



To: Mayor and City Councilmembers
From: Tho Kraus, Assistant City Manager/Administrative Services
Through: John J. Caulfield, City Manager
Date: September 28, 2015
Subject: 2nd Quarter 2015 Financial Report

Introduction

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

This report includes the 2015 carry forward budget adjustments as approved by the City Council in May 2015.

Also, performance measures for first and second quarter 2015 are included at the end of this report. It is the City's first effort in developing performance measures and is a work in progress.

Consolidated Funds - General & Street Operations & Maintenance

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

Revenues and other financing sources through YTD June 2015 total of \$18.83M which exceeds expenditures and other financing uses of \$17.44M, resulting in an increase in ending fund balance of \$1.39M. This increase in ending fund balance is temporary in nature as there are timing differences in both revenues and expenditures.

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

Overall, by year-end revenues are projected to come in on target. Revenues that are showing increases year-to-date (such as franchise fees, gambling tax, and sales tax) will help offset the anticipated decrease in utility tax revenue. The expenditure budget is tight and does not have much flexibility; however, we continue to monitor and be conscientious on spending. Updated projections for the 6-year financial plan were presented to the City Council on September 14, 2015 and can be found on the City's finance web page.

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

General & Street O&M Funds Combined Summary	2014		2015			YTD Actual 2015 vs 2014 Favorable / (Unfavorable)	
	Annual Actual	YTD Actual	Adjusted Budget	YND Est	YTD Actual	\$ Chg	% Chg
REVENUES:							
Property Tax	\$ 6,468,617	\$ 3,489,535	\$ 6,465,000	\$ 6,565,600	\$ 3,555,098	65,562	1.9%
Local Sales & Use Tax	8,272,877	4,053,455	8,282,000	8,417,700	4,151,629	98,175	2.4%
Sales/Parks	481,690	237,271	472,000	490,100	247,749	10,478	4.4%
Brokered Natural Gas Use Tax	79,394	12,450	30,000	30,000	15,873	3,424	27.5%
Criminal Justice Sales Tax	863,463	415,252	838,000	880,700	440,771	25,519	6.1%
Admissions Tax	654,011	323,935	650,000	667,100	340,318	16,383	5.1%
Utility Tax	5,747,855	3,030,934	5,987,000	5,642,000	2,947,476	(83,458)	-2.8%
Leasehold Tax	6,457	3,556	8,000	15,000	15,490	11,933	335.5%
Gambling Tax	2,482,403	1,224,953	2,470,000	2,507,300	1,418,165	193,212	15.8%
Franchise Fees	3,382,845	1,634,692	3,206,000	3,408,000	1,710,095	75,403	4.6%
Development Service Fees (CED)	1,096,893	532,460	973,450	1,218,150	587,709	55,249	10.4%
Permits & Fees (PW)	85,956	119,730	28,300	28,300	27,336	(92,394)	-77.2%
License & Permits (BL, Alarm, Animal)	447,376	317,101	454,800	502,800	292,965	(24,136)	-7.6%
State Shared Revenues	1,999,468	932,661	1,941,500	1,978,500	959,911	27,250	2.9%
Intergovernmental	353,747	120,746	417,224	417,224	97,544	(23,202)	-19.2%
Parks & Recreation Fees	234,414	119,979	257,500	257,500	124,086	4,106	3.4%
Municipal Court Charges for Services	14,025	5,610	-	-	-	(5,610)	-100.0%
Police Contracts, including Extra Duty	739,621	295,664	671,000	671,000	337,292	41,628	14.1%
Other Charges for Services	15,295	11,515	11,000	11,000	3,592	(7,923)	-68.8%
Fines & Forfeitures	2,123,056	1,123,255	2,224,600	2,224,600	1,187,652	64,397	5.7%
Miscellaneous/Interest/Other	106,099	68,884	43,600	43,600	44,305	(24,579)	-35.7%
Interfund Transfers	284,700	134,850	284,700	284,700	149,850	15,000	11.1%
Subtotal Operating Revenues	\$ 35,940,262	\$ 18,208,491	\$ 35,715,674	\$ 36,260,874	\$ 18,654,906	\$ 446,415	2.5%
EXPENDITURES:							
City Council	94,441	57,087	89,950	111,125	43,508	13,579	31.2%
City Manager	528,918	245,683	544,790	563,590	298,203	(52,520)	-17.6%
Municipal Court	1,893,926	805,696	1,775,640	1,790,640	889,772	(84,076)	-9.4%
Administrative Services	3,441,279	2,068,793	1,408,210	1,380,595	842,042	1,226,751	145.7%
Legal	1,272,057	599,393	1,580,960	1,580,960	779,714	(180,321)	-23.1%
Community & Economic Development	2,068,245	1,134,133	1,852,835	1,871,135	829,064	305,070	36.8%
Parks, Recreation & Community Services	2,155,686	833,863	2,428,260	2,428,260	1,117,310	(283,447)	-25.4%
Police	19,600,949	9,515,658	21,031,567	21,031,567	11,083,015	(1,567,357)	-14.1%
Property Management	825,723	389,483	-	-	-	389,483	n/a
Public Works Streets O&M	2,037,977	1,007,053	1,819,386	1,819,386	1,148,574	(141,520)	-12.3%
Non-Departmental	483,741	248,952	2,624,360	2,749,853	107,797	141,155	130.9%
Interfund Transfers	35,000	35,000	-	-	-	35,000	n/a
Contributions to Reserve Funds	920,300	460,146	-	-	-	460,146	n/a
Subtotal Operating Expenditures	\$ 35,358,241	\$ 17,400,942	\$ 35,155,958	\$ 35,327,111	\$ 17,139,000	261,942	1.5%
OPERATING INCOME (LOSS)	\$ 582,021	\$ 807,549	\$ 559,716	\$ 933,763	\$ 1,515,906		
OTHER FINANCING SOURCES:							
Grants, Contrib, 1-Time Source	318,247	195,683	318,458	287,834	177,605	(18,078)	-9.2%
Transfers In	2,015,015	840,056	40,802	40,802	-	(840,056)	-100.0%
Subtotal Other Financing Sources	\$ 2,333,262	\$ 1,035,739	\$ 359,260	\$ 328,636	\$ 177,605	\$ (858,134)	-82.9%
OTHER FINANCING USES:							
Capital & Other 1-Time	985,391	322,920	574,994	793,914	119,747	203,174	169.7%
Interfund Transfers	60,848	-	886,229	886,229	182,169	(182,169)	-100.0%
Contingency	-	-	-	-	-	-	n/a
Subtotal Other Financing Uses	\$ 1,046,239	\$ 322,920	\$ 1,461,223	\$ 1,680,143	\$ 301,916	\$ 21,005	7.0%
Total Revenues and Other Sources	\$ 38,273,524	\$ 19,244,230	\$ 36,074,934	\$ 36,589,510	\$ 18,832,511	\$ (411,720)	-2.1%
Total Expenditures and other Uses	\$ 36,404,481	\$ 17,723,863	\$ 36,617,181	\$ 37,007,254	\$ 17,440,916	\$ 282,947	1.6%
Beginning Fund Balance:	\$ 2,663,650	\$ 2,663,650	\$ 4,532,693	\$ 4,532,693	\$ 4,532,693	\$ 1,869,043	70.2%
Ending Fund Balance:	\$ 4,532,693	\$ 4,184,018	\$ 3,990,446	\$ 4,114,949	\$ 5,924,288	\$ 1,740,271	41.6%
Ending Fund Balance as a % of Oper Rev	12.6%	23.0%	11.2%	11.3%	31.8%		
Reserve - Total Target 12% of Oper Rev:	\$ 4,312,831	\$ 2,185,019	\$ 4,285,881	\$ 4,351,305	\$ 4,285,881		
2% Contingency Reserves	\$ 718,805	\$ 364,170	\$ 714,313	\$ 725,217	\$ 714,313		
5% General Fund Reserves	\$ 1,797,013	\$ 910,425	\$ 1,785,784	\$ 1,813,044	\$ 1,785,784		
5% Strategic Reserves	\$ 1,797,013	\$ 910,425	\$ 1,785,784	\$ 1,813,044	\$ 1,785,784		
Unreserved	\$ 219,862	\$ 1,998,999	\$ (295,435)	\$ (236,356)	\$ 1,638,408		

Note – the negative \$236K year-end estimated unreserved ending fund balance in 2015 is estimated to be \$0 at the end of 2016.

Revenue Variance Analysis - YTD June 2015 vs YTD June 2014

YTD June 2015 operating revenues of \$18.65M accounts for 52% of the annual budget and exceeds YTD June 2014 by \$446K or 2.5%.

Consolidated Funds - General and Street O&M	2014		2015		Favorable/Unfavorable)	
	Annual Actual	YTD Actual	Annual Budget	YTD Actual	YTD Actual - 2015 vs 2014	
Operating Revenues					\$ Change	% Change
Revenues Exceeding YTD 2014:						
Gambling Tax	\$ 2,482,403	\$ 1,224,953	\$ 2,470,000	\$ 1,418,165	\$ 193,212	15.8%
Local Sales & Use Tax	8,272,877	4,053,455	8,282,000	4,151,629	98,175	2.4%
Franchise Fees	3,382,845	1,634,692	3,206,000	1,710,095	75,403	4.6%
Property Tax	6,468,617	3,489,535	6,465,000	3,555,098	65,562	1.9%
Fines & Forfeitures	2,123,056	1,123,256	2,224,600	1,187,652	64,397	5.7%
Development Service Fees (CED)	1,096,893	532,460	973,450	587,709	55,249	10.4%
Police Contracts, including Extra Duty	739,621	295,664	671,000	337,292	41,628	14.1%
State Shared Revenues	1,999,468	932,662	1,941,500	959,911	27,250	2.9%
Criminal Justice Sales Tax	863,463	415,252	838,000	440,771	25,519	6.1%
Admissions Tax	654,011	323,935	650,000	340,318	16,383	5.1%
Interfund Transfers	284,700	134,850	284,700	149,850	15,000	11.1%
Leasehold Tax	6,457	3,556	8,000	15,490	11,933	335.6%
Sales/Parks	481,690	237,271	472,000	247,749	10,478	4.4%
Parks & Recreation Fees	234,414	119,979	257,500	124,086	4,106	3.4%
Natural Gas Use Tax	79,394	12,450	30,000	15,873	3,424	27.5%
Revenues Below YTD 2014:						
Municipal Court Charges for Services	14,025	5,610	-	-	(5,610)	-100.0%
Other Charges for Services	15,295	11,515	11,000	3,592	(7,923)	-68.8%
Intergovernmental	353,747	120,746	417,224	97,544	(23,202)	-19.2%
Licenses & Permits (BL, Alarm, Animal)	447,376	317,101	454,800	292,965	(24,136)	-7.6%
Misc/Interest/Other	106,099	68,884	43,600	44,305	(24,579)	-35.7%
Utility Tax	5,747,855	3,030,934	5,987,000	2,947,476	(83,458)	-2.8%
Permits & Fees (PW)	85,956	119,730	28,300	27,336	(92,394)	-77.2%

- Gambling Tax – YTD June 2015 revenues are higher by \$193K due primarily to timing differences and some increases in card room activity.
- Local Sales & Use Tax – YTD June 2015 revenues higher by \$98K. The increase is primarily in retail sales and services offset by decreases in construction.
- Franchise Fees – YTD June 2015 higher by \$75K due to increases in all franchises except for Tacoma Power which is slightly under.
- Property Tax – YTD June 2015 revenues higher by \$66K due to timing differences.
- Fines & Forfeitures – YTD June 2015 revenues higher by \$64K, potentially due to the amnesty program that began in February 2015 (unable to determine due to lack of reports from collection agency).
- CED Development Services Permits & Fees – YTD June 2015 revenues is higher by \$55K due primarily to increases in building permits and plan check fees offset by decreases in zoning/development fees (shoreline development fees, short plate fees, conditional use permits and SEPA checklist fees).
- Police Contracts, including Extra Duty – YTD June 2015 revenues higher by \$42K due to primarily to the timing of dispatch services revenue from Department of Social and Health Services/Western State Hospital offset by decreases in extra duty contract revenue.

- State Shared Revenues – YTD June 2015 higher by \$27K due primarily to timing of receipts for motor vehicle fuel tax.
- Criminal Justice Sales Tax – YTD June 2015 is higher by \$26K due to an increase in sales tax collections county-wide.
- Admissions Tax – YTD June 2015 is higher by \$16K due to an increase in theatre admissions.
- Interfund Transfers – YTD June 2015 higher by \$15K due to timing of transfer from Surface Water Management Fund to the General Fund for landscape services.
- Leasehold Tax – YTD June 2015 is higher by \$12K due to back taxes received for a major payer.
- Sales Tax/Parks – YTD June 2015 higher by \$10K due to an increase in sales tax collections county-wide.
- Municipal Court Charges for Services – YTD June 2015 is lower by \$6K due to the elimination of court transport revenue from the City of University Place and Town of Steilacoom. The recovery for these costs is accounted for in the new court services contract effective January 1, 2015.
- Other Charges for Services – YTD June 2015 is lower by \$8K due to primarily to testing fees for police recruitment received in 2014 but not in through YTD 2015.
- Intergovernmental – YTD June 2015 is lower by \$23K due to the City no longer receiving funding from Pierce County for the maintenance of Fort Steilacoom Park offset by increases in court contract revenue with the addition of the City of Dupont.
- Licenses & Permits – YTD June 2015 is lower by \$24K due to primarily to a decrease in business license (technical issues, position vacancy, and learning curve from end of 2014 that carried over to into the first half of 2015).
- Utility Tax – YTD June 2015 is lower by \$83K due to decreases in electricity and natural gas (most likely the result of a mild winter) and phone/cellular; offset by increases in solid waste and cable.
- Public Works Permits & Fees – YTD June 2015 lower by \$92K due to primarily to transactions that were receipted as revenue; however, were determined to be mitigation revenues and reversed at the end of the year.

Expenditure Variance Analysis – YTD June 2015 vs YTD June 2014

YTD June 2015 operating expenditures of \$17.14M accounts for 49% of the annual budget and is below YTD June 2014 by \$262K or 1.5%.

Consolidated Funds - General and Street O&M	2014		2015		Favorable/Unfavorable	
	Annual Actual	YTD Actual	Annual Budget	YTD Actual	YTD Actual - 2015 vs 2014	
Operating Expenditures					\$ Change	% Change
Operating Expenditures Below YTD 2014:						
Administrative Services	\$ 3,441,279	\$ 2,068,793	\$ 1,408,210	\$ 842,042	\$ 1,226,751	145.7%
Contributions to Reserve Funds	920,300	460,146	-	-	460,146	n/a
Property Management	825,723	390,000	-	-	390,000	n/a
Community & Economic Development	2,068,245	1,134,133	1,852,835	829,064	305,070	36.8%
Non-Departmental	483,741	248,435	2,624,360	107,797	140,638	130.5%
Interfund Transfers	35,000	35,000	-	-	35,000	n/a
City Council	94,441	57,087	89,950	43,508	13,579	31.2%
Operating Expenditures Exceeding YTD 2014:						
City Manager	528,918	245,683	544,790	298,203	(52,520)	-17.6%
Municipal Court	1,893,926	805,696	1,775,640	889,772	(84,076)	-9.4%
Public Works Street O&M	2,037,977	1,007,053	1,819,386	1,148,574	(141,521)	-12.3%
Legal	1,272,057	599,393	1,580,960	779,714	(180,321)	-23.1%
Parks, Recreation & Community Services	2,155,686	833,863	2,428,260	1,117,310	(283,446)	-25.4%
Police	19,600,949	9,515,658	21,031,567	11,083,015	(1,567,357)	-14.1%

- Administrative Services – YTD June 2015 expenditures lower by \$1.23M due primarily to the change in accounting of the risk management function. Beginning in 2015, the risk management function is accounted for as an internal service fund. The WCIA assessments that had been paid out of the Administrative Services department are now charged to the internal service fund and departments are charged a user fee. The result is an increase in all departments offset by a decrease in Administrative Services expenditures. Also, there is position vacancy savings as the Finance Division has had a position vacant throughout 2015.
- Contributions to Reserve Funds – YTD June 2015 expenditures lower by \$460K due to accounting for the General Fund contribution to fleet and equipment reserves in a separate line item. Beginning in 2015, the replacement reserve charges are allocated to specific departments. The result is an increase in all affected departments offset by a decrease in this specific line item.
- Property Management – YTD June 2015 expenditures lower by \$390K due change in accounting of the property management function. Beginning in 2015, the property management function is accounted for as an internal service fund. The result is an increase in all departments offset by a decrease in Property Management expenditures.
- Community & Economic Development – YTD June 2015 expenditures is lower by \$305K due primarily to: changes in personnel resources (eliminated Economic Development Manager and dedicated Administrative Assistant Position resulting in YTD June 2015 savings of \$105K); position vacancies (YTD 2015 savings of \$20K); change in accounting of code enforcement function (expenditures of \$141K in 2014, charged to Police beginning in 2015); timing of payments to Fire Marshall (paid \$200K YTD June 2014, \$0 YTD June 2015); offset by allocation of internal service charges directly to the user department (\$180K allocated to CED YTD June 2015).
- Non-Departmental – YTD June 2015 expenditures lower by \$141K or 131%. \$63K of the variance is due to charging expenditures to the related departments rather than non-departmental. Examples of items that are now being charged to departments include: employee awards; flexible spending plan maintenance fees; workers compensation retro program; 2% liquor requirement to qualified mental health/chemical dependency agency; and Puget Sound clean air assessment. \$78K of the variance is due to timing of transfers to the debt service fund.
- Interfund Transfers – YTD June 2015 expenditures lower by \$35K due to the General Fund no longer providing an ongoing transfer of \$35K to Street Capital Fund beginning in 2015 (this fund is changed to the Real Estate Excise Tax Fund effective 2015). The General Fund budget provides on average, annual one-time transfer of \$500K to the Transportation CIP Fund for the years 2015 through 2020.

- City Council – YTD June 2015 expenditures lower by \$14K due primarily to the following expenditures occurring in 2014: communications equipment purchase of \$3K in 2014; timing and accounting of membership dues \$4K; and professional services for international festival \$4K.
- City Manager – YTD June 2015 expenditures higher by \$52K due primarily to allocation of internal service charges directly to the user department.
- Municipal Court – YTD June 2015 expenditures is higher by \$84K due primarily to: allocation of internal service charges directly to the user department \$126K; timing & increase in public defender contract payment \$77K; offset by decreases in personnel costs as a result of redistribution of positions, court transport, and position vacancies (total decrease of \$144K).
- Public Works Street O&M - YTD June 2015 expenditures higher by \$142K due primarily to allocation of internal service charges to the user department \$177K offset by decreases in snow & ice response \$14K and elimination of General Fund admin fee \$14K.
- Legal – YTD June 2015 expenditures higher by \$180K due primarily to increase in personnel cost due to the accounting of the shared admin/office tech positions in this department \$65K and allocation of internal service charges directly to the user department \$120K.
- Parks, Recreation & Community Services – YTD June 2015 expenditures higher by \$283K due primarily to allocation of internal service charges to the user department \$223K and increase in street landscape maintenance \$50K (minimal expenditures YTD June 2015 as this function was under Public Works Street O&M).
- Police – YTD June 2015 expenditures higher by \$1.57M due primarily to allocation of internal services charges directly to the user department.

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

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

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

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

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

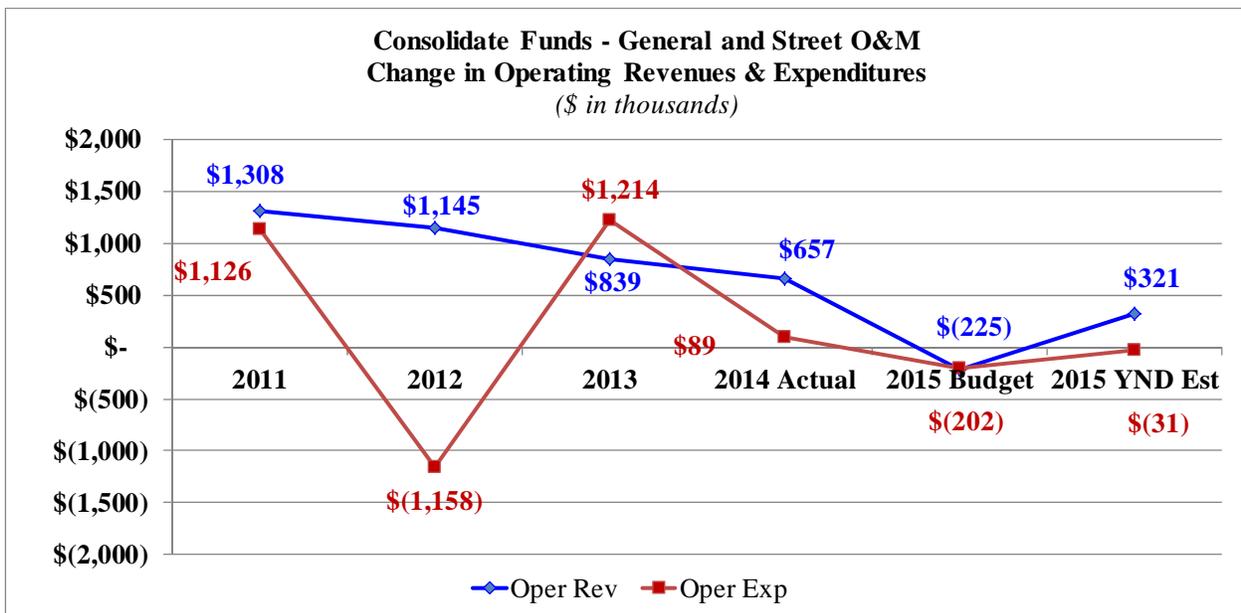
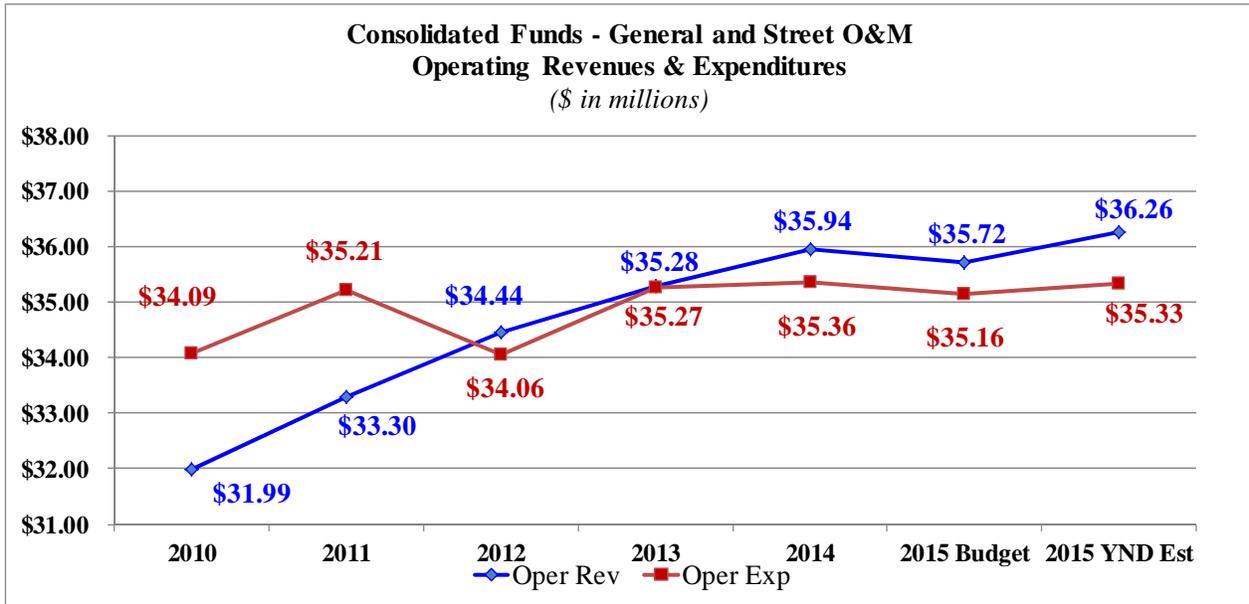
2015 Budget: Operating expenditures of \$35.72M is expected to be below operating revenues of \$35.16M, resulting in an operating income of \$560K.

2015 YND Estimate: Operating expenditures of \$35.33M is projected to be below operating revenues of \$36.26M, resulting in an operating income of \$934K.

2015 YTD June: Operating expenditures of \$17.14M is below operating revenues of \$18.66M, resulting in an operating income of \$1.39M. This operating income is temporary in nature as there are timing differences in both revenues and expenditures. Also, any ending fund balance increase at the end of 2015 resulting from expenditure savings and/or revenue increases above and beyond estimates will be earmarked to replenish the \$233K in the Fleet & Equipment Fund (to cover the \$233K transferred to the Information Technology Fund to implement the newly approved 2015/2016 services/programs).

Consolidates General & Street O&M Funds	2011 Annual Actual	2012 Annual Actual *	2013 Annual Actual	2014 Annual Actual	2015 Annual Budget	2015 YND Estimate	2015 YTD June
Operating Revenue	\$ 33,299,000	\$ 34,444,000	\$ 35,284,000	\$ 35,940,000	\$ 35,716,000	\$ 36,261,000	\$ 18,655,000
Operating Expenditures	\$35,214,000	\$34,056,000	\$35,270,000	\$35,358,000	\$35,156,000	\$35,327,000	\$17,139,000
Operating Income / (Loss)	(\$1,915,000)	\$388,000	\$14,000	\$582,000	\$ 560,000	\$ 934,000	\$ 1,516,000

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



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

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

- *2% General Fund Contingency Reserves:* The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City’s operations which could not have been reasonably anticipated at the time the original budget was prepared. A 2% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly \$715K.
- *5% General Fund Ending Fund Balance Reserves:* The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond to revenue shortfalls with fiscal strength. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly \$1.79M.
- *5% Strategic Reserves:* The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated events. A 5% reserve fund based on the General/Street O&M Funds operating revenues equates to roughly \$1.79M.

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

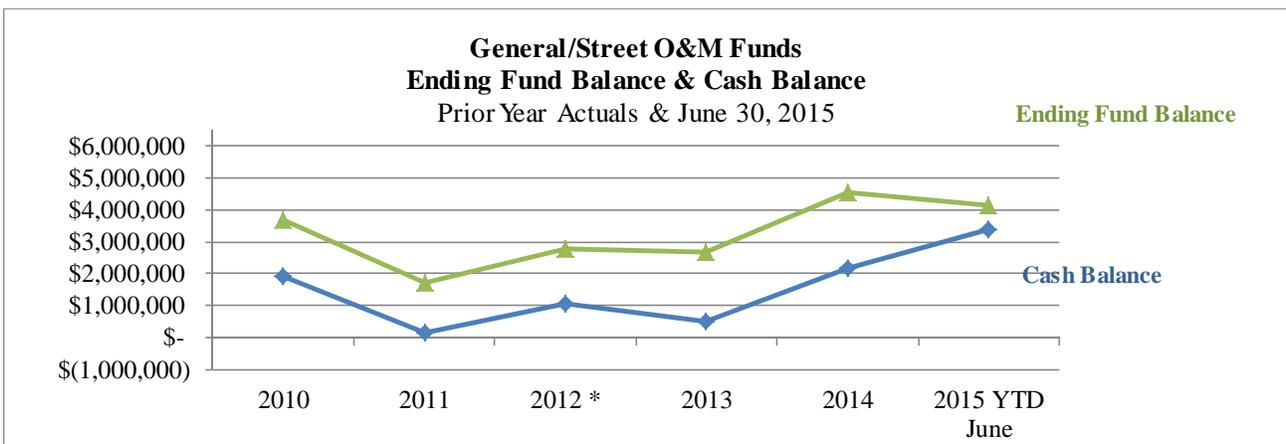
The 2015 Carry Forward Budget Adjustment which the City Council approved in May 2015 decreases the 2015 estimated combined ending fund balance from \$4.17M to \$3.99M which equates to 11.2% of operating revenues. The \$184K decrease in the 2015 estimated ending fund balance is due to allocations of expenditures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

The combined General/Street O&M Funds ending fund balance at June 30, 2015 is \$5.92M which includes \$3.39K in cash balance.

Year	Total Ending Fund Balance	Cash	Investments	Total
2010	3,667,466	1,906,000	-	1,906,000
2011	1,695,324	173,142	-	173,142
2012 *	2,771,200	1,072,852	-	1,072,852
2013	2,663,648	505,801	-	505,801
2014	4,532,741	2,183,083	-	2,183,083
2015 YTD June	4,114,949	3,392,343	-	3,392,343

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.

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

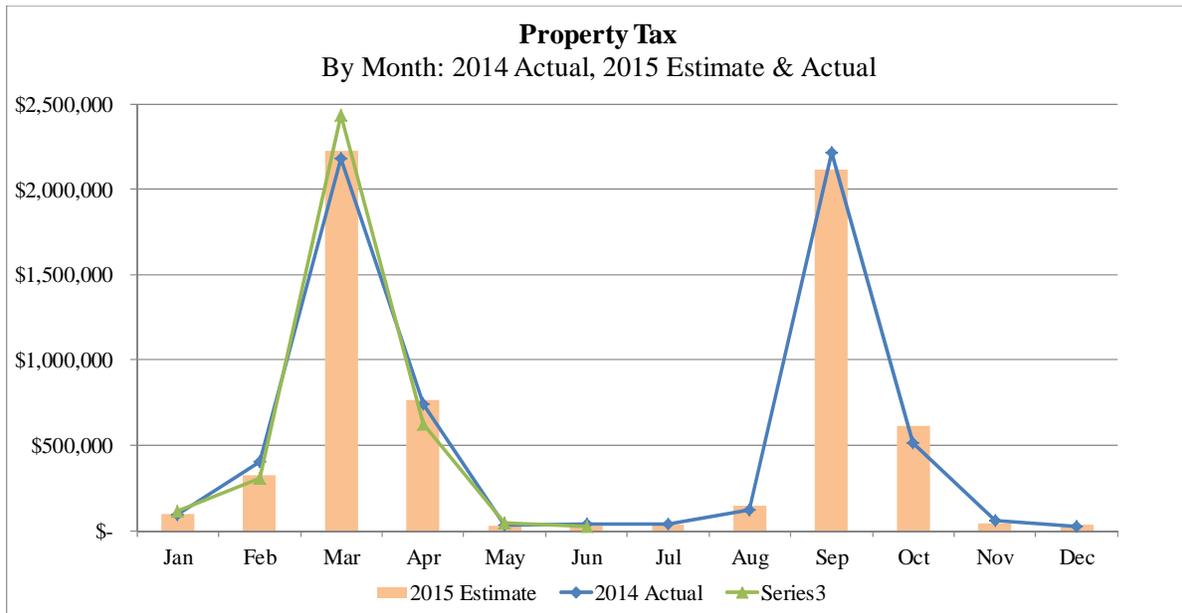


Note – the 2012 ending fund balance \$2.77M and cash balance of \$1.07M is higher than 2013 due to not transferring \$778K to fleet and equipment reserves.

Property Tax

Private property and businesses in the City limits are levied a property tax. YTD June property tax collections totals \$3.56M and exceeds YTD 2014 collections by \$66K or 2%, and also exceeds YTD estimates by \$85K or 2%. The increase is due to timing differences.

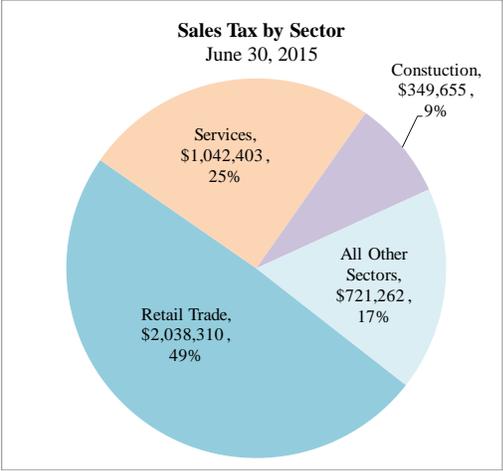
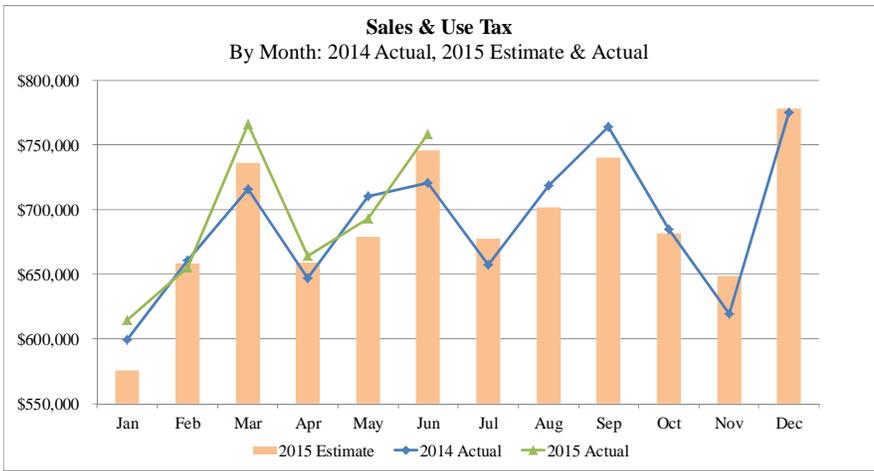
Property Tax								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 102,245	\$ 92,779	\$ 96,832	\$ 112,548	\$ 19,769	21.3%	\$ 15,716	16.2%
Feb	433,439	403,847	325,627	305,599	(98,248)	-24.3%	(20,028)	-6.2%
Mar	1,945,434	2,183,114	2,223,584	2,438,323	255,209	11.7%	214,739	9.7%
Apr	896,437	742,622	765,040	627,210	(115,412)	-15.5%	(137,830)	-18.0%
May	16,703	29,967	27,470	46,224	16,257	54.2%	18,754	68.3%
Jun	28,818	37,206	31,868	25,193	(12,013)	-32.3%	(6,675)	-20.9%
Jul	43,108	41,335	36,499	-	-	-	-	-
Aug	217,489	122,038	147,285	-	-	-	-	-
Sep	1,869,723	2,212,244	2,115,411	-	-	-	-	-
Oct	702,704	516,222	615,038	-	-	-	-	-
Nov	9,048	59,737	42,788	-	-	-	-	-
Dec	30,671	27,506	37,558	-	-	-	-	-
Total YTD	\$ 3,423,075	\$ 3,489,535	\$3,470,421	\$3,555,097	\$ 65,561	1.9%	\$ 84,676	2.4%
Annual Total	\$ 6,295,819	\$ 6,468,618	\$ 6,465,000					
AV (in billions)	\$4.42	\$4.49	\$4.75	\$4.75				
Ave Change (2010 - 2014):		1.4%						



Sales & Use Tax

YTD June 2015 sales tax collections total \$4.15M which exceeds YTD June 2014 collections by \$98K or 2% and also exceeds the YTD estimate of \$4.05M by \$98K or 2%.

Sales Tax									
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)				
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget		
					\$	%	\$	%	
Jan	\$ 588,783	\$ 599,289	\$ 575,832	\$ 614,566	\$ 15,277	2.5%	\$ 38,734	6.7%	
Feb	665,316	660,758	658,162	654,875	(5,883)	-0.9%	(3,287)	-0.5%	
Mar	758,783	715,740	736,227	766,272	50,532	7.1%	30,045	4.1%	
Apr	681,641	646,843	658,722	664,313	17,470	2.7%	5,591	0.8%	
May	698,333	710,434	679,094	693,085	(17,349)	-2.4%	13,990	2.1%	
Jun	735,824	720,391	745,673	758,519	38,128	5.3%	12,846	1.7%	
Jul	669,832	657,370	677,758	-	-	-	-	-	
Aug	650,171	718,471	701,763	-	-	-	-	-	
Sep	685,216	763,993	740,331	-	-	-	-	-	
Oct	632,657	684,774	681,407	-	-	-	-	-	
Nov	619,860	619,521	648,724	-	-	-	-	-	
Dec	754,032	775,293	778,305	-	-	-	-	-	
Total YTD	\$ 4,128,680	\$ 4,053,455	\$ 4,053,711	\$ 4,151,630	\$ 98,175	2.4%	\$ 97,919	2.4%	
Annual Total	\$ 8,140,448	\$ 8,272,879	\$ 8,282,000						
YTD Sales (in millions)	\$491.51	\$482.55	\$482.58	\$494.24					
Annual Sales (in millions)	\$969.10	\$984.87	\$985.95	n/a					
Ave Change (2010 - 2014):		1.9%							



Top 10 Taxpayers (Grouped by Sector)				
Sector	Actual		Favorable/(Unfavorable)	
	2014	2015	Change from 2014	
			\$	%
Motor Vehicle and Parts Dealer	166,003	238,441	72,438	43.6%
Building Material and Garden	98,987	110,083	11,096	11.2%
Food and Beverage Stores	40,820	41,192	372	0.9%
General Merchandise Stores	297,995	305,166	7,171	2.4%
Telecommunications	43,047	43,173	126	0.3%
Rental and Leasing Services	40,903	56,254	15,351	37.5%
Food Services, Drinking Places	40,422	40,083	(339)	-0.8%
Total	\$ 728,177	\$ 834,392	\$ 106,215	14.6%

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

Retail Trade: Compared to YTD 2014, the retail trade sector is up \$126K or 7%. The increase is due primarily to increases in: motor vehicle and parts dealers which is up \$94K or 25%; electronics and appliance stores which is up \$13K or 18%; miscellaneous store retailers which is up \$11K or 10K; general merchandise retailers which is up \$23K or 6%; and building material and garden equipment and supplies which is up \$20K or 13%. The increase is offset by decreases in: non-store retailers which is down \$20K or 22%; and sporting goods, hobby, musical instruments and books which is down \$9K or 10%,

Sales & Use Tax by Sector				
Sector	Year-To-Date		Favorable/(Unfavorable) Change from 2014	
	2014	2015	\$	%
Retail Trade	\$ 1,912,062	\$ 2,038,310	\$ 126,248	6.6%
Services	975,054	1,042,403	67,349	6.9%
Construction	457,658	349,655	(108,003)	-23.6%
Wholesale Trade	184,725	202,521	17,796	9.6%
Information	217,621	223,717	6,096	2.8%
Finance, Insurance, Real Estate	135,548	160,008	24,460	18.0%
Manufacturing	82,472	62,530	(19,942)	-24.2%
Government	59,829	38,173	(21,656)	-36.2%
Other	28,486	34,313	5,827	20.5%
Total	\$ 4,053,455	\$ 4,151,630	\$ 98,175	2.4%

Services: Compared to YTD 2014, the services sector is up \$67K or 7%. The increase is due primarily to increases in food services & drinking places which is up \$32K or 6%; repairs & maintenance which is up \$18K or 11%; and accommodation which is up \$20K or 13%.

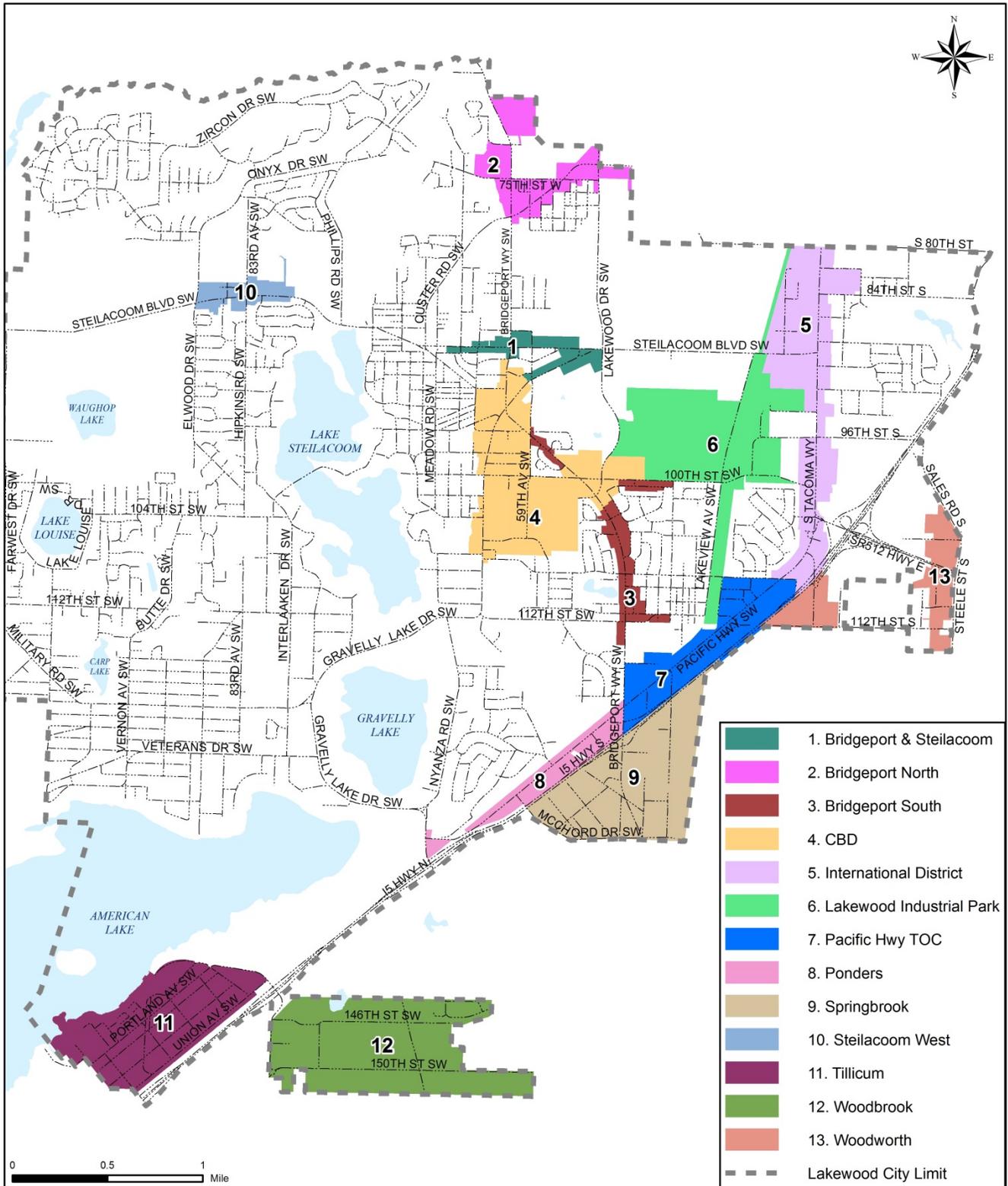
Construction: Compared to YTD 2014, the construction sector is down \$108K or 24%. The majority of the decrease is in construction of buildings which is down \$121K or 45%.

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

- *Finance, Insurance and Real Estate* increased by \$24K or 18% due primarily to increases in rental and leasing services which increased by \$21K or 20%.
- *Information* increased by \$6K or 3% due primarily to increases in telecommunications which increased by \$4K or 2%.
- *Manufacturing* decreased by \$20K or 24% due primarily to decreases in nonmetallic mineral product manufacturing which decreased by \$10K or 77% and fabricated metal product manufacturing which decreased by \$10K or 59%.
- *Wholesale Trade* increased by \$18K or 10% due to increases in durable goods which increased by \$23K or 18% offset by decreases in non-durable goods which decreased by \$7K or 13%.
- *Other* increased by \$6K or 20% primarily due to an increase in transit & ground passengers which increased by \$3K or 25% and transportation support which increased by \$3K or 20%.
- *Government* decreased by \$22K or 36% due primarily to a decrease in non-classifiable establishments which decreased \$20K or 71%.

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

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



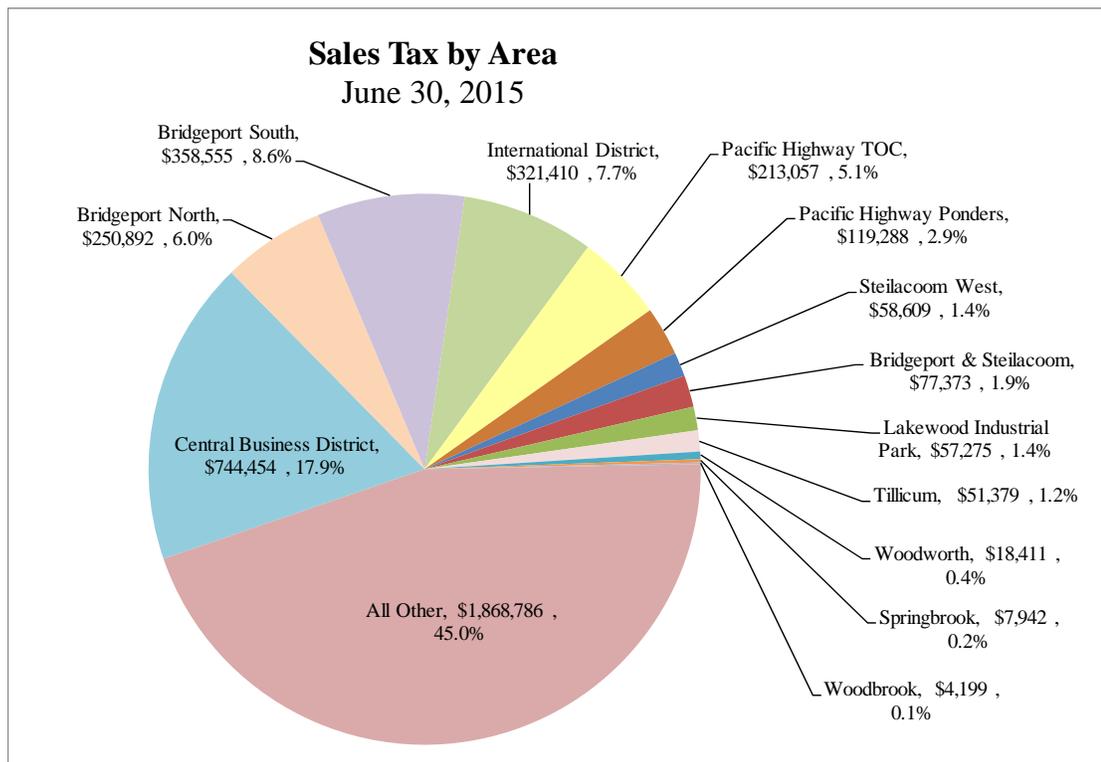
Retail Tax Areas

Map Date: April 03, 2015
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The area category title “Other” which includes food services & drinking places, construction, and telecommunications attempts to capture: businesses that have multiple locations reporting under a single UBI number is excluded from the retail area reporting (such as Walgreens, Starbucks, Dollar Tree, McDonald’s, etc.); do not fall under the retail area as currently defined (such food services & drinking places); or do not have a physical location in the City but are providing services within the City limits (such as telecommunications, and construction).

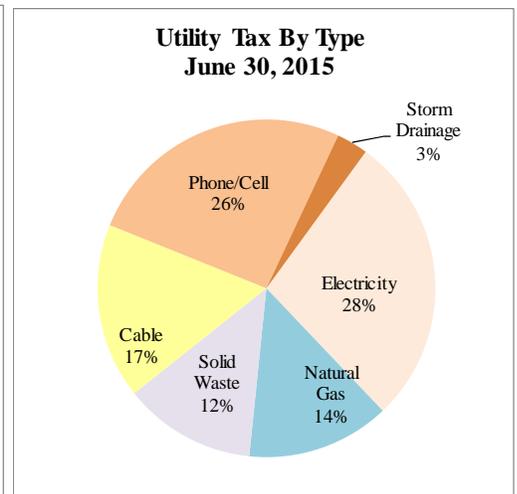
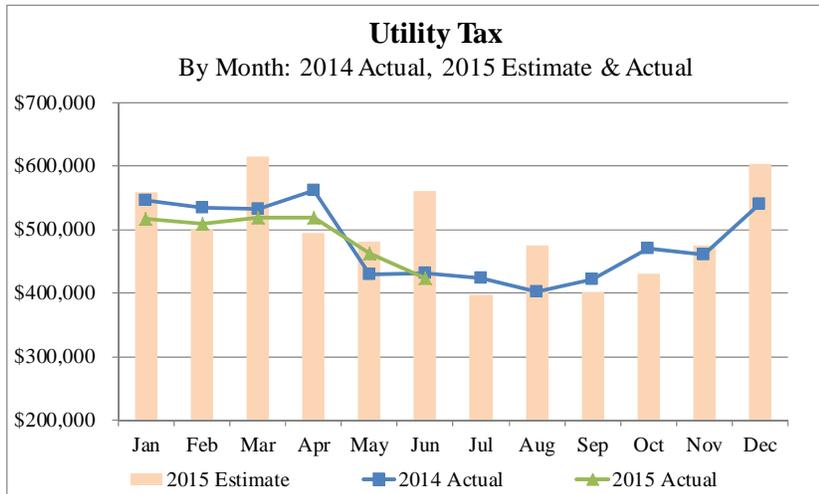
Sales & Use Tax by Area						
Map ID/Area	2013 Annual	2014 Annual	Year-To-Date		Favorable/(Unfavorable)	
			2014	2015	Change from 2014	
					\$	%
1 Bridgeport & Steilacoom	\$ 118,708	\$ 138,665	\$ 67,389	\$ 77,373	\$ 9,984	14.8%
2 Bridgeport North	545,338	500,286	242,975	250,892	7,917	3.3%
3 Bridgeport South	619,902	678,685	323,574	358,555	34,981	10.8%
4 Central Business District	1,579,183	1,628,224	754,545	744,454	(10,091)	-1.3%
5 International District	524,096	577,754	283,151	321,410	38,259	13.5%
6 Lakewood Industrial Park	81,839	91,289	40,823	57,275	16,452	40.3%
7 Pacific Highway Transit Oriented Commercial (TOC)	455,397	420,720	213,678	213,057	(621)	-0.3%
8 Pacific Highway Ponders	197,761	244,164	125,056	119,288	(5,768)	-4.6%
9 Springbrook	15,587	16,732	8,826	7,942	(884)	-10.0%
10 Steilacoom West	122,235	156,195	73,252	58,609	(14,643)	-20.0%
11 Tillicum	84,163	96,543	46,384	51,379	4,995	10.8%
12 Woodbrook	5,324	6,978	3,214	4,199	985	30.6%
13 Woodworth	19,180	33,500	13,472	18,411	4,939	36.7%
Other:						
Food Services, Drinking Places	320,097	306,706	163,038	194,911	31,873	19.5%
Construction	973,603	818,767	409,603	296,550	(113,053)	-27.6%
Telecommunications	264,040	287,187	148,436	155,972	7,536	5.1%
All Other Categories	2,213,995	2,270,484	1,136,039	1,221,353	85,314	7.5%
Total	\$8,140,448	\$8,272,879	\$4,053,455	\$4,151,630	\$ 98,176	2.4%



Utility Tax

The City levies a tax on utilities provided within the city. The tax is currently 5% for electric and gas services and 6% for solid waste, cable, cellular phone, land lines and storm drainage. YTD June 2015 utility tax collections total \$2.95M which is below YTD June 2014 collections by \$83K or 3% and is also below the YTD estimate of \$3.21M by \$259K or 8%.

Utility Tax								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 536,622	\$ 545,267	\$ 557,541	\$ 516,176	\$ (29,091)	-5.3%	\$ (41,365)	-7.4%
Feb	478,022	533,446	500,198	509,084	(24,362)	-4.6%	8,886	1.8%
Mar	525,479	532,688	614,932	518,653	(14,035)	-2.6%	(96,279)	-15.7%
Apr	629,278	560,947	494,127	518,141	(42,806)	-7.6%	24,014	4.9%
May	542,264	428,392	479,848	462,457	34,065	8.0%	(17,391)	-3.6%
Jun	482,544	430,195	559,546	422,965	(7,230)	-1.7%	(136,581)	-24.4%
Jul	351,102	422,860	396,668	-	-	-	-	-
Aug	506,145	402,578	474,112	-	-	-	-	-
Sep	461,243	422,329	401,194	-	-	-	-	-
Oct	294,459	469,552	431,100	-	-	-	-	-
Nov	461,243	459,732	473,931	-	-	-	-	-
Dec	631,454	539,869	603,803	-	-	-	-	-
Total YTD	\$ 3,194,208	\$ 3,030,935	\$ 3,206,191	\$ 2,947,476	\$ (83,458)	-2.8%	\$ (258,715)	-8.1%
Total Annual	\$ 5,899,854	\$ 5,747,855	\$ 5,987,000					
Ave Change (2010 - 2014):		2.1%						



Utility Tax by Type							
Type	2013 Actual	2014 Actual		2015		YTD 2015 Actual vs 2014 Actual	
		Annual	YTD	Annual Budget	YTD Actual	\$	%
Electricity	\$ 1,602,288	\$ 1,595,942	\$ 843,620	\$ 1,626,000	\$ 822,693	\$ (20,927)	-2.5%
Natural Gas	762,036	720,699	449,782	773,000	404,474	(45,308)	-10.1%
Solid Waste	740,532	720,197	355,633	752,000	373,960	18,327	5.2%
Cable	942,278	944,860	475,439	956,000	495,010	19,571	4.1%
Phone/Cell	1,689,516	1,602,189	819,781	1,715,000	762,344	(57,437)	-7.0%
Storm Drainage	163,204	163,968	86,678	165,000	88,995	2,317	2.7%
Total	\$ 5,899,854	\$ 5,747,855	\$ 3,030,933	\$ 5,987,000	\$ 2,947,476	\$ (83,458)	-2.8%

Gambling Tax

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

Gambling tax collections through YTD June 2015 totals \$1.42M which is above YTD June 2014 collections by \$193K or 16% and is also above the YTD estimate of \$1.25M by \$170K or 14%. The increase is due primarily to timing of revenue collection along with some increases in card room activity. The composition of gambling tax revenues is roughly: card rooms 94%, punch board and pull tabs 5%, and amusement games 1%.

Gambling Tax								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 224,136	\$ 195,538	\$ 210,746	\$ 209,856	\$ 14,318	7.3%	\$ (890)	-0.4%
Feb	234,642	194,147	229,263	233,858	39,711	20.5%	4,595	2.0%
Mar	198,324	238,262	215,332	225,533	(12,729)	-5.3%	10,201	4.7%
Apr	202,922	213,208	205,270	266,880	53,672	25.2%	61,610	30.0%
May	207,948	202,674	187,675	233,564	30,890	15.2%	45,889	24.5%
Jun	189,331	181,125	200,098	248,474	67,349	37.2%	48,376	24.2%
Jul	209,906	173,497	197,700	-	-	-	-	-
Aug	192,726	235,976	208,744	-	-	-	-	-
Sep	211,389	193,467	210,731	-	-	-	-	-
Oct	189,421	216,061	197,575	-	-	-	-	-
Nov	179,572	214,748	204,289	-	-	-	-	-
Dec	193,734	223,700	202,577	-	-	-	-	-
Total YTD	\$1,257,304	\$1,224,954	\$1,248,384	\$1,418,165	\$ 193,211	15.8%	\$ 169,781	13.6%
Annual Total	\$2,434,051	\$2,482,403	\$2,470,000					
Ave Change (2010 - 2014):		-1.0%						

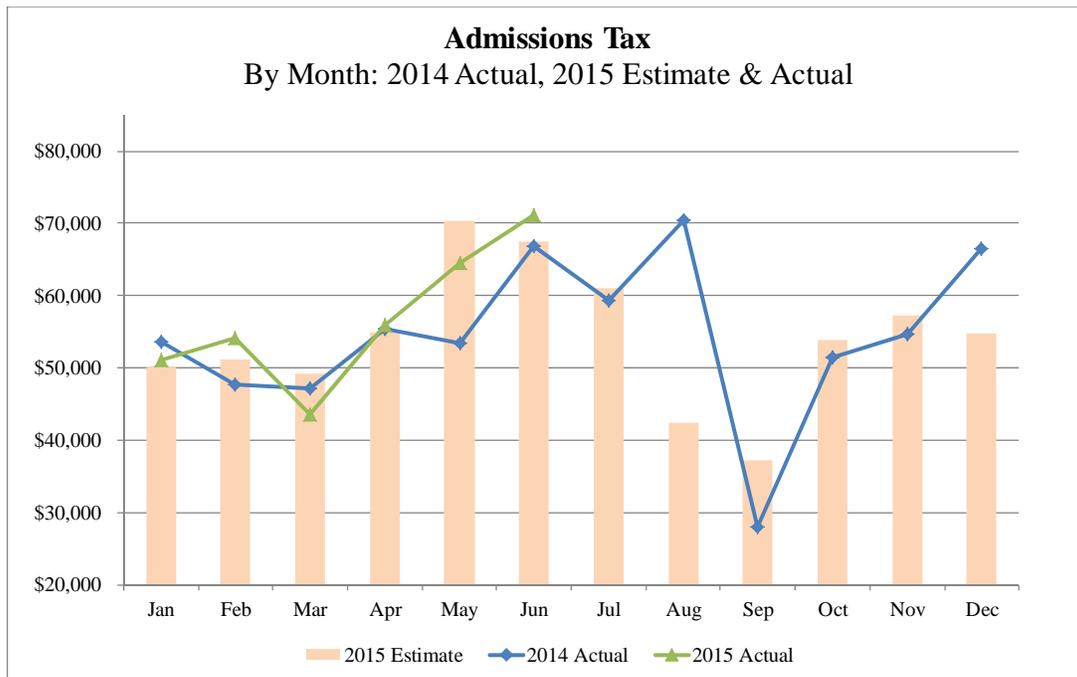


Admissions Tax

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

Admissions tax collections through YTD June 2015 totals \$340K which exceeds YTD June 2014 by \$16K or 5% and is \$3K or 1% below YTD estimates.

Admissions Tax								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 43,295	\$ 53,560	\$ 50,195	\$ 51,069	\$ (2,491)	-4.7%	\$ 874	1.7%
Feb	45,678	47,650	51,235	54,081	6,431	13.5%	2,846	5.6%
Mar	48,920	47,097	49,196	43,584	(3,513)	-7.5%	(5,612)	-11.4%
Apr	55,687	55,369	55,016	55,917	548	1.0%	901	1.6%
May	76,194	53,364	70,268	64,537	11,173	20.9%	(5,731)	-8.2%
Jun	73,038	66,895	67,562	71,129	4,234	6.3%	3,567	5.3%
Jul	65,646	59,305	60,968	-	-	-	-	-
Aug	30,319	70,427	42,342	-	-	-	-	-
Sep	35,343	27,912	37,178	-	-	-	-	-
Oct	40,180	51,387	53,935	-	-	-	-	-
Nov	58,282	54,616	57,362	-	-	-	-	-
Dec	68,571	66,428	54,743	-	-	-	-	-
Total YTD	\$ 342,811	\$ 323,935	\$ 343,472	\$ 340,318	\$ 16,383	5.1%	\$ (3,154)	-0.9%
Total Annual	\$ 641,151	\$ 654,011	\$ 650,000					
Ave Change (2010 - 2014):		7.0%						



Franchise Fees

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

YTD June 2015 revenue from franchise fees total \$1.71M and is \$75K or 5% above YTD June 2014, and also exceeds the YTD estimate by \$107K or 7%.

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

Franchise Fees							
Month	2014	2015		2015 Actual vs 2014 Actual		2015 Actual vs Budget	
		Budget	Actual	\$	%	\$	%
Jan	\$ -	\$ -	\$ -	-	-	-	-
Feb	66,148	63,463	68,263	2,115	3.2%	4,800	7.6%
Mar	736,243	738,037	765,285	29,042	3.9%	27,248	3.7%
Apr	-	-	-	-	-	-	-
May	66,611	63,463	67,876	1,265	1.9%	4,413	7.0%
Jun	765,691	738,037	808,673	42,982	5.6%	70,636	9.6%
Jul	-	-	-	-	-	-	-
Aug	68,445	63,463	-	-	-	-	-
Sep	820,052	738,037	-	-	-	-	-
Oct	-	-	-	-	-	-	-
Nov	66,651	63,463	-	-	-	-	-
Dec	793,004	738,037	-	-	-	-	-
Total YTD	\$ 1,634,693	\$ 1,603,000	\$ 1,710,096	\$ 75,403	4.6%	\$ 107,096	6.7%
Total Annual	\$ 3,382,845	\$ 3,206,000					

Franchise Fees	YTD Actual		Change from 2014	
	2014	2015	\$	%
Cable	\$ 395,895	\$ 410,975	\$ 15,080	3.8%
Water	146,865	178,090	31,225	21.3%
Sewer	401,484	420,273	18,789	4.7%
Solid Waste	261,236	273,654	12,418	4.8%
Tacoma Power	429,213	427,104	(2,109)	-0.5%
Total - YTD	\$ 1,634,693	\$ 1,710,096	\$ 75,403	4.6%

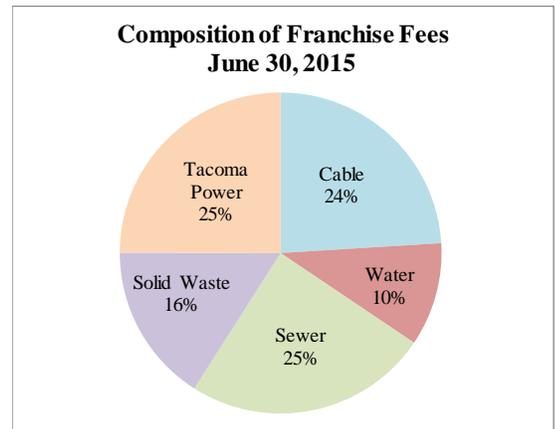
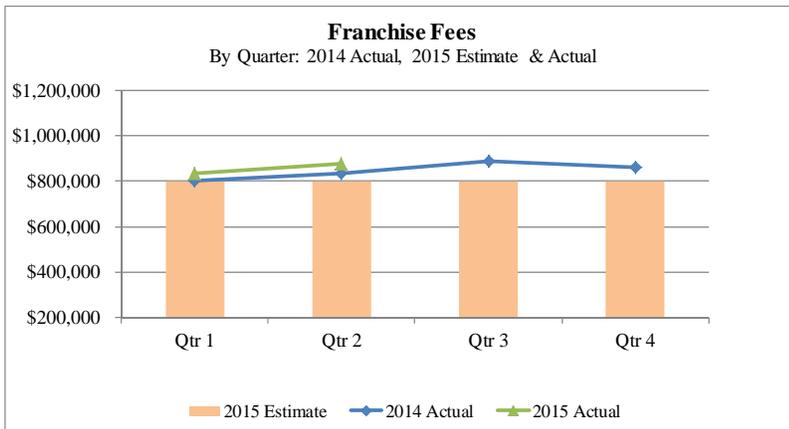


Photo Infraction – Red Light/School Zone Enforcement

The City currently has eight cameras operating at five locations:

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

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

Photo Infraction - Red light/School Zone Enforcement											
Month	Year 2013			Year 2014			Year 2015			Favorable/(Unfavorable) Net Revenue 2015 vs 2014	
	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	Gross Revenue	Vendor Payment	Net Revenue	\$	%
Jan	\$ 58,410	\$ 37,593	\$ 20,817	\$ 57,905	\$ 36,593	\$ 21,312	\$ 66,476	\$ 31,612	\$ 34,864	\$ 13,552	63.6%
Feb	66,685	37,593	29,093	63,261	36,593	26,668	57,821	32,240	25,581	(1,087)	-4.1%
Mar	70,575	37,593	32,982	56,692	36,593	20,099	62,596	32,240	30,356	10,257	51.0%
Apr	67,061	37,593	29,468	60,035	37,593	22,442	65,333	32,240	33,093	10,651	47.5%
May	63,441	37,593	25,848	59,634	37,593	22,041	55,473	32,240	23,233	1,192	5.4%
Jun	76,071	37,593	38,479	57,842	33,593	24,249	57,857	32,240	25,617	1,368	5.6%
Jul	69,939	36,593	33,346	56,453	34,593	21,860	-	-	-	-	-
Aug	49,938	34,593	15,345	51,457	34,593	16,864	-	-	-	-	-
Sep	72,071	37,593	34,479	50,732	36,593	14,139	-	-	-	-	-
Oct	53,443	37,593	15,850	49,678	32,240	17,438	-	-	-	-	-
Nov	79,956	37,593	42,363	79,223	32,240	46,983	-	-	-	-	-
Dec *	65,515	36,593	28,922	61,298	27,585	33,713	-	-	-	-	-
Total YTD	\$ 402,243	\$ 225,557	\$ 176,687	\$ 355,369	\$ 218,558	\$ 136,811	\$ 365,557	\$ 192,812	\$ 172,745	\$ 35,934	26.3%
Annual	\$793,105	\$446,114	\$346,991	\$704,210	\$416,401	\$287,809					

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

Jail Services

YTD June 2015 payments for jail services total \$341K and accounts for 53% of the annual budget of \$638K. The 2015 annual budget of \$638K is \$343K less than the 2014 annual budget of \$981K due to increasing utilization of the Nisqually facility, eliminating the Wapato contract and decreasing usage of the Pierce County facility.

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

Service Period	Year 2014						Year 2015						
	Wapato Police Dept	Nisqually	Pierce County	City of Puyallup	City of Fife	Total by Month	Wapato Police Dept	Nisqually	Pierce County	City of Puyallup	City of Fife	Medical	Total by Month
Jan	\$ 17,655	\$ 18,668	\$ 17,119	\$ 520	\$ -	\$ 53,962	\$ -	\$ 47,160	\$ 5,991	\$ -	\$ -	\$ -	\$ 53,151
Feb	18,403	30,665	11,635	65	215	60,983	-	54,330	4,619	130	170	-	59,249
Mar	16,335	32,905	-	-	-	49,240	-	48,235	2,708	-	-	-	50,943
Apr	17,550	1,116	-	-	710	19,376	-	58,596	3,670	-	-	2,375	64,641
May	20,115	(910)	6,578	325	-	26,108	-	51,730	7,892	-	410	-	60,032
Jun	129	-	-	-	-	129	-	49,420	3,974	-	-	-	53,394
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 90,187	\$ 82,444	\$ 35,332	\$ 910	\$ 925	\$209,798	\$ -	\$ 309,471	\$ 28,854	\$ 130	\$ 580	\$ 2,375	\$341,410
Annual Budget						\$ 981,840	Annual Budget						\$ 638,060
% of Annual Budget Spent						21.4%	% of Annual Budget Spent						53.5%

Animal License

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

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

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

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

Animal License Activity - 2015							
Month	New			Renewal			Total Licenses
	Cat	Dog	Total	Cat	Dog	Total	
Jan	46	93	139	326	975	1301	1440
Feb	12	65	77	164	404	568	645
Mar	32	65	97	57	150	207	304
Apr	8	50	58	21	39	60	118
May	15	50	65	24	95	119	184
Jun	40	80	120	4	32	36	156
Jul	19	58	77	3	5	8	85
Aug	16	36	52	0	6	6	58
Sep						0	
Oct							
Nov							
Dec							
Total YTD	188	497	685	599	1706	2305	2990

Note - Information for prior years is not available.

Animal license fees collected through YTD June 2015 is in line with YTD June 2014 and is \$5K or 16% above YTD estimates.

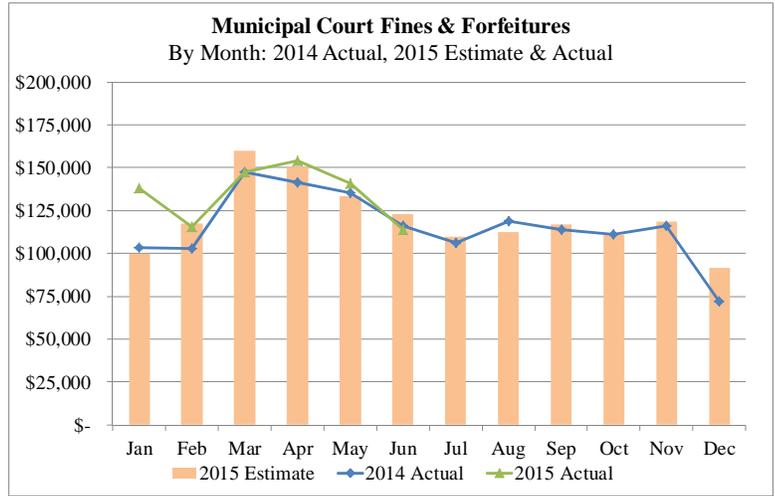
Animal License									
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)				
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget		
					\$	%	\$	%	
Jan	\$ 534	\$ 13,053	\$ 3,752	\$ 210	\$ (12,843)	-98.4%	\$ (3,542)	-94.4%	
Feb	13,661	11,528	10,557	14,941	3,413	29.6%	4,384	41.5%	
Mar	7,546	8,032	10,743	7,615	(417)	-5.2%	(3,128)	-29.1%	
Apr	2,439	2,023	2,724	3,875	1,852	91.5%	1,151	42.3%	
May	1,944	1,258	1,597	6,910	5,652	449.3%	5,313	332.6%	
Jun	2,924	332	1,472	2,229	1,897	571.4%	757	51.5%	
Jul	766	2,452	880	-	-	-	-	-	
Aug	591	1,183	804	-	-	-	-	-	
Sep	477	444	584	-	-	-	-	-	
Oct	138	497	486	-	-	-	-	-	
Nov	175	310	306	-	-	-	-	-	
Dec	151	4	1,892	-	-	-	-	-	
Total YTD	\$ 29,048	\$ 36,226	\$ 30,846	\$ 35,780	\$ (446)	-1.2%	\$ 4,934	16.0%	
Annual Total	\$ 31,346	\$ 41,118	\$ 35,800						
Ave Change (2010 - 2014):		-1.8%							

Fines & Forfeitures

YTD June 2015 municipal court revenue collections of \$809K represent 56% of the \$1.44M annual budget. Compared to YTD June 2014, collections are up or \$62K or 8% due primarily civil infraction penalties.

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

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



Municipal Court Fines & Forfeitures								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 97,382	\$ 103,576	\$ 100,087	\$ 137,981	\$ 34,405	33.2%	\$ 37,894	37.9%
Feb	133,235	103,063	117,688	115,347	12,284	11.9%	(2,341)	-2.0%
Mar	173,659	147,583	159,994	147,247	(336)	-0.2%	(12,747)	-8.0%
Apr	160,778	141,416	150,507	153,901	12,485	8.8%	3,394	2.3%
May	132,888	135,173	133,507	140,868	5,695	4.2%	7,361	5.5%
Jun	131,099	115,795	122,965	113,683	(2,112)	-1.8%	(9,282)	-7.5%
Jul	113,791	106,303	109,617	-	-	-	-	-
Aug	107,202	118,842	112,581	-	-	-	-	-
Sep	120,221	114,027	116,667	-	-	-	-	-
Oct	111,000	111,000	110,567	-	-	-	-	-
Nov	121,430	116,098	118,300	-	-	-	-	-
Dec	111,943	72,017	91,619	-	-	-	-	-
Total YTD	\$ 829,041	\$ 746,606	\$ 784,747	\$ 809,027	\$ 62,420	8.4%	\$ 24,280	3.1%
Total Annual	\$ 1,514,628	\$ 1,384,895	\$ 1,444,100					
Ave Change (2010 - 2014):		9.9%						

Municipal Court Fines & Forfeitures								
Category	2013 Actual	2014		2015		Favorable/(Unfavorable)		2015 YTD Actual as % of Annual Budget
		Annual Actual	YTD Actual	Annual Budget	YTD Actual	2015 Actual vs 2014 Actual		
						\$	%	
Admin, Filing, Copy, Forms, Legal	\$ 57,388	\$ 55,293	\$ 32,230	\$ 67,300	\$ 37,450	\$ 5,220	16.2%	55.6%
Detention & Correction Services	431,381	363,517	198,687	431,400	189,466	(9,221)	-4.6%	43.9%
Civil Penalties	12,206	10,316	5,681	12,200	4,829	(852)	-15.0%	39.6%
Civil Infraction Penalties	839,061	792,345	419,898	713,200	485,104	65,206	15.5%	68.0%
Civil Parking Infractions	12,307	8,157	4,426	44,400	2,731	(1,695)	-38.3%	6.2%
Criminal Traffic Misdemeanor Fines	40,853	30,738	17,338	57,400	18,111	773	4.5%	31.6%
Criminal Non-Traffic Fines	13,874	9,535	4,358	13,900	4,265	(93)	-2.1%	30.7%
Court Cost Recoupment	30,969	24,660	13,818	27,900	21,018	7,200	52.1%	75.3%
Interest/Other/Misc	76,589	90,332	50,168	76,400	46,051	(4,117)	-8.2%	60.3%
Total	\$ 1,514,628	\$ 1,384,893	\$ 746,604	\$ 1,444,100	\$ 809,027	\$ 62,422	8.4%	56.0%

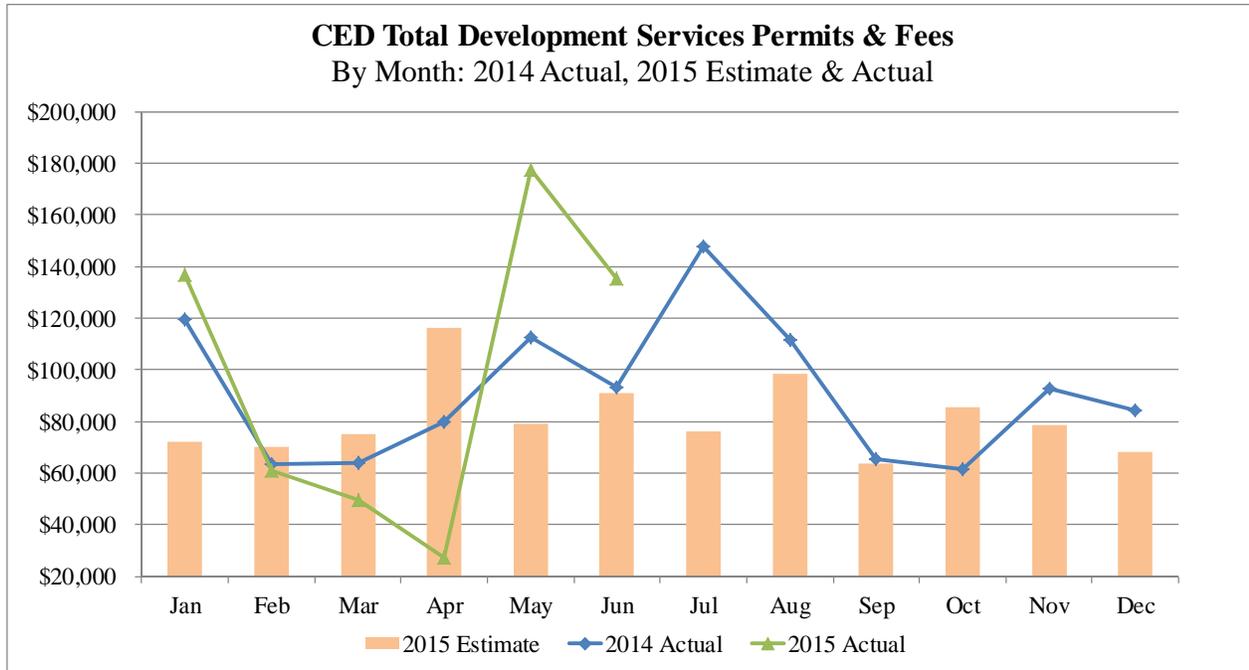
Development Services Permits & Fees

CED - Building Permit Fees									
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)				
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget		
					\$	%	\$	%	
Jan	\$ 24,335	\$ 35,674	\$ 29,911	\$ 37,805	\$ 2,131	6.0%	\$ 7,894	26.4%	
Feb	23,480	35,546	27,983	23,920	(11,626)	-32.7%	(4,063)	-14.5%	
Mar	33,224	30,787	45,294	30,286	(501)	-1.6%	(15,008)	-33.1%	
Apr	29,944	35,886	65,608	(9,776)	(45,662)	-127.2%	(75,384)	-114.9%	
May	41,705	47,410	39,220	129,211	81,801	172.5%	89,991	229.5%	
Jun	52,762	65,450	46,159	100,893	35,443	54.2%	54,734	118.6%	
Jul	34,233	102,556	49,081	-	-	-	-	-	
Aug	74,227	34,631	56,043	-	-	-	-	-	
Sep	32,513	48,346	33,474	-	-	-	-	-	
Oct	59,722	39,001	58,174	-	-	-	-	-	
Nov	58,814	49,072	48,732	-	-	-	-	-	
Dec	32,824	18,514	28,317	-	-	-	-	-	
Total YTD	\$ 205,450	\$ 250,753	\$ 254,175	\$ 312,339	\$ 61,586	24.6%	\$ 58,164	22.9%	
Total Annual	\$ 497,783	\$ 542,875	\$ 528,000						
Ave Change (2010 - 2014):		5.7%							

CED - Plan Review/Plan Check Fees									
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)				
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget		
					\$	%	\$	%	
Jan	\$ 11,879	\$ 79,979	\$ 37,757	\$ 92,290	\$ 12,311	15.4%	\$ 54,533	144.4%	
Feb	72,446	18,904	35,604	31,701	12,797	67.7%	(3,903)	-11.0%	
Mar	16,672	12,946	18,967	13,059	113	0.9%	(5,908)	-31.1%	
Apr	11,921	33,741	44,279	30,942	(2,799)	-8.3%	(13,337)	-30.1%	
May	24,681	57,057	34,107	43,435	(13,622)	-23.9%	9,328	27.3%	
Jun	47,037	23,596	39,274	29,829	6,233	26.4%	(9,445)	-24.0%	
Jul	21,636	40,868	23,228	-	-	-	-	-	
Aug	31,505	66,057	34,535	-	-	-	-	-	
Sep	18,873	13,513	25,850	-	-	-	-	-	
Oct	32,110	16,872	20,668	-	-	-	-	-	
Nov	13,717	39,798	25,452	-	-	-	-	-	
Dec	14,531	63,145	35,275	-	-	-	-	-	
Total YTD	\$ 184,636	\$ 226,223	\$ 209,989	\$ 241,256	\$ 15,033	6.6%	\$ 31,267	14.9%	
Total Annual	\$ 317,008	\$ 466,476	\$ 375,000						
Ave Change (2010 - 2014):		7.2%							

CED - Zoning/Development Fees									
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)				
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget		
					\$	%	\$	%	
Jan	\$ 3,990	\$ 3,905	\$ 4,363	\$ 6,780	\$ 2,875	73.6%	\$ 2,417	55.4%	
Feb	4,693	9,150	6,568	5,450	(3,700)	-40.4%	(1,118)	-17.0%	
Mar	5,986	20,169	10,841	6,220	(13,949)	-69.2%	(4,621)	-42.6%	
Apr	2,252	10,181	6,482	6,230	(3,951)	-38.8%	(252)	-3.9%	
May	3,481	7,900	5,568	4,884	(3,016)	-38.2%	(684)	-12.3%	
Jun	4,275	4,178	5,518	4,550	372	8.9%	(968)	-17.5%	
Jul	2,780	4,220	3,735	-	-	-	-	-	
Aug	6,870	10,950	7,635	-	-	-	-	-	
Sep	2,050	3,700	4,313	-	-	-	-	-	
Oct	5,160	5,670	6,769	-	-	-	-	-	
Nov	2,695	4,100	4,305	-	-	-	-	-	
Dec	4,450	2,870	4,351	-	-	-	-	-	
Total YTD	\$ 24,677	\$ 55,483	\$ 39,340	\$ 34,114	\$ (21,369)	-38.5%	\$ (5,226)	-13.3%	
Total Annual	\$ 48,682	\$ 86,993	\$ 70,450						
Ave Change (2010 - 2014):		16.5%							

CED - Total Development Services Permits & Fees								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 40,204	\$ 119,558	\$ 72,032	\$ 136,875	\$ 17,317	14.5%	\$ 64,843	90.0%
Feb	100,619	63,600	70,155	61,071	(2,529)	-4.0%	(9,084)	-12.9%
Mar	55,882	63,902	75,103	49,565	(14,337)	-22.4%	(25,538)	-34.0%
Apr	44,117	79,808	116,369	27,396	(52,412)	-65.7%	(88,973)	-76.5%
May	69,867	112,367	78,895	177,530	65,163	58.0%	98,635	125.0%
Jun	104,074	93,224	90,951	135,272	42,048	45.1%	44,321	48.7%
Jul	58,649	147,644	76,044	-	-	-	-	-
Aug	112,602	111,638	98,213	-	-	-	-	-
Sep	53,436	65,559	63,638	-	-	-	-	-
Oct	96,992	61,543	85,611	-	-	-	-	-
Nov	75,226	92,970	78,490	-	-	-	-	-
Dec	51,805	84,529	67,944	-	-	-	-	-
Total YTD	\$ 414,763	\$ 532,460	\$ 503,505	\$ 587,709	\$ 55,249	10.4%	\$ 84,204	16.7%
Total Annual	\$ 863,473	\$ 1,096,342	\$ 973,446					
Ave Change (2010 - 2014):		6.9%						



Community and Economic Development

The table below provides historical annual and estimated 2015 annual and YTD June 2015 actual subsidy and recovery ratio by program, excluding economic development. YTD June 2015 operating expenditures total \$762K while operating revenues total \$588K, resulting in a YTD recovery ratio of 77% or \$174K General Fund investment. The YTD June 2015 General Fund investment of \$174K accounts for 23% of the estimated annual amount.

Community & Economic Development - Permits									
	2010	2011	2012	2013	2014 Actual		2015		
	Actual	Actual	Actual	Actual	Annual	YTD	Annual Budget	YTD June	
Operating Revenues:									
Building Permits	338,983	499,942	476,429	379,184	443,123	203,438	423,000	265,956	
Other Building Permit Fees	84,175	88,780	89,525	118,595	100,147	47,315	105,000	46,383	
Plan Review/Plan Check Fees	343,557	330,472	409,876	317,008	466,631	226,223	375,000	241,255	
Other Zoning/Development Fees	47,613	41,949	50,512	48,682	86,993	55,483	70,450	34,114	
Total Operating Revenue	\$ 814,328	\$ 961,143	\$1,026,342	\$ 863,469	\$1,096,894	\$ 532,459	\$ 973,450	\$ 587,708	
Operating Expenditures:									
Code Enforcement*	239,550	255,437	276,269	282,706	282,065	141,387	-	-	
Planning**	747,322	793,082	822,696	680,926	676,832	333,687	-	-	
Current Planning	-	-	-	-	-	-	564,014	432,741	
Advanced Planning	-	-	-	-	-	-	353,272	73,127	
Building	888,501	808,503	535,815	848,485	817,591	474,863	808,999	255,795	
Total Operating Expenditures	\$1,875,373	\$1,857,022	\$1,634,780	\$1,812,117	\$1,776,488	\$ 949,937	\$ 1,726,285	\$ 761,663	
General Fund Investment Amount	\$1,061,045	\$ 895,879	\$ 608,438	\$ 948,648	\$ 679,594	\$ 417,478	\$ 752,835	\$ 173,955	
Recovery Ratio	43%	52%	63%	48%	62%	56%	56%	77%	
Average General Fund Investment (2010 - 2014)							\$	838,721	53%

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

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

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

Parks, Recreation & Community Services

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

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

YTD June 2015 direct program expenditures total \$869K and revenues total \$390K, resulting in a General Fund investment of \$478K or a recovery ratio of 45%. Including indirect administration costs of \$98K, expenditures total \$967K and proportionate share of parks sales tax revenue of \$25K, revenues total \$416K, resulting in a General Fund investment is \$551K or recovery ratio of 43%.

The total 2015 estimated annual General Fund investment is \$1,106K which equates to 40%. The YTD June 2015 General Fund investment of \$551K accounts for 50% of the estimated annual amount.

Parks Sales Tax	
Year	Revenue
2007	\$ 493,360
2008	\$ 461,411
2009	\$ 363,218
2010	\$ 437,146
2011	\$ 403,822
2012	\$ 412,204
2013	\$ 458,373
2014	\$ 481,690
2015 Annual Budget	\$ 472,000
2015 YTD June	\$ 247,749

Parks, Recreation & Community Services							
Program	2010	2011	2012	2013	2014	2015	
	Annual	Annual	Annual	Annual	Annual	Budget	Actual YTD Jun
Recreation:							
Revenues	\$ 149,683	\$ 138,276	\$ 160,531	\$ 195,853	\$ 163,108	\$ 173,804	\$ 77,943
Expenditures	\$ 316,386	\$ 355,653	\$ 381,941	\$ 346,398	\$ 301,182	\$ 388,320	\$ 140,394
General Fund Investment	\$ 166,703	\$ 217,378	\$ 221,411	\$ 150,545	\$ 138,074	\$ 214,516	\$ 62,451
Recovery Ratio	47%	39%	42%	57%	54%	45%	56%
Senior Services:							
Revenues	\$ 139,135	\$ 143,313	\$ 116,654	\$ 118,303	\$ 126,681	\$ 131,341	\$ 70,782
Expenditures	\$ 201,264	\$ 226,560	\$ 189,836	\$ 200,651	\$ 207,557	\$ 204,690	\$ 101,523
General Fund Investment	\$ 62,129	\$ 83,248	\$ 73,182	\$ 82,348	\$ 80,876	\$ 73,349	\$ 30,741
Recovery Ratio	69%	63%	61%	59%	61%	64%	70%
Parks Facilities:							
Revenues	\$ 167,328	\$ 151,710	\$ 171,277	\$ 185,071	\$ 206,682	\$ 180,113	\$ 147,518
Expenditures	\$ 439,314	\$ 457,365	\$ 489,109	\$ 459,913	\$ 481,251	\$ 571,020	\$ 432,165
General Fund Investment	\$ 271,986	\$ 305,655	\$ 317,832	\$ 274,843	\$ 274,569	\$ 390,907	\$ 284,647
Recovery Ratio	38%	33%	35%	40%	43%	32%	34%
Fort Steilacoom:							
Revenues	\$ 379,117	\$ 310,000	\$ 216,384	\$ 230,243	\$ 252,159	\$ 188,856	\$ 94,194
Expenditures	\$ 391,342	\$ 410,815	\$ 449,884	\$ 417,950	\$ 443,644	\$ 452,300	\$ 194,688
General Fund Investment	\$ 12,226	\$ 100,815	\$ 233,500	\$ 187,706	\$ 191,485	\$ 263,444	\$ 100,494
Recovery Ratio	97%	75%	48%	55%	57%	42%	48%
Subtotal Direct Cost:							
Revenues	\$ 835,262	\$ 743,299	\$ 664,846	\$ 729,470	\$ 748,630	\$ 674,114	\$ 390,436
Expenditures	\$ 1,348,306	\$ 1,450,394	\$ 1,510,770	\$ 1,424,912	\$ 1,433,634	\$ 1,616,330	\$ 868,770
General Fund Investment	\$ 513,044	\$ 707,095	\$ 845,925	\$ 695,442	\$ 685,004	\$ 942,216	\$ 478,334
Recovery Ratio	62%	51%	44%	51%	52%	42%	45%
Administration (Indirect Cost):							
Revenues	\$ 57,781	\$ 49,842	\$ 50,104	\$ 55,618	\$ 59,276	\$ 57,386	\$ 25,172
Expenditures	\$ 205,359	\$ 204,221	\$ 209,047	\$ 196,770	\$ 201,177	\$ 221,380	\$ 98,254
General Fund Subsidy	\$ 147,579	\$ 154,379	\$ 158,943	\$ 141,152	\$ 141,901	\$ 163,994	\$ 73,082
Recovery Ratio	28%	24%	24%	28%	29%	26%	26%
Total Direct & Indirect Cost:							
Revenues	\$ 893,043	\$ 793,141	\$ 714,950	\$ 785,087	\$ 807,906	\$ 731,500	\$ 415,608
Expenditures	\$ 1,553,665	\$ 1,654,615	\$ 1,719,818	\$ 1,621,682	\$ 1,634,811	\$ 1,837,710	\$ 967,024
General Fund Investment	\$ 660,623	\$ 861,475	\$ 1,004,868	\$ 836,595	\$ 826,905	\$ 1,106,210	\$ 551,416
Recovery Ratio	57%	48%	42%	48%	49%	40%	43%

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

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

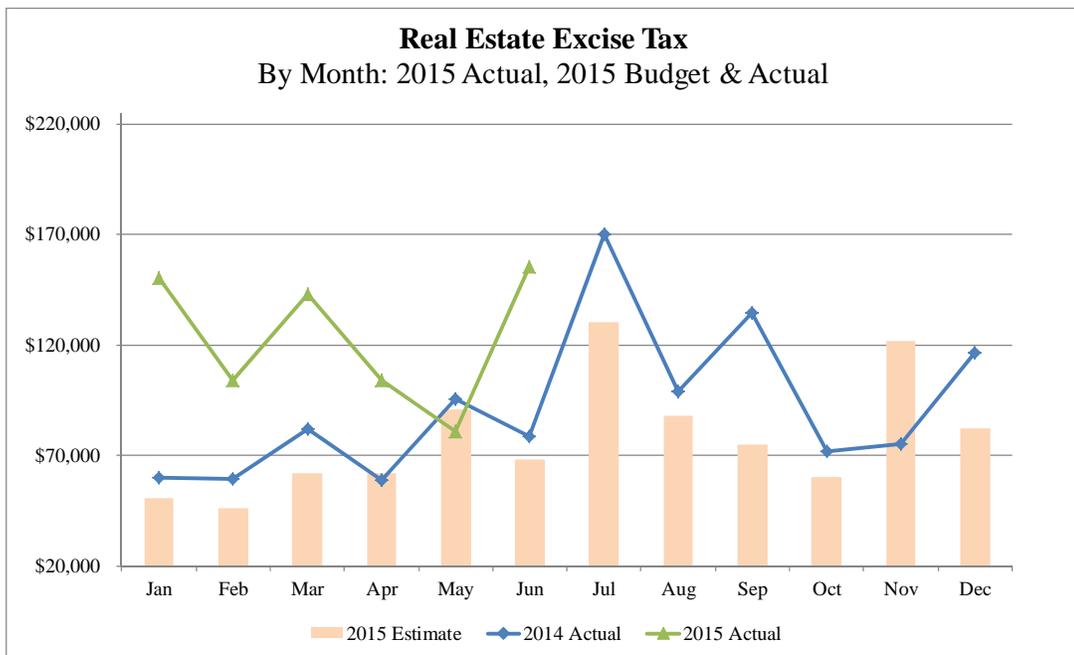
Also, as stated during the 2015/2016 budget process, the Parks, Recreation and Community Service Department regularly review its fee structure for classes, programs and facility use using the cost recovery model included in the Legacy Plan. The department will be reviewing the fee structure at the class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

Fund 102 Real Estate Excise Tax

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

YTD June 2015 real estate excise tax collections total \$737K which is above YTD June 2014 collections by \$304K or 70% and also exceeds the YTD estimate by \$358K or 94%.

Real Estate Excise Tax								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 45,863	\$ 59,732	\$ 50,416	\$ 150,378	\$ 90,646	151.8%	\$ 99,962	198.3%
Feb	45,991	59,358	46,120	104,218	44,860	75.6%	58,098	126.0%
Mar	87,136	81,800	62,047	142,792	60,992	74.6%	80,745	130.1%
Apr	108,131	58,690	62,121	103,885	45,195	77.0%	41,763	67.2%
May	65,367	95,468	90,776	80,723	(14,745)	-15.4%	(10,054)	-11.1%
Jun	51,837	78,310	67,899	155,472	77,162	98.5%	87,574	129.0%
Jul	201,276	169,840	130,017	-	-	-	-	-
Aug	87,380	98,834	88,123	-	-	-	-	-
Sep	44,527	134,671	74,828	-	-	-	-	-
Oct	66,908	71,814	60,334	-	-	-	-	-
Nov	300,388	75,133	121,995	-	-	-	-	-
Dec	46,492	116,650	82,325	-	-	-	-	-
Total YTD	\$ 404,326	\$ 433,358	\$ 379,379	\$ 737,468	\$ 304,110	70.2%	\$ 358,089	94.4%
Annual Total	\$ 1,151,297	\$ 1,100,300	\$ 937,000					
Ave Change (2010 - 2014):		14.8%						



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

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

Month	Transaction Type			Major Transactions - 2015		
	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	49	55	104	Single Family Residence Auto Wrecking 2520 112th St South Lakewood Towne Center - Various Lakewood Towne Center - Various	\$1,000,000 \$1,500,000 \$11,770,000 \$5,750,000	\$4,950 \$7,425 \$58,850 \$28,462
Feb	51	48	99	Single Family Residence Eagles Lair Apts 12710 56th Ave Ct SW Lakewood Business Park 10029 South Tacoma Way	\$1,450,000 \$2,100,000 \$9,900,000	\$7,178 \$10,395 \$49,005
Mar	51	80	131	Single Family Residence Lakewood Orthopaedic Surgeons 7308 Bridgeport Way W	\$1,275,000 \$13,750,000	\$6,311 \$68,063
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
Total YTD	322	441	763		\$62,043,000	\$307,641

Month	Transaction Type			Major Transactions - 2014		
	Exempt	Taxable	Total	Description	Sales Price	Net Tax
Jan	59	34	93	Single Family Residence Storage Warehouse 8601 38th Ave SW Storage Warehouse 9805 32nd Ave S	\$1,200,000 \$1,325,000 \$3,000,000	\$5,940 \$6,559 \$14,850
Feb	56	53	109	Single Family Residence Multi-Family Unit 12018 to 12020 47th Ave SW	\$1,140,000 \$2,084,800	\$5,643 \$10,320
Mar	55	59	114	Custer Square Retail 7402 to 7406 Custer Road SW Multi-Family Unit 12506 - 12510 98th Ave Ct SW Lakewood Center Motor Inn	\$1,100,000 \$2,835,000 \$3,700,000	\$5,445 \$14,033 \$18,315
Apr	54	60	114	n/a	n/a	n/a
May	61	67	128	Titus-Will Land 11445 Pacific Highway South Cherry Tree Apts 3422 South 86th St	\$1,150,000 \$5,124,000	\$5,693 \$25,364
Jun	55	65	120	n/a	n/a	n/a
Jul	59	73	132	South Tacoma Business Park Bldg #1 8815 So Tacoma Way General Warehousing Storage 11101 So Tacoma Way	\$1,200,000 \$17,500,000	\$5,940 \$86,625
Aug	69	73	142	Duplex Condo 8327 Phillips Road SW Pineridge Apts 5612 Boston Av SW General Warehousing Storage 9818 Sales Rd S Commercial Multi Unit Fast Food 15310 Union Ave SW	\$1,000,000 \$1,030,000 \$1,295,000 \$2,465,000	\$4,950 \$5,099 \$6,410 \$12,202
Sep	69	84	153	Washington Terrace Apts 7920 Washington Blvd SW General Warehousing Storage 10901 So Tacoma Way Lakewood Village/Towne Centre Apts 10240 Bridgeport Way	\$1,075,000 \$3,795,000 \$4,665,100	\$5,321 \$18,785 \$23,092
Oct	65	64	129	n/a	n/a	n/a
Nov	56	52	108	Tacoma RV Center 8909 South Tacoma Way Northwest Trailer Court 5108 San Francisco Ave SW	\$1,800,000 \$2,750,000	\$8,910 \$13,613
Dec	63	69	132	Single Family Home Lakewood Corp Center Building C 10801 South Tacoma Way Print NW 9914 32nd Ave South USA Discounters 6000 Main St SW	\$1,050,000 \$2,515,000 \$4,400,000 \$4,650,000	\$5,198 \$12,449 \$21,780 \$23,018
Total YTD	170	146	316		\$22,658,800	\$112,162
Total Annual	721	753	1,474		\$73,848,900	\$365,554

Fund 103 Transportation Benefit District

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

\$20 Vehicle License Fee	
Month	Revenue
January	\$ -
February	-
March	475
April	10,375
May	49,381
June	58,311
Total YTD	\$ 118,542
Annual Budget	\$ 572,000
% Collected	20.7%

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

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

\$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 fees are collected by the Washington State Department of Licensing. The fees are effective for tabs due April 1, 2015.

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

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

Fund 104 Hotel/Motel Lodging Tax

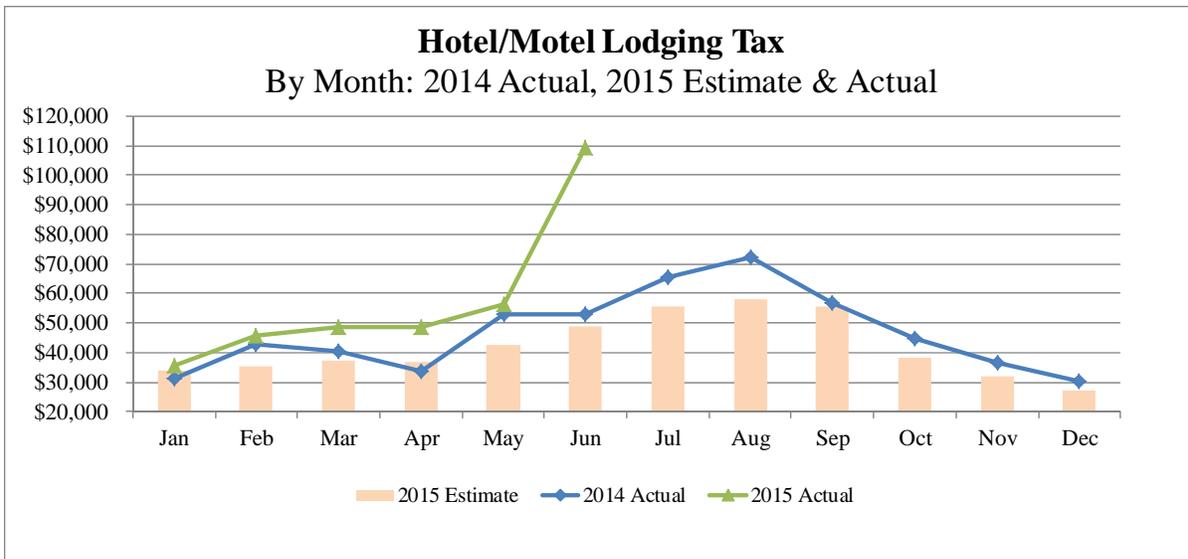
There is an excise tax of 7% on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp and the granting of similar license to use real property. The hotel/motel taxes generated from the rental of rooms are restricted to be used for the promotion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

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

YTD June 2015 hotel/motel lodging tax collections total \$344K which exceeds YTD 2014 collections by \$90K or 36% and exceeds the YTD estimate of \$233K by \$110K or 47%. The increase in June is split roughly half for back taxes from a hotel/motel and an increase in lodging activity due to the US Open.

Hotel/Motel Lodging Tax								
Month	2013 Actual	2014 Actual	2015		Favorable/(Unfavorable)			
			Budget	Actual	2015 Actual vs 2014 Actual		2015 Actual vs Budget	
					\$	%	\$	%
Jan	\$ 48,326	\$ 31,153	\$ 33,981	\$ 35,671	\$ 4,518	14.5%	\$ 1,690	5.0%
Feb	35,165	42,805	35,092	45,792	2,987	7.0%	10,700	30.5%
Mar	41,686	40,341	37,207	48,524	8,183	20.3%	11,317	30.4%
Apr	38,482	33,783	36,776	48,718	14,935	44.2%	11,942	32.5%
May	46,329	53,110	42,330	56,175	3,065	5.8%	13,845	32.7%
Jun	53,637	52,662	48,573	109,366	56,704	107.7%	60,793	125.2%
Jul	60,837	65,383	55,435	-	-	-	-	-
Aug	62,050	72,132	57,767	-	-	-	-	-
Sep	48,131	56,875	55,761	-	-	-	-	-
Oct	36,863	44,934	37,999	-	-	-	-	-
Nov	31,695	36,615	31,787	-	-	-	-	-
Dec	33,808	30,074	27,293	-	-	-	-	-
Total YTD	\$ 263,626	\$ 253,854	\$ 233,958	\$ 344,246	\$ 90,392	35.6%	\$ 110,288	47.1%
Annual Total	\$ 537,010	\$ 559,867	\$ 500,000					

Ave Change (2010 - 2014): 0.0%



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

Hotel/Motel Lodging Tax Summary	Annual Budget	YTD Actual
4% Revenue:		
Special Hotel/Motel Tax (2%)	\$ 142,857	\$ 98,356
Transient Rental Income (2%)	142,857	98,355
Subtotal	285,714	196,711
3% Revenue:		
Special Hotel/Motel Tax (3%)	214,286	147,534
Subtotal	214,286	147,534
Interest	-	824
		-
Total Revenue	500,000	345,069
4% Expenditure:		
Asia Pacific Cultural Center	2,500	-
Historic Fort Steilacoom Association	6,500	-
Lakewold Gardens	40,000	15,788
Lakewood Chamber of Commerce	78,500	42,859
City of Lakewood Economic Development – Re-Printing of Two Brochures	4,500	4,480
City of Lakewood Economic Development - Have You Seen Lakewood Lately?	10,000	-
Lakewood Historical Society & Museum	28,000	17,122
City of Lakewood PRCS - Farmers Market	10,000	3,079
City of Lakewood PRCS - SummerFEST 2015 & Triathlon	18,000	1,037
Lakewood Playhouse	22,000	9,786
Lakewood Sister Cities Association	10,000	9,076
Tacoma Regional Convention + Visitor Bureau	40,000	40,000
Tacoma South Sound Sports Commission	40,000	22,233
Subtotal	310,000	165,461
3% Expenditure:		
Lakewood Historical Society & Museum	5,000	-
City of Lakewood PRCS - Bridgeport Way SW Gateway Improvement Project	10,000	10,000
City of Lakewood PRCS - Waughop Lake Trail Improvement Project	25,000	-
CPTC McGavick Center Payment #9 of 20	101,850	-
Subtotal	141,850	10,000
		-
Total Expenditures	\$ 451,850	\$ 175,461
Beginning Balance - Total	\$ 1,028,557	\$ 1,028,557
From 4%	\$ 361,981	\$ 361,981
From 3%	\$ 666,576	\$ 666,576
Ending Fund Balance - Total	\$ 1,076,707	\$ 1,198,165
From 4%	\$ 337,695	\$ 394,055
From 3% (Restricted)	\$ 739,012	\$ 804,110

Fund 190 Community Development Block Grant (and other grants)

The purpose of this fund is to account primarily for the Community Development Block Grants (CDBG) and two non-CDBG grants, a domestic violence and Nisqually Tribe grant for emergency assistance for displaced residents. The following table provides a financial summary of the various CDBG and other grants. The ending fund balance of \$39,715 is comprised of \$21,744 CDBG revolving loans and \$17,971 Nisqually grant.

Fund 190 Grants Summary	Year-to-Date June 30, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
CDBG	\$ 11,536	\$ 213,588	\$ 203,379	\$ 21,744
HOME	-	191,646	191,646	-
Nisqually Tribe Grant	10,845	16,250	9,124	17,971
Total	\$ 22,381	\$ 421,484	\$ 404,149	\$ 39,715

Fund 190 Grants	Year-to-Date June 30, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
CDBG	\$ 11,536	\$ 213,588	\$ 203,379	\$ 21,744
Administration	-	34,670	34,670	-
Administration	-	34,670	34,670	-
Public Service	-	2,619	2,619	-
PC Coalition for Developmental Disabilities	-	25	25	-
South Sound Outreach Services	-	149	149	-
YMCA - Childcare Scholarship Program	-	982	982	-
Services for Homeless Families - LASA	-	1,464	1,464	-
Physical Improvements	-	56,609	56,609	-
LASA Client Services	-	54,845	54,845	-
San Francisco Street Improvements	-	1,765	1,765	-
Housing Programs	11,536	119,689	109,481	21,744
Fennell, P.	-	74	74	-
Stanley, G.	-	74	74	-
Smith-Fromm, T.	-	238	238	-
Houk, A.	-	3,569	3,569	-
Johnson, M.	-	4,798	4,798	-
Berry, N.	-	25,326	25,326	-
Paschal, T.	-	11	11	-
Major Staff	-	18,603	18,603	-
Taylor, J.	-	10,586	10,587	-
Paint Lakewood Beautiful	-	10,332	10,332	-
Emergency Assist Displaced Res	-	3,407	3,407	-
Village Square Apartments	-	292	292	-
CDBG - Revolving Loans - Major/Administration	409	38,622	31,443	7,588
CDBG - Revolving Loans - DPA	4,006	210	-	4,216
CDBG - Revolving Loan - Econ Dev - 5 Star	6,911	3,106	727	9,290
CDBG - Revolving Loan - Econ Dev - 5 Star Interest	210	440	-	650
HOME	\$ -	\$ 191,646	\$ 191,646	\$ -
Administration	-	1,727	1,727	-
Administration	-	1,727	1,727	-
Housing Rehabilitation	-	1,862	1,862	-
Zarins, N.	-	219	219	-
Paschal, T.	-	1,643	1,643	-
Affordable Housing	-	188,058	188,058	-
LASA - Prairie Oaks	-	13,851	13,851	-
Habitat - 8901 Commercial	-	5,867	5,867	-
Habitat - 15407 Grant Ave. S.W.	-	2,338	2,338	-
Habitat - 14814-14906 Portland	-	61,366	61,366	-
Habitat - 14610 W. Thorne Lane	-	665	665	-
Habitat - 14507 Woodlawn St.	-	-	-	-
Habitat - 14711 & 14715 W. Thorne Lane	-	103,971	103,971	-
NISQUALLY	\$ 10,845	\$ 16,250	\$ 9,124	\$ 17,971
Emergency Assist Displaced Residents	10,845	6,250	9,124	7,971
Emergency Assist Displaced Residents	10,845	6,250	9,124	7,971
Minor Home Repairs	-	10,000	-	10,000
Minor Home Repairs	-	10,000	-	10,000
Total	\$ 22,381	\$ 421,484	\$ 404,149	\$ 39,715

Fund 191 Neighborhood Stabilization Program

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

Neighborhood Stabilization Program	Year-to-Date June 30, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Neighborhood Stabilization Program 1	\$ 171,277	\$ -	\$ 827	\$ 170,450
Total	\$ 171,277	\$ -	\$ 827	\$ 170,450

Fund 192 Office of Economic Adjustment Federal Grant

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

Office of Economic Adjustment / South Sound Military Communities Partnership	Year-to-Date June 30, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
SSMCP	\$ 56,068	\$ 203,470	\$ 88,611	170,927
OEA 04 - Joint Base Lewis McChord Growth Plan	28,651	-	-	28,651
OEA 05 - Joint Land Use Study	-	87,077	87,077	-
Total	\$ 84,719	\$ 290,547	\$ 175,688	\$ 199,578

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 June 30, 2015			
	Beginning Balance	Revenue	Expenditure	Ending Balance
Washington Traffic Safety Commission (WTSC) Impaired Driving	-	1,630	1,630	-
Washington Traffic Safety Commission (WTSC) Seatbelt Emphasis	-	913	913	-
Target Zero Team	-	419	419	-
Emergency Management	-	17,952	17,952	-
Byrne Justice Assistance Grant (JAG) - Therapeutic Justice	-	8,894	8,894	-
Byrne Justice Assistance Grant (JAG) - Metal Theft	-	2,769	2,769	-
Bullet Proof Vest Program	-	-	-	-
USCG Safer Boating Grant	-	8,506	8,506	-
Nisqually Mental Health	216	25,000	10,896	14,320
WASPC Traffic Safety Equipment Grant (1)	-	11,950	13,073	(1,123)
STOP VAWA Police Grant	-	-	-	-
Total	\$ 216	\$ 78,033	\$ 65,053	\$ 13,196

(1) Timing - receipt of credit for return of Radar Laser Unit.

Fund 301 – Parks Capital CIP

Capital Projects - Parks	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Unallocated	(11,174)	-	330,000	30,000	-	-	318,826	30,000
Springbrook Park Expansion	21,450	-	201,450	4,000	10,000	-	212,900	4,000
Waughop Lake Trail	-	-	325,000	-	50,000	-	275,000	-
Gateway	-	-	108,729	108,729	108,729	121,695	-	(12,966)
Springbrook Park Demolition	-	-	30,000	-	30,000	-	-	-
Fort Steilacoom Barn Removal	-	-	100,000	-	100,000	-	-	-
Total	\$ 10,276	\$ -	\$ 1,095,179	\$ 142,729	\$ 298,729	\$ 121,695	\$ 806,726	\$ 21,034
Beginning Fund Balance, Jan 1 \$ 10,276								
Year-to-date Sources \$ 142,729								
Year-to-date Uses \$ 121,695								
Ending Fund Balance - June 30, 2015 \$ 31,310								

Fund 302 – Transportation CIP

Capital Projects - Transportation	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Personnel, Engineering & Professional Svcs	50,000	-	450,000	240,500	450,000	236,913	50,000	3,587
New LED Streetlights	-	-	120,000	45,000	120,000	1,535	-	43,465
Neighborhood Traffic Safety	-	-	25,000	10,000	25,000	50	-	9,950
Minor Capital	-	-	50,000	30,000	50,000	28,354	-	1,646
Chip Seal Program	-	-	300,000	60,000	300,000	59,717	-	283
96th St, 2-Way Left Turn & Signal Upgrade	-	-	46,647	46,647	-	68	46,647	46,579
Bridgeport Way - 83rd to 75th	(50,000)	-	3,784,747	2,995,039	3,734,747	2,554,617	-	440,422
Gravelly Lake Drive 100th to Bridgeport	-	-	1,893,969	34,515	1,893,969	32,652	-	1,863
So Tacoma Way SR512 to 96th	-	-	4,200,000	184,488	4,200,000	124,435	-	60,053
Madigan Access Improvements	-	-	5,253,401	293,582	5,135,351	176,310	118,050	117,272
Traffic Signal Upgrade Ph 4	-	-	703,000	635,074	703,000	691,106	-	(56,031)
Steilacoom Blvd Safety Project	-	-	2,351,667	16,685	2,351,667	16,900	-	(215)
Bridgeport Way - JBLM to I-5	-	-	3,750,000	28,569	3,750,000	33,461	-	(4,893)
So Tacoma Way Steilacoom Blvd to 88th	-	-	1,520,000	44,114	1,520,000	30,315	-	13,799
112th/111th Bridgeport Way to Kendrick	-	-	258,001	16,926	258,001	18,841	-	(1,915)
Bridgeport Overlay PachWay to 112th	-	-	400,000	88,667	400,000	16,867	-	71,800
Steilacoom Blvd - Lkwd Dr to So Tac Way	-	-	800,000	147,422	800,000	57,063	-	90,359
Main St Overlay - GLD to 108th	-	-	300,000	15,000	300,000	14,417	-	583
59th Ave/100th St to Bridgeport Way	-	-	250,000	15,000	250,000	13,163	-	1,837
108th St/Main St to Bridgeport Way	-	-	725,000	-	725,000	9,838	-	(9,838)
Lakewood Traffic Signal Upgrade Ph 5	-	-	520,000	100,000	520,000	19,769	-	80,231
Steilacoom Blvd - Farwest to Phillips	-	-	942,000	10,000	942,000	79	-	9,921
Safety Projects - Military Rd/112th	-	-	805,000	1,500	805,000	487	-	1,013
Safety Projects - Rdwy Safety @ 96th & 40th	-	-	842,500	19,150	842,500	79	-	19,071
Paths & Trails	-	-	10,045	2,486	-	-	10,045	2,486
San Francisco-Bridgeport to Addison	-	-	158,812	1,765	158,812	25,438	-	(23,673)
Custer/John Dower	-	-	95,636	92,636	95,636	80,350	-	12,286
Portland Ave Traffic Calming (Camp Murray Mitigation)	-	-	96,563	96,563	-	-	96,563	96,563
City-Wide Safety Improvements	-	-	8,190	3,190	8,190	7,172	-	(3,982)
100th & Lakewood Dr	-	-	69,824	69,824	20,000	334	49,824	69,490
LED Streetlight Retrofit	-	-	2,372,088	101,014	2,372,088	104,716	-	(3,702)
Safe Routes to Schools	-	-	-	11,815	-	-	-	11,815
Total	\$ -	\$ -	\$ 33,102,090	\$ 5,457,171	\$ 32,730,961	\$ 4,355,046	\$ 371,129	\$ 1,102,125
Beginning Fund Balance, Jan 1 \$ -								
Year-to-date Sources \$ 5,457,171								
Year-to-date Uses \$ 4,355,046								
Ending Fund Balance - June 30, 2015 \$ 1,102,125								

Fund 401 – Surface Water Management Operations & CIP

	Beginning Project Balance		Sources		Uses		Ending Project Balance	
	Budget	Actual	Annual Budget	YTD Actual	Annual Budget	YTD Actual	Budget	Actual
Capital Projects - Surface Water Management								
Operations	5,836,095	5,884,030	3,091,670	1,486,758	4,689,489	1,944,496	4,238,276	5,426,293
Outfall Water Quality Retrofits	47,935	47,935	143,803	124,734	191,738	166,313	-	6,356
Lower Clover Creek Fish Passage	113,638	113,638	-	-	113,638	909	-	112,729
Waughop Lake Management Plan	28,691	28,691	86,073	12,470	114,764	16,627	-	24,534
Permanent O&M Facility	526,948	526,948	-	389,170	526,948	376,849	-	539,269
Stormwater Source Control Study	-	-	-	-	-	5,000	-	(5,000)
Mountain View Outfall Water Quality	240,000	240,000	-	-	240,000	-	-	240,000
Stormwater Pipe Repair Project	12,000	12,000	-	-	12,000	-	-	12,000
Outfall Retrofit	15,000	15,000	-	-	15,000	-	-	15,000
Storm Drain Replacement BPW to Steilacoom	-	-	-	-	-	3,632	-	(3,632)
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	\$ 6,820,307	\$ 6,868,242	\$ 3,321,546	\$ 2,013,133	\$ 5,903,577	\$ 2,513,824	\$ 4,238,276	\$ 6,367,550

Beginning Fund Balance, Jan 1	\$ 6,868,242
Year-to-date Sources	\$ 2,013,133
Year-to-date Uses	\$ 2,513,824
Ending Fund Balance - June 30, 2015	\$ 6,367,550

Debt Service

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

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

Computation of Limitation of Indebtedness					
As of June 30, 2015					
Description	General Purpose		Excess Levy Open Space & (voted)	Excess Levy Utility Purposes (voted)	Total Debt Capacity
	Councilmanic (Limited GO)	Excess Levy (with a vote)			
AV = \$4,748,231,614 (A)					
1.50%	\$ 71,223,474	\$ (71,223,474)			\$ -
2.50%		\$ 118,705,790	\$ 118,705,790	\$ 118,705,790	\$ 356,117,371
Add: Cash on Hand for Redemption (B)	\$ -				\$ -
Less: Bonds Outstanding	\$ (2,110,000)	\$ -	\$ -	\$ -	\$ (2,110,000)
Remaining Debt Capacity	\$69,113,474	\$47,482,316	\$118,705,790	\$118,705,790	\$354,007,371
General Capacity (C)	\$116,595,790				

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

Summary of Outstanding Debt As of June 30, 2015								
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt	Average Annual Payment	Funding Source
Limited Tax GO Bonds 2009 LTGO	Police Facility	3/31/2009	12/1/2028	3.0 - 5.0%	\$ 2,719,507	\$ 2,110,000	\$ 210,000	General Fund
LOCAL Financing	LED Streetlight Retrofit	3/24/2015	12/1/2027	2.33%	\$ 1,460,000	\$ 1,460,000	\$ 156,000	General Fund
					\$ 4,179,507	\$ 3,570,000	\$ 366,000	
PWTFL 04-691-PRE-132	American Lake Gardens/ Tillicum Sewer	7/7/2005	7/7/2024	1.00%	\$ 593,864	\$ 267,436	\$ 32,000	Assessments on all Lakewood Sewer Accounts
PWTFL 06-962-022	American Lake Gardens/ Tillicum Sewer	9/18/2006	9/18/2026	0.50%	\$ 5,000,000	\$ 3,239,303	\$ 305,000	Assessments on all Lakewood Sewer Accounts
PWTFL 08-951-025	American Lake Gardens/ Tillicum Sewer	3/1/2008	7/1/2028	0.50%	\$ 1,840,000	\$ 1,352,340	\$ 108,000	Assessments on all Lakewood Sewer Accounts
					\$ 7,433,864	\$ 4,859,079	\$ 445,000	
Combined Local Improve District (CLID) 1101/1103	Street Improvements	12/1/2006	12/1/2026	3.75 - 4.65%	\$ 2,824,704	\$ 1,115,000	\$ 156,000	Assessment on Eight Property Owners
Local Improvement District (LID) 1108	Street Improvements	1/1/2008	12/1/2027	4.22 - 5.3%	\$ 880,000	\$ 457,959	\$ 57,000	Assessment on Single Business
					\$ 3,704,704	\$ 1,572,959	\$ 213,000	
59th Avenue Promissory Note	Right-of-Way / Roadway in Lakewood	4/30/2005	4/30/2024	3.74%	\$ 1,071,000	\$ 632,713	\$ 77,000	General Fund
					\$ 1,071,000	\$ 632,713	\$ 77,000	
					\$ 16,389,075	\$ 10,634,751	\$ 1,101,000	

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

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

Cash & Investments

The City currently maintains a majority of its cash in its bank account to earn earnings credit which offsets banking service fees. A portion of the cash is also invested in securities purchased in-house. The portfolio yield is 0.85%, which is above both the average yield on the 6-month Treasury-Bill and Local Government Investment Pool (LGIP). As of the June 2015, the total cash in bank is \$13.5M and the invested balance is \$4.0M.

Investment Schedule June 30, 2015						
Type	Settlement Date	Interest Payments	Par Amount	Investment Cost	Maturity Date	Yield to Maturity
Agency - Federal National Mortgage Association	8/20/2013	\$ 17,500	\$ 1,000,000	\$ 987,129	11/28/2016	0.99%
Agency - Federal Farm Credit Bank	7/30/2013	\$ 19,657	\$ 1,000,000	\$ 993,374	2/21/2017	0.76%
Certificate of Deposit - Columbia Bank *	8/19/2014	\$ 1,471	\$ 2,101,541	\$ 2,000,000	8/18/2015	0.57%
In-House Investments Average Maturity (in # of days) & Yield					292	0.85%
Average Yield of 6 Month Treasury Bill						0.09%
Local Government Investment Pool (in # of days)				\$ -	1	0.17%
Average Portfolio Maturity & Yield					292	0.85%
Total Investments		\$ 38,629	\$ 4,101,541	\$ 3,980,503		

*The Columbia Bank CD is a 12-month CD that has been reinvested since purchased and has accrued compound interest. The interest rate has fluctuated over the life of the investment and the yield is the average over the life of the instrument.

By Fund Summary

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

Fund #/Fund Name	Beginning Fund Balance 1/1/2015	2015 YTD June		Revenue Over/(Under)	Ending Fund Balance 6/30/2015	Cash & Invest Balance 6/30/2015
		Revenues *	Expenditures **	Expenditures		
Total All Funds	\$ 21,059,960	\$ 32,731,066	\$ 31,139,291	\$ 1,591,775	\$ 22,651,743	\$ 17,434,540
001 General Fund	\$ 4,532,693	\$ 18,381,755	\$ 16,990,160	\$ 1,391,595	\$ 5,924,288	\$ 3,505,197
1XX Special Revenue Funds	\$ 3,272,942	\$ 3,298,063	\$ 3,826,095	\$ (528,032)	\$ 2,744,910	\$ 1,933,842
101 Street Operations & Maintenance	(0)	1,162,100	1,162,100	0	0	(112,854)
102 Real Estate Excise Tax	1,118,529	739,719	1,629,032	(889,313)	229,216	(181,288)
103 Transportation Benefit District	-	118,543	32,500	86,043	86,043	86,043
104 Hotel/Motel Lodging Tax	1,028,557	345,069	175,462	169,607	1,198,164	1,032,683
105 Property Abatement	261,771	2,525	49,263	(46,738)	215,033	192,711
106 Public Art	25,388	5,000	-	5,000	30,388	30,389
180 Narcotics Seizure	483,272	94,246	95,536	(1,289)	481,982	516,262
181 Felony Seizure	5,044	-	5,043	(5,043)	0	-
182 Federal Seizure	71,787	40,797	31,445	9,352	81,139	81,139
190 Grants	22,381	421,484	404,147	17,337	39,718	(30,690)
191 Neighborhood Stabilization Program	171,277	-	827	(827)	170,451	170,457
192 Office of Economic Adjustment Grant	84,719	290,547	175,688	114,859	199,578	166,099
195 Public Safety Grants	216	78,033	65,053	12,980	13,197	(17,108)
2XX Debt Service Fund	\$ 1,043,703	\$ 390,234	\$ 502,410	\$ (112,176)	\$ 931,526	\$ 931,526
201 General Obligation Bond Debt Service	-	48,591	48,591	(0)	(0)	-
202 Local Improvement District Debt Service	1,051	0	-	0	1,051	1,051
204 Sewer Project Debt Service	650,854	340,819	453,819	(113,000)	537,854	537,853
251 Local Improvement District Guaranty	391,798	824	-	824	392,622	392,622
3XX Capital Project Funds	\$ 800,249	\$ 5,717,717	\$ 4,520,148	\$ 1,197,570	\$ 1,997,818	\$ 35,672
301 General Government CIP	10,277	142,729	121,695	21,034	31,310	31,458
302 Transportation CIP	-	5,457,170	4,355,046	1,102,124	1,102,124	(865,259)
311 Sewer Project CIP	106,070	-	33,548	(33,548)	72,522	75,219
312 Sanitary Sewer Connection	683,903	117,818	9,858	107,960	791,862	794,254
4XX Enterprise Funds	\$ 6,868,242	\$ 2,013,133	\$ 2,513,821	\$ (500,688)	\$ 6,367,556	\$ 6,251,430
401 Surface Water Management	6,868,242	2,013,133	2,513,821	(500,688)	6,367,556	6,251,430
5XX Internal Service Funds	\$ 4,542,131	\$ 2,930,165	\$ 2,786,658	\$ 143,507	\$ 4,685,644	\$ 4,714,055
501 Vehicle & Equipment Replacement	4,095,975	861,443	717,932	143,511	4,239,489	4,239,615
502 City Hall Facility Services	446,156	292,354	292,354	0	446,158	451,290
503 Information Technology	-	721,078	721,082	(4)	(2)	23,150
504 Risk Management	-	1,055,290	1,055,290	(0)	(0)	-
6XX Agency Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,819
634 Municipal Court	-	-	-	-	-	60,124
635 Section 125	-	-	-	-	-	2,694

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

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

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
(001) GENERAL FUND						
<i>REVENUES:</i>						
Taxes	\$24,731,848	\$25,056,768	\$12,791,342	\$25,202,000	\$25,215,500	\$13,132,569
Property Tax	6,295,819	6,468,617	3,489,535	6,465,000	6,565,600	3,555,098
Local Sales & Use Tax	8,140,449	8,272,877	4,053,455	8,282,000	8,417,700	4,151,629
Sales/Parks	458,373	481,690	237,271	472,000	490,100	247,749
Brokered Natural Gas Use Tax	30,120	79,394	12,450	30,000	30,000	15,873
Criminal Justice Sales Tax	824,003	863,463	415,252	838,000	880,700	440,771
Admissions Tax	641,151	654,011	323,935	650,000	667,100	340,318
Utility Tax	5,899,854	5,747,855	3,030,934	5,987,000	5,642,000	2,947,476
Leasehold Tax	8,027	6,457	3,556	8,000	15,000	15,490
Gambling Tax	2,434,051	2,482,403	1,224,953	2,470,000	2,507,300	1,418,165
Franchise Fees	3,157,630	3,382,845	1,634,692	3,206,000	3,408,000	1,710,095
Cable, Water, Sewer, Solid Waste	2,342,256	2,524,420	1,205,480	2,379,000	2,549,600	1,282,991
Tacoma Power	815,374	858,425	429,212	827,000	858,400	427,104
Development Service Fees	863,469	1,096,893	532,460	973,450	1,218,150	587,709
Building Permits	379,184	443,123	203,438	423,000	550,000	265,956
Other Building Permit Fees	118,595	100,147	47,315	105,000	123,400	46,383
Plan Review/Plan Check Fees	317,008	466,631	226,223	375,000	470,000	241,255
Other Zoning/Development Fees	48,682	86,993	55,483	70,450	74,750	34,114
Licenses & Permits	468,159	447,376	317,101	454,800	502,800	292,965
Business License	279,070	270,375	209,518	260,000	328,000	183,876
Alarm Permits & Fees	157,742	135,883	71,356	159,000	134,000	73,307
Animal Licenses	31,346	41,118	36,227	35,800	40,800	35,782
State Shared Revenues	1,044,464	1,146,708	561,844	1,103,600	1,126,200	539,576
Sales Tax Mitigation	48,029	48,556	24,603	49,000	72,800	24,794
Criminal Justice	131,854	147,169	71,903	135,300	144,400	60,847
Criminal Justice High Crime	263,208	332,925	163,700	298,100	236,700	135,081
Liquor Excise Tax	77,675	99,953	42,359	111,100	161,100	63,128
Liquor Board Profits	523,698	518,105	259,278	510,100	511,200	255,726
Intergovernmental	360,563	353,747	120,746	417,224	417,224	97,544
Police FBI & Other Misc	36,912	37,607	3,432	21,752	21,752	-
Police-Animal Svcs-Steilacoom	11,642	10,586	1,713	13,000	13,000	657
Police-Animal Svcs-Dupont	26,868	20,554	6,851	27,000	27,000	6,989
Muni Court-University Place Contract	227,640	225,000	56,250	171,002	171,002	42,646
Muni Court-Town of Steilacoom Contract	7,500	10,000	2,500	99,349	99,349	24,782
Muni Court-City of Dupont	-	-	-	85,121	85,121	22,261
Parks & Recreation	50,000	50,000	50,000	-	-	-

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
(001) GENERAL FUND-continued						
Charges for Services & Fees	1,045,767	1,003,355	432,769	939,500	939,500	464,970
Parks & Recreation Fees	234,548	234,414	119,979	257,500	257,500	124,086
Court Transport-University Place	13,915	11,220	5,060	-	-	-
Court Transport-Steilacoom	-	2,805	550	-	-	-
Police - Various Contracts	3,150	3,695	2,450	-	-	9,550
Police - Towing Impound Fees	77,300	49,300	26,300	40,000	40,000	21,900
Police - Extra Duty	471,746	398,599	191,916	400,000	400,000	173,940
Police - Western State Hospital Community Policing Program	239,009	288,027	74,998	231,000	231,000	131,902
Other	6,098	15,295	11,515	11,000	11,000	3,592
Fines & Forfeitures	2,342,639	2,123,056	1,123,255	2,224,600	2,224,600	1,187,652
Municipal Court	1,514,628	1,384,894	746,606	1,444,100	1,444,100	809,026
Photo Infraction	793,105	704,211	355,370	750,000	750,000	365,557
Penalties & Interest - Taxes	34,907	33,952	21,280	30,500	30,500	13,068
Miscellaneous/Interest/Other	79,673	106,097	68,884	43,600	43,600	44,305
Interest Earnings	2,387	7,202	1,150	2,000	2,000	4,660
Miscellaneous/Other	77,286	98,895	67,734	41,600	41,600	39,645
Interfund Transfers	298,060	313,060	149,028	284,700	284,700	149,850
Transfers In - Fund 101 Street O&M	28,360	28,360	14,178	-	-	-
Transfer In - Fund 401 SWM Operations	269,700	284,700	134,850	284,700	284,700	149,850
Subtotal Operating Revenues	\$34,392,273	\$35,029,905	17,732,121	\$34,849,474	\$35,380,274	\$18,207,235
% Revenue Change over Prior Year	2.67%	1.85%		-0.52%	1.00%	
EXPENDITURES:						
City Council	85,530	94,441	57,087	89,950	111,125	43,508
Legislative	80,745	90,811	53,457	86,500	86,500	43,508
Independent Salary Commission Decision	-	-	-	-	21,175	-
Sister City	4,784	3,631	3,631	3,450	3,450	-
City Manager	419,386	528,918	245,683	544,790	563,590	298,203
Executive	307,955	425,967	195,559	419,310	419,310	238,792
CM Intern from Finance Position Vacancy Savings	-	-	-	-	18,800	-
Governmental Relations	111,431	102,950	50,124	125,480	125,480	59,412
Municipal Court	1,721,223	1,893,926	805,696	1,775,640	1,790,640	889,772
Judicial Services	1,028,035	986,509	469,632	967,930	967,930	546,153
Professional Services	292,830	444,802	122,292	457,500	457,500	199,615
Public Defender - Additional Cost	-	-	-	-	15,000	-
Probation & Detention	400,358	462,615	213,772	350,210	350,210	144,005
Administrative Services	3,322,082	3,441,279	2,068,793	1,408,210	1,380,595	842,042
Finance	1,194,573	1,148,980	580,173	966,460	957,645	623,442
Finance Position Vacancy Savings for CM Dept Intern	-	-	-	-	(18,800)	-
Information Technology	851,501	869,656	465,473	-	-	-
Human Resources & Safety	490,739	493,076	245,492	441,750	441,750	218,601
Risk Management	785,270	929,567	777,655	-	-	-

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
(001) GENERAL FUND-continued						
Legal	1,249,436	1,272,057	599,393	1,580,960	1,580,960	779,714
Legal (Civil & Criminal)	991,955	1,057,235	537,934	-	-	-
Civil Legal Services	-	-	-	729,280	729,280	459,194
Criminal Prosecution Services	-	-	-	458,060	458,060	198,426
City Clerk	124,707	133,536	61,459	249,620	249,620	122,094
Election	132,774	81,286	-	144,000	144,000	-
Community & Economic Development	2,219,754	2,068,245	1,134,133	1,852,835	1,871,135	829,064
Code Enforcement	282,706	282,065	141,387	-	-	-
Planning	680,926	676,832	333,687	-	-	-
Current Planning	-	-	-	564,014	564,014	432,741
Advance Planning	-	-	-	353,272	353,272	73,127
Building	848,485	817,591	474,863	808,999	808,999	255,795
Position Realignment (Permit Coord)-Offset by Dev Svcs Rev	-	-	-	-	18,300	-
Tacoma Pierce County Economic Development Board	-	-	-	-	-	-
Economic Development	407,637	291,756	184,196	126,550	126,550	67,400
Parks, Recreation & Community Services	1,997,690	2,155,686	833,863	2,428,260	2,428,260	1,117,310
Human Services	376,008	366,512	101,915	387,820	387,820	99,952
Administration	196,770	201,177	97,414	221,380	221,380	98,254
Recreation	346,398	301,182	113,207	388,320	388,320	140,394
Senior Services	200,651	207,557	104,418	204,690	204,690	101,523
Parks Facilities	459,913	481,251	215,300	571,020	571,020	432,165
Fort Steilacoom Park	417,950	443,644	200,512	452,300	452,300	194,688
Utilities Savings - Garbage	-	-	-	-	-	-
Street Landscape Maintenance	-	154,363	1,095	202,730	202,730	50,335
Police	19,844,706	19,600,949	9,515,658	21,031,567	21,031,567	11,083,015
Command	1,887,065	1,804,138	852,117	3,420,505	3,420,505	2,237,861
Jail Service	883,655	693,896	209,799	638,060	638,060	341,580
Dispatch Services/SS911	2,440,224	2,027,605	1,034,202	2,111,410	2,111,410	1,079,627
Increase Dispatch Services/SS911	-	-	-	-	-	-
Investigations	2,512,500	2,491,608	1,295,229	3,566,000	3,566,000	1,681,992
Patrol	6,553,810	6,722,494	3,263,109	6,853,947	6,853,947	3,343,907
Special Units	1,000,039	1,223,404	585,103	110,850	110,850	84,962
SWAT	106,189	107,997	56,018	73,710	73,710	35,743
Crime Prevention	848,470	757,439	419,339	911,480	911,480	410,568
Contracted Services (Extra Duty, offset by Revenue)	519,277	441,460	235,501	400,000	400,000	254,486
Community Safety Resource Team (CSRT)	394,263	321,782	203,471	407,430	407,430	202,220
Increase Puget Sound Clean Air Assessment	-	-	-	-	-	-
Training	179,494	217,496	106,103	107,425	107,425	61,292
Traffic Policing	1,183,591	1,259,338	619,041	1,334,190	1,334,190	615,176
Property Room	309,188	299,386	137,685	296,270	296,270	141,421
Reimbursements	295,434	493,432	112,055	82,340	82,340	244,162
Emergency Management	4,464	14,407	12,949	19,590	19,590	649
Animal Control	280,929	308,667	155,381	308,360	308,360	154,560
Road & Street/Camera Enforcement	446,113	416,400	218,557	390,000	390,000	192,812

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
(001) GENERAL FUND-continued						
Property Management	861,916	825,723	389,483	-	-	-
Facilities Maintenance	330,341	273,676	138,293	-	-	-
City Hall Facility	105,536	96,752	46,623	-	-	-
Law Enforcement Facilities	277,217	296,394	132,431	-	-	-
Parking Facilities/Light Rail	148,822	158,902	72,135	-	-	-
Non-Departmental	510,760	483,741	248,952	2,624,360	2,749,853	107,797
Commuter Trip Reduction	3,681	7,942	4,531	-	-	134
Fleet Management	945	1,844	517	-	-	-
Other (affects many departments)	185,893	147,701	97,227	131,290	131,290	52,021
Liquor/Pollution Control	34,334	38,496	19,298	-	-	-
Unallocated Internal Service Charges	-	-	-	2,117,404	2,117,404	7,050
WCIA - Risk Assessment Change from Estimate	-	-	-	-	10,500	-
WCIA - Potential Deductibles Prior Years' Claims	-	-	-	-	115,000	-
Debt Service Payment	285,908	-	-	-	-	-
Transfer to Fund 105/190 Abatement Program	-	-	-	35,000	35,000	-
Transfer to Fund 201 GO Bond Debt Service	-	287,758	127,379	340,666	340,659	48,591
Interfund Transfers	1,064,780	1,036,675	457,531	947,186	952,786	711,343
Transfer to Fund 101 Street O&M	1,029,780	1,001,675	422,531	947,186	952,786	711,343
Transfer to Fund 101 Street O&M - Impact of CIP Projects	-	-	-	-	-	-
Transfer to Fund 102 Street Capital	35,000	35,000	35,000	-	-	-
Contributions to Reserve Funds	920,300	920,300	460,146	-	-	-
Contribution to Fund 501 Vehicle & Equip Reserves	920,300	920,300	460,146	-	-	-
Subtotal Operating Expenditures	\$34,217,562	\$34,321,939	\$16,816,419	\$34,283,758	\$34,460,511	\$16,701,770
% Expenditure Change over Prior Year	3.84%	0.31%		-0.11%	0.40%	
OPERATING INCOME (LOSS)	\$174,711	\$707,965	\$915,702	\$565,716	\$919,763	\$1,505,465
As a % of Operating Expenditures	0.51%	2.06%	5.45%	1.65%	2.67%	9.01%
<i>OTHER FINANCING SOURCES:</i>						
Grants, Donations/Contrib, 1-Time	695,838	299,991	170,500	297,458	286,834	174,520
Contributions/Donations	39,773	47,889	29,319	68,000	73,000	22,357
Misc/Other	356,873	-	-	-	-	-
Grants	299,192	252,102	141,180	229,458	213,834	152,161
Transfers In	398,392	2,015,015	840,056	40,802	40,802	-
Transfer In - Fund 180 Narcotics Seizure	-	14,061	-	-	-	-
Transfer In - Fund 181 Felony Seizure	-	85,939	-	-	-	-
Transfer In - Fund 190 Grants	-	840,056	840,056	-	-	-
Transfer In - Fund 251 LID Guaranty	-	-	-	-	-	-
Transfer In - Fund 301 General Governmental CIP	398,392	-	-	-	-	-
Transfer In - Fund 501 Fleet & Equipment	-	1,074,959	-	40,802	40,802	-
Subtotal Other Financing Sources	\$1,094,230	\$2,315,006	\$1,010,556	\$338,260	\$327,636	\$174,520

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
(001) GENERAL FUND-continued						
<i>OTHER FINANCING USES:</i>						
Capital & Other 1-Time	1,295,389	973,111	322,920	544,994	763,914	106,221
Municipal Court	34,039	51,459	32,344	50,000	50,000	41,328
City Council	-	5,264	-	-	-	-
City Manager	2,301	18,000	18,000	10,000	10,000	-
Administrative Services	999,976	285,692	270,958	114,322	114,322	-
Non-Departmental	36,000	-	-	-	-	-
Legal/Clerk	7,663	21,209	1,619	120,271	120,271	15,746
Risk Management - Public Disclosure - Keonig Case	-	-	-	-	206,920	-
Community & Economic Development	101,673	338,966	-	111,075	111,075	35,246
Add'l Funding for Motor Avenue Complete Streets Concept	-	-	-	-	12,000	-
Parks, Recreation & Community Services	79,034	9,725	-	-	-	-
Police	34,703	215,412	-	139,326	139,326	13,900
Public Works/Property Management	-	27,385	-	-	-	-
Interfund Transfers	8,179	97,848	-	901,229	901,229	182,169
Transfer Out - Fund 101 Street O&M	-	37,000	-	15,000	15,000	-
Transfer Out - Fund 102 Street Capital	3,826	-	-	-	-	-
Transfer Out - Fund 106 Public Art	2,000	-	-	-	-	-
Transfer Out - Fund 192 OEA Grant	-	50,000	-	50,000	50,000	50,000
Transfer Out - Fund 195 Police Grants	2,353	10,848	-	-	-	-
Transfer Out - Fund 301 General Govt'l/Parks CIP	-	-	-	146,729	146,729	88,729
Transfer Out - Fund 302 Transportation CIP	-	-	-	689,500	689,500	43,440
Subtotal Other Financing Uses	\$1,303,568	\$1,070,959	\$322,920	\$1,446,223	\$1,665,143	\$288,390
Total Revenues and Other Sources	\$35,486,503	\$37,344,911	\$18,742,677	\$35,187,734	\$35,707,910	\$18,381,755
Total Expenditures and other Uses	\$35,521,130	\$35,392,899	\$17,139,339	\$35,729,981	\$36,125,654	\$16,990,159
Beginning Fund Balance:	\$2,615,308	\$2,580,681	\$2,580,681	\$4,532,693	\$4,532,693	\$4,532,693
Ending Fund Balance:	\$2,580,681	\$4,532,693	\$4,184,019	\$3,990,446	\$4,114,949	\$5,924,288
Ending Fund Balance as a % of Gen/Street Operating Revenues	7.3%	12.6%	23.0%	11.2%	11.3%	31.8%
Reserve - Total Target 12% of Gen/Street Operating Revenues	\$4,237,447	\$4,316,235	\$2,186,720	\$4,285,881	\$4,351,305	\$4,285,881
2% Contingency Reserves	\$706,241	\$719,372	\$364,453	\$714,313	\$725,217	\$714,313
5% General Fund Reserves	\$1,765,603	\$1,798,431	\$911,133	\$1,785,784	\$1,813,044	\$1,785,784
5% Strategic Reserves	\$1,765,603	\$1,798,431	\$911,133	\$1,785,784	\$1,813,044	\$1,785,784
Unreserved / (12% Adopted Reserves Shortfall):	(\$1,656,766)	\$216,459	\$1,997,299	(\$295,435)	(\$236,356)	\$1,638,408

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 101 STREET OPERATIONS & MAINTENANCE						
<i>REVENUES:</i>						
Permits	60,733	84,653	119,552	28,000	28,000	26,411
Engineering Review Fees	300	1,303	178	300	300	925
Motor Vehicle Fuel Tax	858,750	852,760	370,818	837,900	852,300	420,335
Interest Earnings	5	2	-	-	-	-
Subtotal Operating Revenues	\$ 919,788	\$ 938,717	\$ 490,548	\$ 866,200	\$ 880,600	\$ 447,671
<i>EXPENDITURES:</i>						
Street Lighting	491,047	490,880	201,048	402,924	402,924	177,278
Traffic Control Devices	569,775	548,874	203,339	370,730	370,730	190,391
Snow & Ice Response	38,209	28,643	14,106	15,850	15,850	392
Road & Street Preservation	982,697	969,480	588,460	1,029,882	1,029,882	780,512
Transfer Out - Fund 001 General Admin Support	28,360	28,360	14,178	-	-	-
Contribution to Fleet & Equipment Reserves	100	100	100	-	-	-
Subtotal Operating Expenditures	\$ 2,110,188	\$ 2,066,337	\$ 1,021,231	\$ 1,819,386	\$ 1,819,386	\$ 1,148,574
OPERATING INCOME (LOSS)	\$ (1,190,400)	\$ (1,127,620)	\$ (530,683)	\$ (953,186)	\$ (938,786)	\$ (700,902)
<i>OTHER FINANCING SOURCES:</i>						
Donations/Contributions	-	4,146	146	-	-	-
Proceeds from Sale of Assets/Capital Lease	93,944	(2,096)	7,568	10,000	-	2,288
Judgments, Settlements/Miscellaneous	14,341	16,205	17,469	11,000	1,000	797
Transfer In From General Fund	1,029,780	1,038,675	422,531	962,186	967,786	711,343
Transfer In - Fund 102 Street Capital	56,000	-	-	-	-	-
Subtotal Other Financing Sources	\$ 1,194,066	\$ 1,056,931	\$ 447,714	\$ 983,186	\$ 968,786	\$ 714,428
<i>OTHER FINANCING USES:</i>						
Grants/Other	76,589	12,280	-	15,000	15,000	-
Construction - Traffic Control	-	-	-	15,000	15,000	-
Subtotal Other Financing Uses	\$ 76,589	\$ 12,280	\$ -	\$ 30,000	\$ 30,000	\$ 13,526
Total Revenues and Other Sources	\$ 2,113,854	\$ 1,995,648	\$ 938,262	\$ 1,849,386	\$ 1,849,386	\$ 1,162,100
Total Expenditures and other Uses	\$ 2,186,777	\$ 2,078,617	\$ 1,021,231	\$ 1,849,386	\$ 1,849,386	\$ 1,162,100
Beginning Fund Balance:	\$ 155,892	\$ 82,969	\$ 82,969	\$ (0)	\$ -	\$ (0)
Ending Fund Balance:	\$ 82,969	\$ (0)	\$ (0)	\$ (0)	\$ -	\$ 0

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 102 REAL ESTATE EXCISE TAX (Street Capital Fund prior to 2015)						
<i>REVENUES:</i>						
Real Estate Excise Tax	1,151,297	1,100,298	433,358	937,000	1,200,000	737,469
Solid Waste Recycling Licenses & Permits	1,600	1,300	1,300	-	-	-
Motor Vehicle Fuel Tax	350,757	348,310	168,610	-	-	-
Engineering Services	9,144	475,145	-	-	-	-
Mitigation Fees	-	400,114	-	-	-	-
Interest Earnings	139	105	18	-	-	-
Grants	2,891,751	3,768,444	1,045,143	-	-	-
Donations/Contributions	234,253	10,837	1,428	-	-	-
Proceeds from Sale of Assets/Capital Lease	1,500	-	-	-	-	2,250
Judgments, Settlements/Miscellaneous	15	-	-	-	-	-
Transfer In From 001 General Fund	38,826	35,000	35,000	-	-	-
Transfer In - Fund 401 Surface Water Mgmt	108,004	44,890	-	-	-	-
Total Revenue	\$ 4,787,286	\$ 6,184,443	\$ 1,684,858	\$ 937,000	\$ 1,200,000	\$ 739,719
<i>EXPENDITURES:</i>						
Capital Projects	4,253,248	5,419,063	1,896,775	-	-	-
Transfer Out - Fund 101 Street O&M	56,000	-	-	-	-	-
Transfer Out - Fund 301 Parks CIP	-	-	-	72,000	85,878	-
Transfer Out - Fund 302 Transportation Capital	-	-	-	1,593,635	1,818,635	1,239,862
Transfer Out - Fund 401 Surface Water Mgmt	300,000	487,975	-	389,169	389,169	389,170
Total Expenditures	\$ 4,609,248	\$ 5,907,038	\$ 1,896,775	\$ 2,054,804	\$ 2,293,682	\$ 1,629,032
Beginning Fund Balance:	\$ 663,085	\$ 841,124	\$ 841,124	\$ 1,118,529	\$ 1,118,529	\$ 1,118,529
Ending Fund Balance:	841,124	1,118,529	629,207	725	24,847	229,216

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 103 LAKEWOOD TRANSPORTATION BENEFIT DISTRICT						
<i>REVENUES:</i>						
\$20 Vehicle License Fee (net of fee)	-	-	-	572,000	572,000	118,543
Total Revenue	\$ -	\$ -	\$ -	\$ 572,000	\$ 572,000	\$ 118,543
<i>EXPENDITURES:</i>						
WCIA Risk Assessment	-	-	-	2,500	2,500	2,500
Transfer to Fund 302 Transportation Capital	-	-	-	569,500	569,500	30,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 572,000	\$ 572,000	\$ 32,500
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	-	-	-	-	-	86,043

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 104 HOTEL/MOTEL LODGING TAX						
<i>REVENUES:</i>						
Special Hotel/Motel Lodging Tax (5%)	383,578	399,904	181,261	357,000	482,143	245,890
Transient Rental income Tax (2%)	153,431	159,962	72,593	143,000	192,857	98,355
Interest Earnings	1,093	1,255	442	-	-	824
Total Revenues	\$ 538,102	\$ 561,121	\$ 254,295	\$ 500,000	\$ 675,000	\$ 345,069
<i>EXPENDITURES:</i>						
Administration	34,359	19,319	6,362	-	-	1,178
Lodging Tax Programs	506,186	448,620	258,380	451,850	451,850	174,284
Total Expenditures	\$ 540,545	\$ 467,938	\$ 264,742	\$ 451,850	\$ 451,850	\$ 175,462
Beginning Fund Balance:	\$ 937,817	\$ 935,374	\$ 935,374	\$ 1,028,557	\$ 1,028,557	\$ 1,028,557
Ending Fund Balance:	\$ 935,374	\$ 1,028,557	\$ 924,927	\$ 1,076,707	\$ 1,251,707	\$ 1,198,164

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 105 PROPERTY ABATEMENT						
<i>REVENUES:</i>						
Abatement Charges	-	47,549	16,550	13,700	13,700	2,525
Interest Earnings	146	123	19	-	-	-
Judgments & Settlements	-	20,002	-	-	-	-
Transfer In - Fund 001 General	-	-	-	35,000	35,000	-
Total Revenues	\$ 146	\$ 67,674	\$ 16,569	\$ 48,700	\$ 48,700	\$ 2,525
<i>EXPENDITURES:</i>						
Abatement	16,902	44,074	2,945	175,000	175,000	49,263
Total Expenditures	\$ 16,902	\$ 44,074	\$ 2,945	\$ 175,000	\$ 175,000	\$ 49,263
Beginning Fund Balance:	\$ 254,927	\$ 238,171	\$ 238,171	\$ 261,771	\$ 238,171	\$ 261,771
Ending Fund Balance:	\$ 238,171	\$ 261,771	\$ 251,795	\$ 135,471	\$ 111,871	\$ 215,033

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 106 PUBLIC ART						
<i>REVENUES:</i>						
Interest Earnings	-	10	1	-	-	-
Facilities Rental	10,000	13,500	8,000	10,000	10,000	5,000
Transfer In - Fund 001 General	2,000	-	-	-	-	-
Total Revenues	\$ 12,000	\$ 13,510	\$ 8,001	\$ 10,000	\$ 10,000	\$ 5,000
<i>EXPENDITURES:</i>						
Arts Commission Programs	-	123	-	2,000	2,000	-
Public Art	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 123	\$ -	\$ 2,000	\$ 2,000	\$ -
Beginning Fund Balance:	\$ -	\$ 12,001	\$ 12,001	\$ 25,388	\$ 25,388	\$ 25,388
Ending Fund Balance:	\$ 12,000	\$ 25,388	\$ 20,002	\$ 33,388	\$ 33,388	\$ 30,388

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 180 NARCOTICS SEIZURE						
<i>REVENUES:</i>						
Forfeitures	110,664	67,563	12,584	110,000	110,000	85,282
Grants	30,745	29,168	21,357	14,563	14,563	8,551
Interest Earnings	844	686	328	-	-	414
Interfund Rent	3,500	-	-	-	-	-
Proceeds From Sale of Land	514,181	-	-	-	-	-
Total Revenues	\$ 659,935	\$ 97,417	\$ 34,268	\$ 124,563	\$ 124,563	\$ 94,246
<i>EXPENDITURES:</i>						
Investigations	165,290	283,413	129,244	333,113	333,113	95,536
Capital Purchases	124,268	94,845	61,692	-	-	-
Transfer Out - Fund 001 General	-	14,061	-	-	-	-
Total Expenditures	\$ 289,558	\$ 392,319	\$ 190,936	\$ 333,113	\$ 333,113	\$ 95,536
Beginning Fund Balance:	\$ 407,797	\$ 778,174	\$ 778,174	\$ 483,272	\$ 483,272	\$ 483,272
Ending Fund Balance:	\$ 778,174	\$ 483,272	\$ 621,506	\$ 274,722	\$ 274,722	\$ 481,982

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 181 FELONY SEIZURE						
<i>REVENUES:</i>						
Interest Earnings	117	289	(32)	-	-	-
Forfeitures	4,250	-	-	-	-	-
Total Revenues	\$ 4,367	\$ 289	\$ (32)	\$ -	\$ -	\$ -
<i>EXPENDITURES:</i>						
Investigations	9,166	10,968	2,103	-	5,044	5,043
Capital Purchases	49,108	-	-	-	-	-
Transfer to Fund 001 General	-	85,939	-	-	-	-
Total Expenditures	\$ 58,274	\$ 96,907	\$ 2,103	\$ -	\$ 5,044	\$ 5,043
Beginning Fund Balance:	\$ 155,569	\$ 101,662	\$ 101,662	\$ 5,044	\$ 5,044	\$ 5,044
Ending Fund Balance:	\$ 101,662	\$ 5,044	\$ 99,527	\$ 5,044	\$ -	\$ 0

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 182 FEDERAL SEIZURE						
<i>REVENUES:</i>						
Forfeitures	6,260	68,945	34,040	-	50,000	40,797
Interest Earnings	24	34	4	-	-	-
Total Revenues	\$ 6,284	\$ 68,979	\$ 34,044	\$ -	\$ 50,000	\$ 40,797
<i>EXPENDITURES:</i>						
Crime Prevention	11,915	37,432	5,685	10,000	50,000	31,445
Total Expenditures	\$ 11,915	\$ 37,432	\$ 5,685	\$ 10,000	\$ 50,000	\$ 31,445
Beginning Fund Balance:	\$ 45,871	\$ 40,240	\$ 40,240	\$ 71,787	\$ 71,787	\$ 71,787
Ending Fund Balance:	\$ 40,240	\$ 71,787	\$ 68,599	\$ 61,787	\$ 71,787	\$ 81,139

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 190 CDBG/GRANTS						
<i>REVENUES:</i>						
Grants	841,130	1,074,353	375,116	2,174,297	2,174,297	404,765
Interest Earnings	565	1,404	998	-	-	469
Miscellaneous/Contributions	120	12,058	12,056	10,000	10,000	16,250
Total Revenues	\$ 841,815	\$ 1,087,814	\$ 388,171	\$ 2,184,297	\$ 2,184,297	\$ 421,484
<i>EXPENDITURES:</i>						
Grants & Contributions	850,269	1,066,645	388,964	1,594,829	1,453,641	402,383
Transfer Out - Fund 001 General	-	840,056	840,056	-	-	-
Abatement Program	-	-	-	-	-	-
Transfer Out - Fund 102 Street Capital	-	-	-	-	-	-
Transfer Out - Fund 302 Transportation	-	-	-	600,312	741,500	1,765
Total Expenditures	\$ 850,269	\$ 1,906,701	\$ 1,229,020	\$ 2,195,141	\$ 2,195,141	\$ 404,147
Beginning Fund Balance:	\$ 849,722	\$ 841,268	\$ 841,268	\$ 22,381	\$ 22,381	\$ 22,381
Ending Fund Balance:	\$ 841,268	\$ 22,381	\$ 419	\$ 11,537	\$ 11,537	\$ 39,718

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 191 NEIGHBORHOOD STABILIZATION PROGRAM						
<i>REVENUES:</i>						
Grant-NSP 1	34,679	154,043	141,022	-	-	-
Grant-NSP 3	165,095	96,032	96,032	-	-	-
Total Revenues	\$ 199,774	\$ 250,075	\$ 237,054	\$ -	\$ -	\$ -
<i>EXPENDITURES:</i>						
Grant-NSP 1	34,679	154,111	141,022	80,000	80,000	827
Grant-NSP 3	163,526	96,032	96,032	-	-	-
Total Expenditures	\$ 198,205	\$ 250,142	\$ 237,054	\$ 80,000	\$ 80,000	\$ 827
Beginning Fund Balance:	\$ 169,776	\$ 171,345	\$ 171,345	\$ 171,277	\$ 171,277	\$ 171,277
Ending Fund Balance:	\$ 171,345	\$ 171,277	\$ 171,345	\$ 91,277	\$ 91,277	\$ 170,451

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 192 OFFICE OF ECONOMIC ADJUSTMENT/SSMCP						
<i>REVENUES:</i>						
Grants	189,961	281,466	107,994	-	-	87,977
Partner Participation	30,000	133,250	130,000	339,596	339,596	152,570
Transfer In From Fund 001 General	-	50,000	-	50,000	50,000	50,000
Total Revenues	\$ 219,961	\$ 464,716	\$ 237,994	\$ 389,596	\$ 389,596	\$ 290,547
<i>EXPENDITURES:</i>						
OEA/SSMCP	223,826	408,649	167,541	400,209	400,209	175,688
Total Expenditures	\$ 223,826	\$ 408,649	\$ 167,541	\$ 400,209	\$ 400,209	\$ 175,688
Beginning Fund Balance:	\$ 32,517	\$ 28,652	\$ 28,652	\$ 84,719	\$ 84,719	\$ 84,719
Ending Fund Balance:	\$ 28,652	\$ 84,719	\$ 99,106	\$ 74,106	\$ 74,106	\$ 199,578

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 195 PUBLIC SAFETY GRANTS						
<i>REVENUES:</i>						
Grants	384,752	175,919	87,803	177,067	177,067	78,033
Transfer In - Fund 001 General	2,353	10,848	-	-	-	-
Total Revenues	\$ 387,105	\$ 186,767	\$ 87,803	\$ 177,067	\$ 177,067	\$ 78,033
<i>EXPENDITURES:</i>						
Grants	389,399	186,551	89,058	177,283	177,283	65,053
Total Expenditures	\$ 389,399	\$ 186,551	\$ 89,058	\$ 177,283	\$ 177,283	\$ 65,053
Beginning Fund Balance:	\$ 2,294	\$ -	\$ -	\$ 216	\$ 216	\$ 216
Ending Fund Balance:	\$ -	\$ 216	\$ (1,255)	\$ 0	\$ -	\$ 13,197

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

	2013 Actual	2014		2015		
		Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 202 LOCAL IMPROVEMENT DISTRICT (LID) DEBT SERVICE						
<i>REVENUES:</i>						
Interest	34	41	0	-	-	-
Assessments	294,341	284,860	-	279,330	279,330	-
Total Revenues	\$ 294,375	\$ 284,901	\$ 0	\$ 279,330	\$ 279,330	\$ -
<i>EXPENDITURES:</i>						
Principal & Interest-Combined LID 1101/1103	213,296	201,846	-	206,000	206,000	-
Principal & Interest - LID 1108	84,925	82,153	-	73,330	73,330	-
Total Expenditures	\$ 298,221	\$ 283,999	\$ -	\$ 279,330	\$ 279,330	\$ -
Beginning Fund Balance:	\$ 3,995	\$ 149	\$ 149	\$ 1,051	\$ 1,051	\$ 1,051
Ending Fund Balance:	\$ 149	\$ 1,051	\$ 149	\$ 1,051	\$ 1,051	\$ 1,051

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 204 SEWER PROJECT DEBT SERVICE						
<i>REVENUES:</i>						
Sewer Charges	616,257	586,192	265,299	600,000	600,000	325,420
Interest Earnings	4,293	4,620	2,207	-	-	2,097
Sanitary Side Sewer Connection Home Loan Repayment	19,234	10,228	4,524	-	-	13,301
Total Revenues	\$ 639,784	\$ 601,039	\$ 272,029	\$ 600,000	\$ 600,000	\$ 340,819
<i>EXPENDITURES:</i>						
PWTFL Debt Service (PW-04-691-PRE-132)	33,281	32,984	-	32,690	32,690	-
PWTFL Debt Service (PW-06-962-022)	315,096	313,623	-	312,150	312,150	-
PWTFL Debt Service (PW-08-951-025)	112,348	111,828	-	111,310	111,310	-
PWTFL Debt Service (PW-12-851-025)	-	-	-	-	-	-
Transfer To Fund 311 Sewer Capital	-	-	-	270,000	270,000	-
Total Expenditures	\$ 460,725	\$ 458,435	\$ 458,435	\$ 726,150	\$ 726,150	\$ 453,819
Beginning Fund Balance:	\$ 329,190	\$ 508,250	\$ 508,250	\$ 650,854	\$ 650,854	\$ 650,854
Ending Fund Balance:	\$ 508,250	\$ 650,854	\$ 321,844	\$ 524,704	\$ 524,704	\$ 537,854

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 251 LOCAL IMPROVEMENT DISTRICT (LID) GUARANTY DEBT SERVICE						
<i>REVENUES:</i>						
Interest Earnings	1,075	(60)	562	-	-	824
Total Revenues	\$ 1,075	\$ (60)	\$ 562	\$ -	\$ -	\$ 824
<i>EXPENDITURES:</i>						
Transfer Out - Fund 001 General	-	-	-	-	-	-
Total Expenditures	\$ -					
Beginning Fund Balance:	\$ 390,783	\$ 391,858	\$ 391,858	\$ 391,798	\$ 391,798	\$ 391,798
Ending Fund Balance:	\$ 391,858	\$ 391,798	\$ 392,420	\$ 391,798	\$ 391,798	\$ 392,622

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 301 PARKS CAPITAL (General Gov't CIP Fund prior to 2015)						
<i>REVENUES:</i>						
Grants	-	-	-	468,950	415,000	-
Interest Earnings	276	1	0	-	-	-
Contributions/Donations	-	-	-	67,500	10,000	14,000
USGA Fees	-	10,000	-	30,000	30,000	30,000
GO Bond Proceeds	-	-	-	-	-	-
Proceeds from Sale of Land	-	-	-	300,000	21,450	-
Transfer In From Fund 001 General	-	-	-	146,729	146,729	88,729
Transfer In From Fund 102 REET	-	-	-	72,000	85,878	-
Transfer In From Fund 104 Hotel/Motel Lodging Tax	-	-	-	10,000	10,000	10,000
Transfer In From Fund 180 Narcotics Seizure	-	-	-	-	-	-
Transfer In From Fund 401 Surface Water Mgmt	-	-	-	-	35,000	-
Total Revenues	\$ 276	\$ 10,001	\$ 0	\$ 1,095,179	\$ 754,057	\$ 142,729
<i>EXPENDITURES:</i>						
Capital	-	-	-	298,729	622,607	121,695
Transfer to Fund 001 General Fund	398,392	-	-	-	-	-
Total Expenditures	\$ 398,392	\$ -	\$ -	\$ 298,729	\$ 622,607	\$ 121,695
Beginning Fund Balance:	\$ 398,392	\$ 276	\$ 276	\$ 10,277	\$ 10,277	\$ 10,277
Ending Fund Balance:	\$ 276	\$ 10,277	\$ 276	\$ 806,727	\$ 141,727	\$ 31,310

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 302 TRANSPORATION CAPITAL PROJECT						
<i>REVENUES:</i>						
Motor Vehicle Excise Tax	-	-	-	340,000	340,000	83,019
Grants	-	-	-	23,637,462	8,535,750	3,227,078
Contributions from Utilities/Developers/Partners	-	-	-	1,638,264	705,809	6,889
Miscellaneous/Interest Earnings/Utility Rebate	-	-	-	217,640	217,640	-
Donations/Contributions/Mitigation Fees	-	-	-	-	1,712	-
LOCAL Financing	-	-	-	1,654,448	1,654,448	-
Proceeds from Sale of Asset/Street Vacation	-	-	-	-	155,000	-
Transfer In - Fund 001 General	-	-	-	689,500	689,500	43,440
Transfer In - Fund 102 REET	-	-	-	1,593,635	1,818,635	1,239,862
Transfer In - Fund 103 TBD	-	-	-	569,500	569,500	30,000
Transfer In - Fund 190 CDBG	-	-	-	600,312	158,812	1,765
Transfer In - Fund 401 SWM	-	-	-	2,161,329	930,117	825,117
Total Revenues	\$ -	\$ -	\$ -	\$ 33,102,090	\$ 15,776,923	\$ 5,457,170
<i>EXPENDITURES:</i>						
Capital Projects - From "Funded" List	-	-	-	32,730,961	14,829,654	4,355,046
Total Expenditures	\$ -	\$ -	\$ -	\$ 32,730,961	\$ 14,829,654	\$ 4,355,046
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ 371,129	\$ 947,269	\$ 1,102,124

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 311 SEWER CAPITAL PROJECT						
<i>REVENUES:</i>						
Grants	-	-	-	750,000	750,000	-
Interest Earnings	153	304	(29)	-	-	-
Public Works Trust Fund Loan	-	-	-	500,000	500,000	-
Transfer In From Fund 204 Sewer Project Debt	-	-	-	270,000	270,000	-
Total Revenues	\$ 153	\$ 304	\$ (29)	\$ 1,520,000	\$ 1,520,000	\$ -
<i>EXPENDITURES:</i>						
Capital	63,947	20,443	3,675	1,520,000	1,520,000	33,548
Total Expenditures	\$ 63,947	\$ 20,443	\$ 3,675	\$ 1,520,000	\$ 1,520,000	\$ 33,548
Beginning Fund Balance:	\$ 190,002	\$ 126,208	\$ 126,208	\$ 106,070	\$ 106,070	\$ 106,070
Ending Fund Balance:	\$ 126,208	\$ 106,070	\$ 122,505	\$ 106,070	\$ 106,070	\$ 72,522

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 312 SANITARY SEWER CONNECTION CAPITAL						
<i>REVENUES:</i>						
Sewer Availability Charge	378,932	194,839	95,110	297,000	297,000	116,454
Interest Earnings	489	725	286	-	-	612
Proceeds From Lien	4,196	746	1,118	-	-	752
Total Revenues	\$ 383,617	\$ 196,310	\$ 96,514	\$ 297,000	\$ 297,000	\$ 117,818
<i>EXPENDITURES:</i>						
Capital	44,795	32,218	13,046	-	-	9,858
Total Expenditures	\$ 44,795	\$ 32,218	\$ 13,046	\$ -	\$ -	\$ 9,858
Beginning Fund Balance:	\$ 180,989	\$ 519,811	\$ 519,811	\$ 683,903	\$ 683,903	\$ 683,903
Ending Fund Balance:	\$ 519,811	\$ 683,903	\$ 603,278	\$ 980,903	\$ 980,903	\$ 791,862

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 401 SURFACE WATER MANAGEMENT						
<i>REVENUES:</i>						
Charges for Services & Fees	2,720,766	2,723,885	1,445,391	2,702,500	2,725,000	1,483,249
Interest Earnings	24,555	11,807	606	-	3,500	3,510
Subtotal Operating Revenues	\$ 2,745,321	\$ 2,735,692	\$ 1,445,997	\$ 2,702,500	\$ 2,728,500	\$ 1,486,758
% Revenue Change over Prior Year	-0.43%	-0.35%		-1.21%	-0.26%	
<i>EXPENDITURES:</i>						
Geographical Information Services	26,562	23,706	14,323	-	-	-
Storm Drainage	1,774,893	1,898,274	832,232	2,179,840	2,179,840	922,728
Transfer to Fund 001 General Admin Support	269,700	284,700	134,850	284,700	284,700	149,850
Contribution to Fleet & Equipment Reserves	17,750	17,750	17,750	56,120	56,120	23,359
Subtotal Operating Expenditures	\$ 2,088,905	\$ 2,224,430	\$ 999,155	\$ 2,520,660	\$ 2,520,660	\$ 1,095,936
% Expenditure Change over Prior Year	0.19%	6.49%		13.32%	13.32%	
OPERATING INCOME (LOSS)	\$ 656,416	\$ 511,262	\$ 446,842	\$ 181,840	\$ 207,840	\$ 390,822
As a % of Operating Expenditures	31.42%	22.98%	0	7.21%	8.25%	35.66%
<i>OTHER FINANCING SOURCES:</i>						
Grants	913,296	276,528	25,118	229,876	371,776	137,204
Judgments, Settlements/Miscellaneous	320	9,437	6,540	-	-	-
Transfer In From Fund 102/302 Street Capital	300,000	487,975	-	389,169	389,169	389,170
Transfer In From Fund 190 Grant	-	31,237	-	-	-	-
Subtotal Other Financing Sources	\$ 1,213,617	\$ 805,177	\$ 31,657	\$ 619,045	\$ 760,945	\$ 526,374
<i>OTHER FINANCING USES:</i>						
Capital/Other	2,293,616	608,276	312,467	1,221,588	1,330,988	592,771
Capital-SWM Pipe Repair	-	-	-	-	-	-
Capital-SWM Outfall Retrofit	-	-	-	-	-	-
Transfer To Fund 102 Street Capital/REET	108,004	44,890	-	-	-	-
Transfer to Fund 301 Parks CIP	-	-	-	-	35,000	-
Transfer to Fund 302 Transportation Capital	-	-	-	2,161,329	930,117	825,117
Subtotal Other Financing Uses	\$ 2,401,620	\$ 653,166	\$ 312,467	\$ 3,382,917	\$ 2,296,105	\$ 1,417,888
Total Revenues and Other Sources	\$ 3,958,937	\$ 3,540,869	\$ 1,477,654	\$ 3,321,545	\$ 3,489,445	\$ 2,013,133
Total Expenditures and other Uses	\$ 4,490,525	\$ 2,877,596	\$ 1,311,621	\$ 5,903,577	\$ 4,816,765	\$ 2,513,824
Beginning Fund Balance:	\$ 6,736,556	\$ 6,204,969	\$ 6,204,969	\$ 6,868,242	\$ 6,868,242	\$ 6,868,242
Ending Fund Balance:	\$ 6,204,969	\$ 6,868,242	\$ 6,371,002	\$ 4,286,210	\$ 5,540,922	\$ 6,367,550
Ending Fund Balance as a % of Operating Exp	297.0%	308.8%	637.6%	170.0%	219.8%	581.0%
17% Operating Reserves	\$ 355,114	\$ 378,153	\$ 169,856	\$ 428,512	\$ 428,512	\$ 428,512
Unreserved / (17% Target Reserves Shortfall):	\$ 5,849,855	\$ 6,490,089	\$ 6,201,145	\$ 3,857,698	\$ 5,112,410	\$ 5,939,038

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 501 FLEET & EQUIPMENT						
<i>OPERATING REVENUES:</i>						
M&O Revenue	-	-	-	904,220	904,220	307,599
Interest Earnings	15,576	8,573	(76)	-	-	176
Insurance Recovery	76,781	88,294	-	-	-	-
Total Revenues	\$ 92,356	\$ 96,868	\$ (76)	\$ 904,220	\$ 904,220	\$ 307,776
<i>OPERATING EXPENDITURES:</i>						
Gasoline	-	-	-	523,400	523,400	124,865
Other Supplies	-	-	-	3,990	3,990	2,998
Repairs & Maintenance	-	-	-	376,830	376,830	175,425
Other Services & Charges	28	-	-	-	-	4,312
Total Expenditures	\$ 28	\$ -	\$ -	\$ 904,220	\$ 904,220	\$ 307,599
Operating Revenue Over/(Under) Expenditures	\$ 92,329	\$ 96,868	\$ (76)	\$ -	\$ -	\$ 176
<i>OTHER FINANCING SOURCES:</i>						
Replacement Reserves Collections	938,150	938,150	477,996	1,069,020	1,069,020	534,510
Proceeds From Sale of Assets	17,213	64,135	30,125	53,875	53,875	19,158
Total Other Financing Sources	\$ 955,363	\$ 1,002,285	\$ 508,121	\$ 1,122,895	\$ 1,122,895	\$ 553,668
<i>OTHER FINANCING USES:</i>						
Fleet & Equipment New & Replacement	672,917	990,727	74,959	1,207,900	1,207,900	410,333
Transfer to Fund 001 General	-	1,074,959	-	40,802	40,802	-
Transfer to Fund 401 Surface Water Management	-	31,237	-	-	-	-
Total Other Financing Uses	\$ 672,917	\$ 2,096,923	\$ 74,959	\$ 1,248,702	\$ 1,248,702	\$ 410,333
Total Revenues	\$ 1,047,720	\$ 1,099,153	\$ 508,045	\$ 2,027,115	\$ 2,096,923	\$ 861,443
Total Expenditures	\$ 672,945	\$ 2,096,923	\$ 74,959	\$ 2,152,922	\$ 2,152,922	\$ 717,932
Beginning Fund Balance:	\$ 4,718,971	\$ 5,093,746	\$ 5,093,746	\$ 4,095,975	\$ 4,095,975	\$ 4,095,975
Ending Fund Balance:	\$ 5,093,746	\$ 4,095,975	\$ 5,526,832	\$ 3,970,168	\$ 4,039,977	\$ 4,239,487

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 502 PROPERTY MANAGEMENT (City Hall Services Fund prior to 2015)						
<i>OPERATING REVENUES:</i>						
M&O Revenue	-	-	-	742,080	742,080	291,545
Interest Earnings	722	703	578	-	-	809
Total Operating Revenues	\$ 722	\$ 703	\$ 578	\$ 742,080	\$ 742,080	\$ 292,354
<i>OPERATING EXPENDITURES:</i>						
City Hall Facility	-	-	-	338,070	338,070	127,307
Police Station	-	-	-	226,020	226,020	78,547
Parking Facilities/Light Rail	-	-	-	177,990	177,990	79,102
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ 742,080	\$ 742,080	\$ 284,957
Operating Revenue Over/(Under) Expenditures	\$ 722	\$ 703	\$ 578	\$ -	\$ -	\$ 7,397
<i>OTHER FINANCING SOURCES:</i>						
Replacement Reserve Collections	-	-	-	-	-	-
Total Other Financing Sources	\$ -					
<i>OTHER FINANCING USES:</i>						
Capital/1-Time	-	7,389	-	172,780	-	7,397
Total Other Financing Uses	\$ -	\$ 7,389	\$ -	\$ 172,780	\$ 222,780	\$ 7,397
Total Revenues	\$ 722	\$ 703	\$ 578	\$ 742,080	\$ 742,080	\$ 292,354
Total Expenditures	\$ -	\$ 7,389	\$ -	\$ 914,860	\$ 964,860	\$ 292,354
Beginning Fund Balance:	\$ 452,120	\$ 452,842	\$ 452,842	\$ 446,156	\$ 446,156	\$ 446,156
Ending Fund Balance:	\$ 452,842	\$ 446,156	\$ 453,420	\$ 273,376	\$ 223,376	\$ 446,156

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 503 INFORMATION TECHNOLOGY						
<i>REVENUES:</i>						
M&O Revenue	-	-	-	1,098,536	1,124,086	669,798
Total Operating Revenues	\$ -	\$ -	\$ -	\$ 1,098,536	\$ 1,124,086	\$ 671,550
<i>EXPENDITURES:</i>						
Personnel	-	-	-	471,390	471,390	229,170
Supplies	-	-	-	74,950	74,950	58,538
Services & Charges	-	-	-	552,196	552,196	350,192
Add'l M&O Exp from Updated 6-Year Plan	-	-	-	-	25,550	-
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ 1,098,536	\$ 1,124,086	\$ 637,900
Operating Revenue Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,650
<i>OTHER FINANCING SOURCES:</i>						
Replacement Reserve Collection	-	-	-	-	-	-
Capital Contribution/1-Time M&O	-	-	-	234,322	308,822	49,528
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 234,322	\$ 308,822	\$ 49,528
<i>OTHER FINANCING USES:</i>						
One-Time/Capital	-	-	-	-	-	83,176
Video Arraignment	-	-	-	50,000	50,000	-
Document Management System - Electronic Records	-	-	-	90,000	-	-
Broadcast/Streaming Council Meetings	-	-	-	10,000	10,000	-
Mobile Application/CRM Integration & Code Enforcement	-	-	-	-	10,000	-
Redesign Permit Process/Eden Web Extensions	-	-	-	-	4,000	-
BlueBeam Software	-	-	-	-	3,500	-
Enterprise Task Management & Remote Work Order System	-	-	-	-	75,000	-
VMWare Virtual Desktop (VDI)	-	-	-	-	17,000	-
Fiber Optic Connection - Fort Steilacoom Park O&M Facility	-	-	-	30,000	56,000	-
Wireless Access Points (Wi-Fi)	-	-	-	-	15,000	-
Disaster Recovery & Business Continuity Plan	-	-	-	10,000	10,000	-
Informational Videos	-	-	-	-	14,000	-
Website Update/Redesign	-	-	-	10,000	10,000	-
Final Phone System Invoice	-	-	-	19,322	19,322	-
Replace Large Format Printer	-	-	-	15,000	15,000	-
Total Other Financing Uses	\$ -	\$ -	\$ -	\$ 234,322	\$ 308,822	\$ 83,176
Total Revenues	\$ -	\$ -	\$ -	\$ 1,332,858	\$ 1,432,908	\$ 721,078
Total Expenditures	\$ -	\$ -	\$ -	\$ 1,332,858	\$ 1,432,908	\$ 721,076
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2

	2013 Actual	2014		2015		
		Annual Actual	YTD June	Revised Bdgt	YND Est	YTD June
FUND 504 RISK MANAGEMENT						
<i>REVENUES:</i>						
M&O Revenue	-	-	-	938,750	938,750	1,025,109
M&O Revenue	-	-	-	-	332,420	-
AWC Retro Refund	-	-	-	20,239	20,239	-
Insurance Recoveries - 3rd Party	-	-	-	-	50,000	30,181
Total Revenues	\$ -	\$ -	\$ -	\$ 958,989	\$ 1,341,409	\$ 1,055,290
<i>EXPENDITURES:</i>						
Safety Program	-	-	-	4,980	4,980	(337)
AWC Retro Program	-	-	-	44,239	44,239	44,239
WCIA Assessment	-	-	-	824,770	824,770	889,160
WCIA - Assessment Increase	-	-	-	-	10,500	-
WCIA - Potential Deductibles Prior Years' Claims	-	-	-	-	115,000	-
Claims/Judgments & Settlements	-	-	-	85,000	85,000	122,228
Claims/Judgments & Settlements-Public Disclosure-Koenig Case	-	-	-	-	206,920	-
Claims Expense - 3rd Party	-	-	-	-	50,000	-
Total Expenditures	\$ -	\$ -	\$ -	\$ 958,989	\$ 1,341,409	\$ 1,055,290
Beginning Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)

City Council

Performance Measure	Target	Quarter 1	Quarter 2
#of City Council retreats	2 times per year	1	0
# of ordinances adopted	< 20 per year	4	5
# of resolutions adopted	< 20 per year	10	9
# of City Council sponsored/supported events	20 per year	5 <ul style="list-style-type: none"> - MLK Celebration - Chili Cook Off - Municipal Court Tour - SBCT Training Day - Mclane NW Tour 	5 <ul style="list-style-type: none"> - Housing Forum - International Festival - Military Appreciation Day - Developers Forum - Lakewood Relay for Life

City Manager

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

Community and Economic Development

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

Finance

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

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

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

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

(4) Audit for FY 2014.

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

(6) Future months expected to be on schedule.

Human Resources

Performance Measure	Target	Quarter 1	Quarter 2
Measure- Human Resources			
Negotiations: # of Collective Bargaining Agreements negotiated	4	0	0
Employee Turnover	n/a	9 / 4%	5 / 2%
Recruitment: # of positions requiring recruitment	n/a	11	7
Recruitment: # of job applications received	n/a	1,072	679
Recruitment: # of days on average, to complete external non-civil service recruitment	n/a	57	66
Recruitment: # of days on average, to create civil service eligibility lists	n/a	62	43
Recruitment: # of successful applicants still employed 12 months after hire date	24	22	5
Recruitment: % of successful applicants still employed 12 months after hire date	100%	92%	83%
Retention: # of FTE's filled jurisdiction wide	220	213	213
Performance Evaluations: # of evaluations completed on time, city-wide	58	15	34
Measure- Risk Management			
Review and update safety and risk management-related policies and procedures	22	1	0
Complete safety inspection of all city facilities	5	0	0
Workers Compensation: # of Employee on-the-job Accidents, Injuries or Illnesses claims	0	7	9
Workers Compensation: # of fully commissioned officers on-the-job Accidents, Injuries or Illnesses claims	0	7	8
Workers Compensation: # of claims per 100 jurisdiction FTE's	0	3.75	4.23
Workers Compensation: # of days absent due to on-the-job Accident, Injury or Illness claims	0	76	29

Information Technology

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

Police

Performance Measure	Target	Quarter 1	Quarter 2
Measure- Specialty Units			
# of traffic stops		2862	1947
Successful property room audits		N/A	1
# of responses to animal complaints		585	778
# of captures by K9		5	8
# of detections of narcotics by K9		12	12
# of SWAT missions completed successfully		9	18
Measure- Criminal Investigations			
# of cases resolved with an arrest or referral for prosecution		69	38
# of open cases assigned per investigator/detective		6.67 avg	59.8
Quantity of drugs and property seized (\$ value)		5.3 lbs/ \$40, 618	10.8/\$80,490
# of illegal operations interrupted		6	10
# of positive comments received from victims and prosecutors		25	26
Measure- Patrol			
# of arrests		475	501
# of self-initiated calls for service		6271	5999
# of minutes to respond to call for service		7.79/11.27*	5.97/11.26*
Top Priority calls: Average time from receipt to dispatch (in minutes)		1.64/5.56*	2.58/5.54*
Top Priority calls: Average time from dispatch to arrival on scene (in minutes)		4.33/5.71*	3.39/11.26*
Number of accidents involving fatalities		1	0
Moving violation citations issued (excluding DUIs)		2503	1553
DUI Arrests		34	25
Measure- Professional Standards			
Maintenance of staffing levels		1 promo, 1 demo & 3 hires.	1 retirement/1 new hire
% of officers meeting state requirements for annual training hours		100	100
# of training hours provided		1729.25	2321.25
Successful WASPC accreditation		14-Nov	
# of legal updates disseminated to the department		One-3/2015	0
# of promotional and hiring processes completed		4	1
# of sustained investigations for performance related policy violations		0	1
Police: Mental Health incidents		330	334
Total traffic accidents		282**	290**
Traffic accidents involving pedestrians		9	5
Traffic accidents involving bicycles		1	8
Measure - CSRT			
Total number of code enforcement complaints received	n/a	139	191
Average calendar days: Code complaint to first investigation	n/a	25	5
Total code enforcement cases initiated during the reporting period	n/a	170	168
Code enforcement cases resolved through voluntary compliance	n/a	120	109
Code enforcement cases resolved through forced compliance	n/a	1	1
Code enforcement: Average calendar days, Inspection to Forced Compliance	n/a	150	62
Code enforcement: Average calendar days, Inspection to Voluntary Compliance	n/a	31	15
Measure- Code Enforcement			
#of dangerous building abatements completed annually	15	8	4

*Pri1/Pri2

** Police Reports taken (463 calls to report accidents)

*** 88 cleared by arrest (i.e. DUI). In fact, almost all Part B (we don't do UCR) are cleared

Parks and Recreation

Performance Measure	Target	Quarter 1	Quarter 2
Measure- Admin			
# of sites maintained	9	11	11
Measure- Human Services			
Increase participation at Lakewood Community Collaboration Meetings	40 each month	47/66/44	44/53/28
# of human services contracts to effectively manage	25	28 executed	23 site visits
Measure- Recreation			
\$ vendor sales generated from Farmers Market	\$140,000	\$11,500	TBD ≈ \$130,000
\$ sponsorship, grants and in-kind service	\$150,000	7500	8000
# of unduplicated youth late-night program participants served	80	127	127
# of registered participants at SummerFEST Triathlon	200	46	159
Measure- Senior Center			
# of unduplicated seniors served	1,400	800	720
\$ revenue generated from grants, fees, donations & in-kind support	\$80,000	22,700	\$14,560
# of volunteer hours	1,300	300	400
# of unduplicated participants at memory program	100	10	0
Measure- Park Facilities			
# of acres of maintained turf	17	19	19
Boat Launch Revenue	50,000	\$5,590	\$3,583.62 (POS ACTIVENET)
# of reported injuries on playgrounds	0	1	0
Measure- Fort Steilacoom			
# of acres of open space to maintain	500	500	500
# of work-related injuries requiring time off	0	0	0
# of reported playground injuries	0	0	0
Measure- Landscape			
# of sites maintained	38	38	38
# of requests for services outside required maintenance	< 5 years	2	0
Measure- Property Management			
# of square feet of coverage per building maintenance employee	158,615	158,615	158615
# of complaints about service provided	0	1	0
# of unscheduled system failures	0	2	2
# of complaints about building cleanliness	0	2	3

Public Works

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

Legal

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

Municipal Court

Performance Measure	Target	Quarter 1	Quarter 2
# of community group road tours	8	4	2
# of incidents with offenders involving risk management	0	0	0
# of work crew hours performed in lieu of jail		1640	1584
Cost saved by using alternative sentencing		\$48,342	\$36,750
Cost saved from reduced number of court transports	\$50,000	**\$8,000	*** \$9,609

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

Expect to see higher savings next quarter.

*** Both CCO's were at the Probation Academy in August resulting in \$2759 in overtime