



To: Mayor and City Councilmembers
From: Tho Kraus, Assistant City Manager/Administrative Services
Through: John J. Caulfield, City Manager
Date: December 12, 2016
Subject: 2016 Quarterly Financial Report – 3rd Quarter

Introduction

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

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

Consolidated Funds - General & Street Operations & Maintenance

The funds are combined in this presentation, as these two funds are the City's primary general governmental operating funds. In 2016, the General Fund anticipates providing an annual subsidy of \$1.24M, which equates to roughly 56% of the Street O&M Fund revenues.

Revenues and other financing sources through third quarter 2016 total of \$29.83M, which exceeds expenditures and other financing uses of \$27.00M, resulting in an increase in ending fund balance of \$2.82M.

Operating revenues through third quarter 2016 total \$29.31M, which exceeds operating expenditures of \$26.19M and results in an operating income of \$3.11M.

Major operating revenues that are up compared to year-to-date September 2015 include sales tax, police contracts, state shared revenues, fines and forfeitures from camera enforcement and CED and PW permits and fees.

Major operating revenues that are down compared to year-to-date September 2015 include fines & forfeitures from municipal court, gambling tax, admissions tax and utility tax.

Departments with expenditures exceeding year-to-date September 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 September 2015 is due primarily to position vacancy savings and timing of invoice payments.

General & Street O&M Funds Combined Summary	2015		2016			2016 YTD Actual vs 2015 YTD Actual		2016 Actual YTD as % of YND Est
	Annual Actual	YTD Actual	Annual Budget	YND Estimate	YTD Actual	Over / (Under)		
						\$ Chg	% Chg	
REVENUES:								
Property Tax	\$ 6,563,936	\$ 5,941,207	\$ 6,639,000	\$ 6,644,634	\$ 5,972,139	30,932	0.5%	89.9%
Local Sales & Use Tax	8,707,904	6,403,793	8,601,900	8,750,000	6,856,401	452,608	7.1%	78.4%
Sales/Parks	515,202	384,770	499,900	515,000	408,353	23,584	6.1%	79.3%
Brokered Natural Gas Use Tax	33,661	26,263	30,000	30,000	20,232	(6,031)	-23.0%	67.4%
Criminal Justice Sales Tax	926,884	684,291	898,300	945,000	723,875	39,584	5.8%	76.6%
Admissions Tax	656,410	488,569	680,400	610,000	445,195	(43,374)	-8.9%	73.0%
Utility Tax	5,703,609	4,217,848	5,644,000	5,644,000	4,185,942	(31,906)	-0.8%	74.2%
Leasehold Tax	22,800	17,543	8,000	12,000	6,937	(10,607)	-60.5%	57.8%
Gambling Tax	2,771,934	2,116,840	2,532,300	2,599,000	1,964,023	(152,817)	-7.2%	75.6%
Franchise Fees	3,520,594	2,652,145	3,510,300	3,529,000	2,695,259	43,113	1.6%	76.4%
Development Service Fees (CED)	1,002,837	794,482	1,481,000	1,190,370	841,406	46,925	5.9%	70.7%
Permits & Fees (PW)	57,992	45,950	28,300	97,000	93,084	47,133	102.6%	96.0%
License & Permits (BL, Alarm, Animal)	452,242	366,931	510,900	439,500	357,359	(9,573)	-2.6%	81.3%
State Shared Revenues	1,970,508	1,474,864	2,038,600	2,070,919	1,659,082	184,218	12.5%	80.1%
Intergovernmental	413,554	272,911	401,025	406,025	300,217	27,306	10.0%	73.9%
Parks & Recreation Fees	231,151	195,609	262,500	255,500	194,817	(791)	-0.4%	76.2%
Police Contracts, including Extra Duty	706,691	496,781	716,000	716,000	724,725	227,944	45.9%	101.2%
Other Charges for Services	6,697	5,347	11,000	2,500	12,289	6,942	129.8%	491.6%
Fines & Forfeitures - Municipal Court	1,282,219	1,132,942	1,444,100	1,282,219	845,306	(287,636)	-25.4%	65.9%
Fines & Forfeitures - Camera Enforcement	699,028	562,105	750,000	700,000	711,656	149,551	26.6%	101.7%
Miscellaneous/Interest/Other	117,636	101,806	74,150	70,150	77,341	(24,465)	-24.0%	110.3%
Interfund Transfers	284,700	217,275	284,700	284,700	213,525	(3,750)	-1.7%	75.0%
Subtotal Operating Revenues	\$ 36,648,190	\$ 28,600,274	\$ 37,046,375	\$ 36,793,517	\$ 29,309,162	\$ 708,887	2.5%	79.7%
EXPENDITURES:								
City Council	103,021	70,077	136,290	136,290	98,547	28,470	40.6%	72.3%
City Manager	601,322	455,981	592,066	590,832	475,735	19,754	4.3%	80.5%
Municipal Court	1,790,330	1,324,672	2,046,213	2,128,783	1,397,780	73,108	5.5%	65.7%
Administrative Services	1,490,468	1,170,627	1,628,158	1,623,004	1,169,677	(950)	-0.1%	72.1%
Legal	1,634,745	1,193,339	1,752,249	1,690,990	1,149,523	(43,816)	-3.7%	68.0%
Community & Economic Development	1,876,796	1,251,780	2,160,784	1,935,268	1,259,116	7,336	0.6%	65.1%
Parks, Recreation & Community Services	2,465,429	1,812,380	2,670,401	2,677,682	1,950,794	138,414	7.6%	72.9%
Police	21,595,504	16,131,894	22,546,826	22,925,545	16,781,784	649,890	4.0%	73.2%
Streets	2,169,439	1,623,095	2,148,193	2,172,804	1,560,771	(62,324)	-3.8%	71.8%
Non-Departmental	132,402	72,457	131,290	131,290	107,665	35,208	48.6%	82.0%
Interfund Transfers	375,162	125,591	479,810	502,594	242,385	116,794	93.0%	48.2%
Subtotal Operating Expenditures	\$ 34,234,619	\$ 25,231,896	\$ 36,292,280	\$ 36,515,082	\$ 26,193,778	961,882	3.8%	71.7%
OPERATING INCOME (LOSS)	\$ 2,413,571	\$ 3,368,378	\$ 754,095	\$ 278,435	\$ 3,115,384			
OTHER FINANCING SOURCES:								
Grants, Contrib, 1-Time Source	354,434	277,360	259,368	298,618	246,657	(30,703)	-11.1%	82.6%
Transfers In	40,802	40,802	270,000	270,000	270,000	229,198	561.7%	100.0%
Subtotal Other Financing Sources	\$ 395,236	\$ 318,162	\$ 529,368	\$ 568,618	\$ 516,657	\$ 198,495	62.4%	90.9%
OTHER FINANCING USES:								
Capital & Other 1-Time	606,411	439,552	781,994	781,994	214,331	(225,220)	-51.2%	27.4%
Interfund Transfers	886,229	858,229	598,489	598,489	598,489	(259,740)	-30.3%	100.0%
Subtotal Other Financing Uses	\$ 1,492,640	\$ 1,297,781	\$ 1,380,483	\$ 1,380,483	\$ 812,820	\$ (484,960)	-37.4%	58.9%
Total Revenues and Other Sources	\$ 37,043,426	\$ 28,918,436	\$ 37,575,743	\$ 37,362,135	\$ 29,825,819	\$ 907,382	3.1%	79.8%
Total Expenditures and other Uses	\$ 35,727,259	\$ 26,529,676	\$ 37,672,763	\$ 37,895,565	\$ 27,006,598	\$ 476,922	1.8%	71.3%
Beginning Fund Balance:	\$ 4,532,693	\$ 4,532,693	\$ 5,848,860	\$ 5,848,860	\$ 5,848,860	\$ 1,316,167	29.0%	100.0%
Ending Fund Balance:	\$ 5,848,860	\$ 6,921,453	\$ 5,751,840	\$ 5,315,430	\$ 8,668,080	\$ 1,746,627	25.2%	163.1%
Ending Fund Balance as a % of Oper Rev	16.0%	24.2%	15.5%	14.4%	29.6%			
Reserve - Total Target 12% of Oper Rev:	\$ 4,397,783	\$ 4,397,783	\$ 4,445,565	\$ 4,415,222	\$ 4,445,565			
2% Contingency Reserves	\$ 732,964	\$ 732,964	\$ 740,928	\$ 735,870	\$ 740,928			
5% General Fund Reserves	\$ 1,832,409	\$ 1,832,409	\$ 1,852,319	\$ 1,839,676	\$ 1,852,319			
5% Strategic Reserves	\$ 1,832,409	\$ 1,832,409	\$ 1,852,319	\$ 1,839,676	\$ 1,852,319			
Undesignated/Reserved for 2017/18 Budget*	\$ 1,451,078	\$ 2,523,671	\$ 1,306,275	\$ 900,208	\$ 4,222,515			

* Undesignated/Reserved for 2017/18 Budget are one-time funds and per the city's financial policies may not be used for ongoing operations.

Operating Revenue Variance Analysis

2016 year-to-date September operating operating revenues of \$29.31M accounts for 79.7% of the annual year-end estimate and is over 2015 year-to-date September actuals by \$709K or 2.5%.

General & Street O&M Funds Combined Summary	2015		2016			2016 YTD Actual vs 2015 YTD Actual	
	Annual Actual	YTD Actual	Annual Budget	YND Estimate	YTD Actual	Over / (Under) \$ Chg	% Chg
REVENUES:							
Local Sales & Use Tax	\$ 8,707,904	\$ 6,403,793	\$ 8,601,900	\$ 8,750,000	\$ 6,856,401	\$ 452,608	7.1%
Police Contracts, including Extra Duty	706,691	496,781	716,000	716,000	724,725	227,944	45.9%
State Shared Revenues	1,970,508	1,474,864	2,038,600	2,070,919	1,659,082	184,218	12.5%
Fines & Forfeitures - Camera Enforcement	699,028	562,105	750,000	700,000	711,656	149,551	26.6%
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Development Service Fees (CED)	1,002,837	794,482	1,481,000	1,190,370	841,406	46,925	5.9%
Franchise Fees	3,520,594	2,652,145	3,510,300	3,529,000	2,695,259	43,113	1.6%
Criminal Justice Sales Tax	926,884	684,291	898,300	945,000	723,875	39,584	5.8%
Property Tax	6,563,936	5,941,207	6,639,000	6,644,634	5,972,139	30,932	0.5%
Intergovernmental	413,554	272,911	401,025	406,025	300,217	27,306	10.0%
Sales/Parks	515,202	384,770	499,900	515,000	408,353	23,584	6.1%
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Parks & Recreation Fees	231,151	195,609	262,500	255,500	194,817	(791)	-0.4%
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Miscellaneous/Interest/Other	117,636	101,806	74,150	70,150	77,341	(24,465)	-24.0%
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Admissions Tax	656,410	488,569	680,400	610,000	445,195	(43,374)	-8.9%
Gambling Tax	2,771,934	2,116,840	2,532,300	2,599,000	1,964,023	(152,817)	-7.2%
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Subtotal Operating Revenues	\$ 36,648,190	\$ 28,600,274	\$ 37,046,375	\$ 36,793,517	\$ 29,309,162	\$ 708,887	2.5%

Local Sales & Use Tax: The increase is due primarily to increases in services (restaurants, repairs & maintenance, professional, scientific, and technical services, and educational services), government (non-classifiable establishments) construction, manufacturing, retail trade (motor vehicle and parts dealers, general merchandise stores, building material and garden equipment and supplies), rental and leasing services.

Police Contracts, including Extra Duty: The increase is due primarily to extra duty contracts, which is up \$257K or 105%. The revenue increase is offset by a corresponding increase in extra duty expenditures.

State Shared Revenues: The increase is due primarily to criminal justice high crime, which is up \$89K or 50%, and liquor excise tax, which is up \$81K or 62%.

Fines & Forfeitures – Camera Enforcement: The decrease during first quarter is due primarily to the school zone cameras which were down due to moving the Steilacoom Boulevard camera down about a block last year which affected the number of tickets issued. The increase during second quarter is due primarily to an increase in the activation times at the very busy re-positioned school zone location on Steilacoom Boulevard that now includes the new Four Heroes Elementary School. Reflex had the wrong school zone times and when it was fixed the zone went from 45 minutes twice a day to two hours twice a day. Also, the red light infractions increased quite a bit during the first months of this year, however, in May three red light cameras were down due to road construction projects, resulting in a decrease in vendor payments. School Zone Fixed Speed Violations: The start of the 2015-2016 school year started with the Steilacoom Blvd school zone down due to the change of location which resulted in low numbers 2015 September, October, November and December. The Steilacoom Blvd. zone went active on 11/12/2015 and the numbers were still low due to a Redflex infraction timing error. The error was corrected the end of February 2016 which caused an increase of infractions. That resulted in the large difference of late 2015 and the start of the 2016 – 2017 school year that started with no problems.

PW Permits & Fees: The increase is due primarily to right-of-way permits, which is up \$47K or 103% and site development permits, which is up \$10K or 103%.

CED Development Service Fees: Building permits are up \$23K or 5%, plan review fees are down \$5K or 2%, and other zoning/development fees are up \$29K or 59%.

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

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

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

Intergovernmental: The increase is due primarily to increases in municipal court contracts and South Sound 911 for background investigation services provide by the City’s Police Department.

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

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

License & Permits: Business license is up \$17K or 8%, alarm permits and fees are down \$28K or 24%, and animal license is up \$1K or 3%.

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

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

Admissions Tax: Theatre activity is down.

Gambling Tax: Cardroom activity is down.

Fines & Forfeitures – Municipal Court: Civil infraction penalties down \$173K or 26%, detention and correction services down \$80K or 30%, administrative, filing, copies, forms and legal down \$14K or 26%, criminal traffic misdemeanor fines down \$10K or 34%.

Operating Expenditure Variance Analysis

2016 year-to-date September operating expenditures of \$26.19M accounts for 71.7% of the annual year-end estimate and is over 2015 year-to-date actuals by \$962K or 3.8%.

General & Street O&M Funds Combined Summary	2015		2016			2016 YTD Actual vs 2015 YTD Actual	
	Annual Actual	YTD Actual	Annual Budget	YND Estimate	YTD Actual	Over / (Under)	
						\$ Chg	% Chg
EXPENDITURES:							
Streets	\$ 2,169,439	\$ 1,623,095	\$ 2,148,193	\$ 2,172,804	\$ 1,560,771	\$ (62,324)	-3.8%
Legal	1,634,745	1,193,339	1,752,249	1,690,990	1,149,523	(43,816)	-3.7%
Administrative Services	1,490,468	1,170,627	1,628,158	1,623,004	1,169,677	(950)	-0.1%
Community & Economic Development	1,876,796	1,251,780	2,160,784	1,935,268	1,259,116	7,336	0.6%
City Manager	601,322	455,981	592,066	590,832	475,735	19,754	4.3%
City Council	103,021	70,077	136,290	136,290	98,547	28,470	40.6%
Non-Departmental	132,402	72,457	131,290	131,290	107,665	35,208	48.6%
Municipal Court	1,790,330	1,324,672	2,046,213	2,128,783	1,397,780	73,108	5.5%
Interfund Transfers	375,162	125,591	479,810	502,594	242,385	116,794	93.0%
Parks, Recreation & Community Services	2,465,429	1,812,380	2,670,401	2,677,682	1,950,794	138,414	7.6%
Police	21,595,504	16,131,894	22,546,826	22,925,545	16,781,784	649,890	4.0%
Subtotal Operating Expenditures	\$ 34,234,619	\$ 25,231,896	\$ 36,292,280	\$ 36,515,082	\$26,193,778	961,882	3.8%

Street Operations and Maintenance: The decrease is due primarily to position vacancies.

Legal: The decrease is due to primarily to personnel cost savings from position vacancies and professional services in the Civil Legal Services Division.

Community & Economic Development: The increase is due primarily to personnel cost increases for salaries/wages including medical benefit costs increases (and staffing levels) and supplies, offset by decreases in internal service charges.

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

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

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.

Municipal Court: The increase is due primarily to personnel costs increases for salaries/wages and related benefits including medical cost increases and professional services (higher public defender cost and timing of payments), offset by decreases in internal service charges.

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

Parks, Recreation & Community Services: The increase is due primarily to personnel cost increases for salaries/wages and related benefits including medical cost increases, timing of human services contract payments, allocation of internal service charges, operational supplies for parks facilities and maintenance and program expenditures for Farmers Market and SummerFest (increase in donation funding sources).

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

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

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

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

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

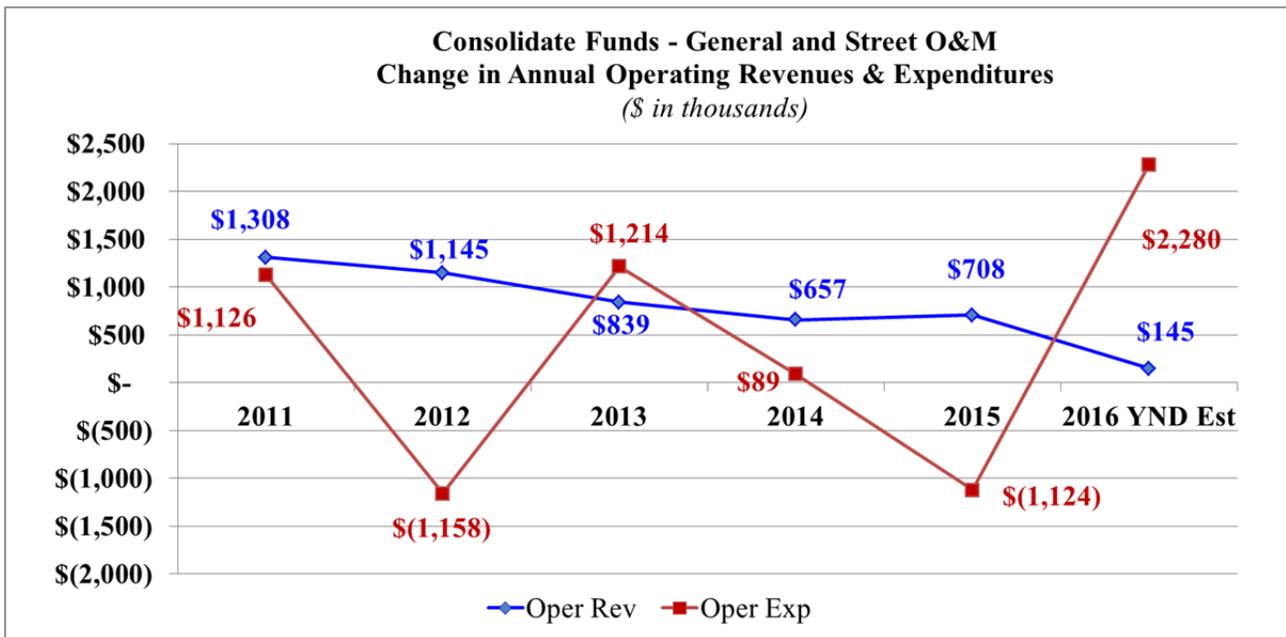
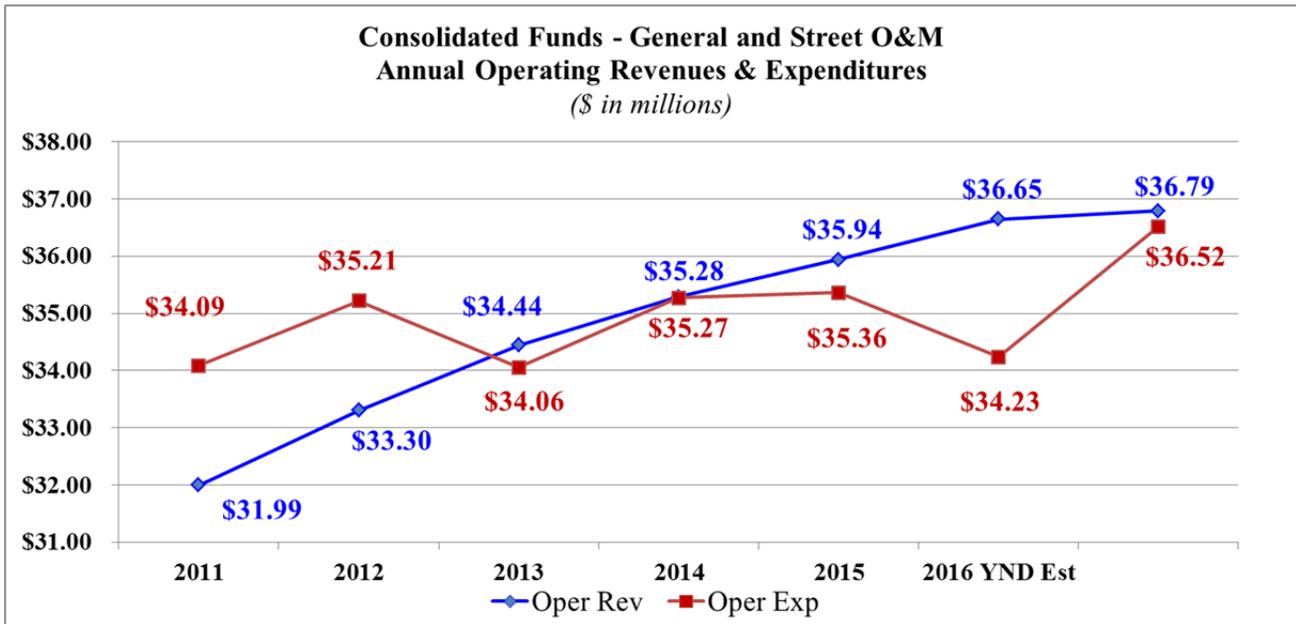
2013 Actual: Operating expenditures of \$35.27M is below operating revenues of \$35.28M, resulting in an operating income of \$14K. The increase in operating expenditures in 2013 compared to 2012 is due to transferring \$920K to Fund 501 Vehicle & Equipment Replacement in 2013 compared to \$0 in 2012.

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

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

2016 YND Est: Operating expenditures of \$36.52M is expected to be below operating revenues of \$36.79M, resulting in an operating income of \$279K.

Consolidates General & Street O&M Funds	2011 Annual Actual	2012 Annual Actual *	2013 Annual Actual	2014 Annual Actual	2015 Annual Actual	2016 Annual YND Est
Operating Revenue	\$ 33,299,000	\$ 34,444,000	\$ 35,284,000	\$ 35,940,000	\$ 36,648,000	\$ 36,794,000
Operating Expenditures	\$ 35,214,000	\$ 34,056,000	\$ 35,270,000	\$ 35,358,000	\$ 34,235,000	\$ 36,515,000
Operating Income / (Loss)	(\$1,915,000)	\$388,000	\$14,000	\$582,000	\$2,413,000	\$ 279,000



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.

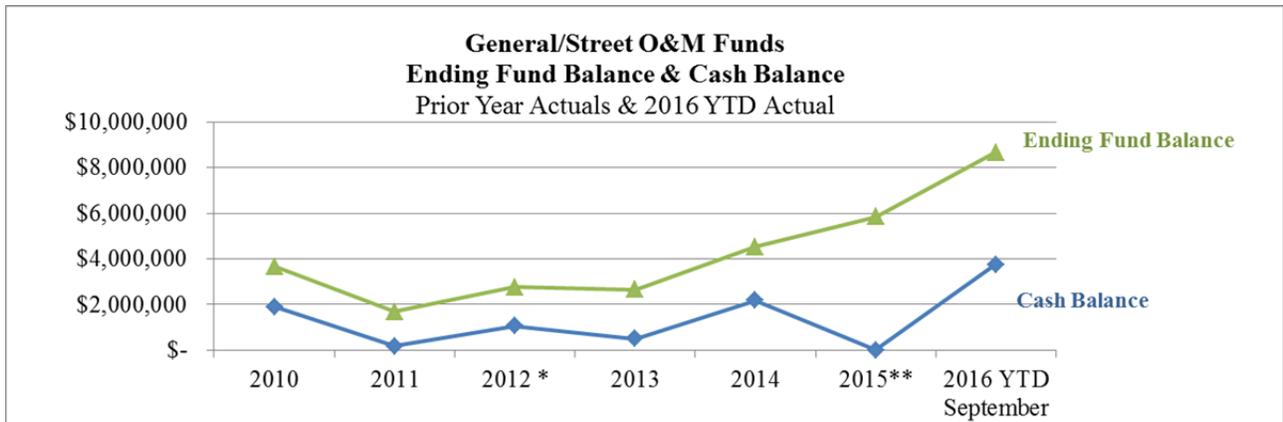
- *5% Strategic Reserves:* The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major unanticipated events. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates 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 September	8,668,080	3,755,612

* 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.

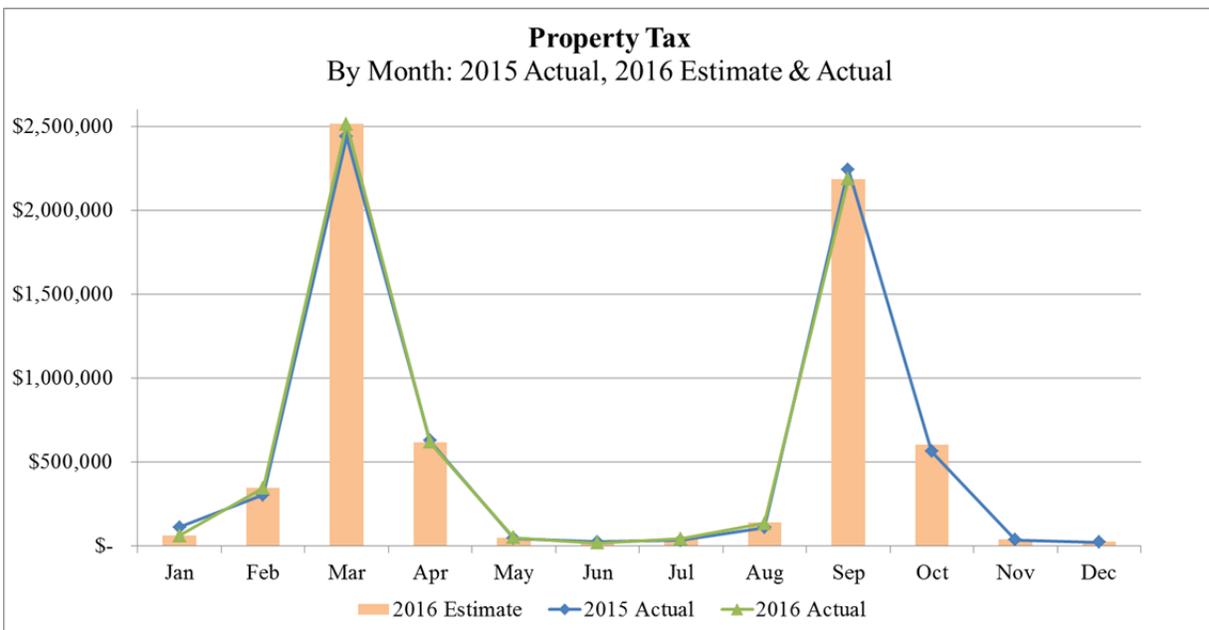


Property Tax

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

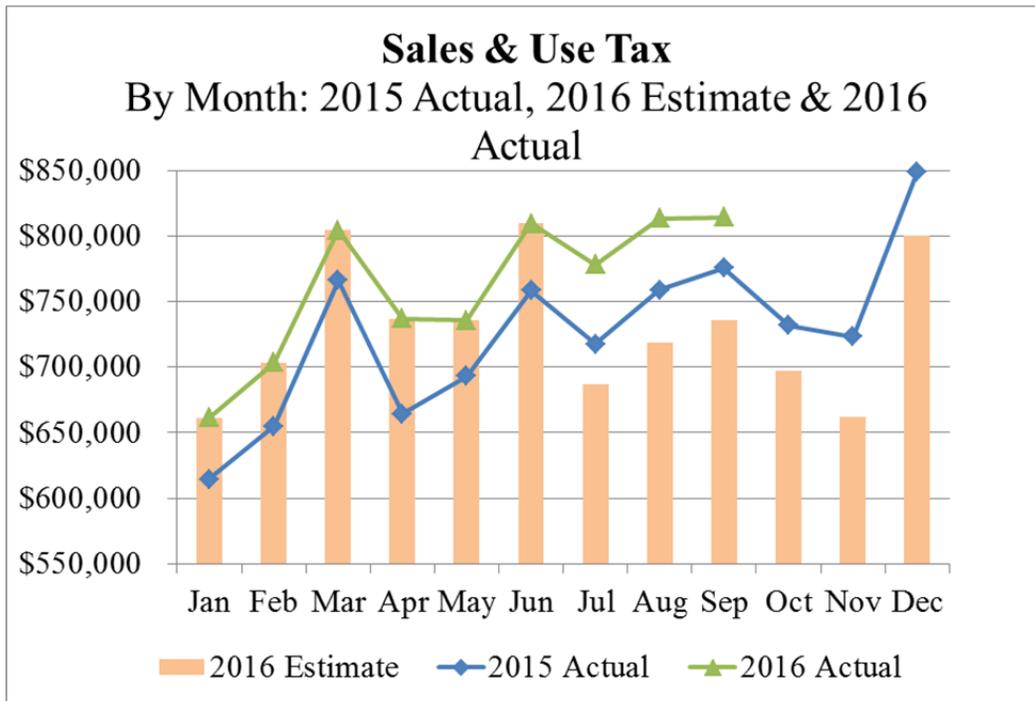
Property Tax								
Year-to-date September								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 92,779	\$ 112,501	\$ 61,272	\$ 61,272	\$ (51,229)	-45.5%	\$ -	0.0%
Feb	403,847	305,599	345,389	345,389	39,790	13.0%	-	0.0%
Mar	2,183,114	2,438,323	2,513,626	2,513,626	75,303	3.1%	-	0.0%
Apr	742,622	627,210	618,469	618,469	(8,741)	-1.4%	-	0.0%
May	29,967	46,224	50,407	50,407	4,183	9.0%	-	0.0%
Jun	37,206	25,193	18,900	18,900	(6,293)	-25.0%	-	0.0%
Jul	41,335	34,382	42,971	42,971	8,589	25.0%	-	0.0%
Aug	122,038	108,696	140,120	135,849	27,153	25.0%	(4,271)	-3.0%
Sep	2,212,244	2,243,079	2,183,375	2,185,256	(57,823)	-2.6%	1,881	0.1%
Oct	516,222	564,021	601,460		-	-	-	-
Nov	59,737	36,922	41,251		-	-	-	-
Dec	27,506	21,786	27,394		-	-	-	-
Total YTD	\$ 5,865,152	\$ 5,941,207	\$ 5,974,529	\$ 5,972,139	\$ 30,932	0.5%	\$ (2,390)	0.0%
Total Annual	\$ 6,468,618	\$ 6,563,936	\$ 6,644,634					
AV (in billions)	\$4.49	\$4.75	\$4.94					
Average Change (2011 - 2015):	1.5%							



Sales & Use Tax

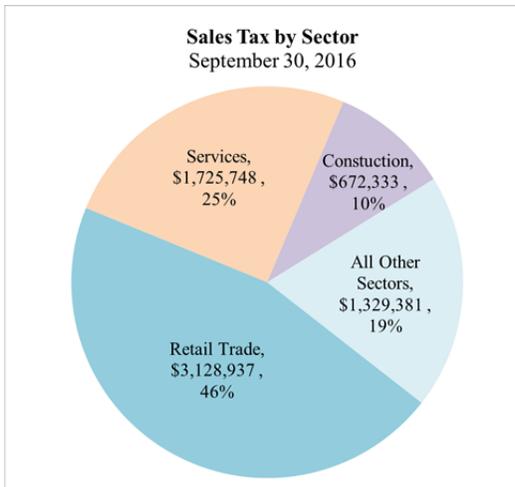
The City imposes a sales and use tax of 1% to fund general government programs. Of this total, 15% is provided to Pierce County per state law. The City imposes both the basic 0.5% and the optional 0.5% sales and use tax. This tax is imposed on personal and business purchases of tangible property. The 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 September								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 599,289	\$ 614,566	\$ 661,136	661,136	\$ 46,570	7.6%	\$ -	0.0%
Feb	660,758	654,875	703,570	703,570	48,695	7.4%	-	0.0%
Mar	715,740	766,272	804,184	804,184	37,912	4.9%	-	0.0%
Apr	646,843	664,313	736,790	736,790	72,477	10.9%	-	0.0%
May	710,434	693,085	735,682	735,682	42,597	6.1%	-	0.0%
Jun	720,391	758,519	809,398	809,398	50,879	6.7%	-	0.0%
Jul	657,370	717,600	686,474	778,285	60,685	8.5%	91,811	13.4%
Aug	718,471	758,879	718,229	813,168	54,290	7.2%	94,939	13.2%
Sep	763,993	775,685	735,585	814,188	38,503	5.0%	78,603	10.7%
Oct	684,774	731,898	697,340	-	-	-	-	-
Nov	619,521	723,183	661,735	-	-	-	-	-
Dec	775,293	849,030	799,877	-	-	-	-	-
Total YTD	\$ 6,193,289	\$ 6,403,792	\$ 6,591,048	\$ 6,856,401	\$ 452,608	7.1%	\$ 265,353	4.0%
Annual Total	\$ 8,272,877	\$ 8,707,904	\$ 8,750,000					
Annual Sales (in millions)	\$984.87	\$1,036.66	\$1,041.67	n/a				
Average Change (2011 - 2015):		3.4%						



Top 10 Taxpayers (Grouped by Sector)				
Sector	Actual YTD September		Over / (Under)	
	2015	2016	Change from 2015	
			\$	%
Motor Vehicle and Parts Dealer	408,573	403,215	(5,358)	-1.3%
Building Material and Garden	162,484	173,810	11,326	7.0%
Food and Beverage Stores	65,119	68,292	3,173	4.9%
General Merchandise Stores	464,650	489,305	24,655	5.3%
Telecommunications	65,237	65,193	(44)	-0.1%
Rental and Leasing Services	83,574	99,890	16,316	19.5%
Food Services, Drinking Places	61,419	62,202	783	1.3%
Total	\$ 1,311,056	\$ 1,361,907	\$ 50,851	3.9%

Retail trade, the largest economic sector, accounts for 46% of collections, followed by services and construction, which account for 25% and 10%, respectively. All other sectors, including wholesale trade, information, finance, insurance and real estate, manufacturing, government, transportation and utilities, and other accounts for the remaining 19%.



Sales & Use Tax by Sector				
Sector	Year-To-Date September		Over / (Under)	
	2015	2016	Change from 2015	
			\$	%
Retail Trade	\$ 3,077,549	\$ 3,128,937	\$ 51,388	1.7%
Services	1,578,708	1,725,748	147,040	9.3%
Construction	601,837	672,333	70,496	11.7%
Wholesale Trade	303,297	299,806	(3,491)	-1.2%
Information	382,067	373,093	(8,974)	-2.3%
Finance, Insurance, Real Estate	248,663	296,033	47,370	19.0%
Manufacturing	105,118	173,969	68,851	65.5%
Government	60,481	139,878	79,397	131.3%
Other	46,073	46,603	530	1.2%
Total	\$ 6,403,792	\$ 6,856,399	\$ 452,607	7.1%

Retail Trade: Compared to year-to-date September 2015, the retail trade sector is up \$51K or 1.7%.

- Motor vehicle & parts dealers increased by \$36K or 5%
- Building Material & Garden Equipment and Supplies increased by \$22K or 9%
- General Merchandise Stores increased by \$22K or 7%
- Food & Beverage Stores decreased by \$21K or 8%
- Clothing & Clothing Accessories Stores decreased by \$16K or 8%

Services: Compared to year-to-date September 2015, the services sector is up \$147K or 9%.

- Food Services & Drinking Places increased by \$78K or 9%
- Repair & Maintenance increased by \$44K or 15%
- Professional, Scientific & Technical Services increased by \$28K or 44%
- Personal & Laundry Services increased by \$10K or 16%
- Educational Services increased by \$13K or 45%
- Accommodation decreased by \$36K or 51%

Construction: Compared to year-to-date September 2015, the construction sector is up \$70K or 12%.

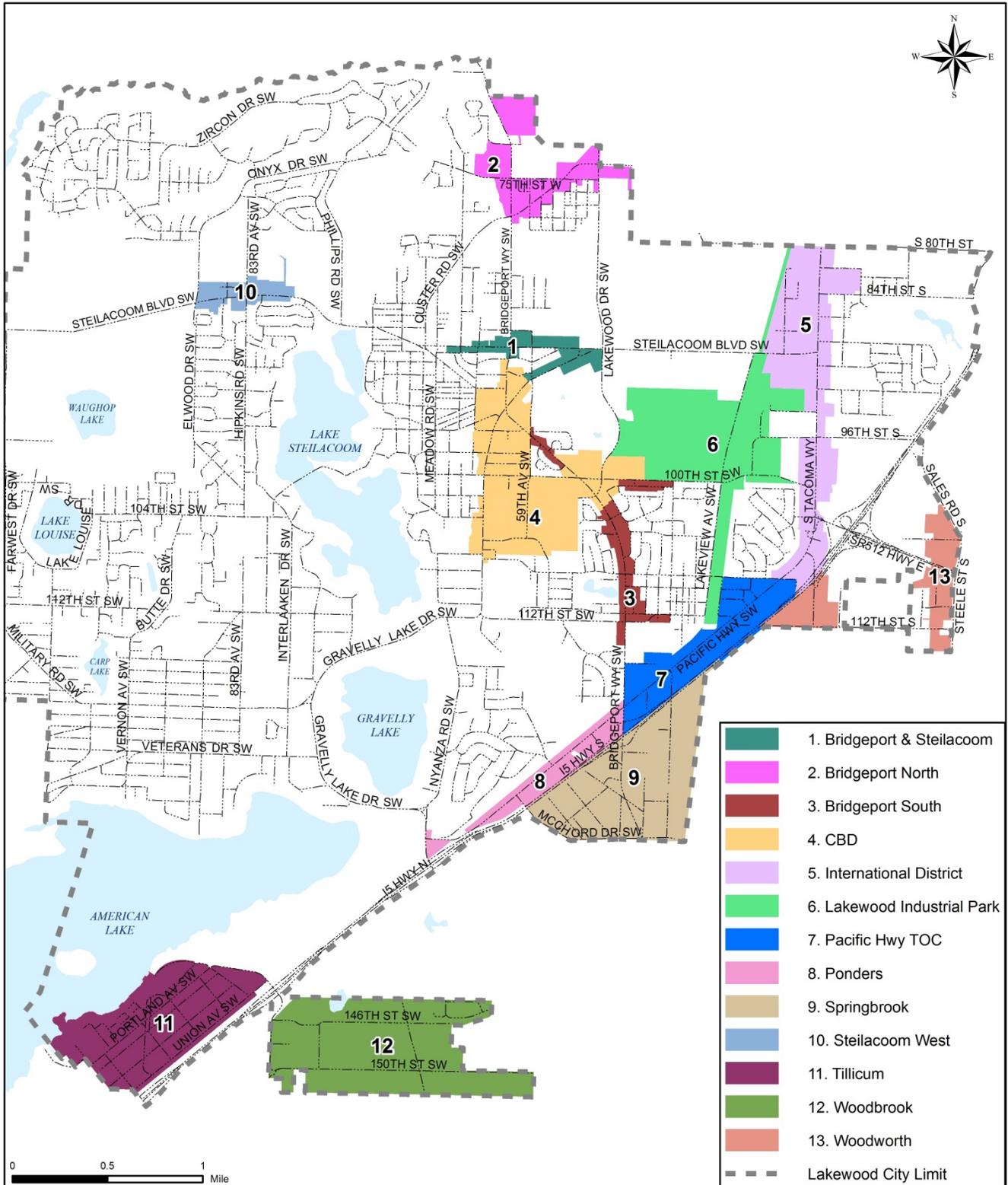
- Specialty Trade Contractors increased by \$58K or 25%
- Heavy and Civil Engineering Construction increased by \$7K or 8%
- Construction of Buildings increased by \$5K or 2%

All Other Sectors: Compared to year-to-date September 2015, all other sectors increased by \$183K or 16%.

- Information decreased by \$9K or 2%
 - Telecommunications decreased by \$17K or 6%
 - Motion Picture & Sound Recording Industries increased by \$4K or 12%
 - Publishing Industries (except Internet) increased by \$2K or 12%
 - Data Processing, Hosting, and Related Services increased by \$2K or 29%
- *Finance, Insurance and Real Estate* increased by \$47K or 19%
 - Rental and leasing services increased by \$42K or 21%
- *Manufacturing* increased by \$69K or 66%
 - Nonmetallic mineral product manufacturing increased by \$26K or 265%
 - Machinery Manufacturing increased by \$16K or 12%
 - Printing and related support activities increased by \$10K or 46%
 - Computer and Electronic Product Manufacturing increased by \$6K or 205%
 - Fabricated Metal Product Manufacturing increased by \$6K or 57%
- *Government* increased by \$79K or 131%
 - Non-Classifiable Establishments increased by \$72K or 554%
 - Administration of Economic Programs increased by \$8K or 20%

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

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



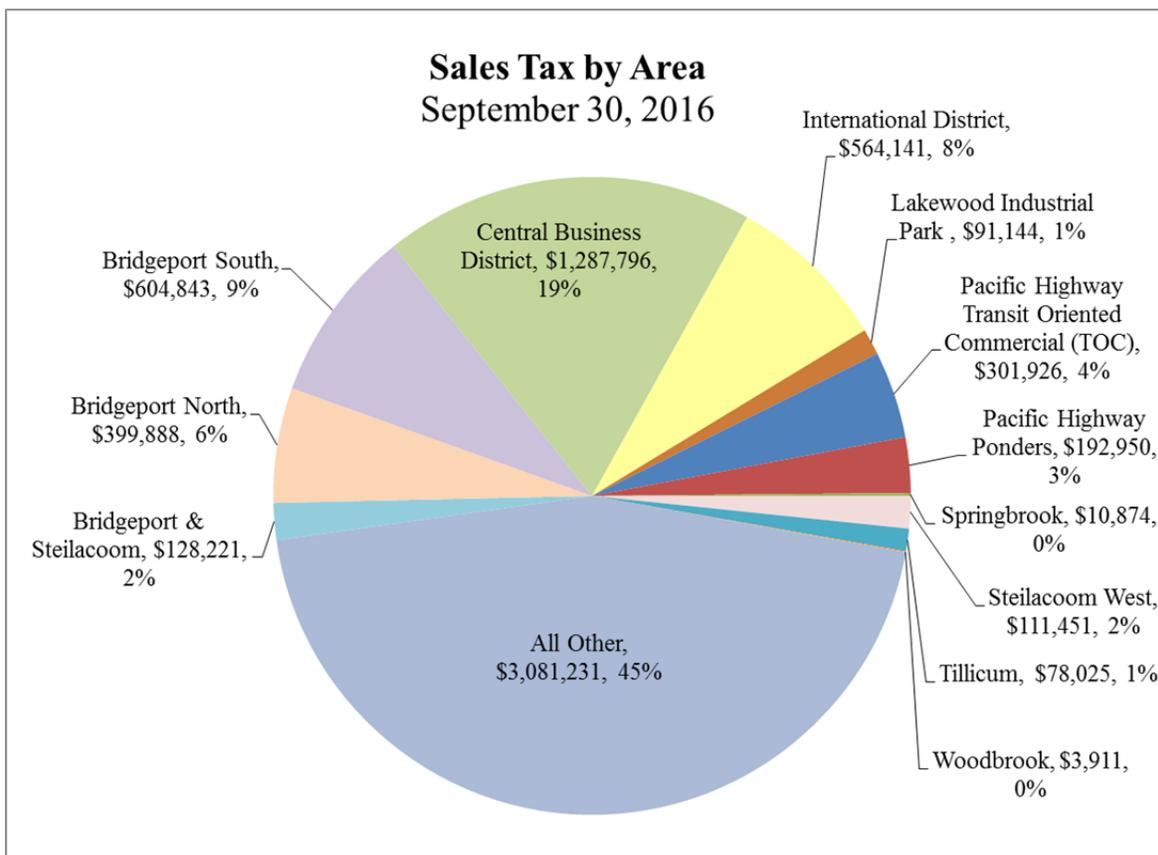
Retail Tax Areas

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

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

The area category title “Other” which includes food services & drinking places, construction, and telecommunications attempts to capture: businesses that have multiple locations reporting under a single UBI number is excluded from the retail area reporting (such as Walgreens, O’Reilly’s, 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). Businesses are added to the sales and use tax area as needed throughout the year, therefore amounts reported in previous periods may differ.

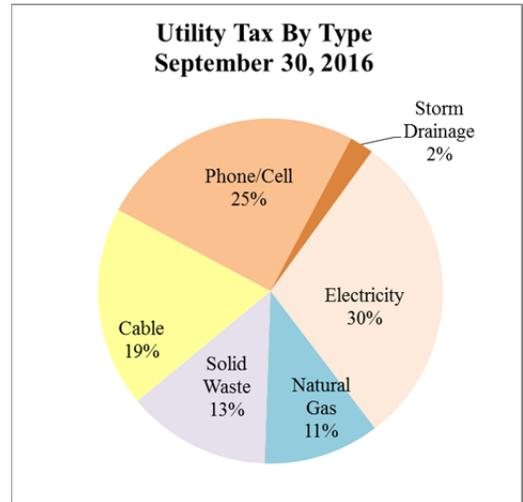
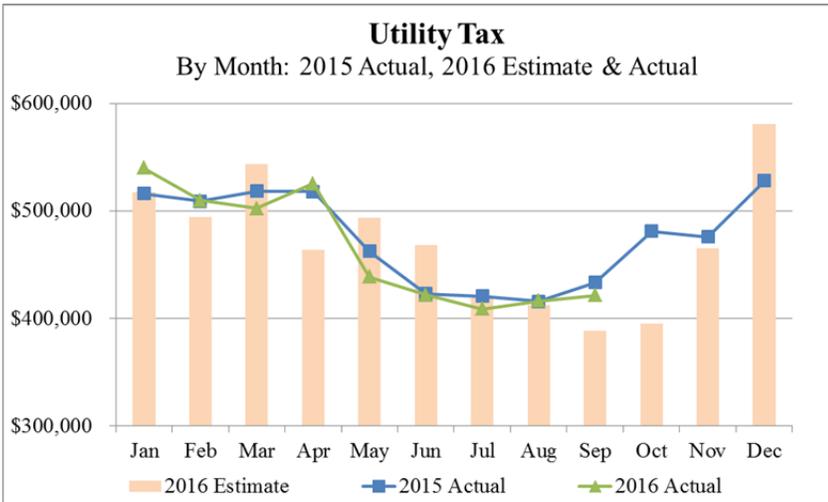
Sales & Use Tax by Area				
<i>Year-to-Date through September</i>				
Map ID/Area	2015 YTD	2016 YTD	Over / (Under)	
			Change from 2015	
			\$	%
1 Bridgeport & Steilacoom	\$117,911	\$128,221	\$ 10,310	8.7%
2 Bridgeport North	380,097	399,888	19,791	5.2%
3 Bridgeport South	554,918	604,843	49,925	9.0%
4 Central Business District	1,292,039	1,287,796	(4,243)	-0.3%
5 International District	498,705	564,141	65,436	13.1%
6 Lakewood Industrial Park	89,478	91,144	1,666	1.9%
7 Pacific Highway Transit Oriented Commercial (TOC)	332,983	301,926	(31,057)	-9.3%
8 Pacific Highway Ponders	174,059	192,950	18,891	10.9%
9 Springbrook	11,813	10,874	(939)	-7.9%
10 Steilacoom West	119,187	111,451	(7,736)	-6.5%
11 Tillicum	77,854	78,025	171	0.2%
12 Woodbrook	5,566	3,911	(1,655)	-29.7%
13 Woodworth	27,507	25,106	(2,401)	-8.7%
Other:				
Food Services, Drinking Places	268,883	296,611	27,728	10.3%
Construction	547,130	623,128	75,998	13.9%
Telecommunications	280,631	267,351	(13,280)	-4.7%
All Other Categories	1,625,031	1,869,035	244,004	15.0%
Total	\$6,403,792	\$6,856,401	\$ 452,608	7.1%



Utility Tax

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

Utility Tax								
Year-to-Date September								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs 2016 YND Est	
					\$	%	\$	%
Jan	\$ 545,267	\$ 516,176	\$ 517,523	\$ 540,290	\$ 24,114	4.7%	\$ 22,767	4.4%
Feb	533,446	509,084	494,268	509,826	742	0.1%	15,558	3.1%
Mar	532,688	518,653	543,461	502,625	(16,028)	-3.1%	(40,836)	-7.5%
Apr	560,947	518,141	463,790	525,805	7,664	1.5%	62,015	13.4%
May	428,392	462,457	494,056	438,563	(23,894)	-5.2%	(55,493)	-11.2%
Jun	430,195	422,965	468,311	421,924	(1,041)	-0.2%	(46,387)	-9.9%
Jul	422,860	420,784	420,341	408,982	(11,802)	-2.8%	(11,359)	-2.7%
Aug	402,578	416,005	412,335	416,513	508	0.1%	4,178	1.0%
Sep	422,101	433,584	388,456	421,413	(12,171)	-2.8%	32,957	8.5%
Oct	469,780	481,418	395,571	-	-	-	-	-
Nov	459,732	476,095	465,214	-	-	-	-	-
Dec	539,869	528,247	580,673	-	-	-	-	-
Total YTD	\$ 4,278,474	\$ 4,217,849	\$ 4,202,542	\$ 4,185,942	\$ (31,907)	-0.8%	\$ (16,599)	-0.4%
Total Annual	\$ 5,747,855	\$ 5,703,609	\$ 5,644,000	n/a	n/a	n/a	n/a	n/a
Average Change (2011 - 2015)		-1.1%						

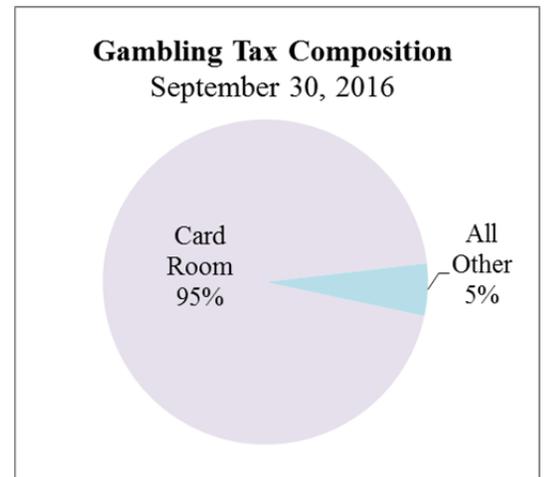


Utility Tax by Type										
Year-to-Date September										
Type	2014 Actual	2015		2016			Over / (Under)			
		Annual Actual	YTD Actual	YND Est	YTD Estimate	Actual	2016 YTD Actual vs 2015 YTD Actual		2016 YTD Est vs 2016 YTD Actual	
							\$	%	\$	%
Electricity	\$ 1,595,942	\$ 1,627,657	\$ 1,191,056	\$ 1,580,000	\$ 1,186,734	\$ 1,240,717	\$ 49,661	4.2%	\$ 53,983	4.5%
Natural Gas	720,699	666,412	487,158	657,000	\$ 485,390	456,267	(30,891)	-6.3%	(29,123)	-6.0%
Solid Waste	720,197	760,782	568,815	747,000	\$ 566,751	563,588	(5,227)	-0.9%	(3,163)	-0.6%
Cable	944,860	1,006,459	746,461	990,000	\$ 743,752	786,677	40,216	5.4%	42,925	5.8%
Phone/Cell	1,602,189	1,477,998	1,128,062	1,503,000	\$ 1,123,969	1,044,812	(83,250)	-7.4%	(79,157)	-7.0%
Storm Drainage	163,968	164,300	96,296	167,000	\$ 95,947	93,881	(2,415)	-2.5%	(2,066)	-2.2%
Total	\$ 5,747,855	\$ 5,703,609	\$ 4,217,848	\$ 5,644,000	\$ 4,202,542	\$ 4,185,942	\$ (31,906)	-0.8%	\$ (16,599)	-0.4%

Gambling Tax

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

Gambling Tax								
Year-to-Date September								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 195,538	\$ 209,856	\$ 229,257	\$ 229,257	\$ 19,401	9.2%	\$ -	0.0%
Feb	194,147	233,858	189,206	189,206	(44,652)	-19.1%	-	0.0%
Mar	238,262	225,533	257,483	257,483	31,950	14.2%	-	0.0%
Apr	213,208	266,880	222,122	222,122	(44,758)	-16.8%	-	0.0%
May	202,674	233,564	188,148	188,148	(45,416)	-19.4%	-	0.0%
Jun	181,125	248,474	224,752	224,752	(23,722)	-9.5%	-	0.0%
Jul	173,497	247,819	222,949	228,746	(19,073)	-7.7%	5,797	2.6%
Aug	235,976	241,158	230,660	228,005	(13,153)	-5.5%	(2,655)	-1.2%
Sep	193,467	209,699	222,528	196,305	(13,394)	-6.4%	(26,223)	-11.8%
Oct	216,061	241,186	218,598	-	-	-	-	-
Nov	214,748	215,760	220,042	-	-	-	-	-
Dec	223,700	198,149	173,257	-	-	-	-	-
Total YTD	\$1,827,894	\$2,116,841	\$1,987,105	\$1,964,023	\$ (152,818)	-7.2%	\$ (23,082)	-1.2%
Total Annual	\$2,482,403	\$2,771,934	\$2,599,000	n/a	n/a	n/a	n/a	n/a
Average Change (2011 - 2015):	2.8%							

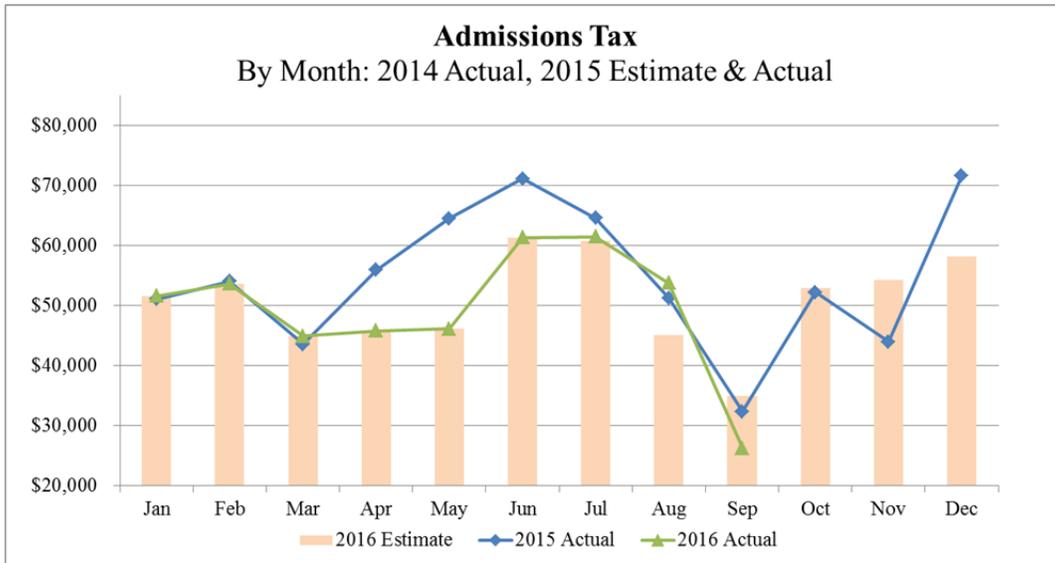


Gambling Tax - Card Room					
Year-to-Date September					
Major Establishment	2015		2016 YTD	Over / (Under)	
	Annual	YTD		2016 YTD Actual vs 2015 YTD Actual	
				\$	%
Chips Casino	\$ 844,888	\$ 664,021	\$ 443,149	\$ (220,872)	-33.3%
Great American Casino	582,614	423,382	457,857	34,475	8.1%
Macau Casino	530,327	422,508	452,327	29,819	7.1%
Palace Casino	666,255	496,751	506,264	9,513	1.9%
Total	\$ 2,624,084	\$ 2,006,662	\$ 1,859,597	\$ (147,065)	-7.3%

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 September								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 53,560	\$ 51,069	\$ 51,634	\$ 51,634	\$ 565	1.1%	\$ -	0.0%
Feb	47,650	54,081	53,658	53,658	(423)	-0.8%	-	0.0%
Mar	47,097	43,584	44,957	44,957	1,373	3.2%	-	0.0%
Apr	55,369	55,917	45,836	45,836	(10,081)	-18.0%	-	0.0%
May	53,364	64,537	46,135	46,135	(18,402)	-28.5%	-	0.0%
Jun	66,895	71,129	61,369	61,369	(9,760)	-13.7%	-	0.0%
Jul	59,305	64,567	60,813	61,505	(3,062)	-4.7%	692	1.1%
Aug	70,427	51,302	45,134	53,783	2,481	4.8%	8,649	19.2%
Sep	27,912	32,382	34,965	26,319	(6,063)	-18.7%	(8,646)	-24.7%
Oct	51,387	52,252	52,984	-	-	-	-	-
Nov	54,616	43,964	54,309	-	-	-	-	-
Dec	66,428	71,626	58,206	-	-	-	-	-
Total YTD	\$ 481,579	\$ 488,569	\$ 444,501	\$ 445,196	\$ (43,374)	-8.9%	\$ 695	0.2%
Total Annual	\$ 654,010	\$ 656,410	\$ 610,000	n/a	n/a	n/a	n/a	n/a
Ave Change (2011 - 2015):		5.4%						



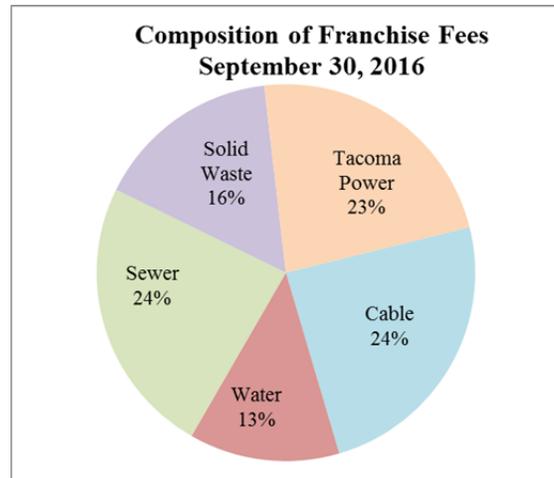
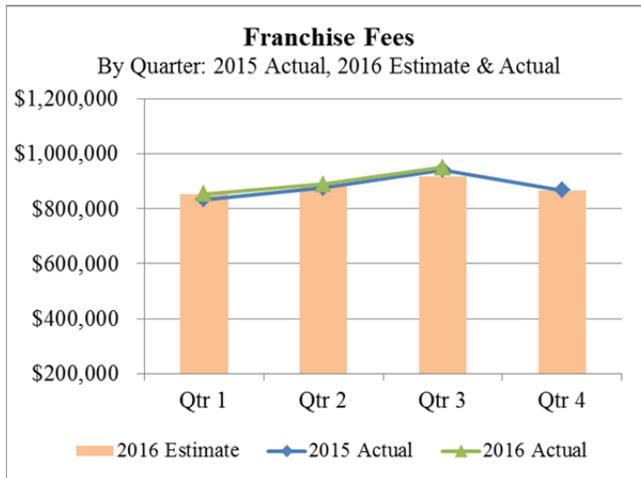
Admissions Tax				
Establishment	2014 Annual	2015 Annual	2016 YTD Sep	2016 YTD as % of 2015 Annual
AMC Theatres	\$ 359,495	\$ 364,814	\$ 253,054	69.4%
Déjà Vu	14,626	13,900	15,038	108.2%
Grand Prix Raceway	24,663	27,962	14,937	53.4%
Great American Casino	182	169	95	56.2%
Regal Cinemas	241,375	238,884	156,915	65.7%
Star Lite Swap Meet	11,324	10,682	5,156	48.3%
E & R Promotions	2,346	-	-	n/a
Total	\$ 654,010	\$ 656,410	\$ 445,196	67.8%

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 September								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ -	\$ -	\$ -	\$ -	-	-	-	-
Feb	66,148	68,263	69,639	69,639	1,376	2.0%	-	0.0%
Mar	736,243	765,285	784,666	784,666	19,381	2.5%	-	0.0%
Apr	-	-	-	-	-	-	-	-
May	66,611	67,876	70,952	70,952	3,076	4.5%	-	0.0%
Jun	765,691	808,673	818,938	818,938	10,265	1.3%	-	0.0%
Jul	-	-	-	-	-	-	-	-
Aug	68,445	68,985	68,927	72,850	3,865	5.6%	3,923	5.7%
Sep	820,052	873,065	849,165	878,213	5,148	0.6%	29,048	3.4%
Oct	-	-	-	-	-	-	-	-
Nov	66,651	68,434	67,751	-	-	-	-	-
Dec	793,004	800,015	798,962	-	-	-	-	-
Total YTD	\$2,523,190	\$2,652,145	\$2,662,287	\$ 2,695,259	\$ 43,114	1.6%	\$ 32,972	1.2%
Total Annual	\$3,382,845	\$3,520,594	\$3,529,000	n/a	n/a	n/a	n/a	n/a



Franchise Fees by Type										
Year-to-Date September										
Type	2014	2015		2016			Over / (Under)			
		Annual	YTD Actual	YND Estimate	YTD Estimate	YTD Actual	2016 Actual vs 2015 Actual		2016 Actual vs YTD Est	
							\$	%	\$	%
Cable	\$ 806,377	\$ 840,297	\$ 621,493	\$ 865,000	\$ 635,436	\$ 655,960	34,467	5.5%	20,524	3.2%
Water	382,531	434,430	347,116	434,000	328,518	346,852	(264)	-0.1%	18,334	5.6%
Sewer	807,153	834,574	627,959	840,000	631,108	645,579	17,620	2.8%	14,471	2.3%
Solid Waste	528,359	557,085	414,922	570,000	421,270	428,322	13,400	3.2%	7,052	1.7%
Tacoma Power	858,425	854,210	640,656	820,000	645,957	618,546	(22,110)	-3.5%	(27,411)	-4.2%
Total	\$3,382,845	\$3,520,594	\$ 2,652,145	\$ 3,529,000	\$ 2,662,287	\$ 2,695,259	\$ 43,114	1.6%	\$ 32,973	1.2%

State Shared Revenue

State Shared Revenue								
Year-to-Date through September								
Month	2015		2016		2016 YTD vs 2015 YTD		2016 YTD Revenue as % of YND Est	
	Actual Annual	Actual YTD	Annual YND Estimate	Actual YTD	Over/(Under)			
					\$	%		
Streamlined Sales Tax Mitigation	\$ 46,846	\$ 36,225	\$ 50,000	\$ 35,366	\$ (859)	-2.4%	70.7%	
CJ-Violent Crimes/Population	68,598	48,633	77,500	60,788	12,155	25.0%	78.4%	
CJ-Special Programs	57,508	43,140	59,500	44,280	1,140	2.6%	74.4%	
CJ-DUI Cities	8,574	6,277	16,100	6,809	532	8.5%	42.3%	
CJ-High Crime	224,154	178,015	236,700	266,534	88,519	49.7%	112.6%	
Liquor Excise Tax	191,738	129,857	267,500	210,593	80,736	62.2%	78.7%	
Liquor Board Profits	511,369	383,568	494,300	377,417	(6,151)	-1.6%	76.4%	
Marijuana Enforcement Profits	-	-	-	12	12	n/a	n/a	
Fuel Tax	861,723	649,151	869,319	657,283	8,132	1.3%	75.6%	
Subtotal - General/Street O&M	\$ 1,970,510	\$ 1,474,866	\$ 2,070,919	\$ 1,659,082	\$ 184,216	12.5%	80.1%	
Fuel Tax	375,288	274,011	340,000	294,639	20,628	7.5%	86.7%	
Multi-Modal	-	-	70,000	49,799	49,799	n/a	71.1%	
Subtotal - Transportation CIP	\$ 375,288	\$ 274,011	\$ 4,364,838	\$ 344,438	\$ 70,427	25.7%	7.9%	
Total State Shared Revenue	\$ 2,345,798	\$ 1,748,877	\$ 2,480,919	\$ 2,003,520	\$ 254,643	14.6%	80.8%	

POLICE

Photo Infraction – Red Light/School Zone Enforcement

The City currently has eight cameras operating at five locations:

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

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

Photo Infraction - Red light/School Zone Enforcement											
Year-to-Date September											
Month	Year 2014			Year 2015			Year 2016			Over / (Under)	
	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Net Revenue 2016 vs 2015	
										\$	%
Jan	\$ 57,905	\$ 36,593	\$ 21,312	\$ 66,476	\$ 31,612	\$ 34,864	\$ 55,557	\$ 32,240	\$ 23,317	\$ (11,547)	-33.1%
Feb	63,261	36,593	26,668	57,821	32,240	25,581	43,971	32,240	11,731	(13,850)	-54.1%
Mar	56,692	36,593	20,099	62,596	32,240	30,356	58,435	32,240	26,195	(4,161)	-13.7%
Apr	60,035	37,593	22,442	65,333	32,240	33,093	85,361	32,240	53,121	20,028	60.5%
May	59,634	37,593	22,041	55,473	32,240	23,233	106,950	22,013	84,937	61,704	265.6%
Jun	57,842	33,593	24,249	57,857	32,240	25,617	117,256	20,990	96,266	70,649	275.8%
Jul	56,453	34,593	21,860	66,829	32,240	34,589	101,787	20,990	80,797	46,208	133.6%
Aug	51,457	34,593	16,864	67,627	32,240	35,387	76,454	20,990	55,464	20,077	56.7%
Sep	50,732	36,593	14,139	62,092	32,240	29,852	65,885	20,990	44,895	15,043	50.4%
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	\$ 514,011	\$ 324,336	\$ 189,675	\$ 562,105	\$ 289,532	\$ 272,573	\$ 711,656	\$ 234,933	\$ 476,723	\$ 204,150	74.9%
Total Annual	\$704,211	\$416,400	\$287,809	\$699,028	\$374,726	\$324,302	n/a	n/a	n/a	n/a	n/a

Jail and Dispatch Services

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

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

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

Service Period	Year 2015						Year 2016			
	Nisqually	Pierce County	City of Puyallup	City of Fife	Medical	Total by Month	Nisqually	Pierce County	Medical	Total by Month
Jan	\$ 47,160	\$ 5,991	\$ -	\$ -	\$ -	\$ 53,151	\$ 52,172	\$ 7,590	\$ -	\$ 59,762
Feb	54,330	4,619	130	170	-	59,249	32,549	6,394	-	38,943
Mar	50,950	2,708	-	-	11,963	65,621	37,250	7,028	3,063	47,341
Apr	58,596	3,670	-	-	2,375	64,641	28,770	9,146	-	37,916
May	55,579	7,892	-	410	-	63,881	42,510	12,061	-	54,571
Jun	54,622	3,974	-	170	-	58,766	47,275	10,866	-	58,141
Jul	50,244	5,737	-	150	-	56,131	43,745	9,503	-	53,248
Aug	47,853	7,625	-	-	977	56,455	43,190	9,554	2,922	55,666
Sep	58,536	10,375	-	-	-	68,911	40,725	7,502	-	48,227
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	\$ 368,186	\$ 79,644	\$ 5,984	\$ 453,815
Annual Budget \$ 624,240										
YTD Expenditures as a % of Annual Budget 72.7%										

Dispatch Services Year-to-Date September				
Category	2014 Annual	2015 Annual	2016	
			Annual Budget	YTD Actual
SS911 Communication	\$ 1,468,231	\$ 1,501,342	\$ 1,487,300	\$ 1,115,475
SS911 Records/Warrant/Public Svcs	\$ 130,328	\$ 106,416	\$ 109,880	\$ 82,410
SS911 Information Tech/Core Services	\$ 342,496	\$ 411,653	\$ 446,390	\$ 334,793
Subtotal	\$ 1,941,055	\$ 2,019,411	\$ 2,043,570	\$ 1,532,677
Radio User Fees City of Tacoma	\$ 86,550	\$ 92,000	\$ 93,900	\$ 84,025
Total Dispatch Services	\$ 2,027,605	\$ 2,111,411	\$ 2,137,470	\$ 1,616,702

Animal License

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

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

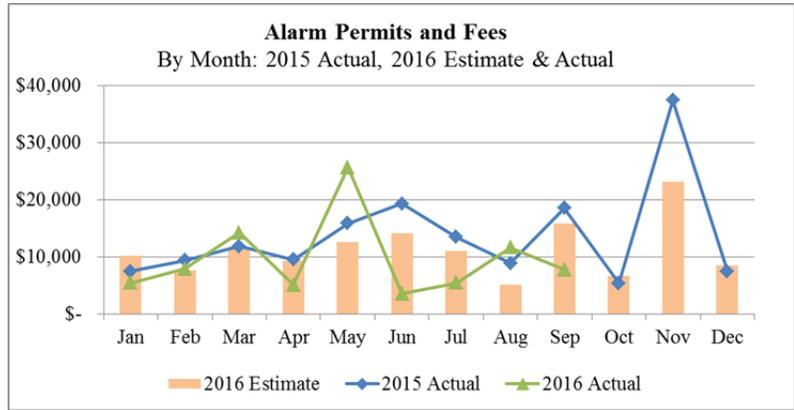
Animal License Activity														
Month	New			Renewal			Total 2015 Licenses	New			Renewal			Total 2016 Licenses
	Cat	Dog	Total	Cat	Dog	Total		Cat	Dog	Total	Cat	Dog	Total	
Jan	46	93	139	326	975	1301	1440	33	56	89	152	522	674	763
Feb	12	65	77	164	404	568	645	24	83	107	138	340	478	585
Mar	32	65	97	57	150	207	304	16	60	76	21	104	125	201
Apr	8	50	58	21	39	60	118	14	42	56	5	29	34	90
May	15	50	65	24	95	119	184	30	45	75	33	103	136	211
Jun	40	80	120	4	32	36	156	24	70	94	12	21	33	127
Jul	19	58	77	3	5	8	85	5	47	52	2	11	13	65
Aug	16	36	52	0	6	6	58	18	75	93	1	7	8	101
Sep	37	71	108	0	5	5	113	21	29	50	0	1	1	51
Oct	20	46	66	0	1	1	67							24
Nov	18	29	47	0	3	3	50							
Dec	27	41	68	322	930	1252	1320							
Total YTD	225	568	793	599	1711	2310	3103	185	507	692	364	1138	1502	2194
Total Annual	290	684	974	921	2645	3566	4540	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Animal License								
Year-to-Date September								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 13,053	\$ 210	\$ 3,033	\$ 13,059	\$ 12,849	6118.6%	\$ 10,026	330.5%
Feb	11,528	14,941	12,541	8,917	(6,024)	-40.3%	(3,624)	-28.9%
Mar	8,032	7,615	12,597	7,081	(534)	-7.0%	(5,516)	-43.8%
Apr	2,023	3,875	3,345	3,324	(551)	-14.2%	(21)	-0.6%
May	1,258	6,910	2,624	1,604	(5,306)	-76.8%	(1,020)	-38.9%
Jun	332	2,229	1,982	2,244	15	0.7%	262	13.2%
Jul	2,452	1,086	1,117	953	(133)	-12.2%	(164)	-14.7%
Aug	1,183	496	878	962	466	94.0%	84	9.5%
Sep	444	759	641	953	194	25.6%	312	48.6%
Oct	497	510	597	-	-	-	-	-
Nov	310	568	355	-	-	-	-	-
Dec	4	341	2,289	-	-	-	-	-
Total YTD	\$ 40,305	\$ 38,121	\$ 38,759	\$ 39,097	\$ 976	2.6%	\$ 338	0.9%
Total Annual	\$ 41,116	\$ 39,540	\$ 42,000	n/a	n/a	n/a	n/a	n/a

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 September									
Month	2014 Actual	2015 Actual	2016		Over / (Under)				
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est		
					\$	%	\$	%	
Jan	\$ 14,863	\$ 7,477	\$ 10,119	\$ 5,403	\$ (2,074)	-27.7%	\$ (4,716)	-46.6%	
Feb	7,363	9,382	7,585	7,910	(1,472)	-15.7%	325	4.3%	
Mar	14,115	11,824	11,749	14,232	2,408	20.4%	2,483	21.1%	
Apr	11,184	9,472	9,356	5,033	(4,439)	-46.9%	(4,323)	-46.2%	
May	11,991	15,869	12,619	25,639	9,770	61.6%	13,020	103.2%	
Jun	11,840	19,283	14,097	3,478	(15,805)	-82.0%	(10,619)	-75.3%	
Jul	11,025	13,429	11,077	5,436	(7,993)	-59.5%	(5,641)	-50.9%	
Aug	2,534	8,848	5,156	11,630	2,782	31.4%	6,474	125.6%	
Sep	16,393	18,553	15,829	7,770	(10,783)	-58.1%	(8,059)	-50.9%	
Oct	9,448	5,353	6,704	-	-	-	-	-	
Nov	13,727	37,414	23,165	-	-	-	-	-	
Dec	11,401	7,459	8,543	-	-	-	-	-	
Total YTD	\$ 101,308	\$ 114,137	\$ 97,588	\$ 86,531	\$ (27,606)	-24.2%	\$ (11,057)	-11.3%	
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 September 30, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Department of Justice Bulletproof Vest Partnership (1)	-	10,779	11,182	(403)
Department of Justice JAG Mental Health	-	33,693	33,693	-
Department of Justice JAG Metal Theft	-	1,155	1,155	-
Pierce County - STOP Violence Against Women Training	-	1,585	1,585	-
Washington State Military Department - EMPG	-	26,410	26,410	-
Washington State Parks & Recreation Boaters Safety	-	12,759	12,759	-
Washington Traffic Safety Commission (WTSC) Impaired Driving	-	4,851	4,851	-
Washington Traffic Safety Commission (WTSC) Phlebotomy	-	4,621	4,621	-
Washington Traffic Safety Commission (WTSC) Seatbelt Emphasis	-	5,002	5,002	-
Total	\$ -	\$ 100,854	\$ 101,258	\$ (403)

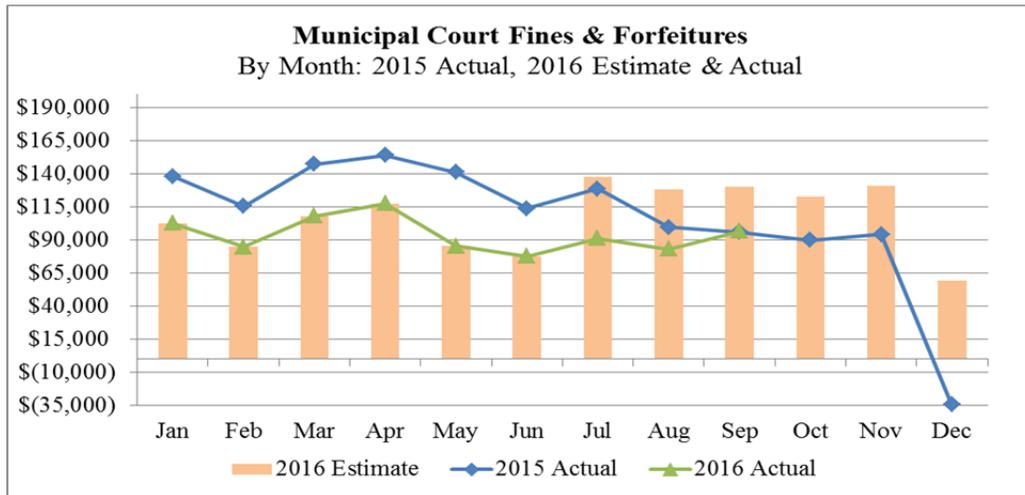
(1) Timing difference to be billed next quarter.

MUNICIPAL COURT

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

Municipal Court Fines & Forfeitures								
Year-to-Date September								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 103,576	\$ 137,981	\$ 102,433	\$ 102,433	\$ (35,548)	-25.8%	\$ -	0.0%
Feb	103,063	115,347	84,720	84,720	(30,627)	-26.6%	-	0.0%
Mar	147,583	147,247	107,783	107,783	(39,464)	-26.8%	-	0.0%
Apr	141,416	153,901	117,213	117,213	(36,688)	-23.8%	-	0.0%
May	135,173	140,868	85,258	85,258	(55,610)	-39.5%	-	0.0%
Jun	115,795	113,683	77,410	77,410	(36,273)	-31.9%	-	0.0%
Jul	106,303	128,655	137,283	91,116	(37,539)	-29.2%	(46,167)	-33.6%
Aug	118,842	99,627	128,198	82,869	(16,758)	-16.8%	(45,329)	-35.4%
Sep	114,027	95,633	129,855	96,504	871	0.9%	(33,351)	-25.7%
Oct	111,000	89,846	122,756		-	-	-	-
Nov	116,098	93,944	130,482		-	-	-	-
Dec	72,017	(34,513)	58,829		-	-	-	-
Total YTD	\$ 1,085,778	\$ 1,132,941	\$ 970,153	\$ 845,306	\$ (287,635)	-25.4%	\$ (124,847)	-12.9%
Total Annual	\$ 1,384,893	\$ 1,282,219	\$ 1,282,219	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 September										
Category	2014 Actual	2015		2016			Over / (Under)		Over / (Under)	
		Annual Actual	YTD Actual	Annual YND Est	YTD Estimate	YTD Actual	2016 Actual vs 2015 Actual	%	2016 YTD Est vs 2016 Actual	%
							\$	%	\$	%
Admin, Filing, Copy, Forms, Legal	\$ 55,293	\$ 70,535	\$ 55,398	\$ 70,535	\$ 47,438	\$ 40,904	\$ (14,494)	-26.2%	\$ (6,534)	-13.8%
Detention & Correction Services	363,517	293,752	264,743	293,752	226,703	184,939	(79,804)	-30.1%	(41,764)	-18.4%
Civil Penalties	10,316	7,781	6,583	7,781	5,637	3,410	(3,173)	-48.2%	(2,227)	-39.5%
Civil Infraction Penalties	792,345	740,380	672,059	740,380	575,493	499,042	(173,017)	-25.7%	(76,451)	-13.3%
Civil Parking Infractions	8,157	6,870	6,007	6,870	5,144	4,868	(1,139)	-19.0%	(276)	-5.4%
Criminal Traffic Misdemeanor Fines	30,738	36,295	28,067	36,295	24,034	18,550	(9,517)	-33.9%	(5,484)	-22.8%
Criminal Non-Traffic Fines	9,535	9,050	7,105	9,050	6,084	10,215	3,110	43.8%	4,131	67.9%
Court Cost Recoupment	24,660	36,009	29,861	36,009	25,570	25,516	(4,345)	-14.6%	(54)	-0.2%
Interest/Other/Misc	90,332	81,547	63,118	81,547	54,049	57,864	(5,254)	-8.3%	3,815	7.1%
Total	\$ 1,384,893	\$ 1,282,219	\$ 1,132,942	\$ 1,282,219	\$ 970,153	\$ 845,306	\$ (287,635)	-25.4%	\$ (124,847)	-12.9%

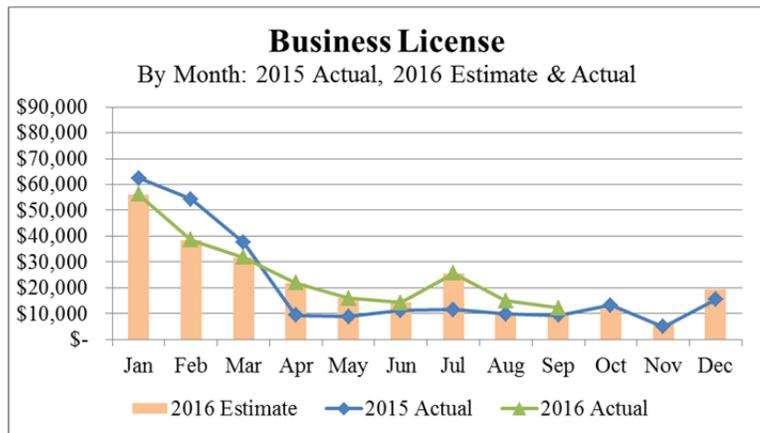
Municipal Court Year-to-Date September							
Operating Revenues & Expenditures	2014 Annual	2015		2016		Over / (Under)	
		Annual Actual	YTD Actual	Annual YND Est	YTD Actual	2016 Actual vs 2015 Actual \$	2016 Actual vs 2015 Actual %
Operating Revenue:							
Fines & Forfeitures	\$ 1,384,893	\$ 1,282,219	\$ 1,132,941	\$ 1,282,219	\$ 844,909	\$ (288,032)	-25.4%
Court Services - City of University Place	225,000	170,585	113,723	124,711	87,799	(25,924)	-22.8%
Court Services - Town of Steilacoom	10,000	99,276	66,167	92,352	68,389	2,222	3.4%
Court Services - City of DuPont	-	89,042	59,361	131,062	103,547	44,186	74.4%
Total Operating Revenues	\$ 1,619,893	\$ 1,641,122	\$ 1,372,192	\$ 1,630,344	\$ 1,104,644	\$ (267,548)	-19.5%
Operating Expenditures:							
Judicial Services	\$ 986,509	\$ 1,009,561	\$ 792,338	\$ 1,140,903	\$ 780,160	\$ (12,178)	-1.5%
Professional Services*	444,802	489,074	329,655	612,500	390,034	60,379	18.3%
Probation & Detention	462,615	291,696	202,679	375,380	227,587	24,908	12.3%
Total Operating Expenditures	\$ 1,893,926	\$ 1,790,331	\$ 1,324,672	\$ 2,128,783	\$ 1,397,781	\$ 73,109	5.5%
Net Program Income (Cost)	\$ (274,033)	\$ (149,209)	\$ 47,520	\$ (498,439)	\$ (293,137)	\$ (340,657)	-716.9%

* 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.

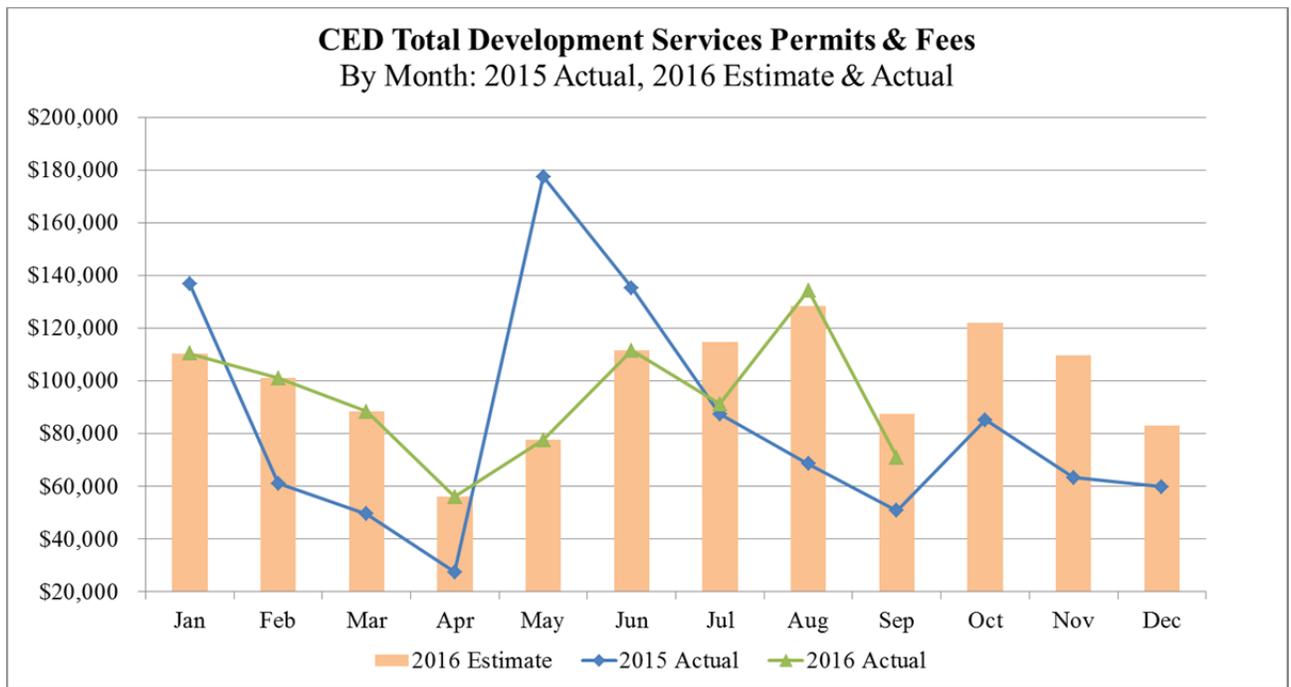


Business License Year-to-Date September								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual \$	2016 Actual vs 2015 Actual %	2016 Actual vs YND Est \$	2016 Actual vs YND Est %
Jan	\$ 70,808	\$ 62,461	\$ 56,120	\$ 56,120	\$ (6,341)	-10.2%	\$ -	0.0%
Feb	54,380	54,308	38,612	38,612	(15,696)	-28.9%	-	0.0%
Mar	42,957	37,586	31,750	31,750	(5,836)	-15.5%	-	0.0%
Apr	17,269	9,393	21,914	21,914	12,521	133.3%	-	0.0%
May	14,021	8,829	16,042	16,042	7,213	81.7%	-	0.0%
Jun	10,578	11,299	14,247	14,247	2,948	26.1%	-	0.0%
Jul	9,767	11,529	25,680	25,680	14,151	122.7%	-	0.0%
Aug	8,235	9,938	10,029	15,050	5,112	51.4%	5,021	50.1%
Sep	8,453	9,330	9,814	12,315	2,985	32.0%	2,501	25.5%
Oct	7,920	13,206	11,659	-	-	-	-	-
Nov	6,325	4,905	6,198	-	-	-	-	-
Dec	19,662	15,555	19,435	-	-	-	-	-
Total YTD	\$ 236,468	\$ 214,673	\$ 224,208	\$ 231,730	\$ 17,057	7.9%	\$ 7,522	3.4%
Annual Total	\$ 270,375	\$ 248,339	\$ 261,500	n/a	n/a	n/a	n/a	n/a

Development Services Permits & Fees

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

CED - Total Development Services Permits & Fees								
Year-to-Date September								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Budget vs YND Est	
					\$	%	\$	%
Jan	\$ 119,558	\$ 136,875	\$ 110,394	\$ 110,394	\$ (26,481)	-19.3%	\$ -	0.0%
Feb	63,600	61,071	101,009	101,009	39,938	65.4%	-	0.0%
Mar	63,902	49,565	88,341	88,341	38,776	78.2%	-	0.0%
Apr	79,808	27,396	55,995	55,995	28,599	104.4%	-	0.0%
May	112,367	177,530	77,589	77,589	(99,941)	-56.3%	-	0.0%
Jun	93,224	135,272	111,549	111,549	(23,723)	-17.5%	-	0.0%
Jul	147,644	87,472	114,747	91,245	3,773	4.3%	(23,502)	-20.5%
Aug	111,638	68,610	128,352	134,314	65,704	95.8%	5,962	4.6%
Sep	66,626	50,689	87,467	70,970	20,281	40.0%	(16,497)	-18.9%
Oct	61,055	85,190	122,232	-	-	-	-	-
Nov	92,970	63,353	109,654	-	-	-	-	-
Dec	84,529	59,812	83,038	-	-	-	-	-
Total YTD	\$ 858,367	\$ 794,480	\$ 875,442	\$ 841,407	\$ 46,927	5.9%	\$ (34,035)	-3.9%
Total Annual	\$1,096,921	\$1,002,837	\$1,190,370	n/a	n/a	n/a	n/a	n/a



CED - Building Permit Fees								
Year-to-Date September								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 35,674	\$ 37,805	\$ 26,438	\$ 26,438	\$ (11,367)	-30.1%	\$ -	0.0%
Feb	35,546	23,920	46,217	46,217	22,297	93.2%	-	0.0%
Mar	30,787	30,286	59,536	59,536	29,250	96.6%	-	0.0%
Apr	35,886	(9,776)	28,141	28,141	37,917	-387.9%	-	0.0%
May	47,410	129,211	40,031	40,031	(89,180)	-69.0%	-	0.0%
Jun	65,450	100,893	67,559	67,559	(33,334)	-33.0%	-	0.0%
Jul	102,556	62,827	69,550	66,669	3,842	6.1%	(2,881)	-4.1%
Aug	34,631	44,969	60,884	99,600	54,631	121.5%	38,716	63.6%
Sep	48,794	37,151	44,160	46,153	9,002	24.2%	1,993	4.5%
Oct	38,553	29,375	66,989	-	-	-	-	-
Nov	49,072	35,566	59,224	-	-	-	-	-
Dec	18,514	29,499	28,871	-	-	-	-	-
Total YTD	\$ 436,734	\$ 457,288	\$ 442,516	\$ 480,346	\$ 23,058	5.0%	\$ 37,830	8.5%
Total Annual	\$ 542,873	\$ 551,728	\$ 597,600	n/a	n/a	n/a	n/a	n/a

CED - Plan Review/Plan Check Fees								
Year-to-Date September								
Month	2014 Actual	2015 Actual	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 79,979	\$ 92,290	\$ 77,133	\$ 77,133	\$ (15,157)	-16.4%	\$ -	0.0%
Feb	18,904	31,701	44,032	44,032	12,331	38.9%	-	0.0%
Mar	12,946	13,059	20,975	20,975	7,916	60.6%	-	0.0%
Apr	33,741	30,942	19,854	19,854	(11,088)	-35.8%	-	0.0%
May	57,057	43,435	29,168	29,168	(14,267)	-32.8%	-	0.0%
Jun	23,596	29,829	33,184	33,184	3,355	11.2%	-	0.0%
Jul	40,868	19,805	39,412	19,636	(169)	-0.9%	(19,776)	-50.2%
Aug	66,057	18,311	56,766	25,994	7,683	42.0%	(30,772)	-54.2%
Sep	14,092	8,568	36,258	12,967	4,399	51.3%	(23,291)	-64.2%
Oct	16,872	46,765	46,017	-	-	-	-	-
Nov	39,798	17,001	42,438	-	-	-	-	-
Dec	63,145	19,363	46,101	-	-	-	-	-
Total YTD	\$ 347,240	\$ 287,940	\$ 356,782	\$ 282,943	\$ (4,997)	-1.7%	\$ (73,839)	-20.7%
Total Annual	\$ 467,055	\$ 371,071	\$ 491,340	n/a	n/a	n/a	n/a	n/a

CED - Zoning/Development Fees								
Year-to-Date September								
Month	2014 Actual	2015 Actual	2015		Over / (Under)			
			Budget	Actual	2016 Actual vs 2015 Actual		2016 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 3,905	\$ 6,780	\$ 6,823	\$ 6,823	\$ 43	0.6%	\$ -	0.0%
Feb	9,150	5,450	10,760	10,760	5,310	97.4%	-	0.0%
Mar	20,169	6,220	7,830	7,830	1,610	25.9%	-	0.0%
Apr	10,181	6,230	8,000	8,000	1,770	28.4%	-	0.0%
May	7,900	4,884	8,390	8,390	3,506	71.8%	-	0.0%
Jun	4,178	4,550	10,806	10,806	6,256	137.5%	-	0.0%
Jul	4,220	4,840	5,785	4,940	100	2.1%	(845)	-14.6%
Aug	10,950	5,330	10,701	8,720	3,390	63.6%	(1,981)	-18.5%
Sep	3,740	4,970	7,049	11,850	6,880	138.4%	4,801	68.1%
Oct	5,630	9,050	9,226	-	-	-	-	-
Nov	4,100	10,786	7,992	-	-	-	-	-
Dec	2,870	10,950	8,066	-	-	-	-	-
Total YTD	\$ 74,393	\$ 49,254	\$ 76,144	\$ 78,119	\$ 28,865	58.6%	\$ 1,975	2.6%
Total Annual	\$ 86,993	\$ 80,042	\$ 101,430	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 September							
	2011	2012	2013	2014	2015	2016	
	Actual	Actual	Actual	Actual	Actual	YND Est	YTD Actual
Operating Revenues:							
Building Permits	499,942	476,429	379,184	443,123	453,669	475,000	348,155
Other Building Permit Fees	88,780	89,525	118,595	100,147	98,058	122,600	132,190
Plan Review/Plan Check Fees	330,472	409,876	317,008	466,631	371,069	491,340	282,942
Other Zoning/Development Fees	41,949	50,512	48,682	86,993	80,040	101,430	78,120
Total Operating Revenue	\$ 961,143	\$1,026,342	\$ 863,469	\$1,096,894	\$1,002,836	\$ 1,190,370	\$ 841,406
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	616,683	507,244
Long Range Planning	-	-	-	-	233,089	192,093	104,357
Building	808,503	535,815	848,485	817,591	845,554	967,509	530,394
Total Operating Expenditures	\$1,857,022	\$1,634,780	\$1,812,117	\$1,776,488	\$1,710,351	\$ 1,776,285	\$ 1,141,995
General Fund Subsidy Amount	\$ 895,879	\$ 608,438	\$ 948,648	\$ 679,594	\$ 707,515	\$ 585,915	\$ 300,589
Recovery Ratio	52%	63%	48%	62%	59%	67%	74%
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 September 30, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Neighborhood Stabilization Program 1	\$ 152,875	\$ 15,585	\$ 21,769	\$ 146,691
Total	\$ 152,875	\$ 15,585	\$ 21,769	\$ 146,691

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 September 30, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
SSMCP	\$ 47,503	\$ 231,555	\$ 148,703	\$ 130,355
OEA - Joint Land Use Study Implementation	\$ -	\$ 30,330	\$ 30,330	\$ -
Department of Commerce - North Clear Zone	\$ -	\$ 15,000	\$ 15,000	\$ -
Total	\$ 47,503	\$ 276,885	\$ 194,033	\$ 130,355

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 September 2016.

Fund 190 Grants Summary	Year-to-Date September 30, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
CDBG	\$ 53,679	\$ 266,598	\$ 295,817	\$ 24,460
HOME	-	201,507	201,507	-
Nisqually Tribe & Other	13,588	1,251	6,251	8,588
Total	\$ 67,267	\$ 469,356	\$ 503,575	\$ 33,048

Fund 190 Grants	Year-to-Date September 30, 2016			
	Beginning Balance	Revenue	Expenditure	Ending Balance
CDBG	\$ 53,679	\$ 266,598	\$ 295,817	\$ 24,460
Administration	-	77,430	77,430	-
Administration	-	77,430	77,430	-
Public Service	-	24,970	24,970	-
Services for Homeless Families - LASA	-	24,970	24,970	-
Physical Improvements	-	73,709	73,709	-
LASA Client Services	-	29,317	29,317	-
San Francisco Street Improvements	-	-	-	-
108th St Roadway Improvement	-	44,393	44,393	-
Housing Programs	53,679	90,488	119,708	24,460
Nemeth, K.	-	320	320	-
Major Staff	-	4,090	4,090	-
Emergency Assist Displaced Res	-	17,475	17,475	-
Village Square Apartments	-	32,210	32,210	-
CDBG - Admin of HOME Programs	-	3,539	3,539	-
CDBG - Revolving Loans - Major/Administration	34,644	26,958	60,984	618
CDBG - Revolving Loans - DPA	6,311	444	-	6,755
CDBG - Revolving Loan - Econ Dev - 5 Star	12,723	5,454	1,091	17,086
HOME	\$ -	\$ 201,507	\$ 201,507	\$ -
Administration	-	2,732	2,732	-
Administration	-	2,732	2,732	-
Housing Rehabilitation	-	47,496	47,496	-
Broadwell, O.	-	7,917	7,917	-
Paschal, T.	-	39,579	39,579	-
Affordable Housing	-	151,279	151,279	-
LASA - Prairie Oaks	-	12,500	12,500	-
Habitat - 8901 Commercial	-	110,355	110,355	-
Habitat - 14610 W. Thome Lane	-	28,372	28,372	-
Habitat - 14711 & 14715 W. Thome Lane	-	52	52	-
NISQUALLY & OTHER	\$ 13,588	\$ 1,251	\$ 6,251	\$ 8,588
Emergency Assist Displaced Residents	4,068	-	4,048	20
Emergency Assist Displaced Residents	4,068	-	4,048	20
Minor Home Repairs	9,520	251	2,203	7,568
Minor Home Repairs	9,520	251	2,203	7,568
West Pierce Fire Emergency Assist. Displaced Residents	-	1,000	-	1,000
West Pierce Fire Emergency Assist. Displaced Residents	-	1,000	-	1,000
Total	\$ 67,267	\$ 469,356	\$ 503,575	\$ 33,048

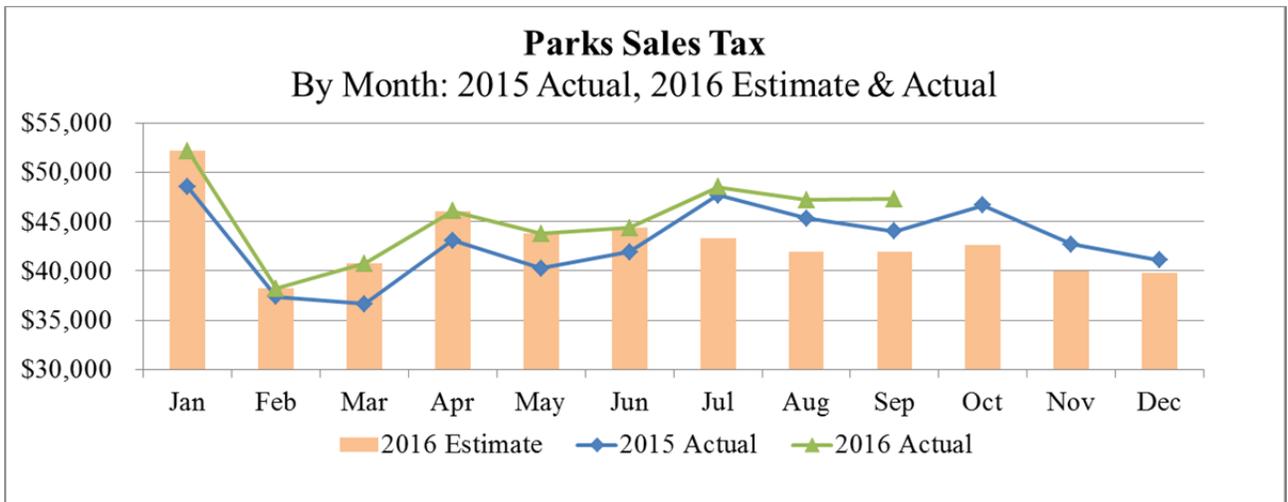
PARKS, RECREATION & COMMUNITY SERVICES

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 September									
Month	2014 Actual	2015 Actual	2016		Over / (Under)				
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est		
					\$	%	\$	%	
Jan	\$ 46,513	\$ 48,514	\$ 52,179	\$ 52,179	\$ 3,665	7.6%	\$ -	0.0%	
Feb	35,488	37,377	38,187	38,187	810	2.2%	-	0.0%	
Mar	35,630	36,621	40,764	40,764	4,143	11.3%	-	0.0%	
Apr	41,081	43,101	46,091	46,091	2,990	6.9%	-	0.0%	
May	38,097	40,239	43,775	43,775	3,536	8.8%	-	0.0%	
Jun	40,462	41,898	44,365	44,365	2,467	5.9%	-	0.0%	
Jul	42,016	47,663	43,342	48,507	844	1.8%	5,165	11.9%	
Aug	41,446	45,328	41,953	47,176	1,848	4.1%	5,223	12.4%	
Sep	41,470	44,029	41,974	47,309	3,280	7.4%	5,335	12.7%	
Oct	42,747	46,650	42,659	-	-	-	-	-	
Nov	39,494	42,717	39,949	-	-	-	-	-	
Dec	37,246	41,066	39,762	-	-	-	-	-	
Total YTD	\$ 362,203	\$ 384,770	\$ 392,630	\$ 408,353	\$ 23,584	6.1%	\$ 15,723	4.0%	
Total Annual	\$ 481,690	\$ 515,203	\$ 515,000						



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 September							
Program	2011	2012	2013	2014	2015	2016	
	Annual	Annual	Annual	Annual	Actual	YND Est	YTD Sep
Recreation:							
Revenues	\$ 138,276	\$ 160,531	\$ 195,853	\$ 163,108	\$ 185,866	\$ 204,365	\$ 166,853
Expenditures	\$ 355,653	\$ 381,941	\$ 346,398	\$ 301,182	\$ 378,728	\$ 400,970	\$ 336,520
General Fund Subsidy	\$ 217,378	\$ 221,411	\$ 150,545	\$ 138,074	\$ 192,862	\$ 196,605	\$ 169,667
Recovery Ratio	39%	42%	57%	54%	49%	51%	50%
Senior Services:							
Revenues	\$ 143,313	\$ 116,654	\$ 118,303	\$ 126,681	\$ 126,324	\$ 133,771	\$ 100,358
Expenditures	\$ 226,560	\$ 189,836	\$ 200,651	\$ 207,557	\$ 205,028	\$ 212,760	\$ 160,427
General Fund Subsidy	\$ 83,248	\$ 73,182	\$ 82,348	\$ 80,876	\$ 78,704	\$ 78,989	\$ 60,069
Recovery Ratio	63%	61%	59%	61%	62%	63%	63%
Parks Facilities:							
Revenues	\$ 151,710	\$ 171,277	\$ 185,071	\$ 206,682	\$ 230,461	\$ 193,217	\$ 157,381
Expenditures	\$ 457,365	\$ 489,109	\$ 459,913	\$ 481,251	\$ 601,638	\$ 471,910	\$ 380,641
General Fund Subsidy	\$ 305,655	\$ 317,832	\$ 274,843	\$ 274,569	\$ 371,177	\$ 278,693	\$ 223,260
Recovery Ratio	33%	35%	40%	43%	38%	41%	41%
Fort Steilacoom:							
Revenues	\$ 310,000	\$ 216,384	\$ 230,243	\$ 252,159	\$ 196,073	\$ 242,838	\$ 171,019
Expenditures	\$ 410,815	\$ 449,884	\$ 417,950	\$ 443,644	\$ 476,101	\$ 646,143	\$ 461,486
General Fund Subsidy	\$ 100,815	\$ 233,500	\$ 187,706	\$ 191,485	\$ 280,028	\$ 403,305	\$ 290,467
Recovery Ratio	75%	48%	55%	57%	41%	38%	37%
Subtotal Direct Cost:							
Revenues	\$ 743,299	\$ 664,846	\$ 729,470	\$ 748,630	\$ 738,724	\$ 774,191	\$ 595,611
Expenditures	\$ 1,450,394	\$ 1,510,770	\$ 1,424,912	\$ 1,433,634	\$ 1,661,495	\$ 1,731,783	\$ 1,339,074
General Fund Subsidy	\$ 707,095	\$ 845,925	\$ 695,442	\$ 685,004	\$ 922,771	\$ 957,592	\$ 743,463
Recovery Ratio	51%	44%	51%	52%	44%	45%	44%
Administration (Indirect Cost):							
Revenues	\$ 49,842	\$ 50,104	\$ 55,618	\$ 59,276	\$ 74,171	\$ 77,709	\$ 61,417
Expenditures	\$ 204,221	\$ 209,047	\$ 196,770	\$ 201,177	\$ 279,425	\$ 293,656	\$ 237,053
General Fund Subsidy	\$ 154,379	\$ 158,943	\$ 141,152	\$ 141,901	\$ 205,254	\$ 215,947	\$ 175,636
Recovery Ratio	24%	24%	28%	29%	27%	26%	26%
Total Direct & Indirect Cost:							
Revenues	\$ 793,141	\$ 714,950	\$ 785,087	\$ 807,906	\$ 812,895	\$ 851,900	\$ 657,028
Expenditures	\$ 1,654,615	\$ 1,719,818	\$ 1,621,682	\$ 1,634,811	\$ 1,940,920	\$ 2,025,439	\$ 1,576,127
General Fund Subsidy	\$ 861,475	\$ 1,004,868	\$ 836,595	\$ 826,905	\$ 1,128,025	\$ 1,173,539	\$ 919,099
Recovery Ratio	48%	42%	48%	49%	42%	42%	42%

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 Expenditures Year-to-Date September				
Operating Expenditures	2015	2016		% of YND Est Spent
	Annual Actual	Annual YND Est	YTD Actual	
City Hall Facility	\$ 299,931	\$ 342,500	\$ 209,297	61.1%
Personnel	48,958	80,840	55,442	68.6%
Supplies	29,635	46,090	18,195	39.5%
Professional Services	90,962	48,990	51,160	104.4%
Utilities	124,523	139,360	83,187	59.7%
Repairs & Maintenance	5,179	25,500	-	0.0%
Other Services & Charges	36	900	675	75.0%
Intergovernmental	638	820	638	77.8%
Police Station	\$ 207,098	\$ 228,770	\$ 184,999	80.9%
Personnel	46,834	41,950	41,955	100.0%
Supplies	13,317	26,200	12,255	46.8%
Professional Services	50,441	47,900	45,832	95.7%
Utilities	84,793	93,730	75,085	80.1%
Repairs & Maintenance	11,328	18,000	9,487	52.7%
Other Services & Charges	-	500	-	0.0%
Intergovernmental	385	490	385	78.6%
Sounder Station	\$ 154,520	\$ 178,530	\$ 123,406	69.1%
Personnel	9,365	8,380	8,390	100.1%
Supplies	4,988	5,000	1,769	35.4%
Professional Services	5,521	-	1,328	n/a
Utilities	5,764	-	3,784	n/a
Repairs & Maintenance	70	4,650	-	0.0%
Other Services & Charges	-	-	6,490	n/a
Contractual Services - Security	100,000	113,000	86,243	76.3%
Contractual Services - Maintenance & Other	28,812	47,500	15,402	32.4%
Total Expenditures	\$ 661,549	\$ 749,800	\$ 517,702	69.0%

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	-	203	-	2,784	23,555	20,974
Springbrook Park Expansion - Phase II	71,959	71,960	435,274	308,911	507,233	100,605	-	280,266
Waughop Lake Trail	(592)	(592)	475,000	133,625	474,408	19,931	-	113,101
Harry Todd Playground Replacement ¹	-	-	193,550	-	193,550	40,000	-	(40,000)
Ft Steilacoom Park Community	-	-	300,000	-	300,000	-	-	-
Chambers Creek Trail Planning	-	-	25,000	-	25,000	-	-	-
Gateway	-	-	100,000	50,000	100,000	-	-	50,000
Ft Steilacoom Barn Removal	2,416	2,415	-	-	2,416	2,415	-	-
Springbrook Park Acquisition - Phase IV	(10,234)	(10,234)	10,234	10,234	-	-	-	-
Springbrook Bridge - Phase III	-	-	310,000	38,560	310,000	38,560	-	-
Ft Steilacoom Park Sports Field Improvements	-	-	500,000	6,093	500,000	6,093	-	-
Ft Steilacoom Park Parking Lot	-	-	-	10,328	-	10,328	-	-
Total	\$ 87,104	\$ 87,104	\$ 2,349,058	\$ 557,954	\$ 2,412,607	\$ 220,716	\$ 23,555	\$ 424,342

Beginning Fund Balance, Jan 1 \$ 87,104

Year-to-date Sources \$ 557,954

Year-to-date Uses \$ 220,716

Ending Fund Balance - September 30, 2016 \$ 424,342

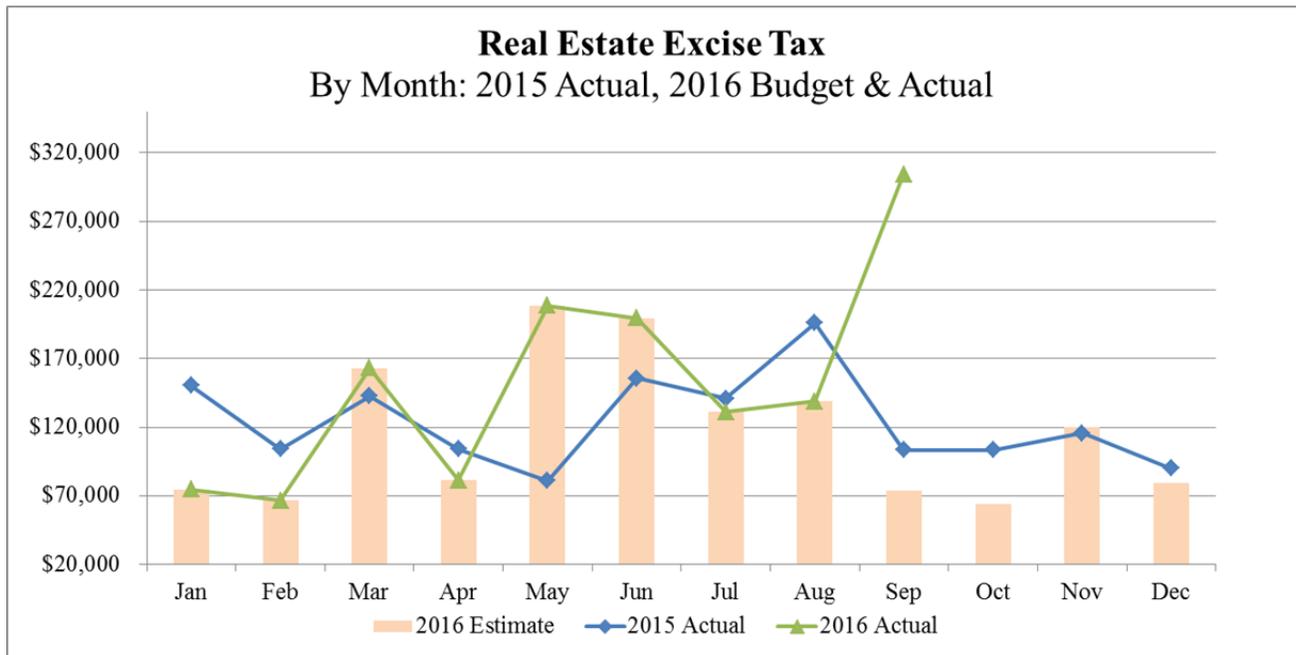
Footnote - Explanation of Parks Capital Projects Negative Project Balances:

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

Fund 102 Real Estate Excise Tax

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

Real Estate Excise Tax								
Year-to-Date September								
Month	2014 Actual	2015	2016		Over / (Under)			
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est	
					\$	%	\$	%
Jan	\$ 59,732	\$ 150,378	\$ 74,607	\$ 74,607	\$ (75,771)	-50.4%	\$ -	0.0%
Feb	59,358	104,218	66,359	66,359	(37,859)	-36.3%	-	0.0%
Mar	81,800	142,792	162,877	162,877	20,085	14.1%	-	0.0%
Apr	58,690	103,885	81,378	81,378	(22,507)	-21.7%	-	0.0%
May	95,468	80,723	208,410	208,410	127,687	158.2%	-	0.0%
Jun	78,310	155,472	199,464	199,464	43,992	28.3%	-	0.0%
Jul	169,840	140,920	131,152	131,152	(9,768)	-6.9%	-	0.0%
Aug	98,834	195,952	138,787	138,787	(57,165)	-29.2%	-	0.0%
Sep	134,671	103,229	73,825	304,332	201,103	194.8%	230,506	312.2%
Oct	71,814	103,293	64,216	-	-	-	-	-
Nov	75,133	115,624	119,894	-	-	-	-	-
Dec	116,650	89,963	79,031	-	-	-	-	-
Total YTD	\$ 836,703	\$ 1,177,569	\$ 1,136,860	\$ 1,367,366	\$ 189,797	16.1%	\$ 230,506	20.3%
Total Annual	\$ 1,100,300	\$ 1,486,449	\$ 1,400,000	n/a	n/a	n/a	n/a	n/a



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

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

Month	Transaction Type			Major Transactions - 2016		
	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	59	54	113	Grand Cedars Apts 5226 to 5230 Chicago Ave SW	\$1,289,000	\$6,381
Feb	62	60	122	Pacific Ridge Apts 13020 Lincoln Blvd SW	\$1,718,000	\$8,504
Mar	65	97	162	Amber Court Apartments 12809 Lincoln Ave SW Commercial Vacant Land 5211 100th St SW Commercial Multi Unit (Office/Retail) 15305 Union Ave SW New Construction (Fast Food) 15201 Union Ave SW Palace Casino 8108 to 8200 Tacoma Mall Blvd South	\$1,250,000 \$1,830,000 \$1,995,000 \$3,000,000 \$4,500,000	\$6,188 \$9,059 \$9,875 \$14,850 \$22,275
Apr	64	79	143	Industrial/General Warehouse 8201 Durango St SW	\$1,300,000	\$6,435
May	69	104	173	Single Family Residence Bell Garden Apartments 8810 John Dower Rd SW Single Family Residence Commercial Property 9540 Bridgeport Way SW Medical Offices 1311 Bridgeport Way SW	\$1,100,000 \$1,397,600 \$1,800,000 \$2,300,000 \$11,026,576	\$5,445 \$6,918 \$8,910 \$11,385 \$54,582
Jun	78	86	164	Lakewood Estates Apartments 5607 Boston Ave SW Americas Best Value Inn Hotel Chambers Creek Center, Albertsons & Retail Candlewood Suites Hotel	\$1,450,000 \$3,050,000 \$3,162,000 \$13,200,000	\$7,178 \$15,098 \$15,652 \$65,340
Jul	50	95	145	Commercial General Retail 11101 to 11113 Pacific Hwy SW	\$1,350,000	\$6,683
Aug	64	108	172	Eagle Express Commercial General Retail 10515 Pacific Hwy SW	\$1,729,600	\$8,562
Sep	44	91	135	Pointe at Lake Steilacoom Condo 8506 Phillips Road SW Green Leaf at Lakewood Apts 5406 82nd St SW	\$5,384,750 \$32,950,000	\$26,655 \$163,103
Total YTD	555	774	1,329		\$96,782,526	\$479,078

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 \$1,660,000	\$5,198 \$8,217
Total YTD	519	820	1,339		\$84,695,903	\$419,772
Total Annual	726	1,021	1,747		\$103,197,153	\$511,354

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.

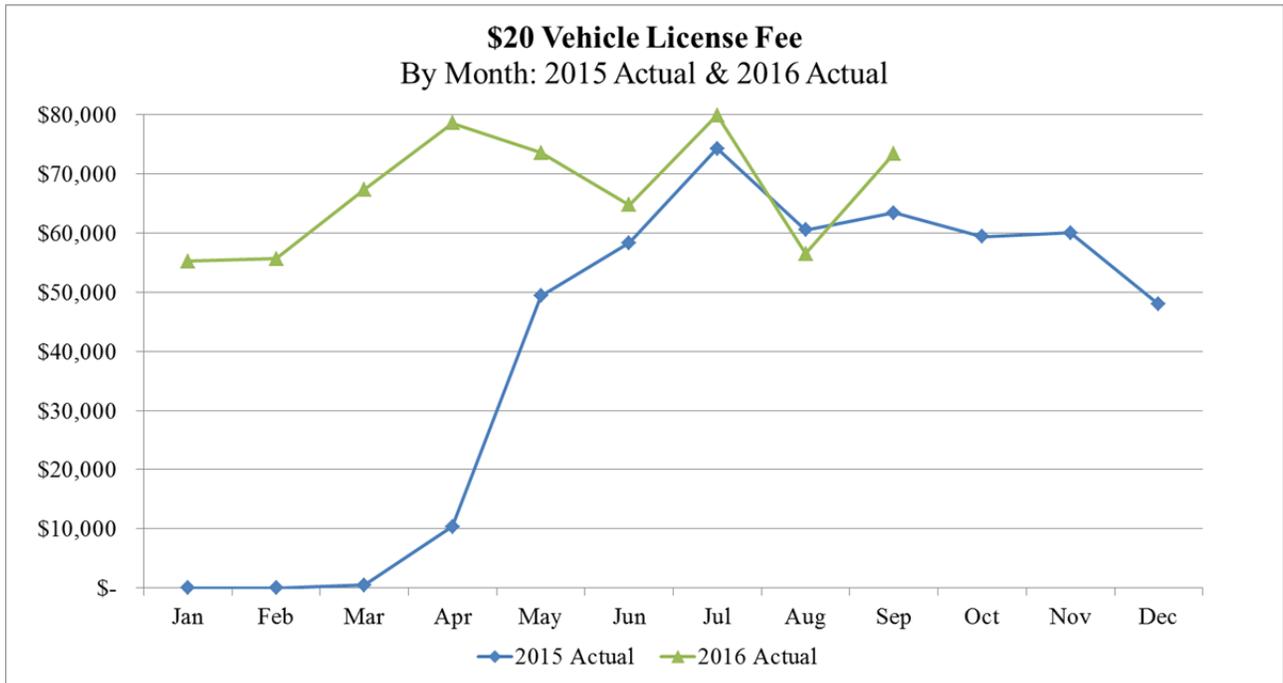
The projects funded by the VLF and their cost totaling \$9.14M are as follows:

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

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

Vehicle Licensing Fee Year-to-Date September				
Month	2015 Actual	2016 Actual	Over / (Under)	
			2016 Actual vs 2015 Actual	
			\$	%
Jan	\$ -	\$ 55,183	\$ 55,183	-
Feb	-	55,664	55,664	-
Mar	475	67,320	66,845	14066.7%
Apr	10,375	78,586	68,211	657.4%
May	49,381	73,577	24,196	49.0%
Jun	58,311	64,706	6,395	11.0%
Jul	74,250	79,873	5,623	7.6%
Aug	60,529	56,509	(4,020)	-6.6%
Sep	63,365	73,438	10,073	15.9%
Oct	59,360	-	-	-
Nov	60,034	-	-	-
Dec	47,936	-	-	-
Total YTD	\$ 316,686	\$ 604,857	\$ 288,171	91.0%
Total Annual Actual	\$ 484,016	\$ 685,000	Total Annual Budget	88% YTD Revenue as % of Budget



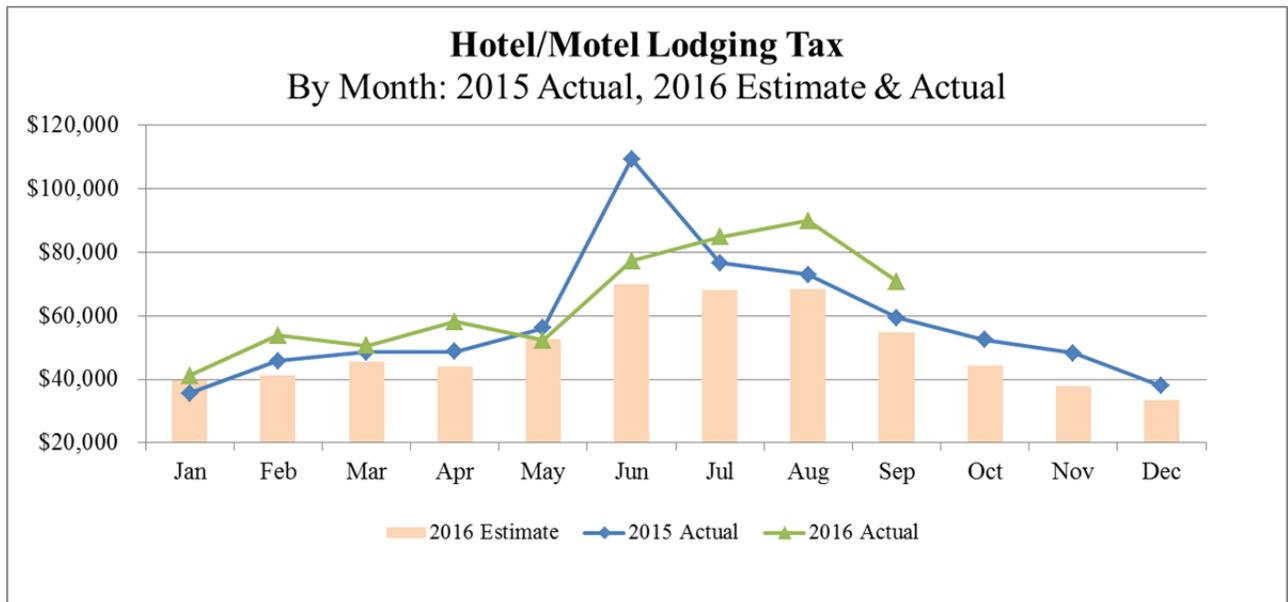
Fund 104 Hotel/Motel Lodging Tax

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									
<i>Year-to-Date September</i>									
Month	2014 Actual	2015 Actual	2016		Over / (Under)				
			YND Est	Actual	2016 Actual vs 2015 Actual		2016 Actual vs YND Est		
					\$	%	\$	%	
Jan	\$ 31,153	\$ 35,671	\$ 39,785	\$ 41,213	\$ 5,542	15.5%	\$ 1,428	3.6%	
Feb	42,805	45,792	41,288	53,843	8,051	17.6%	12,556	30.4%	
Mar	40,341	48,524	45,461	50,676	2,152	4.4%	5,215	11.5%	
Apr	33,783	48,718	43,911	58,183	9,465	19.4%	14,272	32.5%	
May	53,110	56,175	52,615	52,325	(3,850)	-6.9%	(290)	-0.6%	
Jun	52,662	109,366	69,876	77,293	(32,073)	-29.3%	7,417	10.6%	
Jul	65,383	76,596	67,954	84,795	8,200	10.7%	16,841	24.8%	
Aug	72,132	72,894	68,444	89,970	17,076	23.4%	21,526	31.5%	
Sep	56,875	59,416	54,815	70,833	11,417	19.2%	16,018	29.2%	
Oct	44,934	52,395	44,417		-	-	-	-	
Nov	36,615	48,334	37,997		-	-	-	-	
Dec	30,074	37,918	33,438		-	-	-	-	
Total YTD	\$ 448,244	\$ 553,152	\$ 484,149	\$ 579,132	\$ 25,980	4.7%	\$ 94,983	19.6%	
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 - Sept
4% Revenue:		
Special Hotel/Motel Tax (2%)	\$ 171,429	\$ 183,009
Transient Rental Income (2%)	171,429	183,009
Subtotal	342,858	366,018
3% Revenue:		-
Special Hotel/Motel Tax (3%)	257,142	213,114
Subtotal	257,142	213,114
Interest	-	3,531
Total Revenue	600,000	582,663
4% Expenditure:		
Asia Pacific Cultural Center	10,000	10,000
Historic Fort Steilacoom Association	10,000	-
Lakewold Gardens	40,000	29,932
Lakewood Chamber of Commerce	80,000	57,216
City of Lakewood Economic Development - Have You Seen Lakewood Lately?	15,000	6,000
Lakewood Historical Society & Museum	39,500	22,014
City of Lakewood PRCS - Farmers Market	20,000	20,000
City of Lakewood PRCS - SummerFEST 2016 & Triathlon	29,000	29,000
Lakewood Playhouse	49,000	46,614
Lakewood Sister Cities Association	10,000	8,353
Tacoma Regional Convention + Visitor Bureau	50,000	50,000
Tacoma South Sound Sports Commission	40,000	33,908
Grave Concerns	9,500	-
Subtotal	402,000	313,037
3% Expenditure:		
City of Lakewood PRCS - Bridgeport Way SW Gateway Improvement Project	50,000	-
City of Lakewood PRCS - Waughop Lake Trail Improvement Project	100,000	13,101
CPTC McGavick Center Payment #9 of 20	101,850	101,850
Ft. Steilacoom Field Improvements	250,000	3,047
Subtotal	501,850	117,998
Total Expenditures	\$ 903,850	\$ 431,035
Beginning Balance - Total	\$ 1,273,141	\$ 1,273,141
From 4%	\$ 446,930	\$ 446,930
From 3%	\$ 826,211	\$ 826,211
Ending Fund Balance - Total	\$ 969,291	\$ 1,424,769
From 4%	\$ 387,788	\$ 503,442
From 3%	\$ 581,503	\$ 921,327

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	117,617	3,969	51,352	-	-	123,640	168,969
Personnel, Engineering & Professional Svcs	(7,872)	(7,872)	468,500	468,500	460,628	334,345	-	126,284
New LED Streetlights	62,830	62,830	185,000	185,000	247,830	18,395	-	229,435
Neighborhood Traffic Safety	4,584	11,543	25,000	25,000	29,584	36,543	-	-
Minor Capital	45,060	45,060	250,000	250,000	295,060	33,516	-	261,543
Chip Seal Program	35,786	35,786	335,000	290,752	370,786	278,027	-	48,511
Bridgeport Way - 83rd to 75th	153,797	153,796	229,640	-	383,437	12,889	-	140,907
Gravelly Lake Drive 100th to Bridgeport	12,744	12,744	2,055,700	330,400	2,068,444	149,591	-	193,553
So Tacoma Way SR512 to 96th	62,088	62,089	3,907,593	1,592,609	3,969,681	1,489,718	-	164,980
Madigan Access Improvements ¹	118,412	196,464	4,231,035	1,789,332	4,349,447	4,503,951	-	(2,518,155)
Traffic Signal Upgrade Ph 4	(3,014)	(8,439)	9,514	9,515	-	1,076	6,500	-
Steilacoom Blvd Safety Project	226,989	226,989	2,347,672	57,914	2,574,661	56,856	-	228,047
Bridgeport Way - JBLM to I-5	51,348	51,347	3,592,890	2,908,067	3,644,238	2,940,231	-	19,183
So Tacoma Way Steilacoom Blvd to 88th	132,566	132,566	1,602,317	162,317	1,734,883	95,035	-	199,848
112th/111th Bridgeport Way to Kendrick	(5,730)	(5,730)	53,631	32,375	47,901	22,645	-	4,000
Bridgeport Overlay PacHwy to 112th ²	(2,325)	(2,325)	4,325	-	2,000	1,594	-	(3,920)
Lakewood Dr. - 100th to Steilacoom Blvd	49,442	49,442	935,000	831,500	984,442	21,168	-	859,774
Steilacoom Blvd - Lkwd Dr to So Tac Way ³	(2,325)	(2,325)	4,325	-	2,000	981	-	(3,306)
108th St/Main St to Bridgeport Way	(10,963)	(10,963)	725,698	85,091	714,735	44,393	-	29,735
Lakewood Traffic Signal Upgrade Ph 5 ⁴	63,225	63,226	414,494	395,881	477,719	466,975	-	(7,869)
Steilacoom Blvd - Farwest to Phillips	104,662	104,663	422,099	164,935	526,761	181,272	-	88,325
Safety Projects - Military Rd/112th	11,899	11,899	110,824	28,602	122,723	31,780	-	8,721
Safety Projects - Rdwy Safety @ 96th & 40th	7,360	7,360	56,367	3,254	63,727	3,615	-	6,998
Paths & Trails	10,143	10,143	5,000	3,888	-	-	15,143	14,031
Portland Ave Traffic Calming (Camp Murray Mitig)	86,971	8,920	-	-	5,408	8,920	81,563	-
100th & Lakewood Dr	61,724	61,724	-	-	10,189	-	51,535	61,724
LED Streetlight Retrofit	210,325	210,325	826,399	503,240	826,399	479,675	210,325	233,889
Bridgeport Way I-5 Ramp to Pac Hwy	5,130	5,130	-	1,080	-	-	5,130	6,210
Gravelly Lake Dr - Non Motorized Trail	-	462	150,000	613	150,000	1,075	-	-
North Gate Rd/Edgewood Ave Street Imp	-	-	23,000	23,000	23,000	13,386	-	9,614
Washington Blvd (Edgewood to GLD) Street I	-	-	77,000	77,000	77,000	45,667	-	31,333
John Dower Road Sidewalks - SRTS	-	-	100,000	40,000	100,000	1,370	-	38,630
Phillips Road Sidewalk - SRTS	-	-	50,000	20,000	50,000	1,370	-	18,630
Steilacoom Blvd - Weller to Phillips - SRTS	-	59	30,000	-	30,000	59	-	-
Gravelly Lake Dr - 59th to Steilacoom	-	-	400,000	55,030	400,000	25,127	-	29,902
So Tacoma Way - 88th to N City Limits	-	-	-	29,040	-	-	-	29,040
Durango St & Steilacoom Blvd SW Signal ⁵	-	-	11,500	-	11,500	739	-	(739)
Lakeview Ave Sidewalk Improvements	-	-	-	2,836	-	2,836	-	-
Total	\$ 1,604,526	\$ 1,604,528	\$ 23,643,492	\$ 10,418,123	\$ 24,754,183	\$ 11,304,822	\$ 493,835	\$ 717,829
Beginning Fund Balance, Jan 1 \$ 1,604,528								
Year-to-date Sources \$ 10,418,123								
Year-to-date Uses \$ 11,304,822								
Ending Fund Balance - September 30, 2016 \$ 717,829								

Footnote - Explanation of Transportation Capital Projects Negative Project Balances:

- 1 - Final project report in process, final reimbursement (amount uncertain) from WSDOT Rail and DOD pending.
- 2 - Submitted final project report, final reimbursement (amount uncertain) from WSDOT pending.
- 3 - Submitted final project report, final reimbursement (amount uncertain) from WSDOT pending.
- 4 - Submitted final project report, final reimbursement (amount uncertain) from WSDOT pending.
- 5 - Entire project will be billed at project end by December 1, 2016.

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	-	3	-	18,618	39,172	20,557
Woodbrook Sewer Extension Phase 2	270,630	270,630	532,190	482,190	802,820	685,225	-	67,595
Total	\$ 309,802	\$ 309,802	\$ 532,190	\$ 482,193	\$ 802,820	\$ 703,843	\$ 39,172	\$ 88,152
Beginning Fund Balance, Jan 1 \$ 309,802								
Year-to-date Sources \$ 482,193								
Year-to-date Uses \$ 703,843								
Ending Fund Balance - September 30, 2016 \$ 88,152								

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	162,095	35,000	16,119	1,180,482	1,059,459
Total	\$ 913,482	\$ 913,482	\$ 302,000	\$ 162,095	\$ 35,000	\$ 16,119	\$ 1,180,482	\$ 1,059,459
Beginning Fund Balance, Jan 1 \$ 913,482								
Year-to-date Sources \$ 162,095								
Year-to-date Uses \$ 16,119								
Ending Fund Balance - September 30, 2016 \$ 1,059,459								

Fund 401 – Surface Water Management Operations & CIP

Capital Projects - Surface Water Mgmt	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Operations	4,948,311	4,882,087	2,702,500	1,623,462	4,323,254	1,951,915	3,327,557	4,553,633
Waughop Lake Management Plan	15,727	15,727	47,180	17,704	62,907	23,606	-	9,825
Stormwater Source Control Study	(5,000)	-	229,769	91,430	229,769	91,430	(5,000)	-
Mountain View Outfall Water Quality	282,911	338,097	-	-	282,911	338,097	-	-
Stormwater Pipe Repair Project	250,000	250,000	-	-	250,000	-	-	250,000
Outfall Retrofit	300,000	300,000	-	-	300,000	-	-	300,000
Storm Drain Replacement BPW to Steilacoom	9,500	9,529	-	-	9,500	9,529	-	-
111th St Alley Repair Project	-	6,010	-	-	-	6,010	-	-
Total	\$ 5,801,449	\$ 5,801,449	\$ 2,979,449	\$ 1,732,596	\$ 5,458,341	\$ 2,420,587	\$ 3,322,557	\$ 5,113,459

Beginning Fund Balance, Jan 1 \$ 5,801,449
 Year-to-date Sources \$ 1,732,596
 Year-to-date Uses \$ 2,420,587
 Ending Fund Balance - September 30, 2016 \$ 5,113,459

Debt Service

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

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

Computation of Limitation of Indebtedness					
As of September 30, 2016					
Description	General Purpose		Excess Levy	Excess Levy	Total Debt Capacity
	Councilmanic (Limited GO)	Excess Levy (with a vote)	Open Space & Park (voted)	Utility Purposes (voted)	
AV = \$4,943,143,201 (A)					
1.50%	\$ 74,147,148	\$ (74,147,148)			\$ -
2.50%		\$ 123,578,580	\$ 123,578,580	\$ 123,578,580	\$ 370,735,740
Add: Cash on Hand for Redemption (B)	\$ -				\$ -
Less: Bonds Outstanding	\$ (4,143,073)	\$ -	\$ -	\$ -	\$ (4,143,073)
Remaining Debt Capacity	\$70,004,075	\$49,431,432	\$123,578,580	\$123,578,580	\$366,592,667
General Capacity (C)	\$119,435,507				

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

Summary of Outstanding Debt As of September 30 2016								
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt	Average Annual Payment	Funding Source
2009 Limited Tax General Obligation Bonds (LTGO)	Police Facility	3/31/2009	12/1/2028	3.0 - 5.0%	\$ 2,719,507	\$ 365,000	\$ 131,000	General Fund
2016 Limited Tax General Obligation Bonds (LTGO)	Refunding 2009 LTGO	4/19/2016	12/1/2028	1.40 - 2.41%	\$ 1,884,032	\$ 1,884,032	\$ 188,000	General Fund
LOCAL Financing	LED Streetlight Retrofit	3/24/2015	12/1/2027	2.33%	\$ 1,460,000	\$ 1,370,000	\$ 156,000	General Fund
59th Avenue Promissory Note	Right-of-Way / Roadway in Lakewood Towne Center	4/30/2005	4/30/2024	3.74%	\$ 1,071,000	\$ 524,040	\$ 77,000	General Fund
Subtotal					\$ 7,134,539	\$ 4,143,073	\$ 552,000	
PWTFL 04-691-PRE-132	American Lake Gardens/ Tillicum Sewer	7/7/2005	7/7/2024	1.00%	\$ 593,864	\$ 237,721	\$ 32,000	Assessments on all Lakewood Sewer Accounts
PWTFL 06-962-022	American Lake Gardens/ Tillicum Sewer	9/18/2006	9/18/2026	0.50%	\$ 5,000,000	\$ 2,944,821	\$ 305,000	Assessments on all Lakewood Sewer Accounts
PWTFL 08-951-025	American Lake Gardens/ Tillicum Sewer	3/1/2008	7/1/2028	0.50%	\$ 1,840,000	\$ 1,248,314	\$ 108,000	Assessments on all Lakewood Sewer Accounts
PWTFL 12-951-025	American Lake Gardens/ Tillicum Sewer	6/1/2012	6/1/2031	0.50%	\$ 500,000	\$ 500,000	\$ 37,000	Assessments on all Lakewood Sewer Accounts
Subtotal					\$ 7,933,864	\$ 4,930,856	\$ 482,000	
Combined Local Improve District (CLID) 1101/1103	Street Improvements	12/1/2006	12/1/2026	3.75 - 4.65%	\$ 2,824,704	\$ 1,115,000	\$ 156,000	Assessment on Eight Property Owners
Local Improvement District (LID) 1108	Street Improvements	1/1/2008	12/1/2027	4.22 - 5.3%	\$ 880,000	\$ 408,121	\$ 57,000	Assessment on Single Business
Subtotal					\$ 3,704,704	\$ 1,523,121	\$ 213,000	
Capital Lease - Copiers	Copiers	10/1/2015	12/1/2018		\$ 60,018	\$ 57,295	\$ 18,000	General Fund
Subtotal					\$ 60,018	\$ 57,295	\$ 18,000	
Total					\$ 18,833,125	\$ 10,654,344	\$ 1,265,000	

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

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

Cash & Investments

The City currently maintains cash in its bank account to earn earnings credit, which offsets banking service fees. The remainder is invested with the Local Government Investment Pool (LGIP). As of September 30, 2016, the total invested in with the LGIP \$13.3M with a net earnings rate of 0.52% compared to the average yield on the 6-month Treasury Bill of 0.44%.

By Fund Summary

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

Fund #/Fund Name	Beginning Fund Balance 1/1/2016	2016 YTD September		Revenue Over/(Under) Expenditures	Ending Fund Balance 9/30/2016	Cash Balance 9/30/2016
		Revenues *	Expenditures **			
Total All Funds	\$ 23,143,356	\$ 54,516,182	\$ 52,612,668	\$ 1,903,514	\$ 25,046,873	\$ 15,363,093
001 General Fund	\$ 5,848,859	\$ 29,058,203	\$ 26,238,983	\$ 2,819,220	\$ 8,668,078	\$ 3,869,637
1XX Special Revenue Funds	\$ 2,889,166	\$ 5,289,855	\$ 5,484,083	\$ (194,228)	\$ 2,694,939	\$ 1,855,049
101 Street Operations & Maintenance	-	1,605,754	1,605,754	0	0	(114,025)
102 Real Estate Excise Tax	476,554	1,369,032	1,666,305	(297,273)	179,281	(263,824)
103 Transportation Benefit District	-	605,764	605,247	517	517	517
104 Hotel/Motel Lodging Tax	1,273,140	582,663	431,035	151,628	1,424,768	1,264,044
105 Property Abatement	149,331	60,788	57,889	2,899	152,230	130,066
106 Public Art	34,074	3,102	1,031	2,071	36,145	36,146
180 Narcotics Seizure	481,575	146,366	197,456	(51,090)	430,485	477,435
181 Felony Seizure	-	450	-	450	450	-
182 Federal Seizure	206,847	53,255	98,731	(45,476)	161,371	164,536
190 Grants	67,267	469,356	503,575	(34,219)	33,048	(23,294)
191 Neighborhood Stabilization Program	152,875	15,585	21,769	(6,184)	146,691	147,434
192 South Sound Military Partnership	47,503	276,885	194,033	82,852	130,355	103,382
195 Public Safety Grants	-	100,854	101,258	(403)	(403)	(67,367)
2XX Debt Service Fund	\$ 1,495,834	\$ 2,706,352	\$ 2,815,273	\$ (108,921)	\$ 1,386,912	\$ 1,386,913
201 General Obligation Bond Debt Service	-	2,091,417	2,091,417	-	-	-
202 Local Improvement District Debt Service	484,396	134,869	-	134,869	619,265	619,265
204 Sewer Project Debt Service	616,937	478,952	453,856	25,096	642,033	642,033
251 Local Improvement District Guaranty	394,501	1,114	270,000	(268,886)	125,615	125,614
3XX Capital Project Funds	\$ 2,914,917	\$ 11,620,365	\$ 12,245,499	\$ (625,135)	\$ 2,289,785	\$ (1,727,907)
301 General Government CIP	87,105	557,954	220,716	337,238	424,342	286,983
302 Transportation CIP	1,604,528	10,418,123	11,304,822	(886,699)	717,830	(3,171,628)
311 Sewer Project CIP	309,801	482,193	703,843	(221,650)	88,153	94,204
312 Sanitary Sewer Connection	913,483	162,095	16,119	145,976	1,059,460	1,062,535
4XX Enterprise Funds	\$ 5,801,449	\$ 1,732,596	\$ 2,420,587	\$ (687,991)	\$ 5,113,459	\$ 5,030,273
401 Surface Water Management	5,801,449	1,732,596	2,420,587	(687,991)	5,113,458	5,030,273
5XX Internal Service Funds	\$ 4,193,131	\$ 4,108,811	\$ 3,408,243	\$ 700,568	\$ 4,893,699	\$ 4,949,128
501 Vehicle & Equipment Replacement	3,684,937	1,406,080	837,779	568,301	4,253,238	4,253,239
502 City Hall Facility Services	447,248	544,878	561,019	(16,141)	431,109	441,662
503 Information Technology	60,946	1,057,275	908,868	148,407	209,353	254,226
504 Risk Management	-	1,100,578	1,100,578	-	-	-

* 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	YND Est	YTD
(001) GENERAL FUND						
<i>REVENUES:</i>						
Taxes	\$25,056,768	\$25,902,341	\$20,281,124	\$25,533,800	\$25,749,634	\$20,583,096
Property Tax	6,468,617	6,563,936	5,941,207	6,639,000	6,644,634	5,972,139
Local Sales & Use Tax	8,272,877	8,707,904	6,403,793	8,601,900	8,750,000	6,856,401
Sales/Parks	481,690	515,202	384,770	499,900	515,000	408,353
Brokered Natural Gas Use Tax	79,394	33,661	26,263	30,000	30,000	20,232
Criminal Justice Sales Tax	863,463	926,884	684,291	898,300	945,000	723,875
Admissions Tax	654,011	656,410	488,569	680,400	610,000	445,195
Utility Tax	5,747,855	5,703,609	4,217,848	5,644,000	5,644,000	4,185,942
Leasehold Tax	6,457	22,800	17,543	8,000	12,000	6,937
Gambling Tax	2,482,403	2,771,934	2,116,840	2,532,300	2,599,000	1,964,023
Franchise Fees	3,382,845	3,520,594	2,652,145	3,510,300	3,529,000	2,695,259
Cable, Water, Sewer, Solid Waste	2,524,420	2,666,387	2,011,490	2,626,100	2,709,000	2,076,713
Tacoma Power	858,425	854,207	640,655	884,200	820,000	618,546
Development Service Fees	1,096,893	1,002,837	794,482	1,481,000	1,190,370	841,406
Building Permits	443,123	453,669	383,195	685,300	475,000	348,155
Other Building Permit Fees	100,147	98,058	74,092	143,600	122,600	132,190
Plan Review/Plan Check Fees	466,631	371,069	287,941	572,000	491,340	282,942
Other Zoning/Development Fees	86,993	80,040	49,254	80,100	101,430	78,120
Licenses & Permits	447,376	452,242	366,931	510,900	439,500	357,359
Business License	270,375	248,339	214,673	332,900	261,500	231,730
Alarm Permits & Fees	135,883	164,363	114,137	136,000	136,000	86,531
Animal Licenses	41,118	39,540	38,121	42,000	42,000	39,098
State Shared Revenues	1,146,708	1,108,785	825,713	1,197,900	1,201,600	1,001,799
Sales Tax Mitigation	48,556	46,846	36,224	50,000	50,000	35,367
Criminal Justice	147,169	134,679	98,049	150,200	153,100	111,875
Criminal Justice High Crime	332,925	224,154	178,015	236,700	236,700	266,535
Liquor Excise Tax	99,953	191,738	129,857	258,500	267,500	210,593
Liquor Board Profits	518,105	511,368	383,568	502,500	494,300	377,418
Marijuana Enforcement Profits	-	-	-	-	-	12
Intergovernmental	353,747	413,554	272,911	401,025	406,025	300,217
Police FBI & Other Misc	37,607	13,334	13,334	12,900	12,900	13,460
Police-Animal Svcs-Steilacoom	10,586	12,173	5,159	13,000	13,000	5,944
Police-Animal Svcs-Dupont	20,554	27,954	13,977	27,000	27,000	14,193
Police-South Sound 911 Investigations	-	-	-	-	5,000	6,885
Muni Court-University Place Contract	225,000	170,585	113,723	124,711	124,711	87,799
Muni Court-Town of Steilacoom Contract	10,000	99,276	66,167	92,352	92,352	68,389
Muni Court-City of Dupont	-	89,042	59,361	131,062	131,062	103,547
Administrative Services - Human Resources	-	1,190	1,190	-	-	-
Parks & Recreation	50,000	-	-	-	-	-

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
(001) GENERAL FUND-continued						
Charges for Services & Fees	1,003,355	944,539	697,737	989,500	974,000	931,831
Parks & Recreation Fees	234,414	231,151	195,609	262,500	255,500	194,817
Court Transport-University Place	11,220	-	-	-	-	-
Court Transport-Steilacoom	2,805	-	-	-	-	-
Police - Various Contracts	3,695	19,800	19,800	-	-	1,087
Police - Towing Impound Fees	49,300	37,000	31,300	40,000	40,000	14,300
Police - Extra Duty	398,599	363,353	244,779	400,000	400,000	502,338
Police - Western State Hospital Community Policing Program	288,027	286,537	200,902	276,000	276,000	207,000
Other	15,295	6,697	5,347	11,000	2,500	12,289
Fines & Forfeitures	2,089,104	1,981,247	1,695,047	2,194,100	1,982,219	1,556,962
Municipal Court	1,384,894	1,282,219	1,132,942	1,444,100	1,282,219	845,306
Photo Infraction	704,211	699,028	562,105	750,000	700,000	711,656
Miscellaneous/Interest/Other	140,049	117,636	101,806	74,150	70,150	77,584
Interest Earnings	7,202	7,919	5,708	2,000	6,000	16,840
Penalties & Interest - Taxes	33,952	21,915	17,532	30,500	30,500	20,519
Miscellaneous/Other	98,895	87,801	78,567	41,650	33,650	40,225
Interfund Transfers	313,060	284,700	217,275	284,700	284,700	213,525
Transfers In - Fund 101 Street O&M	28,360	-	-	-	-	-
Transfer In - Fund 401 SWM Operations	284,700	284,700	217,275	284,700	284,700	213,525
Subtotal Operating Revenues	\$35,029,905	\$35,728,474	\$27,905,172	\$36,177,375	\$35,827,198	\$28,559,038
% Revenue Change over Prior Year	1.85%	1.99%		1.26%	0.28%	
EXPENDITURES:						
City Council	94,441	103,021	70,077	136,290	136,290	98,547
Legislative	90,811	103,021	70,077	132,840	132,840	98,447
Sister City	3,631	-	-	3,450	3,450	100
City Manager	528,918	601,322	455,981	592,066	590,832	475,735
Executive	425,967	477,028	369,131	463,016	461,782	371,282
Governmental Relations	102,950	124,294	86,850	129,050	129,050	104,453
Municipal Court	1,893,926	1,790,330	1,324,672	2,046,213	2,128,783	1,397,780
Judicial Services	986,509	1,009,561	792,338	1,147,133	1,140,903	780,160
Professional Services	444,802	489,074	329,655	523,700	612,500	390,034
Probation & Detention	462,615	291,696	202,679	375,380	375,380	227,587
Administrative Services	3,441,279	1,490,468	1,170,627	1,628,158	1,623,004	1,169,677
Finance	1,148,980	979,952	801,213	1,120,126	1,116,309	771,152
Information Technology	869,656	-	-	-	-	115
Human Resources & Safety	493,076	510,516	369,414	508,032	506,695	398,410
Risk Management	929,567	-	-	-	-	-

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
(001) GENERAL FUND-continued						
Legal	1,272,057	1,634,745	1,193,339	1,752,249	1,690,990	1,149,523
Legal (Civil & Criminal)	1,057,235	-	-	-	-	-
Civil Legal Services	-	823,942	678,758	891,614	889,109	659,012
Criminal Prosecution Services	-	397,917	327,610	477,620	420,020	273,805
City Clerk	133,536	283,737	186,970	293,015	291,861	216,706
Election	81,286	129,149	-	90,000	90,000	-
Community & Economic Development	1,786,180	1,876,796	1,251,780	2,160,784	1,935,268	1,259,116
Planning	676,832	-	-	-	-	-
Current Planning	-	631,708	475,881	619,125	616,683	507,244
Long Range Planning	-	233,089	144,682	411,397	192,093	104,357
Building	817,591	845,554	500,932	970,768	967,509	530,394
Economic Development	291,756	166,445	130,284	159,494	158,983	117,121
Parks, Recreation & Community Services	2,155,686	2,465,429	1,812,380	2,670,401	2,677,682	1,950,794
Human Services	366,512	380,249	201,290	402,570	402,570	233,743
Administration	201,177	279,425	210,839	294,231	293,656	237,053
Recreation	301,182	378,728	289,541	400,970	400,970	336,520
Senior Services	207,557	205,028	154,901	212,760	212,760	160,427
Parks Facilities	481,251	601,638	486,533	474,075	471,910	380,641
Fort Steilacoom Park	443,644	476,101	363,590	637,108	646,143	461,486
Street Landscape Maintenance	154,363	144,261	105,687	248,687	249,673	140,924
Police	19,883,014	21,595,504	16,131,894	22,546,826	22,925,545	16,781,784
Command	1,804,138	3,843,299	3,013,810	4,605,043	4,194,462	3,319,536
Jail Service	693,896	700,814	446,421	624,240	624,240	453,815
Dispatch Services/SS911	2,027,605	2,112,715	1,607,810	2,156,869	2,156,869	1,616,702
Investigations	2,491,608	3,436,838	2,532,864	3,609,200	4,397,600	2,750,994
Patrol	6,722,494	6,918,555	5,069,843	6,995,550	6,995,550	5,276,730
Special Units	1,223,404	156,104	108,543	110,850	110,850	149,688
SWAT	107,997	81,170	68,649	73,710	73,710	47,567
Crime Prevention	757,439	819,654	605,748	922,670	922,670	718,503
Contracted Services (Extra Duty, offset by Revenue)	441,460	443,998	335,869	400,000	400,000	615,506
Community Safety Resource Team (CSRT)	603,847	393,837	280,059	429,407	430,307	257,334
Training	217,496	113,660	84,027	107,425	107,425	56,389
Traffic Policing	1,259,338	1,161,290	882,802	1,353,320	1,353,320	661,043
Property Room	299,386	264,470	214,034	313,300	313,300	156,123
Reimbursements	493,432	457,237	359,497	105,332	105,332	271,181
Emergency Management	14,407	18,773	2,432	29,040	29,040	15,267
Animal Control	308,667	298,364	229,954	320,870	320,870	180,474
Road & Street/Camera Enforcement	416,400	374,726	289,532	390,000	390,000	234,933

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
(001) GENERAL FUND-continued						
Property Management	825,724	-	-	-	-	-
Facilities Maintenance	273,676	-	-	-	-	-
City Hall Facility	96,752	-	-	-	-	-
Law Enforcement Facilities	296,394	-	-	-	-	-
Parking Facilities/Light Rail	158,902	-	-	-	-	-
Non-Departmental	195,983	132,402	72,457	131,290	131,290	107,665
Commuter Trip Reduction	7,942	1,128	325	-	-	179
Fleet Management	1,844	-	-	-	-	-
Other (affects many departments)	147,701	131,274	72,132	131,290	131,290	107,486
Liquor/Pollution Control	38,496	-	-	-	-	-
Unallocated Internal Service Charges	-	-	-	-	-	-
IT 6-Year Strategic Plan	-	-	-	-	-	-
Interfund Transfers	1,324,432	1,641,482	1,071,523	1,791,953	1,728,029	1,080,523
Transfer to Fund 101 Street O&M	1,001,675	1,266,320	945,931	1,312,143	1,225,435	838,138
Transfer to Fund 105/190 Abatement Program	-	35,000	-	35,000	35,000	35,000
Transfer to Fund 201 GO Bond Debt Service	287,758	340,162	125,591	444,810	467,594	207,385
Transfer to Fund 102 Street Capital	35,000	-	-	-	-	-
Contributions to Reserve Funds	920,300	-	-	-	-	-
Contribution to Fund 501 Vehicle & Equip Reserves	920,300	-	-	-	-	-
Subtotal Operating Expenditures	\$34,321,939	\$33,331,499	24,554,728	\$35,456,230	\$35,567,713	\$25,471,145
% Expenditure Change over Prior Year	0.30%	-2.89%		6.37%	6.71%	
OPERATING INCOME (LOSS)	\$707,965	\$2,396,975	\$3,350,444	\$721,145	\$259,485	\$3,087,893
As a % of Operating Expenditures	2.06%	7.19%	13.64%	2.03%	0.73%	
<i>OTHER FINANCING SOURCES:</i>						
Grants, Donations/Contrib, 1-Time	299,991	335,163	264,008	259,368	284,618	229,165
Contributions/Donations	47,889	52,306	48,107	44,000	69,250	61,184
Proceeds from Sale of Assets/Capital Lease	-	1	1	-	-	110
Grants	252,102	282,856	215,900	215,368	215,368	167,872
Transfers In	2,015,015	40,802	40,802	270,000	270,000	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	270,000	270,000
Transfer In - Fund 501 Fleet & Equipment	1,074,959	40,802	40,802	-	-	-
Subtotal Other Financing Sources	\$2,315,006	\$375,965	\$304,810	\$529,368	\$554,618	\$499,165

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
(001) GENERAL FUND-continued						
<i>OTHER FINANCING USES:</i>						
Capital & Other 1-Time	973,111	570,544	408,262	734,513	734,513	169,349
Municipal Court	51,459	51,350	41,328	18,056	18,056	2,515
City Council	5,264	-	-	-	-	-
City Manager	18,000	31,573	-	11,933	11,933	4,884
Administrative Services	465,692	3,992	-	9,785	9,785	30,691
IT 6-Year Strategic Plan	-	-	-	-	-	-
Legal/Clerk	21,209	309,575	228,634	47,453	47,453	18,755
Community & Economic Development	321,515	59,524	39,400	466,165	466,165	111,347
Parks, Recreation & Community Services	9,725	1,294	-	72,582	72,582	-
Police	52,863	113,235	98,900	108,539	108,539	1,158
Public Works/Property Management	27,385	-	-	-	-	-
Interfund Transfers	97,848	886,229	858,229	613,020	613,020	598,489
Transfer Out - Fund 101 Street O&M	37,000	-	-	14,531	14,531	-
Transfer Out - Fund 105 Property Abatement	-	-	-	-	-	-
Transfer Out - Fund 192 OEA Grant	50,000	50,000	50,000	54,750	54,750	54,750
Transfer Out - Fund 195 Police Grants	10,848	-	-	-	-	-
Transfer Out - Fund 301 Parks CIP	-	146,729	118,729	-	-	-
Transfer Out - Fund 302 Transportation CIP	-	689,500	689,500	310,500	310,500	310,500
Transfer Out - Fund 501 Fleet & Equip Reserves	-	-	-	233,239	233,239	233,239
Subtotal Other Financing Uses	\$1,070,959	\$1,456,773	\$1,266,491	\$1,347,533	\$1,347,533	\$767,838
Total Revenues and Other Sources	\$37,344,911	\$36,104,439	\$28,209,982	\$36,706,743	\$36,381,816	\$29,058,203
Total Expenditures and other Uses	\$35,392,899	\$34,788,272	\$25,821,219	\$36,803,763	\$36,915,246	\$26,238,983
Beginning Fund Balance:	\$2,580,681	\$4,532,693	\$4,532,693	\$5,848,860	\$5,848,860	\$5,848,860
Ending Fund Balance:	\$4,532,693	\$5,848,860	\$6,921,457	\$5,751,840	\$5,315,430	\$8,668,080
Ending Fund Balance as a % of Gen/Street Operating Revenues	12.6%	16.0%	24.2%	15.5%	14.4%	29.6%
Reserve - Total Target 12% of Gen/Street Operating Revenues	\$4,316,235	\$4,397,783	\$4,397,783	\$4,445,565	\$4,415,222	\$4,445,565
2% Contingency Reserves	\$719,372	\$732,964	\$732,964	\$740,928	\$735,870	\$740,928
5% General Fund Reserves	\$1,798,431	\$1,832,409	\$1,832,409	\$1,852,319	\$1,839,676	\$1,852,319
5% Strategic Reserves	\$1,798,431	\$1,832,409	\$1,832,409	\$1,852,319	\$1,839,676	\$1,852,319
Unreserved / (12% Adopted Reserves Shortfall):	\$216,459	\$1,451,078	\$2,523,674	\$1,306,275	\$900,208	\$4,222,515

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 101 STREET OPERATIONS & MAINTENANCE						
<i>REVENUES:</i>						
Permits	84,653	56,942	44,900	28,000	96,000	93,034
Engineering Review Fees	1,303	1,050	1,050	300	1,000	50
Motor Vehicle Fuel Tax	852,760	861,723	649,151	840,700	869,319	657,282
Interest Earnings	2	-	-	-	-	(243)
Subtotal Operating Revenues	\$ 938,717	\$ 919,715	\$ 695,101	\$ 869,000	\$ 966,319	\$ 750,123
<i>EXPENDITURES:</i>						
Street Lighting	490,880	470,847	331,271	309,656	309,656	331,441
Traffic Control Devices	548,874	442,137	301,565	440,240	440,240	221,756
Snow & Ice Response	28,643	10,103	392	15,850	15,850	3,023
Road & Street Preservation	969,480	1,246,351	989,867	1,382,447	1,407,058	1,004,552
Transfer Out - Fund 001 General Admin Support	28,360	-	-	-	-	-
Contribution to Fleet & Equipment Reserves	100	-	-	-	-	-
Subtotal Operating Expenditures	\$ 2,066,337	\$ 2,169,439	\$ 1,623,095	\$ 2,148,193	\$ 2,172,804	\$ 1,560,771
OPERATING INCOME (LOSS)	\$ (1,127,620)	\$ (1,249,724)	\$ (927,994)	\$ (1,279,193)	\$ (1,206,485)	\$ (810,648)
<i>OTHER FINANCING SOURCES:</i>						
Donations/Contributions	4,146	9,780	9,780	-	10,000	10,000
Proceeds from Sale of Assets/Capital Lease	(2,096)	2,288	2,288	-	-	-
Judgments, Settlements/Miscellaneous	16,205	2,143	1,284	-	1,500	691
Permits Deposits for Professional Services	-	5,060	-	-	2,500	6,801
Transfer In From General Fund	1,038,675	1,266,320	945,931	1,326,674	1,239,966	838,138
Subtotal Other Financing Sources	\$1,056,931	\$1,285,591	\$959,284	\$1,326,674	\$1,253,966	\$855,631
<i>OTHER FINANCING USES:</i>						
Grants/Other	12,280	5,060	483	-	-	6,801
Building, Vehicles, Equipment	-	3,703	3,703	32,481	32,481	20,687
Construction - Traffic Control	-	27,105	27,105	15,000	15,000	17,494
Subtotal Other Financing Uses	\$12,280	\$35,867	\$31,290	\$47,481	\$47,481	\$44,983
Total Revenues and Other Sources	\$1,995,648	\$2,205,306	\$1,654,385	\$2,195,674	\$2,220,285	\$1,605,754
Total Expenditures and other Uses	\$2,078,617	\$2,205,306	\$1,654,385	\$2,195,674	\$2,220,285	\$1,605,754
Beginning Fund Balance:	\$ 82,969	\$ -	\$ (0)	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ (0)	\$ (0)	\$ (0)	\$ -	\$ -	\$ 0

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 102 REAL ESTATE EXCISE TAX (Street Capital Fund prior to 2015)						
<i>REVENUES:</i>						
Real Estate Excise Tax	1,100,298	1,486,450	1,177,570	1,224,000	1,400,000	1,367,366
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	-	-	-	1,667
Grants	3,768,444	-	-	-	-	-
Donations/Contributions	10,837	-	-	-	-	-
Transfer In From 001 General Fund	35,000	-	-	-	-	-
Transfer In - Fund 401 Surface Water Mgmt	44,890	-	-	-	-	-
Total Revenue	\$ 6,184,443	\$ 1,486,527	\$ 1,177,570	\$ 1,224,000	\$ 1,400,000	\$ 1,369,032
<i>EXPENDITURES:</i>						
Capital Projects	5,419,063	-	-	-	-	-
Transfer Out - Fund 301 General Govt/Parks CIP	-	85,878	-	60,234	60,234	60,234
Transfer Out - Fund 302 Transportation Capital	-	1,773,634	1,593,634	1,606,071	1,606,071	1,606,071
Transfer Out - Fund 401 Surface Water Mgmt	487,975	268,989	389,170	-	-	-
Total Expenditures	\$ 5,907,038	\$ 2,128,501	\$ 1,982,804	\$ 1,666,305	\$ 1,666,305	\$ 1,666,305
Beginning Fund Balance:	\$841,124	\$1,118,529	\$1,118,529	\$476,554	\$476,554	\$476,554
Ending Fund Balance:	\$1,118,529	\$476,554	\$313,295	\$34,249	\$210,249	\$179,281

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT						
<i>REVENUES:</i>						
\$20 Vehicle License Fee (net of fee)	-	484,016	316,686	685,000	685,350	604,857
Interest Earnings	-	49	-	-	-	907
Total Revenue	\$ -	\$ 484,065	\$ 316,686	\$ 685,000	\$ 685,350	\$ 605,764
<i>EXPENDITURES:</i>						
WCIA Risk Assessment	-	2,500	2,500	2,500	2,500	2,500
Audit	-	-	-	4,000	4,350	2,747
Transfer to Fund 302 Transportation Capital	-	481,565	250,821	678,500	678,500	600,000
Total Expenditures	\$ -	\$ 484,065	\$ 253,321	\$ 685,000	\$ 685,350	\$ 605,247
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	-	-	63,365	-	-	517

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 104 HOTEL/MOTEL LODGING TAX						
<i>REVENUES:</i>						
Special Hotel/Motel Lodging Tax (5%)	399,904	494,141	395,108	428,571	428,571	413,665
Transient Rental income Tax (2%)	159,962	197,656	158,043	171,429	171,429	165,467
Interest Earnings	1,255	2,920	2,599	-	-	3,531
Total Revenues	\$ 561,121	\$ 694,717	\$ 555,750	\$ 600,000	\$ 600,000	\$ 582,663
<i>EXPENDITURES:</i>						
Administration	19,319	2,658	2,658	-	-	-
Lodging Tax Programs	448,620	412,477	269,966	503,850	503,850	414,887
Lodging Tax Programs-Transfer Out to Fund 301 Parks CIP	-	35,000	10,000	400,000	400,000	16,148
Total Expenditures	\$ 467,938	\$ 450,135	\$ 282,625	\$ 903,850	\$ 903,850	\$ 431,035
Beginning Fund Balance:	\$ 935,374	\$ 1,028,557	\$ 1,028,557	\$ 1,273,140	\$ 1,273,140	\$ 1,273,140
Ending Fund Balance:	\$ 1,028,557	\$ 1,273,140	\$ 1,301,683	\$ 969,290	\$ 969,290	\$ 1,424,768

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 105 PROPERTY ABATEMENT & RENTAL HOUSING SAFETY PROGRAM						
<i>REVENUES:</i>						
Abatement Charges	47,549	2,525	2,525	8,869	23,356	24,620
Interest Earnings	123	34	-	-	-	1,168
Judgments & Settlements	20,002	-	-	-	-	-
Transfer In - Fund 001 General	-	35,000	-	35,000	35,000	35,000
Total Revenues	\$ 67,674	\$ 37,559	\$ 2,525	\$ 43,869	\$ 58,356	\$ 60,788
<i>EXPENDITURES:</i>						
Abatement	44,074	150,000	85,805	193,200	207,687	57,889
Total Expenditures	\$ 44,074	\$ 150,000	\$ 85,805	\$ 193,200	\$ 207,687	\$ 57,889
Beginning Fund Balance:	\$ 238,171	\$ 261,771	\$ 261,771	\$ 149,331	\$ 149,331	\$ 149,331
Ending Fund Balance:	\$ 261,771	\$ 149,331	\$ 178,492	\$ -	\$ -	\$ 152,230

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 106 PUBLIC ART						
<i>REVENUES:</i>						
Interest Earnings	10	9	-	-	-	102
Facility Rentals	13,500	9,000	8,000	10,000	10,000	3,000
Donations/Contributions	-	400	400	-	-	-
Total Revenues	\$ 13,510	\$ 9,409	\$ 8,400	\$ 10,000	\$ 10,000	\$ 3,102
<i>EXPENDITURES:</i>						
Arts Commission Programs	123	723	-	2,000	2,000	11
Public Art	-	-	-	31,000	31,000	1,020
Total Expenditures	\$ 123	\$ 723	\$ -	\$ 33,000	\$ 33,000	\$ 1,031
Beginning Fund Balance:	\$ 12,001	\$ 25,388	\$ 25,388	\$ 33,388	\$ 34,074	\$ 34,074
Ending Fund Balance:	\$ 25,388	\$ 34,074	\$ 33,788	\$ 10,388	\$ 11,074	\$ 36,145

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 180 NARCOTICS SEIZURE						
<i>REVENUES:</i>						
Forfeitures	67,563	166,343	104,584	110,000	110,000	138,201
Grants	29,168	-	-	-	-	-
Law Enforcement Contracts	-	23,281	11,923	6,828	6,828	6,828
Interest Earnings	686	1,443	1,306	-	532	1,338
Total Revenues	\$ 97,417	\$ 191,066	\$ 117,813	\$ 116,828	\$ 117,360	\$ 146,366
<i>EXPENDITURES:</i>						
Investigations	283,413	192,753	149,295	598,413	598,413	192,101
Capital Purchases	94,845	-	-	-	-	5,355
Transfer Out - Fund 001 General	14,061	-	-	-	-	-
Total Expenditures	\$ 392,319	\$ 192,753	\$ 149,295	\$ 598,413	\$ 598,413	\$ 197,456
Beginning Fund Balance:	\$ 778,174	\$ 483,272	\$ 483,272	\$ 481,585	\$ 481,585	\$ 481,585
Ending Fund Balance:	\$ 483,272	\$ 481,585	\$ 451,790	\$ -	\$ 532	\$ 430,495

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 181 FELONY SEIZURE						
<i>REVENUES:</i>						
Interest Earnings	289	-	-	-	-	-
Total Revenues	\$ 289	\$ -	\$ -	\$ -	\$ -	\$ 450
<i>EXPENDITURES:</i>						
Investigations	10,968	5,044	5,044	-	-	-
Transfer to Fund 001 General	85,939	-	-	-	-	-
Total Expenditures	\$ 96,907	\$ 5,044	\$ 5,044	\$ -	\$ -	\$ -
Beginning Fund Balance:	\$ 101,662	\$ 5,044	\$ 5,044	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ 5,044	0	-	\$ -	\$ -	\$ 450

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 182 FEDERAL SEIZURE						
<i>REVENUES:</i>						
Forfeitures	68,945	218,838	209,518	-	75,000	52,679
Interest Earnings	34	62	-	-	-	576
Total Revenues	\$ 68,979	\$ 218,899	\$ 209,518	\$ -	\$ 75,000	\$ 53,255
<i>EXPENDITURES:</i>						
Crime Prevention	37,432	83,840	31,895	206,847	101,847	98,731
Total Expenditures	\$ 37,432	\$ 83,840	\$ 31,895	\$ 206,847	\$ 101,847	\$ 98,731
Beginning Fund Balance:	\$ 40,240	\$ 71,787	\$ 71,787	\$ 206,847	\$ 206,847	\$ 206,847
Ending Fund Balance:	\$ 71,787	\$ 206,847	\$ 249,410	\$ -	\$ 180,000	\$ 161,371

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 190 CDBG/GRANTS						
<i>REVENUES:</i>						
Grants	1,074,353	817,012	564,897	2,168,055	2,168,055	468,732
Interest Earnings	1,404	1,004	738	879	879	624
Miscellaneous/Contributions	12,058	16,250	16,250	-	-	-
Transfer In - Fund 001 General	-	-	-	-	-	-
Total Revenues	\$ 1,087,814	\$ 834,266	\$ 581,885	\$ 2,168,934	\$ 2,168,934	\$ 469,356
<i>EXPENDITURES:</i>						
Grants	1,066,645	626,266	510,437	1,436,003	1,436,003	459,182
Section 108 Loan Repayment	-	-	-	-	-	-
Transfer Out - Fund 001 General	840,056	-	-	-	-	-
Transfer Out - Fund 302 Transportation	-	163,114	25,438	800,198	800,198	44,393
Total Expenditures	\$ 1,906,701	\$ 789,380	\$ 535,875	\$ 2,236,201	\$ 2,236,201	\$ 503,575
Beginning Fund Balance:	\$ 841,268	\$ 22,381	\$ 22,381	\$ 67,267	\$ 67,267	\$ 67,267
Ending Fund Balance:	\$ 22,381	\$ 67,267	\$ 68,392	\$ -	\$ -	\$ 33,048

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM						
<i>REVENUES:</i>						
Grant-NSP 1	154,043	-	-	-	-	-
Grant-NSP 3	96,032	-	-	-	-	-
Abatement Charges	-	-	-	38,885	39,561	14,985
Total Revenues	\$ 250,075	\$ -	\$ -	\$ 38,885	\$ 39,561	\$ 15,585
<i>EXPENDITURES:</i>						
Grant-NSP 1	154,111	18,402	16,052	191,760	191,760	21,769
Grant-NSP 3	96,032	-	-	-	-	-
Total Expenditures	\$ 250,142	\$ 18,402	\$ 16,052	\$ 191,760	\$ 191,760	\$ 21,769
Beginning Fund Balance:	\$ 171,345	\$ 171,277	\$ 171,277	\$ 152,875	\$ 152,875	\$ 152,875
Ending Fund Balance:	\$ 171,277	\$ 152,875	\$ 155,225	\$ -	\$ 676	\$ 146,691

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 192 OFFICE OF ECONOMIC ADJUSTMENT/SSMCP						
<i>REVENUES:</i>						
Grants	281,466	153,468	137,085	-	408,777	45,330
Partner Participation	133,250	153,629	153,570	173,500	176,805	176,250
Misc/Other	-	-	-	-	-	555
Transfer In From Fund 001 General	50,000	50,000	50,000	54,750	54,750	54,750
Total Revenues	\$ 464,716	\$ 357,097	\$ 340,655	\$ 228,250	\$ 640,332	\$ 276,885
<i>EXPENDITURES:</i>						
OEA/SSMCP	408,649	394,313	317,854	225,600	607,968	194,033
Total Expenditures	\$ 408,649	\$ 394,313	\$ 317,854	\$ 225,600	\$ 607,968	\$ 194,033
Beginning Fund Balance:	\$ 28,652	\$ 84,719	\$ 84,719	\$ 47,503	\$ 47,503	\$ 47,503
Ending Fund Balance:	\$ 84,719	\$ 47,503	\$ 107,520	\$ 50,153	\$ 79,867	\$ 130,355

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 195 PUBLIC SAFETY GRANTS						
<i>REVENUES:</i>						
Grants	175,919	192,779	126,645	163,135	163,135	100,854
Transfer In - Fund 001 General	10,848	-	-	-	-	-
Total Revenues	\$ 186,767	\$ 192,779	\$ 126,645	\$ 163,135	\$ 163,135	\$ 100,854
<i>EXPENDITURES:</i>						
Grants	186,551	192,996	126,861	163,135	163,135	101,258
Total Expenditures	\$ 186,551	\$ 192,996	\$ 126,861	\$ 163,135	\$ 163,135	\$ 101,258
Beginning Fund Balance:	\$ -	\$ 216	\$ 216	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ 216	\$ (0)	\$ (0)	\$ -	\$ -	\$ (403)

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 201 GENERAL OBLIGATION BOND DEBT SERVICE						
<i>REVENUES:</i>						
Transfer-In From Fund 001 General	287,758	340,162	125,591	444,810	467,594	207,385
Bond Proceeds	-	-	-	-	1,884,032	1,884,032
Total Revenues	\$ 287,758	\$ 340,162	\$ 125,591	\$ 444,810	\$ 2,351,626	\$ 2,091,417
<i>EXPENDITURES:</i>						
Principal & Interest - 59th Street	77,000	77,000	77,000	77,000	77,000	77,000
Principal & Interest - Police Station - 2009 LTGO	210,758	212,183	48,591	213,160	213,160	6,935
Principal & Interest - Police Station - 2016 LTGO	-	-	-	-	22,784	-
Principal & Interest - LOCAL LED Streetlight	-	50,980	-	154,650	154,650	123,450
Bond Refund	-	-	-	-	1,884,032	1,884,032
Total Expenditures	\$ 287,758	\$ 340,162	\$ 125,591	\$ 444,810	\$ 2,351,626	\$ 2,091,417
Beginning Fund Balance:	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE						
<i>REVENUES:</i>						
Interest	41	149	-	-	-	1,396
Assessments	284,860	607,068	527,687	204,485	204,485	133,473
Total Revenues	\$ 284,901	\$ 607,217	\$ 527,687	\$ 204,485	\$ 204,485	\$ 134,869
<i>EXPENDITURES:</i>						
Principal & Interest-Combined LID 1101/1103	201,846	50,541	-	610,542	610,542	-
Principal & Interest - LID 1108	82,153	73,330	-	71,020	71,020	-
Total Expenditures	\$ 283,999	\$ 123,871	\$ -	\$ 681,562	\$ 681,562	\$ -
Beginning Fund Balance:	\$ 149	\$ 1,051	\$ 1,051	\$ 484,396	\$ 484,396	\$ 484,396
Ending Fund Balance:	\$ 1,051	\$ 484,396	\$ 528,738	\$ 7,319	\$ 7,319	\$ 619,265

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 204 SEWER PROJECT DEBT SERVICE						
<i>REVENUES:</i>						
Sewer Charges (4.75% Sewer Surcharge)	586,192	659,515	494,461	600,000	660,000	450,946
Interest Earnings/Other	4,620	4,138	3,056	-	4,500	5,909
Sanitary Side Sewer Connection Home Loan Repayment	10,228	26,246	22,014	-	19,020	22,096
Total Revenues	\$ 601,039	\$ 689,899	\$ 519,530	\$ 600,000	\$ 683,520	\$ 478,952
<i>EXPENDITURES:</i>						
PWTFL Debt Service (PW-04-691-PRE-132)	32,984	32,439	32,439	32,390	32,984	32,390
PWTFL Debt Service (PW-06-962-022)	313,623	310,679	310,679	310,679	313,623	310,679
PWTFL Debt Service (PW-08-951-025)	111,828	110,701	110,701	110,788	111,828	110,788
PWTFL Debt Service (PW-12-851-025)	-	-	-	44,000	340	-
Transfer To Fund 311 Sewer Capital	-	270,000	-	-	-	-
Total Expenditures	\$ 458,435	\$ 723,819	\$ 453,819	\$ 497,857	\$ 458,775	\$ 453,857
Beginning Fund Balance:	\$ 508,250	\$ 650,854	\$ 650,854	\$ 616,934	\$ 616,934	\$ 616,934
Ending Fund Balance:	\$ 650,854	\$ 616,934	\$ 716,565	\$ 719,077	\$ 841,679	\$ 642,029

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE						
<i>REVENUES:</i>						
Interest Earnings	(60)	2,703	2,599	-	-	1,114
Total Revenues	\$ (60)	\$ 2,703	\$ 2,599	\$ -	\$ -	\$ 1,114
<i>EXPENDITURES:</i>						
Transfer Out - Fund 001 General	-	-	-	270,000	270,000	270,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 270,000	\$ 270,000	\$ 270,000
Beginning Fund Balance:	\$ 391,858	\$ 391,798	\$ 391,798	\$ 394,501	\$ 394,501	\$ 394,501
Ending Fund Balance:	\$ 391,798	\$ 394,501	\$ 394,397	\$ 124,501	\$ 124,501	\$ 125,615

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 301 PARKS CAPITAL						
<i>REVENUES:</i>						
Grants	-	270,943	-	984,950	984,950	170,669
Interest Earnings	1	5	-	-	-	203
Contributions/Donations	-	14,000	14,000	654,000	654,000	310,700
USGA/Verizon Fees	10,000	35,000	35,000	-	-	-
Proceeds from Sale of Land	-	-	-	193,550	193,550	-
Transfer In From Fund 001 General	-	146,729	118,729	-	-	-
Transfer In From Fund 102 REET	-	85,878	-	60,234	60,234	60,234
Transfer In From Fund 104 Hotel/Motel Lodging Tax	-	35,000	10,000	400,000	400,000	16,148
Transfer In From Fund 401 Surface Water Mgmt	-	35,000	35,000	56,324	56,324	-
Total Revenues	\$ 10,001	\$ 622,555	\$ 212,729	\$ 2,349,058	\$ 2,349,058	\$ 557,954
<i>EXPENDITURES:</i>						
Capital	-	545,726	187,606	2,412,607	2,436,164	220,716
Total Expenditures	\$ -	\$ 545,726	\$ 187,606	\$ 2,412,607	\$ 2,436,164	\$ 220,716
Beginning Fund Balance:	\$ 276	\$ 10,277	\$ 10,277	\$ 87,106	\$ 87,106	\$ 87,106
Ending Fund Balance:	\$ 10,277	\$ 87,106	\$ 35,400	\$ 23,557	\$ -	\$ 424,344

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 302 TRANSPORTATION CAPITAL PROJECT						
<i>REVENUES:</i>						
Motor Vehicle Excise Tax	-	375,289	274,012	340,000	340,000	294,640
State Transportation Package - Multi-Modal Distribution	-	-	-	-	70,000	49,799
State Transportation Package - Increased Gas Tax	-	-	-	-	-	-
Grants	-	6,375,782	3,839,910	17,193,716	19,173,716	6,324,716
Contributions from Utilities/Developers/Partners	-	328,485	13,731	1,108,605	1,108,605	787,919
LOCAL Financing	-	1,667,849	-	209,773	209,773	-
LID Financing	-	-	-	-	-	-
Proceeds from Sale of Asset/Street Vacation	-	154,225	2,250	-	-	1,000
Interest/Other	-	-	-	-	-	(5,915)
Transfer In - Fund 001 General	-	689,500	689,500	310,500	310,500	310,500
Transfer In - Fund 102 REET	-	1,773,634	1,593,634	1,606,071	1,606,071	1,606,071
Transfer In - Fund 103 TBD	-	481,565	250,821	678,500	678,500	600,000
Transfer In - Fund 190 CDBG	-	163,114	25,438	685,000	800,198	44,393
Transfer In - Fund 401 SWM	-	989,061	849,357	1,511,329	1,892,317	405,000
Total Revenues	\$ -	\$ 12,998,504	\$ 7,538,653	\$ 23,643,494	\$ 26,189,680	\$ 10,418,123
<i>EXPENDITURES:</i>						
Capital Projects	-	11,381,128	6,667,742	24,754,183	27,522,257	11,304,822
Debt Issue Cost	-	12,849	-	-	-	-
Total Expenditures	\$ -	\$ 11,393,977	\$ 6,667,742	\$ 24,754,183	\$ 27,522,257	\$ 11,304,822
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ 1,394,204	\$ 1,604,528	\$ 1,604,528
Ending Fund Balance:	\$ -	\$ 1,604,528	\$ 870,912	\$ 283,515	\$ 271,951	\$ 717,829

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 311 SEWER CAPITAL PROJECT						
<i>REVENUES:</i>						
Grants	-	538,515	-	211,485	211,485	161,485
Interest Earnings	304	4	-	-	-	3
Public Works Trust Fund Loan	-	179,295	-	320,705	320,705	320,705
Transfer In From Fund 204 Sewer Project Debt	-	270,000	-	-	-	-
Transfer In From Fund 312 Sanitary Sewer Connection Capital	-	-	-	-	600,000	-
Total Revenues	\$ 304	\$ 987,814	\$ -	\$ 532,190	\$ 1,132,190	\$ 482,193
<i>EXPENDITURES:</i>						
Capital	20,443	784,081	96,267	802,820	1,402,820	703,843
Total Expenditures	\$ 20,443	\$ 784,081	\$ 96,267	\$ 802,820	\$ 1,402,820	\$ 703,843
Beginning Fund Balance:	\$ 126,208	\$ 106,070	\$ 106,070	\$ 309,803	\$ 309,803	\$ 309,803
Ending Fund Balance:	\$ 106,070	\$ 309,803	\$ 9,802	\$ 39,173	\$ 39,173	\$ 88,153

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 312 SANITARY SEWER CONNECTION CAPITAL						
<i>REVENUES:</i>						
Sewer Availability Charge	194,839	246,640	182,925	302,000	286,000	158,496
Interest Earnings	725	1,849	1,504	-	-	2,844
Proceeds From Lien	746	1,127	1,126	-	-	754
Total Revenues	\$ 196,310	\$ 249,616	\$ 185,555	\$ 302,000	\$ 286,000	\$ 162,095
<i>EXPENDITURES:</i>						
Capital	32,218	20,036	13,929	35,000	35,000	16,119
Transfer To Fund 311 Sewer Capital Project	-	-	-	-	600,000	-
Total Expenditures	\$ 32,218	\$ 20,036	\$ 13,929	\$ 35,000	\$ 635,000	\$ 16,119
Beginning Fund Balance:	\$ 519,811	\$ 683,903	\$ 683,903	\$ 913,482	\$ 913,482	\$ 913,482
Ending Fund Balance:	\$ 683,903	\$ 913,482	\$ 855,529	\$ 1,180,482	\$ 564,482	\$ 1,059,458

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 401 SURFACE WATER MANAGEMENT						
<i>REVENUES:</i>						
Charges for Services & Fees	2,723,885	2,740,257	1,604,940	2,702,500	2,756,000	1,586,027
Interest Earnings	11,807	14,782	5,654	-	17,000	17,211
Subtotal Operating Revenues	\$ 2,735,692	\$ 2,755,038	\$ 1,610,594	\$ 2,702,500	\$ 2,773,000	\$ 1,603,238
% Revenue Change over Prior Year	-0.4%	0.7%		-1.9%	0.7%	
<i>EXPENDITURES:</i>						
Geographical Information Services	23,706	-	-	-	-	-
Engineering Services and Operations & Maintenance	1,898,274	1,928,740	1,432,027	2,466,948	2,446,832	1,331,290
Engineering Services	-	-	-	-	-	-
Operations & Maintenance	-	-	-	-	-	-
Transfer to Fund 001 General Admin Support	284,700	284,700	217,275	284,700	284,700	213,525
Contribution to Fleet & Equipment Reserves	17,750	-	-	-	-	-
Subtotal Operating Expenditures	\$ 2,224,430	\$ 2,213,440	\$ 1,649,302	\$ 2,751,648	\$ 2,731,532	\$ 1,544,815
% Expenditure Change over Prior Year	6.5%	-0.5%		24.3%	23.4%	
OPERATING INCOME (LOSS)	\$ 511,262	\$ 541,598	\$ (38,708)	\$ (49,148)	\$ 41,468	\$ 58,423
As a % of Operating Expenditures	23.0%	24.5%	-2.3%	-1.8%	1.5%	
<i>OTHER FINANCING SOURCES:</i>						
Grants	276,528	210,814	147,185	276,949	276,949	129,358
Judgments, Settlements/Miscellaneous	9,437	500	-	-	-	-
Transfer In From Fund 102/302 Street Capital	487,975	268,989	389,170	-	-	-
Transfer In From Fund 190 Grant	31,237	-	-	-	-	-
Subtotal Other Financing Sources	\$ 805,177	\$ 480,303	\$ 536,355	\$ 276,949	\$ 276,949	\$ 129,358
<i>OTHER FINANCING USES:</i>						
Capital/Other	608,276	1,064,633	953,275	1,139,040	1,139,040	470,772
Transfer To Fund 102 Street Capital	44,890	-	-	-	-	-
Transfer to Fund 301 Parks CIP	-	35,000	35,000	56,324	56,324	-
Transfer to Fund 302 Transportation Capital	-	989,061	849,357	1,511,329	1,892,317	405,000
Subtotal Other Financing Uses	\$ 653,166	\$ 2,088,694	\$ 1,837,632	\$ 2,706,693	\$ 3,087,681	\$ 875,772
Total Revenues and Other Sources	\$ 3,540,869	\$ 3,235,341	\$ 2,146,949	\$ 2,979,449	\$ 3,049,949	\$ 1,732,596
Total Expenditures and other Uses	\$ 2,877,596	\$ 4,302,134	\$ 3,486,934	\$ 5,458,341	\$ 5,819,213	\$ 2,420,587
Beginning Fund Balance:	\$ 6,204,969	\$ 6,868,242	\$ 6,868,242	\$ 5,801,449	\$ 5,801,449	\$ 5,801,449
Ending Fund Balance:	\$ 6,868,242	\$ 5,801,449	\$ 5,528,257	\$ 3,322,557	\$ 3,032,185	\$ 5,113,458
Ending Fund Balance as a % of Operating Rev	251.1%	210.6%	335.2%	122.9%	109.3%	331.0%
17% Operating Reserves	\$ 465,068	\$ 468,356	\$ 455,556	\$ 459,425	\$ 471,410	\$ 459,425
Unreserved / (17% Target Reserves Shortfall):	\$6,403,174	\$5,333,093	\$5,072,701	\$2,863,132	\$2,560,775	\$4,654,033

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 501 FLEET & EQUIPMENT						
<i>OPERATING REVENUES:</i>						
M&O Revenue	-	629,755	443,216	904,220	650,220	375,624
Interest Earnings	8,573	1,530	527	-	4,000	11,009
Insurance Recovery	88,294	-	-	-	-	-
Total Revenues	\$ 96,868	\$ 631,285	\$ 443,742	\$ 904,220	\$ 654,220	\$ 386,633
<i>OPERATING EXPENDITURES:</i>						
Gasoline	-	304,709	207,122	523,400	323,400	178,482
Other Supplies	-	4,629	3,383	3,990	3,990	526
Repairs & Maintenance	-	313,456	227,203	376,830	326,830	196,720
Other Services & Charges	-	8,492	6,986	-	-	140
Total Expenditures	\$ -	\$ 631,285	\$ 444,694	\$ 904,220	\$ 654,220	\$ 375,868
Operating Revenue Over/(Under) Expenditures	\$ 96,868	-	\$ (952)	\$ -	\$ -	\$ 10,765
<i>OTHER FINANCING SOURCES:</i>						
Replacement Reserves Collections	938,150	883,135	801,765	1,071,020	959,935	733,027
Capital Contribution	-	-	-	-	-	-
Proceeds From Sale of Assets	64,135	68,698	35,027	46,800	50,000	53,180
Transfer In From Fund 001 General	-	-	-	233,239	233,239	233,239
Total Other Financing Sources	\$ 1,002,285	\$ 951,832	\$ 836,792	\$ 1,351,059	\$ 1,243,174	\$ 1,019,447
<i>OTHER FINANCING USES:</i>						
Fleet & Equipment New & Replacement	990,727	1,212,019	966,812	424,494	424,494	338,720
Transfer to Fund 001 General	1,074,959	40,802	40,802	-	-	-
Transfer to Fund 401 Surface Water Management	31,237	-	-	-	-	-
Transfer to Fund 502 Information Technology	-	110,050	-	123,189	123,189	123,189
Total Other Financing Uses	\$ 2,096,923	\$ 1,362,871	\$ 1,007,614	\$ 547,683	\$ 547,683	\$ 461,909
Total Revenues	\$ 1,099,153	\$ 1,583,118	\$ 1,280,534	\$ 2,255,279	\$ 1,897,394	\$ 1,406,080
Total Expenditures	\$ 2,096,923	\$ 1,994,156	\$ 1,452,309	\$ 1,451,903	\$ 1,201,903	\$ 837,778
Beginning Fund Balance:	\$ 5,093,746	\$ 4,095,975	\$ 4,095,975	\$ 3,684,937	\$ 3,684,937	\$ 3,684,937
Ending Fund Balance:	\$ 4,095,975	\$ 3,684,937	\$ 3,924,201	\$ 4,488,313	\$ 4,380,428	\$ 4,253,239

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 502 PROPERTY MANAGEMENT (City Hall Services Fund prior to 2015)						
<i>OPERATING REVENUES:</i>						
M&O Revenue	-	727,437	517,415	749,800	749,800	543,628
Interest Earnings	703	2,634	2,550	-	-	1,250
Total Operating Revenues	\$ 703	\$ 730,071	\$ 519,964	\$ 749,800	\$ 749,800	\$ 544,878
<i>OPERATING EXPENDITURES:</i>						
City Hall Facility	-	299,931	196,836	342,500	342,500	209,297
Police Station	-	207,098	136,177	228,770	228,770	184,998
Parking Facilities/Light Rail	-	154,520	123,693	178,530	178,530	123,408
Total Operating Expenditures	\$ -	\$ 661,549	\$ 456,706	\$ 749,800	\$ 749,800	\$ 517,702
Operating Revenue Over/(Under) Expenditures	\$ 703	\$ 68,522	\$ 63,258	\$ -	\$ -	\$ 27,176
<i>OTHER FINANCING SOURCES:</i>						
Replacement Reserve Collections	-	-	-	-	-	-
Total Other Financing Sources	\$ -					
<i>OTHER FINANCING USES:</i>						
Capital/1-Time	7,389	67,432	60,709	212,479	212,479	43,316
Total Other Financing Uses	\$ 7,389	\$ 67,432	\$ 60,709	\$ 212,479	\$ 212,479	\$ 43,316
Total Revenues	\$ 703	\$ 730,071	\$ 519,964	\$ 749,800	\$ 749,800	\$ 544,878
Total Expenditures	\$ 7,389	\$ 728,981	\$ 517,416	\$ 962,279	\$ 962,279	\$ 561,019
Beginning Fund Balance:	\$ 452,842	\$ 446,156	\$ 446,156	\$ 447,246	\$ 447,246	\$ 447,246
Ending Fund Balance:	\$ 446,156	\$ 447,246	\$ 448,704	\$ 234,767	\$ 234,767	\$ 431,105

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 503 INFORMATION TECHNOLOGY						
<i>REVENUES:</i>						
M&O Revenue	-	1,007,671	900,683	1,147,293	1,147,293	907,007
Misc/Interest/Other	-	1,782	1,780	-	-	302
Total Operating Revenues	\$ -	\$ 1,009,453	\$ 902,463	\$ 1,147,293	\$ 1,147,293	\$ 907,308
<i>EXPENDITURES:</i>						
Personnel	-	480,917	343,632	495,408	495,408	344,551
Supplies	-	106,740	81,290	83,450	83,450	43,930
Services & Charges	-	421,796	426,412	568,435	568,435	414,860
6-Year IT Strategic Plan	-	-	-	-	-	-
Total Operating Expenditures	\$ -	\$ 1,009,453	\$ 851,334	\$ 1,147,293	\$ 1,147,293	\$ 803,341
Operating Revenue Over/(Under) Expenditures	\$ -	\$ 0	\$ 51,129	\$ -	\$ -	\$ 103,967
<i>OTHER FINANCING SOURCES:</i>						
Replacement Reserve Collection	-	-	-	22,500	22,500	22,500
Proceeds from Capital Lease	-	57,295	-	-	-	-
Capital Contribution/1-Time M&O	-	202,102	49,528	141,973	139,473	4,277
Transfer In From Fund 501 Fleet & Equipment	-	110,050	-	123,189	123,189	123,189
Total Other Financing Sources	\$ -	\$ 369,447	\$ 49,528	\$ 287,662	\$ 285,162	\$ 149,966
<i>OTHER FINANCING USES:</i>						
One-Time/Capital	-	308,499	100,658	323,607	323,607	105,525
Total Other Financing Uses	\$ -	\$ 308,499	\$ 100,658	\$ 323,607	\$ 323,607	\$ 105,525
Total Revenues	\$ -	\$ 1,378,901	\$ 951,991	\$ 1,434,955	\$ 1,432,455	\$ 1,057,275
Total Expenditures	\$ -	\$ 1,317,952	\$ 951,991	\$ 1,470,900	\$ 1,470,900	\$ 908,866
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ 60,948	\$ 60,948	\$ 60,948
Ending Fund Balance:	\$ 0	\$ 60,948	\$ (0)	\$ 25,000	\$ 22,500	\$ 209,357

	2014	2015		2016		
	Annual Actual	Annual Actual	YTD Actual	Annual Budget	YND Est	YTD
FUND 504 RISK MANAGEMENT						
<i>REVENUES:</i>						
M&O Revenue	-	958,425	1,137,958	1,170,142	1,071,966	1,030,350
AWC Retro Refund	-	23,878	23,878	-	24,000	-
Insurance Recoveries - 3rd Party	-	51,778	37,652	-	70,000	66,052
Total Revenues	\$ -	\$ 1,034,081	\$ 1,199,488	\$ 1,170,142	\$ 1,165,966	\$ 1,096,402
<i>EXPENDITURES:</i>						
Safety Program	-	27	(132)	4,980	4,980	2,332
AWC Retro Program	-	44,239	44,239	24,000	24,000	23,998
WCIA Assessment	-	835,200	835,200	937,500	944,123	942,553
Claims/Judgments & Settlements	-	154,615	113,260	203,662	192,863	126,694
Total Expenditures	\$ -	\$ 1,034,081	\$ 992,567	\$ 1,170,142	\$ 1,165,966	\$ 1,095,578
<i>OTHER FINANCING SOURCES:</i>						
Capital Contribution/1-Time M&O	-	291,920	85,000	-	4,176	4,176
Total Other Financing Sources	\$ -	\$ 291,920	\$ 85,000	\$ -	\$ 4,176	\$ 4,176
<i>OTHER FINANCING USES:</i>						
One-Time/Capital	-	291,920	291,920	-	4,176	5,000
Total Other Financing Uses	\$ -	\$ 291,920	\$ 291,920	\$ -	\$ 4,176	\$ 5,000
Total Revenues	\$ -	\$ 1,326,001	\$ 1,284,488	\$ 1,170,142	\$ 1,170,142	\$ 1,100,578
Total Expenditures	\$ -	\$ 1,326,001	\$ 1,284,488	\$ 1,170,142	\$ 1,170,142	\$ 1,100,578
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ (0)

City Council

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
#of City Council retreats	2 times per year	1	1	0
# of ordinances adopted	< 20 per year	4	8	3
# of resolutions adopted	< 20 per year	3	9	5
# of City Council sponsored/supported events	20 per year	4	6	7

Government Contracting - Business w/JBLM
 Annual MLK Event
 Chamber Chili Cook Off
 20th Anniversary
 20th Anniversary - June
 Relay for Life
 Preventing Cyber Crime & Business Identity Theft
 Studio Fitness 5K
 PC Law Enforcement Memorial
 Parks Appreciation Day
 APCC Samoa Cultural Day
 SummerFest
 Triathlon
 National Night Out
 9/11 Memorial Celebration
 Farmers Market
 Asian Film Festival

City Manager

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
Average # of items on study session agendas	< 6 items	4	4.5	4.3
# of posts (web, social media)	Average 16 per month	36	31	38
# of new social media followers - Facebook	Average 30 per month	71	32	50
# of new social media followers - Twitter	Average 40 per month	46	52	44
# of multimedia items produced - video	1 per month	1	1	2
# of multimedia items produced - photo gallery	5 per month	9	11	10
# of presentations of State of the City	10	6	8	3

Finance

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
Type/Description- Finance				
# of invoices paid annually	n/a	2073	1979	2018
% of vendors paid within 30 days of invoice date ⁽¹⁾	95%	83.6%	86.4%	84.9%
% of accounts receivable aged balances over 60 days versus annual billing	5%	0.02%	0.01%	0.01%
GFOA Award Received for Current Year CAFR ⁽²⁾	Yes	n/a	n/a	n/a
GFOA Award Received for Biennium's Budget Document ⁽³⁾	Yes	n/a	n/a	n/a
Clean Audit ⁽⁴⁾	Yes	n/a	n/a	n/a
Bond Rating Per Standard & Poor's ⁽⁵⁾	AA	AA-	AA-	AA-
# of months cash reconciled within 15 days of month-end ⁽⁶⁾	12	1	1	1
# of months cash reconciled to the penny	12	1	1	3
Average working days to compile quarterly financial report	5	5	5	4

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

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

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

(4) Audit for FY 2014.

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

(6) Cash reconciliations are behind due to position vacancies (position filled July & October 2016).

Human Resources

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
Measure- Human Resources				
Negotiations: # of Collective Bargaining Agreements negotiated	4	2	1	0
Employee Turnover	<12%	11/4.2%	10/4.17%	8/3.79%
Recruitment: # of positions requiring recruitment	n/a	22	8	4
Recruitment: # of job applications received	n/a	837	1055	1063
Recruitment: # of days on average, to complete external non-civil service recruitment	n/a	44	53	29.5
Recruitment: # of days on average, to create civil service eligibility lists	n/a	15	32	8
Recruitment: # of successful applicants still employed 12 months after hire date	24	5	3	4
Recruitment: % of successful applicants still employed 12 months after hire date	100%	63%	100%	80.0%
Retention: # of FTE's filled jurisdiction wide	220	214	216	211
Performance Evaluations: # of evaluations completed on time, city-wide	58	35/52	24/44	22/58
Measure- Risk Management				
Review and update safety and risk management-related policies and procedures	22	0	0	0
Complete safety inspection of all city facilities	5	0	0	0
Workers Compensation: # of new on-the-job Accidents, Injuries or Illnesses claims	0	5	5	7
Workers Compensation: # of new fully commissioned officers on-the-job Accidents, Injuries or Illnesses claims	0	4	5	5
Workers Compensation: # of new claims per 100 jurisdiction FTE's	0	1.82	2.41	3.33
Workers Compensation: # of days absent due to new on-the-job Accident, Injury or Illness claims	0	39	41	84

Information Technology

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
# of new systems implemented	n/a	7	0	1
# of users served	n/a	246	246	247
# of personal computers maintained	n/a	434	434	430
# of support calls received	n/a	626	654	705
# of applications maintained	n/a	135	135	136
# of servers maintained (LAN/WAN)	n/a	87	87	87
# of desk phones operated and maintained	n/a	300	300	300
# of cell phones operated and maintained	n/a	215	215	215
% of IT system up-time during normal business hours	100%	95%	98%	99%
% of communications up-time during normal business hours	100%	100%	100%	100

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	0	0	
# of persons with new or improved access to public service	142	5	0	0	
# of affordable rental units rehabilitated	38	38	0	0	
# of owner-occupied units rehabilitated	16	3	0	1	
# of new affordable housing units constructed	21	2	0	0	
# persons with access to affordable housing through fair housing activities	75	10	3	7	
# units assisted that are occupied by the elderly	tbd	1	0	1	
# of homebuyers receiving direct financial assistance through down payment assistance/closing costs	3	0	0	0	
# of jobs created*	20	0	0	20	
\$ program income received (CDBG & NSP)	tbd	\$21,308	\$21,877	\$20,636	
#of dangerous building abatements completed annually	15	5	5	2	
Measure- Economic Development					
\$ investment created through economic dev efforts	\$80,000,000	\$15,464,490	\$44,560,000	\$47,907,279	
# of business retention/expansion of interviews conducted	80	27	18	17	
# of new market rate, owner-occupied housing units constructed annually	40	5	21	3	
# of projects where permit assistance was provided	40	10	16	12	
# of special projects completed	50	17	18	15	
# of economic development inquiries received	200	78	54	51	
# of lodging contracts managed	16	0	0	0	
# of participant attending forums, focus groups, or special events	500	250	170	230	
Measure- Building Permit					
# of permits issued	tbd	288	292	309	
# of plan reviews performed	tbd	180	132	108	
# of inspections performed	tbd	1,215	1,053	873	
Measure- Advance Planning					
2016 comprehensive plan amendments (17)	12/31/2016	Underway	Underway	Completed	
Process privately initiated amendments	2015/2016	1	2	2	
Code development: cottage housing (completed), zoning map changes (6); rental housing safety program (ordinance adopted; low impact development regulations (underway); 6 minor text changes (underway); complete streets ordinance (underway), Motor Avenue (concept plan approved)	12/31/2015	Underway	See text to the far left; the text provides a status report on each assignment. Excepting for RHSP implementation, all assignments should be completed by the end of the calendar year.	See text to the far left; the text provides a status report on each assignment. Excepting for RHSP implementation, all assignments should be completed by the end of the calendar year.	
Complete annual assignments - capital facilities plan update, tracking housing date, and prepare multi-family tax credit report	2015/2016	Not started	These reports are due at the end of the calendar year.	These reports are due at the end of the calendar year.	
Permit Type- Current Planning					
	Target # of Days	Total Permits	% w/in Target?	Total Permits	% w/in Target?
Zoning Certification	30	11	100%	4	100%
Conditional use	120	0	100%	0	N/A
Administrative use	120	0	100%	2	100%
Preliminary plat	120	1	100%	0	N/A
Preliminary short plat	90	2	50%	2	100%
Sign permit	20	15	100%	23	100%
Site development permit	90	0	100%	0	N/A
Shoreline permit	180	6	100%	6	100%
Permit Type					
	Target # of Days	Total Permits	# w/in Target?	Total Permits	% w/in Target?
New single family residential	30	5	100%	24	96%
Residential additions	30	6	100%	19	100%
New multi-family	30	0	N/A	0	N/A
New commercial buildings	30	3	70%	6	100%
Commercial tenant improvements - major (change of use)	30	19	100%	34	94%
Commercial tenant improvements - minor	30	43	100%	28	100%

Legal

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
# of days on average to review/process a contract	3	2.54	2.57	2.7
# of days on average for PRA response	30	5	5 days for police reports (~90% of all requests) , 25 or so for others (~10% of all requests)	7 days for police reports (~90% of all requests), 15 days for GOVQA and 25 for others
Increase scope and extent of paperless discovery and electronic exchange of information with defense counsel, with goal being to reduce use of paper and related expenditures by 50%	50%	50%	Nearly 90% of PD discovery is paperless.	90%
Manage contract prosecution agreements/contracts to maintain maximum coverage of regular weekly calendars (16/week), as well as trials within the allocated budget	100%	100%	100%	100%
Provide discovery within 14 calendar days of a request in 90% or more of the cases in which discovery is authorized/requested/required	90%	90%	90% +/-	90%
Respond to requests for legal advice/review as well as training (criminal law/criminal procedure generally) from Lakewood Police Department within 5 business days of request in 90% or more of the cases, with the goal being to remain in regular contact to triage issues and maximize delivery of law enforcement services with the most current training on criminal law/criminal procedure	90%	90%	90% +/-	90%
Review all Lakewood Police Department contracts within 5 business days of receipt in 90% or more of the matters, unless an expedited response is requested or necessary	90%	90%	90%+	90%
Make In Custody charging decisions within 8 hours of receipt of the report(s) in 90% or more of the cases	90%	90%		90%
Review all felony In Custody NCF cases from Pierce County within 8 hours of receipt of the report(s) in 95% or more of the cases	95%	95%	95%+	95%
Renew and maintain on regular basis community liaisons with: (1) community partners responding to the needs of domestic violence and domestic violence victims; (2) community action groups involved with education and advocacy relating to DUI/Physical Control; and (C) Child Protective Services and Adult Protective Services to ensure continuity of information in those cases involving the most vulnerable members of our community	100%	100%	100%	100%
Review for charging decision DV & Impaired Driving cases with 40 days of receipt of report; victim crimes within 60 days; non-specific victim crimes within 75 days (for all categories: met measurement in 95% of all cases)			DV: 97%; Impaired Driving: 100%; Victim Crimes: 35%; Others: 44%	95%
Comply with the court rules regarding timeliness of all responsive pleadings (motions and appeals primarily) in 95% of the cases	95%	95%	95%	95%

Municipal Court

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
# of community group road tours	8	0	0	3
# of incidents with offenders involving risk management	0	0	0	0
# of work crew hours performed in lieu of jail	n/a	1128	944	944
Cost saved by using alternative sentencing	n/a	\$17,368	\$9,221	\$7,064
Cost saved from reduced number of court transports	\$35,000	\$8,750	\$7,269	\$8,160

Police

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
Measure- Specialty Units				
# of traffic stops		2734	3013	2603
Successful property room audits		1	0	
# of responses to animal complaints		556	810	
# of captures by K9		8	4	
# of detections of narcotics by K9		9	11	
# of SWAT missions completed successfully		5	7	
Measure- Criminal Investigations				
# of cases resolved with an arrest or referral for prosecution		112	69	125
# of open cases assigned per investigator/detective		4.75	7.8	5.16
Quantity of drugs and property seized (\$ value)		\$30,360	7625g/\$42,014	3707g/\$94,767
# of illegal operations interrupted		2	1	2
# of positive comments received from victims and prosecutors		6	4	3
Measure- Patrol				
# of arrests		468*	597 includes warrants	623
# of self-initiated calls for service		5702	6181	5704
# of minutes to respond to call for service		25.40**	10.01	14.32**
Top Priority calls: Average time from receipt to dispatch (in minutes)		17.9***	5.15	8.2^
Top Priority calls: Average time from dispatch to arrival on scene (in minutes)		5.6/6.42^	4.86	6.11^
Number of accidents involving fatalities		1	0	1
Moving violation citations issued (excluding DUIs)		1682	1282	886
DUI Arrests		46	27	33
Measure- Professional Standards				
Maintenance of staffing levels		4 promo, 1 term	6 hired, 2 resignation, 1 termination	2 retired, 2 resignations, 1 hired
% of officers meeting state requirements for annual training hours		100%	100%	100%
# of training hours provided		1720.5	3009.5	3,132
Successful WASPC accreditation		--		
# of legal updates disseminated to the department		0	4	1
# of promotional and hiring processes completed		4	6	5
# of sustained investigations for performance-related policy violations		0	0	0
Police: Mental Health incidents		136	148	140
Total traffic accidents		472^^	293	315
Traffic accidents involving pedestrians		14	6	10
Traffic accidents involving bicycles		3	4	4
Measure - CSRT				
Total number of code enforcement complaints received	n/a	156	200	
Average calendar days: Code complaint to first investigation	n/a	4	6	
Total code enforcement cases initiated during the reporting period	n/a	149	171	
Code enforcement cases resolved through voluntary compliance	n/a	61	66	
Code enforcement cases resolved through forced compliance	n/a	3	3	
Code enforcement: Average calendar days, Inspection to Forced Compliance	n/a	20	4	
Code enforcement: Average calendar days, Inspection to Voluntary Compliance	n/a	16	12	

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

** All priorities averaged

*** from call to onscene Pri1-2

^ Pri 1/2

^^Calls

Parks and Recreation

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
Measure- Admin				
# of sites maintained	9	9	9	9
Measure- Human Services				
Increase participation at Lakewood Community Collaboration Meetings	40 each month	44	33	49
# of human services contracts to effectively manage	25	27	24	29
Measure- Recreation				
\$ vendor sales generated from Farmers Market	\$140,000	N/A	\$50,000	\$175,000
\$ sponsorship, grants and in-kind service	\$150,000	\$200,000	\$7,000 Swag Items	\$6,500 Studio Fitness
# of unduplicated youth late-night program participants served	80	86	86	0
# of registered participants at SummerFEST Triathlon	200	31	250	20
Measure- Senior Center				
# of unduplicated seniors served	1,400	800	200	150
\$ revenue generated from grants, fees, donations & in-kind support	\$80,000	\$28,720	\$14,023	\$13,750.41
# of volunteer hours	1,300	369	396	437.5
Measure- Park Facilities				
# of acres of maintained turf	17	17	17	17
Boat Launch Revenue	\$50,000	\$4,809	\$22,225	\$23,479
# of reported injuries on playgrounds	0	0	0	0
Measure- Fort Steilacoom				
# of acres of open space to maintain	500	500	500	500
# of work-related injuries requiring time off	0	0	1	0
# of reported playground injuries	0	0	0	0
Measure- Landscape				
# of sites maintained	38	38	38	38
# of outside requests for services beyond scheduled maintenance	5 or Less/Year	0	4	N/A
Measure- Property Management				
# of square feet of coverage per building maintenance employee	158,615	158,615	158,615	158,615
# of complaints about service provided	0	0	0	1
# of unscheduled system failures	0	0	3	0
# of complaints about building cleanliness	0	0	0	1

Public Works

Performance Measure	Target	Quarter 1	Quarter 2	Quarter 3
Measure- Street Operations and Maintenance				
# of reported potholes filled/repaired	<300	225	140	100
# of feed of ditch line cleaned	1000	0	0	150
# of storm ponds cleaned	11	3	9	0
# of tons of permanent patch placed	40	18.5	10	14.5
# of lane miles of crack sealing	>1	0	5.5	10
# of tons of illegal debris picked up disposed of	<30	38.4	15.68	31.73
Linear feet of pavement marking placed (stop bars, crosswalks, etc.)	>200	50	0	1000
Lane miles of alleys graded and graveled	2	1300'	2350'	0
Miles of gravel shoulder grading and rock replacement	>3	2500'	500'	2500'
Measure- Transportation Capital				
# of traffic signals operated and maintained	77	77	69	69
# of City maintained street lights	1,982	1,982	2,066	2,066
Annual transportation capital funds administered	\$11.8M	\$22M	\$24.7M	\$24.70
Amount of transportation grant funds awarded	\$2M	\$4	\$0.00	\$0.00
Measure- Surface Water Management				
# of City street curb miles swept	3,800	791	734	763
# of catch basins cleaned or inspected	3,100	240	2,207	0
# of hours of storm drain pipe video inspections recorded	800	91	249	249
# Linear feet of storm drain pipe cleaned	30,000	3,008	12,235	13,840
# of tons of sweeping and vector waste disposed of	2,700	514	797	871
# of gallons of vector liquid waste disposed of	50,000	33,050	24,660	34,830
# of businesses/properties inspected for SWM compliance	200	99	104	102
# of charity car wash permits issued	60	0	7	8
# of volunteer hours for water quality sampling	100	0	13	72
% maintain compliance with NPDES Municipal Stormwater permit	100%	100%	100%	100%