	487,975	268,989	-	-	-
Transfer In From Fund 190 Grant	31,237	-	-	-	-
Subtotal Other Financing Sources	\$ 805,177	\$ 480,303	\$ 104,443	\$ 276,949	\$ 26,409
<i>OTHER FINANCING USES:</i>					
Capital/Other	608,276	1,064,633	361,933	1,139,040	39,268
Transfer To Fund 102 Street Capital	44,890	-	-	-	-
Transfer to Fund 301 Parks CIP	-	35,000	-	56,324	-
Transfer to Fund 302 Transportation Capital	-	989,061	-	1,511,329	-
Subtotal Other Financing Uses	\$ 653,166	\$ 2,088,694	\$ 361,933	\$ 2,706,693	\$ 39,268
Total Revenues and Other Sources	\$ 3,540,869	\$ 3,235,341	\$ 326,327	\$ 2,979,449	\$ 239,293
Total Expenditures and other Uses	\$ 2,877,596	\$ 4,302,134	\$ 803,392	\$ 5,458,341	\$ 448,375
Beginning Fund Balance:	\$ 6,204,969	\$ 6,868,242	\$ 6,868,242	\$ 5,801,449	\$ 5,801,449
Ending Fund Balance:	\$ 6,868,242	\$ 5,801,449	\$ 6,391,177	\$ 3,322,557	\$ 5,592,367
Ending Fund Balance as a % of Operating Exp	308.8%	262.1%	1447.7%	120.7%	1367.0%
17% Operating Reserves	\$ 378,153	\$ 455,556	\$ 455,556	\$ 467,780	\$ 467,780
Unreserved / (17% Target Reserves Shortfall):	\$ 6,490,089	\$ 5,345,893	\$ 5,935,621	\$ 2,854,777	\$ 5,124,587

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 501 FLEET & EQUIPMENT					
<i>OPERATING REVENUES:</i>					
M&O Revenue	-	629,749	122,959	904,220	107,840
Interest Earnings	8,573	1,530	176	-	945
Insurance Recovery	88,294	-	-	-	-
Total Revenues	\$ 96,868	\$ 631,279	\$ 123,135	\$ 904,220	\$ 108,784
<i>OPERATING EXPENDITURES:</i>					
Gasoline	-	304,709	40,219	523,400	39,649
Other Supplies	-	4,629	39	3,990	80
Repairs & Maintenance	-	313,456	82,421	376,830	67,970
Other Services & Charges	-	8,492	1,503	-	140
Total Expenditures	\$ -	\$ 631,285	\$ 124,182	\$ 904,220	\$ 107,840
Operating Revenue Over/(Under) Expenditures	\$ 96,868	\$ (6)	\$ (1,047)	\$ -	\$ 945
<i>OTHER FINANCING SOURCES:</i>					
Replacement Reserves Collections	938,150	883,141	267,255	1,071,020	206,773
Proceeds From Sale of Assets	64,135	68,698	12,471	46,800	31,034
Transfer In From Fund 001 General	-	-	-	233,239	-
Total Other Financing Sources	\$ 1,002,285	\$ 951,839	\$ 279,726	\$ 1,351,059	\$ 237,807
<i>OTHER FINANCING USES:</i>					
Fleet & Equipment New & Replacement	990,727	1,212,019	132,319	424,494	162,911
Transfer to Fund 001 General	1,074,959	40,802	-	-	-
Transfer to Fund 401 Surface Water Management	31,237	-	-	-	-
Transfer to Fund 502 Information Technology	-	110,050	-	123,189	-
Total Other Financing Uses	\$ 2,096,923	\$ 1,362,871	\$ 132,319	\$ 547,683	\$ 162,911
Total Revenues	\$ 1,099,153	\$ 1,583,118	\$ 402,861	\$ 2,255,279	\$ 346,591
Total Expenditures	\$ 2,096,923	\$ 1,994,156	\$ 256,501	\$ 1,451,903	\$ 270,751
Beginning Fund Balance:	\$ 5,093,746	\$ 4,095,975	\$ 4,095,975	\$ 3,684,937	\$ 3,684,937
Ending Fund Balance:	\$ 4,095,975	\$ 3,684,937	\$ 4,242,335	\$ 4,488,313	\$ 3,760,777

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 502 PROPERTY MANAGEMENT (City Hall Services Fund prior to 2015)					
<i>OPERATING REVENUES:</i>					
M&O Revenue	-	727,437	127,974	749,800	176,669
Interest Earnings	703	2,634	809	-	114
Total Operating Revenues	\$ 703	\$ 730,071	\$ 128,782	\$ 749,800	\$ 176,783
<i>OPERATING EXPENDITURES:</i>					
City Hall Facility	-	299,931	57,364	342,500	60,313
Police Station	-	207,098	42,114	228,770	65,278
Parking Facilities/Light Rail	-	154,520	29,304	178,530	31,433
Total Operating Expenditures	\$ -	\$ 661,549	\$ 128,782	\$ 749,800	\$ 157,024
Operating Revenue Over/(Under) Expenditures	\$ 703	\$ 68,522	\$ (0)	\$ -	\$ 19,758
<i>OTHER FINANCING USES:</i>					
Capital/1-Time	7,389	67,432	-	212,479	19,758
Total Other Financing Uses	\$ 7,389	\$ 67,432	\$ -	\$ 212,479	\$ 19,758
Total Revenues	\$ 703	\$ 730,071	\$ 128,782	\$ 749,800	\$ 176,783
Total Expenditures	\$ 7,389	\$ 728,981	\$ 128,782	\$ 962,279	\$ 176,783
Beginning Fund Balance:	\$ 452,842	\$ 446,156	\$ 446,156	\$ 447,246	\$ 447,246
Ending Fund Balance:	\$ 446,156	\$ 447,246	\$ 446,156	\$ 234,767	\$ 447,246

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 503 INFORMATION TECHNOLOGY					
<i>REVENUES:</i>					
M&O Revenue	-	1,007,671	386,781	1,147,293	361,403
Misc/Interest/Other	-	1,782	1,752	-	20
Total Operating Revenues	\$ -	\$ 1,009,453	\$ 388,533	\$ 1,147,293	\$ 361,423
<i>EXPENDITURES:</i>					
Personnel	-	480,917	114,606	495,408	110,365
Supplies	-	106,740	27,936	83,450	13,155
Services & Charges	-	421,796	177,382	568,435	211,122
Intergovernmental	-	-	68,609	-	-
Total Operating Expenditures	\$ -	\$ 1,009,453	\$ 388,533	\$ 1,147,293	\$ 334,641
Operating Revenue Over/(Under) Expenditures	\$ -	\$ 0	\$ (0)	\$ -	\$ 26,782
<i>OTHER FINANCING SOURCES:</i>					
Replacement Reserve Collection	-	20,000	-	22,500	20,000
Proceeds from Capital Lease	-	57,295	-	-	-
Capital Contribution/1-Time M&O	-	182,102	184,780	141,973	4,277
Transfer In From Fund 501 Fleet & Equipment	-	110,050	-	123,189	-
Total Other Financing Sources	\$ -	\$ 369,447	\$ 184,780	\$ 287,662	\$ 24,277
<i>OTHER FINANCING USES:</i>					
One-Time/Capital	-	308,499	184,781	323,607	21,232
Total Other Financing Uses	\$ -	\$ 308,499	\$ 184,781	\$ 323,607	\$ 21,232
Total Revenues	\$ -	\$ 1,378,901	\$ 573,313	\$ 1,434,955	\$ 385,700
Total Expenditures	\$ -	\$ 1,317,952	\$ 573,314	\$ 1,470,900	\$ 355,873
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ 60,948	\$ 60,948
Ending Fund Balance:	\$ -	\$ 60,948	\$ (0)	\$ 25,000	\$ 90,775

	2014	2015		2016	
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YTD Actual
FUND 504 RISK MANAGEMENT					
<i>REVENUES:</i>					
M&O Revenue	-	958,425	900,501	1,170,142	974,554
AWC Retro Refund	-	23,878	-	-	-
Insurance Recoveries - 3rd Party	-	51,778	6,250	-	17,646
Total Revenues	\$ -	\$ 1,034,081	\$ 906,751	\$ 1,170,142	\$ 992,201
<i>EXPENDITURES:</i>					
Safety Program	-	27	(651)	4,980	-
AWC Retro Program	-	44,239	44,239	24,000	23,998
WCIA Assessment	-	835,200	835,200	937,500	941,115
Claims/Judgments & Settlements	-	154,615	27,963	203,662	27,088
Total Expenditures	\$ -	\$ 1,034,081	\$ 906,751	\$ 1,170,142	\$ 992,201
<i>OTHER FINANCING SOURCES:</i>					
Capital Contribution/1-Time M&O	-	291,920	85,000	-	4,176
Total Other Financing Sources	\$ -	\$ 291,920	\$ 85,000	\$ -	\$ 4,176
<i>OTHER FINANCING USES:</i>					
One-Time/Capital	-	291,920	85,000	-	4,176
Total Other Financing Uses	\$ -	\$ 291,920	\$ 85,000	\$ -	\$ 4,176
Total Revenues	\$ -	\$ 1,326,001	\$ 991,751	\$ 1,170,142	\$ 996,377
Total Expenditures	\$ -	\$ 1,326,001	\$ 991,751	\$ 1,170,142	\$ 996,377
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ 0	\$ -	\$ -	\$ -

City Council

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

Government Contracting - Business w/JBLM
Annual MLK Event

City Manager

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Average # of items on study session agendas	< 6 items	4			
# of posts (web, social media)	Average 16 per month	36			
# of new social media followers - Facebook	Average 30 per month	71			
# of new social media followers - Twitter	Average 40 per month	46			
# of multimedia items produced - video	1 per month	1			
# of multimedia items produced - photo gallery	5 per month	9			
# of presentations of State of the City	10	6			

Community and Economic Development

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Measure-CDBG					
# of persons with new or improved access to public facility or infrastructure	4693	0			
# of persons with new or improved access to public service	142	5			
# of affordable rental units rehabilitated	38	38			
# of owner-occupied units rehabilitated	16	3			
# of new affordable housing units constructed	21	2			
# persons with access to affordable housing through fair housing activities	75	10			
# units assisted that are occupied by the elderly	tbd	1			
# 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	\$21,308			
#of dangerous building abatements completed annually	15	5			
Measure- Economic Development					
\$ investment created through economic dev efforts	\$80,000,000	\$15,464,490			
# of business retention/expansion of interviews conducted	80	27			
# of new market rate, owner-occupied housing units constructed annually	40	5			
# of projects where permit assistance was provided	40	10			
# of special projects completed	50	17			
# of economic development inquiries received	200	78			
# of lodging contracts managed	16	0			
# of participant attending forums, focus groups, or special events	500	250			
Measure- Building Permit					
# of permits issued	tbd	288			
# of plan reviews performed	tbd	180			
# of inspections performed	tbd	1,215			
Measure- Advance Planning					
Complete comprehensive plan update	12/31/2016	Underway			
Process privately initiated amendments	2015/2016	1			
Code development - cottage housing (completed), zoning map changes (6), rental housing inspection program (underway), low impact development regulations (underway), various minor text changes (3) , Complete streets ordinance (underway), Motor Avenue (underway)	12/31/2015	Underway			
Complete annual assignments - capital facilities plan update, tracking housing date, and prepare multi-family tax credit report	2015/2016	Not started			
	Target	Total	% w/in	Total	% w/in
Permit Type- Current Planning	# of Days	Permits	Target?	Permits	Target?
Zoning Certification	30	11	100%		
Conditional use	120	0	100%		
Administrative use	120	0	100%		
Preliminary plat	120	1	100%		
Preliminary short plat	90	2	50%		
Sign permit	20	15	100%		
Site development permit	90	0	100%		
Shoreline permit	180	6	100%		
	Target	Total	# w/in	Total	% w/in
Permit Type	# of Days	Permits	Target?	Permits	Target?
New single family residential	30	5	100%		
Residential additions	30	6	100%		
New multi-family	30	0	N/A		
New commercial buildings	30	3	70%		
Commercial tenant improvements - major (change of use)	30	19	100%		
Commercial tenant improvements - minor	30	43	100%		

Finance

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Type/Description- Finance					
# of invoices paid annually	n/a	2073			
% of vendors paid within 30 days of invoice date ⁽¹⁾	95%	83.6%			
% of accounts receivable aged balances over 60 days versus annual billing	5%	0.02%			
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	1			
# of months cash reconciled to the penny	12	1			
Average working days to compile quarterly financial report	5	5			

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

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

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

(4) Audit for FY 2014.

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

(6) Cash reconciliations are behind due to position vacancy. The position will be filled in July 2015 and cash reconciliations will be a high priority and is expected to be reconciled to the penny.

Human Resources

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

Information Technology

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
# of new systems implemented	n/a	7			
# of users served	n/a	246			
# of personal computers maintained	n/a	434			
# of support calls received	n/a	626			
# of applications maintained	n/a	135			
# of servers maintained (LAN/WAN)	n/a	87			
# of desk phones operated and maintained	n/a	300			
# of cell phones operated and maintained		215			
% of IT system up-time during normal business hours	100%	95%			
% of communications up-time during normal business hours	100%	100%			

Parks and Recreation

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Measure- Admin					
# of sites maintained	9	9			
Measure- Human Services					
Increase participation at Lakewood Community Collaboration Meetings	40 each month	44			
# of human services contracts to effectively manage	25	27			
Measure- Recreation					
\$ vendor sales generated from Farmers Market	\$140,000	N/A			
\$ sponsorship, grants and in-kind service	\$150,000	\$200,000			
# of unduplicated youth late-night program participants served	80	86			
# of registered participants at SummerFEST Triathlon	200	31			
Measure- Senior Center					
# of unduplicated seniors served	1,400	800			
\$ revenue generated from grants, fees, donations & in-kind support	\$80,000	\$28,720			
# of volunteer hours	1,300	369			
# of unduplicated participants at memory program	100	0			
Measure- Park Facilities					
# of acres of maintained turf	17	17			
Boat Launch Revenue	50,000	\$4,809			
# of reported injuries on playgrounds	0	0			
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	0			
Measure- Property Management					
# of square feet of coverage per building maintenance employee	158,615	158,615			
# of complaints about service provided	0	0			
# of unscheduled system failures	0	0			
# of complaints about building cleanliness	0	0			

Public Works

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Measure- Street Operations and Maintenance					
# of reported potholes filled/repared	<300	225			
# of feed of ditch line cleaned	1000	0			
# of storm ponds cleaned	11	3			
# of tons of permanent patch placed	40	18.5			
# of lane miles of crack sealing	>1	0			
# of tons of illegal debris picked up disposed of	<30	38.4			
Linear feet of pavement marking placed (stop bars, crosswalks, etc.)	>200	50			
Lane miles of alleys graded and graveled	2	1300'			
Miles of gravel shoulder grading and rock replacement	>3	2500'			
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	\$22M			
Amount of transportation grant funds awarded	\$2M	\$2M			
Measure- Surface Water Management					
# of City street curb miles swept	3,800	791			
# of catch basins cleaned or inspected	3,100	240			
# of hours of storm drain pipe video inspections recorded	800	91			
# Linear feet of storm drain pipe cleaned	30,000	3,008			
# of tons of sweeping and vactor waste disposed of	2,700	514			
# of gallons of vactor liquid waste disposed of	50,000	33,050			
# of businesses/properties inspected for SWM compliance	200	99			
# of charity car wash permits issued	60	0			
# of volunteer hours for water quality sampling	100	0			
% maintain compliance with NPDES Municipal Stormwater permit	100%	100%			

Legal

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3	Quarter 4
# of days on average to review/process a contract	3	2.54			
# of days on average for PRA response	30	5			
Increase scope and extent of paperless discovery and electronic exchange of information with defense counsel, with goal being to reduce use of paper and related expenditures by 50%	50%	50%			
Manage contract prosecution agreements/contracts to maintain maximum coverage of regular weekly calendars (16/week), as well as trials within the allocated budget	100%	100%			
Provide discovery within 14 calendar days of a request in 90% or more of the cases in which discovery is authorized/requested/required	90%	90%			
Respond to requests for legal advice/review as well as training (criminal law/criminal procedure generally) from Lakewood Police Department within 5 business days of request in 90% or more of the cases, with the goal being to remain in regular contact to triage issues and maximize delivery of law enforcement services with the most current training on criminal law/criminal procedure	90%	90%			
Review all Lakewood Police Department contracts within 5 business days of receipt in 90% or more of the matters, unless an expedited response is requested or necessary	90%	90%			
Make In Custody charging decisions within 8 hours of receipt of the report(s) in 90% or more of the cases	90%	90%			
Review all felony In Custody NCF cases from Pierce County within 8 hours of receipt of the report(s) in 95% or more of the cases	95%	95%			
Renew and maintain on regular basis community liaisons with: (1) community partners responding to the needs of domestic violence and domestic violence victims; (2) community action groups involved with education and advocacy relating to DUI/Physical Control; and (C) Child Protective Services and Adult Protective Services to ensure continuity of information in those cases involving the most vulnerable members of our community	100%	100%			
Review for charging decision DV & Impaired Driving cases with 40 days of receipt of report; victim crimes within 60 days; non-specific victim crimes within 75 days (for all categories: met measurement in 95% of all cases)	30 days	30 days			
Comply with the court rules regarding timeliness of all responsive pleadings (motions and appeals primarily) in 95% of the cases	95%	95%			

Municipal Court

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

Police

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

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

** All priorities averaged

*** from call to onscene Pri1-2

^ Pri 1/2

^^Calls